

Eagle County School District



2011-12 Adopted Budget

Eagle County School District



**2011-12
Adopted Budget**

Prepared by Phil Onofrio, CFO

**Eagle County Schools
Eagle, Colorado**

**BUDGET 2011-12
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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 2011-12. 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.

Overview

The budget document reflects the community's input and interest in receiving a concise and comprehensive budget, which clearly communicates the financial operations of the district. This document is divided into four sections for ease of reference by the reader. These include Introduction, Organizational, financial and Informational.

The total 2011-12 appropriation for all funds is \$108,773,876

General Fund	\$ 52,487,269
Bond Redemption Fund	25,854,013
Building Fund	6,495,183
Capital Reserve Fund	3,604,188
Designated Purpose Grants Fund	3,778,129
District Housing Fund	1,077,129
Employee Benefit Trust Fund	9,243,938
Food Service Fund	1,851,976
Student Activity Fund	1,922,658
Transportation Fund	2,362,000

The mill levy for 2010 is estimated at 14.359 mills. A summary of mill levy is included in the revenue portion of the Financial Section of the budget. A residential property owner in Eagle County School District would pay taxes of approximately \$169 per \$100,000 of market value compared to \$155 per \$100,000 of market value in 2010. Final assessment values will not be reported to the district until August 2011 and the actual 2011 tax rate will not be certified by the Board of Education until December 2011.

District Priorities

Ninety-seven percent of Eagle County Schools' kindergartners attend school all day. Research indicates that full-day kindergartners, on average, make greater gains in both their reading and mathematics achievement scores from fall to spring compared to those in half-day classes.

The State of Colorado chose Eagle County Schools, one of six districts, to participate in a pilot program to test strategies and solutions to eliminate achievement gaps, the variation in student achievement between various school populations. "These six districts were selected based on their exceptional leadership capacity their focus on improving student achievement for all students and their commitment to change," said Colorado Commissioner of Education Dwight D. Jones.

Recent studies show that knowledge of core content is necessary, but no longer sufficient for success in a world today. Even if all students mastered core academic subjects, they would still be woefully under-prepared to succeed in postsecondary institutions and workplaces. In 2011-12 school year, students will enjoy new technologies that will help them develop these essential skills through the installation of interactive electronic white boards in every school, state-of-the-art document cameras, video on-demand services and hand-held student response (Clicker) systems for immediate assessment of student's understanding of key objectives during a lesson.

Summary

Eagle County School district patrons can remain confident in the district's determination to maintain quality education programs and sound financial condition. The district continually strives to keep resources strategically focused on improving student learning, while seriously accepting the responsibility of public funds' stewardship. The rigorous and systematic budget process ensures that taxpayers' monies are spent efficiently and responsibly, always with the goal of providing our students a quality education.

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 1 preschool center, 8 elementary schools, 4 middle schools, 3 high schools, and 1 combination charter school and 1 high school 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 19 schools, staffed by 466.57 licensed employees, 268.2 classified employees, and 26.00 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.

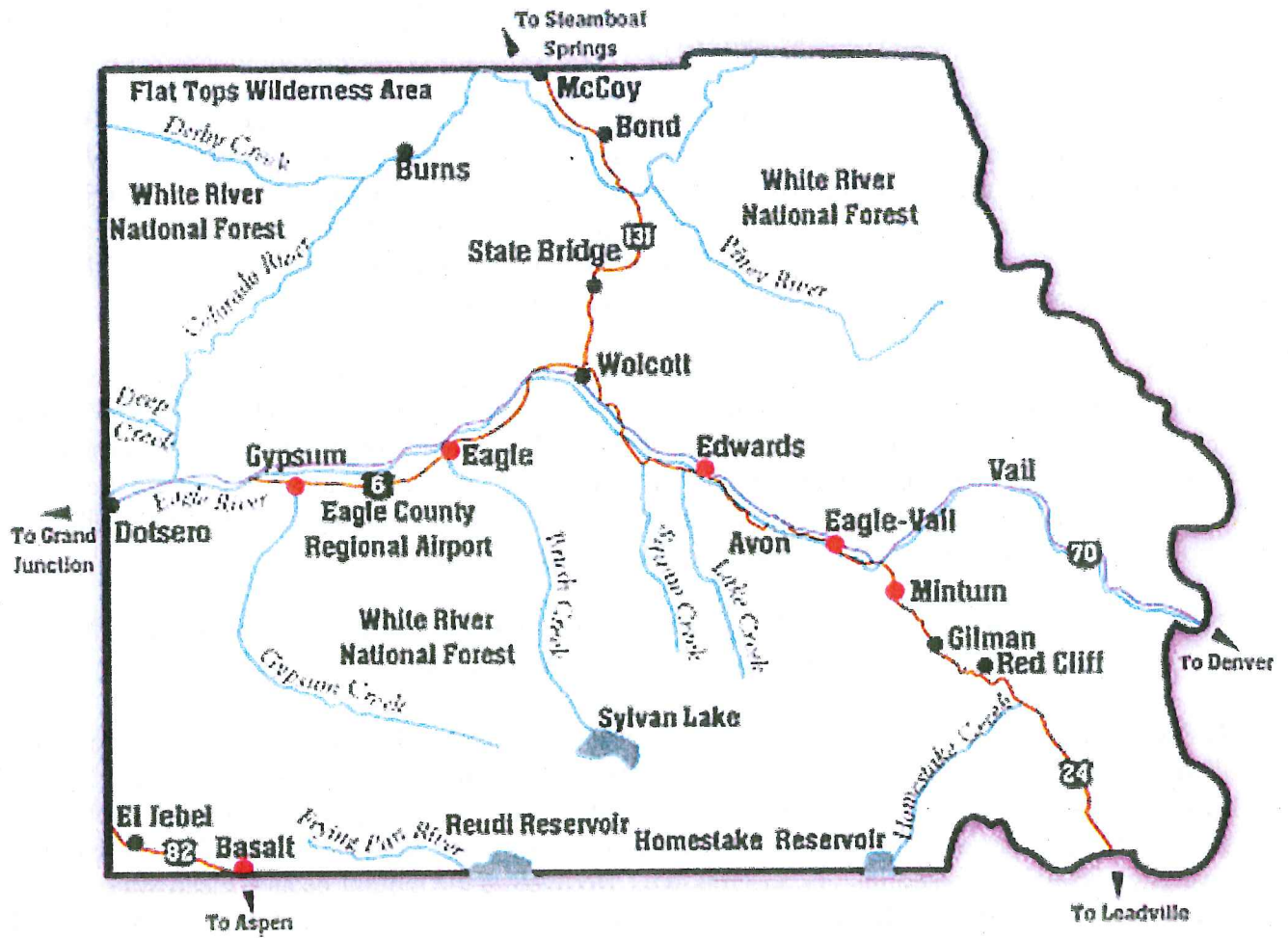
Residents take great pride in their dedication to outdoor recreational activities. They enjoy easy access to all of Colorado's internationally famous ski resorts. 57% of the county is public land. Recreational opportunities include alpine and cross-country skiing, golfing, hiking, biking, fishing, outstanding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

Connie Kincaid-Strahan President
Jeanne McQueeney Vice President
Brian Nolan Secretary/Treasurer
Kate Cocchiarella Director
T.J. Johnson Director
Carrie Benway Director
Ross Morgan Director

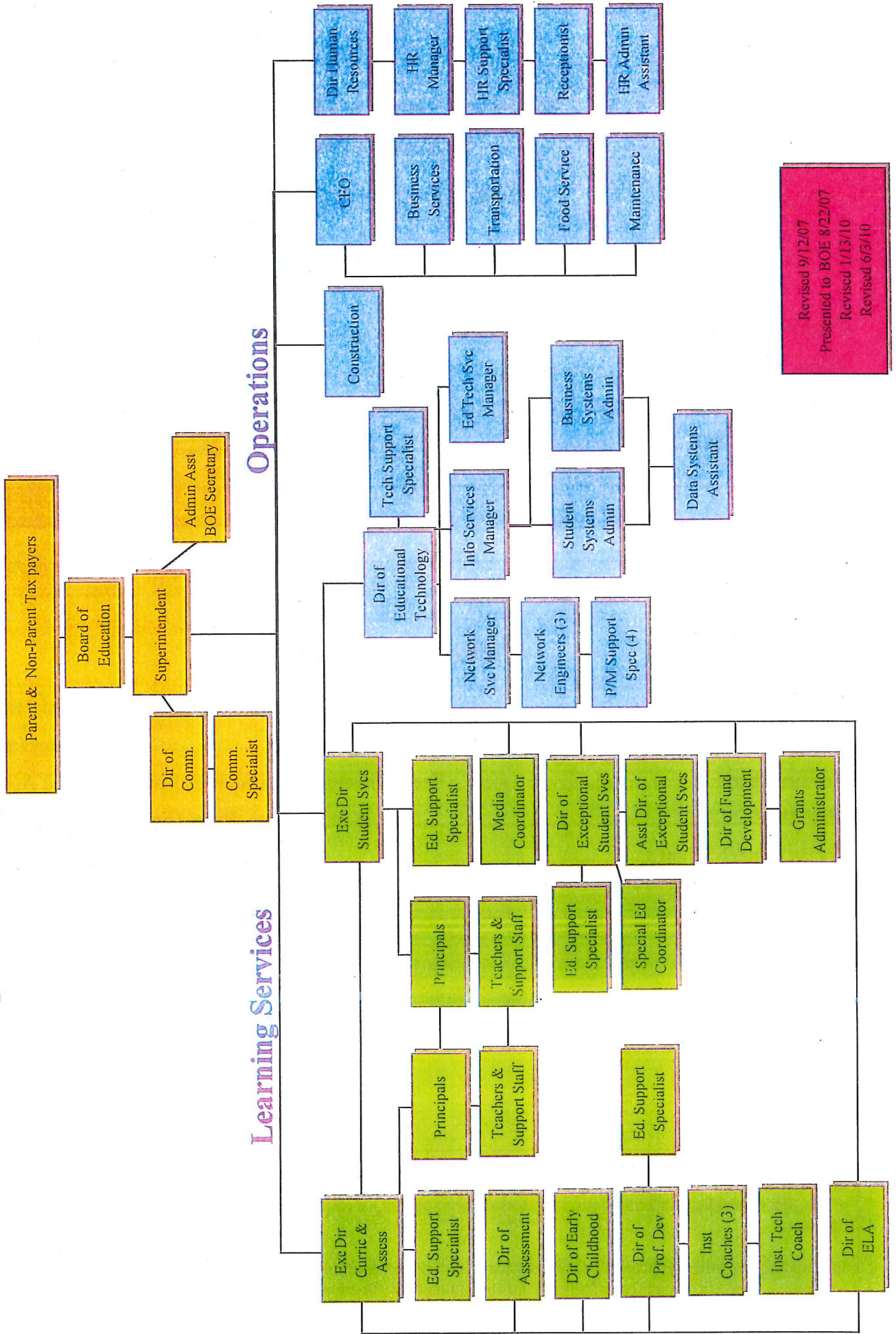
District Administration

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
Teresa Bandel-Schott 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: Bonnie Pottorff, Director of Special Education, Eagle County School District, PO Box 740, Eagle, CO 81631 (970) 569-2912.

Eagle County Schools Organizational Chart



Revised 9/12/07
Presented to BOE 8/22/07
Revised 1/13/10
Revised 6/5/10

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

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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

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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

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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.
- **Informational Section** - This last section includes a multitude of miscellaneous types of information typically sought by interested parties over past years including performance measures, enrollment trends, staffing and employee trends, revenue and expenditure trends and the glossary.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BUDGET FACTS AND ASSUMPTIONS

The 2011-12 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. Legislators completed the amount of funding for K-12 education for 2011-12. The budget has been prepared with per pupil revenue of \$6,741 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 lump-sum payment for performance in August. The proposed budget includes no increase in salaries for 2011-12.
5. All administrators are on a min-max schedule that represents the average of like size districts plus cost of living.
6. Health and dental benefits for all eligible employees have been projected to increase 3.2% for 2011-12. This insurance premium is shared between the employer and employee with the District paying 73% of the single premium and the employee paying 27%. Additionally, the family premium is set at 2.8 times the single premium.

EAGLE COUNTY SCHOOLS

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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, 2011. The funded pupil count is projected to remain stable at 5,783 in 2011-12. Per pupil revenue is expected to be \$6,741, a decrease from \$7,098.
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.
4. 0.50% of property taxes will not be collectable or recoverable.

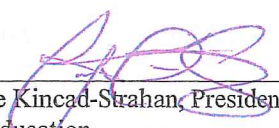


RESOLUTION

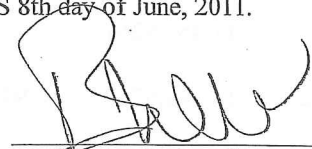
BE IT RESOLVED by the Board of Education of the Eagle County School District Re50J that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July1, 2011 and ending June 30, 2012.

General Fund	\$52,517,269
Bond Redemption Fund	\$25,854,013
Capital Reserve Fund	\$3,604,188
Building Fund	\$6,495,183
District Housing Fund	\$1,077,129
Employee Benefit Trust Fund	\$9,243,938
Food Service Fund	\$1,851,976
Student Activity Fund	\$1,922,658
Transportation Fund	\$2,362,000
Designated Purpose Grant Fund	\$3,778,129
Charter School Fund	\$6,255,833

INTRODUCED, READ, APPROVED AND ADOPTED THIS 8th day of June, 2011.



