



Revised Adopted Budget 2006-2007

A handwritten signature in cursive script, reading "Helayne B. Jones".

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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, 2005. 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.

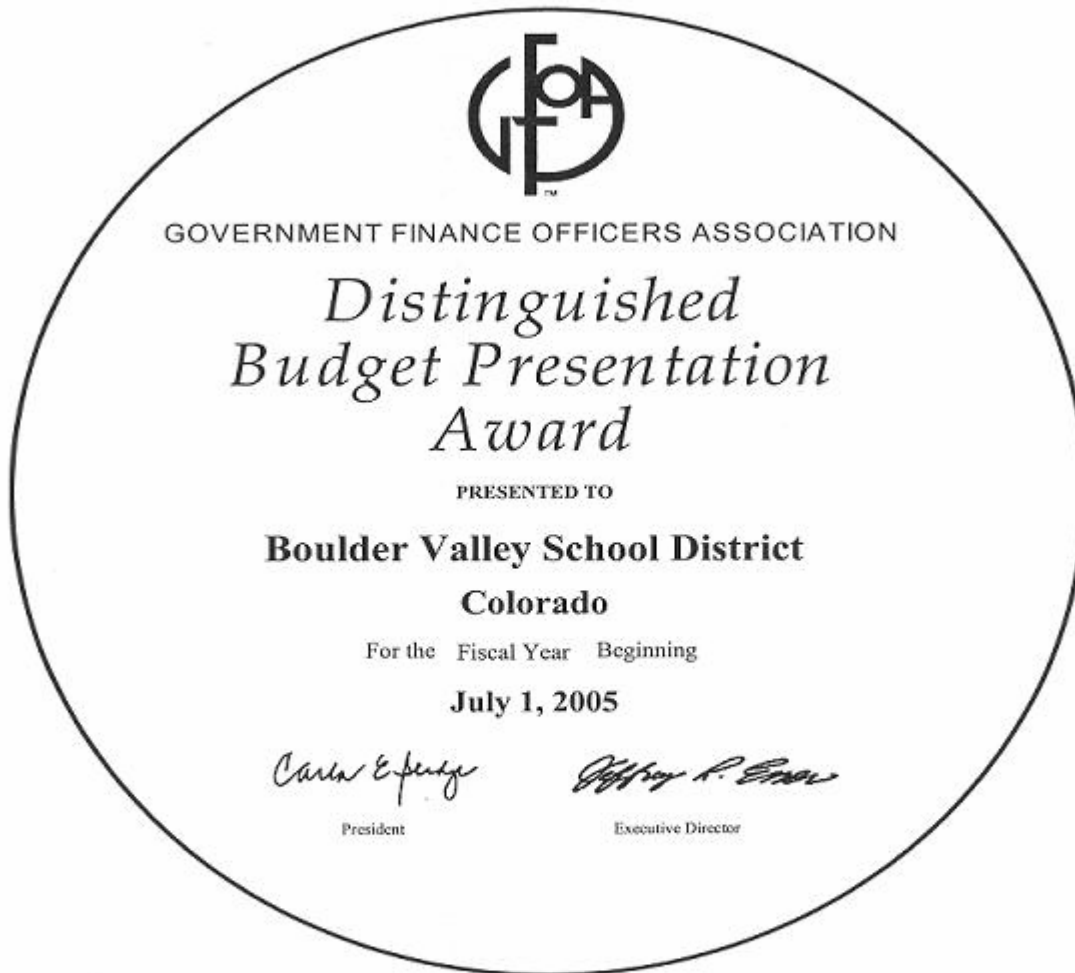


Table of Contents

1. **Introductory Material:**

Understanding the Budget.....	1
Basis of Budgeting and Accounting.....	2
Fund Balance Requirements.....	3
Compliance Statements.....	3
Letter of Transmittal.....	4
Profile of the Government.....	4
Economic Conditions and Outlook.....	5
Financial Information.....	5
Other Information.....	7
Analysis of 2005-06.....	7
Analysis of 2006-07.....	8
School Finance Act Funding for 2006-07.....	9
Principal Issues Facing the District.....	9
Enrollment Projections.....	10
District-Wide Enrollment Changes.....	11
Student FTE by Fund.....	11
Enrollment and Student FTE by Level.....	12
Budget Development Process Fiscal Year 2006-07.....	13
Mill Levies.....	15
Budget Development Timeline.....	16
Budget Adjustment Plan.....	18
Understanding School Finance in Colorado.....	23
Boulder Valley Statistics.....	26
Organizational Chart.....	28
Organizational Structure, Divisional Goals and BVSD Departments.....	30

2. **Goals:**

Budget Decisions are Shaped by Strategic Priorities and Financial Constraints.....	43
A Generation of School Finance.....	43
1982-1993.....	44
1988-2000.....	45
1998-2007.....	46
Per Pupil Expenditures.....	47
Enrollment.....	48
Student Demographics.....	48
Technology and Productivity.....	49
Employee Salary and Benefits.....	49
Student Teacher Ratios.....	50
Stretching Your BVSD Dollar – Historical Review.....	51
Making Choices in the BVSD Budget – Historical Review.....	52
Special Education Costs.....	54
Plan and Assess for Continuous Improvement.....	54
Implementation of the New Century Graduate Vision.....	55
Strategic Plan Guides District Decision-Making.....	56
The BVSD Mission.....	56
Priority One – Maximize Student Learning and Achievement.....	57
Priority Two – Foster Collaboration and Partnerships.....	62
Priority Three – Value Diversity and Promote Understanding.....	63
Priority Four – Provide A High-Quality, Committed Staff.....	64

Table of Contents (continued)

Priority Five – Manage Assets Responsibly	65
Priority Six – Plan and Assess for Continuous Improvement	67
Amendment 23 Statement.....	68
Amendment 23	72
3. District Budget Summaries:	
Explanation of All Funds.....	73
Expenditure Analysis by District Funds (graph)	75
Summary of All Funds	76
Special Education Funding.....	84
CDE 19 Report	85
School District Expenditure Comparisons	90
School Admin Expenses vs. Student per School (graph).....	91
4. General Operating Fund:	
General Operating Fund (three page summary)	93
General Operating Fund Highlights (charts)	96
Revenue Components.....	97
Beginning Balance Assumptions	98
Revenue Assumptions	99
Expenditure Assumptions.....	101
Reserve and Transfer Assumptions	101
5. General Operating Fund Program Summaries:	
Stretching Your BVSD Dollar	103
Making Choices in the BVSD Budget.....	104
GOF Expenditures by Service.....	106
Three Year Comparison	107
Service Budgets By Object.....	108
Project/Program Budget by Object.....	114
Fund Locations by Object.....	122
School Budgets	129
6. Staffing Summaries:	
Authorized Positions.....	139
Fund Summary of Changes in FTE	140
General Operating Fund Staffing Summary	142
Allocation of Budgets to Schools.....	145
School Allocation Formulas	146
School Program Allocation Formulas	153
7. Other Funds:	
Table of Contents	155
Summer School Fund.....	157
Technology Fund.....	158
Athletics Fund.....	160
Risk Management Fund	164
Insurance in Force	166
Community Schools Fund	168
Governmental Designated - Purpose Grants Fund	170
Tuition Based Preschool Fund	172
Transportation Fund	174
Colorado Preschool and Kindergarten Program Fund	176
Bond Redemption Fund	178

Table of Contents (continued)

Building Fund.....	180
Ballot Measure 3A.....	182
Commitments.....	182
Citizens' Bond Oversight Committee (CBOC).....	183
The Building Fund's Benefit to the BVSD Strategic Plan.....	183
The Building Fund's Relationship to the General Operating Fund.....	185
The Building Fund's Relationship to the Other Funds.....	186
Proposed Project List.....	187
Bond Management Team.....	188
Preliminary Phase 1 Project List.....	188
Capital Reserve Fund.....	190
Capital Reserve Fund Project Summary.....	192
Food Service Fund.....	196
Dental Insurance Fund.....	198
Trust and Agency Funds.....	200
Pupil Activity Fund.....	202
8. Component Units:	
Charter School Summary.....	203
Summit Middle School.....	206
Horizons Alternative K-8.....	207
Boulder Preparatory High School.....	208
Justice High.....	209
Peak to Peak K-12.....	210
9. Glossary:	
Glossary of Terms.....	211
10. Appendix:	
Appendix A: Budget Fact Sheet.....	223
Appendix B: Assessed Valuation.....	225
Appendix C: Mill Levies.....	226
Appendix D: History of School Finance Act Funding.....	227
Appendix E: Computation of Legal Debt Margin.....	228
Appendix F: Debt Schedule.....	229
Appendix G: State of Colorado Critical Dates.....	230
Appendix H: Policies.....	236



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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 a planning tool for determining expenditure estimates in relationship to resources. The budget incorporates the District's goals and guides the operation of the District for the upcoming year. The 2006-07 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the District.

The contents are organized in ten sections:

1. **Introductory Material:** Presents information about the Boulder Valley School District, taxpayer 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 a 3-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance summaries for all of the District's funds, and a comparison of Boulder Valley expenditures to other Colorado districts.
4. **General Operating Fund:** Outlines the revenue assumptions and expenditures planned in the District's operating fund.
5. **Program Summaries:** Contains a three-year comparison of major District programs areas, as well as detailed 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. **Other Funds:** Provides 3-year summary and current year detail about the District's funds other than the General Operating Fund and the charter schools.
8. **Component Units:** This section presents charter schools as component units of the District.
9. **Glossary:** Contains a glossary of terms used in the budget document.
10. **Appendix:** Includes historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding. The Colorado Department of Education (CDE) critical dates. The District's current debt schedules and policies are also included.

The 2006-07 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 2006-07 Revised Adopted Budget is also available in PDF format on our website at: www.bvsd.org, or a CD ROM may be purchased in the Budget Services Office for a nominal fee.

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, 2006, which includes audited financial statements. The Comprehensive Annual Financial Report (CAFR) for 2005-06 is also available on the budget page of 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 2006-07 Revised Adopted 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 (GAAP). On a budgetary basis, the District has not budgeted a deficit fund balance and is in compliance with state legal requirements.

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

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

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

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

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 2006-07 General Operating Fund budget is in compliance with these fund balance requirements.

Compliance Statements

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

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government and other sources using methods recommended in the Financial Policies and Procedures Handbook. 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 2006-07 Revised Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation and reserve requirements of Section 20 of Article X of the Constitution.



6500 Arapahoe, P.O. Box 9011
Boulder, Colorado 80301

Budget Services Department

Date: January 23, 2007
To: Dr. George F. Garcia, Superintendent
From: Bill Sutter, Director of Budget Services
Subject: 2006-07 Revised Adopted Budget



I am presenting to you the Boulder Valley School District 2006-07 Revised Adopted Budget for fiscal year July 1, 2006 – June 30, 2007, approved by the Board of Education on October 10, 2006. This document also incorporates the information, facts and figures related to the 2006-07 Supplemental Budget adopted by the Board of Education on January 23, 2007 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. The supplemental budget impacts three funds, Capital Reserve, Bond Redemption and the Building Fund. Details related to the supplemental budget can be found in each of the respective sections within the Other Funds chapter of this document.

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 2006-07 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 contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown and Gold Hill are served.

The District provides a full and challenging range of educational programs and services authorized by Colorado State Statute including 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 through the Colorado Preschool and Kindergarten Program, Community Montessori focus school and the Special Education program.

Five charter schools are included as component units of the Boulder Valley School District RE-2 for 2006-07: Summit Middle Charter School, Horizons K-8 Alternative School, Peak to Peak K-12 Charter School, Boulder Preparatory High School and Justice High School. Justice High School is a new charter school for the 2006-07 fiscal year and serves at-risk youth in grades 6-12.

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.

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

According to U.S. Bank's Colorado Economic Forecast 2006, the outlook for the U.S. and Colorado economies is dependant on a number of variable factors, and economists are reporting a mixed outlook for the near future. "The U.S. economy began 2006 propelled by a great deal of positive momentum. The economy is in the fifth year of the expansion phase of the business cycle." Colorado's unemployment rate dropped to 5.0% in 2005 from 5.6% in 2004 and is forecasted to drop another 0.2% in 2006. However, employment growth slowed throughout 2005 from 2.6% in the first quarter to 1.9% in the fourth. "Two sectors of the Colorado economy are particularly strong, tourism and mining. Mining, primarily oil and gas, has replaced tourism as the state's second largest industry (after manufacturing), with an estimated \$10.3 billion in mineral production in 2005, up from a record \$8.5 billion in 2004. However, its impact is localized, particularly in Garfield, Mesa and Weld counties."

"The Denver-Boulder inflation rate, which averaged 0.1% in 2004, increased to 2.1% in 2005, still well below the national level. The primary factor in Denver's better inflation performance was housing prices, which fell 0.5% in the second half of the year. Transportation soared 11.0% and medical care increased 4.9%." As public school funding is directly tied to the Denver-Boulder inflation rate, these data are concerning. While the inflation rate is suppressed by housing prices, this factor does not impact the cost of operating a school district. On the other hand, the cost of transportation and medical care directly impacts the operations of a school district. This confirms that at the present time, costs are increasing more significantly in areas that are directly tied to school operations than indicated by the inflation rate and funded by the Colorado School Finance Act.

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, 2006 provided no instances of material weaknesses or reportable conditions in internal control or material violations of applicable laws, regulations, contracts and grants.

Budgeting Controls

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

Cash Management

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

In order to meet its cash flow requirements in 2006-07, the District will participate in the State of Colorado's Interest Free Loan Program. This program allows the District to borrow funds from the State Treasury as needed to fund its operations. In June of 2006, District staff received authorization from the Board of Education to borrow up to \$73 million from this program for the 2006-07 fiscal year. All funds will be repaid to the State Treasury by June 30, 2007.

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 Risk Management Fund on page 164 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 these audits beginning with the June 30, 2005 fiscal year. The contract was awarded based upon the recommendation of the Audit Committee. This firm has a contract with the District to perform the annual independent audit services through the 2008-09 fiscal year. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2005, as well as previous fiscal years, can be found on the District's website at www.bvdsd.org.

Awards

The Government Finance Officers Association (GFOA) awarded the Boulder Valley School District RE-2 the Distinguished Budget Presentation Award for the fiscal year beginning July 1, 2005. In order to be granted the Distinguished Budget Presentation Award, the District's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

In addition, a Certificate of Achievement for Excellence in Financial Reporting was awarded to the Boulder Valley School District RE-2 for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2005. In order to be awarded a Certificate of Achievement, the District had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

Analysis of 2005-06

For the year ended June 30, 2006, revenues exceeded expenditures in the General Operating Fund by \$8.7 million; \$5.5 million more than projected in the mid-year estimate. In total, this is a combination of nearly \$3 million in additional revenue and just under \$5.5 million in unspent budget items. The most significant variances occurred in salaries on the expenditure side and additional funds from tax abatements and the special education categorical reimbursement from the legislature on the revenue side.

Within the salary category, two specific types of non-salary pay were found to be under spent; substitute teachers and extra duty contracts for student activity sponsors. The substitute teacher accounts were under spent by just under \$240,000, or approximately 15% of that line item, due to fewer staff absences. Additionally, extra duty contracts were under spent by about the same amount, 21% of that category, as a result of a significant number of unfilled contracts at the schools. Other employee pay lines, such as overtime, stipend pay and substitute pay for professional development were overspent by nearly \$250,000; however these budget line items are typically covered by other discretionary operational budgets.

The balance of general salaries, under spent by just under \$4.1 million, represents a variance of approximately 3% compared to the regular salary budget. Of the \$5.5 million in total unexpended General Operating Fund budgets, just over \$1.4 million, or 25%, is attributable to identified carryover items including

School Resource Allocations, Medicaid, textbooks and one time items budgeted but unspent in 2005-06. Policy DB states that any excess of revenues over expenditures may only be spent on one-time items.

The revised student enrollment estimates were right on target in 2005-06. District staff have utilized a method of developing conservative enrollment projections early in the budget process and adding the appropriate resources to the revised budget as actual enrollments become evident in the fall. This process allows the District to quickly respond to students as they arrive while minimizing the risk to financial obligations associated with employee contracts.

As the District is experiencing stable enrollment, our financial flexibility is greatly diminished. Estimates regarding employee salaries and benefits have also been made utilizing conservative projection models primarily due to the nature of employee contracts limiting the ability to react to funding fluctuations once the fiscal year has started. This tactic has been utilized to prevent a mid-year hiring freeze and budget reductions to overcome a revenue shortfall as was experienced during the 2001-02 fiscal year. As we move forward, the overall budget for salaries has been tightened to reduce the variance between budgeted amounts and actual expenditures. The District's limited financial flexibility resulting from overall flat enrollment coupled with charter growth requires that this budget tightening be incremental and based on historical trends to reduce the financial risk to the District.

Analysis of 2006-07

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 2006-07 school year. This concern is primarily driven by our projected flat to declining enrollment within non-charter schools. The General Operating Fund's 2005-06 ending balance was more favorable than budget allowing for significant dollars to be allocated for critical needs, including establishing a reserve for a self-funded insurance program, capital projects, textbooks, staff development and technology support. Unallocated dollars from the 2005 Transportation mill levy override provided 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 \$1.6 million. As large numbers of the District's senior staff retire, attrition savings will decline in the coming years.

The passage of Referendum C in the fall of 2005 provided additional operating funds related to unreimbursed Special Education costs, estimated at \$600,000. Although concern still exists regarding the State of Colorado's continuing budget issues and dilemmas for the future regarding funding for public education, the passage of Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, continues to support school districts across the state of Colorado. Because the ballot measure was 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 increase funding for K-12 education, but it did provide the added benefit of removing many financial pressures from the state budget process, insuring more stable funding for public education into the near future. In other words, K-12 public education has been spared significant reductions in funding with the passage of this legislation, but is unlikely to see funding increases beyond those mandated in Amendment 23 to the Colorado constitution.

The two ballot initiatives on the November 2006 ballot mandating a percentage of total District expenditures for direct classroom instruction did not pass. These initiatives, had they been successful, would have negatively impacted public education in Colorado and eroded the ability of local school boards to make decisions that improve the educational opportunities for the students they serve.

The 2006-07 increase to the State per pupil base revenue is 3.1%. During the 2006-07 budget development process, many critical issues for the Boulder Valley School District were identified. The minimal dollars available to meet those needs limited the extent to which those requests were funded. While original student enrollment projections indicated a large decline in students who attend non-charter schools within Boulder Valley, that projection was updated in the early part of the school year to indicate growth of 0.66% however; all non-charter growth is projected to occur in the Colorado Preschool and Kindergarten Program. All other student growth in the District is projected to occur in charter schools which continue to grow to contracted capacity. A chart on page 11 details the changes in student FTE.

The 2006-07 Revised Adopted Budget is essentially a maintenance budget with new dollars going to employee compensation, charter enrollment growth, the continuation of instructional program implementation in Lafayette and Boulder in the area of socio-economic de-stratification, and critical District funding for secondary instruction, information technology and utilities. A scheduled 0.5% increase in the employer rate paid to the Public Employees' Retirement Association (PERA) will take effect January 1, 2007. By state statute, rates will continue to increase each year through January 2011. Each 0.5% rate adjustment is an increase to the annual District expenditures of approximately \$700,000.

This budget includes an unrestricted beginning balance of \$8.7 million due to revenues exceeding expenditures in 2005-06. This budget also contains one-time expenditures associated with approved employee contracts. This unrestricted beginning balance has been allocated for one-time expenditures in accordance with the fund balance requirements of BVSD Policy DB (see Appendix H) as approved on April 13, 2004. These one-time expenditures are identified in the Budget Adjustment Plan on pages 18-22. This 2006-07 General Operating Fund budget is in compliance with the fund balance requirements of BVSD Policy DB.

On November 1, 2006, the voters within the Boulder Valley School District generously authorized a bond issue, allowing the District to borrow \$296.8 million for critical repairs and capital improvements to District infrastructure. The funds will be utilized in accordance with the District's approved Educational Facilities Master Plan which is available on the District's website at www.bvdsd.org, and is summarized as follows:

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

School Finance Act Funding for 2006-07

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 3.1%. This included an inflationary increase of 2.1% plus 1%. This funding level reflects the mandate approved with the passage of Amendment 23 to the Colorado Constitution in November of 2000. Amendment 23 guarantees annual funding increases of inflation plus one percent for ten years and subsequent increases equal to inflation. Minor adjustments to the factors within the School Finance Act formula slightly increased funding based on the District's at-risk student population. The projected School Finance Act per pupil revenue for 2006-07 for Boulder Valley is \$6,315. Total Program funding, defined by the School Finance Act, is projected to be \$168,887,188. However the timing of tax collections over two fiscal years will result in approximately \$700,000 less revenue in 2006-07 from the state determined per pupil revenues.

Principal Issues Facing the District

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."

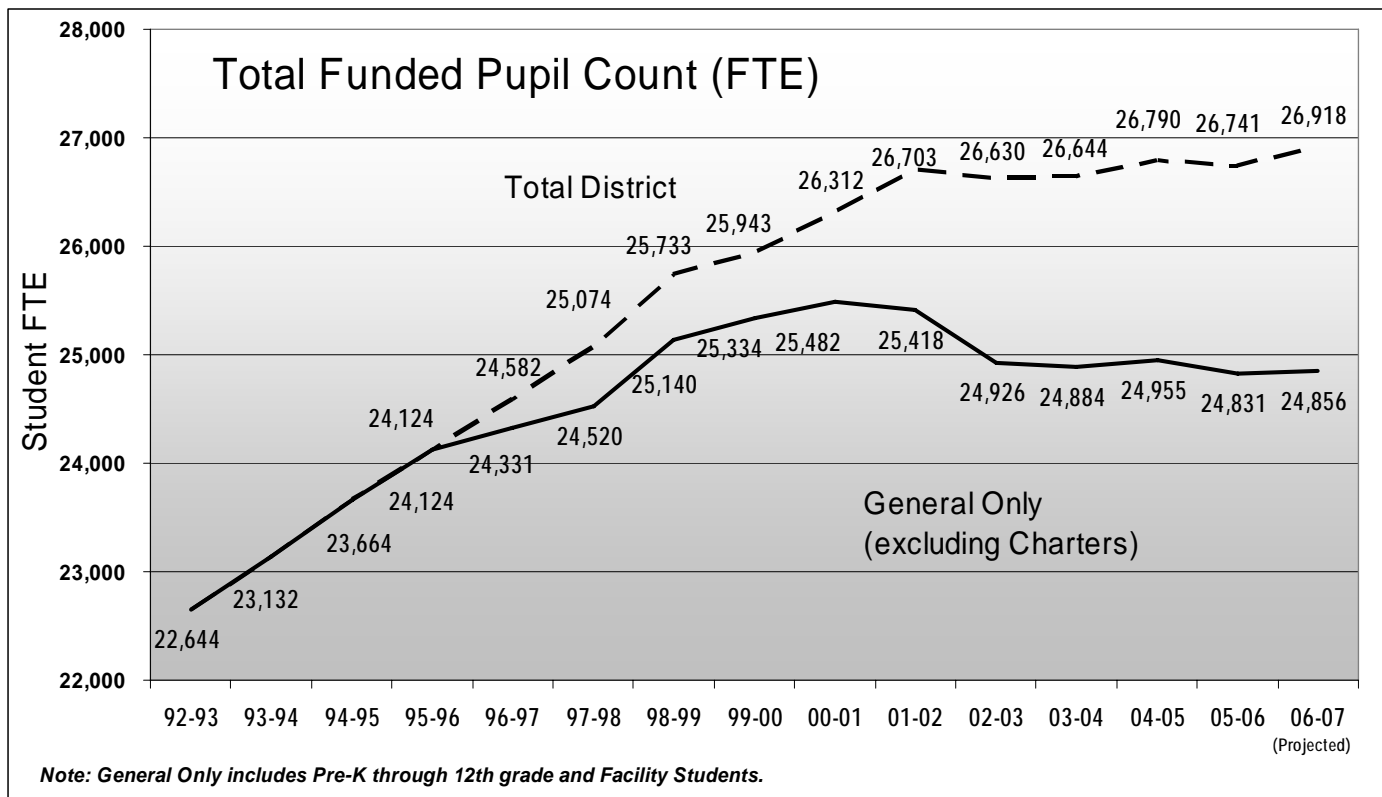
Stratification: Another area of concern is socio-economic and racial stratification between some BVSD schools. In the fall of 2004, the Board of Education appointed a Stratification Task Force to examine this phenomenon within the District. This citizen-led group researched District data, policies and practices and developed recommendations to deal with this concerning trend. The Stratification Task Force report, executive summary and recommendations can be found on the BVSD website (www.bvsd.org). Many of the recommendations are under review for implementation in the current and coming fiscal years. In the 2006-07 Revised Adopted Budget, BVSD has allocated more than \$600,000 to implement programs targeting destratification.

Stable Enrollment: The projected stable enrollment into the near future poses many challenges for the Boulder Valley School District. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional per pupil revenues are generated only through the 'inflation plus 1%' formula required by Amendment 23. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades and programs, a review of resource allocations between programs is necessary to determine the adjustments necessary to address the needs of those shifting student populations without significant additional resources.

Enrollment Projections

2006-07 enrollment projections indicated a slight increase of 0.66% across the District. Projected charter school growth of 7.93% is driven by continued growth at three existing charter schools and the opening of a fifth new charter school. Subsequently, non-charter schools are expected to increase by 0.10%, or 25 FTE when compared to the 2005-06 audited actual student FTE, continuing the trend of stable enrollment for the past four years. The following charts 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; almost 6.8% for the 2005-06 year. This enrollment cannot be guaranteed in the future as neighboring districts grow and build new school facilities.



District-Wide Enrollment Changes

The total number of BVSD students is projected to increase by 248 from the October 1, 2005 pupil count. For the Funded Pupil Count, half-time students are counted as 0.5 FTE. In 2006-07, the Total Student FTE is expected to increase by 176.5 FTE, a 0.66% increase.

	2005-06 Audited Actual	2006-07 June Adopted	2006-07 Revised October Budget	COMPARISONS	
				2005-06 Actual to 2006-07 Revised	2006-07 June Adopted to 2006-07 Revised
Total Enrollment (Heads)	27,921.0	27,835.0	28,169.0	248.0 / 0.89%	334.0 / 1.20%
Total Student Full Time Equivalent (FTE)	26,741.0	26,647.0	26,917.5	176.5 / 0.66%	270.5 / 1.02%
Total Funded Pupil Count (FTE)*	26,790.3	26,742.3	26,917.5	127.2 / 0.47%	175.2 / 0.66%

* 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 176.5, or a 0.66% increase from 2005-06 audited actual figures. Further examination of enrollment by fund, reveals that General Fund student FTE is expected to remain at 24,710 student FTE, Charter School Fund is projected to increase by 151.5 student FTE, and the Colorado Preschool and Kindergarten Program Fund is expected to increase by 25 student FTE.

	2005-06 Audited Actuals	2006-07 June Adopted	2006-07 Revised October Budget	COMPARISONS	
				2005-06 Actual to 2006-07 Revised	2006-07 June Adopted to 2006-07 Revised
General Fund	24,710.0	24,432.0	24,710.0	0.0 / 0.00%	278.0 / 1.14%
Charter Fund	1,910.5	2,094.5	2,062.0	151.5 / 7.93%	-32.5 / -1.55%
Colorado Preschool & Kindergarten Program Fund	120.5	120.5	145.5	25.0 / 20.75%	25.0 / 20.75%
Total Student Full Time Equivalent (FTE)	26,741.0	26,647.0	26,917.5	176.5 / 0.66%	270.5 / 1.02%
Total Funded Pupil Count (FTE)	26,790.3	26,742.3	26,917.5	127.2 / 0.47%	175.2 / 0.66%

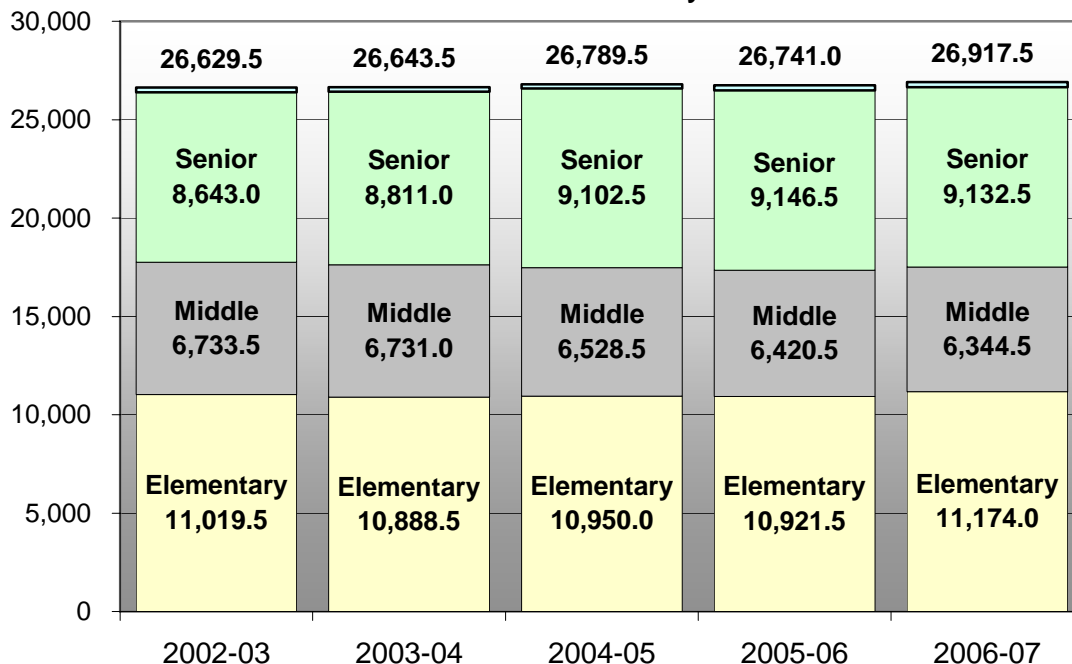
Enrollment and Student FTE by Level

The District's School Finance Act Total Program funding is based on the funded pupil count which is determined by full-time equivalent students; preschool and kindergarten students are counted half-time. The pupil count is held on October 1st 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 minimize the loss of funding that accompanies declining enrollment.

Student Enrollment	Oct-02 Actual	Oct-03 Actual	Oct-04 Actual	Oct-05 Actual	Oct-06 Projected
K-12	27,494	27,604	27,651	27,592	27,790
Pre-K	313	256	271	329	379
Total Enrollment	27,807	27,860	27,922	27,921	28,169

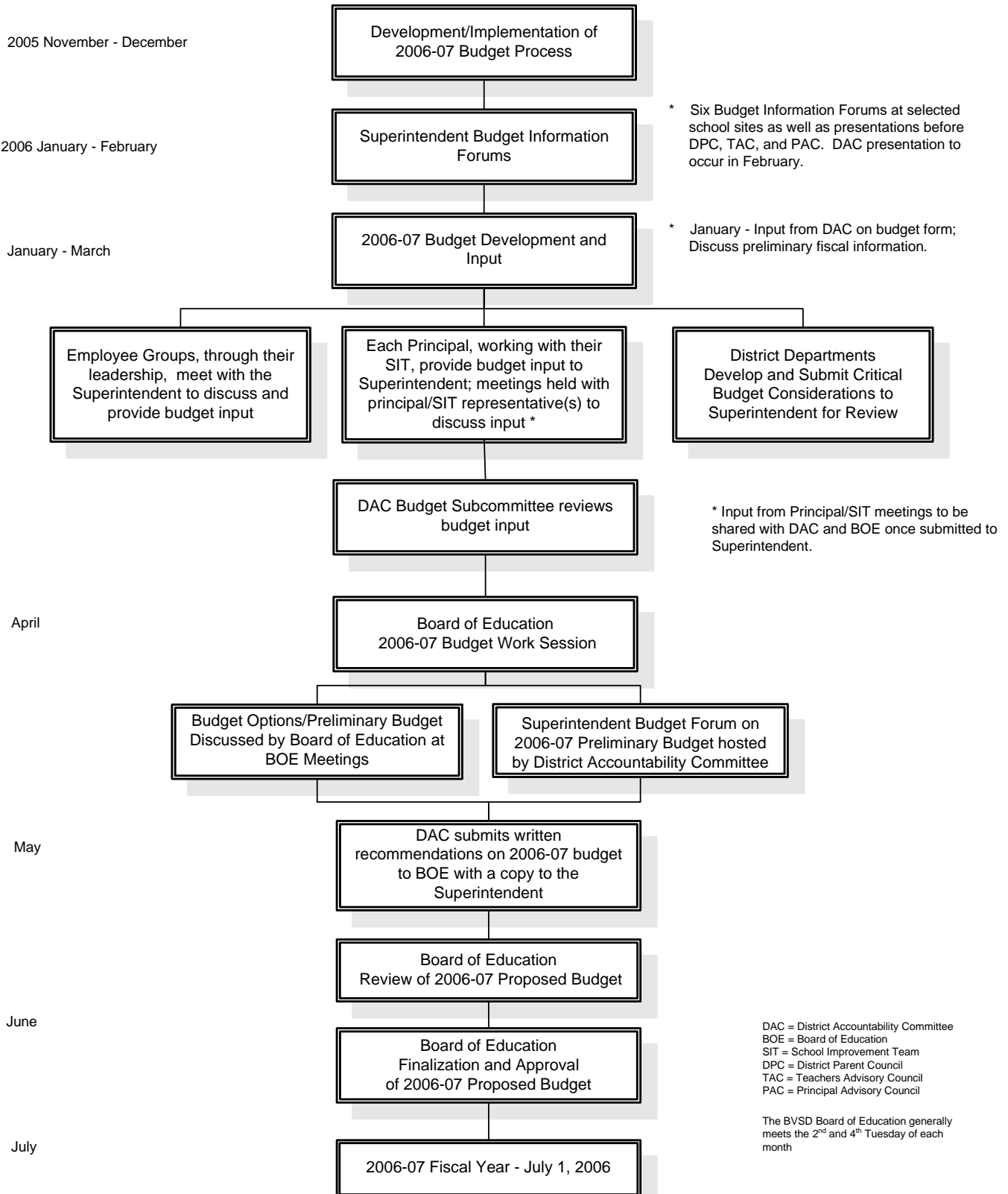
Student FTE	FY 02-03 Actual	FY 03-04 Actual	FY 04-05 Actual	FY 05-06 Submitted	FY 06-07 Projected
Elementary	11,019.5	10,888.5	10,950.0	10,921.5	11,174.0
Middle	6,733.5	6,731.0	6,528.5	6,420.5	6,344.5
Senior	8,643.0	8,811.0	9,102.5	9,146.5	9,132.5
Other	233.5	213.0	208.5	252.5	266.5
Total FTE	26,629.5	26,643.5	26,789.5	26,741.0	26,917.5
Change from Prior Year	(73.5)	14.0	146.0	(48.5)	176.5
% change from Prior Year	-0.28%	0.05%	0.55%	-0.18%	0.66%

Student FTE by Level





BUDGET DEVELOPMENT PROCESS FISCAL YEAR 2006-07



Budget Development Process (continued)

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

The Superintendent conducted budget information forums at selected schools sites in January and February, 2006. Two publications, titled "Budget Perspectives" and "Directing Resources Toward Student Achievement", were developed by the Budget Services Department to inform the school staff, parents and the community at large about school finance in Colorado and the budget process within the Boulder Valley School District. A video of the Superintendent's presentation of this information was also distributed to schools for staff and parent group discussion.

During the months of February and March, the Superintendent conducted budget hearings with all schools as well as central departments with critical District-wide issues. The major themes that were heard in these hearings were used in developing the 2006-07 Proposed Budget and 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.

A budget worksession was held with the Board of Education on April 18, 2006. This worksession reviewed the assumptions and projections for 2006-07 and identified the following District issues:

- Employee Compensation
- Maintain Student Achievement
- Close Achievement Gap
- Critical District Needs
- Legislative Actions
- Other District Funds

After reviewing the input from the Board of Education, the budget hearings, the enrollment projections and the most current revenue assumptions, the Superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the BVSD Strategic Plan. The preliminary budget was presented to the Board of Education on April 25, 2006. A public input session, hosted by the District Accountability Committee was conducted on April 27, 2006 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.

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

After the presentation of the 2006-07 Proposed Budget on May 23, 2006, the Board of Education continued discussions at the scheduled Board meetings until adoption of the 2006-07 budget at the June 13, 2006 meeting. Some minor adjustments, generally related to the finalization of the staff negotiations process, were included in the final adopted budget. 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 final phase of budget development was the modification of the June adopted budget based on final 2005-06 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 10, 2006 and a Supplemental Budget on January 23, 2007 as a result of the successful passage of the bond issue approved by the voters on November 7, 2006. This budget document incorporates all changes adopted on both October 10 and January 23.

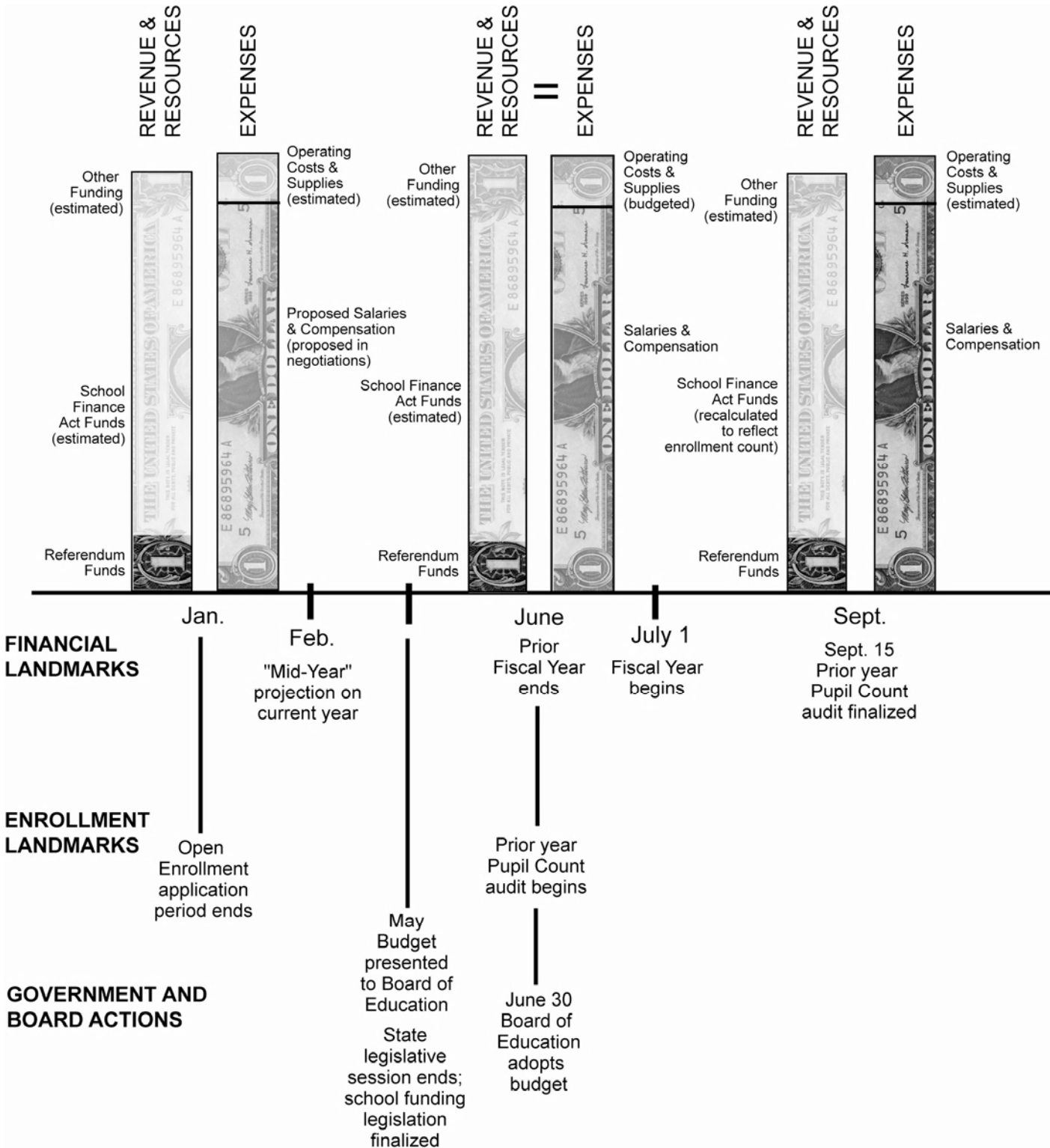
Mill Levies

The total 2006-07 BVSD mill levy has been certified at 39.564 mills, which is a 4.76% increase from the prior year. The mill levy is applied to assessed valuation, which increased by 0.25% to just over \$4.16 billion, net of tax incremental financing (TIF) agreements. 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 7.842 mills. The mill levy for abatements, refunds, and omitted property is 0.288 mills. The General Fund mill levy totals 33.153 mills, the Bond Redemption Fund is at 4.902 mills, and the Transportation mill levy passed in 2005 is 1.509 mills, all totaling 39.564 mills collectively. For detailed historical trends in mill levies, see Appendix C and assessed valuation historical information can be found in Appendix B.

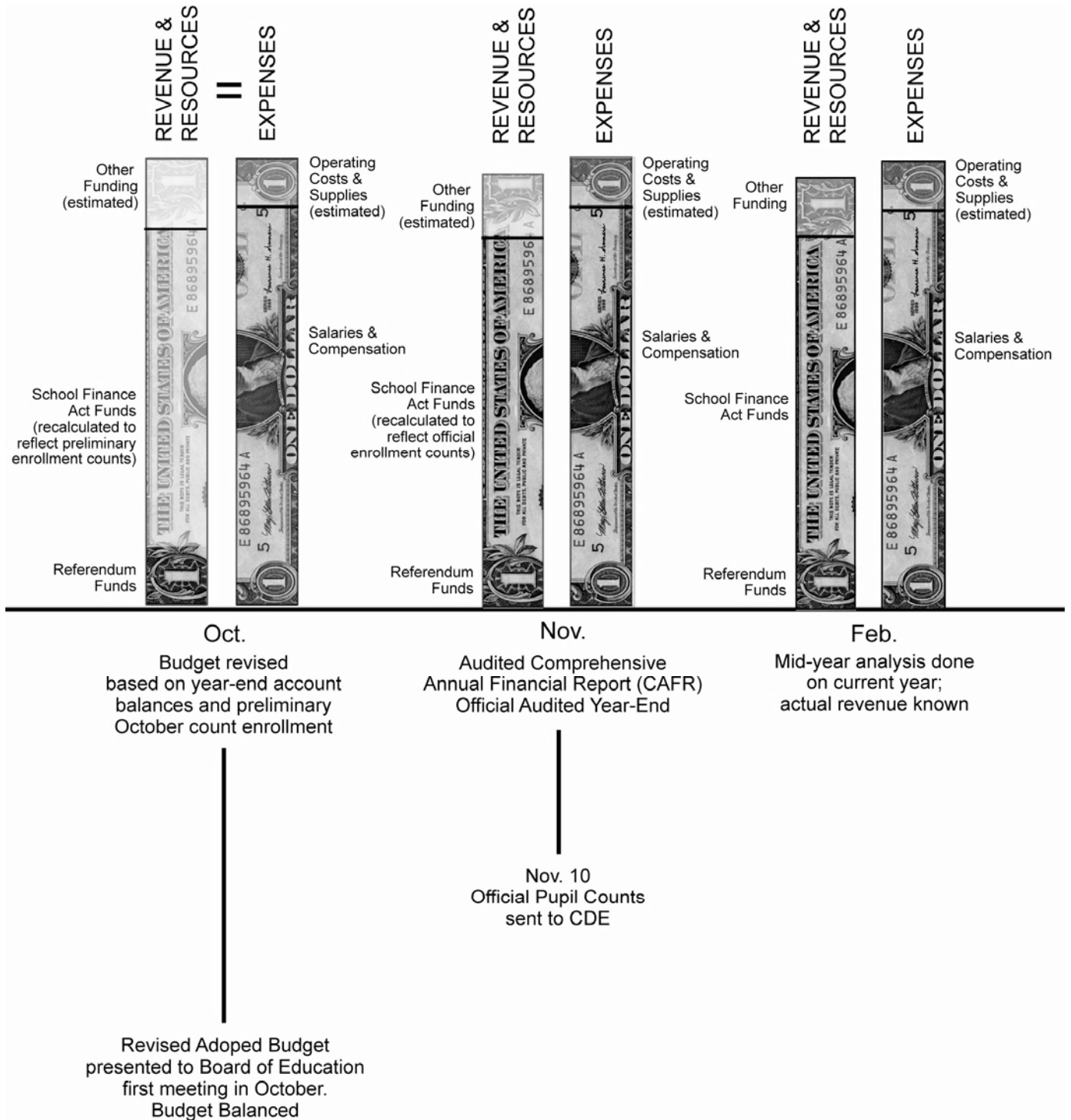
My thanks to the dedicated Budget Services staff of Kari Albright, Meredith Bullock, Debbie Filbeck, Joe Gierlach, Marie Naegele and Jen Orvis for their committed efforts in producing this document.



Budget Development Timeline



Budget Development Timeline (continued from previous page)



2006-2007 Budget Adjustment Plan

The 2006-07 Revised Adopted Budget includes these **significant** adjustments to the expenditure budget of the 2005-06 Revised Adopted Budget.

All Program Areas

1. Provides an additional \$7.7 million in employee compensation including \$6.9 million in negotiated salary increases, a \$1.7 million increase in health insurance premiums, \$700,000 for a 0.5% increase in the employer paid PERA rate and an estimated \$1.6 million in savings from the turnover of senior staff.*

Regular Instruction

2. Remove 2004-05 Textbook Carryover	\$ (402,643)	All Schools
3. Remove 2004-05 School Resource Allocation Carryover	(336,644)	All Schools
4. 2005-06 Textbook Carryover*	498,637	All Schools
5. 2005-06 School Resource Allocation Carryover*	362,452	All Schools

Subtotal Changes In Carryover Funds **\$ 121,802**

6. Increase Teacher FTE for Staffing Ratios (6.1 FTE)	\$ 406,010	Elementary Schools
7. Increase Specialist FTE for Staffing Ratios (1.077 FTE)	71,684	Elementary Schools
8. Reduce Teacher FTE for Staffing Ratios (9.2 FTE)	(607,642)	Middle Schools
9. Reduce Teacher FTE for Staffing Ratios (5.5 FTE)	(365,567)	Senior High Schools
10. Increase Teacher FTE for Staffing Ratios (2.5 FTE)	162,500	Elementary Schools
11. Increase Specialist FTE for Staffing Ratios (0.5 FTE)	32,500	Elementary Schools
12. Increase Teacher FTE for Staffing Ratios (1.5 FTE)	97,500	Middle Schools

Subtotal Changes In Staffing Ratios (Ongoing Funding) **\$ (203,015)**

13. Reduce Ongoing Textbook Funding*	\$ (300,000)	All Schools
14. Operating Funds for PYPIB	15,000	Whittier Elementary
15. Preschool Teacher (0.16 FTE)	13,330	Sanchez Elementary
16. Extended Day Kindergarten Teacher (0.5 FTE)	29,475	Sanchez Elementary
17. IB Teacher (0.4 FTE)**	26,624	Centaurus High School
18. IB Coordinator (0.2 FTE)**	13,312	Centaurus High School
19. Math Coordinator for Phase II Program Implementation (0.5 FTE)	44,000	Columbine Elementary
20. Operating Funds for Phase II Program Implementation	1,500	BCSIS Elementary
21. Operating Funds for Phase II Program Implementation	1,500	High Peaks Elementary
22. Operating Funds for Phase II Program Implementation	1,500	Foothill Elementary
23. Operating Funds for Phase II Program Implementation	6,000	Columbine Elementary

Subtotal Changes in Ongoing Funding **\$ (147,760)**

24. Remove 2005-06 One Time Funds	\$ (1,010,169)	All Schools
25. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	57,398	BCSIS Elementary
26. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	58,370	High Peaks Elementary
27. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	64,744	Foothill Elementary
28. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	49,000	Monarch High
29. One Time Funds for Phase II Program Implementation (Operating Funds)	15,000	Columbine Elementary

2006-2007 Budget Adjustment Plan - Continued

30. One Time Increased Staffing for High School Anomalies (7.0 FTE)	455,000	High Schools
31. One Time Funds for New Educator Orientation	100,000	All Schools
32. One Time Funds for Textbooks*	300,000	All Schools
33. One Time Textbooks/Learning Materials*	228,334	All Schools
34. One Time Dental Charges*	100,000	All Schools
35. One Time TBD*	274,385	All Schools
Subtotal Changes in One Time Funding	\$ 692,062	

Regular Instruction Total

\$ 463,089

Special Instruction

36. Carryover TAG Professional Development*	\$ 41,539	All Schools
37. Carryover TAG Additional Revenue*	49,483	All Schools
Subtotal Changes In Carryover Funds	\$ 91,022	

38. ESL Teacher FTE for Phase II Program Implementation (1.0 FTE)	\$ 67,000	Birch Elementary
39. ESL Teacher FTE for Phase II Program Implementation (1.0 FTE)	67,000	Fairview High School
40. ESL Teacher FTE for Phase II Program Implementation (0.3 FTE)	20,100	Columbine Elementary
41. TAG Coordinator for Phase II Program Implementation (0.7 FTE)	50,500	Columbine Elementary
Subtotal Changes in Ongoing Funding	\$ 204,600	

Special Instruction Total

\$ 295,622

Instructional Support Programs

42. Remove 2004-05 Medicaid Program Carryover	\$ (123,481)	Nursing Services
43. Remove 2004-05 Computer Replacement Carryover	(153,850)	Information Technology
44. Carryover TIES Training*	223,000	Learning Services
45. Carryover Counseling Curriculum*	9,000	Secondary Schools
46. Carryover Medicaid Program*	126,991	Nursing Services
Subtotal Changes In Carryover Funds	\$ 81,660	

47. Community Liaison for Phase II Program Implementation (0.5 FTE)	\$ 19,500	BCSIS Elementary
48. Community Liaison for Phase II Program Implementation (0.5 FTE)	19,500	High Peaks Elementary
49. Community Liaison for Phase II Program Implementation (0.5 FTE)	19,500	Foothill Elementary
50. Community Liaison for Phase II Program Implementation (0.5 FTE)	19,500	Columbine Elementary
Subtotal Changes in Ongoing Funding	\$ 78,000	

51. Remove 2005-06 One Time Vertical Teaming Funds	\$ (20,000)	Secondary Education
52. Remove 2005-06 One Time IT School Support Funds	(100,000)	All Schools
53. Remove 2005-06 One Time Increased PIE & PEP Tuition Funds	(19,000)	Learning Services
54. Remove 2005-06 One Time Counseling Curriculum Funds	(50,000)	Secondary Schools
55. Remove 2005-06 One Time TIES Training Funds	(223,000)	Learning Services
56. One Time CELA Training	27,015	Planning & Assessment
Subtotal Changes in One Time Funding	\$ (384,985)	

Instructional Support Programs Total

\$ (225,325)

2006-2007 Budget Adjustment Plan – Continued

School Administration and Operations		
57. Remove 2004-05 Building Administrator Carryover	\$ (54,984)	All Schools
58. Carryover Paperless BOE System*	100,050	Board of Education
59. Carryover BOE Professional Development Accounts*	6,643	Board of Education
60. Carryover Other Miscellaneous Requests*	5,360	Departments
Subtotal Changes In Carryover Funds	\$ 57,069	
61. Elementary Principal Staffing (0.25 FTE)	\$ 27,721	Elementary Schools
62. Natural Gas Costs	198,515	All Buildings
63. Water / Sewage Costs	49,830	All Buildings
64. Electricity Costs	61,060	All Buildings
Subtotal Changes in Ongoing Funding	\$ 337,126	
School Administration and Operations Total	\$ 394,195	
District-Wide Services/Central Administration		
65. Software License Fees for E-Recruiting	\$ 65,000	Human Resources
66. Required Cell Phone Reimbursement	82,800	All Locations
67. Internet Connection Costs	9,300	Telecommunications
68. Tuition Reimbursement for Paraeducators	7,500	Human Resources
69. Clerical support for Phase II Program Implementation (0.5 FTE)	12,248	Open Enrollment
70. Operating Funds for Phase II Program Implementation	3,500	Open Enrollment
71. Annual Legal Update	3,500	Legal Services
Subtotal Changes in Ongoing Funding	\$ 183,848	
72. Remove 2005-06 One Time Funds	\$ (361,374)	Superintendent's Office
73. One Time Funds for Phase II Program Implementation - Marketing	90,000	Communications
74. One Time Funds for Health Insurance Study	50,000	Admin & Operations
75. One Time Teacher Stipends for Computer Replacement Program	79,000	Information Technology
76. One Time Technology Needs*	225,000	Information Technology
77. One Time Superintendent Search Committee*	60,000	Superintendent's Office
Subtotal Changes in One Time Funding	\$ 142,626	
District-Wide Services/Central Administration Total	\$ 326,474	
* Indicates an adjustment to the 2006-07 Proposed Budget Document.		
** Budgeted item not included in the 2006-07 Proposed Budget Adjustment Plan.		
Total	\$ 8,954,055	

Other Funds	
78. The Technology Fund reflects the District's Computer Replacement Program. The program will maintain current technologies by providing a four-year replacement cycle for all computers within the Boulder Valley School District as well as provide training and software as needed. The transfer to the Technology Fund has been increased by inflation (2.1%).	Technology Fund

2006-2007 Budget Adjustment Plan – Continued

- | | |
|---|---|
| 79. The 2006-07 transfer to the Athletics Fund has been increased by 3.1% to reflect the additional funding from the School Finance Act. The 2006-07 participation fees have been increased at the high school level in the second and third sport fees from \$110 to \$135 and \$85 to \$135 respectively, with a new family maximum fee of \$405. Middle level participation fee amounts have also increased from \$50 to \$75 for the six-game or eight-game competitive season, and from \$10 to \$25 for a single-game season. Activity ticket prices have increased from \$25 to \$35 per season ticket. A one time General Operating Fund transfer of \$267,044 is included in this budget to cover two thirds of the cost of this contract over the next three years. An additional \$62,000 is included to meet rising transportation costs. Increased expenditures include rising transportation costs and a change to the contract for athletic trainers with the Boulder Center for Sports Medicine. This contract change increases fees for trainer services to \$130,000 per year. The revised budget also reflects the allocation of carryover dollars for schools as appropriate. | Athletics Fund |
| 80. Workers' compensation insurance premiums are projected to increase by 56% from the previous year's amount. However, savings in deductible reimbursements from 2005-06 and decreased 2006-07 property and liability insurance premiums will require only a 5.76% increase in the 2006-07 General Operating Fund allocation to the Risk Management Fund. Beginning with the 2006-07 budget, the Insurance Reserve Fund has been renamed the Risk Management Fund and converted from an internal service fund to a sub fund of the General Operating Fund in order to comply with Colorado Department of Education requirements. | Risk Management Fund |
| 81. The total transfer from the Community Schools Fund is \$758,750. The base transfer of \$533,750 transfer from the Community Schools Fund has been increased by \$225,000 to fund projects in Information Technology related to the Lawson Enterprise System and the Computer Replacement Program. The facility rental program continues to operate under the cost recovery model as approved by the Board of Education in June 2001. Approved rate increases have been used to project facility rental revenues for the upcoming 2006-07 fiscal year. Additionally, a scholarship line item has been included to reflect the waiver of tuition for after school programs. Staff salaries and benefits are projected to increase. | Community School
Fund |
| 82. There are no significant changes to the Tuition-Based Preschool Fund for the 2006-07 budget year. | Tuition-Based Preschool
Fund |
| 83. BVSD received two new grants awards in 05-06, both of which are funded for three years. The Alcohol Abuse Reduction grant is being funded at \$472,225 for 2006-07 and the Title II B, NCLB, Math and Science Partnership grant is being funded at \$356,399 for 2006-07. Title III, English Language Learners was reduced by \$106,887 and Title III, ELL Immigrant Set-Aside is not being funded for BVSD for 2006-07. The Read to Achieve grant is in its third and final award year and has been funded at \$1,274,136 for 06-07. Funding that may be reduced or eliminated from the Federal budget in the future include Comprehensive School Reform, Services to Expelled Students, and Even Start. | Governmental
Designated-Purpose
Grants Fund |
| 84. The transfer to the Transportation Fund is decreased by \$1,375,416 to reflect additional revenues from the Transportation Mill Levy as recorded within the Transportation Fund. The Transportation Mill Levy is set at 1.509 mills and estimated to generate \$6,239,116 in revenue. | Transportation Fund |

2006-2007 Budget Adjustment Plan – Continued

85. The transfer to the Colorado Preschool and Kindergarten Program Fund has increased to reflect additional per pupil revenue as defined by the School Finance Act. Also, the Colorado Legislature funded additional slots for 2006-07 and BVSD was granted 50 additional preschool slots (25 FTE) by CDE. The total budget was determined using an allocation of 145.5 student FTE. The name for the Colorado Preschool Program was changed to the Colorado Preschool and Kindergarten Program by legislative action. Colorado Preschool and Kindergarten Program Fund
86. The mill levy for collections in 2007 is estimated to increase to 4.902 to provide the appropriate funding for the District's debt service obligations. Bond Redemption Fund
87. The Building Fund records the revenues and expenditures related to the \$296.8 million capital improvement bond issue for capital additions, upgrades, or replacements at each BVSD school, as approved by voters on November 7, 2006. District administrative and operational staff, in cooperation with learning services staff have begun the planning process necessary to determine a financing and construction schedule to implement an ambitious six-year construction timetable beginning in the spring of 2007. The revenue budget reflects the issuance of \$120 million of the bonds for Phase I projects, as well as interest earned on those funds. The expenditure budget has been set relatively high at \$5 million to account for expenditures related to the issuance of debt, program development and Phase I projects that may arise between the passage of the election and the end of the fiscal year. Unused resources at June 30, 2007 will carry forward into the next fiscal year. Building Fund
88. 2006-07 funding for capital projects includes the per pupil transfer from the General Operating Fund of \$3,977,901, revenue of \$630,000 from the sale of Palo Park in Boulder, a one-time transfer of \$1,409,000 from the General Operating Fund and \$1,459,635 of unencumbered beginning fund balance. Infrastructure for the implementation for the Computer Replacement Program is reflected in the 2006-07 Capital Reserve Project List. The estimated 2006-07 beginning fund balance is a result of several large summer construction projects which are being carried over into the new fiscal year and an unanticipated sale of real estate. Capital Reserve Fund
89. The Food Service Fund budget has been prepared using a \$0.25 increase in lunch prices for the 2006-07 school year. As in prior years, labor and benefit costs continue to increase. Contributed capital and beginning balances have been adjusted to reflect changes in GASB 34 requirements. The contributed capital amount will be adjusted each year by the annual depreciation expense. Food Service Fund
90. This internal service fund accounts for claims and administrative fees of the District's self-funded dental insurance employee benefit program. The District contributes \$431 per eligible employee to this fund. It has been actuarially determined that current contributions plus reserves are sufficient to cover current and future claims. Dental Insurance Fund
91. Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12 will increase by 59.5 to 1,256 FTE. Horizons Alternative K-8 will decrease to 303 from 304. Boulder Preparatory High School's count will increase to 130 from 103. Summit Middle School will increase to 312 from 300. Justice High School will begin the 2006-07 fiscal year as a new charter school with 61 student FTE. Related fund transfers and expenditures have been adjusted to reflect these additional students. Charter Schools 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 legislature and approved by the governor determines how much of the total State budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the State using formulas in the Colorado School Finance Act. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the State and how much is paid through local taxes. After the state determines the funding, each district determines how to allocate those resources within its local system including every school within the district.

Who Determines How Much Funding Each School District Receives?

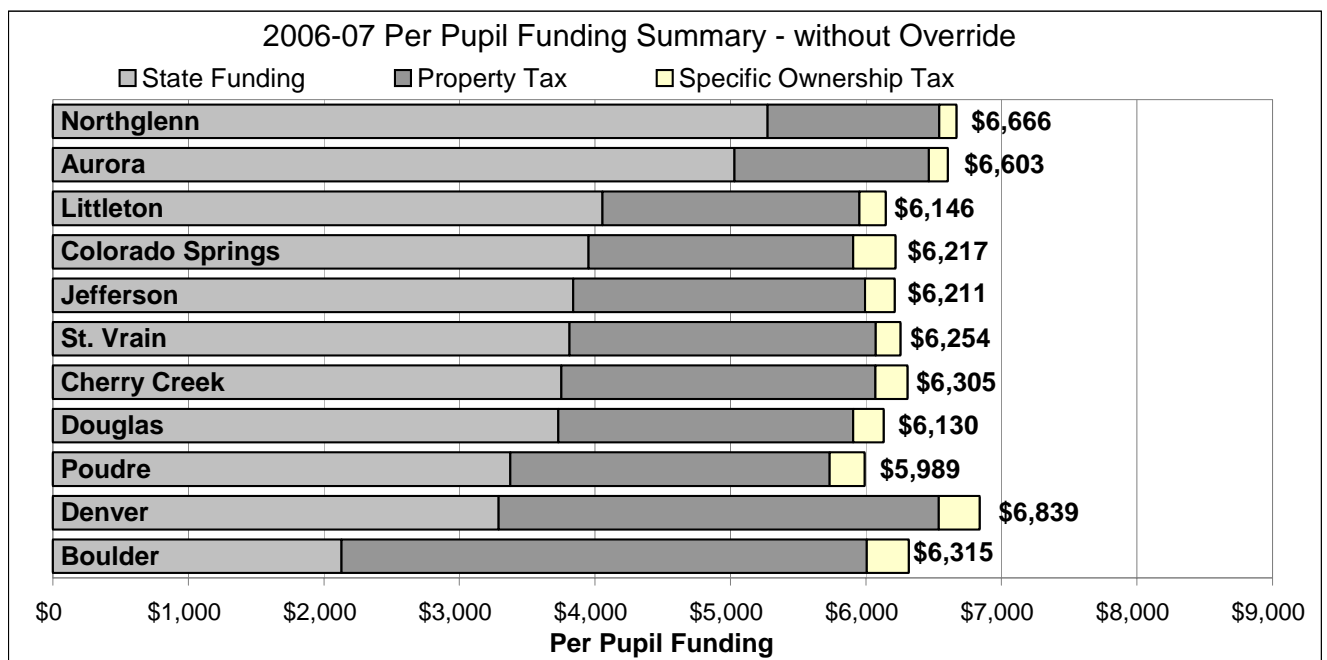
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

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 2006-07 school year, it is estimated the Boulder Valley School District will receive \$6,315 for each student FTE.

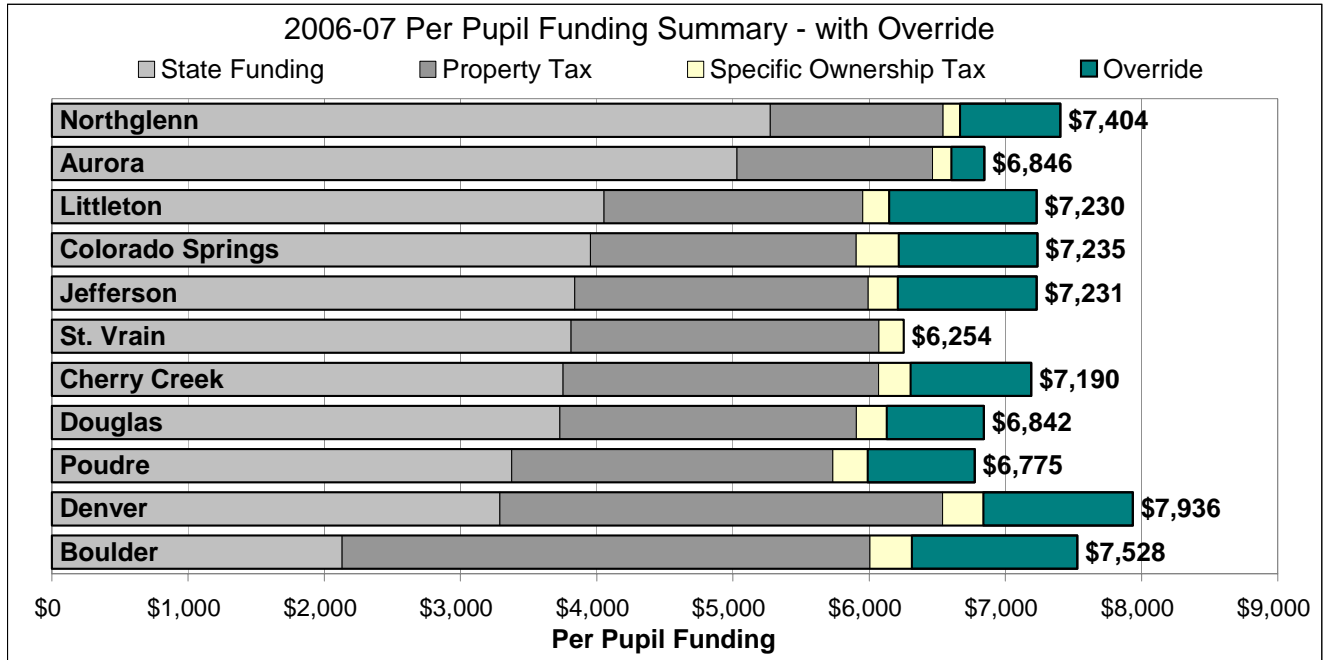
State Equalization

Schools are funded from basically three sources: local property tax, state funds and vehicle registration fees, known 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 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. It is interesting to note that the State portion for Boulder has shifted from 22% of total program funding in 2003-04 to 27% in 2006-07. This is an indication of the side effects of the tax policy amendments to the Colorado Constitution, which shifts the funding burden from the local taxpayer to 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 the 2007 collection year, 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 2007, the Boulder Valley School District tax rate is 39.564 mills or \$314.93 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 \$1,147.36 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.

