

# **BOULDER VALLEY SCHOOL DISTRICT**

*Excellence and Equity*



---

## **REVISED ADOPTED BUDGET 2010 – 2011**

---

**Boulder Valley School District**  
6500 Arapahoe Road  
Boulder, Colorado 80301  
(303) 447-1010  
[www.bvsd.org](http://www.bvsd.org)



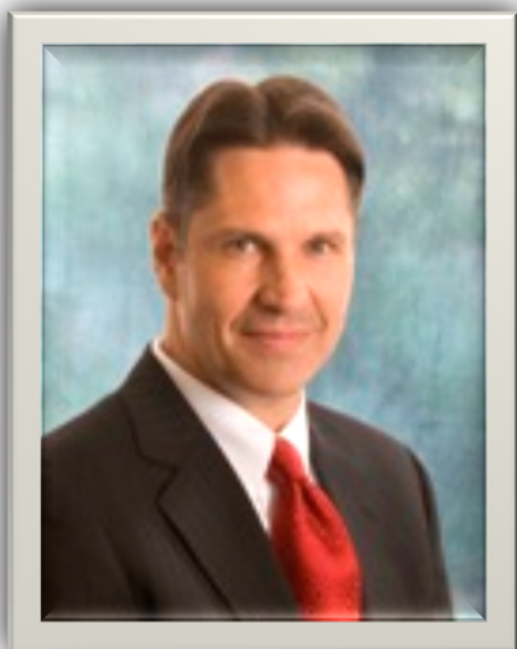


# **Boulder Valley School District**

*Excellence and Equity*

## **Revised Adopted Budget 2010-2011**

### **Welcome**



Thank you for taking the time to review the Boulder Valley School District's (BVSD) annual Revised Adopted Budget. The funding of public education in Colorado is a complex challenge. I am pleased and grateful to note that BVSD is a community that has consistently supported the learning needs of BVSD students with their time, talent, and dollars. With multiple sources of revenue, federal and state mandates, etc., it is important that the BVSD Board of Education and I do everything possible to see that instructional priorities guide budget priorities as much as we possibly can. Fortunately, our district has the experienced and talented staff to guarantee that that occurs. The board and district administration's budget challenge is to identify and fund active, interventionist approaches to student learning that provide excellent and

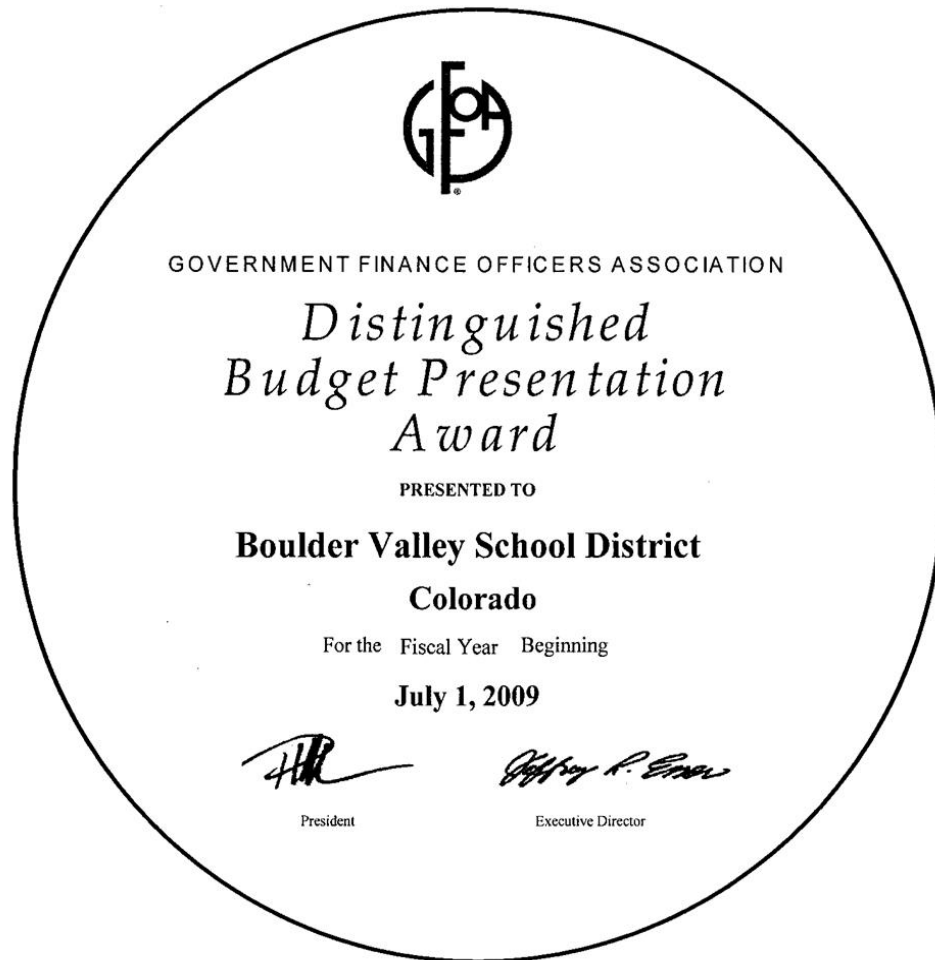
equitable student learning opportunities for each of our over 29,000 students so that they may become BVSD New Century Graduates. The district budget policy explained in this book supports this commitment.

Christopher King, Ph.D.  
Superintendent



## Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Maria Diaz, Debbie Filbeck, Marlene Gould, Amy Martinez, Phil Winterbourne, and Dave Swanson) for their committed efforts in producing this document.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado for its annual budget for the fiscal year beginning July 1, 2009.

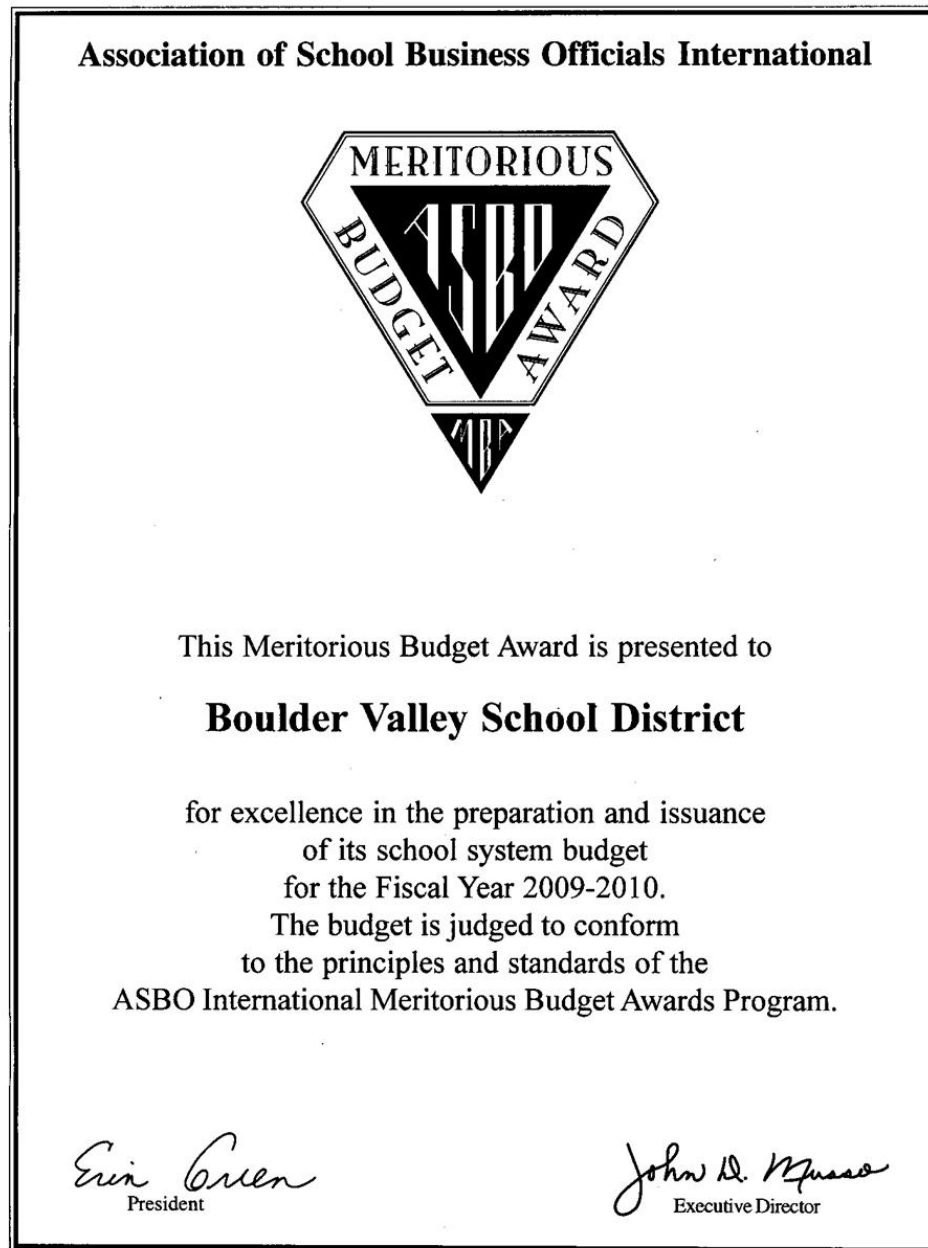
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## Acknowledgements and Awards (continued)

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2009. This program promotes and recognizes excellence in developing, analyzing and presenting a school system budget. The district has submitted this budget document for award consideration.







## MAIN TABLE OF CONTENTS

Welcome .....	i
Acknowledgements and Awards .....	ii

### INTRODUCTORY SECTION

#### Executive Summary

Table of Contents .....	1
Boulder Valley School District – Board Members .....	3
Superintendent's Cabinet .....	5
District Organization .....	6
Letter of Transmittal .....	8
Our Purpose .....	9
Principal Issues Facing the District .....	9
Goals and Objectives .....	10
Economic Conditions and Outlook .....	11
Understanding School Finance in Colorado .....	12
School Finance Act Funding for 2010-11 .....	16
Performance Results .....	16
Enrollment FTE Projections .....	17
Allocation of Budgets to Schools .....	17
District-Wide Enrollment Changes .....	18
Student FTE by Fund .....	18
Student Demographics .....	19
Employee Compensation .....	19
Personnel Trends .....	19
Fund Balance Requirements .....	20
Compliance Statements .....	21
Governing Policies .....	21
Budget Development Process .....	22
Budget Development Timeline .....	24
All Funds .....	26
Appropriation 2010-11 .....	27
Five Year Appropriations by Fund Type .....	28
Budget Adjustment Plan .....	29
General Operating Fund .....	32
Highlights .....	32
Revenue Sources .....	34
One-Time Expenditures .....	35
Beginning Balance Assumptions .....	35
Revenue Assumptions .....	36
Expenditure Assumptions .....	38
Reserve and Transfer Assumptions .....	39
Budget Adjustment Plan .....	40
Summary of Changes in FTE .....	44
Other Funds .....	48
Building Fund Summary .....	48
Six Year Project List .....	52
Capital Reserve Fund Summary .....	53
Charter School Fund .....	54
Document Summary .....	55



## Table of Contents (continued)

### ORGANIZATIONAL SECTION

Table of Contents .....	57
Profile of the Government.....	58
Budget Decisions Shaped by Goals and Financial Constraints .....	58
Plan and Assess for Continuous Improvement .....	58
Budget Development Process.....	59
District Vision, Goals and Strategies.....	61
Connecting Budgets to Goals .....	65
Basis of Budgeting and Accounting.....	66
Financial Information .....	67
Governing Policies.....	68
Type and Description of Funds.....	70
Definition of Account Code Structure .....	73
Facilities, Land/Buildings, Communities and Geographic Information .....	76

### Our School District

Table of Contents .....	81
District Organization.....	82
Organizational Structure and Operating Departments.....	84
General Administration .....	84
Communications Division.....	85
Division of Human Resources.....	86
Division of Operational Services .....	88
Bond Planning, Engineering and Construction.....	93
Information Technology Division .....	94
Business Services Division .....	97
Academic General Administration .....	103
Division of Curriculum, Assessment & Instruction.....	106
Planning and Assessment Department .....	108
Student Success Department .....	109
Elementary Education Administration.....	111
Secondary Education Administration .....	112
Our Schools.....	117
School Leadership.....	117
School Budgets.....	118



## Table of Contents (continue)

### FINANCIAL SECTION

Table of Contents .....	175
All Funds .....	176
All Funds Summary .....	176
Beginning Balance Summary .....	178
Revenue Summary .....	179
Transfers In Summary .....	180
Expenditure Summary .....	181
Reserves Summary .....	182
Transfers Out Summary .....	183
Ending Balance Summary .....	184
Summary of Changes .....	185
Budgeted Expenditures per Student .....	186
Authorized FTE Summary .....	187
School Allocation Formulas .....	189
Special Program Allocations .....	194
Special Education Funding .....	196
Special Education Costs .....	197
CDE 18 Report .....	198
Computation of Legal Debt Margin .....	203
Certificates of Participation: General Operating Fund .....	203
General Obligation Debt: Bond Redemption Fund .....	204

### General Operating Fund

Table of Contents .....	205
Summary .....	206
Revenue Summary .....	207
Expenditures Summary .....	208
Reserves & Transfer Summary .....	209
Stretching Your BVSD Dollar .....	210
Making Choices in the BVSD Budget .....	211
Expenditure by Service (SRE) .....	213
SRE Five-Year Comparison .....	214
Service (SRE) Budgets by Object .....	215
Project/Program Budgets by Object .....	220
Authorized Positions .....	227
Location Budget by Object .....	228



## Table of Contents (continue)

### FINANCIAL SECTION (continued)

#### Other Funds

Table of Contents .....	235
Technology Fund .....	236
Athletics Fund.....	238
Risk Management Fund .....	242
Community Schools Fund .....	244
Governmental Designated-Purpose Grants Fund .....	246
Tuition-Based Preschool Fund .....	250
Transportation Fund.....	252
Colorado Preschool Program Fund .....	254
Bond Redemption Fund .....	256
Building Fund .....	258
Project List .....	260
Capital Reserve Fund .....	262
Project Summary .....	264
Nutrition Services Fund .....	268
Health Insurance Fund .....	270
Dental Insurance Fund .....	272
Trust and Agency Funds .....	274
Pupil Activity Fund .....	276

#### Charter School Fund

Table of Contents .....	277
Charter School Fund.....	278
Summit Middle Charter School .....	280
Horizons K-8 School.....	282
Boulder Preparatory High School .....	284
Justice High School .....	286
Peak to Peak Charter School.....	288



## Table of Contents (continue)

### INFORMATIONAL SECTION

Table of Contents .....	291
Implementation of the New Century Graduate Vision .....	292
Achievements Toward 2012 District Goals .....	293
A Generation of Colorado School Finance .....	300
Per Pupil Expenditures.....	303
Student Enrollment .....	304
Enrollment and Student FTE by Level .....	304
All Schools Class Size vs. Student-Teacher Ratio .....	305
Elementary Class Size vs. Student-Teacher Ratio .....	306
Elementary Class in Grades K-1 compared to Grades 2-5.....	306
Student-Teacher Ratios .....	307
Authorized FTE History Summary – All Funds .....	308
Enrollment Projections.....	311
All Funds 3-Year Projections .....	315

### Appendices

Table of Contents .....	339
Appendix A: Budget Fact Sheet .....	340
Appendix B: Mill Levies, 1981-2010 .....	342
Appendix C: Boulder Valley School District - Total Mill Levy.....	343
Appendix D: Assessed Valuation Information, 1981-2010 .....	344
Appendix E: Schedule of Annual Property Tax Burden on Homeowners.....	345
Appendix F: Property Tax Levies and Collections.....	345
Appendix G: Demographic and Economic Statistics .....	346
Appendix H: History of School Finance Act .....	347
Appendix I: Principal Property Taxpayers .....	348
Appendix J: Principal Employers .....	349
Appendix K: Computation of General Obligation Debt.....	350
Appendix L: Debt Schedules .....	351
Appendix M: School District Comparisons .....	353
Appendix N: State Performance Measures .....	355
Appendix O: State of Colorado - Critical Dates .....	360
Appendix P: Governing Policies .....	365

### Glossary

Table of Contents .....	385
Glossary of Terms.....	386
Acronym Reference.....	397



## INTRODUCTORY SECTION – Executive Summary

BOARD OF EDUCATION MEMBERS .....	3
SUPERINTENDENT'S CABINET .....	5
DISTRICT ORGANIZATION .....	6
LETTER OF TRANSMITTAL.....	8
OUR PURPOSE.....	9
PRINCIPAL ISSUES FACING THE DISTRICT .....	9
GOALS AND OBJECTIVES .....	10
ECONOMIC CONDITIONS AND OUTLOOK .....	11
UNDERSTANDING SCHOOL FINANCE IN COLORADO .....	12
SCHOOL FINANCE ACT FUNDING FOR 2010-11 .....	16
PERFORMANCE RESULTS .....	16
ENROLLMENT FTE PROJECTIONS.....	17
ALLOCATION OF BUDGETS TO SCHOOLS .....	17
DISTRICT-WIDE ENROLLMENT CHANGES .....	18
STUDENT FTE BY FUND .....	18
STUDENT DEMOGRAPHICS.....	19
EMPLOYEE COMPENSATION .....	19
PERSONNEL TRENDS .....	19
FUND BALANCE REQUIREMENTS .....	20
COMPLIANCE STATEMENTS.....	21
GOVERNING POLICIES .....	21
BUDGET DEVELOPMENT PROCESS .....	22
BUDGET DEVELOPMENT TIMELINE .....	24
ALL FUNDS.....	26
APPROPRIATION 2010-11 .....	27
FIVE YEAR APPROPRIATIONS BY FUND TYPE .....	28
BUDGET ADJUSTMENT PLAN .....	29
GENERAL OPERATING FUND.....	32
HIGHLIGHTS .....	32
REVENUE SOURCES .....	34
ONE-TIME EXPENDITURES.....	35
BEGINNING BALANCE ASSUMPTIONS .....	35



REVENUE ASSUMPTIONS .....	36
EXPENDITURE ASSUMPTIONS .....	38
RESERVE AND TRANSFER ASSUMPTIONS .....	39
BUDGET ADJUSTMENT PLAN .....	40
SUMMARY OF CHANGES IN FTE .....	44
OTHER FUNDS .....	48
BUILDING FUND SUMMARY .....	48
SIX YEAR PROJECT LIST .....	52
CAPITAL RESERVE FUND SUMMARY .....	53
CHARTER SCHOOL FUND .....	54
DOCUMENT SUMMARY .....	55



## Board of Education Members



*Kenneth J. Roberge*

Ken Roberge  
President

Lesley Smith, Ph.D.

Jim Reed  
Vice-President

Helayne Jones, Ed.D.

Laurie Albright, Ed.D.  
Treasurer

Jennie Belval

Tom Miers

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





## Superintendent's Cabinet

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

**Ellen Miller-Brown, Ph.D.**  
Chief Academic Officer

**Rebecca McClure**  
Asst. Superintendent of Human Resources

**Deirdre Pilch, Ed.D.**  
Asst. Superintendent for School Leadership  
(Secondary)

**Sandy Ripplinger**  
Asst. Superintendent for School Leadership  
(Elementary & K8)

**Von Sheppard**  
Asst. Superintendent for School Leadership  
(Elementary)

**Joseph Sleeper**  
Asst. Superintendent of Operations

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

**Andrew Moore**  
Chief Information Officer

**Bill Sutter**  
Interim Chief Financial Officer

**Karen Daly**  
Executive Director of Student Success

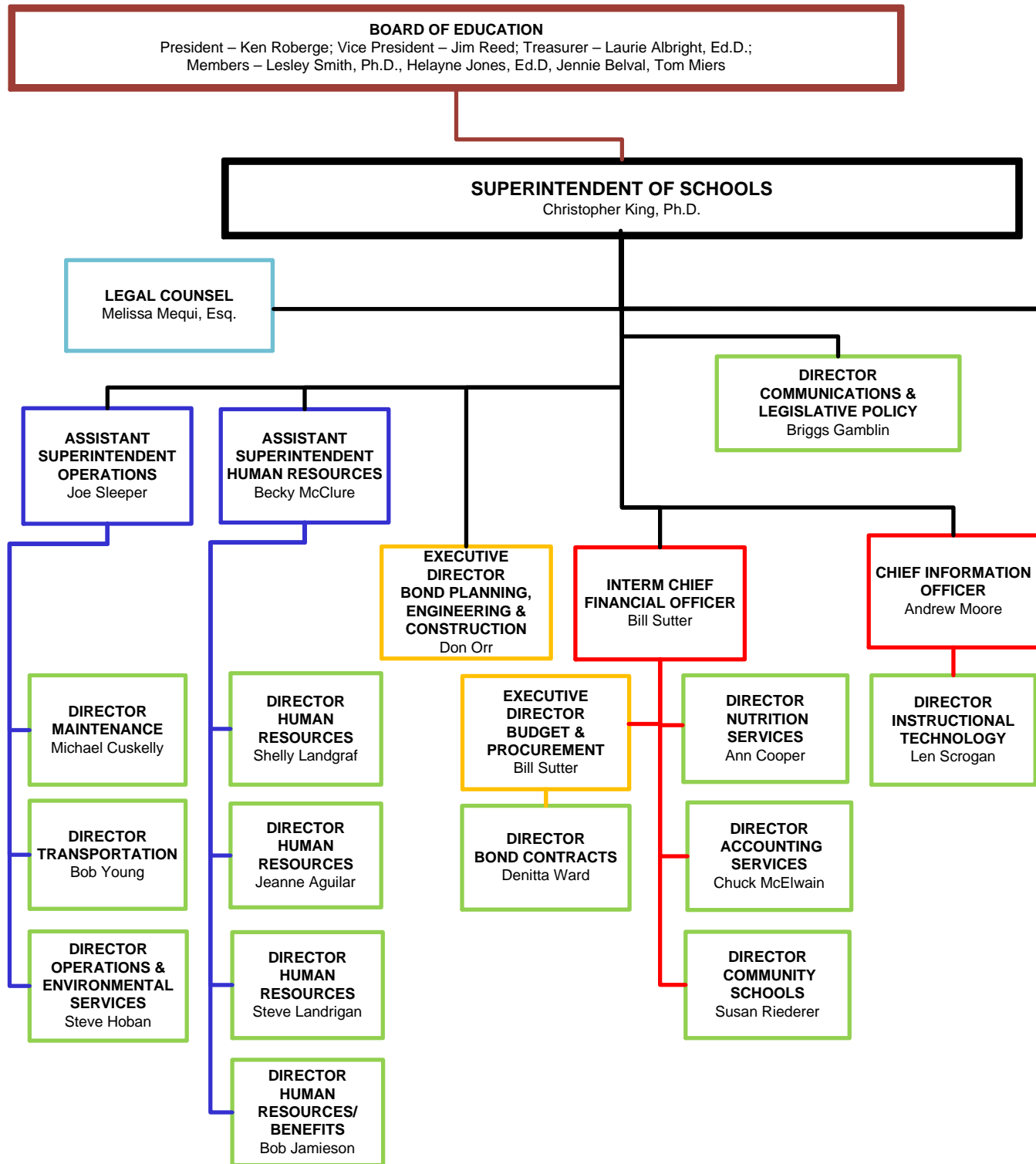
**Melissa Mequi, Esq.**  
Legal Counsel

**Briggs Gamblin**  
Director of Communications &  
Legislative Policy



## District Organization

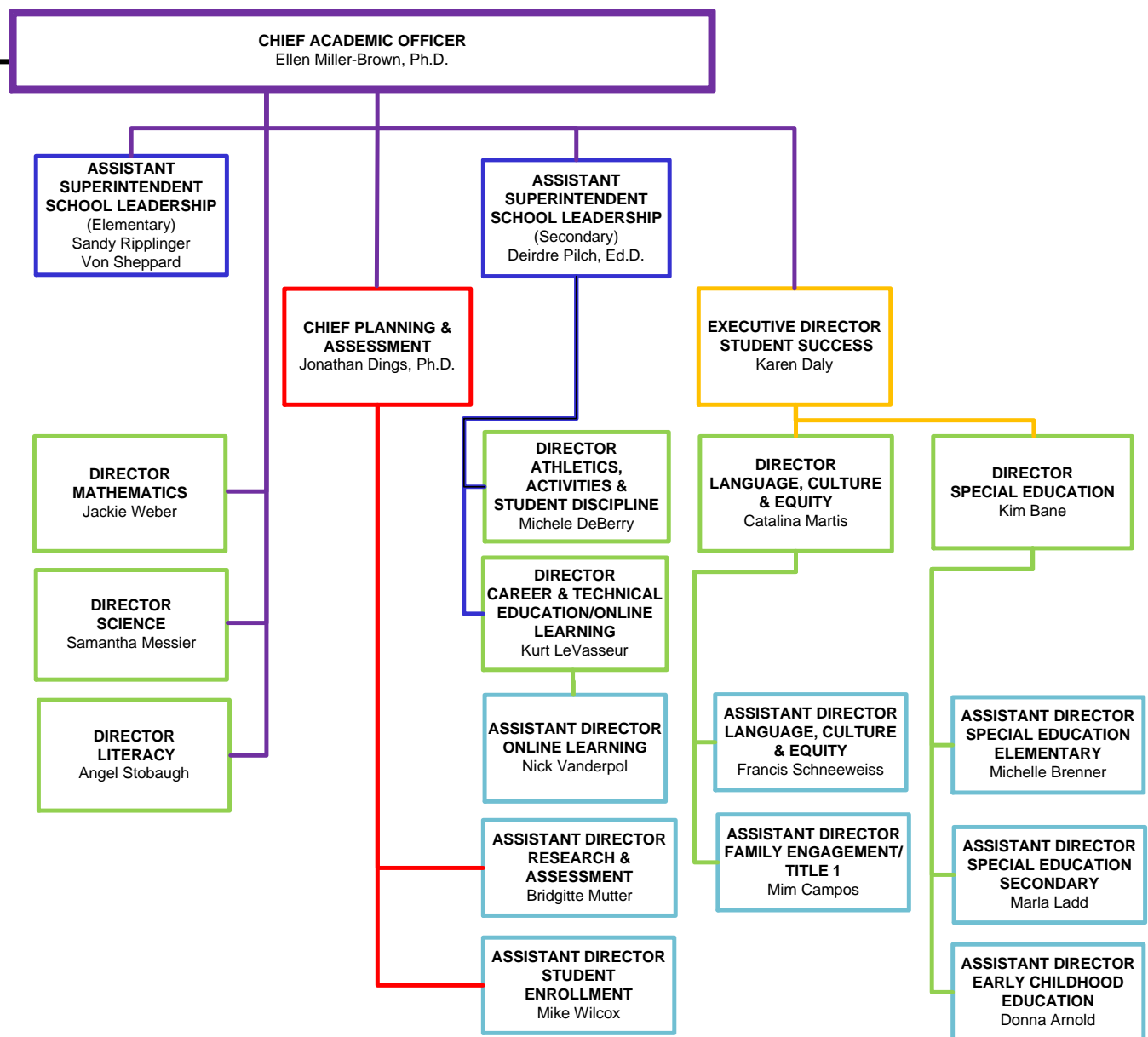
(As of December 14, 2010)





## District Organization

(As of December 14, 2010)





## Letter of Transmittal

Date: February 7, 2011  
To: Dr. Christopher King, Superintendent  
From: Bill Sutter, Interim Chief Financial Officer  
Subject: 2010-11 Revised Adopted Budget



I am pleased to present the 2010-11 Revised Adopted Budget for fiscal year July 1, 2010 – June 30, 2011. The board of education adopted the revised budget for fiscal year 2010-11 on December 14, 2010, ensuring a quality education for all students while maintaining financial stability within its available resources.

The funding of public education in Colorado is a complex challenge. As a result, our most immediate district challenge is to identify and fund active, interventionist approaches to student learning that provide excellent and equitable student learning opportunities for each of our over 29,000 students so that they may become Boulder Valley School District New Century Graduates. Budget considerations must include the behind-the-scenes support provided throughout the district to carry out numerous functions so that *Maximum Learning and Achievement* can occur at our schools. For the vast majority of our students, Boulder Valley School District is meeting or exceeding student, teacher, and parent expectations. This point is proven by our district's consistent academic showing among the top three of Colorado's large front range school districts – and often the top district – as measured by state and national academic rankings.

In continuing these efforts we must keep the district current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the basic operations of the organization. With multiple sources of revenue, federal and state mandates, etc., it is important we do everything possible to ensure that instructional priorities guide budget priorities. This budget includes reductions in state funding, but continues efforts to target resources towards class size, charter school enrollment growth, and the district critical needs in the areas of socio-economic de-stratification, the achievement gap and student social-emotional needs. The development of this budget has taken into account all the goals and strategic priorities that have been developed for the Boulder Valley School District.

The Boulder Valley School District is maintaining a stable financial climate in the near term by reducing expenditures to meet a projected decline in revenues for the 2010-11 fiscal year while preserving required reserves. Continuing to reduce expenditures into the future will prove to be challenging. As we move into the 2010-11 school year, this concern is driven by the district's relatively stable enrollment coupled with a struggling economy surrounded by the state of Colorado's continuing budget crisis and dilemmas for the future regarding funding for public education. In one year, with the development of the budget for the 2011-12 fiscal year, Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, the additional 1 percent funding from Amendment 23 and the Federal American Recovery and Reinvestment Act funds are all removed from the funding picture for K-12 education in Colorado. Prudent fiscal management is critical to maintaining the stability of the Boulder Valley School District. Meeting current educational needs must be balanced with an outlook toward the future.

This budget document describes what we do, how we do it, and where we are headed as an organization. It is always our goal to be accountable and responsive to the needs of our community within the projected resources available and to operate our district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policy explained in this book supports this commitment.

This extensive document was prepared by the district's Budget Services Department staff and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2010-11 fiscal year.



## Our Purpose

It is well known in our community and in Colorado that the Boulder Valley School District (BVSD) is already among the highest achieving of Colorado's 178 school districts. What may not be as well known is the shared determination of our students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community. BVSD does an outstanding job meeting the learning expectations of approximately 20,000 of our students. Our challenge is to continue to meet those students' academic expectations while intervening with individual students to tackle the challenges faced by roughly 9,000 students, to realize each child's full potential.

To meet this challenge, the Boulder Valley School District Board of Education set five-year goals (2007-2012) in the areas of academic achievement, educational equity, and school climate that seek to meet the educational needs of each of our over 29,000 students and deliver them the promise of excellence and equity as they strive to become Boulder Valley School District New Century Graduates.

In order to adapt the district's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, BVSD underwent a comprehensive reorganization of its instructional delivery by reducing central administration staff. This reduction of central staff reflects the district's commitment to our new Response to Intervention (RtI) model to close distinct gaps in student learning by placing more direct learning intervention resources in our 55 schools – including our new online school, Boulder Universal.

Although the current reductions in state funding for K-12 education create a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2010-11 as we continue to work toward the school board's five-year goals at both the district and school levels. These goals reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

As detailed in the BVSD Annual Report, available on the BVSD website ([www.bvsd.org](http://www.bvsd.org)), progress was made in some areas during 2009-10, most notably in our measures of school climate and ACT performance. Our graduation rates also improved for English language learners, students receiving meal assistance, and Latinos. For the first time, the annual report also shows the rate of academic growth of BVSD students during 2009-10 as reported publicly by the Colorado Department of Education (CDE) in the fall of 2010.

The annual budget development process allows the district decision makers to align budget choices to the desired outcomes of student academic achievement, educational equity, and school climate.

## Principal Issues Facing the District

To address the principal issues facing the district as noted below, budget cuts were made with an effort to minimize the impact on the classroom, while revenues continue to fund the following priorities: maintaining a competitive employee compensation package; continuing class size reduction efforts in kindergarten and first grade in all schools and through second grade in higher needs schools; and continuing socio-economic de-stratification programs in selected schools.

State Funding Cuts State revenues continue at depressed levels. This will put pressure on the legislature to reduce the funding for K-12 education in Colorado as K-12 education makes up about 45 percent of Colorado's general fund budget. This budget reduces expenditures to abate the future impact of revenue reductions.



## **Principal Issues Facing the District (continued)**

Closing the Achievement Gap The data show that BVSD has a comparatively large gap between its Caucasian and Hispanic students' Colorado Student Assessment Program (CSAP) test scores. The disaggregating of CSAP data allows district administrators and teachers to target resources and attention on the students who require the greatest assistance. The trends over time show that these targeted efforts are working and the gap is closing; however, the CDE accreditation process for BVSD found that "while progress is being made on closing achievement gaps for Latinos the rate of change is not sufficient; more intense effort and resources should occur."

Stratification Another area of concern is socio-economic and racial stratification occurring between some schools in BVSD. In the fall of 2004, the board of education appointed a stratification task force to examine this phenomenon within the district. This citizen-led group researched district data, policies, and practices and developed recommendations to deal with this concerning trend. The Stratification Task Force report, executive summary, and recommendations can be found on the BVSD website. This 2010-11 Revised Adopted Budget continues funding for programs targeting destratification.

Stable Enrollment The projected stable enrollment into the near future poses many challenges for BVSD. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional per pupil revenues are generated only through the formula required by Amendment 23. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades and programs, a review of resource allocations between programs is necessary to determine adjustments to address the needs of those shifting student populations without significant additional resources.

## **Goals and Objectives**

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement over the five school years of 2007-2012 in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our over 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. The goals identified are:

Achievement Goal – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant.

Equity Goal – Narrow the achievement gap in all content areas as measured by CSAP results, ACT scores, district graduation rates and curriculum-based assessments.

Climate (Organizational) 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 BVSD School Climate Survey.

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve each goal identified. As part of the district's budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. Detailed revenue, expenditures, and staff allocation formulas that support educational programs and services needed to achieve district goals can be found in the Financial Section of this book.

To meet these goals, the superintendent and board continue to focus resources on those students with the greatest needs. This is evidenced in the differentiated staffing detailed under "School Allocation Formulas" in the Financial Section of this book. Schools with high percentages of students on meal assistance have additional resources allocated to drive the closure of the achievement gap and support the learning environment.



## **Economic Conditions and Outlook**

### **Analysis of 2009-10**

The global economic crisis affected funding for K-12 public education at the local level. The 2009-10 General Operating Fund mid-year analysis completed in February 2010 indicated falling local revenue collections and a rescission of nearly \$1M by the state legislature. Budget cuts more than halfway through the fiscal year are extremely challenging for service-oriented entities like public education, which must maintain its fixed expenditures and has very limited ability to adjust expenditures during the fiscal year without negatively impacting student teaching and learning. All district funds ended the 2009-10 fiscal year with a positive fund balance on a GAAP basis with the exception of the Nutrition Services Fund, as we implemented changes to the delivery and makeup of the program, and the Grants Fund due to a delay in collection of federally funded grant revenues.

In recent years, conservative enrollment projections have been utilized early in the budget process, where the appropriate resources were added to the revised budget as actual enrollments become evident in the fall. This process allows the district to quickly respond to fluctuations in enrollment while minimizing the risk of financial obligations associated with employee contracts. For 2009-10, additional per pupil student revenues allowed for a cost-of-living raise rather than a stipend payment, increasing the base salary for all staff.

Expenditure budgets were within expected variations with the exception of utilities, which exceeded budgeted amounts. With the closeout of the 2009-10 fiscal year, some unspent budget amounts were identified to carry over into the 2010-11 budget year for specific purposes, and are detailed in the "Budget Adjustment Plan" later in this section.

### **Analysis of 2010 Economic Forecast**

The economic outlook for calendar year 2010, as presented in December 2009 at the 45<sup>th</sup> annual Colorado Business Economic Outlook by BBVA Compass Bank and the Business Research Division of the Colorado Leeds School of Business, was one of constrained optimism. While unemployment was projected to bottom out in the first or second quarter of 2010, decline for some segments was expected through the end of 2010. Reductions to K-12 funding at the state level as well as reduced revenue collections at the local level for property tax and new car registrations will impact the financial situation of BVSD. The first quarterly projection of 2010 state revenues released in March slightly exceeded projections, indicating a beginning to economic recovery. The second quarter projection released in late June was below forecast by more than \$120M, largely because of stagnant tax collections. Governor Bill Ritter had to come up with nearly \$75M in immediate cuts from the state's \$7 billion general fund.

The Denver-Boulder-Greeley CPI is the measure of inflation that is generally used for the state of Colorado. The 2010 projected increase, used as a function of funding increases for the 2011-12 fiscal year, is 0.7 percent. This is lower than the U.S. projection of 1.7 percent. A significant challenge for school districts is that an improvement in fiscal resources for K-12 education lags an economic recovery. Conservative financial planning will support BVSD's ability to react to revenue fluctuations in the 2010-11 fiscal year however the outlook for the 2011-12 fiscal year continues to be poor, even though the economy is projected to bottom out and begin a recovery in the second and third quarters of 2010. The end of American Recovery and Reinvestment Act (ARRA), "stimulus funds," funding will negatively impact the state's ability to fund programs, and the sunset of the funding beyond inflation as required under Amendment 23 of the Colorado Constitution will put significant pressure on BVSD's finances.



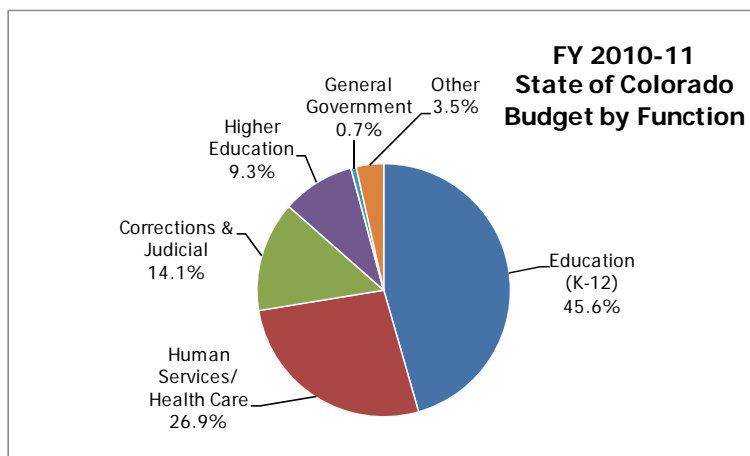
## Economic Conditions and Outlook (continued)

### Funding for 2010-11

Each year the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to education. The state economic picture is important to the district because a major source of funding for the district's General Operating Fund is received through the state's School Finance Act established by the state legislature. State revenue shortfalls necessitated cuts to K-12 education although expectations for funding increases as mandates under Amendment 23 exist. One-time cash funds continue to be accessed to balance the state budget. After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and every school within the district.

For the 2010-11 fiscal year, the legislature cut funding for K-12 public education by 6.6 percent. Inflation plus one percent as mandated in Amendment 23 of the Colorado Constitution was not required to be fulfilled due to a shortfall in statewide personal income growth. This is expected to be a permanent revenue reduction for the near future.

Additional funding for specific programs identified in ARRA will continue into 2010-11, but ending in late 2010-11 or early 2011-12. These specific funds include Title I and IDEA Part B (special education.) The total funding, available over 32 months from February 2009 through September 2011, is approximately \$7.3M. Additional funds will be sought from competitive grants through the federal government, over and above the grant dollars usually received through the Federal Consolidated Grant application.



Source: Colorado General Assembly – Budget in Brief 2010-11  
[http://www.state.co.us/gov\\_dir/leg\\_dir/jbc/apprepts.htm](http://www.state.co.us/gov_dir/leg_dir/jbc/apprepts.htm)

### Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire, and other local public services. The Colorado state government is responsible for funding other public services such as prisons and transportation in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the state using formulas in the Colorado 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.



## Understanding School Finance in Colorado (continued)

### Who Determines How Much Funding Each School District Receives?

#### Equity in School Funding

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The School Finance Act (SFA) is aimed at ensuring that all children in the state receive an equitable educational experience. The SFA outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2010-11 school year, it is estimated BVSD will receive \$6,721 for each student full-time equivalent (FTE).

#### State Equalization

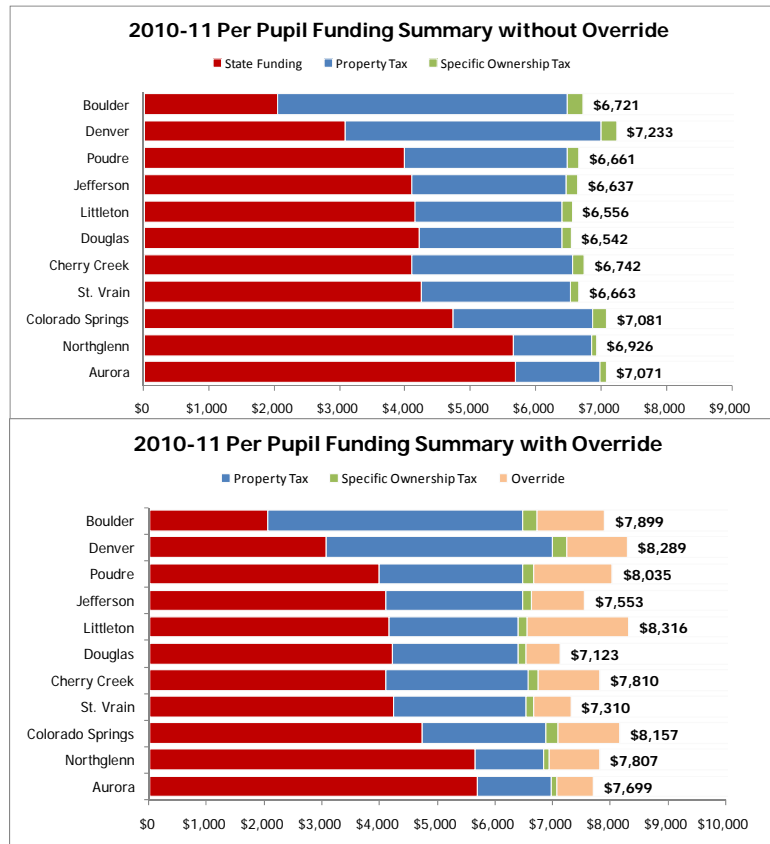
Schools are funded from three sources: local property tax, state funds, and vehicle registration fees, known as Specific Ownership Tax (SOT). Although the state determines individual school district funding levels, the amount contributed from the three different sources varies according to local assessed property valuation. As evidenced in the charts shown on this page, because of higher assessed valuation, BVSD 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 a greater portion of funding from the state.

#### Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. BVSD voters generously approved school overrides in November of 2005, 2002, 1998, and 1991. This additional funding is capped by state law at 25 percent of total program funding. 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 SFA funding the district receives. The supplemental budget allocation for funds received from the override approved by voters in November 2010 is not included in this budget document. This will be adopted later in this fiscal year.

#### Mill Levies

The Colorado SFA was revised 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 SFA set the standard mill levy at 40 mills for all districts. Due to dramatic increases in property values (assessed valuation) in some areas of Colorado (since 1994), the Act of 1994 was amended during the 2007 legislative session which froze the existing mill levy for most districts in the state, to reduce the pressure on state funding for local school districts.

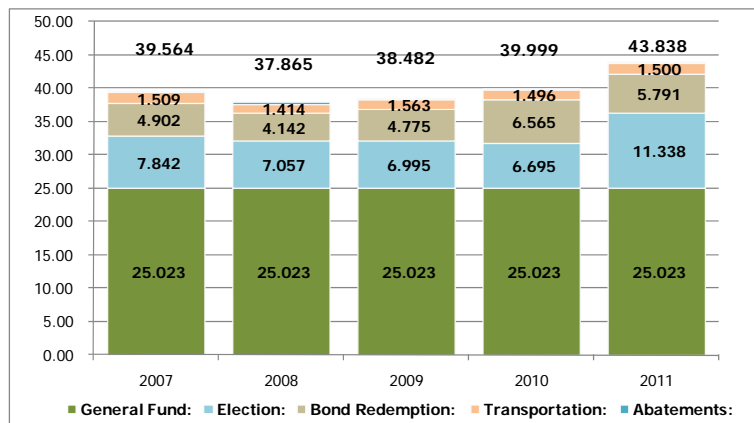




## Understanding School Finance in Colorado (continued)

### Mill Levies (continued)

The total 2010-11 BVSD mill levy was certified at 43.838 mills, which is a 9.5 percent increase from the prior year. The mill levy is applied to assessed valuation which has decreased by 0.27 percent or approximately \$13.2M, net of tax incremental financing (TIF) agreements. For BVSD, the General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 11.338 mills. The mill levy for abatements, refunds, and omitted property is 0.186 mills. The General Operating Fund mill levy totals 36.547 mills, the Bond Redemption Fund is at 5.791 mills, and the transportation mill levy is 1.500 mills, all totaling 43.838 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.



#### Notes:

- Total assessed valuation for 2010 for the 2010-11 fiscal year is certified at \$4,865,464,097
- Bond Redemption mills are capital construction mill levies.
- Transportation mills are for additional funding in the form of overrides approved by voters.
- 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, and 2010 Referendums.
- General Fund mills are associated with School Finance Act funding.

While assessed valuation continues to increase, mills have remained steady over time; the 1998 and 2002 overrides have increased the mills through voter-approved elections. The 2006 mill levy increase is a result of the voter approved transportation mill levy. The bond redemption mill levy increase in 2007 was a result of the BVSD 2006 Ballot Measure 3A, discussed in detail later in this section in the "Building Fund Summary." The 2010 mill levy increase is a result of the November 3, 2010, voter-approved General Fund mill levy which may include but is not limited to restoring critical budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs. The supplemental budget allocation for these funds is not included in this budget document. This will be adopted later in the fiscal year.

While many areas of the country and within the state of Colorado are experiencing declines in assessed valuation, the area contained within the boundaries of the Boulder Valley School District has maintained in aggregate its assessed valuation. It is a desirable area to live that has low unemployment and high investment in national and college research facilities as well as a strong presence in the technology sector.

### Changes in Debt

As of June 30, 2010, the district has outstanding General Obligation Bond debt issues of \$374,280,000 and \$3,145,000 in Certificates of Participation (COPs). The annual principal and interest payments for the fiscal year 2010 will be \$11,570,000. The district will pay the last principal payment of existing debt on December 1, 2034.



## Understanding School Finance in Colorado (continued)



### 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 the 2011 collection year, homeowners will pay an estimated assessment rate of 7.96 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:

- The 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by .001 equals \$7.96 per mill.
- In 2011, the BVSD tax rate is estimated at 43.838 mills or \$348.95 in taxes per year for each \$100,000 of assessed home value.

You can use the same formula to calculate your property taxes for your schools if you know your home's assessed value. The same calculations based on a 29 percent business rate net \$1,271.30 in school taxes for each \$100,000 of taxable business property.

### 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 district spending as the law requires that a school district hold 3 percent of expenditures in reserve. This reserve can **only** be spent in an emergency, which excludes economic conditions, revenue shortfalls, or salary and fringe benefit increases. A statute change in 2009-10 now allows a district to hold a letter of credit or utilize real asset value (buildings) as this 3 percent reserve, rather than cash. BVSD continues to hold a 3 percent cash reserve for its TABOR requirement.



**Referendum C:** In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for five years. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for firefighters and police officers, and specifically identified department of transportation projects. The referendum's stated goal was to restore state budget cuts since 2001 and reset the base funding level.

**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, through the 2010-11 fiscal year. The increase is guaranteed at the rate of inflation thereafter. The amendment's stated goal was to restore public education funding back to 1988 levels.



## School Finance Act Funding for 2010-11

Approximately 81 percent of the BVSD General Operating Fund revenues are results of state level decisions. For the first time in recent memory, the Colorado State Legislature approved a School Finance Act (SFA) that actually decreased the statewide per pupil funding. Legislative Council staff projected that personal income would decrease 1.5 percent in 2009, which means that the minimum General Fund increase in the appropriation for school finance for fiscal year 2010-11 is not required under the requirements of Amendment 23. This projection means that funding does not reflect the expectations approved with the passage of Amendment 23 to the Colorado Constitution in November of 2000.

The BVSD projected SFA per pupil revenue (PPR) for 2010-11 is \$6,721 after accounting for a \$2 per pupil rescission to pay for school finance staff at the Colorado Department of Education (CDE). Total program funding, defined by the SFA, is projected to be \$186M, a decline of \$10.8M from the BVSD 2009-10 Revised Budget (net of the fiscal emergency required reserve.) Included in this figure is the impact of the timing of tax collections over two fiscal years, a reduction of almost \$1M in 2010-11 from the state-determined per pupil revenues.

Although the SFA determines how much money the school district will receive per pupil, the funded pupil count is the real driver of school funding. The SFA 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 refers to the number of full-time students enrolled in a district. Not all students (kindergartners for example) attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count occurs each October and results in the funded pupil count numbers.

When projecting student enrollment, the budget implications are substantial if expected growth is not realized. If a shortfall in actual enrollment occurs as compared to projections, this information is generally received after the close of the first quarter of the fiscal year, many staffing and programmatic changes cannot be made without significant impacts to students. For this reason, the district generally undertakes a reasonable, yet conservative, projection methodology to reduce the risk of a funding shortfall compared to expected revenues.

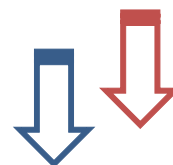
### Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$6,721
Funded Pupil Count:	x(FPC)	(100)

---

**School Finance Act Funding:** (\$672,061)

**Fewer Students =  
Fewer Dollars**



## Performance Results

The Colorado Department of Education's 2010 District Performance Framework Report identifies BVSD as "Accredited" overall, with the district meeting accreditation targets for Academic Achievement, Growth, Postsecondary and Workforce Readiness, but "Approaching" accreditation in Academic Growth Gaps. BVSD meets targets for 95 percent Test Participation Rate as well as Finance and Safety requirements.

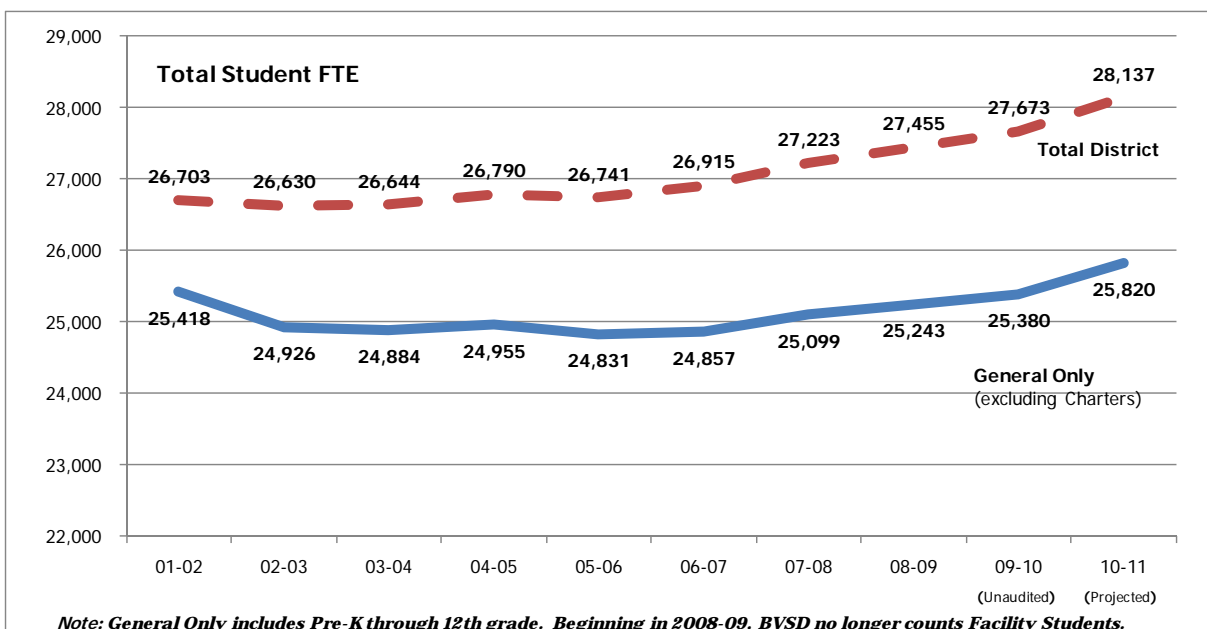
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal of closing the achievement gap in accordance with district goals as outlined in the Organizational Section of this document.



## Enrollment FTE Projections

The 2010-11 enrollment projections indicate an increase of 1.68 percent across the district. A projected charter school increase of 1.07 percent is driven by continued growth until contract maximums are reached. Subsequently, non-charter schools are expected to increase by 1.73 percent, or 439 FTE when compared to the 2009-10 unaudited actual student FTE. The following charts show the historical change in BVSD enrollment.

Beginning in 2008-09, districts were no longer required to count students placed in out-of-district facilities. Pupil counts for students receiving instructional services at an approved facility school were submitted directly to the state by the facility school. In previous years' total student FTE, the number of facility students ranged from a low of 38 to a high of 70. In addition, beginning in 2008-09 kindergarten students have been funded at 0.58 FTE, an increase of 0.08 FTE.



## Allocation of Budgets to Schools

Each BVSD school is allocated resources on the basis of projected enrollment. Various formulas are used which cover the allocation of:

- Staff FTE – teachers, paraprofessionals, principals, office personnel, custodians, and other staff
- Operating Dollars – supplies, copier costs, equipment, staff development, leadership, and student accounting system expenses (Textbook funds are budgeted centrally and distributed to schools based on a textbook adoption calendar.)

Staff FTEs are allocated to ensure resources are distributed equitably among schools. Schools may “convert” or trade their allocations depending on the needs of their student population and available resources.

