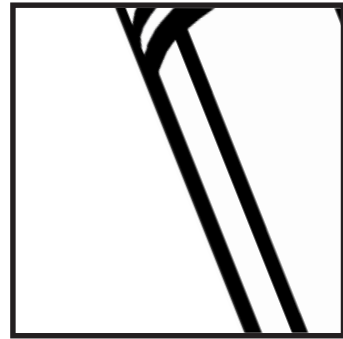
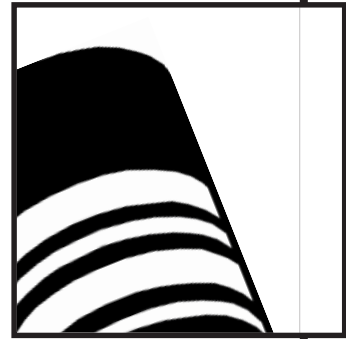


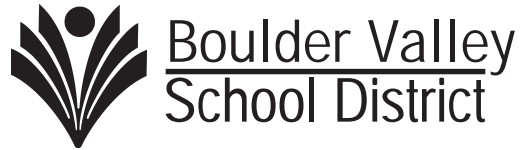
UNDERSTANDING YOUR SCHOOL DISTRICT'S BUDGET

January 2003



**Boulder Valley
School District**

Business and Financial Services
6500 Arapahoe Road
Boulder, Colorado 80303
303-447-5193



Board of Education

District A	Bill De La Cruz, President b.delacruz@attbi.com voice-mail: 303.245.5815 fax: 303.402.0760 Term Expires: 2003		Term Expires: 2003
District B	Julie Phillips jpa@psymed.com voice-mail: 303.245.5814 fax: 303.449.7783 Term Expires: 2005	District E	Stan Garnett SGarnett@BHFS.com voice-mail: 303.245.5816 fax: 303.623.1956 Term Expires: 2005
District C	Angelika Schroeder, Treasurer atschroeder@cs.com voice-mail: 303.245.5817 fax: 303.494.1594 Term Expires: 2003	District F	Jean Paxton jlpaxton1@juno.com voice-mail: 303.245.5818 fax: 303.438.8572 Term Expires: 2005
District D dent	Janusz Okolowicz, Vice-President No e-mail address voice-mail: 303.245.5813 fax: 303.449.5239*51	District G	Teresa Steele teresalsteele@aol.com voice-mail: 303.245.5819 fax: 303.665.2847 Term Expires: 2003

Superintendent of Schools
George F. García, Ed.D.

Understanding Your School District's Budget

The issues of education and your schools consistently rank as one of the top areas of interest to citizens as measured by a variety of opinion polls each year. However, you've told us the issue of school funding and school district budgets are a bit of a mystery.

That's why we've put together a pair of booklets to give you an overview of how the school funding system works in Colorado and the factors that impact how your schools receive the funds they need to produce a high quality education for the children in Boulder Valley. This is the first of the two booklets. You can expect to see the second one in March, 2003. This first booklet is divided into two sections: "Understanding School Finance in Colorado" and "Looking at BVSD's Budget."

We've put these booklets together because we want you to be informed about Boulder Valley's budget process. But, that's not all. We also want you to be involved in the process. The process has been revised this year to create more opportunities for community and staff input. An outline of the budget process including a timeline and opportunities for public input can be found on the last page of this booklet.

The information in this booklet is based on the October, 2002 revised adopted budget. While this booklet gives you a glimpse into how the funding system works, we have a much more comprehensive publication about the Boulder Valley School District's budget located on our web site. You can download the "Revised Adopted Budget 2002-2003" from www.bvsd.k12.co.us/index_budget.asp. We have a variety of other resources on our web site including a downloadable copy of this booklet, "Understanding Your School District's Budget."

For even more information, here are some resources from around the state that you can review.

- Colorado School Finance Project: www.csfp.org
- Colorado Department of Education: www.cde.state.co.us/index_finance.htm
- State of Colorado: www.state.co.us/gov_dir/govnr_dir/ospb/budget

Part 1: Understanding School Finance in Colorado

Amendments that affect school funding

TABOR

Colorado's "Taxpayer's Bill of Rights"—also known as TABOR—sets taxing and spending limits on all levels of government in the state, from special districts such as fire protection and schools to county and state governments. TABOR's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution.

TABOR has many provisions that impact school funding from the state. The most significant limitations are:

- TABOR requires voter approval of tax increases
- TABOR limits revenue collections
- TABOR limits spending

TABOR also impacts spending in districts as the law requires that school districts hold 3% of expenditures in reserves. These reserves can only be spent in an emergency situation which *excludes* economic conditions, revenue shortfalls or salary and fringe benefit increases.

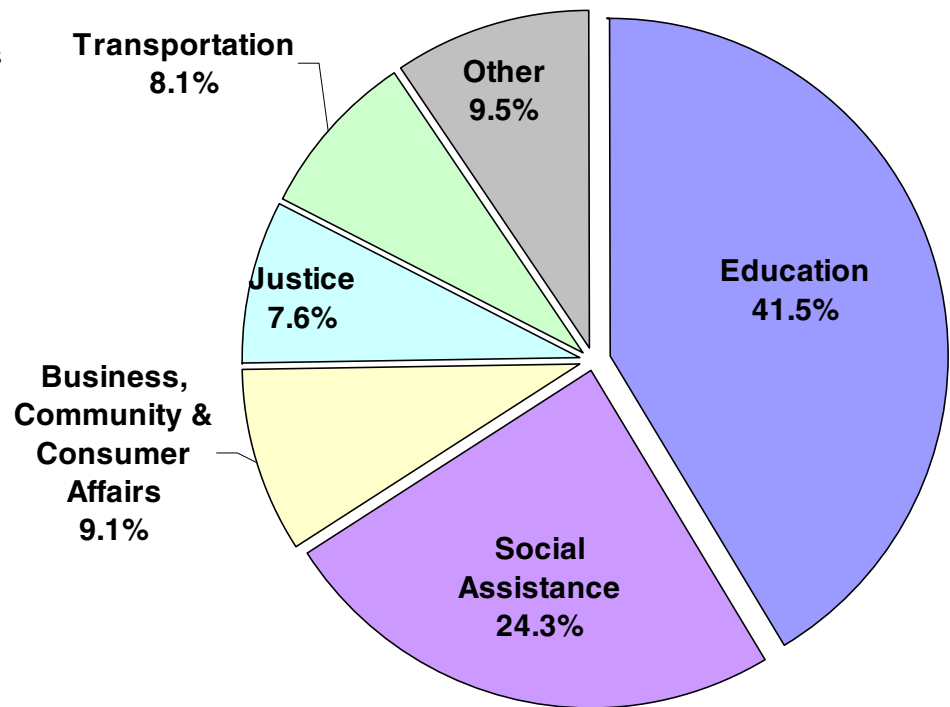
Amendment 23

In November of 2000, Colorado taxpayers approved Amendment 23 to the Colorado Constitution. This Amendment 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 is to restore public education funding back to 1988 funding levels.

Every homeowner and business owner in Colorado pays property taxes for schools, along with taxes for police, fire and other local public services.

The state government is responsible for funding other public services like prisons and transportation in addition to determining the funding for schools. Each year, the budget crafted by the governor and legislature determines how much of the total budget to allocate to education. (Contact information for your state legislators can be found at the back of this book.) The portion allocated for K-12 education is then divided among 178 school districts throughout the state using formulas in the state's School Finance Act. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes. After the state determines the funding, each district determines how to fund its local system including every school within the district.

