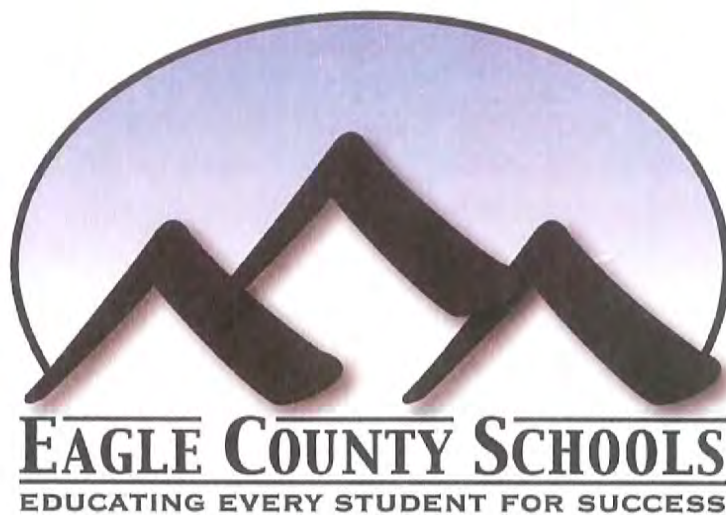


Eagle County School District



2013-14 Adopted Budget

Eagle County School District



2013-14 Adopted Budget

Prepared by Phil Onofrio, CFO

Eagle County Schools
Eagle, Colorado

BUDGET 2013-14
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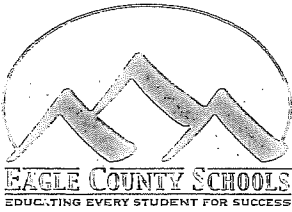
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SUPERINTENDENT'S BUDGET MESSAGE

Introduction

I am pleased to present the annual budget of Eagle County School District RE 50 J for fiscal year 2013-14. This document reflects budget recommendation by staff and community members, and decisions by the Board of Education, to align resources with expenditures necessary to provide a quality, educational financing plan.

Major Initiatives 2013-14 School Year

Inspiring students to develop a life-long passion for learning

Inspiration is a lofty goal. But, Eagle County teachers and support staff strive to deliver inspiration each day of the school year. Ensuring that learning is fun, engaging, and important are essential to improving student achievement. Parents, teachers, and community all come together on this one point: education is the foundation for future success.

Eagle County Schools ignites student engagement through our Five Pillars of Success

1. Supported and effective educators
2. Coherent and challenging academic standards
3. Innovative and engaging learning options
4. Aligned and meaningful assessments
5. Statewide and district accountability

The path ahead

In light of recent state-driven, negative-factor funding formulas, and related staff reductions, service reductions, and transportation reductions, the School Board and Superintendent's office reaffirms the District's commitment to world-class public education by focusing on:

- Creating, and maintaining, highly effective educators
 - Restoring faith in the performance-based pay program
 - Strengthening professional development for teachers and staff
 - Striving to be the top-paying district in the state to attract and retain the best

- Expanding creative programs that stimulate brain development and capture the imaginations of our students, including:
 - Early and continual immersion in multiple languages
 - Visual, dramatic, and musical arts
 - Sports
 - Business and career programs (auto, culinary, shop, vocational/technical)
- Supporting excellence in all support positions, facilities, and technology
- Providing additional support to students who need it, including:
 - Unique learning environments
 - Extended learning time
 - Enrichment and remediation
- Embedding technology throughout the learning process
- Communicating effectively about the increasingly complex and expensive nature of Education

Importantly, these organizational efforts are pursued concurrently with the continuation and completion of several key initiatives.

Initiative 1: Academic Standards (curriculum) and 2: Assessments

We're entering into our third year of piloting the new Common Core standards-based state curriculum. As we move into the 2013-14 school year, more curricular supports are becoming available. Additionally, the District is adding two Curriculum Coordinator/Developers. They will impact every teacher and student in our district by helping to develop, revise, and coordinate the curriculum that classroom teachers use to develop daily lessons and learning experiences.

Our research-supported initiative is an "inclusive set" of intentionally aligned components that form the Eagle County Schools Curricular System.

- **Units of study:** what children are taught in support of State standards
- **Pre- and post- unit common formative assessments:** feedback testing to guide instruction and confirm whether learning goals have been met
- **Formative assessment:** using daily interaction (observations, pop quizzes, homework, class work, participation) and data analysis to direct learning and give children consistent feedback that moves them toward the learning objective
- **Data teams practices:** analyzing student performance data to make instructional decisions designed to advance student achievement

Functioning together, the Curricular System helps students achieve mastery of grade-level or course-specific learning standards, by giving the teacher real time feedback on student comprehension, which directs individual instruction in the form of targeted teaching aligned with student need.

Considerable improvement has been made in the areas of common formative assessments, formative assessments and data teams practices. In the 2013-14 school year, we intend to further refine and master these practices so that by the end of the year, teachers will be relatively fluent in their use.

Initiative 3: Effective Educators and 4: Principal Support

As our central pillar of success, having effective educators and principals remains an on-going priority and area of focus. Since 2001, we have led the nation in educator evaluations and professional development. Research indicates that the single most important factor to shape student performance is the quality of the classroom teacher.

Accordingly, we strive to hire the best, retain the best, and help the best become even better. Our teachers are the heart and soul of our organization. The state-wide financial crisis has caused staff compensation to decline, hurting retention and morale.

We will address this in 2013-14 by restoring the 1.5% reduction/furlough of previous years. The District will also absorb a substantial increase in health care premiums. In addition, 0 to 1% of their performance pay bonus will be converted to an increase in salary, with the actual percentage dependent on individual performance.

Initiative 5: Accountability

Eagle County Schools strives to graduate students from high school who are college and/or career ready. To hold ourselves accountable, we have District and School level Accountability Committees. We monitor and benchmark our district against a litany of standardized tests and performance indicators. A primary test used for measuring success is the TCAP. Our Anglo students score very high on this statewide test. Our Latino students score in the middle to low middle. The difference between the two groups is the achievement gap.

We remain focused on preserving gains made in closing the achievement gap between our Anglo and Latino student groups. Though progress has been made, the gap remains unacceptably wide, and thus a priority for our continual improvement. Importantly, we see the shrinkage of the achievement gap as valid only if high performing Anglo children continue to improve their performance, too. An average performing district with a narrow achievement gap is not our goal. Our goal is a high-performing district regardless of student circumstances.

Infrastructure and technology

Investing in facility maintenance, transportation, and technology has been on a triage basis through the financial crisis. For 2013-14 we will be operating at a level that is still very close to a triage basis, but funds have been allocated to retire many computers that are beyond their useful lifecycle. Building maintenance will also see a small improvement, as will transportation.

Where inspiration and wisdom collide

By focusing on our primary mission, inspiring students to become lifelong learners, Eagle County Schools is concentrating its funding and efforts on areas that have the largest impact on students, primarily educators and support staff. Instructional supports and technology are a secondary focus, as ways to capture the imagination of students. Facilities and transportation are a tertiary focus, as quality environments and safe, efficient transportation also support student engagement.

The total 2013-14 appropriation for all funds is \$126,549,127.

General Fund	\$66,375,938
Bond Redemption Fund	26,058,467
Capital Reserve Fund	5,669,490
Designated Purpose Grants Fund	6,065,567
District Housing Fund	1,179,316
Employee Benefit Trust Fund	8,586,372
Food Service Fund	1,693,180
Student Activity Fund	2,342,000
Transportation Fund	2,342,000
Charter School Fund	6,255,833

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 21st century.

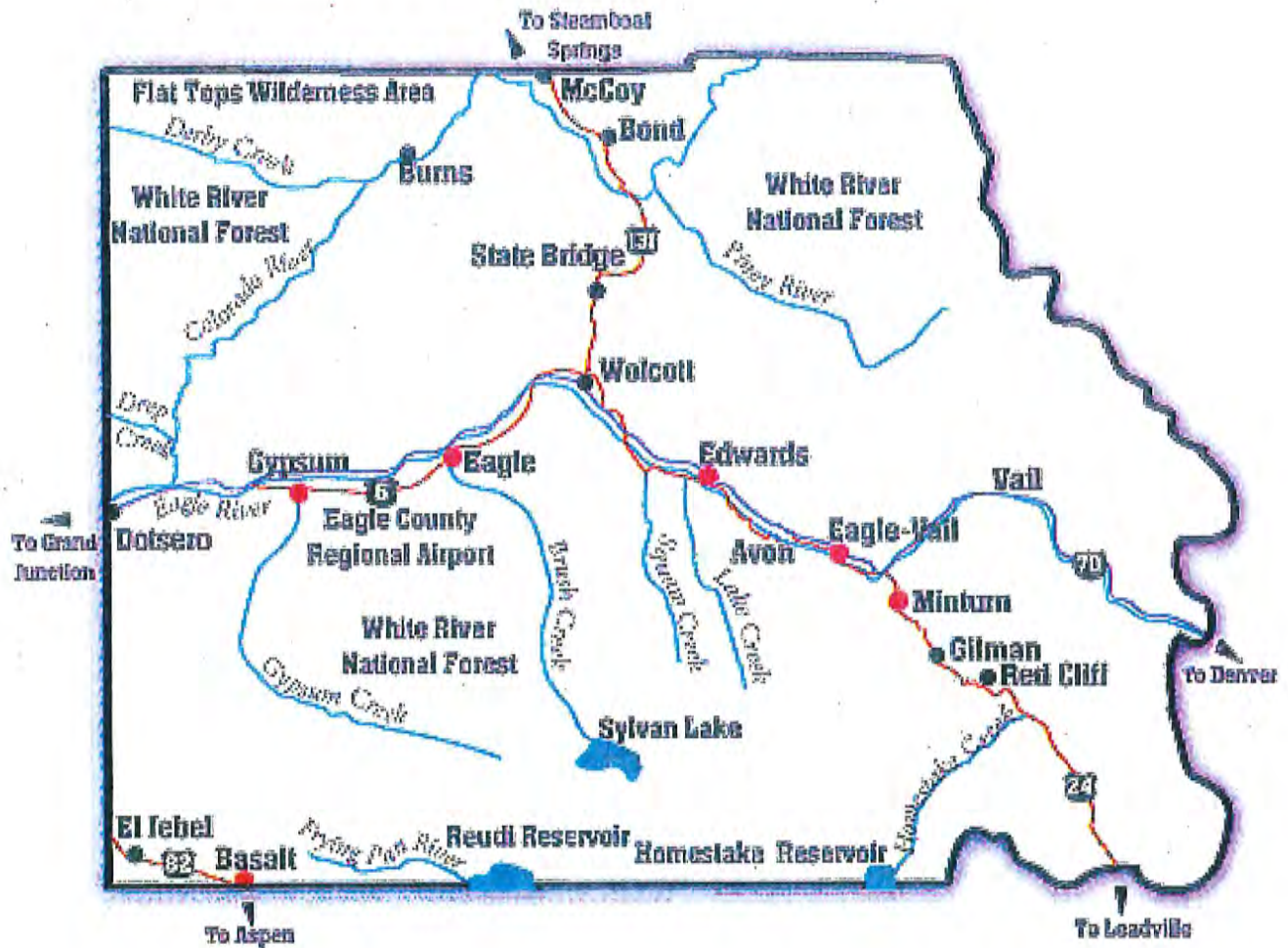
Residents take great pride in their dedication to outdoor recreational activities. They enjoy easy access to all of Colorado's internationally famous ski resorts. 57% of the county is public land. Recreational opportunities include alpine and cross-country skiing, golfing, hiking, biking, fishing, outstanding 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.