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:

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
5	Charter Schools Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School and Justice High School
54	Total Schools

Programs/Administration:

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

Boulder Valley Geographic Information:

Area:

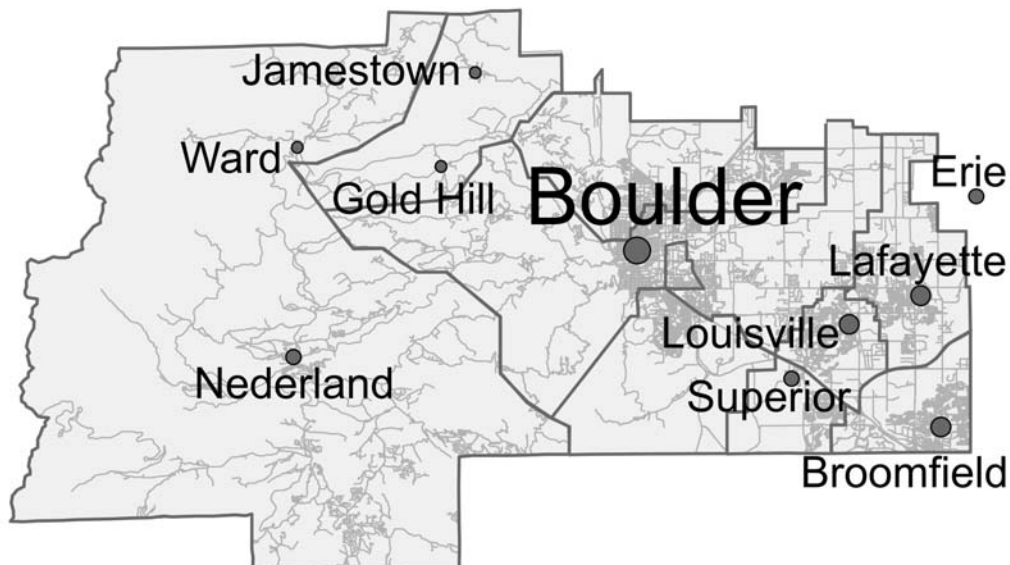
The Boulder Valley School District is made up of approximately 500 square miles in the southern half of Boulder County, the northern part of Gilpin County and a significant portion of western Broomfield County. BVSD covers one of the larger school regions in the metro-Denver area.

Land/Buildings:

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

Communities:

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

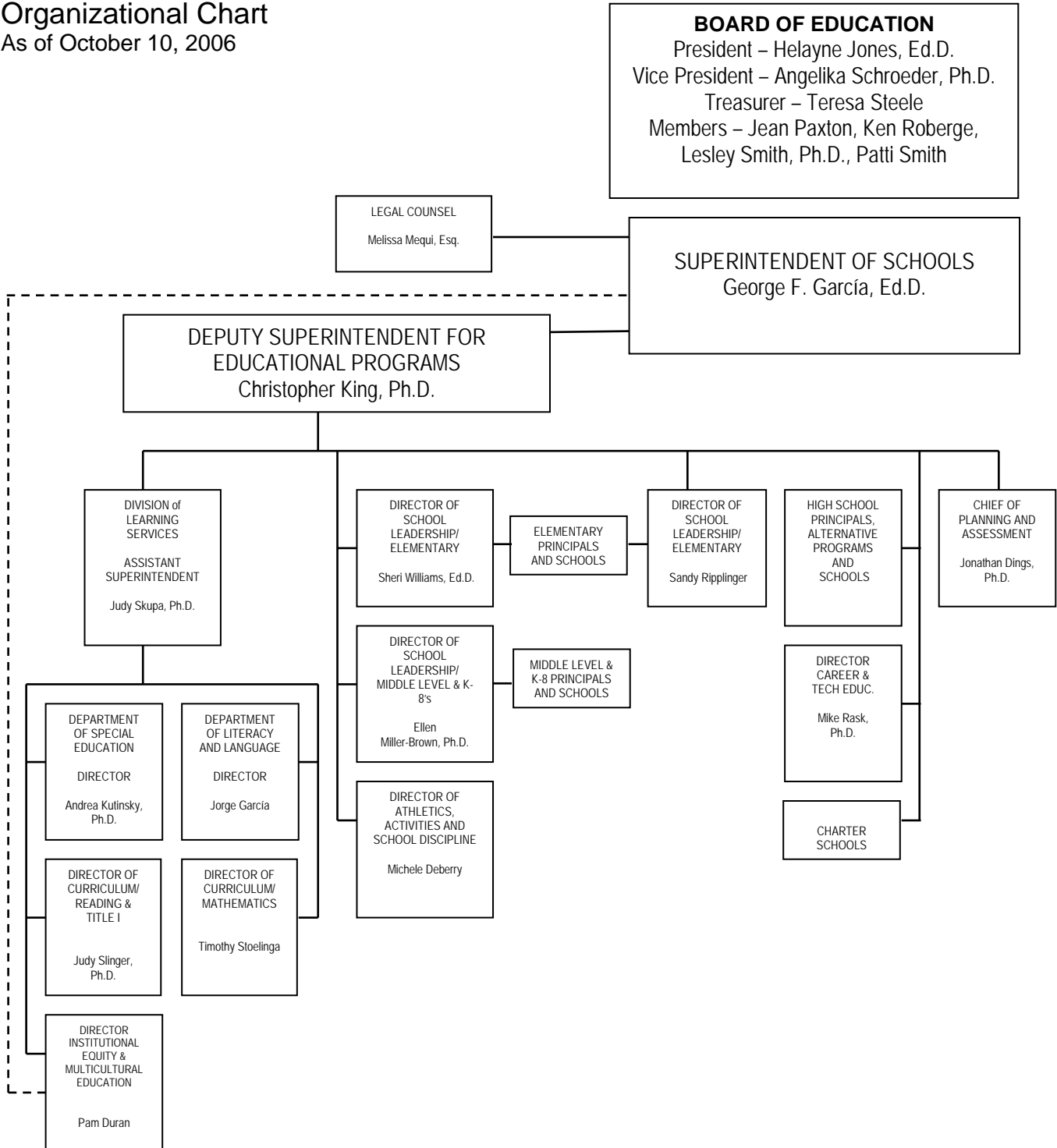




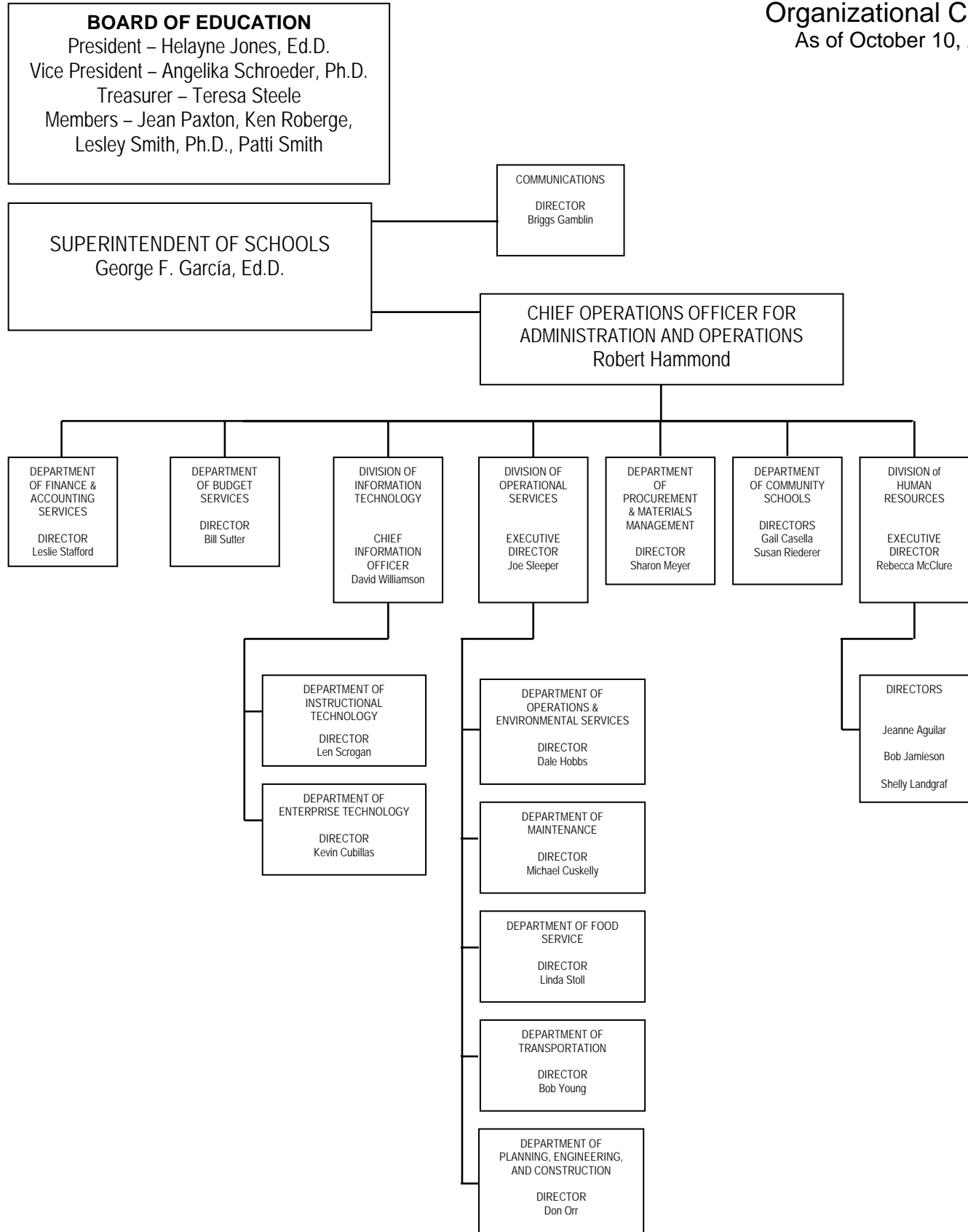
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Boulder Valley School District

Organizational Chart
As of October 10, 2006



Boulder Valley School District
Organizational Chart
 As of October 10, 2006



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 56 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:

2006-07 Central Services Divisional Goals and Objectives:

1. Develop a branding and marketing plan for the schools of the Boulder Valley School District to strengthen the continuity of perception within the local community, state and nation.
Department(s): Communication Services
Strategic Initiative: Value diversity and promote understanding
2. Implement the Communications 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.
Department(s): Communication Services
Strategic Initiative: Foster collaboration and partnerships
3. Review and revise as necessary the legal guidelines/practices/content regarding information published on websites, emails and newsletters.
Department(s): Legal Counsel
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: Melissa Mequi, Esq.

Description: This office provides and coordinates legal services for the District, both in-house and as a purchased service for specialized legal services as well as some risk management liability services. 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:

2006-07 Educational Programs Divisional Goals and Objectives:

1. Engage a firm to perform an external audit of selected instructional programs to evaluate outcomes as related resources used to implement the programs.
Department(s): Learning Services
Strategic Initiative: Maximize student learning and achievement
2. Administer newly developed non-CSAP assessments to include:
 - K-12 Visual Arts
 - K-12 Music
 - World Language Reading and Speaking
 - 6-12 Social StudiesDepartment(s): Learning Services, Planning and Assessment
Strategic Initiative: Maximize student learning and achievement
3. Implement the secondary level counseling curriculum developed during the 2005-06 fiscal year.
Department(s): Secondary Education
Strategic Initiative: Maximize student learning and achievement
4. Revise Language Arts curriculum in Kindergarten through 5th grades.
Department(s): Learning Services
Strategic Initiative: Maximize student learning and achievement
5. Develop and pilot a series of assessments in K-12 Physical Education, K-5 Social Studies and World Language Writing that measure continuous improvement.
Department(s): Learning Services, Planning and Assessment
Strategic Initiative: Maximize student learning and achievement
6. Continue compliance with the No Child Left Behind Act, including distributing the Annual Report Card to Patrons, hiring and retaining Highly Qualified teachers and paraeducators, the Colorado Integrated Review System, and the District improvement plan.
Department(s): Deputy Superintendent, Learning Services
Strategic Initiative: Maximize student learning and achievement
7. 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
8. Provide professional development to all middle schools for implementation of standards-based grading including theory, practical application, and Infinite Campus gradebook.
Department(s): Learning Services
Strategic Initiative: Maximize student learning and achievement
9. Pilot an on-line student enrollment/registration process to evaluate improved efficiencies of support staff and the time required for parents to attend enrollment sessions at school sites.
Department(s): Deputy Superintendent
Strategic Initiative: Maximize student learning and achievement
10. Monitor Phase I and Phase II of the Destratification Plan and begin planning of Phase III. Develop individualized goals for student achievement and student demographic composition for each school involved in the plan. Develop timelines for attainment of goals for each school as well.
Department(s): Deputy Superintendent, Planning and Assessment
Strategic Initiative: Value diversity and promote understanding

11. Develop a new six-year Accreditation Contract with CDE, effective from 2007 through 2013.
Department(s): Deputy Superintendent
Strategic Initiative: Plan and assess for continuous improvement
12. Monitor implementation of revised TIES Portfolio Process for Annual District Accreditation.
Department(s): Deputy Superintendent
Strategic Initiative: Plan and assess for continuous improvement
13. Continue compliance with the Federal No Child Left Behind Act.
Department(s): Learning Services; Human Resources
Strategic Initiative: Provide a high-quality, committed staff
14. Expand revenue sources through strategic development of grant opportunities.
Department(s): Office of Grants and Community Partnerships
Strategic Initiative: Manage assets responsibly
15. Monitor program effectiveness and implementation of ESL Program Review recommendations.
Department(s): Literacy and Language Support Services
Strategic Initiative: Maximize student learning and achievement

Departments – Educational Programs

Deputy Superintendent - 603

Department Head: Christopher 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: Christopher King, Ph.D.

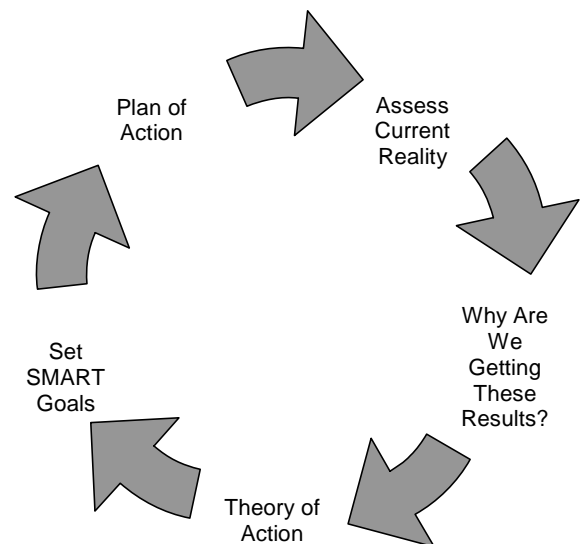
Description: The District-Wide Instructional Support budget provides for the Open Enrollment Process, District Translation Services and Athletics/Activities coordinated at the central level.

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 and 490

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. CTE programs in the high schools include Business, Marketing, Technology & Industry, and Family & Consumer Science and Teen Parent Program at FHS.

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: Christopher King, Ph.D., Ellen Miller-Brown, Ph.D.

Description: This department provides funds for staffing, instruction, 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 science, health and fine arts.
- **Literacy** - implementing the District's K-12 literacy programs, including the requirements of the Colorado Basic Literacy Act.
- **Math** - implementing the District's K-12 math program.
- **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** - including Title I, K-12 Math and Family Literacy; works closely with literacy departments.
- **Office of the Substance Abuse Prevention Program** - prevention and intervention programs.
- **Induction Program** - providing mentoring and support for new teachers, and orientation to all teachers new to the District.
- **District Instructional Materials Center (DIMC)** – providing schools with media materials and support in instruction.
- **Learning Materials Center** – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials.
- **FOSS Science Program Center** – providing schools with training and materials to implement the FOSS science programs.

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: Susan Rowley, RN, MS, CPNP



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 28,000 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:**2006-07 Administration and Operations Divisional Goals and Objectives:**

1. Build a diverse workforce by establishing and monitoring 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. Develop and implement the \$296.8 million capital bond program and related facilities planning.
Department(s): Administration and Operations; Operations Administration, Planning, Engineering and Construction
Strategic Initiative: Manage assets responsibly
3. Develop the 2006-07 revised budget and the 2007-08 budget in accordance with Board policies and state statutes.
Department(s): Budget Services; Administration and Operations
Strategic Initiative: Manage assets responsibly
4. Evaluate the sale of surplus properties to maximize revenue for critical District capital projects.
Department(s): Operations Administration; Planning, Engineering and Construction
Strategic Initiative: Manage assets responsibly
5. Implement critical Information Technology programs including the four-year computer replacement cycle, improvements to Lawson and Infinite Campus ERP systems, the paperless Board of Education agenda system and the Instructional Technology Improvement Plan.
Department(s): Information Technology; Administration and Operations
Strategic Initiative: Manage assets responsibly
6. Study the feasibility of a self-funded health insurance program, developing options with the intent to improve employee benefits and reduce costs.
Department(s): Human Resources; Finance and Accounting Services
Strategic Initiative: Manage assets responsibly
7. Develop and implement school vending machine regulations to assure that foods and beverages sold through school vending machines meet acceptable nutritional standards in accordance with Board Policy EFA.
Department(s): Operations Administration; Food 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 School Program provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community School Program is self-supporting,



utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs: School Age Care, Kindergarten Care, Facility Use, Pre-School Care, Lifelong Learning and Community Opportunities for Youth 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, and 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 4,024; substitute teachers - 1,000+; applicants - 2,500+; 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. Analysis of pending legislation and other issues facing the District and the potential resulting financial impacts to the District is also provided by this department.

Indicators of Demand:

	Audited Actual 2004-05	Unaudited Actual 2005-06	Revised Budget 2006-07
Total Expenditures:	\$246,177,788	\$256,253,650	\$292,936,119
Number of Funds:	17	18	19

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:

	Estimated 2004-05	Estimated 2005-06	Estimated 2006-07
Paychecks and Direct Deposit Notices Produced:	55,086	56,400	57,200
Accounts Payable Checks Processed:	15,582	15,465	15,976
Invoices Paid:	45,503	59,448	74,120

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 during the school year average \$3,500 per month, totaling approximately \$325,000 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>	2003-04	2004-05	2005-06	2006-07
School Supply Requisitions:	6,150	6,315	6,400	6,600
Maintenance Requisitions:	2,377	2,183	2,400	2,500
Value of Warehouse Inventory:	\$473,000	\$446,372	\$400,000	\$460,000
Food Supply Requisitions:	4,180	3,778	4,200	4,200
Emergency Food Walk-through:	632	582	600	600
Value of Food Inventory:	\$214,000	\$87,980	\$115,000	\$200,000
Work Order Hours:	3,700	3,224	3,700	3,800

Division of Operational Services:

Operations Administration - 640

Department Head: Joseph A. Sleeper

Description: The Operations Services 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 160 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 Services - 741

Department Head: Linda Stoll

Description: The Food Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Food Service Fund is separate from the General Operating Fund and operates on 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 14,400 meals daily, including 8,000 regular lunches, 5,500 a la carte meals, and 900 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 170 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>	2002-03	2003-04	2004-05	2005-06	2006-07
Students Eligible for Transportation:	10,984	11,170	11,432	11,889	11,189
Trips and Other Activities:	5,174	5,500	5,750	5,850	6,000
Sites Served:	55	58	58	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.
- 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.



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Budget Decisions are Shaped by Strategic Priorities and Financial Constraints

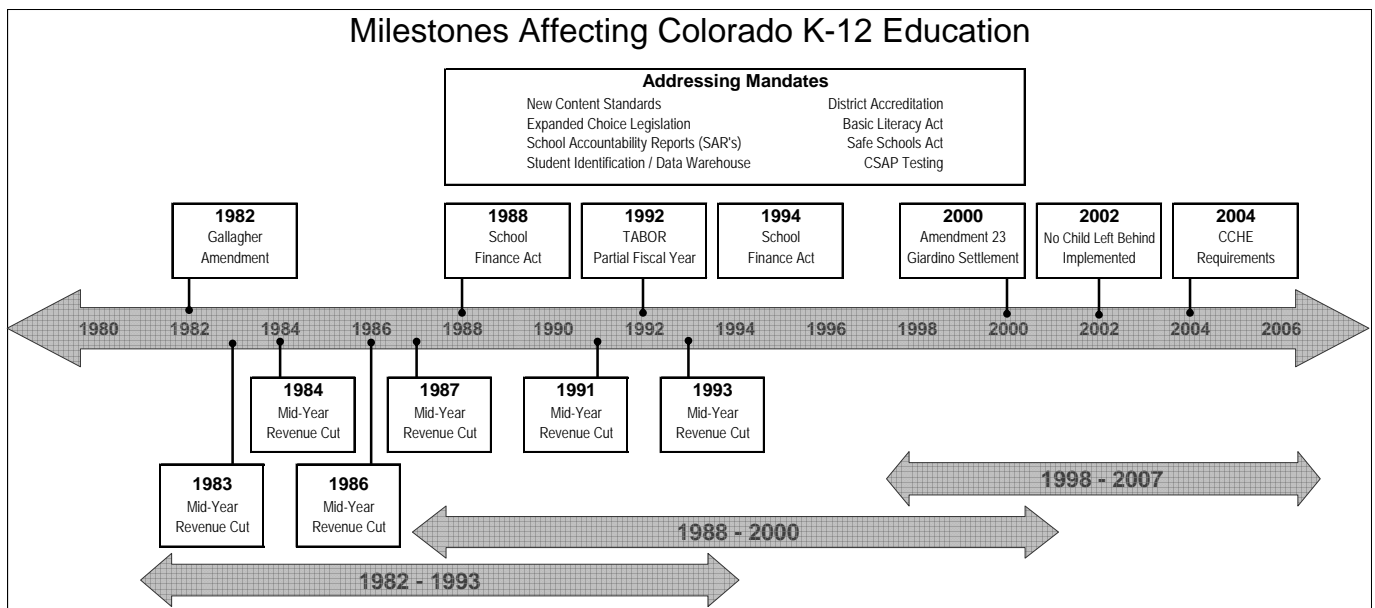
A school district budget is a dynamic entity, structured to achieve the goals of the district within the environment of current economic conditions and political will. The Boulder Valley Board of Education is guided by the District's strategic priorities in creating the annual budget. It evolves year 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. It can be difficult to see long term trends, therefore, 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 - 2007

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

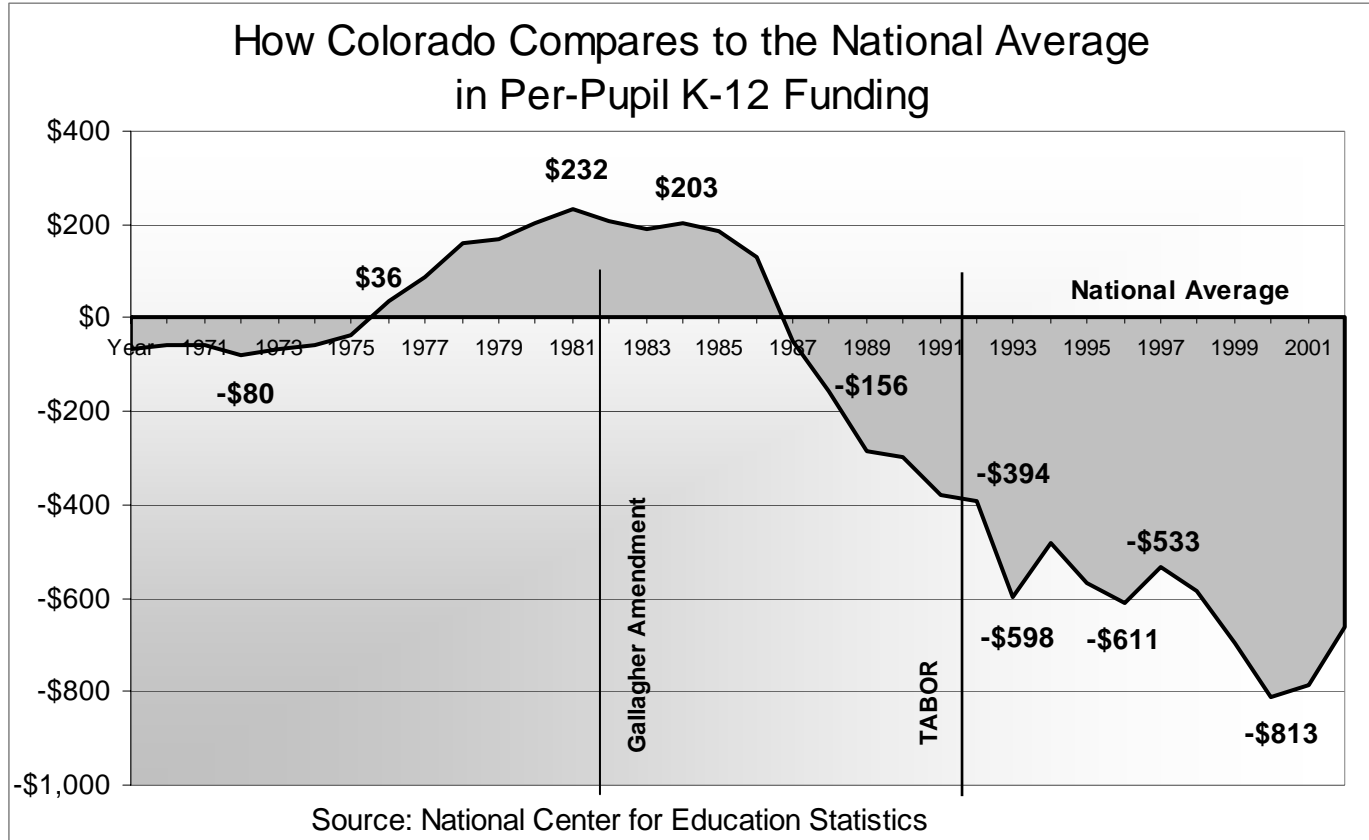
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

1982 – 1993:

In 1982 the Gallagher Amendment was passed which fixed the percentage ratio 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 16th in the U.S., down to \$813 below the national average in 2000.



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 state provided 40% of per pupil funding to districts across Colorado, and districts provided 60% of the funding. Today state funding plays a much larger role by providing 64% of per pupil funding and districts providing 36%, on a state-wide average.

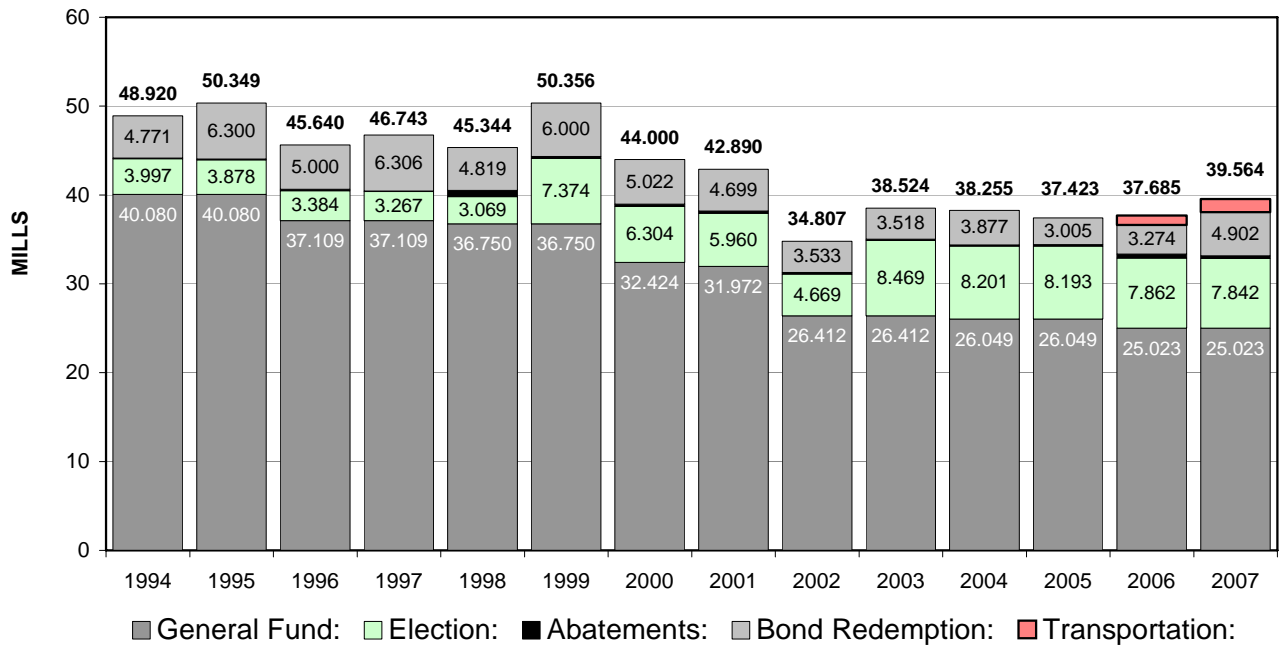
In 1992 the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set-aside three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. TABOR also requires voter approval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

1988 – 2000 (continued):

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 cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state's interest-free loan program since 1993.

Boulder Valley School District - Total Mill Levy

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Bond Redemption:	4.771	6.300	5.000	6.306	4.819	6.000	5.022	4.699	3.533	3.518	3.877	3.005	3.274	4.902
Transportation:													1.065	1.509
Abatements:	0.072	0.091	0.147	0.061	0.706	0.232	0.250	0.259	0.193	0.125	0.128	0.176	0.461	0.288
Election:	3.997	3.878	3.384	3.267	3.069	7.374	6.304	5.960	4.669	8.469	8.201	8.193	7.862	7.842
General Fund:	40.080	40.080	37.109	37.109	36.750	36.750	32.424	31.972	26.412	26.412	26.049	26.049	25.023	25.023
Total Mill Levy:	48.920	50.349	45.640	46.743	45.344	50.356	44.000	42.890	34.807	38.524	38.255	37.423	37.685	39.564



Notes:

- 2006 assessed valuation certified at \$4,164,972,283.
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
note increases for Election Mills in years following the 1998 & 2002 Referendums.
- General Fund Mills are associated with School Finance Act funding.

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 are projected to remain at 25.023 in 2007.

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 and the Bond Redemption mill levy increase in 2007 is related to the BVSD Ballot Measure 3A which was approved by voters on November 7, 2006.

1988 – 2000 (continued):

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, and CELA Assessments
- Standards based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

1998 – 2007:

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

- Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley voters passed several tax overrides, tying the funds to specific program needs:
 - 1998 Referendum A (\$10,600,000)
 - 2002 Referendum (\$15,000,000)
 - 2005 Referendum 3A Transportation Mill Levy (\$6,239,116)
 - 2006 Ballot Measure 3A (6-year \$296.8 million bond issue for capital projects)
- In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1% 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 significantly, 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 total budgeted expenditures which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding and year to year carryovers.

On an inflation-adjusted basis, the Boulder Valley School District still spends less per student than 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 38, 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 2006-07 would be \$1,445 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley students and allow the District to offer programming that would otherwise not be available.

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	06-07 FY07
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	26,918
* 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	254,942
* 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	\$9,471
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	194.45	196.30
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	0.59	0.59
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	5,309	5,541

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

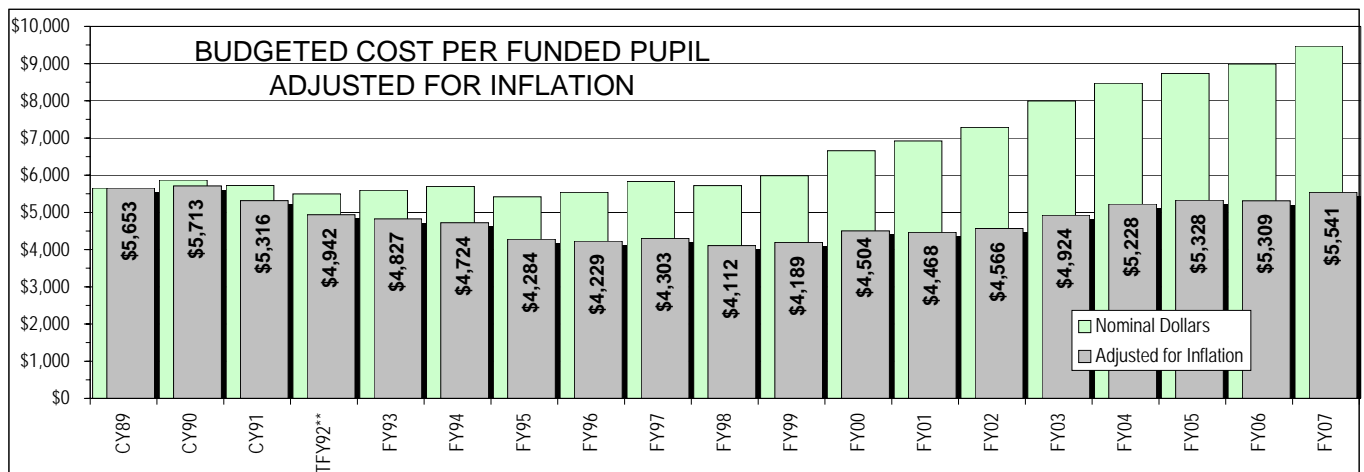
** CY = Calendar Year, TFY = Transitional Fiscal Year, FY = Fiscal Year.

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.

In November of 2005, BVSD voters passed a \$6,239,116 Transportation Mill Levy override. Full year funding of the override starts in the 06-07 budget.



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

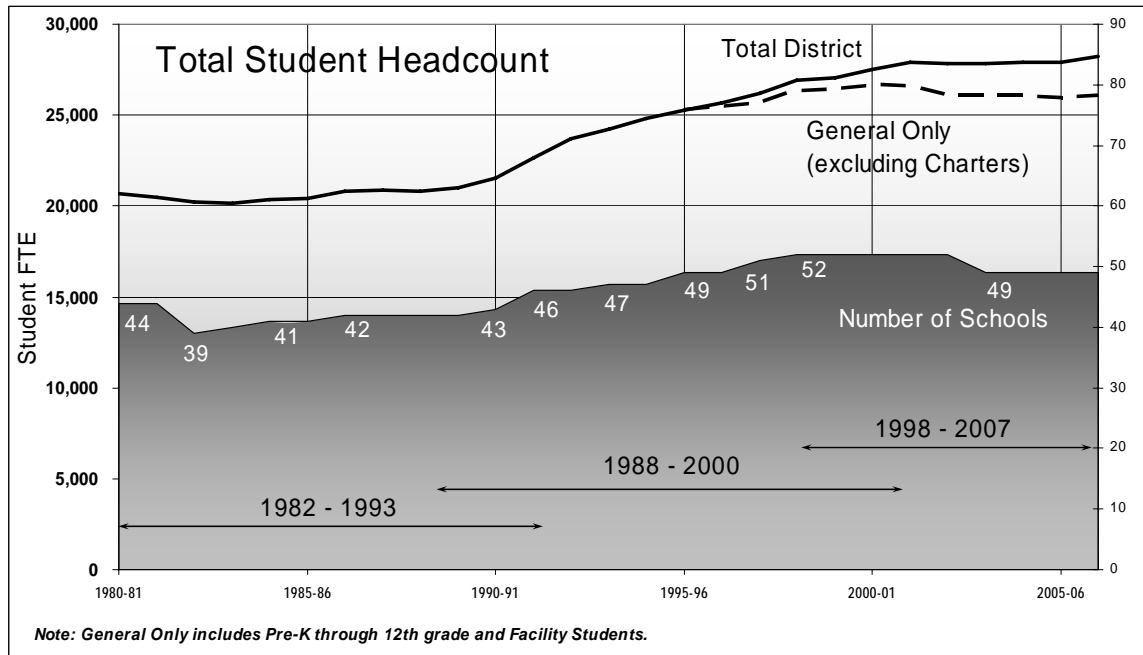
Operating Expenditures: are the operating budgets of the district. Including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Service Fund, Other Enterprise Funds, Internal Service 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 the BVSD posted steady enrollment growth increasing 26% and averaging 2% per year through the period. The middle of this period, 1994, marked the beginning of “schools of choice” legislation which includes both focus schools and charter schools. In 1996, the first two charter schools in Boulder Valley opened.

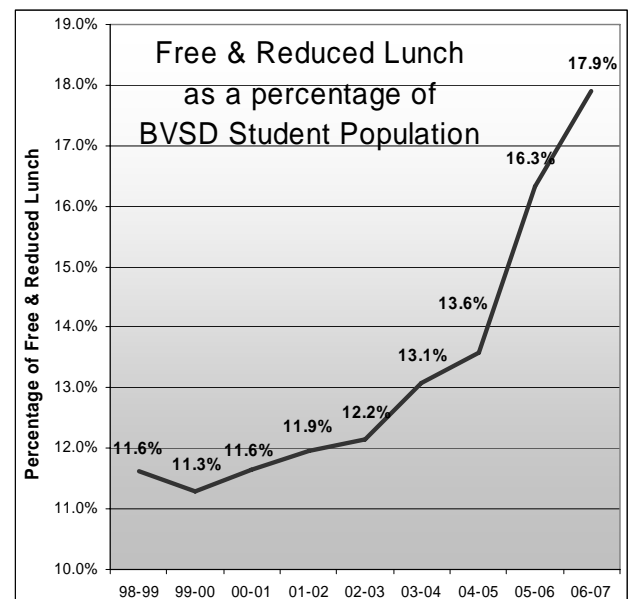
From 1998 to 2007, District total enrollment flattens out and excluding charter students, the non-charter students have decreased. In 2003 the District decreased the total number of schools for the first time in decades.

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 through 2007 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 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 1998-2007 period, the District grew from 42 schools and 20,860 student FTE to 54 schools and 26,917.5 student FTE. 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 Lawson Enterprise System in 2004-05, with its real-time and on-line capabilities, allows school principals and department directors to manage their funds more effectively.

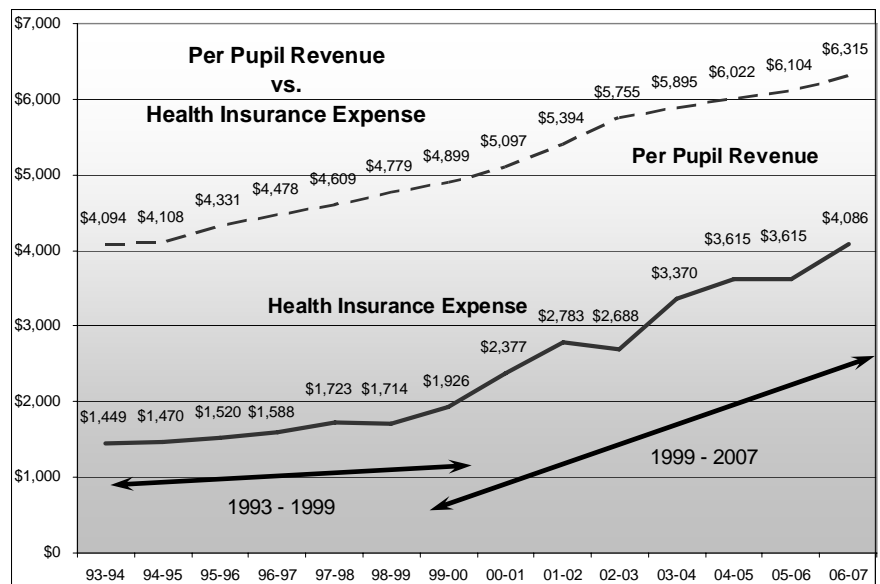
Employee Salaries and Benefits:

Ninety percent of the District's General Operating Fund expenditure budget is spent on employee compensation.

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 rise in the rate health care costs are increasing. Since 1998, health care costs have grown 138% averaging 17.3% per year on an annualized basis while per pupil revenue has only increased 32% (4% per year) over the same time frame.

In an effort to minimize the cost increases, employees have negotiated to eliminate some benefit coverage and increase co-pays and out-of-pocket expenses within the health plan. The cost of health benefits directly affects the dollars available for salary increases.

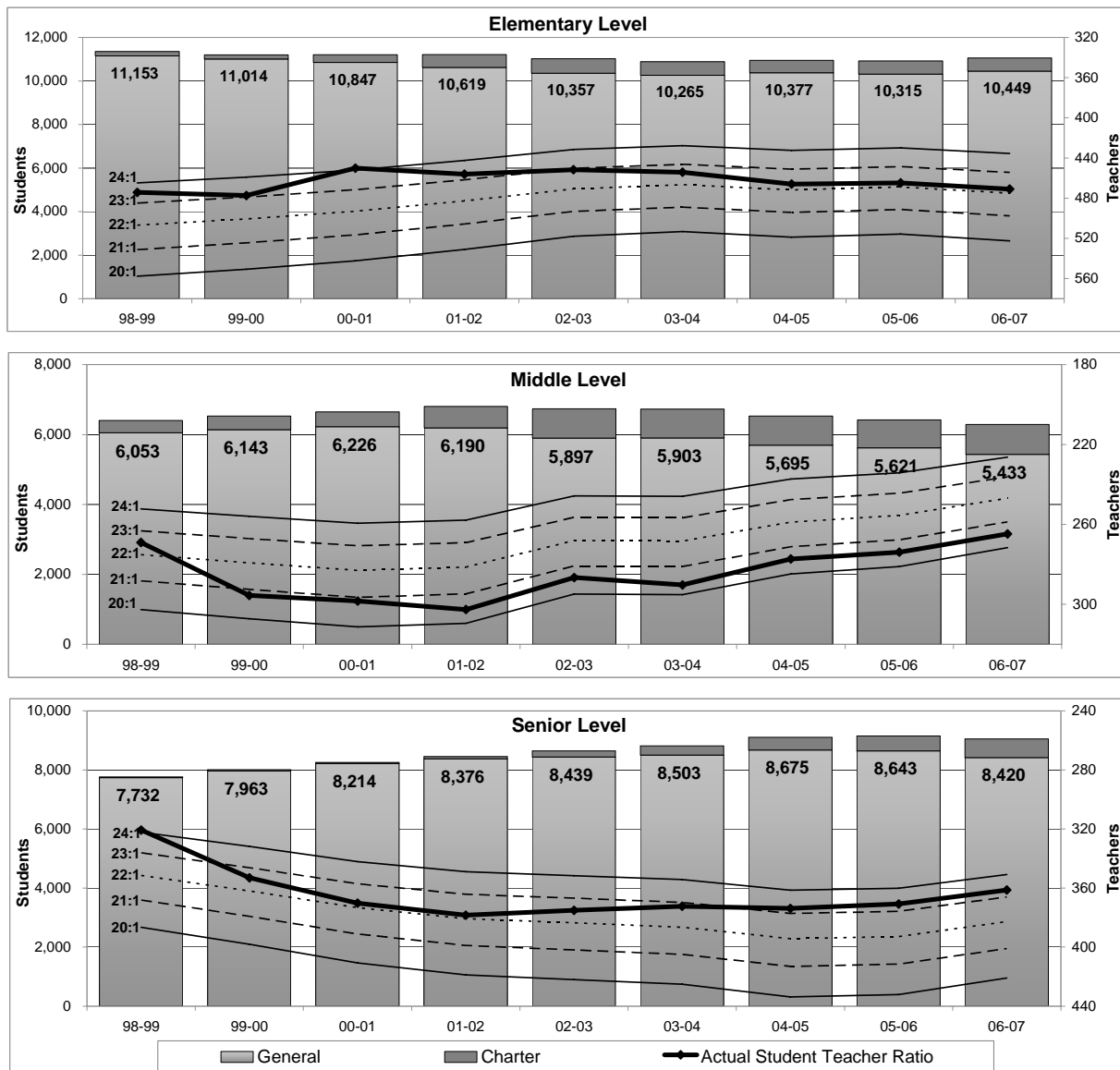


Student-Teacher Ratios:

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 expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the District re-examines the school staffing formulas described in the Staffing Summaries in Chapter 6 (pages 139-154). 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 103)

Historical Revised Adopted Budgets by Category and Group *

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Instruction	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%	101,543,918 53.4%
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%	96,199,477 50.6%
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%	2,796,260 1.5%
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%	1,240,334 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%	1,307,847 0.7%
Special Instruction	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%	31,530,105 16.6%
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%	26,291,985 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%	5,238,120 2.8%
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%	- 0.0%
Instructional Support	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%	13,300,366 7.0%
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%	5,475,199 2.9%
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%	7,825,167 4.1%
School Administration & Operations	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%	31,838,674 16.7%
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%	15,147,373 8.0%
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%	16,691,301 8.8%
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%	- 0.0%
District Wide Services and Community Obligations	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%	12,068,714 6.3%
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%	2,795,955 1.5%
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%	2,286,480 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%	5,944,528 3.1%
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%	- 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%	94,836 0.0%
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%	- 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%	- 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%	946,915 0.5%
Totals:	133,048,778	152,810,472	156,339,779	164,907,514	170,575,323	178,427,526	186,520,785	182,425,325	190,281,777

Note: * All figures are based on 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 resulted from the passage of the Transportation Mill Levy 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 detail history of specific programs (see pages 104-105)

CATEGORY

GROUP	04-05	05-06 *	06-07 *
PROGRAM	BUDGET	BUDGET	BUDGET

INSTRUCTION:

REGULAR EDUCATION	\$ 92,774,466	\$ 93,097,379	\$ 96,199,477
GENERAL INSTRUCTION - ALL LEVELS	79,318,573	79,155,598	81,977,692
ELEMENTARY SPECIALISTS (Art, Music, PE)	5,793,931	5,904,932	6,097,381
ELEMENTARY LITERACY	2,136,451	2,166,137	2,345,306
INSTRUMENTAL MUSIC	1,899,466	1,982,196	1,993,917
DROPOUT PREVENTION	730,452	778,580	760,772
MIDDLE LEVEL LITERACY / SECONDARY LITERACY	672,652	821,909	842,058
STRUGGLING READERS	568,952	281,879	353,146
K-3 LITERACY	287,210	396,503	377,147
CHINOOK	344,075	365,058	91
STUDENT ACHIEVEMENT	354,222	354,222	277
COMPUTER REPLACEMENT PROGRAM	148,814	302,664	148,814
CONNECTIONS	161,099	179,732	187,629
INTERNATIONAL BACCALAUREATE	73,364	142,646	200,619
MULTI-CULTURAL	107,421	108,992	110,018
HISPANIC STUDY SKILLS	68,923	71,342	52,943
CULTURAL DIVERSITY	42,800	42,800	42,800
SUMMER SCHOOL	29,888	-	360,381
EXPELLED STUDENT SERVICES	18,200	24,200	18,200
HIGH SCHOOL OPTIONS	17,973	17,989	330,286
VOCATIONAL EDUCATION	\$ 2,493,388	\$ 2,555,960	\$ 2,796,260
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,219,528	\$ 1,340,942	\$ 1,240,334
TALENTED AND GIFTED EDUCATION	\$ 932,075	\$ 1,177,364	\$ 1,307,847
TOTAL INSTRUCTION	\$ 97,419,457	\$ 98,171,645	\$ 101,543,918

SPECIAL INSTRUCTION:

SPECIAL EDUCATION	\$ 25,014,239	\$ 25,214,666	\$ 26,291,985
LITERACY AND LANGUAGE SUPPORT SERVICES	\$ 4,577,735	\$ 4,833,797	\$ 5,238,120
TOTAL SPECIAL INSTRUCTION	\$ 29,591,974	\$ 30,048,463	\$ 31,530,105

INSTRUCTIONAL SUPPORT:

STUDENT SERVICES	\$ 4,998,338	\$ 5,047,533	\$ 5,475,199
COUNSELING SERVICES	2,985,117	3,040,196	3,227,275
NURSING AND HEALTH SERVICES	1,332,407	1,313,104	1,379,883
DROPOUT PREVENTION	210,374	208,754	214,563
FAMILY RESOURCE SCHOOLS	148,215	148,215	148,215
TRANSLATION SERVICES	94,970	98,889	97,410
SOCIAL WORK SERVICES	57,031	55,185	135,320
FAMILY ADVOCATE PROGRAM	56,948	64,872	88,317
OTHER STUDENT SERVICES (i.e. Student Accounting; Placement Services)	113,276	118,318	184,216
INSTRUCTIONAL STAFF SUPPORT	\$ 7,668,410	\$ 7,447,780	\$ 7,825,167
LIBRARY SUPPORT SERVICES	3,119,103	3,124,391	3,388,814
TECHNOLOGY SPECIALISTS	1,124,855	774,218	627,077
K-3 LITERACY	911,170	884,931	921,865
ADMIN AND EVALUATION OF LEARNING SERVICES	595,303	607,584	701,450
COMPUTER REPLACEMENT PROGRAM	403,678	407,313	383,303
CULTURAL DIVERSITY	295,826	300,658	314,953
CURRICULUM DEVELOPMENT COUNCIL	209,521	265,299	346,452
MEDIA SUPPORT SERVICES	252,999	219,136	228,345
STAFF DEVELOPMENT	208,699	435,597	242,700
MIDDLE LEVEL LITERACY	132,580	157,150	158,840
INDUCTION	142,331	146,741	144,892
INTERNET SUPPORT SERVICES	71,195	83,448	87,469
OTHER INSTRUCTIONAL STAFF SUPPORT	201,150	41,314	279,007
TOTAL INSTRUCTIONAL SUPPORT	\$ 12,666,748	\$ 12,495,313	\$ 13,300,366

Making Choices in the BVSD Budget – Historical Review: (continued)

CATEGORY

GROUP	04-05	05-06 *	06-07 *
PROGRAM	BUDGET	BUDGET	BUDGET
SCHOOL ADMINISTRATION AND OPERATIONS:			
SCHOOL ADMINISTRATION	\$ 14,050,874	\$ 14,464,963	\$ 15,147,373
PRINCIPAL'S OFFICE	13,645,891	14,135,859	14,784,955
COMPUTER REPLACEMENT PROGRAM	101,654	112,000	112,000
SCHOOL ADMINISTRATION SERVICES	112,000	64,173	73,460
SCHOOL LEVEL SUPPORT	94,672	94,740	96,148
OPEN ENROLLMENT	78,036	39,565	78,218
OTHER SCHOOL ADMIN (i.e. Chinook; High School Options)	18,621	18,626	2,592
OPERATIONS AND MAINTENANCE	\$ 15,452,033	\$ 15,860,400	\$ 16,691,301
MAINTENANCE & OPERATIONS	14,449,656	15,002,011	15,809,458
ENVIRONMENTAL SERVICES	559,048	404,990	411,208
ADMIN OF MAINTENANCE AND OPERATIONS	435,183	446,249	463,463
OTHER MAINTENANCE SERVICES (i.e. Zone Maintenance; Relamping)	8,146	7,150	7,172
STUDENT TRANSPORTATION	\$ 6,654,548	\$ -	\$ -
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 36,157,455	\$ 30,325,363	\$ 31,838,674
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS:			
GENERAL ADMINISTRATION	\$ 2,459,675	\$ 2,886,368	\$ 2,795,955
SUPERINTENDENT	563,013	943,291	671,313
TAX COLLECTION FEES	438,500	417,000	417,000
SECONDARY EDUCATION SUPPORT	362,958	267,807	264,195
LEGAL SERVICES	267,814	272,340	283,836
ELEMENTARY EDUCATION SUPPORT	218,793	305,463	317,278
ADMIN OF GENERAL SUPPORT SERVICES	217,510	220,808	278,786
STAFF NEGOTIATIONS SERVICES	133,462	140,572	141,446
GRANT PROCUREMENT	75,121	74,949	77,225
ELECTION SERVICES	61,750	69,750	69,750
OTHER GENERAL ADMINISTRATION (i.e. Audit; Board of Education)	120,754	174,388	275,126
BUSINESS SERVICES	\$ 1,922,971	\$ 2,199,977	\$ 2,286,480
CENTRAL SERVICES	\$ 5,258,068	\$ 5,254,721	\$ 5,944,528
INFORMATION SYSTEMS SERVICES (Information Technology)	2,449,577	2,376,623	2,788,796
HUMAN RESOURCES	1,034,191	1,040,115	1,156,872
TELECOMMUNICATIONS	675,243	678,512	690,364
COMMUNICATION SERVICES	319,691	331,939	444,581
RESEARCH AND EVALUATION SERVICES	293,803	315,045	356,173
PLANNING SERVICES	223,151	244,734	251,908
INSURANCE MANAGEMENT SERVICES	127,527	127,531	112,609
COMPUTER REPLACEMENT PROGRAM	63,524	63,543	62,434
SUBSTITUTE OFFICE	38,770	43,197	46,396
RECRUITMENT	30,069	30,960	31,873
OTHER CENTRAL SERVICES (i.e. Televising Board Meetings)	2,522	2,522	2,522
ENTERPRISE OPERATIONS (District Print Shop)	\$ 88,098	\$ 96,560	\$ 94,836
ADULT BASIC EDUCATION	\$ 9,424	\$ -	\$ -
DEBT SERVICES (Payments on Debt)	\$ 946,915	\$ 946,915	\$ 946,915
TOTAL DISTRICT WIDE SUPPORT	\$ 10,685,151	\$ 11,384,541	\$ 12,068,714
GRAND TOTAL GENERAL FUND:	\$ 186,520,785	\$ 182,425,325	\$ 190,281,777

Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is the 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 and 2006-07 amounts include the December 13, 2005 and January 23, 2006 Supplemental Budgets respectively.
- 5 A Transportation Fund was developed after voters approved the 2005 Transportation Mill Levy in November 2005. All expenditures for District transportation services are recorded in this fund and no longer budgeted in the General Operating Fund.

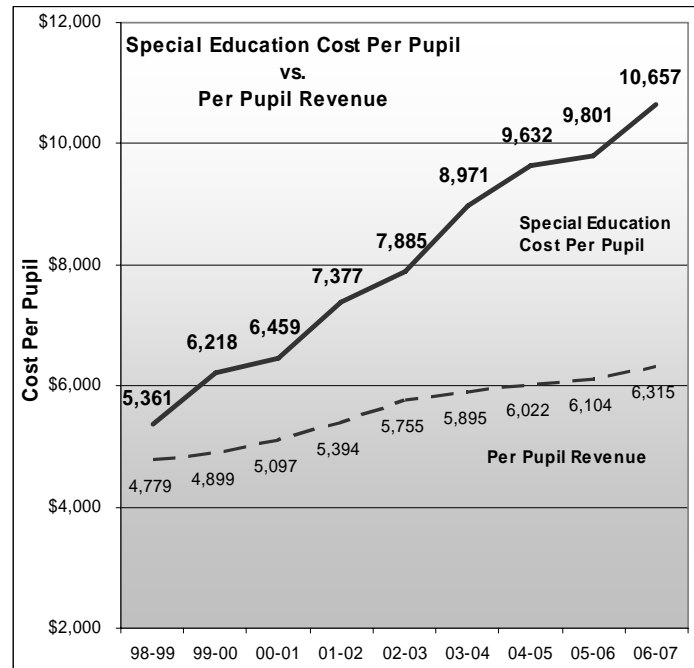
Special Education Costs:

The number of students in special education has remained flat, yet per pupil expenditures have climbed significantly, increasing 98.8% since 1998, or 12.4% per year on an annual basis.

The difference between per pupil revenue (PPR), and per pupil expenditures for Special Education has increased 645% since the 1998-99 fiscal year.

In the last eight 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 stable 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 its methods of analyzing data to anticipate future challenges. The District is constantly monitoring business environmental factors such as inflation, tax collection rates, and state legislation, as it examines cost trends for a variety of items.

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 practices and developed recommendations to deal with this concerning trend. The Stratification Task Force report, executive summary and recommendations can be found on the BVSD website (www.bvsd.org). Many of the recommendations are under review for implementation in the current and coming fiscal years. In the 2006-07 Revised Adopted Budget, BVSD has allocated more than \$600,000 to implement programs targeting destratification.

Stable Enrollment: The projected stable enrollment into the near future poses many challenges for the Boulder Valley School District. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional per pupil revenues are generated only through the 'inflation plus 1%' formula required by Amendment 23. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades and programs, a review of resource allocations between programs is necessary to determine the adjustments necessary to address the needs of those shifting student populations without significant additional resources.

Implementation of the New Century Graduate Vision:

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

Methodology:

The BVSD initiated the project in September 2001, developing a diverse steering committee consisting of thirty-five members charged with identifying the skills, knowledge and personal characteristics of future BVSD graduates. Thirteen community data gathering meetings were widely attended by hundreds of participants. The steering committee discussed the findings and submitted its final report to the Board of Education in May of 2002.

The complete report can be found on the district's website at:

<http://www.bvsd.org/District/Pages/Visioning%20the%20New%20Century%20Graduate.aspx>

2005-2006 Enhancements:

Integration of the "New Century Graduate" vision continued in 2005-06, anticipating full implementation in time for the 2010 senior class who would enter high school in the fall of 2006. Specific actions taken toward the Vision this year included the following.

Established New Graduation Requirements - A task force of high school counselors, teachers and administrators met to determine classes that would help students attain the New Century Graduate vision. Graduation requirements in world languages, applied technology and money management were increased for the class of 2010.

Developed Systems to Monitor Graduation Requirements - Working with BVSD Information Technology, a system has been developed for implementation in August 2006 to begin tracking these "New Century" graduation requirements for 2010 graduates.

Aligned the characteristics and assessed proficiencies - Elementary report card language has been changed from "Characteristics of Successful Learners" to "Characteristics of the New Century Learners." Senior survey items were revised to reflect greater alignment with New Century Graduate proficiencies and eighth graders responded to questions modeled after the existing senior survey.

Class of 2006 Accomplishments:

The fourth class to graduate under the umbrella of the New Century Vision, these students concluded their educational experience in BVSD with an impressive level of achievement:

- The Class of 2006 had more than 1,960 graduates.
- Seniors were awarded more than \$17 million in scholarship offers.
- The class had 27 National Merit Finalists.
- Students were accepted into more than 350 colleges and universities in 47 states, Canada, Mexico, and the District of Columbia.
- Students earned 298 technical certificates from the Boulder Technical Education Center (TEC) at Arapahoe Ridge.

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/C7/Achievement%20of%20Board%20Goals/default.aspx>.

The BVSD “Achievement of Board Goals” report was updated for 2005-06 and published in November of 2006.

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 2006-07 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 The following 2005-06 accomplishments relate to this priority:

Colorado Student Accountability Reports (SARs)

Of BVSD's 59 overall ratings assigned in the SARs released by the Colorado Department of Education (CDE) Dec. 5, 2005:

- Twenty-six ratings (44 percent) were high enough to merit the John J. Irwin School of Excellence Award, given to schools scoring in the top 8 percent statewide.
- Twenty-eight were "Excellent" and 16 were "High," representing 75 percent of all BVSD ratings.

BVSD - the eighth largest in population of Colorado's 178 school districts - had more schools rated "Excellent" by the CDE than any other district in the state.

Colorado Student Assessment Program (CSAP):

Highlights of March 2006 CSAP (Colorado Student Assessment Program) testing:

- BVSD students made their greatest gains on the recently added third and 10th grade mathematics test.
- Across third through 10th grade, the District saw an increase of nearly two percentage points and three weighted index score points in mathematics scores.
- Science testing was extended from solely eighth-grade to fifth and 10th grade students in March 2006.

As of the spring 2006 tests, five of six overall CSAP five-year goals have now been accomplished one year early:

CSAP 5-Year Goals Accomplished One Year Early in Spring 2006*

	Math	Reading	Writing	Science	Lectura	Escritura
Overall:	+	+	+	-	+	+
Latino: (home language English)	-	-	+			
Latino:	-	-	-	-		
Special Education:	-	-	-			

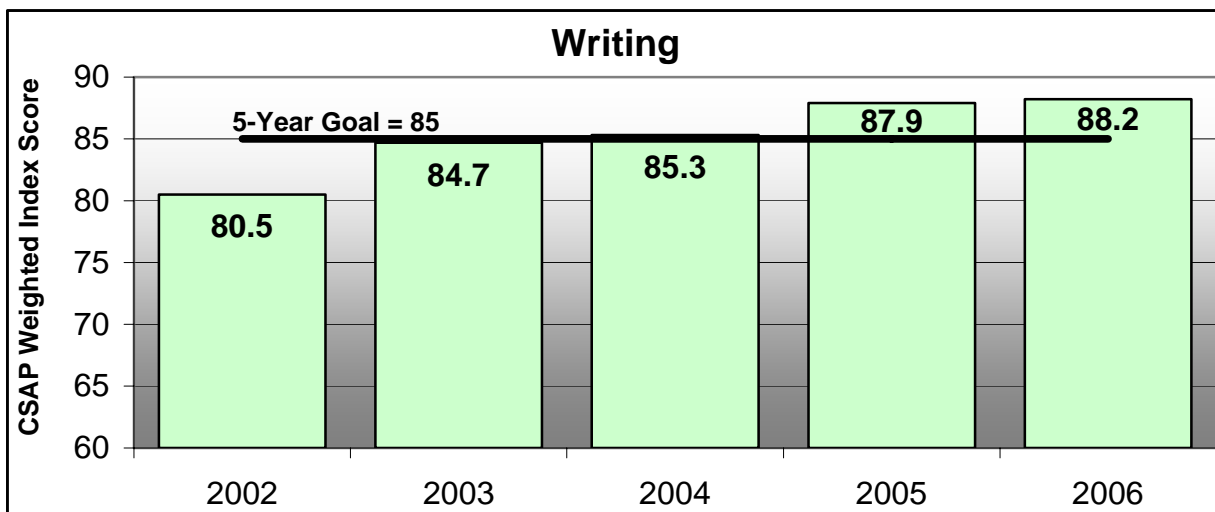
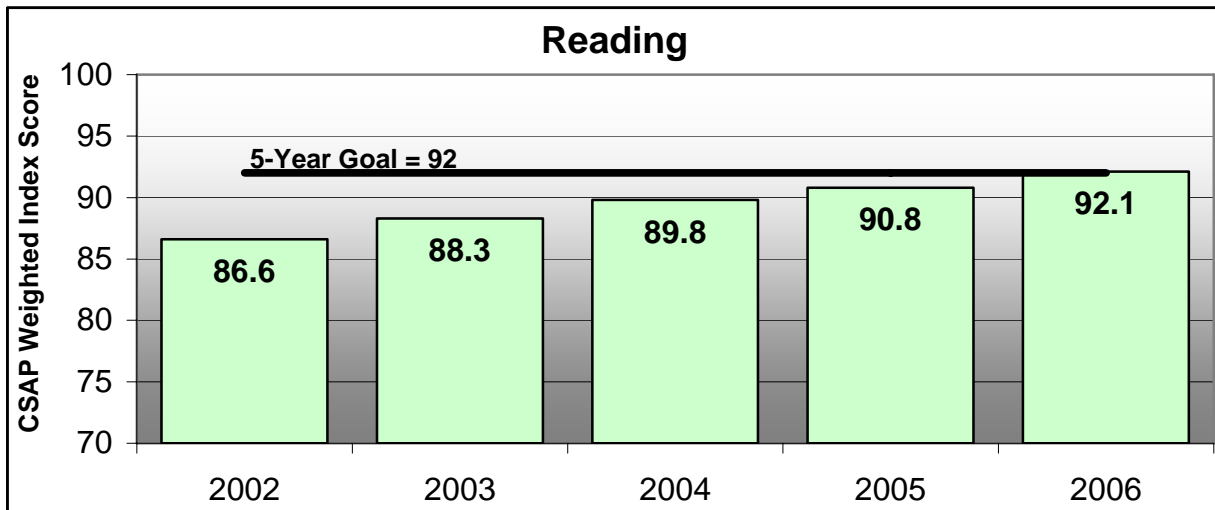
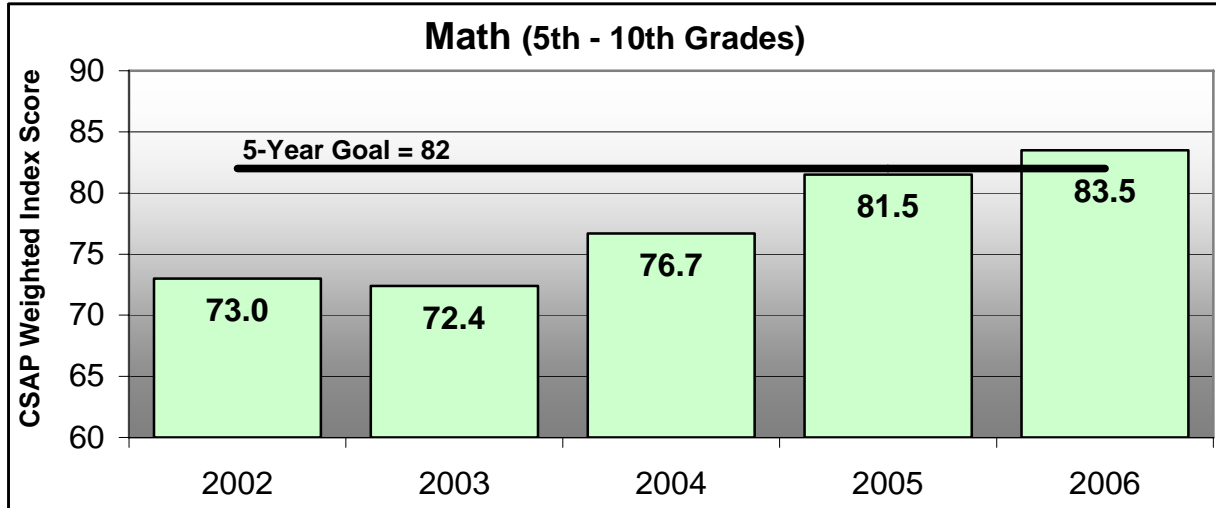
* The "+" symbol represents the areas in which annual goals were met based on spring 2006 results, whereas the "-" represents those that were not met.

The BVSD has also begun assessing student attainment of standards in non-CSAP areas including; K-12 music, K-12 visual arts, world languages and social studies. Results will be published in December 2006.