Ms. Connie Kincaid-Strahan, President
Board of Education



Mr. Brian Nolan, Secretary
Board of Education

EAGLE COUNTY SCHOOLS

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All Funds Summary

	General Fund	Bond Fund	Building Fund	Capital Reserve Fund	Charter School Fund	Designated Purpose Grant Fund
Revenue:						
Property taxes	\$ 34,429,829	\$ 15,026,505				
Specific ownership taxes	1,917,253					
State and federal revenue	12,269,204					3,778,129
Interest income	35,000		100,000			
Other local revenue	2,383,157				909,309	
Transfer in				570,518	2,000,000	
Total revenue	51,034,443	15,026,505	100,000	570,518	2,909,309	3,778,129
Expenditures:						
Salaries	31,495,012				1,733,090	
Benefits	10,320,721				535,453	
Purchased services	3,906,371		3,000,000	630,518	226,643	
Supplies	3,399,108				309,565	
Debt service		14,854,325				
Capital outlay						
Depreciation/amortization						
Transfers	3,366,057					
Total expenditures	52,487,269	14,854,325	3,000,000	630,518	2,804,751	-
Net income (loss)	(1,452,826)	172,180	(2,900,000)	(60,000)	104,558	3,778,129
Beginning Fund Balance	13,548,672	10,949,343	6,395,183	3,183,670	522,097	-
Use of Reserves	-					
Ending Fund Balance	\$ 12,095,846	\$ 11,121,523	\$ 3,495,183	\$ 3,123,670	\$ 626,655	\$ 3,778,129
Appropriation	\$ 64,583,115	\$ 25,975,848	\$ 6,495,183	\$ 3,754,188	\$ 3,431,406	\$ 3,778,129
Expenses Per Pupil	8,981	2,542	513	108	480	-

District Housing Fund	Employee Benefit Fund	Food Service Fund	Student Activity Fund	Trans- portation Fund	2011-12 Total	2010-11 Total
				\$ 1,000,000	\$ 50,456,334	\$ 62,792,169
				42,000	1,959,253	2,504,369
		881,000		450,000	17,378,333	18,362,528
					135,000	600,000
160,000	7,998,178	765,400		400,000	12,616,044	12,745,199
		173,500		570,104	3,314,122	3,951,943
160,000	7,998,178	1,819,900	-	2,462,104	85,859,086	100,956,208
20,200		742,400		1,539,350	35,530,052	39,765,426
4,800		221,500		431,018	11,513,492	9,699,292
100,000	7,676,206	13,700		33,876	15,587,314	26,313,293
		822,300	1,203,892	457,860	6,192,725	7,360,517
					14,854,325	13,229,525
					-	-
50,000					50,000	48,000
		20,000			3,386,057	3,951,943
175,000	7,676,206	1,819,900	1,203,892	2,462,104	87,113,965	100,367,996
(15,000)	321,972	-	(1,203,892)	-	(1,254,879)	588,212
917,129	1,245,760	32,076	718,766	-	37,512,696	33,223,496
\$ 902,129	\$ 1,567,732	\$ 32,076	\$ (485,126)	\$ -	\$ 36,257,817	\$ 33,811,708
\$ 1,077,129	\$ 9,243,938	\$ 1,851,976	\$ 718,766	\$ 2,462,104	\$123,371,782	\$134,179,704
30	1,314	311	206	421	14,907	17,175

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GENERAL FUND SUMMARY OF REVENUE AND EXPENDITURES

Introduction:

The 2011-12 General Fund budget is balanced with \$68,021,821 in available funds and appropriations. Expenses exceed revenues for 2010-11 by \$955,293.

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>	Percent <u>of Total</u>	Increase <u>(Decrease)</u>
Beginning Fund Balance	<u>\$13,548,672</u>	<u>\$12,067,446</u>	<u>\$13,548,672</u>		
Revenue:					
Property taxes	46,575,635	46,790,107	34,429,829	67.5%	-26.4%
Specific ownership taxes	2,272,449	2,454,500	1,917,253	3.8%	-21.9%
State revenue	4,675,461	2,523,024	12,269,204	24.0%	386.3%
Interest income	35,181	200,000	35,000	0.1%	-82.5%
Other revenue	<u>2,157,622</u>	<u>2,473,918</u>	<u>2,383,157</u>	<u>4.7%</u>	<u>-3.7%</u>
Total revenue	<u>55,716,348</u>	<u>54,441,549</u>	<u>51,034,443</u>	<u>100.1%</u>	<u>-6.3%</u>
Funds Available	<u><u>\$69,265,020</u></u>	<u><u>\$66,508,995</u></u>	<u><u>\$64,583,115</u></u>		
Expenditures:					
Salaries	\$35,311,715	\$35,653,503	\$31,495,012	60.0%	-11.7%
Benefits	8,425,185	8,668,304	10,320,721	19.7%	19.1%
Purchased services	3,942,692	3,117,953	3,906,371	7.4%	25.3%
Supplies	3,939,243	3,845,230	3,399,108	6.5%	-11.6%
Transfers	<u>4,780,132</u>	<u>3,951,943</u>	<u>3,366,057</u>	<u>6.4%</u>	<u>-14.8%</u>
Total expenditures	<u>56,398,967</u>	<u>55,236,933</u>	<u>52,487,269</u>	<u>100.0%</u>	<u>-5.0%</u>
Reserves:					
Use of reserves	(682,569)	(799,450)	(1,452,826)		
Ongoing reserves	<u>12,866,103</u>	<u>12,749,222</u>	<u>9,830,036</u>		
Total reserves	<u>12,183,534</u>	<u>11,949,772</u>	<u>8,377,210</u>		
Appropriation	<u><u>\$68,582,501</u></u>	<u><u>\$67,186,705</u></u>	<u><u>\$60,864,479</u></u>		

EAGLE COUNTY SCHOOLS

Eagle, Colorado

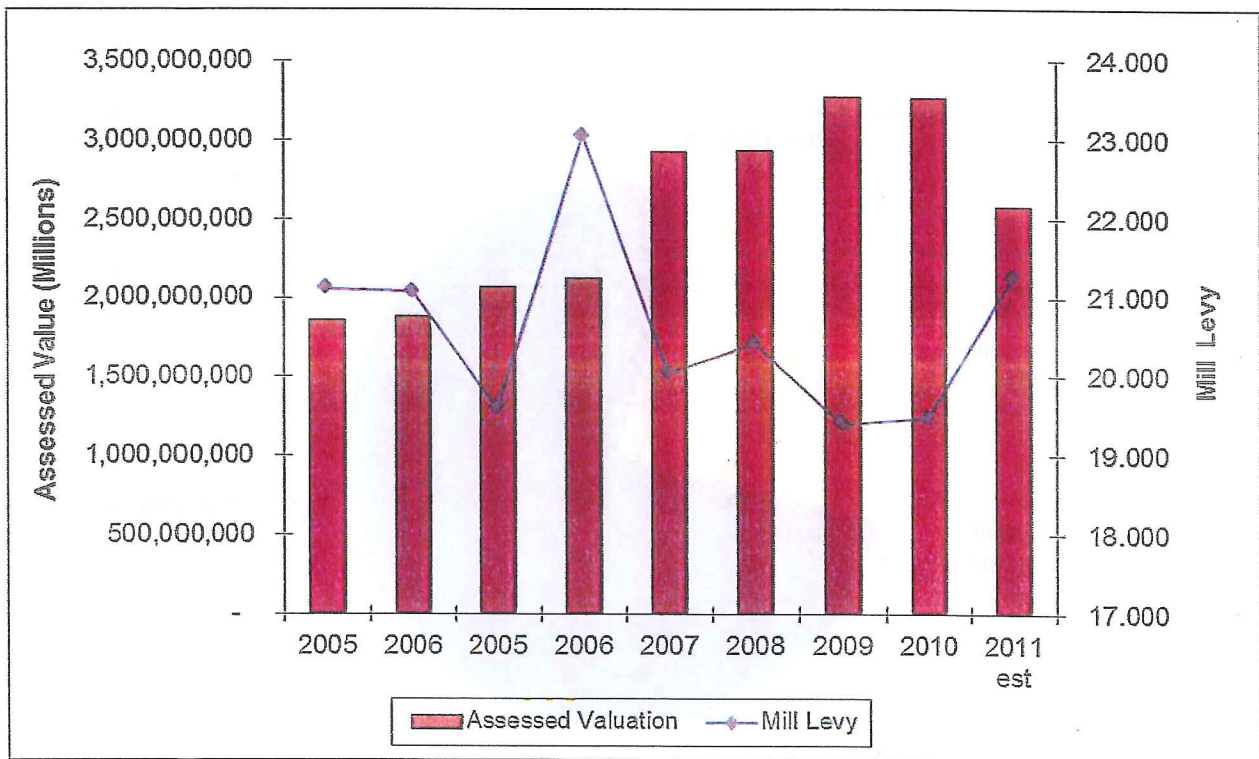
Mill Levy

The General Fund mill levy for 2011, collected in 2012 is estimated to be 15.121 mills, an increase from the 2010 levy of 14382 mills. The estimated 2011 mill levy for the Bond Redemption Fund is 5.743 mills and the Transportation Fund is 0.389 mills. This is a total mill levy for 2008 of 19.868 mills.

A property owner in Eagle County School District would pay \$169 per \$100,000 of market value in 2011 compared to \$155 per \$100,000 of market value in 2010. Final assessment values will not be reported to the district until December 2011; the actual 2011 mill levy for the district will not be certified by the Board of Education until December 2011. Therefore, a current, accurate calculation of the tax cost to the homeowner will be calculated on December 15, 2011.

Assessed Valuation

The district currently estimates that the assessed valuation or "tax base" for 2011 will be \$2,572,376,951. This estimated assessed valuation is based on projections received from the County Assessor. This amount represents an decrease of \$688,887,706 21.12% from the 2010 assessed value of \$3,261,264,657.



EAGLE COUNTY SCHOOLS

Eagle, Colorado

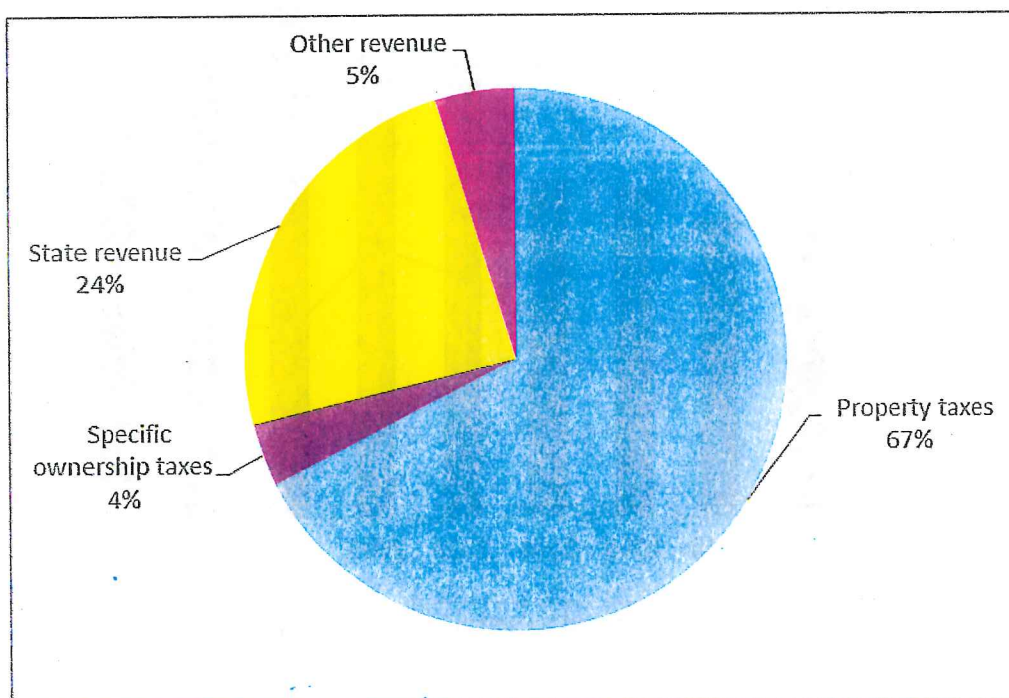
Revenues:

The district receives its revenue primarily from local sources in the General Fund. Total estimated revenue for the 2011-12 budget is \$51,034,443. The majority of this revenue \$34,429,829 (67%) is available to the district through the Colorado Public School Finance Act, which authorizes per pupil funding of students in the amount of \$6,741. 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 5,844 at \$6,741 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 \$8,150,000.

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.

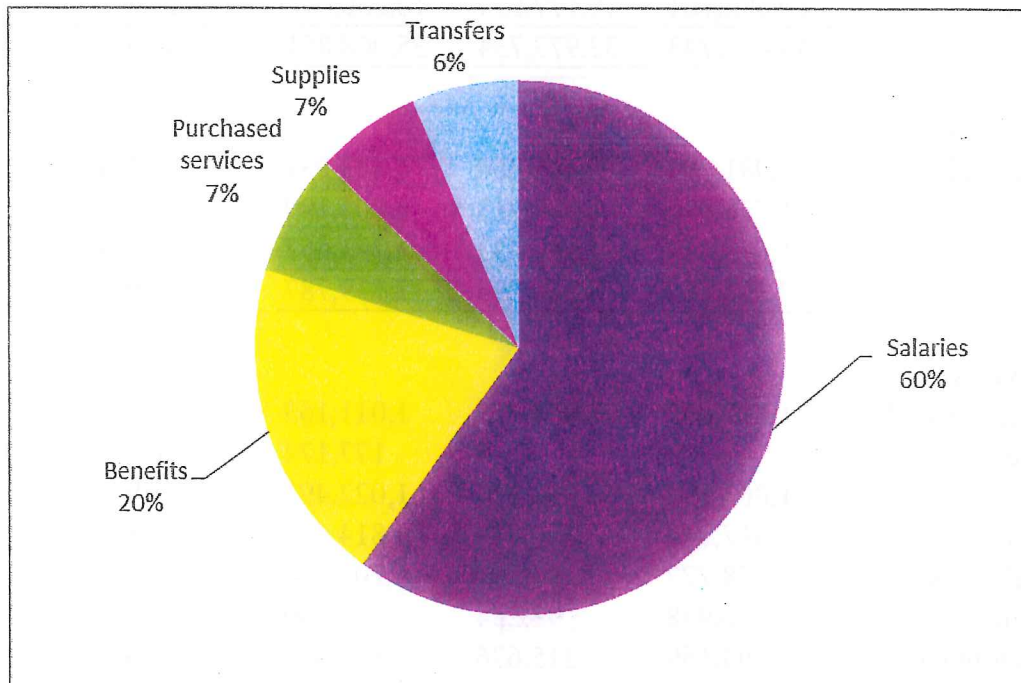


EAGLE COUNTY SCHOOLS

Eagle, Colorado

Expenditures:

Total estimated expenditures and transfers for 2011-12 in the General Fund is \$52,487,269. The District's major expenditures are salary 60%; benefits 20%; purchased services that includes utilities 7%; supplies and equipment 7%; and transfers 6% of the budget.