FY 2002-03 State of Colorado Expenditures by Function



Source: Fred Fisher, Executive Director, Colorado Department of Revenue

Who Determines How Much Funding Each School District Receives?



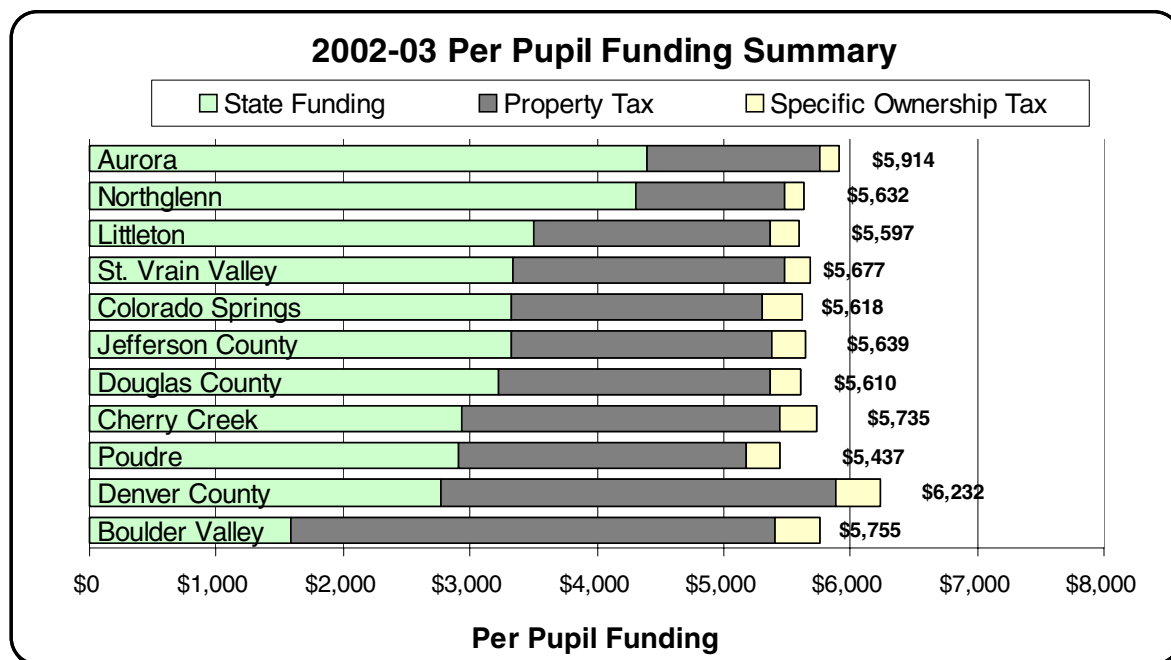
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

Equity in School Funding

The School Finance Act is aimed at ensuring that all children in the state receive an equitable educational experience. The Act outlines a formula that evaluates various factors and determines the cost for providing an equitable educational experience in each school district. In the chart that follows, this is represented by the total dollar amount for each bar. For the 2002-03 school year, Boulder Valley will receive \$5,755 for each student in the district.

State Equalization

Schools are funded from basically three sources: local property tax, state funds and vehicle registration fees, known as specific ownership tax. Although the state determines individual school district funding levels, the amount contributed from the three different sources varies according to local wealth. As you can see in the chart below, because of higher assessed valuation, Boulder Valley receives a larger portion of its revenue from local property taxes and therefore, the state contribution is less than peer districts. Conversely, those districts whose property assessed valuations are lower, typically receive more of their funding from the state.

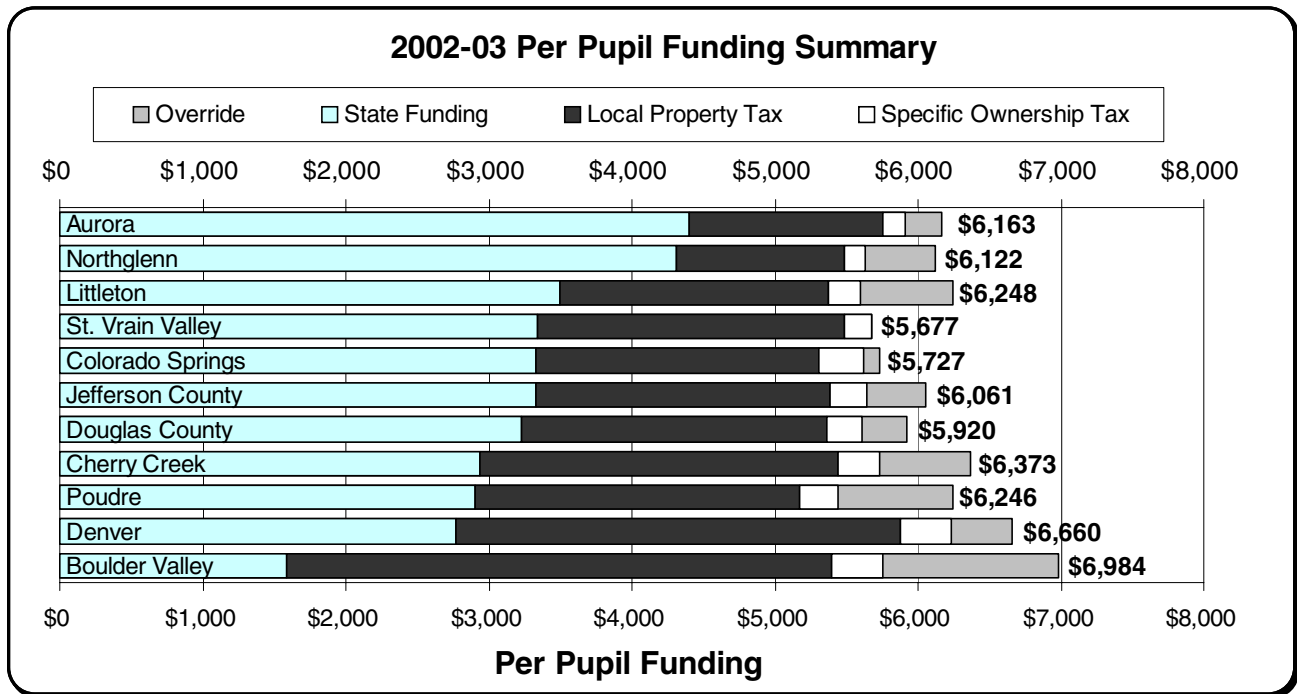


Source: CDE 12/03/02 <http://www.cde.state.co.us/cdefinance/sfdbyd2003.htm>

Who Determines How Much Funding Each School District Receives?

Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. Boulder Valley voters generously approved such overrides in November of 2002, 1998 and 1991. This additional funding is capped by state regulation. All override revenues come from increased property taxes; no additional state funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of School Finance Act funding the district receives. This chart shows how the School Finance Act funding is distributed and adds the local override portion.



Source: CDE 12/03/02 <http://www.cde.state.co.us/cdefinance/sfdbyd2003.htm>

How Does Supporting Education Impact Your Taxes?

Local tax money goes to the county treasurer who in turn distributes it to each governmental entity in the county.