The cost of living in Eagle County ranges from 27% in the Town of Eagle to 132% in the Town of Vail above the national average. The average rent including utilities is \$1,075. The average sales price for a single-family home in 2005 is \$568,614 and the average family income was \$68,964. According to the U.S. Census Bureau 10.14% of people in Eagle County live below poverty level.

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
Tessa Kirchner Director
T.J. Johnson Director
Brian Nolan Director
Ross Morgan Director

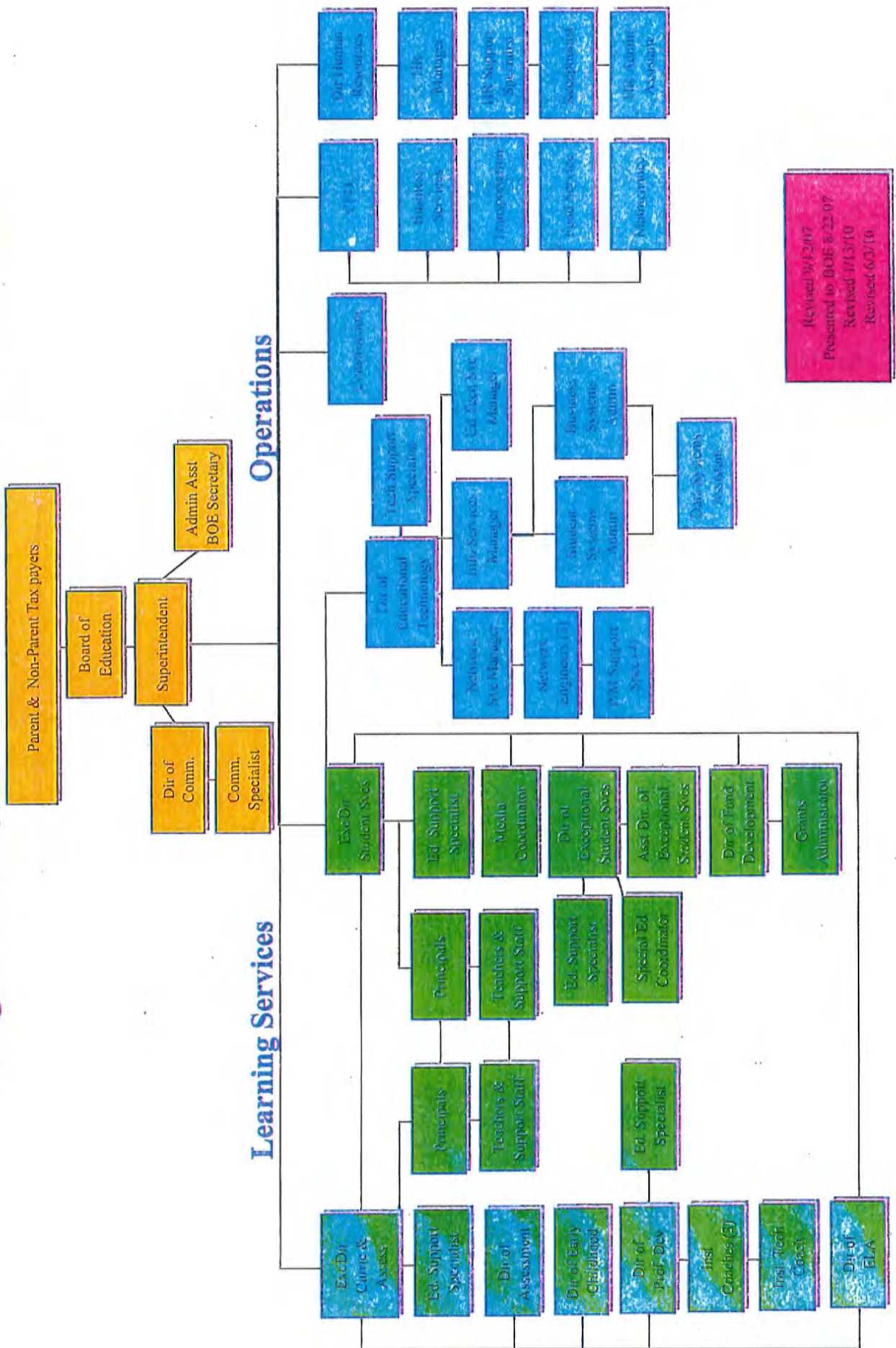
District Administration

Dr. Sandra Smyser Superintendent
Phil Onofrio 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.

Eagle County Schools Organizational Chart



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 "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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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 considered immaterial and thus are not reported as reservations of fund balances.

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 2013-14 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 \$6,909 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 a restoration of previous pay reductions of 1.5% plus an additional 0.5% increase in salaries for 2013-14
5. All administrators are on a min-max schedule that represents the average of like size districts plus cost of living.
6. District contributions to the Public Employees Retirement Association (PERA) increase by 0.9% of salaries to 17.0% plus 1.45% for Medicare for a total of 18.45% percent. Health and dental benefits for all eligible employees have been projected to increase about 7% for 2013-14 due to the change to the high deductible health plan as the primary health plan funded by the district with a buy up option to the PPO plan. The total benefit package is estimated at 30% of salaries, an increase from 2012-13 of 28.5%.

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, 2013. The funded pupil count is projected to increase 76 students to 6,132 in 2013-14. Per pupil revenue is expected to be \$6,909, a increase from \$6,729.
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 increase slightly to 15.532 Mills for the General Fund, 0.487 Mills for the Transportation Fund and 7.052 Mills for the Bond Fund.
4. 0.50% of property taxes will not be collectable or recoverable.

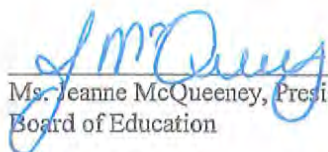



RESOLUTION

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, 2013 and ending June 30, 2014.

General Fund	\$66,375,938
Bond Redemption Fund	\$26,058,467
Capital Reserve Fund	\$5,669,490
District Housing Fund	\$1,179,316
Employee Benefit Trust Fund	\$8,586,372
Food Service Fund	\$1,693,180
Student Activity Fund	\$2,322,964
Transportation Fund	\$2,342,000
Designated Purpose Grant Fund	\$6,065,567
Charter School Fund	\$6,255,833

INTRODUCED, READ, APPROVED AND ADOPTED THIS 22nd day of May, 2013.


Ms. Jeanne McQueeney, President
Board of Education


Ms. Kate Cocchiarella, Secretary
Board of Education

EAGLE COUNTY SCHOOLS
Eagle, Colorado
2013-14
All Funds Summary

	General Fund	Bond Fund	Capital Reserve Fund	Charter School Fund	Designated Purpose Grant Fund
Revenue:					
Property taxes	\$ 36,502,663	\$ 14,500,000			
Specific ownership taxes	2,241,800				
State and federal revenue	14,134,575				6,065,567
Interest income	35,000				
Other local revenue	2,149,978		124,450		
Transfer in			2,020,247	2,682,225	
Total revenue	55,064,016	14,500,000	2,144,697	2,682,225	6,065,567
Expenditures:					
Salaries	32,014,479			2,682,225	4,245,897
Benefits	9,853,065				1,213,113
Purchased services	3,790,706				424,590
Supplies	3,445,840	2,000			181,967
Debt service		14,210,813	1,669,428		
Capital outlay			1,347,000		
Depreciation/amortization					
Contingency	200,000				
Transfers	5,302,472				
Total expenditures	54,606,562	14,212,813	3,016,428	2,682,225	6,065,567
Net income (loss)	457,454	287,187	(871,731)	-	-
Beginning Fund Balance	11,311,922	11,558,467	3,524,793		
Use of Reserves	-				
Ending Fund Balance	\$ 11,769,376	\$ 11,845,654	\$ 2,653,062	\$ -	\$ -
Appropriation	\$ 66,375,938	\$ 26,058,467	\$ 5,669,490	\$ 6,255,833	\$ 6,065,567
Expenses Per Pupil	8,905	2,318	492	437	989

District Housing Fund	Employee Benefit Fund	Food Service Fund	Student Activity Fund	Trans- portation Fund	2013-14 Total	2012-13 Total
				\$ 1,000,000	\$ 52,002,663	\$ 51,779,829
				42,000	2,283,800	1,906,565
		1,024,000		425,000	21,649,142	29,311,441
				35,000	35,000	35,000
160,000	7,400,000	569,180	1,100,000	375,000	11,878,608	11,281,845
		100,000		500,000	5,302,472	4,228,406
160,000	7,400,000	1,693,180	1,100,000	2,342,000	93,151,685	98,543,086
25,000		690,200		1,262,214	40,920,015	37,428,834
7,500		206,900		391,286	11,671,864	10,451,232
	7,372,500	606,100		75,000	12,268,896	12,124,848
85,000		69,980	1,500,000	613,500	5,898,287	6,344,712
					15,880,241	14,851,563
					1,347,000	16,827,386
40,000		20,000			60,000	70,000
					200,000	-
					5,302,472	4,228,406
157,500	7,372,500	1,593,180	1,500,000	2,342,000	93,548,775	102,326,981
2,500	27,500	100,000	(400,000)	-	(397,090)	(3,783,895)
1,019,316	1,186,372		1,222,964	-	29,823,834	30,173,218
					-	-
\$ 1,021,816	\$ 1,213,872	\$ 100,000	\$ 822,964	\$ -	\$ 29,426,744	\$ 26,389,323
\$ 1,179,316	\$ 8,586,372	\$ 1,693,180	\$ 2,322,964	\$ 2,342,000	\$ 126,549,127	\$ 128,716,304
26	1,202	260	245	382	15,256	16,687

EAGLE COUNTY SCHOOLS
Eagle, Colorado

GENERAL FUND
SUMMARY OF REVENUE AND EXPENDITURES

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Fund Balance	<u>\$11,196,733</u>	<u>\$9,503,394</u>	<u>\$10,511,922</u>	<u>\$11,503,651</u>
Revenue:				
Property taxes	\$38,402,884	\$36,279,829	\$37,635,904	\$36,502,663
Specific ownership taxes	2,030,799	1,864,565	2,205,161	2,241,800
State & Federal revenue	10,002,652	11,837,856	11,313,748	14,134,575
Interest income	16,755	35,000	44,096	35,000
Other revenue	3,318,996	1,884,345	2,109,890	2,149,978
Total revenue	<u>53,772,086</u>	<u>51,901,595</u>	<u>53,308,799</u>	<u>55,064,016</u>
Expenditures:				
Salaries	\$33,116,517	\$ 30,136,308	\$31,300,000	\$32,014,479
Benefits	10,060,312	9,259,246	8,951,800	9,853,065
Purchased services	3,962,181	3,716,719	4,493,864	3,790,706
Supplies	4,356,379	3,783,661	3,894,269	3,445,840
Total expenditures	<u>51,495,389</u>	<u>46,895,934</u>	<u>48,639,933</u>	<u>49,104,090</u>
Excess of Revenues over Expenditures	2,276,697	5,005,661	4,668,866	5,959,926
Contingency	-	250,000	-	200,000
Charter Schools	2,427,156	2,486,358	2,525,421	2,682,225
Transfers Out	534,352	1,742,048	1,151,716	2,620,247
Transfers and contingency	<u>2,961,508</u>	<u>4,478,406</u>	<u>3,677,137</u>	<u>5,502,472</u>
Net Change in Fund Balance	(684,811)	527,255	991,729	457,454
Ending Fund Balance	<u>\$10,511,922</u>	<u>\$ 10,030,649</u>	<u>\$11,503,651</u>	<u>\$11,961,105</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

