

BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity



Revised Adopted Budget 2008-2009

Boulder Valley School District
6500 Arapahoe Road
Boulder, Colorado 80301
(303) 447-1010
www.bvsd.org

Revised Adopted Budget 2008-2009



Excellence and Equity

Helayne B. Jones

Board of Education

Helayne Jones, Ed.D.
President

Laurie Albright, Ed.D.

Lesley Smith, Ph.D.
Vice-President

Jean Paxton

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Treasurer

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Superintendent
Christopher King, Ph.D.

GFOA Statement

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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**Boulder Valley School District
Colorado**

For the Fiscal Year Beginning

July 1, 2007

Charles S. Cox

President

Jeffrey R. Emery

Executive Director

TABLE OF CONTENTS

Introductory Section

TABLE OF CONTENTS.....	1
BOULDER VALLEY SCHOOL DISTRICT – BOARD MEMBERS	2
SUPERINTENDENT’S CABINET.....	2
EXECUTIVE SUMMARY.....	3
LETTER OF TRANSMITTAL.....	3
OUR PURPOSE	4
PRINCIPAL ISSUES FACING THE DISTRICT.....	5
ECONOMIC CONDITIONS AND OUTLOOK	5
UNDERSTANDING SCHOOL FINANCE IN COLORADO.....	6
SCHOOL FINANCE ACT FUNDING FOR 2008-09.....	10
ENROLLMENT PROJECTIONS.....	11
ALLOCATION OF BUDGETS TO SCHOOLS.....	11
DISTRICT-WIDE ENROLLMENT CHANGES	12
STUDENT FTE BY FUND	12
STUDENT DEMOGRAPHICS.....	13
EMPLOYEE COMPENSATION	13
FUND BALANCE REQUIREMENTS	14
COMPLIANCE STATEMENTS	14
GOVERNING POLICIES.....	15
BUDGET DEVELOPMENT PROCESS	15
BUDGET DEVELOPMENT TIMELINE	18
ALL FUNDS	20
APPROPRIATION 2008-09.....	21
FIVE YEAR APPROPRIATIONS BY FUND TYPE	22
BUDGET ADJUSTMENT PLAN	23
GENERAL OPERATING FUND.....	25
HIGHLIGHTS	25
REVENUE SOURCES.....	26
ONE-TIME EXPENDITURES.....	27
BEGINNING BALANCE ASSUMPTIONS	27
REVENUE ASSUMPTIONS	28
EXPENDITURE ASSUMPTIONS	30
RESERVE AND TRANSFER ASSUMPTIONS.....	31
BUDGET ADJUSTMENT PLAN	32
SUMMARY OF CHANGES IN FTE.....	36
OTHER FUNDS	39
BUILDING FUND SUMMARY.....	39
SIX YEAR PROJECT LIST	43
CAPITAL RESERVE FUND SUMMARY.....	44
CHARTER SCHOOL FUND	45
DOCUMENT SUMMARY	46
ACKNOWLEDGEMENTS AND AWARDS.....	47

TABLE OF CONTENTS (continued)

Organizational Section

TABLE OF CONTENTS.....	49
ORGANIZATIONAL CHART.....	50
PROFILE OF THE GOVERNMENT.....	52
BUDGET DECISIONS SHAPED BY GOALS AND FINANCIAL CONSTRAINTS.....	52
PLAN AND ASSESS FOR CONTINUOUS IMPROVEMENT.....	52
DISTRICT VISION, GOALS AND STRATEGIES.....	53
ORGANIZATIONAL OPERATING DEPARTMENTS AND GOALS.....	56
CONNECTING BUDGETS TO GOALS.....	69
BASIS OF BUDGETING AND ACCOUNTING.....	70
FINANCIAL INFORMATION.....	71
OTHER INFORMATION.....	72
GOVERNING POLICIES.....	73
TYPE AND DESCRIPTION OF FUNDS.....	75
DEFINITION OF ACCOUNT CODE STRUCTURE.....	77
FACILITIES, LAND/BUILDINGS, COMMUNITIES AND GEOGRAPHIC INFORMATION.....	80

Our Schools

TABLE OF CONTENTS.....	83
SCHOOL LEADERSHIP.....	85
ANGEVINE MIDDLE.....	86
ARAPAHOE CAMPUS.....	88
ARAPAHOE RIDGE HIGH.....	88
BOULDER TEC.....	90
ASPEN CREEK K-8.....	92
BOULDER COMMUNITY SCHOOL OF INTEGRATED STUDIES (BCSIS).....	94
BEAR CREEK ELEMENTARY.....	96
BIRCH ELEMENTARY.....	98
BOULDER HIGH.....	100
BOULDER PREPARATORY HIGH SCHOOL.....	102
BROOMFIELD HEIGHTS MIDDLE.....	104
BROOMFIELD HIGH.....	106
CASEY MIDDLE.....	108
CENTAURUS HIGH.....	110
CENTENNIAL MIDDLE.....	112
COAL CREEK ELEMENTARY.....	114
COLUMBINE ELEMENTARY.....	116
COMMUNITY MONTESORI.....	118
CREEKSIDE ELEMENTARY.....	120
CREST VIEW ELEMENTARY.....	122
DOUGLASS ELEMENTARY.....	124
EISENHOWER ELEMENTARY.....	126
ELDORADO K-8.....	128
EMERALD ELEMENTARY.....	130
FAIRVIEW HIGH.....	132
FIRESIDE ELEMENTARY.....	134
FLATIRONS ELEMENTARY.....	136
FOOTHILL ELEMENTARY.....	138
GOLD HILL ELEMENTARY.....	140
HALCYON MIDDLE-SENIOR HIGH.....	142
HEATHERWOOD ELEMENTARY.....	144
HIGH PEAKS ELEMENTARY.....	146
HORIZONS ALTERNATIVE K-8 CHARTER.....	148
JAMESTOWN ELEMENTARY.....	150

TABLE OF CONTENTS (continued)

Organizational Section (continued)

Our Schools (continued)

JUSTICE HIGH.....	152
KOHL ELEMENTARY	154
LAFAYETTE ELEMENTARY.....	156
LOUISVILLE ELEMENTARY.....	158
LOUISVILLE MIDDLE	160
MANHATTAN SCHOOL OF ARTS & ACADEMICS.....	162
MESA ELEMENTARY	164
MONARCH HIGH.....	166
MONARCH K-8.....	168
NEDERLAND ELEMENTARY	170
NEDERLAND MIDDLE/SENIOR.....	172
NEW VISTA HIGH.....	176
PEAK TO PEAK K-12 CHARTER SCHOOL	178
ESCUELA BILINGÜE PIONEER ELEMENTARY.....	182
NEVIN PLATT MIDDLE.....	184
BARNARD D. RYAN ELEMENTARY.....	186
ALICIA SANCHEZ ELEMENTARY.....	188
SOUTHERN HILLS MIDDLE	190
SUMMIT MIDDLE CHARTER SCHOOL.....	192
SUPERIOR ELEMENTARY	194
UNIVERSITY HILL ELEMENTARY	196
WHITTIER INTERNATIONAL ELEMENTARY	198

Financial Section

TABLE OF CONTENTS.....	201
ALL FUNDS.....	202
SUMMARY.....	202
BEGINNING BALANCE SUMMARY	203
REVENUE SUMMARY.....	204
TRANSFERS IN SUMMARY.....	205
EXPENDITURE SUMMARY.....	206
RESERVES SUMMARY	207
TRANSFERS OUT SUMMARY	208
ENDING BALANCE SUMMARY	209
SUMMARY OF CHANGES.....	210
BUDGETED EXPENDITURES PER STUDENT	211
AUTHORIZED FTE SUMMARY.....	212
SCHOOL ALLOCATION FORMULAS	214
SPECIAL PROGRAM ALLOCATIONS.....	218
SPECIAL EDUCATION FUNDING	219
SPECIAL EDUCATION COSTS	220
CDE 18 REPORT	221
COMPUTATION OF LEGAL DEBT MARGIN.....	226
CERTIFICATES OF PARTICIPATION: GENERAL OPERATING FUND.....	226
GENERAL OBLIGATION DEBT: BOND REDEMPTION FUND	227

TABLE OF CONTENTS (continued)

Financial Section (continued)

General Operating Fund

TABLE OF CONTENTS.....	229
SUMMARY	230
REVENUE SUMMARY	232
EXPENDITURES SUMMARY	234
RESERVES & TRANSFER SUMMARY	236
STRETCHING YOUR BVSD DOLLAR.....	238
MAKING CHOICES IN THE BVSD BUDGET	240
EXPENDITURE BY SERVICE (SRE)*	242
SRE FIVE-YEAR COMPARISON	243
SERVICE (SRE) BUDGETS BY OBJECT	244
PROJECT/PROGRAM BUDGETS BY OBJECT	249
AUTHORIZED POSITIONS	257
LOCATION BUDGET BY OBJECT	258

Other Funds

TABLE OF CONTENTS.....	265
TECHNOLOGY FUND.....	266
ATHLETICS FUND	268
RISK MANAGEMENT FUND.....	272
COMMUNITY SCHOOLS FUND.....	274
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND.....	276
TUITION-BASED PRESCHOOL FUND	278
TRANSPORTATION FUND.....	280
COLORADO PRESCHOOL PROGRAM FUND	282
BOND REDEMPTION FUND.....	284
BUILDING FUND	286
PHASE 1 – PROJECT LIST	288
CAPITAL RESERVE FUND	290
PROJECT SUMMARY	292
NUTRITION SERVICES FUND	296
HEALTH INSURANCE FUND	298
DENTAL INSURANCE FUND.....	300
TRUST AND AGENCY FUNDS	302
PUPIL ACTIVITY FUND.....	304

Charter School Fund

TABLE OF CONTENTS.....	305
CHARTER SCHOOL FUND.....	306
SUMMIT MIDDLE CHARTER SCHOOL.....	308
SERVICE (SRE) BUDGETS BY OBJECT	309
HORIZONS K-8 SCHOOL.....	310
SERVICE (SRE) BUDGETS BY OBJECT	311
BOULDER PREPARATORY HIGH SCHOOL.....	312
SERVICE (SRE) BUDGETS BY OBJECT	313
JUSTICE HIGH SCHOOL.....	314
SERVICE (SRE) BUDGETS BY OBJECT	315
PEAK TO PEAK CHARTER SCHOOL	316
SERVICE (SRE) BUDGETS BY OBJECT	317

TABLE OF CONTENTS (continued)

Informational Section

TABLE OF CONTENTS.....	319
IMPLEMENTATION OF THE NEW CENTURY GRADUATE VISION.....	320
ACHIEVEMENTS TOWARD 2012 DISTRICT GOALS	321
A GENERATION OF COLORADO SCHOOL FINANCE	327
PER PUPIL EXPENDITURES	330
STUDENT ENROLLMENT.....	331
ENROLLMENT AND STUDENT FTE BY LEVEL	331
ALL SCHOOLS CLASS SIZE VS. STUDENT-TEACHER RATIO.....	332
ELEMENTARY CLASS SIZE VS. STUDENT-TEACHER RATIO	333
STUDENT-TEACHER RATIOS.....	334
AUTHORIZED FTE HISTORY SUMMARY – ALL FUNDS.....	335
ENROLLMENT PROJECTIONS	338
METHODOLOGY	338
SUMMARY.....	339
ALL FUNDS 3-YEAR PROJECTIONS.....	340
METHODOLOGY	340
GENERAL OPERATION FUND	341
TECHNOLOGY FUND	344
ATHLETICS FUND	345
RISK MANAGEMENT FUND	346
COMMUNITY SCHOOLS FUND	347
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND	348
TUITION-BASED PRESCHOOL FUND.....	349
TRANSPORTATION FUND.....	350
COLORADO PRESCHOOL PROGRAM FUND.....	351
BOND REDEMPTION FUND	352
BUILDING FUND	353
CAPITAL RESERVE FUND	354
NUTRITION SERVICES FUND.....	355
HEALTH INSURANCE FUND.....	356
DENTAL INSURANCE FUND	357
TRUST AND AGENCY FUNDS.....	358
PUPIL ACTIVITY FUND	359
CHARTER SCHOOL FUND	360

TABLE OF CONTENTS (continued)

Informational Section (continued)

Appendices

TABLE OF CONTENTS.....	361
APPENDIX A: BUDGET FACT SHEET.....	362
APPENDIX B: MILL LEVIES, 1981-2009.....	364
APPENDIX C: BOULDER VALLEY SCHOOL DISTRICT - TOTAL MILL LEVY.....	365
APPENDIX D: ASSESSED VALUATION INFORMATION, 1981-2008.....	366
APPENDIX E: PROPERTY TAX LEVIES AND COLLECTIONS	367
APPENDIX F: DEMOGRAPHIC AND ECONOMIC STATISTICS.....	367
APPENDIX G: HISTORY OF SCHOOL FINANCE ACT.....	368
APPENDIX H: PRINCIPAL PROPERTY TAXPAYERS.....	369
APPENDIX I: PRINCIPAL EMPLOYERS	370
APPENDIX J: COMPUTATION OF GENERAL OBLIGATION DEBT	371
APPENDIX K: SCHOOL DISTRICT COMPARISONS.....	372
APPENDIX L: STATE OF COLORADO - CRITICAL DATES.....	376
APPENDIX M: GOVERNING POLICIES.....	380

Glossary

TABLE OF CONTENTS.....	397
GLOSSARY OF TERMS	398
ACRONYM REFERENCE	407

INTRODUCTORY SECTION

BOULDER VALLEY SCHOOL DISTRICT – BOARD MEMBERS	2
SUPERINTENDENT’S CABINET.....	2
EXECUTIVE SUMMARY.....	3
LETTER OF TRANSMITTAL.....	3
OUR PURPOSE	4
PRINCIPAL ISSUES FACING THE DISTRICT	5
ECONOMIC CONDITIONS AND OUTLOOK	5
UNDERSTANDING SCHOOL FINANCE IN COLORADO.....	6
SCHOOL FINANCE ACT FUNDING FOR 2008-09.....	10
ENROLLMENT PROJECTIONS.....	11
ALLOCATION OF BUDGETS TO SCHOOLS.....	11
DISTRICT-WIDE ENROLLMENT CHANGES	12
STUDENT FTE BY FUND	12
STUDENT DEMOGRAPHICS	13
EMPLOYEE COMPENSATION	13
FUND BALANCE REQUIREMENTS	14
COMPLIANCE STATEMENTS	14
GOVERNING POLICIES.....	15
BUDGET DEVELOPMENT PROCESS	15
BUDGET DEVELOPMENT TIMELINE	18
ALL FUNDS	20
APPROPRIATION 2008-09.....	21
FIVE YEAR APPROPRIATIONS BY FUND TYPE	22
BUDGET ADJUSTMENT PLAN	23
GENERAL OPERATING FUND.....	25
HIGHLIGHTS	25
REVENUE SOURCES.....	26
ONE-TIME EXPENDITURES.....	27
BEGINNING BALANCE ASSUMPTIONS.....	27
REVENUE ASSUMPTIONS.....	28
EXPENDITURE ASSUMPTIONS	30
RESERVE AND TRANSFER ASSUMPTIONS	31
BUDGET ADJUSTMENT PLAN	32
SUMMARY OF CHANGES IN FTE	36
OTHER FUNDS.....	39
BUILDING FUND SUMMARY	39
SIX YEAR PROJECT LIST.....	43
CAPITAL RESERVE FUND SUMMARY	44
CHARTER SCHOOL FUND	45
DOCUMENT SUMMARY	46
ACKNOWLEDGEMENTS AND AWARDS.....	47



Boulder Valley School District – Board Members

Top Row (left to right):

District B
Lesley Smith, Ph.D.
Vice President

District D
Ken Roberge,
Treasurer

District G
Jim Reed

District C
Laurie Albright, Ed.D.

Bottom Row (left to right):

District F
Jean Paxton

District A
Helayne Jones, Ed.D.
President

District E
Patti J. Smith



Superintendent’s Cabinet



Christopher King, Ph.D.
Superintendent

- Ellen Miller-Brown, Ph.D.Deputy Superintendent for Teaching and Learning
- Rebecca McClure..... Asst. Superintendent of Human Resources
- Deirdre Pilch, Ed.D., Sec Asst. Superintendent for School Leadership
- Sandy Ripplinger, Elem. & K8 Asst. Superintendent for School Leadership
- Von Sheppard, Elem. Asst. Superintendent for School Leadership
- Judy Skupa, Ph.D. Asst. Superintendent of Curriculum & Instruction
- Joseph Sleeper..... Asst. Superintendent of Operations
- Jonathan Dings, Ph.D. Chief of Planning and Assessment
- Dave Williamson.....Chief Information Officer
- Leslie Stafford Chief Financial Officer
- Karen Daly Executive Director of Student Success
- André Lanier, Ph.D. Executive Director of Institutional Equity
- Melissa Mequi, Esq. Legal Counsel
- Briggs Gamblin Director of Communications & Legislative Policy

Letter of Transmittal

Budget Services



Date: May 27, 2008
To: Dr. Christopher King, Superintendent
From: Bill Sutter, Executive Director of Budget and Procurement Services *WMS*
Subject: 2008-09 Revised Adopted Budget

I am pleased to present the 2008-09 Revised Adopted Budget for fiscal year July 1, 2008 – June 30, 2009. The board of education has adopted the revised budget for the fiscal year 2008-2009 on November 18, 2008 that ensures a quality education for all students and financial stability within its available resources.

The funding of public education in Colorado is a complex challenge. As a result, our most immediate district challenge is to identify and fund active, interventionist approaches to student learning that provide excellent and equitable student learning opportunities for each of our nearly 29,000 students so that they may become Boulder Valley School District New Century Graduates. Budget considerations must include the behind-the-scenes support provided throughout the district to carry out numerous functions so that *Maximum Learning and Achievement* can occur at our schools.

For the vast majority of our students, Boulder Valley School District is meeting or exceeding student, teacher and parent expectations. This point is proven by our district's consistent academic showing among the top three of Colorado's large Front Range school districts – and often the top district – as measured by state and national academic rankings.

In continuing these efforts we must keep the district current with state and federal regulations, developing curriculum and instruction to meet state standards, managing a multi-million dollar budget, and the basic operations of the organization. With multiple sources of revenue, federal and state mandates, etc., it is important we do everything possible to see that instructional priorities guide budget priorities as much as possible. The revised budget is essentially a maintenance budget with resources targeting class size maintenance, charter enrollment growth, and critical district needs in the areas of socio-economic de-stratification, student social-emotional needs, literacy support and building maintenance. The development of this budget takes into account all the goals and strategic priorities that have been developed for the Boulder Valley School District.

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 2008-09 school year. This concern is driven by the district's relatively stable enrollment coupled with a struggling economy surrounded by the State of Colorado's continuing budget crisis and dilemmas for the future regarding funding for public education. The passage of Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, continues to support Boulder Valley School District and other school districts across the State of Colorado through the added benefit of removing many financial pressures from the state budget process, insuring more stable funding for public education into the near future.

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

This extensive document was prepared by the district's Budget Services Department, and to the best of our knowledge and belief, the enclosed data are accurate in all material respects and is reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2008-09 fiscal year.



Our Purpose

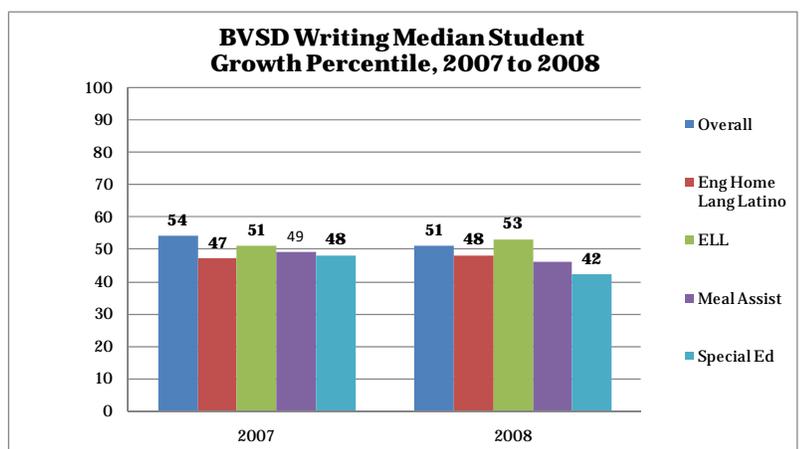
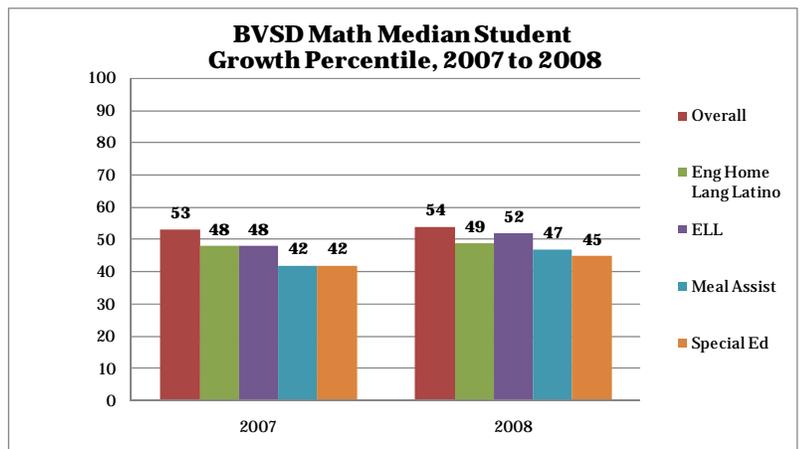
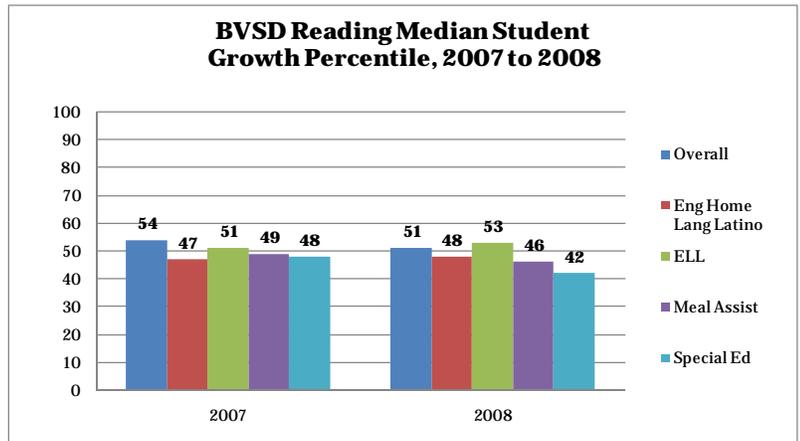
Last fall, the Boulder Valley School District Board of Education unanimously adopted specific, measurable five-year goals (2007-12) in the areas of academic achievement, educational equity and school climate that seek to meet the educational needs of each of our nearly 29,000 students and deliver them the promise of excellence and equity as they strive to become Boulder Valley School District New Century Graduates.

Our new goals reflect the Boulder Valley School District's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement. The Boulder Valley School District does an outstanding job meeting the learning expectations of approximately 20,000 of our students. Our challenge is to continue to meet those students' academic expectations while intervening more individually to tackle the challenges faced by roughly 9,000 Boulder Valley School District students.

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

During 2008-2009 school year, the board of education will establish a fourth long range goal in the area of operations. While this important area of the Boulder Valley School District administration it is more difficult to measure in terms of its direct impact on academic achievement, there is no doubt that non-instructional parts of our organization that critically support instructional delivery, ensure equitable distribution of resources, and help to make our schools positive, welcoming places for student learning are important. Boulder Valley School District can and will meet this challenge while continuously enhancing the high academic achievement of all our students through a curriculum that is rigorous, equitable, and socially relevant.

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



Principal Issues Facing the District

To address the principal issues facing the district as noted below, revenues fund the following priorities: providing competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and through second grade in higher needs schools; continuing socio-economic destratification programs in selected schools; technology support and building maintenance. At this time, one-time funding has been allocated for student support, literacy programs, and professional development.

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

Stratification Another area of concern is socio-economic and racial stratification occurring between some Boulder Valley School District schools. In the fall of 2004, the board of education appointed a Stratification Task Force to examine this phenomenon within the district. This citizen-led group researched district data, policies, and practices and developed recommendations to deal with this concerning trend. The Stratification Task Force report, executive summary, and recommendations can be found on the Boulder Valley School District website (www.bvdsd.org). Many of the recommendations are under review for implementation in the current and coming fiscal years. This 2008-09 Revised Adopted Budget continues funding for programs targeting destratification.

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

Economic Conditions and Outlook

Analysis of 2007-08

For the year ended June 30, 2008, revenues exceeded expenditures and transfers in the General Operating Fund. In total, this is a combination of additional revenue and unspent budget items. The largest variances occurred in salaries and benefits, and textbooks on the expenditure side and additional funds from a slightly higher student count than projected on the revenue side. Policy DB states that any excess of revenues over expenditures may only be spent on one-time items. Other district funds ended the year in line with budgeted revenue collections and expenditures with the exception of the Transportation Fund, which continues to see high costs associated with specialized student needs.

The revised student enrollment estimates were slightly below submitted numbers for 2007-08. 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 of financial obligations associated with employee contracts.

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.

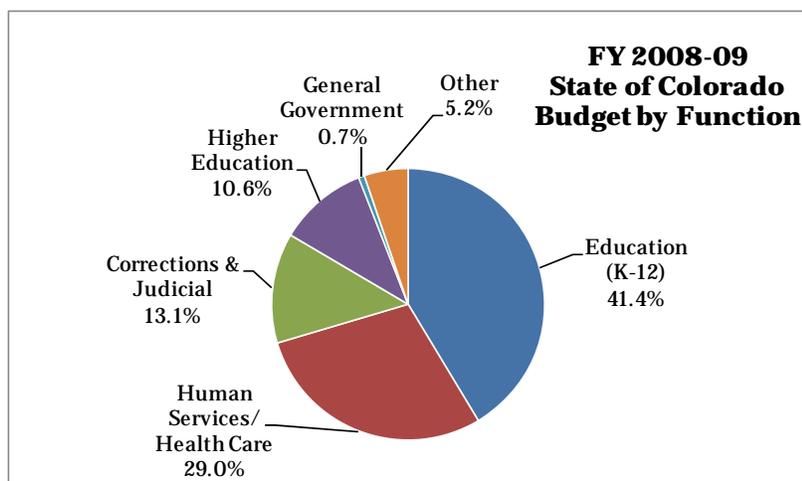


Economic Conditions and Outlook (continued)

Funding for 2008-09

Each year, the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to education. The state economic picture is important to the district because a major source of funding for the district's General Operating Fund is received through the state's School Finance Act established by the state legislature. The 2008 legislative session focused upon school funding issues, especially an anticipated restructure of the state's school finance formula which provides more than half the funding for Colorado K-12 education. The portion allocated for K-12 education is divided among 178 Colorado school districts throughout the state using formulas in the state's School Finance Act and TABOR. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes. After the state determines the funding, each district determines how to fund its local system including every school within the district.

For the year 2008-09, the legislature increased funding for K-12 public education beyond that mandated in Amendment 23 of the Colorado constitution. This additional funding is to address increasing costs for school districts, bringing the total per pupil revenue increase to 3.5 percent. This increase to the state per pupil base revenue exceeds the 3.2 percent which included a 2.2 percent inflationary increase plus an additional 1 percent funding as required by Amendment 23. This additional funding was identified for the specific purposes of assisting in attracting and retaining teachers and to preserve the amount allocated to educating students in the face of escalating costs of operations and the education of students.



Source: Colorado General Assembly – Budget in Brief 2008-09
http://www.state.co.us/gov_dir/leg_dir/jbc/apprepts.htm

Understanding School Finance in Colorado

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

Understanding School Finance in Colorado (continued)

Who Determines How Much Funding Each School District Receives?

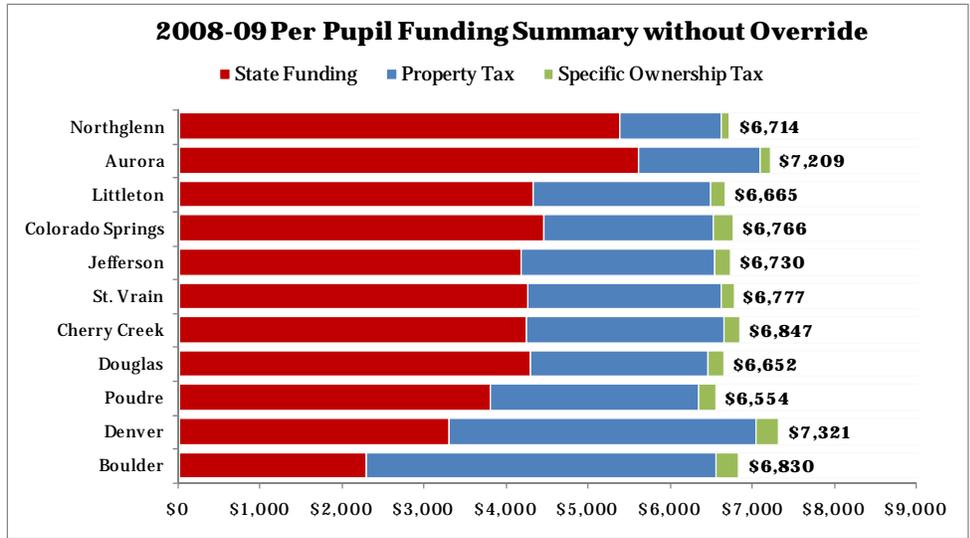
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

Equity in School Funding

The School Finance Act is aimed at ensuring that all children in the state receive an equitable educational experience. The Act outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2008-09 school year, it is estimated the Boulder Valley School District will receive \$6,830 for each student full-time equivalent (FTE).

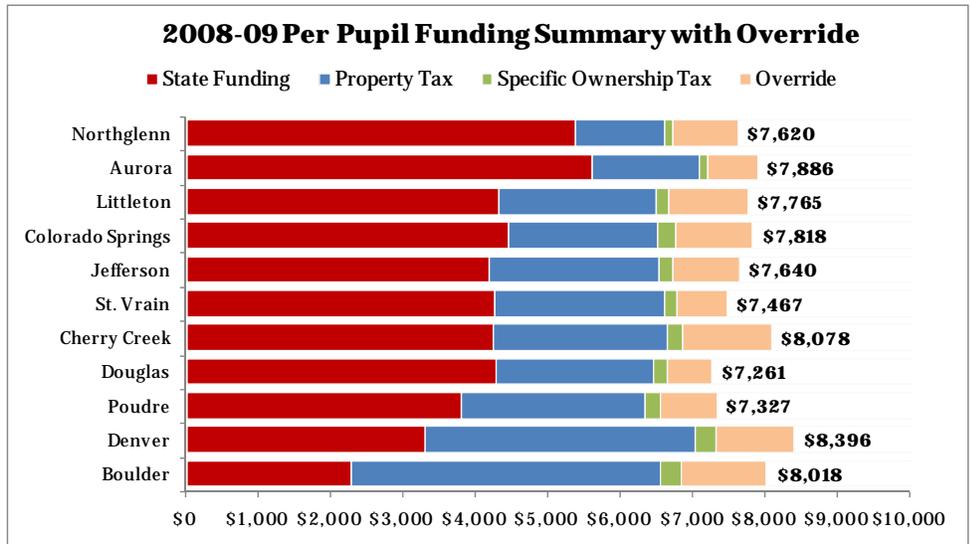
State Equalization

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



Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. Boulder Valley School District voters generously approved school overrides in November of 2005, 2002, 1998, and 1991. This additional funding is capped by state law at 20 percent of total program funding. All override revenues come from increased property taxes; no additional state funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of School Finance Act funding the district receives.



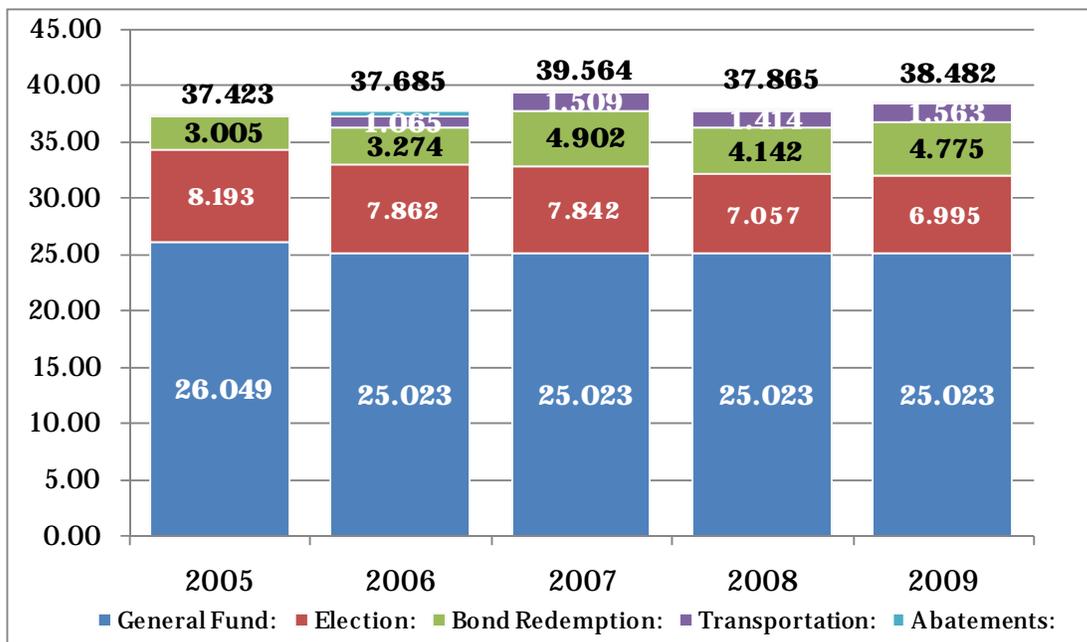


Understanding School Finance in Colorado (continued)

Mill Levies

The Colorado School Finance Act was revised again in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the school district. This 1994 School Finance Act set the standard mill levy at 40 mills for all districts. In some areas of Colorado, property values (assessed valuation) have increased dramatically since 1994, thus decreasing the mills. In Boulder Valley, the General Operating Fund mills are projected to remain at 25.023 in 2009.

The total 2008-09 Boulder Valley School District mill levy is projected to be 38.482 mills, which is a 1.6 percent increase from the prior year. The mill levy is applied to assessed valuation, which is projected to increase by 0.89 percent, remaining at \$4.6 billion net of tax incremental financing (TIF) agreements. The School Finance Act of 1994 was amended during the 2008 legislative session to freeze the mill levy for many districts in the state. The School Finance Act mill levy for Boulder Valley School District is frozen at 25.023 mills. The Boulder Valley School District 1991, 1998, and 2002 budget override (referendum) elections result in a levy of 6.995 mills. The mill levy for abatements, refunds, and omitted property is 0.126 mills. The General Operating Fund mill levy totals 32.144 mills, the Bond Redemption Fund is at 4.775 mills, and the Transportation mill levy is 1.563 mills, all totaling 38.482 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section of this document.



Notes:

- 2009 assessed valuation estimated at \$4,669,303,925
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
- General Fund Mills are associated with School Finance Act funding.

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

Understanding School Finance in Colorado (continued)



How Does Supporting Education Impact Your Taxes?

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

Doing the Math:

State law sets the property tax assessment rate. In the 2009 collection year, homeowners will pay an estimated assessment rate of 7.96 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

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

- The, 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by .001 equals \$7.96 per mill.
- In 2009, the Boulder Valley School District tax rate is estimated at 38.482 mills or \$306.32 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 \$1,115.98 in school taxes for each \$100,000 of taxable business property.

Amendments that affect school funding:

TABOR:

Colorado's "Taxpayer's Bill of Rights" – also known as TABOR – sets taxing and spending limits on all levels of government in the state, from special districts such as fire protection and schools to county and state governments. TABOR's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution.

TABOR has many provisions that impact school funding from the state. The most significant limitations are:

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

TABOR also impacts district spending as the law requires that a school district hold 3 percent of expenditures in reserve. This reserve can only be spent in an emergency situation which *excludes* economic conditions, revenue shortfalls, or salary and fringe benefit increases.

Referendum C:

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

The goal of the referendum is to restore budget cuts since 2001 and reset the base funding level, temporarily reversing the ratchet effect of TABOR.

Amendment 23:

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



School Finance Act Funding for 2008-09

Over 83.7 percent of the General Operating Fund revenues come from state level decisions. The Colorado State Legislature approved School Finance Act (SFA) funding that increased the statewide base by 3.2 percent. This included an inflationary increase of 2.2 percent plus one percent. 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. In addition, the Legislature included additional funding to address some increasing costs for school districts. The total per pupil increase is 0.3 percent. The projected School Finance Act per pupil revenue (PPR) for 2008-09 for Boulder Valley School District is \$6,830. Total program funding, defined by the School Finance Act, is projected to be \$187,545,027. However, the timing of tax collections over two fiscal years will result in almost \$900,000 less revenue in 2008-09 from the state-determined per pupil revenues.

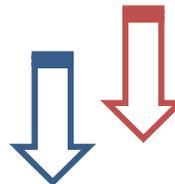
	Revised Adopted 2007-08	Proposed Adopted 2008-09	Revised Adopted 2008-09
Revenues (dollars)			
Per Pupil Operating Revenue (PPOR):	\$ 6,314	\$ 6,539	\$ 6,532
Transfer to Risk Management:	127.09	163.27	151.42
Transfer to Capital Reserve:	164.91	134.73	146.58
Total Cap. Res./ Risk. Mgnt.:	\$ 292.00	\$ 298.00	\$ 298.00
Per Pupil Revenue (PPR):	\$ 6,606	\$ 6,837	\$ 6,830
Total Program Funding (dollars)			
Property Taxes *	\$ 179,448,687	\$ 187,885,546	\$ 187,768,994
less: Specific Ownership Taxes	7,517,057	7,530,662	7,530,662
less: State Equalization	56,192,179	61,807,642	62,538,174
Total Program Funding:	\$ 115,739,451	\$ 118,547,242	\$ 117,700,158

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

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

The Funding Equation (08-09 budgeted)	
Per Pupil Revenue: (PPR)	\$6,830
Funded Pupil Count: x(FPC)	27,491.8
School Finance Act Funding:	\$187,768,994
Opportunity Cost in Dollars of 100 Fewer Students	
Per Pupil Revenue: (PPR)	\$6,830
Funded Pupil Count: x(FPC)	(100)
School Finance Act Funding:	(\$683,000)

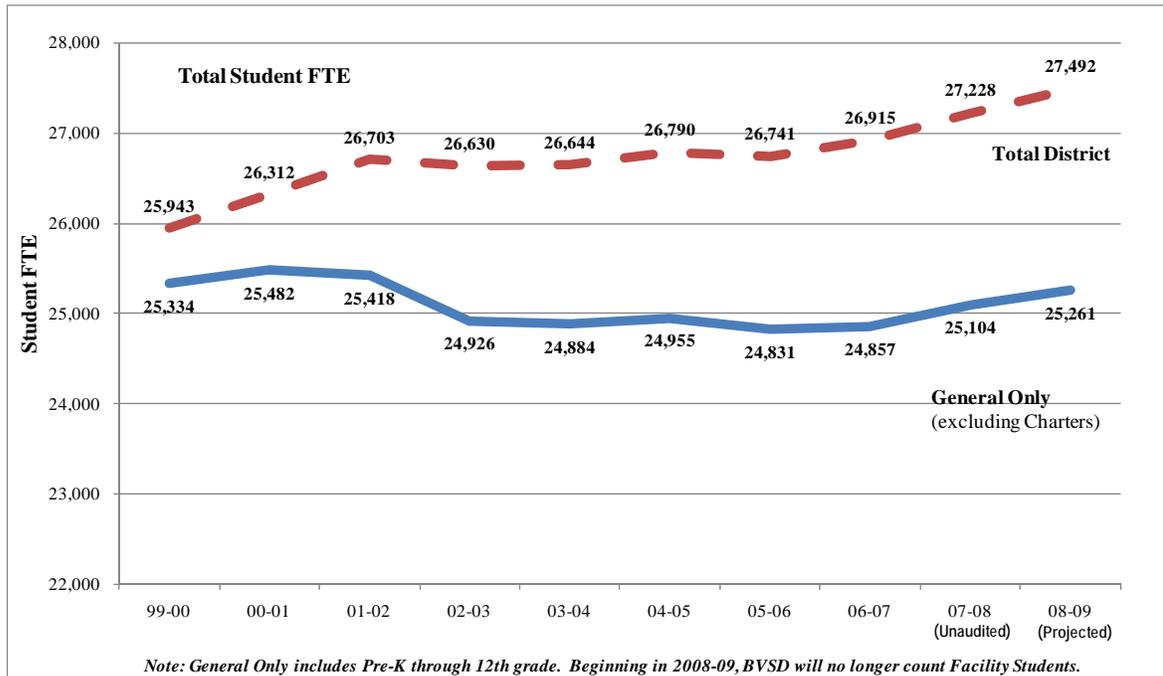
**Fewer Students =
Fewer Dollars**



Enrollment Projections

The 2008-09 enrollment projections indicate a slight increase of 0.97 percent across the district. Projected charter school growth of 5.05 percent is driven by continued growth until contract maximums are reached. Subsequently, non-charter schools are expected to increase by 0.61 percent, or 152.1 FTE when compared to the 2007-08 unaudited actual student FTE, continuing the trend of stable enrollment for the past six years. The following charts show the historical change in Boulder Valley School District enrollment.

Beginning in 2008-09, districts will no longer count students placed in out-of-district facilities. Pupils receiving instructional services at an approved facility school will be submitted directly to the state by the facility school. In previous year's total student FTE, the number of facility students has ranged from a low of 38 to a high of 70 per year. In addition, beginning in 2008-09 kindergarten students are funded at 0.58 FTE, an increase of 0.08 FTE. This increase accounts for the non-charter school growth when compared to the previous year.



Allocation of Budgets to Schools

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

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

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

Instructional staffing levels are generally based on ratios per student. Total student enrollment has been stable, reflecting growth of less than one percent. As growth occurs at particular levels, or as student populations shift between levels, staffing levels are adjusted to meet those needs. In reference to the *Summary of Changes in FTE* schedule on pages 36-38, there were major reorganizations that took place in the administrative areas in order to provide an increase of teacher FTE to the schools. Total teacher FTE for the district was increased by 8.69 FTE as a result of these reorganizations.



District-Wide Enrollment Changes

The total number of Boulder Valley School District students is projected to increase by 199 from the October 1, 2008, pupil count. For the funded pupil count, preschool and half-time first through twelfth grade students are counted as 0.5 FTE; kindergarten students are counted as 0.58 FTE. In 2008-09, the total student FTE is expected to increase by 264.3 FTE, a 0.97 percent increase. Sixty-three percent of this increase is due to a change in funding for kindergarten students from 0.5 FTE to 0.58 FTE to fund a portion of full-day kindergarten programs.

	2007-08 Unaudited Actual	2008-09 June Adopted	2008-09 Revised October Budget	COMPARISONS	
				2007-08 Actual to 2008-09 Revised	2008-09 June Adopted to 2008-09 Revised
Total Enrollment (Heads)	28,488.0	28,615.0	28,687.0	199.0 / 0.70%	72.0 / 0.25%
Total Student Full Time Equivalent (FTE)	27,227.5	27,480.7	27,491.8	264.3 / 0.97%	11.1 / 0.04%
Total Funded Pupil Count (FTE)*	27,227.5	27,480.7	27,491.8	264.3 / 0.97%	11.1 / 0.04%

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

Student FTE by Fund

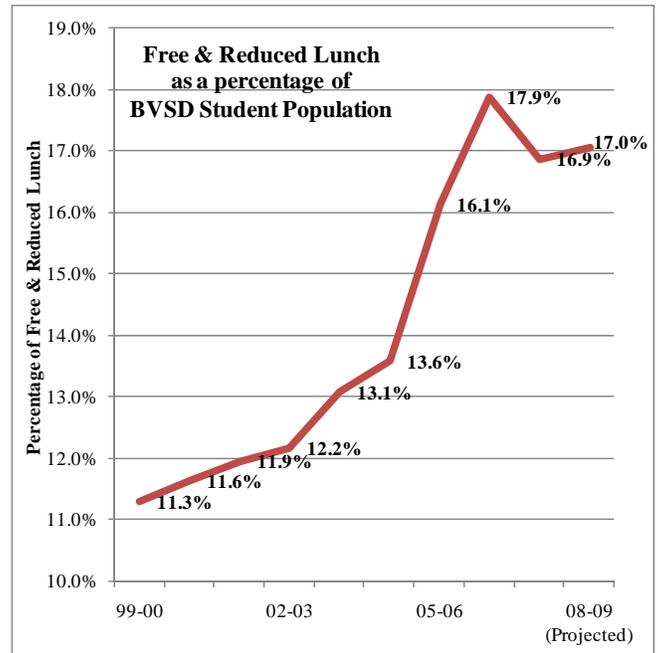
As noted above, the district-wide student FTE is projected to increase by 264.3, or a 0.97 percent increase from 2007-08 unaudited actual figures. Further examination of enrollment by fund reveals that General Operating Fund student FTE is expected to increase by 152.1, Charter School Fund is projected to increase by 107.2 student FTE, and the Colorado Preschool Program Fund is expected to increase by 5.0 student FTE. Again, the increases are largely due to the change in funding for kindergarten students.

	2007-08 Unaudited Actuals	2008-09 June Adopted	2008-09 Revised October Budget	COMPARISONS	
				2007-08 Actual to 2008-09 Revised	2008-09 June Adopted to 2008-09 Revised
General Operating Fund	24,942.0	25,172.8	25,094.1	152.1 / 0.61%	-78.7 / -0.31%
Charter Fund	2,124.0	2,185.4	2,231.2	107.2 / 5.05%	45.8 / 2.10%
Colorado Preschool Program Fund	161.5	122.5	166.5	5.0 / 3.10%	44.0 / 35.92%
Total Student Full Time Equivalent	27,227.5	27,480.7	27,491.8	264.3 / 0.97%	11.1 / 0.04%
Total Funded Pupil Count	27,227.5	27,480.7	27,491.8	264.3 / 0.97%	11.1 / 0.04%

Student Demographics

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

This type of increase is not projected to continue in 2008-09, but rather stabilize. The adoption of a district calendar with an earlier start date for the school year impacted the percent of FRL students identified. With an earlier start date, students’ previous year’s lunch eligibility expired before the pupil count day (October 1).



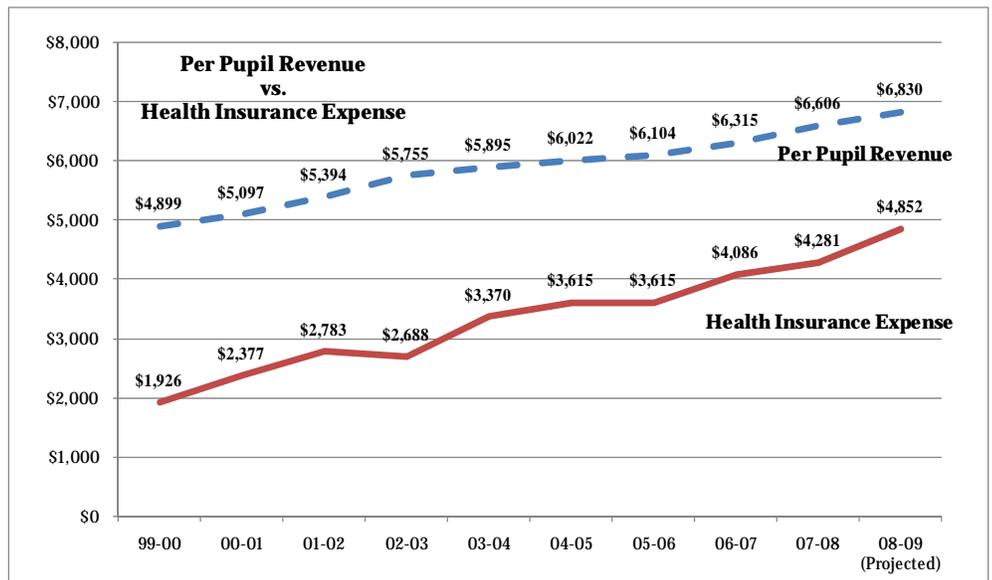
Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for nearly 90 percent of the district’s General Operating Fund expenditures.

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

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 1999, healthcare costs have grown 183.1 percent averaging 16.6 percent per year on an annualized basis, while per pupil revenue has only increased 42.9 percent (3.9 percent per year) over the same time frame. Employee benefits have also been reduced to mitigate cost increases.

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





Fund Balance Requirements

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

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

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

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

Spending Limitations:

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

Reserve Requirements:

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

The 2009-10 General Operating Fund budget will be developed in compliance with these fund balance requirements.

Compliance Statements

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

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government and other sources using methods recommended in the Financial Policies and Procedures Handbook. These budgets 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 unaudited 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 2008-09 Revised Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

Governing Policies

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

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

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

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

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

Section E: Support Services - Policies on non-instructional services and programs, particularly those on business management such as safety, building and grounds management, office services, transportation, and nutrition services.

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

Section I: Instruction - Contains policies regarding the instructional program, basic curricular subjects, special programs, instructional resources, and academic achievement.

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

Section K: School-Community Relations - Contains policies, regulations, and exhibits on parent and community involvement in schools. Except for policies concerning education agencies, statements on public sector relations with the school district are located in this section as well.

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

Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. In the Boulder Valley School District, some of the issues the board and the superintendent considered for the 2008-09 budget included: limited enrollment growth resulting in fewer financial resources from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), increases in healthcare costs, limited options for local voters to increase local revenue sources, impact of decisions made by the 2008 legislature, cost of negotiated contracts with employee groups, and expectations for improving achievement for underserved students.

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



Budget Development Process (continued)

The Boulder Valley School District began the budget process with development of a calendar as presented to the board of education on December 11, 2007.

Internal Input The superintendent conducted budget information forums with all school levels, including two elementary groups: targeted assistance schools and neighborhood/focus schools. A focus group was also held with employee groups. Two publications, titled *Budget Perspectives* and *Directing Resources Toward Student Achievement*, were developed to inform school staff, parents, and the community at large about school finance in Colorado and the budget process within the Boulder Valley School District. Themes that were heard in these focus groups were used in developing the 2008-09 budget and include:

Results What programs and/or services are essential to meet school TIES goals?

1. Direct services for students with high needs including ESL, Special Education, Talented and Gifted, and counseling services.
2. Services addressing the social-emotional needs of students.
3. Support services that coordinate instruction and curriculum, including literacy coaches, math coaches, and professional development.
4. Flexibility in the use of resources allocated to schools.

Analysis A budget worksession was held with the board of education on April 16, 2008. This worksession reviewed the assumptions and projections for 2008-09 and discussed the following district issues:

1. Employee Compensation
2. District Goals
3. Critical Needs
4. Legislative Actions
5. Other District Funds
6. Requirements of Policy DB

Preliminary Budget After reviewing the input from the board of education, the budget focus groups, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the Boulder Valley School District Strategic Plan. The preliminary budget was presented to the board of education on April 22, 2008.

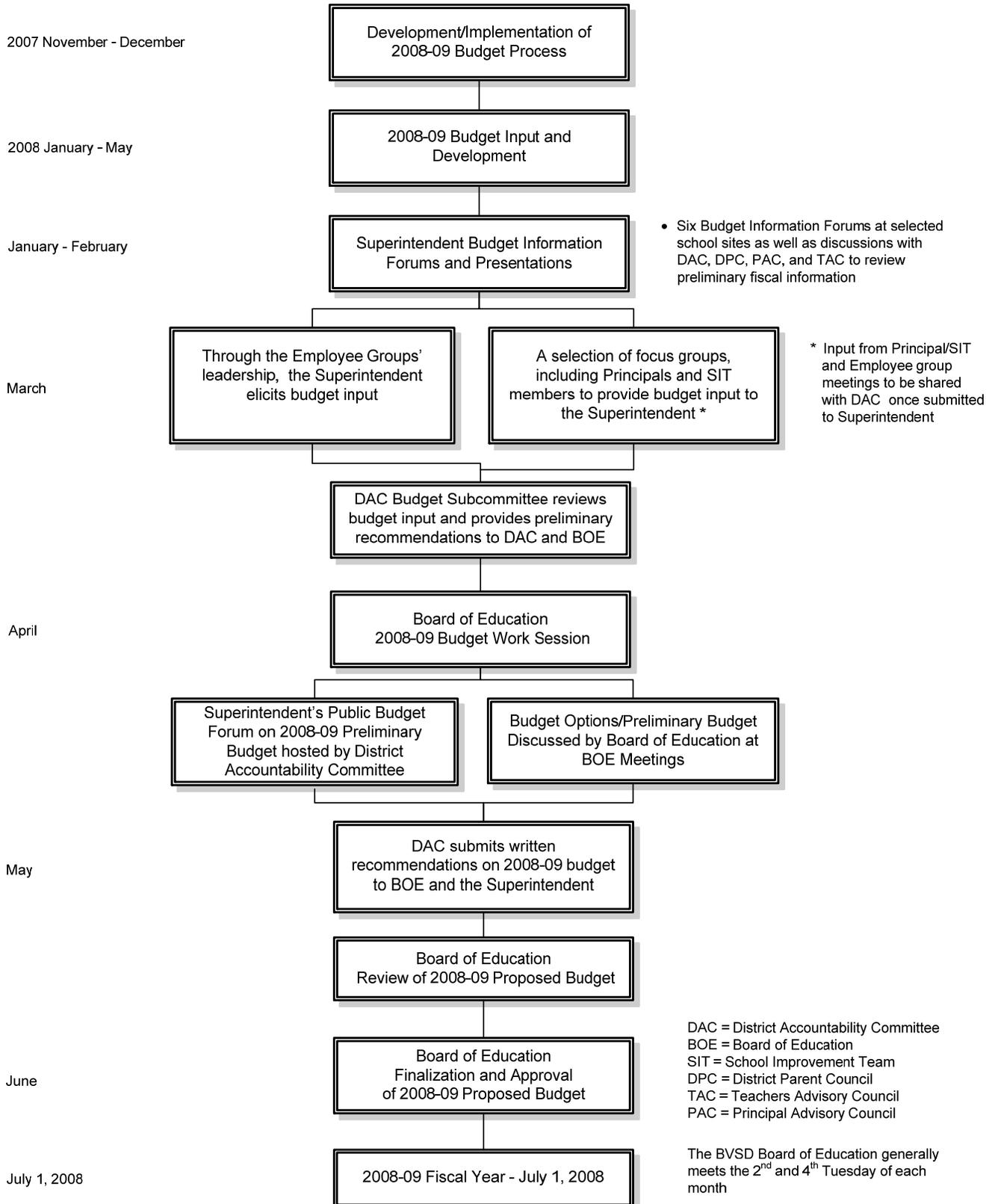
Public Input A public input session, hosted by the District Accountability Committee (DAC), was held on May 20, 2008, in the district board room at the Boulder Valley School District Education Center. This meeting provided an opportunity for the general public to listen to a presentation by the superintendent on the preliminary budget, ask questions regarding budget development, and provide input. The board of education meetings during April, May, and June also provide an opportunity for the general public to contribute direct input to the board regarding the budget, as agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual. The board of education takes public comments into consideration during the budget development process.

Budget Adoption After the presentation of the 2008-09 Proposed Budget on May 27, 2008, the board of education continued discussions at the scheduled board meetings until adoption of the 2008-09 budget at the June 10, 2008, meeting.

Budget Revision The final phase of budget development was the modification of the June adopted budget based on final 2007-08 financial data and updated enrollment information gained from the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board of education by June 1, with budget adoption by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year. This budget was adopted on November 18, 2008.

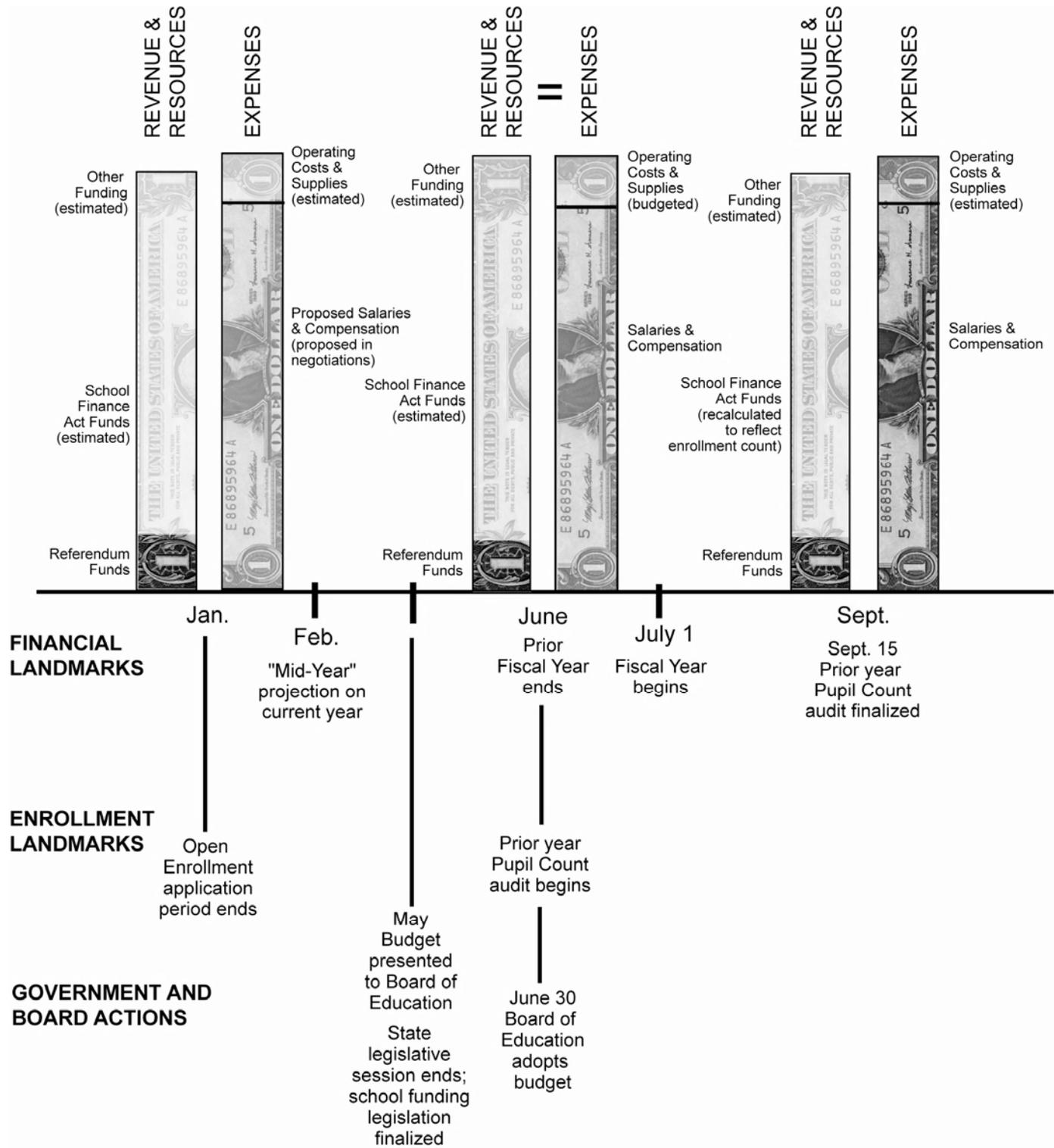
Amending the Budget Changes to the budget following the adoption by the board of education are authorized under Policy DBK which allows the transfer of funds between accounts with the approval of the budget director.

Budget Development Process (continued)

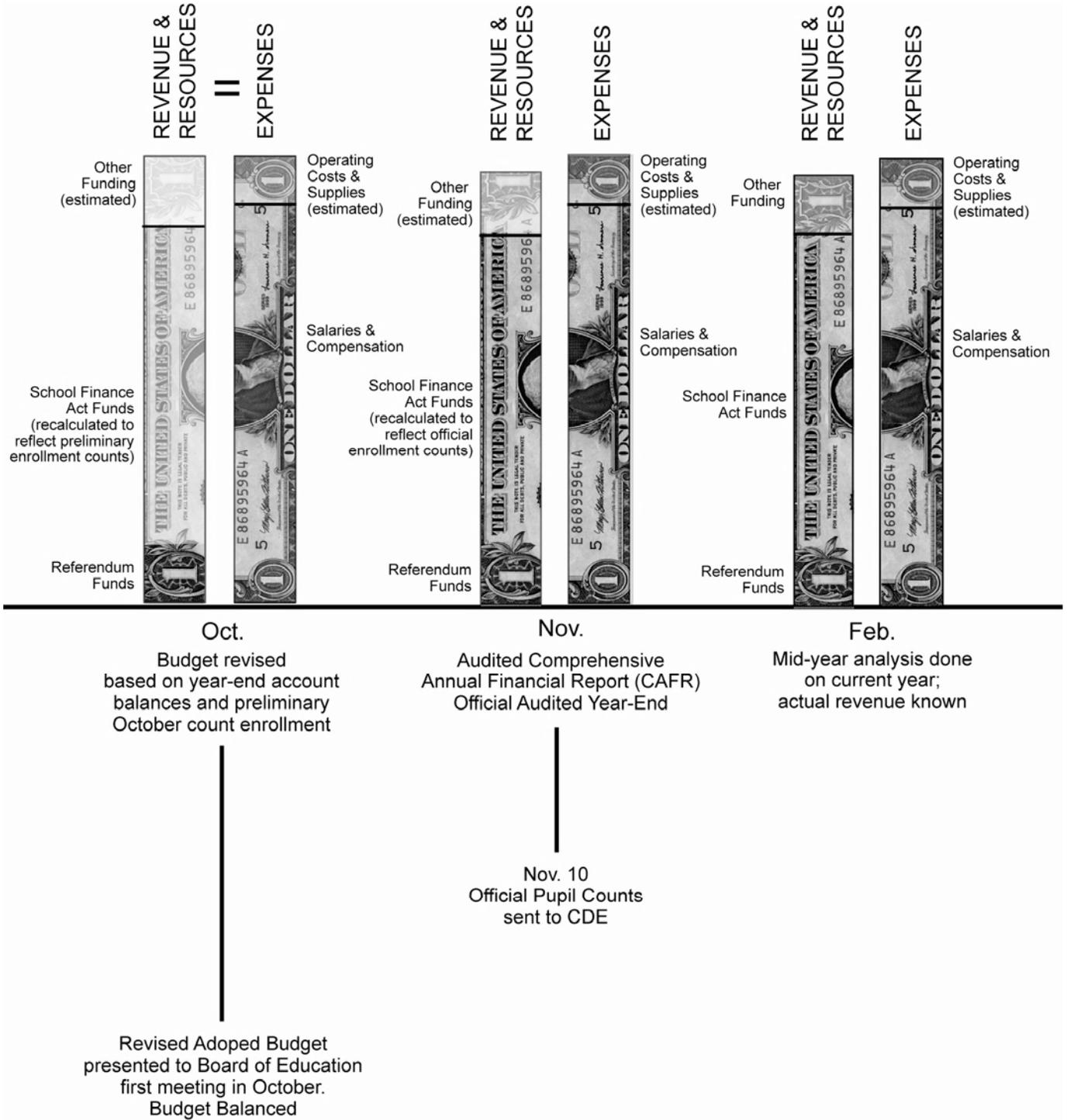




Budget Development Timeline



Budget Development Timeline



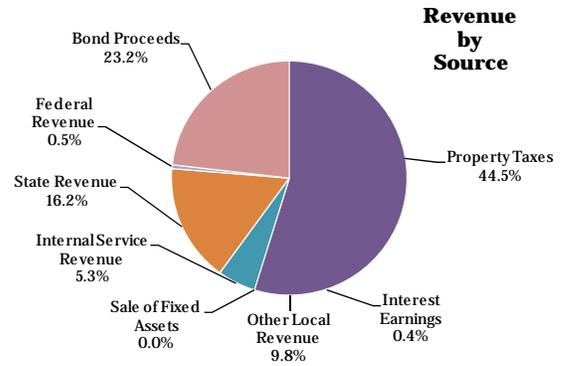


All Funds

The district's funds include funds that are established to carry on specific activities or attain certain objectives for the Boulder Valley School District according to special legislation, regulations, or other restrictions. There are twenty funds in total including the General Operating Fund that make up the district's total appropriations. Other Funds total expenditures, account for about 42 percent of total appropriations for FY 2008-09.

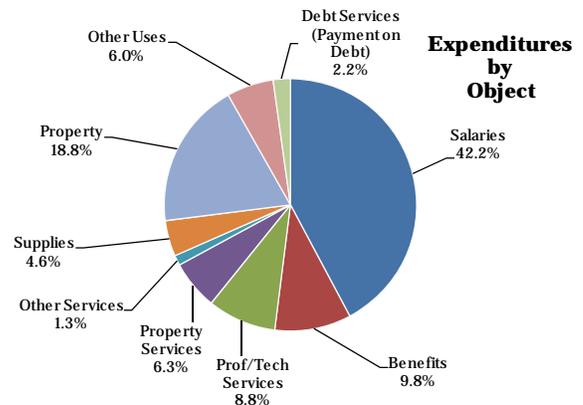
Revenue Sources by Object

Property Taxes	\$	193,865,496
Interest Earnings		1,916,985
Other Local Revenue		42,821,253
Sale of Fixed Assets		20,000
Internal Service Revenue		22,964,397
State Revenue		70,522,144
Federal Revenue		2,265,571
Bond Proceeds		101,000,000
Total Revenue	\$	435,375,846



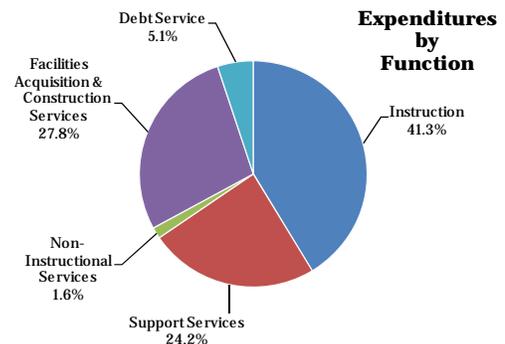
Expenditures by Object

Salaries	\$	194,516,186
Benefits		45,000,062
Prof/Tech Services		40,710,537
Property Services		29,137,435
Other Services		6,046,593
Supplies		21,210,425
Property		86,766,768
Other Uses		27,570,305
Debt Services (Payment on Debt)		10,105,000
Total Expenditures	\$	461,063,311



Expenditures by Function

Instruction	\$	190,643,817
Support Services		111,544,469
Non-Instructional Services		7,584,056
Facilities Acquisition & Construction Services		128,373,379
Debt Service		22,917,590
Total Expenditures	\$	461,063,311



All Funds (continued)

Appropriation 2008-09

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

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

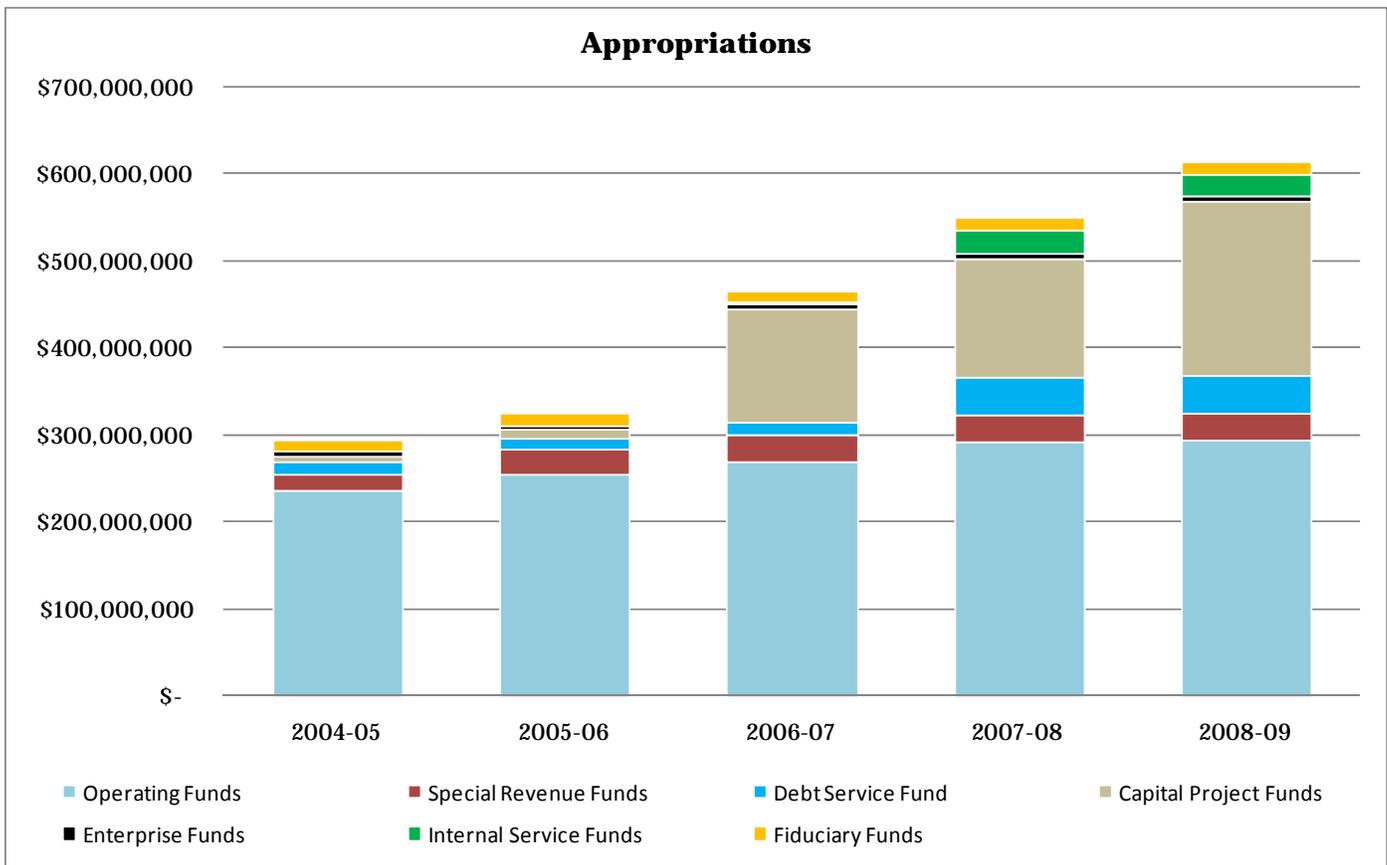
Fund	Expenditures	Reserves	Transfers	Ending Balance	2008-09 Appropriation
<u>Operating Funds</u>					
General Operating Fund	\$ 208,697,177	\$ 13,778,894	\$ 33,017,332	\$ 277,887	\$ 255,771,290
Charter Schools	15,595,811	460,269	4,201,196	-	20,257,276
Technology Fund	3,284,161	98,525	-	-	3,382,686
Athletics Fund	3,131,798	93,954	-	59,477	3,285,229
Risk Management Fund	4,434,436	133,033	-	-	4,567,469
Community Schools Fund	4,348,419	130,453	1,001,427	173,005	5,653,304
Colorado Preschool Program	1,132,811	33,984	-	-	1,166,795
Operating Funds Sub-Total	\$ 240,624,613	\$ 14,729,112	\$ 38,219,955	\$ 510,369	\$ 294,084,049
<u>Special Revenue Funds</u>					
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$ 19,500,000
Tuition-Based Preschool Fund	626,034	18,781	-	-	644,815
Transportation Fund	10,431,023	625,862	-	46,864	11,103,749
Special Revenue Funds Sub-Total	\$ 30,557,057	\$ 644,643	\$ -	\$ 46,864	\$ 31,248,564
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 22,219,457	\$ -	\$ -	\$ 20,449,988	\$ 42,669,445
Debt Service Fund Sub-Total	\$ 22,219,457	\$ -	\$ -	\$ 20,449,988	\$ 42,669,445
<u>Capital Project Funds</u>					
Building Fund	\$ 117,603,093	\$ -	\$ -	\$ 71,529,854	\$ 189,132,947
Capital Reserve Fund	10,768,286	323,049	-	-	11,091,335
Capital Project Funds Sub-Total	\$ 128,371,379	\$ 323,049	\$ -	\$ 71,529,854	\$ 200,224,282
<u>Enterprise Funds</u>					
Nutrition Services Fund	\$ 6,085,107	\$ 182,553	\$ -	\$ -	\$ 6,267,660
Enterprise Funds Sub-Total	\$ 6,085,107	\$ 182,553	\$ -	\$ -	\$ 6,267,660
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 20,884,096	\$ 1,627,063	\$ -	\$ -	\$ 22,511,159
Dental Insurance Fund	2,097,602	915,028	-	-	3,012,630
Internal Service Funds Sub-Total	\$ 22,981,698	\$ 2,542,091	\$ -	\$ -	\$ 25,523,789
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 2,024,000	\$ -	\$ -	\$ 1,709,122	\$ 3,733,122
Pupil Activity Fund	8,200,000	-	-	2,521,977	10,721,977
Fiduciary Funds Sub-Total	\$ 10,224,000	\$ -	\$ -	\$ 4,231,099	\$ 14,455,099
GRAND TOTAL:	\$ 461,063,311	\$ 18,421,448	\$ 38,219,955	\$ 96,768,174	\$ 614,472,888



All Funds (continued)

Five year Appropriations by Fund Type

Fund Type	2004-05	2005-06	2006-07	2007-08	2008-09
Operating Funds	\$ 236,499,131	\$ 255,286,688	\$ 269,973,319	\$ 292,889,854	\$ 294,084,049
Special Revenue Funds	19,195,218	28,326,008	29,555,981	30,200,451	31,248,564
Debt Service Fund	13,600,708	13,609,990	14,922,721	42,961,995	42,669,445
Capital Project Funds	6,841,909	9,088,806	130,110,007	135,982,058	200,224,282
Enterprise Funds	5,819,439	5,388,644	6,223,979	5,958,655	6,267,660
Internal Service Funds	-	-	2,416,472	27,570,478	25,523,789
Fiduciary Funds	12,338,403	13,118,791	13,095,243	14,119,852	14,455,099
Total	\$ 294,294,808	\$ 324,818,927	\$ 466,297,722	\$ 549,683,343	\$ 614,472,888



All Funds (continued)

Budget Adjustment Plan

The **General Operating Fund** will be using \$5,944,984 of the beginning fund balance on one-time expenditures for salary stipends, textbooks, computer peripherals, program evaluations, pilot program implementation, training programs, and program transition support; a one-time transfer to the Athletics Fund; a one-time transfer to the Charter School Fund; a one-time transfer to the Capital Reserve Fund for identified projects; and to increase the associated reserves for the above expenditures.

These items are identified and budgeted as one-time uses of funds and therefore will not lead to an ongoing deficit.

The **Technology Fund** will be using \$698,806 of the beginning fund balance for one-time equipment and software expenditures related to the district's computer replacement program.

The **Athletics Fund** will be using \$126,563 of the beginning fund balance to support the athletic trainer services purchased from the Boulder Center for Sports Medicine. These services will be evaluated on an annual basis to ensure that they will not contribute to an ongoing deficit.

The **Risk Management Fund** will utilize \$53,635 of the beginning fund balance. This will not lead to an ongoing deficit as the Risk Management Fund is allocated dollars first from this funding stream identified in CRS 22-54-105. The balance of the mandated per pupil transfer is allocated to the Capital Reserve Fund for the annually identified projects.

The **Community Schools Fund** will be using \$511,812 of the beginning fund balance. Program rates are monitored and adjusted to ensure that the fund does not operate at a deficit.

The district's **Governmental Designated-Purpose Grants Fund** overall NCLB grant allocation for FY09 increased by 3.36 percent and the funding for IDEA Part B increased by 1 percent. In FY09 the district was awarded two new three-year state grants: In July 2008, the Expelled and At-Risk Student Services Grant for Justice High School and in November 2008 the School Counselor Corps Grant. Additionally, the district was awarded a one year School Improvement Grant for Escuela Bilingüe Pioneer Elementary and University Hill Elementary School.

Title V grant that provided part of the NCLB funding, the three year grants for Alcohol Abuse Reduction and Title IIB Math and Science, and the Comprehensive School Reform Demonstration grant at University Hill Elementary, were eliminated for the FY09 school year. The district continues to pursue opportunities in various areas to improve programs offered by the district.

The **Tuition-Based Preschool Fund** will utilize \$34,935 of the beginning fund balance to provide scholarships for low income students and for yearly one-time projects. The Tuition-Based Preschool Fund must maintain its programs within available resources. An annual determination is made regarding resources and expenditures, and tuition rates are adjusted accordingly to provide a balanced budget.

The **Transportation Fund** will now account for the state categorical transportation reimbursement previously included in the transfer from the General Operating Fund as a separate line item of revenue. The transfer from the General Operating Fund of \$991,068 is to achieve a balanced budget.

The **Colorado Preschool Program Fund** will be using \$47,155 of the beginning fund balance to provide additional educational services to the students participating in the CPP program. Annual expenditure decisions are made based on the available resources provided by per pupil operating revenue and beginning fund balance.

The **Bond Redemption Fund** mill levy collection for 2008 is estimated to increase to 4.775 mills to provide the appropriate funding for the district's debt service obligations. Funding is adequate to cover the additional obligations resulting from \$100 million in new debt scheduled to be sold in the 2008-09 fiscal year as part of the 2006 Bond Program.



All Funds (continued)

Budget Adjustment Plan (continued)

The **Building Fund** reflects expenditures related to Phase 1 of the 2006 Bond Program. Revenues for Phase 1 were received in March 2007 and will be used during the Phase 1 implementation. Additional expenditures related to the completion of Phase 1 and beginning of Phase 2 are covered by additional \$101 million in revenue from the planned sale of bonds in the early spring of 2009.

The **Capital Reserve Fund** will begin with a carryover balance of \$6,666,387 which is comprised of a combined \$6,100,000 that includes projects for the Columbine Elementary School bond project, the Arapahoe Ridge bond project, and unexpected bond costs which were not originally provided in the 2006 Bond Program and have not yet been expended. In addition, several smaller 2007-2008 projects were not completed by June 30, 2008, and were carried over to the new fiscal year. The remaining funds will be allocated for additional school projects in the 2008-2009 budget.

The **Nutrition Services Fund** will be using \$57,651 of the beginning fund balance to cover depreciation expenses for capital assets. The fund continues to evaluate options to limit or reduce costs and provide nutritious meals while remaining a self-funded program. Annual adjustments will be made to revenues and expenses to ensure the program remains self-funded.

The **Health Insurance Fund** will continue to account for claims, administrative fees, and stop loss insurance coverage for the district's health insurance employee benefit program. The district continues to contribute an annual premium of \$4,246-\$4,852 per eligible employee, an increase of 13.3 percent over the prior year. Additionally, the district also contributes an additional \$120 per employee participating in the Flex Benefit Spending program as well as \$1.50 per employee to the newly added Employee Assistance Program (EAP).

The **Dental Insurance Fund** will be using \$116,523 of the beginning fund balance to reserve for future dental benefits. Contributions to and/or benefits paid from this fund are actuarially determined annually and will be adjusted in the future to cover any potential deficit.

The **Trust and Agency Fund** is used to account for receipts and disbursements from student and district fundraising activities, and accounts for donations and disbursements that are related to specific purposes such as scholarships and awards.

The **Pupil Activity Fund** is used to record financial transactions related to school-sponsored pupil organizations and activities. These activities are self-supporting and do not receive any direct or indirect district support within the district.

The **Charter School Fund** (Component Units) will be using \$503,991 of the beginning fund balance beyond required reserves. Each charter school elects its own governing board which is responsible for developing their respective budgets. Each governing board determines the use of its beginning fund balance within legal limits. Expenditure adjustments are made from year to year within available resources.

Beginning Balances used in the current year are as follows:

- Summit - \$349,284
- Horizons - \$46,643
- Boulder Prep - \$101,213
- Justice High - \$0
- Peak to Peak - \$6,751

General Operating Fund

Highlights

2008-09 Total Resources: \$250.8 million

- \$3.6m beginning fund balance available for one-time uses
- \$6,830 per pupil revenue from the Colorado School Finance Act for 27,492 student FTE
- \$315k decrease in projected property tax collections for credits and abatements

2008-09 Total Expenditures: \$208.7 million

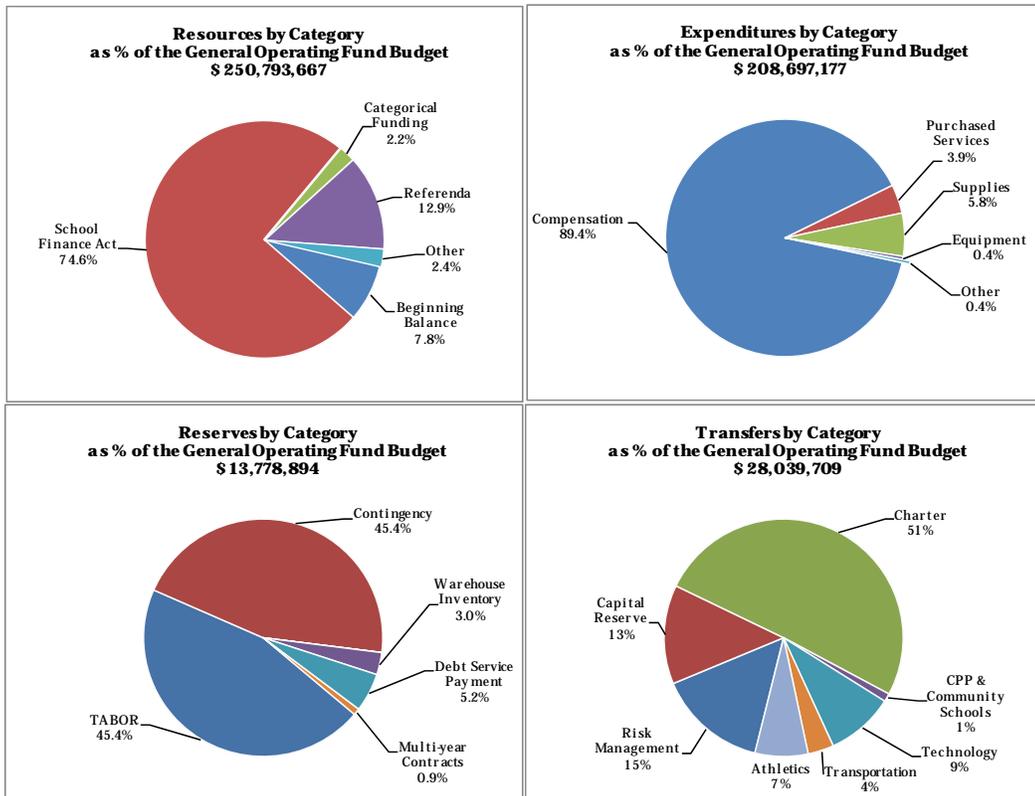
- \$1.1m increase for instructional program maintenance, implementation, and support
- \$2.7m for identified one-time expenditures in accordance with board Policy DB
- \$2.4m of carryover funds from the prior year was added to 2008-09 revised budget
- Shift of resources from the Education Center resulted in an additional 7.200 teacher FTE made available to schools
- \$1.9m net decrease from 2007-08 to 2008-09 for one-time expenditures

2008-09 Total Reserves: \$13.8 million

- \$12.5m for TABOR and contingency reserves – 6 percent of total expenditures
- \$1.3m for other required reserves

2008-09 Total Transfers: \$28.0 million

- \$900k increase to Risk Management, Athletics, Colorado Preschool Program and Technology Funds for required per pupil funding and inflationary increases
- \$1.4m transfer increase to charter schools for new students, state funding, and purchased district services
- \$3.2m net reduction in one-time transfers



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



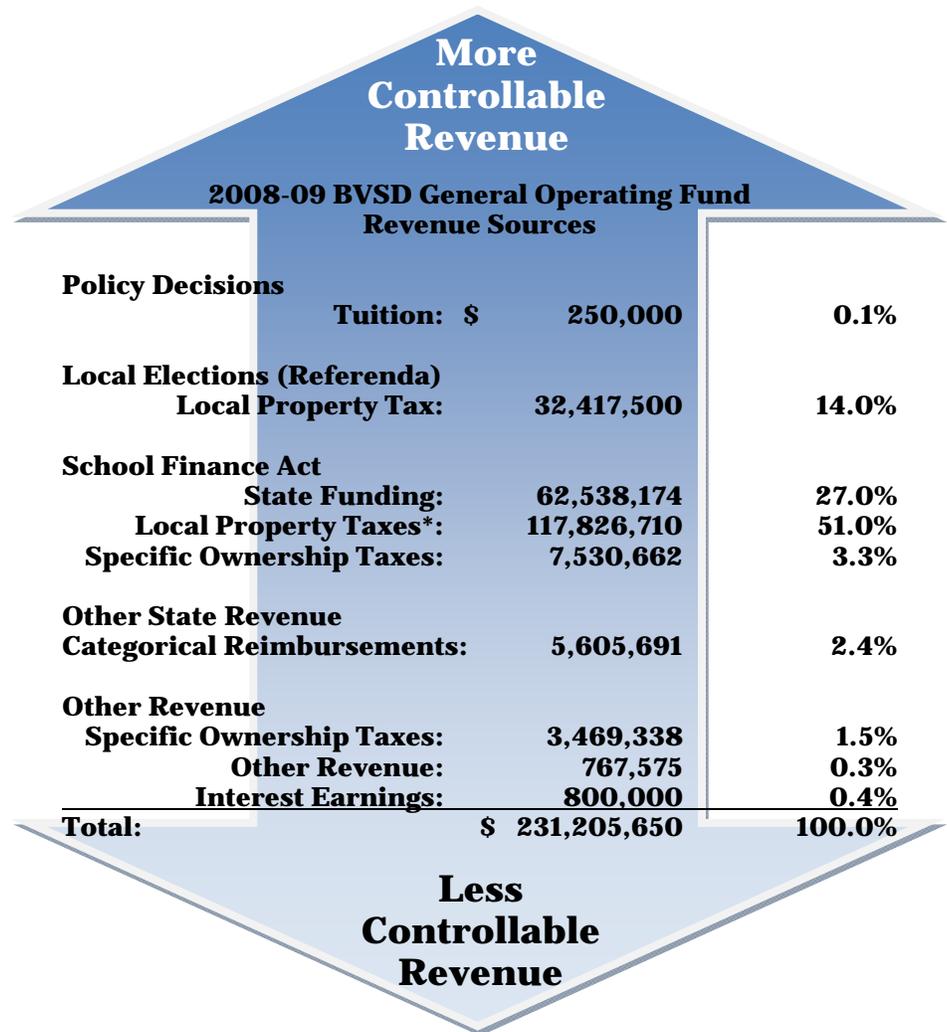
General Operating Fund (continued)

Revenue Sources

- The board of education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.1 percent of total General Operating Fund revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents 14 percent of Boulder Valley School District's 2008-09 budgeted revenue. The board of education can only recommend placing a referendum on the ballot.
- The Colorado legislature determines Boulder Valley School District's revenue from the School Finance Act. Boulder Valley School District voters have some control over who our state representatives are, and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 83.7 percent of Boulder Valley School District's 2008-09 budgeted revenue. The board of education has no control over the School Finance Act.
- Other revenue including Non-Equalized Specific Ownership Tax, Other Revenues, and Interest Earnings make up the remaining 2.2 percent of Boulder Valley School District's budgeted revenue, and are controlled primarily by economic factors completely outside of Boulder Valley School District's control.

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

In the 2008-09 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



*includes abatements and delinquent local property taxes

General Operating Fund (continued)

One-Time Expenditures

The district budget has many accounting funds; the General Operating Fund is the largest. Most of these funds have strict limitations on how they can be used. These restrictions are set by the state and federal governments, as well as generally accepted accounting principles (GAAP). The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. The General Operating Fund is where the superintendent and board of education can make the most spending decisions. This budget includes an unrestricted beginning balance due to anticipated revenues exceeding estimated expenditures in 2007-08. A number of pilot programs and one-time activities are funded with these resources in the 2008-09 fiscal year. The unused portion of this beginning balance carries forward into the ending balance for 2008-09. This amount may be used for one-time expenditures in accordance with board Policy DB.

2008-09 One-Time Expenditures, Transfers and Reserves:		
- 07-08 Carryover (One-Time Expenditure)	\$	2,439,480
- 08-09 One-Time Expenditures	\$	2,707,575
- 08-09 One-Time Transfer to Reserves		308,823
- 08-09 One-Time Transfer to Charter Fund		132,000
- 08-09 One-Time Net Transfer to Athletics Fund		121,000
- 08-09 One-Time Net Transfer to Capital Reserve		22,860
- 08-09 One-Time Transfer to Transportation		215,404
	\$	3,507,662
Total One-Time Expenditures, Transfers and Reserves:	\$	5,947,142

Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. In fiscal year 2008-09, the restricted beginning fund balance includes the reserves necessary for multi-year employee contracts, debt service, warehouse inventory, and unspent funds carried forward from the prior fiscal year. The unused 2007-08 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance.

The portion of the beginning fund balance that is not restricted is available for use at the discretion of the board of education. In this fiscal year 2008-09 budget, the estimated unrestricted beginning fund balance for the General Operating Fund is \$3,582,176. This budget allocates for one-time uses \$3,507,662 (see table above) of the available beginning fund balance.

	Audited Actual 2004-05	Audited Actual 2005-06	Audited Actual 2006-07	Unaudited Actual 2007-08	Revised Budget 2008-09
Restricted	\$16,423,412	\$1,071,602	\$1,423,155	\$1,548,917	\$2,439,480
TABOR Reserve	5,299,298	5,595,624	5,472,760	5,925,036	6,054,041
Contingency Reserve	3,568,551	3,730,416	5,472,760	5,925,036	6,054,041
Other Restricted Reserves ¹	472,973	1,337,064	1,418,098	5,807,088	1,458,279
Unrestricted	4,331,963	5,817,301	7,292,844	7,386,450	3,582,176
Total GAAP Fund	\$30,096,197	\$17,552,007	\$21,079,617	\$26,592,527	\$19,588,017
Summer Salary Accrual ²	(16,978,199)	-	-	-	-
Total GAAP Fund	\$13,117,998	\$17,552,007	\$21,079,617	\$26,592,527	\$19,588,017

¹ Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve (2005-06 to 2008-09), Dental Claim Reserve (2006-07), Health Insurance Self Funding Reserve (2007-08), and Multi-year Contract Reserves.

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 beginning in the 2005-06 fiscal year.



General Operating Fund (continued)

Revenue Assumptions

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

The School Finance Act funding for Boulder Valley School District of \$6,830 per funded pupil includes an increase to base funding for inflation of 2.2 percent, plus one percent as required by Amendment 23, and an additional \$19.72 per pupil. Each year, the legislature sets the base funding for every school district in the state. The School Finance Act outlines a formula that includes various factors to determine the funding to provide an equitable education experience in each Colorado school district. Additional funding is added to the base according to the formula. The per pupil operating revenue (PPOR) of \$6,532 is the per pupil revenue of \$6,830 less the combined \$298 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 2008-09, total enrollment, including preschool, is projected to be 27,491.8. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education.

Estimated revenue from the School Finance Act is based on the projected funded pupil count of 27,491.8 times the per pupil funding of \$6,830 (slightly rounded), or \$187,768,994. Of this sum, \$8,192,556 (\$298 X 27,491.8) is allocated to the Capital Reserve and Risk Management Funds. Charter schools not in Boulder Valley School District buildings directly receive a portion of the capital funding. A separately calculated "hold harmless" amount of \$223,967 is also included in School Finance Act revenues for 2008-09 and is meant to ease the transition for school districts across Colorado as they go from full funding for only those in full-day kindergarten to partial funding (58%) for all kindergarten students in their respective districts.

Local Revenues

Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund. This tax levy is separate from the taxes levied by the district for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the district will receive \$150,362,626 in local property taxes for funding operations in 2008-09.

School Finance Act Total Program Funding	\$ 187,768,994
Minus: State Finance Act Funding ¹	(62,538,174)
Equalized Specific Ownership Tax ¹	(7,530,662)
School Finance Act Local Property Tax Amount	<u>\$ 117,700,158</u>
Plus: Override Elections:	
1991	7,062,468
1998	10,600,000
2002	<u>15,000,000</u>
Total Override Elections	\$ 32,662,468
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²	\$ 150,362,626

¹ Subject to change by CDE formula.

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

General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

Specific ownership taxes are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the School Finance Act along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Specific ownership taxes have been affected by the stagnant economy over the past five years.

Interest income is expected to decrease by \$200k in 2008-09 due to declining interest rates.

State Revenues

State Equalization from the School Finance Act represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2008-09 is \$62,538,174 and together with equalized specific ownership and local property tax comprises total program funding, as defined by the School Finance Act.

Other State Revenues are provided in the School Finance Act to pay for specific groups of students or particular student needs. These programs are often referred to as “categorical” programs and include student transportation as well as special education, vocational education, and English language proficiency programs. Those categorical reimbursements that remain in the General Operating Fund are expected to remain fairly constant from 2007-08 with only 3.2 percent increases projected for all, except for vocational which is expected to be unchanged. The transportation reimbursement will be recognized in the Transportation Fund.

State Categorical Reimbursement Revenue

	Audited Actual 2004-05	Audited Actual 2005-06	Audited Actual 2006-07	Unaudited Actual 2007-08	Revised Budget 2008-09
Vocational Education	\$ 863,334	\$ 745,959	\$ 1,382,780	\$ 945,566	\$ 850,000
Special Education	3,580,231	4,382,998	4,325,948	4,450,546	4,325,401
Transportation*	1,817,823	1,812,163	1,953,274	2,003,646	-
ELPA	75,355	88,847	144,065	182,936	173,950
Talented & Gifted	194,093	241,162	242,912	248,390	256,340
TOTAL	\$ 6,530,836	\$ 7,271,129	\$ 8,048,979	\$ 7,831,084	\$ 5,605,691

* The 2008-09 transportation categorical funding is recognized directly in the Transportation Fund.



General Operating Fund (continued)

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2007-08 unaudited actual expenditures except as noted in the 2008-09 Budget Adjustment Plan and described below. District revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and kindergarten through second grades in high needs schools; literacy programs; continuing socio-economic de-stratification programs in selected schools; technology support and building maintenance. At this time, one-time funding has been allocated for literacy support, ESL support, health awareness, student intervention support as well as professional development

Employee Salaries

Salary projections for 2008-09 contain an increase of \$7.7m 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. The current salary projection includes step increases along with the annual cost of living adjustment.

Detail of individual staffing changes can be found on pages 36-38 of this section.

Employee Benefits

A 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$1.3 million. The estimated increase in district expense for health insurance premiums will be approximately \$1.4 million. Any regular employee working twenty or more scheduled hours per week, or 0.5 FTE, is eligible for district paid benefits of long-term disability, health, dental, and life insurance, and a matching contribution of up to \$120 to a flexible spending medical account. A detailed schedule of the district paid portions of employee benefits can be found in the Budget Fact Sheet on pages 362-363. Any wages paid have 14.57 percent for Medicare, PERA, and long-term disability applied. Medical and dental benefits are approximately \$4,677 to \$5,283 per covered employee, depending on the plan selected.

Purchased Services, Supplies and Materials, Capital Outlay, Other

The revised budget for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, along with adjustments as identified in the *Budget Adjustment Plan* on pages 23-24 and 32-35. Overall, expected expenditures will increase by \$1.7m from the 2007-08 unaudited actuals. This is due mainly to the carryover of unspent 2007-08 budgets that will be used in 2008-09.

Budget Items not Approved

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

Textbooks & Instructional Materials	\$	675,000
Special Ed / Preschool Bus Monitors		460,000
Lawson Optimization - 2-yr Plan		175,000
Special Ed Support - 3.45 FTE		226,000
Program/Service Area Audits		200,000
		\$ 1,736,000

General Operating Fund (continued)

Reserve and Transfer Assumptions

Reserves

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

Transfers

The total amount of the Capital Reserve and Risk Management transfers is \$8,215,416. These funds are allocated as follows: Risk Management Fund – \$4,162,692; Capital Reserve Fund – \$3,740,453; Charter Allocation for Capital Funds – \$289,411, and one-time transfer to Capital Reserve – \$22,860.

The Colorado Preschool Program Fund transfer of \$1,087,578 is an increase of \$67,867 over the prior year. The Technology Fund transfer for 2008-09 has increased by \$11,016 to \$2,588,516, with the removal of a 2007-08 one-time transfer of \$200,000.

Transfers to the Transportation Fund decreased dramatically due to two factors. The first was the direct recognition of mill-levy override revenue in the Transportation Fund and the second is the elimination of a one-time transfer of \$200,000 in 2007-08. The transfer of \$991,068 balances the 2008-09 Transportation Fund budget.

Costs for five charter schools, Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. The 2008-09 base transfer has increased \$1,449,621 from 2007-08. This increase is largely a result of projected enrollment growth of 107 student FTE, the reconciliation of the previous year's actual district expenses incurred on behalf of the charters with the initial services rate, and the increase in School Finance Act funding. The payment for services contracted with the district for 2008-09 has increased \$123,373 which reflects the growth in charter students along with increasing district costs. Contracted services include in part: Special Education, Information Technology, Business Services, and district General Administration. Cited increases are based on the change from 2007-08 unaudited data.

The Athletics Fund base transfer is increased by 3.2 percent along with a one-time transfer of \$121,000 for additional needs. The above changes, when netted with the removal of a one-time transfer in 2007-08 of \$61,800, increase the total Athletics Fund transfer to \$2,019,223.

The total transfer from the Community Schools Fund is \$776,427, reflecting a \$110k increase from the 2007-08 fiscal year.



General Operating Fund (continued)

Budget Adjustment Plan

All Program Areas		
Provides an additional \$7.7 million in step and merit increases for employee compensation and variable benefits, a \$1.4 million increase in health insurance premiums, \$1.3 million for a 0.9 percent increase in the employer paid PERA rate, and an estimated \$2.4 million in savings from the turnover of senior staff.		
Regular Instruction		
Remove 2006-07 Textbook Carryover	\$ (724,659)	All Schools
Remove 2006-07 School Resource Allocation Carryover	(425,000)	All Schools
Remove 2006-07 FOSS Carryover	(14,431)	Elementary Schools
Remove 2006-07 Literacy & Language Learning Materials Carryover	(25,000)	Learning Services
Remove 2006-07 Destratification Carryover	(109,300)	All Schools
Remove 2006-07 Whittier IB Carryover	(4,725)	Whittier Elementary
2007-08 School Resource Allocation Carryover	299,966	All Schools
2007-08 School Textbook Carryover	1,285,093	All Schools
2007-08 Literacy & Language Learning Materials Carryover	25,000	Learning Services
2007-08 FOSS Carryover	2,143	Elementary Schools
2007-08 Freshman Seminar Carryover	76,466	Senior High Schools
2007-08 Angevine Tech/Pre-Engineering Carryover	3,419	Angevine Middle
2007-08 Monarch Links Carryover	3,068	Monarch High
Subtotal Changes In Carryover Funds	\$ 392,040	
Increase Teacher FTE for Staffing Ratios (10.708 FTE)	\$ 773,407	Elementary Schools
Increase Specialist FTE for Staffing Ratios (1.890 FTE)	136,509	Elementary Schools
Increase Teacher FTE for Kindergarten Program (6.828 FTE)	490,073	Elementary Schools
Increase Teacher FTE for Staffing Ratios (0.727 FTE)	52,508	Middle Schools
Decrease Teacher FTE for Staffing Ratios (4.215 FTE)	(304,648)	Senior High Schools
Increase Teacher FTE for Sanchez Specialist (0.199 FTE)	14,373	Sanchez Elementary
Resource Reorganization - Teacher FTE (7.200 FTE)	520,034	All Schools
Resource Reorganization - Chinook Program - Teacher FTE (1.000 FTE)	(72,227)	Nederland High School
Resource Reorganization - Chinook Program - Operating Expenses	129,150	Nederland High School
Add Full-Day Kindergarten Operating Expenses	74,000	Elementary Schools
Subtotal Changes In Staffing Ratios (Ongoing Funding)	\$ 1,813,179	
Remove One Time Literacy Support - R2A Backfill (5.850 FTE)	\$ (403,358)	Elementary Schools
Remove One Time Textbooks	(425,000)	All Schools
Remove One Time Computer Peripherals	(250,000)	All Schools
Remove One Time Truancy Mediation	(8,000)	All Schools
Remove One Time Funds for New Educator Orientation	(145,000)	All Schools
One Time Literacy Support - R2A Backfill (5.250 FTE)	379,192	Elementary Schools
One Time ESL Teacher Anomalies (1.000 FTE)	72,227	Elementary Schools
One Time Elementary Staffing Anomalies (3.000 FTE)	216,681	Elementary Schools
Subtotal Changes in One Time Funding	\$ (563,258)	
Regular Instruction Total	\$ 1,641,962	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

Student Support Services		
Remove Counseling Curriculum Implementation Carryover	\$ (10,285)	Counseling Services
2007-08 Secondary Counselors Carryover	8,421	Counseling Services
2007-08 Secondary Counselors Carryover	28,800	Counseling Services
Subtotal Changes In Carryover Funds	\$ 26,936	
Increase Vision Screening Support	\$ 10,700	Health Services
Subtotal Changes In Ongoing Funding	\$ 10,700	
Remove One Time Counseling Program Pilot	\$ (55,725)	Counseling Services
Remove One Time Implementation of Enrollment Office	(103,100)	Student Accounting
Remove One Time Health Curriculum Coordinator (1.000 FTE)	(89,402)	Student Accounting
One Time SAPP Coordinator (0.730 FTE)	63,747	Learning Services
One Time Health Curriculum Coordinator (1.000 FTE)	89,402	Learning Services
Subtotal Changes In One Time Funding	\$ (95,078)	
Student Support Services Total	\$ (57,442)	
Special Instruction		
Resource Reorganization - Childfind Coordinator (1.000 FTE)	\$ 90,000	Special Ed Admin
Resource Reorganization - ESL Coordinators (3.500 FTE)	(330,000)	ESL Admin
Resource Reorganization - ESL Assistant Director (1.000 FTE)	100,000	ESL Admin
Out of District Withholding Savings	(320,000)	Special Ed Admin
Subtotal Changes In Ongoing Funding	\$ (460,000)	
Remove One Time Funding - Special Ed Software Implementation (Encore)	\$ (350,000)	Special Ed Admin
Remove One Time Funding - ESL Teacher FTE for Anomalies (0.970 FTE)	(63,050)	All Schools
Remove One Time Funding - SPED Support (2.450 FTE)	(157,050)	Special Ed Admin
Remove One Time Funding - Special Education Teacher (1.000 FTE)	(68,950)	Halcyon
One Time SpEd Stipends for OT's, PT's and Teachers	91,000	
Subtotal Changes in One Time Funding	\$ (548,050)	
Special Instruction Total	\$ (1,008,050)	
Instructional Support Programs		
Remove 2006-07 Medicaid Program Carryover	\$ (86,767)	Nursing Services
Remove 2006-07 School-based Software Carryover	(143,775)	All Departments
2007-08 Medicaid Program Carryover	116,580	Nursing Services
Subtotal Changes In Carryover Funds	\$ (113,962)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs (continued)		
Remove One Time TIES Training	\$ (275,000)	Learning Services
Remove One Time Literacy Coach (0.250 FTE)	(21,000)	Literacy & Language
Remove One Time Freshmen Seminar Pilot (2.250 FTE & Operating Funds)	(255,000)	High Schools
Remove One Time Middle Level Intervention Services	(100,000)	Middle Schools
Remove One Time Back to School Rally	(55,000)	Superintendent's Office
Remove One Time CELA Training	(27,015)	Planning & Assessment
One Time CELA Training	27,015	Planning & Assessment
One Time New Educator Orientation	145,000	Learning Services
One Time School Professional Development Support	275,000	All Schools
One Time Freshmen Seminar Pilot	255,000	High Schools
One Time Middle Level Intervention Services	113,500	Middle Schools
One Time Middle Level Advisory (0.100 FTE & Operating Funds)	209,961	Middle Schools
One Time Ombudsperson - contracted service	25,000	All Schools
One Time SRO for Arapahoe Ridge (partnership with Boulder Co.)	28,500	Arapahoe Ridge
One Time Arapahoe Ridge and TEC Transition Budget	10,000	Arapahoe Ridge & TEC
Subtotal Changes in One Time Funding	\$ 355,961	
Instructional Support Programs Total	\$ 241,999	
School Administration and Operations		
Increase Clerical Support - Preschools (0.375 FTE)	15,339	Preschools
Subtotal Changes in Ongoing Funding	\$ 15,339	
School Administration and Operations Total	\$ 15,339	
District-Wide Services/Central Administration		
2007-08 Special Project Reserve Carryover	\$ 120,946	Nursing Services
2007-08 Board of Education Travel Carryover	12,978	Board of Education
2007-08 Staff Development Carryover	5,000	Finance
2007-08 Food Service Feasibility Study Carryover	100,000	Superintendent's Office
2007-08 Parent Group Handbooks Carryover	81,165	Superintendent's Office
2007-08 Equity Consultation and DLT Carryover	54,000	Superintendent's Office
2007-08 IRS 403b Regulation Implementation Carryover	25,000	Accounting
2007-08 Historical Financial Information Conversion Carryover	25,000	Accounting
2007-08 Destratification Marketing Carryover	26,225	Communications
2007-08 Computer Replacement Carryover	140,210	All Departments
Subtotal Changes In Carryover Funds	\$ 590,524	

General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration (continued)		
Resource Reorganization - Chief Operating Officer (0.900 FTE)	\$ (144,000)	Finance
Resource Reorganization - Administrative Assistant (0.900 FTE)	(55,000)	Finance
Reduce Required Debt Service Payments (COPS)	(250,000)	Finance
Resource Reorganization - Communications Professional (1.000 FTE)	72,000	Communications
Add HR Employee Rewards	2,500	Human Resources
Add DCC Emergency Notification	15,000	Information Technology
Add Lawson Support	8,750	Information Technology
Add Infinite Campus Support	3,500	Information Technology
Subtotal Changes in Ongoing Funding	\$ (347,250)	
Remove One Time Funds for Program Evaluations	\$ (250,000)	Superintendent's Office
Remove One Time Teacher Stipends Computer Replacement Program	(79,000)	Information Technology
Remove One Time IRS 403b Regulation Implementation	(25,000)	Accounting
Remove One Time Historical Financial Information Conversion	(25,000)	Accounting
Remove One Time Administrative Area Reconfiguration	(45,000)	Superintendent's Office
Remove One Time Operational Manual	(40,000)	Human Resources
Remove One Time Parent Group Handbooks	(40,000)	Superintendent's Office
Remove One Time Achievement Gap Research Project	(50,000)	Superintendent's Office
Remove One Time Emergency Communication System	(131,300)	Information Technology
Remove One Time Anti-Spam Software Upgrade	(101,000)	Information Technology
Remove One Time Special Project Reserve	(300,000)	All Locations
Remove One Time Equity Consultant	(100,000)	Superintendent's Office
Remove One Time Funds for HR Software	(27,000)	Human Resources
One Time Funds for transition to fiber network	50,000	Information Technology
One Time Bond Support (1.000 FTE & Operating Funds)	250,000	Planning & Engineering
Subtotal Changes in One Time Funding	\$ (913,300)	
District-Wide Services/Central Administration Total	\$ (670,026)	
All Program Areas Total \$ 8,163,782		



General Operating Fund (continued)

Summary of Changes in FTE

2007- 2008 REVISED ADOPTED BUDGET

2,393.455 FTE

ADMINISTRATION CHANGES

605 LEARNING SERVICES	Change	(2.120)
One Time Funding for 07-08 - Health Curriculum Coordinator	(1.000)	
One Time Funding for 08-09 - Health Curriculum Coordinator	1.000	
One Time Funding for 08-09 - Substance Abuse Prevention Coordinator	0.730	
Permanent Conversion - Teacher to TOSA	(1.000)	
Permanent Conversion - TOSA to Science Director	1.000	
Permanent Conversion - TOSA to Math Director	0.150	
Resource Transfer - Accountant	(1.000)	
Resource Reorganization - Clerical	(1.000)	
Resource Reorganization - Director of Cultural Diversity	(1.000)	
606 ADMIN & OPERATIONS	Change	(1.800)
Resource Reorganization - Administrative Assistant	(0.900)	
Resource Reorganization - Chief Operating Officer	(0.900)	
609 VOCATIONAL ED ADMIN	Change	0.200
Resource Reorganization - Clerical	0.200	
611 SPECIAL EDUCATION	Change	(7.650)
Remove One Time Funding - Support Clerical	(1.250)	
Remove One Time Funding - Occupational Therapist	(0.500)	
Remove One Time Funding - Speech Language Therapist	(0.700)	
Resource Transfer - Clerical	(1.000)	
Resource Transfer - Accountant	(1.000)	
Resource Reorganization - SpEd Coordinator	(0.200)	
Resource Reorganization - Director of Special Education	(1.000)	
Resource Reorganization - Clerical	(1.000)	
Resource Reorganization - Teacher	(1.000)	
613 STUDENT SUCCESS	Change	1.568
Resource Reorganization - Executive Director of Student Success	1.000	
Resource Reorganization - Clerical	0.500	
Permanent Conversion - Supplies to TOSA	0.068	
614 INSTITUTIONAL EQUITY	Change	1.500
Resource Reorganization - Executive Director of Institutional Equity	1.000	
Resource Reorganization - Clerical	0.500	

General Operating Fund (continued)

Summary of Changes in FTE (continued)

616 LANGUAGE, CULTURE & EQUITY	Change	(2.623)
Resource Reorganization - Asst Director of Interventions	1.000	
Resource Reorganization - Clerical	(0.123)	
Resource Reorganization - ESL Coordinators	(3.500)	
617 ELEMENTARY ED ADMIN	Change	1.000
Resource Reorganization - Childfind TOSA	1.000	
619 SECONDARY ED ADMIN	Change	0.100
One Time Funding for 08-09 - ML Advisory Assistant Principal	0.100	
643 ENVIRONMENTAL SERVICES	Change	(2.000)
Permanent Conversion - 1.625 Custodian FTE to Custodial Manager	(1.625)	
Permanent Conversion - 1.000 Custodial Manager FTE from 1.625 Custodian	1.000	
Permanent Conversion - 1.375 Custodian to outside custodial services	(1.375)	
644 PLANNING & ENGINEERING	Change	1.000
Budget Addition - Bond Coordinator	1.000	
668 COMMUNICATION SERVICES	Change	1.000
Resource Reorganization - Professional Technical	1.000	
688 BUDGET SERVICES	Change	2.500
Resource Transfer - Accounting Technician (from grant)	1.000	
Resource Transfer - Accountant	1.000	
Resource Transfer - Accountant	1.000	
Resource Reorganization - Clerical	(0.500)	
690 FINANCE & ACCOUNTING	Change	0.500
Resource Reorganization - Asst Director of Finance	(0.900)	
Resource Reorganization - Chief Financial Officer	0.900	
Resource Reorganization - Clerical	0.500	
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		(6.825)



General Operating Fund (continued)

Summary of Changes in FTE (continued)

SCHOOL CHANGES	Change	389.800
Staffing Formula - Elementary Teachers	10.708	
Staffing Formula - Elementary Art, Music & PE Specialists	1.890	
Staffing Formula - Middle School Teachers	0.727	
Staffing Formula - High School Teachers	(4.215)	
Budget Addition - Kindergarten Clerical Staff	0.375	
Budget Addition - Sanchez Specialist for Full Day Kindergarten	0.199	
Budget Adjustment - Temporary Permanent Conversion in Prior Year	0.649	
One Time Funding for 08-09 - Elementary Staffing Anomaly	3.000	
One Time Funding for 08-09 - ESL Staffing Anomaly	1.000	
One Time Funding for 08-09 - Elementary Literacy Teachers	5.250	
Budget Addition - Full-day Kindergarten Teachers	6.828	
Resource Reorganization - Teacher FTE - Elementary Reserves	(1.490)	
Resource Reorganization - Teacher FTE - All Levels	8.690	
Permanent Conversion - Teacher to purchased services (Teens Inc.)	(1.000)	
Remove One Time Funding for 07-08 - Elementary Literacy Teachers	(0.600)	
Remove One Time Funding for 07-08 - Elementary Literacy Teachers	(5.250)	
Remove One Time Funding for 07-08 - Destratification ESL Teachers	(0.970)	
Remove One Time Funding for 07-08 - Halcyon Special Ed Program Teacher	(1.000)	
Remove One Time Funding for 07-08 - Freshman Seminar Pilot TOSA	(1.100)	
Remove One Time Funding for 07-08 - Freshman Seminar Pilot LINK Coordinator	(0.500)	
Remove One Time Funding for 07-08 - Freshman Seminar Pilot Counselor	(0.650)	
Including hourly employees (Paraeducators/Liaisons/Monitors)*	367.259	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		389.800
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		382.975
2008 - 2009 REVISED BUDGET		2,776.430 FTE

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

Resource Reorganization - These staff changes reflect the superintendent's initiative to shift FTE resources from central administration to schools.