Doing the math

State law sets the property tax assessment rate. In 2003, homeowners will pay an assessment rate of 9.15 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

Here's how the math works for each \$100,000 in home value:

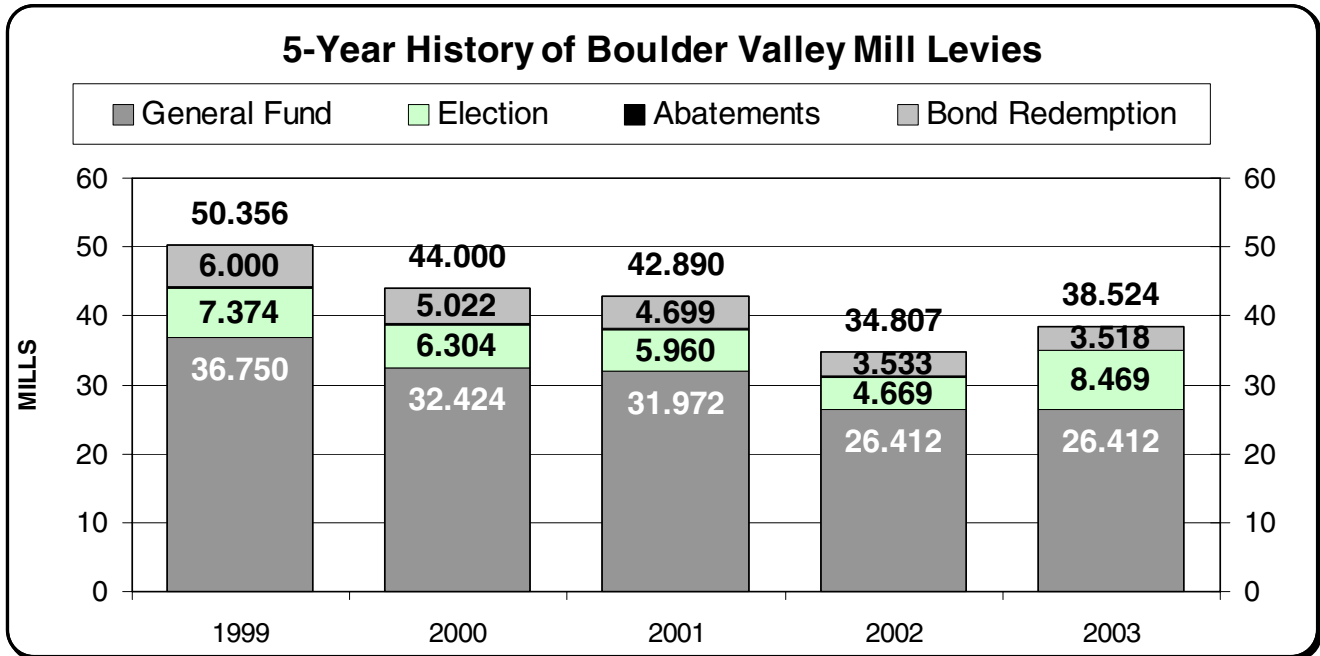
- First, 9.15 percent of assessed value is calculated to be \$9,150. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$9,150 in value multiplied by .001 equals \$9.15 per mill for each \$100,000.
- In 2003, the Boulder Valley School District tax rate is 38.524 mills or \$352.49 in taxes per year for the owner of a home valued at \$100,000.

You can use the same formula to calculate your property taxes for your schools if you know your home's assessed valuation.

The same calculations based on a 29 percent business rate net \$1,009 in school taxes for each \$100,000 of taxable business property.

How Does Supporting Education Impact Your Taxes?

Boulder Valley mill levies have declined over the last four years due primarily to increases in local assessed valuation. The increase in 2003 is due to the voter approved override in November, 2002.



Source: BVSD Budget Office Records of Certified Mill Levies for the past 5 years.

Note:

General Fund Mills are associated with School Finance Act funding.

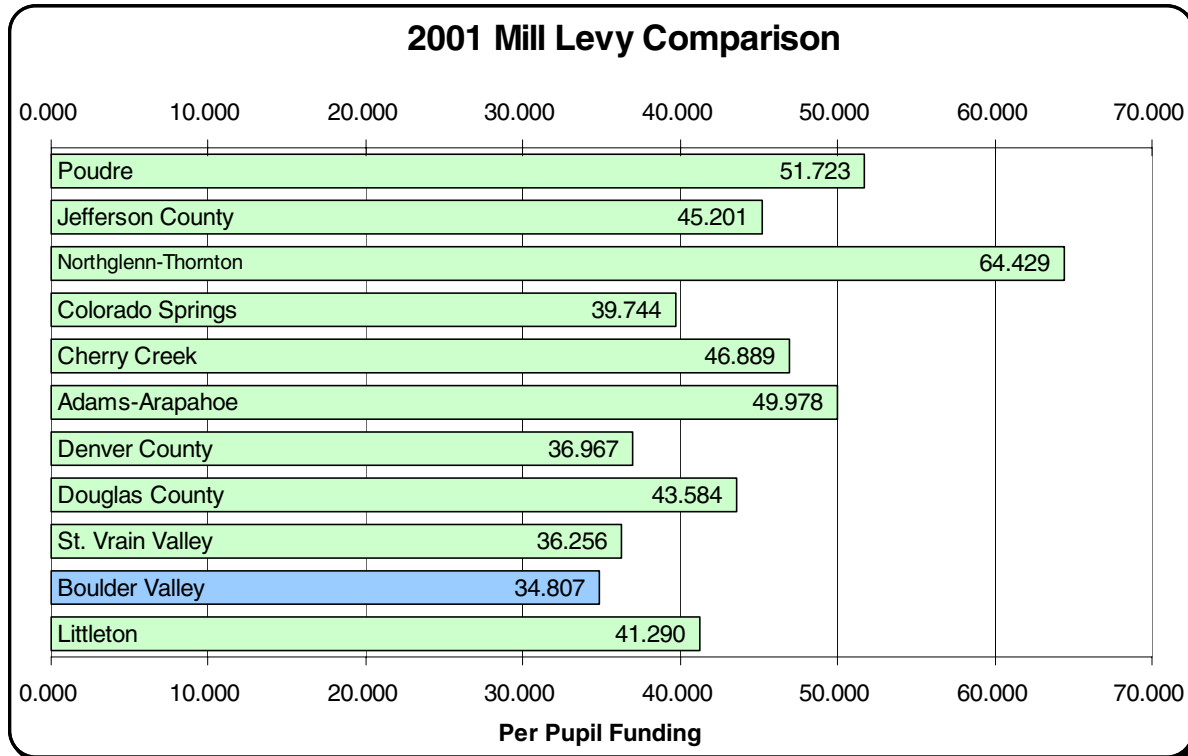
Election Mills are mills for additional funding in the form of overrides approved by voters.

Abatement Mills are related to assessed valuation appeals.

Bond Redemption Mills are capital construction mill levies.

How Does Supporting Education Impact Your Taxes?

Because property values and therefore assessed valuation vary from district to district, one mill raises a different amount of money for each school district.



