

Eagle County School District



**2010-11
Adopted Budget**

Eagle County Schools



**2010-11
Adopted Budget**

Prepared by Phil Onofrio, CFO

**Eagle County Schools
Eagle, Colorado**

**BUDGET 2010-11
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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 2010-11. 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 2010-11 appropriation for all funds is \$124,300,332

General Fund	\$ 55,236,932
Bond Redemption Fund	25,854,013
Building Fund	10,400,000
Capital Reserve Fund	11,834,426
Designated Purpose Grants Fund	3,982,204
District Housing Fund	1,072,942
Employee Benefit Trust Fund	8,997,062
Food Service Fund	1,935,611
Student Activity Fund	2,657,273
Transportation Fund	2,329,869

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 \$114 per \$100,000 of market value compared to \$163 per \$100,000 of market value in 2009. Final assessment values will not be reported to the district until August 2010 and the actual 2011 tax rate will not be certified by the Board of Education until December 2010.

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 2010-11 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 5,800 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.

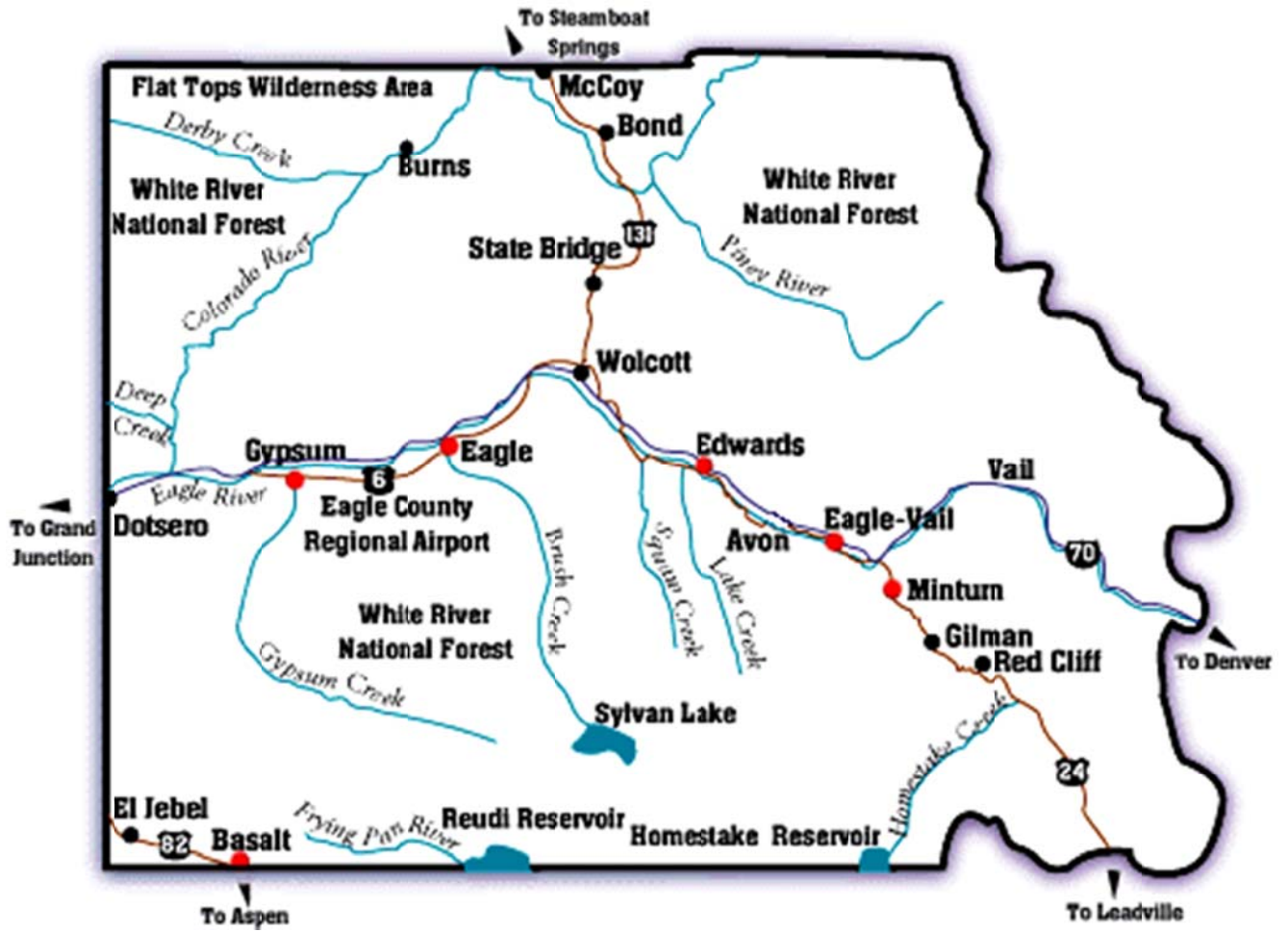
Residents take great pride in their dedication to outdoor recreational activities. They enjoy easy access to all of Colorado's internationally famous ski resorts. 57% of the county is public land. Recreational opportunities include alpine and cross-country skiing, golfing, hiking, biking, fishing, outstanding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

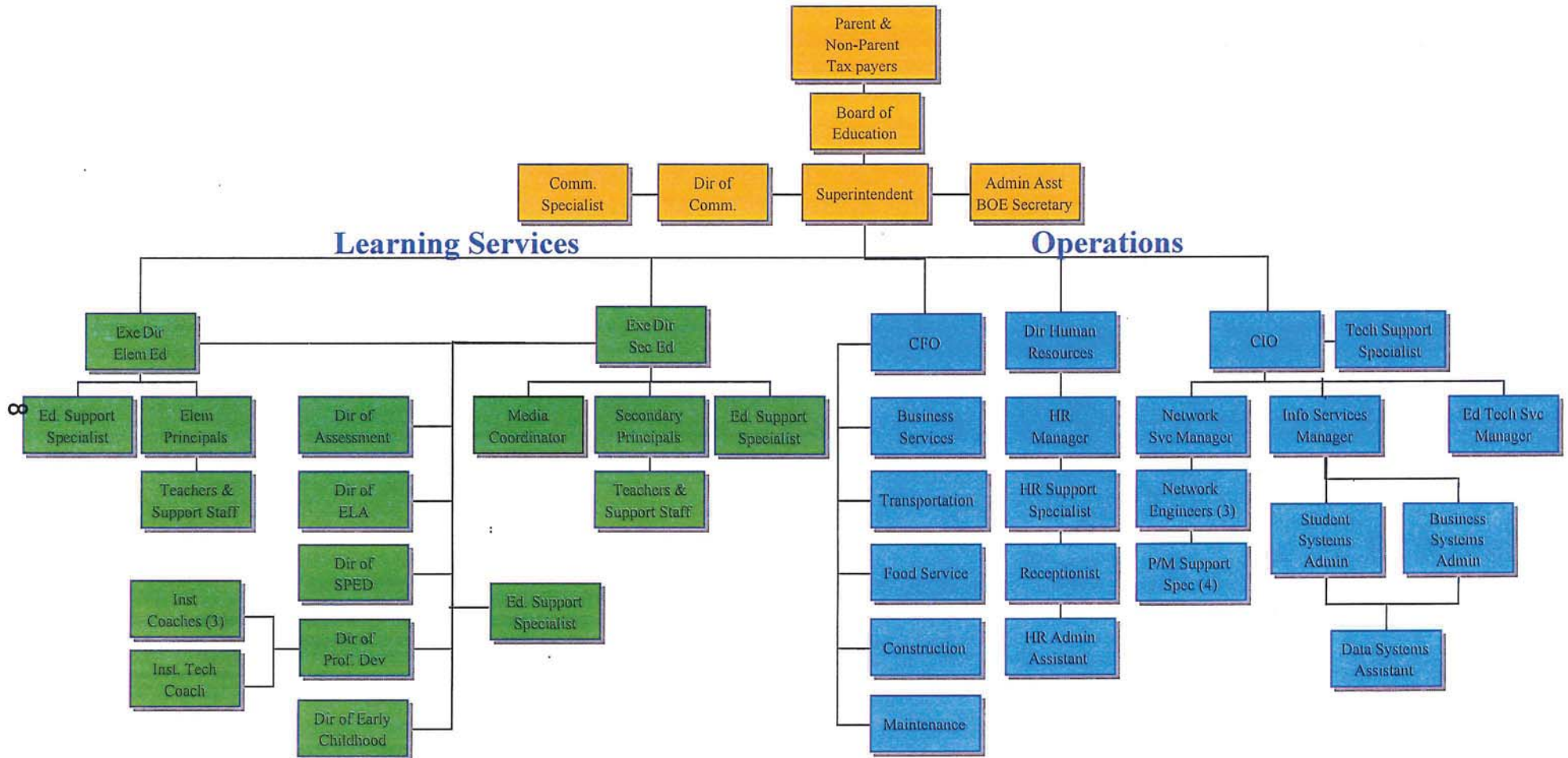
District Administration

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
Kathryn Ferrell Director of Educational Technology
Jason Glass 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

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.

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Eagle, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in all funds except for the Employee Benefit Trust Fund. Encumbrances outstanding at year-end are considered immaterial and thus are not reported as reservations of fund balances.

Cash and Investments

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BUDGET DEVELOPMENT PROCESS

Budget Overview

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

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

Budget Process

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

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

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

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

EAGLE COUNTY SCHOOLS

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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 2010-11 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 2010-11. The budget has been prepared with a per pupil revenue decrease of 2.7% from \$7,547.36 to \$7,346.82 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 2010-11.
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 8% for 2010-11. This insurance premium is shared between the employer and employee with the District paying 85% of the single premium and the employee paying 15%. Additionally, the family premium is set at 2.1 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 increase from 5,837 in 2009-10 to 5,867 in 2010-11. This is a projected increase of 30 funded students.
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, 2010 and ending June 30, 2011.

General Fund	\$ 55,236,932
Bond Redemption Fund	\$ 25,854,013
Capital Reserve Fund	\$ 11,834,426
Building Fund	\$ 10,400,000
District Housing Fund	\$ 1,072,942
Employee Benefit Trust Fund	\$ 8,997,062
Food Service Fund	\$ 1,935,611
Student Activity Fund	\$ 2,657,273
Transportation Fund	\$ 2,329,869
Designated Purpose Grant Fund	\$ 3,982,204

INTRODUCED, READ, APPROVED AND ADOPTED THIS 9th day of June, 2010.

Ms. Connie Kincad-Strahan, President
Board of Education

Mr. Brian Nolan, Secretary
Board of Education

EAGLE COUNTY SCHOOLS

Eagle, Colorado

All Funds Summary

	General Fund	Bond Fund	Building Fund	Capital Reserve Fund	Charter School Fund
Revenue:					
Property taxes	\$ 46,790,107	\$ 15,002,062			
Specific ownership taxes	2,454,500				
State and federal revenue	2,523,024			10,500,000	
Interest income	200,000		400,000		
Other local revenue	2,473,918				314,600
Transfer in				890,770	2,371,173
Total revenue	54,441,549	15,002,062	400,000	11,390,770	2,685,773
Expenditures:					
Salaries	35,653,503				1,746,190
Benefits	8,668,304				496,888
Purchased services	3,117,953		6,116,712	10,500,000	240,800
Supplies	3,845,230			890,770	163,500
Debt service		13,229,525			
Capital outlay					
Depreciation/amortization					
Transfers	3,951,943				
Total expenditures	55,236,933	13,229,525	6,116,712	11,390,770	2,647,378
Net income (loss)	(795,384)	1,772,537	(5,716,712)	-	38,395
Beginning Fund Balance	12,067,446	10,851,951	5,716,712	443,656	204,825
Use of Reserves	-				
Ending Fund Balance	\$ 11,272,062	\$ 12,624,488	\$ -	\$ 443,656	\$ 243,220
Appropriation	\$ 66,508,995	\$ 25,854,013	\$ 6,116,712	\$ 11,834,426	\$ 2,890,598

Designated Purpose Grant Fund	District Housing Fund	Employee Benefit Fund	Food Service Fund	Student Activity Fund	Trans- portation Fund	2010-11 Total	2009-10 Total
					\$ 1,000,000	\$ 62,792,169	\$ 62,413,000
					49,869	2,504,369	3,096,000
3,982,204			887,300		470,000	18,362,528	6,027,315
						600,000	1,903,835
	160,000	7,175,081	839,600	1,572,000	210,000	12,745,199	9,203,773
			90,000		600,000	3,951,943	4,940,046
3,982,204	160,000	7,175,081	1,816,900	1,572,000	2,329,869	100,956,208	87,583,969
	20,200		757,381		1,588,152	39,765,426	38,486,285
	4,400		170,660		359,040	9,699,292	8,264,293
	98,300	6,135,328	15,400		88,800	26,313,293	8,800,543
			806,640	1,360,500	293,877	7,360,517	6,238,478
						13,229,525	14,836,794
						-	87,295,969
	35,000		13,000			48,000	43,000
						3,951,943	4,940,046
-	157,900	6,135,328	1,763,081	1,360,500	2,329,869	100,367,996	168,905,408
3,982,204	2,100	1,039,753	53,819	211,500	-	588,212	(81,321,439)
-	912,942	1,821,980	118,711	1,085,273	-	33,223,496	125,174,316
\$ 3,982,204	\$ 915,042	\$ 2,861,733	\$ 172,530	\$ 1,296,773	\$ -	\$ 33,811,708	\$ 43,852,877
\$ 3,982,204	\$1,072,942	\$ 8,997,061	\$ 1,935,611	\$ 2,657,273	\$ 2,329,869	\$134,179,704	\$ 212,758,285

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GENERAL FUND SUMMARY OF REVENUE AND EXPENDITURES

Introduction:

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

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2010-11 <u>Budget</u>	Percent <u>of Total</u>	Increase <u>(Decrease)</u>
Beginning Fund Balance	<u>\$16,057,920</u>	<u>\$13,548,672</u>	<u>\$12,067,446</u>		
Revenue:					
Property taxes	37,659,207	45,786,588	46,790,107	86.0%	2.2%
Specific ownership taxes	2,634,109	2,776,675	2,454,500	4.5%	-11.6%
State revenue	5,714,956	5,902,099	2,523,024	4.6%	-57.3%
Interest income	413,971	390,584	200,000	0.4%	-48.8%
Other revenue	<u>1,239,202</u>	<u>1,708,930</u>	<u>2,473,918</u>	4.5%	44.8%
Total revenue	<u>47,661,445</u>	<u>56,564,876</u>	<u>54,441,549</u>	<u>100.0%</u>	<u>-3.8%</u>
Funds Available	<u>\$63,719,365</u>	<u>\$70,113,548</u>	<u>\$66,508,995</u>		
Expenditures:					
Salaries	\$33,945,612	\$35,908,889	\$35,653,503	64.5%	-0.7%
Benefits	7,525,101	8,496,970	8,668,304	15.7%	2.0%
Purchased services	3,948,350	3,374,425	3,117,953	5.6%	-7.6%
Supplies	3,976,685	3,768,261	3,845,230	7.0%	2.0%
Transfers	-	875,000	3,951,943	7.2%	351.7%
Total expenditures	<u>49,395,748</u>	<u>52,423,545</u>	<u>55,236,933</u>	<u>100.0%</u>	<u>5.4%</u>
Reserves:					
Use of reserves	(2,509,248)	-	(799,450)		
Ongoing reserves	<u>16,057,920</u>	<u>13,548,672</u>	<u>12,749,222</u>		
Total reserves	<u>13,548,672</u>	<u>14,613,580</u>	<u>11,949,772</u>		
Appropriation	<u>\$62,944,420</u>	<u>\$67,037,125</u>	<u>\$67,186,705</u>		

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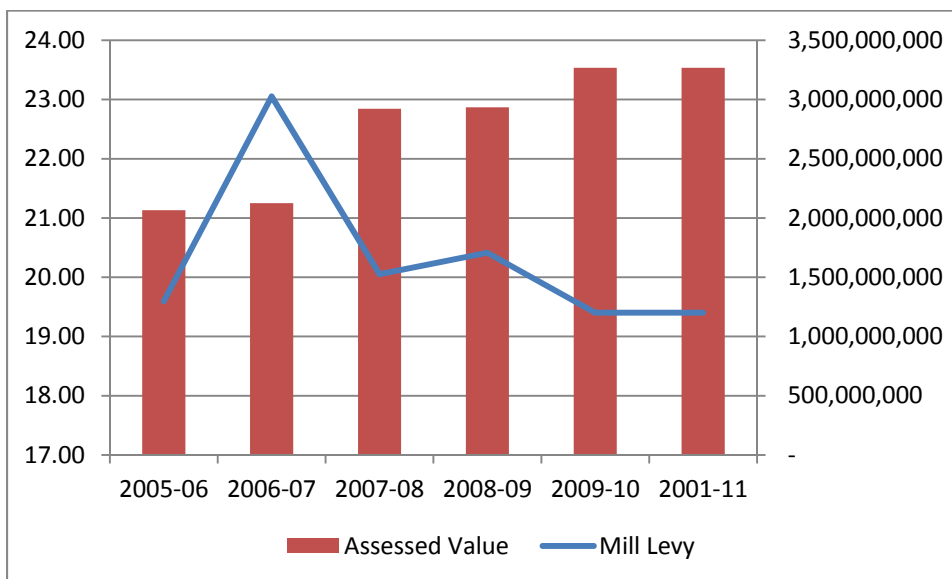
Mill Levy

The General Fund mill levy for 2010, collected in 2011 is estimated to be 14.944 mills, an increase from the 2008 levy of 14.855 mills. The estimated 2008 mill levy for the Bond Redemption Fund is 4.619 mills and the Transportation Fund is 0.305 mills. This is a total mill levy for 2008 of 19.868 mills.

A property owner in Eagle County School District would pay \$158 per \$100,000 of market value in 2009 compared to \$162 per \$100,000 of market value in 2008. Final assessment values will not be reported to the district until December 2009; the actual 2010 mill levy for the district will not be certified by the Board of Education until December 2009. Therefore, a current, accurate calculation of the tax cost to the homeowner will be calculated on December 15, 2010.

Assessed Valuation

The district currently estimates that the assessed valuation or “tax base” for 2010 will be \$3,276,477,632. This estimated assessed valuation is based on projections received from the Colorado State Legislative Council. This amount represents an increase of \$342,785,548 0.12% from the 2009 assessed value of \$2,933,684,930.



EAGLE COUNTY SCHOOLS

Eagle, Colorado

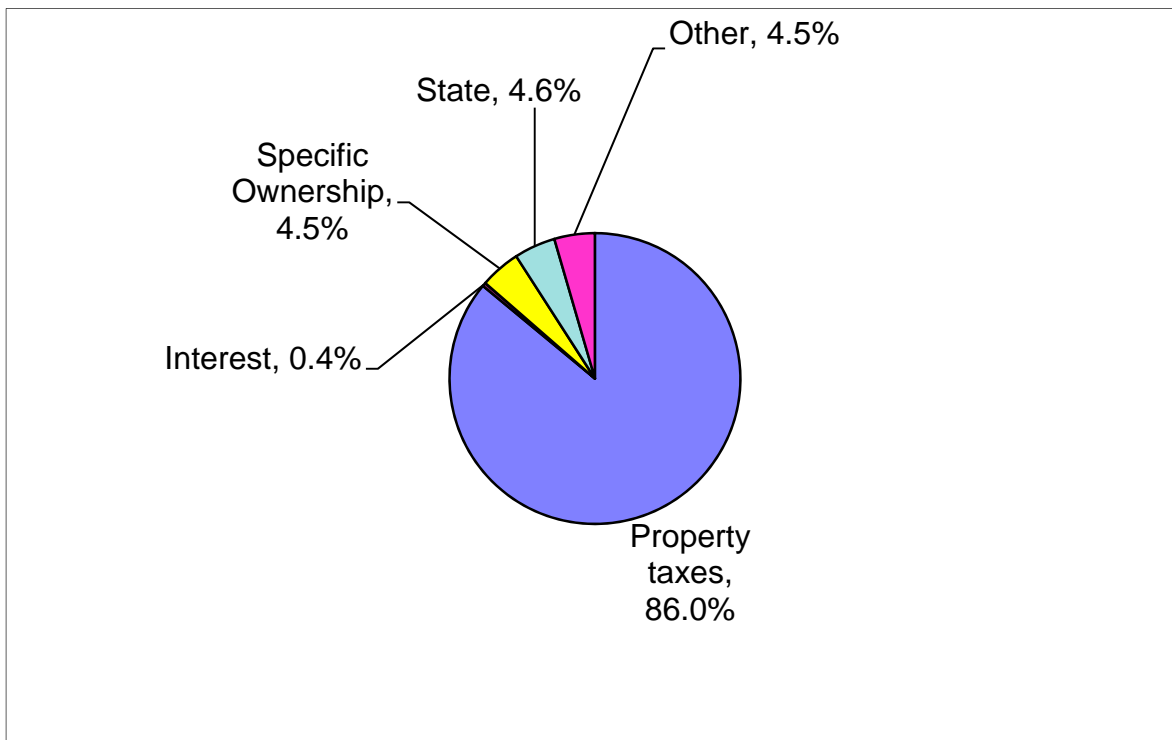
Revenues:

The district receives its revenue primarily from local sources in the General Fund. Total estimated revenue for the 2010-11 budget is \$54,441,549. The majority of this revenue \$46,790,107 (78.7%) is available to the district through the Colorado Public School Finance Act, which authorizes per pupil funding of students in the amount of \$7,347. 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 7,837 at \$7,347 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.

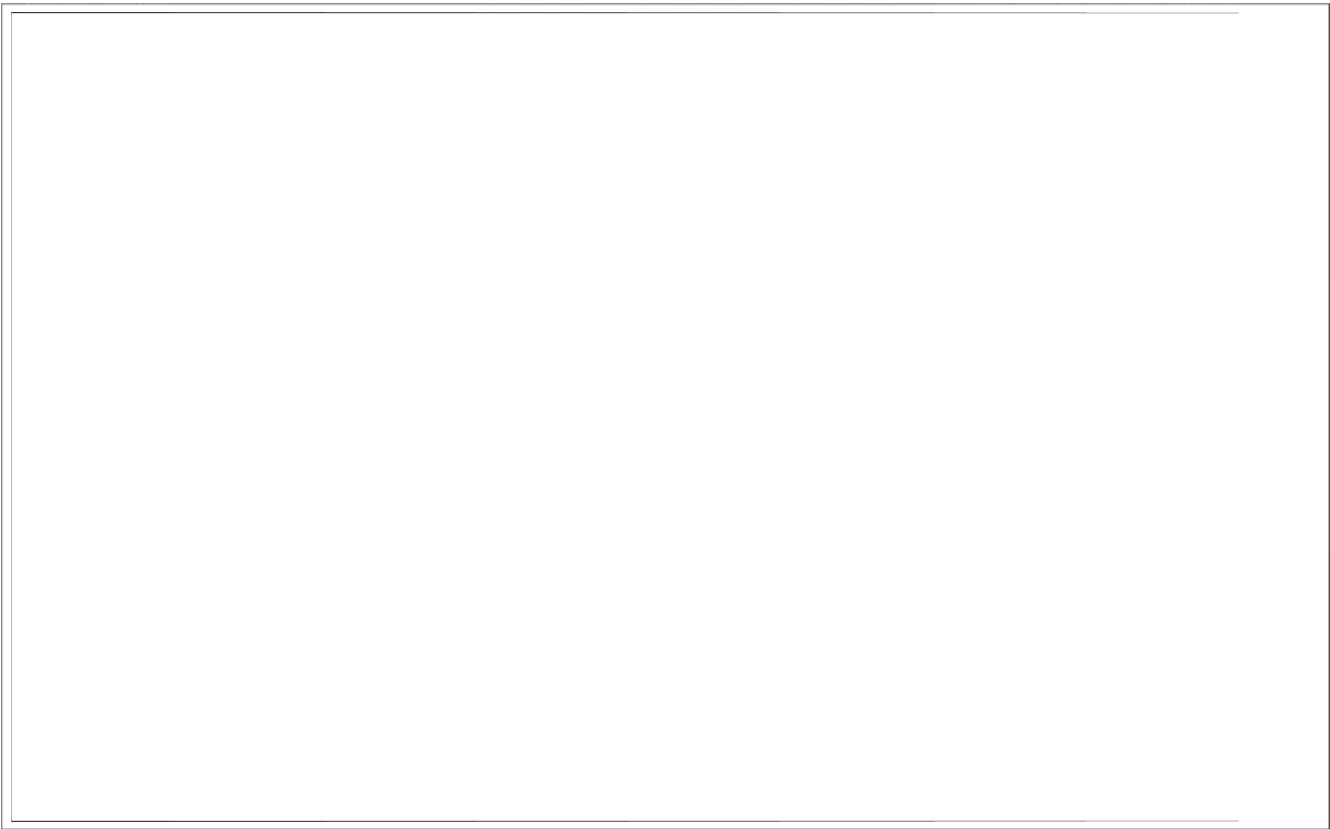


EAGLE COUNTY SCHOOLS

Eagle, Colorado

Expenditures:

Total estimated expenditures and transfers for 2009-10 in the General Fund is \$55,236,932. The District's major expenditures are salary 64.5%; benefits 15.7%; purchased services that includes utilities 5.6%; supplies and equipment 7.0%; and transfers 7.2% of the budget.



	2009-10 <u>Actual</u>	2009-10 <u>Budget</u>	2010-11 <u>Budget</u>	% of <u>Total</u>	<u>Increase (Decrease)</u>
Salaries	\$35,676,081	\$34,734,149	\$35,653,503	64.5%	5.1%
Benefits	8,271,006	8,160,749	8,668,304	15.7%	2.6%
Purchased Services	3,752,786	3,569,780	3,117,953	5.6%	7.2%
Supplies & Equipment	3,561,100	4,258,081	3,845,230	7.0%	2.0%
Transfers	4,683,060	5,487,717	3,951,942	7.2%	12.3%
 Total	 <u>\$55,944,033</u>	 <u>\$56,210,476</u>	 <u>\$55,236,932</u>	 <u>100.0%</u>	 <u>6.2%</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	\$17,044,085	\$18,098,030	\$18,098,472	32.8%	0.0%	\$3,075
Middle Schools	7,126,595	7,273,084	6,765,892	12.2%	-7.0%	1,149
High Schools	10,081,010	10,247,856	10,889,134	19.7%	6.3%	1,850
Subtotal	<u>34,251,690</u>	<u>35,618,970</u>	<u>35,753,498</u>	<u>64.7%</u>	<u>0.4%</u>	<u>6,074</u>
Special Programs:						
Special Education	3,419,126	4,221,641	5,602,350	10.1%	32.7%	952
ELA	1,677,276	1,789,941	1,679,713	3.0%	-6.2%	285
Preschool	1,511,089	1,540,901	1,059,233	1.9%	-31.3%	180
Subtotal	<u>6,607,491</u>	<u>7,552,483</u>	<u>8,341,296</u>	<u>15.1%</u>	<u>10.4%</u>	<u>1,417</u>
Support Services:						
BOE & Superintendent	857,929	933,518	1,054,079	1.9%	12.9%	179
Fund Development	0	0	93,390	0.2%	100.0%	16
Business	1,141,321	1,063,994	902,670	1.6%	-15.2%	153
Curriculum	1,625,033	1,512,470	760,843	1.4%	-49.7%	129
Comm Relations	250,948	209,546	206,357	0.4%	-1.5%	35
Assessment	109,651	91,254	91,254	0.2%	0.0%	16
Staff Development	456,425	542,641	215,676	0.4%	-60.3%	37
Human Resources	449,287	391,140	354,184	0.6%	-9.4%	60
Maintenance	1,858,439	1,386,084	1,996,380	3.6%	44.0%	339
Technology	1,787,534	2,246,445	1,515,363	2.7%	-32.5%	257
Subtotal	<u>8,536,567</u>	<u>8,377,092</u>	<u>7,190,196</u>	<u>13.0%</u>	<u>-14.2%</u>	<u>1,222</u>
Transfers:						
Fund Transfers	<u>794,898</u>	<u>4,684,498</u>	<u>3,951,943</u>	<u>7.2%</u>	<u>-15.6%</u>	<u>671</u>
Total Expenditures	<u>\$50,190,646</u>	<u>\$56,233,043</u>	<u>\$55,236,933</u>	-	<u>-1.8%</u>	<u>\$9,384</u>
Total Membership	5,535	5,734	5,886		2.7%	
Special Education	531	550	626		13.8%	
ELA	1,732	1,549	1,861		20.1%	
At Risk	2,026	2,125	2,255		6.1%	

