

# **Eagle County School District**



**2014-15  
Adopted Budget**



**Eagle County Schools  
Eagle, Colorado**

**BUDGET 2013-14  
TABLE OF CONTENTS**

**Introductory Section**

Table of Contents ..... 1-2  
Superintendent’s Budget Message.....3-4  
Profile of the School District..... 5  
Map of the School District.....6  
Principal Officials.....7  
Organizational Chart.....8

**Organizational Section**

Summary of Significant Accounting Policies ..... 9-12  
Budget Development Process ..... 13  
Budget Document ..... 14  
Budget Facts and Assumptions ..... 15-16

**Financial Section**

All Governmental Funds  
    Budget Resolution.....17  
    Summary of All Funds..... 18-19

General (Operating) Fund Budget  
    Summary of Revenue and Expenditures ..... 20-23  
    Program Budget Summary ..... 24

Expenditure Detail  
    Allocation to Budgets to Schools ..... 25  
    Student Fees ..... 26-27  
    Elementary School Program ..... 28-47  
    Middle School Program..... 48-55  
    High School Program..... 56-65

Special Programs .....	66
Special Education .....	67
English Language Acquisition .....	68
Preschool .....	69
Support Services .....	70-71
Assessment .....	72
Board of Education and Superintendent .....	73
Business Services .....	74
Community Relations .....	75
Human Resources .....	76
Learning Services .....	77
Professional Development .....	78
Maintenance .....	79
Technology .....	80
Other Funds .....	81
Bond Redemption Fund .....	82-83
Capital Reserve Fund .....	84-85
Charter School Fund .....	86-87
Designated Purpose Grants Fund .....	88-89
District Housing Fund .....	90-91
Employee Benefit Trust Fund .....	92-93
Food Service Fund .....	94-95
Student Activity Fund .....	96-97
Transportation Fund .....	98-99
Glossary .....	100-105



Dear Eagle County Schools Board of Education,

The ultimate goal of the budget is to balance our books and keep our district fiscally sound. However, it is even more than that. The budget is the tool we use to allocate resources to advance our District’s strategic goals and better serve the children of our community. We have set a high bar moving forward and our students deserve nothing less than an education on par with the highest performing systems in the world.

Like all budgets, this one makes choices and recent community polling backs up the decisions made in this budget. An opinion survey of 400 diverse community members told us their priorities are to focus on educational basics (reading, writing, and math literacy), attracting and retaining quality teachers, and ensuring safe learning environments for students. Our District Advisory and Accountability Committee relayed a long list of objectives that closely aligns with our focus on the instructional core (the relationship between teachers and students in the presence of content).

With our direction affirmed by the community and our District Advisory and Accountability Committee, we made the following budgetary decisions:

Employee Benefits

The District will pay all of the increase to PERA	\$300,000
The District will pay the increase in health insurance (Through Jan. reset)	\$325,000

Class size

Reduction of staffing ratio by .50 for all schools	\$700,000
--	-----------

Employee Compensation

3-5% salary increase + 2% bonus as detailed below	\$1.4 million
---	---------------

<u>Increase to Base Salary</u>		<u>Performance bonus (Achievement Index)</u>	
Evaluation 0-2%	COLA	District ACT&TCAP+	Building TCAP&NWEA
1% Average	+ 3% Average	+ Maximum 2%	

Operations

Spending down of the Capital Reserve Fund to meet operational needs	\$1.5 million
---	---------------



As the school year draws to a close, I also want to point out that we made progress on other tactics detailed in the *Unparalleled Altitude* report this year. We revamped our teacher recruitment process and we gained in both number and quality of applicants over previous years. In addition, we're organizing community partners around providing a tightly woven network of student supports, aimed chiefly at mitigating the deleterious effects of poverty on student learning. We've identified literacy and numeracy programs aligned with the Colorado Academic Standards to provide additional aligned instructional resources next year. Progress on Altitude tactics will be both subtle and sizable, but are intended to occur incrementally over the next several years so that we can maintain a sensible budget and fiscal responsibility through these strategic improvements in the system.

The total 2014-15 Appropriation for all funds is:

General Fund	\$ 72,100,000
Bond Redemption Fund	\$ 23,541,505
Capital Reserve Fund	\$ 5,560,000
District Housing Fund	\$ 1,177,435
Employee Benefit Trust Fund	\$ 500,000
Food Service Fund	\$ 2,126,317
Student Activity Fund	\$ 2,637,938
Transportation Fund	\$ 2,407,288
Designated Purpose Grant Fund	\$ 4,373,458
Charter School Fund	\$ 3,831,391

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **PROFILE OF THE SCHOOL DISTRICT**

On October 10, 1958 voters of Eagle County approved reorganizing 15 small school districts in Eagle County into one large district. The reorganization was approved by a vote of 469 to 422 and the district became a body corporate on December 10, 1958.

Eagle County School District covers approximately 1,694 square miles of mountainous terrain in the central Colorado Rockies. 48% of residents live in communities that the District serves, varying from the internationally known ski resorts of Vail and Beaver Creek to the small towns of Eagle, Edwards, Gypsum, Minturn and Red Cliff. 52% live in unincorporated areas. The school district serves all of Eagle County excluding Basalt, with 5 preschool centers, 9 elementary schools, 1 K-8 school, 3 middle schools, 4 high schools, and 1 combination charter school.

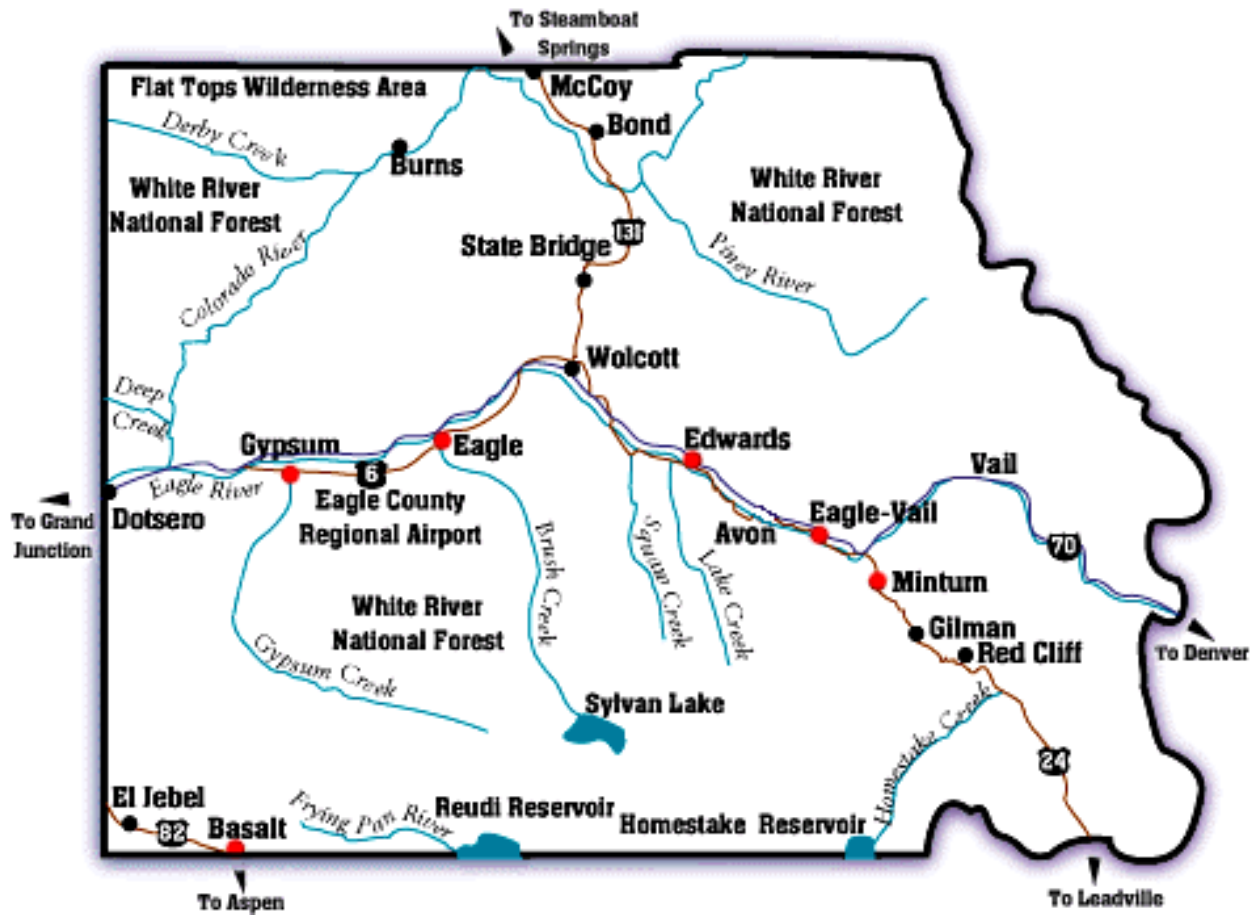
The Eagle County School District RE50J (ECSD) operates under a locally elected, seven member board providing educational services as mandated by state and/or federal agencies. The legislative power of the School District is vested in the Board of Education, whose members are elected at successive biennial elections by the electors for staggered four-year terms. The Board of Education governs the district's 18 schools, staffed by 433 licensed employees, 262 classified employees, and 34 administrative employees. Educational services are provided to approximately 6,100 students.

Excellence in Eagle County's schools has always been a top priority for the school district and for local parents. A focus on literacy has helped guide the district toward the 21<sup>st</sup> century.

Residents take great pride in their dedication to outdoor recreational activities. They enjoy easy access to all of Colorado's internationally famous ski resorts. 57% of the county is public land. Recreational opportunities include alpine and cross-country skiing, golfing, hiking, biking, fishing, outstanding big game hunting, camping and rafting. Residents also take great pride in the area's cultural and ethnic diversity and rich Colorado history and folklore. Because of the natural beauty, clean water and air, low crime rate and modern technology, Eagle County is one of the fastest growing regions in Colorado, experiencing a growth rate of 90% since the 1990 census. The population has increased from 41,659 for the 2000 census to 47,530 permanent residents in the county in 2005.

# EAGLE COUNTY SCHOOLS Eagle, Colorado

## MAP OF THE SCHOOL DISTRICT





**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**PRINCIPAL OFFICIALS**

**Board of Education**

Jeanne McQuenney ..... President  
Carrie Benway..... Vice President  
Kate Cocchiarella.....Secretary/Treasurer  
Patrick Hirn ..... Director  
Carrie Larson..... Director  
Shelly Jarnot..... Director  
Tessa Kirchner ..... Director

**District Administration**

Dr. Jason Glass..... Superintendent  
Sandy Mutchler ..... Chief Financial Officer  
Heather Eberts..... Exec. Director of Curriculum, Instruction, and Assessment  
Mike Gass ..... Exec. Director of Student Services  
Chris Madison ..... Director of Exceptional Students  
Brian Childress..... Director of Human Resources

In compliance with Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Eagle County Schools does not unlawfully discriminate on the basis of race, color, national origin, sex or handicap in admissions, or access to, or treatment, or employment in, educational programs or activities which it operates.

Information regarding grievance procedures for Title IX and Section 504 have been established for students, parents and employees. Specific complaints of alleged discrimination under Section 504 (for handicap) or Title IX (Sexual Discrimination) should be referred to: Chirs Madison, Director of Special Education, Eagle County School District, PO Box 740, Eagle, CO 81631 (970)569-2912.



# SUPPORT SERVICES

# LEARNING SERVICES

**Public**

**Board of Education**

**Superintendent**  
Jason Glass\*

**Asst. Supt. Student Support Services**  
Mike Gass\*

**Asst. Supt. Learning Services**  
Heather Eberts\*

**Director Technology**  
Mike Gass (interim)

**Chief Financial Officer**  
Sandy Mutchler

**Chief Human Resources Officer**  
Brian Childress\*

**Director Exceptional Student Services**  
Chris Madison\*

**Director Transportation**  
Melanie McMichael

**Chief Strategy Officer**  
Traci Wodlinger\*

**Chief Communications Officer**  
Dan Dougherty\*

**Director Educator Quality**  
Anne Heckman

**Director Food Service**  
Ray Edel

**Executive Assistant/ Board Secretary**  
Missy Gerard\*

**Director English Language Learning**  
Jessica Martinez

**Director Maintenance**  
Diana Scott

**Director Early Childhood Education**  
Shelley Smith

\*Denotes Leadership Team Member

## IN SUPPORT OF SCHOOLS

### ELEMENTARY SCHOOLS

### MIDDLE SCHOOLS

### HIGH SCHOOLS

**Avon**  
Roy Getchell  
316 students

**Gypsum**  
Mitch Forsberg  
388 students

**Berry Creek**  
Amy Vanwel  
355 students

**Battle Mountain**  
Phil Qualman  
793 students

**Brush Creek**  
Stephanie Gianneschi  
483 students

**Homestake Peak**  
Bobby Young  
313 (P-5)

**Eagle County Charter**  
Kim Walter  
117 students (6-8)

**Eagle Valley**  
Greg Doan  
712 students

**Eagle County Charter**  
Kim Walter  
229 students (P-5)

**June Creek**  
Erika Donahue  
310 students

**Eagle Valley**  
Katie Jarnot  
301 students

**Red Canyon**  
Wade Hill  
155 students

**Eagle Valley**  
Tiffany Dougherty  
300 students

**Red Hill**  
Eric Olsen  
354 students

**Gypsum Creek**  
David Russell  
366 students

**Vail Ski & Snowboard**  
Geoff Grimmer  
80 students (9-12)

**Edwards**  
Heidi Hanssen  
334 students

**Red Sadstone**  
Marcie Laidman  
273 students

**Homestake Peak**  
Bobby Young  
239 students

**World Academy**  
Wade Hill  
29 students

**Vail Ski & Snowboard**  
Geoff Grimmer  
77 students (5-8)

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Reporting Entity**

The District was formed under the laws of the State of Colorado and operates under an elected Board of Education. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the District. No additional separate governmental units, agencies, or nonprofit corporations are included in the financial statements of the District since none are financially accountable to the District. Financial accountability includes but is not limited to, appointment of a voting majority of the organizations' governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens, and fiscal dependency.

The District does not exercise oversight responsibility over any other entity, nor is the District a component unit of any other governmental entity.

#### **Fund Accounting**

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

#### Governmental Funds

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Fund** - The Debt Service Fund (Bond Redemption) is used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest, and related costs.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

Capital Projects Fund - The Capital Projects Fund is used to account for the construction or acquisition of capital facilities. Receipts for these purposes arise from the sale of bonds, grants from other governmental units, transfers from other funds or gifts from individuals or organizations.

#### Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the District that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds - The Internal Service Funds account for goods and services provided to other departments or funds of the District on a cost-reimbursement basis.

#### Fiduciary Fund

Agency Fund - The Agency Fund accounts for assets held by the District as an agent for student clubs and other organizations.

### **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

“available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt that is recognized when due, and certain compensated absences and claims and judgments that are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are property taxes, grant expenditure reimbursements, and charges for services.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

#### **Budgets**

Budgets are required by state law for all funds. Budgets are adopted on a basis consistent with generally accepted accounting principles, except for the Food Service Fund and the District Housing Fund. The budgets for the Food Service Fund and the District Housing Fund are adopted on a basis consistent with GAAP, except that fixed asset acquisitions are treated as expenditures, depreciation is not budgeted, contributed capital is treated as revenue, and the values of commodities received and used are not included. Budgets are adopted in accordance with School District Budget Law, with annual appropriated budgets for each fund of the district. All appropriations lapse at fiscal year end.

The modified accrual basis of accounting is the basis of accounting for all funds, except for the Food Service Fund and the District Housing Fund. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available; expenditures are recorded when the related fund liability is incurred. The accrual basis of accounting is utilized by the Food Service Fund and the District Housing Fund, wherein revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Depreciation is computed and recorded as an operating expense and expenditures for fixed assets are shown as increases to assets.

Expenditures may not legally exceed appropriations at the fund level. Authorization to transfer budgeted amounts between departments within any fund and the reallocation of budget line items within any department within any fund rests with the Superintendent of Schools. Revisions that alter the total appropriation of any fund must be approved by the Board of Education. Appropriations are based on total funds expected to be available in each budget year, including beginning fund balances and reserves as established by the Board of Education. Variances between budget and actual result from the non-expenditure of reserves, non-occurrence of anticipated events, scheduling of capital projects and normal operating variances. All appropriations lapse at fiscal year end.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

#### **Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in all funds except for the Employee Benefit Trust Fund. Encumbrances outstanding at year-end are canceled and reissued, if necessary.

