

# Directing Resources *toward* Student Achievement



*A historic perspective on the development  
of Boulder Valley School District  
budget strategy - February 2009*



**Boulder Valley School District**  
*Excellence and Equity*

# Boulder Valley Board of Education

## DISTRICT A\_\_\_\_\_

Helayne Jones, Ed.D., President  
helayne.jones@bvsd.org  
voice-mail: 303.245.5815  
fax: 303.545.6477  
term expires: 2011

## DISTRICT E\_\_\_\_\_

Patti J. Smith  
patti.smith@bvsd.org  
voice-mail: 303.245.5816  
fax: N/A  
term expires: 2009

## DISTRICT B\_\_\_\_\_

Lesley Smith, Ph.D., Vice President  
lesley.smith@bvsd.org  
voice-mail: 303.245.5814  
fax: N/A  
term expires: 2009

## DISTRICT F\_\_\_\_\_

Jean Paxton  
jean.paxton@bvsd.org  
voice-mail: 303.245.5818  
fax: 303.438.8572  
term expires: 2009

## DISTRICT C\_\_\_\_\_

Laurie Albright, Ed.D.  
laurie.albright@bvsd.org  
voice-mail: 303.245.5817  
fax: N/A  
term expires: 2011

## DISTRICT G\_\_\_\_\_

Jim Reed  
jim.reed@bvsd.org  
voice-mail: 303.245.5819  
fax: N/A  
term expires: 2011

## DISTRICT D\_\_\_\_\_

Ken Roberge, Treasurer  
ken.roberge@bvsd.org  
voice-mail: 303.245.5813  
fax: 303.443.3984  
term expires: 2011

SUPERINTENDENT OF SCHOOLS

Christopher King, Ph.D.



**Boulder Valley School District**  
*Excellence and Equity*

6500 Arapahoe, Boulder, CO 80303

P: 303.447.1010 F: 303.447.5024

Web: [www.bvsd.org](http://www.bvsd.org) Email: [communications@bvsd.org](mailto:communications@bvsd.org)

# ***DIRECTING RESOURCES TOWARD STUDENT ACHIEVEMENT***

## **TABLE OF CONTENTS**

District Vision, Goals and Strategies .....	2
Vision.....	3
Goals.....	4
Strategies.....	6
Budget Decisions Shaped by Goals and Financial Constraints .....	6
Plan and Assess for Continuous Improvement.....	6
Implementation of the New Century Graduate Vision .....	7
A Generation of Colorado School Finance .....	8
Per Pupil Expenditures.....	12
Student Demographics .....	13
Employee Compensation.....	13
Student-Teacher Ratios .....	14
Special Education Costs.....	15
Student Enrollment .....	15
Stretching your BVSD Dollar – Historical Review.....	16
Making Choices in the BVSD Budget .....	18
History of Changes to the Budget Adjustment Plan since 1998 .....	20
Facilities, Land/Buildings, Communities and Geographic Information.....	27
Awards .....	28



## **District Vision, Goals and Strategies**

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement for the next five school years in the areas of achievement, equity, and organization. The purpose of these goals is to deliver to each of our almost 29,000 students the Boulder Valley School District promise of excellence and equity as they strive to become New Century Graduates. In order to adapt Boulder Valley School District's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, a comprehensive reorganization of the Boulder Valley School District instructional delivery model has begun.

The purpose of this reorganization is to reflect Boulder Valley School District's commitment to an intervention-based model to close distinct gaps in student learning. Early restructuring has included a realignment of district curriculum oversight, learning standard development, state and federal compliance, and professional development delivery under the assistant superintendent for learning services. Simultaneously, all intervention services (e.g., special education, literacy coaching, talented and gifted programs, etc.) are now coordinated and overseen by the deputy superintendent. Specific elements of this new instructional delivery plan are currently being determined and will be in place by August 1, 2008.

This strategic, intervention-based approach to achieving the specific goals established by the board provides the context for all district initiatives whether instructional or operational in nature. All Boulder Valley School District employees understand these goals as not simply classroom goals but rather overall district goals.

### **Vision**

In early January 2002, the Boulder Valley School District held a number of community meetings, sampling its clientele in order to form a comprehensive picture of the ideal Boulder Valley School District graduate; more than 400 people participated in these meetings. The project was named "Visioning the New Century Graduate," and it called on the people of Boulder and surrounding locales to envision the knowledge, skills and personal characteristics that would prepare their students for the challenges they would face as adults. The complete report can be found on the district's website at: [http://bvsd.org/ncg/Documents/visioningfinalreport\\_wcover.pdf](http://bvsd.org/ncg/Documents/visioningfinalreport_wcover.pdf).

The following vision statement was developed as a result of this work:  
**BVSD** mission is to realize our...

***Vision for the New Century Graduate:***  
*To graduate students in the New Century who have the knowledge, skills and personal characteristics that will make this world a safer, more thoughtful and more inclusive place in which to live.*

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve academic excellence and equity of educational opportunity. As part of the district's budget development process, the board strives to align scarce resources with student needs in order to realize the greatest possible impact upon student achievement.

The district's first strategic priority is to *Maximize Learning and Achievement*, and Boulder Valley School District students have a long history of success in academics and school-sponsored activities. Budget decisions are based in large part on this priority. It is through strategic planning of the budget that the Boulder Valley School District can achieve its mission.





## District Vision, Goals and Strategies (continued)

### Goals

The new goals outlined below are quite different from prior goals set by the district in that they are more streamlined and measurable. As defined by the TIES process, these goals are SMART goals, which stand for "Specific, Measurable, Attainable, Realistic and Timely." In a nutshell, we aim to achieve academic excellence for all students, to produce equitable results that reduce persistent patterns of inequity, and to create a culturally proficient and welcoming school climate.

**Achievement Goal** – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant. Following are the specific expectations for improving over the next five years:

#### CSAP

##### Reading/Writing

- The district weighted index will increase by one to 2 points each year.
- Students in grades 3-5 weighted index will increase by 1 point each year.
- Students in grades 6-8 weighted index will increase by 1 point each year.
- Students in grades 9-10 weighted index will increase by 2 points each year.

##### Lectura/Escritura

- The district weighted index will increase by two points each year.

##### Mathematics

- The district weighted index will increase by one to 2 points each year.
- Students in grades 3-5 weighted index will increase by 1 point each year.
- Students in grades 6-8 weighted index will increase by 2 points each year.
- Students in grades 9-10 weighted index will increase by 2 points each year.

##### Science

- The district weighted index will increase by one to 2 points each year.
- Students in grade 5 weighted index will increase by 1 point each year.
- Students in grade 8 weighted index will increase by 2 points each year.
- Students in grade 10 weighted index will increase by 2 points each year.

#### Graduation Rate

- District graduation rate will increase from 85.7 percent to 90.7 percent by 2012.

#### ACT Test Performance

- ACT composite, Reading, English, Mathematics, and Science ACT scores for grade 11 will increase by .2 points each year.

#### Music

- District music assessments of students in elementary, middle level, and high school proficient or higher will increase 1 point each year.

#### Social Studies

- District social studies assessments of students in elementary, middle level, and high school proficient or higher will increase 2 points each year.

#### Physical Education

- District physical education assessments of students proficient or higher will increase 1 point each year.

#### Visual Arts

- District visual arts assessments of students in elementary proficient or higher will increase 1 point each year.
- District visual arts assessments of students in middle level and high school proficient or higher will increase 1 to 2 points each year.

#### World Languages

- District world language assessments of students of Level 1 and 2 proficient or higher will increase 2 points each year.
- District world language assessments of students of Level 3 and 4 proficient or higher will increase 2 points each year with 2007-08 and 2008-09 baseline years, respectively.

## **District Vision, Goals and Strategies (continued)**

### **Goals**

**Equity Goal** – Narrow the achievement gap in all content areas as measured by CSAP results, ACT scores, district graduation rates and curriculum-based assessments. The progress in attaining these goals will be monitored annually by the board and shared with the public.

#### Specific Equity Goal Expectations

English Language Learners (ELL), identified Special Education students, students receiving Meal Assistance, and Latino English Home Language Students will increase their performance on the following measures by 2012:

- CSAP matched group scale score gains will exceed the district average performance.
- ACT scores will increase at twice the rate of the district by 0.4 points.
- Graduation rates will increase at twice the rate of the district by 2 points per year.
- Curriculum-based assessment results will increase at twice the rate of the district by 2 points.

To accomplish this work the BVSD superintendent, deputy superintendent, and District Leadership Team (DLT) have begun the reorganization of the district's instructional delivery along a more interventionist model. Curricular delivery, adherence to academic standards, standards assessments, and teacher and administrator professional development will continue to be directed by the assistant superintendent of learning services.

Instructional intervention programs that address specific student learning challenges (e.g., special education, English language learning, Talented and Gifted programs, etc.) will be directed by the deputy superintendent. The specific structure of this model will be discussed and finalized during the remainder of the 2007-08 school year and is expected to be fully defined and in place by August 2008 for implementation next school year 2008-09.

**Climate Goal (Organization Goal)** – Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals as measured by specific results from the annual Boulder Valley School District School Climate Survey. As approved by the board at its September 11, 2007 regular meeting, the BVSD organizational goal for the next five years is:

- All students will demonstrate an average annual increase of one (1) percentage point over each of the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.
- Students of color will demonstrate an average annual increase of two (2) percentage points over the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.

School Climate Survey results for elementary school students will be determined by the level of student agreement with the following indicators: my teachers like me, adults treat me fairly, adult I can talk to, adults help with bully, feelings not hurt by adult, teacher wants me to do my best, and I can ask my teachers for help.

School Climate Survey results for middle and high school students will be determined by the level of student agreement with the following indicators: adults at school I trust, respected by my teachers, OK for me to ask questions, adults with whom I can talk, not singled out by teachers, I feel trusted by adults, not ignored by my teachers, listened to by adults, my teachers care about me, and adults protect from bullies.

**Operations Goal** – The Boulder Valley School District Board of Education will set a district operations goal during the 2008-2009 school year. First year progress in the attainment of this fourth long-range district goal will be reported in 2009-2010.

For details about the goals and how progress toward them will be measured, please refer to the Informational Section of this document or the *BVSD Annual Report*. <http://bvsd.org/goals/Pages/default.aspx>



## **District Vision, Goals and Strategies (continued)**

### **Strategies**

In prior years, the district measured its yearly achievements against the following six strategic priorities:

- Maximize Learning and Achievement
- Foster Collaboration and Partnerships
- Value Diversity and Promote Understanding
- Hire a High-Quality, Committed Staff
- Manage Assets Responsibly
- Plan and Assess for Continuous Improvement

For the vast majority of our students, the current Boulder Valley School District instructional delivery model is meeting or exceeding student, teacher and parent expectations. The district's consistent showing among the top three districts out of Colorado's 178 school districts – and often the top district – as measured by state and national academic rankings prove this point.

The board and districts challenge is to identify active, interventionist approaches to student learning that lift the achievement of the significant minority of Boulder Valley School District students who are underserved. The Boulder Valley School District can accomplish this while continuing to enhance the high academic achievement of a majority of our students through a curriculum that is academically rigorous and socially relevant.