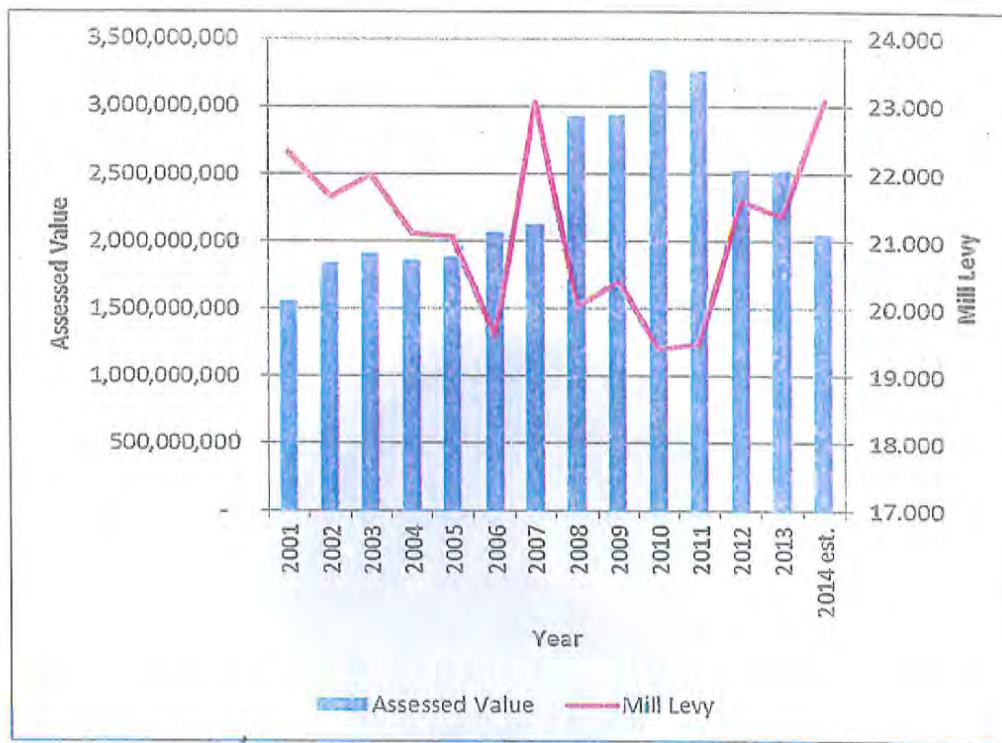
Mill Levy

The General Fund mill levy for 2013-14, collected in the spring of 2014, is estimated to be 15.532 mills, up from 15.087 2012-13. The estimated 2014 mill levy for the Bond Redemption Fund is 7.052 mills and the Transportation Fund is 0.487 mills. This is a total mill levy for 2014 of 23.071 mills.

A property owner in Eagle County School District would pay \$184 per \$100,000 of market value in 2014 an increase of \$14 from 2012-13. Final assessment values will not be reported to the district until December 2013; the actual 2013-14 mill levy for the district will not be certified by the Board of Education until December 2013. Therefore, a current, accurate calculation of the tax cost to the homeowner will be calculated on December.

Assessed Valuation

The district currently estimates that the assessed valuation or "tax base" for 2013-14 will be \$2,054,163,366. The counties assess property every other year, 2013 is a reassessment year. For the tax year, 2013 taxes collected in the spring of 2014, the assessor is projecting a significant decrease in property values based on current market conditions, assessed values are expected to decrease 18% from prior levels.



EAGLE COUNTY SCHOOLS

Eagle, Colorado

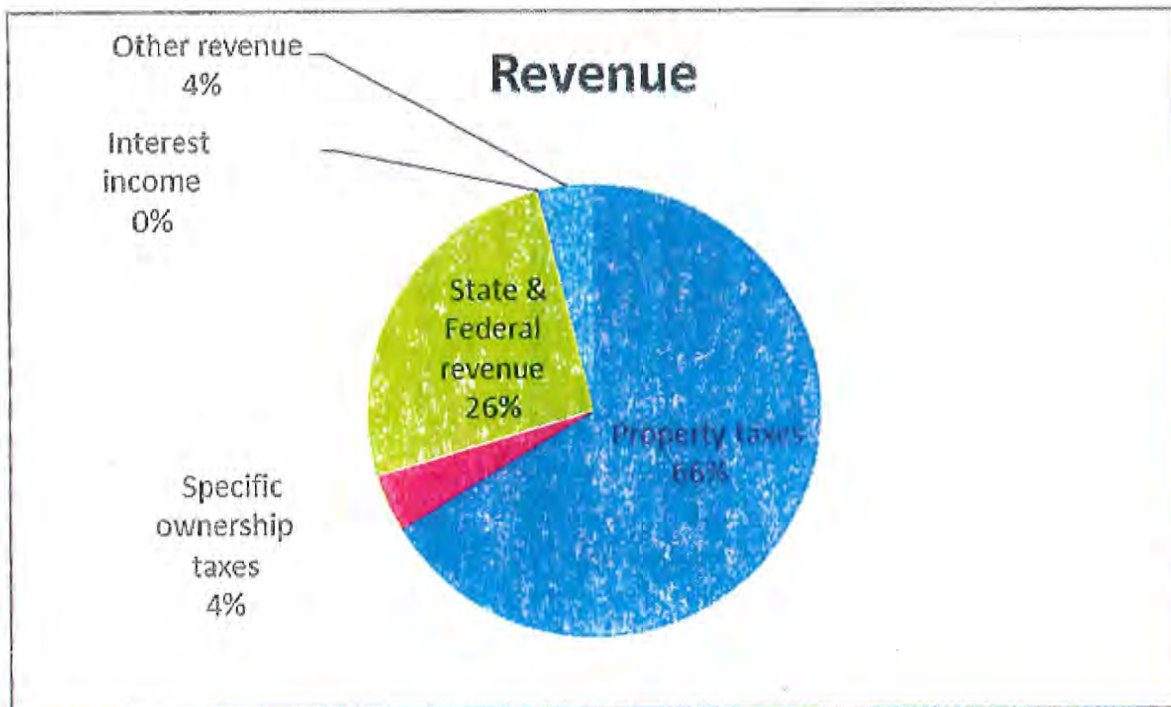
Revenues:

The district receives its revenue primarily from local sources in the General Fund. Total estimated revenue for the 2013-14 budget is \$55,064,016. The majority of this revenue \$42,367,370 (77%) is available to the district through the Colorado Public School Finance Act, which authorizes per pupil funding of students in the amount of \$6,909. 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 6,132 at \$6,909 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. This revenue is estimated at \$8,061,000.

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.

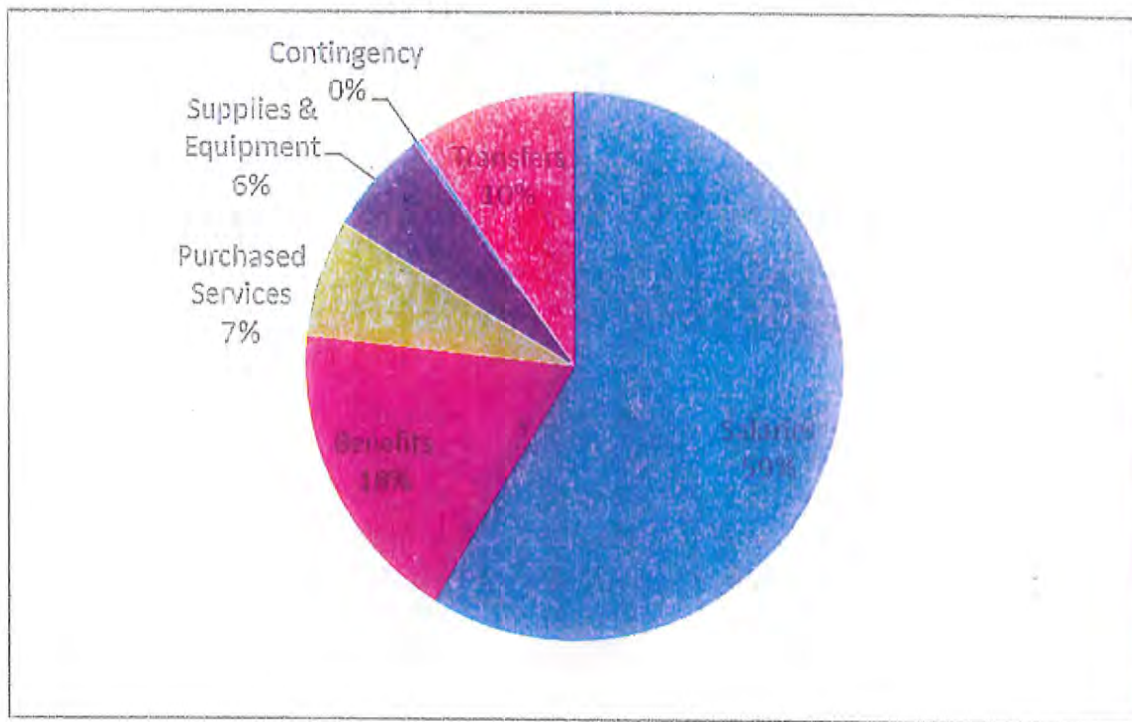


EAGLE COUNTY SCHOOLS

Eagle, Colorado

Expenditures:

Total estimated expenditures and transfers for 2013-14 in the General Fund is \$54,606,562. The District's major expenditures are salary 59%; benefits 18%; purchased services that includes utilities 7%; supplies and equipment 6%; and transfers 10% of the budget.