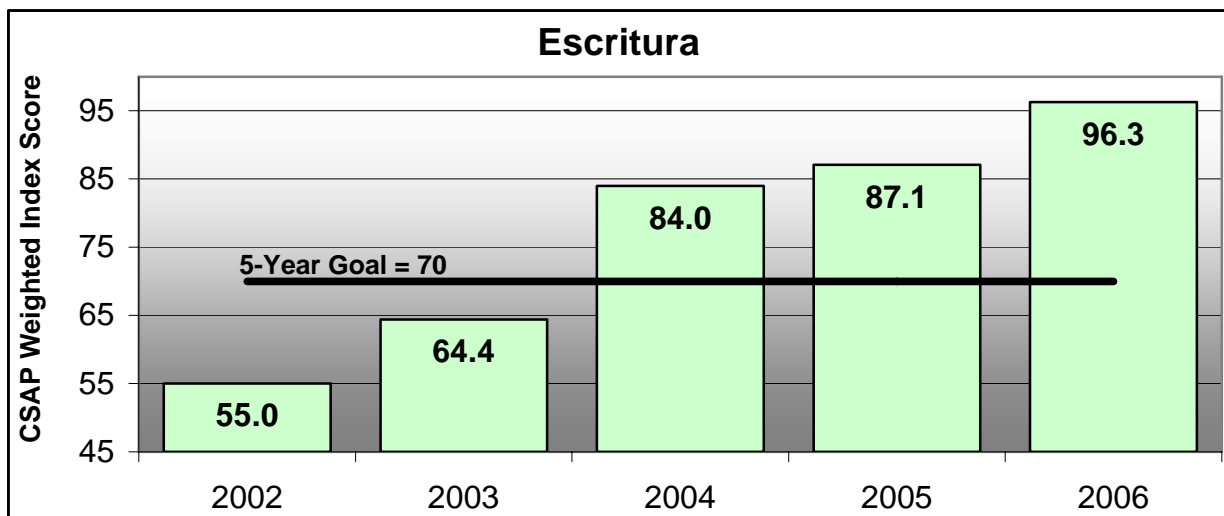
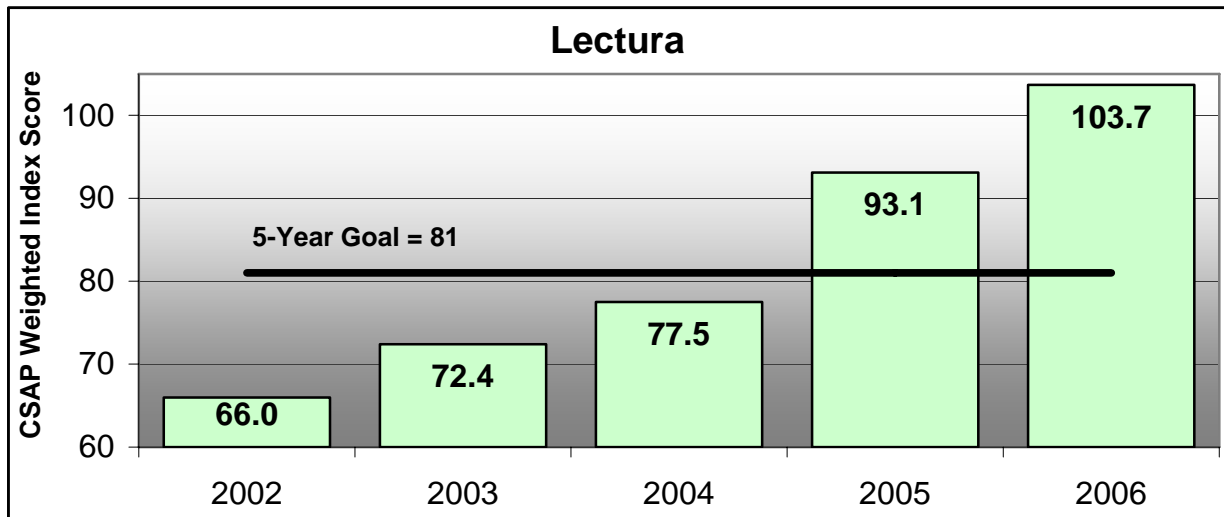
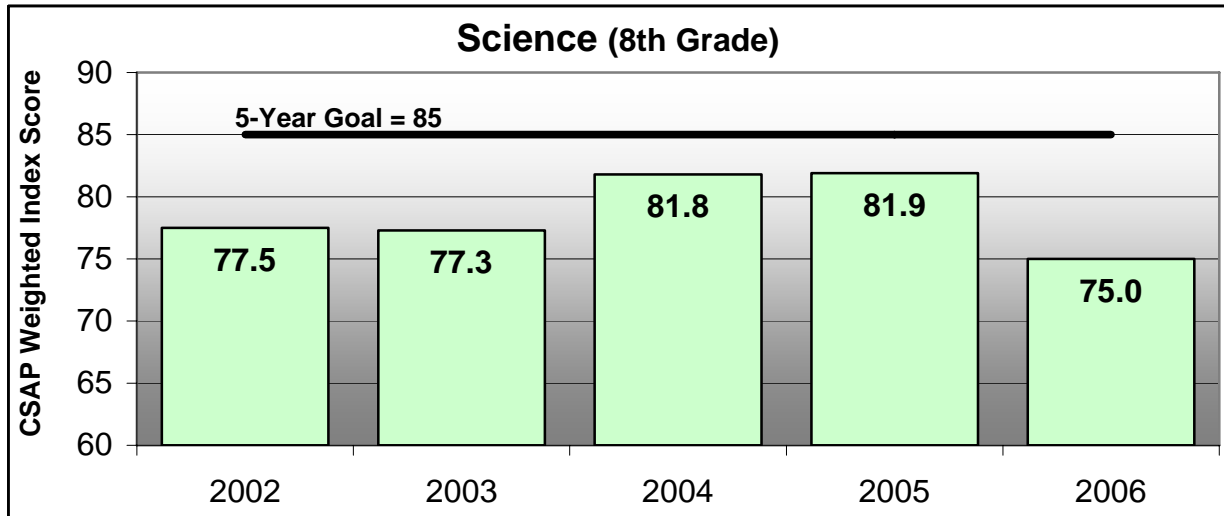


Colorado Student Assessment Program (CSAP) Results:





Colorado Student Assessment Program (CSAP) Results:



Boulder Valley High Schools:

Principals work to personalize high schools - Over the past few years, BVSD's high school principals have studied school culture and initiated new practices, programs and staff development to work toward making our schools more personalized. Five BVSD high schools sent teams to the June 2006 Breaking Ranks II – Personalization Conference.

Transcripts to drop class rankings - The Board approved several recommendations from the Class Rank Task Force in June 2006. Key changes involve the elimination of class rank for the class of 2010 and changes in practice related to correspondence classes and classes taken for pass/fail grades.

Juniors perform better on the ACT - Since April 2001, when Colorado state law began requiring all Colorado juniors to take the ACT exam, our juniors have improved their ACT scores significantly, with the largest gains made in reading (1.2 points) and the composite scores (a full point).

Seniors improve their SAT scores - In 2006, 1,155 seniors (approximately 50 percent of the senior class) took the SAT. As with the juniors' ACT scores, significant gains have been made by Boulder Valley seniors in their SAT scores since 2001 - Math scores have gone up 22 points and verbal up 21 points.

Advanced Placement students earn college credits - Of the 3,518 AP exams taken by BVSD students in spring 2006, 77 percent earned a score of "3" or higher, thereby qualifying the student for college credit at many post-secondary schools.

Establishment of Essential Learning Results (ELRs):

Under the direction of the Curriculum Coordinating Council, the Division of Learning Services implemented the document, "Making Standards-Based Instruction a Reality," which stipulates that the content of every BVSD curriculum in the future will align with district content standards and benchmarks, reflect the priorities of the state assessment frameworks, and focus on identified essential learning results in each content area.

Implementation of elementary grade cards at all schools

All elementary schools have implemented the standards-based report card and are anxiously awaiting the electronic version to be ready in 2006-07.

Pilot of standards-based grading in secondary schools

Four middle schools have fully implemented standards-based grading with the remaining middle schools scheduled to implement in 2006-07. BVSD began discussions with high schools to follow a similar structure as the district did with middle schools.

Shift to Circles of Instruction model:

In order to clarify expectation for instruction delivery and intervention, the District has extended its newly designated Response to Intervention (RTI) model, "Circles of Instruction," to all disciplines and noncognitive areas. The model provides a framework for decisions ranging from distribution of staff to the daily focus of instruction based on student need.

Tests of new assessments:

Toward the goal of measuring continuous improvement, BVSD piloted online assessments for middle-level Language Arts and elementary mathematics. Some were determined to be useful for selected ages and purposes.

New and Improved Curricula:

- **Preschool** - Three BVSD departments worked together to coordinate the District's preschool programs, adopt Creative Curriculum as the common curriculum and assessment program, and develop a long-range plan for implementation across the District.
- **Mathematics** - The District formed a new mathematics department and implemented new curricular models and instructional materials.
- **Language Arts** - The Board studied a revised Language Arts curriculum for middle level and high school.
- **Counseling** - The first BVSD counseling curriculum for K-12 was developed and approved by the Board in 2006. A counseling curriculum coordinator position was created to implement the curriculum district-wide at the secondary level during the 2006-07 school year.

Support for Second Language Learning

- Implementation began for an English Language Development (ELD) standards-based curriculum.
- The Colorado English Language Assessment (CELA) was administered this year to test English proficiency.
- New English as a Second Language (ESL) programs were developed and/or implemented at six schools.

Focus on Literacy:

The 2005-06 school year marked the extension of Individual Literacy Plans (ILPs) as mandated by the Colorado Basic Literacy Act (CBLA) to grade 10. The Department of Reading and Literacy continues to monitor ILP status at all levels.

Implementation of Individuals with Disabilities Education Improvement Act (IDEA 2004)

Changes were made to better provide service to students in accordance with the federal IDEA 2004 legislation. Students received more focused and preventative interventions, the Tools of Inquiry for Equitable Schools (TIES) process was emphasized, more teachers participated in the TIES training, transportation guidelines were put in place, paraeducator training was begun, and further certification and training opportunities developed.

Compliance with No Child Left Behind (NCLB) Requirements

NCLB and Highly Qualified Staff - BVSD made solid gains toward meeting the NCLB requirements of highly qualified staff moving from 94 percent to meeting our goal of 100 percent by August 2006.

NCLB and Adequate Yearly Progress - In 2005-06, our district made AYP in 93 percent of its targets for which there are sufficient numbers of students to be counted (139 of the 150 cells), compared to 91 percent in 2004-05.

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 2006-07 Budget:

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

2b The following 2005-06 accomplishments relate to this priority:

Benefited from Parent and Community Volunteers - We estimate that parent and community volunteers donated nearly 300,000 hours to their schools, the equivalent of more than 200 additional employees. In addition, Sharefest 2006, a coordinated effort between seven local churches, provided approximately 1,600 volunteers to work on District buildings and property in June, resulting in an in-kind contribution of nearly \$300,000 to BVSD.

Met with Local Municipalities - In keeping with its ongoing commitment to further strengthen intergovernmental ties, the BVSD Board of Education met during 2005-2006 with the cities of Boulder, Erie and Louisville, as well as the Boulder County Commissioners.

Nurtured Internal Partnerships - Collaborative partnerships and positive problem solving were the focus in relationships between district staff and employee associations including the Boulder Valley Education Association (BVEA), the Boulder Valley Paraeducator Association (BVPA), the Boulder Valley Educational Office Professionals (BVEOP), and the Boulder Valley Service Employees Association (BVSEA).

Tracked Board Policy KH Implementation and Effect - Per Policy KH, a 10 percent share of funds raised to employ non-licensed regular or temporary personnel in the elementary and middle levels was collected and redistributed to schools impacted by 30 percent or more free or reduced lunch students in an amount proportionate to the schools' enrollment. In the fall 2005, \$6,550 was collected and redistributed. The total collected in the spring 2006 was \$11,248 which was redistributed in August 2006.

Developed Student Military Recruitment Policy - On March 14, 2006, the Board approved policy KLMA which guides access to BVSD high school students from military recruiters, postsecondary institutions and prospective employers. As part of policy KLMA, an "opt-out" form was developed for distribution to parents and students with registration materials each year.

Monitored Family Resource School Model - Family Resource Schools (FRS) added services to children and families at Whittier in 2005-06 while retaining services at Columbine, Creekside, University Hill and Crest View. As of April 30, 2006, 1,311 individuals were served from 328 families. In 2006-07, progress will be measured on two more objectives related to attendance issues and literacy performance.

The Youth Risk Behavior Survey (YRBS) was administered for the third time in November 2005. More than 100 community leaders, elected officials, parents, students, and school administrators formed action groups that will meet again to act on recommendations they designed.

Negotiated Charter School Contracts - BVSD charter contracts were approved for Summit Middle School and Justice High School on June 13, 2006. The charter request that was originally for Zenith K-8 School was amended to the Renaissance Program and was approved as a Contract School on June 13 as well. Boulder Preparatory High School's charter renewal contract was approved on December 12, 2006.

Collaborated on External Partnership List - BVSD Communications met with community partner Impact on Education to launch work on a database record of all the District's community partnerships. The goal is to centralize district/business partnerships and recognize them accordingly.

Laid Foundation for Key Communicator Network - In partnership with BVSD Information Technology, BVSD Communications is overseeing the database and functionality development necessary to create and launch a district-wide "Key Communicator" electronic network.

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 2006-07 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.

3b The following 2005-06 accomplishments relate to this priority:

Implementation of Destratification Plan:

Phase I of the Destratification Plan was implemented in 2005-06 and focused on Community Montessori and Lafayette schools. Adoption of Stratification Task Force recommendations continued with the Board of Education's June 2006 approval of Phase II of the BVSD Destratification Plan, which will be developed in 2006-07 and implemented in 2007-08. Phase II includes strategies for BCSIS, High Peaks, Foothill, Creekside, Monarch and New Vista schools.



Focus on Equity:

Creation of new grant proposal for Minority Student Achievement Grant - The Minority Student Achievement grant was reviewed and revised to better define how funds are to be allotted and used.

Continuation of TIES Training in Schools - The Tools of Inquiry for Equitable Schools (TIES) training in all schools was continued in 2005-06 to provide a framework for schools as they implement the continuous improvement model at the school, department/grade, and individual teacher level. As of June 30, 2006, 22 schools had participated in TIES training. In August 2006, the remaining 25 schools received their training.

As illustrated in the chart to the left, Anglos and Latinos in schools that had completed TIES training made greater gains from Spring 2004 to Spring 2005 than students in schools that had not yet done the training.

Development of Equity Cohorts - In 2005-06, BVSD continued to build the capacity of district staff equity leaders in order to provide continuing professional development, student leadership opportunities, and other support services to schools and central office.

Integration of disability into diversity definition - Students with significant needs have been included as one of three areas to target to close the achievement gap.

Recruitment of Persons of Color and Achievement of Affirmative Action:

- The annual hiring report for persons of color (POC), completed in November 2005, showed an overall net gain of 35 additional employees in 2005-06 for a total of 514 employees or 13.2 percent employees of color in the District.
- District principals and BVSD Human Resources administrators attended recruiting fairs throughout Colorado and specifically recruited people of color (POC) for positions. Focused recruiting efforts are planned for the 2006-07 hiring season to increase the number of highly qualified POC teachers.
- Efforts were begun in 2005-06 to develop a teacher exchange program with Boulder's sister city, Manté, Mexico. BVSD Human Resources developed procedures to assist foreign teachers to obtain necessary visas and has already helped two teachers come to the United States.

Focus with District Leadership Team:

For 2005-06, the District Leadership Team (DLT) engaged in a year-long process to develop BVSD leadership's knowledge, aspirations, skills, attitudes and behaviors in achieving culturally proficient schools with a focus on equitable policies and practices, curriculum desegregation, and pedagogical equity.

BVSD Human Resources collaborated in an August 2005 anti-discrimination training for maintenance and operations. Diversity training was offered by the Equity Office in April 2006.

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 2006-07 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 The following 2005-06 accomplishments relate to this priority:

Compliance with No Child Left Behind (NCLB):

A review of licensure and highly qualified status was conducted for all teachers in core content areas. Human Resources directors conducted meetings with teachers and principals for those who were not highly qualified and a plan was developed to ensure compliance by fall 2006. Currently there are estimated to be only five teachers district-wide who have not as yet met the NCLB Highly Qualified requirement. Plans are being developed for those teachers to help them meet the requirements by the end of the 2006-07 school year.



Orientations for New Educators:

BVSD had more than 140 new licensed staff in 2005-06 with over one hundred of these new staff in need of induction. Planned activities included IT training, equity training, content-based workshops that introduce new hires to district curriculum and assessment procedures, and a bus tour of feeder systems.

Mentors for New Administrators:

A coordinated effort has been developed between the Human Resources and School Leadership administrators to assist and support new administrators. Human Resources presented on topics such as employee discipline, hiring for equity, staff evaluation and other legal topics at each new administrator orientation meeting.

Reports for Principals:

Several new Human Resources reports are now available for principals to increase information access. Reports are clearly displayed on the BVSD website's Human Resources page on the Lawson system dashboard. Some examples include reports that detail evaluation dates of all licensed staff and licensure.

Trainings in "Relationships by Objectives" Process:

BVSD Human Resources gave a fall 2005 training on the Relationships by Objectives (RBO) process as well as a follow-up meeting between the BVEA association representatives, Board of Education and Cabinet with each RBO subcommittee. Many of the committees have actively met and developed and implemented recommendations from the original plan.

Celebration/Affirmation/Valuation of Staff:

Cabinet members showed their support for staff members through follow-up phone calls, e-mails and personal visits as issues were resolved. The coordination of effort between Human Resources and School Leadership in 2005-06 strengthened the ability of leadership staff to feel valued and supported.

In an additional effort to celebrate district staff, the superintendent often recognizes BVSD teachers and administrators during the Superintendent's Honor Roll portion of Board of Education meetings.

BVSD also had another successful 2006 retirement dinner that honored licensed and classified staff.

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 2006-07 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 The following 2005-06 accomplishments relate to this priority:

2006-07 District Budget Development:

The Board of Education unanimously approved the 2006-07 Proposed Budget in June 2006. The new budget provides employee compensation increases of over \$8 million which include movement on pay schedules, a 2.5 percent cost of living increase for all employees, a 17 percent increase in the cost of health insurance, and an increase in the rate paid by BVSD to Public Employees Retirement Association (PERA) among other programs.



Lobbying Activities:

The 2006 session of the Colorado General Assembly was generally successful concerning BVSD state legislative priorities. The most significant District legislative success came in the area of school transportation funding. BVSD staff worked with Boulder County's legislative delegation to amend a state statute which specified how "excess transportation costs" are defined and recovered through an election override. The amendment passed the legislature and was incorporated into the School Finance Act. The net result will be approximately \$1.7 million that BVSD will be eligible to receive in 2006-07 based on the text of the BVSD Transportation Mill Levy ballot measure of 2005.

Transportation Mill Levy:

On November 1, 2005, BVSD sought and received the approval of district voters for a property tax mill levy override to reimburse the district for excess transportation costs not then reimbursed by the State of Colorado.

Computer Replacements:

Deployments in "year-one" schools were completed by June 30, 2006. Much background work took place over the summer to provide students with unique login IDs, e-mail accounts, and personal folders that remain with them throughout their school career. In addition, software was deployed to manage the student logins from creation to deactivation using data from Infinite Campus.

2006 Bond issue:

The Capital Improvement Planning Committee (CIPC) submitted their final Educational Facilities Master Plan which was unanimously accepted by the Board of Education on June 13, 2006. The Board directed staff to bring back a resolution for their consideration in August 2006, including proposed ballot language for the November 7, 2006 general election.

Grant Funds:

BVSD received \$11,948 million in grants in 2005-06, meeting projections and achieving a 4 percent increase over the previous year. The District's grant-seeking activity in 2005-06 focused on major federal and state opportunities, with new and continuing proposals district-wide totaling about \$16 million.



Banking Services:

After reviewing several bids, BVSD Procurement determined that all District banking services will go to Wells Fargo Bank, N.A.

Surplus Properties:

BVSD planning staff has been involved in marketing three surplus properties: Washington Elementary, Palo Parkway, and the Lafayette bus barn. A contract to purchase the Palo Parkway site has been approved by the Board and partial payment has been made to BVSD. A letter of intent to purchase the Lafayette bus barn has also been received from Centex homes.

Lawson and Infinite Campus:

Infinite Campus implementation, conversion cleanup, and training continued throughout the majority of the school year. Hundreds of new reports have been developed and deployed from the new Lawson system.

Business Services Handbook:

The Business Services Handbook was distributed at mandatory training sessions in August 2005 to all building administrators and administrative support staff. The handbook was reviewed in detail and staff members were on hand to answer questions.

Retirement Insurance:

The District's benefits committee reviewed the BVSD retiree insurance program and recommended the District end the program effective June 2007. Meetings were held with retirees affected by the recommendation and the Board of Education approved the action at a regular meeting in Spring 2006.

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 2006-07 Budget:

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

6b The following 2005-06 accomplishments relate to this priority:

Accreditation of Boulder Valley Schools:

Accreditation in BVSD is driven by several distinct systems - No Child Left Behind, Colorado State Accreditation Indicators, the School Report Card (SAR), and District Accreditation. In the past, the process featured an End-of-Year report and School Improvement Plan. In 2005-06 a new process was developed which will be fully implemented in the 2006-07 school year. The revised plan allows for more frequent progress checks and is expected to make the annual review process more meaningful for schools.



Tools of Inquiry for Equitable Schools (TIES):

The new District accreditation process is multifaceted and involves periodic site reviews as well as quarterly reviews of progress on components of the TIES Portfolio. Under the TIES model, each school develops an accreditation portfolio to be reviewed throughout the year by the District and the School Improvement Team (SIT). The portfolio documents the school's progress on goals in the areas of student achievement, equity and organization. SITs collaborate with the school principal and TIES teams to set goals and action plans for continuous school improvement.

Infinite Campus and Data for Decisions:

System Support - BVSD's "Data for Decisions" data warehouse continued to grow and accumulate more information with the addition of another year's data. Dozens of interfaces were created to switch the daily data feeds so they come from Infinite Campus now instead of SASI. Besides just adding data, the Data for Decisions application was further enhanced by changes to the infrastructure that make it easier for programmers to work on the database. These changes improved performance and stability for system users.

School Tools - Data for Decisions continued to evolve as a tool for assisting schools with their reporting needs. Schools received results in August 2005 tracking performance of matched student groups over four consecutive years of CSAP tests, disaggregated by gender, ethnicity and program participation. In January 2006, schools received year-to-year results from Planning & Assessment in the new "net gain" growth metric used statewide to calculate the Academic Growth of Students Rating that appears on the School Accountability Report. These reports from Data for Decisions help school administrators measure and maximize growth over time.

Student Benefits - At the beginning of the academic year, teachers identify individual students who score "unsatisfactory" or "partially proficient" on CSAP and use this information to develop individual plans for intensive intervention support in literacy and numeracy. This information is available on Infinite Campus for CSAP and is complemented by literacy testing results and end-of-year mathematics tests that are available from second through sixth grade and for algebra classes. Non-CSAP area tests are being developed as well.

Boulder Valley School District**Fiscal Year 2006-07****Plan to Use the Constitutionally Mandated One Percent Increase in State Funding
for Public Schools in Fiscal Year 2006-07****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 2006-07 school year the Colorado Department of Education estimates the one percent associated with Amendment 23 will mean an additional \$1,640,907 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 26,787 at \$61.26 per pupil. Using this per pupil amount and the projected funded pupil count included in this budget of 26,742.3, the total amount estimated to be received by the District is \$1,638,233.

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.

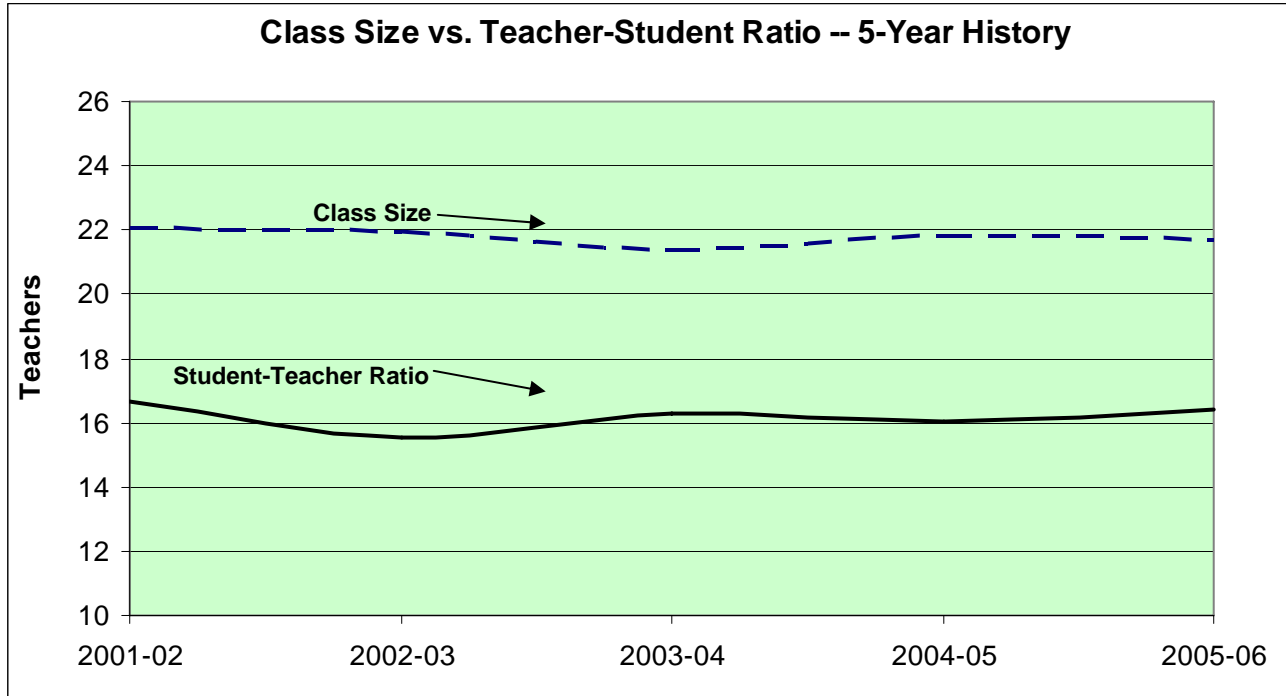
In this legislation, the Colorado General Assembly declares that:

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
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>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Class Size - All Grades	22.08	21.93	21.40	21.80	21.70
Student Teacher Ratio	16.69	15.52	16.30	16.05	16.40



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.

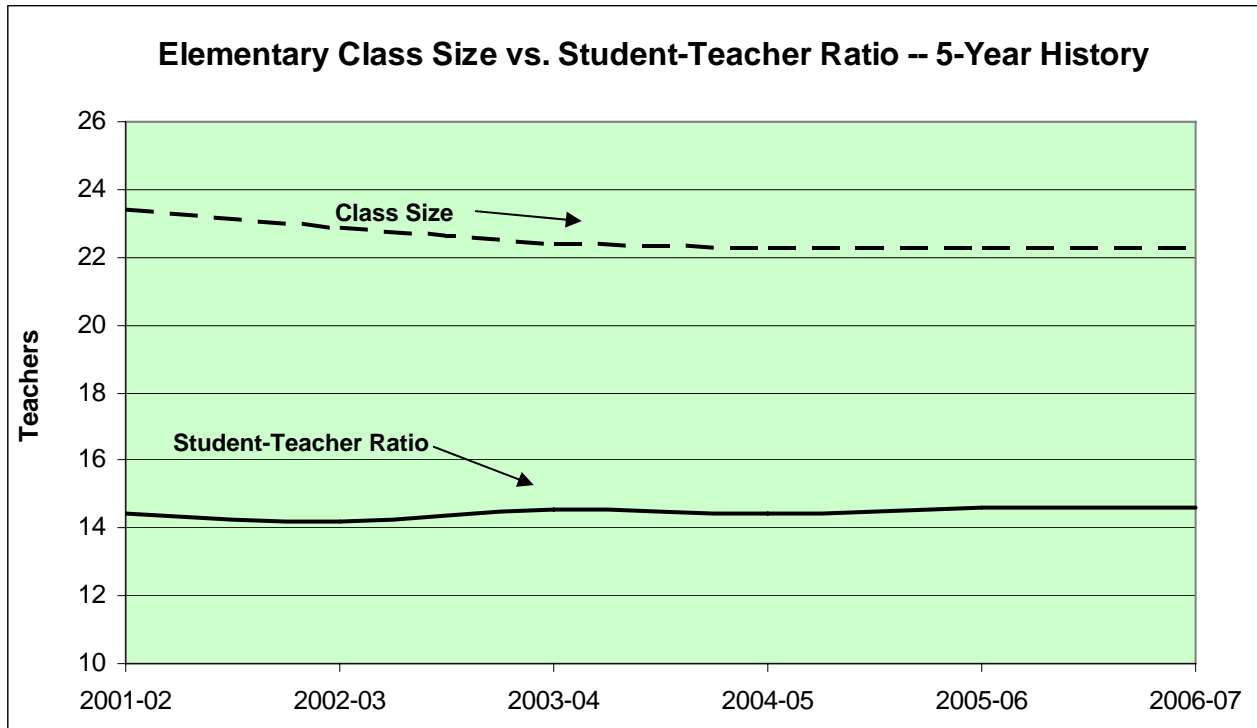
Senior Teachers do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Tech, & Teen Parenting.

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. We recognize that world-class education does not come in a one-size-fits-all package therefore BVSD targets resources where they can make the greatest gains for the students in greatest need. This includes providing teachers for targeted instruction in specific academic areas such as literacy, English as a Second Language, Title I, 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. 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>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	Estimated <u>2006-07</u>
Class Size - Elementary	23.40	22.88	22.39	22.30	22.30	22.30
Student Teacher Ratio	14.40	14.20	14.54	14.40	14.60	14.60



Kindergarten at 0.50 FTE.

Charters Not Included.

Literacy Teachers are not included in Class Size.

The District has focused on literacy improvement at the elementary level and concentrated funding in this area. These targeted resources have translated into additional teachers including:

- 6.42 CLIP teachers,
- 24.70 English as a second language teachers,
- 35.70 Literacy teachers (includes referendum and Read to Achieve),
- 73.04 Special education teachers, and
- 11.28 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 4.2 FTE English as second language teachers and 4.6 FTE Title I teachers.

Similarly, BVSD offers music, art and physical education to its elementary students. The District employs another 83.22 FTE 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 \$1,638,233 Amendment 23 funds for 2006-07

Comprehensive budget hearings with District departments and schools were conducted to gather input on the District's budget priorities for 2006-07. A preliminary budget was presented to the Board of Education in April.

For fiscal year 2006-07 the District plans to use \$1,502,542 of Amendment 23 funds for several specific initiatives including:

- Implementing programs to assist in the socio-economic de-stratification of schools within the District;
- Maintaining the class size reduction program at elementary schools;
- Increasing natural gas costs;
- Helping to offset the increase in employee health insurance premiums.

The Colorado Preschool and Kindergarten Program Fund will receive \$7,382 for its 120.5 FTE, utilizing the dollars to maintain the program offerings.

Charter schools will receive the remaining \$128,309 for its 2,094.5 FTE.

- Summit Middle School will direct resources to areas where they can make the largest impact on students with the greatest needs by utilizing these funds to partially offset the cost of small class sizes.
- Horizons Alternative K-8 Charter School intends to use the 1% increase for computer equipment and literacy programming.
- Boulder Preparatory High School intends to use the Amendment 23 one percent increase on teacher salary competitiveness, which has been historically lower than comparable BVSD teachers.
- Justice High School intends to fund computer equipment with the 1% increase.
- Peak to Peak K-12 Charter School's intended use of the 1% statewide base per pupil is to raise student achievement through increased funding in three main areas; literacy teachers, paraprofessionals for elementary ability grouping, and literacy curriculum materials.

Classroom Data – K-3

2005-06 information about Boulder Valley Schools:

1. The total number of classes in grades kindergarten through 3rd grade is 362.
2. The number of classes in which the student-to-classroom-teacher ratio exceeds 17-to-1 is 277, or 77 percent.
3. The number of classes in which the student-to-classroom-teacher ratio exceeds 23-to-1 is 75, or 21 percent.
4. The average student-to-classroom-teacher ratio in grades kindergarten through 3rd grade is 20.86.
5. The average student-to-teacher ratio in grades kindergarten through 3rd is 13.61.

Specific calculations of this 2005-06 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 the use of Amendment 23 funds at its regularly scheduled public meeting on June 13, 2006.

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 ration 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 ration 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 staff training and software as needed. These funds were approved by voters in the November 1, 2005 election.

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

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

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 and Kindergarten 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 and Kindergarten 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.

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

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

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.

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

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 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.

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

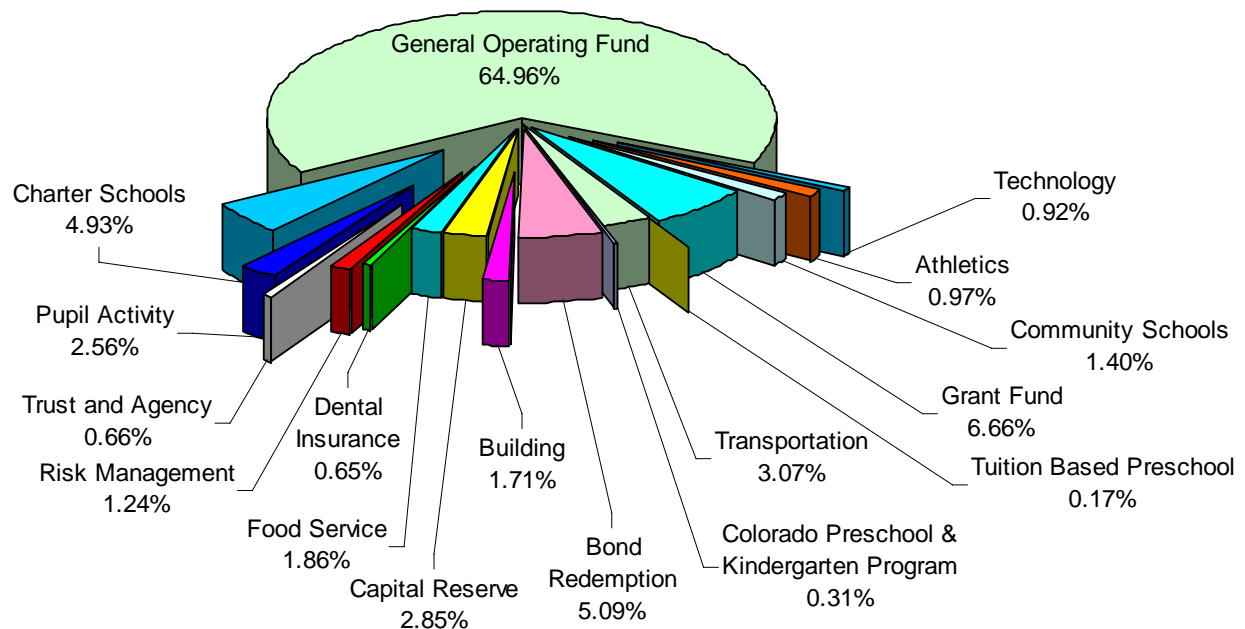
Fiduciary Funds:

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 Expendable Trust Funds, Nonexpendable Trust Funds and Agency Funds.

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

Expenditure Analysis by District Fund:



Beginning Balance Summary – All Funds

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
FUND:				
General Operating Fund*	93	\$ 30,096,197	\$ 17,552,007	\$ 21,080,802
Summer School Fund	157	(9,892)	-	-
Technology Fund	158	-	-	215,998
Athletics Fund	160	169,803	169,324	174,729
Risk Managment Fund	164	41,706	182,504	473,133
Community School Fund	168	428,466	531,550	759,593
Governmental Designated-Purpose				
Grant Fund**	170	-	-	-
Tuition-Based Preschool Fund	172	35,622	3,957	45,628
Transportation Fund	174	-	-	379,768
Colorado Preschool and Kindergarten				
Program Fund	176	-	11,422	58,927
Bond Redemption Fund	178	17,075,783	15,577,400	15,912,470
Building Fund	180	-	-	-
Capital Reserve Fund	190	2,428,029	1,784,052	2,575,484
Food Service Fund	196	822,678	803,639	672,170
Dental Insurance Fund	198	-	-	389,948
Trust and Agency Funds	200	1,434,039	1,588,560	1,484,060
Pupil Activity Fund	202	1,858,587	1,880,183	1,980,183
Charter Schools*	203	3,082,794	2,389,807	3,065,635
GRAND TOTAL:		\$ 57,463,812	\$ 42,474,405	\$ 49,268,528

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

** 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.

Revenue Summary – All Funds

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
FUND:				
General Operating Fund	93	\$ 204,351,865	\$ 209,997,083	\$ 213,524,027
Summer School Fund	157	9,892	-	-
Technology Fund	158	-	-	-
Athletics Fund	160	821,299	858,154	978,000
Risk Managment Fund	164	12,840	7,278	10,000
Community School Fund	168	4,220,538	4,558,520	4,658,109
Governmental Designated-Purpose				
Grant Fund	170	12,550,048	12,667,034	19,500,000
Tuition-Based Preschool Fund	172	191,889	470,194	477,202
Transportation Fund	174	-	4,572,361	6,507,543
Colorado Preschool and Kindergarten				
Program Fund	176	-	-	-
Bond Redemption Fund	178	12,083,674	13,927,060	20,695,021
Building Fund	180	-	-	121,500,000
Capital Reserve Fund	190	649,396	812,719	647,622
Food Service Fund	196	4,903,964	5,040,186	5,342,202
Dental Insurance Fund	198	-	389,948	2,026,524
Trust and Agency Funds	200	1,741,226	1,903,384	2,031,000
Pupil Activity Fund	202	6,991,347	7,000,000	7,600,000
Charter Schools	203	372,401	803,696	476,556
GRAND TOTAL:		\$ 248,900,379	\$ 263,007,617	\$ 405,973,806

Transfer In Summary – All Funds

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
FUND:				
General Operating Fund	93	\$ 3,689,824	\$ 3,901,224	\$ 5,300,503
Summer School Fund	157	-	-	-
Technology Fund	158	-	2,500,000	2,552,500
Athletics Fund	160	1,592,451	1,625,968	1,943,417
Risk Managment Fund	164	3,441,926	3,243,572	3,262,242
Community School Fund	168	-	-	-
Governmental Designated-Purpose				
Grant Fund	170	-	-	-
Tuition-Based Preschool Fund	172	-	-	-
Transportation Fund	174	-	4,021,256	2,645,840
Colorado Preschool and Kindergarten				
Program Fund	176	405,725	702,877	878,238
Bond Redemption Fund	178	-	-	-
Building Fund	180	-	-	-
Capital Reserve Fund	190	4,232,179	7,149,754	5,386,901
Food Service Fund	196	-	-	-
Dental Insurance Fund	198	-	-	-
Trust and Agency Funds	200	-	-	-
Pupil Activity Fund	202	-	-	-
Charter Schools	203	13,245,054	14,190,943	15,861,413
GRAND TOTAL:		\$ 26,607,159	\$ 37,335,594	\$ 37,831,054

Expenditure Summary – All Funds

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
FUND:				
General Operating Fund	93	\$ 180,467,313	\$ 176,935,142	\$ 190,281,777
Summer School Fund	157	-	-	-
Technology Fund	158	-	2,284,002	2,687,862
Athletics Fund	160	2,414,229	2,478,717	2,827,420
Risk Managment Fund	164	3,313,968	2,960,221	3,636,286
Community School Fund	168	3,533,704	3,696,727	4,102,486
Governmental Designated-Purpose				
Grant Fund	170	12,550,048	12,667,034	19,500,000
Tuition-Based Preschool Fund	172	223,554	428,523	507,602
Transportation Fund	174	-	8,213,849	8,993,539
Colorado Preschool and Kindergarten				
Program Fund	176	394,303	655,372	915,671
Bond Redemption Fund	178	13,582,057	13,591,990	14,922,721
Building Fund	180	-	-	5,000,000
Capital Reserve Fund	190	5,525,552	7,171,041	8,359,230
Food Service Fund	196	4,968,538	5,211,811	5,441,203
Dental Insurance Fund	198	-	-	1,897,285
Trust and Agency Funds	200	1,586,705	2,007,884	1,924,000
Pupil Activity Fund	202	6,969,751	6,900,000	7,500,000
Charter Schools	203	10,648,066	11,051,337	14,439,037
GRAND TOTAL:		\$ 246,177,788	\$ 256,253,650	\$ 292,936,119

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

Emergency Reserves Summary – All Funds

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
FUND:				
General Operating Fund	93	\$ -	\$ -	\$ 17,093,004
Summer School Fund	157	-	-	-
Technology Fund	158	-	-	80,636
Athletics Fund	160	-	-	84,823
Risk Management Fund	164	-	-	109,089
Community School Fund	168	-	-	123,075
Governmental Designated-Purpose				
Grant Fund	170	-	-	-
Tuition-Based Preschool Fund	172	-	-	15,228
Transportation Fund	174	-	-	539,612
Colorado Preschool and Kindergarten				
Program Fund	176	-	-	21,494
Bond Redemption Fund	178	-	-	-
Building Fund	180	-	-	-
Capital Reserve Fund	190	-	-	250,777
Food Service Fund	196	-	-	163,236
Dental Insurance Fund	198	-	-	432,730
Trust and Agency Funds	200	-	-	-
Pupil Activity Fund	202	-	-	-
Charter Schools	203	-	-	422,814
GRAND TOTAL:		\$ -	\$ -	\$ 19,336,518

Transfer Out Summary – All Funds

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
FUND:				
General Operating Fund	93	\$ 22,917,335	\$ 33,434,370	\$ 32,530,551
Summer School Fund	157	-	-	-
Technology Fund	158	-	-	-
Athletics Fund	160	-	-	-
Risk Managment Fund	164	-	-	-
Community School Fund	168	583,750	633,750	758,750
Governmental Designated-Purpose				
Grant Fund	170	-	-	-
Tuition-Based Preschool Fund	172	-	-	-
Transportation Fund	174	-	-	-
Colorado Preschool and Kindergarten				
Program Fund	176	-	-	-
Bond Redemption Fund	178	-	-	-
Building Fund	180	-	-	-
Capital Reserve Fund	190	-	-	-
Food Service Fund	196	-	-	-
Dental Insurance Fund	198	-	-	-
Trust and Agency Funds	200	-	-	-
Pupil Activity Fund	202	-	-	-
Charter Schools	203	3,106,074	3,267,474	4,541,753
GRAND TOTAL:		\$ 26,607,159	\$ 37,335,594	\$ 37,831,054

Ending Balance Summary – All Funds

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
FUND:				
General Operating Fund*	93	\$ 34,695,065	\$ 21,080,802	\$ -
Summer School Fund	157	-	-	-
Technology Fund	158	-	215,998	-
Athletics Fund	160	169,324	174,729	183,903
Risk Managment Fund	164	182,504	473,133	-
Community School Fund	168	531,550	759,593	433,391
Governmental Designated-Purpose				
Grant Fund**	170	-	-	-
Tuition-Based Preschool Fund	172	3,957	45,628	-
Transportation Fund	174	-	379,768	-
Colorado Preschool and Kindergarten				
Program Fund	176	11,422	58,927	-
Bond Redemption Fund	178	15,577,400	15,912,470	21,684,770
Building Fund	180	-	-	116,500,000
Capital Reserve Fund	190	1,784,052	2,575,484	-
Food Service Fund	196	803,639	672,170	459,933
Dental Insurance Fund	198	-	389,948	86,457
Trust and Agency Funds	200	1,588,560	1,484,060	1,591,060
Pupil Activity Fund	202	1,880,183	1,980,183	2,080,183
Charter Schools*	203	2,946,109	3,065,635	-
GRAND TOTAL:		\$ 60,173,765	\$ 49,268,528	\$ 143,019,697

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

** 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.



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Special Education Funding:

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

A history of total Special Education funding is provided below.

I. Funding Sources - 2006-2007

Federal Funds: Federal Grant Dollars	18.22% of total Special Education budget
State Funds: Categorical Reimbursements	13.45% of total Special Education budget
Local Funds: School Finance Act	68.33% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget
Salaries/Wages	\$ 17,648,416	\$ 18,465,849	\$ 18,754,101	\$ 18,934,539	\$ 20,485,791
Benefits	3,294,800	3,759,857	3,769,175	3,869,760	4,297,205
Purchased Services, Supplies, Capital Outlay	1,358,060	1,547,613	2,050,548	1,297,058	1,508,989
Total General Operating Fund Expenditures	\$ 22,301,275	\$ 23,773,319	\$ 24,573,824	\$ 24,101,357	\$ 26,291,985
Total Grant Expenditures	\$ 4,128,724	\$ 4,555,725	\$ 6,037,411	\$ 5,469,612	\$ 5,858,914
Total General Fund and Grant Expenditures	\$ 26,429,999	\$ 28,329,044	\$ 30,611,235	\$ 29,570,969	\$ 32,150,899
Personnel (full-time equivalents) ^{1, 4}					
Instructional Staff ²	289.47	292.27	299.20	289.32	301.61
Paraprofessionals	207.43	209.98	213.77	225.55	220.23
Clerical	12.60	15.95	16.08	16.58	15.40
Administrators ³	9.59	11.38	12.10	12.49	13.30
Total General Fund & Grant Personnel	519.09	529.58	541.14	543.94	550.54
October Pupil Count	3,352	3,158	3,178	3,017	3,017
December Pupil Count ⁵	3,435	3,307	3,309	3,176	3,142
Per October Pupil Expenditure	\$ 7,885	\$ 8,971	\$ 9,632	\$ 9,801	\$ 10,657
Per December Pupil Expenditure	\$ 7,694	\$ 8,566	\$ 9,251	\$ 9,311	\$ 10,232

State Categorical Reimbursement	\$ 3,458,753	\$ 3,562,820	\$ 3,580,231	\$ 4,382,998	\$ 4,324,051
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Notes:

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

² Includes Special Skills Aide hours converted to FTE.

³ Administrators includes Coordinators as well as Directors.

⁴ Actual FTE are a point in time number and may change depending on the date used.

⁵ December Count budget is an estimate based on a 4 year average change, a 4.14% increase in count from October.

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 a consistent format with which to provide historical comparisons.

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	27,525,938	21,952,197	49,478,135
Revenues	253,500,163	152,473,643	405,973,806
Transfers Between Funds	-	-	-
Total Funds Available	281,026,101	174,425,840	455,451,941
Expenditures	254,942,036	37,705,951	292,647,987
Transfers Between Funds	-	-	-
TABOR Amendment Reserves	7,325,380	250,777	7,576,157
Other Appropriated Reserves	13,099,661	141,856,013	154,955,674
Total Appropriations	275,367,077	179,812,741	455,179,818
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	275,367,077	179,812,741	455,179,818

CDE 18 Report

Boulder Valley RE2J

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	25,769,890	58,927	-	425,396	881,777	389,948	27,525,938
Revenue:							
State Formula							
Local Property Tax	103,534,589						103,534,589
State Equalization	57,382,041						57,382,041
Specific Ownership Tax	8,281,082						8,281,082
Local Sources							
Other Property Tax	32,974,030	-	-	6,239,116	-	-	39,213,146
Other Specific Ownership Tax	2,606,768	-	-	-	-	-	2,606,768
Tuition	5,098,647	-	-	-	-	-	5,098,647
Interest on Investments	500,000	-	-	-	-	-	500,000
Fees	-	-	-	-	-	-	-
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	1,427,809	-	9,177,224	745,629	3,684,820	2,026,524	17,062,006
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	750,000	-	-	-	-	-	750,000
Special Education	4,324,051	-	-	-	-	-	4,324,051
Transportation	1,999,991	-	-	-	-	-	1,999,991
Other	541,934	-	-	-	-	-	541,934
Federal Sources							
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	131,645	-	-	-	131,645
Special Education	-	-	4,982,325	-	-	-	4,982,325
Other	225,750	-	5,208,806	-	1,657,382	-	7,091,938
Total Revenue	219,646,692	-	19,500,000	6,984,745	5,342,202	2,026,524	253,500,163
Transfers Out	(2,645,840)	-	-	-	-	-	(2,645,840)
Transfers In	-	-	-	2,645,840	-	-	2,645,840
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	5,386,901	878,238	-	-	-	-	6,265,139
Total Net Revenue	222,387,753	878,238	19,500,000	9,630,585	5,342,202	2,026,524	259,765,302
Estimated Funded Pupil Count	26,918	26,918	26,918	26,918	26,918	26,918	26,918
Budgeted Net Revenue Per Funded Pupil	8,262	33	724	358	198	75	9,650

- (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), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19)
- (2) The Preschool Fund is comprised of the Colorado Preschool & Kindergarten 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 Dental Fund (67)

CDE 18 Report

Boulder Valley RE2J

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	141,593,377	250,574	19,500,000	-	-	-	161,343,951
Instructional Support Services	21,391,622	-	-	-	-	-	21,391,622
School Management	17,263,842	-	-	-	-	-	17,263,842
Subtotal	180,248,841	250,574	19,500,000	-	-	-	199,999,415
District Wide Support Services							
District Management	2,930,935	-	-	-	-	-	2,930,935
Plant Operations & Maintenance	20,119,129	-	-	-	-	-	20,119,129
Pupil Transportation	2,400	-	-	8,993,539	-	-	8,995,939
Food Services	101,200	-	-	-	5,441,203	-	5,542,403
Other Support Services	11,216,851	-	-	-	-	1,897,285	13,114,136
District Wide Support Services Subtotal	34,370,515	-	-	8,993,539	5,441,203	1,897,285	50,702,542
Community Services	2,120,465	-	-	-	-	-	2,120,465
Debt Services	946,915	-	-	-	-	-	946,915
Other Operating Expenditures	-	665,097	-	507,602	-	-	1,172,699
Total Budgeted Expenditures	217,686,736	915,671	19,500,000	9,501,141	5,441,203	1,897,285	254,942,036
Estimated Funded Pupil Count	26,918	26,918	26,918	26,918	26,918	26,918	26,918
Budgeted Expenditures Per Funded Pupil	8,087	34	724	353	202	70	9,471
TABOR Amendment Reserves	6,419,801	21,494	-	554,840	163,236	166,009	7,325,380
Other Appropriated Reserves	12,126,943	-	-	-	619,540	353,178	13,099,661
Non-appropriated Reserves	-	-	-	-	-	-	-

- (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), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19)
- (2) The Preschool Fund is comprised of the Colorado Preschool & Kindergarten Program Fund (Fund 29)
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- (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 Dental Fund (67)

CDE 18 Report

Boulder Valley RE2J

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	15,912,470	2,575,484	3,464,243	21,952,197
Revenue:				
Local Sources				
Property Tax	20,160,021	-	-	20,160,021
Specific Ownership Tax	-	-	-	-
Interest on Investments	535,000	1,500,000	-	2,035,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	120,000,000	-	120,000,000
Other	-	-	9,631,000	9,631,000
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	647,622	-	647,622
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	20,695,021	122,147,622	9,631,000	152,473,643
Transfers (Out)	-	-	-	-
Transfers (In)	-	-	-	-
Allocation from the General Fund	-	5,386,901	-	-
Total Net Revenue	20,695,021	127,534,523	9,631,000	152,473,643
Estimated Funded Pupil Count	26,918	26,918	26,918	26,918
Budgeted Net Revenue Per Funded Pupil	769	4,738	358	5,664

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31)
- (2) The Capital Projects Building Fund is comprised of the Building Fund (Fund 41) and 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 RE2J

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	-	5,000,000	-	5,000,000
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	5,000,000	-	5,000,000
Community Services	-	-	-	-
Debt Services	14,902,721	-	-	14,902,721
Other Expenditures	20,000	8,359,230	9,424,000	17,803,230
Total Budgeted Expenditures	14,922,721	13,359,230	9,424,000	37,705,951
Estimated Funded Pupil Count	26,918	26,918	26,918	26,918
Budgeted Expenditures Per Funded Pupil	554	496	350	1,401
TABOR Amendment Reserves	-	250,777	-	250,777
Other Appropriated Reserves	21,684,770	116,500,000	3,671,243	141,856,013
Non-appropriated Reserves	-	-	-	-

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31)
- (2) The Capital Projects Building Fund is comprised of the Building Fund (Fund 41)
and the Capital Reserve Fund (Fund 43)
- (3) The Trust/Agency Funds are comprised of the Trust and Agency Funds (Fund 73)

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	15,737.8	\$ 66,949,686 54.4%	\$ 8,355,710 6.8%	\$ 11,481,456 9.3%	\$ 29,409,404 23.9%	\$ 6,980,852 5.7%	\$ 123,177,108 100.0%	\$7,827
ST VRAIN VALLEY RE-1J	20,724.5	\$ 79,193,318 58.2%	\$ 10,207,478 7.5%	\$ 12,787,889 9.4%	\$ 29,317,509 21.5%	\$ 4,551,376 3.3%	\$ 136,057,570 100.0%	\$6,565
POUDRE R 1	23,559.5	\$ 96,074,469 51.6%	\$ 11,988,009 6.4%	\$ 20,767,638 11.2%	\$ 45,559,305 24.5%	\$ 11,747,257 6.3%	\$ 186,136,678 100.0%	\$7,901
BOULDER VALLEY RE-2J	26,798.0	\$ 122,885,854 54.4%	\$ 17,006,846 7.5%	\$ 22,227,809 9.8%	\$ 52,685,587 23.3%	\$ 11,131,654 4.9%	\$ 225,937,751 100.0%	\$8,431
ADAMS-ARAPAHOE 28J	30,468.0	\$ 124,510,948 54.1%	\$ 17,965,042 7.8%	\$ 24,526,714 10.7%	\$ 51,766,300 22.5%	\$ 11,495,181 5.0%	\$ 230,264,186 100.0%	\$7,558
COLORADO SPRINGS 11	30,537.6	\$ 125,032,654 47.8%	\$ 17,436,891 6.7%	\$ 25,139,241 9.6%	\$ 80,713,374 30.8%	\$ 13,349,298 5.1%	\$ 261,671,458 100.0%	\$8,569
NORTHGLENN-THORNTON 12	34,392.0	\$ 136,122,758 52.8%	\$ 18,909,298 7.3%	\$ 28,251,917 11.0%	\$ 60,581,990 23.5%	\$ 13,888,282 5.4%	\$ 257,754,246 100.0%	\$7,495
DOUGLAS COUNTY RE-1	41,881.5	\$ 177,628,118 54.2%	\$ 21,785,955 6.7%	\$ 29,872,377 9.1%	\$ 80,512,183 24.6%	\$ 17,658,910 5.4%	\$ 327,457,543 100.0%	\$7,819
CHERRY CREEK 5	45,055.5	\$ 210,309,534 56.6%	\$ 20,474,519 5.5%	\$ 34,314,409 9.2%	\$ 82,699,318 22.3%	\$ 23,546,735 6.3%	\$ 371,344,515 100.0%	\$8,242
DENVER COUNTY 1	67,784.5	\$ 286,863,217 45.2%	\$ 42,370,478 6.7%	\$ 67,204,736 10.6%	\$ 187,999,726 29.6%	\$ 49,833,351 7.9%	\$ 634,271,509 100.0%	\$9,357
JEFFERSON R-1	82,930.0	\$ 329,031,273 52.1%	\$ 44,647,559 7.1%	\$ 59,670,195 9.4%	\$ 151,761,304 24.0%	\$ 46,749,536 7.4%	\$ 631,859,868 100.0%	\$7,619

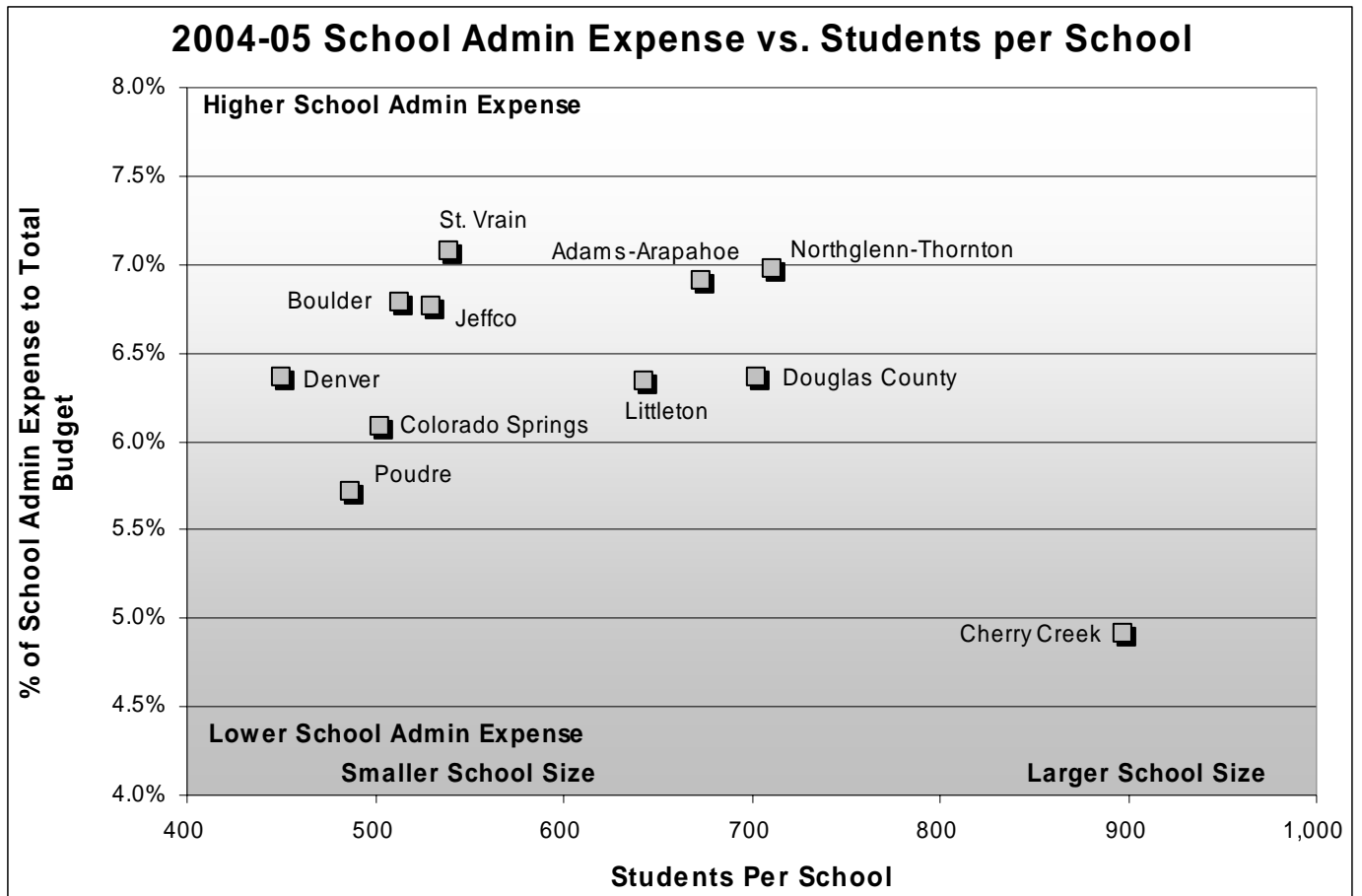
Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

- These comparisons are three 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.



School District Expenditure Comparisons – Continued





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3-Page Summary of Revenue, Expenditures, Reserves and Transfers:

BOULDER VALLEY SCHOOL DISTRICT RE-2 SUMMARY OF RESOURCES, EXPENDITURES, RESERVES AND TRANSFERS 2006-07 REVISED GENERAL OPERATING FUND

	2004-05 Audited Actual	2005-06 Unaudited Actual	2006-07 Adopted Budget	2006-07 Revised Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 13,117,998	\$ 17,552,007	\$ 15,566,658	\$ 21,080,802
Summer Salary Accrual	(16,978,199)	-	-	-
BUDGET BASIS FUND BALANCE	\$ 30,096,197	\$ 17,552,007	\$ 15,566,658	\$ 21,080,802
BUDGET BASIS BEGINNING BALANCE & RESERVES				
Total Unrestricted One Time Funds	\$ 4,331,963	\$ 5,817,301	\$ 2,939,606	\$ 7,294,029
Restricted Carryover Funds	1,224,042	1,071,602	-	1,423,155
Stabilization Fund	14,477,106	-	-	-
Debt Service Reserve (COP's)	722,264	-	-	-
Subtotal Restricted Beginning Balance	16,423,412	1,071,602	-	1,423,155
Warehouse Reserve	472,973	414,800	414,800	389,834
Debt Service Reserve (COP's)	-	722,264	722,264	722,264
Contract Reserve	-	200,000	200,000	200,000
Dental Claim Reserve	-	-	344,468	106,000
Contingency Reserve	3,568,551	3,730,416	5,472,760	5,472,760
Emergency Reserve (TABOR)	5,299,298	5,595,624	5,472,760	5,472,760
Subtotal Reserves	9,340,822	10,663,104	12,627,052	12,363,618
TOTAL BEGINNING BALANCE & RESERVES	\$ 30,096,197	\$ 17,552,007	\$ 15,566,658	\$ 21,080,802
Change in Warehouse Inventory	(58,173)	-	-	-
TOTAL REVENUE	\$ 204,351,865	\$ 209,997,083	\$ 212,375,207	\$ 213,524,027
TOTAL RESOURCES	\$ 234,389,889	\$ 227,549,090	\$ 227,941,865	\$ 234,604,829
TOTAL EXPENDITURES	\$ 180,467,313	\$ 176,935,142	\$ 187,674,903	\$ 190,281,777
TOTAL RESERVES	\$ -	\$ -	\$ 13,528,651	\$ 17,093,004
TOTAL TRANSFERS	\$ 19,227,511	\$ 29,533,146	\$ 26,038,754	\$ 27,230,048
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 199,694,824	\$ 206,468,288	\$ 227,242,308	\$ 234,604,829
BUDGET BASIS ENDING FUND BALANCE	\$ 34,695,065	\$ 21,080,802	\$ 699,557	\$ -
Summer Salary Accrual	\$ (17,143,058)	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 17,552,007	\$ 21,080,802	\$ 14,228,208	\$ 17,093,004

NOTES:

2006-07 Proposed Budget Contained One Time Expenditures, Transfers and Reserves of:

- 06-07 One Time Expenditures	\$ 1,751,712
- 06-07 Reserves on One Time Expenditures	105,103
- 06-07 One Time Transfer to Contract Reserve	970,866
- 06-07 One Time Transfers to/from Other Funds	(128,917)
	<u>\$ 2,698,764</u>

2006-07 Revised Budget Contains One Time Expenditures, Transfers and Reserves of:

- 05-06 Carryover (One Time Expenditure)	1,423,155
- 06-07 One Time Expenditures	2,113,231
- 06-07 Reserves on One Time Expenditures	212,183
- 06-07 One Time Transfer to Health Ins Reserve	4,100,000
- 06-07 One Time Transfer to Warehouse Reserve	14,807
- 06-07 One Time Transfer to Contract Reserve	264,000
- 06-07 One Time Transfers to/from Other Funds	710,615
	<u>8,837,991</u>

3-Page Summary of Revenue, Expenditures, Reserves and Transfers:

GENERAL OPERATING FUND REVENUE DETAIL

	2004-05 Audited Actual	2005-06 Unaudited Actual	2006-07 Adopted Budget	2006-07 Revised Budget
REVENUE				
Local Sources				
Property Taxes - Current	\$ 102,206,826	\$ 103,168,886	\$ 105,219,778	\$ 103,534,589
Property Taxes - Election	32,152,158	32,415,053	32,374,030	32,374,030
Property Tax - Credits/Abatements	688,471	1,904,047	400,000	400,000
Property Taxes - Delinquent	139,537	179,277	200,000	200,000
Specific Ownership Taxes - Non-equalized	3,350,102	3,001,105	2,682,801	2,606,768
Specific Ownership Taxes - Equalized	7,904,261	7,886,745	8,281,082	8,281,082
Tuition	247,160	221,045	226,292	226,292
Interest	314,937	755,265	500,000	500,000
Food Service Full Cost	117,755	122,755	122,755	122,755
Rental of School Facilities	15,668	-	-	-
Sale of Property (non real estate)	23,122	10,172	20,000	20,000
Miscellaneous Revenue	314,994	428,096	50,000	50,000
Salary Reimbursement	117,841	121,230	30,000	30,000
Indirect Cost Reimbursement	388,474	374,328	300,000	300,000
Subtotal Local Sources	\$ 147,981,306	\$ 150,588,004	\$ 150,406,738	\$ 148,645,516
State Sources				
Finance Act	\$ 49,648,368	\$ 51,947,790	\$ 54,656,547	\$ 57,382,041
Vocational Education Reimbursement	863,334	745,959	750,000	750,000
Special Education Reimbursement	3,580,231	4,382,998	4,327,357	4,324,051
Transportation Reimbursement	1,817,823	1,812,163	1,812,137	1,999,991
ELPA Reimbursement	75,355	88,847	85,000	85,000
Talented and Gifted Reimbursement	194,093	241,162	191,678	191,678
CDE Audit Adjustments/Assessment	(19,788)	(27,919)	(100,000)	(100,000)
Medicaid Reimbursements	181,471	205,233	225,750	225,750
Other State Revenue	29,672	12,846	20,000	20,000
Subtotal State Sources	\$ 56,370,559	\$ 59,409,079	\$ 61,968,469	\$ 64,878,511
TOTAL REVENUE	\$ 204,351,865	\$ 209,997,083	\$ 212,375,207	\$ 213,524,027

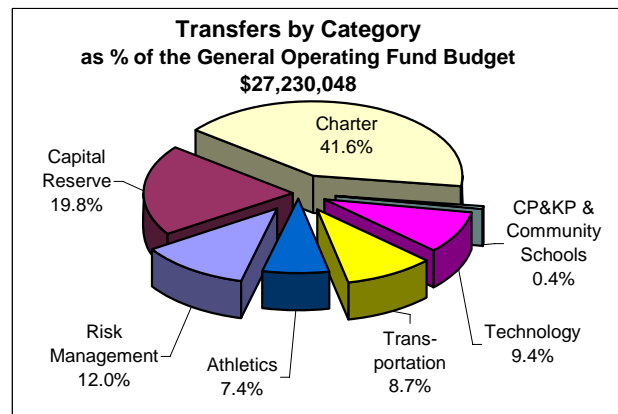
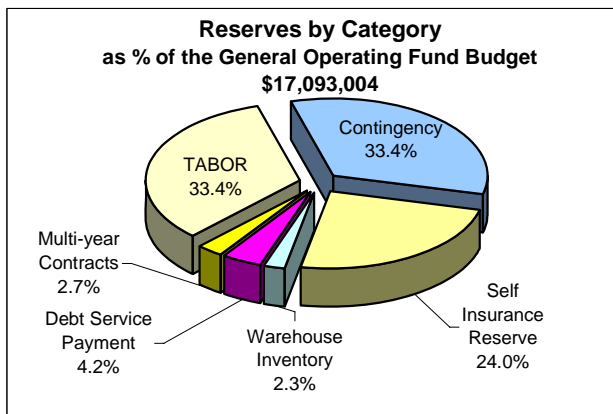
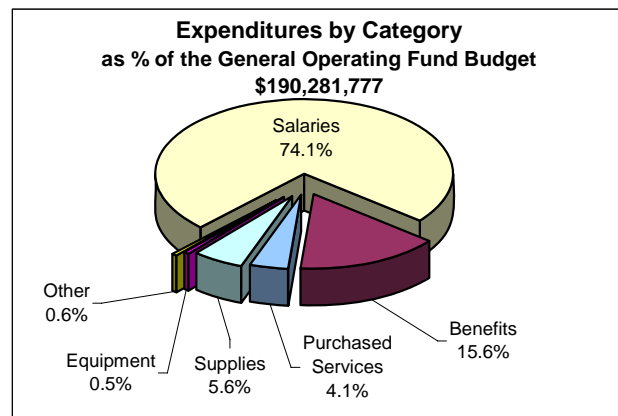
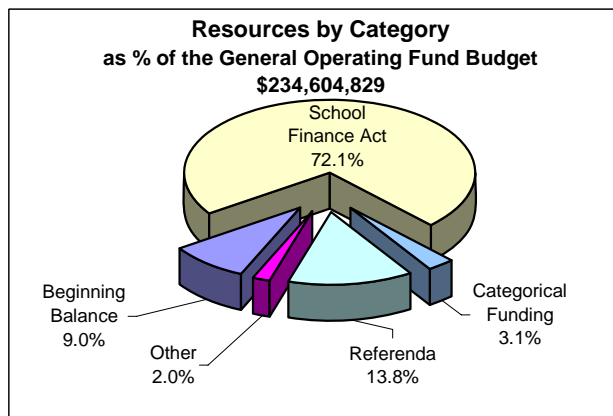
3-Page Summary of Revenue, Expenditures, Reserves and Transfers:

GENERAL OPERATING FUND EXPENDITURES, RESERVES & TRANSFERS DETAIL

	2004-05 Audited Actual	2005-06 Unaudited Actual	2006-07 Adopted Budget	2006-07 Revised Budget
EXPENDITURES:				
Administrators & Principals	\$ 9,721,168	\$ 9,620,284	\$ 9,890,818	\$ 9,971,070
Teachers	89,097,494	89,495,919	96,984,346	96,898,536
Psych/SocWkr/Occup & Physical Therapists	5,415,253	5,335,807	5,610,611	5,612,398
Professional Support Staff	1,706,096	1,855,750	1,965,633	2,025,103
Technical Support Staff	1,721,197	1,791,550	2,046,660	2,058,838
Tutors, Paraeducators & Aides	7,671,877	7,585,904	7,423,028	7,562,564
Office & Administrative Support Staff	7,354,920	7,121,616	7,461,559	7,435,898
Crafts/Trades Services	12,633,785	8,057,307	8,337,020	8,337,020
Subtotal Salaries	\$ 135,321,790	\$ 130,864,137	\$ 139,719,675	\$ 139,901,427
Employee Benefits	25,166,567	25,549,318	29,479,718	29,646,428
Subtotal Personnel Expenditures	\$ 160,488,357	\$ 156,413,455	\$ 169,199,393	\$ 169,547,855
Purchased Prof & Tech Services	2,323,514	2,715,502	2,136,750	2,771,974
Purchased Property Services	2,846,369	3,359,984	2,954,482	2,872,553
Other Purchased Services	2,213,386	2,352,745	2,206,861	2,224,941
Supplies	10,436,780	9,864,904	9,156,047	10,704,340
Property and Equipment	1,045,107	930,092	882,924	1,012,804
Other Uses of Funds	1,113,800	1,298,460	1,138,446	1,147,310
Subtotal Non Personnel Expenditures	\$ 19,978,956	\$ 20,521,687	\$ 18,475,510	\$ 20,733,922
TOTAL EXPENDITURES	\$ 180,467,313	\$ 176,935,142	\$ 187,674,903	\$ 190,281,777
RESERVES:				
Contingency Reserve	\$ -	\$ -	\$ 5,630,247	\$ 5,708,453
% of Expenditures	0.00%	0.00%	3.00%	3.00%
Emergency Reserve	-	-	5,630,247	5,708,453
% of Expenditures	0.00%	0.00%	3.00%	3.00%
Health Insurance Self Funding Reserve	-	-	-	4,100,000
Multi Year Contract Reserve	-	-	1,131,093	464,000
Warehouse Reserve	-	-	414,800	389,834
Debt Service Reserve (COP's)	-	-	722,264	722,264
TOTAL RESERVES	\$ -	\$ -	\$ 13,528,651	\$ 17,093,004
TRANSFERS TO:				
Risk Management Fund	\$ 3,441,926	\$ 3,243,572	\$ 3,354,963	\$ 3,262,242
Capital Reserve Fund	4,232,179	7,149,754	3,836,299	5,386,901
Charter Fund for Capital Reserve	172,928	231,105	269,840	272,123
Charter Fund	13,072,126	13,959,838	15,917,964	15,589,290
Colorado Preschool and Kindergarten Fund	405,725	702,877	726,856	878,238
Technology Fund	-	2,500,000	2,552,500	2,552,500
Transportation Fund	-	4,021,256	2,257,986	2,645,840
Dental Fund	-	-	344,468	-
Athletic Fund	1,592,451	1,625,968	1,943,417	1,943,417
TRANSFERS FROM:				
Community School Fund	(583,750)	(633,750)	(533,750)	(758,750)
Charter Fund for District Services Provided	(3,106,074)	(3,267,474)	(4,631,789)	(4,541,753)
TOTAL TRANSFERS	\$ 19,227,511	\$ 29,533,146	\$ 26,038,754	\$ 27,230,048
TOTAL EXPEND/RESERVES/TRANSFERS	\$ 199,694,824	\$ 206,468,288	\$ 227,242,308	\$ 234,604,829

General Operating Fund – Highlights:

- **2006-07 Total Resources: \$234.6 million**
 - \$8.7 million beginning fund balance available for one time uses
 - \$6,315 Per Pupil Revenue from the Colorado School Finance Act for 26,917.5 student FTE
 - \$900,000 additional dollars in the Special Education reimbursement and interest earnings
 - \$654,000 decline in non-equalized specific ownership tax collections
- **2006-07 Total Expenditures: \$190.3 million**
 - \$7.7 million net increase for employee salaries and benefits
 - \$1.0 million additional funds for instructional program implementation and support
 - \$3.5 million for identified one time expenditures in accordance with Board policy DB
 - \$300,000 increase for natural gas, electricity and water/sewer
- **2006-07 Total Reserves: \$17.1 million**
 - \$11.4 million for TABOR and contingency reserves – 6% of total expenditures
 - \$4.1 million reserve to establish a self-funded health insurance program
 - \$1.6 million for other required reserves
- **2006-07 Total Transfers: \$27.2 million**
 - \$565,000 increase to Risk Management, Athletics, CPKP and Technology Funds for required per pupil funding, inflationary increases and one time adjustments
 - \$440,000 net transfer increase to charter schools for new students, state funding and purchased District services
 - \$1.4 million decrease to the Transportation Fund to recognize additional mill levy revenues
 - \$1.9 million net transfer decrease to Capital Reserve and Community Schools funds for required per pupil funding and one time adjustments



Note: Graph percentages may total more than 100% due to rounding.