Permanent Conversion - These changes are the result of reallocating resources from the previously allocated job to a new use of that resource. All conversions are calculated to have a net zero financial impact to the district.

Other Funds

Building Fund Summary

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

Ballot Measure 3A

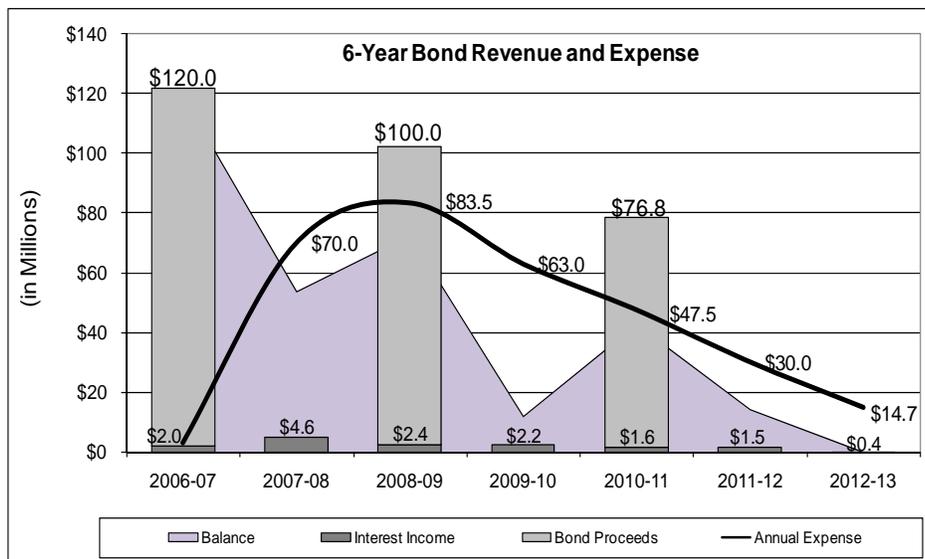
The voters within the Boulder Valley School District generously authorized a bond issue, allowing the district to borrow \$296.8 million for critical repairs and capital improvements to district infrastructure. The funds will be utilized in accordance with the district’s *Educational Facilities Master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

<i>Bond Issuance Amount (millions)</i>	<i>\$ 296.8</i>
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<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	

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 2011. These amounts were based upon a six year, three-phase project list. Phase 1 projects began in the latter part of the 2006-07 fiscal year and will continue through the 2008-09 fiscal year. The next issuance of bonds is planned for February 2009. A list of these six year projects can be found on page 43.

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.





Other Funds (continued)

Building Fund Summary (continued)

Bond Program Commitment

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

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



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

Citizens’ Bond Oversight Committee (CBOC)

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

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

Bond Program’s Benefit to the Environment

The district has hired a Sustainability Coordinator who will assist in identifying appropriate construction methods and products for reduced environmental impact. Examples of these methods and products include:

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

Other Funds (continued)

Building Fund Summary (continued)

The Bond Program's Benefit to BVSD Goals

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

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

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

Consider the following statements in accordance with the district goals:

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

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

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

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

Bond Program's Relationship to General Operating Fund

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

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

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



Other Funds (continued)

Building Fund Summary (continued)

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

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

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

Bond Program's Relationship to Other Funds

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

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

Risk Management Fund The Risk Management Fund will be impacted by the bond program in several ways. Insurance coverage may increase for property coverage as building square footage increases. Builder's Risk Insurance will be covered in the Building Fund as part of project costs, thus not impacting the Risk Management Fund. As projects continue across all district buildings, each building will be upgraded to comply with any new building code items that may have been enacted since the last time each building was improved. These improvements will lead to generally safer facilities and fields.

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

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

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

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

Other Funds (continued)

Building Fund Summary (continued)

Six Year Project List

School/Facility	Projected Cost	School/Facility	Projected Cost
High Peaks and BCSIS	\$ 7,042,039	Aspen Creek K-8	\$ 964,370
Bear Creek Elem	6,457,529	Eldorado K-8	1,069,861
Birch Elem	4,200,702	Monarch K8	452,375
Coal Creek Elem	3,294,226	Nederland Middle/High	5,546,645
Columbine Elem	8,121,995		
Community Montessori	1,705,974	Angevine Middle	1,754,718
Creekside Elem	2,208,698	Broomfield Hights Middle	3,703,102
Crest View Elem	5,892,213	Casey Middle	31,122,650
Douglass Elem	3,422,937	Centennial Middle	7,150,842
Eisenhower Elem	3,125,645	Louisville Middle	16,045,864
Emerald Elem	3,201,265	Manhattan Middle	10,461,508
Fireside Elem	1,112,961	Southern Hills Middle	10,169,858
Flatirons Elem	4,203,473	Platt Middle	8,120,792
Foothill Elem	9,051,405		
Gold Hill Elem	174,910	Arapahoe Ridge/TEC	5,333,778
Heatherwood Elem	3,615,572	Boulder High	11,812,819
Jamestown Elem	157,279	Broomfield High	20,774,010
Kohl Elem	3,986,949	Centarus High	5,683,991
Lafayette Elem	3,009,587	Fairview High	10,910,579
Louisville Elem	2,850,862	Monarch High	2,391,162
Mesa Elem	4,303,892	New Vista High	4,098,081
Nederland Elem	988,466		
Pioneer Elem	4,605,385	Boulder Prep	400,000
Ryan Elem	3,616,816	Horizons K-8 Charter	2,500,000
Sanchez Elem	3,449,086	Justice High	200,000
Superior Elem	605,162	Peak to Peak K-12 Charter	1,600,000
University Hill Elem	3,957,110	Summit Middle Charter	5,200,000
Whittier Elem	3,472,286	Education Center	1,799,635
		Subtotal School/Facility Projects: \$ 271,101,064	
		Add: Information Technology Projects: 21,751,863	
		Subtotal All Projects: \$ 292,852,927	
		Project Reserve: 3,955,883	
		Grand Total: \$ 296,808,810	

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



Other Funds (continued)

Capital Reserve Fund Summary

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

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

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

Due to the limited funding available for capital projects, the policies identified above are taken into consideration in developing the annual project list. District staff evaluate project requests and prioritize based on the following criteria.

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

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

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

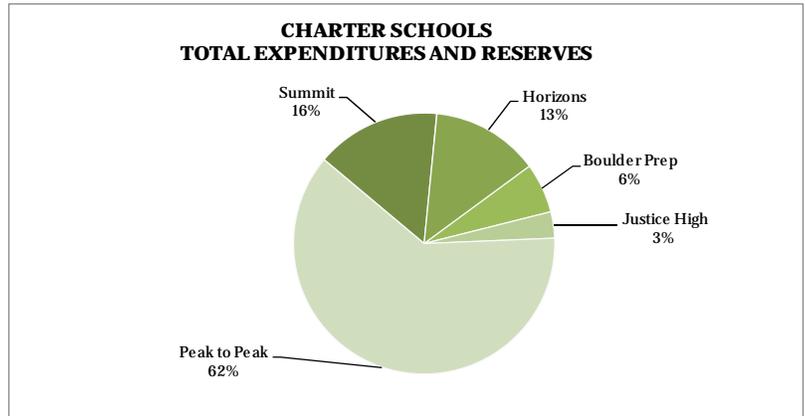
Vehicle Replacement – This project is the annual scheduled replacement of the bus and maintenance vehicle fleet. The replacement of aging vehicles realizes a savings through improved fuel efficiency and reduced maintenance and repairs. The fuel savings will result in a slower growth of both use and expense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

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

Charter School Fund

Summary

The funding for each charter school is based on contract agreements between the school and Boulder Valley School District. The budgeted beginning fund balance for the Charter School Fund was calculated on a GAAP (Generally Accepted Accounting Principles) basis beginning in fiscal year 2005-06.



	2008-09 Summit Budget	2008-09 Horizons Budget	2008-09 Boulder Prep Budget	2008-09 Justice High Budget	2008-09 Peak to Peak Budget
BEGINNING BALANCE	\$ 409,687	\$ 105,711	\$ 125,430	\$ (20,503)	\$ 300,668
REVENUE:					
Transfer from General Fund:	\$ 2,628,104	\$ 2,581,948	\$ 1,085,574	\$ 650,925	\$ 11,168,980
Capital Reserve Allocation:	-	-	24,369	17,148	247,894
Fundraising Revenue:	30,000	-	-	-	490,068
Athletic Fees	9,900	-	-	-	147,851
CDE Capital Construction:	51,380	17,762	15,525	10,925	157,930
TOTAL REVENUE	\$ 2,719,384	\$ 2,599,710	\$ 1,125,468	\$ 678,998	\$ 12,212,723
TOTAL RESOURCES	\$ 3,129,071	\$ 2,705,421	\$ 1,250,898	\$ 658,495	\$ 12,513,391
TOTAL EXPENDITURES:	\$ 2,289,087	\$ 2,083,007	\$ 978,495	\$ 473,820	\$ 9,771,402
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 772,852	\$ 560,457	\$ 243,514	\$ 170,788	\$ 2,453,585
EMERGENCY RESERVE	\$ 67,132	\$ 61,957	\$ 28,889	\$ 13,887	\$ 288,404
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 3,129,071	\$ 2,705,421	\$ 1,250,898	\$ 658,495	\$ 12,513,391
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECTED ENROLLMENT:	Summit 319.0	Horizons 308.9	Boulder Prep 135.0	Justice High 95.0	Peak to Peak 1,373.3



Document Summary



This concludes the *Executive Summary* portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2008-09 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the district.

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

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

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

The 2008-09 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 2008-09 Revised Adopted Budget is also available in PDF format on our website at: www.bvsd.org/businessservices.

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008, which is also available on the district's Business Services Division web page.

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

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

Document Summary (continued)

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

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

*“ We must be loyal to our curriculum,
reflective with our assessments,
nimble with our instruction and
courageous in our will to change
systems and practices. ”*

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

Acknowledgements and Awards

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

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

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

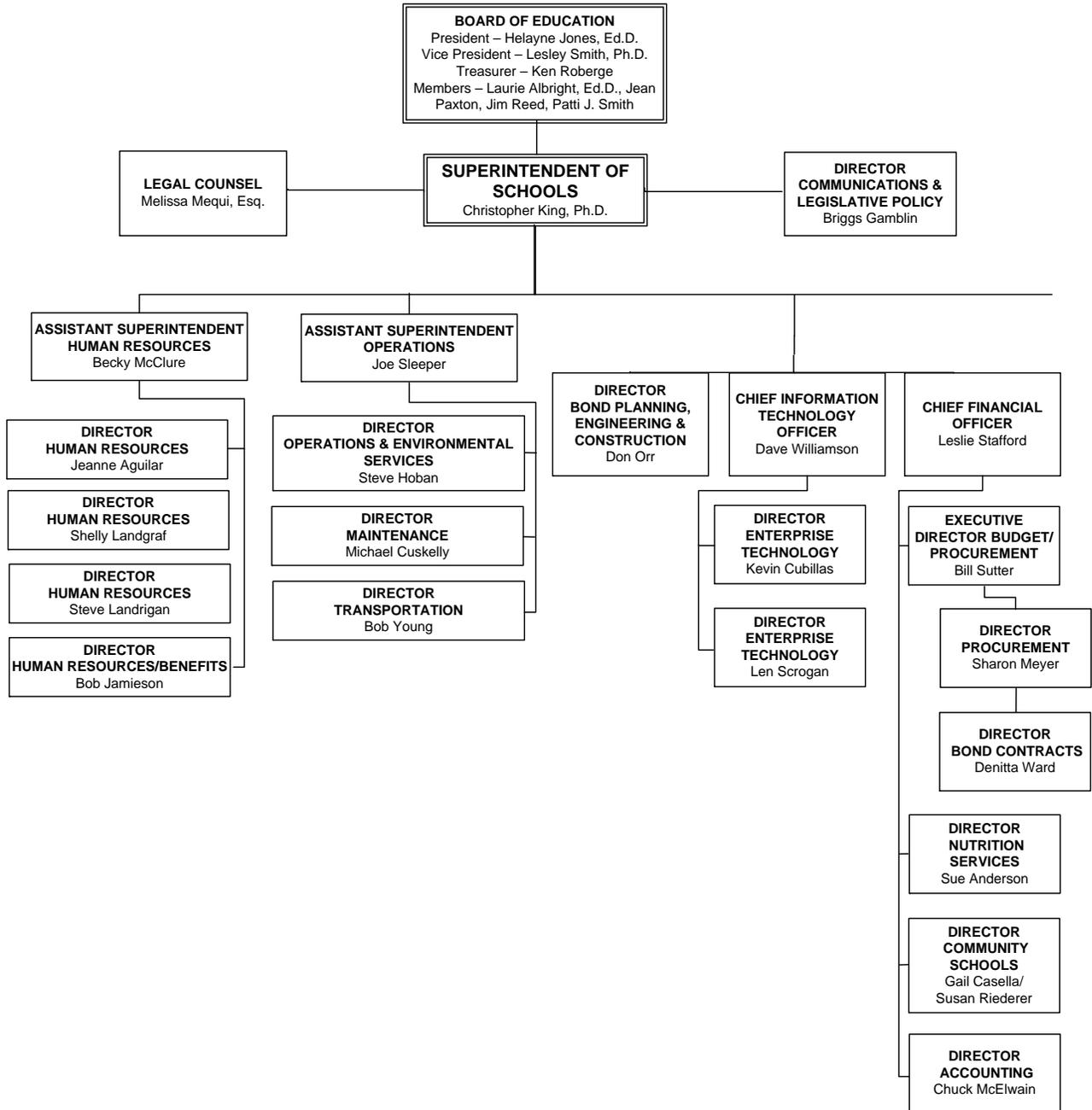


ORGANIZATIONAL SECTION

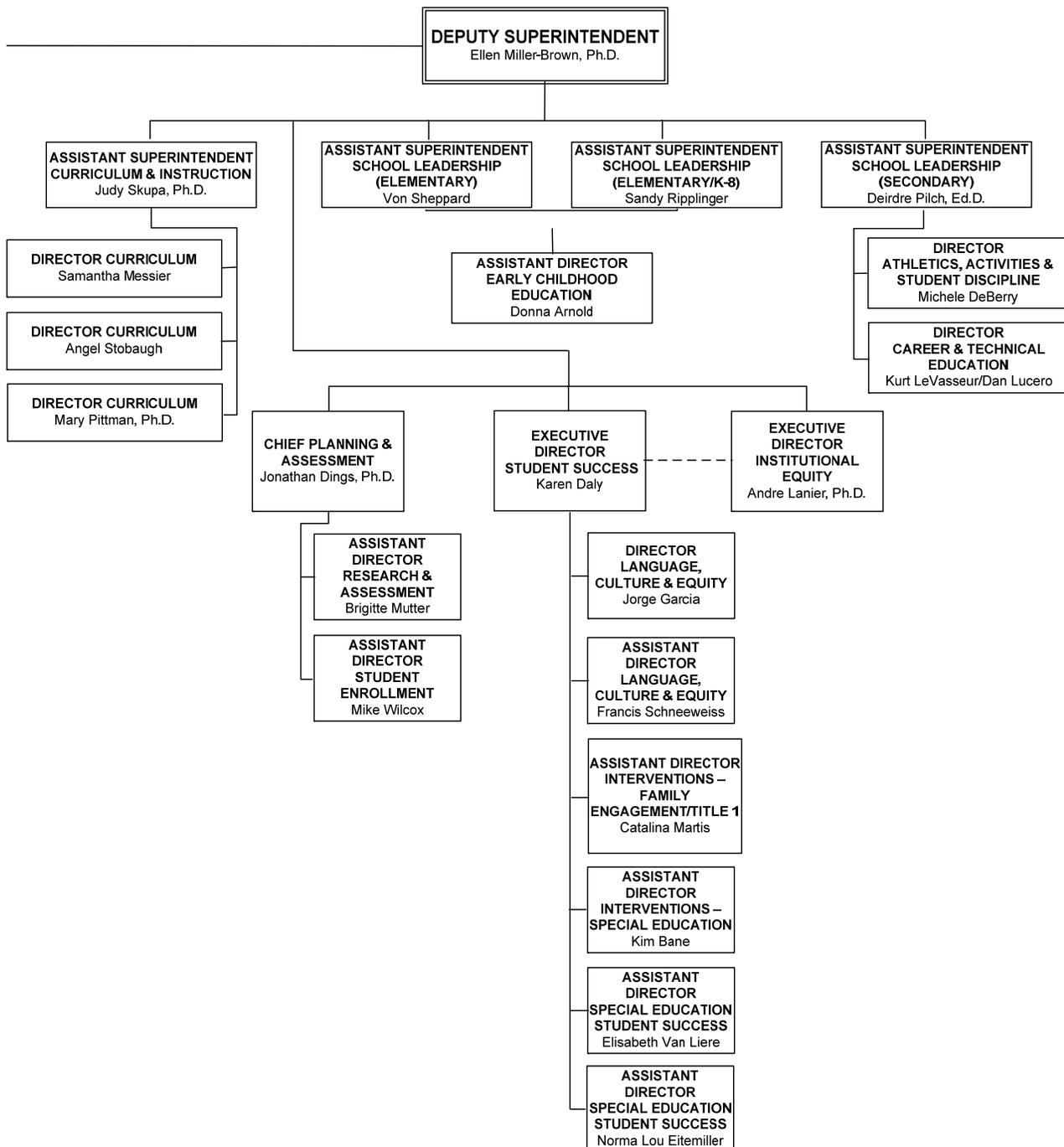
ORGANIZATIONAL CHART	50
PROFILE OF THE GOVERNMENT.....	52
BUDGET DECISIONS SHAPED BY GOALS AND FINANCIAL CONSTRAINTS	52
PLAN AND ASSESS FOR CONTINUOUS IMPROVEMENT	52
DISTRICT VISION, GOALS AND STRATEGIES.....	53
ORGANIZATIONAL OPERATING DEPARTMENTS AND GOALS	56
CONNECTING BUDGETS TO GOALS.....	69
BASIS OF BUDGETING AND ACCOUNTING	70
FINANCIAL INFORMATION	71
OTHER INFORMATION	72
GOVERNING POLICIES	73
TYPE AND DESCRIPTION OF FUNDS	75
DEFINITION OF ACCOUNT CODE STRUCTURE	77
FACILITIES, LAND/BUILDINGS, COMMUNITIES AND GEOGRAPHIC INFORMATION	80
<u>SUB-SECTION(S)</u>	
OUR SCHOOLS.....	83



Organizational Chart
 (As of November 18, 2008)



Organizational Chart
(As of November 18, 2008)





Profile of the Government

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

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

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

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

In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, Special Education program, and five charter schools that comprise the Charter Funds of the Boulder Valley School District for 2008-09: Summit Middle Charter School, Horizons K-8 School, Boulder Preparatory High School, Justice High School, and Peak to Peak Charter School.

Budget Decisions Shaped by Goals and Financial Constraints

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

Each year our community is invited to play a role in developing the budget. The district continually strives to help our community understand the complexities of our district budget by publishing several documents to explain the district's budget and its development. It can be difficult to see long-term trends, therefore, one purpose of this document is to give a historical perspective on how public education in Colorado, and specifically Boulder, arrived at its current state.

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

Plan and Assess for Continuous Improvement

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

District Vision, Goals and Strategies

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

The purpose of this reorganization is to reflect Boulder Valley School District's commitment to an intervention-based model to close distinct gaps in student learning. Early restructuring has included a realignment of district curriculum oversight, learning standard development, state and federal compliance, and professional development delivery under the assistant superintendent for learning services. Simultaneously, all intervention services (e.g., special education, literacy coaching, talented and gifted programs, etc.) are now coordinated and overseen by the deputy superintendent. Specific elements of this new instructional delivery plan are currently being determined and will be in place by August 1, 2008.

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

Vision

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

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

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

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

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





District Vision, Goals and Strategies (continued)

Goals

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

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

CSAP

Reading/Writing

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

Lectura/Escritura

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

Mathematics

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

Science

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

Graduation Rate

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

ACT Test Performance

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

Music

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

Social Studies

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

Physical Education

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

Visual Arts

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

World Languages

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

District Vision, Goals and Strategies (continued)

Goals

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

Specific Equity Goal Expectations

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

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

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

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

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

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

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

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

Operations Goal – The Boulder Valley School District Board of Education will set a district operations goal during the 2008-2009 school year. First year progress in the attainment of this fourth long-range district goal will be reported in 2009-2010.

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



District Vision, Goals and Strategies (continued)

Strategies

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

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

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

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

Organizational Operating Departments and Goals

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

CENTRAL SERVICES

Board of Education – 628

Superintendent: Christopher King, Ph.D.

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

Superintendent's Office - 602

Superintendent: Christopher King, Ph.D.

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

District-Wide Instructional Support - 635

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

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

Legal Counsel - 604

Department Head: Melissa Mequi, Esq.

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

Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Communication Services - 668

Department Head: Briggs Gamblin

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

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



Indicators of Demand:

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

Division of Operational Services

Operations Administration – 640

Assistant Superintendent of Operations: Joseph Sleeper

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

Maintenance - 642

Department Head: Mike Cuskelly

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

Indicators of Demand:

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



Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Division of Operational Services (continued)

Operations, Security and Environmental Services - 643

Department Head: Steve Hoban

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

Indicators of Demand:

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

Education Center Building - 971

Department Head: Steve Hoban

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

Transportation - 796

Department Head: Robert Young

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



Indicators of Demand:

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>Projected 2008-09</u>
Students Eligible for Transportation:	11,889	11,639	15,669	13,066
Total Student Transportation Miles:	2,317,273	2,307,232	2,434,154	2,352,886
Trips and Other Activities:	5,850	5,394	5,585	5,610
Total Activity Trip Miles:	293,816	290,083	289,858	291,252
Sites Served:	58	58	64	64

Division of Operational Services Goals:

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

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

Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Human Resources Department- 687

Assistant Superintendent of Human Resources: Rebecca McClure

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

Indicators of Demand:

- 4,307 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for four units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations, and renewals with district insurance vendors and carriers.

Goals:

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

Bond Planning, Engineering and Construction – 644

Department Head: Don Orr

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

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

Goals:

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



Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Information Technology Division

Information Technology - 689

Chief Information Officer: Dave Williamson

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

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



Telecommunications - 793

Chief Information Officer: Dave Williamson

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

Information Technology Division Goals:

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

Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Business Services Division

Chief Financial Officer: Leslie Stafford, CPA

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

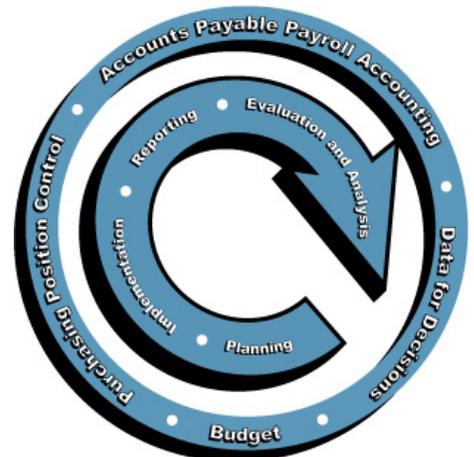
Business Services Division Goals:

- Will collect baseline data in HRD, IT, Transportation and Maintenance departments and use them as a model for shaping future goals, activities and measurement tools for the entire division.
- Will complete the IDI (Intercultural Development Inventory) survey to assess individual and group intercultural competence; identify next steps and develop measurement tools for the future analysis and assessment of cultural proficiency of the Business Services Division.
- Will complete a staff culture survey. Results will be utilized as part of professional development days.
- Will complete a study in organizational development with a focus on staff culture. Consideration will be given to the DISC training for all management staff within Administration and Operations. (DISC Training is an assessment tool and accompanying workshop designed to strengthen work relationships and achieve growth.)

Budget Services – 688

Department Head: Bill Sutter

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



Indicators of Demand:

	Audited Actual 2006-07	Unaudited Actual 2007-08	Revised Budget 2007-08
Total Expenditures	\$ 271,706,082	\$ 361,848,258	\$ 461,063,311
Number of Funds	19	20	20

Goals:

- Budget Services will incorporate the board goals of Equity, Achievement and Organization into developing the 2008-09 budget, questionnaires, surveys and focus groups.
- Budget Services will document the new process and the incorporation of these three goals.
- Budget Services will document the 2008-09 budget and the incorporation of the board goals into the funding strategy for the district.



Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Business Services Division (continued)

Procurement - 695

Department Head: Sharon Meyer

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

Indicators of Demand:

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

Goal:

- By the end of fiscal year 2009, the Procurement Department will expand the procurement card program utilization, increasing transactions by 2 percent. This will result in an increase in procurement efficiencies by reducing the use of petty cash and payment of sales tax.

Materials Management - 791

Department Head: Matt Stewart

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

Indicators of Demand:	2006-2007	2007-2008	2008-2009
	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
School Supply Requisitions:	13,837	12,636	12,800
Emergency School Supply Requisitions:	500	537	500
Maintenance Requisitions:	1,092	1,134	1,200
Value of Warehouse Inventory:	\$528,254	\$616,032	\$400,000
Food Supply Requisitions:	3,824	2,945	3,500
Emergency Food Walk-through:	563	818	500
Value of Food Inventory:	\$184,924	\$178,435	\$200,000
Work Order Hours:	3,150	3,202	3,250

Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Business Services Division (continued)

Accounting Services - 690

Department Head: Chuck McElwain

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

Indicators of Demand:	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Estimated</u> <u>2008-09</u>
Paychecks and Direct Deposit Notices Produced:	55,970	58,432	59,950
Accounts Payable Checks and ACH Notices Processed:	<u>18,165</u>	<u>18,105</u>	<u>15,578</u>
Invoices Paid:	78,233	81,687	85,769

Goals:

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

Community Schools - 652

Department Heads: 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, Lifelong Learning, and Community Opportunities for Youth Directory.

Indicators of Demand:

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

Goals:

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



Organizational Operating Departments and Goals (continued)

CENTRAL SERVICES (continued)

Business Services Division (continued)

Nutrition Services - 741

Department Head: Susan Anderson

Description: The Nutrition Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Nutrition Services Fund is an enterprise fund. This means it is separate from the General Operating Fund and operates solely on revenues obtained from selling meals, from federal reimbursement dollars, and commodity foods from the US Department of Agriculture. Expenses include labor and benefits for 170 nutrition service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, labor and materials, and professional development.



Indicators of Demand:

- The Nutrition Services program serves approximately 12,700 meals daily, including 7,500 full lunches, 4,300 a la carte meals, and 900 breakfasts per day in 22 prep kitchens serving 47 schools, and four Head Start Programs. After-school snacks are provided at six sites. The program is self-supporting and primarily dependent on Nutrition Services revenue from 172 serving days.

Breakfast				Total
Month	Paid	Reduced	Free	Meals
Aug/Sep	1,817	1,906	16,673	20,396
Oct	1,978	1,929	14,851	18,758
Nov	1,331	1,441	10,732	13,504
Dec	1,542	1,571	10,582	13,695
Jan	1,696	1,574	11,490	14,760
Feb	2,084	1,954	14,075	18,113
Mar	1,871	1,640	11,313	14,824
Apr	2,320	1,989	14,451	18,760
May	1,888	2,095	13,984	17,967
Total	16,527	16,099	118,151	150,777

Lunch				Total
Month	Paid	Reduced	Free	Meals
Aug/Sep	101,959	12,235	72,688	186,882
Oct	83,941	10,130	57,607	151,678
Nov	60,312	7,162	40,369	107,843
Dec	58,672	6,788	38,546	104,006
Jan	63,381	7,653	42,714	113,748
Feb	74,579	9,244	50,922	134,745
Mar	63,991	7,807	42,892	114,690
Apr	74,372	9,285	50,583	134,240
May	70,213	8,984	49,603	128,800
Total	651,420	79,288	445,924	1,176,632

Goals:

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

Organizational Operating Departments and Goals (continued)

TEACHING AND LEARNING

Deputy Superintendent - 603

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

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

Division of Curriculum & Instruction

Curriculum and Instruction- 605

Assistant Superintendent of Curriculum and Instruction: Judy Skupa, Ph.D.

Description: Curriculum and Instruction provides leadership, direction, and support for:

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



Division of Curriculum & Instruction Goals:

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



Organizational Operating Departments and Goals (continued)

TEACHING AND LEARNING (continued)

Division of Curriculum & Instruction (continued)

Elementary School Leadership - 617

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

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

Indicators of Demand:

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

Secondary School Leadership - 619

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

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

Indicators of Demand:

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

Career and Technical Education - 609 and 490

Department Head: Kurt LeVasseur & Dan Lucero (interims)

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

Indicators of Demand:

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

District Print Shop/ Copy Center - 792

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

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

Indicators of Demand:

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

Student Success - 613

Executive Director for Student Success: Karen Daly

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

Goal:

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

Organizational Operating Departments and Goals (continued)

TEACHING AND LEARNING (continued)

Special Education - 611

Department Head: Kim Bane

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

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

Literacy and Language Support Services - 616

Department Head: Jorge Garcia

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

Indicators of Demand:

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

Department of Institutional Equity - 614

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

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

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

Indicators of Demand:

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

Goal:

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



Organizational Operating Departments and Goals (continued)

TEACHING AND LEARNING (continued)

Planning and Assessment – 608

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

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

Indicators of Demand:

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

Office of Grants and Community Partnerships - 670

Department Head: Bee Valacek

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

Indicators of Demand:

- Major federal/state entitlement grants, federal/state discretionary grants, private sector funding (corporate/foundation), community partnerships and special projects.

Health Services Department - 698

Department Head: Susan Rowley, RN, MS, CPNP

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

Indicators of Demand:

- Services all BVSD students as indicated including: 17,000 vision screenings, 6 percent referred; 1,140 dental screenings, 11 percent referred; 76,500 health room visits; 160 daily medications; 730 individual health care plans; 4,760 significant health conditions; 1,500 special education health reports.

Connecting Budgets to Goals

The 2008-09 Budget Adjustment Plan on pages 23-24 and 32-35 contains a listing of the significant changes to the budget for the coming fiscal year. These adjustments are targeted to address the district goals in the following way:

Achievement Goal

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

- Textbooks and computer peripherals – support student achievement
- Interventionist Services and Family Advocate Program – improve the family's ability to support the child's efforts in school
- Teacher and Specialist – maintain low staffing ratios at all school levels
- Counseling Coordinator – support implementation of newly adopted curriculum at secondary levels.
- Colorado Preschool and Kindergarten Program – support early education programs and participating families
- Technology Fund – maintain and expand instructional and operational application of technology including training and software
- Athletics Fund – interscholastic and intramural athletics engage and retain students in school

Equity Goal

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

- ESL Teacher – Phase II Implementation of destratification plans
- TAG Coordinator – supporting the instructional needs of high achieving students
- TIES Training – training on the district-developed TIES action research model to address district goals through data collection, feedback and action planning
- Literacy Support – literacy teachers to provide direct literacy instruction in elementary grades
- Transportation Fund – support destratification implementation as well as special needs assistance

Organization Goal

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

- Orientation of new educators – maximizes student achievement, closes the achievement gap, and assists in retaining and hiring quality staff
- Freshmen Seminar – links older students with new students to provide peer mentoring
- Truancy Services – staff funding for truancy attendance advocate
- Program Evaluations – support for external evaluation of program for efficiency and effectiveness
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean and healthy environments



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 2008-09 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 School District voters passed a ballot issue that authorized the district to collect, retain, and spend all district revenues from any source received in 1999, and for each year thereafter, that are in excess of any revenue raising, spending or other limitation in Section 20 of Article X of the State Constitution.

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

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

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

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. Proprietary Fund and Nonexpendable Trust Fund revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized in the accounting period in which it is earned, and expenses are recognized when incurred.

Financial Information

Internal Control

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

Single Audit

As a recipient of federal, state and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to these programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs, as well as to determine that the district has complied with applicable laws and regulations, contracts and grants. The results of the district's single audit for the fiscal year ended June 30, 2008, provided no instances of material weaknesses or reportable conditions in internal control or material violations of applicable laws, regulations, contracts and grants.

Budgeting Controls

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

Cash Management

The cash management and investment practices of the district follow the Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board of education receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements in 2008-09 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 2008, district staff will request authorization from the board of education to borrow an amount similar to that of 2007-08 from this program for the 2008-09 fiscal year. All funds will be repaid to the State Treasury by June 30, 2009.

Risk Management

The district participates in two self-insurance pools, one for property/liability insurance and one for workers' compensation. The property/liability insurance for the district is provided through the Colorado School Districts Self-Insurance Pool, which is comprised of over 100 school districts. The workers' compensation coverage for the district is provided through the Joint School Districts Pool for Workers' Compensation. This pool is comprised of four large Denver-metro school districts: Aurora, Boulder Valley, Cherry Creek, and Littleton. The pools rely upon actuarial reviews to determine appropriate funding and reserve levels. Excess insurance is in place for amounts above the retention. Detailed insurance information is provided with the budget information for the Risk Management Fund in the Financial Section pages 272-273 of this document.



Financial Information (continued)

Audit Committee

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

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

Other Information

Independent Audit

State statutes require an annual audit by independent certified public accountants. The accounting firm of Swanhorst & Company LLC was appointed by the board of education to perform these audits beginning with the June 30, 2005, fiscal year. The contract was awarded based upon the recommendation of the Audit Committee. This firm has a contract with the district to perform the annual independent audit services through the 2008-09 fiscal year. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2008, as well as previous fiscal years, can be found on the district's website at:

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

Governing Policies

The 2008-09 Revised Adopted Budget is developed in accordance with policies and procedures adopted by the board of education. The district has a vast array of policies from which to operate. The board of education approves policies after careful deliberations, which are then implemented through specific regulations and procedures. Specifically identified policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section pages 380-396. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

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

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

Fiscal Year (DBB) - The fiscal year of the district shall begin July 1 and end June 30 of the same fiscal year.

Budget Deadlines and Schedules (DBC) - The calendar of important budget schedules and dates issued annually by the Colorado Department of Education shall be used as the guideline for identifying tasks and deadlines in the budget preparation process.

Budget Adoption Procedures (DBH) - The superintendent will submit a proposed budget to the board who 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.

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

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

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

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

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

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

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



Governing Policies (continued)

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

Accounting System (DIA) - 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.

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

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

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

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

Petty Cash Accounts (DJB) - 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.

Payment Procedures (DK) - All demands for payment from district funds shall be processed by the Accounting Department, under the general supervision of the Director of Accounting Services.

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

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

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

School Properties Disposal Procedures (DN & DN-R) - The Executive Director for Business and Support Services or their 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. Schools can choose from two options when disposing of any textbooks. Library books are also included in the definition of textbooks. Proceeds are credited into the school's textbook account in the district's General Operating Fund for the purpose of purchasing textbooks.

Type and Description of Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Type and Description of Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition of Account Code Structure

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

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

Operating Funds

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

Special Revenue Funds

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

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

- 41 = Building Fund
- 43 = Capital Reserve Fund

Enterprise Fund

- 51 = Nutrition Services Fund

Internal Service Funds

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

Fiduciary Funds

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

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

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

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

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



Definition of Account Code Structure (continued)

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

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

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

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

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

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

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

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

Definition of Account Code Structure (continued)

Revenue and Expenditure Accounts

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

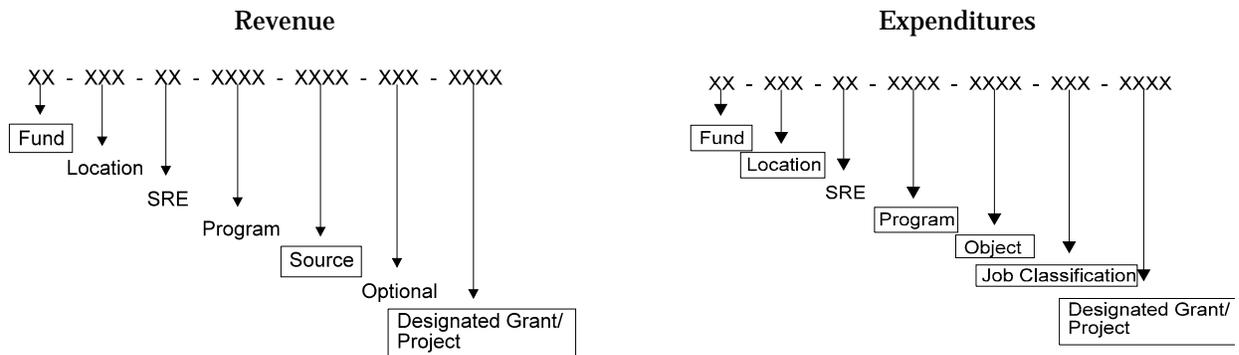
Revenue Dimensions

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

Expenditure Dimensions

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

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





Facilities, Land/Buildings, Communities and Geographic Information

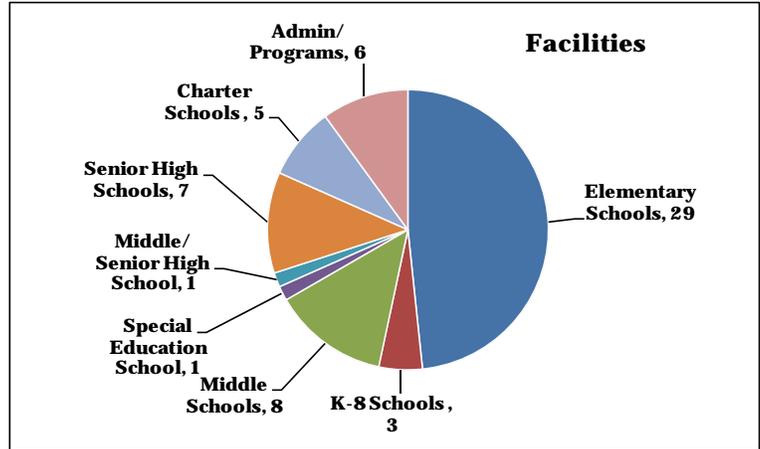
Facilities

Schools

- 29 Elementary Schools
- 3 K-8 Schools (Aspen Creek, Eldorado, Monarch)
- 8 Middle Schools
- 1 Middle/Senior Special Education School
- 1 Middle/Senior High School
- 7 Senior High Schools
- 5 Charter Schools
- 54 Total Schools

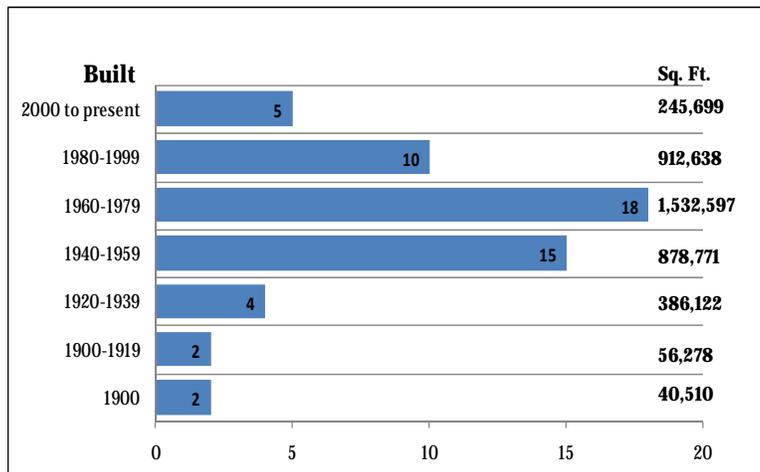
Programs and Administration Buildings

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



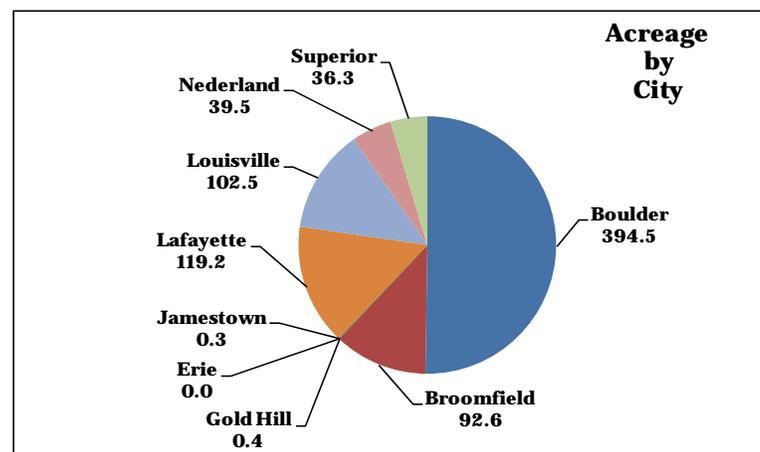
Land/Buildings

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



Communities

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



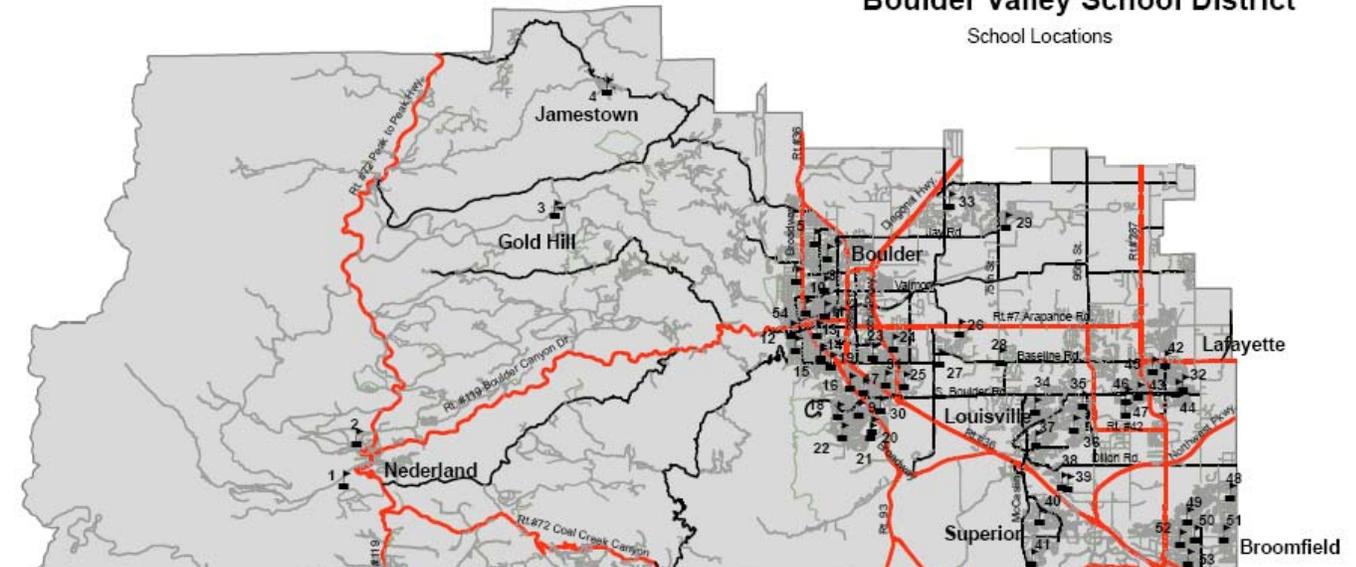
Facilities, Land/Buildings, Communities and Geographic Information (continued)

Geographic Information

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

Boulder Valley School District

School Locations



Mountain Schools

- 1. Nederland Mid/Sr.
- 2. Nederland ES
- 3. Gold Hill ES
- 4. Jamestown ES

Boulder Schools

- 5. Crest View ES
- 6. Centennial MS
- 7. Foothill ES
- 8. Columbine ES
- 10. Casey MS
- 11. Whitter ES
- 12. Flatirons ES
- 13. Boulder HS
- 17. Creekside ES
- 18. Bear Creek ES
- 20. Southern Hill MS
- 21. Fairview HS
- 22. Mesa ES
- 24. Eisenhower ES
- 25. Manhattan MS
- 27. Nevin Platt MS
- 28. Douglass ES
- 29. Heatherwood ES

Louisville Schools

- 34. Coal Creek ES
- 35. Louisville MS
- 36. Louisville ES
- 37. Fireside ES
- 38. Monarch K-8
- 39. Monarch HS

Lafayette Schools

- 43. Lafayette ES
- 44. Sanchez ES
- 45. Angevine MS
- 46. Centaurus HS
- 47. Ryan ES

Focus Schools

- 9. Community Montessori
- 14/15. University Hill ES
- 16. Halcyon MS
- 19. New Vista HS
- 23. BCSIS/High Peaks ES
- 26. TEC/Arapahoe Ridge HS
- 42. Pioneer ES

Superior Schools

- 40. Superior ES
- 41. Eldorado K-8

Broomfield Schools

- 48. Aspen Creek K-8
- 49. Broomfield Heights MS
- 50. Broomfield HS
- 51. Birch ES
- 52. Kohl ES
- 53. Emerald ES

Charter Schools

- 30. Summit MS
- 31. Horizons K-8
- 32. Peak to Peak K-12
- 33. Boulder Prep
- 54. Justice HS



State Plane North
 Last Update: 10/19/07
 Planning, Engineering and Construction

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OUR SCHOOLS

SCHOOL LEADERSHIP	85
ANGEVINE MIDDLE	86
ARAPAHOE CAMPUS.....	88
ARAPAHOE RIDGE HIGH	88
BOULDER TEC	90
ASPEN CREEK K-8.....	92
BOULDER COMMUNITY SCHOOL OF INTEGRATED STUDIES (BCSIS)	94
BEAR CREEK ELEMENTARY	96
BIRCH ELEMENTARY	98
BOULDER HIGH	100
BOULDER PREPARATORY HIGH SCHOOL	102
BROOMFIELD HEIGHTS MIDDLE.....	104
BROOMFIELD HIGH.....	106
CASEY MIDDLE	108
CENTAURUS HIGH.....	110
CENTENNIAL MIDDLE	112
COAL CREEK ELEMENTARY	114
COLUMBINE ELEMENTARY.....	116
COMMUNITY MONTESORI.....	118
CREEKSIDE ELEMENTARY	120
CREST VIEW ELEMENTARY.....	122
DOUGLASS ELEMENTARY	124
EISENHOWER ELEMENTARY	126
ELDORADO K-8	128
EMERALD ELEMENTARY.....	130
FAIRVIEW HIGH	132
FIRESIDE ELEMENTARY	134
FLATIRONS ELEMENTARY	136
FOOTHILL ELEMENTARY	138
GOLD HILL ELEMENTARY	140
HALCYON MIDDLE-SENIOR HIGH	142
HEATHERWOOD	144
HIGH PEAKS ELEMENTARY	146
HORIZONS ALTERNATIVE K-8 CHARTER	148
JAMESTOWN ELEMENTARY.....	150
JUSTICE HIGH	152
KOHL ELEMENTARY.....	154
LAFAYETTE ELEMENTARY	156



OUR SCHOOLS (CONTINUED)

LOUISVILLE ELEMENTARY	158
LOUISVILLE MIDDLE.....	160
MANHATTAN SCHOOL OF ARTS & ACADEMICS.....	162
MESA ELEMENTARY	164
MONARCH HIGH.....	166
MONARCH K-8.....	168
NEDERLAND ELEMENTARY	170
NEDERLAND MIDDLE/SENIOR	172
NEW VISTA HIGH.....	176
PEAK TO PEAK K-12 CHARTER SCHOOL.....	178
ESCUELA BILINGÜE PIONEER ELEMENTARY	182
NEVIN PLATT MIDDLE.....	184
BARNARD D. RYAN ELEMENTARY	186
ALICIA SANCHEZ ELEMENTARY	188
SOUTHERN HILLS MIDDLE	190
SUMMIT MIDDLE CHARTER SCHOOL.....	192
SUPERIOR ELEMENTARY	194
UNIVERSITY HILL ELEMENTARY	196
WHITTIER INTERNATIONAL ELEMENTARY.....	198

School Leadership
(As of November 18, 2008)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, K-12, Middle/Senior	Principal	# of Student Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	290	Aspen Creek K-8	Brett Linvingston	913
Bear Creek	Kent Cruger	362	Eldorado K-8	Robyn Hamasaki	967
Birch	Tracy Stegall	450	Halcyon	Matthew Dudek	19
Coal Creek	John Kiemele	470	Monarch K-8	Richard Glaab	769
Columbine	Lynn Widger	380	Nederland Middle/Senior	Rich Salaz	359
Community Montessori	Marlene Skovsted	228		Sub-Total	3,027
Creekside	Alejandra Sotiros	346			
Crest View	Ned Levine	531	Middle Schools (6-8)	Principal	
Douglass	Monica Draper	409	Angevine	Mike Medina	545
Eisenhower	Charles Serns, Ph.D.	453	Broomfield Heights	Nancy Vaughn	534
Emerald	Larry Leatherman	384	Casey	Alison Boggs	291
Fireside	Pat Heinz-Pribyl	418	Centennial	Cheryl Scott	596
Flatirons	Scott Boesel	287	Louisville	Adam Fels	548
Foothill	Melisa Potes	528	Manhattan School of Arts & Academics	Martha Gustafson	455
Gold Hill	Kelley King	25	Nevin Platt	Kevin Gates, Ph.D.	540
Heatherwood	Larry Orobona	381	Southern Hills	Terry Gillach	495
High Peaks	Rosemary Lohndorf	302		Sub-Total	4,004
Jamestown	Kelley King	19			
Kohl	Cindy Kaier	487	High Schools (9-12)	Principal	
Lafayette	Holly Hultgren, Ph.D.	533	Arapahoe Campus	Joan Blutorn	193
Louisville	Jennifer Rocke	441	Boulder	Bud Jenkins	1,798
Mesa	Josh Baldner	383	Broomfield	Ginger Ramsey	1,382
Nederland	Debra Benitez	309	Centaurus	Rhonda Haniford	1,126
Escuela Bilingüe Pioneer	Miguel Villalon	430	Fairview	Donald Stensrud	1,893
Barnard D. Ryan	Cyrus Weinberger	406	Monarch	Jerry Lee Anderson	1,506
Alicia Sanchez	Doris Candelarie	283	New Vista	Rona Wilensky, Ph.D.	316
Superior	Mary Hausermann	664		Sub-Total	8,214
University Hill	Leonora Velasquez	321			
Whittier International	Becky Escamilla	347	Charter Schools	Principal	
	Sub-Total	10,867	Boulder Preparatory High	Andre Adeli	125
			Horizons K-8	Sonny Zinn	323
			Peak to Peak K-12	David Hazen	1,401
			Summit Middle	David Finell	319
			Justice High	T.J. Cole, Ph.D.	93
				Sub-Total	2,261
			Other (Contracted, CPP, SPED)		245
			Total District Enrollment		28,618



Angevine Middle

1150 S. Boulder Rd., Lafayette, CO 80026
303-665-5540, Fax: 303-661-0354
Principal: Mike Medina

<http://bvsd.org/middle/Pages/angevine.aspx>

Projected Enrollment: 545



Total Budget \$4,300,123

	Staff	non-SRA	SRA
Utilities:	-	\$ 165,443	\$ -
Regular Education:	31.354	2,215,701	43,241
Special Education:	11.013	530,176	1,000
Vocational Education:	-	-	-
English as a Second Language:	4.120	232,836	431
Extra Curricular Education:	-	32,859	-
Talented & Gifted:	1.223	85,895	-
Library Services:	1.500	78,035	5,000
School Administration:	7.000	503,112	11,000
Maintenance:	4.000	167,630	7,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	37,918	-
Student Support Services:	2.500	181,846	1,000
TOTALS:	62.710	\$ 4,231,451	\$ 68,672

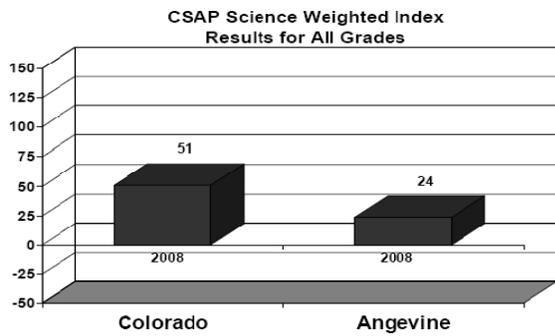
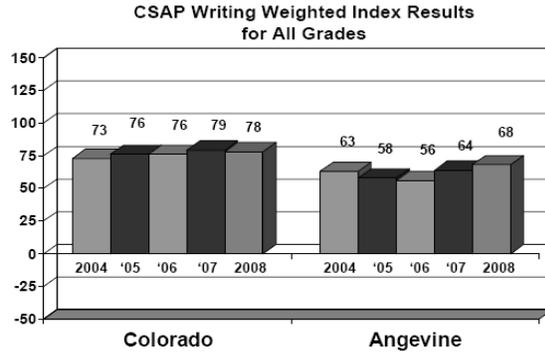
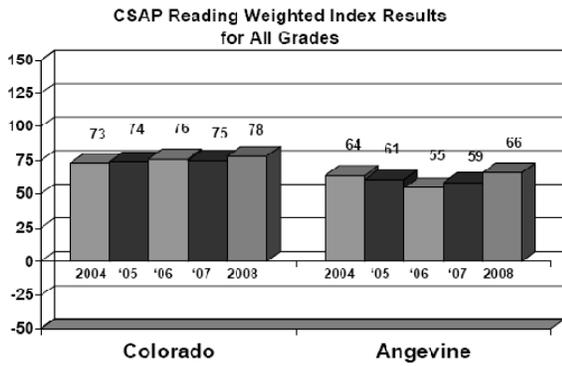
DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
American Indian		1% 5
African American		2% 12
Caucasian		55% 300
Asian		4% 22
Latino/Hispanic		38% 205
<i>Special Programs</i>		2008-2009
ELL		20% 111
Free/Reduced Lunch		43% 233
SPED		14% 76
504		1% 6
<i>Gender</i>		2008-2009
Female		47% 255
Male		53% 290

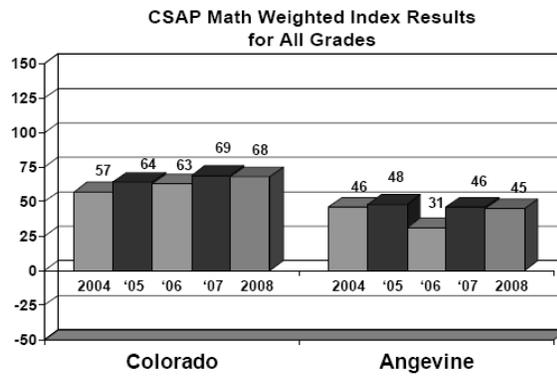
Welcome to Angevine Middle School! We are a student-centered middle school with an emphasis on academic achievement for all students. We offer a rich and challenging academic curriculum that is comprehensively supported. Angevine Middle School not only has a Pre-Engineering program, and a Dual Language strand, but it also boasts vibrant and successful arts programs that include: an award winning visual arts program, musical arts (award winning choir, band and orchestra programs), performing arts (outstanding full theater productions), and practical arts (exemplary consumer and family science and technical arts departments). At Angevine, we feel that addressing the needs of the whole child by including creative and enriching experiences is essential to a comprehensive curriculum. Our talented teaching staff engages in data-driven professional learning communities that focus on student achievement and school goals. We offer a multitude of opportunities for students to become culturally competent global leaders who will be well prepared to be 21st Century Graduates.

All of our students are on grade level teams supported by content area teachers who collaborate to provide an integrated approach to delivering standards-based curriculum. Each grade level is supported by an administrator and a counselor who get to know the students and their families quite well over a three year period. We have a seven period schedule, and students attend a grade level lunch.

We hope you come and visit Bobcat country soon! We know you'll find it to be a welcoming place where high student achievement and a real sense of belonging go hand-in-hand!



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.





**Arapahoe Campus
(Arapahoe Ridge High)**

6600 E. Arapahoe Ave., Boulder, CO 80303
303-447-5284, Fax: 303-447-5149
Principal: Joan Bludorn

<http://bvsd.org/high/Pages/arapahoe.aspx>



Projected Enrollment: 193

Total Budget \$1,956,645

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	12.381	885,427	26,625
Special Education:	1.812	105,564	394
Vocational Education:	1.000	99,335	-
English as a Second Language:	4.150	271,261	80
Extra Curricular Education:	-	24,027	-
Talented & Gifted:	0.039	1,218	-
Library Services:	0.875	56,603	-
School Administration:	4.917	391,726	1,759
Maintenance:	-	-	2,382
Health Room:	-	-	-
Curriculum/Staff Development:	-	1,689	636
Student Support Services:	0.900	87,601	318
TOTALS:	26.074	\$ 1,924,451	\$ 32,194

<i>Ethnicity</i>	2008-2009
American Indian	1% 2
African American	1.6% 3
Caucasian	45.6% 88
Asian	1.6% 3
Latino/Hispanic	50.3% 97

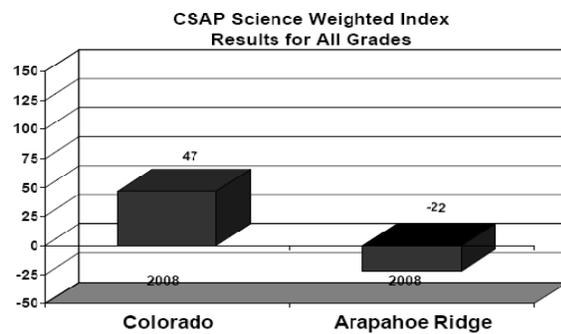
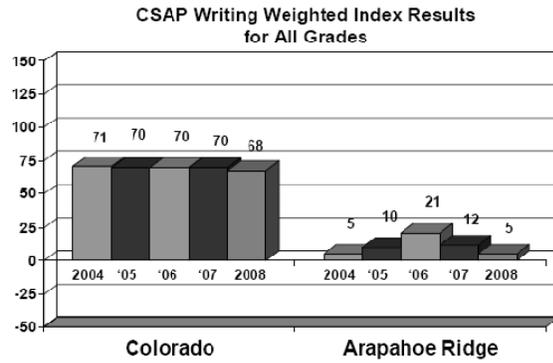
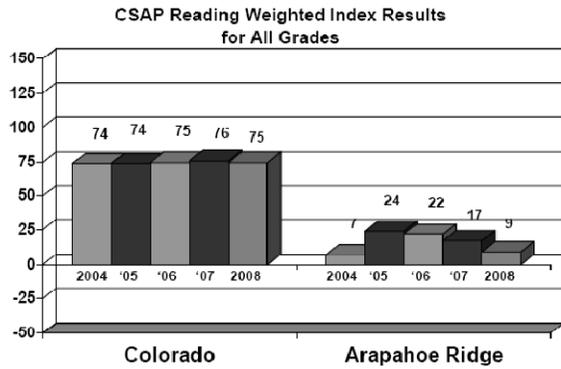
<i>Special Programs</i>	2008-2009
ELL	35.2% 68
Free/Reduced Lunch	60.1% 116
SPED	16.1% 31
504	2.1% 4

<i>Gender</i>	2008-2009
Female	39.4% 76
Male	60.6% 117

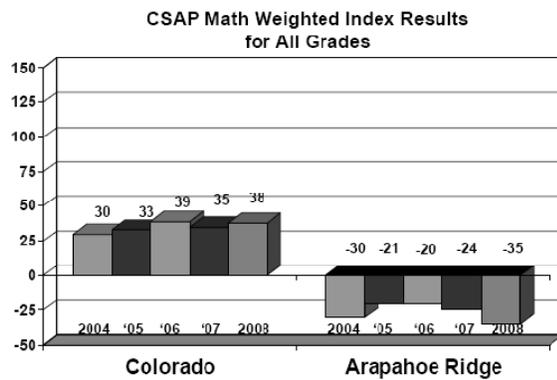
Arapahoe Ridge High School is a focus school designed to include career-related coursework as well as academics through a variety of instructional options. These options include Ridge, and Newcomers.

The Ridge approach is designed to meet the needs of students at any point in their high school career. Students, who have recently arrived in the U.S., have not received educational services here and qualify according to the language assessment, have the option of enrolling in Newcomers, which is an ESL program.

All students who graduate from the Ridge program receive a technical certificate in one of the career areas offered. Students in the other programs have the option of enrolling in technical classes and receiving a certificate.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Arapahoe Ridge	2006	21.25	21.9	9.4	8.9	8.9
Arapahoe Ridge	2007	21.2	22.1	12.9	11.8	12.3
Arapahoe Ridge	2008	21.5	22.3	12.7	13.7	12.9
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4



**Arapahoe Campus
(Boulder TEC)**

6600 E. Arapahoe Ave., Boulder, CO 80303
303-447-5284, Fax: 303-447-5149
Principal: Joan Blutorn

<http://bvsd.org/high/Pages/tec.aspx>



Total Budget \$2,850,453

	Staff	non-SRA	SRA
Utilities:	-	\$ 212,162	\$ -
Regular Education:	-	-	-
Special Education:	6.875	458,992	-
Vocational Education:	27.424	1,881,645	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	83,117	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	5.000	214,537	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	39.299	\$ 2,850,453	\$ -

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	1% 2
<i>African American</i>	1.6% 3
<i>Caucasian</i>	45.6% 88
<i>Asian</i>	1.6% 3
<i>Latino/Hispanic</i>	50.3% 97

<i>Special Programs</i>	2008-2009
<i>ELL</i>	35.2% 68
<i>Free/Reduced Lunch</i>	60.1% 116
<i>SPED</i>	16.1% 31
<i>504</i>	2.1% 4

<i>Gender</i>	2008-2009
<i>Female</i>	39.4% 76
<i>Male</i>	60.6% 117

Boulder Technical Education Center (TEC) programs are available to all BVSD high school students as elective credits in career and technical educational areas. In small classes, students follow a sequence of courses that provide hands-on technical skills and academic knowledge needed to prepare for an immediate career and/or further education. TEC is a state certified Designated Area Vocational School and offers state-approved vocational secondary programs in:

- Automotive Technology Banking/Service Accounting
- Construction Trades
- Collision Repair Technology
- Cosmetology
- Esthetician Program
- Multimedia Technology
- Manicuring Nail Technology
- Graphic Communications Program
- Community Based Career Experience
- Health Care Careers: Nursing Assistant, Pet Grooming, Veterinary Aide
- IT Academy (CISCO Certification, CIS, and Microsoft Certification)





Aspen Creek K-8

Aspen Creek Dr., Broomfield, CO 80020
720-887-4537, Fax: 720-556-0125
Principal: Brett Livingston

<http://bvsd.org/middle/Pages/aspencreek.aspx>

Projected Enrollment: 913



Total Budget \$5,064,775

	Staff	non-SRA	SRA
Utilities:	-	\$ 118,159	\$ -
Regular Education:	47.907	3,326,374	-
Special Education:	11.000	589,522	76,661
Vocational Education:	-	-	712
English as a Second Language:	-	-	-
Extra Curricular Education:	-	34,801	-
Talented & Gifted:	0.465	14,526	-
Library Services:	1.000	78,035	3,550
School Administration:	7.250	515,276	3,521
Maintenance:	4.125	173,243	885
Health Room:	-	16,788	10,799
Curriculum/Staff Development:	-	2,251	615
Student Support Services:	1.783	98,546	511
TOTALS:	73.530	\$ 4,967,521	\$ 97,254

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 0
<i>African American</i>	1% 12
<i>Caucasian</i>	86% 783
<i>Asian</i>	6% 57
<i>Latino/Hispanic</i>	7% 61

<i>Special Programs</i>	2008-2009
<i>ELL</i>	1% 7
<i>Free/Reduced Lunch</i>	7% 69
<i>SPED</i>	8% 75
<i>504</i>	2% 16

<i>Gender</i>	2008-2009
<i>Female</i>	47% 432
<i>Male</i>	53% 481

Our instructional program mirrors BVSD curriculum with a special emphasis on academic excellence, critical thinking and creative problem solving.

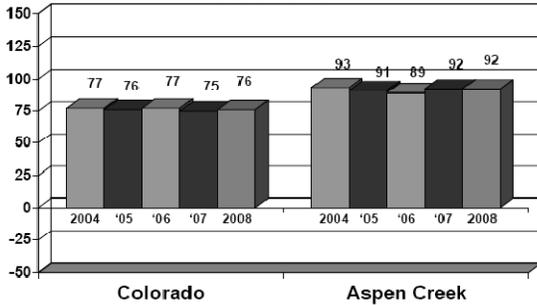
In the K-8 we will:

- Build long-term relationships with families.
- Work with students longitudinally over nine grade levels.
- Support young adolescence in a true middle school with teaming, advisory, and exploratory programming.
- Provide convenience for families.
- Help young adolescents build confidence as mentors, tutors, and leaders.
- Create ease of transition to middle school.

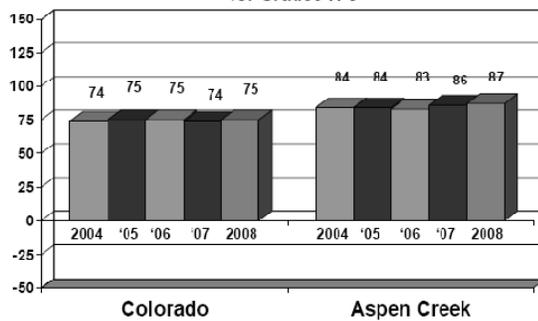
Programmatic Offerings:

Literacy (reading and writing), Social studies, Middle level socials, Math, Middle level advisory, Science, Middle level exploratory, Physical education, Middle level teaming Athletics, Technology, Music, Art, Clubs, Special Education, Talented and Gifted Education

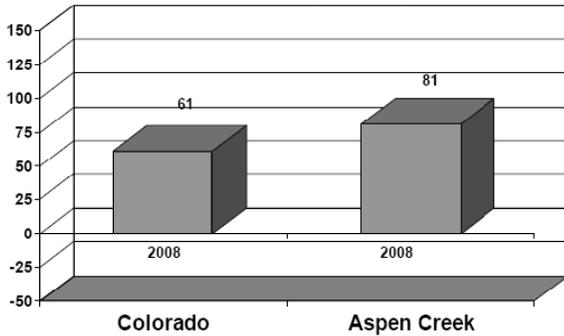
CSAP Reading Weighted Index Results for Grades K-5



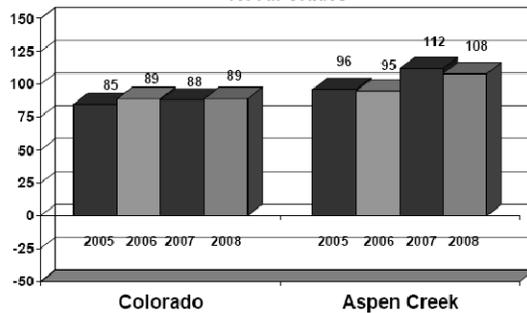
CSAP Writing Weighted Index Results for Grades K-5



CSAP Science Weighted Index Results for Grades K-5



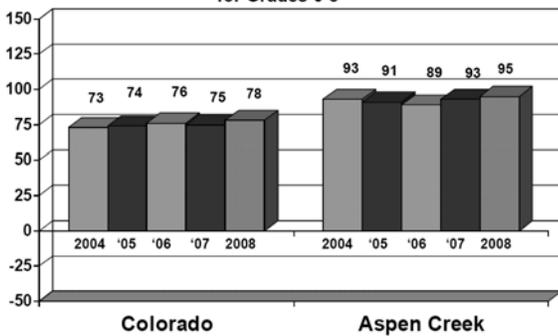
for All Grades



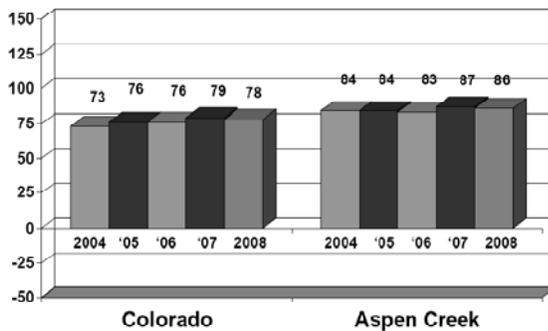
In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.

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

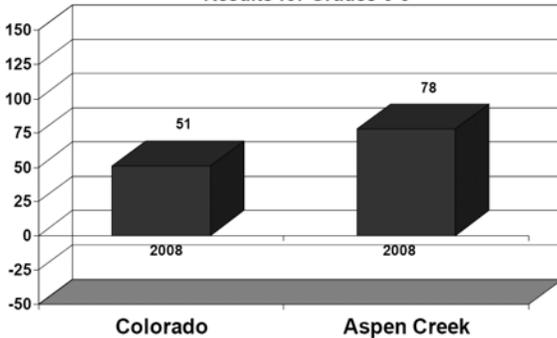
CSAP Reading Weighted Index Results for Grades 6-8



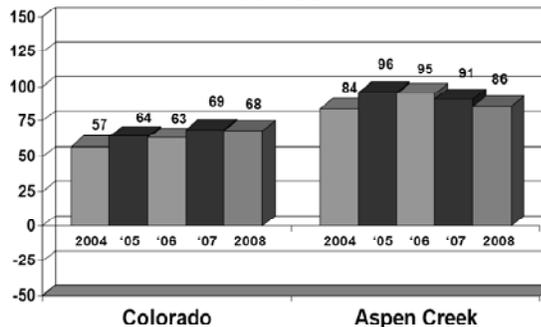
CSAP Writing Weighted Index Results for Grades 6-8



CSAP Science Weighted Index Results for Grades 6-8



CSAP Math Weighted Index Results for Grades 6-8



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.



Boulder Community School of Integrated Studies (BCSIS)

3995 E. Aurora, Boulder, CO 80303
303-494-1454, Fax: 303-494-5533
Principal: Phil Katsampes

<http://bvsvd.org/elementary/Pages/bcsis.aspx>

Projected Enrollment: 290



Total Budget \$1,715,449

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 27,025	\$ -
Regular Education:	16.115	1,111,848	23,584
Special Education:	2.823	193,476	-
Vocational Education:	-	-	-
English as a Second Language:	0.500	36,446	-
Extra Curricular Education:	-	4,417	-
Talented & Gifted:	0.186	5,811	-
Library Services:	0.500	39,018	-
School Administration:	2.750	179,953	3,850
Maintenance:	1.125	47,144	2,345
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	1,126	4,254
Student Support Services:	1.000	20,244	-
TOTALS:	24.999	\$ 1,681,416	\$ 34,033

<i>Ethnicity</i>	<i>2008-2009</i>
<i>American Indian</i>	0
<i>African American</i>	3% 9
<i>Caucasian</i>	89% 259
<i>Asian</i>	4% 11
<i>Latino/Hispanic</i>	4% 11

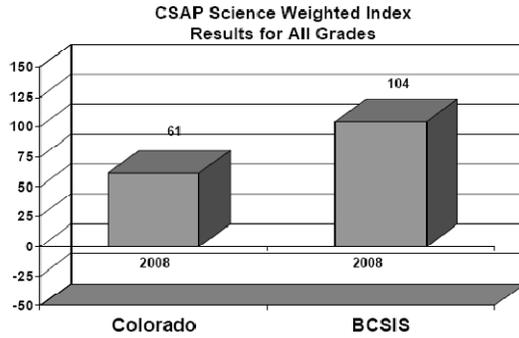
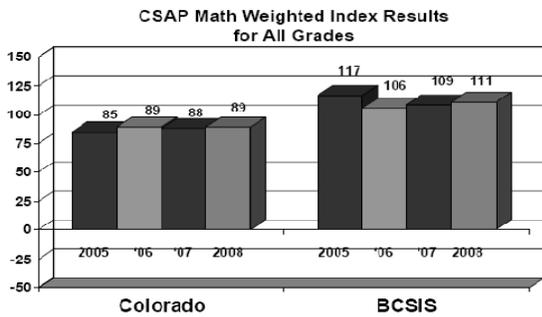
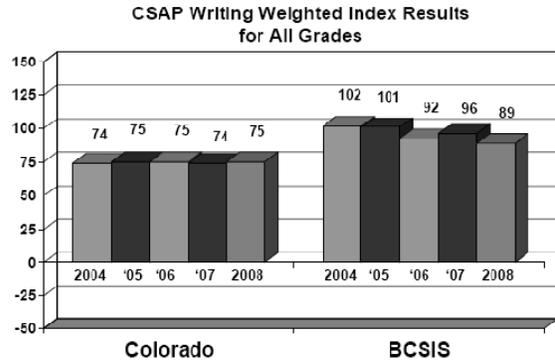
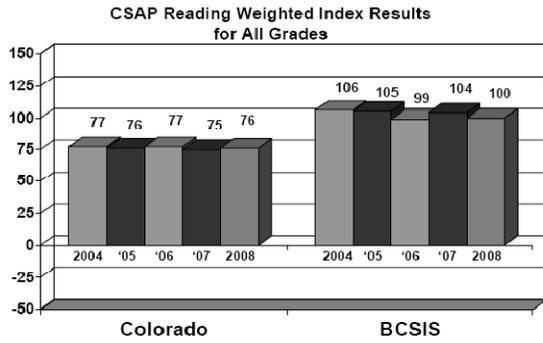
<i>Special Programs</i>	<i>2008-2009</i>
<i>ELL</i>	1% 2
<i>Free/Reduced Lunch</i>	13% 39
<i>SPED</i>	9% 27
<i>504</i>	0% 1

<i>Gender</i>	<i>2008-2009</i>
<i>Female</i>	53% 155
<i>Male</i>	47% 135

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

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

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



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

In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



Bear Creek Elementary

2500 Table Mesa Dr., Boulder, CO 80305

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

Principal: Kent Cruger

<http://bvsd.org/elementary/Pages/bearcreek.aspx>

Projected Enrollment: 362



Total Budget \$1,983,988

	Staff	non-SRA	SRA
Utilities:	-	\$ 57,459	\$ -
Regular Education:	19.681	1,361,374	34,357
Special Education:	2.250	143,603	519
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	0.215	6,717	-
Library Services:	1.000	78,155	383
School Administration:	3.000	197,066	987
Maintenance:	1.875	78,576	3,248
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	1,126	724
Student Support Services:	0.500	-	-
TOTALS:	28.521	\$ 1,943,770	\$ 40,218

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	1% 3
African American	2% 6
Caucasian	83% 300
Asian	11% 41
Latino/Hispanic	3% 12

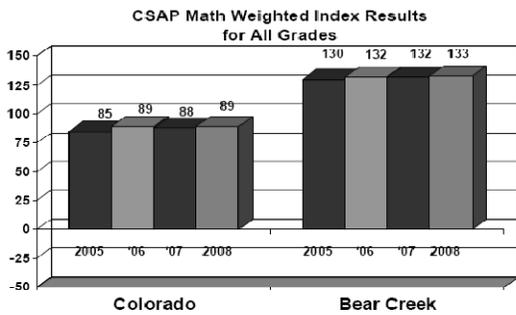
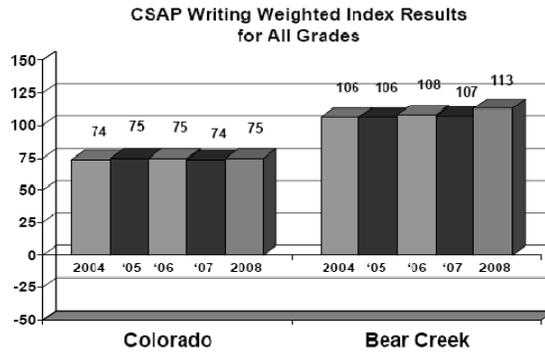
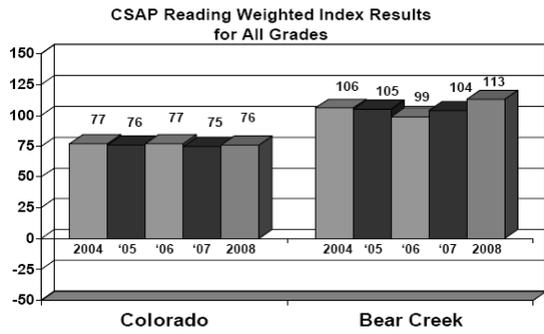
<i>Special Programs</i>	2008-2009
ELL	2% 7
Free/Reduced Lunch	5% 19
SPED	3% 11
504	0% 1

<i>Gender</i>	2008-2009
Female	45% 162
Male	55% 200

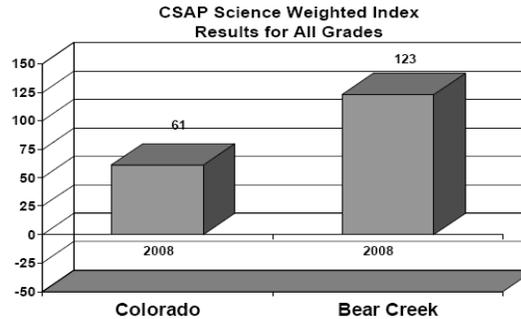
Bear Creek Elementary School is a dynamic, innovative focus school that emphasizes the multifaceted cognitive and conceptual connections among mathematics, science and music. The program is supported by a partnership with faculty at several schools and departments at the University of Colorado. A high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

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

Bear Creek emphasizes the importance of respecting and valuing individual differences and appreciating cultural plurality.



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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



Birch Elementary

1035 Birch, Broomfield CO 80020
303-469-3397, Fax: 720-887-3592
Principal: Tracy Stegall

<http://bvsd.org/elementary/Pages/birch.aspx>

Projected Enrollment: 450



Total Budget \$2,467,015

	Staff	non-SRA	SRA
Utilities:	-	\$ 66,197	\$ -
Regular Education:	22.957	1,590,288	37,395
Special Education:	4.170	278,765	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	72,892	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.247	7,716	-
Library Services:	1.000	78,035	-
School Administration:	3.250	216,696	-
Maintenance:	2.125	89,188	3,500
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	3,273
Student Support Services:	0.563	-	-
TOTALS:	35.312	\$ 2,422,847	\$ 44,168

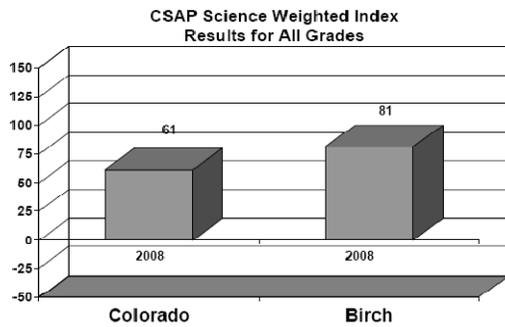
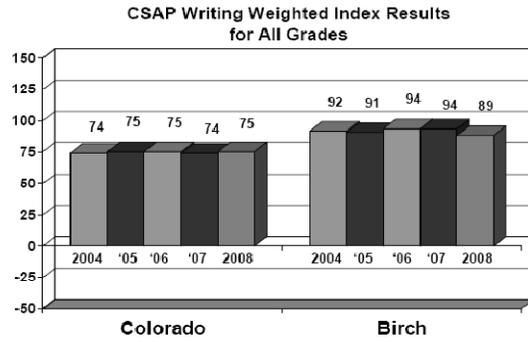
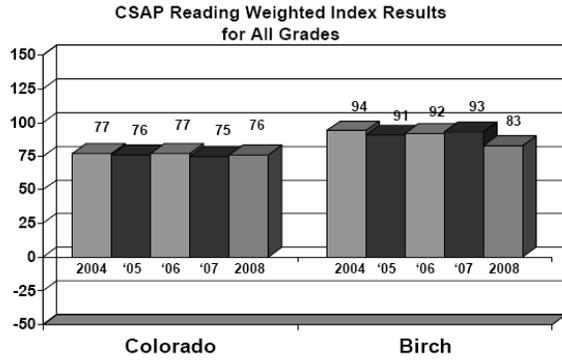
DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
<i>American Indian</i>		1% 4
<i>African American</i>		2% 9
<i>Caucasian</i>		74% 334
<i>Asian</i>		5% 23
<i>Latino/Hispanic</i>		18% 80
<i>Special Programs</i>		2008-2009
<i>ELL</i>		8% 27
<i>Free/Reduced Lunch</i>		31% 139
<i>SPED</i>		10% 45
<i>504</i>		0
<i>Gender</i>		2008-2009
<i>Female</i>		50% 225
<i>Male</i>		50% 225

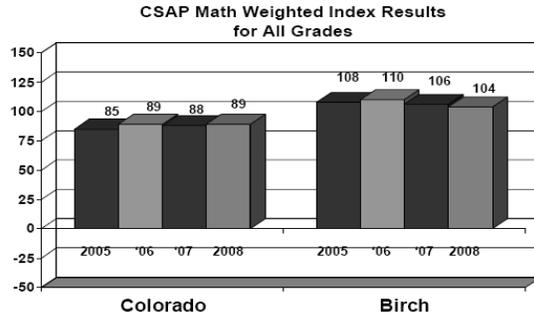
Although Birch Elementary School is considered to be a traditional neighborhood school, we offer a wide scope of learning opportunities and a variety of instructional strategies to meet the learning styles of its individual students. These strategies include hands-on projects, inquiry-based learning,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

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

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Boulder High

1604 Arapahoe Ave., Boulder, CO 80302
303-442-2430, Fax: 303-447-5317
Principal: Bud Jenkins

<http://bvsd.org/high/Pages/boulder.aspx>

Projected Enrollment: 1,798



Total Budget \$9,630,838

	Staff	non-SRA	SRA
Utilities:	-	\$ 285,875	\$ -
Regular Education:	85.858	6,088,897	158,151
Special Education:	13.788	834,909	2,383
Vocational Education:	0.800	58,314	-
English as a Second Language:	4.750	273,341	744
Extra Curricular Education:	-	125,613	-
Talented & Gifted:	0.461	22,733	-
Library Services:	2.500	124,931	2,482
School Administration:	12.750	852,607	13,401
Maintenance:	8.000	335,260	14,890
Health Room:	-	-	-
Curriculum/Staff Development:	-	52,862	5,459
Student Support Services:	5.000	377,588	398
TOTALS:	133.907	\$ 9,432,930	\$ 197,908

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2008-2009
American Indian	0% 6
African American	2% 37
Caucasian	77% 1387
Asian	5% 87
Latino/Hispanic	16% 281
Special Programs	2008-2009
ELL	8% 140
Free/Reduced Lunch	14% 266
SPED	10% 173
504	2% 33
Gender	2008-2009
Female	50% 891
Male	50% 907

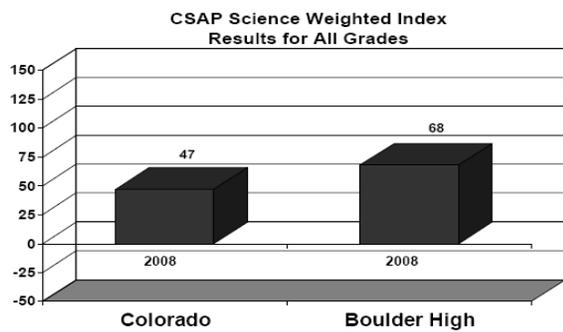
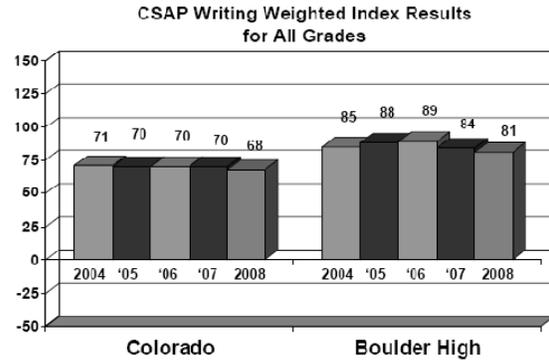
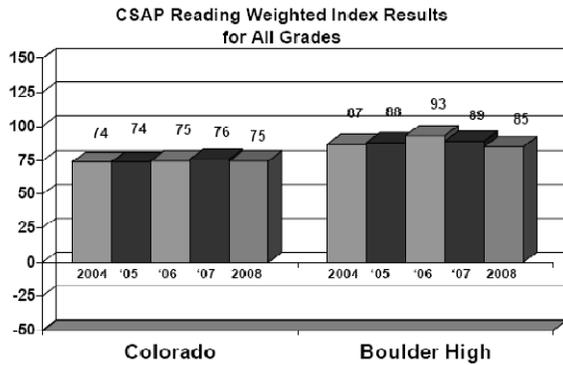
Founded in 1875 as part of the University of Colorado, Boulder High is one of Colorado's oldest and finest high schools, maintaining strong traditions in academic, athletics, fine arts, and activities.

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

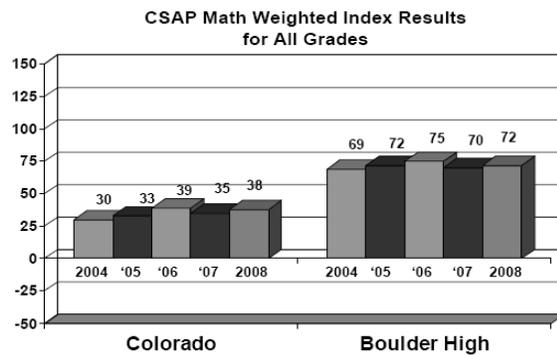
Boulder High provides honors courses in all academic areas and has one of the most comprehensive and successful Advanced Placement (AP) programs in the state, offering 24 different AP courses. For the 2003-04 year, Boulder High School adds an Advanced Placement course in environmental science. The District's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

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

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
Boulder	2006	581	595
Boulder	2007	592	599
Boulder	2008	596	609
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Boulder	2006	8.5	8.8	9.4	8.9	8.9
Boulder	2007	11.2	14.1	12.9	11.8	12.3
Boulder	2008	11.6	13.5	12.7	13.7	12.9
State	2006	18.2	18.9	19.4	19.1	19.0
State	2007	18.3	19.2	19.4	19.1	19.1
State	2008	18.6	19.3	19.6	19.6	19.4



Boulder Preparatory High School

5075 Chaparral Ct., Boulder, CO 80301
(303) 545-6186, Fax (303) 545-6187
Dean: Andre Adeli

<http://bvsd.org/high/Pages/boulderprep.aspx>



Projected Enrollment: 125

Total Budget \$1,058,603

DEMOGRAPHIC CHARACTERISTICS

	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	557,271
Special Education:	80,108	8,963
Extra Curricular Education:	-	-
Instructional Staff Support:	-	91,396
General Administration Support:	-	-
Business Services:	-	45,089
School Administration:	-	47,921
Maintenance:	-	19,220
Food Service:	-	-
Community Services	-	-
Site Acquisition Services:	-	22,000
Central Support Services:	-	-
Student Support Services:	-	186,635
TOTALS:	\$ 80,108	\$ 978,495

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	6% 7
<i>African American</i>	5% 6
<i>Caucasian</i>	48% 60
<i>Asian</i>	6% 7
<i>Latino/Hispanic</i>	36% 45

<i>Special Programs</i>	2008-2009
<i>ELL</i>	4% 5
<i>Free/Reduced Lunch</i>	45% 56
<i>SPED</i>	9% 11
<i>504</i>	3% 4

<i>Gender</i>	2008-2009
<i>Female</i>	46% 58
<i>Male</i>	54% 67

Boulder Preparatory High School began as a charter school in 1997 with 12 students in a jury room at the Boulder County Courthouse and now serves over 150 students annually. Many of our students are labeled "At-Risk" and come from difficult backgrounds with suspensions, expulsions, adjudications, broken and abusive families, behavioral disorders, or substance abuse issues. Some come to Boulder Prep just to get away from the larger public high schools.

With a student to staff ratio of 9:1, our students receive extensive personalized attention and the academic benefits of small classrooms and diverse curricula. We are a year-round school, consisting of four 8-week blocks and one 6-week summer block. Boulder Prep provides small classes averaging 15 students, and offers an innovative college preparatory program. One of the requirements for graduation is acceptance to college.

Boulder Prep provides a small, safe, academic setting with caring adults so we can "recover" some of the "throw-away" youth, because they have the potential to become exceptional citizens and leaders when presented with opportunities for education. Over the years we have seen many students transform from Youth-At-Risk into Youth-Of-Promise.

SAT Test Scores:

SAT	Year	Verbal	Math
Boulder Prep	2006	573	569
Boulder Prep	2007	571	621
Boulder Prep	2008	614	618
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Boulder Prep	2006	15.3	14.9	16.0	16.3	15.6
Boulder Prep	2007	14.8	16.2	16.1	15.9	15.7
Boulder Prep	2008	17.3	17.0	17.3	17.7	17.4
State	2006	18.2	18.9	19.4	19.1	19.0
State	2007	18.3	19.2	19.4	19.1	19.1
State	2008	18.6	19.3	19.6	19.6	19.4



Broomfield Heights Middle

1555 Daphne St., Broomfield, CO 80020
303-466-2387, Fax: 303-466-2386
Principal: Nancy Vaughn

<http://bvsd.org/middle/Pages/broomfieldheights.aspx>

Projected Enrollment: 534



Total Budget \$3,281,849

	Staff	non-SRA	SRA
Utilities:	-	\$ 100,783	\$ -
Regular Education:	27.698	1,954,494	38,546
Special Education:	7.205	291,435	1,166
Vocational Education:	-	-	-
English as a Second Language:	1.750	96,320	972
Extra Curricular Education:	-	31,268	-
Talented & Gifted:	0.215	6,717	438
Library Services:	1.000	78,035	4,375
School Administration:	4.875	345,799	1,361
Maintenance:	3.750	157,154	6,806
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	1,576
Student Support Services:	2.000	161,607	972
TOTALS:	48.493	\$ 3,225,637	\$ 56,212

DEMOGRAPHIC CHARACTERISTICS

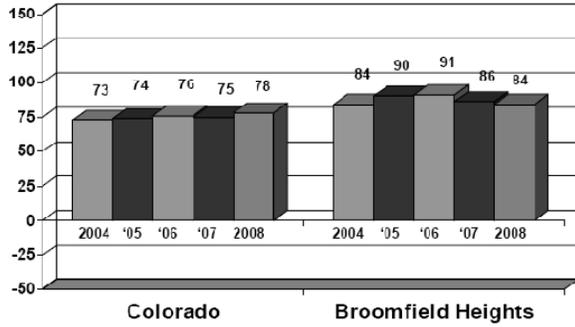
<i>Ethnicity</i>		2008-2009
American Indian		1% 4
African American		1% 8
Caucasian		78% 414
Asian		7% 36
Latino/Hispanic		13% 72
<i>Special Programs</i>		2008-2009
ELL		6% 32
Free/Reduced Lunch		24% 131
SPED		12% 66
504		1% 5
<i>Gender</i>		2008-2009
Female		50% 267
Male		50% 267

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

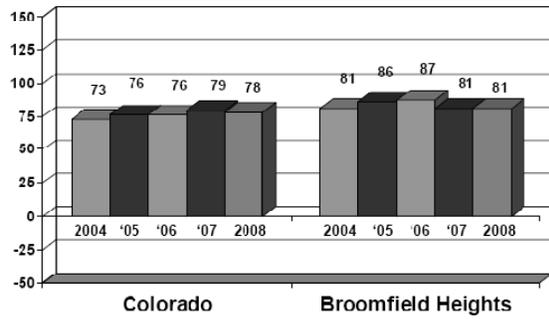
Students are challenged to excel through high academic standards with an emphasis on critical thinking and exploration. In addition to the required classes of language arts, science, social studies, math, physical education, and health, students choose from a variety of elective classes including world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

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

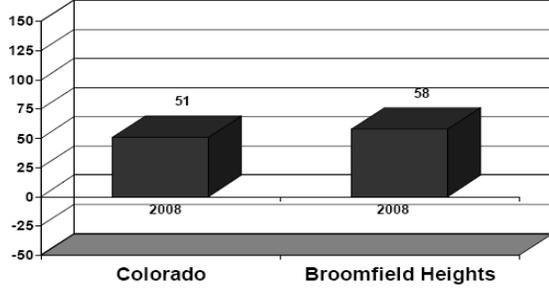
CSAP Reading Weighted Index Results for All Grades



CSAP Writing Weighted Index Results for All Grades

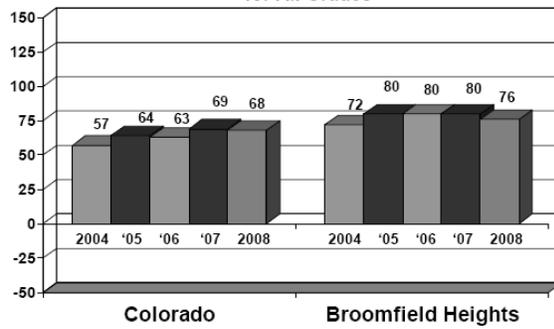


CSAP Science Weighted Index Results for All Grades



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.

CSAP Math Weighted Index Results for All Grades





Broomfield High

#1 Eagle Way, Broomfield, CO 80020
303-466-7344, Fax: 303-447-5390
Principal: Ginger Ramsey

<http://bvsd.org/high/Pages/broomfield.aspx>



Projected Enrollment: 1,382

Total Budget \$7,551,278

	Staff	non-SRA	SRA
Utilities:	-	\$ 233,828	\$ -
Regular Education:	66.126	4,686,584	125,820
Special Education:	15.725	815,330	1,834
Vocational Education:	0.600	43,735	4,365
English as a Second Language:	1.870	100,190	-
Extra Curricular Education:	-	115,835	-
Talented & Gifted:	0.410	21,138	-
Library Services:	1.800	115,674	-
School Administration:	9.750	673,009	6,272
Maintenance:	7.375	309,832	11,469
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	1,796
Student Support Services:	3.700	278,723	2,693
TOTALS:	107.356	\$ 7,397,029	\$ 154,249

DEMOGRAPHIC CHARACTERISTICS

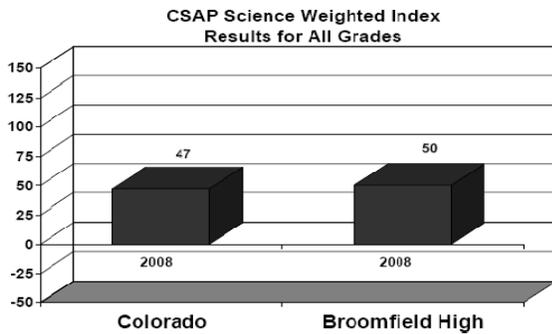
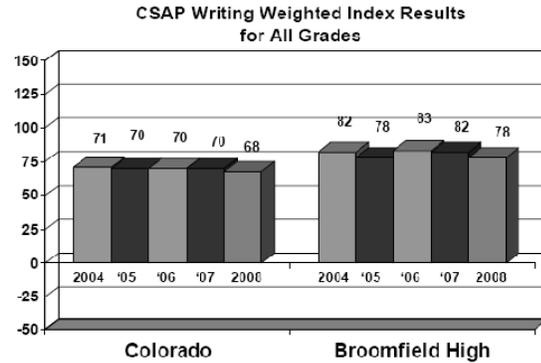
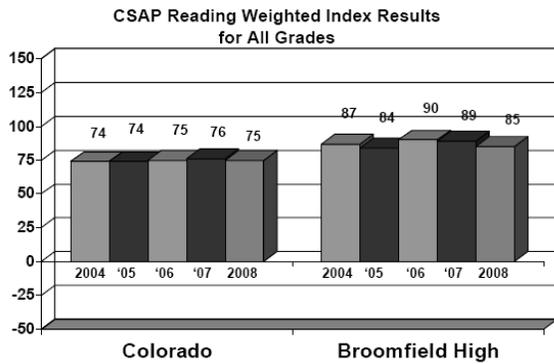
<i>Ethnicity</i>	2008-2009
American Indian	1% 13
African American	2% 27
Caucasian	83% 1141
Asian	4% 60
Latino/Hispanic	10% 141

<i>Special Programs</i>	2008-2009
ELL	2% 29
Free/Reduced Lunch	12% 157
SPED	9% 124
504	2% 31

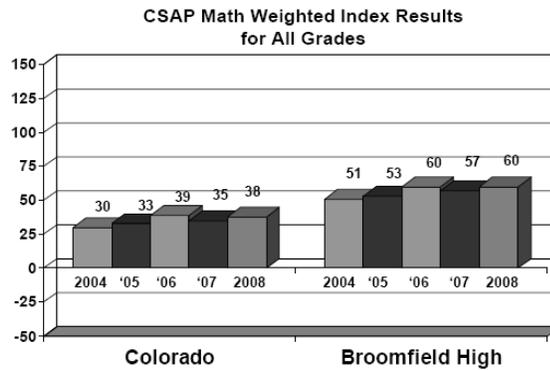
<i>Gender</i>	2008-2009
Female	48% 662
Male	52% 720

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

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
Broomfield	2006	557	575
Broomfield	2007	579	600
Broomfield	2008	548	579
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Broomfield	2006	20.2	21.0	21.0	20.7	20.8
Broomfield	2007	19.7	21.2	21.1	20.6	20.8
Broomfield	2008	20.0	21.2	21.2	20.5	20.8
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4



Casey Middle

2410 13th St., Boulder, CO 80304
303-442-5235, Fax: 303-939-9626
Principal: Alison Boggs

<http://bvsd.org/middle/Pages/casey.aspx>

Projected Enrollment: 291

Total Budget \$2,795,176

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 85,708	\$ -
Regular Education:	21.199	1,464,332	40,171
Special Education:	4.500	311,451	600
Vocational Education:	-	-	-
English as a Second Language:	3.670	184,205	1,493
Extra Curricular Education:	-	24,868	-
Talented & Gifted:	0.137	4,280	-
Library Services:	1.192	53,038	2,564
School Administration:	4.500	346,682	500
Maintenance:	2.875	120,485	5,076
Health Room:	-	-	-
Curriculum/Staff Development:	-	45,390	2,039
Student Support Services:	1.500	101,029	1,265
TOTALS:	39.573	\$ 2,741,468	\$ 53,708

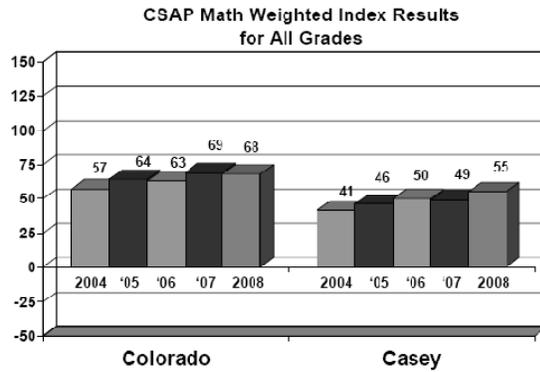
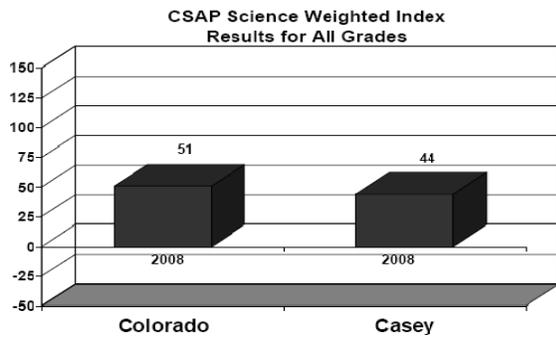
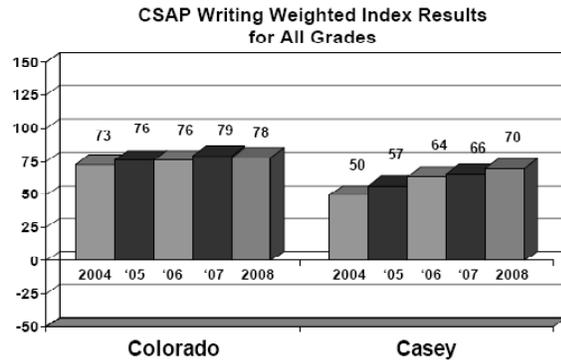
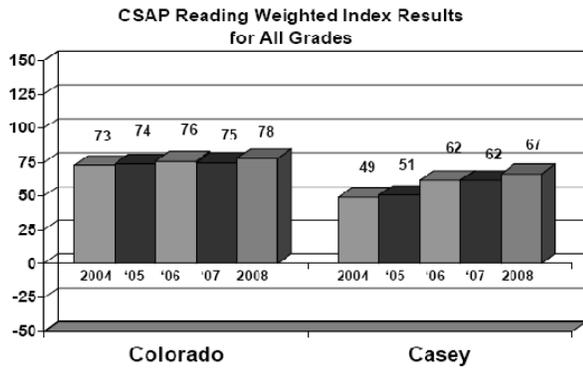
<i>Ethnicity</i>	2008-2009
American Indian	0% 0
African American	3% 8
Caucasian	49% 144
Asian	4% 11
Latino/Hispanic	44% 128

<i>Special Programs</i>	2008-2009
ELL	28% 82
Free/Reduced Lunch	46% 133
SPED	11% 33
504	1% 4

<i>Gender</i>	2008-2009
Female	53% 153
Male	47% 138

Casey Middle School is a dynamic and exciting learning community of students, parents, and faculty from an array of cultures. At Casey, all students are challenged to thrive academically in a rigorous program that is relevant and future-oriented. Casey promises both challenging academics and a socially and emotionally nurturing environment valuing the uniqueness of each student. Casey offers a full range of academic and elective choices. As a Pre-Advanced Placement school, Casey offers students exposure to the Habits of Mind and study skills that prepare them for the advanced learning necessary for future success in an increasingly complex and changing world. We are a neighborhood school that hosts a focus program, Dual Immersion Bilingual, as well as a traditional middle school program. Some key features of our school are:

- A commitment to learning in depth through reading, writing, and discussion
- A highly ranked math program that provides students with the challenge needed to ensure high levels of growth over three years
- A continuum of English classes—from advanced English language arts to English as a Second Language (ESL) --exists to supported and challenge all students
- A bilingual program offering classes in Spanish language arts, Spanish reading and Spanish social studies to support bilingualism in both native Spanish and native English speaking students
- A Talented and Gifted (TAG) Program with an on-site coordinator
- Success for students of all language backgrounds in honors math and advanced language arts classes because Casey students receive extra support as needed.
- Traditional and unique electives, such as Leadership, Baile Folklórico and AVID, as well as after school activities like Hip-Hop Dance, Skiing and Outdoor Education, round out our instructional program.
- Families are involved through PTA, SIT, Casey Parents (a parent orientation meeting offered in Spanish).



