



# Revised Adopted Budget 2005-2006



*Helayne B. Jones*

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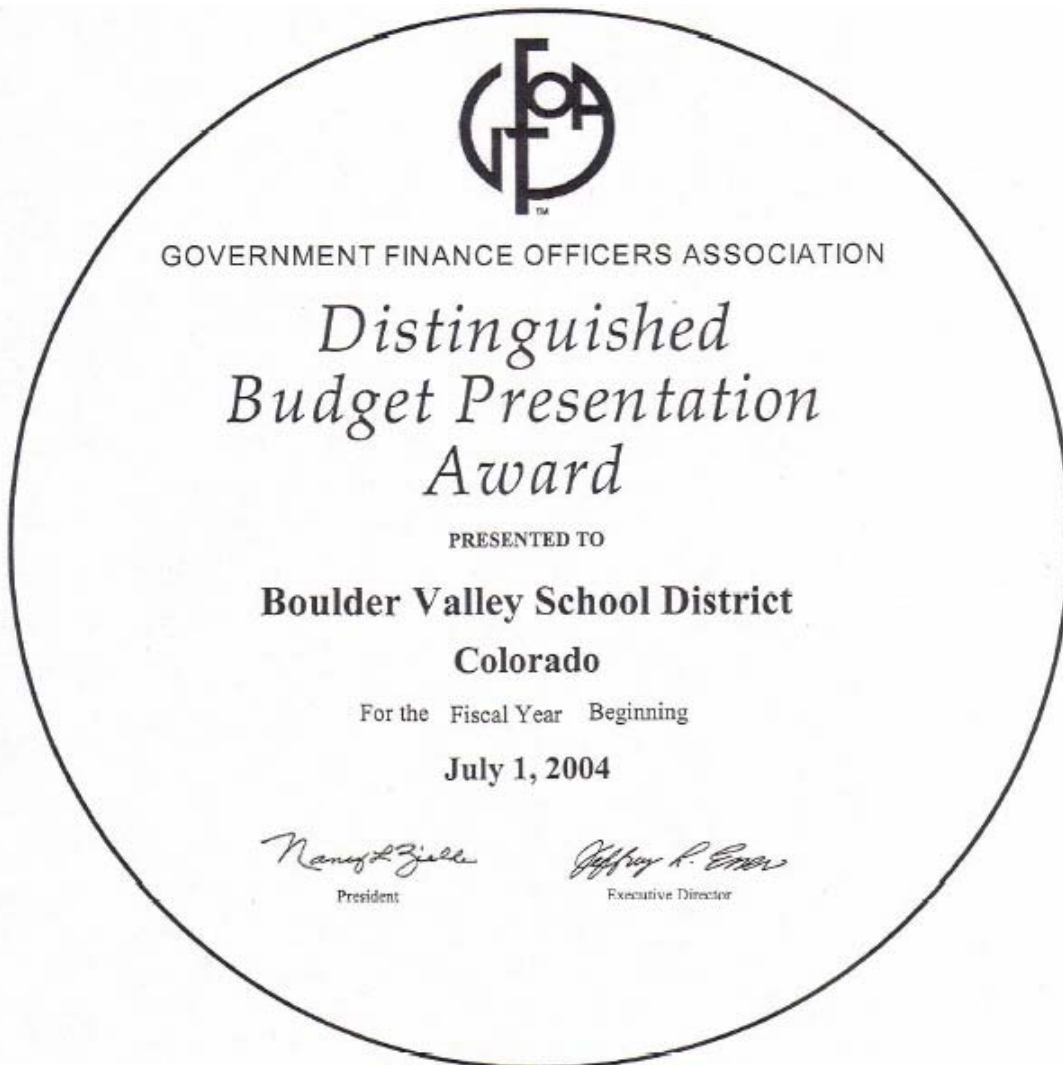
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## GFOA Statement

The Government Finance Officers Association of the United States and Canada (GFOA) Presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado for its annual budget for the fiscal year beginning July 1, 2004. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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## Understanding the Budget

This document is designed to provide information about the financial condition of the Boulder Valley Public Schools. A budget is fiscal plan determining expenditure estimates and expected resources. The budget incorporates the District's goals and guides the operation of the District for the upcoming year. The 2005-06 Revised Budget document provides summary information for a broad look at the financial plan of the District.

The contents are organized in eleven sections:

1. **Introductory Material:** Presents information about the Boulder Valley School District, tax payer and mill levy information, the budget development calendar and the significant budget changes from the previous year.
2. **Goals:** In the context of supporting student achievement, this chapter links the historical changes in students, funding, and expenditures to District strategic priorities and the budget priorities for the ensuing fiscal year. Also included is the current District statement outlining plans to spend the one percent funding associated with Amendment 23.
3. **District Budget Summaries:** Provides 3-year beginning balance, revenue, expenditure and ending balance summaries for all of the District's funds, budgeted costs per pupil and a comparison of Boulder Valley expenditures to other Colorado districts.
4. **General Operating Fund:** Outlines the revenue assumptions and expenditures planned in the operating fund.
5. **Program Summaries:** Contains a three year comparison of major District program areas, as well as object detail reports of programs, schools and departments.
6. **Staffing Summaries:** The General Operating Fund personnel information is summarized in this section, including the school staffing formulas.
7. **Schools:** Includes a profile of each school in the District with budget information and CSAP test results.
8. **Other Funds:** Provides a 3-year financial summary for the District's funds other than the General Operating Fund and the charter schools.
9. **Component Units:** This section presents charter schools as component units of the District.
10. **Historical and Other Information:** Includes historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding. The District's current debt schedules are also included.
11. **Glossary:** Contains a glossary of terms used in the budget document.

The 2005-06 Revised Adopted Budget line item detail is available for public review in the Budget Services Office and the Superintendent's Office at 6500 East Arapahoe in Boulder, (303) 447-5193.

The 2005-06 Revised Adopted Budget is also available in PDF format on our website at: [www.bvsd.org](http://www.bvsd.org), or a CD ROM may be purchased in the Budget Services Office for \$1.50.

For additional information regarding the District's financial information, readers should refer to the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2005, which includes audited financial statements. The Comprehensive Annual Financial Report (CAFR) for 2004-05 is also available on the District's website.



## 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 2005-06 Revised 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 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 Colorado Constitution.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. On a budgetary basis, the District has not budgeted a deficit fund balance and is in compliance with state legal requirements. A balanced budget is defined as total resources equaling total uses and ending balance where an ending balance is a positive amount or equal to zero.

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

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

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

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



## Fund Balance Requirements:

On April 13, 2004, the board approved Policy DB which requires maintaining a minimum level of year-end fund balance in order to ensure the Boulder Valley School District's ongoing financial health. This policy's five key requirements are outlined as follows:

- The General Operating Fund budget will be developed so that the total of annual ongoing expenditures, transfers, and incremental increase in required reserves does not exceed annual revenues.
- If the General Operating Fund ends any fiscal year with a surplus of revenues beyond expenditures, this amount can only be used for one-time operating expenditures in subsequent years.
- In addition, the General Operating Fund budget will be developed containing an ending fund balance equal to or greater than the required TABOR reserve on a generally accepted accounting principles (GAAP) basis.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- Beginning with the 2005-06 fiscal year, the General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.

This 2005-06 General Operating Fund Revised Adopted Budget is in compliance with these fund balance requirements.

## Compliance Statements:

Colorado Revised Statute 22-44-204(3) states: "The Financial Policies and Procedures Handbook adopted by the State Board of Education shall be used by every school district in this state in the development of the budget for the district, in the keeping of financial records of the district, and in the periodic presentation of financial information to the Board of Education of the district." The following statements were prepared by the Colorado Department of Education's Financial Policies and Procedures Advisory 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. This budget's 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 actual revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in the District's Comprehensive Annual Financial Report and are available for review in the District's business office, the Colorado Department of Education, or the State Auditor's Office.

The 2005-06 Proposed Budget was prepared in compliance with the revenue, expenditures, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.

**Boulder Valley  
Public Schools**

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Boulder, Colorado 80301  
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**Business Services Division**

Date: December 13, 2005  
To: Dr. George F. Garcia, Superintendent  
From: Bill Sutter, Director of Budget Services *WMS*  
Subject: 2005-06 Revised Adopted Budget with 2005-06 Supplemental Budget

I am presenting to you the Boulder Valley School District 2005-06 Revised Adopted Budget for fiscal year July 1, 2005 – June 30, 2006, approved by the Board of Education on October 11, 2005. This document also incorporates the information, facts and figures related to the 2005-06 Supplemental Budget adopted by the Board of Education on December 13, 2005 in accordance with Colorado Revised Statute 22-44-110(6) which authorizes the Board of Education to adopt a supplemental budget to cover that portion of the fiscal year following the passing of a referendum election.

This extensive document was prepared by the District's Budget Services Department, and to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2005-06 fiscal year. The responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the District.

## **Profile of the Government**

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

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

The District provides a full and challenging range of educational programs and services authorized by Colorado State Statute. Included is basic kindergarten through grade twelve education in elementary, middle and high schools, special education for special needs students, vocational education, English as a second language education and numerous other educational and support programs. In addition, the District offers preschool programs at multiple sites through the Colorado Preschool Program, Community Montessori focus school and the Special Education program.

Four charter schools are included as component units of the Boulder Valley School District RE-2 for 2005-06: Boulder Preparatory High School, Horizons K-8 Alternative School, Peak to Peak K-12 Charter School, and Summit Charter School.

## Regional Economic Conditions and Outlook

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. Also strong local economy combined with a stable or growing population are factors critical to the health of a school district.

Boulder Valley School District RE-2 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. While the economy is still strong, this area has been impacted by the recent recession, particularly in the developing high-tech and telecommunications sector, which became an increasingly prominent piece of the local economy and drove growth during much of the late 1990s.

The City of Boulder, where the school district is headquartered, is roughly thirty miles northwest of Denver and is home to the University of Colorado, Boulder Campus, and a significant stabilizing force for the local economy. Other major employers in the area include IBM Corporation, Sun Microsystems Inc., Storage Technology, Level 3 Communications, and numerous other smaller software, research, manufacturing and pharmaceutical firms.

The region's economy continues to slowly recover from the 2001 recession. The U.S. Bank's Colorado Economic Update 2005 states that "Colorado was slow to recover from the recent recession. According to Economy.com, which attempts to date recessions and recoveries on a state-by-state basis, Colorado and West Virginia were the last two states to emerge from the 2001 economic downturn, with growth beginning around June 2004, more than 30 months after the national upturn."

"With the US recovery continuing in 2005, the Colorado economy will also improve. About 54,000 new jobs will be created, bringing employment by place of work to a new high in late 2005 or early 2006. The state will benefit from increased defense spending as government contracts flow into the state. The mining industry will add jobs, as energy exploration and production remain robust in the wake of rising prices."

"Population growth will continue to be anemic at 1.4% until we have a year of employment growth in the 3% range. People do not move into Colorado unless jobs are available."

"The residential real estate market is the largest cloud on the immediate horizon. With slow population growth, the overbuilding of recent years, stagnant home prices and rising mortgage rates, housing permits will fall by 12.3%. The apartment vacancy rate will inch down as rising foreclosures force homeowners back into the rental market."

"The Denver-Boulder inflation rate will average 2.2%, well below the national rate thanks to the troubled housing market. Personal income growth will accelerate in line with the improving job market, but retail sales growth will slow as consumers struggle with rising debt payments."

## Financial Information

### Internal Control

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the District are protected from loss, theft or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Single Audit**

As a recipient of federal, state and local financial assistance, the school district is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to these programs. As a part of the District's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs, as well as to determine that the District has complied with applicable laws and regulations, contracts and grants. The results of the District's single audit for the fiscal year ended June 30, 2005 provided no instances of material weaknesses or reportable conditions in internal control or material violations of applicable laws, regulations, contracts and grants.

**Budgeting Controls**

The District maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of Education. Budgetary controls include an encumbrance accounting system, expenditure control and position control. The District's financial system provides budget managers with on-line capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget.

**Cash Management**

The cash management and investment practices of the District follow the Board of Education Investment Policy and state law. The District's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The Board of Education receives a quarterly investment portfolio report as a part of the regular quarterly financial reports.

In order to meet its cash flow requirements, the District participated 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. For the 2005-06 fiscal year, the District is authorized by the Board of Education to borrow up to \$85 million from this program. All funds will be repaid to the State Treasury by June 30, 2006.

**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 in force information is provided with the budget information for the Insurance Reserve Fund on page 282 of the Other Funds 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 of Education treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Operations Officer; the District's Finance and 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 the June 30, 2005 fiscal year audit, based upon the recommendation of the Audit Committee. This firm has a contract with the District to perform the annual independent audit services through the 2008-09 fiscal year. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2005 can be found on the District's website at [www.bvvsd.org](http://www.bvvsd.org).

### **Analysis of 2005-06:**

While projected per pupil revenue increases from State funding are minimal at 1.1%, the budget development process identified the critical issues for the Boulder Valley School District and the limited funds were allocated for those needs. Total student enrollment projections indicate very little change in the number of students attending Boulder Valley schools, however growth is projected for Charter students while non-Charter students are declining, as seen in the chart on page 10. The General Operating Fund's 2004-05 ending balance was more favorable than budget allowing for significant dollars to be allocated for critical needs in the areas of capital projects, textbooks, staff development and technology support. Programs planned with the passage of the 2002 Referendum which were budgeted but not implemented in 2004-05 were eliminated to provide additional funds for employee compensation. A significant amount of senior staff turnover is anticipated to reduce the impact of the compensation package by an estimated \$2.5 million. Changes in state law regarding the purchasing of years towards retirement calculations will reduce this turnover in the coming years.

While the financial climate for the Boulder Valley School District has stabilized in the short term, concern continues in the long term as we move into the 2005-06 school year. This concern is primarily driven by our projected stagnant enrollment, although concern still exists regarding the State of Colorado's continuing budget issues and dilemmas for the future. The passage of Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, is good news to school districts across the state. Because the ballot measure is intended to address past cuts at the State level in other services such as corrections, health and welfare, and higher education, the legislation is unlikely to significantly impact K-12 education from current funding levels. In other words, K-12 public education has been spared significant reductions in funding with the passage of this legislation, but will not see funding increases beyond the inflation plus one percent as mandated in Amendment 23 to the Colorado constitution.



The 2005-06 Revised Adopted Budget is essentially a maintenance budget with new dollars going towards employee compensation, instructional program implementation in Lafayette and Boulder, and critical District needs in the areas of secondary literacy instruction, transportation, information technology, and maintenance supplies. A 0.5% increase in the rate paid to the Public Employees' Retirement Association (PERA) will take effect January 1, 2006. A 0.5% January increase will occur for each of the next five years. This rate adjustment will be an additional expense the District of approximately \$700,000 each year with the exception of the coming budget year, when the impact will be reduced by half due to the mid-year implementation. Other large increases were seen in vehicle fuel and natural gas.

The renewed five-year contract with Peak to Peak Charter School increased the student enrollment in this Lafayette school, financially impacting the District; however the influx of out-of-district students reduced the overall anticipated impact by an estimated 70 students or approximately \$380,000. Reductions were made to teacher FTE reflecting the decline in the non-charter student population.

On November 1, 2005, the voters within the Boulder Valley School District generously authorized a Transportation mill levy, allowing the District to recoup from local tax payers the dollars related to student transportation expenditures that are not reimbursed by the State. This funding will result in a revenue influx of approximately \$4.3 million. This additional revenue has been earmarked for initiating a four-year replacement cycle for all BVSD computers, a per pupil share to our District charter schools and addressing other Boulder Valley School District critical educational needs. The funds will be utilized as follows:

<i>Allowable Mill Levy Amount</i>	<b>\$4,424,663</b>
<i>98% Estimated Collection Rate</i>	<b>\$4,336,170</b>
Computer Replacement Program	\$2,500,000
Technology, Infrastructure, and Buses	1,030,000
District Critical Needs	361,374
Charter School's Fair Share	307,924
Student Transportation Coordinator	63,070
Athletic Trainers	49,169
Required Reserves	24,633
<b>TOTAL EXPENDITURES</b>	<b>\$4,336,170</b>

This budget includes an unrestricted beginning balance due to revenues exceeding expenditures in 2004-05. This unrestricted beginning balance has been allocated for one-time expenditures in accordance with Board Policy DB. The budget also contains one-time expenditures associated with approved employee contracts.

This 2005-06 General Operating Fund budget is in compliance with the fund balance requirements of BVSD Policy DB as approved on April 13, 2004.

### Mill Levies:

The total 2005-06 BVSD mill levy was certified at 37.685 mills, which is a .70% increase from the prior year. The mill levy is applied to assessed valuation, which increased by 4.20%. The School Finance Act mill levy, established through state legislative action, is 25.023 mills. The Boulder Valley School District 1991, 1998, and 2002 budget override (referendum) elections result in a levy of 7.862 mills, down from 8.193 mills. The mill levy for abatements, refunds, and omitted property is 0.461 mills. The General Fund mill levy is set at 33.346 mills, the Transportation mill levy is set at 1.065 mills and the Bond Redemption Fund is at 3.274 mills, totaling 37.685 mills.

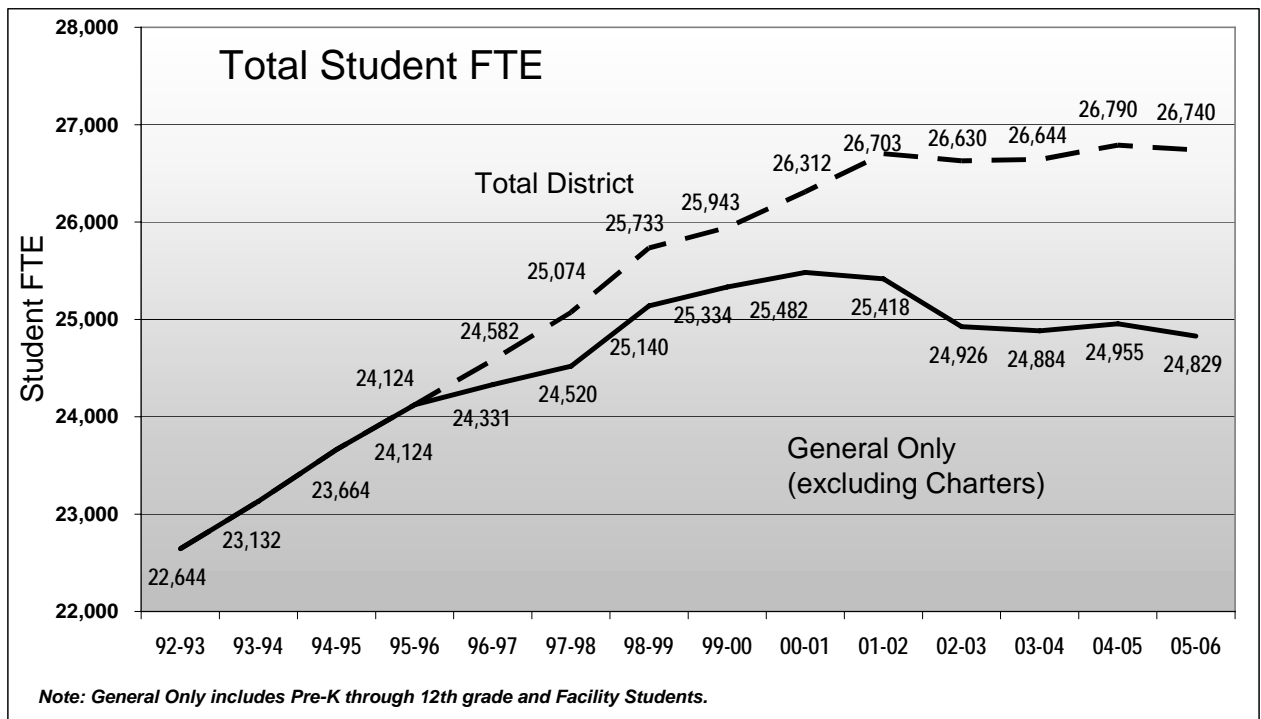


## School Finance Act Funding for 2005-06:

Over 80% of the General Operating Fund revenues come from state level decisions. The Colorado State Legislature approved School Finance Act (SFA) funding that increased the statewide base by 1.1%. This included an inflationary increase of 0.1% plus 1%. This funding level reflects the mandate approved in November of 2000 with the passage of Amendment 23 to the Colorado Constitution. Amendment 23 guarantees annual funding increases of inflation plus one percent for ten years and increases to equal inflation thereafter. This legislation was intended to return K-12 public education funding levels in Colorado to those of 1988, adjusted for inflation. Minor adjustments to the factors within the School Finance Act formula slightly increased funding related to at-risk students. The projected School Finance Act per pupil revenue for 2005-06 for Boulder Valley is \$6,104, however the Act also allows for a \$1 per pupil rescission to pay for the staff at the Colorado Department of Education, resulting in an anticipated net per pupil revenue of \$6,103.

## Enrollment Projections:

Original enrollment projections indicated a slight decline in 2005-06. The renegotiation of the contract with Peak to Peak Charter School resulted in an anticipated increase in the number of out-of-district students, adjusting the projection to a stagnant position. Additional Colorado Preschool Program slots pushed the projection into a very slight growth position of 0.03%. The following summaries show the historical change in BVSD enrollment. It should be noted that the Boulder Valley School District continues to attract a significant number of students from outside its boundaries, enrollment that cannot be guaranteed in the future as neighboring districts continue to grow and build new school facilities.



## District-Wide Enrollment Changes:

The total number of BVSD students is projected to increase by 81 from the October 1, 2004 pupil count. For the Funded Pupil Count, half-time students are counted as 0.5 FTE. In 2005-06, the Total Student FTE is expected to increase by 9.0 FTE, a 0.03% increase. Colorado Statute 22-54-103(7) allows districts to average up to three years' pupil counts with the current year's pupil count to soften enrollment declines. For 2005-06 this averaging rule allows the BVSD an additional 20.5 FTE for a total Funded Pupil Count of 26,819.

	2004-05 Audited Actuals	2005-06 June Adopted	2005-06 Revised October Budget	Changes from 2004-05 to 2005-06
Total Enrollment (Heads)	27,922	27,959	28,003	81 / 0.29%
Total Student Full Time Equivalent (FTE)	26,789.5	26,817.0	26,798.5	9.0 / 0.03%
Total Funded Pupil Count (FTE)*	26,789.5	26,819.8	26,819.0	29.5 / 0.11%

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

## Student FTE by Fund:

As noted above, the district-wide student FTE is projected to increase by 9.0 Student FTE, or a 0.03% increase from 2004-05 audited actual figures. Further examination of enrollment by fund, reveals that General Fund student FTE is expected to decrease by 121.5 student FTE, which is offset by increases of 80.5 student FTE in the Charter School Fund and 50.0 student FTE in the Colorado Preschool Program Fund.

	2004-05 Audited Actuals	2005-06 June Adopted	2005-06 Revised October Budget	Changes from 2004-05 to 2005-06
General Fund	24,884.5	24,679.5	24,763.0	-121.5 / -0.49%
Charter Fund	1,834.5	2,045.0	1,915.0	80.5 / 4.39%
Colorado Preschool Program Fund	70.5	92.5	120.5	50.0 / 70.92%
Total	26,789.5	26,817	26,798.5	9 / 0.03%

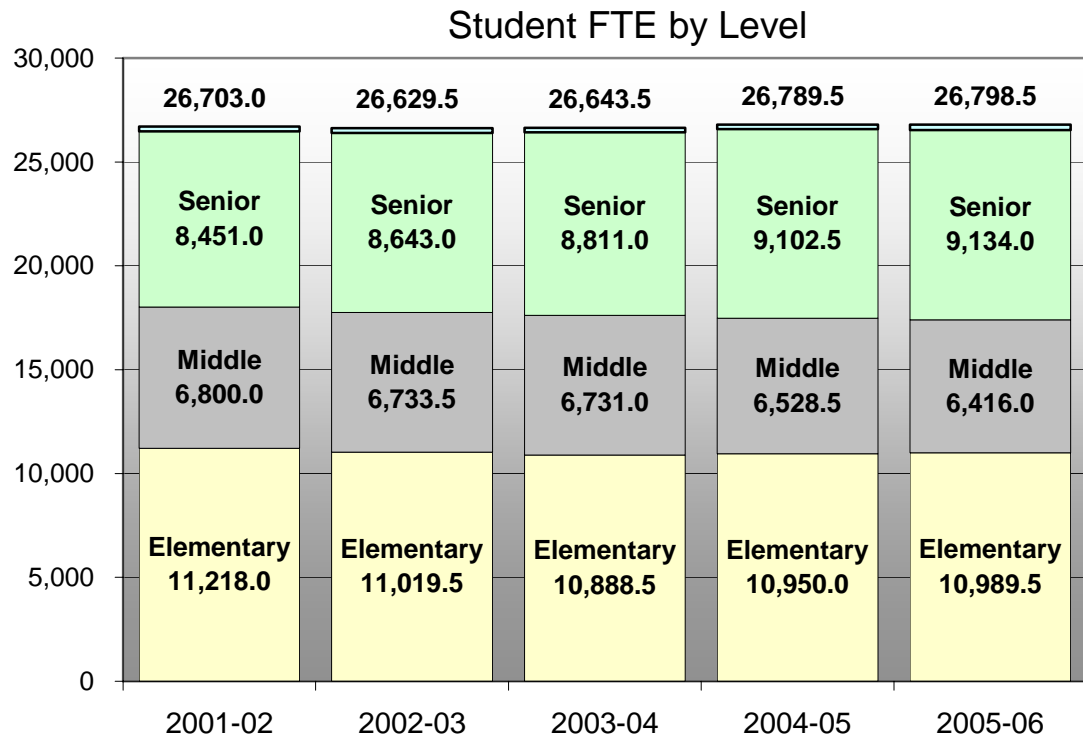


## Enrollment and Student FTE by Level:

The District's funding is determined based on the funded pupil count. Under the state of Colorado's School Finance Act, the funded pupil count is based on full-time equivalent students, with preschool and kindergarten students counted half-time. The pupil count is held on October 1 within the fiscal year for which funding is received. Colorado Statute 22-54-103(7) allows districts to average up to three years' pupil counts with the current year's pupil count to soften enrollment fluctuations.

	<b>Oct-01 Actual</b>	<b>Oct-02 Actual</b>	<b>Oct-03 Actual</b>	<b>Oct-04 Actual</b>	<b>Oct-05 Projected</b>
K-12 Enrollment:	27,599	27,494	27,604	27,651	27,667
Pre-Kindergarten:	325	313	256	271	336
<b>Total Enrollment:</b>	<b>27,924</b>	<b>27,807</b>	<b>27,860</b>	<b>27,922</b>	<b>28,003</b>

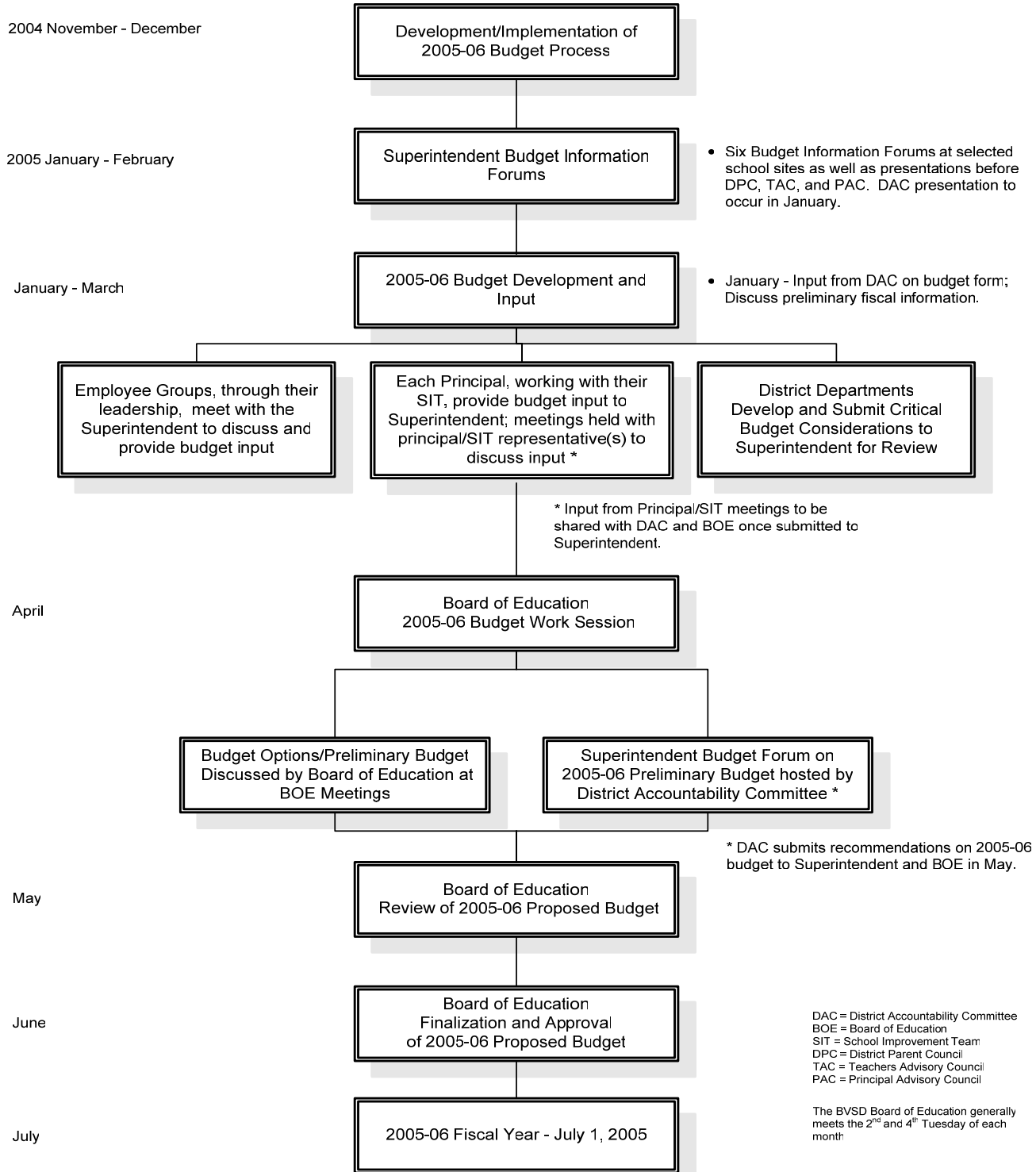
<b>Student FTE:</b>	<b>FY 01-02 Actual</b>	<b>FY 02-03 Actual</b>	<b>FY 03-04 Actual</b>	<b>FY 04-05 Actual</b>	<b>FY 05-06 Projected</b>
Elementary	11,218.0	11,019.5	10,888.5	10,950.0	10,989.5
Middle	6,800.0	6,733.5	6,731.0	6,528.5	6,416.0
Senior	8,451.0	8,643.0	8,811.0	9,102.5	9,134.0
Other	234.0	233.5	213.0	208.5	259.0
<b>Total:</b>	<b>26,703.0</b>	<b>26,629.5</b>	<b>26,643.5</b>	<b>26,789.5</b>	<b>26,798.5</b>
Increase from Prior Yr.	391.5	(73.5)	14.0	146.0	9.0
% increase from Prior Yr.	1.49%	-0.28%	0.05%	0.55%	0.03%





**Boulder Valley**  
Public Schools

## BUDGET DEVELOPMENT PROCESS FISCAL YEAR 2005-06



## Budget Development Process:

The Boulder Valley School District began the 2005-06 budget process with the development of a calendar as presented to the Board of Education in December of 2004.

The Superintendent conducted budget information forums at selected schools sites in January and February, 2005. A publication entitled "Budget Perspectives" was developed jointly by the Budget Services and Communications departments as a centerpiece for these information sessions. A video presentation by the Superintendent of the "Budget Perspectives" document was also distributed to schools to assist in communicating to staff and parent groups the issues facing the Boulder Valley School District in the coming year.

During the months of February and March, the Superintendent conducted budget input sessions with all schools. Meetings were also held with select central departments to discuss critical District issues. The major topics to come forward in these meetings were central themes in developing the 2005-06 Proposed Budget. Major topics of the budget input sessions included:

What programs/services are essential?

- Maintain the programs we have. Do not start new programs we cannot sustain.

What are the impacts of past reductions?

- Previous cuts to central and support services have had a negative impact on schools. Examples include literacy coaches, custodians and maintenance services.

What improvements are necessary?

- Additional literacy support at the secondary level for the implementation of the Colorado Basic Literacy Act. Support for math instruction; keeping technology current is critical, particularly at the high schools; and a desire to maintain small class sizes at all levels.

A budget worksession was held with the Board of Education on April 7, 2005. This worksession reviewed the assumptions and projections for 2005-06 and identified the issues facing the District, which include:

- Maintain Student Achievement
- Close Achievement Gap
- Employee Compensation
- Critical District Needs
- Computer Replacement Program
- Colorado Legislative Actions

After reviewing the input from the Board of Education, the school budget discussions, the enrollment projections prepared by the Planning Department and the most current revenue assumptions, the Superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the BVSD Strategic Plan. The preliminary budget was presented to the Board of Education on April 12, 2005. A public input session, hosted by the District Accountability Committee was conducted on April 20, 2005 at Platt Middle School. This meeting provided an opportunity for the general public to listen to a presentation by the Superintendent on the preliminary budget and ask questions regarding budget development and provide input.

**Budget Development Process (continued):****The BVSD Strategic Plan:**

- Maximize student learning and achievement
- Foster collaboration and partnerships
- Value diversity and promote understanding
- Provide a high-quality, committed staff
- Manage assets responsibly
- Plan and assess for continuous improvement

The Board of Education meetings between April and June 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 topics of interest to the individual. The Board of Education takes public comments into consideration during the budget development process. The 2005-06 Proposed Budget was presented on May 24, 2005 and the Board of Education continued discussions at the scheduled Board meetings until adoption of the 2005-06 Proposed Budget on June 14, 2005.

The final phase of budget development was the modification of the June adopted budget based on final 2004-05 financial data and updated enrollment information gained from the first month of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the Board of Education by June 1, with budget adoption by June 30. The law provides the opportunity for the Board to adjust revenues and expenditures through October 15, as well as adopt a supplemental budget to cover the portion of the fiscal year following a referendum election. The Board of Education adopted a Revised Budget based on the new information as described above on October 11, 2005 and a Supplemental Budget on December 13, 2005 as a result of the successful passage of the Transportation mill levy on November 1, 2005. This budget document incorporates all changes adopted on both October 11 and December 13.

My thanks to the dedicated Budget Services staff of Kari Albright, Meredith Bullock, Debbie Filbeck, Joe Gierlach, Jen Orvis, and Gillian Brennan for their help in producing this document.



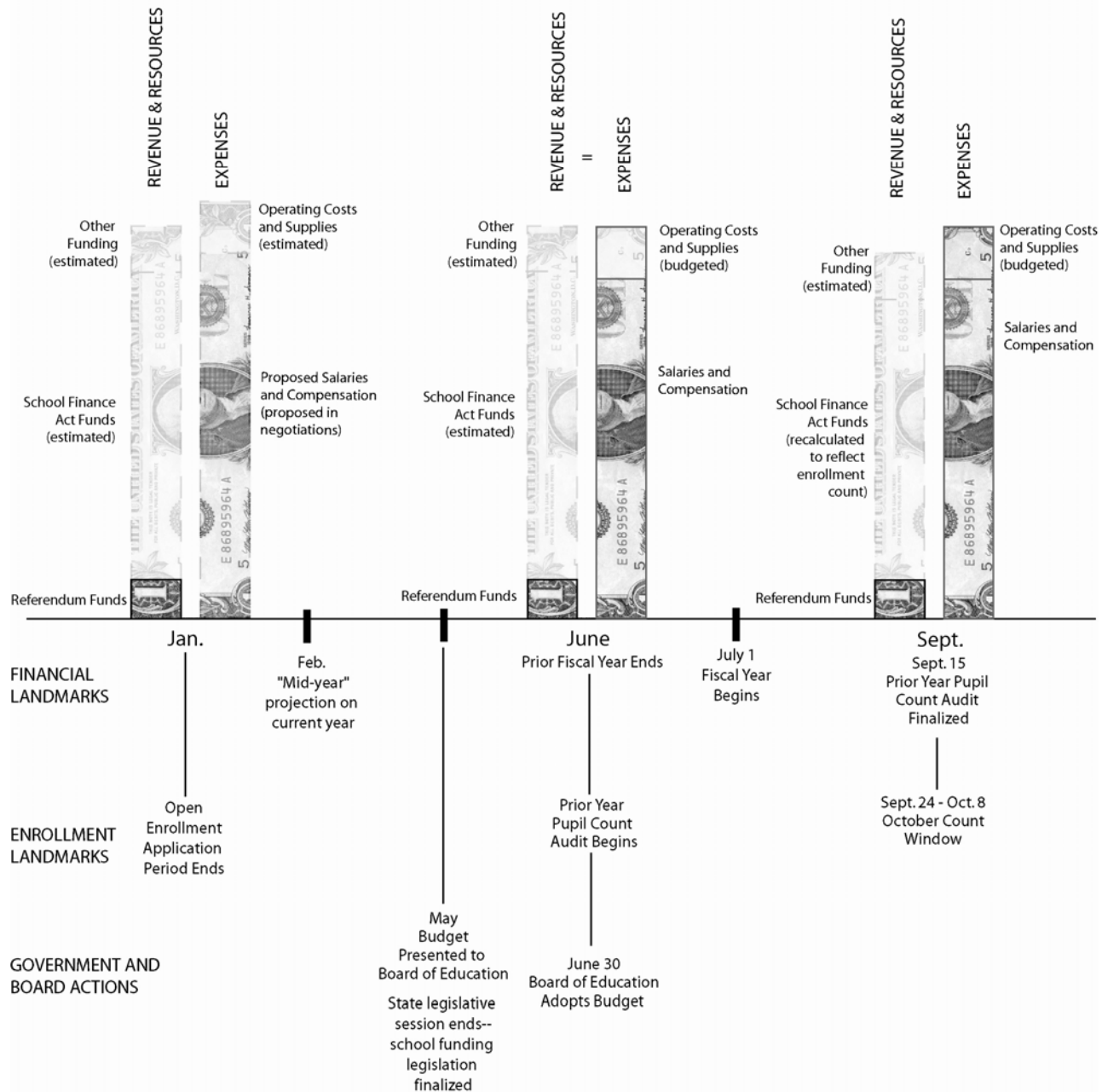
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## Budget Development Timeline

The budget is a plan for balancing expenditures with revenues.

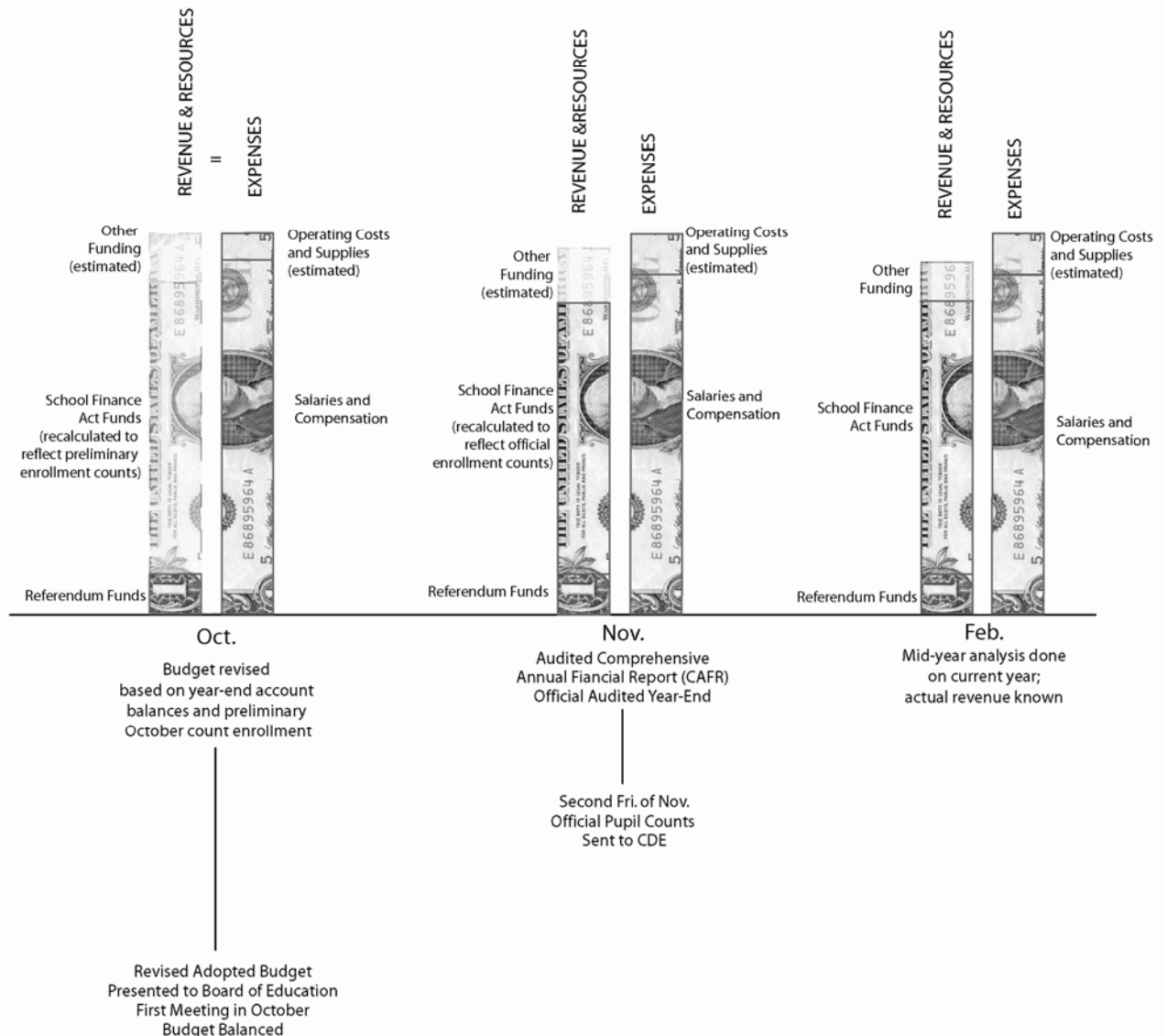
The plan is based on estimates of data that become better known as the year progresses.





## Budget Development Timeline

(continued from previous page)



## 2005-2006 Budget Adjustment Plan

The 2005-06 Revised Adopted Budget includes these **significant** adjustments to the expenditure budget of the 2004-2005 Revised Adopted Budget.

### All Program Areas

1. Provides an additional \$3.1 million in employee compensation for the next fiscal year. This compensation package includes: \$5.2 million in salary and benefit increases, \$382,904 in one-time stipends negotiated for specific subsets of four of the seven employee groups and an estimated \$2.5 million in savings from the turnover of senior staff.

### Regular Instruction

2. Reduce Elementary School Teacher FTE for Staffing Ratios (3.25 FTE)	-\$204,799	Elementary Schools
3. Reduce Middle School Teacher FTE for Staffing Ratios (4.4 FTE)	-\$277,266	Middle Schools
4. Reduce High School Teacher FTE for Staffing Ratios (1.5 FTE)	-\$94,523	Senior High Schools
5. Reduce Elementary School Specialist FTE for staffing ratios (0.573 FTE)	-\$36,107	Elementary Schools
6. Reduce Carryover Struggling Reader Teacher FTE (1.438 FTE)	-\$90,000	Elementary Schools
7. Remove Textbook Carryover	-\$533,108	All Schools
8. Remove School Resource Allocation (SRA) Carryover	-\$126,980	All Schools
9. Remove One-Time Settlement Payment	-\$300,000	All Schools
10. 2.0 Teacher FTE for High School ILP's	\$126,000	Senior High Schools
11. Operating Funds for the IB Program at Sanchez	\$20,100	Elementary Education
12. Operating Funds for the IB Program at Whittier	\$3,000	Elementary Education
13. Operating Funds for the IB Program at Centaurus	\$14,400	Secondary Education
14. TOSA for the IB Program at Centaurus ( .4 FTE)	\$21,084	Centaurus High School
15. Add .205 FTE Teacher for increased elementary enrollment	\$12,565	Elementary Schools
16. Increased Students enrollment in SOAR	\$67,500	Secondary Education
17. One-Time Textbooks and Learning Materials	\$50,000	Angevine Middle School
18. One-Time Textbooks/Learning Materials	\$500,000	All Schools
19. One-Time Justice High Contract Adjustment	\$6,000	Secondary Education
20. One-Time Contract for Athletic Trainers	\$49,169	High Schools
21. Carryover Textbooks	\$402,643	All Schools
22. Carryover School Resource Allocations	\$336,644	All Schools
<b>Regular Instruction Total</b>	<b>-\$53,678</b>	



**Special Instruction**

23.	Remove ESL Textbook Carryover	-\$5,900	Literacy & Language Support Services
24.	Preschool Teacher (0.34 FTE)	\$17,924	Sanchez Elementary
25.	Extended Day Kindergarten Teacher (1.0 FTE)	\$52,717	Sanchez Elementary
26.	Extended Day Kindergarten Paraprofessional (3.25 Hours/Day)	\$5,656	Sanchez Elementary
27.	Preschool Paraprofessional (2.75 Hours/Day)	\$3,393	Sanchez Elementary
28.	Elementary Specialists at Sanchez (0.215 FTE)	\$11,334	Sanchez Elementary
29.	Talented and Gifted Coordinator at Ryan (1.0 FTE)	\$69,700	Ryan Elementary
30.	Talented and Gifted Coordinator at Lafayette (1.0 FTE)	\$69,700	Lafayette Elementary
31.	Talented and Gifted Supply Funds for Ryan and Lafayette	\$10,000	Elementary Education
32.	Preschool Supply Funds for Sanchez	\$4,060	Elementary Education
33.	Bus Assistants/Monitors	\$77,000	Transportation
34.	One-Time Vertical Teaming Secondary Education	\$20,000	Secondary Education
35.	One-Time Information Technology School Support Projects	\$100,000	All Schools
36.	One-Time Pre-Engineering Equipment	\$25,000	Centaurus High School

**Special Programs Funding Total****\$460,584****Instructional Support Programs**

37.	Remove 03-04 Building Administrator Professional Development Carryover	-\$42,394	All Schools
38.	Remove Medicaid Program Carryover	-\$179,601	Nursing Services
39.	Nursing Services Cell Phones	\$4,000	Nursing Services
40.	Operating Funds for the Centaurus IB Program	\$4,800	Secondary Education
41.	Assistant Principals K-8 schools (2.2 FTE)	\$173,000	Combination Schools
42.	Outreach Liaison for Community Montessori	\$20,000	Community Montessori
43.	One-Time PIE & PEP Increase in Tuition	\$19,000	Learning Services
44.	One-Time TIES Training	\$223,000	Learning Services
45.	One-Time Counseling Curriculum	\$50,000	Secondary Schools
46.	Carryover 04-05 Building Administrator Professional Development Funds	\$54,985	All Schools
47.	Carryover Computer Replacement Program	\$153,850	Information Technology
48.	Carryover Medicaid Program	\$123,481	Nursing Services
<b>Instructional Support Programs Total</b>		<b>\$604,121</b>	

**School Administration and Operations**

49.	Remove School Transitions Carryover	-\$13,000	Operations Administration
50.	Remove Environmental Services Equipment Carryover	-\$18,056	Environmental Services
51.	Remove One-Time Transitions Expenses	-\$21,500	Operations Administration
52.	VFA Software Maintenance	\$14,000	Planning, Engineering & Construction
53.	Increased Fuel Costs – Proposed Budget	\$115,000	Transportation
54.	Increased Fuel Costs – Revised Budget	\$238,710	Transportation
55.	Additional Bus Service for Community Montessori	\$90,000	Transportation
56.	Maintenance Materials for Building Repairs	\$50,000	Transportation
57.	Increased Natural Gas Costs	\$292,000	District Wide
58.	Transfer Transportation Services Budgets to Transportation Fund	-\$7,824,864	Transportation

**School Administration and Operations Programs Total    \$7,077,710****District-Wide Services/Central Administration**

59.	Remove One-Time Salary Task Force Budget	-\$25,000	Human Resources
60.	Remove One-Time Funds for Computer Replacement	-\$150,000	Information Technology
61.	Remove Enterprise System Implementation Carryover	-\$209,071	Information Technology
62.	Remove Copier Lease Payment Carryover	-\$4,255	Print Shop
63.	District Election Costs	\$8,000	Board of Education
64.	Board of Education Professional Development	\$10,000	Board of Education
65.	Supply Account Increase	\$1,500	Human Resources
66.	Staff Development and Printing Costs	\$5,000	Budget Services
67.	Infinite Campus Maintenance and Support	\$199,500	Information Technology
68.	One-Time Funds	\$361,374	Superintendent's Office

**District-Wide Services/Central Administration Total    \$197,048**

**Other Funds**

69. Salaries and benefits have been projected to increase due to advancement on the salary schedule. Also, an additional \$16,000 is transferred from the General Operating Fund to cover game worker wage increases that reflect compliance with the Fair Labor Standards Act. The other expense categories have been revised to accurately reflect projected individual school athlete participation, costs and post season expenses. – Athletic Fund
70. The Technology Fund has been established to account for the Computer Replacement Program which was authorized with \$2.5 million of the funds made available from the passage of the Transportation mill levy. The program will maintain current technologies by establishing a four-year replacement cycle for all computers within the Boulder Valley School District as well as provide training and software as needed. – Technology Fund
71. The Colorado Preschool Program Fund consists of 155 allocated preschool slots (77.5 FTE) and 30 Extended Kindergarten slots (15 FTE). The Colorado Department of Education allocates the number of available slots. The program is held at six District elementary sites (Pioneer, Columbine, Nederland, Sanchez, Community Montessori and Emerald) and eight community based sites. In this 2005-06 budget, administrative and instructional costs are included in salaries, benefits and supplies. Purchased services include the payments to the community based sites. For the 2005-06 school year the significant change to this program is a result of an additional 100 student slots, or 50 student FTE. – Colorado Preschool Program Fund
72. The Transportation Fund has been established in accordance with State statute which requires the revenues from a tax levied for the purpose of paying excess transportation costs be accounted for within a specific fund. All revenues and expenditures related to Transportation Services have been moved from the General Operating Fund to this new fund. An additional transfer of funds has been recorded to account for the amount of money needed to cover total transportation costs above the revenues generated from the Transportation mill levy. The 2005-06 mill levy is set at 1.065 mills and will generate an estimated \$4,336,170. – Transportation Fund
73. The Bond Redemption Fund mill levy will increase by 8.3% to 3.254 mills in order to generate an estimated \$13,495,376 to fund 2005-06 fiscal year debt service interest and principal payments for District capital bonds. – Bond Fund



74. Individual projects are listed as an attachment to the 2005-06 Capital Reserve Proposed Budget section in "Other Funds". Expected rental Income of \$15,000 will be transferred to the Capital Reserve Fund from The General Operating Fund to reflect the expense incurred in the Capital Reserve Fund to maintain the portable buildings that generate this rental income. A \$100,000 one-time transfer from the Community Schools Fund is included in this budget to pay for replacement of the gymnasium floor at Broomfield Heights Middle School. This expense will insure the continuation of facility rental income to the Community Schools Fund. Additional one-time transfers in the amounts of \$2,227,159 and \$1,030,000 will be used to implement technology infrastructure upgrades, replace additional buses under the current pricing bid and address other critical deferred maintenance issues. These funds became available due to a more favorable beginning fund balance than expected as well as funds made available from the transportation mill levy. – Capital Reserve Fund
75. Property insurance premiums are projected to increase by 7% over 2004-05. However, this increase is offset by a projected 6.67% decrease in workers' compensation insurance premiums. Other program costs are expected to be similar to 2004-05. – Insurance Reserve Fund
76. The Charter Fund is driven by charter enrollment. Total charter student FTE is projected to increase from 1,834.5 in 2004-05 to 1,915.0 in 2005-06; a 4.39% increase. The increase is primarily from Peak to Peak Charter School which renegotiated its contract with the District this year. Although the projected student FTE is 1,915.0, the funded student FTE is 1,903.0 due to the individual charter school contracts negotiated with the District. – Charter School Fund

## Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire and other local public services.

The Colorado state government is responsible for funding other public services like prisons and transportation in addition to determining the funding for schools. Each year, the budget crafted by the governor and legislature determines how much of the total budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the State using formulas in the Colorado School Finance Act. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the State and how much is paid through local taxes. After the state determines the funding, each district determines how to fund its local system including every school within the district.

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

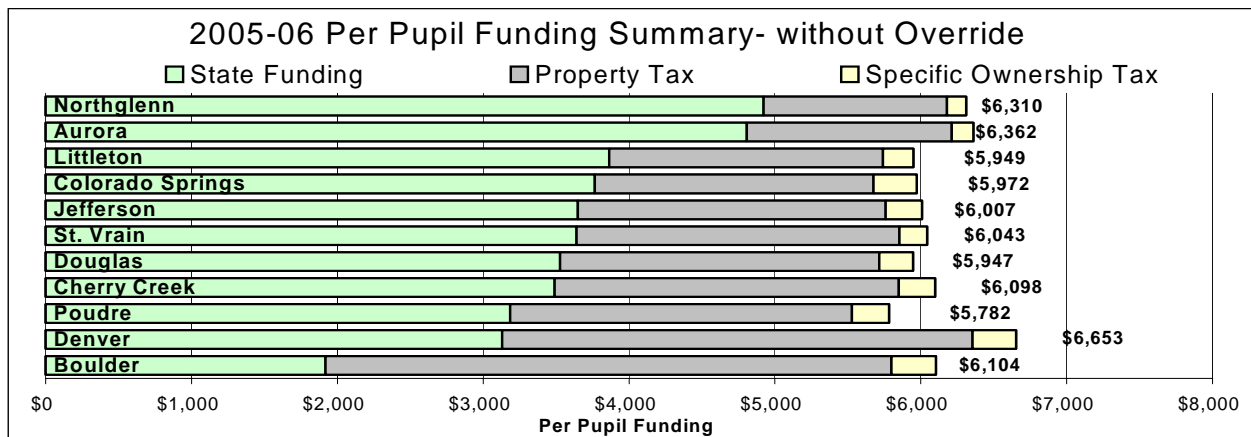
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

### Equity in School Funding

The School Finance Act is aimed at ensuring that all children in the State receive an equitable educational experience. The Act outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2005-06 school year, it is estimated the Boulder Valley School District will receive \$6,104 (less the \$1 rescission) for each student FTE.

### State Equalization

Schools are funded from basically three sources: local property tax, state funds and vehicle registration fees, know as specific ownership tax. 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 in the chart below, because of higher assessed valuation, Boulder Valley receives a larger portion of its revenue from local property taxes and therefore, the State contribution is less than peer districts. Conversely, those districts whose property assessed valuations are lower, typically receive a greater portion of their funding from the state.



### Local Referenda

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



## Understanding School Finance



### 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 2005, homeowners will pay an 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:

- First, 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 2005, the Boulder Valley School District tax rate is 37.423 mills or \$297.89 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 \$1,085.27 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% of expenditures in reserve. This reserve can only be spent in an emergency situation which *excludes* economic conditions, revenue shortfalls or salary and fringe benefit increases.

#### Referendum C:

In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for fire fighters and police officers, and pay for specifically identified DOT transportation projects.

The goal of the referendum is to restore budget cuts since 2001 and reset the base funding level, temporarily reversing the ratchet effect of TABOR. The requirements of Amendment 23 have protected K-12 education to some extent, and future revenue increases can be expected at only the statutory formula rate.

#### Amendment 23:

In November of 2000, Colorado Taxpayers approved Amendment 23 to the Colorado Constitution. This Amendment guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment is to restore public education funding back to 1988 funding levels.

**Boulder Valley Statistics:****Schools:**

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29	Elementary Schools
3	K-8 Schools (Aspen Creek, Eldorado, Monarch)
8	Middle Schools
1	Middle/Senior Special Education School (Halcyon)
1	Middle/Senior High School (Nederland)
7	Senior High Schools
4	Charter Schools (Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School)

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53	Total Schools
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**Programs/Administration:**

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

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6	Total
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**Boulder Valley Geographic Information:****Area:**

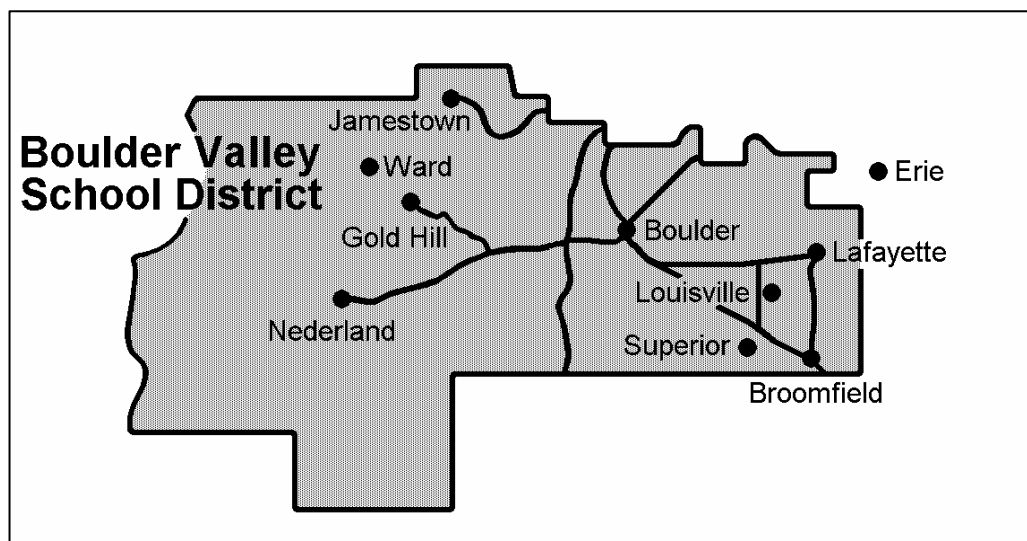
The Boulder Valley School District is made up of about 500 square miles in the southern half of Boulder County, the northern part of Gilpin County and a significant portion of western Broomfield County. BVSD covers one of the larger school regions in the metro-Denver area.

**Land/Buildings:**

The Boulder Valley School District owns approximately 800 acres of prime Boulder and Broomfield County property and maintains 60 buildings.

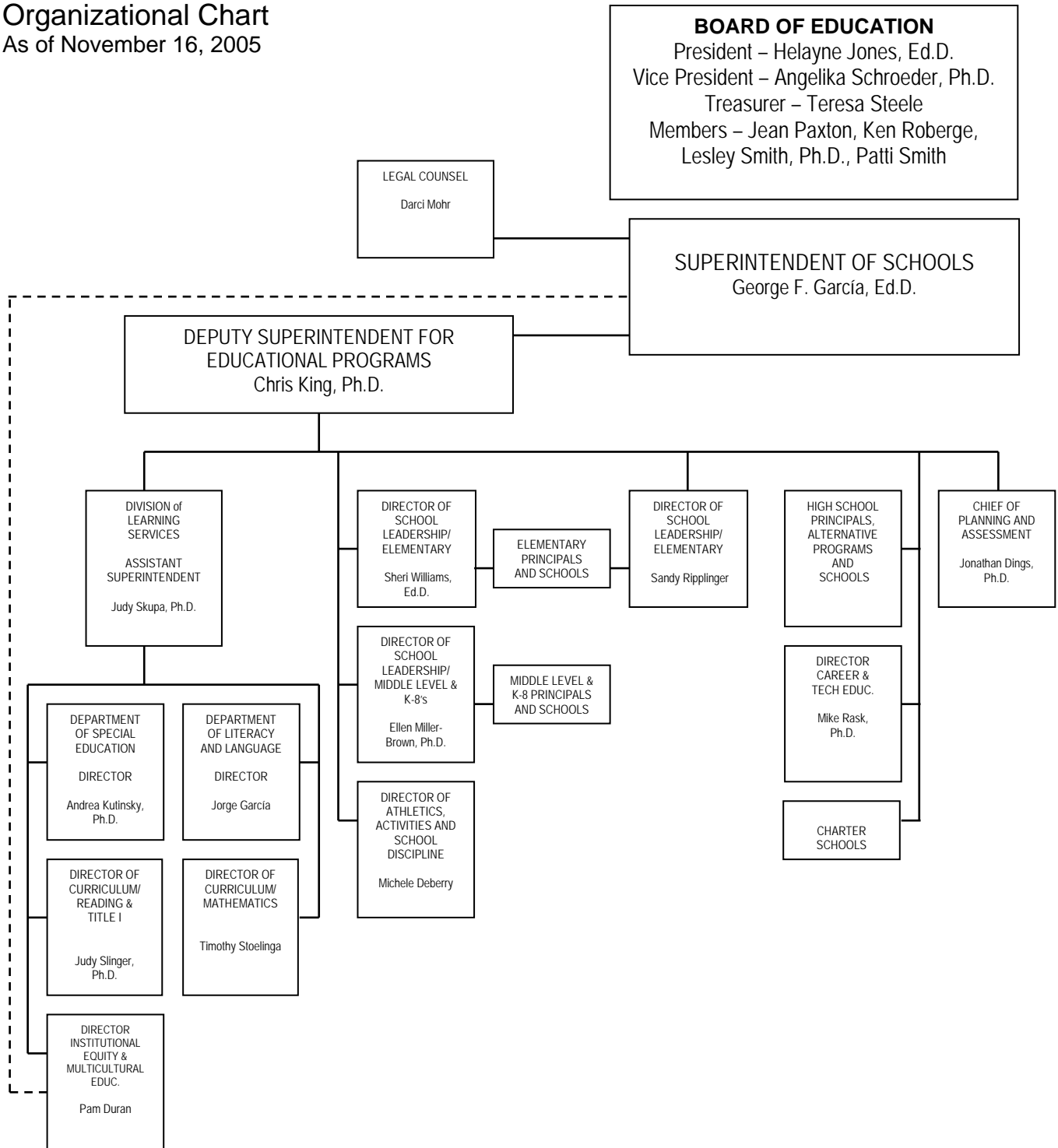
**Communities:**

Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.



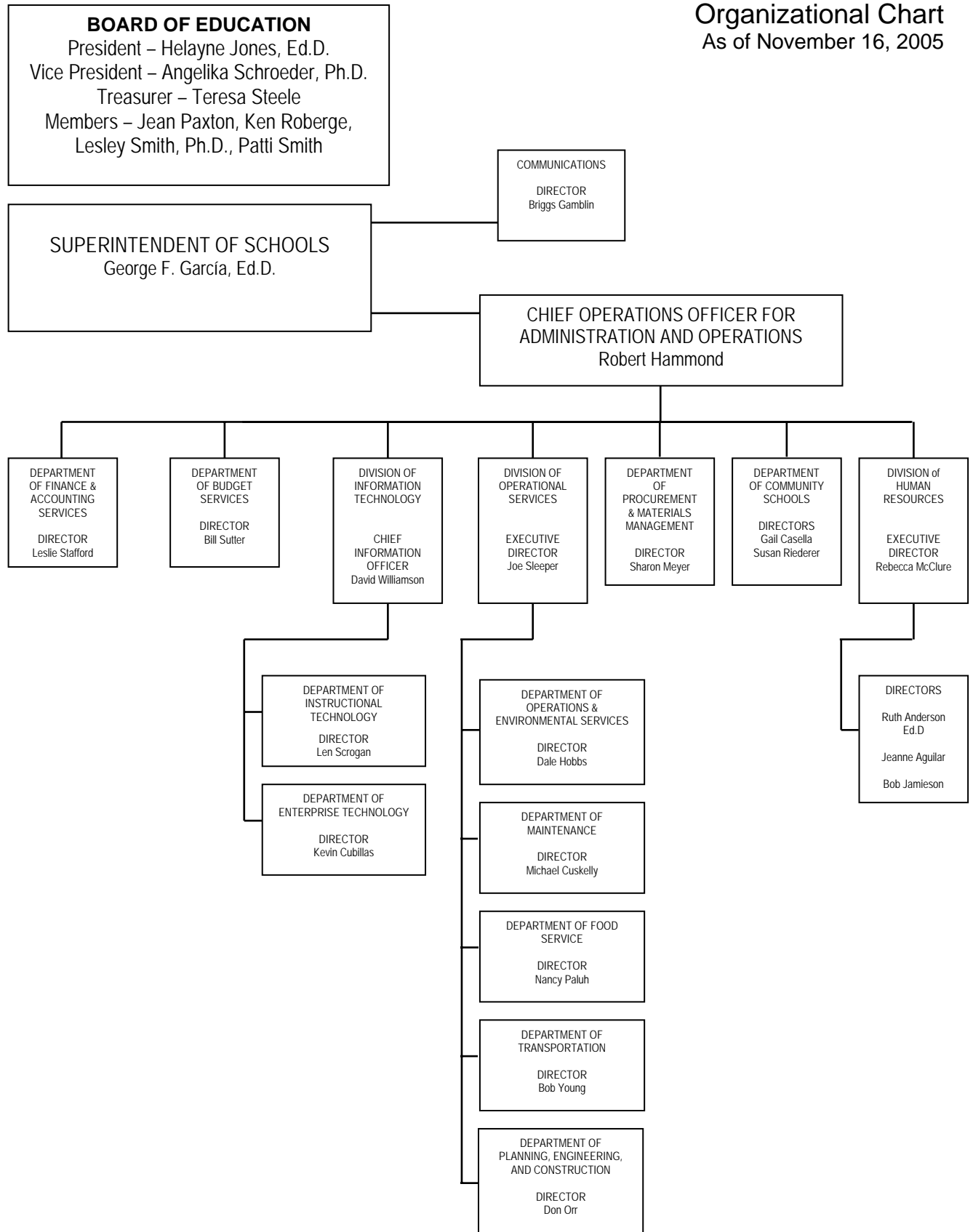


**Boulder Valley School District**  
**Organizational Chart**  
As of November 16, 2005





**Boulder Valley School District  
Organizational Chart  
As of November 16, 2005**





## Organizational Structure, Divisional Goals and BVSD Departments:

The organizational architecture of the Boulder Valley School District is designed around a structure with the Superintendent overseeing the Central Services which report directly to the Superintendent, Instructional Divisions under the leadership of the Deputy Superintendent and the Operational Divisions under the leadership of the Chief Operations Officer. The three main organizational areas are Central Services, Educational Programs and Administration and Operations. These areas are described below with major divisional substructures outlined.

At the end of each school year, the Board of Education outlines critical issues to be addressed in the coming fiscal year. The Superintendent processes these critical issues with central administrative staff to align the critical issues with the six District strategic initiatives:

- Maximize student learning and achievement
- Foster collaboration and partnerships
- Value diversity and promote understanding
- Provide a high-quality, committed staff
- Manage assets responsibly
- Plan and assess for continuous improvement

The critical tasks are assigned to the appropriate department head for implementation in the coming fiscal year. These significant goals are described below within the major divisional unit, including the department within which the goal falls and the District strategic initiative targeted by the critical issue. Detailed descriptions of the strategic initiatives can be found beginning on page 52 in the Goals section of this book. Department specific goals and objectives are developed by each department head through a Continuous Growth Plan; however these departmental goals are not included in this document so as to maintain the focus on the district-wide critical issues as identified by the Board of Education.

## Central Services:

### 2005-06 Central Services Divisional Goals and Objectives:

1. Develop a branding and marketing plan for the schools of the Boulder Valley School District, as recommended by the Stratification Task Force.  
Department(s): Communication Services  
Strategic Initiative: Value diversity and promote understanding
2. Implement Communication Audit recommendations as identified and documented by the National School Public Relations Association. The full document can be found on the BVSD website at [www.bvsd.org](http://www.bvsd.org).  
Department(s): Communication Services  
Strategic Initiative: Foster collaboration and partnerships

## Departments – Central Services

### Superintendent's Office - 602

Department Head: George F. García, Ed.D.

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

### Legal Counsel - 604

Department Head: Darci Mohr

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

**Board of Education - 628**

Department Head: George F. García, Ed.D.

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

**Communication Services - 668**

Department Head: Briggs Gamblin

Description: The Division of Communications is responsible for the development, implementation and evaluation of the District's communications plan. The goals of the plan are based on the Board of Education's strategic initiatives and include:

- Keep employees and the public informed about the high-quality educational programs and student achievements.
- Promote and build relationships with Boulder Valley community partners and advocate for public support of K-12 public education.
- Keep diverse community groups informed and involved in the schools.
- Support the work of all District staff through good communications tools and services and recognize staff accomplishments.
- Build public trust and confidence in District financial operations.
- Continually assess communication initiatives and make ongoing improvements.

Indicators of Demand: In 2003 the District conducted a communications audit to identify what the District was doing well and where it needed to improve in its communications efforts. The audit was conducted by an outside consultant and provided an objective review of existing communications vehicles and focus group interviews. The audit sought to identify perceptions about the District and the reasons for those perceptions. While the audit revealed that Boulder Valley has a strong reputation as a school district, it needs to work on building trust and credibility with its constituents. The District's communications plan was revised to reflect the recommendations made in the audit and align with the District's strategic priorities. It is supported by the Board of Education.

On-going activities that support the District and school sites in communications efforts include: developing issue-specific communications plans; monitoring and influencing District messages in the media; developing communications vehicles including the District newsletter, annual report, customized school report cards, staff directory, school directory and other miscellaneous materials; acting as advisor to the superintendent and administrators; and developing and maintaining relationships with community organizations.



## Educational Programs:

### 2005-06 Educational Programs Divisional Goals and Objectives:

1. Develop systems, including credit tracking, for monitoring New Century Graduate proficiencies and changes in BVSD graduation requirements.  
Department(s): Learning Services, Planning and Assessment  
Strategic Initiative: Maximize student learning and achievement
2. Implement a systemic restructuring of the BVSD math curriculum including implementation of new materials, a new math department, a clarified model of math instruction and implementation of K-5 and new high school math materials.  
Department(s): Learning Services, Elementary Administration, Secondary Administration  
Strategic Initiative: Maximize student learning and achievement
3. Non-CSAP assessments to include:
  - Administering high school Social Studies/K-12 Music/K-12 Art/World Languages Speaking.
  - Piloting middle level Social Studies assessment.
  - Developing World Language Reading/Elementary Social Studies/K-12 PE.
  - Beginning the development of Secondary Health Assessments.Department(s): Learning Services, Planning and Assessment  
Strategic Initiative: Maximize student learning and achievement
4. Develop a counseling curriculum.  
Department(s): Secondary Education  
Strategic Initiative: Maximize student learning and achievement
5. Administer first year of science CSAP test at 5<sup>th</sup> and 10<sup>th</sup> grades.  
Department(s): Planning and Assessment  
Strategic Initiative: Maximize student learning and achievement
6. Revise Language Arts curriculum in 6<sup>th</sup> through 12<sup>th</sup> grades.  
Department(s): Learning Services  
Strategic Initiative: Maximize student learning and achievement
7. Pilot a series of Language Arts and Math Assessments that measure continuous improvement.  
Department(s): Learning Services, Planning and Assessment  
Strategic Initiative: Maximize student learning and achievement
8. Implement IDEIA 2004 to better include all students with special needs by standardizing policies and procedures for all general education and special education students.  
Department(s): Special Education  
Strategic Initiative: Maximize student learning and achievement
9. Continue to develop strategies, implement of programs and provide professional development opportunities as it relates to creating a culturally proficient school district.  
Department(s): Institutional Equity and Multicultural Education  
Strategic Initiative: Maximize student learning and achievement

10. Advance Title I implementation.
  - Continue compliance with NCLB.
  - Implement supplemental services at University Hill Elementary.
  - Relocate Family Literacy.
  - Implement TIES training at all schools.
  - Continue to refine the identification of Homeless Students.
  - Coordinate school and District improvement plans if AYP is not made in 2004-05.

Department(s): Learning Services  
Strategic Initiative: Maximize student learning and achievement
11. Continue improvement of programs for Second Language Learning.
  - Implement ELD standards and curriculum.
  - Revise ELD Profile to match standards.
  - Implement ESL programs at Centennial, Arapahoe Ridge and Community Montessori.
  - Develop ESL programs at Fairview, New Vista, and explore Birch.
  - Continue ESL training cohorts and implement new secondary training cohort.
  - Complete program analysis comparisons between Cherry Creek, Pueblo, and BVSD.
  - Develop and pilot a training module for L2 professional development.
  - Implement CELA.
  - Provide Language Enriched Schools and SIOP training for principals.

Department(s): Literacy and Language Support Services  
Strategic Initiative: Maximize student learning and achievement
12. Continue K-5 Standards-based Report Card implementation in all elementary schools.

Department(s): Elementary Administration, Learning Services, Special Education, Literacy and Language Support Services  
Strategic Initiative: Maximize student learning and achievement
13. Review and evaluate for implementation the Stratification Task Force recommendations.

Department(s): Deputy Superintendent  
Strategic Initiative: Value diversity and promote understanding
14. Continue compliance with the Federal No Child Left Behind Act.

Department(s): Learning Services, Human Resources  
Strategic Initiative: Provide a high-quality, committed staff
15. Research and develop new metrics to report student and school growth over time.

Department(s): Planning and Assessment  
Strategic Initiative: Plan and assess for continuous improvement

## **Departments – Educational Programs**

### **Deputy Superintendent - 603**

Department Head: Chris King, Ph.D.

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

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

Department Heads: Chris King, Ph.D.

Description: The District-Wide Instructional Support budget provides for the Open Enrollment Process, District Translation Services and Athletics/Activities coordinated at the central level.



**Planning and Assessment - 608**

Department Head: Jonathan Dings, Ph.D.

Description: Planning and Assessment coordinates the collection of data related to the “Strategic Plan,” designs and conducts studies of programs, staff, and policies at the District and building level, screens research proposals from outside the District, and collects and reports graduation, dropout, suspension, and expulsion information. The department coordinates state-mandated testing and survey administration, as well as state and federal accountability reporting. In addition to supporting schools in continuous improvement planning, the staff provides consultation to BVSD personnel in test development, scoring and reporting, questionnaire construction, evaluation, design, and various others aspects of the collection, analysis and interpretation of information.

Indicators of Demand: “Strategic Plan” data needs from schools, central administration, and Board; State and Federal accountability testing and reporting; Research, planning, and evaluation needs of the District involving design, data collection and analysis, and interpretation and reporting.

**Career and Technical Education - 609**

Department Head: Mike Rask, Ph.D.

Description: The Career and Technical Education Department is responsible for planning, developing and promoting vocational programs for students in the Boulder Valley School District and assures compliance with CCCS regulations for vocational education reimbursement and vocational teacher certification.

Indicators of Demand: Legislative designation, labor market data and secondary student demand.

**District Print Shop/ Copy Center - 792**

Department Head: Mike Rask, Ph.D.

Description: Associated with the Graphic Communications Program, the training facility also functions as the District’s production printing service.

Indicators of Demand: Services to all central office departments, schools, and district-sponsored programs.

**Elementary Administration - 617**

Department Head: Sheri Williams, Ed.D. – Sandy Ripplinger

Description: The Elementary Administration budget provides funds for activities coordination and general assistance to elementary schools. In addition, the budget provides support for unforeseen school needs, and planned improvements in schools and the District.

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

**Secondary Administration - 619**

Department Head: Chris King, Ph.D. – Ellen Miller-Brown, Ph.D.

Description: This department provides funds for support, activities coordination, general assistance, and supervision for secondary schools. Resources are provided for expenditures of these functions: District Accountability Advisory Committee 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.

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

Department Head: Bee Wallace

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

Indicators of Demand: Major federal/state entitlement grants; federal/state discretionary grants; private sector funding (corporate/foundation); community partnerships; and special projects.

## Division of Learning Services:

### **Learning Services - 605**

Department Head: Judy Skupa, Ph.D.

Description: Learning Services provides leadership, direction, and support for:

- **Curriculum** - reviewing, revising, and implementing the District's K-12 curriculum with coordinator support in areas of math, science and fine arts.
- **Literacy** - implementing the District's K-12 literacy programs, including the requirements of the Colorado Basic Literacy Act.
- **Literacy and Language Support Services** - meeting the needs of second language learners through supporting Literacy, Language and Bilingual programs in the schools.
- **Institutional Equity and Multicultural Education** - achieving the District's goals related to diversity and equity.
- **Office of Advanced Academic Services** - meeting the needs of talented and gifted students.
- **Office of Federal Programs** - includes Title I, K-12 Math and Family Literacy; works closely with literacy departments.
- **Office of Health Education and Substance Abuse Prevention** - prevention and intervention programs.
- **Induction Program** - providing mentoring and support for new teachers, and orientation to all teachers new to the District.

The Learning Services also includes the District Instructional Materials Center (DIMC), the Learning Materials Center, and the FOSS Science Program Center.

### **Special Education - 611**

Department Head: Andrea Kutinsky, Ph.D.

Description: Under federal and state regulations the Boulder Valley School District is required to seek out and identify all potentially disabled students from birth - 21 years of age, and to provide individualized education services (instructional and educationally related services) for these students ages 3 – 21 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 3,500. Homebound instruction is provided for approximately 90 students per year.

### **Health Services - 698**

Department Head: Andrea Kutinsky, Ph.D.

Description: Health Services administers the student health program and District emergency response system, and provides training and supervision of lay persons who perform medical procedures, administer medications and maintain student health information. 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 and First Aid training programs.

Indicators of Demand: Services to all 27,959 BVSD students as indicated including: 17,000 vision screenings, 5% referred; 1,000 dental screenings, 17% referred; 94,000 health room visits; 1500 daily medications; 570 individual health care plans; 5,300 significant health conditions; 1,600 Special Education health reports; and \$55,000 spent on vouchers for health care for needy students.

**Literacy and Language Support Services - 616**

Department Head: Jorge Garcia

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

Indicators of Demand: Approximately 4,100 second language students, 2,400 second language students with limited English proficiency, 175 three and four-year-old preschoolers, and 66 full day kindergarten students.

**Administration and Operations:****2005-06 Administration and Operations Divisional Goals and Objectives:**

1. Build a diverse workforce in which individual differences are respected and valued. Establish and monitor processes that facilitate an increase in the recruitment and interviewing as well as employment and retention of people of color.  
Department(s): Human Resources  
Strategic Initiative: Provide a high-quality, committed staff
2. Bid District banking services.  
Department(s): Finance and Accounting Services  
Strategic Initiative: Manage assets responsibly
3. Develop the 2006-07 budget in accordance with Board policies and state statutes.  
Department(s): Budget Services, Administration and Operations  
Strategic Initiative: Manage assets responsibly
4. Support the passage of the Transportation Mill Levy.  
Department(s): Administration and Operations  
Strategic Initiative: Manage assets responsibly
5. Implement the four-year computer replacement program.  
Department(s): Information Technology, Administration and Operations  
Strategic Initiative: Manage assets responsibly
6. Explore the current post-employment health options for retired BVSD employees as part of GASB 45 implementation.  
Department(s): Human Resources, Finance and Accounting Services  
Strategic Initiative: Manage assets responsibly

**Departments – Administration and Operations****Administration and Operations - 606**

Department Head: Robert Hammond

Description: The Administration and Operations' budget provides funds for the Chief Operations Officer. This area provides leadership for the following divisions/departments: Budget Services, Finance and Accounting Services, Procurement and Materials Management, Community Schools, the Division of Information Technology, Human Resources (Employment, Employee Relations and Benefits), and the Division of Operational Services (Planning, Engineering and Construction; Operations and Environmental Services; Maintenance; Food Services and Transportation). This area also coordinates all legislative/lobby efforts for the District.



**Community Schools - 652**

Department Head: Gail Casella – Susan Riederer

Description: The Community Schools 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. New for the 2005-2006 fiscal year, Community School will pilot a Pre-School After School Care Program at Community Montessori. The fund provides the following programs: 1) School Age Programs (School-year and Summer camps), 2) Pre-School Care, 3) K-Care, 4) Building Rental, 5) LifeLong Learning, 6) Community Youth Opportunities Directory.

Indicators of Demand: Employees – 200+; 475+ children in SAC programs; 175+ children in summer camps; 1,000+ kindergartens for KCARE; 5,000+ community members who take Lifelong Learning classes; 10,000+ community members who access facilities for meetings, church and athletic events; 75+ community members who list in Youth Opportunity Directory which is mailed to 15,000 families; schedule all school to school district events.

**Human Resources Division - 687**

Department Head: Rebecca McClure

Description: The 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 safety, loss control, and insurance coverage to all employees of the District as well as minimizing exposures and liability throughout the District. Insurance services including life, medical, dental, and disability benefits are provided for employees. Mandated governmental requirements affecting employee benefits in addition to the Workers' Compensation statutes are also implemented.

Indicators of Demand: Employees - Total 4,000; substitute teachers 1,005; licensed applicants 2,008 (as of May 19, 2004); classified applicants 1,816 (as of May 19, 2004); 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; yearly contract negotiations and renewal between the District insurance vendors and carriers.

**Budget Services - 688**

Department Head: Bill Sutter

Description: Budget Services is responsible for the development, implementation, and control of the District's annual budget. The position management process, coordinated through the department, is a major function of budget control. This office also coordinates the District's annual pupil count and the documentation of attendance that is required for Colorado School Finance Act funding. Monthly district enrollment updates are also compiled in this department.

Indicators of Demand:

	Audited Actual 2003-04	Revised Budget 2004-05	Revised Budget 2005-06
Total Expenditures:	\$248,905,149	\$252,640,686	\$253,269,720
Number of Funds:	16	13	15

**Finance and Accounting Services - 690**Department Head: Leslie Stafford, CPA

Description: Finance and 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, property insurance and payroll.

Indicators of Demand:

	2003-04	2004-05	Estimated 2005-06
Paychecks and Direct Deposit Notices Produced:	54,000	55,086	52,200
Accounts Payable Checks Processed:	18,000	15,582	15,254
Invoices Paid:	85,000	45,503	61,258

**Procurement - 695**Department Head: Sharon Meyer

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

Indicators of Demand: Requests for buying assistance from the schools and departments continue to increase, and the Purchasing staff and website are heavily utilized by the schools and departments as a resource for price agreements and discounts. 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 transactions average 2,400 per month, totaling approximately \$292,000 per month, saving forms, processing and mailing costs, while maintaining a secure and controlled program.

**Materials Management - 791**Department Head: Sharon Meyer

Description: Materials Management provides centralized receiving and distribution of supplies, materials, mail, furniture, equipment and food for the Boulder Valley School District. The fluctuation in value of food inventory from 2003-04 to 2004-05 was due to preparation for an accounting system conversion.

<u>Indicators of Demand:</u>	2001-02	2002-03	2003-04	2004-05	2004-05
School Supply Requisitions:	6,172	6,694	6,150	6,315	6,400
Maintenance Requisitions:	2,613	2,442	2,377	2,183	2,400
Value of Warehouse Inventory:	\$450,000	\$380,000	\$473,000	\$446,372	\$400,000
Food Supply Requisitions:	3,691	3,754	4,180	3,778	4,200
Emergency Food Walk-throughs:	588	611	632	582	600
Value of Food Inventory:	\$103,000	\$112,000	\$214,000	\$87,980	\$115,000
Work Order Hours:	3,376	3,590	3,700	3,224	3,700

## Division of Operational Services:

### **Operations Administration - 640**

Department Head: Joseph A. Sleeper

Description: The Operations Administration Department coordinates Food Services, Maintenance, Operations & Environmental Services, Planning, Engineering & Construction, and Transportation as well as administering Bond Programs, the Capital Reserve program, ADA facility projects, furniture replacement, crisis management, and joint use agreements.

### **Maintenance - 642**

Department Head: Mike Cuskelly

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

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

### **Operations and Environmental Services - 643**

Department Head: Dale Hobbs

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

Indicators of Demand: Substitute custodial support for approximately 150 FTE's. Management of waste removal services for 60 sites. Provide administration for environmental compliance including the Asbestos Hazardous Emergency Response Act (AHERA) and management of the Security Department.



### **Education Center Building - 971**

Department Head: Dale Hobbs

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

### **Planning, Engineering and Construction - 644**

Department Head: Don Orr

Description: This department develops enrollment projections and recommendations for facility needs, including remodeling, expansions and new facilities, school boundary revisions, and other long range District needs. Responsibilities also include coordinating site evaluation; new construction and remodeling between educational staff, architects, engineers and contractors; designing many Capital Reserve projects; 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.



**Food Service - 741**Department Head: Nancy Paluh

Description: The Food Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and Federal Snack Program. The Food Service Fund is separate from the General Operating Fund and operates on a revenues obtained from selling meals, Federal reimbursement dollars, and commodities from the Department of Social Services. Expenses are labor and benefits for 175 food service employees, food and non-food items, commodity handling and processing fees, equipment, maintenance labor and materials, and professional development.

Indicators of Demand: The Food Service Program serves approximately 14,250 meals daily, including 8,000 regular lunches, 5,500 a la carte meals, and 750 breakfasts per day in 22 prep kitchens serving 47 schools, 4 Head Starts, and 1 catered site. The program is self-supporting and primarily dependent on food service revenue from 172 serving days.

**Transportation - 796**Department Head: Robert Young

Description: Provides district-wide transportation services, including elementary, middle, high school, special education, sports, activity and educational field trip busing. The department implemented tiered transportation in 1995-96. The Transportation Department repairs and maintains a fleet of over 200 buses and performs maintenance on all district vehicles.



<u>Indicators of Demand:</u>	2000-01	2001-02	2002-03	2003-04	2004-05
Students Eligible for Transportation:	10,237	10,142	10,984	11,170	11,432
Trips and Other Activities:	3,200	5,144	5,174	5,500	5,750
Sites Served:	55	55	55	58	58

**Division of Information Technology:****Information Technology - 689**Department Head: David Williamson

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

Major areas of support and facilities include:

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

**Telecommunications - 793**Department Head: David Williamson

Description: Provides support for all District telecommunications service, including telephone and data communication lines, telephone installation, changes, and maintenance repair.

## Budget Decisions are Shaped by Strategic Priorities and Financial Constraints

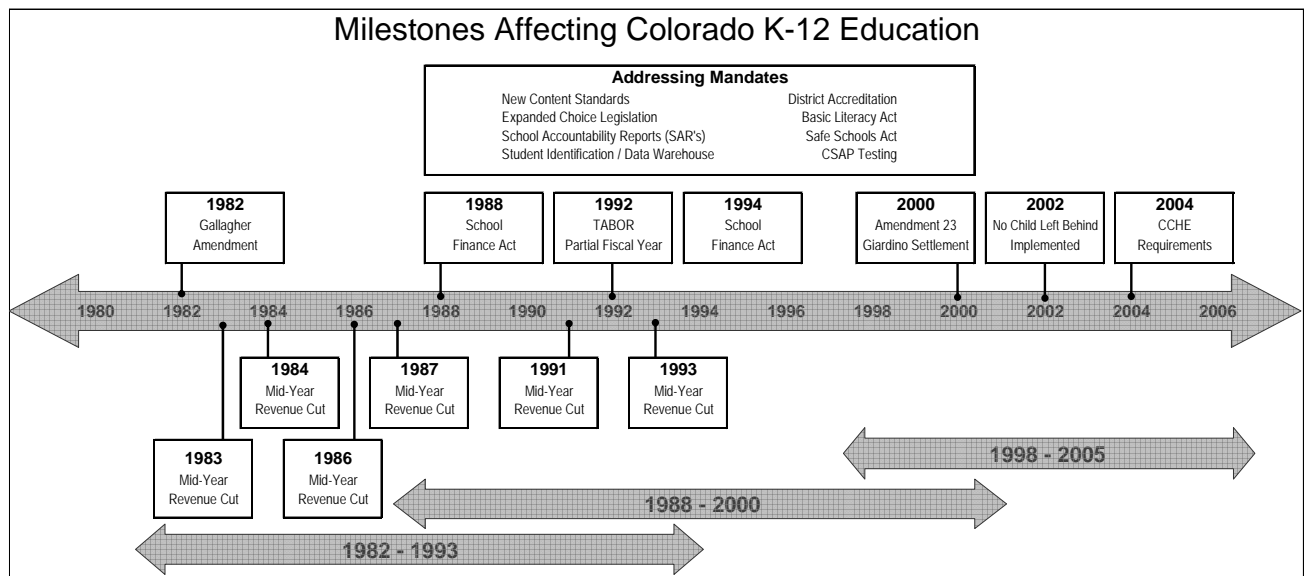
A school district budget is a dynamic entity, structured to achieve the goals of the district within the environment of current economic conditions and political will. The Boulder Valley Board of Education is guided by the District's strategic priorities in creating the annual budget. It evolves year to year to address current conditions.