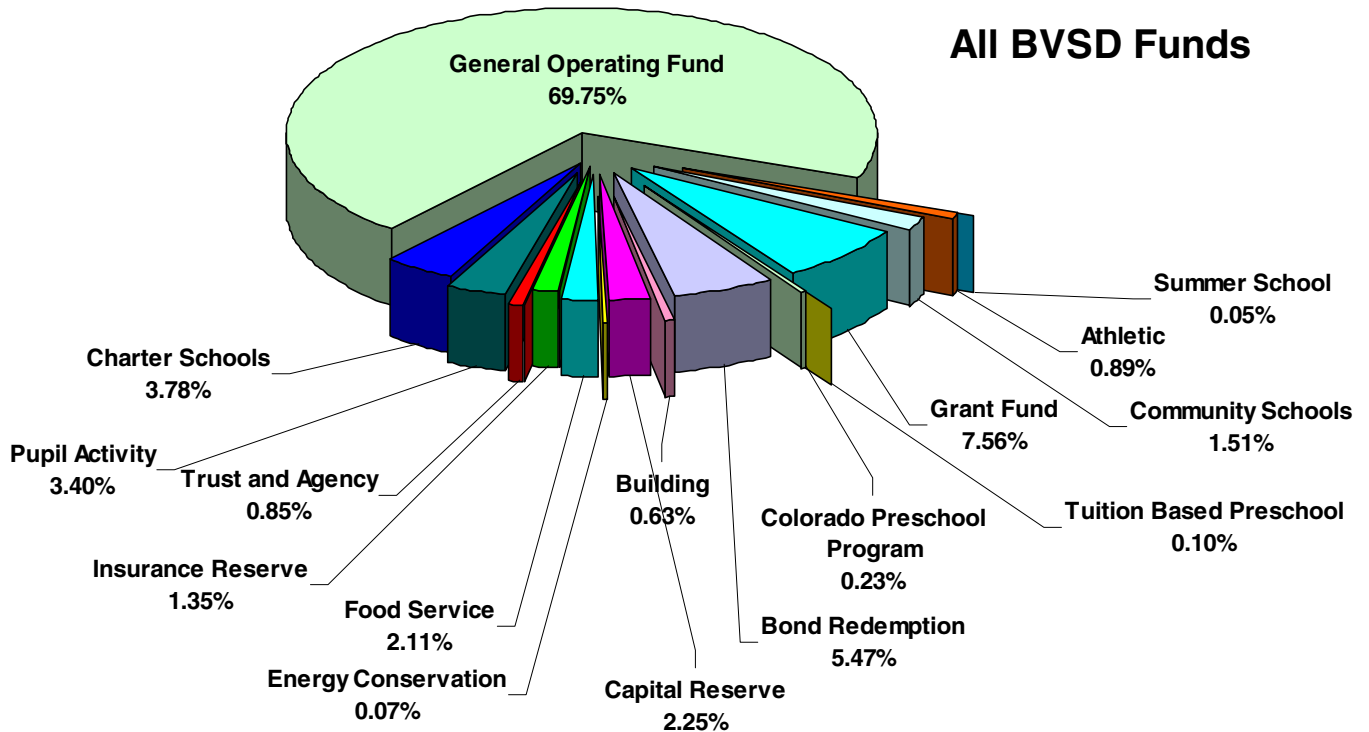
Source CDE 12/19/02: <http://www.cde.state.co.us/cdefinance/sfmilllevy.htm>

What does it cost to raise \$1.0 million?

District	FY 2002-03 Assessed Valuation	Mills Needed for \$1MM	Tax on \$300K Home	Tax on \$300K Business	FY 2002-03 Funded Pupils	\$1MM Per Pupil
Denver	\$7,758,353,390	0.129	\$3.54	\$11.22	67,899.8	\$15
Jefferson County	\$5,998,081,089	0.167	\$4.59	\$14.52	84,330.3	\$12
Cherry Creek	\$3,914,433,110	0.255	\$6.99	\$22.20	43,316.5	\$23
Boulder Valley	\$3,857,313,001	0.259	\$7.11	\$22.53	26,716.0	\$37
Douglas County	\$3,007,173,774	0.333	\$9.15	\$28.98	37,762.5	\$26
Colorado Springs	\$2,230,155,560	0.448	\$12.30	\$38.97	31,044.3	\$32
Poudre	\$1,761,915,990	0.568	\$15.60	\$49.41	23,505.0	\$43
St. Vrain	\$1,589,581,541	0.629	\$17.28	\$54.72	19,788.0	\$51
Aurora	\$1,507,389,800	0.663	\$18.21	\$57.69	30,731.0	\$33
Northglenn	\$1,295,837,495	0.772	\$21.18	\$67.17	31,242.5	\$32
Littleton	\$1,127,216,430	0.887	\$24.36	\$77.16	15,834.2	\$63

Part 2: Looking at BVSD's Budget

The Boulder Valley School District budget reflects the costs to educate nearly 27,000 students in 57 schools. The remainder of this document relates primarily to the General Operating Fund, the largest of a variety of funds that comprise BVSD's total budget.



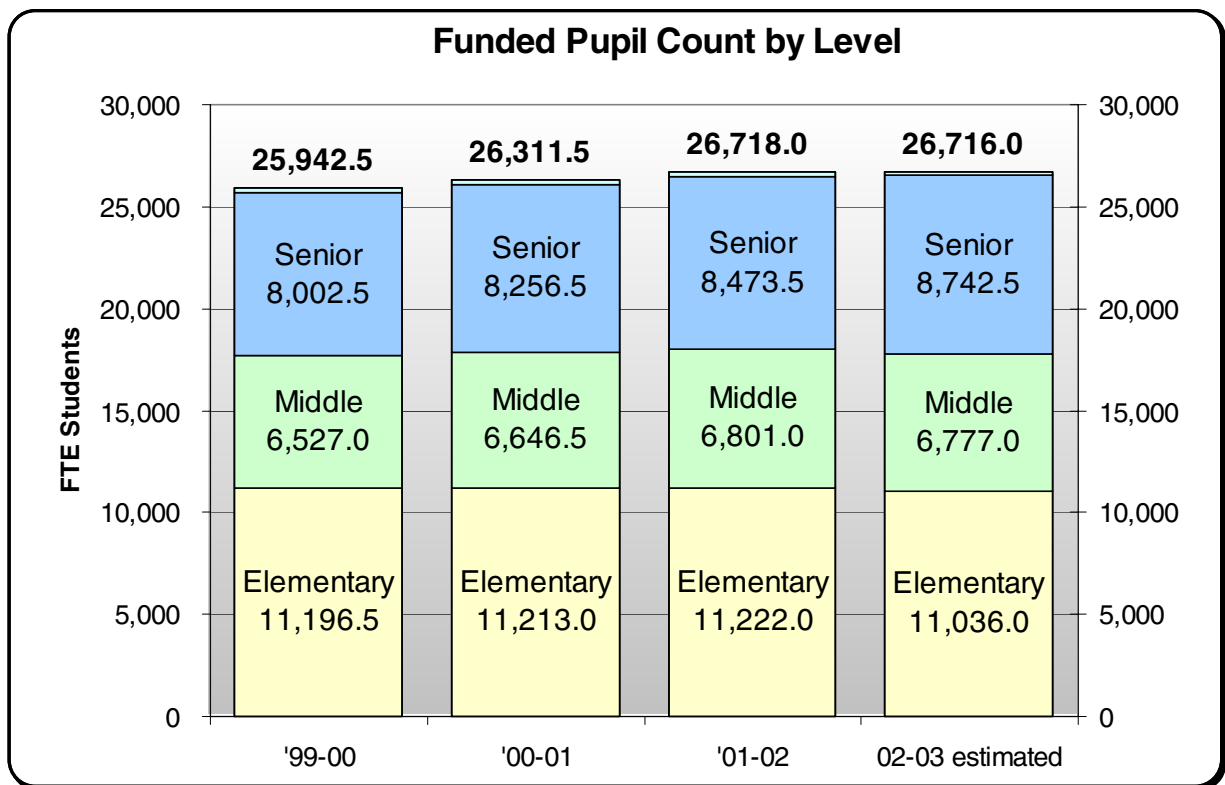
Source: BVSD Business and Financial Services

- **The General Fund.** This is the largest portion of the budget and covers day-to-day operating expenses, including salaries and benefits for employees, textbooks, transportation and business services. Funding comes from local property taxes and the State of Colorado. Funds must be transferred from the General Fund to the Capital Reserve and Insurance Reserve funds.
- **Summer School Fund:** The Summer School Fund is provided to account for the operation of summer school programs offered to students by the District.
- **Athletic Fund:** This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.
- **Community Schools Fund:** The Community Schools Fund is used to account for the District's educational and enrichment opportunities provided through extended use of BVSD facilities.