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.



Centaurus High

10300 S. Boulder Rd., Lafayette, CO 80026
303-665-9211, Fax: 303-447-5368
Principal: Rhonda Haniford

<http://bvsd.org/high/Pages/centaurus.aspx>

Projected Enrollment: 1,126



Total Budget \$6,761,470

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 242,185	\$ -
Regular Education:	54.796	3,895,676	106,497
Special Education:	13.027	718,502	3,688
Vocational Education:	0.400	29,156	6,477
English as a Second Language:	3.220	167,429	1,558
Extra Curricular Education:	-	106,055	-
Talented & Gifted:	1.359	92,437	1,247
Library Services:	1.800	115,650	-
School Administration:	9.000	629,039	4,675
Maintenance:	6.500	272,399	9,247
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	1,039
Student Support Services:	5.000	354,272	1,091
TOTALS:	95.102	\$ 6,625,951	\$ 135,519

Ethnicity	2008-2009
American Indian	1% 12
African American	2% 17
Caucasian	65% 734
Asian	3% 38
Latino/Hispanic	29% 325

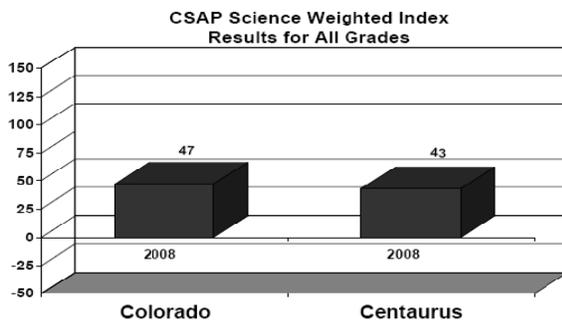
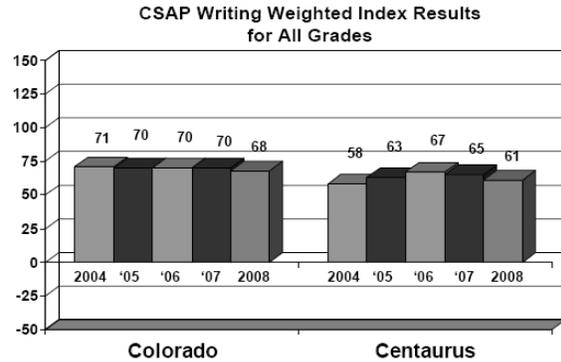
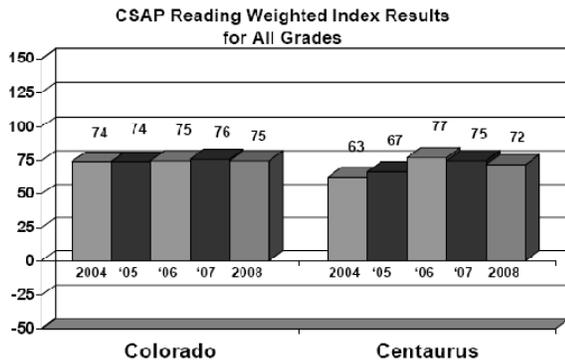
Special Programs	2008-2009
ELL	10% 107
Free/Reduced Lunch	31% 355
SPED	14% 159
504	2% 23

Gender	2008-2009
Female	45% 504
Male	55% 622

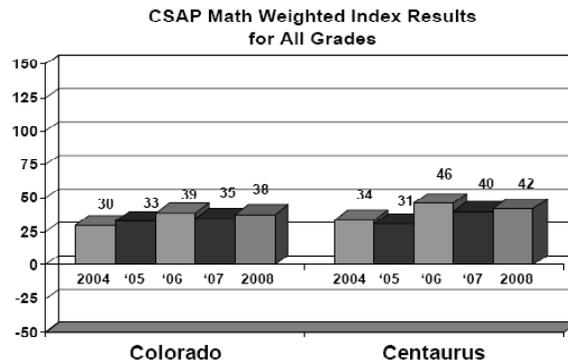
Centaurus High School is an Engineering School, and an International Baccalaureate Focus School that provides an environment rich in academia. The first students to earn the IB Diploma from Centaurus will graduate in May 2008. The preparatory course work will begin with ninth and tenth graders this fall. CHS also offers a wide range of Advanced Placement (AP) courses. Our AP and Honors programs, Fine Arts and Practical Arts programs, Pre- Engineering programs, and exceptional extra-curricular programs ensure that each of our students are prepared for a competitive future.

Our school's enrollment is just over 1,000 students, ensuring a learning community that is large enough to offer an array of courses and programs, yet small enough to provide individual academic guidance and assistance. We begin our community building in 9th grade with our unique Freshman Seminar and LINKS mentoring program.

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
Centaurus	2006	551	574
Centaurus	2007	585	575
Centaurus	2008	540	553
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Centaurus	2006	18.5	20.1	20.3	20.1	19.9
Centaurus	2007	17.1	18.8	18.6	18.3	18.3
Centaurus	2008	18.4	19.6	19.7	19.5	19.4
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4



Centennial Middle

2205 Norwood Ave., Boulder, CO 80304
303-443-3760, Fax: 303-443-3761
Principal: Cheryl Scott

<http://bvsd.org/middle/Pages/centennial.aspx>

Projected Enrollment: 596



Total Budget \$3,700,720

	Staff	non-SRA	SRA
Utilities:	-	\$ 102,744	\$ -
Regular Education:	32.103	2,267,125	40,856
Special Education:	4.250	279,332	775
Vocational Education:	-	-	-
English as a Second Language:	3.330	201,076	324
Extra Curricular Education:	-	33,654	-
Talented & Gifted:	0.241	7,557	2,101
Library Services:	1.000	78,035	6,481
School Administration:	5.500	375,516	5,925
Maintenance:	3.000	125,963	5,386
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	2,577
Student Support Services:	2.000	161,791	1,477
TOTALS:	51.424	\$ 3,634,818	\$ 65,902

DEMOGRAPHIC CHARACTERISTICS

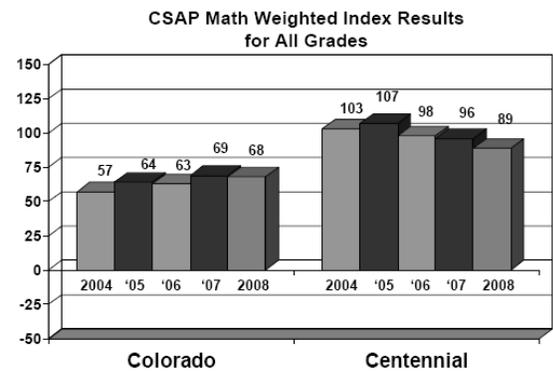
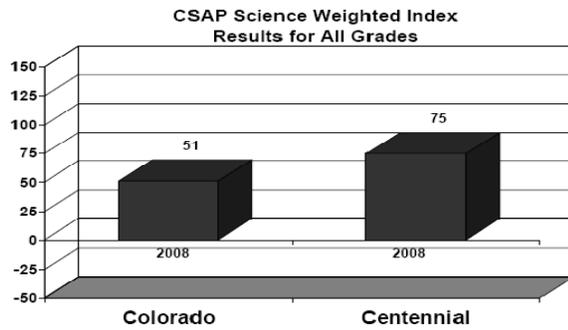
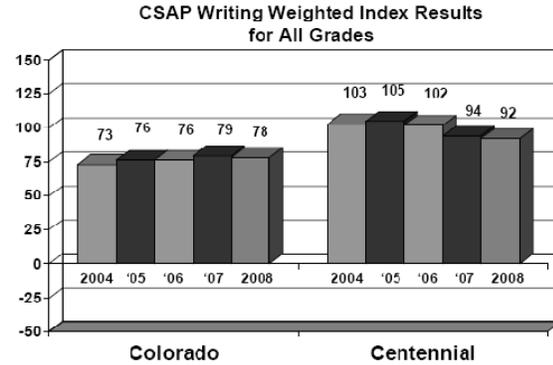
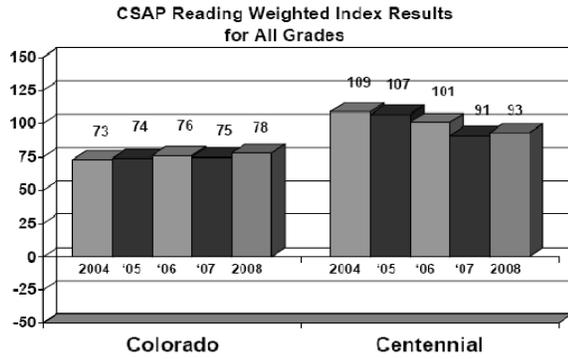
<i>Ethnicity</i>		2008-2009
American Indian		1% 4
African American		2% 12
Caucasian		73% 435
Asian		7% 43
Latino/Hispanic		17% 102

<i>Special Programs</i>		2008-2009
ELL		13% 76
Free/Reduced Lunch		22% 133
SPED		7% 41
504		1% 7

<i>Gender</i>		2008-2009
Female		50% 296
Male		50% 300

Centennial Middle School is a neighborhood school that proudly offers an accomplished instructional program, an exceptional staff, personalized attention, a broad exploratory program, and a distinctive technology experience. We hold all students accountable to high academic expectations and a rigorous curriculum. The fundamental goals that drive our curriculum are mastery of basic skills, i.e. reading, writing and mathematics; command of problem solving skills that underline success in the academic and real world; development of good study habits; planning skills and study skills; exploration of different courses and activities; and understanding one's self and one's relationship to others.

Components of the school include a strong emphasis on maintaining small class size, interdisciplinary team teaching, and teaming of students. Centennial also offers honors classes in language arts and mathematics. We provide Talented and Gifted, At-Risk, and Special Education services. We also provide an array of extra curricular activities over and above the district.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.



Coal Creek Elementary

801 W. Tamarisk St., Louisville, CO 80027
303-666-4843, Fax: 303-661-9892
Principal: John Kiemele

<http://bvsd.org/elementary/Pages/coalcreek.aspx>



Projected Enrollment: 470

Total Budget \$2,290,081

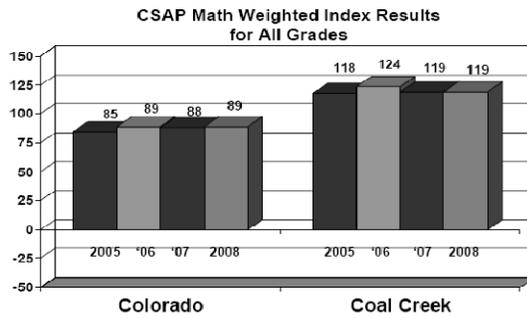
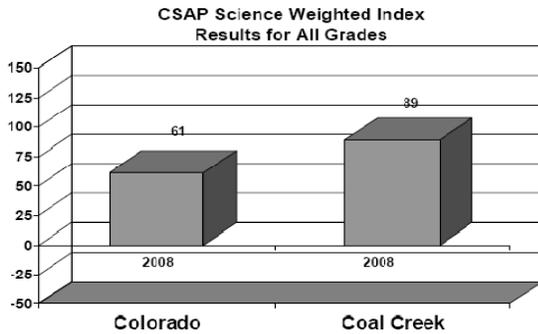
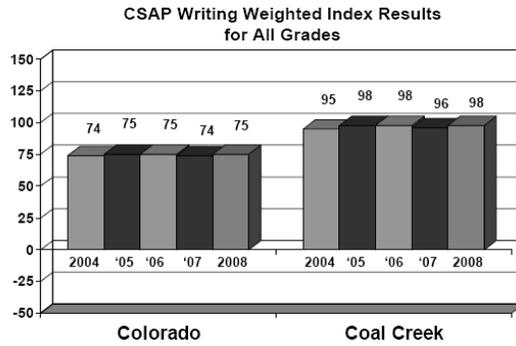
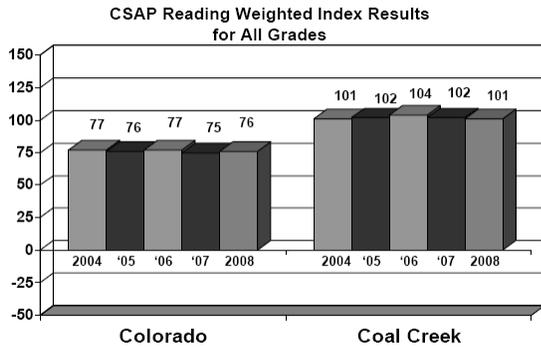
	Staff	non-SRA	SRA
Utilities:	-	\$ 49,782	\$ -
Regular Education:	24.437	1,682,319	41,826
Special Education:	1.500	71,489	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,522	-
Talented & Gifted:	0.284	8,872	-
Library Services:	1.000	78,155	-
School Administration:	3.250	226,806	4,131
Maintenance:	2.375	99,695	3,070
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	500
Student Support Services:	0.563	-	-
TOTALS:	33.409	\$ 2,240,554	\$ 49,527

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
<i>American Indian</i>		1% 4
<i>African American</i>		2% 10
<i>Caucasian</i>		91% 429
<i>Asian</i>		2% 11
<i>Latino/Hispanic</i>		3% 16
<i>Special Programs</i>		2008-2009
<i>ELL</i>		1% 4
<i>Free/Reduced Lunch</i>		7% 32
<i>SPED</i>		7% 35
<i>504</i>		0
<i>Gender</i>		2008-2009
<i>Female</i>		50% 236
<i>Male</i>		50% 234

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

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



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Columbine Elementary

3130 Replier Dr., Boulder, CO 80304
303-443-0792, Fax: 303-443-0792
Principal: Lynn Widger

<http://bvsd.org/elementary/Pages/columbine.aspx>

Projected Enrollment: 380



Total Budget \$3,355,255

	Staff	non-SRA	SRA
Utilities:	-	\$ 57,316	\$ -
Regular Education:	29.205	1,981,474	39,289
Special Education:	3.865	230,352	-
Vocational Education:	-	-	-
English as a Second Language:	10.669	483,959	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	0.935	62,674	741
Library Services:	1.500	78,035	-
School Administration:	3.325	229,904	3,838
Maintenance:	2.375	99,530	6,434
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	40,589	1,182
Student Support Services:	1.000	20,244	-
TOTALS:	52.874	\$ 3,303,771	\$ 51,484

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	1% 3
African American	1% 2
Caucasian	17% 63
Asian	3% 10
Latino/Hispanic	79% 302

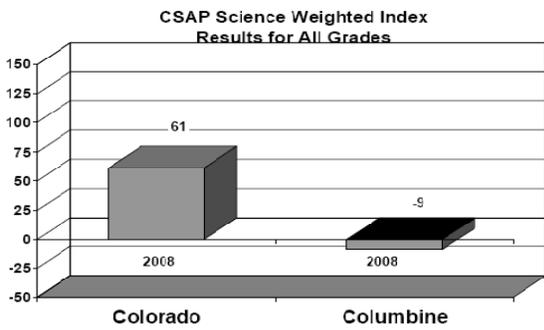
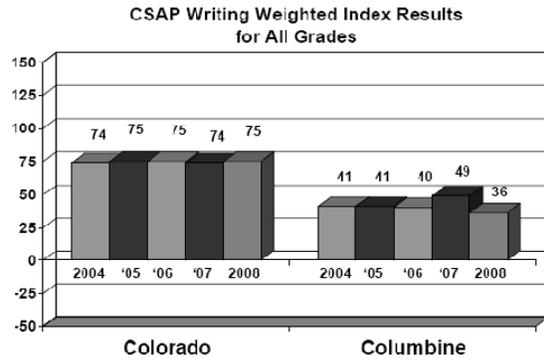
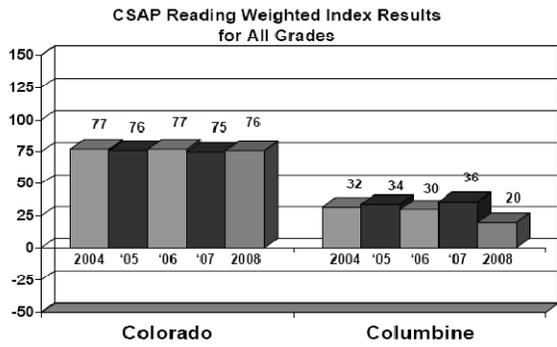
<i>Special Programs</i>	2008-2009
ELL	77% 293
Free/Reduced Lunch	83% 313
SPED	13% 48
504	0

<i>Gender</i>	2008-2009
Female	49% 187
Male	51% 193

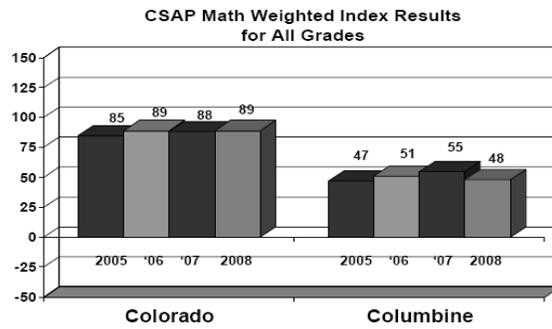
Columbine Elementary provides children and parents a first-hand experience to live and learn among diversity. The diversity also brings to our school rich resources that make for a quality learning environment and include funding from Federal, state and district sources. The school's restructuring plan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

Elements of the quality learning environment include:

- K-5th grade class size targets of 18 or less
- A balanced approach to literacy that incorporates explicit teaching of skills, structures and strategies with independent practice and opportunities to share
- Literacy instruction, intensive in both time (90 minutes to two hours per day) and in individual attention, through group sizes of 12 or less
- Spanish literacy instruction for Spanish speaking children
- Intensive English as a Second Language instruction in groups of 12 or less
- Spanish as a Second Language instruction for English speaking children
- A curriculum that focuses the development of higher order thinking through in-depth study in science and social studies topics versus a broad brush approach
- Reinforcement of reading and writing through research and in-depth study of social studies and science topics
- Instructional support for Spanish speakers for concept development in science, social studies and math from Native Language Tutors
- Talented and Gifted programming that extends and adds sophistication to social studies and science as well as accelerates instruction in math and language arts



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Community Montessori

805 Gillaspie Dr., Boulder, CO 80305
303-444-7479, Fax: 303-440-6063
Principal: Marlene Skovsted

<http://bvdsd.org/elementary/Pages/communitymontessori.aspx>



Projected Enrollment: 228

Total Budget \$1,477,626

	Staff	non-SRA	SRA
Utilities:	-	\$ 40,308	\$ -
Regular Education:	13.539	918,049	24,025
Special Education:	1.000	80,108	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	72,892	-
Extra Curricular Education:	-	4,051	-
Talented & Gifted:	0.148	4,641	-
Library Services:	0.500	39,018	-
School Administration:	2.625	183,503	2,285
Maintenance:	1.625	68,100	1,773
Health Room:	-	14,968	-
Curriculum/Staff Development:	-	1,126	2,535
Student Support Services:	1.000	20,244	-
TOTALS:	21.437	\$ 1,447,008	\$ 30,618

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	<i>2008-2009</i>
American Indian	0
African American	1% 2
Caucasian	67% 153
Asian	11% 26
Latino/Hispanic	21% 47

<i>Special Programs</i>	<i>2008-2009</i>
ELL	15% 35
Free/Reduced Lunch	20% 45
SPED	7% 17
504	0% 1

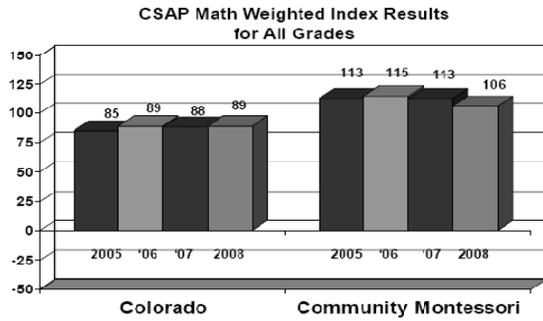
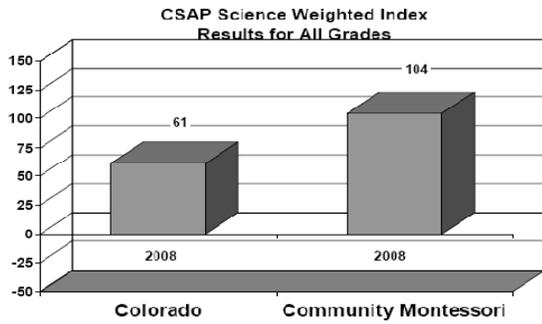
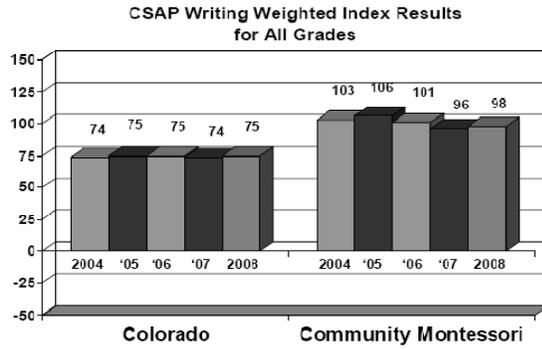
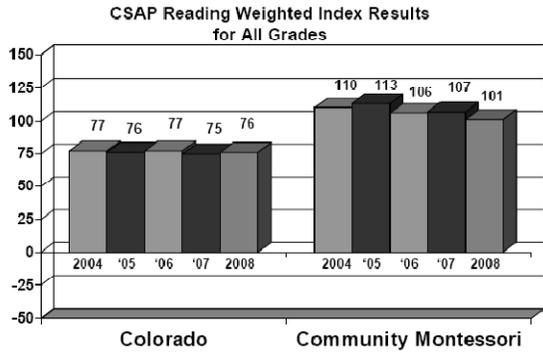
<i>Gender</i>	<i>2008-2009</i>
Female	46% 105
Male	54% 123

Community Montessori is a focus school and the only public Montessori school in the Boulder Valley School District. We serve children from preschool through 5th grade. The preschool is tuition-based with scholarships readily available.

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

Community Montessori's classrooms are multiage, primary (ages 3-6), lower elementary (ages 6-9) and upper elementary (ages 9-12). Students build a strong rapport with their teacher and peers through the continuity of the 3-year class cycle. Our program features outdoor learning centers as an expansion of each classroom.

We focus on family involvement and provide ample opportunities for parents to participate in their child's education. Services include after school childcare and extracurricular activities.



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Creekside Elementary

3740 Martin Dr., Boulder, CO 80303
303-494-1069, Fax: 303-494-1069
Principal: Alejandra Sotiros

<http://bvsd.org/elementary/Pages/creekside.aspx>

Projected Enrollment: 346



Total Budget \$2,814,886

	Staff	non-SRA	SRA
Utilities:	-	\$ 71,656	\$ -
Regular Education:	21.836	1,523,053	30,747
Special Education:	10.661	498,769	-
Vocational Education:	-	-	-
English as a Second Language:	3.400	247,833	-
Extra Curricular Education:		4,417	-
Talented & Gifted:	0.202	6,309	150
Library Services:	1.250	58,527	3,000
School Administration:	3.200	214,631	4,100
Maintenance:	2.250	94,412	4,500
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	37,019	815
Student Support Services:	0.500	-	40
TOTALS:	43.299	\$ 2,771,534	\$ 43,352

DEMOGRAPHIC CHARACTERISTICS

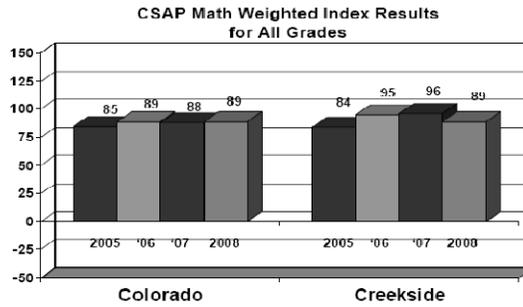
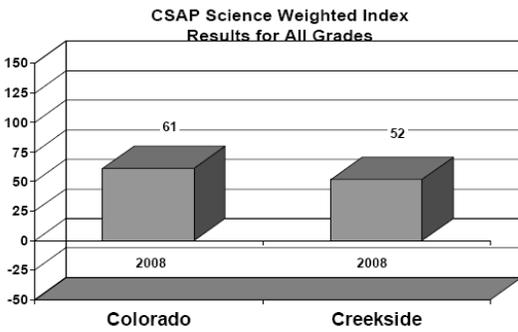
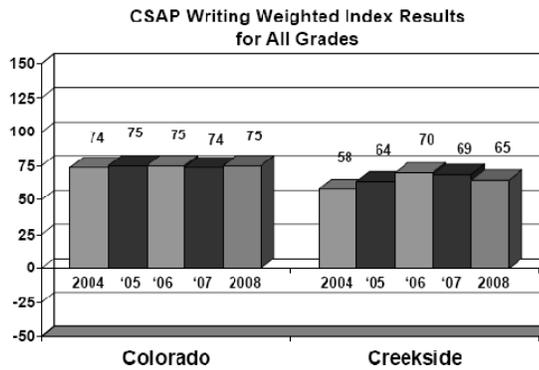
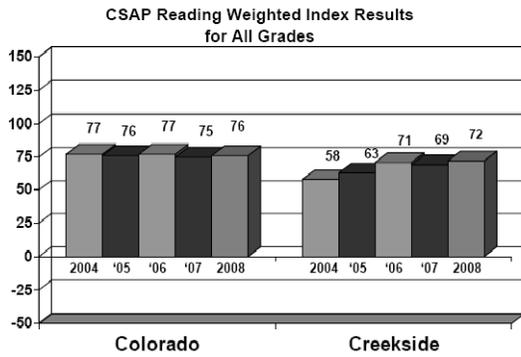
<i>Ethnicity</i>	2008-2009
American Indian	1.2% 4
African American	4% 14
Caucasian	50.9% 176
Asian	9.2% 32
Latino/Hispanic	34.7% 120

<i>Special Programs</i>	2008-2009
ELL	32.9% 114
Free/Reduced Lunch	43.4% 150
SPED	16.5% 57
504	.3% 1

<i>Gender</i>	2008-2009
Female	44.5% 154
Male	55.5% 192

Creekside is a unique neighborhood school that is rich in its ties to the University of Colorado and its international population. As a relatively new school, we are focusing on developing strong academic programming for our students who speak English as a first language as well as our many English Language Learners. We have an active and strong parent community involved in our daily program.

Creekside Elementary School is located in South Boulder. Students come here from the surrounding neighborhoods and many of the University of Colorado family housing units. Approximately 40% of our population comes to us from other nations in the world and we have every continent represented. This year, we have 22 different languages spoken at our school. Because of our diversity, we have excellent English as a Second Language Program in our building, and all children learn that diversity is a quality that is respected and valued in our school community.



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Crest View Elementary

1897 Sumac Ave., Boulder, CO 80304
303-443-6363, Fax: 303-443-8192
Principal: Ned Levine

<http://bvsd.org/elementary/Pages/crestview.aspx>

Projected Enrollment: 531



Total Budget \$3,122,406

	Staff	non-SRA	SRA
Utilities:	-	\$ 68,328	\$ -
Regular Education:	30.437	2,106,363	42,673
Special Education:	5.005	266,018	-
Vocational Education:	-	-	-
English as a Second Language:	2.400	174,942	-
Extra Curricular Education:	-	5,892	-
Talented & Gifted:	0.316	9,909	-
Library Services:	1.000	78,035	3,500
School Administration:	3.500	237,248	2,336
Maintenance:	2.500	104,948	3,300
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	1,000
Student Support Services:	0.563	-	-
TOTALS:	45.721	\$ 3,069,597	\$ 52,809

DEMOGRAPHIC CHARACTERISTICS

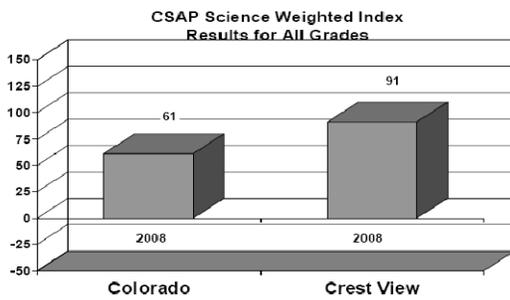
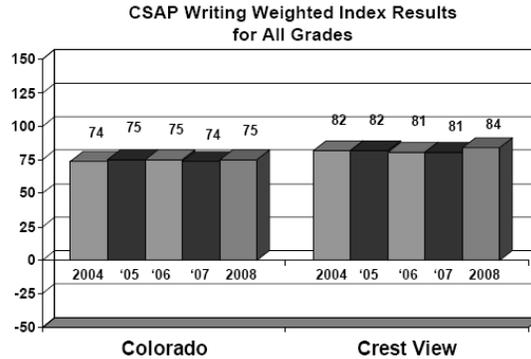
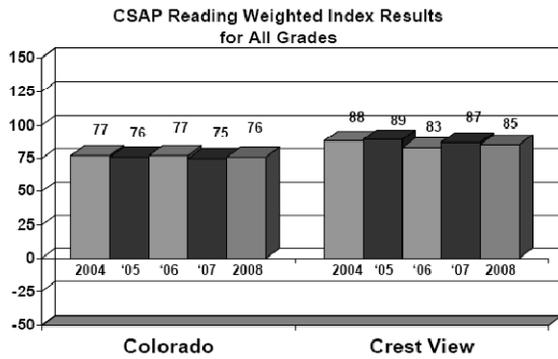
<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 0
<i>African American</i>	2% 13
<i>Caucasian</i>	71% 375
<i>Asian</i>	9% 48
<i>Latino/Hispanic</i>	18% 95

<i>Special Programs</i>	2008-2009
<i>ELL</i>	16% 86
<i>Free/Reduced Lunch</i>	22% 117
<i>SPED</i>	9% 47
<i>504</i>	0% 0

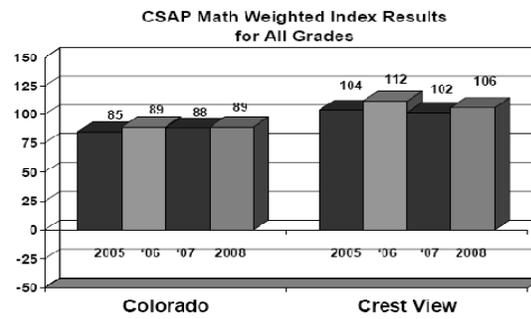
<i>Gender</i>	2008-2009
<i>Female</i>	49% 261
<i>Male</i>	51% 270

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

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



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Douglass Elementary

840 75th St., Boulder, CO 80303
303-499-4884, Fax: 303-543-9636
Principal: Monica Draper

<http://bvsd.org/elementary/Pages/douglass.aspx>

Projected Enrollment: 409

Total Budget \$2,239,856

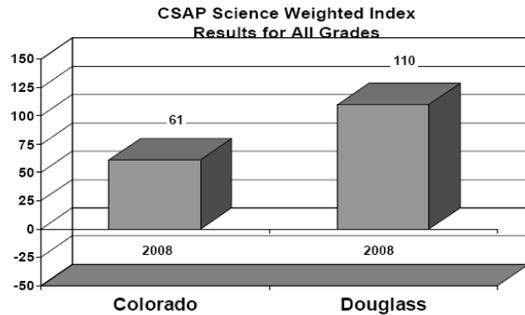
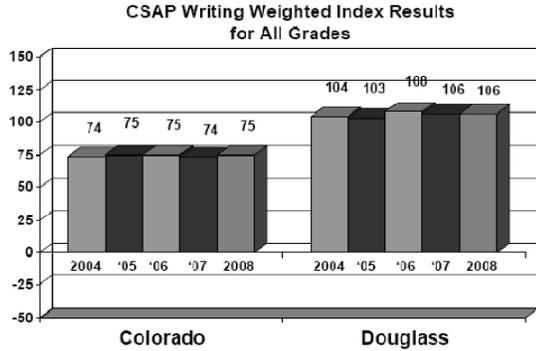
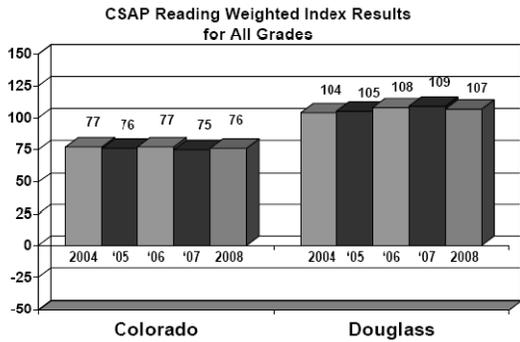
	Staff	non-SRA	SRA
Utilities:	-	\$ 66,273	\$ -
Regular Education:	23.161	1,597,354	39,239
Special Education:	1.875	107,548	765
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.265	8,277	-
Library Services:	1.000	78,155	-
School Administration:	3.250	222,664	2,688
Maintenance:	2.125	89,053	1,620
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	3,150
Student Support Services:	0.563	-	-
TOTALS:	32.239	\$ 2,192,394	\$ 47,462

DEMOGRAPHIC CHARACTERISTICS

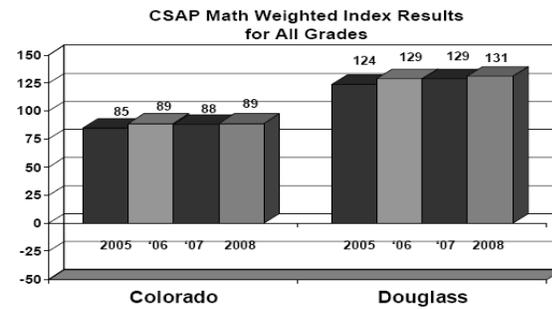
<i>Ethnicity</i>		2008-2009
American Indian		0% 1
African American		0% 0
Caucasian		94% 383
Asian		5% 19
Latino/Hispanic		1% 6
<i>Special Programs</i>		2008-2009
ELL		0% 2
Free/Reduced Lunch		2% 9
SPED		6% 26
504		0% 0
<i>Gender</i>		2008-2009
Female		49% 202
Male		51% 207

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

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



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Eisenhower Elementary

1220 Eisenhower Dr., Boulder, CO 80303
303-443-4260, Fax: 303-447-1605
Principal: Charles Serns

<http://bvsd.org/elementary/Pages/eisenhower.aspx>

Projected Enrollment: 453



Total Budget \$2,996,722

	Staff	non-SRA	SRA
Utilities:	-	\$ 104,835	\$ -
Regular Education:	26.212	1,811,105	42,856
Special Education:	9.309	426,490	-
Vocational Education:	-	-	-
English as a Second Language:	2.200	160,362	-
Extra Curricular Education:	-	5,522	-
Talented & Gifted:	0.283	8,841	-
Library Services:	1.000	78,035	-
School Administration:	3.250	226,806	2,212
Maintenance:	2.500	104,768	5,328
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	1,402
Student Support Services:	0.563	-	246
TOTALS:	45.317	\$ 2,944,678	\$ 52,044

DEMOGRAPHIC CHARACTERISTICS

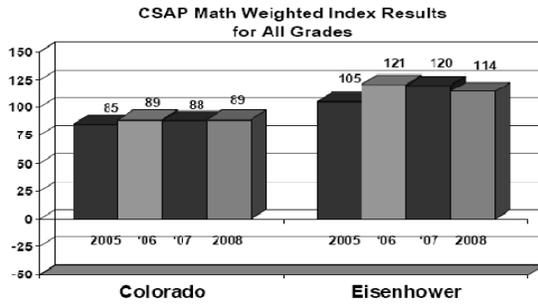
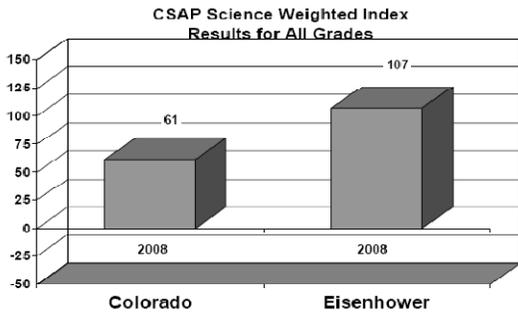
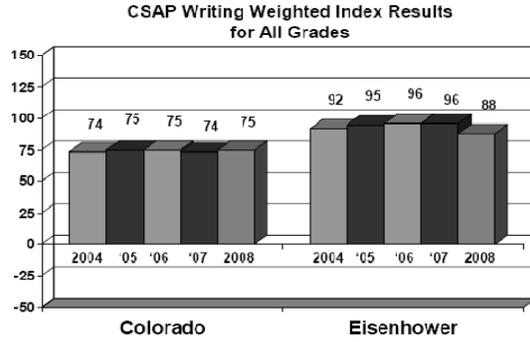
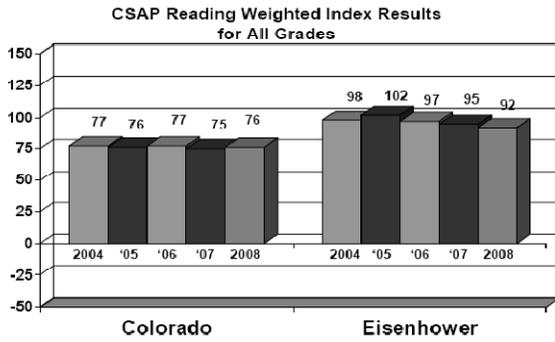
<i>Ethnicity</i>		2008-2009
American Indian		1% 4
African American		0% 2
Caucasian		74% 336
Asian		9% 43
Latino/Hispanic		15% 68
<i>Special Programs</i>		2008-2009
ELL		16% 74
Free/Reduced Lunch		20% 90
SPED		11% 50
504		0% 2
<i>Gender</i>		2008-2009
Female		45% 203
Male		55% 250

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

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

We judge our success using a body of evidence measuring student achievement toward district and state standards. We reflect on a child's daily work, tests, papers and classroom interactions, taking into account a student's abilities and interests. We examine literacy assessments and the results of the CSAP. Our CSAP scores have earned us the John Irwin School of Excellence Award. We are committed to each child being proficient in all areas of their education so that they may be competent, successful and content in their future.

It is our goal to see each student reach his or her greatest potential through hard work, fun, perseverance, and real accomplishment. We strive to have our students understand the wonder of learning and the importance of community. School visits or calls are always welcome!



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Eldorado K-8

3351 S. Indiana St., Superior, CO 80027
720-304-6524, Fax: 720-304-6686
Principal: Robyn Hamasaki

<http://bvsd.org/middle/Pages/eldorado.aspx>

Projected Enrollment: 967



Total Budget \$5,375,234

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 155,028	\$ -
Regular Education:	50.660	3,513,687	72,505
Special Education:	7.250	422,316	1,254
Vocational Education:	-	-	-
English as a Second Language:	3.120	201,646	-
Extra Curricular Education:	-	37,586	-
Talented & Gifted:	0.497	15,525	3,743
Library Services:	1.000	78,035	9,412
School Administration:	7.375	531,938	3,556
Maintenance:	4.375	183,345	7,656
Health Room:	-	16,856	-
Curriculum/Staff Development:	-	2,251	2,779
Student Support Services:	1.993	115,507	609
TOTALS:	76.270	\$ 5,273,720	\$ 101,514

<i>Ethnicity</i>	2008-2009
American Indian	0% 4
African American	1% 9
Caucasian	80% 772
Asian	14% 134
Latino/Hispanic	5% 48

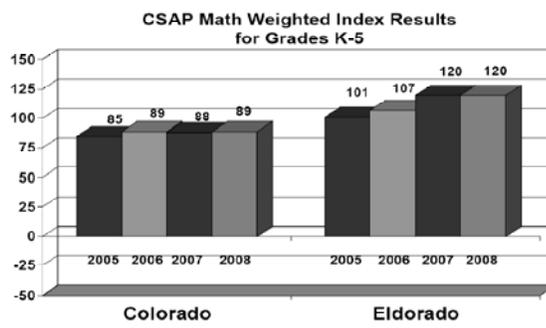
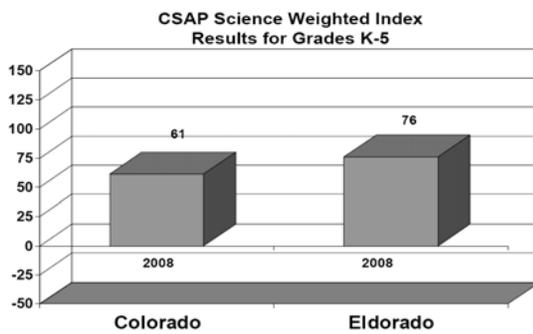
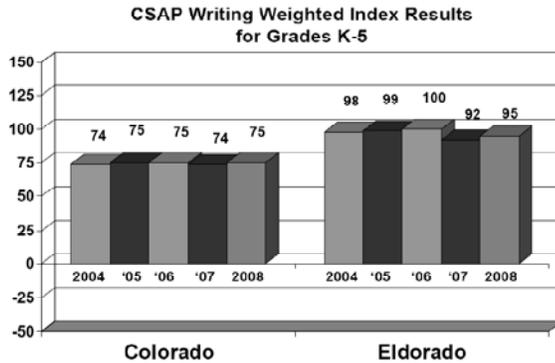
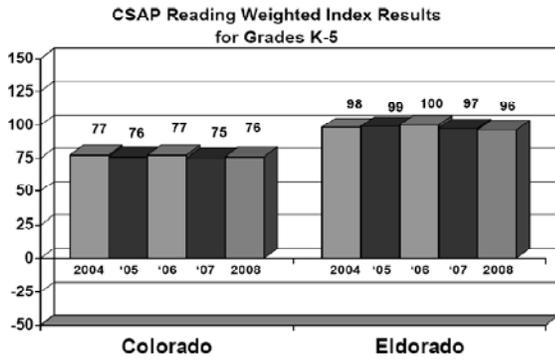
<i>Special Programs</i>	2008-2009
ELL	6% 59
Free/Reduced Lunch	3% 31
SPED	5% 49
504	3% 27

<i>Gender</i>	2008-2009
Female	46% 445
Male	54% 522

Eldorado K-8 is one of three public K-8 schools in Boulder Valley School District. With over 900 students in grades Kindergarten through 8th grade, visitors have dubbed us, "The large school with the small school feel." Our learning community is committed to creating strong relationships between students, their families and staff across our school while providing exceptional learning experiences and high academic standards for all students through the Boulder Valley curriculum.

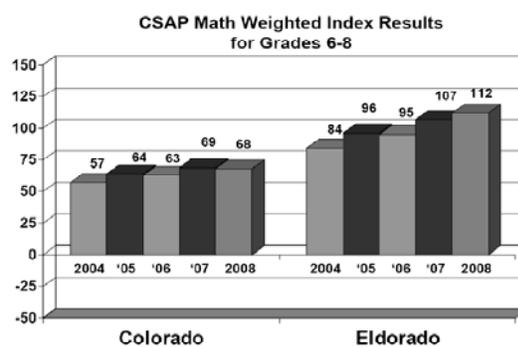
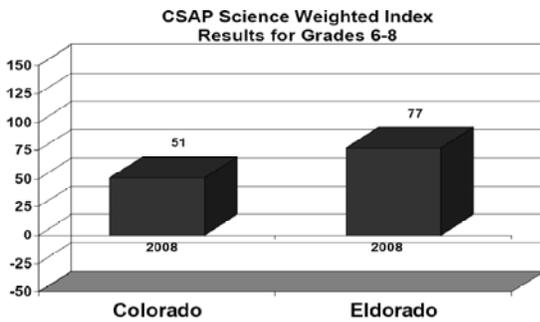
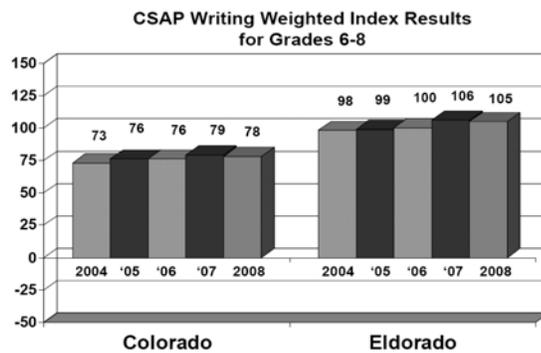
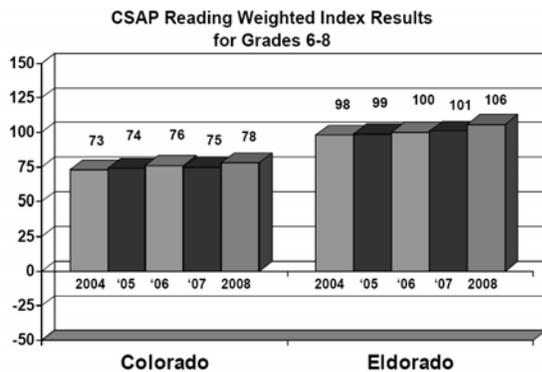
Our commitment to working with our families as partners is strengthened in that we work with some of them for as long as nine years! Along with our traditional programming, we offer English as a Second Language (ESL), TAG (Talented and Gifted) services and an inclusive Special Education setting for our neighborhood students. Accelerated classes are available for qualified 6-8 grade students in math, language arts and 6th grade reading. Foreign language offerings in Spanish, French and German are available for middle level students. Students in highly advanced classes in math and foreign language may attend classes at Eldorado or Monarch High School.

In addition to presenting a strong academic program for our students, we also realize the importance of providing opportunities that address the many different learning styles that our students possess. Our physical education, music and art programs are of the highest quality and are viewed as excellent experiences for Eldorado students. Additionally, we offer a wide variety of electives at grades 6-8 and many exciting before- and after-school activities, intramurals and organizations at all grade levels to meet the diverse needs of our population. There's something for everyone, Kindergarten through 8th grade, at Eldorado!



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.



Emerald Elementary

755 W. Elmhurst Pl., Broomfield, CO 80020
303-466-2316, Fax: 303-466-2316
Principal: Larry Leatherman

<http://bvsd.org/elementary/Pages/emerald.aspx>

Projected Enrollment: 384



Total Budget \$2,977,573

	Staff	non-SRA	SRA
Utilities:	-	\$ 61,964	\$ -
Regular Education:	26.900	1,876,395	43,190
Special Education:	4.505	260,236	-
Vocational Education:	-	-	-
English as a Second Language:	3.400	247,833	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.243	7,592	-
Library Services:	1.500	78,035	-
School Administration:	3.325	230,024	250
Maintenance:	2.500	104,948	7,000
Health Room:	-	16,856	-
Curriculum/Staff Development:	-	37,019	1,075
Student Support Services:	0.563	-	-
TOTALS:	42.936	\$ 2,926,058	\$ 51,515

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	0% 0
African American	0% 0
Caucasian	48% 184
Asian	8% 31
Latino/Hispanic	44% 169

<i>Special Programs</i>	2008-2009
ELL	28% 108
Free/Reduced Lunch	59% 225
SPED	12% 47
504	0% 0

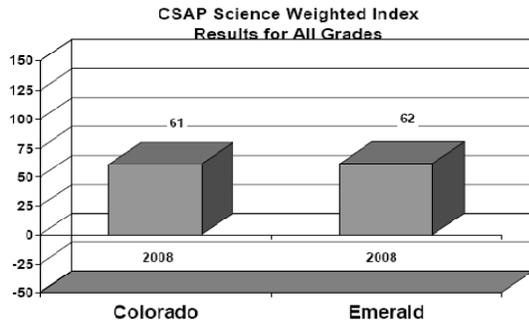
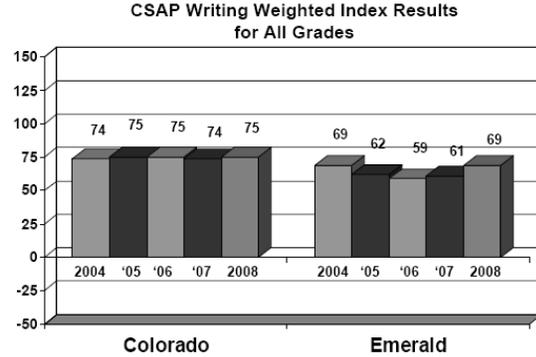
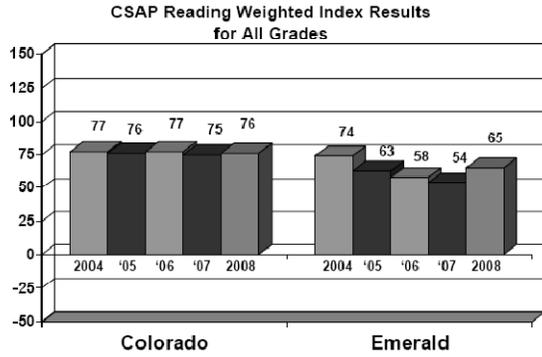
<i>Gender</i>	2008-2009
Female	52% 198
Male	48% 186

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

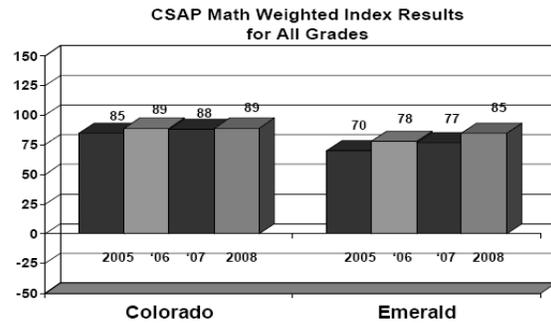
Our strong balanced literacy program challenges all students. The block schedule has allowed us to implement "flooding," direct guided reading instruction for all students in K-2. This is only a small piece of the total literacy block, so many of our students are getting a double dose of reading instruction.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

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

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Fairview High

1515 Greenbriar Blvd., Boulder, CO 80305
303-499-7600, Fax: 303-447-5353
Principal: Donald Stensrud

<http://bvsd.org/high/Pages/fairview.aspx>

Projected Enrollment: 1,893



Total Budget \$9,321,267

	Staff	non-SRA	SRA
Utilities:	-	\$ 327,590	\$ -
Regular Education:	85.596	6,058,384	148,891
Special Education:	12.488	680,780	4,698
Vocational Education:	0.600	43,807	-
English as a Second Language:	1.870	100,070	-
Extra Curricular Education:	-	128,058	-
Talented & Gifted:	0.477	23,232	7,178
Library Services:	2.000	124,931	-
School Administration:	13.100	882,965	13,750
Maintenance:	8.500	357,117	17,037
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	2,528
Student Support Services:	5.200	393,742	3,358
TOTALS:	129.831	\$ 9,123,827	\$ 197,440

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 7
<i>African American</i>	1% 24
<i>Caucasian</i>	83% 1566
<i>Asian</i>	10% 182
<i>Latino/Hispanic</i>	6% 114

<i>Special Programs</i>	2008-2009
<i>ELL</i>	3% 52
<i>Free/Reduced Lunch</i>	7% 124
<i>SPED</i>	7% 130
<i>504</i>	1% 26

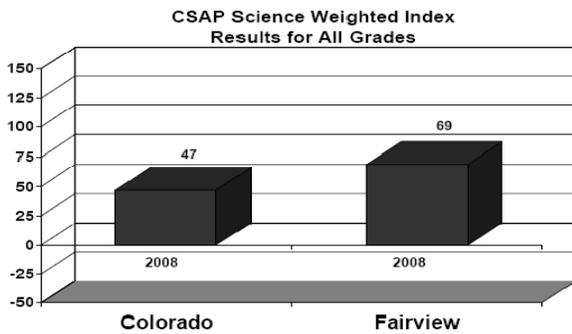
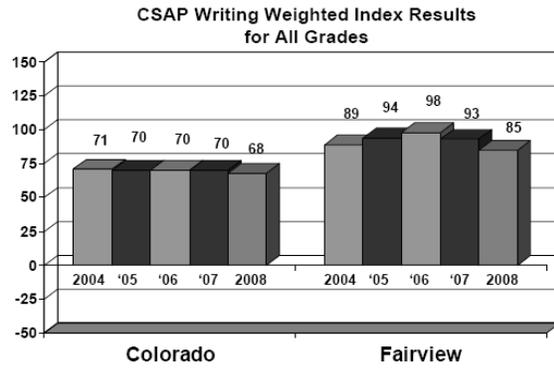
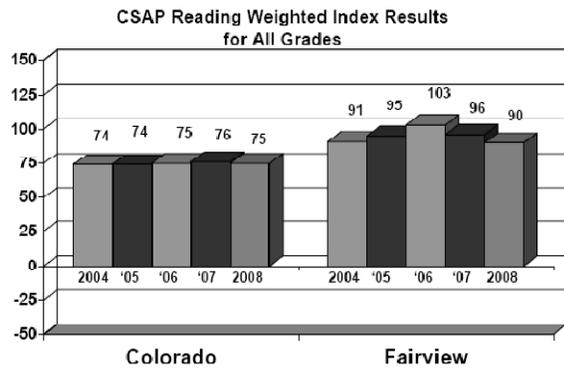
<i>Gender</i>	2008-2009
<i>Female</i>	51% 972
<i>Male</i>	49% 921

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

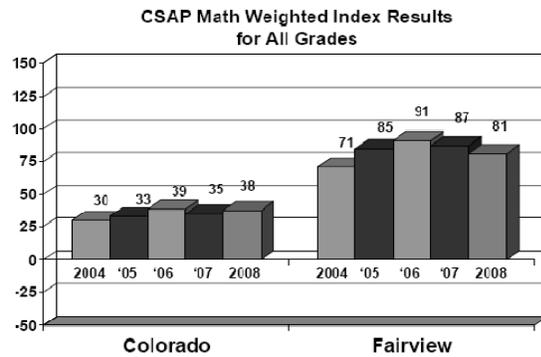
All of Fairview's curriculum is designed to challenge the potential of each student. Fairview has a broad range of learning opportunities that foster personal growth, maturity, and independent thought. Its highly qualified staff is committed to providing a learning environment that is safe, caring, and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

Other programmatic offerings at Fairview include:

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
Fairview	2006	595	603
Fairview	2007	590	599
Fairview	2008	589	611
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Fairview	2006	23.3	24.1	24.8	23.3	24.0
Fairview	2007	24.0	24.7	25.1	23.9	24.5
Fairview	2008	23.9	24.8	25.1	24.4	24.7
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4



Fireside Elementary

845 W. Dahlia St., Louisville, CO 80027
303-665-0700, Fax: 303-665-0700
Principal: Pat Heinz-Pribyl

<http://bvsd.org/elementary/Pages/fireside.aspx>

Projected Enrollment: 418



Total Budget \$2,610,685

	Staff	non-SRA	SRA
Utilities:	-	\$ 108,242	\$ -
Regular Education:	23.706	1,638,135	36,659
Special Education:	4.445	233,705	-
Vocational Education:	-	-	-
English as a Second Language:	2.200	160,362	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.258	8,059	-
Library Services:	1.000	78,035	1,037
School Administration:	3.250	209,189	291
Maintenance:	2.500	104,948	3,674
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	5,279
Student Support Services:	0.563	-	-
TOTALS:	37.922	\$ 2,563,745	\$ 46,940

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	0% 0
African American	1% 6
Caucasian	71% 296
Asian	13% 56
Latino/Hispanic	14% 60

<i>Special Programs</i>	2008-2009
ELL	19% 78
Free/Reduced Lunch	20% 81
SPED	8% 35
504	0% 0

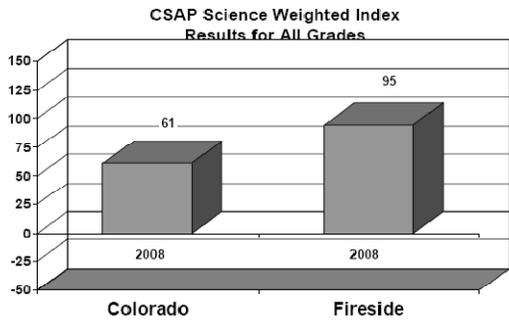
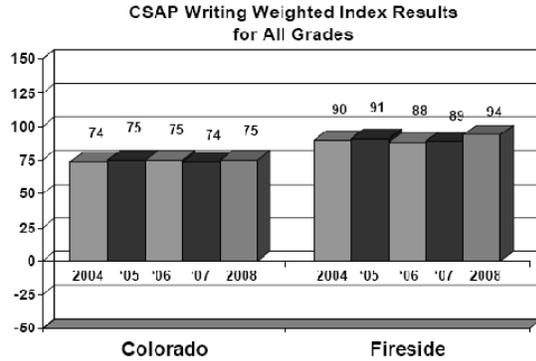
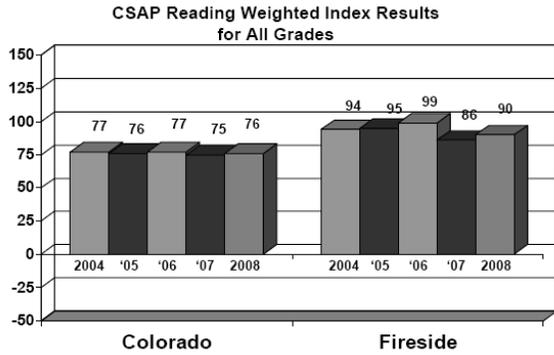
<i>Gender</i>	2008-2009
Female	51% 215
Male	49% 203

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

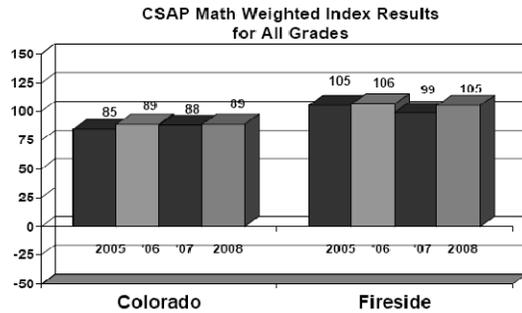
One of the numerous reasons for our continued success is the quality of the staff. Several of our teachers have been recognized for their leadership and expertise in a variety of content areas. In addition, Fireside enjoys a great deal of parent support. We believe whole-heartedly in the partnership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

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

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Flatirons Elementary

1150 7th St., Boulder, CO 80302
303-442-7205, Fax: 303-442-7205
Principal: Scott Boesel

<http://bvsd.org/elementary/Pages/flatirons.aspx>

Projected Enrollment: 287



Total Budget \$1,809,551

	Staff	non-SRA	SRA
Utilities:	-	\$ 52,031	\$ -
Regular Education:	17.339	1,181,849	29,058
Special Education:	3.550	223,491	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,417	-
Talented & Gifted:	0.183	5,716	-
Library Services:	0.500	39,018	-
School Administration:	2.750	184,972	1,466
Maintenance:	1.625	68,100	2,394
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	1,126	878
Student Support Services:	0.500	-	127
TOTALS:	26.447	\$ 1,775,628	\$ 33,923

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
<i>American Indian</i>		0% 0
<i>African American</i>		2% 7
<i>Caucasian</i>		91% 260
<i>Asian</i>		6% 16
<i>Latino/Hispanic</i>		1% 4
<i>Special Programs</i>		2008-2009
<i>ELL</i>		0% 1
<i>Free/Reduced Lunch</i>		3% 11
<i>SPED</i>		9% 27
<i>504</i>		1% 2
<i>Gender</i>		2008-2009
<i>Female</i>		52% 150
<i>Male</i>		48% 137

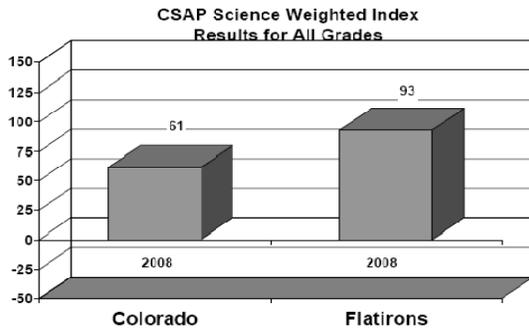
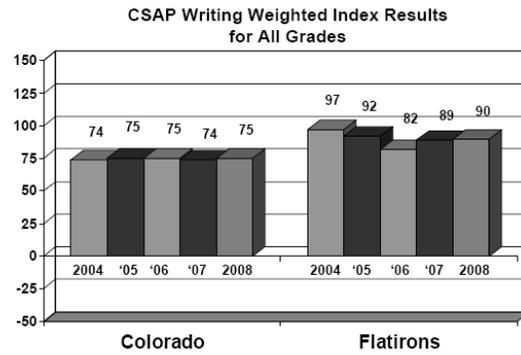
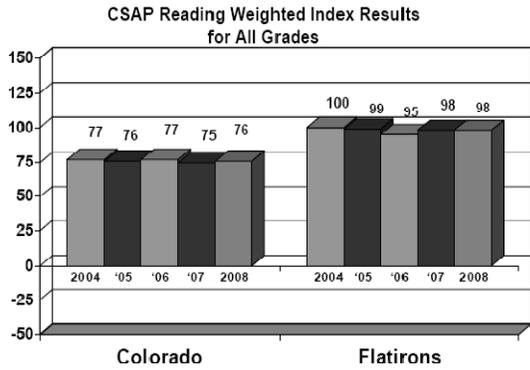
Flatirons is a relatively small neighborhood school. We continue to serve second and third generation Flatirons families. Ninety parent, community and university volunteers work in our classrooms weekly. They help teachers differentiate their instruction by using small, flexible group instruction.

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

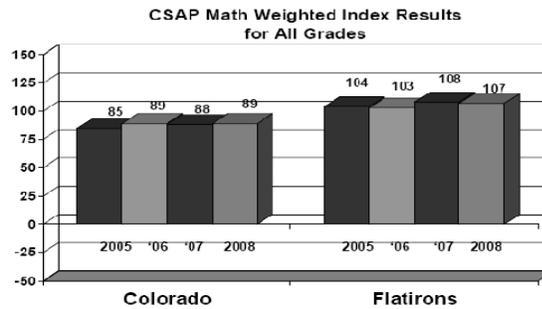
A hallmark of our school is the inclusion of students with different learning needs in regular classrooms. This is accomplished by a teaching staff that believes all children can learn and an expert special education staff that provides specialized programming options for all students.

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

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



In Spring 2003, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Foothill Elementary

1001 Hawthorne Ave., Boulder, CO 80304
303-443-1847, Fax: 303-443-1848
Principal: Melisa Potes

<http://bvsd.org/elementary/Pages/foothill.aspx>

Projected Enrollment: 528



Total Budget \$2,893,148

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 73,494	\$ -
Regular Education:	29.020	2,002,703	45,828
Special Education:	4.850	230,346	142
Vocational Education:	-	-	-
English as a Second Language:	1.000	73,012	-
Extra Curricular Education:	-	5,892	-
Talented & Gifted:	0.325	10,153	-
Library Services:	1.000	78,035	-
School Administration:	3.500	215,938	4,676
Maintenance:	2.625	110,204	3,098
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	1,189
Student Support Services:	1.063	20,244	280
TOTALS:	43.383	\$ 2,837,935	\$ 55,213

Ethnicity	2008-2009
American Indian	0% 2
African American	1% 6
Caucasian	87% 459
Asian	5% 24
Latino/Hispanic	7% 37

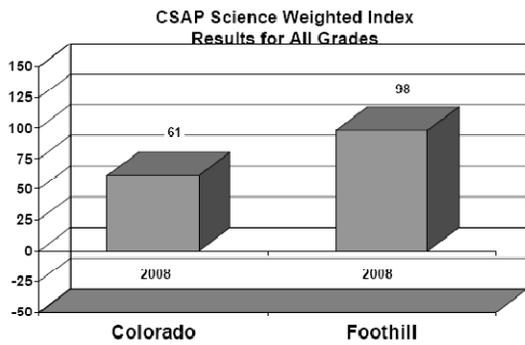
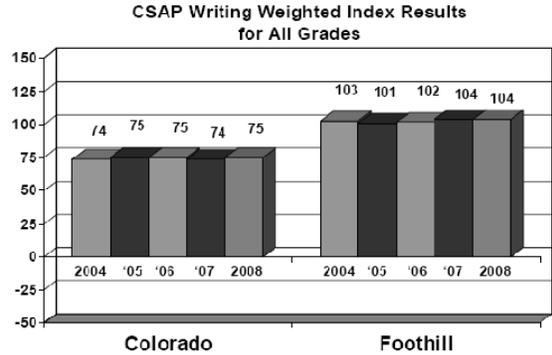
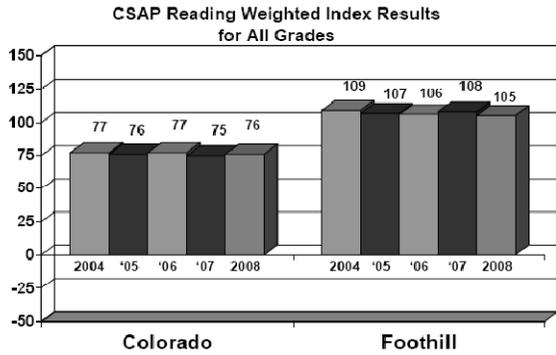
Special Programs	2008-2009
ELL	4% 21
Free/Reduced Lunch	7% 36
SPED	9% 46
504	0% 1

Gender	2008-2009
Female	48% 253
Male	52% 275

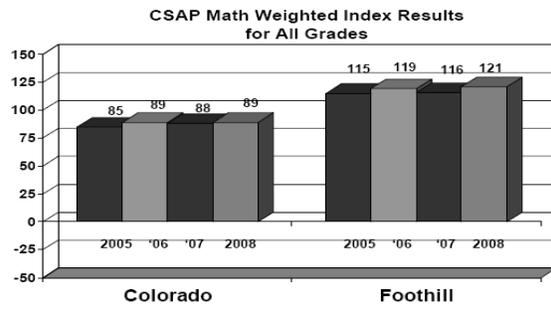
Foothill Elementary is a successful neighborhood school with high achieving students, an involved parent community, and a committed faculty and staff. Located in northwest Boulder, Foothill has been educating children for more than half a century. Lifelong learning, academic achievement and world citizenship are integrated within the BVSD curriculum. Foothill is now able to meet the needs all students who live in our attendance area and embrace the growing cultural and linguistic diversity of our community.

Our students are supported by an array of services including Special Education, Literacy, Talented and Gifted, and an ESL program as well as a great number of parent volunteers and a Community Liaison. Additionally, there are many extra-curricular and co-curricular options available to students including PE Field Fun Days, visiting artists, authors and musicians, choir and hand bells, student government, and the Foothill Publishing Center.

Our school has been named a John Irwin School of Excellence for student achievement and a Green Star Environmental School for our waste-free recycling program. Foothill is proud of the partnership it has nurtured between the families it serves, the students who attend and the educators who work here. From school-wide picnics and gardening to parent/teacher committees such as SIT and PTO, Foothill is a collaborative and vibrant learning environment.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Gold Hill Elementary

890 Main St., Gold Hill, CO 80302
303-245-5940, Fax: 303-442-2043
Principal: Kelley King

<http://bvsd.org/elementary/Pages/goldhill.aspx>

Projected Enrollment: 25



Total Budget \$251,983

	Staff	non-SRA	SRA
Utilities:	-	\$ 8,615	\$ -
Regular Education:	2.507	176,282	3,696
Special Education:	0.513	25,881	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,944	-
Talented & Gifted:	0.036	1,125	-
Library Services:	-	-	398
School Administration:	0.225	17,182	-
Maintenance:	0.250	10,476	297
Health Room:	-	4,474	-
Curriculum/Staff Development:	-	225	388
Student Support Services:	0.150	-	-
TOTALS:	3.681	\$ 247,204	\$ 4,779

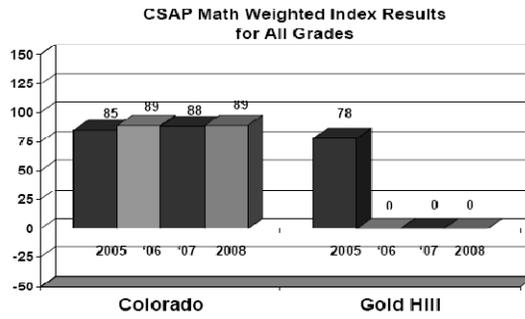
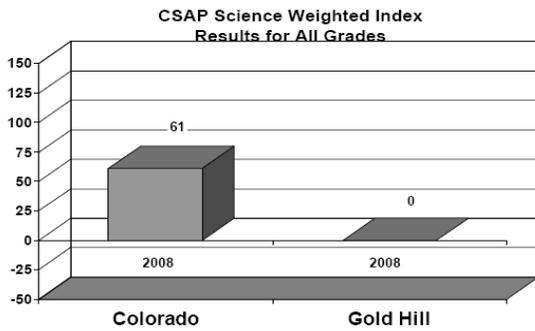
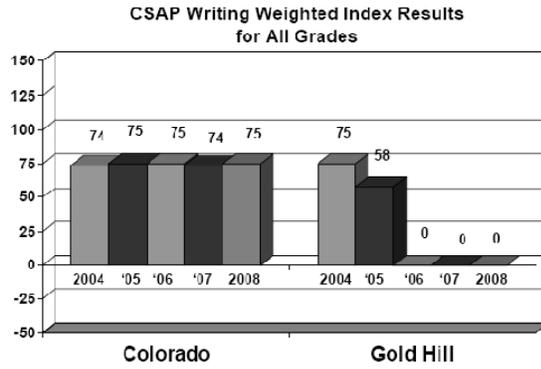
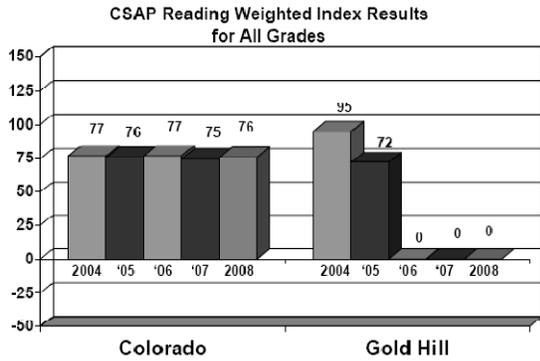
DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
<i>American Indian</i>		0% 0
<i>African American</i>		0% 0
<i>Caucasian</i>		80% 20
<i>Asian</i>		4% 1
<i>Latino/Hispanic</i>		16% 4
<i>Special Programs</i>		2008-2009
<i>ELL</i>		8% 2
<i>Free/Reduced Lunch</i>		8% 2
<i>SPED</i>		12% 3
<i>504</i>		0% 0
<i>Gender</i>		2008-2009
<i>Female</i>		32% 8
<i>Male</i>		68% 17

Gold Hill School has the goal to offer personalized, hands- on education that allows students to grow and learn through differentiated instruction in a supportive learning atmosphere. Having two teachers for 37 students allows this kind of learning environment to flourish.

A balanced literacy approach is used to teach reading and writing. This includes guided reading, benchmark books and running records. Read to Achieve Grant funds provide a literacy tutor to give extra literacy support to Individual Literacy Plan (ILP) students. Investigations, a problem- based learning approach to teach mathematical concepts, is being introduced in the K-3rd grades. Science and social studies are taught using interdisciplinary strategies. Our multi-age classrooms provide an excellent opportunity for students to learn to work with other students in small, cooperative groups which maximize learning experiences for all students.

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.

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



Halcyon Middle-Senior High

3100 Bucknell Ct., Boulder, CO 80301
303-499-1121, Fax: 303-499-9332
Principal: Matthew Dudek

<http://bvsd.org/middle/Pages/halcyon.aspx>

Projected Enrollment: 19



Total Budget \$338,653

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 6,611	\$ -
Regular Education:	0.990	72,205	-
Special Education:	3.000	239,960	-
Vocational Education:	-	-	3,575
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	15,761	-
Health Room:	-	-	316
Curriculum/Staff Development:	-	225	-
Student Support Services:	-	-	-
TOTALS:	4.365	\$ 334,762	\$ 3,891

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 0
<i>African American</i>	5% 1
<i>Caucasian</i>	68% 13
<i>Asian</i>	5% 1
<i>Latino/Hispanic</i>	21% 4

<i>Special Programs</i>	2008-2009
<i>ELL</i>	5% 1
<i>Free/Reduced Lunch</i>	53% 10
<i>SPED</i>	95% 18
<i>504</i>	0% 0

<i>Gender</i>	2008-2009
<i>Female</i>	26% 5
<i>Male</i>	74% 14

Halcyon is a multi-agency, collaborative middle/high school dedicated to the development of academic, social and interpersonal skills. Our goal is for students to succeed in their families, schools, and communities.

Halcyon serves up to 24 adolescents, sixth – twelfth grades. These students have shown serious emotional and behavioral problems in the home, school, and community.

Our goals are:

- To provide skills to manage emotional and behavioral challenges.
- To provide quality learning experiences so that students move forward with their education.
- To provide supports to parents and families.
- To re-integrate students into less restrictive school environments.





Heatherwood Elementary

7750 Concord Dr., Boulder, CO 80301
303-530-1234, Fax: 303-581-0685
Principal: Larry Orobona

<http://bvsd.org/elementary/Pages/heatherwood.aspx>

Projected Enrollment: 381



Total Budget \$2,397,786

	Staff	non-SRA	SRA
Utilities:	-	\$ 98,007	\$ -
Regular Education:	20.717	1,427,203	30,276
Special Education:	8.625	417,214	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.239	7,494	-
Library Services:	1.000	78,035	-
School Administration:	3.250	214,892	534
Maintenance:	2.250	94,412	4,809
Health Room:	-	16,856	-
Curriculum/Staff Development:	-	1,126	1,772
Student Support Services:	0.563	-	-
TOTALS:	36.644	\$ 2,360,395	\$ 37,391

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	1% 3
African American	2% 6
Caucasian	83% 318
Asian	7% 28
Latino/Hispanic	7% 26

<i>Special Programs</i>	2008-2009
ELL	2% 8
Free/Reduced Lunch	8% 30
SPED	10% 39
504	1% 2

<i>Gender</i>	2008-2009
Female	49% 188
Male	51% 193

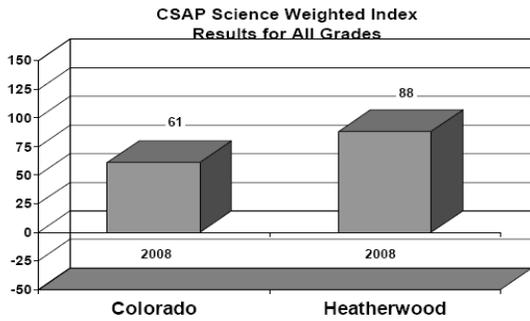
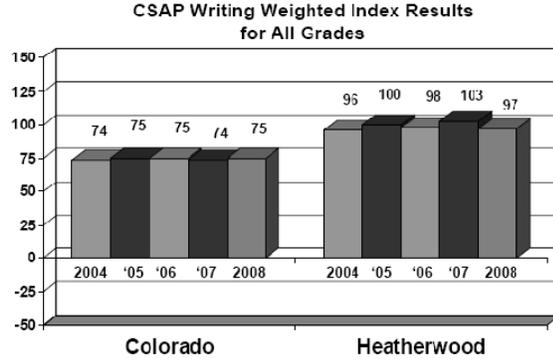
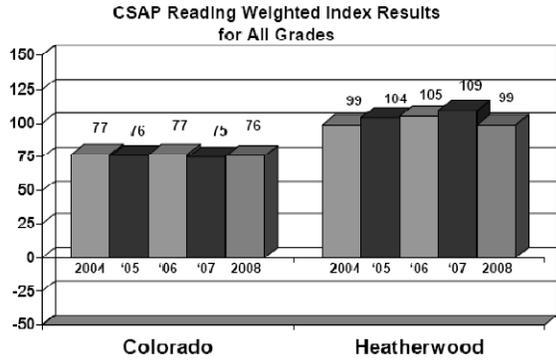
Heatherwood's academic strength lies in our balanced and integrated curricular program. Children master and apply literacy and math skills through learning that emphasizes research, problem solving, simulations and technology. The instructional program does not end with the acquisition of discrete skills,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

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

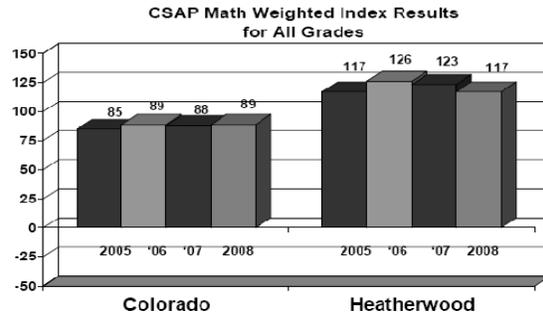
Our motto is "Heatherwood Has Heart." As a community, we support each other as learners. Staff and parents foster mutual cooperation, emotional support, and personal and academic growth for all students. This is evident by the numerous parent volunteers in our classrooms every day.

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

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



High Peaks Elementary

3995 E. Aurora, Boulder, CO 80303
303-494-1454, Fax: 303-494-5533
Principal: Rosemary Lohndorf

<http://bvsd.org/elementary/Pages/highpeaks.aspx>

Projected Enrollment: 302



Total Budget \$1,639,423

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 26,388	\$ -
Regular Education:	15.670	1,078,493	27,296
Special Education:	3.070	141,791	-
Vocational Education:	-	-	-
English as a Second Language:	0.500	36,446	-
Extra Curricular Education:	-	4,417	-
Talented & Gifted:	0.188	5,874	-
Library Services:	0.500	39,078	225
School Administration:	2.875	184,992	3,973
Maintenance:	1.250	52,472	1,700
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	1,126	-
Student Support Services:	1.000	20,244	-
TOTALS:	25.053	\$ 1,606,229	\$ 33,194

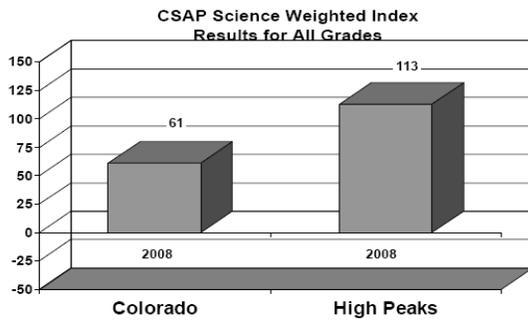
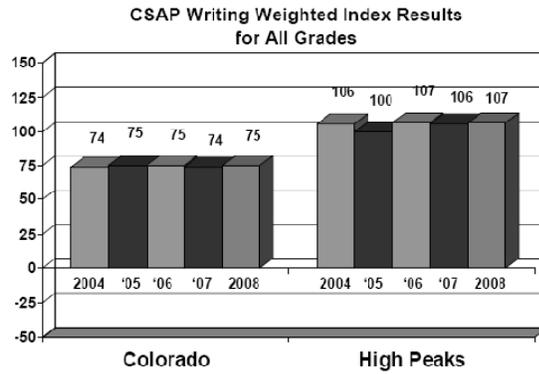
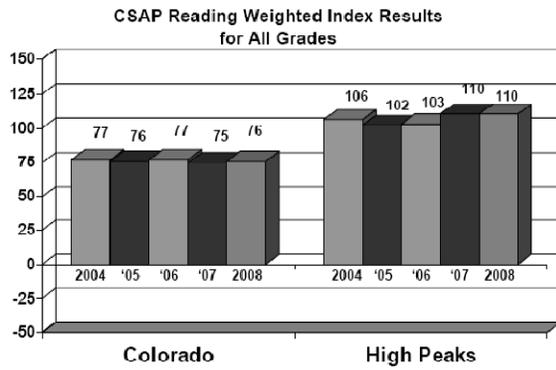
Ethnicity	2008-2009
American Indian	0% 0
African American	0% 1
Caucasian	75% 227
Asian	17% 52
Latino/Hispanic	7% 22

Special Programs	2008-2009
ELL	1% 4
Free/Reduced Lunch	5% 15
SPED	9% 26
504	0% 0

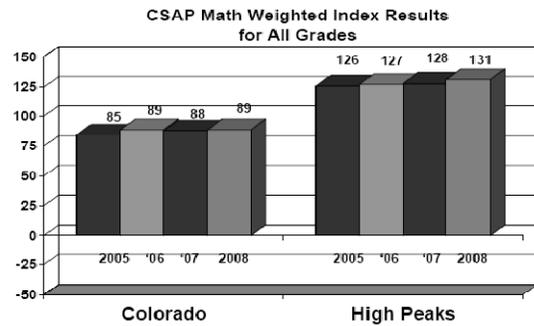
Gender	2008-2009
Female	51% 154
Male	49% 148

High Peaks Elementary School is a focus school with an enrollment of 295 students in grades PK-5. The school opened in 1995 with a Core Knowledge focus. High Peaks consistently receives the State of Colorado's top rating of "excellent." All students at High Peaks are expected to meet state and district content standards, grade-level benchmarks, and essential learning results. Students are assessed through the Colorado State Assessment Program and the Colorado Basic Literacy Act. Instruction is differentiated to accommodate diverse student needs through a variety of learning options and classroom environments. High Peaks implements the district-adopted Everyday Math Program and the district's approved FOSS Science curriculum. Fourth grade students in Art, Music, and Physical Education are assessed with BVSD benchmark tests. Students are identified for Talented & Gifted enrichment/extension using state-approved assessments.

A district preschool is also offered on-site. We offer a K-Care program for kindergarten. We also offer an ESL program for students who are English language learners. High Peaks' staff and parents are committed to narrowing the gap among students of diverse socioeconomic backgrounds. Our staff and parents also are committed to working together as a team as we maintain excellence in all subject areas.



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Horizons Alternative K-8 Charter

4545 Sioux Dr., Boulder, CO 80303
303- 499-9680, Fax: 303-499-9680
Lead Teacher: Sonny Zinn

<http://bvsd.org/middle/Pages/horizons.aspx>

Projected Enrollment: 323



Total Budget \$2,128,780

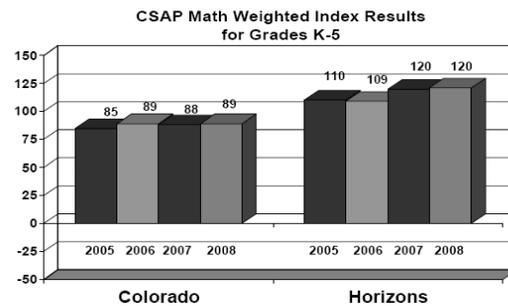
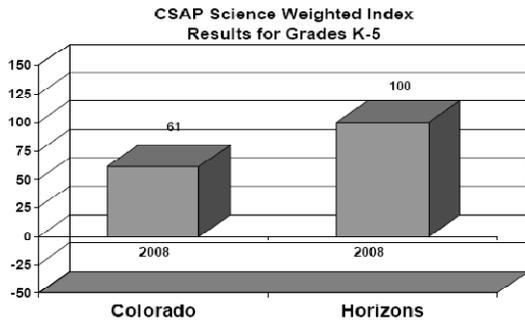
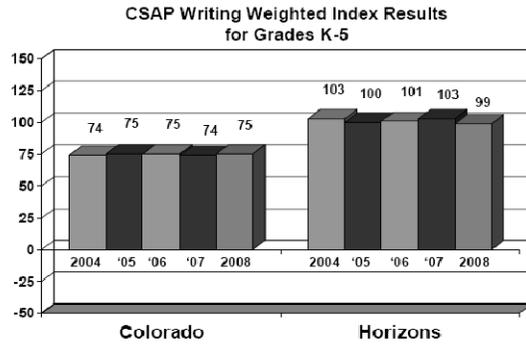
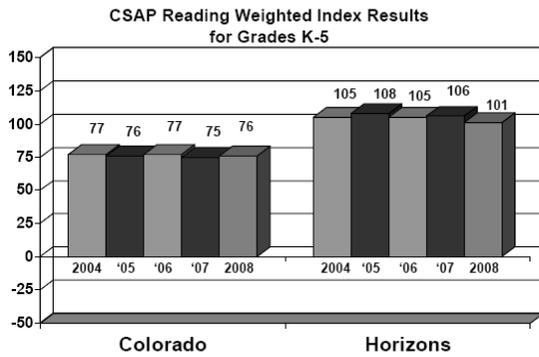
	General Fund	Charter
Utilities:	\$ 45,773	\$ -
Regular Education:	-	1,465,166
Special Education:	-	258,838
Extra Curricular Education:	-	1,171
Instructional Staff Support:	-	-
General Administration Support:	-	-
Business Services:	-	-
School Administration:	-	232,263
Maintenance:	-	117,653
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	-
Student Support Services:	-	7,916
TOTALS:	\$ 45,773	\$ 2,083,007

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
American Indian		0% 1
African American		1% 3
Caucasian		91% 293
Asian		7% 21
Latino/Hispanic		2% 5
<i>Special Programs</i>		2008-2009
ELL		0% 1
Free/Reduced Lunch		3% 10
SPED		10% 33
504		1% 3
<i>Gender</i>		2008-2009
Female		51% 166
Male		49% 157

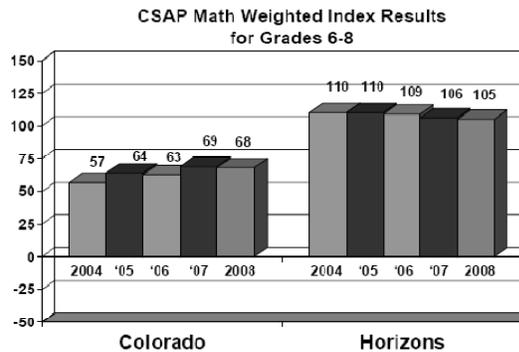
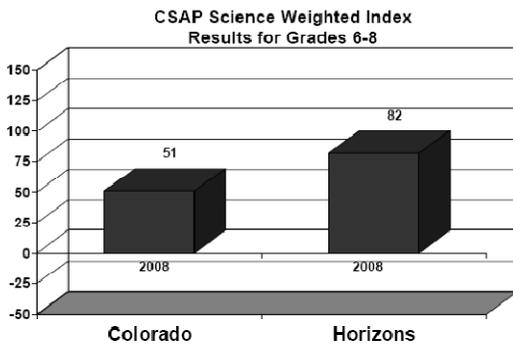
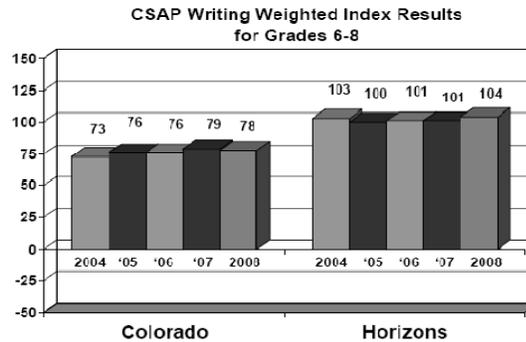
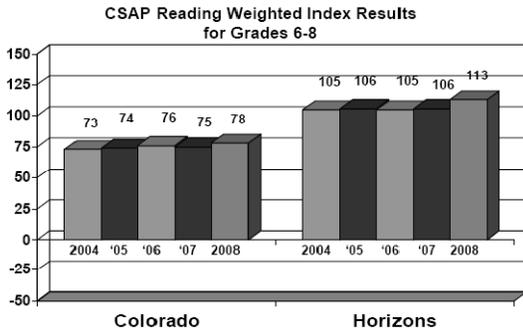
Horizons is a member of William Glasser's Quality School Network and is committed to maintaining high academic and behavioral expectations for all students in a non-coercive, respectful, mutually caring learning environment. Horizons believe:

- Students learn best in a school characterized by a sense of family and teamwork where all children feel accepted and supported. Horizons maintains small class sizes of 16 - 18 students, fully including special education students and addressing the learning needs of the whole child in multi-age settings through challenging, developmentally appropriate curriculum, with teachers working with homeroom students for more than one year.
- Individualizing learning motivates students, supports their progress, and encourages them to take educational risks. Horizon's involves students in the development of their personal learning plans which clearly identify academic and behavioral goals and document progress from year to year. Teachers identify and enhance student strengths through active, authentic learning activities that honor students' interests, choices, and goals.
- Students will be prepared to become responsible world citizens by learning to appreciate and to value diversity and by having opportunities to make meaningful contributions to their community. Horizons students are guided to become community contributors and to explore and value the contributions of diverse cultures.



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





Jamestown Elementary

111 Mesa St., Jamestown, CO 80455
303-442-6613, Fax: 303-447-0459
Principal: Kelley King

<http://bvsd.org/elementary/Pages/jamestown.aspx>

Projected Enrollment: 19



Total Budget \$223,642

	Staff	non-SRA	SRA
Utilities:	-	\$ 15,756	\$ -
Regular Education:	1.978	138,949	3,550
Special Education:	0.543	28,256	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,944	-
Talented & Gifted:	0.033	1,030	-
Library Services:	-	-	-
School Administration:	0.225	17,182	100
Maintenance:	0.250	10,476	500
Health Room:	-	4,474	-
Curriculum/Staff Development:	-	225	200
Student Support Services:	0.150	-	-
TOTALS:	3.179	\$ 219,292	\$ 4,350

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 0
<i>African American</i>	0% 0
<i>Caucasian</i>	100% 19
<i>Asian</i>	0% 0
<i>Latino/Hispanic</i>	0% 0

<i>Special Programs</i>	2008-2009
<i>ELL</i>	0% 0
<i>Free/Reduced Lunch</i>	16% 3
<i>SPED</i>	26% 5
<i>504</i>	0% 0

<i>Gender</i>	2008-2009
<i>Female</i>	37% 7
<i>Male</i>	63% 12

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

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





Justice High

1777 6th St. Div. P, Boulder, CO 80302
303-441-4862, Fax: 303-441-1695
Principal: Honorable T.J. Cole

<http://bvsd.org/high/Pages/justice.aspx>



Projected Enrollment: 93

Total Budget \$553,928

	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	187,961
Special Education:	80,108	4,778
Extra Curricular Education:	-	8,049
Instructional Staff Support:	-	-
General Administration Support:	-	-
Business Services:	-	33,962
School Administration:	-	111,894
Maintenance:	-	77,875
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	-
Student Support Services:	-	49,301
TOTALS:	\$ 80,108	\$ 473,820

DEMOGRAPHIC CHARACTERISTICS

		2008-2009
<i>Ethnicity</i>	<i>American Indian</i>	3% 3
	<i>African American</i>	2% 2
	<i>Caucasian</i>	35% 33
	<i>Asian</i>	2% 2
	<i>Latino/Hispanic</i>	57% 53
<i>Special Programs</i>	<i>ELL</i>	19% 18
	<i>Free/Reduced Lunch</i>	16% 15
	<i>SPED</i>	9% 8
	<i>504</i>	0% 0
<i>Gender</i>	<i>Female</i>	33% 31
	<i>Male</i>	67% 62

The mission of Justice High School is to provide year round college prep education for all enrolled Boulder Valley and St. Vrain Valley students. Justice High School's curriculum and program design is ideal for at risk youth who are disconnected from the traditional school system because of juvenile delinquency, drugs and alcohol, alienation, or other factors. Justice High provides its students with a structured academic setting with high expectations. Justice High's philosophy is that these 'at risk' youth can become successful if given an opportunity and structured environment. The school's program provides instruction using the AP model.

Justice High's educational program will allow students attending full time to finish their high school requirements within two to three years. Justice High School does not discriminate in its hiring practices nor its admission of students. Justice High gives each student the opportunity to grow into respectful adults who will have the knowledge, will, and self-esteem to succeed in college and life.

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Justice	2006	---	---	---	---	---
Justice	2007	10.6	12.6	12.6	12.2	12.3
Justice	2008	13.7	14.3	14.2	13.8	14.1
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4



Kohl Elementary

1000 W. 10th Ave., Broomfield, CO 80020
303-442-2282, Fax: 303-442-2296
Principal: Cindy Kaier

<http://bvsd.org/elementary/Pages/kohl.aspx>

Projected Enrollment: 487



Total Budget \$2,875,304

	Staff	non-SRA	SRA
Utilities:	-	\$ 59,528	\$ -
Regular Education:	26.052	1,801,155	43,908
Special Education:	11.585	525,890	1,000
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,522	-
Talented & Gifted:	0.284	8,872	-
Library Services:	1.000	78,035	1
School Administration:	3.500	223,206	300
Maintenance:	2.500	104,768	5,202
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	2
Student Support Services:	0.563	-	1
TOTALS:	45.484	\$ 2,824,890	\$ 50,414

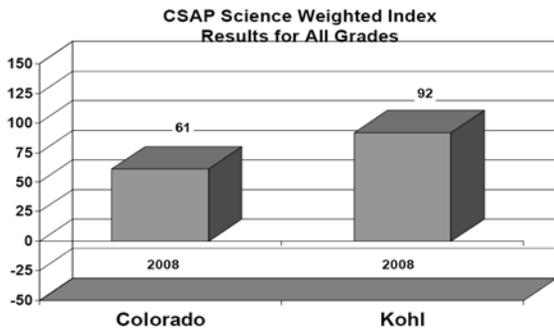
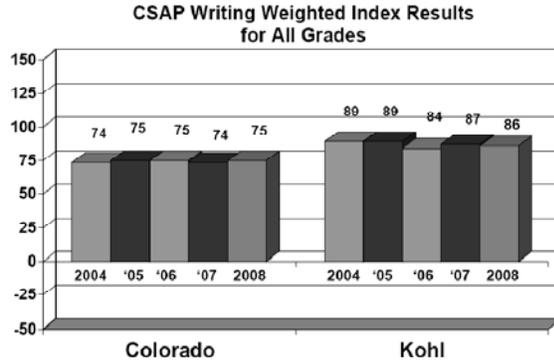
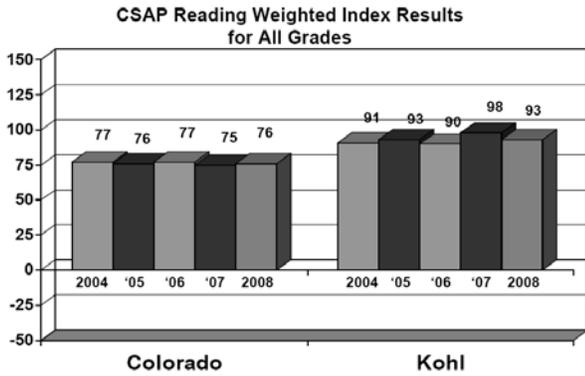
DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
American Indian		1% 5
African American		2% 8
Caucasian		83% 405
Asian		5% 25
Latino/Hispanic		9% 44
<i>Special Programs</i>		2008-2009
ELL		1% 6
Free/Reduced Lunch		20% 96
SPED		11% 54
504		0% 0
<i>Gender</i>		2008-2009
Female		52% 252
Male		48% 235

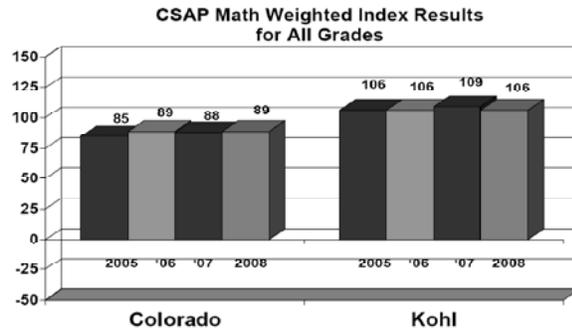
The school is organized into traditional single grade-level, self-contained classrooms. Our strong core academic program is complemented by an equally strong collection of enriching and fun experiences that allow children to explore their own interests.

Kohl has a strong special education component. We have two multi-intensive special education classrooms that serve 22 students. We have two full-time resource teachers and house the community-based preschool program where parents bring their children for specific services or therapies. Kohl Cottage is a special education preschool located on our grounds. It services a mixture of multi-intensive and mainstream kids.

- An optional, afternoon, fee based, licensed childcare program called K-Care is available for parents who wish for their kindergartner to stay at school all day.
- Literacy support is strong at Kohl. We have three highly trained literacy support teachers. Through district funding,
- Read to Achieve and building allocations, we are able to serve 60+ students in small group instruction in first through fifth grade. In first grade we use CLIP, a one-on-one intervention program.
- Our gifted program, called TAG, serves over 40 students. We have a differentiated approach to teaching each child so they can achieve maximum learning.
- One of the major strengths of Kohl is its strong parent support. We believe that educating a child is a partnership between home and school. Our parents make Kohl a wonderful, high achieving school. If you want to be involved in your child's education, Kohl is the place!



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Lafayette Elementary

101 N. Bermont Ave., Lafayette, CO 80026
303-665-5046, Fax: 303-665-1848
Principal: Holly Hultgren

<http://bvsd.org/elementary/Pages/lafayette.aspx>

Projected Enrollment: 533



Total Budget \$3,526,203

	Staff	non-SRA	SRA
Utilities:	-	\$ 57,707	\$ -
Regular Education:	30.939	2,151,510	47,201
Special Education:	14.116	649,544	-
Vocational Education:	-	-	-
English as a Second Language:	1.100	80,182	-
Extra Curricular Education:	-	5,522	-
Talented & Gifted:	1.293	88,082	-
Library Services:	1.000	78,155	4,650
School Administration:	3.450	235,064	-
Maintenance:	2.500	104,948	2,500
Health Room:	-	18,637	-
Curriculum/Staff Development:	-	1,126	1,175
Student Support Services:	0.625	-	200
TOTALS:	55.023	\$ 3,470,477	\$ 55,726

DEMOGRAPHIC CHARACTERISTICS

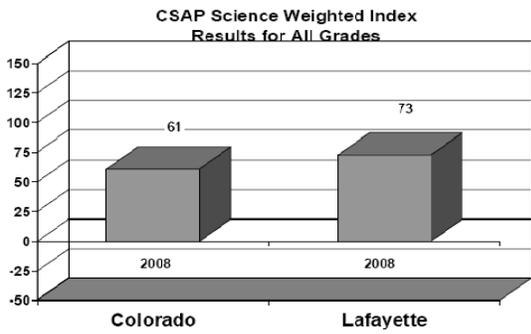
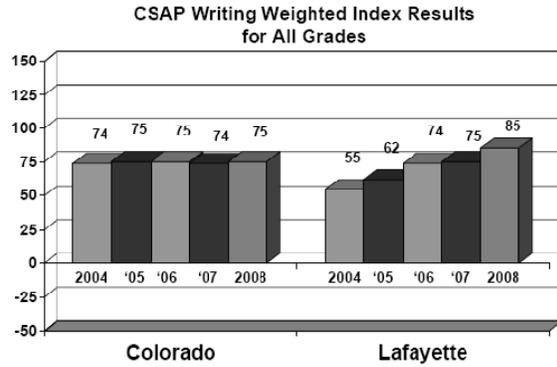
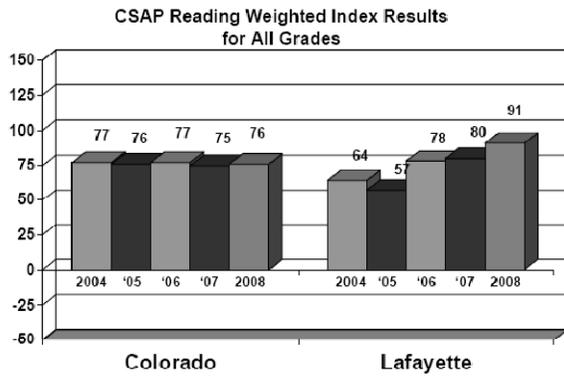
<i>Ethnicity</i>	2008-2009
American Indian	0% 0
African American	3% 14
Caucasian	76% 407
Asian	5% 27
Latino/Hispanic	16% 85

<i>Special Programs</i>	2008-2009
ELL	8% 45
Free/Reduced Lunch	23% 125
SPED	14% 73
504	0% 0

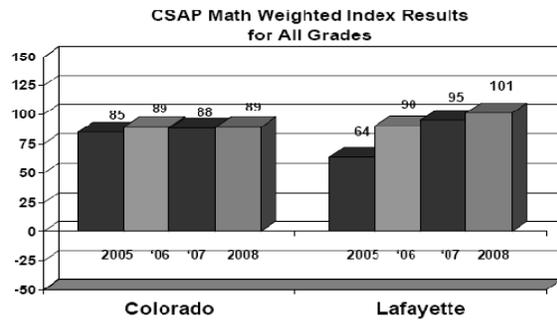
<i>Gender</i>	2008-2009
Female	46% 247
Male	54% 286

Lafayette Elementary School provides a rich academic program in a culturally diverse environment. The Boulder Valley School District's standards-based curriculum is the hallmark of high quality instruction at Lafayette. Students benefit from individualized opportunities made possible by a comprehensive Talented and Gifted focus program. This program is designed to provide personalized instruction for identified gifted students and advanced programming for academically talented students. A full-time talented and gifted coordinator works directly with students, teachers and parents to design educational experiences based upon identified strengths and talents. Up-to-date assessment and research-based instruction in literacy, mathematics, science, social studies, and visual and performing arts define our dynamic educational program.

In addition, students in Kindergarten through fifth grade take advantage of before and after-school enrichment activities, clubs, choir, intramural sports, language classes and more to expand their learning experiences. A state-of-the art computer lab, literacy classroom, and media center enhance classroom instruction. The staff is committed to providing differentiated instruction to meet the diverse needs of all students, including second language learners and children with special needs. A character education program, class meetings, Peace Place and, most recently, a half-time counselor all support the social/emotional needs of our students. Preschool classes, KCARE for Kindergarten students, and the School Age Childcare (SAC) program offer additional options to families at our school. Lafayette Elementary is a diverse, inclusive and exciting place to learn!