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	13.42 students/staffing unit or 8.12 staff/100 students
Middle School	14.46 students/staffing unit or 7.49 staff/100 students
High School	14.46 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 2010-11 are as follows:

Elementary Schools-

Technology fee	\$ 5.00 per student
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Middle Schools-

Art fee	10.00 per class
Athletic fee	20.00 per year
Shop fee	10.00 per class
Technology fee	5.00 per student

High Schools-

Advanced placement classes	actual cost of test (est. \$82/class)
Athletic/activity fee	75.00 per sport/activity (family max of 4 athletic fees/year)
Baseball Basketball Cheerleading	
Cross Country Football Golf	
Skiing Soccer Softball	
Speech Track Volleyball Wrestling	
Athletic Hockey Fee	575.00 per season
Art fee	30.00 per class
Class fees	
Freshman Sophomores	20.00 per student
Juniors Seniors	30.00 per student
Dual enrollment courses	actual cost of textbook
Life Management fee	
Career Connections Family Studies	30.00 per class
Foods & Nutrition ProStart	30.00 per class
Textiles & Design	30.00 per class
Teen Leadership	15.00 per class
Industrial Tech fee	30.00 per class
Agri tech Auto Broadcasting/Video	
Drafting Welding Woodshop	
Photography class fee	20.00 per semester
Student planner fee	5.00 per student
Summer school	125.00 per semester course
Technology fee	5.00 per student

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 2010-11 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	.40 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:

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

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

ELEMENTARY EDUCATION

	2008-09 Actual	2009-2010 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$12,781,126	\$13,613,168	\$13,386,754	74.0%	-1.7%	\$4,594
Benefits	2,838,632	3,071,471	3,376,878	18.7%	9.9%	1,159
Purchased Services	421,787	427,366	360,315	2.0%	-15.7%	124
Supplies & Equipment	1,002,540	986,025	974,525	5.4%	-1.2%	334
Total	<u>\$17,044,085</u>	<u>\$18,098,030</u>	<u>\$18,098,472</u>	<u>100.0%</u>	<u>-0.2%</u>	<u>\$6,211</u>

Expenditures by Program:						
Regular Instruction	\$12,880,181	\$13,577,576	\$13,760,713	76.0%	1.3%	\$4,722
Activities	3,846	20,313	\$21,060	0.1%	0.0%	7
Counseling	343,600	367,554	250,882	1.4%	-31.7%	86
Media	485,239	481,418	393,904	2.2%	-18.2%	135
Office	1,803,863	1,967,551	2,062,705	11.4%	4.8%	708
Custodial	1,527,356	1,683,618	1,609,208	8.9%	-4.4%	552
Total	<u>\$17,044,085</u>	<u>\$18,098,030</u>	<u>\$18,098,472</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$6,211</u>

Staff:					
Teachers	206.13	230.88	210.97		-8.6%
Teacher Assistants	9.02	10.80	8.78		-18.7%
Administrators	10.27	10.00	10.80		8.0%
Secretaries	16.08	16.00	16.50		3.1%
Custodians	18.25	17.50	19.25		10.0%
Total	<u>259.75</u>	<u>285.18</u>	<u>266.30</u>		<u>-6.6%</u>

Students K-5:				
Total Membership	2,785	2,768	2,914	5.3%
Special Education	254	273	323	18.3%
ELA	1,182	992	1,243	25.3%
At Risk	1,309	1,264	1,392	10.1%

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 eight 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 310 students. The student teacher ratio is approximately 13.3:1. AES serves the communities of Avon, Beaver Creek, Arrowhead and Singletree.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

AVON ELEMENTARY SCHOOL

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,159,803	\$1,350,984	\$1,378,186	73.4%	2.0%	\$4,905
Benefits	331,246	331,264	355,680	18.9%	7.4%	1,266
Purchased Services	71,200	54,676	41,365	2.2%	-24.3%	147
Supplies & Equipment	103,681	107,815	102,695	5.5%	-4.7%	365
Total	<u>\$1,665,930</u>	<u>\$1,844,739</u>	<u>\$1,877,926</u>	<u>100.0%</u>	<u>1.8%</u>	<u>\$6,683</u>

Expenditures by Program

Regular Instruction	1,102,478	\$1,293,899	\$1,356,227	71.2%	4.8%	\$4,826
Activities	1,715	2,257	2,340	0.1%	0.0%	8
Counseling	67,005	65,647	65,521	3.5%	-0.2%	233
Media	85,408	42,589	36,297	1.9%	-14.8%	129
Office	188,479	200,067	197,821	10.5%	-1.1%	704
Custodial	220,845	240,280	219,720	11.7%	-8.6%	782
Total	<u>\$1,665,930</u>	<u>\$1,844,739</u>	<u>\$1,877,926</u>	<u>100.0%</u>	<u>1.8%</u>	<u>\$6,683</u>

Staff:

Teachers	21.54	23.80	21.20		-10.9%
Teacher Assistants	0.00	0.80	0.64		0.0%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	2.00	2.00	2.00		0.0%
Custodians	2.50	3.00	3.00		0.0%
Total	<u>27.04</u>	<u>30.60</u>	<u>27.84</u>		<u>-9.0%</u>

Students K-5:

Total Membership	275	337	281		-16.6%
Special Education	37	32	34		6.3%
ELA	130	135	130		-3.7%
At Risk	217	264	226		-14.4%

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 eight 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 490 students. The student teacher ratio is approximately 14.5:1. BCES serves the southwest portion of the Town of Eagle and the Terrace, Bull Pasture and Eagle Ranch subdivisions.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BRUSH CREEK ELEMENTARY SCHOOL

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,919,414	\$1,913,876	\$2,142,002	75.4%	11.9%	\$4,509
Benefits	403,628	468,789	539,831	19.0%	15.2%	1,136
Purchased Services	77,594	28,357	43,300	1.5%	52.7%	91
Supplies & Equipment	145,198	68,750	115,000	4.0%	67.3%	242
Total	<u>\$2,545,834</u>	<u>\$2,479,772</u>	<u>\$2,840,133</u>	<u>100.0%</u>	<u>14.5%</u>	<u>\$5,979</u>

Expenditures by Program:

Regular Instruction	\$2,014,383	\$2,004,694	\$2,248,205	79.2%	12.1%	\$4,733
Activities	-	2,257	2,340	0.1%	0.0%	5
Counseling	519	32,598	500	0.0%	-98.5%	1
Media	83,359	87,547	67,205	2.4%	-23.2%	141
Office	243,300	195,542	295,185	10.4%	51.0%	621
Custodial	204,273	157,134	226,698	8.0%	44.3%	477
Total	<u>\$2,545,834</u>	<u>\$2,479,772</u>	<u>\$2,840,133</u>	<u>100.0%</u>	<u>14.5%</u>	<u>\$5,979</u>

Staff:

Teachers	30.59	32.60	30.90	-5.2%
Teacher Assistants	2.02	1.50	2.00	33.3%
Administrators	1.00	1.50	2.00	33.3%
Secretaries	2.00	1.50	2.00	33.3%
Custodians	2.25	1.50	3.25	116.7%
Total	<u>37.86</u>	<u>38.60</u>	<u>40.15</u>	<u>4.0%</u>

Students K-5:

Total Membership	458	505	475	-5.9%
Special Education	42	47	49	4.3%
ELA	61	65	70	7.7%
At Risk	79	76	77	1.3%

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 296 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

	2008-09	2009-10	2010-11	% of	Increase	Cost Per
	Actual	Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$1,478,849	\$1,503,153	\$1,394,002	72.8%	-7.3%	\$4,647
Benefits	322,356	358,146	349,057	18.3%	-2.5%	1,164
Purchased Services	49,590	60,380	31,600	1.7%	-47.7%	105
Supplies & Equipment	117,652	131,650	137,950	7.2%	4.8%	460
Total	<u>\$1,968,447</u>	<u>\$2,053,329</u>	<u>\$1,912,609</u>	<u>100.0%</u>	<u>-6.9%</u>	<u>\$6,375</u>

Expenditures by Program:

Regular Instruction	\$1,503,570	\$1,574,691	\$1,498,090	78.3%	-4.9%	\$4,994
Activities	2,131	2,257	2,340	0.1%	0.0%	8
Counseling	64,070	32,998	20,278	1.1%	-38.5%	68
Media	53,920	75,939	26,363	1.4%	-65.3%	88
Office	181,511	196,967	189,490	9.9%	-3.8%	632
Custodial	163,245	170,477	176,048	9.2%	3.3%	587
Total	<u>\$1,968,447</u>	<u>\$2,053,329</u>	<u>\$1,912,609</u>	<u>100.0%</u>	<u>-6.9%</u>	<u>\$6,375</u>

Staff:

Teachers	24.00	27.10	24.04		-11.3%	
Teacher Assistants	1.00	1.00	1.50		50.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.88	2.00	1.50		-25.0%	
Custodians	1.50	1.50	1.50		0.0%	
Total	<u>29.38</u>	<u>32.60</u>	<u>29.54</u>		<u>-9.4%</u>	

Students K-5:

Total Membership	295	298	300		0.7%	
Special Education	21	26	21		-19.2%	
ELA	137	130	139		6.9%	
At Risk	134	137	131		-4.4%	

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 eight 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 418 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

	2008-09	2009-10	2010-11	% of	Increase	Cost Per
	Actual	Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$1,827,389	\$1,773,757	\$1,698,961	73.7%	-4.2%	\$4,301
Benefits	417,371	444,583	435,120	18.8%	-2.1%	1,102
Purchased Services	66,607	78,475	68,050	2.9%	-13.3%	172
Supplies & Equipment	164,718	125,110	99,750	4.2%	-20.3%	253
Total	<u>\$2,476,085</u>	<u>\$2,421,925</u>	<u>\$2,301,881</u>	<u>100.0%</u>	<u>-5.0%</u>	<u>\$5,828</u>

Expenditures by Program:

Regular Instruction	\$1,831,534	\$1,781,672	\$1,771,243	77.0%	-0.6%	\$4,484
Activities	-	2,257	2,340	0.1%	0.0%	6
Counseling	70,106	65,197	32,535	1.4%	-50.1%	82
Media	119,468	60,158	39,722	1.7%	-34.0%	101
Office	230,066	255,396	236,791	10.3%	-7.3%	599
Custodial	224,911	257,245	219,250	9.5%	-14.8%	555
Total	<u>\$2,476,085</u>	<u>\$2,421,925</u>	<u>\$2,301,881</u>	<u>100.0%</u>	<u>-5.0%</u>	<u>\$5,828</u>

Staff:

Teachers	28.80	28.90	25.26		-12.6%	
Teacher Assistants	3.00	3.00	3.00		0.0%	
Administrators	1.77	1.50	1.30		-13.3%	
Secretaries	2.20	2.00	2.00		0.0%	
Custodians	3.00	3.00	3.00		0.0%	
Total	<u>38.77</u>	<u>38.40</u>	<u>34.56</u>		<u>-10.0%</u>	

Students K-5:

Total Membership	418	395	395		0.0%	
Special Education	40	31	34		9.7%	
ELA	230	185	198		7.0%	
At Risk	184	192	183		-4.7%	

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 eight 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 361 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

	2008-09	2009-10	2010-11	% of	Increase	Cost Per
	Actual	Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$1,522,521	\$1,450,070	\$1,544,210	73.5%	6.5%	\$4,542
Benefits	323,679	356,441	386,538	18.4%	8.4%	1,137
Purchased Services	35,076	48,500	38,100	1.8%	-21.4%	112
Supplies & Equipment	110,864	133,670	129,600	6.2%	-3.0%	381
Total	<u>\$1,992,140</u>	<u>\$1,988,681</u>	<u>\$2,098,448</u>	<u>100.0%</u>	<u>5.5%</u>	<u>\$6,172</u>

Expenditures by Program

Regular Instruction	\$1,485,156	\$1,441,486	\$1,567,053	74.8%	8.7%	\$4,609
Activities	-	2,257	\$2,340	0.1%	3.7%	
Counseling	78,613	66,197	66,071	3.1%	-0.2%	194
Media	57,255	49,118	50,722	2.4%	3.3%	149
Office	198,356	226,231	223,378	10.6%	-1.3%	657
Custodial	172,760	203,392	188,884	9.0%	-7.1%	556
Total	<u>\$1,992,140</u>	<u>\$1,988,681</u>	<u>\$2,098,448</u>	<u>100.0%</u>	<u>5.5%</u>	<u>\$6,172</u>

Staff:

Teachers	24.94	24.74	24.43		-1.3%	
Teacher Assistants	1.00	0.50	0.50		0.0%	
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>30.94</u>	<u>30.24</u>	<u>29.93</u>		<u>-1.0%</u>	

Students K-5:

Total Membership	330	331	340		2.7%	
Special Education	31	27	41		51.9%	
ELA	177	175	195		11.4%	
At Risk	229	230	234		1.7%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

