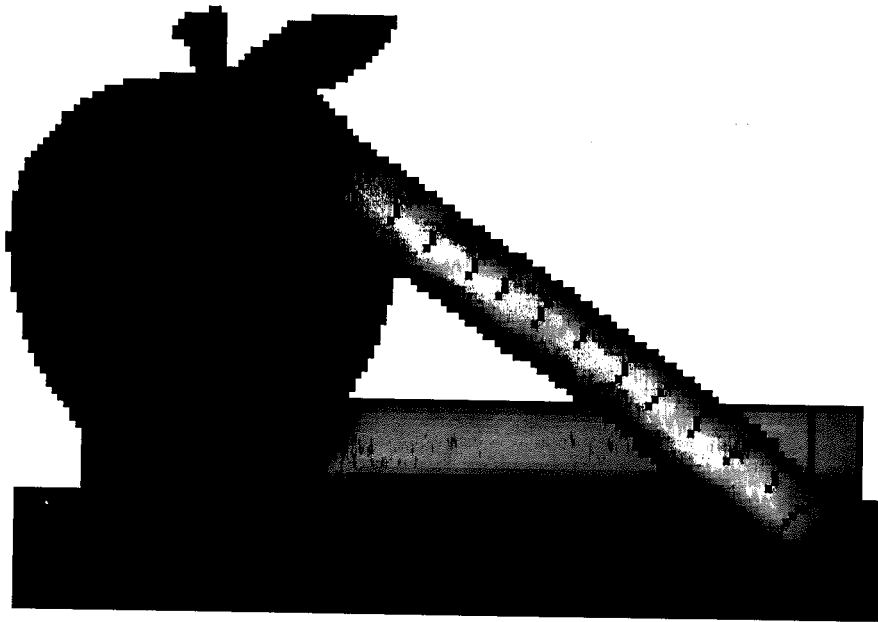


Eagle County School District



2009-10 Adopted Budget

EAGLE COUNTY SCHOOLS



Adopted Budget 2009-10

Prepared by Phil Onofrio, CFO

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BUDGET 2009-10
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EAGLE COUNTY SCHOOLS
Eagle, Colorado

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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 2009-1009. 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 2009-10 appropriation for all funds is \$143,013,284

General Fund	\$ 57,742,805
Eagle County Charter Academy	3,629,191
New America School	1,084,813
Bond Redemption Fund	25,953,650
Building Fund	35,565,968
Capital Reserve Fund	2,188,695
Designated Purpose Grants Fund	3,707,142
District Housing Fund	535,021
Employee Benefit Trust Fund	5,935,224
Food Service Fund	1,767,069
Student Activity Fund	2,527,656
Transportation Fund	2,186,700

The mill levy for 2009 is estimated at 19.868 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 \$160 per \$100,000 of market value compared to \$162 per \$100,000 of market value in 2009. Final assessment values will not be reported to the district until August 2009 and the actual 2010 tax rate will not be certified by the Board of Education until December 2009.

District Priorities

Your Board of Education has a newly developed ends policy, which defines their dreams and goals for our students.

Eagle County Schools students are inspired and able to reach their individual potential, will acquire a passion for life-long learning, the desire to succeed, and the ability to participate and contribute, both locally and globally, as a competitive and responsible citizen and community member.

Eagle County Schools has always had the goal of pushing students to higher achievement, as confirmed in our mission statement of 'Educating Every Student for Success.' This year, we are pushing that goal to a whole new level. We have developed individual multi-year goals for each and every student in grades two through ten. When you meet with your child's teacher in the fall, please be sure to ask what your child's individual achievement goal is for this year. By setting an individual target for each child and designing programs to help students reach those targets, we are paying attention to the needs of each student, whether they are high-achieving or low-achieving.

Eagle County Schools is entering into year two of the three year 'Closing the Achievement Gap' (CTAG) initiative, funded by the State. As we partner closely with Colorado Department of Education (CDE) and Edison Alliance, we are consistently working to meet the needs of all of our students. Our focus on individual goals will allow us to further support this initiative by concentrating on every single child.

Grade level competency in reading, writing and math is crucial, but it is only one piece of the puzzle. We want to do our part in developing well-rounded, inspired, passionate young people. We want them to leave our District ready, able and willing to go out and change the world.

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.

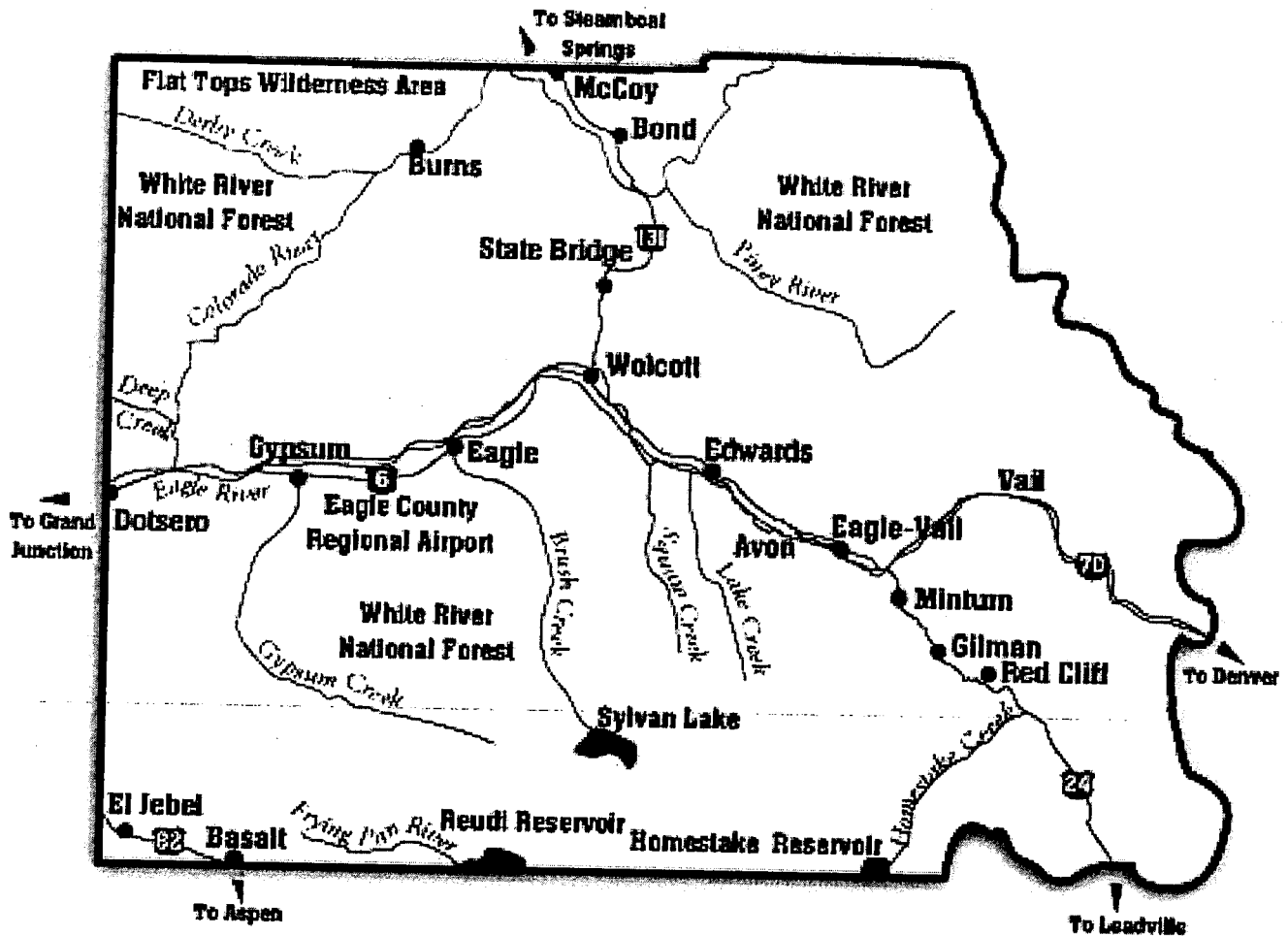
Residents take great pride in their dedication to outdoor recreational activities. They enjoy easy access to all of Colorado's internationally famous ski resorts. 57% of the county is public land. Recreational opportunities include alpine and cross-country skiing, golfing, hiking, biking, fishing, outstanding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

Scott Green..... President
Connie Kincaid-Strahan..... Vice President
Brian Nolan..... Secretary/Treasurer
Andy Arnold..... Director
Jason Benderly..... Director
Carrie Benway..... Director
Jeanne McQueeney..... Director

District Administration

Dr. Sandra Smyser..... Superintendent
Phil Onofrio..... Chief Financial Officer
Heather Eberts..... Director of Elementary Education
Mike Gass..... Director Secondary Education
Bonnie Pottorff..... Director of Special Education
Dr. Barrington Williamson..... Director of 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.

[REDACTED]



EAGLE COUNTY SCHOOLS

Eagle, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

Fund Accounting

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

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

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

Governmental Funds

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

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

Proprietary Funds

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

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

Fiduciary Fund

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

Basis of Accounting

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

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

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related

EAGLE COUNTY SCHOOLS

Eagle, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

fund liability is incurred, except for un-matured interest on general long-term debt that is recognized when due, and certain compensated absences and claims and judgments that are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

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

Budgets

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Encumbrances

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

Cash and Investments

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BUDGET DEVELOPMENT PROCESS

Budget Overview

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

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

Budget Process

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

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BUDGET DOCUMENT

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

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

- **Introductory Section** - Provides general information about the school system, including composition of the School Board and organizational chart.
- **Organizational Section** - The district's budget is condensed in budget summary form for those readers who may not be interested in more detailed information. In addition, the budget development process, a presentation of revenue sources and comparative budgetary data have been included.
- **Financial Section** - In the financial section, each area is described by its current activities and its budget amount. As a result, budget information is organized by each area, identifying the services each level or department provides. It includes all governmental funds, a summary of revenue and expenditures for the general fund and all other funds of the district.
- **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 2008-09 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:

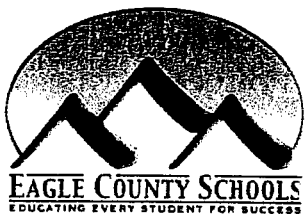
1. Legislators completed the amount of funding for K-12 education for 2009-10. The budget has been prepared with a per pupil revenue increase of 4.9% from \$7,154 to \$7,591 via the Colorado Public School Finance Act.
2. This budget's revenue projections were prepared using information provided by the 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 estimated salaries including a lump sum average of up to 4.0%.
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 6% for 2009-10. 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

Eagle, Colorado

Assumptions:

1. Actual funding to the district is primarily provided by the Colorado Public School Finance Act, which is calculated from the pupil counts taken on October 1, 2010. The funded pupil count is projected to increase from 5,592 in 2008-09 to 5,569 in 2009-10. This is a projected decrease of 23 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.



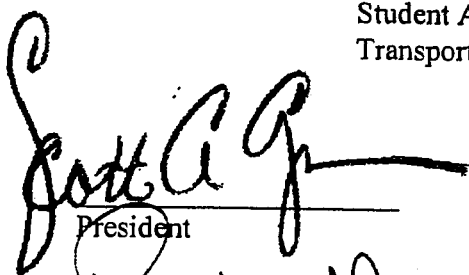
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BUDGET RESOLUTION

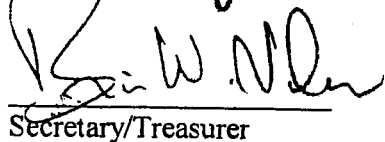
June 10, 2009

BE IT RESOLVED by the Board of Education of the Eagle County School District Re50J that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the ensuing fiscal year beginning July 1, 2009 and ending June 30, 2010:

General Fund	\$ 72,622,795
Eagle County Charter Academy	3,629,191
New America School	1,084,813
Bond Redemption Fund	25,953,650
Building Fund	35,565,968
Capital Reserve Fund	2,188,695
Designated Purpose Grants Fund	3,707,142
District Housing Fund	535,021
Employee Benefit Trust Fund	5,935,224
Food Service Fund	1,767,069
Student Activity Fund	2,527,656
Transportation Fund	2,376,050



President



Secretary/Treasurer

EAGLE COUNTY SCHOOLS

Eagle, Colorado

All Funds Summary

	General Fund	Bond Fund	Building Fund	Capital Reserve Fund	Charter School Fund	Designated Purpose Grant Fund
Revenue:						
Property taxes	\$ 45,786,588	\$ 15,135,560	\$ -	\$ 1,587,802		
Specific ownership taxes	2,776,675	-	-	-		
State and federal revenue	3,810,372	-	-	-		3,707,142
Interest income	390,584	-	500,000	-		
Other local revenue	1,708,930	-	-	-		
Transfer in	-	-	-	-	4,714,004	
Total revenue	54,473,149	15,135,560	500,000	1,587,802	4,714,004	3,707,142
Expenditures:						
Salaries	34,734,149	-	-	-	3,227,480	3,085,259
Benefits	8,160,749	-	-	-	255,496	240,728
Purchased services	3,569,780	-	-	-	806,432	263,770
Supplies	4,258,081	-	-	-	424,596	117,385
Debt service	-	14,833,602	-	-		
Capital outlay	-	-	35,565,968	1,984,185		
Depreciation/amortization	-	-	-	-		
Transfers	5,487,717	-	-	-		
Total expenditures	56,210,476	14,833,602	35,565,968	1,984,185	4,714,004	3,707,142
Net income (loss)	(1,737,327)	301,958	(35,065,968)	(396,383)	-	-
Beginning Fund Balance	15,966,904	10,818,090	35,065,968	600,893	-	-
Use of Reserves	1,532,329	-	-	-		
Ending Fund Balance	\$ 15,761,906	\$ 11,120,048	\$ -	\$ 204,510	\$ -	\$ -
Appropriation	\$ 57,742,805	\$ 25,953,650	\$35,565,968	\$2,188,695	\$4,714,004	\$ 3,707,142

District Housing Fund	Employee Benefit Fund	Food Service Fund	Student Activity Fund	Trans- portation Fund	2009-10 Total	2008-09 Total
				\$ 1,000,000	\$ 63,509,950	\$ 62,413,000
				53,143	2,829,818	3,096,000
		664,000		406,000	8,587,514	6,027,315
					890,584	1,903,835
133,661	5,244,308	997,900	1,772,550	243,194	10,100,543	9,203,773
		100,000		673,713	5,487,717	4,940,046
133,661	5,244,308	1,761,900	1,772,550	2,376,050	91,406,126	87,583,969
20,000		752,700		1,553,850	43,373,438	38,542,346
4,400		147,550		351,000	9,159,923	8,264,293
33,000	5,200,856	19,810		72,800	9,966,448	8,800,543
32,000	292	719,800	1,706,100	398,400	7,656,654	6,238,478
					14,833,602	14,836,794
		9,040		-	37,559,193	87,295,969
35,000		13,000			48,000	43,000
					5,487,717	4,940,046
124,400	5,201,148	1,661,900	1,706,100	2,376,050	128,084,975	168,961,469
9,261	43,160	100,000	66,450	-	(36,678,849)	(81,377,500)
401,360	690,916	5,169	755,106	-	64,304,406	130,194,832
					1,532,329	-
\$ 410,621	\$ 734,076	\$ 105,169	\$ 821,556	\$ -	\$ 27,625,557	\$ 48,817,332
\$ 535,021	\$ 5,935,224	\$ 1,767,069	\$ 2,527,656	\$ 2,376,050	\$ 143,013,284	\$ 217,778,801

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GENERAL FUND SUMMARY OF REVENUE AND EXPENDITURES

Introduction:

The 2008-09 General Fund budget is balanced with \$57,742,865 in available funds and appropriations. Expenses exceed revenues for 2009-10 by \$1,737,327.