#### **Cash and Investments**

In order to facilitate the recording of cash transactions and maximize earnings on investments, the District has combined the cash and investments of all funds and maintains accountability for each fund's equity in the pooled cash and investments.

All funds of the District are eligible for investments and may be combined in an investment instrument to maximize earnings. Investment earnings using combined funds recorded in the General Fund per Board Policy, except for earnings on investments held under certain trust agreements. Investments are stated at cost or amortized cost.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **BUDGET DEVELOPMENT PROCESS**

#### **Budget Overview**

The annual operating budget represents the district's plan to ensure scarce financial resources are spent in as efficient and effective manner as possible to meet the district's goals. It has been developed to allocate the district's resources to programs and services that add value to the educational excellence the district provides its students.

The purpose of this budget document is to serve as a policy document, financial plan, operation guide and communication device.

#### **Budget Process**

Eagle County School's budget process is on-going. It is developed to strategically focus the district's resources into programs and services that meet the changing needs of students.

Based upon input from the Board of Education, the Administrative Team, the District Budget Committee, negotiated salary agreements and other relevant information, the Business Services department develops budget guidelines for allocation of funds. The budget guidelines and all information necessary to develop a budget are sent to each budget manager to determine the placement of allocated funds which best meets the needs of their students or departments.

During May, the Superintendent of Schools submits to the Board of Education a proposed budget for all funds for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. Public comment is encouraged by the Board of Education to obtain taxpayer comments. Prior to June 30, the budget is adopted by formal resolution.

The budget process does not end with the final approval of the new fiscal year's budget. As costs are incurred during the current year, they are recorded against the program and line item budget amount so that an accurate picture of the comparison between expenditures and budget allocation always exists. Any revisions that alter the total of any fund appropriation must be approved by the Board of Education.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **BUDGET DOCUMENT**

This budget document was designed to provide the general public with extensive and readable information about the school system. It is intended, also, as a working reference document for administrators and other school personnel.

The Table of Contents lists every topic covered in this document and its page number. As an additional aid, the document is divided into the following four sections:

- **Introductory Section** - Provides general information about the school system, including composition of the School Board and organizational chart.
- **Organizational Section** - The district's budget is condensed in budget summary form for those readers who may not be interested in more detailed information. In addition, the budget development process, a presentation of revenue sources and comparative budgetary data have been included.
- **Financial Section** - In the financial section, each area is described by its current activities and its budget amount. As a result, budget information is organized by each area, identifying the services each level or department provides. It includes all governmental funds, a summary of revenue and expenditures for the general fund and all other funds of the district.



# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **BUDGET FACTS AND ASSUMPTIONS**

The 2014-15 budget was developed knowing certain facts and making certain assumptions based on information available at the time of preparation. These facts and assumptions are as follows:

**Facts:**

1. The budget has been prepared with per pupil revenue of \$7,284 via the Colorado Public School Finance Act.
2. 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 Colorado Department of Education's Financial Policies and Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee negotiations, contracted services and anticipated changes in economic conditions.
3. Beginning fund balances plus revenues equal expenditures and ending reserves in all funds.
4. All employee groups are eligible for a one-time payment for performance in August. The proposed budget includes an increase to base salary of 3-5% plus a 2% bonus for 2014-15.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **Assumptions:**

1. Actual funding to the district is primarily provided by the Colorado Public School Finance Act, which is calculated from the pupil counts taken on October 1, 2014. The funded pupil count is projected to increase 118 students to 6,250 in 2014-15. Per pupil revenue is expected to be \$7,284, an increase from \$6,909.
2. The ratio for assessment of residential property will remain the same at 7.96%. The ratio for assessment of commercial property will remain the same at 29%.
3. The mill levy will not be known until mid-August but are expected to decrease slightly to 15.030 Mills for the General Fund, 0.414 Mills for the Transportation Fund and 5.382 Mills for the Bond Fund.
4. 0.50% of property taxes will not be collectable or recoverable.

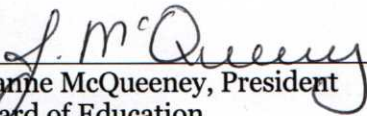


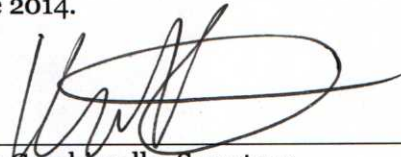
**RESOLUTION**

**BE IT RESOLVED** by the Board of Education of the Eagle County School District Re50J that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2014 and ending June 30, 2015.

<i>FUND</i>	<i>EXPENSES</i>	<i>FUND BALANCE</i>	<i>TOTAL APPROPRIATED</i>
General Fund	\$61,000,000	11,100,000	72,100,000
Bond Redemption Fund	\$13,509,000	10,032,505	23,541,505
Capital Reserve Fund	\$3,560,000	2,000,000	5,560,000
District Housing Fund	\$160,000	1,017,435	1,177,435
Employee Benefit Trust Fund	\$500,000	0	500,000
Food Service Fund	\$1,800,000	326,317	2,126,317
Student Activity Fund	\$1,450,000	1,187,938	2,637,938
Transportation Fund	\$2,384,000	51,288	2,407,288
Designated Purpose Grant Fund	\$4,373,458	0	4,373,458
Charter School Fund	\$3,489,392	705,149	3,831,391

INTRODUCED, READ, APPROVED AND ADOPTED THIS 11<sup>th</sup> day of June 2014.

  
\_\_\_\_\_  
Jeanne McQueeney, President  
Board of Education

  
\_\_\_\_\_  
Kate Cocchiarella, Secretary  
Board of Education

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**  
**2014-15**  
**All Funds Summary**

	General Fund	Bond Fund	Capital Reserve Fund	Charter School Fund	Designated Purpose Grant Fund
<b>Revenue:</b>					
Property taxes	\$ 37,000,000	\$ 13,509,000			
Specific ownership taxes	2,726,000				
State and federal revenue	17,660,000				
Interest income	30,000				
Other local revenue	3,584,000		40,000		4,373,458
Transfer in			2,020,000	3,489,392	
<b>Total revenue</b>	<b>61,000,000</b>	<b>13,509,000</b>	<b>2,060,000</b>	<b>3,489,392</b>	<b>4,373,458</b>
<b>Expenditures:</b>					
Salaries	35,000,000			1,824,080	2,000,000
Benefits	12,000,000			685,433	1,000,000
Purchased services	4,000,000			688,445	1,373,458
Supplies	4,400,000			258,557	
Debt service		13,509,000	1,661,000		
Capital outlay			1,899,000		
Depreciation/amortization					
Contingency					
Transfers	5,600,000				
<b>Total expenditures</b>	<b>61,000,000</b>	<b>13,509,000</b>	<b>3,560,000</b>	<b>3,456,515</b>	<b>4,373,458</b>
<b>Net income (loss)</b>	-	-	(1,500,000)	32,877	-
<b>Beginning Fund Balance Use of Reserves</b>	11,100,000	10,032,505	3,500,000	672,272	-
<b>Ending Fund Balance</b>	<b>\$ 11,100,000</b>	<b>\$ 10,032,505</b>	<b>\$ 2,000,000</b>	<b>\$ 705,149</b>	<b>\$ -</b>
<b>Appropriation</b>	<b>\$ 72,100,000</b>	<b>\$ 23,541,505</b>	<b>\$ 5,560,000</b>	<b>\$ 4,161,664</b>	<b>\$ 4,373,458</b>
<b>Expenses Per Pupil</b>	<b>9,760</b>	<b>2,161</b>	<b>570</b>	<b>553</b>	<b>700</b>

District Housing Fund	Employee Benefit Fund	Food Service Fund	Student Activity Fund	Transportation Fund	2014-15 Total	2013-14 Total
				\$ 1,000,000	\$ 51,509,000	\$ 52,002,663
				44,000	2,770,000	2,283,800
		1,125,000		440,000	19,225,000	21,649,142
					30,000	35,000
160,000		575,000	1,450,000	400,000	10,582,458	11,878,608
		100,000		500,000	6,109,392	5,302,472
160,000	-	1,800,000	1,450,000	2,384,000	90,225,850	93,151,685
21,000		727,200		1,320,000	40,892,280	40,920,015
8,000		230,400		450,000	14,373,833	11,671,864
131,000	500,000	21,100	1,450,000	100,000	8,264,003	12,268,896
		781,300		500,000	5,939,857	5,898,287
					15,170,000	15,880,241
					1,899,000	1,347,000
		40,000			40,000	60,000
						200,000
					5,600,000	5,302,472
160,000	500,000	1,800,000	1,450,000	2,370,000	92,178,973	93,548,775
-	(500,000)	-	-	14,000	(1,953,123)	(397,000)
1,017,435	500,000	326,317	1,187,938	37,288	28,373,755	29,823,834
					-	-
\$ 1,017,435	\$ -	\$ 326,317	\$ 1,187,938	\$ 51,288	\$ 26,420,632	\$ 29,426,744
\$ 1,177,435	\$ 500,000	\$ 2,126,317	\$ 2,637,938	\$ 2,407,288	\$118,599,605	\$126,549,127
26	80	288	232	379	14,749	15,256

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**GENERAL FUND**  
**SUMMARY OF REVENUE AND EXPENDITURES**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	<u>\$10,511,922</u>	<u>\$10,711,902</u>	<u>\$10,711,902</u>	<u>\$11,100,000</u>
<b>Revenue:</b>				
Property taxes	\$37,821,355	\$36,502,663	\$36,200,000	\$37,000,000
Specific ownership taxes	2,163,509	2,241,800	2,350,000	2,726,000
State revenue	10,590,118	14,134,575	15,000,000	17,660,000
Interest income	30,925	35,000	30,000	30,000
Other revenue	4,027,609	2,149,978	2,485,000	3,584,000
Total revenue	<u>54,633,516</u>	<u>55,064,016</u>	<u>56,065,000</u>	<u>61,000,000</u>
<b>Expenditures &amp; Transfers:</b>				
Salaries	\$31,733,858	\$32,014,479	\$32,000,000	\$ 35,000,000
Benefits	9,025,182	9,853,065	9,900,000	12,000,000
Purchased services	5,255,801	3,790,706	4,200,000	4,000,000
Supplies	4,629,839	3,445,840	4,000,000	4,400,000
Contingency	-	200,000	-	-
Charter Schools	2,500,673	2,682,225	2,700,000	2,980,000
Transfers Out	1,288,183	2,620,247	2,876,902	2,620,000
Total Expenditures & Transfers	<u>54,433,536</u>	<u>54,606,562</u>	<u>55,676,902</u>	<u>61,000,000</u>
<b>Net Change in Fund Balance</b>	199,980	457,454	388,098	-
<b>Ending Fund Balance</b>	<u>\$10,711,902</u>	<u>\$11,169,356</u>	<u>\$11,100,000</u>	<u>\$ 11,100,000</u>
<b>Appropriation</b>				<u><u>\$72,100,000</u></u>

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

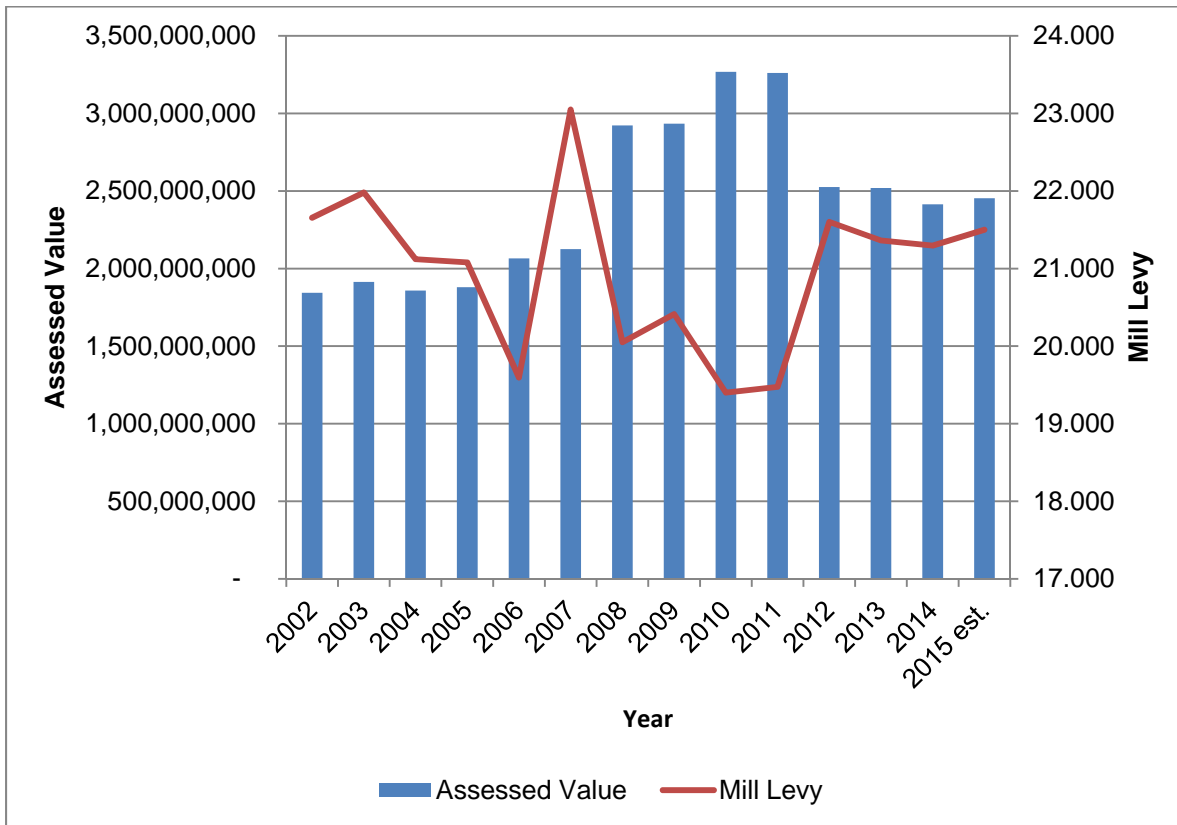
### Mill Levy

The General Fund mill levy for 2014-15, collected in the spring of 2015, is estimated to be 15.030 mills, down from 15.532 2014-15. The estimated 2015 mill levy for the Bond Redemption Fund is 5.382 mills and the Transportation Fund is 0.414 mills. This is a total mill levy for 2014 of 21.297 mills.

A property owner in Eagle County School District would pay \$184 per \$100,000 of market value in 2015. Final assessment values will not be reported to the district until December 2014; the actual 2014-15 mill levy for the district will not be certified by the Board of Education until December 2014. Therefore, a current, accurate calculation of the tax cost to the homeowner will be calculated in December.

### Assessed Valuation

The district currently estimates that the assessed valuation or “tax base” for 2014-15 will be \$2,498,757,550. The counties assess property every other year.



# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

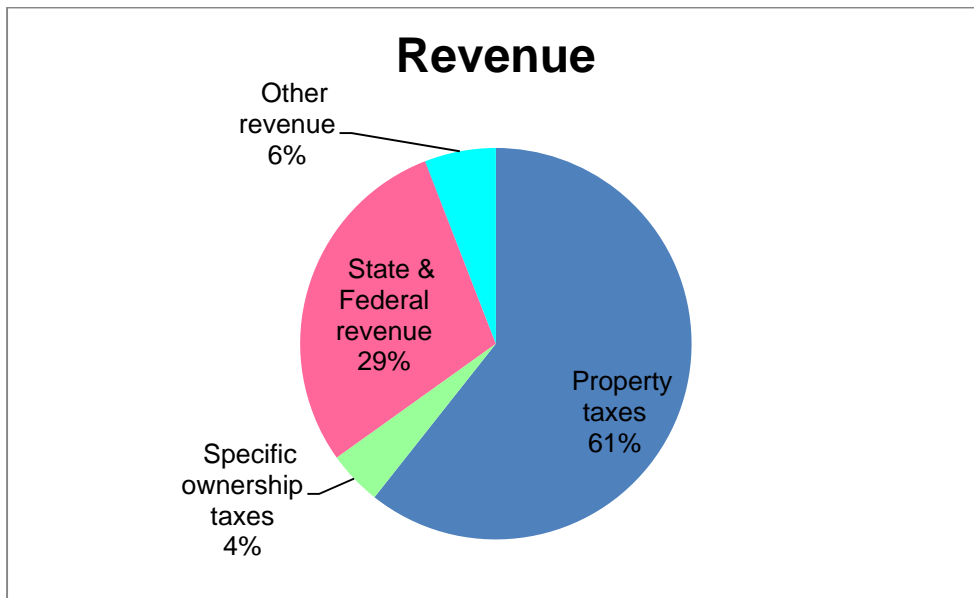
### Revenues:

The district receives its revenue primarily from local sources in the General Fund. Total estimated revenue for the 2014-15 budget is \$61,000,000. The majority of this revenue \$57,386,000 (94%) is available to the district through the Colorado Public School Finance Act, which authorizes per pupil funding of students in the amount of \$7,284. This revenue is determined through a formula, which utilizes local property taxes; state equalized specific ownership taxes and state funds.