Each year our community is invited to play a role in developing the budget. The BVSD continually strives to help our community understand the complexities of our district budget by publishing several documents to explain the budget including this "Revised Adopted Budget" document. Because it can be difficult to see long term trends, the purpose of this chapter is to give a historical perspective on how public education in Colorado, and specifically Boulder, arrived at it's current state. We take a look at the last 25 years of school finance in Colorado, the legislative, economic and demographic changes and advances in technology that shaped how our schools are financed.

Given the constraints of available resources, the BVSD reexamines priorities each year and uses the budget development process to allocate funding to maximize student achievement. By examining the District's response to conditions over time, we can see how goals have been developed to face the challenges, utilize advances in technology, enhance the advantages of the BVSD's economies of scale, and modify programming to maximize student achievement. Finally, we also illustrate how budget decisions are shaped by our strategic priorities.

## A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 25 years. It is useful to review the remainder of this chapter in the context of these environmental factors that have affected the district.



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

- 1982 – 1993
- 1988 – 2000
- 1998 – 2005

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

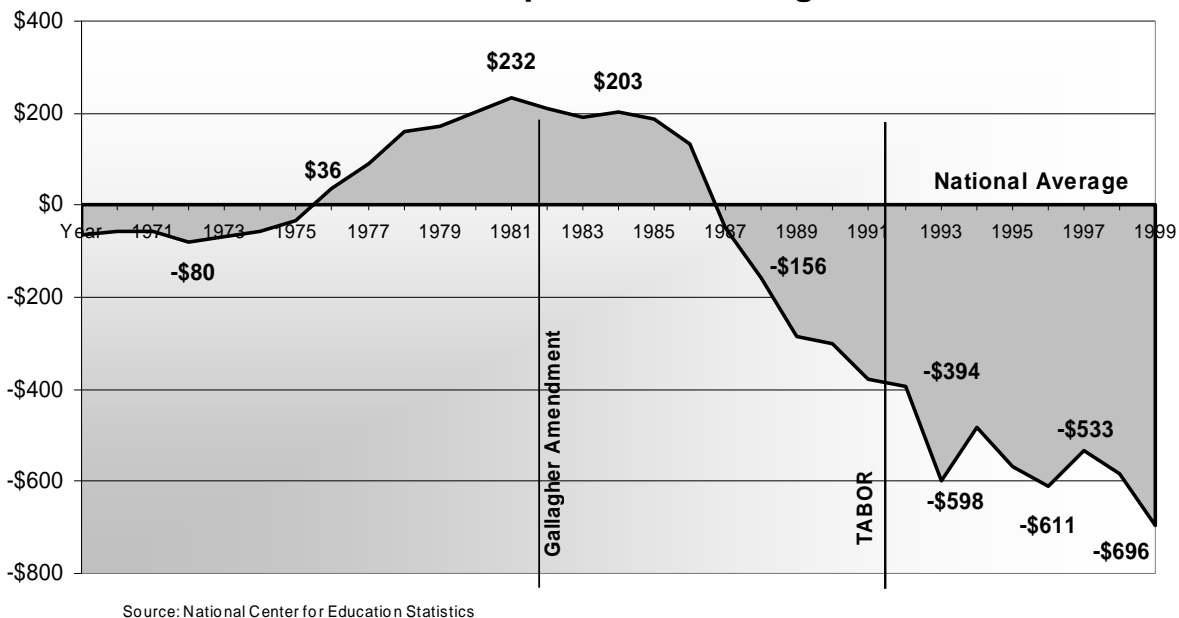
**1982 – 1993:**

In 1982 the Gallagher Amendment was passed which fixed the percentage split for property taxes at 45% for residential property and 55% 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 BVSD budgeted for the rescissions in advance.

Colorado's per pupil funding went from its peak in 1981 being \$232 above the national average and ranking 16<sup>th</sup> in the U.S., down to \$598 below the national average in 1993.

### How Colorado Compares to the National Average in Per-Pupil K-12 Funding

**1988 – 2000:**

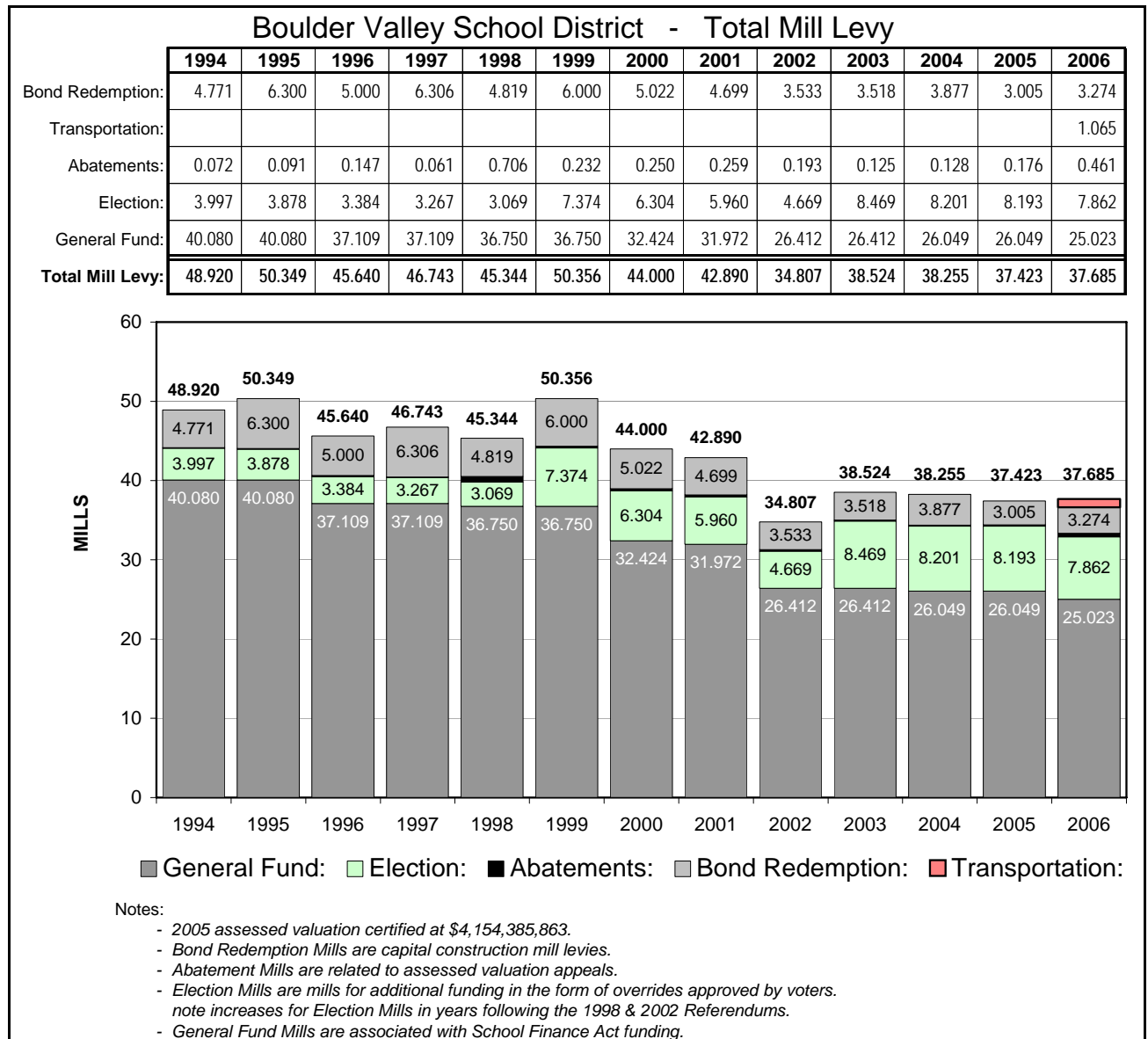
This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state level which dictate the environment that school districts must operate in today.

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 such as rural districts vs. urban districts or large districts vs. small districts. At the time, the Colorado Department of Education (CDE) provided 40% of the funding to districts across Colorado, and districts provided 60% of the funding. Today CDE funding plays a much larger role by providing 63% of the funding and districts provide 37%.

In 1992 the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set-aside three 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.

## 1988 – 2000:

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 BVSD receives a majority of its tax collections in the spring, the District has had to borrow funding 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.



The Colorado School Finance Act was revised again in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the school district. This 1994 School Finance Act set the standard Mill Levy at 40 Mills for all districts. In some areas of Colorado, property values (Assessed Valuation) have increased dramatically since 1994, thus decreasing the mills. In Boulder Valley, the General Fund Mills have dropped to 25.023 in 2006.

While increased assessed valuation has decreased mills over time, the 1998 & 2002 overrides have increased the mills through voter approved elections. The 2006 mill levy increase is due to the voter approved Transportation mill levy.



## 1988 – 2000:

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

- Increased federal regulations include: 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
- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing
- 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 – 2005:

From 1998 to 2005, the Boulder Valley School District is marked by several voter passed overrides and new laws to comply with:

- The rate at which per pupil funding in Colorado was falling behind national averages begins to slow in 1998. In addition, Boulder Valley voters passed several tax overrides, tying the funds to specific program needs:
  - 1998 Referendum (\$10,600,000)
  - 2002 Referendum (\$15,000,000)
  - 2005 Referendum 3A Transportation Mill Levy (\$4,336,170)
- 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% 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 when Colorado was only \$156 below the national average.
- In 2002, the federal No Child Left Behind Act was implemented along with new regulations.
- In 2004 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 directly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.



## Per Pupil Expenditures:

The charts below describe the BVSD's Per Pupil Expenditures since 1988. By measuring the costs rather than the School Finance Act "per pupil revenue", we get a truer picture because these are actual expenses which utilize revenue from PPR, election overrides, categorical state reimbursements, grant funding and year to year carryovers.

On an inflation-adjusted basis, the Boulder Valley School District still spends less per student than 1988 levels. The objective of adding the extra one percent in Amendment 23's increase of "inflation plus one percent" was to bring districts in Colorado back to 1988 funding levels after ten years of the extra percent. (Note on page 40, that in 1988 Colorado was \$156 below the national average in school funding)

Boulder Valley may reach 1988 levels before 10 years of Amendment 23 due to the 1991, 1998, 2002 and 2005 overrides. Without these revenues, per pupil expenses in 2005-06 would be \$4,618 per student or \$838 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley students and allow the District to offer programming that may otherwise not be available without them.

**BOULDER VALLEY SCHOOL DISTRICT - BUDGETED COST PER FUNDED PUPIL**

BUDGET YEAR	88-89 CY89	89-90 CY90	90-91 CY91	92 TFY92**	92-93 FY93	93-94 FY94	94-95 FY95	95-96 FY96	96-97 FY97	97-98 FY98	98-99 FY99	99-00 FY00	00-01 FY01	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06
Budgeted Funded Pupil Count	19,997	20,112	20,560	21,582	21,591	22,521	24,185	24,202	24,597	25,136	25,649	26,111	26,279	26,774	26,716	26,396	26,712	26,799
* Operating Expenditures (in Thousands)	113,039	118,043	117,664	118,593	120,790	128,311	131,038	134,115	143,448	143,801	153,598	173,873	181,878	194,994	213,578	223,609	233,336	240,886
* Cost Per Funded Pupil	\$5,653	\$5,869	\$5,723	\$5,495	\$5,594	\$5,697	\$5,418	\$5,541	\$5,832	\$5,721	\$5,988	\$6,659	\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989
CPI-U Denver-Boulder Area	114.85	118.00	123.65	127.70	133.10	138.50	145.25	150.50	155.65	159.80	164.20	169.80	177.90	183.20	186.45	186.10	188.30	189.20
Index (Base/CPI-U)	1.00	0.97	0.93	0.90	0.86	0.83	0.79	0.76	0.74	0.72	0.70	0.68	0.65	0.63	0.62	0.62	0.61	0.61
Adjusted Cost	5,653	5,713	5,316	4,942	4,827	4,724	4,284	4,229	4,303	4,112	4,189	4,504	4,468	4,566	4,924	5,228	5,328	5,456

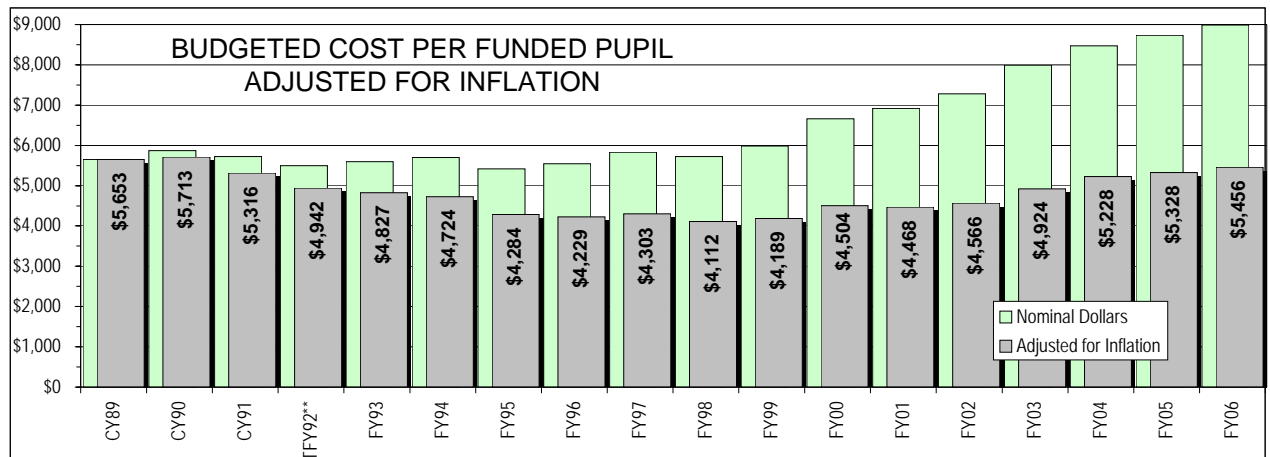
\* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

\*\* CY = Calendar Year, TFY = Transitional Fiscal Year, FY = Fiscal Year.

Operating Expenses are based on the CDE-18 Report.

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.



**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, Food Service Fund, Other Enterprise Funds, Internal Service Funds, and (in FY98 and beyond) the Charter School Fund.

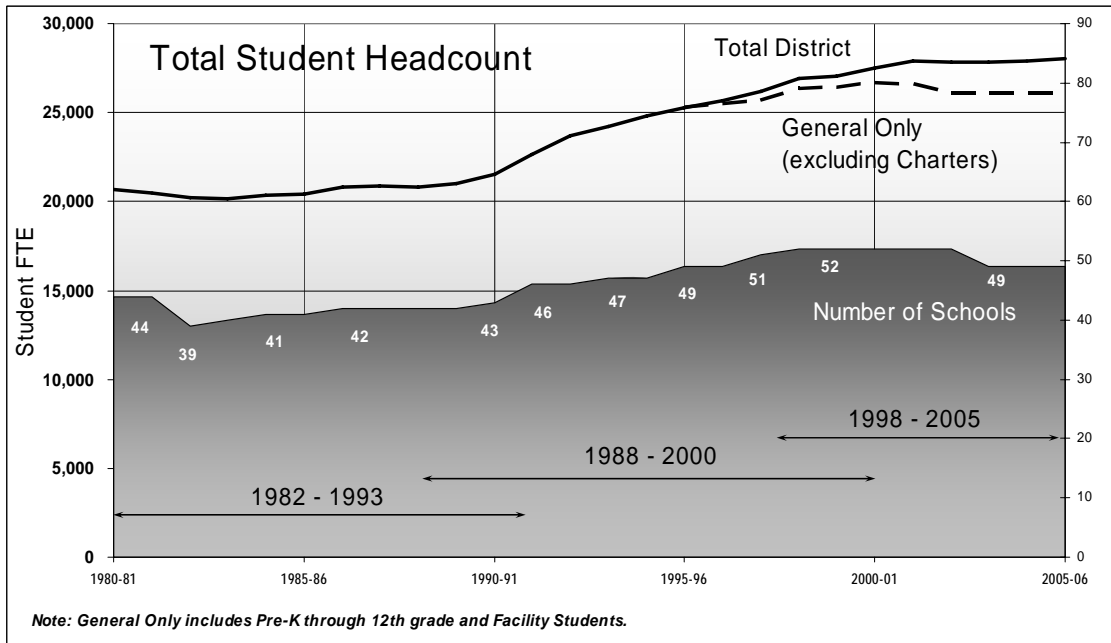
**Sources:** Student and dollar data from Revised Adopted Budget Documents for each year listed.

CPI data from U.S. Department of Labor - <http://www.bls.gov/cpi/>



## Enrollment:

Student Enrollment has been steadily increasing since 1990 and the Boulder Valley School District has been increasing the number of schools to meet the demand. Average school size has been fairly consistent for over the past two decades.



The 1982 -1993 period experienced relatively flat enrollment.

During the years between 1988 and 2000 posted steady enrollment growth increasing 26% between 1988 and 2000 averaging 2% per year through the period. In the middle of this period, in 1994 marked the beginning of “schools of choice” which includes both focus schools and charter schools. In 1996, the first two charter schools in Boulder Valley opened.

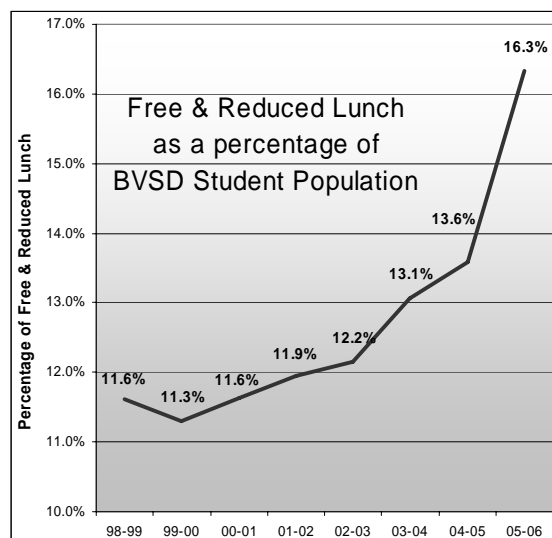
From 1998 - 2005, we see total District enrollment flatten out and excluding charter students, the non-charter students have decreased slightly. In 2003 the District decreased the total number of schools for the first time in decades.

## Student Demographics:

Although enrollment has been increasing, the demographics of the population have been changing. Recently, the most notable change is the dramatic rise in students eligible for free and reduced lunch.

Contributing factors to BVSD's increase in 2005-06 can be explained by centralized family applications, and networking information from the Department of Social Services. This demographic change impacts many programs directly such as the Food Services or Athletics, and indirectly in our educational programming.

A more dramatic trend is seen across the State of Colorado where the number remained around 3% for several years before 2002-03. Between 2002-03 and 2003-04, it rose to 11%, and it is now over 25%.





## Technology and Productivity:

From 1982 to 1993, personal computers had limited availability and towards the end of this period saw only minimal use for word processing. Most documentation was on paper using electric typewriters. Student testing on CTBS or Terra Nova had limited uses district wide.

One major distinguishing characteristic marking the beginning of the 1988-2000 period is the growing use of computers both administratively and in the classroom. Technology usage at the Education Center expanded considerably for accounting and payroll functions in 1988. There was no useful database of student information before 1991 which also marks the year widespread use of the Internet began.

Technology has provided staggering productivity gains for the Education Center. Central administrative positions funded out of the District's General Operating Fund are actually less today than they were in 1988. During the 1998-2005 period, the District grew from 42 schools and 20,860 FTE Students to 52 Schools and 26,312 FTE students. Education Center staff not only absorbed the increased work load through productivity gains, but also met all additional responsibilities from new federal and state requirements.

In the early 1990's, the BVSD had a site-based, decentralized curriculum model. Beginning in 1996, many of the programs within the curriculum department began to take advantage of computer technology. Centralizing these functions also became more cost effective because of the District's economies of scale.

With the Data Warehouse and Infinite Campus, the District can disaggregate a wide array of student data for strategic planning. The District can now focus resources more effectively and track results for continuous improvement.

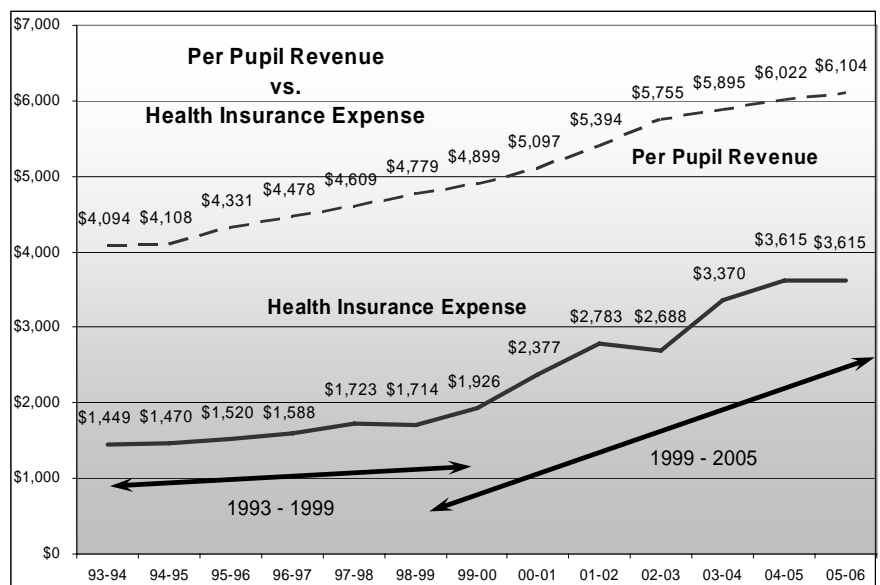
Implementation of the new Lawson Enterprise System, with its real-time and on-line capabilities, allows school principals and department directors to manage their funds more effectively.

## Employee Salaries and Benefits:

Ninety Percent of the District's General Operating Fund budget is spent on salaries and benefits.

In the 1990's health care costs were relatively stable, increasing at a rate below Per Pupil revenue.

The past few years are marked by a distinct increase in the rate health care costs are increasing. Since 1998, health care costs have increased 111% averaging 9.2% per year on an annualized basis while Per Pupil revenue has only increased 28% (2.3% per year) over the same time frame.



Coverage benefits within the employee health plans have been reduced in order to minimize the cost increases.

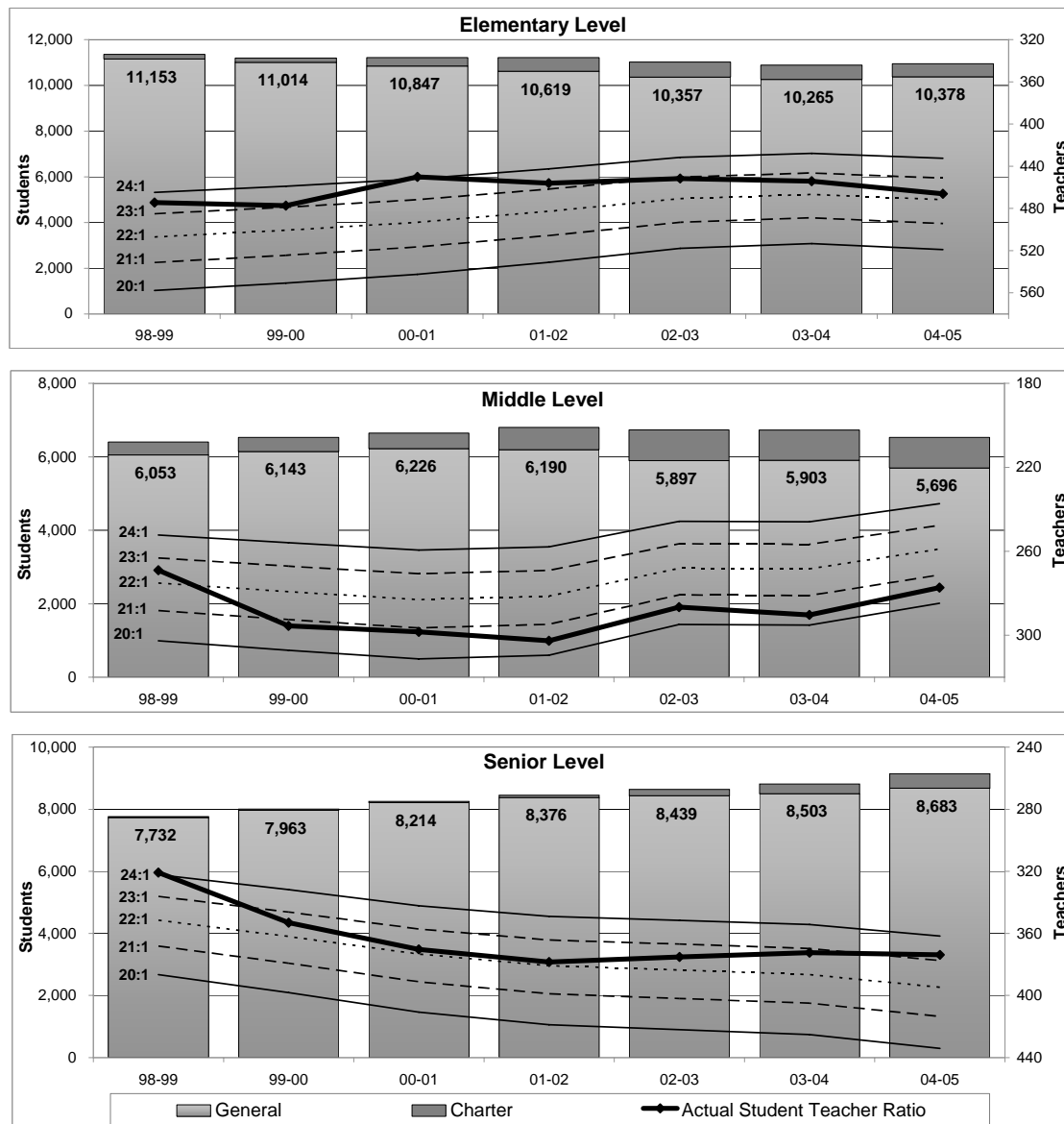


## Student Teacher Ratios:

Student Teacher Ratios remain a primary measurement of the District's funding at the classroom level. While productivity gains through technology have provided the District with many benefits, little can change the age-old relationship between teachers and their students. Because nearly 90% of the General Operating Fund budget is made up of salary and benefit expenses, 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 staffing formulas described in the Staffing Summaries chapter (pages 129-138). 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. The Amendment 23 Statement at the end of this chapter details these efforts.

Student Enrollment vs. Student/Teacher Ratio - Historical Charts



## Stretching your BVSD Dollar - Historical Review:

To examine program changes over time, a multi-year comparison of the 'Dollar Bill' report is useful. (see page 97)

Historical Revised Adopted Budgets by Category and Group \*

	1998-99		1999-00		2000-01		2001-02		2002-03		2003-04		2004-05		2005-06	
<b>Instruction</b>	73,560,180	55.3%	82,335,747	53.9%	83,535,564	53.4%	86,029,456	52.2%	88,841,097	52.1%	93,187,504	52.2%	97,419,457	52.2%	98,171,645	53.8%
Regular Education	70,980,633	53.3%	78,883,514	51.6%	80,109,239	51.2%	81,951,286	49.7%	84,551,505	49.6%	88,636,709	49.7%	92,774,466	49.7%	93,097,379	51.0%
Vocational Education	1,454,539	1.1%	1,894,469	1.2%	1,909,061	1.2%	2,336,844	1.4%	2,425,478	1.4%	2,431,716	1.4%	2,493,388	1.3%	2,555,960	1.4%
Co-Curricular Education & Athletics	736,509	0.6%	742,841	0.5%	806,078	0.5%	886,296	0.5%	980,072	0.6%	1,203,260	0.7%	1,219,528	0.7%	1,340,942	0.7%
Talented & Gifted Education	388,499	0.3%	814,923	0.5%	711,186	0.5%	855,030	0.5%	884,042	0.5%	915,819	0.5%	932,075	0.5%	1,177,364	0.6%
<b>Special Instruction</b>	18,511,938	13.9%	21,021,960	13.8%	22,743,082	14.5%	24,381,470	14.8%	25,125,255	14.7%	27,755,157	15.6%	29,591,974	15.9%	30,048,463	16.5%
Special Education	15,959,861	12.0%	17,960,787	11.8%	19,230,535	12.3%	20,450,545	12.4%	21,048,297	12.3%	23,460,923	13.1%	25,014,239	13.4%	25,214,666	13.8%
Literacy & Language	2,550,344	1.9%	3,059,440	2.0%	3,510,816	2.2%	3,929,194	2.4%	4,076,958	2.4%	4,294,234	2.4%	4,577,735	2.5%	4,833,797	2.6%
Support Services	1,733	0.0%	1,733	0.0%	1,731	0.0%	1,731	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
<b>Instructional Support</b>	6,868,546	5.2%	10,601,574	6.9%	10,643,236	6.8%	11,539,278	7.0%	11,609,365	6.8%	11,841,251	6.6%	12,666,748	6.8%	12,495,313	6.8%
Student Services	2,939,100	2.2%	3,829,644	2.5%	4,028,376	2.6%	4,336,554	2.6%	4,523,213	2.7%	4,788,821	2.7%	4,998,338	2.7%	5,047,533	2.8%
Instructional Staff Support	3,929,446	3.0%	6,771,930	4.4%	6,614,860	4.2%	7,202,724	4.4%	7,086,152	4.2%	7,052,430	4.0%	7,668,410	4.1%	7,447,780	4.1%
<b>School Administration &amp; Operations</b>	25,712,985	19.3%	29,914,041	19.6%	30,146,487	19.3%	31,842,477	19.3%	33,368,992	19.6%	34,716,934	19.5%	36,157,455	19.4%	30,325,363	16.6%
School Administration	10,111,163	7.6%	11,243,564	7.4%	11,503,158	7.4%	12,101,021	7.3%	12,933,951	7.6%	13,524,629	7.6%	14,050,874	7.5%	14,464,963	7.9%
Operations & Maintenance	11,655,002	8.8%	13,958,754	9.1%	13,595,226	8.7%	14,468,084	8.8%	14,835,232	8.7%	14,774,004	8.3%	15,452,033	8.3%	15,860,400	8.7%
Student Transportation	3,946,820	3.0%	4,711,723	3.1%	5,048,103	3.2%	5,273,372	3.2%	5,599,809	3.3%	6,418,301	3.6%	6,654,548	3.6%	-	0.0%
<b>District Wide Services and Community Obligations</b>	8,395,129	6.3%	8,937,150	5.8%	9,271,410	5.9%	11,114,833	6.7%	11,630,614	6.8%	10,926,680	6.1%	10,685,151	5.7%	11,384,541	6.2%
General Administration	1,807,025	1.4%	1,822,354	1.2%	1,893,941	1.2%	2,322,541	1.4%	2,417,024	1.4%	2,360,166	1.3%	2,459,675	1.3%	2,886,368	1.6%
Business Services	1,595,912	1.2%	1,765,738	1.2%	1,958,357	1.3%	1,878,979	1.1%	1,983,946	1.2%	1,971,010	1.1%	1,922,971	1.0%	2,199,977	1.2%
Central Services	3,630,544	2.7%	4,023,947	2.6%	4,090,379	2.6%	5,563,930	3.4%	5,864,061	3.4%	5,176,704	2.9%	5,258,068	2.8%	5,254,721	2.9%
Other Support Services	43,674	0.0%	(238)	0.0%	-	0.0%	17,515	0.0%	-	0.0%	50,000	0.0%	-	0.0%	-	0.0%
Enterprise Operations (Print Shop)	5,560	0.0%	8,257	0.0%	4,941	0.0%	19,718	0.0%	67,197	0.0%	82,898	0.0%	88,098	0.0%	96,560	0.1%
Community Services	22,500	0.0%	22,500	0.0%	22,500	0.0%	22,500	0.0%	13,500	0.0%	-	0.0%	-	0.0%	-	0.0%
Adult Basic Education	33,611	0.0%	37,434	0.0%	32,077	0.0%	31,877	0.0%	32,388	0.0%	33,404	0.0%	9,424	0.0%	-	0.0%
Debt Services (Payments on Debt)	1,256,303	0.9%	1,257,158	0.8%	1,269,215	0.8%	1,257,773	0.8%	1,252,498	0.7%	1,252,498	0.7%	946,915	0.5%	946,915	0.5%
<b>Totals:</b>	<b>133,048,778</b>		<b>152,810,472</b>		<b>156,339,779</b>		<b>164,907,514</b>		<b>170,575,323</b>		<b>178,427,526</b>		<b>186,520,785</b>		<b>182,425,325</b>	

Note: \* All figures are based on Revised Adopted Budgets for each year and are not actual expenses.

Some notable observations from this report are:

- Increases from 1998-99 to 1999-00 in Talented and Gifted Education, and Instructional Support are comprised primarily of programming from the 1998 Referendum.
- Increases in Central Services during 2001-02 and 2002-03 are increases in Information Technology which was funded by the 2002 Referendum.
- School Administration and Operations expenditures remain remarkably flat as a percentage of the total General Fund budget until Student Transportation is removed from the General Operating Fund in 2005-06. This is from the Transportation Mill Levy which was passed in 2005.
- Special Instruction increases steadily throughout the eight year period in both dollar amount and percentage of the General Operating Fund budget.
- As a percentage of the total General Operating Fund budget, Instruction costs decrease slightly.
- The cost of Debt Services is reduced in 2004-05 as a result of refinancing the District's Certificates of Participation.

## Making Choices in the BVSD Budget - Historical Review:

The following is a three year detailed history of specific programs (see page 98):

### CATEGORY

GROUP PROGRAM	03-04 BUDGET	04-05 BUDGET	05-06 * BUDGET
<b>INSTRUCTION:</b>			
<b>REGULAR EDUCATION</b>	<b>\$ 88,636,709</b>	<b>\$ 92,774,466</b>	<b>\$ 93,097,379</b>
GENERAL INSTRUCTION - ALL LEVELS	76,005,185	79,318,573	79,155,598
ELEMENTARY SPECIALISTS (Art, Music, PE)	5,549,954	5,793,931	5,904,932
ELEMENTARY LITERACY	2,115,068	2,136,451	2,166,137
INSTRUMENTAL MUSIC	1,796,524	1,899,466	1,982,196
DROPOUT PREVENTION	693,290	730,452	778,580
MIDDLE LEVEL LITERACY / SECONDARY LITERACY	355,917	672,652	821,909
STRUGGLING READERS	281,879	568,952	281,879
K-3 LITERACY	335,317	287,210	396,503
CHINOOK	348,606	344,075	365,058
STUDENT ACHIEVEMENT	259,785	354,222	354,222
SUMMER LITERACY ACADEMY	191,946	-	-
COMPUTER REPLACEMENT PROGRAM	148,814	148,814	302,664
CONNECTIONS	175,160	161,099	179,732
INTERNATIONAL BACCALAUREATE	70,736	73,364	142,646
MULTI-CULTURAL	92,424	107,421	108,992
COLORADO LITERACY CORPS	64,390	-	-
HISPANIC STUDY SKILLS	42,853	68,923	71,342
TALENTED AND GIFTED	-	-	-
CULTURAL DIVERSITY	42,800	42,800	42,800
SUMMER SCHOOL	29,888	29,888	-
EXPELLED STUDENT SERVICES	18,200	18,200	24,200
HIGH SCHOOL OPTIONS	17,973	17,973	17,989
<b>VOCATIONAL EDUCATION</b>	<b>\$ 2,431,716</b>	<b>\$ 2,493,388</b>	<b>\$ 2,555,960</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>	<b>\$ 1,203,260</b>	<b>\$ 1,219,528</b>	<b>\$ 1,340,942</b>
<b>TALENTED AND GIFTED EDUCATION</b>	<b>\$ 915,819</b>	<b>\$ 932,075</b>	<b>\$ 1,177,364</b>
<b>TOTAL INSTRUCTION</b>	<b>\$ 93,187,504</b>	<b>\$ 97,419,457</b>	<b>\$ 98,171,645</b>
<b>SPECIAL INSTRUCTION:</b>			
<b>SPECIAL EDUCATION</b>	<b>\$ 23,460,923</b>	<b>\$ 25,014,239</b>	<b>\$ 25,214,666</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>	<b>\$ 4,294,234</b>	<b>\$ 4,577,735</b>	<b>\$ 4,833,797</b>
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>\$ 27,755,157</b>	<b>\$ 29,591,974</b>	<b>\$ 30,048,463</b>
<b>INSTRUCTIONAL SUPPORT:</b>			
<b>STUDENT SERVICES</b>	<b>\$ 4,788,821</b>	<b>\$ 4,998,338</b>	<b>\$ 5,047,533</b>
COUNSELING SERVICES	2,871,118	2,985,117	3,040,196
NURSING AND HEALTH SERVICES	1,213,433	1,332,407	1,313,104
DROPOUT PREVENTION	204,961	210,374	208,754
FAMILY RESOURCE SCHOOLS	148,215	148,215	148,215
TRANSLATION SERVICES	92,203	94,970	98,889
SOCIAL WORK SERVICES	56,013	57,031	55,185
FAMILY ADVOCATE PROGRAM	52,536	56,948	64,872
OTHER STUDENT SERVICES (i.e. Student Accounting; Placement Ser	150,342	113,276	118,318
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 7,052,430</b>	<b>\$ 7,668,410</b>	<b>\$ 7,447,780</b>
LIBRARY SUPPORT SERVICES	3,089,125	3,119,103	3,124,391
TECHNOLOGY SPECIALISTS	476,422	1,124,855	774,218
K-3 LITERACY	921,156	911,170	884,931
ADMIN AND EVALUATION OF LEARNING SERVICES	585,551	595,303	607,584
COMPUTER REPLACEMENT PROGRAM	402,507	403,678	407,313
CULTURAL DIVERSITY	295,951	295,826	300,658
CURRICULUM DEVELOPMENT COUNCIL	211,013	209,521	265,299
MEDIA SUPPORT SERVICES	240,544	252,999	219,136
STAFF DEVELOPMENT	208,624	208,699	435,597
MIDDLE LEVEL LITERACY	136,653	132,580	157,150
INDUCTION	140,463	142,331	146,741
SCHOOL TRANSITIONS	87,725	-	-
INTERNET SUPPORT SERVICES	70,285	71,195	83,448
OTHER INSTRUCTIONAL STAFF SUPPORT	186,411	201,150	41,314
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 11,841,251</b>	<b>\$ 12,666,748</b>	<b>\$ 12,495,313</b>

**CATEGORY**

GROUP PROGRAM	03-04 BUDGET	04-05 BUDGET	05-06 * BUDGET
<b>SCHOOL ADMINISTRATION AND OPERATIONS:</b>			
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 13,524,629</b>	<b>\$ 14,050,874</b>	<b>\$ 14,464,963</b>
PRINCIPAL'S OFFICE	13,056,996	13,645,891	14,135,859
COMPUTER REPLACEMENT PROGRAM	112,000	101,654	112,000
SCHOOL ADMINISTRATION SERVICES	177,484	112,000	64,173
SCHOOL LEVEL SUPPORT	94,672	94,672	94,740
OPEN ENROLLMENT	64,856	78,036	39,565
OTHER SCHOOL ADMIN (i.e. Chinook; High School Options)	18,621	18,621	18,626
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 14,774,004</b>	<b>\$ 15,452,033</b>	<b>\$ 15,860,400</b>
MAINTENANCE & OPERATIONS	13,629,373	14,449,656	15,002,011
ENVIRONMENTAL SERVICES	688,242	559,048	404,990
ADMIN OF MAINTENANCE AND OPERATIONS	429,597	435,183	446,249
SCHOOL TRANSITIONS	17,378	-	-
OTHER MAINTENANCE SERVICES (i.e. Zone Maintenance; Relamping)	9,414	8,146	7,150
<b>STUDENT TRANSPORTATION</b>	<b>\$ 6,418,301</b>	<b>\$ 6,654,548</b>	<b>\$ -</b>
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 34,716,934</b>	<b>\$ 36,157,455</b>	<b>\$ 30,325,363</b>
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS:</b>			
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,360,166</b>	<b>\$ 2,459,675</b>	<b>\$ 2,886,368</b>
SUPERINTENDENT	538,259	563,013	943,291
TAX COLLECTION FEES	417,000	438,500	417,000
SECONDARY EDUCATION SUPPORT	350,990	362,958	267,807
LEGAL SERVICES	265,699	267,814	272,340
ELEMENTARY EDUCATION SUPPORT	227,945	218,793	305,463
ADMIN OF GENERAL SUPPORT SERVICES	174,490	217,510	220,808
STAFF NEGOTIATIONS SERVICES	130,044	133,462	140,572
GRANT PROCUREMENT	74,275	75,121	74,949
ELECTION SERVICES	61,750	61,750	69,750
OTHER GENERAL ADMINISTRATION (i.e. Audit; Board of Education)	119,714	120,754	174,388
<b>BUSINESS SERVICES</b>	<b>\$ 1,971,010</b>	<b>\$ 1,922,971</b>	<b>\$ 2,199,977</b>
<b>CENTRAL SERVICES</b>	<b>\$ 5,176,704</b>	<b>\$ 5,258,068</b>	<b>\$ 5,254,721</b>
INFORMATION SYSTEMS SERVICES (Information Technology)	2,463,498	2,449,577	2,376,623
HUMAN RESOURCES	979,234	1,034,191	1,040,115
TELECOMMUNICATIONS	674,384	675,243	678,512
COMMUNICATION SERVICES	256,179	319,691	331,939
RESEARCH AND EVALUATION SERVICES	276,227	293,803	315,045
PLANNING SERVICES	220,645	223,151	244,734
INSURANCE MANAGEMENT SERVICES	127,524	127,527	127,531
COMPUTER REPLACEMENT PROGRAM	63,524	63,524	63,543
SCHOOL TRANSITIONS	43,529	-	-
SUBSTITUTE OFFICE	37,683	38,770	43,197
RECRUITMENT	31,755	30,069	30,960
OTHER CENTRAL SERVICES (i.e. Televising Board Meetings)	2,522	2,522	2,522
<b>OTHER SUPPORT SERVICES</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENTERPRISE OPERATIONS (District Print Shop)</b>	<b>\$ 82,898</b>	<b>\$ 88,098</b>	<b>\$ 96,560</b>
<b>ADULT BASIC EDUCATION</b>	<b>\$ 33,404</b>	<b>\$ 9,424</b>	<b>\$ -</b>
<b>DEBT SERVICES (Payments on Debt)</b>	<b>\$ 1,252,498</b>	<b>\$ 946,915</b>	<b>\$ 946,915</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 10,926,680</b>	<b>\$ 10,685,151</b>	<b>\$ 11,384,541</b>
<b>GRAND TOTAL GENERAL FUND:</b>	<b>\$ 178,427,526</b>	<b>\$ 186,520,785</b>	<b>\$ 182,425,325</b>

## Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 \* The 2005-06 Budget includes the December 13, 2005 Supplemental Budget

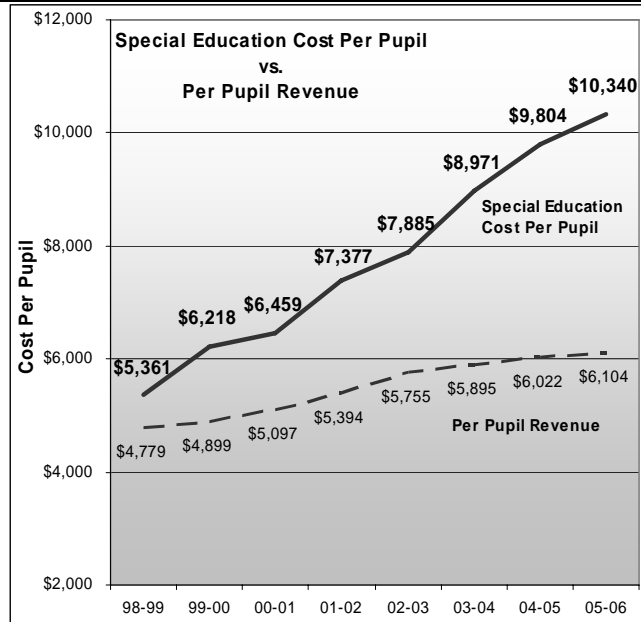
## Special Education Costs:

The number of students in special education has remained flat, yet the per pupil expense has climbed significantly increasing 93% since 1998 or 13% per year on an annual basis.

The difference between Per Pupil Revenue (PPR), and the per pupil expense for Special Education has increased 628% since the 1998-99 fiscal year.

In the last seven years, the District has used its economies of scale to absorb the extra costs associated with this special population of students.

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



## Plan and Assess for Continuous Improvement:

As the BVSD is presented with new budgetary challenges to address, the District is continuously modifying and improving our methods of analyzing data to anticipate future challenges. The District is constantly monitoring business environmental factors such as inflation, tax collection rates, and state legislation, as it examines cost trends for a variety of items.

**Fuel and Energy Costs:** Energy costs remained remarkably stable for over five years until the collapse of Enron sent energy prices soaring. The District expects to spend \$1.7 million dollars on natural gas to meet its heating needs during the 2005-06 fiscal year. Last January the Boulder Valley School District contracted with Pitts Petroleum for \$5.95 per decatherm of natural gas. (A decatherm is equivalent to 1 million BTU's or British Thermal Units.) In August, Pitts Petroleum notified the District that it could no longer fulfill the contract. The District then had to secure an open market price agreement in the \$7.50 per decatherm price range with another vendor. During high use months, the price could exceed \$10 per decatherm. Adding to the rise in energy prices, the cost of fuel for buses will increase by \$238,710 in addition to adjustments made last spring, totaling more than a \$350,000 increase from 2004-05 levels.

**Closing the Achievement Gap:** The data show that BVSD has a comparatively large gap between its Caucasian and Hispanic students' CSAP test scores. The disaggregating of CSAP data allows BVSD administrators to target resources and attention on the students who require the greatest assistance. The trends over time show that these targeted efforts are working and the gap is closing; however the CDE accreditation process for 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."

**Stratification:** Another area of concern is socio-economic and racial stratification between some BVSD schools. In the fall of 2004, the Board of Education appointed a Stratification Task Force to examine this phenomenon within the District. This citizen led group researched District data, policies and educational practices to develop recommendations on how to deal with this concerning trend. The whole Stratification Task Force report, executive summary and recommendations can be found on the BVSD website at [www.bvsd.org](http://www.bvsd.org). Several of the recommendations are under review for implementation in the current and coming fiscal years.



## Strategic Plan Guides District Decision-Making

Nearly a decade ago, the Boulder Valley School District hosted a community-wide discussion about its future. That was the first strategic planning process. Its purpose was to, in a deliberate way, reach agreement and commit to paper the beliefs and priorities that should drive educational decisions in Boulder Valley.

The Board of Education returned to the strategic plan as a vehicle to re-emphasize key priorities in Boulder Valley. The Board wanted to create a roadmap to meet present-day demands for increased performance and accountability.

Drawing largely on the existing plan, the Board focused the priorities into six areas and developed belief statements related to each priority.

Below and detailed on the following pages, you will find the adopted priorities and beliefs of the Boulder Valley School District, which were approved February 11, 1999, and revised to include the sixth priority in 2001. The District published the Report of Progress in March 2000, which includes strategies and indicators for each of the five priorities in the strategic plan.

Each September, the BVSD “Achievement of Board Goals” report is published. The following text lists only a few selections from the report. The full detailed results can be found on the BVSD website at: <http://www.bvsd.org/general/achievegoals.shtml>.

The BVSD “Achievement of Board Goals” Report was updated for 2004-05 and published in November of 2005.

These priorities guide the District’s decision making with regards to the development of the annual budget.

### The BVSD Mission:

*The Boulder Valley School District challenges students to achieve their academic, creative and physical potential in order to become responsible, contributing citizens.*

### The Priorities

1. Maximize Student Learning and Achievement
2. Foster Collaboration and Partnerships
3. Value Diversity and Promote Understanding
4. Provide a High-Quality, Committed Staff
5. Manage Assets Responsibly
6. Plan and Assess for Continuous Improvement

### Definitions:

Many acronyms and terms are used in the Focused Outcomes section for each Priority. Please refer to the glossary in the last chapter of this document for definitions to these terms.

## Priority 1: Maximize Student Learning and Achievement

**Definition:** 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.

### **1a Relationship to 2005-06 Budget:**

Efforts to improve student achievement are supported through the budgets in Learning Services, Planning and Assessment, Elementary and Secondary Instruction, and the schools. The 1998 referendum funding incorporated in this budget is tied to promises to improve student achievement.

### **1b 2004-05 Focused Outcomes:**

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 world. The following accomplishments relate to this priority.

#### New Century Graduate Profile continues to take shape:

Fulfilling the vision of the New Century Graduate continues to be a priority for Boulder Valley. This year, the graduation requirements were revised to address the specific changes recommended by the Ad Hoc Task Force. These changes became part of board policy.

The District also moved forward on evaluating the personal characteristics outlined in the profile. The District will ultimately have the ability to report the percentage of each graduating class that has achieved each of the skills, knowledge and personal characteristics identified in the profile.

#### Class of 2005 Accomplishments:

The Class of 2005 was the third group of Boulder Valley students to graduate under the umbrella of the New Century Vision, which was developed by the community in 2002. These students and their achievements are the culmination of their years in the Boulder Valley schools. This group of New Century Graduates concluded their educational experience in BVSD with an impressive level of achievement:

- The Class of 2005 had more than 1,900 graduates;
- Seniors were awarded more than \$18 million in scholarships;
- The class had 30 National Merit Finalists;
- Students were accepted into more than 400 colleges and universities in 50 states and six foreign countries;
- Students earned 301 technical certificates from Boulder Technical Education Center (TEC) at Arapahoe Ridge.

#### Implementation of Standardized Grading:

To give parents more information about their children's academic progress and align the District's method for reporting student progress with our standards-based curriculum, Boulder Valley has undertaken a multi-year effort to convert to a standards-based report card. In the 2004-05 school year, 14 schools fully implemented the new reporting system. All elementary schools will use the card in 2005-06. Additional middle schools and some high school departments will begin participation in 2005-06 with the goal of district-wide conversion within four years. The District's grading policy was revised to reflect these changes as well as the elementary report card changes.

#### Standardized tests show consistent achievement:

The results for the latest round of Colorado Student Assessment Program (CSAP) tests show the Boulder Valley Schools continue to perform well above the state average in all subjects and at all grade levels tested.

Scores were up substantially in writing and math, a showing that has increased BVSD students' combined proficient and advanced performance by 2 to 3 percentage points.

Of particular interest to District leaders was student performance in math which was identified as a priority last year and the previous year. Gains in math were statistically significant at 5<sup>th</sup>, 6<sup>th</sup>, 8<sup>th</sup> and 9<sup>th</sup> grades. In this subject, as well as in reading and writing, BVSD has reduced achievement gaps between Hispanic and Caucasian students. The percentage of Hispanic students who fall into the lowest test score categories on the CSAP, unsatisfactory and not tested, decreased. Boulder Valley students made statistically significant gains in writing at the 3<sup>rd</sup>, 6<sup>th</sup>, and 8<sup>th</sup> grade levels. Reading scores increased slightly overall.

Five-year District goals were set based on spring 2002 CSAP results. These District goals called for increasing performance overall and closing the achievement gaps by specifically increasing the performance of Hispanic students whose home language is English. Overall five-year goals have already been met in three years for writing (in English), Lectura and Escritura (in Spanish). Writing goals have also been met for Hispanic students whose home language is English.

In addition, annual goals were set to monitor progress toward the five-year targets, and for Hispanic students and students with special needs. Progress was made in nearly every area, and annual goals were achieved in all but one of the areas in which five-year goals had been set.

CSAP Goals Accomplished *						
	Math	Reading	Writing	Science	Lectura	Escritura
<b>Overall:</b>	+	+	+	-	+	+
<b>Hispanic: (home language English)</b>	+	+	+			
<b>Hispanic:</b>	-	-	+	-		
<b>Special Education:</b>	+	-	-			

\* The "+" symbol represents the areas in which annual goals were met based on spring 2005 results, whereas the "-" represents those that were not met.

### Other Achievement Highlights

- Annual surveys continue to show a high level (more than 90 percent) of parent satisfaction with District expectations for students, a curriculum that provides a solid foundation for students' futures, school safety and students' attitudes about school.
- The K-8 math curriculum was implemented.
- Materials were reviewed for K-5 mathematics and recommendations were approved by the Board of Education in the spring.
- A document clarifying essential learnings for elementary science students was created, along with a document aligning the current BVSD elementary science curriculum with the state CSAP frameworks in order to identify coverage and gaps in the curriculum.

### 1c Customer Satisfaction:

- 93% of parents surveyed agreed or strongly agreed that BVSD schools set high and realistic expectations for students, and 94% feel that BVSD classes provide a solid foundation for their students' future, up from last year.
- 95% of parents surveyed agreed or strongly agreed that BVSD students feel safe at school, up from 94% last year and 93% feel that the schools have clear rules for student behavior.
- 92% of parents, up from last year, and 95% of staff surveyed agreed or strongly agreed that students have a positive attitude about school.
- 85% of parents, up from last year, and 92% of staff surveyed agreed or strongly agreed that students are learning above the expected levels, consistent with results from last year.



## Priority 2: Foster Collaboration and Partnerships

**Definition:** 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.

### **2a Relationship to 2005-06 Budget:**

Efforts to support collaboration and partnerships are supported through the budgets in Communications, Superintendent, the Division of School Leadership, and the schools.

### **2b 2004-05 Focused Outcomes:**

The District and our schools, the home and the community, collaborate to meet the educational and social needs of students and their families, recognizing the importance of quality education for all students to the well-being of our neighborhood, our economy, and the quality of life. The following are highlights of our accomplishments toward this priority:

- Annual surveys indicate a high level of parent satisfaction with relations between home and school. At least 90 percent of parents say they feel welcome at school, teachers are available to discuss student progress, principals are available when needed, and teacher conferences involve parents in their child's education.
- Parent-teacher conferences were well-attended throughout the District. Parent attendance averaged 81 percent in the fall and 74 percent in the spring.
- Parent and community volunteers donated more than 251,000 hours to their schools, the equivalent of 181 additional employees.
- Donations from individuals, businesses and organizations reached \$1.5 million over the school year.
- The District enjoyed at least 70 different partnerships with the University of Colorado and other institutions, local governments and businesses.
- Impact on Education provided teachers and students with more than \$450,000 in scholarships and grants, a 28 percent increase over the previous year. This amount does not include the multiple impacts of each dollar on students and the leveraged impact of specific foundation-business partnerships.
- The District continued to enjoy congenial relationships with local municipalities. The Board of Education met with the Boulder City Council twice during the school year and once each with the cities of Broomfield, Lafayette and Erie to discuss demographics and housing trends, land use, growth and other issues.
- Boulder Valley values the work of its many subcommittees and continued to build internal relationships through committee work. In particular, the District Accountability Committee (DAC) met with members of the Board of Education in September 2004 to review and clarify DAC roles and responsibilities.
- Boulder Valley leadership successfully worked with the Boulder Valley Education Association (BVEA) representatives during the school year to come to an understanding about the District's fiscal constraints and the union's point of view. The groups worked together to build a workable, sustainable agreement, rebuild trust and respect, and cooperatively determined the teachers' pay grades and salary schedule.

**2c Customer Satisfaction:**

- 95% of parents surveyed agreed or strongly agreed that they felt welcome at school and 94% that teachers are available to discuss their child's work or behavior, consistent with last year.
- 94% of parents surveyed agree or strongly agree that administrators are accessible to them when needed, up from last year.
- 93% of parents surveyed agreed or strongly agreed that are encouraged to participate in school activities and that conferences with teachers involve them in their child's education, consistent with last year.
- 92% of parents surveyed agreed or strongly agreed that they receive timely responses to questions and requests from their child's school, up from last year.
- 90% of parents surveyed agreed or strongly agreed that they receive regular reports on their child's progress at school, up from last year.



### Priority 3: Value Diversity and Promote Understanding

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

#### **3a Relationship to 2005-06 Budget:**

Efforts to focus attention and resources toward eliminating racism and developing an appreciation for cultural diversity are supported through the budgets for the schools, Superintendent and Learning Services through the Director of Cultural Diversity. 1998 referendum funding is also directed toward this priority.

#### **3b 2004-05 Focused Outcomes:**

The District ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals. The following are highlights of our accomplishments toward this priority:

- Surveys indicate high levels of satisfaction in BVSD's efforts to value diversity and promote understanding among Hispanic, African-American, Native American and Asian-American families.
  - At least 95 percent of parents surveyed in these four ethnic minority groups believe teachers treat their children with respect and 96 percent believe their children feel welcome at school.
  - At least 96 percent of parents surveyed in all four groups believe that students of different cultural, racial and ethnic backgrounds are treated with respect.
- A Stratification Task Force, composed of representative community members focused upon economic stratification, completed its work. A report was presented to the Board of Education at its June meeting.
- To reverse enrollment trends, and attract and retain east Boulder County families, new programmatic options were developed for each of the Lafayette elementary schools. These options were based upon survey data compiled by the District. Ryan (Math & Science), Sanchez (Primary Years Program, Full Day Kindergarten and public-supported preschool), and Lafayette Elementary (Talented & Gifted) options were adopted by the Board.
- Consistent with the BOE resolution, new enrollment preferences for Community Montessori were implemented in the fall of 2004 with District resources committed to the tuition-based preschool. As a result, Community Montessori achieved its goal to recruit and enroll twenty percent of its lower elementary-grade students qualifying for the free and reduced lunch program in 2005-06.
- The District Leadership Team focused its professional development efforts on the topic of culturally proficient leadership. Starting in August 2004, and meeting monthly thereafter, DLT explored concepts of racism, equity, leadership and their impact upon student achievement.
- The annual student survey, given to students in grades 3 through 12, indicates improvements are being made in school climate and identifies areas we need to work on as a district. The survey measures student feelings about vulnerability, safety, alienation and connectivity in relationship to school climate. The results are used to create goals for individual school improvement plans.
- In 2002-2003, 213 students, or 8.2 percent out of a total of 2,587 English Language Learner (ELL) students who were categorized as Non-English Proficient (NEP) or Limited English Proficient (LEP) were entered into the redesignated (Year 1) Fully English Proficient (FEP) category.
- In 2003-2004, 141 or 6.7 percent of 2,112 ELL students categorized as NEP or LEP were entered into the redesignated (Year 1) FEP category.
- In 2004-2005, 152 students or 4.2 percent out of a total of 3,580 BVSD ELL students who were categorized as NEP or LEP were entered into the redesignated (Year 1) FEP category.

- Ethnic diversity trends among students have been steady the past three years. Of the total student enrollment, 13 percent are Hispanic, 6 percent are Asian-American, 2 percent are African-American, 1 percent is Native American and 78 percent are Caucasian.
- Slight changes have been seen in other student demographics. Last year, the percentage of students on free or reduced lunches (the state's measure of socioeconomic status) increased from 13 to 14 percent; the percentage of students classified as English language learners (ELL) decreased from 9 percent to 8 percent; and the percentage of students receiving special education services remained unchanged at 11 percent.
- The ethnic diversity of the staff increased: 12.9 percent of the staff were employees of color; 17.7 percent of the administrators; and 9.4 percent of teachers were employees of color.

### **3c Customer Satisfaction:**

- 95% of the parents surveyed either agreed or strongly agreed that teachers treat their students with respect, up from last year. Of this percentage:
  - 96% of the Latino parents surveyed either agreed or strongly agreed that teachers treat their students with respect, an increase from last year.
  - 96% of the African American parents surveyed either agreed or strongly agreed that teachers treat their students with respect, a slight increase from last year.
  - 93% of the Native American parents surveyed either agreed or strongly agreed that teachers treat their students with respect, a decrease of 5 points from last year.
  - 98% of the Asian parents surveyed either agreed or strongly agreed that teachers treat their students with respect, an increase from last year.
  - 95% of the Caucasian parents surveyed either agreed or strongly agreed that teachers treat their students with respect, an increase from last year.
- 96% of the parents surveyed either agreed or strongly agreed that their children feel welcome at school, the same percentage as last year. Of this percentage:
  - 96% of the Hispanic parents surveyed either agreed or strongly agreed that their children feel welcome at school, a decrease of one point from last year.
  - 96% of the African American parents surveyed either agreed or strongly agreed that their children feel welcome at school, an increase from last year.
  - 98% of the Native American parents surveyed either agreed or strongly agreed that their children feel welcome at school, an increase from last year.
  - 97% of the Asian parents surveyed either agreed or strongly agreed that their children feel welcome at school, an increase from last year.
  - 96% of the white parents surveyed either agreed or strongly agreed that that their children feel welcome at school, consistent with results from last year.
- 96% of the parents surveyed either agreed or strongly agreed that students of different cultural, racial and ethnic backgrounds are treated with respect at school. This question was asked for the first time in 2004. Of this percentage:
  - 93% of the Hispanic parents surveyed either agreed or strongly agreed that their children are treated with respect at school.
  - 86% of the African American parents surveyed either agreed or strongly agreed that their children are treated with respect at school.
  - 78% of the Native American parents surveyed either agreed or strongly agreed that their children are treated with respect at school.
  - 92% of the Asian parents surveyed either agreed or strongly agreed that their children are treated with respect at school.
  - 93% of the white parents surveyed either agreed or strongly agreed that that their children are treated with respect at school.



**Priority 4: Provide a High-Quality, Committed Staff**

**Definition:** 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.

**4a Relationship to 2005-06 Budget:**

Efforts to provide a high-quality, committed staff are supported in the budget of Human Resources, and staff development funds in the departmental and school budgets.

**4b 2004-05 Focused Outcomes:**

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. The following are highlights of accomplishments toward this priority:

- Surveys indicate a high level of parent satisfaction with the quality and commitment of BVSD staff. At least 93 percent of parents feel teachers encourage students to do their best and are committed to maximizing achievement, and 91 percent of parents have a high level of satisfaction with building administrators' commitment to school improvement and effective leadership.
- To explore alternative bargaining styles to improve the tone of contract negotiations, BVSD and BVEA together created a 30-member task force to undergo Relationship by Objectives training. Negotiations were highly successful this year. It is widely believed that the RBO training contributed to that success. The program will continue in 2005-2006.
- Last year, the district employed 1,932 FTE teachers and other licensed professional staff.
- The average teaching experience was 13 years, nearly 60 percent of teachers had been awarded a master's degree or higher, and 2 percent had earned a doctorate.
- The average annual teacher salary was more than \$51,000, ranging from a minimum of \$30,239 to a maximum of \$74,479. In addition, the District contributed 10.15 percent in PERA benefits, 1.45 percent in Medicare benefits, and .19 percent in long term disability benefits on employees' behalf. In addition, the District contributed up to \$4,070 annually for health, dental, and life insurance per employee.
- The District identified nine teachers who did not meet the new No Child Left Behind requirements to be considered "highly qualified." These requirements are related to the educational background of teachers teaching core academic subjects. All teachers considered not highly qualified are assisted with an individual plan to become highly qualified under the new guidelines.
- The District hosted a number of professional development days with in-service trainings for teachers, office professionals, custodians, and administrators.
- The high quality of Boulder Valley's staff is recognized annually with local, state and national awards. In 2004-05, these included the Wright Way Award, an honor that the Colorado Principals' Center annually awards to outstanding practicing principals. District staff members were also awarded the Best Elementary Teacher and Best Principal in Broomfield awards, National Association of Biology Teachers award for Outstanding Biology Teacher and National Board Certification.
- New administrators were assigned to experienced BVSD mentors for monthly process observing and weekly/daily problem-solving. They met three times during the year as a group for structured professional development activities.





**4c Customer Satisfaction:**

- 93% of parents surveyed agreed or strongly agreed that teachers encourage their children to do their best and 91% believe teachers are committed to maximizing student achievement, up one percent from last year.
- 94% of parents surveyed and 94% of staff agreed or strongly agreed that the building administrators demonstrate commitment to school improvement, up from last year.
- 91% of parents surveyed and 88% of staff agreed or strongly agreed that their principals or administrators provides effective leadership, up from last year.





## Priority 5: Manage Assets Responsibly

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

### 5a Relationship to 2005-06 Budget:

Efforts to promote responsible management of resources are supported by budgets in the Budget, Accounting, Purchasing, Warehouse, Operations and Maintenance departments, and all program budgets.

### 5b 2004-05 Focused Outcomes:

All district fiscal and facility resources are maximized to provide equitable, quality learning environments, while maintaining public confidence in management practices and results. The following are highlights of accomplishments toward this priority:

- Surveys indicate a high level of parent and staff satisfaction in BVSD's ability to manage assets responsibly. At least 93 percent of parents and 92 percent of staff (both up from last year) feel the schools provide the resources necessary to learn and that resources are used effectively.
- As a part of negotiations between Boulder Valley School District and the Boulder Valley Education Association, it was agreed that a Salary Schedule Task Force (SSTF) would be formed for the purpose of continuing to work on restructuring the salary schedule. The goal of the Salary Schedule Task Force was to develop a competitive salary schedule that was less expensive to maintain than the 2003-2004 salary schedule; and if a salary schedule could be developed that was cost-neutral and agreeable, it should be considered. The Task Force made a recommendation to the Board of Education and the BVEA Executive Board in May, 2005 to be included in contract negotiations.
- The 2004-05 Revised Budget was adopted in accordance with Board policy DB. The final condition stating that the 2005-06 Budget be developed and presented on Generally Accepted Accounting Principles (GAAP) basis was accomplished. The significant change occurred in the presentation of the budget basis beginning fund balance which had historically included an amount equal to the accrual of summer salaries for employees who work less than twelve months, but are paid over twelve months, mainly teachers, building administrators and school office support. On June 14, 2005, the 2005-06 budget was approved by the BOE.
- The Capital Improvement Planning Committee has met monthly since fall, 2004. The group will reconvene in the fall of 2005 to begin building a recommendation on a bond project for voter approval. The goal is to present a recommendation to the BOE during the spring of 2006.
- The Board of Education revised its policies which govern the use of dollars fund-raised by schools. In adopting the revised policy on May 25, 2005, the Board of Education sought to balance the value of parent and community contributions with the necessity of providing adequate safeguards for fairness and equity.
- While the District's history of enrollment growth has slowed, Boulder Valley experienced a small enrollment increase in 2004-05. The pre-audited enrollment was 27,947.

**5c Customer Satisfaction:**

- 93% of parents and 92% of staff surveyed agreed or strongly agreed that the school provides students with the materials and resources necessary to learn, up from last year.
- 93% of parents agreed or strongly agreed that resources at their school are used effectively, up one point from last year. 92% of staff surveyed agreed or strongly agreed that resources at their school are used effectively, up one point from last year.





## Priority 6: Plan and Assess for Continuous Improvement

**Definition:** 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

### **6a Relationship to 2005-06 Budget:**

Efforts toward continuous improvement are supported through budgets in Planning and Assessment and the Chief Operations Officer.

### **6b 2004-05 Focused Outcomes:**

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. The following are highlights of our accomplishments toward this priority:

- Customer surveys indicate a high level of parent satisfaction, at least 94 percent, with the opportunities to become involved in school decision-making. At least 87 percent of those surveyed also feel they are informed about school improvement goals.
- The quest for continuous improvement requires the District to work under three systems of accountability: state accreditation, state school accountability reports and the federal No Child Left Behind Act.
- All of the District's schools have been baseline accredited, which means they have met the rigorous performance standards set by the Colorado Department of Education. The number of schools that were recommended for accreditation upon the initial review of their reports doubled from 2003-2004.
- Boulder Valley School District as a whole received "full accreditation status" from the Colorado Department of Education (CDE). It was noted in CDE's report that the accreditation process "is being implemented in an exemplary fashion" in BVSD. And further that, "The extensive and complete development and use of data to understand and improve student achievement continues to be exceptional."
- On the State Accountability Reports (SARs), BVSD schools received 47 "excellent" or "high" ratings out of a total of 58. In addition, 22 schools were awarded the John Irwin School of Excellence Award for performing in the top eight percent of public schools in Colorado. Six schools made significant improvements on the indicators in the School Accountability Reports as published by the Colorado Department of Education. No BVSD schools received unsatisfactory overall ratings on the School Accountability Reports.
- In 2003-04, the District successfully met 140 out of 142 (98.6 percent) indicators of adequate yearly progress in compliance with the requirements of No Child Left Behind, but failed to make AYP. One BVSD school was placed on school improvement and was provided technical assistance through the District School Improvement Support Team. Eight schools failed to make adequate yearly progress with specific subgroups of learners. The District has developed strategies, committed time and resources to help these schools improve education.



**6c Customer Satisfaction:**

- 94% of parents and 87% of staff surveyed agreed or strongly agreed that they know how to become involved in school decision-making, if they chose, up from last year.
- 89% of parents surveyed agreed or strongly agreed that they have been informed about the school's improvement goals, same percentage as last year.
- 80% of parents surveyed agreed or strongly agreed that the quality of programs at their child's school improved since last year, an increase from last year.



**Boulder Valley School District****Fiscal Year 2005-06****Plan to Use the Constitutionally Mandated One Percent Increase in State Funding for Public Schools in Fiscal Year 2005-06****Report to School Improvement Teams**

Amendment 23 to the Colorado Constitution attempts to gradually restore the under-funding that K-12 education has experienced because the State of Colorado had not provided funding to keep pace with inflation in the late 1980's and 1990's. Amendment 23 requires the state to provide funds to K-12 education at the rate of inflation plus one percent for 10 years after the initial passage of the Amendment. After 10 years, the state must fund K-12 education at the rate of inflation.

For the 2005-06 school year the Colorado Department of Education estimates the one percent associated with Amendment 23 will mean an additional \$1,634,911 for the Boulder Valley School District. The Colorado Department of Education calculates this dollar amount for each fiscal year. This calculation is based on the CDE projected funded pupil count for BVSD of 27,081 at \$60.37 per pupil. Using this per pupil amount and the projected funded pupil count included in this budget of 26,819.8, the total amount estimated to be received by the District is \$1,619,111.

HB 01-1232 approved by the Colorado Legislature in the spring of 2001 outlines the reporting requirements for districts with pupil counts of more than 6,000 to ensure the intent of the voters when passing Amendment 23. This statement is written in compliance with that legislation and will outline the uses of the one percent increase.

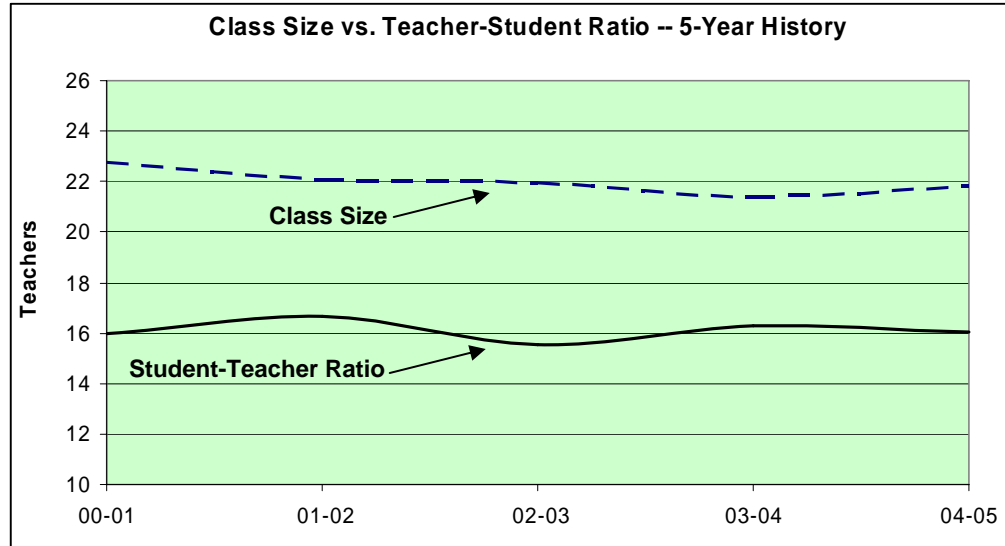
In this legislation, the Colorado General Assembly declares that:

1. The voters approved Section 17 of Article IX of the State Constitution with the intent that the increased funding to public education be used for specific and accountable purposes to improve the State's public schools.
2. Elementary school teachers support reducing class size in early grades; and
3. Parents have indicated that reducing class size, especially in early grades, is one of their top priorities for public schools.

The Boulder Valley School District values learning for all students – not just high achievers – and affirms the power of having a richly diverse district population. Just as our world is becoming more diverse, so are our classrooms. We understand our diverse blend of students and staff help set a quality-learning environment giving our students the depth of experience they'll need for success in the world beyond our classrooms.

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

	<u>00-01</u>	<u>01-02</u>	<u>02-03</u>	<u>03-04</u>	<u>04-05</u>
Class Size - All Grades	22.77	22.08	21.93	21.4	21.8
Student Teacher Ratio	16	16.69	15.52	16.3	16.05



Source for Student Teacher Ratio is CDE Websites.

Notes for Class Size:

Kindergarten at 1/2 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.

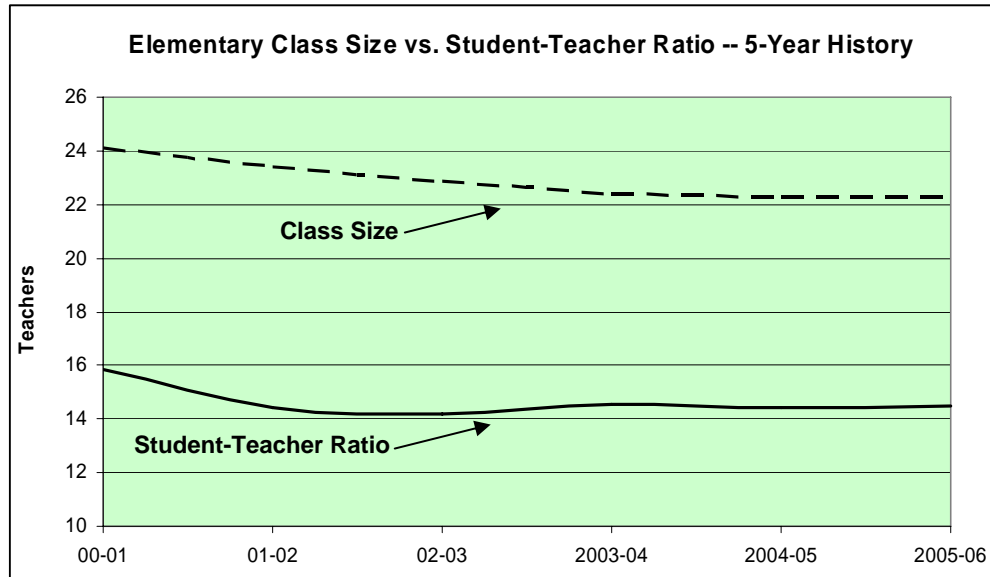
Senior Teachers do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Tech, & Teen Parenting.

The blend of diversity found in the Boulder Valley School District also means our students arrive in the classrooms with varying levels of readiness-to-learn. And because we recognize that world-class education does not come in a one-size-fits-all package, 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, the Collaborative Literacy Intervention Project (CLIP) and Special Education. By having these specialized teachers work with small groups of students, BVSD 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. But 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 BVSD'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**

	<u>00-01</u>	<u>01-02</u>	<u>02-03</u>	<u>2003-04</u>	<u>2004-05</u>	Estimated <u>2005-06</u>
Class Size - Elementary	24.1	23.4	22.88	22.39	22.3	22.3
Student Teacher Ratio	15.82	14.4	14.2	14.54	14.4	14.5



Kindergartren at 1/2 FTE.

Charters Not Included.

Literacy Teachers are not included in Class Size.

Projected student teacher ratio for 2003-04 assumes a decline in teachers funded by grant money.

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:

- 6.84 CLIP teachers,
- 28.38 English as a second language teachers,
- 43.346 literacy teachers (includes referendum and Read to Achieve),
- 76.92 special education teachers, and
- 10.74 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 3.4 Title I teachers.

Similarly, BVSD offers music, art and physical education to its elementary students. The District employs another 83.82 certified teachers to provide this instruction. But again, these certified teachers are not reflected in the District's class size numbers.



**Plan for BVSD's \$1,619,111 Amendment 23 funds for 2005-06**

Comprehensive budget hearings with District departments and schools were conducted to gather input on the District's budget priorities for 2005-06. A preliminary budget was presented to the Board of Education in April.

For fiscal year 2005-06 the District plans to use the \$1,490,070 of Amendment 23 funds on several specific initiatives including:

- Maintaining the class size reduction Program at elementary schools;
- Funding the significant increase in fuel costs for student transportation and District maintenance vehicles;
- Increasing software contract costs for the student accounting system;
- Adding Literacy teacher support for the final phase of High School ILP implementation; and
- Reconfiguring instructional programs in Lafayette schools, including Talented and Gifted, Early Childhood Development and International Baccalaureate programs.

The Colorado Preschool Program Fund will receive \$5,584 for its 92.5 FTE, while Charter schools will receive the remaining \$123,457.

**Classroom Data – K-3**

2004-05 information about Boulder Valley Schools:

1. The total number of classes in grades kindergarten through 3<sup>rd</sup> grade is 362.
2. The number of classes in which the student-to-classroom-teacher ratio exceeds 17-to-1 is 278, or 77 percent.
3. The number of classes in which the student-to-classroom-teacher ratio exceeds 23-to-1 is 88, or 24 percent.
4. The average student-to-classroom-teacher ratio in grades kindergarten through 3rd grade is 20.830.
5. The average student-to-teacher ratio in grades kindergarten through 3rd is 13.33.

Specific calculations of this 2004-05 data by grade level is available from the Budget Services Office of the Boulder Valley School District at 6500 Arapahoe, Boulder.

**Notice**

*The Boulder Valley Board of Education adopted a resolution outlining the use of Amendment 23 funds at its regularly scheduled public meeting on June 14, 2005.*



## **Amendment 23**

Starting with (3)(a) House Bill 1232 states:

- (3)(a) On or before September 30, 2001 on or before June 30, 2002, and on or before each June 30 thereafter until and including June 30, 2010, any school district with a total enrollment of more than six thousand pupils shall, as part of its budget process, state how it plans to use the one percent increase during the next budget year. Such statement shall include but need not be limited to:
  - (I) All specific uses of the one percent increase to raise student achievement, reduce class size, or other purposes;
  - (II) The average student-to-teacher ratio in kindergarten and grades one through three in the school district, the number of these classes in which the student-to-teacher ratio exceeds seventeen to one, and the number of classes in which the student-to-teacher ratio exceeds twenty-three to one;
  - (III) Whether the school district plans to use any portion of the one percent increase to reduce class size in any kindergarten or in any class in grades one through three, and if so, the strategies to reduce class size.
  - (IV) If the school district has any kindergarten class or any classes grades one through three with a student-to-teacher ratio exceeding seventeen to one and chooses not to use the one percent increase to decrease class size, why the school district believes that class size reduction in early grades should not be a priority for the use of the one percent increase;
- (b) The district school board shall adopt the statement required in paragraph (a) of this subsection (3) as part of its budget at a public meeting. Copies of the proposed statement shall be distributed at least thirty days prior to the public meeting to all members of the school advisory council established pursuant to section 22-7-109 at all schools in the school district. On or before October 15, 2002 on or before July 15, 2002 and on or before each July 15 thereafter to and including July 15, 2011, the district school board, as part of its regular budget reporting, shall forward a copy of the statement to the department.
- (c) On or before November 30, 2001, on or before October 1, 2002, and on or before each October 1 thereafter until and including October 1, 2010, the department shall submit to the governor, the state board, and the education committees of the senate and the house of representatives a summary and compilation of the school district statements adopted pursuant to this subsection (3)
- (4) Notwithstanding the provisions of subsection (3) of this section, in calculating the amount of funding to be paid to a charter school by the authorizing school district pursuant to section 22-30.5-112, the amount of the one percent increase attributable to students enrolled in the charter school shall be reflected in the calculation.

## Explanation of Funds:

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

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

## Operating Funds:

Operating Funds account for all financial resources except those required to be accounted for in another fund. Section 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Special Building Fund, the Insurance Reserve Fund, and any other fund authorized by the State Board of Education, shall be accounted for in the General 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 Fund.

The 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 Fund to the Capital Reserve and Insurance Reserve funds.

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

Athletic 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.

Community Schools Fund: The Community Schools Fund is used to account for the District's educational and enrichment opportunities provided through extended use of BVSD facilities.

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.

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.

## Special Revenue Funds:

Special Revenue Funds account 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. The following special revenue funds are designated for use by school districts.

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



## Explanation of Funds (continued):

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

Transportation Fund: 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.

## Debt Service Fund:

The Debt Service Fund must 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.

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:

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.

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

## Enterprise Funds:

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.

Food Service Fund: This fund accounts for all financial activities associated with the District's school lunch program.

## Internal Service Funds:

Internal Service Funds are used to account for the operation of 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.

Insurance Reserve 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.



## Explanation of Funds (continued):

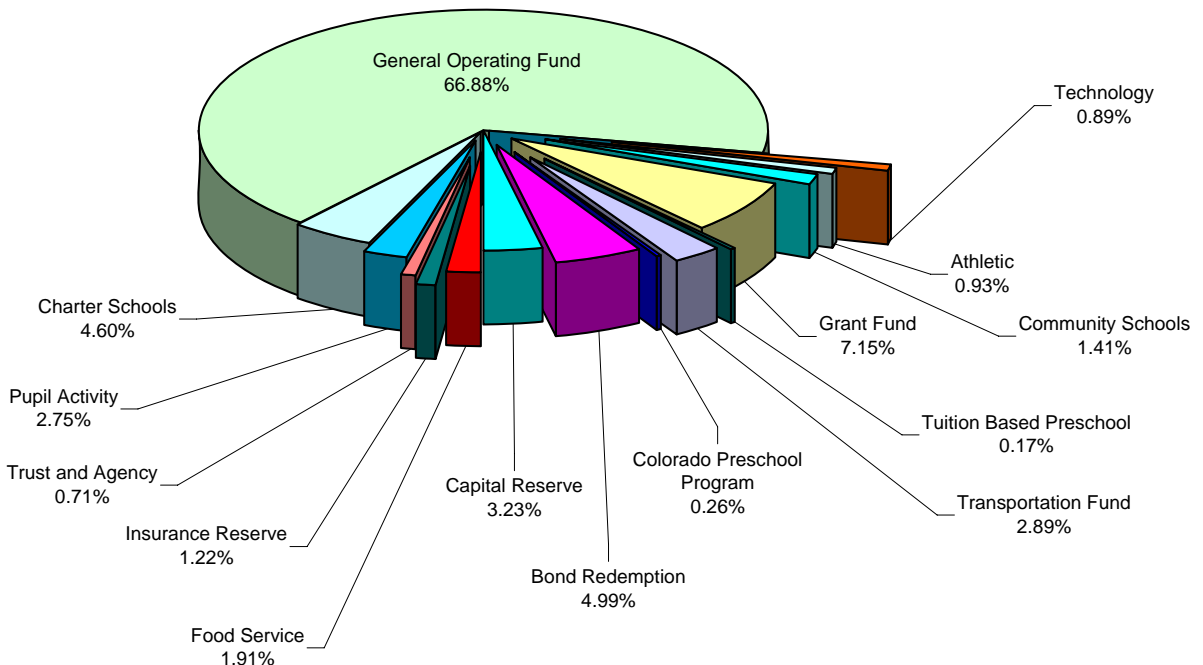
### Fiduciary Funds:

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.

Trust and Agency 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 the Expendable Trust Funds, Nonexpendable Trust Funds and Agency Fund.

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

### Expenditure Analysis by District Fund:



## Beginning Balance Summary – All Funds

	Page #	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund**	87	\$22,294,846	\$30,096,197	\$17,552,007
Summer School Fund	251	2,952	(9,892)	-
Technology Fund	252	-	-	-
Athletic Fund	254	(6,540)	169,803	169,324
Community School Fund	258	254,552	428,466	531,550
Governmental Designated-Purpose Grants Fund*	260	-	-	-
Tuition-Based Preschool Fund	263	50,926	35,622	3,957
Transportation Fund	264	-	-	-
Colorado Preschool Program Fund	266	16,262	-	11,422
Bond Redemption Fund	268	15,131,986	17,075,783	15,577,401
Building Fund	271	790,426	-	-
Capital Reserve Fund	272	2,014,739	2,428,029	1,784,052
Energy Conservation Fund	279	1,366,991	-	-
Food Service Fund	280	97,038	283,557	194,520
Insurance Reserve Fund	282	(139,378)	41,706	182,504
Trust and Agency Funds	286	1,354,066	1,434,039	1,588,609
Pupil Activity Fund	288	1,706,116	1,858,587	1,880,182
Charter Schools**	289	2,013,244	3,082,794	2,389,807
<b>GRAND TOTAL:</b>		<b>\$46,948,226</b>	<b>\$56,924,691</b>	<b>\$41,865,335</b>

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

\*\* Changes made from 2004-05 to 2005-06 fiscal year beginnings balances for the noted funds are due to the adjustments made for GAAP basis budgeting.

## Revenue Summary - All Funds

	Page #	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	87	\$201,859,048	\$204,351,865	\$207,018,995
Summer School Fund	251	119,822	9,892	-
Technology Fund	252	-	-	2,500,000
Athletic Fund	254	2,347,386	2,413,750	2,436,758
Community School Fund	258	4,243,045	4,220,538	4,410,860
Governmental Designated-Purpose Grants Fund	260	19,000,000	19,000,000	19,500,000
Tuition-Based Preschool Fund	263	157,544	191,889	464,625
Transportation Fund	264	-	-	8,357,426
Colorado Preschool Program Fund	266	397,507	405,725	702,877
Bond Redemption Fund	268	15,513,019	12,083,675	13,715,376
Building Fund	271	(1,391)	-	-
Capital Reserve Fund	272	7,250,917	4,881,575	7,304,754
Energy Conservation Fund	279	33,681	-	-
Food Service Fund	280	5,137,885	4,903,965	5,194,124
Insurance Reserve Fund	282	3,339,066	3,454,766	3,253,572
Trust and Agency Funds	286	1,815,876	1,729,756	2,050,000
Pupil Activity Fund	288	6,898,999	6,991,347	7,600,000
Charter Schools	289	14,011,989	13,617,455	14,541,812
<b>GRAND TOTAL:</b>		<b>\$282,124,393</b>	<b>\$278,256,198</b>	<b>\$299,051,179</b>

## Expenditure Summary - All Funds\*

	Page #	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	87	\$175,562,452	\$180,467,313	\$182,425,325
Summer School Fund	251	132,666	-	-
Technology Fund	252	-	-	2,427,184
Athletic Fund	254	2,171,043	2,414,229	2,530,177
Community School Fund	258	3,669,131	3,533,704	3,859,324
Governmental Designated-Purpose Grants Fund	260	19,000,000	19,000,000	19,500,000
Tuition-Based Preschool Fund	263	172,848	223,554	454,934
Transportation Fund	264	-	-	7,884,364
Colorado Preschool Program Fund	266	413,769	394,303	699,101
Bond Redemption Fund	268	13,569,222	13,582,057	13,609,990
Building Fund	271	789,035	-	-
Capital Reserve Fund	272	6,837,627	5,525,552	8,824,083
Energy Conservation Fund	279	131,815	-	-
Food Service Fund	280	4,951,366	4,993,002	5,212,257
Insurance Reserve Fund	282	3,157,982	3,313,968	3,335,996
Trust and Agency Funds	286	1,735,903	1,575,186	1,950,000
Pupil Activity Fund	288	6,746,528	6,969,752	7,500,000
Charter Schools	289	9,863,762	10,648,066	12,556,985
<b>GRAND TOTAL:</b>		<b>\$248,905,149</b>	<b>\$252,640,686</b>	<b>\$272,769,720</b>

\* Reflects total expenditures only. Required reserves, transfers and ending fund balances are detailed on the indicated page.