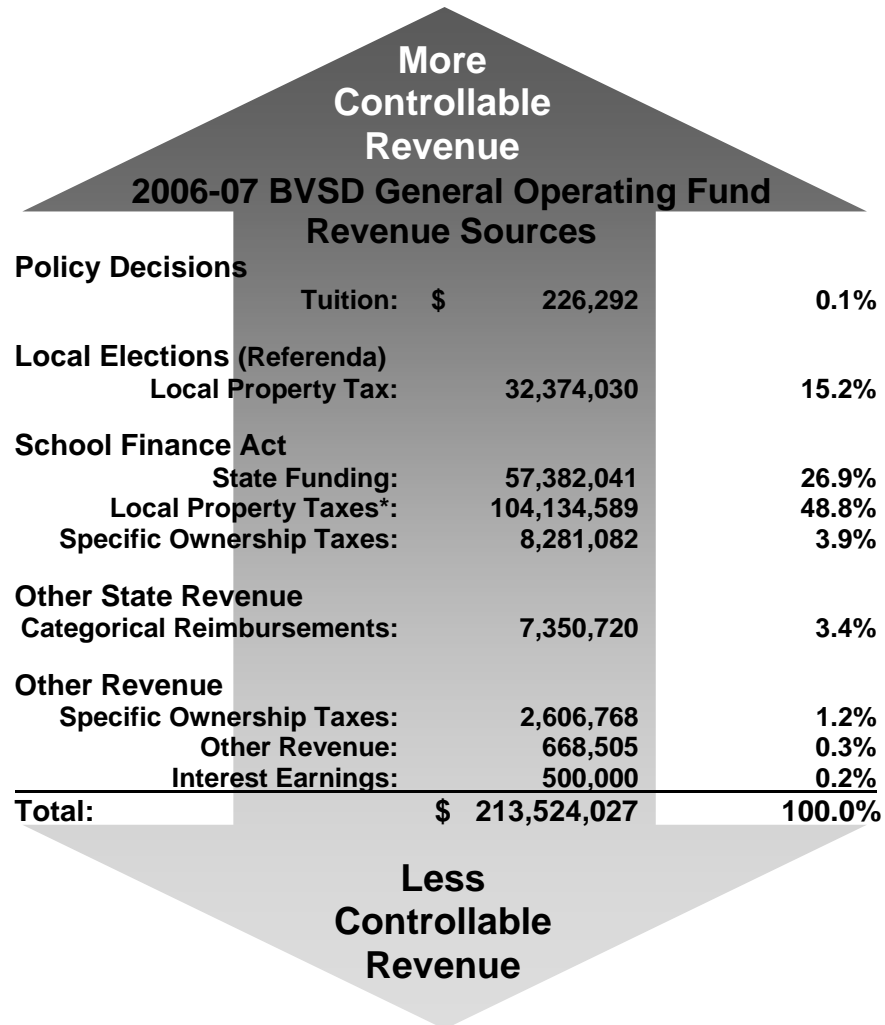
General Operating Fund Revenue Components:

Revenue 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 0.1 percent of total General Operating Fund revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents 15.2 percent of BVSD's 2006-07 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 less controllable revenue, combined with Categorical Reimbursements, totals 83.0 percent of BVSD's 2006-07 budgeted revenue. The Board of Education has no control over the School Finance Act.
- Other Revenue including Non-Equalized Specific Ownership Tax, Other Revenues and Interest Earnings make up the remaining 1.7 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 2006-07 school year, the District projects the following revenue sources and amounts in the General Operating Fund:



*includes abatements and delinquent local property taxes

General Operating Fund – Beginning Balance Assumptions:

1. Budgeted beginning fund balances for the General Operating Fund include significant amounts of dollars that are restricted for designated purposes in the budgeted fiscal year. In fiscal year 2006-07, the **restricted beginning fund balance** includes the reserves necessary for contracts, dental claims, debt service and warehouse inventory. The TABOR Emergency Reserve and unused 2005-06 contingency reserve are also part of the restricted beginning balance.
2. The portion of the beginning fund balance that is not restricted is available for use at the discretion of the Board of Education. In this fiscal year 2006-07 budget, the unaudited beginning **unrestricted fund balance** for the General Operating Fund is \$7,294,029. At this time, all available beginning fund balance has been allocated.

	Audited Actual 2003-04	Audited Actual 2004-05	Unaudited Actual 2005-06	Revised Budget 2006-07
Restricted	\$ 15,779,870	\$ 16,423,412	\$ 1,071,602	\$ 1,423,155
TABOR Reserve	5,246,622	5,299,298	5,595,624	5,472,760
Contingency Reserve	3,411,506	3,568,551	3,730,416	5,472,760
Other Restricted Reserves ³	-	472,973	1,337,064	1,418,098
Unrestricted	(2,143,152)	4,331,963	5,817,301	7,294,029
Total Budget Basis Beginning Fund Balance¹	\$ 22,294,846	\$ 30,096,197	\$ 17,552,007	\$ 21,080,802
Summer Salary Accrual ²	(16,978,199)	(16,978,199)	-	-
Total GAAP Fund Balance	\$ 5,737,145	\$ 13,117,998	\$ 17,552,007	\$ 21,080,802

¹ Beginning in 2005-06, budget and actual fund balances are presented on a GAAP Basis, where the Budget Basis Fund Balance equals the GAAP Basis Fund Balance.

² The Summer Salary Accrual adjustment to the Beginning Fund Balance was eliminated with the passage of Board Policy DB, requiring a GAAP basis budget.

³ Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve, Dental Claim Reserve, Health Insurance Self Funding Reserve, and Multi-year Contract Reserves.

General Operating Fund – Revenue Assumptions:

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

The School Finance Act funding for Boulder Valley of \$6,315 per funded pupil includes a 3.1% increase to the base per pupil revenue (PPR). The increase to base funding state-wide is inflation (2.1%) 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 includes various factors to determine the funding to provide an equitable education experience in each Colorado school district. Additional funding is added to the base according to the formula. The per pupil operating revenue (PPOR) of \$3,036 is the per pupil revenue less the combined \$279 per pupil funding allocated to the Capital Reserve Fund and Risk Management Fund.

The School Finance Act total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2006-07, total enrollment, including preschool, is projected to be 28,169. The October 2006 funded pupil count is projected to be 26,917.5. Preschool and kindergarten students are funded at 0.5 FTE. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education.

Estimated revenue from the School Finance Act is based on the projected funded pupil count of 26,917.5 times the per pupil funding of \$6,315, or \$169,984,013. Of this sum, \$7,509,983 (\$279 X 26,917.5) is allocated to the Capital Reserve and Risk Management Funds. Charter schools not in BVSD buildings directly receive a portion of the capital funding.

Local Revenues:

3. **Property taxes** are the largest source of revenue for the District. This tax is levied on all the taxable property within the District for the functions of the General Operating Fund. This tax levy is separate from the taxes levied by the District for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the District will receive \$136,533,358 in local property taxes for funding operations in 2006-07.

School Finance Act Total Program Funding	\$ 169,984,013
Minus: State Finance Act Funding ¹	(57,832,041)
Equalized Specific Ownership Tax ¹	(8,281,082)
School Finance Act Local Property Tax Amount	\$ 103,870,890
Plus: 1991 1998, and 2002 Override Elections	32,662,468
TOTAL ESTIMATED GENERAL FUND TAX LEVY ²	\$ 136,533,358

¹ Subject to change by CDE formula.

² This amount is higher than what is budgeted because of uncollectible local property taxes. BVSD does not collect 100% of local property taxes each year. This does not include the Transportation mill levy, nor the bond redemption mill levy, as these revenue sources are specifically related to funds other than the General Operating Fund.

4. **Specific ownership Taxes** are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the School Finance Act along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Specific ownership taxes have been affected by the stagnant economy over the past five years.
5. **Interest income** is budgeted to be \$500,000 in 2006-07. Interest rates continue to increase and improve this revenue stream; however the total amount received continues to remain lower than past years.

State Revenues:

6. **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 2006-07 is \$57,382,041 and together with equalized specific ownership and local property taxes comprises Total Program funding, as defined by the School Finance Act.
7. **Other State Revenues** are provided in the School Finance Act to pay for specific groups of students or particular student needs. These programs are often referred to as “categorical” programs and include student transportation as well as special education, vocational education and English language proficiency programs. In 2006-07, the **Vocational Education** categorical reimbursement is projected to increase by a minimal 0.5%. The **Special Education** state funding was increased significantly in 2005-06 with funding provided by the recently passed Referendum C, however the reimbursement is projected to drop in 2006-07 by 1.3% as compared to 2005-06 actual collections. The **Transportation** categorical reimbursement is expected to grow by 10.4% based largely on the increasing costs associated with transportation. The **English Language Proficiency Act (ELPA)** amount is projected to decrease by 4.3%, as 2005-06 anticipated collections were slightly more than budgeted. **Talented and Gifted (TAG)** state funding is estimated to be the same amount as budgeted in 2005-06, however a decline of 20.5% from actual collections due to a one-time reimbursement in 2005-06, also from Referendum C dollars.

State Categorical Reimbursement Revenue:

	Audited Actual 2003-04	Audited Actual 2004-05	Unaudited Actual 2005-06	Revised Budget 2006-07
Vocational Education	\$ 740,919	\$ 863,334	\$ 745,959	\$ 750,000
Special Education	3,562,820	3,580,231	4,382,998	4,324,051
Transportation	1,666,126	1,817,823	1,812,163	1,999,991
ELPA	88,975	75,355	88,847	85,000
Talented & Gifted	196,318	194,093	241,162	191,678
TOTAL	\$ 6,255,158	\$ 6,530,836	\$ 7,271,129	\$ 7,350,720

General Operating Fund – Expenditure Assumptions:

Expenditure projections for the continuation of current programs and services are built upon the established base budgets and 2005-06 estimated actual expenditures except as noted in the 2006-07 Budget Adjustment Plan and described below. District revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and kindergarten through second grades in high needs schools; literacy programs; socio-economic de-stratification programs in selected schools; technology support and utilities.

8. Employee Salaries:

Salary projections for 2006-07 contain an additional \$7.7 million in compensation for all employee groups paid from the General Operating Fund, including service employees (custodians and maintenance workers), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists and social workers), paraeducators, other instructional support staff (tutors and computer/media technicians), building administrators (principals and assistant principals), central administrators and professional/technical employees.

Further detail of individual staffing changes is included in the 2006-07 Budget Adjustment Plan in the Introduction section as well as the schedules in the Staffing Summaries section.

9. Employee Benefits:

The annual 0.5% increase in the District paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$700,000. This increase will grow to 0.9% in the 2007-08 fiscal year. A restructuring of plan benefits for the 2006-07 fiscal year resulted in an increased District expense for health insurance premiums of approximately \$1.7 million. Any regular employee working twenty or more scheduled hours per week (0.5 FTE) is eligible for District paid benefits of long term disability, health, dental, and life insurance, and a matching contribution to a flex medical account. A detailed schedule of the District paid portions of employee benefits can be found in the Budget Fact Sheet in Appendix A of this document. Any wages paid have 12.79% for Medicare, PERA and Long Term Disability applied. Medical benefits are approximately \$3,900 to \$4,675 per covered employee, depending on the plan selected.

10. Purchased Services, Supplies and Materials, Capital Outlay, Other:

Revised budgets for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, with adjustments as identified in the budget adjustment plan on pages 18 to 22. Significant increases are seen in the areas of software contracts and utilities. 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%), and is estimated at \$417,000. The state share portion of the SFA funding is not subject to this fee. The instructional supplies and materials minimum requirement legislated by the state is \$172 per pupil, an increase of 3.1% over 2005-06. This budget contains expenditures of \$236.35 per pupil.

General Operating Fund – Reserve and Transfer Assumptions:

11. Reserves:

The contingency reserve is 3.0% of General Operating Fund expenditures. The emergency reserve is 3.0% of General Operating Fund expenditures to comply with TABOR. The use of the emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Revised Adopted Budget also reserves \$464,000 for multi year contract obligations, \$722,264 for a debt service final payment, \$389,834 for warehouse inventory and \$4,100,000 to establish a self-funded health insurance plan beginning in 2007-08.

**12. Transfers:**

The total amount of the Capital Reserve and Risk Management transfer is \$8,921,266. This amount is the \$279 per student minimum amount required by state law and a one-time transfer to the Capital Reserve Fund, and is allocated as follows: Risk Management Fund – \$3,262,242; Capital Reserve Fund – \$3,975,618; Charter Allocation for Capital Funds – \$272,123. An additional one-time transfer of \$1,411,283 was recorded to the Capital Reserve Fund for capital projects. The total amount is less than the 2005-06 transfer because the 2006-07 one-time transfer to the Capital Reserve Fund is less than the one-time transfer in 2005-06.

The Colorado Preschool and Kindergarten Fund transfer has grown by the 3.1% increase in School Finance Act funding and 50 additional students (25 FTE) allocated by the Colorado Department of Education.

The Technology Fund transfer is increased by inflation (2.1%) for a total of \$2,552,500.

The transfer to the Transportation Fund is decreased by \$1,375,416 to \$2,645,840 reflecting additional revenues from the Transportation Mill Levy recorded within the Transportation Fund.






An internal service fund has been created to account for the District's self-funded employee dental insurance program. The \$344,468 transfer included in the June adopted budget reflected a portion of the estimated beginning balance of the General Operating Fund that was an actuarial computation of claims that have been incurred but not reported to the District. This has been revised as an adjustment was made in the 2005-06 year end audit, eliminating the need to transfer this amount in the 2006-07 fiscal year.

Costs for five charter schools, Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School and Justice High School, are included in the Charter School Fund. Each individual charter school develops their own revenue and expenditure budgets, which are based on contracts negotiated with the District. The 2006-07 estimated transfer has increased \$1,629,452 over the 2005-06 unaudited actuals. This increase is largely a result of projected enrollment growth of 151.5 student FTE, but also includes the 3.1% increase in School Finance Act funding. The payment for services contracted with the District for 2006-07 is projected to increase \$1,274,279, also reflecting the growth in charter students as well as increasing District costs. These services include Special Education, Information Technology, Business Services and District General Administration. A one-time transfer from the Charter Fund of \$740,429 is also recorded.

The Athletics Fund transfer is increased by 3.1%, reflecting the additional School Finance Act funding and a one time transfer of \$267,044 to fund a three year contract for two athletic trainers. The total Athletics Fund transfer is \$1,943,417.

The total transfer from the Community Schools Fund is \$758,750, reflecting the base transfer of \$533,750 and a one-time transfer to the General Operating Fund of \$225,000 for information technology infrastructure needs.

Stretching Your BVSD Dollar:

	05-06 REVISED BUDGET	06-07 REVISED BUDGET	% of Total	
INSTRUCTION	\$98,171,645	\$101,543,918	53.37%	
Regular Education	\$93,097,379	\$96,199,477	50.56%	
Vocational Education	\$2,555,960	\$2,796,260	1.47%	
Cocurricular Education and Athletics	\$1,340,942	\$1,240,334	0.65%	
Talented and Gifted Education	\$1,177,364	\$1,307,847	0.69%	
SPECIAL INSTRUCTION	\$30,048,463	\$31,530,105	16.57%	
Special Education	\$25,214,666	\$26,291,985	13.82%	
Literacy and Language	\$4,833,797	\$5,238,120	2.75%	
Support Services				
INSTRUCTIONAL SUPPORT	\$12,495,313	\$13,300,366	6.99%	
Student Services	\$5,047,533	\$5,475,199	2.88%	
Instructional Staff Support	\$7,447,780	\$7,825,167	4.11%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$30,325,363	\$31,838,674	16.73%	
School Administration	\$14,464,963	\$15,147,373	7.96%	
Operations and Maintenance	\$15,860,400	\$16,691,301	8.77%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$11,384,541	\$12,068,714	6.34%	
General Administration	\$2,886,368	\$2,795,955	1.47%	
Business Services	\$2,199,977	\$2,286,480	1.20%	
Central Services	\$5,254,721	\$5,944,528	3.12%	
Enterprise Operations (<i>print shop</i>)	\$96,560	\$94,836	0.05%	
Debt Services (<i>payments on debt</i>)	\$946,915	\$946,915	0.50%	
GRAND TOTAL	\$182,425,325	\$190,281,777	100.00%	

Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 % of Group equals 06-07 budgeted dollars for that program divided by the "06-07" Budget" for that Group (SRE).

Making Choices in the BVSD Budget:

<u>CATEGORY</u>				
<u>GROUP</u>				
<u>PROGRAM</u>	<u>06-07</u>		<u>% OF</u>	<u>% OF TOTAL</u>
<u>INSTRUCTION</u>	<u>BUDGET</u>		<u>GROUP</u>	<u>BUDGET</u>
REGULAR EDUCATION	\$ 96,199,477			50.56%
GENERAL INSTRUCTION - ALL LEVELS	81,977,692	85.22%		
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	6,097,381	6.34%		
ELEMENTARY LITERACY	2,345,306	2.44%		
INSTRUMENTAL MUSIC	1,993,917	2.07%		
DROPOUT PREVENTION	760,772	0.79%		
MIDDLE LEVEL LITERACY / SECONDARY LITERACY	842,058	0.88%		
STRUGGLING READERS	353,146	0.37%		
K-3 LITERACY	377,147	0.39%		
CHINOOK	91	0.00%		
STUDENT ACHIEVEMENT	277	0.00%		
CONNECTIONS	187,629	0.20%		
COMPUTER REPLACEMENT PROGRAM	148,814	0.15%		
INTERNATIONAL BACCALAUREATE	200,619	0.21%		
MULTI-CULTURAL	110,018	0.11%		
HISPANIC STUDY SKILLS	52,943	0.06%		
CULTURAL DIVERSITY	42,800	0.04%		
SUMMER SCHOOL	360,381	0.37%		
EXPULSED STUDENT SERVICES	18,200	0.02%		
HIGH SCHOOL OPTIONS	330,286	0.34%		
VOCATIONAL EDUCATION	\$ 2,796,260			1.47%
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,240,334			0.65%
TALENTED AND GIFTED EDUCATION	\$ 1,307,847			0.69%
TOTAL INSTRUCTION	\$ 101,543,918			53.37%
SPECIAL INSTRUCTION				
SPECIAL EDUCATION	\$ 26,291,985			13.82%
LITERACY AND LANGUAGE SUPPORT SERVICES	\$ 5,238,120			2.75%
TOTAL SPECIAL INSTRUCTION	\$ 31,530,105			16.57%
INSTRUCTIONAL SUPPORT				
STUDENT SERVICES	\$ 5,475,199			2.88%
COUNSELING SERVICES	3,227,275	58.95%		
NURSING AND HEALTH SERVICES	1,379,883	25.20%		
DROPOUT PREVENTION	214,563	3.92%		
FAMILY RESOURCE SCHOOLS	148,215	2.71%		
TRANSLATION SERVICES	97,410	1.78%		
SOCIAL WORK SERVICES	135,320	2.47%		
FAMILY ADVOCATE PROGRAM	88,317	1.61%		
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	184,216	3.36%		
INSTRUCTIONAL STAFF SUPPORT	\$ 7,825,167			4.11%
LIBRARY SUPPORT SERVICES	3,388,814	43.31%		
TECHNOLOGY SPECIALISTS	627,077	8.01%		
K-3 LITERACY	921,865	11.78%		
ADMIN AND EVALUATION OF LEARNING SERVICES	701,450	8.96%		
COMPUTER REPLACEMENT PROGRAM	383,303	4.90%		
CULTURAL DIVERSITY	314,953	4.02%		
CURRICULUM DEVELOPMENT COUNCIL	346,452	4.43%		
MEDIA SUPPORT SERVICES	228,345	2.92%		
STAFF DEVELOPMENT	242,700	3.10%		
MIDDLE LEVEL LITERACY	158,840	2.03%		
INDUCTION	144,892	1.85%		
INTERNET SUPPORT SERVICES	87,469	1.12%		
OTHER INSTRUCTIONAL STAFF SUPPORT	279,007	3.57%		
TOTAL INSTRUCTIONAL SUPPORT	\$ 13,300,366			6.99%

Making Choices in the BVSD Budget:

<u>CATEGORY</u>				
GROUP		06-07	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION		\$ 15,147,373		7.96%
PRINCIPAL'S OFFICE	14,784,955	97.61%		
COMPUTER REPLACEMENT PROGRAM	112,000	0.74%		
SCHOOL ADMINISTRATION SERVICES	73,460	0.48%		
SCHOOL LEVEL SUPPORT	96,148	0.63%		
OPEN ENROLLMENT	78,218	0.52%		
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)	2,592	0.02%		
OPERATIONS AND MAINTENANCE		\$ 16,691,301		8.77%
MAINTENANCE & OPERATIONS	15,809,458	94.72%		
ENVIRONMENTAL SERVICES	411,208	2.46%		
ADMIN OF MAINTENANCE AND OPERATIONS	463,463	2.78%		
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)	7,172	0.04%		
TOTAL SCHOOL ADMINISTRATION & OPERATIONS		\$ 31,838,674		16.73%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION		\$ 2,795,955		1.47%
SUPERINTENDENT	671,313	24.02%		
TAX COLLECTION FEES	417,000	14.91%		
SECONDARY EDUCATION SUPPORT	264,195	9.45%		
LEGAL SERVICES	283,836	10.15%		
ELEMENTARY EDUCATION SUPPORT	317,278	11.35%		
ADMIN OF GENERAL SUPPORT SERVICES	278,786	9.97%		
STAFF NEGOTIATIONS SERVICES	141,446	5.06%		
GRANT PROCUREMENT	77,225	2.76%		
ELECTION SERVICES	69,750	2.49%		
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)	275,126	9.84%		
BUSINESS SERVICES		\$ 2,286,480		1.20%
CENTRAL SERVICES		\$ 5,944,528		3.12%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)	2,788,796	46.92%		
HUMAN RESOURCES	1,156,872	19.46%		
TELECOMMUNICATIONS	690,364	11.61%		
COMMUNICATION SERVICES	444,581	7.48%		
RESEARCH AND EVALUATION SERVICES	356,173	5.99%		
PLANNING SERVICES	251,908	4.24%		
INSURANCE MANAGEMENT SERVICES	112,609	1.89%		
COMPUTER REPLACEMENT PROGRAM	62,434	1.05%		
SUBSTITUTE OFFICE	46,396	0.78%		
RECRUITMENT	31,873	0.54%		
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)	2,522	0.04%		
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)		\$ 94,836		0.05%
DEBT SERVICES (PAYMENTS ON DEBT)		\$ 946,915		0.50%
TOTAL DISTRICT WIDE SUPPORT		\$ 12,068,714		6.34%
GRAND TOTAL GENERAL OPERATING FUND		\$ 190,281,777		100.00%

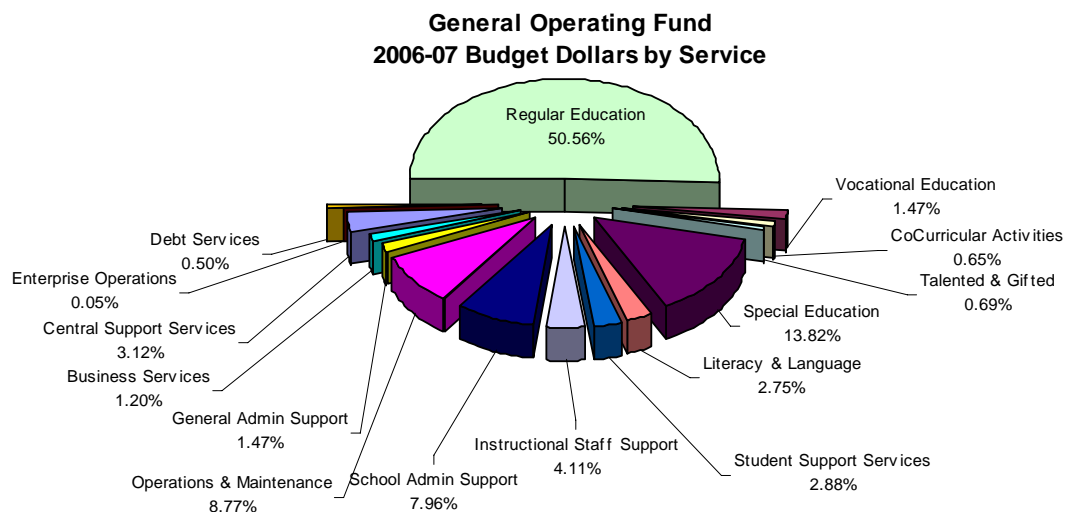
Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 06-07 budgeted dollars for that program divided by the "06-07" Budget for that Group (SRE).

General Operating Fund - Expenditures by Service (SRE) *

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 96,199,477	50.56%	1,304.984
Vocational Education	2,796,260	1.47%	33.666
CoCurricular Activities	1,240,334	0.65%	0.000
Talented & Gifted	1,307,847	0.69%	8.982
Total Instruction	101,543,918	53.37%	1,347.632
<u>Special Instruction</u>			
Special Education	26,291,985	13.82%	269.169
Literacy & Language	5,238,120	2.75%	62.980
Total Special Instruction	31,530,105	16.57%	332.149
<u>Instructional Support</u>			
Student Support Services	5,475,199	2.88%	62.640
Instructional Staff Support	7,825,167	4.11%	79.103
Total Instructional Support	13,300,366	6.99%	141.743
<u>School Administration and Operations</u>			
School Admin Support	15,147,373	7.96%	222.278
Operations & Maintenance	16,691,301	8.77%	213.050
Total School Administration and Ops	31,838,674	16.73%	435.328
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,795,955	1.47%	17.600
Business Services	2,286,480	1.20%	33.600
Central Support Services	5,944,528	3.12%	47.625
Enterprise Operations	94,836	0.05%	4.550
Debt Services	946,915	0.50%	0.000
Total District Wide Support	12,068,714	6.34%	103.375
GRAND TOTAL ALL SERVICES	\$ 190,281,777	100.00%	2,360.227

*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
2006-07 General Fund SRE Three Year Comparison**

SRE	2004-05 Audited Actual	2005-06 Unaudited Actual	2006-07 Revised Budget
11 Regular Education	\$ 86,709,784	\$ 89,385,448	\$ 96,199,477
12 Special Education	24,672,023	24,101,358	26,291,985
13 Vocational Education	2,693,881	2,866,739	2,796,260
14 CoCurricular Ed/Athletics	845,168	1,080,470	1,240,334
16 Literacy & Language	4,370,488	3,944,418	5,238,120
17 Talented & Gifted	918,731	1,127,897	1,307,847
21 Student Support Services	5,007,979	5,164,787	5,475,199
22 Instructional Staff Support	6,649,535	7,161,980	7,825,167
23 General Administration Support	2,572,094	2,774,532	2,795,955
24 School Administration Support	14,025,898	14,377,853	15,147,373
25 Business Services	2,689,299	2,016,893	2,286,480
26 Operations & Maintenance	15,757,590	16,731,373	16,691,301
27 Student Transportation	6,829,811	-	-
28 Central Support Services	5,891,373	5,360,376	5,944,528
29 Other Support Services	-	10,220	-
32 Enterprise Operation	105,896	126,291	94,836
34 Adult Basic Education	13,555	-	-
51 Debt Services	714,208	704,507	946,915
TOTAL:	\$ 180,467,313	\$ 176,935,142	\$ 190,281,777



BOULDER VALLEY SCHOOL DISTRICT

2006-07 General Operating Fund Service (SRE) Budgets by Object

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	29,305,772	6,212,486	13,774	239,833	39,343	1,275,766	80,029	70,336	\$ 37,237,339
0020 GEN MIDDLE EDUCATION	15,297,828	3,211,299	25,121	118,630	20,098	187,108	61,671	24,756	18,946,511
0030 GEN HIGH SCHOOL EDUCATION	22,512,028	4,642,914	176,764	154,956	65,718	311,241	95,235	50,726	28,009,582
0040 GEN PRESCHOOL EDUCATION	29,364	6,020	-	-	-	4,060	-	-	39,444
0060 INTEGRATED EDUCATION	667,789	139,019	-	8,278	101	12,367	-	637	828,191
0080 LIBRARY INSTRUCTION	64,132	29,836	-	1,938	-	168,952	473	4,215	269,546
0090 OTHER GEN EDUCATION	391,555	76,246	130,202	2,792	96,268	951,273	91,948	50	1,740,334
0093 HOMEBOUND/HOSPITAL	21,584	2,707	-	-	-	-	-	-	24,291
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	526	-	-	526
0200 ART	1,166,881	238,770	-	-	-	30,785	-	112	1,436,548
0231 METALWORK AND JEWELRY	-	-	-	-	-	451	-	-	451
0260 PHOTOGRAPHY	-	-	-	-	-	723	-	-	723
0300 BUSINESS EDUCATION	-	-	-	197	-	6,561	-	302	7,060
0500 LANG ARTS ENGLISH	-	-	63	-	-	30,702	-	-	30,765
0510 LANGUAGE SKILLS	-	-	-	-	-	7,672	-	1,206	8,878
0511 READING	-	-	-	-	-	2,094	-	374	2,468
0543 JOURNALISM	-	-	-	-	-	484	-	-	484
0550 SPEECH	-	-	-	-	-	2,215	-	-	2,215
0560 DRAMA	-	-	-	-	-	740	-	-	740
0600 FOREIGN LANGUAGES	-	-	26	-	-	22,267	982	291	23,566
0810 HEALTH EDUCATION	-	-	-	-	-	4,595	-	266	4,861
0830 PHYSICAL EDUCATION	1,962,734	378,559	-	195	-	21,551	551	471	2,364,061
0833 CAP RES 96/97	-	-	-	-	-	260	-	266	526
0920 HOME EC FAMILY FOCUS	-	-	-	98	-	11,588	-	69	11,755
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	289	-	-	289
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	111	-	11,398	-	111	11,620
1065 INDUSTRIAL ARTS/WOODWORK	-	-	-	-	-	203	-	-	203
1100 MATHEMATICS	-	-	-	-	-	579,921	-	869	580,790
1210 MUSIC GENERAL	1,898,926	378,480	1,049	697	-	16,608	618	394	2,296,772
1240 MUSIC VOCAL	-	-	-	-	-	6,043	-	612	6,655
1250 MUSIC INSTRUMENTAL	1,649,117	330,700	26	622	-	11,830	395	1,227	1,993,917
1251 CONCERT BAND	-	-	-	-	-	488	-	-	488
1255 ORCHESTRA FULL	-	-	-	-	-	834	-	-	834
1256 ORCHESTRA, STRING	-	-	-	-	-	880	-	-	880
1300 NATURAL SCIENCE	-	-	-	-	-	1,989	-	-	1,989
1310 GEN SCIENCE	-	-	-	98	-	56,857	1,756	2,936	61,647
1500 SOCIAL SCIENCES	-	-	-	-	-	218,352	54	1,229	219,635
1520 AMERICAN STUDIES	-	-	-	-	-	1,089	-	-	1,089
1590 OTHER SOCIAL SCIENCES	-	-	-	-	-	266	-	266	532
1600 COMPUTER TECHNOLOGY	-	-	-	497	-	14,659	14,527	-	29,683
1690 OTHER COMPUTER TECHNOLOGY	1,070	109	-	-	-	410	-	-	1,589
SRE TOTAL	74,968,780	15,647,145	347,025	528,942	221,528	3,976,097	348,239	161,721	\$ 96,199,477

BOULDER VALLEY SCHOOL DISTRICT

2006-07 General Operating Fund Service (SRE) Budgets by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	125,684	15,762	5,000	-	1,000	5,056	-	-	\$ 152,502
0093 HOMEBOUND/HOSPITAL	24,875	3,119	-	-	-	-	-	-	27,994
1700 SPECIAL EDUCATION	13,408,404	2,865,773	13,730	14,893	1,037,388	80,976	22,796	17,104	17,461,064
1710 PHYS DISABILITY	777,339	169,814	-	-	-	-	-	-	947,153
1720 VISUAL DISABILITY	175,790	36,062	-	-	-	-	-	-	211,852
1730 HEARING DISABILITY	676,572	139,726	-	-	-	200	-	-	816,498
1740 S.L.I.C.	-	-	-	-	-	889	-	-	889
1750 SIED SPED SPECIAL ED	-	-	-	-	-	652	-	-	652
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	444	-	-	444
1770 SPEECH/LANGUAGE DISABILITY	1,841,702	371,737	-	-	-	-	-	-	2,213,439
1780 MULTIPLE DISABILITIES	-	-	-	-	-	331	-	-	331
1790 OTHER DISABILITIES	-	-	-	-	-	839	-	-	839
1791 PRESCH DISABILITY CHILD	546,339	105,551	200	-	262,711	-	-	-	914,801
2113 SOCIAL WORK SERVICES	1,071,019	220,298	-	-	-	-	-	-	1,291,317
2139 OTHR HLTH SVCS-MEDICAID	1,800	212	-	-	-	-	-	-	2,012
2140 PSYCHOLOGICAL SERVICES	1,274,061	248,486	-	-	-	-	-	-	1,522,547
2153 AUDIOLOGY SERVICES	68,142	13,218	-	-	-	-	-	-	81,360
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	494,064	107,447	-	-	-	-	-	780	602,291
SRE TOTAL	20,485,791	4,297,205	55,930	14,893	1,304,099	93,387	22,796	17,884	\$ 26,291,985
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,387,210	282,429	-	6,740	-	-	-	-	\$ 1,676,379
0033 TEEN PARENTING PROGRAM	248,297	37,817	11,836	-	1,200	7,123	-	500	306,773
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	4,609	-	-	4,609
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,378	-	-	2,378
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,513	-	-	8,513
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	993	-	-	993
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

2006-07 General Operating Fund Service (SRE) Budgets by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
SRE 13 VOCATIONAL EDUCATION (continued)									
1808 INTRAMURALS - GENERAL	17,490	2,150	-	-	-	-	-	-	\$ 19,640
1930 HIGH SPONSOR STUDENT ACT	68,068	8,365	-	-	-	8,000	-	500	84,933
2122 COUNSELING SERVICES	52,264	6,554	-	-	-	125	-	194	59,137
2134 NURSING SERVICES	46,124	10,007	-	-	-	-	-	-	56,131
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	-	-	-	-	-	-	-	1,500
2232 ADMIN VOC VOCATIONAL ED	233,595	42,412	-	-	2,800	8,520	-	852	288,179
2410 PRINCIPAL'S OFFICE	145,097	37,472	-	8,205	-	10,000	-	526	201,300
2490 OTHER SCHL ADMIN SUPPORT	4,606	578	-	-	664	-	-	-	5,848
SRE TOTAL	2,204,251	427,784	13,836	14,945	5,564	123,714	-	6,166	\$ 2,796,260
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1808 INTRAMURALS - GENERAL	296,886	36,461	-	-	-	-	-	26,625	\$ 359,972
1900 STUDENT ACTIVITIES	-	-	-	-	-	406	-	-	406
1910 ELEM SPONSOR STUDENT ACT	135,786	16,686	-	-	-	-	-	-	152,472
1920 MIDDLE SPONSOR STUDENT AC	129,560	15,920	-	-	-	-	-	-	145,480
1930 HIGH SPONSOR STUDENT ACT	508,508	62,494	-	-	-	-	-	-	571,002
8916 JITSUYGO HIGH SCH PROGRAM	205	25	10,000	-	336	75	-	361	11,002
SRE TOTAL	1,070,945	131,586	10,000	-	336	481	-	26,986	\$ 1,240,334
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,032,282	398,655	-	-	-	10,790	-	-	\$ 2,441,727
0020 GEN MIDDLE EDUCATION	721,686	161,513	-	-	-	21,206	-	801	905,206
0030 GEN HIGH SCHOOL EDUCATION	813,394	180,399	1,093	-	-	11,615	-	-	1,006,501
0090 OTHER GEN EDUCATION	7,909	80,063	800	-	-	4,350	-	1,000	94,122
2200 INSTRUCTIONAL STAFF SPRT	464,441	94,756	-	3,100	9,210	1,400	-	850	573,757
2212 CURRICULUM DEVELOPMENT	151,875	27,856	2,031	-	825	-	-	-	182,587
2214 EVALUATION INSTRUCT SVCS	21,403	5,014	4,000	-	-	3,803	-	-	34,220
SRE TOTAL	4,212,990	948,256	7,924	3,100	10,035	53,164	-	2,651	\$ 5,238,120
SRE 17 TALENTED & GIFTED EDUCATION									
0020 GEN MIDDLE EDUCATION	42,522	8,121	-	-	26,650	2,470	-	-	\$ 79,763
0030 GEN HIGH SCHOOL EDUCATION	44,216	8,313	-	-	-	2,336	-	-	54,865
0070 TALENTED AND GIFTED	482,418	130,245	4,884	-	78,394	28,491	-	-	724,432
0080 LIBRARY INSTRUCTION	-	-	-	-	-	1,504	-	-	1,504
0550 SPEECH	-	-	-	-	-	1,455	-	-	1,455
1090 OTHER INDUST ARTS/TECH	57,556	11,891	20,000	-	2,535	485	-	-	92,467
1900 STUDENT ACTIVITIES	11,892	1,491	-	-	1,250	4,350	-	1,100	20,083
2213 STAFF DEVELOPMENT	-	-	52,539	-	2,050	-	-	-	54,589
2237 ADMIN TAG PROGRAMS	139,121	29,281	58,483	-	4,882	45,422	-	1,500	278,689
SRE TOTAL	777,725	189,342	135,906	-	115,761	86,513	-	2,600	\$ 1,307,847

BOULDER VALLEY SCHOOL DISTRICT

2006-07 General Operating Fund Service (SRE) Budgets by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	180,414	36,702	168,548	-	-	-	-	-	\$ 385,664
2111 SUPERVISION SOCIAL WORKER	17,096	4,382	-	-	-	-	-	-	21,478
2113 SOCIAL WORK SERVICES	279,017	78,909	-	-	-	2,000	-	-	359,926
2114 STUDENT ACCOUNTING	-	-	-	2,150	-	4,589	-	-	6,739
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,701,645	502,584	10,193	19,032	8,559	13,621	-	7,730	3,263,364
2126 PLACEMENT SERVICES	-	-	-	-	-	860	-	-	860
2134 NURSING SERVICES	439,160	95,968	3,300	4,000	6,400	5,265	600	2,710	557,403
2139 OTHR HLTH SVCS-MEDICAID	487,061	159,411	133,008	-	10,000	12,500	20,000	500	822,480
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	-	489	-	-	489
SRE TOTAL	4,104,393	877,956	371,845	25,182	24,959	39,324	20,600	10,940	\$ 5,475,199
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	132,349	116,500	285,529	50	8,229	34,154	-	14,305	\$ 591,116
2210 IMPROVEMENT INSTRUC SVCS	738,487	132,692	89,797	876	15,459	96,894	-	11,000	1,085,205
2211 ADMIN LEARNING SERVICES	218,785	40,540	7,985	1,500	3,042	10,375	1,275	19,500	303,002
2212 CURRICULUM DEVELOPMENT	250,756	46,309	7,800	-	2,600	45,631	-	5,318	358,414
2213 STAFF DEVELOPMENT	45,232	149,842	24,626	-	-	60,504	-	-	280,204
2214 EVALUATION INSTRUCT SVCS	271,942	46,195	56,722	-	4,295	6,769	-	12,525	398,448
2219 LEARNING MATERIALS CENTER	19,154	7,076	-	-	700	862	-	1,200	28,992
2220 MEDIA SUPPORT SERVICES	674,769	118,295	1,500	-	6,146	10,867	7,000	1,746	820,323
2222 LIBRARY SUPPORT SVCS	2,826,668	557,427	16,386	-	-	80,563	280,293	606	3,761,943
2223 AUDIOVISUAL SERVICES	58,014	16,079	720	10,691	250	21,083	4,129	1,063	112,029
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,591	-	-	-	-	-	-	75,491
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
SRE TOTAL	5,303,056	1,239,546	491,065	23,117	40,721	367,702	292,697	67,263	\$ 7,825,167
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	640,092	118,902	100,174	1,279	20,691	25,431	2,200	7,507	\$ 916,276
2311 ADMIN BOE BOARD OF EDUC	-	-	-	-	25,843	38,151	60,000	17,509	141,503
2312 BOE SECTRY BOARD OF EDUC	26,355	4,851	-	-	-	-	-	-	31,206
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	149,329	27,200	103,157	-	-	1,650	-	2,500	283,836
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	110,558	19,812	6,576	-	-	500	-	4,000	141,446
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	460,931	89,893	68,809	2,251	17,286	16,957	4,270	10,916	671,313
2323 GRANT PROCUREMENT	56,273	10,562	-	-	1,140	9,250	-	-	77,225
SRE TOTAL	1,443,538	271,220	809,166	3,530	67,360	92,039	66,470	42,632	\$ 2,795,955

BOULDER VALLEY SCHOOL DISTRICT

2006-07 General Operating Fund Service (SRE) Budgets by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	129,528	8,773	38,807	1,300	12,500	25,360	22,964	8,594	\$ 247,826
2410 PRINCIPAL'S OFFICE	11,932,001	2,577,713	30,000	25,247	117,826	86,325	118,505	9,338	14,896,955
2490 OTHER SCHL ADMIN SUPPORT	2,306	286	-	-	-	-	-	-	2,592
SRE TOTAL	12,063,835	2,586,772	68,807	26,547	130,326	111,685	141,469	17,932	\$ 15,147,373
SRE 25 BUSINESS SERVICES									
2513 BUDGETING SERVICES	433,719	87,319	2,280	642	2,982	2,152	2,500	7,750	\$ 539,344
2516 FINANCIAL ACCOUNTING SVCS	604,594	130,048	55,300	-	24,652	11,100	900	2,197	828,791
2520 PURCHASING SERVICES	292,869	59,645	227	205	3,139	4,535	927	1,767	363,314
2530 WAREHOUSING/DISTRIBUTING	385,030	87,943	3,273	5,400	850	3,100	450	19,065	505,111
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
2550 MAIL ROOM SERVICES	32,703	8,775	-	7,600	-	-	-	-	49,078
SRE TOTAL	1,748,915	373,730	61,080	23,847	31,623	29,729	4,777	12,779	\$ 2,286,480
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	7,806,343	1,919,944	-	1,136,682	24,917	4,829,892	7,590	84,090	\$ 15,809,458
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	172	1,172
2610 ADMIN MAINTENANCE & OPS	386,040	71,683	-	120	4,750	300	330	240	463,463
2620 ENVIRONMENTAL SERVICES	142,251	23,073	21,783	208,965	7,200	3,936	4,000	-	411,208
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
SRE TOTAL	8,334,634	2,014,700	23,783	1,347,767	36,867	4,837,128	11,920	84,502	\$ 16,691,301
SRE 28 CENTRAL SUPPORT SERVICES									
2811 PLANNING SERVICES	172,986	31,819	22,666	433	3,276	17,659	1,523	1,546	\$ 251,908
2814 RESEARCH/EVALUATION SVCS	242,521	52,425	23,323	1,154	12,550	15,420	2,280	6,500	356,173
2820 COMMUNICATION SERVICES	251,290	50,209	101,721	500	17,556	6,500	3,800	15,527	447,103
2830 HUMAN RESOURCES	798,508	163,986	92,972	1,940	19,403	73,410	1,035	16,250	1,167,504
2832 RECRUITMENT/PLACEMENT SVC	17,999	4,594	-	-	9,280	-	-	-	31,873
2834 INSVC TRAINING NON-CERT	-	-	-	-	8,104	2,100	-	-	10,204
2835 EMPLOYEE INSURANCE SVCS	1,563	196	9,000	-	350	300	50	1,150	12,609
2839 HORIZONTALS/RECLASS/BVEA	3,163	397	-	-	22,000	-	-	-	25,560
2840 INFORMATION SYSTEMS SVCS	1,444,952	279,598	68,925	250,286	12,493	656,921	77,700	6,715	2,797,590
2845 TELECOMMUNICATIONS	59,721	12,163	57,000	577,470	30,300	-	7,350	-	744,004
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
SRE TOTAL	2,992,703	595,387	375,607	831,783	235,312	772,310	93,738	47,688	\$ 5,944,528



BOULDER VALLEY SCHOOL DISTRICT
2006-07 General Operating Fund Service (SRE) Budgets by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	187,267	45,472	-	28,400	30	118,940	10,098	(302,439)	\$ 87,768
3231 PRINT SHOP-SUMMER ACTIVITY	2,604	327	-	500	420	2,127	-	1,090	7,068
SRE TOTAL	189,871	45,799	-	28,900	450	121,067	10,098	(301,349)	\$ 94,836
SRE 51 DEBT SERVICES									
5113 2003 COPS	-	-	-	-	-	-	-	946,915	\$ 946,915
SRE TOTAL	-	-	-	-	-	-	-	946,915	\$ 946,915
GRAND TOTAL	139,901,427	29,646,428	2,771,974	2,872,553	2,224,941	10,704,340	1,012,804	1,147,310	\$ 190,281,777

Boulder Valley School District
2006-07 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	2006-07 REVISED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY EDUC	25,545,335	5,428,143	10,774	239,833	15,843	1,260,766	33,758	59,736	\$ 32,594,188
0020 GEN MIDDLE EDUCATION	14,518,079	3,050,335	340	118,630	20,098	157,116	10,339	21,418	17,896,355
0030 GEN HIGH SCHOOL EDUC	20,912,895	4,307,432	1,651	154,956	59,718	279,754	43,963	34,349	25,794,718
0040 GEN PRESCHOOL EDUCATION	29,364	6,020	-	-	-	4,060	-	-	39,444
0060 INTEGRATED EDUCATION	607,748	128,993	-	8,278	101	12,367	-	637	758,124
0080 LIBRARY INSTRUCTION	64,132	29,836	-	1,938	-	168,952	473	4,215	269,546
0090 OTHER GEN EDUCATION	391,555	76,246	130,202	2,792	96,268	921,051	91,948	50	1,710,112
0093 HOMEBOUND/HOSPITAL	21,584	2,707	-	-	-	-	-	-	24,291
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	526	-	-	526
0200 ART	1,166,881	238,770	-	-	-	30,785	-	112	1,436,548
0231 METALWORK AND JEWELRY	-	-	-	-	-	451	-	-	451
0260 PHOTOGRAPHY	-	-	-	-	-	723	-	-	723
0300 BUSINESS EDUCATION	-	-	-	197	-	6,561	-	302	7,060
0500 LANG ARTS ENGLISH	-	-	63	-	-	30,702	-	-	30,765
0510 LANGUAGE SKILLS	-	-	-	-	-	7,672	-	1,206	8,878
0511 READING	-	-	-	-	-	2,094	-	374	2,468
0543 JOURNALISM	-	-	-	-	-	484	-	-	484
0550 SPEECH	-	-	-	-	-	2,215	-	-	2,215
0560 DRAMA	-	-	-	-	-	740	-	-	740
0600 FOREIGN LANGUAGES	-	-	26	-	-	20,942	982	291	22,241
0810 HEALTH EDUCATION	-	-	-	-	-	4,595	-	266	4,861
0830 PHYSICAL EDUCATION	1,962,734	378,559	-	195	-	21,551	551	471	2,364,061
0833 CAP RES 96/97	-	-	-	-	-	260	-	266	526
0920 HOME EC FAMILY FOCUS	-	-	-	98	-	11,588	-	69	11,755
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	289	-	-	289
1000 INDUST ARTS/TECHNOLOGY	-	-	-	111	-	11,398	-	111	11,620
1065 INDUSTRIAL ARTS/WOODWORK	-	-	-	-	-	203	-	-	203
1100 MATHEMATICS	-	-	-	-	-	579,921	-	869	580,790
1210 MUSIC GENERAL	1,898,926	378,480	1,049	697	-	16,608	618	394	2,296,772
1240 MUSIC VOCAL	-	-	-	-	-	6,043	-	612	6,655
1250 MUSIC INSTRUMENTAL	1,649,117	330,700	26	622	-	11,830	395	1,227	1,993,917
1251 CONCERT BAND	-	-	-	-	-	488	-	-	488
1255 ORCHESTRA FULL	-	-	-	-	-	834	-	-	834
1256 ORCHESTRA, STRING	-	-	-	-	-	880	-	-	880
1300 NATURAL SCIENCE	-	-	-	-	-	1,989	-	-	1,989
1310 GEN SCIENCE	-	-	-	98	-	56,857	1,756	2,936	61,647
1500 SOCIAL SCIENCES	-	-	-	-	-	218,352	54	1,229	219,635
1520 AMERICAN STUDIES	-	-	-	-	-	1,089	-	-	1,089
1590 OTHER SOCIAL SCIENCES	-	-	-	-	-	266	-	266	532
1600 COMPUTER TECHNOLOGY	-	-	-	497	-	14,659	14,527	-	29,683
1690 OTHER COMPUTER TECH	1,070	109	-	-	-	410	-	-	1,589
1808 INTRAMURALS - GENERAL	296,886	36,461	-	-	-	-	-	26,625	359,972
1900 STUDENT ACTIVITIES	-	-	-	-	-	406	-	-	406
1910 ELEM SPONSOR STUDENT ACT	135,786	16,686	-	-	-	-	-	-	152,472
1920 MIDDLE SPONSOR STUDENT A	129,560	15,920	-	-	-	-	-	-	145,480
1930 HIGH SPONSOR STUDENT ACT	508,508	62,494	-	-	-	-	-	-	571,002
2100 SUPPORT SERVICES-STUDENT	(46,591)	(5,843)	-	-	-	-	-	-	(52,434)
2113 SOCIAL WORK SERVICES	105,018	30,302	-	-	-	-	-	-	135,320
2114 STUDENT ACCOUNTING	-	-	-	2,150	-	4,589	-	-	6,739

Boulder Valley School District
2006-07 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	2006-07 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2122 COUNSELING SERVICES	2,671,654	496,486	10,193	19,032	8,559	13,621	-	7,730	\$ 3,227,275
2126 PLACEMENT SERVICES	-	-	-	-	-	860	-	-	860
2134 NURSING SERVICES	439,160	95,968	3,300	4,000	6,400	5,265	600	2,710	557,403
2139 OTHR HLTH SVCS-MEDICAID	487,061	159,411	133,008	-	10,000	12,500	20,000	500	822,480
2190 OTHER SUPPORT SRV-STUDEN	-	-	-	-	-	489	-	-	489
2200 INSTRUCTIONAL STAFF SPPR	(242,628)	(30,428)	-	-	-	-	-	-	(273,056)
2211 ADMIN LEARNING SERVICES	218,785	40,540	7,985	1,500	3,042	10,375	1,275	19,500	303,002
2212 CURRICULUM DEVELOPMENT	7,363	554	-	-	-	14,984	-	-	22,901
2213 STAFF DEVELOPMENT	45,232	149,842	19,626	-	-	28,000	-	-	242,700
2214 EVALUATION INSTRUCT SVCS	271,942	46,195	56,722	-	4,295	6,769	-	12,525	398,448
2219 LEARNING MATERIALS CENTE	19,154	7,076	-	-	700	862	-	1,200	28,992
2222 LIBRARY SUPPORT SVCS	2,773,530	544,712	-	-	-	69,478	488	606	3,388,814
2223 AUDIOVISUAL SERVICES	58,014	16,079	720	10,691	250	21,083	4,129	1,063	112,029
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,591	-	-	-	-	-	-	75,491
2300 ADMIN GEN SUPPORT SVCS	150,272	26,790	91,474	600	3,000	3,500	200	2,950	278,786
2311 ADMIN BOE BOARD OF EDUC	-	-	-	-	25,843	38,151	60,000	17,509	141,503
2312 BOE SECTRY BOARD OF EDUC	26,355	4,851	-	-	-	-	-	-	31,206
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	149,329	27,200	103,157	-	-	1,650	-	2,500	283,836
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	110,558	19,812	6,576	-	-	500	-	4,000	141,446
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	460,931	89,893	68,809	2,251	17,286	16,957	4,270	10,916	671,313
2323 GRANT PROCURMNT/LOBBYING	56,273	10,562	-	-	1,140	9,250	-	-	77,225
2400 SCHOOL ADMIN SUPPORT SVC	76,334	(2,874)	-	-	-	-	-	-	73,460
2410 PRINCIPAL'S OFFICE	11,932,001	2,577,713	30,000	25,247	117,826	86,325	6,505	9,338	14,784,955
2490 OTHER SCHL ADMIN SUPPORT	2,306	286	-	-	-	-	-	-	2,592
2513 BUDGETING SERVICES	421,453	84,612	2,280	642	2,982	2,152	2,500	7,750	524,371
2516 FINANCIAL ACCOUNTING SVC	604,594	130,048	55,300	-	24,652	11,100	900	2,197	828,791
2520 PURCHASING SERVICES	292,869	59,645	227	205	3,139	4,535	927	1,767	363,314
2530 WAREHOUSING/DISTRIBUTING	385,030	87,943	3,273	5,400	850	3,100	450	19,065	505,111
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
2600 MAINTENANCE & OPERATIONS	7,806,343	1,919,944	-	1,136,682	24,917	4,829,892	7,590	84,090	15,809,458
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	172	1,172
2610 ADMIN MAINTENANCE & OPS	386,040	71,683	-	120	4,750	300	330	240	463,463
2620 ENVIRONMENTAL SERVICES	121,935	18,806	18,783	168,965	5,700	1,436	-	-	335,625
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2811 PLANNING SERVICES	172,986	31,819	22,666	433	3,276	17,659	1,523	1,546	251,908
2814 RESEARCH/EVALUATION SVCS	242,521	52,425	23,323	1,154	12,550	15,420	2,280	6,500	356,173
2820 COMMUNICATION SERVICES	251,290	50,209	99,199	500	17,556	6,500	3,800	15,527	444,581
2830 HUMAN RESOURCES	761,033	155,065	92,972	1,940	19,403	73,410	1,035	16,250	1,121,108
2834 INSVC TRAINING NON-CERT	-	-	-	-	8,104	2,100	-	-	10,204

Boulder Valley School District
2006-07 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	2006-07 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2835 EMPLOYEE INSURANCE SVCS	1,563	196	9,000	-	350	300	50	1,150	\$ 12,609
2839 HORIZONTALS/RECLASS/BVEA	3,163	397	-	-	22,000	-	-	-	25,560
2840 INFORMATION SYSTEMS SVCS	1,344,613	258,117	68,925	250,286	12,493	656,921	77,700	6,715	2,675,770
2845 TELECOMMUNICATIONS	59,721	12,163	57,000	523,830	30,300	-	7,350	-	690,364
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
3230 PRINT SHOP DISTRICT	187,267	45,472	-	28,400	30	118,940	10,098	(302,439)	87,768
3231 PRINT SHOP-SUMMER	2,604	327	-	500	420	2,127	-	1,090	7,068
5113 2003 COPS	-	-	-	-	-	-	-	946,915	946,915
8916 JITSUYGO HIGH SCH PROGRAM	205	25	10,000	-	336	75	-	361	11,002
PROJECT TOTAL	102,724,343	21,780,505	1,671,099	2,725,470	686,577	9,971,594	413,364	1,042,174	\$ 141,015,126
0013 K-3 LITERACY									
0010 GEN ELEMENTARY EDUC	313,216	63,931	-	-	-	-	-	-	\$ 377,147
2210 IMPROVEMENT INSTRUC SVCS	605,250	107,089	87,797	876	12,959	96,894	-	11,000	921,865
PROJECT TOTAL	918,466	171,020	87,797	876	12,959	96,894	-	11,000	\$ 1,299,012
0014 STRUGGLING READERS									
0010 GEN ELEMENTARY EDUC	282,808	59,480	-	-	-	-	-	-	\$ 342,288
0060 INTEGRATED EDUCATION	8,733	2,125	-	-	-	-	-	-	10,858
PROJECT TOTAL	291,541	61,605	-	-	-	-	-	-	\$ 353,146
0015 K-12 MATHEMATICS									
2210 IMPROVEMENT INSTRUC SVCS	-	-	2,000	-	2,500	-	-	-	\$ 4,500
PROJECT TOTAL	-	-	2,000	-	2,500	-	-	-	\$ 4,500
0017 ELEMENTARY LITERACY									
0010 GEN ELEMENTARY EDUC	1,899,676	386,421	-	-	-	-	-	-	\$ 2,286,097
0060 INTEGRATED EDUCATION	51,308	7,901	-	-	-	-	-	-	59,209
PROJECT TOTAL	1,950,984	394,322	-	-	-	-	-	-	\$ 2,345,306
0019 CORE KNOWLEDGE - ELEM LEVEL									
0010 GEN ELEMENTARY EDUC	1,118,118	241,363	-	-	-	-	-	-	\$ 1,359,481
PROJECT TOTAL	1,118,118	241,363	-	-	-	-	-	-	\$ 1,359,481
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	350,460	71,915	-	-	-	975	-	-	\$ 423,350
PROJECT TOTAL	350,460	71,915	-	-	-	975	-	-	\$ 423,350
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	368,882	75,398	-	-	-	-	-	-	\$ 444,280
2210 IMPROVEMENT INSTRUC SVCS	133,237	25,603	-	-	-	-	-	-	158,840
PROJECT TOTAL	502,119	101,001	-	-	-	-	-	-	\$ 603,120
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	24,700	-	-	-	-	-	\$ 24,700
0030 GEN HIGH SCHOOL EDUC	478,100	101,375	156,597	-	-	-	-	-	736,072
2113 SOCIAL WORK SERVICES	122,388	35,379	-	-	-	-	-	-	157,767
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
PROJECT TOTAL	600,488	136,754	238,093	-	-	-	-	-	\$ 975,335
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL EDUC	154,229	32,814	-	-	-	586	-	-	\$ 187,629
PROJECT TOTAL	154,229	32,814	-	-	-	586	-	-	\$ 187,629
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL EDUC	91,272	18,746	-	-	-	-	-	-	\$ 110,018
PROJECT TOTAL	91,272	18,746	-	-	-	-	-	-	\$ 110,018