The Colorado Public School Finance Act is based on the pupil count taken on October 1 of the budget year. Thus, this estimated revenue to the General Fund is based on the projected funded pupil count of 6,250 at \$7,284 per pupil.

In addition, the Colorado School Finance Act allows the district to levy mills to collect property taxes for the override election of November 1989 and 1998; the “hold-harmless” provision in the Colorado School Finance Act; the cost-of-living election in November 2001 and for the recovery of abated taxes.

In addition to the Colorado School Finance Act, the district receives categorical funding for pupil transportation, the Exceptional Children’s Education Act (special education), English as a Second Language and vocational education from the state.



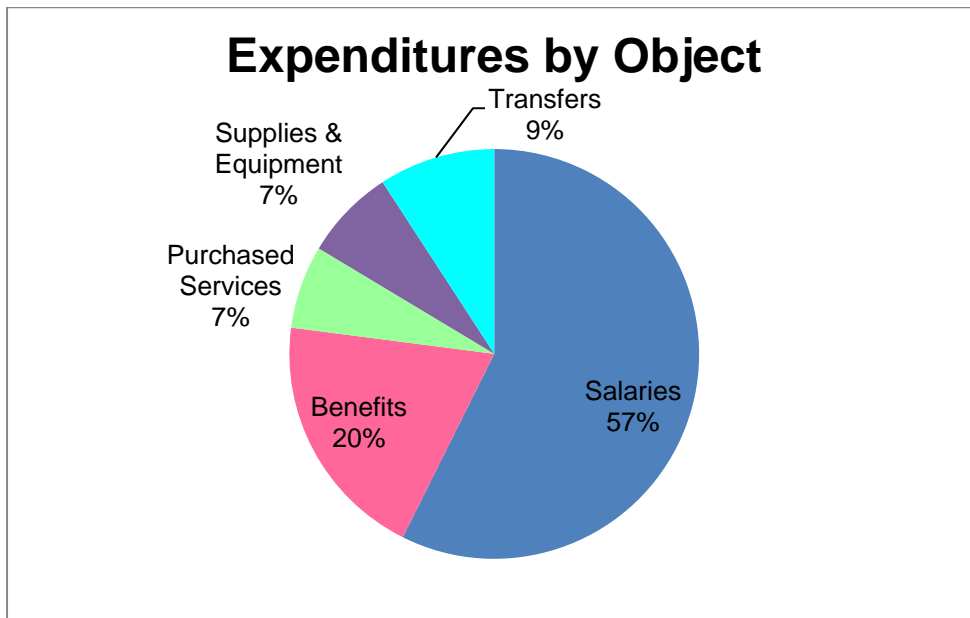


# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

**Expenditures:**

Total estimated expenditures and transfers for 2014-15 in the General Fund is \$61,000,000. The District's major expenditures are salary 57%; benefits 20%; purchased services that includes utilities 7%; supplies and equipment 7%; and transfers 9% of the budget.



	2012-13	2013-14	2014-15	% of	Increase
	Actual	Budget	Budget	Total	Decrease
Salaries	\$31,733,858	\$32,014,479	\$35,000,000	57.38%	57.38%
Benefits	9,025,182	9,853,065	12,000,000	19.67%	6.41%
Purchased Services	4,582,554	3,790,706	4,000,000	6.56%	1.99%
Supplies & Equipment	4,629,839	3,445,840	4,400,000	7.21%	-8.93%
Transfers & Contingency	3,173,920	5,502,472	5,600,000	9.18%	27.27%
<b>Total</b>	<b>53,145,353</b>	<b>54,606,562</b>	<b>61,000,000</b>	<b>100.00%</b>	<b>6.29%</b>

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### PROGRAM BUDGET SUMMARY

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Regular Programs:</b>					
Elementary Schools	\$16,245,211	\$16,070,573	\$16,346,078	\$18,362,925	\$2,938
Middle Schools	5,289,674	4,990,264	5,442,939	5,955,735	953
High Schools	10,323,721	10,831,007	11,097,279	11,741,363	1,879
Subtotal	<u>31,858,606</u>	<u>31,891,844</u>	<u>32,886,296</u>	<u>36,060,023</u>	<u>5,770</u>
<b>Special Programs:</b>					
Special Education	5,023,082	5,103,849	5,806,140	5,720,123	915
ELA	1,832,606	1,941,945	2,027,723	2,036,469	326
Preschool	1,752,631	2,354,484	2,158,795	2,402,935	384
Subtotal	<u>\$8,608,319</u>	<u>\$9,400,278</u>	<u>\$9,992,658</u>	<u>\$10,159,527</u>	<u>1,626</u>
<b>Support Services:</b>					
BOE & Superintendent	1,033,329	867,053	1,027,308	1,203,250	193
Business	1,645,777	975,695	880,733	915,700	147
Curriculum	969,668	1,010,049	1,210,687	1,204,500	193
Comm Relations	121,988	170,777	152,059	204,500	33
Assessment	116,690	119,450	175,123	120,100	19
Staff Development	426,019	412,000	294,479	847,500	136
Human Resources	462,078	937,147	1,318,152	1,159,550	186
Maintenance	1,788,951	1,580,571	1,882,849	1,720,450	275
Technology	2,041,709	1,739,226	2,053,151	1,984,900	318
Subtotal	<u>\$8,606,209</u>	<u>\$7,811,968</u>	<u>\$8,994,539</u>	<u>\$9,360,450</u>	<u>1,498</u>
<b>Transfers:</b>					
Contingency	-	200,000	-	-	
Charter School	2,500,673	2,682,225	2,341,269	2,800,000	
Fund Transfers	1,571,546	2,620,247	2,620,247	2,620,000	
	<u>4,072,219</u>	<u>5,502,472</u>	<u>4,961,516</u>	<u>5,420,000</u>	
<b>Total Expenditures</b>	<u><u>\$53,145,353</u></u>	<u><u>\$54,806,562</u></u>	<u><u>\$56,835,010</u></u>	<u><u>\$61,000,000</u></u>	<u><u>\$9,760</u></u>
<b>Total Membership</b>	6,167	6,132	6,132	6,250	

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **ALLOCATION OF BUDGET TO SCHOOLS**

Each of the district's schools is allocated resources on the basis of projected funded pupil count. This funding is designated through two formulas, which cover the costs of:

- Staffing, i.e. teachers, aides, counselors, librarians, principals, office personnel, etc.
- Supplies, equipment, and staff development.

Staffing is allocated through a staffing formula, which ensures that staffing is distributed to schools equitably. Schools may allocate their staff differently depending on the needs of their student population. The staffing allocation includes principals, assistant principals, deans, athletic directors and classified staff in addition to classroom teachers. These ratios do not reflect actual classroom sizes, which are generally in the low 20's for elementary, mid to upper twenties for middle and high school. This flexibility encourages the collaborative input of local school advisory committees. The staffing levels for each educational level are:

Elementary School	24.5 students/staffing unit
Middle School	26.1 students/staffing unit
High School	26.1 students/staffing unit

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### STUDENT FEES

Students shall not be charged an instructional fee as a condition of enrollment in school or as a condition of attendance in any class that is considered part of the academic portion of the District's educational program, except tuition when allowed by law. However, the District requires students to pay for expendable materials above the basic requirement, athletic/activity fees and miscellaneous fees for field trips. The fees for Eagle County School District RE50J for 2014-15 are as follows:

#### Elementary Schools-

Technology/Communication/Book/Trip Fee	\$25.00 per student
--	---------------------

#### Middle Schools-

Activity/Trip Fee	\$35.00
Art fee	15.00 per class
Athletic fee	25.00 per sport
Planner Fee	5.00 per student
Shop fee	15.00 per class
Summer School Fee	100.00 per year
Technology fee	15.00 per student

#### High Schools-

Advanced placement classes	\$90.00
Athletic/Activity Fee	\$110 per sport (no max)
Baseball                      Basketball                      Cheerleading	
Cross Country                      Football                      Golf	
Nordic Skiing Soccer                      Softball	
Track                      Volleyball                      Wrestling	
Lacrosse	
Athletic/Activity Fee	
Speech                      Pro Start	\$110.00
Alpine Skiing	\$210.00
Hockey	\$575.00
Art fee	\$30.00 per class
Class fees	
Freshman                      Sophomores	\$20.00 per student
Juniors                      Seniors	\$30.00 per student
Choir	\$30.00 per student
Life Management fee	
Career Connections                      Family Studies	\$30.00 per class
Foods & Nutrition	\$30.00 per class
Textiles & Design	\$30.00 per class
Industrial Tech fee	\$30.00 per class
Agri tech                      Auto                      Broadcasting/Video	
Drafting                      Woodshop	
Photography class fee	\$30.00 per semester
PSAT/Plan test	\$16.00-30.00 (Actual Cost)
Student planner fee	\$10.00 per student
Summer school	\$125.00 per semester course

Students will be required to provide instructional supplies including paper, pencils, tape, scissors, glue, notebooks, etc. Students have the option of purchasing such items as t-shirts, yearbooks, field trips, learn to ski, projects from art and shop class.

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### USER CHARGES

The user charges for Eagle County School District RE50J for 2014-15 are as follows:

#### **Before and After School Care-**

A.M. and P.M. Tuition	\$20.00/day, 2 <sup>nd</sup> child \$15.00/day
AM only	7.00/day
PM only	15.00/day
None School Days/Early Release Days	30.00/day
Summer	32.00/day

#### **Preschool-**

Full day preschool tuition	\$35.00 per day
Half day AM preschool tuition	25.00 per day
Half day PM preschool tuition	15.00 per day

#### **Every Day Kindergarten**

Full rate	\$250.00 per month
Scholarship for those who qualify	200.00 per month
Reduced rate for those who qualify	110.00 per month
Low rate for those who qualify	55.00 per month

#### **Tuition-**

Full rate out of state after October 1, 2012	\$10,930 per year or \$62.00 per day
--	--------------------------------------

#### **Food Service Lunch Prices**

Kindergarten-Grade 5	\$3.00 per meal
Grades 6-8	3.25 per meal
Grades 9-12	3.25 per meal
Milk	.50 per carton

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **ELEMENTARY SCHOOL PROGRAM (K-5)**

The Eagle County School District has nine elementary schools: Avon Elementary, Brush Creek Elementary, Eagle Valley Elementary, Edwards Elementary, Gypsum Elementary, June Creek Elementary, Red Hill Elementary and Red Sandstone Elementary. Homestake Peak School is a K-8 school. District preschool programs are offered at the Brush Creek, Edwards, Gypsum, Eagle Valley Elementary and Red Sandstone sites.

Per Colorado Revised Statute, kindergartners must attend school 439 hours and grades 1 through 5 must attend school 986 hours per year. At Eagle County School District all elementary students attend more than the required hours. All elementary schools bell schedules are:

<u>Students</u>	<u>Teachers</u>
8:00-2:50	7:45-3:45

Each school offers a culturally diverse, positive, productive learning environment with opportunities to apply learning to real life situations. Elementary students are challenged with problem solving activities and higher levels of thinking in order to become good decision makers.

The following services and programs are offered in each elementary school:

- Articulated, scope and sequenced curriculum based upon the Colorado Model Content Standards in Reading and Writing, Math, Science, History, Geography, Civics, Economics, Music, Visual Arts, Health, and Physical Education
- Special programs to meet individual needs of students including gifted/talented, special needs, limited English proficient, Title I, Head Start, and Colorado Preschool Program
- Small class size
- Specialists in technology, media, counseling, English language acquisition, reading, student health services, and special education services
- Parent involvement in PTAs, school advisory accountability committees, and school volunteer programs
- Community involvement in before and after school programs

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**ELEMENTARY EDUCATION**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$11,487,281	\$11,387,780	\$11,384,810	\$12,169,135	\$3,955
Benefits	3,215,101	3,371,614	3,378,840	4,162,560	\$1,353
Purchased Services	318,506	361,805	456,993	369,135	\$120
Supplies & Equipment	1,224,323	949,374	1,125,435	962,095	\$313
Total	<u>\$16,245,211</u>	<u>\$16,070,573</u>	<u>\$16,346,078</u>	<u>\$17,662,925</u>	<u>\$5,740</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$11,933,458	\$11,990,186	\$12,264,732	\$13,310,450	\$4,326
Activities	125,397	105,890	98,441	109,000	\$35
Counseling	298,410	210,488	210,031	243,350	\$79
Media	125,306	70,624	116,379	168,720	\$55
Office	2,125,496	2,134,304	2,037,208	2,147,030	\$698
Custodial	1,637,144	1,559,081	1,619,288	1,684,375	\$547
Total	<u>\$16,245,211</u>	<u>\$16,070,573</u>	<u>\$16,346,078</u>	<u>\$17,662,925</u>	<u>\$5,740</u>

**Students K-5:**

Total Membership	3,280	3,130	3,307	3,077
------------------	-------	-------	-------	-------

\*Homestake Peak School is included in the totals for Elementary Education

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**AVON ELEMENTARY SCHOOL**

Principal: Roy Getchell  
Address: 0850 W. Beaver Creek Blvd.  
P.O. Box 7567  
Avon, CO 81620  
Phone: (970) 328-2950

Mascot: Bear Cub  
Colors: Blue and White

**SCHOOL PROFILE**

Avon Elementary School is one of nine public elementary schools in the District. AES is located in Avon, at the west-end of Nottingham Lake. Avon is a community of approximately 5,700 residents and is in the eastern part of the school district.

AES is a co-educational, public elementary school, grades K-5, with approximately 288 students. The student teacher ratio is approximately 24.5:1. AES serves the communities of Avon, Beaver Creek, Arrowhead and Singletree.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**AVON ELEMENTARY SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$899,988	\$998,846	\$972,975	\$982,350	\$3,411
Benefits	268,774	296,236	295,557	335,000	1,163
Purchased Services	31,430	35,100	36,736	40,400	140
Supplies & Equipment	129,784	86,450	90,291	85,750	298
Total	<u>\$1,329,976</u>	<u>\$1,416,632</u>	<u>\$1,395,559</u>	<u>\$1,443,500</u>	<u>\$5,012</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$920,798	\$1,051,698	\$984,035	\$1,036,800	\$3,600
Activities	6,296	2,340	1,541	2,400	8
Counseling	-	-	-	-	-
Media	-	-	-	1,650	6
Office	215,367	193,147	217,852	215,500	748
Custodial	187,515	169,447	192,131	187,150	650
Total	<u>\$1,329,976</u>	<u>\$1,416,632</u>	<u>\$1,395,559</u>	<u>\$1,443,500</u>	<u>\$5,012</u>

<b>Students K-5:</b>				
Total Membership	288	288	316	288

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BRUSH CREEK ELEMENTARY SCHOOL**

Principal: Stephanie Gianneschi  
Address: 333 Eagle Ranch Road  
P.O. Box 4630  
Eagle, CO 81631  
Phone: (970) 328-8930

Mascot: Bobcat  
Colors: Teal & Silver

**SCHOOL PROFILE**

Brush Creek Elementary School is one of nine public elementary schools in the District. BCES is located just south of the town of Eagle and is located in one of the new housing developments. Eagle is home to approximately 3,100 residents and is the county seat.