	2007-08 <u>Budget</u>	2008-09 <u>Budget</u>	2009-10 <u>Budget</u>	Percent <u>of Total</u>	Increase <u>(Decrease)</u>
Beginning Fund Balance	<u>\$15,830,514</u>	<u>\$16,057,919</u>	<u>\$15,966,904</u>		
Revenue:					
Property taxes	37,921,952	43,913,000	45,786,588	84.1%	4.3%
Specific ownership taxes	2,969,036	3,030,000	2,776,675	5.1%	-8.4%
State revenue	1,694,342	2,173,215	3,810,372	7.0%	75.3%
Interest income	824,559	650,000	390,584	0.7%	-39.9%
Other revenue	1,238,958	1,878,500	1,708,930	3.1%	-9.0%
Total revenue	<u>44,648,847</u>	<u>51,644,715</u>	<u>54,473,149</u>	<u>100.0%</u>	<u>5.5%</u>
Funds Available	<u>\$60,479,361</u>	<u>\$61,866,818</u>	<u>\$70,440,053</u>		
Expenditures:					
Salaries	\$32,560,186	\$33,050,756	\$34,734,149	61.8%	5.1%
Benefits	7,063,152	7,434,257	8,160,749	14.5%	9.8%
Purchased services	3,422,900	3,336,067	3,569,780	6.4%	7.0%
Supplies	3,726,257	4,189,051	4,258,081	7.6%	1.6%
Transfers	906,556	4,905,439	5,487,717	9.8%	11.9%
Total expenditures	<u>47,679,051</u>	<u>52,915,570</u>	<u>56,210,476</u>	<u>100.0%</u>	<u>6.2%</u>
Reserves:					
Use of reserves	175,000	175,000	-		
Ongoing reserves	<u>10,128,105</u>	<u>15,444,769</u>	<u>1,532,329</u>		
Total reserves	<u>10,303,105</u>	<u>15,619,769</u>	<u>1,532,329</u>		
Appropriation	<u>\$57,982,156</u>	<u>\$68,535,339</u>	<u>\$57,742,805</u>		

EAGLE COUNTY SCHOOLS

Eagle, Colorado

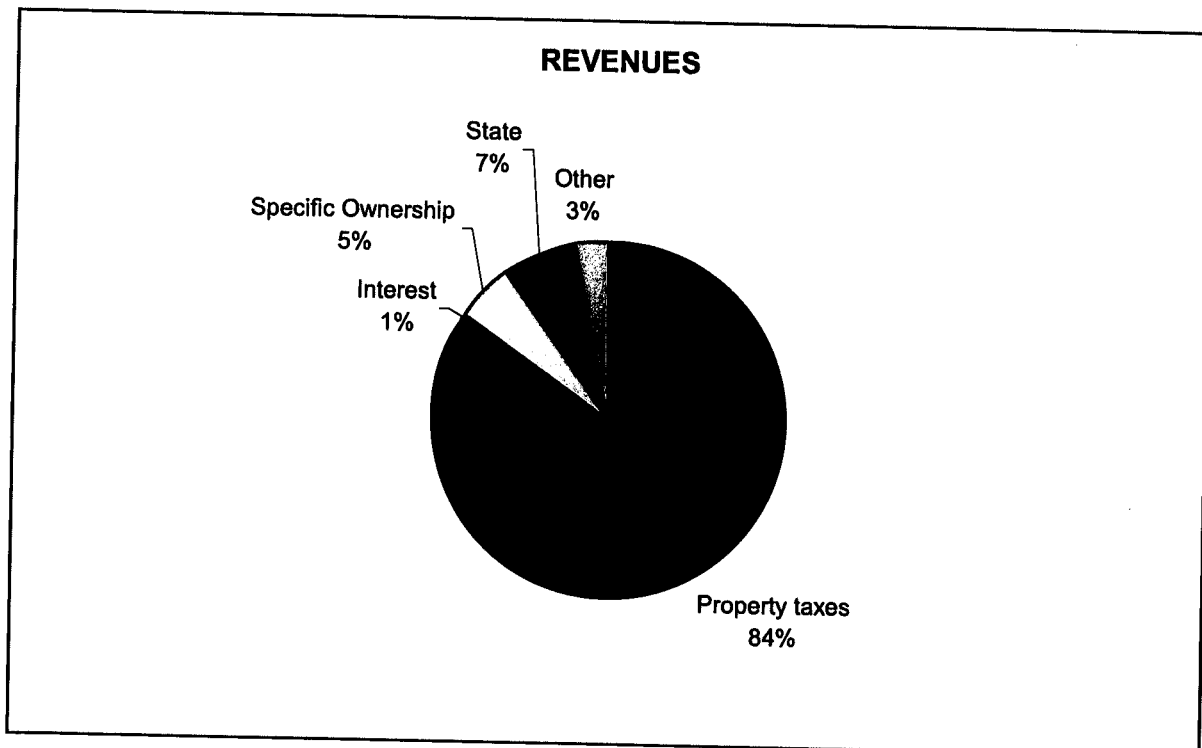
Revenues:

The district receives its revenue primarily from local sources in the General Fund. Total estimated revenue for the 2009-10 budget is \$54,473,149. The majority of this revenue \$38,445,596 (76.8%) is available to the district through the Colorado Public School Finance Act, which authorizes per pupil funding of students in the amount of \$7,591. This revenue is determined through a formula, which utilizes local property taxes; state equalized specific ownership taxes and state funds.

The Colorado Public School Finance Act is based on the pupil count taken on October 1 of the budget year. Thus, this estimated revenue to the General Fund is based on the projected funded pupil count of 5,569 at \$7,591 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. The budget estimates these to be a total of \$850,000.

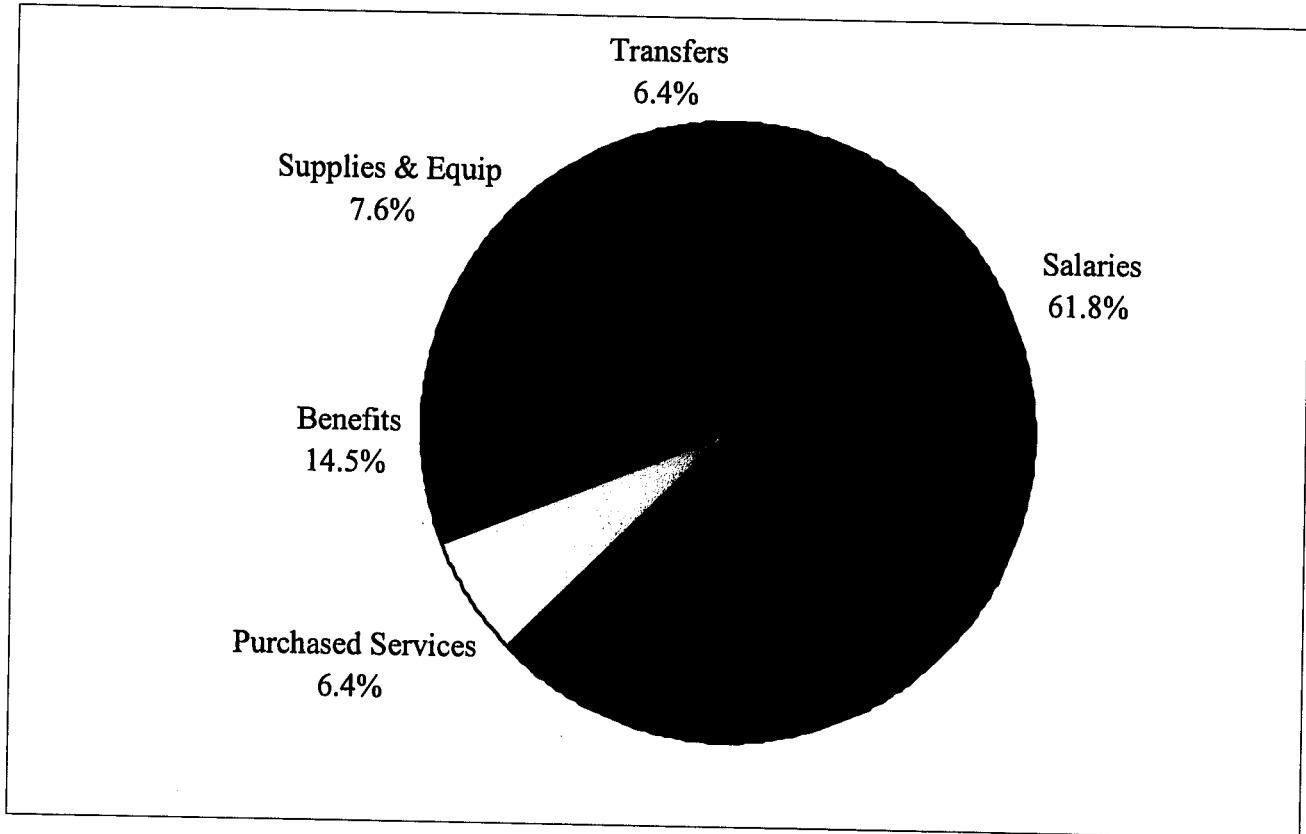


EAGLE COUNTY SCHOOLS

Eagle, Colorado

Expenditures:

Total estimated expenditures and transfers for 2009-10 in the General Fund is \$56,210,476. The District's major expenditures are salary 61.8%; benefits 14.5%; purchased services that includes utilities 6.4%; supplies and equipment 7.6%; and transfers 9.3% of the budget.



	2007-08 Actual	2007-08 Budget	2008-09 Budget	% of Total	Increase (Decrease)
Salaries	\$30,248,751	\$33,050,756	\$34,738,074	61.8%	5.1%
Benefits	7,341,966	7,434,257	7,628,519	14.5%	2.6%
Purchased Services	2,838,262	3,336,067	3,579,471	6.4%	7.2%
Supplies & Equipment	3,609,361	4,189,051	4,271,996	7.6%	2.0%
Transfers	870,454	4,905,439	5,508,627	6.4%	12.3%
Total	\$38,975,944	\$52,915,570	\$56,210,476	100.0%	6.2%

EAGLE COUNTY SCHOOLS

Eagle, Colorado

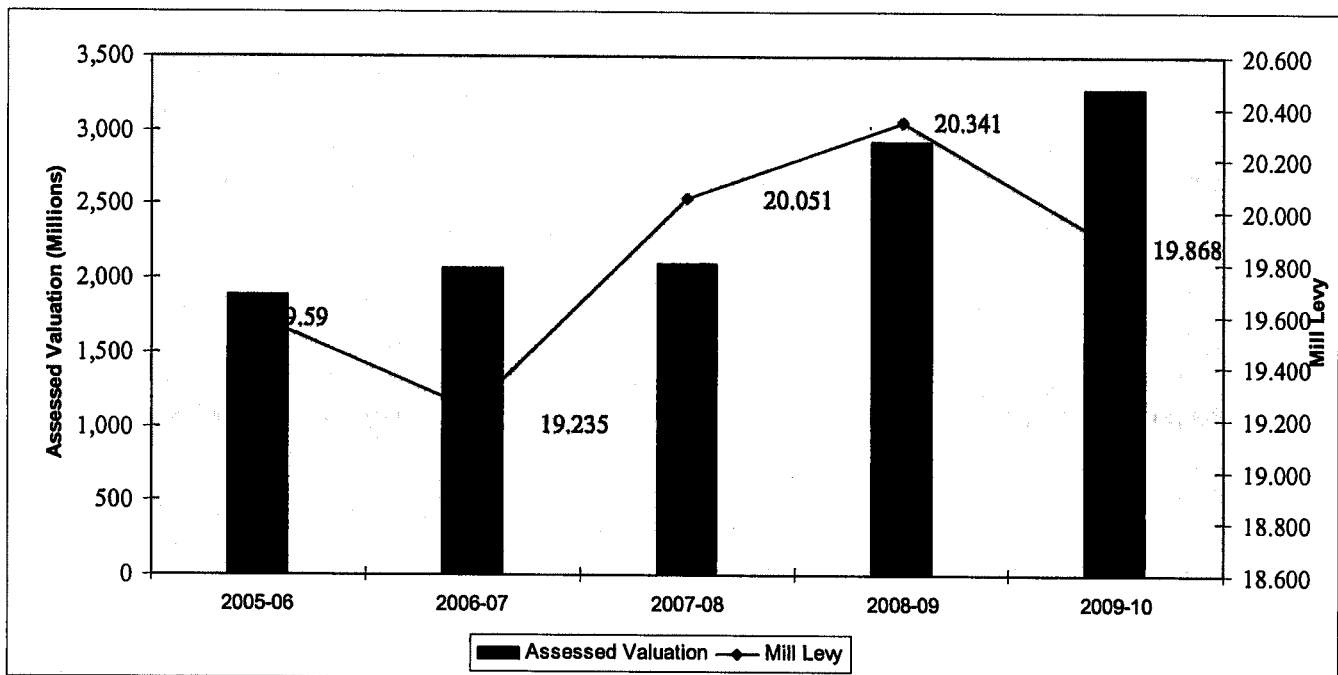
Mill Levy

The General Fund mill levy for 2009, collected in 2010 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, 2009.