Boulder Valley School District
2006-07 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	2006-07 REVISED BUDGET
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL EDUC	329,239	68,539	-	-	-	-	-	-	\$ 397,778
PROJECT TOTAL	329,239	68,539	-	-	-	-	-	-	\$ 397,778
0037 EXPELLED STUDENT SERVICES									
0030 GEN HIGH SCHOOL EDUC	-	-	18,200	-	-	-	-	-	\$ 18,200
PROJECT TOTAL	-	-	18,200	-	-	-	-	-	\$ 18,200
0038 HIGH SCHOOL OPTIONS									
0030 GEN HIGH SCHOOL EDUC	264,357	55,181	-	-	-	10,271	-	477	\$ 330,286
2122 COUNSELING SERVICES	29,991	6,098	-	-	-	-	-	-	36,089
PROJECT TOTAL	294,348	61,279	-	-	-	10,271	-	477	\$ 366,375
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	40,772	7,916	-	-	-	2,375	-	-	\$ 51,063
0030 GEN HIGH SCHOOL EDUC	44,216	8,313	-	-	-	2,336	-	-	54,865
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
PROJECT TOTAL	84,988	16,229	5,000	-	-	4,711	-	-	\$ 110,928
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	205	-	-	26,650	141	-	45	\$ 28,791
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	1,750	205	6,000	-	26,650	141	-	45	\$ 34,791
0043 CHINOOK									
0030 GEN HIGH SCHOOL EDUC	42,891	10,052	-	-	-	-	-	-	\$ 52,943
PROJECT TOTAL	42,891	10,052	-	-	-	-	-	-	\$ 52,943
0044 NEWCOMERS									
0030 GEN HIGH SCHOOL EDUC	241,838	49,497	-	-	-	-	-	-	\$ 291,335
PROJECT TOTAL	241,838	49,497	-	-	-	-	-	-	\$ 291,335
0046 HISPANIC STUDY SKILLS									
0030 GEN HIGH SCHOOL EDUC	64,633	12,234	-	-	-	-	-	-	\$ 76,867
PROJECT TOTAL	64,633	12,234	-	-	-	-	-	-	\$ 76,867
0064 INTERDISCIPLINARY EDUC									
0030 GEN HIGH SCHOOL EDUC	-	-	81	-	-	3,930	-	891	\$ 4,902
PROJECT TOTAL	-	-	81	-	-	3,930	-	891	\$ 4,902
0066 INTERDISCIPLINARY EDUC									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	3,238	-	793	\$ 4,031
0030 GEN HIGH SCHOOL EDUC	-	-	-	-	-	452	-	-	452
PROJECT TOTAL	-	-	-	-	-	3,690	-	793	\$ 4,483
0067 INTERDISCIPLINARY EDUC									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	2,599	61	663	\$ 3,323
0030 GEN HIGH SCHOOL EDUC	-	-	-	-	-	453	-	-	453
PROJECT TOTAL	-	-	-	-	-	3,052	61	663	\$ 3,776
0068 INTERDISCIPLINARY EDUC									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	3,327	-	946	\$ 4,273
0030 GEN HIGH SCHOOL EDUC	-	-	316	-	-	525	-	-	841
PROJECT TOTAL	-	-	316	-	-	3,852	-	946	\$ 5,114
0069 INTERDISCIPLINARY EDUC									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	277	-	-	\$ 277
PROJECT TOTAL	-	-	-	-	-	277	-	-	\$ 277
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	-	-	4,884	-	-	18,491	-	-	\$ 23,375
0080 LIBRARY INSTRUCTION	-	-	-	-	-	1,504	-	-	1,504
0550 SPEECH	-	-	-	-	-	1,455	-	-	1,455
1090 OTHER INDUST ARTS/TECH	-	-	-	-	2,535	485	-	-	3,020
2213 STAFF DEVELOPMENT	-	-	-	-	2,050	-	-	-	2,050
PROJECT TOTAL	-	-	4,884	-	4,585	21,935	-	-	\$ 31,404



Boulder Valley School District
2006-07 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	2006-07 REVISED BUDGET
0072 TALENTED AND GIFTED REF A									
0070 TALENTED AND GIFTED	232,638	80,365	-	-	-	-	-	-	\$ 313,003
1090 OTHER INDUST ARTS/TECH	57,556	11,891	20,000	-	-	-	-	-	89,447
1900 STUDENT ACTIVITIES	3,147	395	-	-	1,000	-	-	-	4,542
2237 ADMIN TAG PROGRAMS	3,125	637	-	-	882	6,194	-	1,500	12,338
PROJECT TOTAL	296,466	93,288	20,000	-	1,882	6,194	-	1,500	\$ 419,330
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	174,161	34,008	-	-	78,394	10,000	-	-	\$ 296,563
1900 STUDENT ACTIVITIES	8,745	1,096	-	-	250	4,350	-	1,100	15,541
2237 ADMIN TAG PROGRAMS	91,912	20,422	-	-	4,000	1,500	-	-	117,834
PROJECT TOTAL	274,818	55,526	-	-	82,644	15,850	-	1,100	\$ 429,938
0091 SUBSTANCE ABUSE PREVENTION									
2100 SUPPORT SERVICES-STUDENT	86,822	16,823	-	-	-	-	-	-	\$ 103,645
PROJECT TOTAL	86,822	16,823	-	-	-	-	-	-	\$ 103,645
0094 STUDENT ACHIEVEMENT									
0010 GEN ELEMENTARY EDUC	146,619	33,148	-	-	-	-	-	-	\$ 179,767
0020 GEN MIDDLE EDUCATION	60,407	13,651	-	-	-	-	-	-	74,058
0030 GEN HIGH SCHOOL EDUC	62,266	14,068	-	-	-	-	-	-	76,334
0090 OTHER GEN EDUCATION	-	-	-	-	-	30,222	-	-	30,222
PROJECT TOTAL	269,292	60,867	-	-	-	30,222	-	-	\$ 360,381
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPPR	(67,004)	65,504	-	-	500	1,000	-	-	\$ -
PROJECT TOTAL	(67,004)	65,504	-	-	500	1,000	-	-	\$ -
0137 FAMILY ADVOCATE PROGRAM									
2111 SUPERVISION SOCIAL WORKER	17,096	4,382	-	-	-	-	-	-	\$ 21,478
2113 SOCIAL WORK SERVICES	51,611	13,228	-	-	-	2,000	-	-	66,839
PROJECT TOTAL	68,707	17,610	-	-	-	2,000	-	-	\$ 88,317
0200 ART									
2200 INSTRUCTIONAL STAFF SPPR	43,142	7,746	1,865	-	350	225	-	650	\$ 53,978
PROJECT TOTAL	43,142	7,746	1,865	-	350	225	-	650	\$ 53,978
0622 FRENCH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	320	-	-	\$ 320
PROJECT TOTAL	-	-	-	-	-	320	-	-	\$ 320
0623 SPANISH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	1,005	-	-	\$ 1,005
PROJECT TOTAL	-	-	-	-	-	1,005	-	-	\$ 1,005
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY EDUC	2,032,282	398,655	-	-	-	10,790	-	-	\$ 2,441,727
0020 GEN MIDDLE EDUCATION	721,686	161,513	-	-	-	21,206	-	801	905,206
0030 GEN HIGH SCHOOL EDUC	571,556	130,902	1,093	-	-	11,615	-	-	715,166
0090 OTHER GEN EDUCATION	7,909	80,063	800	-	-	4,350	-	1,000	94,122
2214 EVALUATION INSTRUCT SVCS	16,715	4,433	-	-	-	-	-	-	21,148
PROJECT TOTAL	3,350,148	775,566	1,893	-	-	47,961	-	1,801	\$ 4,177,369
1250 INSTRUMENTAL MUSIC									
2200 INSTRUCTIONAL STAFF SPPR	55,991	10,765	1,120	50	525	2,600	-	250	\$ 71,301
PROJECT TOTAL	55,991	10,765	1,120	50	525	2,600	-	250	\$ 71,301
2001 IB PROGRAM									
0010 GEN ELEMENTARY EDUC	-	-	3,000	-	23,500	1,000	-	10,600	\$ 38,100
0030 GEN HIGH SCHOOL EDUC	112,146	22,473	-	-	6,000	6,000	-	15,900	162,519
2212 CURRICULUM DEVELOPMENT	-	-	4,800	-	-	-	-	-	4,800
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
PROJECT TOTAL	112,146	22,473	12,800	-	29,500	7,000	-	26,500	\$ 210,419

Boulder Valley School District
2006-07 General Operating Fund Project/Program Budgets by Object

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2118 FAMILY RESOURCE SCHOOLS									
2100 SUPPORT SERVICES-STUDENT	-	-	148,215	-	-	-	-	-	\$ 148,215
PROJECT TOTAL	-	-	148,215	-	-	-	-	-	\$ 148,215
2161 TRANSLATION SERVICES									
2100 SUPPORT SERVICES-STUDENT	83,178	13,899	333	-	-	-	-	-	\$ 97,410
PROJECT TOTAL	83,178	13,899	333	-	-	-	-	-	\$ 97,410
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	57,005	11,823	20,000	-	-	-	-	-	\$ 88,828
PROJECT TOTAL	57,005	11,823	20,000	-	-	-	-	-	\$ 88,828
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT SV	17,999	4,594	-	-	9,280	-	-	-	\$ 31,873
PROJECT TOTAL	17,999	4,594	-	-	9,280	-	-	-	\$ 31,873
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPPR	112,705	22,025	-	-	3,112	6,050	-	1,000	\$ 144,892
PROJECT TOTAL	112,705	22,025	-	-	3,112	6,050	-	1,000	\$ 144,892
2206 TECHNOLOGY TRAINING									
2213 STAFF DEVELOPMENT	-	-	-	-	-	32,504	-	-	\$ 32,504
PROJECT TOTAL	-	-	-	-	-	32,504	-	-	\$ 32,504
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	523,957	90,044	-	-	4,000	5,076	4,000	-	\$ 627,077
2840 INFORMATION SYSTEMS SVCS	92,526	20,500	-	-	-	-	-	-	113,026
PROJECT TOTAL	616,483	110,544	-	-	4,000	5,076	4,000	-	\$ 740,103
2208 REPLACE COMPUTERS									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	46,271	-	\$ 46,271
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	51,271	-	51,271
0030 GEN HIGH SCHOOL EDUC	-	-	-	-	-	-	51,272	-	51,272
2220 MEDIA SUPPORT SERVICES	73,595	13,903	-	-	-	-	-	-	87,498
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	6,000	279,805	-	285,805
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	-	112,000	-	112,000
2840 INFORMATION SYSTEMS SVCS	7,813	981	-	-	-	-	-	-	8,794
2845 TELECOMMUNICATIONS	-	-	-	53,640	-	-	-	-	53,640
PROJECT TOTAL	81,408	14,884	-	63,640	-	6,000	540,619	-	\$ 706,551
2215 CULTURAL DIVERSITY									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	14,000	-	-	\$ 14,000
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	15,600	-	-	15,600
0030 GEN HIGH SCHOOL EDUC	-	-	-	-	-	13,200	-	-	13,200
2200 INSTRUCTIONAL STAFF SPPR	191,792	31,596	59,044	-	3,742	22,779	-	6,000	314,953
PROJECT TOTAL	191,792	31,596	59,044	-	3,742	65,579	-	6,000	\$ 357,753
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPPR	25,616	6,288	500	-	-	1,500	-	6,405	\$ 40,309
PROJECT TOTAL	25,616	6,288	500	-	-	1,500	-	6,405	\$ 40,309
2218 CURR DEVELOPMENT COUNCIL									
2200 INSTRUCTIONAL STAFF SPPR	12,735	3,004	-	-	-	-	-	-	\$ 15,739
2212 CURRICULUM DEVELOPMENT	243,393	45,755	3,000	-	2,600	30,647	-	5,318	330,713
PROJECT TOTAL	256,128	48,759	3,000	-	2,600	30,647	-	5,318	\$ 346,452
2225 INSTRUCTIONAL TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	3,646	450	1,500	-	2,146	5,791	3,000	1,746	\$ 18,279
PROJECT TOTAL	3,646	450	1,500	-	2,146	5,791	3,000	1,746	\$ 18,279

Boulder Valley School District
2006-07 General Operating Fund Project/Program Budgets by Object

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2226 INTERNET SUPPORT SERVICE									
2220 MEDIA SUPPORT SERVICES	73,571	13,898	-	-	-	-	-	-	\$ 87,469
PROJECT TOTAL	73,571	13,898	-	-	-	-	-	-	\$ 87,469
2228 CATALOGING SUPPORT SVCS									
2222 LIBRARY SUPPORT SVCS	53,138	12,715	16,386	-	-	5,085	-	-	\$ 87,324
PROJECT TOTAL	53,138	12,715	16,386	-	-	5,085	-	-	\$ 87,324
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPPR	464,441	94,756	-	3,100	9,210	1,400	-	850	\$ 573,757
2212 CURRICULUM DEVELOPMENT	151,875	27,856	2,031	-	825	-	-	-	182,587
2214 EVALUATION INSTRUCT SVCS	4,688	581	4,000	-	-	3,803	-	-	13,072
PROJECT TOTAL	621,004	123,193	6,031	3,100	10,035	5,203	-	850	\$ 769,416
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	256,476	45,321	-	179	8,284	3,961	1,000	2,057	\$ 317,278
PROJECT TOTAL	256,476	45,321	-	179	8,284	3,961	1,000	2,057	\$ 317,278
2393 SECONDARY EDUC SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	196,547	38,671	8,700	500	9,407	6,870	1,000	2,500	\$ 264,195
PROJECT TOTAL	196,547	38,671	8,700	500	9,407	6,870	1,000	2,500	\$ 264,195
2395 BVS FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	11,100	-	-	\$ 11,100
PROJECT TOTAL	-	-	-	-	-	11,100	-	-	\$ 11,100
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	22,247	3,544	18,139	1,300	-	22,360	22,964	5,594	\$ 96,148
PROJECT TOTAL	22,247	3,544	18,139	1,300	-	22,360	22,964	5,594	\$ 96,148
2492 OPEN ENROLLMENT									
2300 ADMIN GEN SUPPORT SVCS	36,797	8,120	-	-	-	-	-	-	\$ 44,917
2400 SCHOOL ADMIN SUPPORT SVC	30,947	8,103	20,668	-	12,500	3,000	-	3,000	78,218
2513 BUDGETING SERVICES	12,266	2,707	-	-	-	-	-	-	14,973
PROJECT TOTAL	80,010	18,930	20,668	-	12,500	3,000	-	3,000	\$ 138,108
2550 MAILROOM									
2500 BUSINESS SUPPORT SERVICE	32,703	8,775	-	7,600	-	-	-	-	\$ 49,078
PROJECT TOTAL	32,703	8,775	-	7,600	-	-	-	-	\$ 49,078
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	20,316	4,267	3,000	40,000	1,500	2,500	4,000	-	\$ 75,583
PROJECT TOTAL	20,316	4,267	3,000	40,000	1,500	2,500	4,000	-	\$ 75,583
2828 CABLE TV									
2820 COMMUNICATION SERVICES	-	-	2,522	-	-	-	-	-	\$ 2,522
PROJECT TOTAL	-	-	2,522	-	-	-	-	-	\$ 2,522
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	37,475	8,921	-	-	-	-	-	-	\$ 46,396
PROJECT TOTAL	37,475	8,921	-	-	-	-	-	-	\$ 46,396
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUC	1,387,210	282,429	-	6,740	-	-	-	-	\$ 1,676,379
0033 TEEN PARENTING PROGRAM	248,297	37,817	11,836	-	1,200	7,123	-	500	306,773
0035 EARLY CHILDHOOD EDUC	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	4,609	-	-	4,609
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,378	-	-	2,378
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,513	-	-	8,513
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	993	-	-	993



Boulder Valley School District 2006-07 General Operating Fund Project/Program Budgets by Object

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3120 STATE VOCATIONAL ED (continued)									
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	17,490	2,150	-	-	-	-	-	-	19,640
1930 HIGH SPONSOR STUDENT ACT	68,068	8,365	-	-	-	8,000	-	500	84,933
2122 COUNSELING SERVICES	52,264	6,554	-	-	-	125	-	194	59,137
2134 NURSING SERVICES	46,124	10,007	-	-	-	-	-	-	56,131
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	-	-	-	-	-	-	-	1,500
2232 ADMIN VOC VOCATIONAL ED	233,595	42,412	-	-	2,800	8,520	-	852	288,179
2410 PRINCIPAL'S OFFICE	145,097	37,472	-	8,205	-	10,000	-	526	201,300
2490 OTHER SCHL ADMIN SUPPORT	4,606	578	-	-	664	-	-	-	5,848
PROJECT TOTAL	2,204,251	427,784	13,836	14,945	5,564	123,714	-	6,166	\$ 2,796,260
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	125,684	15,762	5,000	-	1,000	5,056	-	-	\$ 152,502
0093 HOMEBOUND/HOSPITAL	24,875	3,119	-	-	-	-	-	-	27,994
1700 SPECIAL EDUCATION	13,408,404	2,865,773	13,730	14,893	1,037,388	80,976	22,796	17,104	17,461,064
1710 PHYS DISABILITY	777,339	169,814	-	-	-	-	-	-	947,153
1720 VISUAL DISABILITY	175,790	36,062	-	-	-	-	-	-	211,852
1730 HEARING DISABILITY	676,572	139,726	-	-	-	200	-	-	816,498
1740 S.L.I.C.	-	-	-	-	-	889	-	-	889
1750 SIED SPED SPECIAL ED	-	-	-	-	-	652	-	-	652
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	444	-	-	444
1770 SPEECH/LANGUAGE DISABLT	1,841,702	371,737	-	-	-	-	-	-	2,213,439
1780 MULTIPLE DISABILITIES	-	-	-	-	-	331	-	-	331
1790 OTHER DISABILITIES	-	-	-	-	-	839	-	-	839
1791 PRESCH DISABILITY CHILD	546,339	105,551	200	-	262,711	-	-	-	914,801
2113 SOCIAL WORK SERVICES	1,071,019	220,298	-	-	-	-	-	-	1,291,317
2139 OTHR HLTH SVCS-MEDICAID	1,800	212	-	-	-	-	-	-	2,012
2140 PSYCHOLOGICAL SERVICES	1,274,061	248,486	-	-	-	-	-	-	1,522,547
2153 AUDIOLOGY SERVICES	68,142	13,218	-	-	-	-	-	-	81,360
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	494,064	107,447	-	-	-	-	-	780	602,291
PROJECT TOTAL	20,485,791	4,297,205	55,930	14,893	1,304,099	93,387	22,796	17,884	\$ 26,291,985
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	75,619	15,872	-	-	-	-	-	-	\$ 91,491
2213 STAFF DEVELOPMENT	-	-	41,539	-	-	-	-	-	41,539
2237 ADMIN TAG PROGRAMS	44,084	8,222	58,483	-	-	37,728	-	-	148,517
PROJECT TOTAL	119,703	24,094	100,022	-	-	37,728	-	-	\$ 281,547
8001 LEARNING SERVICES PROJECT									
0070 TALENTED AND GIFTED	-	-	223,000	-	-	-	-	-	\$ 223,000
PROJECT TOTAL	-	-	223,000	-	-	-	-	-	\$ 223,000
GRAND TOTAL	139,901,427	29,646,428	2,771,974	2,872,553	2,224,941	10,704,340	1,012,804	1,147,310	\$ 190,281,777

BOULDER VALLEY SCHOOL DISTRICT

2006-07 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2006-07 REVISED BUDGET
1 ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	27.520	1,680,368	334,559	720	-	-	796,779	-	-	\$ 2,812,426
102 RESERVES - ELEM LEVEL	6.658	306,687	57,489	7,500	-	23,500	36,060	15,000	10,600	456,836
103 IT - ELEM LEVEL	0.000	258,625	56,771	-	-	-	21,414	336,076	-	672,886
119 BEAR CREEK ELEMENTARY	23.473	1,359,294	273,265	-	22,888	1,186	64,758	1,481	1,801	1,724,673
120 BIRCH ELEMENTARY	30.036	1,656,732	343,828	-	29,923	1,251	70,823	222	1,503	2,104,282
124 COLUMBINE ELEMENTARY	39.857	2,322,542	478,104	-	24,082	1,426	80,989	257	3,787	2,911,187
127 CREST VIEW ELEMENTARY	37.148	2,280,899	453,798	-	18,198	1,971	89,083	514	927	2,845,390
130 DOUGLASS ELEMENTARY	30.824	1,841,463	371,405	1,509	16,551	1,746	96,026	2,012	2,364	2,333,076
131 SANCHEZ ELEMENTARY	30.568	1,777,480	366,956	-	24,130	1,788	64,532	842	1,735	2,237,463
132 EISENHOWER ELEMENTARY	33.869	2,049,255	407,987	-	29,045	1,573	95,822	1,878	3,511	2,589,071
134 EMERALD ELEMENTARY	33.146	1,941,617	394,635	-	21,038	1,333	84,293	1,436	3,306	2,447,658
136 FLATIRONS ELEMENTARY	21.865	1,202,188	249,717	-	22,896	1,351	47,064	-	2,958	1,526,174
138 FOOTHILL ELEMENTARY	34.157	1,863,701	388,176	-	28,777	1,304	85,961	873	5,433	2,374,225
141 GOLD HILL ELEMENTARY	3.222	166,042	33,777	-	1,385	84	8,033	-	250	209,571
144 HEATHERWOOD ELEMENTARY	24.240	1,504,393	303,507	806	34,201	1,293	68,025	851	3,710	1,916,786
147 JAMESTOWN ELEMENTARY	1.871	100,785	21,044	354	2,217	114	7,754	-	90	132,358
150 KOHL ELEMENTARY	32.826	2,010,943	397,388	2	20,351	1,970	81,924	799	1,028	2,514,405
153 LAFAYETTE ELEMENTARY	33.388	2,061,289	411,652	-	23,093	1,245	76,586	-	1,784	2,575,649
154 RYAN ELEMENTARY	33.011	1,963,220	391,546	-	15,556	2,753	71,317	526	2,648	2,447,566
156 FIRESIDE ELEMENTARY	31.126	1,849,414	373,944	-	29,931	1,649	98,503	336	729	2,354,506
157 LOUISVILLE ELEMENTARY	30.803	1,769,898	364,446	-	23,138	1,422	72,030	776	2,328	2,234,038
158 COAL CREEK ELEMENTARY	32.133	1,913,632	381,828	-	17,593	2,352	72,047	666	1,046	2,389,164
161 BCSIS	19.785	1,119,666	228,807	-	12,509	941	46,232	-	799	1,408,954
162 MAPLETON ELEMENTARY	0.000	-	-	-	6,500	-	14,500	-	-	21,000
164 CREEKSIDE ELEMENTARY	30.033	1,783,661	362,844	-	26,054	1,299	85,203	263	2,537	2,261,861
166 MESA ELEMENTARY	25.208	1,494,836	302,778	974	26,746	2,155	58,074	683	4,629	1,890,875
169 NEDERLAND ELEMENTARY	25.277	1,520,296	305,348	-	16,196	1,647	89,540	409	409	1,933,845
180 PIONEER ELEMENTARY	34.046	2,062,751	410,032	2,244	22,233	1,738	89,007	639	3,148	2,591,792
185 SUPERIOR ELEMENTARY	41.912	2,376,069	497,501	-	22,498	2,302	130,928	-	3,357	3,032,655
190 UNIVERSITY HILL ELEM	26.754	1,699,961	339,186	3,792	29,845	1,515	67,523	337	935	2,143,094
192 HIGH PEAKS ELEMENTARY	20.735	1,145,665	239,062	-	12,633	1,156	48,286	57	2,600	1,449,459
193 COMMUNITY MONTESSORI	14.721	859,567	174,971	-	6,630	1,366	49,942	-	1,532	1,094,008
194 WASHINGTON ELEMENTARY	0.000	-	-	-	4,000	-	19,500	-	-	23,500
196 WHITTIER ELEMENTARY	27.330	1,703,501	333,738	494	16,021	1,149	60,927	3,090	2,081	2,121,001
LEVEL TOTAL	837.542	49,646,440	10,050,089	18,395	606,858	66,579	2,949,485	370,023	73,565	\$ 63,781,434

BOULDER VALLEY SCHOOL DISTRICT 2006-07 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2006-07 REVISED BUDGET
2 MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	0.000	-	-	-	-	-	341,316	-	-	\$ 341,316
202 RESERVES - MIDDLE LEVEL	1.805	105,223	21,986	30,700	-	27,151	2,470	-	-	187,530
203 IT - MIDDLE LEVEL	0.000	88,462	11,093	-	-	-	3,333	131,271	-	234,159
210 BASE LINE MIDDLE	0.000	-	-	-	25,500	-	17,500	-	-	43,000
225 BROOMFIELD HEIGHTS MIDDLE	43.586	2,656,600	530,964	199	34,956	3,321	119,666	795	7,271	3,353,772
230 MANHATTAN MIDDLE	39.177	2,214,253	466,542	81	51,527	2,044	124,378	951	8,755	2,868,531
240 CASEY MIDDLE	36.836	2,165,181	450,306	-	33,120	4,823	88,563	2,092	12,476	2,756,561
250 CENTENNIAL MIDDLE	43.270	2,560,417	516,713	-	40,155	2,873	122,277	2,626	8,157	3,253,218
252 ANGEVINE MIDDLE	50.175	2,918,869	602,502	-	35,858	6,278	162,950	-	7,611	3,734,068
254 LOUISVILLE MIDDLE	39.590	2,249,335	458,716	-	33,992	4,107	118,202	2,996	6,644	2,873,992
260 PLATT MIDDLE	39.622	2,162,836	452,527	1,801	81,645	4,339	135,486	773	3,129	2,842,536
270 SOUTHERN HILLS MIDDLE	37.390	2,165,040	431,909	641	69,219	4,520	93,046	2,623	6,073	2,773,071
LEVEL TOTAL	331.451	19,286,216	3,943,258	33,422	405,972	59,456	1,329,187	144,127	60,116	\$ 25,261,754
3 SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	0.000	4,481	1,548	5,000	-	-	653,203	-	360	\$ 664,592
302 RESERVES - SENIOR LEVEL	10.153	569,328	116,382	254,597	19,900	187,468	26,682	-	23,238	1,197,595
303 IT-HIGH SCHOOL LEVEL	0.000	161,282	20,225	-	-	-	9,333	73,272	-	264,112
310 BOULDER HIGH	123.855	7,463,580	1,487,126	14,996	84,050	23,497	341,018	7,664	6,643	9,428,574
315 BROOMFIELD HIGH	95.244	5,307,466	1,088,344	-	53,195	8,245	271,049	25,942	8,800	6,763,041
320 CENTAURUS HIGH	78.440	4,470,106	922,394	-	71,007	12,268	240,095	-	8,035	5,723,905
330 FAIRVIEW HIGH	115.650	6,652,144	1,358,603	14,000	104,511	15,413	369,939	8,382	8,834	8,531,826
350 NEW VISTA HIGH	28.542	1,633,122	333,398	15,931	22,453	5,735	76,958	3,705	3,195	2,094,497
360 MONARCH HIGH	100.915	5,921,627	1,210,743	1,600	31,571	8,721	297,195	17,950	15,756	7,505,163
LEVEL TOTAL	552.799	32,183,136	6,538,763	306,124	386,687	261,347	2,285,472	136,915	74,861	\$ 42,173,305
4 VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	25.232	1,518,771	310,733	15,086	12,909	2,948	14,861	1,447	3,860	\$ 1,880,615
490 TECHNICAL ED CENTER	34.666	2,129,620	432,252	2,000	35,445	900	257,318	-	4,314	2,861,849
LEVEL TOTAL	59.898	3,648,391	742,985	17,086	48,354	3,848	272,179	1,447	8,174	\$ 4,742,464
5 COMBINATION SCHOOLS										
502 MONARCH K-8	50.645	2,872,419	578,524	-	16,920	4,456	194,495	232	7,963	\$ 3,675,009
503 NEDERLAND MIDDLE/SENIOR	41.295	2,320,518	467,312	-	32,152	8,499	123,393	1,442	4,305	2,957,621
504 NEDERLAND MIDDLE	0.000	16,903	2,455	-	-	-	7,260	-	-	26,618
505 ASPEN CREEK K-8	59.021	3,345,759	690,861	1,138	42,861	3,382	150,470	494	7,250	4,242,215
506 ELDORADO K-8	66.986	3,720,063	775,795	3,083	36,378	5,006	183,711	3,257	9,238	4,736,531
507 HALCYON	4.665	268,742	54,750	-	7,093	266	1,723	-	-	332,574
590 SUMMER SCHOOL	0.000	117,294	13,897	1,200	500	200	2,200	-	1,000	136,291
LEVEL TOTAL	222.612	12,661,698	2,583,594	5,421	135,904	21,809	663,252	5,425	29,756	\$ 16,106,859
9 CHARTER SCHOOLS										
925 SUMMIT CHARTER	1.900	70,235	20,552	-	8,000	-	27,500	-	-	\$ 126,287
932 BOULDER PREP CHARTER	0.700	44,912	8,812	-	-	-	-	-	-	53,724
952 HORIZONS K-8 CHARTER	1.000	63,114	12,225	-	-	-	-	-	-	75,339
954 JUSTICE HIGH CHARTER	0.200	7,422	1,775	-	-	-	-	-	-	9,197
956 PEAK TO PEAK CHARTER	1.600	97,244	18,327	-	-	-	-	-	-	115,571
LEVEL TOTAL	5.400	282,927	61,691	-	8,000	-	27,500	-	-	\$ 380,118

BOULDER VALLEY SCHOOL DISTRICT

2006-07 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2006-07 REVISED BUDGET
6 CENTRALIZED SERVICES										
XXXX PROGRAM										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	2,604	322	2,702	-	-	-	-	-	\$ 5,628
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	11,100	-	-	11,100
2321 SUPERINTENDENT	2.600	283,357	58,277	60,309	1,710	12,652	7,937	2,850	8,387	435,479
LOCATION TOTAL	2.600	285,961	58,599	63,011	1,710	12,652	19,037	2,850	8,387	\$ 452,207
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	177,574	31,616	8,500	541	4,634	9,020	1,420	2,529	\$ 235,834
LOCATION TOTAL	2.000	177,574	31,616	8,500	541	4,634	9,020	1,420	2,529	\$ 235,834
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.600	57,005	11,823	20,000	-	-	-	-	-	\$ 88,828
2315 LEGAL SERVICES	1.900	149,329	27,200	103,157	-	-	1,650	-	2,500	283,836
LOCATION TOTAL	2.500	206,334	39,023	123,157	-	-	1,650	-	2,500	\$ 372,664
605 LEARNING SERVICES										
1900 STUDENT ACTIVITIES	0.000	11,892	1,491	-	-	1,250	4,350	-	1,100	\$ 20,083
2100 SUPPORT SERVICES-STUDENTS	1.270	86,822	16,823	-	-	-	-	-	-	103,645
2200 INSTRUCTIONAL STAFF SPRT	7.200	602,059	140,640	284,309	50	8,229	31,121	-	7,900	1,074,308
2210 IMPROVEMENT INSTRUC SVCS	3.000	296,829	50,230	89,797	876	15,459	96,894	-	11,000	561,085
2211 ADMIN LEARNING SERVICES	3.000	218,785	40,540	7,985	1,500	3,042	10,375	1,275	19,500	303,002
2212 CURRICULUM DEVELOPMENT	3.000	243,393	45,755	3,000	-	2,600	30,647	-	5,318	330,713
2213 STAFF DEVELOPMENT	0.500	35,016	6,491	54,359	-	-	8,292	-	-	104,158
2214 EVALUATION INSTRUC SVCS	0.000	29,114	3,627	22,500	-	2,500	2,767	-	10,000	70,508
2219 LEARNING MATERIALS CENTER	0.500	19,154	7,076	-	-	700	862	-	1,200	28,992
2223 AUDIOVISUAL SERVICES	1.600	58,014	16,079	720	10,000	250	19,998	2,700	1,063	108,824
2237 ADMIN TAG PROGRAMS	2.682	139,121	29,281	58,483	-	4,882	45,422	-	1,500	278,689
LOCATION TOTAL	22.752	1,740,199	358,033	521,153	12,426	38,912	250,728	3,975	58,581	\$ 2,984,007
606 ADMIN & OPERATIONS										
2300 ADMIN GEN SUPPORT SVCS	1.700	150,272	26,790	91,474	600	3,000	3,500	200	2,950	\$ 278,786
LOCATION TOTAL	1.700	150,272	26,790	91,474	600	3,000	3,500	200	2,950	\$ 278,786
608 PLANNING & ASSESSMENT										
2214 EVALUATION INSTRUC SVCS	2.800	242,828	42,568	34,222	-	1,795	4,002	-	2,525	\$ 327,940
2814 RESEARCH/EVALUATION SVCS	4.500	242,521	52,425	23,323	1,154	12,550	15,420	2,280	6,500	356,173
LOCATION TOTAL	7.300	485,349	94,993	57,545	1,154	14,345	19,422	2,280	9,025	\$ 684,113
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	13,297	1,667	-	-	-	-	-	-	\$ 14,964
0033 TEEN PARENTING PROGRAM	3.000	248,297	37,817	11,836	-	1,200	7,123	-	500	306,773
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	8,000	-	500	8,500
2232 ADMIN VOC VOCATIONAL ED	3.000	233,595	42,412	-	-	2,800	8,520	-	852	288,179
2490 OTHER SCHL ADMIN SUPPORT	0.000	4,606	578	-	-	664	-	-	-	5,848
LOCATION TOTAL	6.000	499,795	82,474	11,836	-	4,664	26,153	-	1,852	\$ 626,774

BOULDER VALLEY SCHOOL DISTRICT 2006-07 Budget Report - LOCATION BY OBJECT

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6 CENTRALIZED SERVICES										
XXXX PROGRAM										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	125,684	15,762	5,000	-	1,000	5,056	-	-	\$ 152,502
0093 HOMEBOUND/HOSPITAL	0.000	24,875	3,119	-	-	-	-	-	-	27,994
1700 SPECIAL EDUCATION	10.985	1,024,577	187,890	13,730	13,300	617,122	53,846	22,554	16,572	1,949,591
1710 PHYS DISABILITY	14.000	777,339	169,814	-	-	-	-	-	-	947,153
1720 VISUAL DISABILITY	2.600	175,790	36,062	-	-	-	-	-	-	211,852
1730 HEARING DISABILITY	7.700	676,572	139,726	-	-	-	-	-	-	816,298
1770 SPEECH/LANGUAGE DISABILITY	31.200	1,841,702	371,737	-	-	-	-	-	-	2,213,439
1791 PRESCH DISABILITY CHILD	3.800	192,866	39,381	200	-	262,711	-	-	-	495,158
2113 SOCIAL WORK SERVICES	16.588	1,071,019	220,298	-	-	-	-	-	-	1,291,317
2140 PSYCHOLOGICAL SERVICES	17.950	1,274,061	248,486	-	-	-	-	-	-	1,522,547
2153 AUDIOLOGY SERVICES	1.000	68,142	13,218	-	-	-	-	-	-	81,360
2213 STAFF DEVELOPMENT	0.000	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	10.100	494,064	107,447	-	-	-	-	-	780	602,291
LOCATION TOTAL	115.923	7,746,691	1,552,940	55,930	13,300	883,833	62,902	22,554	17,352	\$ 10,355,502
616 LITERACY & LANGUAGE										
0010 GEN ELEMENTARY EDUC	0.000	906	274	-	-	-	10,790	-	-	\$ 11,970
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	18,439	-	-	18,439
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	9,790	-	-	9,790
0090 OTHER GEN EDUCATION	0.000	7,909	1,563	800	-	-	4,350	-	1,000	15,622
2200 INSTRUCTIONAL STAFF SPRT	8.150	464,441	94,756	-	3,100	9,210	1,400	-	850	573,757
2212 CURRICULUM DEVELOPMENT	2.000	151,875	27,856	2,031	-	825	-	-	-	182,587
2214 EVALUATION INSTRUCT SVCS	0.500	21,403	5,014	4,000	-	-	3,803	-	-	34,220
LOCATION TOTAL	10.650	646,534	129,463	6,831	3,100	10,035	48,572	-	1,850	\$ 846,385
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	6,194	-	-	\$ 6,194
0090 OTHER GEN EDUCATION	0.000	29,415	4,056	-	-	-	225	-	25	33,721
2100 SUPPORT SERVICES-STUDENTS	0.000	-	-	148,215	-	-	-	-	-	148,215
2113 SOCIAL WORK SERVICES	0.000	51,611	13,228	-	-	-	2,000	-	-	66,839
2300 ADMIN GEN SUPPORT SVCS	3.000	256,476	45,321	-	179	8,284	3,961	1,000	2,057	317,278
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	14,123	1,772	8,195	650	-	12,430	15,482	1,083	53,735
LOCATION TOTAL	3.000	351,625	64,377	156,410	829	8,284	24,810	16,482	3,165	\$ 625,982
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	24,108	3,441	-	2,792	-	25	-	25	\$ 30,391
1000 INDUST ARTS/TECHNOLOGY ED	0.000	-	-	-	-	-	1,000	-	-	1,000
2122 COUNSELING SERVICES	0.000	-	-	-	-	2,067	603	-	298	2,968
2300 ADMIN GEN SUPPORT SVCS	3.000	196,547	38,671	8,700	500	9,407	6,870	1,000	2,500	264,195
2319 OTHER BOE SERVICES	0.000	-	-	-	-	2,400	100	-	200	2,700
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	8,124	1,772	9,944	650	-	9,930	7,482	4,511	42,413
LOCATION TOTAL	3.000	228,779	43,884	18,644	3,942	13,874	18,528	8,482	7,534	\$ 343,667

BOULDER VALLEY SCHOOL DISTRICT 2006-07 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2006-07 REVISED BUDGET
6 CENTRALIZED SERVICES										
XXXX PROGRAM										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	-	-	25,843	38,151	60,000	17,509	\$ 141,503
2312 BOE SECTRY BOARD OF EDUC	0.400	26,355	4,851	-	-	-	-	-	-	31,206
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	26,355	4,851	113,450	-	27,447	38,151	60,000	17,509	\$ 287,763
635 DISTRICT-WIDE INSTRUCTION										
0093 HOMEBOUND/HOSPITAL	0.000	21,584	2,707	-	-	-	-	-	-	\$ 24,291
2100 SUPPORT SERVICES-STUDENTS	1.000	83,178	13,899	-	-	-	-	-	-	97,077
2300 ADMIN GEN SUPPORT SVCS	0.750	36,797	8,120	-	-	-	-	-	-	44,917
2400 SCHOOL ADMIN SUPPORT SVCS	1.000	30,947	8,103	20,668	-	12,500	3,000	-	3,000	78,218
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2490 OTHER SCHL ADMIN SUPPORT	0.000	2,306	286	-	-	-	-	-	-	2,592
2600 MAINTENANCE & OPERATIONS	1.750	48,678	14,919	-	950	-	-	-	-	64,547
LOCATION TOTAL	4.500	223,490	48,034	20,668	950	56,475	3,000	-	3,000	\$ 355,617
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	91,948	-	\$ 91,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	1.500	117,896	20,052	-	120	4,750	300	330	240	143,688
LOCATION TOTAL	1.500	117,896	20,052	-	120	4,750	300	92,278	434	\$ 235,830
642 MAINTENANCE & OPERATIONS										
2520 PURCHASING SERVICES	1.000	49,909	10,933	-	-	-	-	-	-	\$ 60,842
2600 MAINTENANCE & OPERATIONS	53.250	2,821,373	584,515	-	49,265	24,880	544,329	3,420	49,276	4,077,058
2601 ZONE 1 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	4.125	268,144	51,631	-	-	-	-	-	-	319,775
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	58.375	3,139,426	647,079	2,000	51,265	24,880	547,329	3,420	49,276	\$ 4,464,675
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	4.000	133,064	36,590	-	-	-	-	2,993	-	\$ 172,647
2620 ENVIRONMENTAL SERVICES	1.300	142,251	23,073	21,783	208,965	7,200	3,936	4,000	-	411,208
LOCATION TOTAL	5.300	275,315	59,663	21,783	208,965	7,200	3,936	6,993	-	\$ 583,855
644 PLANNING & ENGINEERING										
2811 PLANNING SERVICES	2.125	172,986	31,819	22,666	433	3,276	17,659	1,523	1,546	\$ 251,908
LOCATION TOTAL	2.125	172,986	31,819	22,666	433	3,276	17,659	1,523	1,546	\$ 251,908
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	183,750	-	-	\$ 183,750
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	9,500	-	-	9,500
LOCATION TOTAL	0.000	-	-	-	-	-	193,250	-	-	\$ 193,250
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	3.000	192,979	38,222	101,721	500	17,556	6,500	3,800	15,527	\$ 376,805
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	6,500	2,100	-	-	8,600
LOCATION TOTAL	3.000	192,979	38,222	101,721	500	24,056	8,600	3,800	15,527	\$ 385,405

BOULDER VALLEY SCHOOL DISTRICT 2006-07 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2006-07 REVISED BUDGET
6 CENTRALIZED SERVICES										
XXXX PROGRAM										
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	56,273	10,562	-	-	1,140	9,250	-	-	\$ 77,225
LOCATION TOTAL	0.750	56,273	10,562	-	-	1,140	9,250	-	-	\$ 77,225
687 HUMAN RESOURCES										
2213 STAFF DEVELOPMENT	0.000	-	142,512	-	-	-	-	-	-	\$ 142,512
2318 STAFF NEGOTIATIONS SVCS	0.000	10,282	1,270	6,576	-	-	500	-	4,000	22,628
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	13,000	-	-	-	-	13,000
2830 HUMAN RESOURCES	13.500	798,508	163,986	92,972	1,940	19,403	8,410	1,035	16,250	1,102,504
2832 RECRUITMENT/PLACEMENT SVC	0.500	17,999	4,594	-	-	9,280	-	-	-	31,873
2835 EMPLOYEE INSURANCE SVCS	0.000	1,563	196	9,000	-	350	300	50	1,150	12,609
2839 HORIZONTALS/RECLASS/BVEA	0.000	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
LOCATION TOTAL	14.000	828,352	312,558	108,548	14,940	131,033	9,210	1,085	21,400	\$ 1,427,126
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	7.250	433,719	87,319	2,280	642	2,982	2,152	2,500	7,750	\$ 539,344
LOCATION TOTAL	7.250	433,719	87,319	2,280	642	2,982	2,152	2,500	7,750	\$ 539,344
689 INFORMATION TECHNOLOGY										
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	-	5,500	-	-	\$ 5,500
2220 MEDIA SUPPORT SERVICES	2.000	166,400	30,206	1,500	-	6,146	9,791	7,000	1,746	222,789
2222 LIBRARY SUPPORT SVCS	1.500	61,402	13,752	16,386	-	-	5,085	-	-	96,625
2226 INTERNET SUPPORT	0.000	-	-	-	10,000	-	-	-	-	10,000
2820 COMMUNICATION SERVICES	1.000	58,311	11,987	-	-	-	-	-	-	70,298
2840 INFORMATION SYSTEMS SVCS	22.000	1,444,952	279,598	68,925	250,286	12,493	656,921	77,700	6,715	2,797,590
LOCATION TOTAL	26.500	1,731,065	335,543	86,811	260,286	18,639	677,297	84,700	8,461	\$ 3,202,802
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2516 FINANCIAL ACCOUNTING SVCS	11.850	604,594	130,048	5,300	-	24,652	11,100	900	2,197	778,791
LOCATION TOTAL	11.850	604,594	130,048	5,300	-	24,652	11,600	900	2,197	\$ 779,291
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	242,960	48,712	227	205	3,139	4,535	927	1,767	\$ 302,472
LOCATION TOTAL	4.000	242,960	48,712	227	205	3,139	4,535	927	1,767	\$ 302,472
698 HEALTH SERVICES										
2134 NURSING SERVICES	10.000	485,284	105,975	3,300	4,000	6,400	5,265	600	2,710	\$ 613,534
2139 OTHER HLTH SVCS-MEDICAID	3.000	141,491	38,254	133,008	-	10,000	11,500	20,000	500	354,753
2200 INSTRUCTIONAL STAFF SPRT	0.000	25,616	6,288	500	-	-	1,500	-	6,405	40,309
LOCATION TOTAL	13.000	652,391	150,517	136,808	4,000	16,400	18,265	20,600	9,615	\$ 1,008,596
LEVEL TOTAL	329.975	21,216,914	4,407,171	1,736,753	579,908	1,340,302	2,028,856	336,969	254,207	\$ 31,901,080

BOULDER VALLEY SCHOOL DISTRICT 2006-07 Budget Report - LOCATION BY OBJECT

LOCATION BY OBJECT	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER PURCH SERVICES	SUPPLIES	PROPERTY	OTHER OBJECTS USES	2006-07 REVISED BUDGET
7 CENTRALIZED SERVICES										
XXXX PROGRAM										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	8.500	385,030	87,943	3,273	5,400	850	3,100	450	19,065	\$ 505,111
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	0.000	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
2550 MAIL ROOM SERVICES	1.000	32,703	8,775	-	7,600	-	-	-	-	49,078
LOCATION TOTAL	9.500	417,733	96,718	3,273	23,000	850	11,942	450	1,065	\$ 555,031
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	187,267	45,472	-	28,400	30	118,940	10,098	(302,439)	\$ 87,768
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,604	327	-	500	420	2,127	-	1,090	7,068
LOCATION TOTAL	4.550	189,871	45,799	-	28,900	450	121,067	10,098	(301,349)	\$ 94,836
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	59,721	12,163	57,000	577,470	30,300	-	7,350	-	\$ 744,004
LOCATION TOTAL	1.000	59,721	12,163	57,000	577,470	30,300	-	7,350	-	\$ 744,004
LEVEL TOTAL	15.050	667,325	154,680	60,273	629,370	31,600	133,009	17,898	(300,284)	\$ 1,393,871
8 DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	(1,451,756)	(182,056)	-	-	-	-	-	-	\$ (1,633,812)
808 SCHOOL ALLOCATIONS	0.000	290,884	1,002,843	127,500	-	420,000	736,837	-	-	2,578,064
809 DISTRICT ALLOCATIONS	1.500	1,336,167	308,929	467,000	-	20,000	65,000	-	946,915	3,144,011
LEVEL TOTAL	1.500	175,295	1,129,716	594,500	-	440,000	801,837	-	946,915	\$ 4,088,263
9 OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
971 EDUCATION CENTER BUILDING	4.000	133,085	34,481	-	23,500	-	156,563	-	-	347,629
972 PADDOCK CENTER BUILDING	0.000	-	-	-	21,000	-	24,000	-	-	45,000
976 BURKE SCHOOL BUILDING	0.000	-	-	-	27,000	-	25,500	-	-	52,500
LEVEL TOTAL	4.000	133,085	34,481	-	71,500	-	213,563	-	-	\$ 452,629
GRAND TOTAL	2,360.227	139,901,427	29,646,428	2,771,974	2,872,553	2,224,941	10,704,340	1,012,804	1,147,310	\$ 190,281,777

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

BEAR CREEK ELEMENTARY				BIRCH ELEMENTARY			
	Staff	Total Budget \$1,724,673 non-SRA	SRA		Staff	Total Budget \$2,104,282 non-SRA	SRA
Utilities:	-	\$ 55,000	\$ -	Utilities:	-	\$ 66,200	\$ -
Regular Education:	16.403	1,137,915	32,705	Regular Education:	20.911	1,358,727	36,031
Special Education:	1.500	155,898	494	Special Education:	2.000	170,780	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	-	-	-	English as a Second Language:	1.000	94,656	-
Extra Curricular Education:	-	4,642	-	Extra Curricular Education:	-	4,998	-
Talented & Gifted:	-	6,088	-	Talented & Gifted:	-	7,145	-
Library Services:	0.920	67,257	365	Library Services:	1.000	71,573	111
School Administration:	2.900	178,131	937	School Administration:	3.125	190,107	-
Maintenance:	1.750	68,488	3,091	Maintenance:	2.000	82,718	4,213
Health Room:	-	11,846	-	Health Room:	-	13,340	-
Curriculum/Staff Development:	-	1,126	690	Curriculum/Staff Development:	-	1,126	2,446
Student Support Services:	-	-	-	Student Support Services:	-	-	111
TOTALS:	23.473	\$ 1,686,391	\$ 38,282	TOTALS:	30.036	\$ 2,061,370	\$ 42,912
COLUMBINE ELEMENTARY				CREST VIEW ELEMENTARY			
	Staff	Total Budget \$2,911,187 non-SRA	SRA		Staff	Total Budget \$2,845,390 non-SRA	SRA
Utilities:	-	\$ 59,500	\$ -	Utilities:	-	\$ 60,500	\$ -
Regular Education:	24.657	1,711,784	41,408	Regular Education:	25.773	1,891,785	40,998
Special Education:	2.000	188,995	-	Special Education:	2.000	227,089	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	5.000	366,558	-	English as a Second Language:	2.750	195,813	-
Extra Curricular Education:	-	4,998	-	Extra Curricular Education:	-	5,714	-
Talented & Gifted:	0.700	61,894	788	Talented & Gifted:	-	8,916	-
Library Services:	1.500	83,700	-	Library Services:	1.000	71,147	3,600
School Administration:	3.250	208,433	4,048	School Administration:	3.250	220,179	2,570
Maintenance:	2.250	93,075	6,785	Maintenance:	2.375	97,352	4,116
Health Room:	-	13,340	-	Health Room:	-	13,457	-
Curriculum/Staff Development:	-	45,200	1,246	Curriculum/Staff Development:	-	1,126	1,028
Student Support Services:	0.500	19,435	-	Student Support Services:	-	-	-
TOTALS:	39.857	\$ 2,856,912	\$ 54,275	TOTALS:	37.148	\$ 2,793,078	\$ 52,312
DOUGLASS ELEMENTARY				SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,333,076 non-SRA	SRA		Staff	Total Budget \$2,237,463 non-SRA	SRA
Utilities:	-	\$ 72,500	\$ -	Utilities:	-	\$ 55,500	\$ -
Regular Education:	23.074	1,683,711	43,042	Regular Education:	18.124	1,232,479	29,704
Special Education:	1.500	142,989	854	Special Education:	3.500	291,752	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	-	-	-	English as a Second Language:	2.500	208,890	-
Extra Curricular Education:	-	5,358	-	Extra Curricular Education:	-	4,286	-
Talented & Gifted:	-	8,432	-	Talented & Gifted:	-	4,887	2,027
Library Services:	1.000	74,543	-	Library Services:	1.311	51,259	-
School Administration:	3.250	194,961	2,802	School Administration:	3.000	202,460	4,206
Maintenance:	2.000	83,383	2,514	Maintenance:	2.000	85,849	2,785
Health Room:	-	13,340	-	Health Room:	-	11,846	-
Curriculum/Staff Development:	-	1,126	3,521	Curriculum/Staff Development:	-	43,484	524
Student Support Services:	-	-	-	Student Support Services:	0.133	5,389	136
TOTALS:	30.824	\$ 2,280,343	\$ 52,733	TOTALS:	30.568	\$ 2,198,081	\$ 39,382

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

EISENHOWER ELEMENTARY				EMERALD ELEMENTARY			
	Staff	Total Budget \$2,589,071 non-SRA	SRA		Staff	Total Budget \$2,447,658 non-SRA	SRA
Utilities:	-	\$ 85,500	\$ -		-	\$ 65,500	\$ -
Regular Education:	22.744	1,571,603	42,149		21.821	1,551,667	42,799
Special Education:	3.000	353,927	-		1.200	131,268	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	1.500	104,154	-		3.000	194,867	-
Extra Curricular Education:	-	5,358	-		-	4,642	-
Talented & Gifted:	-	8,173	-		-	6,515	-
Library Services:	1.000	81,324	-		1.500	71,147	-
School Administration:	3.250	214,577	2,175		3.250	219,648	197
Maintenance:	2.375	98,802	5,241		2.375	98,219	4,242
Health Room:	-	13,340	-		-	13,340	-
Curriculum/Staff Development:	-	1,126	1,380		-	42,453	958
Student Support Services:	-	-	242		-	-	196
TOTALS:	33.869	\$ 2,537,884	\$ 51,187		33.146	\$ 2,399,266	\$ 48,392

FLATIRONS ELEMENTARY				FOOTHILL ELEMENTARY			
	Staff	Total Budget \$1,526,174 non-SRA	SRA		Staff	Total Budget \$2,374,225 non-SRA	SRA
Utilities:	-	\$ 40,000	\$ -		-	\$ 72,000	\$ -
Regular Education:	15.815	1,030,661	32,606		25.307	1,646,653	43,260
Special Education:	1.300	119,917	-		1.600	201,089	134
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	4,642	-		-	5,714	-
Talented & Gifted:	-	5,715	-		-	9,031	-
Library Services:	0.500	40,660	-		1.000	62,290	-
School Administration:	2.750	169,608	1,644		3.250	190,553	4,191
Maintenance:	1.500	63,934	2,687		2.500	99,649	2,912
Health Room:	-	11,846	-		-	14,808	-
Curriculum/Staff Development:	-	1,126	986		-	1,126	1,117
Student Support Services:	-	-	142		0.500	19,435	263
TOTALS:	21.865	\$ 1,488,109	\$ 38,065		34.157	\$ 2,322,348	\$ 51,877

GOLD HILL ELEMENTARY				HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$209,571 non-SRA	SRA		Staff	Total Budget \$1,916,786 non-SRA	SRA
Utilities:	-	\$ 5,500	\$ -		-	\$ 80,000	\$ -
Regular Education:	2.547	151,718	3,781		15.945	1,142,084	26,604
Special Education:	0.200	17,969	-		2.000	278,784	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	2,854	-		-	4,642	-
Talented & Gifted:	-	1,086	-		-	5,915	-
Library Services:	-	-	307		0.920	64,971	-
School Administration:	0.225	15,841	-		3.250	206,348	448
Maintenance:	0.250	5,934	304		2.125	88,780	4,432
Health Room:	-	3,554	-		-	11,846	-
Curriculum/Staff Development:	-	225	498		-	1,126	806
Student Support Services:	-	-	-		-	-	-
TOTALS:	3.222	\$ 204,681	\$ 4,890		24.240	\$ 1,884,496	\$ 32,290

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

JAMESTOWN ELEMENTARY				KOHL ELEMENTARY			
Total Budget \$132,358				Total Budget \$2,514,405			
	Staff	non-SRA	SRA		Staff	non-SRA	SRA
Utilities:	-	\$ 7,500	\$ -		-	\$ 62,500	\$ -
Regular Education:	1.296	80,811	2,978		22.826	1,595,509	44,987
Special Education:	0.100	7,923	-		3.000	387,365	914
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	2,854	-		-	5,358	-
Talented & Gifted:	-	858	-		-	8,261	-
Library Services:	-	-	-		1.000	83,700	1
School Administration:	0.225	15,009	89		3.500	204,326	230
Maintenance:	0.250	9,890	224		2.500	101,532	5,253
Health Room:	-	3,554	-		-	13,340	-
Curriculum/Staff Development:	-	225	443		-	1,126	2
Student Support Services:	-	-	-		-	-	1
TOTALS:	1.871	\$ 128,624	\$ 3,734		32.826	\$ 2,463,017	\$ 51,388

LAFAYETTE ELEMENTARY				RYAN ELEMENTARY			
Total Budget \$2,575,649				Total Budget \$2,447,566			
	Staff	non-SRA	SRA		Staff	non-SRA	SRA
Utilities:	-	\$ 62,600	\$ -		-	\$ 46,500	\$ -
Regular Education:	21.020	1,452,547	37,392		21.628	1,508,298	41,948
Special Education:	3.536	448,603	-		3.000	277,727	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	1.200	77,877	-		1.000	75,625	-
Extra Curricular Education:	-	4,642	-		-	4,998	-
Talented & Gifted:	1.000	77,458	-		1.000	89,710	-
Library Services:	1.000	89,053	-		1.000	87,980	-
School Administration:	3.250	208,696	-		3.125	201,629	1,632
Maintenance:	2.250	93,349	2,558		2.125	88,051	2,494
Health Room:	-	13,340	-		-	13,340	-
Curriculum/Staff Development:	-	1,126	855		-	1,126	912
Student Support Services:	0.132	5,350	203		0.133	5,389	207
TOTALS:	33.388	\$ 2,534,641	\$ 41,008		33.011	\$ 2,400,373	\$ 47,193

FIRESIDE ELEMENTARY				LOUISVILLE ELEMENTARY			
Total Budget \$2,354,506				Total Budget \$2,234,038			
	Staff	non-SRA	SRA		Staff	non-SRA	SRA
Utilities:	-	\$ 89,500	\$ -		-	\$ 57,600	\$ -
Regular Education:	20.751	1,481,933	39,895		21.428	1,446,485	38,792
Special Education:	2.000	211,077	-		3.000	288,441	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	1.500	97,786	-		-	-	-
Extra Curricular Education:	-	4,998	-		-	4,998	-
Talented & Gifted:	-	7,573	-		-	7,457	-
Library Services:	1.000	86,074	1,009		1.000	76,254	-
School Administration:	3.500	217,369	282		3.125	200,257	776
Maintenance:	2.375	98,043	3,255		2.250	92,780	4,752
Health Room:	-	13,340	-		-	13,340	-
Curriculum/Staff Development:	-	1,126	994		-	1,126	980
Student Support Services:	-	-	252		-	-	-
TOTALS:	31.126	\$ 2,308,819	\$ 45,687		30.803	\$ 2,188,738	\$ 45,300

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

COAL CREEK ELEMENTARY				INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,389,164 non-SRA	SRA		Total Budget \$1,408,954 non-SRA	SRA	
Utilities:	-	\$ 60,200	\$ -	-	\$ 29,000	\$ -	-
Regular Education:	23.883	1,730,831	30,448	14.410	947,050	25,155	-
Special Education:	1.500	143,268	-	1.500	129,441	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-	-
Extra Curricular Education:	-	5,358	-	-	4,286	-	-
Talented & Gifted:	-	8,545	-	-	5,401	-	-
Library Services:	1.000	77,934	-	0.500	41,764	-	-
School Administration:	3.500	221,912	1,440	2.000	153,768	3,041	-
Maintenance:	2.250	91,126	2,971	0.875	32,508	3,239	-
Health Room:	-	13,340	-	-	11,846	-	-
Curriculum/Staff Development:	-	1,126	665	-	1,126	1,894	-
Student Support Services:	-	-	-	0.500	19,435	-	-
TOTALS:	32.133	\$ 2,353,640	\$ 35,524	19.785	\$ 1,375,625	\$ 33,329	

CREEKSIDE ELEMENTARY				MESA ELEMENTARY			
	Staff	Total Budget \$2,261,861 non-SRA	SRA		Total Budget \$1,890,875 non-SRA	SRA	
Utilities:	-	\$ 80,500	\$ -	-	\$ 56,500	\$ -	-
Regular Education:	17.722	1,195,736	26,930	17.538	1,241,087	32,462	-
Special Education:	3.500	374,661	-	2.000	192,533	827	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	2.500	177,619	-	-	-	-	-
Extra Curricular Education:	-	4,286	-	-	4,642	-	-
Talented & Gifted:	-	5,001	129	-	6,088	-	-
Library Services:	1.311	40,619	2,625	0.920	60,860	-	-
School Administration:	3.000	205,688	2,647	3.000	206,027	1,120	-
Maintenance:	2.000	86,528	3,670	1.750	72,052	2,584	-
Health Room:	-	11,846	-	-	11,846	-	-
Curriculum/Staff Development:	-	42,453	836	-	1,126	974	-
Student Support Services:	-	-	87	-	-	147	-
TOTALS:	30.033	\$ 2,224,937	\$ 36,924	25.208	\$ 1,852,761	\$ 38,114	

NEDERLAND ELEMENTARY				PIONEER ELEMENTARY			
	Staff	Total Budget \$1,933,845 non-SRA	SRA		Total Budget \$2,591,792 non-SRA	SRA	
Utilities:	-	\$ 72,000	\$ -	-	\$ 70,500	\$ -	-
Regular Education:	15.727	1,148,650	32,481	23.614	1,592,104	39,621	-
Special Education:	3.500	318,003	-	1.000	104,042	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	0.300	20,913	-	1.300	293,341	-	-
Extra Curricular Education:	-	4,642	-	-	4,998	-	-
Talented & Gifted:	-	5,801	-	-	7,202	-	-
Library Services:	0.500	25,043	-	2.000	65,557	-	-
School Administration:	3.000	192,289	1,212	3.375	194,374	4,460	-
Maintenance:	2.250	93,963	3,322	2.625	108,485	4,729	-
Health Room:	-	11,846	-	-	13,340	-	-
Curriculum/Staff Development:	-	1,126	2,554	-	81,948	919	-
Student Support Services:	-	-	-	0.132	5,350	822	-
TOTALS:	25.277	\$ 1,894,276	\$ 39,569	34.046	\$ 2,541,241	\$ 50,551	

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

SUPERIOR ELEMENTARY				UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$3,032,655 non-SRA	SRA		Staff	Total Budget \$2,143,094 non-SRA	SRA
Utilities:	-	\$ 102,000	\$ -		-	\$ 70,200	\$ -
Regular Education:	32.037	2,157,651	49,374		17.043	1,173,282	30,514
Special Education:	1.500	164,930	-		1.500	153,053	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		1.150	258,705	-
Extra Curricular Education:	-	6,426	-		-	4,286	-
Talented & Gifted:	-	11,316	-		-	5,284	-
Library Services:	1.000	71,573	-		1.811	58,045	-
School Administration:	4.750	333,412	5,069		3.000	194,803	3,623
Maintenance:	2.625	108,561	4,791		2.250	94,779	2,611
Health Room:	-	14,808	-		-	11,846	-
Curriculum/Staff Development:	-	1,576	1,163		-	81,388	590
Student Support Services:	-	-	5		-	-	85
TOTALS:	41.912	\$ 2,972,253	\$ 60,402		26.754	\$ 2,105,671	\$ 37,423

HIGH PEAKS ELEMENTARY				COMMUNITY MONTESSORI			
	Staff	Total Budget \$1,449,459 non-SRA	SRA		Staff	Total Budget \$1,094,008 non-SRA	SRA
Utilities:	-	\$ 29,000	\$ -		-	\$ 35,000	\$ -
Regular Education:	14.110	891,035	29,252		10.071	697,449	21,927
Special Education:	1.000	150,906	-		0.500	59,140	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		0.250	15,571	-
Extra Curricular Education:	-	4,642	-		-	3,926	-
Talented & Gifted:	-	5,630	-		-	3,942	-
Library Services:	0.500	41,764	1,718		0.500	35,572	-
School Administration:	3.250	198,327	3,893		2.025	140,340	2,008
Maintenance:	1.375	57,469	3,416		1.375	61,920	1,633
Health Room:	-	11,846	-		-	11,846	-
Curriculum/Staff Development:	-	1,126	-		-	1,126	2,608
Student Support Services:	0.500	19,435	-		-	-	-
TOTALS:	20.735	\$ 1,411,180	\$ 38,279		14.721	\$ 1,065,832	\$ 28,176

WHITTIER ELEMENTARY			
	Staff	Total Budget \$2,121,001 non-SRA	SRA
Utilities:	-	\$ 44,500	\$ -
Regular Education:	18.020	1,355,781	33,237
Special Education:	2.000	193,977	310
Vocational Education:	-	-	-
English as a Second Language:	2.000	148,381	-
Extra Curricular Education:	-	4,642	-
Talented & Gifted:	-	5,773	774
Library Services:	0.810	60,321	3,296
School Administration:	3.000	191,377	559
Maintenance:	1.500	60,684	2,893
Health Room:	-	11,846	-
Curriculum/Staff Development:	-	1,126	1,524
Student Support Services:	-	-	-
TOTALS:	27.330	\$ 2,078,408	\$ 42,593

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

BROOMFIELD HEIGHTS MIDDLE				MANHATTAN MIDDLE			
	Staff	Total Budget \$3,353,772 non-SRA	SRA		Total Budget \$2,868,531 non-SRA	SRA	
Utilities:	-	\$ 113,500	\$ -	-	\$ 131,000	\$ -	-
Regular Education:	26.820	1,886,131	41,158	20.870	1,378,001	41,803	-
Special Education:	3.830	432,052	962	5.000	403,541	726	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.000	73,262	1,042	1.840	138,755	734	-
Extra Curricular Education:	-	31,802	-	-	29,588	-	-
Talented & Gifted:	-	6,515	445	-	5,144	-	-
Library Services:	1.500	65,157	3,693	1.500	89,053	5,672	-
School Administration:	4.750	311,747	1,193	5.500	348,769	-	-
Maintenance:	3.625	150,104	6,764	3.000	126,311	5,915	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	43,432	1,155	-	41,771	1,177	-
Student Support Services:	2.061	182,245	1,413	1.467	120,032	539	-
TOTALS:	43.586	\$ 3,295,947	\$ 57,825	39.177	\$ 2,811,965	\$ 56,566	

CASEY MIDDLE				CENTENNIAL MIDDLE			
	Staff	Total Budget \$2,756,561 non-SRA	SRA		Total Budget \$3,253,218 non-SRA	SRA	
Utilities:	-	\$ 87,000	\$ -	-	\$ 117,500	\$ -	-
Regular Education:	18.993	1,358,476	41,130	27.250	1,953,295	40,052	-
Special Education:	4.000	286,810	740	3.000	222,974	754	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	3.000	240,004	1,515	1.670	133,817	277	-
Extra Curricular Education:	-	23,540	-	-	31,502	-	-
Talented & Gifted:	0.600	53,089	-	-	6,713	1,947	-
Library Services:	1.000	38,268	2,601	1.000	78,806	5,830	-
School Administration:	4.500	314,627	-	5.500	346,556	4,154	-
Maintenance:	2.750	120,064	5,149	3.000	129,771	5,181	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	46,100	2,070	-	2,025	1,668	-
Student Support Services:	1.993	134,095	1,283	1.850	169,194	1,202	-
TOTALS:	36.836	\$ 2,702,073	\$ 54,488	43.270	\$ 3,192,153	\$ 61,065	

ANGEVINE MIDDLE				LOUISVILLE MIDDLE			
	Staff	Total Budget \$3,734,068 non-SRA	SRA		Total Budget \$2,873,992 non-SRA	SRA	
Utilities:	-	\$ 147,700	\$ -	-	\$ 108,500	\$ -	-
Regular Education:	28.190	1,864,199	44,071	26.220	1,740,747	46,951	-
Special Education:	4.100	412,960	1	2.670	270,415	689	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	2.510	233,282	-	-	-	-	-
Extra Curricular Education:	-	30,731	-	-	31,802	-	-
Talented & Gifted:	-	6,573	-	-	6,603	275	-
Library Services:	1.500	87,980	1	1.000	76,440	4,214	-
School Administration:	7.000	470,482	12,527	5.000	334,622	-	-
Maintenance:	3.875	158,432	8,352	3.000	125,930	6,242	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	35,637	-	-	2,025	1,008	-
Student Support Services:	3.000	221,139	1	1.700	117,529	-	-
TOTALS:	50.175	\$ 3,669,115	\$ 64,953	39.590	\$ 2,814,613	\$ 59,379	



**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

	PLATT MIDDLE			SOUTHERN HILLS MIDDLE		
	Staff	Total Budget \$2,842,536 non-SRA	SRA	Staff	Total Budget \$2,773,071 non-SRA	SRA
Utilities:	-	\$ 173,500	\$ -	-	\$ 116,500	\$ -
Regular Education:	25.770	1,671,329	35,158	23.420	1,573,345	46,890
Special Education:	2.680	245,790	759	3.800	355,268	909
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-
Extra Curricular Education:	-	30,787	-	-	29,598	-
Talented & Gifted:	-	6,343	1,801	-	5,945	-
Library Services:	1.000	60,123	7,328	1.000	79,870	5,058
School Administration:	4.750	326,839	-	4.750	316,179	-
Maintenance:	3.750	157,129	5,364	2.750	108,734	6,730
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	2,025	1,950	-	2,025	954
Student Support Services:	1.672	115,823	488	1.670	124,598	468
TOTALS:	39.622	\$ 2,789,688	\$ 52,848	37.390	\$ 2,712,062	\$ 61,009