BCES is a co-educational, public elementary school, grades K-5, with approximately 438 students. The student teacher ratio is approximately 24.5:1. BCES serves the southwest portion of the Town of Eagle and the Terrace, Bull Pasture and Eagle Ranch subdivisions.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BRUSH CREEK ELEMENTARY SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,535,290	\$1,549,522	\$1,527,722	\$1,614,710	\$3,687
Benefits	422,497	459,050	439,515	553,400	1,263
Purchased Services	40,010	40,350	43,580	32,000	73
Supplies & Equipment	167,058	108,885	163,699	110,250	252
Total	<u>\$2,164,855</u>	<u>\$2,157,807</u>	<u>\$2,174,515</u>	<u>\$2,310,360</u>	<u>\$5,275</u>

**Expenditures by Program:**

Regular Instruction	\$1,695,445	\$1,721,860	\$1,737,035	\$1,865,800	\$4,260
Activities	13,859	4,340	3,056	4,500	10
Counseling	24,790	25,863	6,985	-	-
Media	40,358	37,436	42,759	54,610	125
Office	212,623	197,316	206,949	211,450	483
Custodial	177,780	170,992	177,731	174,000	397
Total	<u>\$2,164,855</u>	<u>\$2,157,807</u>	<u>\$2,174,515</u>	<u>\$2,310,360</u>	<u>\$5,275</u>

**Students K-5:**

Total Membership	495	463	479	438
------------------	-----	-----	-----	-----

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EAGLE VALLEY ELEMENTARY SCHOOL**

Principal: Tiffany Dougherty  
Address: 737 E. Third Street  
P.O. Box 780  
Eagle, CO 81631  
Phone: (970) 328-6981

Mascot: Eagle  
Colors: White and Green

**SCHOOL PROFILE**

Eagle Valley Elementary School is one of eight public elementary schools in the District. EVES is located in the town of Eagle. Eagle is home to approximately 3,100 residents and is the county seat.

EVE is a co-educational, public elementary school, grades K-5, with approximately 325 students. The student teacher ratio is approximately 24.5:1. EVE serves the northern portion of the Town of Eagle, the Kaibab and Upper Kaibab subdivisions, and the McCoy and Wolcott communities.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EAGLE VALLEY ELEMENTARY SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,055,272	\$999,161	\$1,093,639	\$1,163,000	\$4,038
Benefits	296,915	296,035	313,208	395,300	1,373
Purchased Services	49,346	43,800	35,805	39,210	136
Supplies & Equipment	154,971	109,105	123,988	112,550	391
Total	<u>\$1,556,504</u>	<u>\$1,448,101</u>	<u>\$1,566,640</u>	<u>\$1,710,060</u>	<u>\$5,938</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,147,748	\$1,073,240	\$1,199,405	\$1,329,510	\$4,616
Activities	4,079	4,840	7,805	4,400	15
Counseling	26,317	26,107	8,339	-	-
Media	1,258	-	-	3,500	12
Office	199,590	173,994	180,400	192,450	668
Custodial	177,512	169,920	170,691	180,200	626
Total	<u>\$1,556,504</u>	<u>\$1,448,101</u>	<u>\$1,566,640</u>	<u>\$1,710,060</u>	<u>\$5,938</u>

<b>Students K-5:</b>				
Total Membership	289	279	302	288

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EDWARDS ELEMENTARY SCHOOL**

Principal: Heidi Hanssen  
Address: 0022 Meile Lane  
P.O. Box 1430  
Edwards, CO 81632  
Phone: (970) 328-2970

Mascot: Wolf  
Colors: Black and Silver

**SCHOOL PROFILE**

Edwards Elementary School is one of nine public elementary schools in the District. EES is located in Edwards. Edwards is an unincorporated residential area with a rapidly growing business sector and is home to 5,000 people.

EES is a co-educational, public elementary school, grades K-5, with approximately 304 students. The student teacher ratio is approximately 24.5:1. EES serves the community of Edwards including the residential subdivisions of Arrowhead, Homestead, Singletree, Wildridge, Cordillera and Morning Star.

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### EDWARDS ELEMENTARY SCHOOL

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,178,051	\$1,192,672	\$1,141,987	\$1,225,800	\$4,032
Benefits	332,930	354,764	342,412	423,860	1,394
Purchased Services	29,640	52,755	47,377	51,750	170
Supplies & Equipment	110,558	84,360	90,665	93,330	307
Total	<u>\$1,651,179</u>	<u>\$1,684,551</u>	<u>\$1,622,441</u>	<u>\$1,794,740</u>	<u>\$5,904</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,207,615	\$1,253,554	\$1,173,415	\$1,312,100	\$4,316
Activities	13,489	2,340	5,879	2,400	8
Counseling	959	-	-	-	-
Media	18,829	33,188	29,993	38,960	128
Office	223,119	228,616	223,512	248,780	818
Custodial	187,168	166,853	189,643	192,500	633
Total	<u>\$1,651,179</u>	<u>\$1,684,551</u>	<u>\$1,622,441</u>	<u>\$1,794,740</u>	<u>\$5,904</u>

<b>Students K-5:</b>				
Total Membership	335	327	334	304

**EAGLE COUNTY SCHOOL DISTRICT RE 50J**  
**Eagle, Colorado**

**GYPNUM ELEMENTARY SCHOOL**

Principal: Mitch Forsberg  
Address: 601 U.S. Hwy. 6  
P.O. Box 570  
Gypsum, CO 81637  
Phone: (970) 328-8940

Mascot: Jets  
Colors: Blue and Gold

**SCHOOL PROFILE**

Gypsum Elementary School is one of nine public elementary schools in the District. GES is located in the town of Gypsum, which is one of the most rapidly growing areas in the county. Gypsum is home to approximately 4,000 residents.

GES is a co-educational, public elementary school, grades K-5, with approximately 350 students. The student teacher ratio is approximately 24.5:1. GES serves the Willowstone, Eagle River Estates, and Gypsum Estates subdivisions and the northwest portion of the Town of Gypsum. Also included are the communities of Burns, Dotsero and Sweetwater.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**GYPSUM ELEMENTARY SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,398,142	\$1,262,213	\$1,289,728	\$1,393,500	\$3,981
Benefits	393,746	376,008	390,192	471,700	1,348
Purchased Services	37,798	32,650	36,600	40,950	117
Supplies & Equipment	145,130	120,260	121,255	107,550	307
Total	<u>\$1,974,816</u>	<u>\$1,791,131</u>	<u>\$1,837,775</u>	<u>\$2,013,700</u>	<u>\$5,753</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,380,206	\$1,296,263	\$1,332,631	\$1,475,800	\$4,217
Activities	885	2,340	4,271	2,400	7
Counseling	96,485	45,389	62,271	63,500	181
Media	64,281	-	34,077	36,000	103
Office	254,640	264,073	229,780	245,500	701
Custodial	178,319	183,066	174,745	190,500	544
Total	<u>\$1,974,816</u>	<u>\$1,791,131</u>	<u>\$1,837,775</u>	<u>\$2,013,700</u>	<u>\$5,753</u>

<b>Students K-5:</b>				
Total Membership	381	338	388	350

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**JUNE CREEK ELEMENTARY SCHOOL**

Principal: Erica Donahue  
Address: 1121 Miller Ranch Rd.  
Edwards, CO 81637  
Phone: (970) 328-2980

Mascot: Cougars  
Colors: Plum and Black

**SCHOOL PROFILE**

June Creek Elementary School is one of nine public elementary schools in the District. The doors of June Creek will open for the first time in the fall of 2008. JCES is located in the unincorporated area of Edwards. Edwards is home to approximately 5,000 people.

JCES is a co-educational, public elementary school, grades K-5, with approximately 285 students. The student teacher ratio is approximately 24.5:1. JCES serves the community of Edwards including the residential subdivision of Singletree.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**JUNE CREEK ELEMENTARY**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>	<u>Cost Per Student</u>
<b>Expenditures by Object:</b>					
Salaries	\$1,075,970	\$1,134,841	\$1,042,570	\$1,130,575	\$3,981
Benefits	326,904	335,042	338,041	391,200	1,377
Purchased Services	24,064	23,400	34,991	30,050	106
Supplies & Equipment	106,094	92,550	102,063	84,900	299
Total	<u>\$1,533,032</u>	<u>\$1,585,833</u>	<u>\$1,517,664</u>	<u>\$1,636,725</u>	<u>\$5,763</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,084,081	\$1,151,003	\$1,093,245	\$1,167,050	\$4,109
Activities	1,879	4,340	-	4,900	17
Counseling	83,440	77,160	80,919	89,000	313
Media	-	-	-	5,000	18
Office	208,187	191,804	186,279	198,525	699
Custodial	155,445	161,526	157,221	172,250	607
Total	<u>\$1,533,032</u>	<u>\$1,585,833</u>	<u>\$1,517,664</u>	<u>\$1,636,725</u>	<u>\$5,763</u>

<b>Students K-5:</b>				
Total Membership	318	285	311	284

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**RED HILL ELEMENTARY SCHOOL**

Principal: Eric Olsen  
Address: 100 Grundel Way  
Gypsum, CO 81637  
Phone: (970) 328-8970

Mascot: Bear Cub  
Colors: Red and White

**SCHOOL PROFILE**

Red Hill Elementary School is one of nine public elementary schools in the District. RHES is located just south of the town of Gypsum and is located next to one of the new housing developments. Gypsum is home to approximately 4,000 residents.

RHES is a co-educational, public elementary school, grades K-5, with approximately 342 students. The student teacher ratio is approximately 24.5. RHES serves the southeast portion of the town of Gypsum, the Cotton Ranch, Chatfield Corners, Horse Pasture, Buckhorn Valley and Two Rivers subdivisions.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**RED HILL ELEMENTARY SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,485,347	\$1,387,831	\$1,361,366	\$1,451,700	\$4,245
Benefits	386,024	411,197	378,721	506,200	1,480
Purchased Services	15,412	23,150	36,036	24,150	71
Supplies & Equipment	103,952	112,690	106,741	114,140	334
Total	<u>\$1,990,735</u>	<u>\$1,934,868</u>	<u>\$1,882,865</u>	<u>\$2,096,190</u>	<u>\$6,129</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,562,355	\$1,394,731	\$1,454,011	\$1,632,290	\$4,773
Activities	-	2,340	3,156	2,400	7
Counseling	34,332	35,619	42,497	50,000	146
Media	-	-	-	-	-
Office	225,177	337,232	214,545	232,200	679
Custodial	168,871	164,946	168,656	179,300	524
Total	<u>\$1,990,735</u>	<u>\$1,934,868</u>	<u>\$1,882,865</u>	<u>\$2,096,190</u>	<u>\$6,129</u>

<b>Students K-5:</b>				
Total Membership	357	352	354	342

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**RED SANDSTONE ELEMENTARY SCHOOL**

Principal: Marcie Laidman  
Address: 551 N. Frontage Rd.  
Vail, CO 81657  
Phone: (970) 328-2910

Mascot: Tiger  
Colors: Red and White

**SCHOOL PROFILE**

Red Sandstone Elementary School is one of nine public elementary schools in the District. RSES is located in the town of Vail in the eastern end of the School District. Vail is home to approximately 4,600 permanent residents.

RSES is a co-educational, public elementary school, grades K-5, with approximately 255 students. The student teacher ratio is approximately 24.5:1. RSES serves the communities of Vail, Eagle-Vail north of U.S. Highway 6, Minturn and Red Cliff.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**RED SANDSTONE ELEMENTARY**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,060,499	\$1,029,463	\$1,095,751	\$1,163,000	4,561
Benefits	298,092	306,050	331,127	399,900	1,568
Purchased Services	35,628	33,300	99,947	30,775	121
Supplies & Equipment	88,237	77,300	42,941	73,750	289
Total	<u>\$1,482,456</u>	<u>\$1,446,113</u>	<u>\$1,569,765</u>	<u>\$1,667,425</u>	<u>\$6,539</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,101,696	\$1,104,020	\$1,196,284	\$1,282,250	\$5,028
Activities	15,433	2,340	-	4,400	17
Media	-	-	-	2,000	8
Office	225,674	215,578	241,685	243,025	953
Custodial	139,653	124,175	131,796	135,750	532
Total	<u>\$1,482,456</u>	<u>\$1,446,113</u>	<u>\$1,569,765</u>	<u>\$1,667,425</u>	<u>\$6,539</u>

<b>Students K-5:</b>				
Total Membership	308	290	271	255

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**HOMESTAKE PEAK SCHOOL**

Principal: Robert Young  
Address: 750 Eagle Road  
Avon, CO 81620  
Phone: (970) 328-2940

Mascot: Falcons  
Colors: Blue and Light Green

**SCHOOL PROFILE**

Homestake Peak School is a K-8 school. It is a combination of Minturn Middle School and Meadow Mountain Elementary School. It is located in Eagle-Vail, an incorporated residential area that is home to more than 4,000 residents.

HPS is a co-educational, public middle school, grades K-8, with approximately 557 students. The student faculty ratio is approximately 26:1. HPS serves the communities of Minturn, Vail, Eagle-Vail, Red Cliff, Avon and Edwards.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**HOMESTAKE PEAK SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,798,722	\$1,833,231	\$1,859,073	\$2,044,500	\$3,872
Benefits	489,219	537,232	550,067	686,000	1,299
Purchased Services	55,178	77,300	85,921	79,850	151
Supplies & Equipment	218,539	157,774	283,792	179,875	341
Total	<u>\$2,561,658</u>	<u>\$2,605,537</u>	<u>\$2,778,853</u>	<u>\$2,990,225</u>	<u>\$5,663</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,833,514	\$1,943,817	\$2,094,671	\$2,208,850	\$4,183
Athletics/Activities	\$69,477	80,670	\$72,733	81,200	154
Counseling	\$32,087	350	\$9,020	40,850	77
Media	580	-	9,549	27,000	51
Office	361,119	332,544	336,205	359,600	681
Custodial	264,881	248,156	256,675	272,725	517
Total	<u>\$2,561,658</u>	<u>\$2,605,537</u>	<u>\$2,778,853</u>	<u>\$2,990,225</u>	<u>\$5,663</u>

<b>Students K-5:</b>				
Total Membership	509	508	552	528

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **MIDDLE SCHOOL PROGRAM** **(Grades 6 - 8)**

The Eagle County School District has four middle schools: Berry Creek Middle School, Eagle Valley Middle School, Gypsum Creek Middle School, and Homestake Peak.

Per Colorado Revised Statute, students must attend 1,056 hours per year. Eagle County School District middle school students attend more than the required hours. All middle school bell schedules are:

<u>Students</u>	<u>Teachers</u>
8:30-3:50	8:15-4:15

Each middle school offers a culturally diverse, positive and productive learning environment with opportunities to apply learning to real life situations. Middle school students are provided with exploratory classes to broaden their perspective of interests and talents.

The following services and programs may be are offered in middle school:

- articulated, scope and sequenced curriculum based upon the Colorado Model Content Standards in Reading and Writing, Math, Science, History, Geography, Civics, Economics, Music, Visual Arts, Health, Foreign Language, and Physical Education
- Special programs to meet individual needs of students including gifted and talented, special needs, and limited English proficient.
- Exploratory offerings in industrial technology, computers, life management skills, drama, band, and Spanish
- Specialists in technology, media, counseling, second language acquisition, reading, student health services, and special education services
- Parent involvement in PTAs, school advisory accountability committees, and school volunteer programs
- School athletic programs

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**MIDDLE SCHOOL EDUCATION**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$3,684,134	\$3,467,849	\$3,704,536	\$3,899,150	\$3,728
Benefits	1,087,713	1,007,305	1,148,635	1,325,900	1,268
Purchased Services	114,437	123,082	146,221	128,300	123
Supplies & Equipment	403,390	392,028	443,547	402,385	385
Total	<u>\$5,289,674</u>	<u>\$4,990,264</u>	<u>\$5,442,939</u>	<u>\$5,755,735</u>	<u>\$5,503</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$3,392,498	\$3,330,436	\$3,520,315	\$3,725,228	\$3,561
Athletics/Activities	309,004	258,264	269,173	260,857	249
Counseling	222,588	221,767	235,993	270,400	259
Media	91,136	70,488	100,748	102,300	98
Office	718,387	603,503	776,671	852,450	815
Custodial	556,061	505,806	540,039	544,500	521
Total	<u>\$5,289,674</u>	<u>\$4,990,264</u>	<u>\$5,442,939</u>	<u>\$5,755,735</u>	<u>\$5,503</u>

<b>Students:</b>				
Total Membership	970	1,012	1,021	1,046

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BERRY CREEK MIDDLE SCHOOL**

Principal: Amy Vanwel  
Address: 1000 Miller Ranch Rd.  
P.O. Box 1416  
Edwards, CO 81632  
Phone: (970) 328-2960

Mascot: Wildcat  
Colors: Black and Purple

**SCHOOL PROFILE**

Berry Creek Middle School is one of four public middle schools in the District. It is located in Edwards, an unincorporated residential area with a rapidly growing business sector and home to 5,000 people.