Instructional staffing allocations are generally based on per student ratios. As enrollment increases or student populations shift between levels, staffing is adjusted to meet those needs. These ratios vary by level and individual school due to the specific needs of the student population. There will always be some variance above and below the expected ratios due to shifting student populations as well as the individual decisions like those that schools made in meeting their required budget cuts during the budget development process in the spring of 2010. If budget constraints prevent the funding of expected ratios in the current year, the funding of staffing ratios will generally be a budget priority in the following fiscal year.



## District-Wide Enrollment Changes

The total number of BVSD students is projected to increase in the fall of 2010 by 458 from the October 1, 2009, pupil count. For the funded pupil count, preschool and half-time first through twelfth grade students are counted as 0.5 FTE; kindergarten students are counted as 0.58 FTE. In 2010-11, the total student FTE is expected to increase by 463.9 FTE, a 1.68 percent increase.

	2009-10 Unaudited Actual	2010-11 Proposed Budget	2010-11 Revised October Budget	COMPARISONS	
				2009-10 Actual to 2010-11 Revised	2010-11 June Adopted to 2010-11 Revised
Total Funded Enrollment (Heads)	28,838.0	28,889.0	29,296.0	458.0 / 1.59%	407.0 / 1.41%
Total Funded Student Full Time Equivalent (FTE)	27,673.3	27,718.8	28,137.2	463.9 / 1.68%	418.4 / 1.51%
Total Funded Pupil Count (FTE)*	27,673.3	27,718.8	28,137.2	463.9 / 1.68%	418.4 / 1.51%

\* If the Total Funded Pupil Count FTE exceeds the Total Student Full Time Equivalent, the funded pupil count is averaged.

## Student FTE by Fund

As noted above, total students are expected to increase therefore the district-wide student FTE for 2010-11 is projected to increase by 463.9, or a 1.68 percent increase from 2009-10 unaudited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 365.4, the K-12 Charter School FTE is projected to increase by 24.5 student FTE, Preschool FTE is expected to slightly decrease by 3.0 student FTE, and beginning in 2010-11, BVSD will have Online Student FTE of 77 FTE.

	2009-10 Unaudited Actuals	2010-11 Proposed Budget	2010-11 Revised October Budget	COMPARISONS	
				2009-10 Actual to 2010-11 Revised	2010-11 June Adopted to 2010-11 Revised
K-12 General FTE	25,127.8	25,167.0	25,493.2	365.4 / 1.45%	326.2 / 1.30%
K-12 Charter FTE*	2,293.0	2,302.3	2,317.5	24.5 / 1.07%	15.2 / 0.66%
Preschool FTE	252.5	249.5	249.5	-3.0 / -1.19%	0.0 / 0.00%
Online FTE	-	-	77.0	77.0 /	-77.0 /
Total Student Full Time Equivalent	27,673.3	27,718.8	28,137.2	463.9 / 1.68%	418.4 / 1.51%
Total Funded Pupil Count	27,673.3	27,718.8	28,137.2	463.9 / 1.68%	418.4 / 1.51%

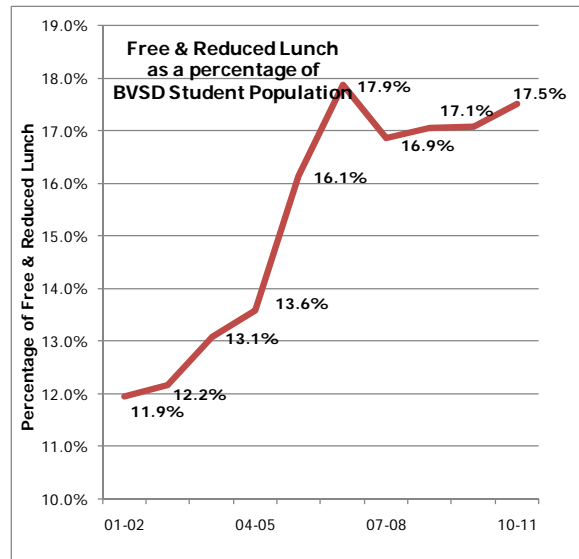
\*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount. In 2009-10, Justice High enrolled five students above their contracted amount.



## 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 the increase were the convenience provided through centralization of family applications as well as networking information received from the State Department of Social Services. The demographic change impacts many programs directly, such as nutrition services and athletics, and indirectly in our educational programming.

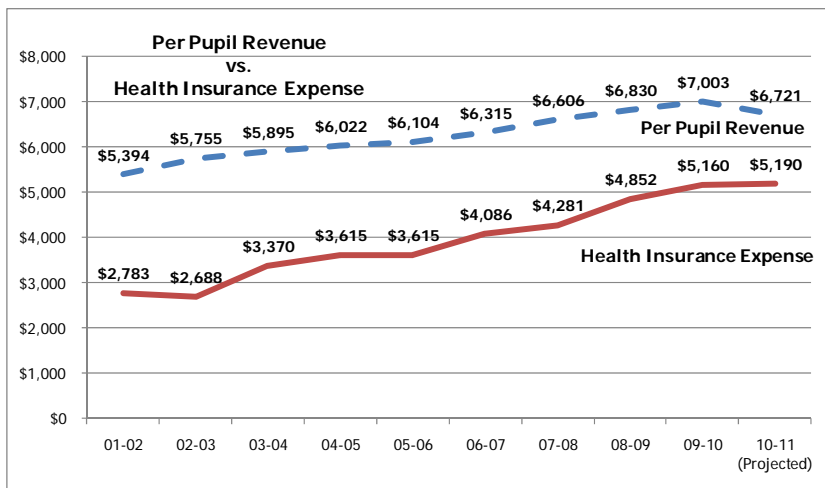
The adoption in 2007-08 of a district calendar with an earlier start date for the school year affected the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility expired before the pupil count day (October 1.) Beginning in 2007-08, the percent of FRL-identified students has stabilized.



## Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for nearly 92 percent of the district's General Operating Fund total expenditures.

BVSD provides district-paid benefits and offers additional benefits that can be purchased by the employee. In the 1990s, healthcare costs were relatively stable, increasing at a rate below per pupil revenue.



The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2002, healthcare costs have grown 86.5 percent averaging 8.6 percent per year on an annualized basis, while per pupil revenue has only increased 24.6 percent (2.5 percent per year) over the same time period. 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 healthcare and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.

## Personnel Trends

The number of 2010-11 budgeted full-time employees in BVSD is 3,607.154. This is a decline of 2.7%, or 100.877 FTE from the 2009-10 fiscal year. Typically, budgeted FTE fluctuate with changing student enrollment or funding changes that allow for the implementation of new programs. Given the outlook for state funding in the near future, position totals are projected to remain relatively constant with the exception of the implementation of an expanded preschool program beginning in the 2011-12 school year. A lack of additional funding for additional students will put pressure on class sizes as student enrollment grows but funding is not available to increase the number of teaching and support staff.



## Fund Balance Requirements

In order to meet the challenges of school funding in Colorado and BVSD, the board adopted Policy DB in spring 2005, which dictated a minimum level of year-end fund balance in order to ensure the district's ongoing financial health. To further bolster the district's financial position and address the current economic challenges, the board of education updated this policy in January 2009, strengthening the requirements of the policy. The policy restricts the district from using one-time money for ongoing expenditures. This ensures programs are sustained with ongoing revenue. In addition, current policy specifies the amount to be held as a contingency reserve.

Following the requirements of this policy means BVSD will have to make annual budget adjustments so that new expenditures do not exceed new revenues and a moderate level of reserves is maintained. Because the district has in the past funded necessary programs with fixed revenue provided by override funds, the cost of these programs will eventually exceed the fixed revenue stream. Using the policy now means the district can make smaller adjustments over time rather than making dramatic cuts when the cost of programs has outgrown revenue sources.

The original policy was recommended by BVSD's external auditors and commended by the Colorado Department of Education's accreditation consultant. The recent update to the policy was crafted by the district's audit committee with input from the district's external financial advisors.

The **two key elements** of the policy are spending limitations and reserve requirements as follows:

### Spending Limitations:

- The General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers do not exceed annual revenues.
- If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be used for one-time uses in subsequent years.
- One-time uses are defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis.

### Reserve Requirements:

- In addition, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including the TABOR reserve plus a minimum of a 3 percent contingency reserve. The need for additional reserves shall be reviewed annually.
- Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.

The 2010-11 BVSD budget has been developed in compliance with these fund balance requirements.



## Compliance Statements

The following statements were prepared by the state's Financial Policies and Procedures Committee to comply with certain requirements in state statute.

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the county assessor, the federal government, and other sources using methods recommended in the *Financial Policies and Procedures Handbook*. These budget expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the *Financial Policies and Procedures Handbook*. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

This budget includes the audited revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in BVSD's Comprehensive Annual Financial Report and are available for review in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2010-11 Revised Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

## Governing Policies

The following main sections of policies guide the Boulder Valley School District through the budget development and implementation process as well as policies that direct operational procedures of the district. A detailed description of each policy associated within each section can be found in the Appendix located in Informational Section of this document.

**Section A: Foundations and Basic Commitments** - Contains policies, regulations, and exhibits regarding the district's legal role in providing public education and the basic principles underlying school board governance.

**Section B: Board Governance and Operations** - Includes policies regarding how the school board is appointed or elected, how it is organized, how it conducts meetings, and how the board operates.

**Section C: General School Administration** - Contains policies, regulations, and exhibits on school management, administrative organization, and school building and department administration.

**Section D: Fiscal Management** - Includes the policies on school finances and the management of funds. Policies on the financing of school construction and renovations are included in Section F, Facilities Development.

**Section E: Support Services** – Contains policies on non-instructional services and programs, particularly those on business management.

**Section F: Facilities Development** - Contains policies on facility planning, financing, construction, and renovation. Also includes the topics of temporary facilities and school closings.

**Section G: Personnel** - Contains policies that pertain to all district employees.

**Section H: Negotiations** - Contains policies guiding negotiating procedures.

**Section I: Instruction** - Contains policies regarding instruction, curriculum, resources, and achievement.

**Section J: Students** – Includes policies regarding student admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare, and school-related activities.

**Section K: School-Community Relations** - Contains policies, regulations, and exhibits on parent and community involvement in schools.

**Section L: Education-Agency Relations** - Policies include school district's relationship with other education agencies – including other school systems, regional or service districts, private schools, colleges and universities, educational research organizations, and state and national educational agencies.



## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2010-11 budget included: a decrease in revenues from the state, an increase in employer contributions to the Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, impact of decisions made by the 2010 legislature, cost of negotiated contracts with employee groups, and goals for improving achievement for under-served students.

This budget, as proposed to the board of education, was prepared considering the needs and values of students, parents, employees, and taxpayers. Throughout the stages of the budget process, the board must balance the needs of students, parents, and employees with the fiscal responsibility it has to the taxpayers. Although BVSD students exceed in aggregate the state average on all universally administered performance measures, achievement gaps exist for certain targeted groups. The budget development process brings to the forefront the needs of those students and allows funding decisions to be made that provide the necessary resources to address the achievement gap.

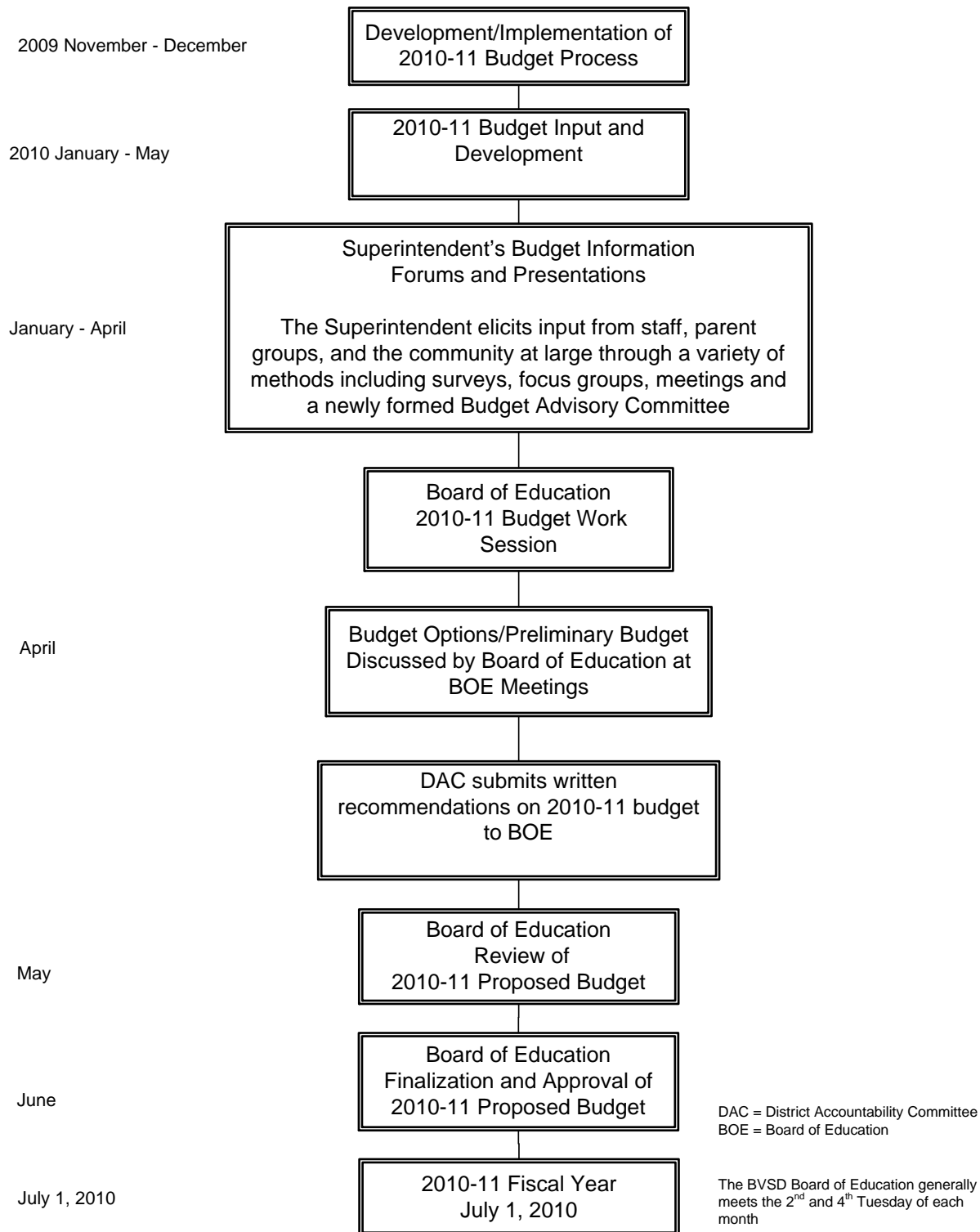
BVSD began the budget process with the development of a calendar presented to the board of education on December 8, 2009. This process flows through nine steps to ensure a thoughtful, thorough and strategic financial plan for the district.

1. Planning – Development of scenarios regarding the range of state funding cuts.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – Reviewing the assumptions, projections, and priorities with the board of education.
5. Preliminary Budget – An unbalanced initial budget guided by the priorities, projections, and known data to provide decision points for discussion.
6. Proposed Budget – A budget version including expected resources, projected uses, and incorporation of necessary adjustments to create a balanced budget.
7. Budget Adoption – Statutory requirement to adopt a balanced budget by June 30.
8. Budget Revision – Adjustment of the annual budget to include final year-end financial data and student enrollment through the first two months of the school year.
9. Amending the Budget – Transfers of funds between accounts during the fiscal year to adjust for changing conditions or needs.

The following charts summarize the process, timelines, and decision points of the budget development process. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information and data generally becomes available in a parallel timeline to the previously mentioned milestones with variations driven by the legislative process and staff negotiations.

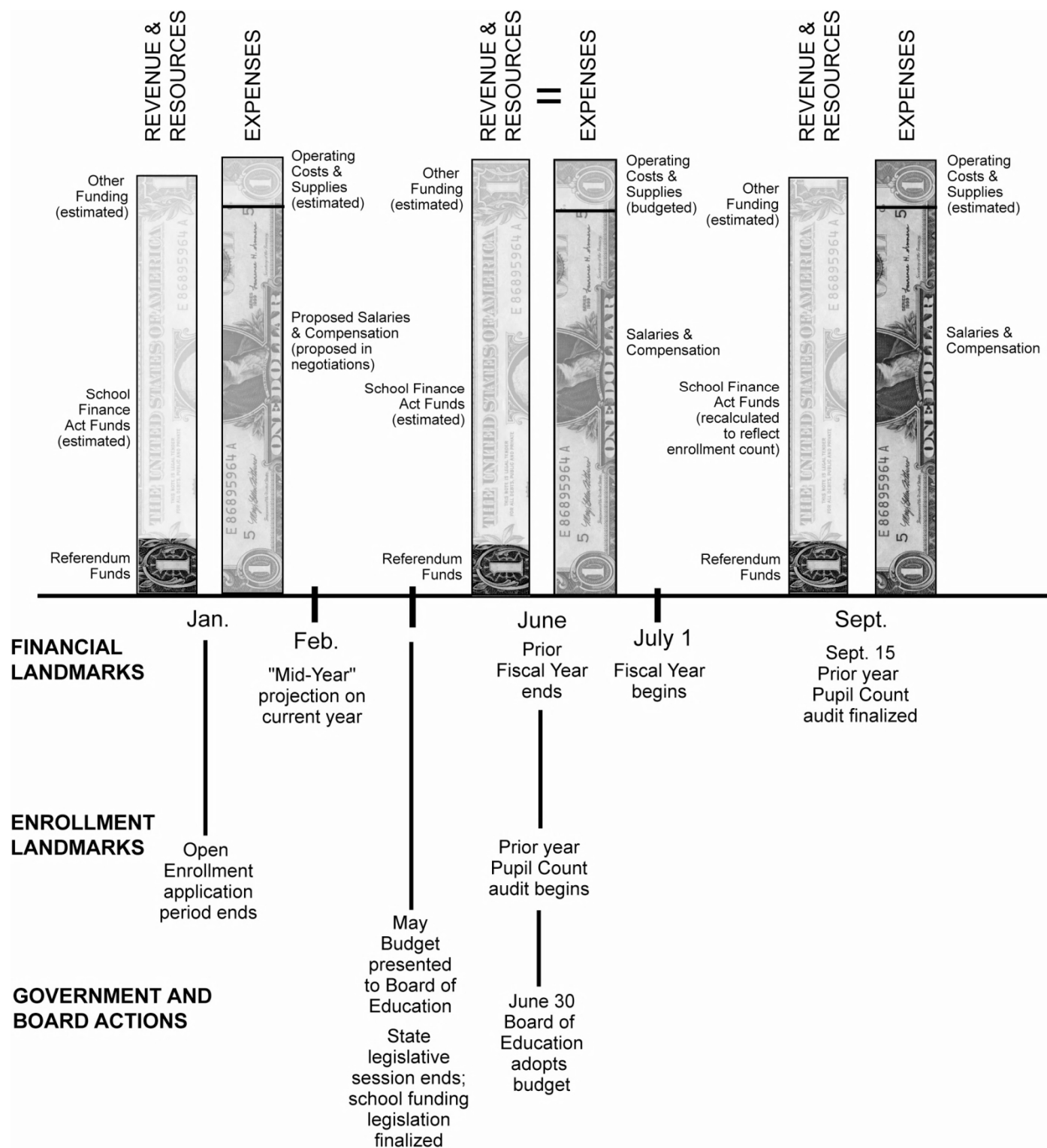


## Budget Development Process (continued)



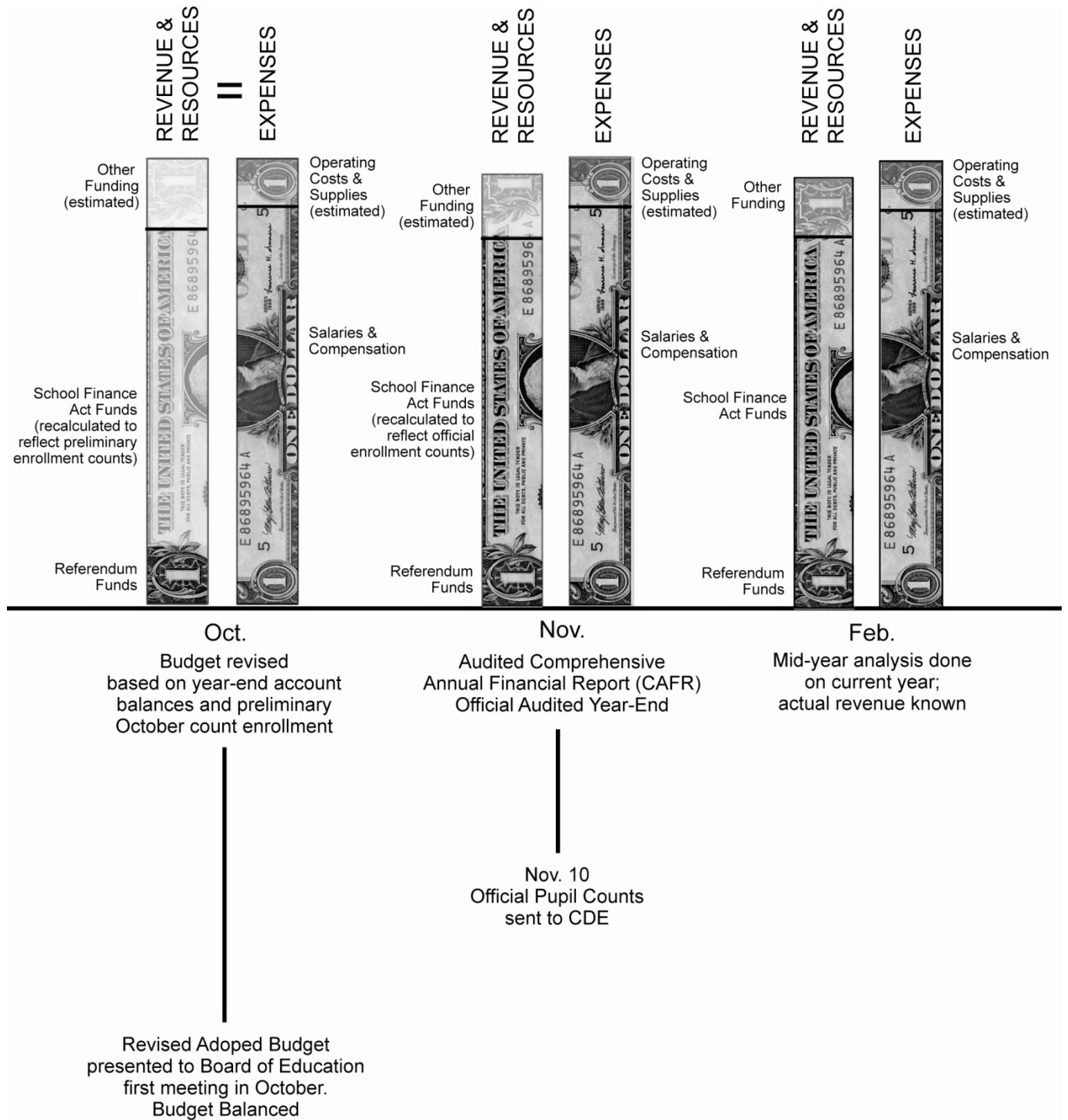


## Budget Development Timeline





## Budget Development Timeline (continued)



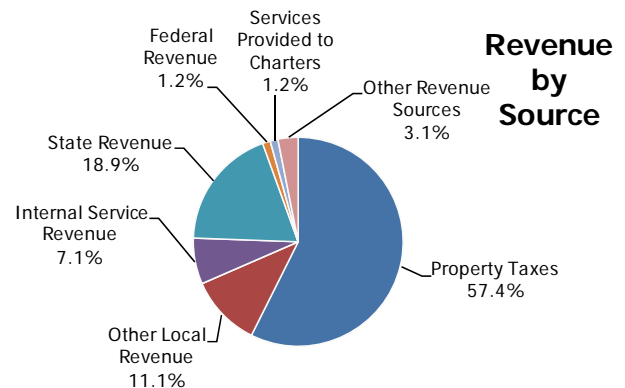


## All Funds

The district's funds include funds that are established to carry on specific activities or attain certain objectives for BVSD according to special legislation, regulations, or other restrictions. There are 20 funds in total including the General Operating Fund that make up the district's total appropriations. Other Funds total expenditures account for about 42.5 percent of total appropriations for FY 2010-11.

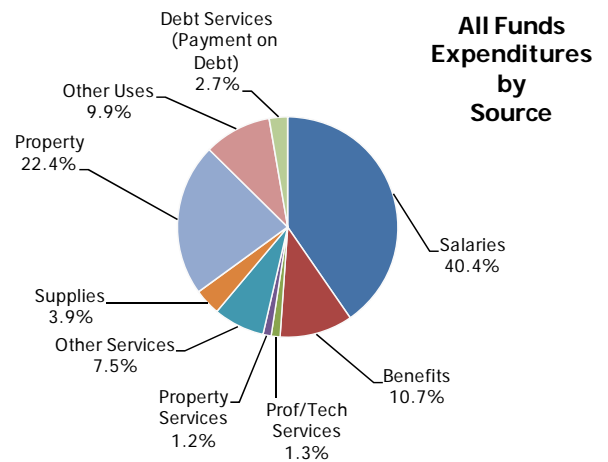
### Revenue Sources by Object

Property Taxes	\$	199,579,466
Other Local Revenue		38,708,998
Sales of Fixed Assets		20,000
Internal Service Revenue		24,759,988
State Revenue		65,923,952
Federal Revenue		4,266,544
Services Provided to Charters		4,018,519
Other Revenue Sources		10,844,274
<b>Total Revenue</b>		<b>\$ 348,121,741</b>



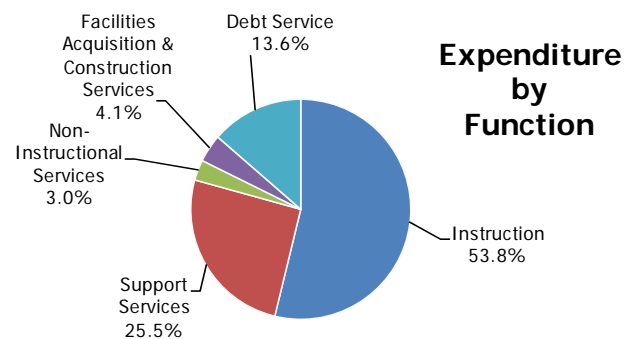
### Expenditures by Object

Salaries	\$	174,907,779
Benefits		46,237,314
Prof/Tech Services		5,739,961
Property Services		5,113,197
Other Services		32,546,386
Supplies		16,884,075
Property		97,063,402
Other Uses		42,637,189
Debt Services (Payment on Debt)		11,535,000
<b>Total Expenditures</b>	<b>\$</b>	<b>432,664,303</b>



### Expenditures by Function

Instruction	\$	232,679,254
Support Services		110,197,928
Non-Instructional Services		13,078,011
Facilities Acquisition & Construction Services		17,541,086
Debt Service		59,168,024
<b>Total Expenditures</b>	<b>\$</b>	<b>432,664,303</b>





## All Funds (continued)

### Appropriation 2010-11

The adoption of the budget by the board of education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds which can be utilized in a given fiscal year. All available resources are appropriated through this process and each accounting fund is included in each of the resolutions. A board of education of a school district shall not expend any moneys in excess of the amount appropriated by resolution for a particular fund, C.R.S. 22-44-115(1).

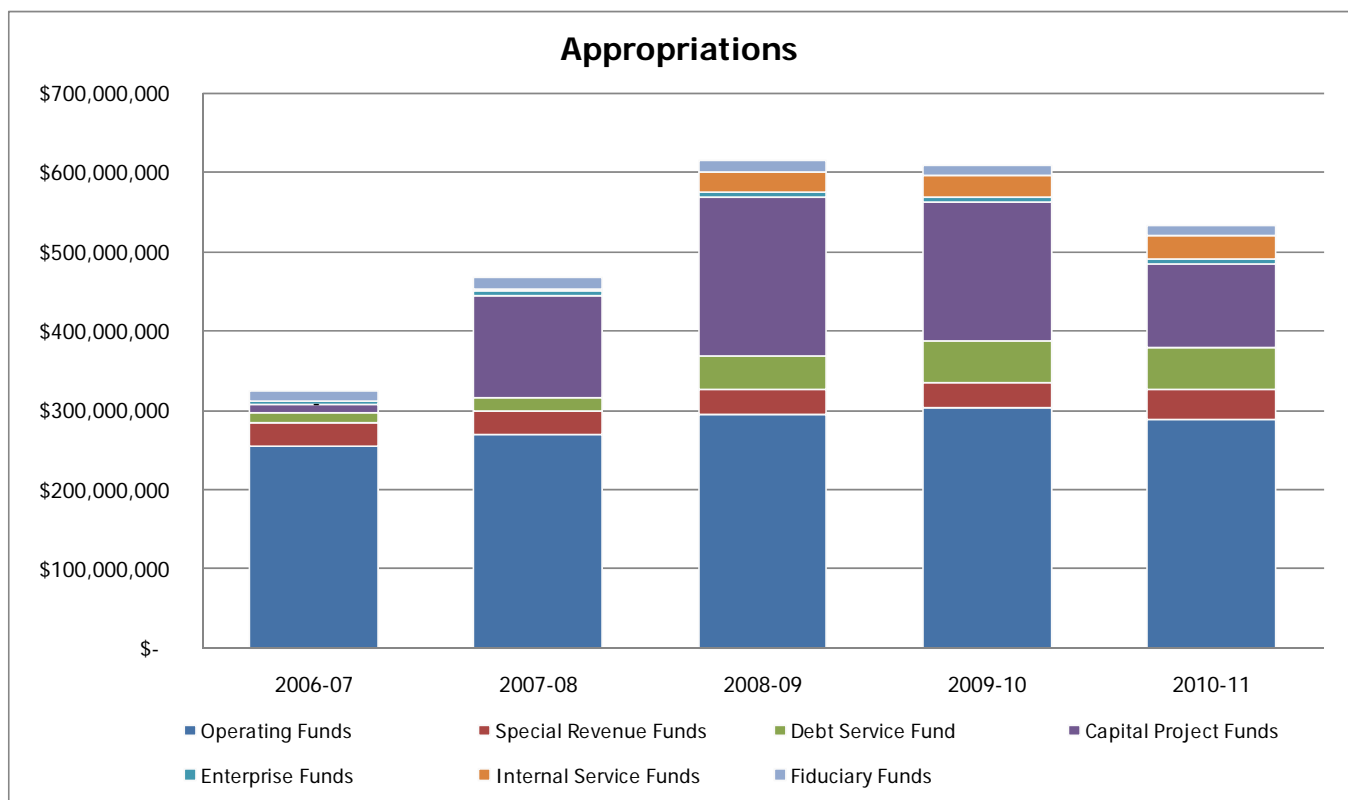
	2010-11 Adopted Appropriation					2010-11
Fund	Expenditures	Reserves	Net Transfers	Ending Balance	Appropriation	
<u>Operating Funds</u>						
General Operating Fund	\$ 205,740,516	\$ 13,571,694	\$ 30,512,248	\$ 699,885	\$ 250,524,343	
Charter Schools	21,196,440	630,225	-	-	21,826,665	
Technology Fund	3,290,596	98,718	-	-	3,389,314	
Athletics Fund	3,272,011	98,160	-	-	3,370,171	
Risk Management Fund	2,845,649	85,369	-	-	2,931,018	
Community Schools Fund	4,452,404	133,572	967,605	108,229	5,661,810	
Colorado Preschool Program	1,148,445	35,370	30,561	-	1,214,376	
Operating Funds Sub-Total	\$ 241,946,061	\$ 14,653,108	\$ 31,510,414	\$ 808,114	\$288,917,697	
<u>Special Revenue Funds</u>						
Governmental Grants Fund	\$ 24,500,000	\$ -	\$ -	\$ -	24,500,000	
Tuition-Based Preschool Fund	843,291	25,299	-	-	868,590	
Transportation Fund	12,065,643	361,969	-	-	12,427,612	
Special Revenue Funds Sub-Total	\$ 37,408,934	\$ 387,268	\$ -	\$ -	\$ 37,796,202	
<u>Debt Service Fund</u>						
Bond Redemption Fund	\$ 27,957,643	\$ -	\$ -	\$ 24,069,371	\$ 52,027,014	
Debt Service Fund Sub-Total	\$ 27,957,643	\$ -	\$ -	\$ 24,069,371	\$ 52,027,014	
<u>Capital Project Funds</u>						
Building Fund	\$ 74,234,140	\$ -	\$ -	\$ 20,556,248	\$ 94,790,388	
Capital Reserve Fund	9,564,670	286,940	-	-	9,851,610	
Capital Project Funds Sub-Total	\$ 83,798,810	\$ 286,940	\$ -	\$ 20,556,248	\$104,641,998	
<u>Enterprise Funds</u>						
Nutrition Services Fund	\$ 5,806,046	\$ 174,181	\$ -	\$ 183,080	\$ 6,163,307	
Enterprise Funds Sub-Total	\$ 5,806,046	\$ 174,181	\$ -	\$ 183,080	\$ 6,163,307	
<u>Internal Service Funds</u>						
Health Insurance Fund	\$ 23,215,888	\$ 3,814,109	\$ -	\$ -	\$ 27,029,997	
Dental Insurance Fund	2,150,505	348,821	-	-	2,499,326	
Internal Service Funds Sub-Total	\$ 25,366,393	\$ 4,162,930	\$ -	\$ -	\$ 29,529,323	
<u>Fiduciary Funds</u>						
Trust and Agency Funds	\$ 2,426,000	\$ -	\$ -	\$ 949,104	\$ 3,375,104	
Pupil Activity Fund	7,954,416	-	-	2,800,735	10,755,151	
Fiduciary Funds Sub-Total	\$ 10,380,416	\$ -	\$ -	\$ 3,749,839	\$ 14,130,255	
GRAND TOTAL:	\$ 432,664,303	\$ 19,664,427	\$ 31,510,414	\$ 49,366,652	\$533,205,796	



## All Funds (continued)

### Five Year Appropriations by Fund Type

<b>Fund Type</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Operating Funds	\$ 255,286,688	\$ 269,973,319	\$ 294,084,049	\$ 301,742,566	\$ 288,917,697
Special Revenue Funds	28,326,008	29,555,981	31,248,564	32,333,197	37,796,202
Debt Service Fund	13,609,990	14,922,721	42,669,445	52,445,168	52,027,014
Capital Project Funds	9,088,806	130,110,007	200,224,282	175,121,267	104,641,998
Enterprise Funds	5,388,644	6,223,979	6,267,660	6,059,511	6,163,307
Internal Service Funds	-	2,416,472	25,523,789	27,857,350	29,529,323
Fiduciary Funds	13,118,791	13,095,243	14,455,099	13,512,966	14,130,255
<b>Total</b>	<b>\$ 324,818,927</b>	<b>\$ 466,297,722</b>	<b>\$ 614,472,888</b>	<b>\$ 609,072,025</b>	<b>\$ 533,205,796</b>





## All Funds (continued)

### Budget Adjustment Plan

**General Operating Fund** 2010-11 projected revenues reflect a decrease of about \$8.1M from 2009-10. This drastic decrease in revenues requires that General Operating Fund expenditures decrease accordingly. Departments along with schools developed detailed action plans in order to create a balanced budget. Departments were required to cut 13.5 percent or \$3.2M and schools cut 2.25 percent or \$3.7M. One-time expenditures for 2010-11 include Title I and ARRA funded professional development (\$92K and \$180K respectively) along with \$400K in additional unemployment claims that will result from cutting jobs. Unspent dollars from 2009-10 that will be spent in 2010-11 include textbook (\$501K), Medicaid (\$414K) and SRA (\$353K) carryover expenditures.



The **Technology Fund** has been established to account for the computer replacement program which was authorized with funds made available from the passage of the transportation mill levy. The program maintains technologies by following a four-year allocation cycle. The allocations are based on the October student count and can be used to purchase desktops, laptops, Macs, netbooks, zero clients, printers, smart boards, document cameras, and other technology for use in the classroom and administrative functions. Funding is also used for software as needed. As part of budget reductions for 2010-11, the Technology Fund reduced its General Fund transfer by \$100,000. In addition, the General Fund transfer was reduced by the amount needed to move budgeted technology expenses to the General Fund to better align with the intent of the fund. Current year funding also includes revenues from the Federal E-Rate reimbursement program. These funds have assisted with annual increases in software licensing costs and staff costs, however, it is anticipated that 2010-11 will show a significant drop in this reimbursement due to the district's reducing purchased services that were E-Rate eligible.

The **Athletics Fund** salaries and benefits have been projected to reflect a 5 percent step increase. Charter school expenditures for sports programs are reflected in the Charter School Fund. Expense categories have been revised to accurately reflect individual school participation, costs and post season expenses, higher transportation costs as well as increased trainer fees.

The **Risk Management Fund** will use a one-time use of beginning fund balance of \$37,878 plus a net transfer increase from the General Fund and Colorado Preschool Fund of \$18,068 to cover a net increase in salary and benefit costs plus a \$50,000 budget increase for deductible reserves.

The **Community School Fund** facility rental program continues to operate under the cost recovery model as approved by the board of education in June 2001. There will be minor rate increases for the fiscal year 2010-11 in facility use fees, Kindergarten Enrichment, and School Age Care program tuition, due to reduced available facility space during bond construction projects.

The transfer to the General Fund will be increased this fiscal year by \$100,000 for a total transfer of \$742,605. The Community School Fund will also transfer one-time money of \$225,000 to the Nutrition Services Fund.



## **All Funds (continued)**

### **Budget Adjustment Plan (continued)**

The district's **Governmental Designated-Purpose Grants Fund** was increased to \$24,500,000 in the 2010-11 school year to allow the district to pursue grant opportunities in various areas to improve programs offered by the district. In September of 2010, the district was awarded approximately \$5.4M in ARRA funds under the Education Jobs Fund Program, a new federal program to save or create education jobs for the 2010-11 school year. The district's overall No Child Left Behind (NCLB) grant 2010-11 allocation decreased by 11 percent in comparison to the 2009-10 award; the IDEA Part B 2010-11 allocation was increased by 1.6 percent over the 2009-10 allocation. Additionally, the district was awarded a District Improvement Grant as well as two School Improvement grants for the 2010-11 school year. In 2009-10 the district was awarded \$6.7M dollars in ARRA funding, for the two-year period 2009-10 and 2010-11 in Title I, Title IID, and IDEA Part B programs collectively; a Readiness and Emergency Management grant from the Federal Department of Education for the two-year period 2009-10 through 2010-11; 21st Century grants for Alicia Sanchez Elementary School and a consortium of select BVSD elementary and middle schools to offer after-school programs over the five-year period 2009-10 through 2014-15.

The **Tuition-Based Preschool Fund** currently accounts for 21 preschool classrooms in the district that include tuition paying peers and the Community Montessori Preschool. After a thorough analysis of the operating costs and average tuition charged by community sites operating in the preschool's area, it was determined that the amount charged in the current year for tuition was not covering costs associated with offering this service.

The **Transportation Fund** revised budget includes salary steps, PERA and COLA increases. The fund will use its contingency reserve for the 2010-11 fiscal year to offset the \$200K decrease in transfer from the General Operating Fund, in order to achieve a balanced budget. In addition, it is expected that expenses for the new vehicle tracking and maintenance equipment will slightly increase while efforts persist in aligning vehicle service operations for the first year, the 2010-11 fiscal year.

The **Colorado Preschool Program Fund (CPP)** funding for the 2010-11 fiscal year is based on 334 allocated slots. The 2010-11 net General Fund transfer to the CPP program is estimated to be \$1,122,240. This reflects a reduction from the 2009-10 transfer of \$32,965 which is due to a decrease in the number of state reimbursed CPP slots. Twenty-seven percent of 2010-11 budgeted expenditures are for 105 students placed in contracted community sites. The remaining 73 percent of the budget will pay for teachers and paraprofessionals in district preschool classrooms.

The **Bond Redemption Fund** mill levy for property tax collections in 2011 has been set at 5.791 mills to provide the appropriate funding for the district's debt service obligations.

The **Building Fund** includes the carryover from the sale of \$120M in general obligation bonds on February 27, 2007, as well as \$176,808,810 from the sale of the remaining bonds on February 24, 2009. The proceeds of these bonds will be used to complete the implementation of the Facilities Master Plan project list as approved by the board of education on June 13, 2006. The total bond program of \$296.8M includes improvements to school facilities and sites, programmatic space, multi-use outdoor facilities, and technology upgrades. Building Fund projects are scheduled in three phases and will be completed in August 2012.



## **All Funds (continued)**

### **Budget Adjustment Plan (continued)**

The **Capital Reserve Fund** serves district staff with capital project requests which are prioritized based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into three major areas: mechanical systems repairs, maintenance support, and vehicle replacements. As part of the 2010-11 budget reductions, the allocation for capital projects has been cut \$1,207,525 (ongoing allocation of \$730,729 from the General Fund, one-time transfers of \$473,722, and a \$3,074 transfer from the Colorado Preschool Program Fund.) The 2009-10 carryover is \$7,039,026. The majority of these carryover funds are identified for building improvements at Columbine Elementary, bus purchases which will be delivered during the next fiscal year, and TABOR reserves. In addition, several summer construction projects begin in one fiscal year and are typically completed during the new fiscal year, which also creates a fund carryover.

The **Nutrition Services Fund** revenue is generated from 172 serving days by 48 school meal programs, and will continue offering 46 school breakfast programs and 24 after-school snack programs. For the 2010-11 fiscal year, regional food preparation kitchens will be established in five schools. Reimbursed meals are projected to increase in participation by 5 percent in all schools. À la carte and adult meal sales are expected to increase slightly. Both lunch and breakfast meal costs will remain the same for 2010-11. In addition, the Community School Fund will transfer \$225,000 and General Fund will transfer \$679,000 in one-time money.

The regional kitchen model establishes new job descriptions and redistributes staffing needs. These new job descriptions will include 5 Sous Chefs, 5 Production Cooks, and 10 Nutrition Services Assistants II. Nutrition Services hourly employees are paid 172-184 days. Labor costs have been projected to increase by steps only and include new positions created to staff regional kitchens. Benefit costs are reflective of salary changes. Food costs have been projected to proportionately increase with participation remaining at 36 percent of sales. All other expenditures are expected to remain at 2009-10 levels or below.

The **Health Insurance Fund** is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's Health Insurance Employee Benefit Program. Employees will have the choice of participating in the district's self-funded plan or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium of \$5,190 per eligible employee. There is no premium increase for 2010-11. Employees have the option to purchase dependant coverage. In addition, the district funds an Employee Assistance Program at a contribution rate of \$1.50 per employee.

The **Dental Insurance Fund** is an internal service fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program. The district contributes \$431 per eligible employee. Employees have the option to purchase dependant coverage. There is no premium increase for 2010-11.

The **Trust, Agency and Revolving Fund** has no significant changes for the 2010-11 fiscal year.

The **Pupil Activity Fund** has no significant changes for the 2010-11 fiscal year.

The **Charter School Fund** funding is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak Charter is projected to increase to 1,414.6 from the 2009-10 count of 1,393.6. Boulder Preparatory High School's count is projected to decrease by 10.5 to 140. Summit Middle School is projected to increase to 336 from 324. Justice High School budgeted FTE will be flat at 110 student FTE. Horizons K-8 is projected to increase by seven students to 316.9. Funded enrollments may vary from actual enrollments if a charter school enrolls students above the allowed contracted amount. Related fund transfers and expenditures have been adjusted to reflect these additional students and a proportional share of SFA revenue reductions.



## General Operating Fund

### Highlights

2010-11 Total Resources: \$250.5M

- \$2.0M beginning fund balance available for one-time uses
- \$7.0M revenue cut to School Finance Act revenue
- \$4.0M in services provided to charters was reclassified from the transfers category below
- \$114K decrease in budgeted Non-Equalized Specific Ownership Taxes
- \$578K decrease in Categorical Reimbursements from the state

2010-11 Total Expenditures: \$205.7M

- Horizontal and vertical step raises totaling \$4.3M were budgeted for all BVSD employees for 2010-11
- \$2.9M budget reduction resulting from increase in staffing ratio of 1 child per class for all levels
- School expenditures totaling \$2.5M cut from the 2010-11 budget
- Central administration expenditures totaling \$3.2M cut from the 2010-11 budget
- \$1.2M reduction in central-allocated school expenditures (e.g. special education, ESL, custodial, TAG)
- \$1.7M of unspent expenditures from 2009-10 that are now budgeted in 2010-11
- \$984K of expenses moved from Technology Fund and into the General Operating Fund
- Net overall reduction of \$1.3M from 2009-10 actual expenditures

2010-11 Total Reserves: \$13.6M

- \$117K reduction in required TABOR and contingency reserves to \$12.3M
- \$3.9M for Fiscal Emergency Restricted Reserve eliminated with January 2010 rescission of \$3.9M
- \$1.2M for other required reserves

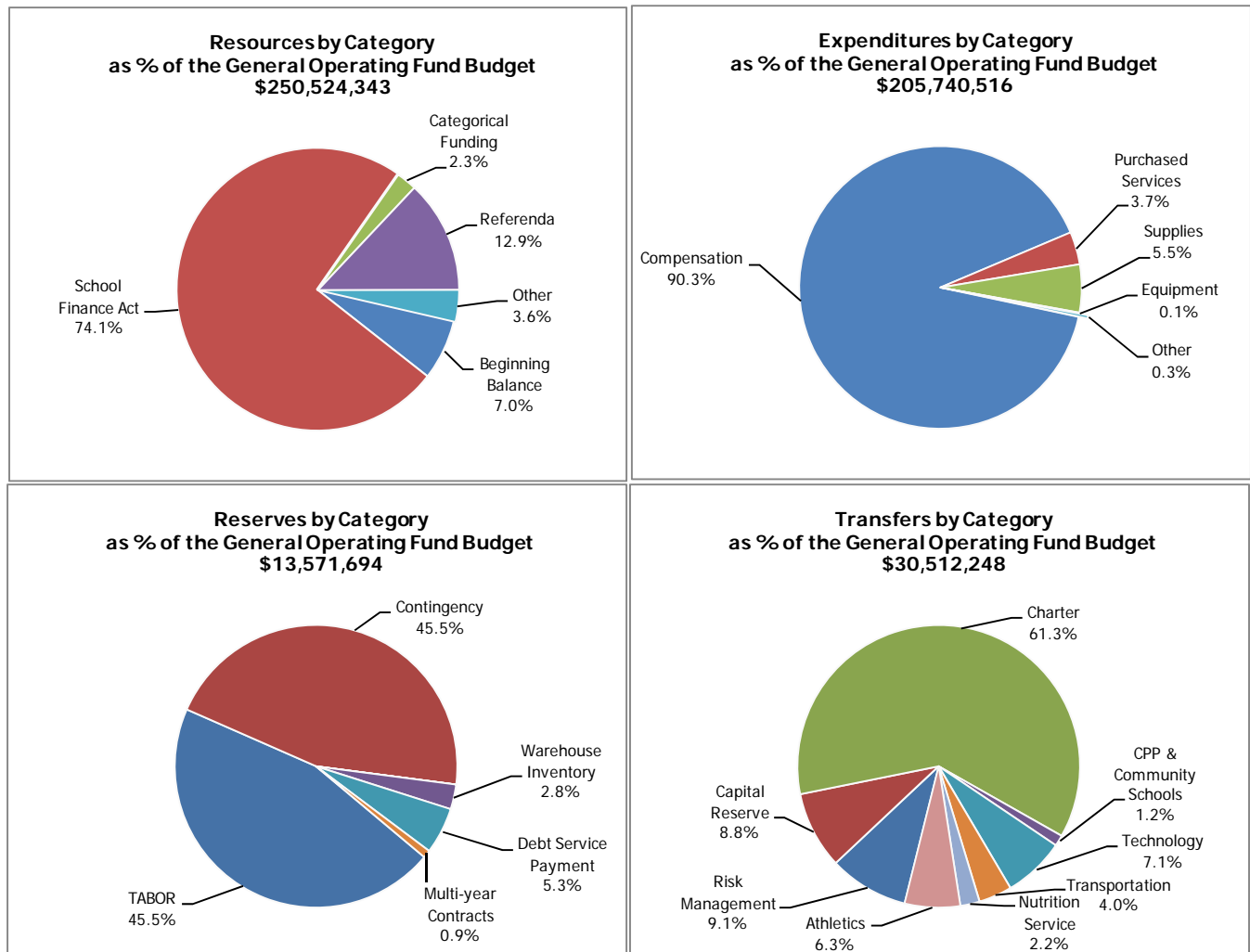
2010-11 Total Transfers: \$30.5M

- \$984K reduction in ongoing transfer to Technology Fund for expenses moved into General Operating Fund from Technology Fund
- \$211K one-time transfer to Technology Fund
- \$679K one-time transfer to Nutrition Service Fund
- \$4.0M of transfers moved to services provided to charters revenue category
- \$561K decrease in transfers to charter schools for new students and state funding
- \$100K increase in transfer from Community School Fund
- One-time reduction in transfer of \$340K netted with ongoing \$140K increase results in an overall decrease of \$200K transferred to Transportation Fund



## General Operating Fund (continued)

### Highlights (continued)



Note: Graph percentages may total other than 100 percent due to rounding.



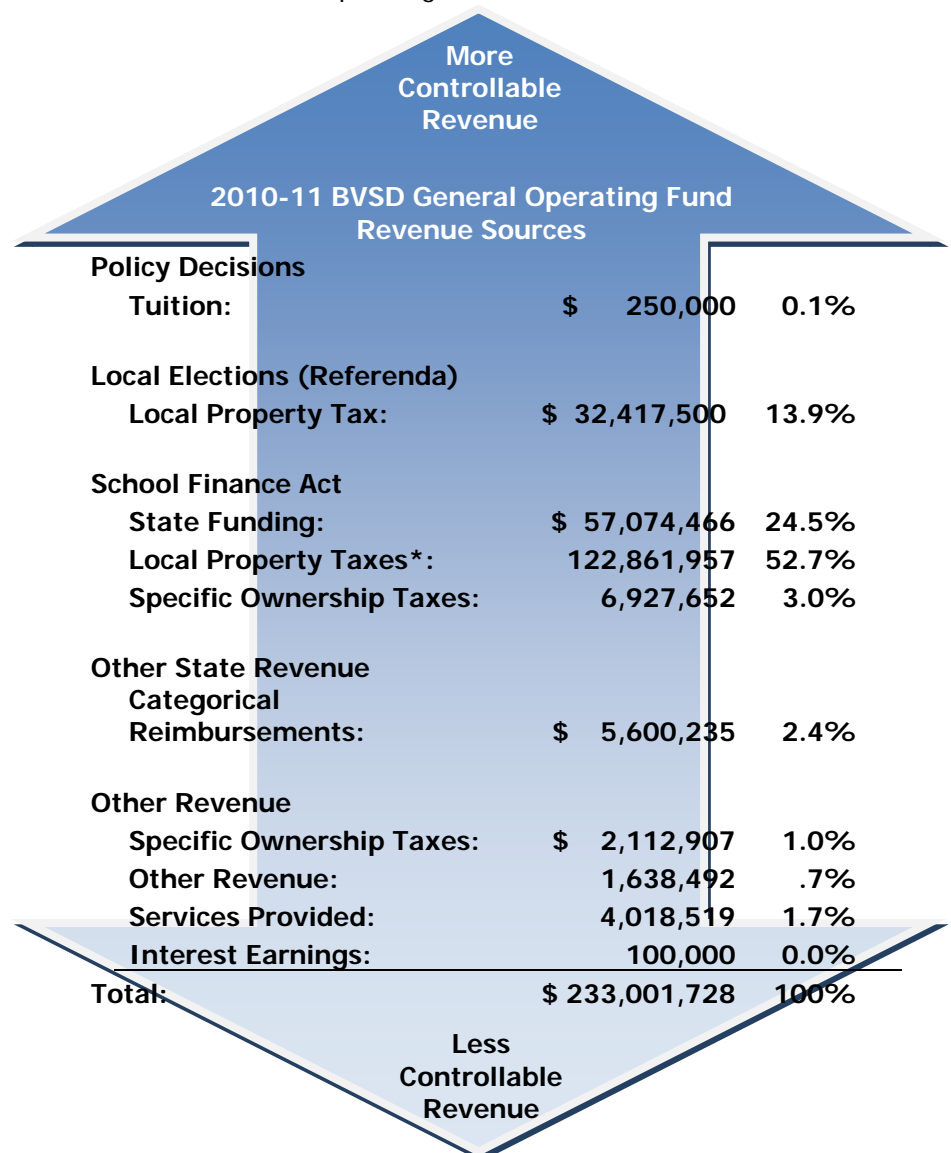
## General Operating Fund (continued)

### Revenue Sources

- 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 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents about 13.9 percent of the district's 2010-11 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who our state representatives are and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 82.6 percent of BVSD's 2010-11 budgeted revenue. The board has no control over the SFA.
- Other revenue including Non-Equalized Specific Ownership Tax, other revenues, services provided and interest earnings make up the remaining 3.4 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the district'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 the district has more control. For example, the district or the schools can control what kind of fundraising projects to have and how that money is to be used. However, at the other end of the spectrum, there is virtually no control over how many children live in the district and attend our schools.

In the 2010-11 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



\*includes abatements and delinquent local property taxes



## General Operating Fund (continued)

### One-Time Expenditures

The district budget has many accounting funds; the General Operating Fund is the largest. Most of these funds have strict limitations on how they can be used. These restrictions are set by the state and federal governments as well as generally accepted accounting principles (GAAP). The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. This fund is where the superintendent and board of education can make the most spending decisions.