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

PROGRAM BUDGET SUMMARY

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Regular Programs:						
Elementary Schools	\$15,646,500	\$17,088,188	\$18,055,926	32.1%	5.7%	\$3,379
Middle Schools	6,685,443	7,056,694	7,273,084	12.9%	3.1%	1,361
High Schools	9,269,902	8,892,191	10,978,170	19.5%	23.5%	2,055
Subtotal	<u>31,601,845</u>	<u>33,037,073</u>	<u>36,307,180</u>	<u>64.6%</u>	<u>9.9%</u>	<u>6,795</u>
Special Programs:						
Special Education	3,103,170	3,767,451	4,000,971	7.1%	6.2%	749
ELA	1,476,775	1,844,023	1,787,441	3.2%	-3.1%	335
Preschool	798,706	969,580	894,176	1.6%	-7.8%	167
Subtotal	<u>5,378,651</u>	<u>6,581,054</u>	<u>6,682,588</u>	<u>11.9%</u>	<u>1.5%</u>	<u>1,251</u>
Support Services:						
BOE & Superintendent	773,121	917,999	893,518	1.6%	-2.7%	167
Business	1,310,395	1,551,502	1,063,994	1.9%	-31.4%	199
Curriculum	1,035,504	1,196,950	1,115,691	2.0%	-6.8%	209
Comm Relations	216,782	233,595	209,546	0.4%	-10.3%	39
Assessment	66,612	241,988	91,254	0.2%	-62.3%	17
Staff Development	271,823	442,726	472,919	0.8%	6.8%	89
Human Resources	384,645	425,013	332,740	0.6%	-21.7%	62
Maintenance	1,559,554	1,699,697	1,368,084	2.4%	-19.5%	256
Technology	1,543,732	1,682,534	2,185,245	3.9%	29.9%	409
Subtotal	<u>7,162,168</u>	<u>8,392,004</u>	<u>7,732,991</u>	<u>13.8%</u>	<u>-7.9%</u>	<u>1,447</u>
Transfers:						
Fund Transfers	<u>0</u>	<u>4,905,439</u>	<u>5,487,717</u>	<u>9.8%</u>	<u>11.9%</u>	<u>1,027</u>
Total Expenditures	<u><u>\$44,142,664</u></u>	<u><u>\$52,915,570</u></u>	<u><u>\$56,210,476</u></u>	<u><u>100.0%</u></u>	<u><u>6.2%</u></u>	<u><u>\$10,520</u></u>
Total Membership	5,224	5,349	5,343		-0.1%	
Special Education	496	512	512		0.0%	
ELA	2,060	2,042	2,042		0.0%	
At Risk	1,904	1,905	1,905		0.0%	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

EXPENDITURE DETAIL INTRODUCTION AND OVERVIEW

The following expenditure detail will allow interested readers to compare three years of expenditures (2009-10 budget, 2008-09 budget, and 2007-08 actual) on a more detailed level. A summary page is presented for each category followed by the detailed pages included in that category. The budget detail is grouped into the following categories:

<u>Budget Detail Category</u>	<u>Initial Page</u>
Elementary Education	29
Middle School Education	51
High School Education	61
Special Programs	71
Support Services	75

Instruction budgets at the elementary, middle and high school levels include teachers, aides, instructional supplies, librarians, and counselors, office of the principal, custodians, and utilities. Costs, which are incurred to operate the school but managed centrally for cost effectiveness, i.e., maintenance of buildings, human resources, etc., are summarized in the support component section.

The traditional line-item budget format continues to be prepared because it conforms to the format used by the Colorado Department of Education. The traditional budget format and the budget detail are identical in terms of the total amount. The traditional line-item budget is available for review in the Business Services department.

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	12.32 students/staffing unit or 8.12 staff/100 students
Middle School	13.36 students/staffing unit or 7.49 staff/100 students
High School	13.36 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 2009-10 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	20.00 per student
Sophomores	
Juniors	30.00 per student
Seniors	
Dual enrollment courses	actual cost of textbook
Life Management fee	
Career Connections	30.00 per class
Family Studies	
Foods & Nutrition	30.00 per class
ProStart	
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 2009-10 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

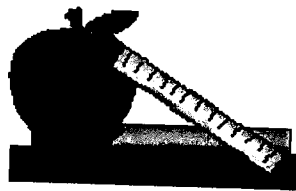
Tuition-

Full rate out of state after October 1, 2009	\$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

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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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$11,729,020	\$12,774,699	\$13,533,044	75.0%	5.9%	\$5,116
Benefits	2,577,391	2,858,219	3,052,771	16.9%	6.8%	1,154
Purchased Services	474,053	385,755	418,866	2.3%	8.6%	158
Supplies & Equipment	866,035	1,069,515	1,051,245	5.8%	-1.7%	397
Total	<u>\$15,646,500</u>	<u>\$17,088,188</u>	<u>\$18,055,926</u>	<u>100.0%</u>	<u>5.5%</u>	<u>\$6,826</u>

Expenditures by Program:

Regular Instruction	\$11,747,232	\$12,882,064	\$13,650,543	75.6%	6.0%	\$5,161
Activities	12,115	-	9,028	0.1%	0.0%	3
Counseling	324,922	314,840	328,317	1.8%	4.3%	124
Media	491,700	470,623	437,918	2.4%	-6.9%	166
Office	1,542,032	1,786,335	1,968,002	10.9%	10.2%	744
Custodial	1,528,499	1,634,326	1,662,118	9.2%	1.7%	628
Total	<u>\$15,646,500</u>	<u>\$17,088,188</u>	<u>\$18,055,926</u>	<u>100.0%</u>	<u>5.7%</u>	<u>\$6,826</u>

Staff:

Teachers	188.91	206.13	218.87	6.2%
Teacher Assistants	11.00	9.02	12.92	43.2%
Administrators	8.00	10.27	10.90	6.1%
Secretaries	15.38	16.08	14.13	-12.1%
Custodians	16.94	18.25	16.05	-12.1%
Total	<u>240.23</u>	<u>259.75</u>	<u>272.87</u>	<u>5.1%</u>

Students K-5:

Total Membership	2,456	2,574	2,645	2.8%
Special Education	178	182	182	0.0%
ELA	1,254	1,171	1,171	0.0%
At Risk	1,177	1,184	1,184	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,524,131	\$1,181,705	\$1,350,984	73.2%	14.3%	\$5,137
Benefits	327,148	275,453	331,264	18.0%	20.3%	1,260
Purchased Services	62,521	55,050	54,676	3.0%	-0.7%	208
Supplies & Equipment	120,770	111,800	107,815	5.8%	-3.6%	410
Total	<u>\$2,034,570</u>	<u>\$1,624,008</u>	<u>\$1,844,739</u>	<u>100.0%</u>	<u>13.6%</u>	<u>\$7,014</u>

Expenditures by Program

Regular Instruction	1,476,805	\$1,132,780	\$1,293,899	69.1%	14.2%	\$4,920
Activities	(686)	-	2,257	0.1%	0.0%	9
Counseling	65,421	61,140	65,647	3.6%	7.4%	250
Media	83,417	41,742	42,589	2.3%	2.0%	162
Office	169,299	178,562	200,067	10.8%	12.0%	761
Custodial	240,314	209,784	240,280	13.0%	14.5%	914
Total	<u>\$2,034,570</u>	<u>\$1,624,008</u>	<u>\$1,844,739</u>	<u>100.0%</u>	<u>13.6%</u>	<u>\$7,014</u>

Staff:

Teachers	24.71	21.54	23.80	10.5%
Teacher Assistants	0.00	0.00	0.80	0.0%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	2.50	2.50	3.00	20.0%
Total	<u>30.21</u>	<u>27.04</u>	<u>30.60</u>	<u>13.2%</u>

Students K-5:

Total Membership	358	300	263	-12.3%
Special Education	14	14	14	0.0%
ELA	300	243	243	0.0%
At Risk	223	215	215	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,748,057	\$1,704,753	\$1,903,146	75.0%	11.6%	\$4,201
Benefits	383,824	392,450	462,889	18.2%	17.9%	1,022
Purchased Services	154,907	38,240	46,357	1.8%	21.2%	102
Supplies & Equipment	3,981	122,100	126,470	5.0%	3.6%	279
Total	<u>\$2,290,770</u>	<u>\$2,257,543</u>	<u>\$2,538,862</u>	<u>100.0%</u>	<u>12.5%</u>	<u>\$5,605</u>

Expenditures by Program:

Regular Instruction	\$1,818,166	\$1,813,168	\$2,074,164	81.7%	14.4%	\$4,579
Activities	(2,601)	-	2,257	0.1%	0.0%	5
Counseling	27,678	25,450	32,848	1.3%	29.1%	73
Media	67,505	65,417	67,697	2.7%	3.5%	149
Office	196,371	171,227	202,762	8.0%	18.4%	448
Custodial	183,651	182,281	159,134	6.3%	-12.7%	351
Total	<u>\$2,290,770</u>	<u>\$2,257,543</u>	<u>\$2,538,862</u>	<u>100.0%</u>	<u>12.5%</u>	<u>\$5,605</u>

Staff:

Teachers	25.79	30.59	32.60	6.6%
Teacher Assistants	2.50	2.02	1.46	-27.7%
Administrators	1.00	1.00	1.50	50.0%
Secretaries	2.00	2.00	1.04	-48.0%
Custodians	2.50	2.25	1.55	-31.1%
Total	<u>33.79</u>	<u>37.86</u>	<u>38.15</u>	<u>0.8%</u>

Students K-5:

Total Membership	400	419	453	8.1%
Special Education	24	24	24	0.0%
ELA	45	64	64	0.0%
At Risk	63	65	65	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,385,738	\$1,426,156	\$1,473,915	73.0%	3.3%	\$4,755
Benefits	305,126	318,141	354,446	17.5%	11.4%	1,143
Purchased Services	41,418	44,385	60,380	3.0%	36.0%	195
Supplies & Equipment	132,694	162,900	131,650	6.5%	-19.2%	425
Total	<u>\$1,864,977</u>	<u>\$1,951,582</u>	<u>\$2,020,391</u>	<u>100.0%</u>	<u>3.5%</u>	<u>\$6,517</u>

Expenditures by Program:

Regular Instruction	1,381,278	\$1,483,119	\$1,541,753	76.3%	4.0%	\$4,973
Activities	6,019	-	2,257	0.1%	0.0%	7
Counseling	57,958	67,006	32,998	1.6%	-50.8%	106
Media	46,473	56,908	75,939	3.8%	33.4%	245
Office	185,387	175,513	196,967	9.7%	12.2%	635
Custodial	187,862	169,036	170,477	8.4%	0.9%	550
Total	<u>\$1,864,977</u>	<u>\$1,951,582</u>	<u>\$2,020,391</u>	<u>100.0%</u>	<u>3.5%</u>	<u>\$6,517</u>

Staff:

Teachers	22.19	24.00	27.10		12.9%
Teacher Assistants	2.50	1.00	1.00		0.0%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.88	1.88	2.00		6.4%
Custodians	1.50	1.50	1.56		4.0%
Total	<u>29.07</u>	<u>29.38</u>	<u>32.66</u>		<u>11.2%</u>

Students K-5:

Total Membership	255	295	310		5.1%
Special Education	28	29	29		0.0%
ELA	113	155	155		0.0%
At Risk	96	98	98		0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,988,590	\$1,811,351	\$1,773,757	73.5%	-2.1%	\$4,316
Benefits	437,987	414,071	444,583	18.3%	7.4%	1,082
Purchased Services	57,596	63,900	63,975	2.6%	0.1%	156
Supplies & Equipment	179,515	128,500	128,110	5.2%	-0.3%	312
Total	<u>\$2,663,688</u>	<u>\$2,417,822</u>	<u>\$2,410,425</u>	<u>100.0%</u>	<u>-0.3%</u>	<u>\$5,865</u>

Expenditures by Program:						
Regular Instruction	\$1,987,583	\$1,779,260	\$1,784,672	74.1%	0.3%	\$4,342
Activities	9,382	-	2,257	0.1%	0.0%	5
Counseling	69,893	64,677	65,197	2.7%	0.8%	159
Media	103,747	73,197	54,158	2.2%	-26.0%	132
Office	244,550	263,804	258,396	10.7%	-2.1%	629
Custodial	248,534	236,884	245,745	10.2%	3.7%	598
Total	<u>\$2,663,688</u>	<u>\$2,417,822</u>	<u>\$2,410,425</u>	<u>100.0%</u>	<u>-0.3%</u>	<u>\$5,865</u>

Staff:					
Teachers	33.53	28.80	28.90		0.3%
Teacher Assistants	3.00	3.00	3.00		0.0%
Administrators	1.30	1.77	1.50		-15.3%
Secretaries	2.50	2.20	2.00		-9.1%
Custodians	3.00	3.00	3.00		0.0%
Total	<u>43.33</u>	<u>38.77</u>	<u>38.40</u>		<u>-1.0%</u>

Students K-5:					
Total Membership	404	400	411		2.8%
Special Education	36	36	36		0.0%
ELA	303	223	223		0.0%
At Risk	256	252	252		0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,456,342	\$1,429,191	\$1,450,070	73.3%	1.5%	\$4,434
Benefits	313,286	325,458	356,441	18.1%	9.5%	1,090
Purchased Services	42,043	35,100	34,000	1.7%	-3.1%	104
Supplies & Equipment	142,383	135,984	134,170	6.8%	-1.3%	410
Total	<u>\$1,954,054</u>	<u>\$1,925,733</u>	<u>\$1,974,681</u>	<u>100.0%</u>	<u>2.5%</u>	<u>\$6,039</u>

Expenditures by Program

Regular Instruction	\$1,407,364	\$1,424,136	\$1,452,893	73.5%	2.0%	\$4,443
Counseling	73,484	70,757	66,197	3.4%	-6.4%	202
Media	92,303	48,563	40,468	2.0%	-16.7%	124
Office	183,469	197,317	226,231	11.5%	14.7%	692
Custodial	197,434	184,960	188,892	9.6%	2.1%	578
Total	<u>\$1,954,054</u>	<u>\$1,925,733</u>	<u>\$1,974,681</u>	<u>100.0%</u>	<u>2.5%</u>	<u>\$6,039</u>