BCMS is a co-educational, public middle school, grades 6-8, with approximately 364 students. The student teacher ratio is approximately 26:1. BCMS serves Edwards including the subdivisions of Homestead, Singletree, Cordillera and Morning Star.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BERRY CREEK MIDDLE SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,181,993	\$1,088,682	\$1,244,194	\$1,288,000	\$3,538
Benefits	362,706	322,588	381,928	440,800	1,211
Purchased Services	31,799	32,450	45,569	33,850	93
Supplies & Equipment	131,098	134,098	131,413	135,086	371
Total	<u>\$1,707,596</u>	<u>\$1,577,818</u>	<u>\$1,803,105</u>	<u>\$1,897,736</u>	<u>\$5,214</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,047,812	\$1,026,488	\$1,149,635	\$1,198,998	\$3,294
Athletics/Activities	91,240	26,864	104,176	86,988	239
Counseling	100,512	92,393	72,592	96,000	264
Media	40,214	31,688	43,433	43,500	120
Office	254,293	255,989	281,416	315,250	866
Custodial	173,525	144,396	151,853	157,000	431
Total	<u>\$1,707,596</u>	<u>\$1,577,818</u>	<u>\$1,803,105</u>	<u>\$1,897,736</u>	<u>\$5,214</u>

<b>Students:</b>				
Total Membership	339	352	354	364

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EAGLE VALLEY MIDDLE SCHOOL**

Principal: Katie Jarnot  
Address: 747 E. Third Street  
P.O. Box 1019  
Eagle, CO 81631  
Phone: (970) 328-6224

Mascot: Pirate  
Colors: Black and Gold

**SCHOOL PROFILE**

Eagle Valley Middle School is one of four public middle schools in the District. EVMS is located in the town of Eagle in the western part of the School District. Eagle is home to approximately 3,100 people and is the county seat.

EVMS is a co-educational, public middle school, grades 6-8, with approximately 325 students. The student teacher ratio is approximately 26:1. EVMS serves the communities of Eagle, Gypsum, Dotsero, Burns, Bond, Sweetwater and McCoy.

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### EAGLE VALLEY MIDDLE SCHOOL

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,150,074	\$1,046,504	\$1,200,057	\$1,261,650	\$3,882
Benefits	313,818	301,121	347,845	426,300	1,312
Purchased Services	54,575	57,032	54,989	59,650	184
Supplies & Equipment	130,987	116,400	136,873	125,500	386
Total	<u>\$1,649,454</u>	<u>\$1,521,057</u>	<u>\$1,739,765</u>	<u>\$1,873,100</u>	<u>\$5,763</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,034,352	\$1,052,735	\$1,088,227	\$1,187,400	\$3,654
Athletics/Activities	110,750	83,730	86,071	86,300	266
Counseling	39,331	36,559	65,113	63,100	194
Media	14,310	13,172	17,875	20,800	64
Office	258,342	155,515	288,507	325,500	1,002
Custodial	192,369	179,346	193,973	190,000	585
Total	<u>\$1,649,454</u>	<u>\$1,521,057</u>	<u>\$1,739,765</u>	<u>\$1,873,100</u>	<u>\$5,763</u>

<b>Students:</b>				
Total Membership	285	290	301	325

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**GYP SUM CREEK MIDDLE SCHOOL**

Principal: Dave Russell  
Address: 401 Grundel Way  
Gypsum, CO 81637  
Phone: (970) 328-8980

Mascot: Wolves  
Colors: Maroon and Silver

**SCHOOL PROFILE**

Gypsum Creek Middle School is one of four public middle schools in the District. GCMS is located just south of the town of Gypsum in the western part of the School District. Gypsum is home to approximately 4,000 people.

GCMS is a co-educational, public middle school, grades 6-8, with approximately 366 students. The student teacher ratio is approximately 26:1. GCMS serves the communities of Eagle, Gypsum, Dotsero, Burns, Bond, Sweetwater and McCoy.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**GYPSUM CREEK MIDDLE SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,352,067	\$1,332,663	\$1,260,284	\$1,349,500	\$3,780
Benefits	411,189	383,596	418,861	458,800	1,285
Purchased Services	28,063	33,600	45,663	34,800	97
Supplies & Equipment	141,305	141,530	175,260	141,799	397
Total	<u>\$1,932,624</u>	<u>\$1,891,389</u>	<u>\$1,900,068</u>	<u>\$1,984,899</u>	<u>\$5,560</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$1,310,334	\$1,251,213	\$1,282,453	\$1,338,830	\$3,750
Athletics/Activities	107,014	147,670	78,927	87,569	245
Counseling	82,745	92,815	98,288	111,300	312
Media	36,612	25,628	39,440	38,000	106
Office	205,752	191,999	206,748	211,700	593
Custodial	190,167	182,064	194,212	197,500	553
Total	<u>\$1,932,624</u>	<u>\$1,891,389</u>	<u>\$1,900,068</u>	<u>\$1,984,899</u>	<u>\$5,560</u>

<b>Students:</b>				
Total Membership	346	370	366	357

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### HIGH SCHOOL PROGRAM (Grades 9 - 12)

The Eagle County School District has four high schools: Battle Mountain High School, Eagle Valley High School, Red Canyon High School (an alternative school with two campus locations), and Vail Ski & Snowboard Academy.

Per Colorado Revised Statute, students must attend 1,056 hours per year. Eagle County School District high school students attend more than the required hours. High school bell schedules are:

	<u>Students</u>	<u>Teachers</u>
<b>Battle Mountain</b>		
Periods 0-4	7:15-2:15	7:05-3:05
Periods 1-5	8:30-3:30	7:40-3:40
<b>Eagle Valley</b>	8:30-3:50	8:20-4:20
Monday	9:05-3:20	7:30-3:30
Tuesday-Friday	8:05-3:20	7:30-3:30
<b>Red Canyon</b>	Times vary by student	
<b>Vail Ski &amp; Snowboard</b>	Times vary by student	

Each high school offers a culturally diverse, positive and productive learning environment with opportunities to apply learning to real life situations. High school students are provided elective classes to broaden their perspective of interests and talents.

The following services and programs are offered in each high school:

- Articulated, scope and sequenced curriculum based upon the Colorado Model Content Standards in Reading and Writing, Math, Science, History, Geography, Civics, Economics, Music, Visual Arts, Health, Foreign Language, and Physical Education
- Special programs to meet individual needs of students including gifted and talented, special needs, and limited English proficient.
- Elective classes in industrial technology, video production, business, life management skills, drama, foreign languages, work-study and apprenticeship programs, journalism, yearbook, speech, and band
- Specialists in technology, media, counseling, second language acquisition, reading, student health services, and special education services
- Advanced Placement and dual enrollment classes
- Parent involvement in PTAs, school advisory accountability committees, and school volunteer programs
- School athletic programs

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**HIGH SCHOOL EDUCATION**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$6,595,991	\$7,035,775	\$6,893,671	\$7,200,400	\$3,737
Benefits	1,940,468	2,401,275	2,152,225	2,418,600	1,255
Purchased Services	556,381	399,202	772,256	583,187	303
Supplies & Equipment	1,230,881	994,755	1,279,127	1,039,176	539
Total	<u>\$10,323,721</u>	<u>\$10,831,007</u>	<u>\$11,097,279</u>	<u>\$11,241,363</u>	<u>\$5,834</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$5,869,395	\$6,700,236	\$6,637,480	\$6,866,399	\$3,563
Athletics/Activities	1,294,250	1,380,776	1,135,049	957,350	497
Counseling	554,897	605,188	604,541	657,250	341
Media	68,092	59,585	73,216	77,450	40
Office	1,416,207	1,309,654	1,567,121	1,572,614	816
Custodial	1,120,880	960,568	1,079,871	1,110,300	576
Total	<u>\$10,323,721</u>	<u>\$11,016,007</u>	<u>\$11,097,279</u>	<u>\$11,241,363</u>	<u>\$5,834</u>

<b>Students:</b>				
Total Membership	1,799	1,853	1,846	1,927

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BATTLE MOUNTAIN HIGH SCHOOL**

Principal: Phil Qualman  
Address: 0151 Miller Ranch Road  
Edwards, CO 81632  
Phone: (970) 328-2930

Mascot: Husky  
Colors: Black and Gold

**SCHOOL PROFILE**

Battle Mountain High School is one of four public high schools in the District. BMHS is located in Edwards, an unincorporated residential area that is home to more than 4,000 residents in the eastern end of the school district.

BMHS is a co-educational, public high school, grades 9-12, with approximately 820 students. The student teacher ratio is approximately 26:1. BMHS serves the communities of Red Cliff, Vail, Minturn, Eagle-Vail, Avon and Edwards. BMHS is accredited by the North Central Association of Colleges and Schools and the Colorado Department of Education.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BATTLE MOUNTAIN HIGH SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$2,727,892	\$3,014,704	\$2,840,403	\$2,940,800	\$3,586
Benefits	805,921	1,050,574	890,685	980,200	1,195
Purchased Services	248,609	192,850	341,892	291,250	355
Supplies & Equipment	540,734	426,310	541,563	436,780	533
Total	<u>\$4,323,156</u>	<u>\$4,684,438</u>	<u>\$4,614,543</u>	<u>\$4,649,030</u>	<u>\$5,670</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$2,477,017	\$2,862,434	\$2,772,512	\$2,872,930	\$3,504
Athletics/Activities	696,683	735,401	677,203	525,100	640
Counseling	192,553	194,785	193,395	224,700	274
Media	28,287	30,981	32,493	38,000	46
Office	445,985	410,698	459,191	489,500	597
Custodial	482,631	450,139	479,749	498,800	608
Total	<u>\$4,323,156</u>	<u>\$4,684,438</u>	<u>\$4,614,543</u>	<u>\$4,649,030</u>	<u>\$5,670</u>

<b>Students:</b>					
Total Membership	783	790	794	820	

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EAGLE VALLEY HIGH SCHOOL**

Principal: Greg Doan  
Address: 641 Valley Road  
P.O. Box 188  
Gypsum, CO 81637  
Phone: (970) 328-8960

Mascot: Devil  
Colors: Black, White and Red

**SCHOOL PROFILE**

Eagle Valley High School is one of three public high schools in the District. EVHS is located in the town of Gypsum in the western end of the district. Gypsum is home to more than 4,000 people and is one of the most rapidly growing communities in the district.

EVHS is a co-educational, public high school, grades 9-12, with approximately 712 students. The student teacher ratio is approximately 26:1. EVHS serves the communities of Eagle, Gypsum, Burns, Dotsero, and Sweetwater. EVHS is accredited by the North Central Association of Colleges and Schools and the Colorado Department of Education.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EAGLE VALLEY HIGH SCHOOL**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$2,610,852	\$2,692,774	\$2,505,648	\$2,695,100	\$3,785
Benefits	776,456	955,712	788,905	899,600	1,263
Purchased Services	201,443	116,650	270,973	183,500	258
Supplies & Equipment	521,772	444,600	516,204	475,278	668
Total	<u>\$4,110,523</u>	<u>\$4,209,736</u>	<u>\$4,081,731</u>	<u>\$4,253,478</u>	<u>\$5,974</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$2,276,105	\$2,478,631	\$2,349,059	\$2,482,832	\$3,487
Athletics/Activities	594,572	641,450	443,711	418,950	588
Counseling	230,824	220,457	289,775	301,250	423
Media	39,805	28,604	40,723	39,450	55
Office	533,531	508,019	551,589	585,496	822
Custodial	435,686	332,575	406,875	425,500	598
Total	<u>\$4,110,523</u>	<u>\$4,209,736</u>	<u>\$4,081,731</u>	<u>\$4,253,478</u>	<u>\$5,974</u>

<b>Students:</b>				
Total Membership	701	700	712	712

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**RED CANYON HIGH SCHOOL**

Principal: Wade Hill  
Address: PO Box 4801  
Eagle, CO 81631  
Phone: (970) 328-2852

Colors: Red and Silver

**SCHOOL PROFILE**

Red Canyon High School is one of four public high schools in the District and serves all communities in the District. RCHS opened for the first time in the fall of 2000. There are two locations – one in Edwards and one in Eagle. Red Canyon High School is a co-educational, public high school, grades 9-12, with approximately 183 students.

The school's aim is to help students unsuccessful in their present high school with grades, attendance, behavior and work commitments. Academics focus on five core areas: Language Arts, Math, Science, Social Studies, and Technology. Additional offerings are School-To-Career internships and apprenticeships as well as elective classes. Students will be required to meet District graduation requirements and state standards. Hours will be flexible to meet the needs of the students.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**RED CANYON HIGH SCHOOL**

	2012-13 Actual	2013-14 Actual	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$595,659	\$640,197	\$819,775	\$811,500	\$3,639
Benefits	175,612	189,782	256,853	278,700	1,250
Purchased Services	74,703	61,852	106,729	64,687	290
Supplies & Equipment	44,459	59,775	48,751	58,500	262
Total	<u>\$890,433</u>	<u>\$951,606</u>	<u>\$1,232,108</u>	<u>\$1,213,387</u>	<u>\$5,441</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$530,954	\$542,467	\$868,671	\$839,287	\$3,764
Athletics/Activities	2,995	3,925	7,552	7,300	33
Counseling	59,926	119,243	46,333	54,300	243
Office	235,004	224,493	247,927	250,000	1,121
Custodial	61,554	61,478	61,625	62,500	280
Total	<u>\$890,433</u>	<u>\$951,606</u>	<u>\$1,232,108</u>	<u>\$1,213,387</u>	<u>\$5,441</u>

<b>Students:</b>				
Total Membership	150	183	182	223

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **VAIL SKI & SNOWBOARD ACADEMY**

Principal: Geoffrey Grimmer  
Address: 1950 U.S. Hwy 24  
Minturn, CO 81645  
Phone: (970) 328-2832

#### **SCHOOL PROFILE**

Vail Ski & Snowboard Academy (VSSA) is a public grades 6-12 high school. It is located in Minturn at Maloit Park.

Founded in 2007 as a partnership between Ski & Snowboard Club Vail and Eagle County School District, VSSA provides student athletes with a world-class winter sports program in a fully accredited and certified public school. VSSA is a college preparatory day school with 172 students.

VSSA provides a rigorous college preparatory academic program while supporting the athletic and personal goals of their students. The majority of the student-athletes compete on a national or international level which entails extensive travel during the school year. Innovative internet technologies allow teachers and students to remain in close communication and allows students develop a level of independent learning unusual among high school students.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**VAIL SKI AND SNOWBOARD ACADEMY**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$661,588	\$688,100	\$727,845	\$753,000	\$4,378
Benefits	182,479	205,207	215,781	260,100	1,512
Purchased Services	31,626	27,850	52,661	43,750	254
Supplies & Equipment	123,916	64,070	172,609	68,618	399
Total	<u>\$999,609</u>	<u>\$985,227</u>	<u>\$1,168,897</u>	<u>\$1,125,468</u>	<u>\$6,543</u>

<b>Expenditures by Program:</b>					
Regular Instruction	\$585,319	\$631,704	\$647,239	\$671,350	\$3,903
Athletics/Activities	-	-	6,584	6,000	35
Counseling	71,594	70,703	75,039	77,000	448
Office	201,687	166,444	308,415	247,618	1,440
Custodial	141,009	116,376	131,621	123,500	718
Total	<u>\$999,609</u>	<u>\$985,227</u>	<u>\$1,168,897</u>	<u>\$1,125,468</u>	<u>\$6,543</u>

<b>Students:</b>				
Total Membership	165	180	158	172

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**TOTAL SPECIAL PROGRAMS**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$5,982,769	\$6,760,867	\$6,937,051	\$6,754,033	\$9,967
Benefits	1,685,716	2,006,881	2,301,857	2,472,060	3,307
Purchased Services	767,008	498,367	583,927	782,300	839
Supplies & Equipment	172,826	134,163	169,823	151,134	244
Total	<u>\$8,608,319</u>	<u>\$9,400,278</u>	<u>\$9,992,657</u>	<u>\$10,159,527</u>	<u>\$14,357</u>
 <b>Expenditure by Program:</b>					
Special Education	\$5,023,082	\$5,103,849	\$5,806,140	\$5,720,123	\$8,342
Second Language Acquisition	1,832,606	1,941,945	2,027,723	2,036,469	2,913
Preschool	1,752,631	2,354,484	2,158,795	2,402,935	3,102
	<u>\$8,608,319</u>	<u>\$9,400,278</u>	<u>\$9,992,657</u>	<u>\$10,159,527</u>	<u>\$14,357</u>
 <b>Students:</b>					
Special Education	672	730	696	702	

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### SPECIAL EDUCATION

All students with educational disabilities are guaranteed a free appropriate public education (FAPE) by the federal Individuals with Disabilities Education Act (IDEA) and by the state Exceptional Children's Education Act (ECEA). Educational disabilities in Colorado include physical, vision, hearing, significant limited intellectual capacity (SLIC), significant identifiable emotional disability (SIED), perceptual/communicative disability (PCD), speech/language and multiple disabilities.