The Funding Driver: Enrollment

Although the School Finance Act determines how much money the school district will receive per pupil, the funded pupil count is the real driver of school funding. Because the School Finance Act distributes funds on a per pupil basis, the number of full time students enrolled in a district determines the amount of funding the district receives. The funded pupil count is the number the state uses to determine funding. It refers to the number of full time students enrolled in a district. Because not all students (kindergartners for example) attend school on a full-time basis, the funded pupil count total can be different from the total enrollment. The funded pupil count occurs each October and produces the official funded pupil count numbers.

The Funding Equation		
Per Pupil Revenue:	(PPR)	\$5,755
Funded Pupil Count:	x (FPC)	26,716
School Finance Act Funding:		\$153,750,580



Source: BVSD Business and Financial Services

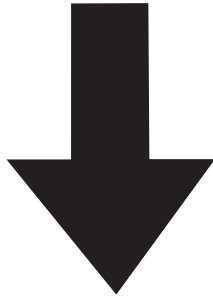
Note: Funded Pupil Count figures include preschool through 12th grade.

The Funding Driver: Enrollment

Effect of declining enrollment

Over the past several years, Boulder Valley has experienced a declining rate of enrollment growth. This year, for the first time since 1983, Boulder Valley experienced an actual drop in enrollment. This equates to a loss of revenue for the district. The district is currently experiencing a 'bubble' of high school-age students. As those students graduate and are not replaced with equivalent numbers in lower grades, enrollment declines.

**Fewer Students =
Fewer Dollars**



Opportunity Cost in Dollars of 100 Fewer Students		
Per Pupil Revenue:	(PPR)	\$5,755
Funded Pupil Count:	x (FPC)	<100>
<hr/>		
Lost Revenue:		<\$575,500>

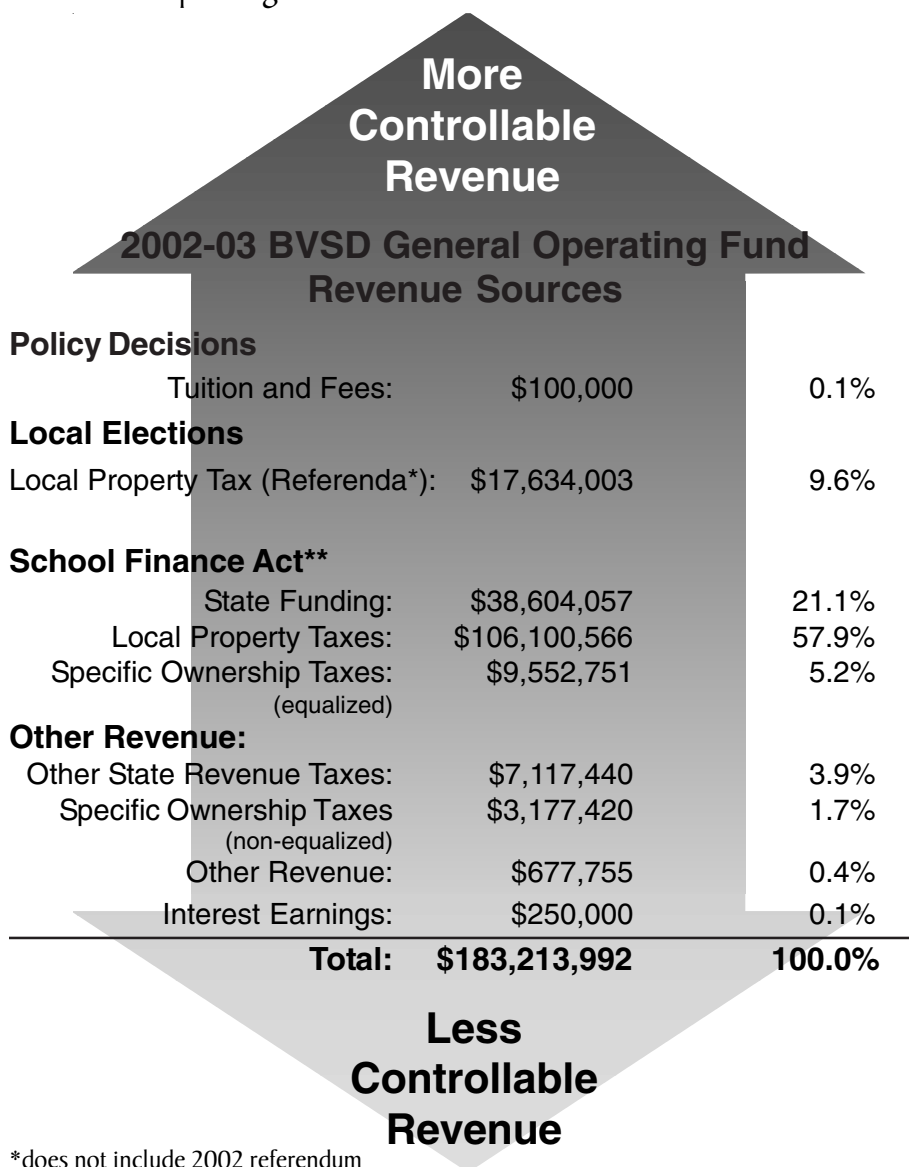
What Factors Affect Revenues?

Resource Highlights

- The Board of Education can make Policy Decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.1% of total revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents 9.6 percent of BVSD's 2002-03 budgeted revenue. The Board of Education can only recommend to place a referendum on the ballot.
- Our State legislators determine BVSD's revenue from the School Finance Act. Boulder Valley voters have some control over who our state representatives are, and how they vote on education issues. This somewhat less controllable revenue comprises 84.2 percent of BVSD's budgeted revenue for 2003-03. The Board of Education has no control over the School Finance Act.
- Other Revenues including Non-Equalized Specific Ownership Tax and Interest Earnings make up the remaining 6.1 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors that completely outside of BVSD's control.

There are a variety of factors that impact the amount of money the district receives in its General Operating Fund from its different funding sources. The district and/or its constituents have more control over some factors than others. As you can see from the diagram below, the smaller funding sources are typically the ones over which we have more control. For example, the district or the schools can control what kind of fundraising projects we want to have and how that money is to be used. But at the other end of the spectrum, we have virtually no control over how many children live in our district and attend our schools. It's important to note that fewer students mean fewer dollars for BVSD schools.

In the 2002-03 school year, the district received the following revenue in the General Operating Fund:



*does not include 2002 referendum

**includes abatement and delinquent local property tax

Stretching Your BVSD Dollar at Your Local School

The Boulder Valley School District carefully monitors its expenses and how it spends its resources. The Board of Education and district staff take their responsibility to be good stewards of your tax dollars seriously.

School Funding






Schools in Boulder Valley each receive a “school resource allocation” based on enrollment and staffing. Schools may spend the money on discretionary expenses like classroom materials, copiers, cleaning supplies. This discretionary allocation is relatively small compared to the cost of operating a school building. For example, utilities typically cost more than a school’s resource allocation.

School Staffing

Schools receive staffing based on enrollment and district formulas. But schools do have some flexibility in how they use these funds. In fact, schools can “convert” any vacant position to a budgetary equivalent. For example, a school may convert a fraction of a vacant teaching position into several hours per day of paraprofessional or tutor time. These decisions are made by each school’s administration.