## Transfer/Emergency Reserves Summary - All Funds

	Page #	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	87	\$18,495,245	\$19,227,511	\$41,730,877
Summer School Fund	251	-	-	-
Technology Fund	252	-	-	72,816
Athletic Fund	254	-	-	75,905
Community School Fund	258	400,000	583,750	749,530
Governmental Designated-Purpose Grants Fund	260	-	-	-
Tuition-Based Preschool Fund	263	-	-	13,648
Transportation Fund	264	-	-	473,062
Colorado Preschool Program Fund	266	-	-	15,198
Bond Redemption Fund	268	-	-	-
Building Fund	271	-	-	-
Capital Reserve Fund	272	2,157,585	-	264,723
Energy Conservation Fund	279	38,620	-	-
Food Service Fund	280	-	-	156,368
Insurance Reserve Fund	282	-	-	100,080
Trust and Agency Funds	286	-	-	-
Pupil Activity Fund	288	-	-	-
Charter Schools	289	3,078,677	3,106,074	3,634,205
<b>GRAND TOTAL:</b>		<b>\$24,170,127</b>	<b>\$22,917,335</b>	<b>\$47,286,412</b>

## Ending Balance Summary - All Funds

	Page #	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund**	87	\$30,096,197	\$34,695,065	\$414,800
Summer School Fund	251	(9,892)	-	-
Technology Fund	252	-	-	-
Athletic Fund	254	169,803	169,324	-
Community School Fund	258	428,466	531,550	333,556
Governmental Designated-Purpose Grants Fund	260	-	-	-
Tuition-Based Preschool Fund	263	35,622	3,957	-
Transportation Fund	264	-	-	-
Colorado Preschool Program Fund	266	-	11,422	-
Bond Redemption Fund	268	17,075,783	15,577,401	15,682,787
Building Fund	271	-	-	-
Capital Reserve Fund	272	2,428,029	1,784,052	-
Energy Conservation Fund	279	-	-	-
Food Service Fund	280	283,557	194,520	20,019
Insurance Reserve Fund	282	41,706	182,504	-
Trust and Agency Funds	286	1,434,039	1,588,609	1,688,609
Pupil Activity Fund	288	1,858,587	1,880,182	1,980,182
Charter Schools**	289	3,082,794	2,946,109	740,429
<b>GRAND TOTAL:</b>		<b><u>\$56,924,691</u></b>	<b><u>\$59,564,695</u></b>	<b><u>\$20,860,382</u></b>

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

\*\* Changes made from 2004-05 to 2005-06 fiscal year ending balances for the noted funds are due to the adjustments made for GAAP basis budgeting.



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## CDE 18 Report

The CDE-18 Report was created by the Colorado Department of Education to provide a simple format for school districts to meet the legal requirements for reporting the annual budget. This form was required to be submitted to the CDE annually until 2000. The Boulder Valley School District still includes this form in the Revised Budget Document as it provides a consolidated view of the District as a whole, as well as maintains a consistent format with which to provide historical comparisons.

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	21,035,091	20,830,244	41,865,335
Revenues	242,143,952	23,520,376	265,664,328
Transfers Between Funds	-	-	-
Total Funds Available	263,179,043	44,350,620	307,529,663
Expenditures	240,885,647	31,884,073	272,769,720
Transfers Between Funds	-	-	-
TABOR Amendment Reserves	-	-	-
Other Appropriated Reserves	14,728,842	19,616,301	34,345,143
Total Appropriations	255,614,489	51,500,374	307,114,863
Non-appropriated Reserves	414,800	-	414,800
Total Appropriations and Non-appropriated Reserves	256,029,289	51,500,374	307,529,663

**CDE 18 Report**

Boulder Valley RE 2J

**School District Operating Funds - Budgeted Revenues**

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Fund (4)	Food Service Fund (5)	Internal Service Fund (6)	Net Operating Total
Beginning Fund Balance	20,642,688	11,422	-	3,957	194,520	182,504	21,035,091
Revenue:							
State Formula							
Local Property Tax	103,370,769						103,370,769
State Equalization	51,508,455						51,508,455
Specific Ownership Tax	8,204,623						8,204,623
Local Sources							
Other Property Tax	32,928,195	-	-	4,336,170	-	-	37,264,365
Other Specific Ownership Tax	3,336,306	-	-	-	-	-	3,336,306
Tuition	4,697,484	-	-	-	-	-	4,697,484
Interest on Investments	200,000	-	-	-	-	-	200,000
Fees	-	-	-	-	-	-	-
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	1,511,213	-	9,105,837	464,625	3,598,689	10,000	14,690,364
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	750,000	-	-	-	-	-	750,000
Special Education	3,727,357	-	-	-	-	-	3,727,357
Transportation	1,810,612	-	-	-	-	-	1,810,612
Other	368,269	-	-	-	-	-	368,269
Federal Sources							
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	125,258	-	-	-	125,258
Special Education	-	-	4,958,794	-	-	-	4,958,794
Other	225,750	-	5,310,111	-	1,595,435	-	7,131,296
Total Revenue	212,639,033	-	19,500,000	4,800,795	5,194,124	10,000	242,143,952
Transfers Out	(4,021,256)	-	-	-	-	-	(4,021,256)
Transfers In	-	-	-	4,021,256	-	-	4,021,256
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	10,393,326	702,877	-	-	-	3,243,572	14,339,775
Total Net Revenue	219,011,103	702,877	19,500,000	8,822,051	5,194,124	3,253,572	256,483,727
Estimated Funded Pupil Count	26,799	26,799	26,799	26,799	26,799	26,799	26,799
Budgeted Net Revenue Per Funded Pupil	8,173	26	728	329	194	121	9,571

- (1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletic Fund (Fund 16) and the Community Schools Fund (Fund 19)
- (2) The Preschool Fund is comprised of the Colorado Preschool Program Fund (Fund 29)
- (3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22)
- (4) The Special Revenue Fund is comprised of the Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25)
- (5) The Food Service Fund is comprised of the Food Service Fund (Fund 51)
- (6) The Internal Service Fund is comprised of the Insurance Reserve Fund (Fund 64)

**CDE 18 Report**

Boulder Valley RE 2J

**School District Operating Funds - Budgeted Expenditures**

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Fund (4)	Food Service Fund (5)	Internal Service Fund (6)	Net Operating Total
Direct Instruction	133,263,722	215,163	19,500,000	-	-	-	152,978,885
Instructional Support Services	19,476,395	-	-	-	-	-	19,476,395
School Management	16,427,943	-	-	-	-	-	16,427,943
Subtotal	169,168,060	215,163	19,500,000	-	-	-	188,883,223
District Wide Support Services							
District Management	3,015,170	-	-	-	-	-	3,015,170
Plant Operations & Maintenance	18,493,418	-	-	-	-	899,876	19,393,294
Pupil Transportation	-	-	-	7,884,364	-	-	7,884,364
Food Services	79,000	-	-	-	5,212,257	-	5,291,257
Other Support Services	8,103,426	-	-	-	-	2,436,120	10,539,546
District Wide Support Services Subtotal	29,691,014	-	-	7,884,364	5,212,257	3,335,996	46,123,631
Community Services	3,993,006	-	-	-	-	-	3,993,006
Debt Services	946,915	-	-	-	-	-	946,915
Other Operating Expenditures	-	483,938	-	454,934	-	-	938,872
Total Budgeted Expenditures	203,798,995	699,101	19,500,000	8,339,298	5,212,257	3,335,996	240,885,647
Estimated Funded Pupil Count	26,799	26,799	26,799	26,799	26,799	26,799	26,799
Budgeted Expenditures Per Funded Pupil	7,605	26	728	311	194	124	8,989
TABOR Amendment Reserves	-	-	-	-	-	-	-
Other Appropriated Reserves	13,950,467	15,198	-	486,710	176,387	100,080	14,728,842
Non-appropriated Reserves	414,800	-	-	-	-	-	414,800

**CDE 18 Report**

Boulder Valley RE 2J

**Construction, Debt Payment & Trust Funds - Budgeted Revenues**

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Beginning Fund Balance	15,577,401	1,784,052	3,468,791	20,830,244
Revenue:				
Local Sources				
Property Tax	13,515,376	-	-	13,515,376
Specific Ownership Tax	-	-	-	-
Interest on Investments	200,000	-	-	200,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	-	9,650,000	9,650,000
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	155,000	-	155,000
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	13,715,376	155,000	9,650,000	23,520,376
Transfers (Out)	-	-	-	-
Transfers (In)	-	-	-	-
Allocation from the General Fund	-	7,149,754	-	-
Total Net Revenue	13,715,376	7,304,754	9,650,000	23,520,376
Estimated Funded Pupil Count	26,799	26,799	26,799	26,799
Budgeted Net Revenue Per Funded Pupil	512	273	360	878

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31)
- (2) The Capital Projects Building Fund is comprised of the Capital Reserve Fund (Fund 43)
- (3) The Trust/Agency Funds are comprised of the Trust and Agency Funds (Fund 73)

**CDE 18 Report**

Boulder Valley RE 2J

**Construction, Debt Payment & Trust Funds - Budgeted Expenditures**

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Direct Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
School Management	-	-	-	-
Subtotal	-	-	-	-
District Wide Support Services				
District Management	-	-	-	-
Plant Operations & Maintenance	-	-	-	-
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	-	-	-
Community Services	-	-	-	-
Debt Services	13,589,990	-	-	13,589,990
Other Expenditures	20,000	8,824,083	9,450,000	18,294,083
Total Budgeted Expenditures	13,609,990	8,824,083	9,450,000	31,884,073
Estimated Funded Pupil Count	26,799	26,799	26,799	26,799
Budgeted Expenditures Per Funded Pupil	508	329	353	1,190
TABOR Amendment Reserves	-	-	-	-
Other Appropriated Reserves	15,682,787	264,723	3,668,791	19,616,301
Non-appropriated Reserves	-	-	-	-



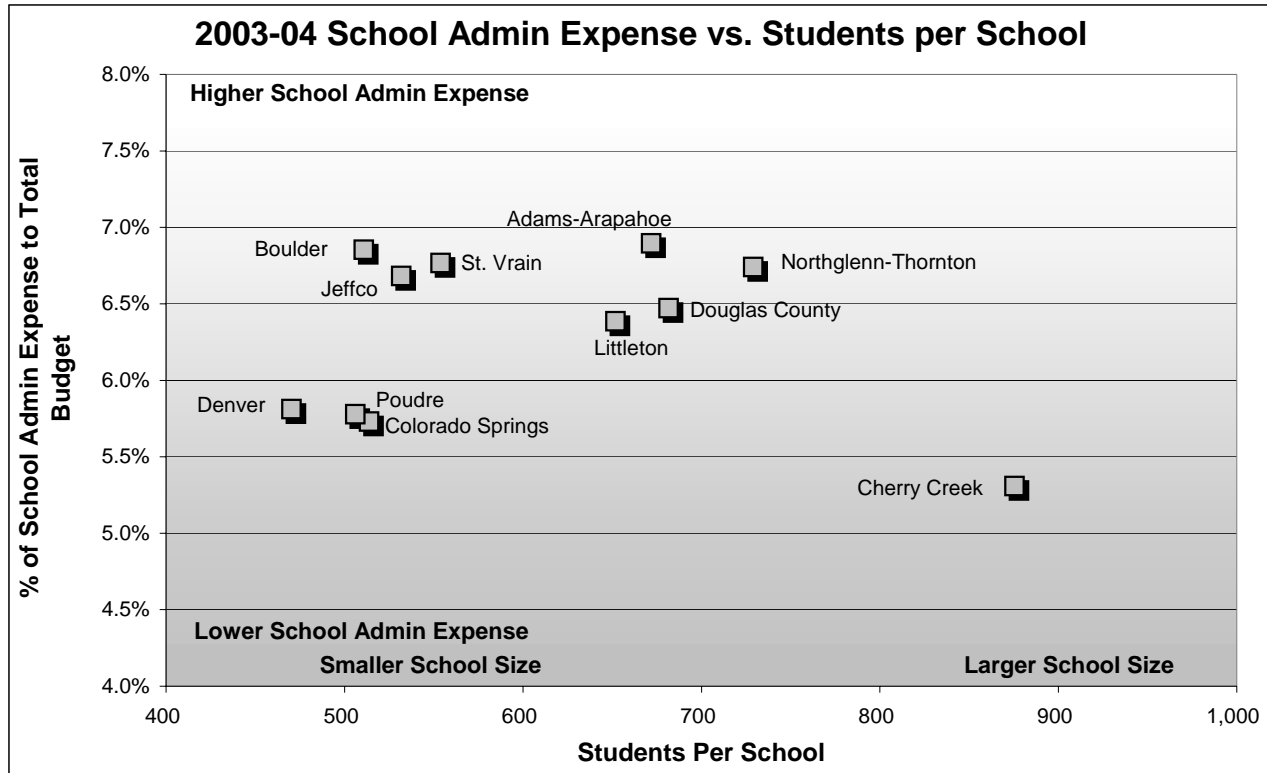
## 2003-2004 School District Expenditure Comparisons

School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
LITTLETON 6	15,811.5	\$ 65,677,651 55.4%	\$ 8,117,688 6.9%	\$ 10,757,929 9.1%	\$ 27,204,232 23.0%	\$ 6,690,864 5.6%	\$ 118,448,363 100.0%	\$7,491
ST VRAIN VALLEY RE-1J	20,174.0	\$ 73,952,796 58.6%	\$ 9,145,151 7.3%	\$ 11,300,438 9.0%	\$ 27,388,638 21.7%	\$ 4,332,671 3.4%	\$ 126,119,694 100.0%	\$6,252
POUDRE R 1	23,475.0	\$ 90,918,242 51.9%	\$ 11,367,086 6.5%	\$ 17,622,793 10.1%	\$ 44,109,233 25.2%	\$ 11,076,543 6.3%	\$ 175,093,897 100.0%	\$7,459
BOULDER VALLEY RE-2J	26,654.0	\$ 120,565,936 55.8%	\$ 16,575,398 7.7%	\$ 21,189,088 9.8%	\$ 47,717,047 22.1%	\$ 9,884,623 4.6%	\$ 215,932,091 100.0%	\$8,101
ADAMS-ARAPAHOE 28J	30,585.5	\$ 122,457,924 55.5%	\$ 17,154,463 7.8%	\$ 22,579,555 10.2%	\$ 47,505,306 21.5%	\$ 11,006,196 5.0%	\$ 220,703,444 100.0%	\$7,216
COLORADO SPRINGS 11	30,842.5	\$ 121,706,011 48.4%	\$ 15,591,321 6.2%	\$ 21,629,518 8.6%	\$ 81,015,861 32.2%	\$ 11,623,312 4.6%	\$ 251,566,023 100.0%	\$8,156
NORTHGLENN-THORNTON 12	33,031.0	\$ 129,193,402 56.0%	\$ 16,255,074 7.0%	\$ 20,144,231 8.7%	\$ 53,614,882 23.2%	\$ 11,688,389 5.1%	\$ 230,895,978 100.0%	\$6,990
DOUGLAS COUNTY RE-1	40,033.0	\$ 159,290,229 54.1%	\$ 19,945,402 6.8%	\$ 28,700,979 9.8%	\$ 71,868,317 24.4%	\$ 14,437,879 4.9%	\$ 294,242,807 100.0%	\$7,350
CHERRY CREEK 5	44,075.0	\$ 203,218,648 56.4%	\$ 21,141,325 5.9%	\$ 31,665,388 8.8%	\$ 79,484,803 22.1%	\$ 24,669,307 6.8%	\$ 360,179,471 100.0%	\$8,172
DENVER COUNTY 1	67,781.7	\$ 258,792,131 43.7%	\$ 36,796,949 6.2%	\$ 71,539,038 12.1%	\$ 182,061,756 30.7%	\$ 43,316,888 7.3%	\$ 592,506,762 100.0%	\$8,741
JEFFERSON R-1	83,586.0	\$ 330,513,564 51.7%	\$ 44,701,074 7.0%	\$ 59,573,392 9.3%	\$ 164,668,607 25.8%	\$ 39,460,817 6.2%	\$ 638,917,453 100.0%	\$7,644

Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

- These comparisons are two years old because they are based on information gathered and audited by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.
- Several changes have taken place at the Boulder Valley School District since 2003-04 which may impact the percent of expense in each category.
- 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.



Source: Colorado Department of Education Statistics

Notes: Higher School Admin Expense as a percentage of the Total rises virtually on the chart  
Smaller School Sizes are left on the chart, and Larger School Sizes are toward the right.

## 4-Page Summary of Resources, Expenditures, Reserves and Transfers:

### BOULDER VALLEY SCHOOL DISTRICT RE-2 SUMMARY OF RESOURCES, EXPENDITURES, RESERVES AND TRANSFERS 2005-06 REVISED GENERAL OPERATING FUND WITH SUPPLEMENTAL APPROPRIATION

	2003-04 Audited Actual	2004-05 Unaudited Actual	2005-06 Adopted Budget	2005-06 Revised Budget*
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 5,737,145	\$ 13,117,998	\$ 15,418,702	\$ 17,552,007
Summer Salary Accrual	(16,557,701)	(16,978,199)	-	-
Warehouse Inventory Reserve	-	-	-	-
<b>BUDGET BASIS FUND BALANCE**</b>	<b>\$ 22,294,846</b>	<b>\$ 30,096,197</b>	<b>\$ 15,418,702</b>	<b>\$ 17,552,007</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>				
<b>Unrestricted One Time Funds</b>	<b>\$ (2,143,152)</b>	<b>\$ 4,331,963</b>	<b>\$ 4,795,371</b>	<b>\$ 5,817,301</b>
Restricted Carryover Funds	927,737	1,224,042	-	1,071,602
Warehouse Reserve	375,027	-	-	-
Stabilization Fund	14,477,106	14,477,106	-	-
COPs Reserve	-	722,264	-	-
<b>Subtotal Restricted Beginning Balance</b>	<b>15,779,870</b>	<b>16,423,412</b>	<b>-</b>	<b>1,071,602</b>
Warehouse Reserve	-	472,973	375,027	414,800
Debt Service Reserve (COP's)	-	-	722,264	722,264
Contract Reserve	-	-	200,000	200,000
Contingency Reserve	3,411,506	3,568,551	3,730,416	3,730,416
Emergency Reserve (TABOR)	5,246,622	5,299,298	5,595,624	5,595,624
<b>Subtotal Reserves</b>	<b>8,658,128</b>	<b>9,340,822</b>	<b>10,623,331</b>	<b>10,663,104</b>
<b>Subtotal Restricted Funds</b>	<b>24,437,998</b>	<b>25,764,234</b>	<b>10,623,331</b>	<b>11,734,706</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 22,294,846</b>	<b>\$ 30,096,197</b>	<b>\$ 15,418,702</b>	<b>\$ 17,552,007</b>
Change in Warehouse Inventory	-	(58,173)	-	-
<b>TOTAL REVENUE</b>	<b>\$ 201,345,929</b>	<b>\$ 204,351,865</b>	<b>\$ 206,822,485</b>	<b>\$ 207,018,995</b>
<b>TOTAL RESOURCES</b>	<b>\$ 223,640,775</b>	<b>\$ 234,389,889</b>	<b>\$ 222,241,187</b>	<b>\$ 224,571,002</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,562,452</b>	<b>\$ 180,467,313</b>	<b>\$ 187,189,270</b>	<b>\$ 182,425,325</b>
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,656,754</b>	<b>\$ 12,242,811</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 18,495,245</b>	<b>\$ 19,227,511</b>	<b>\$ 20,003,989</b>	<b>\$ 29,488,066</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 194,057,697</b>	<b>\$ 199,694,824</b>	<b>\$ 217,850,013</b>	<b>\$ 224,156,202</b>
OTHER FINANCING SOURCES AND USES	\$ 513,119	\$ -	\$ -	\$ -
<b>BUDGET BASIS</b>				
<b>TOTAL ENDING FUND BALANCE**</b>	<b>\$ 30,096,197</b>	<b>\$ 34,695,065</b>	<b>\$ 4,391,174</b>	<b>\$ 414,800</b>
Warehouse Inventory Reserve	\$ -	\$ -	\$ -	\$ -
Summer Salary Accrual	(16,978,199)	(17,143,058)	-	-
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 13,117,998	\$ 17,552,007	\$ 15,047,928	\$ 12,657,611

#### NOTES:

2005-06 Revised Budget Contains One-Time Expenditures, Transfers and Reserves:

- 04-05 Carryover (One-Time Expenditure)	\$ 1,071,602
- 05-06 One-Time Expenditures*	\$ 1,783,543
- 05-06 Reserves on One-Time Expenditures	\$ 171,309
- 05-06 One-Time Increase to Contingency	\$ 1,871,893
- 05-06 One-Time Transfer to Capital Reserve*	\$ 3,257,159
	<b>\$ 8,155,506</b>

\* Includes December 13, 2005 Supplemental Budget

\*\* The dramatic change in Fund Balance from 04-05 Unaudited Actuals to the 05-06 Budgeted figures reflects the change for full GAAP basis budgeting.

**4-Page Summary of Resources, Expenditures, Reserves and Transfers:**
**GENERAL OPERATING FUND REVENUE DETAIL**

	<b>2003-04 Audited Actual</b>	<b>2004-05 Unaudited Actual</b>	<b>2005-06 Adopted Budget</b>	<b>2005-06 Revised Budget*</b>
<b>REVENUE</b>				
<b>Local Sources</b>				
Property Taxes - Current	\$ 103,358,839	\$ 102,206,826	\$ 103,339,381	\$ 103,370,769
Property Taxes - Election	32,563,880	32,152,158	32,428,195	32,428,195
Property Tax - Credits/Abatements	506,839	688,471	300,000	300,000
Property Taxes - Delinquent	336,249	139,537	200,000	200,000
Specific Ownership Taxes - Non-equalized	3,647,006	3,367,618	3,336,306	3,336,306
Specific Ownership Taxes - Equalized	7,904,261	7,886,745	8,204,623	8,204,623
Tuition	108,654	247,160	226,292	226,292
Interest	80,227	314,937	200,000	200,000
Food Service Full Cost	117,755	117,755	122,755	122,755
Rental of School Facilities	17,580	15,668	-	-
Sale of Property (non real estate)	33,036	23,122	25,000	25,000
Miscellaneous Revenue	335,154	314,994	200,000	200,000
Salary Reimbursement	73,102	117,841	63,000	63,000
Indirect Cost Reimbursement	288,579	388,474	200,000	200,000
<b>Subtotal Local Sources</b>	<b>\$ 149,371,161</b>	<b>\$ 147,981,306</b>	<b>\$ 148,845,552</b>	<b>\$ 148,876,940</b>
<b>State Sources</b>				
Finance Act	\$ 45,528,967	\$ 49,648,368	\$ 51,477,739	\$ 51,508,455
Vocational Education Reimbursement	740,919	863,334	750,000	750,000
Special Education Reimbursement	3,562,820	3,580,231	3,583,325	3,727,357
Transportation Reimbursement	1,666,126	1,817,823	1,817,823	1,810,612
ELPA Reimbursement	88,975	75,355	85,000	85,000
Talented and Gifted Reimbursement	196,318	194,093	194,093	191,678
CDE Audit Adjustments/Assessment	(29,166)	(19,788)	(176,797)	(176,797)
Medicaid Reimbursements	219,809	181,471	225,750	225,750
Other State Revenue	-	29,672	20,000	20,000
<b>Subtotal State Sources</b>	<b>\$ 51,974,768</b>	<b>\$ 56,370,559</b>	<b>\$ 57,976,933</b>	<b>\$ 58,142,055</b>
<b>TOTAL REVENUE</b>	<b>\$ 201,345,929</b>	<b>\$ 204,351,865</b>	<b>\$ 206,822,485</b>	<b>\$ 207,018,995</b>

\* Includes December 13, 2005 Supplemental Budget



## 4-Page Summary of Resources, Expenditures, Reserves and Transfers:

## GENERAL OPERATING FUND EXPENDITURES, RESERVES &amp; TRANSFERS DETAIL

	2003-04 Audited Actual	2004-05 Unaudited Actual	2005-06 Adopted Budget	2005-06 Revised Budget*
<b>EXPENDITURES:</b>				
101-125 Admin, Principals	\$ 9,608,100	\$ 9,721,168	\$ 9,854,076	\$ 9,609,757
201-218 Teachers	87,817,651	89,097,494	93,920,566	94,071,308
231-239 Psych/SocWkr/Occup& Phys Therapists	5,072,200	5,415,253	5,370,135	5,362,121
300-357 Professional Support	1,413,420	1,706,096	2,100,020	1,918,344
360-371 Technical Support	1,403,566	1,721,197	1,972,580	1,992,259
401-490 Paraeducators/Aides	7,235,787	7,671,877	7,358,063	7,033,412
500-513 Office/Administrative Support	7,016,095	7,354,920	7,463,394	7,121,696
600-637 Crafts/Trades Services	12,411,152	12,633,785	12,912,507	8,072,033
<b>Subtotal Salaries</b>	<b>\$ 131,977,971</b>	<b>\$ 135,321,790</b>	<b>\$ 140,951,341</b>	<b>\$ 135,180,930</b>
Employee Benefits	26,753,821	25,166,567	27,545,068	26,131,089
<b>Subtotal Personnel Expenditures</b>	<b>\$ 158,731,792</b>	<b>\$ 160,488,357</b>	<b>\$ 168,496,409</b>	<b>\$ 161,312,019</b>
Purchased Prof & Tech Services	2,254,505	7,383,269	2,041,050	2,317,200
Purchased Property Services	2,658,888		2,926,740	2,906,010
Other Purchased Services	2,077,848		2,257,298	2,268,022
Supplies	8,354,910	10,436,780	10,130,811	11,272,312
Property and Equipment	1,316,451	1,045,107	914,688	1,153,538
Other Uses of Funds	168,058	1,113,800	422,274	1,196,224
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 16,830,660</b>	<b>\$ 19,978,956</b>	<b>\$ 18,692,861</b>	<b>\$ 21,113,306</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,562,452</b>	<b>\$ 180,467,313</b>	<b>\$ 187,189,270</b>	<b>\$ 182,425,325</b>
<b>RESERVES:</b>				
CONTINGENCY RESERVE	\$ -	\$ -	\$ 3,743,785	\$ 5,472,760
% OF EXPENDITURES	0.00%	0.00%	2.00%	3.00%
EMERGENCY RESERVE	-	-	5,615,678	5,472,760
% OF EXPENDITURES	0.00%	0.00%	3.00%	3.00%
MULTI YEAR CONTRACT RESERVE	-	-	200,000	200,000
WAREHOUSE RESERVE	-	-	375,027	375,027
DEBT SERVICE RESERVE (COP's)	-	-	722,264	722,264
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,656,754</b>	<b>\$ 12,242,811</b>
<b>TRANSFERS TO:</b>				
Allocation to Insurance Reserve Fund	\$ 3,330,304	\$ 3,441,926	\$ 3,325,816	\$ 3,243,572
Allocation to Capital Reserve Fund	3,528,594	4,232,179	3,789,296	7,149,754
Allocation to Colorado Preschool Fund	397,507	405,725	539,553	702,877
Allocation to Charters for Cap Reserve	124,450	172,928	253,054	231,782
Allocation to Technology Fund	-	-	-	2,500,000
Allocation to Transportation Fund	-	-	-	4,021,256
Charter Fund	13,033,370	13,072,126	14,590,459	13,911,642
Athletic Fund	1,559,697	1,592,451	1,625,968	1,625,968
<b>TRANSFERS FROM:</b>				
Community School Fund	(400,000)	(583,750)	(633,750)	(633,750)
District Services Provided to Charters	(3,078,677)	(3,106,074)	(3,486,407)	(3,265,035)
<b>TOTAL TRANSFERS</b>	<b>\$ 18,495,245</b>	<b>\$ 19,227,511</b>	<b>\$ 20,003,989</b>	<b>\$ 29,488,066</b>
<b>TOTAL EXPEND/RESERVES/TRANSFERS</b>	<b>\$ 194,057,697</b>	<b>\$ 199,694,824</b>	<b>\$ 217,850,013</b>	<b>\$ 224,156,202</b>

\* Includes December 13, 2005 Supplemental Budget



## 4-Page Summary of Resources, Expenditures, Reserves and Transfers:

## GENERAL OPERATING FUND OTHER FINANCING SOURCES (USES) DETAIL

	2003-04 Audited Actual	2004-05 Unaudited Actual	2005-06 Adopted Budget	2005-06 Revised Budget*
<b>OTHER FINANCING SOURCES (USES)</b>				
Tax Anticipation Notes Proceeds	\$ 90,000,000	\$ -	\$ -	\$ -
Premium on Tax Anticipation Notes	635,750			
Interest Earnings on Note Proceeds	630,332			
Tax Anticipation Notes Repayment	(91,346,736)			
Note Issuance Costs	(134,438)			
	<u>\$ (215,092)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
2003 Certificates of Participation Proceeds	\$ 7,275,000	\$ -	\$ -	\$ -
Transfer from Energy Conservation Fund				
Reserves from 1992 and 1995 COPS	1,230,237	-	-	-
Transfer to Capital Reserve Fund for Artificial Turf	(2,118,965)	-	-	-
Repayment of Outstanding 1992 COPS	(3,487,203)	-	-	-
Repayment of Outstanding 1995 COPS	(2,031,209)	-	-	-
Certificates Issuance and Underwriting Costs	(126,571)	-	-	-
Certificates Costs for Insurance	(13,078)	-	-	-
Fund 2003 Certificates Reserve Account		-	-	-
	<u>\$ 728,211</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 513,119</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

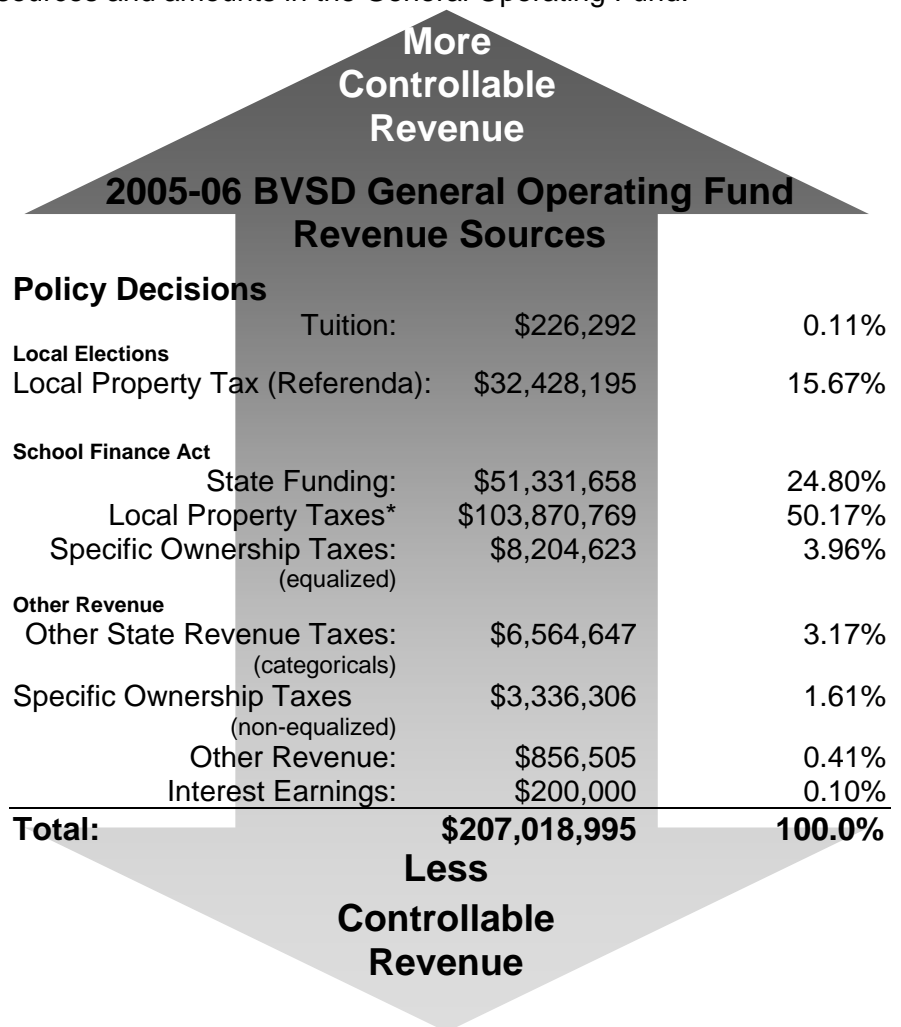
## General Operating Fund Resource Components:

### Resource Highlights

- The Board of Education can make policy decisions on what the District charges for its tuition and fees. This controllable revenue source comprises only 0.11 percent of total General Operating Fund revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents 15.67 percent of BVSD's 2005-06 budgeted revenue. The Board of Education can only recommend placing a referendum on the ballot.
- The Colorado Legislature determines BVSD's revenue from the School Finance Act. Boulder Valley voters have some control over who our state representatives are, and how they vote on education issues. This somewhat less controllable revenue comprises 78.94 percent of BVSD's budgeted revenue for 2005-06. The Board of Education has no control over the School Finance Act.
- Other Revenues including Non-Equalized Specific Ownership Tax, Categorical Reimbursements and Interest Earnings, make up the remaining 5.28 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of BVSD's control.

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

In the 2005-06 school year, the District projects the following revenue sources and amounts in the General Operating Fund:



\*includes abatement and delinquent local property tax



## General Operating Fund - Resource Assumptions:

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

The SFA for Boulder Valley includes a 1.1% increase to per pupil funding or \$6,104 per funded pupil. However, the School Finance Act also allows for a \$1 per pupil rescission to pay for the staff at the Colorado Department of Education, resulting in an anticipated net per pupil revenue of \$6,103. (The general state increase to the base was 1.1%.) The increase to base funding state-wide is inflation (.1%) plus one percent as required by Amendment 23. Each year, the legislature sets the base funding for every school district in the state. The School Finance Act outlines a formula that evaluates various factors and determines the funding to provide an equitable education experience in each school district. Additional funding is added to the base according to the formula. The At-Risk factor in the formula has been adjusted for the 2005-06 school year, resulting in additional funds to the District. The per pupil operating revenue or PPOR (after the \$271 per pupil allocation to the Capital Reserve Fund and Insurance Reserve Fund and \$1 rescission) is \$5,832.

The SFA computation is based on the pupil count taken on October 1 of the budget year. For 2005-06, the total enrollment, including preschool, is projected to be 28,003. The October 2005 funded pupil count is projected to be 26,819. The funded pupil count is based on full time equivalent students with pre-kindergarten and kindergarten students counted as half-time. The actual number is determined in early November after the student enrollment data is collected, audited by the district staff, and verified with the Colorado Department of Education.

Estimated revenue from the School Finance Act is based on the projected averaged funded pupil count of 26,819 times the per pupil funding of \$6,104, or \$163,703,176\*. Of this sum, \$7,267,949 (\$271 X 26,819) is allocated to the Capital Reserve Fund and the Insurance Reserve Fund. Charter schools not in BVSD buildings receive capital funding directly.

## 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. Based on the following calculation it is estimated that the district will receive \$136,651,881 in local property taxes for funding operations in 2005-06.

Total Program Funding through the School Finance Act	\$ 163,703,176
Minus: State Finance Act Funding **	(51,508,455)
Equalized Specific Ownership Tax	<u>(8,204,623)</u>
Property Tax Amount***	\$ 103,990,098
Plus: November 1991 1998, and 2002 Override Elections***	32,661,783
<b>TOTAL ESTIMATED GENERAL FUND TAX LEVY</b>	<b>\$ 136,651,881</b>

\*Minor adjustment for rounding.

\*\*Subject to change by CDE.

\*\*\*These amounts are higher than what is budgeted due to uncollectible local property taxes. BVSD does not collect 100% of local property taxes each year as a result of delinquent tax payments and foreclosures .



2. **Specific ownership taxes** are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the School Finance Act along with property tax and state equalization. The formula for determining program funding is based in part on the amount of specific ownership tax revenue actually received by the district in the prior fiscal year. Specific ownership taxes have been affected by the stagnant economy over the past four years.
3. **Interest income** is projected to be \$200,000 in 2005-06. A slight increase in interest rates has improved this revenue stream; however the total amount received continues to remain lower than past years.

### State Revenues:

4. **State Equalization** from the School Finance Act represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2005-06 is \$51,508,455 and together with equalized specific ownership and local property taxes comprises total program funding.
5. Colorado provides **Other State Revenues** to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include transportation of students to and from school, special education programs, vocational education programs and English language proficiency programs. In 2005-06, the **Vocational Education** categorical reimbursement is projected to decline by 5.1%. This is generally a combination of limited additional funding from the state, and greater expenditures state-wide. The **Special Education** state funding is projected to rise by 4.6% for BVSD due to an increase in the allocation to the available funds at the state level. The **Transportation** categorical reimbursement is estimated to increase from the 04-05 Revised Adopted Budget by 8.7%. The **English Language Proficiency Act (ELPA)** amount is projected to decrease by 7.9%. **Talented and Gifted (TAG)** state funding is estimated at \$191,678, a decline of 1.2% from 2004-05.

### Revenue From State Sources:

	Audited Actual 2001-02	Audited Actual 2002-03	Audited Actual 2003-04	Unaudited Actual 2004-05	Revised Budget 2005-06
Vocational Education	\$1,093,446	\$836,724	\$740,919	\$863,334	\$750,000
Special Education	3,253,442	3,458,753	3,562,820	3,580,231	3,727,357
Transportation	1,641,720	1,740,381	1,666,126	1,817,823	1,810,612
ELPA	112,044	102,251	88,975	75,355	85,000
Talented & Gifted	177,031	181,926	196,318	194,093	191,678
<b>TOTAL</b>	<b>\$6,277,683</b>	<b>\$6,320,035</b>	<b>\$6,255,158</b>	<b>\$6,530,836</b>	<b>\$6,564,647</b>

## 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.

### **BOULDER VALLEY SCHOOL DISTRICT RE-2** ***Special Education Expenditures***

#### **I. Funding Sources - 2005-2006**

Federal Funds: Federal Grant Dollars	19.18% of total Special Education budget
State Funds: Categorical Reimbursements	11.95% of total Special Education budget
Local Funds: School Finance Act	68.88% of total Special Education budget

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

<b>Expenditures:</b>	<b>2001-02 Actual</b>	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Actuals</b>	<b>2005-06 Budget</b>
Salaries/Wages	\$ 16,534,154	\$ 17,648,416	\$ 18,465,849	\$ 18,754,101	\$ 19,801,642
Benefits	3,127,781	3,294,800	3,759,857	3,769,175	3,906,817
Purchased Services, Supplies, Capital Outlay	1,226,294	1,358,060	1,547,613	2,050,548	1,506,207
<b>Total General Operating Fund Expenditures</b>	<b>\$ 20,888,230</b>	<b>\$ 22,301,275</b>	<b>\$ 23,773,319</b>	<b>\$ 24,573,824</b>	<b>\$ 25,214,666</b>
<b>Total Grant Expenditures</b>	<b>\$ 3,633,773</b>	<b>\$ 4,128,724</b>	<b>\$ 4,555,725</b>	<b>\$ 6,037,411</b>	<b>\$ 5,982,526</b>
<b>Total General Fund and Grant Expenditures</b>	<b>\$ 24,522,003</b>	<b>\$ 26,429,999</b>	<b>\$ 28,329,044</b>	<b>\$ 30,611,235</b>	<b>\$ 31,197,192</b>
<b>Personnel (full-time equivalents) <sup>1,4</sup></b>					
Instructional Staff <sup>2</sup>	311.74	289.47	292.27	299.20	302.34
Paraprofessionals	194.95	207.43	209.98	213.77	218.92
Clerical	11.00	12.60	15.95	16.08	16.58
Administrators <sup>3</sup>	11.60	9.59	11.38	12.10	12.00
<b>Total General Fund &amp; Grant Personnel</b>	<b>529.29</b>	<b>519.09</b>	<b>529.58</b>	<b>541.14</b>	<b>549.84</b>
<b>October Pupil Count</b>	<b>3,324</b>	<b>3,352</b>	<b>3,158</b>	<b>3,178</b>	<b>3,017</b>
<b>December Pupil Count <sup>5</sup></b>	<b>3,454</b>	<b>3,435</b>	<b>3,307</b>	<b>3,288</b>	<b>3,127</b>
<b>Per October Pupil Expenditure</b>	<b>\$ 7,377</b>	<b>\$ 7,885</b>	<b>\$ 8,971</b>	<b>\$ 9,632</b>	<b>\$ 10,340</b>
<b>Per December Pupil Expenditure</b>	<b>\$ 7,100</b>	<b>\$ 7,694</b>	<b>\$ 8,566</b>	<b>\$ 9,310</b>	<b>\$ 9,977</b>
<b>State Categorical Reimbursement</b>	<b>\$ 3,253,442</b>	<b>\$ 3,458,753</b>	<b>\$ 3,524,469</b>	<b>\$ 3,562,820</b>	<b>\$ 3,727,357</b>

#### **Notes:**

- <sup>1</sup> Personnel figures reflect both the General Operating Fund and Grant Fund.
- <sup>2</sup> Includes Special Skills Aide hours converted to FTE.
- <sup>3</sup> Administrators includes Coordinators as well as Directors.
- <sup>4</sup> Actual FTE are a point in time number and may change depending on the date used.
- <sup>5</sup> December Count budget is an estimate based on a 4 year average change, a 3.47% increase in count from October.

### Beginning Balances:

6. Budgeted beginning fund balances for the General Operating Fund include significant amounts of dollars that are restricted for designated purposes in the coming fiscal year. In fiscal year 2005-06, the **restricted beginning fund balance** includes the reserves necessary for contracts, debt service and warehouse inventory as carried forward from the prior year, totaling \$1,337,064. The 2004-05 TABOR Emergency Reserve of \$5,595,624 and unused contingency reserve of \$3,730,416 are also considered part of the restricted beginning balance. Also included in the restricted beginning balance are funds set aside for specific purposes that were budgeted but unspent in the prior fiscal year and carried forward into the current fiscal year to be used for the same purposes. These items include; textbooks that were ordered but not received (\$402,643), unspent School Resource Allocation budgets (\$336,644), employee contractual obligations (\$54,984), dollars related to the Federal Medicaid program (\$123,481) and unspent funds from the 1998 computer replacement program (\$153,850).
7. The portion of the beginning fund balance which is not restricted for specific purposes is available for expenditure at the discretion of the Board of Education. In this fiscal year 2005-06 budget, the **unrestricted beginning fund balance** for the General Operating Fund is \$5,817,301.

### General Operating Fund Only - Beginning Fund Balances:

	Audited Actual 2001-02	Audited Actual 2002-03	Audited Actual 2003-04	Unaudited Actual 2004-05	Revised Budget 2005-06
Restricted	\$2,248,129	\$645,952	\$15,779,870	\$16,423,412	\$ 1,071,602
TABOR Emergency	4,771,945	4,987,760	5,246,622	5,299,298	5,595,624
Contingency	3,560,185	3,298,150	3,411,506	3,568,551	3,730,416
Referendum Stabilization*	6,949,217	5,976,825	-	-	-
Other Restricted Reserves	-	-	-	472,973	1,337,064
Unrestricted	806,618	59,684	(2,143,152)	4,331,963	5,817,301
<b>TOTAL Budget Basis Beginning Fund Balance**</b>	<b>\$18,336,094</b>	<b>\$14,968,371</b>	<b>\$22,294,846</b>	<b>\$30,096,197</b>	<b>\$17,552,007</b>
Summer Salary Accrual	(14,694,706)	(15,610,934)	(16,557,701)	(16,978,199)	-
Warehouse Inventory***	462,161	442,616	-	-	-
<b>TOTAL GAAP Fund Balance</b>	<b>\$4,103,549</b>	<b>\$(199,947)</b>	<b>\$5,737,145</b>	<b>\$13,117,998</b>	<b>\$17,552,007</b>

\* The Referendum Stabilization Fund is considered to be a restricted beginning fund balance rather than a separate reservation of fund balance as of the 2003-04 fiscal year.

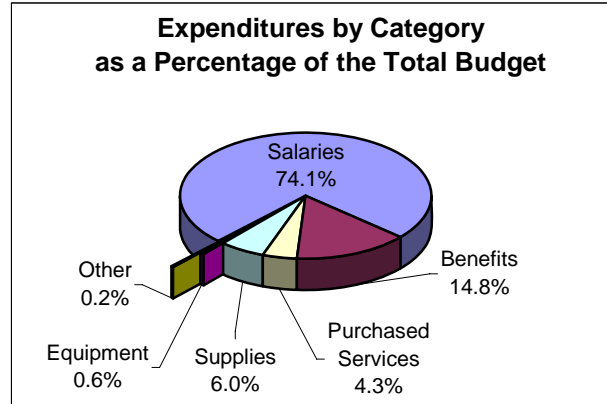
\*\* The 2005-06 Revised Adopted Budget is presented on a GAAP Basis, where the Budget Basis Beginning Fund Balance equals the GAAP Basis Beginning Fund Balance.

\*\*\* Beginning with the 2003-04 Audited Financials, the Warehouse Inventory Reserve has been included in the total GAAP Ending Fund Balance.

## General Operating Fund Expenditures

### Expenditure Highlights:

- 2005-06 Total expenditures: \$182,425,325.\*
- \$3.1 million increase in compensation for all employee groups.
- Adjusts general teaching staff by 9.723 FTE for enrollment projections, an estimated savings of \$612,695.
- Adds instructional programs and support totaling \$417,868.
- Adds funds to cover increasing natural gas and vehicle fuel prices in the amount of \$645,710.
- Addresses critical district needs in the areas of K-8 regular instruction, secondary literacy instruction, software licenses, and other operating expenditures totaling \$668,000.
- Reduces expenditures by \$7,824,864 to reflect the transfer of budget dollars for all transportation services to the new, statutorily required Transportation Fund, established as a result of the passage of Referendum 3A on November 1, 2005.
- Adds one-time expenditures totaling \$1,783,543 utilizing unrestricted beginning fund balance and resources from the Transportation mill levy.



*\*General Operating Fund reserves are \$12,242,811; transfers equal \$29,488,066 and the ending fund balance is \$414,800; for a total of \$224,571,002. The ending fund balance reflects estimated revenues exceeding estimated expenditure, transfers and reserves in the 2005-06 fiscal year. These funds are not appropriated at this time. Once appropriated, to maintain compliance with Board policy DB, these funds may only be expended on one-time items.*

## General Operating Fund - Expenditure Assumptions:

Expenditure projections for continuation of current programs and services are based on the 2004-05 estimated actual expenditures except as noted on pages 18 through 22 in the *2005-06 Budget Adjustment Plan* and as modified below.

1. District revenues fund the following priorities: maintaining class size reductions in kindergarten and first grades in all schools; kindergarten through second grades in high needs schools and literacy programs.

### 2. Salaries:

The salary projection for the General Operating Fund for 2005-06 includes the following:

- a. The October 1, 2005, funded pupil count is projected to increase by 20 from October 1, 2004. The increase is primarily due to an expansion of the Colorado Preschool Program. Teacher FTE was reduced to adjust for the decline in non-charter enrollment.
- b. Salary projections for 2005-06 include an additional \$3.1 million in compensation for all employee groups. These include service employees (custodians, maintenance workers, bus drivers and food service employees), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists and social workers), paraeducators, other instructional support staff (tutors, k-care specialists, computer/media technicians), building administrators (principals and assistant principals), central administrators and professional-technical employees. Funds are also reallocated from non-personnel accounts to salary line items to better reflect actual expenditures. These three components reflect the increase in salaries above the 2004-05 estimated actual expenditures.
- c. Further detail of individual staffing changes is included in the *2005-06 Budget Adjustment Plan* beginning on page 18 of this document.

### 3. Employee Benefits:

A significant plan restructuring for the 2005-06 fiscal year prevented an increase in health insurance premiums and maintained the existing expense to the District. Any regular employee working twenty or more scheduled hours per week is eligible for District paid benefits of health, dental, life and long term disability insurance. The 0.5% January increase in the District paid Public Employees' Retirement Association (PERA) benefit is estimated to cost over \$350,000.

The following percentages and dollar amounts will be in effect for salary and related employee benefits:

PERA:	10.65%	0.5% increase in January, 2006
Medicare:	1.45%	For employees hired after 4/1/86
Long Term Disability:	0.19%	
Subtotal:	12.29%	
Health Insurance:	\$3,615	CIGNA POS / FTE / year (Employee pays \$331 of this amount.)
	\$3,470	CIGNA HMO / FTE / year
	\$3,025	Kaiser HMO / FTE / year
	\$2,652	Kaiser Catastrophic / FTE / year
Flex Medical Account:	\$50	per FTE / year
Dental Insurance:	\$431	per FTE / year
Life Insurance:	\$37	per FTE / year for \$20,000 in coverage

**4. Purchased Services, Supplies and Materials, Capital Outlay, Other:**

Proposed costs for purchased services, supplies and materials, and capital outlay are calculated based upon the projected student enrollment and contractual agreements. Significant increases are seen in the areas of software contracts, 31.4%, natural gas, 20%, and building maintenance materials, 10%. Several one-time items are incorporated, including professional development, TIES training and curriculum development.

**5. Instructional Supplies and Materials:**

The instructional supplies and materials minimum requirement legislated by the state is \$167 per pupil, an increase of 1.1%. This budget allocates \$263 per pupil, including several one-time expenditures for textbooks, and equipment.

**6. Treasurer's Fees:**

The fee charged to BVSD by the Boulder, Gilpin and Broomfield County Treasurers office for the collection of property taxes is equal to one quarter of one percent (0.25%). The state share portion of the SFA funding is not subject to this fee. This fee will cost the District an estimated \$417,000 in the 2005-06 fiscal year.

**7. Charter School Costs:**

Costs for four charter schools are included in the Charter School Fund - Horizons K-8, Peak to Peak K-12, Summit Middle, and Boulder Preparatory High School. Expenditure budgets are based on contracts negotiated with the individual schools. Charter student per pupil revenue is reflected as a transfer from the General Operating Fund to the Charter Fund. The significant increase between the 2004-05 and 2005-06 charter school transfer is a result of an additional 43.5 student FTE over the 2004-05 budgeted student FTE and the per pupil 'fair share' of the 2005 Transportation mill levy revenue. This is a reduction from the 2005-06 Proposed Budget as the expected increase in charter students did not materialize at the beginning of the school year.

**8. Contingency:**

The contingency reserve has been increased to 3.0% from 2.0% of the General Operating Fund expenditures. The emergency reserve is continued at 3.0% to comply with TABOR. The use of the TABOR emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Revised Adopted Budget also reserves \$200,000 for multi year contractual obligations, \$722,264 for a debt service final payment and \$414,800 for warehouse inventory.

**9. Transfers from the General Operating Fund:**

The Athletic Fund transfer is increased by 2.1%, reflecting the additional School Finance Act funding and \$16,000 to address salary and benefit costs for game workers. The total Athletic Fund transfer is \$1,625,968.

The transfers to the Capital Reserve and Insurance Reserve Funds are calculated based on the \$271 per student minimum amount required by state law. Additional one-time funds have been allocated to the Capital Reserve Fund for specific purposes including: \$100,000 from the Community Schools Fund to replace the gymnasium floor at Broomfield Heights Middle School, allowing the continued generation of facility rental revenue; \$1,030,000 to address technology infrastructure needs as related to the implementation of the four-year computer replacement program; \$2,227,159 to accelerate the bus replacement cycle and address other critical deferred maintenance needs. The 2005-06 Capital Reserve Project List can be found on pages 274-277 of this document.

The total transfer from the Community Schools Fund is \$633,750, an increase of \$50,000. This change reflects a reduction of \$150,000 for a one time transfer for fiscal year 2004-05, a one-time transfer of \$100,000 to the Capital Reserve Fund noted in the paragraph above and an increase to the ongoing transfer to the General Operating Fund of \$100,000.



## Stretching Your BVSD Dollar:

	04-05 REVISED BUDGET	05-06 REVISED BUDGET	% OF TOTAL	
<b>INSTRUCTION</b>	<b>\$ 97,419,457</b>	<b>\$ 98,171,645</b>	<b>53.82%</b>	
REGULAR EDUCATION	92,774,466	93,097,379	51.03%	
VOCATIONAL EDUCATION	2,493,388	2,555,960	1.40%	
CO-CURRICULAR EDUCATION AND ATHLETICS	1,219,528	1,340,942	0.74%	
TALENTED AND GIFTED EDUCATION	932,075	1,177,364	0.65%	
<b>SPECIAL INSTRUCTION</b>	<b>\$ 29,591,974</b>	<b>\$ 30,048,463</b>	<b>16.47%</b>	
SPECIAL EDUCATION	25,014,239	25,214,666	13.82%	
LITERACY AND LANGUAGE	4,577,735	4,833,797	2.65%	
SUPPORT SERVICES				
<b>INSTRUCTIONAL SUPPORT</b>	<b>\$ 12,666,748</b>	<b>\$ 12,495,313</b>	<b>6.85%</b>	
STUDENT SERVICES	4,998,338	5,047,533	2.77%	
INSTRUCTIONAL STAFF SUPPORT	7,668,410	7,447,780	4.08%	
<b>SCHOOL ADMINISTRATION AND OPERATIONS</b>	<b>\$ 36,157,455</b>	<b>\$ 30,325,363</b>	<b>16.62%</b>	
SCHOOL ADMINISTRATION	14,050,874	14,464,963	7.93%	
OPERATIONS AND MAINTENANCE	15,452,033	15,860,400	8.69%	
STUDENT TRANSPORTATION	6,654,548	-	0.00%	
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>	<b>\$ 10,685,151</b>	<b>\$ 11,384,541</b>	<b>6.24%</b>	
GENERAL ADMINISTRATION	2,459,675	2,886,368	1.58%	
BUSINESS SERVICES	1,922,971	2,199,977	1.21%	
CENTRAL SERVICES	5,258,068	5,254,721	2.88%	
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)	88,098	96,560	0.05%	
DEBT SERVICES (PAYMENTS ON DEBT)	946,915	946,915	0.52%	
<b>GRAND TOTAL</b>	<b>\$ 186,520,785</b>	<b>\$ 182,425,325</b>	<b>100.00%</b>	

**Footnotes**

1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.

2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.

3 Program is the Program or Project title from the CDE Chart of Accounts.

4 A Transportation Fund was developed after voters approved the 2005 Transportation mill levy in November 2005. This fund accounts for all the transportation services within the District and is no longer budgeted for in the General Operating Budget.



## Making Choices in the BVSD Budget:

**CATEGORY**

<b>GROUP</b>	<b>05-06</b>	<b>% OF</b>	<b>% OF TOTAL</b>
<b>PROGRAM</b>	<b>BUDGET</b>	<b>GROUP</b>	<b>BUDGET</b>
<b>INSTRUCTION</b>			
<b>REGULAR EDUCATION</b>	<b>\$ 93,097,379</b>		<b>51.03%</b>
GENERAL INSTRUCTION - ALL LEVELS	79,155,598	85.01%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	5,904,932	6.34%	
ELEMENTARY LITERACY	2,166,137	2.33%	
INSTRUMENTAL MUSIC	1,982,196	2.13%	
DROPOUT PREVENTION	778,580	0.84%	
MIDDLE LEVEL LITERACY / SECONDARY LITERACY	821,909	0.88%	
STRUGGLING READERS	281,879	0.30%	
K-3 LITERACY	396,503	0.43%	
CHINOOK	365,058	0.39%	
STUDENT ACHIEVEMENT	354,222	0.38%	
COMPUTER REPLACEMENT PROGRAM	302,664	0.33%	
CONNECTIONS	179,732	0.19%	
INTERNATIONAL BACCALAUREATE	142,646	0.15%	
MULTI-CULTURAL	108,992	0.12%	
HISPANIC STUDY SKILLS	71,342	0.08%	
CULTURAL DIVERSITY	42,800	0.05%	
EXPELLED STUDENT SERVICES	24,200	0.03%	
HIGH SCHOOL OPTIONS	17,989	0.02%	
<b>VOCATIONAL EDUCATION</b>	<b>\$ 2,555,960</b>		<b>1.40%</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>	<b>\$ 1,340,942</b>		<b>0.74%</b>
<b>TALENTED AND GIFTED EDUCATION</b>	<b>\$ 1,177,364</b>		<b>0.65%</b>
<b>TOTAL INSTRUCTION</b>	<b>\$ 98,171,645</b>		<b>53.82%</b>
<b>SPECIAL INSTRUCTION</b>			
<b>SPECIAL EDUCATION</b>	<b>\$ 25,214,666</b>		<b>13.82%</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>	<b>\$ 4,833,797</b>		<b>2.65%</b>
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>\$ 30,048,463</b>		<b>16.47%</b>
<b>INSTRUCTIONAL SUPPORT</b>			
<b>STUDENT SERVICES</b>	<b>\$ 5,047,533</b>		<b>2.77%</b>
COUNSELING SERVICES	3,040,196	60.23%	
NURSING AND HEALTH SERVICES	1,313,104	26.01%	
DROPOUT PREVENTION	208,754	4.14%	
FAMILY RESOURCE SCHOOLS	148,215	2.94%	
TRANSLATION SERVICES	98,889	1.96%	
SOCIAL WORK SERVICES	55,185	1.09%	
FAMILY ADVOCATE PROGRAM	64,872	1.29%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	118,318	2.34%	
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 7,447,780</b>		<b>4.08%</b>
LIBRARY SUPPORT SERVICES	3,124,391	41.95%	
TECHNOLOGY SPECIALISTS	774,218	10.40%	
K-3 LITERACY	884,931	11.88%	
ADMIN AND EVALUATION OF LEARNING SERVICES	607,584	8.16%	
COMPUTER REPLACEMENT PROGRAM	407,313	5.47%	
CULTURAL DIVERSITY	300,658	4.04%	
CURRICULUM DEVELOPMENT COUNCIL	265,299	3.56%	
MEDIA SUPPORT SERVICES	219,136	2.94%	
STAFF DEVELOPMENT	435,597	5.85%	
MIDDLE LEVEL LITERACY	157,150	2.11%	
INDUCTION	146,741	1.97%	
INTERNET SUPPORT SERVICES	83,448	1.12%	
OTHER INSTRUCTIONAL STAFF SUPPORT	41,314	0.55%	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 12,495,313</b>		<b>6.85%</b>



## Making Choices in the BVSD Budget:

### CATEGORY

GROUP PROGRAM	05-06 BUDGET	% OF GROUP	% OF TOTAL BUDGET
<b><u>SCHOOL ADMINISTRATION AND OPERATIONS</u></b>			
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 14,464,963</b>		<b>7.93%</b>
PRINCIPAL'S OFFICE	14,135,859	97.74%	
COMPUTER REPLACEMENT PROGRAM	112,000	0.77%	
SCHOOL ADMINISTRATION SERVICES	64,173	0.44%	
SCHOOL LEVEL SUPPORT	94,740	0.65%	
OPEN ENROLLMENT	39,565	0.27%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)	18,626	0.13%	
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 15,860,400</b>		<b>8.69%</b>
MAINTENANCE & OPERATIONS	15,002,011	94.59%	
ENVIRONMENTAL SERVICES	404,990	2.55%	
ADMIN OF MAINTENANCE AND OPERATIONS	446,249	2.81%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)	7,150	0.05%	
<b>STUDENT TRANSPORTATION</b>	<b>\$ -</b>		<b>0.00%</b>
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 30,325,363</b>		<b>16.62%</b>
<b><u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u></b>			
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,886,368</b>		<b>1.58%</b>
SUPERINTENDENT	943,291	32.67%	
TAX COLLECTION FEES	417,000	14.45%	
SECONDARY EDUCATION SUPPORT	267,807	9.28%	
LEGAL SERVICES	272,340	9.44%	
ELEMENTARY EDUCATION SUPPORT	305,463	10.58%	
ADMIN OF GENERAL SUPPORT SERVICES	220,808	7.65%	
STAFF NEGOTIATIONS SERVICES	140,572	4.87%	
GRANT PROCUREMENT	74,949	2.60%	
ELECTION SERVICES	69,750	2.42%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)	174,388	6.04%	
<b>BUSINESS SERVICES</b>	<b>\$ 2,199,977</b>		<b>1.21%</b>
<b>CENTRAL SERVICES</b>	<b>\$ 5,254,721</b>		<b>2.88%</b>
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)	2,376,623	45.22%	
HUMAN RESOURCES	1,040,115	19.79%	
TELECOMMUNICATIONS	678,512	12.91%	
COMMUNICATION SERVICES	331,939	6.32%	
RESEARCH AND EVALUATION SERVICES	315,045	6.00%	
PLANNING SERVICES	244,734	4.66%	
INSURANCE MANAGEMENT SERVICES	127,531	2.43%	
COMPUTER REPLACEMENT PROGRAM	63,543	1.21%	
SUBSTITUTE OFFICE	43,197	0.82%	
RECRUITMENT	30,960	0.59%	
OTHER CENTRAL SERVICES (i.e. TELEVISION BOARD MEETINGS)	2,522	0.05%	
<b>ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)</b>	<b>\$ 96,560</b>		<b>0.05%</b>
<b>DEBT SERVICES (PAYMENTS ON DEBT)</b>	<b>\$ 946,915</b>		<b>0.52%</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 11,384,541</b>		<b>6.24%</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$182,425,325</b>		<b>100.00%</b>

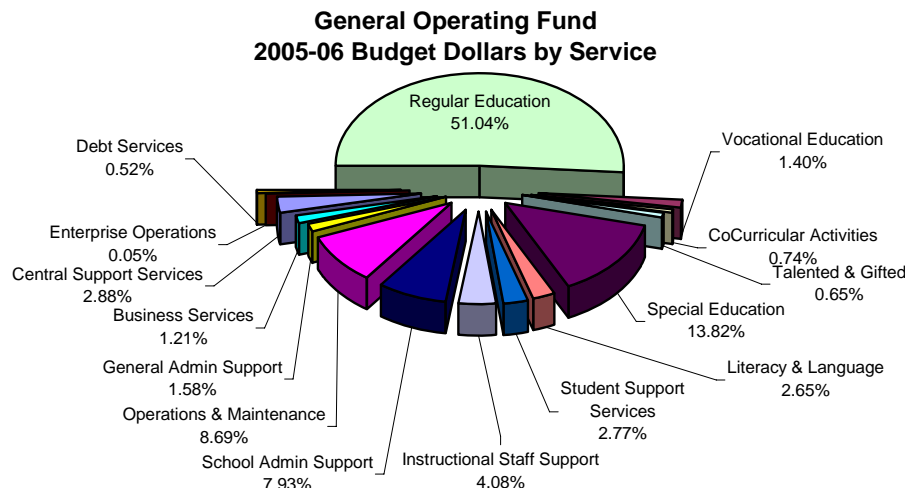
### Footnotes:

- Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- "% of Group" equals 05-06 budgeted dollars for that program divided by the "05-06" Budget for that Group (SRE).
- A Transportation Fund was developed after voters approved the 2005 Transportation mill levy in November 2005. This fund accounts for all the transportation services within the District and is no longer budgeted for in the General Operating Budget.

**General Operating Fund - Expenditures by Service (SRE) \***

<b>SERVICE</b>	<b>EXPENDITURES</b>	<b>% OF SPENDING</b>	<b>FTE</b>
<b><u>Instruction</u></b>			
Regular Education	\$ 93,097,379	51.03%	1,287.697
Vocational Education	2,555,960	1.40%	34.700
CoCurricular Activities	1,340,942	0.74%	0.000
Talented & Gifted	1,177,364	0.65%	8.282
<b>Total Instruction</b>	<b>98,171,645</b>	<b>53.82%</b>	<b>1,330.679</b>
<b><u>Special Instruction</u></b>			
Special Education	25,214,666	13.82%	269.469
Literacy & Language	4,833,797	2.65%	59.730
<b>Total Special Instruction</b>	<b>30,048,463</b>	<b>16.47%</b>	<b>329.199</b>
<b><u>Instructional Support</u></b>			
Student Support Services	5,047,533	2.77%	59.140
Instructional Staff Support	7,447,780	4.08%	77.074
<b>Total Instructional Support</b>	<b>12,495,313</b>	<b>6.85%</b>	<b>136.214</b>
<b><u>School Administration and Operations</u></b>			
School Admin Support	14,464,963	7.93%	221.278
Operations & Maintenance	15,860,400	8.69%	213.050
<b>Total School Administration and Ops</b>	<b>30,325,363</b>	<b>16.62%</b>	<b>434.328</b>
<b><u>District Wide Services and Community Obligations</u></b>			
General Admin Support	2,886,368	1.58%	17.600
Business Services	2,199,977	1.21%	33.550
Central Support Services	5,254,721	2.88%	46.925
Enterprise Operations	96,560	0.05%	4.550
Debt Services	946,915	0.52%	0.000
<b>Total District Wide Support</b>	<b>11,384,541</b>	<b>6.24%</b>	<b>102.625</b>
<b>GRAND TOTAL ALL SERVICES</b>	<b>\$ 182,425,325</b>	<b>100.00%</b>	<b>2,333.045</b>

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





Boulder Valley School District  
2005-06 General Fund SRE Three Year Comparison

SRE	2003-04 Audited Actual	2004-05 Unaudited Actual	2005-06 Revised Budget
11 REGULAR EDUCATION	\$ 85,687,037	\$ 86,709,784	\$ 93,097,379
12 SPECIAL EDUCATION	23,773,319	24,672,023	25,214,666
13 VOCATIONAL EDUCATION	2,578,923	2,693,881	2,555,960
14 COCURRICULAR ED/ATHLETICS	942,659	845,168	1,340,942
16 LITERACY & LANGUAGE	4,253,479	4,370,488	4,833,797
17 TALENTED & GIFTED	1,003,793	918,731	1,177,364
21 STUDENT SUPPORT SERVICES	4,992,887	5,007,979	5,047,533
22 INSTRUCTIONAL STAFF SUPP	6,488,840	6,649,535	7,447,780
23 GENERAL ADMIN SUPPORT	2,504,346	2,572,094	2,886,368
24 SCHOOL ADMIN SUPPORT	13,787,711	14,025,898	14,464,963
25 BUSINESS SERVICES	1,937,372	2,689,299	2,199,977
26 OPERATIONS & MAINTENANCE	15,205,967	15,757,590	15,860,400
27 STUDENT TRANSPORTATION	6,514,662	6,829,811	-
28 CENTRAL SUPPORT SERVICES	5,121,425	5,891,373	5,254,721
32 ENTERPRISE OPERATIONS	85,813	105,896	96,560
33 COMMUNITY SERVICES	25,505	-	-
34 ADULT BASIC EDUCATION	41,194	13,555	-
51 DEBT SERVICES	617,520	714,208	946,915
TOTAL	\$ 175,562,452	\$ 180,467,313	\$ 182,425,325



## BOULDER VALLEY SCHOOL DISTRICT

### 2005-06 General Operating Fund Service (SRE) Budgets by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2005-06
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES		USES		BUDGET
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	28,228,234	5,337,547	8,643	221,605	30,684	1,654,629	149,133	64,007	\$ 35,694,482
0020 GEN MIDDLE EDUCATION	15,523,627	2,954,697	25,750	121,308	20,950	187,420	68,182	26,143	18,928,077
0030 GEN HIGH SCHOOL EDUCATION	22,301,489	4,096,793	310,364	168,802	69,569	162,340	165,464	55,785	27,330,606
0040 GEN PRESCHOOL EDUCATION	18,075	3,540	-	-	-	4,060	-	-	25,675
0060 INTEGRATED EDUCATION	612,687	124,766	-	7,142	295	12,819	-	1,592	759,301
0080 LIBRARY INSTRUCTION	114,508	35,579	-	2,013	-	230,728	1,620	5,054	389,502
0090 OTHER GEN EDUCATION	(184,736)	4,847	2,702	2,792	104,379	975,911	91,948	53,326	1,051,169
0093 HOMEBOUND/HOSPITAL	20,720	2,494	-	-	-	-	-	-	23,214
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	524	-	-	524
0200 ART	1,093,879	213,923	-	-	-	31,879	-	121	1,339,802
0231 METALWORK AND JEWELRY	-	-	-	-	-	449	-	-	449
0260 PHOTOGRAPHY	-	-	-	-	-	720	-	-	720
0300 BUSINESS EDUCATION	-	-	-	213	-	8,285	557	257	9,312
0500 LANG ARTS ENGLISH	-	-	63	-	-	30,088	-	-	30,151
0510 LANGUAGE SKILLS	-	-	-	-	-	6,724	-	960	7,684
0511 READING	-	-	-	-	-	1,715	-	344	2,059
0543 JOURNALISM	-	-	-	-	-	344	-	344	688
0550 SPEECH	-	-	-	-	-	3,278	-	-	3,278
0560 DRAMA	-	-	-	-	-	742	-	-	742
0600 FOREIGN LANGUAGES	-	-	26	-	-	21,848	1,195	452	23,521
0810 HEALTH EDUCATION	-	-	-	-	-	3,803	-	288	4,091
0830 PHYSICAL EDUCATION	1,965,486	342,630	-	49	-	20,914	565	457	2,330,101
0833 CAP RES 96/97	-	-	-	-	-	281	-	288	569
0920 HOME EC FAMILY FOCUS	-	-	-	101	-	8,946	-	50	9,097
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	321	-	-	321
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	120	-	12,700	454	120	13,394
1065 INDUSTRIAL ARTS/WOODWORK	-	-	-	-	-	201	-	-	201
1100 MATHEMATICS	-	-	-	-	-	578,057	-	690	578,747
1210 MUSIC GENERAL	1,867,131	347,510	1,044	1,071	-	13,823	651	3,799	2,235,029
1240 MUSIC VOCAL	-	-	-	-	-	5,839	-	391	6,230
1250 MUSIC INSTRUMENTAL	1,662,845	305,757	26	636	-	11,279	393	1,260	1,982,196
1251 CONCERT BAND	-	-	-	-	-	487	-	49	536
1255 ORCHESTRA FULL	-	-	-	-	-	837	-	49	886
1256 ORCHESTRA, STRING	-	-	-	-	-	913	-	-	913
1300 NATURAL SCIENCE	-	-	-	-	-	2,404	-	-	2,404
1310 GEN SCIENCE	-	-	-	98	-	58,456	1,708	2,734	62,996
1500 SOCIAL SCIENCES	-	-	-	-	-	214,970	281	1,187	216,438
1520 AMERICAN STUDIES	-	-	-	-	-	970	-	-	970
1590 OTHER SOCIAL SCIENCES	-	-	-	-	-	288	-	288	576
1600 COMPUTER TECHNOLOGY	-	-	-	346	-	13,694	15,045	-	29,085
1690 OTHER COMPUTER TECHNOLOGY	1,100	112	-	-	-	431	-	-	1,643
<b>SRE TOTAL</b>	<b>73,225,045</b>	<b>13,770,195</b>	<b>348,618</b>	<b>526,296</b>	<b>225,877</b>	<b>4,284,117</b>	<b>497,196</b>	<b>220,035</b>	<b>\$ 93,097,379</b>



**BOULDER VALLEY SCHOOL DISTRICT**  
**2005-06 General Operating Fund Service (SRE) Budgets by Object**

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2005-06
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
<b>SRE 12 SPECIAL EDUCATION</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	14,526	5,000	-	1,000	5,056	-	-	\$ 146,234
0093 HOMEBOUND/HOSPITAL	23,879	6,881	-	-	-	-	-	-	30,760
1700 SPECIAL EDUCATION	13,122,397	2,653,056	13,730	14,762	1,037,366	78,719	22,554	16,860	16,959,444
1710 PHYS DISABILITY	737,651	149,335	-	-	-	-	-	-	886,986
1720 VISUAL DISABILITY	134,945	24,129	-	-	-	-	-	-	159,074
1730 HEARING DISABILITY	656,631	130,339	-	-	-	207	-	-	787,177
1740 S.L.I.C.	-	-	-	-	-	916	-	-	916
1750 SIED SPED SPECIAL ED	-	-	-	-	-	676	-	-	676
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	461	-	-	461
1770 SPEECH/LANGUAGE DISABLTY	1,742,350	337,139	-	-	-	-	-	-	2,079,489
1780 MULTIPLE DISABILITIES	-	-	-	-	-	343	-	-	343
1790 OTHER DISABILITIES	-	-	-	-	-	866	-	-	866
1791 PRESCH DISABILITY CHILD	487,423	93,795	200	-	262,711	-	-	-	844,129
2113 SOCIAL WORK SERVICES	1,078,520	199,873	-	-	-	-	-	-	1,278,393
2139 OTHR HLTH SVCS-MEDICAID	1,800	212	-	-	-	-	-	-	2,012
2140 PSYCHOLOGICAL SERVICES	1,232,481	201,899	-	-	-	-	-	-	1,434,380
2153 AUDIOLOGY SERVICES	65,757	11,923	-	-	-	-	-	-	77,680
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	397,156	83,710	-	-	-	-	-	780	481,646
<b>SRE TOTAL</b>	<b>19,801,642</b>	<b>3,906,817</b>	<b>55,930</b>	<b>14,762</b>	<b>1,304,077</b>	<b>91,244</b>	<b>22,554</b>	<b>17,640</b>	<b>\$ 25,214,666</b>
<b>SRE 13 VOCATIONAL EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,248,380	237,312	-	6,740	-	-	-	-	\$ 1,492,432
0033 TEEN PARENTING PROGRAM	232,571	34,887	11,836	-	1,200	7,123	-	500	288,117
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	4,781	-	-	4,781
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,451	-	-	2,451
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	7,200	-	-	2,500	-	129	9,829
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,738	-	-	8,738
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	1,008	-	-	1,008
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	-	-	-	-	-	5,000	-	322	5,322
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



## BOULDER VALLEY SCHOOL DISTRICT

### 2005-06 General Operating Fund Service (SRE) Budgets by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2005-06
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES		USES		BUDGET
<b>SRE 13 VOCATIONAL EDUCATION (continued)</b>									
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	\$ 8,500
2122 COUNSELING SERVICES	69,041	12,319	-	-	-	125	-	194	81,679
2134 NURSING SERVICES	45,764	9,517	-	-	-	-	-	-	55,281
2222 LIBRARY SUPPORT SVCS	28,849	5,475	-	-	-	5,000	-	318	39,642
2232 ADMIN VOC VOCATIONAL ED	227,982	38,515	-	-	2,800	8,520	-	852	278,669
2410 PRINCIPAL'S OFFICE	152,439	36,045	-	8,205	-	10,000	-	526	207,215
2490 OTHER SCHL ADMIN SUPPORT	4,422	532	-	-	664	-	-	-	5,618
<b>SRE TOTAL</b>	<b>2,009,448</b>	<b>374,602</b>	<b>21,036</b>	<b>14,945</b>	<b>5,564</b>	<b>124,199</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,555,960</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>									
0030 GEN HIGH SCHOOL EDUCATION	-	-	49,169	-	-	-	-	-	\$ 49,169
1808 INTRAMURALS - GENERAL	306,642	36,896	-	-	-	-	-	26,625	370,163
1900 STUDENT ACTIVITIES	-	-	-	-	-	419	-	-	419
1910 ELEM SPONSOR STUDENT ACT	129,897	15,647	-	-	-	-	-	-	145,544
1920 MIDDLE SPONSOR STUDENT AC	126,160	15,188	-	-	-	-	-	-	141,348
1930 HIGH SPONSOR STUDENT ACT	556,325	66,982	-	-	-	-	-	-	623,307
8916 JITSUYGO HIGH SCH PROGRAM	197	23	10,000	-	336	75	-	361	10,992
<b>SRE TOTAL</b>	<b>1,119,221</b>	<b>134,736</b>	<b>59,169</b>	<b>-</b>	<b>336</b>	<b>494</b>	<b>-</b>	<b>26,986</b>	<b>\$ 1,340,942</b>
<b>SRE 16 LITERACY &amp; LANGUAGE SUPPORT SERVICES</b>									
0010 GEN ELEMENTARY EDUC	1,914,183	348,744	-	-	-	10,790	-	-	\$ 2,273,717
0020 GEN MIDDLE EDUCATION	749,982	153,586	-	-	-	12,680	-	845	917,093
0030 GEN HIGH SCHOOL EDUCATION	781,100	155,795	825	-	-	11,667	-	-	949,387
0090 OTHER GEN EDUCATION	7,593	79,986	800	-	-	4,350	-	1,000	93,729
2200 INSTRUCTIONAL STAFF SPRT	472,075	93,524	-	3,100	9,210	1,400	-	850	580,159
2212 CURRICULUM DEVELOPMENT	3,587	431	2,031	-	825	-	-	-	6,874
2214 EVALUATION INSTRUCT SVCS	4,500	535	4,000	-	-	3,803	-	-	12,838
<b>SRE TOTAL</b>	<b>3,933,020</b>	<b>832,601</b>	<b>7,656</b>	<b>3,100</b>	<b>10,035</b>	<b>44,690</b>	<b>-</b>	<b>2,695</b>	<b>\$ 4,833,797</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>									
0020 GEN MIDDLE EDUCATION	44,360	7,097	-	-	26,650	2,470	-	-	\$ 80,577
0030 GEN HIGH SCHOOL EDUCATION	57,411	6,346	-	-	10,000	2,336	-	-	76,093
0070 TALENTED AND GIFTED	223,113	40,086	14,427	-	79,394	292,849	232	155	650,256
0080 LIBRARY INSTRUCTION	-	-	-	-	-	2,333	-	-	2,333
0550 SPEECH	-	-	-	-	-	1,211	-	-	1,211
1090 OTHER INDUST ARTS/TECH	54,072	10,516	20,000	-	-	735	25,000	-	110,323
1900 STUDENT ACTIVITIES	11,416	1,375	-	-	1,250	4,350	-	1,100	19,491
2213 STAFF DEVELOPMENT	-	-	11,000	-	-	-	-	-	11,000
2237 ADMIN TAG PROGRAMS	138,858	26,418	9,000	-	4,882	45,422	-	1,500	226,080
<b>SRE TOTAL</b>	<b>529,230</b>	<b>91,838</b>	<b>54,427</b>	<b>-</b>	<b>122,176</b>	<b>351,706</b>	<b>25,232</b>	<b>2,755</b>	<b>\$ 1,177,364</b>



**BOULDER VALLEY SCHOOL DISTRICT**  
**2005-06 General Operating Fund Service (SRE) Budgets by Object**

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2005-06
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES		USES		BUDGET
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	108,341	22,138	172,687	-	-	-	-	-	\$ 303,166
2111 SUPERVISION SOCIAL WORKER	15,837	4,032	-	-	-	-	-	-	19,869
2113 SOCIAL WORK SERVICES	201,131	49,015	-	-	-	2,000	-	-	252,146
2114 SASI	7,933	955	-	6,759	-	7,095	-	-	22,742
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,582,906	449,409	10,298	19,032	2,219	11,381	-	3,078	3,078,323
2126 PLACEMENT SERVICES	-	-	-	-	-	875	-	-	875
2134 NURSING SERVICES	417,608	84,160	3,300	4,000	6,400	5,265	600	2,710	524,043
2139 OTHR HLTH SVCS-MEDICAID	468,071	148,216	129,774	-	10,000	12,500	20,000	500	789,061
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	-	512	-	-	512
<b>SRE TOTAL</b>	<b>3,801,827</b>	<b>757,925</b>	<b>372,855</b>	<b>29,791</b>	<b>18,619</b>	<b>39,628</b>	<b>20,600</b>	<b>6,288</b>	<b>\$ 5,047,533</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPVRT	151,240	125,356	62,529	50	7,804	32,621	-	14,305	\$ 393,905
2210 IMPROVEMENT INSTRUC SVCS	712,177	120,378	89,797	876	15,459	96,894	-	11,000	1,046,581
2211 ADMIN LEARNING SERVICES	213,478	35,520	7,985	1,500	3,042	10,375	1,275	19,500	292,675
2212 CURRICULUM DEVELOPMENT	184,791	30,794	9,800	2,500	4,600	28,009	-	13,318	273,812
2213 STAFF DEVELOPMENT	41,554	129,674	22,713	-	-	292,695	-	358	486,994
2214 EVALUATION INSTRUCT SVCS	231,781	37,817	36,722	-	1,795	4,269	-	2,525	314,909
2219 LEARNING MATERIALS CENTER	18,684	5,993	-	-	700	862	-	1,200	27,439
2220 MEDIA SUPPORT SERVICES	666,344	166,669	21,500	-	6,146	17,167	93,000	1,746	972,572
2222 LIBRARY SUPPORT SVCS	2,660,343	463,339	16,386	-	-	72,603	280,746	621	3,494,038
2223 AUDIOVISUAL SERVICES	59,236	10,609	720	10,675	250	21,138	4,164	1,063	107,855
2226 INTERNET SUPPORT	-	-	-	37,000	-	-	-	-	37,000
<b>SRE TOTAL</b>	<b>4,939,628</b>	<b>1,126,149</b>	<b>268,152</b>	<b>52,601</b>	<b>39,796</b>	<b>576,633</b>	<b>379,185</b>	<b>65,636</b>	<b>\$ 7,447,780</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	631,861	109,291	50,174	1,279	20,691	25,431	2,200	7,507	\$ 848,434
2311 ADMIN BOE BOARD OF EDUC	-	-	-	-	19,200	7,251	-	17,509	43,960
2312 BOE SECTRY BOARD OF EDUC	25,328	4,344	-	-	-	-	-	-	29,672
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	144,172	24,361	103,157	-	-	650	-	-	272,340
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	111,549	17,947	6,576	-	-	500	-	4,000	140,572
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	440,023	81,405	8,809	2,251	17,286	378,331	4,270	10,916	943,291
2323 GRANT PROCURMNT/LOBBYING	54,938	9,621	-	-	1,140	9,250	-	-	74,949
<b>SRE TOTAL</b>	<b>1,407,871</b>	<b>246,969</b>	<b>699,166</b>	<b>3,530</b>	<b>60,717</b>	<b>421,513</b>	<b>6,470</b>	<b>40,132</b>	<b>\$ 2,886,368</b>



**BOULDER VALLEY SCHOOL DISTRICT**  
**2005-06 General Operating Fund Service (SRE) Budgets by Object**

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2005-06
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVCS	89,059	(503)	39,204	1,300	12,500	25,360	22,964	8,594	\$ 198,478
2410 PRINCIPAL'S OFFICE	11,569,899	2,228,877	30,104	27,073	175,354	88,357	119,756	8,439	14,247,859
2490 OTHER SCHL ADMIN SUPPORT	2,214	263	12,824	-	-	3,325	-	-	18,626
<b>SRE TOTAL</b>	<b>11,661,172</b>	<b>2,228,637</b>	<b>82,132</b>	<b>28,373</b>	<b>187,854</b>	<b>117,042</b>	<b>142,720</b>	<b>17,033</b>	<b>\$ 14,464,963</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	31,895	7,385	-	4,000	-	-	-	-	\$ 43,280
2513 BUDGETING SERVICES	421,884	78,884	3,302	771	3,405	1,610	95	6,723	516,674
2516 FINANCIAL ACCOUNTING SVCS	572,873	115,069	55,300	-	24,652	11,100	900	2,197	782,091
2520 PURCHASING SERVICES	285,148	52,464	227	205	5,139	3,035	427	1,767	348,412
2530 WAREHOUSING/DISTRIBUTING	395,689	80,851	3,273	1,100	1,850	4,900	450	19,565	507,678
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	4,842	-	(18,000)	(3,158)
<b>SRE TOTAL</b>	<b>1,707,489</b>	<b>334,653</b>	<b>62,102</b>	<b>16,076</b>	<b>35,046</b>	<b>30,487</b>	<b>1,872</b>	<b>12,252</b>	<b>\$ 2,199,977</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	7,542,368	1,668,568	-	1,088,168	24,913	4,581,319	7,518	89,157	\$ 15,002,011
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	150	1,150
2610 ADMIN MAINTENANCE & OPS	375,352	65,157	-	120	4,750	300	330	240	446,249
2620 ENVIRONMENTAL SERVICES	138,105	21,001	21,783	208,965	7,200	3,936	4,000	-	404,990
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
<b>SRE TOTAL</b>	<b>8,055,825</b>	<b>1,754,726</b>	<b>23,783</b>	<b>1,299,253</b>	<b>36,863</b>	<b>4,588,555</b>	<b>11,848</b>	<b>89,547</b>	<b>\$ 15,860,400</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2811 PLANNING SERVICES	168,794	28,837	22,666	433	2,876	17,579	1,198	2,351	\$ 244,734
2814 RESEARCH/EVALUATION SVCS	203,387	38,864	34,890	1,154	12,550	15,420	2,280	6,500	315,045
2820 COMMUNICATION SERVICES	234,585	44,272	11,721	500	17,556	6,500	3,800	15,527	334,461
2830 HUMAN RESOURCES	752,642	145,940	92,972	4,940	19,403	8,410	1,035	13,250	1,038,592
2832 RECRUITMENT/PLACEMENT SVC	17,562	4,118	-	-	9,280	-	-	-	30,960
2834 INSVC TRAINING NON-CERT	-	9,000	-	-	8,104	2,100	-	-	19,204
2835 EMPLOYEE INSURANCE SVCS	1,500	181	24,000	-	350	300	50	1,150	27,531
2839 HORIZONTALS/RECLASS/BVEA	3,138	378	-	-	22,000	-	-	-	25,516
2840 INFORMATION SYSTEMS SVCS	1,353,393	247,436	18,925	303,886	7,493	430,628	20,050	4,715	2,386,526
2845 TELECOMMUNICATIONS	58,305	11,027	57,000	577,470	21,000	-	7,350	-	732,152
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
<b>SRE TOTAL</b>	<b>2,793,306</b>	<b>530,053</b>	<b>262,174</b>	<b>888,383</b>	<b>220,612</b>	<b>480,937</b>	<b>35,763</b>	<b>43,493</b>	<b>\$ 5,254,721</b>





**BOULDER VALLEY SCHOOL DISTRICT**  
**2005-06 General Operating Fund Service (SRE) Budgets by Object**

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2005-06
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVIES	SERVICES	SERVICES			USES	BUDGET
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3230 PRINT SHOP DISTRICT	193,706	40,887	-	28,400	30	118,940	10,098	(302,439)	\$ 89,622
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	301	-	500	420	2,127	-	1,090	6,938
<b>SRE TOTAL</b>	<b>196,206</b>	<b>41,188</b>	<b>-</b>	<b>28,900</b>	<b>450</b>	<b>121,067</b>	<b>10,098</b>	<b>(301,349)</b>	<b>\$ 96,560</b>
<b>SRE 51 DEBT SERVICES</b>									
5113 2003 COPS	-	-	-	-	-	-	-	946,915	\$ 946,915
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>946,915</b>	<b>\$ 946,915</b>
<b>GRAND TOTAL</b>	<b>135,180,930</b>	<b>26,131,089</b>	<b>2,317,200</b>	<b>2,906,010</b>	<b>2,268,022</b>	<b>11,272,312</b>	<b>1,153,538</b>	<b>1,196,224</b>	<b>\$ 182,425,325</b>