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Louisville Elementary

400 Hutchinson St., Louisville, CO 80027
303-666-6562, Fax: 720-890-7281
Principal: Jennifer Roche

<http://bvsd.org/elementary/Pages/louisville.aspx>

Projected Enrollment: 441



Total Budget \$2,566,695

	Staff	non-SRA	SRA
Utilities:	-	\$ 70,634	\$ -
Regular Education:	23.810	1,644,468	39,997
Special Education:	7.670	395,749	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.260	8,122	-
Library Services:	1.000	78,035	-
School Administration:	3.125	198,714	3,160
Maintenance:	2.375	99,530	3,200
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	1,126	2,016
Student Support Services:	0.563	-	-
TOTALS:	38.803	\$ 2,518,322	\$ 48,373

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	1% 5
<i>African American</i>	2% 7
<i>Caucasian</i>	90% 397
<i>Asian</i>	3% 12
<i>Latino/Hispanic</i>	5% 20

<i>Special Programs</i>	2008-2009
<i>ELL</i>	1% 6
<i>Free/Reduced Lunch</i>	13% 54
<i>SPED</i>	11% 48
<i>504</i>	0% 0

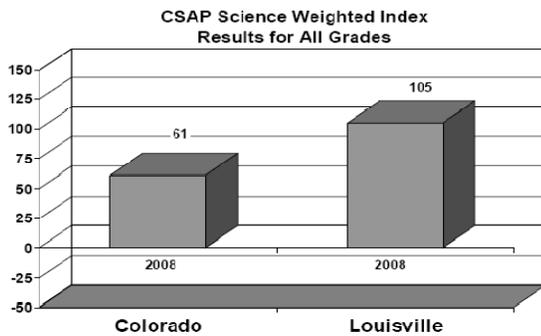
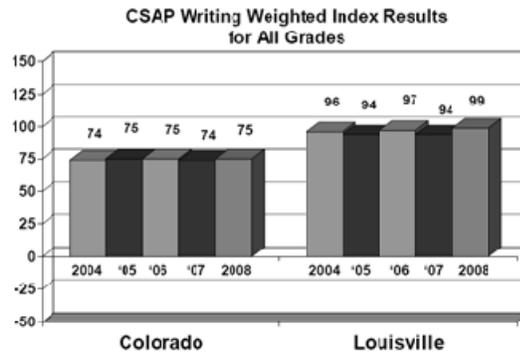
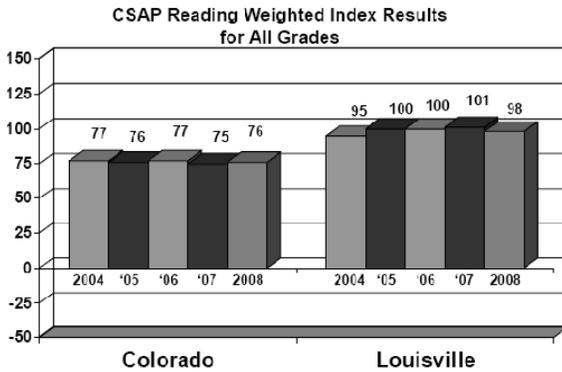
<i>Gender</i>	2008-2009
<i>Female</i>	49% 216
<i>Male</i>	51% 225

In the heart of downtown Louisville, a community of learners is curiously exploring the world around them. At Louisville Elementary School, student achievement, along with building student self-esteem and self-confidence in a safe, caring environment, is our primary focus. We live our motto: "Everyday, we make a difference for each child." The staff at Louisville treats each student as an individual, and student successes are abundant. At Louisville Elementary School, we believe that every child can and will succeed!

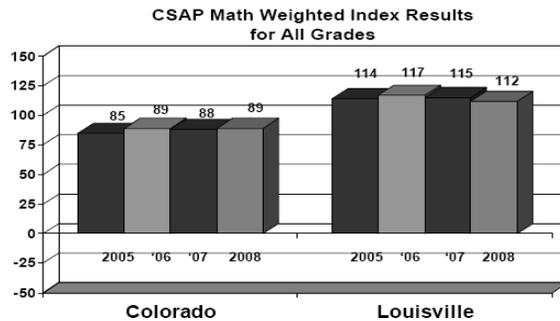
Our Louisville staff works to make a positive difference for every child and it shows. At Louisville, we are excited to see excellent learning results coming from research-based strategies and interventions. These methods focus on improving every student's achievement in all areas. Our K-5 literacy program provides small-group, direct reading instruction at all grade levels, and we frequently measure student progress throughout the year with reading and writing assessments. In our daily, 60-minute math blocks, our instruction focuses on understanding number sense, problem solving skills, and demonstrating mathematical thinking through speaking as well as writing. Our instructional questioning techniques are constantly challenging students to think at higher levels so they apply their learning in other situations. Every child is challenged to his/her full potential.

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

- Positive character traits program.
- Dynamic TAG program that challenges students in core academics as well as art, music, and creative thinking.
- Small class sizes
- State-of-the-art computer lab with new HP computers and a digital projector for instruction.
- Exemplary physical education, music, and art programs.
- K-Care enrichment program for our half-day kindergartners.
- The LES staff believes it takes a village to raise a child, and together, our community is working to help children become self-confident, lifelong learners. Louisville Elementary School--what a wonderful learning community for staff, students, and families!



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



Louisville Middle

1341 Main St., Louisville, CO 80027
303-666-6503, Fax: 303-665-3703
Principal: Adam Fels

<http://bvsd.org/middle/Pages/louisville.aspx>

Projected Enrollment: 548



Total Budget \$3,293,922

	Staff	non-SRA	SRA
Utilities:	-	\$ 133,966	\$ -
Regular Education:	27.929	1,964,260	47,551
Special Education:	6.640	397,768	705
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	32,859	-
Talented & Gifted:	0.227	7,119	282
Library Services:	1.000	78,035	4,579
School Administration:	5.000	348,441	-
Maintenance:	3.125	131,217	6,750
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	1,036
Student Support Services:	1.700	137,329	-
TOTALS:	45.621	\$ 3,233,019	\$ 60,903

DEMOGRAPHIC CHARACTERISTICS

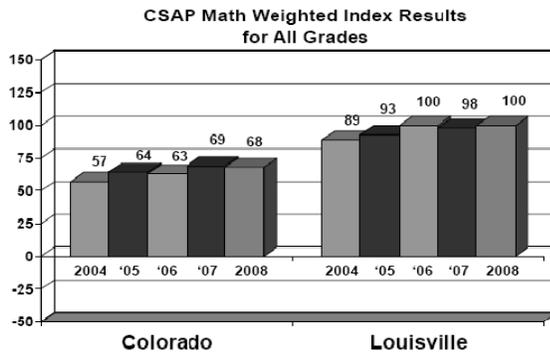
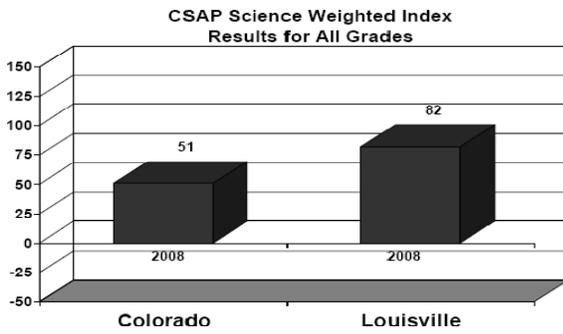
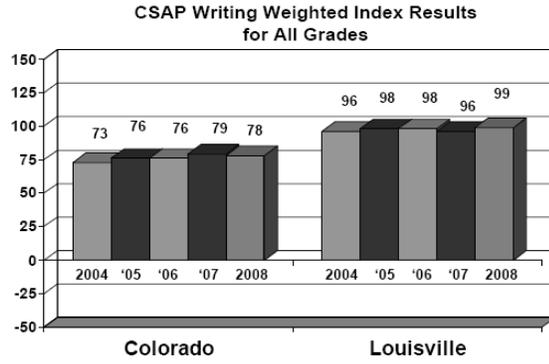
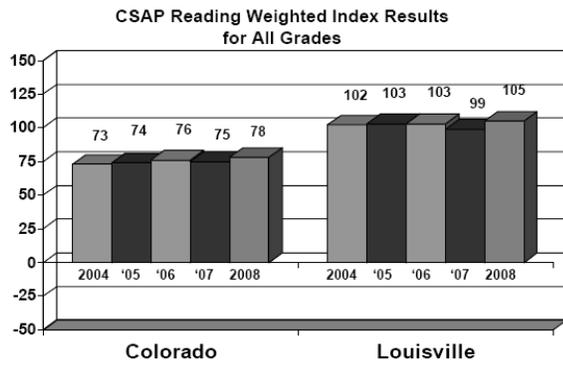
<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 1
<i>African American</i>	1% 8
<i>Caucasian</i>	88% 481
<i>Asian</i>	5% 30
<i>Latino/Hispanic</i>	5% 28

<i>Special Programs</i>	2008-2009
<i>ELL</i>	1% 3
<i>Free/Reduced Lunch</i>	8% 45
<i>SPED</i>	11% 60
<i>504</i>	1% 3

<i>Gender</i>	2008-2009
<i>Female</i>	50% 272
<i>Male</i>	50% 276

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

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



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Manhattan School of Arts & Academics

290 Manhattan Dr., Boulder, CO 80303
303-494-0335, Fax: 303-494-0336
Principal: Martha Gustafson

<http://bvsd.org/middle/Pages/manhattan.aspx>



Projected Enrollment: 455

Total Budget \$3,331,654

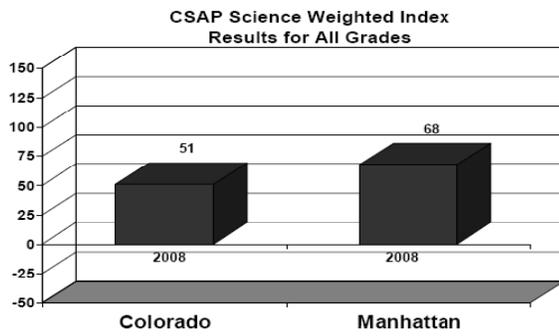
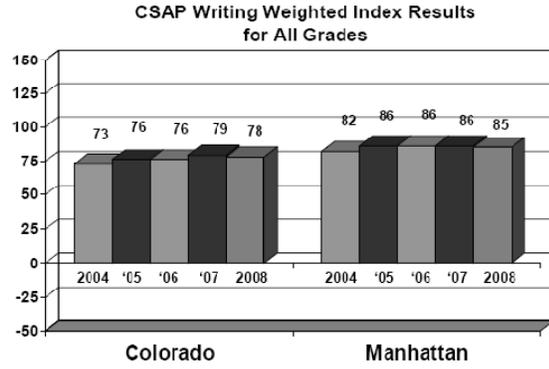
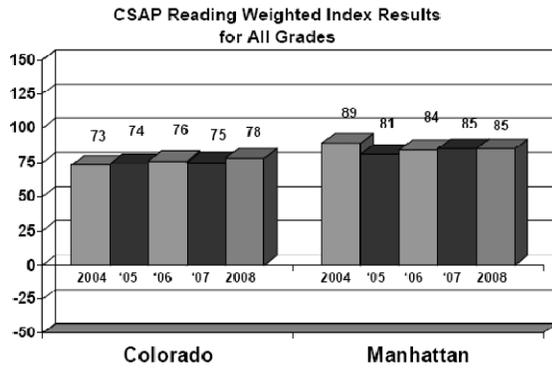
	Staff	non-SRA	SRA
Utilities:	-	\$ 105,025	\$ -
Regular Education:	23.368	1,650,617	40,343
Special Education:	10.622	642,184	719
Vocational Education:	-	-	-
English as a Second Language:	1.920	108,711	798
Extra Curricular Education:	-	28,483	-
Talented & Gifted:	0.179	5,592	-
Library Services:	1.500	78,155	6,608
School Administration:	5.000	346,225	-
Maintenance:	3.125	131,217	5,860
Health Room:	-	-	-
Curriculum/Staff Development:	-	37,918	1,167
Student Support Services:	1.751	141,498	534
TOTALS:	47.465	\$ 3,275,625	\$ 56,029

DEMOGRAPHIC CHARACTERISTICS

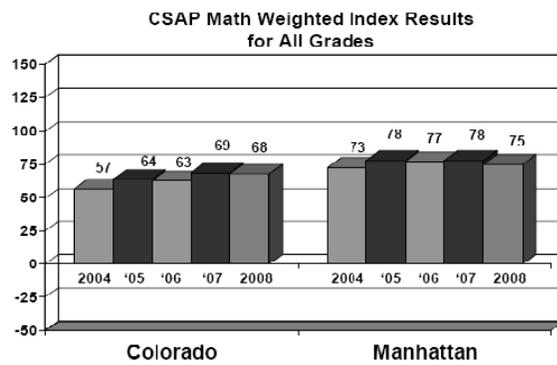
Ethnicity		2008-2009
American Indian		1.1% 5
African American		2% 9
Caucasian		72.1% 328
Asian		6.8% 31
Latino/Hispanic		18% 82
Special Programs		2008-2009
ELL		15.4% 70
Free/Reduced Lunch		27.7% 126
SPED		17.8% 81
504		2.2% 10
Gender		2008-2009
Female		51% 232
Male		49% 223

Manhattan Middle School of Arts and Academics provides an inclusive, safe, and dynamic learning environment for students from both the neighborhood and the entire district. Our challenging academic program is supported not only by an infusion of the arts, but also an integrated curriculum, exploratory classes, small reading and writing classes, and honors math classes. In the arts, students choose from theater, visual arts, band, orchestra and choir. During the school day, students have the opportunity to participate in a two period block of an arts focus each day. Outside the school day, opportunities for student participation include jazz band, choir, theater productions, middle level athletics, daily homework help, Science Club, and Boulder Boulder Training.

Our school climate is enhanced by our WEB (Welcome Every Body) transition program, our weekly tutor/workshop time, a participatory Student Council, school spirit activities, and multiple charitable endeavors. Manhattan also provides a south-central Boulder English as a Second Language (ESL) Program. Students come to Manhattan from all over the world, giving the school somewhat of an international flavor. We also house an Intensive Behavioral Special Education.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.





Mesa Elementary

1575 Lehigh St., Boulder, CO 80303
303-494-4704, Fax: 303-494-5908
Principal: Josh Baldner

<http://bvsd.org/elementary/Pages/mesa.aspx>

Projected Enrollment: 383



Total Budget \$2,113,364

	Staff	non-SRA	SRA
Utilities:	-	\$ 60,113	\$ -
Regular Education:	20.094	1,385,635	35,443
Special Education:	3.626	239,021	903
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	0.234	7,309	-
Library Services:	1.000	78,035	-
School Administration:	3.125	197,002	1,223
Maintenance:	2.000	83,816	2,821
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	1,126	1,063
Student Support Services:	0.500	-	160
TOTALS:	30.579	\$ 2,071,751	\$ 41,613

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	1% 2
African American	0% 1
Caucasian	91% 348
Asian	7% 26
Latino/Hispanic	2% 6

<i>Special Programs</i>	2008-2009
ELL	1% 4
Free/Reduced Lunch	3% 10
SPED	8% 31
504	0% 1

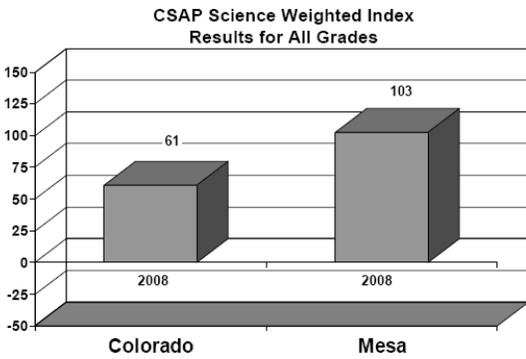
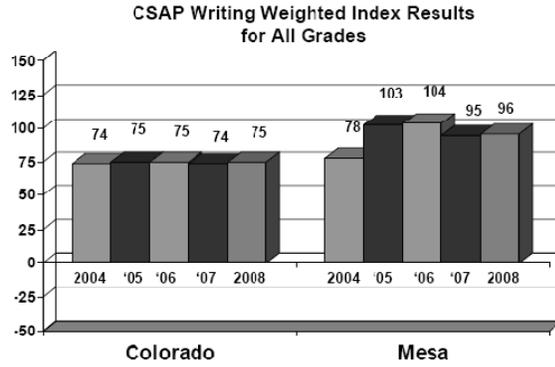
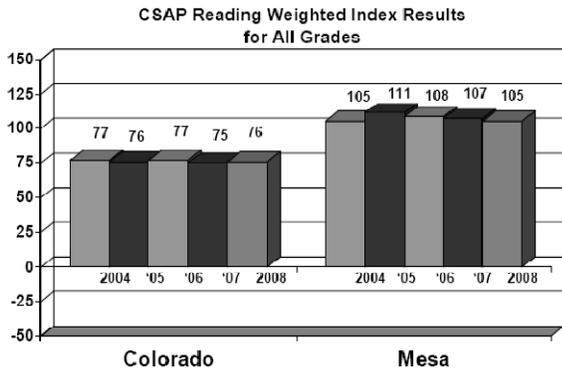
<i>Gender</i>	2008-2009
Female	48% 182
Male	52% 201

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

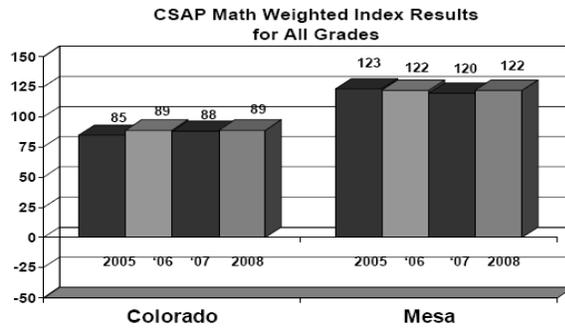
Academics are a high priority. Teachers implement the best, research-based instructional practices to encourage critical thinking and question in all aspects of learning. Differentiation of instruction is woven into the structure of the day in all subject areas to meet the individual needs of the learners. Talented and Gifted (TAG) programs, resource room assistance, literacy, math and technology support are designed to help students discover their strengths and talents.

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

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



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Monarch High

329 Campus Dr., Louisville, CO 80027
303-665-5888, Fax: 303-245-5650
Principal: Jerry Lee Anderson

<http://bvsd.org/high/Pages/monarch.aspx>

Projected Enrollment: 1,506



Total Budget \$7,550,481

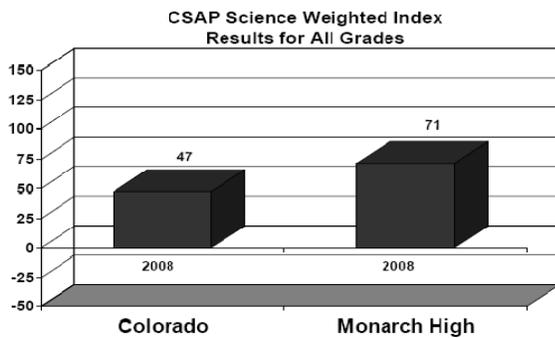
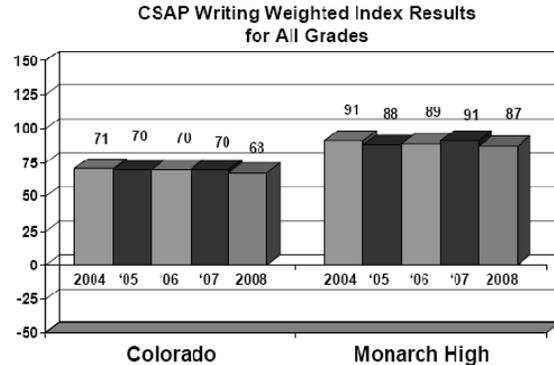
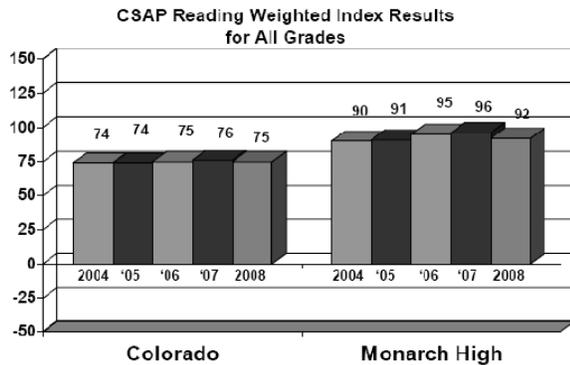
	Staff	non-SRA	SRA
Utilities:	-	\$ 207,503	\$ -
Regular Education:	66.957	4,745,449	124,834
Special Education:	13.343	670,839	1,501
Vocational Education:	0.600	43,735	8,679
English as a Second Language:	1.000	73,012	-
Extra Curricular Education:	-	118,279	-
Talented & Gifted:	0.422	21,542	495
Library Services:	1.800	115,674	2,203
School Administration:	11.000	789,464	18,256
Maintenance:	7.625	320,340	8,419
Health Room:	-	-	-
Curriculum/Staff Development:	-	3,151	1,369
Student Support Services:	3.400	274,635	1,102
TOTALS:	106.147	\$ 7,383,623	\$ 166,858

DEMOGRAPHIC CHARACTERISTICS

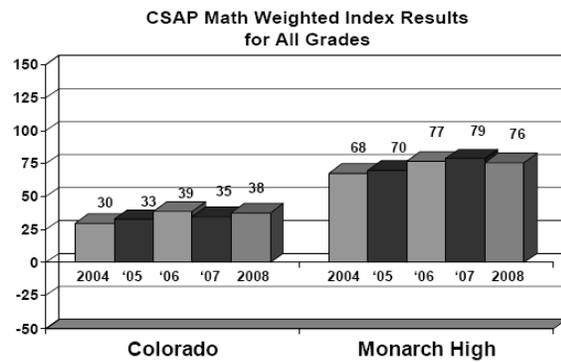
<i>Ethnicity</i>		2008-2009
<i>American Indian</i>		0% 5
<i>African American</i>		1% 20
<i>Caucasian</i>		87% 1306
<i>Asian</i>		6% 88
<i>Latino/Hispanic</i>		6% 87
<i>Special Programs</i>		2008-2009
<i>ELL</i>		1% 17
<i>Free/Reduced Lunch</i>		4% 54
<i>SPED</i>		7% 107
<i>504</i>		2% 27
<i>Gender</i>		2008-2009
<i>Female</i>		48% 725
<i>Male</i>		52% 781

Monarch High School features a closed campus environment, a modified block schedule, and late start on Wednesdays for faculty professional development and student tutor time. Freshmen and sophomore students must take seven classes or six classes and a study hall. They are not permitted to leave the campus during the school day. Juniors must take a minimum of six classes and seniors must take a minimum of five classes. Juniors and seniors may apply for an off-campus pass that, if earned, would allow them to leave campus during the school day when they are not in scheduled classes. In addition to the closed campus environment, Monarch High School has extensive computer technology available to all faculty and students. All computers are connected to the instructional network and the Internet. Teachers utilize technology to enhance instruction and students have opportunities to explore how technology can be integrated into the learning process.

The school features a daVinci Lab that allows students to explore pre-engineering, pre-design, and applied technology. Students may access Advanced Placement Courses within Monarch High School and technology classes at a district level to enhance their academic transcripts. A tutor center, staffed by licensed teachers, individual scheduled tutor time access with every teacher in the building, a Links Program, and Connections program are all available at Monarch High School for individual students to access in order to be successful and reach their highest academic goals.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
Monarch	2006	554	578
Monarch	2007	537	564
Monarch	2008	549	571
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Monarch	2006	22.0	22.8	23.0	22.3	22.6
Monarch	2007	21.7	22.6	22.5	22.1	22.4
Monarch	2008	22.3	23.0	23.1	22.8	23.0
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4



Monarch K-8

263 Campus Dr., Louisville, CO 80027
303-665-6424, Fax: 303-245-5611
Principal: Richard Glaab

<http://bvsd.org/middle/Pages/monarchk8.aspx>

Projected Enrollment: 769



Total Budget \$4,362,271

	Staff	non-SRA	SRA
Utilities:	-	\$ 207,581	\$ -
Regular Education:	40.609	2,819,631	55,892
Special Education:	6.375	370,855	984
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	33,666	-
Talented & Gifted:	0.389	12,152	684
Library Services:	1.000	78,035	6,439
School Administration:	6.500	465,897	6,694
Maintenance:	3.750	157,484	5,486
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	2,251	2,004
Student Support Services:	2.000	121,193	435
TOTALS:	60.623	\$ 4,283,653	\$ 78,618

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	<i>2008-2009</i>
<i>American Indian</i>	0% 3
<i>African American</i>	1% 11
<i>Caucasian</i>	83% 642
<i>Asian</i>	9% 73
<i>Latino/Hispanic</i>	5% 40

<i>Special Programs</i>	<i>2008-2009</i>
<i>ELL</i>	2% 15
<i>Free/Reduced Lunch</i>	5% 38
<i>SPED</i>	10% 74
<i>504</i>	2% 18

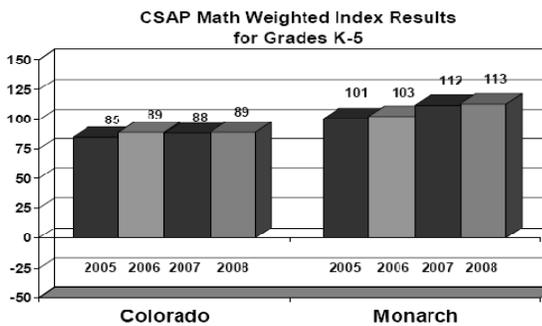
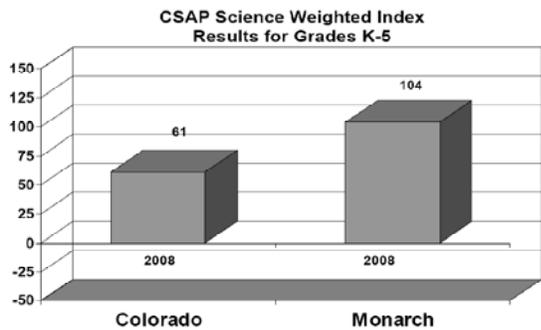
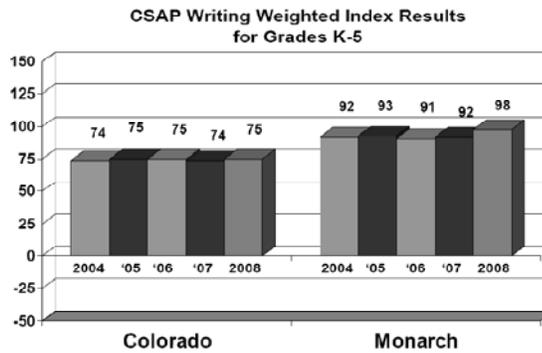
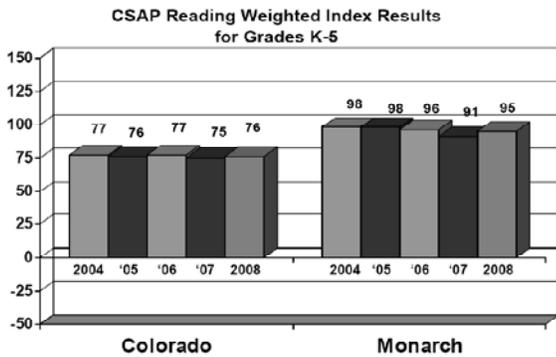
<i>Gender</i>	<i>2008-2009</i>
<i>Female</i>	55% 422
<i>Male</i>	45% 347

Students at Monarch K-8 understand that safety and community are paramount. Unique to Monarch K-8 is the constant and consistent administrative presence that not only provides students a sense of safety, but also a sense that their community is intact. A cornerstone of Monarch's school culture is their advisory program (I CARE). The character traits of Integrity, Courage, Altruism, Respect/ Responsibility, and Excellence follow each student and staff member throughout her or his day.

Monarch's teachers are passionate, creative, and dedicated. They constantly evaluate and reevaluate programs and policies, always striving for excellence. Creative scheduling ensures the most efficient and effective use of school day minutes. Programs are tailored to meet the needs of all students. The K-12 campus allows for academic acceleration when appropriate as well as a myriad of cross-graded activities.

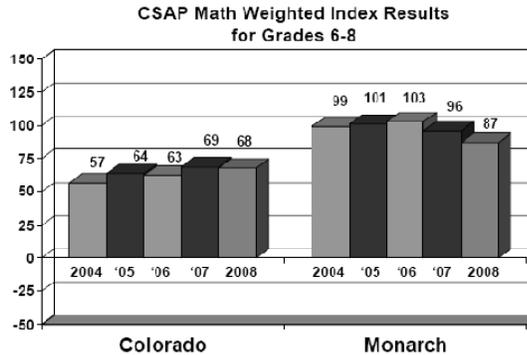
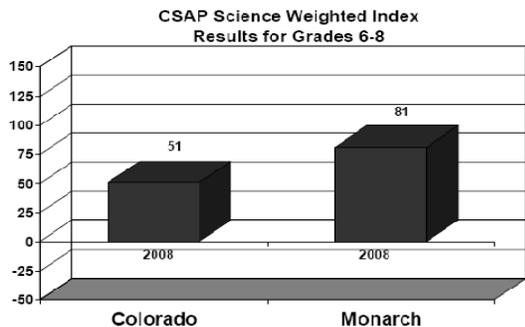
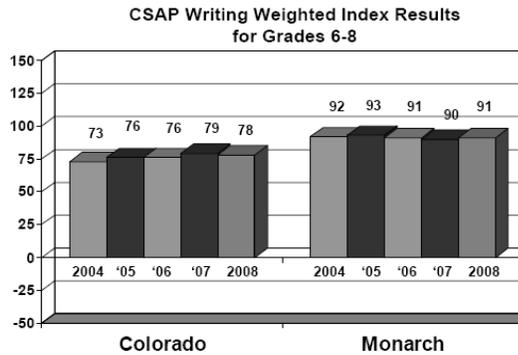
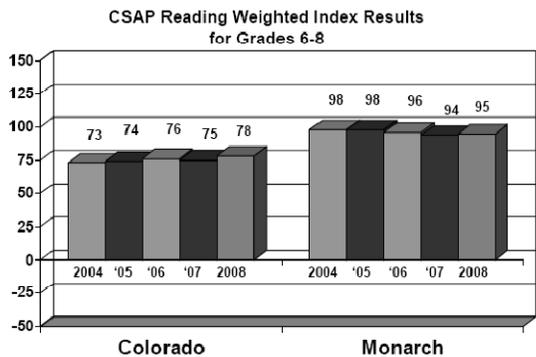
Students at Monarch K-8 understand that they are equal partners in their education. With the help of their teachers, they learn how to speak out and stand up for what's right. At Monarch K-8, students are empowered to become leaders. Parents and prospective students are welcome to walk through Monarch's halls and visit their classrooms.

Monarch K-8 and Monarch High School weave together the common threads of discipline, academics, and community; as a result, students transition from level to level with ease and grace, feeling a continued sense of safety and belonging to a K-12 community.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.



Nederland Elementary

#1 N. Sundown Trail, Nederland, CO 80466
303-258-7092, Fax: 303-258-8696
Principal: Debbie Benitez

<http://bvsd.org/elementary/Pages/nederland.aspx>

Projected Enrollment: 309



Total Budget \$2,004,777

DEMOGRAPHIC CHARACTERISTICS

	Staff	non-SRA	SRA
Utilities:	-	\$ 74,340	\$ -
Regular Education:	18.146	1,241,800	28,110
Special Education:	5.047	273,643	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,579	-
Extra Curricular Education:	-	4,417	-
Talented & Gifted:	0.179	5,592	-
Library Services:	0.500	39,018	-
School Administration:	2.974	201,487	1,322
Maintenance:	2.375	99,695	3,013
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	1,126	1,727
Student Support Services:	0.500	-	-
TOTALS:	29.921	\$ 1,970,605	\$ 34,172

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	1% 2
<i>African American</i>	1% 3
<i>Caucasian</i>	92% 284
<i>Asian</i>	4% 12
<i>Latino/Hispanic</i>	3% 8

<i>Special Programs</i>	2008-2009
<i>ELL</i>	0% 1
<i>Free/Reduced Lunch</i>	17% 55
<i>SPED</i>	11% 34
<i>504</i>	1% 2

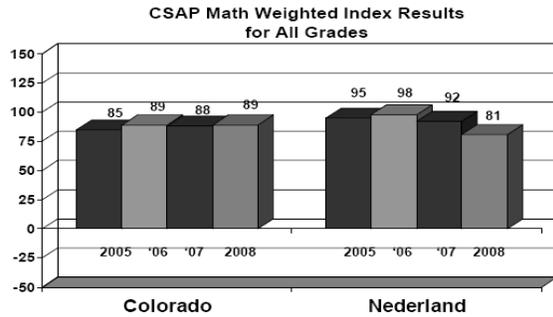
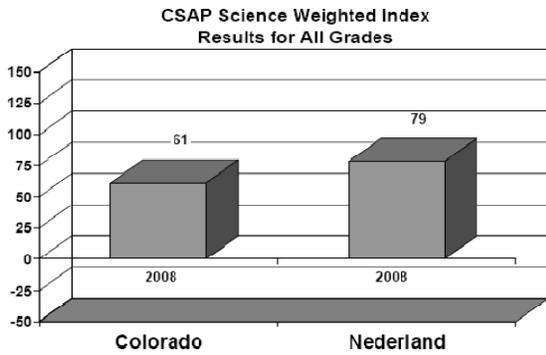
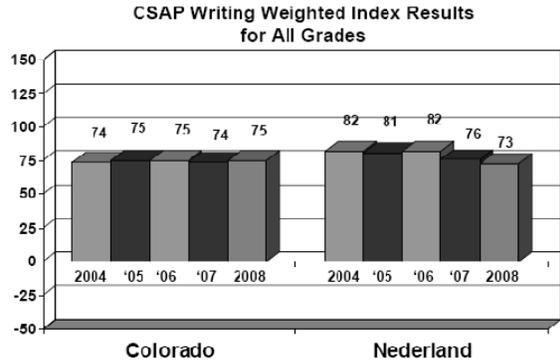
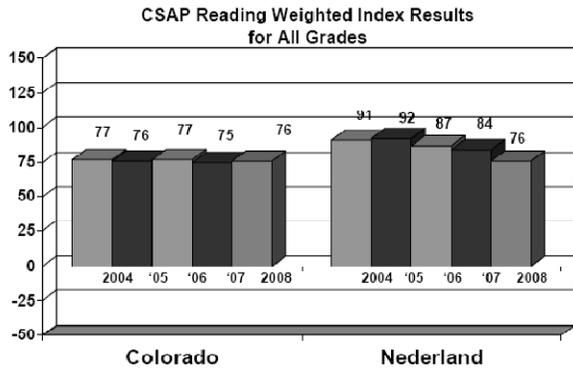
<i>Gender</i>	2008-2009
<i>Female</i>	52% 161
<i>Male</i>	48% 148

Nederland Elementary School provides strong academic programs that support and enrich education for the variety of learners we serve. We fully implement the Boulder Valley School District curriculum, believing that this provides a solid foundation for all our students. We offer a strong balanced literacy program, phonemic awareness for K-1st students, Guided Reading Plus and SOAR for 2nd-4th grade students, and additional math, reading and enrichment support for TAG students. In response to parent feedback and our belief in meeting the needs of all students, we've added single grade strands to our multiage programming in grades 1-4. NES students have benefited from the Amendment 23 funds to lower class size in K-1. Our student-teacher ratio is around 1:20.

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

Special Curricular events for all students include:

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.

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



Nederland Middle/Senior
597 Eldora Rd., Nederland, CO 80466
(303) 258-3212, Fax (303) 258-8699
Principal: Rich Salaz

<http://bvsd.org/high/Pages/nederlandmshs.aspx>

Projected Enrollment: 359



Total Budget \$3,136,673

	Staff	non-SRA	SRA
Utilities:	-	\$ 116,434	\$ -
Regular Education:	24.372	1,735,250	74,799
Special Education:	4.590	318,652	-
Vocational Education:	0.200	14,603	-
English as a Second Language:	0.200	14,579	-
Extra Curricular Education:	-	102,955	-
Talented & Gifted:	0.319	18,297	-
Library Services:	1.375	95,620	-
School Administration:	6.000	446,159	-
Maintenance:	2.750	115,245	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	1,689	-
Student Support Services:	1.020	82,391	-
TOTALS:	40.826	\$ 3,061,874	\$ 74,799

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	<i>2008-2009</i>
American Indian	1.1% 4
African American	.3% 1
Caucasian	92.5% 332
Asian	1.4% 5
Latino/Hispanic	4.7% 17

<i>Special Programs</i>	<i>2008-2009</i>
ELL	.8% 3
Free/Reduced Lunch	19.2% 69
SPED	10.9% 39
504	2.8% 10

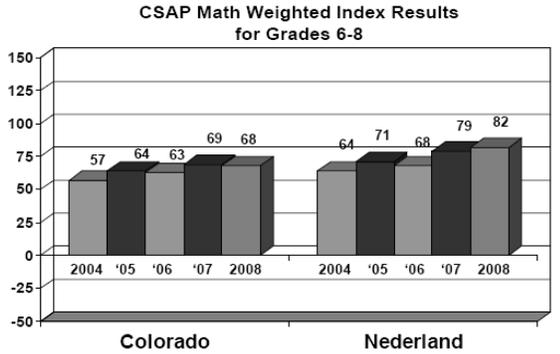
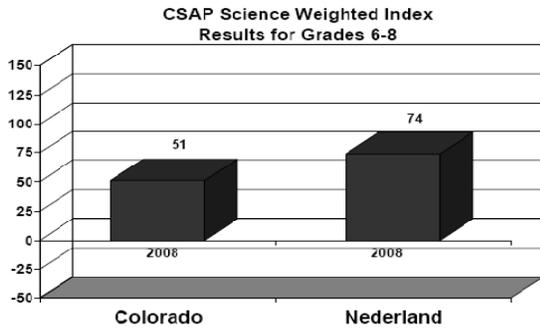
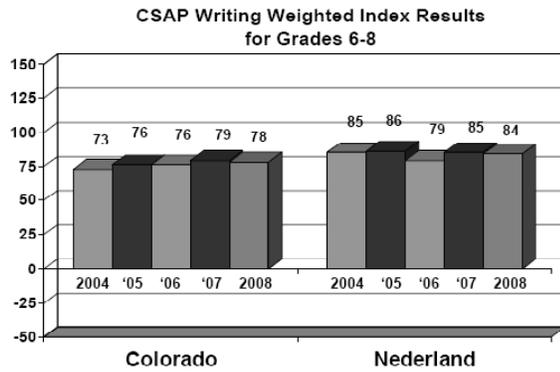
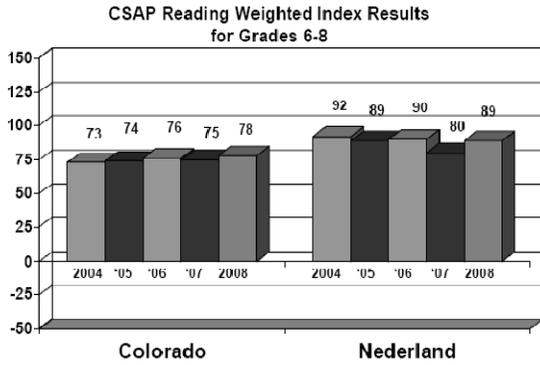
<i>Gender</i>	<i>2008-2009</i>
Female	48.5% 174
Male	51.5% 185

Nederland Middle/Senior High School is a small school in a beautiful mountain setting west of Boulder offering a comprehensive education with personalized instruction in small classes grades 6-12. Nederland Middle/ Senior High School is Boulder Valley School District's only 6-12 school.

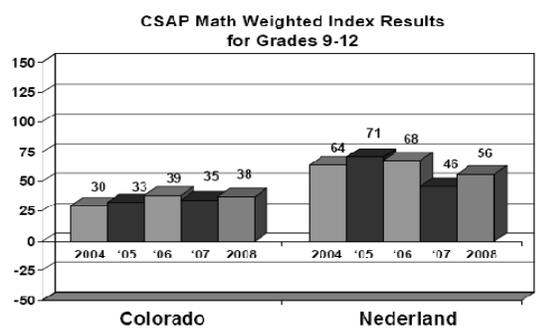
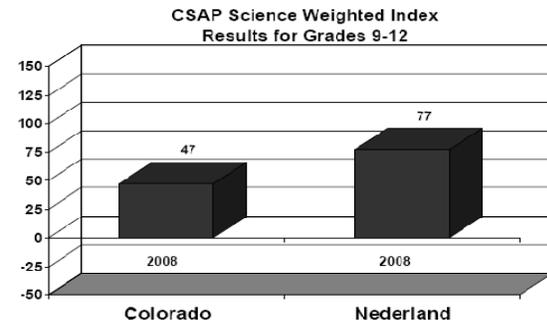
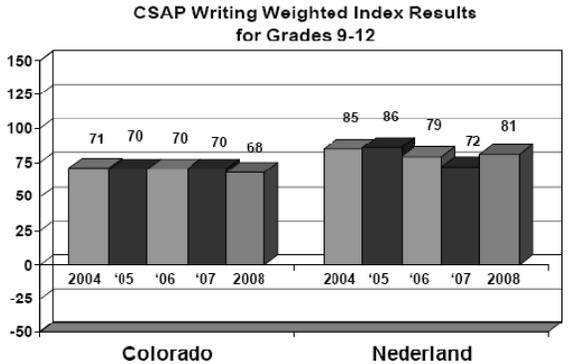
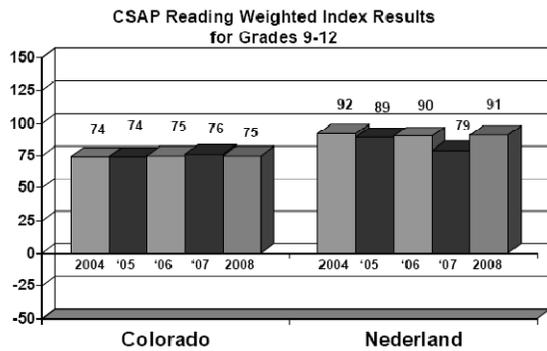
Nederland Middle School offers honors classes in math and science. Other middle level classes include Spanish, French, pottery, jewelry, band, orchestra, choir, foods, applied technology and computers. High school Advanced Placement classes are taught in English, math, science, social studies, Spanish, and French. Nederland students also participate in the post-secondary Connections and Nederland Chinook programs.

Nederland Middle/Senior High School also offers school-wide homeroom time, which allows students the opportunity to meet with different groups such as Student Council, Amnesty International, and WEB/LINK. During this time, students may also practice for special Talented and Gifted contests and events, hold class meetings, meet as peer mediators, consult with the Post Graduate Coordinator, and receive special tutoring in the Student Assistance Center staffed by students, community members, CU practicum students and parents.

The staff and administration are committed to building and maintaining a strong, positive alliance between home and school. Parents receive academic progress reports every four and a half weeks, and parent-teacher conferences are held once each quarter. Parent involvement is a key to student success.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
Nederland	2006	543	553
Nederland	2007	541	547
Nederland	2008	576	546
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Nederland	2006	19.2	19.8	20.2	20.4	20.0
Nederland	2007	18.9	19.5	20.4	19.7	19.7
Nederland	2008	19.7	20.1	21.2	20.8	20.6
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4





New Vista High

700 20th St., Boulder, CO 80302
303-494-8037, Fax: 303-447-5094
Principal: Rona Wilensky

<http://bvsd.org/high/Pages/newvista.aspx>

Projected Enrollment: 316



Total Budget \$2,312,066

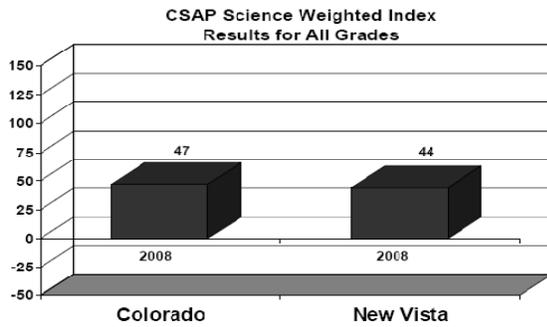
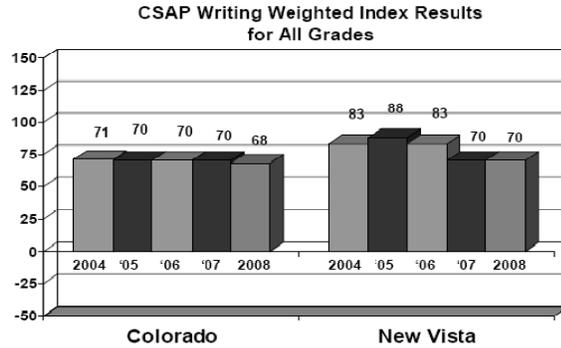
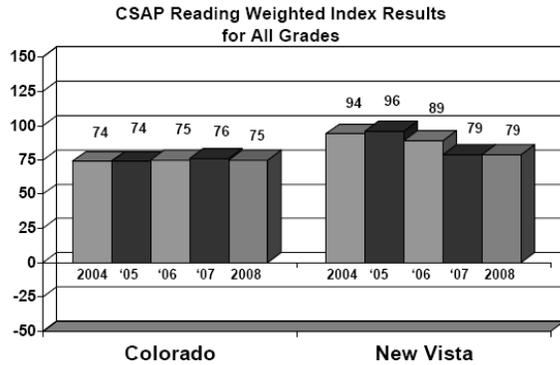
	Staff	non-SRA	SRA
Utilities:	-	\$ 85,365	\$ -
Regular Education:	16.691	1,186,100	50,076
Special Education:	3.370	230,279	310
Vocational Education:	-	-	-
English as a Second Language:	-	-	103
Extra Curricular Education:	-	64,497	-
Talented & Gifted:	0.259	16,423	-
Library Services:	1.375	95,620	-
School Administration:	4.550	374,892	1,954
Maintenance:	2.625	110,009	2,679
Health Room:	-	-	-
Curriculum/Staff Development:	-	1,689	749
Student Support Services:	0.950	90,737	584
TOTALS:	29.820	\$ 2,255,611	\$ 56,455

DEMOGRAPHIC CHARACTERISTICS

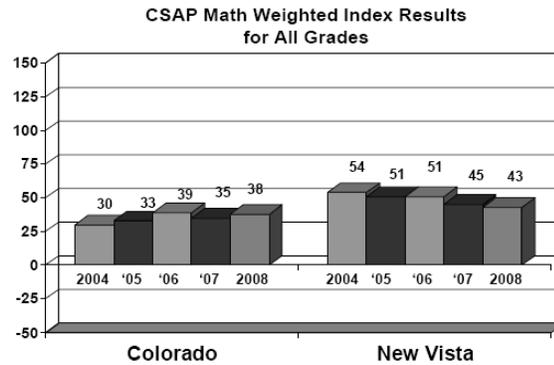
<i>Ethnicity</i>		2008-2009
<i>American Indian</i>		1% 3
<i>African American</i>		3% 11
<i>Caucasian</i>		83% 262
<i>Asian</i>		4% 13
<i>Latino/Hispanic</i>		9% 27
<i>Special Programs</i>		2008-2009
<i>ELL</i>		3% 9
<i>Free/Reduced Lunch</i>		9% 29
<i>SPED</i>		16% 52
<i>504</i>		5% 16
<i>Gender</i>		2008-2009
<i>Female</i>		50% 158
<i>Male</i>		50% 158

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

- personal relationships, built on mutual respect, with all adults in the school;
- an advisor who supports each student from enrollment through graduation;
- choices that allow students to shape the educational program to meet their needs and interests;
- active learning in all classrooms and varied and engaging course offerings;
- credit earning opportunities in the community;
- a school climate that values individuals, community, and learning. Programmatic elements of New Vista High School:
 - enrollment by choice and lottery;
 - small school size (350) and class size (15-25);
 - a culture of revision and practice;
 - quarter calendar and block classes;
 - weekly time for learning in the community;
 - course offerings that respond to student and teacher interests;
 - contracts for mentored learning outside of the regular school day and year;
 - off-campus learning in technical or post-secondary programs;
 - advisory groups;
 - heterogeneous and multi-age class groupings;
 - a full inclusion approach to special education;
 - end of quarter exhibition days that celebrate learning across all disciplines.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
New Vista	2006	575	533
New Vista	2007	601	543
New Vista	2008	582	510
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
New Vista	2006	23.1	20.7	24.9	21.4	22.4
New Vista	2007	20.8	18.6	22.1	19.6	20.5
New Vista	2008	21.8	19.2	22.8	20.7	21.3
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4



Peak to Peak K-12 Charter School

800 Merlin Dr., Lafayette, CO 80026
Elementary School (303) 453-4600
Middle School (303) 453-4700
High School (303) 453-4700
Principals: David Hazen

<http://bvsvd.org/high/Pages/peaktopeak.aspx>

Projected Enrollment: 1,401



Total Budget \$9,955,122

DEMOGRAPHIC CHARACTERISTICS

	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	4,938,376
Special Education:	183,720	39,956
Extra Curricular Education:	-	128,986
Instructional Staff Support:	-	169,359
General Administration Support:	-	33,316
Business Services:	-	79,889
School Administration:	-	1,836,319
Maintenance:	-	2,276,904
Food Service:	-	129,796
Community Services:	-	84,301
Site Acquisition Services:	-	-
Central Support Services:	-	47,200
Student Support Services:	-	7,000
	\$ 183,720	\$ 9,771,402

<i>Ethnicity</i>	<i>2008-2009</i>
American Indian	1% 16
African American	1% 17
Caucasian	80% 1119
Asian	11% 158
Latino/Hispanic	6% 91

<i>Special Programs</i>	<i>2008-2009</i>
ELL	1% 20
Free/Reduced Lunch	5% 73
SPED	4% 57
504	2% 29

<i>Gender</i>	<i>2008-2009</i>
Female	51% 715
Male	49% 686

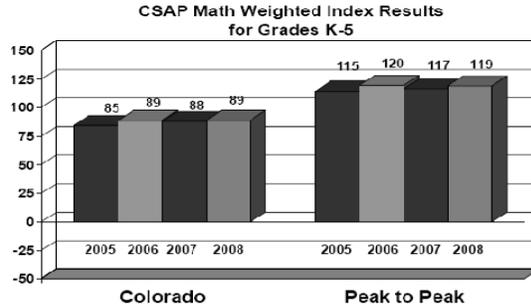
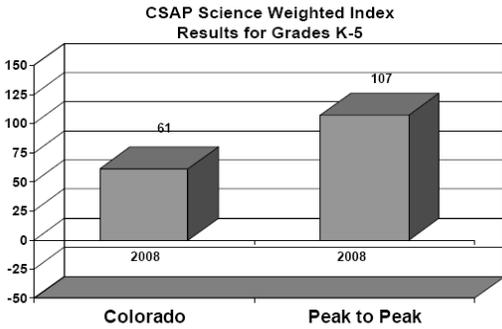
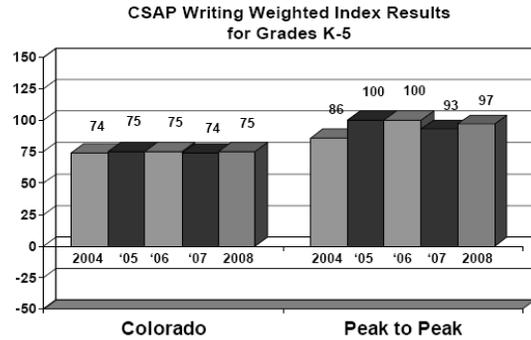
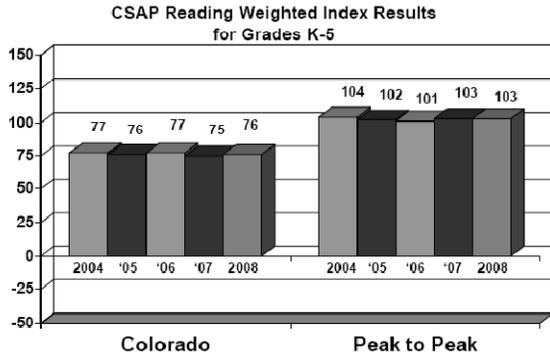
Peak to Peak is a K-12 public charter school offering a liberal arts, character-based, college preparatory curriculum. It is designed from the ground up for graduates to meet or exceed the entrance requirements of top colleges and universities. Students at Peak to Peak who demonstrate a mastery of knowledge and skills are challenged through appropriate placement in each subject area. The school is small enough to ensure that each student is known and valued but large enough to provide a variety of academic, athletic, and extracurricular activities.

Peak to Peak's elementary program uses the nationally recognized Core Knowledge program. Students entering middle school enroll in courses specifically designed to prepare students to take and succeed in Peak to Peak's advanced courses.

Peak to Peak's high school features the "Peak Scholar Award." Designed to challenge students who desire a well-rounded high school experience, the Peak Scholar Diploma indicates to highly selective colleges the Peak Scholar's commitment to excellence.

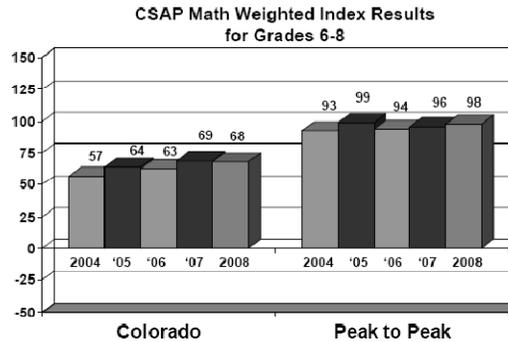
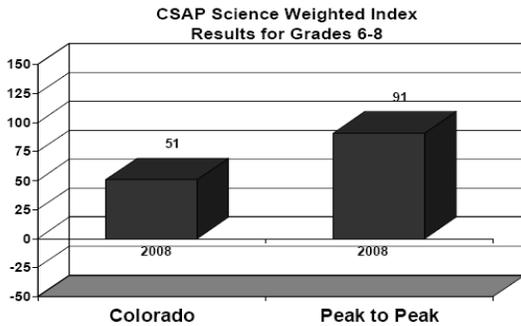
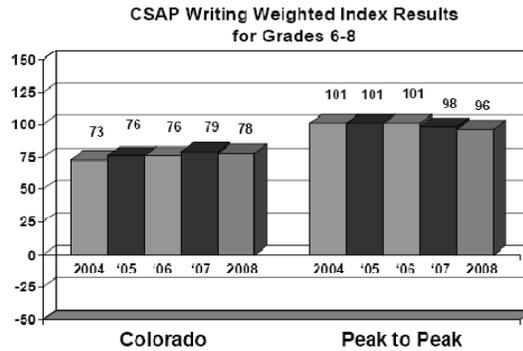
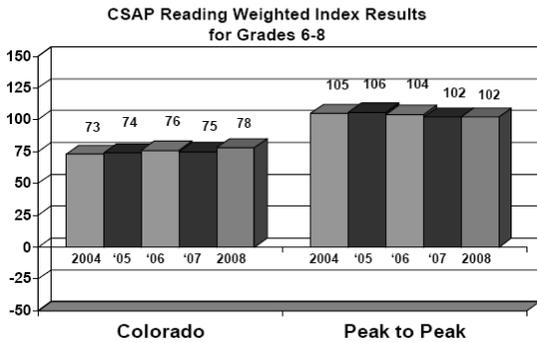
The Peak Scholar Diploma demonstrates achievement in the following areas:

- AP courses and exams
- The CU Succeed Gold Program with university courses taught during the school day by CU adjunct professors who are on-staff at Peak to Peak
- Honor Roll distinction
- A commitment to our community through community service
- Leadership or extracurricular activities

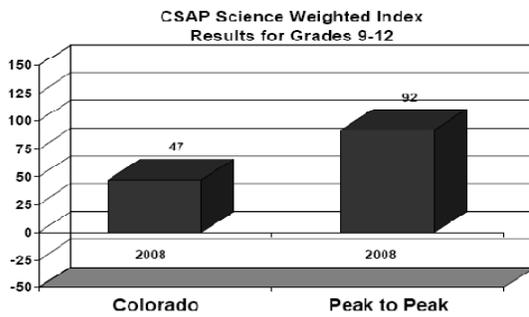
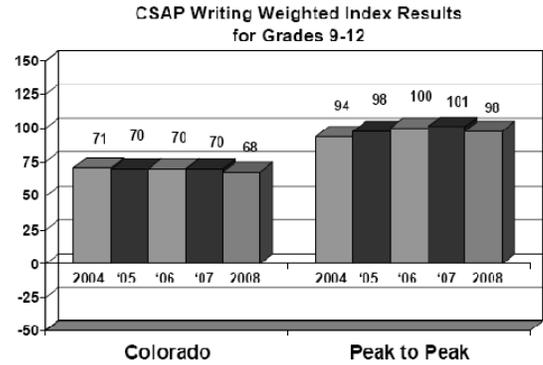
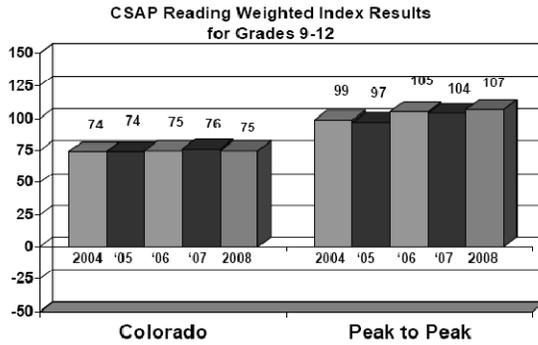


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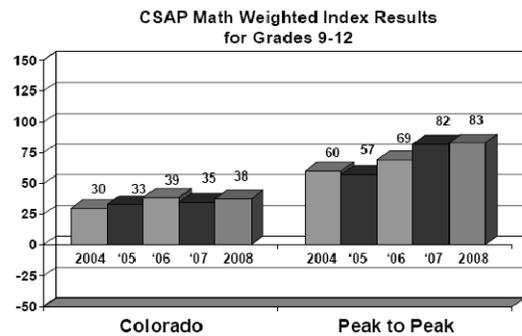
Beginning in spring 2005, CSAP math tests were administered to 3rd and 4th graders as well as 5th graders, who were the only elementary grade taking it in prior years. Therefore, only four years of data are available for all three grades.



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In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available.



SAT Test Scores:

SAT	Year	Verbal	Math
Peak to Peak	2006	591	572
Peak to Peak	2007	607	617
Peak to Peak	2008	606	618
State	2006	558	564
State	2007	560	565
State	2008	564	570

ACT Test Scores:

ACT	Year	English	Math	Reading	Science	Composite
Peak to Peak	2006	23.7	24.0	24.6	23.2	24.0
Peak to Peak	2007	24.9	24.8	25.5	24.2	24.9
Peak to Peak	2008	25.5	24.8	25.8	24.9	25.4
State	2006	18.3	19.2	19.4	19.1	19.1
State	2007	18.6	19.3	19.6	19.6	19.4
State	2008	18.6	19.3	19.6	19.6	19.4





Escuela Bilingüe Pioneer Elementary

101 Baseline Rd., Lafayette, CO 80026
303-666-4971, Fax: 303-665-3713
Principal: Miguel Villalon

<http://bvsd.org/elementary/Pages/pioneer.aspx>

Projected Enrollment: 430



Total Budget \$3,141,036

	Staff	non-SRA	SRA
Utilities:	-	\$ 74,503	\$ -
Regular Education:	31.326	2,108,920	41,774
Special Education:	1.985	128,471	-
Vocational Education:	-	-	-
English as a Second Language:	7.970	287,360	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	0.245	7,684	-
Library Services:	1.500	78,035	-
School Administration:	3.325	230,024	4,900
Maintenance:	2.750	115,245	4,883
Health Room:	-	16,788	-
Curriculum/Staff Development:	-	37,019	300
Student Support Services:	0.563	-	344
TOTALS:	49.664	\$ 3,088,835	\$ 52,201

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 2
<i>African American</i>	1% 6
<i>Caucasian</i>	38% 162
<i>Asian</i>	1% 3
<i>Latino/Hispanic</i>	60% 257

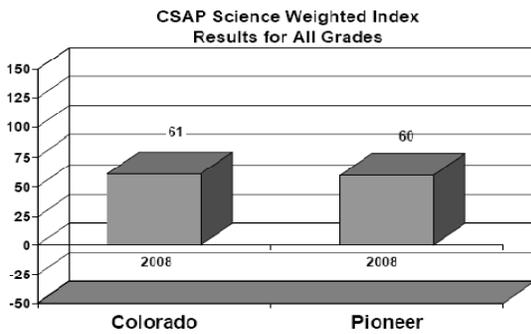
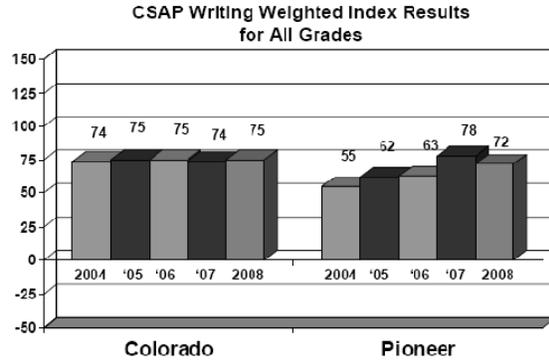
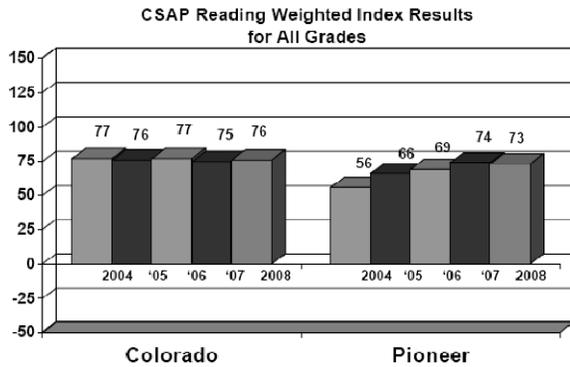
<i>Special Programs</i>	2008-2009
<i>ELL</i>	35% 149
<i>Free/Reduced Lunch</i>	48% 205
<i>SPED</i>	8% 35
<i>504</i>	0% 0

<i>Gender</i>	2008-2009
<i>Female</i>	45% 193
<i>Male</i>	55% 237

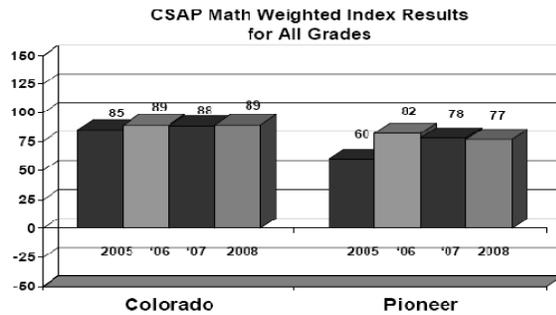
Pioneer is located in old town Lafayette. Students come from Lafayette and the surrounding areas including Broomfield, Erie and Longmont. Pioneer is a focus school and all students enroll through the district open enrollment process. The student population is made up of approximately 50 percent Spanish speakers and 50 percent English speakers. There is considerable range of socio-economic status among Pioneer families, with 60 percent of the students on free and reduced lunch. Pioneer has been the recipient of two literacy grants which has infused over \$400,000 into the program over a two-year period.

In this unique dual immersion program, students learn to read and write in their first language, in small groups with the support of literacy specialists. Students also receive daily structured second language instruction and math and content area instruction, through hands on, experiential activities. A multicultural perspective is infused throughout the curriculum. A variety of programs support the school safety plan.

Parents are a critical part of our success at Pioneer. Parent volunteerism is strong and we are very pleased with the participation of both English and Spanish speakers in the decision making process and at social events. At Pioneer, our focus is on each student's success!



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Nevin Platt Middle

6096 Baseline Rd., Boulder, CO 80303
303-499-6800, Fax: 303-499-0628
Principal: Kevin Gates

<http://bvsd.org/middle/Pages/platt.aspx>

Projected Enrollment: 540



Total Budget \$3,166,988

	Staff	non-SRA	SRA
Utilities:	-	\$ 189,475	\$ -
Regular Education:	27.967	1,966,986	45,403
Special Education:	2.625	179,900	800
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	33,257	-
Talented & Gifted:	0.227	7,092	1,950
Library Services:	1.000	78,035	750
School Administration:	5.000	360,384	-
Maintenance:	3.875	163,292	5,850
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	2,000
Student Support Services:	1.600	129,239	550
TOTALS:	42.294	\$ 3,109,685	\$ 57,303

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	0% 2
African American	1% 8
Caucasian	89% 483
Asian	6% 30
Latino/Hispanic	3% 17

<i>Special Programs</i>	2008-2009
ELL	1% 3
Free/Reduced Lunch	6% 33
SPED	8% 44
504	2% 9

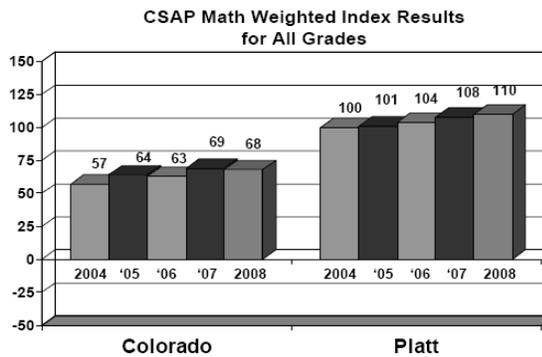
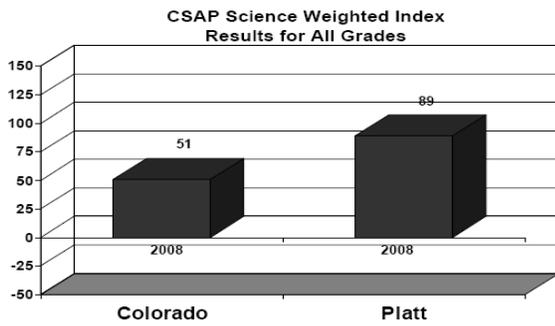
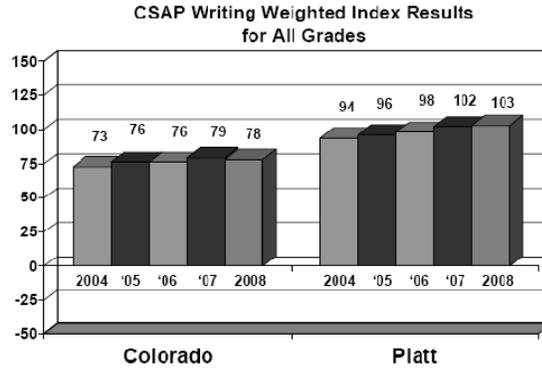
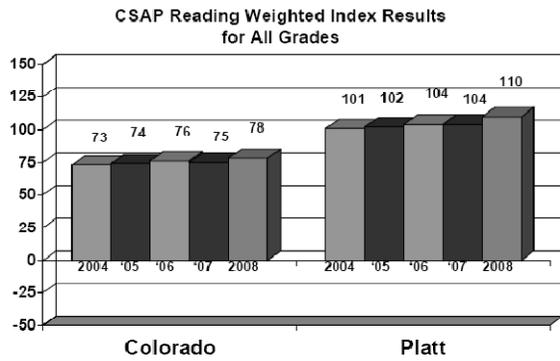
<i>Gender</i>	2008-2009
Female	46% 250
Male	54% 290

Nevin Platt Middle School is endowed with a rich history of commitment to academic rigor and meeting the unique needs of preadolescent children. Students access an elective program that is rich and varied. Platt's certified staff is dedicated to providing for students' intellectual, physical and emotional needs and to assuring that students achieve academically at the highest levels possible.

Platt offers a conventional middle school program with teams of teachers working together in collaboration to support students. Teachers teach in academic-interdisciplinary teams, and students access a full-course of elective classes.

For students who thrive in a learning environment that is more "hands-on," Platt offers an alternative-middle school program called CHOICE. The CHOICE program shares the Platt facility, administration, elective classes and after school activities, including athletics.

The CHOICE program, created by parents and educators in 1987 as BVSD's first alternative to conventional neighborhood middle school programming, stresses experiential learning linked to academic rigor. The program features multi-age grouping, integrated subjects and alternative assessment. Students must apply for this three-year program through open enrollment.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.



Barnard D. Ryan Elementary

1405 Centaur Village Dr., Lafayette, CO 80026
303-665-3345, Fax: 303-665-9859
Principal: Cyrus Weinberger

<http://bvsd.org/elementary/Pages/ryan.aspx>

Projected Enrollment: 406



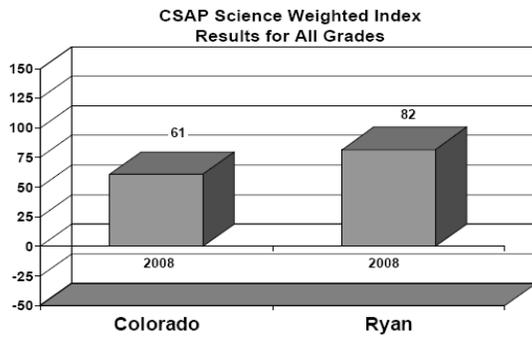
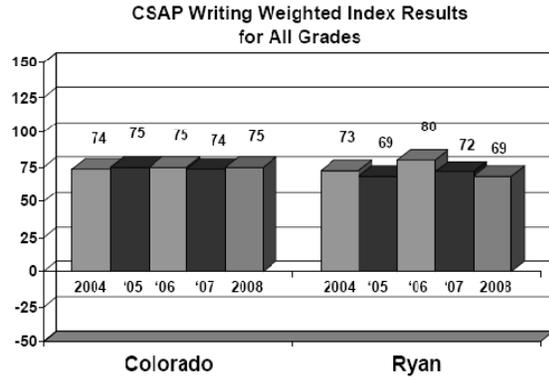
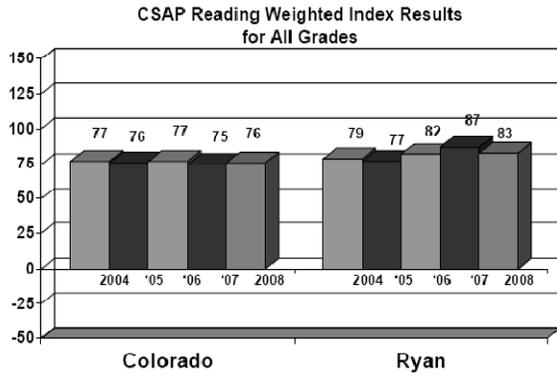
Total Budget \$2,814,896

	Staff	non-SRA	SRA
Utilities:	-	\$ 45,289	\$ -
Regular Education:	26.622	1,853,421	44,381
Special Education:	6.625	354,141	1,100
Vocational Education:	-	-	-
English as a Second Language:	1.100	80,182	200
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.266	8,341	-
Library Services:	1.000	78,035	-
School Administration:	3.250	226,926	1,500
Maintenance:	2.250	94,292	2,700
Health Room:	-	16,856	-
Curriculum/Staff Development:	-	1,126	1,250
Student Support Services:	0.563	-	-
TOTALS:	41.676	\$ 2,763,765	\$ 51,131

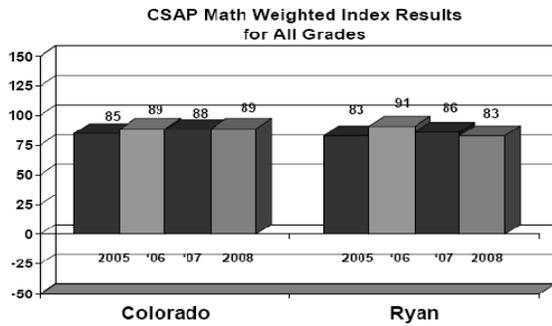
DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
American Indian		1% 4
African American		3% 13
Caucasian		70% 284
Asian		6% 23
Latino/Hispanic		20% 82
<i>Special Programs</i>		2008-2009
ELL		9% 35
Free/Reduced Lunch		26% 107
SPED		12% 48
504		0% 1
<i>Gender</i>		2008-2009
Female		47% 190
Male		53% 216

Ryan Elementary Math and Science Focus School is dedicated to making each day a powerful learning experience in all subject areas for all children. Students and teachers examine all curricula through a math and science lens. The school is dedicated to meeting the needs of each student, coupling the BVSD curriculum with personalized instruction to ensure that students are taught at their maximum instructional level each day. Parents are a vital part of the school and are encouraged to get involved in the School Improvement Team, Parent Teacher Association or by volunteering in the classroom or on learning trips.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Alicia Sanchez Elementary

655 Sir Galahad Dr., Lafayette, CO 80026
303-665-2044, Fax: 303-665-2044
Principal: Doris Candelarie

<http://bvsd.org/elementary/Pages/sanchez.aspx>

Projected Enrollment: 283



Total Budget \$2,676,190

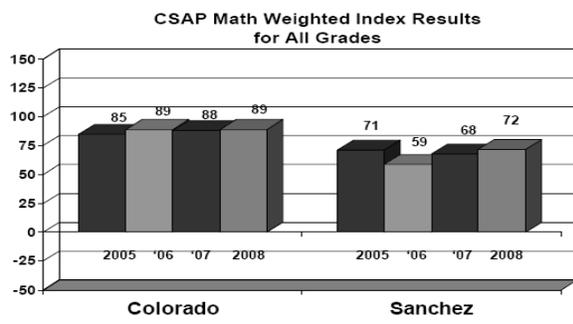
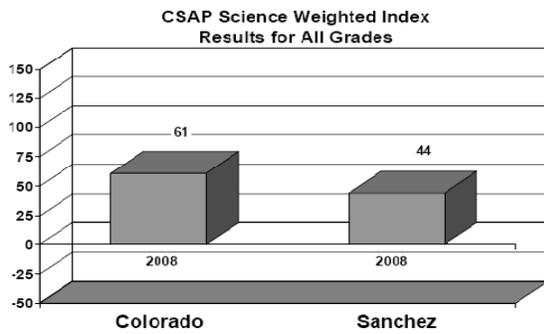
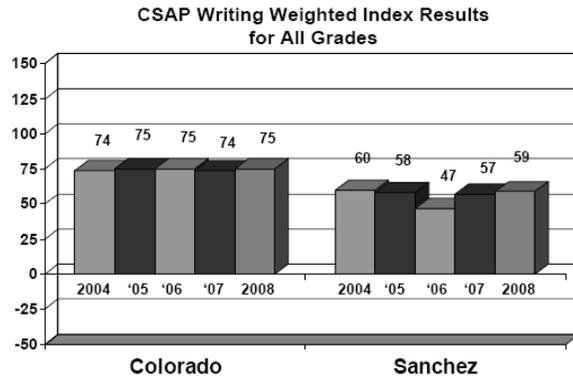
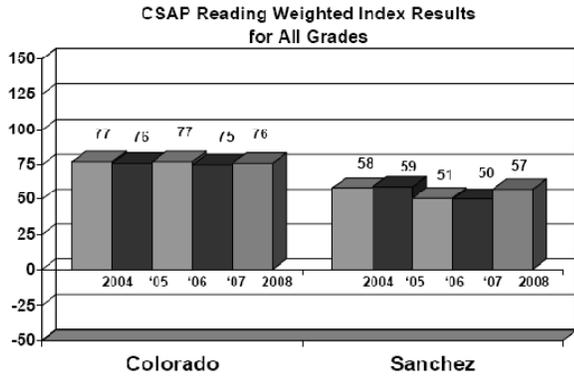
	Staff	non-SRA	SRA
Utilities:	-	\$ 55,505	\$ -
Regular Education:	23.675	1,581,846	33,248
Special Education:	6.287	372,100	-
Vocational Education:	-	-	-
English as a Second Language:	3.000	218,674	-
Extra Curricular Education:	-	4,417	-
Talented & Gifted:	0.178	5,560	400
Library Services:	1.250	58,527	-
School Administration:	3.000	204,450	2,300
Maintenance:	2.000	83,936	3,300
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	37,019	-
Student Support Services:	0.500	-	-
TOTALS:	39.890	\$ 2,636,942	\$ 39,248

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
American Indian		1% 2
African American		2% 6
Caucasian		30% 84
Asian		2% 6
Latino/Hispanic		65% 185
<i>Special Programs</i>		2008-2009
ELL		42% 118
Free/Reduced Lunch		73% 206
SPED		18% 52
504		0% 0
<i>Gender</i>		2008-2009
Female		49% 139
Male		51% 144

Our school serves a diverse neighborhood population. The primary focus of the school is to develop literacy skills for all children. Numerous services and programs support this goal. We have a full-time literacy coach who works daily with teachers to ensure the best literacy instructional practices. Small class size in kindergarten, first and second grades also assists with learning. During one hour each day, reading instruction occurs in groups of 4-8 students at every grade level. We devote 45-60 minutes per day to mathematics.

Advanced mathematics placement can occur both within the school or at Angevine Middle School. We have also encouraged student interest and understanding of science through partnerships with: CU School of Engineering, Denver Zoo Wonders in Nature and Wonders in the Neighborhood, CU/Audubon Society Science Discovery Program. Earth Day and Science Fair activities also encourage application of science learning. Fifth grade students attend Outdoor Education near Jamestown in the spring. To extend learning opportunities for children and families, we are fortunate to have a Family Literacy Program where adult learners can improve their language, academic, and parenting skills while childcare is provided for non-school-age children. Preschool and kindergarten enrichment opportunities are also available for our youngest learners.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.

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



Southern Hills Middle

1500 Knox Dr., Boulder, CO 80305
303-494-2866, Fax: 303-499-9251
Principal: Terry Gillach

<http://bvsd.org/middle/Pages/southernhills.aspx>

Projected Enrollment: 495



Total Budget \$3,163,203

	Staff	non-SRA	SRA
Utilities:	-	\$ 107,995	\$ -
Regular Education:	25.336	1,785,309	46,527
Special Education:	10.875	513,031	902
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	30,870	-
Talented & Gifted:	0.206	6,435	-
Library Services:	1.000	78,035	5,019
School Administration:	4.750	336,915	-
Maintenance:	2.875	120,710	6,679
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	946
Student Support Services:	1.500	121,341	464
TOTALS:	46.542	\$ 3,102,666	\$ 60,537

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
<i>American Indian</i>	0% 2
<i>African American</i>	2% 9
<i>Caucasian</i>	86% 424
<i>Asian</i>	9% 43
<i>Latino/Hispanic</i>	3% 17

<i>Special Programs</i>	2008-2009
<i>ELL</i>	1% 4
<i>Free/Reduced Lunch</i>	4% 20
<i>SPED</i>	13% 65
<i>504</i>	3% 13

<i>Gender</i>	2008-2009
<i>Female</i>	44% 219
<i>Male</i>	56 % 276

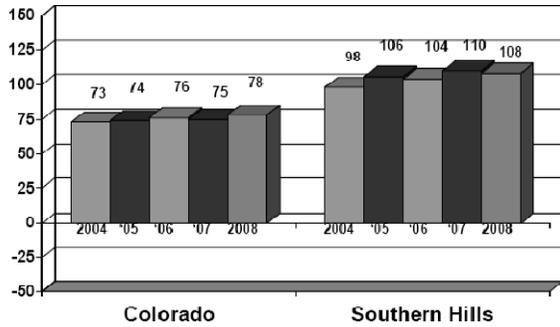
Southern Hills Middle School has a distinguished tradition of high academic standards and outstanding student achievement. We take great pride in providing students a solid foundation of academic excellence, a caring and nurturing environment, and a place rich in personal relationships. We value creativity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

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

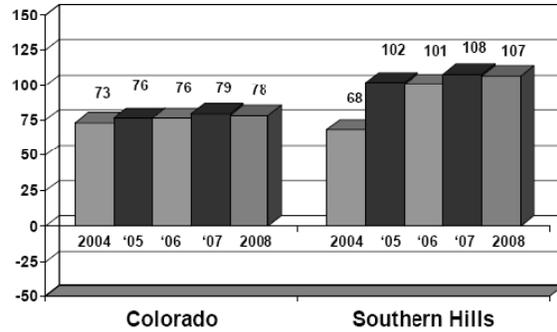
SHMS students are among the best in Colorado as evidenced by a number of categories. In addition to very high test scores, students have been recognized for outstanding achievement in local, state, and national competitions in science, history, math, and music. Students have at their disposal a wide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

Finally, Southern Hills is a welcoming environment and we encourage parents to learn more about the school with a short visit, a phone inquiry, or a tour of our web site. We take great pride in our school and love to talk about it!

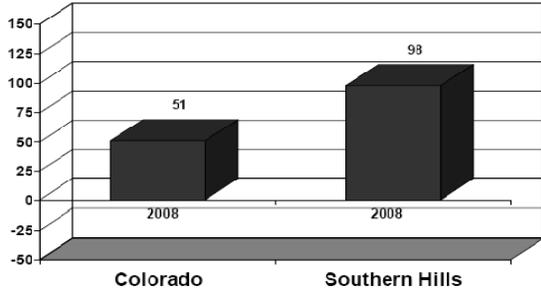
CSAP Reading Weighted Index Results for All Grades



CSAP Writing Weighted Index Results for All Grades

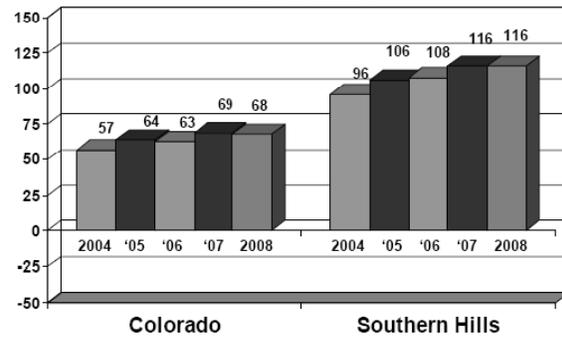


CSAP Science Weighted Index Results for All Grades



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.

CSAP Math Weighted Index Results for All Grades





Summit Middle Charter School

4655 Hanover Ave. , Boulder, CO 80503
303-499-9511; Fax: 303-499-0215
Principal: David B. Finell

<http://bvsd.org/middle/Pages/summit.aspx>

Projected Enrollment: 319



Total Budget \$2,370,132

	General Fund	Charter
Utilities:	\$ 40,993	\$ -
Regular Education:	-	1,668,288
Special Education:	40,052	-
Extra Curricular Education:	-	39,302
Instructional Staff Support:	-	108,602
General Administration Support:	-	3,500
Business Services:	-	-
School Administration:	-	393,032
Maintenance:	-	6,000
Food Service:	-	-
Community Services	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	7,700
Student Support Services:	-	62,663
TOTALS:	\$ 81,045	\$ 2,289,087

DEMOGRAPHIC CHARACTERISTICS

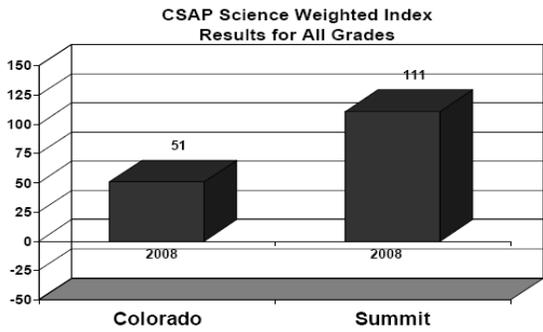
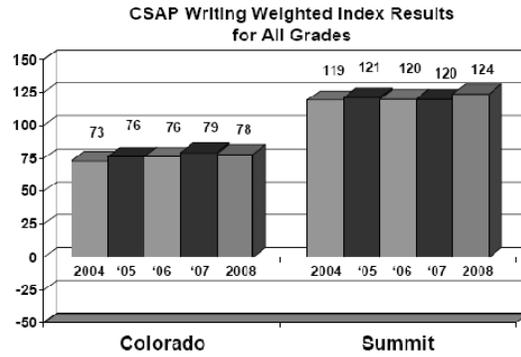
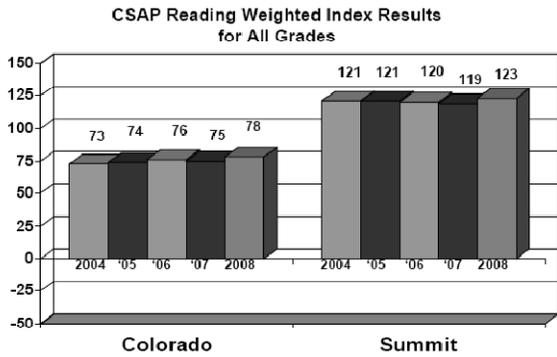
<i>Ethnicity</i>	2008-2009
American Indian	1% 2
African American	0% 1
Caucasian	82% 261
Asian	14% 46
Latino/Hispanic	3% 9

<i>Special Programs</i>	2008-2009
ELL	1% 2
Free/Reduced Lunch	4% 12
SPED	3% 9
504	2% 6

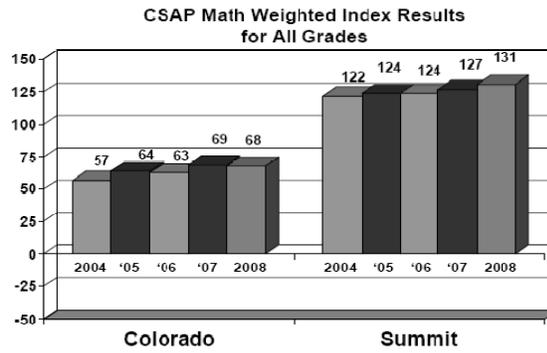
<i>Gender</i>	2008-2009
Female	52% 165
Male	48% 154

Summit Middle School, established in 1996, is a tuition-free, public charter school in the Boulder Valley School District. A recipient of the John Irwin School of Excellence Award for the past three years, Summit was also one of only 24 middle schools in the United States this year to receive the highest national award in education: the United States Department of Education Blue Ribbon School Award. Summit was founded upon, and its program is based upon, the following goals and objectives:

- To expand educational choices within the Boulder Valley School District by offering middle school students the opportunity to enroll in a rigorous academic program and to challenge each student in each course.
- To provide the option of advanced classes for any student on a self-selecting basis and to group students according to subject mastery rather than grade classification or age.
- To elicit academic achievement commensurate with each student's ability.
- To maintain an unwavering commitment to the mastery of educational fundamentals (content) and the development of critical thinking skills (process).
- To enhance each student's social and emotional development and to foster positive relationships among peers.
- To recognize that Summit's customers are students, parents, and the community and to be responsive and accountable to their concerns.
- To strive to reflect the diverse population of the Boulder Valley School District.
- To meet or exceed district and state curriculum, content, and performance standards.
- To monitor the program and evaluate it regularly.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 8th grade students took this assessment.





Superior Elementary

1800 S. Indiana St., Superior, CO 80027
303-543-9330, Fax: 303-543-9611
Principal: Mary Hausermann

<http://bvsd.org/elementary/Pages/superior.aspx>

Projected Enrollment: 664



Total Budget \$3,354,254

	Staff	non-SRA	SRA
Utilities:	-	\$ 89,343	\$ -
Regular Education:	34.733	2,392,823	49,680
Special Education:	4.500	238,958	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	6,261	-
Talented & Gifted:	0.386	12,059	-
Library Services:	1.000	78,035	-
School Administration:	4.750	340,332	5,102
Maintenance:	2.750	115,455	4,819
Health Room:	-	18,637	-
Curriculum/Staff Development:	-	1,576	1,169
Student Support Services:	0.625	-	5
TOTALS:	48.744	\$ 3,293,479	\$ 60,775

DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>	2008-2009
American Indian	1% 4
African American	2% 14
Caucasian	84% 555
Asian	12% 77
Latino/Hispanic	2% 14

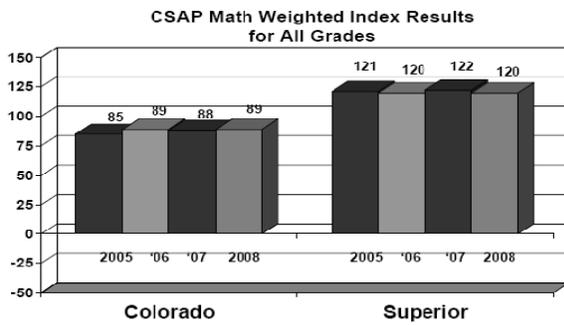
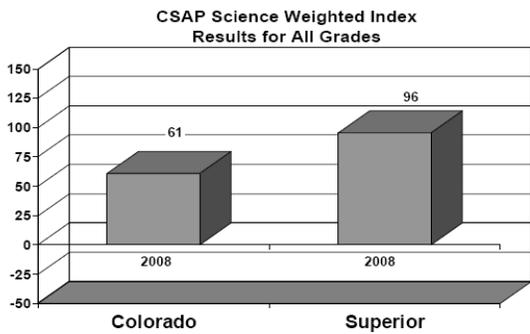
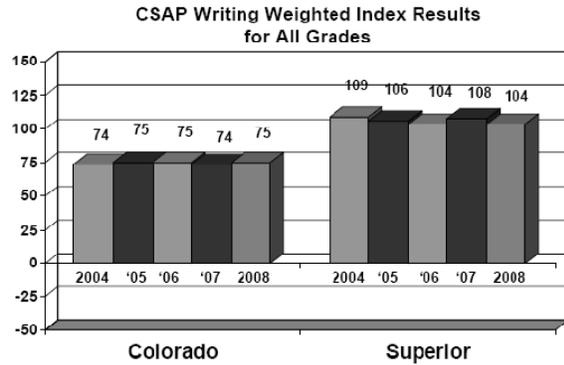
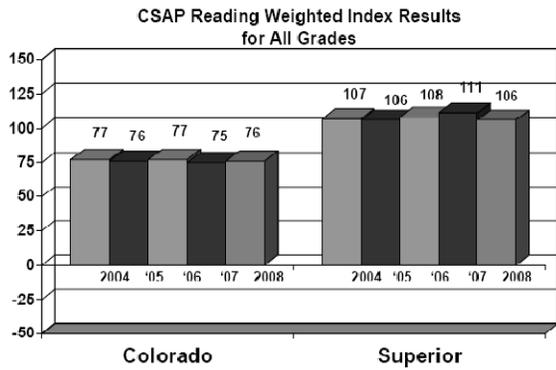
<i>Special Programs</i>	2008-2009
ELL	2% 11
Free/Reduced Lunch	1% 9
SPED	6% 39
504	1% 7

<i>Gender</i>	2008-2009
Female	50% 331
Male	50% 333

Superior Elementary School is a neighborhood school offering an outstanding educational program to over 600 students in Kindergarten through 5th grades. We have four classes at each grade level. During the 2005-2006 school year, a curriculum task force wrote and aligned a blended curriculum matched to State and BVSD standards. With School Board approval, this will be implemented in 2006-2007. We take great pride in having created a respectful and friendly learning community where we strive to meet the needs of each individual enrolled in our school. Our academic standards are high, and students come to school each day with an understanding of the importance of doing their best as learners.

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

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



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.

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



University Hill Elementary

956 16th St., Boulder, CO 80302
303-442-6735, Fax: 303-939-9439
Principal: Leonora Velasquez

<http://bvsd.org/elementary/Pages/universityhill.aspx>

Projected Enrollment: 321



Total Budget \$2,759,153

	Staff	non-SRA	SRA
Utilities:	-	\$ 66,107	\$ -
Regular Education:	24.530	1,638,274	29,817
Special Education:	4.580	262,574	-
Vocational Education:	-	-	-
English as a Second Language:	7.970	287,180	-
Extra Curricular Education:	-	4,417	-
Talented & Gifted:	0.177	5,530	-
Library Services:	1.750	58,527	-
School Administration:	3.250	207,388	3,542
Maintenance:	2.500	104,768	2,552
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	72,910	576
Student Support Services:	0.500	-	83
TOTALS:	45.257	\$ 2,722,583	\$ 36,570

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2008-2009
American Indian	0% 0
African American	2% 5
Caucasian	31% 99
Asian	1% 3
Latino/Hispanic	67% 214

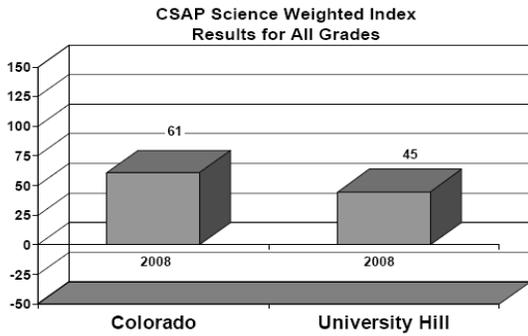
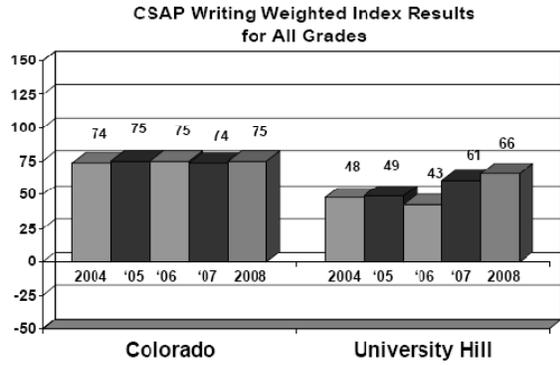
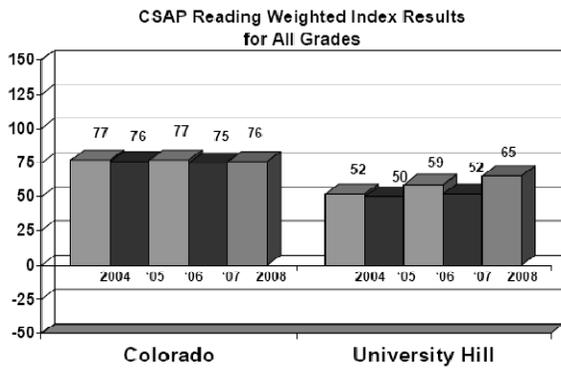
Special Programs	2008-2009
ELL	36% 114
Free/Reduced Lunch	54% 174
SPED	12% 38
504	0% 0

Gender	2008-2009
Female	51% 163
Male	49% 158

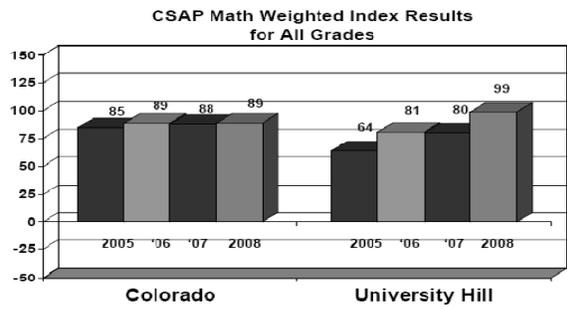
University Hill offers a research-based Dual Language Program for preschool through 5th grade. We teach students to speak, read and write in both English and Spanish. The first emphasis is on achieving literacy in a child's native language. The child is then taught to apply the learned skills and strategies to master the second language. Children develop bi-literacy by studying core curricula – science, mathematics, social studies and language arts – in both languages. The language of instruction alternates with each new curriculum unit.

Bilingual children reap many advantages throughout their lives including being better able to navigate our multicultural world. We are proud to have one of the most diverse student and staff populations in Boulder Valley. Social justice, respect and understanding are cornerstones of our school community. All of our families apply through the school district's open enrollment process.

Since opening our doors in January of 1906, our location across from the University of Colorado has provided us access to many wonderful educational resources. We are also on several major bus lines. Our campus currently consists of two handicapped-accessible buildings separated by a playground.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



Whittier International Elementary

2008 Pine St., Boulder, CO 80302
303-442-2282, Fax: 303-442-2296
Principal: Becky Escamilla

<http://bvsd.org/elementary/Pages/whittier.aspx>

Projected Enrollment: 347



Total Budget \$2,291,653

	Staff	non-SRA	SRA
Utilities:	-	\$ 26,083	\$ -
Regular Education:	21.078	1,463,402	38,912
Special Education:	2.875	187,533	363
Vocational Education:	-	-	-
English as a Second Language:	2.400	174,942	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	0.213	6,653	-
Library Services:	1.250	58,527	-
School Administration:	3.000	206,374	51
Maintenance:	1.625	68,175	2,603
Health Room:	-	14,908	-
Curriculum/Staff Development:	-	37,019	1,322
Student Support Services:	0.500	-	-
TOTALS:	32.941	\$ 2,248,402	\$ 43,251

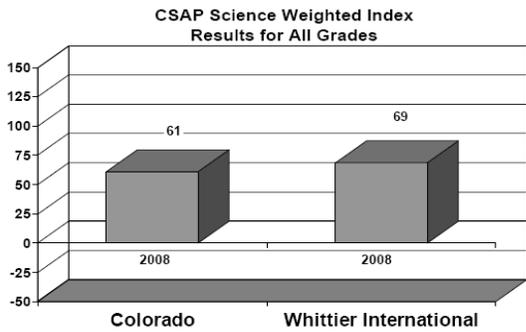
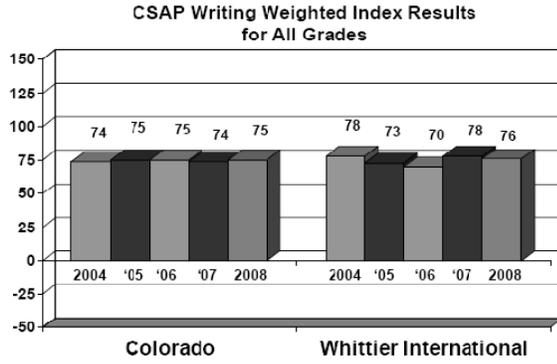
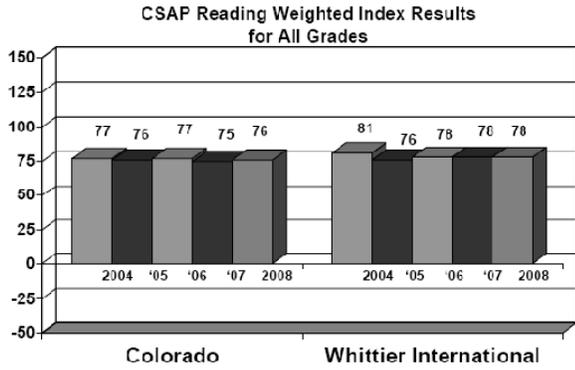
DEMOGRAPHIC CHARACTERISTICS

<i>Ethnicity</i>		2008-2009
American Indian		0% 1
African American		2% 7
Caucasian		69% 241
Asian		5% 19
Latino/Hispanic		23% 79
<i>Special Programs</i>		2008-2009
ELL		23% 81
Free/Reduced Lunch		38% 131
SPED		11% 38
504		0% 1
<i>Gender</i>		2008-2009
Female		50% 174
Male		50% 173

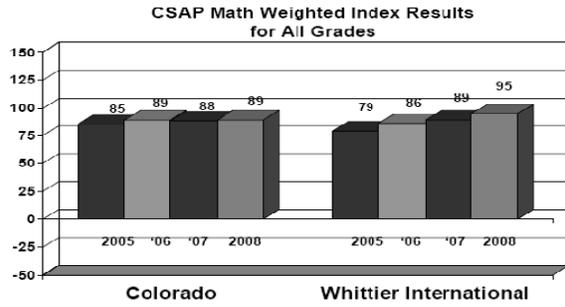
Whittier International is a neighborhood school with an international focus.

- Whittier is the only fully authorized International Baccalaureate Primary Years Program (IB PYP) in Boulder Valley. In our 5th year of IB implementation, we have gained recognition throughout the USA as a model program.
- Whittier includes students from more than 25 countries speaking 15 languages.
- Whittier is fully enrolled with a waiting list at most grades.
- Whittier's academic ranking increased from "average" to "high" in its third year of the IB/PYP authorization process. The school also receives high marks on its School Accountability Rating from the State of Colorado.
- Whittier has an active parent community and dynamic Parent Teacher Association, encouraging parent/community involvement.
- Whittier offers a full range of before/after school options, including an on-site, YMCA day care program.
- Kindergarten students attend half days. For families who prefer on-site kindergarten enrichment for the other half of the school day, we are proud to offer a fully integrated K-Care program.

At Whittier International, all students are expected to excel in literacy and math, to have exposure to a world language, and to participate in a rigorous curriculum of arts, sciences and humanities.



In Spring 2008, a new science CSAP test was administered to students, therefore only one year of data is now available. Only 5th grade students took this assessment.



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



FINANCIAL SECTION

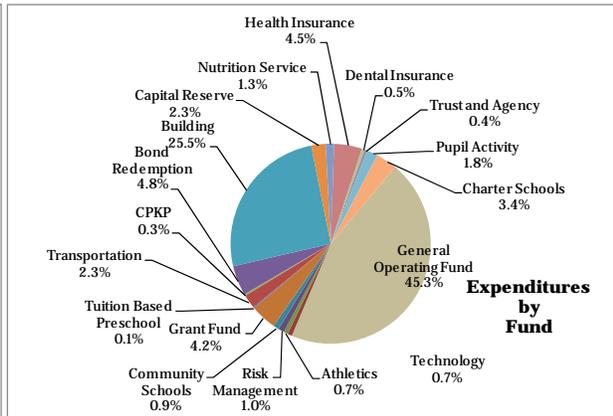
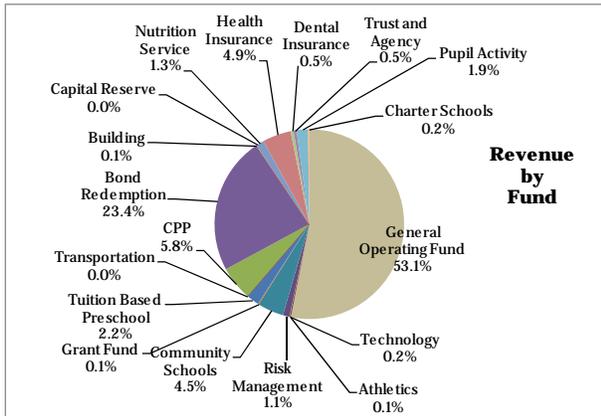
ALL FUNDS	202
SUMMARY	202
BEGINNING BALANCE SUMMARY	203
REVENUE SUMMARY	204
TRANSFERS IN SUMMARY	205
EXPENDITURE SUMMARY	206
RESERVES SUMMARY	207
TRANSFERS OUT SUMMARY	208
ENDING BALANCE SUMMARY	209
SUMMARY OF CHANGES	210
BUDGETED EXPENDITURES PER STUDENT	211
AUTHORIZED FTE SUMMARY	213
SCHOOL ALLOCATION FORMULAS	214
SPECIAL PROGRAM ALLOCATIONS	218
SPECIAL EDUCATION FUNDING	219
SPECIAL EDUCATION COSTS	220
CDE 18 REPORT	221
COMPUTATION OF LEGAL DEBT MARGIN	226
CERTIFICATES OF PARTICIPATION: GENERAL OPERATING FUND	226
GENERAL OBLIGATION DEBT: BOND REDEMPTION FUND	227
 <u>SUB-SECTION(S):</u>	
GENERAL OPERATING FUND	229
OTHER FUNDS	265
CHARTER SCHOOL FUND	305



All Funds

Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
Beginning Balance	\$ 40,780,911	\$ 42,724,169	\$ 49,455,583	\$ 183,477,123	\$ 141,183,871
Revenues	248,900,379	262,629,707	405,727,621	319,691,344	435,375,846
Transfers In	26,607,159	37,336,779	37,701,852	45,445,541	38,219,955
Total Resources	316,288,449	342,690,655	492,885,056	548,614,008	614,779,672
Expenditures	246,957,121	255,898,293	271,706,082	361,984,596	461,063,311
Emergency Reserves	-	-	-	-	18,421,448
Transfers Out	26,607,159	37,336,779	37,701,852	45,445,541	38,219,955
Total Uses	273,564,280	293,235,072	309,407,934	407,430,137	517,704,714
Ending Balance	\$ 42,724,169	\$ 49,455,583	\$ 183,477,123	\$ 141,183,871	\$ 97,074,958



All Funds (continued)

Beginning Balance Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
FUND:					
General Operating Fund*	\$ 13,117,998	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017
Summer School Fund	(9,892)	-	-	-	-
Technology Fund	-	-	215,998	696,668	794,170
Athletics Fund	169,803	169,325	174,729	296,804	273,506
Risk Management Fund	41,706	182,504	473,133	258,080	167,999
Community Schools Fund	428,466	531,550	759,593	622,028	809,871
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	35,622	3,958	45,628	44,153	53,210
Transportation Fund	-	-	379,769	952,198	627,240
CPP Fund	-	11,421	60,112	81,096	79,217
Bond Redemption Fund	17,075,783	15,577,400	15,912,470	23,304,815	17,282,227
Building Fund	-	-	-	120,482,401	87,195,962
Capital Reserve Fund	2,428,029	1,784,052	2,575,484	2,710,670	7,041,878
Nutrition Services Fund***	1,117,976	1,053,402	881,777	571,102	508,090
Health Insurance Fund	-	-	-	-	1,300,063
Dental Insurance Fund	-	-	389,948	708,899	817,329
Trust and Agency Funds	1,434,039	1,588,560	1,484,567	1,530,578	1,402,122
Pupil Activity Fund	1,858,587	1,880,183	1,957,123	2,197,285	2,321,977
Charter School Fund*	3,082,794	2,389,807	3,065,635	2,427,819	920,993
GRAND TOTAL:	\$ 40,780,911	\$ 42,724,169	\$ 49,455,583	\$ 183,477,123	\$ 141,183,871

* For comparison purposes, both the General Operating and Charter School Fund's beginning balance for 2004-05 have been adjusted from a Budget basis to GAAP basis according to policy enacted 2005-06.