	2011-12 Actual	2012-13 Budget	2013-14 Budget	% of Total	Increase (Decrease)
Salaries	33,116,516	30,201,308	\$32,014,479	58.63%	6.00%
Benefits	10,060,311	9,259,246	9,853,065	18.04%	6.41%
Purchased Services	3,962,178	3,716,719	3,790,706	6.94%	1.99%
Supplies & Equipme	4,356,378	3,783,661	3,445,840	6.31%	-8.93%
Contingency		250,000	200,000	0.37%	-0.2
Transfers	2,963,594	4,166,261	5,302,472	9.71%	27.27%
Total	54,456,897	51,377,195	54,606,562	100.00%	6.29%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

PROGRAM BUDGET SUMMARY

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Regular Programs:					
Elementary Schools	\$17,689,342	\$15,561,022	\$15,848,127	\$16,070,573	\$2,621
Middle Schools	5,774,589	5,083,235	5,128,471	4,990,264	814
High Schools	10,914,200	10,017,554	9,829,971	10,831,007	1,766
Subtotal	<u>34,378,131</u>	<u>30,661,811</u>	<u>30,806,569</u>	<u>31,891,844</u>	<u>5,201</u>
Special Programs:					
Special Education	4,665,577	4,664,847	4,753,160	5,103,849	832
ELA	1,798,595	1,554,173	1,737,019	1,941,945	317
Preschool	1,808,398	2,045,542	1,578,353	2,354,484	384
Subtotal	<u>8,272,570</u>	<u>8,264,562</u>	<u>8,068,532</u>	<u>9,400,278</u>	<u>1,533</u>
Support Services:					
BOE & Superintendent	1,044,772	853,559	949,803	867,053	141
Business	1,445,255	1,379,091	1,800,145	975,695	159
Curriculum	1,023,103	782,721	881,303	1,010,049	165
Comm Relations	193,589	182,736	117,484	170,777	28
Assessment	110,856	80,000	140,869	119,450	19
Staff Development	361,621	370,281	384,499	412,000	67
Human Resources	539,711	329,388	448,929	937,147	153
Maintenance	1,841,416	1,722,199	1,638,532	1,580,571	258
Technology	1,600,529	1,779,422	1,662,253	1,739,226	284
Subtotal	<u>8,160,852</u>	<u>7,479,397</u>	<u>8,023,817</u>	<u>7,811,968</u>	<u>1,274</u>
Transfers:					
Contingency				200,000	
Charter School	2,427,156	2,804,751	2,486,358	2,682,225	
Fund Transfers	<u>534,352</u>	<u>561,306</u>	<u>879,699</u>	<u>2,620,247</u>	<u>427</u>
	2,961,508	3,366,057	3,366,057	5,502,472	
Total Expenditures	<u><u>53,773,061</u></u>	<u><u>49,771,827</u></u>	<u><u>50,264,975</u></u>	<u><u>54,606,562</u></u>	<u><u>\$8,905</u></u>
Total Membership	6,118	6,111	6,212	6,132	

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. 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

These staffing levels insure that the Administrative Policy IIB on class size is met.

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 2013-14 are as follows:

Elementary Schools-

Technology/Communication/Book/Trip Fee	\$25.00 per student
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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
Baseball Basketball Cheerleading	(no max)
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 2013-14 are as follows:

Before and After School Care-

A.M. and P.M. Tuition	\$20.00/day, 2 nd 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
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Food Service Lunch Prices

Kindergarten-Grade 5	\$3.00 per meal
Grades 6-8	3.00 per meal
Grades 9-12	3.00 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$12,670,788	\$10,904,371	\$11,391,113	\$11,387,780	\$3,671.11
Benefits	\$3,666,029	\$3,347,804	\$3,098,144	3,371,614	\$1,087
Purchased Services	\$293,415	\$361,875	\$333,091	361,805	\$117
Supplies & Equipment	\$1,059,110	\$946,972	\$1,025,780	949,374	\$306
Total	<u>\$17,689,342</u>	<u>\$15,561,022</u>	<u>\$15,848,127</u>	<u>\$16,070,573</u>	<u>\$5,181</u>

Expenditures by Program:					
Regular Instruction	\$13,165,420	\$11,413,756	\$11,773,472	\$11,990,186	\$3,865
Activities	69,807	118,932	137,408	105,890	\$34
Counseling	330,044	305,542	297,448	210,488	\$68
Media	236,763	188,712	143,989	70,624	\$23
Office	1,798,323	1,998,212	1,950,417	2,134,304	\$688
Custodial	1,834,364	1,528,320	1,545,394	1,559,081	\$503
Total	<u>\$17,434,721</u>	<u>\$15,553,474</u>	<u>\$15,848,128</u>	<u>\$16,070,573</u>	<u>\$5,181</u>

Students K-5:

Total Membership	3,225	3,130	3,280	3,102
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*Homestake Peak School is included in the totals for Elementary Education

EAGLE COUNTY SCHOOLS
Eagle, Colorado

AVON ELEMENTARY SCHOOL

Principal: Melisa Rewold-Thuon

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 260 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,050,309	\$922,422	\$877,940	\$998,846	\$3,842
Benefits	310,763	284,760	253,881	296,236	1,139
Purchased Services	32,339	36,600	35,411	35,100	135
Supplies & Equipment	105,527	91,695	122,143	86,450	333
Total	<u>\$1,498,938</u>	<u>\$1,335,477</u>	<u>\$1,289,375</u>	<u>\$1,416,632</u>	<u>\$5,449</u>

Expenditures by Program					
Regular Instruction	1,069,414	\$969,756	\$912,791	\$1,051,698	\$4,045
Activities	2,381	2,340	7,147	2,340	9
Counseling	1,774	-	-	-	-
Media	1,609	2,050	-	-	-
Office	207,899	176,611	197,335	193,147	743
Custodial	215,861	184,720	172,103	169,447	652
Total	<u>\$1,498,938</u>	<u>\$1,335,477</u>	<u>\$1,289,375</u>	<u>\$1,416,632</u>	<u>\$5,449</u>

Students K-5:

Total Membership	269	241	288	260
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

BRUSH CREEK ELEMENTARY SCHOOL

Principal: Anne Heckman
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 463 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,841,311	\$1,515,973	\$1,550,840	\$1,549,522	\$3,347
Benefits	494,161	446,862	410,993	459,050	991
Purchased Services	29,054	37,750	44,213	40,350	87
Supplies & Equipment	148,191	98,734	125,748	108,885	235
Total	<u>\$2,512,717</u>	<u>\$2,099,319</u>	<u>\$2,131,795</u>	<u>\$2,157,807</u>	<u>\$4,660</u>

Expenditures by Program:

Regular Instruction	\$1,954,784	\$1,659,837	\$1,686,385	\$1,721,860	\$3,719
Activities	-	4,340	18,939	4,340	9
Counseling	29,499	22,856	21,829	25,863	56
Media	38,427	15,688	37,607	37,436	81
Office	279,992	239,894	199,880	197,316	426
Custodial	210,015	156,704	167,156	170,992	369
Total	<u>\$2,512,717</u>	<u>\$2,099,319</u>	<u>\$2,131,795</u>	<u>\$2,157,807</u>	<u>\$4,660</u>

Students K-5:

Total Membership	491	462	495	463
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE VALLEY ELEMENTARY SCHOOL

Principal: Tiffany Dougherty
Address: 737 E. Third St., 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 279 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

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Budget	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$1,189,872	\$975,997	\$1,081,772	\$999,161	\$3,581
Benefits	374,754	318,668	290,193	296,035	1,061
Purchased Services	32,012	41,000	49,075	43,800	157
Supplies & Equipment	125,231	96,205	132,016	109,105	391
Total	<u>\$1,721,869</u>	<u>\$1,431,870</u>	<u>\$1,553,056</u>	<u>\$1,448,101</u>	<u>\$5,190</u>

Expenditures by Program:					
Regular Instruction	\$1,283,556	\$1,040,211	\$1,155,319	\$1,073,240	\$3,847
Activities	-	4,840	14,541	4,840	17
Counseling	25,581	26,272	24,683	26,107	94
Media	48,193	23,448	11,769	-	-
Office	175,586	174,044	175,957	173,994	624
Custodial	188,953	163,055	170,787	169,920	609
Total	<u>\$1,721,869</u>	<u>\$1,431,870</u>	<u>\$1,553,056</u>	<u>\$1,448,101</u>	<u>\$5,190</u>

Students K-5:

Total Membership	270	269	289	279
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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 327 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,292,733	\$1,063,512	\$1,155,615	\$1,192,672	\$3,647
Benefits	401,192	327,823	319,608	354,764	1,085
Purchased Services	32,563	59,950	32,376	52,755	161
Supplies & Equipment	103,723	85,650	99,688	84,360	258
Total	<u>\$1,830,211</u>	<u>\$1,536,935</u>	<u>\$1,607,287</u>	<u>\$1,684,551</u>	<u>\$5,152</u>

Expenditures by Program:					
Regular Instruction	\$1,313,775	\$1,065,470	\$1,186,333	\$1,253,554	\$3,833
Activities	860	2,340	11,340	2,340	7
Counseling	42,214	38,421	10,396	-	-
Media	40,420	23,183	21,527	33,188	101
Office	215,075	209,940	204,143	228,616	699
Custodial	217,867	197,581	173,548	166,853	510
Total	<u>\$1,830,211</u>	<u>\$1,536,935</u>	<u>\$1,607,287</u>	<u>\$1,684,551</u>	<u>\$5,152</u>

Students K-5:

Total Membership	322	320	335	327
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EAGLE COUNTY SCHOOL DISTRICT RE 50J
Eagle, Colorado

GYPSUM 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 338 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,425,105	\$1,346,699	\$1,360,176	\$1,262,213	\$3,734
Benefits	435,597	439,014	375,748	376,008	1,112
Purchased Services	35,261	43,350	40,301	32,650	97
Supplies & Equipment	131,279	107,300	123,585	120,260	356
Total	<u>\$2,027,242</u>	<u>\$1,936,363</u>	<u>\$1,899,811</u>	<u>\$1,791,131</u>	<u>\$5,299</u>

Expenditures by Program					
Regular Instruction	\$1,426,236	\$1,373,876	\$1,331,944	\$1,296,263	\$3,835
Activities	-	2,340	5,668	2,340	7
Counseling	94,238	87,751	91,733	45,389	134
Media	70,044	67,281	64,212	-	-
Office	245,750	228,334	231,248	264,073	781
Custodial	190,974	176,781	175,005	183,066	542
Total	<u>\$2,027,242</u>	<u>\$1,936,363</u>	<u>\$1,899,811</u>	<u>\$1,791,131</u>	<u>\$5,299</u>

Students K-5:

Total Membership	409	390	381	338
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

JUNE CREEK ELEMENTARY SCHOOL

Principal: Susan Gariepy
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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,273,910	\$1,084,452	\$1,103,401	\$1,134,841	\$3,982
Benefits	410,259	334,469	327,691	335,042	1,176
Purchased Services	23,555	30,450	29,391	23,400	82
Supplies & Equipment	90,234	95,515	82,725	92,550	325
Total	<u>\$1,797,958</u>	<u>\$1,544,886</u>	<u>\$1,543,207</u>	<u>\$1,585,833</u>	<u>\$5,564</u>

Expenditures by Program					
Regular Instruction	\$1,329,390	\$1,094,013	\$1,109,760	\$1,151,003	\$4,039
Activities	3,144	2,340	\$13,761	4,340	15
Counseling	79,652	72,554	81,092	77,160	271
Media	1,604	11,000	-	-	-
Office	226,684	214,411	192,008	191,804	673
Custodial	157,484	150,568	146,585	161,526	567
Total	<u>\$1,797,958</u>	<u>\$1,544,886</u>	<u>\$1,543,207</u>	<u>\$1,585,833</u>	<u>\$5,564</u>