Staff:

Teachers	22.98	24.94	22.73	-8.9%
Teacher Assistants	1.00	1.00	0.26	-74.0%
Administrators	1.00	1.00	1.45	45.0%
Secretaries	2.00	2.00	1.04	-48.0%
Custodians	2.00	2.00	0.97	-51.5%
Total	<u>28.98</u>	<u>30.94</u>	<u>26.45</u>	<u>-14.5%</u>

Students K-5:

Total Membership	322	341	327	-4.1%
Special Education	22	23	23	0.0%
ELA	170	205	205	0.0%
At Risk	206	210	210	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$52,256	\$1,362,168	\$1,401,519	85.4%	2.8%	\$7,300
Benefits	11,180	269,823	84,555	5.2%	-219.1%	440
Purchased Services	-	36,600	36,800	2.2%	0.5%	192
Supplies & Equipment	-	103,621	118,020	7.2%	12.2%	615
Total	<u>\$63,436</u>	<u>\$1,772,212</u>	<u>\$1,640,894</u>	<u>100.0%</u>	<u>-8.0%</u>	<u>\$8,546</u>

Expenditures by Program						
Regular Instruction	\$59,539	\$1,337,889	\$1,073,505	65.4%	-24.6%	\$5,591
Counseling	-	400	596	0.0%	32.9%	3
Media	-	90,219	84,126	5.1%	-7.2%	438
Office	-	165,766	291,329	17.8%	43.1%	1,517
Custodial	3,897	177,938	191,338	11.7%	7.0%	997
Total	<u>\$63,436</u>	<u>\$1,772,212</u>	<u>\$1,640,894</u>	<u>100.0%</u>	<u>-8.0%</u>	<u>\$8,546</u>

Staff:					
Teachers	0	14.32	12.44		-13.1%
Teacher Assistants	0	0.00	2.40		100.0%
Administrators	0	1.00	1.45		45.0%
Secretaries	0	1.00	1.05		5.0%
Custodians	0	1.50	0.97		-35.3%
Total	<u>0</u>	<u>17.82</u>	<u>18.31</u>		<u>2.7%</u>

Students K-5:					
Total Membership	0	170	192		12.9%
Special Education	0	10	10		0.0%
ELA	0	112	112		0.0%
At Risk	0	88	88		0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$830,154	\$840,613	\$1,151,340	74.8%	37.0%	\$5,786
Benefits	194,747	190,110	281,670	18.3%	48.2%	1,415
Purchased Services	30,955	40,030	40,091	2.6%	0.2%	201
Supplies & Equipment	58,108	57,900	66,140	4.3%	14.2%	332
Total	<u>\$1,113,964</u>	<u>\$1,128,653</u>	<u>\$1,539,241</u>	<u>100.0%</u>	<u>36.4%</u>	<u>\$7,735</u>

Expenditures by Program:

Regular Instruction	\$823,691	\$852,983	\$1,202,376	78.1%	41.0%	\$6,042
Counseling	(230)	200	32,236	2.1%	16018.0%	162
Media	24,329	20,786	28,928	1.9%	39.2%	145
Office	148,463	142,668	156,713	10.2%	9.8%	788
Custodial	117,711	112,016	118,988	7.7%	6.2%	598
Total	<u>\$1,113,964</u>	<u>\$1,128,653</u>	<u>\$1,539,241</u>	<u>100.0%</u>	<u>36.4%</u>	<u>\$7,735</u>

Staff:

Teachers	14.50	12.81	21.20	65.5%
Teacher Assistants	0.00	0.00	1.00	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	1.50	0.0%
Total	<u>18.00</u>	<u>16.31</u>	<u>25.70</u>	<u>57.6%</u>

Students K-5:

Total Membership	152	158	199	25.9%
Special Education	13	13	13	0.0%
ELA	116	96	96	0.0%
At Risk	105	106	106	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,687,082	\$1,852,786	\$1,895,644	74.6%	2.3%	\$4,513
Benefits	367,337	414,896	466,464	18.4%	12.4%	1,111
Purchased Services	32,489	31,950	38,300	1.5%	19.9%	91
Supplies & Equipment	140,610	152,550	140,400	5.5%	-8.0%	334
Total	<u>\$2,227,519</u>	<u>\$2,452,182</u>	<u>\$2,540,808</u>	<u>100.0%</u>	<u>3.6%</u>	<u>\$6,050</u>

Expenditures by Program:

Regular Instruction	\$1,777,977	\$1,992,959	\$2,096,678	82.5%	5.2%	\$4,992
Counseling	30,719	25,210	32,598	1.3%	29.3%	78
Media	48,890	10,900	16,735	0.7%	53.5%	40
Office	189,914	242,787	209,188	8.2%	-13.8%	498
Custodial	180,018	180,326	185,609	7.3%	2.9%	442
Total	<u>\$2,227,519</u>	<u>\$2,452,182</u>	<u>\$2,540,808</u>	<u>100.0%</u>	<u>3.6%</u>	<u>\$6,050</u>

Staff:

Teachers	28.97	31.58	33.20		5.1%	
Teacher Assistants	1.00	1.00	2.00		100.0%	
Administrators	1.00	1.50	1.00		-33.3%	
Secretaries	2.00	2.00	2.00		0.0%	
Custodians	2.00	2.00	2.00		0.0%	
Total	<u>34.97</u>	<u>38.08</u>	<u>40.20</u>		<u>5.6%</u>	

Students K-5:

Total Membership	359	450	420		-6.7%	
Special Education	21	22	22		0.0%	
ELA	162	143	143		0.0%	
At Risk	141	150	150		0.0%	

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,056,670	\$1,165,976	\$1,132,669	73.6%	-2.9%	\$5,343
Benefits	236,756	257,817	270,459	17.6%	4.9%	1,276
Purchased Services	52,124	40,500	41,787	2.7%	3.2%	197
Supplies & Equipment	87,973	94,160	94,470	6.1%	0.3%	446
Total	<u>\$1,433,523</u>	<u>\$1,558,453</u>	<u>\$1,539,385</u>	<u>100.0%</u>	<u>-1.2%</u>	<u>\$7,261</u>

Expenditures by Program:						
Regular Instruction	\$1,014,830	\$1,065,770	\$1,126,603	73.2%	5.7%	\$5,314
Media	25,036	62,891	27,278	1.8%	-56.6%	129
Office	224,579	248,691	226,349	14.7%	-9.0%	1,068
Custodial	169,078	181,101	159,155	10.3%	-12.1%	751
Total	<u>\$1,433,523</u>	<u>\$1,558,453</u>	<u>\$1,539,385</u>	<u>100.0%</u>	<u>-1.2%</u>	<u>\$7,261</u>

Staff:					
Teachers	16.24	17.55	16.90		-3.7%
Teacher Assistants	1.00	1.00	1.00		100.0%
Administrators	0.70	1.00	1.00		0.0%
Secretaries	2.00	2.00	2.00		0.0%
Custodians	1.94	2.00	1.50		-25.0%
Total	<u>21.88</u>	<u>23.55</u>	<u>22.40</u>		<u>-4.9%</u>

Students K-5:					
Total Membership	206	211	212		0.5%
Special Education	20	21	21		0.0%
ELA	45	42	42		0.0%
At Risk	87	88	88		0.0%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

RED TABLE EARLY LEARNING CENTER

Principal: Laura Gannas & Meg Chamberlain

Address: 500 Red Table Dr
Gypsum, CO 81637

Colors: Red and White

Phone: (970) 524-1370

SCHOOL PROFILE

The Red Table Early Learning Center (RTELC) Program is inspired by the Reggio Emilia Philosophy. This educational experience is based on the image of the child who has great potentials for development and is the subject of rights, a child who learns and grows in relation with others. RTELC being apart of the Eagle County School District values small class size, low teacher-child ratios, individualized program planning and collaborative partnerships with families. We believe that each child is a unique and priceless gift entrusted to our care. We respect, value, and accept children as we guide and support their learning experiences.

The Red Table Early Learning Center operates from 7:30am-5:30pm. The center is open Monday through Friday and is open year-round except for holidays and 4-5 scheduled and announced staff development days.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

Red Table Early Learning

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$ -	\$ -	\$ -	0.0%	0.0%	\$0
Benefits	-	-	-	0.0%	0.0%	0
Purchased Services	-	-	2,500	38.5%	0.0%	50
Supplies & Equipment	-	-	4,000	61.5%	0.0%	80
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,500</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$130</u>

Expenditures by Program						
Regular Instruction	\$ -	\$ -	\$ 4,000	60.5%	0.0%	\$80
Custodial	-	-	2,500	38.5%	0.0%	50
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,500</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$130</u>

Staff:				
Teachers	0.00	0.00	0.00	0.0%
Administrators	0.00	0.00	0.00	0.0%
Secretaries	0.00	0.00	0.00	0.0%
Custodians	0.00	0.00	0.00	0.0%
Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

Students K-5:				
Total Membership	0	0	50	0.0%
Special Education	0	0	0	0.0%
ELA	0	0	0	0.0%
At Risk	0	0	0	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$4,863,385	\$5,112,679	\$5,199,112	71.5%	1.7%	\$4,850
Benefits	1,055,901	1,109,598	1,238,577	17.0%	11.6%	1,155
Purchased Services	275,219	246,332	282,125	3.9%	14.5%	263
Supplies & Equipment	490,938	588,085	553,270	7.6%	-5.9%	516
Total	<u>\$6,685,443</u>	<u>\$7,056,694</u>	<u>\$7,273,084</u>	<u>100.0%</u>	<u>3.1%</u>	<u>\$6,785</u>

Expenditures by Program:

Regular Instruction	\$4,266,478	\$4,759,079	\$5,002,928	68.8%	5.1%	\$4,667
Athletics/Activities	314,745	276,528	302,340	4.2%	9.3%	282
Counseling	301,182	240,866	240,220	3.3%	-0.3%	224
Media	205,001	155,665	145,369	2.0%	-6.6%	136
Office	724,422	754,746	709,433	9.8%	-6.0%	662
Custodial	873,614	869,810	872,794	12.0%	0.3%	814
Total	<u>\$6,685,443</u>	<u>\$7,056,694</u>	<u>\$7,273,084</u>	<u>100.0%</u>	<u>3.1%</u>	<u>\$6,785</u>

Staff:

Teachers	67.98	76.24	79.83	4.7%
Teacher Assistants	4.17	6.11	5.00	-18.2%
Administrators	4.00	4.50	4.47	-0.7%
Secretaries	6.18	6.00	5.54	-7.7%
Custodians	7.08	8.00	6.26	-21.8%
Total	<u>89.41</u>	<u>100.85</u>	<u>101.10</u>	<u>0.2%</u>

Students:

Total Membership	1,094	1,103	1,072	-2.8%
Special Education	137	141	141	0.0%
ELA	362	435	435	0.0%
At Risk	399	395	395	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,239,176	\$1,322,558	\$1,512,998	72.5%	14.4%	\$4,881
Benefits	259,966	305,669	366,666	17.6%	20.0%	1,183
Purchased Services	45,257	46,000	45,625	2.2%	-0.8%	147
Supplies & Equipment	121,650	165,200	161,300	7.7%	-2.4%	520
Total	<u>\$1,666,049</u>	<u>\$1,839,427</u>	<u>\$2,086,589</u>	<u>100.0%</u>	<u>13.4%</u>	<u>\$6,731</u>

Expenditures by Program:

Regular Instruction	\$1,044,308	\$1,254,199	\$1,465,786	70.2%	16.9%	\$4,728
Athletics/Activities	74,733	79,335	86,813	4.2%	9.4%	280
Counseling	98,156	67,240	65,547	3.1%	-2.5%	211
Media	28,313	28,667	65,697	3.1%	129.2%	212
Office	171,828	166,010	169,538	8.1%	2.1%	547
Custodial	248,711	243,976	233,208	11.3%	-4.4%	752
Total	<u>\$1,666,049</u>	<u>\$1,839,427</u>	<u>\$2,086,589</u>	<u>100.0%</u>	<u>13.4%</u>	<u>\$6,731</u>

Staff:

Teachers	18.62	23.95	25.25	5.4%
Teacher Assistants	1.00	3.31	2.00	100.0%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	1.18	1.00	1.00	0.0%
Custodians	2.08	2.75	1.50	-45.5%
Total	<u>23.88</u>	<u>32.01</u>	<u>30.75</u>	<u>-3.9%</u>

Students:

Total Membership	301	305	310	1.6%
Special Education	47	48	48	0.0%
ELA	180	208	208	0.0%
At Risk	168	167	167	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,329,650	\$1,484,171	\$1,326,325	71.8%	-10.6%	\$4,986
Benefits	296,107	299,967	318,851	17.2%	6.3%	1,199
Purchased Services	59,042	65,100	82,200	4.4%	26.3%	309
Supplies & Equipment	119,036	138,760	121,160	6.6%	-12.7%	455
Total	<u>\$1,803,834</u>	<u>\$1,987,998</u>	<u>\$1,848,536</u>	<u>100.0%</u>	<u>-7.0%</u>	<u>\$6,949</u>

Expenditures by Program:

Regular Instruction	\$1,116,740	\$1,302,598	\$1,275,182	69.0%	-2.1%	\$4,794
Athletics/Activities	82,968	69,064	75,792	4.1%	9.7%	285
Counseling	125,278	100,269	93,453	5.1%	-6.8%	351
Media	76,840	55,497	1,000	0.1%	-98.2%	4
Office	185,843	234,559	167,776	9.1%	-28.5%	631
Custodial	216,165	226,011	235,333	12.7%	4.1%	885
Total	<u>\$1,803,834</u>	<u>\$1,987,998</u>	<u>\$1,848,536</u>	<u>100.0%</u>	<u>-7.0%</u>	<u>\$6,949</u>

Staff:

Teachers	17.84	18.54	18.84	1.6%
Teacher Assistants	0.00	0.00	1.00	0.0%
Administrators	1.00	1.50	1.00	-33.3%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	2.00	2.00	2.00	0.0%
Total	<u>22.84</u>	<u>24.04</u>	<u>24.84</u>	<u>3.3%</u>

Students:

Total Membership	271	288	266	-7.6%
Special Education	32	33	33	0.0%
ELA	42	57	57	0.0%
At Risk	66	68	68	0.0%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

GYPSUM 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

GYPSUM CREEK MIDDLE SCHOOL

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,370,112	\$1,362,522	\$1,378,490	71.9%	1.2%	\$4,228
Benefits	292,110	301,846	331,645	17.3%	9.9%	1,017
Purchased Services	41,387	38,600	42,200	2.2%	9.3%	129
Supplies & Equipment	164,856	175,600	165,760	8.6%	-5.6%	508
Total	<u>\$1,868,465</u>	<u>\$1,878,568</u>	<u>\$1,918,095</u>	<u>100.0%</u>	<u>2.1%</u>	<u>\$5,884</u>

Expenditures by Program:

Regular Instruction	\$1,212,965	\$1,275,628	\$1,279,133	66.7%	0.3%	\$3,924
Athletics/Activities	93,586	76,814	83,130	4.3%	8.2%	255
Counseling	75,633	73,357	81,220	4.2%	10.7%	249
Media	56,880	30,167	42,742	2.2%	41.7%	131
Office	200,319	186,465	194,710	10.2%	4.4%	597
Custodial	229,083	236,137	237,160	12.4%	0.4%	727
Total	<u>\$1,868,465</u>	<u>\$1,878,568</u>	<u>\$1,918,095</u>	<u>100.0%</u>	<u>2.1%</u>	<u>\$5,884</u>

Staff:

Teachers	19.80	19.20	22.80	18.8%
Teacher Assistants	2.17	2.80	2.00	-28.6%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	2.00	2.00	2.00	0.0%
Custodians	2.00	2.25	2.25	0.0%
Total	<u>26.97</u>	<u>27.25</u>	<u>30.05</u>	<u>10.3%</u>

Students:

Total Membership	333	330	326	-1.2%
Special Education	33	34	34	0.0%
ELA	102	120	120	0.0%
At Risk	117	114	114	0.0%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

MINTURN MIDDLE SCHOOL

Principal: Toni Boush

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$924,447	\$943,428	\$981,299	69.1%	4.0%	\$5,772
Benefits	207,718	202,116	221,415	15.6%	9.5%	1,302
Purchased Services	129,533	96,632	112,100	7.9%	16.0%	659
Supplies & Equipment	85,397	108,525	105,050	7.4%	-3.2%	618
Total	<u>\$1,347,095</u>	<u>\$1,350,701</u>	<u>\$1,419,864</u>	<u>100.0%</u>	<u>5.1%</u>	<u>\$8,352</u>

Expenditures by Program:

Regular Instruction	\$892,465	\$926,654	\$982,827	69.2%	6.1%	\$5,781
Athletics/Activities	63,458	51,315	56,605	4.0%	10.3%	333
Counseling	2,116	-	-	0.0%	0.0%	0
Media	42,969	41,334	35,930	2.5%	-13.1%	211
Office	166,432	167,712	177,409	12.5%	5.8%	1,044
Custodial	179,655	163,686	167,093	11.8%	2.1%	983
Total	<u>\$1,347,095</u>	<u>\$1,350,701</u>	<u>\$1,419,864</u>	<u>100.0%</u>	<u>5.1%</u>	<u>\$8,352</u>

Staff:

Teachers	11.72	14.55	12.94	-11.1%
Teacher Assistants	1.00	0.00	0.00	0.0%
Administrators	1.00	1.00	1.47	47.0%
Secretaries	1.00	1.00	0.54	-46.0%
Custodians	1.00	1.00	0.51	-49.0%
Total	<u>15.72</u>	<u>17.55</u>	<u>15.46</u>	<u>-11.9%</u>

Students:

Total Membership	189	180	170	-5.6%
Special Education	25	26	26	0.0%
ELA	38	50	50	0.0%
At Risk	48	46	46	0.0%

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).

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	

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$6,588,759	\$6,384,949	\$7,346,596	66.9%	15.1%	\$4,852
Benefits	1,421,075	1,406,435	1,747,866	15.9%	24.3%	1,154
Purchased Services	465,194	438,270	541,179	4.9%	23.5%	357
Supplies & Equipment	794,874	662,537	1,342,529	12.2%	102.6%	887
Total	<u>\$9,269,902</u>	<u>\$8,892,191</u>	<u>\$10,978,170</u>	<u>100.0%</u>	<u>23.5%</u>	<u>\$7,251</u>

Expenditures by Program:						
Regular Instruction	\$5,714,981	\$5,552,200	\$6,485,597	59.0%	16.8%	\$4,284
Athletics/Activities	866,258	702,548	665,115	6.1%	-5.3%	439
Counseling	511,417	515,178	548,181	5.0%	6.4%	362
Media	218,781	214,844	198,356	1.8%	-7.7%	131
Office	980,321	949,762	1,768,145	16.1%	86.2%	1,168
Custodial	978,145	957,659	1,312,776	12.0%	37.1%	867
Total	<u>\$9,269,902</u>	<u>\$8,892,191</u>	<u>\$10,978,170</u>	<u>100.0%</u>	<u>23.5%</u>	<u>\$7,251</u>

Staff:					
Teachers	98.58	100.19	103.69		3.5%
Teachers Assistants	1.61	2.62	3.07		17.2%
Administrators	5.00	6.50	6.75		3.8%
Secretaries	10.13	10.13	10.50		3.7%
Custodians	9.45	9.50	10.50		10.5%
Total	<u>124.77</u>	<u>128.94</u>	<u>134.51</u>		<u>4.3%</u>

Students:					
Total Membership	1,562	1,560	1,514		-2.9%
Special Education	138	142	142		0.0%
ELA	444	436	436		0.0%
At Risk	266	264	264		0.0%

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BATTLE MOUNTAIN HIGH SCHOOL

Principal: Brian Hester

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$3,237,857	\$3,022,287	\$2,978,158	66.4%	-1.5%	\$4,750
Benefits	701,416	668,973	713,570	15.9%	6.7%	1,138
Purchased Services	249,693	242,720	308,405	6.9%	27.1%	492
Supplies & Equipment	398,168	321,127	486,603	10.8%	51.5%	776
Total	<u>\$4,587,135</u>	<u>\$4,255,107</u>	<u>\$4,486,736</u>	<u>100.0%</u>	<u>5.4%</u>	<u>\$7,156</u>

Expenditures by Program:

Regular Instruction	\$2,786,688	\$2,631,940	\$2,551,337	56.9%	-3.1%	\$4,069
Athletics/Activities	481,753	345,766	360,384	8.0%	4.2%	575
Counseling	242,334	241,127	254,707	5.7%	5.6%	406
Media	108,023	109,139	103,093	2.3%	-5.5%	164
Office	422,918	417,812	451,804	10.1%	8.1%	721
Custodial	545,419	509,323	765,411	17.1%	50.3%	1,221
Total	<u>\$4,587,135</u>	<u>\$4,255,107</u>	<u>\$4,486,736</u>	<u>100.0%</u>	<u>5.4%</u>	<u>\$7,156</u>

Staff:

Teachers	47.74	46.32	45.00	-2.8%
Teacher Assistants	1.36	2.37	1.00	-57.8%
Administrators	2.00	3.00	2.00	-33.3%
Secretaries	4.63	4.63	5.00	8.0%
Custodians	5.00	5.00	5.00	0.0%
Total	<u>60.73</u>	<u>61.32</u>	<u>58.00</u>	<u>-5.4%</u>

Students:

Total Membership	731	729	627	-14.0%
Special Education	69	71	71	0.0%
ELA	218	200	200	0.0%
At Risk	133	132	132	0.0%

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,780,110	\$2,774,819	\$3,317,005	71.4%	19.5%	\$4,594
Benefits	601,872	609,375	781,872	16.8%	28.3%	1,083
Purchased Services	197,500	165,050	204,774	4.4%	24.1%	284
Supplies & Equipment	368,432	306,190	341,926	7.4%	11.7%	474
Total	<u>\$3,947,914</u>	<u>\$3,855,434</u>	<u>\$4,645,577</u>	<u>100.0%</u>	<u>20.5%</u>	<u>\$6,434</u>

Expenditures by Program:

Regular Instruction	2,457,326	\$2,417,529	\$2,908,102	62.6%	20.3%	\$4,028
Athletics/Activities	380,976	356,782	304,731	6.6%	-14.6%	422
Counseling	190,119	187,532	251,356	5.4%	34.0%	348
Media	110,758	105,705	95,263	2.1%	-9.9%	132
Office	414,132	386,856	587,325	12.6%	51.8%	813
Custodial	394,603	401,030	498,800	10.7%	24.4%	691
Total	<u>\$3,947,914</u>	<u>\$3,855,434</u>	<u>\$4,645,577</u>	<u>100.0%</u>	<u>20.5%</u>	<u>\$6,434</u>

Staff:

Teachers	43.32	45.01	48.84	8.5%
Teacher Assistants	0.25	0.25	2.07	728.0%
Administrators	2.00	2.50	3.75	50.0%
Secretaries	4.50	4.50	4.50	0.0%
Custodians	4.00	4.00	5.00	25.0%
Total	<u>54.07</u>	<u>56.26</u>	<u>64.16</u>	<u>14.0%</u>

Students:

Total Membership	731	729	722	-1.0%
Special Education	69	71	71	0.0%
ELA	218	200	200	0.0%
At Risk	133	132	132	0.0%

EAGLE COUNTY SCHOOLS
Eagle, Colorado

RED CANYON HIGH SCHOOL

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

Colors: Red and Silver

SCHOOL PROFILE

Red Canyon High School is one of 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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$570,792	\$587,843	\$583,878	74.1%	-0.7%	\$5,839
Benefits	117,787	128,087	142,065	18.0%	10.9%	1,421
Purchased Services	18,001	30,500	28,000	3.6%	-8.2%	280
Supplies & Equipment	28,274	35,220	34,000	4.3%	-3.5%	340
Total	<u>\$734,854</u>	<u>\$781,650</u>	<u>\$787,943</u>	<u>100.0%</u>	<u>0.8%</u>	<u>\$7,879</u>

Expenditures by Program:						
Regular Instruction	\$470,968	\$502,731	\$537,178	68.2%	6.9%	\$5,372
Athletics/Activities	3,528	-	-	0.0%	0.0%	-
Counseling	78,964	86,519	42,118	5.3%	-51.3%	421
Office	143,271	145,094	160,082	20.3%	10.3%	1,601
Custodial	38,123	47,306	48,565	6.2%	2.7%	486
Total	<u>\$734,854</u>	<u>\$781,650</u>	<u>\$787,943</u>	<u>100.0%</u>	<u>0.8%</u>	<u>\$7,879</u>

Staff:				
Teachers	7.52	8.86	7.85	-11.4%
Administrators	1.00	1.00	1.00	0.0%
Secretaries	1.00	1.00	1.00	0.0%
Custodians	0.45	0.50	0.50	0.0%
Total	<u>9.97</u>	<u>11.36</u>	<u>10.35</u>	<u>-8.9%</u>

Students:				
Total Membership	100	102	100	-2.0%
Special Education	-	-	-	0.0%
ELA	8	36	36	100.0%
At Risk	-	-	-	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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$ -	\$ -	\$ 467,555	44.2%	0	\$7,193
Benefits	-	-	110,359	10.4%	0.0%	1,698
Purchased Services	-	-	-	0.0%	0.0%	0
Supplies & Equipment	-	-	480,000	45.4%	0.0%	7,385
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,057,914</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$16,276</u>

Expenditures by Program:						
Regular Instruction	\$ -	\$ -	\$ 488,980	46.2%	0.0%	\$7,523
Athletics/Activities	-	-	-	0.0%	0.0%	-
Counseling	-	-	-	0.0%	0.0%	0
Office	-	-	568,934	53.8%	0.0%	8,753
Custodial	-	-	-	0.0%	0.0%	0
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,057,914</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$16,276</u>

Staff:				
Teachers	0.00	0.00	2.00	0.0%
Teacher Assistants	0.00	0.00	0.00	0.0%
Administrators	0.00	0.00	0.00	0.0%
Secretaries	0.00	0.00	0.00	0.0%
Custodians	0.00	0.00	0.00	0.0%
Total	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>0.0%</u>

Students:				
Total Membership	0	0	65	0.0%
Special Education	0	0	0	0.0%
ELA	0	0	0	0.0%
At Risk	0	0	0	0.0%

EAGLE COUNTY SCHOOLS

Eagle, Colorado

TOTAL SPECIAL PROGRAMS

	2007-08 Budget	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$4,108,551	\$5,003,289	\$4,953,532	74.1%	-1.0%	\$1,825
Benefits	912,525	1,218,530	1,288,233	19.3%	5.7%	474
Purchased Services	304,770	251,190	340,082	5.1%	35.4%	125
Supplies & Equipment	52,804	108,045	100,741	1.5%	-6.8%	37
Total	<u>\$5,378,651</u>	<u>\$6,581,054</u>	<u>\$6,682,588</u>	<u>100.0%</u>	<u>1.5%</u>	<u>\$2,461</u>

Expenditure by Program:

Special Education	\$3,103,170	\$3,767,451	\$4,000,971	59.9%	6.2%	\$1,474
Second Language Acquisition	1,476,775	1,844,023	1,787,441	26.7%	-3.1%	658
Preschool	798,706	969,580	894,176	13.4%	-7.8%	329
	<u>\$5,378,651</u>	<u>\$6,581,054</u>	<u>\$6,682,588</u>	<u>100.0%</u>	<u>1.5%</u>	<u>\$2,461</u>

Staff:

Teachers	49.70	61.23	61.23		0.0%
Teacher Assistants	44.02	52.40	52.40		0.0%
Nurses	2.60	2.60	2.60		0.0%
Health Aides	8.65	8.65	8.65		0.0%
Other Classified	8.27	1.50	2.00		33.3%
Directors	2.00	2.50	2.50		0.0%
	<u>115.24</u>	<u>128.88</u>	<u>129.38</u>		<u>0.4%</u>

Students:

Special Education	503	529	529		0.0%
ELA	1,952	2,074	2,074		0.0%
Preschool	112	112	112		0.0%

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.