### **Budget Decisions Shaped by Goals and Financial Constraints**

A school district budget is a dynamic entity, structured to achieve the goals of the district within the environment of current economic conditions and political will. The Boulder Valley School District Board of Education is guided by the district's goals in creating the annual budget. It evolves year to year to address current conditions.

Each year our community is invited to play a role in developing the budget. The district continually strives to help our community understand the complexities of our district budget by publishing several documents to explain the district's budget and its development. It can be difficult to see long-term trends, therefore, one purpose of this document is to give a historical perspective on how public education in Colorado, and specifically Boulder, arrived at its current state.

Given the constraints of available resources, the Boulder Valley School District re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. By examining the district's response to conditions over time, we can see how goals have been developed to face the challenges, utilize advances in technology, enhance the advantages of the district's economies of scale, and modify programming to maximize student achievement.

### **Plan and Assess for Continuous Improvement**

Increasingly, state and federal regulations determine the environment in which the Boulder Valley School District must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, the district is continuously modifying and improving its methods of analyzing data to anticipate future challenges. The district is constantly monitoring business environmental factors such as inflation, tax collection rates, and state legislation as it examines cost trends for a variety of items during the development of the budget.

## **Implementation of the New Century Graduate Vision**

The vision of the Boulder Valley School District is to graduate students in the New Century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. In addition to skills and knowledge in reading, math, writing, and speaking, New Century Graduates will possess a multicultural and global perspective, including bilingual competencies. New Century Graduates' personal characteristics will include respect for others, initiative, creativity, ethical behavior, and other characteristics that will enable them to become contributing members to society.

### **Methodology**

The district initiated the project in September 2001, developing a diverse steering committee consisting of thirty-five members charged with identifying the skills, knowledge, and personal characteristics of future Boulder Valley School District graduates. Thirteen community data gathering meetings were widely attended by hundreds of participants. The steering committee discussed the findings and submitted its final report to the board of education in May of 2002.

The complete report can be found on the district's website at:

<http://www.bvsd.org/District/Pages/Visioning%20the%20New%20Century%20Graduate.aspx>

### **2008-09 Enhancements**

Integration of the "New Century Graduate" vision continued in 2008-09 anticipating full implementation in time for the 2010 senior class who entered high school in the fall of 2006. Specific actions taken toward the Vision this year included the following.

- Established New Graduation Requirements - A task force of high school counselors, teachers and administrators met to determine classes that would help students attain the New Century Graduate vision. Graduation requirements in world languages, applied technology and money management were increased for the class of 2010.
- Developed Systems to Monitor Graduation Requirements - Working with the district information technology, a system has been developed for implementation in August 2006 to begin tracking these "New Century" graduation requirements for 2010 graduates.
- Aligned the Characteristics and Assessed Proficiencies - Elementary report card language has been changed from "Characteristics of Successful Learners" to "Characteristics of the New Century Learners." Senior survey items were revised to reflect greater alignment with New Century Graduate proficiencies and eighth graders responded to questions modeled after the existing senior survey.

### **Class of 2008 Accomplishments**

The sixth class to graduate under the umbrella of the New Century Vision, these students concluded their educational experience in Boulder Valley School District with an impressive level of achievement:

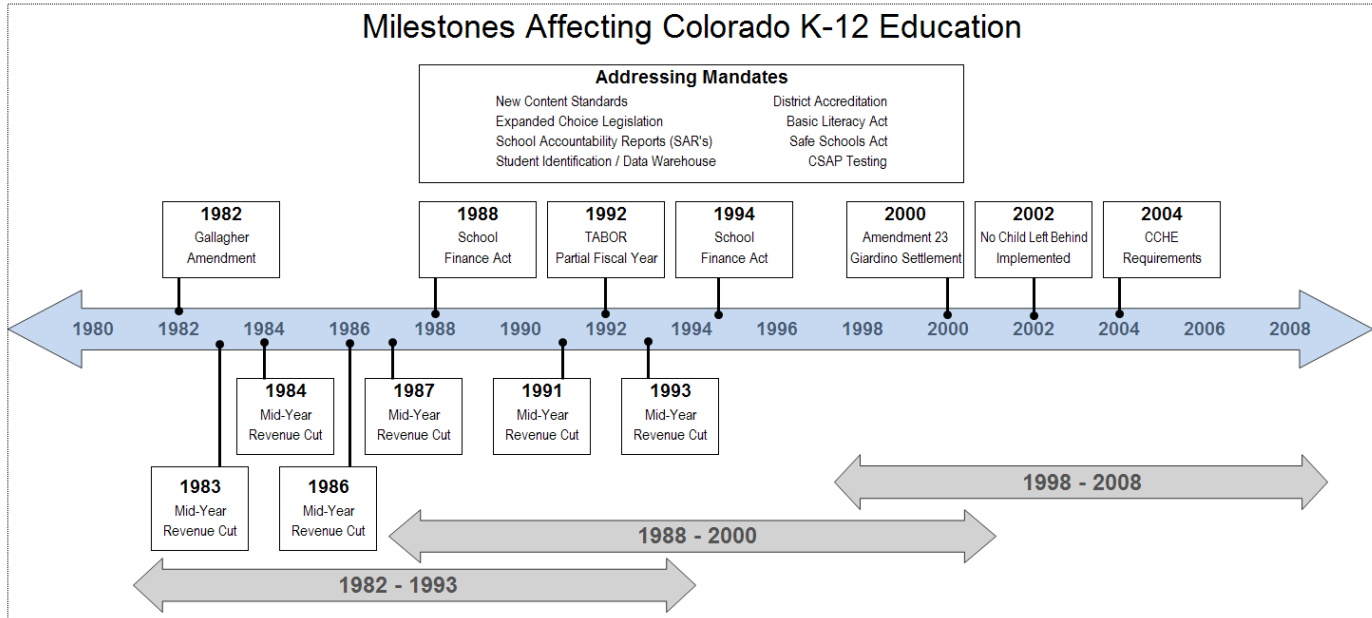
- The class of 2008 includes 2,112 graduating seniors who are going exciting places and doing great things!
- This class includes 45 National Merit Scholar finalists.
- They have been accepted into 491 colleges and universities throughout the United States, as well as in Canada, England, Switzerland, and D.C.
- Most will attend college. Some students plan to travel, join the military or enter the workforce.

We are very proud of our graduating class of 2008.



## A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 28 years. We take a look at nearly 30 years of school finance in Colorado, the legislative, economic and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.



This timeline can be broken down roughly into three broad segments which overlap each other:

- 1982 – 1993
- 1988 – 2000
- 1998 - 2008

Each of these three eras can be characterized by its unique situation with respect to:

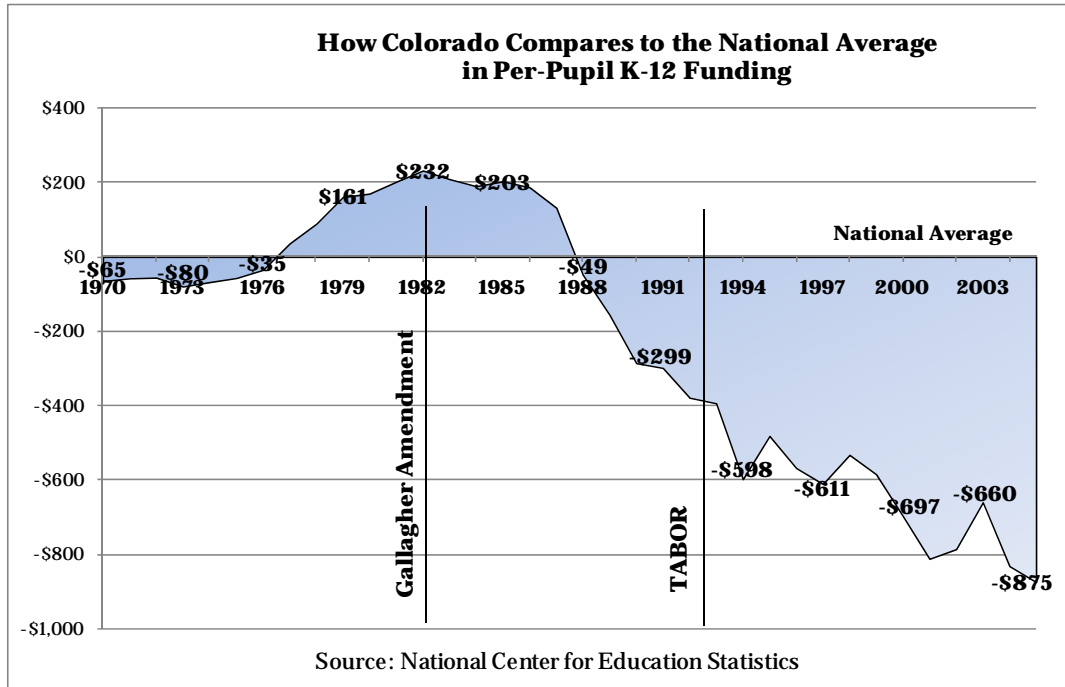
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

### 1982 – 1993

In 1982 the Gallagher Amendment was passed which fixed the percentage ratio for property taxes at 45 percent for residential property and 55 percent for commercial property.

Mid-year revenue rescissions occurred in 1983, 1984, 1986, 1987, 1988, 1991, and 1993 primarily because state tax revenues could not keep pace with rapid enrollment growth in Colorado. The rescissions occurred so frequently that the Boulder Valley School District budgeted for the rescissions in advance.

**A Generation of Colorado School Finance (continued)**



**1988 – 2000**

This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state levels which dictate the environment that school districts must operate in today.

In 1988 the Colorado Public School Finance Act was revised significantly. This revision re-set the standard for state equalization to distribute state funding for districts throughout Colorado taking under-funded districts into consideration, comparing rural districts vs. urban districts or large districts vs. small districts. At the time, the state provided 40 percent of per pupil funding to districts across Colorado, and districts provided 60 percent of the funding. Today state funding plays a much larger role by providing 64 percent of per pupil funding and districts providing 36 percent, on a state-wide average.

In 1992 the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set-aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. TABOR also requires voter approval of tax increases, and limits revenue collections.

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because the Boulder Valley School District receives a majority of its tax collections in the spring, the district has had to borrow cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state’s interest-free loan program since 1993.