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

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



All Funds (continued)

Revenue Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
FUND:					
General Operating Fund	\$ 204,351,865	\$ 209,997,083	\$ 217,705,358	\$ 225,857,413	\$ 231,205,650
Summer School Fund	9,892	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	821,299	858,154	996,573	979,229	992,500
Risk Management Fund	12,840	7,278	2,970	222,780	236,778
Community Schools Fund	4,220,538	4,558,520	4,732,694	4,957,332	4,843,433
Grant Fund	12,550,048	11,953,581	12,690,247	11,953,675	19,500,000
Tuition-Based Preschool Fund	191,889	470,194	483,187	517,739	591,605
Transportation Fund	-	4,572,361	6,550,084	6,766,791	9,485,441
CPP Fund	-	-	-	-	-
Bond Redemption Fund	12,083,674	13,927,060	20,997,566	19,540,758	25,387,218
Building Fund	-	-	123,266,486	5,751,219	101,936,985
Capital Reserve Fund	649,396	812,720	653,650	4,130,691	286,144
Nutrition Services Fund	4,903,964	5,040,186	5,314,998	5,665,474	5,841,354
Health Insurance Fund	-	-	-	20,528,936	21,211,096
Dental Insurance Fund	-	389,948	2,142,292	2,142,721	2,195,301
Trust and Agency Funds	1,741,226	1,914,177	1,856,469	2,308,961	2,331,000
Pupil Activity Fund	6,991,347	7,324,749	7,869,050	8,114,988	8,400,000
Charter School Fund	372,401	803,696	465,997	252,637	931,341
GRAND TOTAL:	\$ 248,900,379	\$ 262,629,707	\$ 405,727,621	\$ 319,691,344	\$ 435,375,846

All Funds (continued)

Transfers In Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
FUND:					
General Operating Fund	\$ 3,689,824	\$ 3,901,224	\$ 5,221,304	\$ 4,744,728	\$ 4,977,623
Summer School Fund	-	-	-	-	-
Technology Fund	-	2,500,000	2,552,500	2,777,500	2,588,516
Athletics Fund	1,592,451	1,625,968	1,943,417	1,903,911	2,019,223
Risk Management Fund	3,441,926	3,243,572	3,262,242	3,452,387	4,162,692
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	4,021,256	2,645,840	3,145,840	991,068
CPP Fund	405,725	704,062	878,238	1,019,711	1,087,578
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	4,232,179	7,149,754	5,386,901	7,338,242	3,763,313
Nutrition Services Fund	-	-	-	-	225,000
Health Insurance Fund	-	-	-	4,100,000	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	13,245,054	14,190,943	15,811,410	16,963,222	18,404,942
GRAND TOTAL:	\$ 26,607,159	\$ 37,336,779	\$ 37,701,852	\$ 45,445,541	\$ 38,219,955



All Funds (continued)

Expenditure Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
FUND:					
General Operating Fund*	\$ 180,690,344	\$ 176,935,142	\$ 184,933,204	\$ 196,905,838	\$ 208,697,177
Summer School Fund	-	-	-	-	-
Technology Fund	-	2,284,002	2,071,830	2,679,998	3,284,161
Athletics Fund	2,414,229	2,478,718	2,817,915	2,906,438	3,131,798
Risk Management Fund	3,313,968	2,960,221	3,480,265	3,765,248	4,434,436
Community Schools Fund	3,533,704	3,696,727	4,111,509	4,102,584	4,348,419
Grant Fund	12,550,048	11,953,581	12,690,247	11,953,675	19,500,000
Tuition-Based Preschool Fund	223,554	428,524	484,662	508,682	626,034
Transportation Fund	-	8,213,848	8,623,495	10,237,589	10,431,023
CPP Fund	394,303	655,371	857,254	1,021,590	1,132,811
Bond Redemption Fund	13,582,057	13,591,990	13,605,221	25,563,346	22,219,457
Building Fund	-	-	2,784,085	39,037,658	117,603,093
Capital Reserve Fund	5,525,552	7,171,042	5,905,365	7,137,725	10,768,286
Nutrition Services Fund	4,968,538	5,211,811	5,625,673	5,728,486	6,085,107
Health Insurance Fund	-	-	-	23,328,873	20,884,096
Dental Insurance Fund	-	-	1,823,341	2,034,291	2,097,602
Trust and Agency Funds	1,586,705	2,018,170	1,810,459	2,437,417	2,024,000
Pupil Activity Fund	6,969,751	7,247,809	7,628,888	7,990,296	8,200,000
Charter Schools*	11,204,368	11,051,337	12,452,669	14,644,862	15,595,811
GRAND TOTAL:	\$ 246,957,121	\$ 255,898,293	\$ 271,706,082	\$ 361,984,596	\$ 461,063,311

* For comparison purposes both the General Operating and Charter School Fund's expenditures for 2004-05 have been adjusted from a Budget basis to GAAP basis according to policy enacted 2005-06.

All Funds (continued)

Reserves Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	13,778,894
Summer School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	98,525
Athletics Fund	-	-	-	-	93,954
Risk Management Fund	-	-	-	-	133,033
Community Schools Fund	-	-	-	-	130,453
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	18,781
Transportation Fund	-	-	-	-	625,862
CPP Fund	-	-	-	-	33,984
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	323,049
Nutrition Services Fund	-	-	-	-	182,553
Health Insurance Fund	-	-	-	-	1,627,063
Dental Insurance Fund	-	-	-	-	915,028
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	460,269
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 18,421,448


All Funds (continued)
Transfers Out Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
FUND:					
General Operating Fund	\$ 22,917,335	\$ 33,435,555	\$ 32,480,548	\$ 40,700,813	\$ 33,017,332
Summer School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	583,750	633,750	758,750	666,905	1,001,427
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
CPP Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Nutrition Services Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	3,106,074	3,267,474	4,462,554	4,077,823	4,201,196
GRAND TOTAL:	\$ 26,607,159	\$ 37,336,779	\$ 37,701,852	\$ 45,445,541	\$ 38,219,955

All Funds (continued)

Ending Balance Summary

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
FUND:					
General Operating Fund*	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 277,887
Summer School Fund	-	-	-	-	-
Technology Fund	-	215,998	696,668	794,170	-
Athletics Fund	169,325	174,729	296,804	273,506	59,477
Risk Management Fund	182,504	473,133	258,080	167,999	-
Community Schools Fund	531,550	759,593	622,028	809,871	173,005
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	3,958	45,628	44,153	53,210	-
Transportation Fund	-	379,769	952,198	627,240	46,864
CPP Fund	11,421	60,112	81,096	79,217	-
Bond Redemption Fund	15,577,400	15,912,470	23,304,815	17,282,227	20,449,988
Building Fund	-	-	120,482,401	87,195,962	71,529,854
Capital Reserve Fund	1,784,052	2,575,484	2,710,670	7,041,878	-
Nutrition Services Fund***	1,053,402	881,777	571,102	508,090	306,784
Health Insurance Fund	-	-	-	1,300,063	-
Dental Insurance Fund	-	389,948	708,899	817,329	-
Trust and Agency Funds	1,588,560	1,484,567	1,530,578	1,402,122	1,709,122
Pupil Activity Fund	1,880,183	1,957,123	2,197,285	2,321,977	2,521,977
Charter School Fund*	2,389,807	3,065,635	2,427,819	920,993	-
GRAND TOTAL:	\$ 42,724,169	\$ 49,455,583	\$ 183,477,123	\$ 141,183,871	\$ 97,074,958

* For comparison purposes both the General Operating and Charter School Fund's ending balance for 2004-05 have been adjusted from a Budget basis to GAAP basis according to policy enacted 2005-06.

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

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



All Funds (continued)

Summary of Changes

	Beginning Fund Balance	2007-08 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 19,588,017	\$ 13,365,146	\$ 6,222,871	\$ 277,887	\$ (5,944,984)	-96%
Summer School Fund	-	-	-	-	-	-
Technology Fund	794,170	95,364	698,806	-	(698,806)	-100%
Athletics Fund	273,506	87,466	186,040	59,477	(126,563)	-68%
Risk Management Fund	167,999	114,364	53,635	-	(53,635)	-100%
Community Schools Fund	809,871	125,024	684,847	173,005	(511,842)	-75%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	53,210	18,275	34,935	-	(34,935)	-100%
Transportation Fund	627,240	536,036	91,204	46,864	(44,340)	-49%
CPP Fund	79,217	32,062	47,155	-	(47,155)	-100%
Bond Redemption Fund	17,282,227	-	17,282,227	20,449,988	3,167,761	18%
Building Fund	87,195,962	-	87,195,962	71,529,854	(15,666,108)	-18%
Capital Reserve Fund	7,041,878	375,491	6,666,387	-	(6,666,387)	-100%
Nutrition Services Fund*	151,306	170,927	(19,621)	-	19,621	-100%
Health Insurance Fund	1,300,063	3,427,727	(2,127,664)	-	2,127,664	-100%
Dental Insurance Fund	817,329	700,806	116,523	-	(116,523)	-100%
Trust and Agency Funds	1,402,122	-	1,402,122	1,709,122	307,000	22%
Pupil Activity Fund	2,321,977	-	2,321,977	2,521,977	200,000	9%
Charter School Fund	920,993	446,454	474,539	-	(474,539)	-100%
GRAND TOTAL:	\$140,827,087	\$ 19,495,142	\$ 121,331,945	\$ 96,768,174	\$ (24,563,771)	

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

The above summary outlines change in fund balance net of 2007-08 reserve amounts which roll forward from year to year. In accordance with board Policy DB the district maintains a minimal level of year-end fund balance net of these reserves in order to ensure ongoing financial health.

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

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

All Funds (continued)

Budgeted Expenditures per Student

The following summary shows the budgeted expenditures by fund, the amount budgeted per student, the number of students budgeted, and the total budget. The Operating Funds includes the operating budgets of all of the schools and most of the supporting departments. The Operating Fund has increased \$207 per student, 2 percent from FY 2007-08.

FUND:	2007-08		2008-09	
	Budgeted	Budgeted	Budgeted	Budgeted
	Expenditures	Expenditures Per Student FTE	Expenditures	Expenditures Per Student FTE
Operating Funds	\$ 230,999,131	\$ 8,503	\$ 239,491,802	\$ 8,710
CPP Fund	1,068,745	39	1,132,811	41
Grant Fund	19,500,000	718	19,500,000	709
Special Revenue Funds	9,543,120	351	11,057,057	402
Nutrition Services Fund	5,697,553	210	6,085,107	221
Internal Service Funds*	23,441,945	863	22,981,698	836
Bond Redemption Fund	21,023,635	774	22,219,457	808
Capital Project Funds	84,516,381	3,112	128,371,379	4,670
Trust/Agency Funds	9,824,000	362	10,224,000	372
Total Budget	\$ 405,614,510	\$ 14,932	\$ 461,063,311	\$ 16,769

BUDGETED ENROLLMENT:	2007-08	2008-09
Student Enrollment	28,419	28,687
Student FTE	27,164.5	27,491.8

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



All Funds (continued)

Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	7.741	1.000	-	-	-	-	-	-	8.741
102 RESERVES - ELEM LEVEL	-	-	-	0.354	0.003	-	-	-	1.611	0.001	-	1.969
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	4.850	-	-	-	4.850
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.580	1.000	-	-	-	3.066	2.000	1.875	28.521
120 BIRCH ELEMENTARY	-	1.000	-	25.136	1.000	-	-	-	3.801	2.250	2.125	35.312
124 COLUMBINE ELEMENTARY	-	1.000	-	31.877	2.700	-	-	-	12.597	2.325	2.375	52.874
127 CREST VIEW ELEMENTARY	-	1.000	-	32.643	1.000	-	-	-	6.078	2.500	2.500	45.721
130 DOUGLASS ELEMENTARY	-	1.000	-	22.154	1.000	-	-	-	3.710	2.250	1.125	32.239
131 SANCHEZ ELEMENTARY	-	1.000	-	27.123	1.250	-	-	-	6.517	2.000	2.000	39.890
132 EISENHOWER ELEMENTARY	-	1.000	-	29.003	1.000	-	-	-	9.564	2.250	2.500	45.317
134 EMERALD ELEMENTARY	-	1.000	-	30.914	1.500	-	-	-	4.697	2.325	2.500	42.936
136 FLATIRONS ELEMENTARY	-	1.000	-	17.863	0.500	-	-	-	3.709	1.750	1.625	26.447
138 FOOTHILL ELEMENTARY	-	1.000	-	29.120	1.000	-	-	-	7.138	2.500	2.625	43.383
141 GOLD HILL ELEMENTARY	-	0.100	-	2.568	-	-	-	-	0.638	0.125	0.250	3.681
144 HEATHERWOOD ELEMENTARY	-	1.000	-	21.919	1.000	-	-	-	8.225	2.250	2.250	36.644
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.097	-	-	-	-	0.607	0.125	0.250	3.179
150 KOHL ELEMENTARY	-	1.000	-	27.206	1.000	-	-	-	11.278	2.500	2.500	45.484
153 LAFAYETTE ELEMENTARY	-	1.000	-	34.025	2.000	-	-	-	13.048	2.450	2.500	55.023
154 RYAN ELEMENTARY	-	1.000	-	27.705	2.000	-	-	-	6.471	2.250	2.250	41.676
156 FIRESIDE ELEMENTARY	-	1.000	-	25.887	1.000	-	-	-	5.285	2.250	2.500	37.922
157 LOUISVILLE ELEMENTARY	-	1.000	-	25.010	1.000	-	-	-	7.293	2.125	2.375	38.803
158 COAL CREEK ELEMENTARY	-	1.000	-	22.771	1.000	-	-	-	4.013	2.250	2.375	33.409
161 BC SIS	-	1.000	-	17.405	0.500	-	-	-	3.219	1.750	1.125	24.999
164 CREEKSIDE ELEMENTARY	-	1.000	-	27.104	1.250	-	-	-	9.495	2.200	2.250	43.299
166 MESA ELEMENTARY	-	1.000	-	20.916	1.000	-	-	-	3.538	2.125	2.000	30.579
169 NEDERLAND ELEMENTARY	-	1.000	-	18.965	0.500	-	-	-	5.107	1.974	2.375	29.921
180 PIONEER ELEMENTARY	-	1.000	-	30.338	1.500	-	-	-	11.751	2.325	2.750	49.664
185 SUPERIOR ELEMENTARY	-	1.000	1.000	33.736	1.000	-	-	-	6.508	2.750	2.750	48.744
190 UNIVERSITY HILL ELEM	-	1.000	-	25.180	1.750	-	-	-	12.577	2.250	2.500	45.257
192 HIGH PEAKS ELEMENTARY	-	1.000	-	15.721	0.500	-	-	-	4.707	1.875	1.250	25.053
193 COMMUNITY MONTESSORI	-	1.000	-	14.051	0.500	-	-	-	2.636	1.625	1.625	21.437
196 WHITTIER ELEMENTARY	-	1.000	-	23.897	1.250	-	-	-	3.169	2.000	1.625	32.941
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	1.000	690.009	31.703	-	-	4.850	182.053	59.350	59.750	1,055.915
201 CURR DEPT - MIDDLE LEVEL	-	-	-	12.450	-	-	-	-	-	-	-	12.450
202 RESERVES - MIDDLE LEVEL	-	-	0.501	0.356	0.769	-	-	-	0.125	-	-	1.751
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	28.558	3.000	-	-	-	8.310	2.875	3.750	48.493
230 MANHATTAN MIDDLE	-	1.000	1.000	29.678	3.251	-	-	-	6.411	3.000	3.125	47.465
240 CASEY MIDDLE	-	1.000	1.000	24.786	2.000	-	-	-	5.412	2.500	2.875	39.573
250 CENTENNIAL MIDDLE	-	1.000	1.000	35.763	3.000	-	-	-	4.161	3.500	3.000	51.424
252 ANGEVINE MIDDLE	-	1.000	2.000	36.087	4.500	-	-	-	11.123	4.000	4.000	62.710
254 LOUISVILLE MIDDLE	-	1.000	1.000	30.259	2.700	-	-	-	4.537	3.000	3.125	45.621
260 PLATT MIDDLE	-	1.000	1.000	28.407	2.600	-	-	-	2.412	3.000	3.875	42.294
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	27.436	2.500	-	-	-	8.981	2.750	2.875	46.542
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.501	253.780	24.320	-	-	-	51.472	24.625	26.625	398.323
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.629	-	-	-	-	-	-	-	7.629
302 RESERVES - SENIOR LEVEL	-	-	0.060	3.681	-	-	-	0.900	0.500	-	-	5.141
310 BOULDER HIGH	-	1.000	3.000	94.420	5.500	-	-	1.000	12.237	8.750	8.000	133.907
315 BROOMFIELD HIGH	-	1.000	2.000	71.599	4.200	-	-	0.800	13.632	6.750	7.375	107.356
320 CENTAURUS HIGH	-	1.000	2.000	62.779	4.400	-	-	0.800	11.623	6.000	6.500	95.102
330 FAIRVIEW HIGH	-	1.000	3.000	88.574	6.000	-	-	1.075	12.657	9.025	8.500	129.831
350 NEW VISTA HIGH	-	1.000	0.700	18.794	1.950	-	-	0.375	1.526	2.850	2.625	29.820
360 MONARCH HIGH	-	1.000	3.000	70.801	4.400	-	-	0.800	11.521	7.000	7.625	106.147
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	13.760	418.277	26.450	-	-	5.750	63.696	40.375	40.625	614.933
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	16.414	1.400	-	-	0.375	1.968	2.917	-	26.074
490 TECHNICAL ED CENTER	-	-	-	22.321	2.000	-	-	-	5.833	4.145	5.000	39.299
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.000	2.000	38.735	3.400	-	-	0.375	7.801	7.062	5.000	65.373
502 MONARCH K-8	-	1.000	1.500	41.051	2.500	-	-	-	6.822	4.000	3.750	60.623
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	28.178	2.020	-	-	0.375	2.003	3.500	2.750	40.826
505 ASPEN CREEK K-8	-	1.000	2.000	49.230	2.220	-	-	-	10.705	4.250	4.125	73.530
506 EL DORADO K-8	-	1.000	2.000	53.245	2.430	-	-	-	8.845	4.375	4.375	76.270
507 HALCYON	-	-	-	3.990	-	-	-	-	-	-	0.375	4.365
5 COMBINATION SCHOOLS TOTAL	-	4.000	6.500	175.694	9.170	-	-	0.375	28.375	16.125	15.375	255.614

All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.000	-	2.600
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.400	-	-	-	-	2.400
605 LEARNING SERVICES	3.250	-	-	-	5.650	-	-	-	-	6.100	-	15.000
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	5.800	-	-	5.000	-	12.800
609 VOCATIONAL ED ADMIN	1.000	-	-	1.000	1.000	-	1.000	-	6.375	1.200	-	11.575
611 SPECIAL EDUCATION	1.000	-	-	18.838	-	81.738	-	-	23.879	4.100	-	129.555
613 STUDENT SUCCESS	1.000	-	-	-	1.200	-	1.000	-	-	1.000	-	4.200
614 INSTITUTIONAL EQUITY	1.000	-	-	-	1.000	-	-	-	-	0.500	-	2.500
616 LITERACY & LANGUAGE	2.000	-	-	0.360	-	-	-	-	0.188	4.527	-	7.075
617 ELEMENTARY ED ADMIN	2.000	-	-	-	1.000	-	-	-	2.300	1.000	-	6.300
619 SECONDARY ED ADMIN	1.000	-	0.100	0.417	0.800	-	2.000	-	-	1.000	-	5.317
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	1.000	-	-	-	-	1.000
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	-	-	0.750	-	3.500
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	2.250	-	-	2.250	53.250	58.500
643 ENVIRONMENTAL SERVICES	0.400	-	-	-	-	-	1.500	-	-	-	4.400	6.300
644 PLANNING & ENGINEERING	1.000	-	-	-	-	-	-	-	-	-	-	1.000
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	3.600	-	-	-	-	-	0.900	-	-	9.400	-	13.900
688 BUDGET SERVICES	1.000	-	-	-	-	-	7.000	-	-	1.500	-	9.500
689 INFORMATION TECHNOLOGY	3.000	-	-	-	-	-	1.000	22.000	-	2.000	-	28.000
690 FINANCE & ACCOUNTING	1.500	-	-	-	-	-	4.350	-	-	6.500	-	12.350
695 PURCHASING	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
698 HEALTH SERVICES	-	-	-	-	-	10.300	-	-	3.300	2.000	-	15.600
6 CENTRALIZED SERVICES TOTAL	30.250	-	0.100	20.615	10.650	92.038	35.950	22.000	36.042	55.327	57.650	360.622
791 WAREHOUSE	-	-	-	-	-	-	0.826	-	-	1.414	7.260	9.500
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	0.826	2.250	-	2.414	9.560	15.050
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	-	-	-	1.500
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	-	-	-	1.500
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
952 HORIZONS K-8 CHARTER	-	-	-	-	-	-	-	-	-	-	-	-
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	2.100	-	-	-	-	0.500	-	-	2.600
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	4.600	-	-	-	-	0.500	-	4.000	9.100
TOTAL GENERAL OPERATING FUND	30.250	46.200	32.861	1,601.710	107.193	92.038	36.776	35.600	369.939	205.278	218.585	2,776.430
OTHER DISTRICT FUNDS												
15 TECHNOLOGY FUND	-	-	-	-	2.000	-	-	3.000	-	-	-	5.000
16 ATHLETIC FUND	0.500	-	-	-	-	-	-	-	-	-	-	0.500
18 RISK MANAGEMENT FUND	1.100	-	-	-	-	-	1.700	-	14.500	0.850	9.450	27.600
19 COMMUNITY SCHOOL PROGRAM	2.250	-	-	-	-	-	4.920	-	81.220	8.800	1.335	98.525
22 GRANTS FUND	4.250	-	1.000	48.515	23.178	12.100	13.768	-	50.841	4.000	-	157.651
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	-	4.800	1.700	-	-	-	8.020	-	-	14.520
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	1.000	1.000	34.784	9.000	241.610	288.394
29 COLORADO PRESCHOOL PROGRAM	0.500	-	-	5.070	1.000	-	0.750	-	4.140	1.040	-	12.500
31 BOND REDEMPTION FUND	-	-	-	-	-	-	-	-	-	-	-	-
41 BUILDING FUND	19.700	-	-	-	-	-	-	-	-	-	-	19.700
43 CAPITAL RESERVE FUND	1.350	-	-	-	-	-	1.750	0.500	-	0.250	1.600	5.450
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	3.000	-	-	17.711	73.626	95.337
66 HEALTH INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
67 DENTAL INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
71, 72, 73 TRUST AND AGENCY FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
10 OTHER DISTRICT FUNDS TOTAL	32.450	-	1.000	58.385	27.878	12.100	27.988	4.500	193.505	41.651	327.621	727.077
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	0.667	19.193	2.600	-	-	-	0.910	3.475	0.100	27.945
932 BOULDER PREP CHARTER	-	-	-	9.250	0.950	0.500	1.500	-	1.000	1.000	-	14.200
952 HORIZONS K-8 CHARTER	-	1.000	0.500	23.420	-	-	0.350	0.500	8.000	1.900	1.250	36.920
954 JUSTICE HIGH CHARTER	0.500	1.000	1.200	4.624	1.000	-	-	-	-	0.890	1.000	10.214
956 PEAK TO PEAK CHARTER	4.000	3.600	0.600	77.990	10.300	-	5.080	1.000	14.650	10.770	10.370	138.360
11 CHARTER SCHOOL FUND	4.500	6.600	2.967	134.477	14.850	0.500	6.930	1.500	24.560	18.035	12.720	227.639
ALL FUNDS GRAND TOTAL	67.200	52.800	36.828	1,794.572	149.921	104.638	71.694	41.600	588.004	264.964	558.926	3,731.146



School Allocation Formulas

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

Elementary Level

1. Principals: 1.0 FTE/school (small schools below 350 students may have multiple assignments)
2. Assistant Principals: 0.5 if = >550 and 1.0 if = > 600
3. Classroom Teachers Class Size Formulas:

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

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

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

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

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

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

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

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

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

Additional .125 FTE allocated to schools with preschools.

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

School Allocation Formulas (continued)

Elementary Level (continued)

7. Paraeducators:

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

Health Room Paraprofessional:

.089 FTE for small mountain schools

.500 FTE for enrollment of 75 – 350

.563 FTE for enrollment of 351 – 500

.625 FTE for enrollment of 501 – 700

Library Paraprofessional: 3.5 hours per day for schools with a .50 media specialist (adjustments made for low levels/schools at one site).

8. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$75.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the Purchasing Department combining enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher plus a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers (elementary) or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

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

Middle Level

1. Principals: 1.0 FTE/school.
2. Assistant Principals: Assistant Principal 1.0 FTE; adjustments made for schools with above average Free and Reduced Lunch (FRL) populations.
3. Classroom Teachers: 1.0 FTE teaching position per 22.27 students as a middle level average. Averaging 22.25 for FRL schools and 22.90 for large schools. The classroom teacher allocation includes art, music and physical education teachers at the middle level. An additional 1.0 Reduced Class Size teacher FTE is allocated per 390 students.
4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.
5. Counselors: 1.0 FTE counselor position per approximately 350 students (except Nederland which has a ratio of 300:1). Service is for 10 days beyond the regular teaching assignment.
6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; Adjustments made for schools with above average Free and Reduced Lunch (FRL) populations.

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE



School Allocation Formulas (continued)

Middle Level (continued)

7. Custodians: The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs, health room and the talented and gifted (TAG) program. Staffing is based on enrollment x .02225. The overall average is approximately 1.29 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
10. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$76.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. \$1.21 is allocated for the expense of the student accounting system. The copier allocation is based on a formula established by the Purchasing Department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

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

High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)
2. Assistant Principals:
 - a. 0.5 FTE at Arapahoe Ridge
 - b. 0.7 FTE at New Vista
 - 1 FTE at Nederland Middle .5 / Senior .5
 - c. 2.0 FTE for enrollment of 1,000 – 1,650
 - d. 3.0 FTE for enrollment of 1,650+
3. Classroom Teachers Staffing Formula/Ratio:

a. Arapahoe Ridge	19.0
b. Boulder	25.6
c. Broomfield	25.4
d. Centaurus	24.4
e. Fairview	26.4
f. Monarch	26.4
g. New Vista	23.4
h. Nederland	18.3

 - i. The classroom teacher allocation includes art, music and physical education teachers at the secondary level. Adjustments are made to the formula based on program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, Sheltered Instruction, and Vocational classes. An additional 1.0 teacher FTE per 410 students is allocated for Reduced Class Size.
4. Multicultural Leadership Class: 0.2 FTE teaching position per high school.

School Allocation Formulas (continued)

High School (continued)

- 5. Connections: 0.6 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
- 6. Librarians:
 - a. FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
 - b. 0.50 FTE at Arapahoe Campus and Nederland Senior
- 7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
- 8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
 - a. Small (950 -1,299), Medium (1,300 -1,699), Large (1,700-12,000)
 - b. Adjustments are made based on program needs.
- 9. Custodians: The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.

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

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

- 11. Paraeducators: Staffing is based on enrollment x 0.01651. The average is approximately 3.16 FTE for the larger schools and .493 FTE for smaller schools.
- 12. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.

13. Campus Monitors:

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		

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

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



Special Program Allocations

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

0.750	Director
1.000	Assistant Director
4.100	Clerical
1.800	IR Team
2.000	Transitional 18-21
1.500	Transition within High School
1.000	Teacher Assistive Technician
0.400	Teacher B\At
0.100	Teacher Extra Testing
4.600	Charter School
147.771	Special Education Teacher Assigned to Schools
4.500	Preschool
2.000	Audiologist
1.600	Visual Impaired
4.400	Hearing Impaired
32.100	Speech\Language Specialist
14.000	Occupational\Physical Therapist
17.850	Social Workers
17.498	Psychologist

Special Skills Aides Allocated as follow:

7.472	Interpreters
2.000	COTA\OTA
178.733	Paraeducators

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

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

Special Education Funding

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

I. Funding Sources 2008-2009

Federal Funds: Federal Grant Dollars	16.09%	of total Special Education budget
State Funds: Categorical Reimbursements	12.81%	of total Special Education budget
Local Funds: School Finance Act	71.10%	of total Special Education budget

II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget
Salaries/Wages	\$ 18,754,101	\$ 18,934,539	\$ 20,048,351	\$ 21,265,631	\$ 21,885,060
Benefits	3,769,175	3,869,760	4,379,020	4,929,133	5,341,421
Purchased Services, Supplies, Capital Outlay	2,050,548	1,297,058	1,190,068	1,147,173	1,100,963
Total General Operating Fund Expenditures	\$ 24,573,824	\$ 24,101,357	\$ 25,617,439	\$ 27,341,937	\$ 28,327,444

Total Grant Expenditures ⁵	\$ 5,921,923	\$ 5,313,349	\$ 5,338,951	\$ 5,215,025	\$ 5,429,992
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Total General Fund and Grant Expenditures	\$ 30,495,747	\$ 29,414,706	\$ 30,956,390	\$ 32,556,962	\$ 33,757,436
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Personnel (full-time equivalents) ^{1, 3}					
Instructional Staff ²	299.20	289.32	299.31	296.91	297.77
Paraprofessionals	213.77	225.55	220.56	214.95	224.73
Clerical	16.08	16.58	15.40	16.75	8.30
Administrators	12.10	12.49	10.00	13.80	5.25
Total General Fund & Grant Personnel	541.14	543.94	545.27	542.41	536.05

October Pupil Count	3,178	3,017	2,943	2,821	2,744
December Pupil Count ⁴	3,309	3,176	3,098	2,974	2,854
Per October Pupil Expenditure	\$ 9,596	\$ 9,750	\$ 10,519	\$ 11,541	\$ 12,302
Per December Pupil Expenditure	\$ 9,216	\$ 9,262	\$ 9,992	\$ 10,947	\$ 11,828

State Categorical Reimbursement	\$ 3,580,231	\$ 4,382,998	\$ 4,325,948	\$ 4,450,546	\$ 4,325,401
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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 Actual FTE are a point in time number and may change depending on the date used.

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

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



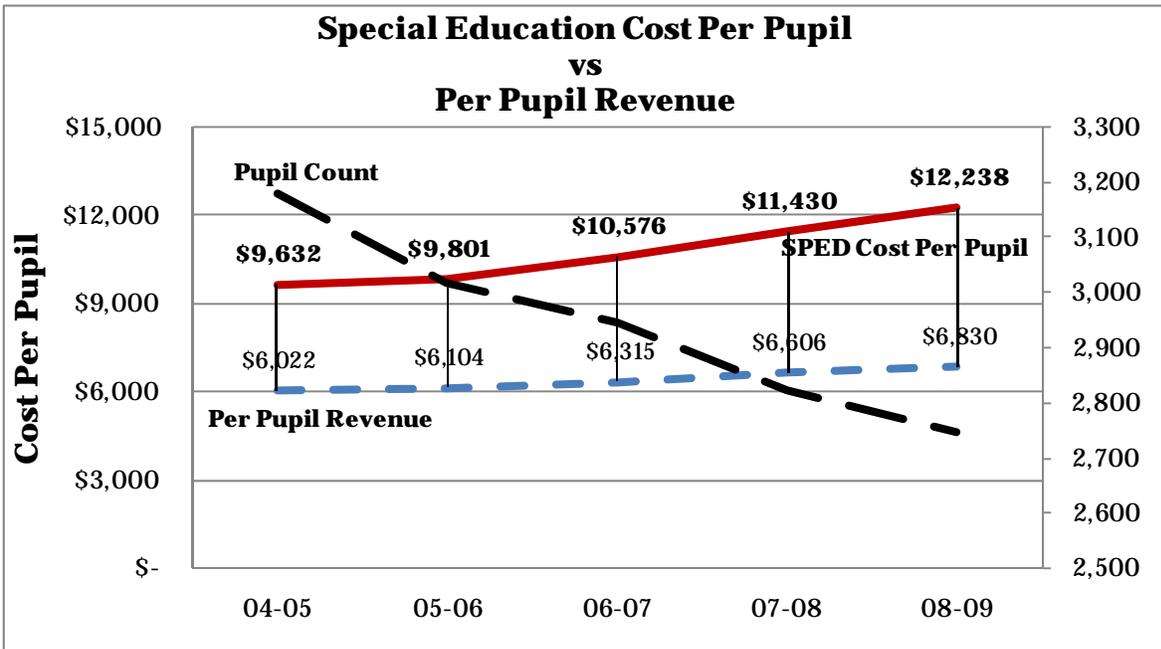
Special Education Costs

The number of students in special education has decreased, yet per pupil expenditures have climbed, increasing 21.3 percent since 2004-05 fiscal year, a 4.3 percent on an annual basis.

The difference between per pupil revenue and special education cost per pupil has increased 49.8 percent since the 2004-05 fiscal year. The district has used its economies of scale to absorb the extra costs associated with this special population of students.

A 7.1 percent increase in special education cost per pupil in 2008-09 is due in part to the removal of one time expenditures from 2007-08 as well as the recent approved change in the School Finance Act in which local school districts will no longer count students attending approved out-of-district facilities. Beginning fiscal year 2008-09 funds which were funneled through the district's General Operating Fund for facility students will now flow directly to the facility. The district's pupil count will be reduced to reflect this change in practice.

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 special education costs without affecting other BVSD goals such as maintaining low student-teacher ratios.



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

Consolidated Budget Summary

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	25,939,705	115,244,166	141,183,871
Revenues	297,034,499	138,341,347	435,375,846
Transfers Between Funds	-	-	-
Total Funds Available	322,974,204	253,585,513	576,559,717
Expenditures	300,248,475	160,814,836	461,063,311
Transfers Between Funds	-	-	-
TABOR Amendment Reserves	8,038,329	323,049	8,361,378
Other Appropriated Reserves	10,617,303	96,210,941	106,828,244
Total Appropriations	318,904,107	257,348,826	576,252,933
Non-appropriated Reserves	306,784	-	306,784
Total Appropriations and Non-appropriated Reserves	319,210,891	257,348,826	576,559,717

Note:

\$ 576,252,933 Total Appropriations (above)
 + 38,219,955 Appropriated Transfers
 \$ 614,472,888 Total Adopted Appropriations



CDE 18 Report (continued)

School District Operating Funds – Budgeted Revenues

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Nutrition Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Beginning Fund Balance	22,554,556	79,217	-	680,450	508,090	2,117,392	25,939,705
Revenue:							
State Formula							
Local Property Tax	117,041,332						117,041,332
State Equalization	62,538,174						62,538,174
Specific Ownership Tax	7,530,662						7,530,662
Local Sources							
Other Property Tax	33,202,878	-	-	7,234,068	-	-	40,436,946
Other Specific Ownership Tax	3,469,338	-	-	-	-	-	3,469,338
Tuition	4,454,560	-	-	591,605	-	-	5,046,165
Interest on Investments	800,000	-	-	-	-	180,000	980,000
Fees	-	-	-	272,506	-	-	272,506
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	2,988,970	-	8,448,297	-	3,754,468	23,226,397	38,418,132
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	850,000	-	-	-	-	-	850,000
Special Education	4,325,401	-	-	-	-	-	4,325,401
Transportation	-	-	-	1,978,867	-	-	1,978,867
Other	782,637	-	-	-	47,065	-	829,702
Federal Sources							
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	169,561	-	-	-	169,561
Special Education	-	-	4,914,322	-	-	-	4,914,322
Other	225,750	-	5,967,820	-	2,039,821	-	8,233,391
Total Revenue	238,209,702	-	19,500,000	10,077,046	5,841,354	23,406,397	297,034,499
Transfers Out	(1,216,068)	-	-	-	-	-	(1,216,068)
Transfers In	-	-	-	991,068	225,000	-	1,216,068
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	(4,850,891)	1,087,578	-	-	-	-	(3,763,313)
Total Net Revenue	232,142,743	1,087,578	19,500,000	11,068,114	6,066,354	23,406,397	293,271,186
Estimated Funded Pupil Count	27,492	27,492	27,492	27,492	27,492	27,492	27,492
Budgeted Net Revenue Per Funded Pupil	8,444	40	709	403	221	851	10,668

(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 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 Nutrition Services Fund is comprised of the Nutrition Services Fund (Fund 51)

(6) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67)

CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Nutrition Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Direct Instruction	157,085,409	854,353	19,500,000	626,034	-	-	178,065,796
Instructional Support Services	20,152,696	278,458	-	-	-	-	20,431,154
School Management	19,209,897	-	-	-	-	-	19,209,897
Subtotal	196,448,002	1,132,811	19,500,000	626,034	-	-	217,706,847
District Wide Support Services							
District Management	3,047,640	-	-	-	-	-	3,047,640
Plant Operations & Maintenance	21,604,543	-	-	240,212	-	-	21,844,755
Pupil Transportation	-	-	-	10,190,811	-	-	10,190,811
Food Services	129,796	-	-	-	6,085,107	-	6,214,903
Other Support Services	13,097,971	-	-	-	-	22,981,698	36,079,669
District Wide Support Services Subtotal	37,879,950	-	-	10,431,023	6,085,107	22,981,698	77,377,778
Community Services	4,465,717	-	-	-	-	-	4,465,717
Debt Services	698,133	-	-	-	-	-	698,133
Other Operating Expenditures	-	-	-	-	-	-	-
Total Budgeted Expenditures	239,491,802	1,132,811	19,500,000	11,057,057	6,085,107	22,981,698	300,248,475
Estimated Funded Pupil Count	27,492	27,492	27,492	27,492	27,492	27,492	27,492
Budgeted Expenditures Per Funded Pupil	8,711	41	709	402	221	836	10,921
TABOR Amendment Reserves	7,177,149	33,984	-	644,643	182,553	-	8,038,329
Other Appropriated Reserves	8,028,348	-	-	46,864	-	2,542,091	10,617,303
Non-appropriated Reserves	-	-	-	-	306,784	-	306,784

- (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 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 Nutrition Services Fund is comprised of the Nutrition Services Fund (Fund 51)
- (6) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67).


CDE 18 Report (continued)
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	17,282,227	94,237,840	3,724,099	115,244,166
Revenue:				
Local Sources				
Property Tax	25,172,218	-	-	25,172,218
Specific Ownership Tax	-	-	-	-
Interest on Investments	215,000	936,985	-	1,151,985
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	101,000,000	-	101,000,000
Other	-	286,144	10,731,000	11,017,144
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	-	-	-
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	25,387,218	102,223,129	10,731,000	138,341,347
Transfers (Out)	-	-	-	-
Transfers (In)	-	-	-	-
Allocation from the General Fund	-	3,763,313	-	3,763,313
Total Net Revenue	25,387,218	105,986,442	10,731,000	142,104,660
Estimated Funded Pupil Count	27,492	27,492	27,492	27,492
Budgeted Net Revenue Per Funded Pupil	923	3,855	390	5,169

- (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 Fund (Fund 73) and the Pupil Activity Fund

CDE 18 Report (continued)

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	-	117,003,093	-	117,003,093
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	117,003,093	-	117,003,093
Community Services	-	-	-	-
Debt Services	22,199,457	600,000	-	22,799,457
Other Expenditures	20,000	10,768,286	10,224,000	21,012,286
Total Budgeted Expenditures	22,219,457	128,371,379	10,224,000	160,814,836
Estimated Funded Pupil Count	27,492	27,492	27,492	27,492
Budgeted Expenditures Per Funded Pupil	808	4,669	372	5,850
TABOR Amendment Reserves	-	323,049	-	323,049
Other Appropriated Reserves	20,449,988	71,529,854	4,231,099	96,210,941
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 Fund (Fund 73) and the Pupil Activity Fund



Computation of Legal Debt Margin

(Unaudited)

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

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

Certificates of Participation: General Operating Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2008	Principal Due 08/09 Fiscal Year	Interest Due 08/09 Fiscal Year
2003 Certificates Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003 6/1/2016	2.50% to 4.00%	\$ 7,275,000	\$ 4,785,000	\$ 530,000	\$ 168,133

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

	Principal	Interest	Total
2010	545,000	153,558	698,558
2011	565,000	137,208	702,208
2012	580,000	118,563	698,563
2013	605,000	98,262	703,262
2014	625,000	76,331	701,331
2015-2016	1,335,000	79,781	1,414,781
Total	\$ 4,255,000	\$ 663,703	\$ 4,918,703

General Obligation Debt: Bond Redemption Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2008	Principal Due 08/09 Fiscal Year	Interest Due 08/09 Fiscal Year
<u>2009 General Obligation</u> New Capital Construction	3/10/2009 12/1/2034	3.50% to 4.50%	\$ 176,800,000	\$ -	\$ -	\$ 1,935,028
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	49,910,000	1,000,000	2,465,500
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	116,965,000	1,710,000	5,002,480
<u>2001 General Obligation</u> Refund Portion of 1994A Issue	3/24/2002 12/1/2008	3.0% to 3.75%	24,230,000	3,955,000	3,955,000	73,168
<u>1999 General Obligation</u> New Capital Construction	2/15/1999 12/1/2018	4.0% to 5.125%	63,655,000	57,245,000	810,000	2,752,436
<u>1997 General Obligation</u> Refund Portion of 1994A Issue	10/1/1997 12/1/2008	3.75% to 5.00%	68,810,000	2,100,000	2,100,000	49,875
Total			\$ 503,405,000	\$ 230,175,000	\$ 9,575,000	\$ 12,278,487

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

	Principal	Interest	Total
2010	10,185,000	18,508,691	28,693,691
2011	10,910,000	18,008,939	28,918,939
2012	11,420,000	17,479,204	28,899,204
2013	11,955,000	16,922,971	28,877,971
2014	12,520,000	16,334,071	28,854,071
2015-2019	74,195,000	71,566,108	145,761,108
2020-2024	64,350,000	55,019,520	119,369,520
2025-2029	79,395,000	38,244,581	117,639,581
2030-2034	99,550,000	17,867,519	117,417,519
2035	22,920,000	573,000	\$ 23,493,000
	\$ 397,400,000	\$ 270,524,604	\$ 667,924,604

Note:

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



GENERAL OPERATING FUND

SUMMARY 230
REVENUE SUMMARY 232
EXPENDITURES SUMMARY 234
RESERVES & TRANSFER SUMMARY 236
STRETCHING YOUR BVSD DOLLAR 238
MAKING CHOICES IN THE BVSD BUDGET 240
EXPENDITURE BY SERVICE (SRE)* 242
SRE FIVE-YEAR COMPARISON 243
SERVICE (SRE) BUDGETS BY OBJECT 244
PROJECT/PROGRAM BUDGETS BY OBJECT 249
AUTHORIZED POSITIONS 257
LOCATION BUDGET BY OBJECT 258



General Operating Fund

Summary

	2004-05* Audited Actual	2005-06 Audited Actual
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 13,117,998	\$ 17,552,008
Summer Salary Accrual	-	-
BUDGET BASIS FUND BALANCE	\$ 13,117,998	\$ 17,552,008
BUDGET BASIS BEGINNING BALANCE & RESERVES		
Total Unrestricted One-Time Funds	\$ 1,830,869	\$ 5,817,301
Restricted Carryover Funds	1,224,043	1,071,602
Warehouse Reserve	472,973	414,800
Debt Service Payment (COP,s)	722,264	722,264
Subtotal Restricted Beginning Balance	2,419,280	2,208,666
Warehouse Reserve	-	-
Debt Service Reserve (COP's)	-	-
Contract Reserve	-	200,000
Dental Claim Reserve	-	-
Health Insurance Self Funding Reserve	-	-
Contingency Reserve	3,568,551	3,730,416
Emergency Reserve (TABOR)	5,299,298	5,595,624
Subtotal Reserves	8,867,849	9,526,040
TOTAL BEGINNING BALANCE & RESERVES	\$ 13,117,998	\$ 17,552,007
Change in Warehouse Inventory	\$ -	\$ -
TOTAL REVENUE	\$ 204,351,865	\$ 209,997,083
TOTAL RESOURCES	\$ 217,469,863	\$ 227,549,090
TOTAL EXPENDITURES	\$ 180,690,344	\$ 176,935,142
TOTAL RESERVES	\$ -	\$ -
TOTAL TRANSFERS	\$ 19,227,511	\$ 29,534,331
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 199,917,855	\$ 206,469,473
BUDGET BASIS ENDING FUND BALANCE	\$ 17,552,008	\$ 21,079,617
Summer Salary Accrual	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 17,552,008	\$ 21,079,617

* 2004-05 incorporates the change to GAAP basis reporting

Financial Section – General Operating Fund

2006-07 Audited Actual	2007-08 Unaudited Actual	2008-09 Revised Budget
\$ 21,079,617	\$ 26,592,527	\$ 19,588,017
-	-	-
\$ 21,079,617	\$ 26,592,527	\$ 19,588,017
\$ 7,292,844	\$ 7,386,450	\$ 3,582,176
1,423,155	1,548,917	2,439,480
-	-	-
-	-	-
1,423,155	1,548,917	2,439,480
389,834	520,824	616,015
722,264	722,264	722,264
200,000	464,000	120,000
106,000	-	-
-	4,100,000	-
5,472,760	5,925,036	6,054,041
5,472,760	5,925,036	6,054,041
12,363,618	17,657,160	13,566,361
\$ 21,079,617	\$ 26,592,527	\$ 19,588,017
\$ -	\$ -	\$ -
\$ 217,705,358	\$ 225,857,413	\$ 231,205,650
\$ 238,784,975	\$ 252,449,940	\$ 250,793,667
\$ 184,933,204	\$ 196,905,838	\$ 208,697,177
\$ -	\$ -	\$ 13,778,894
\$ 27,259,244	\$ 35,956,085	\$ 28,039,709
\$ 212,192,448	\$ 232,861,923	\$ 250,515,780
\$ 26,592,527	\$ 19,588,017	\$ 277,887
\$ -	\$ -	\$ -
\$ 26,592,527	\$ 19,588,017	\$ 14,056,781



General Operating Fund (continued)

Revenue Summary

	2004-05	2005-06
	Audited	Audited
	Actual	Actual
REVENUE		
Local Sources		
Property Taxes - Current	\$ 102,206,826	\$ 103,168,886
Property Taxes - Election	32,152,158	32,415,053
Property Tax - Credits/Abatements	688,471	1,904,047
Property Taxes - Delinquent	139,537	179,277
Specific Ownership Taxes - Non-equalized	3,367,618	2,613,084
Specific Ownership Taxes - Equalized	7,886,745	8,274,766
Tuition	247,160	221,045
Interest	314,937	755,265
Food Service Full Cost	117,755	122,755
Rental of School Facilities	15,668	-
Sale of Property (non real estate)	23,122	10,172
Miscellaneous Revenue	314,994	483,893
Salary Reimbursement	117,841	65,433
Indirect Cost Reimbursement	388,474	374,328
Subtotal Local Sources	\$ 147,981,306	\$ 150,588,004
State Sources		
Finance Act	\$ 49,648,368	\$ 51,947,790
Vocational Education Reimbursement	863,334	745,959
Special Education Reimbursement	3,580,231	4,382,998
Transportation Reimbursement	1,817,823	1,812,163
ELPA Reimbursement	75,355	88,847
Talented and Gifted Reimbursement	194,093	241,162
CDE Audit Adjustments/Assessment	(19,788)	(27,919)
Medicaid Reimbursements	181,471	205,233
Other State Revenue	29,672	12,846
Subtotal State Sources	\$ 56,370,559	\$ 59,409,079
TOTAL REVENUE	\$ 204,351,865	\$ 209,997,083

Financial Section – General Operating Fund

2006-07 Audited Actual	2007-08 Unaudited Actual	2008-09 Revised Budget
\$ 104,206,259	\$ 114,921,294	\$ 117,041,332
32,652,475	32,458,418	32,417,500
1,211,458	1,054,420	585,378
251,551	128,428	200,000
3,438,523	3,490,044	3,469,338
7,670,467	7,768,164	7,530,662
246,048	287,567	250,000
1,124,928	991,944	800,000
122,755	122,755	-
-	-	-
27,441	15,566	20,000
43,476	144,202	50,000
50,406	27,533	30,000
312,349	345,970	343,000
\$ 151,358,136	\$ 161,756,305	\$ 162,737,210
\$ 58,089,463	\$ 56,336,553	\$ 62,538,174
1,382,780	945,566	850,000
4,325,948	4,450,546	4,325,401
1,953,274	2,003,646	-
144,065	182,936	173,950
242,912	248,390	256,340
1,512	(372,774)	(25,000)
207,268	306,245	225,750
-	-	123,825
\$ 66,347,222	\$ 64,101,108	\$ 68,468,440
\$ 217,705,358	\$ 225,857,413	\$ 231,205,650


General Operating Fund (continued)
Expenditures Summary

	2004-05	2005-06
	Audited	Audited
	Actual	Actual
	<hr/>	<hr/>
EXPENDITURES:		
101-125 Administrators & Principals	\$ 9,721,168	\$ 9,620,283
201-218 Teachers	89,234,228	89,582,168
231-239 Psych/SocWkr/Occup & Phys Therapists	5,415,253	5,259,717
300-359 Professional Support Staff	1,706,096	1,845,590
360-390 Technical Support Staff	1,721,197	1,744,939
401-490 Paraeducators & Aides	7,671,877	7,632,516
500-513 Office & Administrative Support Staff	7,354,920	7,121,616
600-637 Crafts/Trades Services	12,633,785	8,057,307
Subtotal Salaries	\$ 135,458,524	\$ 130,864,136
Employee Benefits	25,172,117	25,549,318
Subtotal Personnel Expenditures	\$ 160,630,641	\$ 156,413,454
Purchased Prof & Tech Services	2,323,514	2,715,502
Purchased Property Services	2,844,739	3,359,984
Other Purchased Services	2,295,762	2,352,745
Supplies	10,436,780	9,864,904
Property and Equipment	1,045,107	930,092
Other Uses of Funds	1,113,800	1,298,461
Subtotal Non Personnel Expenditures	\$ 20,059,703	\$ 20,521,688
TOTAL EXPENDITURES	\$ 180,690,344	\$ 176,935,142

Financial Section – General Operating Fund

2006-07 Audited Actual	2007-08 Unaudited Actual	2008-09 Revised Budget
\$ 10,344,125	\$ 10,916,659	\$ 11,041,695
93,428,955	98,293,832	104,882,212
5,444,644	5,985,045	6,086,271
1,934,983	2,211,348	2,445,158
2,001,557	2,151,351	2,242,416
8,130,073	8,813,202	8,550,919
7,403,777	7,800,943	7,678,190
8,242,508	8,739,425	8,559,761
\$ 136,930,622	\$ 144,911,805	\$ 151,486,622
28,324,796	31,643,735	35,122,312
\$ 165,255,418	\$ 176,555,541	\$ 186,608,934
2,321,668	3,007,711	3,319,528
3,005,769	3,083,206	3,009,917
2,150,514	2,278,666	1,823,101
8,916,182	9,583,675	12,133,734
2,192,858	1,360,967	904,948
1,090,795	1,036,072	897,015
\$ 19,677,786	\$ 20,350,297	\$ 22,088,243
\$ 184,933,204	\$ 196,905,838	\$ 208,697,177


General Operating Fund (continued)
Reserves & Transfer Summary

	2004-05	2005-06
	Audited	Audited
	Actual	Actual
	<hr/>	<hr/>
RESERVES:		
Contingency Reserve	\$ -	\$ -
% of Expenditures	0.00%	0.00%
Emergency Reserve (TABOR)	-	-
% of Expenditures	0.00%	0.00%
Health Insurance Self Funding Reserve	-	-
Multi Year Contract Reserve	-	-
Warehouse Reserve	-	-
Debt Service Reserve (COP's)	-	-
TOTAL RESERVES	<hr/> \$ -	<hr/> \$ -
TRANSFERS TO:		
Risk Management Fund	\$ 3,441,926	\$ 3,243,572
Capital Reserve Fund	4,232,179	7,149,754
Charter Fund for Capital Reserve	172,928	231,105
Charter Fund	13,072,126	13,959,838
Colorado Preschool Fund	405,725	704,062
Technology Fund	-	2,500,000
Transportation Fund	-	4,021,256
Health Insurance Fund	-	-
Athletic Fund	1,592,451	1,625,968
TRANSFERS FROM:		
Community School Fund	(583,750)	(633,750)
Charter Fund District Balance	-	-
District Services Provided to Charters	(3,106,074)	(3,267,474)
TOTAL TRANSFERS	<hr/> \$ 19,227,511	<hr/> \$ 29,534,331
TOTAL EXPENDITURES/RESERVES/TRANSFERS	<hr/> <hr/> \$ 199,917,855	<hr/> <hr/> \$ 206,469,473

Financial Section – General Operating Fund

2006-07 Audited Actual	2007-08 Unaudited Actual	2008-09 Revised Budget
\$ -	\$ -	\$ 6,260,915
0.00%	0.00%	3.00%
-	-	6,260,915
0.00%	0.00%	3.00%
-	-	-
-	-	120,000
-	-	414,800
-	-	722,264
\$ -	\$ -	\$ 13,778,894
\$ 3,262,242	\$ 3,452,387	\$ 4,162,692
5,386,901	7,338,242	3,763,313
264,335	297,312	289,411
15,547,075	16,665,910	18,115,531
878,238	1,019,711	1,087,578
2,552,500	2,777,500	2,588,516
2,645,840	3,145,840	991,068
-	4,100,000	-
1,943,417	1,903,911	2,019,223
(758,750)	(666,905)	(776,427)
(740,429)	-	-
(3,722,125)	(4,077,823)	(4,201,196)
\$ 27,259,244	\$ 35,956,085	\$ 28,039,709
\$ 212,192,448	\$ 232,861,923	\$ 250,515,780



Stretching Your BVSD Dollar

	04-05 REVISED BUDGET	05-06 REVISED BUDGET	06-07 REVISED BUDGET
INSTRUCTION	\$97,419,457	\$98,171,645	\$101,543,918
Regular Education	92,774,466	93,097,379	96,199,477
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
SPECIAL INSTRUCTION	\$29,591,974	\$30,048,463	\$31,530,105
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
INSTRUCTIONAL SUPPORT	\$12,666,748	\$12,495,313	\$13,300,366
Student Services	4,998,338	5,047,533	5,475,199
Instructional Staff Support	7,668,410	7,447,780	7,825,167
SCHOOL ADMINISTRATION AND OPERATIONS	\$36,157,455	\$30,325,363	\$31,838,674
School Administration	14,050,874	14,464,963	15,147,373
Operations and Maintenance	15,452,033	15,860,400	16,691,301
Student Transportation	6,654,548	-	-
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$10,685,151	\$11,384,541	\$12,068,714
General Administration	2,459,675	2,886,368	2,795,955
Business Services	1,922,971	2,199,977	2,286,480
Central Services	5,258,068	5,254,721	5,944,528
Enterprise Operations (<i>print shop</i>)	88,098	96,560	94,836
Adult Basic Education	9,424	-	-
Debt Services (<i>payments on debt</i>)	946,915	946,915	946,915
GRAND TOTAL	\$186,520,785	\$182,425,325	\$190,281,777

Financial Section – General Operating Fund

07-08 REVISED BUDGET	08-09 REVISED BUDGET	% of Total	
\$108,275,692	\$114,355,308	54.80%	
102,805,430	108,669,684	52.07%	
2,785,709	3,095,063	1.48%	
1,316,855	1,376,450	0.66%	
1,367,698	1,214,111	0.58%	
\$33,506,920	\$33,824,089	16.20%	
27,930,878	28,327,444	13.57%	
5,576,042	5,496,645	2.63%	
\$13,717,535	\$14,079,544	6.75%	
5,808,004	6,114,468	2.93%	
7,909,531	7,965,076	3.82%	
\$33,280,844	\$33,978,555	16.28%	
15,756,209	16,262,539	7.79%	
17,524,635	17,716,016	8.49%	
-	-	0.00%	
\$13,020,390	\$12,459,681	5.97%	
3,271,868	2,682,351	1.29%	
2,395,068	2,661,671	1.28%	
6,300,298	6,304,393	3.02%	
106,241	113,133	0.05%	
-	-	0.00%	
946,915	698,133	0.33%	
\$201,801,381	\$208,697,177	100.00%	



Making Choices in the BVSD Budget

<u>CATEGORY</u>				
<u>GROUP</u>		08-09	% OF	% OF TOTAL
<u>PROGRAM</u>		BUDGET	GROUP	BUDGET
INSTRUCTION				
REGULAR EDUCATION		\$ 108,669,684		52.07%
GENERAL INSTRUCTION - ALL LEVELS		93,125,529	85.70%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		6,783,783	6.24%	
ELEMENTARY LITERACY		2,737,586	2.52%	
INSTRUMENTAL MUSIC		1,981,110	1.82%	
DROPOUT PREVENTION		1,094,080	1.01%	
MIDDLE LEVEL LITERACY		467,474	0.43%	
SECONDARY LEVEL LITERACY		476,057	0.44%	
K-3 LITERACY		377,651	0.35%	
STUDENT ACHIEVEMENT		453,132	0.42%	
STRUGGLING READERS		397,296	0.37%	
HIGH SCHOOL OPTIONS		18,129	0.02%	
IB PROGRAM		211,069	0.19%	
CONNECTIONS		219,355	0.20%	
REPLACE COMPUTERS		148,814	0.14%	
MULTI-CULTURAL		116,823	0.11%	
CHINOOK		796	0.00%	
CULTURAL DIVERSITY		42,800	0.04%	
EXPELLED STUDENT SERVICES		18,200	0.02%	
VOCATIONAL EDUCATION		\$ 3,095,063		1.48%
COCURRICULAR EDUCATION AND ATHLETICS		\$ 1,376,450		0.66%
TALENTED AND GIFTED EDUCATION		\$ 1,214,111		0.58%
TOTAL INSTRUCTION		\$ 114,355,308		54.80%
SPECIAL INSTRUCTION				
SPECIAL EDUCATION		\$ 28,327,444		13.57%
LITERACY AND LANGUAGE SUPPORT SERVICES		\$ 5,496,645		2.63%
TOTAL SPECIAL INSTRUCTION		\$ 33,824,089		16.20%
INSTRUCTIONAL SUPPORT				
STUDENT SERVICES		\$ 6,114,468		2.93%
COUNSELING SERVICES		3,315,439	54.23%	
NURSING AND HEALTH SERVICES		1,423,209	23.28%	
DROPOUT PREVENTION		282,273	4.62%	
FAMILY RESOURCE SCHOOLS		158,465	2.59%	
TRANSLATION SERVICES		149,894	2.45%	
SOCIAL WORK SERVICES		162,013	2.65%	
FAMILY ADVOCATE PROGRAM		123,316	2.02%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		499,859	8.18%	
INSTRUCTIONAL STAFF SUPPORT		\$ 7,965,076		3.82%
LIBRARY SUPPORT SERVICES		3,631,551	45.59%	
TECHNOLOGY SPECIALISTS		658,801	8.27%	
K-3 LITERACY		834,454	10.48%	
ADMIN AND EVALUATION OF LEARNING SERVICES		717,504	9.01%	
COMPUTER REPLACEMENT PROGRAM		404,571	5.08%	
CULTURAL DIVERSITY		331,776	4.17%	
CURRICULUM DEVELOPMENT COUNCIL		323,111	4.06%	
MEDIA SUPPORT SERVICES		237,070	2.98%	
STAFF DEVELOPMENT		603,142	7.57%	
MIDDLE LEVEL LITERACY		107,679	1.35%	
INDUCTION		145,670	1.83%	
OTHER INSTRUCTIONAL STAFF SUPPORT		(30,253)	-0.38%	
TOTAL INSTRUCTIONAL SUPPORT		\$ 14,079,544		6.75%

Making Choices in the BVSD Budget (continued)

<u>CATEGORY GROUP PROGRAM</u>	<u>08-09 BUDGET</u>		<u>% OF GROUP</u>	<u>% OF TOTAL BUDGET</u>
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 16,262,539			7.79%
PRINCIPAL'S OFFICE	15,906,049		97.81%	
COMPUTER REPLACEMENT PROGRAM	112,000		0.69%	
SCHOOL ADMINISTRATION SERVICES	108,074		0.66%	
SCHOOL LEVEL SUPPORT	133,890		0.82%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)	2,526		0.02%	
OPERATIONS AND MAINTENANCE	\$ 17,716,016			8.49%
MAINTENANCE & OPERATIONS	16,401,487		92.58%	
ENVIRONMENTAL SERVICES	676,518		3.82%	
ADMIN OF MAINTENANCE AND OPERATIONS	631,011		3.56%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)	7,000		0.04%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 33,978,555			16.28%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 2,682,351			1.29%
SUPERINTENDENT	697,582		26.02%	
TAX COLLECTION FEES	417,000		15.55%	
SECONDARY EDUCATION SUPPORT	243,896		9.09%	
LEGAL SERVICES	297,990		11.11%	
ELEMENTARY EDUCATION SUPPORT	386,497		14.41%	
ADMIN OF GENERAL SUPPORT SERVICES	22,000		0.82%	
STAFF NEGOTIATIONS SERVICES	155,290		5.79%	
GRANT PROCUREMENT	84,802		3.16%	
ELECTION SERVICES	69,750		2.60%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)	307,544		11.47%	
BUSINESS SERVICES	\$ 2,661,671			1.28%
CENTRAL SERVICES	\$ 6,304,393			3.02%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)	2,938,231		46.62%	
HUMAN RESOURCES	1,230,927		19.52%	
TELECOMMUNICATIONS	734,469		11.65%	
COMMUNICATION SERVICES	420,260		6.67%	
RESEARCH AND EVALUATION SERVICES	305,200		4.84%	
PLANNING SERVICES	397,483		6.30%	
INSURANCE MANAGEMENT SERVICES	112,562		1.79%	
COMPUTER REPLACEMENT PROGRAM	62,198		0.99%	
SUBSTITUTE OFFICE	53,936		0.86%	
RECRUITMENT	36,401		0.20%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)	12,726		0.00%	
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)	\$ 113,133			0.05%
DEBT SERVICES (PAYMENTS ON DEBT)	\$ 698,133			0.33%
TOTAL DISTRICT WIDE SUPPORT	\$ 12,459,681			5.97%
GRAND TOTAL GENERAL OPERATING FUND	\$ 208,697,177			100.00%

Footnotes:

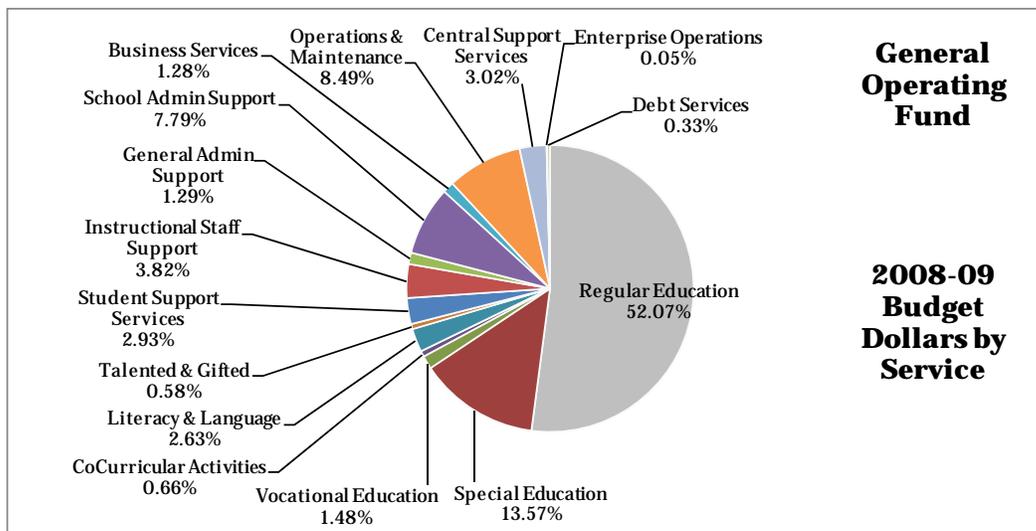
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 “% of Group” equals 08-09 budgeted dollars for that program divided by the "08-09 Budget" for that Group (SRE).



Expenditure by Service (SRE)*

<u>SERVICE</u>	<u>EXPENDITURES</u>	<u>SPENDING</u>	<u>FTE</u>
<u>Instruction</u>			
Regular Education	\$ 108,669,684	52.08%	1,449.565
Vocational Education	3,095,063	1.48%	43.999
CoCurricular Activities	1,376,450	0.66%	0.000
Talented & Gifted	1,214,111	0.58%	18.919
Total Instruction	114,355,308	54.80%	1,512.483
<u>Special Instruction</u>			
Special Education	28,327,444	13.57%	448.608
Literacy & Language	5,496,645	2.63%	94.429
Total Special Instruction	33,824,089	16.20%	543.037
<u>Instructional Support</u>			
Student Support Services	6,114,468	2.93%	90.670
Instructional Staff Support	7,965,076	3.82%	82.770
Total Instructional Support	14,079,544	6.75%	173.440
<u>School Administration and Operations</u>			
School Admin Support	16,262,539	7.79%	223.445
Operations & Maintenance	17,716,016	8.49%	218.675
Total School Administration and Ops	33,978,555	16.28%	442.120
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,682,351	1.29%	16.550
Business Services	2,661,671	1.28%	35.350
Central Support Services	6,304,393	3.02%	48.900
Enterprise Operations	113,133	0.05%	4.550
Debt Services	698,133	0.33%	0.000
Total District Wide Support	12,459,681	5.97%	105.350
GRAND TOTAL ALL SERVICES	\$ 208,697,177	100.00%	2,776.430

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



SRE Five-Year Comparison

SRE	2004-05 Audited Actual	2005-06 Audited Actual	2006-07 Audited Actual	2007-08 Unaudited Actual	2008-09 Revised Budget
11 Regular Education	\$ 86,709,784	\$ 89,385,448	\$ 92,072,170	\$ 102,805,430	\$ 108,669,684
12 Special Education	24,672,023	24,101,358	25,630,128	27,930,878	28,327,444
13 Vocational Education	2,693,881	2,866,739	2,878,442	2,785,709	3,095,063
14 CoCurricular Ed/Athletics	845,168	1,080,470	956,134	1,316,855	1,376,450
16 Literacy & Language	4,370,488	3,944,418	4,955,056	5,576,042	5,496,645
17 Talented & Gifted	918,731	1,127,897	1,117,821	1,367,698	1,214,111
21 Student Support Services	5,007,979	5,164,787	5,488,238	5,808,004	6,114,468
22 Instructional Staff Support	6,649,535	7,161,980	8,188,285	7,909,531	7,965,076
23 General Administration Support	2,572,094	2,774,532	3,055,071	3,271,868	2,682,351
24 School Administration Support	14,025,898	14,377,853	15,241,340	15,756,209	16,262,539
25 Business Services	2,689,299	2,016,893	2,121,958	2,395,068	2,661,671
26 Operations & Maintenance	15,757,590	16,731,373	16,725,852	17,524,635	17,716,016
27 Student Transportation	6,829,811	-	-	-	-
28 Central Support Services	5,891,373	5,360,376	5,721,429	6,300,298	6,304,393
29 Other Support Services	-	10,220	-	-	-
32 Enterprise Operation	105,896	126,291	79,148	106,241	113,133
34 Adult Basic Education	13,555	-	-	-	-
51 Debt Services	714,208	704,507	702,132	946,915	698,133
TOTAL:	\$ 180,467,313	\$ 176,935,142	\$ 184,933,204	\$ 201,801,381	\$ 208,697,177



Service (SRE) Budgets by Object

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700's	0800/0900's	2008-09
PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	PROPERTY	OTHER USES	REVISED BUDGET
SRE II REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	34,023,576	7,843,504	13,177	256,325	40,090	3,276,388	67,333	67,650	\$ 45,588,043
0020 GEN MIDDLE EDUCATION	16,949,611	3,850,364	338,534	117,450	46,823	258,123	60,680	24,109	21,645,694
0030 GEN HIGH SCHOOL EDUCATION	23,686,210	5,387,711	461,750	122,485	59,975	290,073	94,472	57,136	30,159,812
0040 GEN PRESCHOOL EDUCATION	36,422	9,391	-	-	-	4,060	-	-	49,873
0060 INTEGRATED EDUCATION	756,805	175,740	-	8,750	500	10,750	-	500	953,045
0080 LIBRARY INSTRUCTION	61,238	24,594	-	1,664	-	175,191	506	4,153	267,346
0090 OTHER GEN EDUCATION	(175,387)	(373,981)	329,539	2,792	96,268	330,478	91,948	25	301,682
0093 HOMEBOUND/HOSPITAL	20,720	2,956	-	-	-	-	-	-	23,676
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	517	-	-	517
0200 ART	1,260,722	285,286	-	-	-	36,874	-	110	1,582,992
0231 METALWORK AND JEWELRY	-	-	-	-	-	443	-	-	443
0260 PHOTOGRAPHY	-	-	-	-	-	710	-	-	710
0290 PERSONAL FINANCE	-	-	-	-	-	149	-	-	149
0300 OTHER ART PROGRAMS	-	-	-	-	-	6,140	-	206	6,346
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	455	-	-	455
0500 LANG ARTS ENGLISH	-	-	62	-	-	31,065	-	406	31,533
0510 LANGUAGE SKILLS	-	-	-	-	-	11,160	-	1,189	12,349
0511 READING	-	-	-	-	-	2,533	-	369	2,902
0543 JOURNALISM	-	-	-	-	-	1,010	-	300	1,310
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,399	-	3,033	4,432
0560 DRAMA	-	-	-	-	-	783	-	-	783
0600 FOREIGN LANGUAGES	-	-	26	-	-	26,423	240	287	26,976
0810 HEALTH EDUCATION	-	-	-	-	-	4,561	-	263	4,824
0830 PHYSICAL EDUCATION	2,107,549	477,127	-	200	-	23,229	586	466	2,609,157
0833 CAP RES 96/97	-	-	-	-	-	257	-	263	520
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,865	-	-	9,865
0926 FOOD AND NUTRITION	-	-	-	-	-	801	-	-	801
0932 CLOTHING & TEXTILES	-	-	-	-	-	199	-	-	199
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	238	-	-	238
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	80	-	11,222	-	50	11,352
1100 MATHEMATICS	64,837	14,212	-	-	-	385,892	-	1,263	466,204
1210 MUSIC GENERAL	2,096,497	474,334	1,030	199	-	15,979	663	2,932	2,591,634
1240 MUSIC VOCAL	-	-	-	-	-	7,418	-	340	7,758
1250 MUSIC INSTRUMENTAL	1,602,400	362,751	26	655	-	13,364	388	1,526	1,981,110
1251 CONCERT BAND	-	-	-	-	-	500	-	-	500
1255 ORCHESTRA FULL	-	-	-	-	-	874	-	-	874
1256 ORCHESTRA, STRING	-	-	-	-	-	737	-	-	737
1300 NATURAL SCIENCE	-	-	-	-	-	2,139	-	-	2,139
1310 GEN SCIENCE	-	-	-	-	-	57,677	1,628	3,888	63,193
1500 SOCIAL SCIENCES	-	-	-	-	-	221,908	53	1,623	223,584
1520 AMERICAN STUDIES	-	-	-	-	-	2,797	-	-	2,797
1600 COMPUTER TECHNOLOGY	-	-	-	535	-	14,904	13,445	-	28,884
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	1,155	118	-	-	-	443	-	-	1,716
SRE TOTAL	82,492,355	18,534,107	1,144,144	511,135	243,656	5,240,258	331,942	172,087	\$ 108,669,684

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2008-09 REVISED BUDGET
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	17,011	5,000	-	1,000	5,056	-	-	\$ 148,719
0093 HOMEBOUND/HOSPITAL	23,879	3,408	-	-	-	-	-	-	27,287
1700 SPECIAL EDUCATION	14,518,534	3,735,621	13,730	14,787	617,535	78,146	22,554	17,032	19,017,939
1710 PHYS DISABILITY	623,307	137,837	-	-	-	-	-	-	761,144
1720 VISUAL DISABILITY	96,216	21,691	-	-	-	-	-	-	117,907
1730 HEARING DISABILITY	610,263	153,336	-	-	-	473	-	-	764,072
1740 S.L.I.C.	-	-	-	-	-	1,247	-	-	1,247
1750 SIED SPED SPECIAL ED	-	-	-	-	-	665	-	-	665
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	407	-	-	407
1770 SPEECH/LANGUAGE DISABTY	2,044,257	447,291	-	-	-	-	-	-	2,491,548
1780 MULTIPLE DISABILITIES	-	-	-	-	-	257	-	-	257
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	851,969	187,661	200	-	262,711	-	-	-	1,302,541
2113 SOCIAL WORK SERVICES	1,163,678	245,559	-	-	-	-	-	-	1,409,237
2139 OTHR HLTH SVCS-MEDICAID	18,445	2,600	-	-	-	-	-	-	21,045
2140 PSYCHOLOGICAL SERVICES	1,306,147	276,025	-	-	-	-	-	-	1,582,172
2153 AUDIOLOGY SERVICES	75,336	15,727	-	-	-	-	-	-	91,063
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	432,377	97,654	-	-	2,000	3,000	-	10,280	545,311
SRE TOTAL	21,885,060	5,341,421	55,930	14,787	886,246	94,134	22,554	27,312	\$ 28,327,444
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,279,936	293,095	-	6,740	-	-	-	-	\$ 1,579,771
0033 TEEN PARENTING PROGRAM	406,702	104,954	11,836	-	1,200	7,123	-	500	532,315
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,486	-	-	7,486
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,078	-	-	2,078
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	7,229	2,066	-	-	-	2,500	-	129	11,924
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,955	-	-	8,955
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	1,002	-	-	1,002
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	6,730	1,916	-	-	900	1,000	-	500	11,046
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	30,409	8,695	-	-	-	2,500	-	324	41,928
1022 GRAPHIC ARTS	58,464	13,320	-	-	-	5,000	-	322	77,106
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754



Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2008-09 REVISED BUDGET
SRE 13 VOCATIONAL EDUCATION (continued)									
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	\$ 8,500
2122 COUNSELING SERVICES	66,332	14,443	-	-	-	125	-	194	81,094
2134 NURSING SERVICES	42,284	10,016	-	-	-	-	-	-	52,300
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	193,628	37,550	-	-	2,800	8,520	-	852	243,350
2410 PRINCIPAL'S OFFICE	271,178	68,916	-	8,205	-	10,000	-	526	358,825
2490 OTHER SCHL ADMIN SUPPORT	6,356	1,902	-	-	664	-	-	-	8,922
SRE TOTAL	2,370,748	557,062	13,836	14,945	5,564	126,742	-	6,166	\$ 3,095,063
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1808 INTRAMURALS - GENERAL	299,080	40,211	-	-	-	-	-	-	\$ 339,291
1900 STUDENT ACTIVITIES	1,616	217	-	-	-	-	-	-	1,833
1910 ELEM SPONSOR STUDENT ACT	138,238	18,605	-	-	-	-	-	-	156,843
1920 MIDDLE SPONSOR STUDENT AC	146,194	19,692	-	-	-	-	-	-	165,886
1930 HIGH SPONSOR STUDENT ACT	618,315	83,285	-	-	-	-	-	-	701,600
8916 JITSUYGO HIGH SCH PROGRAM	197	28	10,000	-	336	75	-	361	10,997
SRE TOTAL	1,203,640	162,038	10,000	-	336	75	-	361	\$ 1,376,450
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,415,318	611,388	-	-	-	10,990	-	-	\$ 3,037,696
0020 GEN MIDDLE EDUCATION	698,341	179,253	-	-	-	13,018	-	790	891,402
0030 GEN HIGH SCHOOL EDUCATION	800,783	199,099	824	-	-	11,451	-	-	1,012,157
0060 INTEGRATED EDUCATION	29,718	6,728	-	-	-	-	-	-	36,446
0090 OTHER GEN EDUCATION	25,550	6,015	800	-	-	4,350	-	1,000	37,715
2200 INSTRUCTIONAL STAFF SPRT	349,248	81,733	-	3,100	9,210	1,400	-	850	445,541
2212 CURRICULUM DEVELOPMENT	3,087	436	2,031	-	825	-	-	-	6,379
2214 EVALUATION INSTRUCT SVCS	16,645	4,861	4,000	-	-	3,803	-	-	29,309
SRE TOTAL	4,338,690	1,089,513	7,655	3,100	10,035	45,012	-	2,640	\$ 5,496,645
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	519,861	149,022	5,266	-	98,394	20,629	-	-	\$ 793,172
0550 SPEECH	-	-	-	-	-	1,247	-	-	1,247
1090 OTHER INDUST ARTS/TECH	59,435	13,457	20,000	-	-	-	-	-	92,892
1900 STUDENT ACTIVITIES	11,416	1,612	-	-	1,250	4,350	-	1,100	19,728
1909 FAIRS AND COMPETITIONS	14,614	3,333	-	-	-	-	-	-	17,947
2237 ADMIN TAG PROGRAMS	147,630	33,080	9,000	-	4,882	93,033	-	1,500	289,125
SRE TOTAL	752,956	200,504	34,266	-	104,526	119,259	-	2,600	\$ 1,214,111

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2008-09 REVISED BUDGET
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	264,257	39,562	178,809	-	-	45,000	-	-	\$ 527,628
2113 SOCIAL WORK SERVICES	345,382	101,899	-	-	-	-	-	-	447,281
2114 STUDENT ACCOUNTING	223,230	51,762	-	2,123	-	3,122	-	-	280,237
2119 OTHER ATTND/SOCIAL WORK	51,237	12,288	-	-	-	-	-	-	63,525
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,622,118	570,556	159	19,035	2,067	11,823	-	2,068	3,227,826
2123 APPRAISAL SERVICES	71,466	16,147	-	-	-	-	-	-	87,613
2126 PLACEMENT SERVICES	-	-	-	-	-	353	-	-	353
2134 NURSING SERVICES	525,586	126,221	14,000	4,000	6,400	7,765	600	2,710	687,282
2139 OTHR HLTH SVCS-MEDICAID	510,191	174,736	50,000	-	-	1,000	-	-	735,927
SRE TOTAL	4,613,467	1,093,171	299,764	25,158	8,467	69,063	600	4,778	\$ 6,114,468
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPVRT	127,709	40,291	62,529	50	7,804	69,110	-	14,305	\$ 321,798
2210 IMPROVEMENT INSTRUC SVCS	647,650	132,053	42,701	876	15,459	96,894	-	11,000	946,633
2211 ADMIN LEARNING SERVICES	196,779	38,295	7,985	1,500	3,042	10,375	1,275	19,500	278,751
2212 CURRICULUM DEVELOPMENT	262,500	53,017	7,800	-	2,600	19,292	-	5,318	350,527
2213 STAFF DEVELOPMENT	68,283	156,719	315,289	-	1,602	61,249	-	-	603,142
2214 EVALUATION INSTRUC SVCS	304,965	53,477	56,722	-	4,295	6,769	-	12,525	438,753
2219 LEARNING MATERIALS CENTER	26,206	6,725	-	-	700	862	-	1,200	35,693
2220 MEDIA SUPPORT SERVICES	634,499	123,986	1,500	-	6,146	10,867	7,000	1,746	785,744
2222 LIBRARY SUPPORT SVCS	2,985,704	676,039	225	-	-	82,291	280,355	646	4,025,260
2223 AUDIOVISUAL SERVICES	43,414	11,205	720	10,733	250	21,104	4,984	1,063	93,473
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,402	-	-	-	-	-	-	75,302
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
SRE TOTAL	5,364,609	1,300,209	495,471	23,159	41,898	378,813	293,614	67,303	\$ 7,965,076
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	581,536	118,150	29,368	679	30,191	35,831	2,000	7,557	\$ 805,312
2311 ADMIN BOE BOARD OF EDUC	-	-	8,500	-	32,178	7,251	-	26,009	73,938
2312 BOE SECTRY BOARD OF EDUC	28,269	6,018	-	-	-	-	-	-	34,287
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	156,859	31,324	103,157	-	2,500	1,650	-	2,500	297,990
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	119,686	24,528	6,576	-	-	500	-	4,000	155,290
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	494,207	117,886	33,809	2,251	17,786	16,957	4,270	10,416	697,582
2323 GRANT PROCURMNT/LOBBYING	61,853	12,559	-	-	1,140	9,250	-	-	84,802
SRE TOTAL	1,442,410	310,465	711,860	2,930	86,195	71,539	6,270	50,682	\$ 2,682,351



Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2008-09 REVISED BUDGET
SRE 24 SCHOOL ADMINISTRATION									
SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	32,241	9,577	-	-	-	-	-	-	\$ 41,818
2400 SCHOOL ADMIN SUPPORT SVCS	108,368	(7,079)	46,639	1,300	-	22,360	22,964	5,594	200,146
2410 PRINCIPAL'S OFFICE	12,619,812	2,989,044	30,000	23,701	127,201	103,461	116,241	8,589	16,018,049
2490 OTHER SCHL ADMIN SUPPORT	2,214	312	-	-	-	-	-	-	2,526
SRE TOTAL	12,762,635	2,991,854	76,639	25,001	127,201	125,821	139,205	14,183	\$ 16,262,539
SRE 25 BUSINESS SERVICES									
2511 ADMIN BUSINESS SERVICES	112,551	20,539	-	-	-	-	-	-	\$ 133,090
2513 BUDGETING SERVICES	602,484	132,685	2,280	642	3,162	2,752	100	7,750	751,855
2516 FINANCIAL ACCOUNTING SVCS	602,663	142,958	55,300	-	24,672	22,824	900	2,197	851,514
2520 PURCHASING SERVICES	263,156	57,427	360	204	3,789	3,035	927	2,484	331,382
2530 WAREHOUSING/DISTRIBUTING	442,810	110,440	3,273	10,500	3,350	3,100	450	19,065	592,988
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
SRE TOTAL	2,023,664	464,049	61,213	21,346	34,973	40,553	2,377	13,496	\$ 2,661,671
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	7,952,083	2,134,626	-	1,260,571	24,918	4,934,905	7,893	86,491	\$ 16,401,487
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	517,856	107,415	-	120	4,750	300	330	240	631,011
2620 ENVIRONMENTAL SERVICES	349,543	81,091	21,783	208,965	7,200	3,936	4,000	-	676,518
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
SRE TOTAL	8,819,482	2,323,132	23,783	1,471,656	36,868	4,942,141	12,223	86,731	\$ 17,716,016
SRE 28 CENTRAL SUPPORT SERVICES									
2811 PLANNING SERVICES	171,253	34,391	19,776	450	4,650	160,713	3,000	3,250	\$ 397,483
2814 RESEARCH/EVALUATION SVCS	196,133	47,840	23,323	1,154	12,550	15,420	2,280	6,500	305,200
2820 COMMUNICATION SERVICES	268,900	58,278	51,721	500	17,556	6,500	3,800	15,527	422,782
2830 HUMAN RESOURCES	849,512	189,841	92,972	1,940	19,403	91,910	1,035	16,250	1,262,863
2832 RECRUITMENT/PLACEMENT SVC	21,564	5,557	-	-	9,280	-	-	-	36,401
2834 INSVC TRAINING NON-CERT	-	-	-	-	8,104	2,100	-	-	10,204
2835 EMPLOYEE INSURANCE SVCS	1,500	212	9,000	-	350	300	50	1,150	12,562
2839 HORIZONTALS/RECLASS/BVEA	-	-	-	-	22,000	-	-	-	22,000
2840 INFORMATION SYSTEMS SVCS	1,639,938	352,818	131,175	250,286	12,493	484,814	68,550	6,715	2,946,789
2845 TELECOMMUNICATIONS	65,644	14,345	57,000	613,470	30,300	-	7,350	-	788,109
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
SRE TOTAL	3,214,444	703,282	384,967	867,800	236,686	761,757	86,065	49,392	\$ 6,304,393
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	199,962	51,153	-	28,400	30	118,940	10,098	(302,439)	\$ 106,144
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	352	-	500	420	2,127	-	1,090	6,989
SRE TOTAL	202,462	51,505	-	28,900	450	121,067	10,098	(301,349)	\$ 113,133
SRE 51 DEBT SERVICES									
5113 2003 COPS	-	-	-	-	-	-	-	698,133	\$ 698,133
SRE TOTAL	-	-	-	-	-	-	-	698,133	\$ 698,133
GRAND TOTAL	151,486,622	35,122,312	3,319,528	3,009,917	1,823,101	12,136,234	904,948	894,515	\$ 208,697,177

Project/Program Budgets by Object

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	30,995,013	7,180,876	10,177	256,325	16,590	3,261,388	21,062	54,050	\$ 41,795,481
0020 GEN MIDDLE EDUCATION	16,154,738	3,670,650	334	117,450	20,173	235,464	9,409	22,267	20,230,485
0030 GEN HIGH SCHOOL EDUCATION	22,277,051	5,070,187	1,643	122,485	53,975	254,383	43,200	40,759	27,863,683
0040 GEN PRESCHOOL EDUCATION	36,422	9,391	-	-	-	4,060	-	-	49,873
0060 INTEGRATED EDUCATION	689,644	160,537	-	8,750	500	10,750	-	500	870,681
0080 LIBRARY INSTRUCTION	61,238	24,594	-	1,664	-	175,191	506	4,153	267,346
0090 OTHER GEN EDUCATION	(175,387)	(373,981)	329,539	2,792	96,268	300,256	91,948	25	271,460
0093 HOMEBOUND/HOSPITAL	20,720	2,956	-	-	-	-	-	-	23,676
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	517	-	-	517
0200 ART	1,260,722	285,286	-	-	-	36,874	-	110	1,582,992
0231 METALWORK AND JEWELRY	-	-	-	-	-	443	-	-	443
0260 PHOTOGRAPHY	-	-	-	-	-	710	-	-	710
0290 OTHER ART PROGRAMS	-	-	-	-	-	149	-	-	149
0300 BUSINESS EDUCATION	-	-	-	-	-	6,140	-	206	6,346
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	455	-	-	455
0500 LANG ARTS ENGLISH	-	-	62	-	-	31,065	-	406	31,533
0510 LANGUAGE SKILLS	-	-	-	-	-	11,160	-	1,189	12,349
0511 READING	-	-	-	-	-	2,533	-	369	2,902
0543 JOURNALISM	-	-	-	-	-	1,010	-	300	1,310
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,399	-	3,033	4,432
0560 DRAMA	-	-	-	-	-	783	-	-	783
0600 FOREIGN LANGUAGES	-	-	26	-	-	25,434	240	287	25,987
0810 HEALTH EDUCATION	-	-	-	-	-	4,561	-	263	4,824
0830 PHYSICAL EDUCATION	2,107,549	477,127	-	200	-	23,229	586	466	2,609,157
0833 CAP RES 96/97	-	-	-	-	-	257	-	263	520
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,865	-	-	9,865
0926 FOOD AND NUTRITION	-	-	-	-	-	801	-	-	801
0932 CLOTHING & TEXTILES	-	-	-	-	-	199	-	-	199
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	238	-	-	238
1000 INDUST ARTS/TECHNOLOGY	-	-	-	80	-	11,222	-	50	11,352
1100 MATHEMATICS	64,837	14,212	-	-	-	385,892	-	1,263	466,204
1210 MUSIC GENERAL	2,096,497	474,334	1,030	199	-	15,979	663	2,932	2,591,634
1240 MUSIC VOCAL	-	-	-	-	-	7,418	-	340	7,758
1250 MUSIC INSTRUMENTAL	1,602,400	362,751	26	655	-	13,364	388	1,526	1,981,110
1251 CONCERT BAND	-	-	-	-	-	500	-	-	500
1255 ORCHESTRA FULL	-	-	-	-	-	874	-	-	874
1256 ORCHESTRA, STRING	-	-	-	-	-	737	-	-	737
1300 NATURAL SCIENCE	-	-	-	-	-	2,139	-	-	2,139
1310 GEN SCIENCE	-	-	-	-	-	57,677	1,628	3,888	63,193
1500 SOCIAL SCIENCES	-	-	-	-	-	221,908	53	1,623	223,584
1520 AMERICAN STUDIES	-	-	-	-	-	2,797	-	-	2,797
1600 COMPUTER TECHNOLOGY	-	-	-	535	-	14,904	13,445	-	28,884
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOG	1,155	118	-	-	-	443	-	-	1,716
1808 INTRAMURALS - GENERAL	299,080	40,211	-	-	-	-	-	-	339,291
1900 STUDENT ACTIVITIES	1,616	217	-	-	-	-	-	-	1,833
1910 ELEM SPONSOR STUDENT ACT	138,238	18,605	-	-	-	-	-	-	156,843
1920 MIDDLE SPONSOR STUDENT A	146,194	19,692	-	-	-	-	-	-	165,886
1930 HIGH SPONSOR STUDENT ACT	545,065	73,418	-	-	-	-	-	-	618,483



Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2100 SUPPORT SERVICES-STUDENT	(44,726)	(22,353)	-	-	-	-	-	-	\$ (67,079)
2113 SOCIAL WORK SERVICES	125,453	36,560	-	-	-	-	-	-	162,013
2114 STUDENT ACCOUNTING	223,230	51,762	-	2,123	-	3,122	-	-	280,237
2122 COUNSELING SERVICES	2,622,118	570,556	159	19,035	2,067	11,823	-	2,068	3,227,826
2123 COUNSELING SERVICES	71,466	16,147	-	-	-	-	-	-	87,613
2126 PLACEMENT SERVICES	-	-	-	-	-	353	-	-	353
2134 NURSING SERVICES	525,586	126,221	14,000	4,000	6,400	7,765	600	2,710	687,282
2139 OTHER HLTH SVCS-MEDICAID	510,191	174,736	50,000	-	-	1,000	-	-	735,927
2200 INSTRUCTIONAL STAFF SPRT	(232,916)	(116,406)	-	-	-	-	-	-	(349,322)
2211 ADMIN LEARNING SERVICES	196,779	38,295	7,985	1,500	3,042	10,375	1,275	19,500	278,751
2212 CURRICULUM DEVELOPMENT	7,996	624	-	-	-	13,996	-	-	22,616
2213 STAFF DEVELOPMENT	68,283	156,719	299,289	-	1,602	28,745	-	-	554,638
2214 EVALUATION INSTRUCT SVCS	304,965	53,477	56,722	-	4,295	6,769	-	12,525	438,753
2219 LEARNING MATERIALS CENTER	26,206	6,725	-	-	700	862	-	1,200	35,693
2222 LIBRARY SUPPORT SVCS	2,904,452	654,472	225	-	-	71,206	550	646	3,631,551
2223 AUDIOVISUAL SERVICES	43,414	11,205	720	10,733	250	21,104	4,984	1,063	93,473
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,402	-	-	-	-	-	-	75,302
2311 ADMIN BOE BOARD OF ED	-	-	8,500	-	32,178	7,251	-	26,009	73,938
2312 BOE SECTRY BOARD OF ED	28,269	6,018	-	-	-	-	-	-	34,287
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	156,859	31,324	103,157	-	2,500	1,650	-	2,500	297,990
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	119,686	24,528	6,576	-	-	500	-	4,000	155,290
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	494,207	117,886	33,809	2,251	17,786	16,957	4,270	10,416	697,582
2323 GRANT PROCUREMENT/LOBBYIN	61,853	12,559	-	-	1,140	9,250	-	-	84,802
2400 SCHOOL ADMIN SUPPORT SVC	77,251	(10,995)	-	-	-	-	-	-	66,256
2410 PRINCIPAL'S OFFICE	12,619,812	2,989,044	30,000	23,701	127,201	103,461	4,241	8,589	15,906,049
2490 OTHER SCHL ADMIN SUPPORT	2,214	312	-	-	-	-	-	-	2,526
2511 ADMIN BUSINESS SERVICES	112,551	20,539	-	-	-	-	-	-	133,090
2513 BUDGETING SERVICES	602,484	132,685	2,280	642	3,162	2,752	100	7,750	751,855
2516 FINANCIAL ACCOUNTING SVC	602,663	142,958	55,300	-	24,672	22,824	900	2,197	851,514
2520 PURCHASING SERVICES	263,156	57,427	360	204	3,789	3,035	927	2,484	331,382
2530 WAREHOUSING/DISTRIBUTING	402,896	99,767	3,273	2,900	3,350	3,100	450	19,065	534,801
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
2600 MAINTENANCE & OPERATIONS	7,952,083	2,134,626	-	1,260,571	24,918	4,934,905	7,893	86,491	16,401,487
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	517,856	107,415	-	120	4,750	300	330	240	631,011
2620 ENVIRONMENTAL SERVICES	327,927	76,017	18,783	168,965	5,700	1,436	-	-	598,828
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2811 PLANNING SERVICES	171,253	34,391	19,776	450	4,650	160,713	3,000	3,250	397,483
2814 RESEARCH/EVALUATION SVCS	196,133	47,840	23,323	1,154	12,550	15,420	2,280	6,500	305,200
2820 COMMUNICATION SERVICES	268,900	58,278	49,199	500	17,556	6,500	3,800	15,527	420,260
2830 HUMAN RESOURCES	806,667	178,750	92,972	1,940	19,403	91,910	1,035	16,250	1,208,927
2834 IN SVC TRAINING NON-CERT	-	-	-	-	8,104	2,100	-	-	10,204
2835 EMPLOYEE INSURANCE SVCS	1,500	212	9,000	-	350	300	50	1,150	12,562
2839 HORIZONTALS/RECLASS/BVEA	-	-	-	-	22,000	-	-	-	22,000

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2840 INFORMATION SYSTEMS SVCS	1,505,938	321,275	131,175	250,286	12,493	484,814	68,550	6,715	\$ 2,781,246
2845 TELECOMMUNICATIONS	65,644	14,345	57,000	559,830	30,300	-	7,350	-	734,469
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
3230 PRINT SHOP DISTRICT	199,962	51,153	-	28,400	30	118,940	10,098	(302,439)	106,144
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	352	-	500	420	2,127	-	1,090	6,989
5113 2003 COPS	-	-	-	-	-	-	-	698,133	698,133
8916 JITSUYGO HIGH SCH PROGRAM	197	28	10,000	-	336	75	-	361	10,997
PROJECT TOTAL	113,302,650	25,927,057	1,958,870	2,862,940	687,600	11,312,580	305,811	780,958	\$ 157,138,466
0013 K-3 LITERACY									
0010 GEN ELEMENTARY ED	308,972	68,679	-	-	-	-	-	-	\$ 377,651
2210 IMPROVEMENT INSTRUCT SVCS	559,951	112,073	40,701	876	12,959	96,894	-	11,000	834,454
PROJECT TOTAL	868,923	180,752	40,701	876	12,959	96,894	-	11,000	\$ 1,212,105
0014 STRUGGLING READERS									
0010 GEN ELEMENTARY ED	316,527	71,659	-	-	-	-	-	-	\$ 388,186
0060 INTEGRATED EDUCATION	7,429	1,681	-	-	-	-	-	-	9,110
PROJECT TOTAL	323,956	73,340	-	-	-	-	-	-	\$ 397,296
0015 K-12 MATHEMATICS									
2210 IMPROVEMENT INSTRUCT SVCS	-	-	2,000	-	2,500	-	-	-	\$ 4,500
PROJECT TOTAL	-	-	2,000	-	2,500	-	-	-	\$ 4,500
0017 ELEMENTARY LITERACY									
0010 GEN ELEMENTARY ED	2,190,218	474,114	-	-	-	-	-	-	\$ 2,664,332
0060 INTEGRATED EDUCATION	59,732	13,522	-	-	-	-	-	-	73,254
PROJECT TOTAL	2,249,950	487,636	-	-	-	-	-	-	\$ 2,737,586
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	297,175	67,284	-	-	-	900	-	-	\$ 365,359
PROJECT TOTAL	297,175	67,284	-	-	-	900	-	-	\$ 365,359
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	381,219	86,255	-	-	-	-	-	-	\$ 467,474
2210 IMPROVEMENT INSTRUCT SVCS	87,699	19,980	-	-	-	-	-	-	107,679
PROJECT TOTAL	468,918	106,235	-	-	-	-	-	-	\$ 575,153
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	338,200	-	-	-	-	-	\$ 338,200
0030 GEN HIGH SCHOOL EDUCATION	532,504	119,979	441,597	-	-	-	-	-	1,094,080
2113 SOCIAL WORK SERVICES	124,306	37,646	-	-	-	-	-	-	161,952
2119 OTHER ATTND/SOCIAL WORK	51,237	12,288	-	-	-	-	-	-	63,525
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
PROJECT TOTAL	708,047	169,913	836,593	-	-	-	-	-	\$ 1,714,553
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	178,377	40,370	-	-	-	608	-	-	\$ 219,355
PROJECT TOTAL	178,377	40,370	-	-	-	608	-	-	\$ 219,355
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	95,144	21,536	-	-	-	143	-	-	\$ 116,823
PROJECT TOTAL	95,144	21,536	-	-	-	143	-	-	\$ 116,823
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL ED	388,183	87,874	-	-	-	-	-	-	\$ 476,057
PROJECT TOTAL	388,183	87,874	-	-	-	-	-	-	\$ 476,057



Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
0037 EXPELLED STUDENT SERVICES									
0030 GEN HIGH SCHOOL ED	-	-	18,200	-	-	-	-	-	\$ 18,200
PROJECT TOTAL	-	-	18,200	-	-	-	-	-	\$ 18,200
0038 HIGH SCHOOL OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	6,469	912	-	-	-	10,271	-	477	\$ 18,129
PROJECT TOTAL	6,469	912	-	-	-	10,271	-	477	\$ 18,129
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	35,661	8,074	-	-	-	2,375	-	-	\$ 46,110
0030 GEN HIGH SCHOOL EDUCATION	39,786	8,556	-	-	-	2,336	-	-	50,678
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
PROJECT TOTAL	75,447	16,630	5,000	-	-	4,711	-	-	\$ 101,788
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	205	-	-	26,650	95	-	-	\$ 28,700
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	993	-	-	993
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	1,750	205	6,000	-	26,650	1,088	-	-	\$ 35,693
0043 CHINOOK									
0030 GEN HIGH SCHOOL ED	-	-	-	-	-	796	-	-	\$ 796
PROJECT TOTAL	-	-	-	-	-	796	-	-	\$ 796
0044 NEWCOMERS									
0030 GEN HIGH SCHOOL ED	219,316	51,945	-	-	-	-	-	-	\$ 271,261
PROJECT TOTAL	219,316	51,945	-	-	-	-	-	-	\$ 271,261
0064 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	722	-	882	\$ 1,604
PROJECT TOTAL	-	-	-	-	-	722	-	882	\$ 1,604
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	993	-	320	\$ 1,313
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	444	-	-	444
PROJECT TOTAL	-	-	-	-	-	1,437	-	320	\$ 1,757
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	320	\$ 1,220
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	445	-	-	445
PROJECT TOTAL	-	-	-	-	-	1,345	-	320	\$ 1,665
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	320	\$ 1,220
0030 GEN HIGH SCHOOL EDUCATION	-	-	310	-	-	454	-	-	764
PROJECT TOTAL	-	-	310	-	-	1,354	-	320	\$ 1,984
0069 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	174	-	-	\$ 174
PROJECT TOTAL	-	-	-	-	-	174	-	-	\$ 174
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	6,066	-	5,266	-	-	10,629	-	-	\$ 21,961
0550 SPEECH	-	-	-	-	-	1,247	-	-	1,247
PROJECT TOTAL	6,066	-	5,266	-	-	11,876	-	-	\$ 23,208

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	255,766	91,806	-	-	-	-	-	-	\$ 347,572
1090 OTHER INDUST ARTS/TECH	59,435	13,457	20,000	-	-	-	-	-	92,892
1900 STUDENT ACTIVITIES	3,021	426	-	-	1,000	-	-	-	4,447
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	318,222	105,689	20,000	-	1,882	6,194	-	1,500	\$ 453,487
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	174,820	38,372	-	-	98,394	10,000	-	-	\$ 321,586
1900 STUDENT ACTIVITIES	8,395	1,186	-	-	250	4,350	-	1,100	15,281
1909 FAIRS AND COMPETITIONS	7,721	1,850	-	-	-	-	-	-	9,571
2237 ADMIN TAG PROGRAMS	79,316	19,024	-	-	4,000	30,299	-	-	132,639
PROJECT TOTAL	270,252	60,432	-	-	102,644	44,649	-	1,100	\$ 479,077
0091 SUBSTANCE ABUSE PREVENTION									
2100 SUPPORT SERVICES-STUDENT	161,171	32,952	-	-	-	-	-	-	\$ 194,123
PROJECT TOTAL	161,171	32,952	-	-	-	-	-	-	\$ 194,123
0094 STUDENT ACHIEVEMENT									
0010 GEN ELEMENTARY ED	212,846	48,176	-	-	-	-	-	-	\$ 261,022
0020 GEN MIDDLE EDUCATION	68,944	15,609	-	-	-	-	-	-	84,553
0030 GEN HIGH SCHOOL EDUCATION	63,071	14,264	-	-	-	-	-	-	77,335
0090 OTHER GEN EDUCATION	-	-	-	-	-	30,222	-	-	30,222
PROJECT TOTAL	344,861	78,049	-	-	-	30,222	-	-	\$ 453,132
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPRT	(74,176)	72,676	-	-	500	1,000	-	-	\$ -
PROJECT TOTAL	(74,176)	72,676	-	-	500	1,000	-	-	\$ -
0137 FAMILY ADVOCATE PROGRAM									
2113 SOCIAL WORK SERVICES	95,623	27,693	-	-	-	-	-	-	\$ 123,316
PROJECT TOTAL	95,623	27,693	-	-	-	-	-	-	\$ 123,316
0200 ART									
2200 INSTRUCTIONAL STAFF SPRT	47,278	9,234	1,865	-	350	225	-	650	\$ 59,602
PROJECT TOTAL	47,278	9,234	1,865	-	350	225	-	650	\$ 59,602
0622 FRENCH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	306	-	-	\$ 306
PROJECT TOTAL	-	-	-	-	-	306	-	-	\$ 306
0623 SPANISH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	683	-	-	\$ 683
PROJECT TOTAL	-	-	-	-	-	683	-	-	\$ 683
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,415,318	611,388	-	-	-	10,990	-	-	\$ 3,037,696
0020 GEN MIDDLE EDUCATION	698,341	179,253	-	-	-	13,018	-	790	891,402
0030 GEN HIGH SCHOOL EDUCATION	581,467	147,154	824	-	-	11,451	-	-	740,896
0060 INTEGRATED EDUCATION	29,718	6,728	-	-	-	-	-	-	36,446.00
0090 OTHER GEN EDUCATION	25,550	6,015	800	-	-	4,350	-	1,000	37,715
2214 EVALUATION INSTRUCT SVCS	15,645	4,721	-	-	-	-	-	-	20,366.00
PROJECT TOTAL	3,766,039	955,259	1,624	-	-	39,809	-	1,790	\$ 4,764,521
1250 INSTRUMENTAL MUSIC									
2200 INSTRUCTIONAL STAFF SPRT	60,313	12,080	1,120	50	100	2,600	-	250	\$ 76,513
PROJECT TOTAL	60,313	12,080	1,120	50	100	2,600	-	250	\$ 76,513
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0020 GEN MIDDLE EDUCATION	10,124	2,287	-	-	-	-	-	-	12,411
0030 GEN HIGH SCHOOL EDUCATION	105,625	24,033	-	-	6,000	6,000	-	15,900	157,558
2212 CURRICULUM DEVELOPMENT	-	-	4,800	-	-	-	-	-	4,800
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
PROJECT TOTAL	115,749	26,320	12,800	-	29,500	7,000	-	29,500	\$ 220,869



Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
2118 FAMILY RESOURCE SCHOOLS									
2100 SUPPORT SERVICES-STUDENT	-	-	158,465	-	-	-	-	-	\$ 158,465
PROJECT TOTAL	-	-	158,465	-	-	-	-	-	\$ 158,465
2161 TRANSLATION SERVICES									
2100 SUPPORT SERVICES-STUDENT	87,198	17,352	344	-	-	45,000	-	-	\$ 149,894
PROJECT TOTAL	87,198	17,352	344	-	-	45,000	-	-	\$ 149,894
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	60,614	11,611	20,000	-	-	-	-	-	\$ 92,225
PROJECT TOTAL	60,614	11,611	20,000	-	-	-	-	-	\$ 92,225
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	21,564	5,557	-	-	9,280	-	-	-	\$ 36,401
PROJECT TOTAL	21,564	5,557	-	-	9,280	-	-	-	\$ 36,401
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	113,234	22,274	-	-	3,112	6,050	-	1,000	\$ 145,670
PROJECT TOTAL	113,234	22,274	-	-	3,112	6,050	-	1,000	\$ 145,670
2206 TECHNOLOGY TRAINING									
2213 STAFF DEVELOPMENT	-	-	-	-	-	32,504	-	-	\$ 32,504
PROJECT TOTAL	-	-	-	-	-	32,504	-	-	\$ 32,504
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	540,171	105,554	-	-	4,000	5,076	4,000	-	\$ 658,801
2840 INFORMATION SYSTEMS SVCS	126,500	30,485	-	-	-	-	-	-	\$ 156,985
PROJECT TOTAL	666,671	136,039	-	-	4,000	5,076	4,000	-	\$ 815,786
2208 REPLACE COMPUTERS									
0010 GEN ELEMENTARY ED	-	-	-	-	-	-	46,271	-	\$ 46,271
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	51,271	-	\$ 51,271
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	51,272	-	\$ 51,272
2220 MEDIA SUPPORT SERVICES	90,828	17,938	-	-	-	-	-	-	\$ 108,766
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	6,000	279,805	-	\$ 285,805
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	\$ 10,000
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	-	112,000	-	\$ 112,000
2840 INFORMATION SYSTEMS SVCS	7,500	1,058	-	-	-	-	-	-	\$ 8,558
2845 TELECOMMUNICATIONS	-	-	-	53,640	-	-	-	-	\$ 53,640
PROJECT TOTAL	98,328	18,996	-	63,640	-	6,000	540,619	-	\$ 727,583
2215 CULTURAL DIVERSITY									
0010 GEN ELEMENTARY ED	-	-	-	-	-	14,000	-	-	\$ 14,000
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	15,600	-	-	\$ 15,600
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	13,200	-	-	\$ 13,200
2200 INSTRUCTIONAL STAFF SPRT	174,000	31,255	59,044	-	3,742	57,735	-	6,000	\$ 331,776
PROJECT TOTAL	174,000	31,255	59,044	-	3,742	100,535	-	6,000	\$ 374,576
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	30,211	6,789	500	-	-	1,500	-	6,405	\$ 45,405
PROJECT TOTAL	30,211	6,789	500	-	-	1,500	-	6,405	\$ 45,405
2218 CURRICULUM DEVELOPMENT COUNCIL									
2200 INSTRUCTIONAL STAFF SPRT	9,765	2,389	-	-	-	-	-	-	\$ 12,154
2212 CURRICULUM DEVELOPMENT	254,504	52,393	3,000	-	2,600	5,296	-	5,318	\$ 323,111
PROJECT TOTAL	264,269	54,782	3,000	-	2,600	5,296	-	5,318	\$ 335,265
2225 INSTRUCTIONAL TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	3,500	494	1,500	-	2,146	5,791	3,000	1,746	\$ 18,177
PROJECT TOTAL	3,500	494	1,500	-	2,146	5,791	3,000	1,746	\$ 18,177

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
2228 CATALOGING SUPPORT SVCS									
2222 LIBRARY SUPPORT SVCS	81,252	21,567	-	-	-	5,085	-	-	\$ 107,904
PROJECT TOTAL	81,252	21,567	-	-	-	5,085	-	-	\$ 107,904
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPPRT	349,248	81,733	-	3,100	9,210	1,400	-	850	\$ 445,541
2212 CURRICULUM DEVELOPMENT	3,087	436	2,031	-	825	-	-	-	6,379
2214 EVALUATION INSTRUCT SVCS	1,000	140	4,000	-	-	3,803	-	-	8,943
PROJECT TOTAL	353,335	82,309	6,031	3,100	10,035	5,203	-	850	\$ 460,863
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	311,316	59,700	-	179	8,284	3,961	1,000	2,057	\$ 386,497
PROJECT TOTAL	311,316	59,700	-	179	8,284	3,961	1,000	2,057	\$ 386,497
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	179,385	35,534	8,700	500	9,407	6,870	1,000	2,500	\$ 243,896
PROJECT TOTAL	179,385	35,534	8,700	500	9,407	6,870	1,000	2,500	\$ 243,896
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	22,000	-	-	\$ 22,000
PROJECT TOTAL	-	-	-	-	-	22,000	-	-	\$ 22,000
2491 SCHOOL LEVEL SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	32,241	9,577	-	-	-	-	-	-	\$ 41,818
2400 SCHOOL ADMIN SUPPORT SVC	31,117	3,916	46,639	1,300	-	22,360	22,964	5,594	\$ 133,890
PROJECT TOTAL	63,358	13,493	46,639	1,300	-	22,360	22,964	5,594	\$ 175,708
2492 OPEN ENROLLMENT									
2300 ADMIN GEN SUPPORT SVCS	90,835	22,916	20,668	-	12,500	3,000	-	3,000	\$ 152,919
PROJECT TOTAL	90,835	22,916	20,668	-	12,500	3,000	-	3,000	\$ 152,919
2550 MAILROOM									
2530 WAREHOUSING/DISTRIBUTING	39,914	10,673	-	7,600	-	-	-	-	\$ 58,187
PROJECT TOTAL	39,914	10,673	-	7,600	-	-	-	-	\$ 58,187
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	21,616	5,074	3,000	40,000	1,500	2,500	4,000	-	\$ 77,690
PROJECT TOTAL	21,616	5,074	3,000	40,000	1,500	2,500	4,000	-	\$ 77,690
2828 CABLE TV									
2820 COMMUNICATION SERVICES	-	-	2,522	-	-	-	-	-	\$ 2,522
PROJECT TOTAL	-	-	2,522	-	-	-	-	-	\$ 2,522
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	42,845	11,091	-	-	-	-	-	-	\$ 53,936
PROJECT TOTAL	42,845	11,091	-	-	-	-	-	-	\$ 53,936
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	1,279,936	293,095	-	6,740	-	-	-	-	\$ 1,579,771
0033 TEEN PARENTING PROGRAM	406,702	104,954	11,836	-	1,200	7,123	-	500	532,315
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,486	-	-	7,486
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,078	-	-	2,078
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	7,229	2,066	-	-	-	2,500	-	129	11,924
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,955	-	-	8,955
0929 OTHER HOME EC	-	-	-	-	-	1,002	-	-	1,002



Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
3120 STATE VOCATIONAL ED (continued)									
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	\$ 13,893
0939 OTHER OCCUP PREPARATION	6,730	1,916	-	-	900	1,000	-	500	11,046
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	30,409	8,695	-	-	-	2,500	-	324	41,928
1022 GRAPHIC ARTS	58,464	13,320	-	-	-	5,000	-	322	77,106
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOG	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	73,250	9,867	-	-	-	8,000	-	500	91,617
2122 COUNSELING SERVICES	66,332	14,443	-	-	-	125	-	194	81,094
2134 NURSING SERVICES	42,284	10,016	-	-	-	-	-	-	52,300
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	193,628	37,550	-	-	2,800	8,520	-	852	243,350
2410 PRINCIPAL'S OFFICE	271,178	68,916	-	8,205	-	10,000	-	526	358,825
2490 OTHER SCHL ADMIN SUPPORT	6,356	1,902	-	-	664	-	-	-	8,922
PROJECT TOTAL	2,443,998	566,929	13,836	14,945	5,564	126,742	-	6,166	\$ 3,178,180
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	17,011	5,000	-	1,000	5,056	-	-	\$ 148,719
0093 HOMEBOUND/HOSPITAL	23,879	3,408	-	-	-	-	-	-	27,287
1700 SPECIAL EDUCATION	14,518,534	3,735,621	13,730	14,787	617,535	78,146	22,554	17,032	19,017,939
1710 PHYS DISABILITY	623,307	137,837	-	-	-	-	-	-	761,144
1720 VISUAL DISABILITY	96,216	21,691	-	-	-	-	-	-	117,907
1730 HEARING DISABILITY	610,263	153,336	-	-	-	473	-	-	764,072
1740 S.L.I.C.	-	-	-	-	-	1,247	-	-	1,247
1750 SIED SPED SPECIAL ED	-	-	-	-	-	665	-	-	665
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	407	-	-	407
1770 SPEECH/LANGUAGE DISABILITY	2,044,257	447,291	-	-	-	-	-	-	2,491,548
1780 MULTIPLE DISABILITIES	-	-	-	-	-	257	-	-	257
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	851,969	187,661	200	-	262,711	-	-	-	1,302,541
2113 SOCIAL WORK SERVICES	1,163,678	245,559	-	-	-	-	-	-	1,409,237
2139 OTHER HLTH SVCS-MEDICAID	18,445	2,600	-	-	-	-	-	-	21,045
2140 PSYCHOLOGICAL SERVICES	1,306,147	276,025	-	-	-	-	-	-	1,582,172
2153 AUDIOLOGY SERVICES	75,336	15,727	-	-	-	-	-	-	91,063
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL ED	432,377	97,654	-	-	2,000	3,000	-	10,280	545,311
PROJECT TOTAL	21,885,060	5,341,421	55,930	14,787	886,246	94,134	22,554	27,312	\$ 28,327,444
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	83,209	18,844	-	-	-	-	-	-	\$ 102,053
1909 FAIRS AND COMPETITIONS	6,893	1,483	-	-	-	-	-	-	8,376
2237 ADMIN TAG PROGRAMS	68,314	14,056	9,000	-	-	56,540	-	-	147,910
PROJECT TOTAL	158,416	34,383	9,000	-	-	56,540	-	-	\$ 258,339
GRAND TOTAL	151,486,622	35,122,312	3,319,528	3,009,917	1,823,101	12,133,734	904,948	897,015	\$ 208,697,177

Authorized Positions

	2004-05 Audited	2005-06 Audited	2006-07 Audited	2007-08 Unaudited	2008-09 Projected
Classroom Teachers	1,553.508	1,543.058	1,559.966	1,579.844	1,601.710
Other Teachers	101.200	105.346	110.295	110.795	107.193
Psychologists/Social Workers/OT/PT	90.620	92.738	92.738	92.738	92.038
Admin/Principals	107.061	106.261	106.911	106.961	109.311
Professional Support	32.726	29.476	31.776	35.776	36.776
Technical Support	27.750	29.250	29.250	30.250	35.600
Paraeducators/Liaisons/Monitors	7.135	5.500	8.030	8.030	369.939
Office/Administrative Support	214.231	204.831	204.676	206.976	205.278
Trades and Services	234.585	216.585	216.585	222.085	218.585
TOTAL FTE:	2,368.816	2,333.045	2,360.227	2,393.455	2,776.430

Authorized Positions do not include positions funded by the Charter Schools.