#### 2010-11 Revised Adopted Budget Contains One-Time Expenditures & Transfers:

SpEd Teachers funded by ARRA	(825,000)
SpEd Teachers funded by ARRA	825,000
Staffing Anomalies	225,847
To be identified one-time expenses	280,618
Lobato lawsuit support	30,000
ARRA Title I Professional Development	92,879
ARRA Special Education Professional Development	179,894
Unemployment Insurance Claims	400,000
Colorado School Finance Project	5,225
Legal Costs associated with Mill Levy Override	10,000
Water Utility Science Program	30,000
Lawson Expenses Moved to Tech Fund	(211,000)
HR - Background Checks thru December	15,000
Contingency Reserve Used - Transportation Fund	(340,000)
Nutrition Services	679,000
Risk Management	51,500
Capital Reserve Fund - identified for one-time expense	433,803
To be identified one-time expenses (Capital Reserve Transfer)	(280,618)
Technology Fund	211,000
Charter School Fund	59,893
<b>Total One-Time Expenditures &amp; Transfers</b>	<b>\$ 1,873,041</b>

### Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. In the 2010-11 fiscal year, the restricted beginning fund balance includes the reserves necessary for multi-year employee contracts, debt service, warehouse inventory, and unspent funds carried forward from the prior fiscal year. The unused 2009-10 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance.

The portion of the beginning fund balance that is not restricted is available for use at the discretion of the board. For 2010-11 the unrestricted beginning fund balance is an estimated \$2M. This budget allocates \$1.9M for one-time expenditures and transfers.

	<b>Audited Actual 2006-07</b>	<b>Audited Actual 2007-08</b>	<b>Audited Actual 2008-09</b>	<b>Audited Actual 2009-10</b>	<b>Revised Budget 2010-11</b>
Restricted	\$1,423,155	\$1,548,917	\$2,439,480	\$1,732,555	\$1,680,768
TABOR Reserve	5,472,760	5,925,036	6,054,041	6,260,915	6,319,661
Contingency Reserve	5,472,760	5,925,036	6,054,041	6,260,915	6,319,661
Other Restricted Reserves <sup>1</sup>	1,418,098	5,807,088	1,458,279	1,251,094	1,227,049
Unrestricted	7,292,844	7,386,450	3,582,176	807,360	1,975,476
<b>Total GAAP Fund Balance</b>	<b>\$21,079,617</b>	<b>\$26,592,527</b>	<b>\$19,588,017</b>	<b>\$16,312,839</b>	<b>\$17,522,615</b>

<sup>1</sup> Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve (COP's), and Multi-year Contract Reserves.



## General Operating Fund (continued)

### Revenue Assumptions

BVSD receives revenues from local and state sources. The majority of this revenue is from the Colorado Public School Finance Act (SFA) of 1994. The total amount of revenue attributable to the SFA is a computation resulting in funding from a combination of property tax, specific ownership tax, and state aid.

The SFA funding for BVSD of \$6,721 per funded pupil includes a decrease to base funding for inflation of \$424 per student. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2010-11, total enrollment base, including preschool, is projected to be 28,137.2. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the SFA is based on the projected funded enrollment of 27,718.8 times the per pupil funding of \$6,721 (slightly rounded), or \$186,287,244. An additional 418.4 pupil FTE was not factored into the revised budget SFA calculation since it is uncertain whether these additional pupils will be funded by the state of Colorado given ongoing revenue shortfalls. A separately calculated "hold harmless" amount of \$220,302 is also included in SFA revenues for 2010-11 and is meant to ease the transition for school districts across Colorado as they go from full funding for the specific students in full-day kindergarten to partial funding (58%) for all kindergarten students in their respective districts.

### Local Revenues

Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund. This tax levy is separate from the taxes levied by the district for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the district will receive \$155,167,896 in local property taxes for funding operations in 2010-11.

School Finance Act Total Program Funding	\$	186,287,244
Minus: State Finance Act Funding <sup>1</sup>		(56,854,164)
Equalized Specific Ownership Tax <sup>1</sup>		(6,927,652)
School Finance Act Local Property Tax Amount	\$	122,505,428
Plus: Override Elections:		
	1991 \$	7,062,468
	1998	10,600,000
	2002	15,000,000
Total Override Elections	\$	32,662,468
<b>TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY <sup>2</sup></b>		<b>\$155,167,896</b>

<sup>1</sup> Subject to change by CDE formula.

<sup>2</sup> This amount is higher than what is budgeted due to uncollectible local property taxes. Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the transportation mill levy, or the bond redemption mill levy, as these revenue sources are specifically related to funds other than the General Operating Fund.



## General Operating Fund (continued)

### Revenue Assumptions (continued)

#### Local Revenues (continued)

Specific ownership taxes are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Specific ownership taxes, which are driven primarily by the registration of new cars will continue to be affected by the economic decline and are expected to decline further by \$114K from prior year actual.

Interest income is not expected to rebound to previous levels and will remain at \$100K.

#### State Revenues

State Equalization from the SFA represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2010-11 is \$57,074,466 and together with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA.

Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include special education, vocational education, and English language proficiency programs as well as a category for ARRA State Stabilization. Excluding ARRA State Stabilization revenue, these revenues are expected to decrease by 9 percent or \$578K.

#### State Categorical Reimbursement Revenue

	Audited Actual 2006-07	Audited Actual 2007-08	Audited Actual 2008-09	Audited Actual 2009-10	Revised Budget 2010-11
Vocational Education	\$1,382,780	\$945,566	\$1,098,195	\$1,391,920	\$1,296,480
Special Education	4,325,948	4,450,546	4,449,466	4,525,751	4,117,706
Transportation*	1,953,274	2,003,646	-	-	-
ELPA	144,065	182,936	182,945	246,723	186,049
Talented & Gifted	242,912	248,390	256,340	270,241	256,340
<b>TOTAL</b>	<b>\$8,048,979</b>	<b>\$7,831,084</b>	<b>\$5,986,946</b>	<b>\$6,434,635</b>	<b>\$5,856,575</b>

\* Beginning in 2008-09, the transportation categorical funding is directly accounted for in the Transportation Fund.



## **General Operating Fund (continued)**

### **Expenditure Assumptions**

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2009-10 third quarter estimated actual expenditures except as noted in the 2010-11 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, maintaining class size reductions in kindergarten and first grade in all schools and kindergarten through second grade in high need schools, literacy programs, continuing socio-economic destatification programs in selected schools, technology support, and building maintenance. At this time, one-time funding is planned for the following initiatives: class size anomalies (\$226K), Lobato lawsuit support (\$30K), unemployment insurance for increased claims (\$400K), ARRA Title I and special education professional development (\$273K). These items will be funded by unspent prior year funds, a decrease in the required TABOR and contingency reserves of \$420K, one-time indirect costs of \$292K, and a one-time decrease of \$340K in the Transportation Fund transfer.

### **Employee Salaries**

Salary projections for 2010-11 contain an overall decrease of \$600K in compensation for all ongoing staff in employee groups paid from the General Operating Fund, including service employees (custodians and maintenance workers), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists, and social workers), paraeducators, other instructional support staff (tutors and computer/media technicians), building administrators (principals and assistant principals), central administrators and professional/technical employees. The current salary projection includes \$3.7M in step raises, \$600K in horizontal lane changes, \$2.0M in attrition savings, and the movement of \$2.9M of teacher salaries from the General Operating Fund to the Education Jobs Fund to balance the budget. Details of individual staffing changes are identified in the "Summary of Changes in FTE" found later in this section.

### **Employee Benefits**

A 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$1.4M. This will be partially offset by the expected additional savings of \$300K related to attrition and \$300K in PERA expense that results from pre-tax adjustments to compensation upon which the district is not required to pay PERA. Any regular employee working twenty or more scheduled hours per week, or 0.5 FTE, is eligible for district-paid benefits of long-term disability, health, dental, and life insurance, and a matching contribution of up to \$120 to a flexible spending medical account. A detailed schedule of the district-paid portions of employee benefits can be found under "Appendix A: Budget Fact Sheet" in the Informational Section of this document. Any wages paid have 16.37 percent for Medicare, PERA, and long-term disability applied. Individual medical and dental benefits are projected to remain at approximately \$5,791 combined.

### **Purchased Services, Supplies and Materials, Capital Outlay, Other**

The revised budget for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" on pages 29-31 and 40-43. Overall, expenses in this category will increase by \$300K from last year's Revised Budget. This is due to \$984K that was moved to the General Fund from the Technology Fund, \$825K in ARRA-related expenditures that were moved from the salary/benefit category and an increase of \$500K in projected utilities expenditures. These increases are offset partially by cuts of \$2.0M to arrive at a net increase of \$300K for this category.

### **Budget Items not Approved**

Given the significant state revenue reductions faced by the district, requests for additional funding were not solicited. Schools and departments were instructed to make adjustments within existing funds by making corresponding cuts to other budget line items to offset any needed funding increases.



## **General Operating Fund (continued)**

### **Reserve and Transfer Assumptions**

#### **Reserves**

The contingency reserve is 3 percent of General Operating Fund expenditures. To comply with TABOR the emergency reserve is 3 percent of General Operating Fund expenditures. The use of the emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This adopted budget also reserves \$120,000 for multi-year contract obligations, \$722,264 for a debt service final payment, and \$385,000 for warehouse inventory.

#### **Transfers**

The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$5,477,794. A one-time transfer of \$1,131,611 to the Capital Reserve in 2009-10 that is not included in the 2010-11 budget accounts for the majority of the decrease from the prior year budget.

The net Colorado Preschool Program Fund transfer of \$1,122,240 is a decrease of \$68,270 from the prior year actuals.

Expenses of \$984K were moved from the Technology Fund and into the General fund and result in a decreased transfer to the Technology Fund from the General Fund. Netted with one-time transfers, this transfer will be \$2,159,918 or an overall decrease of \$896,241 for 2010-11.

The \$200K decrease in transfer to the Transportation Fund will require the Transportation Fund to rely on the General Operating Fund contingency reserve to address unforeseen expenditures.

A one-time transfer of \$679K will be made to Nutrition Service fund for 2010-11.

The Athletics Fund transfer will remain unchanged at \$1,934,415.

The total transfer from the Community Schools Fund is \$742,605, reflecting a \$100K increase from the 2009-10 fiscal year.

#### **Charter Schools**

Costs for five charter schools, Horizons K-8, Peak to Peak Charter, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. For 2010-11, there will be no one-time transfer to the charter schools. The 2010-11 Revised Budget transfer has decreased \$586K from 2009-10. While student FTE grew by 30 FTE, it was not enough to offset the decrease in SFA funding. Cited changes are based on the change from the 2009-10 Revised Adopted Budget. The payment for services contracted with the district for 2010-11 has decreased \$113K (Contracted services include, in part: special education, information technology, business services, and district general administration.)



## General Operating Fund (continued)

### Budget Adjustment Plan

All Program Areas		
Provides \$3.7 million increase in step raises, \$600k in horizontal lane changes, \$1.4 million for a 0.9 percent increase in the employer paid PERA rate, \$300k reduction of PERA expense due to pre-tax deductions and an estimated \$2.3 million in savings in salaries and benefits from the turnover of senior staff. In addition, the Education Jobs Act provided funding for 49.623 teacher FTE or \$2.9M of one-time savings for the district.		
Regular Instruction		
Remove 2008-09 School Resource Allocation Carryover	\$ (264,473)	All Schools
Remove 2008-09 School Textbook Carryover	(1,135,423)	All Schools
Add 2009-10 School Resource Allocation Carryover	353,032	All Schools
Add 2009-10 School Textbook Carryover	501,000	All Schools
Add 2009-10 Literacy Learning Materials Carryover	52,260	All Schools
Add 2009-10 Post-Secondary Options Carryover	15,000	High Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (478,604)</b>	
Increase Teacher FTE for Staffing Ratios (5.325 FTE)	\$ 310,714	Elementary Schools
Increase Teacher FTE for Staffing Ratios (2.900 FTE)	169,215	Middle Schools
Increase Teacher FTE for Staffing Ratios (3.600 FTE)	210,060	High Schools
Increase Para FTE for Staffing Ratios (1.348 FTE)	43,810	Elementary Schools
Decrease Para FTE for Staffing Ratios (0.097 FTE)	(3,153)	Middle Schools
Increase Para FTE for Staffing Ratios (0.269 FTE)	(8,743)	Senior High Schools
Conversion of Regular Ed Teacher FTE to Special Ed FTE (1.585 FTE)	105,912	Elementary Schools
Allocated School-based Budget Reduction - Instrumental Music Teacher (0.859 FTE)	(51,540)	Instrumental Music
Allocated School-based Budget Reduction - TAG Science Teacher (0.039 FTE)	(2,337)	Talented & Gifted
Allocated School-based Budget Reduction - TAG Tutor (0.249 FTE)	(8,254)	Talented & Gifted
Site-based Budget Reduction - Elementary Art Teacher (.027 FTE)	(1,618)	Elementary Schools
Site-based Budget Reduction - Elementary PE Teacher (.063 FTE)	(3,774)	Elementary Schools
Site-based Budget Reduction - Elementary Music Teacher (.061 FTE)	(3,655)	Elementary Schools
Site-based Budget Reduction - Elementary Regular Ed Teacher (3.861 FTE)	(231,316)	Elementary Schools
Site-based Budget Reduction - Elementary TAG Tutor (0.020 FTE)	(663)	Elementary Schools
Site-based Budget Reduction - Elementary Regular Ed Para (4.374 FTE)	(131,727)	Elementary Schools
Site-based Budget Reduction - Middle Level Regular Ed Teacher (2.329 FTE)	(139,533)	Middle Schools
Site-based Budget Reduction - Middle Level Regular Ed Para (3.003 FTE)	(90,438)	Middle Schools
Site-based Budget Reduction - High School Regular Ed Teacher (2.434 FTE)	(145,823)	High Schools
Site-based Budget Reduction - High School Regular Ed Para (7.196 FTE)	(237,468)	High Schools
Site-based Budget Reduction - High School Vocational Ed Teacher (1.081 FTE)	(64,764)	High Schools
Site-based Budget Reduction - School Sponsored Activity and Intramural (118 contracts)	(189,122)	All Schools
Site-based Budget Reduction - School Resource Allocation	(674,038)	All Schools
<b>Subtotal Changes In Staffing Ratios (Ongoing Funding)</b>	<b>\$ (1,148,255)</b>	
Add One-time Teachers - Class Size Anomalies	\$ 225,847	All Schools
Add One-time Para - Water Utility Science Program	30,000	High Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 255,847</b>	
<b>Regular Instruction Total</b>	<b>\$ (1,371,012)</b>	
Student Support Services		
Add 2009-10 Middle-level Advisory Carryover	\$ 4,774	Broomfield Heights
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 4,774</b>	
Department-based Budget Reduction - Counselor on Special Assignment (0.500 FTE)	\$ (34,888)	Superintendent's Office
Department-based Budget Reduction - High School Counselor (0.300 FTE)	(20,903)	High Schools
Site-based Budget Reduction - Elementary Community Liaison (0.116 FTE)	(4,871)	Elementary Schools
Site-based Budget Reduction - Elementary Healthroom Para (1.939 FTE)	(58,395)	Elementary Schools
Site-based Budget Reduction - Middle Level Counselor (0.040 FTE)	(2,787)	Middle Schools
Site-based Budget Reduction - Elementary Community Liaison (0.500 FTE)	(20,997)	Elementary Schools
Site-based Budget Reduction - High School Community Liaison (0.011 FTE)	(462)	High Schools
Site-based Budget Reduction - High School Counselor (0.111 FTE)	(7,734)	High Schools
Site-based Budget Reduction - High School Career Experience Tech (0.011 FTE)	(331)	High Schools
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ (151,367)</b>	
Remove One-Time Dropout Recovery Expense	\$ (75,000)	Superintendent's Office
<b>Subtotal Changes In One-Time Funding</b>	<b>\$ -</b>	
<b>Student Support Services Total</b>	<b>\$ (146,593)</b>	



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

Special Instruction		
Add 2009-10 - Sanchez Preschool Operating Funds Carryover	\$ 3,653	Sanchez Elementary
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 3,653</b>	
Allocated School-based Budget Reduction - ESL Teacher (1.820 FTE)	\$ (119,096)	Language, Culture & Equity
Department-based Budget Reduction - ESL Clerical (1.000 FTE)	(59,500)	Language, Culture & Equity
Department-based Budget Reduction - ESL Operating Expenses	(10,267)	Language, Culture & Equity
Allocated School-based Budget Reduction - Special Ed Teacher (5.815 FTE)	(381,490)	Special Education
Allocated School-based Budget Reduction - Audiologist (0.500 FTE)	(32,719)	Special Education
Allocated School-based Budget Reduction - Social Worker (0.600 FTE)	(52,941)	Special Education
Allocated School-based Budget Reduction - Speech Language Therapist (1.000 FTE)	(65,436)	Special Education
Allocated School-based Budget Reduction - Special Ed Para (4.500 FTE)	(157,305)	Special Education
Department-based Budget Reduction - Special Ed Operating Expenses	(70,145)	Special Education
Conversion of Special Ed Teacher FTE to Regular Ed FTE (1.471 FTE)	(105,912)	Special Education
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ (1,054,811)</b>	
Remove One-time ARRA Funded Special Education Teachers	\$ 825,000	All Schools
Add One-time ARRA Funded Special Education Teachers	(825,000)	All Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ -</b>	
<b>Special Instruction Total</b>	<b>\$ (1,051,158)</b>	
Instructional Support Programs		
Remove 2008-09 Medicaid Program Carryover	\$ (330,685)	Nursing Services
Add 2009-10 Medicaid Program Carryover	414,044	Nursing Services
Add 2009-10 ARRA-funded Professional Development Carryover	155,407	All Schools
Add 2009-10 Votec Professional Development Carryover	7,594	Vocational Education
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 246,360</b>	
Site-based Budget Reduction - Media Tech (1.038 FTE)	\$ (43,141)	Elementary Schools
Site-based Budget Reduction - Elementary Media Specialist (1.420 FTE)	(96,698)	Elementary Schools
Site-based Budget Reduction - Elementary Library Para (0.290 FTE)	(8,734)	Elementary Schools
Allocated School-based Budget Reduction - Nurse Practitioner (contracted days reduction)	(15,941)	Health Services
Department-based Budget Reduction - Elementary Literacy Specialist (1.000 FTE)	(77,453)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - TOSA (0.750 FTE)	(51,000)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - CPR Trainer (0.100 FTE)	(4,943)	Health Services
Department-based Budget Reduction - Health Curriculum Coordinator (1.000 FTE)	(74,447)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Media Tech (1.000 FTE)	(85,890)	Information Technology
Department-based Budget Reduction - Technology Trainer (1.000 FTE)	(85,890)	Information Technology
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (544,137)</b>	
Remove 2008-09 One-Time ARRA funded Professional Development	\$ (356,092)	All Schools
Add 2010-11 One-Time ARRA funded Professional Development	292,128	All Schools
Adjust 2010-11 One-Time ARRA funded Professional Development	(19,355)	All Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (83,319)</b>	
<b>Instructional Support Programs Total</b>	<b>\$ (381,096)</b>	
School Administration and Operations		
Site-based Budget Reduction - Elementary Clerical Support (2.109 FTE)	\$ (84,759)	Elementary Schools
Site-based Budget Reduction - Middle Level Clerical Support (2.401 FTE)	(96,494)	Middle Schools
Site-based Budget Reduction - Middle Level Assistant Principal (0.011 FTE)	(1,075)	Middle Schools
Site-based Budget Reduction - Middle Level Custodian (0.250 FTE)	(10,602)	Middle Schools
Site-based Budget Reduction - High School Clerical Support (2.693 FTE)	(108,229)	High Schools
Site-based Budget Reduction - High School Registrar (0.026 FTE)	(1,045)	High Schools
Site-based Budget Reduction - High School Assistant Principal (0.035 FTE)	(3,773)	High Schools
Site-based Budget Reduction - High School Campus Monitor (2.400 FTE)	(81,713)	High Schools
Site-based Budget Reduction - High School Custodian (0.250 FTE)	(10,602)	High Schools
Allocated school-based reduction - Tier I Tech (0.200 FTE)	(7,027)	Information Technology
Allocated School-based Budget Reduction - Custodial Salary (3.250 FTE)	(156,000)	Maintenance & Operations
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (561,318)</b>	
<b>School Administration and Operations Total</b>	<b>\$ (561,318)</b>	



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		
Remove 2008-09 Board of Education Travel Carryover	\$ (19,423)	Board of Education
Add 2009-10 Board of Education Travel Carryover	17,103	Board of Education
Add 2009-10 Policy Consultant Carryover	5,000	Legal
Add 2009-10 Lawson Reimplementation Carryover	142,850	Information Technology
Add 2009-10 Computer Server Carryover	9,020	Planning & Assessment
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 154,550</b>	
Budget Reduction - Utility Setbacks/cutbacks/conservation	\$ (100,000)	District-Wide
Budget Reduction - Power Management Software Savings	(300,000)	District-Wide
Budget Addition - Utility Rate Increases	495,000	District-Wide
Budget Addition - Building Maintenance Expenses	17,000	Maintenance & Operations
Budget Addition - District Bank Fees	100,000	Business Services
Add BVPA President per negotiated agreement	9,200	Human Resources
Ongoing Expenditures to be determined as one-time for 2010-11	(280,618)	District-Wide
Department-based Budget Reduction - Assistant Superintendent of Learning Services	(163,455)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Director of Institutional Equity	(141,005)	Institutional Equity
Department-based Budget Reduction - Clerical (3.250 FTE)	(162,500)	Business Services
Department-based Budget Reduction - Clerical (1.000 FTE)	(52,728)	Information Technology
Department-based Budget Reduction - Clerical (1.500 FTE)	(75,000)	Human Resources
Department-based Budget Reduction - Clerical (0.500 FTE)	(25,000)	Superintendent's Office
Department-based Budget Reduction - Clerical (0.600 FTE)	(30,000)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Clerical (1.000 FTE)	(50,000)	Institutional Equity
Department-based Budget Reduction - Professional Technical (1.000 FTE)	(80,000)	Planning & Assessment
Department-based Budget Reduction - Professional Technical (2.000 FTE)	(170,000)	Business Services
Department-based Budget Reduction - Lawyer FTE voluntary salary reduction (0.050 FTE)	(7,800)	Legal
Department-based Budget Reduction - Legal Assistant FTE voluntary salary reduction (0.200 FTE)	(17,000)	Legal
Department-based Budget Reduction - Maintenance Workers Overtime Expenses	(40,000)	Maintenance & Operations
Department-based Budget Reduction - Maintenance Workers (6.000 FTE)	(372,000)	Maintenance & Operations
Department-based Budget Reduction - Security Monitor (1.000 FTE)	(57,000)	Maintenance & Operations
Department-based Budget Reduction - Custodial Salary (1.500 FTE)	(63,972)	District-Wide
Department-based Budget Reduction - Custodial Sub and Overtime Expenses	(53,480)	District-Wide
Department-based Budget Reduction - Voluntary Salary Reductions	(18,113)	Communications
Department-based Budget Reduction - Voluntary Salary Reductions	(28,969)	Human Resources
Department-based Budget Reduction - Subs, Stipends, Overtime and Extra-Duty Pay	(140,000)	District-Wide
Department-based Budget Reduction - Qwest Phone Lease Savings	(200,000)	Information Technology
Department-based Budget Reduction - Reduce Furniture Replacement	(60,000)	Maintenance & Operations
Department-based Budget Reduction - Reduce Zone Materials Used	(50,000)	Maintenance & Operations
Department-based Budget Reduction - Translation Services to Schools - Ed Center	(30,129)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Brochures & Media Printing - Ed Center	(35,579)	Department-Wide
Department-based Budget Reduction - Pre-hire Services	(45,000)	Human Resources
Department-based Budget Reduction - Postage - Ed Center	(28,143)	Department-Wide



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

District-Wide Services/Central Administration (continued)		
Department-based Budget Reduction - Legal Services Operating Expenses	(30,680)	Legal
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(67,006)	Planning & Assessment
Department-based Budget Reduction - Stipends, Overtime & Extra-pay	(87,000)	District-Wide
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(22,300)	Business Services
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(21,993)	Human Resources
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(7,370)	Grants Administration
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(129,741)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(9,631)	Superintendent's Office
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(3,400)	Board of Education
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(3,810)	Print Shop
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(30,000)	Information Technology
Resource Reorganization - IT FTE & Operating Expenses moved to Technology Fund	984,241	Information Technology
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (1,684,981)</b>	
Remove One-Time Fact Finding Expense	\$ (20,000)	Human Resources
Add One-time Contingency Reserve Used - Transportation Fund	(340,000)	District-Wide
Ongoing Expenditures to be determined as one-time for 2010-11	280,618	District-Wide
Add One-time Lobato lawsuit support	30,000	Legal
Add One-time additional unemployment insurance claims	400,000	Human Resources
Add One-time additional Background Checks	15,000	Human Resources
Add One-time Colorado School Finance Project	5,225	Business Services
Move Lawson Maintenance Expense to Technology Fund on one-time basis	(211,000)	Information Technology
Move Special Education ARRA Funds to Capital Reserve	(242,301)	Special Education
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (82,458)</b>	
<b>District-Wide Services/Central Administration Total</b>	<b>\$ (1,612,889)</b>	
<b>All Program Areas Total \$ (4,924,065)</b>		



## General Operating Fund (continued)

### Summary of Changes in FTE

2009-10 REVISED ADOPTED BUDGET

2,784.810 FTE

#### ADMINISTRATION CHANGES

<b>603 LEARNING SERVICES</b>	Change	<b>(0.500)</b>
Budget Cut - Central Admin Target 2 - Clerical	(0.500)	
<b>604 LEGAL</b>	Change	<b>(0.250)</b>
Budget Cut - Central Admin Target 2 - Lawyer	(0.050)	
Budget Cut - Central Admin Target 2 - Legal Specialist	(0.200)	
<b>605 LEARNING SERVICES</b>	Change	<b>(4.350)</b>
Budget Cut - Central Admin Target 2 - Assistant Superintendent of Learning Services	(1.000)	
Budget Cut - Central Admin Target 2 - TOSA	(0.750)	
Budget Cut - Central Admin Target 2 - Physical Education Coordinator	(1.000)	
Budget Cut - Central Admin Target 2 - Social Studies Coordinator	(1.000)	
Budget Cut - Central Admin Target 2 - Clerical	(0.600)	
<b>608 PLANNING &amp; ASSESSMENT</b>	Change	<b>(1.000)</b>
Budget Cut - Central Admin Target 2 - Enrollment Specialist	(1.000)	
<b>609 VOCATIONAL EDUCATION ADMINISTRATION</b>	Change	<b>0.687</b>
One Time - Career Experience Technician - Water	0.687	
<b>611 SPECIAL EDUCATION</b>	Change	<b>(39.417)</b>
Budget Cut Central Allocated Target 1 - Speech Language Therapist	(1.000)	
Budget Cut Central Allocated Target 1 - Audiologist	(0.500)	
Budget Cut Central Allocated Target 1 - Social Worker	(0.600)	
Budget Cut Central Allocated Target 1 - Special Ed Teachers	(5.815)	
Budget Cut Central Allocated Target 1 - Special Ed Paras	(4.500)	
Permanent Conversion - Special Ed Teachers from Special Ed Paras	17.989	
Permanent Conversion - Special Ed Paras to Special Ed Teachers	(43.520)	
Permanent Conversion - Special Ed Teacher to Regular Ed Teacher	(1.471)	
<b>613 STUDENT SUCCESS</b>	Change	<b>(0.500)</b>
Budget Cut - Central Admin Target 2 - Clerical	(0.500)	
<b>614 INSTITUTIONAL EQUITY</b>	Change	<b>(1.448)</b>
Clerical Conversion resulting from 261 to 230 Days	0.052	
Budget Cut - Central Admin Target 2 - Executive Director of Institutional Equity	(1.000)	
Budget Cut - Central Admin Target 2 - Clerical	(0.500)	
<b>616 LANGUAGE, CULTURE &amp; EQUITY</b>	Change	<b>(21.829)</b>
Budget Cut - Central Admin Target 2 - Clerical	(1.000)	
Budget Cut Central Allocated Target 1 - Bilingual Teachers	(1.820)	
Permanent Conversion - Bilingual Teachers from Bilingual Paras and Tutors	13.188	
Permanent Conversion - Bilingual Paras to Bilingual Teachers	(19.409)	
Permanent Conversion - Bilingual Tutors to Bilingual Teachers	(12.788)	



## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

<b>619 SECONDARY ED ADMINISTRATION</b>	Change	<b>(0.800) FTE</b>
Budget Cut - Central Admin Target 2 - Counselor on Special Assignment	(0.800)	
<b>642 MAINTENANCE AND OPERATIONS</b>	Change	<b>(6.000)</b>
Budget Cut - Central Ed Admin Target 2 Cut - Maintenance Workers	(5.000)	
Budget Cut - Central Ed Admin Target 2 Cut - Courier	(1.000)	
<b>643 OPERATIONAL SERVICES</b>	Change	<b>(5.750)</b>
Budget Cut - Central Ed Admin Target 2 Cut - Custodians	(1.500)	
Budget Cut - Central Allocated School Target 1 Cut - Custodians	(3.750)	
Budget Cut - Central Admin School Target 2 Cut - Security Guard	(0.500)	
<b>687 HUMAN RESOURCES</b>	Change	<b>(1.187)</b>
Budget Addition BVPA President per Negotiated Agreement	0.313	
Budget Cut - Central Admin School Target 2 Cut - Clerical Support	(1.500)	
<b>688 BUDGET SERVICES</b>	Change	<b>(2.000)</b>
Budget Cut - Central Admin Target 2 Cut - Budget Technician	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Budget Analyst	(1.000)	
<b>689 INFORMATION TECHNOLOGY</b>	Change	<b>0.600</b>
Budget Cut - Central Admin Target 2 Cut - Clerical Support	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Tier II Tech	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Technology Trainer	(1.000)	
Budget Reorg - Tier II Tech	(1.400)	
Budget Reorg - Systems Analyst	1.000	
One Time - Systems Analyst - Lawson Project Management	1.000	
Budget Reorg - IT Governance	1.000	
Budget Reorg - Instructional Technology Specialist	2.000	
<b>690 FINANCE &amp; ACCOUNTING</b>	Change	<b>(1.250)</b>
Budget Cut - Central Admin Target 2 Cut - Accountant	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Purchasing Assistant	(0.500)	
Budget Cut - Central Admin Target 2 Cut - Clerical Support	(0.250)	
Budget Reorg - Clerical	0.500	
<b>695 PURCHASING</b>	Change	<b>(0.500)</b>
Budget Cut - Central Admin Target 2 Cut - Purchasing Assistant	(0.500)	
Budget Reorg - Purchasing Director to Sr Buyer	(1.000)	
Budget Reorg - Purchasing Director to Sr Buyer	1.000	
<b>698 MEDICAID</b>	Change	<b>(0.100)</b>
Budget Cut - Central Admin School Target 2 Cut - CPR Trainer	(0.100)	
<b>791 WAREHOUSE SERVICES</b>	Change	<b>(1.000)</b>
Budget Cut - Central Admin Target 2 Cut - Mail Handler	(1.000)	
<b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>		<b>(86.594)</b>



## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

<u>SCHOOL CHANGES</u>	<u>Change</u>	<b>(76.858) FTE</b>
Staffing Formula - Elementary Teachers	10.598	
Staffing Formula - Middle School Teachers	(2.573)	
Staffing Formula - High School Teachers	3.800	
Staffing Formula - Elementary Paras	1.348	
Staffing Formula - Middle School Paras	(0.097)	
Staffing Formula - High School Paras	0.269	
Staffing Formula - Elementary Teachers	(21.466)	
Staffing Formula - Middle School Teachers	(12.607)	
Staffing Formula - High School Teachers	(15.550)	
Budget Cut - School Target 1 - Elementary Teacher	(3.487)	
Budget Cut - School Target 1 - Elementary Media Specialist	(1.250)	
Budget Cut - School Target 1 - Elementary Community Liaison	(0.116)	
Budget Cut - School Target 1 - Elementary Healthroom Para	(1.939)	
Budget Cut - School Target 1 - Elementary Cataloger	(0.290)	
Budget Cut - School Target 1 - Elementary Regular Ed Para	(4.353)	
Budget Cut - School Target 1 - Elementary TAG Tutor	(0.020)	
Budget Cut - School Target 1 - Elementary Clerical	(2.100)	
Budget Cut - School Target 1 - High School Teacher	(3.018)	
Budget Cut - School Target 1 - High School Tier I Media Tech	(1.000)	
Budget Cut - School Target 1 - High School Monitor	(2.400)	
Budget Cut - School Target 1 - High School Regular Ed Para	(7.196)	
Budget Cut - School Target 1 - High School Clerical	(2.650)	
Budget Cut - School Target 1 - Middle School Teacher	(2.116)	
Budget Cut - School Target 1 - Middle School Counselor	(0.040)	
Budget Cut - School Target 1 - Middle School Community Liaison	(0.500)	
Budget Cut - School Target 1 - Middle School Regular Ed Para	(3.000)	
Budget Cut - School Target 1 - Middle School Clerical	(2.375)	
Budget Cut - School Target 1 - Reserves Assistant Principal	(0.046)	
Budget Cut - School Target 1 - Reserves Teacher	(1.182)	
Budget Cut - School Target 1 - Reserves Counselor	(0.111)	
Budget Cut - School Target 1 - Reserves Tier I Media Tech	(0.038)	
Budget Cut - School Target 1 - Reserves Career Assistant	(0.011)	
Budget Cut - School Target 1 - Reserves Community Liaison	(0.011)	
Budget Cut - School Target 1 - Reserves Regular Ed Para	(0.024)	
Budget Cut - School Target 1 - Reserves Clerical	(0.078)	
Budget Cut - School Target 1 - Reserves Registrar	(0.026)	
Budget Cut - School Target 1 - Custodian	(0.500)	
Budget Cut - Central Allocated Target 1 - Tier I Tech	(0.200)	
Budget Cut - Central Allocated Target 1 - Instrumental Music	(0.859)	
Budget Cut - Central Allocated Target 1 - TAG Tutors	(0.249)	
Budget Cut - Central Allocated Target 1 - TAG Teacher	(0.039)	



## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

<u>SCHOOL CHANGES (continued)</u>	<u>Change</u>
Permanent Conversion - Library Para to Media Specialist	(1.000)
Permanent Conversion - Library Para to Media Specialist	0.360
Permanent Conversion - Operating Funds to Assistant Principal	0.200
Permanent Conversion - Operating Funds to Assistant Principal	1.000
Permanent Conversion - Math TOSA to Destrat Assistant Principal	(0.201)
Permanent Conversion - TAG TOSA to Destrat Assistant Principal	(0.500)
Permanent Conversion - Community Liaison to Destrat Assistant Principal	(0.500)
Permanent Conversion - Spanish Literacy to Destrat Assistant Principal	(0.300)
Permanent Conversion - Regular Ed Teacher from Special Ed Teacher	1.585
10-11 One Time Shift of Special Ed Teachers to ARRA Fund	(11.000)
09-10 One Time Shift of Special Ed Teachers to ARRA Fund	11.000
<b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>	<b>(76.858)</b>
<b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>	<b>(163.452)</b>
<b>2010 - 11 REVISED ADOPTED BUDGET</b>	<b><u>2,621.358</u> FTE</b>



## Other Funds

### Building Fund Summary

The Building Fund records the revenues and expenditures related to the \$296.8M capital improvement bond issue for capital additions, upgrades, or replacements at each BVSD school, as approved by voters on November 7, 2006.

### Ballot Measure 3A

The voters within BVSD generously authorized a bond issue, allowing the district to borrow \$296.8M for critical repairs and capital improvements to district infrastructure. The funds will be utilized in accordance with the Educational Facilities Master Plan that was approved by the board of education on June 13, 2006, and is summarized as follows:



*Sandstone used for the veneer, was recycled from the existing building*

<i>Bond Issuance Amount (millions)</i>		<i>\$ 296.8</i>
Assessment Category	Amount	General project description
Program Compatibility	\$ 200.4	Program delivery space
Facility Condition	59.8	Building infrastructure and safety issues
Information Technology	21.8	Fiber-optic WAN, LAN improvements and VoIP
Multi-Use Outdoor Facilities	9.6	Playgrounds and athletic facilities
Project Reserve	5.2	Project reserve
<b>TOTAL (millions)</b>	<b>\$ 296.8</b>	

The original planning for the bonds called for the issuance of debt in three increments: \$120M in 2007, \$100M in 2009, and \$76.8M in 2011. These amounts were based upon a six year, three-phase project list. Phase 1 projects began in the latter part of the 2006-07 fiscal year and continued through the 2008-09 fiscal year. It was determined that due to a favorable construction market it would be beneficial to issue the remainder of the debt in one additional letting. The sale of the remaining \$176.8M was successfully completed in March 2009.

All Phase 1 projects have been completed, including the wide-area network (WAN), Voice over Internet Protocol (VoIP) installation and the Playground Master Plan. LAN (local area network) work is being done at the schools in conjunction with other construction.

Phase 2 has been divided into two sub phases — a and b. Phase 2a projects are complete and Phase 2b projects are in construction.

The scope of work identified in the district's Educational Facilities Master Plan is currently scheduled to be completed in the summer of 2012.



## **Other Funds (continued)**

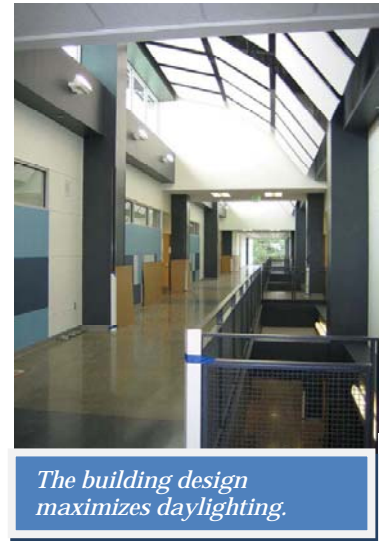
### **Building Fund Summary (continued)**

#### **Bond Program Commitment**

BVSD made commitments to provide substantial communication of its efforts, to meet regularly with the Citizens' Bond Oversight Committee (CBOC), and to include school community participation in the design activities at each school. In addition, the district will promote energy-efficient 'green' strategies during the construction phase and will meet the safety and security goals so important to the students, staff, and community.

The district has committed to:

- Produce regular communication updates on the district website and for school newsletters.
- Meet regularly with the Citizens' Bond Oversight Committee.
- Present to the board of education on a regular basis.
- Convene Design Advisory Teams (DAT) at every school to engage the communities in the design process of building projects.
- Address safety and security issues at each building as feasible.



Please note that the BVSD Capital Reserve Fund will continue to support school efforts as before and will provide value-added benefits to bond projects as justified.

#### **Citizens' Bond Oversight Committee (CBOC)**

The two major functions of the CBOC are to monitor the 2006 bond issue and provide an independent review of the bond projects. Such monitoring and review is intended to provide a high level of accountability and communication on behalf of the board of education to the citizens of the district.

On January 23, 2007, the board approved community and staff members to serve on the CBOC within each stakeholder group; three teachers, three school principals, one member of the District Accountability Committee (DAC), one member of the District Parent Council (DPC), one member of the Student Accountability Advisory Committee (SAAC), one former member of the Capital Improvement Planning Committee (CIPC), and eight community representatives or citizens-at-large. The committee meets every other month and reports to the board of education quarterly.

#### **Bond Program's Benefit to the Environment**

The district hired a sustainability coordinator who is assisting in identifying appropriate construction methods and products for reduced environmental impact. In 2009, the bond program produced a report of the sustainable building practices employed in Phase 1 projects. The report is available online at:

<http://bvsd.org/bondproject/Documents/Sustainability%20Report%20Phase%201%20Bond%20Projects.pdf>.

#### **The Bond Program's Benefit to BVSD Goals**

The resources from the 2006 Bond Program will help enhance instructional environments and allow the district to help maximize student achievement. The district has created three goals to govern key decisions as to how resources are allocated.

The three goals are detailed in the Organizational Section of this document and are summarized as follows:

- Achievement: To meet or exceed the established measurable academic expectations by the end of the 2011-12 school year.



## **Other Funds (continued)**

### **Building Fund Summary (continued)**

#### **The Bond Program's Benefit to BVSD Goals (continued)**

- Equity: To significantly cut the achievement gap between minority and majority student populations by the end of the 2011-12 school year.
- Climate (Organizational): To increase the number of favorable responses to School Climate Survey items relating to student/adult relationships; the bond program will help BVSD meet each of these goals either directly or indirectly.

Over 67 percent of bond dollars are directed toward improving the ability of district facilities to support educational programs and teaching activities, supporting the ultimate goal of increasing achievement.

Each school community participated in the original facilities assessment and will also participate in the design process. Through this participation, schools will be able to guide improvements to support their own efforts toward reducing the achievement gap.

One of the goals of the bond program is the inclusion of green and sustainable building strategies. Among other benefits, these strategies create indoor environments that are healthy and enjoyable for building occupants. Features such as ample natural daylight and user climate control will increase the well-being and overall enjoyment of staff and students, producing a more favorable opinion of district buildings. Improved environmental quality has been shown to increase productivity and may contribute to improving overall achievement and reducing the achievement gap.

#### **Bond Program's Relationship to General Operating Fund**

Ballot Measure 3A was passed on November 7, 2006, and the first debt issuance was February 27, 2007. Therefore, because of timing, expenditures in the 2006-07 fiscal year were primarily for fees associated with debt issuance as well as planning, architectural, and engineering fees. Costs in the 2007-08 fiscal year included an increased emphasis on architectural and engineering work as well as the beginning of construction.

In the General Operating Fund, the bond projects will reduce utility and maintenance costs on a per square foot basis. Because unit costs for water, electricity, and natural gas are expected to increase, the bond projects will help mitigate the increase over time. Custodial costs will increase over time due to additional personnel associated with additional square footage. Using an industry standard of 20,000 square feet of space per custodial FTE, the estimated 365,000 additional square feet of space identified in Phase 1 will require approximately 18 additional custodians at a cost of over \$600,000. Prior to opening of the new space, resources will be reallocated to meet this need, or new methodologies of allocating custodial resources will be developed to mitigate this cost. Maintenance costs will be reduced with newer equipment and less emergency repair work.

A portion of the bond program will be dedicated to information technology (IT) including impacting the WAN, LAN, and voice communication systems utilizing VoIP technology. The IT section of the Educational Facilities Master Plan intends to benefit from the more competitive market for fiber optics by installing a fiber optic network and leveraging this upgraded network for both data transfer and communications. The overall cost structure for data transfer and communications will change.

For example, the General Fund will no longer pay leasing fees for 61 T-1 lines, which currently cost approximately \$500,000 per year. A cost benefit analysis is currently being conducted and is expected to maintain the combined cost relatively the same as before, but with greatly increased capacity. Instructional and administrative productivity gains related to this improved technology should result at no extra cost.



## **Other Funds (continued)**

### **Building Fund Summary (continued)**

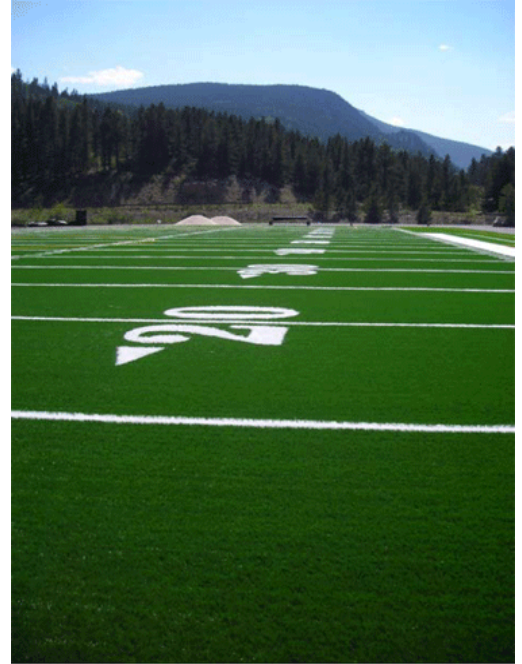
#### **Bond Program's Relationship to General Operating Fund (continued)**

The majority of the Phase 1 projects were completed by August 1, 2009, with some smaller projects completing sooner. Impacts of the additional space were evaluated during the 2008-09 fiscal year as designs were completed and construction was underway.

#### **Bond Program's Relationship to Other Funds**

Because of timing, there were no substantial changes to the expenditures within other district funds in the 2008-09 fiscal year. Other district funds may be impacted or enhanced by bond projects in subsequent years and beyond the actual six-year life of the 2006 Bond Program.

**Athletics Fund** Several bond projects will address irrigation systems for playgrounds and athletic fields, which will indirectly affect the Athletics Fund because the maintenance of athletic fields is a General Operating Fund expenditure. The "Multi-Use Outdoor Facilities" (MUOF) section of the Educational Facilities Master Plan assessed needs with respect to facility conditions and/or program compatibility to improve field conditions. Upgraded fields and gymnasiums may increase student participation, spectator attendance, and ultimately ticket sales or concession sales.



**Risk Management Fund** The Risk Management Fund will be impacted by the bond program in several ways. Insurance coverage may increase for property coverage as building square footage increases. Builder's risk insurance will be covered in the Building Fund as part of project costs, thus not impacting the Risk Management Fund.

As projects continue throughout the district, each building will be upgraded to comply with any new building code items that may have been enacted since the last time each building was improved. These improvements will lead to generally safer facilities and fields.

**Community Schools Fund** During the construction phase at each building, especially work performed during the summer, Community Schools programming for facility use will be diminished by either reducing revenue for the Community Schools Fund or temporarily shifting programs to other locations. After construction is completed at each building there may be an increased use through the Community Schools Program as a result of the improved facilities, eventually increasing revenues.

**Capital Reserve Fund** The Capital Reserve Fund will remain intact for its original purposes of the purchasing of equipment and the construction of new or remodeling of existing facilities. As funds become available, the Capital Reserve Fund will complement and support the bond projects to exceed the planned scope to improve the project outcome. This will occur throughout the six-year life of the bond program.

**Bond Redemption Fund** The Bond Redemption Fund will be impacted by the passing of Ballot Measure 3A in future years. Principal and interest payments on debt will increase. Property tax revenues needed to pay the increase will vary from year to year based upon assessed values and mill levy changes.

**Nutrition Services Fund** Some bond projects will affect the Nutrition Services Fund through modernizing of cafeterias and increasing safety and sanitation conditions. The improved facilities can improve labor savings and reduce delivery costs. The Nutrition Services Fund will have the opportunity to re-configure its current delivery model of centralized food-prep locations and delivery routes.



## Other Funds (continued)

### Building Fund Summary (continued)

#### Six Year Project List

School/Facility	Projected Cost	School/Facility	Projected Cost
High Peaks and BCSIS	\$ 7,042,039	Aspen Creek K-8	\$ 964,370
Bear Creek Elem	6,457,529	Eldorado K-8	1,069,861
Birch Elem	4,200,702	Monarch K8	452,375
Coal Creek Elem	3,294,226	Nederland Middle/High	5,546,645
Columbine Elem	8,121,995		
Community Montessori	1,705,974	Angevine Middle	1,754,718
Creekside Elem	2,208,698	Broomfield Hights Middle	3,703,102
Crest View Elem	5,892,213	Casey Middle	31,122,650
Douglass Elem	3,422,937	Centennial Middle	7,150,842
Eisenhower Elem	3,125,645	Louisville Middle	16,045,864
Emerald Elem	3,201,265	Manhattan Middle	10,461,508
Fireside Elem	1,112,961	Southern Hills Middle	10,169,858
Flatirons Elem	4,203,473	Platt Middle	8,120,792
Foothill Elem	9,051,405		
Gold Hill Elem	174,910	Arapahoe Ridge/TEC	5,333,778
Heatherwood Elem	3,615,572	Boulder High	11,812,819
Jamestown Elem	157,279	Broomfield High	20,774,010
Kohl Elem	3,986,949	Centarus High	5,683,991
Lafayette Elem	3,009,587	Fairview High	10,910,579
Louisville Elem	2,850,862	Monarch High	2,391,162
Mesa Elem	4,303,892	New Vista High	4,098,081
Nederland Elem	988,466		
Pioneer Elem	4,605,385	Boulder Prep	400,000
Ryan Elem	3,616,816	Horizons K-8	2,500,000
Sanchez Elem	3,449,086	Justice High	200,000
Superior Elem	605,162	Peak to Peak K-12 Charter	1,600,000
University Hill Elem	3,957,110	Summit Middle Charter	5,200,000
Whittier Elem	3,472,286	Education Center	1,799,635

**Subtotal School/Facility Projects: \$ 271,101,064**

Add: Information Technology Projects: 21,751,863

**Subtotal All Projects: \$ 292,852,927**

Project Reserve: 3,955,883

**Grand Total: \$ 296,808,810**

This project list balances to the Educational Facilities Master Plan approved by the voters in November, 2006 (refer to the "Building Fund Project List" in the Financial Section.) Some projects will be supplemented with program reserve, realized interest earnings, and/or project savings in order to meet unforeseen costs such as asbestos abatement or fire sprinklers. Project scope will not be increased. Any adjustment or addition to the list would result in a corresponding move of projects to a later phase. A detailed master schedule has been developed by bond management and is available on the district's website at <http://bvdsd.org/bondproject/Pages/default.aspx>.



## **Other Funds (continued)**

### **Capital Reserve Fund Summary**

Boulder Valley School District is committed to providing safe and healthy environments for students to learn. This commitment is reflected in three existing board policies:

- Safe Schools – Policy ADD
- Building and Grounds Security – Policy ECA
- Building and Grounds Maintenance – Policy ECB

Colorado statutes limit the options for governmental entities to fund significant capital projects. Any tax increase or issuance of debt must be approved by a vote of the local electorate. Due to this constraint, major capital projects are generally reserved for bond issuances. This funding constraint forces the district to defer maintenance on the physical plant to a level where the limited funds available are allocated to projects for health and safety needs and protection of the facility, as noted in items #1 and #2 below. Over 75 percent of the budgeted project expenditures fall within these two project types. Due to the limited funding available for capital projects, the policies identified above are taken into consideration when developing the annual capital projects list.

During the budget development process for the capital projects fund, district staff discuss the projects being considered. A determination is made whether these projects have the potential for significant impact on short or long term cost reductions or increases of operational budgets. If the potential for significant impact is a concern, further analysis will be performed to determine the impact and address it through the district's budget process.

District staff evaluate project requests and prioritize those requests based on the following criteria:

1. Health/Safety – Does an unsafe or unhealthy condition exist for students and staff?
2. Protection of the facility – Will the district incur excessive costs in the future if the system is not replaced or repaired? Will other areas of the facility deteriorate if this system is not repaired or replaced?
3. Improve the educational program – Is a facility change necessary to deliver an adequate instructional program?
4. Replacement of depreciated items.
5. Impacts the district's operating budget – What is the impact on the district operating budget and/or services for non-routine projects?

The projects that impact the operating budget fall into two major operational areas:

Mechanical Systems – These projects include upgrades, replacement, and major repairs to HVAC; electrical systems; and plumbing systems within the district's facilities. These upgrades result in a savings to the operating budget through improved efficiency and reduced maintenance runs for repairs on failing equipment and false alarms triggered by warning systems.

Vehicle Replacement – This project is the scheduled replacement of the bus and maintenance vehicle fleet. The replacement of aging vehicles realizes a savings through improved fuel efficiency and reduced maintenance and repairs. The change to more fuel efficient vehicles will result in a slower growth of both use of fuel and expense rather than a reduction in total use or cost. The expansion of curb-to-curb service for special needs students has drastically increased in recent years. The savings realized from these more efficient vehicles will help to slow the growth of this mandated expense as well as the significant increase in the cost of fuel.

The majority of projects are identified as falling into one or more of the stated criteria.

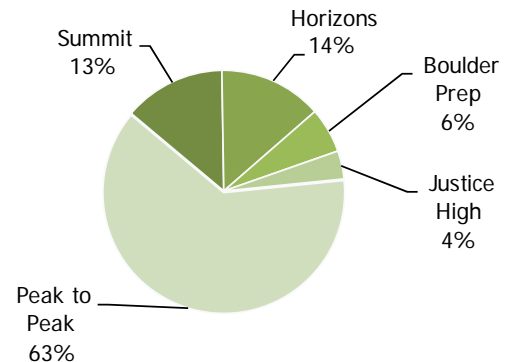


## Charter School Fund

### Summary

The funding for each charter school is based on charter enrollment and contract agreements between the school and BVSD.

There are five charter school component units in BVSD's Charter School Fund: Boulder Preparatory High School, Horizons K-8 School, Peak to Peak Charter School, Justice High School, and Summit Middle Charter School.