JUNE CREEK ELEMENTARY SCHOOL

Principal: Tracy Barber

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 opened 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 261 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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,072,735	\$1,431,906	\$1,098,748	72.3%	-30.3%	\$4,309
Benefits	211,320	93,655	286,025	18.8%	67.3%	1,122
Purchased Services	21,634	36,800	30,500	2.0%	-20.7%	120
Supplies & Equipment	83,407	118,020	104,300	6.9%	-13.2%	409
Total	<u>\$1,389,096</u>	<u>\$1,680,381</u>	<u>\$1,519,573</u>	<u>100.0%</u>	<u>-10.6%</u>	<u>\$5,959</u>

Expenditures by Program						
Regular Instruction	\$1,049,010	\$1,061,248	\$1,083,820	71.2%	2.1%	\$4,250
Activities	-	2,257	\$2,340	0.2%	3.5%	\$9
Counseling	28,810	40,083	14,746	1.0%	-171.8%	58
Media	30,027	94,126	52,994	3.5%	-77.6%	208
Office	159,803	291,329	200,014	13.2%	-45.7%	784
Custodial	121,446	191,338	165,659	10.9%	-15.5%	650
Total	<u>\$1,389,096</u>	<u>\$1,680,381</u>	<u>\$1,519,573</u>	<u>100.0%</u>	<u>-10.6%</u>	<u>\$5,959</u>

Staff:						
Teachers	14.32	22.44	20.40		-9.1%	
Teacher Assistants	0.00	0.00	0.00		100.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.00	1.50	2.00		33.3%	
Custodians	1.50	1.50	2.00		33.3%	
Total	<u>17.82</u>	<u>26.44</u>	<u>25.40</u>		<u>-3.9%</u>	

Students K-5:						
Total Membership	170	272	255		-6.3%	
Special Education	14	26	43		65.4%	
ELA	149	157	185		17.8%	
At Risk	153	166	175		5.4%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

MEADOW MOUNTAIN ELEMENTARY SCHOOL

Principal: Missy Carpenter
Address: 650 Eagle Road, P.O. Box 6520
Avon, CO 81620
Phone: (970) 328-2940

Mascot: Junior Husky
Colors: Green, Purple, Black

SCHOOL PROFILE

Meadow Mountain Elementary School is one of eight public elementary schools in the District. MMES is located in Eagle-Vail, an incorporated residential area that is home to more than 4,000 residents.

MMES is a co-educational, public elementary school, grades K-5, with approximately 203 students. The student teacher ratio is approximately 12.0:1. MMES serves the community of Eagle-Vail.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

MEADOW MOUNTAIN ELEMENTARY SCHOOL

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$943,394	\$1,151,340	\$970,513	73.9%	-15.7%	\$4,853
Benefits	209,404	281,670	242,576	18.5%	-13.9%	1,213
Purchased Services	28,624	40,091	41,950	3.2%	4.6%	210
Supplies & Equipment	59,366	66,140	57,400	4.4%	-13.2%	287
Total	<u>\$1,240,788</u>	<u>\$1,539,241</u>	<u>\$1,312,439</u>	<u>100.0%</u>	<u>-14.7%</u>	<u>\$6,562</u>

Expenditures by Program:						
Regular Instruction	\$960,421	\$1,199,419	\$1,040,338	79.2%	-13.3%	\$5,202
Activities	-	2,257	2,340	0.2%	3.7%	\$12
Counseling	-	32,236	200	0.0%	-99.4%	1
Media	23,526	29,628	23,413	1.8%	-21.0%	117
Office	146,694	156,713	156,115	11.9%	-0.4%	781
Custodial	110,147	118,988	90,033	6.9%	-24.3%	450
Total	<u>\$1,240,788</u>	<u>\$1,539,241</u>	<u>\$1,312,439</u>	<u>100.0%</u>	<u>-14.7%</u>	<u>\$6,562</u>

Staff:						
Teachers	12.81	21.20	17.00		-19.8%	
Teacher Assistants	0.00	1.00	0.00		100.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.00	1.00	1.00		0.0%	
Custodians	1.50	1.50	1.00		-33.3%	
Total	<u>16.31</u>	<u>25.70</u>	<u>20.00</u>		<u>-22.2%</u>	

Students K-5:						
Total Membership	201	201	200		-0.5%	
Special Education	17	18	23		27.8%	
ELA	108	94	100		6.4%	
At Risk	120	134	123		-8.2%	

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 eight 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 421 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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,814,679	\$1,895,644	\$1,899,215	74.5%	0.2%	\$4,386
Benefits	385,225	466,464	472,984	18.6%	1.4%	1,092
Purchased Services	32,205	38,300	32,100	1.3%	-16.2%	74
Supplies & Equipment	152,388	140,400	142,680	5.6%	1.6%	330
Total	\$2,384,497	\$2,540,808	\$2,546,979	100.0%	0.2%	\$5,882

Expenditures by Program:

Regular Instruction	\$1,927,865	\$2,098,921	\$2,030,692	79.8%	-3.3%	\$4,690
Activities	-	2,257	\$2,340	0.1%	3.7%	\$5
Counseling	34,477	32,598	51,031	2.0%	56.5%	118
Media	3,051	12,235	66,705	2.6%	445.2%	154
Office	239,559	209,188	212,270	8.3%	1.5%	490
Custodial	179,545	185,609	183,941	7.2%	-0.9%	425
Total	\$2,384,497	\$2,540,808	\$2,546,979	100.0%	0.2%	\$5,882

Staff:

Teachers	31.58	33.20	31.80		-4.2%
Teacher Assistants	1.00	2.00	1.14		-43.0%
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	38.08	40.20	37.94		-5.6%

Students K-5:

Total Membership	420	433	433		0.0%
Special Education	28	38	48		26.3%
ELA	148	161	169		5.0%
At Risk	121	147	163		10.9%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

RED SANDSTONE ELEMENTARY SCHOOL

Principal: Nancy Ricci
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 eight 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 204 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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,042,342	\$1,142,438	\$1,260,917	74.7%	10.4%	\$5,366
Benefits	234,403	270,459	309,067	18.3%	14.3%	1,315
Purchased Services	39,257	41,787	33,350	2.0%	-20.2%	142
Supplies & Equipment	65,266	94,470	85,150	5.0%	-9.9%	362
Total	<u>\$1,381,268</u>	<u>\$1,549,154</u>	<u>\$1,688,484</u>	<u>100.0%</u>	<u>9.0%</u>	<u>\$7,185</u>

Expenditures by Program:						
Regular Instruction	\$1,005,764	\$1,121,546	\$1,165,045	69.1%	3.9%	\$4,958
Activities		\$2,257	\$2,340	0.1%	3.7%	\$10
Media	29,225	30,078	30,483	1.8%	1.3%	130
Office	216,095	236,118	351,641	20.8%	48.9%	1,496
Custodial	130,184	159,155	138,975	8.2%	-12.7%	591
Total	<u>\$1,381,268</u>	<u>\$1,549,154</u>	<u>\$1,688,484</u>	<u>100.0%</u>	<u>9.0%</u>	<u>\$7,185</u>

Staff:						
Teachers	17.55	16.90	15.94		-5.7%	
Teacher Assistants	1.00	1.00	0.00		100.0%	
Administrators	1.00	1.00	1.50		50.0%	
Secretaries	2.00	2.00	2.00		0.0%	
Custodians	2.00	1.50	1.50		0.0%	
Total	<u>23.55</u>	<u>22.40</u>	<u>20.94</u>		<u>-6.5%</u>	

Students K-5:						
Total Membership	218	268	235		-12.3%	
Special Education	24	28	30		7.1%	
ELA	42	47	57		21.3%	
At Risk	72	84	80		-4.8%	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

MIDDLE SCHOOL PROGRAM (Grades 6 - 8)

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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$5,165,803	\$5,199,112	\$4,868,040	71.9%	-6.4%	\$4,319
Benefits	1,141,886	1,238,577	1,197,182	17.7%	-3.3%	1,062
Purchased Services	304,689	282,125	181,291	2.7%	-35.7%	161
Supplies & Equipment	514,217	553,270	519,379	7.7%	-6.1%	461
Total	<u>\$7,126,595</u>	<u>\$7,273,084</u>	<u>\$6,765,892</u>	<u>100.0%</u>	<u>-7.0%</u>	<u>\$6,003</u>

Expenditures by Program:						
Regular Instruction	\$4,692,199	\$4,985,810	\$4,681,921	69.2%	-6.1%	\$4,154
Athletics/Activities	357,301	302,340	300,926	4.4%	-0.5%	267
Counseling	268,988	240,220	245,918	3.6%	2.4%	218
Media	196,204	162,487	96,676	1.4%	-40.5%	86
Office	812,512	709,433	700,329	10.4%	-1.3%	621
Custodial	799,391	872,794	740,122	10.9%	-15.2%	657
Total	<u>\$7,126,595</u>	<u>\$7,273,084</u>	<u>\$6,765,892</u>	<u>100.0%</u>	<u>-7.0%</u>	<u>\$6,003</u>

Staff:						
Teachers	76.24	79.83	76.74		-3.9%	
Teacher Assistants	6.11	5.00	4.40		-12.0%	
Administrators	4.50	4.00	4.00		0.0%	
Secretaries	6.00	6.00	6.00		0.0%	
Custodians	8.00	6.75	7.00		3.7%	
Total	<u>100.85</u>	<u>101.58</u>	<u>98.14</u>		<u>-3.4%</u>	

Students:						
Total Membership	1,097	1,132	1,127		-0.4%	
Special Education	144	131	145		10.7%	
ELA	290	298	328		10.1%	
At Risk	417	479	477		-0.4%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BERRY CREEK MIDDLE SCHOOL

Principal: Robert Cuevas

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 317 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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,348,474	\$1,512,998	\$1,290,569	72.0%	-14.7%	\$4,008
Benefits	305,368	366,666	318,872	17.8%	-13.0%	990
Purchased Services	62,440	45,625	34,350	1.9%	-24.7%	107
Supplies & Equipment	117,175	161,300	149,220	8.3%	-7.5%	463
Total	<u>\$1,833,457</u>	<u>\$2,086,589</u>	<u>\$1,793,011</u>	<u>100.0%</u>	<u>-14.1%</u>	<u>\$5,568</u>

Expenditures by Program:						
Regular Instruction	\$1,225,718	\$1,459,786	\$1,231,480	68.6%	-15.6%	\$3,824
Athletics/Activities	86,837	86,813	86,313	4.8%	-0.6%	268
Counseling	64,118	65,547	82,444	4.6%	25.8%	256
Media	62,520	71,697	38,602	2.2%	-46.2%	120
Office	178,533	169,538	167,864	9.4%	-1.0%	521
Custodial	215,731	233,208	186,308	10.4%	-20.1%	579
Total	<u>\$1,833,457</u>	<u>\$2,086,589</u>	<u>\$1,793,011</u>	<u>100.0%</u>	<u>-14.1%</u>	<u>\$5,568</u>

Staff:						
Teachers	23.95	25.25	22.74		-9.9%	
Teacher Assistants	3.31	2.00	2.00		100.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.00	1.00	1.00		0.0%	
Custodians	2.75	1.50	2.00		33.3%	
Total	<u>32.01</u>	<u>30.75</u>	<u>28.74</u>		<u>-6.5%</u>	

Students:						
Total Membership	317	322	322		0.0%	
Special Education	47	40	43		7.5%	
ELA	160	155	172		11.0%	
At Risk	174	187	179		-4.3%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE VALLEY MIDDLE SCHOOL

Principal: John Trinca
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 268 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

	2008-09	2009-10	2010-11	% of	Increase	Cost Per
	Actual	Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$1,416,156	\$1,326,325	\$1,305,778	72.3%	-1.5%	\$4,582
Benefits	303,853	318,851	314,825	17.4%	-1.3%	1,105
Purchased Services	71,428	82,200	65,350	3.6%	-20.5%	229
Supplies & Equipment	133,228	121,160	120,850	6.7%	-0.3%	424
Total	<u>\$1,924,665</u>	<u>\$1,848,536</u>	<u>\$1,806,803</u>	<u>100.0%</u>	<u>-2.3%</u>	<u>\$6,340</u>

Expenditures by Program:

Regular Instruction	\$1,211,231	\$1,272,182	\$1,229,900	68.1%	-3.3%	\$4,315
Athletics/Activities	97,319	75,792	108,736	6.0%	43.5%	382
Counseling	128,418	93,453	83,534	4.6%	-10.6%	293
Media	27,366	4,000	4,000	0.2%	0.0%	14
Office	236,588	167,776	165,794	9.2%	-1.2%	582
Custodial	223,743	235,333	214,839	11.9%	-8.7%	754
Total	<u>\$1,924,665</u>	<u>\$1,848,536</u>	<u>\$1,806,803</u>	<u>100.0%</u>	<u>-2.3%</u>	<u>\$6,340</u>

Staff:

Teachers	18.54	18.84	19.20	1.9%
Teacher Assistants	0.00	1.00	1.00	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>24.04</u>	<u>24.84</u>	<u>25.20</u>	<u>1.4%</u>

Students:

Total Membership	268	279	285	2.2%
Special Education	42	37	48	29.7%
ELA	27	29	34	17.2%
At Risk	74	74	71	-4.1%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

GYP SUM CREEK MIDDLE SCHOOL

Principal: Steve Smith
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 326 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

GYP SUM CREEK MIDDLE SCHOOL

	2008-09	2009-10	2010-11	% of	Increase	Cost Per
	Actual	Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$1,426,689	\$1,378,490	\$1,444,347	72.6%	4.8%	\$4,248
Benefits	310,603	331,645	355,642	17.9%	7.2%	1,046
Purchased Services	44,447	42,200	36,300	1.8%	-14.0%	107
Supplies & Equipment	175,686	165,760	153,900	7.7%	-7.2%	453
Total	<u>\$1,957,425</u>	<u>\$1,918,095</u>	<u>\$1,990,189</u>	<u>100.0%</u>	<u>3.8%</u>	<u>\$5,853</u>

Expenditures by Program:

Regular Instruction	\$1,282,977	\$1,275,133	\$1,382,395	69.5%	8.4%	\$4,066
Athletics/Activities	105,608	83,130	83,130	4.2%	0.0%	245
Counseling	76,452	81,220	79,940	4.0%	-1.6%	235
Media	61,523	46,742	46,333	2.3%	-0.9%	136
Office	224,962	194,710	192,721	9.7%	-1.0%	567
Custodial	205,903	237,160	205,670	10.3%	-13.3%	605
Total	<u>\$1,957,425</u>	<u>\$1,918,095</u>	<u>\$1,990,189</u>	<u>100.0%</u>	<u>3.8%</u>	<u>\$5,853</u>

Staff:

Teachers	19.20	22.80	21.80		-4.4%	
Teacher Assistants	2.80	2.00	1.40		-30.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	2.00	2.00	2.00		0.0%	
Custodians	2.25	2.25	2.00		-11.1%	
Total	<u>27.25</u>	<u>30.05</u>	<u>28.20</u>		<u>-6.2%</u>	

Students:

Total Membership	326	350	340		-2.9%	
Special Education	33	32	34		6.3%	
ELA	72	75	92		22.7%	
At Risk	121	167	181		8.4%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

MINTURN MIDDLE SCHOOL

Principal: Eric Olsen
Address: 1951 S. Hwy. 24, P.O. Box 280
Minturn, CO 81645
Phone: (970) 328-2920

Mascot: Patriot
Colors: Red, White and Blue

SCHOOL PROFILE

Minturn Middle School is one of four public middle schools in the District. MMS is located in Maloit Park, a 102 acre site just southeast of Minturn. Minturn is home to approximately 1,100 people and is in the eastern part of the District.