	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2011-12 <u>Budget</u>	Percent <u>of Total</u>	Increase <u>(Decrease)</u>
Salaries	\$ 35,311,715	\$ 35,653,503	\$ 31,495,012	60.0%	-11.7%
Benefits	8,425,185	8,668,304	10,320,721	19.7%	19.1%
Purchased services	3,942,692	3,117,953	3,906,371	7.4%	25.3%
Supplies	3,939,243	3,845,230	3,399,108	6.5%	-11.6%
Transfers	4,780,132	3,951,943	3,366,057	6.4%	-14.8%
Total expenditures	<u>56,398,967</u>	<u>55,236,933</u>	<u>52,487,269</u>	<u>100.0%</u>	<u>-5.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

PROGRAM BUDGET SUMMARY

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Regular Programs:						
Elementary Schools	\$16,469,293	\$16,786,033	\$17,666,280	32.5%	5.2%	\$2,939
Middle Schools	7,386,289	7,009,867	6,752,495	12.4%	-3.7%	1,124
High Schools	10,602,161	10,177,834	10,650,076	19.6%	4.6%	1,772
Subtotal	<u>34,457,743</u>	<u>33,973,734</u>	<u>35,068,851</u>	<u>64.6%</u>	<u>3.2%</u>	<u>5,835</u>
Special Programs:						
Special Education	3,981,709	5,602,350	4,443,931	8.2%	-20.7%	739
ELA	1,730,936	1,679,713	1,802,199	3.3%	7.3%	300
Preschool	1,615,462	1,059,233	1,293,657	2.4%	22.1%	215
Subtotal	<u>7,328,107</u>	<u>8,341,296</u>	<u>7,539,787</u>	<u>13.9%</u>	<u>-9.6%</u>	<u>1,255</u>
Support Services:						
BOE & Superintendent	1,112,885	1,054,079	1,011,169	1.9%	-4.1%	168
Fund Development	0	0	177,174	0.3%	100.0%	29
Business	1,063,994	902,670	1,022,491	1.9%	13.3%	170
Curriculum	1,017,268	760,843	814,474	1.5%	7.0%	136
Comm Relations	258,777	206,357	203,848	0.4%	-1.2%	34
Assessment	16,938	91,254	83,700	0.2%	-8.3%	14
Staff Development	303,159	215,676	317,853	0.6%	47.4%	53
Human Resources	479,283	354,184	503,383	0.9%	42.1%	84
Maintenance	2,001,088	1,996,380	1,812,750	3.3%	-9.2%	302
Technology	1,919,539	1,515,363	1,786,220	3.3%	17.9%	297
Subtotal	<u>8,172,931</u>	<u>7,096,806</u>	<u>7,733,062</u>	<u>14.2%</u>	<u>9.0%</u>	<u>1,287</u>
Transfers:						
Fund Transfers	<u>794,898</u>	<u>4,684,498</u>	<u>3,951,943</u>	<u>7.3%</u>	<u>-15.6%</u>	<u>658</u>
Total Expenditures	<u><u>\$50,753,678</u></u>	<u><u>\$54,096,334</u></u>	<u><u>\$54,293,643</u></u>	<u>-</u>	<u>0.4%</u>	<u>\$9,034</u>
 Total Membership	5,828	5,492	6,010		9.4%	
Special Education	574	584	615		5.3%	
ELA	1,702	1,504	1,837		22.1%	
At Risk	1,817	1,693	1,935		14.3%	

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	13.62 students/staffing unit or 8.12 staff/100 students
Middle School	14.65 students/staffing unit or 7.49 staff/100 students
High School	14.65 students/staffing unit or 7.49 staff/100 students

These staffing levels insure that the Administrative Policy IIB on class size is met. The current class size guideline is K-1, 20 students per class; grades 2-3, 23 students per class; grades 4-6, 25 students per class and grades 7-12, a school average of 25 students per class.

Differences in budgeted costs per school do occur and are primarily the result of variations in:

- Number of pupils
- Square footage of school
- Age of school
- Utility costs
- Experience of staff

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 2011-12 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	20.00 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	\$82.00
Athletic/Activity Fee	\$100 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	\$100.00
Alpine Skiing	\$200.00
Hockey	\$575.00
Art fee	\$30.00 per class
Class fees	
Freshman Sophomores	\$20.00 per student
Juniors Seniors	\$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
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 2011-12 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, 2010	\$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. District preschool programs are offered at the Brush Creek, Edwards, Gypsum and Red Sandstone sites as well as a satellite site in Gypsum.

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:

Students

8:00-2:50

Teachers

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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$12,191,649	\$12,416,241	\$12,752,156	72.2%	2.7%	\$4,289
Benefits	2,905,428	3,134,302	3,479,277	19.7%	11.0%	1,170
Purchased Services	366,113	318,365	393,095	2.2%	23.5%	132
Supplies & Equipment	1,006,103	917,125	1,041,752	5.9%	13.6%	350
Total	<u>\$16,469,293</u>	<u>\$16,786,033</u>	<u>\$17,666,280</u>	<u>100.0%</u>	<u>5.0%</u>	<u>\$5,942</u>

Expenditures by Program:

Regular Instruction	\$12,378,478	\$12,720,375	\$12,779,881	72.3%	0.5%	\$4,299
Activities	4,764	18,720	\$127,880	0.7%	0.0%	43
Counseling	351,713	250,682	289,328	1.6%	15.4%	97
Media	474,797	370,491	353,225	2.0%	-4.7%	119
Office	1,706,032	1,906,590	2,374,113	13.4%	24.5%	799
Custodial	1,553,509	1,519,175	1,741,853	9.9%	14.7%	586
Total	<u>\$16,469,293</u>	<u>\$16,786,033</u>	<u>\$17,666,280</u>	<u>100.0%</u>	<u>5.2%</u>	<u>\$5,942</u>

Staff:

Teachers	189.13	193.97	193.21	-0.4%
Teacher Assistants	10.60	8.78	10.96	24.8%
Administrators	8.53	9.80	10.00	2.0%
Secretaries	14.88	15.50	17.06	10.1%
Custodians	17.94	18.25	20.06	9.9%
Total	<u>241.08</u>	<u>246.30</u>	<u>251.29</u>	<u>2.0%</u>

Students K-5:

Total Membership	2,869	2,496	2,973	19.1%
Special Education	280	284	322	13.4%
ELA	1,087	881	1,221	38.6%
At Risk	963	843	1,100	30.5%

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 295 students. The student teacher ratio is approximately 13.62:1. AES serves the communities of Avon, Beaver Creek, Arrowhead and Singletree.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

AVON ELEMENTARY SCHOOL

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,362,377	\$1,378,186	\$1,035,096	72.2%	-24.9%	\$4,331
Benefits	334,818	355,680	275,832	19.2%	-22.4%	1,154
Purchased Services	56,138	41,365	37,755	2.6%	-8.7%	158
Supplies & Equipment	119,142	102,695	84,808	5.9%	-17.4%	355
Total	<u>\$1,872,475</u>	<u>\$1,877,926</u>	<u>\$1,433,491</u>	<u>99.9%</u>	<u>-23.7%</u>	<u>\$5,998</u>

Expenditures by Program

Regular Instruction	1,310,010	\$1,356,227	\$1,018,142	70.0%	-24.9%	\$4,260
Activities	467	2,340	2,340	0.2%	0.0%	10
Counseling	55,038	65,521	380	0.0%	-99.4%	2
Media	100,972	36,297	3,277	0.2%	-91.0%	14
Office	168,624	197,821	190,060	13.3%	-3.9%	795
Custodial	237,364	219,720	219,292	15.3%	-0.2%	918
Total	<u>\$1,872,475</u>	<u>\$1,877,926</u>	<u>\$1,433,491</u>	<u>100.0%</u>	<u>-23.7%</u>	<u>\$5,998</u>

Staff:

Teachers	22.20	21.20	16.00		-24.5%
Teacher Assistants	0.00	0.64	1.48		0.0%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	2.00	2.00	2.00		0.0%
Custodians	3.00	3.00	3.00		0.0%
Total	<u>28.20</u>	<u>27.84</u>	<u>23.48</u>		<u>-15.7%</u>

Students K-5:

Total Membership	337	295	239		-19.0%
Special Education	31	34	30		-11.8%
ELA	125	115	127		10.4%
At Risk	120	126	119		-5.6%

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 501 students. The student teacher ratio is approximately 13.62:1. 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

	2009-10 Actual	2010-11 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,056,704	\$2,142,002	\$1,876,566	73.9%	-12.4%	\$4,079
Benefits	459,787	539,831	521,876	20.6%	-3.3%	1,135
Purchased Services	35,838	43,300	42,480	1.7%	-1.9%	92
Supplies & Equipment	122,798	115,000	97,950	3.9%	-14.8%	213
Total	<u>\$2,675,127</u>	<u>\$2,840,133</u>	<u>\$2,538,872</u>	<u>100.0%</u>	<u>-10.6%</u>	<u>\$5,519</u>

Expenditures by Program:

Regular Instruction	\$2,055,365	\$2,248,205	\$1,913,846	75.4%	-14.9%	\$4,161
Activities	489	2,340	2,340	0.1%	0.0%	5
Counseling	26,026	500	34,872	1.4%	6874.4%	76
Media	105,088	67,205	41,155	1.6%	-38.8%	89
Office	260,502	295,185	288,611	11.4%	-2.2%	627
Custodial	227,657	226,698	258,048	10.2%	13.8%	561
Total	<u>\$2,675,127</u>	<u>\$2,840,133</u>	<u>\$2,538,872</u>	<u>100.0%</u>	<u>-10.6%</u>	<u>\$5,519</u>

Staff:

Teachers	28.90	30.90	29.34	-5.0%
Teacher Assistants	3.00	2.00	0.48	-76.0%
Administrators	1.00	2.00	1.00	-50.0%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	3.38	3.25	3.00	-7.7%
Total	<u>38.28</u>	<u>40.15</u>	<u>35.82</u>	<u>-10.8%</u>

Students K-5:

Total Membership	505	501	460	-8.2%
Special Education	55	49	53	8.2%
ELA	63	70	66	-5.7%
At Risk	65	77	73	-5.2%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE VALLEY ELEMENTARY SCHOOL

Principal: Monica Lammers
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 291 students. The student teacher ratio is approximately 12.4:1. 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,391,976	\$1,394,002	\$1,149,228	71.4%	-17.6%	\$4,134
Benefits	314,624	349,057	310,818	19.3%	-11.0%	1,118
Purchased Services	64,855	31,600	32,830	2.0%	3.9%	118
Supplies & Equipment	157,400	137,950	113,714	7.1%	-17.6%	409
Total	<u>\$1,928,855</u>	<u>\$1,912,609</u>	<u>\$1,606,590</u>	<u>99.8%</u>	<u>-16.0%</u>	<u>\$5,779</u>

Expenditures by Program:

Regular Instruction	\$1,481,812	\$1,498,090	\$1,157,039	72.0%	-22.8%	\$4,162
Activities	237	2,340	2,340	0.1%	0.0%	8
Counseling	31,714	20,278	21,896	1.4%	8.0%	79
Media	50,516	26,363	60,064	3.7%	127.8%	216
Office	180,591	189,490	194,864	12.1%	2.8%	701
Custodial	183,985	176,048	170,387	10.6%	-3.2%	613
Total	<u>\$1,928,855</u>	<u>\$1,912,609</u>	<u>\$1,606,590</u>	<u>100.0%</u>	<u>-16.0%</u>	<u>\$5,779</u>

Staff:

Teachers	25.40	24.04	18.84	-21.6%
Teacher Assistants	2.00	1.50	1.00	-33.3%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	1.88	1.50	1.50	0.0%
Custodians	1.56	1.50	1.56	4.0%
Total	<u>31.84</u>	<u>29.54</u>	<u>23.90</u>	<u>-19.1%</u>

Students K-5:

Total Membership	298	291	278	-4.5%
Special Education	19	21	18	-14.3%
ELA	128	120	137	14.2%
At Risk	119	113	126	11.5%

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 366 students. The student teacher ratio is approximately 13.5:1. 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,846,027	\$1,698,961	\$1,617,905	73.4%	-4.8%	\$4,787
Benefits	490,824	435,120	442,171	20.0%	1.6%	1,308
Purchased Services	67,308	68,050	47,680	2.1%	-29.9%	141
Supplies & Equipment	138,106	99,750	93,302	4.1%	-6.5%	276
Total	<u>\$2,542,265</u>	<u>\$2,301,881</u>	<u>\$2,201,058</u>	<u>100.0%</u>	<u>-4.4%</u>	<u>\$6,512</u>

Expenditures by Program:

Regular Instruction	\$1,879,737	\$1,771,243	\$1,619,470	73.7%	-8.6%	\$4,791
Activities	3,571	2,340	2,340	0.1%	0.0%	7
Counseling	75,018	32,535	33,477	1.5%	2.9%	99
Media	104,765	39,722	92,419	4.2%	132.7%	273
Office	229,552	236,791	241,403	11.0%	1.9%	714
Custodial	249,622	219,250	211,949	9.6%	-3.3%	627
Total	<u>\$2,542,265</u>	<u>\$2,301,881</u>	<u>\$2,201,058</u>	<u>100.1%</u>	<u>-4.4%</u>	<u>\$6,512</u>

Staff:

Teachers	27.07	25.26	21.45	-15.1%
Teacher Assistants	3.00	3.00	2.00	-33.3%
Administrators	1.53	1.30	1.00	-23.1%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	3.00	3.00	3.00	0.0%
Total	<u>36.60</u>	<u>34.56</u>	<u>29.45</u>	<u>-14.8%</u>

Students K-5:

Total Membership	395	366	338	-7.7%
Special Education	34	30	36	20.0%
ELA	198	155	204	31.6%
At Risk	183	128	179	39.8%