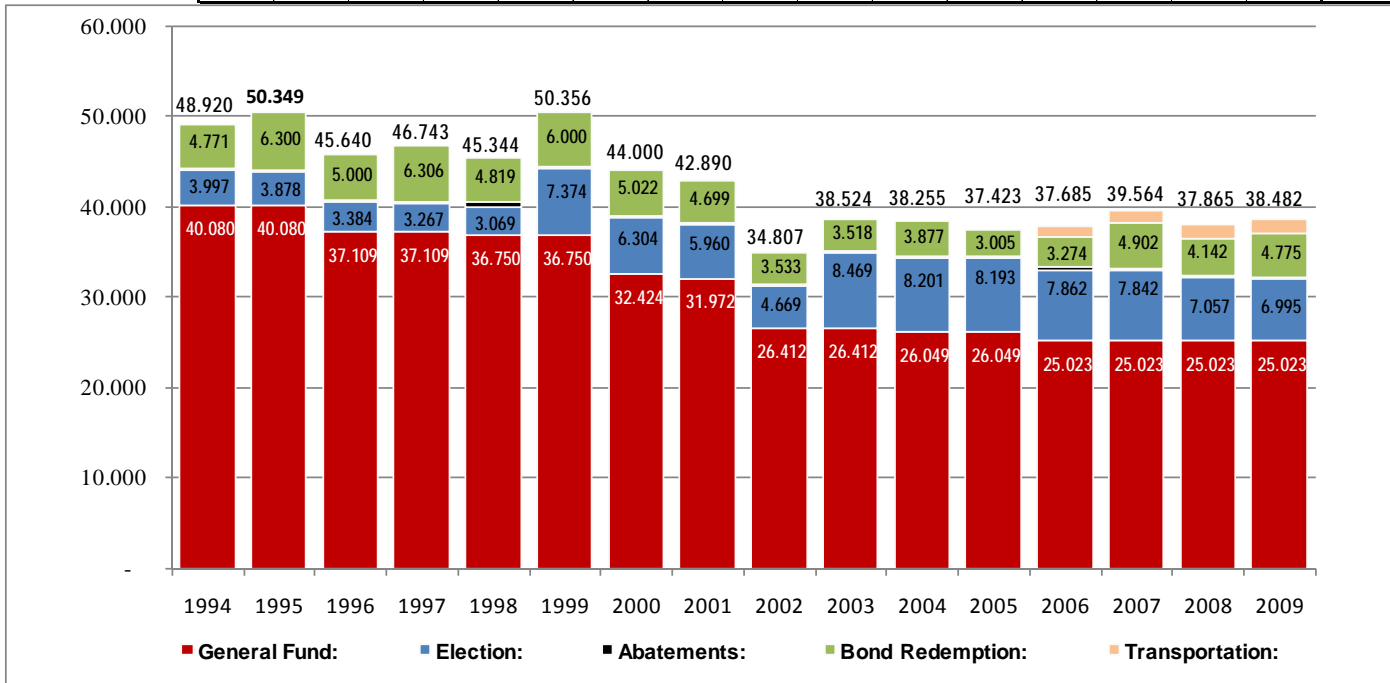


**A Generation of Colorado School Finance (continued)**

**1988 – 2000 (continued)**

**Boulder Valley School District - Total Mill Levy**

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Bond Redemption:	4.771	6.300	5.000	6.306	4.819	6.000	5.022	4.699	3.533	3.518	3.877	3.005	3.274	4.902	4.142	4.775
Transportation:													1.065	1.509	1.414	1.563
Abatements:	0.072	0.091	0.147	0.061	0.706	0.232	0.250	0.259	0.193	0.125	0.128	0.176	0.461	0.288	0.229	0.126
Election:	3.997	3.878	3.384	3.267	3.069	7.374	6.304	5.960	4.669	8.469	8.201	8.193	7.862	7.842	7.057	6.995
General Fund:	40.080	40.080	37.109	37.109	36.750	36.750	32.424	31.972	26.412	26.412	26.049	26.049	25.023	25.023	25.023	25.023
<b>Total Mill Levy:</b>	<b>48.920</b>	<b>50.349</b>	<b>45.640</b>	<b>46.743</b>	<b>45.344</b>	<b>50.356</b>	<b>44.000</b>	<b>42.890</b>	<b>34.807</b>	<b>38.524</b>	<b>38.255</b>	<b>37.423</b>	<b>37.685</b>	<b>39.564</b>	<b>37.865</b>	<b>38.482</b>



**Notes:**

- 2009 assessed valuation estimated at \$4,669,303,925
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
- Note increases for Election Mills in years following the 1998 & 2002 Referendums.
- General Fund Mills are associated with School Finance Act funding.

The Colorado School Finance Act was revised again in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the school district. This 1994 School Finance Act set the standard mill levy at 40 mills for all districts. In some areas of Colorado, property values (Assessed Valuation) have increased dramatically since 1994, thus decreasing the mills. In Boulder Valley, the General Fund mills are projected to remain at 25.023 in 2008.

While increased assessed valuation has decreased mills over time, the 1998 and 2002 overrides have increased the mills through voter approved elections. The 2006 mill levy increase is due to the voter approved Transportation mill levy and the Bond Redemption mill levy increase in 2007 is related to the BVSD Ballot Measure 3A which was approved by voters on November 7, 2006.

## **A Generation of Colorado School Finance (continued)**

### **1988 – 2000 (continued)**

District administrative responsibilities have also increased dramatically since 1988 due to a host of new federal and state regulations:

#### Federal regulations

- Omnibus Transportation Employee Testing Act, Gun-Free Schools Act, Children's Online Privacy Act, Digital Millennium Copyright Act, and the Equal Access Act, among others

#### State regulations

- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing and CELA Assessments
- Standards-based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

### **1998 – 2009**

From 1998 to 2009, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$6,239,116)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's Health Insurance employee benefit program. This was done to help control health insurance costs.



## Per Pupil Expenditures

The charts below describe Boulder Valley School District's per pupil expenditures since 1998. By measuring the costs rather than the School Finance Act per pupil revenue (PPR) of \$6,830, we get a truer picture because these are total budgeted expenditures which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

On an inflation-adjusted basis, the Boulder Valley School District still spends \$165 less per student than its 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage.

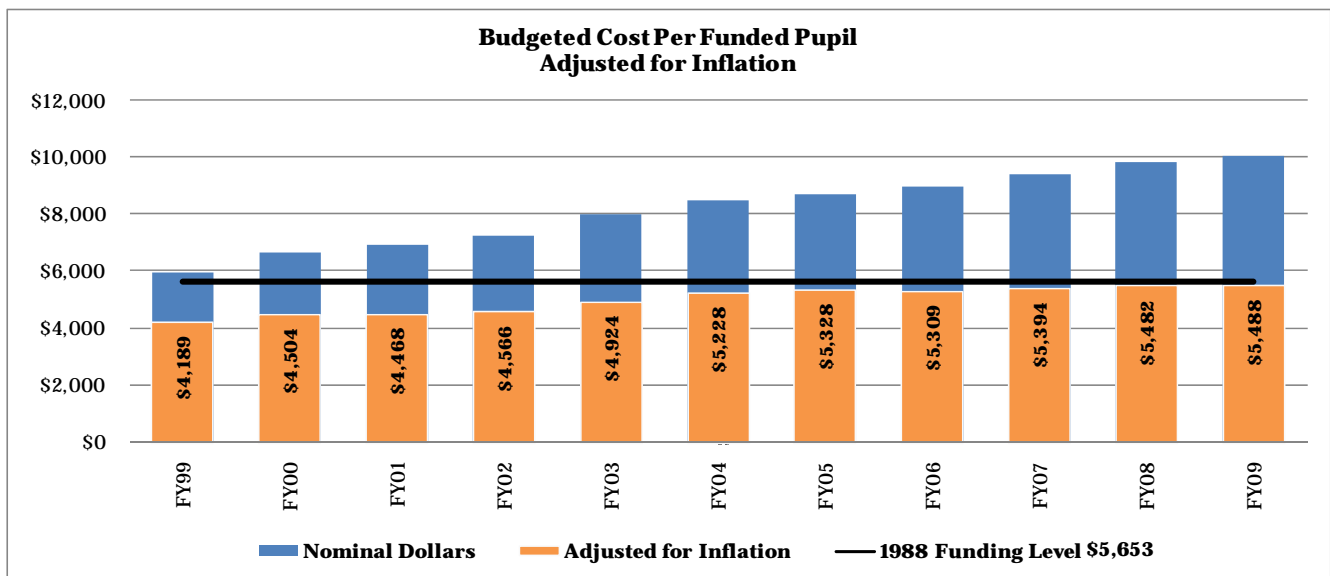
The district may reach 1988 levels before the 2010-11 of Amendment 23, due to the 1991, 1998, 2002, and 2005 overrides. Without these additional revenues, per pupil expenses in 2008-09 would be \$1,415 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley School District students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	98-99 FY99	99-00 FY00	00-01 FY01	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09
Budgeted Funded Pupil Count		25,649	26,111	26,279	26,774	26,716	26,396	26,712	26,799	26,918	27,165	27,492
* Operating Expenditures (in Thousands)		153,598	173,873	181,878	194,994	213,578	223,609	233,336	240,886	253,045	266,809	277,267
* Cost Per Funded Pupil		\$5,988	\$6,659	\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085
CPI - U Denver-Boulder Area		164.20	169.80	177.90	183.20	186.45	186.10	188.30	194.45	200.18	205.77	211.07
Index (Base/CPI-U)		0.70	0.68	0.65	0.63	0.62	0.62	0.61	0.59	0.57	0.56	0.54
Adjusted Cost		4,189	4,504	4,468	4,566	4,924	5,228	5,328	5,309	5,394	5,482	5,488

\* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

Operating Expenses are calculated from the CDE-18 report as the Total Budgeted Expenditures less Internal Service Fund expenditures. In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum starts in the 99-00 budget. In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum starts in the 03-04 budget. In November of 2005, BVSD voters passed a \$6,239,116 Transportation Mill Levy override.

Full year funding of the override starts in the 06-07 budget.



**Funded Pupil Count:** is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

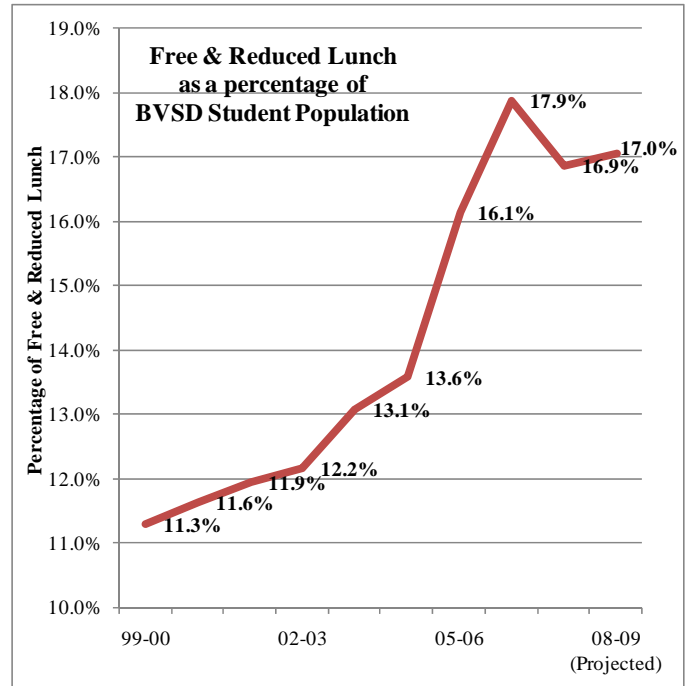
**Operating Expenditures:** are the operating budgets of the district. Including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Nutrition Service Fund, Other Enterprise Funds, and (in FY98 and beyond) the Charter School Fund.

**Sources:** Student and dollar data from Revised Adopted Budget Documents for each year listed. CPI data from U.S. Department of Labor -<http://www.bls.gov/cpi/>

**Student Demographics**

Although enrollment has been increasing, the demographics of the population have been changing. The most notable change is the dramatic rise in students eligible for Free and Reduced Lunch (FRL) during 2004-05 through 2006-07. Contributing factors to Boulder Valley School District's increase was the centralization of family applications, as well as networking information from the Department of Social Services. The demographic change impacts many programs directly, such as Nutrition Services and Athletics, and indirectly in our educational programming.