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

BOULDER HIGH SCHOOL				BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$9,428,574 non-SRA	SRA		Total Budget \$6,763,041 non-SRA	SRA	
Utilities:	-	\$ 291,000	\$ -	-	\$ 224,200	\$ -	
Regular Education:	82.380	5,903,012	159,917	63.134	4,151,510	124,698	
Special Education:	8.800	900,190	4,030	7.400	706,028	1,816	
Vocational Education:	0.800	53,514	-	0.600	37,925	4,325	
English as a Second Language:	3.000	226,341	996	1.000	64,272	-	
Extra Curricular Education:	-	118,553	-	-	107,313	-	
Talented & Gifted:	0.800	68,374	2,050	0.200	18,990	-	
Library Services:	2.000	120,196	2,555	1.800	94,578	-	
School Administration:	12.750	785,932	19,007	9.750	628,334	6,214	
Maintenance:	8.125	335,060	10,218	7.250	289,152	11,359	
Health Room:	-	-	-	-	-	-	
Curriculum/Staff Development:	-	3,151	5,621	-	3,151	1,796	
Student Support Services:	5.200	418,437	420	4.110	284,711	2,669	
TOTALS:	123.855	\$ 9,223,760	\$ 204,814	95.244	\$ 6,610,164	\$ 152,877	

CENTAURUS HIGH SCHOOL				FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$5,723,905 non-SRA	SRA		Total Budget \$8,531,826 non-SRA	SRA	
Utilities:	-	\$ 215,200	\$ -	-	\$ 326,000	\$ -	
Regular Education:	48.480	3,182,116	94,338	79.540	5,512,731	145,010	
Special Education:	4.790	536,646	2,780	6.200	652,960	3,792	
Vocational Education:	0.400	24,047	5,751	0.600	28,910	-	
English as a Second Language:	3.000	238,798	1,719	1.000	88,848	-	
Extra Curricular Education:	-	96,073	406	-	116,306	-	
Talented & Gifted:	1.200	92,029	3,444	0.200	21,208	6,991	
Library Services:	1.800	109,384	-	2.000	114,881	-	
School Administration:	9.000	601,977	4,402	12.750	789,492	13,393	
Maintenance:	6.250	253,379	8,566	8.250	341,926	14,083	
Health Room:	-	-	-	-	-	-	
Curriculum/Staff Development:	-	3,151	952	-	3,151	3,729	
Student Support Services:	3.520	247,217	1,530	5.110	344,339	4,076	
TOTALS:	78.440	\$ 5,600,017	\$ 123,888	115.650	\$ 8,340,752	\$ 191,074	

NEW VISTA HIGH SCHOOL				MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,094,497 non-SRA	SRA		Total Budget \$7,505,163 non-SRA	SRA	
Utilities:	-	\$ 57,500	\$ -	-	\$ 208,000	\$ -	
Regular Education:	16.217	1,057,984	50,983	68.950	4,806,020	142,093	
Special Education:	2.600	209,366	316	7.200	674,288	1,627	
Vocational Education:	-	-	-	0.400	30,320	6,417	
English as a Second Language:	0.200	12,799	106	-	-	-	
Extra Curricular Education:	-	62,353	-	-	111,810	-	
Talented & Gifted:	0.200	14,910	-	0.200	13,606	584	
Library Services:	1.375	76,793	-	2.000	119,132	2,597	
School Administration:	4.450	334,923	1,988	11.000	762,684	7,995	
Maintenance:	2.500	107,693	2,729	7.625	313,718	9,841	
Health Room:	-	-	-	-	-	-	
Curriculum/Staff Development:	-	1,689	764	-	3,151	1,600	
Student Support Services:	1.000	101,007	594	3.540	288,381	1,299	
TOTALS:	28.542	\$ 2,037,017	\$ 57,480	100.915	\$ 7,331,110	\$ 174,053	



**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

	ARAPAHOE RIDGE HIGH SCH			TECHNICAL EDUCATION CNTR		
	Staff	Total Budget \$1,880,615 non-SRA	SRA	Staff	Total Budget \$2,861,849 non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ 190,500	\$ -
Regular Education:	12.440	835,916	32,331	-	-	-
Special Education:	3.000	236,456	479	6.000	550,140	-
Vocational Education:	-	-	-	23.666	1,911,564	-
English as a Second Language:	4.000	318,475	97	-	-	-
Extra Curricular Education:	-	42,095	-	-	-	-
Talented & Gifted:	-	1,315	-	-	-	-
Library Services:	0.875	45,047	-	-	-	-
School Administration:	4.417	306,990	2,136	-	-	-
Maintenance:	-	-	2,894	5.000	209,456	-
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	1,689	772	-	189	-
Student Support Services:	0.500	53,537	386	-	-	-
TOTALS:	25.232	\$ 1,841,520	\$ 39,095	34.666	\$ 2,861,849	\$ -

**BOULDER VALLEY SCHOOL DISTRICT
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

MONARCH K-8 SCHOOL				NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$3,675,009 non-SRA	SRA		Total Budget \$2,984,239 non-SRA	SRA	
Utilities:	-	\$ 154,000	\$ -	-	\$ 104,500	\$ -	-
Regular Education:	35.420	2,396,611	51,710	25.900	1,685,347	63,760	-
Special Education:	3.000	260,863	636	4.340	360,858	1,229	-
Vocational Education:	-	-	-	0.200	11,832	-	-
English as a Second Language:	-	-	-	-	-	-	-
Extra Curricular Education:	-	32,099	-	-	96,663	-	-
Talented & Gifted:	-	10,457	636	0.200	14,996	217	-
Library Services:	1.000	65,800	5,986	1.375	89,470	-	-
School Administration:	6.250	401,221	6,508	5.500	356,692	1,535	-
Maintenance:	3.625	152,050	5,101	2.750	115,977	6,449	-
Health Room:	-	11,846	-	-	-	-	-
Curriculum/Staff Development:	-	2,251	2,111	-	1,689	1,617	-
Student Support Services:	1.350	114,719	404	1.030	71,030	378	-
TOTALS:	50.645	\$ 3,601,917	\$ 73,092	41.295	\$ 2,909,054	\$ 75,185	

ASPEN CREEK K-8				ELDORADO K-8			
	Staff	Total Budget \$4,242,215 non-SRA	SRA		Total Budget \$4,736,531 non-SRA	SRA	
Utilities:	-	\$ 123,000	\$ -	-	\$ 148,500	\$ -	-
Regular Education:	41.781	2,759,456	-	47.721	3,148,133	67,418	-
Special Education:	4.000	407,574	70,841	4.000	360,256	1,169	-
Vocational Education:	-	-	658	-	-	-	-
English as a Second Language:	-	-	-	1.500	97,863	-	-
Extra Curricular Education:	-	33,525	-	-	34,956	-	-
Talented & Gifted:	-	12,859	-	-	14,460	3,481	-
Library Services:	1.000	66,576	3,280	1.000	68,028	8,752	-
School Administration:	7.125	470,230	3,253	7.250	479,722	3,307	-
Maintenance:	3.875	158,694	818	4.125	166,369	7,121	-
Health Room:	-	13,340	9,979	-	13,340	-	-
Curriculum/Staff Development:	-	2,251	569	-	2,251	2,582	-
Student Support Services:	1.240	104,840	472	1.390	108,256	567	-
TOTALS:	59.021	\$ 4,152,345	\$ 89,870	66.986	\$ 4,642,134	\$ 94,397	

HALCYON			
	Staff	Total Budget \$4,242,215 non-SRA	SRA
Utilities:	-	\$ 123,000	\$ -
Regular Education:	41.781	2,759,456	-
Special Education:	4.000	407,574	70,841
Vocational Education:	-	-	658
English as a Second Language:	-	-	-
Extra Curricular Education:	-	33,525	-
Talented & Gifted:	-	12,859	-
Library Services:	1.000	66,576	3,280
School Administration:	7.125	470,230	3,253
Maintenance:	3.875	158,694	818
Health Room:	-	13,340	9,979
Curriculum/Staff Development:	-	2,251	569
Student Support Services:	1.240	104,840	472
TOTALS:	59.021	\$ 4,152,345	\$ 89,870

AUTHORIZED POSITIONS FOR THE GENERAL OPERATING FUND

	2002-03	2003-04	2004-05	2005-06	2006-07	Difference in years 02-03 vs. 06-07
Classroom Teachers	1,554.913	1,537.311	1,553.508	1,543.058	1,559.966	5.053
Other Teachers *	109.643	99.200	101.200	105.346	110.295	0.652
Psychologists/Social Workers/OT/PT	91.620	91.620	90.620	92.738	92.738	1.118
Admin/Principals	109.726	106.486	107.061	106.261	106.911	(2.815)
Professional Support	26.150	24.650	32.726	29.476	31.776	5.626
Technical Support	25.750	23.750	27.750	29.250	29.250	3.500
Paraeducators/Liaisons/Monitors	7.135	7.135	7.135	5.500	8.030	0.895
Trades and Services	259.785	239.585	234.585	216.585	216.585	(43.200)
Office/Administrative Support	224.299	214.431	214.231	204.831	204.676	(19.623)
TOTAL FTE:	2,409.021	2,344.168	2,368.816	2,333.045	2,360.227	(48.794)

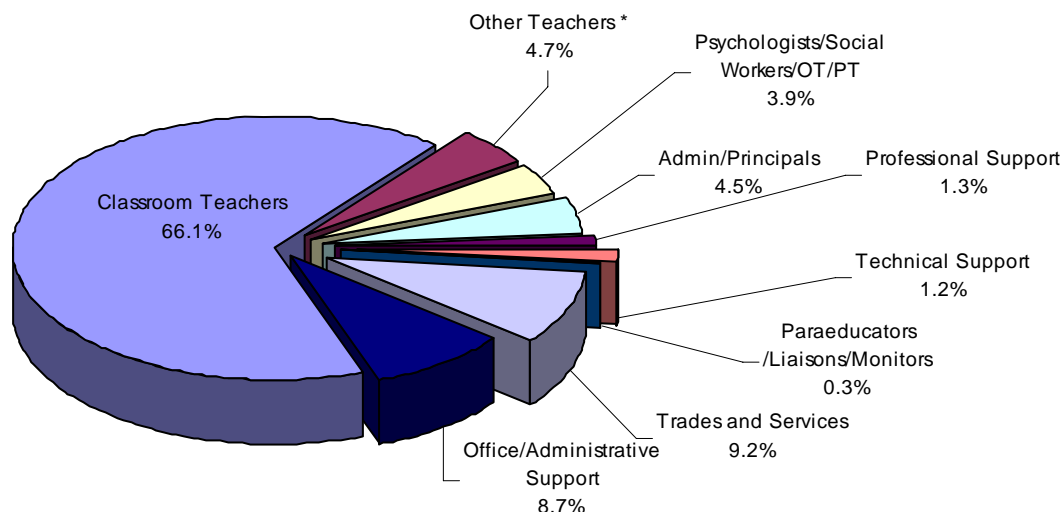
Authorized Positions do not include Charter School positions.

Note: in 2005-06, 31.0 FTE for Transportation Services were moved to the Transportation Fund,
including 1.0 administrator, 4.0 professional support, 8.0 office support and 18.0 trades and services

	Audited	Audited	Audited	Audited	Projected
TOTAL STUDENT FTE	26,629.5	26,643.5	26,789.5	26,741.0	26,917.5
STUDENT FTE (Less Charters)	24,925.5	24,884.0	24,955.0	24,830.5	24,855.5
CHARTER STUDENT FTE	1,704.0	1,759.5	1,834.5	1,910.5	2,062.0

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

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

Summary of Changes in FTE for the General Operating Fund

2005-06 Revised Budget	2,333.045	FTE
Changes:		
<hr/>		
ADMINISTRATION CHANGES		
605 DIVISION OF LEARNING SERVICES		0.136
Department Reorganization - Foss TOSA (190 day)	0.136	
608 PLANNING AND ASSESSMENT		1.150
Department Reorganization - Research Specialist	1.000	
Department Reorganization - Research Manager	0.150	
608 SPECIAL EDUCATION		(0.300)
Department Reorganization - Assistant Director	1.000	
Department Reorganization - Coordinator	(1.300)	
616 LITERACY & LANGUAGE		(0.750)
Department Reorganization - Clerical	(0.750)	
635 DISTRICT WIDE OPERATIONS		1.000
Department Addition - Destratification Clerical	0.500	
Department Reorganization - Perm conversion to OE Clerical	0.500	
687 HUMAN RESOURCES		(0.300)
Department Reorganization - Director	(0.050)	
Department Reorganization - Human Resource Specialist	(0.200)	
Department Reorganization - Human Resource Assistant	(0.050)	
690 FINANCE & ACCOUNTING		0.050
Department Reorganization - Director	(0.150)	
Department Reorganization - Assistant Director	(0.150)	
Department Reorganization - Accountant	0.350	
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		<u>0.986</u>

Summary of Changes in FTE for the General Operating Fund – Continued:

SCHOOL CHANGES	26.196	
Staffing Formula - Elementary Teachers	6.100	
Staffing Formula - Elementary Art, Music & PE Specialists	1.077	
Staffing Formula - Middle School Teachers	(9.200)	
Staffing Formula - High School Teachers	(5.500)	
Budget Conversion - Struggling Readers to Teacher FTE from Money	5.450	
Budget Conversion - Student Achievement to Teacher FTE from Money	5.800	
Budget Addition - Counselor on Special Assignment (One Time Funding)	0.500	
Budget Addition - Destratification ESL Teachers	2.300	
Budget Addition - Destratification TOSAs	3.200	
Budget Addition - Destratification Community Liaisons	2.000	
Budget Addition - Destratification Preschool Teacher	0.160	
Budget Addition - Destratification Teacher	0.500	
Budget Addition - Centaurus IB Teacher	0.400	
Budget Addition - Centaurus IB TOSA	0.200	
Budget Addition - Principal at Elementary	0.250	
Budget Addition - HS Staffing Anomalies (One Time Funding)	7.000	
Budget Addition - Health Curriculum Coordinator (One Time Funding)	1.000	
Budget Addition - PE Curriculum Coordinator (One Time Funding)	0.500	
Budget Addition - Elementary Teachers	2.500	
Budget Addition - Elementary Art, Music & PE Specialists	0.500	
Budget Addition - Middle School Teachers	1.500	
Budget Conversion - Media Specialist from Small Lib Parapro	1.243	
Budget Conversion - Principal	0.950	
Budget Conversion - Assistant Principal	(1.200)	
Budget Conversion - Teen Parenting Coordinator from Paraeducators	1.000	
Budget Conversion - Vo-Tec Teachers	(1.179)	
Budget Conversion - Vo-Tec Media Specialist	(0.500)	
Budget Conversion - Vo-Tec Support Clerical	(0.355)	
 SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	 <u>26.196</u>	
 TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	 <u>27.182</u>	
 2006 - 2007 REVISED BUDGET	 <u>2,360.227</u>	FTE

BOULDER VALLEY SCHOOL DISTRICT
2006-07 General Operating Fund Staffing Summary - Authorized FTE

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL		-	-	27.520	-				-	-	-	27.520
102 RESERVES - ELEM LEVEL		-	-	4.183	-				-	2.475	-	6.658
119 BEAR CREEK ELEMENTARY		0.900	-	17.903	0.920				-	2.000	1.750	23.473
120 BIRCH ELEMENTARY		1.000	-	23.911	1.000				-	2.125	2.000	30.036
124 COLUMBINE ELEMENTARY		1.000	-	31.157	2.700				0.500	2.250	2.250	39.857
127 CREST VIEW ELEMENTARY		1.000	-	30.523	1.000				-	2.250	2.375	37.148
130 DOUGLASS ELEMENTARY		1.000	-	24.574	1.000				-	2.250	2.000	30.824
131 SANCHEZ ELEMENTARY		1.000	-	24.124	1.311				0.133	2.000	2.000	30.568
132 EISENHOWER ELEMENTARY		1.000	-	27.244	1.000				-	2.250	2.375	33.869
134 EMERALD ELEMENTARY		1.000	-	26.021	1.500				-	2.250	2.375	33.146
136 FLATIRONS ELEMENTARY		1.000	-	17.115	0.500				-	1.750	1.500	21.865
138 FOOTHILL ELEMENTARY		1.000	-	26.907	1.000				0.500	2.250	2.500	34.157
141 GOLD HILL ELEMENTARY		0.100	-	2.747	-				-	0.125	0.250	3.222
144 HEATHERWOOD ELEMENTARY		1.000	-	17.945	0.920				-	2.250	2.125	24.240
147 JAMESTOWN ELEMENTARY		0.100	-	1.396	-				-	0.125	0.250	1.871
150 KOHL ELEMENTARY		1.000	-	25.826	1.000				-	2.500	2.500	32.826
153 LAFAYETTE ELEMENTARY		1.000	-	25.756	2.000				0.132	2.250	2.250	33.388
154 RYAN ELEMENTARY		1.000	-	25.628	2.000				0.133	2.125	2.125	33.011
156 FIRESIDE ELEMENTARY		1.000	-	24.251	1.000				-	2.500	2.375	31.126
157 LOUISVILLE ELEMENTARY		1.000	-	24.428	1.000				-	2.125	2.250	30.803
158 COAL CREEK ELEMENTARY		1.000	-	25.383	1.000				-	2.500	2.250	32.133
161 BCSIS		1.000	-	15.910	0.500				0.500	1.000	0.875	19.785
164 CREEKSIDE ELEMENTARY		1.000	-	23.722	1.311				-	2.000	2.000	30.033
166 MESA ELEMENTARY		1.000	-	19.538	0.920				-	2.000	1.750	25.208
169 NEDERLAND ELEMENTARY		1.000	-	19.527	0.500				-	2.000	2.250	25.277
180 PIONEER ELEMENTARY		1.000	-	25.914	2.000				0.132	2.375	2.625	34.046
185 SUPERIOR ELEMENTARY		1.000	1.000	33.537	1.000				-	2.750	2.625	41.912
190 UNIVERSITY HILL ELEM		1.000	-	19.693	1.811				-	2.000	2.250	26.754
192 HIGH PEAKS ELEMENTARY		1.000	-	15.110	0.500				0.500	2.250	1.375	20.735
193 COMMUNITY MONTESSORI		0.900	-	10.821	0.500				-	1.125	1.375	14.721
196 WHITTIER ELEMENTARY		1.000	-	22.020	0.810				-	2.000	1.500	27.330
1 ELEMENTARY SCHOOLS TOTAL		27.000	1.000	660.334	30.703				2.530	59.850	56.125	837.542
202 RESERVES - MIDDLE LEVEL		-	0.501	1.227	0.077				-	-	-	1.805
225 BROOMFIELD HEIGHTS MIDDLE		1.000	1.000	31.650	3.561				-	2.750	3.625	43.586
230 MANHATTAN MIDDLE		1.000	1.000	27.710	2.967				-	3.500	3.000	39.177
240 CASEY MIDDLE		1.000	1.000	26.593	2.493				0.500	2.500	2.750	36.836
250 CENTENNIAL MIDDLE		1.000	1.000	31.920	2.850				-	3.500	3.000	43.270
252 ANGEVINE MIDDLE		1.000	2.000	34.800	3.500				1.000	4.000	3.875	50.175
254 LOUISVILLE MIDDLE		1.000	1.000	28.890	2.700				-	3.000	3.000	39.590
260 PLATT MIDDLE		1.000	1.000	28.450	2.672				-	2.750	3.750	39.622
270 SOUTHERN HILLS MIDDLE		1.000	1.000	27.220	2.670				-	2.750	2.750	37.390
2 MIDDLE SCHOOLS TOTAL		8.000	9.501	238.460	23.490				1.500	24.750	25.750	331.451

BOULDER VALLEY SCHOOL DISTRICT
2006-07 General Operating Fund Staffing Summary - Authorized FTE

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
302 RESERVES - SENIOR LEVEL		-	0.560	6.683	1.760			0.775	-	0.375	-	10.153
310 BOULDER HIGH		1.000	3.000	95.780	5.200			1.000	1.000	8.750	8.125	123.855
315 BROOMFIELD HIGH		1.000	2.000	72.334	4.110			0.800	1.000	6.750	7.250	95.244
320 CENTAURUS HIGH		1.000	2.000	57.270	4.120			0.800	1.000	6.000	6.250	78.440
330 FAIRVIEW HIGH		1.000	3.000	87.540	5.110			1.000	1.000	8.750	8.250	115.650
350 NEW VISTA HIGH		1.000	0.700	19.217	2.000			0.375	-	2.750	2.500	28.542
360 MONARCH HIGH		1.000	3.000	76.750	4.540			1.000	-	7.000	7.625	100.915
3 SENIOR HIGH SCHOOLS TOTAL		6.000	14.260	415.574	26.840			5.750	4.000	40.375	40.000	552.799
440 ARAPAHOE RIDGE HIGH		1.000	0.500	19.440	1.000			0.375		2.917	-	25.232
490 TECHNICAL ED CENTER		-	-	23.521	2.000			-		4.145	5.000	34.666
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL		1.000	0.500	42.961	3.000			0.375		7.062	5.000	59.898
502 MONARCH K-8		1.000	1.500	38.420	2.350			-		3.750	3.625	50.645
503 NEDERLAND MIDDLE/SENIOR		1.000	1.000	30.640	2.030			0.375		3.500	2.750	41.295
505 ASPEN CREEK K-8		1.000	2.000	45.781	2.240			-		4.125	3.875	59.021
506 ELDORADO K-8		1.000	2.000	53.221	2.390			-		4.250	4.125	66.986
507 HALCYON		-	-	4.290	-			-		-	0.375	4.665
5 COMBINATION SCHOOLS TOTAL		4.000	6.500	172.352	9.010			0.375		15.625	14.750	222.612
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			0.500	9.052	-	2.000	-		8.100	-	22.752
606 ADMIN & OPERATIONS	0.900			-	-	-	-	-		0.800	-	1.700
608 PLANNING & ASSESSMENT	1.000			-	-	-	4.800	-		1.500	-	7.300
609 VOCATIONAL ED ADMIN	2.000			2.000	-	-	1.000	-		1.000	-	6.000
611 SPECIAL EDUCATION	2.000			23.885	0.200	81.738	2.000	1.000		5.100	-	115.923
616 LITERACY & LANGUAGE	1.000			-	5.500	-	-	-		4.150	-	10.650
617 ELEMENTARY ED ADMIN	2.000			-	-	-	-	-		1.000	-	3.000
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	-		1.000	1.750	4.500
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	4.400	5.300
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	3.750			-	-	-	0.800	-		9.450	-	14.000
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	1.500			-	-	-	3.350	-		7.000	-	11.850
695 PURCHASING	1.000			-	-	-	-	-		3.000	-	4.000
698 HEALTH SERVICES	-			-	-	11.000	-	-		2.000	-	13.000
6 CENTRALIZED SERVICES TOTAL	29.150			26.385	15.752	92.738	30.950	21.000		54.600	59.400	329.975



BOULDER VALLEY SCHOOL DISTRICT
2006-07 General Operating Fund Staffing Summary - Authorized FTE

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
791 WAREHOUSE							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
7 SERVICE CENTERS TOTAL							0.826	1.750		2.414	10.060	15.050
809 DISTRICT ALLOCATIONS					1.500							1.500
8 DISTRICT-WIDE COSTS TOTAL					1.500							1.500
925 SUMMIT CHARTER				0.400							1.500	1.900
932 BOULDER PREP CHARTER				0.700							-	0.700
952 HORIZONS K-8 CHARTER				1.000							-	1.000
954 JUSTICE HIGH CHARTER				0.200							-	0.200
956 PEAK TO PEAK CHARTER				1.600							-	1.600
971 EDUCATION CENTER BUILDING				-							4.000	4.000
9 OTHER OPERATIONAL UNITS TOTAL				3.900							5.500	9.400
TOTAL	29.150	46.000	31.761	1,559.966	110.295	92.738	31.776	29.250	8.030	204.676	216.585	2,360.227

Allocation of Budgets to Schools:

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

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

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

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

School Allocation Formulas:

Category	Formula or Practice								
A. Elementary School Program									
1. Principals	1.0 FTE/school (small schools below 300 students may have multiple assignments).								
2. Assistant Principals	0.5 if = >550 and 1.0 if = > 600								
3. Classroom Teachers	Class Size Formulas:								
Kindergarten and 1 st 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 nd 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	.0385 FTE per classroom teacher FTE; students receive 50 minutes of instruction per week.								
General Music	.069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week, Kindergarten receives 45 minutes per week.								
Physical Education	.069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week, Kindergarten receives 45 minutes per week.								
Literacy	.0056 FTE per student in grades 1 – 3								
4. Librarians	1.0 FTE library/media specialist may be assigned to schools with over 350 students and .50 FTE may be assigned to schools with enrollments under 350 students.								
5. School Secretaries & Clerks	Clerical FTE is allocated based on enrollment.								
	<table> <tr> <th><u>Enrollment</u></th><th><u>FTE</u></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 & over</td><td>2.75</td></tr> </table>	<u>Enrollment</u>	<u>FTE</u>	100 – 375	1.125 – 2.00	376 – 625	2.125 – 2.625	625 & over	2.75
<u>Enrollment</u>	<u>FTE</u>								
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
A. Elementary School Program	(continued)
6. Custodians	The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.
7. Paraeducators	
Regular Paraprofessional	.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
8. School Discretionary Funds	The School Resource Allocation (SRA) is allocated at \$75.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the Purchasing Department combining enrollment and copies per month. \$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. Middle School Program									
1. Principals	1.0 FTE/school.								
2. Assistant Principals	Assistant Principal 1.0 FTE; 1.5=>700 students, 2.0 =>900								
3. Classroom Teachers	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. Librarians	1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students.								
5. Counselors	1.0 FTE counselor position per approximately 350 students (except Nederland which has a ratio of 300:1). Service is for 10 days beyond the regular teaching assignment.								
6. School Secretaries & Clerks	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. Custodians	The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.								

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

Staffing formulas may change each year depending upon available resources.

Specific classroom staffing may vary because of site-based decisions.

Category	Formula or Practice
C. High School Program	
1. Principals	1.0 FTE/school.
2. Assistant Principals	0.5 FTE at Arapahoe Ridge 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. Classroom Teachers	Staffing Formula/Ratio: Arapahoe Ridge: 20.00 Boulder: 26.60 Broomfield: 25.40 Centaurus: 25.40 Fairview: 26.60 Monarch: 26.40 New Vista: 24.00 Nederland: 18.30 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.
4. Multicultural Leadership Class	0.2 FTE teaching position per high school.
5. Connections	0.6 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians	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																		
C. High School Program	(continued)																		
7. Counselors	1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.																		
8. School Secretaries & Clerks	<p>Clerical FTE are allocated based on a formula by the size of each school.</p> <table><tr><td>Small (950 -1,299)</td><td>Centaurus 6.00 FTE</td></tr><tr><td>Medium (1,300 -1,699)</td><td>Broomfield 6.75 FTE</td></tr><tr><td></td><td>Monarch 7.00 FTE</td></tr><tr><td>Large (1,700-12,000)</td><td>Boulder 8.75 FTE</td></tr><tr><td>*Note above change</td><td>Fairview 8.75 FTE</td></tr><tr><td>Small Schools: (222)</td><td>Arapahoe Ridge 2.92 FTE</td></tr><tr><td>(230)</td><td>Nederland 2.00 FTE</td></tr><tr><td>(335)</td><td>New Vista 2.75 FTE</td></tr></table> <p>Adjustments are made based on program needs.</p>	Small (950 -1,299)	Centaurus 6.00 FTE	Medium (1,300 -1,699)	Broomfield 6.75 FTE		Monarch 7.00 FTE	Large (1,700-12,000)	Boulder 8.75 FTE	*Note above change	Fairview 8.75 FTE	Small Schools: (222)	Arapahoe Ridge 2.92 FTE	(230)	Nederland 2.00 FTE	(335)	New Vista 2.75 FTE		
Small (950 -1,299)	Centaurus 6.00 FTE																		
Medium (1,300 -1,699)	Broomfield 6.75 FTE																		
	Monarch 7.00 FTE																		
Large (1,700-12,000)	Boulder 8.75 FTE																		
*Note above change	Fairview 8.75 FTE																		
Small Schools: (222)	Arapahoe Ridge 2.92 FTE																		
(230)	Nederland 2.00 FTE																		
(335)	New Vista 2.75 FTE																		
9. Custodians	<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 multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.</p>																		
10. Media Technicians	<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>950 – 1,650</td><td>32</td><td>0.800</td></tr><tr><td>1,601 – 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	950 – 1,650	32	0.800	1,601 – 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																	
950 – 1,650	32	0.800																	
1,601 – 2,000+	40	1.000																	
Arapahoe Ridge	15	0.375																	
Nederland Mid./Sr.	15	0.375																	
New Vista	15	0.375																	
11. Paraeducators	<p>Staffing is based on enrollment x .01651. The overall average is approximately 3.17 FTE for the larger schools and .472 FTE Nederland Middle/Senior, .691 FTE for New Vista High School and .458 for Arapahoe Ridge.</p>																		
12. Pupil Services	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
C. High School Program	(continued)
13. Campus Monitors	Arapahoe Ridge: 1.0 FTE Boulder: 3.0 FTE Broomfield: 2.0 FTE Centaurus: 2.0 FTE Fairview: 3.0 FTE Monarch: 2.0 FTE New Vista: 0.5 FTE Nederland: 1.0 FTE
14. School Discretionary Funds	<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
D. School Programs	
1. Special Education	
	All Special Education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE. 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 Assistant Director
	1.000 Accountant
	6.100 Clerical
	5.182 IR Team
	1.700 Transitional 18-21
	1.000 Transition within High School
	0.700 Teacher Assistive Teacher
	0.400 Teacher BVAT
	0.400 Teacher-Extra Testing
	4.500 Summit and Peak to Peak
	149.356 Special Education Teachers assigned to Schools
	4.335 Preschool
	0.200 Coordinators
	2.000 Audiologist
	1.600 Visual Impaired
	6.400 Hearing Impaired
	31.200 Speech/Language Specialists
	14.000 Occupational/Physical Therapists
	16.588 Social Workers
	17.950 Psychologists
	1.000 Special Education Specialist
	10.516 Special Skills Aides allocated as follows:
	7.940 Educational Interpreters hours, including 7.2 hours day computer assisted note taker
	0.576 Job Developer
	2.000 COTA/OTA
	176.128 Paraeducators
2. Halcyon	
	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
D. School Programs		(continued)
3. Instrumental Music	27.520	FTE teaching positions
4. Teen Parenting	2.000	FTE teaching positions
5. Literacy & Language Support Services	50.330	FTE Teaching positions assigned to schools
	4.000	Newcomers Teachers
	3.500	FTE Coordinators
	1.000	FTE Director
	4.460	FTE Clerical
Bilingual Tutors	102.000	hours/day allocated based on need
Bilingual Paraeducators	155.240	hours/day Paraeducators allocated to designated classrooms

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

Table of Contents

Other Funds:

Summer School Fund.....	157
Technology Fund.....	158
Athletics Fund.....	160
Risk Management Fund	164
Insurance in Force.....	166
Community Schools Fund	168
Governmental Designated - Purpose Grants Fund	170
Tuition Based Preschool Fund	172
Transportation Fund	174
Colorado Preschool and Kindergarten Program Fund	176
Bond Redemption Fund.....	178
Building Fund.....	180
Ballot Measure 3A	182
Commitments	182
Citizens' Bond oversight Committee (BVOC)	183
The Building Fund's Benefit to the BVSD Strategic Plan	183
The Building Fund's Relationship to the General Operating Fund	185
The Building Fund's Relationship to the Other Funds	186
Proposed Project List	187
Bond Management Team	188
Preliminary Phase 1 Project List.....	188
Capital Reserve Fund.....	190
Capital Reserve Fund Project Summary	192
Food Service Fund	196
Dental Insurance Fund	198
Trust and Agency Funds	200
Pupil Activity Fund	202

Note: Some charts may total more than 100% due to rounding.



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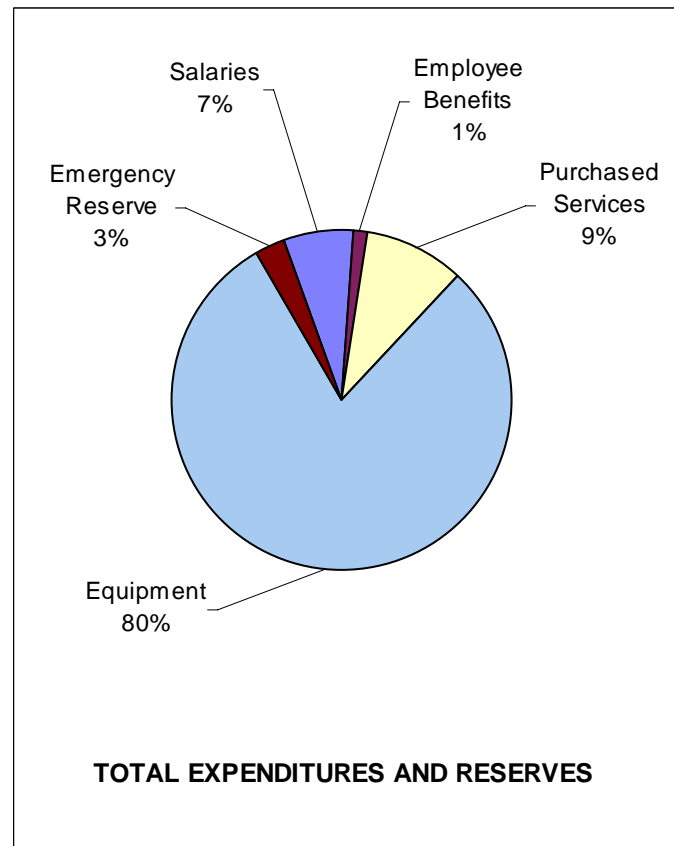
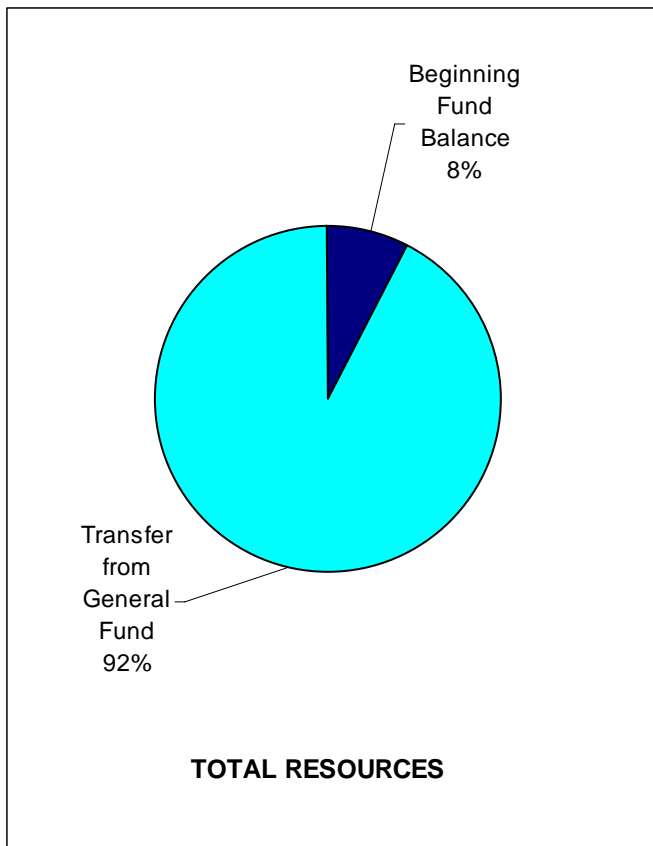
Summer School Fund:

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.

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING FUND BALANCE	\$ (9,892)	\$ -	\$ -
REVENUE:			
Tuition - High School	\$ 9,892	\$ -	\$ -
Tuition - Middle School	-	-	-
TOTAL REVENUE	\$ 9,892	\$ -	\$ -
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:			
Salaries	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Purchased Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Other	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**2006-07 Technology Fund
\$2,768,498**

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. The transfer to this fund is planned to grow by inflation each year.



Technology Fund:

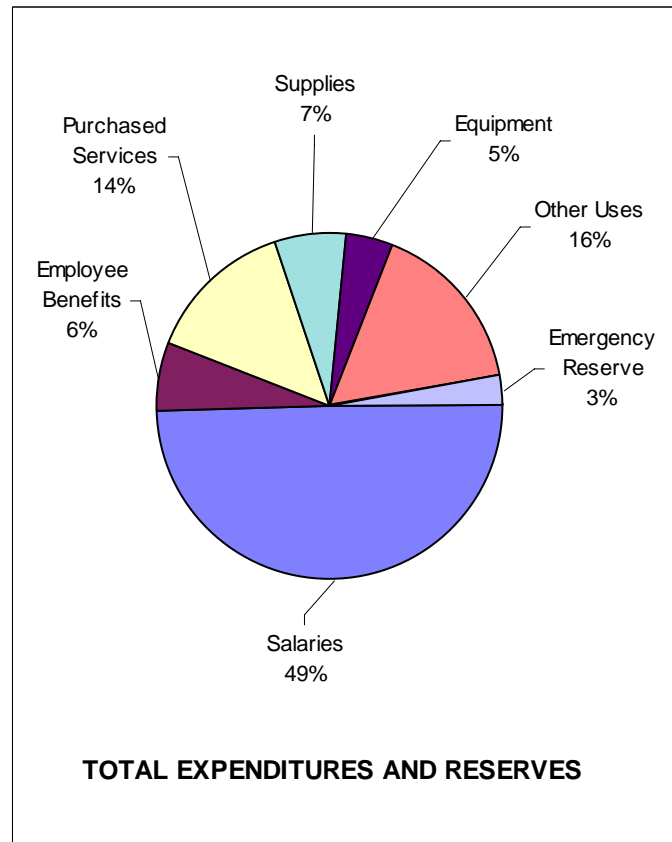
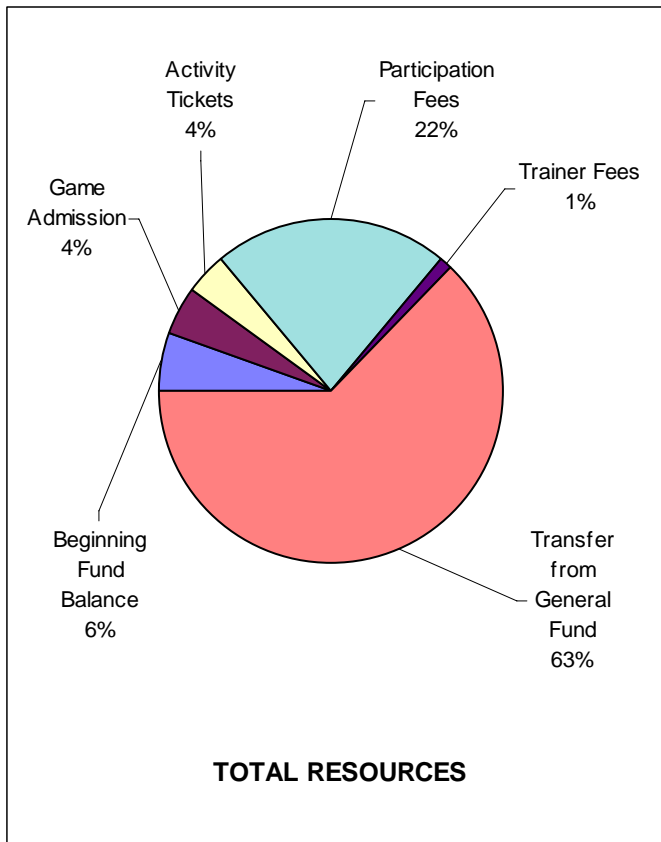
	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 215,998
REVENUE:			
Transfer from General Fund	-	2,500,000	2,552,500
TOTAL REVENUE	\$ -	\$ 2,500,000	\$ 2,552,500
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>\$ 2,768,498</u>
EXPENDITURES:			
Salaries	\$ -	\$ 23,486	\$ 184,036
Employee Benefits	-	4,843	40,028
Purchased Services	-	99,595	260,000
Supplies	-	52,345	5,000
Equipment	-	2,103,733	2,198,798
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 2,284,002</u>	<u>\$ 2,687,862</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 80,636
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 2,284,002</u>	<u>\$ 2,768,498</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 215,998</u>	<u>\$ -</u>

2006-07 Athletics Fund \$2,912,243

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

The 2006-2007 participation fees reflect a change in fee amounts at the high school level in the second and third sport fees from \$110 to \$135 and \$85 to \$135 respectively, with new family maximum fee of \$405. Middle level participation fee amounts have also increased from \$50 to \$75 for a six-game or eight-game competitive season, and from \$10 to \$25 for a single-game season. Additionally, activity tickets have increased from \$25 per season ticket to \$35 per ticket. In order to maintain the high integrity of the Athletic Programs an increase in fees was necessary to cover rising costs due to escalating transportation costs and a proposed contract change with the Boulder Center for Sports Medicine for athletic trainers.

A proposed three year contract with the Boulder Center for Sports Medicine increases fees for trainer services to \$130,000 per year which is included in purchased services. A one time General Operating fund transfer of \$267,044 is included in this budget to cover two thirds of the cost of this contract over the next three years. An additional \$62,000 was included in other uses to meet higher transportation costs.



Athletics Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 169,803	\$ 169,324	\$ 174,729
REVENUE:			
Game Admission	\$ 132,736	\$ 149,747	\$ 135,000
Activity Tickets	86,652	95,025	123,000
Participation Fees	592,061	574,469	685,000
Trainer Fees	9,850	38,913	35,000
Transfer from General Fund	1,592,451	1,625,968	1,943,417
TOTAL REVENUE	\$ 2,413,750	\$ 2,484,122	\$ 2,921,417
TOTAL RESOURCES	<u>\$ 2,583,553</u>	<u>\$ 2,653,446</u>	<u>\$ 3,096,146</u>
EXPENDITURES:			
Salaries	\$ 1,267,931	\$ 1,349,997	\$ 1,442,362
Employee Benefits	126,299	161,118	181,146
Purchased Services	325,633	299,429	417,886
Supplies	294,012	168,678	190,620
Equipment	91,591	112,135	132,500
Other Uses	308,763	387,360	462,906
TOTAL EXPENDITURES	<u>\$ 2,414,229</u>	<u>\$ 2,478,717</u>	<u>\$ 2,827,420</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 84,823
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,414,229</u>	<u>\$ 2,478,717</u>	<u>\$ 2,912,243</u>
ENDING BALANCE	<u>\$ 169,324</u>	<u>\$ 174,729</u>	<u>\$ 183,903</u>

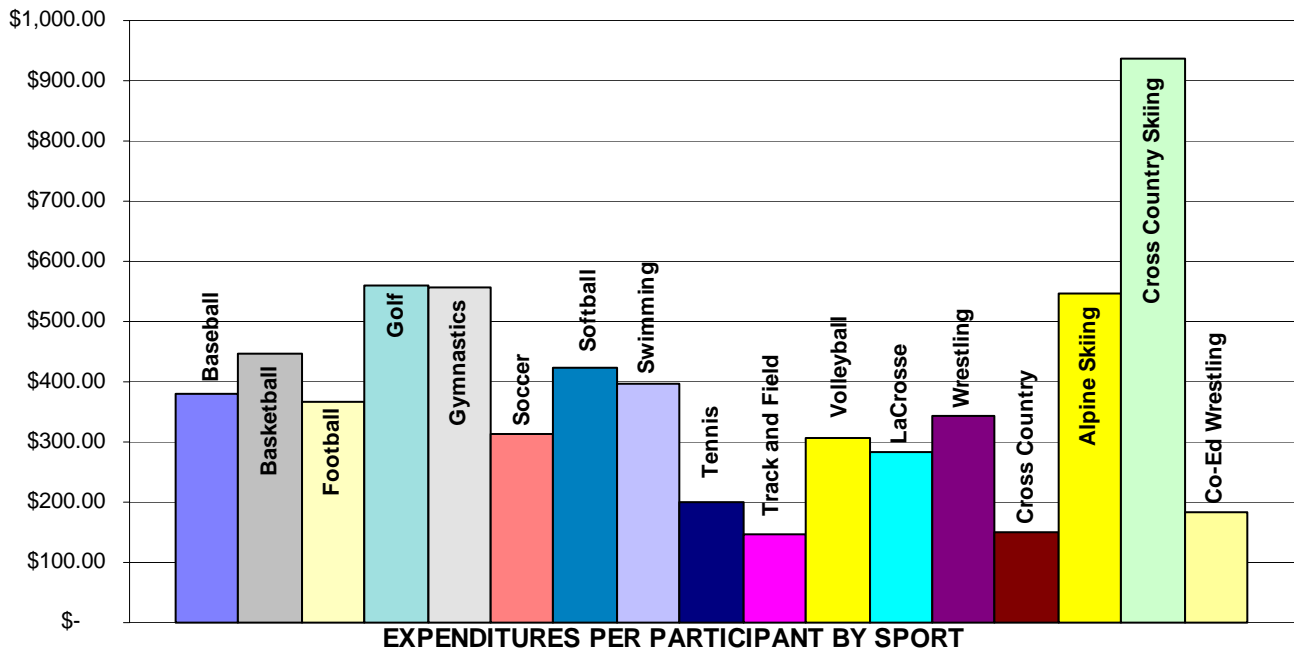
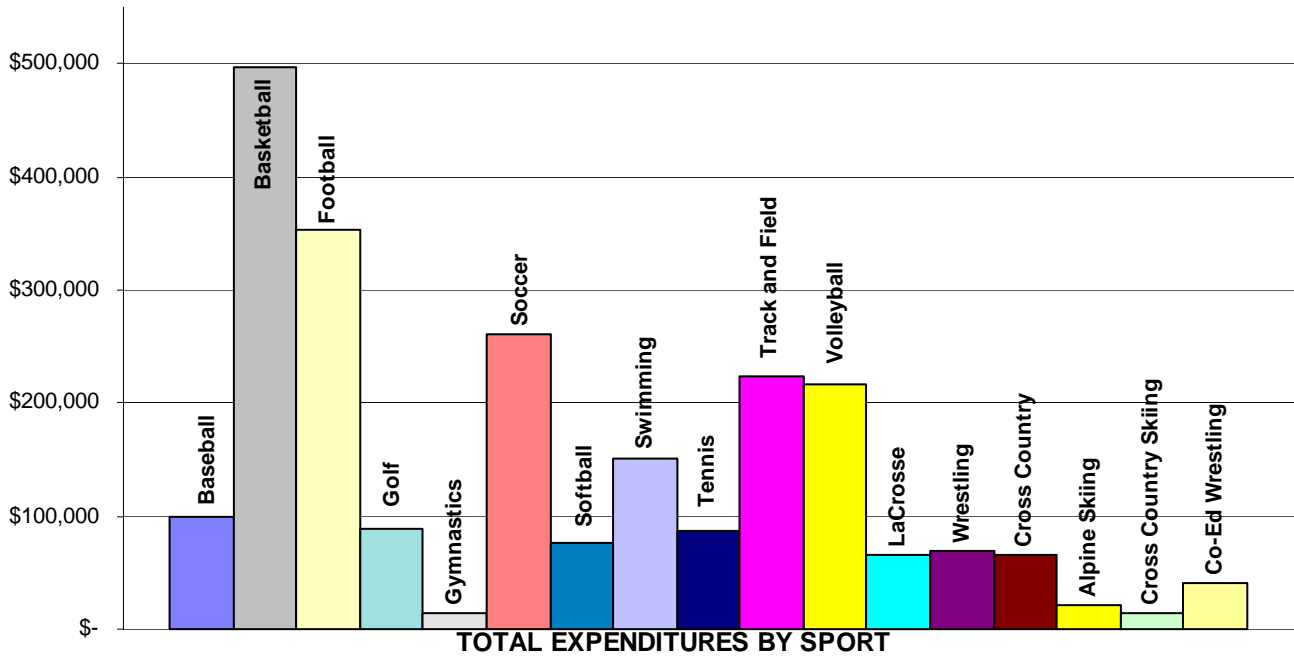
Athletics Fund:

2006-07 ATHLETICS FUND

\$2,912,243

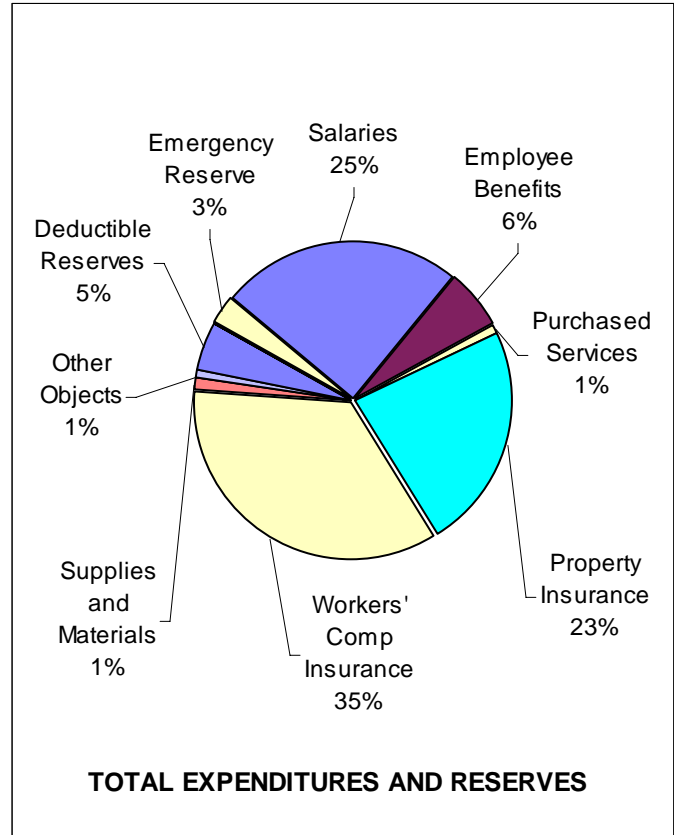
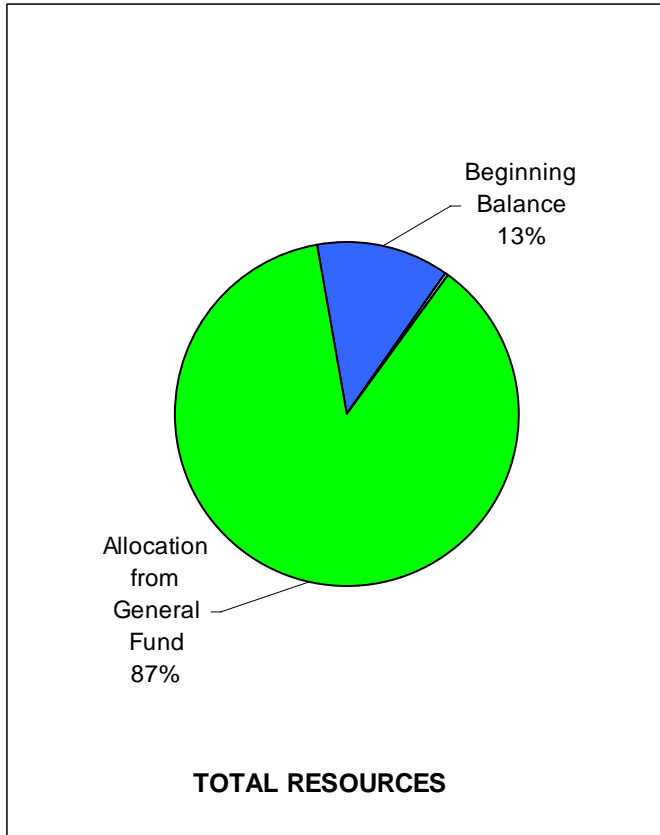
SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	263	-	263	\$ 378.95	\$ 99,663	\$ -	\$ 99,663
Basketball	623	492	1,115	445.58	256,752	240,073	496,825
Football	964	-	964	366.41	353,224	-	353,224
Golf	80	78	158	559.15	41,834	46,512	88,346
Gymnastics	-	25	25	555.36	-	13,884	13,884
Soccer	319	515	834	313.29	102,394	158,893	261,287
Softball	-	181	181	422.36	-	76,448	76,448
Swimming	115	266	381	397.15	68,267	83,046	151,313
Tennis	217	220	437	198.84	43,562	43,329	86,891
Track and Field	794	719	1,513	148.11	114,973	109,122	224,095
Volleyball	-	701	701	307.87	-	215,816	215,816
LaCrosse	160	70	230	283.69	46,208	19,040	65,248
Wrestling	200	-	200	343.43	68,686	-	68,686
TOTAL	3,735	3,267	7,002	\$ 314.44	\$ 1,195,563	\$ 1,006,163	\$ 2,201,726
COED SPORTS							
Cross Country	218	218	436	\$ 149.73	\$ 32,641	\$ 32,640	\$ 65,281
Alpine Skiing	20	20	40	547.88	10,958	10,957	21,915
Cross Country Skiing	8	8	16	936.00	7,488	7,488	14,976
Co-Ed Wrestling	111	111	222	182.85	20,296	20,296	40,592
TOTAL	357	357	714	\$ 199.95	\$ 71,383	\$ 71,381	\$ 142,764
GENERAL							
CoCurricular/Other					\$ 241,465	\$ 241,465	\$ 482,930
Emergency Reserves					42,412	42,411	84,823
TOTAL					\$ 283,877	\$ 283,876	\$ 567,753
TOTALS	4,092	3,624	7,716		\$ 1,550,823	\$ 1,361,420	\$ 2,912,243

Athletics Fund:



2006-07 Risk Management \$3,745,375

The Risk Management Fund provides for the costs of property/liability insurance, related loss prevention services, workers' compensation and handles the overall risk management activities for the District. The 2006-07 estimated transfer from the General Operating Fund is \$121.19 per funded student.



Risk Management Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING BALANCE	\$ 41,706	\$ 182,504	\$ 473,133
REVENUE:			
Miscellaneous - Local	\$ 12,840	\$ 7,278	\$ 10,000
Allocation from General Fund	3,441,926	3,243,572	3,262,242
TOTAL REVENUE	\$ 3,454,766	\$ 3,250,850	\$ 3,272,242
TOTAL RESOURCES	<u>\$ 3,496,472</u>	<u>\$ 3,433,354</u>	<u>\$ 3,745,375</u>
EXPENDITURES:			
Salaries	\$ 867,558	\$ 885,478	\$ 922,200
Employee Benefits	207,561	199,602	207,862
Purchased Services	3,571	2,063	45,000
Property Insurance	870,138	842,107	836,000
Workers' Comp Insurance	1,220,644	893,616	1,390,224
Supplies and Materials	29,099	12,006	25,000
Capital Outlay	770	327	-
Other Objects	19,024	32,966	10,000
Deductible Reserves	95,603	92,056	200,000
TOTAL EXPENDITURES	<u>\$ 3,313,968</u>	<u>\$ 2,960,221</u>	<u>\$ 3,636,286</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 109,089
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,313,968</u>	<u>\$ 2,960,221</u>	<u>\$ 3,745,375</u>
ENDING BALANCE	<u>\$ 182,504</u>	<u>\$ 473,133</u>	<u>\$ -</u>

Insurance in Force:

As of June 30, 2006, the District maintained the types and amounts of insurance coverage summarized below. The District's insurance premiums are accounted for in the Risk Management Fund. Funding of the Risk Management 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.

Effective 7/1/2006

<u>Coverage Area</u>	<u>Coverage Amounts/Deductibles</u>
Property	<p>Coverage: \$600,000,000 per occurrence limit for real and business personal property and inland marine; \$100,000,000 per occurrence and annual aggregate limit for floods, \$75,000,000 per occurrence and annual aggregate limit flood zone A, \$100,000,000 per occurrence and annual aggregate limit for earthquakes; \$14,778,761 terminal per occurrence limit; \$45,000 garage keepers coverage per accident or occurrence limit; \$100,000 property damage to non-owned property per occurrence limit; \$1,000,000 property in the course of construction or builders' risk limit.</p> <p>Deductibles: \$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 \$250 per occurrence.</p>
Equipment Breakdown	<p>Coverage: \$65,000,000 per accident limit; sub-limits apply as follows: \$5,000,000 expediting expense, \$25,000 off premises property damage, \$250,000 perishable goods, \$1,250,000 demolition and ordinance or law \$250,000 hazardous substance, \$100,000 data retention, \$25,000 contingent business income, and \$1,000,000 newly acquired locations.</p> <p>Deductibles: \$10,000 damage to covered property, \$10,000 perishable goods 12 hours indirect coverage (business income/extra expense).</p>
School Entity	<p>Coverage: 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>Deductibles: Liability coverage-\$10,000 each occurrence, limit of defense-\$2,000,000 limit per occurrence of wrongful act.</p>
Auto Liability	<p>Coverage: 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>Deductible: \$10,000 per accident</p>
Crime	<p>Coverage: Employee theft \$100,000 per loss 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 includes the Secretary Board of Education and Treasurer Board of Education.</p> <p>Deductibles: 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

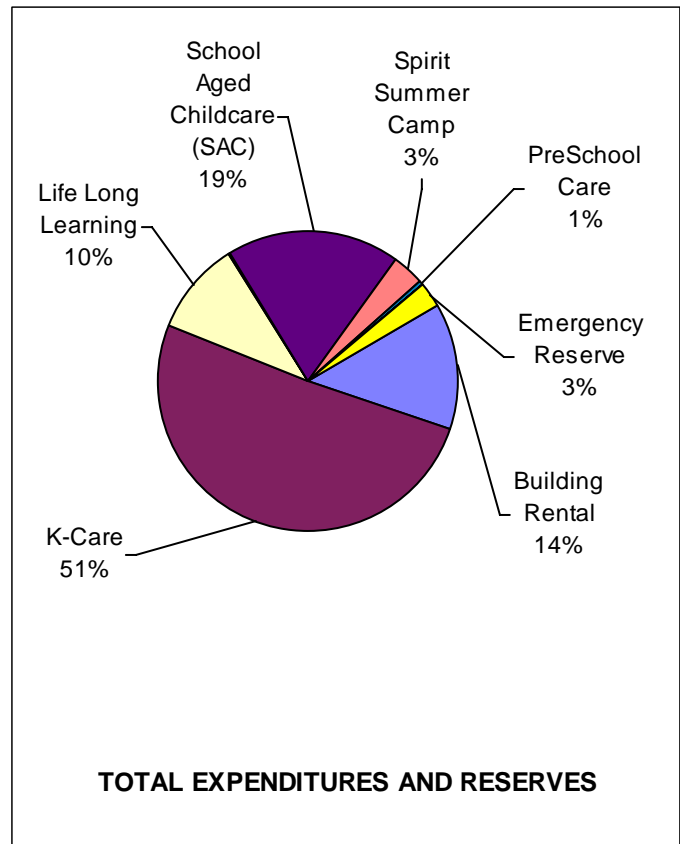
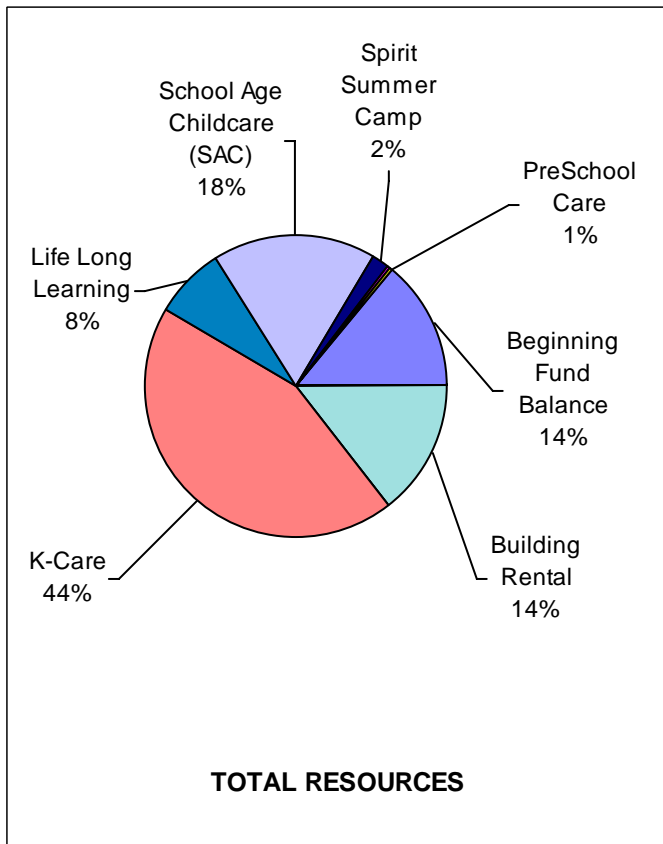


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**2006-07 Community Schools
\$4,984,311**

The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. For the 2006-2007 Revised Budget a new scholarship program will offer reduced tuition for students of need. The fund provides the following programs:

- 1) School Age Programs (School-year and Summer camps)
- 2) K-Care
- 3) Building Rental
- 4) Life Long Learning
- 5) Community Youth Opportunities Brochure
- 6) Pre-School Care Program

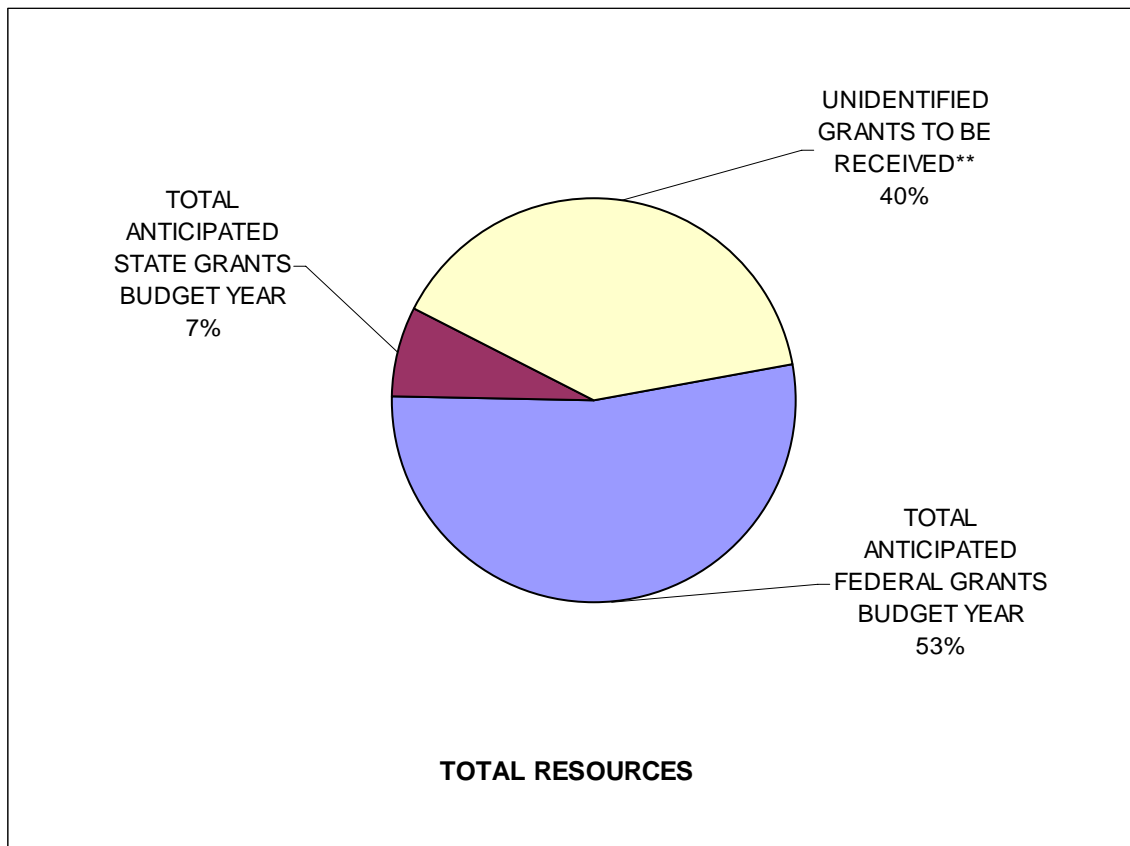


Community Schools Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 428,466	\$ 531,550	\$ 759,593
REVENUE:			
Building Rental	\$ 721,105	\$ 764,835	\$ 770,000
K-Care	2,100,113	2,278,440	2,386,715
Life Long Learning	305,367	402,299	421,500
School Age Childcare (SAC)	907,171	916,428	955,694
Spirit Summer Camp	180,382	167,204	105,000
Youth Opportunities Brochure	6,400	6,900	7,200
Pre-School Care	-	22,414	22,000
Scholarships	-	-	(10,000)
TOTAL REVENUE	\$ 4,220,538	\$ 4,558,520	\$ 4,658,109
TOTAL RESOURCES	<u>\$ 4,649,004</u>	<u>\$ 5,090,070</u>	<u>\$ 5,417,702</u>
EXPENDITURES:			
Building Rental	\$ 487,018	\$ 527,365	\$ 577,733
K-Care	1,916,338	1,863,856	2,149,696
Life Long Learning	308,835	406,119	421,191
Youth Opportunities Brochure	9,289	9,166	12,343
School Aged Childcare (SAC)	644,804	708,222	784,676
Spirit Summer Camp	167,420	165,350	138,105
Pre-School Care	-	16,649	18,742
TOTAL EXPENDITURES	<u>\$ 3,533,704</u>	<u>\$ 3,696,727</u>	<u>\$ 4,102,486</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 123,075
TRANSFER OF YEAR END FUND BALANCE TO GENERAL FUND	\$ 583,750	\$ 633,750	\$ 758,750
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 4,117,454</u>	<u>\$ 4,330,477</u>	<u>\$ 4,984,311</u>
ENDING BALANCE	<u>\$ 531,550</u>	<u>\$ 759,593</u>	<u>\$ 433,391</u>

**2006-07 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:

CFDA #	GRANT NAME	FUNDING PERIOD	2004-05	2005-06	2006-07	
			AUDITED BUDGET	UNAUDITED BUDGET	REVISED BUDGET*	
84.002A	Adult Education Family Literacy	July - June	\$ 114,192	\$ 113,122	\$ 111,350	
84.010	Title I, Part A, NCLB	July - June	2,297,376	2,490,364	2,254,899	
84.027	Special Education: IDEA Part B	July - June	5,332,129	5,394,655	4,862,080	
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	-	37,398	-	
84.048A	Vocational Education - Carl Perkins Secondary	July - June	136,666	125,258	131,645	
84.060A	Title VII, Part A: Indian Education	July - June	22,409	21,542	23,265	
84.126	School to Work Alliance Program (SWAP)	July - June	324,627	319,125	342,379	
84.173	IDEA: Special Education: Preschool Grants	July - June	157,561	158,691	120,245	
84.184	Alchol Abuse Reduction Grants	Aug - Aug	-	475,918	472,225	
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	137,089	102,076	74,638	
84.213	Title I, Part B, Even Start	July - June	158,500	199,000	208,785	
84.287	Title V, Part B, 21st Century Learning Centers	July - June	249,660	211,406	162,616	
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	288,023	241,745	65,000	
84.298	Title V, NCLB, Innovative Programs***	July - June	218,209	309,416	39,150	
84.318	Title II, Part D, NCLB, Technology	July - June	58,153	68,918	23,236	
84.365	Title III, NCLB, ELL	July - June	246,167	392,226	240,590	
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	112,793	93,095	-	
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	-	180,315	180,315	
84.367	Title II, Part A, NCLB, Teacher Quality***	July - June	899,560	832,535	860,078	
84.332	Comprehensive School Reform Demonstration	July - Sept	104,999	111,727	-	
84.332A	Comprehensive School Reform	July - Sept	-	111,727	124,280	
93.758	Refugee School Impact Grant	Aug - Aug	24,197	-	-	
93.938	Coordinated School Health	July - June	75,000	13,203	-	
94.004	Title IV Service Learning	July - June	20,000	23,000	26,000	
TOTAL FEDERAL GRANTS			\$ 10,977,310	\$ 12,026,462	\$ 10,322,776	
Read to Achieve			July - June	\$ 1,167,955	\$ 432,254	\$ 1,274,411
Expelled and At-Risk add'l - Boulder Prep			July - June	47,300	35,475	23,650
Expelled and At-Risk - Boulder Prep			July - June	119,770	-	-
Expelled and At-Risk - Secondary Ed			July - June	237,713	172,843	115,228
TOTAL STATE GRANTS			\$ 1,572,738	\$ 640,572	\$ 1,413,289	
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			10,977,310	12,026,462	10,322,776	
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			1,572,738	640,572	1,413,289	
UNIDENTIFIED GRANTS TO BE RECEIVED**			-	-	7,763,935	
TOTAL BUDGET			\$ 12,550,048	\$ 12,667,034	\$ 19,500,000	

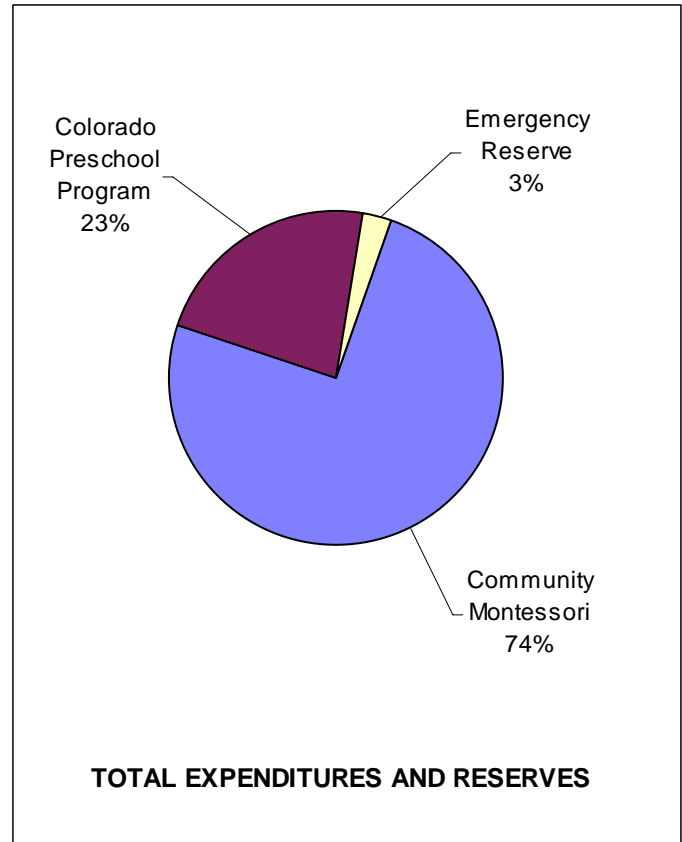
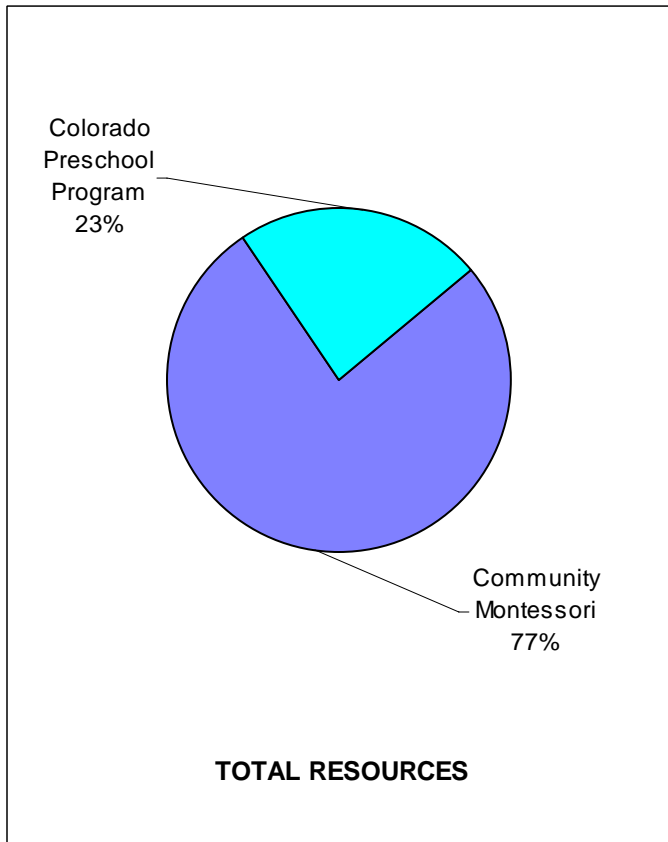
* Carryover is not included in the Budget

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

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

2006-07 Tuition-Based Preschool Fund
\$522,830

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. As of 2005-06, the fund contained the Community Montessori and Pioneer preschool programs as well as activities related to the tuition paying Colorado Preschool and Kindergarten Program peer students.