For this current year, the Boulder Valley School District has had to cut about \$5 million from its budget in order to present a balanced budget for Board of Education adoption. These cuts were necessary due to the downturn in the economy, declining enrollment and to meet its contractual obligations with its employee groups.

Stretching Your BVSD Dollar at Your Local School

	02-03 BUDGET	% OF TOTAL	
INSTRUCTION	88,841,097	52.08%	
REGULAR EDUCATION	84,551,505	49.57%	
VOCATIONAL EDUCATION	2,425,478	1.42%	
CO-CURRICULAR EDUCATION AND ATHLETICS	980,072	0.57%	
TALENTED AND GIFTED EDUCATION	884,042	0.52%	
SPECIAL INSTRUCTION	25,125,255	14.73%	
SPECIAL EDUCATION	21,048,297	12.34%	
LITERACY AND LANGUAGE SUPPORT SERVICES	4,076,958	2.39%	
INSTRUCTIONAL SUPPORT	11,609,365	6.81%	
STUDENT SERVICES	4,523,213	2.65%	
INSTRUCTIONAL STAFF SUPPORT	7,086,152	4.15%	
SCHOOL ADMINISTRATION AND OPERATIONS	33,368,992	19.56%	
SCHOOL ADMINISTRATION	12,933,951	7.58%	
OPERATIONS AND MAINTENANCE	14,835,232	8.70%	
STUDENT TRANSPORTATION	5,599,809	3.28%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	11,630,614	6.82%	
GENERAL ADMINISTRATION	2,417,024	1.42%	
BUSINESS SERVICES	1,983,946	1.16%	
CENTRAL SERVICES	5,864,061	3.44%	
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)	67,197	0.04%	
COMMUNITY SERVICES	13,500	0.01%	
ADULT BASIC EDUCATION	32,388	0.02%	
DEBT SERVICES (PAYMENTS ON DEBT)	1,252,498	0.73%	

Footnotes

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a 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 Chart of Accounts.
- 4 "% of Group" equals 02-03 budgeted dollars for that program divided by the "02-03 Budget" for that Group (SRE).

Making Choices in the BVSD Budget

<u>CATEGORY</u>				
	<u>GROUP</u>		<u>02-03</u>	<u>% OF</u>
	<u>PROGRAM</u>		<u>BUDGET</u>	<u>GROUP</u>
				<u>% OF TOTAL</u>
				<u>BUDGET</u>
INSTRUCTION				
	REGULAR EDUCATION		84,551,505	49.57%
	GENERAL INSTRUCTION - ALL LEVELS			87.87%
	ELEMENTARY SPECIALISTS (ART, MUSIC, PE)			6.15%
	INSTRUMENTAL MUSIC			2.02%
	DROPOUT PREVENTION			0.78%
	STRUGGLING READERS			0.50%
	MIDDLE LEVEL LITERACY			0.44%
	K-3 LITERACY			0.39%
	STUDENT ACHIEVEMENT			0.31%
	CHINOOK			0.30%
	COMPUTER REPLACEMENT PROGRAM - REFERENDUM			0.29%
	SUMMER LITERACY ACADEMY			0.23%
	CONNECTIONS			0.19%
	MULTI-CULTURAL			0.12%
	SUNSET			0.12%
	COLORADO LITERACY CORPS			0.08%
	INTERNATIONAL BACCALAUREATE			0.07%
	HISPANIC STUDY SKILLS			0.04%
	SUMMER SCHOOL			0.04%
	CULTURAL DIVERSITY			0.03%
	EXPELLED STUDENT SERVICES			0.02%
	HIGH SCHOOL OPTIONS			0.02%
	VOCATIONAL EDUCATION		2,425,478	1.42%
	CO-CURRICULAR EDUCATION AND ATHLETICS		980,072	0.57%
	TALENTED AND GIFTED EDUCATION		884,042	0.52%
	TOTAL INSTRUCTION		88,841,097	52.08%
SPECIAL INSTRUCTION				
	SPECIAL EDUCATION		21,048,297	12.34%
	LITERACY AND LANGUAGE SUPPORT SERVICES		4,076,958	2.39%
	TOTAL SPECIAL INSTRUCTION		25,125,255	14.73%
INSTRUCTIONAL SUPPORT				
	STUDENT SERVICES		4,523,213	2.65%
	COUNSELING SERVICES			61.67%
	NURSING AND HEALTH SERVICES			25.15%
	DROPOUT PREVENTION			4.36%
	FAMILY RESOURCE SCHOOLS			3.28%
	TRANSLATION SERVICES			1.47%
	FAMILY ADVOCATE PROGRAM			1.25%
	OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)			2.83%
	INSTRUCTIONAL STAFF SUPPORT		7,086,152	4.15%
	LIBRARY SERVICES			40.87%
	K-3 LITERACY			16.66%
	ADMIN & EVALUATION OF LEARNING SERVICES			9.51%
	COMPUTER REPLACEMENT PROGRAM - REFERENDUM			5.65%
	CULTURAL DIVERSITY			5.54%
	TECHNOLOGY SPECIALISTS			5.37%
	INDUCTION			3.48%
	MEDIA SUPPORT SERVICES			3.33%
	CURRICULUM DEVELOPMENT COUNCIL			2.71%
	STAFF DEVELOPMENT			2.60%
	MIDDLE LEVEL LITERACY			2.03%
	INTERNET SUPPORT SERVICES			1.33%
	OTHER INSTRUCTIONAL STAFF SUPPORT (first aid training, technology training)			0.92%
	TOTAL INSTRUCTIONAL SUPPORT		11,609,365	6.81%

Making Choices in the BVSD Budget

SCHOOL ADMINISTRATION AND OPERATIONS

SCHOOL ADMINISTRATION	12,933,951		7.58%
PRINCIPAL'S OFFICE		96.42%	
COMPUTER REPLACEMENT PROGRAM - REFERENDUM		0.87%	
SCHOOL ADMINISTRATION SERVICES		0.86%	
SCHOOL LEVEL SUPPORT		0.72%	
OPEN ENROLLMENT		0.49%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; SUNSET)		0.64%	
OPERATIONS AND MAINTENANCE	14,835,232		8.70%
MAINTENANCE AND OPERATIONS		92.70%	
ENVIRONMENTAL SERVICES		3.78%	
ADMIN OF MAINTENANCE AND OPERATIONS		3.01%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		0.51%	
STUDENT TRANSPORTATION	5,599,809		3.28%
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	33,368,992		19.56%

DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS

GENERAL ADMINISTRATION	2,417,024		1.42%
SUPERINTENDENT		22.16%	
SECONDARY EDUCATION ADMINISTRATION		15.38%	
TAX COLLECTION FEES		14.15%	
ELEMENTARY EDUCATION ADMINISTRATION		14.01%	
LEGAL SERVICES		9.25%	
ADMIN OF GENERAL SUPPORT SERVICES		7.81%	
STAFF NEGOTIATIONS SERVICES		5.12%	
GRANT PROCUREMENT/LOBBYING		3.00%	
ELECTION SERVICES		2.55%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; SWITCHBOARD SERVICES)		6.56%	
BUSINESS SERVICES	1,983,946		1.16%
CENTRAL SERVICES	5,864,061		3.44%
INFORMATION SYSTEMS SERVICES (IT)		30.49%	
DATA MANAGEMENT		22.87%	
HUMAN RESOURCES		16.03%	
TELECOMMUNICATIONS		11.23%	
RESEARCH AND EVALUATION SERVICES		4.86%	
COMMUNICATION SERVICES		4.49%	
PLANNING SERVICES		3.91%	
INSURANCE MANAGEMENT SERVICES		2.88%	
COMPUTER REPLACEMENT PROGRAM - REFERENDUM		1.10%	
SUBSTITUTE OFFICE		0.73%	
RECRUITMENT		0.52%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		0.87%	
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)	67,197		0.04%
COMMUNITY SERVICES (SENIOR TAX EXCHANGE PROGRAM)	13,500		0.01%
ADULT BASIC EDUCATION	32,388		0.02%
DEBT SERVICES (PAYMENTS ON DEBT)	1,252,498		0.73%
TOTAL DISTRICT WIDE SUPPORT	11,630,614		6.82%
GRAND TOTAL GENERAL FUND	170,575,323		100.00%

Footnotes

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a 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 Chart of Accounts.
- 4 "% of Group" equals 02-03 budgeted dollars for that program divided by the "02-03 Budget" for that Group (SRE).