MMS is a co-educational, public middle school, grades 6-8, with approximately 186 students. The student faculty ratio is approximately 14.5:1. MMS serves the communities of Minturn, Vail, Eagle-Vail, Red Cliff, Avon and Edwards.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

MINTURN MIDDLE SCHOOL

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$974,484	\$981,299	\$827,346	70.4%	-15.7%	\$4,596
Benefits	222,062	221,415	207,843	17.7%	-6.1%	1,155
Purchased Services	126,374	112,100	45,291	3.9%	-59.6%	252
Supplies & Equipment	88,128	105,050	95,409	8.1%	-9.2%	530
Total	<u>\$1,411,048</u>	<u>\$1,419,864</u>	<u>\$1,175,889</u>	<u>100.0%</u>	<u>-17.2%</u>	<u>\$6,533</u>

Expenditures by Program:						
Regular Instruction	\$972,273	\$978,709	\$838,146	71.3%	-14.4%	\$4,656
Athletics/Activities	67,537	56,605	22,747	1.9%	-59.8%	126
Counseling	-	-	-	0.0%	0.0%	0
Media	44,795	40,048	7,741	0.7%	-80.7%	43
Office	172,429	177,409	173,950	14.8%	-1.9%	966
Custodial	154,014	167,093	133,305	11.3%	-20.2%	741
Total	<u>\$1,411,048</u>	<u>\$1,419,864</u>	<u>\$1,175,889</u>	<u>100.0%</u>	<u>-17.2%</u>	<u>\$6,533</u>

Staff:						
Teachers	14.55	12.94	13.00		0.5%	
Teacher Assistants	0.00	0.00	0.00		0.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.00	1.00	1.00		0.0%	
Custodians	1.00	1.00	1.00		0.0%	
Total	<u>17.55</u>	<u>15.94</u>	<u>16.00</u>		<u>0.4%</u>	

Students:						
Total Membership	186	181	180		-0.6%	
Special Education	22	22	20		-9.1%	
ELA	31	39	30		-23.1%	
At Risk	48	51	46		-9.8%	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

HIGH SCHOOL PROGRAM (Grades 9 - 12)

The Eagle County School District has three high schools: Battle Mountain High School, Eagle Valley High School and 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	2009-10 Budget	2010-2011 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$7,243,499	\$7,166,512	\$8,065,018	74.1%	12.5%	\$4,963
Benefits	1,575,247	1,695,636	\$1,792,823	16.5%	5.7%	1,103
Purchased Services	486,667	523,179	\$274,318	2.5%	-47.6%	169
Supplies & Equipment	775,597	862,529	\$756,975	7.0%	-12.2%	466
Total	<u>\$10,081,010</u>	<u>\$10,247,856</u>	<u>\$10,889,134</u>	<u>100.0%</u>	<u>6.3%</u>	<u>\$6,701</u>

Expenditures by Program:						
Regular Instruction	\$6,301,500	\$6,223,829	\$7,116,439	65.3%	14.3%	\$4,379
Athletics/Activities	1,014,620	667,115	\$598,494	5.5%	-10.3%	368
Counseling	537,712	548,181	\$544,351	5.0%	-0.7%	335
Media	234,513	221,290	\$177,692	1.6%	-19.7%	109
Office	1,081,382	1,286,145	\$1,346,077	12.4%	4.7%	828
Custodial	911,283	1,301,296	\$1,106,081	10.2%	-15.0%	681
Total	<u>\$10,081,010</u>	<u>\$10,247,856</u>	<u>\$10,889,134</u>	<u>100.0%</u>	<u>6.3%</u>	<u>\$6,701</u>

Staff:						
Teachers	100.19	107.69	105.94		-1.6%	
Teachers Assistants	2.62	3.07	2.00		-34.9%	
Administrators	6.50	7.75	7.75		0.0%	
Secretaries	10.13	10.50	10.13		-3.5%	
Custodians	9.50	10.75	10.76		0.1%	
Total	<u>128.94</u>	<u>139.76</u>	<u>136.58</u>		<u>-2.3%</u>	

Students:						
Total Membership	1,520	1,621	1,625		0.2%	
Special Education	133	146	158		8.2%	
ELA	260	259	290		12.0%	
At Risk	300	382	386		1.0%	

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 three public high schools in the District. BMHS is located in Eagle-Vail, 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 692 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

	2008-09	2009-10	2010-11	% of	Increase	Cost Per
	Actual	Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$3,497,362	\$2,978,158	\$3,056,022	70.9%	2.6%	\$4,215
Benefits	743,219	713,570	752,441	17.5%	5.4%	1,038
Purchased Services	225,138	290,405	133,868	3.1%	-53.9%	185
Supplies & Equipment	359,388	486,603	365,365	8.5%	-24.9%	504
Total	<u>\$4,825,107</u>	<u>\$4,468,736</u>	<u>\$4,307,696</u>	<u>100.0%</u>	<u>-3.6%</u>	<u>\$5,942</u>

Expenditures by Program:

Regular Instruction	\$3,023,493	\$2,546,253	\$2,602,196	60.4%	2.2%	\$3,589
Athletics/Activities	548,724	360,384	358,388	8.3%	-0.6%	494
Counseling	236,088	254,707	288,997	6.7%	13.5%	399
Media	107,624	108,177	78,473	1.8%	-27.5%	108
Office	450,113	451,804	428,674	10.0%	-5.1%	591
Custodial	459,065	747,411	550,968	12.8%	-26.3%	760
Total	<u>\$4,825,107</u>	<u>\$4,468,736</u>	<u>\$4,307,696</u>	<u>100.0%</u>	<u>-3.6%</u>	<u>\$5,942</u>

Staff:

Teachers	46.32	45.00	47.05	4.6%
Teacher Assistants	2.37	1.00	1.00	0.0%
Administrators	3.00	2.00	2.00	0.0%
Secretaries	4.63	5.00	4.63	-7.4%
Custodians	5.00	5.00	5.00	0.0%
Total	<u>61.32</u>	<u>58.00</u>	<u>59.68</u>	<u>2.9%</u>

Students:

Total Membership	692	736	725	-1.5%
Special Education	70	67	76	13.4%
ELA	156	148	173	16.9%
At Risk	154	177	170	-4.0%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE VALLEY HIGH SCHOOL

Principal: Mark Strakbein
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 725 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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$3,126,123	\$3,317,005	\$3,277,583	72.5%	-1.2%	\$4,441
Benefits	699,836	781,872	790,711	17.5%	1.1%	1,071
Purchased Services	246,312	204,774	106,950	2.4%	-47.8%	145
Supplies & Equipment	389,068	341,926	348,110	7.7%	1.8%	472
Total	<u>\$4,461,339</u>	<u>\$4,645,577</u>	<u>\$4,523,354</u>	<u>100.0%</u>	<u>-2.6%</u>	<u>\$6,129</u>

Expenditures by Program:						
Regular Instruction	\$2,778,648	\$2,890,252	\$2,804,708	62.0%	-3.0%	\$3,800
Athletics/Activities	459,875	304,731	237,766	5.3%	-22.0%	322
Counseling	194,386	251,356	213,312	4.7%	-15.1%	289
Media	126,889	113,113	99,219	2.2%	-12.3%	134
Office	496,832	587,325	672,986	14.9%	14.6%	912
Custodial	404,709	498,800	495,363	11.0%	-0.7%	671
Total	<u>\$4,461,339</u>	<u>\$4,645,577</u>	<u>\$4,523,354</u>	<u>100.0%</u>	<u>-2.6%</u>	<u>\$6,129</u>

Staff:						
Teachers	45.01	48.84	45.69		-6.4%	
Teacher Assistants	0.25	2.07	1.00		-51.7%	
Administrators	2.50	3.75	3.75		0.0%	
Secretaries	4.50	4.50	4.50		0.0%	
Custodians	4.00	5.00	5.00		0.0%	
Total	<u>56.26</u>	<u>64.16</u>	<u>59.94</u>		<u>-6.6%</u>	

Students:						
Total Membership	725	738	738		0.0%	
Special Education	54	58	57		-1.7%	
ELA	92	95	96		1.1%	
At Risk	145	195	198		1.5%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

RED CANYON HIGH SCHOOL

Principal: Wade Hill

Colors: Red and Silver

Address: PO Box 4801

Eagle, CO 81631

Phone: (970) 328-2852

SCHOOL PROFILE

Red Canyon High School is one of three 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 103 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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$620,014	\$583,878	\$547,563	72.1%	-6.2%	\$5,476
Benefits	132,192	142,065	134,809	17.8%	-5.1%	1,348
Purchased Services	15,217	28,000	33,500	4.4%	19.6%	335
Supplies & Equipment	27,141	34,000	43,500	5.7%	27.9%	435
Total	<u>\$794,564</u>	<u>\$787,943</u>	<u>\$759,372</u>	<u>100.0%</u>	<u>-3.6%</u>	<u>\$7,594</u>

Expenditures by Program:						
Regular Instruction	\$499,359	\$537,678	\$498,771	65.7%	-7.2%	\$4,988
Athletics/Activities	6,021	2,000	2,340	0.3%	0.0%	23
Counseling	107,238	42,118	42,042	5.5%	-0.2%	420
Office	134,437	158,082	156,469	20.6%	-1.0%	1,565
Custodial	47,509	48,065	59,750	7.9%	24.3%	598
Total	<u>\$794,564</u>	<u>\$787,943</u>	<u>\$759,372</u>	<u>100.0%</u>	<u>-3.6%</u>	<u>\$7,594</u>

Staff:						
Teachers	8.86	7.85	7.20		-8.3%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.00	1.00	1.00		0.0%	
Custodians	0.50	0.50	0.51		2.0%	
Total	<u>11.36</u>	<u>10.35</u>	<u>9.71</u>		<u>-6.2%</u>	

Students:						
Total Membership	103	96	100		4.2%	
Special Education	9	12	15		0.0%	
ELA	12	16	21		100.0%	
At Risk	1	10	18		0.0%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

VAIL SKI & SNOWBOARD ACADEMY

Principal: Geoff Grimmer
Address: PO Box 369,
Minturn, CO 81645
Phone: 970-328-8997

SCHOOL PROFILE

VSSA is a joint venture between Eagle County Schools and the Ski and Snowboard Club of Vail.

VSSA MISSION

To provide a rigorous academic program that embraces a flexible schedule for the competitive athlete and non-traditional student.

VSSA VISION

Flexibility and high accountability that fosters athletic and academic excellence.

THE GOAL OF VSSA

Prepare our student athletes to compete in world class events while preparing for future educational endeavors. Additionally, provide students with the social skills to travel and

EAGLE COUNTY SCHOOLS
Eagle, Colorado

VAIL SKI AND SNOWBOARD ACADEMY

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$ -	\$ 287,471	\$ 472,550	80.4%	64.4%	\$7,622
Benefits	-	58,129	114,862	19.6%	97.6%	1,853
Purchased Services	-	-	-	-	-	-
Supplies & Equipment	-	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ 345,600</u>	<u>\$ 587,412</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$9,474</u>

Expenditures by Program:						
Regular Instruction	\$ -	\$ 249,646	\$ 499,464	85.0%	100.1%	\$8,056
Athletics/Activities	-	-	-	-	-	-
Counseling	-	-	-	-	-	-
Office	-	88,934	87,948	15.0%	-1.1%	1,419
Custodial	-	7,020	-	-	-	-
Total	<u>\$ -</u>	<u>\$ 345,600</u>	<u>\$ 587,412</u>	<u>100.0%</u>	<u>70.0%</u>	<u>\$9,474</u>

Staff:						
Teachers	-	6.00	6.00		0.0%	
Teacher Assistants	-	-	-		0.0%	
Administrators	-	1.00	1.00		0.0%	
Secretaries	-	-	-		0.0%	
Custodians	-	0.25	0.25		0.0%	
Total	<u>-</u>	<u>7.25</u>	<u>7.25</u>		<u>0.0%</u>	

Students:						
Total Membership	-	51	62		0.0%	
Special Education	-	9	10		0.0%	
ELA	-	-	-		0.0%	
At Risk	-	-	-		0.0%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

NEW AMERICA CHARTER SCHOOL

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

SCHOOL PROFILE

The New American Charter School one of two charter schools in the district. The main focus of the school is educating non-English speaking students ages 15-21 and helping them earn a high school diploma. NAS is located in Gypsum but has satellite campuses in Edwards and Leadville.