	2010-11 Summit Budget	2010-11 Horizons Budget	2010-11 Boulder Prep Budget	2010-11 Justice High Budget	2010-11 Peak to Peak Budget
BEGINNING BALANCE	\$ 226,656	\$ 343,204	\$ 175,581	\$ 51,316	\$ 386,283
REVENUE:					
Transfer from General Fund:	\$ 2,710,725	\$ 2,592,805	\$ 1,131,210	\$ 759,226	\$ 11,524,517
Capital Reserve Allocation:	-	-	-	-	-
Fundraising Revenue:	10,000	-	-	-	435,000
Athletic Fees	12,000	-	-	-	225,000
Instructional Fees	-	-	-	-	140,000
Misc. Revenue	-	70,000	-	-	843,992
Tuition	-	-	-	-	-
CDE Capital Construction:	15,960	15,053	13,300	10,450	134,387
TOTAL REVENUE	\$ 2,748,685	\$ 2,677,858	\$ 1,144,510	\$ 769,676	\$ 13,302,896
TOTAL RESOURCES	\$ 2,975,341	\$ 3,021,062	\$ 1,320,091	\$ 820,992	\$ 13,689,179
TOTAL EXPENDITURES:	\$ 2,889,145	\$ 2,933,507	\$ 1,282,028	\$ 797,383	\$ 13,294,377
EMERGENCY RESERVE	\$ 86,196	\$ 87,555	\$ 38,063	\$ 23,609	\$ 394,802
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 2,975,341	\$ 3,021,062	\$ 1,320,091	\$ 820,992	\$ 13,689,179
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECTED ENROLLMENT:	Summit 336.0	Horizons 316.9	Boulder Prep 140.0	Justice High 110.0	Peak to Peak 1,414.6



## Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2010-11 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the district.

The school district's budget is a living document representing the investment our community makes in educating its children. Each year, the district evaluates programs, staffing patterns, and other expenditures in relation to the strategic directions set by the board of education, with particular emphasis on student achievement. We are proud of the fact that this community places a premium on academic achievement for all children.

This budget reflects the mission and goals of the Boulder Valley School District to provide educational services to its students to the end that the attainments of their goals as members of society are enhanced. The expectation of moderate inflation, improvement of educational services, and continued stabilization of the student population created challenges to maintain necessary expenditures within the limits of available resources and restrictions imposed by the state legislature.

This budget is a prudent plan that balances the many needs of our students within the economic realities of our state and district. The members of the board of education have provided outstanding support for the educational services of the district, and the budget reflects the commitment of the board and the community for quality educational programs.

The remaining sections of this document provide detailed and supplementary information to support the budgets as presented.

The **ORGANIZATIONAL SECTION** provides detailed information on the Boulder Valley School District's government profile, its facilities, and geographical area. It provides insights into the district's vision, goals, and strategies in the context of supporting student achievement. It details the district's administrative structure, operating departments along with accounting descriptions of fund types, revenue and expenditure classifications, budget, and management practices that regulate operations. The sub-section, Our School District provides details of each school's budget.

The **FINANCIAL SECTION** provides all the information necessary to understand the structure of the district's financial documents; detailed budget schedules for all funds are included to provide historical financial standings along with debt obligations. Included are a five-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance for all of the district's funds including staffing formulas. Sub-sections include General Operating Fund, Other Funds, and the Charter School Fund detailing five years of revenues and expenditures and providing program and staffing summaries.

The **INFORMATIONAL SECTION** includes enrollment trends, historical data comparisons, data, charts, and assorted information in support of the budgets. This section is intended to help the reader have a better understanding of the history and future of the district as a growing entity. Sub-sections include the Appendices and Glossary that provide historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding, the Colorado Department of Education critical dates, and terms used in the budget document.

The 2010-11 Revised Adopted Budget line item detail is available for public review in the budget services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2010-11 Revised Adopted Budget is also available in PDF format on our website at: [www.bvsd.org/businessservices](http://www.bvsd.org/businessservices).

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2010, fiscal year-end, which is also available on the district's Business Services Division web page.



## ORGANIZATIONAL SECTION

PROFILE OF THE GOVERNMENT .....	58
BUDGET DECISIONS SHAPED BY GOALS AND FINANCIAL CONSTRAINTS.....	58
PLAN AND ASSESS FOR CONTINUOUS IMPROVEMENT .....	58
BUDGET DEVELOPMENT PROCESS .....	59
DISTRICT VISION, GOALS, AND STRATEGIES .....	61
CONNECTING BUDGETS TO GOALS.....	65
BASIS OF BUDGETING AND ACCOUNTING.....	66
FINANCIAL INFORMATION .....	67
GOVERNING POLICIES .....	68
TYPE AND DESCRIPTION OF FUNDS .....	70
DEFINITION OF ACCOUNT CODE STRUCTURE .....	73
FACILITIES, LAND/BUILDINGS, COMMUNITIES AND GEOGRAPHIC INFORMATION .....	76
OUR SCHOOL DISTRICT .....	81



## **Profile of the Government**

Boulder Valley School District RE-2 (BVSD) is a public school district, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. It was originally organized in 1860 and was reorganized in 1961 to include numerous smaller districts. A seven member board of education elected by the citizens of Boulder, Broomfield, and Gilpin Counties governs the district. Board members serve four-year terms, with four members elected every two years. Board members are term-limited at two terms.

The district is located near the foothills of the Rocky Mountains approximately twenty miles northwest of Denver. BVSD's boundaries encompass approximately 500 square miles in Boulder, Broomfield, and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served.

The district's residents, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder, and Longmont and the growing communities in between. Boulder County, where the school district is centered, is roughly twenty miles northwest of Denver. The city of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Oracle Inc, IBM Corporation, Ball Corporation, Level 3 Communications, numerous federal research laboratories, and other smaller software, research, manufacturing, and pharmaceutical firms.

The district provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; special education; vocational education; an online education program; English as a second language education; and numerous other educational and support programs. In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, special education program, and five charter schools that comprise the Charter Funds of the Boulder Valley School District for 2010-11: Summit Middle Charter School, Horizons K-8 School, Boulder Preparatory High School, Justice High School, and Peak to Peak Charter School.

## **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 BVSD superintendent is guided by the district's goals and community priorities 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 budget by publishing several documents to explain the 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, BVSD re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. Over time, goals have been changed and modified to face 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 BVSD must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, it is continuously modifying and improving its methods of analyzing data to anticipate future challenges. BVSD 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.



## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. In the Boulder Valley School District, driving forces considered by the board and the superintendent for the 2010-11 budget included: a decrease in revenues from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, impact of decisions made by the 2010 legislature, cost of negotiated contracts with employee groups, and goals for improving achievement for underserved students.

This budget, as proposed to the board of education, was prepared considering the needs and values of students, parents, employees, and taxpayers. Throughout the stages of the budget process, the board must balance the needs of students, parents, and employees with the fiscal responsibility it has to the taxpayers. Although BVSD students exceed in aggregate the state average on all universally administered performance measures, achievement gaps exist for certain targeted groups. The budget development process brings to the forefront the needs of those students and allows funding decisions to be made that provide the necessary resources to address the achievement gap.

BVSD began the budget process with the development of a calendar as presented to the board of education on December 8, 2009.

Planning The superintendent began the budget development process by establishing three target scenarios, with the intent of creating thoughtful and thorough plans that would address the range of possible budget reductions that would be necessary to create a balanced budget within the specified statutory timeline. These three scenarios were a result of both known and unknown financial impacts faced by the district.

	<b>09-10</b>							
	<b>Budget</b>		<b>Target 1</b>		<b>Target 2</b>		<b>Target 3</b>	
Central Administration/Support Service Budgets	\$23.7M	7.50%	\$1.8M	13.50%	\$3.2M	19.75%	\$4.7M	
Centrally Allocated School Budgets	\$54.1M	2.25%	\$1.2M	5.25%	\$2.8M	8.25%	\$4.5M	
School Budgets	\$113.7M	2.25%	\$2.6M	5.25%	\$6.0M	8.25%	\$9.4M	
School Staffing Ratio Adjustment "+1"*	\$167.8M	1.50%	\$2.6M	1.50%	\$2.6M	1.50%	\$2.6M	

\* Combined School & Centrally Allocated budgets.

This planning process allowed schools and departments to craft budget reductions by utilizing information, data, and knowledge closest to the impacted areas, with the intent of improving the decision-making process. This budget reduction methodology did create some angst and turmoil within the organization, particularly because the inclusive nature of the process involved many voices, and because difficult options were being discussed and evaluated.

These preliminary budget reductions were gathered, compiled, and evaluated as a data point upon which further input was considered to create a balanced budget.

Given the significant state revenue reductions faced by the district, requests for additional funding were not solicited. Schools and departments were instructed to make adjustments within existing funds by making corresponding cuts to other budget line items to offset any needed funding increases.

Input Gathering In order to seek a broad range of input from the community, the superintendent focused significant time toward this end. The superintendent conducted 21 budget information/discussion meetings with selected schools from all instructional levels as well as open community meetings in the main geographic areas of the district, including central Boulder (Boulder High School and the Boulder Public Library), mountain communities (Nederland Middle/Senior High School and the Nederland Community Center), Broomfield County (Broomfield High School, Broomfield Heights Middle School, the Mamie-Doud Public Library in Broomfield), and east county (Louisville Middle School, the Lafayette Public Library, and the Louisville Public Library.) These meetings provided an opportunity for the attendees to listen to a brief presentation by the superintendent on budget issues and engage in a dialogue regarding values and priorities that should be considered when developing BVSD's 2010-11 budget.



## Budget Development Process (continued)

Two publications, titled *Budget Perspectives* and *Directing Resources Toward Student Achievement*, were developed to inform school staffs, parents, and the community at large about school finance in Colorado and the budget process within the BVSD. Also, district staff created a “BVSD Budget Crisis” section within the district’s website to provide significant amounts of information and feedback about the budget process, district financial information, and links to other data sources with the goal of increasing transparency and understanding regarding all financial aspects of the district. To align with state statute related to fiscal transparency, the “BVSD Budget Crisis” section has been renamed “BVSD Financial Transparency.” In addition, the superintendent met with the executive board of the Boulder Economic Development Council with the goal of engaging key members of the business community in a discussion about the district’s budget. Furthermore, a survey of staff and parents was conducted to gauge the values and priorities that should be considered during budget development. Extensive details of the input gathered can be found on the district’s website at [www.bvdsd.org](http://www.bvdsd.org).

Finally, board of education meetings held during April and May provided an opportunity for the general public to contribute direct input to the board regarding the budget, as agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual. The board takes public comments into consideration during the budget development process. Themes that were heard in these meetings and surveys were used in developing the 2010-11 budget and include:

Results What values are the most important for the district to consider when crafting the budget?

1. Make cuts larger to central administration and smaller cuts to schools
2. Maintain class size/staffing ratios
3. Maintain jobs

Analysis A budget worksession was held with the board of education on April 20, 2010. The board reviewed the assumptions and projections for 2010-11 and discussed the following district issues:

1. Raising student achievement
2. Closing the achievement gap
3. Maintaining competitive employee compensation
4. Balancing the budget with reduced resources

Preliminary Budget After reviewing the input from the board, the community and staff budget meetings, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the Boulder Valley School District Strategic Plan. The preliminary budget was presented to the board on April 27, 2010.

Proposed Budget The proposed budget includes the implementation of the Target 1 budget cuts for school and centrally allocated budgets, the Target 2 cuts for central administration and support services, steps and lanes on salary schedules, savings from senior staff turnover, and a staff salary reduction. Increasing the staffing ratio was not included in the proposed budget. Further details and other budget adjustments are included in the “Budget Adjustment Plan” in the Introductory Section of this document.

Budget Adoption After the presentation of the 2010-11 Proposed Budget on May 25, 2010, the board of education continued discussions at scheduled board meetings until the adoption of the 2010-11 budget prior to June 30, 2010.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2009-10 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.

Amending the Budget Changes to the budget following the adoption by the board of education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.



## 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 climate (organization). The purpose of these goals is to deliver to each of our almost 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. In order to adapt BVSD's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, a comprehensive reorganization of the district's instructional delivery model was begun.

The purpose of this reorganization was to reflect BVSD'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 standards development, state and federal compliance, and professional development delivery. Simultaneously, all intervention services (e.g., special education, literacy coaching, talented and gifted programs) are now coordinated and overseen by the chief academic officer.

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 BVSD employees understand these goals as not simply classroom goals but rather as 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 BVSD graduate; more than 400 people participated in these meetings. The project was named "Visioning the New Century Graduate," and it called on district residents 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:  
The 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 BVSD students have a long history of success in academics and school-sponsored activities. Budget decisions are based 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 goals for the five-year period 2007-12, outlined below, are quite different from prior goals set by the district in that they are more streamlined and measurable. As defined by the Tools of Inquiry for Equitable Schools (TIES) process, these goals are SMART goals, which stands 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 improvement over the next five years:

#### CSAP

##### Reading/Writing

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

##### Lectura/Escritura (Spanish Reading/Writing)

- The district weighted index will increase by 2 points each year.

##### Mathematics

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

##### Science

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

#### Graduation Rate

- The 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 scores for students in grade 11 will increase by .2 points each year.

#### Music

- District music assessment scores of students in elementary, middle level, and high school at proficient level or higher will show an increase of 1 point each year.



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

### **Goals (continued)**

#### ***Achievement Goal (continued)***

##### Social Studies

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

##### Physical Education

- District physical education assessment results of students at proficient level or higher will increase 1 point each year.

##### Visual Arts

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

##### World Languages

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

***Equity Goal*** – Narrow the achievement gap in all content areas as shown in CSAP weighted index scores, content area assessment, ACT and graduation rates. 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, chief academic officer, and District Leadership Team (DLT) have begun the reorganization of the district's instructional delivery along an interventionist model. Curricular delivery, adherence to academic standards, standards assessments, and teacher and administrator professional development will continue to be directed by the chief academic officer.

Instructional intervention programs that address specific student learning challenges (e.g., special education, English language learning, talented and gifted programs) will be directed by the chief academic officer. The specific structure of this model was discussed and finalized during the remainder of the 2007-08 school year and was fully defined and put in place during the 2008-09 school year.



## District Vision, Goals and Strategies (continued)

**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 BVSD climate survey. As approved by the board at its September 11, 2007, regular meeting, the BVSD organizational goal for the five year period 2007-2012 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, adults I can talk to, adults help with bullying, 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.

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>

## 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 BVSD 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 the district's challenge is to identify active, interventionist approaches to student learning that lift the achievement of the significant minority of BVSD students who are underserved. The 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.



## Connecting Budgets to Goals

The 2010-11 "Budget Adjustment Plan" found in the Introductory Section of this document contains a listing of the significant changes to the budget for the coming fiscal year. The 2010-11 Revised Adopted Budget contains significant budget reductions, with one-time expenditures removed. One-time expenditures accounted for approximately \$5.1M in the 2009-10 Revised Adopted Budget. New revenues are insufficient to maintain these expenditures. Total budgeted funds are targeted to address the district goals in the following ways:

### Achievement Goal

Specific academic expectations are supported through resources allocated to regular instruction, school administration, and instructional support programs.

- Textbooks – support student achievement.
- Interventionist Services and Family Advocate Program – improve the family's ability to support the child's efforts in school.
- Teachers and Specialists – maintain low staffing ratios at all school levels as well as targeted programs for specific student populations.
- Technology Fund – maintain and expand instructional and operational application of technology including training and software.
- Athletics Fund – interscholastic and intramural athletics engage and retain students in school.
- Tools of Inquiry for Equitable Schools (TIES) – professional development for all instructional staff for continuous improvement.
- Curriculum Implementation – revised BVSD curricula will be shared and implemented through professional development.

### Equity Goal

Specific measurable goals to cut the achievement gap between minority and majority student populations are supported through programs to increase student performance.

- Advancement via Individual Determination (AVID) Program – provide support and training for middle and high school students who will be the first in their families to attend college.
- Transportation Fund – support desegregation implementation as well as special needs assistance.
- Colorado Preschool Program – support early education programs and participating families.
- Summer and After-School Programs – enrichment programs for students who need additional academic exposure.
- Equity Professional Development – ongoing discussions and improved practices that ensure equity and excellence for every student.

### Climate (Organizational) Goal

The district commits resources to create and sustain a safe and positive learning environment.

- Truancy Services – staff funding for attendance advocate.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean, and healthy environments.
- Positive Behavior Support (PBS) – decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.
- Response to Intervention (RtI) Training – professional development for all staff in the knowledge and skills related to educating students with special needs, on meal assistance, and English language learners.



## **Basis of Budgeting and Accounting**

Colorado Local Government Uniform Accounting and Budget Laws require that a budget be adopted and reported for all funds. Total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased provided they are offset by unanticipated revenue. All appropriations lapse at the end of the fiscal year. Supplemental appropriations that alter the total expenditures of any fund must be approved by the board of education.

The 2010-11 Revised Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates "emergency reserves" of three percent of total government spending.

On November 2, 1999, the Boulder Valley School District voters passed a ballot issue that authorized the district to collect, retain, and spend all district revenues from any source received in 1999, and for each year thereafter, that are in excess of any revenue raising, spending, or other limitation in Section 20 of Article X of the State Constitution.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing of when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in compliance with state legal requirements. The district's definition of a balanced budget is in accordance with Colorado Revised Statute 22-44-105(1.5)(a) which states: "A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances."

Supplemental budgets may be adopted in accordance with C.R.S. 22-44-110(5) and 22-44-110(6), in the event additional money becomes available. Budget amounts may be amended by transfer in accordance with BVSD district Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112 that limits which funds are available for transfer. All budget transfers require the approval of the superintendent or designee.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Enterprise Fund and Fiduciary Fund revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized in the accounting period in which it is earned, and expenses are recognized when incurred.



## **Financial Information**

### **Internal Control**

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from loss, theft, or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with GAAP. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

(1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

### **Single Audit**

As a recipient of federal, state, and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to guarantee compliance with all related applicable laws and regulations related to financial programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs as well as to determine that the district has complied with applicable laws and regulations, contracts, and grants. The results of the district's single audit for the fiscal year ended June 30, 2009, provided no instances of material weaknesses or reportable conditions in internal control or material violations of applicable laws, regulations, contracts, and grants.

### **Budgeting Controls**

The district maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the board of education. Budgetary controls include an encumbrance accounting system, expenditure control, and position control. The district's financial system provides budget managers with online capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget. The policies adopted by the board of education related to fiscal management and the budget process can be found in the Informational Section of this document.

### **Cash Management**

The cash management and investment practices of the district follow BVSD's Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations, repaying those funds once property tax revenues begin flowing into the district in March. In June 2010, district staff will request authorization from the board to borrow an amount similar to that of 2009-10 from this program for the second half of the 2010-11 fiscal year. All funds will be repaid to the State Treasury by June 30, 2011.



## Financial Information (continued)

### Risk Management

The district participates in two self-insurance pools, one for property/liability insurance and one for workers' compensation. The property/liability insurance for the district is provided through the Colorado School Districts Self-Insurance Pool, which is comprised of over 100 school districts. The workers' compensation coverage for the district is provided through the Joint School Districts Pool for Workers' Compensation. This pool is comprised of four large Denver-metro school districts: Aurora, Boulder Valley, Cherry Creek, and Littleton. The pools rely upon actuarial reviews to determine appropriate funding and reserve levels. Excess insurance is in place for amounts above the retention. Detailed insurance information is provided with the budget information for the Risk Management Fund in the "Financial Section" of this document.

### Audit Committee

On September 28, 2004, the board of education adopted Policy DIEA-*District Audit Committee* which established an Audit Committee. The committee is made up of five members: two board of education members, one being the board treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the president of the board for a two-year term; the district's chief financial officer; the district's accounting services director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the board of education for a two-year term.

The primary responsibilities of the committee are as follows:

- Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan, and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.
- Review quarterly financial reports provided by the district.
- Review district financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of district financial policies and procedures.

### Other Information

#### Independent Audit

State statutes require an annual audit by independent certified public accountants. The accounting firm of Swanhorst & Company LLC was appointed by the board of education to perform these audits beginning with the June 30, 2010, fiscal year. The contract was awarded based upon the recommendation of the Audit Committee. This firm has a contract with the district to perform the annual independent audit services through the 2014-15 fiscal year. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2010, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/accounting/Pages/default.aspx>.

### Governing Policies

The 2010-11 Revised Adopted Budget is developed in accordance with policies and procedures adopted by the board of education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.



## **Governing Policies (continued)**

**School Board Powers and Responsibilities (BBA)** - Powers and mandatory duties of the board are defined in state statutes. Included in the policy are the functions that the board considers most important.

**Annual Operating Budget (DB)** - The annual budget is the financial plan for the operation of the school system. It provides the framework for both revenue and expenditures for the year. The budget translates into financial terms the educational programs and priorities of the district.

**Budget Transfers (DBJ)** - Under law, the board of education may, upon the recommendation of the superintendent, transfer any unencumbered monies from the contingency reserve account (which is within the General Fund) to any school and/or program budget accounts.

**Grants Management (DD)** - The school district is receptive to outside financial support to aid in delivery, maintenance, and improvement of the educational program. The district will apply for and receive appropriate federal, state, and private grants that will support the strategic plan or otherwise assist in improving student achievement.

**Project Partnerships, Sub-Award Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities (DD-R1)** - When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods, or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments.

**Grants to District Personnel (DD-R2)** - Grants applied for and received by individual district personnel for personal, professional, or professional development purposes are not subject to district policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other district personnel.

**Loan Programs (Funds from State Tax Sources) (DEB)** - The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

**Cash Management/Investment Policy (DFA)** - The board of education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately. District funds shall be invested in accordance with Colorado statutes.

**Revenues from Licensing of School Facilities for Telecommunication Uses (DFB)** - As a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, the board of education may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

**Revenues from State/Federal Tax Sources (DEB/DEC/DFC)** - Except for non-categorical state and federal funds received by the school district to support the General Fund budget, other outside funds received for any project requiring the expenditure of school district funds and/or the cooperative use of school district facilities on a regularly scheduled basis shall be brought to the board of education for authorization before the project is instituted.

**Depository of Funds/Authorized Signatures (DG)** - All monies received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

**Bonded Employees and Officers (DH)** - The district's chief financial officer and director of accounting services shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.



## Governing Policies (continued)

**Fiscal Accounting and Reporting** (DI) - The superintendent shall be responsible for receiving and properly accounting for all funds of the district. The accounting system used shall conform to the requirements of the State Board of Education and with generally accepted accounting principles which will provide the appropriate separation of accounts, funds, and special monies.

**Inventories** (And Property Accounting) (DID) - The board of education directs that the district maintain a system for the inventory of all fixed assets including land, buildings, vehicles, and equipment. The district will also maintain an inventory of infrastructure assets including roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution collection systems.

**Audits** (DIE) - In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year. The board shall issue a Request for Proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit.

**District Audit Committee** (DIEA) - The board of education has the responsibility to district residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the board establishes an audit committee to assist in its oversight responsibilities.

**Purchasing and Contracting** (DJ-DJE) - Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient, or impossible. The procurement department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the district's adopted budget and purchased in accordance with this policy.

**Payroll Procedures/Payday Schedules** (DL-DLA) - All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the chief personnel officer.

**Salary Deductions** (DLB & DLB-R) - Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements. The superintendent authorizes deductions for PERA, credit union, savings bond, life survivor's insurance, health and dental insurance, tax savings plans, employee contributions, and professional dues from employee salaries, provided the employee has filed the proper permission for payroll withholding.

**Employee Expense Reimbursements** (DLC) - Employees who are required to travel from school to school and/or out of town on business for the district shall be reimbursed upon application by the employee and supervisor approval.

**District Properties Disposal Procedures** (DN) - The superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by sale, donation, sealed bid, auction, recycling or discarding.

## Type and Description of Funds

The district has 20 funds in total, each identified within their type (Operating Funds, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Fund, Internal Service Funds, and Fiduciary Funds) including the General Operating Fund.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording the source and use of cash and other financial resources. It contains all related assets, liabilities, and residual equities or balances, or changes therein.

Funds are established to carry out specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described.



## Type and Description of Funds (continued)

**Operating Funds** are accounts for all financial resources except those required to be accounted for in another fund. Section 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Building Fund, the Insurance Reserve Fund, and any other fund authorized by the State Board of Education, shall be accounted for in the General Operating Fund. Any lawful expenditure of the school district, including any expenditure of a nature that could be made from any other fund, may be made from the General Operating Fund.

10 - General Operating Fund: This fund accounts for the largest portion of the total district budget and covers day-to-day operating expenditures including salaries and benefits for employees, textbooks, and business services. Funding comes from local property taxes and the state of Colorado. Funds must be transferred from the General Operating Fund to the Capital Reserve and Insurance Reserve Funds.

11 - Charter School Fund: This fund is used to account for the financial activities associated with charter schools, which are treated as component units of the district.

15 - Technology Fund: This fund includes the expenditures for a four-year computer replacement program as well as staff training and software as needed. These funds were approved as a result of the November 1, 2005, election.

16 - Athletics Fund: This fund includes the expenditures 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. The activities related to interscholastic sports for charter schools are recorded within the individual charter school's budget.

18 - Risk Management Fund: This fund accounts for the resources used for the district's liability, property, and workers' compensation insurance needs. It also provides overall risk management activities for the district.

19 - Community Schools Fund: The Community Schools Fund is used to account for the district's educational and enrichment opportunities provided through extended use of Boulder Valley School District facilities.

29 - Colorado Preschool Program Fund: This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program.

**Special Revenue Funds** are accounts for the proceeds from special revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. A separate fund may be used for each restricted source.

22 - Governmental Designated-Purpose Grants Fund: This fund is provided to account for monies received from various federal, state, and local grant programs.

23 - Tuition-Based Preschool Fund: This fund is provided to account for the monies associated with the operation of tuition-based preschool programs, including Colorado Preschool Program peer students.

25 - Transportation Fund: This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the Transportation Mill Levy in November 2005.



## Type and Description of Funds (continued)

**Debt Service Fund** is to be used to service the long-term general obligation debt of the school district including principal, interest, and related expenses. This fund may be used to service other long-term voter-approved debt of the school district.

31 - Bond Redemption Fund: This fund is authorized by Colorado law. It provides revenues based upon a property tax mill levy set by the school board to satisfy the district's bonded indebtedness on an annualized basis.

**Capital Project Funds** are used to account for financial resources used to acquire or construct major capital facilities, sites, and equipment. These funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the General Operating Fund, special revenue funds, or enterprise funds.

41 - Building Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the issuance of long-term debt.

43 - Capital Reserve Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the sale of assets and transfers from the General Operating Fund.

**Enterprise Funds** are used to record operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed by charges for services or products. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income generated is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

51 - Nutrition Services Fund: This fund accounts for all financial activities associated with the district's school lunch program.

**Internal Service Funds** are used to account for school district operations that provide goods or services within the district or to other school districts, or to other governmental units, on a cost-recovery basis.

66 - Health Insurance Fund: The Health Insurance Fund is an internal service fund to account for claims and administrative fees of the district's self-funded health insurance employee benefit program.

67 - Dental Insurance Fund: The Dental Insurance Fund is an internal service fund to account for claims and administrative fees of the district's self-funded dental insurance employee benefit program.

**Fiduciary Funds** are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The key distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. An agency fund does not involve a formal trust agreement and the government's role is purely custodial.

71, 72, and 73 – Trust, Agency, and Revolving Funds: Trust and Agency Funds are used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, and special activity groups within the district. The Trust and Agency Fund is comprised of Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

74 - Pupil Activity Fund: This fund is provided to account for receipts and disbursements from student activities and district fundraising.



## Definition of Account Code Structure

Boulder Valley School District's account code structure is aligned with the Colorado Department of Education's *FPP Handbook – Chart of Accounts*. These account code elements comprise the account string used for electronic data communications.

**Fund** - an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities, and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

### Operating Funds

- 10 = General Operating Fund
- 11 = Charter School Fund
- 15 = Technology Fund
- 16 = Athletics Fund
- 18 = Risk Management Fund
- 19 = Community Schools Fund
- 29 = Colorado Preschool Program Fund

### Special Revenue Funds

- 22 = Grants Fund
- 23 = Tuition Based Preschool Fund
- 25 = Transportation Fund

31 = Bond Redemption Fund

### Capital Project Funds

- 41 = Building Fund
- 43 = Capital Reserve Fund

### Enterprise Fund

- 51 = Nutrition Services Fund

### Internal Service Funds

- 66 = Health Insurance Fund
- 67 = Dental Insurance Fund

### Fiduciary Funds

- 71 = Trust Fund
- 72 = Agency Fund
- 73 = Revolving Account Fund
- 74 = Pupil Activity Fund

### Debt Service Fund

**Location** - a dimension used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators, as a means of segregating costs.

- 1XX = Elementary
- 2XX = Middle
- 3XX = Senior
- 4XX = Vocational/Technical
- 5XX = Combination (e.g. K-8, 6-12)
- 6XX = Centralized Administration Departments
- 7XX = Service Centers  
(e.g. Transportation, Warehouse)
- 8XX = District-Wide Costs
- 9XX = Charter/Service Centers

**Special Reporting Element (SRE)** - describes the activity for which a service or material object is acquired, much like a function. This element is optional but may be used with the program element to differentiate program costs.

- 1X = Instruction
- 2X = Support Services
- 3X = Non- Instructional Services
- 4X = Facilities Acquisition and Construction Services
- 5X = Other Uses
- 9X = Reserves



## Definition of Account Code Structure (continued)

**Program** - a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses, and Reserves.

0010-1799 = Instructional  
1800-2099 = Co-curricular Activities  
2100-2999 = Support Services  
3000-3399 = Non-instructional Services  
3400-3999 = Adult Education  
4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

**Source/Object** - a combination dimension which is used to identify the type of account: Revenue (Sources), or Expenditure (Object). Object is the service or commodity obtained.

1XX = Salaries  
2XX = Benefits  
3XX = Purchased Professional and Technical Services  
4XX = Purchased Property Services  
5XX = Other Purchased Services  
6XX = Supplies  
7XX = Property & Equipment  
8XX = Other Objects  
9XX = Other Uses of Funds

**Job Classification** - a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.

100-199 = Administration  
200-207 = Classroom Instruction  
210-220 = Instructional Support  
231-242 = Other Support  
300-371 = Professional Support  
380-382 = Computer Technology  
400-424 = Paraprofessionals  
500-516 = Office/Administrative Support  
600-636 = Crafts, Trades, and Services

**Designated Grant/Project** - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

**Fiscal Year** – a twelve-month account period (July 1 through June 30) to which the annual budget applies.



## Definition of Account Code Structure (continued)

### Revenue and Expenditure Accounts

All account types—revenues and expenditures accounts—use the same basic multidimensional account code structure as shown below:

#### Revenue Dimensions

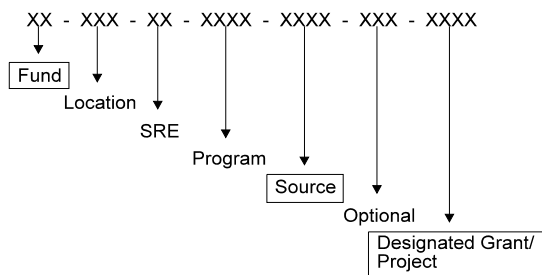
Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Source ..... (4 digits)  
Job Classification (n/a) ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

#### Expenditure Dimensions

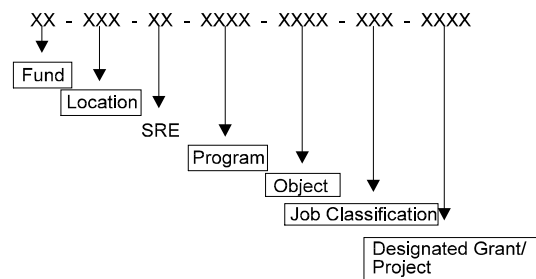
Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Object..... (4 digits)  
Job Classification ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

Regardless of account type, this basic account code structure contains seven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure, and balance sheet account codes differ in purpose; however, the length, placement, and separation of the dimensions are identical for computer programming purposes.

#### Revenue



#### Expenditures





## 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

1 Online School (Boulder Universal)

55 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)

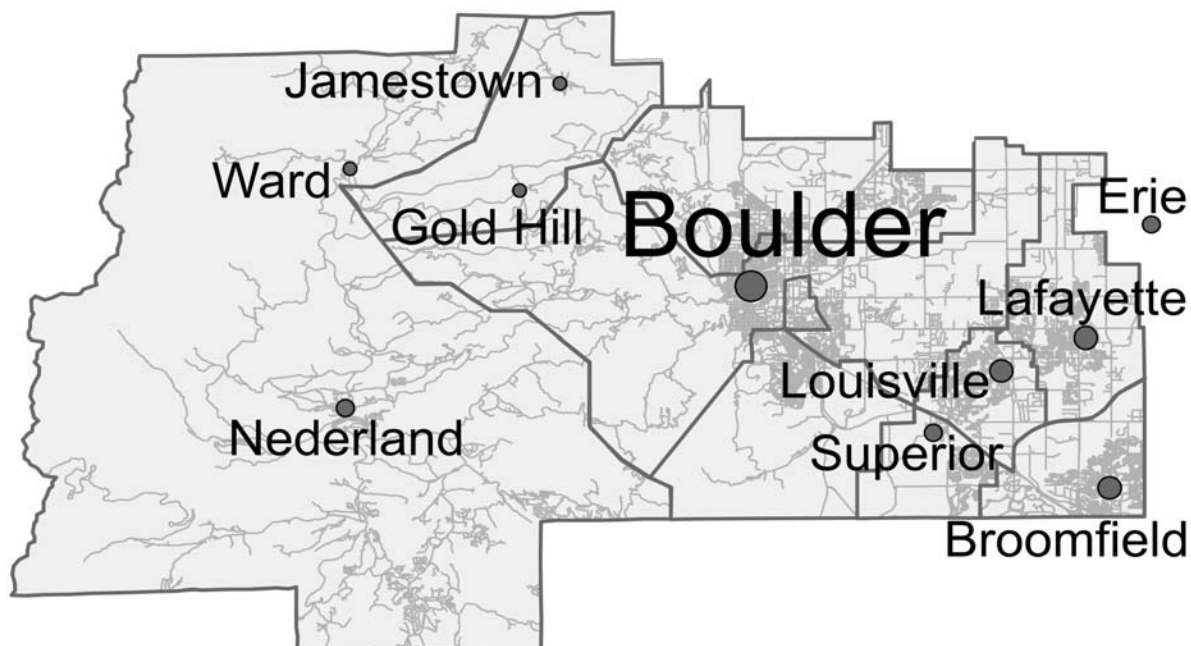
6 Total

### Land/Buildings

The Boulder Valley School District owns almost 800 acres of prime Boulder and Broomfield County property and maintains seven artificial turf athletics fields and 58 buildings spanning over approximately 4.5 million square feet.

### Communities

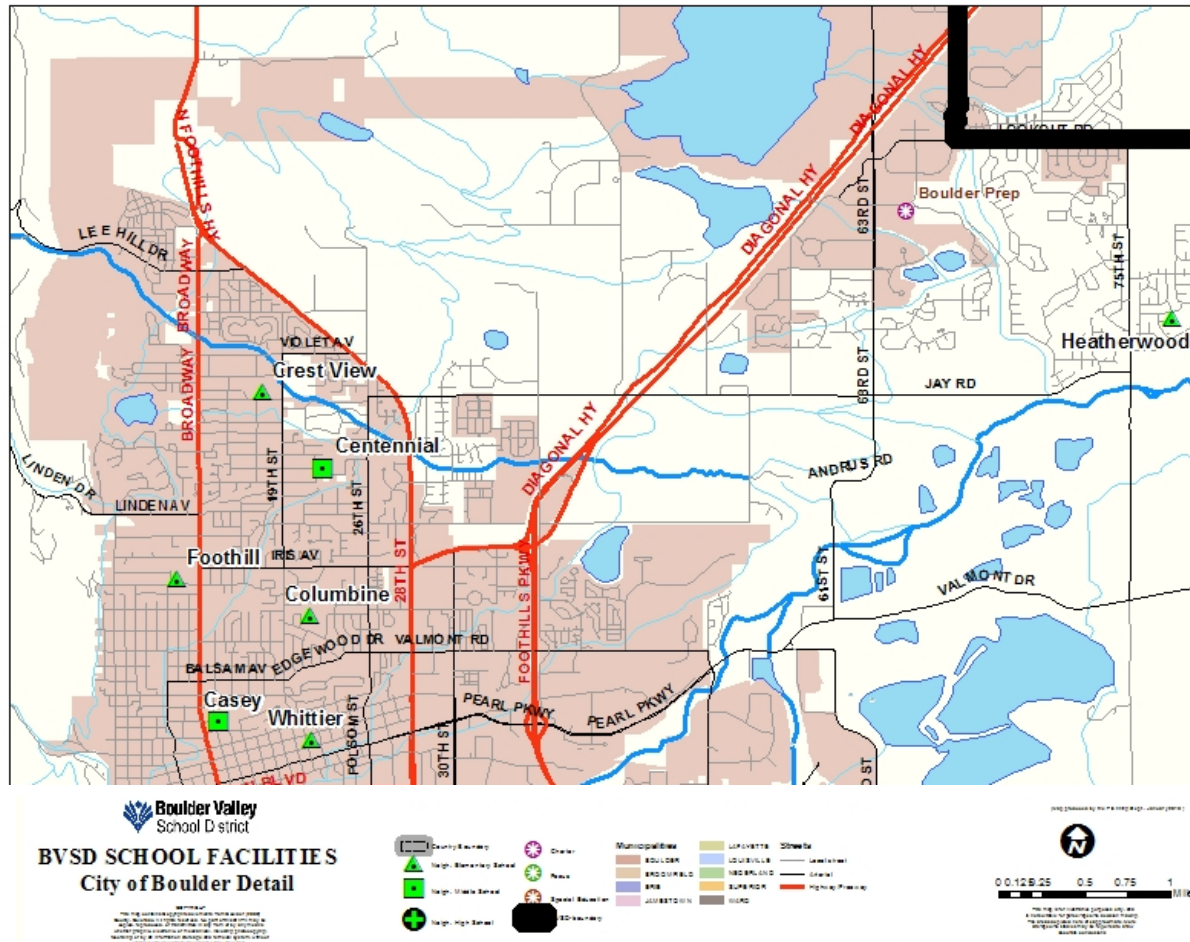
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





## Facilities, Land/Buildings, Communities and Geographic Information (continued)

### North Boulder County Area



Crest View Elementary  
Centennial Middle  
Foothill Elementary  
Columbine Elementary  
Casey Middle  
Whittier Elementary

Boulder Preparatory High  
Heatherwood Elementary

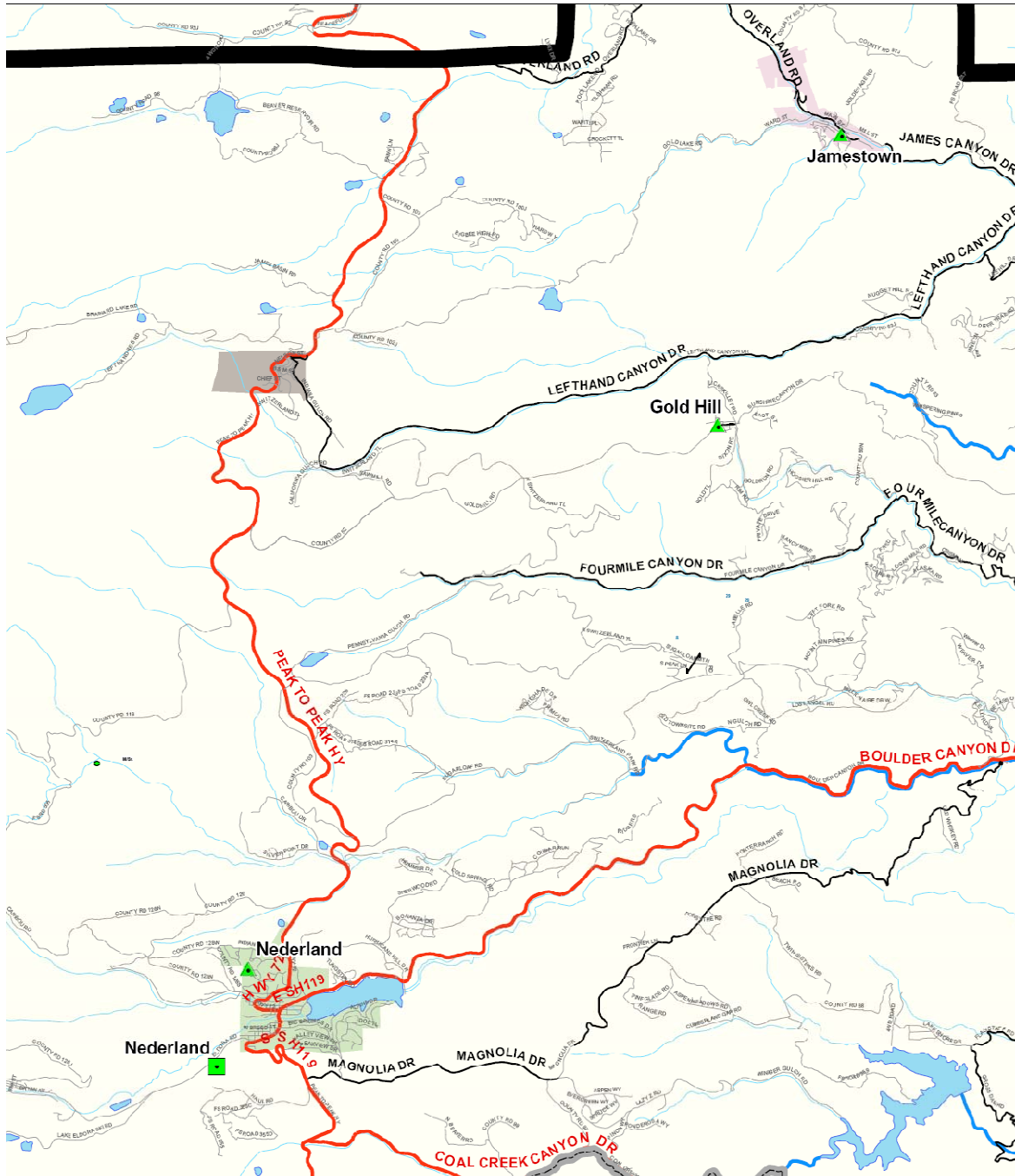






## Facilities, Land/Buildings, Communities and Geographic Information (continued)

### Mountain Area



Jamestown Elementary  
Gold Hill Elementary  
Nederland Elementary  
Nederland Middle/Senior High

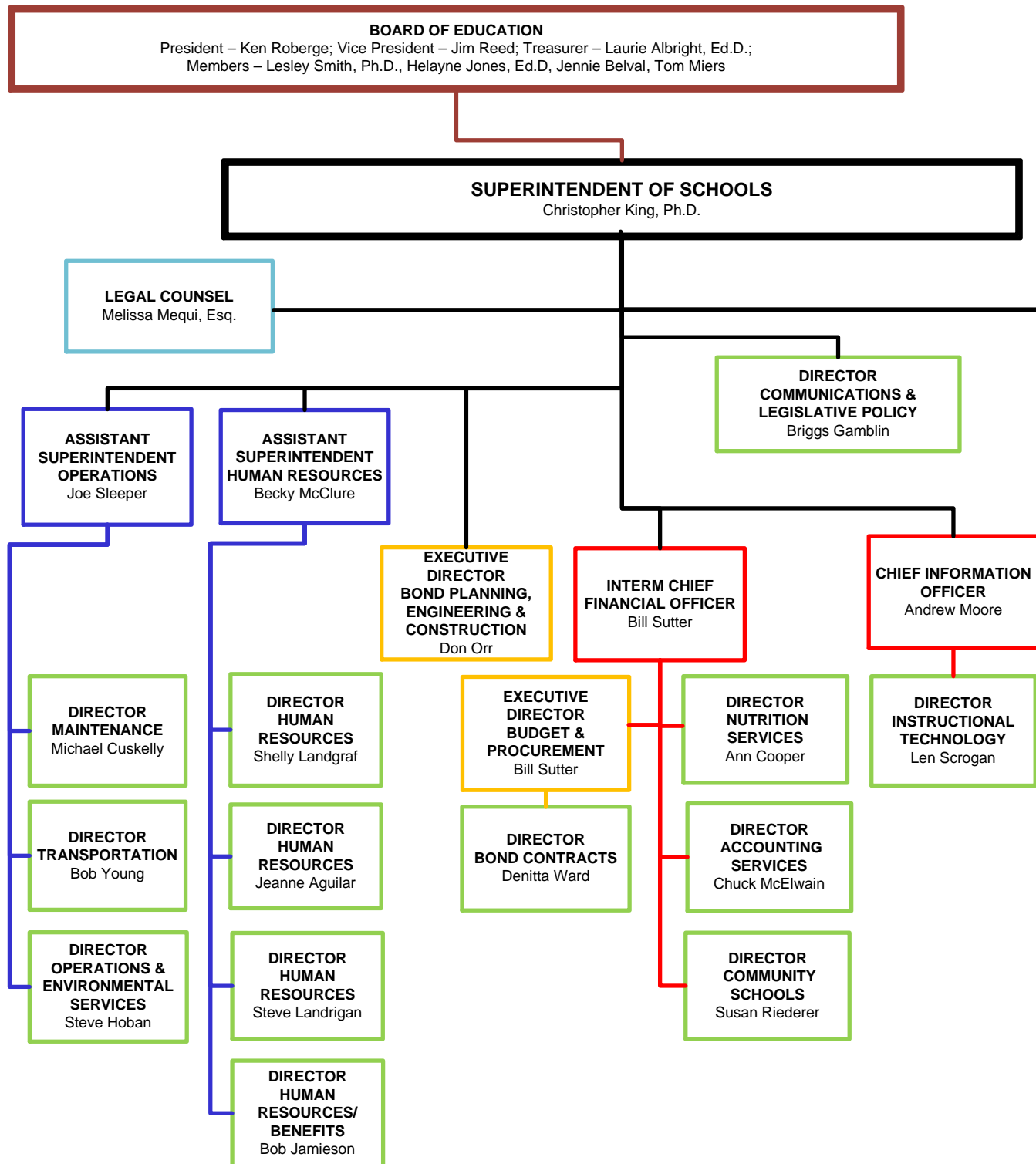
## OUR SCHOOL DISTRICT

DISTRICT ORGANIZATION .....	82
ORGANIZATIONAL STRUCTURE AND OPERATING DEPARTMENTS .....	84
GENERAL ADMINISTRATION.....	84
COMMUNICATIONS DIVISION.....	85
DIVISION OF HUMAN RESOURCES .....	86
DIVISION OF OPERATIONAL SERVICES.....	88
BOND PLANNING, ENGINEERING AND CONSTRUCTION.....	93
INFORMATION TECHNOLOGY DIVISION.....	94
BUSINESS SERVICES DIVISION.....	97
ACADEMIC GENERAL ADMINISTRATION.....	103
DIVISION OF CURRICULUM, ASSESSMENT & INSTRUCTION .....	106
PLANNING AND ASSESSMENT DEPARTMENT.....	108
STUDENT SUCCESS DEPARTMENT.....	109
ELEMENTARY EDUCATION ADMINISTRATION .....	111
SECONDARY EDUCATION ADMINISTRATION.....	112
OUR SCHOOLS.....	117



## District Organization

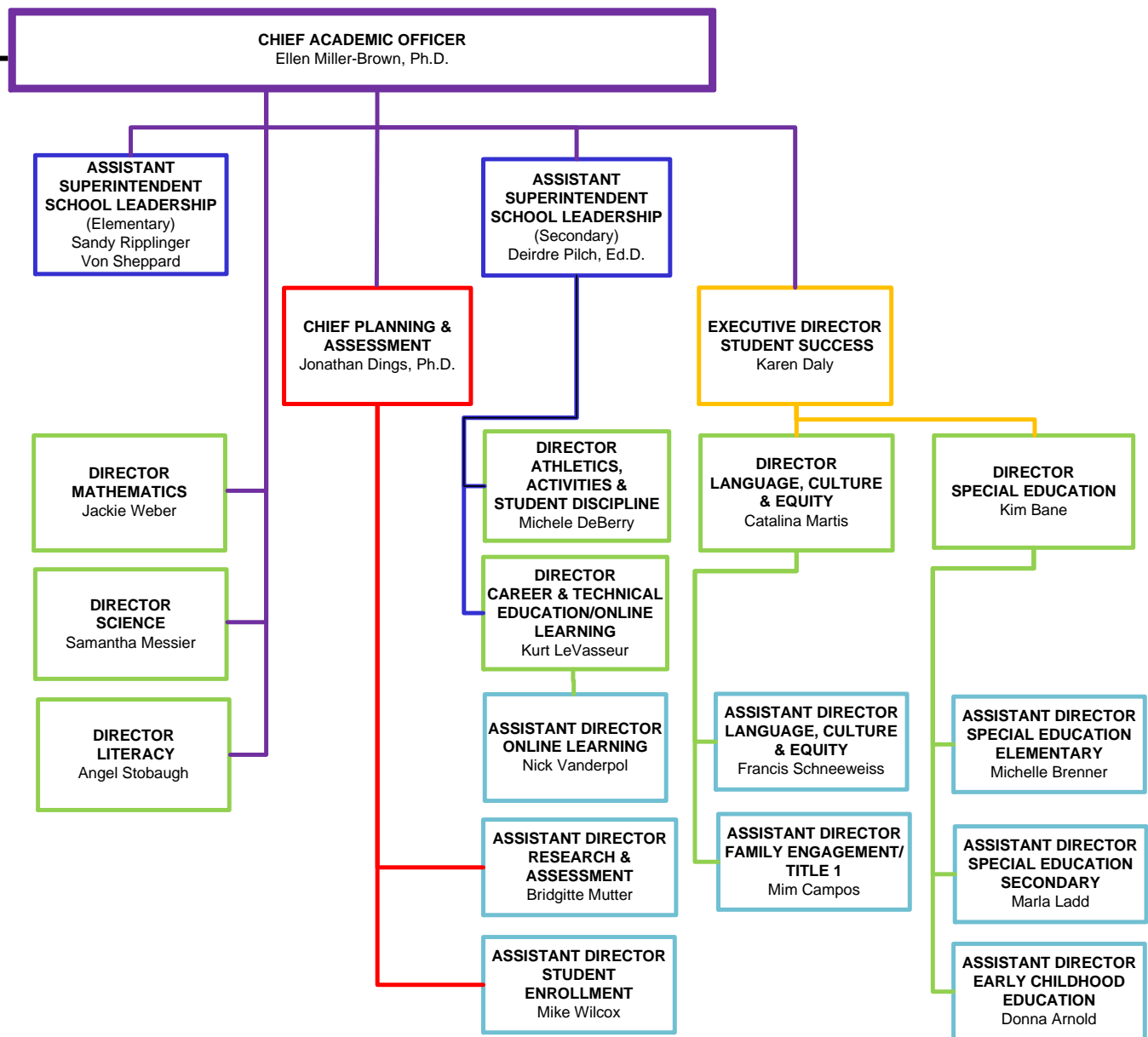
(As of December 14, 2010)





## District Organization

(As of December 14, 2010)





## Organizational Structure and Operating Departments

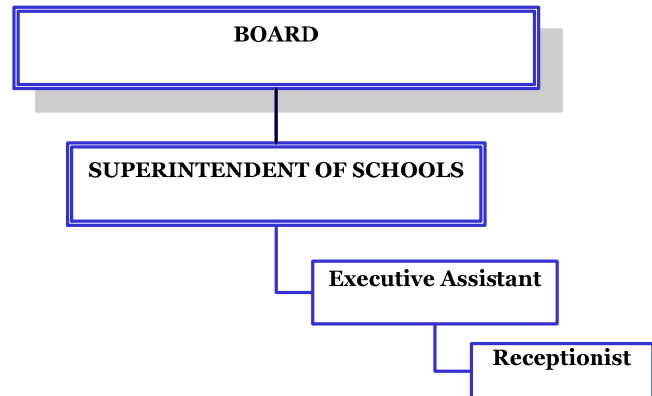
### General Administration

The organizational architecture of the Boulder Valley School District is designed around two main functional areas: Operational and Academic services, under the leadership of the superintendent and academic programs directed by the chief academic officer. These areas are described below with major divisional substructures outlined.

#### BOARD OF EDUCATION (628)

*President:* Ken Roberge

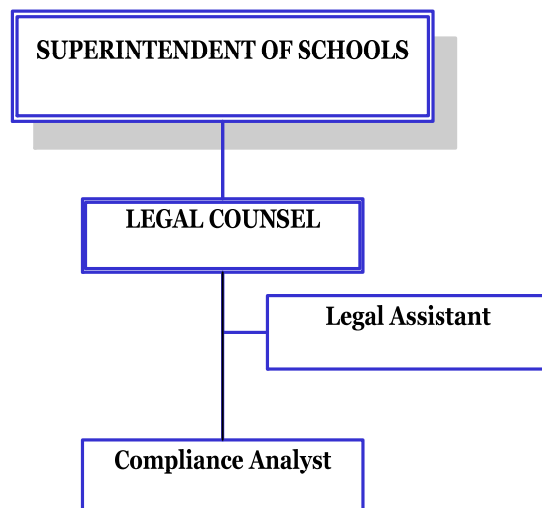
**Purpose:** To provide education of the highest character for the residents of the district in which the board operates, taking into account the needs and desires of the residents of the district and their ability and willingness to support such a program of education in accordance with the laws of Colorado. This budget supports the operations of the seven member board of education.



#### SUPERINTENDENT'S OFFICE (602)

*Superintendent:* Christopher King, Ph.D.