How Has BVSD Made Choices?

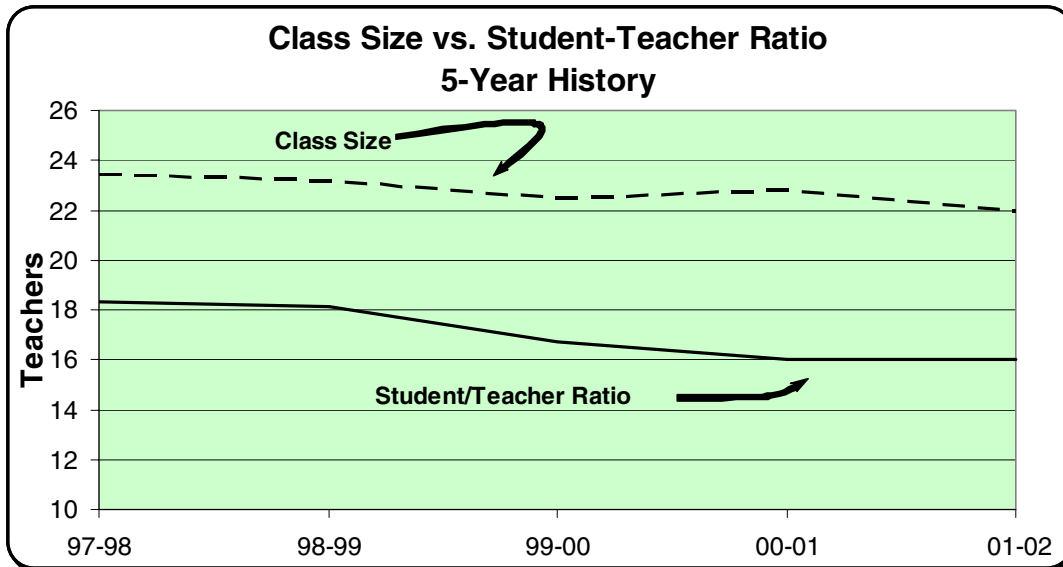
The influence of a highly qualified teacher cannot be overstated. In fact, research continues to confirm the greatest gains in the classroom can be made through a mix of instructional strategies including high quality teachers, strong parental support, adequate facilities, class size and ongoing professional development.

Boulder Valley has committed to reducing class size in grades K-3 to 20:1 and 18:1 in targeted, high-needs schools.

Because about 87 percent of the general fund goes to salaries and benefits, and teachers make up most of the salaries, no budgetary decisions can be made without considering class size or student/teacher ratios.

All Schools Class Size vs. Student-Teacher Ratio

	97-98	98-99	99-00	00-01	Estimated 01-02
Class Size - All Grades	23.4	23.2	22.5	22.8	22.0
Student Teacher Ratio	18.3	18.1	16.7	16.0	16.0



Source for Student Teacher Ratio is CDE Websites.

Notes for Class Size:

Kindergarten at 1/2 FTE and High School Enrollment adjusted for Part-Time Students.

Charters Not Included

Specialists not included at Elementary such as Art, Music, PE, CLIP, Title I, ESL or Special Education. Referendum Teachers are not included in Class Size for Elementary Only Middle Teachers do not include Halcyon. Senior Teachers do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Newcomers, Tech, & Sunset.

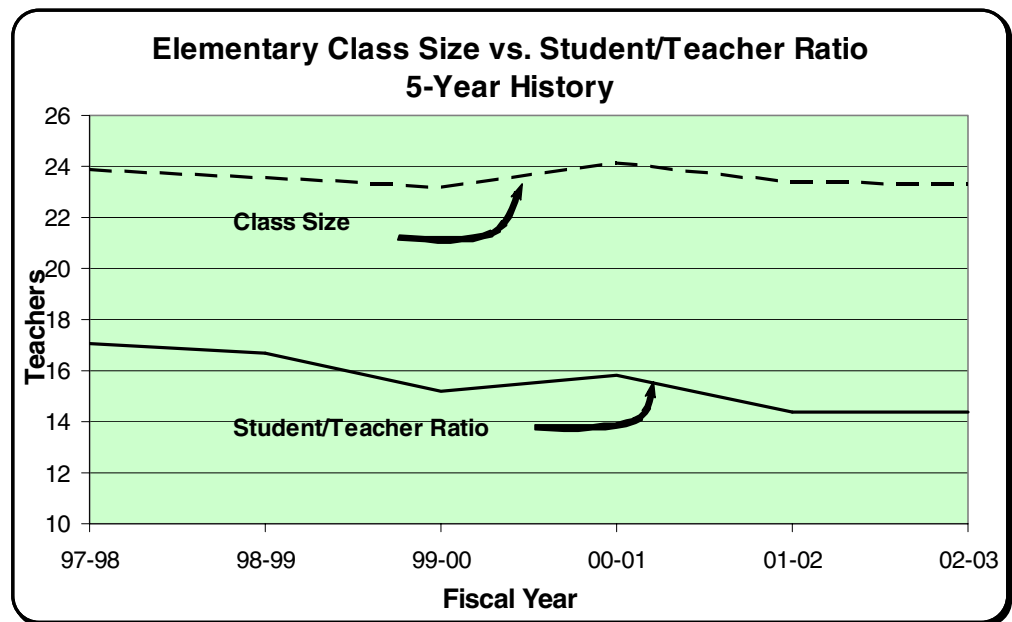
How Has BVSD Made Choices?

One important factor in assuring academic achievement for all students involves making sure each student gets the attention he or she needs. Boulder Valley School District has focused on literacy improvement, and we've added teachers in this area. These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district's class size numbers. Similarly, BVSD's music, art and physical education teachers are not reflected in class size numbers at the elementary level.

Simply put, the reason there's a significant difference between our student-teacher ratio statistics and our class size statistics is because we have chosen to target teachers in specific academic areas.

Elementary Class Size vs. Student-Teacher Ratio

	97-98	98-99	99-00	00-01	01-02	02-03
Class Size - All Grades	23.9	23.6	23.2	24.1	23.4	23.3
Student Teacher Ratio	18.3	18.1	16.7	16.0	16.0	14.4



Source for Student Teacher Ratio is CDE Websites.