This type of increase is not projected to continue in 2008-09, but rather stabilize. The adoption of a district calendar with an earlier start date for the school year impacted the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility expired before the pupil count day (October 1).

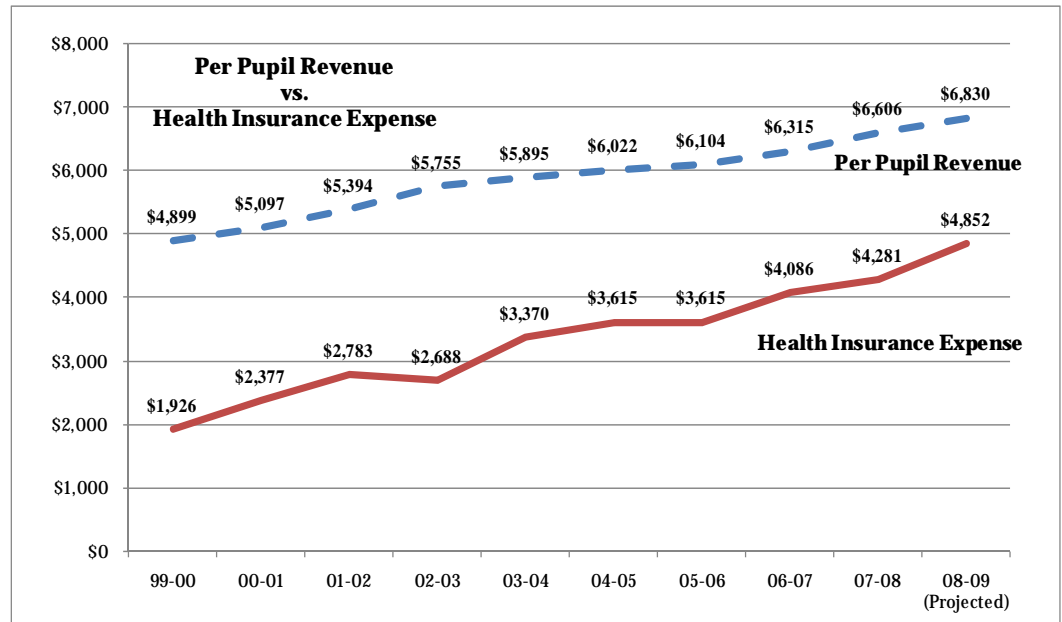


**Employee Compensation**

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for nearly 90 percent of the district's General Operating Fund expenditures.

Boulder Valley School District provides district-paid benefits and offers additional benefits which can be purchased by the employee. In the 1990s, healthcare costs were relatively stable, increasing at a rate below per pupil revenue (PPR).

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 1999, healthcare costs have grown 183.1 percent averaging 16.6 percent per year on an annualized basis, while per pupil revenue has only increased 42.9 percent (3.9 percent per year) over the same time frame.



Employee benefits have also been reduced to mitigate cost increases.

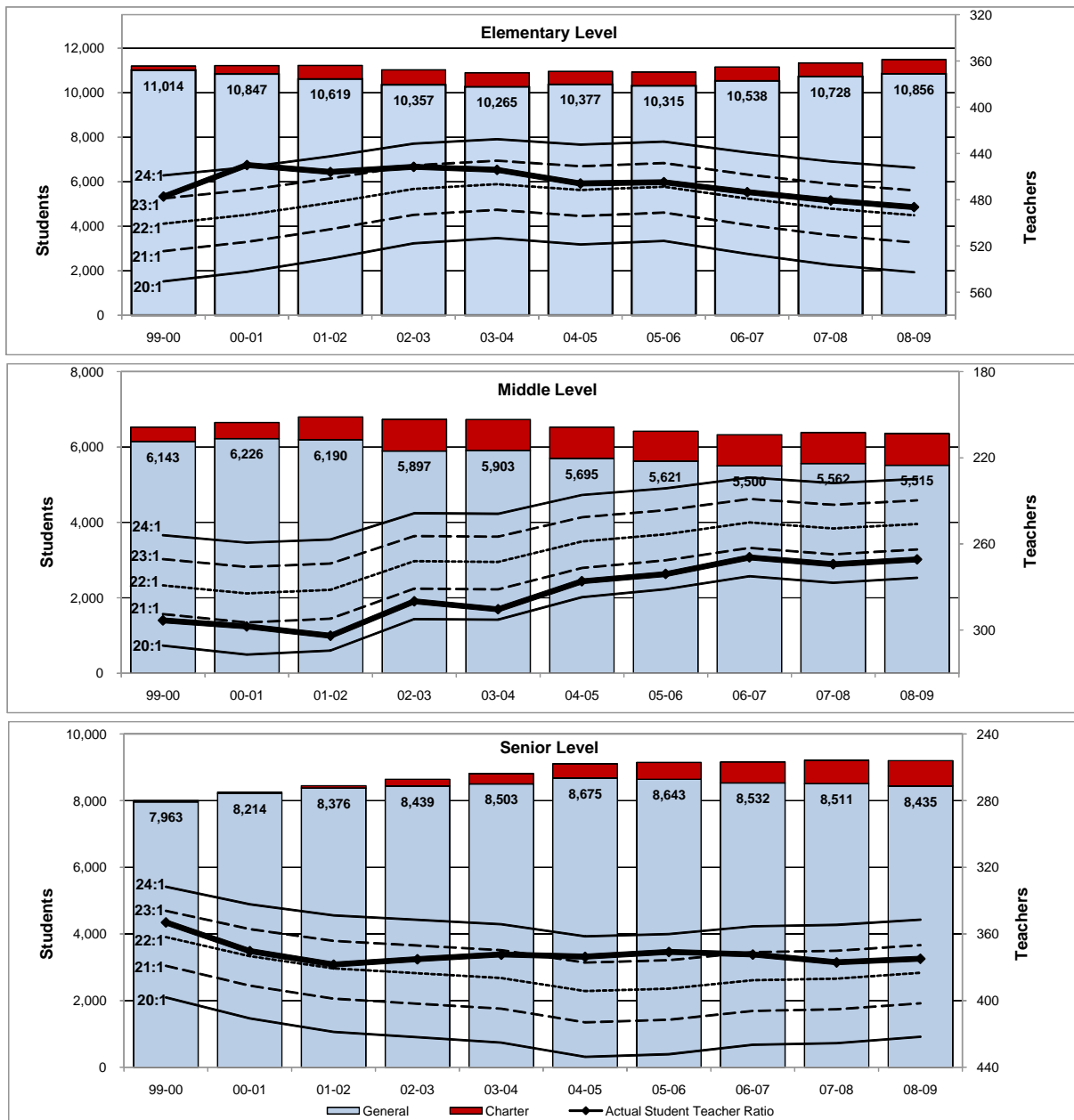
In an effort to further contain cost increases, the district has moved to self-insured health care and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.



## Student-Teacher Ratios

Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because nearly 89 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section pages 214-218. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. Since Amendment 23 was passed in 2000, the district has focused resources on class size, student-teacher ratios, and support for literacy instruction.

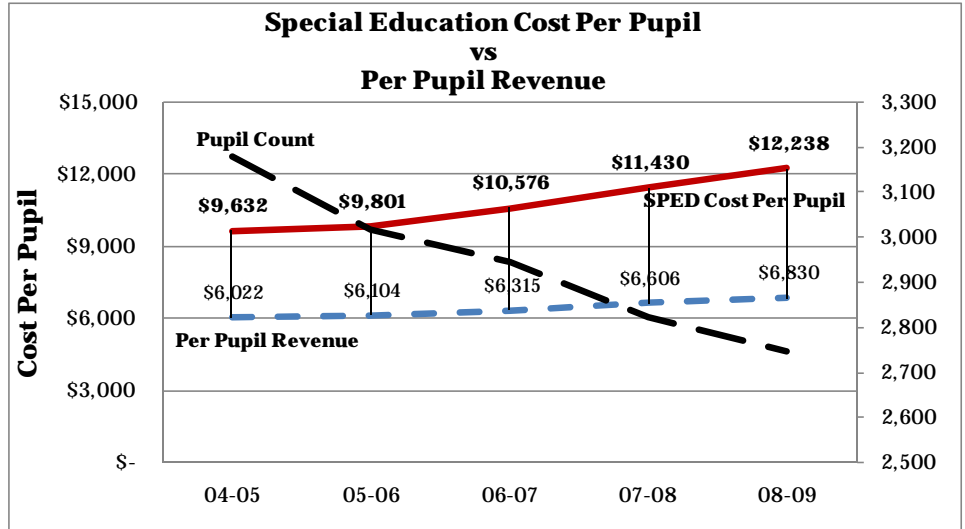


## Special Education Costs

The number of students in special education has decreased, yet per pupil expenditures have climbed, increasing 21.3 percent since 2004-05 fiscal year, a 4.3 percent on an annual basis.

The difference between per pupil revenue and special education cost per pupil has increased 49.8 percent since the 2004-05 fiscal year. The district has used its economies of scale to absorb the extra costs associated with this special population of students.

A 7.1 percent increase in special education cost per pupil in 2008-09 is due in part to the removal of one time expenditures from 2007-08 as well as the recent approved change in the School Finance Act in which local school districts will no longer count students attending approved out-of-district facilities. Beginning fiscal year 2008-09 funds which were funneled through the district's General Operating Fund for facility students will now flow directly to the facility. The district's pupil count will be reduced to reflect this change in practice.



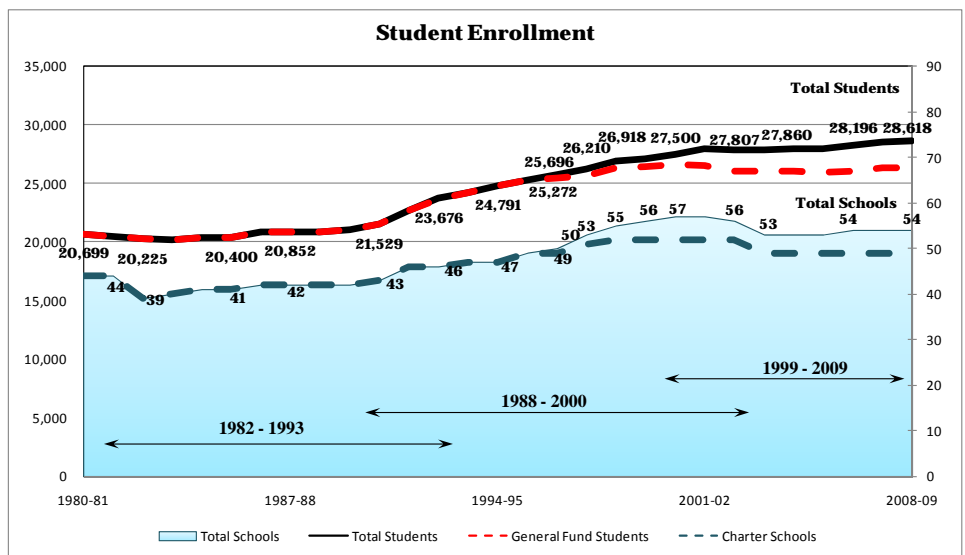
As total student enrollment for the district remains stable and charter school total enrollment increases, it becomes increasingly difficult for the General Operating Fund to absorb these special education costs without affecting other BVSD goals such as maintaining low student-teacher ratios.