**Purpose:** To provide support for the Office of the Superintendent of Schools



#### LEGAL COUNSEL (604)

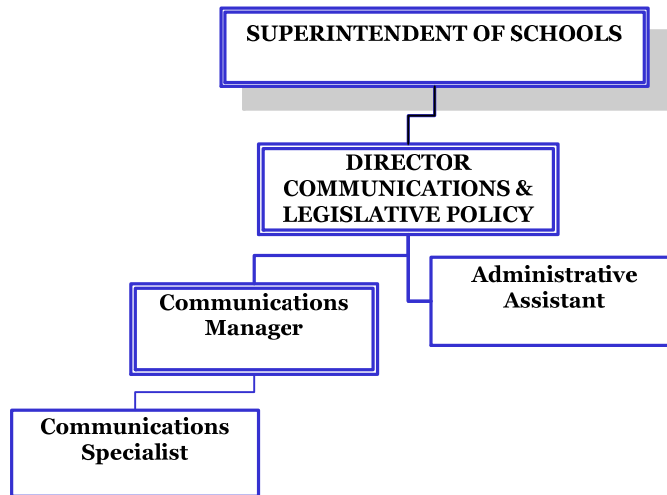
*Legal Counsel:* Melissa Mequi, Esq.

**Purpose:** This office provides and coordinates legal services for the district, both in-house and as a purchased service for specialized legal services as well as some risk management liability services. The 504/ADA compliance program, services to employees, students, parents, and the public are also included in this department.



## District Organizational Operating Departments (continued)

### Communications Division



### COMMUNICATIONS (668)

*Director of Communications & Legislative Policy:* Briggs Gamblin

**Purpose:** The Division of Communications is responsible for the development, implementation and evaluation of the district's communications plan. The goals of the plan are based on the district's long-range goals as adopted by the Boulder Valley Board of Education and include:

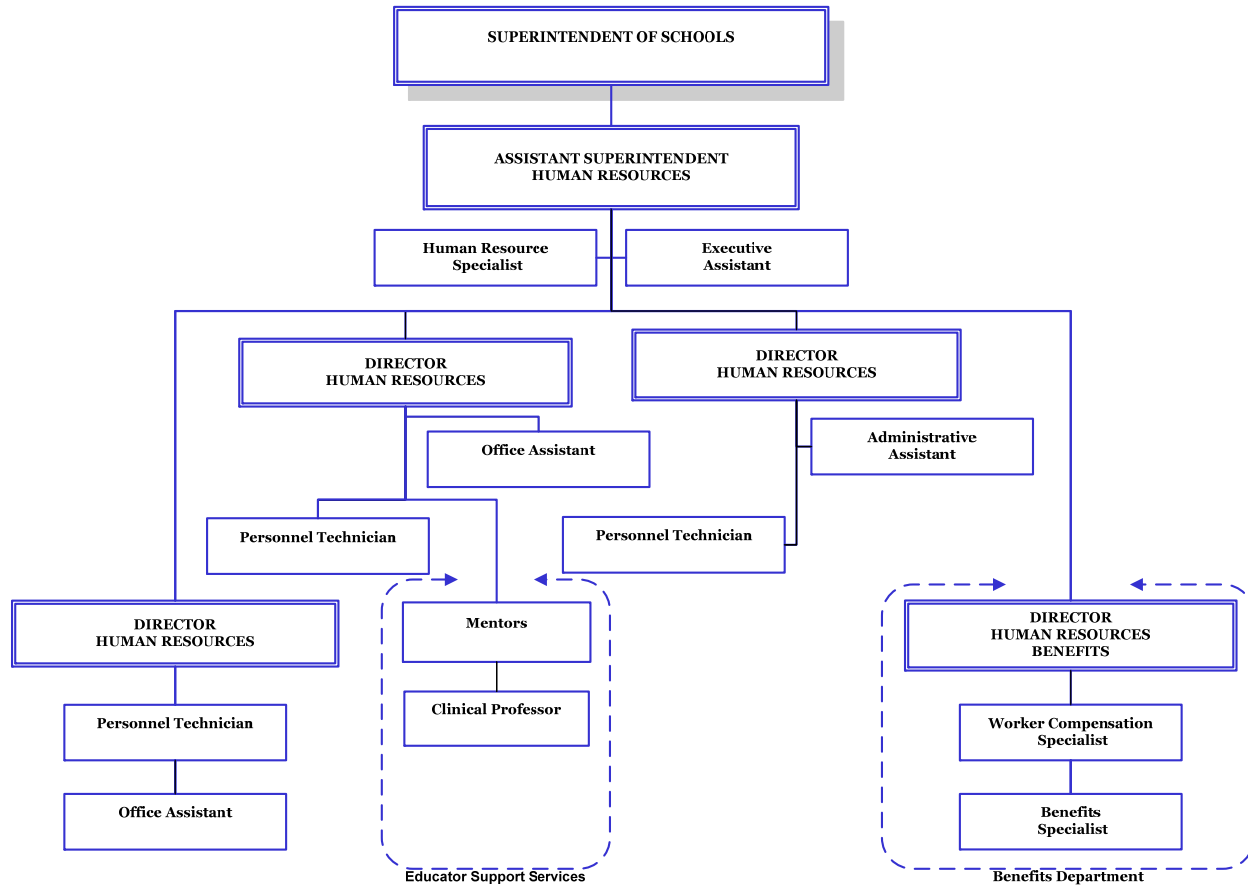
- Keep employees and the public informed about the high quality of BVSD educational programs and student achievements within the context of BVSD's identified academic achievement, equity, climate and operations goals.
- Promote and build relationships with BVSD internal and external stakeholders to create constructive community dialogue about district goals.
- Direct BVSD state legislative policy through oversight of the district's contract lobbyist to the Colorado General Assembly, including preparation of an annual legislative platform for board review and approval and legislative issue communications to internal and external stakeholders.
- Manage district brand of "Excellence and Equity" and assist schools in development of their own individual brands.
- Engage in genuine, constructive communications outreach with diverse communities.
- Work in cooperation with BVSD Information Technology to maximize the communications value of the BVSD website.
- Work in cooperation with local communities to deliver high quality education-based programming on public educational cable television station.
- Manage programming content for educational television station as well as videotaping of board of education meetings for rebroadcast and posting web stream.
- Positively represent the district as the primary media point of contact for BVSD.

**Indicators of Demand:** The district communication plan incorporates the affirmative district communications efforts detailed above while recognizing that a significant amount of BVSD communications staff time (estimated at 15-20 percent) is taken up in addressing unexpected communications challenges such as print and broadcast media inquiries, unexpected school emergencies, and open records requests.



## District Organizational Operating Departments (continued)

### Division of Human Resources





## District Organizational Operating Departments (continued)

<b>Division of Human Resources (continued)</b>
--

### **HUMAN RESOURCES (687)**

*Assistant Superintendent of Human Resources: Rebecca McClure*

---

**Purpose:** The Human Resources Division provides personnel services for the Boulder Valley School District, including: recruitment, selection, hiring, staffing, procedures/policies, ongoing employee relations, contract negotiations, contract administration, and record keeping. In addition, leadership is provided for organizational development efforts in the areas of: personnel planning, affirmative action, personnel data management/ analysis, compensation, classification, as well as having liaison responsibilities for legal and legislative issues that impact the district. This office also provides Workers' Compensation and benefits coverage to all eligible employees of the district. Benefits include health, dental, life, and disability insurance and the Employee Assistance Program. The majority of the health, dental and Workers' Compensation plans are self-funded. This office provides safety and loss control through the district's membership in a self-insured pool with Cherry Creek, Littleton, and Aurora school districts for its Workers' Compensation administration. In addition, this office works with the payroll office to facilitate, manage, and provide education regarding the district's voluntary savings plans.

#### **Measures**

4,207 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for four units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations, and renewals with district insurance vendors and carriers.

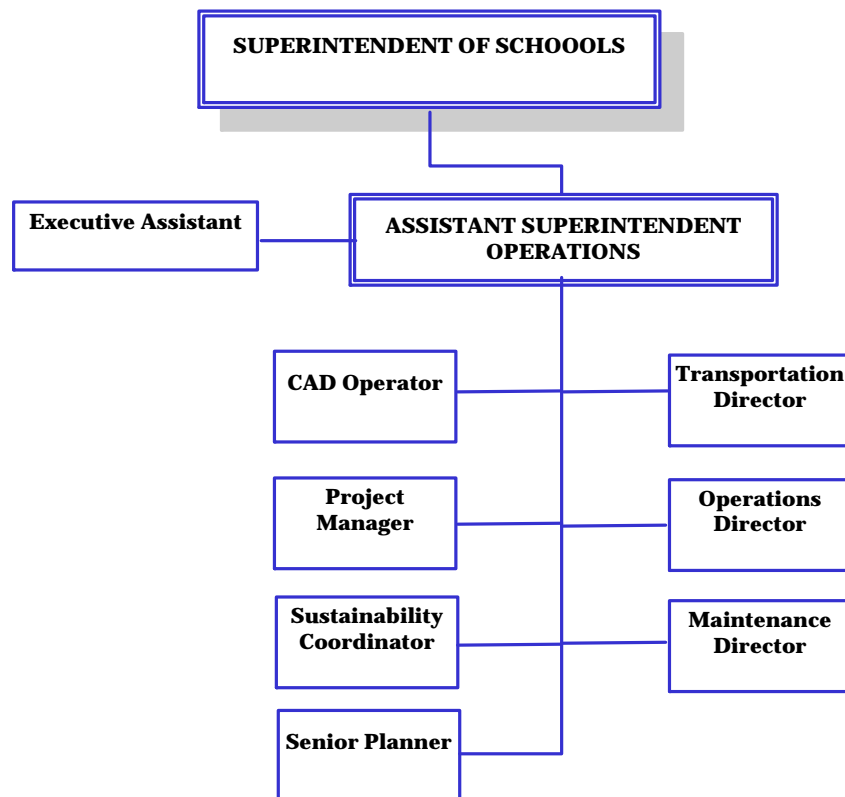
#### **Objectives**

- The district will increase the number of highly qualified, licensed employees of color from 10.7% to 12% by the end of the 2011-2012 school year.
- Human Resources will complete year two of the Workforce Analysis report and will work with schools to develop a plan of action for hiring and retaining licensed staff of color.
- Human Resources will develop a process to increase the numbers of qualified licensed POC candidates in the applicant pool.
- Human Resources will develop and support strategies to retain licensed staff of color in the district.
- Induction Program - providing mentoring and support for new teachers, and orientation to all teachers new to the district.



## District Organizational Operating Departments (continued)

### Division of Operational Services



### OPERATIONS ADMINISTRATION (640)

*Assistant Superintendent of Operations: Joseph Sleeper*

**Purpose:** The Division of Operational Services budget provides funds for the Operations Administration and Environmental Services, Maintenance, and Transportation as well as administering the Capital Reserve program, ADA facility projects, furniture replacement, crisis management, sustainability initiatives and joint use agreements. This department also develops enrollment projections and recommendations for facility needs, including remodeling, expansions and new facilities, school boundary revisions, and other long range district needs.

#### Division Goals:

- Implement new service level agreements in Maintenance Services.
- Complete capital projects addressing health and safety issues.
- Dispose of surplus property.
- Complete analysis of existing school security plan district wide.

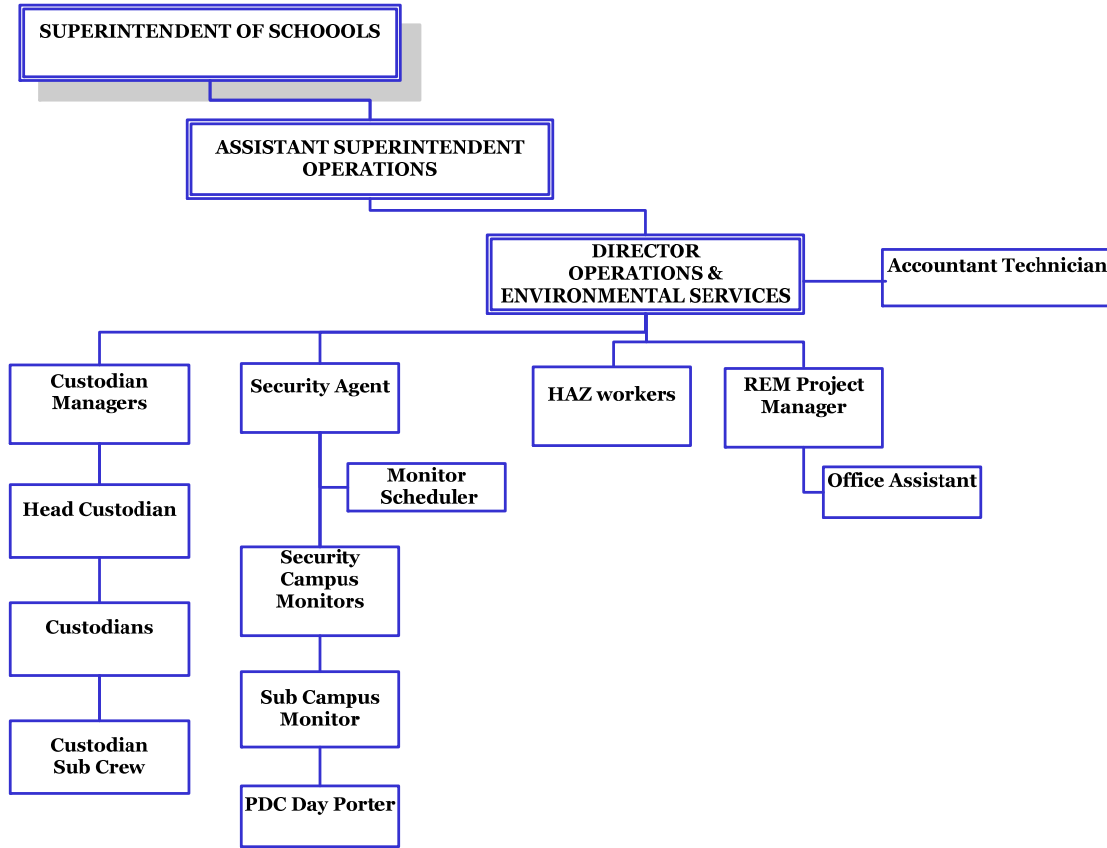
The results will serve as a basis for new security policies, practices, and metrics.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)



*Department Head:* Steve Hoban

**Purpose:** This department provides district-wide substitute custodial services, custodial support services, laundry services, hazardous and non-hazardous waste management, security, crisis management, and environmental management services.

#### Indicators of Demand:

- Substitute custodial support for approximately 160 FTE; management of waste removal services for 60 sites; provide investigation, mitigation services and administration for environmental compliance including the Asbestos Hazardous Emergency Response Act (AHERA) and; management of crisis planning, crisis response and the Security Department.

#### EDUCATION CENTER BUILDING (971)

*Department Head:* Steve Hoban

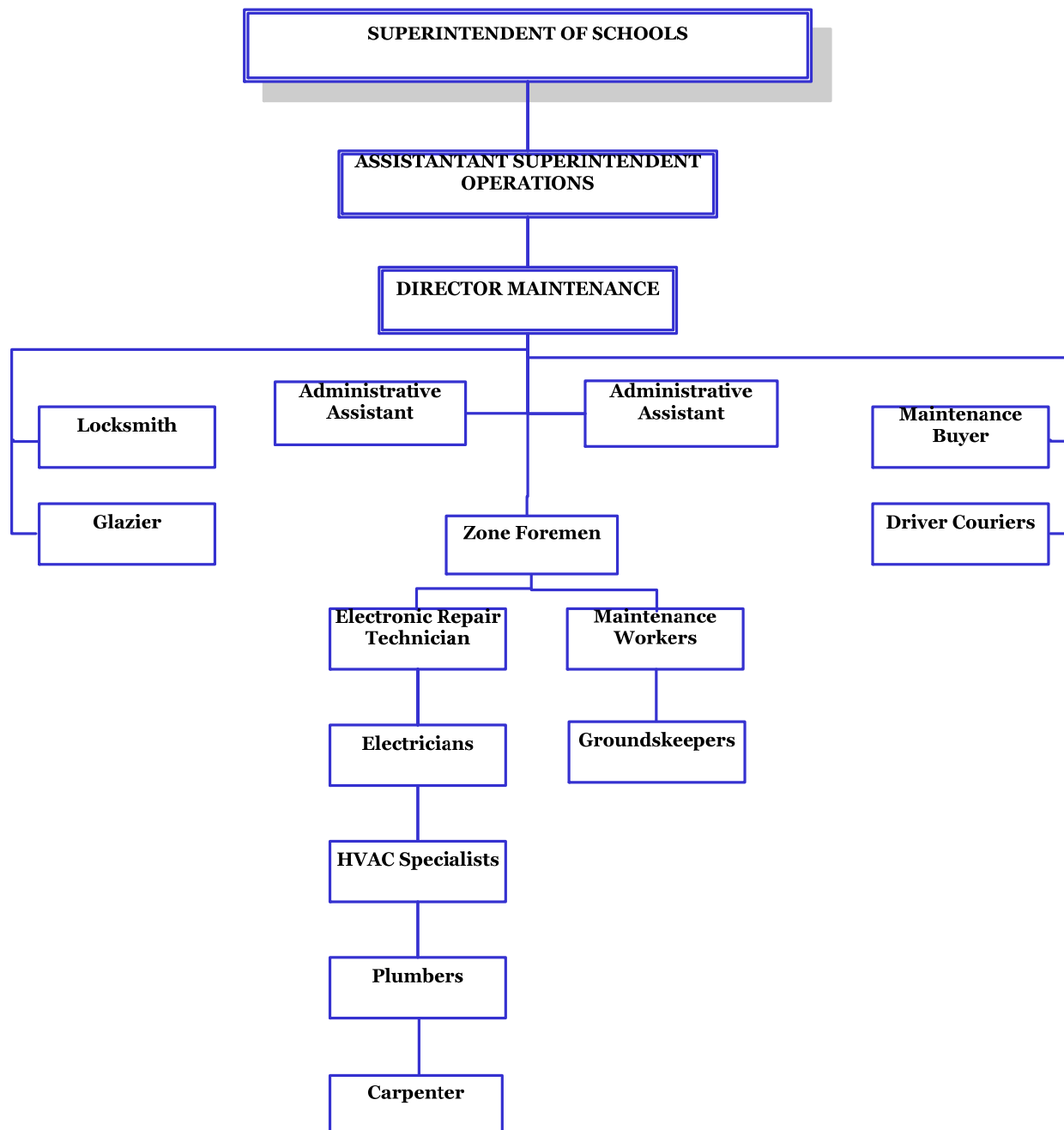
**Purpose:** This cost center reflects expenditures for utilities and custodial services at the district's central administration building.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### MAINTENANCE (642)





## District Organizational Operating Departments (continued)

<b>Division of Operational Services (continued)</b>
---

### **MAINTENANCE (642) continued**

*Department Head:* Mike Cuskelly

---

**Purpose:** The Facilities Services/Maintenance Department provides district-wide facilities and grounds maintenance services. These services include preventive maintenance; emergency and routine repairs for building structural, mechanical, electrical, intercom and alarm systems; site landscaping; and field maintenance. The maintenance department also does minor renovation and construction projects, as well as providing support for bond projects. The Energy Management Program and Automated Building Control Systems are also under the direction of the department.

#### **Indicators of Demand:**

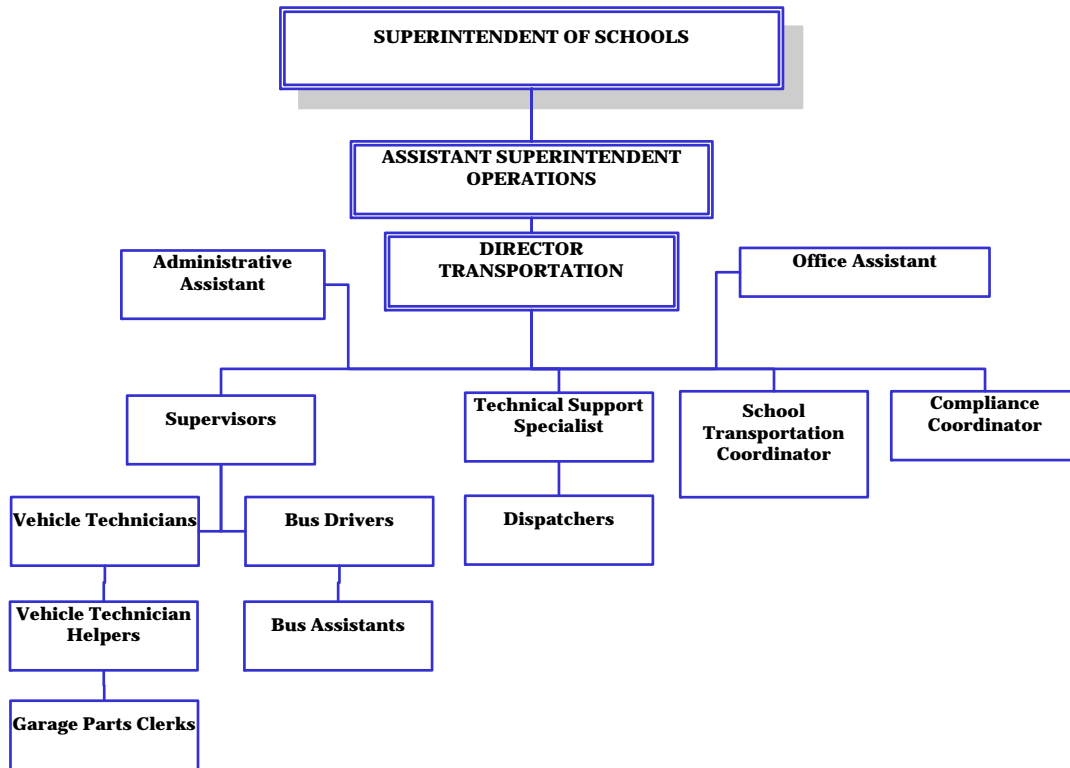
- Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.5 million square feet of BVSD facilities and 790 acres of grounds at 56 sites.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### TRANSPORTATION (796)



*Department Head:* Robert Young

**Purpose:** Provides district-wide transportation services including elementary, middle, high school, special education, inter-school shuttles, sports, activity and educational field trip busing. In addition to morning to-school and afternoon to-home transportation, the department provides mid-day services for pre-school and special needs students and operates activity buses at night and on weekends. The Transportation Department repairs and maintains a fleet of over 250 student transportation vehicles, over 150 other district support vehicles, and all motorized grounds and maintenance equipment.

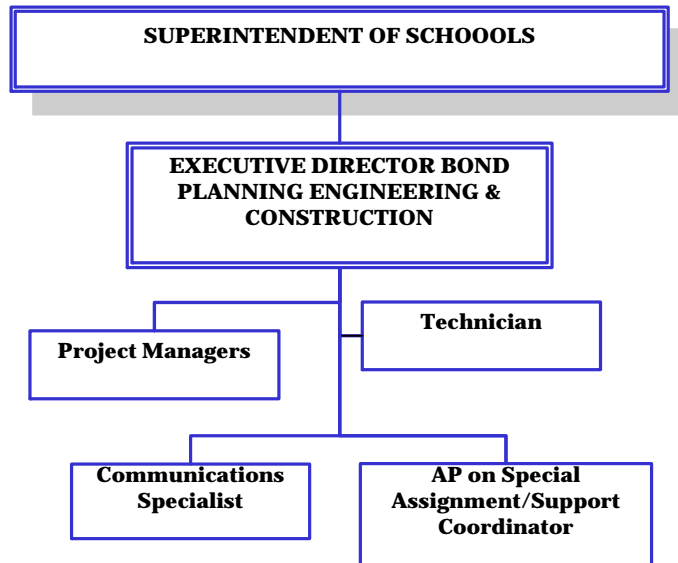


Indicators of Demand:	2007-08	2008-09	2009-10	2010-11 (estimated)
Student Rides Scheduled per day:	15,669	16,553	16,906	18,313
Total Student Transportation Miles:	2,434,154	2,352,886	2,540,407	2,600,000
Trips and Other Activities:	5,585	6,795	4,970	5,000
Total Activity trip Miles:	289,858	291,252	224,888	230,000
Sites Served:	64	64	70	70



## District Organizational Operating Departments (continued)

### Bond Planning, Engineering and Construction



### BOND PLANNING, ENGINEERING & CONSTRUCTION (644)

*Department Head:* Don Orr

**Purpose:** This department is responsible for using funds generated from the 2006 Ballot Measure 3A to implement renovations and improvements to facilities throughout the district. Responsibilities also include coordinating site evaluation; new construction and remodeling between educational staff, architects, engineers, and contractors; developing construction cost estimates; assisting the Maintenance Department with technical support; maintaining drawing and building record files; and implementing Americans with Disabilities Act (ADA) compliance.

The 2006 Bond Program will be implemented in three phases over six years (2007-2013) consistent with adopted project scopes, schedules and budgets. Each phase will serve as baseline data for shaping future goals, activities and metrics for subsequent phases.

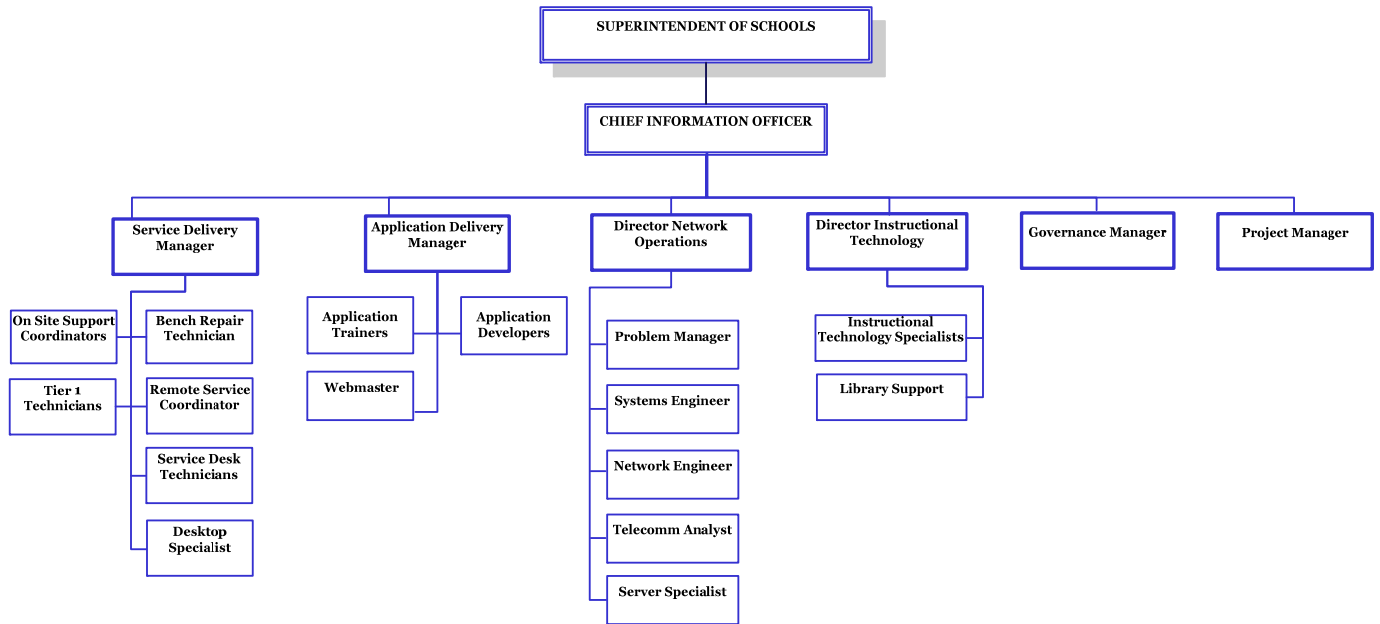
#### Goals:

- Develop an organizational structure that allocates necessary resources and staff to assure the successful implementation of the bond program.
- Provide regular, detailed bond/project related information/updates including design, construction and financials to the Citizens' Bond Oversight Committee (CBOC).
- Oversee the efforts of all DATs (Design Advisory Teams) to ensure projects are designed to meet educational program needs.
- Develop and implement a construction safety program that manages the exposure to risk on the multitude of projects that are being completed in the bond program.
- Assess all bond components in order to inform continuous improvement of subsequent phases.



## District Organizational Operating Departments (continued)

### Information Technology Division





## District Organizational Operating Departments (continued)

### Information Technology Division (continued)

#### INFORMATION TECHNOLOGY (689)

*Chief Information Officer:* Andrew Moore

**Purpose:** Provides services and support to schools and departments within the district for enterprise computer applications, desktop technology, data communications, instructional technology (integration of technology into the instructional program), technology related staff development, technology planning, technical and user support, and computer maintenance/repair. Major areas of support and facilities include:

- Student information processing for grade reporting, attendance, scheduling, record keeping, transcripts, and transportation bus scheduling.
- Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing.
- District-wide data communications, networking (wireless/wired), e-mail, Internet access, and internet services (list serves, web pages, servers.)
- Instructional technology for classroom and lab use of technology in the curriculum, curriculum and technical planning, and automated library systems.
- Technical support, user support, maintenance and repair of all district micro-computers, peripherals, and networks.
- Community liaison for technology governance, donations, grants and partnerships.

#### TELECOMMUNICATIONS (793)

*Chief Information Officer:* Andrew Moore

**Purpose:** Provides support for all district telecommunications service, including telephone and data communication lines (copper and fiber), telephone installation, changes, and maintenance repair.

#### Information Technology Division Goals:

- In the 2010-11 the Apple pilot will complete to re-implement Apple products back into the district. The Apple computers start to be rolled out over the 2011 summer and will be targeted to specific educational needs where the Mac tools are best suited.
- By the end of the 2010-11 year, the projector initiative will complete. Approximately 1,500 projectors will be installed and usable across the district.
- At the start of the 2010-11 school year a new IT measurement systems was implemented so that all IT issues could be tracked to resolution. As the data grows so will the ability for IT to mine the data to find improvement areas. This will be an essential part of transitioning IT from being reactive to proactive in finding and resolving issues, often before the customer (teacher, principal, administrator) knows.
- This school year, printer auto detect will be implemented at all schools. With approximately 1,800 printers to service, auto detect will ensure if any are moved they will remain functional.
- The technology refresh program will be entirely revamped with more technology choices. A allocation calculator will create a transparent model on how technology is equitably allocated throughout the district.





## District Organizational Operating Departments (continued)

### Business Services Division

*Interim Chief Financial Officer:* Bill Sutter

The Business Services Division's budget provides funds for the Chief Financial Officer area of leadership for the following departments: Accounting Services, Budget and Supply Chain Management, Procurement, Materials Management, Community Schools, and Nutrition Services.

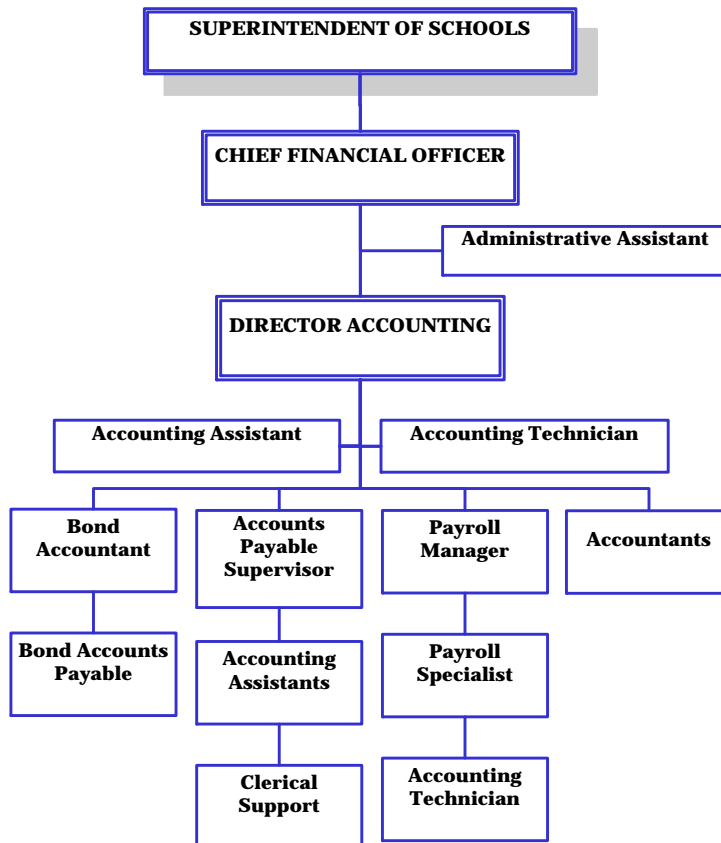
#### ACCOUNTING SERVICES (690)

*Department Head:* Chuck McElwain

**Purpose:** Accounting Services is responsible for the receipt and disbursement of all district funds, maintaining complete and accurate records of all financial transactions of the school system, and providing summary financial reports and detailed statistical financial and grant information on a timely basis. The department manages the daily cash flow and investment portfolio of all district funds and provides internal controls and safeguards to protect Boulder Valley School District financial and fixed assets. Department functions include: accounting, accounts payable, cash and investments management, debt servicing, finance, fixed assets, grant accounting, bond accounting, property and liability insurance, and payroll.

**Goals:**

- Accounting Services staff will work with schools to improve efficiencies in their accounting functions through school site meetings.
- Accounting Services staff will assess internal controls and accounting processes at selected schools. The data collected will be reviewed and individualized suggestions for improvements will be made. The results of these assessments will serve as baseline data for continuous improvement in school financial practices.



**Indicators of Demand:**

Paychecks and Direct Deposit Notices Produced:  
Accounts Payable Checks and ACH Notices Processed:  
Invoices Paid:

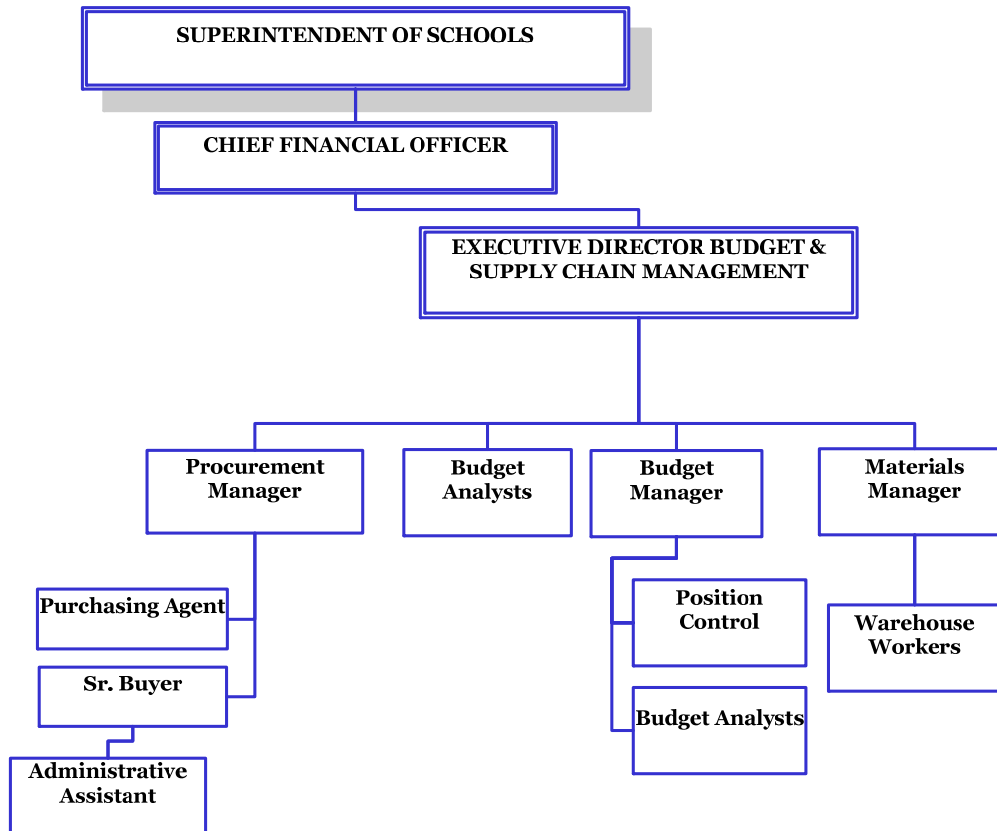
Actual	Actual	Actual
2007-08	2008-09	2009-10
58,432	86,208	62,126
18,105	16,974	15,630
81,687	92,547	82,298



## District Organizational Operating Departments (continued)

### Business Services Division (continued)

#### BUDGET AND SUPPLY CHAIN MANAGEMENT



#### BUDGET SERVICES (688)

*Department Head:* Bill Sutter

**Purpose:** Budget Services is responsible for the development, implementation, and control of the district's annual budget; the position management process, coordinated through the department, is a major function of budget control. Analysis of pending legislation and other issues facing the district and the potential resulting financial impacts to the district are provided by this department.

Indicators of Demand:	Actual 2008-09	Actual 2009-10	Revised 2010-11
Total Expenditures	\$437,808,325	\$414,395,438	\$ 432,664,303
Number of Funds	20	20	20



## District Organizational Operating Departments (continued)

### Business Services Division (continued)

#### BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

##### PROCUREMENT (695)

*Department Head:* Becky Zidan

**Purpose:** The Procurement Department provides purchasing related services to the schools and departments that include current product and vendor resources, competitive bidding, and the purchasing tools necessary for procuring products and services. Purchasing strives to maximize financial resources and add value to the procurement process.

##### Indicators of Demand:

- Schools and department staffs continue to seek buying assistance to maximize the purchasing power of declining resources. The purchasing staff and website are utilized by the schools and departments as a resource for price agreements and discounts. Requests by departments for competitive solicitations continue to increase, especially for complex and time-consuming RFP processes, all with the goal of finding the most cost-effective solution. The facilitation of contracts for discounts, competitive solicitations and cooperative bidding with other school districts have enabled this department to obtain substantial savings for the district. Procurement card purchases during the school year average 3,000 transactions per month, totaling approximately \$465,000 monthly. This enables the district to save on forms, processing and mailing costs, while maintaining a secure and controlled program.

##### Goal:

- By the end of fiscal year 2011, the Procurement Department will expand the procurement card program utilization, increasing transactions by 2 percent to 3,600 per month, totaling approximately \$480,000. This will result in an increase in procurement efficiencies by reducing the use of petty cash and payment of sales tax.

##### MATERIALS MANAGEMENT (791)

*Department Head:* Matt Stewart

**Purpose:** Materials Management provides centralized receiving and distribution of supplies, materials, mail, furniture, equipment and food for the Boulder Valley School District. Staff workloads have increased due to annual 3A computer deployments.

Indicators of Demand:	2007-08	2008-09	2009-10
	Actual	Actual	Actual
School Supply Requisitions:	12,636	11,011	11,200
Emergency School Supply Requisitions:	537	544	394
Maintenance Requisitions:	1,134	917	950
Value of Warehouse Inventory:	\$616,015	\$408,830	\$384,785
Value of Food Inventory:	\$178,435	\$62,500	\$190,373
Work Order Hours:	3,202	11,011	11,500



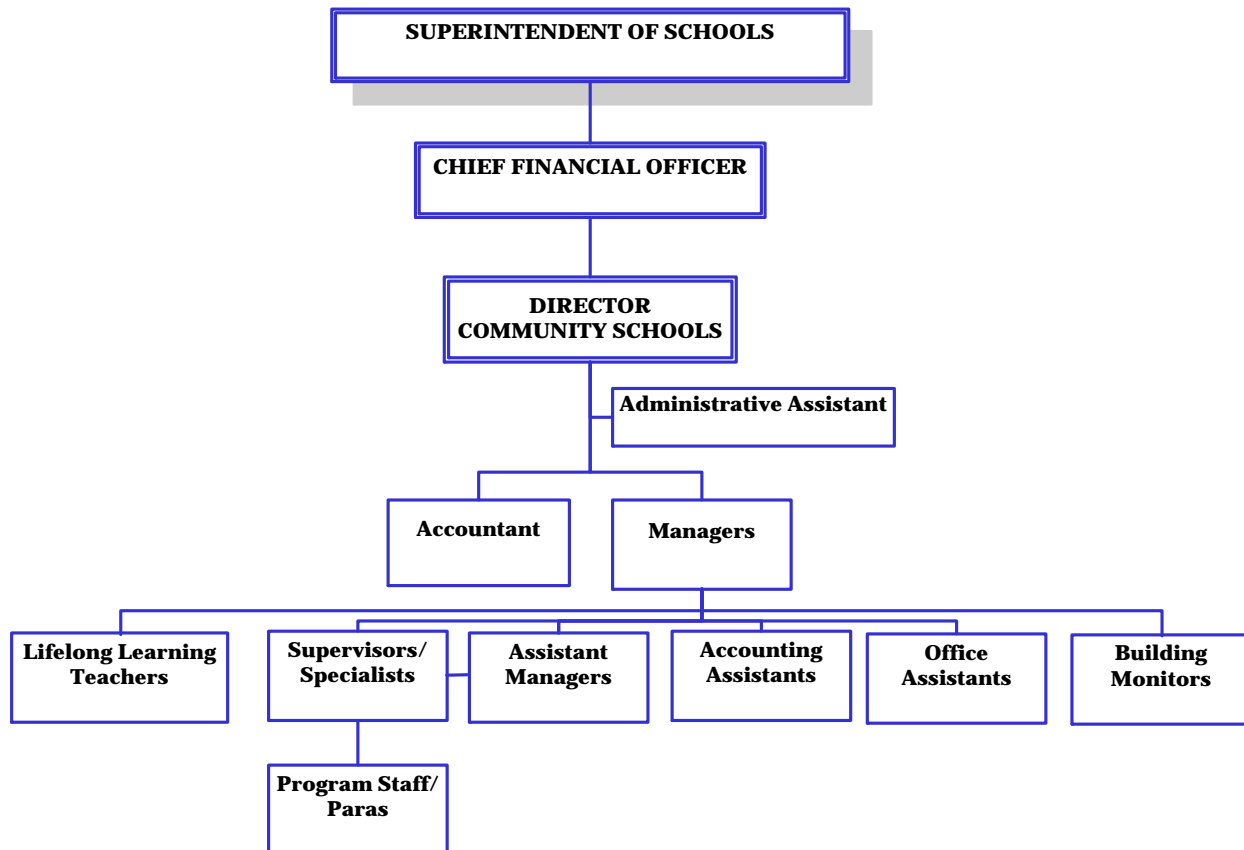
## District Organizational Operating Departments (continued)

<b>Business Services Division (continued)</b>
---

**COMMUNITY SCHOOLS (652)**

*Department Head: Susan Riederer*

---





## District Organizational Operating Departments (continued)

<b>Business Services Division (continued)</b>
---

### **COMMUNITY SCHOOLS (652) (Continued)**

**Purpose:** The Community School Program provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community School Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs: School Age Care (SAC), Kindergarten Enrichment, Facility Use, Lifelong Learning (LLL), and Community Connections: A Student Resource Guide.

#### **Indicators of Demand:**

- 385+ employees; 1,000+ Kindergarten Enrichment students, 100+ employees in the schools; 650+ School Age Care students, 70+ employees in the schools; 1,000+ community members taking Lifelong Learning classes per quarter, 175 LLL teachers; 800 clients in the Facility Use program serving thousands of community members, averaging 60 rental events per day per school year, 25 building monitors; 100+ community members who advertise in Community Connections: A Student Resource Guide.

#### **Goals:**

- Community Schools will collect baseline data, determine appropriate metrics for evaluation and develop activities for the Kindergarten Enrichment program.
- The Lifelong Learning Manager will learn how to build an online class this year to improve the program's competitive edge in the community education market. LLL will offer five online classes in collaboration with Learning Resource Network (LERN).



## District Organizational Operating Departments (continued)

### Business Services Division (continued)



#### NUTRITION SERVICES (741)

*Department Head:* Ann Cooper

**Purpose:** The Nutrition Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Nutrition Services Fund is an enterprise fund primarily dependent on revenue from 172 serving days. It operates solely on revenues obtained from the sales of meals, federal reimbursement dollars, and the U.S. Department of Agriculture commodity foods. These collected

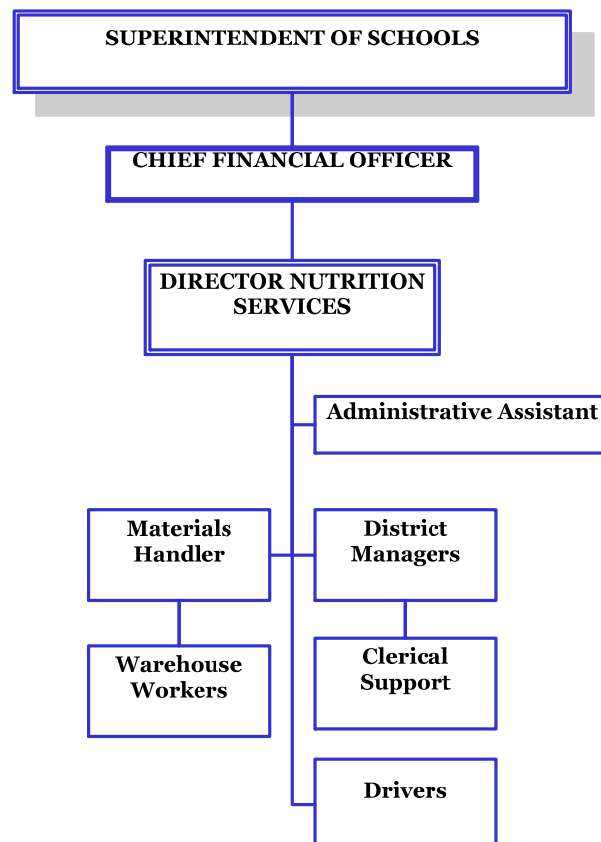
revenues support the cost of labor and benefits for 170 nutrition service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

#### Indicators of Demand:

- The Nutrition Services program serves approximately 10,000 meals daily, including 7,200+ full lunches and 2,000+ breakfasts.
- The Nutrition Services program produces food at 5 Regional kitchens, which serve 48 schools and four Head Start Programs.
- The Nutrition Services program provides after-school snacks at 24 sites.

#### Goals:

- Plans to aggressively increase and promote healthy meal options for students.
- Will assess options; evaluate strengths and weaknesses that will enhance food quality and nutritional content.
- Will continue to evolve and evaluate production kitchen preparation and delivery service model.





## District Organizational Operating Departments (continued)

### Academic General Administration

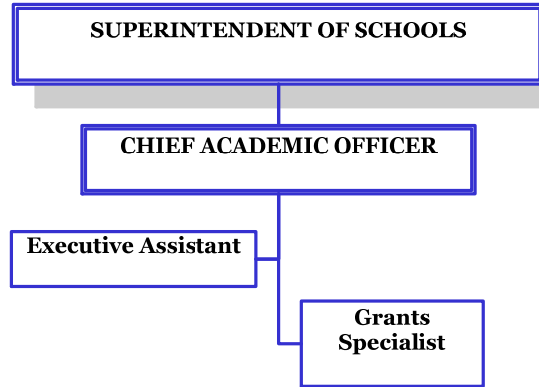
#### CHIEF ACADEMIC OFFICER (603)

*Chief Academic Officer:* Ellen Miller-Brown, Ph.D.

**Purpose:** This budget provides for the office of the Deputy Superintendent who supports BVSD schools and educational programs.

**Goals:** To ensure that the goals of the board of education are realized:

- **Achievement Goal:** Increase student achievement in all Content areas through curriculum and instruction that is rigorous and relevant.
- **Equity Goal:** Narrow the achievement gap in all content areas for English language learners, identified special education students, students receiving meal assistance and Latino students whose home language is English.
- **Climate Goal:** Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals.



#### OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

*Department Head:* Bee Valacek

**Purpose:** Manages grant and other fund raising programs for the district including: developing special projects and writing grants; performing grants research; record keeping and reporting; providing related services and assistance to other grant writers in the district; coordinating board/district review/approval of all grants; acting as liaison to other institutions, organizations, and governmental agencies providing services to BVSD or collaborating on projects.

**Indicators of Demand:**

- Major federal/state entitlement grants, federal/state discretionary grants, private sector funding (corporate/foundation), community partnerships and special projects.
- Providing support for the writing of state, federal and private grant opportunities.



## District Organizational Operating Departments (continued)

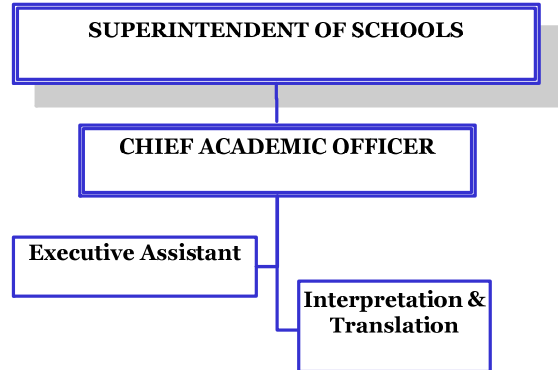
### Academic General Administration (continued)

#### DISTRICT-WIDE EQUITY WORK (635)

*Chief Academic Officer:* Ellen Miller-Brown, Ph.D.

**Purpose:** Included in the Chief Academic Officer's responsibilities is the oversight of the district's Equity initiatives to ensure the district motto—Excellence and Equity—is realized for every student and his/her family.

**Indicators of Demand:** BVSD has persistent opportunity and achievement gaps as is shown through enrollment patterns in advanced coursework, CSAP scores, graduation rates, dropout rates and more. To address those issues and more, Equity Initiatives have been created over the years: Boulder Valley Safe Schools Coalition, community liaisons, DLT planning, equity administrator cohort, Equity Advisory Committee, equity initiatives oversight, Equity Teacher Cohort, Family Engagement, fees, American Indian initiatives, oversight of and professional development for counselors, Positive Behavior Support, Parent Engagement Network, school climate liaisons and equity administrator, Student Accountability Advisory Committee, student and family discrimination complaint officer, youth leadership conferences. Staff, students, parents and community members are engaged in the initiatives in an attempt to eliminate the gaps for every student.



#### OFFICE OF INTERPRETATION AND TRANSLATION

*Department Head:* Adriana Hodges

**Indicators of Demand:** Over 71 languages are spoken by families in our district; 9.1 percent of those families require oral interpretation or written translation in order to comprehend and become engaged in the educational system and their student's progress. The Coordinator of Interpretation and Translation is employed to coordinate and often provide all district and school requests for interpretation and translation.



## District Organizational Operating Departments (continued)

### Academic General Administration (continued)

#### HEALTH SERVICES (698)

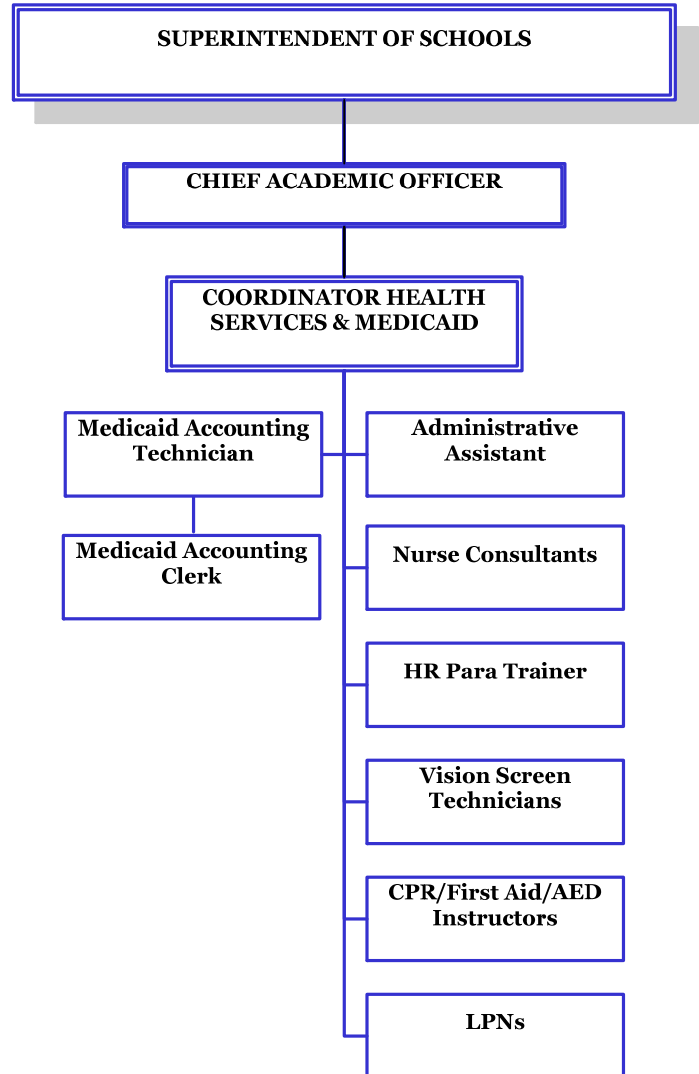
*Department Head:* Susan Rowley, RN, MS, CPNP

**Purpose:** Health Services administers the student health program and district medical emergency response system (Emergency Response Teams); provides training and supervision of lay persons who perform medical procedures, administers medications, maintains student health information and participates in the Collaborative School Health Endeavors district wide. Other duties include care planning for students with identified serious health conditions, creating health reports for special education evaluations, and administration of the School Medicaid, district CPR, First Aid and AED (defibrillator) programs.