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 363 students. The student teacher ratio is approximately 13.9:1. 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,507,011	\$1,544,210	\$1,368,892	72.5%	-11.4%	\$3,968
Benefits	350,021	386,538	369,453	19.6%	-4.4%	1,071
Purchased Services	39,352	38,100	37,880	2.0%	-0.6%	110
Supplies & Equipment	126,441	129,600	108,174	5.7%	-16.5%	314
Total	<u>\$2,022,825</u>	<u>\$2,098,448</u>	<u>\$1,884,399</u>	<u>100.0%</u>	<u>-10.2%</u>	<u>\$5,462</u>

Expenditures by Program						
Regular Instruction	\$1,471,947	\$1,567,053	\$1,365,796	72.6%	-12.8%	\$3,959
Activities	-	\$2,340	\$0	0.0%	-100.0%	
Counseling	89,856	66,071	79,092	4.2%	19.7%	229
Media	55,517	50,722	47,388	2.5%	-6.6%	137
Office	213,154	223,378	210,659	11.2%	-5.7%	611
Custodial	192,351	188,884	181,464	9.6%	-3.9%	526
Total	<u>\$2,022,825</u>	<u>\$2,098,448</u>	<u>\$1,884,399</u>	<u>100.1%</u>	<u>-10.2%</u>	<u>\$5,462</u>

Staff:

Teachers	22.70	24.43	21.14		-13.5%
Teacher Assistants	0.60	0.50	1.61		222.0%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	2.00	2.00	2.00		0.0%
Custodians	2.00	2.00	2.00		0.0%
Total	<u>28.30</u>	<u>29.93</u>	<u>27.75</u>		<u>-7.3%</u>

Students K-5:

Total Membership	361	363	345		-5.0%
Special Education	39	41	37		-9.8%
ELA	186	195	189		-3.1%
At Risk	128	156	111		-28.8%

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 316 students. The student teacher ratio is approximately 12.4:1. JCES serves the community of Edwards including the residential subdivision of Singletree.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

JUNE CREEK ELEMENTARY

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,044,013	\$1,098,748	\$1,201,133	72.7%	8.5%	\$4,031
Benefits	253,409	286,025	327,068	19.8%	12.5%	1,098
Purchased Services	27,155	30,500	31,480	1.9%	3.1%	106
Supplies & Equipment	95,448	104,300	93,056	5.6%	-12.1%	312
Total	<u>\$1,420,025</u>	<u>\$1,519,573</u>	<u>\$1,652,737</u>	<u>100.0%</u>	<u>8.1%</u>	<u>\$5,546</u>

Expenditures by Program						
Regular Instruction	\$1,014,226	\$1,083,820	\$1,169,429	70.7%	7.3%	\$3,924
Activities	-	\$2,340	\$2,340	0.1%	0.0%	\$8
Counseling	37,741	14,746	68,975	4.2%	78.6%	231
Media	30,610	52,994	40,407	2.4%	-31.2%	136
Office	188,490	200,014	217,227	13.1%	7.9%	729
Custodial	148,958	165,659	154,359	9.3%	-7.3%	518
Total	<u>\$1,420,025</u>	<u>\$1,519,573</u>	<u>\$1,652,737</u>	<u>99.8%</u>	<u>8.1%</u>	<u>\$5,546</u>

Staff:

Teachers	15.80	20.40	19.74	-3.2%
Teacher Assistants	0.00	0.00	0.89	100.0%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	1.00	2.00	2.00	0.0%
Custodians	1.50	2.00	2.00	0.0%
Total	<u>19.30</u>	<u>25.40</u>	<u>25.63</u>	<u>0.9%</u>

Students K-5:

Total Membership	272	316	298	-5.7%
Special Education	40	43	38	-11.6%
ELA	177	185	155	-16.2%
At Risk	110	122	99	-18.9%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

RED HILL ELEMENTARY SCHOOL

Principal: Jill Pappas
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 407 students. The student teacher ratio is approximately 14.0:1. 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,852,611	\$1,899,215	\$1,487,772	72.8%	-21.7%	\$3,978
Benefits	430,804	472,984	404,587	19.8%	-14.5%	1,082
Purchased Services	35,413	32,100	22,680	1.1%	-29.3%	61
Supplies & Equipment	153,052	142,680	125,893	6.2%	-11.8%	337
Total	<u>\$2,471,880</u>	<u>\$2,546,979</u>	<u>\$2,040,932</u>	<u>99.9%</u>	<u>-19.9%</u>	<u>\$5,457</u>

Expenditures by Program:

Regular Instruction	\$2,069,505	\$2,030,692	\$1,630,979	80.0%	-19.7%	\$4,361
Activities	-	\$2,340	\$2,340	0.1%	0.0%	\$6
Counseling	36,320	51,031	50,436	2.5%	-1.2%	135
Media	1,096	66,705	1,134	0.1%	-98.3%	3
Office	187,920	212,270	183,855	9.0%	-13.4%	492
Custodial	177,039	183,941	172,188	8.4%	-6.4%	460
Total	<u>\$2,471,880</u>	<u>\$2,546,979</u>	<u>\$2,040,932</u>	<u>100.1%</u>	<u>-19.9%</u>	<u>\$5,457</u>

Staff:

Teachers	30.16	31.80	24.42	-23.2%
Teacher Assistants	1.00	1.14	1.00	-12.3%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	2.00	2.00	2.00	0.0%
Total	<u>36.16</u>	<u>37.94</u>	<u>30.42</u>	<u>-19.8%</u>

Students K-5:

Total Membership	433	407	374	-8.1%
Special Education	40	36	42	16.7%
ELA	160	169	158	-6.5%
At Risk	155	163	146	-10.4%

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 273 students. The student teacher ratio is approximately 13.2:1. 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,130,930	\$1,260,917	\$1,091,583	73.2%	-13.4%	\$4,474
Benefits	271,141	309,067	296,642	19.9%	-4.0%	1,216
Purchased Services	40,054	33,350	31,280	2.1%	-6.2%	128
Supplies & Equipment	93,716	85,150	72,596	4.9%	-14.7%	298
Total	<u>\$1,535,841</u>	<u>\$1,688,484</u>	<u>\$1,492,101</u>	<u>100.1%</u>	<u>-11.6%</u>	<u>\$6,115</u>

Expenditures by Program:

Regular Instruction	\$1,095,876	\$1,165,045	\$1,130,693	75.9%	-2.9%	\$4,634
Activities	\$0	\$2,340	\$2,340	0.2%	0.0%	\$10
Media	26,233	30,483	4,053	0.3%	-86.7%	17
Office	277,199	351,641	234,994	15.7%	-33.2%	963
Custodial	136,533	138,975	120,021	8.0%	-13.6%	492
Total	<u>\$1,535,841</u>	<u>\$1,688,484</u>	<u>\$1,492,101</u>	<u>100.1%</u>	<u>-11.6%</u>	<u>\$6,115</u>

Staff:

Teachers	16.90	15.94	15.64	-1.9%
Teacher Assistants	1.00	0.00	2.50	100.0%
Administrators	1.00	1.50	1.00	-33.3%
Secretaries	2.00	2.00	1.56	-22.0%
Custodians	1.50	1.50	1.50	0.0%
Total	<u>22.40</u>	<u>20.94</u>	<u>22.20</u>	<u>6.0%</u>

Students K-5:

Total Membership	268	273	244	-10.6%
Special Education	22	30	25	-16.7%
ELA	50	57	55	-3.5%
At Risk	83	80	78	-2.5%

EAGLE COUNTY SCHOOLS

Eagle, Colorado

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

The Eagle County School District has three middle schools: Berry Creek Middle School, Eagle Valley Middle School, and Gypsum Creek Middle School. Homestake Peak School is a K-8 school.

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

	2009-10 Actual	2010-11 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$5,189,135	\$5,021,993	\$4,784,423	70.9%	-4.7%	\$4,146
Benefits	1,277,177	1,210,754	1,320,792	19.6%	9.1%	1,145
Purchased Services	310,627	248,100	161,331	2.4%	-35.0%	140
Supplies & Equipment	609,350	529,020	485,949	7.2%	-8.1%	421
Total	<u>\$7,386,289</u>	<u>\$7,009,867</u>	<u>\$6,752,495</u>	<u>100.1%</u>	<u>-3.7%</u>	<u>\$5,851</u>

Expenditures by Program:

Regular Instruction	\$4,996,157	\$4,822,484	\$4,451,042	65.9%	-7.7%	\$3,857
Athletics/Activities	368,550	334,784	339,068	5.0%	1.3%	294
Counseling	282,487	245,918	234,577	3.5%	-4.6%	203
Media	206,603	128,983	126,816	1.9%	-1.7%	110
Office	707,279	703,788	874,021	12.9%	24.2%	757
Custodial	825,213	773,910	726,971	10.8%	-6.1%	630
Total	<u>\$7,386,289</u>	<u>\$7,009,867</u>	<u>\$6,752,495</u>	<u>100.0%</u>	<u>-3.7%</u>	<u>\$5,851</u>

Staff:

Teachers	71.75	76.68	71.84	-6.3%
Teacher Assistants	3.19	4.40	3.41	-22.5%
Administrators	4.50	4.00	4.00	0.0%
Secretaries	6.00	6.00	6.00	0.0%
Custodians	7.78	7.00	7.00	0.0%
Total	<u>93.22</u>	<u>98.08</u>	<u>92.25</u>	<u>-5.9%</u>

Students:

Total Membership	1,137	1,127	1,154	2.4%
Special Education	140	142	142	0.0%
ELA	332	333	337	1.2%
At Risk	453	464	443	-4.5%

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 338 students. The student teacher ratio is approximately 15:9:1. BCMS serves Edwards including the subdivisions of Homestead, Singletree, Cordillera and Morning Star.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BERRY CREEK MIDDLE SCHOOL

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,397,945	\$1,290,569	\$1,316,309	71.1%	2.0%	\$3,941
Benefits	341,964	318,872	375,554	20.3%	17.8%	1,124
Purchased Services	64,790	34,350	31,080	1.7%	-9.5%	93
Supplies & Equipment	162,876	149,220	127,240	6.9%	-14.7%	381
Total	<u>\$1,967,575</u>	<u>\$1,793,011</u>	<u>\$1,850,183</u>	<u>100.0%</u>	<u>3.2%</u>	<u>\$5,539</u>

Expenditures by Program:

Regular Instruction	\$1,318,902	\$1,231,480	\$1,161,118	62.7%	-5.7%	\$3,476
Athletics/Activities	113,654	86,313	118,860	6.4%	37.7%	356
Counseling	71,335	82,444	83,952	4.5%	1.8%	251
Media	63,549	38,602	34,816	1.9%	-9.8%	104
Office	172,581	167,864	269,433	14.6%	60.5%	807
Custodial	227,554	186,308	182,004	9.8%	-2.3%	545
Total	<u>\$1,967,575</u>	<u>\$1,793,011</u>	<u>\$1,850,183</u>	<u>99.9%</u>	<u>3.2%</u>	<u>\$5,539</u>

Staff:

Teachers	20.50	22.74	18.27	-19.7%
Teacher Assistants	0.00	2.00	1.00	100.0%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	1.00	1.00	1.00	0.0%
Custodians	2.50	2.00	2.00	0.0%
Total	<u>25.00</u>	<u>28.74</u>	<u>23.27</u>	<u>-19.0%</u>

Students:

Total Membership	322	338	334	-1.2%
Special Education	40	43	39	-9.3%
ELA	169	172	179	4.1%
At Risk	155	179	165	-7.8%

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 274 students. The student teacher ratio is approximately 14.6:1. EVMS serves the communities of Eagle, Gypsum, Dotsero, Burns, Bond, Sweetwater and McCoy.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE VALLEY MIDDLE SCHOOL

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,316,465	\$1,305,778	\$1,275,713	70.3%	-2.3%	\$4,639
Benefits	339,501	314,825	358,176	19.7%	13.8%	1,302
Purchased Services	76,375	65,350	51,080	2.8%	-21.8%	186
Supplies & Equipment	163,963	120,850	129,400	7.1%	7.1%	471
Total	<u>\$1,896,304</u>	<u>\$1,806,803</u>	<u>\$1,814,369</u>	<u>100.0%</u>	<u>0.4%</u>	<u>\$6,598</u>

Expenditures by Program:

Regular Instruction	\$1,253,165	\$1,229,900	\$1,140,797	62.9%	-7.2%	\$4,148
Athletics/Activities	88,159	108,736	101,391	5.6%	-6.8%	369
Counseling	136,171	83,534	81,565	4.5%	-2.4%	297
Media	24,614	4,000	24,758	1.4%	519.0%	90
Office	161,904	165,794	252,308	13.9%	52.2%	917
Custodial	232,291	214,839	213,550	11.8%	-0.6%	777
Total	<u>\$1,896,304</u>	<u>\$1,806,803</u>	<u>\$1,814,369</u>	<u>100.0%</u>	<u>0.4%</u>	<u>\$6,598</u>

Staff:

Teachers	16.70	19.20	19.69	2.6%
Teacher Assistants	1.00	1.00	0.48	0.0%
Administrators	1.50	1.00	1.00	0.0%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	2.00	2.00	2.00	0.0%
Total	<u>23.20</u>	<u>25.20</u>	<u>25.17</u>	<u>-0.1%</u>

Students:

Total Membership	279	274	275	0.4%
Special Education	40	48	44	-8.3%
ELA	31	34	29	-14.7%
At Risk	73	71	64	-9.9%

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 334 students. The student teacher ratio is approximately 16.5:1. GCMS serves the communities of Eagle, Gypsum, Dotsero, Burns, Bond, Sweetwater and McCoy.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

GYPSUM CREEK MIDDLE SCHOOL

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,500,241	\$1,444,347	\$1,365,055	71.4%	-5.5%	\$3,740
Benefits	373,650	355,642	379,219	19.8%	6.6%	1,039
Purchased Services	43,088	36,300	33,880	1.8%	-6.7%	93
Supplies & Equipment	194,383	153,900	133,900	7.0%	-13.0%	367
Total	<u><u>\$2,111,362</u></u>	<u><u>\$1,990,189</u></u>	<u><u>\$1,912,054</u></u>	<u><u>100.0%</u></u>	<u><u>-3.9%</u></u>	<u><u>\$5,239</u></u>

Expenditures by Program:

Regular Instruction	\$1,451,817	\$1,382,395	\$1,310,981	68.6%	-5.2%	\$3,592
Athletics/Activities	99,200	83,130	96,070	5.0%	15.6%	263
Counseling	74,981	79,940	69,060	3.6%	-13.6%	189
Media	73,645	46,333	59,501	3.1%	28.4%	163
Office	200,365	192,721	178,330	9.3%	-7.5%	489
Custodial	211,354	205,670	198,112	10.4%	-3.7%	543
Total	<u><u>\$2,111,362</u></u>	<u><u>\$1,990,189</u></u>	<u><u>\$1,912,054</u></u>	<u><u>100.0%</u></u>	<u><u>-3.9%</u></u>	<u><u>\$5,239</u></u>

Staff:

Teachers	20.00	21.80	20.88	-4.2%
Teacher Assistants	2.19	1.40	1.93	37.9%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	2.28	2.00	2.00	0.0%
Total	<u><u>27.47</u></u>	<u><u>28.20</u></u>	<u><u>27.81</u></u>	<u><u>-1.4%</u></u>

Students:

Total Membership	350	334	365	9.3%
Special Education	38	29	39	34.5%
ELA	101	88	99	12.5%
At Risk	177	163	168	3.1%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

HOMESTAKE PEAK SCHOOL

Principal: Missi Carpenter
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 390 students. The student faculty ratio is approximately 14.5:1. HPS serves the communities of Minturn, Vail, Eagle-Vail, Red Cliff, Avon and Edwards.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

HOMESTAKE PEAK SCHOOL

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Cost Per Student
Expenditures by Object:					
Salaries			\$1,923,981	68.3%	\$4,846
Benefits			530,830	18.8%	1,337
Purchased Services			109,030	3.9%	275
Supplies & Equipment			252,259	9.0%	635
Total	<u>\$0</u>	<u>\$0</u>	<u>\$2,816,100</u>	<u>100.0%</u>	<u>\$7,093</u>

Expenditures by Program:

Regular Instruction			\$1,774,487	62.9%	\$4,470
Athletics/Activities			111,500	4.0%	\$281
Counseling			200	0.0%	1
Media			63,328	2.2%	160
Office			612,440	21.7%	1,543
Custodial			254,145	9.0%	640
Total	<u>\$0</u>	<u>\$0</u>	<u>\$2,816,100</u>	<u>99.8%</u>	<u>\$7,093</u>

Staff:

Teachers			26.64		
Teacher Assistants			0.00		
Administrators			2.00		
Secretaries			2.00		
Custodians			2.00		
Total	<u>0.00</u>	<u>0.00</u>	<u>32.64</u>		

Students K-5:

Total Membership		397
Special Education		43
ELA		130
At Risk		169

EAGLE COUNTY SCHOOLS

Eagle, Colorado

HIGH SCHOOL PROGRAM (Grades 9 - 12)

The Eagle County School District has five high schools: Battle Mountain High School, Eagle Valley High School, Red Canyon High School (an alternative school), Vail Ski & Snowboard Academy, and New America School.

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	
New America School	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

	2008-09 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$7,562,866	\$7,353,718	\$7,484,874	70.3%	1.8%	\$4,539
Benefits	1,774,239	1,792,823	\$2,175,483	20.4%	21.3%	1,319
Purchased Services	309,781	274,318	\$260,560	2.4%	-5.0%	158
Supplies & Equipment	955,275	756,975	\$729,159	6.8%	-3.7%	442
Total	<u>\$10,602,161</u>	<u>\$10,177,834</u>	<u>\$10,650,076</u>	<u>100.0%</u>	<u>4.6%</u>	<u>\$6,459</u>

Expenditures by Program:

Regular Instruction	\$6,818,256	\$6,405,139	\$6,366,333	59.7%	-0.6%	\$3,861
Athletics/Activities	905,180	598,494	\$992,450	9.3%	65.8%	602
Counseling	543,194	544,351	\$563,671	5.3%	3.5%	342
Media	288,051	177,692	\$180,855	1.7%	1.8%	110
Office	1,100,663	1,346,077	\$1,482,612	13.9%	10.1%	899
Custodial	946,817	1,106,081	\$1,064,155	10.0%	-3.8%	645
Total	<u>\$10,602,161</u>	<u>\$10,177,834</u>	<u>\$10,650,076</u>	<u>99.9%</u>	<u>4.6%</u>	<u>\$6,459</u>

Staff:

Teachers	95.16	105.94	95.00	-10.3%
Teachers Assistants	3.71	2.00	2.14	7.0%
Administrators	8.68	7.75	8.00	3.2%
Secretaries	10.44	10.13	11.13	9.9%
Custodians	10.49	10.76	11.00	2.2%
Total	<u>128.48</u>	<u>136.58</u>	<u>127.27</u>	<u>-6.8%</u>

Students:

Total Membership	1,621	1,649	1,649	0.0%
Special Education	154	158	151	-4.4%
ELA	283	290	279	-3.8%
At Risk	401	386	392	1.6%

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 737 students. The student teacher ratio is approximately 15.6:1. 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$3,255,213	\$3,056,022	\$2,918,506	69.1%	-4.5%	\$3,971
Benefits	726,679	752,441	848,671	20.1%	12.8%	1,155
Purchased Services	100,127	133,868	117,669	2.8%	-12.1%	160
Supplies & Equipment	442,329	365,365	335,965	8.0%	-8.0%	457
Total	<u>\$4,524,348</u>	<u>\$4,307,696</u>	<u>\$4,220,811</u>	<u>100.0%</u>	<u>-2.0%</u>	<u>\$5,743</u>

Expenditures by Program:

Regular Instruction	\$2,848,079	\$2,602,196	\$2,506,699	59.4%	-3.7%	\$3,410
Athletics/Activities	476,212	358,388	486,608	11.5%	35.8%	662
Counseling	248,661	288,997	266,733	6.3%	-7.7%	363
Media	177,003	78,473	81,383	1.9%	3.7%	111
Office	336,752	428,674	411,374	9.7%	-4.0%	560
Custodial	437,641	550,968	468,014	11.1%	-15.1%	637
Total	<u>\$4,524,348</u>	<u>\$4,307,696</u>	<u>\$4,220,811</u>	<u>100.0%</u>	<u>-2.0%</u>	<u>\$5,743</u>

Staff:

Teachers	42.16	47.05	41.66	-11.5%
Teacher Assistants	2.14	1.00	1.00	0.0%
Administrators	3.18	2.00	3.00	50.0%
Secretaries	3.94	4.63	4.63	0.0%
Custodians	5.00	5.00	5.00	0.0%
Total	<u>56.42</u>	<u>59.68</u>	<u>55.29</u>	<u>-7.4%</u>

Students:

Total Membership	736	737	735	-0.3%
Special Education	82	76	83	9.2%
ELA	170	173	166	-4.0%
At Risk	188	170	182	7.1%

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 711 students. The student teacher ratio is approximately 15.8:1. 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$3,322,494	\$3,277,583	\$3,069,024	70.3%	-6.4%	\$4,384
Benefits	805,403	790,711	898,663	20.6%	13.7%	1,284
Purchased Services	181,654	106,950	89,991	2.1%	-15.9%	129
Supplies & Equipment	445,519	348,110	308,294	7.1%	-11.4%	440
Total	<u>\$4,755,070</u>	<u>\$4,523,354</u>	<u>\$4,365,972</u>	<u>100.0%</u>	<u>-3.5%</u>	<u>\$6,237</u>

Expenditures by Program:

Regular Instruction	\$2,996,552	\$2,804,708	\$2,639,292	60.5%	-5.9%	\$3,770
Athletics/Activities	426,968	237,766	500,342	11.5%	110.4%	715
Counseling	252,415	213,312	199,809	4.6%	-6.3%	285
Media	111,048	99,219	99,472	2.3%	0.3%	142
Office	518,502	672,986	492,634	11.3%	-26.8%	704
Custodial	449,585	495,363	434,423	10.0%	-12.3%	621
Total	<u>\$4,755,070</u>	<u>\$4,523,354</u>	<u>\$4,365,972</u>	<u>100.0%</u>	<u>-3.5%</u>	<u>\$6,237</u>

Staff:

Teachers	43.00	45.69	38.04	-16.7%
Teacher Assistants	1.57	1.00	1.14	14.0%
Administrators	3.50	3.75	3.00	-20.0%
Secretaries	4.50	4.50	4.50	0.0%
Custodians	5.00	5.00	5.00	0.0%
Total	<u>57.57</u>	<u>59.94</u>	<u>51.68</u>	<u>-13.8%</u>

Students:

Total Membership	738	711	700	-1.5%
Special Education	57	57	49	-14.0%
ELA	96	96	94	-2.1%
At Risk	198	198	189	-4.5%

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 100 students. The student teacher ratio is approximately 13.6:1.

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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$583,878	\$547,563	\$602,843	70.8%	10.1%	\$6,089
Benefits	142,065	134,809	179,818	21.1%	33.4%	1,816
Purchased Services	28,000	33,500	33,400	3.9%	-0.3%	337
Supplies & Equipment	62,177	43,500	34,900	4.1%	-19.8%	353
Total	<u>\$816,120</u>	<u>\$759,372</u>	<u>\$850,961</u>	<u>100.0%</u>	<u>12.1%</u>	<u>\$8,596</u>

Expenditures by Program:

Regular Instruction	\$565,355	\$498,771	\$531,872	62.5%	6.6%	\$5,372
Athletics/Activities	2,000	2,340	5,500	0.6%	0.0%	56
Counseling	42,118	42,042	97,129	11.4%	131.0%	981
Office	158,082	156,469	162,235	19.1%	3.7%	1,639
Custodial	48,565	59,750	54,225	6.4%	-9.2%	548
Total	<u>\$816,120</u>	<u>\$759,372</u>	<u>\$850,961</u>	<u>100.0%</u>	<u>12.1%</u>	<u>\$8,596</u>

Staff:

Teachers	6.00	7.20	7.65	6.3%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	1.00	1.00	1.00	0.0%
Custodians	0.49	0.51	0.50	-2.0%
Total	<u>8.49</u>	<u>9.71</u>	<u>10.15</u>	<u>4.5%</u>

Students:

Total Membership	96	111	99	-10.8%
Special Education	9	15	11	0.0%
ELA	17	21	19	100.0%
At Risk	15	18	21	0.0%

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 62 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

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$ 401,281	\$ 472,550	\$ 495,692	70.6%	4.9%	\$4,310
Benefits	100,092	114,862	136,664	19.5%	19.0%	1,188
Purchased Services	-	-	19,500	0	-	170
Supplies & Equipment	5,250	-	50,000	0	-	435
Total	<u>\$ 506,623</u>	<u>\$ 587,412</u>	<u>\$ 701,856</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$6,103</u>

Expenditures by Program:

Regular Instruction	\$ 408,270	\$ 499,464	\$ 443,925	63.3%	-11.1%	\$3,860
Athletics/Activities		-		-	-	-
Counseling		-		-	-	-
Office	87,327	87,948	174,372	24.8%	98.3%	1,516
Custodial	11,026	-	83,559	0	-	727
Total	<u>\$ 506,623</u>	<u>\$ 587,412</u>	<u>\$ 701,856</u>	<u>100.0%</u>	<u>19.5%</u>	<u>\$6,103</u>

Staff:

Teachers	4	6.00	7.65	0.0%
Teacher Assistants	-	-		0.0%
Administrators	1	1.00	1.00	0.0%
Secretaries	1	-	1	0.0%
Custodians	-	0.25	0.50	0.0%
Total	<u>6</u>	<u>7.25</u>	<u>10.15</u>	<u>0.0%</u>

Students:

Total Membership	51	90	115	0.0%
Special Education	6	10	8	0.0%
ELA	-	-	-	0.0%
At Risk	-	-	-	0.0%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

NEW AMERICA SCHOOL

Principal: Kathleen Brendza
Address: 0500 Red Table Drive
Gypsum, CO 81637
Phone: (303)894-3162

SCHOOL PROFILE

The focus of the New American School is educating non-English speaking students ages 15-21 and helping them earn a high school diploma. NAS is located in Gypsum.

NAS is a co-educational school, grades 9-12, with approximately 100 students. NAS serves all communities in the District.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

NEW AMERICA SCHOOL

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries		\$ 711,300	\$ 398,809	78.1%	-43.9%	\$6,997
Benefits		-	111,667	21.9%	0.0%	1,959
Purchased Services		-	-	0.0%	0.0%	0
Supplies & Equipment		-	-	0.0%	0.0%	0
Total	<u>\$0</u>	<u>\$711,300</u>	<u>\$510,476</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$8,956</u>

Expenditures by Program:

Regular Instruction		\$ 711,300	\$ 244,545	47.9%	0.0%	\$4,290
Athletics/Activities		-	-	0.0%	0.0%	-
Counseling		-	-	0.0%	0.0%	0
Office		-	241,997	47.4%	0.0%	4,246
Custodial		-	23,934	4.7%	0.0%	420
Total	<u>\$0</u>	<u>\$711,300</u>	<u>\$ 510,476</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$8,956</u>

Staff:

Teachers		4.00	4.73		0.0%
Teacher Assistants					0.0%
Administrators		2.00	2.00		0.0%
Secretaries		1.00	1.00		0.0%
Custodians		0.50	0.50		0.0%
Total	<u>0.00</u>	<u>7.50</u>	<u>8.23</u>		<u>0.0%</u>

Students:

Total Membership	93	56	57	0.0%
Special Education	1	3	1	0.0%
ELA	40	32	28	0.0%
At Risk	1	2	1	0.0%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE COUNTY CHARTER ACADEMY

Principal: Kim Walter
Address: 1105 Miller Ranch Road, P.O. Box 169
Wolcott, CO 81655
Phone: (970) 926-0656

Mascot: Hawk
Colors: Red and Black

SCHOOL PROFILE

Eagle County Charter Academy is the only charter school in the district. ECCA is located just east of Edwards, in the center of the school district. Edwards is an unincorporated residential area with a rapidly growing business sector and is home to more than 5,000 people.