Tuition-Based Preschool Fund:

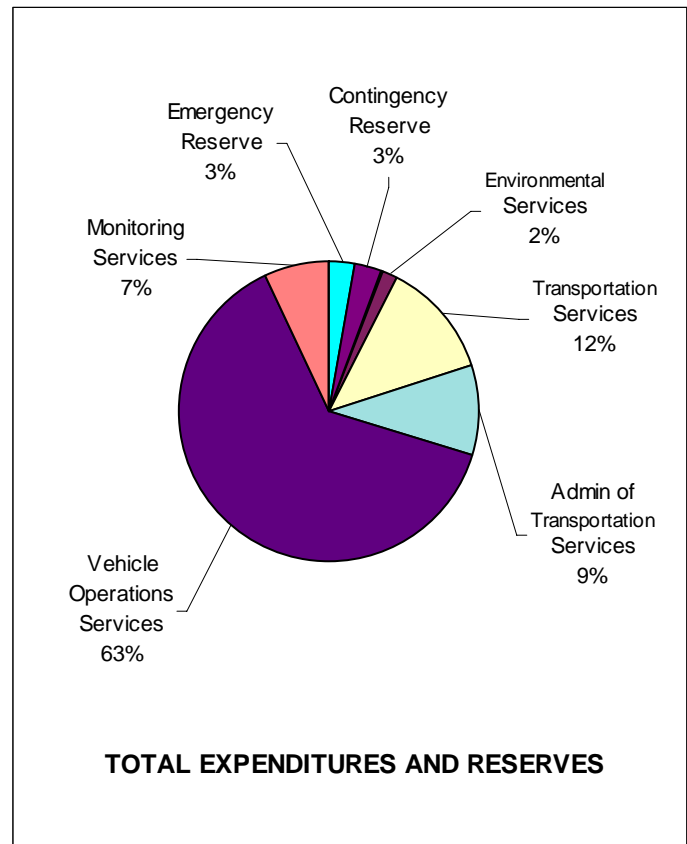
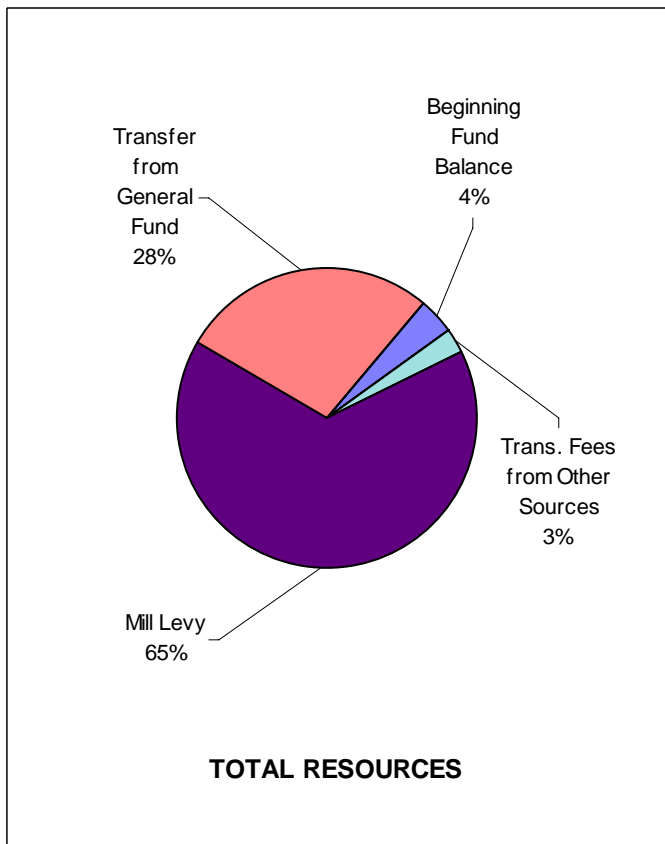
	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 35,622	\$ 1,437	\$ 43,487
CPKP	-	-	2,141
Pioneer Preschool	-	2,520	-
TOTAL BEGINNING BALANCE	\$ 35,622	\$ 3,957	\$ 45,628
REVENUE/TUITION:			
Community Montessori Preschool	\$ 205,288	\$ 415,790	\$ 441,225
Community Montessori Scholarships	(32,059)	(66,576)	(83,183)
CPKP	-	120,980	119,160
Pioneer Preschool	18,660	-	-
TOTAL REVENUE	\$ 191,889	\$ 470,194	\$ 477,202
TOTAL RESOURCES	<u>\$ 227,511</u>	<u>\$ 474,151</u>	<u>\$ 522,830</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 207,414	\$ 307,164	\$ 389,834
CPKP	-	121,359	117,768
Pioneer Preschool	16,140	-	-
TOTAL EXPENDITURES	<u>\$ 223,554</u>	<u>\$ 428,523</u>	<u>\$ 507,602</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 15,228
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 223,554</u>	<u>\$ 428,523</u>	<u>\$ 522,830</u>
ENDING BALANCE			
Community Montessori Preschool	<u>\$ 1,437</u>	<u>\$ 43,487</u>	<u>\$ -</u>
CPKP	<u>\$ -</u>	<u>\$ 2,141</u>	<u>\$ -</u>
Pioneer Preschool	<u>\$ 2,520</u>	<u>\$ -</u>	<u>\$ -</u>

In the 2002-03 year, the Tuition-Based Preschool Fund was changed from a special revenue fund and is now required to establish a TABOR three percent emergency reserve.

**2006-07 Transportation Fund
\$9,533,151**

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

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

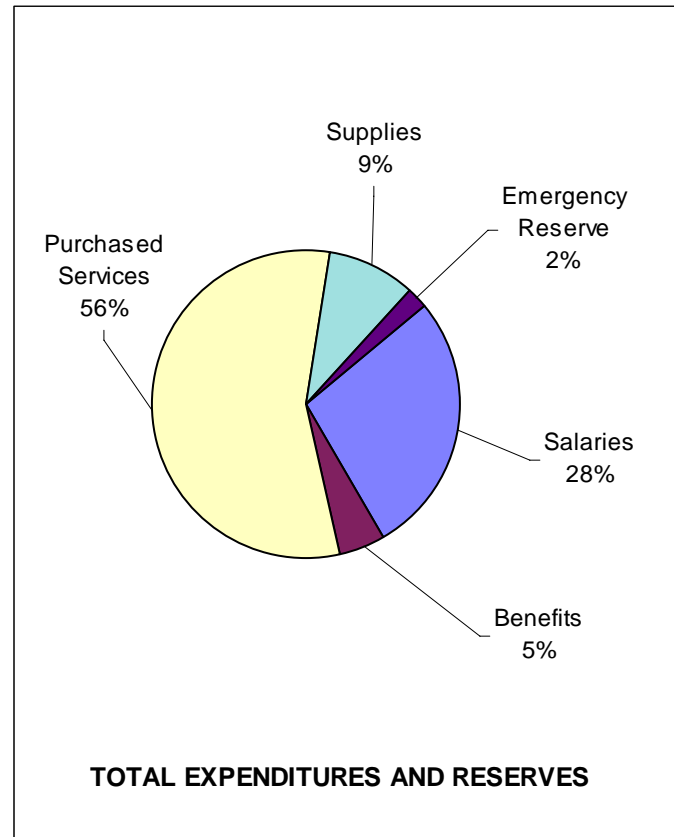
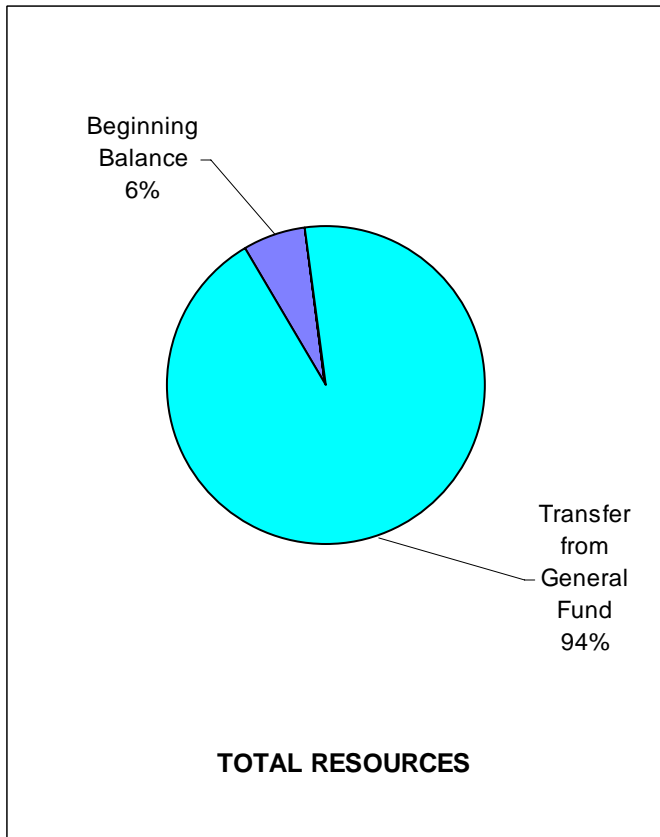


Transportation Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 379,768
REVENUE:			
Trans. Fees from Other Sources	\$ -	\$ 245,050	\$ 268,427
Mill Levy	-	4,327,311	6,239,116
Transfer from General Fund	-	4,021,256	2,645,840
TOTAL REVENUE	\$ -	\$ 8,593,617	\$ 9,153,383
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 8,593,617</u>	<u>\$ 9,533,151</u>
EXPENDITURES:			
Maintenance & Operations	\$ -	\$ 33,620	\$ 33,505
Environmental Services	-	125,279	153,399
Transportation Services	-	1,265,158	1,188,826
Admin of Transportation Services	-	929,226	933,891
Vehicle Operations Services	-	5,300,335	6,019,280
Monitoring Services	-	560,231	664,638
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 8,213,849</u>	<u>\$ 8,993,539</u>
RESERVES:			
Emergency Reserves	\$ -	\$ -	\$ 269,806
Contingency Reserves	-	-	269,806
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 539,612</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 8,213,849</u>	<u>\$ 9,533,151</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 379,768</u>	<u>\$ -</u>

**2006-07 Colorado Preschool and
Kindergarten Program Fund
\$937,165**

The Colorado Preschool and Kindergarten 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 and Kindergarten Program. The Boulder Valley School District is currently allocated 66 slots for full day kindergarten (33 FTE) and 225 slots for preschool (112.5 FTE) for a total of 291 students served (145.5 FTE).

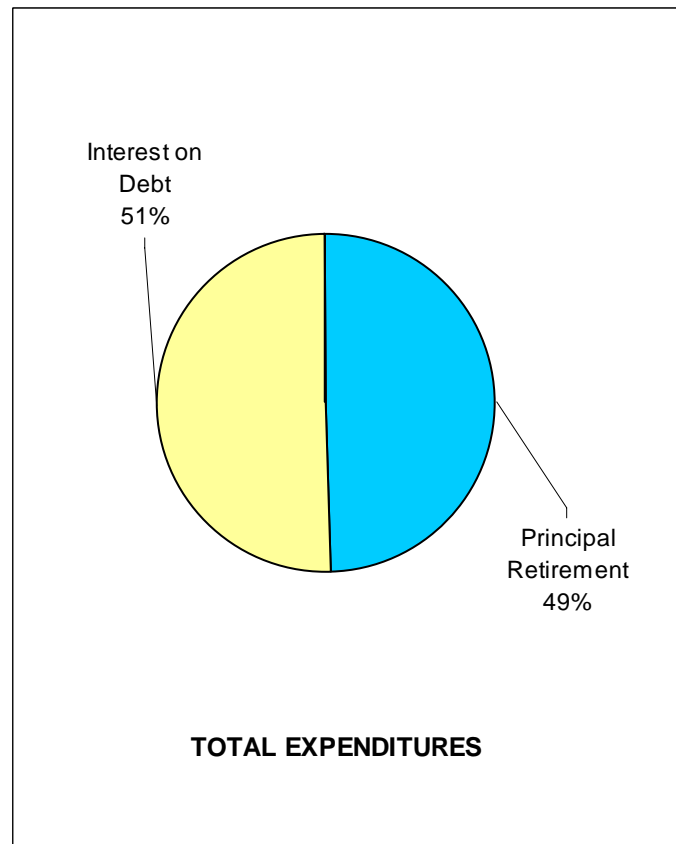
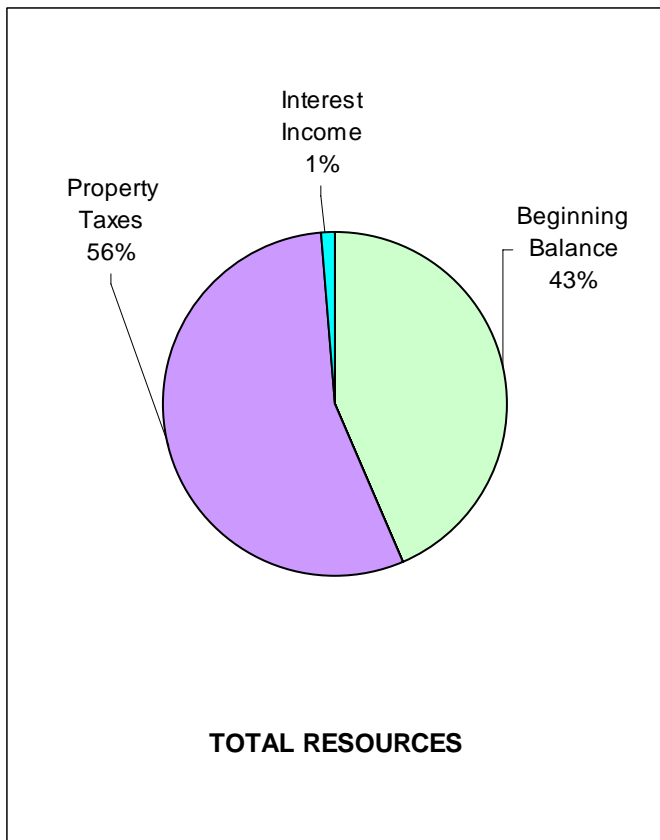


Colorado Preschool and Kindergarten Program Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING BALANCE	\$ -	\$ 11,422	\$ 58,927
REVENUE:			
Transfer from General Fund	\$ 405,725	\$ 702,877	\$ 878,238
TOTAL REVENUE	\$ 405,725	\$ 702,877	\$ 878,238
TOTAL RESOURCES	<u>\$ 405,725</u>	<u>\$ 714,299</u>	<u>\$ 937,165</u>
EXPENDITURES:			
Salaries	\$ 139,916	\$ 191,703	\$ 261,382
Benefits	24,925	34,525	42,492
Purchased Services	219,070	388,813	526,100
Supplies	<u>10,392</u>	<u>40,331</u>	<u>85,697</u>
TOTAL EXPENDITURES	<u>\$ 394,303</u>	<u>\$ 655,372</u>	<u>\$ 915,671</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 21,494
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 394,303</u>	<u>\$ 655,372</u>	<u>\$ 937,165</u>
ENDING BALANCE	<u>\$ 11,422</u>	<u>\$ 58,927</u>	<u>\$ -</u>

**2006-07 Bond Redemption Fund
\$14,922,721**

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



Bond Redemption Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET*
BEGINNING BALANCE	\$ 17,075,783	\$ 15,577,400	\$ 15,912,470
REVENUE:			
Delinquent Property Taxes	\$ 15,340	\$ 18,489	\$ 20,000
Property Taxes	11,828,097	13,470,896	20,140,021
Interest Income	240,237	437,675	535,000
TOTAL REVENUE	\$ 12,083,674	\$ 13,927,060	\$ 20,695,021
TOTAL RESOURCES	<u>\$ 29,159,457</u>	<u>\$ 29,504,460</u>	<u>\$ 36,607,491</u>
EXPENDITURES:			
Principal Retirements	\$ 6,755,000	\$ 7,060,000	\$ 7,375,000
Interest on Debt	6,825,852	6,529,990	7,527,721
Other - Paying Agent Fees	1,205	2,000	20,000
TOTAL EXPENDITURES	<u>\$ 13,582,057</u>	<u>\$ 13,591,990</u>	<u>\$ 14,922,721</u>
ENDING BALANCE	<u>\$ 15,577,400</u>	<u>\$ 15,912,470</u>	<u>\$ 21,684,770</u>
MILL LEVY	3.005	3.274	4.902
ASSESSED VALUATION:			
FOR THE YEAR 2005 (Certified)**	\$ 3,982,774,391		
FOR THE YEAR 2006 (Certified)		\$ 4,154,385,863	
FOR THE YEAR 2007 (Certified)			\$ 4,164,972,283

* Includes the January 23, 2007 Supplemental Budget

** Includes a change in the Broomfield County Assessed Valuation sent in on December 20, 2004.

**2006-07 Building Fund
\$5,000,000**

2006-2013 BUILDING FUND 6-YEAR SPENDING PLAN:

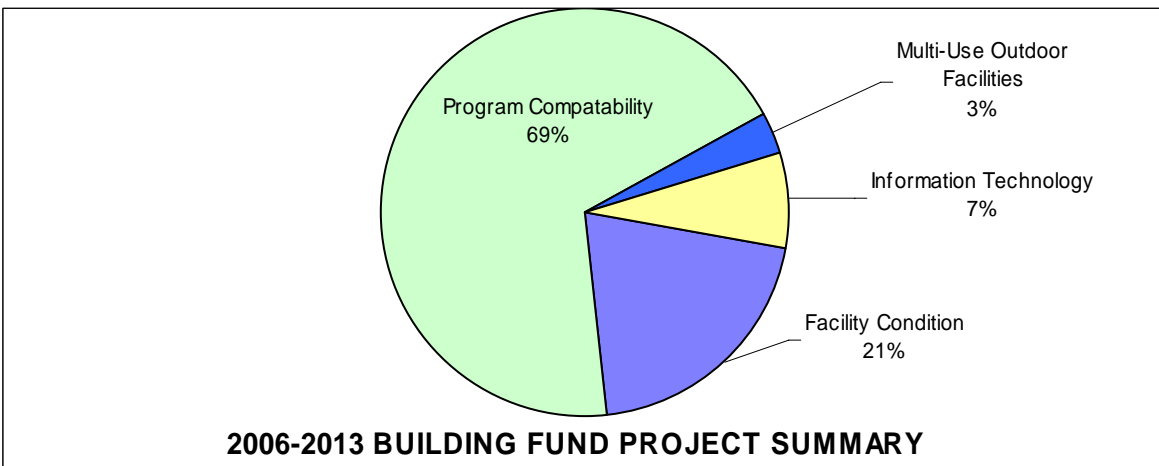
Facility Condition improvements will address major HVAC, Electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

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

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

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

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



Building Fund:

The Building Fund includes the proceeds from the scheduled sale of \$120,000,000 in general obligation bonds on February 27, 2007. The proceeds of these bonds will be used to implement Phase 1 of the Facilities Master Plan project list as approved by the Board of Education on June 13, 2006. The total bond program of \$296.8 million includes improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. Building Fund projects are scheduled in three phases, and are scheduled to be completed over a six-year period.

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET*
BEGINNING BALANCE	\$ -	\$ -	\$ -
REVENUE:			
Net Bond Proceeds - 2007 Issuance	\$ -	\$ -	\$ 120,000,000
Interest Income	-	-	1,500,000
TOTAL REVENUE	\$ -	\$ -	\$ 121,500,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,500,000</u>
EXPENDITURES:			
Bond Issuance Costs	-	-	750,000
Phase I Building Fund Projects	-	-	4,250,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000,000</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,500,000</u>

* Includes the January 23, 2007 Supplemental Budget

Ballot Measure 3A:

On November 7, 2006, the voters of the Boulder Valley School District approved Ballot Measure 3A authorizing the issuance of \$296.8 million in bonds for District facility improvements set forth in the Educational Facilities Master Plan that was approved by the Board of Education on June 13, 2006.

The original planning for the Bond issue called for the issuance of debt in three increments: \$120 million in 2007, \$100 million in 2009 and \$76.8 million in 2012. These amounts were based upon a preliminary six-year, three-phase project list.

Since the successful passage of 3A, a considerable amount of time has been spent in developing the Phase 1 project list along with the sizing and issuance of the first series of bonds. In addition, numerous discussions framing how the projects will be managed and organizing the accountability system have also occurred.

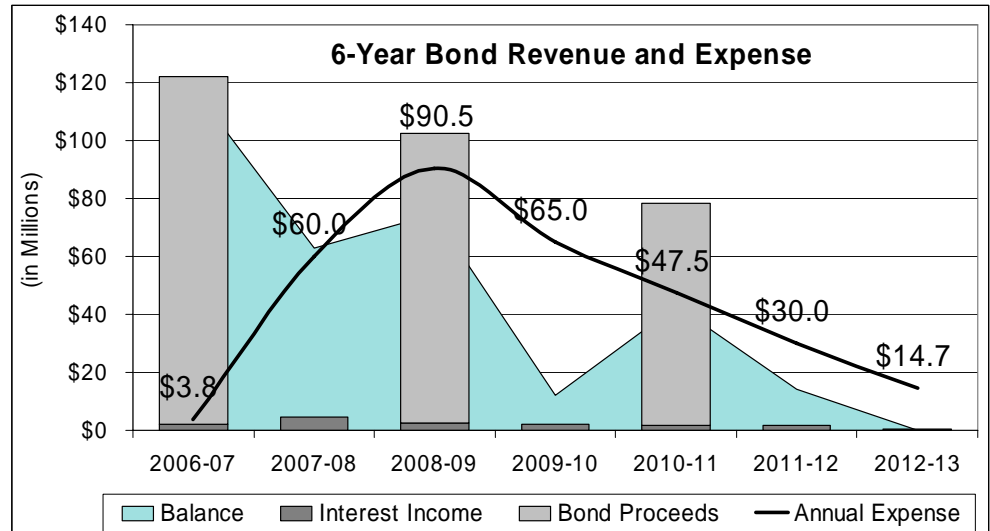
The District anticipates establishing a master schedule in March 2007.

Commitments:

The District made commitments to provide substantial communication of its efforts, to make periodic presentations to the Citizens' Bond Oversight Committee, and to include school community participation in the design activities at each school. In addition, the District will promote energy-efficient 'green' strategies during the construction phase and will meet the safety and security goals so important to our students, staff, and community. The District has committed to:

- Produce regular communication updates on our web site and for school newsletters
- Present to the 2006 Citizens' Bond Oversight Committee on a regular basis
- Convene Design Advisory Teams at every school to engage the communities in the design process of building projects
- Hire a consultant in wide-area network design and establish an IT advisory committee to assist with the development of the wide-area network design proposal
- Employ a 'green' technology specialist to assist us in identifying appropriate construction methods and products
- Address safety and security issues at each building as feasible

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



Citizens' Bond Oversight Committee (CBOC):

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

On January 23, 2007 the Board of Education approved 18 community and staff members to serve on the Citizens' Bond Oversight Committee within each stakeholder group; three teachers, three school principals, one member of the District Accountability Committee, one member of the District Parent Council, one member of the Student Accountability Advisory Committee, one former member of the Capital Improvement Planning Committee, and eight community representatives or Citizens-At-Large. The initial meeting of the committee will occur in February 2007.

The Bond Program's Benefit to the BVSD Strategic Plan:

By securing resources for the 2006 Bond Program, the District also enhances the efforts already in place to achieve greater results in all six key priorities contained in the BVSD Strategic Plan. Deliberately focusing decision making for these projects through the lens of the BVSD Strategic Plan will provide synergistic results that are greater than the sum of individual projects added together. Many of the projected benefits of the Bond Program can be measured by systems that are already in place.

Priority 1: Maximize Student Learning and Achievement

While the District will continue to measure student achievement primarily through CSAP test scores, it may be more difficult to attribute any gains directly to building improvements. Even though the dynamic learning environment can be complex, many recent studies have linked student achievement to improved lighting, air quality and acoustics. Most notably, the Carnegie Mellon Study from 2005 showed that students in classrooms with the most day-lighting, progressed faster on math and reading than students in classrooms with the least day-lighting.

The District currently measures Average Daily Attendance for students for the Student Accountability Report. While there are a variety of reasons for absenteeism, The American Lung Association and the U.S. Environmental Protection Agency have associated asthma as the leading cause of school absences. Therefore, bond projects related to improving air quality and HVAC systems may have an impact on absenteeism. Over 80% of the District's school buildings are projected to receive HVAC or ventilation improvements from bond projects.

As the Bond Project supports "green building" design, it also provides a unique opportunity to positively impact the learning environments for several generations of learners in its community. These green efforts could easily be incorporated into the educational experience of students. Middle school students especially tend to be suitable for conservation education as they begin to understand the importance of these efforts in their own lives.

For example, Poudre School District displays mechanical systems in their environmentally conscious schools through the use of "truth windows" where visitors can witness these typically hidden operational components. The Poudre School District uses student-led tours during their frequent dignitary visits to their high-performing buildings. BVSD would employ similar strategies.

Priority 2: Foster Collaboration and Partnerships

The Capital Improvement Planning Committee also considered the impact to the community when developing the Educational Facilities Master Plan. The bond management team has been working with each municipality within the District's boundaries to ensure that the District's plans are compatible with its surrounding community. As stated in the strategic plan, BVSD understands that it is 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.

In several cases, building improvements will also be architecturally refreshing and adaptable for community activities including Community Schools Programming. Some projects will reduce traffic congestion while others will reduce overall water usage, or improve drainage. Generally across all projects, efforts will be made to increase energy efficiencies and have a low environmental impact.

BVSD will be implementing cost-effective, environmentally-friendly and energy-efficient design and construction strategies. This green-build strategy is being institutionalized in our technical building specifications (currently being revised by our Planning, Engineering and Maintenance team) which is the basis for design planning by the architects of our projects. The District is a member of the US Green Building Council (USGBC) which has developed a green building standard and rating system called LEED for Schools. More information on LEED (Leadership in Energy and Environmental Design) can be found on www.usgbc.org/leed. The BVSD will contract with a 'green' technology specialist dedicated to assist the District in identifying appropriate construction methods and products for reduced environmental impact.

The Bond Project will also enhance the partnership between the BVSD and the City of Boulder on utilizing Educational Excise Tax (EET) funding in conjunction with bond projects.

Priority 3: Value Diversity and Promote Understanding

The BVSD Stratification Task Force gave its recommendations to the Board of Education on June 30, 2005. At the time of this first recommendation to extend the decentralization of center-based programs, there were some facility restrictions of programs that could not physically be placed at schools without adding portable classrooms. The Program Compatibility Assessment (PCA) section of the Facility Master Plan addresses these modifications necessary to accommodate programming consistent with the District's Destratification Plan.

Some of the guiding principals for the Capital Improvement Planning Committee and the Facility Master Plan were to; provide equity among District facilities to the degree possible, take into account demographic/geographic distributions, and be designed to attract and retain students, families and staff.

Priority 4: Provide a High-Quality, Committed Staff

The district will continue to measure teacher turnover rates in its annual Workforce Analysis report and is expected to add reporting for employee absenteeism. The District may be able to affect turnover and absenteeism through enhancements to the quality of the workplace, including lighting, air quality, temperature, and aesthetics. Decreases can be seen for turnover and absenteeism rates for schools by continuing to monitor them before and after building modifications are made.

Teacher performance and satisfaction would also be reflected in regular teacher performance reviews.

Priority 5: Manage Assets Responsibly

The magnitude of these building projects will increase the District's purchasing power beyond scope of the bond project alone. Many vendor discounts may be applied to other district purchases. With the foresight of procurement techniques, other District budgets will experience more "bang for their buck".

The Bond Project includes other 'green' measures which have little or no costs associated with them. These low-cost strategies are often incorporated into the design and operation of remodels or new construction with a high level of success. They include, but are not limited to, natural day-lighting, low-maintenance landscaping, efficient irrigation systems, low-flow water devices, low VOC-emissions carpets and furnishings, Energy Star appliances, recycled materials, and highly-efficient ventilation and heating/cooling systems. These strategies in turn may reduce operating costs which are analyzed each year during the budget development process.

Proactive repairs to buildings prevent costly emergency repairs. Most of the emergency repair work is performed by, or contracted through the maintenance department in the General Operating and Capital Reserve Funds. By preventing costly emergency repair work, the District will experience either less cost, or more work for the same cost.

The District will experience reduced liability risk with remodeled, safer buildings. This may impact insurance coverage, worker's compensation, perhaps even theft or crime.

Priority 6: Plan and Assess for Continuous Improvement

The District will be able to continually monitor the effects of the bond projects as they occur throughout the 6-year life of the project. Measurements of student achievement, average daily attendance, employee turnover and absenteeism, as well as utility and maintenance expenses will be tracked by school. Usage or utilization rates for community events, athletic participation, food service, and data usage will all be tracked in order to analyze the impact of each bond project.

The Building Fund's Relationship to the General Operating Fund:

Ballot Measure 3A was passed on November 7, 2006 and the first debt issuance is projected to be February 27, 2007. Therefore, because of timing, expenditures for the 2006-07 Fiscal Year will be used primarily for fees associated with debt issuance as well as planning, architectural, and engineering fees.

In the General Operating Fund, the bond projects should reduce utility and maintenance costs on a per square foot basis. Because unit costs for water, electricity, and natural gas are expected to increase, the bond projects should help to mitigate the increase over time. Custodial costs are expected to increase over time due to additional personnel associated with additional square footage. Maintenance costs will be reduced with newer equipment and less emergency repair work.

A large portion of the bond program will be dedicated to Information Technology including impacting the Wide Area Network, Local Area Network and voice communication systems utilizing Voice over Internet Protocol (VoIP) technology. The Information Technology (IT) section of the Educational Facilities Master Plan intends to benefit from the more competitive market for fiber optics by installing a fiber optic network and leverage this upgraded network for both data transfer and communications. The overall cost structure for data transfer and communications will change. For example, the General Fund will no longer pay leasing fees for 61 T-1 lines which currently cost approximately \$500,000 per year. A cost benefit analysis is currently being conducted and is expected to maintain the combined cost relatively the same as before, but with greatly increased capacity. Instructional programming and administrative productivity gains should result at no extra cost.

The Bond Program's Relationship to Other Funds:

Because of timing, there will not be a substantial change to the expenditures within other funds in the 2006-2007 fiscal year. Other District funds may be impacted or enhanced by bond projects in subsequent years and beyond the actual six-year life of the 2006 Bond Program.

Athletics Fund:

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

Risk Management Fund:

The Risk Management Fund will be impacted by the bond program in several ways. Insurance coverage for equipment breakdown coverage may decrease by replacing old boilers, but as portable classrooms are replaced by building expansion, overall replacement costs may increase for property coverage. Coverage for crime and workers' compensation may change as well. Builder's Risk Insurance will be covered in the Building Fund and be based on the combined value of simultaneous projects at any given time.

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

Community Schools Fund:

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

Bond Redemption Fund:

For the Bond Redemption Fund, the 2006-07 Fiscal Year is impacted as a result of passing Ballot Measure 3A. In the Supplemental 2006-07 Budget, property tax revenues will increase by \$6.6 million, interest income increases by \$285,000 and interest payment expense increases by \$1.3 million in 2006-07. As mill levies, debt, and payments change over time, the Bond Redemption Fund will be modified accordingly.

Capital Reserve Fund:

The Capital Reserve Fund will remain intact for its original purposes of the purchasing of equipment, the acquisition of property, and the construction of new, or remodeling of existing facilities. The Capital Reserve Fund will complement and support the bond projects throughout the six-year life of the Bond Program.

Food Service Fund:

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

Proposed Project List:

The following chart projects the estimated costs for Facility Condition (FC), Program Compatibility (PC), and Multi-Use Outdoor Facility (MUOF) at each location. Actual costs will vary depending on timing of phase 1, 2, and 3, as well as architectural and engineering plan modifications during the planning stage of each project.

6-Year Bond Project List

School/Facility	Projected Cost	School/Facility	Projected Cost
Aurora 7 Building	\$7,042,039	Aspen Creek K-8	\$964,370
Bear Creek Elem	\$6,457,529	Eldorado K-8	\$1,069,861
Birch Elem	\$4,200,702	Monarch K8	\$452,375
Coal Creek Elem	\$3,294,226	Nederland Middle/High	\$5,546,645
Columbine Elem	\$8,121,995		
Community Montessori	\$1,705,974	Angevine Middle	\$1,754,718
Creekside Elem	\$2,208,698	Broomfield Hights Middle	\$3,703,102
Crest View Elem	\$5,892,213	Casey Middle	\$31,122,650
Douglass Elem	\$3,422,937	Centennial Middle	\$7,150,842
Eisenhower Elem	\$3,125,645	Louisville Middle	\$16,045,864
Emerald Elem	\$3,201,265	Manhattan Middle	\$10,461,508
Fireside Elem	\$1,112,961	Southern Hills Middle	\$10,169,858
Flatirons Elem	\$4,203,473	Platt Middle	\$8,120,792
Foothill Elem	\$9,051,405		
Gold Hill Elem	\$202,690	Arapahoe Ridge/TEC	\$5,333,778
Heatherwood Elem	\$3,615,572	Boulder High	\$11,812,819
Jamestown Elem	\$157,279	Broomfield High	\$20,774,010
Kohl Elem	\$3,986,949	Centarus High	\$5,683,991
Lafayette Elem	\$3,009,587	Fairview High	\$10,910,579
Louisville Elem	\$2,850,862	Monarch High	\$2,391,162
Mesa Elem	\$4,303,892	New Vista High	\$4,098,081
Nederland Elem	\$988,466		
Pioneer Elem	\$4,605,385	Boulder Prep/Justice High	\$400,000
Ryan Elem	\$3,616,816	Horizons K-8 Charter	\$2,500,000
Sanchez Elem	\$3,449,086	Peak to Peak K-12 Charter	\$1,600,000
Superior Elem	\$605,162	Summit Middle Charter	\$4,000,000
University Hill Elem	\$3,957,110		
Whittier Elem	\$3,472,286	Eduation Center	\$1,799,635
		Subtotal School/Facility Projects:	\$269,728,844
		Add: Information Technology Projects:	\$21,751,863
		Subtotal All Projects:	\$291,480,707
		Project Reserve:	\$5,328,103
		Grand Total:	\$296,808,810

Bond Management Team:

Plans to assemble a management team included surveying Boulder's neighboring school districts and informally interviewing industry professionals. Nearly all metro school districts manage their bond programs with internal staff assisted by contracted services from professional firms. This hybrid of district and contract employees allows for better institutional control, provides rapid professional support, and keeps management costs at a minimum, thereby maximizing funds to every school project. In addition, it utilizes the internal professional staff members that tend to be more vested and knowledgeable of the school district, in a leading role in the construction activities. This is especially true of the BVSD planning and engineering staff that should be acknowledged for their role in developing the 2006 Educational Facilities Master Plan and previous bond implementations.

The Bond Program's hybrid organizational structure includes internal leadership and BVSD oversight of all financial and construction activities. It also provides easy integration of external professional support in project management, construction oversight and industry experience. Requests for Qualifications and Requests for Proposal were made to bond construction management firms to provide these services to BVSD.

Once the team is assembled and a firm is selected, a detailed construction schedule will be developed which will note the specific timelines of every project listed in the 2006 Educational Facilities Master Plan. A preliminary project list for Phase 1 has been developed which will allow for those schools to begin preparing for the initial design and planning process.

Preliminary Phase 1 Project List:

As the District addressed the sequence of projects, priorities were developed which reflect district needs, financial impacts to the voter, and capacity to complete the work in a timely fashion. Several bond projects are significant in size and scope, and many could be addressed as singular construction events. Other smaller school projects would lend themselves to savings associated with 'bundling' or combining with others to gain economies of scale. The Phase 1 projects typically fall into the former category and were compiled using the following guidelines:

- Addressing existing/anticipated overcrowding issues
- Minimizing multiple construction experiences for students as they matriculate through the school system (completing middle school & high school construction first)
- Equity between communities
- Projects which can be completed in 2007
- Charter school commitments
- Providing critical program enhancements
- Projects which need extensive planning which can start immediately
- District-wide IT projects

Several of the projects on the Preliminary Phase 1 List are expected to extend into Phase 2 of the 2006 bond which is why the totals exceed the \$120 million first debt issuance. Any adjustment or addition to the preliminary list would result in a corresponding move of a Phase 1 project to a later phase. A more detailed schedule will be developed when the assembled bond management team works on the master schedule.

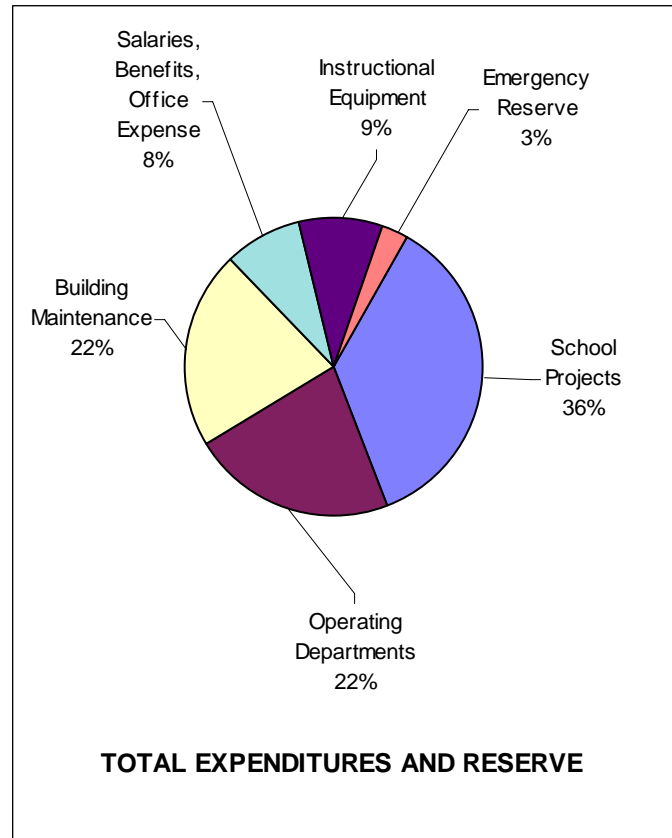
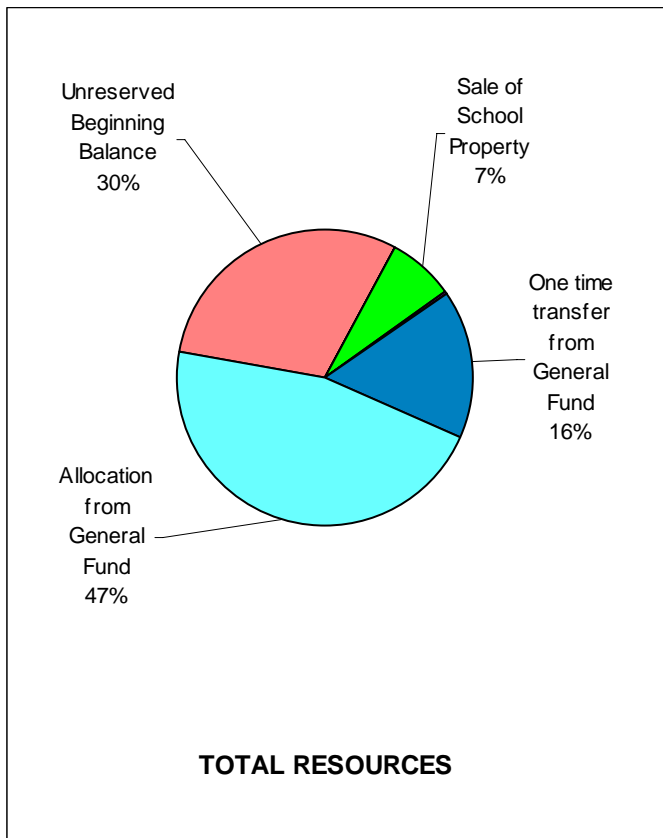
Preliminary Phase 1 Project List:

SCHOOL/PROJECT	Remarks	Projected Budget
BCSIS and High Peaks Elementary Schools	Critical Program Enhancements. Address existing /anticipated overcrowding. Two programs (4 round) occupying 3 round school. Playground improvements included in school budget.	\$7,042,039
Foothill Elementary School	Critical Program Enhancements. Address existing /anticipated overcrowding. Playground improvements included.	\$9,051,405
Crest View Elementary School	Critical Program Enhancements. Address existing /anticipated overcrowding. Playground improvements included.	\$5,892,213
Lafayette Elementary School	Critical Program Enhancements. Addresses Equity between communities. Address existing /anticipated overcrowding. Playground improvements included.	\$3,009,587
Community Montessori	Remodel existing science and computer labs into kindergarten classrooms. Anticipated 2007 completion.	\$225,736
Columbine Elementary School	Planning/Programming /Design only in Phase 1. Construction in phase 2.	\$700,000
Casey Middle School	Planning/Programming /Design only in Phase 1. Construction in phase 2.	\$3,000,000
Louisville Middle School	Addresses Equity between communities. Minimizes multiple construction experiences for students. Playfields included.	\$16,045,864
Manhattan Middle School for the Arts and Academics	Critical Program Enhancements. Minimizes multiple construction experiences for students. Playfields included.	\$10,461,508
Southern Hills Middle School	Minimizes multiple construction experiences for students. Playfields included.	\$10,169,858
Boulder High School	Minimizes multiple construction experiences for students. Recht Field improvements included in school budget.	\$11,812,819
Broomfield High School	Critical Program Enhancements. Addresses Equity between communities. Minimizes multiple construction experiences for students. Athletic field improvements not included in this budget. See school project listed below.	\$20,774,010
Centaurus High School	Critical Program Enhancements. Addresses Equity between communities. Minimizes multiple construction experiences for students. Athletic field improvements not included in this budget. See school project listed below.	\$4,769,311
Fairview High School	Minimizes multiple construction experiences for students. Athletic field improvements not included in this budget. See school project listed below.	\$10,056,974
Peak to Peak Charter School K-12	Charter school commitments. Addresses Equity between communities.	\$1,600,000
Summit Middle Charter School	Charter school commitments.	\$5,200,000
Boulder Preparatory Charter School	Charter school commitments.	\$400,000
Nederland HS synthetic turf/track/field improvements	Anticipated 2007 completion. Addresses Equity between communities.	\$1,920,415
Centaurus HS tennis courts, track, and field house	Anticipated 2007 completion. Addresses Equity between communities.	\$914,680
Broomfield HS track and athletic field improvements	Anticipated 2007 completion. Addresses Equity between communities.	\$271,263
Fairview HS athletic field improvements	Anticipated 2007 completion.	\$853,605
Monarch HS athletic field improvements	Anticipated 2007 completion. Addresses Equity between communities.	\$340,140
Develop comprehensive playground plan	Addresses Equity between communities. Plan developed and implemented at selected school sites during Phase 1. Anticipated 2007 completion.	\$100,000
IT Wide Area Network	Assume complete in 18-24 months	\$10,600,000
IT LAN and VOIP at Phase 1 schools	Completed at Phase 1 project schools.	\$2,674,000

PHASE 1 TOTAL: \$137,885,427

**2006-07 Capital Reserve Fund
\$8,610,007**

The Capital Reserve Fund may be used for the purchase of equipment over \$1,000 per unit cost, computer equipment over \$500 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 2006-07 transfer is expected to be \$157.81 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.



Capital Reserve Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET*
BEGINNING BALANCE			
Restricted Reserves	\$ 1,381,681	\$ 836,052	\$ 767,031
Encumbered 2005-06 Projects	1,046,348	948,000	348,818
Unreserved Beginning Balance	-	-	1,459,635
TOTAL BEGINNING BALANCE	\$ 2,428,029	\$ 1,784,052	\$ 2,575,484
REVENUE:			
Sale of School Property	\$ 8,100	\$ 620,000	\$ 630,000
Miscellaneous - State & Local	641,296	192,719	17,622
One time transfer from Community Schools	-	100,000	-
One time transfer from General Fund	-	3,257,159	1,409,000
Allocation from General Fund	4,232,179	3,792,595	3,977,901
TOTAL REVENUE	\$ 4,881,575	\$ 7,962,473	\$ 6,034,523
TOTAL RESOURCES	\$ 7,309,604	\$ 9,746,525	\$ 8,610,007
EXPENDITURES:			
School Projects	\$ 2,431,874	\$ 2,432,378	\$ 3,074,180
Operating Departments	1,731,830	2,217,876	1,900,500
Building Maintenance	739,914	1,230,496	1,875,000
Salaries, Employee Benefits, Office Expense	553,188	757,403	729,550
Instructional Equipment	68,746	532,888	780,000
TOTAL EXPENDITURES	\$ 5,525,552	\$ 7,171,041	\$ 8,359,230
EMERGENCY RESERVE	\$ -	\$ -	\$ 250,777
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 5,525,552	\$ 7,171,041	\$ 8,610,007
ENDING BALANCE	\$ 1,784,052	\$ 2,575,484	\$ -

* Includes the January 23, 2007 Supplemental Budget



Capital Reserve Project Summary 2006-07

Elementary Schools:

Aurora 7	Traffic Drop-Off Mitigation	\$	40,000
Aurora 7	Bathroom Partition Replacement		15,000
Bear Creek	Sound Panels		10,000
Coal Creek	Exterior Soffit Repair		2,500
Columbine	Roof Drainage Repair		12,000
Community Montessori	Classroom Improvements		5,000
Creskide	Rain Gutter Replacement		2,500
Crest View	Annexation Payment		3,700
Crest View	Air Compressor Replacement		4,000
Crest View	Fire Alarm Upgrade		15,000
Douglass	Cafeteria Floor Replacement		15,000
Eldorado	City of Superior Pavement Payment		22,000
Eldorado	Concrete Repairs		5,000
Fireside	Portable Deck Replacement		6,000
Flatirons	Boiler Replacements		40,000
Kohl	Preschool Improvements		5,000
Lafayette	Portable Repairs		40,000
Mesa	Sewer Repair		5,000
Nederland	Entrance Grate		1,500
Nederland	Exterior Storage Shed		5,000
Peak to Peak	New Library		400,000
Pioneer	City of Lafayette Street Improvement Payment		50,000
Pioneer	Bat Mitigation		25,000
Ryan	Cafeteria Floor Replacement		15,000
Ryan	Kiln Replacement		2,500
Superior	HVAC Repair		15,000
Whitter	Bathroom Ventilation Improvements		3,500
Total Elementary Schools:		\$	765,200

Middle Schools:

Angevine	Exterior North Doors Replacement	\$	10,000
Angevine	Cafeteria Floor Replacement		55,000
Angevine	Asphalt Crack Repair		10,000
Angevine	Snow Removal Equipment		8,000
Broomfield Heights	Univent Replacement - Carry Over 2005/06		50,000
Broomfield Heights	Structural Assessment		15,000
Broomfield Heights	Window Hardware Replacement		10,000
Broomfield Heights	Gym Floor Replacement - Carry Over 2005/06		40,000
Casey	Band Room/Tech Lab Improvements		40,000
Casey	Kiln Replacement		3,000
Halcyon	Field Restoration		5,000
Louisville	Master Clock Replacement		4,000
Louisville	Fire Panel Replacement		30,000
Platt	Goals		4,000
Platt	Gym Floor Replacement - Carry Over 2005/06		20,000
Platt	Hot Water Storage Tank - Carry Over 2005/06		45,000
Southern Hills	Science Room Repairs		5,000
Summit	Temperature Control Air Compressor		4,500
Summit	Parking Lot Fence Repair		11,200
Total Middle Schools:		\$	369,700

Capital Reserve Project Summary 2006-07 – (Continued)

High Schools:

Arapahoe Ridge/TEC	Power Set-Up in Auto Shop	\$	12,000
Arapahoe Ridge/TEC	Bathroom Repairs		15,000
Arapahoe Ridge/TEC	Field Restoration		15,000
Boulder	Band Room Door Replacement		15,000
Boulder	Boiler Replacement		183,000
Boulder	Boiler Room Repairs		3,000
Boulder	Roof Top Unit - Carry Over Project		20,000
Broomfield	Science Room Upgrades		10,000
Broomfield	Bleacher Upgrades - Carry Over Project		5,000
Broomfield	Boiler Replacement - Carry Over Project		73,000
Centaurus	Bleacher Replacement		75,000
Centaurus	Hall Flooring Replacement		40,000
Fairview	Booster Heater Replacement		5,500
Fairview	Student Center Flooring Replacement		50,000
Fairview	Interior Door Rekeying		15,000
Fairview	Teen Parenting Playground		5,000
Monarch	Roof Replacement - Carry Over Project		170,000
Monarch	Variable Frequency Drive Replacement		21,000
Nederland Mid/Sr	Roof Drain		3,500
New Vista	HVAC Repairs		30,000
Total High Schools:		\$	766,000

District Wide:

District Wide	Copier Leases for Schools	\$	200,000
District Wide	Wildlife Management		30,000
District Wide	Portable Move/Set Up - Columbine		80,000
District Wide	Emergencies		773,280
District Wide	Security Improvements (Radios/Alarms)		40,000
District Wide	Key Set Replacement		30,000
District Wide	Fire Detector Replacements		20,000
Total District Wide:		\$	1,173,280

School Project Sub-Total Summary:

Elementary Schools	\$	765,200
Middle Schools		369,700
High Schools		766,000
District Wide		1,173,280
School Project Sub-Totals:		\$ 3,074,180



Capital Reserve Project Summary 2006-07 – (Continued)

Operating Departments:

Business Services	Window Replacement	\$ 8,700
Business Services	Conference Room Improvements	25,000
Education Center	Bathroom Repairs	10,000
Food Service	Point of Service/Café Terminal	80,000
Information Technology	3A Implementation Center	400,000
Information Technology	New AC Unit	90,000
Maintenance	Equipment/Vehicle Replacement	260,000
Maintenance	Work Order System Equipment	40,000
Maintenance	Metal Building for Equipment Storage	27,000
Materials Management	Digital Mailing Machine	13,500
Operations	Commercial Dryer	4,000
School Leadership	Professional Development Center	200,000
Special Ed	Equipment	10,000
Sombrero Marsh	Sound Panels	2,500
Superintendent Office	Board Room Improvements	30,000
Transportation	Bus Replacement	300,000
Transportation	Bus Replacement Carry Over Project	382,000
Transportation	HVAC Exhaust-Nederland Bus Terminal	2,800
Warehouse	Refrigeration Repairs	15,000

Total Operating Departments: \$ 1,900,500

Building Maintenance - District Wide:

District Wide	Americans with Disabilities Act	\$ 40,000
District Wide	Asbestos Management	100,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Carpet Replacement	225,000
District Wide	Custodial Equipment Replacement	30,000
District Wide	Door Replacement	40,000
District Wide	Electrical Reserve	45,000
District Wide	Field Stripping	40,000
District Wide	Grounds Restoration	150,000
District Wide	HVAC/Plumbing Reserve	100,000
District Wide	Large Tool Replacement	30,000
District Wide	Marker Board Replacement	20,000
District Wide	Painting	50,000
District Wide	Paving, Concrete, Curb & Gutter	400,000
District Wide	Playground Equipment Repair	20,000
District Wide	Playground Surfacing, Drainage, Containment	125,000
District Wide	Restroom Stall Replacement	40,000
District Wide	Roofing	400,000
District Wide	Trash Containers	5,000

Total Building Maintenance District Wide: \$ 1,875,000

Capital Reserve Project Summary 2006-07 – (Continued)

Instructional Equipment/Technology:

Equipment/Technology	Library Automation	\$	30,000
Equipment/Technology	Computer Wiring/Cabling		700,000
Equipment/Technology	Musical Instruments Replacement		50,000
Total Instructional Equipment/Technology:		\$	780,000

Salaries/Benefits/Office Expenses:

Salaries/Benefits/Office Expenses		\$	729,550
Total Salaries:		\$	729,550

Reserves:

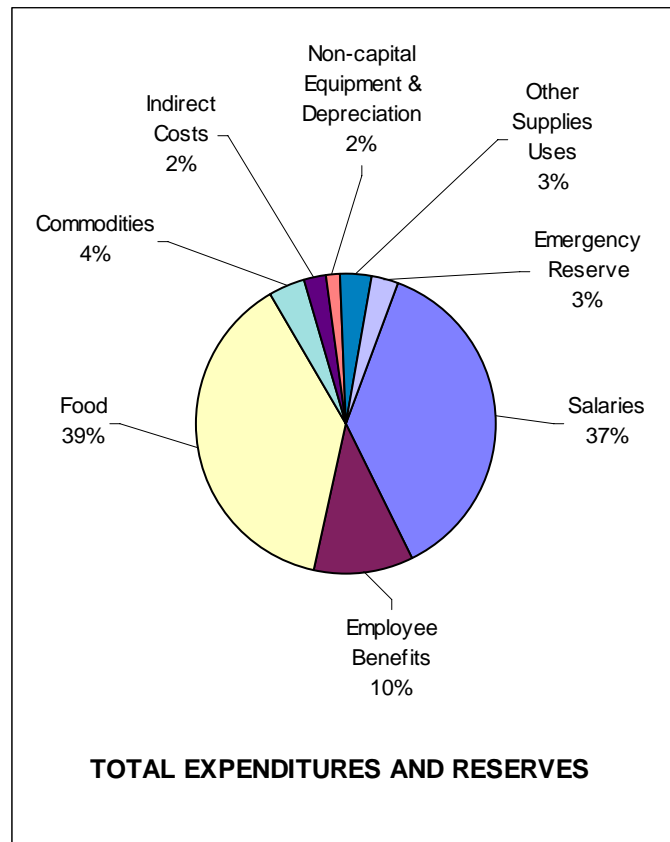
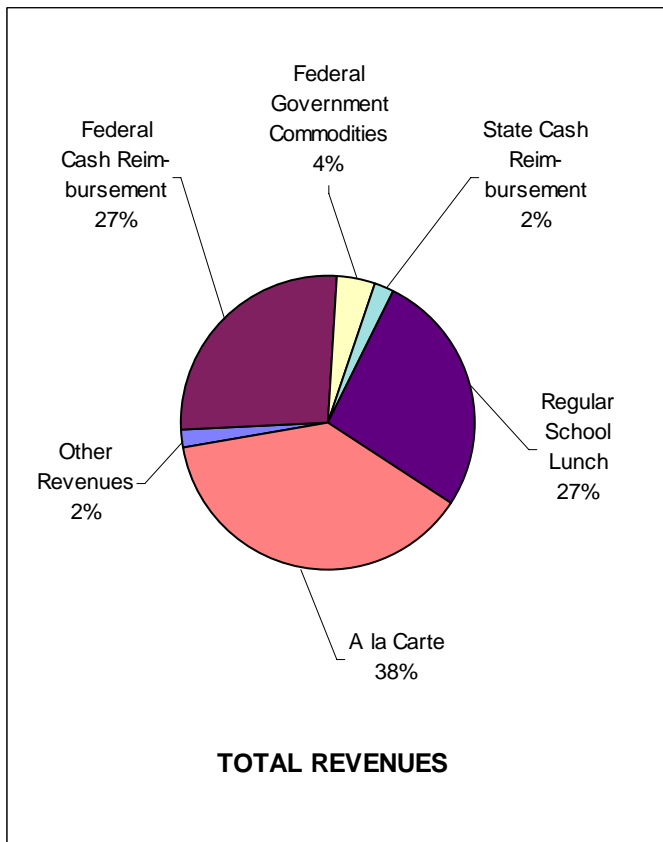
Emergency Reserve (TABOR 3%)		\$	250,777
Total Reserves:		\$	250,777

Grand Total Summary:

School Projects	\$	3,074,180
Operating Departments		1,900,500
Building Maintenance District Wide		1,875,000
Instructional Equipment/Technology		780,000
Salaries/Benefits/Office Expenses		729,550
Reserves		250,777
GRAND TOTAL:		\$ 8,610,007

2006-07 Food Service Fund \$5,604,439

The Food Service Program serves approximately 13,100 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 both breakfast and regular lunch in the 2006-07 School year have increased by \$.25 at the elementary and secondary level. The new point of sale cashier software will be tracking a la Carte revenue and Sandwich Line revenue collectively.

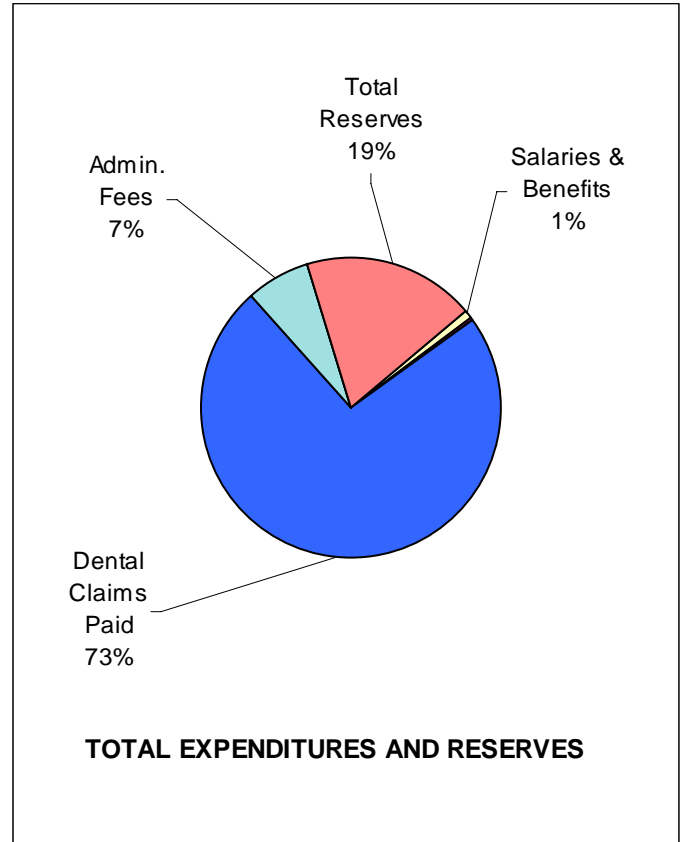
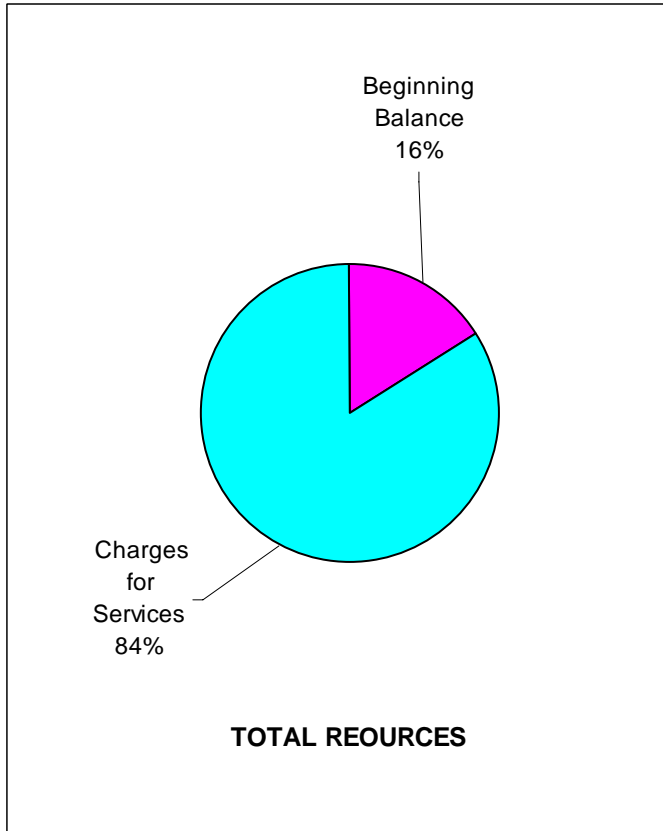


Food Service Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING BALANCE	\$ 822,678	\$ 803,639	\$ 672,170
CONTRIBUTED CAPITAL	295,298	249,763	209,607
REVENUE:			
Over/Under	\$ 34	\$ -	\$ 2
Milk	48,432	80,367	86,020
A la Carte	93,127	107,333	2,027,290
Regular School Lunch	1,396,006	1,383,388	1,434,876
Sandwich Line	1,740,442	1,705,355	-
Federal Cash Reimbursement	1,295,430	1,410,753	1,441,134
State Cash Reimbursement	54,408	53,732	50,000
Catering	10,651	7,968	5,100
Reduced Price Meals	18,764	18,921	18,344
Federal Government Commodities	183,862	204,659	216,248
Miscellaneous - Local	3,453	9,460	1,100
Building Rental	2,285	2,840	1,500
Breakfast Revenue	8,134	6,607	9,030
Headstart	48,936	48,803	51,558
TOTAL REVENUE	\$ 4,903,964	\$ 5,040,186	\$ 5,342,202
TOTAL RESOURCES	<u>\$ 6,021,940</u>	<u>\$ 6,093,588</u>	<u>\$ 6,223,979</u>
EXPENDITURES:			
Salaries	\$ 1,951,366	\$ 2,016,499	\$ 2,087,508
Employee Benefits	526,462	507,343	587,321
Purchased Services	27,617	58,001	42,976
Food	1,980,075	2,152,327	2,152,106
Commodities	137,992	142,005	216,248
Employee Benefits	112,848	112,688	113,803
Purchased Services	6,293	35,841	40,000
Equipment Depreciation	45,535	40,156	50,000
Indirect Costs	117,755	122,755	122,755
Other Objects and Uses	62,595	24,196	28,486
TOTAL EXPENDITURES	<u>\$ 4,968,538</u>	<u>\$ 5,211,811</u>	<u>\$ 5,441,203</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 163,236
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,968,538</u>	<u>\$ 5,211,811</u>	<u>\$ 5,604,439</u>
ENDING BALANCE	<u>\$ 803,639</u>	<u>\$ 672,170</u>	<u>\$ 459,933</u>
CONTRIBUTED CAPITAL	\$ 249,763	\$ 209,607	\$ 159,607

2006-07 Dental Insurance Fund
\$2,330,015

The Dental Insurance Fund accounts for claims and administrative fees of the District's Dental Insurance employee benefit program. The District contributes \$431 per eligible employee to this fund per year.