**Boulder Valley School District**  
**2005-06 General Operating Fund Project/Program Budgets by Object**

PROJECT 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	2005-06 REVISED BUDGET
<b>0000 SCHOOL/DEPT WIDE</b>									
0010 GEN ELEMENTARY EDUC	24,710,901	4,712,237	5,643	221,605	17,184	1,640,129	24,657	57,907	\$ 31,390,263
0020 GEN MIDDLE EDUCATION	14,829,749	2,822,331	973	121,308	20,950	156,953	10,583	21,679	17,984,526
0030 GEN HIGH SCHOOL EDUCATION	20,777,956	3,804,419	129,253	168,802	63,569	129,878	44,720	39,408	25,158,005
0040 GEN PRESCHOOL EDUCATION	18,075	3,540	-	-	-	4,060	-	-	25,675
0060 INTEGRATED EDUCATION	575,653	116,848	-	7,142	295	12,819	-	1,592	714,349
0080 LIBRARY INSTRUCTION	114,508	35,579	-	2,013	-	230,728	1,620	5,054	389,502
0090 OTHER GEN EDUCATION	(184,736)	4,847	2,702	2,792	96,268	629,950	91,948	53,176	696,947
0093 HOMEBOUND/HOSPITAL	20,720	2,494	-	-	-	-	-	-	23,214
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	524	-	-	524
0200 ART	1,093,879	213,923	-	-	-	31,879	-	121	1,339,802
0231 METALWORK AND JEWELRY	-	-	-	-	-	449	-	-	449
0260 PHOTOGRAPHY	-	-	-	-	-	720	-	-	720
0300 BUSINESS EDUCATION	-	-	-	213	-	8,285	557	257	9,312
0500 LANG ARTS ENGLISH	-	-	63	-	-	30,088	-	-	30,151
0510 LANGUAGE SKILLS	-	-	-	-	-	6,724	-	960	7,684
0511 READING	-	-	-	-	-	1,715	-	344	2,059
0543 JOURNALISM	-	-	-	-	-	344	-	344	688
0550 SPEECH	-	-	-	-	-	3,278	-	-	3,278
0560 DRAMA	-	-	-	-	-	742	-	-	742
0600 FOREIGN LANGUAGES	-	-	26	-	-	20,533	1,195	452	22,206
0810 HEALTH EDUCATION	-	-	-	-	-	3,803	-	288	4,091
0830 PHYSICAL EDUCATION	1,965,486	342,630	-	49	-	20,914	565	457	2,330,101
0833 CAP RES 96/97	-	-	-	-	-	281	-	288	569
0920 HOME EC FAMILY FOCUS	-	-	-	101	-	8,946	-	50	9,097
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	321	-	-	321
1000 INDUST ARTS/TECHNOLOGY E	-	-	-	120	-	12,700	454	120	13,394
1065 INDUSTRIAL ARTS/WOODWORK	-	-	-	-	-	201	-	-	201
1100 MATHEMATICS	-	-	-	-	-	578,057	-	690	578,747
1210 MUSIC GENERAL	1,867,131	347,510	1,044	1,071	-	13,823	651	3,799	2,235,029
1240 MUSIC VOCAL	-	-	-	-	-	5,839	-	391	6,230
1250 MUSIC INSTRUMENTAL	1,662,845	305,757	26	636	-	11,279	393	1,260	1,982,196
1251 CONCERT BAND	-	-	-	-	-	487	-	49	536
1255 ORCHESTRA FULL	-	-	-	-	-	837	-	49	886
1256 ORCHESTRA, STRING	-	-	-	-	-	913	-	-	913
1300 NATURAL SCIENCE	-	-	-	-	-	2,404	-	-	2,404
1310 GEN SCIENCE	-	-	-	98	-	58,456	1,708	2,734	62,996
1500 SOCIAL SCIENCES	-	-	-	-	-	214,970	281	1,187	216,438
1520 AMERICAN STUDIES	-	-	-	-	-	970	-	-	970
1590 OTHER SOCIAL SCIENCES	-	-	-	-	-	288	-	288	576
1600 COMPUTER TECHNOLOGY	-	-	-	346	-	13,694	15,045	-	29,085
1690 OTHER COMPUTER TECHNOLO	1,100	112	-	-	-	431	-	-	1,643
1800 COCURRICULAR ACTIVITIES	-	-	49,169	-	-	-	-	-	49,169
1808 INTRAMURALS - GENERAL	289,812	34,870	-	-	-	-	-	26,625	351,307
1900 STUDENT ACTIVITIES	-	-	-	-	-	419	-	-	419
1910 ELEM SPONSOR STUDENT ACT	129,897	15,647	-	-	-	-	-	-	145,544
1920 MIDDLE SPONSOR STUDENT A	126,160	15,188	-	-	-	-	-	-	141,348
1930 HIGH SPONSOR STUDENT ACT	490,875	59,102	-	-	-	-	-	-	549,977
2100 SUPPORT SERVICES-STUDENT	(44,726)	(5,386)	-	-	-	-	-	-	(50,112)
2113 SOCIAL WORK SERVICES	43,316	11,869	-	-	-	-	-	-	55,185
2114 STUDENT ACCOUNTING	7,933	955	-	6,759	-	7,095	-	-	22,742



**Boulder Valley School District**  
**2005-06 General Operating Fund Project/Program Budgets by Object**

PROJECT	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2005-06
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
2122 COUNSELING SERVICES	2,551,169	443,019	10,298	19,032	2,219	11,381	-	3,078	\$ 3,040,196
2126 PLACEMENT SERVICES	-	-	-	-	-	875	-	-	875
2134 NURSING SERVICES	417,608	84,160	3,300	4,000	6,400	5,265	600	2,710	524,043
2139 OTHR HLTH SVCS-MEDICAID	468,071	148,216	129,774	-	10,000	12,500	20,000	500	789,061
2190 OTHER SUPPORT SRV-STUDEN	-	-	-	-	-	512	-	-	512
2200 INSTRUCTIONAL STAFF SPPR	(232,916)	(28,047)	-	-	-	-	-	-	(260,963)
2211 ADMIN LEARNING SERVICES	213,478	35,520	7,985	1,500	3,042	10,375	1,275	19,500	292,675
2212 CURRICULUM DEVELOPMENT	6,317	538	-	-	-	15,713	-	-	22,568
2213 STAFF DEVELOPMENT	41,554	129,674	17,713	-	-	246,656	-	-	435,597
2214 EVALUATION INSTRUCT SVCS	231,781	37,817	36,722	-	1,795	4,269	-	2,525	314,909
2219 LEARNING MATERIALS CENTE	18,684	5,993	-	-	700	862	-	1,200	27,439
2222 LIBRARY SUPPORT SVCS	2,610,960	450,351	-	-	-	61,518	941	621	3,124,391
2223 AUDIOVISUAL SERVICES	59,236	10,609	720	10,675	250	21,138	4,164	1,063	107,855
2300 ADMIN GEN SUPPORT SVCS	144,834	24,250	41,474	600	3,000	3,500	200	2,950	220,808
2311 ADMIN BOE BOARD OF EDUC	-	-	-	-	19,200	7,251	-	17,509	43,960
2312 BOE SECTRY BOARD OF EDUC	25,328	4,344	-	-	-	-	-	-	29,672
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	144,172	24,361	103,157	-	-	650	-	-	272,340
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	111,549	17,947	6,576	-	-	500	-	4,000	140,572
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	440,023	81,405	8,809	2,251	17,286	378,331	4,270	10,916	943,291
2323 GRANT PROCURMNT/LOBBYING	54,938	9,621	-	-	1,140	9,250	-	-	74,949
2400 SCHOOL ADMIN SUPPORT SVC	67,942	(3,769)	-	-	-	-	-	-	64,173
2410 PRINCIPAL'S OFFICE	11,569,899	2,228,877	30,104	27,073	175,354	88,357	7,756	8,439	14,135,859
2490 OTHER SCHL ADMIN SUPPORT	2,214	263	12,824	-	-	3,325	-	-	18,626
2513 BUDGETING SERVICES	409,909	76,441	3,302	771	3,405	1,610	95	6,723	502,256
2516 FINANCIAL ACCOUNTING SVC	572,873	115,069	55,300	-	24,652	11,100	900	2,197	782,091
2520 PURCHASING SERVICES	285,148	52,464	227	205	5,139	3,035	427	1,767	348,412
2530 WAREHOUSING/DISTRIBUTING	395,689	80,851	3,273	1,100	1,850	4,900	450	19,565	507,678
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPPLICATE	-	-	-	10,000	-	4,842	-	(18,000)	(3,158)
2600 MAINTENANCE & OPERATIONS	7,542,368	1,668,568	-	1,088,168	24,913	4,581,319	7,518	89,157	15,002,011
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	150	1,150
2610 ADMIN MAINTENANCE & OPS	375,352	65,157	-	120	4,750	300	330	240	446,249
2620 ENVIRONMENTAL SERVICES	118,287	17,155	18,783	168,965	5,700	1,436	-	-	330,326
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000



**Boulder Valley School District**  
**2005-06 General Operating Fund Project/Program Budgets by Object**

PROJECT PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVIES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2005-06 REVISED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
2811 PLANNING SERVICES	168,794	28,837	22,666	433	2,876	17,579	1,198	2,351	\$ 244,734
2814 RESEARCH/EVALUATION SVCS	203,387	38,864	34,890	1,154	12,550	15,420	2,280	6,500	315,045
2820 COMMUNICATION SERVICES	234,585	44,272	9,199	500	17,556	6,500	3,800	15,527	331,939
2830 HUMAN RESOURCES	717,604	137,781	92,972	4,940	19,403	8,410	1,035	13,250	995,395
2834 INSVC TRAINING NON-CERT	-	9,000	-	-	8,104	2,100	-	-	19,204
2835 EMPLOYEE INSURANCE SVCS	1,500	181	24,000	-	350	300	50	1,150	27,531
2839 HORIZONTALS/RECLASS/BVEA	3,138	378	-	-	22,000	-	-	-	25,516
2840 INFORMATION SYSTEMS SVCS	1,255,561	228,120	18,925	303,886	7,493	430,628	18,550	4,715	2,267,878
2845 TELECOMMUNICATIONS	58,305	11,027	57,000	523,830	21,000	-	7,350	-	678,512
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
3230 PRINT SHOP DISTRICT	193,706	40,887	-	28,400	30	118,940	10,098	(302,439)	89,622
3231 PRINT SHOP-SUMMER ACTIVI	2,500	301	-	500	420	2,127	-	1,090	6,938
5113 2003 COPS	-	-	-	-	-	-	-	946,915	946,915
8916 JITSUYGO HIGH SCH PROGRA	197	23	10,000	-	336	75	-	361	10,992
<b>PROJECT TOTAL</b>	<b>99,982,278</b>	<b>19,164,997</b>	<b>1,481,342</b>	<b>2,733,158</b>	<b>723,579</b>	<b>9,967,875</b>	<b>287,664</b>	<b>1,085,999</b>	<b>\$ 135,426,892</b>
<b>0013 K-3 LITERACY</b>									
0010 GEN ELEMENTARY EDUC	337,253	59,250	-	-	-	-	-	-	\$ 396,503
2210 IMPROVEMENT INSTRUC SVCS	579,176	96,229	87,797	876	12,959	96,894	-	11,000	884,931
<b>PROJECT TOTAL</b>	<b>916,429</b>	<b>155,479</b>	<b>87,797</b>	<b>876</b>	<b>12,959</b>	<b>96,894</b>	<b>-</b>	<b>11,000</b>	<b>\$ 1,281,434</b>
<b>0014 STRUGGLING READERS</b>									
0010 GEN ELEMENTARY EDUC	251,588	30,291	-	-	-	-	-	-	\$ 281,879
<b>PROJECT TOTAL</b>	<b>251,588</b>	<b>30,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 281,879</b>
<b>0015 K-12 MATHEMATICS</b>									
2210 IMPROVEMENT INSTRUC SVCS	-	-	2,000	-	2,500	-	-	-	\$ 4,500
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 4,500</b>
<b>0017 ELEMENTARY LITERACY</b>									
0010 GEN ELEMENTARY EDUC	1,797,868	323,317	-	-	-	-	-	-	\$ 2,121,185
0060 INTEGRATED EDUCATION	37,034	7,918	-	-	-	-	-	-	44,952
<b>PROJECT TOTAL</b>	<b>1,834,902</b>	<b>331,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,166,137</b>
<b>0019 CORE KNOWLEDGE - ELEM LEVEL</b>									
0010 GEN ELEMENTARY EDUC	1,130,624	212,452	-	-	-	-	-	-	\$ 1,343,076
<b>PROJECT TOTAL</b>	<b>1,130,624</b>	<b>212,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,343,076</b>
<b>0021 CHOICE</b>									
0020 GEN MIDDLE EDUCATION	335,993	64,486	-	-	-	1,168	-	195	\$ 401,842
<b>PROJECT TOTAL</b>	<b>335,993</b>	<b>64,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,168</b>	<b>-</b>	<b>195</b>	<b>\$ 401,842</b>
<b>0027 MIDDLE LEVEL LITERACY</b>									
0020 GEN MIDDLE EDUCATION	357,885	67,880	-	-	-	-	-	-	\$ 425,765
2210 IMPROVEMENT INSTRUC SVCS	133,001	24,149	-	-	-	-	-	-	157,150
<b>PROJECT TOTAL</b>	<b>490,886</b>	<b>92,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 582,915</b>
<b>0031 DROPOUT PREVENTION</b>									
0020 GEN MIDDLE EDUCATION	-	-	24,700	-	-	-	-	-	\$ 24,700
0030 GEN HIGH SCHOOL EDUCATIO	503,069	94,214	156,597	-	-	-	-	-	753,880
2113 SOCIAL WORK SERVICES	121,324	30,634	-	-	-	-	-	-	151,958
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
<b>PROJECT TOTAL</b>	<b>624,393</b>	<b>124,848</b>	<b>238,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 987,334</b>



**Boulder Valley School District**  
**2005-06 General Operating Fund Project/Program Budgets by Object**

PROJECT 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	2005-06 REVISED BUDGET
<b>0034 CONNECTIONS</b>									
0030 GEN HIGH SCHOOL EDUCATIO	148,870	29,331	-	-	-	1,531	-	-	\$ 179,732
<b>PROJECT TOTAL</b>	<b>148,870</b>	<b>29,331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,531</b>	<b>-</b>	<b>-</b>	<b>\$ 179,732</b>
<b>0035 MULTI-CULTURAL</b>									
0030 GEN HIGH SCHOOL EDUCATIO	91,882	17,110	-	-	-	-	-	-	\$ 108,992
<b>PROJECT TOTAL</b>	<b>91,882</b>	<b>17,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 108,992</b>
<b>0036 SECONDARY LEVEL LITERACY</b>									
0030 GEN HIGH SCHOOL EDUCATIO	331,286	64,858	-	-	-	-	-	-	\$ 396,144
<b>PROJECT TOTAL</b>	<b>331,286</b>	<b>64,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 396,144</b>
<b>0037 EXPELLED STUDENT SERVICES</b>									
0030 GEN HIGH SCHOOL EDUCATIO	-	-	24,200	-	-	-	-	-	\$ 24,200
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>24,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 24,200</b>
<b>0038 HIGH SCHOOL OPTIONS</b>									
0030 GEN HIGH SCHOOL EDUCATIO	6,469	772	-	-	-	10,271	-	477	\$ 17,989
2122 COUNSELING SERVICES	31,737	6,390	-	-	-	-	-	-	38,127
<b>PROJECT TOTAL</b>	<b>38,206</b>	<b>7,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,271</b>	<b>-</b>	<b>477</b>	<b>\$ 56,116</b>
<b>0039 ADVANCED PLACEMENT</b>									
0020 GEN MIDDLE EDUCATION	42,610	6,892	-	-	-	2,375	-	-	\$ 51,877
0030 GEN HIGH SCHOOL EDUCATIO	57,411	6,346	-	-	10,000	2,336	-	-	76,093
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
<b>PROJECT TOTAL</b>	<b>100,021</b>	<b>13,238</b>	<b>5,000</b>	<b>-</b>	<b>10,000</b>	<b>4,711</b>	<b>-</b>	<b>-</b>	<b>\$ 132,970</b>
<b>0040 AVID</b>									
0020 GEN MIDDLE EDUCATION	1,750	205	-	-	26,650	95	-	-	\$ 28,700
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
<b>PROJECT TOTAL</b>	<b>1,750</b>	<b>205</b>	<b>6,000</b>	<b>-</b>	<b>26,650</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>\$ 34,700</b>
<b>0043 CHINOOK</b>									
0030 GEN HIGH SCHOOL EDUCATIO	303,984	61,074	-	-	-	-	-	-	\$ 365,058
<b>PROJECT TOTAL</b>	<b>303,984</b>	<b>61,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 365,058</b>
<b>0044 NEWCOMERS</b>									
0030 GEN HIGH SCHOOL EDUCATIO	233,653	42,952	-	-	-	-	-	-	\$ 276,605
<b>PROJECT TOTAL</b>	<b>233,653</b>	<b>42,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 276,605</b>
<b>0046 HISPANIC STUDY SKILLS</b>									
0030 GEN HIGH SCHOOL EDUCATIO	60,296	11,046	-	-	-	-	-	-	\$ 71,342
<b>PROJECT TOTAL</b>	<b>60,296</b>	<b>11,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 71,342</b>
<b>0064 INTERDISCIPLINARY EDUC</b>									
0030 GEN HIGH SCHOOL EDUCATIO	-	-	77	-	-	3,748	-	850	\$ 4,675
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>3,748</b>	<b>-</b>	<b>850</b>	<b>\$ 4,675</b>
<b>0066 INTERDISCIPLINARY EDUC</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	3,367	-	1,075	\$ 4,442
0030 GEN HIGH SCHOOL EDUCATIO	-	-	-	-	-	449	-	-	449
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,816</b>	<b>-</b>	<b>1,075</b>	<b>\$ 4,891</b>
<b>0067 INTERDISCIPLINARY EDUC</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	2,845	155	1,037	\$ 4,037
0030 GEN HIGH SCHOOL EDUCATIO	-	-	-	-	-	450	-	-	450
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,295</b>	<b>155</b>	<b>1,037</b>	<b>\$ 4,487</b>
<b>0068 INTERDISCIPLINARY EDUC</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	3,433	-	1,307	\$ 4,740
0030 GEN HIGH SCHOOL EDUCATIO	-	-	314	-	-	561	-	-	875
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>314</b>	<b>-</b>	<b>-</b>	<b>3,994</b>	<b>-</b>	<b>1,307</b>	<b>\$ 5,615</b>
<b>0069 INTERDISCIPLINARY EDUC</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	306	-	-	\$ 306
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>306</b>	<b>-</b>	<b>-</b>	<b>\$ 306</b>



**Boulder Valley School District**  
**2005-06 General Operating Fund Project/Program Budgets by Object**

PROJECT PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVIES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2005-06 REVISED BUDGET
<b>0071 TALENTED &amp; GIFTED (SRA)</b>									
0070 TALENTED AND GIFTED	-	-	5,308	-	-	11,498	232	155	\$ 17,193
0080 LIBRARY INSTRUCTION	-	-	-	-	-	2,333	-	-	2,333
0550 SPEECH	-	-	-	-	-	1,211	-	-	1,211
1090 OTHER INDUST ARTS/TECH	-	-	-	-	-	735	-	-	735
<b>PROJECT TOTAL</b>	-	-	5,308	-	-	15,777	232	155	\$ 21,472
<b>0072 TALENTED AND GIFTED REF A</b>									
0070 TALENTED AND GIFTED	14,713	1,761	9,119	-	1,000	271,351	-	-	\$ 297,944
1090 OTHER INDUST ARTS/TECH	54,072	10,516	20,000	-	-	-	25,000	-	109,588
1900 STUDENT ACTIVITIES	3,021	364	-	-	1,000	-	-	-	4,385
2237 ADMIN TAG PROGRAMS	4,251	642	-	-	882	6,194	-	1,500	13,469
<b>PROJECT TOTAL</b>	76,057	13,283	29,119	-	2,882	277,545	25,000	1,500	\$ 425,386
<b>0073 TAG - DISTRICT PROGRAMS</b>									
0070 TALENTED AND GIFTED	130,789	23,762	-	-	78,394	10,000	-	-	\$ 242,945
1900 STUDENT ACTIVITIES	8,395	1,011	-	-	250	4,350	-	1,100	15,106
2237 ADMIN TAG PROGRAMS	89,358	18,249	-	-	4,000	1,500	-	-	113,107
<b>PROJECT TOTAL</b>	228,542	43,022	-	-	82,644	15,850	-	1,100	\$ 371,158
<b>0091 SUBSTANCE ABUSE PREVENTION</b>									
2100 SUPPORT SERVICES-STUDENT	16,958	3,124	-	-	-	-	-	-	\$ 20,082
<b>PROJECT TOTAL</b>	16,958	3,124	-	-	-	-	-	-	\$ 20,082
<b>0094 STUDENT ACHIEVEMENT</b>									
0090 OTHER GEN EDUCATION	-	-	-	-	8,111	345,961	-	150	\$ 354,222
<b>PROJECT TOTAL</b>	-	-	-	-	8,111	345,961	-	150	\$ 354,222
<b>0095 PARTNERS IN EDUCATION</b>									
2200 INSTRUCTIONAL STAFF SPPR	(60,320)	80,128	-	-	500	1,000	-	-	\$ 21,308
<b>PROJECT TOTAL</b>	(60,320)	80,128	-	-	500	1,000	-	-	\$ 21,308
<b>0137 FAMILY ADVOCATE PROGRAM</b>									
2111 SUPERVISION SOCIAL WORKE	15,837	4,032	-	-	-	-	-	-	\$ 19,869
2113 SOCIAL WORK SERVICES	36,491	6,512	-	-	-	2,000	-	-	45,003
<b>PROJECT TOTAL</b>	52,328	10,544	-	-	-	2,000	-	-	\$ 64,872
<b>0200 ART</b>									
2200 INSTRUCTIONAL STAFF SPPR	42,100	7,073	1,865	-	350	225	-	650	\$ 52,263
<b>PROJECT TOTAL</b>	42,100	7,073	1,865	-	350	225	-	650	\$ 52,263
<b>0622 FRENCH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	317	-	-	\$ 317
<b>PROJECT TOTAL</b>	-	-	-	-	-	317	-	-	\$ 317
<b>0623 SPANISH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	998	-	-	\$ 998
<b>PROJECT TOTAL</b>	-	-	-	-	-	998	-	-	\$ 998
<b>0660 ENGLISH AS 2ND LANGUAGE</b>									
0010 GEN ELEMENTARY EDUC	1,914,183	348,744	-	-	-	10,790	-	-	\$ 2,273,717
0020 GEN MIDDLE EDUCATION	749,982	153,586	-	-	-	12,680	-	845	917,093
0030 GEN HIGH SCHOOL EDUCATIO	547,447	112,843	825	-	-	11,667	-	-	672,782
0090 OTHER GEN EDUCATION	7,593	79,986	800	-	-	4,350	-	1,000	93,729
<b>PROJECT TOTAL</b>	3,219,205	695,159	1,625	-	-	39,487	-	1,845	\$ 3,957,321
<b>1250 INSTRUMENTAL MUSIC</b>									
2200 INSTRUCTIONAL STAFF SPPR	58,407	9,743	1,120	50	100	2,600	-	250	\$ 72,270
<b>PROJECT TOTAL</b>	58,407	9,743	1,120	50	100	2,600	-	250	\$ 72,270



**Boulder Valley School District**  
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PROJECT 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	2005-06 REVISED BUDGET
<b>2001 IB PROGRAM</b>									
0010 GEN ELEMENTARY EDUC	-	-	3,000	-	13,500	500	-	6,100	\$ 23,100
0030 GEN HIGH SCHOOL EDUCATIO	77,677	13,969	-	-	6,000	6,000	-	15,900	119,546
2212 CURRICULUM DEVELOPMENT	-	-	4,800	-	-	-	-	-	4,800
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
<b>PROJECT TOTAL</b>	<b>77,677</b>	<b>13,969</b>	<b>12,800</b>	<b>-</b>	<b>19,500</b>	<b>6,500</b>	<b>-</b>	<b>22,000</b>	<b>\$ 152,446</b>
<b>2118 FAMILY RESOURCE SCHOOLS</b>									
2100 SUPPORT SERVICES-STUDENT	-	-	148,215	-	-	-	-	-	\$ 148,215
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>148,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 148,215</b>
<b>2161 TRANSLATION SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	80,695	13,722	4,472	-	-	-	-	-	\$ 98,889
<b>PROJECT TOTAL</b>	<b>80,695</b>	<b>13,722</b>	<b>4,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 98,889</b>
<b>2191 ADA/504 SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	55,414	10,678	20,000	-	-	-	-	-	\$ 86,092
<b>PROJECT TOTAL</b>	<b>55,414</b>	<b>10,678</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 86,092</b>
<b>2204 RECRUITMENT</b>									
2832 RECRUITMENT/PLACEMENT SV	17,562	4,118	-	-	9,280	-	-	-	\$ 30,960
<b>PROJECT TOTAL</b>	<b>17,562</b>	<b>4,118</b>	<b>-</b>	<b>-</b>	<b>9,280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 30,960</b>
<b>2205 INDUCTION</b>									
2200 INSTRUCTIONAL STAFF SPPR	116,422	20,157	-	-	3,112	6,050	-	1,000	\$ 146,741
<b>PROJECT TOTAL</b>	<b>116,422</b>	<b>20,157</b>	<b>-</b>	<b>-</b>	<b>3,112</b>	<b>6,050</b>	<b>-</b>	<b>1,000</b>	<b>\$ 146,741</b>
<b>2206 TECHNOLOGY TRAINING</b>									
2213 STAFF DEVELOPMENT	-	-	-	-	-	46,039	-	358	\$ 46,397
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,039</b>	<b>-</b>	<b>358</b>	<b>\$ 46,397</b>
<b>2207 TECHNOLOGY SPECIALISTS</b>									
2220 MEDIA SUPPORT SERVICES	520,090	141,052	20,000	-	4,000	5,076	84,000	-	\$ 774,218
2840 INFORMATION SYSTEMS SVCS	90,332	18,413	-	-	-	-	-	-	108,745
<b>PROJECT TOTAL</b>	<b>610,422</b>	<b>159,465</b>	<b>20,000</b>	<b>-</b>	<b>4,000</b>	<b>5,076</b>	<b>84,000</b>	<b>-</b>	<b>\$ 882,963</b>
<b>2208 REPLACE COMPUTERS</b>									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	124,476	-	\$ 124,476
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	57,444	-	57,444
0030 GEN HIGH SCHOOL EDUCATIO	-	-	-	-	-	-	120,744	-	120,744
2220 MEDIA SUPPORT SERVICES	71,850	12,658	-	-	-	-	-	-	84,508
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	6,000	279,805	-	285,805
2226 INTERNET SUPPORT	-	-	-	37,000	-	-	-	-	37,000
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	-	112,000	-	112,000
2840 INFORMATION SYSTEMS SVCS	7,500	903	-	-	-	-	1,500	-	9,903
2845 TELECOMMUNICATIONS	-	-	-	53,640	-	-	-	-	53,640
<b>PROJECT TOTAL</b>	<b>79,350</b>	<b>13,561</b>	<b>-</b>	<b>90,640</b>	<b>-</b>	<b>6,000</b>	<b>695,969</b>	<b>-</b>	<b>\$ 885,520</b>
<b>2215 CULTURAL DIVERSITY</b>									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	14,000	-	-	\$ 14,000
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	15,600	-	-	15,600
0030 GEN HIGH SCHOOL EDUCATIO	-	-	-	-	-	13,200	-	-	13,200
2200 INSTRUCTIONAL STAFF SPPR	182,462	28,164	59,044	-	3,742	21,246	-	6,000	300,658
<b>PROJECT TOTAL</b>	<b>182,462</b>	<b>28,164</b>	<b>59,044</b>	<b>-</b>	<b>3,742</b>	<b>64,046</b>	<b>-</b>	<b>6,000</b>	<b>\$ 343,458</b>
<b>2216 FIRST AID TRAINING</b>									
2200 INSTRUCTIONAL STAFF SPPR	28,887	5,481	500	-	-	1,500	-	6,405	\$ 42,773
<b>PROJECT TOTAL</b>	<b>28,887</b>	<b>5,481</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>6,405</b>	<b>\$ 42,773</b>
<b>2218 CURR DEVELOPMENT COUNCIL</b>									
2200 INSTRUCTIONAL STAFF SPPR	16,198	2,657	-	-	-	-	-	-	\$ 18,855
2212 CURRICULUM DEVELOPMENT	178,474	30,256	5,000	2,500	4,600	12,296	-	13,318	246,444
<b>PROJECT TOTAL</b>	<b>194,672</b>	<b>32,913</b>	<b>5,000</b>	<b>2,500</b>	<b>4,600</b>	<b>12,296</b>	<b>-</b>	<b>13,318</b>	<b>\$ 265,299</b>



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PROJECT 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	2005-06 REVISED BUDGET
<b>2225 INSTRUCTIONAL TECHNOLOGY</b>									
2220 MEDIA SUPPORT SERVICES	3,500	415	1,500	-	2,146	12,091	9,000	1,746	\$ 30,398
<b>PROJECT TOTAL</b>	<b>3,500</b>	<b>415</b>	<b>1,500</b>	<b>-</b>	<b>2,146</b>	<b>12,091</b>	<b>9,000</b>	<b>1,746</b>	<b>\$ 30,398</b>
<b>2226 INTERNET SUPPORT SERVICE</b>									
2220 MEDIA SUPPORT SERVICES	70,904	12,544	-	-	-	-	-	-	\$ 83,448
<b>PROJECT TOTAL</b>	<b>70,904</b>	<b>12,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 83,448</b>
<b>2228 CATALOGING SUPPORT SVCS</b>									
2222 LIBRARY SUPPORT SVCS	49,383	12,988	16,386	-	-	5,085	-	-	\$ 83,842
<b>PROJECT TOTAL</b>	<b>49,383</b>	<b>12,988</b>	<b>16,386</b>	<b>-</b>	<b>-</b>	<b>5,085</b>	<b>-</b>	<b>-</b>	<b>\$ 83,842</b>
<b>2236 SUPERVISION-LIT/LANG</b>									
2200 INSTRUCTIONAL STAFF SPPR	472,075	93,524	-	3,100	9,210	1,400	-	850	\$ 580,159
2212 CURRICULUM DEVELOPMENT	3,587	431	2,031	-	825	-	-	-	6,874
2214 EVALUATION INSTRUCT SVCS	4,500	535	4,000	-	-	3,803	-	-	12,838
<b>PROJECT TOTAL</b>	<b>480,162</b>	<b>94,490</b>	<b>6,031</b>	<b>3,100</b>	<b>10,035</b>	<b>5,203</b>	<b>-</b>	<b>850</b>	<b>\$ 599,871</b>
<b>2391 ELEM EDUCATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	248,666	41,316	-	179	8,284	3,961	1,000	2,057	\$ 305,463
<b>PROJECT TOTAL</b>	<b>248,666</b>	<b>41,316</b>	<b>-</b>	<b>179</b>	<b>8,284</b>	<b>3,961</b>	<b>1,000</b>	<b>2,057</b>	<b>\$ 305,463</b>
<b>2393 SECONDARY EDUC SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	202,436	36,394	8,700	500	9,407	6,870	1,000	2,500	\$ 267,807
<b>PROJECT TOTAL</b>	<b>202,436</b>	<b>36,394</b>	<b>8,700</b>	<b>500</b>	<b>9,407</b>	<b>6,870</b>	<b>1,000</b>	<b>2,500</b>	<b>\$ 267,807</b>
<b>2395 BVS FOUNDATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	11,100	-	-	\$ 11,100
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,100</b>	<b>-</b>	<b>-</b>	<b>\$ 11,100</b>
<b>2491 SCHOOL LEVEL SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVC	21,117	3,266	18,139	1,300	-	22,360	22,964	5,594	\$ 94,740
<b>PROJECT TOTAL</b>	<b>21,117</b>	<b>3,266</b>	<b>18,139</b>	<b>1,300</b>	<b>-</b>	<b>22,360</b>	<b>22,964</b>	<b>5,594</b>	<b>\$ 94,740</b>
<b>2492 OPEN ENROLLMENT</b>									
2300 ADMIN GEN SUPPORT SVCS	35,925	7,331	-	-	-	-	-	-	\$ 43,256
2400 SCHOOL ADMIN SUPPORT SVC	-	-	21,065	-	12,500	3,000	-	3,000	39,565
2513 BUDGETING SERVICES	11,975	2,443	-	-	-	-	-	-	14,418
<b>PROJECT TOTAL</b>	<b>47,900</b>	<b>9,774</b>	<b>21,065</b>	<b>-</b>	<b>12,500</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>\$ 97,239</b>
<b>2550 MAILROOM</b>									
2500 BUSINESS SUPPORT SERVICE	31,895	7,385	-	4,000	-	-	-	-	\$ 43,280
<b>PROJECT TOTAL</b>	<b>31,895</b>	<b>7,385</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 43,280</b>
<b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>									
2620 ENVIRONMENTAL SERVICES	19,818	3,846	3,000	40,000	1,500	2,500	4,000	-	\$ 74,664
<b>PROJECT TOTAL</b>	<b>19,818</b>	<b>3,846</b>	<b>3,000</b>	<b>40,000</b>	<b>1,500</b>	<b>2,500</b>	<b>4,000</b>	<b>-</b>	<b>\$ 74,664</b>
<b>2828 CABLE TV</b>									
2820 COMMUNICATION SERVICES	-	-	2,522	-	-	-	-	-	\$ 2,522
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,522</b>
<b>2834 SUBSTITUTE OFFICE</b>									
2830 HUMAN RESOURCES	35,038	8,159	-	-	-	-	-	-	\$ 43,197
<b>PROJECT TOTAL</b>	<b>35,038</b>	<b>8,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 43,197</b>
<b>3120 STATE VOCATIONAL ED</b>									
0030 GEN HIGH SCHOOL EDUCATIO	1,248,380	237,312	-	6,740	-	-	-	-	\$ 1,492,432
0033 TEEN PARENTING PROGRAM	232,571	34,887	11,836	-	1,200	7,123	-	500	288,117
0035 EARLY CHILDHOOD EDUCATIO	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	4,781	-	-	4,781
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,451	-	-	2,451
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003





**Boulder Valley School District  
2005-06 General Operating Fund Project/Program Budgets by Object**

PROJECT 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	2005-06 REVISED BUDGET
<b>3120 STATE VOCATIONAL ED (continued)</b>									
0741 NURSING ASSISTING	-	-	7,200	-	-	2,500	-	129	\$ 9,829
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,738	-	-	8,738
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	1,008	-	-	1,008
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY E	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	-	-	-	-	-	5,000	-	322	5,322
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOG	-	-	-	-	-	2,500	-	254	2,754
1808 INTRAMURALS - GENERAL	16,830	2,026	-	-	-	-	-	-	18,856
1930 HIGH SPONSOR STUDENT ACT	65,450	7,880	-	-	-	8,000	-	500	81,830
2122 COUNSELING SERVICES	69,041	12,319	-	-	-	125	-	194	81,679
2134 NURSING SERVICES	45,764	9,517	-	-	-	-	-	-	55,281
2222 LIBRARY SUPPORT SVCS	28,849	5,475	-	-	-	5,000	-	318	39,642
2232 ADMIN VOC VOCATIONAL ED	227,982	38,515	-	-	2,800	8,520	-	852	278,669
2410 PRINCIPAL'S OFFICE	152,439	36,045	-	8,205	-	10,000	-	526	207,215
2490 OTHER SCHL ADMIN SUPPORT	4,422	532	-	-	664	-	-	-	5,618
<b>PROJECT TOTAL</b>	<b>2,091,728</b>	<b>384,508</b>	<b>21,036</b>	<b>14,945</b>	<b>5,564</b>	<b>124,199</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,648,146</b>
<b>3130 STATE ECEA SPECIAL ED</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	14,526	5,000	-	1,000	5,056	-	-	\$ 146,234
0093 HOMEBOUND/HOSPITAL	23,879	6,881	-	-	-	-	-	-	30,760
1700 SPECIAL EDUCATION	13,122,397	2,653,056	13,730	14,762	1,037,366	78,719	22,554	16,860	16,959,444
1710 PHYS DISABILITY	737,651	149,335	-	-	-	-	-	-	886,986
1720 VISUAL DISABILITY	134,945	24,129	-	-	-	-	-	-	159,074
1730 HEARING DISABILITY	656,631	130,339	-	-	-	207	-	-	787,177
1740 S.L.I.C.	-	-	-	-	-	916	-	-	916
1750 SIED SPED SPECIAL ED	-	-	-	-	-	676	-	-	676
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	461	-	-	461
1770 SPEECH/LANGUAGE DISABLT	1,742,350	337,139	-	-	-	-	-	-	2,079,489
1780 MULTIPLE DISABILITIES	-	-	-	-	-	343	-	-	343
1790 OTHER DISABILITIES	-	-	-	-	-	866	-	-	866
1791 PRESCH DISABILITY CHILD	487,423	93,795	200	-	262,711	-	-	-	844,129
2113 SOCIAL WORK SERVICES	1,078,520	199,873	-	-	-	-	-	-	1,278,393
2139 OTHR HLTH SVCS-MEDICAID	1,800	212	-	-	-	-	-	-	2,012
2140 PSYCHOLOGICAL SERVICES	1,232,481	201,899	-	-	-	-	-	-	1,434,380
2153 AUDIOLOGY SERVICES	65,757	11,923	-	-	-	-	-	-	77,680
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	397,156	83,710	-	-	-	-	-	780	481,646
<b>PROJECT TOTAL</b>	<b>19,801,642</b>	<b>3,906,817</b>	<b>55,930</b>	<b>14,762</b>	<b>1,304,077</b>	<b>91,244</b>	<b>22,554</b>	<b>17,640</b>	<b>\$ 25,214,666</b>
<b>3150 STATE TALENTED &amp; GIFTED</b>									
0070 TALENTED AND GIFTED	77,611	14,563	-	-	-	-	-	-	\$ 92,174
2237 ADMIN TAG PROGRAMS	45,249	7,527	9,000	-	-	37,728	-	-	99,504
<b>PROJECT TOTAL</b>	<b>122,860</b>	<b>22,090</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>37,728</b>	<b>-</b>	<b>-</b>	<b>\$ 191,678</b>
<b>TOTAL</b>	<b>135,180,930</b>	<b>26,131,089</b>	<b>2,317,200</b>	<b>2,906,010</b>	<b>2,268,022</b>	<b>11,272,312</b>	<b>1,153,538</b>	<b>1,196,224</b>	<b>\$ 182,425,325</b>



**BOULDER VALLEY SCHOOL DISTRICT**  
**2005-06 Budget Report - LOCATION BY OBJECT**

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2005-06 REVISED BUDGET
<b>1 ELEMENTARY SCHOOLS</b>										
101 CURR DEPT - ELEM LEVEL	27.520	1,692,845	309,312	720	-	558	1,515,610	-	-	\$ 3,519,045
102 RESERVES - ELEM LEVEL	4.369	433,051	69,005	3,000	-	13,500	15,560	-	6,100	540,216
103 IT - ELEM LEVEL	-	265,379	71,794	20,000	-	-	21,414	439,281	-	817,868
119 BEAR CREEK ELEMENTARY	22.492	1,275,685	228,888	-	20,363	1,479	61,340	1,981	1,383	1,591,119
120 BIRCH ELEMENTARY	28.096	1,587,448	299,753	-	27,079	1,367	61,091	960	1,272	1,978,970
124 COLUMBINE ELEMENTARY	35.285	1,980,261	361,715	-	20,721	1,399	56,474	246	3,613	2,424,429
127 CREST VIEW ELEMENTARY	36.029	2,128,102	392,104	2,125	15,207	2,158	79,809	2,125	2,763	2,624,393
130 DOUGLASS ELEMENTARY	31.481	1,853,016	329,548	-	12,726	1,702	82,377	2,022	3,558	2,284,949
131 SANCHEZ ELEMENTARY	30.476	1,735,525	323,236	-	29,521	1,708	57,576	771	1,589	2,149,926
132 EISENHOWER ELEMENTARY	32.646	2,017,118	363,940	-	29,161	1,499	72,778	1,691	3,160	2,489,347
134 EMERALD ELEMENTARY	33.753	1,880,482	359,889	-	18,813	1,325	76,125	1,412	3,250	2,341,296
136 FLATIRONS ELEMENTARY	22.615	1,232,818	238,672	-	20,338	1,290	44,901	-	2,604	1,540,623
138 FOOTHILL ELEMENTARY	31.581	1,716,708	329,316	-	26,068	1,104	79,237	221	6,076	2,158,730
141 GOLD HILL ELEMENTARY	3.328	195,753	34,878	-	889	-	6,598	-	251	238,369
144 HEATHERWOOD ELEMENTARY	24.427	1,518,620	270,417	802	20,332	1,240	76,892	890	4,457	1,893,650
147 JAMESTOWN ELEMENTARY	1.713	88,763	17,754	338	2,491	113	4,914	-	85	114,458
150 KOHL ELEMENTARY	34.861	2,066,739	378,596	2	16,649	1,694	74,751	526	1,452	2,540,409
153 LAFAYETTE ELEMENTARY	31.947	1,967,041	350,722	-	26,893	1,203	71,568	-	1,599	2,419,026
154 RYAN ELEMENTARY	31.628	1,848,487	331,866	-	14,783	2,670	61,128	503	2,533	2,261,970
156 FIRESIDE ELEMENTARY	33.023	1,932,024	348,735	-	25,374	1,644	95,007	335	724	2,403,843
157 LOUISVILLE ELEMENTARY	30.309	1,812,402	323,309	-	21,443	1,425	71,065	974	2,468	2,233,086
158 COAL CREEK ELEMENTARY	33.382	1,967,869	361,042	-	12,958	3,158	83,931	1,020	1,605	2,431,583
161 BCSIS	18.955	997,473	197,104	-	12,536	715	36,673	-	1,751	1,246,252
162 MAPLETON ELEMENTARY	-	-	-	-	9,790	-	14,755	-	-	24,545
164 CREEKSIDE ELEMENTARY	30.827	1,878,630	306,694	-	65,030	1,303	77,205	265	2,560	2,331,687
166 MESA ELEMENTARY	22.483	1,377,826	250,853	983	28,903	2,167	61,457	689	4,671	1,727,549
169 NEDERLAND ELEMENTARY	25.745	1,488,994	270,130	-	17,722	1,702	88,739	616	843	1,868,746
180 PIONEER ELEMENTARY	31.773	1,861,968	344,118	2,347	27,974	1,780	84,547	669	3,295	2,326,698
185 SUPERIOR ELEMENTARY	39.320	2,156,298	410,766	-	23,159	2,362	118,672	-	1,970	2,713,227
190 UNIVERSITY HILL ELEM	28.475	1,750,537	321,186	5,065	22,519	1,741	71,211	450	1,250	2,173,959
192 HIGH PEAKS ELEMENTARY	22.255	1,233,141	231,774	-	12,623	1,191	36,593	50	2,283	1,517,655
193 COMMUNITY MONTESSORI	11.261	622,831	119,393	-	7,978	946	38,973	-	1,150	791,271
194 WASHINGTON ELEMENTARY	-	-	-	-	9,180	-	15,395	-	-	24,575
196 WHITTIER ELEMENTARY	24.857	1,465,170	269,739	-	6,759	1,740	59,381	6,387	2,248	1,811,424
<b>LEVEL TOTAL</b>	<b>816.912</b>	<b>48,029,004</b>	<b>8,816,248</b>	<b>35,382</b>	<b>605,982</b>	<b>57,883</b>	<b>3,473,747</b>	<b>464,084</b>	<b>72,563</b>	<b>\$ 61,554,893</b>



### BOULDER VALLEY SCHOOL DISTRICT 2005-06 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2005-06 REVISED BUDGET
<b>2 MIDDLE SCHOOLS</b>										
201 CURR DEPT - MIDDLE LEVEL	-	-	-	-	-	1,903	438,324	-	-	\$ 440,227
202 RESERVES - MIDDLE LEVEL	1.327	70,148	14,552	30,700	-	26,730	52,470	-	-	194,600
203 IT - MIDDLE LEVEL	-	84,921	23,918	-	-	-	3,333	162,444	-	274,616
210 BASE LINE MIDDLE	-	-	-	-	27,130	-	57,846	-	-	84,976
225 BROOMFIELD HEIGHTS MIDDLE	44.767	2,608,174	484,327	272	37,971	3,496	95,879	1,861	8,181	3,240,161
230 BURBANK MIDDLE	38.170	2,156,596	369,383	77	25,307	2,027	95,234	1,005	8,430	2,658,059
240 CASEY MIDDLE	37.723	2,291,561	425,574	-	36,311	5,456	82,770	2,439	12,560	2,856,671
250 CENTENNIAL MIDDLE	44.185	2,528,900	469,918	-	37,482	2,906	108,469	2,713	8,320	3,158,708
252 ANGEVINE MIDDLE	55.500	3,079,773	590,226	-	45,389	6,510	170,552	-	7,921	3,900,371
254 LOUISVILLE MIDDLE	40.670	2,336,651	437,813	-	19,677	3,519	113,321	3,115	5,882	2,919,978
260 PLATT MIDDLE	38.046	2,058,910	395,689	1,848	58,084	4,407	132,514	779	3,713	2,655,944
270 SOUTHERN HILLS MIDDLE	37.565	2,121,317	400,086	1,235	39,261	4,410	92,730	2,375	7,684	2,669,098
<b>LEVEL TOTAL</b>	<b>337.953</b>	<b>19,336,951</b>	<b>3,611,486</b>	<b>34,132</b>	<b>326,612</b>	<b>61,364</b>	<b>1,443,442</b>	<b>176,731</b>	<b>62,691</b>	<b>\$ 25,053,409</b>
<b>3 SENIOR HIGH SCHOOLS</b>										
301 CURR DEPT - SENIOR LEVEL	-	-	-	5,000	-	-	625,564	-	360	\$ 630,924
302 RESERVES - SENIOR LEVEL	4.948	312,919	58,405	309,766	19,900	191,468	19,682	25,000	18,738	955,878
303 IT-HIGH SCHOOL LEVEL	-	154,826	43,539	-	-	-	9,333	172,744	-	380,442
310 BOULDER HIGH	127.387	7,592,820	1,347,733	14,933	154,643	23,413	344,158	9,783	8,159	9,495,642
315 BROOMFIELD HIGH	96.285	5,410,690	1,014,196	-	53,740	8,335	246,572	25,582	8,937	6,768,052
320 CENTAURUS HIGH	80.705	4,568,256	842,780	-	88,890	10,092	292,044	-	8,970	5,811,032
330 FAIRVIEW HIGH	111.975	6,434,416	1,185,315	14,000	68,083	16,691	335,803	10,298	13,845	8,078,451
350 NEW VISTA HIGH	26.315	1,455,037	263,370	15,922	14,388	5,717	27,333	3,689	3,182	1,788,638
360 MONARCH HIGH	103.314	5,955,748	1,086,184	1,660	34,846	8,921	289,642	18,620	16,345	7,411,966
<b>LEVEL TOTAL</b>	<b>550.929</b>	<b>31,884,712</b>	<b>5,841,522</b>	<b>361,281</b>	<b>434,490</b>	<b>264,637</b>	<b>2,190,131</b>	<b>265,716</b>	<b>78,536</b>	<b>\$ 41,321,025</b>
<b>4 VOCATIONAL/TECHNICAL SCHOOLS</b>										
440 ARAPAHOE RIDGE HIGH	25.292	1,417,257	272,684	15,194	13,363	3,602	15,341	1,583	4,096	\$ 1,743,120
490 TECHNICAL ED CENTER	36.700	1,970,289	367,984	9,200	24,435	900	252,799	-	4,314	2,629,921
<b>LEVEL TOTAL</b>	<b>61.992</b>	<b>3,387,546</b>	<b>640,668</b>	<b>24,394</b>	<b>37,798</b>	<b>4,502</b>	<b>268,140</b>	<b>1,583</b>	<b>8,410</b>	<b>\$ 4,373,041</b>
<b>5 COMBINATION SCHOOLS</b>										
501 CURR DEPT - COMBO LEVEL	-	-	-	-	-	1,537	-	-	-	\$ 1,537
502 MONARCH K-8	49.883	2,804,534	527,102	-	34,326	4,807	190,183	209	6,852	3,568,013
503 NEDERLAND MIDDLE/SENIOR	40.390	2,260,467	423,074	-	27,283	8,443	130,139	1,430	4,283	2,855,119
504 NEDERLAND MIDDLE	-	14,628	1,760	-	-	-	7,201	-	-	23,589
505 ASPEN CREEK K-8	59.731	3,311,309	614,036	1,152	48,335	4,574	137,652	500	7,727	4,125,285
506 ELDORADO K-8	66.395	3,495,449	682,467	3,460	40,925	5,140	155,260	3,298	8,912	4,394,911
507 HALCYON	4.365	244,083	46,693	-	6,462	244	1,582	-	-	299,064
590 SUMMER SCHOOL	-	117,294	13,897	1,200	500	200	2,200	-	1,000	136,291
<b>LEVEL TOTAL</b>	<b>220.764</b>	<b>12,247,764</b>	<b>2,309,029</b>	<b>5,812</b>	<b>157,831</b>	<b>24,945</b>	<b>624,217</b>	<b>5,437</b>	<b>28,774</b>	<b>\$ 15,403,809</b>
<b>9 CHARTER SCHOOLS</b>										
925 SUMMIT CHARTER	1.775	62,852	13,584	-	6,530	-	34,199	-	-	\$ 117,165
<b>LEVEL TOTAL</b>	<b>1.775</b>	<b>62,852</b>	<b>13,584</b>	<b>-</b>	<b>6,530</b>	<b>-</b>	<b>34,199</b>	<b>-</b>	<b>-</b>	<b>\$ 117,165</b>



## BOULDER VALLEY SCHOOL DISTRICT

### 2005-06 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2005-06 REVISED BUDGET
<b>6 CENTRALIZED SERVICES</b>										
XXXX PROGRAM										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	-	2,500	296	2,702	-	-	-	-	-	\$ 5,498
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	-	11,100	-	-	11,100
2321 SUPERINTENDENT	2.600	272,126	53,177	309	1,710	12,652	369,311	2,850	8,387	720,522
LOCATION TOTAL	2.600	274,626	53,473	3,011	1,710	12,652	380,411	2,850	8,387	\$ 737,120
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	167,897	28,228	8,500	541	4,634	9,020	1,420	2,529	\$ 222,769
LOCATION TOTAL	2.000	167,897	28,228	8,500	541	4,634	9,020	1,420	2,529	\$ 222,769
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.600	55,414	10,678	20,000	-	-	-	-	-	\$ 86,092
2315 LEGAL SERVICES	1.900	144,172	24,361	103,157	-	-	650	-	-	272,340
LOCATION TOTAL	2.500	199,586	35,039	123,157	-	-	650	-	-	\$ 358,432
605 LEARNING SERVICES										
0070 TALENTED AND GIFTED	-	14,713	1,761	9,119	-	1,000	1,500	-	-	\$ 28,093
0090 OTHER GEN EDUCATION	-	-	-	-	-	5,650	80,900	-	150	86,700
1900 STUDENT ACTIVITIES	-	11,416	1,375	-	-	1,250	4,350	-	1,100	19,491
2100 SUPPORT SERVICES-STUDENTS	0.270	16,958	3,124	-	-	-	-	-	-	20,082
2200 INSTRUCTIONAL STAFF SPRT	7.200	600,543	147,922	61,309	50	7,804	31,121	-	7,900	856,649
2210 IMPROVEMENT INSTRUC SVCS	3.000	280,997	45,270	89,797	876	15,459	96,894	-	11,000	540,293
2211 ADMIN LEARNING SERVICES	3.000	213,478	35,520	7,985	1,500	3,042	10,375	1,275	19,500	292,675
2212 CURRICULUM DEVELOPMENT	2.364	178,474	30,256	5,000	2,500	4,600	12,296	-	13,318	246,444
2213 STAFF DEVELOPMENT	0.500	34,664	5,877	12,820	-	-	8,292	-	-	61,653
2214 EVALUATION INSTRUCT SVCS	-	27,948	3,340	2,500	-	-	267	-	-	34,055
2219 LEARNING MATERIALS CENTER	0.500	18,684	5,993	-	-	700	862	-	1,200	27,439
2223 AUDIOVISUAL SERVICES	1.600	59,236	10,609	720	10,000	250	19,998	2,700	1,063	104,576
2237 ADMIN TAG PROGRAMS	2.682	138,858	26,418	9,000	-	4,882	45,422	-	1,500	226,080
LOCATION TOTAL	21.116	1,595,969	317,465	198,250	14,926	44,637	312,277	3,975	56,731	\$ 2,544,230
606 ADMIN & OPERATIONS										
2300 ADMIN GEN SUPPORT SVCS	1.700	144,834	24,250	41,474	600	3,000	3,500	200	2,950	\$ 220,808
LOCATION TOTAL	1.700	144,834	24,250	41,474	600	3,000	3,500	200	2,950	\$ 220,808
608 PLANNING & ASSESSMENT										
2214 EVALUATION INSTRUCT SVCS	2.650	203,833	34,477	34,222	-	1,795	4,002	-	2,525	\$ 280,854
2814 RESEARCH/EVALUATION SVCS	3.500	203,387	38,864	34,890	1,154	12,550	15,420	2,280	6,500	315,045
LOCATION TOTAL	6.150	407,220	73,341	69,112	1,154	14,345	19,422	2,280	9,025	\$ 595,899
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	-	12,765	1,537	-	-	-	-	-	-	\$ 14,302
0033 TEEN PARENTING PROGRAM	2.000	232,571	34,887	11,836	-	1,200	7,123	-	500	288,117
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	-	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	-	8,000	-	500	8,500
2232 ADMIN VOC VOCATIONAL ED	3.000	227,982	38,515	-	-	2,800	8,520	-	852	278,669
2490 OTHER SCHL ADMIN SUPPORT	-	4,422	532	-	-	664	-	-	-	5,618
LOCATION TOTAL	5.000	477,740	75,471	11,836	-	4,664	26,153	-	1,852	\$ 597,716



### BOULDER VALLEY SCHOOL DISTRICT 2005-06 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2005-06 REVISED BUDGET
<b>6 CENTRALIZED SERVICES</b>										
XXXX PROGRAM										
<b>611 SPECIAL EDUCATION</b>										
0092 ESY EXTENDED SCHOOL YEAR	-	120,652	14,526	5,000	-	1,000	5,056	-	-	\$ 146,234
0093 HOMEBOUND/HOSPITAL	-	23,879	6,881	-	-	-	-	-	-	30,760
1700 SPECIAL EDUCATION	11.226	842,598	157,342	13,730	13,300	617,122	53,846	22,554	16,572	1,737,064
1710 PHYS DISABILITY	14.000	737,651	149,335	-	-	-	-	-	-	886,986
1720 VISUAL DISABILITY	2.000	134,945	24,129	-	-	-	-	-	-	159,074
1730 HEARING DISABILITY	7.800	656,631	130,339	-	-	-	-	-	-	786,970
1770 SPEECH/LANGUAGE DISABLTY	31.200	1,742,350	337,139	-	-	-	-	-	-	2,079,489
1791 PRESCH DISABILITY CHILD	1.635	71,769	14,643	200	-	262,711	-	-	-	349,323
2113 SOCIAL WORK SERVICES	16.588	1,078,520	199,873	-	-	-	-	-	-	1,278,393
2140 PSYCHOLOGICAL SERVICES	17.950	1,232,481	201,899	-	-	-	-	-	-	1,434,380
2153 AUDIOLOGY SERVICES	1.000	65,757	11,923	-	-	-	-	-	-	77,680
2213 STAFF DEVELOPMENT	-	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	9.100	397,156	83,710	-	-	-	-	-	780	481,646
<b>LOCATION TOTAL</b>	<b>112.499</b>	<b>7,104,389</b>	<b>1,331,739</b>	<b>55,930</b>	<b>13,300</b>	<b>883,833</b>	<b>62,902</b>	<b>22,554</b>	<b>17,352</b>	<b>\$ 9,491,999</b>
<b>616 LITERACY &amp; LANGUAGE</b>										
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	10,790	-	-	\$ 10,790
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	10,647	-	-	10,647
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	9,790	-	-	9,790
0090 OTHER GEN EDUCATION	-	7,593	1,486	800	-	-	4,350	-	1,000	15,229
2200 INSTRUCTIONAL STAFF SPPRT	9.400	472,075	93,524	-	3,100	9,210	1,400	-	850	580,159
2212 CURRICULUM DEVELOPMENT	-	3,587	431	2,031	-	825	-	-	-	6,874
2214 EVALUATION INSTRUCT SVCS	-	4,500	535	4,000	-	-	3,803	-	-	12,838
<b>LOCATION TOTAL</b>	<b>9.400</b>	<b>487,755</b>	<b>95,976</b>	<b>6,831</b>	<b>3,100</b>	<b>10,035</b>	<b>40,780</b>	<b>-</b>	<b>1,850</b>	<b>\$ 646,327</b>
<b>617 ELEMENTARY ED ADMIN</b>										
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	6,194	-	-	\$ 6,194
0090 OTHER GEN EDUCATION	-	28,117	3,737	-	-	-	225	-	25	32,104
2100 SUPPORT SERVICES-STUDENTS	-	-	-	148,215	-	-	-	-	-	148,215
2111 SUPERVISION SOCIAL WORKER	0.530	15,837	4,032	-	-	-	-	-	-	19,869
2113 SOCIAL WORK SERVICES	-	36,491	6,512	-	-	-	2,000	-	-	45,003
2300 ADMIN GEN SUPPORT SVCS	3.000	248,666	41,316	-	179	8,284	3,961	1,000	2,057	305,463
2400 SCHOOL ADMIN SUPPORT SVCS	-	13,558	1,633	8,195	650	-	12,430	15,482	1,083	53,031
<b>Total LOCATION TOTAL</b>	<b>3.530</b>	<b>342,669</b>	<b>57,230</b>	<b>156,410</b>	<b>829</b>	<b>8,284</b>	<b>24,810</b>	<b>16,482</b>	<b>3,165</b>	<b>\$ 609,879</b>
<b>619 SECONDARY ED ADMIN</b>										
0090 OTHER GEN EDUCATION	-	22,810	3,121	-	2,792	-	25	-	25	\$ 28,773
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	-	1,000	-	-	1,000
2122 COUNSELING SERVICES	-	-	-	-	-	2,067	603	-	298	2,968
2300 ADMIN GEN SUPPORT SVCS	3.000	202,436	36,394	8,700	500	9,407	6,870	1,000	2,500	267,807
2319 OTHER BOE SERVICES	-	-	-	-	-	2,400	100	-	200	2,700
2400 SCHOOL ADMIN SUPPORT SVCS	-	7,559	1,633	9,944	650	-	9,930	7,482	4,511	41,709
<b>Total LOCATION TOTAL</b>	<b>3.000</b>	<b>232,805</b>	<b>41,148</b>	<b>18,644</b>	<b>3,942</b>	<b>13,874</b>	<b>18,528</b>	<b>8,482</b>	<b>7,534</b>	<b>\$ 344,957</b>



# BOULDER VALLEY SCHOOL DISTRICT

## 2005-06 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2005-06 REVISED BUDGET
<b>6 CENTRALIZED SERVICES</b>										
XXXX PROGRAM										
<b>628 BOARD OF EDUCATION</b>										
2311 ADMIN BOE BOARD OF EDUC	-	-	-	-	-	19,200	7,251	-	17,509	\$ 43,960
2312 BOE SECTRY BOARD OF EDUC	0.400	25,328	4,344	-	-	-	-	-	-	29,672
2314 ELECTION SERVICES	-	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	-	-	-	43,700	-	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	-	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	25,328	4,344	113,450	-	20,804	7,251	-	17,509	\$ 188,686
<b>635 DISTRICT-WIDE INSTRUCTION</b>										
0093 HOMEBOUND/HOSPITAL	-	20,720	2,494	-	-	-	-	-	-	\$ 23,214
2100 SUPPORT SERVICES-STUDENTS	1.000	80,695	13,722	-	-	-	-	-	-	94,417
2300 ADMIN GEN SUPPORT SVCS	0.750	35,925	7,331	-	-	-	-	-	-	43,256
2400 SCHOOL ADMIN SUPPORT SVCS	-	-	-	21,065	-	12,500	3,000	-	3,000	39,565
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	43,975	-	-	-	43,975
2490 OTHER SCHL ADMIN SUPPORT	-	2,214	263	12,824	-	-	3,325	-	-	18,626
2600 MAINTENANCE & OPERATIONS	1.500	43,796	11,218	-	950	-	-	-	-	55,964
LOCATION TOTAL	3.250	183,350	35,028	33,889	950	56,475	6,325	-	3,000	\$ 319,017
<b>640 OPERATIONAL SERVICES</b>										
0090 OTHER GEN EDUCATION	-	-	-	-	-	-	-	91,948	-	\$ 91,948
2600 MAINTENANCE & OPERATIONS	-	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	1.500	113,731	19,025	-	120	4,750	300	330	240	138,496
LOCATION TOTAL	1.500	113,731	19,025	-	120	4,750	300	92,278	434	\$ 230,638
<b>642 MAINTENANCE &amp; OPERATIONS</b>										
2520 PURCHASING SERVICES	1.000	47,900	9,298	-	-	-	-	-	-	\$ 57,198
2600 MAINTENANCE & OPERATIONS	53.250	2,766,373	523,977	-	49,265	24,880	544,329	3,420	49,276	3,961,520
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	4.125	261,621	46,132	-	-	-	-	-	-	307,753
2625 ENERGY - PHASE II	-	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	58.375	3,075,894	579,407	2,000	51,265	24,880	547,329	3,420	49,276	\$ 4,333,471
<b>643 ENVIRONMENTAL SERVICES</b>										
2600 MAINTENANCE & OPERATIONS	6.000	189,763	44,783	-	-	-	-	2,993	-	\$ 237,539
2620 ENVIRONMENTAL SERVICES	1.300	138,105	21,001	21,783	208,965	7,200	3,936	4,000	-	404,990
LOCATION TOTAL	7.300	327,868	65,784	21,783	208,965	7,200	3,936	6,993	-	\$ 642,529
<b>644 PLANNING &amp; ENGINEERING</b>										
2811 PLANNING SERVICES	2.125	168,794	28,837	22,666	433	2,876	17,579	1,198	2,351	\$ 244,734
LOCATION TOTAL	2.125	168,794	28,837	22,666	433	2,876	17,579	1,198	2,351	\$ 244,734
<b>652 COMMUNITY SCHOOLS</b>										
0090 OTHER GEN EDUCATION	-	-	-	-	-	-	183,750	-	-	\$ 183,750
LOCATION TOTAL	-	-	-	-	-	-	183,750	-	-	\$ 183,750
<b>668 COMMUNICATION SERVICES</b>										
2820 COMMUNICATION SERVICES	3.000	177,656	33,411	11,721	500	17,556	6,500	3,800	15,527	\$ 266,671
2834 IN SVC TRAINING NON-CERT	-	-	-	-	-	6,500	2,100	-	-	8,600
LOCATION TOTAL	3.000	177,656	33,411	11,721	500	24,056	8,600	3,800	15,527	\$ 275,271
<b>670 GRANTS ADMINISTRATION</b>										
2323 GRANT PROCURMNT/LOBBYING	0.750	54,938	9,621	-	-	1,140	9,250	-	-	\$ 74,949
LOCATION TOTAL	0.750	54,938	9,621	-	-	1,140	9,250	-	-	\$ 74,949



### BOULDER VALLEY SCHOOL DISTRICT 2005-06 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2005-06 REVISED BUDGET
<b>6 CENTRALIZED SERVICES</b>										
XXXX PROGRAM										
687 HUMAN RESOURCES										
2213 STAFF DEVELOPMENT	-	-	123,012	-	-	-	-	-	-	\$ 123,012
2318 STAFF NEGOTIATIONS SVCS	-	9,870	1,169	6,576	-	-	500	-	4,000	22,115
2600 MAINTENANCE & OPERATIONS	-	-	-	-	13,000	-	-	-	-	13,000
2830 HUMAN RESOURCES	13.800	752,642	145,940	92,972	4,940	19,403	8,410	1,035	13,250	1,038,592
2832 RECRUITMENT/PLACEMENT SVC	0.500	17,562	4,118	-	-	9,280	-	-	-	30,960
2834 INSVC TRAINING NON-CERT	-	-	9,000	-	-	-	-	-	-	9,000
2835 EMPLOYEE INSURANCE SVCS	-	1,500	181	24,000	-	350	300	50	1,150	27,531
2839 HORIZONTALS/RECLASS/BVEA	-	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	-	-	-	-	-	80,000	-	-	-	80,000
LOCATION TOTAL	14.300	781,574	283,420	123,548	17,940	131,033	9,210	1,085	18,400	\$ 1,366,210
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	7.250	421,884	78,884	3,302	771	3,405	1,610	95	6,723	\$ 516,674
LOCATION TOTAL	7.250	421,884	78,884	3,302	771	3,405	1,610	95	6,723	\$ 516,674
689 INFORMATION TECHNOLOGY										
2114 SASI	-	7,933	955	-	-	-	-	-	-	\$ 8,888
2213 STAFF DEVELOPMENT	-	-	-	-	-	-	19,035	-	358	19,393
2220 MEDIA SUPPORT SERVICES	2.000	161,218	27,418	1,500	-	6,146	16,091	13,000	1,746	227,119
2222 LIBRARY SUPPORT SVCS	1.500	49,383	12,988	16,386	-	-	5,085	-	-	83,842
2226 INTERNET SUPPORT	-	-	-	-	37,000	-	-	-	-	37,000
2820 COMMUNICATION SERVICES	1.000	56,929	10,861	-	-	-	-	-	-	67,790
2840 INFORMATION SYSTEMS SVCS	22.000	1,353,393	247,436	18,925	303,886	7,493	430,628	20,050	4,715	2,386,526
LOCATION TOTAL	26.500	1,628,856	299,658	36,811	340,886	13,639	470,839	33,050	6,819	\$ 2,830,558
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	-	500	-	-	\$ 500
2516 FINANCIAL ACCOUNTING SVCS	11.800	572,873	115,069	5,300	-	24,652	11,100	900	2,197	732,091
LOCATION TOTAL	11.800	572,873	115,069	5,300	-	24,652	11,600	900	2,197	\$ 732,591
695 PROCUREMENT										
2520 PURCHASING SERVICES	4.000	237,248	43,166	227	205	5,139	3,035	427	1,767	\$ 291,214
LOCATION TOTAL	4.000	237,248	43,166	227	205	5,139	3,035	427	1,767	\$ 291,214
698 HEALTH SERVICES										
2134 NURSING SERVICES	10.000	463,372	93,677	3,300	4,000	6,400	5,265	600	2,710	\$ 579,324
2139 OTHR HLTH SVCS-MEDICAID	3.000	155,051	32,742	129,774	-	10,000	11,500	20,000	500	359,567
2200 INSTRUCTIONAL STAFF SPPRT	-	28,887	5,481	500	-	-	1,500	-	6,405	42,773
LOCATION TOTAL	13.000	647,310	131,900	133,574	4,000	16,400	18,265	20,600	9,615	\$ 981,664
<b>LEVEL TOTAL</b>	<b>323.045</b>	<b>19,852,794</b>	<b>3,860,914</b>	<b>1,201,426</b>	<b>666,137</b>	<b>1,336,407</b>	<b>2,197,332</b>	<b>222,089</b>	<b>244,993</b>	<b>\$ 29,582,092</b>
<b>7 SERVICE CENTERS</b>										
XXXX PROGRAM										
791 MATERIALS MANAGEMENT										
2500 BUSINESS SUPPORT SERVICES	1.000	31,895	7,385	-	4,000	-	-	-	-	\$ 43,280
2530 WAREHOUSING/DISTRIBUTING	8.500	395,689	80,851	3,273	1,100	1,850	4,900	450	19,565	507,678
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	-	10,000	-	4,842	-	(18,000)	(3,158)
LOCATION TOTAL	9.500	427,584	88,236	3,273	15,100	1,850	14,742	450	1,565	\$ 552,800



**BOULDER VALLEY SCHOOL DISTRICT  
2005-06 Budget Report - LOCATION BY OBJECT**

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVIES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2005-06 REVISED BUDGET
<b>7 CENTRALIZED SERVICES</b>										
XXXX PROGRAM										
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	193,706	40,887	-	28,400	30	118,940	10,098	(302,439)	\$ 89,622
3231 PRINT SHOP-SUMMER ACTIVIT	-	2,500	301	-	500	420	2,127	-	1,090	6,938
LOCATION TOTAL	4.550	196,206	41,188	-	28,900	450	121,067	10,098	(301,349)	\$ 96,560
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	58,305	11,027	57,000	577,470	21,000	-	7,350	-	\$ 732,152
LOCATION TOTAL	1.000	58,305	11,027	57,000	577,470	21,000	-	7,350	-	\$ 732,152
<b>LEVEL TOTAL</b>	<b>15.050</b>	<b>682,095</b>	<b>140,451</b>	<b>60,273</b>	<b>621,470</b>	<b>23,300</b>	<b>135,809</b>	<b>17,898</b>	<b>(299,784)</b>	<b>\$ 1,381,512</b>
<b>8 DISTRICT-WIDE COSTS</b>										
807 UNALLOCATED DIST BUDGETS	-	(1,977,259)	(238,065)	-	-	-	-	-	-	\$ (2,215,324)
808 SCHOOL ALLOCATIONS	-	279,340	1,000,000	127,500	-	474,984	436,644	-	53,126	2,371,594
809 DISTRICT ALLOCATIONS	1.500	1,291,419	111,221	467,000	-	20,000	231,166	-	946,915	3,067,721
<b>LEVEL TOTAL</b>	<b>1.500</b>	<b>(406,500)</b>	<b>873,156</b>	<b>594,500</b>	<b>-</b>	<b>494,984</b>	<b>667,810</b>	<b>-</b>	<b>1,000,041</b>	<b>\$ 3,223,991</b>
<b>9 OTHER OPERATIONAL UNITS</b>										
970 SOMBRERO MARSH BUILDING	-	-	-	-	-	-	5,789	-	-	\$ 5,789
971 EDUCATION CENTER BUILDING	3.125	103,712	24,031	-	16,630	-	157,119	-	-	301,492
972 PADDOCK CENTER BUILDING	-	-	-	-	22,640	-	49,535	-	-	72,175
976 BURKE SCHOOL BUILDING	-	-	-	-	9,890	-	25,042	-	-	34,932
<b>LEVEL TOTAL</b>	<b>3.125</b>	<b>103,712</b>	<b>24,031</b>	<b>-</b>	<b>49,160</b>	<b>-</b>	<b>237,485</b>	<b>-</b>	<b>-</b>	<b>\$ 414,388</b>
<b>Grand Total</b>	<b>2,333.045</b>	<b>135,180,930</b>	<b>26,131,089</b>	<b>2,317,200</b>	<b>2,906,010</b>	<b>2,268,022</b>	<b>11,272,312</b>	<b>1,153,538</b>	<b>1,196,224</b>	<b>\$ 182,425,325</b>



## AUTHORIZED POSITIONS FOR THE GENERAL OPERATING FUND

	2001-02	2002-03	2003-04	2004-05	2005-06	Difference in years 01-02 vs. 05-06
Classroom Teachers	1,574.693	1,554.913	1,537.311	1,553.508	1,543.058	(31.635)
Other Teachers **	107.683	109.643	99.200	101.200	105.346	(2.337)
Psychologists/Social Workers/OT/PT	90.980	91.620	91.620	90.620	92.738	1.758
Admin/Principals	109.726	109.726	106.486	107.061	106.261	(3.465)
Professional Support	23.400	26.150	24.650	32.726	29.476	6.076
Technical Support	26.350	25.750	23.750	27.750	29.250	2.900
Paraeducators/Liaisons/Monitors	7.135	7.135	7.135	7.135	5.500	(1.635)
Trades and Services	259.785	259.785	239.585	234.585	216.585	(43.200)
Office/Administrative Support	225.049	224.299	214.431	214.231	204.831	(20.218)
<b>TOTAL FTE:</b>	<b>2,424.801</b>	<b>2,409.021</b>	<b>2,344.168</b>	<b>2,368.816</b>	<b>2,333.045</b>	<b>(91.756)</b>

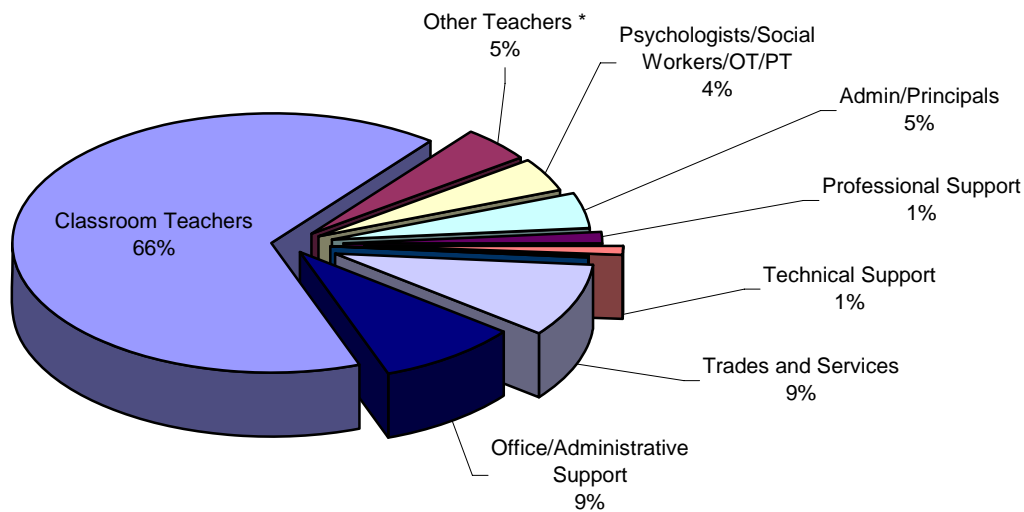
*Authorized Positions do not include Charter School or hourly positions, such as paraeducators and tutors.*

*Note: in 2001-02 22.89 related service providers were moved to the General Operating Fund and 22.89 Teachers were moved to the Grant Fund.*

	Audited	Audited	Audited	Audited	Projected
STUDENT FTE	26,703.0	26,629.5	26,643.5	24,955.0	26,798.5
STUDENT FTE (Less Charters)	25,418.0	24,931.5	24,880.0	23,120.5	24,883.5
CHARTER SCHOOL FTE	1,285.0	1,698.0	1,763.5	1,834.5	1,915.0

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.

### GENERAL OPERATING FUND



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



## Summary of Changes in FTE for the General Operating Fund

2005-06 Revised Budget

2,368.816 FTE

Changes:

**ADMINISTRATION CHANGES****605 DIVISION OF LEARNING SERVICES****2.846**

Budget Increase - Clinical Professor for PIE Progeam	1.000
Budget Increase - ILP Teachers	2.000
Department Reorganization - Prof Tec Foss	(0.800)
Department Reorganization - Prof Tec DIMC	(0.200)
Department Reorganization - Foss TOSA (220 day)	0.864
Department Reorganization - DIMC Clerical	(0.400)
Department Reorganization - Foss Clerical	0.500
Department Reorganization - Science Research Scholar TOSA	(0.118)

**611 SPECIAL EDUCATION****2.758**

Budget Conversion - 1.0 IEP Support 322	1.000
Budget Conversion - 1.0 IEP IT Tech	1.000
Budget Conversion - 0.6 Speech Language Specialist	0.600
Budget Conversion - 0.842 Social Worker	(0.842)
Budget Conversion - 0.8 Psychologist	0.800
Budget Conversion - 0.2 Psychologist	0.200

**616 LITERACY AND LANGUAGE SERVICES****0.500**

Budget Conversion - 0.5	0.500
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**617 ELEMENTARY EDUCATION ADMINISTRATION****-**

Department Reorganization - Clerical	(1.000)
Department Reorganization - Director	1.000

**619 SECONDARY EDUCATION ADMINISTRATION****(1.000)**

Department Reorganization - Prof Tec	1.000
Department Reorganization - Clerical	(1.000)
Department Reorganization - Assistant Superintendent	(1.000)

**670 GRANTS****(0.250)**

Budget Transfer - Grants Specialist to Grant Fund	(0.250)
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**689 INFORMATION TECHNOLOGY****0.500**

Department Reorganization - Teacher	(1.000)
Department Reorganization - Programmer	(0.500)
Department Reorganization - Database Administrator	1.000
Department Reorganization - Database Administrator	(1.000)
Department Reorganization - Application Developer	2.000

**698 HEALTH SERVICES****1.360**

Department Reorganization - 1.36 Health Services Coordinator	1.360
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**Summary of Changes Continued:**

<b>796 TRANSPORTATION</b>		<b>(31.000)</b>
Department Reorganization - 1.0 Dispatcher	1.000	
Creation of Transportation Fund - 32 Positions	(32.000)	
<b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>		<b><u>(24.286)</u></b>
<b>SCHOOL CHANGES</b>		<b>(11.485)</b>
Staffing Formula - Elementary Teachers	(3.250)	
Staffing Formula - Elementary Art, Music & PE Specialists	(0.573)	
Staffing Formula - Middle School Teachers	(4.400)	
Staffing Formula - High School Teachers	(1.500)	
Budget Addition - Elementary Teacher	0.205	
Budget Addition - EL Teachers	1.340	
Budget Addition - EL Art, Music & PE Specialists	0.215	
Budget Addition - EL TOSA	2.000	
Budget Addition - Centaurus IB TOSA	0.400	
Budget Addition - Secondary Literacy	2.000	
Budget Reduction - REFA teachers on hold	(7.000)	
Budget Reduction - ESL Teachers on hold	(4.500)	
Budget Reduction - One time Struggling Readers Teachers	(1.438)	
Budget Reduction - Struggling Readers Teachers	(3.150)	
Budget Addition - Assistant Principal at Combination Schools	2.200	
Budget Conversion - Assistant Principal at Combination Schools	(2.200)	
Budget Conversion - Elementary Teacher	1.870	
Budget Conversion - Middle Teacher	1.000	
Budget Conversion - Principal	0.200	
Budget Conversion - 7.5 FTE Special Ed Teachers from Grant Fund	7.500	
Budget Conversion - 2.404 FTE Special Ed Teachers additional SPED positiosn	(2.404)	
<b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>		<b><u>(11.485)</u></b>
<b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>		<b><u>(35.771)</u></b>
<b>2005 - 2006 REVISED BUDGET</b>		<b><u>2,333.045</u> FTE</b>

**BOULDER VALLEY SCHOOL DISTRICT  
2005-06 General Operating Fund Staffing Summary - Authorized FTE**

LOCATION	100-104 Admin	105/125 Principal	106 Admin Asst	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL		-	-	27.520	-					-	-	27.520
102 RESERVES - ELEM LEVEL		-	-	1.884	0.010					2.475	-	4.369
119 BEAR CREEK ELEMENTARY		1.000	-	17.242	0.500					2.000	1.750	22.492
120 BIRCH ELEMENTARY		1.000	-	21.971	1.000					2.125	2.000	28.096
124 COLUMBINE ELEMENTARY		1.000	-	28.410	1.500					2.250	2.125	35.285
127 CREST VIEW ELEMENTARY		1.000	-	29.404	1.000					2.250	2.375	36.029
130 DOUGLASS ELEMENTARY		1.000	-	25.231	1.000					2.250	2.000	31.481
131 SANCHEZ ELEMENTARY		1.000	-	23.976	1.375					2.000	2.125	30.476
132 EISENHOWER ELEMENTARY		1.000	0.105	25.916	1.000					2.250	2.375	32.646
134 EMERALD ELEMENTARY		1.000	-	26.628	1.500					2.250	2.375	33.753
136 FLATIRONS ELEMENTARY		1.000	-	17.865	0.500					1.750	1.500	22.615
138 FOOTHILL ELEMENTARY		1.000	-	24.831	1.000					2.250	2.500	31.581
141 GOLD HILL ELEMENTARY		-	-	2.953	-					0.125	0.250	3.328
144 HEATHERWOOD ELEMENTARY		1.000	0.106	18.446	0.500					2.250	2.125	24.427
147 JAMESTOWN ELEMENTARY		0.100	-	1.238	-					0.125	0.250	1.713
150 KOHL ELEMENTARY		1.000	-	27.986	1.000					2.500	2.375	34.861
153 LAFAYETTE ELEMENTARY		1.000	0.224	24.348	2.000					2.250	2.125	31.947
154 RYAN ELEMENTARY		1.000	-	24.378	2.000					2.125	2.125	31.628
156 FIRESIDE ELEMENTARY		1.000	-	26.148	1.000					2.500	2.375	33.023
157 LOUISVILLE ELEMENTARY		1.000	0.030	23.904	1.000					2.125	2.250	30.309
158 COAL CREEK ELEMENTARY		1.000	-	26.507	1.000					2.500	2.375	33.382
161 BCSIS		-	0.500	16.080	0.500					1.000	0.875	18.955
164 CREEKSIDE ELEMENTARY		1.000	-	24.452	1.375					2.000	2.000	30.827
166 MESA ELEMENTARY		1.000	-	17.233	0.500					2.000	1.750	22.483
169 NEDERLAND ELEMENTARY		1.000	-	19.995	0.500					2.000	2.250	25.745
180 PIONEER ELEMENTARY		1.000	-	23.898	2.000					2.375	2.500	31.773
185 SUPERIOR ELEMENTARY		1.000	1.000	30.945	1.000					2.750	2.625	39.320
190 UNIVERSITY HILL ELEM		1.000	-	20.975	2.000					2.000	2.500	28.475
192 HIGH PEAKS ELEMENTARY		1.000	-	17.130	0.500					2.250	1.375	22.255
193 COMMUNITY MONTESSORI		0.700	0.200	8.736	0.500					1.125	-	11.261
196 WHITTIER ELEMENTARY		1.000	-	19.857	0.500					2.000	1.500	24.857
<b>1 ELEMENTARY SCHOOLS TOTAL</b>		<b>25.800</b>	<b>2.165</b>	<b>646.087</b>	<b>28.260</b>					<b>59.850</b>	<b>54.750</b>	<b>816.912</b>
202 RESERVES - MIDDLE LEVEL		-	0.001	1.325	0.001				-	-	-	1.327
225 BROOMFIELD HEIGHTS MIDDLE		1.000	1.000	32.767	3.500				-	2.750	3.750	44.767
230 MANHATTAN MIDDLE		1.000	1.000	26.340	3.330				-	3.500	3.000	38.170
240 CASEY MIDDLE		1.000	1.000	27.873	2.100				0.500	2.500	2.750	37.723
250 CENTENNIAL MIDDLE		1.000	1.000	32.628	2.932				-	3.500	3.125	44.185
252 ANGEVINE MIDDLE		1.000	2.000	40.010	3.490				1.000	4.000	4.000	55.500
254 LOUISVILLE MIDDLE		1.000	1.000	29.960	2.710				-	3.000	3.000	40.670
260 PLATT MIDDLE		1.000	1.000	26.920	2.626				-	2.750	3.750	38.046
270 SOUTHERN HILLS MIDDLE		1.000	1.000	27.450	2.490				-	2.750	2.875	37.565
<b>2 MIDDLE SCHOOLS TOTAL</b>		<b>8.000</b>	<b>9.001</b>	<b>245.273</b>	<b>23.179</b>			<b>1.500</b>		<b>24.750</b>	<b>26.250</b>	<b>337.953</b>



**BOULDER VALLEY SCHOOL DISTRICT**  
**2005-06 General Operating Fund Staffing Summary - Authorized FTE**

LOCATION	100-104 Admin	105/125 Principal	106 Admin Asst	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
302 RESERVES - SENIOR LEVEL		-	0.060	3.198	0.540			0.775	-	0.375	-	4.948
310 BOULDER HIGH		1.000	3.000	99.007	5.380			1.000	1.000	8.750	8.250	127.387
315 BROOMFIELD HIGH		1.000	2.000	73.460	4.150			0.800	1.000	6.750	7.125	96.285
320 CENTAURUS HIGH		1.000	2.000	59.770	3.760			0.800	1.000	6.000	6.375	80.705
330 FAIRVIEW HIGH		1.000	3.000	83.650	5.200			1.000	1.000	8.750	8.375	111.975
350 NEW VISTA HIGH		1.000	0.700	16.990	2.000			0.375	-	2.750	2.500	26.315
360 MONARCH HIGH		1.000	3.000	79.069	4.620			1.000	-	7.000	7.625	103.314
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>		<b>6.000</b>	<b>13.760</b>	<b>415.144</b>	<b>25.650</b>			<b>5.750</b>	<b>4.000</b>	<b>40.375</b>	<b>40.250</b>	<b>550.929</b>
440 ARAPAHOE RIDGE HIGH		1.000	1.000	18.500	1.500			0.375		2.917	-	25.292
490 TECHNICAL ED CENTER		-	-	25.700	1.500			-		4.500	5.000	36.700
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>		<b>1.000</b>	<b>1.000</b>	<b>44.200</b>	<b>3.000</b>			<b>0.375</b>		<b>7.417</b>	<b>5.000</b>	<b>61.992</b>
502 MONARCH K-8		1.000	2.035	37.090	2.383			-		3.750	3.625	49.883
503 NEDERLAND MIDDLE/SENIOR		1.000	1.000	29.840	2.050			0.375		3.500	2.625	40.390
505 ASPEN CREEK K-8		1.000	2.000	46.398	2.333			-		4.125	3.875	59.731
506 ELDORADO K-8		1.000	2.000	52.475	2.545			-		4.250	4.125	66.395
507 HALCYON		-	-	3.990	-			-		-	0.375	4.365
<b>5 COMBINATION SCHOOLS TOTAL</b>		<b>4.000</b>	<b>7.035</b>	<b>169.793</b>	<b>9.311</b>			<b>0.375</b>		<b>15.625</b>	<b>14.625</b>	<b>220.764</b>
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	-			-	-	-	2.500	-		-	-	2.500
605 LEARNING SERVICES	3.100			-	7.916	-	2.000	-		8.100	-	21.116
606 ADMIN & OPERATIONS	0.900			-	-	-	-	-		0.800	-	1.700
608 PLANNING & ASSESSMENT	1.000			-	-	-	3.650	-		1.500	-	6.150
609 VOCATIONAL ED ADMIN	2.000			2.000	-	-	-	-		1.000	-	5.000
611 SPECIAL EDUCATION	1.000			20.161	1.500	81.738	2.000	1.000		5.100	-	112.499
616 LITERACY & LANGUAGE	1.000			-	3.500	-	-	-		4.900	-	9.400
617 ELEMENTARY ED ADMIN	2.000			-	0.530	-	-	-		1.000	-	3.530
619 SECONDARY ED ADMIN	1.000			-	-	-	1.000	-		1.000	-	3.000
628 BOARD OF EDUCATION	-			-	-	-	0.400	-		-	-	0.400
635 DISTRICT-WIDE INSTRUCTION	-			-	-	-	1.750	-		-	1.500	3.250
640 OPERATIONAL SERVICES	0.750			-	-	-	-	-		0.750	-	1.500
642 MAINTENANCE & OPERATIONS	0.750			-	-	-	2.250	-		2.125	53.250	58.375
643 ENVIRONMENTAL SERVICES	0.400			-	-	-	-	-		0.500	6.400	7.300
644 PLANNING & ENGINEERING	1.000			-	-	-	1.000	-		0.125	-	2.125
668 COMMUNICATION SERVICES	1.000			-	-	-	1.000	-		1.000	-	3.000
670 GRANTS ADMINISTRATION	-			-	-	-	0.750	-		-	-	0.750
687 HUMAN RESOURCES	3.800			-	-	-	1.000	-		9.500	-	14.300
688 BUDGET SERVICES	1.000			-	-	-	5.250	-		1.000	-	7.250
689 INFORMATION TECHNOLOGY	3.000			-	1.000	-	0.500	20.000		2.000	-	26.500
690 FINANCE & ACCOUNTING	1.800			-	-	-	3.000	-		7.000	-	11.800
695 PROCUREMENT	1.000			-	-	-	-	-		3.000	-	4.000
698 HEALTH SERVICES	-			-	-	11.000	-	-		2.000	-	13.000
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>28.500</b>			<b>22.161</b>	<b>14.446</b>	<b>92.738</b>	<b>28.650</b>	<b>21.000</b>		<b>54.400</b>	<b>61.150</b>	<b>323.045</b>

**BOULDER VALLEY SCHOOL DISTRICT  
2005-06 General Operating Fund Staffing Summary - Authorized FTE**

LOCATION	100-104 Admin	105/125 Principal	106 Admin Asst	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
791 MATERIALS MANAGEMENT							0.826	-		1.414	7.260	9.500
792 PRINT SHOP							-	0.750		1.000	2.800	4.550
793 TELECOMMUNICATIONS							-	1.000		-	-	1.000
<b>7 SERVICE CENTERS TOTAL</b>							<b>0.826</b>	<b>1.750</b>		<b>2.414</b>	<b>10.060</b>	<b>15.050</b>
809 DISTRICT ALLOCATIONS					1.500							1.500
<b>8 DISTRICT-WIDE COSTS TOTAL</b>					<b>1.500</b>							<b>1.500</b>
925 SUMMIT CHARTER				0.400							1.375	1.775
971 EDUCATION CENTER BUILDING				-							3.125	3.125
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>				<b>0.400</b>							<b>4.500</b>	<b>4.900</b>
<b>TOTAL</b>	<b>28.500</b>	<b>44.800</b>	<b>32.961</b>	<b>1,543.058</b>	<b>105.346</b>	<b>92.738</b>	<b>29.476</b>	<b>29.250</b>	<b>5.500</b>	<b>204.831</b>	<b>216.585</b>	<b>2,333.045</b>



#### Allocation of Budgets to Schools:

Each of the District's schools is allocated resources on the basis of projected enrollment. Various formulas are used which cover the cost of:

- Staffing, i.e., teachers, paraprofessionals, principals, office personnel, custodians, etc.
- Supplies, copiers, equipment, staff development and leadership. (Textbook dollars are budgeted centrally and distributed to schools based on the textbook adoption calendar.)