- Notes: Kindergarten at 1/2 FTE
- Charters Not Included
- Referendum Teachers are not included in Class Size

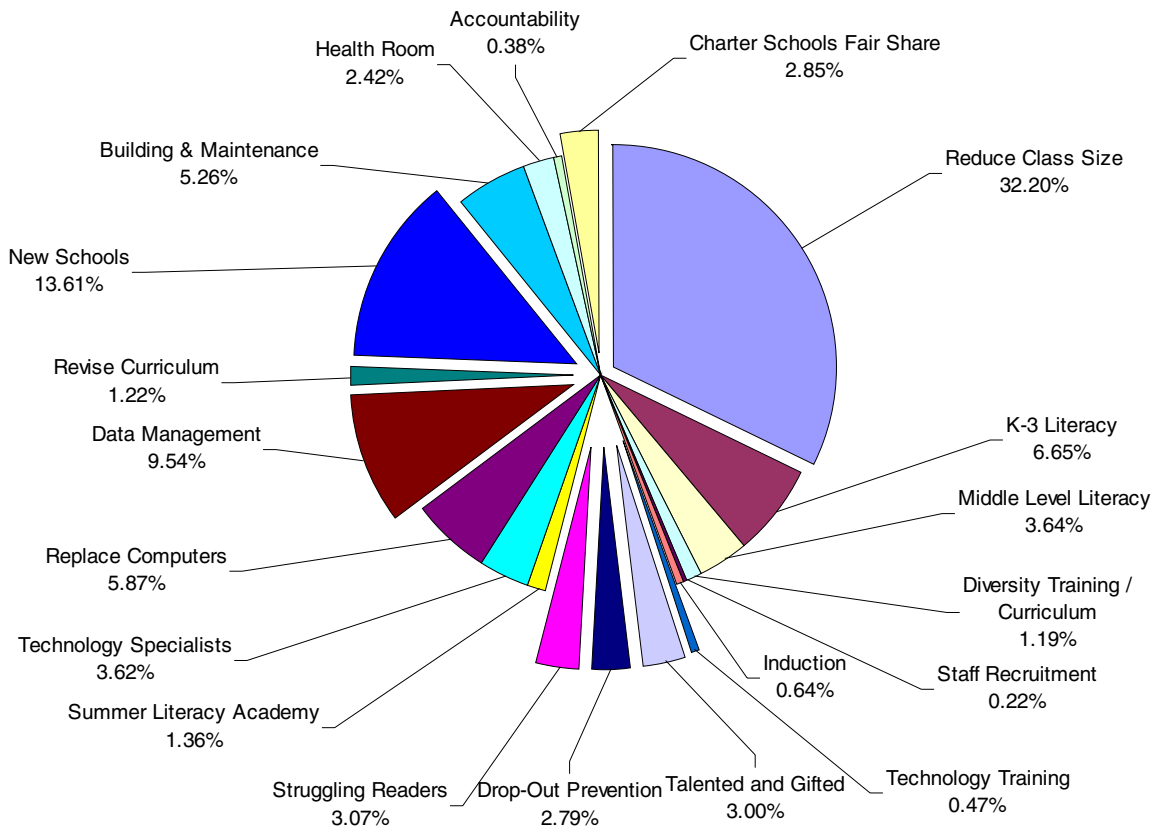
How Has BVSD Made Choices?

Promises made, promises kept

Here in Boulder Valley, we are the envy of all our peers around the state because we are so fortunate to be a part of a community that has a long tradition of generously supporting its schools. Because of this support, our schools regularly receive top state and national recognition for student and staff performance – in the classroom and in the community.

In 1998, our community voters approved a referendum to improve education for our students through a variety of programs. We budgeted every dollar *as promised* during the campaign.

1998 Referendum Budget Allocation Chart (FY 2002-03)



Source: BVSD Business and Financial Services Office

This past November, voters again generously supported their schools when they approved referendum 3A which will continue a variety of the programs initiated by the 1998 referendum. The Boulder Valley School District pledges to continue to use your tax dollars wisely to maintain the highest quality of education you've come to expect from your schools.

Crafting the 2003-04 Budget

Because the Boulder Valley Schools' Board of Education wants to make sure its budget represents the values and priorities of its community, it has approved a new budget development process that incorporates opportunities for broad range input from schools and community.

The new process, outlined in the chart below, allows for each school to have a parent and its principal meet in small groups with several other schools to make recommendations on budget priorities to the superintendent. Citizens from across the district will have an opportunity to provide feedback in input sessions in February and April. Each Board of Education meeting also has time slated for community members to provide feedback to the board on its budget deliberations as well. Look for meeting dates and locations on the BVSD website in February, <http://www.bvsd.k12.co.us/>.

* Denotes opportunity for staff or public input

2002

November/
December * Superintendent solicits budget process input from advisory councils

2003

January • Budget information pamphlet distributed to District Budget Committee, DLT, DAC, PAC, TAC, DPC and District Facility Committee
• Board of Education work session on budget priorities

February • Departments budget hearings describing programs and functional areas
• School principals and SIT representatives present advice to administration

March • Board of Education work session on budget priorities
* Preliminary budget developed and presented to Board of Education

April • Budget options discussed by Board of Education, District Budget Committee, TAC and DLT
** Two public input sessions

May * Board of Education continued review

June • Budget finalization and adoption

July • Fiscal Year 2003-04 begins

September • Board of Education receives changes to the June Adopted Budget developed from 2002-03 actual financial information and enrollment variances from projected numbers

October • Board of Education adopts revised budget

District Advisory Committees

DLT - District Leadership Team

DAC - District Accountability Committee

PAC - Principals Advisory Council

TAC - Teachers Advisory Council

DPC - District Parent Council

How to Contact State Legislators

State Senate

Sen. Ken Arnold, R-Westminster

Represents: Broomfield and other areas

Committees: Education Committee chairman; Judiciary Committee

Phone: (303) 866-4876

E-mail: ken.arnold.senate@state.co.us

Sen. Joan Fitz-Gerald, D-Golden

Represents: Western Boulder County and other areas

Committees: None; Fitz-Gerald is Senate minority leader

Phone: (303) 866-4873

E-mail: joan.fitzgerald.senate@state.co.us

Sen. Terry Phillips, D-Louisville

Represents: Louisville, Lafayette, Longmont

Committees: Business Affairs and Labor; Finance; Appropriations

Phone: (303) 866-5291

E-mail: terry.phillips.senate@state.co.us

Sen. Ron Tupa, D-Boulder

Represents: Boulder

Committees: Education; Local Government; Democratic Caucus Chairman;

Audit Committee Chairman

Phone: (303) 866-4872

E-mail: ron.tupa.senate@state.co.us

State House

Rep. Alice Madden, D-Boulder

Represents: East and south Boulder

Committees: Agriculture, Livestock and Natural Resources; Appropriations;

Democratic Caucus Chairwoman

Phone: (303) 866-2915

E-mail: alice.madden.house@state.co.us

How to Contact State Legislators

Rep. Shawn Mitchell, R-Broomfield

Represents: Broomfield, Erie and other areas

Committees: Information and Technology chairman; State Affairs

Phone: (303) 866-4667

E-mail: shawnmitch@aol.com

Rep. Tom Plant, D-Nederland

Represents: Western Boulder County and other areas

Committees: Joint Budget; Appropriations

Phone: (303) 866-2583

E-mail: tom.plant.house@state.co.us

Rep. Jack Pommer, D-Boulder

Represents: North Boulder and part of Longmont

Committees: Transportation and Energy Education

Phone: (303) 866-2780

E-mail: jack.pommer.house@state.co.us

Rep. Paul Weissmann, D-Louisville

Represents: Louisville, Lafayette, part of Longmont

Committees: Local Government; State Affairs

Phone: (303) 866-2920

E-mail: paul.weissmann.house@state.co.us

Notes

This booklet was produced by the Business and Financial Services and Communications Divisions of Boulder Valley School District as a service to the Boulder Valley community. Questions concerning it's content can be directed to the Business and Financial Services Division at 303-447-5193.