As total student enrollment for the district remains stable and charter school total enrollment increases, it becomes increasingly difficult for the General Operating Fund to absorb these special education costs without affecting other BVSD goals such as maintaining low student-teacher ratios.

## Student Enrollment

Boulder Valley School District student enrollment had steadily increased from 1990 and in response, the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

During the years between 1988 and 2000 the district posted steady enrollment growth increasing 22 percent and averaging 2 percent per year through the period. The middle of this period, 1994, marked the beginning of "schools of choice" legislation which includes both focus schools and charter schools. In 1996, the first two charter schools in Boulder Valley School District opened and later in 2003 the district decreased the total number of schools for the first time in decades.



From 1999 to 2009 total district enrollment flattens out averaging 0.6 percent increase annually while growth in charter school students steadily increases averaging 1.2 percent annually during the same ten year time frame.



## Stretching your BVSD Dollar – Historical Review

To examine program changes over time, a multi-year comparison of major functioning areas is useful.

	<b>2004-05</b>		<b>2005-06</b>	
<b>Instruction</b>	<b>97,419,457</b>	<b>52.2%</b>	<b>98,171,645</b>	<b>53.8%</b>
Regular Education	92,774,466	49.7%	93,097,379	51.0%
Vocational Education	2,493,388	1.3%	2,555,960	1.4%
Co-Curricular Education & Athletics	1,219,528	0.7%	1,340,942	0.7%
Talented & Gifted Education	932,075	0.5%	1,177,364	0.6%
<b>Special Instruction</b>	<b>29,591,974</b>	<b>15.9%</b>	<b>30,048,463</b>	<b>16.5%</b>
Special Education	25,014,239	13.4%	25,214,666	13.8%
Literacy & Language Support Services	4,577,735	2.5%	4,833,797	2.6%
<b>Instructional Support</b>	<b>12,666,748</b>	<b>6.8%</b>	<b>12,495,313</b>	<b>6.8%</b>
Student Services	4,998,338	2.7%	5,047,533	2.8%
Instructional Staff Support	7,668,410	4.1%	7,447,780	4.1%
<b>School Administration &amp; Operations</b>	<b>36,157,455</b>	<b>19.4%</b>	<b>30,325,363</b>	<b>16.6%</b>
School Administration	14,050,874	7.5%	14,464,963	7.9%
Operations & Maintenance	15,452,033	8.3%	15,860,400	8.7%
Student Transportation	6,654,548	3.6%	-	0.0%
<b>District Wide Services</b>	<b>10,685,151</b>	<b>5.7%</b>	<b>11,384,541</b>	<b>6.2%</b>
General Administration	2,459,675	1.3%	2,886,368	1.6%
Business Services	1,922,971	1.0%	2,199,977	1.2%
Central Services	5,258,068	2.8%	5,254,721	2.9%
Other Support Services	-	0.0%	-	0.0%
Enterprise Operations (Print Shop)	88,098	0.0%	96,560	0.1%
Community Services	-	0.0%	-	0.0%
Adult Basic Education	9,424	0.0%	-	0.0%
Debt Services (Payments on Debt)	946,915	0.5%	946,915	0.5%
<b>Totals</b>	<b>186,520,785</b>		<b>182,425,325</b>	

Some notable observations from this report are:

- Increases from 1998-99 to 1999-00 in Talented and Gifted Education, and Instructional Support are comprised primarily of programming from the 1998 Referendum.
- Increases in Central Services during 2001-02 and 2002-03 are increases in Information Technology which was funded by the 2002 Referendum.
- The cost of Debt Services is reduced in 2004-05 as a result of refinancing the district's Certificates of Participation.

*Directing Resources Toward  
Student Achievement*

<b>2006-07</b>		<b>2007-08</b>		<b>2008-09</b>	
<b>101,543,918</b>	<b>53.4%</b>	<b>108,275,692</b>	<b>53.7%</b>	<b>114,355,308</b>	<b>54.8%</b>
96,199,477	50.6%	102,805,430	50.9%	108,669,684	52.0%
2,796,260	1.5%	2,785,709	1.4%	3,095,063	1.5%
1,240,334	0.7%	1,316,855	0.7%	1,376,450	0.7%
1,307,847	0.7%	1,367,698	0.7%	1,214,111	0.6%
<b>31,530,105</b>	<b>16.6%</b>	<b>33,506,920</b>	<b>16.6%</b>	<b>33,824,089</b>	<b>16.2%</b>
26,291,985	13.8%	27,930,878	13.8%	28,327,444	13.6%
5,238,120	2.8%	5,576,042	2.8%	5,496,645	2.6%
<b>13,300,366</b>	<b>7.0%</b>	<b>13,717,535</b>	<b>6.8%</b>	<b>14,079,544</b>	<b>6.7%</b>
5,475,199	2.9%	5,808,004	2.9%	6,114,468	2.9%
7,825,167	4.1%	7,909,531	3.9%	7,965,076	3.8%
<b>31,838,674</b>	<b>16.7%</b>	<b>33,280,844</b>	<b>16.5%</b>	<b>33,978,555</b>	<b>16.3%</b>
15,147,373	8.0%	15,756,209	7.8%	16,262,539	7.8%
16,691,301	8.8%	17,524,635	8.7%	17,716,016	8.5%
-	0.0%	-	0.0%	-	0.0%
<b>12,068,714</b>	<b>6.3%</b>	<b>13,020,390</b>	<b>6.5%</b>	<b>12,459,681</b>	<b>6.0%</b>
2,795,955	1.5%	3,271,868	1.6%	2,682,351	1.3%
2,286,480	1.2%	2,395,068	1.2%	2,661,671	1.3%
5,944,528	3.1%	6,300,298	3.1%	6,304,393	3.0%
-	0.0%	-	0.0%	-	0.0%
94,836	0.0%	106,241	0.1%	113,133	0.1%
-	0.0%	-	0.0%	-	0.0%
-	0.0%	-	0.0%	-	0.0%
946,915	0.5%	946,915	0.5%	698,133	0.3%
<b>190,281,777</b>		<b>201,801,381</b>		<b>208,697,177</b>	

- School Administration and Operations expenditures remain generally flat as a percentage of the total General Fund budget until Student Transportation is transferred to the Transportation Fund in 2005-06. This is from the Transportation Mill Levy which was passed in 2005.
- As a percentage of the total General Operating Fund budget, Instruction costs decrease slightly.
- These figures contain ongoing funding as well as one-time funding for items such as software implementation.
- Special Instruction increases steadily throughout the ten year period in both dollar amount and percentage of the General Operating Fund budget.



## Making Choices in the BVSD Budget

Three year detail history of specific programs

CATEGORY GROUP PROGRAM	06-07 * BUDGET	07-08 BUDGET	08-09 BUDGET
<b>INSTRUCTION:</b>			
<b>REGULAR EDUCATION</b>	<b>\$ 96,199,477</b>	<b>\$ 102,805,430</b>	<b>\$ 108,669,684</b>
GENERAL INSTRUCTION - ALL LEVELS	81,901,193	85,757,082	93,125,529
ELEMENTARY SPECIALISTS (Art, Music, PE)	6,097,381	6,529,746	6,783,783
ELEMENTARY LITERACY	2,345,306	3,741,727	2,737,586
INSTRUMENTAL MUSIC	1,993,917	2,021,875	1,981,110
DROPOUT PREVENTION	760,772	1,106,429	1,094,080
MIDDLE LEVEL LITERACY / SECONDARY LITERACY	842,058	937,614	943,531
K-3 LITERACY	377,147	331,261	377,651
COMPUTER REPLACEMENT PROGRAM	148,814	542,589	148,814
STUDENT ACHIEVEMENT	360,381	379,028	453,132
HIGH SCHOOL OPTIONS	330,286	384,311	18,129
STRUGGLING READERS	353,146	373,007	397,296
INTERNATIONAL BACCALAUREATE	200,619	211,042	211,069
CONNECTIONS	187,629	197,751	219,355
MULTI-CULTURAL	110,018	110,703	116,823
HISPANIC STUDY SKILLS	76,867	58,799	-
CHINOOK	52,943	53,466	796
CULTURAL DIVERSITY	42,800	42,800	42,800
EXPELLED STUDENT SERVICES	18,200	26,200	18,200
<b>VOCATIONAL EDUCATION</b>	<b>\$ 2,796,260</b>	<b>\$ 2,785,709</b>	<b>\$ 3,095,063</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>	<b>\$ 1,240,334</b>	<b>\$ 1,316,855</b>	<b>\$ 1,376,450</b>
<b>TALENTED AND GIFTED EDUCATION</b>	<b>\$ 1,307,847</b>	<b>\$ 1,367,698</b>	<b>\$ 1,214,111</b>
<b>TOTAL INSTRUCTION</b>	<b>\$ 101,543,918</b>	<b>\$ 108,275,692</b>	<b>\$ 114,355,308</b>
<b>SPECIAL INSTRUCTION:</b>			
<b>SPECIAL EDUCATION</b>	<b>\$ 26,291,985</b>	<b>\$ 27,930,878</b>	<b>\$ 28,327,444</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>	<b>\$ 5,238,120</b>	<b>\$ 5,576,042</b>	<b>\$ 5,496,645</b>
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>\$ 31,530,105</b>	<b>\$ 33,506,920</b>	<b>\$ 33,824,089</b>
<b>INSTRUCTIONAL SUPPORT:</b>			
<b>STUDENT SERVICES</b>	<b>\$ 5,475,199</b>	<b>\$ 5,808,004</b>	<b>\$ 6,114,468</b>
COUNSELING SERVICES	3,227,275	3,324,390	3,315,439
NURSING AND HEALTH SERVICES	1,379,883	1,412,395	1,423,209
DROPOUT PREVENTION	214,563	325,855	282,273
FAMILY RESOURCE SCHOOLS	148,215	156,215	158,465
TRANSLATION SERVICES	97,410	146,247	149,894
SOCIAL WORK SERVICES	135,320	139,087	162,013
FAMILY ADVOCATE PROGRAM	88,317	128,248	123,316
OTHER STUDENT SERVICES (i.e. Student Accounting; Placement Services)	184,216	175,567	499,859
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 7,825,167</b>	<b>\$ 7,909,531</b>	<b>\$ 7,965,076</b>
LIBRARY SUPPORT SERVICES	3,388,814	3,452,269	3,631,551
TECHNOLOGY SPECIALISTS	627,077	604,082	658,801
K-3 LITERACY	921,865	932,062	834,454
ADMIN AND EVALUATION OF LEARNING SERVICES	701,450	733,271	717,504
COMPUTER REPLACEMENT PROGRAM	383,303	401,314	404,571
CULTURAL DIVERSITY	314,953	323,552	331,776
CURRICULUM DEVELOPMENT COUNCIL	346,452	249,767	323,111
MEDIA SUPPORT SERVICES	228,345	256,702	237,070
STAFF DEVELOPMENT	242,700	298,612	603,142
MIDDLE LEVEL LITERACY	158,840	146,684	107,679
INDUCTION	144,892	157,791	145,670
INTERNET SUPPORT SERVICES	87,469	100,691	-
OTHER INSTRUCTIONAL STAFF SUPPORT	279,007	252,734	(30,253)
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 13,300,366</b>	<b>\$ 13,717,535</b>	<b>\$ 14,079,544</b>