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

The school formulas are detailed in the following pages. Each level, elementary, middle and high schools, as well as program resources such as Special Education and Literacy and Language are detailed. Staffing formulas are listed by type of employee. The School Discretionary Funds formula descriptions follow the staffing allocations.

## School Allocation Formulas:

Category	Formula or Practice								
<b>A. Elementary School Program</b>									
<b>1. Principals</b>	1.0 FTE/school (small schools below 300 students may have multiple assignments).								
<b>2. Assistant Principals</b>	Elementary - 0.5 if = >550 and 1.0 if = > 600 K-8's - 1.5 if = >650 and 2.0 if = > 850								
<b>3. Classroom Teachers</b>	Class Size Formulas:								
Kindergarten and 1 <sup>st</sup> grade	1.0 FTE teaching position 1:20 ratio (26 contractual guidelines); 1:18 at targeted-assistance schools								
Grades 2-3	1.0 FTE teaching position 1:25 ratio (29 contractual guidelines); 1:18 at 2 <sup>nd</sup> grade at targeted-assistance schools								
Grades 4-5	1.0 FTE teaching position 1:25 ratio (31 contractual guidelines)								
Combination grade classes	Lowest grade level ratio reduced by 2 students								
<i>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.</i>									
Art	0.0385 FTE per classroom teacher FTE; students receive 50 minutes of instruction per week.								
General Music	0.069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week; Kindergarten receives 45 minutes per week.								
Physical Education	0.069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week; Kindergarten receives 45 minutes per week.								
Literacy	0.0056 FTE per student in grades 1 – 3								
<b>4. Librarians</b>	1.0 FTE library/media specialist may be assigned to schools with over 350 students and .50 FTE may be assigned to schools with enrollments under 350 students.								
<b>5. School Secretaries &amp; Clerks</b>	Clerical FTE is allocated based on enrollment.								
	<table> <tr> <th>Enrollment</th><th>FTE</th></tr> <tr> <td>100 – 375</td><td>1.125 – 2.00</td></tr> <tr> <td>376 – 625</td><td>2.125 – 2.625</td></tr> <tr> <td>625 &amp; over</td><td>2.75</td></tr> </table>	Enrollment	FTE	100 – 375	1.125 – 2.00	376 – 625	2.125 – 2.625	625 & over	2.75
Enrollment	FTE								
100 – 375	1.125 – 2.00								
376 – 625	2.125 – 2.625								
625 & over	2.75								

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





Category	Formula or Practice
<b>A. Elementary School Program</b>	<b>(continued)</b>
<b>6. Custodians</b>	The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.
<b>7. Paraeducators</b>	
Regular Paraprofessional	0.0404 hours per day per student FTE.
Health Room Paraprofessional	2.0 hours per day for small mountain schools 4.0 hours per day for enrollment of 75 – 350 4.5 hours per day for enrollment of 351 – 500 5.0 hours per day for enrollment of 501 – 700
Library Paraprofessional	3.5 hours per day for schools with a .50 media specialist
<b>8. School Discretionary Funds</b>	The School Resource Allocation (SRA) is allocated at \$75.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the Purchasing Department combining enrollment and copies per month. \$25 - \$500 is allocated per school based on enrollment 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.*



Category	Formula or Practice								
<b>B. Middle School Program</b>									
1. <b>Principals</b>	1.0 FTE/school.								
2. <b>Assistant Principals</b>	Assistant Principal 1.0 FTE; 1.5=>700 students, 2.0 =>900								
3. <b>Classroom Teachers</b>	1.0 FTE teaching position per 22.55 students as a middle level average (22.50 for small schools and 22.90 for large schools). The classroom teacher allocation includes art, music and physical education teachers at the middle level.								
4. <b>Librarians</b>	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.								
5. <b>Counselors</b>	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. <b>School Secretaries &amp; Clerks</b>	Clerical FTE are allocated based on a formula by the size of each school.  <table> <tr> <td>Small (1-299)</td><td>1.0 – 1.50 FTE</td></tr> <tr> <td>Middle (299-699)</td><td>2.5 – 2.75 FTE</td></tr> <tr> <td>Large (700-899)</td><td>3.0 FTE</td></tr> <tr> <td>(900+)</td><td>4.0 FTE</td></tr> </table>	Small (1-299)	1.0 – 1.50 FTE	Middle (299-699)	2.5 – 2.75 FTE	Large (700-899)	3.0 FTE	(900+)	4.0 FTE
Small (1-299)	1.0 – 1.50 FTE								
Middle (299-699)	2.5 – 2.75 FTE								
Large (700-899)	3.0 FTE								
(900+)	4.0 FTE								
7. <b>Custodians</b>	The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.								

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



Category	Formula or Practice
<b>B. Middle School Program</b>	<b>(continued)</b>
<b>8. Paraeducators</b>	The paraeducator allocation includes hours for regular programs, health room and the talented and gifted (TAG) program. Staffing is based on enrollment x .02225. The overall average is approximately 12.25 hours/day of paraeducator time per school.
<b>9. Community Liaisons</b>	0.50 FTE at Angevine and 0.50 FTE at Casey.
<b>10. School Discretionary Funds</b>	The School Resource Allocation (SRA) is allocated at \$76.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. \$1.21 is allocated for the expense of the student accounting system. The copier allocation is based on a formula established by the Purchasing Department detailing enrollment and copies per month. \$25 - \$500 is allocated per school based on enrollment 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.

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



Category	Formula or Practice																
<b>C. High School Program</b>																	
1. <b>Principals</b>	1.0 FTE/school.																
2. <b>Assistant Principals</b>	0.7 FTE at New Vista 1.0 FTE at Nederland Middle/Senior 2.0 FTE for enrollment of 1,100 – 1,650 3.0 FTE for enrollment of 1,650+																
3. <b>Classroom Teachers</b>	Staffing Formula/Ratio: <table> <tr> <td>Arapahoe Ridge:</td><td>20.00</td></tr> <tr> <td>Boulder:</td><td>26.60</td></tr> <tr> <td>Broomfield:</td><td>25.50</td></tr> <tr> <td>Centaurus:</td><td>25.50</td></tr> <tr> <td>Fairview:</td><td>26.50</td></tr> <tr> <td>Monarch:</td><td>26.50</td></tr> <tr> <td>New Vista:</td><td>24.00</td></tr> <tr> <td>Nederland:</td><td>18.30</td></tr> </table> <p>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.</p>	Arapahoe Ridge:	20.00	Boulder:	26.60	Broomfield:	25.50	Centaurus:	25.50	Fairview:	26.50	Monarch:	26.50	New Vista:	24.00	Nederland:	18.30
Arapahoe Ridge:	20.00																
Boulder:	26.60																
Broomfield:	25.50																
Centaurus:	25.50																
Fairview:	26.50																
Monarch:	26.50																
New Vista:	24.00																
Nederland:	18.30																
4. <b>Multicultural Leadership Class</b>	0.2 FTE teaching position per high school.																
5. <b>Connections</b>	0.6 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.																
6. <b>Librarians</b>	1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista 0.50 FTE at Arapahoe Campus 0.50 FTE at Nederland Senior																

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

Category	Formula or Practice																		
<b>C. High School Program</b>	<b>(continued)</b>																		
<b>7. Counselors</b>	1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.																		
<b>8. School Secretaries &amp; Clerks</b>	<p>Clerical FTE are allocated based on a formula by the size of each school.</p> <table><tr><td>Small (1,000-1,200)</td><td>Centaurus 6.00 FTE</td></tr><tr><td>Medium (1,300-1,600)</td><td>Broomfield 6.75 FTE</td></tr><tr><td></td><td>Monarch 7.00 FTE</td></tr><tr><td>Large (1,700-1,800)</td><td>Boulder 8.75 FTE</td></tr><tr><td>(1,900-2,000)</td><td>Fairview 8.75 FTE</td></tr><tr><td>Small Schools: (165)</td><td>Arapahoe Ridge 2.92 FTE</td></tr><tr><td>(220)</td><td>Nederland 2.00 FTE</td></tr><tr><td>(339)</td><td>New Vista 2.75 FTE</td></tr></table> <p>Adjustments are made based on program needs.</p>	Small (1,000-1,200)	Centaurus 6.00 FTE	Medium (1,300-1,600)	Broomfield 6.75 FTE		Monarch 7.00 FTE	Large (1,700-1,800)	Boulder 8.75 FTE	(1,900-2,000)	Fairview 8.75 FTE	Small Schools: (165)	Arapahoe Ridge 2.92 FTE	(220)	Nederland 2.00 FTE	(339)	New Vista 2.75 FTE		
Small (1,000-1,200)	Centaurus 6.00 FTE																		
Medium (1,300-1,600)	Broomfield 6.75 FTE																		
	Monarch 7.00 FTE																		
Large (1,700-1,800)	Boulder 8.75 FTE																		
(1,900-2,000)	Fairview 8.75 FTE																		
Small Schools: (165)	Arapahoe Ridge 2.92 FTE																		
(220)	Nederland 2.00 FTE																		
(339)	New Vista 2.75 FTE																		
<b>9. Custodians</b>	<p>The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.</p>																		
<b>10. Media Technicians</b>	<p>Allocation of media technician personnel is based upon the following chart:</p> <table><tr><th>Enrollment</th><th>Hours per Week</th><th>FTE</th></tr><tr><td>1,000 – 1,650</td><td>32</td><td>0.800</td></tr><tr><td>1,651 – 2,000+</td><td>40</td><td>1.000</td></tr><tr><td>Arapahoe Ridge</td><td>15</td><td>0.375</td></tr><tr><td>Nederland Mid./Sr.</td><td>15</td><td>0.375</td></tr><tr><td>New Vista</td><td>15</td><td>0.375</td></tr></table>	Enrollment	Hours per Week	FTE	1,000 – 1,650	32	0.800	1,651 – 2,000+	40	1.000	Arapahoe Ridge	15	0.375	Nederland Mid./Sr.	15	0.375	New Vista	15	0.375
Enrollment	Hours per Week	FTE																	
1,000 – 1,650	32	0.800																	
1,651 – 2,000+	40	1.000																	
Arapahoe Ridge	15	0.375																	
Nederland Mid./Sr.	15	0.375																	
New Vista	15	0.375																	
<b>11. Paraeducators</b>	<p>Staffing is based on enrollment x .01651. The overall average is approximately 27 hours/day for the larger schools and 4 hours/day for Nederland Middle/Senior and 5 hours/day for New Vista High School.</p>																		
<b>12. Pupil Services</b>	8.87 teacher FTE																		

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



Category	Formula or Practice
<b>C. High School Program</b>	<b>(continued)</b>
<b>13. Campus Monitors</b>	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
<b>14. School Discretionary Funds</b>	<p>The School Resource Allocation (SRA) is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. \$1.21 is allocated for the expense of the student accounting system. The copier allocation is based on a formula established by the Purchasing Department detailing enrollment and copies per month. \$25 - \$500 is allocated per school based on enrollment 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.</p>

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

## School Program Allocation Formulas:

Category	Formula or Practice
<b>1. Special Education</b>	
	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. This factoring system takes into account student disability categories and hours as delineated on student IEP's. This allocation of resources is reviewed and revised periodically throughout the school year.
1.000	Director
1.000	Accountant
5.100	Clerical
6.874	IR Team
2.000	Transitional 18-21
1.000	Transition within High School
0.400	Summit and Peak to Peak
158.657	Special Education Teachers assigned to Schools
1.500	Coordinators
2.000	Audiologist
2.000	Visual Impaired
6.800	Hearing Impaired
31.200	Speech/Language Specialists
14.000	Occupational/Physical Therapists
16.588	Social Workers
17.950	Psychologists
1.000	Special Education Specialist
1.000	Computer Technician
99.520	Special Skills Aides allocated as follows:
	63.52 hours/day Educational Interpreters
	hours, including 7.2 hours day
	computer assisted note taker
	20.00 hours/day Job Developer
	16.00 hours/day COTA/OTA
1,392.590	Paraeducator hours/day
<b>2. Halcyon</b>	
3.000	FTE teaching positions
0.375	FTE custodial position
0.990	FTE Art/Music/PE Specialist

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



Category		Formula or Practice
<b>D. School Programs</b>		<b>(continued)</b>
<b>3. Instrumental Music</b>	27.520	FTE teaching positions
<b>4. Teen Parenting</b>	2.000	FTE teaching positions
<b>5. Literacy &amp; Language Support Services</b>	50.830	FTE Teaching positions assigned to schools
	4.000	Newcomers Teachers
	3.500	FTE Coordinators
	1.000	FTE Director
	4.400	FTE Clerical
Bilingual Tutors	102.300	hours/day allocated based on need
Bilingual Paraeducators	155.270	hours/day Paraeducators allocated to designated classrooms

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



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## School Profiles

The following section describes individual schools' Mission, Vision, Program Characteristics, CSAP Scores, and Financial Data.

CSAP Test scores were taken from the Spring 2004 Testing Period.

Enrollment information is from the 2005-06 projection in the spring of 2005.

## Bear Creek Elementary

2500 Table Mesa Dr., Boulder, CO 80305

303-499-8555, Fax: 303-499-8556

Principal: Kent Cruger

[www.bvdsd.org/schools/bearcreek](http://www.bvdsd.org/schools/bearcreek)

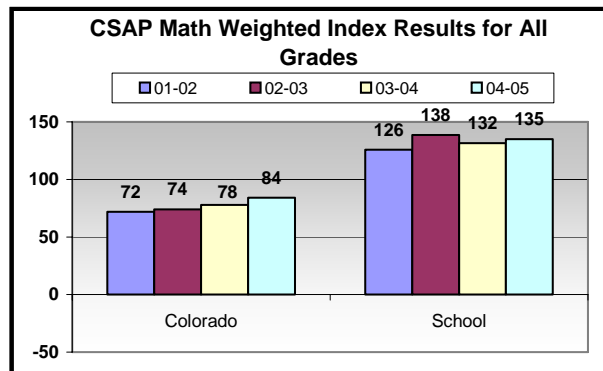
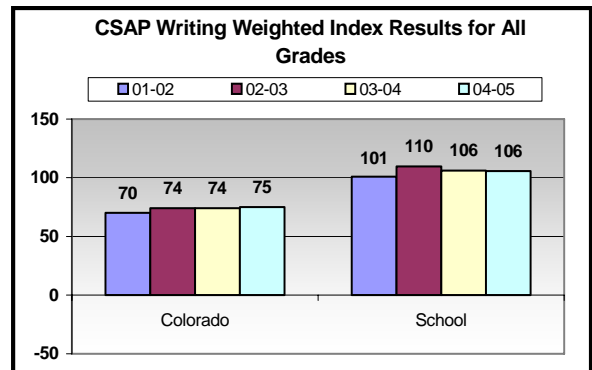
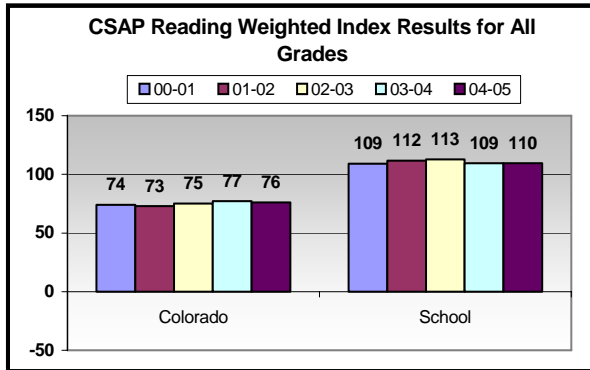
Projected Enrollment: 332



Bear Creek Elementary School is a dynamic, innovative focus school that emphasizes the multi-faceted cognitive and conceptual connections among mathematics, science and music. The program is supported by a partnership with faculty at several schools and departments at the University of Colorado. A high priority is placed on a rich language arts experience as a solid foundation in literacy skills. Students are enveloped in an investigative and creative classroom culture that develops thinking skills and evokes the use of critical thinking.

Bear Creek provides learning experiences that challenge students to excel to their maximum potential. We strive to stimulate intellectual curiosity and love of learning in children. During the acquisition of skills and knowledge, students are encouraged to ask questions, take risks, and be willing to make mistakes in their quest for greater understanding. The school helps students to develop successful relationships with peers and creates an environment in which students can feel both self-assured and accepting of others. Fine and performing arts are integral parts of the education at Bear Creek. The school's physical education classes place an emphasis on physical fitness, individual and team sports and sportsmanship. Excellent media and technology resources are available. Bear Creek provides support and assistance to meet the needs of all students. Special services are available for students who are talented and gifted, and students with disabilities. Bear Creek emphasizes the importance of respecting and valuing individual differences and appreciating cultural plurality.

119 BEAR CREEK ELEMENTARY		Budget	
		non-SRA	SRA
Utilities:		\$49,046	\$0
Regular Education:	16.842	\$1,165,304	\$33,386
Special Education:	0.400	\$51,861	\$493
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,458	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$29,690	\$240
School Administration:	3.000	\$173,661	\$942
Maintenance:	1.750	\$67,628	\$2,920
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$702
Student Support Services:	0.000	\$0	\$100
<b>TOTALS:</b>	<b>22.492</b>	<b>\$1,552,336</b>	<b>\$38,783</b>



## Birch Elementary

1035 Birch St., Broomfield, CO 80020

303-469-3397, Fax: 303-469-3397

Principal: Linda Brookhart

[www.bvds.org/schools/birch](http://www.bvds.org/schools/birch)

Projected Enrollment: 389

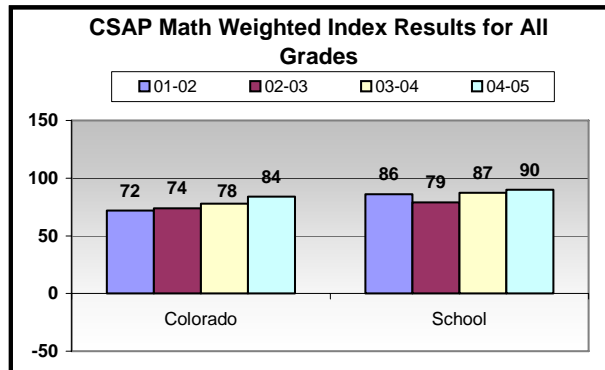
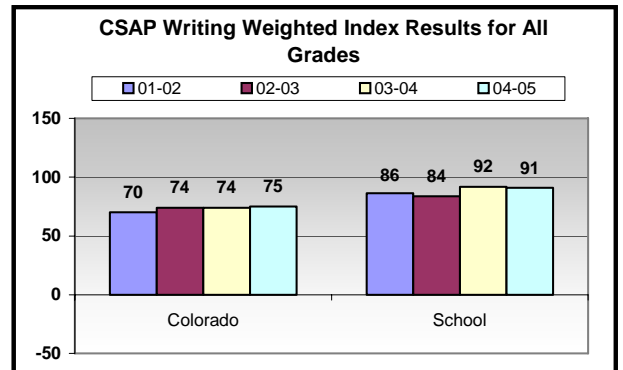
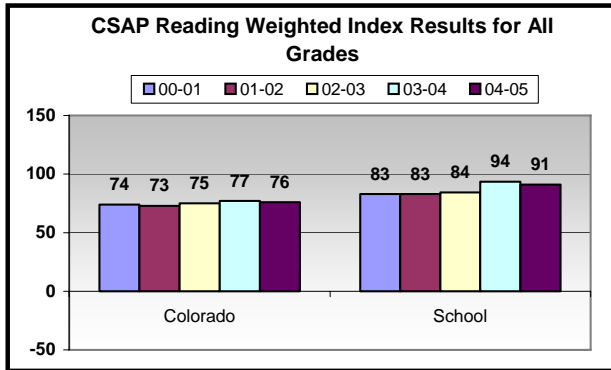


Although Birch Elementary School is considered to be traditional neighborhood school, we offer a wide scope of learning opportunities and a variety of instructional strategies to meet the learning styles of its individual students. These strategies include hands-on projects, inquiry-based learning, real life math application and integrated thematic instruction. As a result, Birch has stimulated student interest and has fostered a love for learning within the community which is evidenced by the many high achievements of our students.

In addition to the academic strategies, students also have access to a wide variety of fine arts opportunities through which to express themselves and demonstrate their gifts. These include instrumental music, general music, Birchoir, bell choir, art club, art classes, student musicals, and talent shows. At Birch, student need is the driving force behind instruction. In order to meet these needs, our teachers differentiate within the classroom. Special services are available for students with disabilities and for those who are talented and gifted. Also, Birch provides small group reading opportunities and instruction targeted at the student's individual reading level through the literacy program.

Finally, the element that serves as the adhesive for our school is the community. Birch is truly a neighborhood school, and the vast majority of our students come from the immediate area. Birch students are wonderful children who come to school each day enthused and ready to learn.

120 BIRCH ELEMENTARY		Budget	
		non-SRA	SRA
Utilities:		\$56,044	\$0
Regular Education:	20.571	\$1,425,622	\$32,459
Special Education:	1.400	\$122,102	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,800	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$66,309	\$144
School Administration:	3.125	\$175,575	\$718
Maintenance:	2.000	\$77,778	\$4,464
Health Room:		\$12,035	\$0
Curriculum/Staff Development:		\$0	\$714
Student Support Services:	0.000	\$0	\$206
<b>TOTALS:</b>	<b>28.096</b>	<b>\$1,940,265</b>	<b>\$38,705</b>



## Boulder Community School of Integrated Studies

3995 E. Aurora Ave. , Boulder, CO 80303

303-494-1454, Fax: 303-494-5533

Principal: Phil Katsampes/Sabine Smead

[www.bvsd.org/schools/bcsis](http://www.bvsd.org/schools/bcsis)

Projected Enrollment: 276



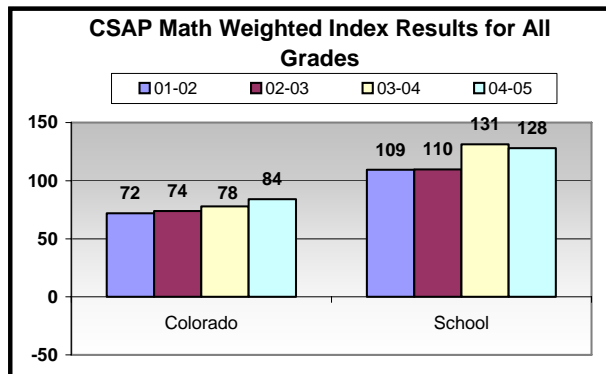
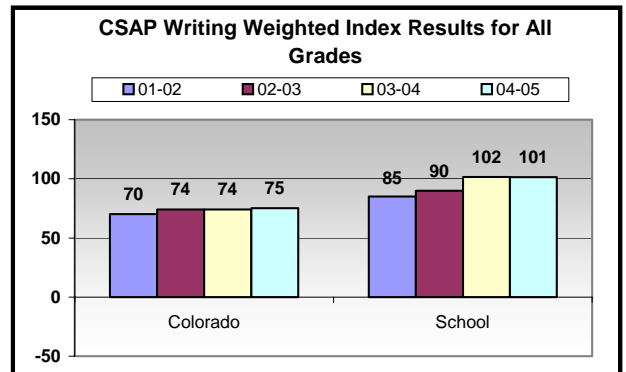
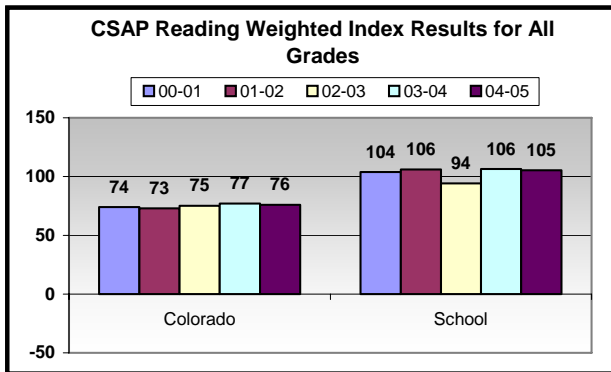
BCSIS is a school created by parents and teachers to present the world to children through imagination and authentic experiences. The curriculum is designed to balance state standards with a carefully thought out educational program that fully integrates the arts with instruction. We use beautiful, natural materials and honor the rhythm of the day and of each child.

After kindergarten, the teacher remains with his or her class through grade three. Students then receive a different teacher to take them through grades four and five. This allows strong connections to be established between the school and home as the developmental changes of early childhood are experienced in both settings. The success of our school is possible only by working together as a community of parents and teachers.

Teachers work to apply current, research-based instructional strategies to ensure that children maximize their learning. It is important that our teachers have time for continued professional study and collaborative planning, so the week includes long days Monday through Thursday and an early release each Friday. Special education and talented and gifted programs enter into that collaborative planning.

161 INTEGRATED STUDIES-BCSIS	Staff	Budget	
		non-SRA	SRA
Utilities:		\$21,029	\$0
Regular Education:	14.480	\$885,102	\$25,571
Special Education:	1.600	\$140,401	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,114	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$39,083	\$0
School Administration:	1.500	\$81,595	\$3,212
Maintenance:	0.875	\$31,361	\$3,193
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$903
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>18.955</b>	<b>\$1,213,373</b>	<b>\$32,879</b>





## Coal Creek Elementary

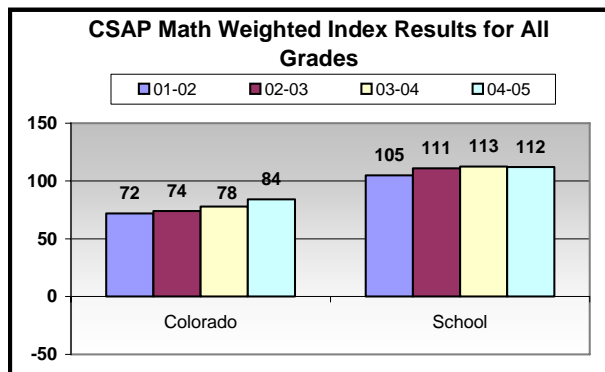
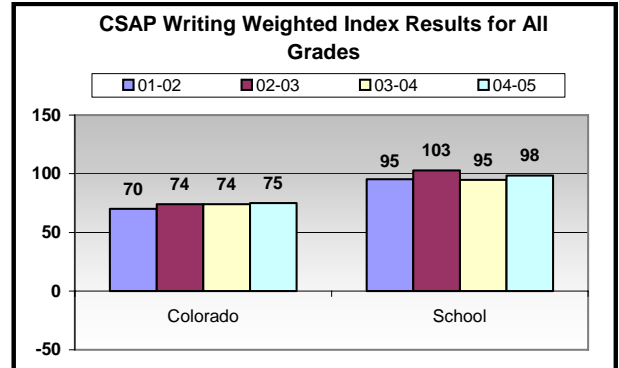
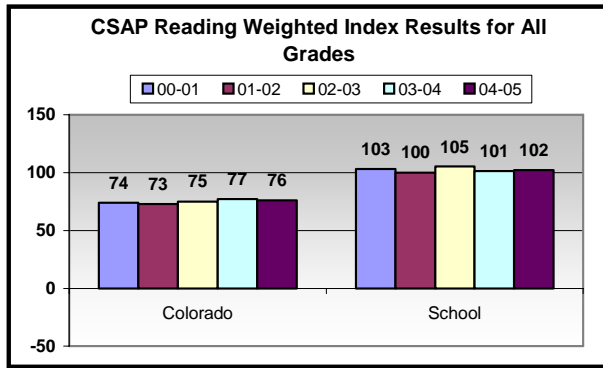
801 W. Tamarisk St., Louisville, CO 80027  
 303-666-4843, Fax: 303-661-9892  
 Principal: John Kiemele  
[www.bvds.org/schools/coalcreek/Pages/Home.html](http://www.bvds.org/schools/coalcreek/Pages/Home.html)  
 Projected Enrollment: 499



Coal Creek Elementary School provides strong academic programs that support and enhance education for the variety of learners we serve. We offer a strong balanced literacy program; a math block for extension, acceleration and support; and strong programs in the arts. Coal Creek's TAG program serves high ability students who expand their learning in a variety of ways, i.e. poetry, drama, research, science, Latin and community art projects. Special Education teachers support students within classrooms and in small groups. We are proud of our intergenerational partnerships and high degree of parent involvement.

- Balanced Literacy Program
- Read to Achieve Grant provides additional SOAR and Guided Reading Plus Groups for students on Individual Learning Plans
- Summer Library Program - Reading Counts!
- Math block - extension and acceleration
- Strong programs in the arts and physical education
- Latin
- Strong inclusion and special education resource programs
- Classrooms equipped with multi-sensory adaptations and modifications
- Differentiated instruction in all content areas
- Library as the hub of all learning
- Technology as a tool to support & enhance all con-tent areas
- Reading partners
- Outdoor classroom

158 COAL CREEK ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$54,816	\$0
Regular Education:	25.007	\$1,797,551	\$40,739
Special Education:	1.500	\$140,540	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$5,314	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$72,387	\$0
School Administration:	3.500	\$209,672	\$2,205
Maintenance:	2.375	\$90,753	\$4,553
Health Room:		\$12,035	\$0
Curriculum/Staff Development:		\$0	\$1,018
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>33.382</b>	<b>\$2,383,068</b>	<b>\$48,515</b>



**Columbine Elementary**

3130 Repplier Dr., Boulder, CO 80304

303-443-0792, Fax: 303-443-0792

Principal: Lynn Widger

[www.bvds.org/schools/columbine/Columbine.html](http://www.bvds.org/schools/columbine/Columbine.html)

Projected Enrollment: 360

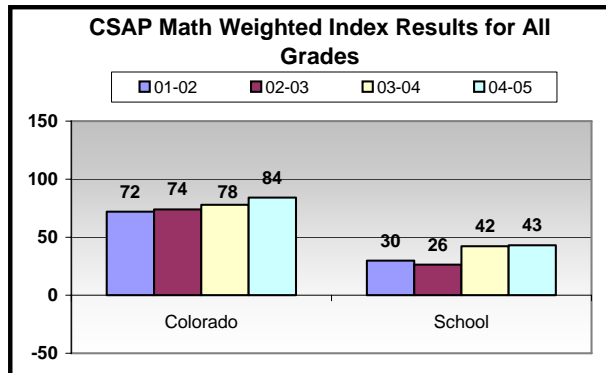
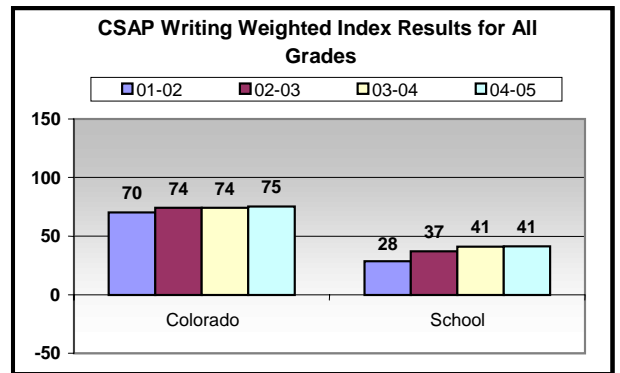
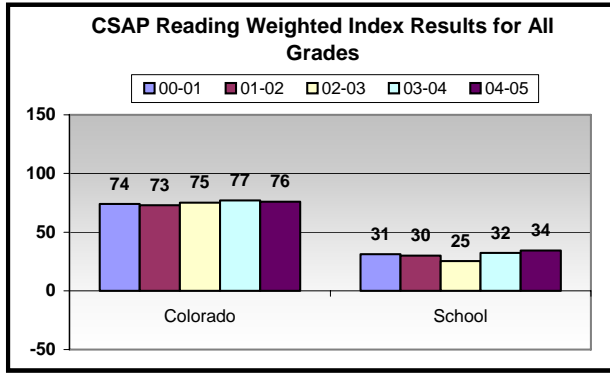


Columbine Elementary provides children and parents a first-hand experience to live and learn among diversity. The diversity also brings to our school rich resources that make for a quality learning environment and include funding from Federal, state and district sources. The school's restructuring plan calls for the alignment of these resources for cohesive K-5 program versus a collection of various separate programs.

Elements of the quality learning environment include:

- K-2 grade class size targets of 18 or less
- A balanced approach to literacy that incorporates explicit teaching of skills, structures and strategies with independent practice and opportunities to share
- Literacy instruction, intensive in both time (90 minutes to two hours per day) and individual attention, through group sizes of 12 or less
- Spanish literacy instruction for Spanish speaking children
- Intensive English as a Second Language instruction in groups of 12 or less
- Spanish as a Second Language instruction for English speaking children
- A curriculum that focuses the development of higher order thinking through in-depth study in science and social studies topics versus a broad brush approach
- Reinforcement of reading and writing through research and in-depth study of social studies and science topics
- Instructional support for Spanish speakers for concept development in science, social studies and math from Native Language Tutors
- Talented and Gifted programming that extends and adds sophistication to social studies and science as well as accelerates instruction in math and language arts

124 COLUMBINE ELEMENTARY	Staff	Budget	
		non-SRA	SRA
Utilities:		\$33,712	\$0
Regular Education:	21.210	\$1,398,136	\$39,527
Special Education:	1.600	\$140,210	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	5.600	\$400,191	\$0
Extra Curricular Education:		\$4,458	\$0
Talented & Gifted:	0.000	\$0	\$753
Library Services:	1.500	\$64,146	\$0
School Administration:	3.250	\$197,308	\$3,862
Maintenance:	2.125	\$84,640	\$6,476
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$39,134	\$1,188
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>35.285</b>	<b>\$2,372,623</b>	<b>\$51,806</b>



## Community Montessori

805 Gillaspie Dr., Boulder, CO 80305

303-447-5407, Fax: 303-443-0792

Principal: Marlene Skovsted

[www.bvsvd.org/schools/communitymontessori/](http://www.bvsvd.org/schools/communitymontessori/)

Projected Enrollment: 150



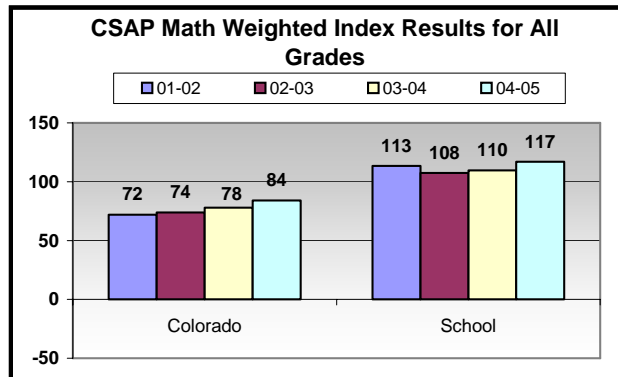
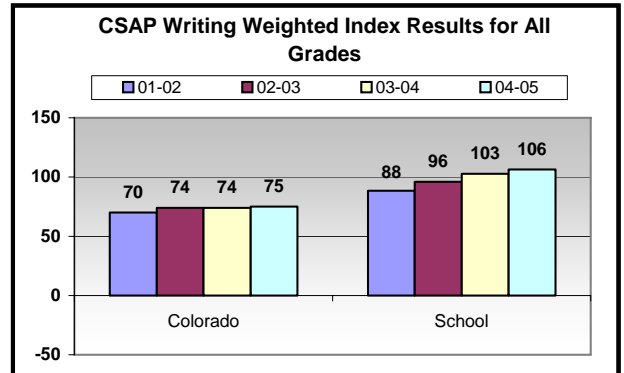
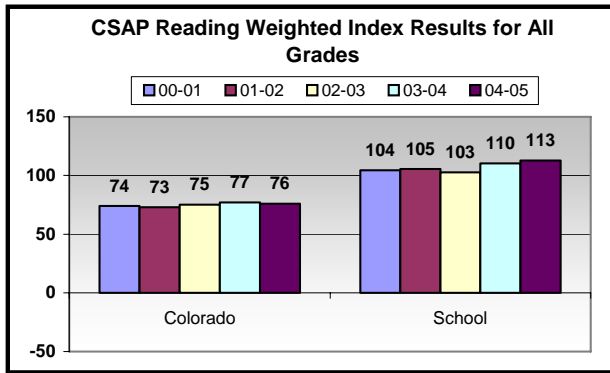
Community Montessori is a focus school and the only public Montessori school in the Boulder Valley School District. In 2003, we moved to a new location and continue to offer the same high-quality program. We serve children from preschool through 6th grade. The preschool is tuition-based with scholarships readily available.

Our mission is to challenge the learning potential of each student through a child-centered, individualized approach based on respect for self, others and the environment. Manipulative learning materials are developmentally sequenced within the rich integrated curriculum. The classroom environment allows children to move freely and make challenging choices within safe limits and clear academic expectations.

Community Montessori's classrooms are multiage, primary, lower elementary, and upper elementary. Students build a strong rapport with their teacher and peers through the continuity of the 3-year class cycle. Our program features outdoor learning centers as an expansion of each classroom.

We focus on family involvement and provide ample opportunities for parents to participate in their child's education. Services include after school childcare and extracurricular activities. Tours of the school are available every Tuesday by appointment.

193 COMMUNITY MONTESSORI		Budget	
	Staff	non-SRA	SRA
Utilities:		\$30,650	\$0
Regular Education:	8.036	\$509,779	\$17,349
Special Education:	0.400	\$32,585	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.300	\$18,472	\$0
Extra Curricular Education:		\$3,428	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$34,325	\$0
School Administration:	2.025	\$130,184	\$1,328
Maintenance:	0.000	\$0	\$1,078
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$1,325
Student Support Services:	0.000	\$0	\$80
<b>TOTALS:</b>	<b>11.261</b>	<b>\$770,111</b>	<b>\$21,160</b>



## Creekside Elementary

3740 Martin Dr., Boulder, CO 80305

303-494-1069, Fax: 303-494-1069

Principal Karen Daly

[www.bvdsd.org/schools/creekside/](http://www.bvdsd.org/schools/creekside/)

Projected Enrollment: 263



Creekside is a unique, dynamic neighborhood school that hosts an international population and has close ties with the University of Colorado. Our mission emphasizes strong, balanced academics and a caring environment. As a relatively new school, we focus on developing strong academic programs for our English speaking students as well as our many English as a Second Language learners. We have a strong, active parent community involved in our daily program.

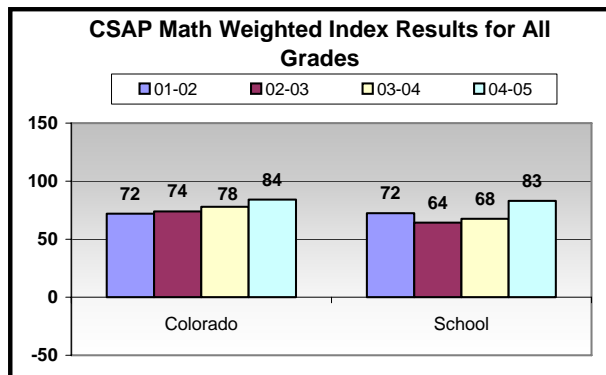
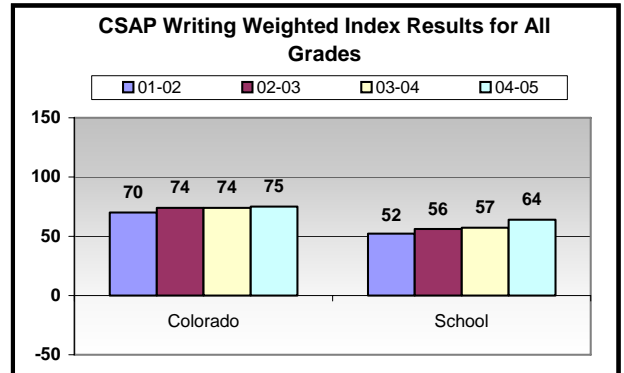
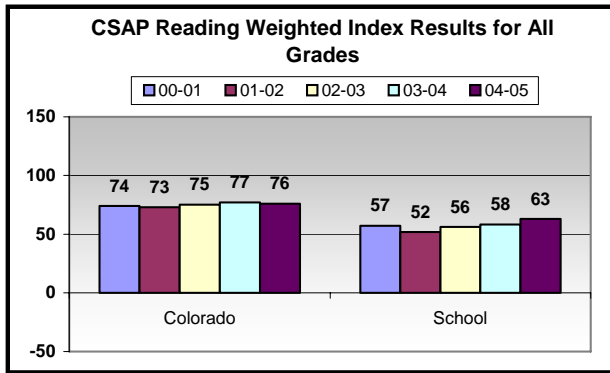
Students come to Creekside from the surrounding south Boulder neighborhoods and many of the University of Colorado family housing units. Approximately 40% of our population comes to us from every continent in the world and speaks 22 different languages. Because of our diversity, all children learn that diversity is a quality that is respected and valued in our school community.

Academic programming is provided to all children on a differentiated basis. Special programming is available for talented and gifted children as well as children who are struggling and below grade level expectations. Our balanced literacy program is supported by master level teachers and a 19,000 volume leveled book room. Intensive small group reading instruction is provided each day for every child. Children who are reading above grade level are challenged to continue to expand their comprehension and vocabulary; children who are struggling are provided with necessary supports to bring them to grade level.

Creekside is a creative, diverse, and motivating setting for all children.

164 CREEKSIDE ELEMENTARY		Budget	
		non-SRA	SRA
Utilities:		\$111,189	\$0
Regular Education:	16.752	\$1,059,551	\$27,179
Special Education:	5.500	\$573,966	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	2.200	\$184,912	\$0
Extra Curricular Education:		\$4,114	\$0
Talented & Gifted:	0.000	\$0	\$131
Library Services:	1.375	\$42,518	\$2,649
School Administration:	3.000	\$187,402	\$2,671
Maintenance:	2.000	\$83,044	\$3,707
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$37,035	\$843
Student Support Services:	0.000	\$0	\$88
<b>TOTALS:</b>	<b>30.827</b>	<b>\$2,294,419</b>	<b>\$37,268</b>





## Crest View Elementary

1897 Sumac, Boulder, Colorado 80304

303-443-6363, Fax: 303-443-8192

Principal: Ned Levine

[www.bvsd.org/schools/crestview/homepage.htm](http://www.bvsd.org/schools/crestview/homepage.htm)

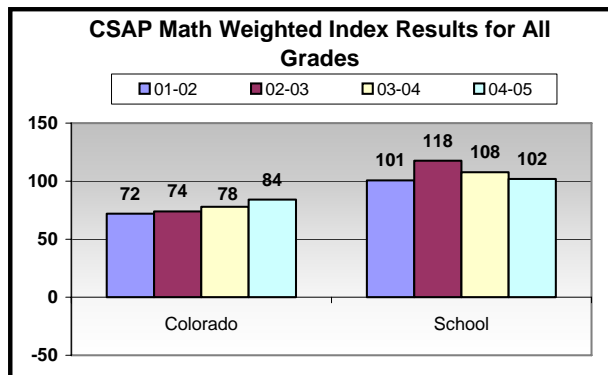
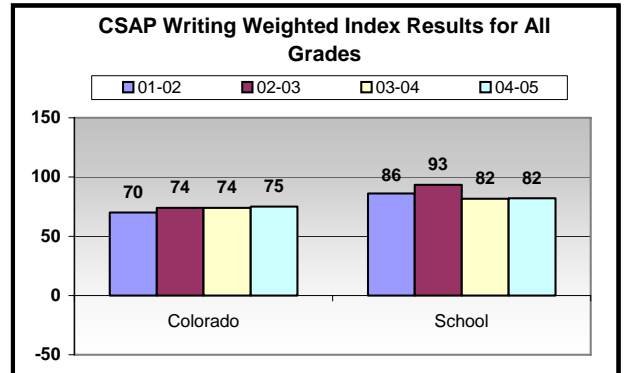
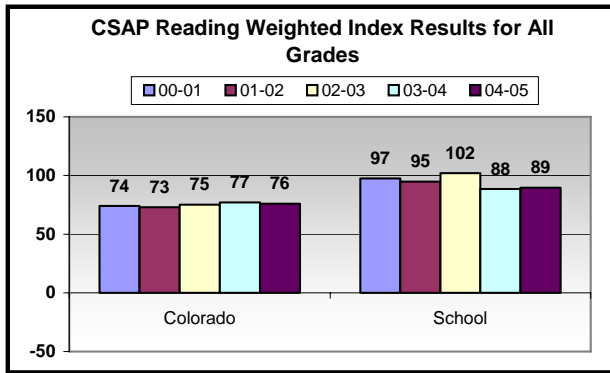
Projected Enrollment: 506



Crest View is a community school, serving an area from 65th Street to Broadway and Iris to Monarch Road. The area encompasses mixed housing. The student body represents the entire District demographically, while their achievements have always been way above average. Crest View is nationally accredited by the North Central Association. Special programs in our school include a special needs intensive SIED (Severe Intensive Emotional Disability) magnet program, English as a Second Language, Kinder Care, KIP (Kindergarten Intervention Project) and Read to Achieve. Intensive literacy support is provided in the primary grades to reduce class sizes to the smallest possible. Services for English Language Learners follow the sheltered English approach.

Crest View has a nationally recognized environmental site on our grounds. The Habitat, developed by parents and staff, enables us to extend our experience based science and social studies programs. Our goal is to achieve educational excellence for each child by meeting their academic, social, emotional and physical needs. To do so, we are committed to developing a positive working relationship among our students, families, staff and community.

127 CREST VIEW ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$56,603	\$0
Regular Education:	25.604	\$1,798,524	\$36,200
Special Education:	1.000	\$147,438	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	2.800	\$183,130	\$0
Extra Curricular Education:		\$5,486	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$62,830	\$2,657
School Administration:	3.250	\$210,837	\$1,382
Maintenance:	2.375	\$92,649	\$6,375
Health Room:		\$16,032	\$0
Curriculum/Staff Development:		\$0	\$2,125
Student Support Services:	0.000	\$0	\$2,125
<b>TOTALS:</b>	<b>36.029</b>	<b>\$2,573,529</b>	<b>\$50,864</b>



## Douglass Elementary

840 75th St., Boulder, CO 80303

303-499-4884, Fax: 303-543-9636

Principal: Kelley King

[www.bvsd.org/schools/douglass/douglass.html](http://www.bvsd.org/schools/douglass/douglass.html)

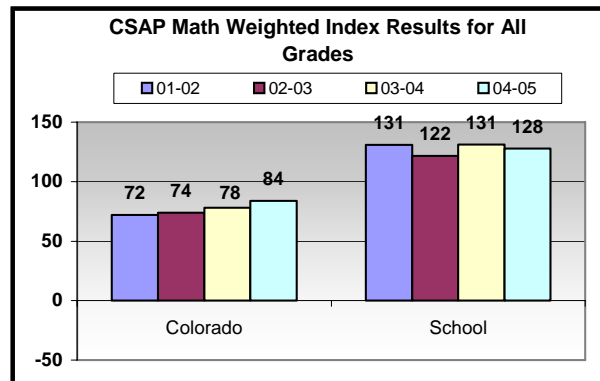
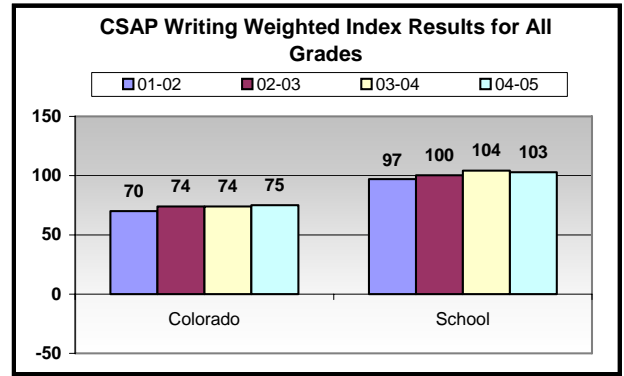
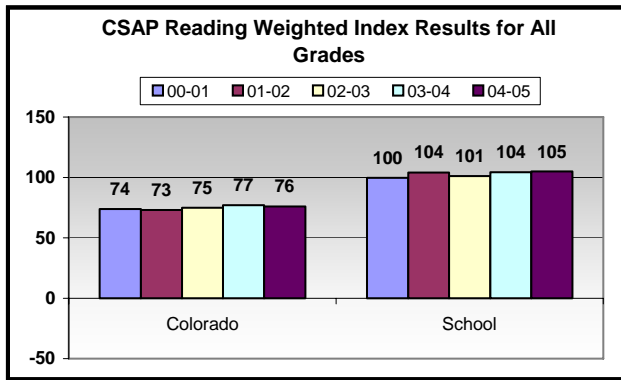
Projected Enrollment: 478



Douglass Elementary is a neighborhood school offering the BVSD curriculum and serving approximately 475 students. Educational programming is designed to ensure that all students reach their maximum physical, creative, intellectual and social potential. Our single-grade classrooms range in size from 20:1 in kindergarten and first grade to approximately 28:1 in fourth and fifth grades. Special education services, literacy support and talented and gifted services are available at Douglass. Additionally, there are many exciting extra-curricular and co-curricular options available to students, including the Skip-It program, chess club, a student newspaper, spelling bees, science fair, and much more.

A strong home-school partnership is one of Douglass' greatest assets. Our learning community has a tradition of high academic performance, parent involvement, extracurricular participation, character education, and integration of the visual and performing arts. The collaboration and commitment of the parents and teachers create a very powerful and positive school climate. Based on strong bonds of collegiality, respect, and child-centeredness, Douglass Elementary offers students a warm, welcoming and supportive place to learn.

130 DOUGLASS ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$52,764	\$0
Regular Education:	23.731	\$1,695,528	\$38,793
Special Education:	1.500	\$131,760	\$861
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$5,142	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$71,910	\$0
School Administration:	3.250	\$183,502	\$3,975
Maintenance:	2.000	\$79,903	\$6,403
Health Room:		\$12,013	\$0
Curriculum/Staff Development:		\$0	\$2,395
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>31.481</b>	<b>\$2,232,522</b>	<b>\$52,427</b>



## Eisenhower Elementary

1220 Eisenhower Dr., Boulder, CO 80303

303-443-4260, Fax: 303-447-1605

Principal: Charles Serns

[www.bvsvd.org/schools/eisenhower/Home.html](http://www.bvsvd.org/schools/eisenhower/Home.html)

Projected Enrollment: 443

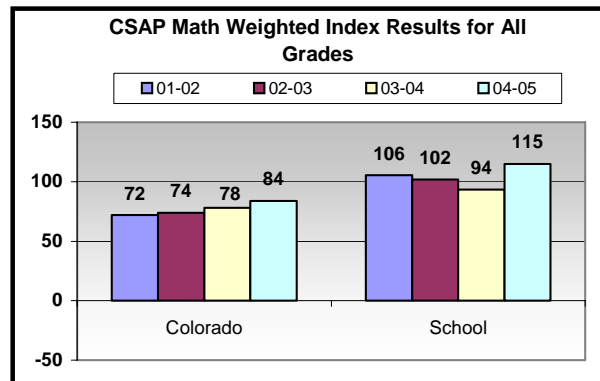
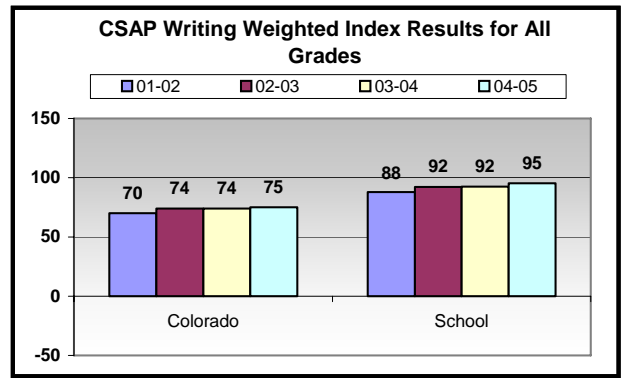
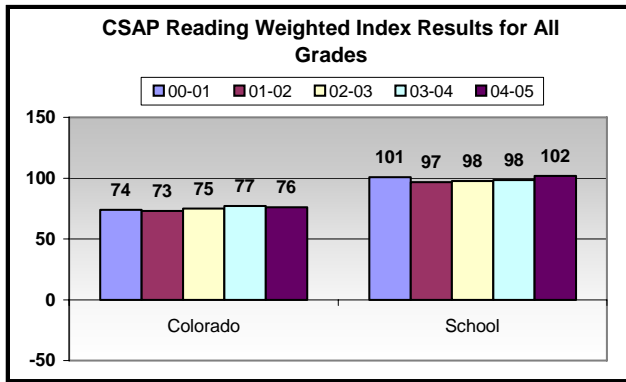


Eisenhower has served Boulder Valley families since 1971. It is a cohesive and creative neighborhood school that fosters excellence. Our concept of neighborhood has expanded to include families from all over the district and surrounding metro areas. We are proud of our diversity and we believe that every individual in the community brings something unique and special to our school.

Eisenhower has a strong academic curriculum, a vibrant arts program, a comprehensive music program, and a vigorous PE program. Our special education programs support each child's educational plan. We have literacy programs designed to assess growth in literacy and provide support to our students. The English as a Second Language program serves students from around the world, assisting them in mastering English. Our Talented and Gifted program offers options for our most able students. We have a variety of before or after school clubs and a large variety of community activities for students. The YMCA provides before and after school child care.

We judge our success using a body of evidence measuring student achievement toward district and state standards. We reflect on a child's daily work, tests, papers and classroom interactions, taking into account a student's abilities and interests. We examine literacy assessments and the results of the CSAP. Our CSAP scores have earned us the John Irwin School of Excellence Award. We are committed to each child being proficient in all areas of their education so that they may be competent, successful and content in their future. It is our goal to see each student reach his or her greatest potential through hard work, fun, perseverance, and real accomplishment. We strive to have our students understand the wonder of learning and the importance of community.

132 EISENHOWER ELEMENTARY		Budget	
		non-SRA	SRA
Utilities:		\$66,506	\$0
Regular Education:	21.516	\$1,519,784	\$35,045
Special Education:	3.000	\$369,196	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.400	\$93,677	\$0
Extra Curricular Education:		\$4,971	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$74,235	\$0
School Administration:	3.355	\$215,182	\$1,959
Maintenance:	2.375	\$90,599	\$4,721
Health Room:		\$12,013	\$0
Curriculum/Staff Development:		\$0	\$1,242
Student Support Services:	0.000	\$0	\$217
<b>TOTALS:</b>	<b>32.646</b>	<b>\$2,446,163</b>	<b>\$43,184</b>



## **Emerald Elementary**

755 West Elmhurst Pl., Broomfield, CO 80020

303- 466-2316, Fax: 303-466-2316

Principal: Larry Leatherman

<http://www.bvsd.org/schools/emerald/>

Projected Enrollment: 341



Emerald Elementary is a neighborhood school with a balance of diversity and a high mobility rate that mirrors the real world. Being a “magnet” school for English Language Learners adds an incredible dimension of diversity. Multiple languages are spoken in the homes of our families.

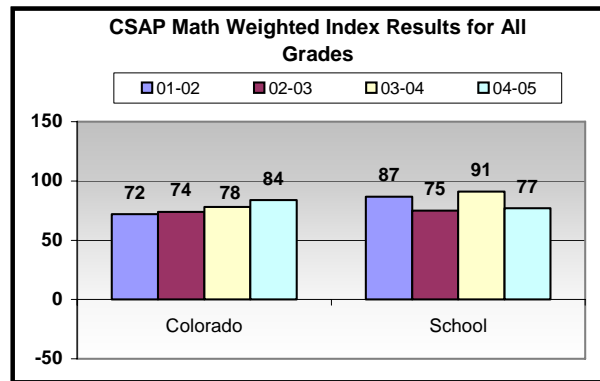
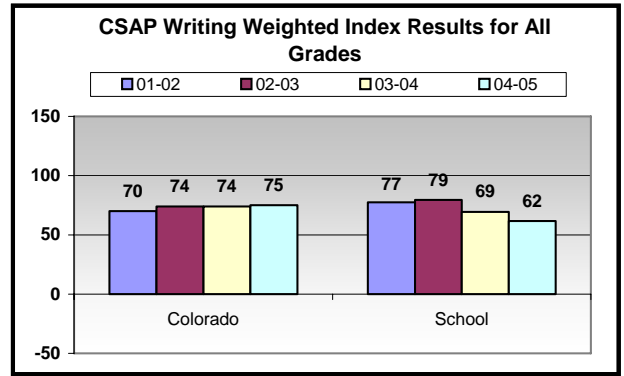
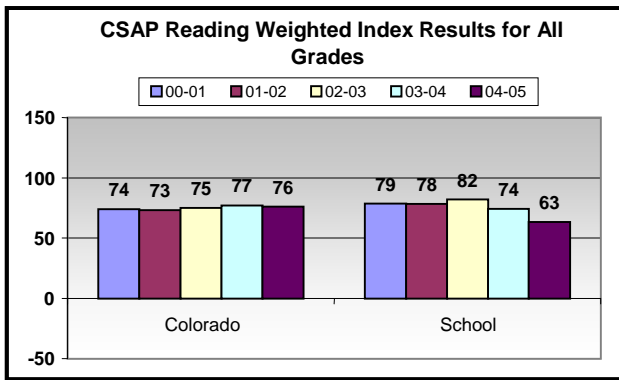
Our strong balanced literacy program challenges all students. The block schedule has allowed us to implement “flooding,” direct guided reading instruction for all students in K-2. This is only a small piece of the total literacy block, so many of our students are getting a double dose of reading instruction. We are a model school for flooding in the district and state and have had over 360 visitors.

The Emerald staff has received training in reading, writing and oral language programs, First Steps and Six Traits writing, as well as Investigations Math. We have had extensive training in the Sheltered Instruction Observation Protocol and now our focus is math and differentiation. All students benefit from the progressive attitude, high expectations and hard work of the staff, parent involvement and low class sizes, as indicated in the improvement on our CSAP scores.

We are proud of the progress our students are making in spite of the changing demographics and the high mobility rate. We invite you to come watch us in action.

134 EMERALD ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$55,778	\$0
Regular Education:	21.578	\$1,441,575	\$42,078
Special Education:	2.200	\$187,461	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	2.850	\$184,598	\$0
Extra Curricular Education:		\$4,629	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.500	\$69,067	\$0
School Administration:	3.250	\$210,323	\$193
Maintenance:	2.375	\$92,567	\$4,169
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$37,036	\$941
Student Support Services:	0.000	\$0	\$193
<b>TOTALS:</b>	<b>33.753</b>	<b>\$2,293,722</b>	<b>\$47,574</b>





## Fireside Elementary

845 W. Dahlia St., Louisville, CO 80027

303-665-0700, Fax: 303-665-0700

Principal: Pat Heinz-Pribyl

<http://www.bvsd.org/schools/fireside/>

Projected Enrollment: 428



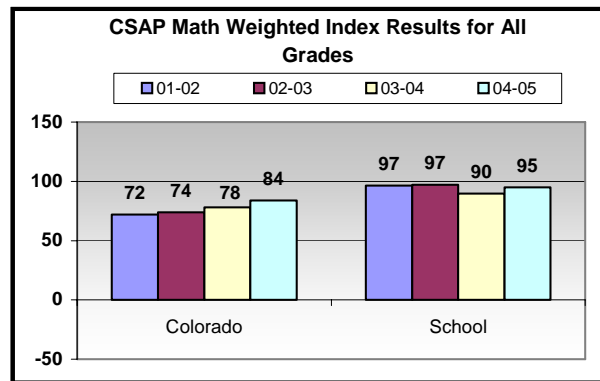
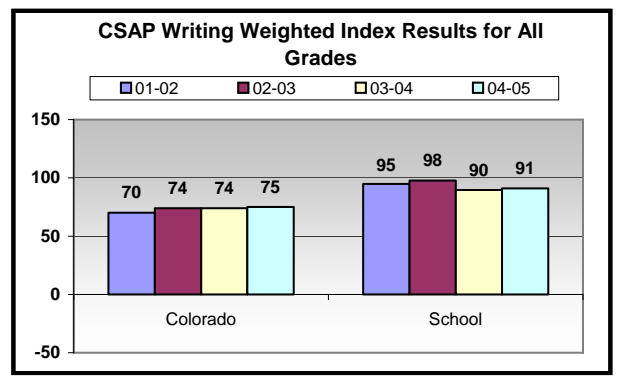
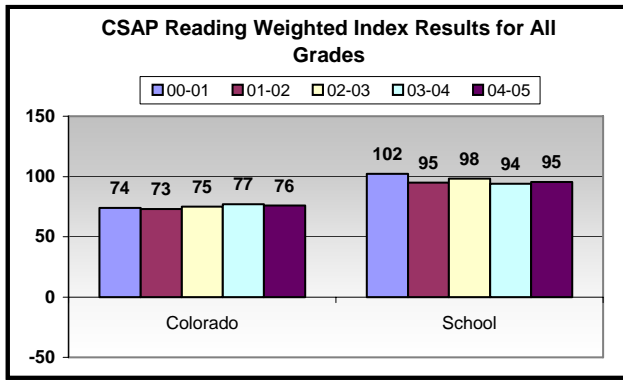
One of the best kept secrets in the Boulder Valley School District, Fireside Elementary sets the standard for excellence in academic achievement. We have just begun our 14th year as a center for learning in Louisville with a \$90,000 renovation of our playground. Built in partnership with local government, businesses and our PTO, our new "Falcon's Nest" play area is the only playground that is completely handicap accessible in Louisville.

One of the numerous reasons for our continued success is the quality of the staff. Several of our teachers have been recognized for their leadership and expertise in a variety of content areas. In addition, Fireside enjoys a great deal of parent support. We believe whole-heartedly in the partnership that should exist between home and school. Our parent satisfaction surveys indicate that this partnership is strong and purposeful.

With a rich, multicultural population, we have families that speak 15 different languages at our school. Our students and staff represent many different cultures from around the world.

Fireside's student achievement scores are among the highest in the school district and state as measured by the CSAP. However, strong academic achievement is not enough! We believe that all aspects of a child's development are equally important. We are committed to celebrating and challenging the unique abilities in every child, respecting individual differences and creating a safe environment that nurtures the natural curiosity in all of us.

156 FIRESIDE ELEMENTARY		Staff	Budget	
			non-SRA	SRA
	Utilities:		\$81,691	\$0
	Regular Education:	21.848	\$1,507,649	\$35,934
	Special Education:	3.000	\$301,226	\$0
	Vocational Education:	0.000	\$0	\$0
	English as a Second Language:	1.300	\$77,162	\$0
	Extra Curricular Education:		\$4,800	\$0
	Talented & Gifted:	0.000	\$0	\$0
	Library Services:	1.000	\$79,869	\$1,004
	School Administration:	3.500	\$210,929	\$279
	Maintenance:	2.375	\$86,815	\$3,233
	Health Room:		\$12,013	\$0
	Curriculum/Staff Development:		\$0	\$988
	Student Support Services:	0.000	\$0	\$251
<b>TOTALS:</b>		<b>33.023</b>	<b>\$2,362,154</b>	<b>\$41,689</b>



## Flatirons Elementary

1150 7th St., Boulder, CO 80302

303-442-7205, Fax: 303-447-5410

Principal: Scott Boesel

[www.bvsd.org/schools/flatirons/homepage.html](http://www.bvsd.org/schools/flatirons/homepage.html)

Projected Enrollment: 286



Flatirons is a relatively small neighborhood school. We continue to serve second and third generation Flatirons families. Ninety parent, community and university volunteers work in our classrooms weekly. They help teachers differentiate their instruction by using small, flexible group instruction.

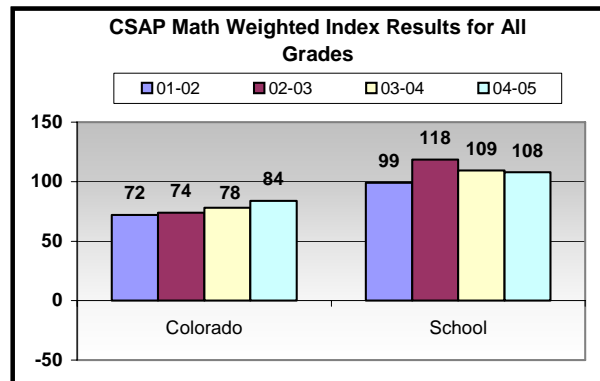
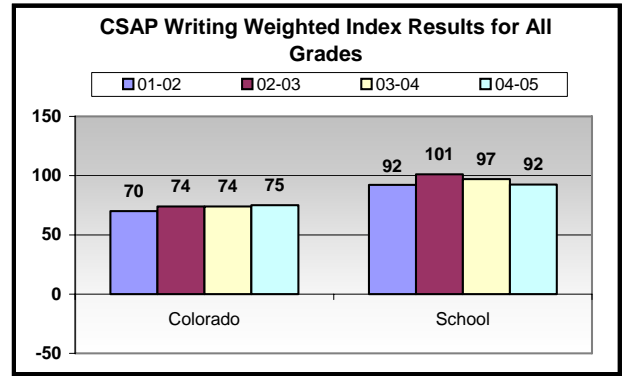
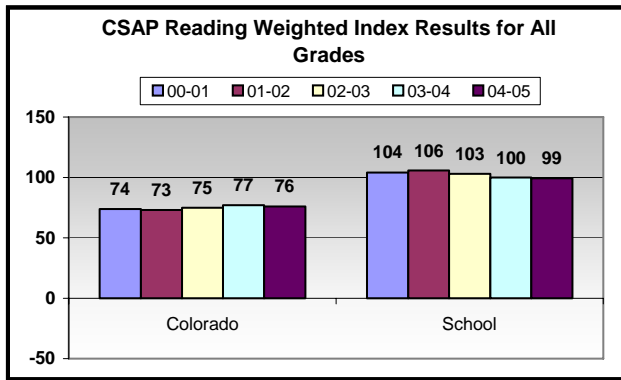
Literacy teachers work with small student groups using research based reading and writing instruction. While we have a focus on literacy and math, our staff is well-versed in strategies to integrate science, social studies and the arts.

A hallmark of our school is the inclusion of students with different learning needs in regular classrooms. This is accomplished by a teaching staff that believes all children can learn and an expert special education staff that provides specialized programming options for all students.

Historically our staff, parents and students give us very high marks regarding all of the areas measured by the districts' revised "snapshot" survey and by the new Flatirons School Improvement Team survey. Communication between the school and home is a focus of every classroom and the school as a whole.

The staff is highly experienced at providing a strong academic program and a social and emotional program that strives to ensure students leaving our school are competent, caring, contributing members of society. Students are confronted with an instructional program that has high expectations and is presented in developmentally appropriate contexts. Service learning activities are an expected part of every child's experience every year.

136 FLATIRONS ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$38,873	\$0
Regular Education:	15.565	\$1,028,939	\$28,693
Special Education:	2.300	\$168,983	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,286	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$38,048	\$0
School Administration:	2.750	\$156,278	\$1,447
Maintenance:	1.500	\$61,029	\$2,366
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$868
Student Support Services:	0.000	\$0	\$125
<b>TOTALS:</b>	<b>22.615</b>	<b>\$1,507,124</b>	<b>\$33,499</b>



## Foothill Elementary

1001 Hawthorn Ave., Boulder, CO 80304

303-443-1847, Fax: 303-443-1848

Principal: Melissa Zahn

[www.bvsd.org/schools/foothill/foothill.html](http://www.bvsd.org/schools/foothill/foothill.html)

Projected Enrollment: 502



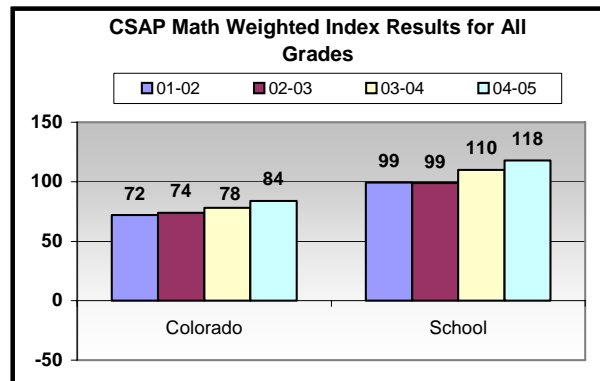
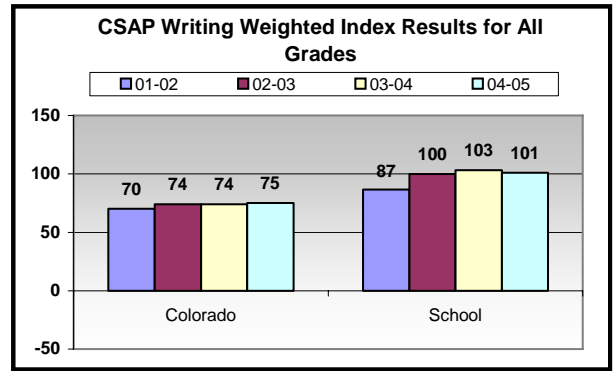
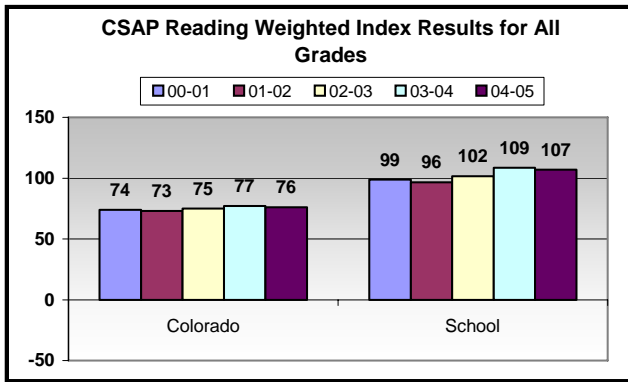
Foothill Elementary is a K-5 neighborhood school located in north Boulder, with large, open playgrounds and a view of the foothills. At Foothill, imparting a sense of community is important. We want our students to feel it's truly "their" school. Visitors are welcome and parental involvement is strongly encouraged. "There is a sense of unity and happiness that excels from other schools in which I've worked," one staff member said.

Our dedicated and flexible teachers work closely with parents so that all aspects of the curriculum can be tailored to students' needs. One of our parents said, "The communication between teachers, staff and parents is exceptional at Foothill." We want to make learning meaningful and fun. Another parent said, "Foothill provides excellent academic opportunities in balance with a nurturing environment." Also, there are special activities and community service projects to help students grow beyond their view of the world and themselves.

We hold orientation meetings and conduct guided tours so parents can learn more about Foothill. We have a parent brochure that gives highlights of what we can offer to students and families. We have a website which gives parents information about our school. Our actual enrollment has exceeded projections for the past several years. About one-fourth of our students have open enrolled.

We have focused on improving student achievement, especially in reading and writing and have seen steady growth in these areas. Another area of focus has been student safety. We've initiated bully-proofing, peer mediators, Restorative Justice, and the Child Assault and Prevention Program to teach our students, staff and parents the skills to be safe at school and in their homes and neighborhoods. Our school culture promotes respect for all.

138 FOOTHILL ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$62,451	\$0
Regular Education:	23.831	\$1,536,050	\$42,613
Special Education:	1.000	\$141,684	\$133
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$5,314	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$60,631	\$0
School Administration:	3.250	\$192,564	\$4,750
Maintenance:	2.500	\$96,243	\$2,906
Health Room:		\$12,013	\$0
Curriculum/Staff Development:		\$0	\$1,115
Student Support Services:	0.000	\$0	\$263
<b>TOTALS:</b>	<b>31.581</b>	<b>\$2,106,950</b>	<b>\$51,780</b>



## Gold Hill Elementary

890 Main St., Gold Hill, CO 80302

303- 442-3018, Fax: 303-442-3812

Principal: Vicki Tonski

[www.bvsgd.org/schools/goldhill/goldhill\\_temp.html](http://www.bvsgd.org/schools/goldhill/goldhill_temp.html)

Projected Enrollment: 30



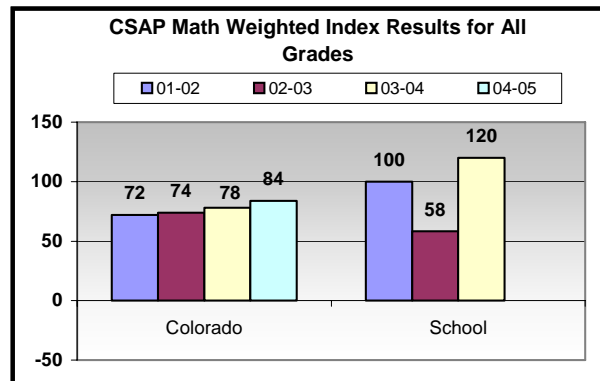
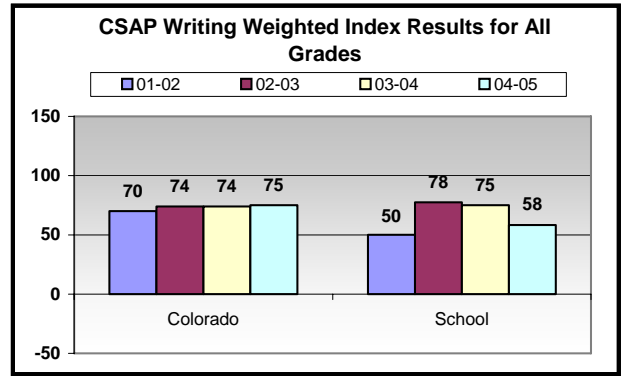
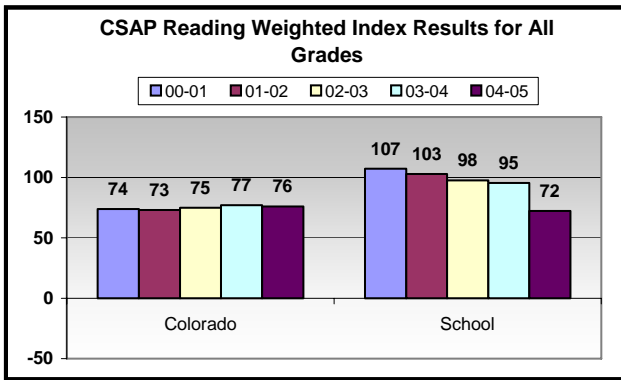
Gold Hill School has the goal to offer personalized, hands on education that allows students to grow and learn through differentiated instruction in a supportive learning atmosphere. Having two teachers for students allows this kind of learning environment to flourish.

A balanced literacy approach is used to teach reading and writing. This includes guided reading, benchmark books and running records. Read to Achieve Grant funds provide a literacy tutor to give extra literacy support to Individual Literacy Plan (ILP) students. Investigations, a problem-based learning approach to teach mathematical concepts, is being introduced in the K grades. Science and social studies are taught using interdisciplinary strategies. Our multi-age classrooms provide an excellent opportunity for students to learn to work with other students in small, cooperative groups which maximize learning experiences for all students.

In addition to offering an academic program aligned with the challenging district and state standards, GHS offers several unique opportunities for children. SEACR (Self Esteem, Affirmation and Conflict Resolution) is a weekly program that has the effect of letting the students better understand, listen to and support each other in all situations. GHS has implemented a program called FAC (Friday Afternoon Club) whereby students are exposed to a variety of guest speakers and enrichment activities. Finally, GHS has created an annual, five-day, outdoor education trip that is tied to the District's history, geography and multicultural curriculum and standards.

141 GOLD HILL ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$3,550	\$0
Regular Education:	2.753	\$198,827	\$3,797
Special Education:	0.200	\$16,013	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$2,914	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.000	\$0	\$309
School Administration:	0.125	\$4,795	\$0
Maintenance:	0.250	\$7,357	\$306
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$501
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>3.328</b>	<b>\$233,456</b>	<b>\$4,913</b>





## Heatherwood Elementary

303-530-1234, Fax: 303-581-0685

7750 Concord Dr., Boulder, CO 80301

Principal: Larry Orobona

[www.bvsd.org/schools/heatherwood/index.shtml](http://www.bvsd.org/schools/heatherwood/index.shtml)

Projected Enrollment: 313



Heatherwood's academic strength lies in our balanced and integrated curricular program. Children master and apply literacy and math skills through learning that emphasizes research, problem solving, simulations and technology. The instructional program does not end with the acquisition of discrete skills, but goes on to teach the use of those skills in higher level problem solving.

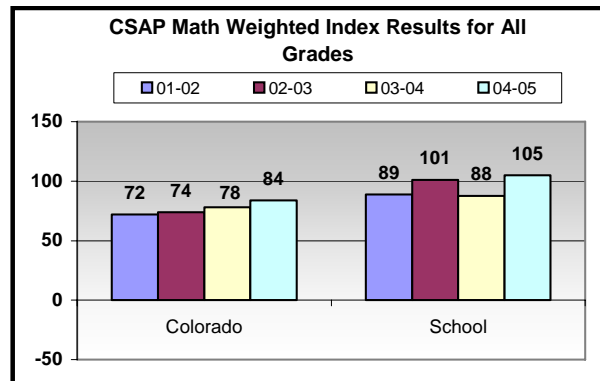
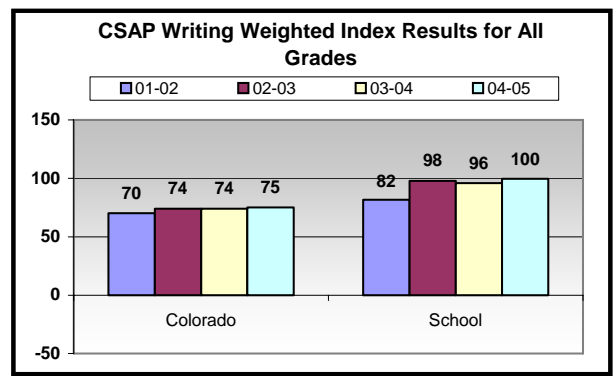
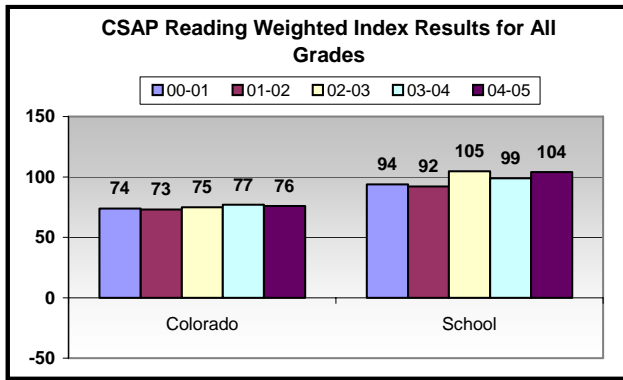
Heatherwood takes pride in creating a caring, professional learning community with high academic standards. Our 2003 third grade CSAP and Terra Nova math results were cause for celebration. The third graders were 100 percent proficient on the CSAP reading assessment with 42 percent scoring advanced proficient. The Terra Nova math composite scores were just as impressive with students scoring 96 percent nationally. The success of our third graders is indicative of the entire school—all of our students have reason to celebrate their achievement.

Our motto is "Heatherwood Has Heart." As a community, we support each other as learners. Staff and parents foster mutual cooperation, emotional support, and personal and academic growth for all students. This is evident by the numerous parent volunteers in our classrooms everyday.

Our teachers, staff and parents create a child-centered and inquiry-based environment. Children benefit from flexible classroom settings, team teaching, multiage and traditional classes, and communication that keeps parents involved.

We invite you to visit, talk with our teachers and parents and see for yourself the great things that are happening at Heatherwood!

144 HEATHERWOOD ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$75,287	\$0
Regular Education:	15.646	\$1,129,071	\$25,591
Special Education:	2.800	\$318,852	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,458	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$29,691	\$0
School Administration:	3.356	\$205,061	\$445
Maintenance:	2.125	\$83,459	\$4,723
Health Room:		\$16,032	\$0
Curriculum/Staff Development:		\$0	\$802
Student Support Services:	0.000	\$0	\$178
<b>TOTALS:</b>	<b>24.427</b>	<b>\$1,861,911</b>	<b>\$31,739</b>



## High Peaks Elementary

3995 E. Aurora Ave., Boulder, CO 80303

303-494-1454, Fax: 303-494-5533

Principal: Vicki Tonski

[www.bvds.org/schools/hp/](http://www.bvds.org/schools/hp/)

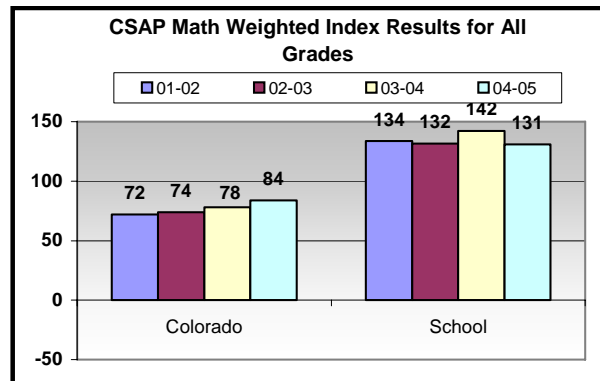
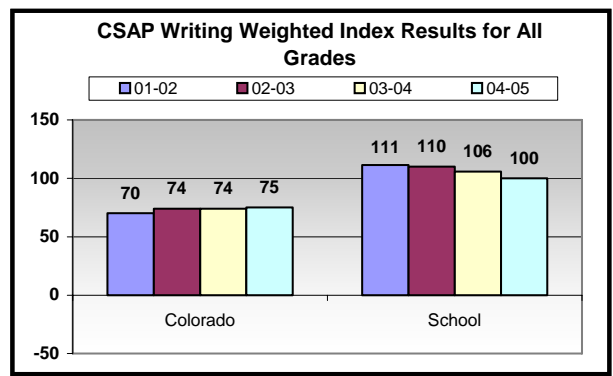
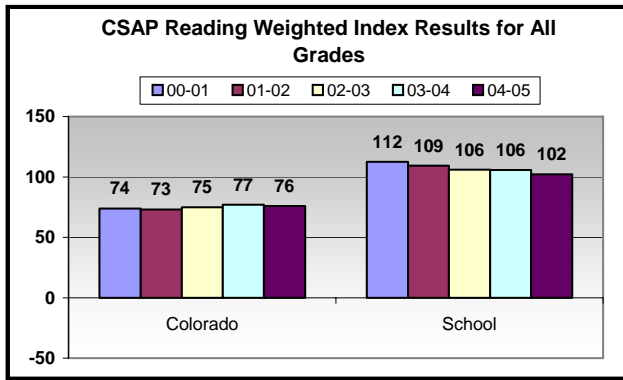
Projected Enrollment: 279



The Core Knowledge Sequence is a planned progression of specific content in history, geography, mathematics, science, language arts and fine arts for kindergarten through fifth grade. It is designed to encourage steady academic progress as children build their knowledge and skills from one year to the next. The sequenced, spiraling curriculum prevents repetition and gaps in knowledge. The Sequence is used at over 500 schools nationwide and has received favorable notice for its success in helping children from many different back-grounds to succeed.

High Peaks emphasizes mastery of reading, writing, and mathematical skills, and development of a solid foundation in science, history, and geography with instructional experiences that are exciting and engaging. The literacy program includes explicit instruction in phonics, writing mechanics, spelling and various forms of writing. We use a balanced literacy approach with all students working to their highest level of instruction through the use of flexible grouping. Students who are working well above grade level in math are accelerated into the next grade. Students begin to study world and American civilizations in first grade. Our music and art specialists are skilled at integrating the Core Knowledge Sequence into their instruction. Our special education teacher collaborates closely with parents and classroom teachers to support identified students. We have a Talented and Gifted educational advisor who provides a comprehensive program in classrooms and in small pull-out groups.

192 HIGH PEAKS ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$21,239	\$0
Regular Education:	14.130	\$882,941	\$26,040
Special Education:	3.000	\$271,681	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,114	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$39,083	\$1,506
School Administration:	3.250	\$198,863	\$3,012
Maintenance:	1.375	\$55,494	\$2,994
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$0
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>22.255</b>	<b>\$1,484,103</b>	<b>\$33,552</b>



## Jamestown Elementary

111 Mesa St., Jamestown, CO 80455

303-442-6613, Fax: 303-447-0459

Principal: Marlene Skovsted

[www.bvsvd.org/schools/jamestown/index.html](http://www.bvsvd.org/schools/jamestown/index.html)

Projected Enrollment: 13

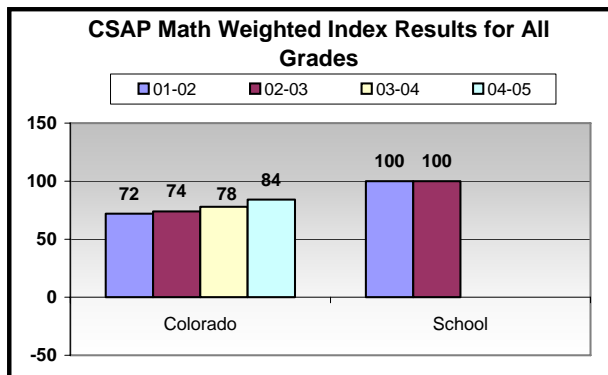
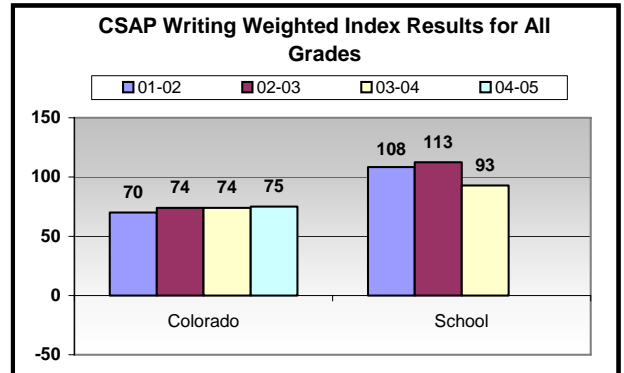
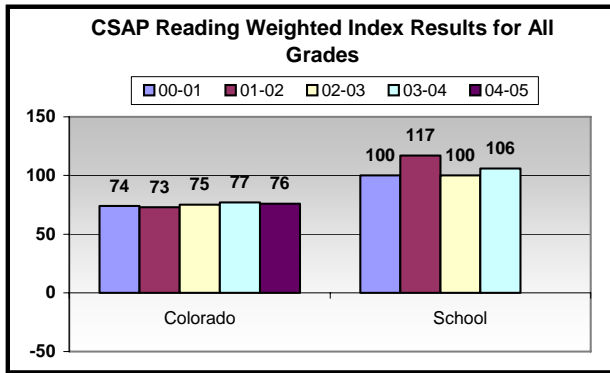
Jamestown Elementary School is a K-5 one-room school that provides children with outstanding educational opportunities. Students can work with a teacher for up to five years in a multiage classroom setting.