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,441,725	\$2,809,138	\$2,975,551	74.4%	5.9%	\$5,625
Benefits	522,195	716,651	791,185	19.8%	10.4%	1,496
Purchased Services	130,701	190,617	190,417	4.8%	-0.1%	360
Supplies & Equipment	8,548	51,045	43,818	1.1%	-14.2%	83
Total	<u>\$3,103,170</u>	<u>\$3,767,451</u>	<u>\$4,000,971</u>	<u>100.0%</u>	<u>6.2%</u>	<u>\$7,563</u>

Expenditures by Program:

Moderate Needs	\$1,085,938	\$1,356,991	\$1,427,085	35.7%	5.2%	\$2,698
Cognitive Needs	834,480	888,571	1,106,163	27.6%	24.5%	2,091
Affective Needs	362,916	320,229	159,785	4.0%	-50.1%	302
Nursing	368,220	435,697	481,637	12.0%	10.5%	910
Social Worker	-	96,800	-	0.0%	0.0%	0
Speech Language	441,914	274,565	347,609	8.7%	26.6%	657
Out of District Services	(116,315)	170,510	173,967	4.3%	2.0%	329
Director of Special Ed	126,018	224,088	304,725	7.6%	36.0%	576
Total	<u>\$3,103,170</u>	<u>\$3,767,451</u>	<u>\$4,000,971</u>	<u>100.0%</u>	<u>6.2%</u>	<u>\$7,563</u>

Staff:

Teachers	29.39	28.80	28.80	0.0%
Teachers Assistants	22.00	29.50	29.50	0.0%
Nurses	2.60	2.60	2.60	0.0%
Health Aides	8.65	8.65	8.65	0.0%
Admin. Assistant	0.50	0.50	0.50	0.0%
Speech & Language	5.22	5.22	5.22	0.0%
Dir. of Special Ed	1.00	1.00	1.00	0.0%
	<u>69.36</u>	<u>76.27</u>	<u>76.27</u>	<u>0.0%</u>

Students:	503	529	529	0.0%
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EAGLE COUNTY SCHOOLS

Eagle, Colorado

ENGLISH LANGUAGE ACQUISITION PROGRAM

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

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,195,260	\$1,472,837	\$1,412,885	79.0%	-4.1%	\$681
Benefits	267,492	319,413	328,173	18.4%	2.7%	158
Purchased Services	4,262	12,573	14,000	0.8%	10.2%	7
Supplies & Equipment	9,761	39,200	32,383	1.8%	-17.4%	16
Total	<u>\$1,476,775</u>	<u>\$1,844,023</u>	<u>\$1,787,441</u>	<u>100.0%</u>	<u>-3.1%</u>	<u>\$862</u>

Expenditures by Program:

Regular Instruction	\$1,373,506	\$1,690,003	\$1,593,153	89.1%	-5.7%	\$768
Supervision of ELA	103,270	154,020	194,288	10.9%	20.7%	94
Total	<u>\$1,476,775</u>	<u>\$1,844,023</u>	<u>\$1,787,441</u>	<u>100.0%</u>	<u>-3.1%</u>	<u>\$862</u>

Staff:

Director	1.00	1.00	1.00	0.0%
Secretary	0.50	0.50	0.50	0.0%
Teachers	16.81	22.21	22.21	0.0%
Teacher Assistants	4.85	2.00	2.00	0.0%
Translator	1.00	1.00	1.00	0.0%
Total	<u>24.16</u>	<u>26.71</u>	<u>26.71</u>	<u>0.0%</u>

Students:	1,952	2,074	2,074	0.0%
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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.

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$471,566	\$721,314	\$565,096	63.2%	-21.7%	\$5,046
Benefits	122,838	182,466	168,875	18.9%	-7.4%	1,508
Purchased Services	169,807	48,000	135,665	15.2%	182.6%	1,211
Supplies & Equipment	34,495	17,800	24,540	2.7%	37.9%	219
Total	<u>\$798,706</u>	<u>\$969,580</u>	<u>\$894,176</u>	<u>100.0%</u>	<u>-7.8%</u>	<u>\$7,984</u>

Expenditures by Program:						
Office	\$250,725	\$199,977	\$199,306	22.3%	-0.3%	\$1,780
CPP Preschool	547,981	565,608	459,736	51.4%	-18.7%	4,105
Special Ed Preschool	-	203,995	235,134	26.3%	15.3%	2,099
Total	<u>\$798,706</u>	<u>\$969,580</u>	<u>\$894,176</u>	<u>100.0%</u>	<u>-7.8%</u>	<u>\$7,984</u>

Staff:					
Director	0.00	0.50	0.50		0.0%
Teachers	3.50	5.00	5.00		0.0%
Teacher Assistants	17.17	20.90	20.90		0.0%
Secretary	0.00	0.50	0.50		0.0%
Other Classified	1.05	0.00	0.00		0.0%
	<u>21.72</u>	<u>26.90</u>	<u>26.90</u>		<u>0.0%</u>

Students:					
Membership	112	112	112	100.0%	0.0%
Special Education	43	47	47	42.0%	0.0%
At Risk	62	62	62	55.4%	0.0%

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

Expenditures by Object:	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Salaries	\$3,174,705	\$3,775,140	\$3,701,865	47.9%	-1.9%	\$693
Benefits	680,413	841,475	833,302	10.8%	-1.0%	156
Purchased Services	1,883,904	2,014,520	1,987,528	25.7%	-1.3%	372
Supplies & Equipment	1,423,146	1,760,869	1,210,296	15.7%	-31.3%	227
Total	\$7,162,168	\$8,392,004	\$7,732,991	100.0%	-7.9%	\$1,447

Expenditure by Program:

BOE & Superintendent	\$773,121	\$917,999	\$893,518	11.6%	-2.7%	\$167
Business Services	1,310,395	1,551,502	1,063,994	13.8%	-31.4%	199
Curriculum	1,035,504	1,196,950	1,115,691	14.4%	-6.8%	209
Community Relations	216,782	233,595	209,546	2.7%	-10.3%	39
Assessment	66,612	241,988	91,254	1.2%	-62.3%	17
Staff Development	271,823	442,726	472,919	6.1%	6.8%	89
Human Resources	384,645	425,013	332,740	4.3%	-21.7%	62
Maintenance	1,559,554	1,699,697	1,368,084	17.7%	-19.5%	256
Technology	1,543,732	1,682,534	2,185,245	28.3%	29.9%	409
Total	\$7,162,168	\$8,392,004	\$7,732,991	100.0%	-7.9%	\$1,447

Staffing:

Secretaries	5.50	5.00	5.00	0.0%
Maintenance	15.50	17.50	17.50	0.0%
Custodians	0.63	1.63	1.63	0.0%
Other Classified	22.30	24.80	24.80	0.0%
Teacher	3.00	4.00	4.00	0.0%
Administrators	7.50	7.50	7.50	0.0%
Total	54.43	60.43	60.43	0.0%

EAGLE COUNTY SCHOOLS

ASSESSMENT

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$4,108	\$123,324	\$9,000	9.9%	-92.7%	\$2
Benefits	1,322	24,084	720	0.8%	-97.0%	0
Purchased Services	1,318	12,730	6,000	6.6%	-52.9%	1
Supplies & Equipment	59,865	81,850	75,534	82.8%	-7.7%	14
Total	<u>\$66,612</u>	<u>\$241,988</u>	<u>\$91,254</u>	<u>100.0%</u>	<u>-62.3%</u>	<u>\$17</u>

Expenditures by Program:

Assessment	\$ -	\$ 132,952	\$ -	0.0%	0.0%	\$0
Evaluation of Instruction	66,612	109,036	91,254	100.0%	-16.3%	17
Total	<u>\$66,612</u>	<u>\$241,988</u>	<u>\$91,254</u>	<u>100.0%</u>	<u>-62.3%</u>	<u>\$17</u>

Staff:

Secretary	-	0.50	0.50		0.0%	
	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>		<u>0.0%</u>	

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BOARD OF EDUCATION AND SUPERINTENDENT

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$271,895	\$330,358	\$286,469	32.1%	-13.3%	\$54
Benefits	60,845	53,641	51,324	5.7%	-4.3%	10
Purchased Services	368,114	373,715	385,840	43.2%	3.2%	72
Supplies & Equipment	72,266	160,285	169,885	19.0%	6.0%	32
Total	<u>\$773,121</u>	<u>\$917,999</u>	<u>\$893,518</u>	<u>100.0%</u>	<u>-2.7%</u>	<u>\$167</u>

Expenditures by Program:

Board of Education	\$319,740	\$323,169	\$310,395	34.7%	-4.0%	\$58
Superintendent's Office	292,385	280,913	338,676	37.9%	20.6%	63
Custodial	87,183	198,249	157,007	17.6%	-20.8%	29
District Office Expenses	73,813	115,668	87,440	9.8%	-24.4%	16
Total	<u>\$773,121</u>	<u>\$917,999</u>	<u>\$893,518</u>	<u>100.0%</u>	<u>-2.7%</u>	<u>\$167</u>

Staff:

Superintendent	1.00	1.00	1.00		0.0%
Administrative Assistant	1.00	1.00	1.00		0.0%
Custodian	0.50	1.50	1.50		0.0%
	<u>2.50</u>	<u>3.50</u>	<u>3.50</u>		<u>0.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

BUSINESS SERVICES

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$375,782	\$367,711	\$415,366	39.0%	13.0%	\$78
Benefits	70,991	74,798	85,828	8.1%	14.7%	16
Purchased Services	622,439	663,000	541,800	50.9%	-18.3%	101
Supplies & Equipment	241,184	445,993	21,000	2.0%	-95.3%	4
Total	<u>\$1,310,395</u>	<u>\$1,551,502</u>	<u>\$1,063,994</u>	<u>100.0%</u>	<u>-31.4%</u>	<u>\$199</u>

Expenditures by Program:

Business Services	\$681,693	\$868,830	\$506,638	47.6%	-41.7%	\$95
Central Delivery	26,327	28,672	27,556	2.6%	-3.9%	5
Risk Management	603,184	654,000	529,800	49.8%	-19.0%	99
Fundraising	(808)	-	-	0.0%	0.0%	0
Total	<u>\$1,310,395</u>	<u>\$1,551,502</u>	<u>\$1,063,994</u>	<u>100.0%</u>	<u>-31.4%</u>	<u>\$199</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	3.00	0.0%
Fund Raiser	0.50	0.00	0.00	0.0%
Central Delivery Driver	0.80	0.80	0.80	0.0%
	<u>6.30</u>	<u>5.80</u>	<u>5.80</u>	<u>0.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

COMMUNITY RELATIONS

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$93,164	\$105,266	\$106,847	51.0%	1.5%	\$20
Benefits	19,839	22,512	25,542	12.2%	13.5%	5
Purchased Services	93,081	98,382	7,000	3.3%	-92.9%	1
Supplies & Equipment	10,698	7,435	70,157	33.5%	843.6%	13
Total	<u>\$216,782</u>	<u>\$233,595</u>	<u>\$209,546</u>	<u>100.0%</u>	<u>-10.3%</u>	<u>\$39</u>

Expenditures by Program:						
Community Relations	\$216,782	\$233,595	\$209,546	100.0%	-10.3%	\$39
Grant Writer	-	90,750	-	0.0%	-100.0%	\$0
Total	<u>\$216,782</u>	<u>\$233,595</u>	<u>\$209,546</u>	<u>100.0%</u>	<u>-10.3%</u>	<u>\$39</u>

Staff:				
Communications Coord.	1.50	2.00	2.00	0.0%
Grant Writer	0.00	1.00	1.00	0.0%
	<u>1.50</u>	<u>3.00</u>	<u>3.00</u>	<u>0.0%</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

HUMAN RESOURCES

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$233,754	\$243,343	\$224,994	67.6%	-7.5%	\$42
Benefits	73,144	109,107	34,883	10.5%	-68.0%	7
Purchased Services	70,656	38,313	38,613	11.6%	0.8%	7
Supplies & Equipment	7,091	34,250	34,250	10.3%	0.0%	6
Total	<u>\$384,645</u>	<u>\$425,013</u>	<u>\$332,740</u>	<u>100.0%</u>	<u>-21.7%</u>	<u>\$62</u>

Expenditures by Program:						
Human Resources	\$384,645	\$425,013	\$332,740	100.0%	-21.7%	\$62
Total	<u>\$384,645</u>	<u>\$425,013</u>	<u>\$332,740</u>	<u>100.0%</u>	<u>-21.7%</u>	<u>\$62</u>

Staff:					
Director	1.00	1.00	1.00		0.0%
Human Resource Manager	0.00	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>4.00</u>	<u>5.00</u>	<u>5.00</u>		<u>0.0%</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

LEARNING SERVICES

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$339,641	\$505,862	\$584,334	52.4%	15.5%	\$109
Benefits	63,444	99,619	89,032	8.0%	-10.6%	17
Purchased Services	81,916	130,850	83,075	7.4%	-36.5%	16
Supplies & Equipment	550,503	460,619	359,250	32.2%	-22.0%	67
Total	<u>\$1,035,504</u>	<u>\$1,196,950</u>	<u>\$1,115,691</u>	<u>100.0%</u>	<u>-6.8%</u>	<u>\$209</u>

Expenditures by Program:

Improvement of Instruction	\$554,164	\$521,629	\$556,742	49.9%	6.7%	104
Curriculum	481,340	428,804	344,879	30.9%	-19.6%	65
District Media Program	-	105,767	204,339	18.3%	48.2%	38
School Resource Officers	-	50,000	-	0.0%	0.0%	0
Fundraising	-	90,750	-	0.0%	0.0%	0
Nursing	-	-	9,731	0.0%	0.0%	2
Total	<u>\$1,035,504</u>	<u>\$1,196,950</u>	<u>\$1,115,691</u>	<u>100.0%</u>	<u>-6.8%</u>	<u>\$209</u>

Staff:

Directors of Levels	2.00	2.00	2.00	0.0%
Secretary	2.00	1.00	1.00	0.0%
	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.0%</u>

EAGLE COUNTY SCHOOLS

PROFESSIONAL DEVELOPMENT

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$191,741	\$340,407	\$302,813	64.0%	-11.0%	\$57
Benefits	36,880	65,699	132,986	28.1%	102.4%	25
Purchased Services	23,599	15,000	15,000	3.2%	0.0%	3
Supplies & Equipment	19,602	21,620	22,120	4.7%	2.3%	4
Total	<u>\$271,823</u>	<u>\$442,726</u>	<u>\$472,919</u>	<u>100.0%</u>	<u>6.8%</u>	<u>\$89</u>