Note: In 2005-06, 31.0 FTE for Transportation Services were moved to the Transportation Fund,

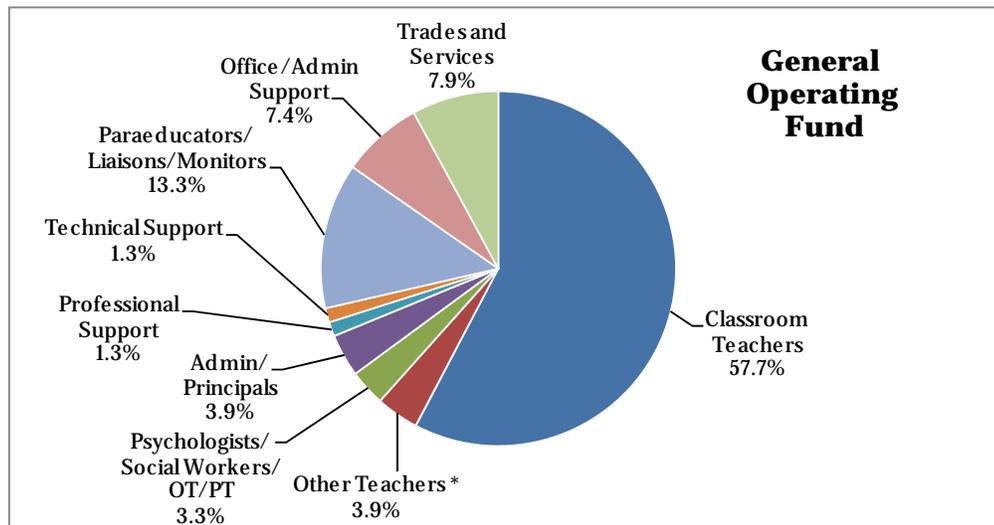
including 1.0 administrator, 4.0 professional support, 8.0 office support and 18.0 trades and services.

Note: The 2008-09 Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.

	2004-05 Audited	2005-06 Audited	2006-07 Audited	2007-08 Unaudited	2008-09 Projected
TOTAL STUDENT FTE	26,789.5	26,741.0	26,914.5	27,229.0	27,491.8
STUDENT FTE (Less Charters)	24,955.0	24,830.5	24,857.0	25,104.0	25,260.6
CHARTER STUDENT FTE	1,834.5	1,910.5	2,057.5	2,125.0	2,231.2

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.

* Other Teachers- Temporary Assignments, Media Specialists & Counselors



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



Location Budget by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	8.741	562,189	123,662	91,720	-	-	306,791	-	-	\$ 1,084,362
102 RESERVES - ELEM LEVEL	1.969	60,637	17,182	7,500	-	33,500	86,060	-	13,600	218,479
103 IT - ELEM LEVEL	4.850	253,718	60,130	-	-	-	21,414	336,076	-	671,338
119 BEAR CREEK ELEMENTARY	28.521	1,527,793	359,788	-	21,472	1,203	70,285	1,555	1,892	1,983,988
120 BIRCH ELEMENTARY	35.312	1,914,768	448,471	-	30,584	1,790	69,702	-	1,700	2,467,015
124 COLUMBINE ELEMENTARY	52.874	2,614,226	635,355	-	27,444	1,396	74,305	244	2,285	3,355,255
127 CREST VIEW ELEMENTARY	45.721	2,430,736	572,882	-	24,267	2,140	90,731	1,000	650	3,122,406
130 DOUGLASS ELEMENTARY	32.239	1,725,493	405,036	1,350	17,573	1,830	85,694	1,800	1,080	2,239,856
131 SANCHEZ ELEMENTARY	39.890	2,088,348	495,759	-	26,875	1,640	62,168	400	1,000	2,676,190
132 EISENHOWER ELEMENTARY	45.317	2,293,291	551,505	-	45,683	1,586	99,178	1,910	3,569	2,996,722
134 EMERALD ELEMENTARY	42.936	2,324,603	544,340	-	21,018	1,440	78,532	3,000	4,640	2,977,573
136 FLATIRONS ELEMENTARY	26.447	1,396,701	330,189	-	26,822	1,295	51,908	-	2,636	1,809,551
138 FOOTHILL ELEMENTARY	43.383	2,233,438	532,837	-	30,692	1,585	90,273	2,129	2,194	2,893,148
141 GOLD HILL ELEMENTARY	3.681	193,367	45,844	-	3,293	84	9,151	-	244	251,983
144 HEATHERWOOD ELEMENTARY	36.644	1,824,147	441,654	1,772	38,357	1,365	84,936	961	4,594	2,397,786
147 JAMESTOWN ELEMENTARY	3.179	164,236	39,216	-	3,324	334	16,532	-	-	223,642
150 KOHL ELEMENTARY	45.484	2,230,351	542,182	2	21,006	1,992	77,170	1,400	1,201	2,875,304
153 LAFAYETTE ELEMENTARY	55.023	2,751,062	665,064	-	20,644	1,390	85,100	-	2,943	3,526,203
154 RYAN ELEMENTARY	41.676	2,201,423	520,451	-	24,068	2,090	65,764	-	1,100	2,814,896
156 FIRESIDE ELEMENTARY	37.922	1,993,481	471,309	4,000	48,747	1,763	89,963	345	1,077	2,610,685
157 LOUISVILLE ELEMENTARY	38.803	1,977,953	474,038	-	38,487	1,440	72,177	800	1,800	2,566,695
158 COAL CREEK ELEMENTARY	33.409	1,774,792	419,386	-	16,510	1,390	76,233	700	1,070	2,290,081
161 BC SIS	24.999	1,340,051	315,478	600	14,187	1,340	43,128	-	665	1,715,449
162 MAPLETON ELEMENTARY	0.000	-	-	-	10,445	-	16,618	-	-	27,063
164 CREEKSIDE ELEMENTARY	43.299	2,176,834	525,281	-	26,260	1,540	82,121	250	2,600	2,814,886
166 MESA ELEMENTARY	30.579	1,629,886	383,622	1,063	26,902	2,277	63,815	745	5,054	2,113,364
169 NEDERLAND ELEMENTARY	29.921	1,533,777	366,262	-	16,831	1,488	86,120	-	299	2,004,777
180 PIONEER ELEMENTARY	49.664	2,426,770	591,706	1,394	28,245	1,640	87,977	500	2,804	3,141,036
185 SUPERIOR ELEMENTARY	48.744	2,596,607	610,876	-	18,933	2,307	122,153	-	3,378	3,354,254
190 UNIVERSITY HILL ELEM	45.257	2,131,025	529,025	3,705	23,674	1,499	68,983	329	913	2,759,153
192 HIGH PEAKS ELEMENTARY	25.053	1,275,966	305,902	225	13,210	1,136	41,339	145	1,500	1,639,423
193 COMMUNITY MONTESSORI	21.437	1,141,013	268,827	-	6,758	1,607	58,124	-	1,297	1,477,626
194 WASHINGTON ELEMENTARY	0.000	-	-	-	5,279	-	-	-	-	5,279
196 WHITTIER ELEMENTARY	32.941	1,805,719	420,701	509	19,620	1,603	38,591	2,880	2,030	2,291,653
	1,055.915	54,594,401	13,013,960	113,840	697,210	77,690	2,473,036	357,169	69,815	\$ 71,397,121

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	12.450	739,563	167,480	91,000	-	-	341,316	-	-	\$ 1,339,359
202 RESERVES - MIDDLE LEVEL	1.751	114,576	25,812	344,200	-	27,151	2,470	-	-	514,209
203 IT - MIDDLE LEVEL	0.000	84,921	11,974	-	-	-	3,333	131,271	-	231,499
210 BASE LINE MIDDLE	0.000	-	-	-	-	-	4,098	-	-	4,098
225 BROOMFIELD HEIGHTS MIDDLE	48.493	2,531,156	601,744	194	29,266	3,226	109,751	972	5,540	3,281,849
230 MANHATTAN MIDDLE	47.465	2,571,516	602,466	-	33,794	2,341	115,661	641	5,235	3,331,654
240 CASEY MIDDLE	39.573	2,154,023	503,919	-	28,656	4,318	90,860	2,062	11,338	2,795,176
250 CENTENNIAL MIDDLE	51.424	2,872,381	664,777	-	33,074	3,566	118,410	3,591	4,921	3,700,720
252 ANGEVINE MIDDLE	62.710	3,289,780	780,749	-	46,424	6,520	173,150	-	3,500	4,300,123
254 LOUISVILLE MIDDLE	45.621	2,518,887	586,037	-	61,592	4,595	117,849	1,946	3,016	3,293,922
260 PLATT MIDDLE	42.294	2,372,464	548,588	1,950	85,829	4,680	151,677	850	950	3,166,988
270 SOUTHERN HILLS MIDDLE	46.542	2,421,729	576,116	636	51,529	4,498	101,875	2,603	4,217	3,163,203
LEVEL TOTAL	398.323	21,670,996	5,069,662	437,980	370,164	60,895	1,330,450	143,936	38,717	\$ 29,122,800
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.629	452,999	102,602	98,000	-	-	524,915	-	360	\$ 1,178,876
302 RESERVES - SENIOR LEVEL	5.141	284,655	66,597	529,597	19,900	201,048	18,682	-	16,738	1,137,217
303 IT-HIGH SCHOOL LEVEL	0.000	154,826	21,830	-	-	-	9,333	73,272	-	259,261
310 BOULDER HIGH	133.907	7,435,444	1,726,513	14,744	75,472	18,250	344,532	6,948	8,935	9,630,838
315 BROOMFIELD HIGH	107.356	5,811,122	1,362,031	-	56,812	8,299	277,174	26,956	8,884	7,551,278
320 CENTAURUS HIGH	95.102	5,184,024	1,211,550	-	71,451	11,712	271,240	-	11,493	6,761,470
330 FAIRVIEW HIGH	129.831	7,142,536	1,669,301	14,000	69,035	12,344	390,924	5,561	17,566	9,321,267
350 NEW VISTA HIGH	29.820	1,758,459	398,749	15,897	33,038	5,659	93,486	3,640	3,138	2,312,066
360 MONARCH HIGH	106.147	5,828,540	1,357,608	1,369	27,476	8,015	294,407	16,300	16,766	7,550,481
LEVEL TOTAL	614.933	34,052,605	7,916,781	673,607	353,184	265,327	2,224,693	132,677	83,880	\$ 45,702,754
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	26.074	1,559,422	351,880	15,035	10,630	3,070	12,237	1,192	3,179	\$ 1,956,645
490 TECHNICAL ED CENTER	39.299	2,042,715	486,099	2,000	28,172	900	286,253	-	4,314	2,850,453
LEVEL TOTAL	65.373	3,602,137	837,979	17,035	38,802	3,970	298,490	1,192	7,493	\$ 4,807,098
COMBINATION SCHOOLS										
502 MONARCH K-8	60.623	3,309,745	772,656	-	87,751	3,776	178,846	249	9,248	\$ 4,362,271
503 NEDERLAND MIDDLE/SENIOR	40.826	2,387,565	543,085	-	22,690	7,948	146,443	1,094	2,017	3,110,842
504 NEDERLAND MIDDLE	0.000	16,657	2,243	-	-	-	6,931	-	-	25,831
505 ASPEN CREEK K-8	73.530	3,933,188	926,228	1,230	43,624	3,453	150,646	534	5,872	5,064,775
506 ELDORADO K-8	76.270	4,152,742	970,495	3,316	46,019	5,193	185,995	3,503	7,971	5,375,234
507 HALCYON	4.365	268,176	59,975	-	8,098	113	2,291	-	-	338,653
590 SUMMER SCHOOL	0.000	117,293	13,897	1,200	500	200	2,200	-	1,000	136,290
LEVEL TOTAL	255.614	14,185,366	3,288,579	5,746	208,682	20,683	673,352	5,380	26,108	\$ 18,413,896
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.500	32,881	7,171	-	7,673	-	33,320	-	-	\$ 81,045
932 BOULDER PREP CHARTER	1.000	65,765	14,343	-	-	-	-	-	-	80,108
952 HORIZONS K-8 CHARTER	0.000	-	-	-	17,292	-	28,481	-	-	45,773
954 JUSTICE HIGH CHARTER	1.000	65,765	14,343	-	-	-	-	-	-	80,108
956 PEAK TO PEAK CHARTER	2.600	149,457	34,263	-	-	-	-	-	-	183,720
LEVEL TOTAL	5.100	313,868	70,120	-	24,965	-	61,801	-	-	\$ 470,754



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
CENTRALIZED SERVICES										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	4,862	692	-	-	-	-	-	-	\$ 5,554
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	22,000	-	-	22,000
2321 SUPERINTENDENT	2.600	277,994	74,592	25,309	1,710	13,152	7,937	2,850	7,887	411,431
LOCATION TOTAL	2.600	282,856	75,284	25,309	1,710	13,152	29,937	2,850	7,887	\$ 438,985
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.500	216,213	43,294	8,500	541	4,634	9,020	1,420	2,529	\$ 286,151
LOCATION TOTAL	2.500	216,213	43,294	8,500	541	4,634	9,020	1,420	2,529	\$ 286,151
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.600	60,614	11,611	20,000	-	-	-	-	-	\$ 92,225
2315 LEGAL SERVICES	1.800	156,859	31,324	103,157	-	2,500	1,650	-	2,500	297,990
LOCATION TOTAL	2.400	217,473	42,935	123,157	-	2,500	1,650	-	2,500	\$ 390,215
605 LEARNING SERVICES										
2100 SUPPORT SERVICES-STUDENTS	1.000	78,115	16,123	-	-	-	-	-	-	\$ 94,238
2200 INSTRUCTIONAL STAFF SPPRT	5.100	430,082	118,653	2,265	50	4,062	9,875	-	1,900	566,887
2210 IMPROVEMENT INSTRUC SVCS	1.000	173,554	29,614	42,701	876	15,459	96,894	-	11,000	370,098
2211 ADMIN LEARNING SERVICES	2.050	196,779	38,295	7,985	1,500	3,042	10,375	1,275	19,500	278,751
2212 CURRICULUM DEVELOPMENT	3.250	254,504	52,393	3,000	-	2,600	5,296	-	5,318	323,111
2213 STAFF DEVELOPMENT	1.000	57,978	13,224	12,820	-	-	8,292	-	-	92,314
2214 EVALUATION INSTRUC SVCS	0.000	27,948	3,941	22,500	-	2,500	2,767	-	10,000	69,656
2219 LEARNING MATERIALS CENTER	0.600	26,206	6,725	-	-	700	862	-	1,200	35,693
2223 AUDIOVISUAL SERVICES	1.000	43,414	11,205	720	10,000	250	19,998	2,700	1,063	89,350
LOCATION TOTAL	15.000	1,288,580	290,173	91,991	12,426	28,613	154,359	3,975	49,981	\$ 1,920,098
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	223,230	51,762	-	-	-	-	-	-	\$ 274,992
2214 EVALUATION INSTRUC SVCS	2.800	277,017	49,536	34,222	-	1,795	4,002	-	2,525	369,097
2300 ADMIN GEN SUPPORT SVCS	2.000	90,835	22,916	20,668	-	12,500	3,000	-	3,000	152,919
2814 RESEARCH/EVALUATION SVCS	4.000	196,133	47,840	23,323	1,154	12,550	15,420	2,280	6,500	305,200
LOCATION TOTAL	12.800	787,215	172,054	78,213	1,154	26,845	22,422	2,280	12,025	\$ 1,102,208
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	12,765	1,800	-	-	-	-	-	-	\$ 14,565
0033 TEEN PARENTING PROGRAM	9.375	406,702	104,954	11,836	-	1,200	7,123	-	500	532,315
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	8,000	-	500	8,500
2232 ADMIN VOC VOCATIONAL ED	2.000	193,628	37,550	-	-	2,800	8,520	-	852	243,350
2490 OTHER SCHL ADMIN SUPPORT	0.200	6,356	1,902	-	-	664	-	-	-	8,922
LOCATION TOTAL	11.575	619,451	146,206	11,836	-	4,664	26,153	-	1,852	\$ 810,162

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
CENTRALIZED SERVICES										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	17,011	5,000	-	1,000	5,056	-	-	\$ 148,719
0093 HOMEBOUND/HOSPITAL	0.000	23,879	3,408	-	-	-	-	-	-	27,287
1700 SPECIAL EDUCATION	28.777	1,213,400	306,657	13,730	13,300	617,122	48,046	22,554	16,572	2,251,381
1710 PHYS DISABILITY	9.825	623,307	137,837	-	-	-	-	-	-	761,144
1720 VISUAL DISABILITY	1.600	96,216	21,691	-	-	-	-	-	-	117,907
1730 HEARING DISABILITY	13.340	610,263	153,336	-	-	-	-	-	-	763,599
1770 SPEECH/LANGUAGE DISABILITY	31.200	2,044,257	447,291	-	-	-	-	-	-	2,491,548
1791 PRESCH DISABILITY CHILD	4.175	247,234	55,567	200	-	262,711	-	-	-	565,712
2113 SOCIAL WORK SERVICES	16.588	1,163,678	245,559	-	-	-	-	-	-	1,409,237
2140 PSYCHOLOGICAL SERVICES	17.950	1,306,147	276,025	-	-	-	-	-	-	1,582,172
2153 AUDIOLOGY SERVICES	1.000	75,336	15,727	-	-	-	-	-	-	91,063
2213 STAFF DEVELOPMENT	0.000	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	5.100	261,143	62,649	-	-	-	-	-	780	324,572
LOCATION TOTAL	129.555	7,785,512	1,742,758	55,930	13,300	883,833	57,102	22,554	17,352	\$ 10,578,341
613 STUDENT SUCCESS										
1900 STUDENT ACTIVITIES	0.000	11,416	1,612	-	-	1,250	4,350	-	1,100	\$ 19,728
1909 FAIRS AND COMPETITIONS	0.250	14,614	3,333	-	-	-	-	-	-	17,947
2200 INSTRUCTIONAL STAFF SPVRT	0.375	34,151	6,737	-	-	-	-	-	-	40,888
2231 ADMIN SPED SPECIAL EDUC	1.125	102,453	20,213	-	-	2,000	3,000	-	-	127,666
2237 ADMIN TAG PROGRAMS	2.450	147,630	33,080	9,000	-	4,882	93,033	-	1,500	289,125
LOCATION TOTAL	4.200	310,264	64,975	9,000	-	8,132	100,383	-	2,600	\$ 495,354
614 INSTITUTIONAL EQUITY										
2100 SUPPORT SERVICES-STUDENTS	1.000	83,056	16,829	-	-	-	-	-	-	\$ 99,885
2200 INSTRUCTIONAL STAFF SPVRT	1.500	174,000	31,255	59,044	-	3,742	56,246	-	6,000	330,287
LOCATION TOTAL	2.500	257,056	48,084	59,044	-	3,742	56,246	-	6,000	\$ 430,172
616 LITERACY & LANGUAGE										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,790	-	-	\$ 10,790
0020 GEN MIDDLE EDUCATION	0.188	4,321	1,553	-	-	-	9,790	-	-	15,664
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	9,790	-	-	9,790
0090 OTHER GEN EDUCATION	0.360	25,550	6,015	800	-	-	4,350	-	1,000	37,715
2200 INSTRUCTIONAL STAFF SPVRT	6.027	315,097	74,996	-	3,100	9,210	1,400	-	850	404,653
2212 CURRICULUM DEVELOPMENT	0.000	3,087	436	2,031	-	825	-	-	-	6,379
2214 EVALUATION INSTRUCT SVCS	0.500	16,645	4,861	4,000	-	-	3,803	-	-	29,309
LOCATION TOTAL	7.075	364,700	87,861	6,831	3,100	10,035	39,923	-	1,850	\$ 514,300
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	6,194	-	-	\$ 6,194
0090 OTHER GEN EDUCATION	0.000	28,117	4,442	-	-	-	-	-	-	32,559
2100 SUPPORT SERVICES-STUDENTS	0.000	-	-	158,465	-	-	-	-	-	158,465
2113 SOCIAL WORK SERVICES	2.300	79,153	22,705	-	-	-	-	-	-	101,858
2231 ADMIN SPECIAL EDUCATION	1.000	68,781	14,792	-	-	-	-	-	-	83,573
2300 ADMIN GEN SUPPORT SVCS	3.000	311,316	59,700	-	179	8,284	3,961	1,000	2,057	386,497
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	13,558	1,958	8,195	650	-	12,430	15,482	1,083	53,356
LOCATION TOTAL	6.300	500,925	103,597	166,660	829	8,284	22,585	16,482	3,140	\$ 822,502



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
CENTRALIZED SERVICES										
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	22,810	3,826	-	2,792	-	25	-	25	\$ 29,478
1000 INDUST ARTS/TECHNOLOGY ED	0.000	-	-	-	-	-	1,000	-	-	1,000
2119 OTHER ATTND/SOCIAL WORK	1.000	51,237	12,288	-	-	-	-	-	-	63,525
2122 COUNSELING SERVICES	0.800	53,066	11,554	-	-	2,067	603	-	298	67,588
2300 ADMIN GEN SUPPORT SVCS	3.000	211,626	45,111	8,700	500	9,407	6,870	1,000	2,500	285,714
2319 OTHER BOE SERVICES	0.000	-	-	-	-	2,400	100	-	200	2,700
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	17,559	1,958	38,444	650	-	9,930	7,482	4,511	80,534
2410 PRINCIPAL'S OFFICE	0.517	33,548	6,840	-	-	-	-	-	-	40,388
LOCATION TOTAL	5.317	389,846	81,577	47,144	3,942	13,874	18,528	8,482	7,534	\$ 570,927
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	8,500	-	32,178	7,251	-	26,009	\$ 73,938
2312 BOE SECTRY BOARD OF EDUC	0.400	28,269	6,018	-	-	-	-	-	-	34,287
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	28,269	6,018	121,950	-	33,782	7,251	-	26,009	\$ 223,279
635 DISTRICT-WIDE INSTRUCTION										
0093 HOMEBOUND/HOSPITAL	0.000	20,720	2,956	-	-	-	-	-	-	\$ 23,676
1900 STUDENT ACTIVITIES	0.000	1,616	217	-	-	-	-	-	-	1,833
2100 SUPPORT SERVICES-STUDENTS	1.000	87,198	17,352	-	-	-	45,000	-	-	149,550
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2490 OTHER SCHL ADMIN SUPPORT	0.000	2,214	312	-	-	-	-	-	-	2,526
2600 MAINTENANCE & OPERATIONS	0.000	795	113	-	950	-	-	-	-	1,858
LOCATION TOTAL	1.000	112,543	20,950	-	950	43,975	45,000	-	-	\$ 223,418
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	91,948	-	\$ 91,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	5,000	-	-	-	194	5,194
2610 ADMIN MAINTENANCE & OPS	2.500	217,992	43,496	-	120	4,750	300	330	240	267,228
2811 PLANNING SERVICES	1.000	81,131	16,554	19,776	450	4,650	15,978	3,000	3,250	144,789
LOCATION TOTAL	3.500	299,123	60,050	19,776	5,570	9,400	16,278	95,278	3,684	\$ 509,159
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	54.250	3,042,406	704,559	-	72,090	24,880	594,329	3,420	49,276	\$ 4,490,960
2601 ZONE 1 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	4.250	299,864	63,919	-	-	-	-	-	-	363,783
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	58.500	3,342,270	768,478	2,000	74,090	24,880	597,329	3,420	49,276	\$ 4,861,743

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
CENTRALIZED SERVICES										
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	2,993	-	\$ 2,993
2620 ENVIRONMENTAL SERVICES	6.300	349,543	81,091	21,783	208,965	7,200	3,936	4,000	-	676,518
LOCATION TOTAL	6.300	349,543	81,091	21,783	208,965	7,200	3,936	6,993	-	\$ 679,511
644 PLANNING & ENGINEERING										
2811 PLANNING SERVICES	1.000	90,122	17,837	-	-	-	144,735	-	-	\$ 252,694
LOCATION TOTAL	1.000	90,122	17,837	-	-	-	144,735	-	-	\$ 252,694
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	175,000	-	-	\$ 175,000
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	30,952	-	36,157	-	-	67,109
LOCATION TOTAL	0.000	-	-	-	30,952	-	211,157	-	-	\$ 242,109
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	268,900	58,278	51,721	500	17,556	6,500	3,800	15,527	\$ 422,782
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	6,500	2,100	-	-	8,600
LOCATION TOTAL	4.000	268,900	58,278	51,721	500	24,056	8,600	3,800	15,527	\$ 431,382
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	61,853	12,559	-	-	1,140	9,250	-	-	\$ 84,802
LOCATION TOTAL	0.750	61,853	12,559	-	-	1,140	9,250	-	-	\$ 84,802
687 HUMAN RESOURCES										
2213 STAFF DEVELOPMENT	0.000	-	142,515	-	-	-	-	-	-	\$ 142,515
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,392	6,576	-	-	500	-	4,000	22,338
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	13,000	-	-	-	-	13,000
2830 HUMAN RESOURCES	13.400	849,512	189,841	92,972	1,940	19,403	10,910	1,035	16,250	1,181,863
2832 RECRUITMENT/PLACEMENT SVC	0.500	21,564	5,557	-	-	9,280	-	-	-	36,401
2835 EMPLOYEE INSURANCE SVCS	0.000	1,500	212	9,000	-	350	300	50	1,150	12,562
2839 HORIZONTALS/RECLASS/BVEA	0.000	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
LOCATION TOTAL	13.900	882,446	339,517	108,548	14,940	131,033	11,710	1,085	21,400	\$ 1,510,679
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	9.500	602,484	132,685	2,280	642	3,162	2,752	100	7,750	\$ 751,855
LOCATION TOTAL	9.500	602,484	132,685	2,280	642	3,162	2,752	100	7,750	\$ 751,855
689 INFORMATION TECHNOLOGY										
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	-	5,500	-	-	\$ 5,500
2220 MEDIA SUPPORT SERVICES	2.000	141,034	30,052	1,500	-	6,146	9,791	7,000	1,746	197,269
2222 LIBRARY SUPPORT SVCS	2.000	89,185	22,686	-	-	-	5,085	-	-	116,956
2226 INTERNET SUPPORT	0.000	-	-	-	10,000	-	-	-	-	10,000
2840 INFORMATION SYSTEMS SVCS	24.000	1,639,938	352,818	131,175	250,286	12,493	484,814	68,550	6,715	2,946,789
LOCATION TOTAL	28.000	1,870,157	405,556	132,675	260,286	18,639	505,190	75,550	8,461	\$ 3,276,514



Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2008-09 REVISED BUDGET
CENTRALIZED SERVICES										
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	0.900	112,551	20,539	-	-	-	-	-	-	133,090
2516 FINANCIAL ACCOUNTING SVCS	11.450	602,663	142,958	5,300	-	24,672	22,824	900	2,197	801,514
LOCATION TOTAL	12.350	715,214	163,497	5,300	-	24,672	23,324	900	2,197	\$ 935,104
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	263,156	57,427	360	204	3,789	3,035	927	2,484	\$ 331,382
LOCATION TOTAL	4.000	263,156	57,427	360	204	3,789	3,035	927	2,484	\$ 331,382
698 HEALTH SERVICES										
2134 NURSING SERVICES	11.100	567,870	136,237	14,000	4,000	6,400	7,765	600	2,710	\$ 739,582
2139 OTHER HLTH SVCS-MEDICAID	4.000	169,434	44,002	50,000	-	-	-	-	-	263,436
2200 INSTRUCTIONAL STAFF SPRT	0.500	30,211	6,789	500	-	-	1,500	-	6,405	45,405
LOCATION TOTAL	15.600	767,515	187,028	64,500	4,000	6,400	9,265	600	9,115	\$ 1,048,423
LEVEL TOTAL	360.622	22,673,686	5,209,769	1,214,508	638,101	1,340,436	2,134,620	246,696	263,653	\$ 33,721,469
SERVICE CENTERS										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	9.500	442,810	110,440	3,273	10,500	3,350	3,100	450	19,065	\$ 592,988
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
LOCATION TOTAL	9.500	442,810	110,440	3,273	20,500	3,350	11,942	450	1,065	\$ 593,830
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	199,962	51,153	-	28,400	30	118,940	10,098	(302,439)	\$ 106,144
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	352	-	500	420	2,127	-	1,090	6,989
LOCATION TOTAL	4.550	202,462	51,505	-	28,900	450	121,067	10,098	(301,349)	\$ 113,133
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	65,644	14,345	57,000	613,470	30,300	-	7,350	-	\$ 788,109
LOCATION TOTAL	1.000	65,644	14,345	57,000	613,470	30,300	-	7,350	-	\$ 788,109
LEVEL TOTAL	15.050	710,916	176,290	60,273	662,870	34,100	133,009	17,898	(300,284)	\$ 1,495,072
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	(2,038,465)	(787,427)	-	-	-	-	-	-	\$ (2,825,892)
808 SCHOOL ALLOCATIONS	0.000	276,202	65,312	329,539	-	-	2,551,502	-	-	3,222,555
809 DISTRICT ALLOCATIONS	1.500	1,314,286	222,740	467,000	-	20,000	81,000	-	707,633	2,812,659
LEVEL TOTAL	1.500	(447,977)	(499,375)	796,539	-	20,000	2,632,502	-	707,633	\$ 3,209,322
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	-	-	2,918	-	-	\$ 2,918
971 EDUCATION CENTER BUILDING	4.000	130,624	38,547	-	15,939	-	168,863	-	-	353,973
LEVEL TOTAL	4.000	130,624	38,547	-	15,939	-	171,781	-	-	\$ 356,891
GRAND TOTAL	2,776.430	151,486,622	35,122,312	3,319,528	3,009,917	1,823,101	12,133,734	904,948	897,015	\$ 208,697,177

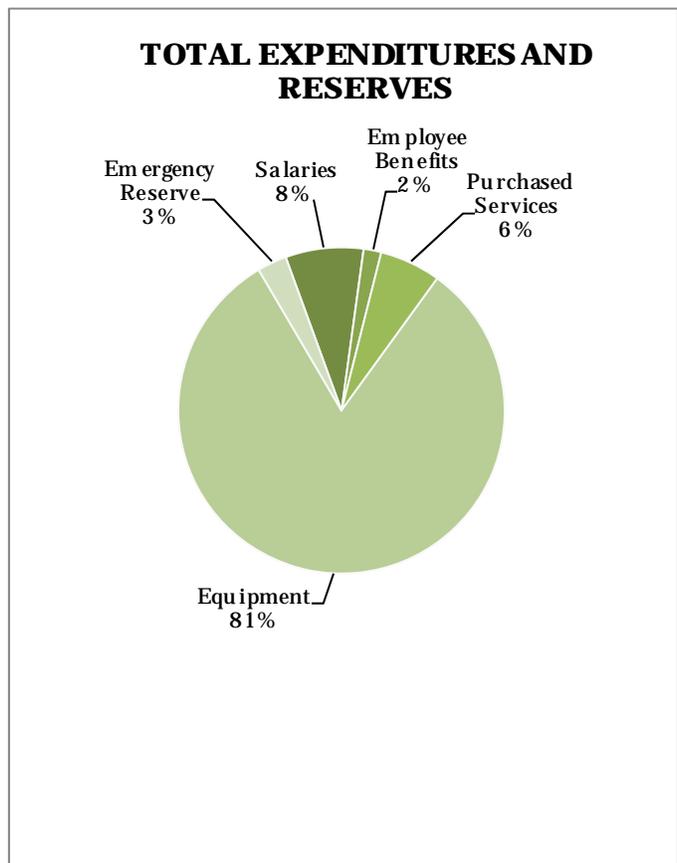
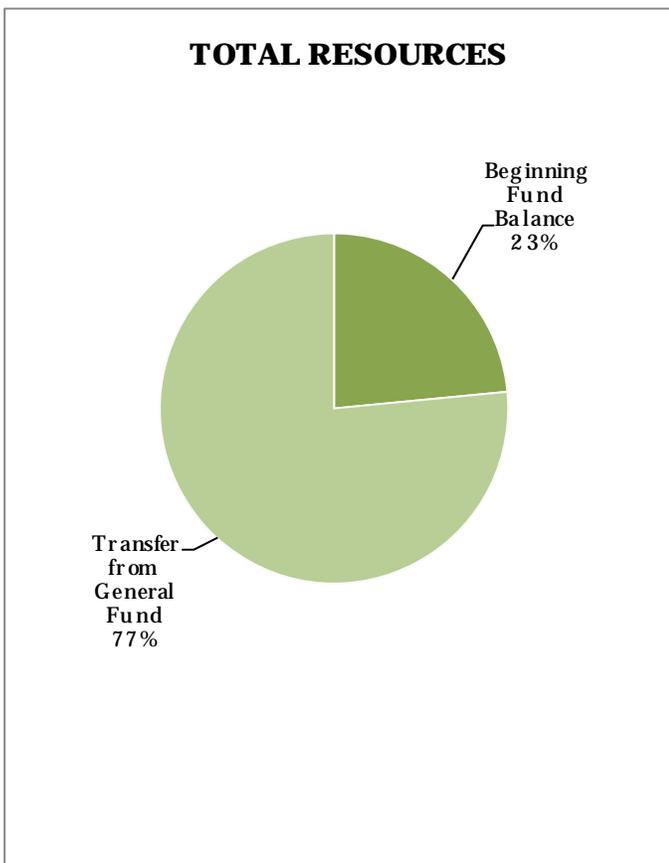
OTHER FUNDS

TECHNOLOGY FUND	266
ATHLETICS FUND	268
RISK MANAGEMENT FUND	272
COMMUNITY SCHOOLS FUND	274
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND	276
TUITION-BASED PRESCHOOL FUND	278
TRANSPORTATION FUND	280
COLORADO PRESCHOOL PROGRAM FUND	282
BOND REDEMPTION FUND	284
BUILDING FUND	286
PHASE 1 – PROJECT LIST	288
CAPITAL RESERVE FUND	290
PROJECT SUMMARY	292
NUTRITION SERVICES FUND	296
HEALTH INSURANCE FUND	298
DENTAL INSURANCE FUND	300
TRUST AND AGENCY FUNDS	302
PUPIL ACTIVITY FUND	304



Technology Fund
\$3,382,686

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with \$2.5 million of the funds made available from the passage of the transportation mill levy. The program will maintain current technologies by continuing a four-year replacement cycle for all computers within the Boulder Valley School District as well as provide training and software as needed. These increases are necessary to keep up with the annual increases in software licensing costs, increases in staff costs, and an ever-increasing demand for new and/or additional software titles. Further, the increase in funds will provide for future expansions in the instructional and operational application of technology.



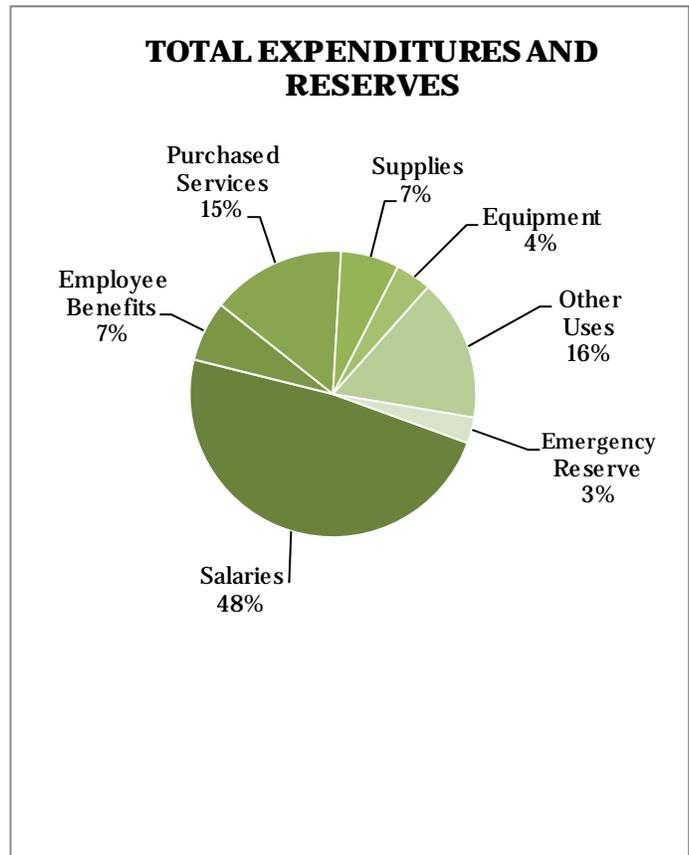
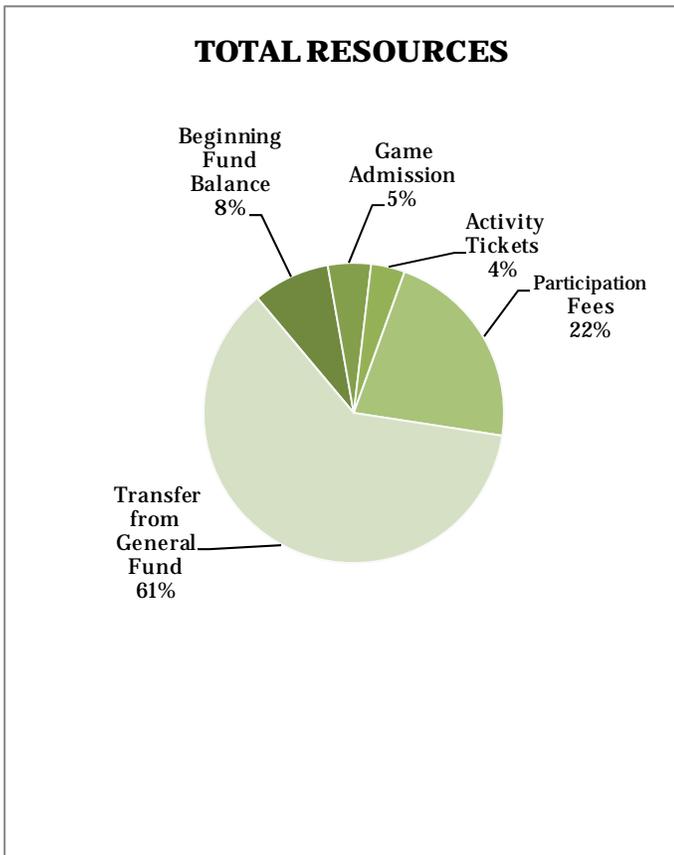
Technology Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 215,998	\$ 696,668	\$ 794,170
REVENUE:					
Transfer from General Fund	-	2,500,000	2,552,500	2,777,500	2,588,516
TOTAL REVENUE	\$ -	\$ 2,500,000	\$ 2,552,500	\$ 2,777,500	\$ 2,588,516
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 2,500,000</u>	<u>\$ 2,768,498</u>	<u>\$ 3,474,168</u>	<u>\$ 3,382,686</u>
EXPENDITURES:					
Salaries	\$ -	\$ 23,486	\$ 223,504	\$ 284,924	\$ 261,465
Employee Benefits	-	4,843	45,233	58,511	59,271
Purchased Services	-	99,595	76,024	203,526	205,000
Supplies	-	52,345	346,774	452,526	180,000
Equipment	-	2,103,733	1,380,295	1,680,511	2,578,425
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 3,284,161</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 98,525
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 3,382,686</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 215,998</u>	<u>\$ 696,668</u>	<u>\$ 794,170</u>	<u>\$ -</u>



Athletics Fund
\$3,225,752

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



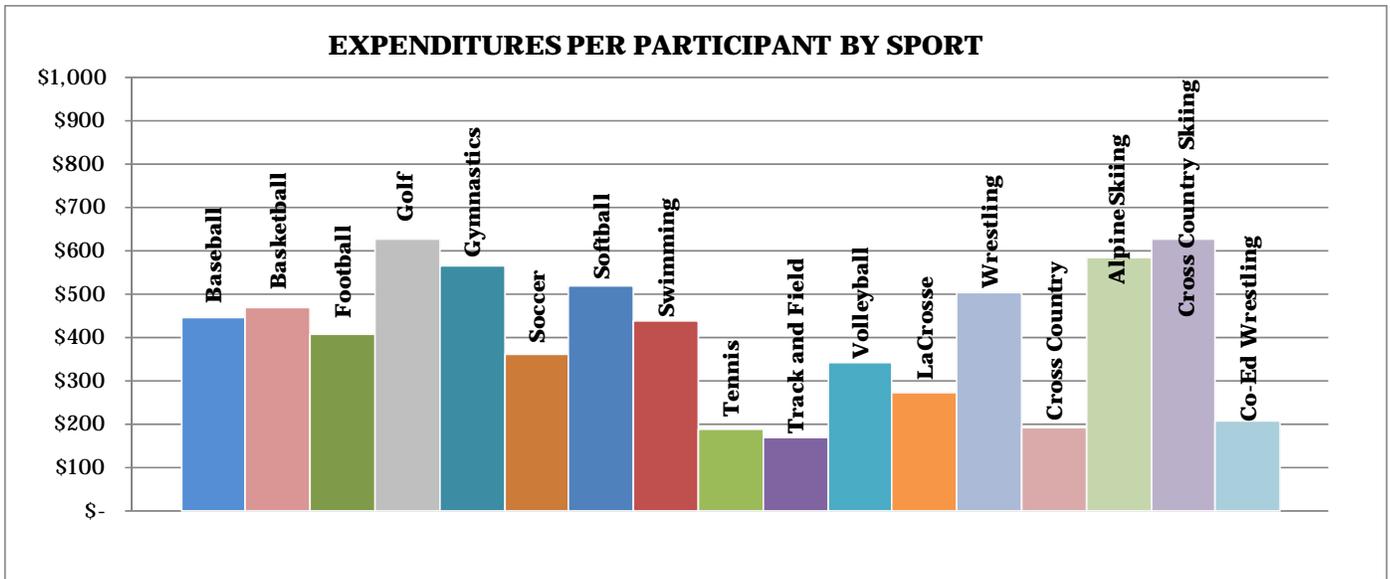
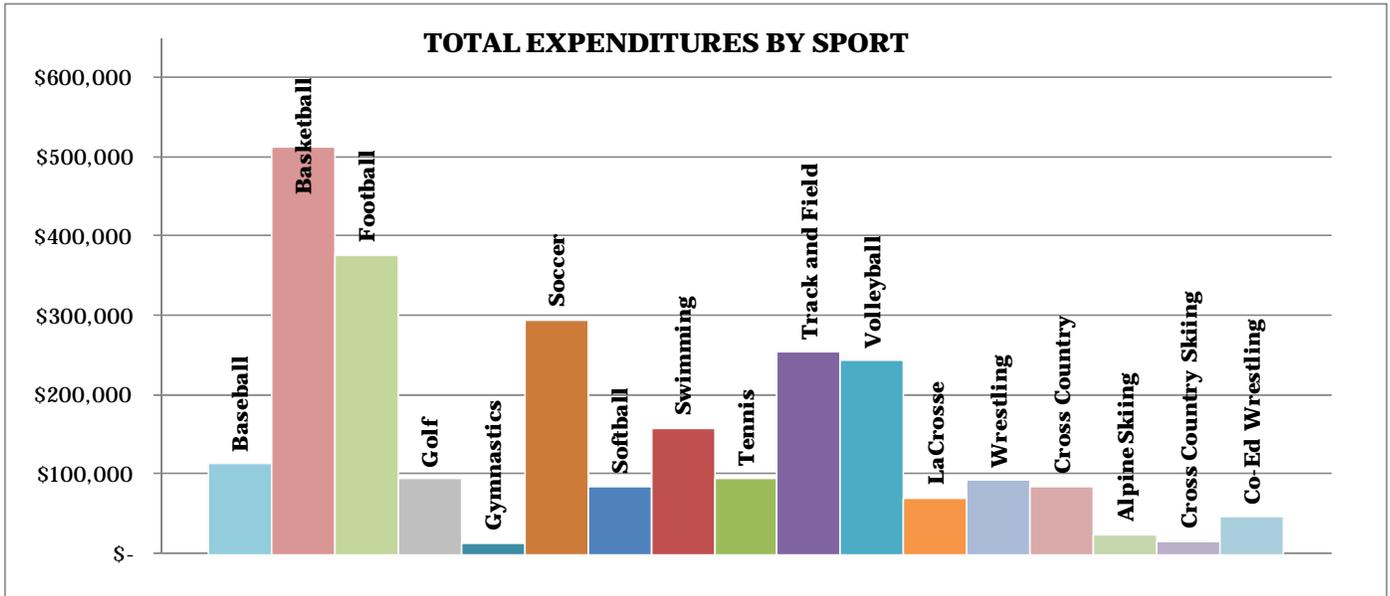
Athletics Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 169,804	\$ 169,325	\$ 174,729	\$ 296,804	\$ 273,506
REVENUE:					
Game Admission	\$ 132,736	\$ 149,747	\$ 152,558	\$ 143,451	\$ 152,500
Activity Tickets	86,652	95,025	118,940	121,760	120,000
Participation Fees	592,061	574,469	710,575	714,018	720,000
Trainer Fees	9,850	38,913	14,500	-	-
Transfer from General Fund	<u>1,592,451</u>	<u>1,625,968</u>	<u>1,943,417</u>	<u>1,903,911</u>	<u>2,019,223</u>
TOTAL REVENUE	\$ 2,413,750	\$ 2,484,122	\$ 2,939,990	\$ 2,883,140	\$ 3,011,723
TOTAL RESOURCES	<u>\$ 2,583,554</u>	<u>\$ 2,653,447</u>	<u>\$ 3,114,719</u>	<u>\$ 3,179,944</u>	<u>\$ 3,285,229</u>
EXPENDITURES:					
Salaries	\$ 1,267,931	\$ 1,349,997	\$ 1,434,274	\$ 1,447,427	\$ 1,558,747
Employee Benefits	126,299	161,118	177,592	189,883	220,095
Purchased Services	325,633	299,429	438,345	499,279	490,650
Supplies	294,012	168,678	161,010	206,391	212,825
Equipment	91,591	112,135	143,390	124,893	131,022
Other Uses	<u>308,763</u>	<u>387,361</u>	<u>463,304</u>	<u>438,565</u>	<u>518,459</u>
TOTAL EXPENDITURES	<u>\$ 2,414,229</u>	<u>\$ 2,478,718</u>	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,131,798</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 93,954
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,414,229</u>	<u>\$ 2,478,718</u>	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,225,752</u>
ENDING BALANCE	<u>\$ 169,325</u>	<u>\$ 174,729</u>	<u>\$ 296,804</u>	<u>\$ 273,506</u>	<u>\$ 59,477</u>


Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	254	-	254	\$ 445.92	\$ 113,264	\$ -	\$ 113,264
Basketball	604	493	1,097	468.08	266,670	246,809	513,479
Football	931	-	931	404.50	376,586	-	376,586
Golf	70	81	151	625.84	46,070	48,432	94,502
Gymnastics	-	25	25	563.40	-	14,085	14,085
Soccer	335	482	817	360.87	116,114	178,719	294,833
Softball	-	163	163	517.86	-	84,411	84,411
Swimming	115	247	362	435.23	71,459	86,096	157,555
Tennis	225	283	508	188.02	47,157	48,359	95,516
Track and Field	785	734	1,519	167.40	133,665	120,616	254,281
Volleyball	-	714	714	340.71	-	243,266	243,266
LaCrosse	190	70	260	271.80	49,503	21,166	70,669
Wrestling	187	-	187	500.73	93,637	-	93,637
TOTAL	3,696	3,292	6,988	\$ 344.32	\$ 1,314,125	\$ 1,091,959	\$ 2,406,084
COED SPORTS							
Cross Country	221	222	443	\$ 188.51	\$ 41,756	\$ 41,756	\$ 83,512
Alpine Skiing	20	20	40	582.30	11,646	11,646	23,292
Cross Country Skiing	12	13	25	626.20	7,828	7,827	15,655
Co-Ed Wrestling	111	111	222	206.65	22,938	22,938	45,876
TOTAL	364	366	730	\$ 230.60	\$ 84,168	\$ 84,167	\$ 168,335
GENERAL							
CoCurricular/Other					\$ 278,690	\$ 278,689	\$ 557,379
Emergency Reserves					46,977	46,977	93,954
TOTAL					\$ 325,667	\$ 325,666	\$ 651,333
TOTALS	4,060	3,658	7,718		\$ 1,723,960	\$ 1,501,792	\$ 3,225,752

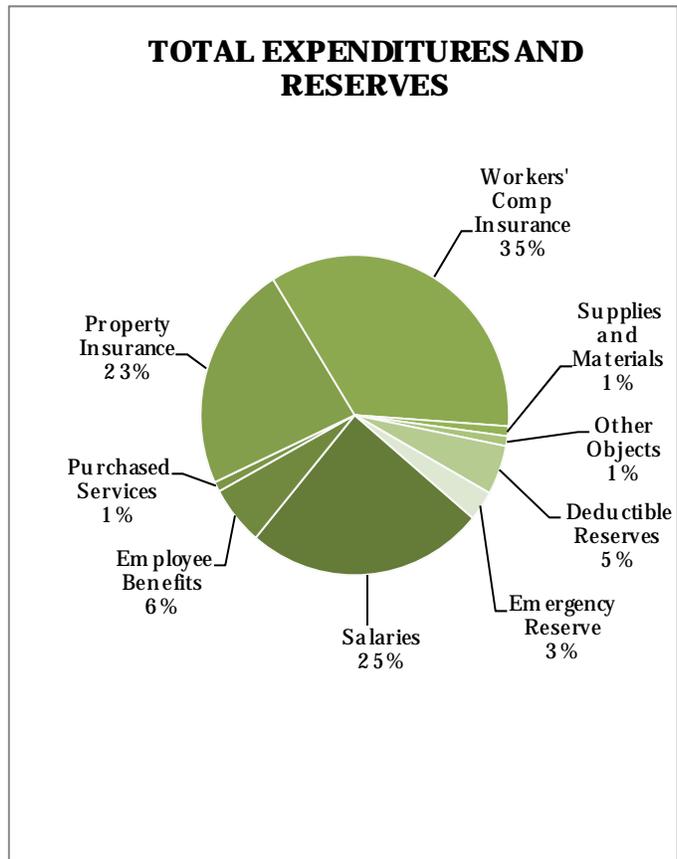
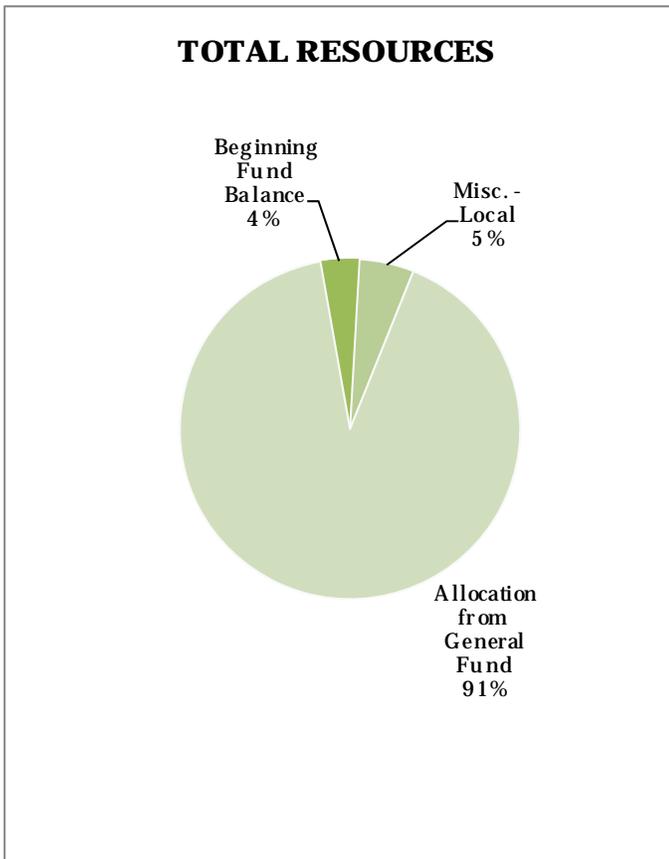
Athletics Fund (continued)





Risk Management Fund
\$4,567,469

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 2008-09 estimated transfer from the General Operating Fund is \$151.42 per funded student.



Risk Management Fund (continued)

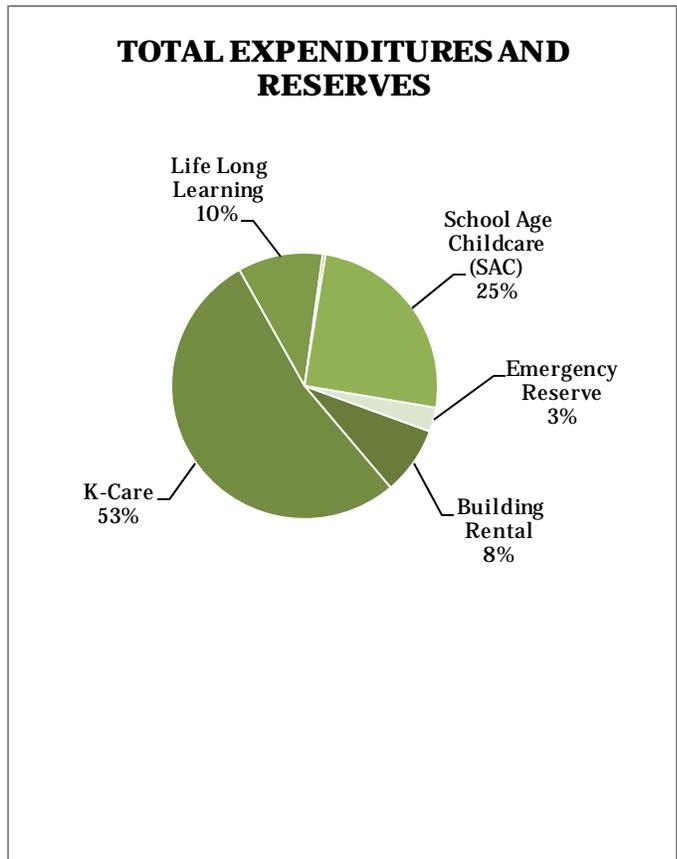
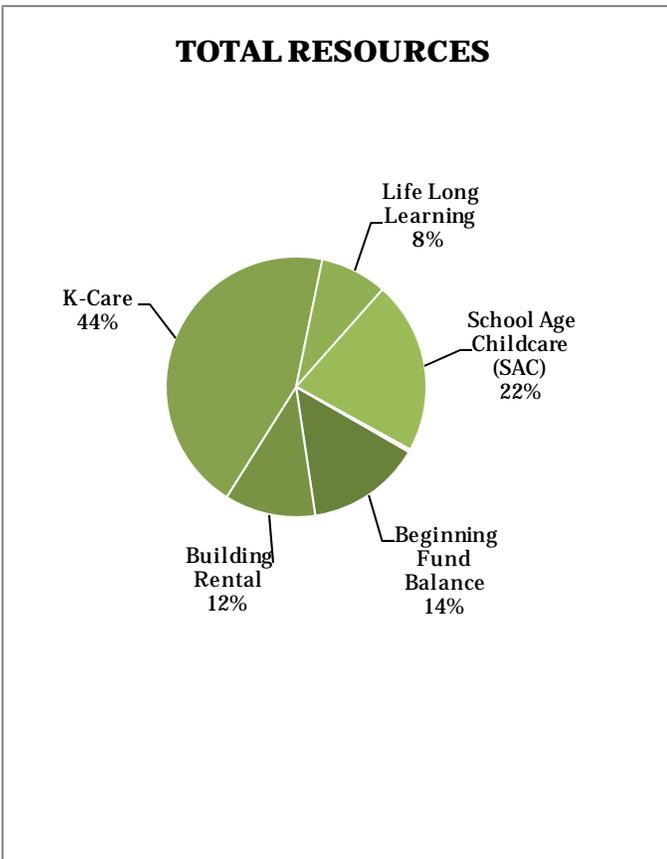
	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 41,706	\$ 182,504	\$ 473,133	\$ 258,080	\$ 167,999
REVENUE:					
Miscellaneous - Local	\$ 12,840	\$ 7,278	\$ 2,970	\$ 222,780	\$ 236,778
Allocation from General Fund	<u>3,441,926</u>	<u>3,243,572</u>	<u>3,262,242</u>	<u>3,452,387</u>	<u>4,162,692</u>
TOTAL REVENUE	\$ 3,454,766	\$ 3,250,850	\$ 3,265,212	\$ 3,675,167	\$ 4,399,470
TOTAL RESOURCES	<u>\$ 3,496,472</u>	<u>\$ 3,433,354</u>	<u>\$ 3,738,345</u>	<u>\$ 3,933,247</u>	<u>\$ 4,567,469</u>
EXPENDITURES:					
Salaries	\$ 867,558	\$ 885,478	\$ 886,642	\$ 944,515	\$ 1,045,773
Employee Benefits	207,561	199,602	223,817	267,593	342,663
Purchased Services	3,571	2,063	46,046	21,409	35,000
Property Insurance	870,138	842,107	819,654	790,604	700,000
Workers' Comp Insurance	1,220,644	893,616	1,372,294	1,591,130	2,100,000
Supplies and Materials	29,099	12,006	13,770	9,149	11,000
Capital Outlay	770	327	1,516	26,488	-
Other Objects	19,024	32,966	12,442	15,231	-
Deductible Reserves	<u>95,603</u>	<u>92,056</u>	<u>104,084</u>	<u>99,129</u>	<u>200,000</u>
TOTAL EXPENDITURES	<u>\$ 3,313,968</u>	<u>\$ 2,960,221</u>	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,434,436</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 133,033
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,313,968</u>	<u>\$ 2,960,221</u>	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,567,469</u>
ENDING BALANCE	<u>\$ 182,504</u>	<u>\$ 473,133</u>	<u>\$ 258,080</u>	<u>\$ 167,999</u>	<u>\$ -</u>



Community Schools Fund
 \$5,480,299

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 2008-2009 Revised Budget the scholarship program will continue to offer reduced tuition for students of need. The fund provides the following programs:

- 1) School Age Program
- 2) K-Care
- 3) Building Rental
- 4) Life Long Learning
- 5) Community Youth Opportunities Brochure



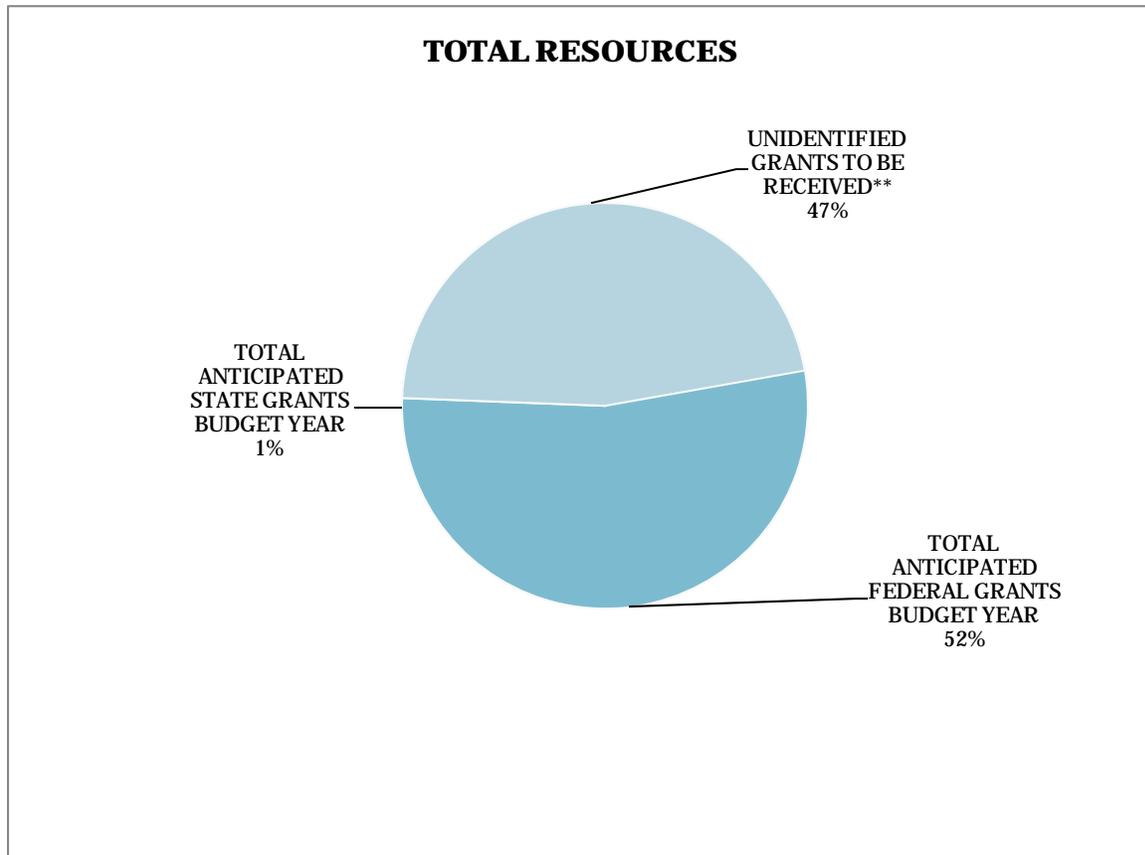
Community Schools Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 428,466	\$ 531,550	\$ 759,593	\$ 622,028	\$ 809,871
REVENUE:					
Building Rental	\$ 721,105	\$ 764,835	\$ 711,508	\$ 736,433	\$ 640,373
K-Care	2,100,113	2,278,440	2,565,322	2,591,795	2,508,955
Life Long Learning	305,367	402,299	366,156	487,870	475,000
School Age Childcare (SAC)	907,171	916,428	1,003,913	1,112,371	1,220,605
Spirit Summer Camp	180,382	167,204	84,769	-	-
Youth Opportunities Brochure	6,400	6,900	7,200	8,820	8,500
Pre-School Care	-	22,414	148	29,677	-
Scholarships	-	-	(6,322)	(9,634)	(10,000)
TOTAL REVENUE	<u>\$ 4,220,538</u>	<u>\$ 4,558,520</u>	<u>\$ 4,732,694</u>	<u>\$ 4,957,332</u>	<u>\$ 4,843,433</u>
TOTAL RESOURCES	<u>\$ 4,649,004</u>	<u>\$ 5,090,070</u>	<u>\$ 5,492,287</u>	<u>\$ 5,579,360</u>	<u>\$ 5,653,304</u>
EXPENDITURES:					
Building Rental	\$ 487,018	\$ 527,365	\$ 539,117	\$ 370,507	\$ 370,619
K-Care	1,916,338	1,863,856	2,232,334	2,282,772	2,375,438
Life Long Learning	308,835	406,119	392,190	469,987	462,601
Youth Opportunities Brochure	9,289	9,166	10,375	14,326	14,727
School Age Childcare (SAC)	644,804	708,222	823,184	941,808	1,125,034
Spirit Summer Camp	167,420	165,350	111,044	-	-
Pre-School Care	-	16,649	3,265	23,184	-
TOTAL EXPENDITURES	<u>\$ 3,533,704</u>	<u>\$ 3,696,727</u>	<u>\$ 4,111,509</u>	<u>\$ 4,102,584</u>	<u>\$ 4,348,419</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 130,453
TRANSFER OF YEAR END FUND TO:					
GENERAL FUND	\$ 583,750	\$ 633,750	\$ 758,750	\$ 666,905	\$ 776,427
NUTRITION SERVICE FUND	-	-	-	-	225,000
TOTAL TRANSFERS	<u>\$ 583,750</u>	<u>\$ 633,750</u>	<u>\$ 758,750</u>	<u>\$ 666,905</u>	<u>\$ 1,001,427</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 4,117,454</u>	<u>\$ 4,330,477</u>	<u>\$ 4,870,259</u>	<u>\$ 4,769,489</u>	<u>\$ 5,480,299</u>
ENDING BALANCE	<u>\$ 531,550</u>	<u>\$ 759,593</u>	<u>\$ 622,028</u>	<u>\$ 809,871</u>	<u>\$ 173,005</u>



Governmental Designated-Purpose Grants Fund
\$19,500,000

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



Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2004-05	2005-06	2006-07	2007-08	2008-09
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	UNAUDITED ACTUAL	REVISED BUDGET*
20.205	Highway Planning and Construction	June - June	\$ -	\$ -	\$ 34,960	\$ 63,700	\$ 89,393
45.310	State Library Program	July - June	-	-	13,951	456	18,012
84.002A	Adult Education Family Literacy	July - June	114,192	117,123	121,968	136,502	118,250
84.010	Title I, Part A, NCLB	July - June	2,297,376	2,093,080	2,380,725	2,307,770	2,321,184
84.010	Title I, Set Aside, School Improvement	July - June	-	-	91,727	-	-
84.010A	Title 1A, School Improvement	July - Sept	-	-	-	83,275	100,000
84.010A	Title 1A, Family Literacy	July - Aug	-	-	-	8,459	-
84.010A	Recruitment and Retention	July - Aug	-	-	-	21,512	49,465
84.027	Special Education: IDEA Part B	July - June	5,332,129	4,934,729	4,985,635	4,922,132	4,839,568
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	-	32,290	4,976	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	136,666	125,034	131,543	168,856	147,265
84.060A	Title VII, Part A: Indian Education	July - June	22,409	19,499	23,247	26,293	28,478
84.126	School to Work Alliance Program (SWAP)	July - June	324,627	309,727	353,406	339,018	326,066
84.173	IDEA: Special Education: Preschool Grants	July - June	157,561	150,688	114,970	136,784	116,926
84.184	Safe and Drug Free Schools and Communities	Aug - Aug	-	428,308	475,334	493,268	-
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	-	-	-	58,191	186,628
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	137,089	103,540	66,497	74,955	66,614
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	-	-	-	29,938	40,000
84.213	Title I, Part B, Even Start	July - June	158,500	209,838	180,871	220,236	152,800
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	-	-	1,173	343,966	362,932
84.287	Title V, Part B, 21st Century Learning Centers	July - June	249,660	214,641	174,988	168,723	-
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	-	-	106,109	157,561	150,000
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	288,023	283,616	21,770	-	-
84.298	Title V, NCLB, Innovative Programs***	July - June	218,209	285,946	54,678	46,086	-
84.318	Title II, Part D, NCLB, Technology	July - June	58,153	33,416	51,533	32,384	21,840
84.330	Advanced Placement for Disadvantaged Students	July - June	-	-	9,632	1,435	13,055
84.334A	Gaining Early Awareness and Readiness of UP	June - Aug	-	50,264	-	-	-
84.365	Title III, NCLB, ELL	July - June	246,167	268,921	234,676	275,167	235,020
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	112,793	53,414	87,585	46,161	205,546
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	-	30,790	167,066	271,038	-
84.367	Title II, Part A, NCLB, Teacher Quality***	July - June	899,560	753,522	727,882	1,016,998	873,488
84.377A	School Improvement - Focus on Schl Improvement	Jan - Aug	-	-	-	-	99,983
84.332	Comprehensive School Reform Demonstration	July - Sept	104,999	120,210	21,816	12,182	-
84.332A	Comprehensive School Reform	July - Sept	-	62,875	159,759	-	-
84.938	Hurricane Katrina Relief 2006	July - June	-	162,034	1,600	-	-
93.576	Refugee and Entrant Assistance	July - June	24,197	-	-	-	-
93.938	Coordinated School Health Programs	April - Jan	75,000	-	10,000	-	-
93.758	Refugee School Impact Grant	Aug - Aug	-	7,903	-	-	-
94.004	Title IV Service Learning	July - June	20,000	23,842	33,700	26,000	26,000
TOTAL FEDERAL GRANTS			\$ 10,977,310	\$ 10,875,250	\$ 10,843,777	\$ 11,489,046	\$ 10,588,513
	Read to Achieve	July - June	\$ 1,167,955	\$ 404,213	\$ 1,243,367	\$ 14,551	\$ -
	School of Excellence	Indefinite	-	8,129	1,827	1,657	-
	Civics Grant	July - June	-	-	-	-	9,000
	Colorado Department of Health	July - June	-	7,962	-	-	-
	COPAN	July - June	-	2,000	-	-	-
	CORRA	July - June	-	-	-	-	-
	Colorado Youth Services	July - June	-	-	-	-	-
	Sun Safety	July - June	-	5,576	-	-	-
	Coordinated School Health	July - June	-	14,204	-	-	-
	Comprehensive Health Education Program	July - June	-	48,888	15,817	21,152	-
	Colorado Family Literacy	July - June	-	-	29,387	(1,435)	32,823
	Kennedy Trust	July - June	-	-	1,224	3,275	-
	Colorado Department of Natl Res Divison of Wildlife	July - June	-	-	500	-	-
	School Counselor Corps	July - June	-	-	-	-	124,004
	Expelled and At-Risk - Justice High	July - June	-	-	-	-	104,000
	Expelled and At-Risk - Boulder Prep	July - June	119,770	-	-	-	-
	Expelled and At-Risk add'l - Boulder Prep	July - June	47,300	35,475	23,650	-	-
	Expelled and At-Risk - Secondary Ed	July - June	237,713	172,807	115,264	-	-
TOTAL STATE GRANTS			\$ 1,572,738	\$ 699,254	\$ 1,431,036	\$ 39,200	\$ 269,827
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			10,977,310	10,875,250	10,843,777	11,489,046	10,588,513
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			1,572,738	699,254	1,431,036	39,200	269,827
TOTAL LOCAL GRANTS BUDGET YEAR			-	379,077	415,434	425,429	517,686
UNIDENTIFIED GRANTS TO BE RECEIVED**			-	-	-	-	8,123,974
TOTAL BUDGET			\$ 12,550,048	\$ 11,953,581	\$ 12,690,247	\$ 11,953,675	\$ 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.

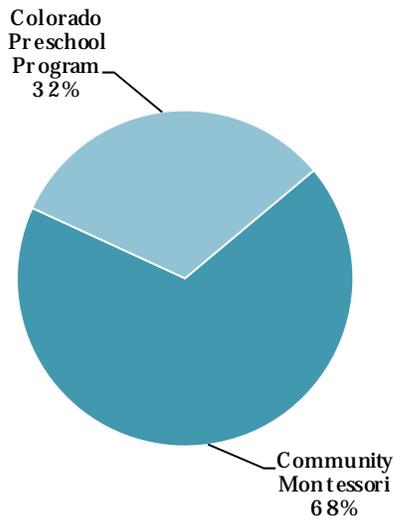
*** Includes a transfer of funds of \$85,911 from Title II to Title V for FY05



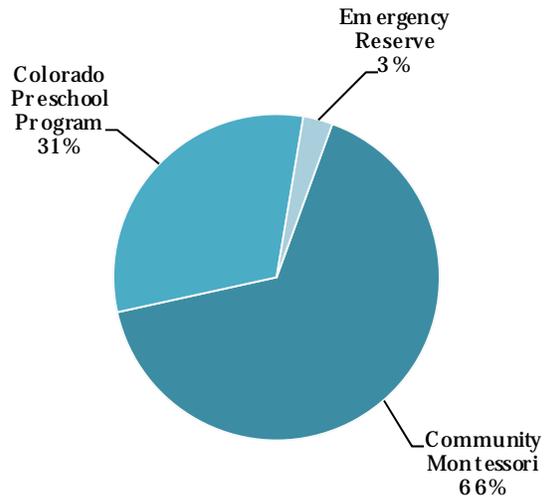
Tuition-Based Preschool Fund
\$644,815

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

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



Tuition-Based Preschool Fund (continued)

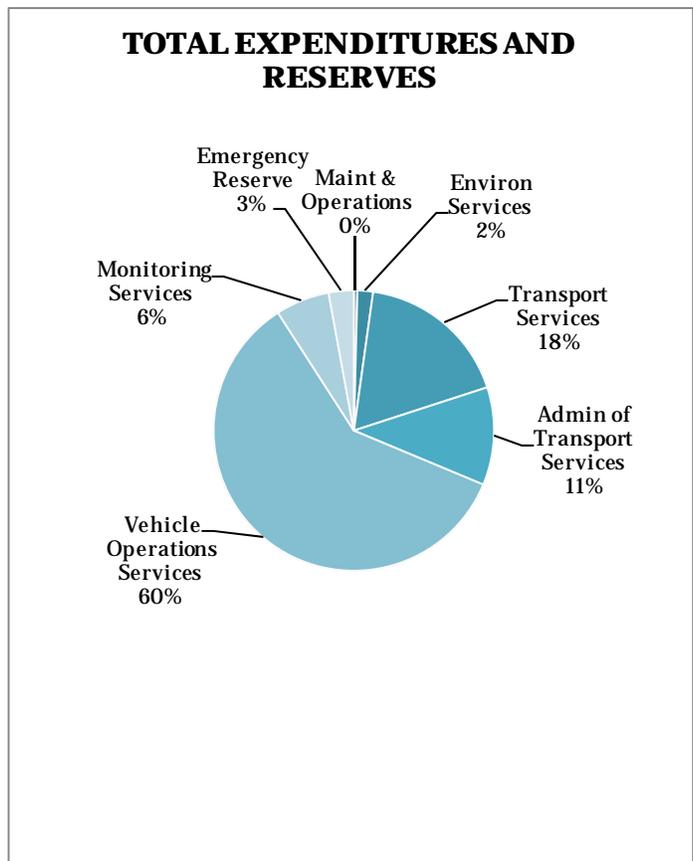
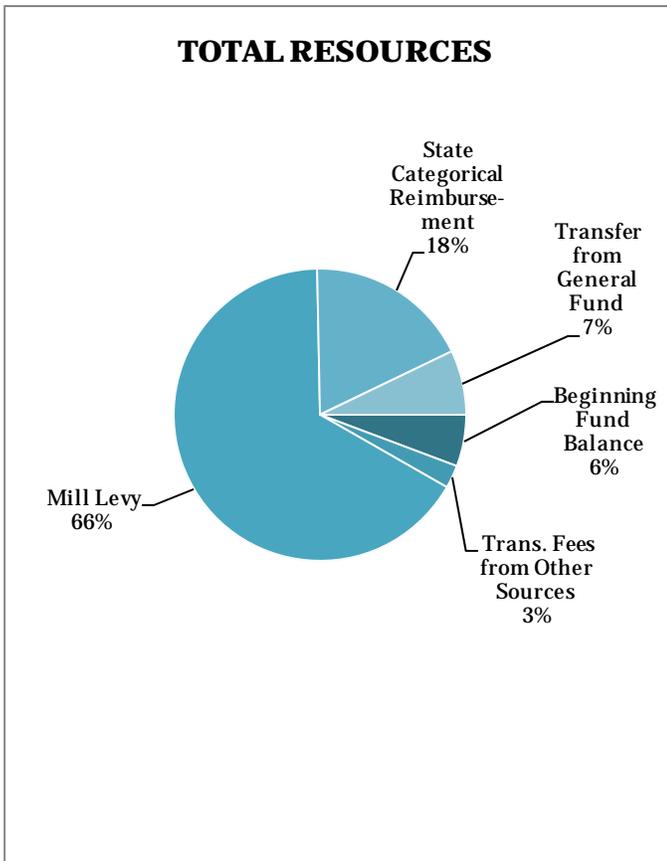
	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 35,622	\$ 1,438	\$ 43,488	\$ 47,881	\$ 11,440
CPP	-	2,520	2,140	(3,728)	41,770
TOTAL BEGINNING FUND BALANCE	\$ 35,622	\$ 3,958	\$ 45,628	\$ 44,153	\$ 53,210
REVENUE/TUITION:					
Community Montessori Preschool	\$ 205,288	\$ 415,790	\$ 447,377	\$ 416,345	\$ 516,134
Community Montessori Scholarships	(32,059)	(66,576)	(71,555)	(61,425)	(89,205)
CPP	18,660	120,980	107,365	162,819	164,676
TOTAL REVENUE	\$ 191,889	\$ 470,194	\$ 483,187	\$ 517,739	\$ 591,605
TOTAL RESOURCES	\$ 227,511	\$ 474,152	\$ 528,815	\$ 561,892	\$ 644,815
EXPENDITURES:					
Community Montessori Preschool	\$ 207,414	\$ 307,164	\$ 371,429	\$ 391,361	\$ 425,599
CPP	16,140	121,360	113,233	117,321	200,435
TOTAL EXPENDITURES	\$ 223,554	\$ 428,524	\$ 484,662	\$ 508,682	\$ 626,034
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 18,781
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 223,554	\$ 428,524	\$ 484,662	\$ 508,682	\$ 644,815
ENDING BALANCE					
Community Montessori Preschool	\$ 1,438	\$ 43,488	\$ 47,881	\$ 11,440	\$ -
CPP	2,520	2,140	(3,728)	41,770	-
TOTAL ENDING BALANCE	\$ 3,958	\$ 45,628	\$ 44,153	\$ 53,210	\$ -



Transportation Fund
\$11,056,885

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

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



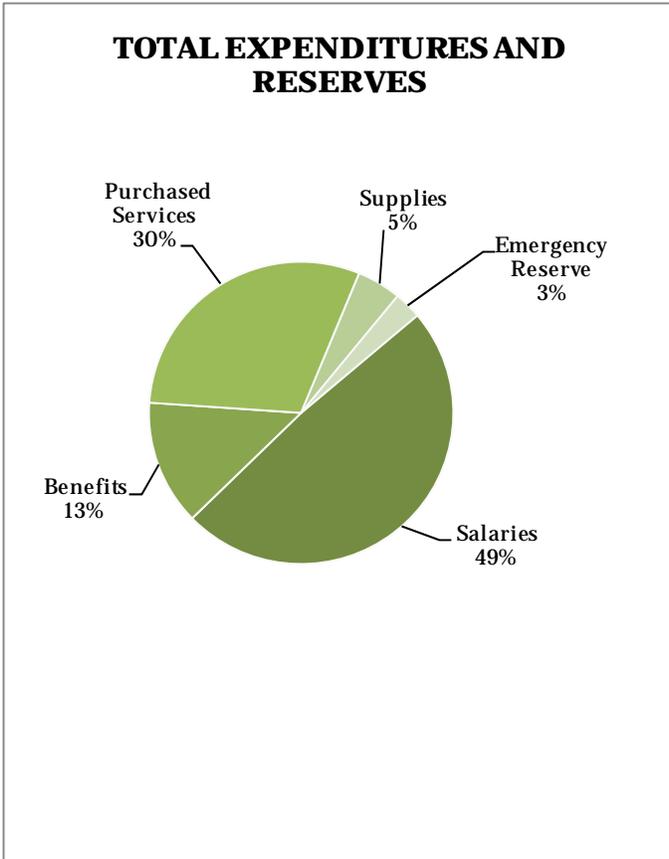
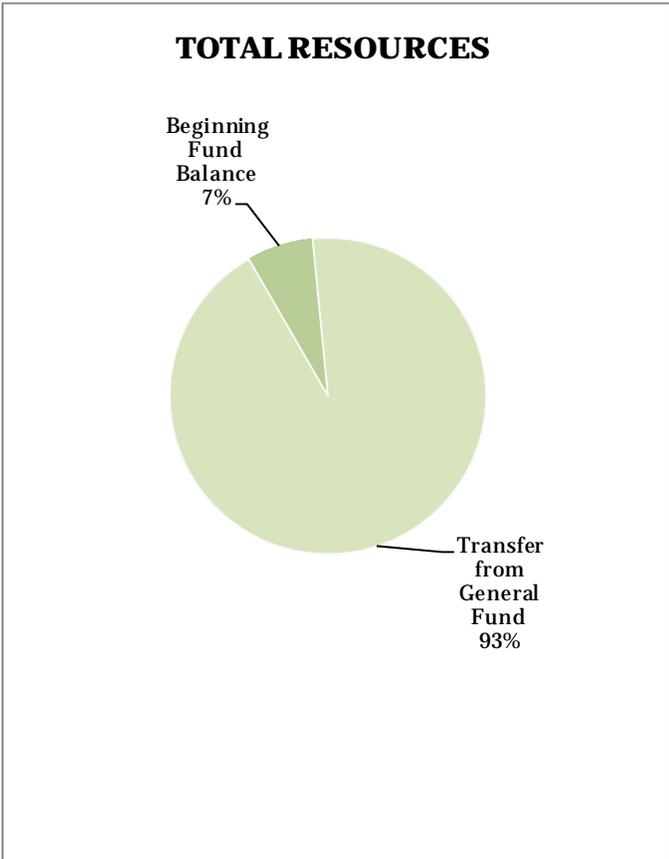
Transportation Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 379,769	\$ 952,198	\$ 627,240
REVENUE:					
Trans. Fees from Other Sources	\$ -	\$ 245,050	\$ 283,290	\$ 259,292	\$ 272,506
Mill Levy	-	4,327,311	6,266,794	6,507,499	7,234,068
State Categorical Reimbursement	-	-	-	-	1,978,867
Transfer from General Fund	-	4,021,256	2,645,840	3,145,840	775,664
One time Transfer from General Fund	-	-	-	-	215,404
TOTAL REVENUE	<u>\$ -</u>	<u>\$ 8,593,617</u>	<u>\$ 9,195,924</u>	<u>\$ 9,912,631</u>	<u>\$ 10,476,509</u>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 8,593,617</u>	<u>\$ 9,575,693</u>	<u>\$ 10,864,829</u>	<u>\$ 11,103,749</u>
EXPENDITURES:					
Maintenance & Operations	\$ -	\$ 33,620	\$ 32,860	\$ 40,892	\$ 41,724
Environmental Services	-	125,279	149,002	191,411	198,488
Transportation Services	-	1,265,158	1,229,473	1,615,853	1,908,870
Admin of Transportation Services	-	929,226	1,025,826	1,085,672	1,208,740
Vehicle Operations Services	-	5,244,569	5,437,252	6,188,503	6,405,138
Monitoring Services	-	615,996	749,082	1,115,258	668,063
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 10,237,589</u>	<u>\$ 10,431,023</u>
RESERVES:					
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 312,931
Contingency Reserves	-	-	-	-	312,931
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 625,862</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 10,237,589</u>	<u>\$ 11,056,885</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 379,769</u>	<u>\$ 952,198</u>	<u>\$ 627,240</u>	<u>\$ 46,864</u>



Colorado Preschool Program Fund
\$1,166,795

The Colorado Preschool Program Fund began in the 2001-02 fiscal year. It was established by Senate Bill 01-123, which required the expenditure of a portion of a school district's per pupil operating revenue for the BVSD Colorado Preschool Program. In the 2008-09 fiscal year Boulder Valley School District was allocated 333 slots for preschool (166.5 FTE).



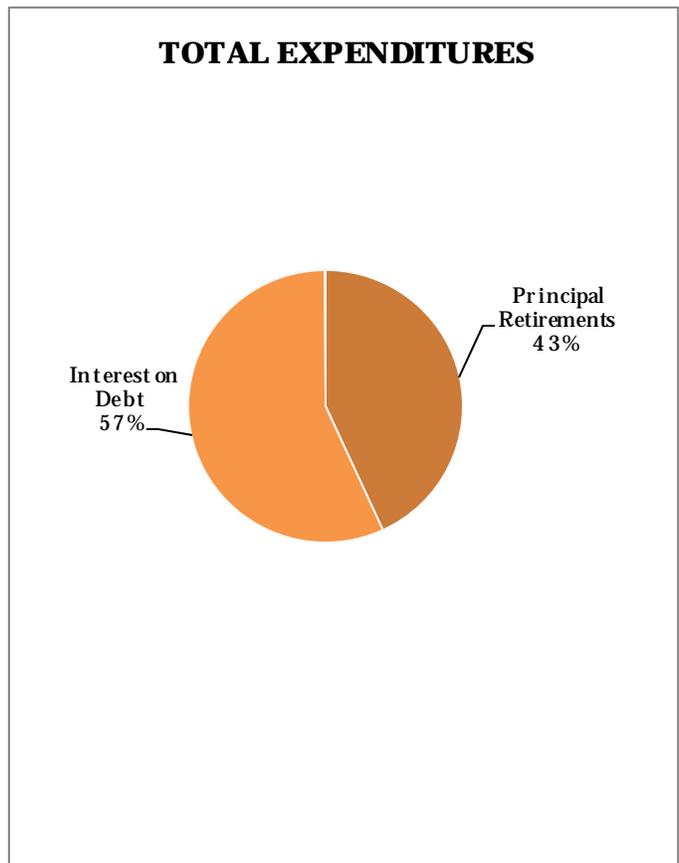
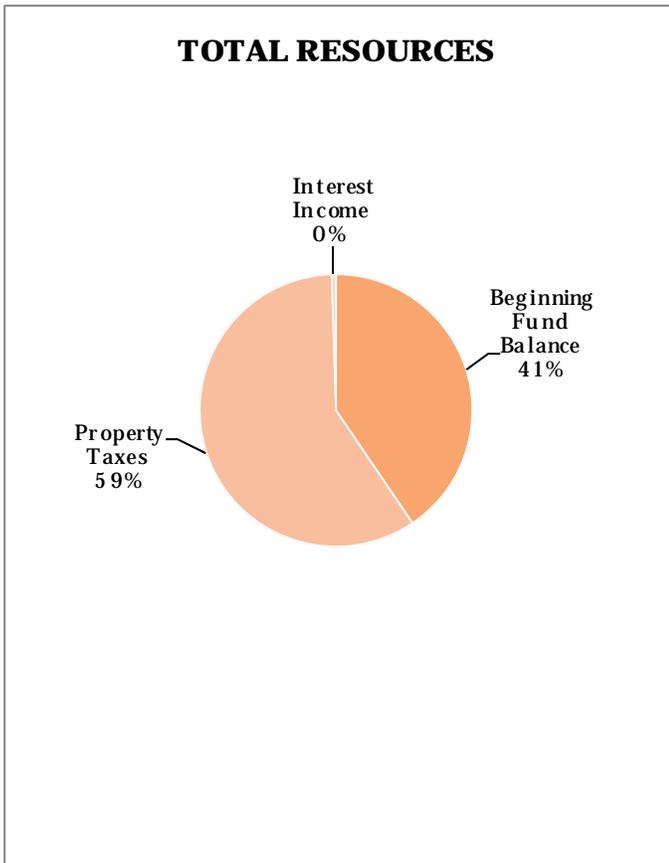
Colorado Preschool Program Fund (continued)

	2004-05 AUDITED <u>ACTUAL</u>	2005-06 AUDITED <u>ACTUAL</u>	2006-07 AUDITED <u>ACTUAL</u>	2007-08 UNAUDITED <u>ACTUAL</u>	2008-09 REVISED <u>BUDGET</u>
BEGINNING FUND BALANCE	\$ -	\$ 11,421	\$ 60,112	\$ 81,096	\$ 79,217
REVENUE:					
Transfer from General Fund	<u>\$ 405,725</u>	<u>\$ 704,062</u>	<u>\$ 878,238</u>	<u>\$ 1,019,711</u>	<u>\$ 1,087,578</u>
TOTAL REVENUE	\$ 405,725	\$ 704,062	\$ 878,238	\$ 1,019,711	\$ 1,087,578
TOTAL RESOURCES	<u>\$ 405,725</u>	<u>\$ 715,483</u>	<u>\$ 938,350</u>	<u>\$ 1,100,807</u>	<u>\$ 1,166,795</u>
EXPENDITURES:					
Salaries	\$ 139,917	\$ 191,703	\$ 310,864	\$ 397,466	\$ 570,238
Benefits	24,925	34,525	61,750	89,801	155,313
Purchased Services	219,070	388,813	456,489	491,182	352,425
Supplies	<u>10,392</u>	<u>40,330</u>	<u>28,151</u>	<u>43,141</u>	<u>54,835</u>
TOTAL EXPENDITURES	<u>\$ 394,304</u>	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,021,590</u>	<u>\$ 1,132,811</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 33,984
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 394,304</u>	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,021,590</u>	<u>\$ 1,166,795</u>
ENDING BALANCE	<u>\$ 11,421</u>	<u>\$ 60,112</u>	<u>\$ 81,096</u>	<u>\$ 79,217</u>	<u>\$ -</u>



Bond Redemption Fund
 \$22,219,457

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. The district is planning to sell \$100 million in bonds in the spring of 2009 for the second issuance of debt to implement the 2006 Bond Program. The total authorized amount is \$296.8 million, of which \$76.8 million remains for Phase 3.