Key characteristics include:

- State standards/Boulder Valley curriculum
- Integrated units of study
- Individualized instruction
- Differentiated instruction
- Multiage learning
- Flexible grouping
- Learning centers
- Attention for each child
- Community service component
- Strong partnership with parents and community
- Outdoor education focus

147 JAMESTOWN ELEMENTARY	Staff	Budget	
		non-SRA	SRA
Utilities:		\$5,049	\$0
Regular Education:	1.138	\$71,637	\$2,842
Special Education:	0.100	\$7,860	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$2,742	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.000	\$0	\$0
School Administration:	0.225	\$14,503	\$84
Maintenance:	0.250	\$9,106	\$212
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$423
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>1.713</b>	<b>\$110,897</b>	<b>\$3,561</b>



## Kohl Elementary

10th Avenue and Kohl Street, Broomfield, CO 80020

303-466-5944, Fax: 303-465-1071

Principal: Cindy Kaier

[www.bvdsd.org/schools/kohl/](http://www.bvdsd.org/schools/kohl/)

Projected Enrollment: 428

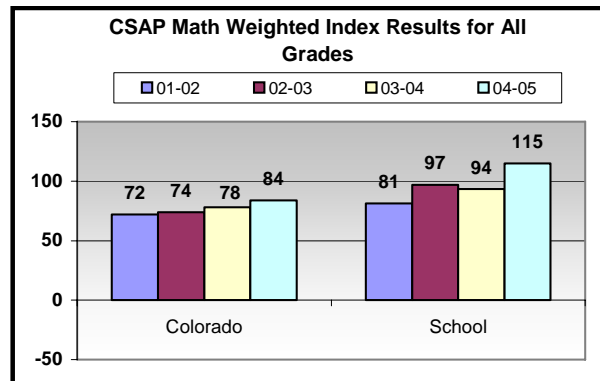
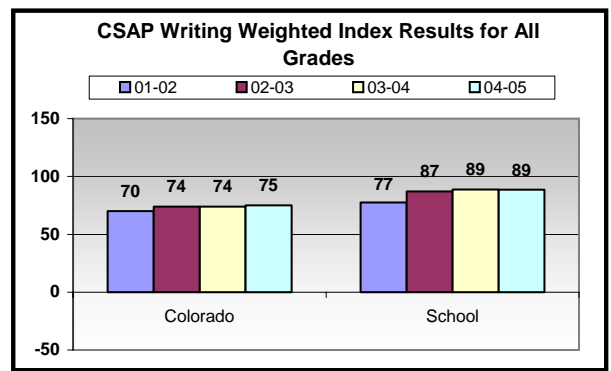
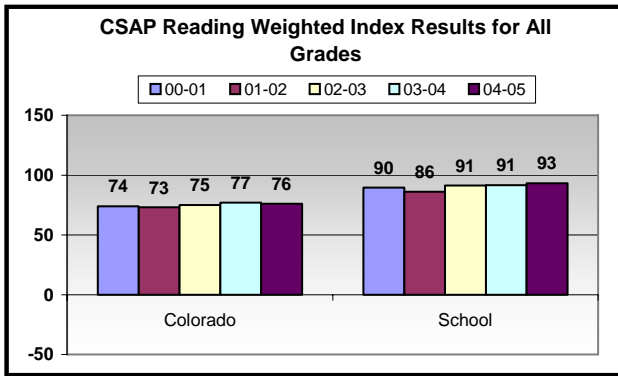


The school is organized into traditional single grade-level, self-contained classrooms. Our strong core academic program is complemented by an equally strong collection of enriching and fun experiences that allow children to explore their own interests.

- Kohl has a strong special education component. We have two multi-intensive special education classrooms that serve 22 students. We have two full-time resource teachers and house the community-based preschool program where parents bring their children for specific services or therapies. Kohl Cottage is a special education preschool located on our grounds. It services a mixture of multi-intensive and mainstream kids.
- An optional, afternoon, fee based, licensed childcare program called K-Care is available for parents who wish for their kindergartner to stay at school all day.
- Literacy support is strong at Kohl. We have three highly trained literacy support teachers. Through district funding, Read to Achieve and building allocations, we are able to serve 60+ students in small group instruction in first through fifth grade. In first grade we use CLIP, a one-on-one intervention program.
- Our gifted program, called TAG, serves over 40 students. We have a differentiated approach to teaching each child so they can achieve maximum learning.
- One of the major strengths of Kohl is its strong parent support. We believe that educating a child is a partnership between home and school. Our parents make Kohl a wonderful, high achieving school. If you want to be involved in your child's education, Kohl is the place!

150 KOHL ELEMENTARY		Staff	Budget	
			non-SRA	SRA
	Utilities:		\$55,288	\$0
	Regular Education:	21.986	\$1,474,935	\$38,572
	Special Education:	6.000	\$585,587	\$690
	Vocational Education:	0.000	\$0	\$0
	English as a Second Language:	0.000	\$0	\$0
	Extra Curricular Education:		\$4,800	\$0
	Talented & Gifted:	0.000	\$0	\$0
	Library Services:	1.000	\$79,869	\$52
	School Administration:	3.500	\$193,187	\$399
	Maintenance:	2.375	\$89,701	\$5,160
	Health Room:		\$12,013	\$0
	Curriculum/Staff Development:		\$0	\$104
	Student Support Services:	0.000	\$0	\$52
<b>TOTALS:</b>		<b>34.861</b>	<b>\$2,495,380</b>	<b>\$45,029</b>





## Lafayette Elementary

101 N. Bermont Avenue, Lafayette, CO 80026

303-665-5046, Fax: 303-665-1848

Principal: Holly Hultgren

[www.bvdsd.org/schools/lafayette/index.html](http://www.bvdsd.org/schools/lafayette/index.html)

Projected Enrollment: 310



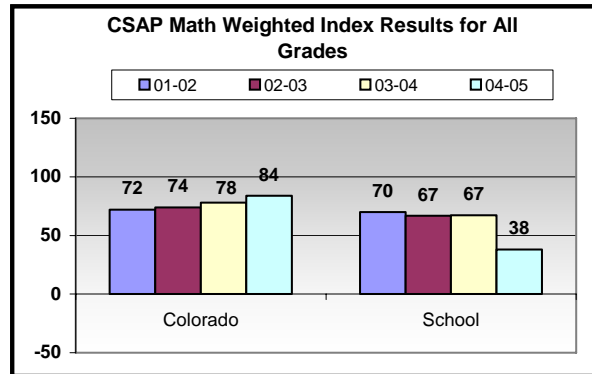
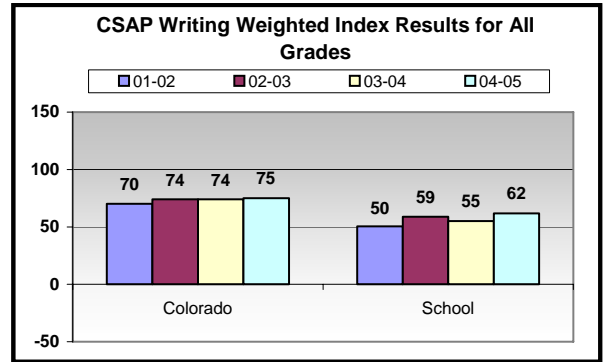
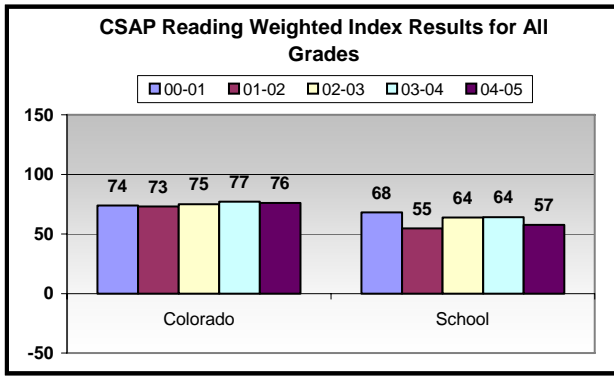
Lafayette serves a diverse population providing a unique multicultural learning environment. We offer authentic opportunities, a strong sense of community and a sense of belonging through our programs.

Unique Core Knowledge concepts are integrated with the Boulder Valley School District's Standards-based curriculum. Students benefit from individualized opportunities made possible by a comprehensive Talented and Gifted program.

Our multi-intensive program supports children with multiple physical educational needs. We have an English as a Second Language program. Our Talented and Gifted program provides support to gifted children. Our Significant Identifiable Emotional Disorder program supports children with identified emotional disorders. Our school has a special education pre school program and a special education resource program. Our Kinder Care program is an integrated child care program for children, after a half day of kindergarten. We provide a strand of Core Knowledge K-5.

A parent training program for Latino parents is an ongoing effort to include non-English speaking parents into the school environment, as well as a Among PTO. We support an ESL program for our parents who need to learn English. PTO is an active group of parents and teachers who work to improve our school by increasing our volunteers, fundraising for materials and many needed supplies for teachers.

153 LAFAYETTE ELEMENTARY		Budget	
		non-SRA	SRA
Utilities:		\$65,241	\$0
Regular Education:	17.948	\$1,214,071	\$32,243
Special Education:	5.200	\$565,769	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.200	\$76,634	\$0
Extra Curricular Education:		\$4,458	\$0
Talented & Gifted:	1.000	\$82,424	\$0
Library Services:	1.000	\$72,507	\$0
School Administration:	3.474	\$210,773	\$0
Maintenance:	2.125	\$80,981	\$2,291
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$765
Student Support Services:	0.000	\$0	\$181
<b>TOTALS:</b>	<b>31.947</b>	<b>\$2,383,546</b>	<b>\$35,480</b>



## Louisville Elementary

400 Hutchinson St., Louisville, CO 80027

303-666-6562, Fax 720-890-7281

Principal: Robyn R. Hamasaki

[www.bvds.org/schools/les/index.html](http://www.bvds.org/schools/les/index.html)

Projected Enrollment: 424



At Louisville Elementary School, we live our motto: "Every day, we make a difference for each child. Every student counts in our success!" Student achievement is our primary focus. We proudly offer two rigorous academic programs — the Boulder Valley School District curriculum and the Core Knowledge curriculum. Each program meets or exceeds all state and district standards.

Our teachers work to make a positive difference for every child, and it shows. We are excited to see high-achieving test scores resulting from extra resources and attention focused on literacy. This year, our successful extended time for literacy is now being applied to math, where we expect similar, excellent results.

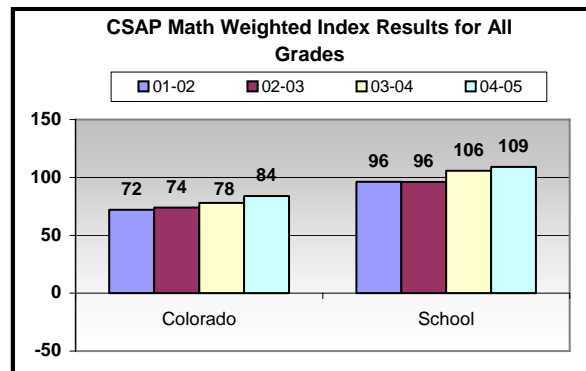
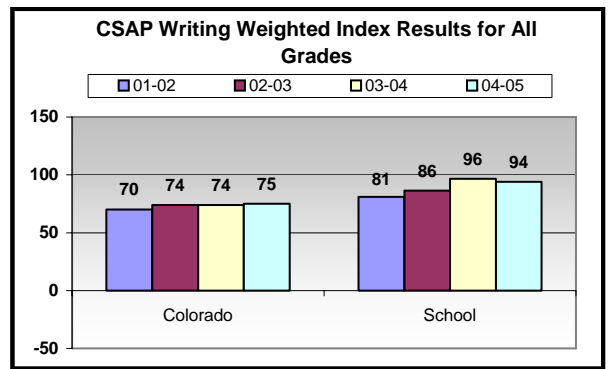
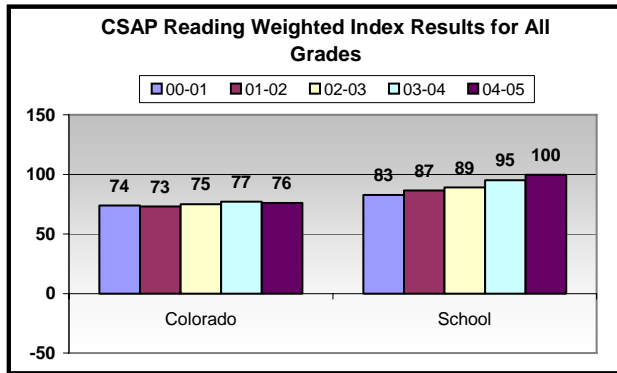
At LES, we know our educational responsibility goes beyond test scores. We help our students become self-confident learners. We support the whole child, not only academically, but socially and emotionally.

Some of the great programs we have at LES include:

- Monthly positive character traits program.
- Dynamic TAG program that challenges students in core academics as well as art, music, and creative thinking.
- 20:1 student-teacher ratio in grades K and 1.
- State-of-the-art computer lab with 32 new e-Macs and digital projector for instruction.
- Exemplary physical education, music, and art programs.
- K-Care enrichment program for our half-day kindergartners.

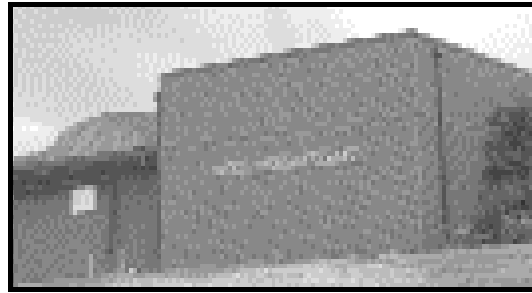
The LES staff believes it takes a village to raise a child, and together, our community is working to help children become self-confident, life-long learners. Louisville Elementary School--what a wonderful learning community for staff, students, and families!

157 LOUISVILLE ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$53,855	\$0
Regular Education:	21.904	\$1,511,825	\$40,016
Special Education:	2.000	\$253,586	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,971	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$71,133	\$0
School Administration:	3.155	\$193,606	\$877
Maintenance:	2.250	\$85,389	\$4,829
Health Room:		\$12,013	\$0
Curriculum/Staff Development:		\$0	\$986
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>30.309</b>	<b>\$2,186,378</b>	<b>\$46,708</b>



## Mesa Elementary

1575 Lehigh St., Boulder, CO 80303  
 303-494-4704, Fax: 303-494-5908  
 Principal: Mike Medina  
[www.bvds.org/schools/mesa/index.html](http://www.bvds.org/schools/mesa/index.html)  
 Projected Enrollment: 325



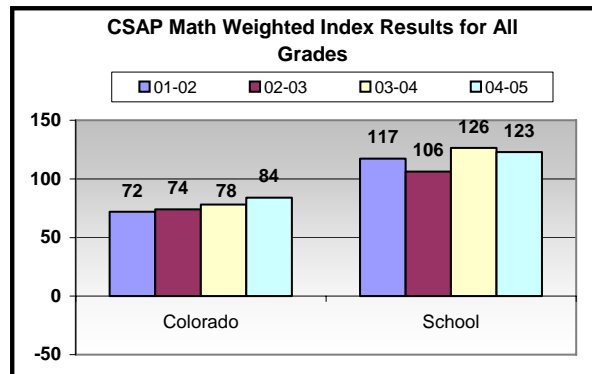
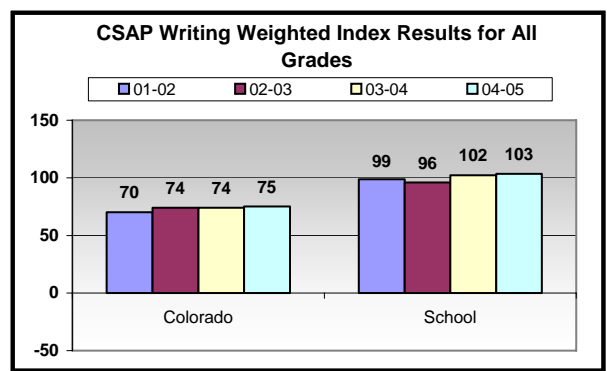
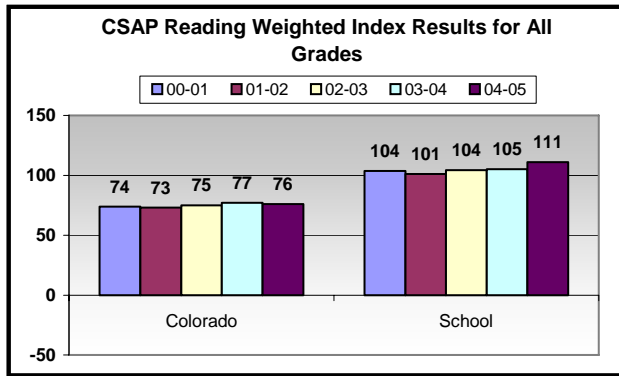
Mesa is a high-achieving elementary school nestled up against the mountains in south Boulder. Mesa is a "Triple A" school which balances academics, the arts, and athletics. We offer our students a wide scope of learning opportunities. Our school has been awarded the John J. Irwin Award for Excellence as an outstanding school of distinction.

Academics are a high priority. Teachers use higher level cognitive instruction to encourage critical thinking and questioning in all aspects of learning. Differentiation of instruction is woven into the structure of the day in all subject areas to meet the individual needs of the learners. Talented and Gifted (TAG) programs, resource room assistance, International School-to-School Exchange (ISSE), literacy, math and technology support are designed to help students discover their strengths and talents.

Arts, performing and visual, are highly valued programs which are integrated into the academic curriculum. Mesa was one of a very few elementary schools in the U.S. chosen to receive the Kennedy Center Schools of Distinction Award for arts education.

Athletics motivate our students to be responsible for their physical fitness. We offer a variety of experiences including the Mile Run, Ski and Snowboard Club, Jump Rope for Heart, and Fitness Club.

166 MESA ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$61,785	\$0
Regular Education:	16.233	\$1,192,711	\$32,755
Special Education:	1.000	\$123,441	\$835
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$4,458	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$32,104	\$0
School Administration:	3.000	\$197,997	\$1,130
Maintenance:	1.750	\$65,907	\$2,607
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$983
Student Support Services:	0.000	\$0	\$148
<b>TOTALS:</b>	<b>22.483</b>	<b>\$1,689,091</b>	<b>\$38,458</b>



## Nederland Elementary

#1 N. Sundown Tr., Nederland, CO 80466

303-258-7092, Fax: 303-258-8696

Principal: Nancy Vaughn

<http://nespts.org/>

Projected Enrollment: 299



Nederland Elementary School provides strong academic programs that support and enrich education for the variety of learners we serve. We fully implement the Boulder Valley School District curriculum, believing that this provides a solid foundation for all our students. We offer a strong balanced literacy program, phonemic awareness for K-1st students, Guided Reading Plus and SOAR for 2nd-4th grade students, and additional math, reading and enrichment support for TAG students. In response to parent feedback and our belief in meeting the needs of all students, we've added single grade strands to our multiage programming in grades 1-4. Our student-teacher ratio is around 1:20.

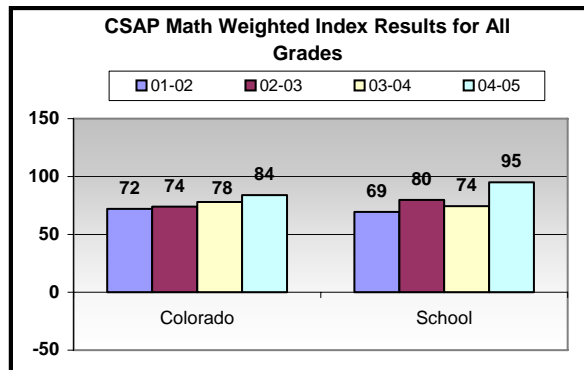
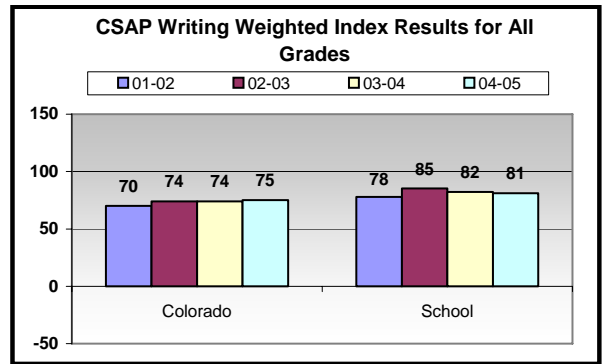
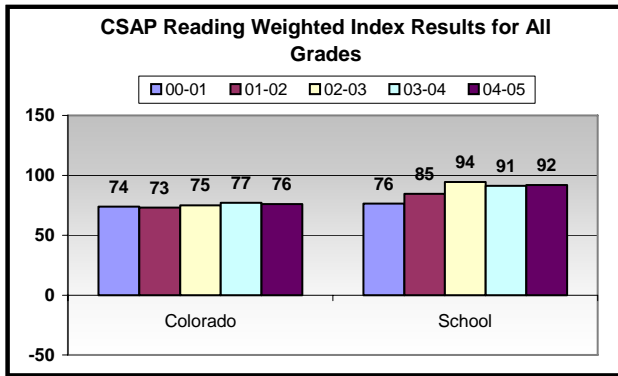
Our special education program support students with a wide range of abilities and needs. Mental Health provides NES with therapeutic support for students and families. We also offer Colorado Preschool Project and Kindergarten Care.

Special Curricular events for all students include:

- Writers in the Schools
- Poets' Day
- Reading is Fundamental
- Publishing Center
- Literacy Lab
- Choral and Instrumental Music
- Spelling Bee
- Geography Bee
- Science Fair
- Lego Technology Lab
- Biography Tea
- Mini-Society

169 NEDERLAND ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$72,453	\$0
Regular Education:	15.795	\$1,090,635	\$29,372
Special Education:	3.900	\$324,787	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.300	\$19,543	\$0
Extra Curricular Education:		\$4,114	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$38,049	\$0
School Administration:	3.000	\$182,715	\$3,693
Maintenance:	2.250	\$87,037	\$4,676
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$984
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>25.745</b>	<b>\$1,830,021</b>	<b>\$38,725</b>





## Pioneer Elementary

101 E. Baseline Rd., Lafayette, CO 80026

303-666-4971, Fax: 303-665-3713

Principal: Sandra Mendez

[www.bvdsd.org/schools/pioneer/](http://www.bvdsd.org/schools/pioneer/)

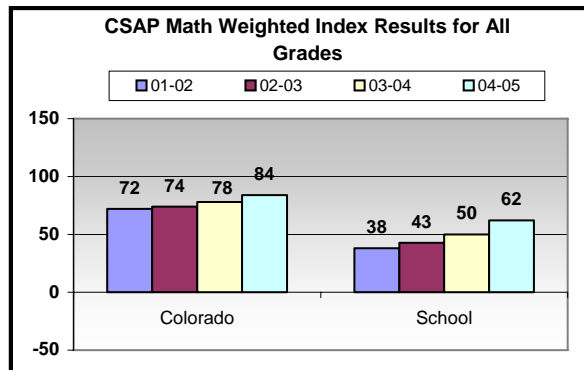
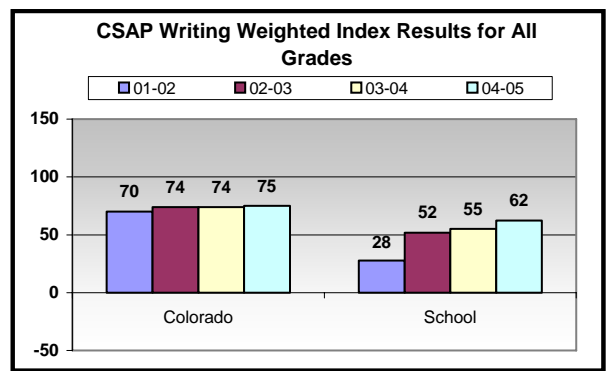
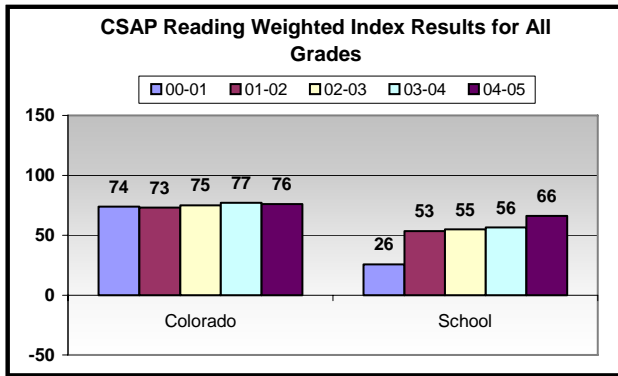
Projected Enrollment: 395



Pioneer serves Boulder Valley students who are seeking a dual language education. We are excited to tell you that we are well on our way to meeting the goal of bilingual and biliterate proficiency for all students.

In this unique dual immersion program, students learn to read and write in their first language in small groups with the support of literacy specialists. The literacy team works closely with classroom teachers and has been highly successful in bringing students up to and beyond grade level expectations. Students also receive daily structured second language instruction, and math and content area instruction, through hands-on, experiential activities. Working in integrated groups, peer models help support second language acquisition. A multicultural perspective is infused throughout the curriculum. A variety of programs such as Peer Mediation and a No Put Down program support the strong school safety plan. At Pioneer, our priority is on each student's success. Decisions about a child's educational program are made in conjunction with parents and are based on the child's daily work, literacy test results, standardized test results and individual abilities and interests. Parents are a critical part of our success at Pioneer and get involved through the PTA, evening committee work and by volunteering at the school on a daily basis. Our parent lounge provides a pleasant gathering place, as well as information about school and community events. We are very pleased with the participation of both English and Spanish speakers in the decision-making process and in social events!

180 PIONEER ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$69,889	\$0
Regular Education:	21.678	\$1,407,452	\$39,276
Special Education:	1.100	\$88,709	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.120	\$262,282	\$0
Extra Curricular Education:		\$4,629	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	2.000	\$63,179	\$0
School Administration:	3.375	\$189,916	\$4,668
Maintenance:	2.500	\$93,981	\$4,949
Health Room:		\$12,035	\$0
Curriculum/Staff Development:		\$81,720	\$961
Student Support Services:	0.000	\$0	\$3,052
<b>TOTALS:</b>	<b>31.773</b>	<b>\$2,273,792</b>	<b>\$52,906</b>



## Barnard D. Ryan Elementary

1405 Centaur Village Dr., Lafayette, CO 80026

303-665-3345, Fax: 303-665-9859

Principal: Jim Armitage

[www.bvds.org/schools/ryan/](http://www.bvds.org/schools/ryan/)

Projected Enrollment: 376

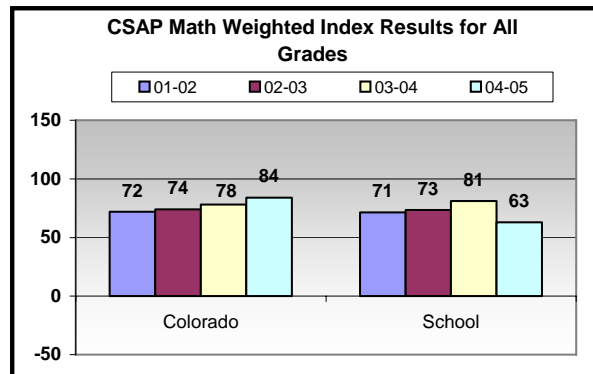
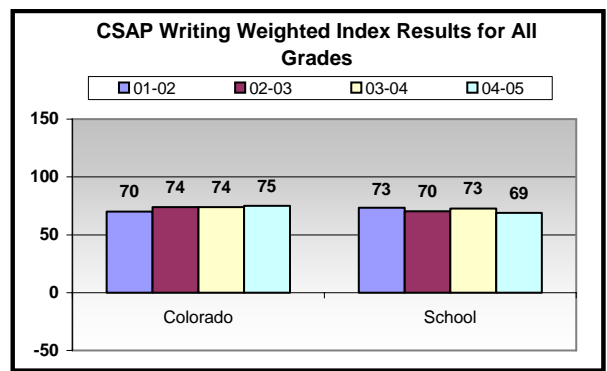
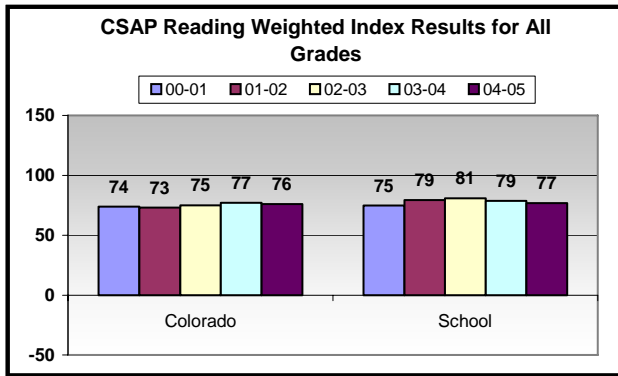


Our staff is characterized by our zeal for educating children. We are extremely dedicated to making each day a powerful learning experience for all children. Our focus is on the needs of the students. Our school is respected in the community for the professionalism and dedication of the staff. Ryan Elementary uses the exemplary Boulder Valley School's curriculum and standards as our guide for student learning.

Ryan Elementary School enriches Boulder Valley's rigorous curriculum with a strong math and science focus. The school has an enhanced talented and gifted program integrated with the math and science focus, providing individual programming for identified gifted students, acceleration for mathematically talented students, and science exploration and research opportunities for all students.

Parents are a vital part of our school program and are included in decision making via the School Improvement Team and the Parent Teacher Association. Parents are also encouraged to assist our school by volunteering in classrooms, at home and on learning trips. Parents consistently rate Ryan an excellent place for student learning, an extremely safe place for students, and a place where teachers care about students.

154 RYAN ELEMENTARY		Staff	Budget	
			non-SRA	SRA
	Utilities:		\$37,292	\$0
	Regular Education:	21.178	\$1,424,287	\$40,126
	Special Education:	2.200	\$220,540	\$0
	Vocational Education:	0.000	\$0	\$0
	English as a Second Language:	1.000	\$73,442	\$0
	Extra Curricular Education:		\$4,800	\$0
	Talented & Gifted:	1.000	\$72,127	\$0
	Library Services:	1.000	\$85,005	\$0
	School Administration:	3.125	\$203,009	\$1,561
	Maintenance:	2.125	\$84,290	\$2,386
	Health Room:		\$12,035	\$0
	Curriculum/Staff Development:		\$0	\$872
	Student Support Services:	0.000	\$0	\$198
<b>TOTALS:</b>		<b>31.628</b>	<b>\$2,216,827</b>	<b>\$45,143</b>



## Sanchez Elementary

655 Sir Galahad Dr., Lafayette, CO 80026

303-665-2044, Fax: 303-665-2045

Principal: Katherine Salaz

[www.bvds.org/schools/sanchez/index.htm](http://www.bvds.org/schools/sanchez/index.htm)

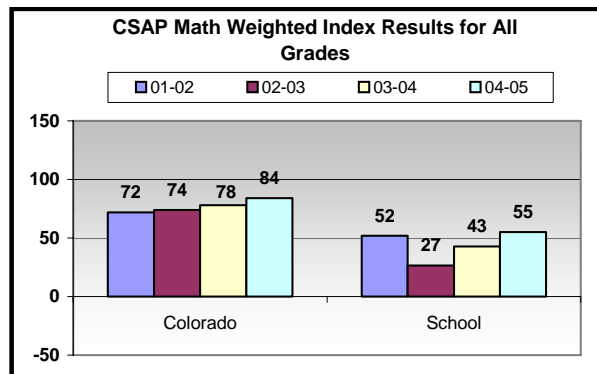
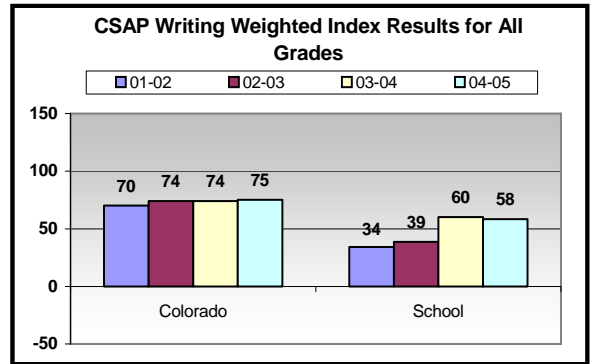
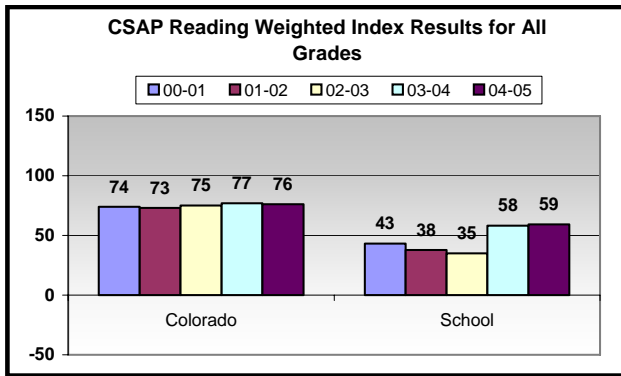
Projected Enrollment: 243



Alicia Sanchez Elementary is in the application phase of International Baccalaureate status. Students, their parents, community and highly trained staff are awaiting the response from the International Baccalaureate Organization. Sanchez already practices the characteristics of IB and holds true the philosophy about educating all students. We welcome the challenges and work necessary to fulfill the IB attitudes, as we incorporate the district curriculum and standards.

Currently all instruction is in English as we are an English as a Second Language site, the IB adoption will allow for Spanish instruction 15 minutes per day for all students Preschool – 5th grade. Sanchez Elementary is rated as an average school per the state report from the Colorado CSAP assessment instrument. The staff, parents and students believe that Sanchez Elementary far exceeds the rating. Sanchez Elementary has several grants, local and federally funded support programs and multiple ways of making contributions to learning. All programs enhance the opportunities, instructional time and contribute to the good citizenship of our students. This is noted in our improved scores, reduction of office referrals for discipline and an increase, in one year, in the use of the community's public library from 10% to 60%.

131 SANCHEZ ELEMENTARY	Staff	Budget	
		non-SRA	SRA
Utilities:		\$56,736	\$0
Regular Education:	18.376	\$1,186,931	\$27,211
Special Education:	3.600	\$313,658	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	2.000	\$181,991	\$0
Extra Curricular Education:		\$4,114	\$0
Talented & Gifted:	0.000	\$0	\$1,856
Library Services:	1.375	\$53,732	\$0
School Administration:	3.000	\$180,060	\$3,851
Maintenance:	2.125	\$86,398	\$2,551
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$39,544	\$480
Student Support Services:	0.000	\$0	\$125
<b>TOTALS:</b>	<b>30.476</b>	<b>\$2,113,852</b>	<b>\$36,074</b>



## Superior Elementary

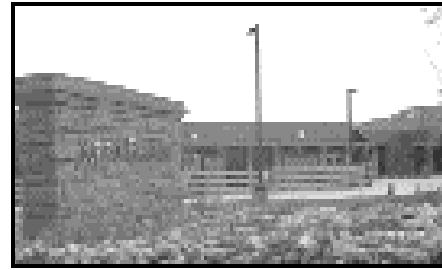
1800 S. Indiana St., Superior, CO 80027

303-543-9330, Fax: 303-543-9611

Principal: Mary Hausermann

[www.bvdsd.org/schools/superior/index.html](http://www.bvdsd.org/schools/superior/index.html)

Projected Enrollment: 599



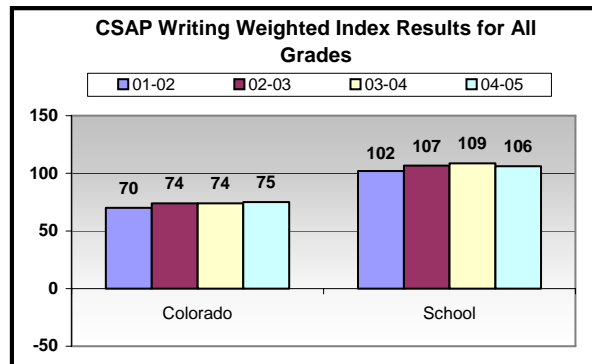
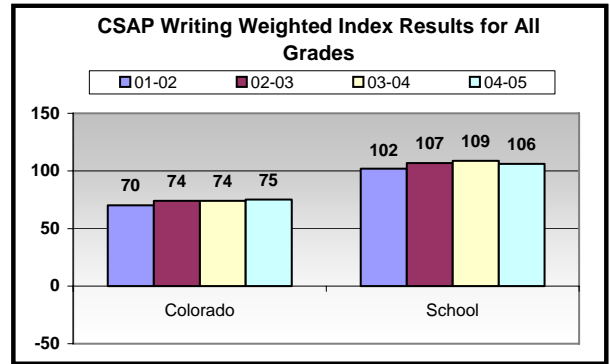
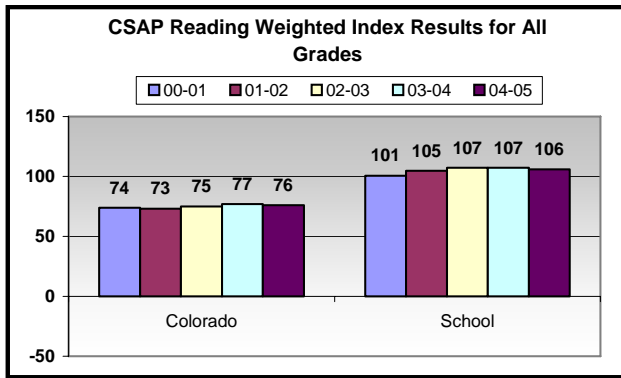
Superior Elementary School is a neighborhood school offering an outstanding educational program to nearly 600 students in Kindergarten through 5th grades. We have four classes at each grade level, two of Core Knowledge and two of Boulder Valley curriculum. We take great pride in having created a respectful and friendly learning community where we strive to meet the needs of each individual enrolled in our school. Our academic standards are high, and students come to school each day with an understanding of the importance of doing their best as learners.

Special programs are offered in art, music, and physical education. Enrichment activities include a choir, musical programs, student council, after-school sports, a climbing wall, art contests and exhibits, chess club, book clubs, service projects, and much more. In addition we offer specialized programs in Talented and Gifted education, literacy and special education. Our character education program, focusing on a positive character trait each month, unites the community in common themes of respect for others and reinforces responsible behavior.

Parents participate actively in all school activities including classroom volunteering and working on decision making committees. Staff development is highly valued and Superior Elementary teachers are highly competent and committed to educating all students.

185 SUPERIOR ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$93,011	\$0
Regular Education:	29.345	\$1,892,818	\$44,443
Special Education:	1.600	\$171,615	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$5,830	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	1.000	\$64,207	\$0
School Administration:	4.750	\$316,702	\$5,218
Maintenance:	2.625	\$99,897	\$4,747
Health Room:		\$13,361	\$0
Curriculum/Staff Development:		\$0	\$1,075
Student Support Services:	0.000	\$0	\$303
<b>TOTALS:</b>	<b>39.320</b>	<b>\$2,657,441</b>	<b>\$55,786</b>





## University Hill Elementary

956 16th St., Boulder, CO 80302  
 303-442-6735, Fax: 303-939-9439  
 Principal: Leonora Velasquez  
[www.bvds.org/schools/unihill/](http://www.bvds.org/schools/unihill/)  
 Projected Enrollment: 398



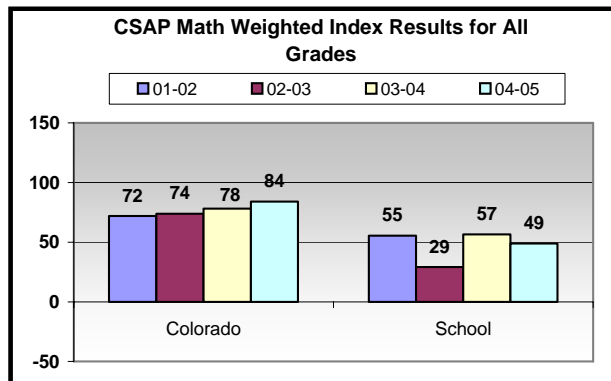
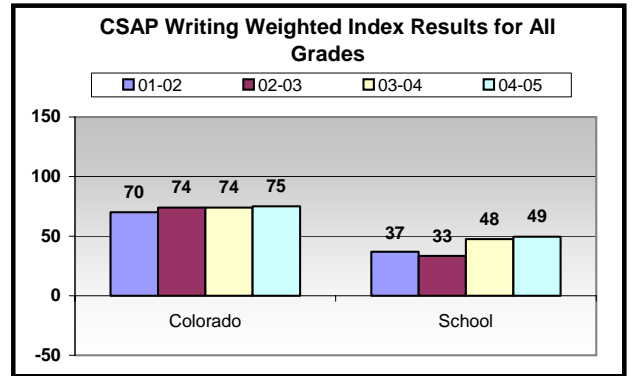
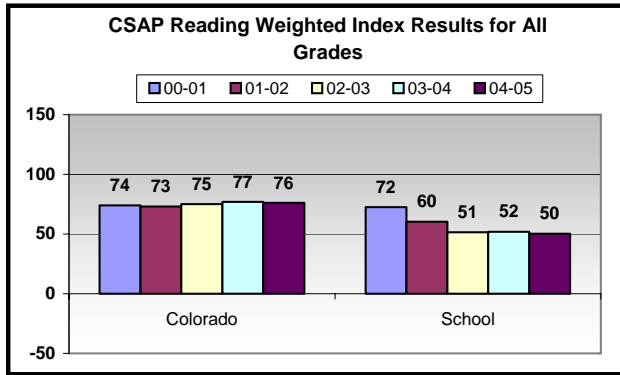
University Hill is a K-5 elementary school located in the heart of Boulder across the street from the University of Colorado. We provide two dynamic program options for students. Our Dual Literacy Program provides the opportunity for students to become bilingual and biliterate in Spanish and English. Students learn content through language. Our English Literacy Program uses English for instruction with a strong emphasis on experiential education.

One of our largest objectives is to create opportunities for all students to become literate beings. While working toward the state standards, we focus on thematic instruction with a strong emphasis on language as well as the district curriculum. Providing students with hands on experiences is a priority in both programs.

We have a diverse and very involved parent community of which we are very proud. As a newly consolidated school, we are looking towards continual school improvement efforts that will assist each child in reaching their potential. Because we are a total open enrollment school, we have students who attend University Hill from the entire city of Boulder as well as some out-of-district students. We provide an environment that supports and respects diversity, does not tolerate discrimination and provides educational structures for a bias free environment.

190 UNIVERSITY HILL ELEMENTRY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$57,442	\$0
Regular Education:	18.775	\$1,267,415	\$40,766
Special Education:	1.200	\$96,757	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.000	\$247,852	\$0
Extra Curricular Education:		\$4,971	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	2.000	\$67,687	\$0
School Administration:	3.000	\$189,240	\$4,839
Maintenance:	2.500	\$100,797	\$3,490
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$81,114	\$788
Student Support Services:	0.000	\$0	\$113
<b>TOTALS:</b>	<b>28.475</b>	<b>\$2,123,963</b>	<b>\$49,996</b>

Due to the consolidation of University Hill and Washington Elementary schools, test scores prior to the 2004-05 school include only University Hill Students.



## Whittier Elementary

2008 Pine St., Boulder, Colorado 80302

303-442-2282, FAX 303-442-2296

Principal: Lauren Hoyt

[www.bvsd.org/schools/whittier/index.html](http://www.bvsd.org/schools/whittier/index.html)

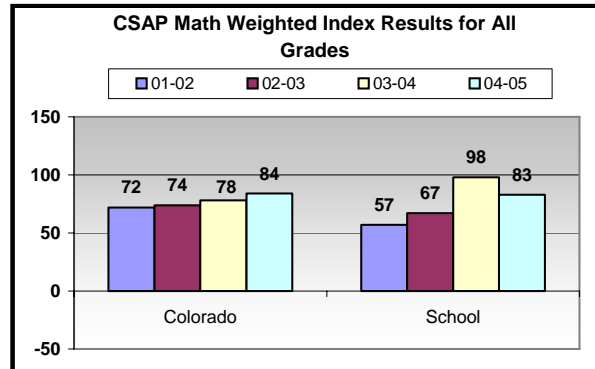
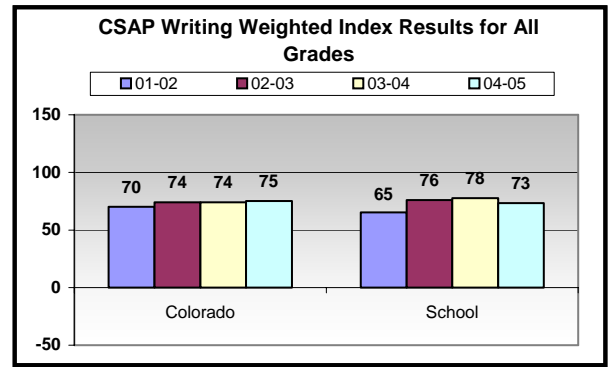
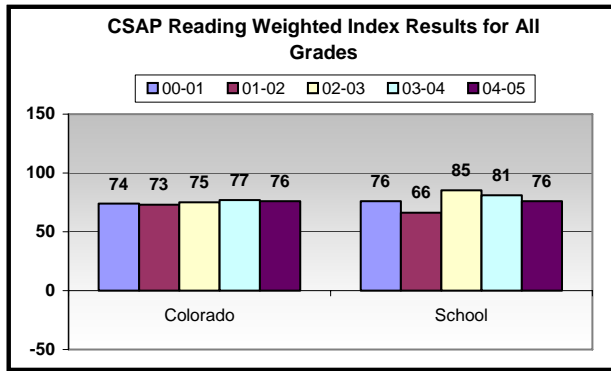
Projected Enrollment: 315



Whittier Elementary School is a neighborhood school with an international focus. The international population of the Whittier neighborhood, with students from more than 25 countries, lends itself like no other to the International Baccalaureate (IB) program. This diverse population and the IB curriculum work together to create a unique and rich school culture.

Three years ago, Whittier began implementation of the International Baccalaureate/Primary Years Programme (IB/PYP). IB/PYP provides a well-rounded program that incorporates the BVSD curriculum with an international focus. Students in grades K-5 learn French as a world language. In addition, our curriculum builds on state standards delivered through internationally developed, research-supported educational practices. "Inquiry" is a primary strategy used to integrate higher-order thinking, questioning, and application of content knowledge through science and social studies. At the completion of "Units of Inquiry," students participate in projects that promote responsible citizenship, applying content knowledge through community action. We know that IB/PYP offers tremendous opportunities for students and helps them to take their place as "citizens of the world." Our school's high quality staff, combined with their dedication to academic achievement for all, makes Whittier a choice for over 300 students K-5.

196 WHITTIER ELEMENTARY		Budget	
	Staff	non-SRA	SRA
Utilities:		\$36,744	\$0
Regular Education:	16.057	\$1,155,151	\$33,151
Special Education:	1.800	\$167,276	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	2.000	\$123,874	\$0
Extra Curricular Education:		\$4,458	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.500	\$37,651	\$3,258
School Administration:	3.000	\$179,176	\$1,124
Maintenance:	1.500	\$55,060	\$2,808
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$1,005
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>24.857</b>	<b>\$1,770,078</b>	<b>\$41,346</b>



## Angevine Middle

1150 W. South Boulder Rd., Lafayette, CO 80026

(303) 665-5540, Fax: 303-661-0354

[www.bvdsd.org/index\\_middle.asp](http://www.bvdsd.org/index_middle.asp)

Principal: Isobel Stevenson

Projected Enrollment: 565



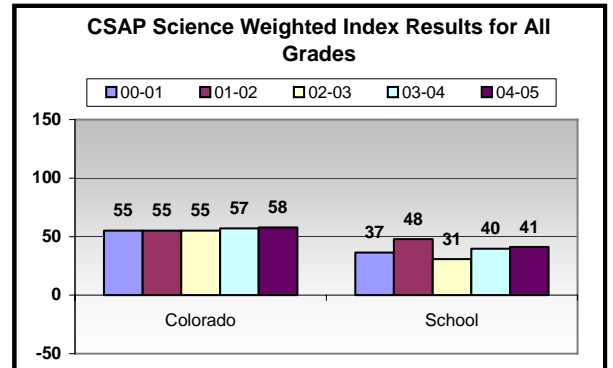
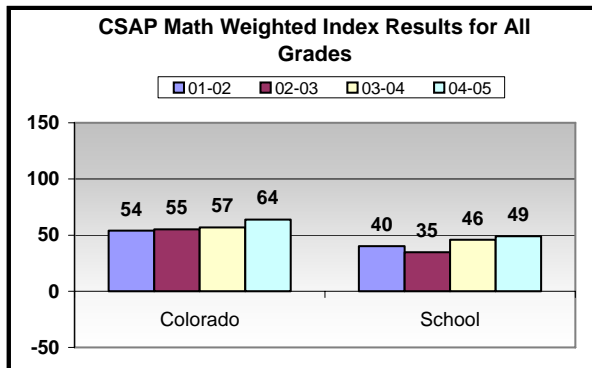
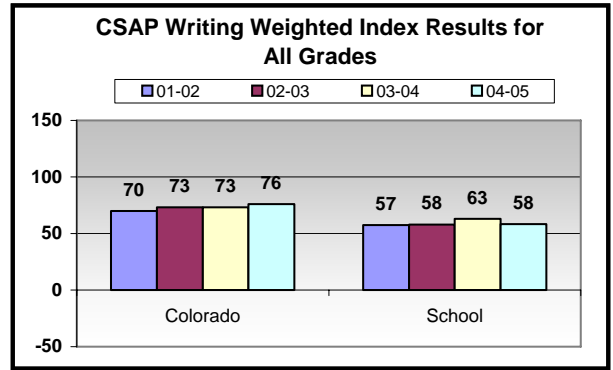
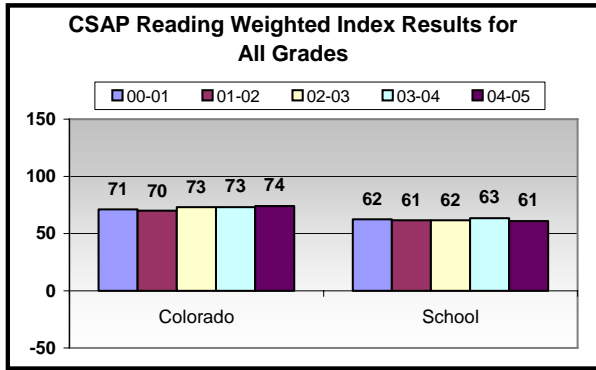
Angevine Middle School is a neighborhood school in Lafayette. We serve grades six, seven and eight by offering a challenging and rigorous academic curriculum that is supported comprehensively throughout the school.

We offer a continuum of instructional opportunities in literacy and language arts. Advanced language arts are offered as an option in 7th and 8th grades. We have a large English as a Second Language program which serves between 15 and 20 percent of the student body. There are three levels of instruction, with an additional class linked to content areas for beginners, and ESL reading. We also have an innovative literacy lab for students who need support in reading. We offer a range of math classes, from regular math through an accelerated program at sixth and seventh grades, to advanced algebra or geometry at eighth grade.

Our special education program is designed to support as many of our students with special needs as possible within the regular programs. We aim to correct or mitigate these students' learning problems with appropriate individual tuition. Although these students are sometimes referred to as 'special needs students,' we believe that all of our students are special and treat every student as an individual. Particularly Talented and Gifted students are offered encouragement through an enrichment program which provides acceleration options. Several such students may take high school courses. These students, like all of our students, are treated as individuals with their own potentialities and aspirations, strengths and weaknesses.

Apart from knowledge, of course, we believe that the most valuable asset that Angevine students can carry with them into high school and on into college is an enthusiasm for learning. We are privileged to have the teaching staff, the administrative staff, and a parent body dedicated to fostering constructive enthusiasm.

252 ANGEVINE MIDDLE		Staff	Budget	
			non-SRA	SRA
	Utilities:		\$161,677	\$0
	Regular Education:	31.500	\$2,038,370	\$46,809
	Special Education:	5.680	\$477,875	\$1
	Vocational Education:	0.000	\$0	\$0
	English as a Second Language:	2.830	\$240,632	\$0
	Extra Curricular Education:		\$31,319	\$0
	Talented & Gifted:	0.000	\$0	\$0
	Library Services:	1.500	\$85,005	\$1
	School Administration:	7.000	\$443,866	\$13,301
	Maintenance:	4.000	\$139,888	\$8,868
	Health Room:		\$0	\$0
	Curriculum/Staff Development:		\$30,532	\$0
	Student Support Services:	2.990	\$182,226	\$1
<b>TOTALS:</b>		<b>55.500</b>	<b>\$3,831,390</b>	<b>\$68,981</b>



## Broomfield Heights Middle

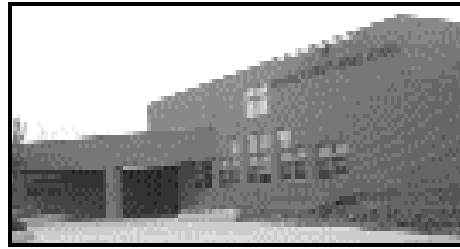
1555 Daphne St., Broomfield, CO 80020

303-466-2387, Fax: 303-466-2386

Principal: Gayle Burke

[www.bvsvd.org/index\\_middle.asp](http://www.bvsvd.org/index_middle.asp)

Projected Enrollment: 549



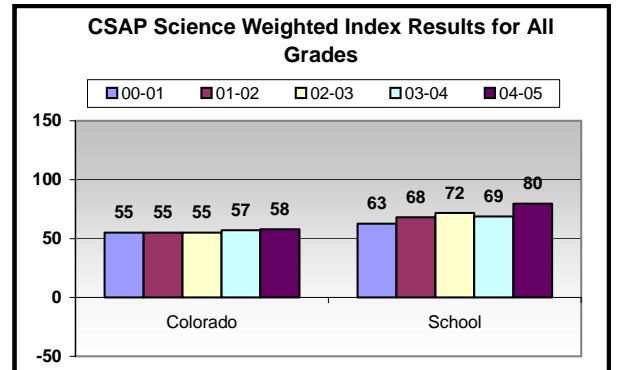
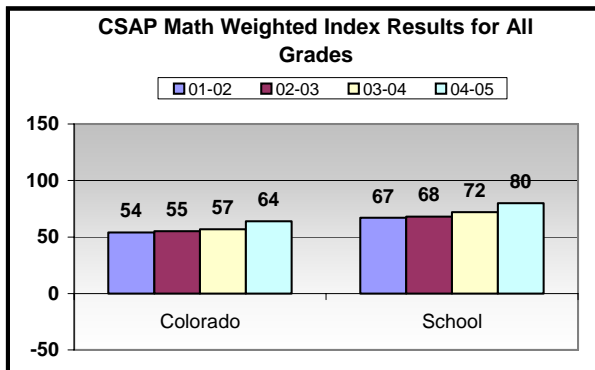
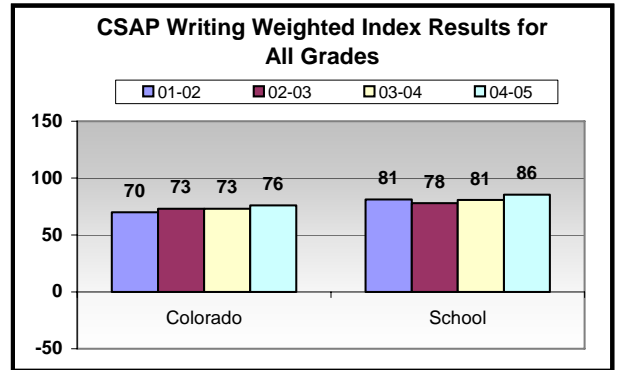
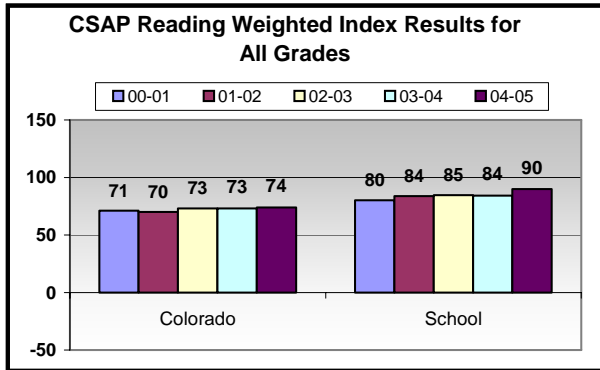
Broomfield Heights Middle School, a neighborhood school serving grades 6-8, opened in 1983 with specific design characteristics that allow students to be part of a smaller "team" within the school. BHMS is a unique middle school because it promotes the middle school priorities of interdisciplinary teaming, advisor-advisee classes, and a wide range of exploratory choices and extracurricular activities. An active and involved parent community participates in maintaining a strong partnership between the home and school.

Students are challenged to excel through high academic standards with an emphasis on critical thinking and exploration. In addition to the required classes of language arts, science, social studies, math, physical education, and health, students choose from a variety of elective classes including world languages, art, drama, music, consumer and family studies, technology, and computer education. Three levels of math are taught at each grade level. Our technologically advanced learning environment offers three computer labs, including a literacy lab, math lab, and instructional lab, as well as multiple computer stations in the Library Media Center.

BHMS meets the needs of its diverse student population through small group and individualized programming. English Language Learners receive direct support from the ELL teacher, native language tutor, and an after school ELL homework club. Special needs students are supported through resource classes, multi-intensive support, and a SIED program. Competitions, enrichment projects, and opportunities for acceleration are provided for talented and gifted students.

225 BROOMFIELD HEIGHTS MIDDLE		Budget	
	Staff	non-SRA	SRA
Utilities:		\$94,523	\$0
Regular Education:	26.967	\$1,767,246	\$41,824
Special Education:	4.800	\$489,062	\$1,086
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.000	\$79,338	\$544
Extra Curricular Education:		\$30,978	\$0
Talented & Gifted:	0.000	\$0	\$421
Library Services:	1.500	\$63,518	\$4,356
School Administration:	4.750	\$295,619	\$1,180
Maintenance:	3.750	\$143,768	\$6,353
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$44,215	\$1,071
Student Support Services:	2.000	\$173,789	\$1,270
<b>TOTALS:</b>	<b>44.767</b>	<b>\$3,182,056</b>	<b>\$58,105</b>





## Manhattan Middle School of Arts and Academics

290 Manhattan Dr., Boulder, CO 80303

303-494-0335, Fax: 303-494-0336

Principal: Candy Hyatt

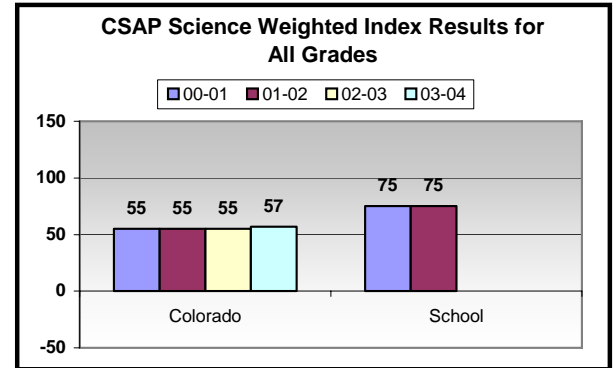
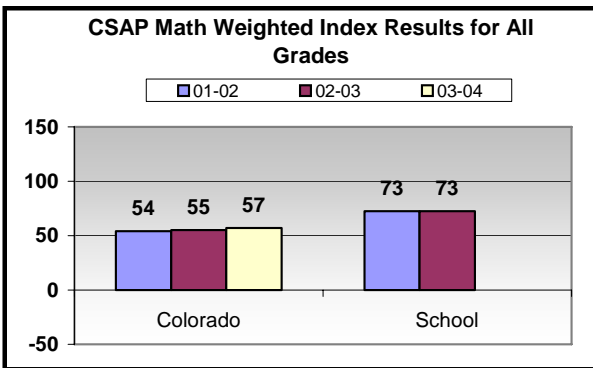
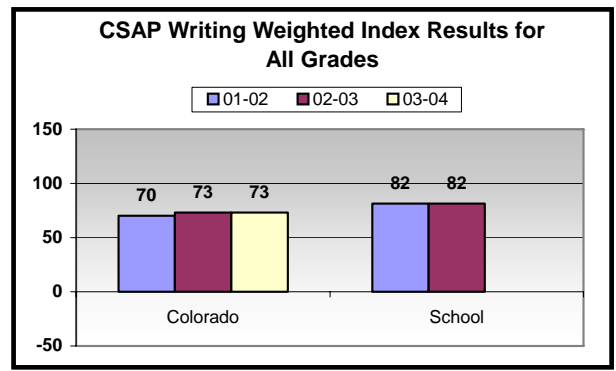
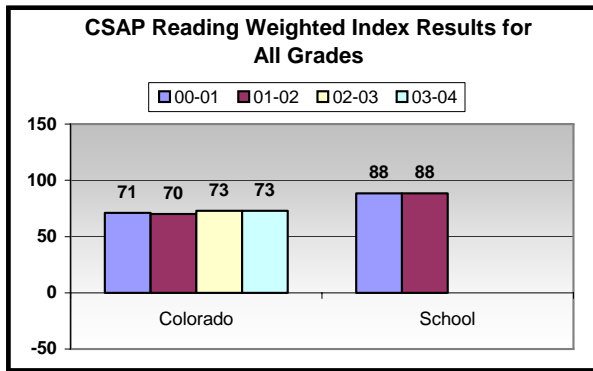
[www.bvsd.org/index\\_middle.asp](http://www.bvsd.org/index_middle.asp)

Projected Enrollment: 387



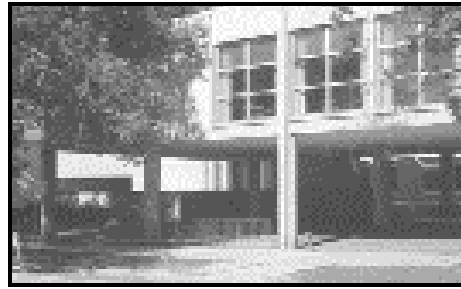
Manhattan Middle School of Arts and Academics provides an inclusive, safe, and dynamic learning environment for students from both the neighborhood and the entire district. Our challenging academic program is supported not only by an infusion of the arts, but also an integrated curriculum, exploratory classes, small reading and writing classes, and honors math classes. In the arts, students choose from theater, visual arts, band, orchestra and choir. During the school day, students have the opportunity to participate in a two period block of an arts focus each day. Outside the school day, opportunities for student participation include jazz band, choir, theater productions, middle level athletics, daily homework help, Science Club, and Bolder Boulder Training. Our school climate is enhanced by our WEB (Welcome Every Body) transition program, our weekly tutor/workshop time, a participatory Student Council, school spirit activities, and multiple charitable endeavors. Manhattan also provides a south-central Boulder English as a Second Language (ESL) Program. Students come to Manhattan from all over the world, giving the school somewhat of an international flavor. We also house an Intensive Behavioral Special Education Program.

230 MANHATTAN MIDDLE		Budget	
	Staff	non-SRA	SRA
Utilities:		\$77,728	\$0
Regular Education:	21.510	\$1,370,998	\$39,868
Special Education:	3.000	\$308,356	\$0
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.830	\$138,874	\$695
Extra Curricular Education:		\$27,520	\$0
Talented & Gifted:	0.000	\$0	\$696
Library Services:	1.500	\$73,345	\$5,409
School Administration:	5.500	\$330,307	\$0
Maintenance:	3.000	\$119,591	\$5,641
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$39,838	\$1,123
Student Support Services:	1.830	\$117,556	\$514
<b>TOTALS:</b>	<b>38.170</b>	<b>\$2,604,113</b>	<b>\$53,946</b>



## Casey Middle

2410 13th St., Boulder, CO 80304  
 303-442-5235, Fax: 303-939-9626  
 Principal: Alison Boggs  
[www.bvsvd.org/index\\_middle.asp](http://www.bvsvd.org/index_middle.asp)  
 Projected Enrollment: 390

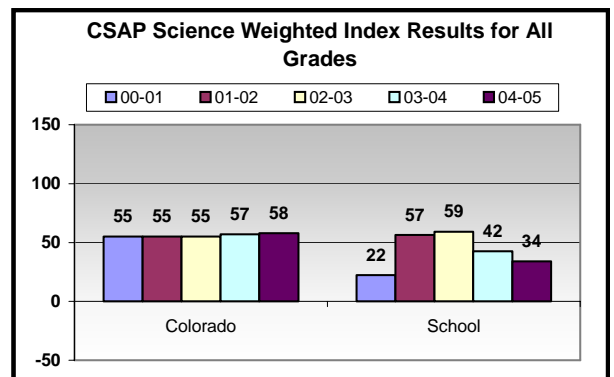
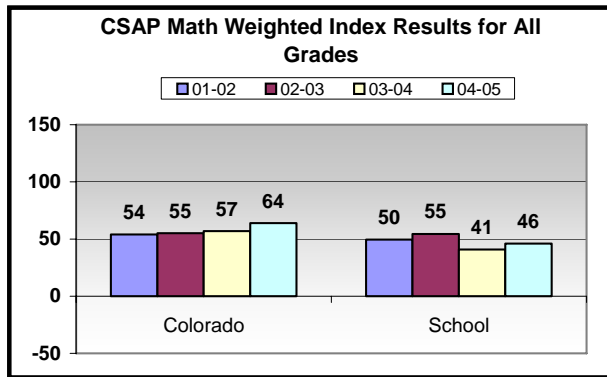
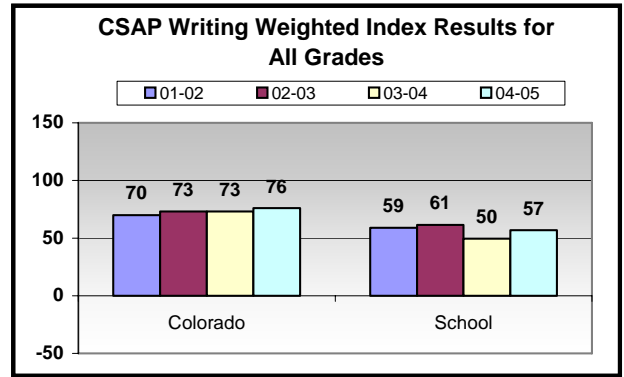
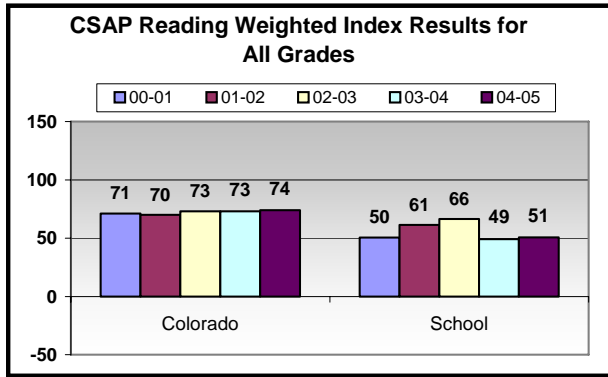


Casey Middle School is a neighborhood school that hosts two focus programs, Dual Immersion Bilingual and English as a Second Language (ESL), in addition to its native English program.

Some key features of our program reflect our diverse student body:

- The entire school has a commitment to literacy. A literacy coach works with all staff to promote best practice literacy strategies.
- Special Education, ESL and ILP reading classes exist for students who read below grade level in English.
- A continuum of English classes--from beginning, intermediate and advanced ESL to advanced English language arts--exists to ensure that all students are supported and challenged.
- Our bilingual program offers classes in Spanish language arts, reading and social studies to support bilingualism.
- Family literacy programs educate families to promote literacy at home.
- A continuum of math classes exists to ensure individual students are supported and challenged.
- Traditionally underrepresented students are scheduled into honors math and advanced language arts classes while receiving support to succeed.
- Homework Help, a tutoring program, and ¡Arriba!, a daily study hall, are two of the support mechanisms.
- A Talented and Gifted (TAG) Program with an on-site coordinator meets individual student needs.
- Traditional and unique electives, such as Leadership, Baile Folklórico and AVID, as well as after school activities, round out our instructional program.

240 CASEY MIDDLE		Budget	
	Staff	non-SRA	SRA
Utilities:		\$81,685	\$0
Regular Education:	19.273	\$1,408,822	\$44,714
Special Education:	4.000	\$304,737	\$576
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	4.000	\$329,580	\$1,639
Extra Curricular Education:		\$25,745	\$0
Talented & Gifted:	0.600	\$49,502	\$0
Library Services:	1.000	\$35,567	\$2,813
School Administration:	4.500	\$305,801	\$0
Maintenance:	2.750	\$110,604	\$5,570
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$42,565	\$2,240
Student Support Services:	1.600	\$103,123	\$1,388
<b>TOTALS:</b>	<b>37.723</b>	<b>\$2,797,731</b>	<b>\$58,940</b>



## Centennial Middle

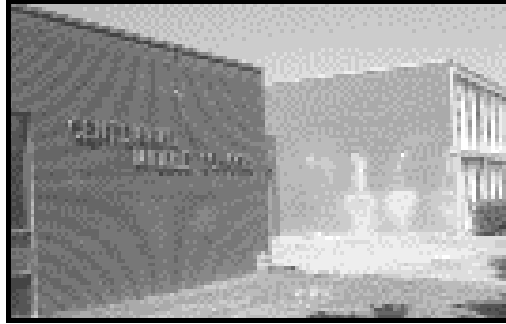
2205 Norwood Ave., Boulder, CO 80304

303-443-3760, Fax: 303-443-3761

Principal: Cheryl Scott

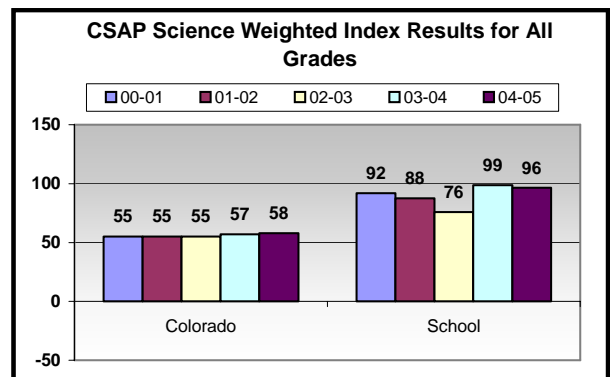
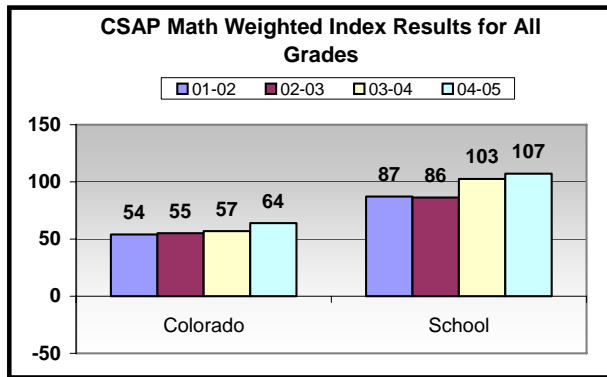
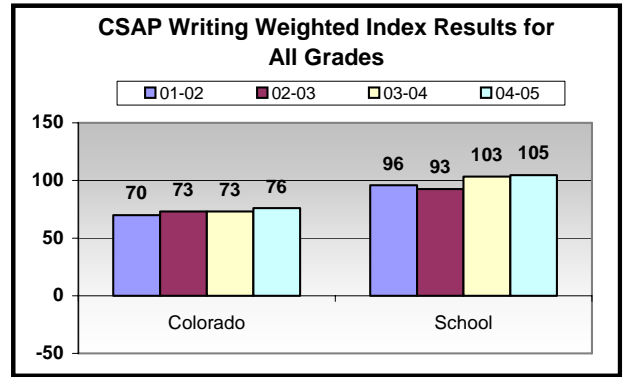
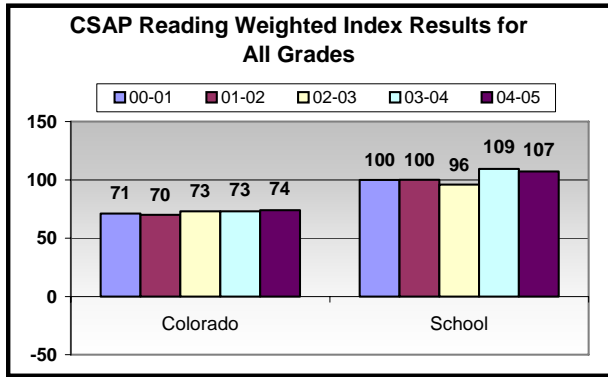
[www.bvsvd.org/index\\_middle.asp](http://www.bvsvd.org/index_middle.asp)

Projected Enrollment: 580



Centennial Middle School is a neighborhood school that proudly offers an accomplished instructional program, an exceptional staff, personalized attention, a broad exploratory program, and a distinctive technology experience. We hold all students accountable to high academic expectations and a rigorous curriculum. The fundamental goals that drive our curriculum are mastery of basic skills, i.e. reading, writing and mathematics; command of problem solving skills that underline success in the academic and real world; development of good study habits; planning skills and study skills; exploration of different courses and activities; and understanding one's self and one's relationship to others. Components of the school include a strong emphasis on maintaining small class size, interdisciplinary team teaching, and teaming of students. Centennial also offers honors classes in language arts and mathematics. We provide Talented and Gifted, At-Risk, and Special Education services. We also provide an array of extra curricular activities over and above the district standard activities.

250 CENTENNIAL MIDDLE		Budget	
	Staff	non-SRA	SRA
Utilities:		\$99,788	\$0
Regular Education:	28.628	\$1,981,719	\$41,228
Special Education:	3.000	\$212,708	\$790
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.000	\$68,816	\$0
Extra Curricular Education:		\$31,363	\$0
Talented & Gifted:	0.000	\$0	\$2,042
Library Services:	1.000	\$71,133	\$6,052
School Administration:	5.500	\$337,307	\$4,269
Maintenance:	3.125	\$128,882	\$5,403
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$1,728
Student Support Services:	1.932	\$164,232	\$1,248
<b>TOTALS:</b>	<b>44.185</b>	<b>\$3,095,948</b>	<b>\$62,760</b>



## Louisville Middle

1341 Main St., Louisville, CO 80027

303-666-6503, Fax: 303-666-6503

Principal: Adam Fels

[www.bvds.org/index\\_middle.asp](http://www.bvds.org/index_middle.asp)

Projected Enrollment: 551

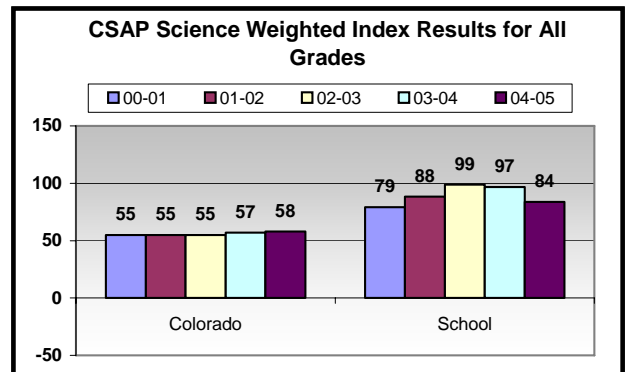
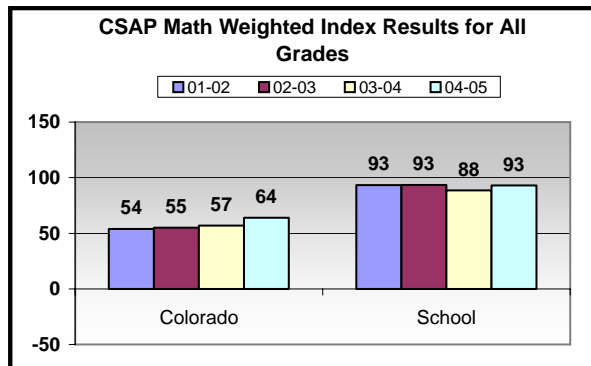
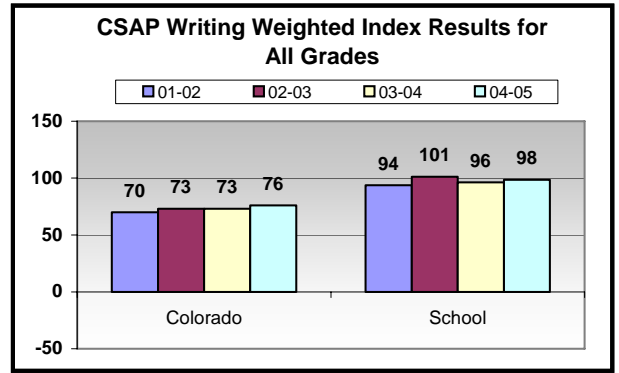
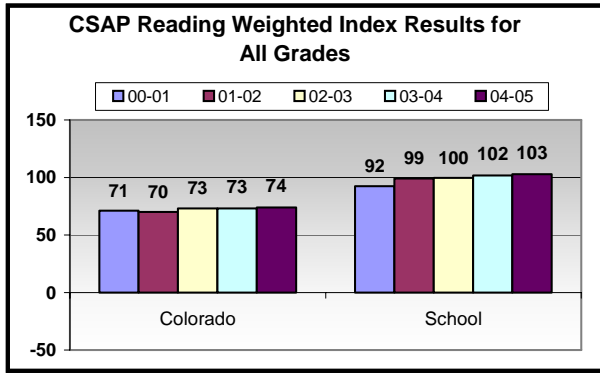


Louisville Middle School is a neighborhood school offering rigorous academic programs and a wide array of elective choices. We provide a broad range of academic curriculum including high school and honors level classes, specialized reading, writing, and math programs, gifted and talented services, and special education services. We hold all students accountable for high academic and behavioral standards and we support those efforts by providing academic support time, clinics, after-school help sessions and counseling groups.

LMS offers a variety of programs to support the educational, emotional and social needs of middle level students. Programs and activities offered include: Athletics, National Junior Honor Society, Student Government, Welcome Every Body, Engineering Lab, Law Library, Yearbook, Science Club, Creative Writing Club, and Reading to End Racism. Students in Fine Arts produce band, orchestra, guitar, choral and dramatic productions, and participate in festivals and competitions. Other available competitions include Math Counts, Math Olympiad, Knowledge Masters, Rocky Mtn. Talent Search, Destination Imagination, District and State Art competitions, Science Fair, Quiz Bowl, Nat'l History Day, Spelling and Geography Bee.

254 LOUISVILLE MIDDLE		Budget	
	Staff	non-SRA	SRA
Utilities:		\$86,474	\$0
Regular Education:	26.290	\$1,744,866	\$46,193
Special Education:	3.670	\$363,056	\$695
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$30,978	\$0
Talented & Gifted:	0.000	\$0	\$286
Library Services:	1.000	\$71,346	\$4,257
School Administration:	5.000	\$323,808	\$0
Maintenance:	3.000	\$121,612	\$6,371
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$1,012
Student Support Services:	1.710	\$118,380	\$644
<b>TOTALS:</b>	<b>40.670</b>	<b>\$2,860,520</b>	<b>\$59,458</b>





## Nevin Platt Middle

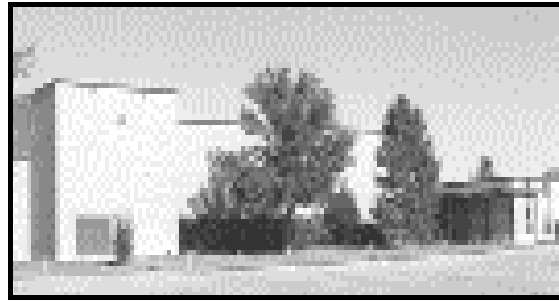
6096 Baseline Rd., Boulder, CO 80303

303-499-6800, Fax: 303-499-0628

Principal: Alice Lindemann

[www.bvds.org/index\\_middle.asp](http://www.bvds.org/index_middle.asp)

Projected Enrollment: 529

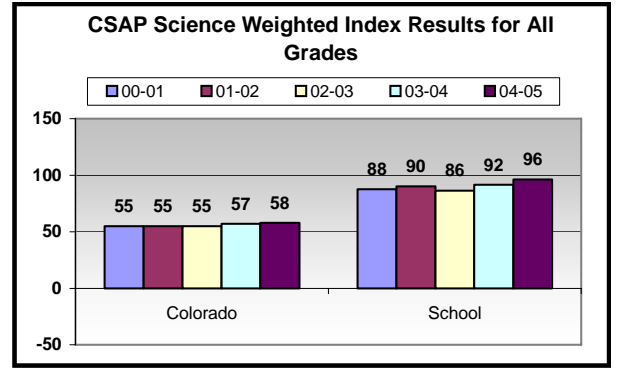
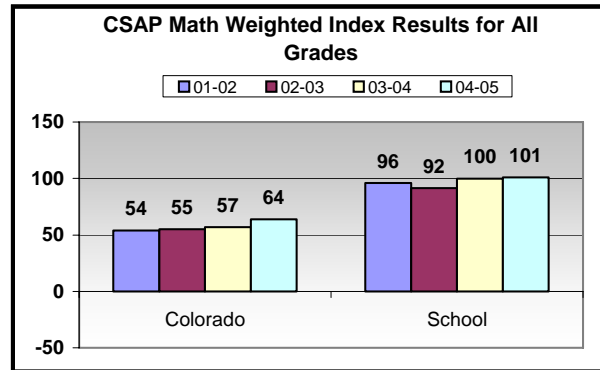
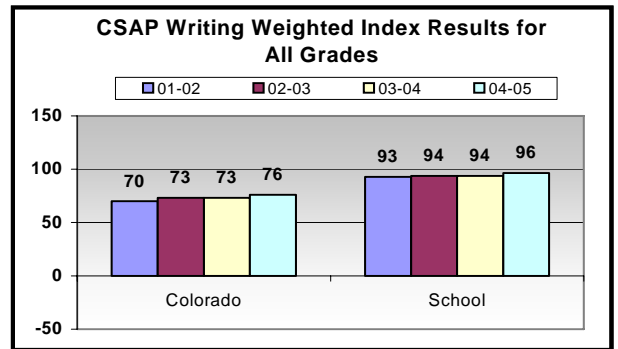
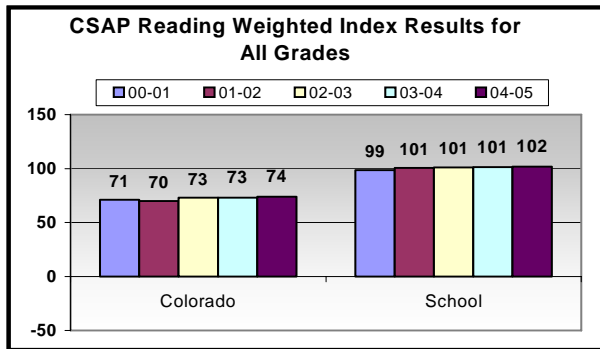


Nevin Platt Middle School is endowed with a rich history of academic rigor and commitment to meeting the unique needs of young preadolescent children. Our certified staff is dedicated to providing for students' intellectual, physical and emotional needs. Platt is a classic middle school with something for every student.

Learning and teaching styles differ, and to the extent possible, we offer instruction and curriculum to meet individual student needs. Teachers teach in academic-interdisciplinary teams, and students access a full-course of elective classes.

For two years in a row, Platt has received recognition as a John Irwin School of Excellence by the state of Colorado. We attribute that distinction to the highly skilled and dedicated staff members, and a supportive community who send their children to school ready to learn and eager to excel. Close working relationships with parents and community are some reasons that Platt is successful year after year. We continuously evaluate our school operations and recommit each year to excellent instruction, to creating an environment that exemplifies safety and academic rigor. We are determined to instill in students habits of heart and mind that will foster curiosity about the world in which they live and engender genuine tolerance for other people. Clearly, students eager to learn supported by parents and excellent teachers make a difference at Platt.

260 PLATT MIDDLE		Budget	
	Staff	non-SRA	SRA
Utilities:		\$146,404	\$0
Regular Education:	25.250	\$1,610,023	\$43,740
Special Education:	1.670	\$163,361	\$780
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$29,992	\$0
Talented & Gifted:	0.000	\$0	\$1,848
Library Services:	1.000	\$68,653	\$682
School Administration:	4.750	\$312,200	\$0
Maintenance:	3.750	\$145,462	\$5,257
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$1,110
Student Support Services:	1.626	\$125,653	\$779
<b>TOTALS:</b>	<b>38.046</b>	<b>\$2,601,748</b>	<b>\$54,196</b>



## Southern Hills Middle

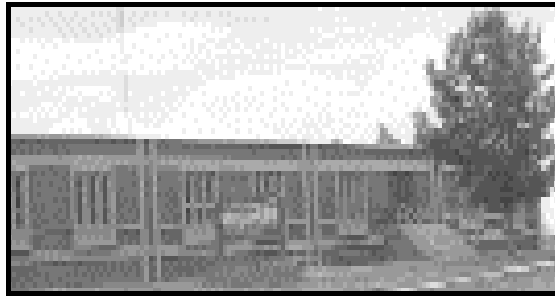
1500 Knox Dr., Boulder, CO 80303

303-494-2866, Fax: 303-494-2867

Principal: Terry Gillach

[www.bvsvd.org/index\\_middle.asp](http://www.bvsvd.org/index_middle.asp)

Projected Enrollment: 539

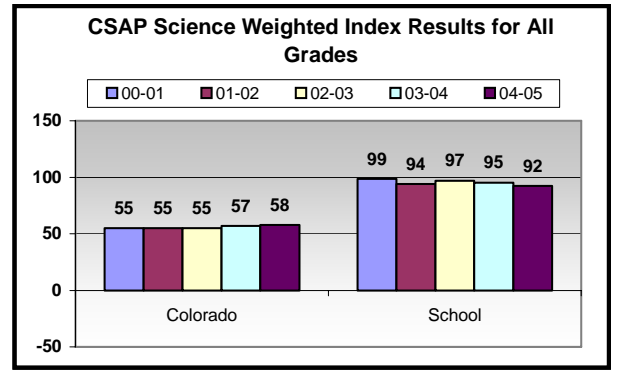
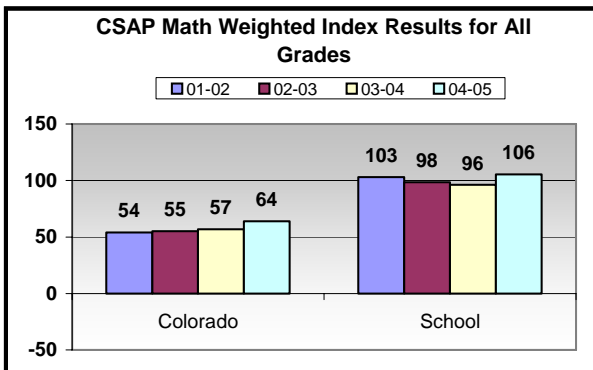
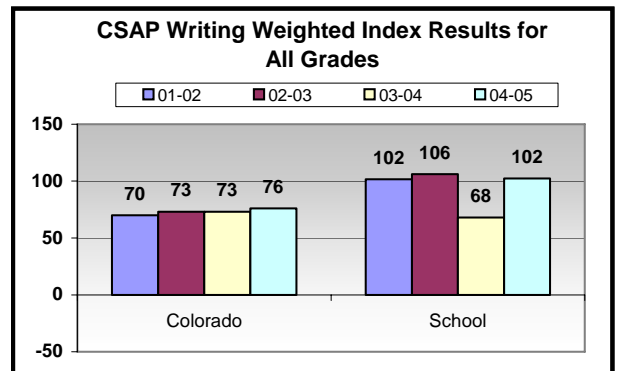
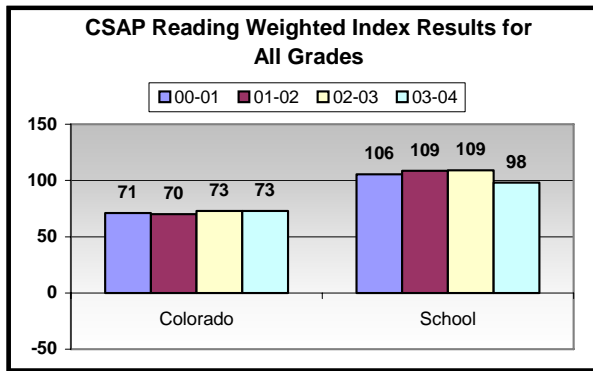


Southern Hills Middle School has a distinguished tradition of high academic standards and outstanding student achievement. We take great pride in providing students a solid foundation of academic excellence, a caring and nurturing environment, and a place rich in personal relationships. We value creativity and growth, friends and laughter, and most importantly, mastery learning. A John Irwin School of Excellence, SHMS students excel in every facet of academic achievement.

This is a school that benefits from a dedicated and gifted staff. Faculty members have distinguished themselves on a local and state level with numerous awards and acknowledgements. Southern Hills also depends a great deal on a very supportive parent community with marvelous volunteers and stellar home-school communication. Survey results from our parent community indicate a very high level of satisfaction with our school and with student achievement.