**Making Choices in the BVSD Budget (continued)**

Three year detail history of specific programs (continued)

CATEGORY GROUP PROGRAM	06-07 * BUDGET	07-08 BUDGET	08-09 BUDGET
<b>SCHOOL ADMINISTRATION AND OPERATIONS:</b>			
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 15,147,373</b>	<b>\$ 15,756,209</b>	<b>\$ 16,262,539</b>
PRINCIPAL'S OFFICE	14,784,955	15,337,792	15,906,049
COMPUTER REPLACEMENT PROGRAM	112,000	112,000	112,000
SCHOOL ADMINISTRATION SERVICES	76,052	66,395	108,074
SCHOOL LEVEL SUPPORT	96,148	95,128	133,890
OPEN ENROLLMENT	78,218	142,385	-
OTHER SCHOOL ADMIN (i.e. Chinook; High School Options)	-	2,509	2,526
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 16,691,301</b>	<b>\$ 17,524,635</b>	<b>\$ 17,716,016</b>
MAINTENANCE & OPERATIONS	15,816,630	16,428,216	16,401,487
ENVIRONMENTAL SERVICES	411,208	580,519	676,518
ADMIN OF MAINTENANCE AND OPERATIONS	463,463	508,734	631,011
OTHER MAINTENANCE SERVICES (i.e. Zone Maintenance; Relamping)	-	7,166	7,000
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 31,838,674</b>	<b>\$ 33,280,844</b>	<b>\$ 33,978,555</b>
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS:</b>			
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,795,955</b>	<b>\$ 3,271,868</b>	<b>\$ 2,682,351</b>
SUPERINTENDENT	671,313	1,047,741	697,582
TAX COLLECTION FEES	417,000	417,000	417,000
SECONDARY EDUCATION SUPPORT	264,195	281,906	243,896
LEGAL SERVICES	283,836	283,736	297,990
ELEMENTARY EDUCATION SUPPORT	317,278	347,015	386,497
ADMIN OF GENERAL SUPPORT SERVICES	278,786	250,868	22,000
STAFF NEGOTIATIONS SERVICES	141,446	149,435	155,290
GRANT PROCUREMENT	77,225	82,438	84,802
ELECTION SERVICES	69,750	69,750	69,750
OTHER GENERAL ADMINISTRATION (i.e. Audit; Board of Education)	275,126	341,979	307,544
<b>BUSINESS SERVICES</b>	<b>\$ 2,286,480</b>	<b>\$ 2,395,068</b>	<b>\$ 2,661,671</b>
<b>CENTRAL SERVICES</b>	<b>\$ 5,944,528</b>	<b>\$ 6,300,298</b>	<b>\$ 6,304,393</b>
INFORMATION SYSTEMS SERVICES (Information Technology)	2,788,796	2,949,246	2,938,231
HUMAN RESOURCES	1,156,872	1,275,993	1,230,927
TELECOMMUNICATIONS	690,364	730,647	734,469
COMMUNICATION SERVICES	447,103	367,054	420,260
RESEARCH AND EVALUATION SERVICES	356,173	480,036	305,200
PLANNING SERVICES	251,908	236,053	397,483
INSURANCE MANAGEMENT SERVICES	112,609	112,553	112,562
COMPUTER REPLACEMENT PROGRAM	62,434	62,151	62,198
SUBSTITUTE OFFICE	46,396	48,648	53,936
RECRUITMENT	31,873	35,395	36,401
OTHER CENTRAL SERVICES (i.e. Televising Board Meetings)	-	2,522	12,726
<b>ENTERPRISE OPERATIONS (District Print Shop)</b>	<b>\$ 94,836</b>	<b>\$ 106,241</b>	<b>\$ 113,133</b>
<b>DEBT SERVICES (Payments on Debt)</b>	<b>\$ 946,915</b>	<b>\$ 946,915</b>	<b>\$ 698,133</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 12,068,714</b>	<b>\$ 13,020,390</b>	<b>\$ 12,459,681</b>
<b>GRAND TOTAL GENERAL FUND:</b>	<b>\$ 190,281,777</b>	<b>\$ 201,801,381</b>	<b>\$ 208,697,177</b>

Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is the direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 \* The 2006-07 amounts include the December 13, 2005 and January 23, 2006 Supplemental Budgets respectively.
- 5 A Transportation Fund was developed after voters approved the 2005 Transportation Mill Levy in November 2005. All expenditures for district transportation services are recorded in the Transportation Fund and no longer budgeted in the General Operating Fund.



## History of Changes to the Budget Adjustment Plan since 1998

The following compilation reflects information available in past budget documents. While it does not include every change, it does include the **significant, permanent** adjustments to the budget. It does not include adjustments and reallocations between departments and programs. Changes are expressed in terms of FTE or dollars, but not both. All dollar figures are presented in nominal dollars and not adjusted for inflation.

COMPENSATION PACKAGE	1998-99 thru 2002-03	2003-04 thru 2007-08	2008-09
Employee Salaries and Benefits	Est. Unavailable	Est. Unavailable	
General Cost of Living Increase	3.55%	2.26%	3.20%
Raise Bus Driver Hourly Wage by \$1.00			
Annual Step Increases	Yes	Yes	Yes
PERA Employer Contribution Change	-0.27%	0.40%	0.90%
Health Insurance Premium Change	10.47%	11.73%	8.82%
Dental Insurance Premium Change	5.41%	1.90%	0.00%
Increases Life Insurance Coverage to \$20,000	Yes	Yes	Yes

INSTRUCTION	1998-99		2003-04		2008-09	
	\$	FTE	\$	FTE	\$	FTE
<b>Regular Instruction</b>	1,368,832	134.018	451,463	39.074	203,150	20.727
02 Funding to Address Class Size	100,000					
98 Reduced Class Size - Elementary Literacy Teachers		49.600		(8.340)		
98 Reduced Class Size - Middle		18.600				
98 Reduced Class Size - High		24.800				
04 Elementary School Teachers & Specialists for Anomalies				5.000		
02 Amendment 23 Elementary Teachers		11.000				
02 Amendment 23 Middle Level Teachers		8.000				
04 Class Size Anomalies - Elementary				4.000		
04 Elementary Class Size Initiatives				18.500		
04 Class Size Reduction - 6 targeted schools				3.000		
04 Class Size Anomalies - Secondary				9.000		
00 Struggling Readers - Elementary Schools	450,000		(150,000)			
00 Summer Literacy Academy Program	200,000		(191,946)			
School Resource Allocation	(95,584)		300,584			
99 Teacher Annual Leave Payments	100,000					
03 Secondary Literacy Teachers		3.000		4.530		
06 Teacher FTE for High School ILP's				2.000		
School Closure/Consolidation:						
04 Elementary Teachers		(8.500)		(2.168)		
04 Elementary Literacy Teachers				(0.700)		
04 Elementary Paraprofessional Support				(4.188)		
04 Elementary SRA ,Student Activity Sponsor Contracts			(19,502)			
04 Middle Level Teachers				(0.790)		
04 Middle Level Literacy Teachers				(0.090)		
04 Middle Level Paraprofessional Support				(0.875)		
04 Middle SRA, Student Activity Sponsor Contracts, Athletics & Intramurals			(32,170)			
00 Operating Funds for Eldorado K-8 & Aspen Creek K-8	13,086					
00 New School Staffing - Aspen Creek K-8		2.450				
00 New School Staffing - Eldorado K-8		2.450				
06 Teacher FTE - K-8 Schools				2.870		
07 TAG Coordinator (Destratification-2) Columbine				0.700		
07 Math Coordinator (Destratification-2) Columbine				0.500		
07 Operating Funds (Destratification-2) Columbine			6,000			
07 Operating Funds (Destratification-2) BCSIS			1,500			
07 Operating Funds (Destratification-2) High Peaks			1,500			
07 Operating Funds (Destratification-2) Foothill			1,500			
06 Operating Funds for Sanchez PYPID Development			20,100			
Operating Funds for Whittier PYPID Development			18,000			

**History of Changes to the Budget Adjustment Plan since 1998 (continued)**

	1998-99 thru 2002-03		2003-04 thru 2007-08		2008-09	
	\$	FTE	\$	FTE	\$	FTE
<b>Regular Instruction (continued)</b>						
06 Operating Funds for Centaurus IB Development			14,400			
06 TOSA for Centaurus IB Development				0.400		
07 IB Teacher for Centaurus				0.400		
07 IB Coordinator for Centaurus				0.200		
00 Fairview IB Program	6,000	0.800				
Preschool Program at Sanchez			4,060	0.840		0.199
Extended Day Kindergarten at Sanchez				2.125		
01 Paraeducator at Middle Level		0.748				
Instrumental Music Teacher		3.570		0.160		
02 Pre AP Programs at Select Secondary Schools		1.200				
04 Sunset Learning Program at Boulder High & Centaurus				(2.000)		
04 Furniture Replacement Budget			(10,000)			
03 Teen's, Inc. Teacher - Nederland		1.000				
99 Passages Program Teacher		0.500				
02 WEB and Link Programs	42,000					
99 Expelled Student Services	15,000					
99 Platte Valley Youth Services	85,000					
05 Jitsuygo Japanese Exchange Program			30,000			
05 Community Schools Incentive Funds			33,750			
05 Contracted Education Services			127,500			
05 Summer School Program to General Fund			136,292			
09 Chinook Program reallocation of Teacher FTE Funding to purchased services (Teens, Inc.)					80,384	(1.000)
09 Chinook Program - additional funding					48,766	
09 Reorganization of Central Administration - Teacher FTE						7.200
09 Full Day Kindergarten Program - Teacher FTE						6.828
09 Full Day Kindergarten Program - Para FTE						7.500
09 Full Day Kindergarten Program - Operating Expenses					74,000	
Vocational Education	9,000	6.000	-	-	-	-
00 Turf Management Program Supplies	4,000					
00 Manufacturing Technology Program Supplies	5,000					
00 Assistant Principal		1.000				
00 Teachers		5.000				
Talented & Gifted Education	217,665	1.400	51,591	2.000	-	-
99 Adjust Budget to Match State Revenues	21,690		21,591			
00 Professional Development, Supplies & Materials	86,095					
00 Advisors increase by 2,190 hours over prior year	179,880					
00 Teachers - Science Scholars Program		1.400				
01 Post Secondary Options	(70,000)					
05 Centaurus Pre-Engineering			20,000			
06 Coordinators at Ryan & Lafayette				2.000		
06 Supply Funds for Ryan & Lafayette			10,000			
08 Operating Funds			56,713			
<b>SPECIAL INSTRUCTION</b>						
<b>Special Education</b>	<b>303,863</b>	<b>75.348</b>	<b>726,740</b>	<b>(4.350)</b>	<b>(320,000)</b>	<b>1.000</b>
Out of District Facilities Excess Costs			587,740		(320,000)	
00 Preschool Tuition Paid to Private Sources	175,655					
05 Support						
00 Non-Personnel Budget	68,208					
Teachers		14.750		(3.000)		
02 Teacher for SIED programming		3.000				
02 Teacher of Deaf and Hard of Hearing		1.400				
Preschool Teacher		2.000				
02 Childcare Provider		0.700				
Social Worker		2.200				
OT/PT		1.600				
Speech/Language Specialists		4.600				
Psychologist		1.200				
00 Coordinator		1.150				
01 Transitions Coordinators		1.875				