Bond Redemption Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 17,075,783	\$ 15,577,400	\$ 15,912,470	\$ 23,304,815	\$ 17,282,227
REVENUE:					
Delinquent Property Taxes	\$ 15,340	\$ 18,489	\$ 23,942	\$ 15,005	\$ 20,000
Property Taxes	11,828,097	13,470,896	20,319,570	19,068,693	25,152,218
Interest Income	240,237	437,675	654,054	457,060	215,000
TOTAL REVENUE	\$ 12,083,674	\$ 13,927,060	\$ 20,997,566	\$ 19,540,758	\$ 25,387,218
TOTAL RESOURCES	\$ 29,159,457	\$ 29,504,460	\$ 36,910,036	\$ 42,845,573	\$ 42,669,445
EXPENDITURES:					
Principal Retirements	\$ 6,755,000	\$ 7,060,000	\$ 7,375,000	\$ 10,020,000	\$ 9,575,000
Interest on Debt	6,825,852	6,529,990	6,227,721	10,983,635	12,624,457
Other - Paying Agent Fees	1,205	2,000	2,500	129,201	20,000
TOTAL EXPENDITURES	\$ 13,582,057	\$ 13,591,990	\$ 13,605,221	\$ 21,132,836	\$ 22,219,457
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ (49,910,000)	\$ -
Bond Premium	-	-	-	(2,824,044)	-
Payment to Escrow Agent	-	-	-	57,164,554	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 4,430,510	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 13,582,057	\$ 13,591,990	\$ 13,605,221	\$ 25,563,346	\$ 22,219,457
ENDING BALANCE	\$ 15,577,400	\$ 15,912,470	\$ 23,304,815	\$ 17,282,227	\$ 20,449,988
MILL LEVY	3.005	3.274	4.902	4.142	4.775
ASSESSED VALUATION:					
FOR THE YEAR 2005 (Certified)	\$ 3,986,744,431				
FOR THE YEAR 2006 (Certified)		\$ 4,154,385,863			
FOR THE YEAR 2007 (Certified)			\$ 4,164,972,283		
FOR THE YEAR 2008 (Certified)				\$ 4,628,081,788	
FOR THE YEAR 2009 (Estimated)					\$ 4,669,303,925



Building Fund
 \$117,603,093

2006-2013 Building Fund Six Year Spending Plan

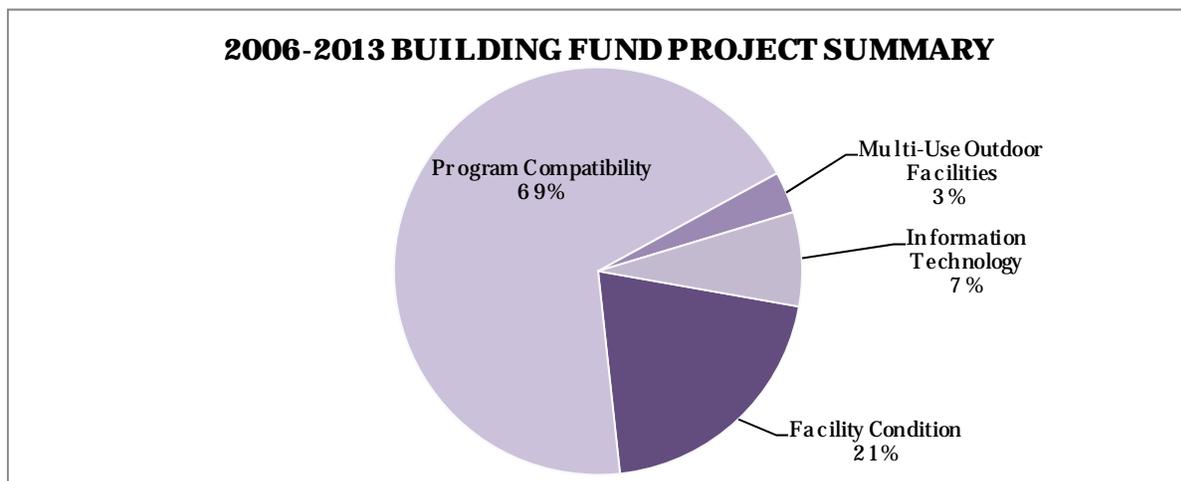
Facility Condition improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

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

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

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

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



Building Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 120,482,401	\$ 87,195,962
REVENUE:					
Net Bond Proceeds - 2007 Issuance			\$ 121,415,603	\$ -	\$ -
Net Bond Proceeds - 2009 Issuance			-	-	101,000,000
Net Bond Proceeds - 2011 Issuance			-	-	-
Interest Income			1,850,883	5,703,231	936,985
Other Local Revenue			-	47,988	-
TOTAL REVENUE	\$ -	\$ -	\$ 123,266,486	\$ 5,751,219	\$ 101,936,985
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,266,486</u>	<u>\$ 126,233,620</u>	<u>\$ 189,132,947</u>
EXPENDITURES:					
Phase I Projects			\$ 2,271,173	\$ 39,037,658	\$ 117,003,093
Bond Issuance Costs			512,912	-	600,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,784,085</u>	<u>\$ 39,037,658</u>	<u>\$ 117,603,093</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,482,401</u>	<u>\$ 87,195,962</u>	<u>\$ 71,529,854</u>


Building Fund (continued)
Phase 1 – Project List

Elementary School Projects		
<u>School</u>	<u>Projected Cost</u>	<u>08-09 Budget</u>
High Peaks and BCSIS	\$ 7,042,039	\$ 4,975,419
Columbine Elem	8,121,995	172,952
Community Montessori	1,705,974	450,000
Crest View Elem	5,892,213	3,898,817
Douglass Elem	532,937	-
Flatirons	4,203,473	2,041,352
Foothill Elem	9,051,405	6,601,113
Gold Hill Elem	18,787	-
Lafayette Elem	3,009,587	2,184,619
Ryan Elem	176,362	-
Total Elementary School Projects:	\$ 39,754,772	\$ 20,324,272

Middle School Projects		
<u>School</u>	<u>Projected Cost</u>	<u>08-09 Budget</u>
Casey Middle	31,122,650	\$ 7,566,028
Manhattan Middle	11,061,508	8,132,592
Platt Middle	8,120,792	875,587
Louisville Middle	16,632,864	12,801,501
Southern Hills Middle	10,576,858	9,251,210
Summit Middle Charter	5,200,000	3,404,780
Total Middle School Projects:	\$ 82,714,672	\$ 42,031,698

High School Projects		
<u>School</u>	<u>Projected Cost</u>	<u>08-09 Budget</u>
Arapahoe Campus	5,333,778	\$ 750,000
Boulder High	11,812,819	9,596,952
Broomfield High	20,774,010	17,152,523
Centarus High	6,083,991	3,743,780
Fairview High	10,910,579	8,796,722
Monarch High	587,360	-
Total Elementary School Projects:	\$ 55,502,537	\$ 40,039,977

Building Fund (continued)

Phase 1 – Project List (continued)

K-8 and Middle/Senior School Projects			
<u>School</u>	<u>Projected Cost</u>		<u>08-09 Budget</u>
Nederland Middle/High	\$ 2,192,561	\$	-
Total Elementary School Projects:	\$ 2,192,561	\$	-

Charter School Projects			
<u>School</u>	<u>Projected Cost</u>		<u>08-09 Budget</u>
Boulder Prep	400,000	\$	-
Justice High	200,000		196,880
Peak to Peak K-12 Charter	1,600,000		440,315
Total Charter School Projects:	\$ 2,200,000	\$	637,195

District Wide Projects			
<u>Facility</u>	<u>Projected Cost</u>		<u>08-09 Budget</u>
Ed Center - Central HVAC Control	254,750	\$	-
Irrigation Central Control	100,000		-
IT - LAN	4,758,103		258,103
IT - WAN	10,645,125		6,439,663
IT - VOIP	4,858,875		4,858,875
Total District Wide Projects:	\$ 20,616,853	\$	11,556,641

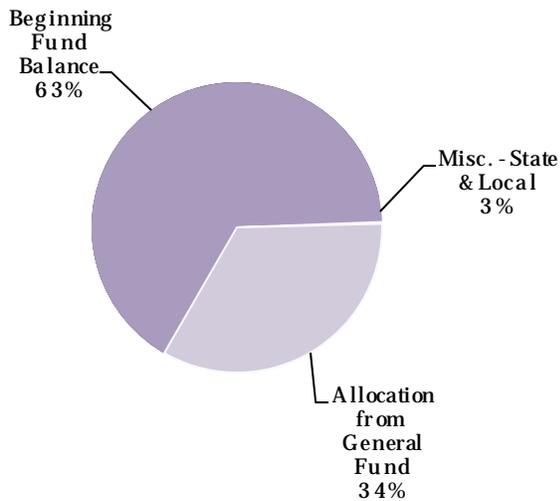
Phase 1 - Project Summary			
	<u>Projected Cost</u>		<u>08-09 Budget</u>
Elementary School	\$ 39,754,772	\$	20,324,272
Middle School	82,714,672		42,031,698
High School	55,502,537		40,039,977
K-8 and Middle/Senior School	2,192,561		-
Charter School	2,200,000		637,195
Total School Projects:	\$ 182,364,542	\$	103,033,142
Total District Wide Projects:	\$ 20,616,853	\$	11,556,641
Overhead	\$ 5,000,000	\$	2,413,310
GRAND TOTAL Phase 1 Projects:	\$ 207,981,395	\$	117,003,093



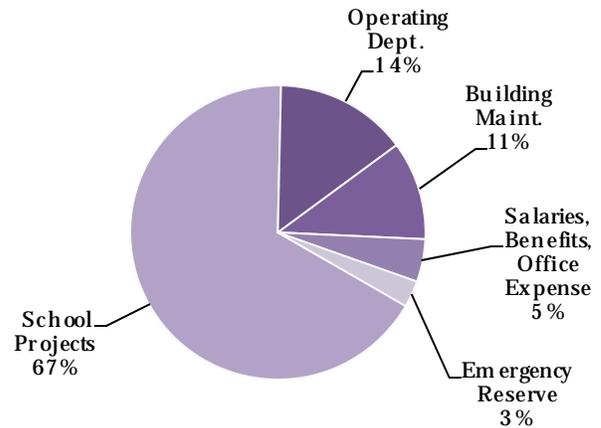
Capital Reserve Fund
 \$11,091,335

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 2008-09 transfer is expected to be \$146.58 per funded student. Charter schools not in district facilities receive the Capital Reserve allocation directly.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES



Capital Reserve Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 1,381,681	\$ 836,052	\$ 264,723	\$ 375,491	\$ 375,491
Reserve - Project Carryover	1,046,348	948,000	851,126	1,263,187	6,251,477
Unreserved Beginning Balance	-	-	1,459,635	1,071,992	414,910
TOTAL BEGINNING FUND BALANCE	\$ 2,428,029	\$ 1,784,052	\$ 2,575,484	\$ 2,710,670	\$ 7,041,878
REVENUE:					
Sale of School Property	\$ 8,100	\$ 620,000	\$ 629,875	\$ 4,100,000	\$ -
Miscellaneous - State & Local	641,296	192,720	23,775	30,691	286,144
One time transfer from Community Schools	-	100,000	-	-	-
One time transfer from General Fund	-	3,257,159	1,409,000	3,151,349	22,860
Allocation from General Fund	4,232,179	3,792,595	3,977,901	4,186,893	3,740,453
TOTAL REVENUE	\$ 4,881,575	\$ 7,962,474	\$ 6,040,551	\$ 11,468,933	\$ 4,049,457
TOTAL RESOURCES	\$ 7,309,604	\$ 9,746,526	\$ 8,616,035	\$ 14,179,603	\$ 11,091,335
EXPENDITURES:					
School Projects	\$ 2,431,874	\$ 2,432,378	\$ 1,839,751	\$ 2,927,996	\$ 7,433,047
Operating Departments	1,731,830	2,217,876	1,031,560	2,577,158	1,610,239
Building Maintenance	739,914	1,230,496	1,697,816	1,134,936	1,205,000
Salaries, Employee Benefits, Office Expense	553,188	757,404	564,813	472,226	520,000
Instructional Equipment	68,746	532,888	771,425	25,409	-
TOTAL EXPENDITURES	\$ 5,525,552	\$ 7,171,042	\$ 5,905,365	\$ 7,137,725	\$ 10,768,286
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 323,049
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 5,525,552	\$ 7,171,042	\$ 5,905,365	\$ 7,137,725	\$ 11,091,335
ENDING BALANCE	\$ 1,784,052	\$ 2,575,484	\$ 2,710,670	\$ 7,041,878	\$ -


Capital Reserve Fund (continued)
Project Summary

Elementary Schools		
<u>School</u>	<u>Project</u>	<u>08-09 Budget</u>
Aspen Creek K8	New Portable	\$ 100,000
Bear Creek	Fire Alarm Replacement (Carry Over 07/08)	65,000
Crest View	Boiler Replacement	30,000
Eisenhower	Replace Rtu & Coil	15,000
Horizons	Boiler Replacement (Carry Over 07/08)	101,900
Lafayette	Purchase Portable	60,000
Lafayette	Kids Park	21,400
Mapleton	Early Childhood Center-Feasibility Study	25,000
Pioneer	Classroom Conversion	10,000
Sanchez	Boiler Replacement	55,000
Superior	Drainage Repairs	10,000
Superior	Intercom Bell System Upgrades	20,000
University Hill	Replace Heating Controls	7,500
University Hill	Soffit Repairs	18,000
University Hill	Repair Gutters/Downspouts	5,000
University Hill	Kindergarten Lunch Service	22,860
Whittier	Exterior Painting	30,000
Total Elementary Schools:		\$ 596,660

Middle Schools		
<u>School</u>	<u>Project</u>	<u>08-09 Budget</u>
Angevine	Replace Fire Alarm System	\$ 40,000
Monarch K8	Replacement Intercom/Bell System	20,000
Platt	Replace Boiler Valves	40,000
Platt	Traffic Improvements	251,000
Southern Hills	Interior Clock Upgrades (Carry Over 07/08)	6,800
Total Middle Schools:		\$ 357,800

Capital Reserve Fund (continued)

Project Summary (continued)

High Schools		
<u>School</u>	<u>Project</u>	<u>08-09 Budget</u>
Arapahoe Ridge	Replace Hvac Unit	\$ 25,000
Arapahoe Ridge	Auto Body Compressor Improvements (07/08)	22,267
Boulder	Track Repairs	10,000
Boulder	Security Gate (Carry Over 07/08)	4,525
Boulder	Field Scoreboard Replacement	50,000
Broomfield	Restroom Renovation/Football Field	25,000
Broomfield	Wrestling Room Renovation	35,000
Centaurus	Field Scoreboard Replacement	50,000
Centaurus	New HVAC Unit	68,000
Fairview	Field Lights (City Of Boulder EET Funds/Carry)	124,000
Fairview	Interior Clock Upgrades (Carry Over 07/08)	29,600
Fairview	Weight Room Upgrade	10,000
Monarch	Gym Scoreboard Replacement	15,000
Monarch	Ticket Booth	24,500
Nederland Mid/Sr	Music Storage (Carry over 07/08)	4,000
Total High Schools:		\$ 496,892

District Wide		
	<u>Project</u>	<u>08-09 Budget</u>
District Wide	Copier Leases For Schools	\$ 200,000
District Wide	Emergencies	323,530
District Wide	Security Improvements (Radios/Alarms)	50,000
District Wide	Fire Detector Replacements	10,000
District Wide	Key Set Replacement/Door Hardware	34,665
District Wide	Science Safety Improvements	20,000
Total District Wide:		\$ 638,195


Capital Reserve Fund (continued)
Project Summary (continued)

Bond Support		
<u>School</u>	<u>Project</u>	<u>08-09 Budget</u>
Arapahoe Ridge/TEC	Building Improvements	\$ 970,000
Columbine	Building Improvements	3,977,000
District Wide	Unanticipated Bond Costs	396,500
Total Bond Support:		\$ 5,343,500

School Project Sub-Total Summary		
	Elementary Schools	\$ 596,660
	Middle Schools	357,800
	High Schools	496,892
	District Wide	638,195
	Bond Support	5,343,500
School Project Sub-Total:		\$ 7,433,047

Operating Departments		
<u>Department</u>	<u>Project</u>	<u>08-09 Budget</u>
Ed Center	Professional Development Center	\$ 200,000
Learning Services	Temporary Office Space	80,000
Maintenance	Equipment/Vehicle Replacement	207,536
Operational Services	Facility Software Renewal	15,903
Special Ed	Equipment	10,000
Security	Vehicle (Carry Over 07/08)	25,000
Security	Roof Top Unit Replacement (Carry Over 07/08)	2,600
Security	Equipment Upgrades	35,000
Transportation	Bus Replacement	935,000
Transportation	New fuel tank - Nederland Terminal	90,000
Transportation	Roof Top Unit Replacement (Carry Over 07/08)	9,200
Total Operating Departments:		\$ 1,610,239

Capital Reserve Fund (continued)

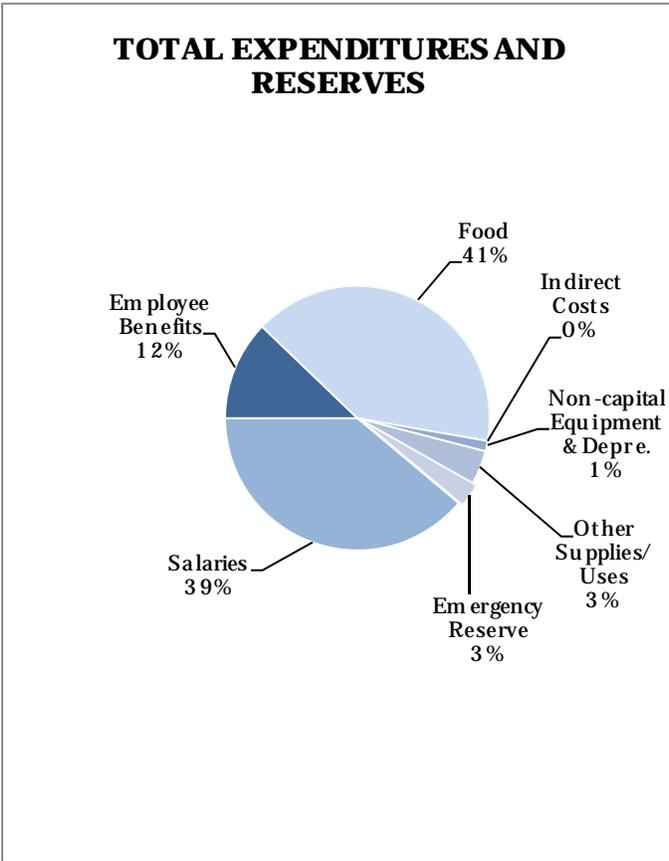
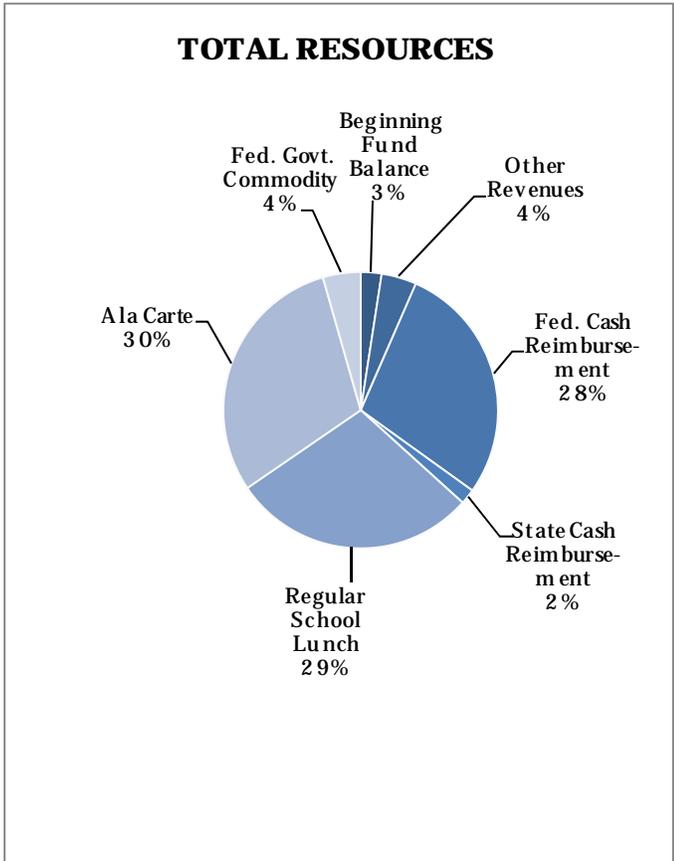
Project Summary (continued)

Building Maintenance - District Wide		
	<u>Project</u>	<u>08-09 Budget</u>
District Wide	Americans With Disabilities Act	\$ 40,000
District Wide	Asbestos Abatement	125,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Baseline Lateral Ditch Repair	40,000
District Wide	Flooring Replacement	175,000
District Wide	Custodial Equipment Replacement	30,000
District Wide	Door Replacement	40,000
District Wide	Electrical Reserve	45,000
District Wide	Field Striping	40,000
District Wide	Grounds Restoration	100,000
District Wide	Heat Mitigation	50,000
District Wide	HVAC/Plumbing Reserve	100,000
District Wide	Marker Board Replacement	10,000
District Wide	Painting	50,000
District Wide	Playground Surfacing, Drainage, Containment	25,000
District Wide	Restroom Stall Replacement	20,000
District Wide	Roofing	300,000
Total Building Maintenance - District Wide:		\$ 1,205,000
Salaries/Benefits/Office Expenses		
	Salaries/Benefits/Office Expenses	\$ 520,000
Total Salaries/Benefits/Office Expenses:		\$ 520,000
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 323,049
Total Reserves:		\$ 323,049
GRAND TOTAL Summary		
	School Projects	\$ 7,433,047
	Operating Departments	1,610,239
	Building Maintenance - District Wide	1,205,000
	Salaries/Benefits/Office Expenses	520,000
	Reserves	323,049
GRAND TOTAL:		\$ 11,091,335



Nutrition Services Fund
\$6,267,660

The Nutrition Services Program serves approximately 12,700 meals including 4,300 a la carte meals per day in 22 preparation kitchens serving 47 schools, 4 Head Starts, and 1 catered site. The program is primarily dependent on Nutrition Services revenue from 173 serving days. A one-time transfer of \$225,000 has been provided by the Community School Fund for the 08-09 fiscal year. Prices for the 2008-09 school year will include an increase of \$.25 for lunch meals.



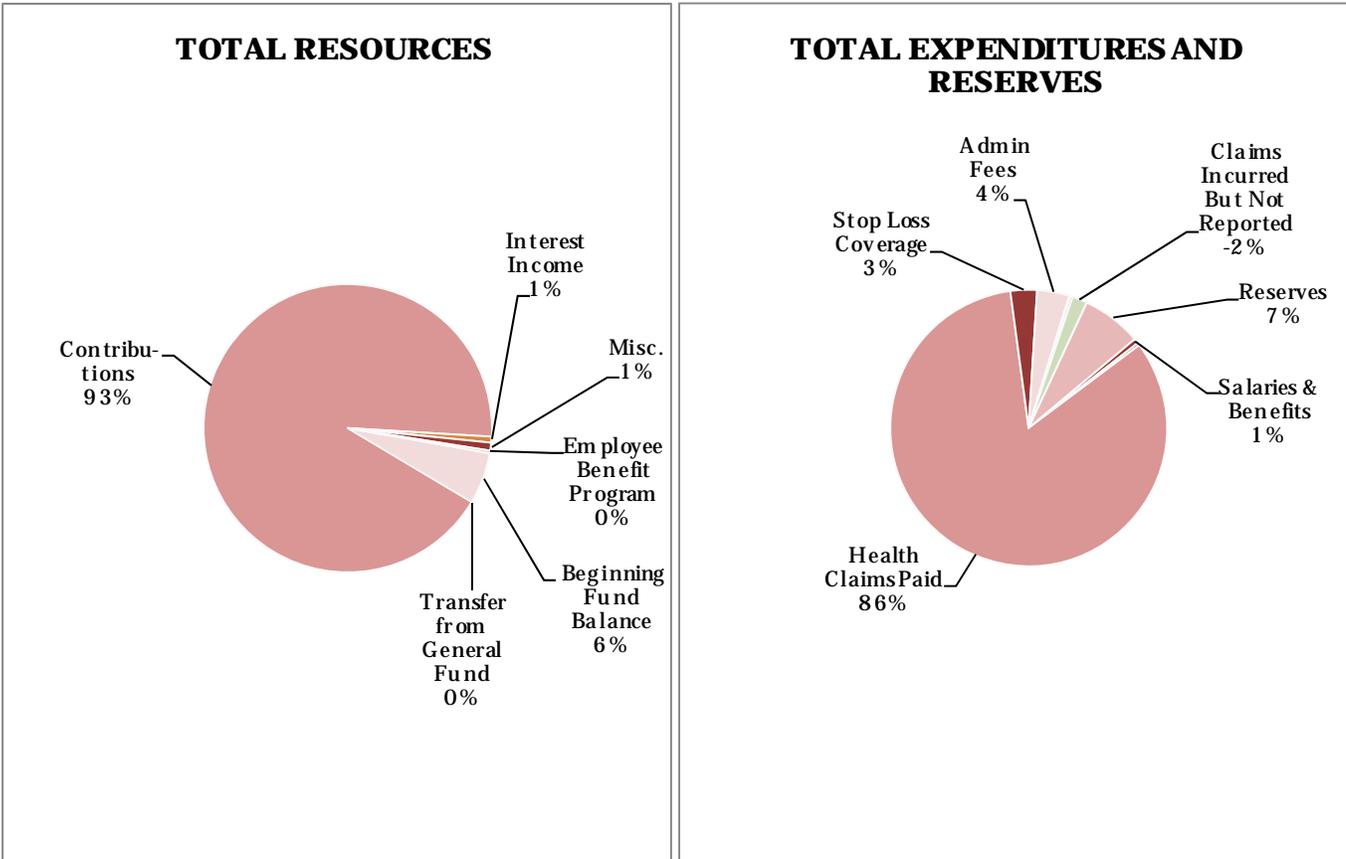
Nutrition Services Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 822,678	\$ 803,639	\$ 640,318	\$ 353,574	\$ 151,306
INVESTED IN CAPITAL ASSETS	295,298	249,763	241,459	217,528	356,784
REVENUE:					
Over/Under	\$ 34	\$ -	\$ 14,876	\$ (1,067)	\$ -
Milk	48,432	80,367	-	-	-
A la Carte	93,127	107,333	1,963,868	1,861,104	1,875,000
Regular School Lunch	1,396,006	1,383,388	1,424,501	1,495,520	1,784,131
Sandwich Line	1,740,442	1,705,355			
Federal Cash Reimbursement	1,295,430	1,410,753	1,488,625	1,662,564	1,764,821
State Cash Reimbursement	54,408	53,732	52,648	50,534	47,065
Catering	10,651	7,968	3,008	1,393	2,000
Reduced Price Meals	18,764	18,921	18,668	19,730	19,822
Federal Government Commodities	183,862	204,659	287,475	308,007	275,000
Miscellaneous - Local	3,453	9,460	-	207,405	15,515
Building Rental	2,285	2,840	3,873	2,616	-
Breakfast Revenue	8,134	6,607	10,593	12,286	13,000
Headstart	48,936	48,803	46,863	45,382	45,000
Transfer from Community School Fund	-	-	-	-	225,000
TOTAL REVENUE	<u>\$ 4,903,964</u>	<u>\$ 5,040,186</u>	<u>\$ 5,314,998</u>	<u>\$ 5,665,474</u>	<u>\$ 6,066,354</u>
TOTAL RESOURCES	<u>\$ 6,021,940</u>	<u>\$ 6,093,588</u>	<u>\$ 6,196,775</u>	<u>\$ 6,236,576</u>	<u>\$ 6,574,444</u>
EXPENDITURES:					
Salaries	\$ 1,951,366	\$ 2,016,498	\$ 2,125,503	\$ 2,211,314	\$ 2,436,858
Employee Benefits	526,462	507,343	580,391	636,935	764,683
Purchased Services	27,617	58,001	47,186	40,446	55,500
Food	1,980,075	2,133,336	2,357,604	2,447,552	2,543,066
Commodities	137,992	160,996	144,174	-	-
Other Supplies/Uses	112,848	112,688	138,240	157,842	155,000
Non-capital Equipment	6,293	35,841	30,651	14,619	30,000
Equipment Depreciation	45,535	40,157	46,704	45,911	50,000
Indirect Costs	117,755	122,755	122,755	122,755	-
Other Objects and Uses	62,595	24,196	32,465	51,112	50,000
TOTAL EXPENDITURES	<u>\$ 4,968,538</u>	<u>\$ 5,211,811</u>	<u>\$ 5,625,673</u>	<u>\$ 5,728,486</u>	<u>\$ 6,085,107</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 182,553
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,968,538</u>	<u>\$ 5,211,811</u>	<u>\$ 5,625,673</u>	<u>\$ 5,728,486</u>	<u>\$ 6,267,660</u>
ENDING BALANCE	<u>\$ 803,639</u>	<u>\$ 640,318</u>	<u>\$ 353,574</u>	<u>\$ 151,306</u>	<u>\$ -</u>
INVESTED IN CAPITAL ASSETS	\$ 249,763	\$ 241,459	\$ 217,528	\$ 356,784	\$ 306,784



Health Insurance Fund
 \$22,511,159

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance Employee Benefit Program. Employees will have the choice of participating in the district's self-funded plan or in a traditional plan offered by Kaiser Permanente. The district contributes a premium of \$3,727-\$5,092 per eligible employee. Employees have the option to purchase dependent coverage at the same rate as the district. The district will also be adding an Employee Assistance Program in 2008-09 at a contribution rate of \$1.26 per employee.



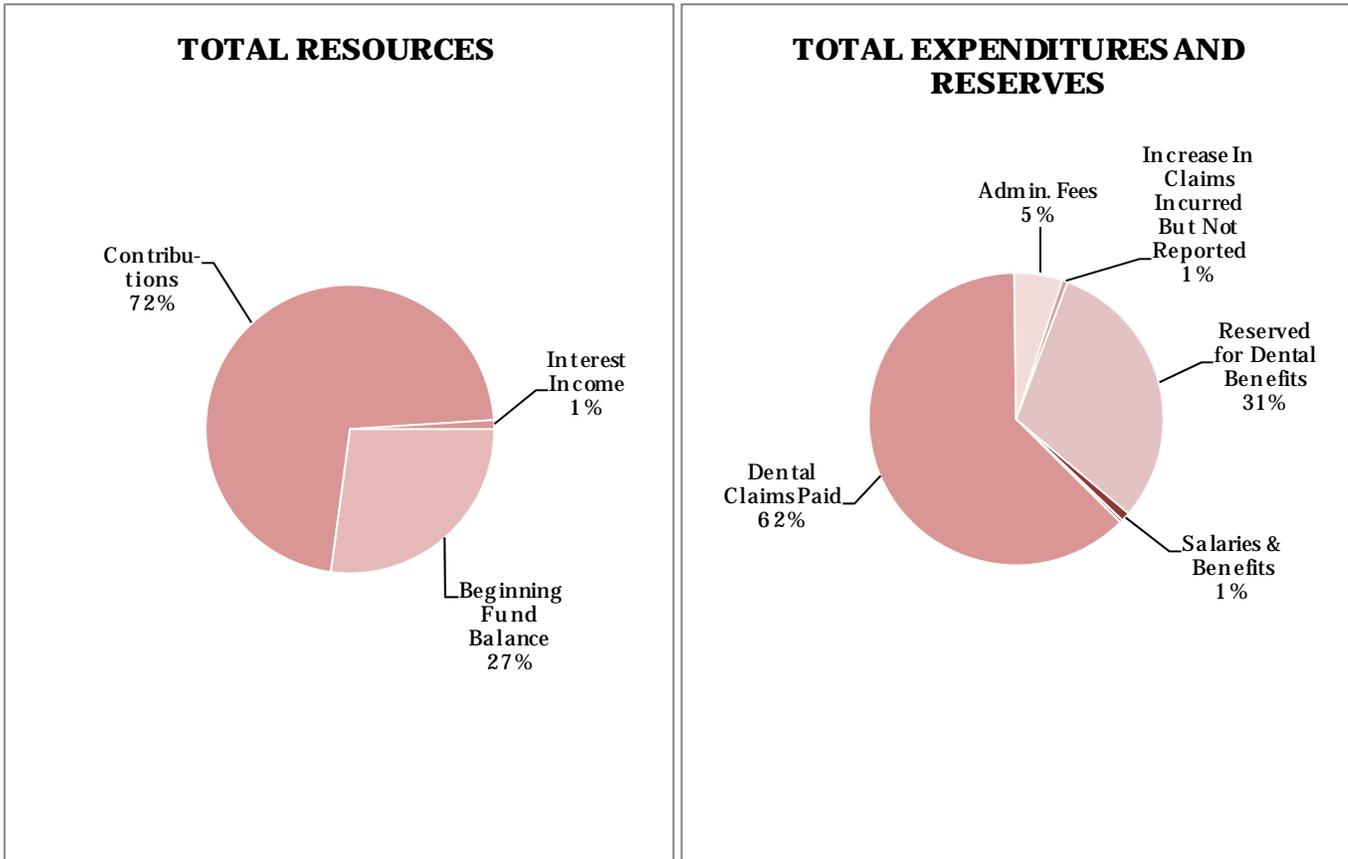
Health Insurance Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,300,063
REVENUE:					
Transfer From General Fund	\$ -	\$ -	\$ -	\$ 4,100,000	\$ -
Contributions	-	-	-	20,121,228	20,799,096
Interest Income	-	-	-	161,724	150,000
Miscellaneous	-	-	-	165,263	200,000
Wellness Program	-	-	-	80,721	-
Employee Benefit Program	-	-	-	-	62,000
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,628,936</u>	<u>\$ 21,211,096</u>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,628,936</u>	<u>\$ 22,511,159</u>
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ -	\$ 103,334	\$ 109,786
Employee Benefits	-	-	-	21,049	24,441
Purchased Services	-	-	-	134,763	67,500
Health Claims Paid	-	-	-	18,675,117	19,392,050
Stop Loss Coverage	-	-	-	645,527	722,042
Administrative Fees	-	-	-	788,798	882,496
Supplies and Materials	-	-	-	60,942	2,000
Wellness Program	-	-	-	21,063	30,000
Employee Benefit Program	-	-	-	-	62,000
Claims Incurred But Not Reported	-	-	-	2,878,280	(408,219)
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,328,873</u>	<u>\$ 20,884,096</u>
RESERVES:					
Reserved for Wellness Programs	\$ -	\$ -	\$ -	\$ -	\$ 29,658
Reserved for Health Benefits	-	-	-	-	1,597,405
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,627,063</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,328,873</u>	<u>\$ 22,511,159</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,300,063</u>	<u>\$ -</u>



Dental Insurance Fund
 \$3,012,630

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



Dental Insurance Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE:					
Reserved for Dental Benefits	\$ -	\$ -	\$ 389,948	\$ 708,899	\$ 817,329
TOTAL BEGINNING FUND BALANCE	\$ -	\$ -	\$ 389,948	\$ 708,899	\$ 817,329
REVENUE:					
Contributions	\$ -	\$ 389,948	\$ 2,142,292	\$ 2,108,357	\$ 2,165,301
Interest Income	-	-	-	34,364	30,000
TOTAL REVENUE	\$ -	\$ 389,948	\$ 2,142,292	\$ 2,142,721	\$ 2,195,301
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 389,948</u>	<u>\$ 2,532,240</u>	<u>\$ 2,851,620</u>	<u>\$ 3,012,630</u>
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ 13,924	\$ 23,447	\$ 24,986
Employee Benefits	-	-	2,667	4,771	5,549
Purchased Services	-	-	-	6,250	7,500
Dental Claims Paid	-	-	1,664,310	1,807,877	1,878,592
Administrative Fees	-	-	142,440	141,540	160,155
Supplies and Materials	-	-	-	76	2,000
Increase In Claims Incurred But Not Reported	-	-	-	50,330	18,820
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,034,291</u>	<u>\$ 2,097,602</u>
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 915,028
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 915,028</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,034,291</u>	<u>\$ 3,012,630</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 389,948</u>	<u>\$ 708,899</u>	<u>\$ 817,329</u>	<u>\$ -</u>



Trust and Agency Funds
 \$2,024,000

Agency Fund

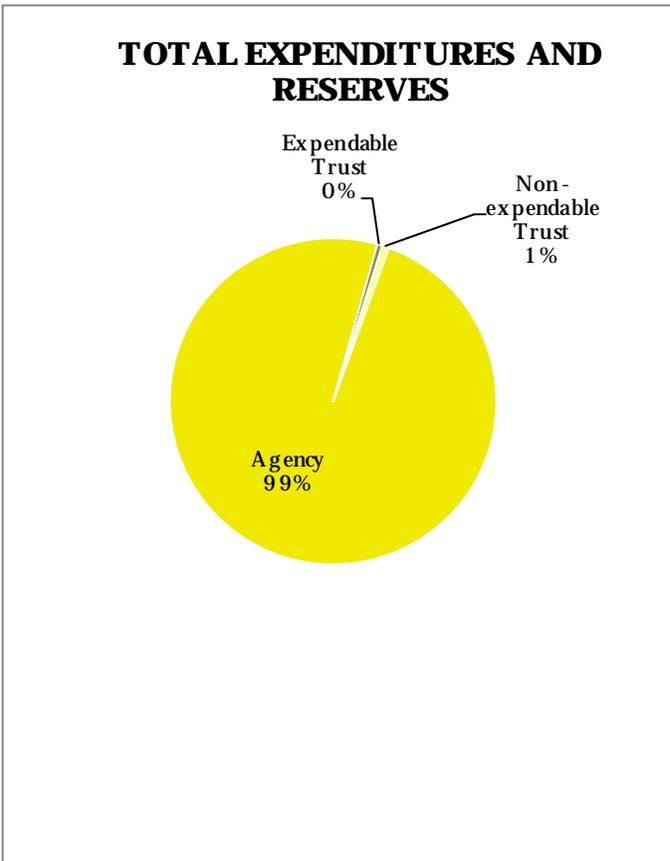
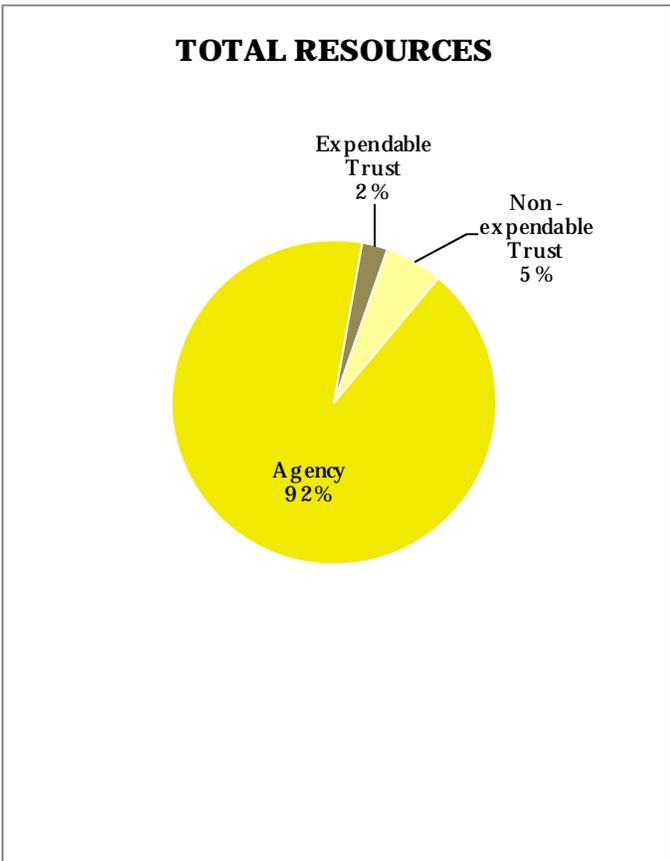
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

Expendable Trust Fund

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

Nonexpendable Trust Fund

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



Trust and Agency Funds (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
Agency Funds					
Beginning Fund Balance	\$ 1,214,178	\$ 1,341,887	\$ 1,235,936	\$ 1,270,101	\$ 1,122,661
Receipts	<u>1,702,110</u>	<u>1,900,506</u>	<u>1,831,468</u>	<u>2,278,507</u>	<u>2,300,000</u>
Total Resources	\$ 2,916,288	\$ 3,242,393	\$ 3,067,404	\$ 3,548,608	\$ 3,422,661
Disbursements	<u>\$ 1,574,401</u>	<u>\$ 2,006,457</u>	<u>\$ 1,797,303</u>	<u>\$ 2,425,947</u>	<u>\$ 2,000,000</u>
Ending Balance	\$ 1,341,887	\$ 1,235,936	\$ 1,270,101	\$ 1,122,661	\$ 1,422,661
Expendable Trust Funds					
Beginning Fund Balance	\$ 58,937	\$ 84,770	\$ 81,701	\$ 80,857	\$ 79,996
Revenue	<u>29,933</u>	<u>7,843</u>	<u>4,306</u>	<u>5,789</u>	<u>15,000</u>
Total Resources	\$ 88,870	\$ 92,613	\$ 86,007	\$ 86,646	\$ 94,996
Expenditures	<u>\$ 4,100</u>	<u>\$ 10,913</u>	<u>\$ 5,150</u>	<u>\$ 6,650</u>	<u>\$ 10,000</u>
Ending Balance	\$ 84,770	\$ 81,700	\$ 80,857	\$ 79,996	\$ 84,996
Nonexpendable Trust Funds					
Beginning Fund Balance	\$ 160,924	\$ 161,903	\$ 166,931	\$ 179,620	\$ 199,465
Revenue	<u>9,183</u>	<u>5,828</u>	<u>20,695</u>	<u>24,665</u>	<u>16,000</u>
Total Resources	\$ 170,107	\$ 167,731	\$ 187,626	\$ 204,285	\$ 215,465
Expenditures	<u>\$ 8,204</u>	<u>\$ 800</u>	<u>\$ 8,006</u>	<u>\$ 4,820</u>	<u>\$ 14,000</u>
Ending Balance	\$ 161,903	\$ 166,931	\$ 179,620	\$ 199,465	\$ 201,465
GRAND TOTAL					
BEGINNING FUND BALANCE	\$ 1,434,039	\$ 1,588,560	\$ 1,484,568	\$ 1,530,578	\$ 1,402,122
TOTAL REVENUE	<u>1,741,226</u>	<u>1,914,177</u>	<u>1,856,469</u>	<u>2,308,961</u>	<u>2,331,000</u>
TOTAL RESOURCES	<u>\$ 3,175,265</u>	<u>\$ 3,502,737</u>	<u>\$ 3,341,037</u>	<u>\$ 3,839,539</u>	<u>\$ 3,733,122</u>
TOTAL EXPENDITURES	<u>\$ 1,586,705</u>	<u>\$ 2,018,170</u>	<u>\$ 1,810,459</u>	<u>\$ 2,437,417</u>	<u>\$ 2,024,000</u>
ENDING BALANCE	<u>\$ 1,588,560</u>	<u>\$ 1,484,567</u>	<u>\$ 1,530,578</u>	<u>\$ 1,402,122</u>	<u>\$ 1,709,122</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 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING BALANCE	\$ 1,858,587	\$ 1,880,183	\$ 1,957,123	\$ 2,197,285	\$ 2,321,977
RECEIPTS	<u>6,991,347</u>	<u>7,324,749</u>	<u>7,869,050</u>	<u>8,114,988</u>	<u>8,400,000</u>
TOTAL RESOURCES	<u>\$ 8,849,934</u>	<u>\$ 9,204,932</u>	<u>\$ 9,826,173</u>	<u>\$ 10,312,273</u>	<u>\$ 10,721,977</u>
DISBURSEMENTS	<u>\$ 6,969,751</u>	<u>\$ 7,247,809</u>	<u>\$ 7,628,888</u>	<u>\$ 7,990,296</u>	<u>\$ 8,200,000</u>
ENDING BALANCE	<u>\$ 1,880,183</u>	<u>\$ 1,957,123</u>	<u>\$ 2,197,285</u>	<u>\$ 2,321,977</u>	<u>\$ 2,521,977</u>

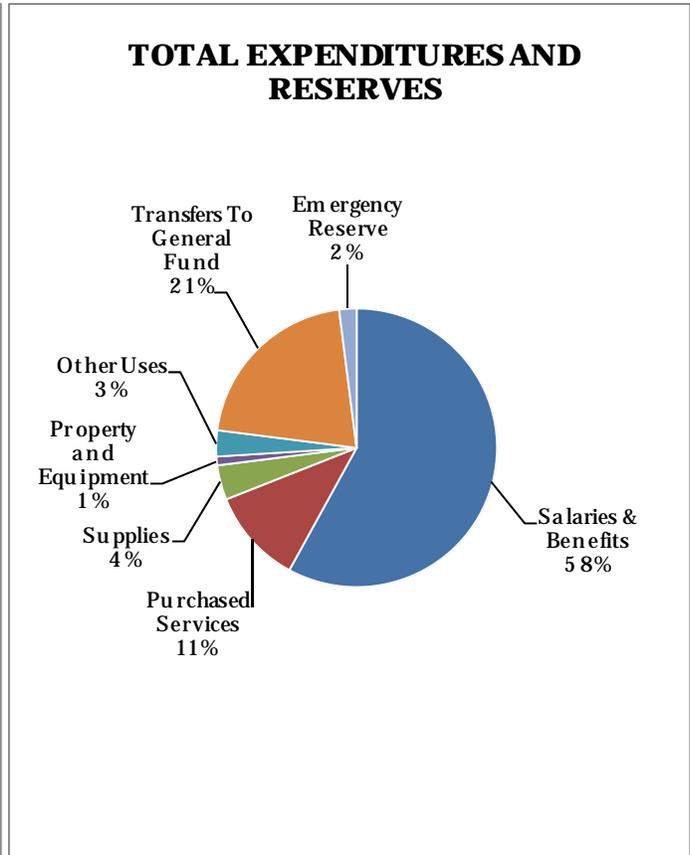
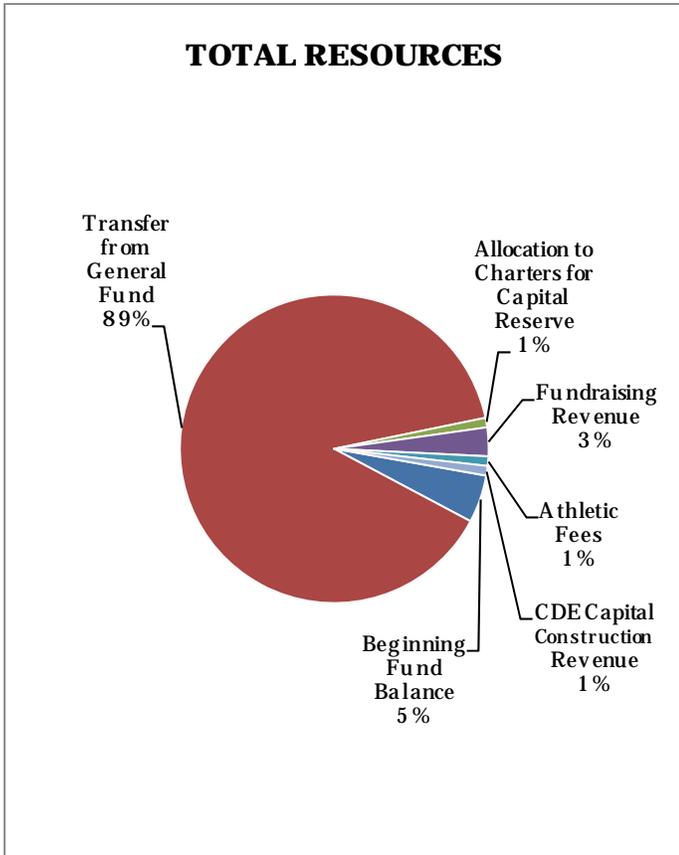
CHARTER SCHOOL FUND

CHARTER SCHOOL FUND	306
SUMMIT MIDDLE CHARTER SCHOOL.....	308
SERVICE (SRE) BUDGETS BY OBJECT	309
HORIZONS K-8 SCHOOL	310
SERVICE (SRE) BUDGETS BY OBJECT	311
BOULDER PREPARATORY HIGH SCHOOL.....	312
SERVICE (SRE) BUDGETS BY OBJECT	313
JUSTICE HIGH SCHOOL.....	314
SERVICE (SRE) BUDGETS BY OBJECT	315
PEAK TO PEAK CHARTER SCHOOL	316
SERVICE (SRE) BUDGETS BY OBJECT	317



Charter School Fund
 \$20,257,276

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



Charter School Fund (continued)

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING BALANCE	\$ 3,082,794	\$ 2,389,807	\$ 3,065,635	\$ 2,427,819	\$ 920,993
REVENUE:					
Transfer from General Fund:	\$ 13,072,126	\$ 13,959,838	\$ 15,547,075	\$ 16,663,650	\$ 18,115,531
Capital Reserve Allocation:	172,928	231,105	264,335	299,572	289,411
Fundraising Revenue:	87,090	614,881	76,378	41,198	520,068
Athletic Fees	-	-	17,671	8,950	157,751
CDE Capital Construction:	285,311	188,815	371,948	202,489	253,522
TOTAL REVENUES	<u>\$ 13,617,455</u>	<u>\$ 14,994,639</u>	<u>\$ 16,277,407</u>	<u>\$ 17,215,859</u>	<u>\$ 19,336,283</u>
TOTAL RESOURCES	<u>\$ 16,700,249</u>	<u>\$ 17,384,446</u>	<u>\$ 19,343,042</u>	<u>\$ 19,643,678</u>	<u>\$ 20,257,276</u>
TOTAL EXPENDITURES	\$ 10,648,066	\$ 11,051,337	\$ 12,452,669	\$ 14,644,862	\$ 15,595,811
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 3,106,074	\$ 3,267,474	\$ 4,462,554	\$ 4,077,823	\$ 4,201,196
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 460,269</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 13,754,140</u>	<u>\$ 14,318,811</u>	<u>\$ 16,915,223</u>	<u>\$ 18,722,685</u>	<u>\$ 20,257,276</u>
ENDING BALANCE	<u>\$ 2,389,807</u>	<u>\$ 3,065,635</u>	<u>\$ 2,427,819</u>	<u>\$ 920,993</u>	<u>\$ -</u>

STUDENT FTE:	Funded 2004-05	Funded 2005-06	Funded 2006-07	Funded 2007-08	Revised 2008-09
Summit Middle School:	300.0	300.0	310.0	311.5	319.0
Horizons K-8 School:	292.5	304.0	303.0	288.5	308.9
Boulder Preparatory High School:	84.5	103.0	119.0	148.0	135.0
Justice High School:	-	-	61.0	72.5	95.0
Peak to Peak K-12 School:	1,149.5	1,196.5	1,251.0	1,303.5	1,373.3
Total Charter Schools:	1,826.5	1,903.5	2,044.0	2,124.0	2,231.2

1 Funding for Charter Schools is based on contract agreements between the school and BVSD.

2. Justice High School began its inaugural year in 2006-07.

3. Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.

4. Emergency Reserve is 3% of total expenditure less CDE Capital Construction revenue.



Summit Middle Charter School
\$3,129,071

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 341,215	\$ 281,681	\$ 311,773	\$ 365,740	\$ 409,687
REVENUE:					
Transfer from General Fund	\$ 2,141,870	\$ 2,214,581	\$ 2,390,341	\$ 2,487,256	\$ 2,628,104
Capital Reserve Allocation	-	-	-	-	-
Fundraising Revenue	8,469	11,574	-	-	30,000
Athletic Fees	-	8,203	10,067	8,775	9,900
CDE Capital Construction	26,889	76	34,754	3,618	51,380
TOTAL REVENUE	\$ 2,177,228	\$ 2,234,434	\$ 2,435,162	\$ 2,499,649	\$ 2,719,384
TOTAL RESOURCES	\$ 2,518,443	\$ 2,516,115	\$ 2,746,935	\$ 2,865,389	\$ 3,129,071
EXPENDITURES:					
Salaries	\$ 1,103,280	\$ 1,159,458	\$ 1,193,006	\$ 1,248,129	\$ 1,300,600
Benefits	217,406	221,828	256,656	282,250	319,694
Purchased Services	39,691	39,887	75,670	44,627	55,912
Supplies	38,803	56,145	53,030	46,670	60,300
Property and Equipment	31,042	2,619	16,180	4,947	3,200
Other Uses	8,188	9,409	7,587	7,554	549,381
TOTAL EXPENDITURES	\$ 1,438,410	\$ 1,489,346	\$ 1,602,129	\$ 1,634,177	\$ 2,289,087
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 696,834	\$ 714,996	\$ 779,066	\$ 821,525	\$ 772,852
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 67,132
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 2,135,244	\$ 2,204,342	\$ 2,381,195	\$ 2,455,702	\$ 3,129,071
ENDING BALANCE	\$ 281,681	\$ 311,773	\$ 365,740	\$ 409,687	\$ -
	2004-05	2005-06	2006-07	2007-08	2008-09
STUDENT FTE:	300.0	300.0	310.0	311.5	319.0

Summit Middle Charter School (continued)

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	2008-09 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	862,071	215,144	12,000	-	-	31,500	2,000	538,681	\$ 1,661,396
0080 LIBRARY INSTRUCTION	5,985	907	-	-	-	-	-	-	6,892
0926 FOOD AND NUTRITION	-	-	-	-	-	-	-	-	-
SRE TOTAL	868,056	216,051	12,000	-	-	31,500	2,000	538,681	\$ 1,668,288
SRE 14 COCURRICULAR ED/ATHLETICS									
1815 F BASKETBALL	2,200	317	-	-	-	-	-	5,200	\$ 7,717
1826 F SOCCER	1,600	230	-	-	-	-	-	-	1,830
1832 F VOLLEYBALL	2,200	317	-	-	-	-	-	-	2,517
1845 M BASKETBALL	2,200	317	-	-	-	-	-	-	2,517
1856 M SOCCER	600	87	-	-	-	-	-	-	687
1880 FLAG FOOTBALL EXTRAMURAL	600	87	-	-	-	-	-	-	687
1890 COED TRACK & FIELD	3,800	512	-	-	-	-	-	-	4,312
1893 WRESTLING COED	1,600	230	-	-	-	-	-	-	1,830
1920 MIDDLE SPONSOR STUDENT AC	11,350	1,455	-	-	-	4,400	-	-	17,205
SRE TOTAL	26,150	3,552	-	-	-	4,400	-	5,200	\$ 39,302
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	50,053	12,610	-	-	-	-	-	-	\$ 62,663
SRE TOTAL	50,053	12,610	-	-	-	-	-	-	\$ 62,663
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2212 CURRICULUM DEVELOPMENT	47,720	6,976	-	-	-	-	-	-	\$ 54,696
2213 STAFF DEVELOPMENT	-	-	2,000	-	5,000	-	-	-	7,000
2222 LIBRARY SUPPORT SVCS	25,040	8,966	-	-	-	12,900	-	-	46,906
SRE TOTAL	72,760	15,942	2,000	-	5,000	12,900	-	-	\$ 108,602
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2319 OTHER BOE SERVICES	-	-	-	-	-	-	-	3,500	\$ 3,500
SRE TOTAL	-	-	-	-	-	-	-	3,500	\$ 3,500
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	160,314	37,513	6,000	9,712	11,500	-	1,200	-	\$ 226,239
2426 PRNCPL DISCRETIONARY FUND	-	-	-	-	-	7,500	-	-	7,500
2427 SCHOOL MNGD COMPENSATION	123,267	34,026	2,000	-	-	-	-	-	159,293
SRE TOTAL	283,581	71,539	8,000	9,712	11,500	7,500	1,200	-	\$ 393,032
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	-	4,000	-	2,000	\$ 6,000
SRE TOTAL	-	-	-	-	-	4,000	-	2,000	\$ 6,000
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	2,800	-	-	-	-	-	\$ 2,800
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	2,400	-	-	-	2,400
2832 RECRUITMENT/PLACEMENT SVC	-	-	-	-	2,500	-	-	-	2,500
SRE TOTAL	-	-	2,800	-	4,900	-	-	-	\$ 7,700
GRAND TOTAL	\$ 1,300,600	\$ 319,694	\$ 24,800	\$ 9,712	\$ 21,400	\$ 60,300	\$ 3,200	\$ 549,381	\$ 2,289,087



Horizons K-8 School

\$2,705,421

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 335,892	\$ (44,656)	\$ 112,911	\$ 204,660	\$ 105,711
REVENUE:					
Transfer from General Fund	\$ 2,122,189	\$ 2,284,151	\$ 2,378,916	\$ 2,341,200	\$ 2,581,948
Capital Reserve Allocation	-	-	-	-	-
Fundraising Revenue	-	40,000	10,179	28,125	-
Athletic Fees	-	-	-	-	-
CDE Capital Construction	47,338	189	46,607	22,436	17,762
TOTAL REVENUE	<u>\$ 2,169,527</u>	<u>\$ 2,324,340</u>	<u>\$ 2,435,702</u>	<u>\$ 2,391,761</u>	<u>\$ 2,599,710</u>
TOTAL RESOURCES	<u>\$ 2,505,419</u>	<u>\$ 2,279,684</u>	<u>\$ 2,548,613</u>	<u>\$ 2,596,421</u>	<u>\$ 2,705,421</u>
EXPENDITURES:					
Salaries	\$ 1,427,704	\$ 1,340,207	\$ 1,367,873	\$ 1,484,180	\$ 1,505,477
Benefits	293,333	255,012	313,943	344,422	332,203
Purchased Services	29,785	24,087	34,758	73,229	89,704
Supplies	56,617	35,130	38,747	39,751	45,076
Property and Equipment	97,972	8,206	59,230	12,540	33,631
Other Uses	16,390	4,675	6,235	9,698	76,916
TOTAL EXPENDITURES	<u>\$ 1,921,801</u>	<u>\$ 1,667,317</u>	<u>\$ 1,820,786</u>	<u>\$ 1,963,820</u>	<u>\$ 2,083,007</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 468,991	\$ 499,456	\$ 523,167	\$ 526,890	\$ 560,457
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,957</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,390,792</u>	<u>\$ 2,166,773</u>	<u>\$ 2,343,953</u>	<u>\$ 2,490,710</u>	<u>\$ 2,705,421</u>
ENDING BALANCE	<u>\$ (44,656)</u>	<u>\$ 112,911</u>	<u>\$ 204,660</u>	<u>\$ 105,711</u>	<u>\$ -</u>
	2004-05	2005-06	2006-07	2007-08	2008-09
STUDENT FTE:	292.5	304.0	303.0	288.5	308.9

Horizons K-8 School (continued)

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	2008-09 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	-	-	\$ -
0060 INTEGRATED EDUCATION	1,049,353	223,660	18,458	18,372	13,941	45,076	19,390	76,916	1,465,166
0090 OTHER GEN EDUCATION	-	-	-	-	-	-	-	-	-
0500 LANG ARTS ENGLISH	-	-	-	-	-	-	-	-	-
SRE TOTAL	1,049,353	223,660	18,458	18,372	13,941	45,076	19,390	76,916	\$ 1,465,166
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	202,237	56,601	-	-	-	-	-	-	\$ 258,838
SRE TOTAL	202,237	56,601	-	-	-	-	-	-	\$ 258,838
SRE 14 COCURRICULAR ED/ATHLETICS									
1845 M BASKETBALL	1,032	139	-	-	-	-	-	-	\$ 1,171
SRE TOTAL	1,032	139	-	-	-	-	-	-	\$ 1,171
SRE 21 STUDENT SUPPORT SERVICES									
2113 SOCIAL WORK SERVICES	6,595	1,321	-	-	-	-	-	-	\$ 7,916
SRE TOTAL	6,595	1,321	-	-	-	-	-	-	\$ 7,916
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	194,560	37,703	-	-	-	-	-	-	\$ 232,263
SRE TOTAL	194,560	37,703	-	-	-	-	-	-	\$ 232,263
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	51,700	12,779	457	38,476	-	-	14,241	-	\$ 117,653
SRE TOTAL	51,700	12,779	457	38,476	-	-	14,241	-	\$ 117,653
GRAND TOTAL	\$ 1,505,477	\$ 332,203	\$ 18,915	\$ 56,848	\$ 13,941	\$ 45,076	\$ 33,631	\$ 76,916	\$ 2,083,007



Boulder Preparatory High School
\$1,250,898

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 47,869	\$ 26,165	\$ 19,448	\$ 24,618	\$ 125,430
REVENUE					
Transfer from General Fund	\$ 621,310	\$ 742,124	\$ 904,302	\$ 1,147,693	\$ 1,085,574
Capital Reserve Allocation	12,492	15,432	21,982	29,092	24,369
Fundraising Revenue	-	33,000	49,780	-	-
Athletic Fees	-	-	-	-	-
CDE Capital Construction	14,454	14,945	23,939	17,134	15,525
TOTAL REVENUE	\$ 648,256	\$ 805,501	\$ 1,000,003	\$ 1,193,919	\$ 1,125,468
TOTAL RESOURCES	\$ 696,125	\$ 831,666	\$ 1,019,451	\$ 1,218,537	\$ 1,250,898
EXPENDITURES:					
Salaries	\$ 315,803	\$ 405,217	\$ 524,191	\$ 584,628	\$ 630,495
Benefits	61,720	80,691	112,859	130,931	177,269
Purchased Services	98,327	125,146	108,461	25,683	26,520
Supplies	41,496	29,541	48,636	64,311	55,000
Property and Equipment	274	2,248	-	-	22,000
Other Uses	10,810	2,112	3,794	27,445	67,211
TOTAL EXPENDITURES	\$ 528,430	\$ 644,955	\$ 797,941	\$ 832,998	\$ 978,495
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 141,530	\$ 167,263	\$ 196,892	\$ 260,109	\$ 243,514
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 28,889
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 669,960	\$ 812,218	\$ 994,833	\$ 1,093,107	\$ 1,250,898
ENDING BALANCE	\$ 26,165	\$ 19,448	\$ 24,618	\$ 125,430	\$ -
	2004-05	2005-06	2006-07	2007-08	2008-09
STUDENT FTE:	84.5	103.0	119.0	148.0	135.0

Boulder Preparatory High School (continued)

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	2008-09 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	6,200	1,800	1,300	47,500	-	67,211	\$ 124,011
0090 OTHER GEN EDUCATION	-	-	-	5,500	-	-	-	-	5,500
0200 ART	9,014	2,676	-	-	-	-	-	-	11,690
0213 HUMANITIES	33,983	10,391	-	-	-	-	-	-	44,374
0500 LANG ARTS ENGLISH	39,144	11,142	-	-	-	-	-	-	50,286
0510 LANGUAGE SKILLS	24,720	9,039	-	-	-	-	-	-	33,759
0539 OTHER LITERATURE	22,728	3,273	-	-	-	-	-	-	26,001
0600 FOREIGN LANGUAGES	33,990	10,391	-	-	-	-	-	-	44,381
1100 MATHEMATICS	37,084	10,841	-	-	-	-	-	-	47,925
1310 GEN SCIENCE	73,071	20,166	-	-	-	-	-	-	93,237
1500 SOCIAL SCIENCES	60,495	15,612	-	-	-	-	-	-	76,107
SRE TOTAL	334,229	93,531	6,200	7,300	1,300	47,500	-	67,211	\$ 557,271
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	59,835	14,157	-	-	-	-	-	(65,029)	\$ 8,963
SRE TOTAL	59,835	14,157	-	-	-	-	-	(65,029)	\$ 8,963
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	36,522	8,042	-	-	-	-	-	-	\$ 44,564
2113 SOCIAL WORK SERVICES	55,175	16,197	-	-	-	-	-	-	71,372
2122 COUNSELING SERVICES	61,800	8,899	-	-	-	-	-	-	70,699
SRE TOTAL	153,497	33,138	-	-	-	-	-	-	\$ 186,635
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	35,533	9,255	-	-	-	-	-	-	\$ 44,788
2213 STAFF DEVELOPMENT	40,742	5,866	-	-	-	-	-	-	46,608
SRE TOTAL	76,275	15,121	-	-	-	-	-	-	\$ 91,396
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	37,080	10,841	-	-	-	-	-	-	\$ 47,921
SRE TOTAL	37,080	10,841	-	-	-	-	-	-	\$ 47,921
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	34,608	10,481	-	-	-	-	-	-	\$ 45,089
SRE TOTAL	34,608	10,481	-	-	-	-	-	-	\$ 45,089
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	8,220	3,500	7,500	-	-	\$ 19,220
SRE TOTAL	-	-	-	8,220	3,500	7,500	-	-	\$ 19,220
SRE 41 ADULT BASIC EDUCATION									
4500 BUILDING ACQ/CONSTRUCTION	-	-	-	-	-	-	22,000	-	\$ 22,000
SRE TOTAL	-	-	-	-	-	-	22,000	-	\$ 22,000
GRAND TOTAL	\$ 695,524	\$ 177,269	\$ 6,200	\$ 15,520	\$ 4,800	\$ 55,000	\$ 22,000	\$ 2,182	\$ 978,495



Justice High School
\$658,495

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 186	\$ (20,503)
REVENUE:					
Transfer from General Fund	\$ -	\$ -	\$ 385,581	\$ 479,484	\$ 650,925
Capital Reserve Allocation	-	-	11,268	14,251	17,148
Fundraising Revenue	-	-	-	-	-
Athletic Fees	-	-	-	-	-
CDE Capital Construction	-	-	14,886	8,393	10,925
TOTAL REVENUE	\$ -	\$ -	\$ 411,735	\$ 502,128	\$ 678,998
TOTAL RESOURCES	\$ -	\$ -	\$ 411,735	\$ 502,314	\$ 658,495
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ 177,201	\$ 261,499	\$ 293,224
Benefits	-	-	27,726	44,220	83,530
Purchased Services	-	-	10,367	3,388	13,442
Supplies	-	-	30,394	15,508	13,020
Property and Equipment	-	-	60,000	68,000	68,000
Other Uses	-	-	3,902	1,664	2,604
TOTAL EXPENDITURES	\$ -	\$ -	\$ 309,590	\$ 394,278	\$ 473,820
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ -	\$ -	\$ 101,959	\$ 128,539	\$ 170,788
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 13,887
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ -	\$ -	\$ 411,549	\$ 522,817	\$ 658,495
ENDING BALANCE	\$ -	\$ -	\$ 186	\$ (20,503)	\$ -
STUDENT FTE:	2004-05 0.0	2005-06 0.0	2006-07 61.0	2007-08 72.5	2008-09 95.0

Justice High School (continued)

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	2008-09 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	140,200	36,870	-	1,342	3,000	5,670	-	879	\$ 187,961
0300 BUSINESS EDUCATION	-	-	-	-	-	-	-	-	-
SRE TOTAL	140,200	36,870	-	1,342	3,000	5,670	-	879	\$ 187,961
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	54,000	12,580	-	-	-	-	-	(61,802)	\$ 4,778
SRE TOTAL	54,000	12,580	-	-	-	-	-	(61,802)	\$ 4,778
SRE 14 COCURRICULAR ED/ATHLETICS									
1800 COCURRICULAR ACTIVITIES	2,500	324	-	-	-	4,500	-	725	\$ 8,049
SRE TOTAL	2,500	324	-	-	-	4,500	-	725	\$ 8,049
SRE 21 STUDENT SUPPORT SERVICES									
2113 SOCIAL WORK SERVICES	-	-	-	-	-	-	-	-	\$ -
2122 COUNSELING SERVICES	43,000	6,301	-	-	-	-	-	-	49,301
SRE TOTAL	43,000	6,301	-	-	-	-	-	-	\$ 49,301
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	89,826	18,418	-	-	2,400	250	-	1,000	\$ 111,894
SRE TOTAL	89,826	18,418	-	-	2,400	250	-	1,000	\$ 111,894
SRE 25 BUSINESS SERVICES									
2516 FINANCIAL ACCOUNTING SVCS	25,000	8,962	-	-	-	-	-	-	\$ 33,962
SRE TOTAL	25,000	8,962	-	-	-	-	-	-	\$ 33,962
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	500	75	-	6,700	-	2,600	68,000	-	\$ 77,875
SRE TOTAL	500	75	-	6,700	-	2,600	68,000	-	\$ 77,875
GRAND TOTAL	\$ 355,026	\$ 83,530	\$ -	\$ 8,042	\$ 5,400	\$ 13,020	\$ 68,000	\$ (59,198)	\$ 473,820



Peak to Peak Charter School
\$12,513,391

	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 UNAUDITED ACTUAL	2008-09 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,700,997	\$ 1,386,188	\$ 1,881,074	\$ 1,832,615	\$ 300,668
REVENUE:					
Transfer from General Fund	\$ 8,103,149	\$ 8,718,982	\$ 9,487,935	\$ 10,208,017	\$ 11,168,980
Capital Reserve Allocation	160,436	215,673	231,085	256,229	247,894
Fundraising Revenue	78,621	522,104	16,419	13,073	490,068
Athletic Fees	-	-	7,604	175	147,851
CDE Capital Construction	196,630	173,605	251,762	150,908	157,930
TOTAL REVENUE	\$ 8,538,836	\$ 9,630,364	\$ 9,994,805	\$ 10,628,402	\$ 12,212,723
TOTAL RESOURCES	\$ 10,239,833	\$ 11,016,552	\$ 11,875,879	\$ 12,461,017	\$ 12,513,391
EXPENDITURES:					
Salaries	\$ 3,605,808	\$ 4,003,167	\$ 4,320,630	\$ 4,947,155	\$ 5,617,858
Benefits	673,929	775,650	941,195	1,114,126	1,458,065
Purchased Services	2,003,806	1,908,113	1,951,457	1,994,980	2,025,671
Supplies	362,146	466,231	501,665	670,343	567,175
Property and Equipment	89,233	64,113	149,421	1,027,234	91,980
Other Uses	24,503	32,445	57,855	65,751	10,653
TOTAL EXPENDITURES	\$ 6,759,425	\$ 7,249,719	\$ 7,922,223	\$ 9,819,589	\$ 9,771,402
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 1,798,719	\$ 1,885,759	\$ 2,121,041	\$ 2,340,760	\$ 2,453,585
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 288,404
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 8,558,144	\$ 9,135,478	\$ 10,043,264	\$ 12,160,349	\$ 12,513,391
ENDING BALANCE	\$ 1,386,188	\$ 1,881,074	\$ 1,832,615	\$ 300,668	\$ -
STUDENT FTE:	1,149.5	1,196.5	1,251.0	1,303.5	1,373.3

Peak to Peak Charter School (continued)

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	2008-09 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	1,215,640	300,377	-	12,000	3,000	44,500	1,000	1,000	\$ 1,577,517
0020 GEN MIDDLE EDUCATION	1,047,885	269,573	-	12,000	5,000	28,500	1,000	1,000	1,364,958
0030 GEN HIGH SCHOOL EDUCATION	1,374,933	336,257	12,000	16,000	5,000	18,700	-	-	1,762,890
0031 PUPIL SERVICES	-	-	-	-	-	7,500	-	-	7,500
0060 INTEGRATED EDUCATION	-	-	-	-	-	5,000	-	-	5,000
0070 TALENTED AND GIFTED	30,543	7,879	-	-	-	2,000	-	-	40,422
0080 LIBRARY INSTRUCTION	-	-	-	-	-	16,500	1,500	-	18,000
0090 OTHER GEN EDUCATION	-	-	-	-	-	72,875	-	1,279	74,154
0098 SCHOOL WIDE PROGRAMS	-	-	-	-	-	1,050	-	-	1,050
0200 ART	-	-	-	-	-	1,000	-	-	1,000
0230 CRAFTS	-	-	-	-	-	1,200	-	-	1,200
0260 PHOTOGRAPHY	-	-	-	-	-	1,000	-	-	1,000
0290 OTHER ART PROGRAMS	-	-	-	-	-	1,000	-	-	1,000
0500 LANG ARTS ENGLISH	-	-	-	-	-	1,500	-	-	1,500
0511 READING	-	-	-	-	-	2,500	5,000	-	7,500
0550 SPEECH	-	-	-	-	-	1,000	-	-	1,000
0553 RHETORIC & PUB ADDRESS	-	-	-	-	-	3,600	-	-	3,600
0560 DRAMA	-	-	-	-	-	1,000	480	-	1,480
0590 OTHER LANG ARTS ENGLISH	-	-	-	-	-	1,000	-	-	1,000
0600 FOREIGN LANGUAGES	-	-	-	-	-	500	1,000	-	1,500
0800 PHYSICAL CURRICULUM	-	-	-	-	-	1,500	1,000	-	2,500
0810 HEALTH EDUCATION	-	-	-	-	-	400	-	-	400
0830 PHYSICAL EDUCATION	-	-	-	-	-	-	1,000	-	1,000
1100 MATHEMATICS	-	-	-	-	-	7,500	-	-	7,500
1200 MUSIC	-	-	-	-	-	1,000	-	-	1,000
1210 MUSIC GENERAL	-	-	-	-	-	1,000	-	-	1,000
1300 NATURAL SCIENCE	-	-	-	-	-	10,000	-	-	10,000
1500 SOCIAL SCIENCES	-	-	-	-	-	1,000	-	-	1,000
1600 COMPUTER TECHNOLOGY	9,357	1,348	-	-	-	-	30,000	-	40,705
SRE TOTAL	3,678,358	915,434	12,000	40,000	13,000	234,325	41,980	3,279	\$ 4,938,376
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	152,202	32,467	-	-	-	2,000	-	(146,713)	\$ 39,956
SRE TOTAL	152,202	32,467	-	-	-	2,000	-	(146,713)	\$ 39,956
SRE 14 COCURRICULAR ED/ATHLETICS									
1800 COCURRICULAR ACTIVITIES	13,208	-	-	-	-	-	-	-	\$ 13,208
1808 INTRAMURALS - GENERAL	-	-	95,128	-	-	-	-	-	95,128
1899 OTHER CO-ED ATHLETICS	-	-	-	-	-	1,050	-	-	1,050
1900 STUDENT ACTIVITIES	18,900	-	-	-	-	700	-	-	19,600
SRE TOTAL	32,108	-	95,128	-	-	1,750	-	-	\$ 128,986
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	-	-	-	-	-	6,000	-	-	\$ 6,000
2139 OTHR HLTH SVCS-MEDICAID	-	-	-	-	-	1,000	-	-	1,000
SRE TOTAL	-	-	-	-	-	7,000	-	-	\$ 7,000
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2213 STAFF DEVELOPMENT	-	-	-	-	25,000	-	-	-	\$ 25,000
2214 EVALUATION INSTRUCT SVCS	-	-	-	-	-	1,300	-	-	1,300
2219 LEARNING MATERIALS CENTER	-	-	-	-	-	6,000	-	-	6,000
2222 LIBRARY SUPPORT SVCS	106,090	30,969	-	-	-	-	-	-	137,059
SRE TOTAL	106,090	30,969	-	-	25,000	7,300	-	-	\$ 169,359
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2311 ADMIN BOE BOARD OF EDUC	-	-	5,000	-	3,377	1,000	-	6,374	\$ 15,751
2315 LEGAL SERVICES	-	-	8,742	-	-	-	-	-	8,742
2322 COMMUNITY RELATIONS SRVCS	7,712	1,111	-	-	-	-	-	-	8,823
SRE TOTAL	7,712	1,111	13,742	-	3,377	1,000	-	6,374	\$ 33,316
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	-	-	-	-	6,000	32,000	1,000	1,000	\$ 40,000
2426 PRNCPAL DISCRETIONARY FUND	-	-	-	-	-	20,000	-	-	20,000
2427 SCHOOL MNGD COMPENSATION	1,424,979	348,840	-	-	-	-	-	-	1,773,819
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	-	2,500	-	-	2,500
SRE TOTAL	1,424,979	348,840	-	-	6,000	54,500	1,000	1,000	\$ 1,836,319


Peak to Peak Charter School (continued)
Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2008-09 REVISED BUDGET
SRE 25 BUSINESS SERVICES									
2510 BUSINESS/FISCAL SERVICES	55,735	18,154	-	-	-	-	-	-	\$ 73,889
2516 FINANCIAL ACCOUNTING SVCS	-	-	6,000	-	-	-	-	-	6,000
SRE TOTAL	55,735	18,154	6,000	-	-	-	-	-	\$ 79,889
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	152,310	52,070	28,120	1,721,504	51,600	259,300	12,000	-	\$ 2,276,904
SRE TOTAL	152,310	52,070	28,120	1,721,504	51,600	259,300	12,000	-	\$ 2,276,904
SRE 28 CENTRAL SUPPORT SERVICES									
2820 COMMUNICATION SERVICES	-	-	-	-	3,200	-	-	-	\$ 3,200
2830 HUMAN RESOURCES	-	-	5,000	-	-	-	-	-	5,000
2832 RECRUITMENT/PLACEMENT SVC	-	-	2,000	-	-	-	-	-	2,000
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	-	-	37,000	-	37,000
SRE TOTAL	-	-	7,000	-	3,200	-	37,000	-	\$ 47,200
SRE 31 OTHER SUPPORT SERVICES									
3100 FOOD SERVICES OPERATIONS	95,337	34,459	-	-	-	-	-	-	\$ 129,796
SRE TOTAL	95,337	34,459	-	-	-	-	-	-	\$ 129,796
SRE 33 ENTERPRISE OPERATION									
3300 COMMUNITY SERVICES	43,156	11,792	-	-	-	-	-	-	\$ 54,948
3338 KINDERGARTEN ENRICHMENT	16,584	12,769	-	-	-	-	-	-	29,353
SRE TOTAL	59,740	24,561	-	-	-	-	-	-	\$ 84,301
GRAND TOTAL	\$ 5,764,571	\$ 1,458,065	\$ 161,990	\$ 1,761,504	\$ 102,177	\$ 567,175	\$ 91,980	\$ (136,060)	\$ 9,771,402

INFORMATIONAL SECTION

IMPLEMENTATION OF THE NEW CENTURY GRADUATE VISION	320
ACHIEVEMENTS TOWARD 2012 DISTRICT GOALS	321
A GENERATION OF COLORADO SCHOOL FINANCE.....	327
PER PUPIL EXPENDITURES	330
STUDENT ENROLLMENT	331
ENROLLMENT AND STUDENT FTE BY LEVEL.....	331
ALL SCHOOLS CLASS SIZE VS. STUDENT-TEACHER RATIO	332
ELEMENTARY CLASS SIZE VS. STUDENT-TEACHER RATIO.....	333
STUDENT-TEACHER RATIOS	334
AUTHORIZED FTE HISTORY SUMMARY – ALL FUNDS	335
ENROLLMENT PROJECTIONS	338
METHODOLOGY	338
SUMMARY	339
ALL FUNDS 3-YEAR PROJECTIONS	340
METHODOLOGY	340
GENERAL OPERATION FUND.....	341
TECHNOLOGY FUND	344
ATHLETICS FUND.....	345
RISK MANAGEMENT FUND.....	346
COMMUNITY SCHOOLS FUND	347
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND	348
TUITION-BASED PRESCHOOL FUND	349
TRANSPORTATION FUND	350
COLORADO PRESCHOOL PROGRAM FUND.....	351
BOND REDEMPTION FUND	352
BUILDING FUND.....	353
CAPITAL RESERVE FUND.....	354
NUTRITION SERVICES FUND.....	355
HEALTH INSURANCE FUND.....	356
DENTAL INSURANCE FUND	357
TRUST AND AGENCY FUNDS.....	358
PUPIL ACTIVITY FUND.....	359
CHARTER SCHOOL FUND	360
 SUB-SECTIONS:	
APPENDICES	361
GLOSSARY.....	397



Implementation of the New Century Graduate Vision

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

Methodology

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

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

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

2008-09 Enhancements

Integration of the "New Century Graduate" vision continued in 2008-09 anticipating full implementation in time for the 2010 senior class who entered high school in the fall of 2006. Specific actions taken toward the Vision this year included the following.

- Established New Graduation Requirements - A task force of high school counselors, teachers and administrators met to determine classes that would help students attain the New Century Graduate vision. Graduation requirements in world languages, applied technology and money management were increased for the class of 2010.
- Developed Systems to Monitor Graduation Requirements - Working with the district information technology, a system 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 2008 Accomplishments

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

- The class of 2008 includes 2,112 graduating seniors who are going exciting places and doing great things!
- This class includes 45 National Merit Scholar finalists.
- They have been accepted into 491 colleges and universities throughout the United States, as well as in Canada, England, Switzerland, and D.C.
- Most will attend college. Some students plan to travel, join the military or enter the workforce.

We are very proud of our graduating class of 2008.

Achievements toward 2012 District Goals

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

BVSD Achievement Goal

This goal establishes a specific set of measurable academic expectations through the 2011-12 school year to be reported on annually to the board and public. During the 2007-08 school year, Boulder Valley School District students made appreciable overall gains on the ACT, in graduation rate, on several district content area achievement tests, and on the Lectura (Reading) and Escritura (Writing) CSAP tests administered in Spanish. Students continued to out perform their peers statewide in all CSAP content areas, but Reading, Writing and Math scores were essentially unchanged from last year's high level of achievement.

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

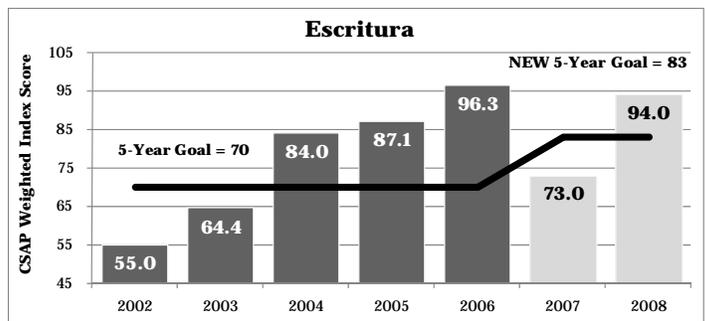
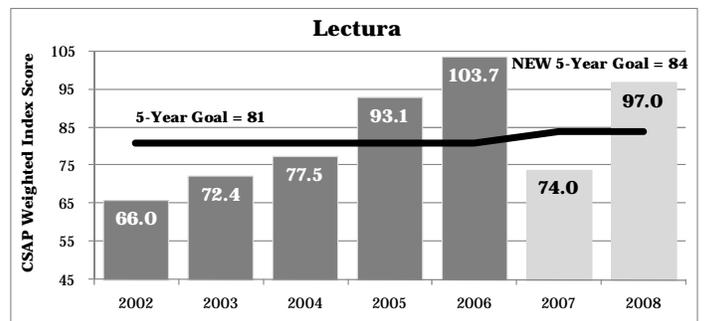
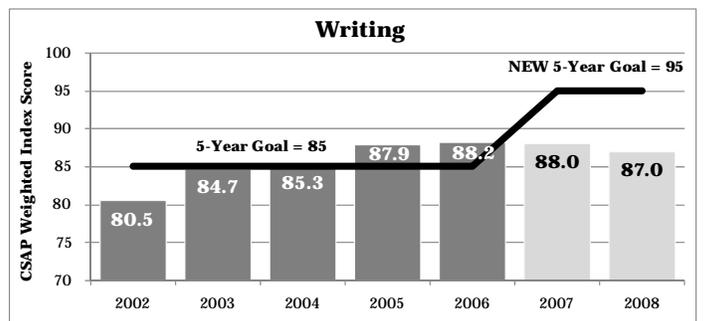
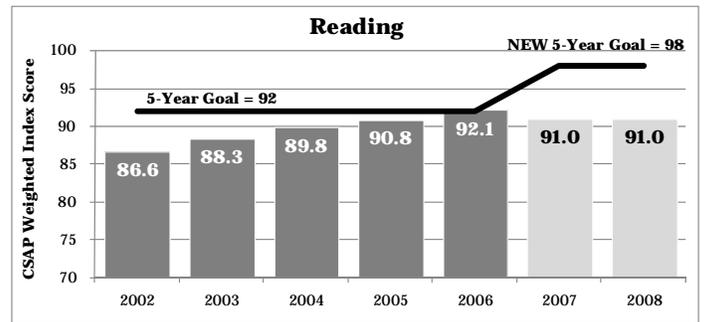
CSAP

Reading

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

Writing

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



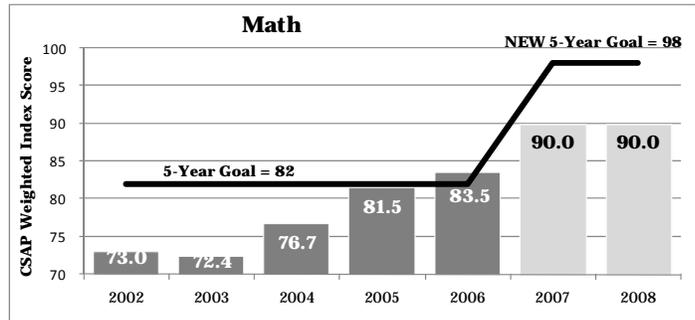


Achievements toward 2012 District Goals (continued)

BVSD Achievement Goal (continued)

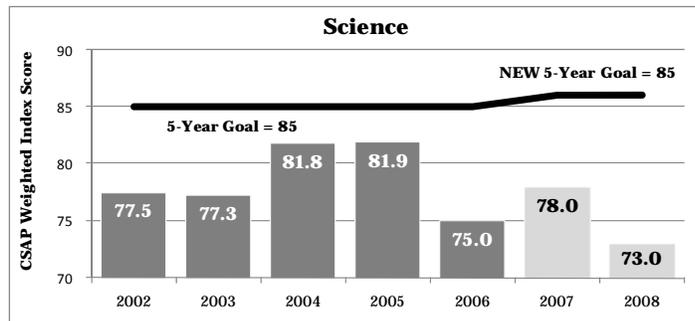
Mathematics

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



Science

- All district weighted index - **CSAP: 53**, New baseline this year; no gain data available
- Students in grade 5 weighted index - **CSAP: 61**, New baseline this year; no gain data available
- Students in grade 8 weighted index - **CSAP: 51**, New baseline this year; no gain data available
- Students in grade 10 weighted index – **CSAP: 47**, New baseline this year; no gain data available



ACT Test Performance

Grade 11 Students

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

Graduation Rate

- All district graduation rate: **88.1**, Gained 2.4 of 5 points toward goal of 90.7

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

Music

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

Social Studies

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

Physical Education

- The percentage of BVSD students proficient or higher: **83**, Goal 1 percent/year (07/08 baseline year)

Achievements toward 2012 District Goals (continued)

BVSD Achievement Goal (continued)

Visual Arts

- The percentage of BVSD students proficient or higher: **96**, 5 year goal attained
- The percentage of elementary students reaching advanced: **74**, Gained 0 of 5 points toward Goal of 79
- The percentage of middle level students proficient or higher: **95**, 5 year goal attained
- The percentage of high school students proficient or higher: **89**, Gained 4 of 5 points toward goal of 90

World Languages

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

BVSD Equity Goal

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

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

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

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

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

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

CSAP

Reading

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

Writing

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



Achievements toward 2012 District Goals (continued)

BVSD Equity Goal (continued)

Mathematics

- All district average growth - **54**
- Latino English Home Language Students – **49**; 1 point gain from prior year 48
- English Language Learners –**52**; 2 point gain from prior year 48
- Student Receiving Meal Assistance – **47**; 5 point gain from prior year 42
- Identified Special Education Students –**45**; 3 point gain from prior year 42

ACT Test Performance

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

- Latino English Home Language Students – **21.6**; 1.2 point gain toward goal of *22.4*
- English Language Learners –**11.9**; 0.6 point gain toward goal of *13.3*
- Student Receiving Meal Assistance – **15.4**; -0.4 point gain toward goal of *17.8*
- Identified Special Education Students – **16.5**; 1.2 point gain toward goal of *17.3*

Music

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

- Latino English Home Language Students – **89**; 4.6 point gain toward goal of *94.4*
- English Language Learners –**79**; 2.3 point gain toward goal of *86.7*
- Student Receiving Meal Assistance – **79.2**; 3.4 point gain toward goal of *92.6*
- Identified Special Education Students – **72.7**; 3.7 point loss toward goal of *86.4*

Social Studies

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

Physical Education

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

Visual Arts

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

World Languages

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

Achievements toward 2012 District Goals (continued)

BVSD Climate (Organizational) Goal

This goal identifies which district and staff practices will be changed to support student progress toward achievement and equity goals. This third goal is focused on creating and sustaining a safe and positive learning environment that respects and protects the rights of individuals. As approved by the board at its September 11, 2007, regular meeting, the district organizational goal for the next five years is:

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

School Climate Survey results for Elementary School students	All Students			Students of Color		
	Spring	Spring	Change	Spring	Spring	Change
	'07	'08		'07	'08	
My teachers like me	71	72	1	65	67	2
Adults treat me fairly	78	76	-2	77	74	-3
Adults I can talk to	78	78	0	79	78	-1
Adults help with bully	64	65	1	69	68	-1
Feelings not hurt by adult	61	60	-1	61	62	1
Teacher wants me to do my best	95	96	1	94	95	1
I can ask my teacher for help	89	90	1	89	89	0

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

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

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



Achievements toward 2012 District Goals (continued)

Strategies

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

Maximize Learning & Achievement

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

Foster Collaboration & Partnerships

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

Value Diversity & Promote Understanding

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

Manage Assets Responsibly

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

Provide a High- Quality, Committed Staff

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

Plan and Assess for Continuous Improvement

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

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

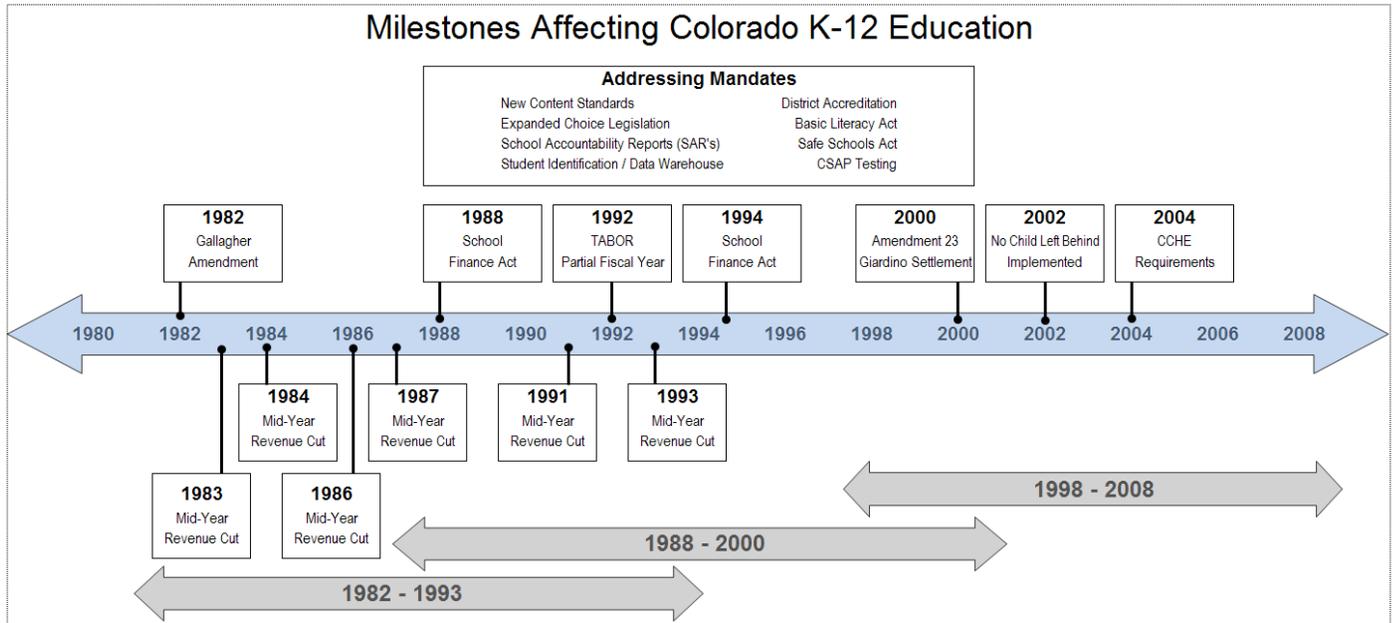
In Conclusion

In looking to the future, the Boulder Valley Board of Education and its administration acknowledge a long history of excellent academic achievement, significant progress in developing an organizational climate that embraces and values its diversity, and sound fiscal management. Nevertheless, the district recognizes that the promise of excellence and equity for slightly less than one quarter of its students is not yet fully met.

Over the five-year period from 2007 to 2012, BVSD will actively intervene on behalf of its students whose learning needs are yet unfulfilled. And BVSD intends to achieve its achievement, equity, climate and operations (coming in 2008-2009) goals for the benefit of each student. Finally, the degree to which BVSD is able to achieve the challenging agenda the district has set forth is possible primarily because of the generous and unflinching support of a school district community that understands the full value of public education and is willing to support it with its time, its talent, and its dollars.

A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 28 years. We take a look at nearly 30 years of school finance in Colorado, the legislative, economic and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.



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

- 1982 – 1993
- 1988 – 2000
- 1998 – 2008

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

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

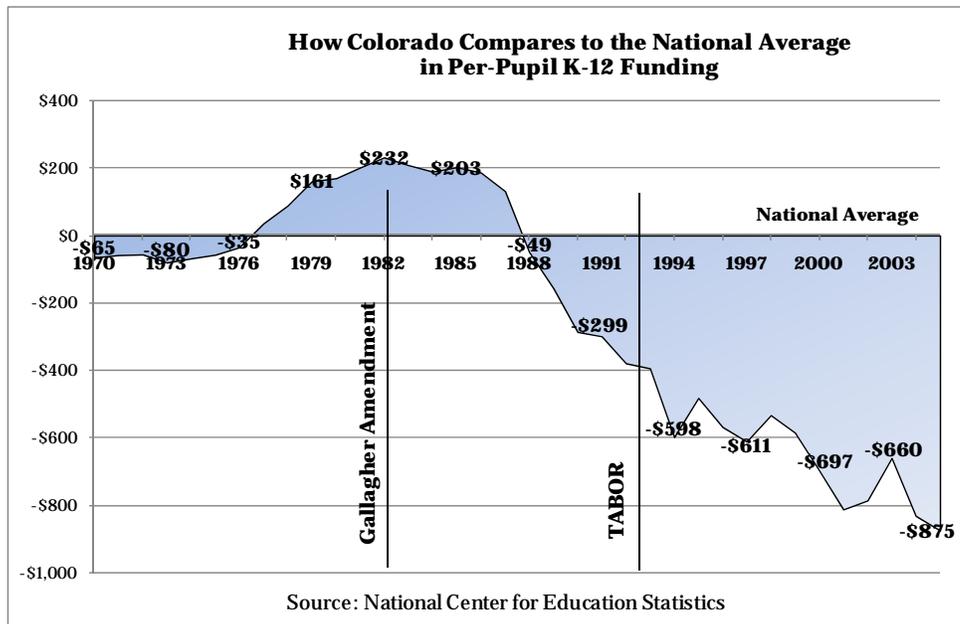


A Generation of Colorado School Finance (continued)

1982 – 1993

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

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



1988 – 2000

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

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

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

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

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

A Generation of Colorado School Finance (continued)

1988 – 2000 (continued)

Federal regulations

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

State regulations

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

1998 – 2009

From 1998 to 2009, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$6,239,116)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)

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

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's Health Insurance employee benefit program. This was done to help control health insurance costs.



Per Pupil Expenditures

The charts below describe Boulder Valley School District's per pupil expenditures since 1998. By measuring the costs rather than the School Finance Act per pupil revenue (PPR) of \$6,830, we get a truer picture because these are total budgeted expenditures which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

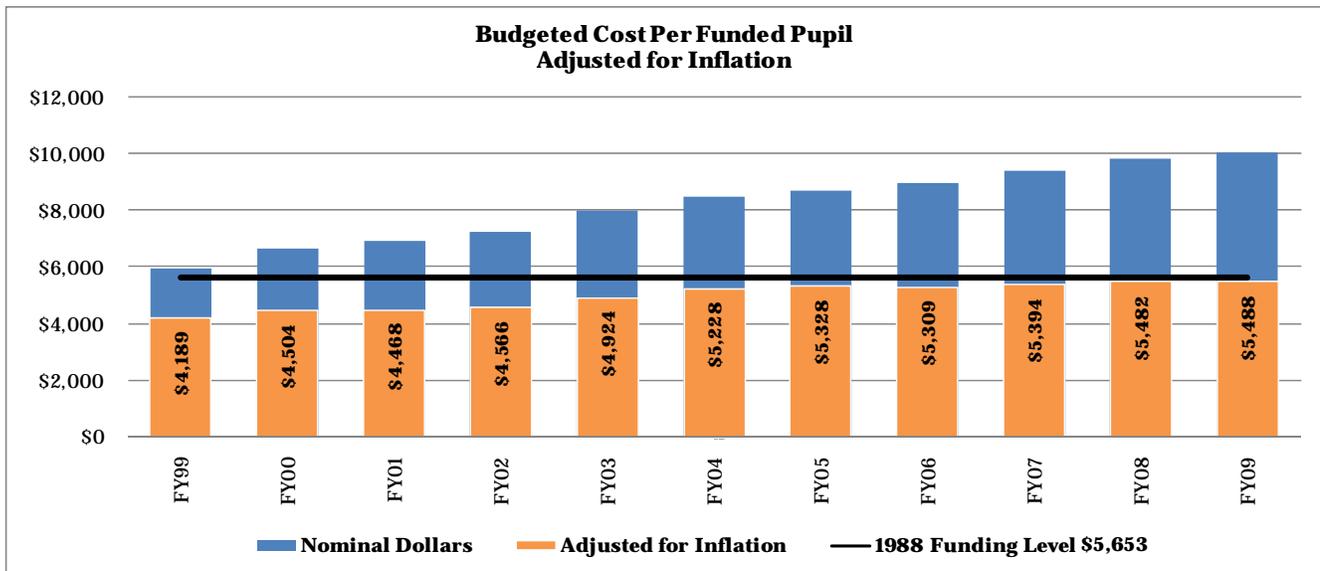
On an inflation-adjusted basis, the Boulder Valley School District still spends \$165 less per student than its 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent was to bring districts in Colorado back to 1988 funding levels after 10 years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

The district may reach 1988 levels before the 2010-11 of Amendment 23, due to the 1991, 1998, 2002, and 2005 overrides. Without these additional revenues, per pupil expenses in 2008-09 would be \$1,415 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley School District students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	98-99 FY99	99-00 FY00	00-01 FY01	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09
Budgeted Funded Pupil Count		25,649	26,111	26,279	26,774	26,716	26,396	26,712	26,799	26,918	27,165	27,492
* Operating Expenditures (in Thousands)		153,598	173,873	181,878	194,994	213,578	223,609	233,336	240,886	253,045	266,809	277,267
* Cost Per Funded Pupil		\$5,988	\$6,659	\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085
CPI -U Denver-Boulder Area		164.20	169.80	177.90	183.20	186.45	186.10	188.30	194.45	200.18	205.77	211.07
Index (Base/CPI-U)		0.70	0.68	0.65	0.63	0.62	0.62	0.61	0.59	0.57	0.56	0.54
Adjusted Cost		4,189	4,504	4,468	4,566	4,924	5,228	5,328	5,309	5,394	5,482	5,488

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

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



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.
Operating Expenditures: are the operating budgets of the district. Including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Nutrition Service Fund, Other Enterprise Funds, and (in FY98 and beyond) the Charter School Fund.

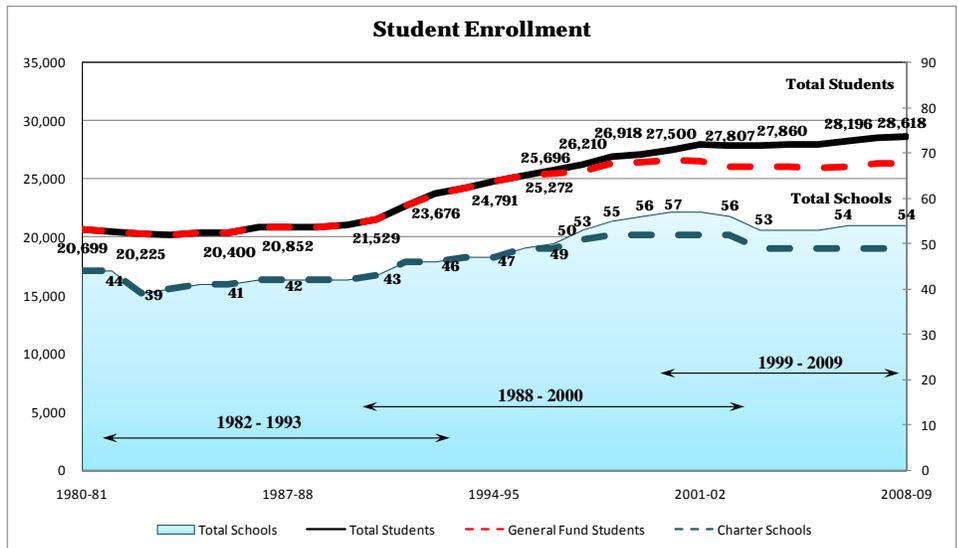
Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.
 CPI data from U.S. Department of Labor -<http://www.bls.gov/cpi/>

Student Enrollment

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

During the years between 1988 and 2000 the district posted steady enrollment growth increasing 22 percent and averaging 2 percent 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 School District opened and later in 2003 the district decreased the total number of schools for the first time in decades.

From 1999 to 2009 total district enrollment flattens out averaging 0.6 percent increase annually while growth in charter school students steadily increases averaging 1.2 percent annually during the same ten year time frame.



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 part time first through twelfth grade students are counted half-time, kindergarten students are counted 0.58 FTE. The pupil count is held on October 1 within the fiscal year for which funding is received. Colorado Revised 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.

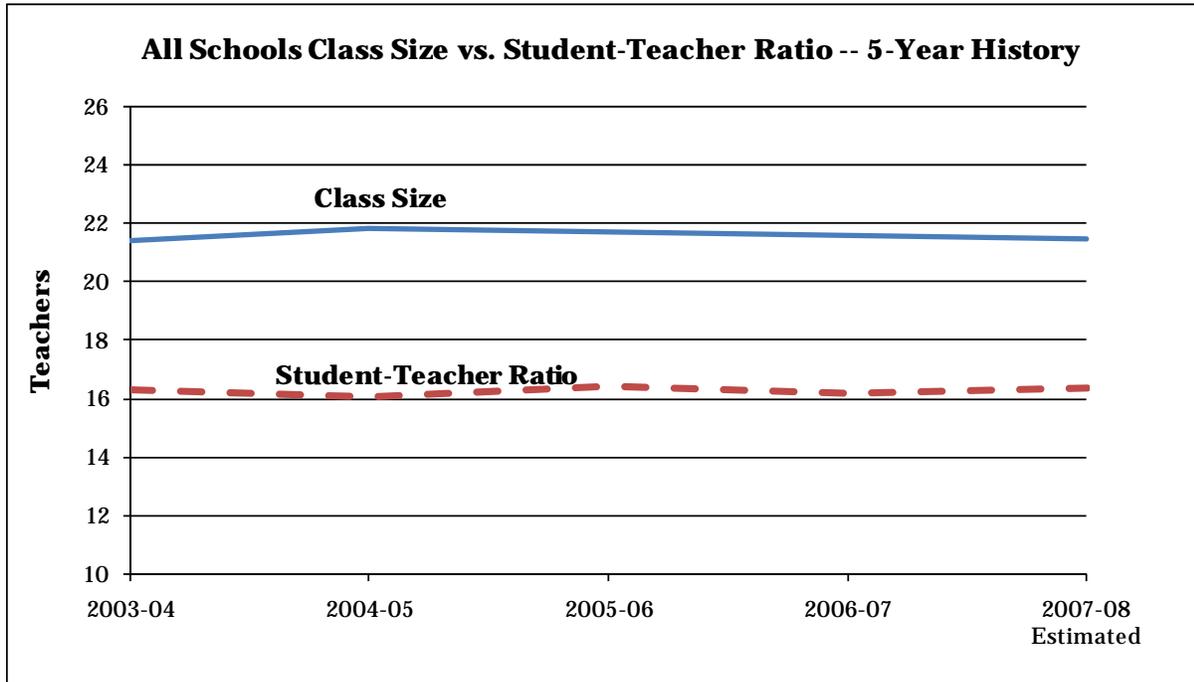
Student Enrollment	Oct-04 Actual	Oct-05 Actual	Oct-06 Actual	Oct-07 Submitted	Oct-08 Projected
K-12	27,651	27,592	27,798	28,090	28,199
Pre-K	271	329	398	398	488
Total Enrollment	27,922	27,921	28,196	28,488	28,687

Student FTE	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Submitted	FY 08-09 Projected
Elementary	10,950.0	10,921.5	11,163.5	11,347.0	11,654.8
Middle	6,528.5	6,420.5	6,325.5	6,392.0	6,369.0
Senior	9,102.5	9,146.5	9,155.5	9,210.0	9,224.0
Other	208.5	252.5	270.0	278.5	244.0
Total FTE	26,789.5	26,741.0	26,914.5	27,227.5	27,491.8
Change from Prior Year	146.0	(48.5)	173.5	313.0	264.3
% change from Prior Year	0.55%	-0.18%	0.65%	1.16%	0.97%



All Schools Class Size vs. Student-Teacher Ratio

	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u> <u>Estimated</u>
Class Size - All Grades	21.40	21.80	21.70	21.55	21.47
Student Teacher Ratio	16.30	16.05	16.40	16.17	16.36



Notes for Class Size:

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

The blend of diversity found in the Boulder Valley School District also means our students arrive in the classrooms with varying levels of readiness-to-learn. We recognize that world-class education does not come in a one-size-fits-all package therefore Boulder Valley School District targets resources where they can make the greatest gains for the students in greatest need. This includes providing teachers for targeted instruction in specific academic areas such as literacy, English as a Second Language, Title I, the Collaborative Literacy Intervention Project (CLIP), and Special Education. By having these specialized teachers work with small groups of students, the district is able to boost student skills in these areas and keep its student-teacher ratio very competitive.

The influence of a highly qualified teacher cannot be overstated. In fact, research continues to confirm the greatest gains in the classroom can be made through a mix of instructional strategies - one of which is class size. That mix also includes having high quality teachers, strong parental support, adequate facilities and ongoing professional development. It is this mix of strategies that has resulted in Boulder Valley School District's top state academic performance over the years. A look at the district's average class size shows one portion of the picture when looking at instructional strategies for improvement.

Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

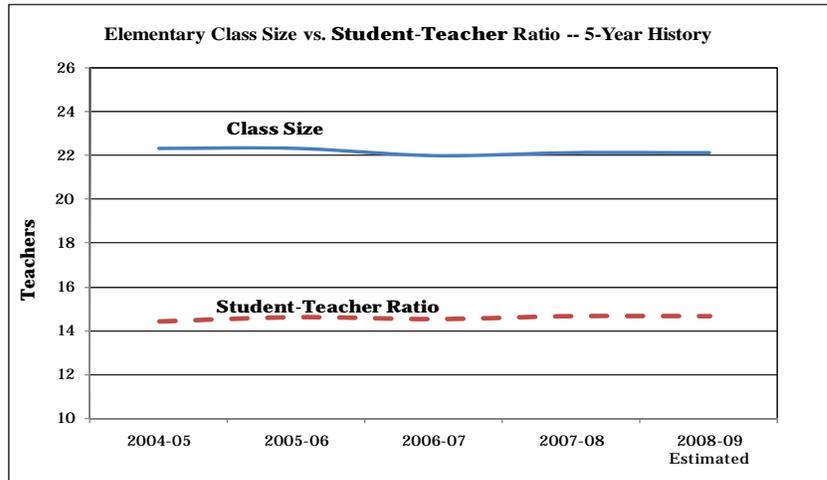
2004-05	22.30
2005-06	22.30
2006-07	22.00
2007-08	22.12
2008-09*	22.12

*Estimated

Student - Teacher Ratio

2004-05	14.40
2005-06	14.60
2006-07	14.51
2007-08	14.65
2008-09*	14.65

*Estimated



Notes for Class Size: Kindergarten at 0.50 ,Charters are not included, Literacy Teachers are not included in Class Size.

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

- 5.20 CLIP teachers,
- 27.80 English as a Second Language teachers,
- 43.60 Literacy teachers (includes referendum and Struggling Reader),
- 70.00 Special education teachers, and
- 5.60 Title I teachers.

These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district’s class size numbers with the exception of 3.30 FTE English as Second Language teachers and 10.5 FTE Title I teachers.

Similarly, the Boulder Valley School District offers music, art and physical education to its elementary students. The district employs another 86.40 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district’s class size numbers.

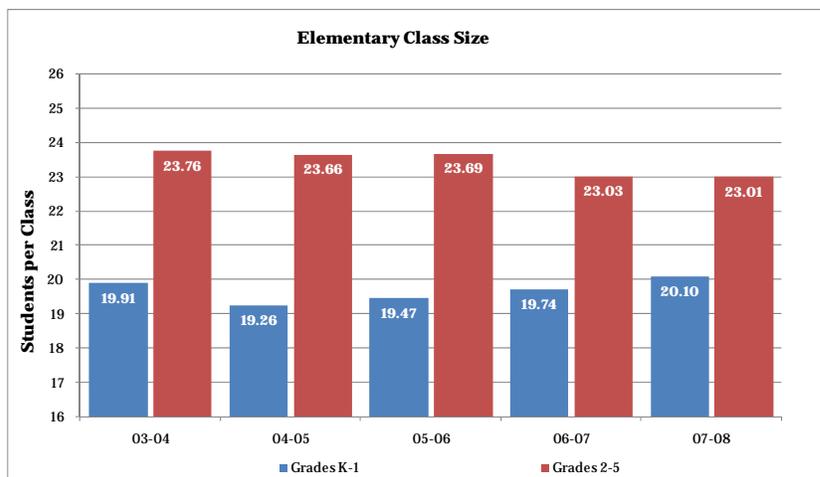
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2003-04	19.91
2004-05	19.26
2005-06	19.47
2006-07	19.74
2007-08	20.10

Class Size - Grades 2-5

2003-04	23.76
2004-05	23.66
2005-06	23.69
2006-07	23.03
2007-08	23.01

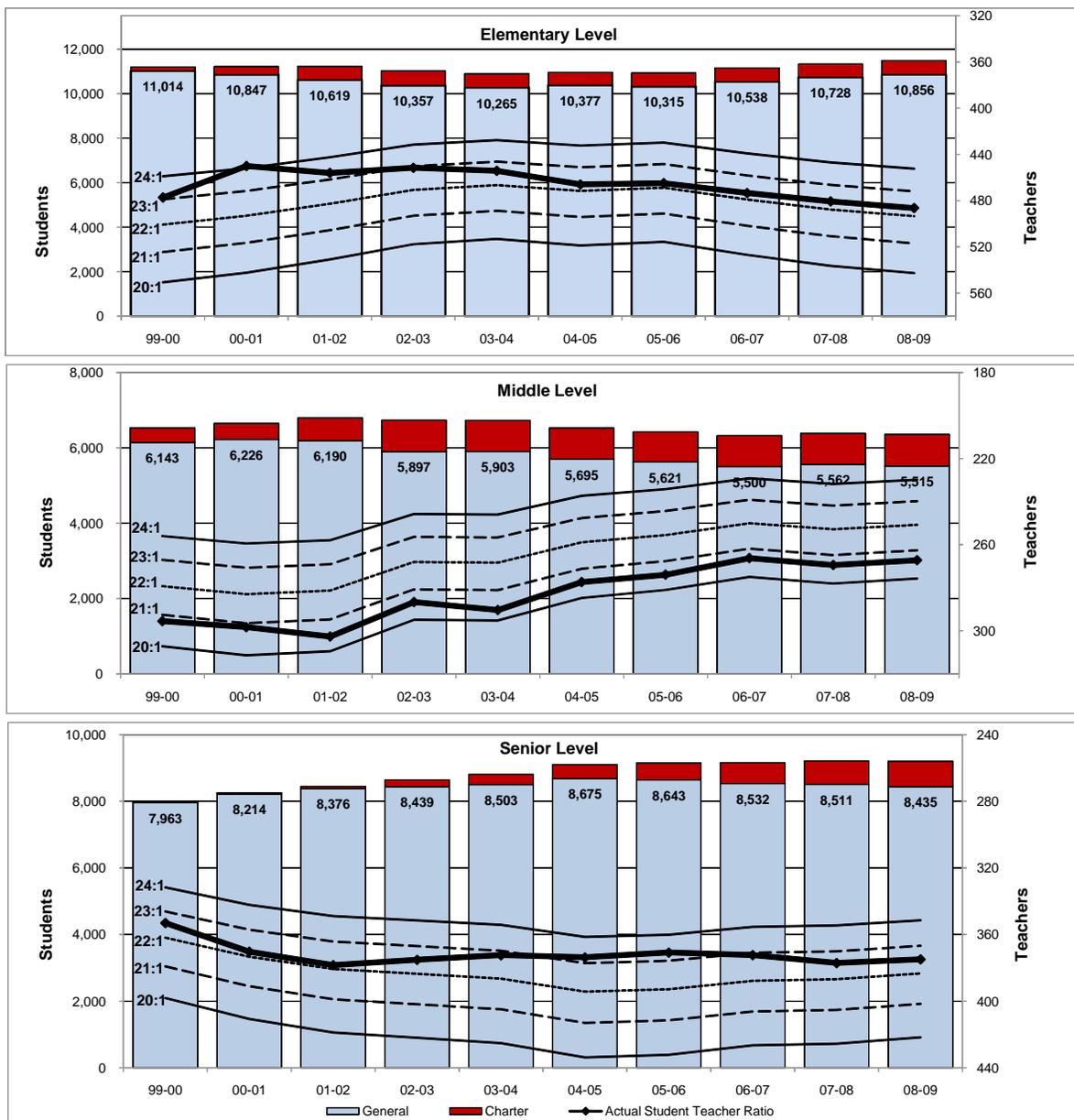




Student-Teacher Ratios

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

When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section pages 214-218. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. Since Amendment 23 was passed in 2000, the district has focused resources on class size, student-teacher ratios, and support for literacy instruction.