**Indicators of Demand:** Services provided to all BVSD students as indicated including:

Service Provided	Students Served in 2009-2010
Vision screening	16,801
Dental Screening	1,742
Healthroom Visits	86,380
Administered Medication (daily)	185
Individual Healthcare Plans	1,004
Identified Health Conditions	6,217
SPED Health Reports	1,004
504 health care plans	206
Resource Nurse Case Mgmt	65

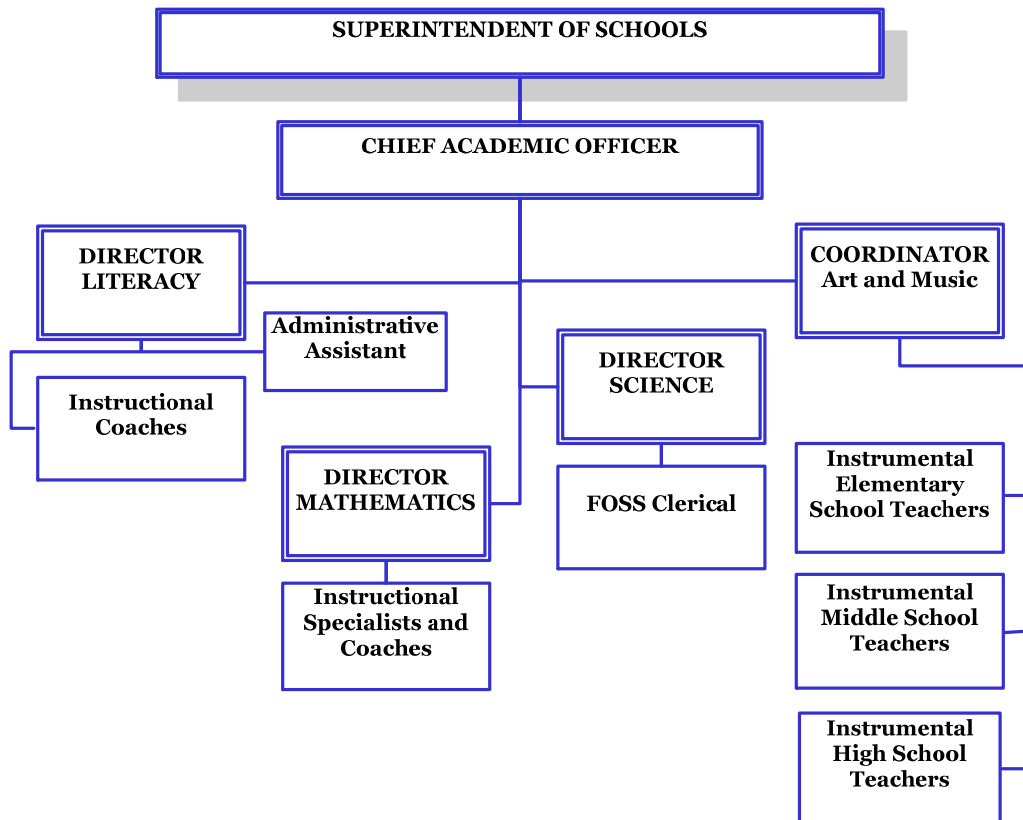
**Goals:** Empowering all students to access educational opportunities by reducing health barriers. "Healthy kids are better learners," is our motto.





## District Organizational Operating Departments (continued)

### Division of Curriculum, Assessment & Instruction





## District Organizational Operating Departments (continued)

### Division of Curriculum, Assessment & Instruction (continued)

#### **CURRICULUM, ASSESSMENT & INSTRUCTION**

**Literacy (634), Mathematics (636), Science (637), Art & Music (631/632), Health & PE (633/630), Social Studies (638), World Languages**

*Chief Academic Officer:* Ellen Miller-Brown, Ph.D.

**Purpose:** Curriculum, Assessment & Instruction provides leadership, direction, and support for:

- Curriculum - reviewing, revising, and implementing the district's K-12 curriculum with coordinator support in areas of social studies, world language, physical education, health and fine arts.
- Teacher professional development - coordinating professional learning opportunities for certified staff.
- Literacy - implementing the district's K-12 literacy programs, including the requirements of the Colorado Basic Literacy Act.
- Math - implementing the district's K-12 math program.
- Science - implementing the district's PK-12 science program including the FOSS Science Program Center that provides schools with training and materials to implement the FOSS Science program.
- Title 2 Highly Qualified Staff Federal Grant
- Learning Materials Center – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials.



#### **Goals:**

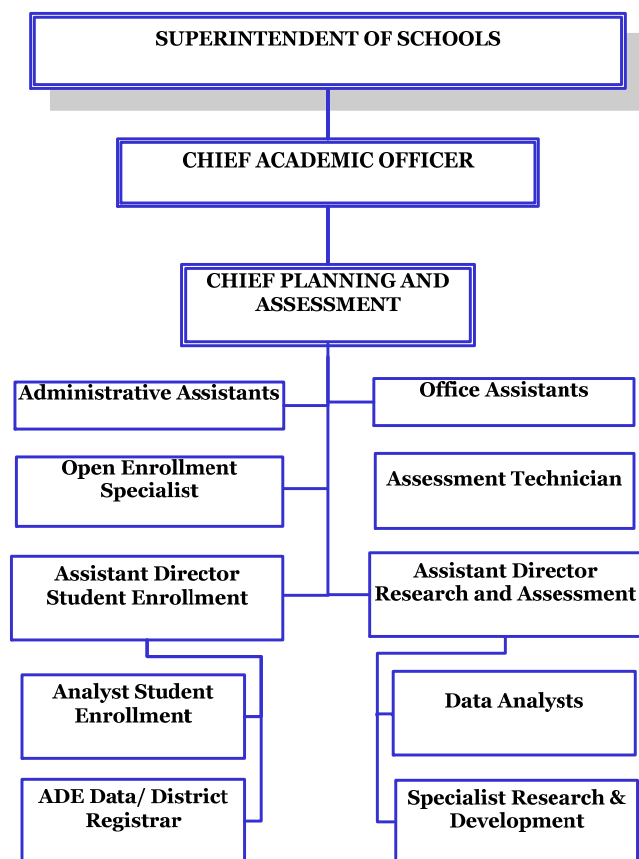
- Implement a system that will provide time during the school day on a regular basis for teachers to achieve TIES goals.
- Revise curriculum for each content area that:
  - Ensures a personally relevant, culturally-responsive curriculum.
  - Includes an assessment continuum to monitor, intervene and extend learning to on-grade- level or above.
- Clearly articulate and implement a system of interventions that supports high quality instruction for students that need additional support to reach proficiency.
- Create a system for identifying students that need interventions.
- Eliminate remedial and low level courses and implement support structures for ensuring student success as they access grade-level or above content.
- Engage community in discussions about the importance of high expectations for all students.

**Indicators of Demand:** Over 29,000 students and their 1,800 teachers need a system-wide curriculum that directs what students should know and be able to do based on national and state standards. National and state required assessments are coordinated out of this office as is the ongoing professional development required for the instructional use of the data from these assessments.



## District Organizational Operating Departments (continued)

### Planning and Assessment Department



#### PLANNING AND ASSESSMENT (608)

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

**Purpose:** Planning and Assessment is responsible for centralized student enrollment; coordinating the collection of data related to the District Improvement Plan; designing and conducting evaluations of programs, staff, and policies at the district and building level; screening research proposals from outside the district; and collecting and reporting graduation, dropout, suspension, and expulsion information. The department coordinates state-mandated testing and district survey administration, as well as state and federal accountability reporting such as Student October count, student end-of-year, and Adequate Yearly Progress. In addition to supporting schools in continuous improvement planning, the staff provides consultation and training to BVSD personnel in test administration, development, scoring and reporting, questionnaire construction, evaluation, design, and various others aspects of the collection, analysis and interpretation of data. The department conducts open enrollment and an online student enrollment process.

#### Goals:

- Provide leadership and service in the use of data to maximize student learning and achievement.
- Foster community collaboration and develop partnerships that promote district priorities and student achievement.
- Provide leadership and service in the use of data to promote understanding and to reduce discrepancies in achievement between groups of students.
- Provide service in evaluation of staff attitude and professional development to support hiring and retaining a high-quality, committed staff.
- Provide service toward managing assets responsibly by evaluating the utilization of district resources to enhance student achievement.
- Implement a planning and assessment process for continuous improvement.

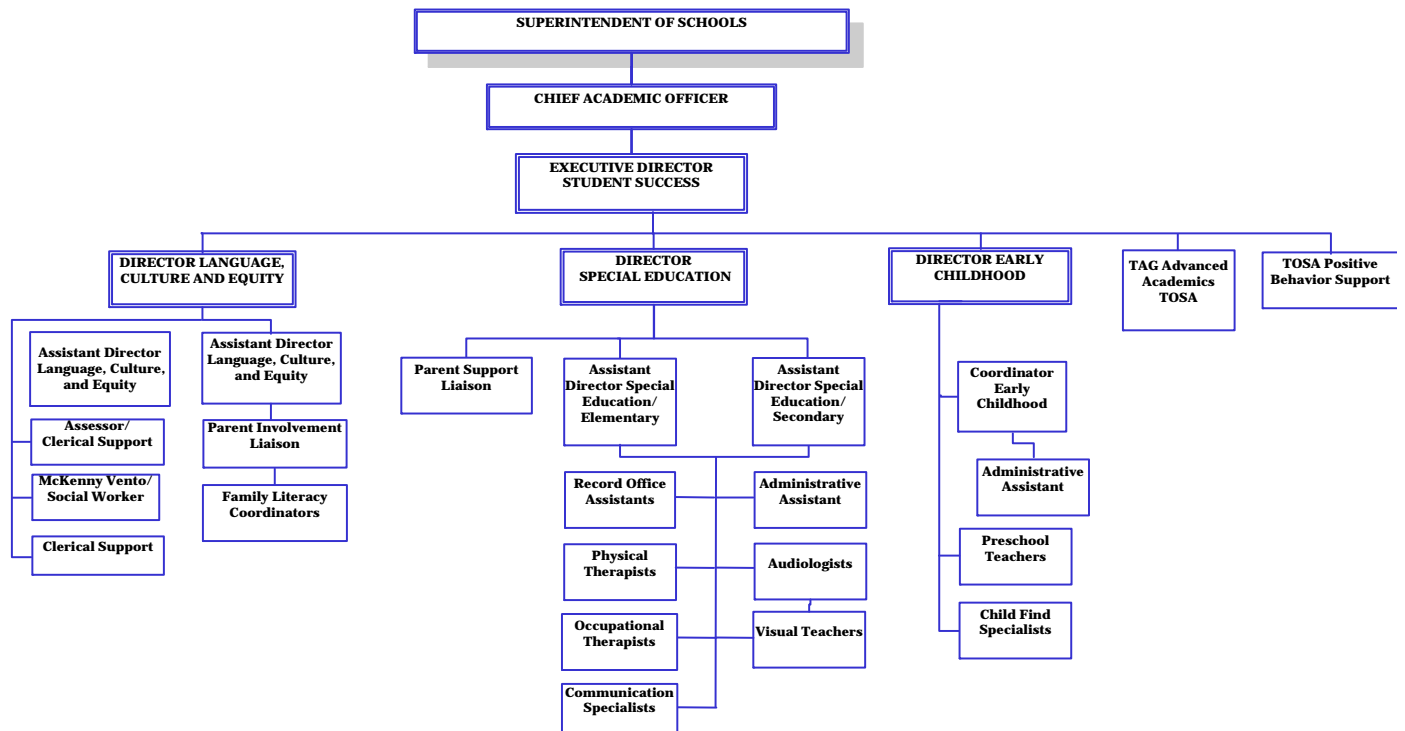
#### Indicators of Demand:

- Improvement planning data needs from schools, central administration, and board; state and federal accountability testing and reporting; state law related to open enrollment; research, planning, and evaluation needs of the district involving design, data collection and analysis; and interpretation and reporting.



## District Organizational Operating Departments (continued)

### Student Success Department





## District Organizational Operating Departments (continued)

<b>Student Success Department (continued)</b>
---

### **STUDENT SUCCESS (613)**

*Executive Director of Student Success: Karen Daly*

---

**Purpose:** The department for Student Success is a school and district leadership structure which provides guidance for research-based practices that supports and services first-rate learning for English language learners, Title 1, talented and gifted, and special education students, and all students who are underperforming in our district. It is designed to help teachers and service providers develop the knowledge, aspirations, skills, abilities and behaviors necessary to address each student's unique needs.

**Goal:**

- To captivate all learners and eliminate the gap in any student's learning. To ensure that a well-organized, coherent system of quality classrooms, assessments and interventions exist and that resources are allocated differentially and managed with the intent to provide the support closest to the child in the classroom.

### **SPECIAL EDUCATION (611)**

*Department Head: Kim Bane*

---

**Purpose:** Under federal and state regulations, the Boulder Valley School District is required to seek out and identify all potentially disabled students from 3 to 21 years of age, and to provide individualized education services (instructional and educationally related services) for these students, who qualify for services under state and federal guidelines for students with disabilities. Services are provided in accordance with federal and state law and serve the disability conditions as defined by the State of Colorado.

**Indicators of Demand**

- The number of disabled students identified and served each year is approximately 2,900. Homebound instruction is provided for approximately 10 students per year.

### **LANGUAGE, CULTURE & EQUITY (616)**

*Department Head: Catalina Martis*

---

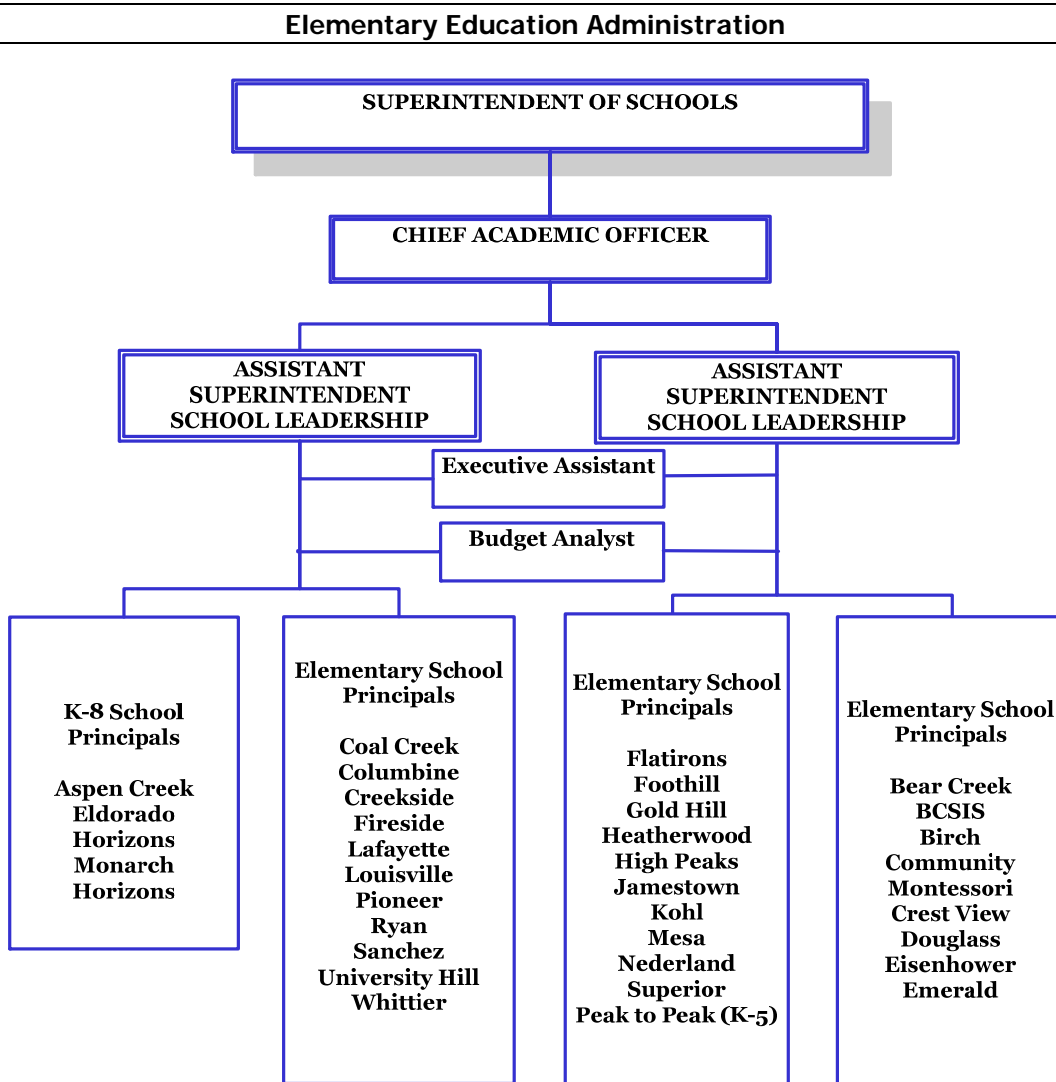
**Purpose:** Under federal and state regulations the district is required to identify, assess, and provide English language acquisition services to identify limited English proficient students. The General Operating Fund moneys allocated to the department of Language, Culture, and Equity are primarily dedicated to the provision of instructional and support services for English language learners.

**Indicators of Demand:**

- Approximately 2,400 second language students are not yet fully English proficient.



## District Organizational Operating Departments (continued)



### ELEMENTARY SCHOOL LEADERSHIP (617)

*Assistant Superintendents for School Leadership:* Von Sheppard (Elem.), Sandy Ripplinger (Elem. & K8)

**Purpose:** The elementary school leadership budget provides funds for activities coordination and general assistance to elementary schools. In addition, the budget provides support for unforeseen school needs, and planned improvements in schools and the district.

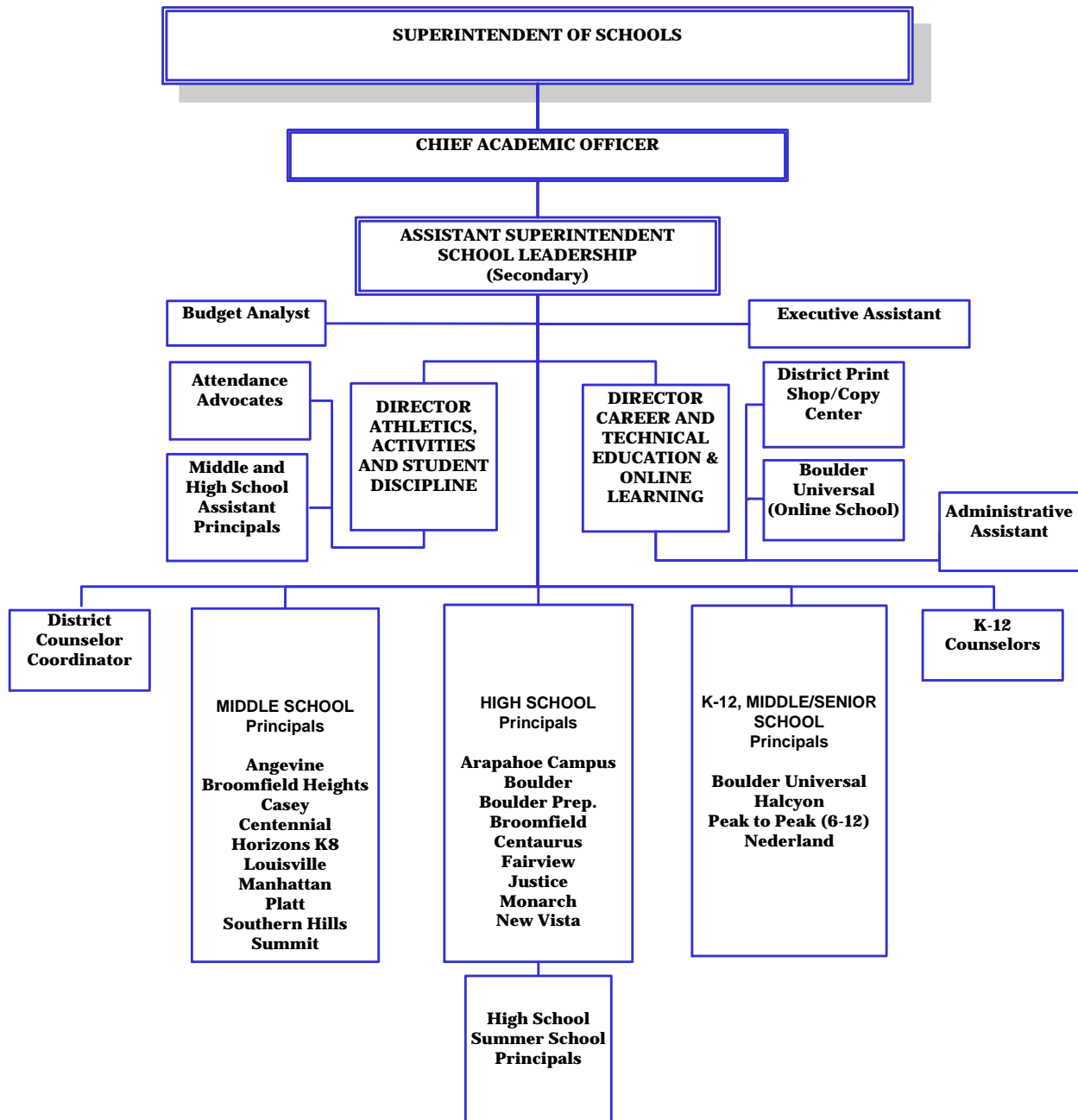
**Indicators of Demand:**

- Support and technical assistance are provided for schools, administration, organizational development, and continuous improvement in the district and its elementary schools.



## District Organizational Operating Departments (continued)

### Secondary Education Administration





## District Organizational Operating Departments (continued)

### Secondary Education Administration (continued)

#### SECONDARY SCHOOL LEADERSHIP (619)

*Assistant Superintendent for School Leadership:* Deirdre M. Pilch, Ed.D. (Secondary)

**Purpose:** Secondary administration provides funds for staffing, instruction, support, activities coordination, general assistance, and supervision for secondary schools, district Athletics and Activities, Career and Technical Education and Online Learning. Resources are provided for expenditures of these functions and the local school improvement efforts.

**Indicators of Demand:**

- Support and technical assistance are provided for schools, administrators, community groups, and the accountability process across the district.

#### ATHLETICS, ACTIVITIES, AND STUDENT DISCIPLINE (609)

*Department Head:* Michele DeBerry

**Purpose:** Manage secondary athletics, K-12 intramural and activity programs including allocation and oversight of Fund 16. Assist school administration conducting school discipline through restorative practices. Support school attendance policies and practices which lead to maximum student time in class.

**Indicators of Demand:**

- Fund 16 management
- Discipline data
- Attendance data
- Truancy case load

#### CAREER AND TECHNICAL EDUCATION (609)

*Department Head:* Kurt LeVasseur

**Purpose:** Career and Technical Education (CTE) is responsible for planning, developing and promoting CTE programs for BVSD students and assures compliance with Colorado Community College System regulations for Career and Technical Act (CTA) reimbursement, Perkins funding, CTE program approvals, and teacher CTE endorsement. Currently there are 21 high school CTE programs instructed by 23 teachers in six district high schools and 9 additional high school CTE programs instructed by 13 teachers at the Career and Technical Education Center (CTEC). Adults may also enroll in CTEC programs with a tuition fee on a space-available basis.

**Indicators of Demand:**

- Legislative designation, labor market data and secondary student demand.



## District Organizational Operating Departments (continued)

<b>Secondary Education Administration (continued)</b>
---

### **ONLINE LEARNING (625)**

*Department Head:* Kurt LeVasseur

---

**Purpose:** Online learning reduces student loss by providing flexible full-time online options through Boulder Universal (BU), responds to failed courses with online credit recovery (CR), extends the school day and year keeping students at grade level, augments course availability, allows for self-paced learning, and offers alternatives to students who struggle within traditional learning environments. Brick and mortar schools are supported in creating relevant and interesting blended learning environments and reducing teacher substitutes through online professional development.

**Indicators of Demand:**

- October 1 Count, D & F list, substitute teachers and student demand

### **DISTRICT PRINT SHOP/COPY CENTER (792)**

*Department Head:* Joan Bludorn; District Print Shop Manager: Peggy Slater

---

**Purpose:** Associated with the Graphic Communications program, the training facility also functions as the district's production printing service.

**Indicators of Demand:**

- Services to all central office departments, schools, and district-sponsored programs.

## OUR SCHOOL DISTRICT (continued)

OUR SCHOOLS .....	117
SCHOOL LEADERSHIP .....	117
ANGEVINE MIDDLE .....	118
ARAPAHOE CAMPUS .....	119
ASPEN CREEK K-8 .....	121
BOULDER COMMUNITY SCHOOL OF INTEGRATED STUDIES (BCSIS) .....	122
BEAR CREEK ELEMENTARY .....	123
BIRCH ELEMENTARY .....	124
BOULDER HIGH .....	125
BOULDER PREPARATORY HIGH SCHOOL .....	126
BOULDER UNIVERSAL .....	127
BROOMFIELD HEIGHTS MIDDLE .....	128
BROOMFIELD HIGH .....	129
CASEY MIDDLE .....	130
CENTAURUS HIGH .....	131
CENTENNIAL MIDDLE .....	132
COAL CREEK ELEMENTARY .....	133
COLUMBINE ELEMENTARY .....	134
COMMUNITY MONTESSORI .....	135
CREEKSIDE ELEMENTARY .....	136
CREST VIEW ELEMENTARY .....	137
DOUGLASS ELEMENTARY .....	138
EISENHOWER ELEMENTARY .....	139
ELDORADO K-8 .....	140
EMERALD ELEMENTARY .....	141
FAIRVIEW HIGH .....	142
FIRESIDE ELEMENTARY .....	143
FLATIRONS ELEMENTARY .....	144
FOOTHILL ELEMENTARY .....	145
GOLD HILL ELEMENTARY .....	146
HALCYON MIDDLE-SENIOR .....	147
HEATHERWOOD ELEMENTARY .....	148
HIGH PEAKS ELEMENTARY .....	149
HORIZONS K-8 .....	150
JAMESTOWN ELEMENTARY .....	151
JUSTICE HIGH .....	152
KOHL ELEMENTARY .....	153
LAFAYETTE ELEMENTARY .....	154
LOUISVILLE ELEMENTARY .....	155
LOUISVILLE MIDDLE .....	156
MANHATTAN SCHOOL OF ARTS & ACADEMICS .....	157
MESA ELEMENTARY .....	158
MONARCH HIGH .....	159
MONARCH K-8 .....	160



## OUR SCHOOL DISTRICT (continued)

NEDERLAND ELEMENTARY .....	161
NEDERLAND MIDDLE-SENIOR .....	162
NEW VISTA HIGH .....	163
PEAK TO PEAK CHARTER .....	164
ESCUELA BILINGUE PIONEER ELEMENTARY .....	165
NEVIN PLATT MIDDLE .....	166
BARNARD D. RYAN ELEMENTARY .....	167
ALICIA SANCHEZ ELEMENTARY .....	168
SOUTHERN HILL MIDDLE .....	169
SUMMIT MIDDLE CHARTER .....	170
SUPERIOR ELEMENTARY .....	171
UNIVERSITY HILL ELEMENTARY .....	172
WHITTIER INTERNATIONAL ELEMENTARY .....	173



## OUR SCHOOL DISTRICT (continued)

### Our Schools

#### School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)			K-8, Middle/Senior, & K-12		
Principal	# of Students Enrolled		Principal	# of Students Enrolled	
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	294	Aspen Creek K-8	Brett Linvingston	912
Bear Creek	Kent Cruger	384	Eldorado K-8	Robyn Hamasaki	957
Birch	Tracy Stegall	404	Halcyon	Matthew Dudek	11
Coal Creek	John Kiemele	433	Monarch K-8	Khara West (Interim)	772
Columbine	Guillermo Medina	359	Nederland Middle/Senior	Lynn Donnelly	325
Community Montessori	Marlene Skovsted	259	Boulder Universal	Kurt LeVasseur	0
Creekside	Alejandra Sotiros	331	<b>Total</b>	<b>2,977</b>	
Crest View	Ned Levine	619	<b>Middle Schools (6-8)</b>		
Douglass	Jonathan Wolfer	450	Angevine	Mike Medina	543
Eisenhower	Charles Serns, Ph.D.	438	Broomfield Heights	Nancy Vaughn	509
Emerald	David Tanaka	342	Casey	Alson Boggs	396
Fireside	Pat Heinz-Pribyl	399	Centennial	Cheryl Scott	569
Flatirons	Scott Boesel	284	Louisville	Adam Fels	588
Foothill	Melisa Potes	567	Manhattan School of Arts & Academics	Robbyn Fernandez	495
Gold Hill	Kelley King	26	Nevin Platt	Kevin Gates, Ph.D.	527
Heatherwood	Larry Orobona	361	Southern Hills	Terry Gillach	535
High Peaks	Lora de la Cruz	288	<b>Total</b>	<b>4,162</b>	
Jamestown	Kelley King	31	<b>High Schools (9-12)</b>		
Kohl	Cindy Kaier	448	Arapahoe Campus	Joan Bludorn	150
Lafayette	Stephanie Jackman	626	Boulder	Kevin Braney	1,754
Louisville	Jennifer Rocke	472	Broomfield	Ginger Ramsey	1,410
Mesa	Josh Baldner	364	Centaurus	Rhonda Haniford	1,033
Nederland	Debra Benitez	261	Fairview	Donald Stensrud	1,952
Escuela Bilingüe Pioneer	Miguel Villalon	402	Monarch	Jerry Lee Anderson	1,511
Barnard D. Ryan	Tobey Bassoff	396	New Vista	Kirk Quitter	282
Alicia Sanchez	Doris Candelarie	289	<b>Total</b>	<b>8,092</b>	
Superior	Mary Hausermann	630	<b>Charter Schools</b>		
University Hill	Leonora Velasquez	306	Boulder Preparatory High	Andre Adell	125
Whittier International	Becky Escamilla	330	Horizons K-8	Sonny Zinn	332
<b>Total</b>	<b>10,793</b>		Peak to Peak K-12	Anthony Fontana	1,442
			Summit Middle	David Finell	337
			Justice High	Jeremy Jimenez	110
			<b>Total</b>	<b>2,346</b>	

Note: Principals listed and # of Students Enrolled as of December 14, 2010



## Angevine Middle

1150 S. Boulder Rd., Lafayette, CO 80026

720-561-7100, Fax: 720-561-7101

Principal: Mike Medina

<http://bvds.org/schools/Angevine/Pages/default.aspx>



**Projected Enrollment: 543**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,961,122	
		non-SRA	SRA
Utilities:	-	\$ 162,130	\$ -
Regular Education:	28.271	2,031,153	45,389
Special Education:	9.298	511,734	1,000
Vocational Education:	-	-	-
English as a Second Language:	3.000	222,132	-
Extra Curricular Education:	-	25,147	-
Talented & Gifted:	1.220	87,670	-
Library Services:	1.000	78,653	5,000
School Administration:	6.000	471,617	12,290
Maintenance:	3.750	171,156	6,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,000
Student Support Services:	1.540	126,551	500
<b>TOTALS:</b>	<b>54.079</b>	<b>\$ 3,887,943</b>	<b>\$ 73,179</b>

Ethnicity		2010-2011
American Indian	1.8%	10
African American	.7%	4
Caucasian	52.1%	284
Asian	3.3%	18
Hispanic	37.8%	206
Native Hawaiian	.2%	1
Multi	4%	22
Gender		2010-2011
Female	48.1%	262
Male	51.9%	283
Special Programs		2010-2011
ELL	19.4%	106
Free/Reduced Lunch	47.1%	257
SPED	15%	82
504	1.7%	9

We are a student-centered middle school with an emphasis on academic achievement for all students. We offer a rich and challenging academic curriculum that is comprehensively supported. Angevine Middle School not only has a Pre-Engineering program, it also boasts vibrant and successful arts programs that include: an award winning visual arts program, musical arts (award winning choir, band and orchestra programs), performing arts (outstanding full theater productions), and practical arts (exemplary consumer and family science and technical arts departments). At Angevine, we feel that addressing the needs of the whole child by including creative and enriching experiences is essential to a comprehensive curriculum. Our talented teaching staff engages in data-driven professional learning communities that focus on student achievement and school goals. We offer a multitude of opportunities for students to become culturally competent global leaders who will be well prepared to be 21st Century Graduates.

We hope you come and visit Bobcat country soon! We know you'll find it to be a welcoming place where high student achievement and a real sense of belonging go hand-in-hand!

To review Colorado State Assessment results for Angevine Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4878&level=M>



**Arapahoe Campus  
(Arapahoe Ridge High)**

6600 E. Arapahoe Ave., Boulder, CO 80303  
720-561-5220, Fax: 720-561-5258  
Principal: Joan Bludorn

<http://bvsd.org/schools/arapahoe/Pages/default.aspx>

**Projected Enrollment: 150**



**DEMOGRAPHIC CHARACTERISTICS**

	Staff	Total Budget \$1,887,588	
		non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	9.606	702,972	23,292
Special Education:	4.630	355,920	-
Vocational Education:	-	-	-
English as a Second Language:	2.500	185,110	-
Extra Curricular Education:	-	29,562	-
Talented & Gifted:	0.030	1,003	-
Library Services:	0.875	55,034	-
School Administration:	4.717	414,226	2,299
Maintenance:	1.000	34,241	2,382
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	809
Student Support Services:	0.800	80,538	200
<b>TOTALS:</b>	<b>24.158</b>	<b>\$ 1,858,606</b>	<b>\$ 28,982</b>

Ethnicity		2010-2011
American Indian		0.00%
African American		1.5% 3
Caucasian		44.1% 90
Asian		3.4% 7
Latino/Hispanic		50% 102
Native Hawaiian		0
Multi		2% 2
Gender		2010-2011
Female		47.1% 96
Male		52.9% 108
Special Programs		2010-2011
ELL		28.9% 59
Free/Reduced Lunch		52.4% 107
SPED		30.9% 63
504		2% 4

This campus is called "Arapahoe Campus" and is home to Arapahoe Ridge High School and Boulder Technical Education Center. Arapahoe Ridge High School is a unique, highly personalized, high school designed to meet the needs of students who prefer a different approach to learning. Arapahoe Ridge students earn their high school diploma while enjoying smaller class sizes and a block schedule format; allowing time to concentrate on fewer subject areas concurrently. The student-friendly environment and instructional approach based on individual learning styles motivates students who have a gift or interest in a specific area and are not typically interested in the traditional academic approach, better preparing them for success after high school as a New Century Graduate.

All students who graduate from the Ridge program receive a technical certificate in one of the career areas offered at the Career and Technical Education Center (CTEC).

To review Colorado State Assessment results for Arapahoe Ridge High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0125&level=M>



**Arapahoe Campus** (continued)  
**(Boulder TEC)**

6600 E. Arapahoe Ave., Boulder, CO 80303

303-447-5220, Fax: 303-447-5258

Principal: Joan Bludorn

<http://bvsd.org/schools/arapahoe/Pages/default.aspx>



	Staff	Total Budget \$2,398,407	
		non-SRA	SRA
Utilities:	-	\$ 212,201	\$ -
Regular Education:	-	-	-
Special Education:	-	-	-
Vocational Education:	28.561	1,846,471	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	83,654	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	1.000	46,962	-
Maintenance:	4.500	209,119	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>34.061</b>	<b>\$ 2,398,407</b>	<b>\$ -</b>



## Aspen Creek K-8

Aspen Creek Dr., Broomfield, CO 80020

720-561-8000, Fax: 720-561-8001

Principal: Brett Livingston

<http://bvsd.org/schools/aspenecreek/Pages/default.aspx>

**Projected Enrollment: 912**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,100,858	
		non-SRA	SRA
Utilities:	-	\$ 139,925	\$ -
Regular Education:	45.678	3,220,968	-
Special Education:	13.317	752,260	78,028
Vocational Education:	-	-	704
English as a Second Language:	-	-	-
Extra Curricular Education:	-	30,184	-
Talented & Gifted:	0.480	16,051	-
Library Services:	1.000	78,653	3,512
School Administration:	6.125	465,267	3,484
Maintenance:	4.000	182,145	875
Health Room:	0.563	18,394	10,684
Curriculum/Staff Development:	-	-	608
Student Support Services:	1.200	98,610	506
<b>TOTALS:</b>	<b>72.363</b>	<b>\$ 5,002,457</b>	<b>\$ 98,401</b>

Ethnicity		2010-2011
American Indian	.3%	3
African American	1.4%	13
Caucasian	80%	733
Asian	4.5%	41
Hispanic	9.5%	87
Native Hawaiian		0
Multi	4.3%	39
Gender		2010-2011
Female	50.8%	465
Male	49.2%	451
Special Programs		2010-2011
ELL	.9%	8
Free/Reduced Lunch	8.8%	81
SPED	7.9%	72
504	1.4%	13

Our instructional program mirrors BVSD curriculum with a special emphasis on academic excellence, critical thinking and creative problem solving.

In the K-8 we will:

- Build long-term relationships with families.
- Work with students longitudinally over nine grade levels.
- Support young adolescence in a true middle school with teaming, advisory, and exploratory programming.
- Provide convenience for families.
- Help young adolescents build confidence as mentors, tutors, and leaders.
- Create ease of transition to middle school.

Programmatic Offerings:

Literacy (reading and writing), Social studies, Middle level socials, Math, Middle level advisory, Science, Middle level exploratory, Physical education, Middle level teaming Athletics, Technology, Music, Art, Clubs, Special Education, Talented and Gifted Education

To review Colorado State Assessment results for Aspen Creek K-8 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0441&level=E>



## Boulder Community School of Integrated Studies (BCSIS)

3995 E. Aurora, Boulder, CO 80303

720-561-6500, Fax: 720-561-6501

Principal: Phil Katsampes

<http://bvdsd.org/elementary/Pages/bcsis.aspx>



**Projected Enrollment: 294**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,624,972	
		non-SRA	SRA
Utilities:	-	\$ 36,650	\$ -
Regular Education:	15.494	1,085,876	22,199
Special Education:	1.910	146,892	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,809	-
Extra Curricular Education:	-	2,152	-
Talented & Gifted:	0.200	6,687	-
Library Services:	0.200	17,019	-
School Administration:	2.750	192,956	3,537
Maintenance:	1.250	61,274	2,155
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	3,908
Student Support Services:	0.300	12,522	-
<b>TOTALS:</b>	<b>22.804</b>	<b>\$ 1,593,173</b>	<b>\$ 31,799</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	0
African American	.7% 2
Caucasian	83.3% 250
Asian	4% 12
Hispanic	7.3% 22
Native Hawaiian	0
Multi	4.7% 14
<b>Gender</b>	<b>2010-2011</b>
Female	51.7% 155
Male	48.3% 145
<b>Special Programs</b>	<b>2010-2011</b>
ELL	3% 9
Free/Reduced Lunch	19.7% 59
SPED	7.7% 23
	504 .3% 1

BCSIS is a school created by parents and teachers to present the world to children through imagination and authentic experiences. The curriculum is designed to balance state standards with a carefully thought out educational program that fully integrates the arts with instruction. We use beautiful, natural materials and honor the rhythm of the day and of each child.

After kindergarten, the teacher remains with his or her class through grade three. Students then receive a different teacher to take them through grades four and five. This allows strong connections to be established between the school and home as the developmental changes of early childhood are experienced in both settings. The success of our school is possible only by working together as a community of parents and teachers.

Teachers work to apply current, research-based instructional strategies to ensure that children maximize their learning. It is important that our teachers have time for continued professional study and collaborative planning, so the week includes long days Monday through Thursday and an early release each Friday. Special education and talented and gifted programs enter into that collaborative planning.

To review Colorado State Assessment results for BCSIS, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0919&level=E>



## Bear Creek Elementary

2500 Table Mesa Dr., Boulder, CO 80305

720-561-3500, Fax: 720-561-3501

Principal: Kent Cruger

<http://bvdsd.org/schools/bearcreek/Pages/default.aspx>

**Projected Enrollment: 384**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,956,514	
		non-SRA	SRA
Utilities:	-	\$ 54,035	\$ -
Regular Education:	18.576	1,305,961	10,740
Special Education:	2.350	180,665	156
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.230	7,691	-
Library Services:	1.000	78,653	115
School Administration:	3.000	210,461	296
Maintenance:	1.750	83,249	975
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	590
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>27.469</b>	<b>\$ 1,943,642</b>	<b>\$ 12,872</b>

Ethnicity	2010-2011	
	Percentage	Count
American Indian	0.3%	1
African American	0.3%	1
Caucasian	76.3%	280
Asian	8.2%	30
Hispanic	6%	22
Native Hawaiian	.3%	1
Multi	8.7%	32
Gender	2010-2011	
	Percentage	Count
Female	47.1%	173
Male	52.9%	194
Special Programs	2010-2011	
	Percentage	Count
ELL	2.5%	9
Free/Reduced Lunch	3.6%	13
SPED	4.9%	18
504	.3%	1

Bear Creek Elementary School is a dynamic, innovative focus school that emphasizes the multifaceted cognitive and conceptual connections among mathematics, science and music. The program is supported by a partnership with faculty at several schools and departments at the University of Colorado. A high priority is placed on a rich language arts experience as a solid foundation in literacy skills. Students are enveloped in an investigative and creative classroom culture that develops thinking skills and evokes the use of critical thinking.

Bear Creek provides learning experiences that challenge students to excel to their maximum potential. We strive to stimulate intellectual curiosity and love of learning in children. During the acquisition of skills and knowledge, students are encouraged to ask questions, take risks, and be willing to make mistakes in their quest for greater understanding. The school helps students to develop successful relationships with peers and creates an environment in which students can feel both self-assured and accepting of others. Fine and performing arts are integral parts of the education at Bear Creek. The school's physical education classes place an emphasis on physical fitness, individual and team sports and sportsmanship. Excellent media and technology resources are available. Bear Creek provides support and assistance to meet the needs of all students. Special services are available for students who are talented and gifted, and students with disabilities.

Bear Creek emphasizes the importance of respecting and valuing individual differences and appreciating cultural plurality.

To review Colorado State Assessment results for Bear Creek Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0652&level=E>



## Birch Elementary

1035 Birch, Broomfield CO 80020  
720-561-8800, Fax: 720-561-8801  
Principal: Tracy Stegall

<http://bvds.org/schools/birch/Pages/default.aspx>

**Projected Enrollment: 404**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,431,653	
		non-SRA	SRA
Utilities:	-	\$ 81,441	\$ -
Regular Education:	22.771	1,629,589	28,902
Special Education:	3.622	191,002	-
Vocational Education:	-	-	-
English as a Second Language:	1.100	81,449	-
Extra Curricular Education:	-	4,909	-
Talented & Gifted:	0.250	8,361	-
Library Services:	1.000	78,653	-
School Administration:	3.125	206,731	-
Maintenance:	2.000	94,238	2,626
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	5,358
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>34.431</b>	<b>\$ 2,394,767</b>	<b>\$ 36,886</b>

Ethnicity		2010-2011
American Indian	.7%	3
African American	1.4%	6
Caucasian	66.1%	293
Asian	2.9%	13
Hispanic	22.3%	99
Native Hawaiian	0	
Multi	6.5%	29
Gender		2010-2011
Female	49.9%	221
Male	50.1%	222
Special Programs		2010-2011
ELL	8.6%	38
Free/Reduced Lunch	28.9%	128
SPED	12.9%	57
504	.7%	3

Although Birch Elementary School is considered to be a traditional neighborhood school, we offer a wide scope of learning opportunities and a variety of instructional strategies to meet the learning styles of its individual students. These strategies include hands-on projects, inquiry-based learning, real life math application and integrated thematic instruction. As a result, Birch has stimulated student interest and has fostered a love for learning within the community which is evidenced by the many high achievements of our students.

In addition to the academic strategies, students also have access to a wide variety of fine arts opportunities through which to express themselves and demonstrate their gifts. These include instrumental music, general music, Birchoir, bell choir, art club, art classes, student musicals, and talent shows. At Birch, student need is the driving force behind instruction. In order to meet these needs, our teachers differentiate within the classroom. Special services are available for students with disabilities and for those who are talented and gifted. Also, Birch provides small group reading opportunities and instruction targeted at the student's individual reading level through the literacy program.

Finally, the element that serves as the adhesive for our school is the community. Birch is truly a neighborhood school, and the vast majority of our students come from the immediate area. Birch students are wonderful children who come to school each day enthused and ready to learn.

To review Colorado State Assessment results for Birch Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0872&level=E>



## Boulder High

1604 Arapahoe Ave., Boulder, CO 80302

720-561-2200, Fax: 720-561-5317

Principal: Kevin Braney

<http://schools.bvsd.org/boulderhigh/default.aspx>

**Projected Enrollment: 1,754**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$9,044,210	
		non-SRA	SRA
Utilities:	-	\$ 314,859	\$ -
Regular Education:	75.602	5,571,594	162,776
Special Education:	12.878	786,790	4,662
Vocational Education:	0.800	59,235	-
English as a Second Language:	3.300	244,345	-
Extra Curricular Education:	-	111,222	-
Talented & Gifted:	0.444	22,732	-
Library Services:	2.000	120,541	-
School Administration:	11.750	792,755	15,675
Maintenance:	10.500	438,706	15,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	6,697
Student Support Services:	4.900	376,229	392
<b>TOTALS:</b>	<b>122.174</b>	<b>\$ 8,839,008</b>	<b>\$ 205,202</b>

Ethnicity		2010-2011
American Indian	.2%	4
African American	2%	36
Caucasian	73.5%	1305
Asian	4.3%	76
Hispanic	16.6%	295
Native Hawaiian	.1%	2
Multi	3.2%	57
Gender		2010-2011
Female	50.2%	891
Male	49.8%	884
Special Programs		2010-2011
ELL	6.1%	109
Free/Reduced Lunch	16.6%	294
SPED	7.8%	139
504	3.8%	68

Founded in 1875 as part of the University of Colorado, Boulder High is one of Colorado's oldest and finest high schools, maintaining strong traditions in academic, athletics, fine arts, and activities.

Boulder High is enriched by its diverse population and beautiful urban setting. Students access CU's libraries, the World Affairs Conference, and cultural community activities regularly.

Boulder High provides honors courses in all academic areas and has one of the most comprehensive and successful Advanced Placement (AP) programs in the state, offering 24 different AP courses. The District's largest English as a Second Language program is an integral part of Boulder High, serving students from 30 countries speaking 26 languages.

Athletic programs regularly compete for and win championships. Visual and performing arts have an excellent reputation. The pottery, photography, and video- production studios and the science labs are state-of-the-art. BHS offers five foreign languages: Spanish, French, German, Japanese, and Latin. An Italian language after-school enrichment program is also available.

Student support programs, such as the Opportunity Zone (aka "O-Zone"), Connections, Tutor Activity Period (TAP), ESL Study Skills, and Hispanic Study Skills, all help to give students extra support in academics and/or catch-up on course credit.

To review Colorado State Assessment results for Boulder High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0924&level=H>



## Boulder Preparatory High School

5075 Chaparral Ct., Boulder, CO 80301

(303) 545-6186, Fax (303) 545-6187

Dean: Andre Adeli

<http://www.boulderprep.org/>

**Projected Enrollment: 125**



### DEMOGRAPHIC CHARACTERISTICS

	<b>Total Budget \$1,119,421</b>	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	708,381
Special Education:	76,854	-
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	82,767
General Administration Support:	-	-
Business Services:	-	48,351
School Administration:	-	51,391
Maintenance:	-	20,549
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	22,000
Central Support Services:	-	-
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	109,128
<b>TOTALS:</b>	<b>\$ 76,854</b>	<b>\$ 1,042,567</b>

<i>Ethnicity</i>	<b>2010-2011</b>	
American Indian	3.5%	5
African American	1.4%	2
Caucasian	41.5%	59
Asian	1.4%	2
Hispanic	43.7%	62
Native Hawaiian	.7%	1
Multi	7.7%	11
<i>Gender</i>	<b>2010-2011</b>	
Female	43.7%	62
Male	56.3%	80
<i>Special Programs</i>	<b>2010-2011</b>	
ELL	1.4%	2
Free/Reduced Lunch	46.5%	66
SPED	8.5%	12
504	.7%	1

Boulder Preparatory High School began as a charter school in 1997 with 12 students in a jury room at the Boulder County Courthouse and now serves over 150 students annually. Many of our students are labeled "At-Risk" and come from difficult backgrounds with suspensions, expulsions, adjudications, broken and abusive families, behavioral disorders, or substance abuse issues. Some come to Boulder Prep just to get away from the larger public high schools.

With a student to staff ratio of 9:1, our students receive extensive personalized attention and the academic benefits of small classrooms and diverse curricula. We are a year-round school, consisting of four 8-week blocks and one 6-week summer block. Boulder Prep provides small classes averaging 15 students, and offers an innovative college preparatory program. One of the requirements for graduation is acceptance to college.

Boulder Prep provides a small, safe, academic setting with caring adults so we can "recover" some of the "throw-away" youth, because they have the potential to become exceptional citizens and leaders when presented with opportunities for education. Over the years we have seen many students transform from Youth-At-Risk into Youth-Of-Promise.

To review Colorado State Assessment results for Boulder Preparatory High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=0934&level=H>



## Boulder Universal

720-561-6500, Fax: 720-561-6501

Principal: Kurt LeVasseur

<http://bvsd.org/boulderuniversal/Pages/>



### Projected Enrollment: 0

Boulder Universal (BU), Boulder Valley School District's innovated new online public school, serves grades K-12 with rigorous, interactive, media-rich online curricula fully aligned with state standards and district curriculum. Boulder Universal's online classes are fun, interactive and involve many of the same technologies students already use in their life outside of school. Although the coursework is delivered via the internet, students engage and interact with an actual teacher and classmates from across the country in a virtual setting. Full-time, part-time or hybrid enrollment options allow students optimal choices and flexibility while also extending their instructional day and year. BU offers more than 150 middle school and high school courses including advanced placement and credit recovery.

Students enroll in BU and its courses for a variety of reasons:

- the courses they wish to take are not offered at their brick and mortar school
- struggles within the traditional brick and mortar learning environment
- augmentation of a home based educational program
- advanced coursework for gifted students
- opportunity to move beyond grade level by taking classes year-round
- remain a BVSD student through extended travel out of state or country
- physical inability to attend school
- social anxiety/phobia
- 5<sup>th</sup> year seniors
- Returning drop out
- curriculum compacting so a student may complete coursework in a shorter time period
- flexibility to participate in music or sports at a very high levels, pursue a career choice or to work at a job outside of school

BU students can learn at their own pace, at any time or at any place. District online mentors are assigned to individual students to coach students through their coursework, serve as a liaison to handle any processing issues with coursework and other schools and provide local student support and oversight ensuring student success. Live teachers actively communicate with students providing timely feedback and instruction within the course content. BU is implementing intentional community by building in activities that offer students the opportunity to interact socially. In addition, ongoing support and workshops for parents will be provided so they can be active partners in their child's online learning experience. Tuition is free for full-time, as well as qualifying part-time, BU students; however some fees may apply for other students.



## Broomfield Heights Middle

1555 Daphne St., Broomfield, CO 80020

720-561-5555, Fax: 720-561-8401

Principal: Nancy Vaughn

<http://schools.bvdsd.org/broomfieldheights/>

**Projected Enrollment: 509**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,136,583	
		non-SRA	SRA
Utilities:	-	\$ 101,913	\$ -
Regular Education:	25.410	1,839,268	35,933
Special Education:	6.878	325,655	906
Vocational Education:	-	-	-
English as a Second Language:	0.800	59,235	-
Extra Curricular Education:	-	23,678	-
Talented & Gifted:	0.200	6,687	340
Library Services:	1.000	78,653	3,399
School Administration:	4.750	347,879	1,058
Maintenance:	3.000	138,710	5,288
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,872
Student Support Services:	2.000	164,354	755
<b>TOTALS:</b>	<b>44.038</b>	<b>\$ 3,086,032</b>	<b>\$ 50,551</b>

Ethnicity	2010-2011
American Indian	.8% 4
African American	.4% 2
Caucasian	68.6% 361
Asian	6.7% 35
Hispanic	18.8% 99
Native Hawaiian	.2% 1
Multi	4.6% 24
Gender	2010-2011
Female	48.3% 254
Male	51.7% 272
Special Programs	2010-2011
ELL	4.8% 25
Free/Reduced Lunch	25.1% 132
SPED	13.3% 70
504	1.3% 7

Broomfield Heights Middle School, a neighborhood school serving grades 6-8, opened in 1983 with specific design characteristics that allow students to be part of a smaller "team" within the school. BHMS is a unique middle school because it promotes the middle school priorities of interdisciplinary teaming, advisor-advisee classes, and a wide range of exploratory choices and extracurricular activities. An active and involved parent community participates in maintaining a strong partnership between the home and school.

Students are challenged to excel through high academic standards with an emphasis on critical thinking and exploration. In addition to the required classes of language arts, science, social studies, math, physical education, and health, students choose from a variety of elective classes including world languages, art, drama, music, consumer and family studies, technology, and computer education. Three levels of math are taught at each grade level. Our technologically advanced learning environment offers three computer labs, including a literacy lab, math lab, and instructional lab, as well as multiple computer stations in the Library Media Center.

BHMS meets the needs of its diverse student population through small group and individualized programming. English Language Learners receive direct support from the ELL teacher, native language tutor, and an after-school ELL homework club. Special needs students are supported through resource classes, multi-intensive support, and a SIED program. Competitions, enrichment projects, and opportunities for acceleration are provided for talented and gifted students.