## History of Changes to the Budget Adjustment Plan since 1998 (continued)

	1998-99 thru 2002-03		2003-04 thru 2007-08		2008-09	
	\$	FTE	\$	FTE	\$	FTE
<b>Special Education (continued)</b>						
04 ESY Coordinator				(0.600)		
00 Special Skills Aide		2.188				
Paraeducators	60,000	36.618				
01 Education Interpreter		0.468				
00 Clerical		1.600				
Bus Assistants/Monitors			139,000			
08 TAG Coordinator				1.000		
Grant Cost Shifts:						
04 Coordinator to IDEA Part B Grant				(0.500)		
04 Teacher to IDEA Grant -.60 Asst. Director on IDEA Eliminated				(0.800)		
School Closure/Consolidation:						
04 Paraprofessional				(0.250)		
04 Teacher				(0.200)		
09 Reorganization of Central Administration Childfind Coord FTE						1.000
<b>Literacy &amp; Language Support Services</b>	<b>10,848</b>	<b>38.363</b>	<b>-</b>	<b>4.350</b>	<b>-</b>	<b>(2.500)</b>
02 Class Size Reduction Nederland & Broomfield				1.500		
02 Class Size Reduction - All Schools						
Maintain Programs & Address Growth						
Teacher		8.340				
Coordinator		1.000		(1.000)		
Clerical		1.550				
02 Native Language Tutors		4.038				
00 Assessors	4,000					
07 ESL Teacher (Destratification-2) Birch				1.000		
07 ESL Teacher (Destratification-2) Fairview				1.000		
07 ESL Teacher (Destratification-2) Columbine				0.300		
08 ESL Teacher (Destratification-2) Foothill				1.000		
08 ESL Teacher (Destratification-2) High Peaks				0.500		
08 ESL Teacher (Destratification-2) BCSIS				0.500		
Kindergarten Coordinator		1.000		(0.450)		
99 Adult Basic Education	6,848					
Office of Civil Rights Compliance:						
99 Coordinator		1.500				
99 Teachers		2.160				
99 Evaluation Specialist		0.150				
99 Clerical		1.000				
99 Accountant		0.250				
99 Paraeducators		15.000				
99 Native Language tutors		1.875				
99 Academic Tutor		0.500				
Reorganization of Central Administration						
09 ESL Assistant Director						1.000
09 ESL Coordinator FTE						(3.500)
<b>Student Services/Instructional Support</b>	<b>1,172,217</b>	<b>52.740</b>	<b>54,800</b>	<b>(3.730)</b>	<b>10,700</b>	<b>-</b>
06 Nursing Services Cell Phones			4,000			
99 Contracted Nursing Services	30,120					
01 Teen Parenting Program - Nursing Services		0.500				
00 Health Room Supplies	38,566					
00 Health Room Paraeducator FTE at Elementary Schools		16.500				
07 Community Liaison (Destratification-2) BCSIS				0.500		
07 Community Liaison (Destratification-2) High Peaks				0.500		
07 Community Liaison (Destratification-2) Foothill				0.500		
07 Community Liaison (Destratification-2) Columbine				0.500		
06 Community Montessori Outreach Liaison				0.500		
02 Family Resource Schools Program	26,000					
00 Lafayette Quality Schools - Community Liaisons	30,000					
00 Lafayette Quality Schools - Supplies	2,000					
02 Lafayette Family Advocate Program Coordinator		0.500				
00 Purchased Intervention Services - High Schools	200,000					

**History of Changes to the Budget Adjustment Plan since 1998 (continued)**

	1998-99 thru 2002-03		2003-04 thru 2007-08		2008-09	
	\$	FTE	\$	FTE	\$	FTE
<b>Student Services/Instructional Support (cont.)</b>						
Student Accommodations for 504-ADA	20,000	0.350		0.100		
District Translator		1.000				
08 Truancy Services				1.000		
08 Interventionist Services			30,000			
08 Family Advocate Program			30,000			
06 Operating Funds for the Centaurus IB Program			4,800			
Technology Specialists		10.500				
03 AVID at Casey	34,700					
03 Pre-Advanced Placement Support for Secondary Schools	10,000					
School Closure/Consolidation						
Elementary Media Specialists		(1.230)		(0.500)		
04 Middle Level Counselor				(0.330)		
04 Middle Level Media Specialists				(0.500)		
Monarch High School:						
99 Counselor		1.080				
99 Librarian		1.000				
99 Media Technician		0.500				
Literacy Assessment Support	27,000					
04 Assessment Administrative Intern			(14,000)			
00 Operating Budget for Student Assessments	21,000					
Clerical Support for Assessment		1.000				
00 Information Specialist		1.000				
Learning Materials for Increased Enrollment	(100,000)					
01 Learning Services Staff		(1.000)				
Curriculum Council Clerical		1.000		(1.000)		
00 Curriculum Council Development	169,725					
99 Cultural Diversity Program	12,000					
Cultural Diversity Clerical Support		1.000				
04 Diversity Coordinator				(1.000)		
00 Diversity Training & Curriculum Development	150,000					
02 Diversity Training & Multicultural Support	70,886					
01 Student Achievement Program Funding	32,300					
00 Induction - Stipends & Operating Expenses	91,399					
01 Cleaning of Brass Instruments	800					
01 Opening of Year Conference	5,150					
02 Math Coordinator		1.000				
03 Math Coordinator to Grant Fund		(1.000)				
05 Fine Arts Coordinator				1.000		
04 Indian Education Specialist				(0.500)		
03 Media Coordinator to Grant Fund		(0.500)				
04 Curriculum Director				(1.000)		
99 Learning Services Support Staff		0.040				
00 Induction Director		0.100				
08 Counseling Coordinator - Secondary				0.500		
Clinical Professor Project:						
Curriculum Specialist for C.U. PEP		0.200		1.000		
02 Tuition for Teachers	12,075					
01 Counselors		2.000				
01 Media Specialists		2.000				
01 Elementary Media Specialists		(1.500)				
01 Secondary Media Specialists		(1.500)				
99 K-3 Literacy Funds	88,583					
K-3 Literacy Coaches		9.000		(5.000)		
00 K-3 Literacy Professional Development	199,913					
K-3 Literacy Specialists		6.200				
03 CLIP Trainer		1.000				
03 Middle Level Literacy Coaches		2.000				
09 Vision Screening Support					10,700	



## History of Changes to the Budget Adjustment Plan since 1998 (continued)

	1998-99 thru 2002-03		2003-04 thru 2007-08		2008-09	
	\$	FTE	\$	FTE	\$	FTE
<b>SCHOOL ADMINISTRATION AND OPERATION</b>						
<b>School Administration</b>	20,000	11.980	52,000	(5.550)	-	0.375
Professional Development for Principals	10,000		30,000			
99 30 Extra Days for Principals New to District	10,000					
Elementary Principal				0.450		
01 Assistant Principal		(5.000)				
01 Assistant Principal		1.000				
School Clerical Support		7.000	22,000			0.375
01 School Clerical Support		3.500				
Monarch High School:						
99 Principal		1.000				
99 Assistant Principal		1.600				
99 Clerical Support		3.880				
School Closure/Consolidation:						
Elementary Principal		(1.000)		(1.500)		
04 Elementary Assistant Principal				1.000		
04 Elementary Clerical Support				(2.250)		
04 Middle Level Principal				(1.000)		
04 Middle Level Clerical Support				(2.250)		
<b>Operations &amp; Maintenance</b>	554,740	28.625	1,082,634	(18.000)	-	-
Building Maintenance Materials	197,000		50,000			
Maintenance Workers		8.000		(5.000)		
04 Maintenance Worker Overtime			(20,000)			
04 Limit Maintenance Vehicle Use			(21,000)			
04 Summer Temporary Employees			(10,000)			
04 Clerical Support - Maintenance & Operations				(0.620)		
04 Maintenance Staff Professional Development			(4,000)			
Move Energy Fund Functions to General Fund			25,000	1.000		
Campus Monitors to Insurance Reserve Fund		(4.125)				
Cost Shift to Capital Reserve Fund:						
01 Executive Director, Operations Administration		(0.250)				
01 Executive Secretary, Operations Administration		(0.250)				
01 Director, Maintenance & Operations		(0.250)				
01 Maintenance Supervisor		(0.750)				
01 Secretary, Maintenance & Operations		(0.250)				
VFA Software Maintenance - Planning & Engineering			14,000			
04 Clerical Support - Planning & Engineering				(0.380)		
School Closure/Consolidation:						
04 Elementary Level Building Maintenance Materials			(5,961)			
04 Middle Level Building Maintenance Materials			(8,900)			
04 Elementary Level Custodians				(1.625)		
04 Middle Level Custodians				(2.125)		
99 Hazardous Materials Disposal Fees	12,000					
04 Computer Disposal Fees Required by Law			20,000			
04 Trash Removal Services Contract			12,090			
School Custodians		21.500		(8.250)		
99 Custodians - Monarch High School		5.000				
04 District Laundry Worker				(1.000)		
Utilities (Electric, Water, Natural Gas)	345,740		1,031,405			
<b>Student Transportation</b>	68,215	2.000	(7,031,364)	-	-	-
99 Bus Driver Routes to Service Monarch High	40,000					
04 Funds to Meet SPED IEP's for Bus Drivers			98,000			
05 Special Education Equipment for Busses			5,000			
06 Community Montessori Student Transportation			90,000			
04 Student Transportation Costs			92,290			
Vehicle Mechanic		2.000				
99 Vehicle & Maintenance Equipment & Fees	23,850					
Vehicle Fuel	4,365		477,710			
05 Vehicle Parts			30,500			
06 Transportation Expenses to Transportation Fund			(7,824,864)			