SHMS students are among the best in Colorado as evidenced by a number of categories. In addition to very high test scores, students have been recognized for outstanding achievement in local, state, and national competitions in science, history, math, and music. Students have at their disposal a wide range of curricular offerings in addition to the rigors of the traditional core program. Moreover, we offer accelerated and honors classes in math, language arts and foreign language. The school has an outstanding safety record and receives the highest marks from surveyed parents when compared to other middle schools in the Boulder Valley School District.

270 SOUTHERN HILLS MIDDLE		Staff	Budget	
			non-SRA	SRA
	Utilities:		\$83,441	\$0
	Regular Education:	24.650	\$1,566,427	\$49,089
	Special Education:	2.800	\$321,121	\$971
	Vocational Education:	0.000	\$0	\$0
	English as a Second Language:	0.000	\$0	\$0
	Extra Curricular Education:		\$29,860	\$0
	Talented & Gifted:	0.000	\$0	\$0
	Library Services:	1.000	\$73,891	\$5,395
	School Administration:	4.750	\$302,227	\$0
	Maintenance:	2.875	\$118,168	\$7,694
	Health Room:		\$0	\$0
	Curriculum/Staff Development:		\$0	\$1,019
	Student Support Services:	1.490	\$108,825	\$970
<b>TOTALS:</b>		<b>37.565</b>	<b>\$2,603,960</b>	<b>\$65,138</b>



## Boulder High

1604 Arapahoe Ave., Boulder, CO 80302

303- 442-2430, Fax: 303-447-5317

Principal: Bud Jenkins

[www.bvds.org/schools/BHS/](http://www.bvds.org/schools/BHS/)

Projected Enrollment: 1,906



Founded in 1875 as part of the University of Colorado, Boulder High is one of Colorado's oldest and finest high schools, maintaining strong traditions in academic, athletics, fine arts, and activities.

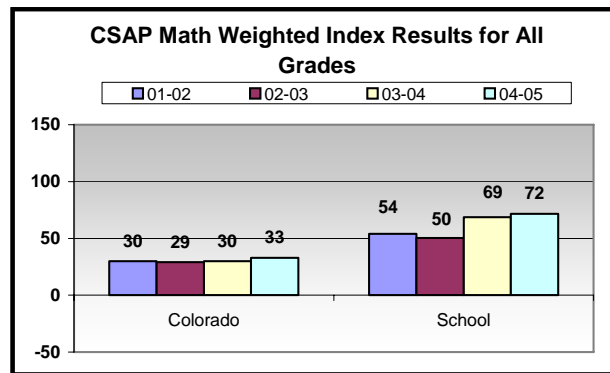
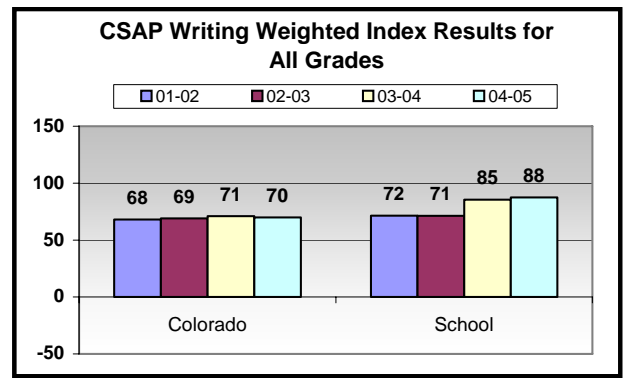
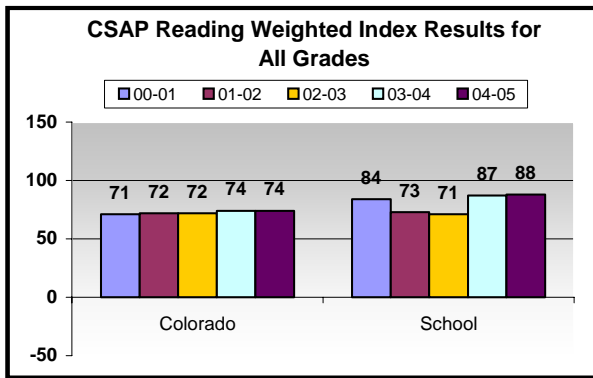
Its diverse population and beautiful urban setting enrich Boulder High. Students access CU's libraries, the World Affairs Conference, and cultural community activities regularly.

Boulder High provides honors courses in all academic areas and has one of the most comprehensive and successful Advanced Placement (AP) programs in the state, offering 24 different AP courses. In the 2003-04 year, Boulder High School added an Advanced Placement course in environmental science. The District's largest English as a Second Language program is an integral part of Boulder High, serving students from 30 countries speaking 26 languages.

Athletic programs regularly compete for and win championships (the girls' volleyball team finished 3rd in the state in 2002.) Visual and performing arts have an excellent reputation. The pottery, photography, and video-production studios and the science labs are state-of-the-art. BHS offers five foreign languages: Spanish, French, German, Japanese, and Latin. An Italian language after-school enrichment program is also available.

Student support programs, such as the Opportunity Zone (aka "O-Zone"), Connections, Tutor Activity Period (TAP), ESL Study Skills, and Hispanic Study Skills, all help to give students extra support in academics and/or catch-up on course credit.

310 BOULDER HIGH SCHOOL		Staff	Budget	
			non-SRA	SRA
	Utilities:		\$361,474	\$0
	Regular Education:	83.407	\$5,767,483	\$154,483
	Special Education:	10.800	\$1,061,095	\$3,568
	Vocational Education:	0.800	\$59,751	\$0
	English as a Second Language:	3.200	\$285,140	\$725
	Extra Curricular Education:		\$113,754	\$0
	Talented & Gifted:	0.800	\$59,207	\$0
	Library Services:	2.000	\$122,604	\$2,376
	School Administration:	12.750	\$759,428	\$17,765
	Maintenance:	8.250	\$319,957	\$17,904
	Health Room:		\$0	\$0
	Curriculum/Staff Development:		\$0	\$2,250
	Student Support Services:	5.380	\$385,314	\$1,364
<b>TOTALS:</b>		<b>127.387</b>	<b>\$9,295,207</b>	<b>\$200,435</b>



### SAT Test Scores:

SAT	Year	Verbal	Math
BHS	2003	584	590
BHS	2004	571	589
BHS	2005	589	588
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
BHS	2003	20.5	22.1	22.0	21.0	21.5
BHS	2004	21.9	22.8	23.2	21.8	22.5
BHS	2005	21.8	22.7	22.7	21.8	22.3
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

## Broomfield High

#1 Eagle Way, Broomfield, CO 80020

303-466-7344, Fax: 303-447-5390

Principal: Ginger Ramsey

[www.bvsvd.org/schools/broomfeldhigh/](http://www.bvsvd.org/schools/broomfeldhigh/)

Projected Enrollment: 1,17

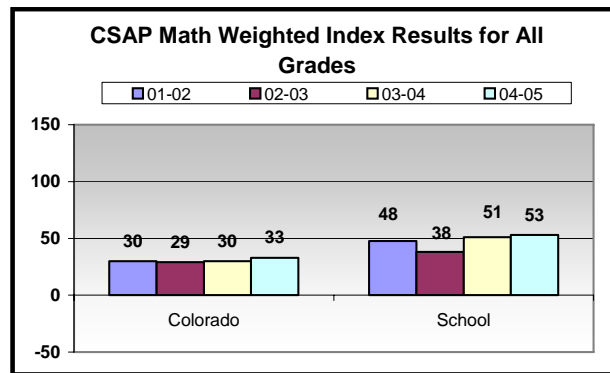
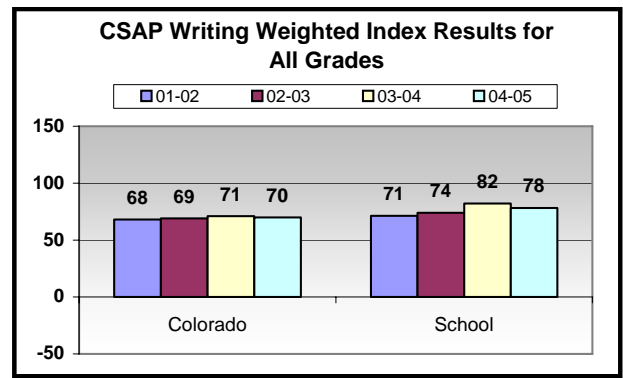
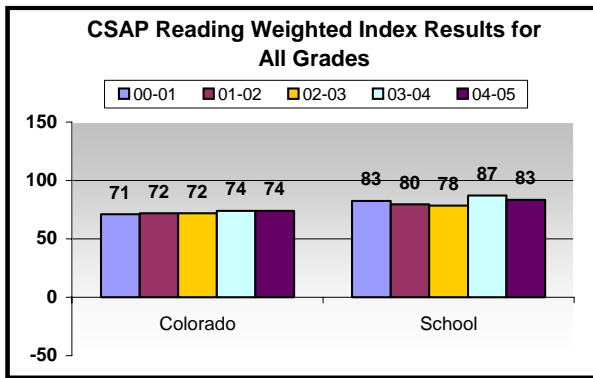


Broomfield High School is truly a community high school. The support given to the school by parents and community members is exceptional. Broomfield High School students' academic successes are not only the school's priority, but also the priority of many adults in the community. As a comprehensive high school, Broomfield offers a balanced program of study to meet the various academic needs and interests of its students. Broomfield High School's course offerings include honors and Advanced Placement courses in many disciplines, fine arts courses and vocationally-focused courses.

A unique atmosphere of cooperation has been established in the Broomfield High School community. Together, the school and community discuss and solve issues that can improve the high school experience for all students. Broomfield High School's goal is to maintain that growing relationship and continue the tradition of excellence in all areas of the school's life.

315 BROOMFIELD HIGH SCHOOL	Staff	Budget	
		non-SRA	SRA
Utilities:		\$198,711	\$0
Regular Education:	63.260	\$4,174,345	\$125,880
Special Education:	8.400	\$786,745	\$1,843
Vocational Education:	0.600	\$36,561	\$4,393
English as a Second Language:	1.000	\$60,038	\$0
Extra Curricular Education:		\$102,971	\$0
Talented & Gifted:	0.200	\$15,049	\$0
Library Services:	1.800	\$92,178	\$0
School Administration:	9.750	\$620,676	\$6,312
Maintenance:	7.125	\$272,638	\$11,536
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$1,826
Student Support Services:	4.150	\$253,646	\$2,704
<b>TOTALS:</b>	<b>96.285</b>	<b>\$6,613,558</b>	<b>\$154,494</b>





### SAT Test Scores:

SAT	Year	Verbal	Math
Broomfield	2003	582	587
Broomfield	2004	596	597
Broomfield	2005	582	606
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Broomfield	2003	19.5	21.1	20.8	20.5	20.6
Broomfield	2004	19.7	20.9	20.9	20.6	20.6
Broomfield	2005	20.4	21.0	21.2	21.0	21.0
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

## Centaurus High

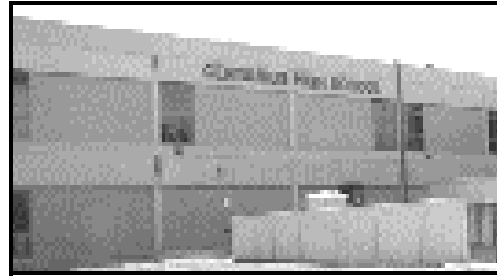
10300 S. Boulder Rd., Lafayette, CO 80026

303-665-9211, Fax: 303-447-5370

Principal: Deirdre Pilch

<http://chsx.ceh.bvsd.k12.co.us/>

Projected Enrollment: 995

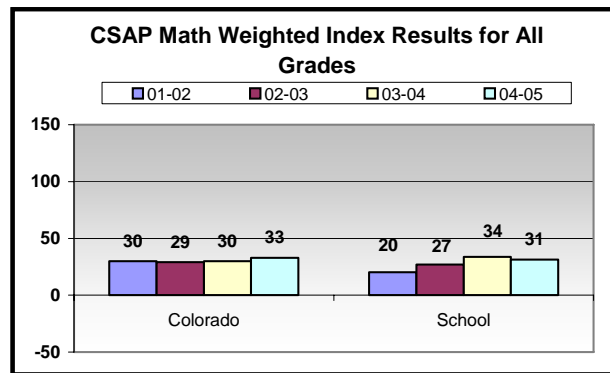
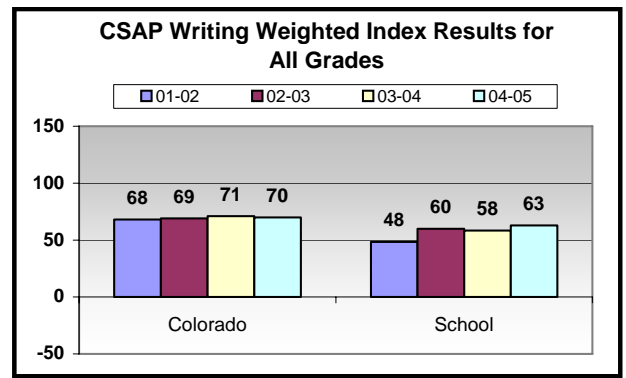
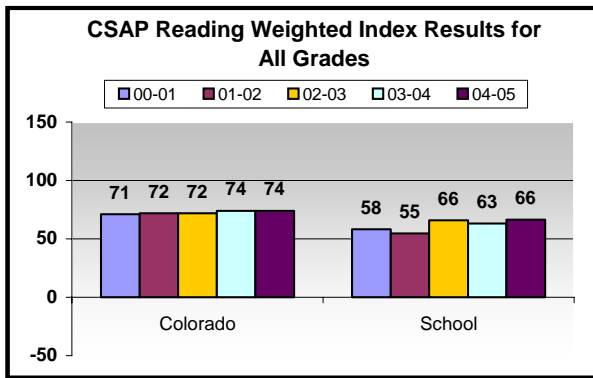


Centaurus High School is an Engineering Focus School, and a proposed International Baccalaureate Focus School that provides an environment rich in academia. Centaurus plans to graduate the first class of International Baccalaureate Diploma Program candidates in 2007. The preparatory course work will begin with ninth and tenth graders this fall. CHS also offers a wide range of Advanced Placement (AP) courses. Our AP and Honors programs, Fine Arts and Practical Arts programs, Pre-Engineering programs, and exceptional extracurricular programs ensure that each of our students are prepared for a competitive future.

In addition to our tradition of outstanding academics and superior athletics and activities programs, Centaurus continues to prepare young people to be gainful and giving in their community, locally and globally. Our vision is that upon graduation each student will be confident of his or her abilities to compete and thrive in a pluralistic world, be well informed about and prepared for post-high school choices, and be compassionate about others' human condition. Our 214, 2005 graduates received over \$750,000 in scholarships; among these are student scholarships to Yale, John Hopkins, Harvey Mudd, the Naval Academy, Creighton, Embry-Riddle, and a plethora of state universities and colleges.

AVID (Advancement Via Individual Determination), International Baccalaureate, and Pre-Engineering provide students the most rigorous courses in preparation for highly academic majors at the University level. Both AVID and Pre-Engineering classes are enhanced by partnerships with local universities and community mentors. The Engineering Partnership with the University of Colorado provides students the opportunity for guaranteed admission to the CU School of Engineering. The International Baccalaureate Diploma Program provides students with the academic preparation to compete nationally and internationally

320 CENTAURUS HIGH SCHOOL		Budget	
	Staff	non-SRA	SRA
Utilities:		\$282,891	\$0
Regular Education:	47.570	\$3,058,659	\$98,656
Special Education:	8.000	\$714,996	\$2,866
Vocational Education:	0.400	\$20,914	\$5,928
English as a Second Language:	3.000	\$252,332	\$1,772
Extra Curricular Education:		\$92,186	\$419
Talented & Gifted:	1.200	\$78,953	\$4,279
Library Services:	1.800	\$104,773	\$0
School Administration:	9.000	\$605,664	\$1,181
Maintenance:	6.375	\$251,672	\$8,830
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$981
Student Support Services:	3.360	\$220,253	\$2,827
<b>TOTALS:</b>	<b>80.705</b>	<b>\$5,683,293</b>	<b>\$127,739</b>



### SAT Test Scores:

SAT	Year	Verbal	Math
Centaurus	2003	523	558
Centaurus	2004	527	547
Centaurus	2005	532	542
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Centaurus	2003	18.4	19.9	19.8	19.9	19.6
Centaurus	2004	16.2	18.6	18.4	18.1	17.9
Centaurus	2005	18.8	20.3	19.8	20.3	19.9
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

## Fairview High

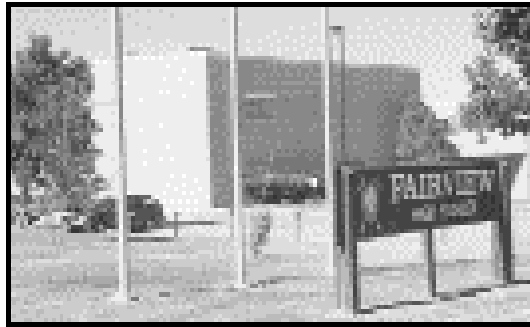
1515 Greenbriar Blvd., Boulder, CO 80303

303-499-7600, Fax: 303-447-5353

Principal: Donald Stensrud

<http://www.flatirons.org>

Projected Enrollment: 1873



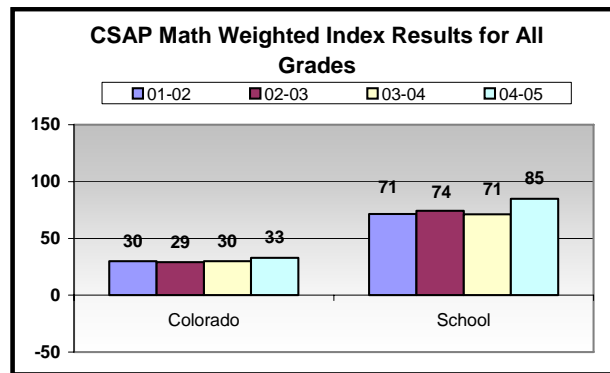
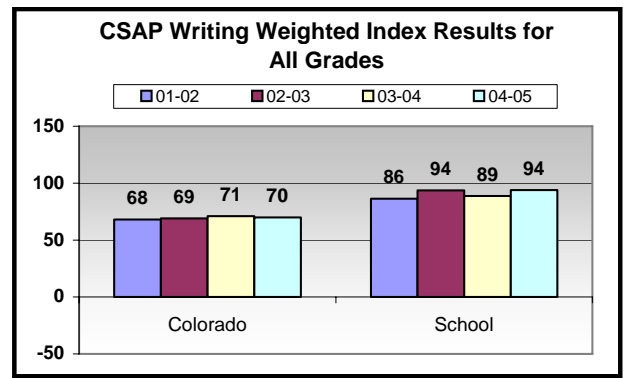
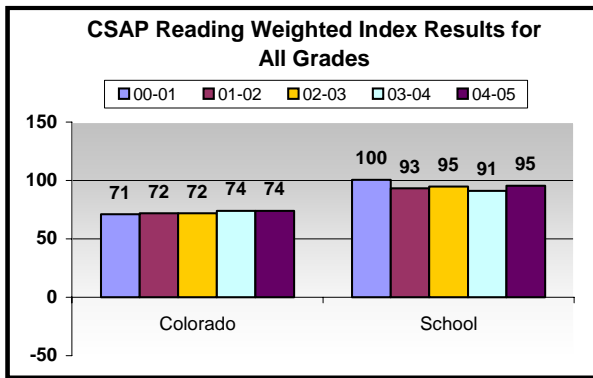
Fairview is a comprehensive four-year high school dedicated to academic excellence. It also houses the International Baccalaureate Program for Boulder Valley Schools. The International Baccalaureate Program is a course of study for highly motivated students, which is designed to promote higher-level critical thinking skills while mastering a curriculum that meets worldwide standards and criteria. Participation in the IB program is on a self-selecting basis. American universities are discovering that students who participate in IB classes are best equipped for university success.

All of Fairview's curriculum is designed to challenge the potential of each student. Fairview has a broad range of learning opportunities that foster personal growth, maturity, and independent thought. Its highly qualified staff is committed to providing a learning environment that is safe, caring, and supportive. It has been evident that students who attend Fairview experience a high school career that truly prepares them to be highly successful in a globally competitive society.

Other programmatic offerings at Fairview include:

- Advanced Placement curriculum
- Post-Graduate Planning Center
- Student government and leadership
- Athletics/Activities
- Teen Parent Program
- Student Achievement Center
- At-Risk intervention program
- Talented and Gifted
- Fine arts
- Link Crew

330 FAIRVIEW HIGH SCHOOL		Budget	
		non-SRA	SRA
Utilities:		\$267,108	\$0
Regular Education:	80.050	\$5,540,752	\$155,943
Special Education:	1.800	\$300,738	\$2,573
Vocational Education:	0.600	\$25,521	\$0
English as a Second Language:	1.000	\$62,780	\$0
Extra Curricular Education:		\$113,754	\$0
Talented & Gifted:	0.200	\$16,428	\$537
Library Services:	2.000	\$102,929	\$0
School Administration:	12.750	\$764,042	\$13,551
Maintenance:	8.375	\$317,021	\$14,409
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$2,286
Student Support Services:	5.200	\$373,349	\$4,730
<b>TOTALS:</b>	<b>111.975</b>	<b>\$7,884,422</b>	<b>\$194,029</b>



### SAT Test Scores:

SAT	Year	Verbal	Math
Fairview	2003	581	600
Fairview	2004	591	605
Fairview	2005	590	595
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Fairview	2003	22.7	23.7	24.0	23.3	23.5
Fairview	2004	23.2	23.2	24.7	23.0	23.7
Fairview	2005	24.2	24.4	25.6	24.2	24.6
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

## Monarch High

329 Campus Dr., Louisville, CO 80027

303-665-5888, Fax: 303-245-5650

Principal: William Johnson

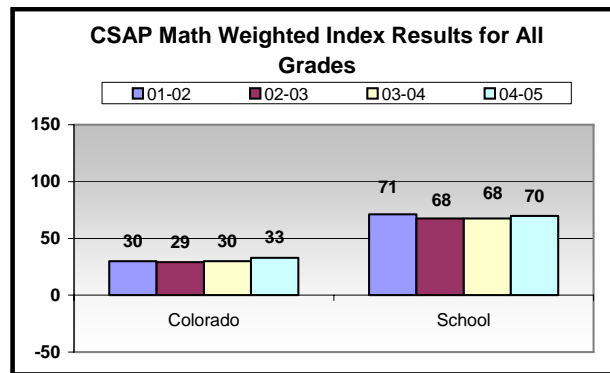
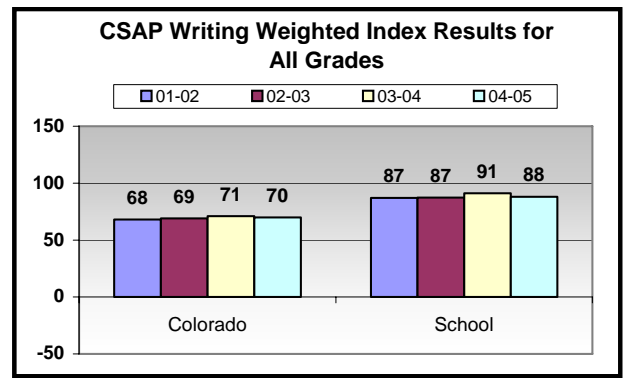
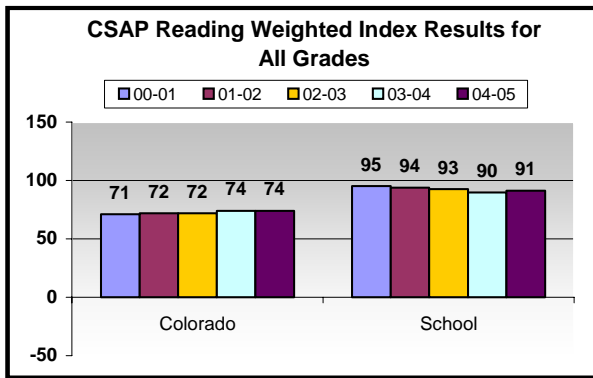
<http://davinci.moh.bvsd.k12.co.us/mhs/>

Projected Enrollment: 1690



Monarch High School features a closed campus environment, a modified block schedule, and late start on Wednesdays for faculty professional development and student tutor time. Freshmen and sophomore students must take seven classes or six classes and a study hall. They are not permitted to leave the campus during the school day. Juniors must take a minimum of six classes and seniors must take a minimum of five classes. Juniors and seniors may apply for an off-campus pass that, if earned, would allow them to leave campus during the school day when they are not in scheduled classes. In addition to the closed campus environment, Monarch High School has extensive computer technology available to all faculty and students. All computers are connected to the instructional network and the Internet. Teachers utilize technology to enhance instruction and students have opportunities to explore how technology can be integrated into the learning process. The school features a daVinci Lab that allows students to explore pre-engineering, pre-design, and applied technology. Students may access Advanced Placement Courses within Monarch High School and technology classes at a district level to enhance their academic transcripts. A tutor center, staffed by licensed teachers, individual scheduled tutor-time access with every teacher in the building, a Links Program, and Connections program are all available at Monarch High School for individual students to access in order to be successful and reach their highest academic goals.

360 MONARCH HIGH SCHOOL		Budget	
	Staff	non-SRA	SRA
Utilities:		\$199,214	\$0
Regular Education:	69.959	\$4,704,712	\$147,397
Special Education:	8.510	\$752,489	\$1,687
Vocational Education:	0.400	\$28,453	\$6,657
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$109,440	\$0
Talented & Gifted:	0.200	\$12,841	\$606
Library Services:	2.000	\$106,165	\$2,694
School Administration:	11.000	\$716,133	\$8,293
Maintenance:	7.625	\$300,552	\$10,209
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$1,660
Student Support Services:	3.620	\$301,416	\$1,348
<b>TOTALS:</b>	<b>103.314</b>	<b>\$7,231,415</b>	<b>\$180,551</b>



### SAT Test Scores:

SAT	Year	Verbal	Math
Monarch	2003	541	548
Monarch	2004	566	577
Monarch	2005	558	574
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Monarch	2003	21.3	22.4	22.5	21.7	22.1
Monarch	2004	21.1	22.1	22.3	21.6	21.9
Monarch	2005	21.5	22.2	22.2	21.9	22.2
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

## New Vista High

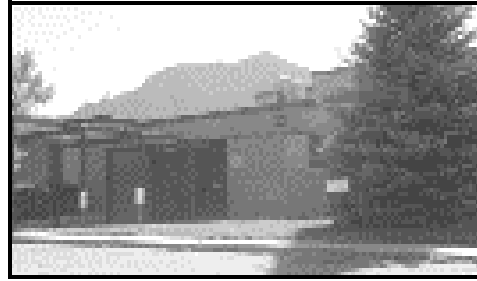
805 Gillaspie Dr., Boulder, CO 80303

303-447-5401, Fax: 303-499-8331

Principal: Rona Wilensky

[www.bvsvd.org/schools/nvhs/](http://www.bvsvd.org/schools/nvhs/)

Projected Enrollment: 339



In order to actively engage every student in learning, our program includes:

- personal relationships, built on mutual respect, with all adults in the school;
- an advisor who supports each student from enrollment through graduation;
- choices that allow students to shape the educational program to meet their needs;
- active learning in all class-rooms and varied and engaging course offerings;
- credit earning opportunities in the community;
- a school climate that values individuals, community, and learning

Programmatic elements of New Vista High School:

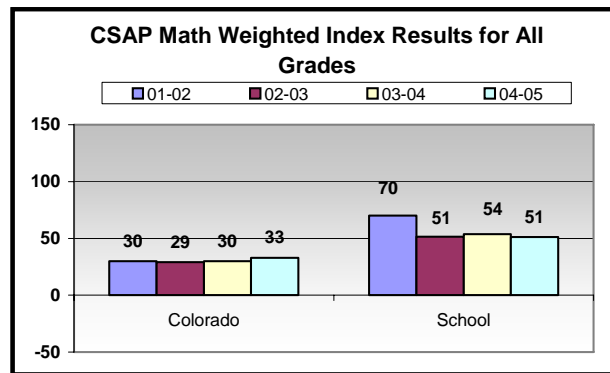
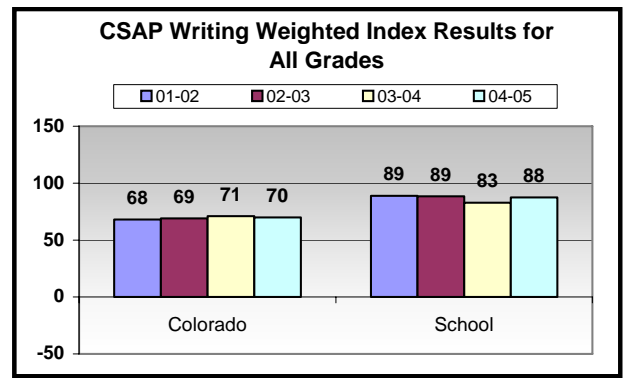
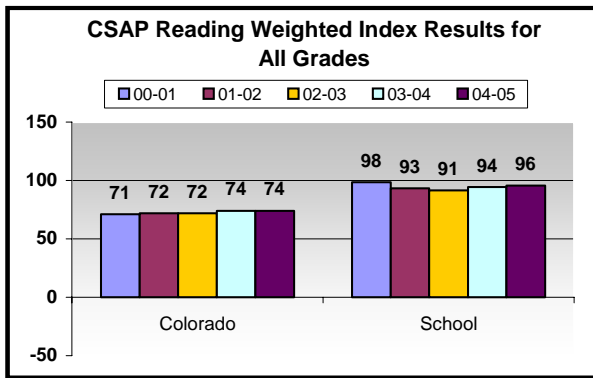
- enrollment by choice and lottery;
- small school size and class size (15-25);
- a culture of revision and practice;
- quarter calendar and block classes;
- weekly time for learning in the community;
- course offerings that respond to student and teacher interests;
- contracts for mentored learning outside of the regular school day and year;
- off-campus learning in technical or post-secondary programs;
- advisory groups;
- heterogeneous and multi-age class groupings;
- a full inclusion approach to special education;

New Vista's unique graduation requirements expect that each student will:

- fulfill Common Learning Requirements specifying grades of A or B in a range of disciplines;
- write a graduation proposal, convene a graduation committee and complete a Culminating Project.

350 NEW VISTA HIGH SCHOOL		Budget	
		non-SRA	SRA
Utilities:		\$0	\$0
Regular Education:	15.590	\$1,002,390	\$50,754
Special Education:	1.200	\$72,372	\$314
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$105
Extra Curricular Education:		\$57,678	\$0
Talented & Gifted:	0.200	\$12,427	\$0
Library Services:	1.375	\$83,755	\$0
School Administration:	4.450	\$315,620	\$1,980
Maintenance:	2.500	\$91,674	\$2,718
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$761
Student Support Services:	1.000	\$95,499	\$591
<b>TOTALS:</b>	<b>26.315</b>	<b>\$1,731,415</b>	<b>\$57,223</b>





### SAT Test Scores:

SAT	Year	Verbal	Math
New Vista	2003	553	511
New Vista	2004	580	536
New Vista	2005	591	542
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
New Vista	2003	21.1	18.4	22.4	20.2	20.7
New Vista	2004	20.8	19.7	23.1	20.3	21.1
New Vista	2005	19.9	17.0	20.4	18.8	18.8
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

## Arapahoe Ridge High

6600 E. Arapahoe Ave., Boulder, CO 80303

303-447-5284, Fax: 303-447-5258

Principal: Dave Krassowski

[www.bvds.org/schools/arapahoe/](http://www.bvds.org/schools/arapahoe/)

Projected Enrollment: 277



Arapahoe Ridge High School is unique in many ways. It is a highly personalized, career-focused high school that is designed to meet the needs of all students, but places a special emphasis on students who require a student-friendly environment and an instructional approach based on learning styles in order to succeed. Therefore, as an alternative to the large comprehensive high school ARHS uses the following instructional strategies: Experiential Learning, Contracted Learning, GED Prep, ESL, Applied Technology, Work Experience and Technical Certification. Through these options, ARHS has created an effective variety of pathways through which students may attain their educational goal(s).

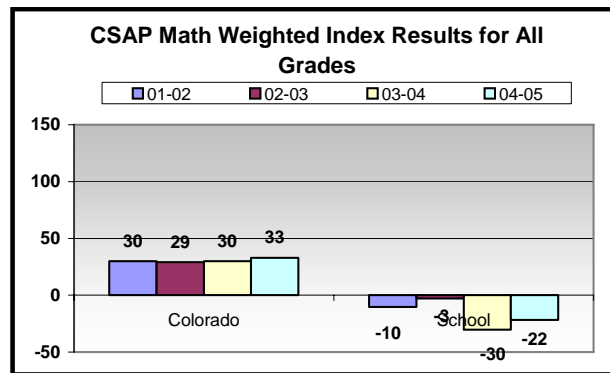
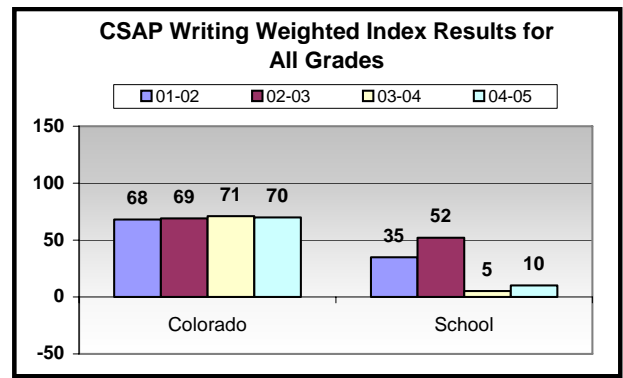
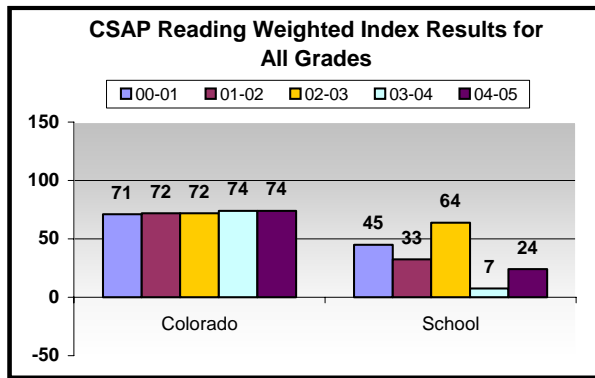
All students who graduate from ARHS receive a technical certificate in a career area in addition to their high school program, thereby better preparing them for success as a New Century Graduate.

ARHS is fully accredited by the Colorado Department of Education.

**Mission:** Arapahoe Ridge High School provides alternative pathways to meet the individual educational needs of our students through integrated academic, technical, and language acquisition programs in a diverse, safe and supportive environment.

**Vision:** At Arapahoe Ridge High School students create pathways needed for success as responsible contributing members of society (global).

440 ARAPAHOE RIDGE HIGH SCH		Budget	
Staff		non-SRA	SRA
Utilities:		\$0	\$0
Regular Education:	11.800	\$752,915	\$34,556
Special Education:	3.000	\$178,323	\$495
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	3.700	\$276,605	\$100
Extra Curricular Education:		\$40,581	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.875	\$42,861	\$0
School Administration:	4.917	\$330,784	\$1,646
Maintenance:	0.000	\$0	\$2,977
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$797
Student Support Services:	1.000	\$79,996	\$484
<b>TOTALS:</b>	<b>25.292</b>	<b>\$1,702,065</b>	<b>\$41,055</b>



### SAT Test Scores:

SAT	Year	Verbal	Math
Arapahoe. Ridge	2002	Not enough students taking the test to report scores	
Arapahoe Ridge	2004	Not enough students taking the test to report scores	
Arapahoe Ridge	2005	Not enough students taking the test to report scores	
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Arapahoe Ridge	2003	14.1	14.6	14.9	15.6	14.9
Arapahoe Ridge	2004	9.9	10.7	11.0	10.9	10.7
Arapahoe Ridge	2005	10.6	11.5	11.8	11.3	11.4
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

## Boulder TEC

6600 E. Arapahoe Ave., Boulder, CO 80303  
 303-447-5220, Fax: 303-447-5258  
 Principal: Mike Rask  
<http://www.bvbsd.org/schools/bouldertec/home>



Boulder Technical Education Center (TEC) programs are available to all BVSD high school students as elective credits in career and technical educational areas. In small classes, students follow a sequence of courses that provide hands-on technical skills and academic knowledge needed to prepare for an immediate career and/or further education. TEC is a state certified Designated Area Vocational School and offers state-approved vocational secondary programs in:

- Automotive Technology
- Banking/Service Accounting
- Community Based Career Experience
- Collision Repair Technology
- Construction Trades
- Cosmetology
- Engineering Graphics Technology
- Esthetician Program
- Graphic Communications Program
- Health Care Careers: Nursing Assistant, Pet Grooming, Veterinary Aide
- IT Academy: CISCO Certification, CIS, and Microsoft Certification
- Manicuring Nail Technology
- Multimedia Technology

Certifications in TEC programs may be earned after course completions ranging from one semester to two years. TEC students with transcribed certifications are eligible to apply for articulation credit at Front Range Community College.

Interested students should discuss TEC with parents and home school counselor, complete a TEC enrollment form, meet with the TEC counselor, and shadow programs of interest. Students must be 16 years old and junior status is preferred. Students enroll in either a morning or afternoon 160 minute block at TEC, while concurrently enrolled in a home high school.

490 TECHNICAL EDUCATION CNTR	Staff	Budget	
		non-SRA	SRA
Utilities:		\$174,971	\$0
Regular Education:	0.000	\$34	\$0
Special Education:	6.000	\$447,724	\$0
Vocational Education:	25.700	\$1,700,496	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$92,186	\$0
Talented & Gifted:	0.000	\$0	\$0
Library Services:	0.000	\$0	\$0
School Administration:	0.000	\$0	\$0
Maintenance:	5.000	\$214,510	\$0
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$0
Student Support Services:	0.000	\$0	\$0
<b>TOTALS:</b>	<b>36.700</b>	<b>\$2,629,921</b>	<b>\$0</b>



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## Aspen Creek K-8

5500 Aspen Creek Dr., Broomfield, CO 80020

720-887-4537, Fax: 720-556-0125

Principal: Scott Winston

[www.bvdsd.org/index\\_elementary.asp](http://www.bvdsd.org/index_elementary.asp)

Projected Enrollment: 889



Our instructional program mirrors BVSD curriculum with a special emphasis on academic excellence, critical thinking and creative problem solving.

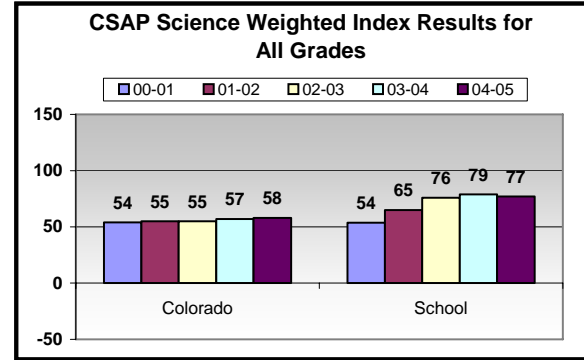
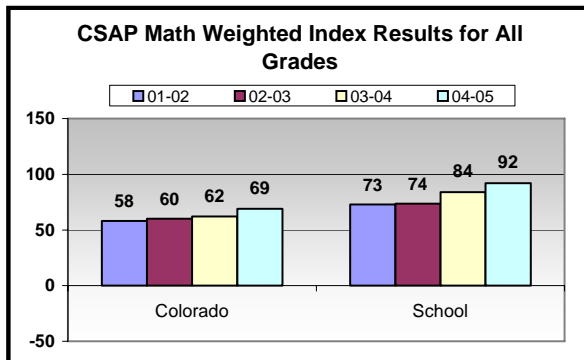
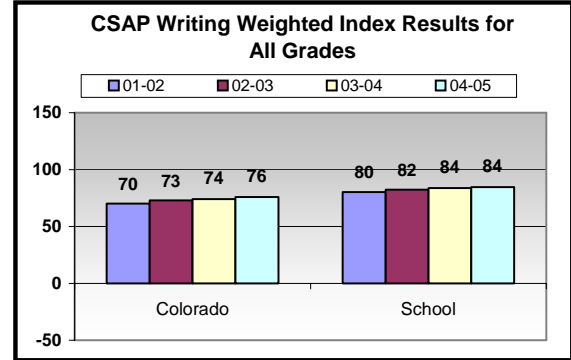
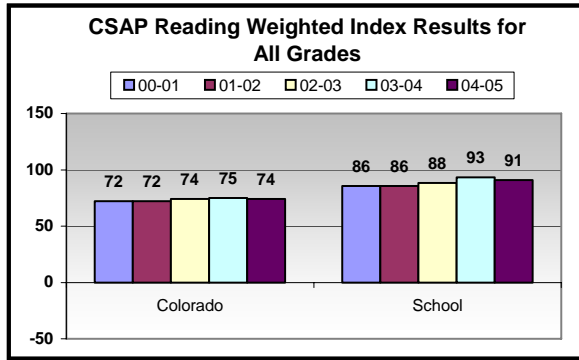
In the K-8 we will:

- Build long-term relationships with families.
- Work with students longitudinally over nine grade levels.
- Support young adolescence in a true middle school with teaming, advisory, and exploratory programming.
- Provide convenience for families.
- Help young adolescents build confidence as mentors, tutors, and leaders.
- Create ease of transition to middle school.

### Programmatic Offerings

- |                                  |                                 |
|----------------------------------|---------------------------------|
| • Literacy (reading and writing) | • Social studies                |
| • Middle level socials           | • Math                          |
| • Middle level advisory          | • Science                       |
| • Middle level exploratory       | • Physical education            |
| • Middle level teaming           | • Athletics                     |
| • Technology                     | • Music                         |
| • Art                            | • Clubs                         |
| • Special education              | • Talented and Gifted education |

505 ASPEN CREEK K-8	Staff	Budget	
		non-SRA	SRA
Utilities:		\$120,216	\$0
Regular Education:	41.998	\$2,671,008	\$71,687
Special Education:	4.400	\$406,571	\$665
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$32,430	\$0
Talented & Gifted:	0.000	\$0	\$3,318
Library Services:	1.000	\$85,005	\$3,293
School Administration:	7.125	\$447,601	\$828
Maintenance:	3.875	\$147,728	\$10,097
Health Room:		\$12,035	\$0
Curriculum/Staff Development:		\$0	\$576
Student Support Services:	1.333	\$111,750	\$477
<b>TOTALS:</b>	<b>59.731</b>	<b>\$4,034,344</b>	<b>\$90,941</b>



## Eldorado K-8

3351 S. Indiana St., Superior, CO 80027

720- 304-6524, Fax: 720-304-6686

Principal: Andre Lanier

[www.bvdsd.org/schools/eldorado/index.html](http://www.bvdsd.org/schools/eldorado/index.html)

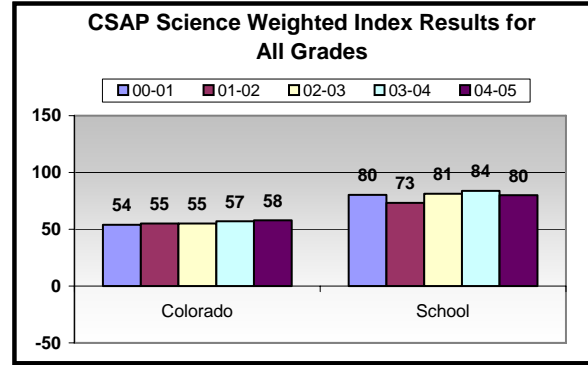
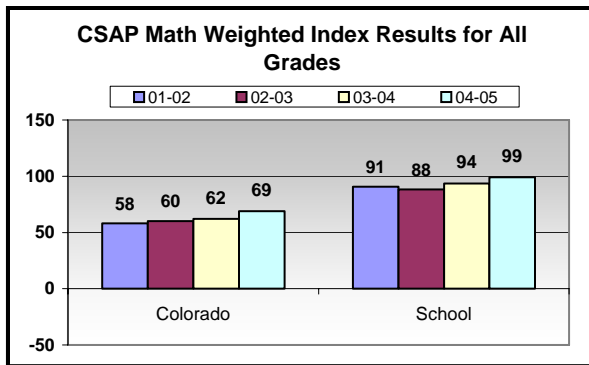
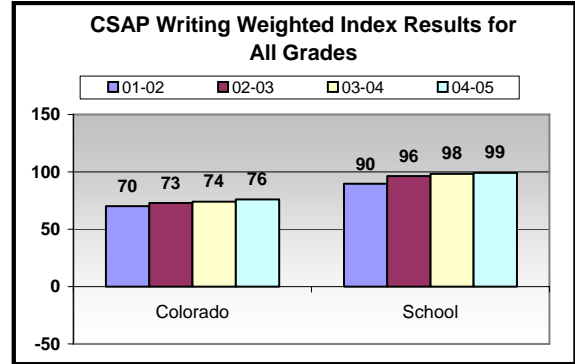
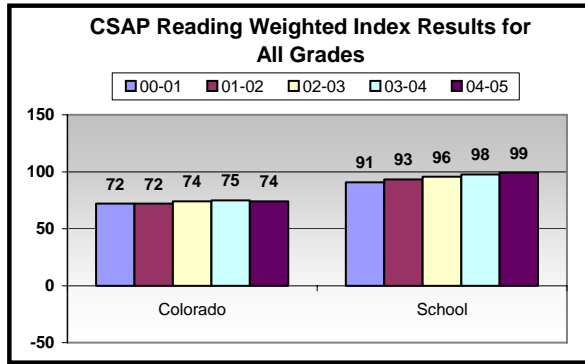
Projected Enrollment: 942



Eldorado K-8 is one of three public K-8 schools in Boulder Valley School District. With over 900 students in grades Kindergarten through 8th grade, visitors have dubbed us, "The large school with the small school feel." Our learning community is committed to creating strong relationships between students, their families and staff across our school while providing exceptional learning experiences and high academic standards for all students through the Boulder Valley curriculum. Our commitment to working with our families as partners is strengthened in that we work with some of them for as long as nine years! Along with our traditional programming, we offer English as a Second Language (ESL), TAG (Talented and Gifted) services and an inclusive Special Education setting for our neighborhood students. Accelerated classes are available for qualified 6-8 grade students in math, language arts and 6th grade reading. Foreign language offerings in Spanish, French and German are available for middle level students. Students in highly advanced classes in math and foreign language may attend classes at Eldorado or Monarch High School. In addition to presenting a strong academic program for our students, we also realize the importance of providing opportunities that address the many different learning styles that our students possess. Our physical education, music and art programs are of the highest quality and are viewed as excellent experiences for Eldorado students. Additionally, we offer a wide variety of electives at grades 6-8 and many exciting before- and after-school activities, intramurals and organizations at all grade levels to meet the diverse needs of our population. There's something for every-one, Kindergarten through 8th grade, at Eldorado!

506 ELDORADO K-8		Budget	
		non-SRA	SRA
Utilities:		\$123,922	\$0
Regular Education:	47.175	\$2,933,259	\$66,757
Special Education:	3.800	\$314,472	\$1,318
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	1.500	\$96,672	\$0
Extra Curricular Education:		\$33,117	\$0
Talented & Gifted:	0.000	\$0	\$3,856
Library Services:	1.000	\$64,207	\$8,767
School Administration:	7.250	\$460,111	\$3,588
Maintenance:	4.125	\$145,783	\$7,137
Health Room:		\$12,035	\$0
Curriculum/Staff Development:		\$0	\$2,799
Student Support Services:	1.545	\$116,419	\$692
<b>TOTALS:</b>	<b>66.395</b>	<b>\$4,299,997</b>	<b>\$94,914</b>





## Monarch K-8

263 Campus Dr., Louisville, CO 80027

303-665-6424, Fax: 303-245-5611

Principal: Richard Glaab

[www.bvdsd.org/schools/monarchk8/](http://www.bvdsd.org/schools/monarchk8/)

Projected Enrollment: 668



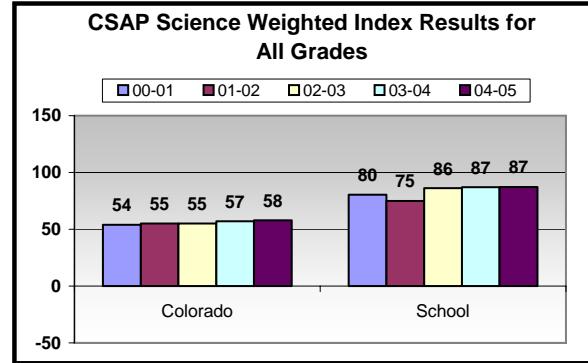
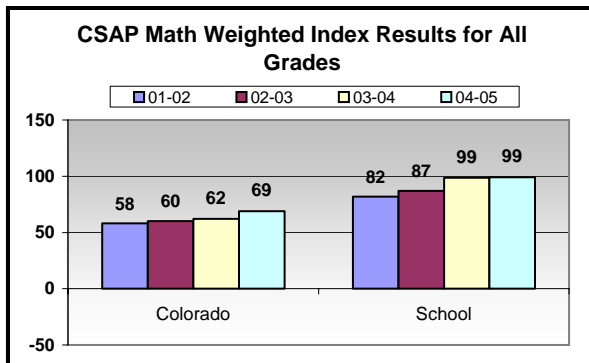
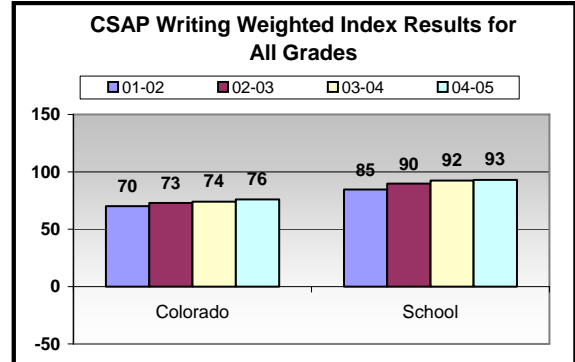
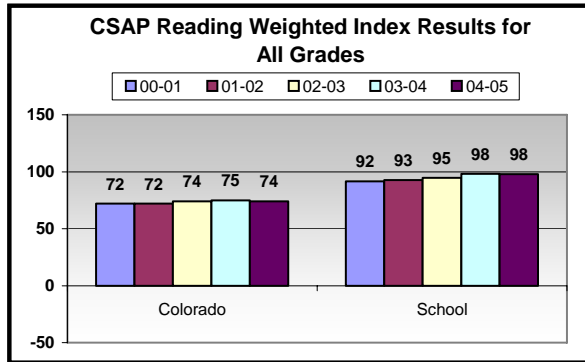
Students at Monarch K-8 understand that safety and community are paramount. Unique to Monarch K-8 is the constant and consistent administrative presence that not only provides students a sense of safety, but also a sense that their community is intact. A cornerstone of Monarch's school culture is their advisory program (I CARE). The character traits of Integrity, Courage, Altruism, Respect/ Responsibility, and Excellence follow each student and staff member throughout her or his day.

Monarch's teachers are passionate, creative, and dedicated. They constantly evaluate and reevaluate programs and policies, always striving for excellence. Creative scheduling ensures the most efficient and effective use of school day minutes. Programs are tailored to meet the needs of all students. The K-12 campus allows for academic acceleration when appropriate as well as a myriad of cross-graded activities.

Students at Monarch K-8 understand that they are equal partners in their education. With the help of their teachers, they learn how to speak out and stand up for what's right. At Monarch K-8, students are empowered to become leaders. Parents and prospective students are welcome to walk through Monarch's halls and visit their classrooms.

Monarch K-8 and Monarch High School weave together the common threads of discipline, academics, and community; as a result, students transition from level to level with ease and grace, feeling a continued sense of safety and belonging to a K-12 community.

502 MONARCH K-8 SCHOOL		Budget	
		non-SRA	SRA
Utilities:		\$174,951	\$0
Regular Education:	34.090	\$2,258,309	\$51,968
Special Education:	3.000	\$275,276	\$632
Vocational Education:	0.000	\$0	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$30,545	\$0
Talented & Gifted:	0.000	\$0	\$628
Library Services:	1.000	\$67,860	\$5,166
School Administration:	6.785	\$427,880	\$5,616
Maintenance:	3.625	\$145,777	\$4,403
Health Room:		\$10,688	\$0
Curriculum/Staff Development:		\$0	\$1,839
Student Support Services:	1.383	\$106,126	\$349
<b>TOTALS:</b>	<b>49.883</b>	<b>\$3,497,412</b>	<b>\$70,601</b>



## Nederland Middle/Senior

597 Eldora Rd., Nederland, CO 80466

(303) 258-3212, Fax (303) 258-8699

Principal: Rich Salaz

[www.bvsd.org/schools/nederlandhigh/](http://www.bvsd.org/schools/nederlandhigh/)

Projected Enrollment: 394



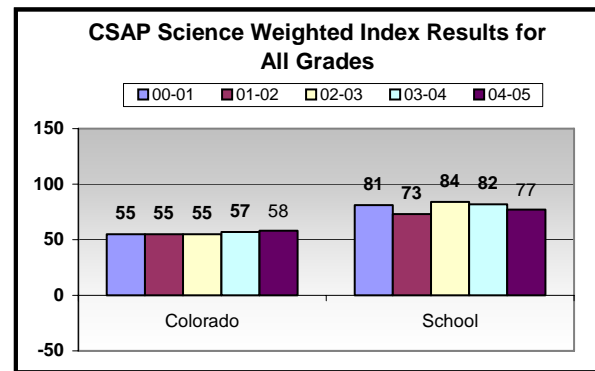
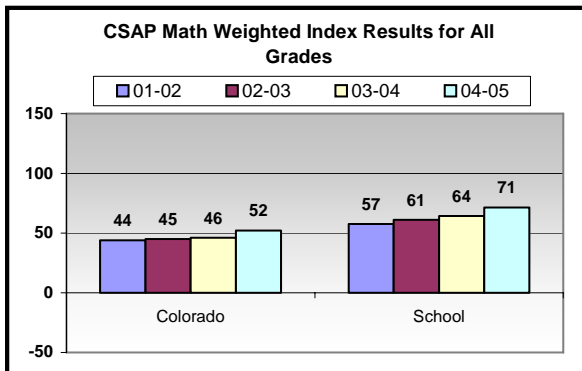
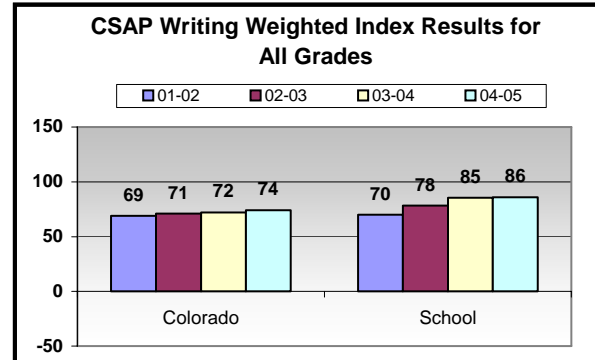
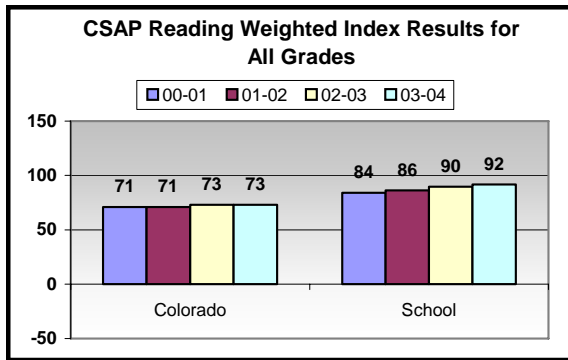
Nederland Middle/Senior High School is a small school in a beautiful mountain setting west of Boulder offering a comprehensive education with personalized instruction in small classes grades 6-12. Nederland Middle/ Senior High School is Boulder Valley School District's only 6-12 school.

Nederland Middle School offers honors classes in math and science. Other middle level classes include Spanish, French, pottery, jewelry, band, orchestra, choir, foods, applied technology and computers. High school Advanced Placement classes are taught in English, math, science, social studies, Spanish, and French. Nederland students also participate in the post-secondary Connections and Nederland Chinook programs.

Nederland Middle/Senior High School also offers school-wide homeroom time, which allows students the opportunity to meet with different groups such as Student Council, Amnesty International, and WEB/LINK. During this time, students may also practice for special Talented and Gifted contests and events, hold class meetings, meet as peer mediators, consult with the Post Graduate Coordinator, and receive special tutoring in the Student Assistance Center staffed by students, community members, CU practicum students and parents.

The staff and administration are committed to building and maintaining a strong, positive alliance between home and school. Parents receive academic progress reports every four and a half weeks, and parent-teacher conferences are held once each quarter. Parent involvement is a key to student success.

503 NEDERLAND MIDDLE/SENIOR		Budget	
	Staff	non-SRA	SRA
Utilities:		\$106,897	\$0
Regular Education:	25.500	\$1,642,914	\$63,242
Special Education:	3.940	\$316,721	\$1,219
Vocational Education:	0.200	\$15,539	\$0
English as a Second Language:	0.000	\$0	\$0
Extra Curricular Education:		\$92,820	\$0
Talented & Gifted:	0.200	\$11,007	\$215
Library Services:	1.375	\$86,692	\$0
School Administration:	5.500	\$355,161	\$1,523
Maintenance:	2.625	\$98,717	\$6,397
Health Room:		\$0	\$0
Curriculum/Staff Development:		\$0	\$1,605
Student Support Services:	1.050	\$77,664	\$375
<b>TOTALS:</b>	<b>40.390</b>	<b>\$2,804,132</b>	<b>\$74,576</b>



### SAT Test Scores:

SAT	Year	Verbal	Math
Nederland	2003	533	546
Nederland	2004	518	521
Nederland	2005	576	583
State	2003	551	553
State	2004	554	553
State	2004	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Nederland	2003	18.4	19.9	19.8	19.9	19.6
Nederland	2004	17.9	19.5	20.1	19.9	19.5
Nederland	2005	19.0	20.7	20.8	20.2	20.3
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0

**Boulder Preparatory High School,**

5075 Chaparral Ct., Boulder, CO 80301

(303) 545-6186, Fax (303) 545-6187

Dean: Bruce Blodgett

[www.boulderprep.org/](http://www.boulderprep.org/)

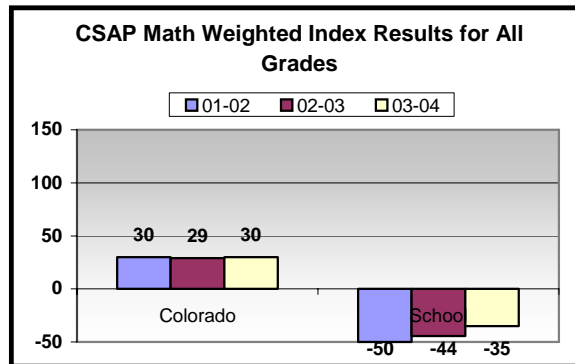
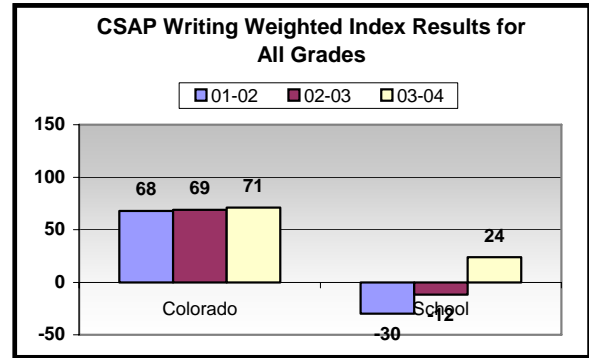
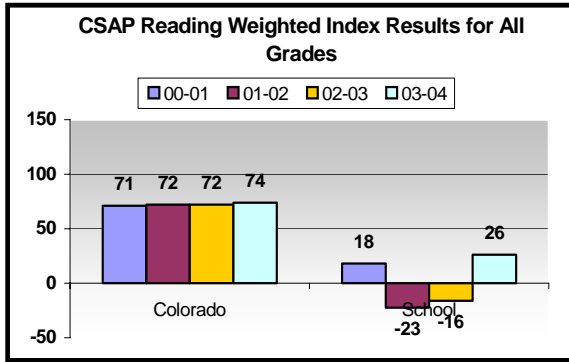
Projected Enrollment: 93



Boulder Preparatory High School is an at-risk charter school with an enrollment of 93 students and 10 full-time faculty members for a student to staff ratio of 7:1. We offer a very diverse and unique curriculum that engages students and encourages participation. Since last year we have grown 35% and in November we moved to a new 6000 square foot facility in North Boulder.

By having such a small population, we have a very close and intimate community. Students receive very individualized attention promoting academic success. Classroom sizes are no larger than 15 students. Our faculty and staff strive to make BPHS both a fun and academic setting so students commit to education. Our school has demonstrated its growth and success over the years as we graduate more students with a 100% college acceptance rate (all graduates have been accepted to college)

The small nature of the school also minimizes behavioral disruptions and maximizes student performance. Our interventionists are continuously working with students to ensure a safe-school environment and over the years we have seen increased productivity and fewer incidents of delinquency. We are proud of our student success and look forward to many more years of helping students prepare for college and future achievements.



### SAT Test Scores:

SAT	Year	Verbal	Math
Boulder Prep	2003	N/A	N/A
Boulder Prep	2004	N/A	N/A
Boulder Prep	2005	N/A	N/A
State	2003	551	553
State	2004	554	553
State	2005	560	560

### ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Boulder Prep	2003	14.1	14.7	15.7	14.6	14.9
Boulder Prep	2004	N/A	N/A	N/A	N/A	N/A
Boulder Prep	2005	N/A	N/A	N/A	N/A	N/A
State	2003	18.1	18.9	19.3	19.2	19.0
State	2004	18.8	17.8	18.8	19.1	18.8
State	2005	18.2	18.6	19.4	19.2	19.0



## Horizons Alternative K-8 Charter

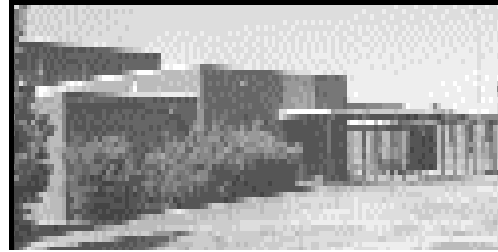
4545 Sioux Dr., Boulder, CO 80303

303- 499-9680, Fax: 303-499-9680

Lead Teacher: Ann Kane

[www.bvbsd.org/schools/horizons/INDEX.HTM](http://www.bvbsd.org/schools/horizons/INDEX.HTM)

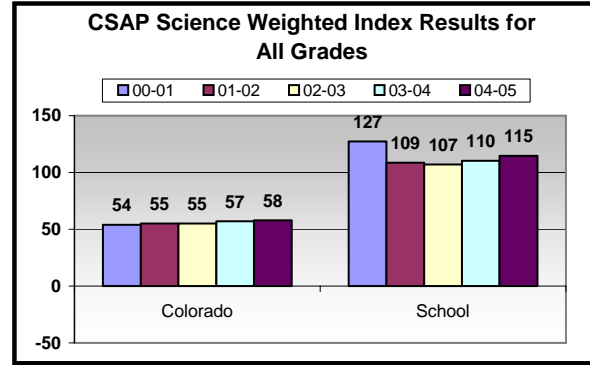
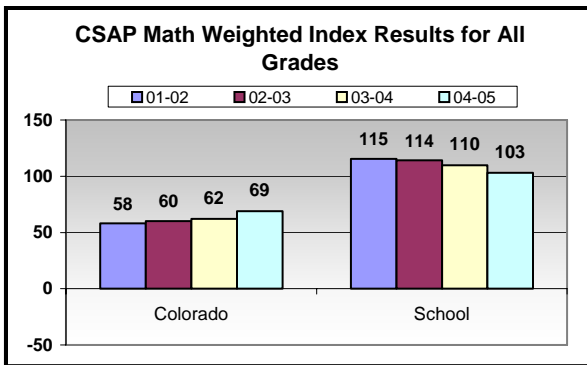
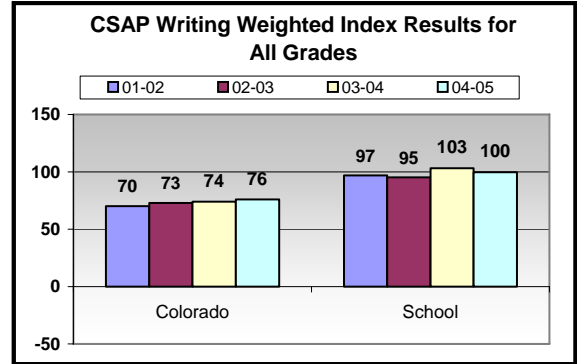
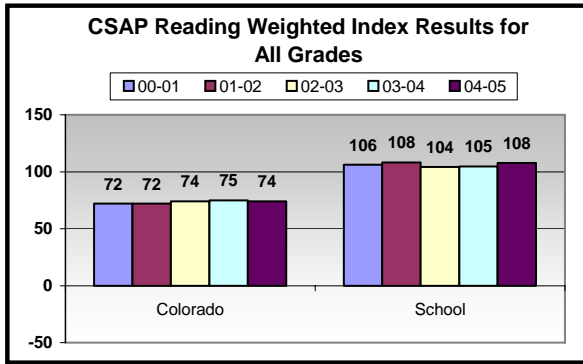
Projected Enrollment: 317



Horizons is a member of William Glasser's Quality School Network and is committed to maintaining high academic and behavioral expectations for all students in a noncoercive, respectful, mutually caring learning environment. Horizons believes:

- Students learn best in a school characterized by a sense of family and teamwork where all children feel accepted and supported. Horizons maintains small class sizes of 16 - 18 students, fully including special education students and addressing the learning needs of the whole child in multi-age settings through challenging, developmentally appropriate curriculum, with teachers working with homeroom students for more than one year.
- Individualizing learning motivates students, supports their progress, and encourages them to take educational risks. Horizons involves students in the development of their personal learning plans which clearly identify academic and behavioral goals and document progress from year to year. Teachers identify and enhance student strengths through active, authentic learning activities that honor students' interests, choices, and goals.
- Students will be prepared to become responsible world citizens by learning to appreciate and to value diversity and by having opportunities to make meaningful contributions to their community. Horizons students are guided to become community contributors and to explore and value the contributions of diverse cultures.





## Peak to Peak K-12 Charter School

800 Merlin Dr., Lafayette, CO 80026

Elementary School (303) 453-4600

Middle School (303) 453-4700

High School (303) 453-4700

Principals: Tony Fontana and Donna Newberg-Long

Projected Enrollment: 1382



Peak to Peak is a K-12 public charter school offering a liberal arts, character-based, college preparatory curriculum. It is designed from the ground up for graduates to meet or exceed the entrance requirements of top colleges and universities. Students at Peak to Peak who demonstrate a mastery of knowledge and skills are challenged through appropriate placement in each subject area.

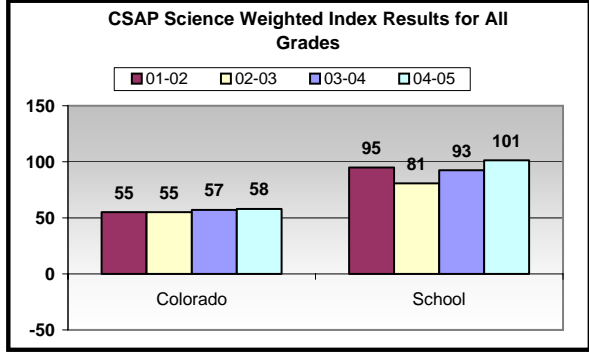
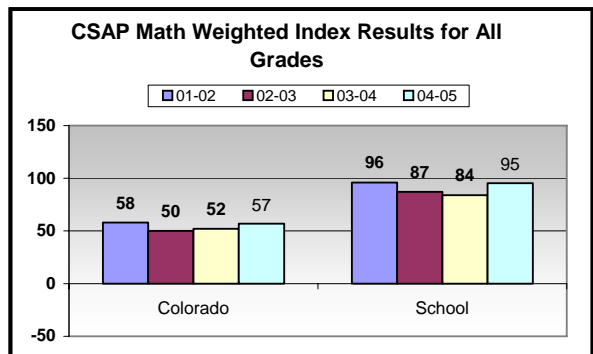
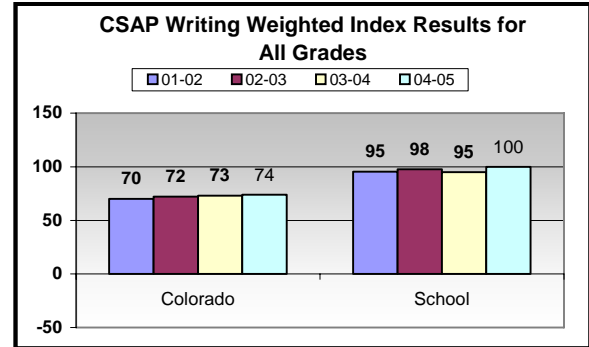
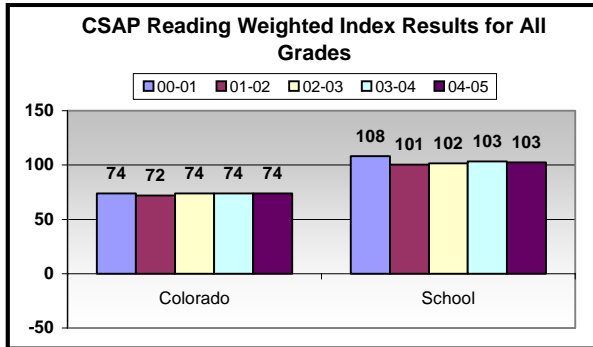
The school is small enough to ensure that each student is known and valued but large enough to provide a variety of academic, athletic, and extracurricular activities.

Peak to Peak's elementary program uses the nationally recognized Core Knowledge program. Students entering middle school enroll in courses specifically designed to prepare students to take and succeed in Peak to Peak's advanced courses.

Peak to Peak's high school features the "Peak Scholar Award." Designed to challenge students who desire a well-rounded high school experience, the Peak Scholar Diploma indicates to highly selective colleges the Peak Scholar's commitment to excellence.

The Peak Scholar Diploma demonstrates achievement in the following areas:

- AP courses and exams
- The CU Succeed Gold Program with university courses taught during the school day by CU adjunct professors who are on-staff at Peak to Peak
- Honor Roll distinction
- A commitment to our community through community service
- Leadership or extracurricular activities



**Summit Middle School**

4655 Hanover Ave. , Boulder, CO 80503

303-499-9511; Fax: 303-499-0215

Principal: David B. Finell

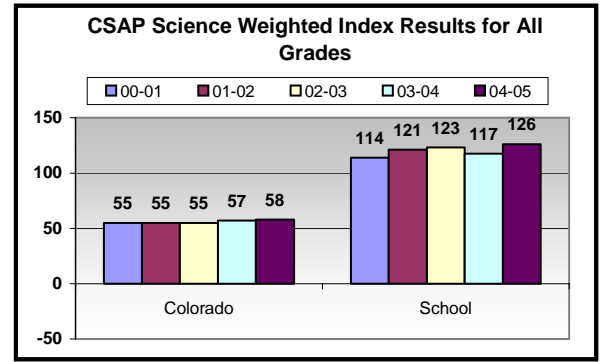
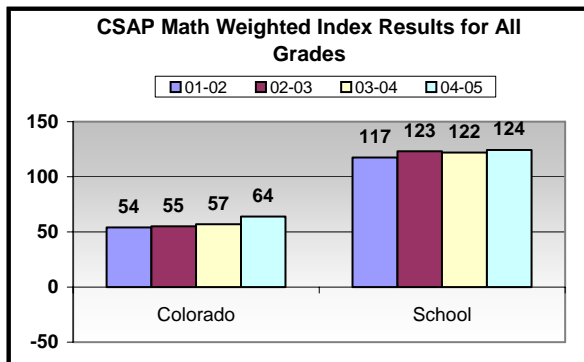
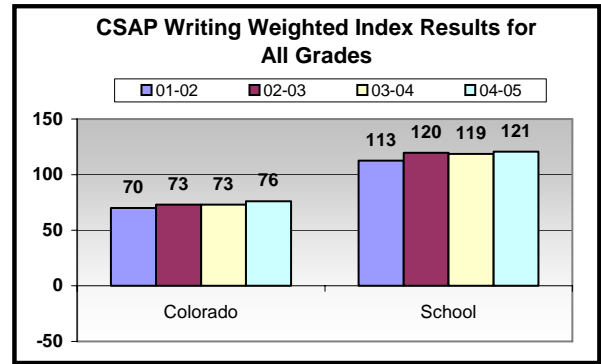
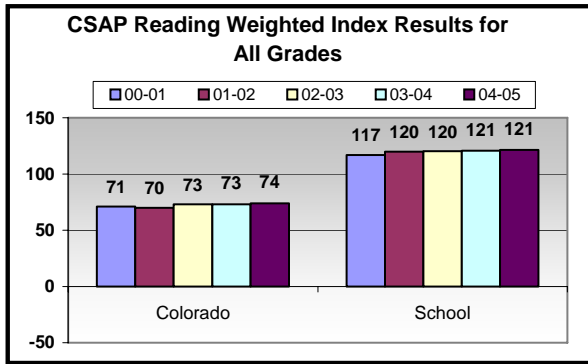
[www.summitmiddleschool.org](http://www.summitmiddleschool.org)

Projected Enrollment: 300



Summit Middle School, established in 1996, is a tuition-free, public charter school in the Boulder Valley School District. A recipient of the John Irwin School of Excellence Award for the past three years, Summit was also one of only 24 middle schools in the United States this year to receive the highest national award in education: the United States Department of Education Blue Ribbon School Award. Summit was founded upon, and its program is based upon, the following goals and objectives:

- To expand educational choices within the Boulder Valley School District by offering middle school students the opportunity to enroll in a rigorous academic program and to challenge each student in each course.
- To provide the option of advanced classes for any student on a self-selecting basis and to group students according to subject mastery rather than grade classification or age.
- To elicit academic achievement commensurate with each student's ability.
- To maintain an unwavering commitment to the mastery of educational fundamentals (content) and the development of critical thinking skills (process).
- To enhance each student's social and emotional development and to foster positive relationships among peers.
- To recognize that Summit's customers are students, parents, and the community and to be responsive and accountable to their concerns.
- To strive to reflect the diverse population of the Boulder Valley School District.
- To meet or exceed district and state curriculum, content, and performance standards.
- To monitor the program and evaluate it regularly.





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## Summer School Fund:

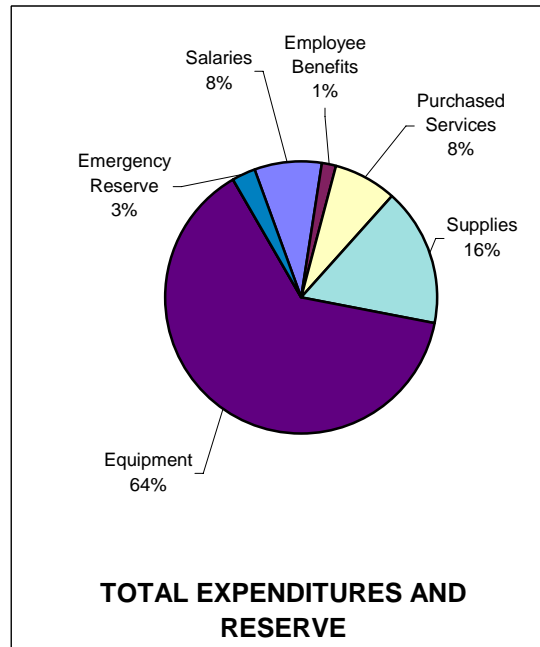
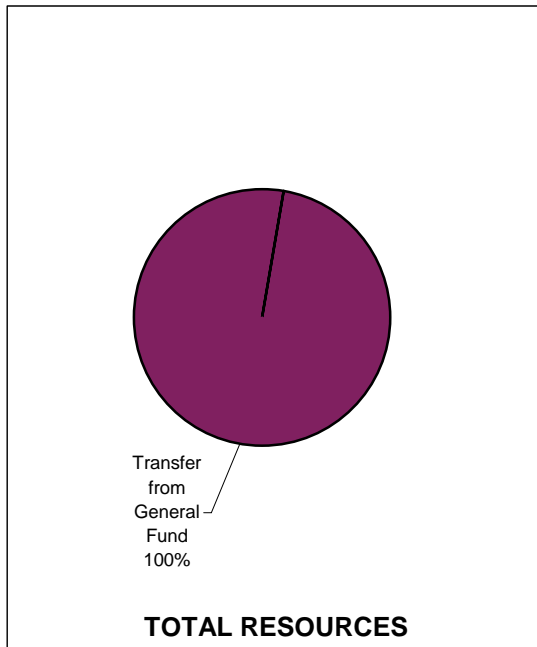
The Summer School Program offers credit learning options to secondary students. Courses offered are the same as those offered during the year. Courses are provided in all disciplines on demand. The Summer School Fund was closed out during the 2004-05 year and the program was transferred to the General Operating Fund.

	2003-04 AUDITED ACTUAL	2004-05 ESTIMATED ACTUAL	2005-06 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 2,952	\$ (9,892)	\$ -
REVENUE:			
Tuition - High School	\$ 114,722	\$ 9,892	\$ -
Tuition - Middle School	5,100	-	-
TOTAL REVENUE	\$ 119,822	\$ 9,892	\$ -
TOTAL RESOURCES	<u>\$ 122,774</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
Salaries	\$ 115,437	\$ -	\$ -
Employee Benefits	14,002	-	-
Purchased Services	1,954	-	-
Supplies	786	-	-
Equipment	-	-	-
Other	487	-	-
TOTAL EXPENDITURES	<u>\$ 132,666</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 132,666</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ (9,892)</u>	<u>\$ -</u>	<u>\$ -</u>



## 2005-06 TECHNOLOGY FUND \$2,500,000

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with \$2.5 million of the funds made available from the passage of the Transportation mill levy. The program will maintain current technologies by establishing a four-year replacement cycle for all computers within the Boulder Valley School District as well as provide training and software as needed.





## Technology Fund:

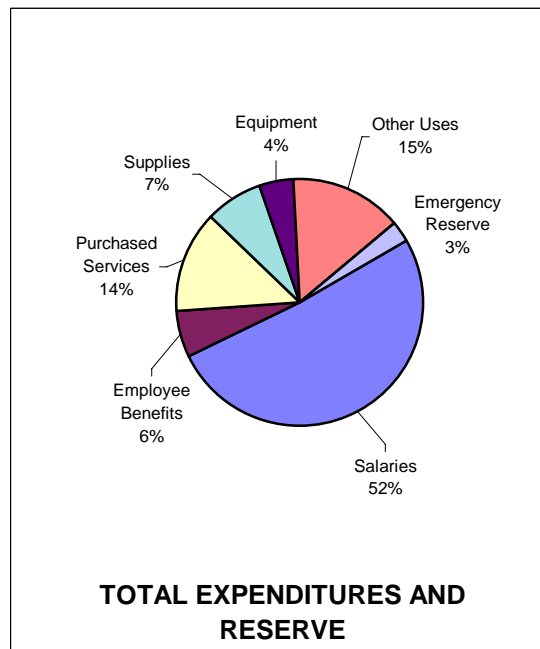
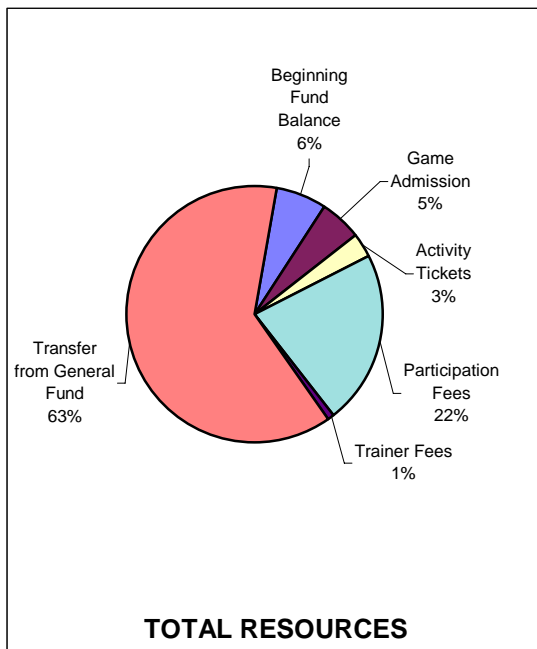
	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUE:			
Transfer from General Fund	-	-	2,500,000
TOTAL REVENUE	\$ -	\$ -	\$ 2,500,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>
EXPENDITURES:			
Salaries	\$ -	\$ -	\$ 203,347
Employee Benefits	-	-	36,653
Purchased Services	-	-	190,000
Supplies	-	-	412,184
Equipment	-	-	1,585,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,427,184</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 72,816
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500,000</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## 2005-06 ATHLETIC FUND

\$2,606,082

The district-wide Athletic Fund provides for interscholastic athletics in grades 8 through 12. The General Operating Fund provides for intramural athletics at all grade levels. The 2005-06 fee amounts at the high school level are \$135, \$110 and \$85 for the first, second, and third sport, with a maximum fee of \$330 per family. Middle level fee amounts are \$50 for a six- or eight-game competitive season, and \$10 for a single-game season. An increase in salaries and benefits reflects the cost of implementing FLSA rules regarding payments to employees, as well as anticipated compensation increases.