NAS is a co-educational charter school, grades 9-12, with approximately 150 students. NAS serves all communities in the District.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

NEW AMERICA SCHOOL

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$526,164	\$491,986	\$ 711,300	100.0%	44.6%	\$8,891
Benefits	123,665	127,831	-	0.0%	0.0%	0
Purchased Services	363,184	379,916	-	0.0%	0.0%	0
Supplies & Equipment	86,197	77,548	-	0.0%	0.0%	0
Total	<u>\$1,099,210</u>	<u>\$1,077,281</u>	<u>\$711,300</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$8,891</u>

Expenditures by Program:						
Regular Instruction	\$614,740	\$602,476	\$ 711,300	100.0%	0.0%	\$8,891
Athletics/Activities	-	-	-	0.0%	0.0%	-
Counseling	49,476	48,489	-	0.0%	0.0%	0
Office	30,056	290,327	-	0.0%	0.0%	0
Custodial	138,757	135,989	-	0.0%	0.0%	0
Total	<u>\$1,099,210</u>	<u>\$1,077,281</u>	<u>\$ 711,300</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$8,891</u>

Staff:						
Teachers	4.00	4.00	4.00		0.0%	
Teacher Assistants	-	-			0.0%	
Administrators	2.00	2.00	2.00		0.0%	
Secretaries	1.00	1.00	1.00		0.0%	
Custodians	0.50	0.50	0.50		0.0%	
Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>		<u>0.0%</u>	

Students:						
Total Membership		93	80		0.0%	
Special Education		2	3		0.0%	
ELA		42	44		0.0%	
At Risk		4	2		0.0%	

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE COUNTY CHARTER ACADEMY

Principal: Jay Cerny

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 one of two charter schools 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 288 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

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <u>Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 204,825
Revenue:				
Property Tax Allocation	1,982,439	2,105,271	2,105,271	2,371,173
Other local income	390,764	1,523,920	88,674	314,600
Total Revenue	<u>2,373,203</u>	<u>3,629,191</u>	<u>2,193,945</u>	<u>2,685,773</u>
Funds Available	<u>\$ 2,373,203</u>	<u>\$ 3,629,191</u>	<u>\$ 2,193,945</u>	<u>\$ 2,890,598</u>
Expenditures:				
Salaries	\$ 1,646,263	\$ 2,735,494	\$ 1,647,324	\$ 1,746,190
Benefits	343,658	127,665	413,698	496,888
Purchased Services	56,675	418,984	45,350	240,800
Supplies & Equipment	326,607	347,048	87,573	163,500
Total Expenditures	<u>2,373,203</u>	<u>3,629,191</u>	<u>2,193,945</u>	<u>2,647,378</u>
Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>243,220</u>
Appropriation	<u>\$ 2,373,203</u>	<u>\$ 3,629,191</u>	<u>\$ 2,193,945</u>	<u>\$ 2,890,598</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

TOTAL SPECIAL PROGRAMS

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$4,901,481	\$5,753,582	\$6,300,742	75.5%	9.5%	\$2,232
Benefits	1,090,062	1,492,533	1,561,190	18.7%	4.6%	553
Purchased Services	492,440	207,917	338,033	4.1%	62.6%	120
Supplies & Equipment	123,508	98,451	141,331	1.7%	43.6%	50
Total	<u>\$6,607,491</u>	<u>\$7,552,483</u>	<u>\$8,341,296</u>	<u>100.0%</u>	<u>10.4%</u>	<u>\$2,955</u>

Expenditure by Program:						
Special Education	\$3,419,126	\$4,221,641	\$5,602,350	67.2%	32.7%	\$1,985
Second Language Acquisition	1,677,276	1,789,941	1,679,713	20.1%	-6.2%	595
Preschool	1,511,089	1,540,401	1,059,233	12.7%	-31.2%	375
	<u>\$6,607,491</u>	<u>\$7,551,983</u>	<u>\$8,341,296</u>	<u>100.0%</u>	<u>10.5%</u>	<u>\$2,955</u>

Staff:						
Teachers	58.01	67.61	81.30		20.2%	
Teacher Assistants	52.40	52.40	52.22		-0.3%	
Nurses	2.60	2.60	2.60		0.0%	
Health Aides	8.65	8.65	8.65		0.0%	
Other Classified	1.50	1.50	6.00		300.0%	
Directors	2.50	2.50	3.50		40.0%	
	<u>125.66</u>	<u>135.26</u>	<u>154.27</u>		<u>14.1%</u>	

Students:						
Special Education	492	503	529		5.2%	
ELA	2,013	2,059	2,074		0.7%	
Preschool	133	213	220		3.3%	

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.

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,598,308	\$3,155,771	\$4,301,685	76.8%	36.3%	\$8,132
Benefits	559,895	822,885	1,029,464	18.4%	25.1%	1,946
Purchased Services	250,986	190,417	195,938	3.5%	2.9%	370
Supplies & Equipment	9,937	52,568	75,263	1.3%	43.2%	142
Total	<u>\$3,419,126</u>	<u>\$4,221,641</u>	<u>\$5,602,350</u>	<u>100.0%</u>	<u>32.7%</u>	<u>\$10,590</u>
Expenditures by Program:						
Moderate Needs	\$1,290,896	\$1,426,585	\$1,952,799	34.9%	36.9%	\$3,691
Cognitive Needs	907,228	1,109,913	731,895	13.1%	-34.1%	1,384
Affective Needs	315,108	296,207	89,713	1.6%	-69.7%	170
Gifted/Talented			107,141	1.9%	100.0%	203
Transition & Assistive			104,074	1.9%	100.0%	197
Psychologist			250,920	4.5%	100.0%	474
Occupational Therapist			191,000	3.4%	100.0%	361
Nursing	388,520	491,368	493,187	8.8%	0.4%	932
Speech Language	329,746	351,069	1,092,723	19.5%	211.3%	2,066
Out of District Services	2,881	141,500	35,700	0.6%	-74.8%	67
Director of Special Ed	184,747	404,999	553,198	9.9%	36.6%	1,046
Total	<u>\$3,419,126</u>	<u>\$4,221,641</u>	<u>\$5,602,350</u>	<u>100.0%</u>	<u>32.7%</u>	<u>\$10,590</u>
Staff:						
Teachers	30.80	40.40	49.90		23.5%	
Teachers Assistants	29.50	29.50	29.32		-0.6%	
Nurses	2.60	2.60	2.60		0.0%	
Health Aides	8.65	8.65	8.65		0.0%	
Secretary	0.50	0.50	5.00		900.0%	
Speech & Language	5.22	5.22	7.22		38.3%	
Dir. of Special Ed	1.00	1.00	2.00		100.0%	
	<u>78.27</u>	<u>87.87</u>	<u>104.69</u>		<u>19.1%</u>	
Students:	492	503	529		5.2%	

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.

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,312,707	\$1,412,885	\$1,302,437	77.5%	-7.8%	\$628
Benefits	312,395	328,173	333,408	19.8%	1.6%	161
Purchased Services	17,476	14,000	11,800	0.7%	-18.6%	6
Supplies & Equipment	34,698	34,883	32,068	1.9%	-8.1%	15
Total	<u>\$1,677,276</u>	<u>\$1,789,941</u>	<u>\$1,679,713</u>	<u>100.0%</u>	<u>-6.2%</u>	<u>\$810</u>

Expenditures by Program:						
Regular Instruction	\$1,522,811	\$1,595,653	\$1,472,049	87.6%	-7.7%	\$710
Supervision of ELA	154,465	194,288	207,664	12.4%	6.4%	100
Total	<u>\$1,677,276</u>	<u>\$1,789,941</u>	<u>\$1,679,713</u>	<u>100.0%</u>	<u>-6.2%</u>	<u>\$810</u>

Staff:						
Director	1.00	1.00	1.00		0.0%	
Secretary	0.50	0.50	0.50		0.0%	
Teachers	22.21	22.21	25.40		14.4%	
Teacher Assistants	2.00	2.00	2.00		0.0%	
Translator	1.00	1.00	1.00		0.0%	
Total	<u>26.71</u>	<u>26.71</u>	<u>29.90</u>		<u>11.9%</u>	

Students:	2,013	2,059	2,074		0.7%	
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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.

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$990,466	\$1,184,926	\$696,620	65.8%	-41.2%	\$3,166
Benefits	217,772	341,475	198,318	18.7%	-41.9%	901
Purchased Services	223,978	3,500	130,295	12.3%	3622.7%	592
Supplies & Equipment	78,873	11,000	34,000	3.2%	209.1%	155
Total	<u>\$1,511,089</u>	<u>\$1,540,901</u>	<u>\$1,059,233</u>	<u>100.0%</u>	<u>-31.2%</u>	<u>\$4,815</u>

Expenditures by Program:						
Office	\$248,209	\$244,616	\$101,049	9.5%	-142.1%	\$459
Custodial	49,172	23,696	\$13,096	1.2%	-80.9%	60
Red Table Early Learning	-	2,500	\$125,005	11.8%	98.0%	568
CPP Preschool	893,576	1,005,580	819,083	77.3%	-22.8%	3,723
Special Ed Preschool	320,132	264,009	1,000	0.1%	-99.6%	5
Total	<u>\$1,511,089</u>	<u>\$1,540,401</u>	<u>\$1,059,233</u>	<u>100.0%</u>	<u>-31.2%</u>	<u>\$4,815</u>

Staff:					
Director	0.50	0.50	0.50		0.0%
Teachers	5.00	5.00	6.00		20.0%
Teacher Assistants	20.90	20.90	20.90		0.0%
Secretary	0.50	0.50	0.50		0.0%
Other Classified	0.00	0.00	0.00		0.0%
	<u>26.90</u>	<u>26.90</u>	<u>27.90</u>		<u>3.7%</u>

Students:					
Membership	133	213	220	100.0%	3.3%

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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$3,853,703	\$4,176,515	\$3,032,949	42.2%	-27.4%	\$515
Benefits	879,274	998,753	740,231	10.3%	-25.9%	126
Purchased Services	2,242,767	1,933,838	1,963,996	27.3%	1.6%	334
Supplies & Equipment	1,560,823	1,267,986	1,453,020	20.2%	14.6%	247
Total	<u>\$8,536,567</u>	<u>\$8,377,092</u>	<u>\$7,190,196</u>	<u>100.0%</u>	<u>-14.2%</u>	<u>\$1,222</u>

Expenditure by Program:

BOE & Superintendent	\$857,929	\$933,518	\$1,054,079	14.7%	12.9%	\$179
Business Services	1,141,321	1,063,994	902,670	12.6%	-15.2%	153
Curriculum	1,625,033	1,512,470	760,843	10.6%	-49.7%	129
Community Relations	250,948	209,546	206,357	2.9%	-1.5%	35
Fund Development	-	-	93,390	1.3%	100.0%	16
Assessment	109,651	91,254	91,254	1.3%	0.0%	16
Staff Development	456,425	542,641	215,676	3.0%	-60.3%	37
Human Resources	449,287	391,140	354,184	4.9%	-9.4%	60
Maintenance	1,858,439	1,386,084	1,996,380	27.8%	44.0%	339
Technology	1,787,534	2,246,445	1,515,363	21.1%	-32.5%	257
	<u>\$8,536,567</u>	<u>\$8,377,092</u>	<u>\$7,190,196</u>	<u>100.0%</u>	<u>-14.2%</u>	<u>\$1,222</u>

Staffing:

Secretaries	7.00	7.00	7.50	7.1%
Maintenance	17.50	17.50	17.50	0.0%
Custodians	1.63	1.63	1.63	0.0%
Other Classified	23.30	24.80	21.80	-12.1%
Teacher	4.00	4.00	4.00	0.0%
Administrators	7.50	7.50	7.50	0.0%
	<u>60.93</u>	<u>62.43</u>	<u>59.93</u>	<u>-4.0%</u>

EAGLE COUNTY SCHOOLS

ASSESSMENT

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2010-11 <u>Budget</u>	% of <u>Total</u>	Increase (Decrease)	Cost Per <u>Student</u>
Expenditures by Object:						
Salaries	\$7,493	\$9,000	\$9,000	9.9%	0.0%	\$2
Benefits	1,754	720	720	0.8%	0.0%	0
Purchased Services	4,144	6,000	3,000	3.3%	-50.0%	1
Supplies & Equipment	96,260	75,534	78,534	86.1%	4.0%	13
Total	<u>\$109,651</u>	<u>\$91,254</u>	<u>\$91,254</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$16</u>
 Expenditures by Program:						
Evaluation of Instruction	<u>109,651</u>	<u>91,254</u>	<u>91,254</u>	<u>100.0%</u>	<u>0.0%</u>	<u>16</u>
Total	<u>\$109,651</u>	<u>\$91,254</u>	<u>\$91,254</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$16</u>
 Staff:						
Secretary	<u>0.5</u>	<u>0.50</u>	<u>0.50</u>		<u>0.0%</u>	
	<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

	2008-09	2009-10	2010-11	% of	Increase	Cost Per
	Actual	Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$276,955	\$326,469	\$291,467	27.7%	-10.7%	\$50
Benefits	60,256	51,324	56,626	5.4%	10.3%	10
Purchased Services	409,934	328,650	460,550	43.7%	40.1%	78
Supplies & Equipment	110,784	227,075	245,436	23.3%	8.1%	42
Total	<u>\$857,929</u>	<u>\$933,518</u>	<u>\$1,054,079</u>	<u>100.0%</u>	<u>12.9%</u>	<u>\$179</u>
 Expenditures by Program:						
Board of Education	\$336,238	\$310,395	\$391,595	37.2%	26.2%	\$67
Superintendent's Office	302,721	348,426	444,135	42.1%	27.5%	75
Custodial	129,421	157,007	93,900	8.9%	-40.2%	16
District Office Expenses	89,549	117,690	124,449	11.8%	5.7%	21
Total	<u>\$857,929</u>	<u>\$933,518</u>	<u>\$1,054,079</u>	<u>100.0%</u>	<u>12.9%</u>	<u>\$179</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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$402,624	\$415,365	\$339,594	37.6%	-18.2%	\$58
Benefits	79,765	85,829	75,672	8.4%	-11.8%	13
Purchased Services	647,147	541,800	466,404	51.7%	-13.9%	79
Supplies & Equipment	11,785	21,000	21,000	2.3%	0.0%	4
Total	<u>\$1,141,321</u>	<u>\$1,063,994</u>	<u>\$902,670</u>	<u>100.0%</u>	<u>-15.2%</u>	<u>\$153</u>