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$3,388,091	\$3,578,327	\$3,985,890	\$3,529,993	\$5,028
Benefits	937,277	1,065,697	1,324,887	1,477,970	2,105
Purchased Services	617,923	368,700	433,315	626,300	892
Supplies & Equipment	79,791	91,125	62,048	85,860	122
Total	<u>\$5,023,082</u>	<u>\$5,103,849</u>	<u>\$5,806,140</u>	<u>\$5,720,123</u>	<u>\$8,148</u>
<b>Expenditures by Program:</b>					
Moderate Needs	987,624	1,077,939	1,150,261	1,563,655	\$2,227
Cognitive Needs	935,458	826,915	1,191,592	1,012,700	1,443
Affective Needs	889	500	657	-	-
Gifted/Talented	503,768	546,824	507,317	530,000	755
Transition & Assistive	810,843	306,618	589,417	160,900	229
Psychologist	242,609	226,489	386,300	389,500	555
Occupational Therapist	4,245	3,300	2,532	208,300	297
ESY	57,426	87,057	76,333	78,920	112
Nursing	458,199	401,029	526,715	432,000	615
Speech Language	511,662	497,787	548,524	429,200	611
Out of District Services	220,000	276,000	267,921	276,000	393
Director of Special Ed	290,359	853,391	558,569	638,948	910
Total	<u>\$5,023,082</u>	<u>\$5,103,849</u>	<u>\$5,806,140</u>	<u>\$5,720,123</u>	<u>\$8,148</u>
<b>Students:</b>	672	730	696	702	725

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### ENGLISH LANGUAGE ACQUISITION PROGRAM

1. To provide for the development of English language acquisition by all Limited English Proficient (LEP) students.
2. To provide academic instruction in the first and second language for LEP students.
3. To promote and improve literacy, and overall achievement, attendance, promotion, and graduation rates of LEP students.
4. To provide appropriate and equitable services to LEP students.
5. To increase participation in the education process by parents of LEP students.

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget
<b>Expenditures by Object:</b>				
Salaries	\$1,391,338	\$1,474,335	\$1,524,709	\$1,534,900
Benefits	403,416	437,222	480,164	469,325
Purchased Services	9,756	10,100	14,952	12,000
Supplies & Equipment	28,096	20,288	7,899	20,244
Total	<u>\$1,832,606</u>	<u>\$1,941,945</u>	<u>\$2,027,723</u>	<u>\$2,036,469</u>

<b>Expenditures by Program:</b>				
Regular Instruction	\$1,619,396	\$1,713,447	\$1,798,884	\$1,885,819
Supervision of ELA	213,210	228,498	228,839	150,650
Total	<u>\$1,832,606</u>	<u>\$1,941,945</u>	<u>\$2,027,723</u>	<u>\$2,036,469</u>

<b>Students:</b>	2,236	2,200	2,256	2,297
------------------	-------	-------	-------	-------

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### PRESCHOOL PROGRAM

Eagle County School District operates preschool programs at Avon Elementary School, Brush Creek Elementary School, Edwards Elementary School, Eagle Valley Elementary School, June Creek Elementary School, and Gypsum Elementary School. These preschool programs provide for special needs, at risk and typical preschool children. Funding is provided by the Colorado Preschool Project (CPP), Headstart and tuition. Tuition is \$35.00 per day or \$25.00 per half day.

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$1,203,340	\$1,708,205	\$1,426,453	\$1,689,140	\$7,856
Benefits	345,023	503,962	496,807	524,765	2,441
Purchased Services	139,329	119,567	135,660	144,000	670
Supplies & Equipment	64,939	22,750	99,876	45,030	209
Total	<u>\$1,752,631</u>	<u>\$2,354,484</u>	<u>\$2,158,795</u>	<u>\$2,402,935</u>	<u>\$11,176</u>
<b>Expenditures by Program:</b>					
Office	\$428,192	\$541,782	\$482,352	\$509,675	\$2,371
Custodial	2,349	-	-	-	-
CPP Preschool	827,364	1,479,370	989,129	1,250,005	5,814
Special Ed Preschool	494,726	333,332	687,313	643,255	2,992
Total	<u>\$1,752,631</u>	<u>\$2,354,484</u>	<u>\$2,158,795</u>	<u>\$2,402,935</u>	<u>\$11,176</u>
<b>Students:</b>					
Membership	118	165	181	215	

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **SUPPORT COMPONENTS**

Support components at the District Office include Assessment, Superintendent, Business Services, Community Relations, Learning Services, Human Resources, Maintenance, Professional Development and Technology. These components are centralized to increase efficiency throughout the district. The functions of each support component follows:

- **Assessment** - Responsible for assessment and testing of students and related reports.
- **Board of Education and Superintendent** - The governance of the District includes the Board of Education and the office of the Superintendent. The Board of Education consists of seven uncompensated elected officials. The functions of the governance team include: strategic planning, district calendar, policies and procedures, communications, community relations, organizational improvements, Board policy manual, election planning, media relations, board of education assistance, legal services and appointed Board of Education study committees.
- **Business Services** - Accounting and auditing, budgeting, cash management, financial planning, legislative matters, insurance, purchasing, intra-district mail, contract review, food services, construction, student accounting and student enrollment projections.
- **Community Relations** - Provides various means of communication with parents, students, employees and patrons. Develops the annual School Report Card for parents.
- **Learning Services** - Instructional services including curriculum development and implementation, gifted and talented, dropout prevention, summer school and innovative projects.
- **Human Resources** - Recruiting/hiring, personnel records, employee appraisals, employee relations/negotiations, early retirement incentive, and substitute employees.
- **Maintenance** - Buildings and grounds maintenance, environmental compliance, custodial services, contracted services, Americans with Disabilities Act compliance, and Hazardous Materials compliance.
- **Professional Development** - Staff development, teacher assistance, supervises the TIF Grant.
- **Technology** - Technology planning, central records, data processing, word processing, technical support (software and training), technology and audiovisual maintenance and telecommunications.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**TOTAL SUPPORT SERVICES**

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2013-14</u> <u>Estimated</u>	<u>2014-15</u> <u>Budget</u>	<u>Cost Per</u> <u>Student</u>
<b>Expenditures by Object:</b>					
Salaries	\$3,670,846	\$3,414,853	\$3,597,815	\$4,054,000	649
Benefits	956,458	1,003,345	\$1,010,609	\$1,329,400	215
Purchased Services	2,648,222	2,407,750	\$3,299,011	\$2,246,600	359
Supplies & Equipment	1,330,683	986,020	\$1,087,105	\$1,730,450	277
Total	<u>\$8,606,209</u>	<u>\$7,811,968</u>	<u>\$8,994,540</u>	<u>\$9,360,450</u>	<u>\$1,500</u>
 <b>Expenditure by Program:</b>					
BOE & Superintendent	\$1,033,329	\$867,053	\$1,027,308	\$1,203,250	\$193
Business Services	1,645,777	975,695	880,733	915,700	147
Curriculum	969,668	1,010,049	1,210,687	1,204,500	193
Community Relations	121,988	170,777	152,059	204,500	33
Assessment	116,690	119,450	175,123	120,100	19
Staff Development	426,019	412,000	294,479	847,500	136
Human Resources	462,078	937,147	1,318,152	1,159,550	186
Maintenance	1,788,951	1,580,571	1,882,849	1,720,450	275
Technology	2,041,709	1,739,226	2,053,151	1,984,900	318
	<u>\$8,606,209</u>	<u>\$7,811,968</u>	<u>\$8,994,540</u>	<u>\$9,360,450</u>	<u>\$1,500</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

ASSESSMENT

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$7,957	\$12,000	\$13,487	\$12,000	\$2
Benefits	1,043	1,700	7,000	2,300	-
Purchased Services	5,244	3,300	129,117	2,800	-
Supplies & Equipment	102,446	102,450	25,519	103,000	16
Total	<u>\$116,690</u>	<u>\$119,450</u>	<u>\$175,123</u>	<u>\$120,100</u>	<u>\$18</u>
 <b>Expenditures by Program:</b>					
Evaluation of Instruction	116,690	119,450	175,123	120,100	18
Total	<u>\$116,690</u>	<u>\$119,450</u>	<u>\$175,123</u>	<u>\$120,100</u>	<u>\$18</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BOARD OF EDUCATION AND SUPERINTENDENT**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$369,672	\$281,957	\$380,162	\$396,500	\$63
Benefits	75,610	81,096	97,924	123,700	20
Purchased Services	436,958	370,850	376,583	552,550	88
Supplies & Equipment	151,089	133,150	172,639	130,500	21
Total	<u>\$1,033,329</u>	<u>\$867,053</u>	<u>\$1,027,308</u>	<u>\$1,203,250</u>	<u>\$192</u>
 <b>Expenditures by Program:</b>					
Board of Education	\$382,084	\$307,800	\$258,376	\$481,050	\$77
Superintendent's Office	442,658	381,964	563,787	520,500	83
Custodial	128,345	94,589	115,035	121,700	19
District Office Expenses	80,242	82,700	90,111	80,000	13
Total	<u>\$1,033,329</u>	<u>\$867,053</u>	<u>\$1,027,308</u>	<u>\$1,203,250</u>	<u>\$192</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BUSINESS SERVICES**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$389,393	\$381,473	\$262,077	\$320,500	\$51
Benefits	102,443	111,522	76,011	99,200	16
Purchased Services	1,133,675	466,950	520,063	482,200	77
Supplies & Equipment	20,266	15,750	22,583	13,800	2
Total	<u>\$1,645,777</u>	<u>\$975,695</u>	<u>\$880,733</u>	<u>\$915,700</u>	<u>\$146</u>
 <b>Expenditures by Program:</b>					
Business Services	\$483,117	\$498,068	\$356,532	\$431,300	\$68
Central Delivery	45,021	37,627	40,520	34,400	6
Risk Management	1,117,639	440,000	483,681	450,000	72
Total	<u>\$1,645,777</u>	<u>\$975,695</u>	<u>\$880,733</u>	<u>\$915,700</u>	<u>\$146</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**COMMUNITY RELATIONS**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$79,592	\$72,095	\$82,757	\$93,000	\$19
Benefits	14,160	18,482	14,607	28,000	4
Purchased Services	18,853	73,200	51,928	79,500	13
Supplies & Equipment	9,383	7,000	2,767	4,000	1
Total	<u>\$121,988</u>	<u>\$170,777</u>	<u>\$152,059</u>	<u>\$204,500</u>	<u>\$37</u>
 <b>Expenditures by Program:</b>					
Community Relations	<u>\$121,988</u>	<u>\$170,777</u>	<u>\$152,059</u>	<u>\$204,500</u>	<u>\$37</u>
Total	<u>\$121,988</u>	<u>\$170,777</u>	<u>\$152,059</u>	<u>\$204,500</u>	<u>\$37</u>

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### HUMAN RESOURCES

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$268,306	\$267,801	\$369,469	\$365,000	\$58
Benefits	102,147	78,246	120,376	165,000	26
Purchased Services	64,633	560,600	811,252	36,300	6
Supplies & Equipment	26,992	30,500	17,055	593,250	95
Total	<u>\$462,078</u>	<u>\$937,147</u>	<u>\$1,318,152</u>	<u>\$1,159,550</u>	<u>\$185</u>
 <b>Expenditures by Program:</b>					
Human Resources	\$462,078	\$937,147	\$1,318,152	\$1,159,550	\$186
Total	<u>\$462,078</u>	<u>\$937,147</u>	<u>\$1,318,152</u>	<u>\$1,159,550</u>	<u>\$186</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**LEARNING SERVICES**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$619,364	\$608,874	\$698,463	\$584,600	\$94
Benefits	156,411	188,545	173,584	183,500	29
Purchased Services	59,572	39,700	62,957	57,350	9
Supplies & Equipment	134,321	172,930	275,683	379,050	71
Total	<u>\$969,668</u>	<u>\$1,010,049</u>	<u>\$1,210,687</u>	<u>\$1,204,500</u>	<u>\$203</u>
 <b>Expenditures by Program:</b>					
Improvement of Instruction	\$772,083	\$813,824	\$988,952	\$544,200	\$87
Curriculum	47,899	109,630	85,056	483,000	81
District Media Program	99,686	86,595	86,679	127,300	24
School Resource Officers	50,000	-	50,000	50,000	11
Total	<u>\$969,668</u>	<u>\$1,010,049</u>	<u>\$1,210,687</u>	<u>\$1,204,500</u>	<u>\$203</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**PROFESSIONAL DEVELOPMENT**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$294,085	\$294,000	\$199,083	\$607,500	\$32
Benefits	79,556	87,060	49,536	198,500	8
Purchased Services	10,502	7,550	5,887	14,500	1
Supplies & Equipment	41,876	23,390	39,973	27,000	6
Total	<u>\$426,019</u>	<u>\$412,000</u>	<u>\$294,479</u>	<u>\$847,500</u>	<u>\$66</u>
 <b>Expenditures by Program:</b>					
Staff Training	\$212,403	\$198,427	\$149,112	\$629,000	\$101
Evaluation of Instruction	70,366	69,754	65,537	72,000	12
Tchr Advancement Prog	143,250	143,819	79,829	146,500	23
Total	<u>\$426,019</u>	<u>\$412,000</u>	<u>\$294,479</u>	<u>\$847,500</u>	<u>\$66</u>



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**TECHNOLOGY**

	<u>2012-13</u> Actual	<u>2013-14</u> Budget	<u>2013-14</u> Estimated	<u>2014-15</u> Budget	<u>Cost Per</u> <u>Student</u>
<b>Expenditures by Object:</b>					
Salaries	\$753,694	\$740,311	\$791,712	\$825,000	\$132
Benefits	190,524	214,815	213,961	259,800	42
Purchased Services	698,732	695,500	984,817	832,000	133
Supplies & Equipment	398,759	88,600	62,660	68,100	11
Total	<u>\$2,041,709</u>	<u>\$1,739,226</u>	<u>\$2,053,151</u>	<u>\$1,984,900</u>	<u>\$318</u>
 <b>Expenditures by Program:</b>					
Technology	<u>\$2,041,709</u>	<u>\$1,739,226</u>	<u>\$2,053,151</u>	<u>\$1,984,900</u>	<u>\$318</u>
Total	<u>\$2,041,709</u>	<u>\$1,739,226</u>	<u>\$2,053,151</u>	<u>\$1,984,900</u>	<u>\$318</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**MAINTENANCE**

	2012-13 Actual	2013-14 Budget	2013-14 Estimated	2014-15 Budget	Cost Per Student
<b>Expenditures by Object:</b>					
Salaries	\$888,783	\$756,342	\$800,603	\$849,900	\$136
Benefits	234,564	221,879	257,611	269,400	43
Purchased Services	220,053	190,100	356,407	189,400	30
Supplies & Equipment	445,551	412,250	468,228	411,750	66
Total	<u>\$1,788,951</u>	<u>\$1,580,571</u>	<u>\$1,882,849</u>	<u>\$1,720,450</u>	<u>\$275</u>
 <b>Expenditures by Program:</b>					
Supervision of Maintenance	\$254,090	\$183,927	\$201,481	\$200,500	\$32
Maintenance	1,133,975	1,011,570	1,103,680	1,109,300	177
Custodial	236,166	232,592	273,907	235,650	38
Grounds Care	164,720	152,482	303,781	175,000	28
Total	<u>\$1,788,951</u>	<u>\$1,580,571</u>	<u>\$1,882,849</u>	<u>\$1,720,450</u>	<u>\$275</u>

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **OTHER FUNDS**

State law requires each Board of Education to approve expenditures of all funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts and with its own assets, liabilities, and fund equity, which are segregated for the purpose of conducting specific activities of the district in accordance with special regulations, restrictions, and limitations.