ECCA is a co-educational, public school, grades K-8, with approximately 299 students. The student teacher ratio is approximately 11.8:1. ECCA serves all communities in the District.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

CHARTER SCHOOL FUND

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Fund Balance	\$ -	\$ 573,723	\$ 243,220	\$ 786,908
Revenue:				
Property Tax Allocation	2,444,526	2,371,173	1,515,805	2,021,074
Other local income	424,460	314,600	834,567	1,079,126
Total Revenue	<u>2,868,986</u>	<u>2,685,773</u>	<u>2,350,372</u>	<u>3,100,200</u>
Funds Available	<u>\$ 2,868,986</u>	<u>\$ 3,259,496</u>	<u>\$ 2,593,592</u>	<u>\$ 3,887,108</u>
Expenditures:				
Salaries	\$ 1,746,403	\$ 1,746,190	\$ 1,308,023	\$ 1,756,693
Benefits	420,077	496,888	353,174	503,232
Purchased Services	45,248	240,800	56,781	90,411
Supplies & Equipment	83,535	163,500	88,706	136,270
Total Expenditures	<u>2,295,263</u>	<u>2,647,378</u>	<u>1,806,684</u>	<u>2,486,606</u>
Reserve	<u>573,723</u>	<u>612,118</u>	<u>786,908</u>	<u>1,400,502</u>
Appropriation	<u>\$ 2,868,986</u>	<u>\$ 3,259,496</u>	<u>\$ 2,593,592</u>	<u>\$ 3,887,108</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

TOTAL SPECIAL PROGRAMS

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$5,515,501	\$6,300,742	\$5,784,194	76.7%	-8.2%	\$2,019
Benefits	1,341,686	1,561,190	1,422,402	18.9%	-8.9%	496
Purchased Services	333,372	338,033	151,650	2.0%	-55.1%	53
Supplies & Equipment	137,548	141,331	181,541	2.4%	28.5%	63
Total	<u>\$7,328,107</u>	<u>\$8,341,296</u>	<u>\$7,539,787</u>	<u>100.0%</u>	<u>-9.6%</u>	<u>\$2,632</u>

Expenditure by Program:

Special Education	\$3,981,709	\$5,602,350	\$4,443,931	58.9%	-20.7%	\$1,551
Second Language Acquisition	1,730,936	1,679,713	1,802,199	23.9%	7.3%	629
Preschool	1,615,462	1,059,233	1,293,657	17.2%	22.1%	452
	<u>\$7,328,107</u>	<u>\$8,341,296</u>	<u>\$7,539,787</u>	<u>100.0%</u>	<u>-9.6%</u>	<u>\$2,632</u>

Staff:

Teachers	53.40	81.30	78.80		-3.1%
Teacher Assistants	47.12	52.22	52.65		0.8%
Nurses	2.60	2.60	2.60		0.0%
Health Aides	8.97	8.65	8.25		-4.6%
Other Classified	4.25	6.00	6.00		0.0%
Directors	3.00	3.50	4.00		14.3%
	<u>119.34</u>	<u>154.27</u>	<u>152.30</u>		<u>-1.3%</u>

Students:

Special Education	492	529	532		0.6%
ELA	2,059	2,074	2,099		1.2%
Preschool	201	220	234		6.4%

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.

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,973,205	\$4,301,685	\$3,441,995	77.5%	-20.0%	\$6,470
Benefits	721,121	1,029,464	774,533	17.4%	-24.8%	1,456
Purchased Services	219,758	195,938	112,000	2.5%	-42.8%	211
Supplies & Equipment	67,625	75,263	115,403	2.6%	53.3%	217
Total	<u>\$3,981,709</u>	<u>\$5,602,350</u>	<u>\$4,443,931</u>	<u>100.0%</u>	<u>-20.7%</u>	<u>\$8,353</u>

Expenditures by Program:

Moderate Needs	\$1,358,491	\$1,952,799	\$1,664,535	37.5%	-14.8%	\$3,129
Cognitive Needs	893,885	731,895	935,205	21.0%	27.8%	1,758
Affective Needs	320,229	89,713	244,063	5.5%	172.0%	459
Gifted/Talented		107,141	107,979	2.4%	100.0%	203
Transition & Assistive		104,074	165,050	3.7%	100.0%	310
Psychologist		250,920	20,400	0.5%	100.0%	38
Occupational Therapist		191,000	120,731	2.7%	100.0%	227
Nursing	435,697	493,187	421,046	9.5%	-14.6%	791
Speech Language	516,679	1,092,723	484,125	10.9%	-55.7%	910
Out of District Services	140,500	35,700	30,000	0.7%	-16.0%	56
Director of Special Ed	316,228	553,198	250,797	5.6%	-54.7%	471
Total	<u>\$3,981,709</u>	<u>\$5,602,350</u>	<u>\$4,443,931</u>	<u>100.0%</u>	<u>-20.7%</u>	<u>\$8,353</u>

Staff:

Teachers	29.80	49.90	48.80	-2.2%
Teachers Assistants	25.72	29.32	28.65	-2.3%
Nurses	2.60	2.60	2.60	0.0%
Health Aides	8.97	8.65	8.25	-4.6%
Secretary	0.50	5.00	5.00	0.0%
Speech & Language	5.50	7.22	7.10	-1.7%
Dir. of Special Ed	1.00	2.00	2.00	0.0%
	<u>74.09</u>	<u>104.69</u>	<u>102.40</u>	<u>-2.2%</u>
Students:	492	529	532	0.6%

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.

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,369,439	\$1,302,437	\$1,372,792	76.2%	5.4%	\$654
Benefits	317,716	333,408	380,169	21.1%	14.0%	181
Purchased Services	1,212	11,800	10,800	0.6%	-9.3%	5
Supplies & Equipment	42,569	32,068	38,438	2.1%	19.9%	18
Total	<u>\$1,730,936</u>	<u>\$1,679,713</u>	<u>\$1,802,199</u>	<u>100.0%</u>	<u>7.3%</u>	<u>\$859</u>

Expenditures by Program:						
Regular Instruction	\$1,543,173	\$1,472,049	\$1,662,962	92.3%	13.0%	\$792
Supervision of ELA	187,763	207,664	139,237	7.7%	-49.1%	66
Total	<u>\$1,730,936</u>	<u>\$1,679,713</u>	<u>\$1,802,199</u>	<u>100.0%</u>	<u>7.3%</u>	<u>\$859</u>

Staff:						
Director	1.00	1.00	1.00		0.0%	
Secretary	0.50	0.50	0.50		0.0%	
Teachers	18.60	25.40	23.00		-9.4%	
Teacher Assistants	3.00	2.00	2.00		0.0%	
Translator	1.00	1.00	1.00		0.0%	
Total	<u>24.10</u>	<u>29.90</u>	<u>27.50</u>		<u>-8.0%</u>	

Students:	2,059	2,074	2,099		1.2%	
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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 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.

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,172,857	\$696,620	\$969,407	74.9%	39.2%	\$4,143
Benefits	302,849	198,318	267,700	20.7%	35.0%	1,144
Purchased Services	112,402	130,295	28,850	2.2%	-77.9%	123
Supplies & Equipment	27,354	34,000	27,700	2.1%	-18.5%	118
Total	<u>\$1,615,462</u>	<u>\$1,059,233</u>	<u>\$1,293,657</u>	<u>99.9%</u>	<u>-31.2%</u>	<u>\$5,528</u>

Expenditures by Program:

Office	\$269,155	\$101,049	\$222,458	17.2%	54.6%	\$951
Custodial	107,282	\$13,096	\$23,965	1.9%	45.4%	102
Red Table Early Learning	28,875	\$125,005	\$111,352	8.6%	-12.3%	476
CPP Preschool	861,603	819,083	649,558	50.2%	-26.1%	2,776
Special Ed Preschool	348,547	1,000	286,324	22.1%	28532.4%	1,224
Total	<u>\$1,615,462</u>	<u>\$1,059,233</u>	<u>\$1,293,657</u>	<u>100.0%</u>	<u>22.1%</u>	<u>\$5,528</u>

Staff:

Director	1.00	0.50	1.00		100.0%
Teachers	5.00	6.00	7.00		16.7%
Teacher Assistants	18.40	20.90	22.00		5.3%
Secretary	1.00	0.50	1.00		100.0%
Other Classified	2.75	0.00	0.00		0.0%
	<u>28.15</u>	<u>27.90</u>	<u>31.00</u>		<u>11.1%</u>

Students:

Membership	201	220	234	100.0%	6.4%
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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

	2009-10 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$4,023,973	\$2,963,589	\$3,642,571	47.1%	22.9%	\$606
Benefits	827,316	724,701	1,067,424	13.8%	47.3%	178
Purchased Services	2,217,570	1,959,496	2,160,290	27.9%	10.2%	359
Supplies & Equipment	1,104,072	1,449,020	862,776	11.2%	-40.5%	144
Total	<u>\$8,172,931</u>	<u>\$7,096,806</u>	<u>\$7,733,061</u>	<u>100.0%</u>	<u>9.0%</u>	<u>\$1,287</u>

Expenditure by Program:

BOE & Superintendent	\$1,112,885	\$1,054,079	\$1,011,169	13.1%	-4.1%	\$168
Business Services	1,063,994	902,670	1,022,491	13.2%	13.3%	170
Curriculum	1,071,268	760,843	814,474	10.5%	7.0%	136
Community Relations	258,777	209,546	203,848	2.6%	-2.7%	34
Fund Development	12,857	93,390	177,174	2.3%	100.0%	29
Assessment	16,938	91,254	83,700	1.1%	-8.3%	14
Staff Development	303,159	215,676	317,852	4.1%	47.4%	53
Human Resources	479,283	354,184	503,383	6.5%	42.1%	84
Maintenance	2,001,088	1,996,380	1,812,749	23.4%	-9.2%	302
Technology	1,919,539	1,515,363	1,786,220	23.1%	17.9%	297
	<u>\$8,239,788</u>	<u>\$7,193,385</u>	<u>\$7,733,060</u>	<u>100.0%</u>	<u>7.5%</u>	<u>\$1,287</u>

Staffing:

Secretaries	7.00	7.50	7.50	0.0%
Maintenance	19.50	17.50	17.00	-2.9%
Custodians	1.75	1.63	1.65	1.2%
Teacher	4.00	4.00	4.00	0.0%
Administrators	7.50	7.50	6.50	-13.3%
	<u>39.75</u>	<u>38.13</u>	<u>36.65</u>	<u>-3.9%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

ASSESSMENT

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$15,019	\$9,000	\$10,000	11.9%	11.1%	\$2
Benefits	1,919	720	1,700	2.0%	136.1%	0
Purchased Services		3,000	2,000	2.4%	-33.3%	0
Supplies & Equipment		78,534	70,000	83.6%	-10.9%	12
Total	<u>\$16,938</u>	<u>\$91,254</u>	<u>\$83,700</u>	<u>100.0%</u>	<u>-8.3%</u>	<u>\$14</u>
Expenditures by Program:						
Evaluation of Instruction	16,938	91,254	83,700	100.0%	-8.3%	14
Total	<u>\$16,938</u>	<u>\$91,254</u>	<u>\$83,700</u>	<u>100.0%</u>	<u>-8.3%</u>	<u>\$14</u>
Staff:						
Secretary	0.5	0.50	0.50		0.0%	
	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>		<u>0.0%</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BOARD OF EDUCATION AND SUPERINTENDENT

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$348,769	\$291,467	\$274,065	27.1%	-6.0%	\$46
Benefits	70,437	56,626	74,554	7.4%	31.7%	12
Purchased Services	504,483	460,550	504,350	49.9%	9.5%	84
Supplies & Equipment	189,196	245,436	158,200	15.6%	-35.5%	26
Total	<u>\$1,112,885</u>	<u>\$1,054,079</u>	<u>\$1,011,169</u>	<u>100.0%</u>	<u>-4.1%</u>	<u>\$168</u>

Expenditures by Program:						
Board of Education	\$453,532	\$391,595	\$448,650	44.4%	14.6%	\$75
Superintendent's Office	400,254	444,135	366,351	36.2%	-17.5%	61
Custodial	130,093	93,900	83,000	8.2%	-11.6%	14
District Office Expenses	129,006	124,449	113,168	11.2%	-9.1%	19
Total	<u>\$1,112,885</u>	<u>\$1,054,079</u>	<u>\$1,011,169</u>	<u>100.0%</u>	<u>-4.1%</u>	<u>\$168</u>

Staff:

Superintendent	1.00	1.00	1.00	0.0%
Administrative Assistant	1.00	1.00	1.00	0.0%
Custodian	1.50	1.50	1.50	0.0%
	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>	<u>0.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BUSINESS SERVICES

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$380,851	\$339,594	\$303,390	29.7%	-10.7%	\$50
Benefits	77,673	75,672	83,270	8.1%	10.0%	14
Purchased Services	604,477	466,404	621,831	60.8%	33.3%	103
Supplies & Equipment	993	21,000	14,000	1.4%	-33.3%	2
Total	<u>\$1,063,994</u>	<u>\$902,670</u>	<u>\$1,022,491</u>	<u>100.0%</u>	<u>13.3%</u>	<u>\$170</u>

Expenditures by Program:

Business Services	\$506,638	\$415,246	\$382,953	37.5%	-7.8%	\$64
Central Delivery	27,556	32,520	25,507	2.5%	-21.6%	4
Risk Management	529,800	454,904	614,031	60.1%	35.0%	102
Total	<u>\$1,063,994</u>	<u>\$902,670</u>	<u>\$1,022,491</u>	<u>100.1%</u>	<u>13.3%</u>	<u>\$170</u>

Staff:

Director of Finance	1.00	1.00	1.00		0.0%
Accounting Manager	1.00	1.00	1.00		0.0%
Accountants	3.00	3.00	2.00		-33.3%
Central Delivery Driver	0.80	0.80	0.80		0.0%
	<u>5.80</u>	<u>5.80</u>	<u>4.80</u>		<u>-17.2%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

COMMUNITY RELATIONS

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$115,444	\$105,752	\$111,147	54.5%	5.1%	\$18
Benefits	25,902	26,205	30,701	15.1%	17.2%	5
Purchased Services	94,670	58,000	56,200	27.6%	-3.1%	9
Supplies & Equipment	22,761	16,400	5,800	2.8%	-64.6%	1
Total	<u>\$258,777</u>	<u>\$206,357</u>	<u>\$203,848</u>	<u>100.0%</u>	<u>-1.2%</u>	<u>\$34</u>