Expenditures by Program:

Business Services	\$459,152	\$506,638	\$415,246	46.0%	-18.0%	\$71
Central Delivery	27,281	27,556	32,520	3.6%	18.0%	6
Risk Management	654,888	529,800	454,904	50.4%	-14.1%	77
Total	<u>\$1,141,321</u>	<u>\$1,063,994</u>	<u>\$902,670</u>	<u>100.0%</u>	<u>-15.2%</u>	<u>\$153</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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$130,164	\$106,847	\$105,752	51.2%	-1.0%	\$18
Benefits	29,078	25,542	26,205	12.7%	2.6%	4
Purchased Services	77,582	7,000	58,000	28.1%	728.6%	10
Supplies & Equipment	14,124	70,157	16,400	7.9%	-76.6%	3
Total	<u>\$250,948</u>	<u>\$209,546</u>	<u>\$206,357</u>	<u>100.0%</u>	<u>-1.5%</u>	<u>\$35</u>

Expenditures by Program:						
Community Relations	\$248,988	\$209,546	\$206,357	100.0%	-1.5%	\$35
Grant Writer	1,960	0		0.0%	0.0%	\$0
Total	<u>\$250,948</u>	<u>\$209,546</u>	<u>\$206,357</u>	<u>100.0%</u>	<u>-1.5%</u>	<u>\$35</u>

Staff:						
Communications Coord.	2.00	2.00	2.00		0.0%	
Grant Writer	0.00	1.00	0.00		-100.0%	
	<u>2.00</u>	<u>3.00</u>	<u>2.00</u>		<u>-33.3%</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

FUND DEVELOPMENT

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$0	\$0	\$69,360	74.3%	100.0%	\$12
Benefits	-	-	15,530	16.6%	100.0%	3
Purchased Services	-	-	4,500	4.8%	100.0%	1
Supplies & Equipment	-	-	4,000	4.3%	100.0%	1
Total	<u>\$0</u>	<u>\$0</u>	<u>\$93,390</u>	<u>100.0%</u>	<u>100.0%</u>	<u>\$16</u>

Expenditures by Program:

Grant Writer	\$0	\$0	\$93,390	100.0%	100.0%	\$16
Total	<u>\$0</u>	<u>\$0</u>	<u>\$93,390</u>	<u>100.0%</u>	<u>100.0%</u>	<u>\$16</u>

Staff:

Dir of Fund Development			1.00		100.0%	
Manager of Fund Developmen			1.00		100.0%	
	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>		<u>2.00</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

HUMAN RESOURCES

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$259,483	\$224,994	\$233,477	65.9%	3.8%	\$40
Benefits	97,824	93,283	48,344	13.6%	-48.2%	8
Purchased Services	78,835	38,613	40,113	11.3%	3.9%	7
Supplies & Equipment	13,145	34,250	32,250	9.1%	-5.8%	5
Total	<u>\$449,287</u>	<u>\$391,140</u>	<u>\$354,184</u>	<u>99.9%</u>	<u>-9.4%</u>	<u>\$60</u>

Expenditures by Program:						
Human Resources	<u>\$449,287</u>	<u>\$391,140</u>	<u>\$354,184</u>	<u>100.0%</u>	<u>-9.4%</u>	<u>\$60</u>
Total	<u>\$449,287</u>	<u>\$391,140</u>	<u>\$354,184</u>	<u>100.0%</u>	<u>-9.4%</u>	<u>\$60</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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$536,017	\$899,663	\$399,375	52.5%	-55.6%	\$68
Benefits	113,470	169,982	97,739	12.8%	-42.5%	17
Purchased Services	235,776	83,075	29,229	3.8%	-64.8%	5
Supplies & Equipment	739,770	359,750	234,500	30.8%	-34.8%	40
Total	<u>\$1,625,033</u>	<u>\$1,512,470</u>	<u>\$760,843</u>	<u>100.0%</u>	<u>-49.7%</u>	<u>\$129</u>

Expenditures by Program:						
Improvement of Instruction	\$711,986	\$881,356	\$405,650	53.3%	-54.0%	69
Curriculum	748,881	344,879	245,729	32.3%	-28.7%	42
District Media Program	124,876	204,339	109,464	14.4%	-86.7%	19
School Resource Officers	-	896	-	0.0%	0.0%	0
Grant Writer	39,291	81,000	-	0.0%	0.0%	0
Total	<u>\$1,625,033</u>	<u>\$1,512,470</u>	<u>\$760,843</u>	<u>100.0%</u>	<u>-49.7%</u>	<u>\$129</u>

Staff:						
Directors of Levels	2.00	2.00	2.00		0.0%	
Grant Writer	0.50	1.00	0.00		-100.0%	
Secretary	1.00	1.00	1.50		50.0%	
	<u>3.50</u>	<u>4.00</u>	<u>3.50</u>		<u>-12.5%</u>	

EAGLE COUNTY SCHOOLS

PROFESSIONAL DEVELOPMENT

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$347,442	\$361,135	\$160,106	74.2%	-55.7%	\$27
Benefits	78,118	144,386	52,570	24.4%	-63.6%	9
Purchased Services	11,120	15,000	2,000	0.9%	-86.7%	0
Supplies & Equipment	19,745	22,120	1,000	0.5%	-95.5%	0
Total	<u>\$456,425</u>	<u>\$542,641</u>	<u>\$215,676</u>	<u>100.0%</u>	<u>-60.3%</u>	<u>\$37</u>

Expenditures by Program:						
Staff Training	\$372,948	\$404,887	\$149,381	69.3%	-63.1%	\$25
Evaluation of Instruction		67,532	53,457	24.8%	-20.8%	9
Tchr Advancement Prog	83,477	70,222	12,838	6.0%	-81.7%	2
Total	<u>\$456,425</u>	<u>\$542,641</u>	<u>\$215,676</u>	<u>100.0%</u>	<u>-60.3%</u>	<u>\$37</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

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$974,141	\$642,035	\$842,552	42.2%	31.2%	\$143
Benefits	221,019	159,049	231,728	11.6%	45.7%	39
Purchased Services	176,075	219,600	358,000	17.9%	63.0%	61
Supplies & Equipment	487,204	365,400	564,100	28.3%	54.4%	96
Total	<u>\$1,858,439</u>	<u>\$1,386,084</u>	<u>\$1,996,380</u>	<u>100.0%</u>	<u>44.0%</u>	<u>\$339</u>

Expenditures by Program:

Supervision of Maintenance	\$242,339	\$173,600	\$176,823	9.0%	1.9%	\$30
Maintenance	1,174,353	886,473	1,087,194	54.5%	22.6%	185
Custodial	263,894	206,316	288,398	14.4%	39.8%	49
Grounds Care	177,853	119,695	195,265	9.8%	63.1%	33
Down Jct. Facility	-	-	248,700	12.5%	100.0%	42
Total	<u>\$1,858,439</u>	<u>\$1,386,084</u>	<u>\$1,996,380</u>	<u>100.0%</u>	<u>44.0%</u>	<u>\$339</u>

Staff:

Director of Maintenance	1.00	1.00	1.00		0.0%	
Secretary	1.00	1.00	1.00		0.0%	
Maintenance Specialist	9.00	9.00	9.00		0.0%	
Preventative Maintenance	5.00	5.00	5.00		0.0%	
Grounds Care	2.50	2.50	2.50		0.0%	
Custodian	0.13	0.13	0.13		0.0%	
General Maintenance	1.00	1.00	1.00		0.0%	
	<u>19.63</u>	<u>19.63</u>	<u>19.63</u>		<u>0.0%</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

TECHNOLOGY

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$919,384	\$1,191,007	\$582,266	38.4%	-51.1%	\$99
Benefits	197,990	268,638	135,097	8.9%	-49.7%	23
Purchased Services	602,154	694,100	542,200	35.8%	-21.9%	92
Supplies & Equipment	68,006	92,700	255,800	16.9%	175.9%	43
Total	<u>\$1,787,534</u>	<u>\$2,246,445</u>	<u>\$1,515,363</u>	<u>100.0%</u>	<u>-32.5%</u>	<u>\$257</u>

Expenditures by Program:

Technology	<u>\$1,787,534</u>	<u>\$2,246,445</u>	<u>\$1,515,363</u>	<u>100.0%</u>	<u>-32.5%</u>	<u>\$257</u>
Total	<u>\$1,787,534</u>	<u>\$2,246,445</u>	<u>\$1,515,363</u>	<u>100.0%</u>	<u>-32.5%</u>	<u>\$257</u>

Staff:

Director of Technology	1.00	1.00	1.00		0.0%
Administrative Assistant	1.00	1.00	1.00		0.0%
System Administrators	3.00	3.00	3.00		0.0%
Network Support Specialist	10.00	10.00	10.00		0.0%
	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>		<u>0.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

OTHER FUNDS

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

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

- Bond Redemption Fund
- 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 2010 is 5.145 mills based on an estimated assessed valuation of \$2,995,428,041.

Expenditures: The expenditures for this fund are principal, interest, and service fees for the voter approved bonds. Outstanding indebtedness at June 30, 2010, will be \$169,300,000 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>
2010-2011	7,977,525	6,875,000	14,852,525
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	\$80,720,731	\$169,300,000	\$250,020,731

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	\$3,268,342,952
Times – Limitation Percent	x 20%
Legal Debt Limit	\$ 653,668,590
Less Outstanding Bonded Debt	(169,300,000)
Legal Debt Margin	\$ 484,368,590

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BOND REDEMPTION FUND

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-2011 <u>Budget</u>
Beginning Fund Balance	\$10,346,932	\$ 10,172,749	\$ 10,172,649	\$ 10,851,951
Revenue:				
Property taxes	14,662,817	15,135,560	15,478,872	15,002,062
Total Revenue	<u>14,662,817</u>	<u>15,135,560</u>	<u>15,478,872</u>	<u>15,002,062</u>
Funds Available	<u>\$ 25,009,749</u>	<u>\$ 25,308,309</u>	<u>\$ 25,651,521</u>	<u>\$ 25,854,013</u>
Expenditures:				
Principal	\$ 8,684,935	\$ 6,425,000	\$ 6,425,000	\$ 5,250,000
Interest	6,150,000	8,406,602	8,372,570	7,977,525
Paying agent fees	2,165	2,000	2,000	2,000
Total Expenditures	<u>14,837,100</u>	<u>14,833,602</u>	<u>14,799,570</u>	<u>13,229,525</u>
Appropriated Reserve (EFB)	<u>10,172,649</u>	<u>11,120,048</u>	<u>10,851,951</u>	<u>12,624,488</u>
Appropriation	<u>\$ 25,009,749</u>	<u>\$ 25,953,650</u>	<u>\$ 25,651,521</u>	<u>\$ 25,854,013</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 2009-10 are estimated to be \$1.20 million.

Expenditures: The voter approved bond question determined how this fund may be spent. The current plan is to spend Building Fund money over four years on the following projects:

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

Of the above total expenditure plan, an estimated \$20.3 million was spent in 2006-07, \$63.5 million in 2007-08, and \$64.5 million in 2008-09 with the remainder being spend in 2009-10 and 2010-11.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BUILDING FUND

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <u>Budget</u>
Beginning Fund Balance	\$ 85,607,917	\$ 22,811,130	\$ 22,811,130	\$ 5,716,712
Revenue:				
Bond proceeds				
Bond premium				
Interest	1,696,802	500,000	571,862	400,000
Total Revenue	<u>1,696,802</u>	<u>500,000</u>	<u>571,862</u>	<u>400,000</u>
Funds Available	<u>\$ 87,304,719</u>	<u>\$ 23,311,130</u>	<u>\$ 23,382,992</u>	<u>\$ 6,116,712</u>
Expenditures:				
New Battle Mountain High School	35,534,264	10,005,968	5,711,704	
Renovate Eagle Valley High School	18,043,439	20,000,000	9,819,406	
New Red Canyon High School East	33,796	-	-	
June Creek Elementary	5,096,204	-	90,836	
Battle Mountain High Renovation	96,180	-	50,562	3,116,712
Construction Management	1,268,090	239,011	-	
District Wide Projects	3,083,885	-	1,866,518	3,000,000
Energy Efficiency	1,100,675	-	127,254	
Technology	237,056	-	-	
Total Expenditures	<u>64,493,589</u>	<u>30,244,979</u>	<u>17,666,280</u>	<u>6,116,712</u>
Appropriated Reserve	<u>22,811,130</u>	<u>5,320,989</u>	<u>5,716,712</u>	<u>0</u>
Appropriation	<u>\$ 87,304,719</u>	<u>\$ 35,565,968</u>	<u>\$ 23,382,992</u>	<u>\$ 6,116,712</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

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <u>Budget</u>
Beginning Fund Balance	\$ 1,938,841	\$ 305,766	\$ 305,766	\$ 443,656
Revenue:				
Transfer from General Fund		1,587,802	1,587,802	890,770
Certificates of Participation				10,500,000
Other local income	1,574,721	-		
Total Revenue	<u>1,574,721</u>	<u>1,587,802</u>	<u>1,587,802</u>	<u>11,390,770</u>
Funds Available	<u>\$ 3,513,562</u>	<u>\$ 1,893,568</u>	<u>\$ 1,893,568</u>	<u>\$ 11,834,426</u>
Expenditures:				
Facility improvements	\$ 2,442,992	\$ 970,510	\$ 468,139	\$ 10,500,000
Charter school facility projects	16,859	35,000	3,925	
Buses	561,216	528,185	207,015	
Cars, truck and suburbans	130,909	-	112,806	
Instructional computers	55,820	655,000	658,027	890,770
Total Expenditures	<u>3,207,796</u>	<u>2,188,695</u>	<u>1,449,912</u>	<u>11,390,770</u>
Reserve	<u>305,766</u>	<u>(295,127)</u>	<u>443,656</u>	<u>443,656</u>
Appropriation	<u>\$ 3,513,562</u>	<u>\$ 1,893,568</u>	<u>\$ 1,893,568</u>	<u>\$ 11,834,426</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

CHARTER SCHOOL FUND

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

Purpose: The Charter School Fund is provided to maintain a separate account for their expenses so data is identifiable.