**History of Changes to the Budget Adjustment Plan since 1998 (continued)**

	<b>1998-99 thru 2002-03</b>		<b>2003-04 thru 2007-08</b>		<b>2008-09</b>	
<b>DISTRICT WIDE SERVICES</b>						
<b>General Administration</b>						
	(901,995)	3,500	44,500	1,700	(220,250)	(1,800)
06 Board of Education Professional Development			10,000			
06 District Election Costs			8,000			
00 Referendum Oversight Committee	10,000					
Open Enrollment Assistant		0.500		0.500		
07 Operating Funds (Destratification-2) Open Enrollment			3,500			
08 Open Enrollment Office Staff				3,000		
08 Open Enrollment Operating Funds			2,500			
Reduction of Non Personnel Expenses of 5% - 10%						
03 Learning Services	(312,346)					
03 Elementary Education	(22,700)					
03 Secondary Education	(45,505)					
03 Superintendent	(37,514)					
03 Deputy Superintendent	(85,558)					
Professional Services & Supplies-District Wide Instruction	(9,880)					
00 Athletics/Activity Director		1,000				
Athletics/Activity Director to Other Funds		(0.500)		(0.500)		
01 Clerical Support for Elementary Education Administration		1,000				
04 Assistant Superintendent for Elementary Education				(1,000)		
03 District Allocations	(50,000)					
01 Other Central Departments	(25,000)					
03 Non Personnel Expenses of 5% - 10% at Education Center	(194,799)					
03 Grant Procurement Clerical Support		(1,000)				
BVEA President/Vice President		0.500				
02 District Legal Counsel		1,000				
04 District Legal Counsel to Insurance Reserve Fund				(0.100)		
02 Paralegal Support		1,000				
02 District Purchased Legal Services	(153,693)					
07 Annual Legal Update			3,500			
Operations Administration Funding	25,000		(3,000)			
04 Contracted Lobbying Services			20,000			
Administration & Operations Executive Secretary				(0.200)		
09 Reduction of Required Debt Service Payments (COPS)					(250,000)	
09 HR Employee Awards					2,500	
09 DCC Emergency Notification					15,000	
09 Lawson Support					8,750	
09 Infinite Campus Support					3,500	
Reorganization of Central Administration						
09 Chief Operating Officer						(0.900)
09 Administrative Assistant						(0.900)
<b>Business Services</b>						
	-	6,500	10,000	(1,200)	-	-
Materials Management Delivery Worker		1,000		(1,000)		
01 Purchasing Buyer		1,000				
01 Finance & Accounting Services Clerical Support		1,000				
05 Cash Management Equipment at Schools			5,000			
03 Pupil Count Clerical Support		0.500				
00 Accounting & Budget Services - Accountant		1,500				
00 Business Services Accountant		0.500				
04 Director of Finance & Accounting to Insurance Reserve				(0.100)		
05 Assistant Director of Finance & Accounting to Insurance				(0.100)		
01 Budget Services Clerical Support		1,000				
06 Budget Printing & Professional Development			5,000			
<b>Central Services</b>						
	1,592,261	12,000	687,846	(8,575)	-	-
03 HR Negotiator Contract	(25,000)					
00 Recruitment Operating expenses	33,596					
00 Recruitment Secretary Human Resources		0.500				
04 Human Resources Clerical Support				(1,000)		
Human Resource Budget:						
00 Finger Printing	30,000					



### History of Changes to the Budget Adjustment Plan since 1998 (continued)

	1998-99 thru 2002-03		2003-04 thru 2007-08		2008-09	
	\$	FTE	\$	FTE	\$	FTE
<b>Central Services (continued)</b>						
00 Advertising	15,000					
06 Supplies			1,500			
07 Software License Fees for E-Recruiting			65,000			
01 Human Resources Specialist		1.000				
Switchboard Clerical Positions				(1.125)		
04 HR Director to Insurance Reserve Fund				(0.200)		
00 Salary Review Consultant	10,000					
Teacher Assistance Program:						
00 Mileage	5,616					
00 Stipends	20,000					
00 Inservice Travel	4,000					
00 Oversight	2,060					
TAP Mentors		2.000		(2.000)		
04 Tuition Reimbursement for Unit B Members			32,366			
07 Tuition Reimbursement for Paraeducators			7,500			
00 COBRA Retiree Benefit Participation Administration	9,500					
District Health Insurance Contract Consultant	25,000		(24,000)			
04 Risk Management Clerical				(0.500)		
04 Risk Management Director				(0.500)		
00 Maintenance of Heath Department Contract	37,101					
Communications Department:						
99 Director		1.000				
Secretary		1.500				
01 Communications Specialist		1.000				
Operating Budget	58,860					
Support for Impact on Education	11,100					
02 Application Support Manager		1.000				
02 Database Administrator		1.000				
02 Training Instructor		1.000				
01 Computer Technicians		2.000				
00 Technology Specialist Operating Expenses	73,028					
00 Technology Training	100,000					
SASI Software, & Contract Support	94,400					
Software Licenses & License fees	100,000		289,400			
06 Infinite Campus Maintenance & Support			199,500			
04 Software Maintenance Contract Obligations			55,000			
04 Wide Area Network Upgrades			55,000			
04 Information Technology Clerical Support				(0.750)		
Computer Replacement Program	827,360		(100,000)			
04 SASI Help Desk Technician				(1.000)		
04 Information Technology Clerical Support				(1.000)		
04 Information Technology Programmer/Analyst				(0.500)		
05 Webmaster from Insurance Reserve Fund				1.000		
07 Required Mobile Phone Reimbursement			82,800			
Internet Access Contract Costs	37,000		23,780			
99 New Telecommunications leases	80,000					
00 Additional Phone Lines	35,640					
00 Increased Long Distance Usage	8,000					
04 Telecommunications Technician				(1.000)		
<b>Other Support Services</b>	-	-	-	-	-	-
<b>Enterprise Operations (Print Shop)</b>	-	-	-	-	-	-
<b>Community Services</b>	-	-	-	-	-	-
Senior Tax Exchange Program						
<b>Adult Basic Education</b>	-	-	-	-	-	-
Non-Student GED Testing Services						
<b>Debt Services (Payments on Debt)</b>	-	-	-	-	-	-
Payment Reduction (Covers Energy Fund Functions)						

## Facilities, Land/Buildings, Communities and Geographic Information

### Facilities

#### Schools

- 29 Elementary Schools
- 3 K-8 Schools (Aspen Creek, Eldorado, Monarch)
- 8 Middle Schools
- 1 Middle/Senior Special Education School
- 1 Middle/Senior High School
- 7 Senior High Schools
- 5 Charter Schools
- 54 Total Schools

#### Programs and Administration Buildings

- 1 Technical Education Center
- 1 Education Center
- 3 Bus Terminals (Lafayette, Boulder, Nederland)
- 1 Multi-Use Building (Sombrero Marsh)
- 6 Total

### Land/Buildings

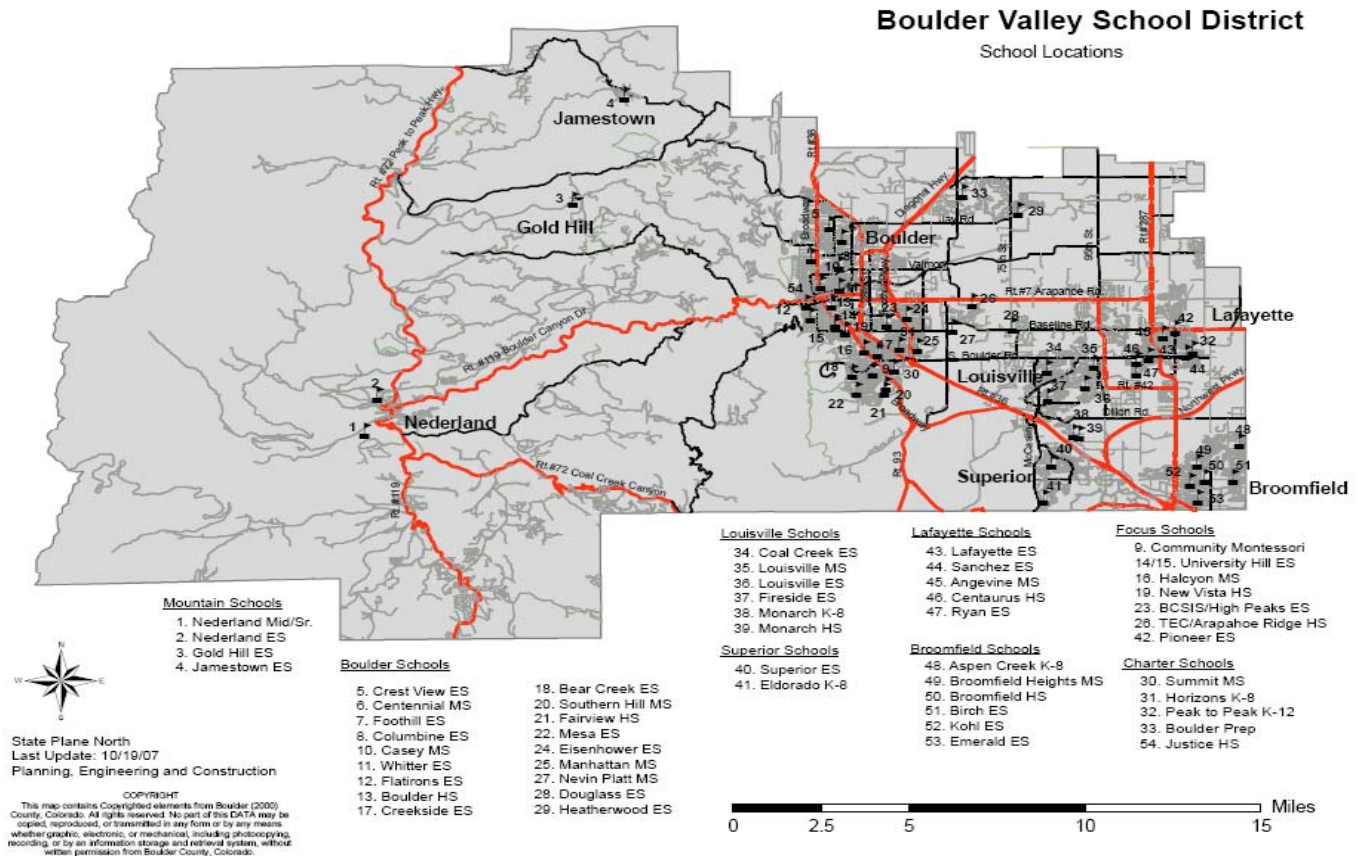
The Boulder Valley School District owns over 750 acres of prime Boulder and Broomfield County property and maintains six artificial turf athletics fields and 56 buildings spanning over 4 million square feet.

### Communities

The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.

### Geographic Information

The Boulder Valley School District is made up of approximately 500 square miles in the southern half of Boulder County, the northern part of Gilpin County and a significant portion of western Broomfield County. BVSD covers one of the larger school regions in the metro-Denver area.





## Awards

The Boulder Valley School District RE-2 has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past seven years. The district applied for the award for the fiscal year beginning July 1, 2008. The award is expected to be received in late June 2009.

In addition, this budget document has been significantly updated from prior year versions to reflect the requirements of the Meritorious Budget Awards Program sponsored by the Association of School Business Officials International. This program promotes and recognizes excellence in developing, analyzing and presenting a school system budget. The district applied for the award by submitting this document for the fiscal year beginning July 1, 2008.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Boulder Valley School District  
Colorado**

For the Fiscal Year Beginning

**July 1, 2007**

President

Executive Director

# Superintendent's Cabinet

---

**Christopher King, Ph.D.** - *Superintendent*

**Ellen Miller-Brown, Ph.D.** - *Deputy Superintendent for Teaching and Learning*

**Rebecca McClure** - *Assistant Superintendent of Human Resources*

**Deirdre Pilch, Ed.D.** - *Assistant Superintendent for School Leadership  
High Schools and Middle Schools*

**Sandy Ripplinger** - *Assistant Superintendent for School Leadership  
K-8 and Elementary Schools*

**Von Sheppard** - *Assistant Superintendent for School Leadership  
Elementary Schools*

**Judy Skupa, Ph.D.** - *Assistant Superintendent of Curriculum and Instruction*

**Joseph Sleeper** - *Assistant Superintendent of Operations*

**Jonathan Dings, Ph.D.** - *Chief of Planning and Assessment*

**Dave Williamson** - *Chief Information Officer*

**Leslie Stafford** - *Chief Financial Officer*

**Karen Daly** - *Executive Director for Student Success*

**André Lanier, Ph.D.** - *Executive Director for Institutional Equity*

**Melissa Mequi** - *Legal Counsel*

**Briggs Gamblin** - *Director of Communications and Legislative Policy*

*Excellence and Equity*



**Boulder Valley**  
School District

*Excelencia y Equidad*