To review Colorado State Assessment results for Broomfield Heights Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1066&level=M>



## Broomfield High

#1 Eagle Way, Broomfield, CO 80020  
720-561-8100, Fax: 720-561-5390  
Principal: Ginger Ramsey

<http://bvsd.org/schools/broomfieldhigh/Pages/default.aspx>

**Projected Enrollment: 1,410**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$7,401,344	
		non-SRA	SRA
Utilities:	-	\$ 244,230	\$ -
Regular Education:	63.370	4,592,548	118,028
Special Education:	13.504	767,248	1,526
Vocational Education:	0.600	44,426	3,632
English as a Second Language:	1.200	88,851	-
Extra Curricular Education:	-	89,565	-
Talented & Gifted:	0.394	21,058	-
Library Services:	1.600	103,787	-
School Administration:	9.550	657,739	5,218
Maintenance:	8.850	375,343	9,541
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	747
Student Support Services:	3.600	275,617	2,240
<b>TOTALS:</b>	<b>102.668</b>	<b>\$ 7,260,412</b>	<b>\$ 140,932</b>

Ethnicity		2010-2011
American Indian	.8%	12
African American	.9%	13
Caucasian	79.6%	1144
Asian	4%	57
Hispanic	11.8%	169
Native Hawaiian	.1%	1
Multi	2.9%	41
Gender		2010-2011
Female	49.3%	709
Male	50.7%	728
Special Programs		2010-2011
ELL	2.6%	37
Free/Reduced Lunch	12.9%	186
SPED	7.5%	108
504	2%	29

Broomfield High School is truly a community high school. The support given to the school by parents and community members is exceptional. Broomfield High School students' academic successes are not only the school's priority, but also the priority of many adults in the community. As a comprehensive high school, Broomfield offers a balanced program of study to meet the various academic needs and interests of its students. Broomfield High School's course offerings include honors and Advanced Placement courses in many disciplines, fine arts courses and vocationally-focused courses.

A unique atmosphere of cooperation has been established in the Broomfield High School community. Together, the school and community discuss and solve issues that can improve the high school experience for all students. Broomfield High School's goal is to maintain that growing relationship and continue the tradition of excellence in all areas of the school's life.

To review Colorado State Assessment results for Broomfield High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1070&level=H>



## Casey Middle

1301 High St., Boulder, CO 80304  
720-561-2700, Fax: 720-561-2701  
Principal: Alison Boggs

<http://bvdsd.org/schools/Casey/Pages/default.aspx>



**Projected Enrollment: 396**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,798,105	
		non-SRA	SRA
Utilities:	-	\$ 47,979	\$ -
Regular Education:	22.125	1,591,150	20,323
Special Education:	4.126	249,456	-
Vocational Education:	-	-	-
English as a Second Language:	2.500	185,110	-
Extra Curricular Education:	-	6,972	-
Talented & Gifted:	0.160	5,351	-
Library Services:	0.856	67,375	1,204
School Administration:	4.500	348,703	500
Maintenance:	3.250	149,180	4,313
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	582
Student Support Services:	1.700	119,481	426
<b>TOTALS:</b>	<b>39.217</b>	<b>\$ 2,770,757</b>	<b>\$ 27,348</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	.7% 3
African American	1.4% 6
Caucasian	54.1% 238
Asian	1.6% 7
Hispanic	38.9% 171
Native Hawaiian	0
Multi	3.4% 15
<b>Gender</b>	<b>2010-2011</b>
Female	53.2% 234
Male	46.8% 206
<b>Special Programs</b>	<b>2010-2011</b>
ELL	22.5% 99
Free/Reduced Lunch	41.1% 181
SPED	11.1% 49
504	1.6% 7

Casey Middle School is a dynamic and exciting learning community of students, parents, and faculty from an array of cultures. At Casey, all students are challenged to thrive academically in a rigorous program that is relevant and future-oriented. Casey promises both challenging academics and a socially and emotionally nurturing environment valuing the uniqueness of each student. Casey offers a full range of academic and elective choices. As a Pre-Advanced Placement school, Casey offers students exposure to the Habits of Mind and study skills that prepare them for the advanced learning necessary for future success in an increasingly complex and changing world. We are a neighborhood school that hosts a focus program, Dual Immersion Bilingual, as well as a traditional middle school program. Some key features of our school are:

- A commitment to learning in depth through reading, writing, and discussion
- A highly ranked math program that provides students with the challenge needed to ensure high levels of growth over three years
- A continuum of English classes—from advanced English language arts to English as a Second Language (ESL) -- exists to support and challenge all students
- A bilingual program offering classes in Spanish language arts, Spanish reading and Spanish social studies to support bilingualism in both native Spanish and native English speaking students
- A Talented and Gifted (TAG) Program with an on-site coordinator
- Success for students of all language backgrounds in honors math and advanced language arts classes because Casey students receive extra support as needed.
- Traditional and unique electives, such as Leadership, Baile Folklórico and AVID, as well as after school activities like Hip-Hop Dance, Skiing and Outdoor Education, round out our instructional program.
- Families are involved through PTA, SIT, Casey Parents (a parent orientation meeting offered in Spanish).

To review Colorado State Assessment results for Casey Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1352&level=M>



## Centaurus High

10300 S. Boulder Rd., Lafayette, CO 80026

720-561-7500, Fax: 720-561-5368

Principal: Rhonda Haniford

<http://bvsd.org/schools/centaurus/Pages/default.aspx>

**Projected Enrollment: 1,033**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$6,288,354	
		non-SRA	SRA
Utilities:	-	\$ 249,580	\$ -
Regular Education:	49.883	3,616,959	113,478
Special Education:	12.504	690,391	3,712
Vocational Education:	0.400	29,619	6,518
English as a Second Language:	2.000	148,087	-
Extra Curricular Education:	-	99,024	-
Talented & Gifted:	1.494	110,957	-
Library Services:	1.050	80,278	-
School Administration:	8.753	590,561	4,705
Maintenance:	6.750	282,213	9,306
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,634
Student Support Services:	3.525	249,234	1,098
<b>TOTALS:</b>	<b>86.359</b>	<b>\$ 6,146,903</b>	<b>\$ 141,451</b>

Ethnicity		2010-2011
American Indian	.8%	8
African American	1.3%	13
Caucasian	59.7%	614
Asian	2.7%	28
Hispanic	31.6%	325
Native Hawaiian	0	
Multi	4%	41
Gender		2010-2011
Female	44%	453
Male	56%	576
Special Programs		2010-2011
ELL	7.6%	78
Free/Reduced Lunch	31.8%	327
SPED	12.6%	130
504	2%	21

Centaurus High School is an Engineering School, and an International Baccalaureate Focus School that provides an environment rich in academia. CHS also offers a wide range of Advanced Placement (AP) courses. Our AP and Honors programs, Fine Arts and Practical Arts programs, Pre-Engineering programs, and exceptional extra-curricular programs ensure that each of our students are prepared for a competitive future.

Our school's enrollment is just over 1,000 students, ensuring a learning community that is large enough to offer an array of courses and programs, yet small enough to provide individual academic guidance and assistance. We begin our community building in 9th grade with our unique Freshman Seminar and LINKS mentoring program.

AVID (Advancement Via Individual Determination), International Baccalaureate, and Pre-Engineering provide students the most rigorous courses in preparation for highly academic majors at the University level. Both AVID and Pre-Engineering classes are enhanced by partnerships with local universities and community mentors. The Engineering Partnership with the University of Colorado provides students the opportunity for guaranteed admission to the CU School of Engineering. The International Baccalaureate Diploma Program provides students with the academic preparation to compete nationally and internationally.

To review Colorado State Assessment results for Centaurus High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1380&level=H>



## Centennial Middle

2205 Norwood Ave., Boulder, CO 80304

720-561-5441, Fax: 720-561-2090

Principal: Cheryl Scott

<http://bvdsd.org/schools/Centennial/Pages/default.aspx>



**Projected Enrollment: 569**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,521,057	
		non-SRA	SRA
Utilities:	-	\$ 103,524	\$ -
Regular Education:	29.497	2,135,656	30,237
Special Education:	3.000	230,568	577
Vocational Education:	-	-	-
English as a Second Language:	2.700	199,918	-
Extra Curricular Education:	-	23,677	-
Talented & Gifted:	0.230	7,691	1,565
Library Services:	1.000	78,653	4,828
School Administration:	5.000	361,004	4,414
Maintenance:	3.000	138,192	4,013
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	6,436
Student Support Services:	2.300	189,004	1,100
<b>TOTALS:</b>	<b>46.727</b>	<b>\$ 3,467,887</b>	<b>\$ 53,170</b>

Ethnicity		2010-2011
American Indian	.4%	2
African American	.4%	2
Caucasian	65.8%	370
Asian	5.2%	29
Hispanic	23.3%	131
Native Hawaiian	.2%	1
Multi	4.8%	27
Gender		2010-2011
Female	52%	292
Male	48%	270
Special Programs		2010-2011
ELL	13.3%	75
Free/Reduced Lunch	21.3%	120
SPED	6.9%	39
	504	2.8% 16

Centennial Middle School is a neighborhood school that proudly offers an accomplished instructional program, an exceptional staff, personalized attention, a broad exploratory program, and a distinctive technology experience. We hold all students accountable to high academic expectations and a rigorous curriculum. The fundamental goals that drive our curriculum are mastery of basic skills, i.e. reading, writing and mathematics; command of problem solving skills that underline success in the academic and real world; development of good study habits; planning skills and study skills; exploration of different courses and activities; and understanding one's self and one's relationship to others.

Components of the school include a strong emphasis on maintaining small class size, interdisciplinary team teaching, and teaming of students. Centennial also offers honors classes in language arts and mathematics. We provide Talented and Gifted, At-Risk, and Special Education services. We also provide an array of extra-curricular activities over and above the district.

To review Colorado State Assessment results for Centennial Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1390&level=M>



## Coal Creek Elementary

801 W. Tamarisk St., Louisville, CO 80027

720-561-4500, Fax: 720-561-4501

Principal: John Kiemele

<http://bvds.org/schools/coalcreek/Pages/default.aspx>



**Projected Enrollment: 433**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,207,903	
		non-SRA	SRA
Utilities:	-	\$ 52,323	\$ -
Regular Education:	23.165	1,634,844	34,676
Special Education:	0.600	46,113	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.290	9,699	-
Library Services:	1.000	78,653	-
School Administration:	3.100	232,584	3,422
Maintenance:	2.000	94,238	2,543
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	414
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>30.718</b>	<b>\$ 2,166,848</b>	<b>\$ 41,055</b>

2010-2011	
<b>Ethnicity</b>	
American Indian	0.00%
African American	.4% 2
Caucasian	82.8% 384
Asian	3.4% 16
Hispanic	7.5% 35
Native Hawaiian	0
Multi	5.8% 27
<b>Gender</b>	
Female	50.2% 233
Male	49.8% 231
<b>Special Programs</b>	
ELL	1.3% 6
Free/Reduced Lunch	7.1% 33
SPED	7.3% 34
504	.2% 1

Coal Creek Elementary proudly serves children in the Kindergarten through Grade 5 within the Louisville community. We have a tradition of strong academic achievement, yet also desire to create a learning environment that is nurturing and centered on the whole child.

A hallmark of our school is the focus on the application of reading, writing, and language skills across the curriculum. We refer to this as a "balanced" approach to literacy development, where guided instruction is delivered throughout the primary grades in small, flexible groups, based on the changing needs of students.

Other academic highlights include:

- We have a math program that allows for extension and acceleration.
- Our music, art, and physical education programs have been recognized for their excellence by parents and community members throughout Louisville.
- The library is a resource for teaching students how to access various avenues of information in our ever-changing world.
- Our school supports a computer lab with 30 PCs for student use, in addition to "gardens" of three to five computers in every classroom.
- A professional staff of educators provides outstanding Special Education services in accordance with current federal guidelines.
- Teachers work in cooperation with parents in order to tailor initiatives for those students who meet testing criteria and are identified as gifted.

To review Colorado State Assessment results for Coal Creek Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1725&level=E>



## Columbine Elementary

3130 Repplier Dr., Boulder, CO 80304

720-561-2500, Fax: 720-561-2501

Principal: Guillermo Medina

<http://bvdsd.org/schools/columbine/Pages/default.aspx>

**Projected Enrollment: 359**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,260,329	
		non-SRA	SRA
Utilities:	-	\$ 58,650	\$ -
Regular Education:	25.492	1,736,836	40,139
Special Education:	4.679	306,398	-
Vocational Education:	-	-	-
English as a Second Language:	7.800	577,542	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.729	44,089	699
Library Services:	0.750	59,044	-
School Administration:	4.100	311,015	3,622
Maintenance:	2.000	94,238	6,073
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	1,115
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>46.050</b>	<b>\$ 3,208,681</b>	<b>\$ 51,648</b>

Ethnicity		2010-2011
American Indian	1.2%	5
African American	1.2%	5
Caucasian	17.8%	73
Asian	3.2%	13
Hispanic	75.4%	309
Native Hawaiian	0	
Multi	1.2%	5
Gender		2010-2011
Female	52.9%	217
Male	47.1%	193
Special Programs		2010-2011
ELL	69.8%	286
Free/Reduced Lunch	70.3%	288
SPED	13.9%	57
504	.2%	1

Columbine Elementary provides children and parents a first-hand experience to live and learn among diversity. The diversity also brings to our school rich resources that make for a quality learning environment and include funding from federal, state and district sources. The school's restructuring plan calls for the alignment of these resources for cohesive K-5 program versus a collection of various separate programs.

Elements of the quality learning environment include:

- K-5th grade class size targets of 18 or less
- A balanced approach to literacy that incorporates explicit teaching of skills, structures and strategies with independent practice and opportunities to share
- Literacy instruction, intensive in both time (90 minutes to two hours per day) and in individual attention, through group sizes of 12 or less
- Spanish literacy instruction for Spanish speaking children
- Intensive English as a Second Language instruction in groups of 12 or less
- Spanish as a Second Language instruction for English speaking children
- A curriculum that focuses the development of higher order thinking through in-depth study in science and social studies topics versus a broad brush approach
- Reinforcement of reading and writing through research and in-depth study of social studies and science topics
- Instructional support for Spanish speakers for concept development in science, social studies and math from Native Language Tutors
- Talented and Gifted programming that extends and adds sophistication to social studies and science as well as accelerates instruction in math and language arts

To review Colorado State Assessment results for Columbine Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1842&level=E>



## Community Montessori

805 Gillaspie Dr., Boulder, CO 80305

720-561-3700, Fax: 720-561-3701

Principal: Marlene Skovsted

<http://bvsd.org/schools/communitymontessori/Pages/default.aspx>

**Projected Enrollment: 259**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,562,877	
		non-SRA	SRA
Utilities:	-	\$ 37,329	\$ -
Regular Education:	14.343	993,080	16,922
Special Education:	0.710	54,666	-
Vocational Education:	-	-	-
English as a Second Language:	1.200	88,851	-
Extra Curricular Education:	-	3,831	-
Talented & Gifted:	0.180	6,018	-
Library Services:	0.500	39,327	-
School Administration:	2.875	206,197	1,484
Maintenance:	1.750	83,249	1,151
Health Room:	0.250	8,116	-
Curriculum/Staff Development:	-	-	1,787
Student Support Services:	0.500	20,869	-
<b>TOTALS:</b>	<b>22.308</b>	<b>\$ 1,541,533</b>	<b>\$ 21,344</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	8% 2
African American	0
Caucasian	64.1% 161
Asian	10% 25
Hispanic	17.9% 45
Native Hawaiian	0
Multi	7.2% 18
<b>Gender</b>	<b>2010-2011</b>
Female	47.4% 119
Male	52.6% 132
<b>Special Programs</b>	<b>2010-2011</b>
ELL	17.1% 43
Free/Reduced Lunch	20.7% 52
SPED	8.8% 22
504	0

Community Montessori is a focus school and the only public Montessori school in the Boulder Valley School District. We serve children from preschool through 5th grade. The preschool is tuition-based with scholarships readily available.

Our mission is to challenge the learning potential of each student through a child-centered, individualized approach based on respect for self, others and the environment. Manipulative learning materials are developmentally sequenced within the rich integrated curriculum. The classroom environment allows children to move freely and make challenging choices within safe limits and clear academic expectations.

Community Montessori's classrooms are multiage, primary (ages 3-6), lower elementary (ages 6-9) and upper elementary (ages 9-12). Students build a strong rapport with their teacher and peers through the continuity of the 3-year class cycle. Our program features outdoor learning centers as an expansion of each classroom.

We focus on family involvement and provide ample opportunities for parents to participate in their child's education. Services include after school childcare and extracurricular activities.

To review Colorado State Assessment results for Community Montessori, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1883&level=E>



## Creekside Elementary

3740 Martin Dr., Boulder, CO 80303

720-561-3800, Fax: 720-561-3801

Principal: Alejandra Sotiros

<http://schools.bvdsd.org/creekside/>

**Projected Enrollment: 331**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,537,565	
		non-SRA	SRA
Utilities:	-	\$ 61,230	\$ -
Regular Education:	19.454	1,396,727	26,547
Special Education:	9.182	460,659	-
Vocational Education:	-	-	-
English as a Second Language:	2.700	199,918	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.220	7,357	132
Library Services:	0.700	55,270	2,633
School Administration:	3.200	209,827	3,598
Maintenance:	2.000	94,238	3,949
Health Room:	0.250	8,116	-
Curriculum/Staff Development:	-	-	2,796
Student Support Services:	-	-	35
<b>TOTALS:</b>	<b>37.706</b>	<b>\$ 2,497,875</b>	<b>\$ 39,690</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	.6% 2
African American	3.4% 12
Caucasian	51.1% 178
Asian	6% 21
Hispanic	33.6% 117
Native Hawaiian	0
Multi	15.9% 18
<b>Gender</b>	<b>2010-2011</b>
Female	46% 160
Male	54% 188
<b>Special Programs</b>	<b>2010-2011</b>
ELL	25.3% 88
Free/Reduced Lunch	38.2% 133
SPED	16.1% 56
504	0

Creekside is a unique neighborhood school that is rich in its ties to the University of Colorado and its international population. As a relatively new school, we are focusing on developing strong academic programming for our students who speak English as a first language as well as our many English Language Learners. We have an active and strong parent community involved in our daily program.

Creekside Elementary School is located in South Boulder. Students come here from the surrounding neighborhoods and many of the University of Colorado family housing units. Approximately 40% of our population comes to us from other nations in the world and we have every continent represented. This year, we have 22 different languages spoken at our school. Because of our diversity, we have excellent English as a Second Language Program in our building, and all children learn that diversity is a quality that is respected and valued in our school community.

To review Colorado State Assessment results for Creekside Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5606&level=E>



## Crest View Elementary

1897 Sumac Ave., Boulder, CO 80304

720-561-5461, Fax: 720-561-2855

Principal: Ned Levine

<http://bvdsd.org/schools/crestview/Pages/default.aspx>

**Projected Enrollment: 619**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,448,982	
		non-SRA	SRA
Utilities:	-	\$ 90,655	\$ -
Regular Education:	33.245	2,338,586	28,310
Special Education:	4.036	242,636	-
Vocational Education:	-	-	-
English as a Second Language:	2.700	199,918	-
Extra Curricular Education:	-	5,608	-
Talented & Gifted:	0.390	13,042	-
Library Services:	1.000	78,653	2,709
School Administration:	4.025	294,923	1,808
Maintenance:	2.750	127,203	2,554
Health Room:	0.550	17,952	-
Curriculum/Staff Development:	-	-	4,425
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>48.696</b>	<b>\$ 3,409,176</b>	<b>\$ 39,806</b>

Ethnicity		2010-2011
American Indian	.8%	5
African American	.6%	4
Caucasian	65.2%	409
Asian	6.2%	39
Latino/Hispanic	20.6%	129
Native Hawaiian	.2%	1
Multi	6.4%	40
Gender		2010-2011
Female	48.5%	304
Male	51.5%	323
Special Programs		2010-2011
ELL	16.4%	103
Free/Reduced Lunch	22%	138
SPED	8%	50
	504	.2% 1

Crest View is a community school, serving an area from 65th Street to Broadway and Iris to Monarch Road. The area encompasses mixed housing. The student body is representative of the entire district demographically, while their achievements have always been way above average. Crest View is nationally accredited by the North Central Association. Special programs in our school include a special needs support, SIED (Severe Intensive Emotional Disability) program, English as a Second Language and Read to Achieve. Intensive literacy support is provided in the primary grades to reduce class sizes to the smallest possible. Services for English Language Learners follow the sheltered English approach.

Crest View has a nationally recognized environmental site on our grounds. The Habitat, developed by parents and staff, enables us to extend our experience based science and social studies programs. Our goal is to achieve educational excellence for each child by meeting their academic, social, emotional and physical needs. Our school has received the John Irwin School of Excellence Award from the Colorado Department of Education. To do so, we are committed to developing a positive working relationship among our students, families, staff and community.

To review Colorado State Assessment results for Crest View Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1996&level=E>



## Douglass Elementary

840 75<sup>th</sup> St., Boulder, CO 80303  
720-561-5541, Fax: 720-561-6699  
Principal: Jonathan Wolfer

<http://bvdsd.org/schools/douglass/Pages/home.aspx>



**Projected Enrollment: 450**

	Staff	Total Budget \$2,213,172	
		non-SRA	SRA
Utilities:	-	\$ 72,108	\$ -
Regular Education:	22.849	1,604,119	8,296
Special Education:	1.370	105,325	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,909	-
Talented & Gifted:	0.280	9,362	-
Library Services:	1.000	78,653	-
School Administration:	3.250	215,366	602
Maintenance:	2.000	94,238	-
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	1,800
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>31.312</b>	<b>\$ 2,202,474</b>	<b>\$ 10,698</b>

### DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2010-2011
American Indian		0
African American		0
Caucasian	85.1%	366
Asian	2.8%	12
Hispanic	4.4%	19
Native Hawaiian		0
Multi	7.7%	33
Gender		2010-2011
Female	44.9%	193
Male	55.1%	237
Special Programs		2010-2011
ELL	.5%	2
Free/Reduced Lunch	4.9%	21
SPED	6.7%	29
504	.7%	3

Douglass Elementary is a neighborhood school offering the BVSD curriculum and serving approximately 450 students. Educational programming is designed to ensure that all students reach their maximum physical, creative, intellectual and social potential. Our single-grade classrooms range in size from 20:1 in kindergarten and first grade to approximately 28:1 in fourth and fifth grades. Special education services, literacy support and talented and gifted services are available at Douglass. Additionally, there are many exciting extra-curricular and co-curricular options available to students, including the Skip-It program, chess club, a student newspaper, spelling bees, science fair, and much more.

A strong home-school partnership is one of Douglass' greatest assets. Our learning community has a tradition of high academic performance, parent involvement, extracurricular participation, character education, and integration of the visual and performing arts. The collaboration and commitment of the parents and teachers create a very powerful and positive school climate. Based on strong bonds of collegiality, respect, and child-centeredness, Douglass Elementary offers students a warm, welcoming and supportive place to learn.

To review Colorado State Assessment results for Douglass Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2240&level=E>



## Eisenhower Elementary

1220 Eisenhower Dr., Boulder, CO 80303

720-561-6700, Fax: 720-561-6701

Principal: Charles Serns

<http://bvsd.org/schools/eisenhower/Pages/default.aspx>



**Projected Enrollment: 438**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,815,386	
		non-SRA	SRA
Utilities:	-	\$ 85,303	\$ -
Regular Education:	23.556	1,658,486	28,731
Special Education:	7.878	402,511	-
Vocational Education:	-	-	-
English as a Second Language:	2.180	161,435	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.280	9,362	-
Library Services:	1.000	78,653	-
School Administration:	3.125	233,617	1,441
Maintenance:	2.500	116,214	3,471
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	913
Student Support Services:	0.400	16,695	160
<b>TOTALS:</b>	<b>41.482</b>	<b>\$ 2,780,670</b>	<b>\$ 34,716</b>

Ethnicity		2010-2011
American Indian	.8%	4
African American	.6%	3
Caucasian	68.8%	326
Asian	6.8%	32
Hispanic	18.6%	88
Native Hawaiian	0	
Multi	4.4%	21
Gender		2010-2011
Female	49.6%	235
Male	50.4%	239
Special Programs		2010-2011
ELL	16.9%	80
Free/Reduced Lunch	16.9%	80
SPED	13.5%	64
	504	.4% 2

Eisenhower has served Boulder Valley families since 1971. It is a cohesive and creative neighborhood school that fosters excellence. Our concept of neighborhood has expanded to include families from all over the district and surrounding metro areas. We are proud of our diversity and we believe that every individual in the community brings something unique and special to our school.

Eisenhower has a strong academic curriculum, a vibrant arts program, a comprehensive music program, and a vigorous PE program. Our special education programs support each child's educational plan. We have literacy programs designed to assess growth in literacy and provide support to our students. The English as a Second Language program serves students from around the world, assisting them in mastering English. Our Talented and Gifted program offers options for our most able students. We have a variety of before- or after-school clubs and a large variety of community activities for students. The YMCA provides before- and after-school child care.

We judge our success using a body of evidence measuring student achievement toward district and state standards. We reflect on a child's daily work, tests, papers and classroom interactions, taking into account a student's abilities and interests. We examine literacy assessments and the results of the CSAP. Our CSAP scores have earned us the John Irwin School of Excellence Award. We are committed to each child being proficient in all areas of their education so that they may be competent, successful and content in their future.

It is our goal to see each student reach his or her greatest potential through hard work, fun, perseverance, and real accomplishment. We strive to have our students understand the wonder of learning and the importance of community. School visits or calls are always welcome!

To review Colorado State Assessment results for Eisenhower Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0&Sch=2552&level=E>



## Eldorado K-8

3351 S. Indiana St., Superior, CO 80027

720-561-4400, Fax: 720-561-4401

Principal: Robyn Hamasaki

<http://schools.bvsd.org/eldorado/index.htm>

**Projected Enrollment: 957**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,157,176	
		non-SRA	SRA
Utilities:	-	\$ 142,453	\$ -
Regular Education:	49.230	3,508,010	55,948
Special Education:	4.260	327,448	-
Vocational Education:	-	-	-
English as a Second Language:	2.100	155,491	-
Extra Curricular Education:	-	25,272	-
Talented & Gifted:	0.510	17,056	-
Library Services:	1.000	78,653	4,770
School Administration:	7.250	509,770	1,000
Maintenance:	4.000	182,145	7,000
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	1.500	123,266	500
<b>TOTALS:</b>	<b>70.413</b>	<b>\$ 5,087,958</b>	<b>\$ 69,218</b>

Ethnicity		2010-2011
American Indian	.3%	3
African American	.7%	7
Caucasian	72.9%	720
Asian	13%	128
Hispanic	8.1%	80
Native Hawaiian	0	
Multi	5%	49
Gender		2010-2011
Female	45.8%	452
Male	54.2%	535
Special Programs		2010-2011
ELL	9.1%	90
Free/Reduced Lunch	7.4%	73
SPED	5.2%	51
504	3%	30

Eldorado K-8 is one of three public K-8 schools in Boulder Valley School District. With over 900 students in grades Kindergarten through 8th grade, visitors have dubbed us, "The large school with the small school feel." Our learning community is committed to creating strong relationships between students, their families and staff across our school while providing exceptional learning experiences and high academic standards for all students through the Boulder Valley curriculum.

Our commitment to working with our families as partners is strengthened in that we work with some of them for as long as nine years! Along with our traditional programming, we offer English as a Second Language (ESL), TAG (Talented and Gifted) services and an inclusive Special Education setting for our neighborhood students. Accelerated classes are available for qualified 6-8 grade students in math, language arts and 6th grade reading. Foreign language offerings in Spanish, French and German are available for middle level students. Students in highly advanced classes in math and foreign language may attend classes at Eldorado or Monarch High School.

In addition to presenting a strong academic program for our students, we also realize the importance of providing opportunities that address the many different learning styles that our students possess. Our physical education, music and art programs are of the highest quality and are viewed as excellent experiences for Eldorado students. Additionally, we offer a wide variety of electives at grades 6-8 and many exciting before- and after-school activities, intramurals and organizations at all grade levels to meet the diverse needs of our population. There's something for everyone, Kindergarten through 8th grade, at Eldorado!

To review Colorado State Assessment results for Eldorado K-8 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2589&level=M>



## Emerald Elementary

755 W. Elmhurst Pl., Broomfield, CO 80020

720-561-8500, Fax: 720-561-8501

Principal: David Tanaka

<http://bvdsd.org/schools/emerald/Pages/default.aspx>

**Projected Enrollment: 342**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,464,505	
		non-SRA	SRA
Utilities:	-	\$ 63,429	\$ -
Regular Education:	21.014	1,481,245	39,056
Special Education:	3.100	209,642	-
Vocational Education:	-	-	-
English as a Second Language:	3.000	222,132	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.240	8,025	602
Library Services:	0.500	41,471	-
School Administration:	3.200	236,713	251
Maintenance:	2.500	116,214	7,020
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	501
Student Support Services:	0.366	15,277	-
<b>TOTALS:</b>	<b>34.483</b>	<b>\$ 2,417,075</b>	<b>\$ 47,430</b>

Ethnicity		2010-2011
American Indian		.6% 2
African American		.3% 1
Caucasian		42.3% 146
Asian		5.2% 18
Hispanic		48.1% 166
Native Hawaiian		.3% 1
Multi		3.2% 11
Gender		2010-2011
Female		54.5% 188
Male		45.5% 157
Special Programs		2010-2011
ELL		28.1% 97
Free/Reduced Lunch		48.4% 167
SPED		10.1% 35
504		0

Emerald Elementary is a neighborhood school with a balance of diversity and a high mobility rate that mirrors the real world. Being a "magnet" school for English Language Learners adds an incredible dimension of diversity. Multiple languages are spoken in the homes of our families.

Our strong balanced literacy program challenges all students. The block schedule has allowed us to implement "flooding," direct guided reading instruction for all students in K-2. This is only a small piece of the total literacy block, so many of our students are getting a double dose of reading instruction. We are a model school for flooding in the district and state and have had over 360 visitors.

The Emerald staff has received training in reading, writing and oral language programs, First Steps and Six Traits writing, as well as Investigations Math. We have had extensive training in the Sheltered Instruction Observation Protocol and now our focus is math and differentiation. All students benefit from the progressive attitude, high expectations and hard work of the staff, parent involvement and low class sizes, as indicated in the improvement on our CSAP scores.

We are proud of the progress our students are making in spite of the changing demographics and the high mobility rate. We invite you to come watch us in action.

To review Colorado State Assessment results for Emerald Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2702&level=E>



## Fairview High

1515 Greenbriar Blvd., Boulder, CO 80305

720-561-3100, Fax: 720-561-5353

Principal: Donald Stensrud

<http://bvdsd.org/schools/Fairviewhs/Pages/default.aspx>

**Projected Enrollment: 1,952**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$9,499,582	
		non-SRA	SRA
Utilities:	-	\$ 367,312	\$ -
Regular Education:	82.897	6,009,353	122,762
Special Education:	14.354	832,684	3,446
Vocational Education:	0.600	44,426	-
English as a Second Language:	1.000	74,044	-
Extra Curricular Education:	-	130,824	-
Talented & Gifted:	0.474	23,733	5,265
Library Services:	2.707	143,526	-
School Administration:	13.092	894,944	10,084
Maintenance:	10.000	415,351	12,495
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,854
Student Support Services:	5.500	405,016	2,463
<b>TOTALS:</b>	<b>130.624</b>	<b>\$ 9,341,213</b>	<b>\$ 158,369</b>

Ethnicity		2010-2011
American Indian	.6%	11
African American	.6%	11
Caucasian	78.4%	1545
Asian	9.8%	194
Hispanic	7.1%	139
Native Hawaiian	.1%	1
Multi	3.6%	70
Gender		2010-2011
Female	50.2%	990
Male	49.8%	981
Special Programs		2010-2011
ELL	2.8%	56
Free/Reduced Lunch	6.6%	129
SPED	6.7%	132
504	2.6%	51

Fairview is a comprehensive four-year high school dedicated to academic excellence. It also houses the International Baccalaureate Program for Boulder Valley Schools. The International Baccalaureate Program is a course of study for highly motivated students, which is designed to promote higher-level critical thinking skills while mastering a curriculum that meets worldwide standards and criteria. Participation in the IB program is on a self-selecting basis. American universities are discovering that students who participate in IB classes are best equipped for university success.

All of Fairview's curriculum is designed to challenge the potential of each student. Fairview has a broad range of learning opportunities that foster personal growth, maturity, and independent thought. Its highly qualified staff is committed to providing a learning environment that is safe, caring, and supportive. It has been evident that students who attend Fairview experience a high school career that truly prepares them to be highly successful in a globally competitive society.

Other programmatic offerings at Fairview include: Advanced Placement curriculum

- Fine arts
- Athletics/Activities
- Teen Parent Program
- Talented and Gifted
- Student Achievement Center
- At-Risk intervention program
- Link Crew
- Post-Graduate Planning Center
- Student government and leadership

To review Colorado State Assessment results for Fairview High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2892&level=H>



## Fireside Elementary

845 W. Dahlia St., Louisville, CO 80027

720-561-7900, Fax: 720-561-7901

Principal: Pat Heinz-Pribyl

<http://bvsd.org/schools/fireside/Pages/default.aspx>

**Projected Enrollment: 399**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,588,551	
		non-SRA	SRA
Utilities:	-	\$ 108,698	\$ -
Regular Education:	23.800	1,697,828	35,200
Special Education:	2.770	155,177	-
Vocational Education:	-	-	-
English as a Second Language:	2.000	148,087	-
Extra Curricular Education:	-	2,105	-
Talented & Gifted:	0.260	8,693	-
Library Services:	1.000	78,653	957
School Administration:	3.000	212,330	269
Maintenance:	2.500	116,214	3,392
Health Room:	0.500	16,324	-
Curriculum/Staff Development:	-	-	4,624
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>35.830</b>	<b>\$ 2,544,109</b>	<b>\$ 44,442</b>

Ethnicity		2010-2011	
American Indian		.7%	3
African American		.2%	1
Caucasian		69.9%	311
Asian		9.7%	43
Hispanic		15.1%	67
Native Hawaiian		.4%	2
Multi		4%	18
Gender		2010-2011	
Female		50.6%	225
Male		49.4%	220
Special Programs		2010-2011	
ELL		16.2%	72
Free/Reduced Lunch		16.4%	73
SPED		7.9%	35
		504	.7% 3

One of the best kept secrets in the Boulder Valley School District, Fireside Elementary sets the standard for excellence in academic achievement. We have just begun our 14th year as a center for learning in Louisville with a \$90,000 renovation of our playground. Built in partnership with local government, businesses and our PTO, our new "Falcon's Nest" play area is the only playground that is completely handicap accessible in Louisville.

One of the numerous reasons for our continued success is the quality of the staff. Several of our teachers have been recognized for their leadership and expertise in a variety of content areas. In addition, Fireside enjoys a great deal of parent support. We believe whole-heartedly in the partnership that should exist between home and school. Our parent satisfaction surveys indicate that this partnership is strong and purposeful.

With a rich, multicultural population, we have families that speak 15 different languages at our school. Our students and staff represent many different cultures from around the world.

Fireside's student achievement scores are among the highest in the school district and state as measured by the CSAP. However, strong academic achievement is not enough! We believe that all aspects of a child's development are equally important. We are committed to celebrating and challenging the unique abilities in every child, respecting individual differences and creating a safe environment that nurtures the natural curiosity in all of us.

To review Colorado State Assessment results for Fireside Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2940&level=E>



## Flatirons Elementary

1150 7<sup>th</sup> St., Boulder, CO 80302  
720-561-4600, Fax: 720-561-4601  
Principal: Scott Boesel

<http://bvds.org/SCHOOLS/FLATIRONS/Pages/default.aspx>

**Projected Enrollment: 284**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,575,059	
		non-SRA	SRA
Utilities:	-	\$ 50,691	\$ -
Regular Education:	15.718	1,090,843	9,980
Special Education:	0.910	70,037	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.190	6,353	-
Library Services:	0.500	39,327	-
School Administration:	3.000	206,686	516
Maintenance:	1.750	83,249	842
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	154
Student Support Services:	-	-	45
<b>TOTALS:</b>	<b>22.568</b>	<b>\$ 1,563,522</b>	<b>\$ 11,537</b>

Ethnicity		2010-2011
American Indian		0%
African American		1.1% 3
Caucasian		81.7% 228
Asian		2.9% 8
Hispanic		6.1% 17
Native Hawaiian		0
Multi		8.2% 23
Gender		2010-2011
Female		49.1% 137
Male		50.9% 142
Special Programs		2010-2011
ELL		.7% 2
Free/Reduced Lunch		22.5% 63
SPED		9.7% 27
	504	.4% 1

Flatirons is a relatively small neighborhood school. We continue to serve second and third generation Flatirons families. Ninety parent, community and university volunteers work in our classrooms weekly. They help teachers differentiate their instruction by using small, flexible group instruction.

Literacy teachers work with small student groups using research based reading and writing instruction. While we have a focus on literacy and math, our staff is well-versed in strategies to integrate science, social studies and the arts.

A hallmark of our school is the inclusion of students with different learning needs in regular classrooms. This is accomplished by a teaching staff that believes all children can learn and an expert special education staff that provides specialized programming options for all students.

Historically our staff, parents and students give us very high marks regarding all of the areas measured by the districts' revised "snapshot" survey and by the new Flatirons' School Improvement Team survey. Communication between the school and home is a focus of every classroom and the school as a whole.

The staff is highly experienced at providing a strong academic program and a social and emotional program that strives to ensure students leaving our school are competent, caring, contributing members of society. Students are confronted with an instructional program that has high expectations and is presented in developmentally appropriate contexts. Service learning activities are an expected part of every child's experience every year.

To review Colorado State Assessment results for Flatirons Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=2970&level=E>



## Foothill Elementary

1001 Hawthorne Ave., Boulder, CO 80304

720-561-2600, Fax: 720-561-2601

Principal: Melisa Potes

<http://bvsd.org/schools/foothill/Pages/default.aspx>

**Projected Enrollment: 567**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,981,142	
		non-SRA	SRA
Utilities:	-	\$ 85,997	\$ -
Regular Education:	28.761	2,028,582	26,676
Special Education:	4.662	223,095	80
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,044	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.360	12,040	-
Library Services:	1.000	78,653	-
School Administration:	3.775	264,762	3,933
Maintenance:	3.000	138,192	3,000
Health Room:	0.625	20,419	-
Curriculum/Staff Development:	-	-	800
Student Support Services:	0.500	20,869	-
<b>TOTALS:</b>	<b>43.683</b>	<b>\$ 2,946,653</b>	<b>\$ 34,489</b>

Ethnicity		2010-2011
American Indian	.4%	2
African American	.2%	1
Caucasian	79.8%	450
Asian	2.1%	12
Hispanic	10.1%	57
Native Hawaiian	0	
Multi	7.4%	42
Gender		2010-2011
Female	50%	282
Male	50%	282
Special Programs		2010-2011
ELL	5.9%	33
Free/Reduced Lunch	20.9%	118
SPED	6.4%	36
504	.7%	4

Foothill Elementary is a successful neighborhood school with high achieving students, an involved parent community, and a committed faculty and staff. Located in northwest Boulder, Foothill has been educating children for more than half a century. Lifelong learning, academic achievement and world citizenship are integrated within the BVSD curriculum. Foothill is now able to meet the needs all students who live in our attendance area and embrace the growing cultural and linguistic diversity of our community.

Our students are supported by an array of services including Special Education, Literacy, Talented and Gifted, and an ESL program as well as a great number of parent volunteers and a Community Liaison. Additionally, there are many extra-curricular and co-curricular options available to students including PE Field Fun Days, visiting artists, authors and musicians, choir and hand bells, student government, and the Foothill Publishing Center.

Our school has been named a John Irwin School of Excellence for student achievement and a Green Star Environmental School for our waste-free recycling program. Foothill is proud of the partnership it has nurtured between the families it serves, the students who attend and the educators who work here. From school-wide picnics and gardening to parent/teacher committees such as SIT and PTO, Foothill is a collaborative and vibrant learning environment.

To review Colorado State Assessment results for Foothill Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3022&level=E>

## Gold Hill Elementary

890 Main St., Gold Hill, CO 80302  
720-561-5940, Fax: 303-449-2043  
Principal: Kelley King

<http://bvdsd.org/schools/goldhill/Pages/default.aspx>

**Projected Enrollment: 26**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$246,078	
		non-SRA	SRA
Utilities:	-	\$ 12,407	\$ -
Regular Education:	2.347	169,543	500
Special Education:	0.300	23,169	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.040	1,338	-
Library Services:	-	-	54
School Administration:	0.225	18,726	-
Maintenance:	0.250	12,571	40
Health Room:	0.150	4,900	-
Curriculum/Staff Development:	-	-	26
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>3.312</b>	<b>\$ 245,458</b>	<b>\$ 620</b>

Ethnicity		2010-2011
American Indian		0
African American		0
Caucasian	82.8%	24
Asian	6.9%	2
Hispanic		0
Native Hawaiian		0
Multi	10.3%	3
Gender		2010-2011
Female	48.3%	14
Male	51.7%	15
Special Programs		2010-2011
ELL		0
Free/Reduced Lunch		0
SPED	10.3%	3
	504	0

Gold Hill School has the goal to offer personalized, hands-on education that allows students to grow and learn through differentiated instruction in a supportive learning atmosphere. Having two teachers for 37 students allows this kind of learning environment to flourish.

A balanced literacy approach is used to teach reading and writing. This includes guided reading, benchmark books and running records. Read to Achieve Grant funds provide a literacy tutor to give extra literacy support to Individual Literacy Plan (ILP) students. Investigations, a problem-based learning approach to teach mathematical concepts, is being introduced in the K-3rd grades. Science and social studies are taught using interdisciplinary strategies. Our multi-age classrooms provide an excellent opportunity for students to learn to work with other students in small, cooperative groups which maximize learning experiences for all students.

In addition to offering an academic program aligned with the challenging district and state standards, GHS offers several unique opportunities for children. SEACR (Self Esteem, Affirmation and Conflict Resolution) is a weekly program that has the effect of letting the students better understand, listen to and support each other in all situations. GHS has implemented a program called FAC (Friday Afternoon Club) whereby students are exposed to a variety of guest speakers and enrichment activities. Finally, GHS has created an annual, five-day, outdoor education trip that is tied to the district's history, geography and multicultural curriculum and standards.

To review Colorado State Assessment results for Gold Hill Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3488&level=E>



## Halcyon Middle-Senior High

3100 Bucknell Ct., Boulder, CO 80301

720-561-4700, Fax: 720-561-4701

Principal: Matthew Dudek



**Projected Enrollment: 11**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$407,412	
		non-SRA	SRA
Utilities:	-	\$ 5,369	\$ -
Regular Education:	1.000	74,269	-
Special Education:	4.000	307,423	-
Vocational Education:	-	-	3,494
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	16,482	-
Health Room:	-	-	309
Curriculum/Staff Development:	-	-	66
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>5.375</b>	<b>\$ 403,543</b>	<b>\$ 3,869</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	0
African American	12.5% 3
Caucasian	41.7% 10
Asian	0
Hispanic	33.3% 8
Native Hawaiian	0
Multi	12.5% 3
<b>Gender</b>	<b>2010-2011</b>
Female	20.8% 5
Male	79.2% 19
<b>Special Programs</b>	<b>2010-2011</b>
ELL	16.7% 4
Free/Reduced Lunch	79.1% 19
SPED	83.3% 20
504	0

Halcyon is a multi-agency, collaborative middle/high school dedicated to the development of academic, social and interpersonal skills. Our goal is for students to succeed in their families, schools, and communities.

Halcyon serves up to 24 adolescents, sixth – twelfth grades. These students have shown serious emotional and behavioral problems in the home, school, and community.

Our goals are:

To provide skills to manage emotional and behavioral challenges.

To provide quality learning experiences so that students move forward with their education.

To provide supports to parents and families.

To re-integrate students into less restrictive school environments.

To review Colorado State Assessment results for Halcyon Middle-Senior High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3499&level=M>



## Heatherwood Elementary

7750 Concord Dr., Boulder, CO 80301

720-561-5586, Fax: 720-561-6965

Principal: Larry Orobona

<http://bvdsd.org/schools/heatherwood/Pages/default.aspx>



**Projected Enrollment: 361**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,114,549	
		non-SRA	SRA
Utilities:	-	\$ 88,243	\$ -
Regular Education:	18.056	1,281,722	26,850
Special Education:	6.062	272,847	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.240	8,025	-
Library Services:	1.000	78,653	-
School Administration:	3.000	218,124	414
Maintenance:	2.500	116,176	3,728
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	1,373
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>31.421</b>	<b>\$ 2,082,184</b>	<b>\$ 32,365</b>

Ethnicity	2010-2011	
	%	Count
American Indian	1%	4
African American	1.3%	5
Caucasian	79.5%	306
Asian	5.5%	21
Hispanic	8.3%	32
Native Hawaiian	.3%	1
Multi	4.2%	16
Gender	2010-2011	
	%	Count
Female	47%	181
Male	53%	204
Special Programs	2010-2011	
	%	Count
ELL	1.3%	5
Free/Reduced Lunch	9.9%	38
SPED	13.2%	51
504	.5%	2

Heatherwood's academic strength lies in our balanced and integrated curricular program. Children master and apply literacy and math skills through learning that emphasizes research, problem solving, simulations and technology. The instructional program does not end with the acquisition of discrete skills, but goes on to teach the use of those skills in higher level problem solving.

Our goal is to build a solid educational foundation for a lifetime of success for every student. We focus on educating the whole child - their academic, social, and emotional growth. Every learning and social experience at Heatherwood is focused on meeting this goal.

Heatherwood Elementary is a neighborhood school that serves approximately 385 students. Heatherwood prides itself on creating a strong sense of community among parents, teachers, staff and students. With a dedicated and caring staff, a population of talented learners with strong parental support at home, and an abundance of parent involvement, our community is the foundation of our school.

Our motto is "Heatherwood Has Heart." As a community, we support each other as learners. Staff and parents foster mutual cooperation, emotional support, and personal and academic growth for all students. This is evident by the numerous parent volunteers in our classrooms every day.

Our teachers, staff and parents create a child-centered and inquiry-based environment. Children benefit from flexible classroom settings, team teaching, multiage and traditional classes, and communication that keeps parents involved.

We invite you to visit, talk with our teachers and parents and see for yourself the great things that are happening at Heatherwood!

To review Colorado State Assessment results for Heatherwood Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3882&level=E>



## High Peaks Elementary

3995 E. Aurora, Boulder, CO 80303

720-561-6500, Fax: 720-561-6501

Principal: Lora de la Cruz

<http://schools.bvds.org/hp/index.php>



**Projected Enrollment: 288**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,185,086	
		non-SRA	SRA
Utilities:	-	\$ 36,624	\$ -
Regular Education:	15.194	1,068,055	22,674
Special Education:	10.215	727,440	-
Vocational Education:	-	-	-
English as a Second Language:	0.300	22,214	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.190	6,353	-
Library Services:	0.350	28,228	178
School Administration:	2.875	198,121	2,540
Maintenance:	1.250	58,107	1,744
Health Room:	0.300	9,761	-
Curriculum/Staff Development:	-	-	243
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>30.674</b>	<b>\$ 2,157,707</b>	<b>\$ 27,379</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	0
African American	.7% 2
Caucasian	70.3% 215
Asian	11.8% 36
Hispanic	11.1% 34
Native Hawaiian	.3% 1
Multi	5.9% 18
<b>Gender</b>	<b>2010-2011</b>
Female	47.1% 144
Male	52.9% 162
<b>Special Programs</b>	<b>2010-2011</b>
ELL	8.2% 25
Free/Reduced Lunch	9.1% 28
SPED	6.9% 21
504	.3% 1

High Peaks Elementary School is a focus school with an enrollment of 290 students in grades PK-5. The school opened in 1995 with a Core Knowledge focus. High Peaks consistently receives the State of Colorado's top rating of "excellent." All students at High Peaks are expected to meet state and district content standards, grade-level benchmarks, and essential learning results. Students are assessed through the Colorado State Assessment Program and the Colorado Basic Literacy Act. Instruction is differentiated to accommodate diverse student needs through a variety of learning options and classroom environments. High Peaks implements the district-adopted Everyday Math Program and the district's approved FOSS Science curriculum. Fourth grade students in Art, Music, and Physical Education are assessed with BVSD benchmark tests. Students are identified for Talented & Gifted enrichment/extension using state-approved assessments.

A district preschool is also offered on-site. We offer a K-Care program for kindergarten. We also offer an ESL program for students who are English language learners. High Peaks' staff and parents are committed to narrowing the gap among students of diverse socioeconomic backgrounds. Our staff and parents also are committed to working together as a team as we maintain excellence in all subject areas.

To review Colorado State Assessment results for High Peaks Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=3940&level=E>



## Horizons K-8

4545 Sioux Dr., Boulder, CO 80303

303-447-5580, Fax: 303-447-5580

Lead Teacher: Sonny Zinn

<http://bvds.org/schools/horizonsk8/Pages/default.aspx>



**Projected Enrollment: 332**

### DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$2,396,820	
	General Fund	Charter
Utilities:	\$ 31,777	\$ -
Regular Education:	-	1,738,113
Special Education:	-	304,168
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	1,000
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	5,845
General Administration Support:	-	-
Business Services:	-	-
School Administration:	-	242,575
Maintenance:	-	73,342
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	-
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	-
<b>TOTALS:</b>	<b>\$ 31,777</b>	<b>\$ 2,365,043</b>

Ethnicity		2010-2011
American Indian	.3%	1
African American	.9%	3
Caucasian	88.3%	293
Asian	6%	20
Hispanic	2.4%	8
Native Hawaiian	0	
Multi	2.1%	7
Gender		2010-2011
Female	53%	176
Male	47%	156
Special Programs		2010-2011
ELL		0
Free/Reduced Lunch	6.9%	23
SPED	6.3%	21
	504	1.5% 5

Horizons is a member of William Glasser's Quality School Network and is committed to maintaining high academic and behavioral expectations for all students in a non-coercive, respectful, mutually caring learning environment. Horizons believe:

- Students learn best in a school characterized by a sense of family and teamwork where all children feel accepted and supported. Horizons maintains small class sizes of 16 - 18 students, fully including special education students and addressing the learning needs of the whole child in multi-age settings through challenging, developmentally appropriate curriculum, with teachers working with homeroom students for more than one year.
- Individualizing learning motivates students, supports their progress, and encourages them to take educational risks. Horizon's involves students in the development of their personal learning plans which clearly identify academic and behavioral goals and document progress from year to year. Teachers identify and enhance student strengths through active, authentic learning activities that honor students' interests, choices, and goals.
- Students will be prepared to become responsible world citizens by learning to appreciate and to value diversity and by having opportunities to make meaningful contributions to their community. Horizons students are guided to become community contributors and to explore and value the contributions of diverse cultures.

To review Colorado State Assessment results for Horizons K-8 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6642&level=E>



### Jamestown Elementary

111 Mesa St., Jamestown, CO 80455

720-561-6020, Fax: 303-447-0459

Principal: Kelley King



**Projected Enrollment: 31**

#### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$241,727	
		non-SRA	SRA
Utilities:	-	\$ 15,345	\$ -
Regular Education:	2.347	169,543	951
Special Education:	0.200	15,372	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.040	1,338	-
Library Services:	-	-	-
School Administration:	0.225	18,726	56
Maintenance:	0.250	12,571	62
Health Room:	0.150	4,900	-
Curriculum/Staff Development:	-	-	59
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>3.212</b>	<b>\$ 240,599</b>	<b>\$ 1,128</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	0
African American	0
Caucasian	96% 24
Asian	4% 1
Hispanic	0
Native Hawaiian	0
Multi	0
<b>Gender</b>	<b>2010-2011</b>
Female	52% 13
Male	48% 12
<b>Special Programs</b>	<b>2010-2011</b>
ELL	0
Free/Reduced Lunch	12% 3
SPED	12% 3
504	0

Jamestown Elementary School is a K-5 one-room school that provides children with outstanding educational opportunities. Students can work with a teacher for up to five years in a multiage classroom setting. Key characteristics include:

- State standards/Boulder Valley curriculum
- Integrated units of study
- Individualized instruction
- Differentiated instruction
- Multiage learning
- Flexible grouping
- Learning centers
- Attention for each child
- Community service component
- Strong partnership with parents and community
- Outdoor education focus

To review Colorado State Assessment results for Jamestown Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4386&level=E>



## Justice High

805 Excalibur, Lafayette, CO 80026

720-935-1337

Principal: Jeremy Jimenez

<http://www.justicehigh.org/>

**Projected Enrollment: 110**

	Total Budget \$685,918	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	233,955
Special Education:	76,854	-
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	31,300
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	-
Business Services:	-	36,722
School Administration:	-	121,120
Maintenance:	-	122,540
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	-
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	63,427
<b>TOTALS:</b>	<b>\$ 76,854</b>	<b>\$ 609,064</b>

## DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2010-2011
American Indian	1.8%	2
African American	2.7%	3
Caucasian	19.8%	22
Asian	3.6%	4
Hispanic	70.3%	78
Native Hawaiian	.9%	1
Multi	.9%	1
Gender		2010-2011
Female	29.7%	33
Male	70.3%	78
Special Programs		2010-2011
ELL	21.6%	24
Free/Reduced Lunch	65.8%	73
SPED	13.5%	15
	504	0

The mission of Justice High School is to provide year round college prep education for all enrolled Boulder Valley and St. Vrain Valley students. Justice High School's curriculum and program design is ideal for at risk youth who are disconnected from the traditional school system because of juvenile delinquency, drugs and alcohol, alienation, or other factors. Justice High provides its students with a structured academic setting with high expectations. Justice High's philosophy is that these 'at risk' youth can become successful if given an opportunity and structured environment. The school's program provides instruction using the AP model.

Justice High's educational program will allow students attending full time to finish their high school requirements within two to three years. Justice High School does not discriminate in its hiring practices nor its admission of students. Justice High gives each student the opportunity to grow into respectful adults who will have the knowledge, will, and self-esteem to succeed in college and life.