Expenditures by Program:						
Staff Training	\$148,795	\$268,222	\$472,419	99.9%	76.1%	\$88
Evaluation of Instruction	-	28,494	-	0.0%	-100.0%	0
Tchr Advancement Prog	123,028	146,010	500	0.1%	-99.7%	0
Total	<u>\$271,823</u>	<u>\$442,726</u>	<u>\$472,919</u>	<u>100.0%</u>	<u>6.8%</u>	<u>\$89</u>

Staff:				
Dir of Staff Development	0.50	0.50	0.50	0.0%
Instructional Coaches	3.00	4.00	4.00	0.0%
Secretary	0.50	0.50	0.50	0.0%
	<u>4.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

MAINTENANCE

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$876,795	\$899,641	\$642,035	46.9%	-28.6%	\$120
Benefits	192,432	213,466	159,049	11.6%	-25.5%	30
Purchased Services	89,646	192,190	201,600	14.7%	4.9%	38
Supplies & Equipment	400,682	394,400	365,400	26.7%	-7.4%	68
Total	<u>\$1,559,554</u>	<u>\$1,699,697</u>	<u>\$1,368,084</u>	<u>100.0%</u>	<u>-19.5%</u>	<u>\$256</u>

Expenditures by Program:						
Supervision of Maintenance	\$174,380	\$165,008	\$173,600	12.8%	5.2%	\$32
Maintenance	969,601	1,162,836	886,473	64.8%	-23.8%	166
Custodial	237,207	217,317	206,316	15.1%	-5.1%	39
Grounds Care	109,493	101,036	101,695	7.4%	0.7%	19
Maintenance Vehicles	68,874	53,500	-	0.0%	-100.0%	0
Total	<u>\$1,559,554</u>	<u>\$1,699,697</u>	<u>\$1,368,084</u>	<u>100.0%</u>	<u>-19.5%</u>	<u>\$256</u>

Staff:

Director of Maintenance	1.00	1.00	1.00	0.0%
Secretary	1.00	1.00	1.00	0.0%
Maintenance Specialist	8.00	9.00	9.00	0.0%
Preventative Maintenance	4.00	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>17.63</u>	<u>19.63</u>	<u>19.63</u>	<u>0.0%</u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

TECHNOLOGY

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$787,826	\$859,228	\$1,130,007	51.7%	31.5%	\$211
Benefits	161,517	178,549	253,938	11.6%	42.2%	48
Purchased Services	533,135	490,340	708,600	32.4%	44.5%	133
Supplies & Equipment	61,254	154,417	92,700	4.2%	-40.0%	17
Total	<u>\$1,543,732</u>	<u>\$1,682,534</u>	<u>\$2,185,245</u>	<u>100.0%</u>	<u>29.9%</u>	<u>\$409</u>

Expenditures by Program:						
Technology	\$1,543,732	\$1,682,534	\$2,185,245	100.0%	29.9%	\$409
Total	<u>\$1,543,732</u>	<u>\$1,682,534</u>	<u>\$2,185,245</u>	<u>100.0%</u>	<u>29.9%</u>	<u>\$409</u>

Staff:				
Director of Technology	1.00	1.00	1.00	0.0%
Administrative Assistant	0.50	1.00	1.00	0.0%
System Administrators	3.00	3.00	3.00	0.0%
Network Support Specialist	9.00	10.00	10.00	0.0%
Electrical Repair	1.00	0.00	0.00	0.0%
	<u>14.50</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 \$251,421,304 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>
2009-10	8,406,602	6,425,000	14,831,602
2010-11	8,127,093	6,765,000	14,892,093
2011-12	7,857,763	7,025,000	14,882,763
2012-2017	34,026,373	40,110,000	74,136,373
2017-2022	22,884,450	51,030,000	73,914,450
2022-2027	8,460,625	65,135,000	73,595,625
Total	<u>\$89,762,906</u>	<u>\$176,490,000</u>	<u>\$266,252,906</u>

The computation of the district's legal debt margin is determined as 20 percent of assessed valuation, less the principal amount of bonded debt outstanding. As of June 30, 2009 the legal debt margin calculation is estimated to be as follows:

2008 estimated assessed valuation	\$2,995,428,041
Times – Limitation Percent	<u>x 20%</u>
Legal Debt Limit	\$ 599,085,608
Less Outstanding Bonded Debt	<u>(251,421,304)</u>
Legal Debt Margin	<u>\$ 347,657,567</u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BOND REDEMPTION FUND

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Fund Balance	<u>\$10,346,932</u>	<u>\$ 10,599,253</u>	<u>\$ 10,346,932</u>	<u>\$ 10,818,090</u>
Revenue:				
Property taxes	14,717,583	15,000,000	15,000,000	15,135,560
Total Revenue	<u>14,717,583</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>15,135,560</u>
Funds Available	<u><u>\$ 25,064,515</u></u>	<u><u>\$ 25,599,253</u></u>	<u><u>\$ 25,346,932</u></u>	<u><u>\$ 25,953,650</u></u>
Expenditures:				
Principal	\$ 6,465,000	\$ 6,150,000	\$ 6,150,000	\$ 6,425,000
Interest	8,954,135	8,684,794	8,684,794	8,406,602
Paying agent fees	900	2,000	2,000	2,000
Total Expenditures	<u>15,420,035</u>	<u>14,836,794</u>	<u>14,836,794</u>	<u>14,833,602</u>
Appropriated Reserve (EFB)	<u>9,644,480</u>	<u>10,762,459</u>	<u>10,510,138</u>	<u>11,120,048</u>
Appropriation	<u><u>\$ 25,064,515</u></u>	<u><u>\$ 25,599,253</u></u>	<u><u>\$ 25,346,932</u></u>	<u><u>\$ 25,953,650</u></u>
 Mill Levy	 5.710	 5.008	 5.008	 4.619
Assessed Valuation	\$2,715,302,586	\$2,995,428,041	\$2,995,428,041	\$3,276,477,632

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 with the remainder being spend in 2008-09 and 2009-10.

EAGLE COUNTY SCHOOLS
Eagle, Colorado

BUILDING FUND

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Fund Balance	<u>\$126,593,616</u>	<u>\$ 98,745,224</u>	<u>\$ 85,607,917</u>	<u>\$35,065,968</u>
Revenue:				
Bond proceeds	-	-	-	-
Bond premium	-	-	-	-
Interest	<u>4,283,855</u>	<u>1,253,835</u>	<u>3,069,962</u>	<u>500,000</u>
Total Revenue	<u>4,283,855</u>	<u>1,253,835</u>	<u>1,253,835</u>	<u>500,000</u>
Funds Available	<u><u>\$130,877,471</u></u>	<u><u>\$ 99,999,059</u></u>	<u><u>\$ 99,999,059</u></u>	<u><u>\$35,565,968</u></u>
Expenditures:				
New Battle Mountain High School	19,004,678	53,100,000	32,995,322	10,005,968
Renovate Eagle Valley High School	3,222,256	17,837,445	11,777,744	20,000,000
New Red Canyon High School East	2,246,019	952,559	76,663	-
June Creek Elementary	14,274,701	6,173,000	5,258,851	-
Miller Ranch Road Improvements	-	1,800,000	-	-
Battle Mountain High Renovation	-	-	40,000	2,960,000
District Wide Projects	2,994,424	-	-	600,000
Energy Efficiency	2,511,054	-	1,271,786	-
Technology	1,016,422	-	221,042	-
ECCA Commons Room/Gym	-	-	-	2,000,000
Total Expenditures	<u>45,269,554</u>	<u>79,863,004</u>	<u>51,641,408</u>	<u>35,565,968</u>
Appropriated Reserve	<u>85,607,917</u>	<u>20,136,055</u>	<u>48,357,651</u>	-
Appropriation	<u><u>\$130,877,471</u></u>	<u><u>\$ 99,999,059</u></u>	<u><u>\$ 99,999,059</u></u>	<u><u>\$35,565,968</u></u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

CAPITAL RESERVE FUND

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

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

Revenues: The revenue for this fund is a property tax allocation. The state required minimum is \$298 per funded pupil and the maximum is \$800 per funded pupil. The District determines the total dollars available based on the current funded pupil count. Insurance expenditures are projected and funded. The remaining dollars are then allocated to the Capital Reserve 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

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Fund Balance	\$ 3,963,119	\$ 2,357,360	\$ 1,938,841	\$ 600,893
Revenue:				
Property tax allocation	1,535,190	1,567,164	1,567,164	1,587,802
Other local income	-	2,500,000	2,500,000	-
Total Revenue	<u>1,535,190</u>	<u>4,067,164</u>	<u>4,067,164</u>	<u>1,587,802</u>
Funds Available	<u>\$ 5,498,309</u>	<u>\$ 6,424,524</u>	<u>\$ 6,006,005</u>	<u>\$ 2,188,695</u>
Expenditures:				
Facility improvements	\$ 2,287,215	\$ 1,000,000	\$ 1,000,000	\$ 801,000
Charter school facility projects	25,192	80,000	80,000	-
Buses	448,950	558,000	558,000	448,185
Cars, truck and suburbans	124,309	130,000	130,000	-
District Office		700,000	700,000	80,000
Instructional computers	673,803	730,000	730,000	655,000
Americans with Disabilities	-	200,000	200,000	-
Total Expenditures	<u>3,559,469</u>	<u>3,398,000</u>	<u>3,398,000</u>	<u>1,984,185</u>
Reserve	<u>1,938,840</u>	<u>3,026,524</u>	<u>2,608,005</u>	<u>204,510</u>
Appropriation	<u>\$ 5,498,309</u>	<u>\$ 6,424,524</u>	<u>\$ 6,006,005</u>	<u>\$ 2,188,695</u>

Other Local Income is an equal offset of the cost the
new distrist office from the proposed sale of land in Gypsum.

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 \$7,154 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

CHARTER SCHOOL EDUCATION

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,290,394	\$3,261,658	\$3,227,480	68.5%	-1.0%	\$9,549
Benefits	536,897	251,330	255,496	5.4%	1.7%	756
Purchased Services	196,144	782,168	806,432	17.1%	3.1%	2,386
Supplies & Equipment	638,029	433,245	424,596	9.0%	-2.0%	1,256
Total	<u>\$3,661,464</u>	<u>\$4,728,401</u>	<u>\$4,714,004</u>	<u>100.0%</u>	<u>-0.3%</u>	<u>\$13,947</u>

Expenditures by Program:						
Regular Instruction	\$2,382,239	\$3,155,983	\$3,147,931	66.8%	-0.3%	\$9,313
Athletics/Activities	9,742	14,898	14,898	0.3%	0	44
Counseling	90,339	98,952	98,304	2.1%	0	291
Media	12,424	19,000	19,000	0.4%	0	56
Office	676,182	823,162	819,676	17.4%	0	2,425
District Services	143,159	195,112	194,718	4.1%	0	576
Custodial	347,378	421,294	419,477	8.9%	0	1,241
Total	<u>\$3,661,464</u>	<u>\$4,728,401</u>	<u>\$4,714,004</u>	<u>100.0%</u>	<u>-0.3%</u>	<u>\$13,947</u>

Staff:				
Teachers	32.40	34.40	34.40	0.0%
Teachers Assistants	1.43	1.43	1.43	0.0%
Administrators	4.00	4.00	4.00	0.0%
Secretaries	3.00	2.00	2.00	0.0%
Other Classified	2.00	2.00	2.00	0.0%
Total	<u>42.83</u>	<u>43.83</u>	<u>43.83</u>	<u>0.0%</u>

Students:				
Total Membership	326	348	338	-2.9%
Special Education	17	17	17	0.0%
ELA	30	52	50	-3.8%
At Risk	0	40	40	0.0%

EAGLE COUNTY SCHOOLS

Eagle, Colorado

EAGLE COUNTY CHARTER ACADEMY

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,646,263	\$2,735,494	\$2,735,494	75.4%	0.0%	\$9,498
Benefits	343,658	127,665	127,665	3.5%	0.0%	\$443
Purchased Services	56,675	418,984	418,984	11.5%	0.0%	\$1,455
Supplies & Equipment	326,607	347,048	347,048	9.6%	0.0%	\$1,205
Total	<u>\$2,373,203</u>	<u>\$3,629,191</u>	<u>\$3,629,191</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$12,601</u>

Expenditures by Program:

Regular Instruction	1,661,771	\$2,541,243	\$2,541,243	70.0%	0.0%	\$8,824
Athletics/Activities	9,742	14,898	14,898	0.4%	0.0%	\$52
Counseling	32,353	49,476	49,476	1.4%	0.0%	\$172
Media	12,424	19,000	19,000	0.5%	0.0%	\$66
Office	364,221	556,981	556,981	15.3%	0.0%	\$1,934
District Services	107,934	165,056	165,056	4.5%	0.0%	\$573
Custodial	184,757	282,537	282,537	7.8%	0.0%	\$981
Total	<u>\$2,373,203</u>	<u>\$3,629,191</u>	<u>\$3,629,191</u>	<u>100.0%</u>	<u>0.0%</u>	<u>\$12,601</u>

Staff:

Teachers	24.40	24.40	24.40
Teacher Assistants	1.43	1.43	1.43
Administrators	2.00	2.00	2.00
Secretary	1.00	1.00	1.00
Custodians	0.00	0.00	0.00
Other Classified	0.00	0.00	0.00
Total	<u>28.83</u>	<u>28.83</u>	<u>28.83</u>

Students:

Total Membership	288	288	288
Special Education	17	17	17
ELA	0	0	0
At Risk	0	0	0

EAGLE COUNTY SCHOOLS
Eagle, Colorado

NEW AMERICA CHARTER SCHOOL

	2007-08 Actual	2008-09 Budget	2009-10 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	644,131	\$526,164	\$491,986	45.4%	-6.5%	\$9,840
Benefits	193,239	123,665	127,831	11.8%	3.4%	\$2,557
Purchased Services	139,469	363,184	387,448	35.7%	6.7%	\$7,749
Supplies & Equipment	311,422	86,197	77,548	7.1%	-10.0%	\$1,551
Total	<u>1,288,261</u>	<u>1,099,210</u>	<u>1,084,813</u>	<u>100.0%</u>	<u>-1.3%</u>	<u>\$21,696</u>