Dental Insurance Fund:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING BALANCE:			
Reserved For Claims Incurred but not Reported	\$ -	\$ -	\$ 234,681
Unreserved Beginning Balance	-	-	155,267
TOTAL BEGINNING BALANCE	\$ -	\$ -	\$ 389,948
REVENUE:			
Charges For Services	\$ -	\$ 389,948	\$ 2,026,524
TOTAL REVENUE	\$ -	\$ 389,948	\$ 2,026,524
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 389,948</u>	<u>\$ 2,416,472</u>
EXPENDITURES:			
Salaries	\$ -	\$ -	\$ 15,956
Employee Benefits	-	-	3,073
Purchased Services	-	-	10,000
Dental Claims Paid	-	-	1,705,334
Administrative Fees	-	-	160,922
Supplies and Materials	-	-	2,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,897,285
RESERVES:			
Emergency Reserve	\$ -	\$ -	\$ 56,919
Contingency Reserve	-	-	100,000
Unreported Claims Reserve	-	-	275,811
TOTAL RESERVES	\$ -	\$ -	\$ 432,730
TOTAL EXPENDITURES AND RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,330,015</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 389,948</u>	<u>\$ 86,457</u>

**2006-07 Trust and Agency Funds
\$1,924,000**

Agency Fund

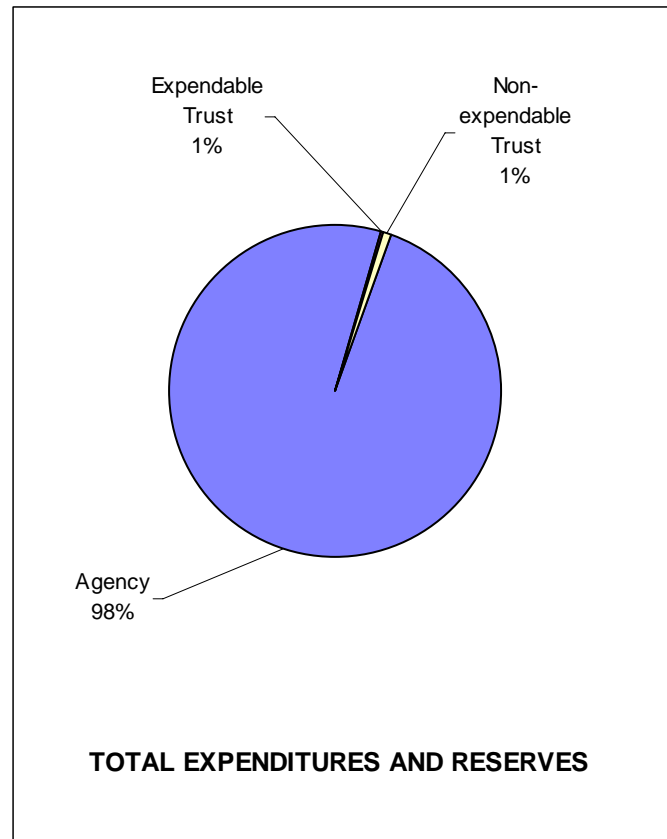
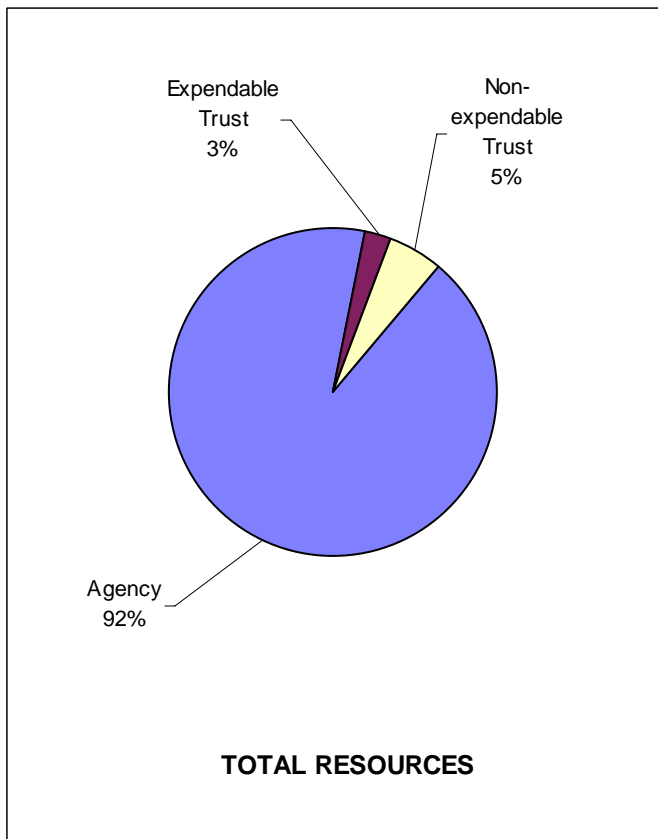
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

Expendable Trust Fund

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

Nonexpendable Trust Fund

This fund is provided to account for the principal trust amount received from the Jitsugyo High School Program, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, 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 and Agency Funds:

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<u>Agency Funds</u>			
Beginning Balance	\$ 1,214,178	\$ 1,341,887	\$ 1,235,429
Receipts	1,702,110	1,889,711	2,000,000
Total Resources	2,916,288	3,231,598	3,235,429
Disbursements	\$ 1,574,401	\$ 1,996,169	\$ 1,900,000
ENDING BALANCE	<u>\$ 1,341,887</u>	<u>\$ 1,235,429</u>	<u>\$ 1,335,429</u>
<u>Expendable Trust Funds</u>			
Beginning Balance	\$ 58,937	\$ 84,770	\$ 81,701
Revenue	29,933	7,846	15,000
Total Resources	88,870	92,616	96,701
Expenditures	\$ 4,100	\$ 10,915	\$ 10,000
ENDING BALANCE	<u>\$ 84,770</u>	<u>\$ 81,701</u>	<u>\$ 86,701</u>
<u>Nonexpendable Trust Funds</u>			
Beginning Balance	\$ 160,924	\$ 161,903	\$ 166,930
Revenue	9,183	5,827	16,000
Total Resources	170,107	167,730	182,930
Expenditures	\$ 8,204	\$ 800	\$ 14,000
ENDING BALANCE	<u>\$ 161,903</u>	<u>\$ 166,930</u>	<u>\$ 168,930</u>
<u>GRAND TOTAL</u>			
Beginning Balance	\$ 1,434,039	\$ 1,588,560	\$ 1,484,060
Revenue	1,741,226	1,903,384	2,031,000
Total Resources	3,175,265	3,491,944	3,515,060
Expenditures	\$ 1,586,705	\$ 2,007,884	\$ 1,924,000
ENDING BALANCE	<u>\$ 1,588,560</u>	<u>\$ 1,484,060</u>	<u>\$ 1,591,060</u>



Pupil Activity Fund:

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

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING BALANCE	\$ 1,858,587	\$ 1,880,183	\$ 1,980,183
RECEIPTS	<u>\$ 6,991,347</u>	<u>\$ 7,000,000</u>	<u>\$ 7,600,000</u>
TOTAL RESOURCES	<u>\$ 8,849,934</u>	<u>\$ 8,880,183</u>	<u>\$ 9,580,183</u>
DISBURSEMENTS	<u>\$ 6,969,751</u>	<u>\$ 6,900,000</u>	<u>\$ 7,500,000</u>
ENDING BALANCE	<u>\$ 1,880,183</u>	<u>\$ 1,980,183</u>	<u>\$ 2,080,183</u>

2006-07 Charter School Component Units

\$19,403,604

The Charter Schools funding is based on contract agreements between the school and BVSD. Budgeted beginning fund balances for the Charter School Fund was calculated on a GAAP Basis (Generally Accepted Accounting Principles) beginning in 2005-06. Enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount. Justice High School will begin its inaugural year in 2006-07.

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING BALANCE:			
GAAP Basis Beginning Fund Balance	\$ 2,526,492	\$ 2,389,807	\$ 3,065,635
Summer Salary Accrual	556,302	-	-
Budget Basis Beginning Fund Balance	3,082,794	2,389,807	3,065,635
REVENUE:			
Transfer from General Fund:	\$ 13,072,126	\$ 13,959,838	\$ 15,589,290
Capital Reserve Allocation:	172,928	231,105	272,123
Fundraising Revenue:	87,090	614,881	125,000
Athletic Fees:	-	-	6,300
CDE Capital Construction:	285,311	188,815	345,256
TOTAL REVENUE	\$ 13,617,455	\$ 14,994,639	\$ 16,337,969
TOTAL RESOURCES	\$ 16,700,249	\$ 17,384,446	\$ 19,403,604
 TOTAL EXPENDITURES	 \$ 10,648,066	 \$ 11,051,337	 \$ 14,439,037
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 3,106,074	\$ 3,267,474	\$ 4,541,753
EMERGENCY RESERVE	\$ -	\$ -	\$ 422,814
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 13,754,140	\$ 14,318,811	\$ 19,403,604
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 2,946,109	\$ 3,065,635	\$ -
Summer Salary Accrual	556,302	-	-
GAAP Basis Ending Fund Balance	\$ 2,389,807	\$ 3,065,635	\$ -

Previous funded enrollments and the projected funded enrollments for 2006-07 are:

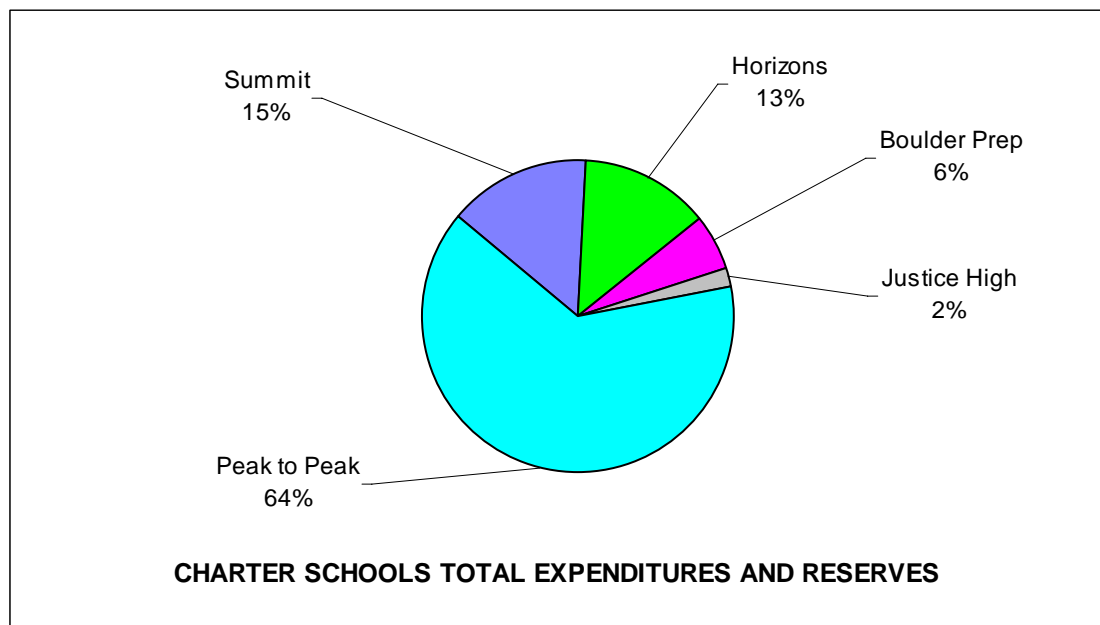
	Funded 2004-05	Funded 2005-06	Revised 2006-07
PROJECTED ENROLLMENT:			
Summit Middle School:	300.0	300.0	312.0
Horizons K-8 School:	292.5	304.0	303.0
Boulder Preparatory High School:	84.5	103.0	130.0
Justice High School:	0.0	0.0	61.0
Peak to Peak K-12 School:	1,149.5	1,196.5	1,256.0
Total Charter Schools:	1,826.5	1,903.5	2,062.0



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Charter Fund Summary of Schools:

	2006-07 Summit Budget	2006-07 Horizons Budget	2006-07 Boulder Prep Budget	2006-07 Justice High Budget	2006-07 Peak to Peak Budget	2006-07 District Budget
BEGINING BALANCE						
GAAP Basis Beginning Balance	\$ 311,773	\$ 112,911	\$ 19,448	\$ -	\$ 1,881,074	\$ 740,429
Summer Salary Accrual	-	-	-	-	-	-
Budget Basis Beginning Balance	311,773	112,911	19,448	-	1,881,074	740,429
REVENUE:						
Transfer from General Fund:	\$ 2,388,371	\$ 2,355,221	\$ 971,830	\$ 385,581	\$ 9,488,287	\$ -
Capital Reserve Allocation:	-	-	24,448	11,472	236,203	-
Fundraising Revenue:	25,000	-	-	-	100,000	-
Athletic Fees	6,300	-	-	-	-	-
Tuition	-	-	-	-	-	-
CDE Capital Construction:	30,888	29,997	25,740	9,943	248,688	-
TOTAL REVENUE	\$ 2,450,559	\$ 2,385,218	\$ 1,022,018	\$ 406,996	\$ 10,073,178	\$ -
TOTAL RESOURCES	\$ 2,762,332	\$ 2,498,129	\$ 1,041,466	\$ 406,996	\$ 11,954,252	\$ 740,429
TOTAL EXPENDITURES:	\$ 1,915,920	\$ 1,919,381	\$ 800,360	\$ 295,281	\$ 9,508,095	\$ -
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 789,861	\$ 522,066	\$ 217,867	\$ 103,155	\$ 2,168,375	\$ 740,429
EMERGENCY RESERVE	\$ 56,551	\$ 56,682	\$ 23,239	\$ 8,560	\$ 277,782	\$ -
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 2,762,332	\$ 2,498,129	\$ 1,041,466	\$ 406,996	\$ 11,954,252	\$ 740,429
ENDING BALANCE						
Budget Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Summer Salary Acruel	-	-	-	-	-	-
GAAP Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





2006-07 Summit Middle School
\$2,762,332

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 239,697	\$ 281,681	\$ 311,773
Summer Salary Accrual	101,518	-	-
Budget Basis Beginning Fund Balance	341,215	281,681	311,773
REVENUE:			
Transfer from General Fund:	\$ 2,141,870	\$ 2,214,581	\$ 2,388,371
Capital Reserve Allocation:	-	-	-
Fundraising Revenue:	8,469	19,777	25,000
Athletic Fees	-	-	6,300
CDE Capital Construction:	26,889	76	30,888
TOTAL REVENUE	\$ 2,177,228	\$ 2,234,434	\$ 2,450,559
TOTAL RESOURCES	<u>\$ 2,518,443</u>	<u>\$ 2,516,115</u>	<u>\$ 2,762,332</u>
EXPENDITURES:			
Salaries	\$ 1,103,280	\$ 1,159,458	\$ 1,400,000
Benefits	217,406	221,828	350,000
Purchased Services	39,691	39,887	60,000
Supplies	38,803	56,145	75,000
Property and Equipment	31,042	2,619	15,000
Other Uses	8,188	9,409	15,920
TOTAL EXPENDITURES	<u>\$ 1,438,410</u>	<u>\$ 1,489,346</u>	<u>\$ 1,915,920</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 696,834	\$ 714,996	\$ 789,861
EMERGENCY RESERVE	\$ -	\$ -	\$ 56,551
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,135,244</u>	<u>\$ 2,204,342</u>	<u>\$ 2,762,332</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 383,199	\$ 311,773	\$ -
Summer Salary Accrual	101,518	-	-
GAAP Basis Ending Fund Balance	<u>\$ 281,681</u>	<u>\$ 311,773</u>	<u>\$ -</u>

	2004-05	2005-06	2006-07
ENROLLMENT:	300	300	312

2006-07 Horizons Alternative K-8 School
\$2,498,129

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 176,609	\$ (44,656)	\$ 112,911
Summer Salary Accrual	159,283	-	-
Budget Basis Begining Fund Balance	335,892	(44,656)	112,911
REVENUE:			
Transfer from General Fund:	\$ 2,122,189	\$ 2,284,151	\$ 2,355,221
Capital Reserve Allocation:	-	-	-
Fundraising Revenue:	-	40,000	-
Athletic Fees	-	-	-
CDE Capital Construction:	47,338	189	29,997
TOTAL REVENUE	\$ 2,169,527	\$ 2,324,340	\$ 2,385,218
TOTAL RESOURCES	<u>\$ 2,505,419</u>	<u>\$ 2,279,684</u>	<u>\$ 2,498,129</u>
EXPENDITURES:			
Salaries	\$ 1,427,704	\$ 1,340,207	\$ 1,550,000
Benefits	293,333	255,012	270,000
Purchased Services	29,785	24,087	40,000
Supplies	56,617	35,130	40,000
Property and Equipment	97,972	8,206	9,500
Other Uses	16,390	4,675	9,881
TOTAL EXPENDITURES	<u>\$ 1,921,801</u>	<u>\$ 1,667,317</u>	<u>\$ 1,919,381</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 468,991	\$ 499,456	\$ 522,066
EMERGENCY RESERVE	\$ -	\$ -	\$ 56,682
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,390,792</u>	<u>\$ 2,166,773</u>	<u>\$ 2,498,129</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 114,627	\$ 112,911	\$ -
Summer Salary Accrual	159,283	-	-
GAAP Basis Ending Fund Balance	<u>\$ (44,656)</u>	<u>\$ 112,911</u>	<u>\$ -</u>

	2004-05	2005-06	2006-07
ENROLLMENT:	292.5	304	303



2006-07 Boulder Preparatory High School
\$1,041,466

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Beginning Fund Balance	\$ 47,869	\$ 26,165	\$ 19,448
Summer Salary Accrual	-	-	-
Budget Basis Beginning Fund Balance	47,869	26,165	19,448
REVENUE:			
Transfer from General Fund:	\$ 621,310	\$ 742,124	\$ 971,830
Capital Reserve Allocation:	12,492	15,432	24,448
Fundraising Revenue:	-	33,000	-
Athletic Fees	-	-	-
CDE Capital Construction:	14,454	14,945	25,740
TOTAL REVENUE	\$ 648,256	\$ 805,501	\$ 1,022,018
TOTAL RESOURCES	<u>\$ 696,125</u>	<u>\$ 831,666</u>	<u>\$ 1,041,466</u>
EXPENDITURES:			
Salaries	\$ 315,803	\$ 405,217	\$ 530,000
Benefits	61,720	80,691	90,000
Purchased Services	98,327	125,146	130,000
Supplies	41,496	29,541	45,000
Property and Equipment	274	2,248	4,000
Other Uses	10,810	2,112	1,360
TOTAL EXPENDITURES	<u>\$ 528,430</u>	<u>\$ 644,955</u>	<u>\$ 800,360</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 141,530	\$ 167,263	\$ 217,867
EMERGENCY RESERVE	\$ -	\$ -	\$ 23,239
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 669,960</u>	<u>\$ 812,218</u>	<u>\$ 1,041,466</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 26,165	\$ 19,448	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	<u>\$ 26,165</u>	<u>\$ 19,448</u>	<u>\$ -</u>

	2004-05	2005-06	2006-07
ENROLLMENT:	84.5	103	130



2006-07 Justice High School
\$406,996

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ -	\$ -	\$ -
Summer Salary Accrual	-	-	-
Budget Basis Begining Fund Balance	-	-	-
REVENUE:			
Transfer from General Fund:	\$ -	\$ -	\$ 385,581
Capital Reserve Allocation:	-	-	11,472
Fundraising Revenue:	-	-	-
Athletic Fees	-	-	-
CDE Capital Construction:	-	-	9,943
TOTAL REVENUE	\$ -	\$ -	\$ 406,996
TOTAL RESOURCES	\$ -	\$ -	\$ 406,996
EXPENDITURES:			
Salaries	\$ -	\$ -	\$ 190,000
Benefits	-	-	40,000
Purchased Services	-	-	30,000
Supplies	-	-	7,500
Property and Equipment	-	-	25,000
Other Uses	-	-	2,781
TOTAL EXPENDITURES	\$ -	\$ -	\$ 295,281
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ -	\$ -	\$ 103,155
EMERGENCY RESERVE	\$ -	\$ -	\$ 8,560
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ -	\$ -	\$ 406,996
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ -	\$ -	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	\$ -	\$ -	\$ -

	2004-05	2005-06	2006-07
ENROLLMENT:	0	0	61



2006-07 Peak to Peak K-12 School
\$11,954,252

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Begining Fund Balance	\$ 1,405,496	\$ 1,386,188	\$ 1,881,074
Summer Salary Accrual	295,501	-	-
Budget Basis Begining Fund Balance	1,700,997	1,386,188	1,881,074
REVENUE:			
Transfer from General Fund:	\$ 8,103,149	\$ 8,718,982	\$ 9,488,287
Capital Reserve Allocation:	160,436	215,673	236,203
Fundraising Revenue:	78,621	522,104	100,000
Athletic Fees	-	-	-
CDE Capital Construction:	196,630	173,605	248,688
TOTAL REVENUE	\$ 8,538,836	\$ 9,630,364	\$ 10,073,178
TOTAL RESOURCES	<u>\$ 10,239,833</u>	<u>\$ 11,016,552</u>	<u>\$ 11,954,252</u>
EXPENDITURES:			
Salaries	\$ 3,605,808	\$ 4,003,167	\$ 4,500,000
Benefits	673,929	775,650	1,000,000
Purchased Services	2,003,806	1,908,113	1,600,000
Supplies	362,146	466,231	400,000
Property and Equipment	89,233	64,113	90,000
Other Uses	24,503	32,445	1,918,095
TOTAL EXPENDITURES	<u>\$ 6,759,425</u>	<u>\$ 7,249,719</u>	<u>\$ 9,508,095</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 1,798,719	\$ 1,885,759	\$ 2,168,375
EMERGENCY RESERVE	\$ -	\$ -	\$ 277,782
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 8,558,144</u>	<u>\$ 9,135,478</u>	<u>\$ 11,954,252</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 1,681,689	\$ 1,881,074	\$ -
Summer Salary Accrual	295,501	-	-
GAAP Basis Ending Fund Balance	<u>\$ 1,386,188</u>	<u>\$ 1,881,074</u>	<u>\$ -</u>
	2004-05	2005-06	2006-07
ENROLLMENT:	1,149.5	1,196.5	1,256.0

Glossary of Terms:

Academic Areas:	Math, science, social studies, language arts, physical education, foreign language, music and art.
Accrual Basis:	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
Action Plan:	Statements of specific actions to be taken to make progress in strategic priority areas.
Adequate Yearly Progress:	(AYP) Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.
Advanced Placement Program:	(AP) A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.
Agency Fund:	This fund is used to account for receipts and disbursements from student and district fund raising activities.
Amendment 23:	An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1% for ten years and inflation thereafter.
Appropriation:	A legal authorization granted by the Board of Education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
Assessed Valuation:	The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.
Assets:	Resources owned or held by a government which have monetary value.
Athletics Fund:	(Fund 16) The Athletics Fund is part of the Combined General Fund. This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.
Balance Sheet:	The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.
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:	(Fund 41) The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the Board of Education.
Capital Improvement Planning Committee:	(CIPC) The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the Board of Education.
Capital Reserve Fund:	(Fund 43) The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the Board of Education.
Carryover:	Amount of money remaining at the end of the preceding year and available in the current budget year.
Cash Basis:	A basis of accounting under which transactions are recognized only when cash changes hands.
Categorical Revenues:	Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment, Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Vocational Education.
Central Support Services:	Activities other than general administration, that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.
Charter School Fund:	(Fund 11) This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the District.
Citizen's Bond Oversight Committee:	(CBOC) The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.
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 Preschool & Kindergarten Program Fund: (CPKP) (Fund 29) This Operating Fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the district's Colorado Preschool and Kindergarten Program.

Colorado Student Assessment Program: (CSAP) Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

Combined General Fund: Used to finance and account for all ordinary operations of the District, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Summer School Fund.

Community Schools Fund: (Fund 19) The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the District's educational and enrichment opportunities provided through extended use of BVSD facilities.

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 diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, its clients, and its 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.

Deficit: (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Dental Insurance Fund: (Fund 67) An Internal Service Fund to account for claims and administrative fees of the District's Self-Funded Dental Insurance employee benefit program.

District Accountability Committee: (DAC) 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.
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
Educational Facilities Master Plan:	The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the Board of Education.
Education Excise Tax:	(EET) A City of Boulder tax adopted by Ordinance No. 5662 On November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.
Education Process Management System:	(EPM) More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by 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.

- Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.
- Facility Condition Assessment:** (FCA). The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.
- 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:** (Fund 51) 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.
- Generally Accepted Accounting Principles:** (GAAP) Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.
- 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:** (Fund 10) Provides for the basic day-to-day operational costs of the District. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

- Government Grants Fund: (Government Designated Purpose Grants Fund)
(Fund 22) 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.
- 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.
- Inter-fund 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.
- Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.
- Leadership in Energy and Environmental Design: (LEED) A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.
- Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt:	Debt with a maturity of more than one year after the date of issuance.
Mill Levy:	The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.
Multi-Use Outdoor Facilities Assessment:	(MUOFA). The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.
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 principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the Trust is to be used to finance the activities authorized by the Trust 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, Stipends, Leave) 0200 Employee Benefits (Medicare, PERA, Health, Dental) 0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant) 0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals) 0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition) 0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities) 0700 Property (Land, Buildings, Equipment, Vehicles) 0800 Other Objects (Dues, Interest, Indirect Costs, Internal Charge Accounts) 0900 Other Uses of Funds (Redemption of Principal, Transfers)
Operating Transfers:	All interfund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended
Other Education:	Jitsugyo High School Exchange Program.

- Other Support:** Those activities concerned with providing non-instructional services to students, staff or the community. Activities include 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.
- Para-educator:** Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.
- Parent(s):** Parent, guardian or other persons with legal authority to make educational decisions for children.
- 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 Risk Management 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.
- Program Compatibility Assessment:** (PCA). The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.
- 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.
- 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.
- Revenues:** (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, Operating transfers-in are classified separately from revenues.
- Risk Management Fund:** (Fund 18) This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and workers' compensation claims.
- 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 function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.
- 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) 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 Accountability Report: (SAR) The Student Accountability Report was developed by the Colorado Department of Education. A wide variety of measurements is published on each school in the state and distributed to parents.
- Student 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: (Emergency Reserve)	The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.
Talented And Gifted:	(TAG) 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:	(Fund 15) This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.
Tools of Inquiry for Equitable Schools:	(TIES) 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 Inter-fund Transfers.
Transportation Fund:	(Fund 25) This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the 2005 Transportation mill levy in November 2005.
Treasurer's Fees:	State law permits the Boulder and Gilpin County Treasurers to charge the District one-quarter of one percent of the property taxes collected.
Trust and Agency Funds:	(Funds 71, 72 & 73) These funds are used to account for assets held by the District in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.
Tuition Based Preschool Fund:	(Fund 23) This is a special revenue fund used to account for the two District-operated preschools at Community Montessori and Pioneer Elementary.
US Green Building Council:	(USGBC) The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.
Voice over Internet Protocol:	(VoIP) A telephone communications system that utilizes the internet rather than regular telephone lines.



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.

Appendix A:

Budget Fact Sheet

	Revised Adopted 2005-06 *	Proposed 2006-07	Revised Adopted 2006-07 *
Mill Levies (mills)			
Bond Redemption	3.274	3.200	4.902
Transportation	1.065	1.513	1.509
Abatements	0.461	0.450	0.288
Election	7.862	7.675	7.842
General Fund-School Finance	25.023	24.940	25.023
General Fund Total:	33.346	33.065	33.153
Grand Total:	37.685	37.778	39.564
Assessed Valuation	\$ 4,154,385,863	\$ 4,255,344,146	\$ 4,164,972,283
Enrollment (heads)			
K-12 Enrollment	27,667	27,506	27,790
Pre-K Enrollment	336	329	379
Total Enrollment:	28,003	27,835	28,169
Funded Pupil Count (FTE)			
Elementary	10,989.5	11,059.0	11,174.0
Middle	6,416.0	6,285.5	6,344.5
Senior	9,134.0	9,051.0	9,132.5
Other (Preschool & Facilities)	259.0	251.5	266.5
Total Student FTE:	26,798.5	26,647.0	26,917.5
General Fund	24,763.0	24,432.0	24,710.0
CPKP Fund	120.5	120.5	145.5
Charter Fund	1,915.0	2,094.5	2,062.0
Total Student FTE:	26,798.5	26,647.0	26,917.5
Averaged Funded Pupil Count	26,819.0	26,742.3	26,917.5
Revenues (dollars)			
Per Pupil Revenue	\$ 6,104	\$ 6,315	\$ 6,315
Per Pupil Operating Revenue	\$ 5,836	\$ 6,036	\$ 6,036
Transfer to Ins Reserve:	\$ 120.94	\$ 125.46	\$ 125.46
Transfer to Cap Reserve:	\$ 150.06	\$ 153.54	\$ 153.54
Total Cap. Res./ Ins. Res.:	\$ 271.00	\$ 279.00	\$ 279.00
Program Funding (dollars)			
Property Taxes	\$ 103,870,769	\$ 105,219,778	\$ 103,534,589 **
Specific Ownership Taxes	\$ 8,204,623	\$ 8,281,082	\$ 8,281,082 **
State Equalization	\$ 51,331,658	\$ 54,656,547	\$ 57,382,041 **
Total Program Funding:	\$ 163,407,050	\$ 168,157,407	\$ 169,197,712

* includes December 13, 2005 and January 23, 2007 Supplemental Budget respectively

** Subject to change and includes an estimated uncollected tax amount.

Budget Fact Sheet (Continued)

	Revised Adopted 2005-06 *	Proposed 2006-07	Revised Adopted 2006-07 *
Benefits			
PERA	10.65%	11.15%	11.15% ***
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.19%	0.19%	0.19%
Subtotal % of Salary:	12.29%	12.79%	12.79%
Health Insurance			
CIGNA POS	\$ 3,615	N/A	N/A
CIGNA HMO	\$ 3,470	\$ 4,086	\$ 4,086
CIGNA HDHP	N/A	\$ 3,655	\$ 3,655
Kaiser HMO	\$ 3,025	\$ 3,634	\$ 3,634
Kaiser Catastrophic	\$ 2,652	\$ 3,304	\$ 3,304
Flex Benefit Spending	\$ 50	\$ 120	\$ 120
Dental Insurance	\$ 431	\$ 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	61.76 half - 106.11 full	61.76 half - 106.11 full	61.76 half - 106.11 full
Grants (percentage)			
Indirect Cost Rate	3.28%	3.18%	3.18%
Mileage Rate	\$ 0.405/mile	\$ 0.455/mile	\$ 0.485/mile***
Activity Trip Rates (dollars)			
Driver for in-district athletic and activity trips	\$ 18.74/hour	\$ 19.94/hour	\$ 19.94/hour
Driver for non-district leases	\$ 21.29/hour	\$ 23.54/hour	\$ 23.54/hour
Bus Assistant (if required)	\$ 17.00/hour	\$ 17.71/hour	\$ 17.71/hour
Mileage rate for in-district trips and non-district leases	\$ 0.87/mile	\$ 1.04/mile	\$ 1.04/mile

* includes December 13, 2005 and January 23, 2007 Supplemental Budget respectively

*** PERA and Mileage Rate increases are effective 1/1/2007

Appendix B:

Assessed Valuation Information, 1981-2007

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy
1981	553,026,010	7.60 %	54.800
1982	559,614,570	1.19 %	56.470
1983	588,656,720	5.19 %	57.290
1984	706,807,480	20.07 %	61.610
1985	764,286,110	8.13 %	59.110
1986	822,050,400	7.56 %	68.760
1987	857,865,980	4.36 %	68.760
1988	1,604,656,250	87.05 %	40.130
1989	1,527,297,570	-4.82 %	43.240
1990	1,537,477,510	0.67 %	45.723
1991	1,559,935,940	1.46 %	43.608
1992	1,578,926,090	1.22 %	50.101
1993	1,637,406,850	3.70 %	51.605
1994	1,765,907,340	7.85 %	48.920
1995	1,820,696,730	3.10 %	50.349
1996	2,086,632,190	14.61 %	45.640
1997	2,161,110,090	3.57 %	46.743
1998	2,301,159,440	6.48 %	45.344
1999	2,395,324,350	4.09 %	50.356
2000	2,801,776,710	16.97 %	44.000
2001	2,963,535,310	5.77 %	42.890
2002	3,783,288,590	27.66 %	34.807
2003	3,856,639,869	1.94 %	38.524
2004	3,982,709,224	3.27 %	38.255
2005	3,986,744,431	0.10 %	37.423
2006	4,154,385,863	4.20 %	37.685
2007	4,164,972,283	0.25 %	39.564

Appendix C:

Mill Levies, 1981-2007

For Collection in Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1981	45.180	6.620	N/A	3.00	N/A	N/A	54.800
1982	45.850	6.620	N/A	3.00	1.00	N/A	56.470
1983	46.480	5.620	N/A	4.00	1.19	N/A	57.290
1984	51.550	5.040	N/A	4.00	1.00	N/A	61.590
1985	49.370	4.740	N/A	4.00	1.00	N/A	59.110
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	2.0	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	39.564

Appendix D:

History of School Finance Act - Entitlement per Pupil Funding

	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment From Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% increase of Funded Pupil Count	Increase in # of funded pupils from prior year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	-17		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.50%	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**	27,921	-1	0.00%	26,739.5	26,741.0*	-0.18%	-48.5
2006-07	\$6,315	28,169	248	0.89%	26,917.5		0.66%	176.5

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

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

** Per Pupil Revenue for 2004-05 and 2005-06 includes a \$1 rescission.

Appendix E:

**BOULDER VALLEY SCHOOL DISTRICT RE-2
COMPUTATION OF LEGAL DEBT MARGIN**

(Unaudited)

2006 taxable assessed valuation	\$ 4,154,385,863
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit	830,877,173
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2006	<u>133,250,000</u>
LEGAL DEBT MARGIN	<u><u>\$ 697,627,173</u></u>

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

Source: Boulder Valley School District RE-2.

Note: The above calculation is from the 2005-06 Comprehensive Annual Financial Report and does not reflect the planned 2007 debt issuance.

Appendix F:

Debt Schedule:

General Obligation Debt

<u>Issue</u>	<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding 7/1/2006</u>	<u>Principal Due 06/07 Fiscal Year</u>	<u>Interest Due 06/07 Fiscal Year</u>
2001 General Obligation	Refund Portion of 1994A Issue	3/24/2002	12/1/2008	\$ 24,230,000	\$ 11,345,000	\$ 3,615,000	\$ 337,204
1999 General Obligation	New Capital Construction	2/15/1999	12/1/2018	63,655,000	58,735,000	725,000	2,813,736
1997 General Obligation	Refund Portion of 1994A Issue	10/1/1997	12/1/2015	68,810,000	63,170,000	3,035,000	3,076,781
Total				\$156,695,000	\$133,250,000	\$7,375,000	\$ 6,227,721

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	9,640,000	4,299,674	13,939,674
2013-2017	55,975,000	13,701,403	69,676,403
2018-2019	26,505,000	1,298,550	27,803,550
Total	\$125,875,000	\$ 40,704,000	\$166,579,000

Certificates of Participation

<u>Issue</u>	<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding 7/1/2006</u>	<u>Principal Due 06/07 Fiscal Year</u>	<u>Interest Due 06/07 Fiscal Year</u>
2003 Certificates	Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003	6/1/2016	\$ 7,275,000	\$ 5,805,000	\$ 505,000	\$ 193,633

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	580,000	118,563	698,563
2013-2016	2,565,000	254,375	2,819,375
Total	\$ 5,300,000	\$ 1,012,843	\$ 6,312,843

Capital Leases

<u>Issue</u>	<u>Purpose</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding 7/1/2006</u>	<u>Principal Due 06/07 Fiscal Year</u>	<u>Interest Due 06/07 Fiscal Year</u>
High Volume Digital Printer	Copy Center	3/14/2002	2/14/2008	\$ 238,164	\$ 78,791	\$ 45,864	\$ 5,200

The following is a schedule of future minimum payments on the capital lease:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 32,927	\$ 1,115	\$ 34,042
Total	\$ 32,927	\$ 1,115	\$ 34,042

Note: The above calculation is from the 2005-06 Comprehensive Annual Financial Report and does not reflect the planned 2007 debt issuance.

Appendix G:

State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2006-2007

May 31	School district/BOCES administration submits proposed FY2006-07 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 FY2006-07 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 FY2006-07 school finance funding for the period July 2006 through November 2006 will be based. This revised projection is used until actual October 2006 counts are available and processed.
June 23	School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.)
June 23	School district repays outstanding contingency reserve loans, if any, to CDE.
June 30	Local board of education adopts FY2006-07 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.)
June/July	School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2005-06 from the county treasurer (30-25-302(5)(b), C.R.S.) This amount of this funding is reduced from FY2005-06 state share of "Total Program" funding.
July 14	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 31	Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.
July 31	Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)

August 1	Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2005-06 financial data.
August 15	School district/BOCES submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2005 – June 30, 2006, reimbursement period (22-51-105(1), C.R.S.)
Aug 15-Oct 1	No earlier than August 15 th and no later than October 1 st , 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 29	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 29	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 29	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 29	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).
September 29	School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7))
September 29	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.)
September 29	School districts with Negotiated Business Incentive Agreements, if any, provides to CDE preliminary estimates of the 2006 assessed valuation of taxable personal property covered by the agreement. The district must provide verification of the estimated amount by the County Assessor.
September 29	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 2 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 18 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 13 Local board of education makes final changes, if any, to FY 2006-07 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 and Kindergarten Program preschool pupils and special education preschool pupils for funding. A district may use October 2 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 2 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 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 21 School district provides to CDE a copy of its official November 7, 2006, ballot questions or a copy of its official November 7, 2006, 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 21 School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d), C.R.S.)
- November 30 Independent Auditor must provide the FY 2005-06 Audit to the School District within five months following the close of the fiscal year.

- 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 FY2006-07 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 29 School district with negotiated taxpayer incentive agreement, if any, certifies to CDE the 2006 assessed valuation of taxable personal property covered by the agreement(s).
- December 29 School district/BOCES must approve their FY 2005-06 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor’s Integrity Check Report, and must download their final ADE reports.
- December 29 School district/BOCES must have their FY 2005-06 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 29 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 15 CDE shall deliver school’s annual accountability report to each public school. (22-7-606(1)(a), C.R.S.)
- January 15 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 15 Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program.
- 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.)
April 7	School districts receiving Colorado Preschool and Kindergarten Program (CPKP) funding complete the electronic CPKP Reapplication and Annual Report.
15 th 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.)
25 th 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 a true and correct copy of each collective bargaining agreement entered into by the board of education and all subsequent collective bargaining agreements entered into by the board of education, within ten working days following the date of ratification of each agreement, to be: (a) Posted on the website of the school district, if the school district maintains a website; (b) Filed with the state board of education through the "directory" data submission process; (c) Made available for public inspection during regular business hours in a convenient and identified location at the main administrative office of the school district; and (d) Filed with the board of trustees of the largest public library located within the school district (22-32-109.4, C.R.S.)
Continuing	Any contract between the charter school and the local board of education approved between July 1, 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)(I), C.R.S.)



- Continuing Any contract between the institute charter school and the Institute approved between July 1, 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)(I), 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:
Colorado Department of State Elections Center

NOTE: This calendar identifies critical dates for the 2006-07 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will posted on the CDE website at:

www.cde.state.co.us/cdefinance/download/CriticalDatesFY2006-07.doc.

Appendix H:**Applicable Board Policies:**

The following board policies refer to the budget.

DB: Annual Operating Budget

Both the extent and quality of educational services affect - and are affected by - the financial program. All are governed by policies of the Board of Education, subject to the state statutes on what studies must be offered by the School District, state statutes regarding the financial resources available to the School District, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the Superintendent of Schools, is presented to the Board of Education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the School District during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

FUND BALANCE REQUIREMENTS

In order to ensure its ongoing financial health, the District needs to maintain a minimum level of year-end fund balance.

To meet this end, 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.

LEGAL REFS.:

C.R.S. § 22-44-101-117 (school district budget law)

C.R.S. § 22-44-201-206 (financial policies and procedures)

C.R.S. § 22-44-105 (Budget-contents-mandatory)

AGREEMENT REF.:

Teachers' agreement, Section B

CROSS REF.:

DB sub codes (all relate to the budget)

NOTE: The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § 22-44-203 and 204)

DBB: Fiscal Year

In accordance with the law, the fiscal year of the District shall begin July 1 and end June 30 of the same fiscal year.

LEGAL REF.:

C.R.S. § 22-44-102(4) (school district budget law)

DBC: Budget Deadlines and Schedules

Preparation of the annual budget shall proceed in line with a budget preparation calendar, which will ensure that the Board and the administration meet deadlines established by law for budget presentation and adoption, and for certification of amounts to be raised by taxes.

As a guide, the calendar of important budget schedules and dates issued annually by the Colorado Department of Education shall be used. This calendar cites the pertinent statutory requirements and shall be used as the guideline for identifying tasks and deadlines in the budget preparation process.

LEGAL REFS.:

C.R.S. § 22-40-102(1) (certification-tax revenues)

C.R.S. § 22-44-103(1) (budget and appropriation-required)

C.R.S. § 22-44-107(1) (appropriation resolution-required)

C.R.S. § 22-44-108(2) (preparation of budget)

C.R.S. § 22-44-109(1) (notice of budget-publication)

C.R.S. § 22-44-110(1) and (4) (budget-consideration-adoption)

DBH: Budget Adoption Procedures

The Superintendent will submit a proposed budget to the Board of Education in accordance with the law. The proposed budget shall be available for inspection in the central administration office, and public notices shall be published to that effect.

The Board shall establish and publish an adoption date for the proposed budget, not to be later than June 30 of each year for the ensuing fiscal year.

At the time the Board adopts the budget, it shall also adopt an accompanying appropriations resolution.

LEGAL REFS.:

C.R.S. § 22-44-103 (budget and appropriation-required)

C.R.S. § 22-44-107 (appropriation resolution-required)

C.R.S. § 22-44-109 (notice of budget-publication)

C.R.S. § 22-44-110 (budget-consideration-adoption)

AGREEMENT REF.:

Teachers' agreement, Section B

DBK: Budget Transfers

Under law, the Board of Education may, upon the recommendation of the Superintendent, transfer any unencumbered moneys from the contingency reserve account (which is within the general fund) to any other fund. The Board may not, however, transfer moneys from the capital reserve fund or the bond redemption fund.

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

The Board shall not transfer moneys from the capital reserve fund, the Risk Management Fund, the bond redemption fund, or the instructional supplies and materials, instructional capital outlay or the other instructional purposes accounts in the general fund, with the exceptions as noted below.

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

SCHOOL BUDGET ACCOUNTS

Principals and their designees are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Budget Director.

PROGRAM BUDGET ACCOUNTS

Program managers and their designees are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor.

All budget transfers require the approval of the Budget Director.

LEGAL REFS.:

C.R.S. § 22-32-107 I (Duties-treasurer)

C.R.S. § 22-44-102(3) (Definitions)

C.R.S. § 22-44-106(1) (Contingency reserve - operating reserve)

C.R.S. § 22-44-112 (Transfer of monies)

C.R.S. § 22-44-113 (Borrowing from funds)

C.R.S. § 22-45-103 (1) (a)(II) (Funds)

C.R.S. § 22-54-105 (Funds)

C.R.S. § 24-10-115 (Authority for public entities to obtain insurance)

DD: Grants Management

The School District is receptive to outside financial support to aid in delivery, maintenance, and improvement of the educational program. The District will apply for and receive appropriate federal, state, and private grants that will support the Strategic Plan or otherwise assist in improving student achievement. In addition, funds from private corporations, trusts, and foundations will be solicited unless specifically rejected by the Board of Education.

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

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

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

DEB: Loan Programs (Funds from State Tax Sources)

SHORT-TERM BORROWING

The superintendent shall notify the Board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the Board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the Board.

The Board authorizes the President and the Superintendent to execute promissory notes on behalf of the School District from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

STATE INTEREST-FREE LOAN PROGRAM

The superintendent shall notify the Board when it becomes evident that a general fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the Board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the Board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

TAX ANTICIPATION NOTES

The Board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

LEGAL REFS.:

C.R.S. § 22-40-107 (short term loans)

C.R.S. § 22-54-110 (loans to alleviate cash flow problems)

C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

DFA: Cash Management/Investment Policy

The Board of Education authorizes the Superintendent to effectively manage the District's financial assets and to invest all funds not needed immediately.

District funds shall be invested in accordance with Colorado statutes and in a manner designed to accomplish the following objectives:

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

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

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

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

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

AUTHORIZED INVESTMENTS INCLUDE:

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

- US Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds, and Treasury Strips with maturities not exceeding five years from the date of purchase.
- Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and strips issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Bank (FFCB), Federal Home Loan Bank (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC) with maturities not exceeding five years from the date of purchase.
- Commercial Paper with an original maturity of 270 days or less which is rated at least A-1 by Standard & Poor's, P-1 by Moody's, or F1 by Fitch at the time of purchase by each service that rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated at least A by Standard & Poor's, A2 by Moody's, or A by Fitch by each service that rates the issuer.
- Repurchase Agreements with maturities of 180 days or less collateralized by U.S. Treasury or Federal Instrumentality securities listed above with the maturity of the collateral not exceeding ten years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the District approved Master Repurchase Agreement. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held in the District's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the-market daily.

Repurchase Agreements shall be entered into only with dealers who have executed a District approved Master Repurchase Agreement with the District and who are recognized as Primary Dealers with the Federal Reserve Bank of New York. Primary Dealers approved as Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent.

- Local Government Investment Pools authorized under CRS 24-75-701 and 24-75-702, that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to U.S. Treasury obligations, Federal Instrumentality securities, repurchase agreements collateralized by U.S. Treasury or Federal Instrumentality securities, and commercial paper; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.
- Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to securities authorized herein; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

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

LEGAL REFS.:

C.R.S. § 24-75-601-603 (Funds-legal investments)

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses:

The Board of Education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the School District, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

The School District, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of School District sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:

1. Site identification

- School District shall grant qualified third parties access to School District facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify School District for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

2. Submittal of preliminary design to School District

- Third party wishing to pursue the installation of telecommunication facilities on School District sites and facilities after completing its site and facilities identification process shall submit to the School District Department of Operations the following:
 - a. Survey and legal description of proposed site.
 - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
 - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
 - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing School District use.
 - e. Proposed source of electrical power and telephone connection.

3. License agreements shall require:

- The initial term to not exceed five years and shall be subject to termination by School District for School District purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify School District.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.

- Obtaining all permits required by FCC.
 - Manage all construction and installation on sites but subject to construction and safety standards promulgated by the School District.
 - Nonexclusive use of sites and facilities with a covenant to cooperate with any other third-party users of telecommunication facilities utilizing the same sites.
 - Provisions for multiple-site use by third party when desired and agreed to by the School District.
 - All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the School District.
 - License granting limited access by third party across School District property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to School District use.
 - All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the School District, and the site and facilities shall be restored to original condition.
 - Third party shall maintain and keep sites and facilities in good repair.
 - Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
 - Third party to maintain liability, property, and workers compensation insurance with the School District as an additional insured.
 - Nonassignability without School District consent.
 - Final approval by School District which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the School District telecommunication needs.
4. This policy is not intended to vest any rights to the use of School District facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the Board of Education and shall be determined on a case-by-case basis.

LEGAL REF.:

C.R.S. 22-32-110(f)

CROSS REF.:

FL, Retirement of Facilities

DG/DGA: Depository of Funds/Authorized Signatures

All monies received by the School District shall be deposited in an official bank as designated by the Board. Such financial institution must qualify as an eligible public depository in accordance with state law.

The Accounting Department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When monies are withdrawn from the custody of the county treasurer, such withdrawn monies shall be deposited by the treasurer of the Board or official custodian to the credit of the district in a depository designated by the Board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all District funds authorized by the Board of Education, except student activity funds, will require the facsimile signature of the Treasurer of the Board of Education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the Board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the Board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the Principal or Assistant Principal at the school. Monies of the school activity accounts will be deposited in a designated bank located within the District. This financial institution must qualify as an eligible public depository in accordance with state law.

LEGAL REFS.:

C.R.S. § 22-32-109(1) (g) (Board of education - district duties-custody of monies)

C.R.S. § 22-32-110(1) (x) (specific powers-custody of monies)

C.R.S. § 22-32-121 (facsimile signature)

C.R.S. § 22-40-104 (relates to county treasurer)

C.R.S. § 22-40-105 (tax levies and revenues-depositories)

C.R.S. § 22-45-104 through -106 (accounting and reporting)

DH: Bonded Employees and Officers

The District's Chief Financial Officer/Chief Operating Officer and Director of Finance and Accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the Superintendent.

The Secretary and Treasurer of the Board of Education shall, as required by Colorado statute, be individually bonded. The separate bonds for the Secretary and the Treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the School District.

Employees who are responsible for handling District funds shall be covered by the District's crime coverage insurance policy, assuming all funds are handled in accordance with the District's cash handling procedures.

LEGAL REFS.:

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (Board of education-district duties-custody of school district moneys)

DI: Fiscal Accounting and Reporting

The Superintendent shall be responsible for receiving and properly accounting for all funds of the District.

The accounting system used shall conform to the requirements of the State Board of Education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the Board will receive financial statements on a quarterly basis.

NOTE: Fiscal accounting and reporting must meet requirements established by the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

DIA: Accounting System

The accounting system used by the District provides for the classifying of all receipts as to source, and for the classifying of all expenditures as to type, in accordance with Colorado State Department of Education requirements.

Besides the three major funds (general fund; bond redemption fund; and capital reserve fund), a uniform and adequate system is used in food services accounting, trust and revolving accounting, student body activity accounting, and any other fund as authorized by law or the Board of Education.

Records of the receipts and expenditures of all school funds are available at all times to the Board of Education and the administration to enable them to plan and evaluate the operation of the various aspects of the school system. Records are also available to the public upon request.

Cost accounting projects are constantly in progress as a measure toward better budgeting and spending.

LEGAL REFS.:

C.R.S. 22-45-101 et seq.

C.R.S. 29-1-501 et seq.

NOTE: The Financial Policies and Procedures Handbook published by the State Board of Education establish guidelines for public schools' accounting systems and procedures, under C.R.S. 22-44-203 and 22-44-204.

DID: Inventories (And Property Accounting)

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

Fixed assets (also called capital assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Infrastructure assets also have a unit value of \$5,000 or greater.

All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

LEGAL REF.:

C.R.S. 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials Audits

DIE: Audits:

In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year.

The Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the district for report to the Board of Education.

The auditor shall meet with the Board to discuss the audit report, make recommendations to the Board concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the auditor to the school district within five months after the close of the fiscal year unless a request for an extension of time is granted by the state auditor. Within 30 days after the Board receives the audit, it shall be submitted to the state auditor and the Colorado Department of Education.

The Board reserves the right to request an audit at more frequent intervals if desired.

LEGAL REFS.:

C.R.S. § 22-32-109(1) (k) (Board of Education-specific duties)

C.R.S. § 24-75-601.3 (Remedial actions - investments not made in conformance with statute)

C.R.S. § 29-1-601, et seq. (Local government audit law)

DIEA: District Audit Committee

The Board of Education has the responsibility to district residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board of Education establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

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

The District Audit Committee shall be comprised of five members:

Two Board of Education members, one being the Board of Education treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the district's Chief Operations Officer; the district's Director of Finance and Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board of Education for a two year term. The district's independent auditor may be asked to attend selected committee meetings.

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The committee shall submit a report to the Board of Education at the end of each fiscal year detailing its activities during the fiscal year.

LEGAL REFS.:

C.R.S. § 22-32-109(1) (k) (Board of Education-specific duties)

C.R.S. § 22-54-101, et seq. (Public School Finance Act of 1994)

C.R.S. § 29-1-601, et seq. (Local government audit law)

CROSS REFS.:

BBA, School Board Powers and Duties

DI, Fiscal Accounting and Reporting

DIE, Audits

DJ: Purchasing and Contracting

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless it is impossible or impractical to conduct competitive buying.

All competitive bidders will be granted equal consideration, although the Board may, in the best interest of the School District, provide for prequalification of bidders. Each transaction shall be regarded on its own merits.

Awarding of Contracts

First consideration shall be given to the interests, policies, and objectives of the Boulder Valley School District in awarding contracts. Other factors to be considered include quality, availability, and price of the product, quality and availability of service, and responsibility of the vendor. Responsibility of the vendor shall include, but not be limited to, evidence of nondiscriminatory hiring practices, nondiscriminatory subcontracting practices, and evidence of meeting specified delivery deadlines. However, the School District reserves the right to reject any and all bids, in whole or in part. The acceptance, individually or on behalf of the School District, of any benefits or services offered by vendors in addition to the bid specifications is prohibited.

When all factors, including price, are equal, the award shall be made to vendors whose primary place of business is within the School District.

Unless otherwise provided by resolution, all contracts for \$25,000 or more to which the Board of Education is a party shall first be authorized by Board resolution, prepared with the approval of the attorney for the School District. After Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party and that a copy is properly filed with the Board's records.

Contracts between \$10,000 and \$24,999 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with, and funds have been budgeted for the purchase or contract.

The Superintendent of Schools or designee has the authority to enter into agreements with third parties for training or other services or activities within the mission of the School District provided that the amount involved does not exceed \$10,000.

Trade Practices and Vendor Relations

A. General

The School District shall cooperate with trade and industrial associations and with government and private agencies in the formulation and development of sound business methods that will foster and promote fair, ethical, and legal trade practices.

B. Sale of Goods by District Employees

No employee and no firm owned in whole or in part by an employee, will be allowed to sell to the School District or to students of the School District, goods or services of any kind without the express prior written consent of the Board.

C. Purchase of Goods and Services to be paid for by Parents or Students

1. All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal, who shall request that the Purchasing Department obtain bids or quotations as required under this policy. Free and fair competition on the part of vendors shall be ensured.
2. The vendor selected may be identified as the successful bidder, but may in no way be identified as the "official" vendor of the school or the School District by either school staff or by the vendor himself.
3. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect. The Superintendent may, upon good cause being shown and in the best interests of the District, bar any firm or person from the use of school facilities for soliciting purchases from, or services to, students.

Purchasing Procedures

A. Specifications

All specifications should state clearly what is required, and should be written in such a manner as to provide for competitive buying.

B. Purchasing - Responsibility

1. The Purchasing Department of the Division of Business Services shall issue purchase orders or is authorized to issue procurement cards for the purchase of items and services authorized in the District's adopted budget and purchased in accordance with this policy.

2. The Purchasing Department shall have the responsibility and authority to administer this policy, and shall provide for central control and accounting concerning purchase and delivery of materials, supplies, and equipment for all instructional and service use.

C. Purchasing - Bids and Quotations

Competitive bidding for the purchase of goods and services, except professional services, shall be accomplished in accordance with this policy.

1. For the purchase of goods or services with a unit price of less than \$1,000, the Purchasing Department may issue orders or make procurement card purchases directly with the vendor, using applicable catalogs or price lists, or obtaining informal telephone or written quotations. When a Board-approved employee is selling a product or service that falls within this range, competitive pricing must be obtained by the Purchasing Department, using informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated. The Purchasing Department may also authorize schools, departments, and employees to make procurement card purchases as provided in paragraph D. below.
2. For the purchase of goods or services with a unit price between \$1,000 and \$9,999.99, the Purchasing Department will obtain informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated.
3. For the purchase of goods or services with a unit price of \$10,000 or over, written sealed bids shall be obtained by the Purchasing Department, opened publicly, and tabulated. Bids for items with a unit price of \$25,000 or more will be submitted to the Board of Education for approval.
4. Textbooks are ordered directly from publishers in accordance with the approved textbook list.
5. Library books are ordered on the basis of discount from lists and services available.

D. Procurement Cards

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

E. Cooperative Purchasing

The Purchasing Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits this District.

F. Emergency Purchases

If a condition develops which is likely to result in immediate physical injury to persons, damage to School District property, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes.

LEGAL REFS.:

C.R.S. 22-32-109(1) (b)

C.R.S. 22-63-204

DJ-R: Purchasing and Contracting

PURCHASING - BIDS AND QUOTATIONS

Competitive bidding for the purchase of goods and services, except professional services, shall be accomplished in accordance with Board Policy DJ.

1. For the purchase of goods or services with a unit price between \$.01 and \$999.99, the Purchasing Department will issue orders directly to the vendor, using applicable catalogs or price lists, or obtaining informal telephone or written quotations. When a Board-approved employee is selling a product or service that falls within this range, competitive pricing must be obtained by the Purchasing Department, using informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated. The Purchasing Department may also authorize schools, departments, and employees to make procurement card purchases as provided by Board Policy DJ.
2. For the purchase of goods or services with a unit price between \$1,000 and \$9,999.99, the Purchasing Department will obtain informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated.
3. For the purchase of goods or services with a unit price of \$10,000 or over, written sealed bids shall be obtained by the Purchasing Department, opened publicly, and tabulated. Bids for items with a unit price of \$25,000 or more will be submitted to the Board of Education for approval.
4. Textbooks are ordered directly from publishers in accordance with the approved textbook list.
5. Library books are ordered on the basis of discount from lists and services available.

AWARDING AND SIGNING CONTRACTS

Superintendent of Schools or designee has the authority to enter into agreements with third parties for training or other services or activities within the mission of the School District, provided that the amount involved does not exceed \$10,000.

This policy provision includes contracts for providing customized training and various small contracts needed by building principals such as rental of vending machines or reservations and use of outside facilities. Any contract signed by a building principal or budget manager shall not exceed one year. The purchasing and contracting Board policy, including the competitive quotation guidelines based on unit price, shall apply.

"Designee" may refer to the purchasing agent for the School District, a budget manager, or building principal. Contracts between \$10,000 and \$24,999 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with, and funds have been budgeted for the purchase or contract.

Unless otherwise provided by resolution, all contracts in excess of \$25,000 to which the Board of Education is a party shall first be authorized by Board resolution, prepared with the approval of the attorney for the School District. After Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party and that a copy is properly filed with the Board's records.

SALE OF GOODS OR SERVICES BY DISTRICT EMPLOYEES

An employee may request permission to sell to the District as follows:

1. The employee must submit a detailed letter to the purchasing agent, in advance of the sale, which states the employee's position in the District, the nature of the goods or services the employee wishes to sell, and whether the request is for a one time sale or for permission to sell through the current fiscal year. Requests to sell personal items belonging to the employee, new or used, will not be considered.
2. The purchasing agent will review the request and prepare the item for Board approval for the next regularly scheduled meeting. Requests to sell on a one time basis will be submitted to the Board after competitive quotations have been obtained, and the employee's quote is determined to be the lowest acceptable quotation. Requests to sell products or services on an "as requested" basis for the fiscal year will be submitted for Board approval when received. The Purchasing Department will competitively price the product or service when a school or department desires to make a purchase.
3. Following Board approval the purchasing agent will send a letter notifying the employee of the Board's action. Permission will be recommended if the nature of the proposed transaction(s) assists in supporting the goals of the District. All purchases from Board-approved employees must follow bid and quotation guidelines based on unit price, described in the first section of this regulation. Professional services (i.e., consulting, staff training, demonstrations, etc.) may be exempt from the competitive bidding process if the service offered is unique or impractical to bid.

DJB: Petty Cash Accounts

For such purchases as cannot be reasonably handled through the regular central purchasing channels, each building principal shall be permitted to maintain a petty cash fund for the use of staff members in purchasing small items for curriculum or authorized co-curricular activities.

The amounts of the various petty cash funds must be specifically established by the Director of Finance & Accounting.

No orders may be placed nor materials requested which are to be paid for with petty cash funds before such orders or requests have been discussed with and approved by the building principal responsible for the petty cash account. All proper ordering procedures shall be followed.

DJGA: Sales Calls And Demonstrations

Sales representatives shall be required to transact their business with the Purchasing Department only, and are not permitted in schools or other departments for the purpose of making sales.

If special or technical details about goods or services to be purchased are required, permission for visits must be obtained through the Purchasing Department, Executive Director of Elementary Education, and/or Executive Director of Secondary Education.

Sales calls and demonstrations shall be scheduled at times that will not interfere with the instructional program.

Current practice codified 1978

DK: Payment Procedures

All demands for payment from District funds shall be processed by the Accounting Department, under the general supervision of the Director of Finance and Accounting. The Director of Finance and Accounting shall have the authority, as granted annually by the Board of Education, to affix the facsimile signature of the Board Treasurer to warrants, orders, or checks issued in the conduct of the official fiscal business of the School District.

Adequate accounting procedures shall be observed in the payment of all bills.

The Budget Director shall ensure that budget allocations are observed, and that total expenditures do not exceed the amount allocated in the budget for all items.

CROSS REF.:

DG/DGA, Depository of Funds/Authorized Signatures

DL/DLA: Payroll Procedures/Payday Schedules

PAYROLL DISTRIBUTION AND RECORDS

All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Chief Personnel Officer.

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

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

LEGAL REF.:

C.R.S. § 22-63-104 (pertains to certification as a prerequisite for payment)

AGREEMENT REFS.:

Office personnel agreement, Section C

Service personnel agreement, Article XIV

DLB: Salary Deductions

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The Superintendent is authorized to approve the types of voluntary deductions available to employees.

Salary deductions shall be made for absences not covered by leave policies adopted by the Board of Education. Such deductions shall be calculated on the basis of the employee's work year.

AGREEMENT REFS.:

Teachers' agreement, Section F

Service personnel agreement, Article III

Paraprofessionals' agreement, Section C

CROSS REFS.:

GCBC, Professional Staff Fringe Benefits

GDBC, Support Staff Fringe Benefits

DLB-R: Salary Deductions:

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

PERA

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

CREDIT UNION

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

SAVINGS BOND

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

LIFE SURVIVOR'S INSURANCE

The Public Employees' Retirement Association has two insurance plans which provide survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through a payroll deduction plan. PERA will supply information about these plans.

HEALTH AND DENTAL INSURANCE

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family memberships may be added through a payroll deduction plan. Procedures shall be handled by the Human Resources Division.

TAX DEFERRED SAVINGS PLANS

If offered by the District, employees may participate in PERA's Voluntary Investment Plan (401k), the District's tax sheltered annuity plan (403b), and/or the deferred compensation plan (457) through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for their investment elections and for compliance with Internal Revenue Code rules and regulations.

EMPLOYEE CONTRIBUTION CAMPAIGN

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one time donations in cash or check or authorize payroll deductions to be made to the Foundation for Boulder Valley Schools, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.

PROFESSIONAL DUES

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

AGREEMENT REFS.:

- Teachers' agreement, Section F
- Service personnel agreement, Article III
- Paraprofessionals' agreement, Section C

CROSS REFS.:

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

DLC: Employee Expense Reimbursements

Employees who are required to travel from school to school and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by Finance and Accounting Services. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

If an employee travels out of town on business or for professional training, an "Application for Attendance at a Professional Meeting" form must be completed and approved by the employee's supervisor prior to the trip. Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip.

If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require authorization by the employee's supervisor. This includes, but is not limited to, professional travel reimbursements, contract for service payments and Personnel Action Form additional compensation payments.

AGREEMENT REFS.:

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

CROSS REF.:

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

DN: School Properties Disposal Procedures

The Executive Director for Business and Support Services or his designee shall determine whether school property other than real estate is obsolete and/or of no further value to the School District, and shall decide the manner of disposal of such equipment: by sealed bid, auction, or appraisal.

The Boulder Valley School District will conduct sales at least once a year of items declared surplus by the District. All such items shall be placed on display prior to sale.

Teachers and other building personnel will be notified before the public, so that they may preview and request materials they desire in their classroom or department.

The public will be given advance notice of these sales, and will be given an opportunity to view the items on display.

Current practice codified 1978

CROSS REF.: FL, Retirement of Facilities

NOTE: Details regarding disposal of surplus furniture and equipment are available from the business office. Details regarding disposal of textbooks are available from the District Instructional Materials Center.

DN-R: School Properties Disposal Procedures – Textbooks

Schools can choose from two options when disposing of any textbooks. Library books are also included in the definition of textbooks. The following lists the procedures available:

1. Used books can be marketed to a used book dealer. A list of book dealers that purchase used books will be furnished by the Purchasing Department; however, it will be the school's responsibility to contact the dealer and handle the arrangements. Checks are to be made out to Boulder Valley Schools. Proceeds are credited into the school's textbook account in the District's general fund for the purpose of purchasing textbooks.
2. Used books can be returned to the warehouse and put in used textbook storage. While in storage, other schools (including charters) can take used books at no cost throughout the school year. Once a year the district invites textbook companies to bid and purchase the remaining books. Any textbooks remaining are sold to the general public at the annual warehouse auction. Proceeds from these sales are deposited in the general fund for general allocation to district programs. All books remaining after auction are available for donation. Requests for donation should be filed with and distributed through the warehouse. Only as a last resort will books be destroyed by the warehouse.

ADOPTED: October 9, 2001

CROSS REF.: DN, School Properties Disposal Procedures



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