This section of the budget document presents all funds, other than the General Fund, for review and comparison purposes. In order, they are:

- Bond Redemption Fund
- Capital Reserve Fund
- Charter School Fund
- Designated Purpose Grants Fund
- District Housing Fund
- Employee Benefit Trust Fund
- Food Service Fund
- Student Activity Fund
- Transportation Fund

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### BOND REDEMPTION FUND

**Legal Citation:** The District has a tax levy for bonded indebtedness, therefore, this fund is required by Colorado Revised Statute 22-45-103(b).

**Purpose:** The Bond Redemption Fund provides revenues based on a property tax mill set by the School Board to satisfy the District's bonded indebtedness on an annual basis.

**Revenues:** The sole revenue for the Bond Redemption Fund is property tax revenue. The projected mill levy for 2014 paid in the spring of 2015 is 5.382 mills based on an estimated assessed valuation of \$2,453,454,203.

**Expenditures:** The expenditures for this fund are principal, interest, and service fees for the voter approved bonds. Outstanding indebtedness at June 30, 2014, will be \$196,324,230 with final maturity scheduled for December 1, 2027. The reserve balance represents a timing issue in the Bond Redemption Fund. Taxes collected in the spring must be used to pay the June and December debt payment of the same calendar year. Therefore, at the end of the District's fiscal year, June taxes have been collected but the second calendar debt payment has not been made. The taxes are held in reserve to make the December principal and interest payment. The following table presents the scheduled principal and interest payments to maturity:

	<u>Year</u>		<u>Interest</u>		<u>Principal</u>
2013-14	\$ 7,480,000		\$ 6,398,384		\$ 13,878,384
2014-15	7,405,000		6,100,463		13,505,463
2015-16	8,335,000		5,741,463		14,076,463
2016-17	8,800,000		5,332,338		14,132,338
2017-18	9,205,000		4,886,463		14,091,463
2019-2023	53,190,000		17,203,269		70,393,269
2024-2027	52,060,000		4,186,850		56,246,850
	\$ 146,475,000		\$ 49,849,230		\$ 196,324,230

The computation of the district's legal debt margin is determined as 20 percent of assessed valuation, less the principal amount of bonded debt outstanding. As of June 30, 2014 the legal debt margin calculation is estimated to be as follows:

2014 estimated assessed valuation		\$2,450,000,000
Times- Limited Percent		x20%
Legal Debt Limit		\$ 490,000,000
Less Outstanding Bonded Debt		(131,650,000)
Legal Debt Margin		\$ 358,350,000

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**BOND REDEMPTION FUND**

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2013-14</u> <u>Estimated</u>	<u>2014-15</u> <u>Budget</u>
<b>Beginning Fund Balance</b>	<u>\$11,896,492</u>	<u>\$ 10,922,505</u>	<u>\$ 10,922,505</u>	<u>\$ 10,032,505</u>
<b>Revenue:</b>				
Property taxes	<u>14,751,813</u>	<u>14,500,000</u>	<u>12,990,000</u>	<u>13,509,000</u>
Total Revenue	<u>14,751,813</u>	<u>14,500,000</u>	<u>12,990,000</u>	<u>13,509,000</u>
<b>Expenditures:</b>				
Principal	\$ 7,430,000	\$ 7,110,000	\$ 7,480,000	\$ 7,405,000
Interest	7,422,212	7,100,813	6,398,000	6,101,000
Paying agent fees	873,588	2,000	2,000	3,000
Total Expenditures	<u>15,725,800</u>	<u>14,212,813</u>	<u>13,880,000</u>	<u>13,509,000</u>
<b>Net Change in Fund Balance</b>	(973,987)	287,187	(890,000)	-
<b>Ending Fund Balance</b>	<u><u>\$ 10,922,505</u></u>	<u><u>\$ 11,209,692</u></u>	<u><u>\$ 10,032,505</u></u>	<u><u>\$ 10,032,505</u></u>
<b>Appropriation</b>				<u><u>\$ 23,541,505</u></u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**CAPITAL RESERVE FUND**

**Legal Citation:** This fund was required by Colorado Revised Statute 22-45-103(C).

**Purpose:** The Capital Reserve Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of school buses and/or other equipment. Also, the Fund is used to repay principal and interest on the September 2010 Certificates of Participation through 2041. Principal and interest total about \$1,670,000 for fiscal years 2015 and 2016. Beginning in 2017, principal and interest payments decline to \$600,000 per year.

**Revenues:** The revenue for this fund is a transfer from the General Fund.

**Expenditures:** The expenditures in this fund must exceed \$2,500 per remodel at facilities and \$1,000 per unit for equipment. Expenditures from this fund include buses, other vehicles, ADA projects, instructional equipment, technology equipment and remodeling facility projects.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**CAPITAL RESERVE FUND**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	<u>\$ 3,960,781</u>	<u>\$ 4,254,969</u>	<u>\$ 4,254,969</u>	<u>\$ 3,500,000</u>
<b>Revenue:</b>				
Transfer from General Fund	1,037,639	2,020,247	2,450,000	2,020,000
Certificates of Participation	-	-	-	-
Other local income	41,679	124,450	30,031	40,000
Total Revenue	<u>1,079,318</u>	<u>2,144,697</u>	<u>2,480,031</u>	<u>2,060,000</u>
<b>Expenditures:</b>				
Facility Improvements	\$ 647,920	\$ 550,000	\$ 590,000	\$ 109,000
COP Payments	-	1,669,428	1,670,000	1,661,000
Buses	-	147,000	263,000	-
Arbitrage	137,210	-	-	-
Instructional computers	-	650,000	712,000	250,000
Fund Balance Reduction Exp:				
Transportation- Buses	-	-	-	300,000
Technology	-	-	-	645,000
Facility Repairs	-	-	-	595,000
Total Expenditures	<u>\$ 785,130</u>	<u>\$ 3,016,428</u>	<u>\$ 3,235,000</u>	<u>\$ 3,560,000</u>
<b>Net Change in Fund Balance</b>	294,188	(871,731)	(754,969)	(1,500,000)
<b>Ending Fund Balance</b>	<u><u>\$ 4,254,969</u></u>	<u><u>\$ 3,383,238</u></u>	<u><u>\$ 3,500,000</u></u>	<u><u>\$ 2,000,000</u></u>

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **CHARTER SCHOOL FUND**

**Legal Citation:** This fund is required but Charter School transactions are considered part of the General Fund. A different fund number is used so charter school activities can be identified.

**Purpose:** The Eagle County Charter Academy Fund is designed to display the financial activities of the Charter. By contract with the District, the Charter Board is responsible for the financial management of the Charter, however its financial activities must be reported as part of the District. A detailed report of the Charter's budgets and financial statements can be found on their web site.

**Revenue:** The district allocates approximately \$8,253 per student to each charter school based on their October 1 funded pupil count. The schools raise additional money from other sources such as foundations and donations.

**Charter School Concept:** A charter school in Colorado is a public school operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district, operating under a contract or "charter" contract between the members of the charter school community and the local board of education. The "charter," as defined in the Charter Schools Act (Sections 22-30.5-101et. seq. C.R.S.), spells out the school goals, standards, education design, governance and operations. The degree of autonomy to be exercised by the charter school on such issues as personnel, curriculum and facilities is negotiated between the charter applicants and the local school district and reflected in the charter. School-centered governance, autonomy, and a clear design for how and what students will learn are the essential characteristics of a charter school. Under Colorado law, a charter school is not a separate legal entity independent of the school district, but rather is a public school defined uniquely by a charter and partially autonomous while remaining within the school district.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**CHARTER SCHOOL FUND**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	\$ 3,376,757	\$ 504,790	\$ 3,525,302	\$ 672,272
<b>Revenue:</b>				
Property Tax Allocation	2,087,649	2,252,760	2,278,055	2,325,435
BEST Grant	8,404,014	-	658,732	0
Other local income	1,000,851	1,060,675	1,111,488	1,098,677
Food Service	-	-	64,000	65,280
<b>Total Revenue</b>	<u>11,492,514</u>	<u>3,313,435</u>	<u>4,112,275</u>	<u>3,489,392</u>
<b>Expenditures:</b>				
Salaries	\$ 1,703,004	\$ 1,839,719	\$ 1,846,300	1,824,080
Benefits	516,470	628,378	630,765	685,433
Purchased Services	585,594	650,000	660,000	600,000
Supplies & Equipment	107,684	145,336	143,962	258,557
Facilities	8,431,217	31,806	3,628,128	31,170
Food Service	-	-	56,150	57,275
<b>Total Expenditures</b>	<u>11,343,969</u>	<u>3,295,239</u>	<u>6,965,305</u>	<u>3,456,515</u>
<b>Net Change in Fund Balance</b>	148,545	18,196	(2,853,030)	32,877
<b>Ending Fund Balance</b>	<u>\$ 3,525,302</u>	<u>\$ 522,986</u>	<u>\$ 672,272</u>	<u>\$ 705,149</u>
<b>Appropriation</b>				<u>\$ 4,161,664</u>

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **DESIGNATED PURPOSE GRANTS FUND**

**Legal Citation:** This fund is optional under Colorado Revised Statutes. However, based on federal reporting requirements, the district has chosen to maintain all federal grants in a separate fund.

**Purpose:** The Designated Purpose Grants Fund is provided to maintain separate accounting for federal grant programs, which are restricted as to the type of expenditures for which they may be used, and which may have a different fiscal period than that of the district.

**Revenue:** The district seeks grants from federal sources to provide additional and/or alternative funding for school district programs. As grants are received, the Board of Education formally accepts the grant, which establishes the accounting records for the grant.

Significant grants currently received by the district include:

- \* Head Start - Provides a preschool program for children identified as low income
- \* Special Ed IDEA Part B - Provides salary and benefits to a portion of our Special Education teachers and assistants.
- \* Title I - Provides salary and benefits for reading at Avon, Eagle, Edwards, Gypsum, Red Hill, Homestake Peak, and Red Sandstone Elementary schools
- \* School Based Health Clinic - Provides for operation of a school based health clinic at Avon Elementary School
- \* Colorado Legacy Foundation - Provides training and stipends for teachers on writing and implementing the new curriculum.

**Expenditures:** Expenditures for designated purpose grants must be made in accordance with the conditions of each grant.

# EAGLE COUNTY SCHOOLS

## Eagle, Colorado

### DESIGNATED PURPOSE GRANT FUND

<u>CFDA Number</u>	<u>Grant</u>	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
84.01	Special Education Child Find	\$ -	\$ 20,958	\$ -	\$ 20,958
84.010	Title I Literacy	515,201	463,157	572,440	714,955
84.011	Migrant State, Title I-C	193,281	193,213	44,042	-
84.027	Special Ed IDEA Part B	1,016,821	1,061,528	986,565	1,083,689
84.048	Carl Perkins	41,890	35,000	41,485	40,000
84.13	SWAP Grant	61,438	125,375	70,205	-
84.17	Special Education IDEA Preschool	24,165	24,238	25,033	25,033
84.365	Title III, Immigrant Education	160,207	177,903	132,048	130,315
84.366	Math/Science	54,647	750,000	750,000	500,000
84.367	Title II, Teacher Quality	114,190	107,344	105,318	104,036
84.412	Race to the Top School Readiness	-	-	1,825	2,200
84.413	Race to the Top	-	-	29,639	-
93.600	Headstart	447,968	444,851	447,968	453,636
State	Charter School Cap Construction	-	-	-	-
State	Charter School BEST Grant	-	-	-	-
93.5	School Based Health Clinic	203,176	-	-	-
Private	VVF Great Start Summer Program	114,122	130,000	-	-
Private	CO Health Foundation (SBHC*)	217,750	75,000	95,848	68,785
Private	Caring for Colorado (SBHC)	40,647	30,000	59,353	-
Private	El Pomar (SBHC)	-	20,000	20,000	-
Private	Colorado Rural Health (SBHC)	30,763	-	-	-
Private	CO Dept of Public Health (SBHC)	-	-	194,121	231,401
Private	Action for Healthy Kids	-	-	10,000	-
Private	Co Health Found (Food Service)	90,215	-	-	-
Private	BMHS Chinese Program	44,046	28,000	50,210	44,450
Private	Temple Buell Foundation	9,237	-	22,329	25,000
Private	Single Point of Entry (Wayfinder)	132,454	125,000	100,065	125,000
Private	Colorado Legacy Foundation	381,510	-	312,699	-
Private	Womens Foundation	4,443	4,000	-	4,000
	New Grants Not Yet Identified	20,349	2,250,000	50,642	800,000
		<u>\$ 3,918,520</u>	<u>\$ 6,065,567</u>	<u>\$4,121,834</u>	<u>\$4,373,458</u>

\*SBHC=School Based Health Clinic

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**DISTRICT HOUSING FUND**

**Legal Citation:** This fund is optional under Colorado Revised Statutes.

**Purpose:** The District Housing Fund is used to account for the rental and maintenance of housing provided to district employees. Currently the district rents sixteen trailer spaces at Maloit Park, two trailer spaces in Gypsum, two apartments at the East Bus Barn, five houses in Gypsum, two houses in Dotsero and one house at Maloit Park.

**Revenue:** The revenue received is from rent paid by tenants. Rents are currently set at \$300/month for a trailer space, \$765 to \$1,000/month for a house and \$765/month for an apartment.

**Expenditures:** Expenditures are directly attributable to upkeep and repair of the properties. Appliances, carpet and tile are replaced on a rotating schedule or as needed basis.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**DISTRICT HOUSING FUND**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	<u>\$1,009,264</u>	<u>\$1,017,435</u>	<u>\$1,017,435</u>	<u>\$1,017,435</u>
<b>Revenue:</b>				
Rental Income	\$139,482	\$160,000	\$138,000	\$160,000
Capital contribution	-	-	-	-
<b>Total Revenue</b>	<u>139,482</u>	<u>160,000</u>	<u>138,000</u>	<u>160,000</u>
<b>Expenditures by Program:</b>				
Salaries	\$ 18,044	\$ 25,000	\$ 21,000	\$ 21,000
Benefits	4,976	7,500	7,000	8,000
Repairs and maintenance	39,846	50,000	40,000	54,000
Utilities	34,339	65,650	33,000	40,000
Depreciation/amortization	34,106	40,000	37,000	37,000
<b>Total Expenditures</b>	<u>131,311</u>	<u>188,150</u>	<u>138,000</u>	<u>160,000</u>
<b>Net Change in Fund Balance</b>	8,171	(28,150)	-	-
<b>Ending Fund Balance</b>	<u>\$ 1,017,435</u>	<u>\$ 989,285</u>	<u>\$ 1,017,435</u>	<u>\$1,017,435</u>
<b>Appropriation</b>				<u>\$1,177,435</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EMPLOYEE BENEFIT TRUST FUND**

**Legal Citation:** This fund is optional under Colorado Revised Statutes.

**Purpose:** The Employee Benefit Trust Fund was discontinued as of January 1, 2014. This plan was administered by a third party administrator. The PPO plan insured 444 single employees and 133 families. A HSA plan was introduced in 2011-12. The HSA was funded by the employee and had tax free deposits.

**Revenue:** The revenue to the fund was premiums from the district and employees for health and dental insurance. As of January 1, 2014, the Fund had no additional revenue.

**Expenditures:** Expenditures include claims, stop-loss premiums and administration fees. The Fund continues to pay for claims incurred prior to the end of the plan. The fund will be closed after all claims have been paid.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**EMPLOYEE BENEFIT TRUST FUND**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	\$ 1,763,542	\$ 1,513,902	\$ 1,513,902	\$ 500,000
Contributions	5,585,646	7,400,000	2,495,000	-
<b>Total Revenue</b>	<u>5,585,646</u>	<u>7,400,000</u>	<u>2,495,000</u>	<u>-</u>
<b>Expenditures:</b>				
Claims	\$ 5,107,030	6,250,000	\$ 3,142,902	\$ 499,098
Prescription claim	-	500,000	-	-
Premiums	410,478	250,000	200,000	-
Fees	317,778	370,000	160,000	902
Supplies	-	2,500	6,000	-
<b>Total Expenditures</b>	<u>5,835,286</u>	<u>7,372,500</u>	<u>3,508,902</u>	<u>500,000</u>
<b>Net Change in Fund Balanc</b>	(249,640)	27,500	(1,013,902)	(500,000)
<b>Ending Fund Balance</b>	<u>1,513,902</u>	<u>1,541,402</u>	<u>500,000</u>	<u>-</u>
<b>Appropriation</b>				<u>\$ 500,000</u>

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**FOOD SERVICE FUND**

**Legal Citation:** This fund is mandatory under the Colorado Code of Regulations 301-11-3.11.

**Purpose:** The Food Service Fund provides meals at 14 of the 18 schools in the district.

**Revenues:** Revenue is generated by student and adult meal sales, as well as offering individual items for sale a la carte. The Food Service program receives a federal reimbursement for a portion of the meals served and participates in the federal commodity program.