Students K-5:

Total Membership	326	317	318	285
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

RED HILL ELEMENTARY SCHOOL

Principal: Eric Olsen
Address: 100 Grundel Way, P.O. Box
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 352 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,552,836	\$1,337,565	\$1,458,306	\$1,387,831	\$3,943
Benefits	409,099	365,818	370,447	411,197	1,168
Purchased Services	20,146	29,225	19,732	23,150	66
Supplies & Equipment	115,722	108,650	99,184	112,690	320
Total	<u>\$2,097,803</u>	<u>\$1,841,258</u>	<u>\$1,947,669</u>	<u>\$1,934,868</u>	<u>\$5,497</u>

Expenditures by Program:

Regular Instruction	\$1,660,605	\$1,463,700	\$1,540,032	\$1,394,731	\$3,962
Activities	6,107	2,340	-	2,340	7
Counseling	57,086	29,666	36,960	35,619	101
Media	-	-	-	-	-
Office	194,556	191,350	206,539	337,232	958
Custodial	179,449	154,202	164,139	164,946	469
Total	<u>\$2,097,803</u>	<u>\$1,841,258</u>	<u>\$1,947,669</u>	<u>\$1,934,868</u>	<u>\$5,497</u>

Students K-5:

Total Membership	372	375	357	352
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

RED SANDSTONE ELEMENTARY SCHOOL

Principal: Katherine Lange
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 290 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,058,531	\$975,102	\$1,020,823	\$1,029,463	\$3,550
Benefits	298,567	300,516	282,144	306,050	1,055
Purchased Services	26,892	32,100	26,019	33,300	115
Supplies & Equipment	66,956	71,645	74,087	77,300	267
Total	<u>\$1,450,946</u>	<u>\$1,379,363</u>	<u>\$1,403,072</u>	<u>\$1,446,113</u>	<u>\$4,987</u>

Expenditures by Program:					
Regular Instruction	\$1,112,552	\$1,047,920	\$1,057,320	\$1,104,020	\$3,807
Activities	-	2,340	5,289	2,340	8
Media	1,825	4,500	-	-	-
Office	206,138	207,747	209,829	215,578	743
Custodial	130,431	116,856	130,633	124,175	428
Total	<u>\$1,450,946</u>	<u>\$1,379,363</u>	<u>\$1,403,072</u>	<u>\$1,446,113</u>	<u>\$4,987</u>

Students K-5:

Total Membership	273	271	308	290
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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 508 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,986,181	\$1,682,649	\$1,782,240	\$1,833,231	\$3,609
Benefits	531,637	529,874	467,439	537,232	1,058
Purchased Services	61,593	51,450	56,573	77,300	152
Supplies & Equipment	172,247	191,578	166,604	157,774	311
Total	<u>\$2,751,658</u>	<u>\$2,455,551</u>	<u>\$2,472,856</u>	<u>\$2,605,537</u>	<u>\$5,129</u>

Expenditures by Program:					
Regular Instruction	\$2,015,108	\$1,698,973	\$1,793,588	\$1,943,817	\$3,826
Athletics/Activities	\$57,315	95,712	\$60,723	80,670	159
Counseling	\$34,641	28,022	\$30,755	350	1
Media	46,643	41,562	8,875	-	-
Office	343,330	355,881	333,479	332,544	655
Custodial	254,621	227,853	245,437	248,156	488
Total	<u>\$2,751,658</u>	<u>\$2,448,003</u>	<u>\$2,472,856</u>	<u>\$2,605,537</u>	<u>\$5,129</u>

Students K-5:

Total Membership	493	485	509	508
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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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$3,988,102	\$3,426,263	\$3,606,844	\$3,467,849	\$3,427
Benefits	1,270,563	1,141,032	1,052,768	1,007,305	995
Purchased Services	124,679	121,889	112,540	123,082	122
Supplies & Equipment	391,245	394,051	356,319	392,028	387
Total	<u>\$5,774,589</u>	<u>\$5,083,235</u>	<u>\$5,128,471</u>	<u>\$4,990,264</u>	<u>\$4,931</u>

Expenditures by Program:					
Regular Instruction	\$3,707,376	\$3,216,172	\$3,351,633	\$3,330,436	\$3,291
Athletics/Activities	285,849	323,742	262,853	258,264	255
Counseling	245,906	185,938	230,864	221,767	219
Media	159,142	129,734	96,295	70,488	70
Office	740,326	699,421	660,993	603,503	596
Custodial	635,990	528,228	525,832	505,806	500
Total	<u>\$5,774,589</u>	<u>\$5,083,235</u>	<u>\$5,128,471</u>	<u>\$4,990,264</u>	<u>\$4,931</u>

Students:

Total Membership	995	1,023	970	1,012
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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 352 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,277,558	\$1,165,272	\$1,150,520	\$1,088,682	\$3,093
Benefits	401,299	374,843	350,740	322,588	916
Purchased Services	29,294	32,550	24,528	32,450	92
Supplies & Equipment	132,362	135,152	121,152	134,098	381
Total	<u>\$1,840,513</u>	<u>\$1,707,817</u>	<u>\$1,646,940</u>	<u>\$1,577,818</u>	<u>\$4,482</u>

Expenditures by Program:					
Regular Instruction	\$1,159,408	\$1,046,853	\$1,037,671	\$1,026,488	\$2,916
Athletics/Activities	91,772	111,146	75,888	26,864	76
Counseling	74,790	69,837	99,084	92,393	262
Media	39,001	33,496	39,028	31,688	90
Office	287,192	270,192	232,185	255,989	727
Custodial	188,350	176,293	163,084	144,396	410
Total	<u>\$1,840,513</u>	<u>\$1,707,817</u>	<u>\$1,646,940</u>	<u>\$1,577,818</u>	<u>\$4,482</u>

Students:

Total Membership	352	347	339	352
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE VALLEY MIDDLE SCHOOL

Principal: Katie Jarnot
Address: 747 E. Third St., 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 290 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,240,641	\$1,013,784	\$1,115,880	\$1,046,504	\$3,609
Benefits	407,666	359,611	303,527	301,121	1,038
Purchased Services	61,619	54,339	54,308	57,032	197
Supplies & Equipment	118,181	117,349	107,817	116,400	401
Total	<u>\$1,828,107</u>	<u>\$1,545,083</u>	<u>\$1,581,532</u>	<u>\$1,521,057</u>	<u>\$5,245</u>

Expenditures by Program:					
Regular Instruction	\$1,134,662	\$979,901	\$1,010,728	\$1,052,735	\$3,630
Athletics/Activities	95,739	115,208	91,757	83,730	289
Counseling	78,361	38,040	44,344	36,559	126
Media	24,098	12,633	12,732	13,172	45
Office	253,403	234,202	240,516	155,515	536
Custodial	241,844	165,099	181,455	179,346	618
Total	<u>\$1,828,107</u>	<u>\$1,545,083</u>	<u>\$1,581,532</u>	<u>\$1,521,057</u>	<u>\$5,245</u>

Students:

Total Membership	268	301	285	290
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EAGLE COUNTY SCHOOLS

Eagle, Colorado

GYPSUM 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 370 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,469,903	\$1,247,207	\$1,340,445	\$1,332,663	\$3,602
Benefits	461,598	406,578	398,501	383,596	1,037
Purchased Services	33,766	35,000	33,704	33,600	91
Supplies & Equipment	140,702	141,550	127,349	141,530	383
Total	<u>\$2,105,969</u>	<u>\$1,830,335</u>	<u>\$1,899,999</u>	<u>\$1,891,389</u>	<u>\$5,112</u>

Expenditures by Program:					
Regular Instruction	\$1,413,306	\$1,189,418	\$1,303,235	\$1,251,213	\$3,382
Athletics/Activities	98,338	97,388	95,208	147,670	399
Counseling	92,755	78,061	87,436	92,815	251
Media	96,043	83,605	44,535	25,628	69
Office	199,731	195,027	188,292	191,999	519
Custodial	205,796	186,836	181,293	182,064	492
Total	<u>\$2,105,969</u>	<u>\$1,830,335</u>	<u>\$1,899,999</u>	<u>\$1,891,389</u>	<u>\$5,112</u>

Students:

Total Membership	375	375	346	370
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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>
Battle Mountain		
Periods 0-4	7:15-2:15	7:05-3:05
Periods 1-5	8:30-3:30	7:40-3:40
Eagle Valley	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
Red Canyon	Times vary by student	
Vail Ski & Snowboard	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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$7,057,195	\$6,336,801	\$6,420,768	\$7,035,775	\$3,797
Benefits	2,161,149	1,941,020	1,855,029	2,401,275	1,296
Purchased Services	478,771	548,930	495,899	399,202	215
Supplies & Equipment	1,217,085	1,190,803	1,058,275	994,755	537
Total	<u>\$10,914,200</u>	<u>\$10,017,554</u>	<u>\$9,829,971</u>	<u>\$10,831,007</u>	<u>\$5,845</u>

Expenditures by Program:

Regular Instruction	\$6,367,438	\$5,968,410	\$5,750,315	\$6,515,236	\$3,516
Athletics/Activities	1,237,129	1,386,146	1,060,984	1,380,776	745
Counseling	627,851	516,046	555,369	605,188	327
Media	128,449	77,779	86,555	59,585	32
Office	1,445,055	1,153,429	1,325,217	1,309,654	707
Custodial	1,108,278	915,744	1,051,531	960,568	518
Total	<u>\$10,914,200</u>	<u>\$10,017,554</u>	<u>\$9,829,971</u>	<u>\$10,831,007</u>	<u>\$5,845</u>

Students:

Total Membership	1,698	1,757	1,779	1,853
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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 790 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

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Budget	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$2,965,239	\$2,661,130	\$2,680,909	\$3,014,704	\$3,816
Benefits	872,631	759,025	776,853	1,050,574	1,330
Purchased Services	221,635	179,750	202,127	192,850	244
Supplies & Equipment	528,416	619,123	484,759	426,310	540
Total	<u>\$4,587,921</u>	<u>\$4,219,028</u>	<u>\$4,144,648</u>	<u>\$4,684,438</u>	<u>\$5,930</u>

Expenditures by Program:

Regular Instruction	\$2,655,778	\$2,383,166	\$2,422,981	\$2,862,434	\$3,623
Athletics/Activities	692,754	743,642	625,741	735,401	931
Counseling	259,103	166,133	190,297	194,785	247
Media	70,925	33,061	43,776	30,981	39
Office	425,080	364,080	413,653	410,698	520
Custodial	484,281	403,946	448,199	450,139	570
Total	<u>\$4,587,921</u>	<u>\$4,094,028</u>	<u>\$4,144,648</u>	<u>\$4,684,438</u>	<u>\$5,930</u>

Students:

Total Membership	744	767	783	790
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE VALLEY HIGH SCHOOL

Principal: Greg Doan

Address: 641 Valley Rd., 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 700 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$2,782,111	\$2,539,656	\$2,498,446	\$2,692,774	\$3,847
Benefits	909,458	821,265	736,977	955,712	1,365
Purchased Services	200,327	307,250	180,860	116,650	167
Supplies & Equipment	447,066	443,080	414,344	444,600	635
Total	<u>\$4,338,962</u>	<u>\$4,111,251</u>	<u>\$3,830,627</u>	<u>\$4,209,736</u>	<u>\$6,014</u>