Revenue: The district allocates \$8,680 per student to each charter school based on their October 1 funded pupil count. The schools raise additional money from other sources such as foundations and donations.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EAGLE COUNTY CHARTER ACADEMY

	2008-09 Actual	2009-10 Budget	2010-11 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,744,816	\$1,739,795	\$1,746,190	66.0%	0.4%	\$6,063
Benefits	363,280	462,476	496,889	18.8%	7.4%	\$1,725
Purchased Services	66,046	69,325	281,100	10.6%	305.5%	\$976
Supplies & Equipment	273,001	119,425	123,199	4.7%	3.2%	\$428
Total	<u>\$2,447,143</u>	<u>\$2,391,021</u>	<u>\$2,647,378</u>	<u>100.0%</u>	<u>10.7%</u>	<u>\$9,192</u>

Expenditures by Program:

Regular Instruction	1,848,480	\$1,856,021	\$1,845,166	69.7%	-0.6%	\$6,407
Athletics/Activities	28,480	0	8,000	0.3%	100.0%	\$28
Media	13,252	5,000	9,000	0.3%	44.4%	\$31
Office	214,371	226,500	372,878	14.1%	64.6%	\$1,295
District Services	245,144	250,000	360,534	13.6%	44.2%	\$1,252
Custodial	97,416	53,500	51,800	2.0%	-3.2%	\$180
Total	<u>\$2,447,143</u>	<u>\$2,391,021</u>	<u>\$2,647,378</u>	<u>100.0%</u>	<u>10.7%</u>	<u>\$9,192</u>

Staff:

Teachers	24.40	24.40	24.40
Administrators	2.00	2.00	2.00
Secretaries	1.00	1.00	1.00
Other Classified	1.43	1.43	1.43
Total	<u>28.83</u>	<u>28.83</u>	<u>28.83</u>

Students:

Total Membership	292	288	288
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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 income 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</u> <u>Number</u>	<u>Grant</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Budget</u>	<u>2009-10</u> <u>Estimated</u>	<u>2010-11</u> <u>Budget</u>
84.397	ACT	-	-	295,256	295,000
84.387	ARRA Homeless	-	-	20,825	20,900
84.391	ARRA Special Ed	-	-	505,670	505,700
84.048	Carl Perkins	32,307	40,800	15,000	35,000
	State Charter School Cap.Construction		51,000	51,000	51,000
84.193	CTAG	283,500	-	374,500	375,000
84.01	CTAG - Federal	96,423	-	-	-
93.600	Headstart	419,439	419,439	419,439	450,000
84.708	Headstart ARRA		33,699	33,539	34,000
84.122	Health Grant			19,700	-
84.196	Homeless	20,288	27,000	27,000	27,000
84.366	Math/Science		350,000	350,000	350,000
84.011	Migrant Education		30,600	30,600	-
84.011	Migrant State	24,193	168,000	168,000	168,000
84.009	Special Education Child Find	11,358	12,240	12,240	-
84.173	Special Education Preschool	24,569	25,500	25,500	-
84.126	SWAP Grant	22,947	57,561	57,561	57,600
84.374	Teacher Incentive (TIF)	1,551,483	1,830,986	1,830,986	1,500,000
84.386	Tech Grant			75,000	
84.09	Teen Parenting	40,460	48,000	41,000	40,560
84.389	Title I ARRA	-	-	267,118	267,118
84.010	Title I Literacy	612,754	399,584	399,584	400,000
84.386	Title II D ARRA	-	-	8,522	8,500
84.367	Title II, Teacher Quality	125,262	133,745	133,745	134,000
84.164	Title II, Technology	3,594	3,734	3,734	3,800
84.162	Title III, 15% ELL Set Aside	-	30,600		-
84.162	Title III, Immigrant Education	186,290	200,394	200,394	200,400
84.186	Title IV Drug Free	11,737	11,262	11,262	11,300
84.298	Title V, Innovative	-	7,752	7,752	-
	Other		673,230	-	200,000
	Total Revenue and Expenditures	<u>\$3,466,604</u>	<u>\$4,555,126</u>	<u>\$5,384,927</u>	<u>\$5,134,878</u>
Staff:					
	Teachers	6.29			
	Teacher Assistants	7.05			
	Other Classified	3.73			
	Director	0.30			
	Total	<u>17.37</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</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

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <u>Budget</u>
Beginning Net Assets	<u>\$378,147</u>	<u>\$893,677</u>	<u>\$893,677</u>	<u>\$912,942</u>
Revenue:				
Rental Income	138,159	133,661	159,452	160,000
Capital contribution	500,000			
Total Revenue	<u>638,159</u>	<u>133,661</u>	<u>159,452</u>	<u>160,000</u>
Funds Available	<u>\$ 1,016,306</u>	<u>\$ 1,027,338</u>	<u>\$ 1,053,129</u>	<u>\$ 1,072,942</u>
Expenditures by Program:				
Salaries	\$21,124	20,000	19,580	20,200
Benefits		4,400	4,694	4,400
Repairs and maintenance	55,622	33,000	36,783	29,900
Utilities	1,154	32,000	31,130	68,400
Depreciation/amortization	48,381	35,000	48,000	35,000
Total Expenditures	<u>126,281</u>	<u>124,400</u>	<u>140,187</u>	<u>157,900</u>
Reserve	893,677	902,938	912,942	915,042
Appropriation	<u>\$ 1,019,958</u>	<u>\$ 1,027,338</u>	<u>\$ 1,053,129</u>	<u>\$ 1,072,942</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 plan currently insures 417 single employees and 130 families.

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

	2010-11			2009-10		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Medical	106.00	556.00	662.00	73.20	420.76	493.96
Dental	10.30	56.20	66.50	10.30	56.20	66.50
Subtotal	116.30	612.20	728.50	84.50	476.96	561.46
Vision	8.77	0.00	8.77	8.77	0.00	8.77
Total	125.07	612.20	737.27	93.27	476.96	570.23

Family Coverage

	2010-11			2009-10		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Medical	723.00	1,131.00	1,853.00	667.30	420.76	1,088.06
Dental	90.00	56.20	146.20	90.00	56.20	146.20
Subtotal	813.00	1,187.20	1,999.20	757.30	476.96	1,234.26
Vision	31.52	0.00	31.52	31.52	0.00	31.52
Total	844.52	1,187.20	1,265.78	788.82	476.96	1,265.78

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EMPLOYEE BENEFIT TRUST FUND

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <u>Budget</u>
Beginning Fund Balance	\$ 409,248	\$ 876,750	\$ 876,750	\$ 1,821,979
Revenue:				
Contributions	5,166,016	5,244,308	6,522,801	7,175,081
Total Revenue	<u>5,166,016</u>	<u>5,244,308</u>	<u>6,522,801</u>	<u>7,175,081</u>
Funds Available	<u>\$ 5,575,264</u>	<u>\$ 6,121,058</u>	<u>\$ 7,399,551</u>	<u>\$ 8,997,060</u>
Expenditures:				
Claims	\$ 4,203,540	4,530,853	\$ 5,017,126	5,518,839
Premiums	202,614	316,433	425,021	467,523
Fees	292,360	353,570	133,409	146,749
Supplies	<u> </u>	<u>292</u>	<u>2,016</u>	<u>2,218</u>
Total Expenditures	<u>4,698,514</u>	<u>5,201,148</u>	<u>5,577,572</u>	<u>6,135,329</u>
Appropriated Reserve	<u>876,750</u>	<u>919,910</u>	<u>1,821,979</u>	<u>2,861,734</u>
Appropriation	<u>\$ 5,575,264</u>	<u>\$ 6,121,058</u>	<u>\$ 7,399,551</u>	<u>\$ 8,997,063</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 2010-11 and are as follows:

Elementary student	\$3.00
Middle school student	3.00
High school student	3.00
Milk carton	.40

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

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <u>Budget</u>
Beginning Net Assets	\$ 89,266	\$ 129,048	\$ 89,266	\$ 118,711
Revenue:				
Food sales	863,383	997,900	952,412	839,600
Federal reimbursement	612,175	600,000	680,857	810,000
USDA donated commodities	81,132	50,000	6,422	62,000
State reimbursement	18,310	14,000	14,000	15,300
Contributed capital	67,038	100,000		90,000
Total Revenue	<u>1,642,038</u>	<u>1,761,900</u>	<u>1,653,691</u>	<u>1,816,900</u>
Funds Available	<u>\$ 1,731,304</u>	<u>\$ 1,890,948</u>	<u>\$ 1,742,957</u>	<u>\$ 1,935,611</u>
Expenditures:				
Salaries	\$ 676,431	\$ 752,700	\$ 746,824	\$ 757,381
Benefits	164,641	147,550	255,355	170,660
Purchased services	10,277	19,810	12,100	15,400
Food and milk	687,337	677,900	536,917	746,500
Supplies	51,205	41,900	54,050	56,840
Equipment	507	9,040	6,000	3,300
Depreciation/amortization	11,858	13,000	13,000	13,000
Total Expenditures	<u>1,602,256</u>	<u>1,661,900</u>	<u>1,624,246</u>	<u>1,763,081</u>
Reserve	<u>129,048</u>	<u>229,048</u>	<u>118,711</u>	<u>172,530</u>
Appropriation	<u>\$ 1,731,304</u>	<u>\$ 1,890,948</u>	<u>\$ 1,742,957</u>	<u>\$ 1,935,611</u>
Staff:				
Cafeteria Manager	14.00	13.00	13.00	14.00
Cooks	24.00	19.50	23.00	24.00
Director	1.00	1.00	1.00	1.00
Total	<u>39.00</u>	<u>33.50</u>	<u>37.00</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

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <u>Budget</u>
Beginning Net Assets	\$ 678,908	\$ 697,933	\$ 821,556	\$ 1,085,273
Revenue:				
Student programs	1,076,900	1,772,550	1,812,164	1,572,000
Total Revenue	<u>1,076,900</u>	<u>1,772,550</u>	<u>1,812,164</u>	<u>1,572,000</u>
Funds Available	<u>\$ 1,755,808</u>	<u>\$ 2,470,483</u>	<u>\$ 2,633,720</u>	<u>\$ 2,657,273</u>
Expenditures:				
Elementary programs	\$ 301,900	\$ 423,500	\$ 300,000	\$ 312,000
Middle school programs	199,500	280,500	150,000	154,500
High school programs	429,404	544,500	400,000	405,000
Public Education Foundation	127,071	457,600	480,000	489,000
Total Expenditures	<u>1,057,875</u>	<u>1,706,100</u>	<u>1,330,000</u>	<u>1,360,500</u>
Reserve	<u>697,933</u>	<u>764,383</u>	<u>1,085,273</u>	<u>1,296,773</u>
Appropriation	<u>\$ 1,755,808</u>	<u>\$ 2,470,483</u>	<u>\$ 2,368,073</u>	<u>\$ 2,657,273</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 is **0.306** mills based on an estimated assessed valuation of \$3,268,342,952.

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

	2008-09 <u>Actual</u>	2009-10 <u>Budget</u>	2009-10 <u>Estimated</u>	2010-11 <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	53,143	49,867	49,869
State categorical	365,994	406,000	494,997	470,000
Other income	820	243,194	222,145	210,000
Transfer	794,898	673,713	537,467	600,000
Total Revenue	<u>2,169,694</u>	<u>2,376,050</u>	<u>2,304,476</u>	<u>2,329,869</u>
Funds Available	<u>\$ 2,169,694</u>	<u>\$ 2,376,050</u>	<u>\$ 2,304,476</u>	<u>\$ 2,329,869</u>
Expenditures:				
Salaries	\$ 1,544,059	\$ 1,553,850	\$ 1,557,012	\$ 1,588,152
Benefits	355,163	351,000	352,000	359,040
Purchased services	52,405	72,800	55,242	88,800
Supplies and equipment	218,067	398,400	340,222	293,877
Total Expenditures	<u>2,169,694</u>	<u>2,376,050</u>	<u>2,304,476</u>	<u>2,329,869</u>
Reserve	-	-	-	-
Appropriation	<u>\$ 2,169,694</u>	<u>\$ 2,376,050</u>	<u>\$ 2,304,476</u>	<u>\$ 2,329,869</u>
Staff:				
Director of Transportation	1.00	1.00	1.0	1.00
Secretary	1.85	2.71	3.0	2.71
Bus Drivers	33.50	35.00	33.0	33.00
Driver Trainers	1.09	1.49	0.8	0.80
Crossing Guards	2.00	2.00	3.0	3.00
Custodian	1.00	0.25	0.0	0.25
Dispatcher	1.95	1.00	1.0	1.00
Mechanics	3.74	3.87	3.9	3.87
Total	<u>46.13</u>	<u>47.32</u>	<u>45.63</u>	<u>45.63</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY (CONTINUED):

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

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

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

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

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

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

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

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

CDE: Colorado Department of Education.

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

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

GFOA: Government Finance Officers Association.

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

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

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

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

Levy: To impose taxes or special assessments.

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

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GLOSSARY (CONTINUED):

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

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

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

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

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

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

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

TAP: Teacher Advancement Program.

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

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

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.