Expenditures by Program:						
Community Relations	\$258,777	\$206,357	\$203,848	100.0%	-1.2%	\$34
Total	<u>\$258,777</u>	<u>\$209,546</u>	<u>\$203,848</u>	<u>100.0%</u>	<u>-2.7%</u>	<u>\$34</u>

Staff:

Communications Coord.	2.00	2.00	2.00	0.0%
	<u>2.00</u>	<u>3.00</u>	<u>2.00</u>	<u>-33.3%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

FUND DEVELOPMENT

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$9,993	\$69,360	\$121,196	68.4%	100.0%	\$20
Benefits	2,864	15,530	19,777	11.2%	100.0%	3
Purchased Services		4,500	26,200	14.8%	100.0%	4
Supplies & Equipment		4,000	10,000	5.6%	100.0%	2
Total	<u>\$12,857</u>	<u>\$93,390</u>	<u>\$177,174</u>	<u>100.0%</u>	<u>100.0%</u>	<u>\$29</u>

Expenditures by Program:

Grant Writer	\$12,857	\$93,390	\$177,174	100.0%	100.0%	\$29
Total	<u>\$12,857</u>	<u>\$93,390</u>	<u>\$177,174</u>	<u>100.0%</u>	<u>100.0%</u>	<u>\$29</u>

Staff:

Dir of Fund Development	1.00	1.00	1.00		100.0%	
Manager of Fund Developmen	1.00	1.00	1.00		100.0%	
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>		<u>2.00</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

HUMAN RESOURCES

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$275,749	\$233,477	\$304,752	60.5%	30.5%	\$51
Benefits	87,478	48,344	133,931	26.6%	177.0%	22
Purchased Services	92,268	40,113	53,000	10.5%	32.1%	9
Supplies & Equipment	23,788	32,250	11,700	2.3%	-63.7%	2
Total	<u>\$479,283</u>	<u>\$354,184</u>	<u>\$503,383</u>	<u>99.9%</u>	<u>42.1%</u>	<u>\$84</u>

Expenditures by Program:

Human Resources	\$479,283	\$354,184	\$503,383	100.0%	42.1%	\$84
Total	<u>\$479,283</u>	<u>\$354,184</u>	<u>\$503,383</u>	<u>100.0%</u>	<u>42.1%</u>	<u>\$84</u>

Staff:

Director	1.00	1.00	1.00		0.0%	
Human Resource Manager	1.00	1.00	1.00		0.0%	
Receptionist	1.00	1.00	1.00		0.0%	
Secretary	2.00	2.00	2.00		0.0%	
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>		<u>0.0%</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

LEARNING SERVICES

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$557,923	\$399,375	\$441,212	54.2%	10.5%	\$73
Benefits	118,764	97,739	150,009	18.4%	53.5%	25
Purchased Services	76,353	29,229	77,509	9.5%	165.2%	13
Supplies & Equipment	264,228	234,500	145,744	17.9%	-37.8%	24
Total	<u>\$1,017,268</u>	<u>\$760,843</u>	<u>\$814,474</u>	<u>100.0%</u>	<u>7.0%</u>	<u>\$136</u>

Expenditures by Program:

Improvement of Instruction	\$749,329	\$405,650	\$393,575	48.3%	-3.0%	65
Curriculum	211,352	245,729	247,231	30.4%	0.6%	41
District Media Program	110,587	109,464	123,668	15.2%	11.5%	21
School Resource Officers		-	50,000	6.1%	0.0%	8
Total	<u>\$1,071,268</u>	<u>\$760,843</u>	<u>\$814,474</u>	<u>100.0%</u>	<u>7.0%</u>	<u>\$136</u>

Staff:

Directors of Levels	2.00	2.00	2.00		0.0%
Secretary	1.00	1.50	1.50		0.0%
	<u>3.00</u>	<u>3.50</u>	<u>3.50</u>		<u>0.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

PROFESSIONAL DEVELOPMENT

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$273,450	\$160,106	\$244,791	77.0%	52.9%	\$41
Benefits	4,943	52,570	67,562	21.3%	28.5%	11
Purchased Services	8,224	2,000	4,500	1.4%	125.0%	1
Supplies & Equipment	16,542	1,000	1,000	0.3%	0.0%	0
Total	<u>\$303,159</u>	<u>\$215,676</u>	<u>\$317,853</u>	<u>100.0%</u>	<u>47.4%</u>	<u>\$53</u>

Expenditures by Program:						
Staff Training	\$202,929	\$149,381	\$180,638	56.8%	20.9%	\$30
Evaluation of Instruction	62,039	53,457	69,699	21.9%	30.4%	12
Tchr Advancement Prog	38,191	12,838	67,515	21.2%	425.9%	11
Total	<u>\$303,159</u>	<u>\$215,676</u>	<u>\$317,852</u>	<u>100.0%</u>	<u>47.4%</u>	<u>\$53</u>

Staff:						
Dir of Staff Development	0.50	0.50	0.50		0.0%	
Instructional Coaches	4.00	4.00	4.00		0.0%	
Secretary	0.50	0.50	0.50		0.0%	
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>		<u>0.0%</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

MAINTENANCE

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,094,829	\$842,552	\$965,132	53.2%	14.5%	\$161
Benefits	241,800	231,728	268,568	14.8%	15.9%	45
Purchased Services	135,239	358,000	204,600	11.3%	-42.8%	34
Supplies & Equipment	529,220	564,100	374,450	20.7%	-33.6%	62
Total	<u>\$2,001,088</u>	<u>\$1,996,380</u>	<u>\$1,812,750</u>	<u>100.0%</u>	<u>-9.2%</u>	<u>\$302</u>

Expenditures by Program:

Supervision of Maintenance	\$184,383	\$176,823	\$180,178	10.0%	1.9%	\$30
Maintenance	1,323,852	1,087,194	1,222,819	67.5%	12.5%	203
Custodial	298,436	288,398	223,142	12.3%	-22.6%	37
Grounds Care	194,417	195,265	186,610	10.3%	-4.4%	31
Down Jct. Facility	-	248,700	-	0.0%	100.0%	0
Total	<u>\$2,001,088</u>	<u>\$1,996,380</u>	<u>\$1,812,749</u>	<u>100.0%</u>	<u>-9.2%</u>	<u>\$302</u>

Staff:

Director of Maintenance	1.00	1.00	1.00	0.0%
Secretary	1.00	1.00	1.00	0.0%
Maintenance Specialist	10.00	9.00	9.00	0.0%
Preventative Maintenance	5.00	5.00	5.00	0.0%
Grounds Care	3.50	2.50	2.00	-20.0%
Custodian	0.25	0.13	0.15	15.4%
General Maintenance	1.00	1.00	1.00	0.0%
	<u>21.75</u>	<u>19.63</u>	<u>19.15</u>	<u>-2.4%</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

TECHNOLOGY

	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$961,939	\$582,266	\$866,886	48.5%	48.9%	\$144
Benefits	198,400	135,097	237,352	13.3%	75.7%	39
Purchased Services	701,856	542,200	610,100	34.2%	12.5%	102
Supplies & Equipment	57,344	255,800	71,882	4.0%	-71.9%	12
Total	<u><u>\$1,919,539</u></u>	<u><u>\$1,515,363</u></u>	<u><u>\$1,786,220</u></u>	<u><u>100.0%</u></u>	<u><u>17.9%</u></u>	<u><u>\$297</u></u>

Expenditures by Program:						
Technology	\$1,919,539	\$1,515,363	\$1,786,220	100.0%	17.9%	\$297
Total	<u><u>\$1,919,539</u></u>	<u><u>\$1,515,363</u></u>	<u><u>\$1,786,220</u></u>	<u><u>100.0%</u></u>	<u><u>17.9%</u></u>	<u><u>\$297</u></u>

Staff:

Director of Technology	1.00	1.00	0.00	-100.0%
Administrative Assistant	1.00	1.00	1.00	0.0%
System Administrators	3.00	3.00	3.00	0.0%
Network Support Specialist	11.00	10.00	11.00	10.0%
	<u><u>16.00</u></u>	<u><u>15.00</u></u>	<u><u>15.00</u></u>	<u><u>0.0%</u></u>

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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
- Building 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 2011 is 5.743 mills based on an estimated assessed valuation of \$2,572,376,951.

Expenditures: The expenditures for this fund are principal, interest, and service fees for the voter approved bonds. Outstanding indebtedness at June 30, 2011, will be \$162,425,000 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>
2011-1012	7,708,300	7,175,000	14,883,300
2012-2013	7,419,563	7,430,000	14,849,563
2014-2018	31,834,438	40,895,000	72,729,438
2019-2023	20,282,531	53,570,000	73,852,531
2024-2026	5,498,375	53,355,000	58,853,375
Total	<u>\$80,720,731</u>	<u>\$169,300,000</u>	<u>\$250,020,731</u>

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:

2008 estimated assessed valuation	\$2,572,376,951
Times – Limitation Percent	<u>x 20%</u>
Legal Debt Limit	\$ 514,475,390
Less Outstanding Bonded Debt	<u>(162,425,000)</u>
Legal Debt Margin	<u>\$ 352,050,390</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BOND REDEMPTION FUND

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-2012 <u>Budget</u>
Beginning Fund Balance	<u>\$10,172,649</u>	<u>\$ 10,851,951</u>	<u>\$ 10,777,163</u>	<u>\$ 10,949,343</u>
Revenue:				
Property taxes	<u>15,381,740</u>	<u>15,002,062</u>	<u>15,026,505</u>	<u>15,002,063</u>
Total Revenue	<u>15,381,740</u>	<u>15,002,062</u>	<u>15,026,505</u>	<u>15,002,063</u>
Funds Available	<u><u>\$ 25,554,389</u></u>	<u><u>\$ 25,854,013</u></u>	<u><u>\$ 25,803,668</u></u>	<u><u>\$ 25,951,406</u></u>
Expenditures:				
Principal	<u>\$ 2,100,000</u>	<u>\$ 5,250,000</u>	<u>\$ 6,875,000</u>	<u>\$ 7,175,000</u>
Interest	<u>7,927,073</u>	<u>7,977,525</u>	<u>7,977,525</u>	<u>7,708,300</u>
Paying agent fees	<u>120,057</u>	<u>2,000</u>	<u>1,800</u>	<u>2,000</u>
Total Expenditures	<u>10,147,130</u>	<u>13,229,525</u>	<u>14,854,325</u>	<u>14,885,300</u>
Appropriated Reserve (EFB)	<u>10,777,163</u>	<u>1,772,537</u>	<u>10,949,343</u>	<u>11,066,106</u>
Appropriation	<u><u>\$ 20,924,293</u></u>	<u><u>\$ 15,002,062</u></u>	<u><u>\$ 25,803,668</u></u>	<u><u>\$ 25,951,406</u></u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BUILDING FUND

Legal Citation: This fund is required to separate bond sale proceeds and investment of bond proceeds from all other District money. The requirement is part of the bond covenants.

Purpose: The Building Fund is used for capital improvements that are authorized and defined in the ballot question.

Revenue: The Building Fund is initially funded from the proceeds of a voter approved bond sale. In addition, the fund receives the income generated by investing the bond proceeds in U.S. Government Securities or U.S. Government guaranteed accounts. Investment earnings are limited by IRS rules governing arbitrage on tax exempt bond proceeds. Investment earnings for 2011-12 are estimated to be \$100,000.

Expenditures: The voter approved bond question determined how this fund may be spent. All of the projects have been completed.

Battle Mountain High School	\$63,235,552
Renovate Eagle Valley High School	21,499,642
New June Creek Elementary School	22,173,030
Small Facility Repair Projects	3,000,000
Energy Conservation Projects	5,900,000
Technology	4,400,000
Land Purchase	7,000,000
Remodel Red Canyon High School	2,312,559
Battle Mountain Renovation	3,549,217
Bond Issuance Costs	<u>1,000,000</u>
Total	\$134,070,000

Approximately \$2,000,000 in interest income is remaining the Board of Education has established a list of projects throughout the district for the remainder of the funds. Projects include repairing windows, replacing carpet, painting, repairing exterior walls at various buildings over a two year period.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BUILDING FUND

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Fund Balance	<u>\$ 24,771,588</u>	<u>\$ 5,716,712</u>	<u>\$ 9,845,183</u>	<u>\$ 6,395,183</u>
Revenue:				
Bond proceeds				
Bond premium				
Interest	950,641	400,000	200,000	100,000
Total Revenue	<u>950,641</u>	<u>400,000</u>	<u>200,000</u>	<u>100,000</u>
Funds Available	<u><u>\$ 25,722,229</u></u>	<u><u>\$ 6,116,712</u></u>	<u><u>\$ 10,045,183</u></u>	<u><u>\$ 6,495,183</u></u>
Expenditures:				
New Battle Mountain High School	5,202,554	0		
Renovate Eagle Valley High School	7,483,567	0		
New Red Canyon High School East	25,338	-		
June Creek Elementary	99,504	-		
Battle Mountain High Renovation	129,339	3,116,712	3,000,000	
Construction Management	589,795	-		
District Wide Projects	1,221,811	3,000,000	450,000	3,000,000
Energy Efficiency	441,139	-		
Technology	684,000	-		
Total Expenditures	<u>15,877,047</u>	<u>6,116,712</u>	<u>3,450,000</u>	<u>3,000,000</u>
Appropriated Reserve	<u>9,845,182</u>	<u>5,320,989</u>	<u>6,595,183</u>	<u>3,495,183</u>
Appropriation	<u><u>\$ 25,722,229</u></u>	<u><u>\$ 11,437,701</u></u>	<u><u>\$ 10,045,183</u></u>	<u><u>\$ 6,495,183</u></u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

CAPITAL RESERVE FUND

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

Purpose: The Capital Reserve Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of school buses and/or other equipment.