Expenditures by Program:					
Regular Instruction	\$2,566,192	\$2,366,662	\$2,218,909	\$2,478,631	\$3,541
Athletics/Activities	539,157	637,004	431,885	641,450	916
Counseling	223,920	206,964	220,219	220,457	315
Media	57,524	44,718	42,779	28,604	41
Office	506,999	434,276	499,076	508,019	726
Custodial	445,170	361,627	417,759	332,575	475
Total	<u>\$4,338,962</u>	<u>\$4,051,251</u>	<u>\$3,830,627</u>	<u>\$4,209,736</u>	<u>\$6,014</u>

Students:

Total Membership	700	720	701	700
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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

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Actual	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$607,414	\$537,699	\$595,443	\$640,197	\$3,498
Benefits	186,313	170,038	166,927	189,782	1,037
Purchased Services	35,362	42,130	84,880	61,852	338
Supplies & Equipment	37,857	82,750	44,625	59,775	327
Total	<u>\$866,946</u>	<u>\$832,617</u>	<u>\$891,875</u>	<u>\$951,606</u>	<u>\$5,200</u>

Expenditures by Program:					
Regular Instruction	\$540,171	\$525,822	\$534,055	\$542,467	\$2,964
Athletics/Activities	5,218	5,500	3,357	3,925	21
Counseling	90,732	80,433	78,876	119,243	652
Office	172,054	168,881	218,056	224,493	1,227
Custodial	58,771	51,981	57,531	61,478	336
Total	<u>\$866,946</u>	<u>\$832,617</u>	<u>\$891,875</u>	<u>\$951,606</u>	<u>\$5,200</u>

Students:

Total Membership	115	120	130	183
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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 180 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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$ 702,431	\$ 598,316	\$ 645,970	\$ 688,100	\$ 3,823
Benefits	192,747	190,692	174,272	205,207	1,140
Purchased Services	21,447	19,800	28,032	27,850	155
Supplies & Equipment	203,746	45,850	114,547	64,070	356
Total	<u>\$ 1,120,371</u>	<u>\$ 854,658</u>	<u>\$ 962,821</u>	<u>\$ 985,227</u>	<u>\$5,473</u>

Expenditures by Program:

Regular Instruction	\$ 605,297	\$ 507,760	\$ 574,369	\$ 631,704	\$3,509
Athletics/Activities	-	-	-	-	-
Counseling	54,096	62,516	65,977	70,703	393
Office	340,922	186,192	194,432	166,444	925
Custodial	120,056	98,190	128,043	116,376	647
Total	<u>\$ 1,120,371</u>	<u>\$ 854,658</u>	<u>\$ 962,821</u>	<u>\$ 985,227</u>	<u>\$5,473</u>

Students:

Total Membership	139	150	165	180
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

TOTAL SPECIAL PROGRAMS

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$5,638,469	\$5,870,169	\$5,689,111	\$6,760,867	\$7,535
Benefits	1,837,965	1,815,831	1,591,249	2,006,881	2,108
Purchased Services	488,617	223,514	627,132	498,367	831
Supplies & Equipment	307,519	355,048	161,040	134,163	213
Total	<u><u>\$8,272,570</u></u>	<u><u>\$8,264,562</u></u>	<u><u>\$8,068,532</u></u>	<u><u>\$9,400,278</u></u>	<u><u>\$10,687</u></u>

Expenditure by Program:					
Special Education	\$4,665,577	\$4,664,847	\$4,753,160	\$5,103,849	\$6,296
Second Language Acquisition	1,798,595	1,554,173	1,737,019	1,941,945	2,301
Preschool	1,808,398	2,045,542	1,578,355	2,354,484	2,091
	<u><u>\$8,272,570</u></u>	<u><u>\$8,264,562</u></u>	<u><u>\$8,068,533</u></u>	<u><u>\$9,400,278</u></u>	<u><u>\$10,687</u></u>

Students:

Special Education	630	676	755	11.7%
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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.

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Budget	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$3,127,101	\$3,235,006	\$3,274,900	\$3,578,327	\$4,902
Benefits	1,042,598	1,015,267	906,112	1,065,697	1,460
Purchased Services	389,243	196,064	515,923	368,700	505
Supplies & Equipment	106,635	218,510	56,225	91,125	125
Total	<u>\$4,665,577</u>	<u>\$4,664,847</u>	<u>\$4,753,160</u>	<u>\$5,103,849</u>	<u>\$6,992</u>

Expenditures by Program:					
Moderate Needs	\$1,187,395	\$1,399,903	\$1,053,170	\$1,077,939	\$1,477
Cognitive Needs	821,928	878,395	828,009	826,915	1,133
Affective Needs	6,885	25,841	1,185	500	1
Gifted/Talented	493,095	553,249	487,683	546,824	749
Transition & Assistive	558,482	318,700	751,259	306,618	420
Psychologist	243,733	253,280	230,035	226,489	310
Occupational Therapist	3,906	9,500	2,348	3,300	5
ESY	74,941	111,000	66,569	87,057	119
Nursing	436,563	408,187	439,799	401,029	549
Speech Language	450,135	406,452	508,969	497,787	682
Out of District Services	-	-	-	276,000	378
Director of Special Ed	388,514	300,340	384,133	853,391	1,169
Total	<u>\$4,665,577</u>	<u>\$4,664,847</u>	<u>\$4,753,160</u>	<u>\$5,103,849</u>	<u>\$6,992</u>

Students:	630	676	755	730
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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.

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget
Expenditures by Object:				
Salaries	\$1,330,709	\$1,183,208	\$1,323,393	\$1,474,335
Benefits	425,521	339,577	371,859	437,222
Purchased Services	7,186	8,600	8,735	10,100
Supplies & Equipment	35,179	22,788	33,032	20,288
Total	<u>\$1,798,595</u>	<u>\$1,554,173</u>	<u>\$1,737,019</u>	<u>\$1,941,945</u>

Expenditures by Program:				
Regular Instruction	\$1,570,111	\$1,343,949	\$1,523,380	\$1,713,447
Supervision of ELA	228,484	210,224	213,639	228,498
Total	<u>\$1,798,595</u>	<u>\$1,554,173</u>	<u>\$1,737,019</u>	<u>\$1,941,945</u>

Students:	2,050	2,099	2,236	2,200
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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.

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$1,180,659	\$1,451,955	\$1,090,817	\$1,708,205	\$10,353
Benefits	369,846	460,987	313,279	503,962	3,054
Purchased Services	92,188	18,850	102,475	119,567	725
Supplies & Equipment	165,705	113,750	71,783	22,750	138
Total	<u>\$1,808,398</u>	<u>\$2,045,542</u>	<u>\$1,578,353</u>	<u>\$2,354,484</u>	<u>\$14,270</u>

Expenditures by Program:

Office	\$387,139	\$371,690	\$414,992	\$541,782	\$3,284
Custodial	91,413	-	\$2,401	-	-
CPP Preschool	921,793	819,736	702,156	1,479,370	8,966
Special Ed Preschool	408,053	854,116	458,805	333,332	2,020
Total	<u>\$1,808,398</u>	<u>\$2,045,542</u>	<u>\$1,578,355</u>	<u>\$2,354,484</u>	<u>\$14,270</u>

Students:

Membership	200	201	183	165
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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

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$3,507,118	\$3,310,250	\$3,529,355	\$3,414,853	\$549
Benefits	1,021,604	934,979	\$921,453	\$1,003,345	164
Purchased Services	2,568,705	2,460,511	\$2,704,611	\$2,407,750	393
Supplies & Equipment	1,063,425	773,657	\$868,397	\$986,020	168
Total	<u>\$8,160,852</u>	<u>\$7,479,397</u>	<u>\$8,023,817</u>	<u>\$7,811,968</u>	<u>\$1,274</u>

Expenditure by Program:					
BOE & Superintendent	\$1,044,772	\$853,559	\$949,803	\$867,053	\$141
Business Services	1,445,255	1,379,091	1,800,145	975,695	159
Curriculum	1,023,103	782,721	881,303	1,010,049	165
Community Relations	193,589	182,736	117,484	170,777	28
Assessment	110,856	80,000	140,869	119,450	19
Staff Development	361,621	370,281	384,499	412,000	67
Human Resources	539,711	329,388	448,929	937,147	153
Maintenance	1,841,416	1,722,199	1,638,532	1,580,571	258
Technology	1,600,529	1,779,422	1,662,253	1,739,226	284
	<u>\$8,160,852</u>	<u>\$7,479,397</u>	<u>\$8,023,818</u>	<u>\$7,811,968</u>	<u>\$1,274</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

ASSESSMENT

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>	Cost Per <u>Student</u>
Expenditures by Object:					
Salaries	\$29,470	\$7,300	\$1,268	\$12,000	\$2
Benefits	4,339	1,200	217	1,700	-
Purchased Services	55,800	2,500	2,991	3,300	1
Supplies & Equipment	21,247	69,000	136,393	102,450	17
Total	<u><u>\$110,856</u></u>	<u><u>\$80,000</u></u>	<u><u>\$140,869</u></u>	<u><u>\$119,450</u></u>	<u><u>\$20</u></u>
 Expenditures by Program:					
Evaluation of Instruction	<u>110,856</u>	<u>80,000</u>	<u>140,869</u>	<u>119,450</u>	<u>20</u>
Total	<u><u>\$110,856</u></u>	<u><u>\$80,000</u></u>	<u><u>\$140,869</u></u>	<u><u>\$119,450</u></u>	<u><u>\$20</u></u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BOARD OF EDUCATION AND SUPERINTENDENT

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$310,984	\$287,386	\$380,403	\$281,957	\$46
Benefits	75,749	76,773	76,448	81,096	13
Purchased Services	485,555	381,450	341,532	370,850	60
Supplies & Equipment	172,484	107,950	151,420	133,150	22
Total	<u>\$1,044,772</u>	<u>\$853,559</u>	<u>\$949,803</u>	<u>\$867,053</u>	<u>\$141</u>
Expenditures by Program:					
Board of Education	\$454,570	\$330,800	\$283,401	\$307,800	\$50
Superintendent's Office	375,534	331,471	461,029	381,964	62
Custodial	133,140	117,588	127,869	94,589	16
District Office Expenses	81,528	73,700	77,503	82,700	13
Total	<u>\$1,044,772</u>	<u>\$853,559</u>	<u>\$949,803</u>	<u>\$867,053</u>	<u>\$141</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BUSINESS SERVICES

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Budget	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$320,454	\$309,939	\$364,825	\$381,473	\$62
Benefits	107,809	102,951	100,656	111,522	18
Purchased Services	1,000,441	955,951	1,332,921	466,950	76
Supplies & Equipment	16,551	10,250	1,743	15,750	3
Total	\$1,445,255	\$1,379,091	\$1,800,145	\$975,695	\$159