Expenditures by Program:						
Regular Instruction	720,468	\$614,740	606,688	55.9%	-1.3%	\$12,134
Counseling	57,985	49,476	48,828	4.5%	-1.3%	\$977
Office	311,961	266,181	262,695	24.2%	-1.3%	\$5,254
District Services	35,225	30,056	29,662	2.7%	-1.3%	\$593
Custodial	162,622	138,757	136,940	12.6%	-1.3%	\$2,739
Total	<u>1,288,261</u>	<u>\$1,099,210</u>	<u>\$1,084,813</u>	<u>100.0%</u>	<u>-1.3%</u>	<u>\$21,696</u>

Staff:				
Teachers	8.00	10.00	10.00	0.0%
Administrators	2.00	2.00	2.00	0.0%
Secretaries	2.00	1.00	1.00	0.0%
Other Classified	2.00	2.00	2.00	0.0%
Total	<u>14.00</u>	<u>15.00</u>	<u>15.00</u>	<u>0.0%</u>

Students:				
Total Membership	38	60	50.00	-16.7%
ELA	30	52	50	-3.8%
At Risk	-	40	40	0.0%

EAGLE COUNTY SCHOOLS

Eagle, Colorado

DESIGNATED PURPOSE GRANTS FUND

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

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

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

Significant grants currently received by the district include:

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

DESIGNATED PURPOSE GRANT FUND

<u>CFDA Number</u>	<u>Grant</u>	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Estimated</u>	<u>2009-10 Budget</u>
84.048	Carl Perkins	38,041	18,000	-	40,800
State	Charter School Cap.Construction	-	50,000	50,000	51,000
State	Eagle County ADAD	24,315	12,500	12,500	25,500
	ECAC	-	-	-	979,000
93.600	Headstart	463,715	468,000	424,639	577,157
84.196	Homeless	28,921	24,000	25,000	40,800
84.011	Migrant Education	3,012	16,000	60,000	30,600
84.009	Special Education Child Find	10,852	10,000	-	12,240
84.173	Special Education Preschool	18,617	18,000	-	25,500
84.010	Title I Literacy	338,155	381,949	381,951	430,300
84.010	Title I, School Improvement	-	128,440	-	-
	Title I ARRA 2009-10	-	-	-	232,000
84.367	Title II, Teacher Quality	92	-	125,549	-
84.164	Title II, Technology	13,599	3,594	3,593	4,590
84.162	Title III, Immigrant Education	30,023	166,573	177,927	156,060
84.162	Title III, 15% ELL Set Aside	-	-	-	30,600
84.186	Title IV Drug Free	4,006	11,703	11,737	15,300
84.298	Title V, Innovative	179	-	-	7,752
84.374	Teacher Incentive (TIF)	1,266,527	1,083,341	1,666,958	816,258
3.193	CTAG	-	-	283,500	-
5.01	Achievement Gap	125,956	-	44,041	-
2.120	Gold Star	5,875	-	-	-
5.290	Bilingual Grant	13,161	-	-	-
5.126	SWAP Grant	-	-	25,243	-
6.01	CTAG - Federal	-	-	96,423	-
1.062	Preschool	10,395	-	648	-
1.09	Teen Parenting	46,699	-	12,500	-
	Other	-	-	-	231,685
Total Revenue and Expenditures		<u>\$2,442,140</u>	<u>\$2,392,100</u>	<u>\$3,402,209</u>	<u>\$3,707,142</u>
Staff:					
	Teachers	6.02	6.29	6.29	6.29
	Teacher Assistants	7.32	7.05	7.05	7.05
	Other Classified	3.73	3.73	3.73	3.73
	Director	0.30	0.30	0.30	0.30
	Total	<u>17.37</u>	<u>17.37</u>	<u>17.37</u>	<u>17.37</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

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Net Assets	<u>\$341,702</u>	<u>\$378,147</u>	<u>\$381,799</u>	<u>\$401,360</u>
Revenue:				
Rental Income	130,603	131,000	131,000	133,661
Deposits Retained	-			
Total Revenue	<u>130,603</u>	<u>131,000</u>	<u>131,000</u>	<u>133,661</u>
Funds Available	\$ 472,305	\$ 509,147	\$ 512,799	\$ 535,021
Expenditures by Program:				
Salaries	\$18,405	19,510	19,510	20,000
Benefits	4,628	5,000	5,000	4,400
Repairs and maintenance	11,468	20,000	20,000	33,000
Utilities	29,257	33,000	33,000	32,000
Depreciation/amortization	26,748	30,000	30,000	35,000
Total Expenditures	<u>90,506</u>	<u>107,510</u>	<u>107,510</u>	<u>124,400</u>
Reserve	381,799	401,637	405,289	410,621
Appropriation	<u>\$ 472,305</u>	<u>\$ 509,147</u>	<u>\$ 512,799</u>	<u>\$ 535,021</u>
Staff:				
Park Manager	<u>0.47</u>	<u>0.47</u>	<u>0.47</u>	<u>0.47</u>
Total	<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 6% increase in premiums is necessary to cover projected claims and medical inflation. The monthly cost for premiums is projected to be:

Single Coverage

	2009-10			2008-09		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Medical	73.20	420.76	493.96	69.70	396.90	466.60
Dental	10.30	56.20	66.50	9.70	53.00	62.70
Subtotal	84.50	476.96	561.46	79.40	449.90	529.30
Vision	8.77	0.00	8.77	8.77	0.00	8.77
Total	93.27	476.96	570.23	88.17	449.90	538.07

Family Coverage

	2009-10			2008-09		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Medical	667.30	420.76	1,088.06	629.50	396.90	1,026.40
Dental	90.00	56.20	146.20	84.90	53.00	137.90
Subtotal	757.30	476.96	1,234.26	714.40	449.90	1,164.30
Vision	31.52	0.00	31.52	31.52	0.00	31.52
Total	788.82	476.96	1,265.78	745.92	449.90	1,195.82

EAGLE COUNTY SCHOOLS
Eagle, Colorado

EMPLOYEE BENEFIT TRUST FUND

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Fund Balance	<u>\$ 373,697</u>	<u>\$ 377,331</u>	<u>\$ 409,248</u>	<u>\$ 690,916</u>
Revenue:				
Contributions	<u>4,449,453</u>	<u>4,700,174</u>	<u>4,465,000</u>	<u>5,244,308</u>
Total Revenue	<u>4,449,453</u>	<u>4,700,174</u>	<u>4,465,000</u>	<u>5,244,308</u>
Funds Available	<u><u>\$ 4,823,150</u></u>	<u><u>\$ 5,077,505</u></u>	<u><u>\$ 4,874,248</u></u>	<u><u>\$ 5,935,224</u></u>
Expenditures:				
Claims	<u>\$ 3,767,076</u>	<u>4,038,714</u>	<u>\$ 4,229,780</u>	<u>4,530,853</u>
Premiums	<u>272,806</u>	<u>273,591</u>	<u>318,000</u>	<u>316,433</u>
Fees	<u>371,386</u>	<u>376,586</u>	<u>318,000</u>	<u>353,570</u>
Supplies	<u>2,634</u>	<u>4,905</u>	<u>5,000</u>	<u>292</u>
Total Expenditures	<u>4,413,902</u>	<u>4,693,796</u>	<u>4,870,780</u>	<u>5,201,148</u>
Appropriated Reserve	<u>409,248</u>	<u>383,709</u>	<u>3,468</u>	<u>734,076</u>
Appropriation	<u><u>\$ 4,823,150</u></u>	<u><u>\$ 5,077,505</u></u>	<u><u>\$ 4,874,248</u></u>	<u><u>\$ 5,935,224</u></u>

EAGLE COUNTY SCHOOLS

Eagle, Colorado

FOOD SERVICE FUND

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

Purpose: The Food Service Fund provides meals at 15 of the 18 schools in the district. The Food Service program also operates a bakery that provides bread, rolls and dessert items for all of the cafeterias as well as for other district programs.

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

School lunch prices will not increase for 2009-10 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

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Net Assets	\$ 107,240	\$ 48,581	\$ 89,266	\$ 5,169
Revenue:				
Food sales	927,920	973,700	973,700	997,900
Federal reimbursement	515,264	530,000	530,000	600,000
USDA donated commodities	67,185	50,000	50,000	50,000
State reimbursement	13,417	14,000	14,000	14,000
Transfer from General Fund	-	97,900	97,900	100,000
Total Revenue	<u>1,523,786</u>	<u>1,665,600</u>	<u>1,665,600</u>	<u>1,761,900</u>
Funds Available	<u>\$ 1,631,026</u>	<u>\$ 1,714,181</u>	<u>\$ 1,754,866</u>	<u>\$ 1,767,069</u>
Expenditures:				
Salaries	\$ 653,815	\$ 711,900	\$ 711,900	\$ 752,700
Benefits	144,610	145,700	145,700	147,550
Purchased services	17,430	12,800	12,800	19,810
Food and milk	653,209	648,100	738,116	677,900
Supplies	50,580	43,500	43,500	41,900
Equipment	9,731	3,300	3,300	9,040
Depreciation/amortization	12,385	13,000	13,000	13,000
Total Expenditures	<u>1,541,760</u>	<u>1,578,300</u>	<u>1,668,316</u>	<u>1,661,900</u>
Reserve	<u>89,266</u>	<u>135,881</u>	<u>86,550</u>	<u>105,169</u>
Appropriation	<u>\$ 1,631,026</u>	<u>\$ 1,714,181</u>	<u>\$ 1,754,866</u>	<u>\$ 1,767,069</u>
Staff:				
Cafeteria Manager	13.00	14.00	14.00	14.00
Cooks	23.00	24.00	24.00	24.00
Director	1.00	1.00	1.00	1.00
Total	<u>37.00</u>	<u>39.00</u>	<u>39.00</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

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Net Assets	<u>\$ 604,931</u>	<u>\$ 1,135,962</u>	<u>\$ 678,909</u>	<u>\$ 755,106</u>
Revenue:				
Student programs	<u>1,751,833</u>	<u>1,755,000</u>	<u>1,755,000</u>	<u>1,772,550</u>
Total Revenue	<u>1,751,833</u>	<u>1,755,000</u>	<u>1,755,000</u>	<u>1,772,550</u>
Funds Available	<u><u>\$ 2,356,764</u></u>	<u><u>\$ 2,890,962</u></u>	<u><u>\$ 2,433,909</u></u>	<u><u>\$ 2,527,656</u></u>
Expenditures:				
Elementary programs	<u>\$ 416,489</u>	<u>\$ 385,000</u>	<u>\$ 385,000</u>	<u>\$ 423,500</u>
Middle school programs	<u>275,856</u>	<u>255,000</u>	<u>255,000</u>	<u>280,500</u>
High school programs	<u>535,486</u>	<u>495,000</u>	<u>495,000</u>	<u>544,500</u>
Public Education Foundation	<u>450,024</u>	<u>416,000</u>	<u>416,000</u>	<u>457,600</u>
Total Expenditures	<u>1,677,855</u>	<u>1,551,000</u>	<u>1,551,000</u>	<u>1,706,100</u>
Reserve	<u>678,909</u>	<u>1,085,273</u>	<u>1,085,273</u>	<u>821,556</u>
Appropriation	<u><u>\$ 2,356,764</u></u>	<u><u>\$ 2,368,073</u></u>	<u><u>\$ 2,368,073</u></u>	<u><u>\$ 2,527,656</u></u>

EAGLE COUNTY SCHOOLS
Eagle, Colorado

TRANSPORTATION FUND

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

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

Revenues: The revenue for the Transportation Fund is property tax revenue and the reimbursement from the state for categorical transportation expenses. The projected mill levy for 2010 is 0.341 mills based on an estimated assessed valuation of \$2,995,428,041.

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

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Estimated</u>	2009-10 <u>Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Property tax	981,283	1,000,000	1,000,000	1,000,000
Specific ownership tax	56,799	66,000	66,000	53,143
State categorical	484,575	518,000	518,000	406,000
Other income	14,471	115,399	115,399	243,194
Transfer	593,035	487,301	642,096	673,713
Total Revenue	<u>2,130,163</u>	<u>2,186,700</u>	<u>2,341,495</u>	<u>2,376,050</u>
Funds Available	<u>\$ 2,130,163</u>	<u>\$ 2,186,700</u>	<u>\$ 2,341,495</u>	<u>\$ 2,376,050</u>
Expenditures:				
Salaries	\$ 1,493,594	\$ 1,475,000	\$ 1,475,000	\$ 1,553,850
Benefits	324,433	324,500	324,500	351,000
Purchased services	49,099	74,300	74,300	72,800
Supplies and equipment	263,037	312,900	467,695	398,400
Total Expenditures	<u>2,130,163</u>	<u>2,186,700</u>	<u>2,341,495</u>	<u>2,376,050</u>
Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriation	<u>\$ 2,130,163</u>	<u>\$ 2,365,000</u>	<u>\$ 2,341,495</u>	<u>\$ 2,376,050</u>
Mill Levy	0.361	0.333	0.333	0.305
Assessed Valuation	\$2,715,302,586	\$2,998,741,114	\$2,998,741,114	\$3,276,477,632
Staff:				
Director of Transportation	1.00	1.00	1.00	1.00
Secretary	2.96	1.85	1.85	1.85
Bus Drivers	33.00	33.50	33.50	33.50
Driver Trainers	0.80	1.09	1.09	1.09
Crossing Guards	3.00	2.00	2.00	2.00
Dispatcher	1.00	1.00	1.00	1.00
Scheduler/Fleet Maint Sup	0.00	1.95	1.95	1.95
Mechanics	3.87	3.74	3.74	3.74
Total	<u>45.63</u>	<u>46.13</u>	<u>46.13</u>	<u>46.13</u>

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EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY (CONTINUED):

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

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

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

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

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

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

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

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

CDE: Colorado Department of Education.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY (CONTINUED):

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

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

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

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

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

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

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

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

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

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

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY (CONTINUED):

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

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

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

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

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

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

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

GFOA: Government Finance Officers Association.

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

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

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

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

Levy: To impose taxes or special assessments.

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY (CONTINUED):

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

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

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

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

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

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

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

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

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

EAGLE COUNTY SCHOOLS

Eagle, Colorado

GLOSSARY (CONTINUED):

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

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

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

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

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

SAAC: School Advisory Accountability Committee

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

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

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

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

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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.