School lunch prices will not increase for 2014-15 and are as follows:

Elementary student	\$3.00
Middle school student	3.25
High school student	3.25
Milk carton	.50

**Expenditures:** The Food Service Fund is working towards supporting all expenditures with revenue collections. The General Fund is supporting the Food Service Fund with an operating transfer in 2014-15.



**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**FOOD SERVICE FUND**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	\$ 69,494	\$ 366,317	\$ 366,317	\$ 326,317
<b>Revenue:</b>				
Food sales	835,618	569,180	620,000	575,000
Federal reimbursement	958,126	910,000	1,000,000	985,000
USDA donated commodities	64,833	70,000	80,000	90,000
State reimbursement	24,560	44,000	20,000	50,000
General Fund Subsidy	50,000	100,000	100,000	100,000
Total Revenue	<u>1,933,137</u>	<u>1,693,180</u>	<u>1,820,000</u>	<u>1,800,000</u>
<b>Expenditures:</b>				
Salaries	\$ 681,691	\$ 690,200	\$ 770,000	\$ 727,200
Benefits	195,585	206,900	230,000	230,400
Purchased services	8,142	31,100	20,000	21,100
Food and milk	575,776	575,000	640,000	627,200
Supplies	67,707	66,780	60,000	150,900
Equipment	76,945	3,200	100,000	3,200
Depreciation/amortization	30,468	20,000	40,000	40,000
Total Expenditures	<u>1,636,314</u>	<u>1,593,180</u>	<u>1,860,000</u>	<u>1,800,000</u>
<b>Net Change in Fund Balance</b>	296,823	100,000	(40,000)	-
<b>Ending Fund Balance</b>	<u>\$ 366,317</u>	<u>\$ 466,317</u>	<u>\$ 326,317</u>	<u>\$ 326,317</u>
<b>Appropriation</b>				<u>\$ 2,126,317</u>

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **STUDENT ACTIVITY FUND**

**Legal Citation:** This fund is optional under Colorado Revised Statutes.

**Purpose:** The Student Activity Fund provides extracurricular activities at the elementary, middle, and high school levels, which are completely self-supporting.

**Revenue:** This fund receives revenue from pupil participation fees and other fund-raising activities.

**Expenditures:** Expenditures could provide for the following:

#### **Elementary School Activities:**

- Assemblies
- End of Year Field Trip
- Learn To Ski
- Publications
- School Store

#### **Middle School Activities:**

- Assemblies
- Class Activities
- Field Trips
- Learn To Ski
- Student Council
- Yearbook

#### **High School Activities:**

- Class Activities
- Drama
- Speech/Debate
- Student Council
- Yearbook
- Athletics

#### **Foundation Activities:**

- Wild West Days
- Donations
- Directed Giving

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**STUDENT ACTIVITY FUND**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	<u>\$ 1,114,643</u>	<u>\$ 1,187,938</u>	<u>\$ 1,187,938</u>	<u>\$ 1,187,938</u>
<b>Revenue:</b>				
Student programs	1,037,224	1,100,000	1,150,000	1,100,000
Public Ed Foundation	433,254	300,000	300,000	350,000
Total Revenue	<u>1,470,478</u>	<u>1,400,000</u>	<u>1,150,000</u>	<u>1,450,000</u>
<b>Expenditures:</b>				
Elementary programs	\$ 298,858	\$ 500,000	\$ 300,000	\$ 300,000
Middle school programs	142,083	300,000	250,000	200,000
High school programs	505,134	500,000	300,000	550,000
Public Education Foundation	451,108	450,000	300,000	400,000
Total Expenditures	<u>1,397,183</u>	<u>1,750,000</u>	<u>1,150,000</u>	<u>1,450,000</u>
<b>Net Change in Fund Balance</b>	73,295	(350,000)	-	-
<b>Ending Fund Balance</b>	<u>\$ 1,187,938</u>	<u>\$ 837,938</u>	<u>\$ 1,187,938</u>	<u>\$ 1,187,938</u>
<b>Appropriation</b>				<u>\$ 2,637,938</u>

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **TRANSPORTATION FUND**

**Legal Citation:** The voters of Eagle County School District approved a tax levy to pay for up to \$1,000,000 in excess transportation costs on November 3, 1998, therefore, this fund is required by Colorado Revised Statute 22-45-103(f).

**Purpose:** The Transportation Fund provides revenues based on a property tax mill set by the School Board to satisfy the District's excess transportation costs on an annual basis.

**Revenues:** The revenue for the Transportation Fund is property tax revenue and the reimbursement from the state for categorical transportation expenses. The projected mill levy for 2014-15 is 0.400 mills based on an estimated assessed valuation of \$2,500,000,000.

**Expenditures:** The expenditures for this fund are the current operating expenditures for providing pupil transportation to and from school, exclusive of the purchase or lease of pupil transportation vehicles or other capital outlays. Expenditures include salary and benefits of bus drivers, maintenance and repair of vehicles, motor fuel and oil and supervision of the transportation department.

**EAGLE COUNTY SCHOOLS**  
**Eagle, Colorado**

**TRANSPORTATION FUND**

	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Estimated</u>	2014-15 <u>Budget</u>
<b>Beginning Fund Balance</b>	\$ 17,184	\$ 17,163	\$ 17,163	\$ 37,288
<b>Revenue:</b>				
Property tax	\$ 994,913	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Specific ownership tax	40,642	42,000	42,000	44,000
State categorical	489,887	425,000	440,000	440,000
Other income	133,297	375,000	400,000	400,000
Transfer	200,544	500,000	500,000	500,000
Total Revenue	1,859,283	2,342,000	2,382,000	2,384,000
<b>Expenditures:</b>				
Salaries	\$ 1,342,596	\$ 1,262,214	\$ 1,294,660	\$ 1,320,000
Benefits	375,320	391,286	432,371	450,000
Purchased services	73,251	75,000	94,844	100,000
Supplies and equipment	551,867	613,500	540,000	500,000
Total Expenditures	1,859,304	2,342,000	2,361,875	2,370,000
<b>Net Change in Fund Balance</b>	\$ (21)	-	\$ 20,125	\$ 14,000
<b>Ending Fund Balance</b>	\$ 17,163	\$ 17,163	\$ 37,288	\$ 51,288
<b>Appropriation</b>				\$ 2,407,288

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **GLOSSARY**

This glossary contains definitions of terms used in the budget, not specifically defined elsewhere, and such additional terms as necessary to provide a common understanding concerning financial account procedures for schools.

**Abatements:** A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

**Accounting System:** The total structure of records and procedures which record, classify, and report information on the financial position and operations of the school district or any of its funds or account groups.

**Account Group:** These groups account for and control general fixed assets and general long-term debt.

**Accrual Basis:** The basis of accounting under which revenues are recorded when they are levied and expenditures are generally recorded when a related liability is incurred, regardless of when the revenue is actually received or the payment is actually made.

**Americans With Disabilities Act (ADA):** This is federal legislation which mandates non-discrimination on the basis of handicap or disability and prescribes that services, activities, programs and facilities be accessible to and usable by handicapped or disabled persons.

**Appropriation:** A specific amount of money authorized by the Board of Education for the purchase of goods/services. This represents the annual spending plan for the district. An appropriation is usually limited in amount and the time when it may be expended.

**Asbestos Hazard Emergency Response Act (AHERA):** This is a regulation that requires schools to conduct inspections, develop comprehensive asbestos management plans, and select asbestos response action to deal with asbestos hazards.

**Assessed Valuation:** This is the value placed on property, both land and building, by the Eagle County Assessor. Property taxes are paid on the basis of a property's assessed valuation, which does not necessarily correspond to the property's market value.

**Assessment Ratio:** A percentage used to multiply the market value of a home which results in the assessed value of that home.

**Balance Sheet:** A summarized statement, as of a given date, of the financial position of the district per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **GLOSSARY**

**Benefits:** Money budgeted for benefits of all paid personnel which includes: P.E.R.A., medical, dental and vision insurance, Medicare, unemployment and disability.

**Board of Education:** The elected body that has been created according to state law and vested with responsibilities for education activities in a given geographical area.

**Bonded Debt:** An obligation resulting from the borrowing of money through issuance of General Obligation Bonds by the school district.

**Bond, General Obligation:** A written promise to pay specified amounts of money at certain times in the future and carrying interest at fixed rates. The obligation to pay is backed by the taxing authority of the district. The items that these funds can be used for are stated on the ballot when the issue is presented to the people. Money can be spent only for these authorized purposes. Proceeds from bond issues cannot be used to pay the daily operating expenses of a school district.

**Budget:** An annual financial plan that identifies revenues specifies the type and level of services to be provided, and establishes the amount of money, which can be spent. This is a pre-plan to the appropriation and is used by the district in establishing annual mill levies.

**Budgetary Reserve:** This account is not an expenditure function or account. It is strictly a budgetary account to provide for contingencies.

**Business Services:** Those activities concerned with the administering of the district's business functions, the accounting for purchasing, data processing, storage and district physical inventories.

**Capital Outlay:** School district expenditures for the acquisition of fixed assets which are presumed to have benefits for more than one year and which cost at least \$750.00 for equipment and \$2,500 for remodeling projects. Examples include the acquisition of land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles and equipment.

**Categorical Programs:** In addition to the Total Program funding provided by the Public School Finance Act of 1994 (as amended), school districts receive state funding to pay for transportation, special education, vocational education, and the English Language Proficiency Act. These programs are referred to as "categorical" programs. Eagle County School District is capable of funding the entire Total Program using only specific ownership taxes and property taxes. The district must also fund their categorical programs where possible by increasing the property tax mill levy. As such, the district "buys out" state funding of the programs using the additional property tax revenue generated by the increased mill levy.

**CDE:** Colorado Department of Education.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **GLOSSARY**

**Contracted Services:** Labor, materials and other costs for services rendered by personnel who are not on the payroll of the school district.

**Debt Service:** Includes payments of both principal and interest on all debt of the school district.

**Elementary School:** A school composed of a span of grades from pre-school through grade five.

**Encumbrances:** Purchase orders, contracts, and/or other commitments that are chargeable to an appropriation. Encumbrances are not liabilities and therefore are not recorded as expenditures until receipt of material or service. Encumbrances are used in the accounting records for budgetary control.

**Enterprise Fund:** A self-supporting fund designed to account for activities supported by user charges. An example is the Employee Benefit Trust fund.

**Entitlement:** Payments guaranteed by the state legislature to eligible recipients for a certain period of time.

**Equipment:** Money budgeted for the purchase of equipment to be used in the operation of the school district. Equipment is further defined as an item that retains shape and appearance with use. It is more feasible to repair than replace. Under normal use and care lasts more than one year.

**ESL:** English As A Second Language. A program for students whose first language is one other than English.

**Expenditures:** These are charges incurred, whether paid or not paid, which benefit the current period.

**Federal Sources:** That revenue from funds collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which were collected within such school districts. Examples of this revenue would be restricted or unrestricted Grants-in-Aid such as funds for Handicapped Children, Vocational Educational, Head Start, and Drug Free programs.

**Fiscal Year:** A twelve-month period of time to which the annual budget applies and at the end of which the district determines its financial position and the results of its operations. The school district's budget year begins July 1 and ends June 30.



# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **GLOSSARY**

**Food Services:** This service area includes the preparation and serving of lunches and delivery of food.

**Function:** This term refers to an expenditure or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

**Fund:** A fund is a fiscal and accounting entity, with a self-balancing set of accounts which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures.

**Fund Balance:** The excess of assets of a fund over its liabilities and reserves.

**Fund Balance Appropriations:** Monies appropriated from the district's fund balance to offset the shortfall in expected revenues.

**Fund Transfers:** The transfer of funds from the General Fund to other funds.

**Funded Pupil Count:** A district's pupil count for funding purposes under the School Finance Act. The funded pupil count is expressed in full-time equivalent (FTE) pupils. An FTE count is designed to reflect the amount of time a student spends in an instructional setting.

**GAAP:** Generally Accepted Accounting Principals. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund:** This is the general operating fund of the District. All activities of the District are accounted for through this fund except for those required to be accounted for in another fund.

**GFOA:** Government Finance Officers Association.

**GPA:** Grade point average. The average is found by assigning points to a letter grade, i.e. A=4, B=3, etc. and averaging the total.

**Hold Harmless:** Changes in school finance laws resulted in the creation and funding of "hold harmless" districts. A district is held harmless under the old law because the Total program amount was greater than the amount otherwise calculated by the formula in the new law. Therefore districts were allowed to operate with higher funding amount. This is now part of the override election.

**ILP:** Individualized Learning Plan required for special education students by Federal Law.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **GLOSSARY**

**Instructional Staff Services:** Those activities associated with assisting the instructional staff in improving the content and process of providing learning experiences for students. These activities include library/audio-visual operations, curriculum development, and staff development.

**Levy:** To impose taxes or special assessments.

**Local Sources:** That amount of money produced within the boundaries of the school district and available to the School District for its use. Examples of this revenue would be property taxes, interest income, rental and tuition payments.

**Middle School:** A secondary school composed of grades six through eight.

**Mill:** Property tax rate per thousand dollars of assessed value. One mill is equal to \$1.00 per \$1,000 of assessed value. To calculate the tax rate, the total property tax amount levied by the district is divided by the assessed valuation of the taxable property, divided by 1,000.

**Minimum State Aid District:** A district that is able to raise its entire total program funding from local property taxes. The mill levy in a minimum state aid district is adjusted downward to assure that the district receives a minimum amount of per pupil funding in state aid.

**Object:** As applied to expenditures, this term has reference to an article purchased or services received; for example, salaries, employee benefits or supplies.

**Other Financing Sources:** These include funds received from the proceeds from long term debt, receipt of inter fund transfers.

**Override Elections:** A school district may desire to spend more property tax revenues than required to fund its Total Program. In this event, a district must seek authorization from its voters to raise and expend "override" property tax revenues. The total additional property tax revenues that may be authorized at an election cannot exceed 20% of the district's Total Program or \$200,000, whichever is greater.

**Program:** The effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

**Property Tax:** The general property tax is levied on land and buildings located within the school district. It is essentially a real estate or real property tax. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

# **EAGLE COUNTY SCHOOLS**

## **Eagle, Colorado**

### **GLOSSARY**

**Property Tax Carryforward:** In 1992, school districts began to use a July through June budget year rather than the calendar year on which they previously had been operating. This change caused some districts to generate property taxes greater than total program needs. Districts are required to carry forward the excess property tax collections for use in later budget years. Annually, districts carry forward balances to offset any State Share, including Minimum State Share, or state categorical program funding which they otherwise would be eligible to receive. Since 1995-96, districts are allowed to spend up to 10% of their available carryforward balances for any lawful purpose or up to 100% of their balances for capital needs.

**Proprietary Fund:** This fund type accounts for District activities that are similar to business operations in the private sector or where the reporting focus is on determining net income, financial position, and cash flow. The Food Service Fund is a proprietary fund that accounts for all revenues, food purchases, and costs and expenses for the Food Service program.

**Public School Finance Act of 1994:** CRS 22-53-101, et. Seq., enacted in 1994, seeks to provide for a thorough and uniform system of public schools throughout the state. It requires that all school districts operate under the same finance formula and that equity considerations dictate all districts be subject to the expenditure and maximum levy provisions of this act. Colorado's 176 school districts each have a different per-pupil funding based upon four factors: size adjustment, cost of living adjustment, personnel costs factor, and at-risk factor.

**Purchased Services:** Money budgeted for contracted services, utilities, staff training, maintenance and repair items, and legal services.

**Regular Programs:** Provides for regular education of elementary and secondary students (K-through 12). This does not include special education, second language acquisition or preschool.

**SAAC:** School Advisory Accountability Committee

**Salaries:** Money budgeted for all paid personnel of the school district.

**Self-Insurance:** The underwriting of one's own insurance rather than purchasing coverage from a private provider by identifying specific areas of risk and assessing actuarially sound charges.

**Senior High School:** A secondary school composed of grades nine through twelve.

**Special Revenue Fund:** These funds are maintained to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. These include the Capital Reserve Fund and District Housing Fund.