## Athletic Fund:

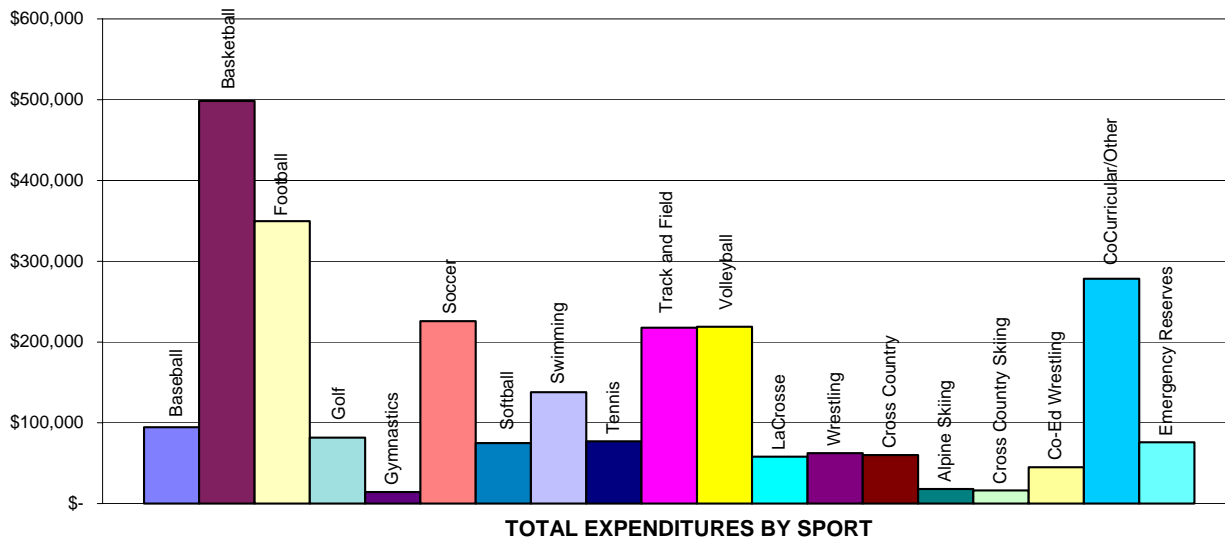
	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING FUND BALANCE	\$ (6,540)	\$ 169,803	\$ 169,324
REVENUE:			
Game Admission	\$ 139,311	\$ 132,736	\$ 135,000
Activity Tickets	57,320	92,702	76,500
Participation Fees	591,058	572,301	575,000
Trainer Fees	-	23,560	24,290
Transfer from General Fund	1,559,697	1,592,451	1,625,968
TOTAL REVENUE	\$ 2,347,386	\$ 2,413,750	\$ 2,436,758
TOTAL RESOURCES	<u>\$ 2,340,846</u>	<u>\$ 2,583,553</u>	<u>\$ 2,606,082</u>
EXPENDITURES:			
Salaries	\$ 1,128,649	\$ 1,267,931	\$ 1,334,033
Employee Benefits	131,412	126,299	157,536
Purchased Services	299,356	325,634	350,409
Supplies	312,497	294,012	191,340
Equipment	17,597	91,591	114,695
Other Uses	281,532	308,762	382,164
TOTAL EXPENDITURES	<u>\$ 2,171,043</u>	<u>\$ 2,414,229</u>	<u>\$ 2,530,177</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 75,905
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,171,043</u>	<u>\$ 2,414,229</u>	<u>\$ 2,606,082</u>
ENDING BALANCE	<u>\$ 169,803</u>	<u>\$ 169,324</u>	<u>\$ -</u>



## 2005-06 ATHLETIC FUND

### \$2,606,082

SPORT	ESTIMATED # PARTICIPANTS			COST/ PARTIC.	AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	251	-	251	\$ 376.47	\$ 94,495	\$ -	\$ 94,495
Basketball	614	502	1,116	446.71	250,394	248,132	498,526
Football	961	-	961	363.70	349,513	-	349,513
Golf	89	92	181	450.55	38,480	43,070	81,550
Gymnastics	-	35	35	409.09	-	14,318	14,318
Soccer	327	502	829	272.50	92,138	133,764	225,902
Softball	-	183	183	409.10	-	74,866	74,866
Swimming	120	294	414	333.46	59,141	78,911	138,052
Tennis	202	244	446	173.09	37,960	39,239	77,199
Track and Field	812	713	1,525	142.82	109,128	108,677	217,805
Volleyball	-	706	706	310.35	-	219,106	219,106
LaCrosse	142	85	227	256.41	39,006	19,200	58,206
Wrestling	155	-	155	403.57	62,554	-	62,554
TOTAL	3,673	3,356	7,029	\$ 300.48	\$ 1,132,809	\$ 979,283	\$ 2,112,092
COED SPORTS							
Cross Country	181	182	363	\$ 165.63	\$ 30,062	\$ 30,061	\$ 60,123
Alpine Skiing	22	23	45	399.58	8,991	8,990	17,981
Cross Country Skiing	10	10	20	821.85	8,219	8,218	16,437
Co-Ed Wrestling	111	111	222	202.97	22,530	22,530	45,060
TOTAL	324	326	650	\$ 214.77	\$ 69,802	\$ 69,799	\$ 139,601
GENERAL							
CoCurricular/Other					\$ 139,242	\$ 139,242	\$ 278,484
Emergency Reserves					37,953	37,952	75,905
TOTAL					\$ 177,195	\$ 177,194	\$ 354,389
TOTALS	3,997	3,682	7,679		\$ 1,379,806	\$ 1,226,276	\$ 2,606,082





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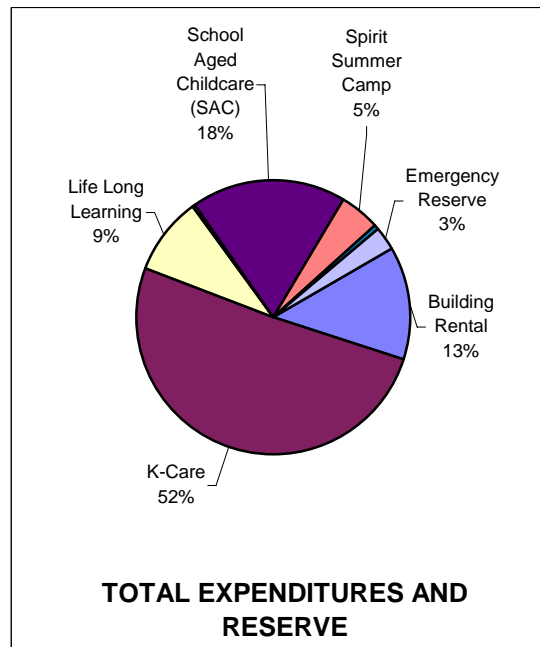
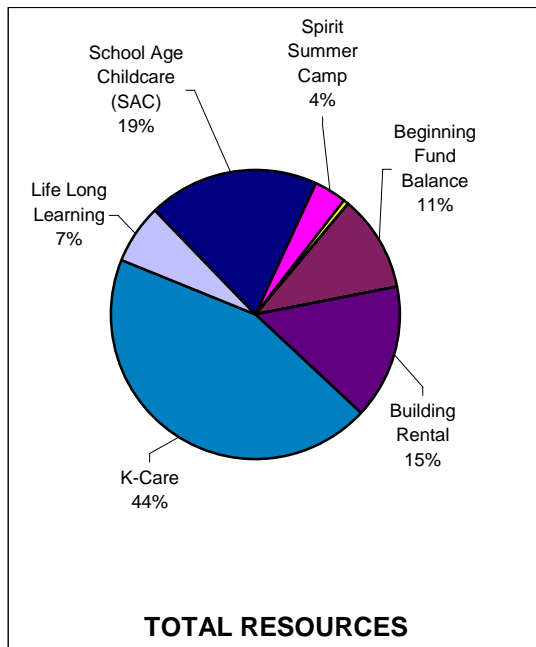


## 2005-06 COMMUNITY SCHOOLS FUND

\$4,608,854

The Community Schools Fund 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. New for the 2005-2006 fiscal year, Community School will pilot a Pre-School After School Care Program at Community Montessori. The fund provides the following programs:

- 1) School Age Programs (School-year and Summer camps)
- 2) Pre-School Care
- 3) K-Care
- 4) Building Rental
- 5) LifeLong Learning
- 6) Community Youth Opportunities Directory





**Community Schools Fund:**

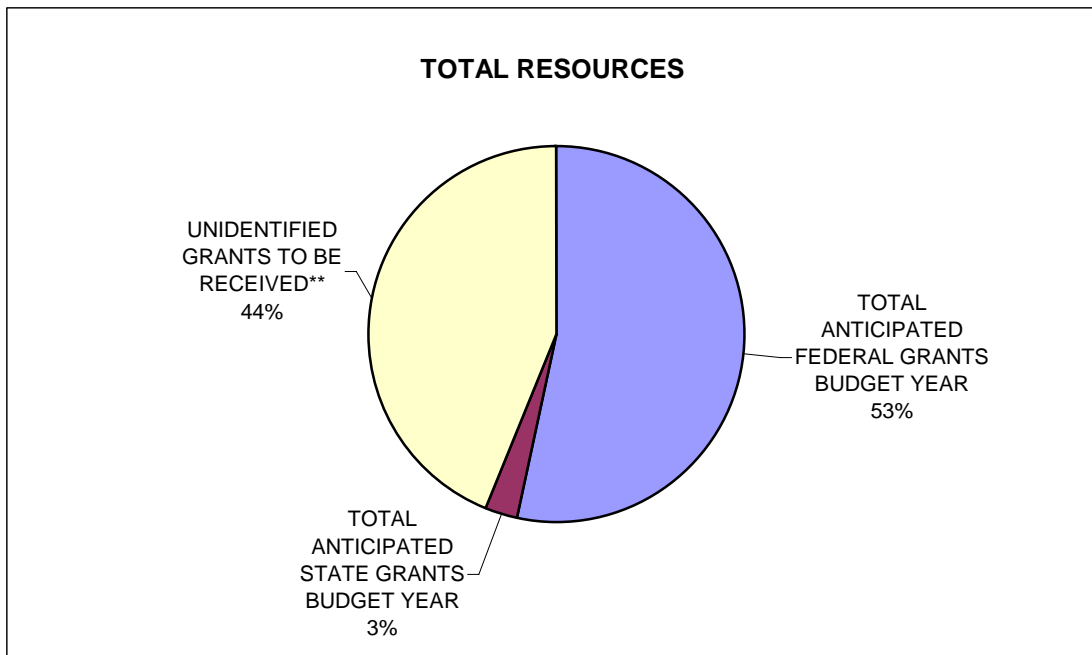
	2003-2004 AUDITED ACTUAL	2004-2005 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 254,552	\$ 428,466	\$ 531,550
REVENUE:			
Building Rental	\$ 773,647	\$ 721,105	\$ 743,758
Tuition			
K-Care	2,105,528	2,100,112	2,182,120
Life Long Learning	299,796	305,367	325,000
School Age Childcare (SAC)	823,038	907,171	948,516
Spirit Summer Camp	234,786	180,383	190,159
Pre-School Care	-	-	14,607
Youth Opportunities Directory	6,250	6,400	6,700
TOTAL REVENUE	\$ 4,243,045	\$ 4,220,538	\$ 4,410,860
TOTAL RESOURCES	<u>\$ 4,497,597</u>	<u>\$ 4,649,004</u>	<u>\$ 4,942,410</u>
EXPENDITURES:			
Building Rental	\$ 545,963	\$ 487,018	\$ 534,798
K-Care	1,902,268	1,916,337	2,016,785
Life Long Learning	282,978	308,835	362,243
Youth Opportunities Directory	9,284	9,289	10,831
School Aged Childcare (SAC)	723,541	644,804	729,734
Spirit Summer Camp	205,097	167,421	188,756
Pre-School Care	-	-	16,177
TOTAL EXPENDITURES	<u>\$ 3,669,131</u>	<u>\$ 3,533,704</u>	<u>\$ 3,859,324</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 115,780
TRANSFER OF YEAR END FUND BALANCE TO GENERAL FUND	\$ 400,000	\$ 583,750	\$ 633,750
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 4,069,131</u>	<u>\$ 4,117,454</u>	<u>\$ 4,608,854</u>
ENDING BALANCE	<u>\$ 428,466</u>	<u>\$ 531,550</u>	<u>\$ 333,556</u>



2005-06 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:

		FUNDING	2003-04	2004-05	2005-06	
GRANT NAME		PERIOD	AUDITED BUDGET	UNAUDITED BUDGET	REVISED BUDGET*	
CFDA #						
84.002A	Adult Education Family Literacy	July - June	\$ 91,350	\$ 114,192	\$ 111,350	
84.010	Title I, Part A, NCLB	July - June	2,076,673	2,297,376	2,044,216	
84.027	Special Education: IDEA Part B	July - June	4,365,721	4,365,721	4,773,976	
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	-	-	37,398	
84.048A	Vocational Education - Carl Perkins Secondary	July - June	142,148	136,666	125,258	
84.060A	Title VII, Part A: Indian Education	July - June	23,265	22,409	21,542	
84.126	School to Work Alliance Program (SWAP)	July - June	307,330	324,627	319,125	
84.173	IDEA: Special Education: Preschool Grants	July - June	185,188	157,561	147,420	
84.184K	GEAR UP	Sept - Aug	49,600	-	-	
84.184	Title IV Community Service Grant	Oct - Sept	89,620	-	-	
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	-	-	475,918	
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	126,242	137,089	99,260	
84.213	Title I, Part B, Even Start	July - June	155,000	158,500	191,000	
84.287	Title V, Part B, 21st Century Learning Centers	July - June	279,572	249,660	211,406	
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	269,239	274,609	241,745	
84.290U	Title VII LEADS	Sept - Aug	217,795	-	-	
84.298	Title V, NCLB, Innovative Programs***	July - June	156,982	218,209	80,769	
84.318	Title II, Part D, NCLB, Technology	July - June	62,803	58,153	37,962	
84.365	Title III, NCLB, ELL	July - June	159,896	246,167	347,477	
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	-	112,793	49,476	
84.367	Title II, Part A, NCLB, Teacher Quality***	July - June	997,001	899,560	853,889	
84.332	Comprehensive School Reform Demonstration	July - June	104,970	104,999	104,998	
84.332A	Comprehensive School Reform	July - Sept	-	-	99,978	
93.758	Refugee School Impact Grant	Aug - Aug	56,049	24,197	-	
93.938	Coordinated School Health	July - June	-	75,000	-	
94.004	Title IV Service Learning	July - June	20,000	20,000	20,000	
TOTAL FEDERAL GRANTS			\$ 9,936,444	\$ 9,997,488	\$ 10,394,163	
Read to Achieve			July - June	761,747	1,167,955	314,906
Expelled and At-Risk add'l - Boulder Prep			July - June	-	47,300	35,475
Expelled and At-Risk - Boulder Prep			July - June	239,541	119,770	-
Expelled and At-Risk - Secondary Ed			July - June	230,456	230,456	172,843
Colorado Youth Services			Dec - June	15,000	-	-
TOTAL STATE GRANTS			\$ 1,246,744	\$ 1,565,481	\$ 523,224	
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			9,936,444	9,997,488	10,394,163	
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			1,246,744	1,565,481	523,224	
UNIDENTIFIED GRANTS TO BE RECEIVED**			7,816,812	7,437,031	8,582,613	
TOTAL BUDGET			\$ 19,000,000	\$ 19,000,000	\$ 19,500,000	

\* Carryover is not included in the Revised Budget

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

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



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### Tuition-Based Preschool Fund:

The Tuition-Based Preschool Fund was established in 1997-98 to include the tuition and expenses related to the Community Montessori Preschool. A tuition-based preschool was established at Pioneer Elementary in the 2004-05 fiscal year. In 2005-06, the fund will contain the Community Montessori and Pioneer preschool programs as well as activities related to the tuition paying Colorado Preschool Program peer students. The revenues and expenditures for CPP peer students have been operating through the Colorado Preschool Program Fund. Revenues and expenditures have been added to the Tuition-Based Preschool Fund to reflect the transfer of the tuition paying peer students from the Colorado Preschool Program Fund.

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 50,926	\$ 35,622	\$ 3,957
Pioneer Preschool	-	-	-
REVENUE/TUITION:			
Community Montessori Preschool	\$ 157,544	\$ 205,288	\$ 415,125
Community Montessori Scholarships	-	(32,059)	(69,660)
CPP	-	18,660	119,160
TOTAL REVENUE	\$ 157,544	\$ 191,889	\$ 464,625
TOTAL RESOURCES	<u>\$ 208,470</u>	<u>\$ 227,511</u>	<u>\$ 468,582</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 172,848	\$ 207,414	\$ 339,245
Pioneer	\$ -	\$ 16,140	\$ -
CPP	\$ -	\$ -	\$ 115,689
TOTAL EXPENDITURES	<u>\$ 172,848</u>	<u>\$ 223,554</u>	<u>\$ 454,934</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 13,648
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 172,848</u>	<u>\$ 223,554</u>	<u>\$ 468,582</u>
ENDING BALANCE			
Community Montessori Preschool	\$ 35,622	\$ 3,957	\$ -
Pioneer Preschool	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

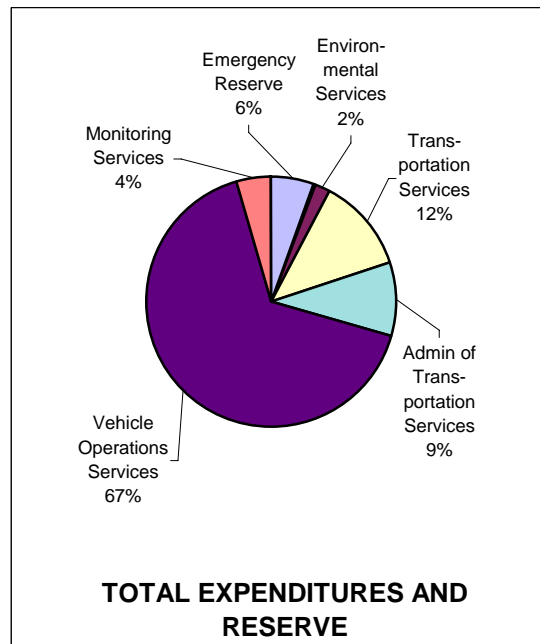
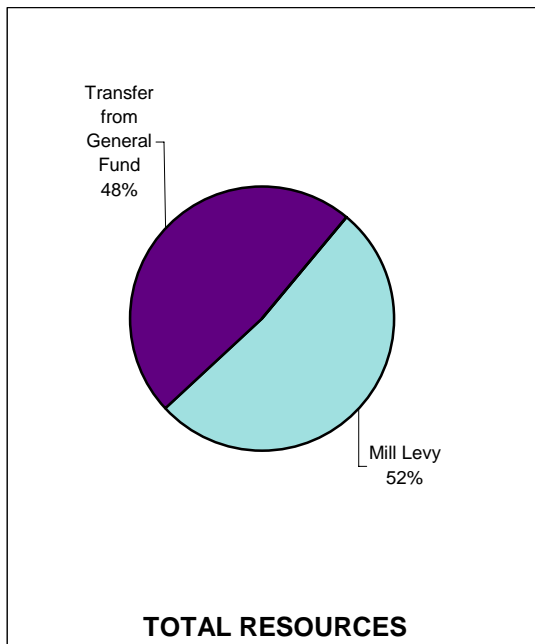


## 2005-06 TRANSPORTATION FUND

\$8,357,426

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 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:**

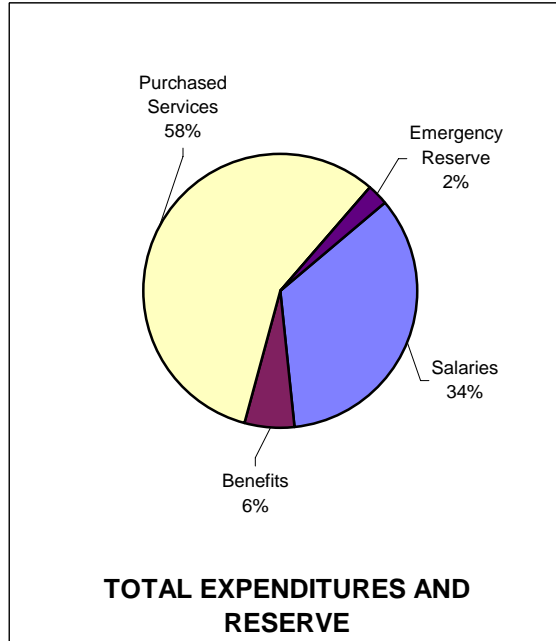
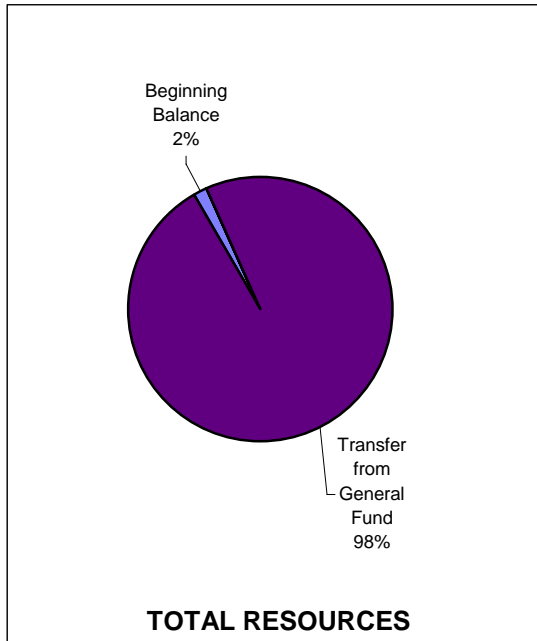
	2003-2004 AUDITED ACTUAL	2004-2005 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUE:			
Mill Levy	\$ -	\$ -	\$ 4,336,170
Transfer from General Fund	-	-	4,021,256
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,357,426</u>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,357,426</u>
EXPENDITURES:			
Maintenance & Operations	\$ -	\$ -	\$ 33,505
Environmental Services	-	-	146,508
Transportation Services	-	-	1,020,060
Admin of Transportation Services	-	-	785,304
Vehicle Operations Services	-	-	5,529,379
Monitoring Services	-	-	369,608
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,884,364</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 473,062
TRANSFER OF YEAR END FUND BALANCE TO GENERAL FUND	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,357,426</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**2005-06 COLORADO PRESCHOOL  
PROGRAM FUND  
\$714,299**

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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. For the 2005-06 school year, the Colorado Legislature reinstated cuts that were made to this program in 2003-04 and provided additional funds. This will result in 64 additional preschool program slots and 36 additional Extended Kindergarten slots for BVSD (50 FTE). The 2005-06 Colorado Preschool Program Fund at BVSD has 175 allocated preschool slots (87.5 FTE) and 66 Extended Kindergarten slots (33 FTE).







## Colorado Preschool Program Fund:

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING BALANCE	\$ 16,262	\$ -	\$ 11,422
REVENUE:			
Tuition	\$ -	\$ -	\$ -
Transfer from General Fund	397,507	405,725	702,877
TOTAL REVENUE	\$ 397,507	\$ 405,725	\$ 702,877
TOTAL RESOURCES	<u>\$ 413,769</u>	<u>\$ 405,725</u>	<u>\$ 714,299</u>
EXPENDITURES:			
Salaries	\$ 154,662	\$ 139,916	\$ 215,163
Benefits	31,309	24,925	36,837
Purchased Services	222,217	219,070	356,492
Supplies	4,523	9,241	90,609
Other	1,058	1,151	-
TOTAL EXPENDITURES	<u>\$ 413,769</u>	<u>\$ 394,303</u>	<u>\$ 699,101</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 15,198
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 413,769</u>	<u>\$ 394,303</u>	<u>\$ 714,299</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 11,422</u>	<u>\$ -</u>

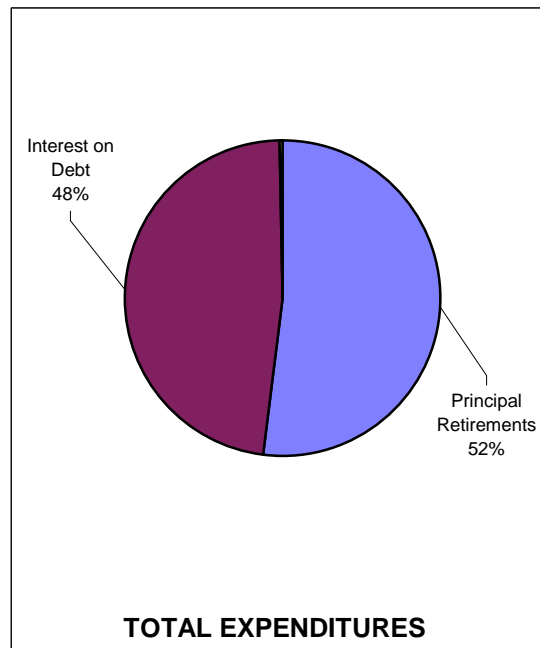
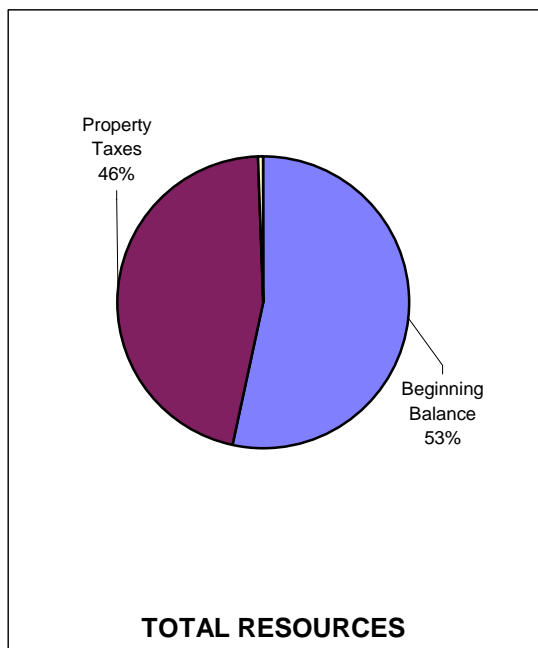


## 2005-06 BOND REDEMPTION FUND

\$13,609,990

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





## Bond Redemption Fund:

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING BALANCE	\$ 15,131,986	\$ 17,075,783	\$ 15,577,401
REVENUE:			
Delinquent Property Taxes	\$ 36,874	\$ 15,340	\$ 20,000
Property Taxes	15,359,838	11,828,098	13,495,376
Interest Income	116,307	240,237	200,000
TOTAL REVENUE	\$ 15,513,019	\$ 12,083,675	\$ 13,715,376
TOTAL RESOURCES	<u>\$ 30,645,005</u>	<u>\$ 29,159,458</u>	<u>\$ 29,292,777</u>
EXPENDITURES:			
Principal Retirements	\$ 6,450,000	\$ 6,755,000	\$ 7,060,000
Interest on Debt	7,118,037	6,825,852	6,529,990
Other - Paying Agent Fees	1,185	1,205	20,000
TOTAL EXPENDITURES	<u>\$ 13,569,222</u>	<u>\$ 13,582,057</u>	<u>\$ 13,609,990</u>
ENDING BALANCE	<u>\$ 17,075,783</u>	<u>\$ 15,577,401</u>	<u>\$ 15,682,787</u>
MILL LEVY	3.877	3.005	3.274
ASSESSED VALUATION:			
FOR THE YEAR 2004 (Certified)	\$ 3,982,709,224		
FOR THE YEAR 2005 (Certified)*		\$ 3,986,744,431	
FOR THE YEAR 2006 (Certified)			\$ 4,154,385,863

\*Includes a change in the Broomfield County Assessed Valuation sent in on December 20, 2004.



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## Building Fund:

The Building Fund included the proceeds from the sale of \$63,655,000 in general obligation bonds on February 18, 1999. Proceeds of the bonds were used to build and equip two new K-8 schools, to improve, expand and equip 18 other school buildings for additional educational space, provide for the repair and replacement of building systems and technology upgrades. All Building Fund projects were completed in fiscal year 2003-04 and the fund has been closed.

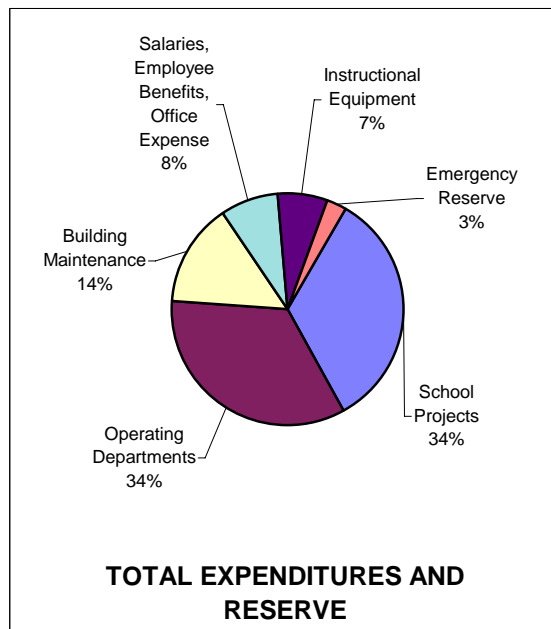
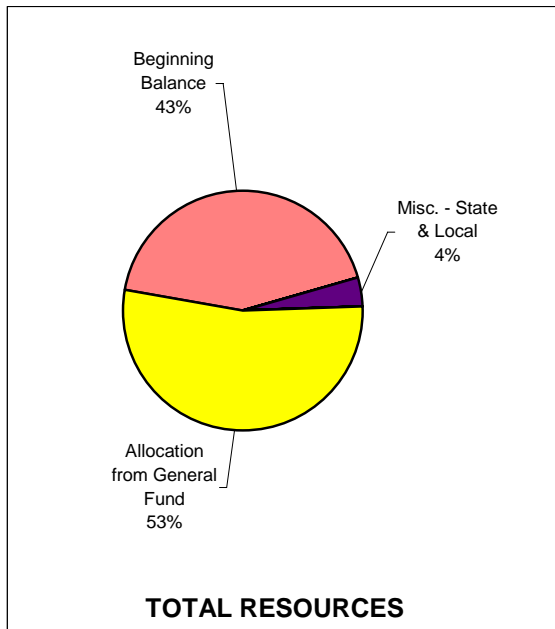
	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING BALANCE	\$ 790,426	\$ -	\$ -
REVENUE:			
Interest Income - 1994 Bonds	\$ 121,350	\$ -	\$ -
Interest Income - 1999 Bonds	(122,741)	-	-
TOTAL REVENUE	\$ (1,391)	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 789,035</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
1994 Building Fund Projects	\$ 24,200	\$ -	\$ -
1999 Building Fund Projects	764,835	-	-
TOTAL EXPENDITURES	<u>\$ 789,035</u>	<u>-</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**2005-06 CAPITAL RESERVE FUND**  
**\$9,088,806.00**

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The Capital Reserve Fund 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. The 2005-06 transfer is approximately \$150.06 per funded student. Charter schools not in district facilities receive the Capital Reserve allocation directly. Additional one-time funds have been allocated to address specific needs. The 2005-06 Proposed Budget includes a one-time transfer of \$100,000 from the Community Schools Fund for replacing the Broomfield Heights gym floor. Miscellaneous Local Revenue includes \$120,000 from the City of Louisville for resurfacing and lighting the tennis courts at Monarch High School.



## Capital Reserve Fund:

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING BALANCE	\$ 2,014,739	\$ 2,428,029	\$ 1,784,052
REVENUE:			
Sale of School Property	\$ -	\$ 8,100	\$ -
Miscellaneous - State & Local	1,564,738	129,296	155,000
City of Boulder - Turf Projects	-	-	-
City of Louisville - Turf Project	-	300,000	-
City of Broomfield - Turf Project	-	212,000	-
Allocation from General Fund	3,528,594	4,232,179	3,792,595
One-time transfer from Community Schools	-	-	100,000
One-time transfer from General Fund	-	-	3,257,159
TOTAL REVENUE	\$ 5,093,332	\$ 4,881,575	\$ 7,304,754
TOTAL RESOURCES	<u>\$ 7,108,071</u>	<u>\$ 7,309,604</u>	<u>\$ 9,088,806</u>
EXPENDITURES:			
School Projects	\$ 3,677,025	\$ 2,431,874	\$ 2,482,083
Operating Departments	1,687,545	1,731,830	2,964,800
Building Maintenance	859,714	739,914	1,605,000
Salaries, Employee Benefits, Office Expense	525,520	553,188	722,200
Instructional Equipment	87,823	68,746	1,050,000
TOTAL EXPENDITURES	<u>\$ 6,837,627</u>	<u>\$ 5,525,552</u>	<u>\$ 8,824,083</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 264,723
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,837,627</u>	<u>\$ 5,525,552</u>	<u>\$ 9,088,806</u>
OTHER FINANCING SOURCES (USES)			
Transfer from the General Fund for Artificial Turf from 2003 COPS	\$ 2,118,965	\$ -	\$ -
Transfer from the Energy Conservation Fund of Residual Equity	\$ 38,620	\$ -	\$ -
ENDING BALANCE	<u>\$ 2,428,029</u>	<u>\$ 1,784,052</u>	<u>\$ -</u>



## Capital Reserve Project Summary – 2005-06

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

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

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

Due to the limited funding available for capital projects, the policies identified above are taken into consideration in developing the annual project list. District staff evaluate project requests and prioritize based on the following criteria.

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

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

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

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





## Capital Reserve Project Summary 2005-06

<u>ELEMENTARY SCHOOLS</u>	<u>PRIORITY</u>		
AURORA 7	1,2,3,5 BOILER REPLACEMENT	\$	18,400
	3 GYM PARTITION		8,000
ASPEN CREEK	1,2 PARKING LOT REPAIRS		28,000
BEAR CREEK	1,2 ROOF GUTTER REPLACEMENT		7,500
BIRCH	2 ROOF REPAIRS		25,000
COAL CREEK	1,2 BATHROOM IMPROVEMENTS		2,500
COLUMBINE	1,2,3,5 ROOF TOP UNIT REPLACEMENT		44,000
CREEKSIDE	1,2,3 LIBRARY ROOF REPAIR		8,000
CREST VIEW	1,2,3 ANNEXATION PAYMENT		3,700
DOUGLASS	1,2,3 CAFETERIA FLOOR REPLACEMENT		15,000
EMERALD	1,2,3,5 FIRE PANEL REPLACEMENT		12,000
	1,3,5 BOILER PUMPS REPLACEMENT		3,800
	1,3 CLASSROOM WINDOWS		5,000
FLATIRONS	1,3,5 NEW HVAC UNIT		18,000
FOOTHILL	1,2 KITCHEN UPGRADES		5,000
GOLD HILL	1,2,5 SEPTIC REPLACEMENT		75,000
KOHL	1,3 EXPANSION TANKS		2,500
	1,2 CONCRETE REMOVAL		5,000
LAFAYETTE	1,2,3,5 FIRE PANEL REPLACEMENT		12,000
	1,3 OFFICE IMPROVEMENTS		15,000
	1,3 PA SYSTEM REPAIRS		20,000
LOUISVILLE	1,2,3,5 FIRE PANEL REPLACEMENT		12,000
MESA	1,3 PA SYSTEM REPAIRS		10,000
	1,2,3 REPAIR DRAINAGE		10,000
MONARCH K-8	1,3 FENCING		50,000
NEDERLAND	1,3 KIVA RAILING REPAIR		10,000
RYAN	1,3 SCIENCE ROOM UPGRADES		5,000
	1,3 PA SYSTEM REPAIRS		20,000
SANCHEZ	1,3 PRESCHOOL PLAYGROUND		5,000
WHITTIER	1,2 ASPHALT REPLACEMENT		20,000
		<b>TOTAL \$</b>	<b>475,400</b>
 <u>MIDDLE SCHOOLS</u>			
ANGEVINE	1,2,3 EVAPORATOR COOLER PANS	\$	22,000
	1,3 PARKING/TRAFFIC ISSUES		145,000
BROOMFIELD HEIGHTS	1,3,5 REPLACE UNIVENTS		25,000
	1,3 SOUND SYSTEM REPLACEMENT		5,000
	1,3 GYM FLOOR REPLACEMENT		110,000
HALCYON	1,2 REPLACE TOILETS		2,500
MANHATTAN	1,2 STAIR THREAD REPLACEMENT		8,000
PLATT	1,2 HOT WATER STORAGE TANK		20,000
	1,3 COURTYARD UPGRADES		7,000
SOUTHERN HILLS	1,2 LOCKER REPLACEMENT		11,000
SUMMIT CHARTER	1,2,3,5 BOILER REPLACEMENT		30,400
		<b>TOTAL \$</b>	<b>385,900</b>

**HIGH SCHOOLS**

ARAPAHOE RIDGE	1,2 REPLACE PORTABLE DECKS	\$ 4,000
BOULDER	2 TRACK TARP	2,800
	2,3,5 SCOTT CARPENTER IMPROVEMENTS-CITY OF BOULDER	100,000
	1,2,3 TENNIS COURTS - RESURFACING	10,000
	1,2,3,5 ROOF TOP UNIT	30,000
BROOMFIELD	2,5 I.T./PHONE ROOM A/C	12,000
	1,2 BLEACHER UPGRADES	80,000
	1,2,3,5 BOILER REPLACEMENT	40,000
	1,2,3 TENNIS COURTS - RESURFACING	14,000
CENTAURUS	2,5 I.T./PHONE ROOM A/C	12,000
	1,2,3 TENNIS COURTS - RESURFACING	11,000
FAIRVIEW	1,3 TEEN PARENTING HEATER	20,000
	1,2 BATTERY BACK-UPS	5,000
	2 TRACK TARP	2,400
	1,2,3 TENNIS COURTS - RESURFACING	30,000
	3 TEEN PARENTING SOUND MITIGATION	20,000
MONARCH	1,2 TENNIS COURTS-CITY OF LOUISVILLE	120,000
	1,2,3 ROOF REPLACEMENT	600,000
NEDERLAND MID/SR	1,2 STAGE FLOOR REPLACEMENT	15,000
	1,2 BATHROOM PARTITIONS	10,000
NEW VISTA	1,3 IT PHONE LINES	15,000
<b>TOTAL</b>		<b>\$ 1,153,200</b>

**DISTRICT WIDE**

3 PORTABLE LEASES - SUPERIOR BUY-OUT	\$ 15,500
3 PORTABLE PURCHASE - ELDORADO K8	25,000
3 PORTABLE MOVE/SET UP	15,000
1,2,3,5 EMERGENCIES	359,083
1,5 SECURITY IMPROVEMENTS (RADIOS/ALARMS)	40,000
1,2,3,5 FIRE DETECTOR REPLACEMENTS	5,000
2 KNOX BOX	3,000
1,3 SCIENCE SAFETY	5,000
<b>TOTAL</b>	<b>\$ 467,583</b>

**TOTALS**

ELEMENTARY SCHOOLS	\$ 475,400
MIDDLE SCHOOLS	385,900
HIGH SCHOOLS	1,153,200
DISTRICT WIDE	467,583
<b>TOTAL</b>	<b>\$ 2,482,083</b>

**OPERATING DEPARTMENTS**

BUSINESS SERVICES	3 COPIER LEASES	\$ 200,000
	3,4 PRINTER	3,300
COMMUNICATIONS	3,4 BROADCAST EQUIPMENT	20,000
COMMUNITY SCHOOLS	1,2 PARKING LOT IMPROVEMENTS	15,000
ED CENTER	1,3 COMMERCIAL WASHING MACHINE REPLACEMENT	8,000
FOOD SERVICE	1 VEHICLE REPLACEMENT	26,000
	3,4 SCANNER	10,000
MAINTENANCE	1 EQUIPMENT/VEHICLE REPLACEMENT	350,000
	2 PARKING LOT STRIPER	3,500
	1,2,3,4 WORK ORDER SYSTEM REPLACEMENT	50,000
PRINT SHOP	3,4 DIGITAL PRINTER	40,000
SPECIAL ED	3 EQUIPMENT	16,000
SECURITY	1, 5 VEHICLE REPLACEMENT	25,000
TRANSPORTATION	1, 5 BUS REPLACEMENT	2,148,000
WAREHOUSE	1, 5 VEHICLE REPLACEMENT	50,000
<b>TOTAL</b>		<b>\$ 2,964,800</b>

**BUILDING MAINTENANCE**

## DISTRICT WIDE

1,3 AMERICANS WITH DISABILITIES ACT	\$ 40,000
1 ASBESTOS MANAGEMENT	70,000
1 BACKFLOW PREVENTER REPLACEMENT	10,000
2 CARPET REPLACEMENT	175,000
1 CUSTODIAL EQUIPMENT REPLACEMENT	30,000
2 DOOR REPLACEMENT	40,000
2,5 ELECTRICAL RESERVE	45,000
3 FIELD STRIPING	40,000
1,2 GROUNDS RESTORATION	150,000
1,2,3,5 HVAC/PLUMBING RESERVE	80,000
2,3 MARKER BOARD REPLACEMENT	20,000
2 PAINTING	45,000
1,2 PAVING, CONCRETE, CURB & GUTTER	350,000
1 PLAYGROUND SURFACING, DRAINAGE, CONTAINMENT	125,000
1,2 RESTROOM STALL REPLACEMENT	25,000
1,2 ROOFING	360,000
<b>TOTAL</b>	<b>\$ 1,605,000</b>

**INSTRUCTIONAL**

## EQUIPMENT/TECHNOLOGY

3,4 LIBRARY AUTOMATION	\$ 50,000
(BOULDER, FAIRVIEW, BROOMFIELD & NEDERLAND HIGH SCHOOLS)	
3,4 COMPUTER UPGRADES	500,000
3,4 COMPUTER WIRING/CABLING	500,000
<b>TOTAL</b>	<b>\$ 1,050,000</b>

**SALARIES**

## SALARIES/BENEFITS/OFFICE EXPENSES

\$ 722,200
<b>TOTAL \$ 722,200</b>

**RESERVES**

## EMERGENCY RESERVE (TABOR-3% BUDGET)

\$ 264,723
<b>TOTAL \$ 264,723</b>

**GRAND TOTALS**

SCHOOL PROJECTS	\$ 2,482,083
OPERATING DEPARTMENTS	2,964,800
BUILDING MAINTENANCE DISTRICT WIDE	1,605,000
INSTRUCTIONAL EQUIPMENT/TECHNOLOGY	1,050,000
SALARIES/BENEFITS/OFFICE EXPENSES	722,200
RESERVES	264,723
<b>GRAND TOTAL</b>	<b>\$ 9,088,806</b>



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## Energy Conservation Fund:

The debt payments and the accompanying energy program functions were transferred to the General Operating Fund for the 2004-05 year and beyond.

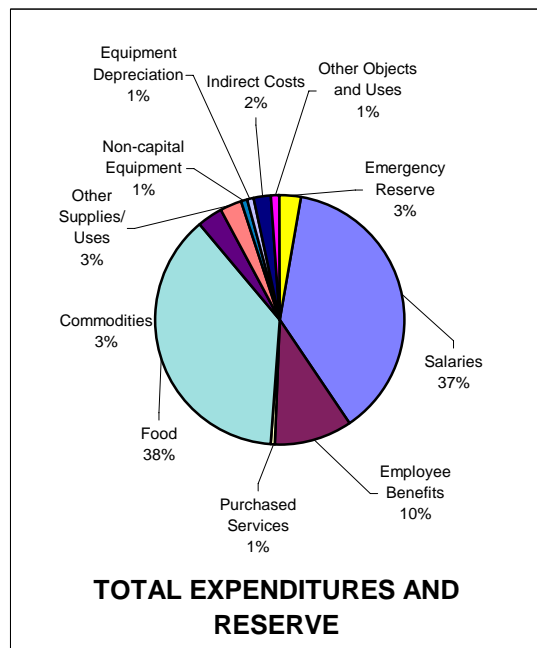
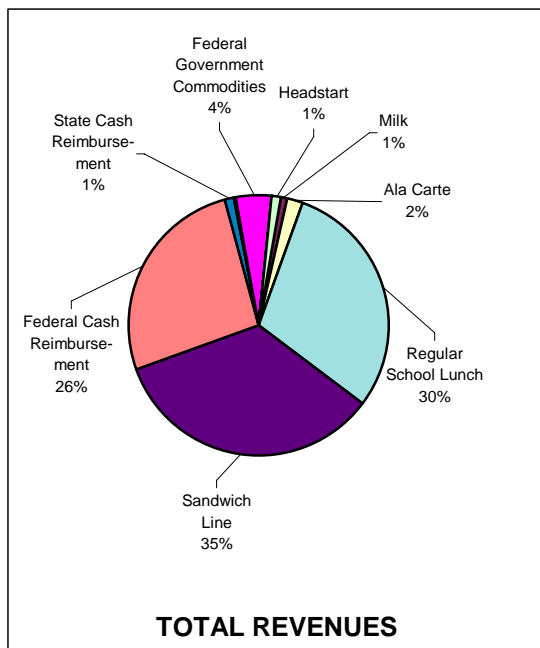
	2003-04 AUDITED ACTUAL	2004-05 ESTIMATED ACTUAL	2005-06 REVISED BUDGET
BEGINNING BALANCE	\$ 136,754	\$ -	\$ -
RESTRICTED BEGINNING BALANCE *	1,230,237	-	-
REVENUE:			
Interest Income	\$ 33,681	\$ -	\$ -
TOTAL REVENUE	\$ 33,681	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 1,400,672</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
Services provided by District Personnel	\$ 59,364	\$ -	\$ -
Work done by Outside Contractors	1,892	-	-
Supplies	58,483	-	-
Buildings/Equipment	8,284	-	-
Other	<u>3,007</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 131,815</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES, TRANSFERS AND EMERGENCY RESERVE	<u>\$ 131,815</u>	<u>\$ -</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES)			
Transfer to the General Fund for Reserves from the 1992 and 1995 Certificates of Participation	\$ -	\$ -	\$ -
Transfer to the Capital Reserve Fund of Residual Equity	\$ 38,620	\$ -	\$ -
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RESTRICTED ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## 2005-06 FOOD SERVICE FUND

\$5,368,625

The Food Service Program serves approximately 14,250 meals including 5,500 a la carte meals per day in 22 preparation kitchens serving 47 schools, 4 Head Starts, and 1 catered site. The program is self-supporting and primarily dependent on food service revenue from 172 serving days. Meal prices for the 2005-06 School year will remain unchanged from 2004-05.



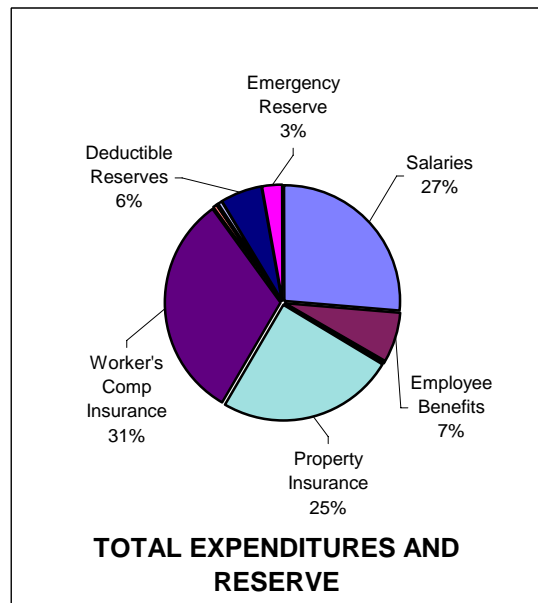
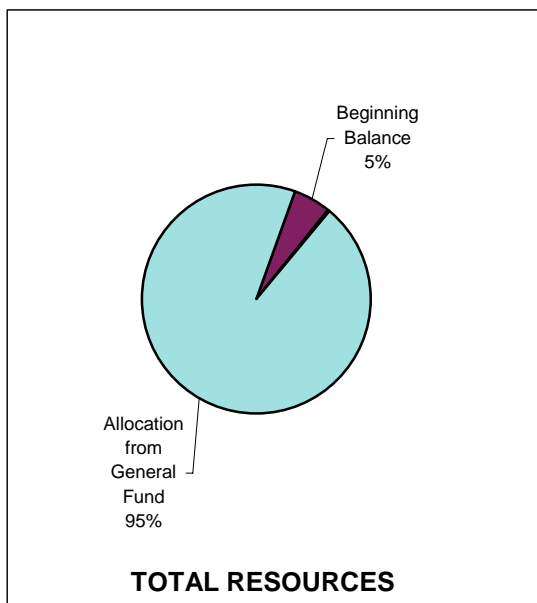
**Food Service Fund:**

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINNING BALANCE	\$ 97,038	\$ 283,557	\$ 194,520
CONTRIBUTED CAPITAL	834,417	834,417	834,417
REVENUE:			
Over/Under	\$ (76)	\$ 35	\$ 2
Milk	49,399	48,432	49,742
Ala Carte	74,222	93,127	90,300
Regular School Lunch	1,499,506	1,396,006	1,549,511
Sandwich Line	1,880,419	1,740,442	1,768,365
Federal Cash Reimbursement	1,277,365	1,295,430	1,373,252
State Cash Reimbursement	50,983	54,408	53,000
Catering	12,665	10,651	5,000
Reduced Price Meals	19,408	18,764	19,208
Federal Government Commodities	217,241	183,862	222,183
Miscellaneous - Local	830	3,453	1,100
Building Rental	2,623	2,285	1,500
Breakfast Revenue	8,629	8,134	8,500
Headstart	44,671	48,936	52,461
TOTAL REVENUE	\$ 5,137,885	\$ 4,903,965	\$ 5,194,124
TOTAL RESOURCES	<u>\$ 6,069,340</u>	<u>\$ 6,021,939</u>	<u>\$ 6,223,061</u>
EXPENDITURES:			
Salaries	\$ 1,914,947	\$ 1,951,366	\$ 2,033,464
Employee Benefits	518,876	526,462	527,956
Purchased Services	23,436	27,617	38,205
Food	2,020,228	1,980,074	2,029,106
Commodities	128,018	137,992	174,824
Other Supplies and Uses	103,149	119,140	145,864
Non-capital Equipment	6,293	32,342	45,000
Equipment Depreciation	57,601	70,000	50,000
Indirect Costs	117,755	117,755	122,755
Other Objects and Uses	61,063	30,254	45,083
TOTAL EXPENDITURES	<u>\$ 4,951,366</u>	<u>\$ 4,993,002</u>	<u>\$ 5,212,257</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 156,368
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,951,366</u>	<u>\$ 4,993,002</u>	<u>\$ 5,368,625</u>
ENDING BALANCE	<u>\$ 283,557</u>	<u>\$ 194,520</u>	<u>\$ 20,019</u>
CONTRIBUTED CAPITAL	\$ 834,417	\$ 834,417	\$ 834,417



## 2005-06 INSURANCE RESERVE FUND \$3,436,076

The Insurance Reserve Fund provides for the costs of property/liability insurance, related loss prevention services, workers' compensation and handles the overall risk management activities for the District. The 2005-06 estimated transfer from the General Operating Fund is \$120.94 per funded student.





**Insurance Reserve Fund:**

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
RESERVED BEGINNING FUND BALANCE FOR PREPAID PREMIUMS	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ (139,378)	\$ 41,706	\$ 182,504
REVENUE:			
Miscellaneous - Local	\$ 8,762	\$ 12,840	\$ 10,000
Allocation from General Fund	3,330,304	3,441,926	3,243,572
TOTAL REVENUE	\$ 3,339,066	\$ 3,454,766	\$ 3,253,572
TOTAL RESOURCES	<u>\$ 3,199,688</u>	<u>\$ 3,496,472</u>	<u>\$ 3,436,076</u>
EXPENDITURES:			
Salaries	\$ 1,069,461	\$ 867,559	\$ 910,854
Employee Benefits	235,947	207,561	237,005
Purchased Services	1,925	2,360	11,000
Property Insurance	818,112	870,138	850,000
Worker's Comp Insurance	863,277	1,220,644	1,087,268
Supplies and Materials	8,091	30,310	16,000
Capital Outlay	-	770	5,000
Other Objects	17,754	19,024	18,869
Deductible Reserves	143,415	95,602	200,000
TOTAL EXPENDITURES	<u>\$ 3,157,982</u>	<u>\$ 3,313,968</u>	<u>\$ 3,335,996</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 100,080
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,157,982</u>	<u>\$ 3,313,968</u>	<u>\$ 3,436,076</u>
ENDING BALANCE	<u>\$ 41,706</u>	<u>\$ 182,504</u>	<u>\$ -</u>



## Insurance in Force:

As of June 30, 2005, the District maintained the types and amounts of insurance coverage summarized below. The District's insurance premiums are accounted for in the Insurance Reserve Internal Service Fund. Funding of the Insurance Reserve Internal Service Fund comes primarily from a transfer from the General Operating Fund. In addition to the insurance coverage described below, the Colorado Governmental Immunity Act provides the District with substantial protection from liability.

<u>Coverage Area</u>	<u>Coverage Amounts/Deductibles</u>
Property	<p><b>Coverage:</b> \$460,196,462 per occurrence limit for real and business personal property and inland marine; \$75,000,000 per occurrence and annual aggregate limit for floods and earthquakes; \$12,918,404 terminal per occurrence limit; \$45,000 garage keepers coverage per accident or occurrence limit; \$50,000 property damage to non-owned property per occurrence limit; \$1,000,000 property in the course of construction or builders' risk limit.</p> <p><b>Deductibles:</b> \$100,000 real and business personal property, inland marine and non-owned property; \$1,000 terminal per vehicle \$10,000 per occurrence; \$250 garage keepers per vehicle \$500 per occurrence.</p>
Equipment Breakdown	<p><b>Coverage:</b> \$65,000,000 per accident limit; sub-limits apply as follows: \$5,000,000 expediting expense, \$250,000 perishable goods and ammonia contamination, \$2,500,000 hazardous substance, \$100,000 computer equipment.</p> <p><b>Deductibles:</b> \$10,000 damage to covered property, \$10,000 perishable goods 12 hours indirect coverage (business income/extra expense).</p>
School Entity	<p><b>Coverage:</b> Liability-\$2,000,000 each occurrence or wrongful act limit, \$5,000,000 annual aggregate limit; medical payments-\$1,000 any one person \$10,000 each accident; AHERA and pollution coverage-\$25,000 each occurrence and annual aggregate limit</p> <p><b>Deductibles:</b> Liability coverage-\$10,000 each occurrence, limit of defense-\$2,000,000 limit per occurrence of wrongful act.</p>
Auto Liability	<p><b>Coverage:</b> Liability, including non-owned auto and hired, borrowed, leased and auto medical payments \$1,000,000 limit per accident; auto medical payments \$5,000 per person limit; limit of defense \$2,000,000 per accident.</p> <p><b>Deductible:</b> \$10,000 per accident</p>
Crime	<p><b>Coverage:</b> Employee theft \$100,000 per loss coverage, Employee Theft per employee coverage \$100,000 for Chief Operations Officer, Finance Director and Assistant Finance Director, \$25,000 for Board Treasurer and Board Secretary. Theft of Money, Securities and Other Property \$10,000, Counterfeit Currency and Money Order Coverage \$5,000. Public Official Coverage \$25,000 limit per loss Secretary Board of Education, Treasurer Board of Education.</p> <p><b>Deductibles:</b> Employee theft \$500 per occurrence; forgery or alteration, theft of money, securities, and other property, computer fraud, and counterfeit currency and money order \$100 per occurrence; Public Official coverage \$100 per occurrence.</p>

Source: Boulder Valley School District RE-2



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## 2005-06 TRUST AND AGENCY FUNDS \$1,950,000

### AGENCY FUND

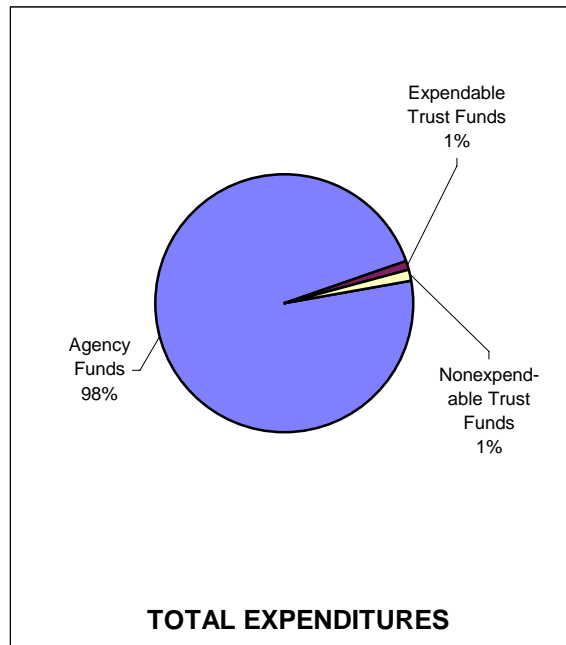
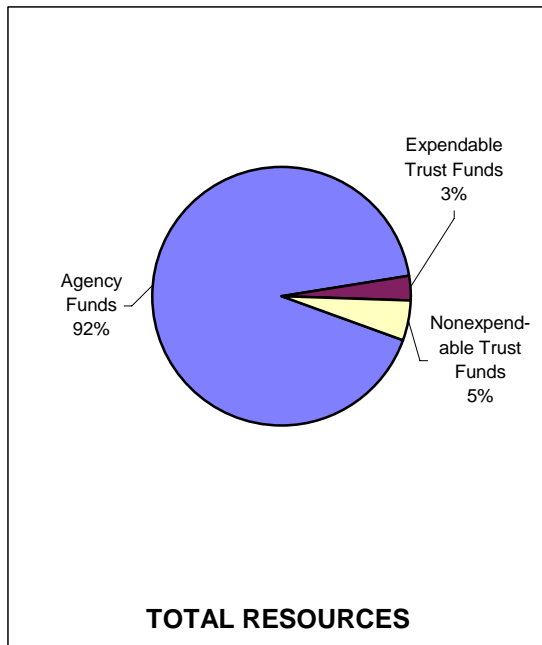
This fund is provided to account for receipts and disbursements from student and District fundraising activities.

### 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, and the Dr. Edwin O. Bostrom Scholarship and the related interest income. The interest portions of the Trust Funds are used to finance the activities authorized by the Jitsugyo High School Trust Agreement, the Barbara Carlson Scholarship Agreement, and the Dr. Edwin O. Bostrom Scholarship Agreement.



**Trust & Agency Funds:**

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
<u>Agency Funds</u>			
Beginning Balance	\$ 1,149,039	\$ 1,214,178	\$ 1,341,937
Receipts	1,794,603	1,690,640	2,000,000
Total Resources	2,943,642	2,904,818	3,341,937
Disbursements	1,729,464	1,562,881	1,900,000
ENDING BALANCE	<u>\$ 1,214,178</u>	<u>\$ 1,341,937</u>	<u>\$ 1,441,937</u>
<u>Expendable Trust Funds</u>			
Beginning Balance	\$ 58,264	\$ 58,936	\$ 84,769
Revenue	5,305	29,933	25,000
Total Resources	63,569	88,869	109,769
Expenditures	4,633	4,100	25,000
ENDING BALANCE	<u>\$ 58,936</u>	<u>\$ 84,769</u>	<u>\$ 84,769</u>
<u>Nonexpendable Trust Funds</u>			
Beginning Balance	\$ 146,763	\$ 160,925	\$ 161,903
Revenue	15,968	9,183	25,000
Total Resources	162,731	170,108	186,903
Expenditures	1,806	8,205	25,000
ENDING BALANCE	<u>\$ 160,925</u>	<u>\$ 161,903</u>	<u>\$ 161,903</u>
<u>GRAND TOTAL</u>			
Beginning Balance	\$ 1,354,066	\$ 1,434,039	\$ 1,588,609
Revenue	1,815,876	1,729,756	2,050,000
Total Resources	3,169,942	3,163,795	3,638,609
Expenditures	1,735,903	1,575,186	1,950,000
ENDING BALANCE	<u>\$ 1,434,039</u>	<u>\$ 1,588,609</u>	<u>\$ 1,688,609</u>

**Pupil Activity Fund:**

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

	<u>2003-04 AUDITED ACTUAL</u>	<u>2004-05 UNAUDITED ACTUAL</u>	<u>2005-06 REVISED BUDGET</u>
BEGINNING BALANCE	\$ 1,706,116	\$ 1,858,587	\$ 1,880,182
RECEIPTS	<u>\$ 6,898,999</u>	<u>\$ 6,991,347</u>	<u>\$ 7,600,000</u>
TOTAL RESOURCES	<u>\$ 8,605,115</u>	<u>\$ 8,849,934</u>	<u>\$ 9,480,182</u>
DISBURSEMENTS	<u>\$ 6,746,528</u>	<u>\$ 6,969,752</u>	<u>\$ 7,500,000</u>
ENDING BALANCE	<u>\$ 1,858,587</u>	<u>\$ 1,880,182</u>	<u>\$ 1,980,182</u>

## 2005-06 CHARTER SCHOOL COMPONENT UNITS

### \$16,191,190

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
<b>BEGINNING BALANCE:</b>			
GAAP Basis Beginning Fund Balance	\$ 1,518,329	\$ 2,526,492	\$ 2,389,807
Summer Salary Accrual	\$ 494,915	\$ 556,302	\$ -
Budget Basis Beginning Fund Balance	\$ 2,013,244	\$ 3,082,794	\$ 2,389,807
<b>REVENUE:</b>			
Transfer from General Fund:	\$ 13,033,370	\$ 13,072,126	\$ 13,911,642
Capital Reserve Allocation:	124,450	172,928	231,782
Fundraising Revenue:	345,415	87,090	150,000
CDE Capital Construction:	508,755	285,311	248,388
<b>TOTAL REVENUES</b>	<b>\$ 14,011,989</b>	<b>\$ 13,617,455</b>	<b>\$ 14,541,812</b>
<b>TOTAL RESOURCES</b>	<b>\$ 16,025,233</b>	<b>\$ 16,700,249</b>	<b>\$ 16,931,619</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,863,762</b>	<b>\$ 10,648,066</b>	<b>\$ 12,556,985</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 3,078,677</b>	<b>\$ 3,106,074</b>	<b>\$ 3,265,035</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 369,170</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 12,942,439</b>	<b>\$ 13,754,140</b>	<b>\$ 16,191,190</b>
<b>ENDING BALANCE</b>			
Budget Basis Ending Fund Balance	\$ 3,082,794	\$ 2,946,109	\$ 740,429
Summer Salary Accrual	556,302	556,302	-
GAAP Basis Ending Fund Balance	2,526,492	2,389,807	740,429

**Notes:**

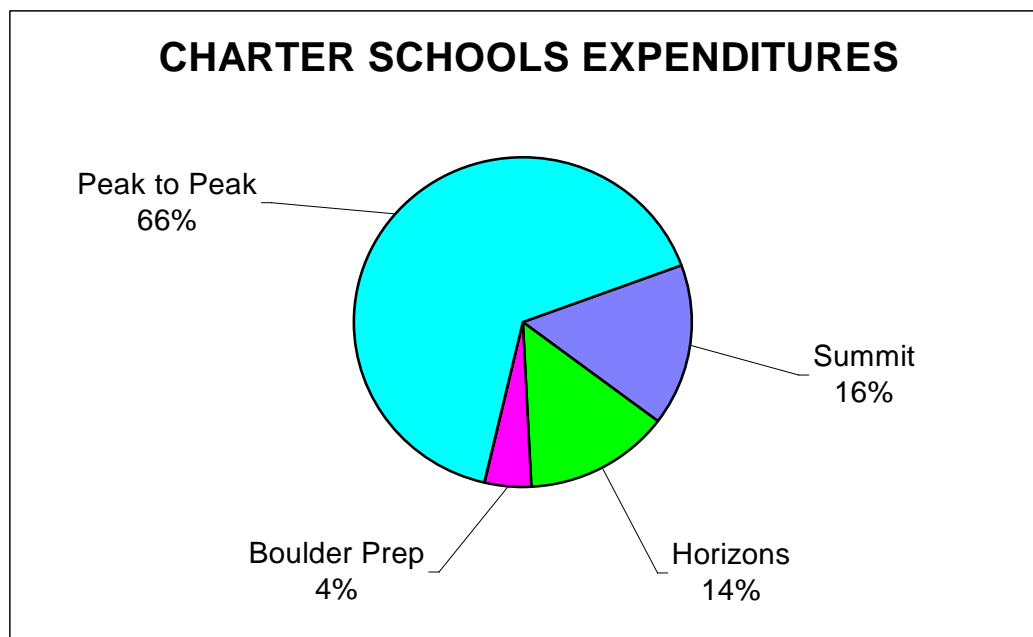
1. Budgeted beginning fund balances for the Charter School Fund was be calculated on a GAAP Basis (Generally Accepted Accounting Principles) beginning in 2005-06.
2. Funding for Charter Schools is based on contract agreements between the school and BVSD.
3. Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
4. Previous funded enrollments and the projected funded enrollments for 2005-06 are:

	Funded 2003-04	Funded 2004-05	Revised 2005-06
<b>FUNDED ENROLLMENT:</b>			
Summit Middle School:	300.0	300.0	300.0
Horizons K-8 School:	293.0	292.5	301.0
Boulder Preparatory High School:	73.0	89.5	93.0
Peak to Peak School:	1,078.5	1,149.5	1,209.0
<b>Total Charter Schools:</b>	<b>1,744.5</b>	<b>1,831.5</b>	<b>1,903.0</b>



	2005-06 Summit BUDGET	2005-06 Horizons BUDGET	2005-06 Boulder Prep BUDGET	2005-06 Peak to Peak BUDGET	2005-06 District BUDGET
<b>BEGINING BALANCE</b>					
GAAP Basis Beginning Balance	\$ 281,681	\$ (44,656)	\$ 26,165	\$ 1,386,188	\$ 740,429
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -	\$ -
Budget Basis Beginning Balance	\$ 281,681	\$ (44,656)	\$ 26,165	\$ 1,386,188	\$ 740,429
<b>REVENUE:</b>					
Transfer from General Fund:	\$ 2,207,508	\$ 2,253,702	\$ 667,939	\$ 8,782,493	\$ -
Capital Reserve Allocation:	-	-	13,956	217,826	-
Fundraising Revenue:	50,000	-	-	100,000	-
CDE Capital Construction:	23,250	23,328	14,415	187,395	-
<b>TOTAL REVENUES</b>	<b>\$ 2,280,758</b>	<b>\$ 2,277,030</b>	<b>\$ 696,310</b>	<b>\$ 9,287,714</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,562,439</b>	<b>\$ 2,232,374</b>	<b>\$ 722,475</b>	<b>\$ 10,673,902</b>	<b>\$ 740,429</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,794,527</b>	<b>\$ 1,688,056</b>	<b>\$ 555,265</b>	<b>\$ 8,519,052</b>	<b>\$ 85</b>
<b>TRANSFERS TO GENERAL FUND FOR</b>					
SERVICES PROVIDED	\$ 714,774	\$ 494,376	\$ 150,985	\$ 1,904,900	\$ -
EMERGENCY RESERVE	\$ 53,138	\$ 49,942	\$ 16,225	\$ 249,950	\$ (85)
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 2,562,439</b>	<b>\$ 2,232,374</b>	<b>\$ 722,475</b>	<b>\$ 10,673,902</b>	<b>\$ -</b>
<b>ENDING BALANCE</b>					
Budget Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ 740,429
Summer Salary Acual	\$ -	\$ -	\$ -	\$ -	\$ -
GAAP Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ 740,429

	Summit	Horizons	Boulder Prep	Peak to Peak
PROJECTED ENROLLMENT:	300	301	93	1,209







## 2005-06 SUMMIT MIDDLE SCHOOL

\$2,562,439

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 154,097	\$ 239,697	\$ 281,681
Summer Salary Accrual	98,618	101,518	-
Budget Basis Begining Fund Balance	252,715	341,215	281,681
REVENUE:			
Transfer from General Fund:	\$ 2,081,786	\$ 2,141,870	\$ 2,207,508
Capital Reserve Allocation:	-	-	-
Local Revenue:	13,346	8,469	50,000
CDE Capital Construction:	91,970	26,889	23,250
TOTAL REVENUES	\$ 2,187,101	\$ 2,177,228	\$ 2,280,758
TOTAL RESOURCES	<u>\$ 2,439,816</u>	<u>\$ 2,518,443</u>	<u>\$ 2,562,439</u>
TOTAL EXPENDITURES	\$ 1,435,676	\$ 1,438,410	\$ 1,794,527
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 662,925	\$ 696,834	\$ 714,774
EMERGENCY RESERVE	\$ -	\$ -	\$ 53,138
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,098,601</u>	<u>\$ 2,135,244</u>	<u>\$ 2,562,439</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 341,215	\$ 383,199	\$ -
Summer Salary Accrual	101,518	101,518	-
GAAP Basis Ending Fund Balance	239,697	281,681	-
	2003-04	2004-05	2005-06
ENROLLMENT:	300	300	300



## 2005-06 HORIZONS ALTERNATIVE K-8 SCHOOL

\$2,232,374

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 163,352	\$ 176,609	\$ (44,656)
Summer Salary Accrual	156,574	159,283	-
Budget Basis Begining Fund Balance	319,926	335,892	(44,656)
REVENUE:			
Transfer from General Fund:	\$ 2,087,518	\$ 2,122,189	\$ 2,253,702
Capital Reserve Allocation:	-	-	-
Local Revenue:	-	-	-
CDE Capital Construction:	65,976	47,338	23,328
TOTAL REVENUES	\$ 2,153,494	\$ 2,169,527	\$ 2,277,030
TOTAL RESOURCES	<u>\$ 2,473,420</u>	<u>\$ 2,505,419</u>	<u>\$ 2,232,374</u>
TOTAL EXPENDITURES	\$ 1,696,844	\$ 1,921,801	\$ 1,688,056
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 440,684	\$ 468,991	\$ 494,376
EMERGENCY RESERVE	\$ -	\$ -	\$ 49,942
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,137,528</u>	<u>\$ 2,390,792</u>	<u>\$ 2,232,374</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 335,892	\$ 114,627	\$ -
Summer Salary Accrual	159,283	159,283	-
GAAP Basis Ending Fund Balance	176,609	(44,656)	-
	2003-04	2004-05	2005-06
ENROLLMENT:	293	292.5	301



## 2005-06 BOULDER PREPARATORY HIGH SCHOOL

\$722,475

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 17,021	\$ 47,869	\$ 26,165
Summer Salary Accrual	-	-	-
Budget Basis Begining Fund Balance	17,021	47,869	26,165
REVENUE:			
Transfer from General Fund:	\$ 497,458	\$ 621,310	\$ 667,939
Capital Reserve Allocation:	7,745	12,492	13,956
Local Revenue:	-	-	-
CDE Capital Construction:	25,196	14,454	14,415
TOTAL REVENUES	\$ 530,399	\$ 648,256	\$ 696,310
TOTAL RESOURCES	<u>\$ 547,420</u>	<u>\$ 696,125</u>	<u>\$ 722,475</u>
TOTAL EXPENDITURES	\$ 390,680	\$ 528,430	\$ 555,265
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 108,871	\$ 141,530	\$ 150,985
EMERGENCY RESERVE	\$ -	\$ -	\$ 16,225
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 499,551</u>	<u>\$ 669,960</u>	<u>\$ 722,475</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 47,869	\$ 26,165	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	47,869	26,165	-
	2003-04	2004-05	2005-06
ENROLLMENT:	73	89.5	93



## 2005-06 SOJOURNER MIDDLE SCHOOL

\$0

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 13,614	\$ -	\$ -
Summer Salary Accrual	-	-	-
Budget Basis Begining Fund Balance	13,614	-	-
REVENUE:			
Transfer from General Fund:	\$ -	\$ -	\$ -
Capital Reserve Allocation:	-	-	-
Local Revenue:	-	-	-
CDE Capital Construction:	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 13,614</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES	\$ 13,614	\$ -	\$ -
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ -	\$ -	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 13,614</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ -	\$ -	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	-	-	-
ENROLLMENT:	2003-04 0	2004-05 0	2005-06 0



**2005-06 PEAK TO PEAK K-12 SCHOOL**  
**\$10,673,902**

	2003-04 AUDITED ACTUAL	2004-05 UNAUDITED ACTUAL	2005-06 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 1,115,388	\$ 1,405,496	\$ 1,386,188
Summer Salary Accrual	239,723	295,501	-
Budget Basis Begining Fund Balance	1,355,111	1,700,997	1,386,188
REVENUE:			
Transfer from General Fund:	\$ 7,492,122	\$ 8,103,149	\$ 8,782,493
Capital Reserve Allocation:	116,705	160,436	217,826
Local Revenue:	332,069	78,621	100,000
CDE Capital Construction:	325,613	196,630	187,395
TOTAL REVENUES	\$ 8,266,509	\$ 8,538,836	\$ 9,287,714
TOTAL RESOURCES	<u>\$ 9,621,620</u>	<u>\$ 10,239,833</u>	<u>\$ 10,673,902</u>
TOTAL EXPENDITURES	\$ 6,326,948	\$ 6,759,425	\$ 8,519,052
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 1,593,675	\$ 1,798,719	\$ 1,904,900
EMERGENCY RESERVE	\$ -	\$ -	\$ 249,950
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 7,920,623</u>	<u>\$ 8,558,144</u>	<u>\$ 10,673,902</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 1,700,997	\$ 1,681,689	\$ -
Summer Salary Accrual	295,501	295,501	-
GAAP Basis Ending Fund Balance	1,405,496	1,386,188	-
	2003-04	2004-05	2005-06
ENROLLMENT:	1078.5	1149.5	1209



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## Assessed Valuation Information, 1981-2006

For Collection in Year	Assessed Valuation	Percentage Valuation Increase Over Prior Year	Mill Levy
1981	553,026,010	7.6	54.800
1982	559,614,570	1.5	56.470
1983	588,656,720	5.2	57.290
1984	706,807,480	20.1	61.610
1985	764,286,110	8.1	59.110
1986	822,050,400	7.7	68.760
1987	857,865,980	4.2	68.760
1988	1,604,656,250	87.1	40.130
1989	1,527,297,570	(4.8)	43.240
1990	1,537,477,510	0.7	45.723
1991	1,559,935,940	1.5	43.608
1992	1,578,926,090	1.2	50.101
1993	1,637,406,850	3.7	51.605
1994	1,765,907,340	7.8	48.920
1995	1,820,696,730	3.1	50.349
1996	2,086,632,190	14.6	45.640
1997	2,161,110,090	3.6	46.743
1998	2,301,159,440	6.5	45.344
1999	2,395,324,350	4.1	50.356
2000	2,801,776,710	16.97	44.000
2001	2,963,535,310	5.77	42.890
2002	3,783,288,590	27.66	34.807
2003	3,856,639,869	1.94	38.524
2004	3,982,709,224	3.27	38.255
2005	3,986,744,431	0.10	37.423
2006	4,154,385,863	4.20	37.685

## Mill Levies, 1981-2006

<b>For Collection in Year</b>	<b>General Fund</b>	<b>Bond Redemption Fund</b>	<b>Transp- ortation Fund</b>	<b>Capital Reserve Fund</b>	<b>Insurance Reserve Fund</b>	<b>ADA / Asb</b>	<b>Total</b>
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	N/A	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



### History of School Finance Act - Entitlement per Pupil Funding\*

	Per Pupil Funding	Student Enrollment	Increase in Funded Enrollment From Prior Year	% Increase 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	4.50%	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	2.50%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.90%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	423	1.70%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	515	2.00%	25,136.0	25,073.5	2.00%	491.0
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,924	424	1.54%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	-117	- 0.42%	26,635.5	26,629.5*	- 0.28%	- 73.5
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5*	0.05%	14.0
2004-05	\$6,022**	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104**	28,003	81	0.29%	26,798.5*		0.03%	9.0

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 and 26,650.7 for 2003-04.  
Averaged Funded Pupil Count for 2005-06 is projected to be 26,819.0

\*\* Per Pupil Revenue for 2004-05 is \$6,022 less \$1 rescission for a net of \$6,021.  
Per Pupil Revenue for 2005-06 is \$6,104 less \$1 rescission for a net of \$6,103.

State of Colorado - Critical Dates  
Public School Finance Unit  
Fiscal Year 2005-2006

May 31	School district/BOCES administration submits proposed FY2005-06 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.)
June 10	School district/BOCES publishes public notice stating that the proposed FY2005-06 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), C.R.S.).
June 20	School district provides to CDE revised projection, if any, of its October 2005 pupil enrollment figures on which FY2005-06 school finance funding for the period July 2005 through November 2005 will be based. This revised projection is used until actual October 2005 counts are available and processed.
June 24	School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.).
June 24	School district repays outstanding contingency reserve loans, if any, to CDE.
June 30	Local board of education adopts FY2005-06 budget (22-44-110(4), C.R.S.).
June 30	School district with student enrollment of 6,000 or more students shall adopt a statement of use of 1% State Education Fund monies (Amendment 23) as part of the budget process (22-32-109.6(3)(a), C.R.S.).
July 15	School districts with a total enrollment of more than six thousand pupils shall provide a copy of the use statement for 1% State Education Fund monies (Amendment 23), as adopted through the budget process, to CDE. (22-32-109.6(3)(a), C.R.S.)
July 29	Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.
July/August	School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2004-05 from the county treasurer (30-25-302(5)(b), C.R.S.).
August 2	Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2004-05 financial data.
August 15	School district/BOCES submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2004 – June 30, 2005, reimbursement period (22-51-105(1), C.R.S.).

- Aug 15-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 30 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).
- September 30 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 (22-30.5-112(2)(a.4)(I).
- September 30 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 30 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 (22-30.5-112(2)(a.4)(II).
- October 1 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Automated Data Exchange (ADE) System.
- October 1 School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7)).
- 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 districts with Negotiated Business Incentive Agreements, if any, provides to CDE preliminary estimates of the 2005 assessed valuation of taxable personal property covered by the agreement. The district must provide verification of the estimated amount by the County Assessor.
- October 1 CDE shall submit to the governor, the state board, and the education committees of the senate and the house of representatives a summary and compilation of the school district statements on use of 1% State Education Fund monies (Amendment 23) adopted pursuant to section (22-32-109.6(3)(c), C.R.S.).
- October 12 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.



- October 14 Local board of education makes final changes, if any, to FY 2005-06 adopted budget (22-44-110(5), C.R.S.). Note: no need to report the budget to CDE.
- November 1 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 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.
- 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.
- 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.)
- November 10 The State Charter School Institute shall notify the Department as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)
- November 15 School district provides to CDE a copy of its official November 1, 2005, ballot questions or a copy of its official November 1, 2005 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 15 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 School district must present their FY 2004-05 Audit to their Board of Education.
- December 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.
- December CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(1)(f.5)(3)(a)(III)(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 FY2005-06 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.). (Note: Per statute, mill levies must be certified no later than December 15.)
- December 30 School district with negotiated taxpayer incentive agreement, if any, certifies to CDE the 2005 assessed valuation of taxable personal property covered by the agreement(s).

- December 30 School district/BOCES must approve their FY 2004-05 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final ADE reports.
- December 30 School district/BOCES must have their FY 2004-05 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 30 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.
- January 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.
- January 13 CDE shall deliver school's annual accountability report to each public school. (22-7-606(1)(a), C.R.S.)
- January 13 No later than January 15, the Colorado Educational and Cultural Facilities Authority shall submit to the Governor a certificate certifying any amount of moneys required to restore the Qualified Charter School Debt Service Fund to the applicable requirement. (22-30.5-408(2), C.R.S.)
- January 30 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.)
- March 1 No later than March 1, the State Auditor shall review the report on Qualified Charter School Bonds and report findings to the General Assembly. (22-30.5-409(2), C.R.S.)
- 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.)
- 15th of Month School district reports to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-109(3), C.R.S.).
- 25th of Month School district receives state share via electronic wire funds transfer or mailed warrant (22-54-115(3), C.R.S.).
- Monthly School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).

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, within thirty days following August 8, 2001, a true and correct copy of each collective bargaining agreement entered into by the board of education and in effect as of said date 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; (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.). This process will change to a "directory" data submission that will allow for a link to the district's website from the directory.
Continuing	Any contract between the charter school and the local board of education approved between July1, 2001 and July 1, 2010, shall include a statement specifying how the charter school intends to use the one-percent increase in the statewide base per pupil funding for fiscal years 2001-02 through 2010-11 (22-30.5-105(b)(l), C.R.S.).
Continuing	Any contract between the institute charter school and the Institute approved between July1, 2004 and July 1, 2010, shall include a statement specifying how the institute charter school intends to use the one-percent increase in the statewide base per pupil funding for fiscal years 2001-02 through 2010-11 (22-30.5-105(b)(l), C.R.S.).
Continuing	School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program.
Continuing	Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within sixty days after the issuance of said bonds with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).
Elections	For a complete calendar of election deadlines please visit: <a href="#">Colorado Department of State Elections Center</a>
NOTE:	This calendar identifies critical dates included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will be sent to you and posted on the web site.

**Boulder Valley School District RE-2****Computation of Legal Debt Margin**

(unaudited)

2003 taxable assessed valuation \$ 3,982,774,391Debt Limit percentage (1) 20%Legal Debt Limit: 796,554,878Amount of debt applicable to debt limit – total bonded debt as of  
June 30, 2005 140,310,000**Legal Debt Margin:** **\$ 656,244,878**

- (1) The Boulder Valley School District has no formal debt policy as debt issuance is regulated by State statute. Colorado Statute No. 22-42-104 states: 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.

Source: Boulder Valley School District RE-2.

**Debt Schedule:**
**General Obligation Debt**

<u>Issue</u>	<u>Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding 7/1/2005</u>	<u>Principal Due 05/06 Fiscal Year</u>	<u>Interest Due 05/06 Fiscal Year</u>
2001 General Obligation	Refund Portion of 1994A Issue	24,230,000	3/24/2002	12/1/2008	14,815,000	3,470,000	447,998
1999 General Obligation	New Capital Construction	63,655,000	2/15/1999	12/1/2018	59,430,000	695,000	2,842,136
1997 General Obligation	Refund Portion of 1994A Issue	68,810,000	10/1/1997	12/1/2015	66,065,000	2,895,000	3,239,856
Total					140,310,000	7,060,000	6,529,990

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	7,375,000	6,227,721	13,602,721
2008	7,715,000	5,902,340	13,617,340
2009	8,080,000	5,561,010	13,641,010
2010	8,770,000	5,183,293	13,953,293
2011	9,190,000	4,757,731	13,947,731
2012-2016	53,300,000	16,378,030	69,678,030
2017-2019	38,820,000	2,921,597	41,741,597
Total	133,250,000	46,931,721	180,181,721

**Certificates of Participation**

<u>Issue</u>	<u>Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding 7/1/2005</u>	<u>Principal Due 05/06 Fiscal Year</u>	<u>Interest Due 05/06 Fiscal Year</u>
2003 Certificates	Refund of Previous Issues/ Installation of Synthetic Turf	7,275,000	11/18/2003	6/1/2016	6,300,000	495,000	206,008

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	505,000	193,633	698,633
2008	515,000	181,008	696,008
2009	530,000	168,133	698,133
2010	545,000	153,558	698,558
2011	565,000	137,208	702,208
2012-2016	3,145,000	372,938	3,517,938
Total	5,805,000	1,206,475	7,011,475

**Capital Leases**

<u>Issue</u>	<u>Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding 7/1/2005</u>	<u>Principal Due 05/06 Fiscal Year</u>	<u>Interest Due 05/06 Fiscal Year</u>
High Volume Digital Printer	Copy Center	238,164	3/14/2002	2/14/2008	120,742	41,951	9,113

The following is a schedule of future minimum payments on the capital lease:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	45,864	5,200	51,064
2008	32,927	1,115	34,042
Total	78,791	6,315	85,106



## Budget Fact Sheet

	Revised Adopted 2004-05	Proposed 2005-06	Revised Adopted* 2005-06
<b>Mill Levies (mills)</b>			
Bond Redemption	3.005	3.254	3.274
Transportation	N/A	N/A	1.065
Abatements	0.176	0.126	0.461
Election	8.193	7.812	7.862
General Fund-School Finance	26.049	24.886	25.023
General Fund Total:	34.418	32.824	33.346
<b>Grand Total:</b>	<b>37.423</b>	<b>36.078</b>	<b>37.685</b>
Assessed Valuation	\$ 3,986,744,431	\$ 4,180,638,972	\$ 4,154,385,863
<b>Enrollment (heads)</b>			
K-12 Enrollment	27,691	27,643	27,667
Pre- K Enrollment	256	316	336
Total Enrollment:	27,947	27,959	28,003
<b>Funded Pupil Count (FTE)</b>			
Elementary	10,954.0	10,909.0	10,989.5
Middle	6,504.5	6,455.0	6,416.0
Senior	9,046.5	9,222.0	9,134.0
Other (Preschool & Facilities)	207.0	231.0	259.0
<b>Total Student FTE:</b>	<b>26,712.0</b>	<b>26,817.0</b>	<b>26,798.5</b>
General Fund	24,770.0	24,679.5	24,763.0
CPP Fund	70.5	92.5	120.5
Charter Fund	1,871.5	2,045.0	1,915.0
Total Student FTE:	26,712.0	26,817.0	26,798.5
Averaged Funded Pupil Count	26,712.0	26,819.8	26,819.0
<b>Revenues (dollars)</b>			
Per Pupil Revenue	\$ 6,022	\$ 6,104	\$ 6,104
Per Pupil Operating Revenue	\$ 5,754	\$ 5,833	\$ 5,833
Transfer to Ins Reserve:	\$ 128.85	\$ 124.01	\$ 120.94
Transfer to Cap Reserve:	\$ 139.15	\$ 146.99	\$ 150.06
Total Cap. Res./ Ins. Res.:	\$ 268.00	\$ 271.00	\$ 271.00
<b>Program Funding (dollars)</b>			
Property Taxes	\$ 104,913,319	\$ 103,839,381	\$ 103,870,769 **
Specific Ownership Taxes	\$ 8,074,155	\$ 8,204,623	\$ 8,204,623 **
State Equalization	\$ 47,519,281	\$ 51,300,942	\$ 51,331,658 **
<b>Total Program Funding:</b>	<b>\$ 160,506,755</b>	<b>\$ 163,344,946</b>	<b>\$ 163,407,050 **</b>

\* includes December 13, 2005 Supplemental Budget.

\*\*Subject to change and includes an estimated uncollected tax amount.

## Budget Fact Sheet (Continued)

Benefits	Revised Adopted 2004-05	June Proposed 2005-06	Revised Adopted* 2005-06
PERA	10.150%	10.650%	10.650% **
Medicare	1.450%	1.450%	1.450%
Long term Disability	0.190%	0.190%	0.190%
<b>Subtotal:</b>	<b>11.790%</b>	<b>12.290%</b>	<b>12.290%</b>
Health insurance			
CIGNA POS	\$ 3,946	\$ 4,160	\$ 3,615
CIGNA HMO	\$ 3,615	\$ 3,470	\$ 3,470
Kaiser HMO	\$ 2,878	\$ 3,025	\$ 3,025
Kaiser Catastrophic	\$ 2,647	\$ 2,652	\$ 2,652
Flex Benefit Spending		\$ 32	\$ 50
Dental Insurance	\$ 418	\$ 431	\$ 431
Life Insurance	\$ 37	\$ 37	\$ 37
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	61.38 half - 105.46 full	61.66 half - 105.93 full	61.76 half - 106.11 full
Grants (percentage)			
Indirect Cost Rate	4.46%	3.93%	3.93%
Mileage Rate	\$ 0.375 per mile	\$ 0.405 per mile	\$ 0.405 per mile
Activity Trip Rates (dollars)			
Driver for in-district athletic and Activity trips	\$16.75/hour	\$18.74/hour	\$18.74/hour
Driver for non-district leases	\$ 20.77/hour	\$ 21.29/hour	\$ 21.29/hour
Bus Assistant (if required)	N/A	\$ 17.00/hour	\$ 17.00/hour
Mileage rate for in-district trips and non-district leases	\$ 0.69 per mile	\$ 0.87 per mile	\$ 0.87 per mile

\* includes December 13, 2005 Supplemental Budget.

\*\* PERA increase of 0.5% is effective 1/1/2006

## Glossary of Terms:

- Academic Areas:** Math, science, social studies, language arts, physical education, foreign language, music and art.
- Action Plan:** Statements of specific actions to be taken to make progress in strategic priority areas.
- Adequate Yearly Progress:** (AYP) Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.
- Advanced Placement program:** (AP) A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.
- Agency Fund:** This fund is used to account for receipts and disbursements from student and district fund raising activities.
- Amendment 23:** An amendment to the Colorado Constitution passed in November of 2000 guaranteeing annual increases in funding to public schools at inflation plus 1% for ten years and inflation thereafter.
- 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.
- Athletic Fund:** The Athletic 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.
- Beliefs:** An expression of value or ideal to be achieved.
- 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:** A plan of future events including anticipated revenues and expenditures, and the financial position at some future point in time.



- Building Fund:** 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.
- Capital Reserve Fund:** 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.
- 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.
- Charter School Fund:** This fund is part of the Combined General Fund and is used to account for the financial activities associated with charter schools.
- Co Curricular Activities:** School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.
- Collaborative Literacy Intervention Project:** The Collaborative Literacy Intervention Project (CLIP) 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 English Language Assessment:** (CELA) will replace 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 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, Athletic Fund, and Summer School Fund.

**Community Schools Fund:** 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.

**Contingency Reserve:** Moneys budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 2% of the General Operating Fund expenditures.

**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 diversity environment. Cultural proficiency is reflected in the way an organization treats its employees, it clients and it community.

**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.

**District Accountability Committee:** (DAC) The District Accountability Committee (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/plan to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

**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.

Employee Benefits:	Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the total employee cost. Employee benefits include the District cost for PERA contributions, premiums for health insurance, dental insurance, life and disability insurance, Medicare, and tuition reimbursement.
Energy Conservation Fund:	The Energy Conservation Fund is used for a district-wide lighting modernization program in conjunction with the Public Service Demand Side Management Program, mechanical and thermal improvements, water conservation investigation, and other measures to reduce energy consumption in the District and improve the classroom environment.
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 Learners:	(ELL) An ELL student is one 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
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 the BVSD.
Equalization, State:	General state aid or support provided to the District under the Public School Finance Act of 1994, as amended.
Enterprise Resource Planning:	(ERP) An ERP system is a suite of software applications that connects all business/admin processes of an organization. The Lawson Enterprise System integrates the District's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

- Expendable Trust Fund:** This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.
- 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.
- Food Service Fund:** This fund is used to account for the financial activities associated with the District's school lunch program.
- Free Lunch:** In order to qualify for free meals, a household has to fill out an application. Guidelines are set by the federal government, comparing the household's size to its income.
- 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 (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 Admin Support:** Activities concerned with establishing and administering policy for operating the school district. Includes Superintendent, Elementary and Secondary Education directors, legal counsel and the grants specialist.
- General Operating Fund:** 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).
- Government Grants Fund:** (Government Designated Purpose Grants Fund) A special revenue fund used to account for governmental grants for designated purposes.



**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, completed 24-semester hours in the content area, or having passed the certification test in the content area being taught.

**Impact on Education:** Formerly the "Foundation for Boulder Valley Schools", Impact on Education is a 501(c)3 non-profit organization which operates separately from the BVSD to leverage community resources to impact student learning and build support for public education. The three focus areas are: excellent teachers, "at-risk" students and science and technology.

**Individual Education Program:** (IEP) The IEP is 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.

**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.

**Insurance Reserve Fund:** 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.

**Interfund 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.

**Levy:** (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

**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.



- 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.
- 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.
- 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.
- Nonexpendable Trust Fund: This fund accounts for the principal 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 agreement or the Scholarship agreement.
- Object: As specified by the Colorado Department of Education 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, Extra Duty, Leave)
  - 0200 Employee Benefits (Medicare, PERA, Insurance)
  - 0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)
  - 0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)
  - 0500 Other Purchased Services (Field Trips, Printing, Tuition, Travel)
  - 0600 Supplies (Pencils, Paper, Gas, Oil, Food, Books, Software)
  - 0700 Property (Land, Buildings, Equipment)
  - 0800 Other Objects (Dues, Interest, Contingency, Indirect Costs)
  - 0900 Other Uses of Funds (Redemption of Principal, Transfers)
- Other Education: Jitsugyo High School Exchange Program.

- Other Support: Those activities concerned with providing non-instructional services to students, staff or the community. Activities include the Senior Tax Exchange program, Adult Basic Education and GED testing.
- 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.
- Paraeducator: 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.
- Performance Indicators: Selected data that, individually and as a body of evidence, measure performance and achievement.
- 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.
- (Per Pupil 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 Insurance Reserve Funds, as required by C.R.S. 22-53-108(3).
- (Per Pupil Operating Revenue)
- 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 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 School 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 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.
- 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 Grant:** (R2A) Read to Achieve is a competitive state grant that provides intervention support for students not meeting grade level standards in reading in grades 2 and 3. Read to Achieve is a three year grant (2001-04) with subsequent funding contingent on schools reaching their goals in the preceding year.
- Salaries:** The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the District.
- School Admin 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 (SIT) function as an advisory 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.
- Sheltered Instruction Observation Protocol:** (SIOP) The 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) SPED is an abbreviation for the Special Education program and related services.

**Specific Ownership Tax:** An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

**Stability Rate:** The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

**Strategy:** A statement which commits to a set of actions over time in order to gain an advantage or improvement.

**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.

**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

**Summer School Fund:** The Summer School Fund accounts for the Summer Academy, which offers enrichment and credit earning options to elementary and secondary students in exchange for tuition. Courses offered are the same as those offered during the year. The Summer School Fund was closed and the program transferred to the General Operating Fund in the 2004-05 Revised Budget.

**Supplies:** Consumable material used in the operation of the school district including energy such as gas and oil, food, textbooks, paper, pencils, office supplies, custodial supplies, materials used in maintenance activities 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:** 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.  
(Emergency Reserve)

**Talented And Gifted:** (TAG) TAG is an abbreviation for the Talented And Gifted education program.

- 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 to the school district its share. The County Treasurers receive payment for the service. See Treasurer's Fees.
- Technology Fund:** This fund includes the expenditures for a four year computer replacement program as well as provide training and software as needed. These funds were approved by voters in the November 1, 2005 election.
- Tools of Inquiry for Equitable Schools:** (TIES) provides a framework to address the District goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.
- Total Program:** Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.
- Transfers:** See Interfund Transfers.
- Transportation Fund:** 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:** 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:** This is a special revenue fund used to account for the two District operated preschools at Community Montessori and Pioneer Elementary.



**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. If all students were to achieve a score of proficient, a school's weighted index score would be 100.

**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.