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

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Fund Balance	<u>\$ 305,766</u>	<u>\$ 443,656</u>	<u>\$ 405,766</u>	<u>\$ 3,033,670</u>
Revenue:				
Transfer from General Fund		890,770	300,000	570,518
Certificates of Participation		10,500,000	10,700,000	
Other local income	<u>1,541,425</u>	<u>-</u>	<u>35,000</u>	
Total Revenue	<u>1,541,425</u>	<u>11,390,770</u>	<u>11,035,000</u>	<u>570,518</u>
Funds Available	<u><u>\$ 1,847,191</u></u>	<u><u>\$ 11,834,426</u></u>	<u><u>\$ 11,440,766</u></u>	<u><u>\$ 3,604,188</u></u>
Expenditures:				
Facility Improvements	1,055,742	10,500,000	205,885	160,000
Facility improvements-HPS			\$ 7,500,000	470,518
Charter school facility projects	-		257,311	
Buses	257,295			
Cars, truck and suburbans	62,526			
Instructional computers	<u>65,862</u>	<u>890,770</u>	<u>443,900</u>	
Total Expenditures	<u>385,683</u>	<u>11,390,770</u>	<u>8,407,096</u>	<u>630,518</u>
Reserve	<u>1,461,508</u>	<u>443,656</u>	<u>3,033,670</u>	<u>2,973,670</u>
Appropriation	<u><u>\$ 1,847,191</u></u>	<u><u>\$ 11,834,426</u></u>	<u><u>\$ 11,440,766</u></u>	<u><u>\$ 3,604,188</u></u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

DESIGNATED PURPOSE GRANTS FUND

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

Purpose: The Designated Purpose Grants Fund is provided to maintain 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:

- **Early Childhood Connections** Provides funds social services for children from ages 0 to 3
- **Head Start** Provides a preschool program for children identified as low income
- **Title I** Provides salary and benefits for reading at Avon, Eagle, Edwards, Gypsum, Red Hill, Meadow Mountain, and Red Sandstone Elementary schools
- **Title II** Provides for master and mentor teacher stipends at each building
- **Title III** Provides for 1.31 English Language Acquisition teachers.
- **Title VI** Provides for master and mentor teacher stipends at each building

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>2009-10 Actual</u>	<u>2010-11 Budget</u>	<u>2010-11 Estimated</u>	<u>2011-12 Budget</u>
84.397	ACT	117,167	295,000	178,089	-
84.387	ARRA Homeless	11,224	20,900	18,000	-
84.391	ARRA Special Ed	473,281	505,700	600,000	-
84.027	Special Ed Part B	-	-	570,000	600,000
84.048	Carl Perkins	14,194	35,000	30,000	35,000
State	Charter School Cap.Construction	-	51,000	-	51,000
84.193	CTAG	615,493	375,000	283,000	-
84.01	CTAG - Federal	81,200	-	84,650	-
State	Read to Achieve	458,813	-	-	-
93.600	Headstart	28,857	450,000	444,851	444,851
84.708	Headstart ARRA	8,595	34,000	6,370	-
84.122	Health Grant	27,000	-	-	-
84.196	Homeless	-	27,000	27,000	-
84.243	Tech Prep	240,515	-	-	-
84.366	Math/Science	152,388	350,000	350,000	350,000
84.011	Migrant Education	-	-	-	-
84.011	Migrant State, Title I-C	12,014	168,000	193,213	180,847
84.009	Special Education Child Find	49,356	-	-	-
84.173	Special Education Preschool	115,123	-	-	-
84.126	SWAP Grant	472,446	57,600	55,990	129,581
84.374	Teacher Incentive (TIF)	945,141	1,500,000	1,000,000	550,000
84.09	Teen Parenting	40,560	40,560	40,560	-
84.389	Title I ARRA	248,068	267,118	-	-
84.010	Title I Literacy	399,584	400,000	468,050	506,850
84.276	Title VII, EES Bilingual	8,462	-	-	-
84.386	Title II D ARRA	133,745	8,500	95,000	-
84.367	Title II, Teacher Quality	3,734	134,000	139,036	136,000
84.164	Title II, Technology	198,066	3,800	1,541	-
84.162	Title III, 15% ELL Set Aside	-	-	-	-
84.162	Title III, Immigrant Education	11,262	200,400	200,749	194,000
84.186	Title IV Drug Free	-	11,300	-	-
84.298	Title V, Innovative	2,960	-	-	-
	Other	-	200,000	200,000	600,000
	Total Revenue and Expenditures	<u>\$4,914,958</u>	<u>\$5,134,878</u>	<u>\$4,986,099</u>	<u>\$3,778,129</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 and one house at Maloit Park. Housing is available on a first year priority basis.

Revenue: The revenue received is from rent paid by tenants. Rents are currently set at \$300/month for a trailer space, \$765/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

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Net Assets	<u>\$893,677</u>	<u>\$912,942</u>	<u>\$906,116</u>	<u>\$917,129</u>
Revenue:				
Rental Income	145,786	160,000	151,200	160,000
Capital contribution				
Total Revenue	<u>145,786</u>	<u>160,000</u>	<u>151,200</u>	<u>160,000</u>
Funds Available	<u>\$ 1,039,463</u>	<u>\$ 1,072,942</u>	<u>\$ 1,057,316</u>	<u>\$ 1,077,129</u>
Expenditures by Program:				
Salaries	\$18,438	20,200	19,580	20,200
Benefits	4,585	4,400	4,694	4,800
Repairs and maintenance	36,720	29,900	36,783	30,000
Utilities	29,213	68,400	31,130	70,000
Depreciation/amortization	44,392	35,000	48,000	50,000
Total Expenditures	<u>133,348</u>	<u>157,900</u>	<u>140,187</u>	<u>175,000</u>
Reserve	906,115	915,042	917,129	902,129
Appropriation	<u>\$ 1,039,463</u>	<u>\$ 1,072,942</u>	<u>\$ 1,057,316</u>	<u>\$ 1,077,129</u>
Staff:				
Park Manager	<u>0.47</u>	<u>0.47</u>	<u>0.47</u>	<u>0.47</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 439 single employees and 123 families. A HSA plan will be 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:

Single Coverage	2011-12			2010-11		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Medical	130.00	572.00	702.00	106.00	556.00	662.00
Dental	10.30	56.20	66.50	10.30	56.20	66.50
Subtotal	140.30	628.20	768.50	116.30	612.20	728.50
Vision	8.77	0.00	8.77	8.77	0.00	8.77
Total	149.07	628.20	777.27	125.07	612.20	737.27

Family Coverage	2011-12			2010-11		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Medical	791.00	1175.00	1966.00	723	1131	1,853.00
Dental	90.00	56.20	146.20	90	56.2	146.2
Subtotal	881.00	1231.20	2112.20	813	1187.2	1,999.20
Vision	31.52	0.00	31.52	31.52	0	31.52
Total	912.52	1231.20	2143.72	844.52	1187.2	1,265.78

HSA:

	2011-12		
	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	95	417	512
Family	577	857	1434

The District will contribute \$500 per single employee and \$1000 per family in 2011-12.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EMPLOYEE BENEFIT TRUST FUND

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Fund Balance	<u>\$ 876,750</u>	<u>\$ 1,821,979</u>	<u>\$ 910,872</u>	<u>\$ 1,245,760</u>
Revenue:				
Contributions	<u>5,580,229</u>	<u>7,175,081</u>	<u>7,498,178</u>	<u>7,998,178</u>
Total Revenue	<u>5,580,229</u>	<u>7,175,081</u>	<u>7,498,178</u>	<u>7,998,178</u>
Funds Available	<u><u>\$ 6,456,979</u></u>	<u><u>\$ 8,997,060</u></u>	<u><u>\$ 8,409,050</u></u>	<u><u>\$ 9,243,938</u></u>
Expenditures:				
Claims	\$ 4,625,162	5,518,839	\$ 6,517,439	7,017,439
Premiums	453,053	467,523	492,448	502,297
Fees	465,730	146,749	150,412	153,420
Supplies	<u>2,162</u>	<u>2,218</u>	<u>2,991</u>	<u>3,050</u>
Total Expenditures	<u>5,546,107</u>	<u>6,135,329</u>	<u>7,163,290</u>	<u>7,676,206</u>
Appropriated Reserve	<u>910,872</u>	<u>2,861,731</u>	<u>1,245,760</u>	<u>1,567,732</u>
Appropriation	<u><u>\$ 6,456,979</u></u>	<u><u>\$ 8,997,060</u></u>	<u><u>\$ 8,409,050</u></u>	<u><u>\$ 9,243,938</u></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 2011-12 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 2008-09 representing the Food Service Fund share of the November 2001 election. This transfer is expected to reduce over time and eventually be eliminated in future years, as the program again becomes profitable.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

FOOD SERVICE FUND

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Net Assets	\$ 129,048	\$ 118,711	\$ 77,717	\$ 32,076
Revenue:				
Food sales	732,889	839,600	671,196	696,400
Federal reimbursement	776,618	810,000	810,000	858,000
USDA donated commodities	107,844	62,000		69,000
State reimbursement	21,704	15,300	21,173	23,000
Contributed capital	54,379	90,000		
General Fund Subsidy				173,500
Total Revenue	<u>1,693,434</u>	<u>1,816,900</u>	<u>1,502,369</u>	<u>1,819,900</u>
Funds Available	<u>\$ 1,822,482</u>	<u>\$ 1,935,611</u>	<u>\$ 1,580,086</u>	<u>\$ 1,851,976</u>
Expenditures:				
Salaries	\$ 748,062	\$ 757,381	\$ 699,102	\$ 742,400
Benefits	248,374	170,660	245,007	221,500
Purchased services	12,724	15,400	13,573	13,700
Food and milk	655,156	746,500	507,556	757,200
Supplies	59,415	56,840	70,322	53,800
Equipment	157	3,300	450	11,300
Depreciation/amortization	20,877	13,000	12,000	20,000
Total Expenditures	<u>1,744,765</u>	<u>1,763,081</u>	<u>1,548,010</u>	<u>1,819,900</u>
Reserve	<u>77,717</u>	<u>172,530</u>	<u>32,076</u>	<u>32,076</u>
Appropriation	<u>\$ 1,822,482</u>	<u>\$ 1,935,611</u>	<u>\$ 1,580,086</u>	<u>\$ 1,851,976</u>
Staff:				
Cafeteria Manager	14.00	13.00	14.00	14.00
Cooks	22.00	19.50	25.00	24.00
Director	1.00	1.00	1.00	1.00
Total	<u>37.00</u>	<u>33.50</u>	<u>40.00</u>	<u>39.00</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

Foundation Activities:

- Wild West Days
- Teacher Recognition Dinner

EAGLE COUNTY SCHOOLS
Eagle, Colorado

STUDENT ACTIVITY FUND

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Net Assets	<u>\$ 697,933</u>	<u>\$ 1,085,273</u>	<u>\$ 697,933</u>	<u>\$ 718,766</u>
Revenue:				
Student programs	<u>1,792,874</u>	<u>1,572,000</u>	<u>1,189,660</u>	<u>1,203,892</u>
Total Revenue	<u>1,792,874</u>	<u>1,572,000</u>	<u>1,189,660</u>	<u>1,203,892</u>
Funds Available	<u><u>\$ 2,490,807</u></u>	<u><u>\$ 2,657,273</u></u>	<u><u>\$ 1,887,593</u></u>	<u><u>\$ 1,922,658</u></u>
Expenditures:				
Elementary programs	<u>\$ 419,555</u>	<u>\$ 312,000</u>	<u>\$ 333,564</u>	<u>\$ 343,571</u>
Middle school programs	<u>218,495</u>	<u>154,500</u>	<u>220,424</u>	<u>227,037</u>
High school programs	<u>596,450</u>	<u>405,000</u>	<u>474,441</u>	<u>488,674</u>
Public Education Foundation	<u>577,348</u>	<u>489,000</u>	<u>140,398</u>	<u>144,610</u>
Total Expenditures	<u>1,811,848</u>	<u>1,360,500</u>	<u>1,168,827</u>	<u>1,203,892</u>
Reserve	<u>678,959</u>	<u>1,296,773</u>	<u>718,766</u>	<u>718,766</u>
Appropriation	<u><u>\$ 2,490,807</u></u>	<u><u>\$ 2,657,273</u></u>	<u><u>\$ 2,368,073</u></u>	<u><u>\$ 1,922,658</u></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 2011-12 is 0.389 mills based on an estimated assessed valuation of \$2,572,376,951.

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

	2009-10 <u>Actual</u>	2010-11 <u>Budget</u>	2010-11 <u>Estimated</u>	2011-12 <u>Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Property tax	962,758	1,000,000	1,000,000	1,000,000
Specific ownership tax	45,224	49,869	40,707	42,000
State categorical	365,994	470,000	492,282	450,000
Other income	820	210,000	225,000	400,000
Transfer	794,898	600,000	774,425	470,000
Total Revenue	2,169,694	2,329,869	2,532,414	2,362,000
Funds Available	<u>\$ 2,169,694</u>	<u>\$ 2,329,869</u>	<u>\$ 2,532,414</u>	<u>\$ 2,362,000</u>
Expenditures:				
Salaries	\$ 1,544,059	\$ 1,588,152	\$ 1,599,350	\$ 1,460,360
Benefits	355,163	359,040	486,031	408,901
Purchased services	52,405	88,800	30,797	34,880
Supplies and equipment	218,067	293,877	416,236	457,859
Total Expenditures	2,169,694	2,329,869	2,532,414	2,362,000
Reserve	-	-	-	-
Appropriation	<u>\$ 2,169,694</u>	<u>\$ 2,329,869</u>	<u>\$ 2,532,414</u>	<u>\$ 2,362,000</u>
Staff:				
Director of Transportation	1.00	1.00	1.0	1.00
Secretary	1.85	2.71	3.0	3.00
Bus Drivers	33.50	35.00	36.0	33.00
Driver Trainers	1.09	0.80	1.5	2.50
Crossing Guards	2.00	3.00	3.0	3.00
Custodian	1.00	0.25	0.3	0.25
Dispatcher	1.95	1.00	1.0	1.00
Mechanics	3.74	3.87	3.9	3.56
Total	46.13	47.63	49.64	47.31

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.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

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.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

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 Principals. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

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

GFOA: Government Finance Officers Association.

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

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

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

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.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

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.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

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.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

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.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

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.