Expenditures by Program:					
Business Services	\$387,876	\$392,398	\$451,371	\$498,068	\$81
Central Delivery	43,647	38,292	46,036	37,627	6
Risk Management	1,013,732	948,401	1,302,739	440,000	72
Total	\$1,445,255	\$1,379,091	\$1,800,145	\$975,695	\$159

EAGLE COUNTY SCHOOLS
Eagle, Colorado

COMMUNITY RELATIONS

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Budget	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$111,699	\$113,340	\$80,029	\$72,095	\$19
Benefits	21,494	31,396	13,549	18,482	3
Purchased Services	54,069	32,200	12,908	73,200	12
Supplies & Equipment	6,327	5,800	10,997	7,000	1
Total	<u>\$193,589</u>	<u>\$182,736</u>	<u>\$117,484</u>	<u>\$170,777</u>	<u>\$35</u>
Expenditures by Program:					
Community Relations	<u>\$193,589</u>	<u>\$182,736</u>	<u>\$117,484</u>	<u>\$170,777</u>	<u>\$35</u>
Total	<u>\$193,589</u>	<u>\$182,736</u>	<u>\$117,484</u>	<u>\$170,777</u>	<u>\$35</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

HUMAN RESOURCES

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Budget	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$323,160	\$221,973	\$260,925	\$267,801	\$44
Benefits	139,256	56,215	100,508	78,246	13
Purchased Services	53,995	39,750	62,732	560,600	91
Supplies & Equipment	23,300	11,450	24,764	30,500	5
Total	<u>\$539,711</u>	<u>\$329,388</u>	<u>\$448,929</u>	<u>\$937,147</u>	<u>\$153</u>
 Expenditures by Program:					
Human Resources	\$539,711	\$329,388	\$448,929	\$937,147	\$153
Total	<u>\$539,711</u>	<u>\$329,388</u>	<u>\$448,929</u>	<u>\$937,147</u>	<u>\$153</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

LEARNING SERVICES

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$510,002	\$479,433	\$591,451	\$608,874	\$99
Benefits	149,528	133,029	151,040	188,545	31
Purchased Services	140,907	96,950	15,001	39,700	6
Supplies & Equipment	222,666	73,309	123,811	172,930	38
Total	<u>\$1,023,103</u>	<u>\$782,721</u>	<u>\$881,303</u>	<u>\$1,010,049</u>	<u>\$174</u>
Expenditures by Program:					
Improvement of Instruction	\$734,046	\$454,594	\$522,575	\$813,824	\$133
Curriculum	117,869	167,423	276,126	109,630	18
District Media Program	121,188	110,704	82,603	86,595	14
School Resource Officers	50,000	50,000	-	-	9
Total	<u>\$1,023,103</u>	<u>\$782,721</u>	<u>\$881,303</u>	<u>\$1,010,049</u>	<u>\$174</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

PROFESSIONAL DEVELOPMENT

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$260,954	\$285,446	\$267,143	\$294,000	\$44
Benefits	83,025	67,835	73,483	87,060	12
Purchased Services	8,647	7,210	4,479	7,550	1
Supplies & Equipment	8,995	9,790	39,395	23,390	6
Total	<u>\$361,621</u>	<u>\$370,281</u>	<u>\$384,499</u>	<u>\$412,000</u>	<u>\$66</u>

Expenditures by Program:					
Staff Training	\$181,068	\$162,410	\$66,988	\$198,427	\$32
Evaluation of Instruction	65,122	73,459	181,783	69,754	11
Tchr Advancement Prog	115,431	134,412	135,728	143,819	23
Total	<u>\$361,621</u>	<u>\$370,281</u>	<u>\$384,499</u>	<u>\$412,000</u>	<u>\$66</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

TECHNOLOGY

	2011-12 Actual	2012-13 Budget	2012-13 Estimated	2013-14 Budget	Cost Per Student
Expenditures by Object:					
Salaries	\$754,954	\$737,176	\$717,127	\$740,311	\$121
Benefits	189,359	204,438	178,923	214,815	35
Purchased Services	583,741	759,000	742,941	695,500	113
Supplies & Equipment	72,475	78,808	23,261	88,600	14
Total	<u>\$1,600,529</u>	<u>\$1,779,422</u>	<u>\$1,662,253</u>	<u>\$1,739,226</u>	<u>\$284</u>
Expenditures by Program:					
Technology	\$1,600,529	\$1,779,422	\$1,662,253	\$1,739,226	\$284
Total	<u>\$1,600,529</u>	<u>\$1,779,422</u>	<u>\$1,662,253</u>	<u>\$1,739,226</u>	<u>\$284</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

MAINTENANCE

	2011-12	2012-13	2012-13	2013-14	Cost Per
	Actual	Budget	Estimated	Budget	Student
Expenditures by Object:					
Salaries	\$885,441	\$868,257	\$866,184	\$756,342	\$123
Benefits	251,045	261,142	226,629	221,879	36
Purchased Services	185,550	185,500	189,105	190,100	31
Supplies & Equipment	519,380	407,300	356,613	412,250	68
Total	<u>\$1,841,416</u>	<u>\$1,722,199</u>	<u>\$1,638,532</u>	<u>\$1,580,571</u>	<u>\$258</u>
 Expenditures by Program:					
Supervision of Maintenance	\$179,826	\$183,029	\$186,854	\$183,927	\$30
Maintenance	1,257,837	1,133,214	60,677	1,011,570	165
Custodial	255,404	230,646	1,267,459	232,592	38
Grounds Care	148,349	175,310	123,543	152,482	25
Total	<u>\$1,841,416</u>	<u>\$1,722,199</u>	<u>\$1,638,532</u>	<u>\$1,580,571</u>	<u>\$258</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 2013 paid in the spring of 2014 is 7.052 mills based on an estimated assessed valuation of \$2,054,163,366.

Expenditures: The expenditures for this fund are principal, interest, and service fees for the voter approved bonds. Outstanding indebtedness at June 30, 2013, will be \$147,820,000 with final maturity scheduled for December 1, 2026. 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>	<u>Total</u>
2013-2014	7,100,812	7,110,000	14,210,812
2014-2015	6,768,938	7,405,000	14,173,938
2015-2016	6,409,938	8,335,000	14,744,938
2016-2017	6,000,813	8,800,000	14,800,813
2017-2027	31,334,843	116,170,000	147,504,843
Total	\$57,615,344	\$147,820,000	\$205,435,344

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, 2010 the legal debt margin calculation is estimated to be as follows:

2013 estimated assessed valuation	\$2,054,163,366
Times – Limitation Percent	<u>x 20%</u>
Legal Debt Limit	\$ 410,832,673
Less Outstanding Bonded Debt	<u>(147,820,000)</u>
Legal Debt Margin	<u>\$ 263,012,673</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BOND REDEMPTION FUND

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Fund Balance	<u>\$11,323,445</u>	<u>\$ 11,896,492</u>	<u>\$ 11,896,492</u>	<u>\$ 11,558,467</u>
Revenue:				
Property taxes	<u>15,456,441</u>	<u>14,500,000</u>	<u>14,513,338</u>	<u>14,500,000</u>
Total Revenue	<u>15,456,441</u>	<u>14,500,000</u>	<u>14,513,338</u>	<u>14,500,000</u>
Funds Available	<u>\$ 26,779,886</u>	<u>\$ 26,396,492</u>	<u>\$ 26,409,830</u>	<u>\$ 26,058,467</u>
Expenditures:				
Principal	\$ 7,175,000	\$ 7,430,000	\$ 7,430,000	\$ 7,110,000
Interest	7,708,394	7,419,563	7,419,563	7,100,813
Paying agent fees		2,000	1,800	2,000
Total Expenditures	<u>14,883,394</u>	<u>14,851,563</u>	<u>14,851,363</u>	<u>14,212,813</u>
Appropriated Reserve (EFB)	<u>11,896,492</u>	<u>11,544,929</u>	<u>11,558,467</u>	<u>11,845,654</u>
Appropriation		<u>\$ 25,900,404</u>		<u>\$ 26,058,467</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

CAPITAL RESERVE FUND

Legal Citation: This fund was required by Colorado Revised Statute 22-45-103(C). It is no longer required and will be phased out as the resources are expended.

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.

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

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Fund Balance	<u>\$ 4,461,162</u>	<u>\$ 5,960,781</u>	<u>\$ 3,960,781</u>	<u>\$ 3,524,793</u>
Revenue:				
Transfer from General Fund	175,000	1,042,048	1,042,048	2,020,247
Certificates of Participation				
Other local income	<u>232,731</u>	<u>135,666</u>	<u>154,419</u>	<u>* 124,450</u>
Total Revenue	<u>407,731</u>	<u>1,177,714</u>	<u>1,196,467</u>	<u>2,144,697</u>
Funds Available	<u><u>\$ 4,868,893</u></u>	<u><u>\$ 7,138,495</u></u>	<u><u>\$ 5,157,248</u></u>	<u><u>\$ 5,669,490</u></u>
Expenditures:				
Facility Improvements	\$ 303,897	250,000	\$ 567,531	550,000
Facility improvements-HPS				
COP Payments	604,215	677,714	677,714	1,669,428
ECCA				
Buses				147,000
Arbitrage			137,210	
Instructional computers		250,000	250,000	650,000
Total Expenditures	<u>908,112</u>	<u>1,177,714</u>	<u>1,632,455</u>	<u>3,016,428</u>
Reserve	<u>3,960,781</u>	<u>5,960,781</u>	<u>3,524,793</u>	<u>2,653,062</u>
Appropriation		<u><u>\$ 4,263,633</u></u>		<u><u>\$ 5,669,490</u></u>

* Includes sequester reduction

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 a 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 construction 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>	<u>2011-12 Actual</u>	<u>2012-13 Budget</u>	<u>2012-13 Estimated</u>	<u>2013-14 Budget</u>
84.009	Special Education Child Find	\$ -	\$ 20,958	\$ -	\$ 20,958
84.010	Title I Literacy	552,765	463,157	289,013	463,157
84.011	Migrant State, Title I-C	187,638	193,213	105,269	193,213
84.027	Special Ed IDEA Part B	-	996,386	714,095	1,061,528
84.048	Carl Perkins	29,827	35,000	41,485	35,000
84.126	SWAP Grant	64,791	125,375	70,205	125,375
84.173	Special Education IDEA Preschool	-	24,238	-	24,238
84.365	Title III, Immigrant Education	177,903	177,903	139,037	177,903
84.366	Math/Science	327,311	-	33,565	750,000
84.367	Title II, Teacher Quality	129,707	107,344	22,751	107,344
84.374	Teacher Incentive (TIF)	630,482	-	-	-
84.387	ARRA Homeless	6,299	-	-	-
84.410	Education Jobs Funds ARRA	39,676	-	-	-
93.600	Headstart	444,851	444,851	455,198	444,851
State	Charter School Cap Construction	-	23,685	-	-
State	Charter School BEST Grant	-	12,240,332	-	-
93.501	School Based Health Clinic	18,232	186,408	182,235	-
Private	VVF Great Start Summer Program	-	125,000	114,159	130,000
Private	School Based Health Clinic	-	-	203,010	125,000
Private	BMHS Chinese Program	-	28,000	37,738	28,000
Private	Temple Buell Foundation	-	12,500	22,329	-
Private	Single Point of Entry (Wayfinder)	-	100,000	100,065	125,000
Private	Colorado Legacy Foundation	-	461,520	312,699	-
Private	Womens Foundation	-	-	-	4,000
Private	Business Services	-	-	-	2,000,000
	Other	-	250,000	50,642	250,000
		<u>\$ 2,609,482</u>	<u>\$ 16,015,870</u>	<u>\$ 2,893,495</u>	<u>\$ 6,065,567</u>

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 \$790/month for an apartment. The apartments include utilities.