Authorized FTE History Summary – All Funds

	TOTAL FTEs 2004-05	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	37.720	27.520	27.520	8.310	8.741
102 RESERVES - ELEM LEVEL	12.015	4.369	6.658	5.782	1.969
103 IT RESERVES - ELEM LEVEL	-	-	-	-	4.850
119 BEAR CREEK ELEMENTARY	23.131	22.492	23.473	25.511	28.521
120 BIRCH ELEMENTARY	27.151	28.096	30.036	30.961	35.312
124 COLUMBINE ELEMENTARY	30.037	35.285	39.857	39.516	52.874
127 CREST VIEW ELEMENTARY	35.880	36.029	37.148	37.247	45.721
130 DOUGLASS ELEMENTARY	32.898	31.481	30.824	29.097	32.239
131 SANCHEZ ELEMENTARY	26.742	30.476	30.568	29.403	39.890
132 EISENHOWER ELEMENTARY	32.649	32.646	33.869	34.107	45.317
134 EMERALD ELEMENTARY	32.828	33.753	33.146	36.410	42.936
136 FLATIRONS ELEMENTARY	23.302	22.615	21.865	22.715	26.447
138 FOOTHILL ELEMENTARY	30.483	31.581	34.157	34.642	43.383
141 GOLD HILL ELEMENTARY	2.945	3.328	3.222	3.128	3.681
144 HEATHERWOOD ELEMENTARY	26.011	24.427	24.240	26.870	36.644
147 JAMESTOWN ELEMENTARY	1.655	1.713	1.871	1.752	3.179
150 KOHL ELEMENTARY	34.338	34.861	32.826	33.004	45.484
153 LAFAYETTE ELEMENTARY	28.382	31.947	33.388	37.553	55.023
154 RYAN ELEMENTARY	33.504	31.628	33.011	34.353	41.676
156 FIRESIDE ELEMENTARY	32.866	33.023	31.126	31.356	37.922
157 LOUISVILLE ELEMENTARY	31.004	30.309	30.803	30.372	38.803
158 COAL CREEK ELEMENTARY	34.409	33.382	32.133	29.944	33.409
161 BCSIS	16.397	18.955	19.785	20.118	24.999
164 CREEKSIDE ELEMENTARY	27.630	30.827	30.033	30.592	43.299
166 MESA ELEMENTARY	24.571	22.483	25.208	25.472	30.579
169 NEDERLAND ELEMENTARY	26.036	25.745	25.277	24.916	29.921
180 PIONEER ELEMENTARY	28.736	31.773	34.046	35.082	49.664
185 SUPERIOR ELEMENTARY	39.306	39.320	41.912	43.086	48.744
190 UNIVERSITY HILL ELEM	36.379	28.475	26.754	28.827	45.257
192 HIGH PEAKS ELEMENTARY	21.419	22.255	20.735	19.950	25.053
193 COMMUNITY MONTESSORI	10.175	11.261	14.721	18.551	21.437
196 WHITTIER ELEMENTARY	25.398	24.857	27.330	28.109	32.941
ELEMENTARY SCHOOLS TOTAL	825.997	816.912	837.542	836.736	1,055.915
201 CURR DEPT - MIDDLE LEVEL	-	-	-	12.030	12.450
202 RESERVES - MIDDLE LEVEL	4.520	1.327	1.805	4.323	1.751
225 BROOMFIELD HEIGHTS MIDDLE	45.165	44.767	43.586	41.602	48.493
230 MANHATTAN MIDDLE	38.550	38.170	39.177	39.046	47.465
240 CASEY MIDDLE	33.230	37.723	36.836	35.991	39.573
250 CENTENNIAL MIDDLE	43.245	44.185	43.270	44.320	51.424
252 ANGEVINE MIDDLE	57.190	55.500	50.175	52.813	62.710
254 LOUISVILLE MIDDLE	40.580	40.670	39.590	40.616	45.621
260 PLATT MIDDLE	38.750	38.046	39.622	40.020	42.294
270 SOUTHERN HILLS MIDDLE	38.085	37.565	37.390	36.690	46.542
MIDDLE SCHOOLS TOTAL	339.315	337.953	331.451	347.451	398.323


Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2004-05	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09
GENERAL OPERATING FUND (continued)					
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.180	7.629
302 RESERVES - SENIOR LEVEL	5.609	4.948	10.153	12.298	5.141
310 BOULDER HIGH	124.225	127.387	123.855	121.824	133.907
315 BROOMFIELD HIGH	91.330	96.285	95.244	94.790	107.356
320 CENTAURUS HIGH	78.475	80.705	78.440	81.161	95.102
330 FAIRVIEW HIGH	113.590	111.975	115.650	116.995	129.831
350 NEW VISTA HIGH	26.380	26.315	28.542	27.630	29.820
360 MONARCH HIGH	101.805	103.314	100.915	96.705	106.147
SENIOR HIGH SCHOOLS TOTAL	541.414	550.929	552.799	558.583	614.933
440 ARAPAHOE RIDGE HIGH	25.432	25.292	25.232	24.792	26.074
490 TECHNICAL ED CENTER	35.400	36.700	34.666	33.591	39.299
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	60.832	61.992	59.898	58.383	65.373
502 MONARCH K-8	50.493	49.883	50.645	53.508	60.623
503 NEDERLAND MIDDLE/SENIOR	38.810	40.390	41.295	41.125	40.826
505 ASPEN CREEK K-8	59.573	59.731	59.021	63.314	73.530
506 ELDORADO K-8	66.133	66.395	66.986	67.550	76.270
507 HALCYON	4.365	4.365	4.665	4.365	4.365
COMBINATION SCHOOLS TOTAL	219.374	220.764	222.612	229.862	255.614
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.000	2.000	2.000	2.000	2.500
604 LEGAL COUNSEL OFFICE	2.500	2.500	2.500	2.400	2.400
605 LEARNING SERVICES	19.270	21.116	22.752	22.252	15.000
606 ADMIN & OPERATIONS	1.700	1.700	1.700	1.800	-
608 PLANNING & ASSESSMENT	6.150	6.150	7.300	12.800	12.800
609 VOCATIONAL ED ADMIN	5.000	5.000	6.000	6.000	11.575
611 SPECIAL EDUCATION	116.245	112.499	115.923	113.813	129.555
613 STUDENT SUCCESS	-	-	-	-	4.200
614 INSTITUTIONAL EQUITY	-	-	-	-	2.500
616 LITERACY & LANGUAGE	14.224	9.400	10.650	9.150	7.075
617 ELEMENTARY ED ADMIN	3.530	3.530	3.000	3.000	6.300
619 SECONDARY ED ADMIN	4.000	3.000	3.000	4.000	5.317
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
635 DISTRICT-WIDE INSTRUCTION	3.000	3.250	4.500	1.875	1.000
640 OPERATIONAL SERVICES	1.500	1.500	1.500	3.500	3.500
642 MAINTENANCE & OPERATIONS	58.375	58.375	58.375	58.500	58.500
643 ENVIRONMENTAL SERVICES	7.425	7.300	5.300	5.300	6.300
644 PLANNING & ENGINEERING	2.125	2.125	2.125	-	1.000
668 COMMUNICATION SERVICES	3.000	3.000	3.000	3.000	4.000
670 GRANTS ADMINISTRATION	1.000	0.750	0.750	0.750	0.750
687 HUMAN RESOURCES	14.300	14.300	14.000	13.900	13.900
688 BUDGET SERVICES	7.250	7.250	7.250	7.000	9.500
689 INFORMATION TECHNOLOGY	26.000	26.500	26.500	27.000	28.000
690 FINANCE & ACCOUNTING	11.800	11.800	11.850	11.850	12.350
695 PURCHASING	4.000	4.000	4.000	4.000	4.000
698 HEALTH SERVICES	11.640	13.000	13.000	11.800	15.600
CENTRALIZED SERVICES TOTAL	329.034	323.045	329.975	328.690	360.622

Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2004-05	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09
GENERAL OPERATING FUND (continued)					
791 WAREHOUSE	9.500	9.500	9.500	9.500	9.500
792 PRINT SHOP	4.550	4.550	4.550	4.550	4.550
793 TELECOMMUNICATIONS	1.000	1.000	1.000	1.000	1.000
796 TRANSPORTATION	31.000	-	-	-	-
SERVICE CENTERS TOTAL	46.050	15.050	15.050	15.050	15.050
809 DISTRICT ALLOCATIONS	1.500	1.500	1.500	7.000	1.500
DISTRICT-WIDE COSTS TOTAL	1.500	1.500	1.500	7.000	1.500
925 SUMMIT CHARTER	1.575	1.775	1.900	2.000	0.500
932 BOULDER PREP CHARTER	-	-	0.700	1.000	1.000
952 HORIZONS K-8 CHARTER	-	-	1.000	1.600	-
954 JUSTICE HIGH CHARTER	-	-	0.200	1.000	1.000
956 PEAK TO PEAK CHARTER	0.600	-	1.600	2.100	2.600
971 EDUCATION CENTER BUILDING	3.125	3.125	4.000	4.000	4.000
OTHER OPERATIONAL UNITS TOTAL	5.300	4.900	9.400	11.700	9.100
TOTAL GENERAL OPERATING FUND	2,368.816	2,333.045	2,360.227	2,393.455	2,776.430
OTHER FUNDS					
15 TECHNOLOGY FUND					5.000
16 ATHLETIC FUND					0.500
18 RISK MANAGEMENT FUND					27.600
19 COMMUNITY SCHOOL PROGRAM					98.525
22 GRANTS FUND					157.651
23 TUITION-BASE PRESCHOOL PROGRAM					14.520
25 TRANSPORTATION FUND					288.394
29 COLORADO PRESCHOOL PROGRAM					12.500
31 BOND REDEMPTION FUND					19.700
41 BUILDING FUND					-
43 CAPITAL RESERVE FUND					5.450
51 NUTRITION SERVICES FUND					95.337
66 HEALTH INSURANCE FUND					1.550
67 DENTAL INSURANCE FUND					0.350
71, 72, 73 TRUST AND AGENCY FUNDS					-
PUPIL ACTIVITY FUND					-
TOTAL OTHER FUNDS	-	-	-	-	727.077
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND					227.639
TOTAL CHARTER SCHOOL FUND	-	-	-	-	227.639
TOTAL BUDGETED FTE ALL FUNDS	2,368.816	2,333.045	2,360.227	2,393.455	3,731.146

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



Enrollment Projections

Methodology

Overview - The 2009 enrollment projections were developed for the entire district by level and grade using cohort survival methods. A conservative basis was selected focusing on historical growth over the past seven years. The residential development situation in the district has settled out to a slow consumption of remaining infill.

Obvious long-term growth remains in Erie, Lafayette, and North Boulder which is affecting individual schools. Superior and Louisville are at or near built-out, however, Monarch K-8 and Superior Elementary continue to grow. Crestview, Foothill and Centennial responded modestly to the remaining growth in north Boulder, which is now starting to dwindle. Growth in Lafayette was focused within the Lafayette and Ryan Elementary schools. The Lafayette Elementary growth is predominantly based on program changes aimed at retaining more neighborhood students.

Annual Growth Observations – Recent Years – The annual cohort growth associated with the current fall 2008 enrollment is among the highest for the district at 413. Last year, total cohort growth was 509 and cohort growth has not been this high since the early nineties.

Cohort Growth Observations – Cohort growth represents the sum of progressions from k to 1st, 1st to 2nd and so on for elementary, middle and high school levels. Cohort growth and net growth differ in the regard that net growth observes enrollment by level year to year without summing progressions. In general, the most recent year total cohort growth K-12 of 413 represents a “good year”. The 2002 – 2003 school year cohort loss of 271 represents a bad year. The cohort change rates indicate sustained elementary growth and a continuing improved retention (or growth) of high school students (177) where the district has experienced losses in years prior to 2006.

Cohort Growth Rates by Level – 2000 - 2008

Sch Yr.	K-5	6-8	9-12	K-12
00-01	368	212	-221	359
01-02	354	138	-138	354
02-03	-46	66	-291	-271
03-04	175	81	-82	174
04-05	35	101	-59	77
05-06	210	86	-166	130
06-07	263	164	91	518
07-08	167	118	224	509
08-09	142	94	177	413

Net Enrollment Growth Observations – Boulder Valley School District enrollment has increased by approximately 635 students since 2002. The district’s net enrollment growth for the fall of 2008 was 0.28 percent . In general, net growth has followed cohort growth with similar “good year”, “bad year” trends. This year, high school net growth has fallen at -.72 percent . Middle school has diminished consistently four of the last five years decreasing again by -.52 percent this year. Elementary school enrollment has increased 1.4 percent . The district’s increase is thus focused at the elementary level.

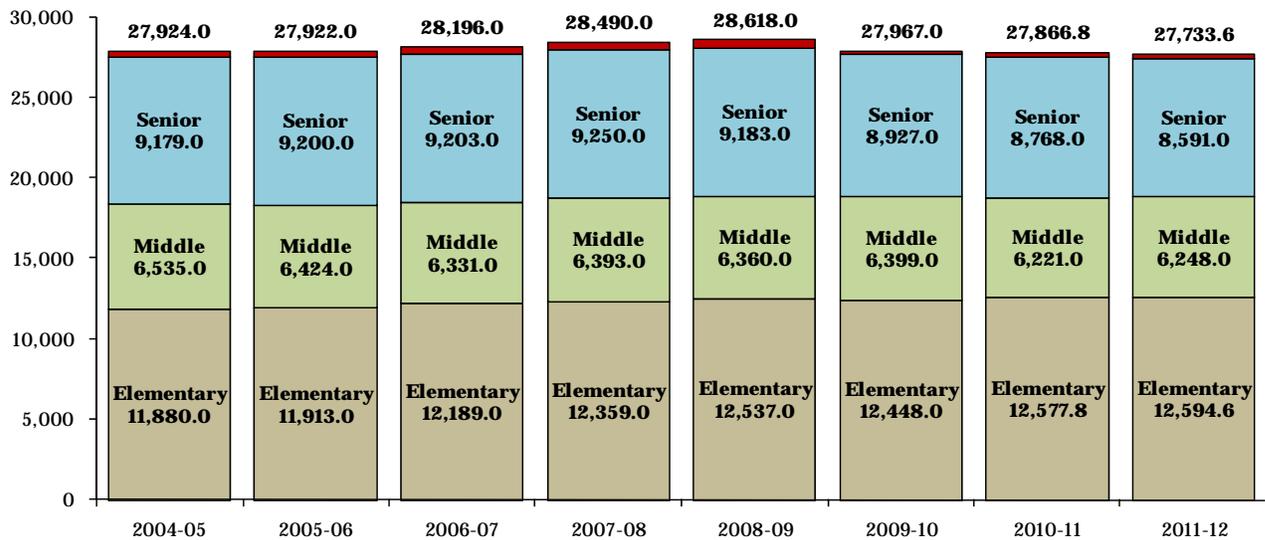
Multiple Projection Bases – Observations – The table below displays the standard enrollment projection bases historically used by the district. Any of these five bases represent a viable estimate of growth for 2009. The “Hi Out” basis represents a combination that eliminates the highest progressions of the last seven years and seems to be the most probable given current economic and enrollment conditions. The kindergarten effect seems appropriate. Accordingly, BVSD’s enrollment for 2009 is best estimated at 27,977 for K-12. Large senior classes (12th grade) are leaving the system and being replaced by smaller kindergarten classes which results in the net enrollment decline.

Boulder Valley School District - Future Projection Basis Comparison – 12/12/08

Basis	Yr	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	K-12
Last Year's Enroll	2008	2066	2094	2129	2106	1972	2170	2079	2150	2131	2231	2256	2309	2387	12537	6360	9183	28080
Kindergarten at Year to Year Growth																		
Last 7	2009	2096	2138	2092	2136	2118	1985	2275	2090	2157	2341	2170	2196	2307	12565	6521	9015	28100
Last 5	2009	2112	2131	2100	2129	2115	1989	2271	2084	2159	2283	2216	2223	2324	12575	6513	9046	28134
Last 4	2009	2094	2144	2099	2144	2115	1998	2272	2081	2163	2274	2260	2235	2324	12594	6517	9092	28203
Last 3	2009	2064	2134	2093	2144	2124	1999	2262	2084	2155	2284	2258	2257	2340	12557	6501	9139	28196
Hi Out	2009	2081	2132	2089	2132	2114	1979	2271	2083	2152	2314	2151	2182	2298	12526	6506	8945	27977

Enrollment Projections (continued)

Summary – Boulder Valley School District enrollment has been up and down during the past six years, but has flattened out to a very small enrollment increase during the past three years. Fall 2009 enrollment projections have been developed that reflect a conservative basis of the last seven years of enrollment history and show a decline from 2008 enrollment.



GRADE LEVEL	Funded Headcount								
	2005	Audited 2006	2007	UnAudited 2008	Budgeted 2009	Projected 2,010	2011	2012	
ELEMENTARY									
	K	1,857.0	1,981.0	2,068.0	2,027.0	2,066.0	2,081.0	2,101.8	2,122.8
	1	2,051.0	1,899.0	2,080.0	2,140.0	2,094.0	2,066.0	2,081.0	2,101.8
	2	1,948.0	2,087.0	1,925.0	2,095.0	2,129.0	2,094.0	2,066.0	2,081.0
	3	2,015.0	1,943.0	2,113.0	1,957.0	2,106.0	2,129.0	2,094.0	2,066.0
	4	1,975.0	2,035.0	1,938.0	2,149.0	1,972.0	2,106.0	2,129.0	2,094.0
	5	2,034.0	1,968.0	2,065.0	1,991.0	2,170.0	1,972.0	2,106.0	2,129.0
ELEMENTARY TOTAL		11,880.0	11,913.0	12,189.0	12,359.0	12,537.0	12,448.0	12,577.8	12,594.6
MIDDLE SCHOOL									
	6	2,078.0	2,123.0	2,090.0	2,167.0	2,079.0	2,170.0	1,972.0	2,106.0
	7	2,226.0	2,085.0	2,120.0	2,108.0	2,150.0	2,079.0	2,170.0	1,972.0
	8	2,231.0	2,216.0	2,121.0	2,118.0	2,131.0	2,150.0	2,079.0	2,170.0
MIDDLE SCHOOL TOTAL		6,535.0	6,424.0	6,331.0	6,393.0	6,360.0	6,399.0	6,221.0	6,248.0
HIGH SCHOOL									
	9	2,555.0	2,295.0	2,303.0	2,239.0	2,231.0	2,131.0	2,150.0	2,079.0
	10	2,339.0	2,347.0	2,316.0	2,319.0	2,256.0	2,231.0	2,131.0	2,150.0
	11	2,241.0	2,259.0	2,286.0	2,330.0	2,309.0	2,256.0	2,231.0	2,131.0
	12	2,044.0	2,299.0	2,298.0	2,362.0	2,387.0	2,309.0	2,256.0	2,231.0
HIGH SCHOOL TOTAL		9,179.0	9,200.0	9,203.0	9,250.0	9,183.0	8,927.0	8,768.0	8,591.0
OTHER (Facilities, Contracted Ed, CPP &)		330.0	385.0	473.0	488.0	538.0	193.0	300.0	300.0
GRAND TOTAL		27,924.0	27,922.0	28,196.0	28,490.0	28,618.0	27,967.0	27,866.8	27,733.6

NOTE: BVSD & CDE counts do not include Head Start and Tuition Pre-K students.



All Funds 3-Year Projections

Methodology

Beginning Balances consist of prior year reserve amounts in addition to any carryover of prior year ending balance for all funds.

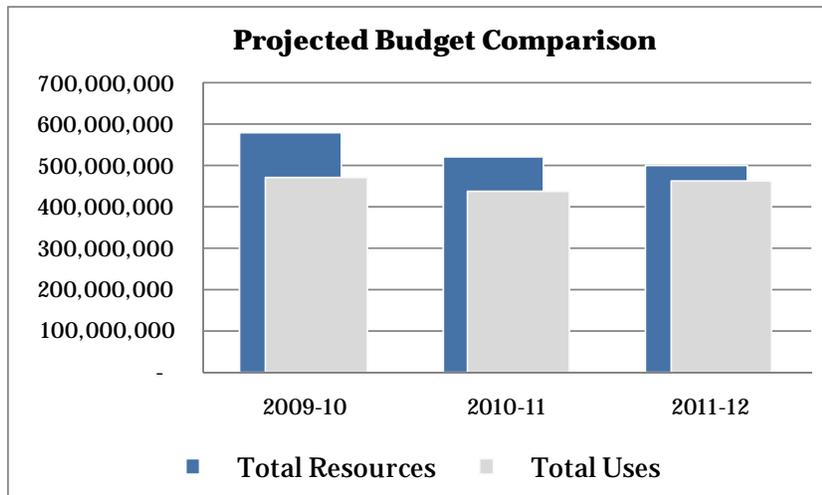
Revenue projections are being based on a three-year average fiscal year change in the inflation rate (1.5%) plus a one percent as required by Amendment 23 through the 2010-11 school year. After the 2010-11 school year change in inflation will only apply unless other legislative action is taken to fund future education programs. With the exception of the Grant Fund which is based on a 3-year average of revenues received.

Expenditure projections are projected at a modest .5 percent increase per year in all funds.

Reserves a required TABOR mandate of 3 percent of operating expenditures is projected for all funds and an additional 3 percent in the General Operating Fund and Transportation Fund for a total of 6 percent.

Transfers are either to achieve a balanced budget as needed in other funds or for the collection of supplemental funds to the General Operating Fund.

All Funds Summary	2009-10 PROJECTED BUDGET	2010 -11 PROJECTED BUDGET	20011-12 PROJECTED BUDGET
Beginning Balance	\$ 115,189,622	\$ 124,714,529	\$ 100,026,221
Revenues	422,484,005	354,379,248	357,614,281
Transfers In	41,131,392	41,576,920	41,948,624
Total Resources	578,805,019	520,670,697	499,589,126
Expenditures	412,959,099	379,067,556	404,600,936
Emergency Reserves	18,164,166	18,484,659	18,729,719
Transfers Out	41,131,391	41,576,920	41,948,624
Total Uses	472,254,656	439,129,135	465,279,279
Ending Balance	\$ 106,550,363	\$ 81,541,562	\$ 34,309,847



All Funds 3-Year Projections (continued)

**General Operation Fund
Summary**

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-2012 PROJECTED BUDGET
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 14,056,781	\$ 13,632,458	\$ 13,912,958
Summer Salary Accrual	-	-	-
BUDGET BASIS FUND BALANCE	\$ 14,056,781	\$ 13,632,458	\$ 13,912,958
BUDGET BASIS BEGINNING BALANCE & RESERVES			
Total Unrestricted One-Time Funds	\$ -	\$ -	\$ -
Restricted Carryover Funds	\$ 277,887	\$ -	\$ -
Stabilization Fund	-	-	-
Debt Service Reserve (COP,s)	-	-	-
Subtotal Restricted Beginning Balance	277,887	-	-
Warehouse Reserve	414,800	414,800	414,800
Debt Service Reserve (COP's)	722,264	722,264	722,264
Contract Reserve	120,000	120,000	120,000
Dental Claim Reserve	-	-	-
Health Insurance Self Funding Reserve	-	-	-
Contingency Reserve	6,260,915	6,187,697	6,327,947
Emergency Reserve (TABOR)	6,260,915	6,187,697	6,327,947
Subtotal Reserves	13,778,894	13,632,458	13,912,958
TOTAL BEGINNING BALANCE & RESERVES	\$ 14,056,781	\$ 13,632,458	\$ 13,912,958
Change in Warehouse Inventory	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 236,985,792	\$ 242,910,435	\$ 246,554,093
TOTAL RESOURCES	\$ 251,042,573	\$ 256,542,893	\$ 260,467,051
TOTAL EXPENDITURES	\$ 206,256,550	\$ 210,931,573	\$ 214,425,553
TOTAL RESERVES	\$ 13,632,458	\$ 13,912,958	\$ 14,122,598
TOTAL TRANSFERS	\$ 31,153,565	\$ 31,698,362	\$ 31,918,900
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 251,042,573	\$ 256,542,893	\$ 260,467,051
BUDGET BASIS ENDING FUND BALANCE	\$ -	\$ -	\$ -
Summer Salary Accrual	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 13,632,458	\$ 13,912,958	\$ 14,122,598



All Funds 3-Year Projections (continued)

General Operation Fund (continued) Detail

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-2012 PROJECTED BUDGET
REVENUE			
Local Sources			
Property Taxes - Current	\$ 119,967,365	\$ 122,966,549	\$ 124,811,047
Property Taxes - Election	33,227,938	34,058,636	34,569,516
Property Tax - Credits/Abatements	600,012	615,012	624,237
Property Taxes - Delinquent	205,000	210,125	213,277
Specific Ownership Taxes - Non-equalized	3,556,071	3,644,973	3,699,648
Specific Ownership Taxes - Equalized	7,718,929	7,911,902	8,030,581
Tuition	256,250	262,656	266,596
Interest	820,000	840,500	853,108
Food Service Full Cost	-	-	-
Rental of School Facilities	-	-	-
Sale of Property (non real estate)	20,500	21,013	21,328
Miscellaneous Revenue	51,250	52,531	53,319
Salary Reimbursement	30,750	31,519	31,992
Indirect Cost Reimbursement	351,575	360,364	365,769
Subtotal Local Sources	\$ 166,805,640	\$ 170,975,780	\$ 173,540,418
State Sources			
Finance Act	\$ 64,101,628	\$ 65,704,169	\$ 66,689,732
Vocational Education Reimbursement	871,250	893,031	906,426
Special Education Reimbursement	4,433,536	4,544,374	4,612,540
Transportation Reimbursement	-	-	-
ELPA Reimbursement	178,299	182,756	185,497
Talented and Gifted Reimbursement	262,749	269,318	273,358
CDE Audit Adjustments/Assessment	(25,625)	(26,266)	(26,660)
Medicaid Reimbursements	231,394	237,179	240,737
Other State Revenue	126,921	130,094	132,045
Subtotal State Sources	\$ 70,180,152	\$ 71,934,655	\$ 73,013,675
TOTAL REVENUE	\$ 236,985,792	\$ 242,910,435	\$ 246,554,093
EXPENDITURES:			
101-125 Administrators & Principals	\$ 11,096,903	\$ 11,374,326	\$ 11,695,004
201-218 Teachers	105,406,623	108,029,369	110,049,356
231-239 Psych/SocWkr/Occup & Phys Therapists	6,116,702	6,269,620	6,363,664
300-359 Professional Support Staff	2,457,384	2,518,819	2,556,601
360-390 Technical Support Staff	2,253,628	2,309,969	2,344,619
401-490 Paraeducators & Aides	8,593,674	8,808,516	8,940,644
500-513 Office & Administrative Support Staff	7,716,581	7,909,496	8,028,138
600-637 Crafts/Trades Services	8,602,560	8,817,624	8,949,888
Subtotal Salaries	\$ 152,244,055	\$ 156,037,739	\$ 158,927,914
Employee Benefits	35,297,924	36,179,264	36,783,070
Subtotal Personnel Expenditures	\$ 187,541,979	\$ 192,217,003	\$ 195,710,984

All Funds 3-Year Projections (continued)

**General Operation Fund (continued)
Detail**

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-2012 PROJECTED BUDGET
EXPENDITURES (continued):			
Purchased Prof & Tech Services	3,336,126	3,336,125	3,336,124
Purchased Property Services	3,024,967	3,024,967	3,024,967
Other Purchased Services	1,832,217	1,832,217	1,832,217
Supplies	8,710,288	8,710,288	8,710,288
Property and Equipment	909,473	909,473	909,473
Other Uses of Funds	901,500	901,500	901,500
Subtotal Non Personnel Expenditures	\$ 18,714,571	\$ 18,714,570	\$ 18,714,569
TOTAL EXPENDITURES	\$ 206,256,550	\$ 210,931,573	\$ 214,425,553
RESERVES:			
Contingency Reserve	\$ 6,187,697	\$ 6,327,947	\$ 6,432,767
% of Expenditures	3.00%	3.00%	3.00%
Emergency Reserve	\$ 6,187,697	\$ 6,327,947	\$ 6,432,767
% of Expenditures	3.00%	3.00%	3.00%
Health Insurance Self Funding Reserve	-	-	-
Multi Year Contract Reserve	120,000	120,000	120,000
Warehouse Reserve	414,800	414,800	414,800
Debt Service Reserve (COP's)	722,264	722,264	722,264
TOTAL RESERVES	\$ 13,632,458	\$ 13,912,958	\$ 14,122,598
TRANSFERS TO:			
Risk Management Fund	\$ 4,266,758	\$ 4,373,428	\$ 4,439,029
Capital Reserve Fund	6,292,052	6,447,127	6,479,362
Charter Fund for Capital Reserve	296,771	304,318	309,014
Charter Fund	18,654,141	18,714,193	18,794,377
Colorado Preschool Fund	1,114,767	1,142,636	1,171,202
Technology Fund	2,653,229	2,719,560	2,760,353
Transportation Fund	795,056	814,932	827,156
Health Insurance Fund	-	-	-
Athletic Fund	2,069,704	2,121,447	2,153,269
TRANSFERS FROM:			
Community School Fund	(766,711)	(695,966)	(750,332)
Charter Fund District Balance	-	-	-
District Services Provided to Charters	(4,222,202)	(4,243,313)	(4,264,530)
TOTAL TRANSFERS	\$ 31,153,565	\$ 31,698,362	\$ 31,918,900
TOTAL EXPENDITURES/RESERVES/TRANSFERS	\$ 251,042,573	\$ 256,542,893	\$ 260,467,051


All Funds 3-Year Projections (continued)
Technology Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
	<u> </u>	<u> </u>	<u> </u>
BEGINNING FUND BALANCE	\$ 98,525	\$ 80,148	\$ 81,545
REVENUE:			
Transfer from General Fund	<u>2,653,229</u>	<u>2,719,560</u>	<u>2,760,353</u>
TOTAL REVENUE	\$ 2,653,229	\$ 2,719,560	\$ 2,760,353
TOTAL RESOURCES	<u>\$ 2,751,754</u>	<u>\$ 2,799,708</u>	<u>\$ 2,841,898</u>
EXPENDITURES:			
Salaries	\$ 262,772	\$ 264,086	\$ 265,406
Employee Benefits	59,567	59,865	60,164
Purchased Services	206,025	207,055	208,090
Supplies	180,900	181,805	182,714
Equipment	<u>1,962,342</u>	<u>2,005,352</u>	<u>2,042,750</u>
TOTAL EXPENDITURES	<u>\$ 2,671,606</u>	<u>\$ 2,718,163</u>	<u>\$ 2,759,124</u>
EMERGENCY RESERVE	\$ 80,148	\$ 81,545	\$ 82,774
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,751,754</u>	<u>\$ 2,799,708</u>	<u>\$ 2,841,898</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Athletics Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
	<u> </u>	<u> </u>	<u> </u>
BEGINNING FUND BALANCE	\$ 153,431	\$ 94,382	\$ 94,910
REVENUE:			
Game Admission	\$ 156,313	\$ 160,221	\$ 162,624
Activity Tickets	123,000	126,075	127,966
Participation Fees	738,000	756,450	767,797
Trainer Fees	-	-	-
Transfer from General Fund	<u>2,069,704</u>	<u>2,121,447</u>	<u>2,153,269</u>
TOTAL REVENUE	\$ 3,087,017	\$ 3,164,193	\$ 3,211,656
TOTAL RESOURCES	<u>\$ 3,240,448</u>	<u>\$ 3,258,575</u>	<u>\$ 3,306,566</u>
EXPENDITURES:			
Salaries	\$ 1,566,541	\$ 1,574,374	\$ 1,582,246
Employee Benefits	221,195	222,301	223,413
Purchased Services	493,103	495,569	498,047
Supplies	213,889	214,958	216,033
Equipment	131,677	132,335	132,997
Other Uses	<u>519,661</u>	<u>524,128</u>	<u>557,522</u>
TOTAL EXPENDITURES	<u>\$ 3,146,066</u>	<u>\$ 3,163,665</u>	<u>\$ 3,210,258</u>
EMERGENCY RESERVE	\$ 94,382	\$ 94,910	\$ 96,308
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 3,240,448</u>	<u>\$ 3,258,575</u>	<u>\$ 3,306,566</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>


All Funds 3-Year Projections (continued)
Risk Management Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 133,033	\$ 135,218	\$ 138,565
REVENUE:			
Miscellaneous - Local	\$ 242,697	\$ 248,764	\$ 252,495
Allocation from General Fund	4,266,759	4,373,428	4,439,029
	-	-	-
TOTAL REVENUE	\$ 4,509,456	\$ 4,622,192	\$ 4,691,524
TOTAL RESOURCES	<u>\$ 4,642,489</u>	<u>\$ 4,757,410</u>	<u>\$ 4,830,089</u>
EXPENDITURES:			
Salaries	\$ 1,051,002	\$ 1,056,257	\$ 1,061,538
Employee Benefits	344,376	346,098	347,828
Purchased Services	35,175	35,351	35,528
Property Insurance	703,500	707,018	710,553
Workers' Comp Insurance	2,161,163	2,261,006	2,319,779
Supplies and Materials	11,055	11,110	11,166
Capital Outlay	-	-	-
Other Objects	-	-	-
Deductible Reserves	201,000	202,005	203,015
TOTAL EXPENDITURES	<u>\$ 4,507,271</u>	<u>\$ 4,618,845</u>	<u>\$ 4,689,407</u>
EMERGENCY RESERVE	\$ 135,218	\$ 138,565	\$ 140,682
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,642,489</u>	<u>\$ 4,757,410</u>	<u>\$ 4,830,089</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Community Schools Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 303,458	\$ 131,105	\$ 131,760
REVENUE:			
Building Rental	\$ 656,382	\$ 672,792	\$ 682,884
K-Care	2,571,679	2,635,971	2,675,511
Life Long Learning	486,875	499,047	506,533
School Age Childcare (SAC)	1,251,120	1,282,398	1,301,634
Spirit Summer Camp	-	-	-
Youth Opportunities Brochure	8,713	8,931	9,065
Pre-School Care	-	-	-
Scholarships	(10,250)	(10,506)	(10,664)
TOTAL REVENUE	<u>\$ 4,964,519</u>	<u>\$ 5,088,633</u>	<u>\$ 5,164,963</u>
TOTAL RESOURCES	<u>\$ 5,267,977</u>	<u>\$ 5,219,738</u>	<u>\$ 5,296,723</u>
EXPENDITURES:			
Building Rental	\$ 372,472	\$ 374,334	\$ 376,206
K-Care	2,387,315	2,399,252	2,411,248
Life Long Learning	464,914	467,239	469,575
Youth Opportunities Brochure	14,801	14,875	14,949
School Aged Childcare (SAC)	1,130,659	1,136,312	1,141,994
Spirit Summer Camp	-	-	-
Pre-School Care	-	-	-
TOTAL EXPENDITURES	<u>\$ 4,370,161</u>	<u>\$ 4,392,012</u>	<u>\$ 4,413,972</u>
EMERGENCY RESERVE	\$ 131,105	\$ 131,760	\$ 132,419
TRANSFER OF YEAR END FUND TO:			
GENERAL FUND	\$ 766,711	\$ 695,966	\$ 750,332
NUTRITION SERVICES FUND	-	-	-
TOTAL TRANSFERS	<u>\$ 766,711</u>	<u>\$ 695,966</u>	<u>\$ 750,332</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 5,267,977</u>	<u>\$ 5,219,738</u>	<u>\$ 5,296,723</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



All Funds 3-Year Projections (continued)

Governmental Designated-Purpose Grants Fund

CFDA #	GRANT NAME**	FUNDING PERIOD	2009-10	2010-11	2011-12
			PROJECTED BUDGET*	PROJECTED BUDGET*	PROJECTED BUDGET*
20.205	Highway Planning and Construction	June - June	\$ -	\$ -	\$ -
45.31	State Library Program	July - June	-	-	-
84.002A	Adult Education Family Literacy	July - June	110,000	110,000	112,750
84.010	Title I, Part A, NCLB	July - June	2,143,096	2,257,350	2,240,543
84.01	Title I, Set Aside, School Improvement	July - June	-	-	-
84.010 A	Title 1A, School Improvement	July - Sept	-	-	-
84.010A	Title 1A, Family Literacy	July - Aug	2,820	3,760	2,193
84.010A	Recruitment and Retention	July - Aug	23,659	31,545	34,890
84.027	Special Education: IDEA Part B	July - June	4,915,778	4,892,493	4,882,613
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	-	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	149,221	155,114	150,533
84.060A	Title VII, Part A: Indian Education	July - June	26,006	26,926	27,137
84.126	School to Work Alliance Program (SWAP)	July - June	167,205	178,000	190,000
84.173	IDEA: Special Education: Preschool Grants	July - June	122,893	125,534	121,785
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	-	-	-
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	199,314	-	-
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	66,000	58,000	50,000
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	-	-	-
84.213	Title I, Part B, Even Start	July - June	150,000	140,000	130,000
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	-	-	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	-	-	-
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	-	-	-
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	-	-	-
84.298	Title V, NCLB, Innovative Programs	July - June	-	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	35,252	29,825	28,973
84.33	Advanced Placement for Disadvantaged Students	July - June	-	-	-
84.334A	Gaining Early Awareness and Readiness of UP	June - Aug	-	-	-
84.365	Title III, NCLB, ELL	July - June	248,288	252,825	245,378
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	113,097	121,601	146,748
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	-	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	872,789	921,092	889,123
84.377A	School Improvement - Focus on Schl Improvement	Jan - Aug	-	-	-
84.332	Comprehensive School Reform Demonstration	July - Sept	-	-	-
84.332A	Comprehensive School Reform	July - Sept	-	-	-
84.938	Hurricane Katrina Relief 2006	July-June	-	-	-
93.576	Refugee and Entrant Assistance	July-June	-	-	-
93.938	Coordinated School Health Programs	April - Jan	-	-	-
93.758	Refugee School Impact Grant	Aug - Aug	-	-	-
94	Title IV Service Learning	July - June	26,000	26,000	26,000
TOTAL FEDERAL GRANTS			\$ 9,371,419	\$ 9,330,065	\$ 9,278,665
	Read to Achieve	July - June	\$ -	\$ -	\$ -
	School of Excellence	Indefinite	-	-	-
	Civics Grant	July - June	-	-	-
	Colorado Department of Health	July - June	-	-	-
	COPAN	July - June	-	-	-
	CORRA	July - June	-	-	-
	Colorado Youth Services	July - June	-	-	-
	Sun Safety	July - June	-	-	-
	Coordinated School Health	July - June	-	-	-
	Comprehensive Health Education Program	July - June	-	-	-
	Colorado Family Literacy	July - June	-	-	-
	Kennedy Trust	July - June	-	-	-
	Colorado Department of Natl Res Division of Wildlife	July - June	-	-	-
	School Counselor Corps	July - June	179,050	184,197	-
	Expelled and At-Risk - Justice High	July - June	100,000	90,000	-
	Expelled and At-Risk - Boulder Prep	July - June	-	-	-
	Expelled and At-Risk add'l - Boulder Prep	July - June	-	-	-
	Expelled and At-Risk - Secondary Ed	July - June	-	-	-
TOTAL STATE GRANTS			\$ 279,050	\$ 274,197	\$ -
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			9,371,419	9,330,065	9,278,665
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			279,050	274,197	-
TOTAL LOCAL GRANTS BUDGET YEAR			-	-	-
UNIDENTIFIED GRANTS TO BE RECEIVED**			9,849,531	9,895,738	10,221,335
TOTAL BUDGET			\$ 19,500,000	\$ 19,500,000	\$ 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.

All Funds 3-Year Projections (continued)

Tuition-Based Preschool Fund

	<u>2009-10 PROJECTED BUDGET</u>	<u>2010-11 PROJECTED BUDGET</u>	<u>2011-12 PROJECTED BUDGET</u>
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 12,768	\$ 13,118	\$ 13,446
CPP	6,013	5,091	4,968
TOTAL BEGINNING FUND BALANCE	<u>\$ 18,781</u>	<u>\$ 18,209</u>	<u>\$ 18,414</u>
REVENUE/TUITION:			
Community Montessori Preschool	\$ 529,037	\$ 542,263	\$ 550,397
Community Montessori Scholarships	(91,435)	(93,721)	(95,127)
CPP	168,793	165,473	167,955
TOTAL REVENUE	<u>\$ 606,395</u>	<u>\$ 614,015</u>	<u>\$ 623,225</u>
TOTAL RESOURCES	<u><u>\$ 625,176</u></u>	<u><u>\$ 632,224</u></u>	<u><u>\$ 641,639</u></u>
EXPENDITURES:			
Community Montessori Preschool	\$ 437,252	\$ 448,214	\$ 455,064
CPP	169,715	165,596	167,886
TOTAL EXPENDITURES	<u>\$ 606,967</u>	<u>\$ 613,810</u>	<u>\$ 622,950</u>
EMERGENCY RESERVE	\$ 18,209	\$ 18,414	\$ 18,689
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u><u>\$ 625,176</u></u>	<u><u>\$ 632,224</u></u>	<u><u>\$ 641,639</u></u>
ENDING BALANCE			
Community Montessori Preschool	\$ -	\$ -	\$ -
CPP	-	-	-
TOTAL ENDING BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>


All Funds 3-Year Projections (continued)
Transportation Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 672,726	\$ 633,416	\$ 646,074
REVENUE:			
Trans. Fees from Other Sources	\$ 279,318	\$ 286,301	\$ 290,596
Mill Levy	7,414,920	7,600,293	7,714,297
State Categorical Reimbursement	2,028,339	2,079,047	2,110,233
Transfer from General Fund	795,056	814,932	827,156
One time Transfer from General Fund	-	-	-
TOTAL REVENUE	<u>\$ 10,517,633</u>	<u>\$ 10,780,573</u>	<u>\$ 10,942,282</u>
TOTAL RESOURCES	<u>\$ 11,190,359</u>	<u>\$ 11,413,989</u>	<u>\$ 11,588,356</u>
EXPENDITURES:			
Maintenance & Operations	\$ 41,933	\$ 42,109	\$ 42,320
Environmental Services	199,480	200,477	201,479
Transportation Services	1,918,414	2,095,683	2,106,161
Admin of Transportation Services	1,214,784	1,220,858	1,337,620
Vehicle Operations Services	6,437,164	6,469,954	6,502,304
Monitoring Services	745,168	738,834	742,528
TOTAL EXPENDITURES	<u>\$ 10,556,943</u>	<u>\$ 10,767,915</u>	<u>\$ 10,932,412</u>
RESERVES:			
Emergency Reserves	\$ 316,708	\$ 323,037	\$ 327,972
Contingency Reserves	316,708	323,037	327,972
TOTAL RESERVES	<u>\$ 633,416</u>	<u>\$ 646,074</u>	<u>\$ 655,944</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 11,190,359</u>	<u>\$ 11,413,989</u>	<u>\$ 11,588,356</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Colorado Preschool Program Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
	<u> </u>	<u> </u>	<u> </u>
BEGINNING FUND BALANCE	\$ 33,984	\$ 33,459	\$ 34,255
REVENUE:			
Transfer from General Fund	<u>\$ 1,114,767</u>	<u>\$ 1,142,636</u>	<u>\$ 1,171,202</u>
TOTAL REVENUE	\$ 1,114,767	\$ 1,142,636	\$ 1,171,202
TOTAL RESOURCES	<u><u>\$ 1,148,751</u></u>	<u><u>\$ 1,176,095</u></u>	<u><u>\$ 1,205,457</u></u>
EXPENDITURES:			
Salaries	\$ 573,805	\$ 586,674	\$ 599,319
Benefits	156,090	168,471	178,917
Purchased Services	354,187	355,958	357,738
Supplies	<u>31,210</u>	<u>30,737</u>	<u>34,373</u>
TOTAL EXPENDITURES	<u><u>\$ 1,115,292</u></u>	<u><u>\$ 1,141,840</u></u>	<u><u>\$ 1,170,347</u></u>
EMERGENCY RESERVE	\$ 33,459	\$ 34,255	\$ 35,110
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u><u>\$ 1,148,751</u></u>	<u><u>\$ 1,176,095</u></u>	<u><u>\$ 1,205,457</u></u>
ENDING BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>


All Funds 3-Year Projections (continued)
Bond Redemption Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 20,449,988	\$ 21,699,988	\$ 24,467,082
REVENUE:			
Delinquent Property Taxes	\$ 20,000	\$ 20,000	\$ 20,000
Property Taxes	29,693,691	31,436,033	32,221,934
Interest Income	250,000	250,000	250,000
TOTAL REVENUE	\$ 29,963,691	\$ 31,706,033	\$ 32,491,934
TOTAL RESOURCES	<u>\$ 50,413,679</u>	<u>\$ 53,406,021</u>	<u>\$ 56,959,016</u>
EXPENDITURES:			
Principal Retirements	\$ 10,185,000	\$ 10,910,000	\$ 11,420,000
Interest on Debt	18,508,691	18,008,939	17,479,204
Other - Paying Agent Fees	20,000	20,000	20,000
TOTAL EXPENDITURES	\$ 28,713,691	\$ 28,938,939	\$ 28,919,204
OTHER FINANCING SOURCES (USES)			
Proceeds from Debt Issuance	\$ -	\$ -	\$ -
Bond Premium	-	-	-
Payment to Escrow Agent	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,713,691</u>	<u>\$ 28,938,939</u>	<u>\$ 28,919,204</u>
ENDING BALANCE	<u>\$ 21,699,988</u>	<u>\$ 24,467,082</u>	<u>\$ 28,039,812</u>

All Funds 3-Year Projections (continued)

Building Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
	<u> </u>	<u> </u>	<u> </u>
BEGINNING FUND BALANCE	\$ 71,529,854	\$ 80,102,590	\$ 51,616,317
REVENUE:			
Net Bond Proceeds - 2007 Issuance	\$ -	\$ -	\$ -
Net Bond Proceeds - 2009 Issuance	79,704,069	-	-
Interest Income	-	736,944	478,999
Other Local Revenue	-	1,800,000	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL REVENUE	\$ 79,704,069	\$ 2,536,944	\$ 478,999
TOTAL RESOURCES	<u>\$ 151,233,923</u>	<u>\$ 82,639,534</u>	<u>\$ 52,095,316</u>
EXPENDITURES:			
Phase I Projects	\$ 71,000,000	\$ -	\$ -
Bond Issuance Costs	131,333	-	-
Phase II Building Fund Projects	-	31,023,217	52,095,316
	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>\$ 71,131,333</u>	<u>\$ 31,023,217</u>	<u>\$ 52,095,316</u>
ENDING BALANCE	<u>\$ 80,102,590</u>	<u>\$ 51,616,317</u>	<u>\$ -</u>


All Funds 3-Year Projections (continued)
Capital Reserve Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 323,049	\$ 201,049	\$ 202,054
Reserve - Project Carryover	-	-	-
Unreserved Beginning Balance	-	-	-
TOTAL BEGINNING FUND BALANCE	\$ 323,049	\$ 201,049	\$ 202,054
REVENUE:			
Sale of School Property	\$ -	\$ -	\$ -
Miscellaneous - State & Local	287,575	289,013	290,458
One time transfer from Community Schools	-	-	-
One time transfer from General Fund	-	-	-
Allocation from General Fund	6,292,052	6,447,127	6,479,362
TOTAL REVENUE	\$ 6,579,627	\$ 6,736,140	\$ 6,769,820
TOTAL RESOURCES	\$ 6,902,676	\$ 6,937,189	\$ 6,971,874
EXPENDITURES:			
School Projects	\$ 3,349,712	\$ 3,366,461	\$ 3,383,293
Operating Departments	1,618,290	1,626,381	1,634,513
Building Maintenance	1,211,025	1,217,080	1,223,165
Salaries, Employee Benefits, Office Expense	522,600	525,213	527,839
Instructional Equipment	-	-	-
TOTAL EXPENDITURES	\$ 6,701,627	\$ 6,735,135	\$ 6,768,810
EMERGENCY RESERVE	\$ 201,049	\$ 202,054	\$ 203,064
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 6,902,676	\$ 6,937,189	\$ 6,971,874
ENDING BALANCE	\$ -	\$ -	\$ -

All Funds 3-Year Projections (continued)

Nutrition Services Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 182,553	\$ 179,707	\$ 183,984
INVESTED IN CAPITAL ASSETS	306,784	256,534	206,033
REVENUE:			
Over/Under	\$ -	\$ -	\$ -
Milk	-	-	-
A la Carte	1,921,875	1,969,922	1,999,471
Regular School Lunch	1,828,734	1,874,452	1,902,569
Sandwich Line	-	-	-
Federal Cash Reimbursement	1,808,942	1,854,166	1,881,978
State Cash Reimbursement	48,242	49,448	50,190
Catering	2,050	2,101	2,133
Reduced Price Meals	20,318	20,826	21,138
Federal Government Commodities	281,875	288,922	293,256
Miscellaneous - Local	15,903	16,301	16,546
Building Rental	-	-	-
Breakfast Revenue	13,325	13,658	13,863
Headstart	46,125	47,278	47,987
Transfer from Community School Fund	-	-	-
TOTAL REVENUE	<u>\$ 5,987,389</u>	<u>\$ 6,137,074</u>	<u>\$ 6,229,131</u>
TOTAL RESOURCES	<u>\$ 6,169,942</u>	<u>\$ 6,316,781</u>	<u>\$ 6,413,115</u>
EXPENDITURES:			
Salaries	\$ 2,449,042	\$ 2,461,287	\$ 2,473,593
Employee Benefits	768,506	772,349	776,211
Purchased Services	55,778	56,057	56,337
Food	2,430,484	2,555,247	2,630,886
Commodities	-	-	-
Other Supplies/Uses	155,775	156,554	157,337
Non-capital Equipment	30,150	30,301	30,453
Equipment Depreciation	50,250	50,501	50,754
Indirect Costs	-	-	-
Other Objects and Uses	50,250	50,501	50,754
TOTAL EXPENDITURES	<u>\$ 5,990,235</u>	<u>\$ 6,132,797</u>	<u>\$ 6,226,325</u>
EMERGENCY RESERVE	\$ 179,707	\$ 183,984	\$ 186,790
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,169,942</u>	<u>\$ 6,316,781</u>	<u>\$ 6,413,115</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INVESTED IN CAPITAL ASSETS	\$ 256,534	\$ 206,033	\$ 155,279


All Funds 3-Year Projections (continued)
Health Insurance Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 1,627,063	\$ 1,635,198	\$ 1,643,374
REVENUE:			
Transfer From General Fund	\$ -	\$ -	\$ -
Contributions	20,319,073	20,827,050	21,139,456
Interest Income	153,750	157,594	159,958
Miscellaneous	205,000	210,125	213,277
Wellness Program	-	-	-
Employee Benefit Program	63,550	65,139	66,116
TOTAL REVENUE	<u>\$ 20,741,373</u>	<u>\$ 21,259,908</u>	<u>\$ 21,578,807</u>
TOTAL RESOURCES	<u>\$ 22,368,436</u>	<u>\$ 22,895,106</u>	<u>\$ 23,222,181</u>
EXPENDITURES:			
Salaries	\$ 110,335	\$ 110,887	\$ 111,441
Employee Benefits	24,563	24,686	24,809
Purchased Services	67,838	68,177	68,518
Health Claims Paid	19,233,732	19,744,727	20,056,051
Stop Loss Coverage	725,652	729,280	732,926
Administrative Fees	886,908	891,343	895,800
Supplies and Materials	2,010	2,020	2,030
Wellness Program	30,150	30,301	30,453
Employee Benefit Program	62,310	62,622	62,935
Claims Incurred But Not Reported	(410,260)	(412,311)	(414,373)
TOTAL EXPENDITURES	<u>\$ 20,733,238</u>	<u>\$ 21,251,732</u>	<u>\$ 21,570,590</u>
RESERVES:			
Reserved for Wellness Programs	\$ 29,806	\$ 29,955	\$ 30,105
Reserved for Health Benefits	1,605,392	1,613,419	1,621,486
TOTAL RESERVES	<u>\$ 1,635,198</u>	<u>\$ 1,643,374</u>	<u>\$ 1,651,591</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 22,368,436</u>	<u>\$ 22,895,106</u>	<u>\$ 23,222,181</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All Funds 3-Year Projections (continued)

Dental Insurance Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
	<u> </u>	<u> </u>	<u> </u>
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 915,028	\$ 919,603	\$ 924,201
TOTAL BEGINNING FUND BALANCE	\$ 915,028	\$ 919,603	\$ 924,201
REVENUE:			
Contributions	\$ 2,219,434	\$ 2,274,920	\$ 2,309,044
Interest Income	30,750	31,519	31,992
TOTAL REVENUE	\$ 2,250,184	\$ 2,306,439	\$ 2,341,036
TOTAL RESOURCES	<u>\$ 3,165,212</u>	<u>\$ 3,226,042</u>	<u>\$ 3,265,237</u>
EXPENDITURES:			
Salaries	\$ 25,111	\$ 25,237	\$ 25,363
Employee Benefits	5,577	5,605	5,633
Purchased Services	7,538	7,576	7,614
Dental Claims Paid	2,025,503	2,080,633	2,114,101
Administrative Fees	160,956	161,761	162,570
Supplies and Materials	2,010	2,020	2,030
Increase In Claims Incurred But Not Reported	18,914	19,009	19,104
TOTAL EXPENDITURES	<u>\$ 2,245,609</u>	<u>\$ 2,301,841</u>	<u>\$ 2,336,415</u>
RESERVES:			
Reserved for Dental Benefits	\$ 919,603	\$ 924,201	\$ 928,822
TOTAL RESERVES	<u>\$ 919,603</u>	<u>\$ 924,201</u>	<u>\$ 928,822</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 3,165,212</u>	<u>\$ 3,226,042</u>	<u>\$ 3,265,237</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>


All Funds 3-Year Projections (continued)
Trust and Agency Funds

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
Agency Funds			
Beginning Fund Balance	\$ 1,422,661	\$ 1,770,161	\$ 2,166,549
Receipts	<u>2,357,500</u>	<u>2,416,438</u>	<u>2,452,685</u>
Total Resources	\$ 3,780,161	\$ 4,186,599	\$ 4,619,234
Disbursements	<u>\$ 2,010,000</u>	<u>\$ 2,020,050</u>	<u>\$ 2,030,150</u>
Ending Balance	\$ 1,770,161	\$ 2,166,549	\$ 2,589,084
Expendable Trust Funds			
Beginning Fund Balance	\$ 84,996	\$ 90,321	\$ 95,980
Revenue	<u>15,375</u>	<u>15,759</u>	<u>15,995</u>
Total Resources	\$ 100,371	\$ 106,080	\$ 111,975
Expenditures	<u>\$ 10,050</u>	<u>\$ 10,100</u>	<u>\$ 10,151</u>
Ending Balance	\$ 90,321	\$ 95,980	\$ 101,824
Nonexpendable Trust Funds			
Beginning Fund Balance	\$ 201,465	\$ 203,795	\$ 206,465
Revenue	<u>16,400</u>	<u>16,810</u>	<u>17,062</u>
Total Resources	\$ 217,865	\$ 220,605	\$ 223,527
Expenditures	<u>\$ 14,070</u>	<u>\$ 14,140</u>	<u>\$ 14,211</u>
Ending Balance	\$ 203,795	\$ 206,465	\$ 209,316
GRAND TOTAL			
BEGINNING FUND BALANCE	\$ 1,709,122	\$ 2,064,277	\$ 2,468,994
TOTAL REVENUE	<u>2,389,275</u>	<u>2,449,007</u>	<u>2,485,742</u>
TOTAL RESOURCES	<u>\$ 4,098,397</u>	<u>\$ 4,513,284</u>	<u>\$ 4,954,736</u>
TOTAL EXPENDITURES	<u>\$ 2,034,120</u>	<u>\$ 2,044,290</u>	<u>\$ 2,054,512</u>
ENDING BALANCE	<u>\$ 2,064,277</u>	<u>\$ 2,468,994</u>	<u>\$ 2,900,224</u>

All Funds 3-Year Projections (continued)

Pupil Activity Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
	<u> </u>	<u> </u>	<u> </u>
BEGINNING BALANCE	\$ 2,521,977	\$ 2,683,508	\$ 2,989,169
RECEIPTS	<u>7,166,131</u>	<u>7,345,284</u>	<u>7,455,463</u>
TOTAL RESOURCES	<u>\$ 9,688,108</u>	<u>\$ 10,028,792</u>	<u>\$ 10,444,632</u>
DISBURSEMENTS	<u>\$ 7,004,600</u>	<u>\$ 7,039,623</u>	<u>\$ 7,074,821</u>
ENDING BALANCE	<u>\$ 2,683,508</u>	<u>\$ 2,989,169</u>	<u>\$ 3,369,811</u>


All Funds 3-Year Projections (continued)
Charter School Fund

	2009-10 PROJECTED BUDGET	2010-11 PROJECTED BUDGET	2011-12 PROJECTED BUDGET
BEGINNING BALANCE	\$ 460,269	\$ 470,214	\$ 472,565
REVENUE:			
Transfer from General Fund:	\$ 18,654,141	\$ 18,714,193	\$ 18,794,377
Capital Reserve Allocation:	296,771	304,318	309,014
Fundraising Revenue:	533,293	546,855	555,293
Athletic Fees	161,763	165,877	168,436
CDE Capital Construction:	259,969	266,580	270,693
TOTAL REVENUES	<u>\$ 19,905,937</u>	<u>\$ 19,997,823</u>	<u>\$ 20,097,813</u>
TOTAL RESOURCES	<u>\$ 20,366,206</u>	<u>\$ 20,468,037</u>	<u>\$ 20,570,378</u>
TOTAL EXPENDITURES	\$ 15,673,790	\$ 15,752,159	\$ 15,830,920
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 4,222,202	\$ 4,243,313	\$ 4,264,530
EMERGENCY RESERVE	<u>\$ 470,214</u>	<u>\$ 472,565</u>	<u>\$ 474,928</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 20,366,206</u>	<u>\$ 20,468,037</u>	<u>\$ 20,570,378</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

APPENDICES

APPENDIX A: BUDGET FACT SHEET	362
APPENDIX B: MILL LEVIES, 1981-2009	364
APPENDIX C: BOULDER VALLEY SCHOOL DISTRICT - TOTAL MILL LEVY.....	365
APPENDIX D: ASSESSED VALUATION INFORMATION, 1981-2008.....	366
APPENDIX E: PROPERTY TAX LEVIES AND COLLECTIONS.....	367
APPENDIX F: DEMOGRAPHIC AND ECONOMIC STATISTICS	367
APPENDIX G: HISTORY OF SCHOOL FINANCE ACT	368
APPENDIX H: PRINCIPAL PROPERTY TAXPAYERS	369
APPENDIX I: PRINCIPAL EMPLOYERS.....	370
APPENDIX J: COMPUTATION OF GENERAL OBLIGATION DEBT	371
APPENDIX K: SCHOOL DISTRICT COMPARISONS	372
APPENDIX L: STATE OF COLORADO - CRITICAL DATES.....	376
APPENDIX M: GOVERNING POLICIES.....	380



Appendix A: Budget Fact Sheet

	Revised Adopted 2007-08	Proposed Adopted 2008-09	Revised Adopted 2008-09
Mill Levy (mills)			
Abatements	0.229	0.203	0.126
Election	7.057	6.944	6.995
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	32.309	32.170	32.144
Bond Redemption	4.142	4.740	4.775
Transportation	1.414	1.399	1.563
Total Mill Levy:	37.865	38.309	38.482
Assessed Valuation	\$ 4,628,081,788	\$ 4,703,750,096	\$ 4,669,303,925
Enrollment (heads)			
K-12 Enrollment	28,001	28,215	28,199
Pre-K Enrollment	418	400	488
Total Enrollment:	28,419	28,615	28,687
Funded Pupil Count (FTE)			
Elementary	11,333.5	11,743.7	11,654.8
Middle	6,378.0	6,410.0	6,369.0
Senior	9,157.0	9,127.0	9,224.0
Preschool	209.0	200.0	244.0
Other *	87.0	0.0	0.0
Total Student FTE:	27,164.5	27,480.7	27,491.8
General Fund	24,903.5	25,172.8	25,094.1
Charter Fund	2,099.5	2,185.4	2,231.2
CPP Fund	161.5	122.5	166.5
Total Student FTE:	27,164.5	27,480.7	27,491.8
Averaged Funded Pupil Count	27,164.5	27,480.7	27,491.8
Revenues (dollars)			
Per Pupil Operating Revenue (PPOR):	\$ 6,314	\$ 6,539	\$ 6,532
Transfer to Risk Management:	127.09	163.27	151.42
Transfer to Capital Reserve:	164.91	134.73	146.58
Total Cap. Res./ Risk. Mgnt.:	\$ 292.00	\$ 298.00	\$ 298.00
Per Pupil Revenue (PPR):	\$ 6,606	\$ 6,837	\$ 6,830
Total Program Funding (dollars)			
Property Taxes **	\$ 179,448,687	\$ 187,885,546	\$ 187,768,994
less: Specific Ownership Taxes	7,517,057	7,530,662	7,530,662
less: State Equalization	56,192,179	61,807,642	62,538,174
Total Program Funding:	\$ 115,739,451	\$ 118,547,242	\$ 117,700,158

* Effective 2008-09 Facilities and Full day Kindergarteners will no longer be counted in Funded Pupil Count.

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

Appendix A: Budget Fact Sheet (continued)

	Revised Adopted 2007-08	Proposed Adopted 2008-09	Revised Adopted 2008-09
Benefits			
PERA*	12.05%	12.95%	12.95%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%
Subtotal % of Salary:	13.67%	14.57%	14.57%
Health Insurance			
GREAT WEST PPO	\$4,281	\$4,852	\$4,852
Kaiser HMO	4,281	4,246	4,246
Flex Benefit Spending	120	120	120
Dental Insurance	431	431	431
Life Insurance	35	35	35
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	\$62.43 half - \$107.26 full	\$62.43 half - \$107.26 full	\$63.01 half - \$108.27 full
Grants (percentage)			
Indirect Cost Rate	3.27%	3.43%	3.43%
Mileage Rate *	\$ 0.505/mile	\$ 0.505/mile	\$ 0.550/mile
Activity Trip Rates (dollars)			
District Sponsored Trips:			
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:			
- Driver	\$ 23.54/hour	\$ 27.81/hour	\$ 27.81/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.15/mile	\$ 1.15/mile
Bus Assistant (if required)	\$ 17.71/hour	\$ 17.71/hour	\$ 17.71/hour

* Rate increase is effective on 1/1/2009.

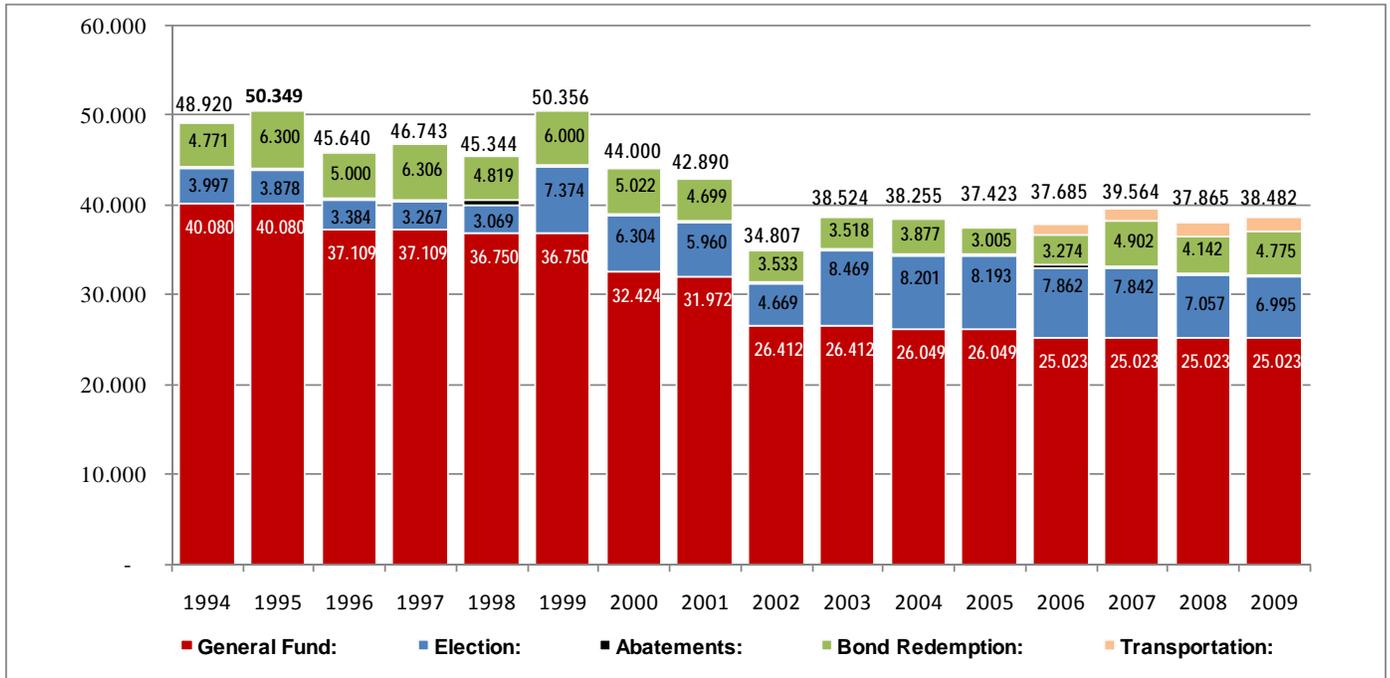


Appendix B: Mill Levies, 1981-2009

Collection In Year	General Fund	Redemption Fund	Transportation Fund	Reserve Fund	Management Fund	ADA / Asb	Total
1981	45.180	6.620	N/A	3.00	N/A	N/A	54.800
1982	45.850	6.620	N/A	3.00	1.00	N/A	56.470
1983	46.480	5.620	N/A	4.00	1.19	N/A	57.290
1984	51.550	5.040	N/A	4.00	1.00	N/A	61.590
1985	49.370	4.740	N/A	4.00	1.00	N/A	59.110
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	37.865
2009	32.144	4.775	1.563	N/A	N/A	N/A	38.482

Appendix C: Boulder Valley School District - Total Mill Levy

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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	4.142	4.775
Transportation:													1.065	1.509	1.414	1.563
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	0.229	0.126
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	7.057	6.995
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	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	37.865	38.482



Notes:

- 2009 assessed valuation estimated at \$4,669,303,925
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters. note increases for Election Mills in years following the 1998 & 2002 Referendums.
- General Fund Mills are associated with School Finance Act funding.



Appendix D: Assessed Valuation Information, 1981-2008

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy
1981	553,026,010	7.60%	54.800
1982	559,614,570	1.19%	56.470
1983	588,656,720	5.19%	57.290
1984	706,807,480	20.07%	61.610
1985	764,286,110	8.13%	59.110
1986	822,050,400	7.56%	68.760
1987	857,865,980	4.36%	68.760
1988	1,604,656,250	87.05%	40.130
1989	1,527,297,570	-4.82%	43.240
1990	1,537,477,510	0.67%	45.723
1991	1,559,935,940	1.46%	43.608
1992	1,578,926,090	1.22%	50.101
1993	1,637,406,850	3.70%	51.605
1994	1,765,907,340	7.85%	48.920
1995	1,820,696,730	3.10%	50.349
1996	2,086,632,190	14.61%	45.640
1997	2,161,110,090	3.57%	46.743
1998	2,301,159,440	6.48%	45.344
1999	2,395,324,350	4.09%	50.356
2000	2,801,776,710	16.97%	44.000
2001	2,963,535,310	5.77%	42.890
2002	3,783,288,590	27.66%	34.807
2003	3,856,639,869	1.94%	38.524
2004	3,982,709,224	3.27%	38.255
2005	3,986,744,431	0.10%	37.423
2006	4,154,385,863	4.20%	37.685
2007	4,164,972,283	0.25%	39.564
2008	4,628,081,788	11.12%	37.865
2009	4,669,303,925	0.89%	38.482

Appendix E: Property Tax Levies and Collections

Last 10 Fiscal Years
(Unaudited)

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

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

* Collections through July 31, 2008

** In millions

Appendix F: Demographic and Economic Statistics

Last 10 Fiscal Years
(Unaudited)

Fiscal Year	*Estimated Population ⁽¹⁾	*Personal Income ⁽¹⁾ (millions)	*Per Capita Personal Income ⁽¹⁾	**Enrollment (Student FTE)	****Unemployment Rate ⁽¹⁾
1998	257,901	8,734	33,866	25,073.5	3.106%
1999	264,927	9,610	36,269	25,732.5	2.812%
2000	271,815	11,062	40,695	25,942.5	2.345%
2001	276,711	11,312	40,883	26,311.5	3.495%
2002	278,048	11,230	40,390	26,703.0	5.885%
2003	277,813	11,399	41,034	26,629.5	5.809%
2004	279,227	11,994	42,955	26,643.5	4.924%
2005	281,195	12,765	45,394	26,789.5	4.402%
2006	283,644	13,550	47,770	26,739.5	4.009%
2007	290,580	14,385	50,141	26,914.0	3.896%
2008	293,232	15,267	52,601	27,229.0	4.900%

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

* Global Insight Inc.

** Boulder Valley School District RE-2

Colorado State Demography Office

Colorado Department of Labor



Appendix G: History of School Finance Act

Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,924	424	1.54%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(117)	-0.42%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,488	292	1.04%	27,227.5		1.16%	313.0
2008-09	\$6,830	28,687	199	0.70%	27,491.8		0.97%	264.3

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 H: Principal Property Taxpayers

January 1, 2008 and 9 Years Ago
(Unaudited)

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

Note: Qwest Communications purchased U.S. West Communications in June 2000. Xcel Energy was formed from the merger of Northern States Power (Minnesota), Northern States Power (Wisconsin) and New Century Energies, which was a prior merger between Southwestern Public Service (Amarillo, TX) and Public Service Company of Colorado (Denver, CO).

Source: Boulder County and Broomfield County Assessors Office



Appendix I: Principal Employers

January 1, 2008 and 9 Years Ago
(Unaudited)

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

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

Appendix J: Computation of General Obligation Debt

Direct and Overlapping
June 30, 2008
(Unaudited)

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

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

Notes:

- (1) Balances as of December 31, 2007
- (2) Balance as of June 30, 2008
- (3) The percentage Applicable to the district is calculated by taking the percentage of the government's assessed value which is located within the boundaries of the district.
- (4) The district's current year Legal Debt Margin and Debt Schedule can be found on pages 24 and 25 of this document.

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



Appendix K: School District Comparisons

Revenue

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

There are several notable items regarding district comparisons:

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

The amounts are higher than what is budgeted because of uncollectible local property taxes. BVSD does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.

Appendix K: School District Comparisons (continued)

Expenditures

2007-08 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,309.0	\$ 76,389,358 53.3%	\$ 9,646,004 6.7%	\$ 13,608,251 9.5%	\$ 36,354,768 25.3%	\$ 7,453,379 5.2%	\$ 143,451,760 100.0%	\$ 9,370
St. Vrain Valley RE-1J	22,836.5	93,602,366 53.0%	13,856,106 7.8%	17,906,339 10.1%	39,585,999 22.4%	11,688,180 6.6%	176,638,990 100.0%	7,735
Poudre R 1	24,185.0	106,521,418 50.5%	14,470,892 6.9%	23,542,274 11.2%	52,842,006 25.1%	13,496,341 6.4%	210,872,932 100.0%	8,719
Boulder Valley RE-2J	27,227.5	138,769,473 53.0%	20,469,442 7.8%	25,065,828 9.6%	63,221,148 24.1%	14,530,588 5.5%	262,056,479 100.0%	9,625
Colorado Springs 11	29,115.0	134,057,747 45.7%	20,295,703 6.9%	24,587,847 8.4%	97,271,559 33.2%	16,949,109 5.8%	293,161,964 100.0%	10,069
Adams-Arapahoe 28J	31,490.0	153,648,202 52.3%	22,052,415 7.5%	30,673,293 10.4%	68,528,027 23.3%	18,873,437 6.4%	293,775,375 100.0%	9,329
Northglenn-Thornton 12	36,824.5	162,905,470 51.2%	22,974,986 7.2%	31,604,200 9.9%	86,802,102 27.3%	14,188,080 4.5%	318,474,838 100.0%	8,648
Cherry Creek 5	47,752.0	245,361,466 54.9%	23,529,539 5.3%	39,649,967 8.9%	91,047,023 20.4%	46,948,693 10.5%	446,536,688 100.0%	9,351
Douglas County RE-1	49,694.5	240,068,457 53.9%	30,877,945 6.9%	36,438,931 8.2%	108,945,040 24.5%	29,095,091 6.5%	445,425,464 100.0%	8,963
*Denver County 1	68,132.0	590,305,829 51.6%	94,497,382 8.3%	95,902,296 8.4%	323,321,513 28.3%	39,496,357 3.5%	1,143,523,376 100.0%	16,784
Jefferson R-1	81,488.1	381,760,631 52.6%	54,365,165 7.5%	71,558,465 9.9%	167,123,840 23.0%	51,010,233 7.0%	725,818,335 100.0%	8,907
Peer Group Total	434,054.1	2,323,390,417 52.1%	327,035,580 7.3%	410,537,690 9.2%	1,135,043,026 25.5%	263,729,488 5.9%	4,459,736,202 100.0%	10,275
**State of Colorado Total	0.0	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%	-

There are some notable items regarding district comparisons:

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

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

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

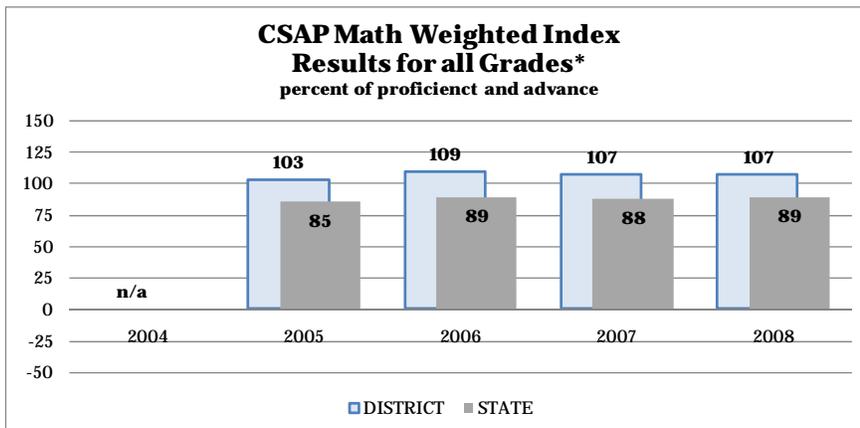
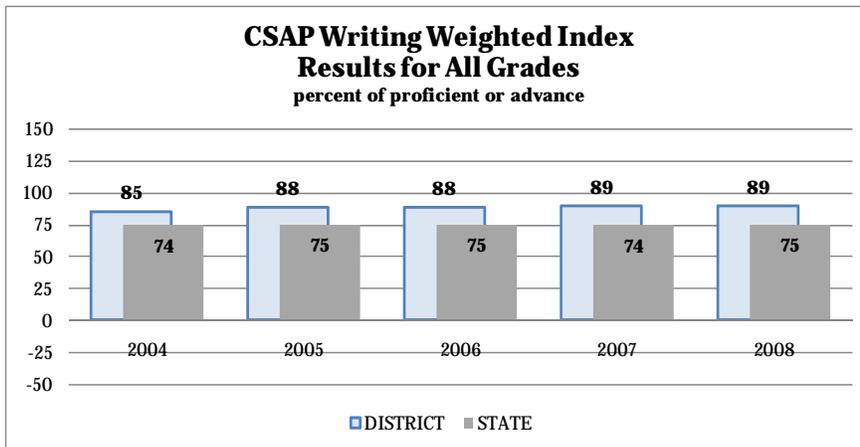
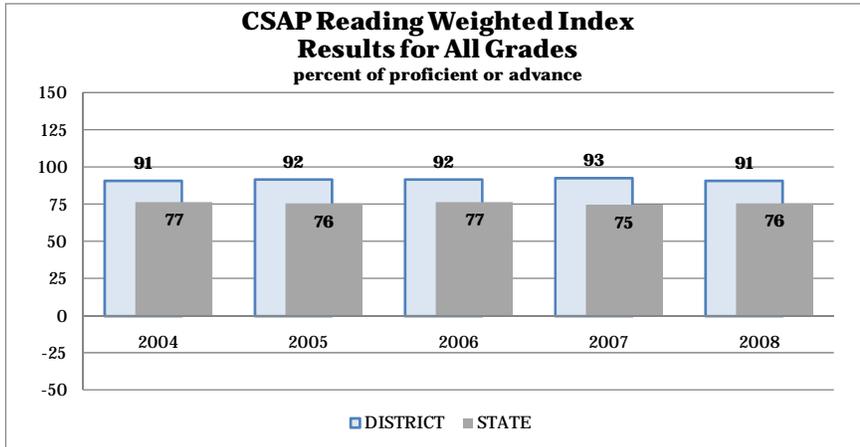
* Denver Public Schools issued \$397.8m in Certificates of Participation (COPs) to fully fund its pension plan on anticipation of merging with the Colorado Public Employees Retirement Association (PERA). These additional, onetime benefit expenditures were allocated to all funds and programs in the 2007-08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

** The State of Colorado Total expenditures for fiscal year ending 2007-08 were not available at time of publication.



Appendix K: School District Comparisons (continued)

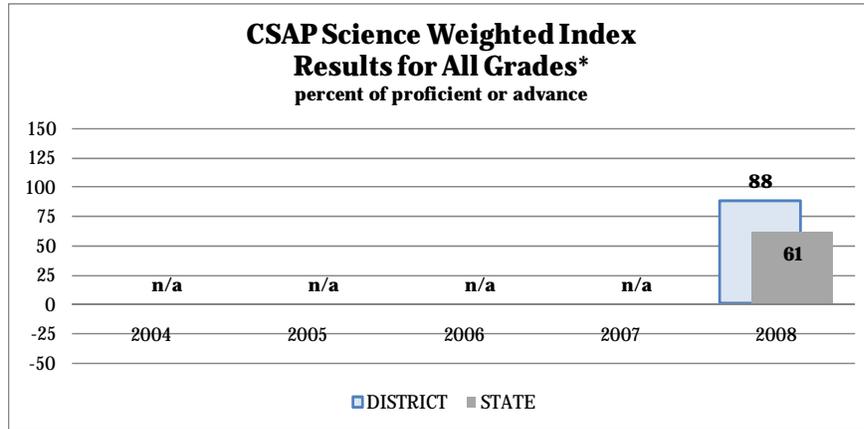
Performance Measures



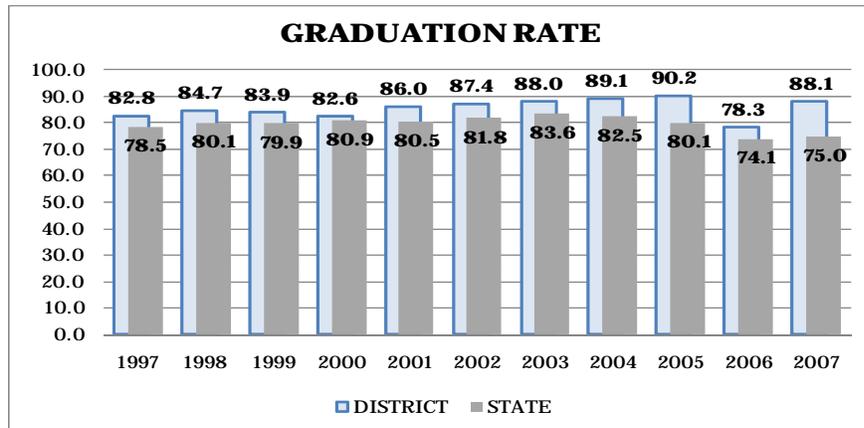
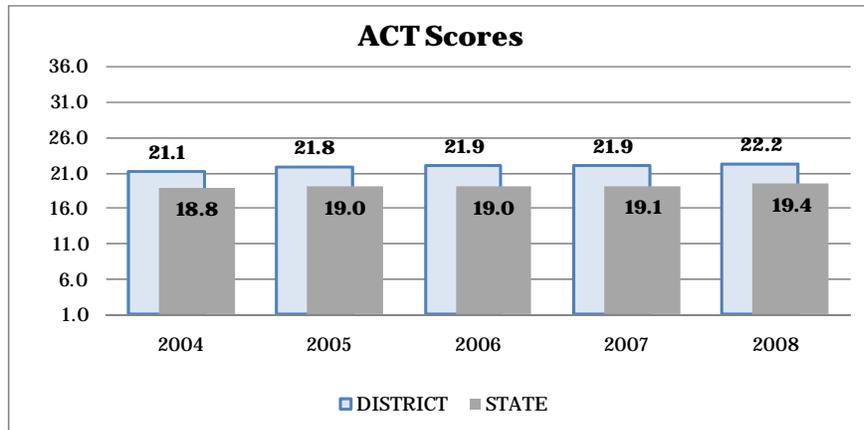
* Beginning in spring 2005, CSAP math tests were administered to 3rd and 4th graders as well as 5th graders, who were the only elementary grade taking it in prior years. Four years of data are now available for all three grades.

Appendix K: School District Comparisons (continued)

Performance Measures (continued)



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





Appendix L: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2008-09

May 30 School district/BOCES administration submits proposed FY2008-09 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) (30 days prior to start of new fiscal year)

June 10 School district/BOCES publishes public notice stating that the proposed FY2007-08 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 13 School district authorizes CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district (22-54-115(1.5) & (2), C.R.S.).

June 20 School district provides to CDE revised projection, if any, of its October 2008 pupil enrollment figures on which FY2008-09 school finance funding for the period July 2008 through November 2008 will be based. This revised projection is used until actual October 2008 counts are available and processed.

June 25 School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer)

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

June 30 Local board of education adopts FY2008-09 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).

June 30 FY2008-09 NCLB Consolidated Federal Application and Budget due to CDE.

June/July School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2007-08 from the county treasurer (30-25-302(5)(b), C.R.S.). This amount of this funding is reduced from FY2007-08 state share of "Total Program" funding.

July 1 Applications for Full-day Kindergarten facility Capital Construction Funding due to CDE.

July 25 Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.

July 31 Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.

July 31 Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)

August 1 Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2007-08 financial data.

August 15 School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2007 – June 30, 2008, reimbursement period (22-51-105(1), C.R.S.).

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

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

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

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

September 26 School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)

September 26 The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-513(2)(d)(I).

September 26 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 26 The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).

September 29 School districts with Negotiated Business Incentive Agreements, if any, provides to CDE preliminary estimates of the 2008 assessed valuation of taxable personal property covered by the agreement. The district must provide verification of the estimated amount by the County Assessor.

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

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

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

October 15 Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)

October 31 Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 1 or November 1 (October 31) counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.

November 3 File the FY2007-08 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

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

November 10 Last date for Facility Schools to submit October 1 pupil counts to CDE.

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

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

November 15 State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule.

November 18 School district provides to CDE a copy of its official November 4, 2008, ballot questions or a copy of its official November 4, 2008, 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 18 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 2007-08 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b)C.R.S.)



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

December 1 School district entitled to “Additional Funding”, if any, submits to CDE a certification signed by its auditor of its projected FY2008-09 spending limit pursuant to the Taxpayer’s Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful “de-Brucing” election.

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

December 31 School district with negotiated taxpayer incentive agreement, if any, certifies to CDE the 2008 assessed valuation of taxable personal property covered by the agreement(s).

December 31 School district/BOCES must approve their FY 2007-08 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor’s Integrity Check Report, and must download their final ADE reports.

December 31 School district/BOCES must have their FY 2007-08 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the “Auditor’s Integrity Check Report” bound in the audit and must include a copy of the “Bolded Balance Sheet Report” with the audit. (29-1-606(3), C.R.S.)

December 31 All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2),C.R.S.)

December/January School district reports the estimated number of students expected to be enrolled in all “qualified” charter schools and institute charter schools during the next budget year. School district shall notify the Department as to whether each charter school is a qualified charter school.

January 15 CDE shall deliver school’s annual accountability report to each public school. (22-7-606(1)(a), 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. (22-28-112,C.R.S.)

January 15 School districts which are eligible to participate in the February 1 military pupil count must submit an estimated count of military dependent pupils.

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.)

January 30 Each District/BOCES/Institute (CSI) shall submit its adopted (revised) budget to CDE on or before January 31 in the approved format. The budget shall include data available to the board of education as of December 31 of the immediately preceding calendar year. (22-44-111(3) C.R.S.).

January 30 CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)

February CDE will distribute the “Per Pupil Capital Construction” moneys to charter schools and institute charter schools.(22-54-124(4),C.R.S.)

February 1 Military dependent supplemental pupil enrollment count date. Eligible pupils enrolled in a school district on February 1 within the applicable budget year or the school day nearest said date who were not enrolled in the district or in any other school district in the state on October 1 of the budget year or the school day nearest said date. (22-54-128(1)(b), C.R.S.)

February 15 Last day for eligible school districts to submit military dependent supplemental pupil enrollment to CDE.

February 27 Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S)

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

April 4 School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

15th of Month Approved Facility Schools report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).

25th of Month School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).

Monthly School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).

Quarterly District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)

Continuing Any school district receiving capital construction funds will be subject to state audit.

Continuing The local board of education shall cause a true and correct copy of each collective bargaining agreement entered into by the board of education and all subsequent collective bargaining agreements entered into by the board of education, within ten working days following the date of ratification of each agreement, to be: (a) Posted on the website of the school district, if the school district maintains a website; (b) Filed with the state board of education through the “directory” data submission process; (c) Made available for public inspection during regular business hours in a convenient and identified location at the main administrative office of the school district; and (d) Filed with the board of trustees of the largest public library located within the school district (22-32-109.4, C.R.S.).

Continuing School district must have third party trustee for bonds issued under the Colorado State Treasurer’s intercept program. (22-45-103(1)(b)(V) C.R.S)

Continuing Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).

Continuing Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.

Elections For a complete calendar of election deadlines please visit: [Colorado Department of State Elections Center](#)

NOTE: This calendar identifies critical dates for the 2008-09 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will be posted on the CDE website at: <http://www.cde.state.co.us/cdefinance/FinancialReportingFY2008-09.htm>.



Appendix M: Governing Policies

The following Governing Policies refer to the budget.

BBA: School Board Powers and Duties

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, nutrition services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.

Appendix M: Governing Policies (continued)

BBA: School Board Powers and Duties (continued)

Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

DB: Annual Operating Budget

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

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



Appendix M: Governing Policies (continued)

DB: Annual Operating Budget (continued)

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)

Appendix M: Governing Policies (continued)

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 moneys)

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

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

C.R.S. § 22-54-105 (Funds)

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



Appendix M: Governing Policies (continued)

DD: Grants Management

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

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

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

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

DEB: Loan Programs (Funds from State Tax Sources)

Short-Term Borrowing

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

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

State Interest-Free Loan Program

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

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

Tax Anticipation Notes

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

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

LEGAL REFS.:

C.R.S. § 22-40-107 (short term loans)

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

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

Appendix M: Governing Policies (continued)

DFA: Cash Management/Investment Policy

The board of education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately.

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

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

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

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

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

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

DFA: Cash Management/Investment Policy

Authorized Investments Include:

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

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



Appendix M: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

- Repurchase Agreements with maturities of 180 days or less collateralized by U.S. Treasury or Federal Instrumentality securities listed above with the maturity of the collateral not exceeding ten years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the district approved Master Repurchase Agreement. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held in the district's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the-market daily.
- Repurchase Agreements shall be entered into only with dealers who have executed a district approved Master Repurchase Agreement with the district and who are recognized as Primary Dealers with the Federal Reserve Bank of New York. Primary Dealers approved as Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent.
- Local Government Investment Pools authorized under CRS 24-75-701 and 24-75-702, that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to U.S. Treasury obligations, Federal Instrumentality securities, repurchase agreements collateralized by U.S. Treasury or Federal Instrumentality securities, and commercial paper; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.
- Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to securities authorized herein; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

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

LEGAL REFS.:

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

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

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

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

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

1. Site identification

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.

Appendix M: Governing Policies (continued)

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

1. Site identification (continued)

- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

2. Submittal of preliminary design to school district

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

3. License agreements shall require:

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.
- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.



Appendix M: Governing Policies (continued)

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

4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

LEGAL REF.:

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

CROSS REF.:

FL, Retirement of Facilities

DG/DGA: Depository of Funds/Authorized Signatures

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

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

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

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

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

Principals

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

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

LEGAL REFS.:

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

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

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

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

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

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

DH: Bonded Employees and Officers

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

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

LEGAL REFS.:

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

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

Appendix M: Governing Policies (continued)

DI: Fiscal Accounting and Reporting

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

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

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

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

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 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 nutrition 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



Appendix M: Governing Policies (continued)

DIE: Audits

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

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

Appendix M: Governing Policies (continued)

DJ: Purchasing and Contracting

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

1. Awards

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

2. Contracts

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

PURCHASE OF GOODS/SERVICES	METHOD
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required <ul style="list-style-type: none"> • Written quotes • 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. <ul style="list-style-type: none"> • If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board-approved amounts shall be submitted to the Board for consideration.



Appendix M: Governing Policies (continued)

DJ: Purchasing and Contracting (continued)

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

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

4. Procurement Cards

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

5. Sale of Goods and Services by District Employees

- a. **Goods:** No employee of the District, and no firm owned in whole or in part by an employee of the District will be allowed to sell to the District, to students of the District or to parents/guardians of students, goods of any kind without prior approval of the Board.
- b. **Services:** No employee of the District, and no firm owned in whole or in part by an employee of the District will be allowed to sell to the District, to students of the District or to parents/guardians of students, services of any kind in excess of \$500 unit cost, without prior approval of the Superintendent or designee.

6. Purchase of Goods and Services to be Paid for by Parents or Students

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

7. Cooperative Purchasing

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

8. Sole Source Procurements

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.

9. Emergency Purchases

If a condition develops which is likely to result in immediate physical injury to persons, damage to District property, interruption of District operations, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes. Written documentation shall be provided to the Procurement Director justifying such emergency purchases.

LEGAL REFS.:

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

C.R.S. 22-63-204

Appendix M: Governing Policies (continued)

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 and 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.

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



Appendix M: Governing Policies (continued)

DLB: Salary Deductions

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

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

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

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

AGREEMENT REFS.:

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

CROSS REFS.:

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

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

PERA

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

Credit Union

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

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.

Appendix M: Governing Policies (continued)

DLB: Salary Deductions (continued)

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



Appendix M: Governing Policies (continued)

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

GLOSSARY

GLOSSARY OF TERMS..... 398
ACRONYM REFERENCE 407



Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

Academic Areas: Math, science, social studies, language arts, physical education, foreign language, music and art.

Account: The detailed record of a particular asset, liability, owners' equity, revenue or expense.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Action Plan: Statements of specific actions to be taken to make progress in strategic priority areas.

Adequate Yearly Progress (AYP): Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

Advanced Placement Program (AP): A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

Agency Fund: This fund is used to account for receipts and disbursements from student and district fundraising activities.

Amendment 23: An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1 percent for ten years and inflation thereafter.

Annual Leave: Unit B employees on regular or limited-term contracts will receive up to 12 annual leave days per year. At the end of each school year, regular contract employees may choose to either carryover up to 25 unused days to the next school year or receive payment for up to 12 unused days at the starting substitute teacher daily rate. Limited-term contract employees will be paid for all unused days.

Appropriation: A legal authorization granted by the board of education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

Assets: Resources owned or held by an entity which have monetary value.

Athletics Fund (Fund 16): The Athletics Fund is part of the Combined General Fund. This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.

Automated Data Exchange (ADE): The submission of information required by the Colorado Department of Education for the purposes of Accreditation, CSAP, Financials, Human Resources, Literacy, Payroll, Position Control, Pupil Count, and Surveys.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Benefits: District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

Board of Education (BOE): An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

Board Policy: Guidelines adopted by the board of education that govern school operations.

Bond Redemption Fund (Fund 31): Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

Boulder Valley School District (BVSD): Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

Budget Transfer: Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

Budget: A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

Building Fund (Fund 41): The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the board of education.

Cabinet: Senior advisors to the Superintendent of Schools.

Capital Improvement Planning Committee (CIPC): The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Capital Reserve Fund (Fund 43): The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the board of education.

Carryover: Amount of money remaining at the end of the preceding year and available in the current budget year.

Cash Basis: A basis of accounting under which transactions are recognized only when cash changes hands.

Categorical Revenues: Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment, Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Vocational Education.

Central Support Services: Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

Certificate of Participation (COP): Financial certificates issued that provide capital for payment of principal and interest.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

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

Charter School: A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

Citizen's Bond Oversight Committee (CBOC): The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

CoCurricular Activities: School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.

Collaborative Literacy Intervention Project (CLIP): The Collaborative Literacy Intervention Project is an intensive intervention for at-risk grade 1 students. Tutoring sessions focus on reading and writing skills and strategies that support the student in meeting reading standards.

Colorado Department of Education (CDE): The administrative arm of the Colorado State Board of Education.

Colorado English Language Assessment (CELA): This assessment replaced the Woodcock-Muñoz Language Survey as the BVSD language proficiency assessment in 2006. The CELA is the assessment that has been chosen by the Colorado Department of Education for statewide implementation.

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

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

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

Commitment: Funds obligated towards a purchase requisition.



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

Compensation: District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

Comprehensive Annual Financial Report (CAFR): This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

Contingency Reserve: Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

Contract for Services: District form used to pay individuals not otherwise employed by the district.

Conversion: Process of changing dollars to FTE or FTE to dollars.

Cultural Proficiency: The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

Data Team: Software used for tracking receipts and disbursements for a school's student activity accounts.

Debt Services: The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

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

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

District Accountability Committee (DAC): DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

District Leadership Team (DLT): Leadership group of the district comprised of building and central administrators.

Diversity: Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

Education Excise Tax (EET): A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

Education Process Management System (EPM): More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

Educational Facilities Master Plan: The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

English as a Second Language (ESL): The BVSD program that supports and provides services for the ELL student.

English Language Development (ELD): ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to be considered ELL until they have attained English language proficiency.

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

English Language Proficiency Act (ELPA): A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Enterprise Resource Planning (ERP): A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

Equalization, State: General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exempt Employees: Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

Expendable Trust Fund: This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

Expenditure Correction: Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Facility Condition Assessment (FCA): The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Fiduciary Funds: Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

Fixed Asset: Tangible property with an estimated life of more than one year.

Nutrition Service Fund (Fund 51): This fund is used to account for the financial activities associated with the district's school lunch program.

Free or Reduced Lunch (FRL): In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

Full Time Equivalency (FTE): Unit used to measure the hours in an employee's contract based on a 40 hour work week.

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

Funded Pupil Count: Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

General Administrative Support: Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

General Operating Fund (Fund 10): Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

Government Finance Officers Association (GFOA): Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Designated-Purpose Grants Fund (Fund 22): A special revenue fund used to account for governmental grants for designated purposes.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

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

Highly Qualified Teacher: Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

Impact on Education: Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

Indirect Cost: A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

Individual Literacy Plan (ILP): The Colorado Basic Literacy Act requires that the reading progress of all students in grades K-3 be carefully monitored to determine if students are meeting reading standards. Literacy assessments are also required for students in grades 4-8 who are on an ILP and/or who were not proficient on the CSAP Reading test the preceding school year. Students who do not meet or are at risk of not meeting reading standards are placed on Individual Literacy Plans.

Infinite Campus (IC): A software package that the district uses to manage student information.

Instructional Staff Support: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

Lawson Dashboard: Web-based portal through which administrative and clerical staff access reports and the various Lawson data entry and inquiry screens specific to their job duties.

Lawson Enterprise System: Suite of software applications that integrates the district's HR/Payroll, Financing & Accounting, Budgeting, Procurement and Fixed Asset data and processes.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

NCGA Statement: National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

New Century Graduate: The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

Non-exempt Employees: Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

Nonexpendable Trust Fund: This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

Object: As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)

0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)

0700 Property (Land, Buildings, Equipment, Vehicles)

0800 Other Objects (Dues, Interest, Internal Charge Accounts)

0900 Other Uses of Funds (Redemption of Principal, Transfers)

110/110: An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year) following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

Operating Transfers: All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Other Education: Jitsugyo High School Exchange Program.

Other Support Services: Those activities concerned with providing non-instructional services to students, staff or the community.

Override Revenues: A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

Para-educator: Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

Parent(s): Parent, guardian or other persons with legal authority to make educational decisions for children.

Pay Direct: A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.

Per Pupil Operating Revenue (PPOR): The equalization program funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year, minus the minimum dollar amount required by law to be transferred from the General Operating Fund to the Capital Reserve and Risk Management Funds, as required by C.R.S. 22-53-108(3).

Per Pupil Revenue (PPR): The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

Performance Indicators: Selected data that, individually and as a body of evidence, measure performance and achievement.

Petty Cash: A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

Position Control: Process by which the Budget Department distributes and maintains staffing allocations.



Procurement Card (Procard): A MasterCard credit card, issued by the Procurement Department via JP Morgan Chase Bank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

Program Compatibility Assessment (PCA): The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Program: A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

Public Employees' Retirement Association (PERA): PERA is a cost-sharing multiple-employer defined benefit pension plan for district employees.

Public School Finance Act of 1994, as Amended: State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

Pupil Activity Fund: A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

Pupil Count: A head count of pupils by school and grade level which are enrolled in an education program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

Pupil Enrollment: The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Read to Achieve: State grant awarded to eligible elementary schools to fund reading programs for students whose reading skills are below the levels established by the State Board of Education.

Referendum C: In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

Revenue: Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

Revolving Account: Used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

Risk Management Fund (Fund 18): This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

Salary: The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

School Administrative Support: Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

School Improvement Teams (SIT): School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.

School Resource Allocation (SRA): General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

Sheltered Instruction Observation Protocol (SIOP): BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the ESL classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

Special Education Advisory Committee (SEAC): The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Special Reporting Element (SRE): Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

Specific Ownership Tax: An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

Stability Rate: The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

Struggling Readers: Resources directed to elementary schools to provide additional small group instruction to improve literacy.

Student Accountability Report (SAR): The Student Accountability Report was developed by the Colorado Department of Education. A wide variety of measurements is published on each school in the state and distributed to parents.

Student Activity Account: A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

Student Support Services: Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

Supplant: To displace and substitute for another. For example, federal grant funds shall supplement but not supplant non-federal funds.

Supplies: Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

Support Services Programs: Those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

TABOR Amendment (Emergency Reserve): The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

Talented And Gifted (TAG): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

Taxes, Ad Valorem: Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

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

Tools of Inquiry for Equitable Schools (TIES): This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.



Total Program: Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

Transportation Fund (Fund 25): This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the 2005 Transportation mill levy in November 2005.

Treasurer's Fees: State law permits the Boulder and Gilpin County Treasurers to charge the district one-quarter of one percent of the property taxes collected.

Trust and Agency Funds (Funds 71, 72 & 73): These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.

Tuition Based Preschool Fund (Fund 23): This is a special revenue fund used to account for the two district-operated preschools at Community Montessori and Pioneer Elementary.

US Green Building Council (USGBC): The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.

Voice over Internet Protocol (VoIP): A telephone communications system that utilizes the internet rather than regular telephone lines.

W-9: IRS form to request a taxpayer identification number.

Weighted Index: The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.

Woodcock-Muñoz Language Survey (WMLS): The Woodcock-Muñoz Language Survey is published by Riverside Publishing and is administered to all English Language Learners in BVSD. The WMLS is a language proficiency assessment that provides a broad sampling of proficiency in oral language, reading and writing. BVSD measures growth in English Language Proficiency using the W score for Broad English Ability. The W scale is centered on a value of 500, which approximates the average performance of 10-year-olds.

Acronym Reference

AAS	Advanced Academic Services	DIMC	District Instructional Media Center
ACT	American College Testing	DLS	Division of Learning Services
ADA	Americans with Disabilities Act	DLT	District Leadership Team
ADE	Automatic Data Exchange	DPC	District Parent Council
ADHD	Attention Deficit Hyperactivity Disorder	ECEA	Exceptional Children's Educational Act
ALPS	Advanced Learning Plans	EET	Education Excise Tax
AP	Advanced Placement	ELA	English Language Acquisition
AR	Area Representative	ELD	English Language Development
ASBO	Association of School Business Officials International	ELL	English Language Learner
ASD	Autism Spectrum Disorder	ELP	English Language Proficiency
AVID	Advancement via Individual Determination	ELPA	English Language Proficiency Act
AYP	Adequate Yearly Progress	ELR	Essential Learning Results
BCSIS	Boulder Community School of Integrated Studies	ERP	Enterprise Resource Planning
BOE	Board of Education	ESL	English as a Second Language
BVCU	Boulder Valley Credit Union	FBLA	Future Business Leaders of America
BVEA	Boulder Valley Education Association	FCA	Facility Condition Assessment
BVEOP	Boulder Valley Educational Office Professionals	FAQ	Frequently Asked Questions
BVPA	Boulder Valley Paraeducators Association	FAST	Families & Schools Together
BVSD	Boulder Valley School District	FEP	Fully English Proficient
BVSEA	Boulder Valley Service Employees Association	FOSS	Full Option Science System
BVSSC	Boulder Valley Safe Schools Coalition	FRL	Free and Reduced Lunch
CABE	Colorado Association for Bilingual Education	FRS	Family Resource School
CAFR	Comprehensive Annual Financial Report	FTE	Full Time Equivalent
CASB	Colorado Association of School Boards	GAAP	Generally Accepted Accounting Principals
CASE	Colorado Association of School Executives	GFOA	Government Finance Officers Association
CBLA	Colorado Basic Literacy Act	HRD	Human Resource Department
CBOC	Citizen's Bond Oversight Committee	IB	International Baccalaureate
CCC	Curriculum Coordinating Council	IC	Infinite Campus
CDE	Colorado Department of Education	IDEA	Individuals with Disabilities Education Act
CELA	Colorado English Language Assessment	IDEIA	Individuals with Disabilities Education Improvement Act
CHSAA	Colorado High School Activities Association	IDI	Intercultural Development Inventory
CIPC	Capital Improvement Planning Committee	IEP	Individual Educational Program
CLIP	Collaborative Literacy Intervention Project	ILP	Individual Literacy Plan
COP	Certificate of Participation	IR	Interdisciplinary Resource
COSPRA	Colorado School Public Relations Association	IT	Information Technology
COTA	Certified Occupational Therapist Asst.	LEA	Local Educational Agency
CPP	Colorado Preschool Program	LEED	Leadership in Energy and Environmental Design
CRS	Colorado Revised Statutes	LEP	Limited English Proficient
CSAP	Colorado Student Assessment Program	LLL	Life Long Learning
CTE	Career & Technical Education	LLSS	Literacy & Language Support Services
DAC	District Accountability Committee	MEACC	Multi Ethnic Action Community Committee
		MEEAC	Multi Ethnic Education Action Committee
		MUOFA	Multi-Use Outdoor Facilities Assessment
		NABE	National Association for Bilingual Education



NCGA	National Council on Governmental Accounting	SAR	School Accountability Report
NEP	Non English Proficient	SAT	Scholastic Assessment Test
NSPRA	National School Public Relations Association	SBOE	State Board of Education
OE	Open Enrollment	SCS	School Climate Survey
PAC	Principal's Advisory Committee	SEA	State Educational Agency
PAM	Parents as Mentors	SEAC	Special Education Advisory Committee
PARA	Paraeducator	SIED	Significant Identifiable Emotional Disorder
PCA	Program Compatibility Assessment	SIOP	Sheltered Instruction Observation Protocol
PCD	Perceptual/Communicative Disability	SIPR	School Improvement Program Review
PEN	Parent Engagement Network	SIT	School Improvement Team
PEP	Professional Educators Program	SPED	Special Education
PERA	Public Employees Retirement Association	SRA	School Resource Allocation
PHLOTE	Primary Home Language Other Than English	SRO	Student Resource Officer
PIE	Partners in Education	SRE	Special Reporting Element
PING	Parent Involvement Network Group	SWAP	School to Work Alliance Program
PLP	Personalized Learning Plan	TABOR	Taxpayer's Bill of Rights
POC	People of Color	TAC	Teacher Advisory Committee
PPOR	Per Pupil Operating Revenue	TAG	Talented & Gifted
PPP	Parent Professional Partnership	TAGDAC	TAG District Advisory Committee
PPR	Per Pupil Revenue	TAS	Teachers as Scholars Program
PYPIB	Primary Years Program International Baccalaureate	TEA	TAG Education Advisors
R2A	Read to Achieve	TEC	Technical Education Center
RBO	Relationship by Objectives	TIES	Tools of Inquiry for Equitable Schools
RCS	Reduced Class Size	TOSA	Teacher on Special Assignment
RFI	Request for Information	WMLS	Woodcock-Munoz Language Survey
RFP	Request for Proposal	YRBS	Youth at Risk Behavior Survey
RTI	Response to Intervention		
SAAC	Student Accountability Advisory Committee		
SACC	School Age Child Care		
SAPP	Substance Abuse Prevention Program		