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

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Net Assets	<u>\$959,673</u>	<u>\$1,008,568</u>	<u>\$1,009,264</u>	<u>\$1,019,316</u>
Revenue:				
Rental Income	\$155,962	\$160,000	\$153,439	\$160,000
Capital contribution				
Total Revenue	<u>155,962</u>	<u>160,000</u>	<u>153,439</u>	<u>160,000</u>
Funds Available	<u>\$ 1,115,635</u>	<u>\$ 1,168,568</u>	<u>\$ 1,162,703</u>	<u>\$ 1,179,316</u>
Expenditures by Program:				
Salaries	\$19,551	\$22,000	\$30,989	\$25,000
Benefits	3,342	5,000	\$5,297	7,500
Repairs and maintenance	14,350	50,000	\$40,199	50,000
Utilities	32,476	35,000	\$29,902	35,000
Depreciation/amortization	36,652	50,000	37,000	40,000
Total Expenditures	<u>106,371</u>	<u>162,000</u>	<u>143,387</u>	<u>157,500</u>
Reserve	1,009,264	1,006,568	1,019,316	1,021,816
Appropriation	<u>\$ 1,115,635</u>	<u>\$ 1,168,568</u>	<u>\$ 1,162,703</u>	<u>\$ 1,179,316</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 accounts for self-insurance funding of employee health and dental insurance. This plan is administered by a third party administrator and has a “stop loss” of \$85,000. The PPO plan currently insures 444 single employees and 133 families. A HSA plan was introduced in 2011-12. The HSA is funded by the employee and has tax free deposits. Funds are withdrawn for qualified medical expenses by the employee.

Revenue: The revenue to the fund is premiums from the district and employees for health and dental insurance.

Expenditures: Expenditures include claims, stop-loss premiums and administration fees. The projected 8% increase in premiums is necessary to cover projected claims and medical inflation. The monthly cost for premiums is projected to be:

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EMPLOYEE BENEFIT TRUST FUND

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Fund Balance	\$ 1,616,361	\$ 605,900	\$ 1,763,542	\$ 1,186,372
Contributions	8,031,311	7,080,000	5,563,000	7,400,000
Total Revenue	<u>8,031,311</u>	<u>7,080,000</u>	<u>5,563,000</u>	<u>7,400,000</u>
Funds Available	<u>\$ 9,647,672</u>	<u>\$ 7,685,900</u>	<u>\$ 7,326,542</u>	<u>\$ 8,586,372</u>
Expenditures:				
Claims	\$ 7,062,769	6,230,000	\$ 5,228,187	\$ 6,250,000
Claim reimbursement				
Prescription claim			342,560	500,000
Premiums	565,658	606,000	221,837	250,000
Wellness			(9,233)	
Fees	255,703	238,000	348,728	370,000
Supplies		2,000	8,093	2,500
Total Expenditures	<u>7,884,130</u>	<u>7,076,000</u>	<u>6,140,170</u>	<u>7,372,500</u>
Net Income (Loss)	<u>147,181</u>	<u>4,000</u>	<u>(577,170)</u>	<u>27,500</u>
Ending Fund Balance	<u>1,763,542</u>	<u>609,900</u>	<u>1,186,372</u>	<u>1,213,872</u>
Appropriation	<u>\$ 9,647,672</u>	<u>\$ 7,685,900</u>	<u>\$ 7,326,542</u>	<u>\$ 8,586,372</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 15 of the 18 schools in the district. The Food Service program also operates a bakery that provides bread, rolls and dessert items for all of the cafeterias as well as for other district programs.

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 2013-14 and are as follows:

Elementary student	\$3.00
Middle school student	3.00
High school student	3.00
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 2013-14.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

FOOD SERVICE FUND

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Net Assets	\$ 843	\$ 843	\$ 69,494	\$ 62,593
Revenue:				
Food sales	725,109	557,500	604,523	569,180
Federal reimbursement	883,265	990,700	955,000	910,000
USDA donated commodities	69,835	14,000	14,000	70,000
State reimbursement	23,344	26,700	21,125	44,000
Grants Revenue			89,458	-
General Fund Subsidy		100,000	-	100,000
Total Revenue	<u>1,701,553</u>	<u>1,688,900</u>	<u>1,684,106</u>	<u>1,693,180</u>
Funds Available	<u>\$ 1,702,396</u>	<u>\$ 1,689,743</u>	<u>\$ 1,753,600</u>	<u>\$ 1,755,773</u>
Expenditures:				
Salaries	\$ 707,601	\$ 700,700	691,367	\$ 690,200
Benefits	238,536	202,300	203,628	206,900
Purchased services	3,450	20,400	3,092	31,100
Food and milk	581,279	665,000	648,482	575,000
Supplies	78,574	75,800	45,439	66,780
Equipment	345	4,700	75,000	3,200
Depreciation/amortization	23,117	20,000	24,000	20,000
Total Expenditures	<u>1,632,902</u>	<u>1,688,900</u>	<u>1,691,007</u>	<u>1,593,180</u>
Reserve	<u>69,494</u>	<u>843</u>	<u>62,593</u>	<u>162,593</u>
Appropriation	<u>\$ 1,702,396</u>	<u>\$ 1,689,743</u>	<u>\$ 1,753,600</u>	<u>\$ 1,755,773</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

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Net Assets	<u>\$ 717,297</u>	<u>\$ 825,680</u>	<u>\$ 1,114,643</u>	<u>\$ 1,222,964</u>
Revenue:				
Student programs	1,423,261	1,200,000	1,382,373	\$ 1,100,000
Public Ed Foundation			300,000	300,000
Total Revenue	<u>1,423,261</u>	<u>1,200,000</u>	<u>1,382,373</u>	<u>1,100,000</u>
Funds Available	<u>\$ 2,140,558</u>	<u>\$ 2,025,680</u>	<u>\$ 2,497,016</u>	<u>\$ 2,322,964</u>
Expenditures:				
Elementary programs	\$ 478,790	\$ 500,000	\$ 295,478	\$ 500,000
Middle school programs	214,081	300,000	\$ 103,138	300,000
High school programs	417,464	500,000	\$ 425,436	500,000
Public Education Foundation	204,543	200,000	450,000	450,000
Total Expenditures	<u>1,314,878</u>	<u>1,500,000</u>	<u>1,274,052</u>	<u>1,500,000</u>
Reserve	<u>825,680</u>	<u>525,680</u>	<u>1,222,964</u>	<u>822,964</u>
Appropriation	<u>\$ 2,140,558</u>	<u>\$ 2,025,680</u>	<u>\$ 2,497,016</u>	<u>\$ 2,322,964</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 2012-13 is 0.396 mills based on an estimated assessed valuation of \$2,525,433,131.

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

	2011-12 <u>Actual</u>	2012-13 <u>Budget</u>	2012-13 <u>Estimated</u>	2013-14 <u>Budget</u>
Beginning Fund Balance	\$ 64,538	\$ 17,184	\$ 64,538	\$ (0)
Revenue:				
Property tax	\$999,813	\$1,000,000	\$1,000,000	\$1,000,000
Specific ownership tax	34,852	42,000	40,673	42,000
State categorical	467,601	450,000	473,590	425,000
Other income	650,340	400,000	366,768	375,000
Transfer	359,352	600,000	241,316	500,000
Total Revenue	<u>\$2,511,958</u>	<u>2,492,000</u>	<u>2,122,347</u>	<u>2,342,000</u>
Funds Available	<u>\$ 2,511,958</u>	<u>\$ 2,509,184</u>	<u>\$ 2,186,885</u>	<u>\$ 2,342,000</u>
Expenditures:				
Salaries	\$ 1,495,640	\$ 1,372,200	\$ 1,217,012	\$ 1,262,214
Benefits	494,135	354,375	359,019	391,286
Purchased services	44,967	80,950	69,059	75,000
Supplies and equipment	524,570	593,600	541,796	613,500
Total Expenditures	<u>2,559,312</u>	<u>2,401,125</u>	<u>2,186,886</u>	<u>2,342,000</u>
Reserve	<u>17,184</u>	<u>108,059</u>	<u>(0)</u>	<u>0</u>
Appropriation	<u>\$ 2,576,496</u>	<u>\$ 2,509,184</u>	<u>\$ 2,186,885</u>	<u>\$ 2,342,000</u>

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.

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

EAGLE COUNTY SCHOOLS
Eagle, Colorado

GLOSSARY (CONTINUED):

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.

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GLOSSARY (CONTINUED):

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.

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.

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GLOSSARY (CONTINUED):

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 Principles. 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.

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.

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GLOSSARY (CONTINUED):

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.

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GLOSSARY (CONTINUED):

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.

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GLOSSARY (CONTINUED):

Specific Ownership Tax: An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

Special Programs: Activities designed primarily for students having special needs. These programs include pre-kindergarten through secondary students that have been identified as exceptional.

State Sources: Revenue from funds produced within the boundaries of and collected by the state and distributed to school districts in amounts different proportionately from the amounts collected within collected within such school district. Examples of this revenue are the basic instructional and operating subsidies and subsidies for specific educational programs such as Special Education and Vocational Education.

Student Activities: School sponsored extra-curricular activities including interscholastic and intramural athletics, band, chorus, speech, etc.

Supplies: All items of an expendable nature which are purchased for use in the schools including supplies and textbooks, library books, and other instructional materials, office supplies, building maintenance parts, fuel for buses and other vehicles, and custodial supplies. With the exception of unique areas such as maintenance supplies and transportation related expenses, most materials are established in relation to the student population.

Support Services: Those activities concerned with recommending new policies, administering existing policies, and the developing and implementing of procedures in connection with the operation of the school district. It also includes the services of those professional, independent, and separate agencies or individuals that are retained to assist in the administration.

Tabor Amendment: An amendment to the Colorado Constitution approved by voters in November 1992 which limits governmental mill levies, revenues, and expenditures.

TAP: Teacher Advancement Program.

Tax Year: The calendar year in which tax bills are sent to property owners. The 1997 tax bills are reflected as revenue receipts to the school district in FY 1996-97.

Taxing Authority: A government body, such as a school board, with authority to levy property taxes.

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GLOSSARY (CONTINUED):

Total Program: Funding to school districts is based on a per-pupil formula that calculates Total Program. For each pupil funded in the October 1 pupil count, the formula provides a base per-pupil amount of money plus additional money which recognizes district-by-district variances in costs of living, personnel, costs and sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: A transfer of dollars from one fund to another fund. The general fund transfers dollars to the food service fund.

Vocational Education Programs: Activities designed to prepare students for entrance into and progress through various levels of employment in occupational fields such as agriculture, business, and trade and industry.