To review Colorado State Assessment results for Justice High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4496&level=H>



## Kohl Elementary

1000 W. 10<sup>th</sup> Ave., Broomfield, CO 80020

720-561-8600, Fax: 720-465-1071

Principal: Cindy Kaier

<http://bvsd.org/schools/Kohl/Pages/default.aspx>



**Projected Enrollment: 448**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,688,033	
		non-SRA	SRA
Utilities:	-	\$ 61,587	\$ -
Regular Education:	24.342	1,714,341	40,954
Special Education:	7.607	408,903	1,400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,284	-
Talented & Gifted:	0.280	9,362	-
Library Services:	1.000	78,653	-
School Administration:	3.500	236,819	500
Maintenance:	2.500	116,214	4,800
Health Room:	0.375	12,214	-
Curriculum/Staff Development:	-	-	2
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>39.604</b>	<b>\$ 2,640,377</b>	<b>\$ 47,656</b>

Ethnicity		2010-2011
American Indian	1%	5
African American	.4%	2
Caucasian	77.7%	387
Asian	3.6%	18
Hispanic	14.1%	70
Native Hawaiian	0	
Multi	3.2%	16
Gender		2010-2011
Female	49.4%	246
Male	50.6%	252
Special Programs		2010-2011
ELL	.8%	4
Free/Reduced Lunch	20.1%	100
SPED	11.6%	58
504	.4%	2

The school is organized into traditional single grade- level, self-contained classrooms. Our strong core academic program is complemented by an equally strong collection of enriching and fun experiences that allow children to explore their own interests.

Kohl has a strong special education component. We have two multi-intensive special education classrooms that serve 22 students. We have two full-time resource teachers and house the community-based preschool program where parents bring their children for specific services or therapies. Kohl Cottage is a special education preschool located on our grounds. It services a mixture of multi- intensive and mainstream kids.

- An optional, afternoon, fee based, licensed childcare program called K-Care is available for parents who wish for their kindergartner to stay at school all day.
- Literacy support is strong at Kohl. We have three highly trained literacy support teachers. Through district funding,
- Read to Achieve and building allocations, we are able to serve 60+ students in small group instruction in first through fifth grade. In first grade we use CLIP, a one-on-one intervention program.
- Our gifted program, called TAG, serves over 40 students. We have a differentiated approach to teaching each child so they can achieve maximum learning.
- One of the major strengths of Kohl is its strong parent support. We believe that educating a child is a partnership between home and school. Our parents make Kohl a wonderful, high achieving school. If you want to be involved in your child's education, Kohl is the place!

To review Colorado State Assessment results for Kohl Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4792&level=E>

## Lafayette Elementary

101 N. Bermont Ave., Lafayette, CO 80026

720-561-8900, Fax: 720-561-8901

Principal: Stephanie Jackman

<http://bvsd.org/schools/Lafayette/Pages/default.aspx>

**Projected Enrollment: 626**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,659,790	
		non-SRA	SRA
Utilities:	-	\$ 55,596	\$ -
Regular Education:	32.111	2,263,723	56,407
Special Education:	11.494	555,046	-
Vocational Education:	-	-	-
English as a Second Language:	1.300	96,256	-
Extra Curricular Education:	-	3,832	-
Talented & Gifted:	1.390	93,355	-
Library Services:	1.000	78,653	5,000
School Administration:	4.150	299,470	-
Maintenance:	2.500	116,214	4,000
Health Room:	0.625	20,419	-
Curriculum/Staff Development:	-	-	1,200
Student Support Services:	0.250	10,435	184
<b>TOTALS:</b>	<b>54.820</b>	<b>\$ 3,592,999</b>	<b>\$ 66,791</b>

Ethnicity		2010-2011
American Indian		0.00%
African American		1.4% 9
Caucasian		71.9% 457
Asian		3.8% 24
Hispanic		17.6% 112
Native Hawaiian		0
Multi		5.3% 34
Gender		2010-2011
Female		46.2% 294
Male		53.8% 342
Special Programs		2010-2011
ELL		8.2% 52
Free/Reduced Lunch		20.5% 130
SPED		11.5% 73
504		.8% 5

Lafayette Elementary School provides a rich academic program in a culturally diverse environment. The Boulder Valley School District's standards-based curriculum is the hallmark of high quality instruction at Lafayette. Students benefit from individualized opportunities made possible by a comprehensive Talented and Gifted focus program. This program is designed to provide personalized instruction for identified gifted students and advanced programming for academically talented students. A full-time talented and gifted coordinator works directly with students, teachers and parents to design educational experiences based upon identified strengths and talents. Up-to-date assessment and research-based instruction in literacy, mathematics, science, social studies, and visual and performing arts define our dynamic educational program.

In addition, students in Kindergarten through fifth grade take advantage of before and after-school enrichment activities, clubs, choir, intramural sports, language classes and more to expand their learning experiences. A state-of-the art computer lab, literacy classroom, and media center enhance classroom instruction. The staff is committed to providing differentiated instruction to meet the diverse needs of all students, including second language learners and children with special needs. A character education program, class meetings, Peace Place and, most recently, a half-time counselor all support the social/emotional needs of our students. Preschool classes, KCARE for Kindergarten students, and the School Age Childcare (SAC) program offer additional options to families at our school. Lafayette Elementary is a diverse, inclusive and exciting place to learn!

To review Colorado State Assessment results for Lafayette Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=4874&level=E>



## Louisville Elementary

400 Hutchinson St., Louisville, CO 80027

720-561-7200, Fax: 720-561-7201

Principal: Jennifer Rocke

<http://schools.bvds.org/les/index.html>



**Projected Enrollment: 472**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,700,307	
		non-SRA	SRA
Utilities:	-	\$ 65,519	\$ -
Regular Education:	24.979	1,756,872	31,202
Special Education:	5.952	322,138	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,044	-
Extra Curricular Education:	-	2,608	-
Talented & Gifted:	0.290	9,699	-
Library Services:	1.000	78,653	-
School Administration:	3.375	221,340	3,024
Maintenance:	2.500	116,214	2,780
Health Room:	0.438	14,286	-
Curriculum/Staff Development:	-	-	1,928
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>39.534</b>	<b>\$ 2,661,373</b>	<b>\$ 38,934</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	.4% 2
African American	.8% 4
Caucasian	82.5% 414
Asian	2.2% 11
Hispanic	11% 55
Native Hawaiian	0
Multi	3.2% 16
<b>Gender</b>	<b>2010-2011</b>
Female	50.6% 254
Male	49.4% 248
<b>Special Programs</b>	<b>2010-2011</b>
ELL	4% 20
Free/Reduced Lunch	14.2% 71
SPED	11.6% 58
504	.2% 1

In the heart of downtown Louisville, a community of learners is curiously exploring the world around them. At Louisville Elementary School, student achievement, along with building student self-esteem and self-confidence in a safe, caring environment, is our primary focus. We live our motto: "Everyday, we make a difference for each child." The staff at Louisville treats each student as an individual, and student successes are abundant. At Louisville Elementary School, we believe that every child can and will succeed!

Our Louisville staff works to make a positive difference for every child and it shows. At Louisville, we are excited to see excellent learning results coming from research-based strategies and interventions. These methods focus on improving every student's achievement in all areas. Our K-5 literacy program provides small-group, direct reading instruction at all grade levels, and we frequently measure student progress throughout the year with reading and writing assessments. In our daily, 60-minute math blocks, our instruction focuses on understanding number sense, problem solving skills, and demonstrating mathematical thinking through speaking as well as writing. Our instructional questioning techniques are constantly challenging students to think at higher levels so they apply their learning in other situations. Every child is challenged to his/her full potential.

At LES, we know our educational responsibility goes beyond test scores. We help our students become self-confident learners. We support the whole child, not only academically, but socially and emotionally. Some of the great programs we have at LES include:

- Positive character traits program.
- Dynamic TAG program that challenges students in core academics as well as art, music, and creative thinking.
- Small class sizes
- State-of-the-art computer lab with new HP computers and a digital projector for instruction.
- Exemplary physical education, music, and art programs.
- K-Care enrichment program for our half-day kindergartners.
- The LES staff believes it takes a village to raise a child, and together, our community is working to help children become self-confident, lifelong learners. Louisville Elementary School--what a wonderful learning community for staff, students, and families!

To review Colorado State Assessment results for Louisville Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5302&level=E>



## Louisville Middle

1341 Main St., Louisville, CO 80027

720-561-7400, Fax: 720-561-7401

Principal: Adam Fels

<http://bvdsd.org/schools/louisvillemiddle/Pages/default.aspx>



**Projected Enrollment: 588**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,292,362	
		non-SRA	SRA
Utilities:	-	\$ 142,133	\$ -
Regular Education:	26.804	1,969,168	39,728
Special Education:	5.636	365,605	549
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	25,513	-
Talented & Gifted:	0.230	7,691	298
Library Services:	1.000	78,653	7,600
School Administration:	5.000	355,506	-
Maintenance:	3.250	149,180	3,700
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	807
Student Support Services:	1.770	145,452	779
<b>TOTALS:</b>	<b>43.690</b>	<b>\$ 3,238,901</b>	<b>\$ 53,461</b>

Ethnicity		2010-2011
American Indian	.2%	1
African American	.5%	3
Caucasian	82.4%	497
Asian	2.5%	15
Hispanic	9%	54
Native Hawaiian	0	
Multi	5.5%	33
Gender		2010-2011
Female	49.4%	298
Male	50.6%	305
Special Programs		2010-2011
ELL	.8%	5
Free/Reduced Lunch	11.8%	71
SPED	9.3%	56
504	1.2%	7

Louisville Middle School is a neighborhood school offering rigorous academic programs and a wide array of elective choices. We provide a broad range of academic curriculum including high school and honors level classes, specialized reading, writing, and math programs, gifted and talented services, and special education services. We hold all students accountable for high academic and behavioral standards and we support those efforts by providing academic support time, clinics, after-school help sessions and counseling groups.

LMS offers a variety of programs to support the educational, emotional and social needs of middle level students. Programs and activities offered include: Athletics, National Junior Honor Society, Student Government, Welcome Everybody, Engineering Lab, Law Library, Yearbook, Science Club, Creative Writing Club, and Reading to End Racism. Students in Fine Arts produce band, orchestra, guitar, choral and dramatic productions, and participate in festivals and competitions. Other available competitions include Math Counts, Math Olympiad, Knowledge Masters, Rocky Mtn. Talent Search, Destination Imagination, District and State Art competitions, Science Fair, Quiz Bowl, Nat'l History Day, Spelling and Geography Bee.

To review Colorado State Assessment results for Louisville Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5306&level=M>



## Manhattan School of Arts & Academics

290 Manhattan Dr., Boulder, CO 80303

720-561-6300, Fax: 720-561-6301

Principal: Robbyn Fernandez

<http://schools.bvsd.org/manhattan/index.asp>

**Projected Enrollment: 495**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,143,009	
		non-SRA	SRA
Utilities:	-	\$ 134,291	\$ -
Regular Education:	23.773	1,729,977	37,348
Special Education:	6.769	418,835	719
Vocational Education:	-	-	-
English as a Second Language:	1.500	111,066	-
Extra Curricular Education:	-	17,071	-
Talented & Gifted:	0.190	6,353	500
Library Services:	1.000	78,653	6,410
School Administration:	5.000	337,884	-
Maintenance:	3.000	138,192	3,886
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	11,173
Student Support Services:	1.340	110,117	534
<b>TOTALS:</b>	<b>42.572</b>	<b>\$ 3,082,439</b>	<b>\$ 60,570</b>

Ethnicity	2010-2011
American Indian	.9% 4
African American	1.1% 5
Caucasian	66.5% 311
Asian	6% 28
Hispanic	18.8% 88
Native Hawaiian	1.7% 1
Multi	29.2% 31
Gender	2010-2011
Female	53.4% 250
Male	46.6% 218
Special Programs	2010-2011
ELL	12.8% 60
Free/Reduced Lunch	25.8% 121
SPED	16% 75
504	2.8% 13

Manhattan Middle School of Arts and Academics provides an inclusive, safe, and dynamic learning environment for students from both the neighborhood and the entire district. Our challenging academic program is supported not only by an infusion of the arts, but also an integrated curriculum, exploratory classes, small reading and writing classes, and honors math classes. In the arts, students choose from theater, visual arts, band, orchestra and choir. During the school day, students have the opportunity to participate in a two period block of an arts focus each day. Outside the school day, opportunities for student participation include jazz band, choir, theater productions, middle level athletics, daily homework help, Science Club, and Boulder Boulder Training.

Our school climate is enhanced by our WEB (Welcome Every Body) transition program, our weekly tutor/workshop time, a participatory Student Council, school spirit activities, and multiple charitable endeavors. Manhattan also provides a south-central Boulder English as a Second Language (ESL) Program. Students come to Manhattan from all over the world, giving the school somewhat of an international flavor. We also house an Intensive Behavioral Special Education.

To review Colorado State Assessment results for Manhattan Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=1136&level=M>



## Mesa Elementary

1575 Lehigh St., Boulder, CO 80303

720-561-3000, Fax: 720-561-3001

Principal: Josh Baldner

<http://bvsd.org/schools/mesa/Pages/default.aspx>



**Projected Enrollment: 364**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,083,426	
		non-SRA	SRA
Utilities:	-	\$ 62,233	\$ -
Regular Education:	19.137	1,359,160	17,981
Special Education:	4.036	242,636	469
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.240	8,025	-
Library Services:	1.000	78,653	-
School Administration:	3.000	205,037	635
Maintenance:	1.750	83,249	1,465
Health Room:	0.563	18,394	-
Curriculum/Staff Development:	-	-	873
Student Support Services:	-	-	83
<b>TOTALS:</b>	<b>29.726</b>	<b>\$ 2,061,920</b>	<b>\$ 21,506</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	.5% 2
African American	0
Caucasian	86.2% 326
Asian	5% 19
Hispanic	3.2% 12
Native Hawaiian	0
Multi	5% 19
<b>Gender</b>	<b>2010-2011</b>
Female	47.1% 178
Male	52.9% 200
<b>Special Programs</b>	<b>2010-2011</b>
ELL	1.1% 4
Free/Reduced Lunch	3.2% 12
SPED	7.1% 27
504	.3% 1

Mesa is a high-achieving elementary school nestled up against the mountains in south Boulder. Mesa is a "Triple A" school which balances academics, the arts, and athletics. We offer our students a wide scope of learning opportunities. Our school has been awarded the John J. Irwin Award for Excellence as an outstanding school of distinction.

Academics are a high priority. Teachers implement the best, research-based instructional practices to encourage critical thinking and question in all aspects of learning. Differentiation of instruction is woven into the structure of the day in all subject areas to meet the individual needs of the learners. Talented and Gifted (TAG) programs, resource room assistance, literacy, math and technology support are designed to help students discover their strengths and talents.

Arts, performing and visual are highly valued programs which are integrated into the academic curriculum. Mesa was one of a very few elementary schools in the U.S. chosen to receive the Kennedy Center Schools of Distinction Award for arts education.

Athletics motivate our students to be responsible for their physical fitness. We offer a variety of experiences including the Mile Run, Bolder Boulder training, Jump Rope for Heart, and Fitness Club.

To review Colorado State Assessment results for Mesa Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5838&level=E>



## Monarch High

329 Campus Dr., Louisville, CO 80027

720-561-4200, Fax: 720-561-5650

Principal: Jerry Lee Anderson

<http://bvsd.org/schools/monarchhigh/Pages/default.aspx>

**Projected Enrollment: 1,511**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$7,240,873	
		non-SRA	SRA
Utilities:	-	\$ 239,589	\$ -
Regular Education:	61.395	4,520,772	119,712
Special Education:	11.033	645,040	1,361
Vocational Education:	0.800	59,455	7,865
English as a Second Language:	0.600	44,426	-
Extra Curricular Education:	-	111,795	-
Talented & Gifted:	0.414	21,728	449
Library Services:	1.800	112,164	1,996
School Administration:	10.250	674,439	16,545
Maintenance:	9.000	382,486	7,629
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,241
Student Support Services:	3.300	271,182	999
<b>TOTALS:</b>	<b>98.592</b>	<b>\$ 7,083,076</b>	<b>\$ 157,797</b>

Ethnicity		2010-2011
American Indian	.1%	1
African American	.7%	11
Caucasian	81.5%	1245
Asian	5.2%	80
Hispanic	7.8%	119
Native Hawaiian	.1%	2
Multi	4.5%	69
Gender		2010-2011
Female	48.8%	745
Male	51.2%	782
Special Programs		2010-2011
ELL	1.1%	17
Free/Reduced Lunch	5.1%	78
SPED	7.9%	120
504	2.9%	44

Monarch High School features a closed campus environment, a modified block schedule, and late start on Wednesdays for faculty professional development and student tutor time. Freshmen and sophomore students must take seven classes or six classes and a study hall. They are not permitted to leave the campus during the school day. Juniors must take a minimum of six classes and seniors must take a minimum of five classes. Juniors and seniors may apply for an off-campus pass that, if earned, would allow them to leave campus during the school day when they are not in scheduled classes. In addition to the closed campus environment, Monarch High School has extensive computer technology available to all faculty and students. All computers are connected to the instructional network and the Internet. Teachers utilize technology to enhance instruction and students have opportunities to explore how technology can be integrated into the learning process.

The school features a daVinci Lab that allows students to explore pre-engineering, pre-design, and applied technology. Students may access Advanced Placement Courses within Monarch High School and technology classes at a district level to enhance their academic transcripts. A tutor center, staffed by licensed teachers, individual scheduled tutor time access with every teacher in the building, a Links Program, and Connections program are all available at Monarch High School for individual students to access in order to be successful and reach their highest academic goals.

To review Colorado State Assessment results for Monarch High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=5999&level=H>



## Monarch K-8

263 Campus Dr., Louisville, CO 80027

720-561-4000, Fax: 720-561-4001

Principal: Khara West

<http://bvsd.org/schools/monarchk8/Pages/default.aspx>

**Projected Enrollment: 772**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,272,111	
		non-SRA	SRA
Utilities:	-	\$ 176,624	\$ -
Regular Education:	39.605	2,811,393	39,582
Special Education:	4.950	380,490	500
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	24,673	-
Talented & Gifted:	-	-	350
Library Services:	1.000	78,653	2,000
School Administration:	6.250	449,081	4,328
Maintenance:	3.500	160,686	3,100
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	800
Student Support Services:	1.500	123,265	250
<b>TOTALS:</b>	<b>57.305</b>	<b>\$ 4,221,201</b>	<b>\$ 50,910</b>

Ethnicity		2010-2011
American Indian		.5% 4
African American		.3% 2
Caucasian		76.1% 601
Asian		9.4% 74
Hispanic		9.1% 72
Native Hawaiian		.1% 1
Multi		4.6% 36
Gender		2010-2011
Female		51.8% 409
Male		48.2% 381
Special Programs		2010-2011
ELL		1.9% 15
Free/Reduced Lunch		10.2% 80
SPED		10.4% 82
504		2.5% 20

Students at Monarch K-8 understand that safety and community are paramount. Unique to Monarch K-8 is the constant and consistent administrative presence that not only provides students a sense of safety, but also a sense that their community is intact. A cornerstone of Monarch's school culture is their advisory program (I CARE). The character traits of Integrity, Courage, Altruism, Respect/ Responsibility, and Excellence follow each student and staff member throughout her or his day.

Monarch's teachers are passionate, creative, and dedicated. They constantly evaluate and reevaluate programs and policies, always striving for excellence. Creative scheduling ensures the most efficient and effective use of school day minutes. Programs are tailored to meet the needs of all students. The K-12 campus allows for academic acceleration when appropriate as well as a myriad of cross-graded activities.

Students at Monarch K-8 understand that they are equal partners in their education. With the help of their teachers, they learn how to speak out and stand up for what's right. At Monarch K-8, students are empowered to become leaders. Parents and prospective students are welcome to walk through Monarch's halls and visit their classrooms.

Monarch K-8 and Monarch High School weave together the common threads of discipline, academics, and community; as a result, students transition from level to level with ease and grace, feeling a continued sense of safety and belonging to a K-12 community.

To review Colorado State Assessment results for Monarch K-8 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6000&level=M>



## Nederland Elementary

#1 N. Sundown Trail, Nederland, CO 80466

720-561-4800, Fax: 720-561-4801

Principal: Debra Benitez

<http://bvds.org/schools/nederlandElem/Pages/default.aspx>

**Projected Enrollment: 261**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,745,631	
		non-SRA	SRA
Utilities:	-	\$ 74,591	\$ -
Regular Education:	14.958	1,026,191	18,268
Special Education:	3.606	209,511	1,500
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,809	-
Extra Curricular Education:	-	374	-
Talented & Gifted:	0.180	6,018	150
Library Services:	0.500	39,327	-
School Administration:	3.000	215,192	850
Maintenance:	2.500	116,214	2,800
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	3,500
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>25.444</b>	<b>\$ 1,718,563</b>	<b>\$ 27,068</b>

Ethnicity		2010-2011
American Indian	.7%	2
African American	.3%	1
Caucasian	86.4%	248
Asian	2.4%	7
Hispanic	4.9%	14
Native Hawaiian	0	
Multi	5.2%	15
Gender		2010-2011
Female	54.4%	156
Male	45.6%	131
Special Programs		2010-2011
ELL	1%	3
Free/Reduced Lunch	21.9%	63
SPED	12.9%	37
504		0

Nederland Elementary School provides strong academic programs that support and enrich education for the variety of learners we serve. We fully implement the Boulder Valley School District curriculum, believing that this provides a solid foundation for all our students. We offer a strong balanced literacy program, phonemic awareness for K-1st students, Guided Reading Plus and SOAR for 2nd-4th grade students, and additional math, reading and enrichment support for TAG students. In response to parent feedback and our belief in meeting the needs of all students, we've added single grade strands to our multiage programming in grades 1-4. NES students have benefited from the Amendment 23 funds to lower class size in K-1. Our student-teacher ratio is around 1:20.

Our special education program support students with a wide range of abilities and needs. Mental Health provides NES with therapeutic support for students and families. We also offer Colorado Preschool Project and Kindergarten Care.

Special Curricular events for all students include:

Writers in the Schools, Poets' Day, Reading is Fundamental Publishing Center, Literacy Lab, Mini-Society, Spelling Bee, Geography Bee, Science Fair, Lego Technology Lab, Biography Tea, Choral and Instrumental Music

To review Colorado State Assessment results for Nederland Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6208&level=E>



## Nederland Middle/Senior

597 Eldora Rd., Nederland, CO 80466

(303) 258-3212, Fax (303) 258-8699

Principal: Lynn Donnelly

<http://bvdsd.org/schools/nmshs/Pages/default.aspx>



**Projected Enrollment: 325**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,972,772	
		non-SRA	SRA
Utilities:	-	\$ 121,108	\$ -
Regular Education:	21.844	1,586,532	23,371
Special Education:	6.439	393,393	597
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,809	-
Extra Curricular Education:	-	75,274	-
Talented & Gifted:	0.314	18,384	110
Library Services:	1.375	94,360	-
School Administration:	5.500	367,609	18,533
Maintenance:	4.000	172,433	2,852
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,108
Student Support Services:	1.000	82,176	123
<b>TOTALS:</b>	<b>40.672</b>	<b>\$ 2,926,078</b>	<b>\$ 46,694</b>

<b>Ethnicity</b>	<b>2010-2011</b>
American Indian	1.2% 4
African American	0
Caucasian	91.9% 306
Asian	.9% 3
Latino/Hispanic	8.1% 27
Native Hawaiian	.1% 1
Multi	28.6% 12
<b>Gender</b>	<b>2010-2011</b>
Female	49.5% 165
Male	50.5% 168
<b>Special Programs</b>	<b>2010-2011</b>
ELL	.3% 1
Free/Reduced Lunch	19.2% 64
SPED	11.4% 38
SOM	2.1% 7

Nederland Middle/Senior High School is a small school in a beautiful mountain setting west of Boulder offering a comprehensive education with personalized instruction in small classes grades 6-12. Nederland Middle/ Senior High School is Boulder Valley School District's only 6-12 school.

Nederland Middle School offers honors classes in math and science. Other middle level classes include Spanish, French, pottery, jewelry, band, orchestra, choir, foods, applied technology and computers. High school Advanced Placement classes are taught in English, math, science, social studies, Spanish, and French. Nederland students also participate in the post-secondary Connections and Nederland Chinook programs.

Nederland Middle/Senior High School also offers school-wide homeroom time, which allows students the opportunity to meet with different groups such as Student Council, Amnesty International, and WEB/LINK. During this time, students may also practice for special Talented and Gifted contests and events, hold class meetings, meet as peer mediators, consult with the Post Graduate Coordinator, and receive special tutoring in the Student Assistance Center staffed by students, community members, CU practicum students and parents.

The staff and administration are committed to building and maintaining a strong, positive alliance between home and school. Parents receive academic progress reports every four and a half weeks, and parent-teacher conferences are held once each quarter. Parent involvement is a key to student success.

To review Colorado State Assessment results for Nederland Middle-Senior High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6212&level=M>



## New Vista High

700 20<sup>th</sup> St., Boulder, CO 80302  
720-561-8700, Fax: 720-561-8701  
Principal: Kirk Quitter

<http://bvsd.org/schools/nvhs/Pages/NVHS.aspx>



**Projected Enrollment: 282**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,130,592	
		non-SRA	SRA
Utilities:	-	\$ 99,566	\$ -
Regular Education:	14.250	1,034,562	40,967
Special Education:	2.410	185,321	301
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,809	-
Extra Curricular Education:	-	66,853	-
Talented & Gifted:	0.254	16,377	-
Library Services:	1.375	94,360	-
School Administration:	4.650	353,598	1,897
Maintenance:	2.750	122,349	2,601
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	288
Student Support Services:	1.000	96,176	567
<b>TOTALS:</b>	<b>26.889</b>	<b>\$ 2,083,971</b>	<b>\$ 46,621</b>

Ethnicity	2010-2011
American Indian	.7% 2
African American	.3% 1
Caucasian	80.6% 241
Asian	1% 3
Hispanic	11.4% 34
Native Hawaiian	0
Multi	6% 18
Gender	2010-2011
Female	52.2% 156
Male	47.8% 143
Special Programs	2010-2011
ELL	1.3% 4
Free/Reduced Lunch	14.3% 43
SPED	15.1% 45
504	10.4% 31

In order to actively engage every student in learning, our program includes:

- personal relationships, built on mutual respect, with all adults in the school;
- an advisor who supports each student from enrollment through graduation;
- choices that allow students to shape the educational program to meet their needs and interests;
- active learning in all classrooms and varied and engaging course offerings;
- credit earning opportunities in the community;
- a school climate that values individuals, community, and learning. Programmatic elements of New Vista High School:
- enrollment by choice and lottery;
- small school size (300) and class size (15-25);
- a culture of revision and practice;
- quarter calendar and block classes;
- weekly time for learning in the community;
- course offerings that respond to student and teacher interests;
- contracts for mentored learning outside of the regular school day and year;
- off-campus learning in technical or post-secondary programs;
- advisory groups;
- heterogeneous and multi-age class groupings;
- a full inclusion approach to special education;
- end of quarter exhibition days that celebrate learning across all disciplines.

To review Colorado State Assessment results for New Vista High School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6195&level=H>



## Peak to Peak Charter School

800 Merlin Dr., Lafayette, CO 80026  
(303) 453-4600 Fax: (303) 453-4613  
Principals: Anthony Fontana

<http://www.peaktopeak.org/>

**Projected Enrollment: 1,442**



### DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$11,299,996	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	5,576,851
Special Education:	230,561	4,078
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	312,393
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	208,214
General Administration Support:	-	58,472
Business Services:	-	111,087
School Administration:	-	1,604,904
Maintenance:	-	2,465,558
Food Service:	-	156,536
Community Services:	-	115,150
Site Acquisition Services:	-	-
Central Support Services:	-	60,500
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	395,692
	<b>\$ 230,561</b>	<b>\$11,069,435</b>

Ethnicity		2010-2011
American Indian	.2%	3
African American	.8%	12
Caucasian	75.7%	1092
Asian	9.8%	141
Hispanic	9.3%	134
Native Hawaiian	.2%	3
Multi	4%	58
Gender		2010-2011
Female	50.9%	734
Male	49.1%	709
Special Programs		2010-2011
ELL	1.5%	22
Free/Reduced Lunch	8.1%	116
SPED	4%	58
504	2.4%	35

Peak to Peak is a K-12 public charter school offering a liberal arts, character-based, college preparatory curriculum. It is designed from the ground up for graduates to meet or exceed the entrance requirements of top colleges and universities. Students at Peak to Peak who demonstrate a mastery of knowledge and skills are challenged through appropriate placement in each subject area. The school is small enough to ensure that each student is known and valued but large enough to provide a variety of academic, athletic, and extracurricular activities.

Peak to Peak's elementary program uses the nationally recognized Core Knowledge program. Students entering middle school enroll in courses specifically designed to prepare students to take and succeed in Peak to Peak's advanced courses.

Peak to Peak's high school features the "Peak Scholar Award." Designed to challenge students who desire a well-rounded high school experience, the Peak Scholar Diploma indicates to highly selective colleges the Peak Scholar's commitment to excellence.

The Peak Scholar Diploma demonstrates achievement in the following areas:

- AP courses and exams
- The CU Succeed Gold Program with university courses taught during the school day by CU adjunct professors who are on-staff at Peak to Peak
- Honor Roll distinction
- A commitment to our community through community service
- Leadership or extracurricular activities

To review Colorado State Assessment results for Peak to Peak K-12 School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6816&level=M>



## Escuela Bilingüe Pioneer Elementary

101 Baseline Rd., Lafayette, CO 80026

720-561-7800, Fax: 720-561-7801

Principal: Miguel Villalon

<http://bvvsd.org/schools/Pioneer/Pages/default.aspx>



**Projected Enrollment: 402**

### DEMOGRAPHIC CHARACTERISTICS

		Total Budget \$3,063,928	
	Staff	non-SRA	SRA
Utilities:	-	\$ 74,174	\$ -
Regular Education:	28.499	1,957,055	42,423
Special Education:	2.288	158,081	-
Vocational Education:	-	-	-
English as a Second Language:	5.000	370,217	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.260	8,693	-
Library Services:	1.000	78,653	-
School Administration:	3.000	205,038	4,900
Maintenance:	3.000	138,192	4,884
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,464
Student Support Services:	0.366	15,277	344
<b>TOTALS:</b>	<b>43.413</b>	<b>\$ 3,009,913</b>	<b>\$ 54,015</b>

Ethnicity		2010-2011
American Indian	.5%	2
African American	.2%	1
Caucasian	32.2%	136
Asian	0	
Hispanic	64.1%	271
Native Hawaiian	0	
Multi	3.1%	13
Gender		2010-2011
Female	44.2%	187
Male	55.8%	236
Special Programs		2010-2011
ELL	45.2%	191
Free/Reduced Lunch	43.7%	185
SPED	9.7%	41
504	.5%	2

Pioneer is located in old town Lafayette. Students come from Lafayette and the surrounding areas including Broomfield, Erie and Longmont. Pioneer is a focus school and all students enroll through the district open enrollment process. The student population is made up of approximately 50 percent Spanish speakers and 50 percent English speakers. There is considerable range of socio- economic status among Pioneer families, with 60 percent of the students on free and reduced lunch. Pioneer has been the recipient of two literacy grants which has infused over \$400,000 into the program over a two-year period.

In this unique dual immersion program, students learn to read and write in their first language, in small groups with the support of literacy specialists. Students also receive daily structured second language instruction and math and content area instruction, through hands on, experiential activities. A multicultural perspective is infused throughout the curriculum. A variety of programs support the school safety plan.

Parents are a critical part of our success at Pioneer. Parent volunteerism is strong and we are very pleased with the participation of both English and Spanish speakers in the decision making process and at social events. At Pioneer, our focus is on each student's success!

To review Colorado State Assessment results for Pioneer Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6962&level=E>



## Nevin Platt Middle

6096 Baseline Rd., Boulder, CO 80303

720-561-5536, Fax: 720-561-6898

Principal: Kevin Gates

<http://bvsvd.org/schools/Platt/Pages/default.aspx>



**Projected Enrollment: 527**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,911,407	
		non-SRA	SRA
Utilities:	-	\$ 160,459	\$ -
Regular Education:	24.432	1,747,967	32,968
Special Education:	2.660	204,481	500
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	28,998	-
Talented & Gifted:	0.210	7,022	200
Library Services:	1.000	78,653	300
School Administration:	4.764	339,921	-
Maintenance:	3.750	171,156	5,800
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,000
Student Support Services:	1.600	131,482	500
<b>TOTALS:</b>	<b>38.416</b>	<b>\$ 2,870,139</b>	<b>\$ 41,268</b>

Ethnicity		2010-2011
American Indian	.2%	1
African American	.6%	3
Caucasian	84.8%	452
Asian	3.4%	18
Hispanic	5.8%	31
Native Hawaiian	0	
Multi	5.3%	28
Gender		2010-2011
Female	49.3%	263
Male	50.7%	270
Special Programs		2010-2011
ELL	.9%	5
Free/Reduced Lunch	5.8%	31
SPED	5.8%	31
504	3%	16

Nevin Platt Middle School is endowed with a rich history of commitment to academic rigor and meeting the unique needs of preadolescent children. Students access an elective program that is rich and varied. Platt's certified staff is dedicated to providing for students' intellectual, physical and emotional needs and to assuring that students achieve academically at the highest levels possible.

Platt offers a conventional middle school program with teams of teachers working together in collaboration to support students. Teachers teach in academic-interdisciplinary teams, and students access a full-course of elective classes.

For students who thrive in a learning environment that is more "hands-on," Platt offers an alternative-middle school program called CHOICE. The CHOICE program shares the Platt facility, administration, elective classes and after school activities, including athletics.

The CHOICE program, created by parents and educators in 1987 as BVSD's first alternative to conventional neighborhood middle school programming, stresses experiential learning linked to academic rigor. The program features multi-age grouping, integrated subjects and alternative assessment. Students must apply for this three-year program through open enrollment.

To review Colorado State Assessment results for Platt Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=6224&level=M>



## Barnard D. Ryan Elementary

1405 Centaur Village Dr., Lafayette, CO 80026

720-561-7000, Fax: 720-561-7001

Principal: Tobey Bassoff

<http://bvsd.org/schools/ryan/Pages/default.aspx>

**Projected Enrollment: 396**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,542,559	
		non-SRA	SRA
Utilities:	-	\$ 40,996	\$ -
Regular Education:	22.023	1,551,223	26,953
Special Education:	6.963	389,553	925
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,044	-
Extra Curricular Education:	-	1,125	-
Talented & Gifted:	0.260	8,693	-
Library Services:	1.540	78,653	-
School Administration:	3.000	201,565	1,453
Maintenance:	2.000	94,238	1,783
Health Room:	0.463	15,105	-
Curriculum/Staff Development:	-	40,643	330
Student Support Services:	0.366	15,277	-
<b>TOTALS:</b>	<b>37.615</b>	<b>\$ 2,511,115</b>	<b>\$ 31,444</b>

Ethnicity		2010-2011
American Indian	1%	4
African American	1.2%	5
Caucasian	70.2%	294
Asian	5%	21
Hispanic	21.7%	91
Native Hawaiian	0	
Multi	1%	4
Gender		2010-2011
Female	49.2%	206
Male	50.8%	213
Special Programs		2010-2011
ELL	8.1%	34
Free/Reduced Lunch	32.2%	135
SPED	12.4%	52
	504	.5% 2

Ryan Elementary Math and Science Focus School is dedicated to making each day a powerful learning experience in all subject areas for all children. Students and teachers examine all curricula through a math and science lens. The school is dedicated to meeting the needs of each student, coupling the BVSD curriculum with personalized instruction to ensure that students are taught at their maximum instructional level each day. Parents are a vital part of the school and are encouraged to get involved in the School Improvement Team, Parent Teacher Association or by volunteering in the classroom or on learning trips.

To review Colorado State Assessment results for Ryan Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=7528&level=E>



## Alicia Sanchez Elementary

655 Sir Galahad Dr., Lafayette, CO 80026

720-561-7300, Fax: 720-561-7301

Principal: Doris Candelarie

<http://bvdsd.org/schools/Sanchez/Pages/default.aspx>

**Projected Enrollment: 289**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,636,404	
		non-SRA	SRA
Utilities:	-	\$ 60,654	\$ -
Regular Education:	22.174	1,502,738	34,800
Special Education:	7.497	412,019	-
Vocational Education:	-	-	-
English as a Second Language:	3.100	229,535	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.200	6,687	-
Library Services:	0.500	40,397	-
School Administration:	3.000	218,123	2,300
Maintenance:	2.000	94,238	3,300
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	0.366	15,277	-
<b>TOTALS:</b>	<b>39.337</b>	<b>\$ 2,596,004</b>	<b>\$ 40,400</b>

Ethnicity		2010-2011
American Indian	1.4%	4
African American	.7%	2
Caucasian	20.7%	61
Asian	4.1%	12
Hispanic	70.8%	209
Native Hawaiian	0	
Multi	2.4%	7
Gender		2010-2011
Female	50.2%	148
Male	49.8%	147
Special Programs		2010-2011
ELL	42.7%	126
Free/Reduced Lunch	70.2%	207
SPED	17.6%	52
504	1%	3

Our school serves a diverse neighborhood population. The primary focus of the school is to develop literacy skills for all children. Numerous services and programs support this goal. We have a full-time literacy coach who works daily with teachers to ensure the best literacy instructional practices. Small class size in kindergarten, first and second grades also assists with learning. During one hour each day, reading instruction occurs in groups of 4-8 students at every grade level. We devote 45-60 minutes per day to mathematics.

Advanced mathematics placement can occur both within the school or at Angevine Middle School. We have also encouraged student interest and understanding of science through partnerships with: CU School of Engineering, Denver Zoo Wonders in Nature and Wonders in the Neighborhood, CU/Audubon Society Science Discovery Program. Earth Day and Science Fair activities also encourage application of science learning. Fifth grade students attend Outdoor Education near Jamestown in the spring. To extend learning opportunities for children and families, we are fortunate to have a Family Literacy Program where adult learners can improve their language, academic, and parenting skills while childcare is provided for non-school-age children. Preschool and kindergarten enrichment opportunities are also available for our youngest learners.

To review Colorado State Assessment results for Sanchez Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=7592&level=E>



## Southern Hills Middle

1500 Knox Dr., Boulder, CO 80305

720-561-3400, Fax: 303-499-9251

Principal: Terry Gillach

<http://bvsd.org/schools/southernhills/Pages/default.aspx>



**Projected Enrollment: 535**

### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,109,288	
		non-SRA	SRA
Utilities:	-	\$ 127,985	\$ -
Regular Education:	24.964	1,792,409	35,811
Special Education:	7.252	422,052	744
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	24,778	-
Talented & Gifted:	0.220	7,357	-
Library Services:	1.000	78,653	4,142
School Administration:	4.750	344,393	-
Maintenance:	3.000	138,192	5,512
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,320
Student Support Services:	1.500	123,557	383
<b>TOTALS:</b>	<b>42.686</b>	<b>\$ 3,059,376</b>	<b>\$ 49,912</b>

Ethnicity		2010-2011
American Indian		.6% 3
African American		.2% 1
Caucasian		77.4% 422
Asian		7.5% 41
Hispanic		7.9% 43
Native Hawaiian		0
Multi		6.4% 35
Gender		2010-2011
Female		45.7% 249
Male		54.3% 296
Special Programs		2010-2011
ELL		1.7% 9
Free/Reduced Lunch		6.1% 33
SPED		12.7% 69
SOL		2.2% 12

Southern Hills Middle School has a distinguished tradition of high academic standards and outstanding student achievement. We take great pride in providing students a solid foundation of academic excellence, a caring and nurturing environment, and a place rich in personal relationships. We value creativity and growth, friends and laughter, and most importantly, mastery learning. A John Irwin School of Excellence, SHMS students excel in every facet of academic achievement.

This is a school that benefits from a dedicated and gifted staff. Faculty members have distinguished themselves on a local and state level with numerous awards and acknowledgements. Southern Hills also depends a great deal on a very supportive parent community with marvelous volunteers and stellar home-school communication. Survey results from our parent community indicate a very high level of satisfaction with our school and with student achievement.

SHMS students are among the best in Colorado as evidenced by a number of categories. In addition to very high test scores, students have been recognized for outstanding achievement in local, state, and national competitions in science, history, math, and music. Students have at their disposal a wide range of curricular offerings in addition to the rigors of the traditional core program. Moreover, we offer accelerated and honors classes in math, language arts and foreign language. The school has an outstanding safety record and receives the highest marks from surveyed parents when compared to other middle schools in the Boulder Valley School District.

Finally, Southern Hills is a welcoming environment and we encourage parents to learn more about the school with a short visit, a phone inquiry, or a tour of our web site. We take great pride in our school and love to talk about it!

To review Colorado State Assessment results for Ryan Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8135&level=M>

## Summit Middle Charter School

4655 Hanover Ave., Boulder, CO 80503

720-561-3900; Fax: 720-561-3901

Principal: David B. Finell

<http://bvdsd.org/schools/summit/Pages/default.aspx>

**Projected Enrollment: 337**



### DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$2,189,218	
	General Fund	Charter
Utilities:	\$ 58,978	\$ -
Regular Education:	-	1,475,593
Special Education:	38,428	-
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	50,569
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	64,390
General Administration Support:	-	-
Business Services:	-	-
School Administration:	-	353,355
Maintenance:	-	75,500
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	8,500
Health Room:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	63,905
<b>TOTALS:</b>	<b>\$ 97,406</b>	<b>\$ 2,091,812</b>

Ethnicity		2010-2011
American Indian	.9%	3
African American	.6%	2
Caucasian	72.9%	245
Asian	14.3%	48
Hispanic	5.1%	17
Native Hawaiian	0	
Multi	6.3%	21
Gender		2010-2011
Female	54.8%	184
Male	45.2%	152
Special Programs		2010-2011
ELL	.3%	1
Free/Reduced Lunch	3%	10
SPED	2.1%	7
504	2.7%	9

Summit Middle School, established in 1996, is a tuition-free, public charter school in the Boulder Valley School District. A recipient of the John Irwin School of Excellence Award for the past three years, Summit was also one of only 24 middle schools in the United States this year to receive the highest national award in education: the United States Department of Education Blue Ribbon School Award. Summit was founded upon, and its program is based upon, the following goals and objectives:

- To expand educational choices within the Boulder Valley School District by offering middle school students the opportunity to enroll in a rigorous academic program and to challenge each student in each course.
- To provide the option of advanced classes for any student on a self-selecting basis and to group students according to subject mastery rather than grade classification or age.
- To elicit academic achievement commensurate with each student's ability.
- To maintain an unwavering commitment to the mastery of educational fundamentals (content) and the development of critical thinking skills (process).
- To enhance each student's social and emotional development and to foster positive relationships among peers.
- To recognize that Summit's customers are students, parents, and the community and to be responsive and accountable to their concerns.
- To strive to reflect the diverse population of the Boulder Valley School District.
- To meet or exceed district and state curriculum, content, and performance standards.
- To monitor the program and evaluate it regularly.

To review Colorado State Assessment results for Summit Middle School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8387&level=M>



## Superior Elementary

1800 S. Indiana St., Superior, CO 80027

720-561-4100, Fax: 720-561-4101

Principal: Mary Hausermann

<http://bvsd.org/schools/superior/Pages/default.aspx>

**Projected Enrollment: 630**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,008,126	
		non-SRA	SRA
Utilities:	-	\$ 81,703	\$ -
Regular Education:	30.921	2,202,902	46,153
Special Education:	1.830	140,722	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.390	13,042	-
Library Services:	1.000	78,653	-
School Administration:	3.900	287,936	4,300
Maintenance:	2.750	127,203	4,061
Health Room:	0.500	16,311	-
Curriculum/Staff Development:	-	-	2,332
Student Support Services:	-	-	4
<b>TOTALS:</b>	<b>41.291</b>	<b>\$ 2,951,276</b>	<b>\$ 56,850</b>

Ethnicity	2010-2011
American Indian	.2% 1
African American	.3% 2
Caucasian	75.6% 447
Asian	11.2% 66
Hispanic	4.7% 28
Native Hawaiian	0
Multi	8% 47
Gender	2010-2011
Female	46.9% 277
Male	53.1% 314
Special Programs	2010-2011
ELL	2% 12
Free/Reduced Lunch	1.8% 11
SPED	5.4% 32
504	2.4% 14

Superior Elementary School is a neighborhood school offering an outstanding educational program to over 600 students in Kindergarten through 5th grades. We have four classes at each grade level. During the 2005-2006 school year, a curriculum task force wrote and aligned a blended curriculum matched to State and BVSD standards. With School Board approval, this will be implemented in 2006-2007. We take great pride in having created a respectful and friendly learning community where we strive to meet the needs of each individual enrolled in our school. Our academic standards are high, and students come to school each day with an understanding of the importance of doing their best as learners.

Special programs are offered in art, music, and physical education. Enrichment activities include a choir, musical programs, student council, after-school sports, a climbing wall, art contests and exhibits, chess club, book clubs, service projects, and intramurals. In addition we offer specialized programs in Talented and Gifted education, literacy and special education. Our character education program, focusing on a positive character trait each month, unites the community in common themes of respect for others and reinforces responsible behavior.

Parents participate actively in all school activities including classroom volunteering, organizing family events and working on decision-making committees. Staff development is highly valued and Superior Elementary teachers are highly competent and committed to educating all students.

To review Colorado State Assessment results for Superior Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8418&level=E>



## University Hill Elementary

956 16<sup>th</sup> St., Boulder, CO 80302  
720-561-5416, Fax: 720-561-2980  
Principal: Leonora Velasquez

<http://bvsd.org/schools/unihill2/Pages/default.aspx>

**Projected Enrollment: 306**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,627,565	
		non-SRA	SRA
Utilities:	-	\$ 71,140	\$ -
Regular Education:	23.490	1,590,935	12,096
Special Education:	3.340	209,343	-
Vocational Education:	-	-	-
English as a Second Language:	4.100	303,579	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.210	7,022	-
Library Services:	0.750	59,044	-
School Administration:	3.440	227,171	1,214
Maintenance:	2.750	127,203	874
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	1,580
Student Support Services:	-	-	28
<b>TOTALS:</b>	<b>38.580</b>	<b>\$ 2,611,773</b>	<b>\$ 15,792</b>

Ethnicity		2010-2011
American Indian	.3%	1
African American	.8%	3
Caucasian	28.5%	102
Asian	.3%	1
Hispanic	68.7%	246
Native Hawaiian	0	
Multi	1.4%	5
Gender		2010-2011
Female	48.9%	175
Male	51.1%	183
Special Programs		2010-2011
ELL	43.6%	156
Free/Reduced Lunch	46.7%	167
SPED	13.7%	49
504	.3%	1

University Hill offers a research-based Dual Language Program for preschool through 5th grade. We teach students to speak, read and write in both English and Spanish. The first emphasis is on achieving literacy in a child's native language. The child is then taught to apply the learned skills and strategies to master the second language. Children develop bi-literacy by studying core curricula – science, mathematics, social studies and language arts – in both languages. The language of instruction alternates with each new curriculum unit.

Bilingual children reap many advantages throughout their lives including being better able to navigate our multicultural world. We are proud to have one of the most diverse student and staff populations in Boulder Valley. Social justice, respect and understanding are cornerstones of our school community. All of our families apply through the school district's open enrollment process.

Since opening our doors in January of 1906, our location across from the University of Colorado has provided us access to many wonderful educational resources. We are also on several major bus lines. Our campus currently consists of two handicapped-accessible buildings separated by a playground.

To review Colorado State Assessment results for Superior Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=8978&level=E>



## Whittier International Elementary

2008 Pine St., Boulder, CO 80302  
720-561-5431, Fax: 720-561-2480  
Principal: Becky Escamilla

<http://schools.bvsd.org/whittier/>

**Projected Enrollment: 330**



### DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,245,555	
		non-SRA	SRA
Utilities:	-	\$ 30,673	\$ -
Regular Education:	20.969	1,483,680	14,022
Special Education:	2.410	185,321	137
Vocational Education:	-	-	-
English as a Second Language:	2.100	155,491	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.230	7,691	-
Library Services:	0.750	59,044	-
School Administration:	3.000	203,287	19
Maintenance:	1.750	83,249	983
Health Room:	0.500	16,336	-
Curriculum/Staff Development:	-	-	1,089
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>31.709</b>	<b>\$ 2,229,305</b>	<b>\$ 16,250</b>

Ethnicity		2010-2011
American Indian	.3%	1
African American	2.4%	9
Caucasian	63.4%	234
Asian	4.1%	15
Hispanic	24.9%	92
Native Hawaiian	.5%	2
Multi	4.3%	16
Gender		2010-2011
Female	43.6%	161
Male	56.4%	208
Special Programs		2010-2011
ELL	23.6%	87
Free/Reduced Lunch	35%	129
SPED	10.6%	39
504		0

Whittier International is a neighborhood school with an international focus.

- Whittier is the only fully authorized International Baccalaureate Primary Years Program (IB PYP) in Boulder Valley. In our 5th year of IB implementation, we have gained recognition throughout the USA as a model program.
- Whittier includes students from more than 25 countries speaking 15 languages.
- Whittier is fully enrolled with a waiting list at most grades.
- Whittier's academic ranking increased from "average" to "high" in its third year of the IB/PYP authorization process. The school also receives high marks on its School Accountability Rating from the State of Colorado.
- Whittier has an active parent community and dynamic Parent Teacher Association, encouraging parent/community involvement.
- Whittier offers a full range of before/after school options, including an on-site, YMCA day care program.
- Kindergarten students attend half days. For families who prefer on-site kindergarten enrichment for the other half of the school day, we are proud to offer a fully integrated K-Care program.

At Whittier International, all students are expected to excel in literacy and math, to have exposure to a world language, and to participate in a rigorous curriculum of arts, sciences and humanities.

To review Colorado State Assessment results for Superior Elementary School, go to the Colorado Department of Education's website at:

<http://www.schoolview.org/SchoolPerformance/AssessmentInfo.asp?DistCode=0480&Sch=9544&level=E>



## FINANCIAL SECTION

ALL FUNDS.....	176
SUMMARY .....	176
BEGINNING BALANCE SUMMARY.....	178
REVENUE SUMMARY.....	179
TRANSFERS IN SUMMARY.....	180
EXPENDITURE SUMMARY.....	181
RESERVES SUMMARY .....	182
TRANSFERS OUT SUMMARY .....	183
ENDING BALANCE SUMMARY.....	184
SUMMARY OF FUND BALANCE CHANGES.....	185
BUDGETED EXPENDITURES PER STUDENT .....	186
AUTHORIZED FTE SUMMARY.....	187
SCHOOL ALLOCATION FORMULAS .....	189
SPECIAL PROGRAM ALLOCATIONS.....	194
SPECIAL EDUCATION FUNDING .....	196
SPECIAL EDUCATION COSTS .....	197
CDE 18 REPORT .....	198
COMPUTATION OF LEGAL DEBT MARGIN .....	203
CERTIFICATES OF PARTICIPATION: GENERAL OPERATING FUND .....	203
GENERAL OBLIGATION DEBT: BOND REDEMPTION FUND .....	204
 GENERAL OPERATING FUND .....	 205
 OTHER FUNDS .....	 235
 CHARTER SCHOOL FUND .....	 277



## All Funds

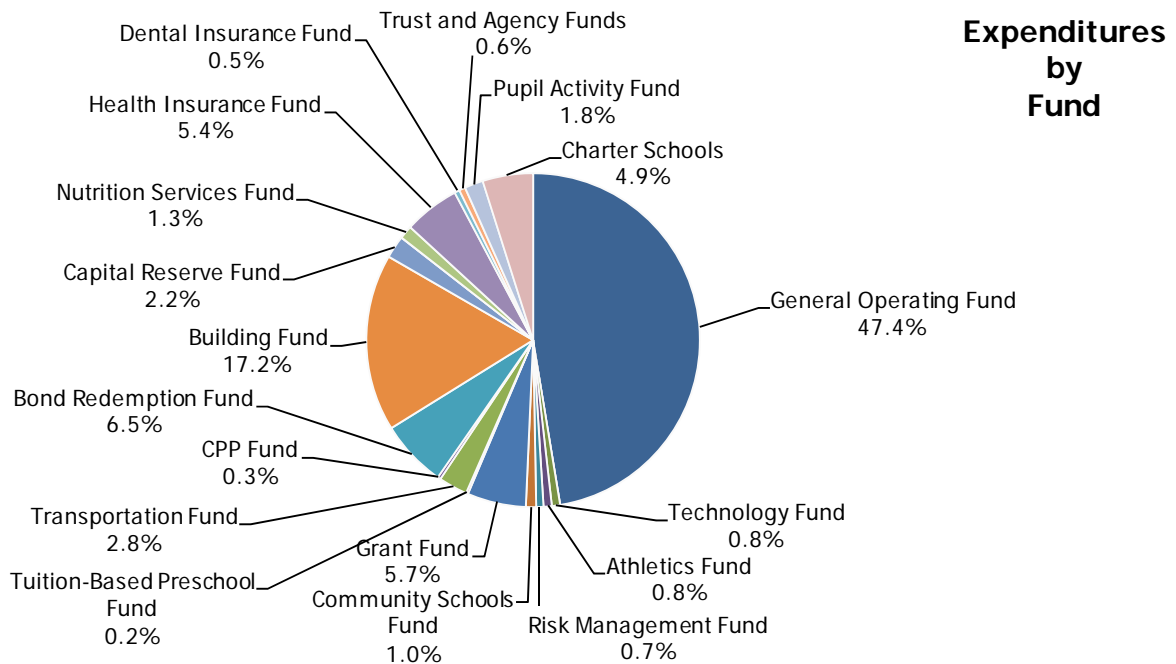
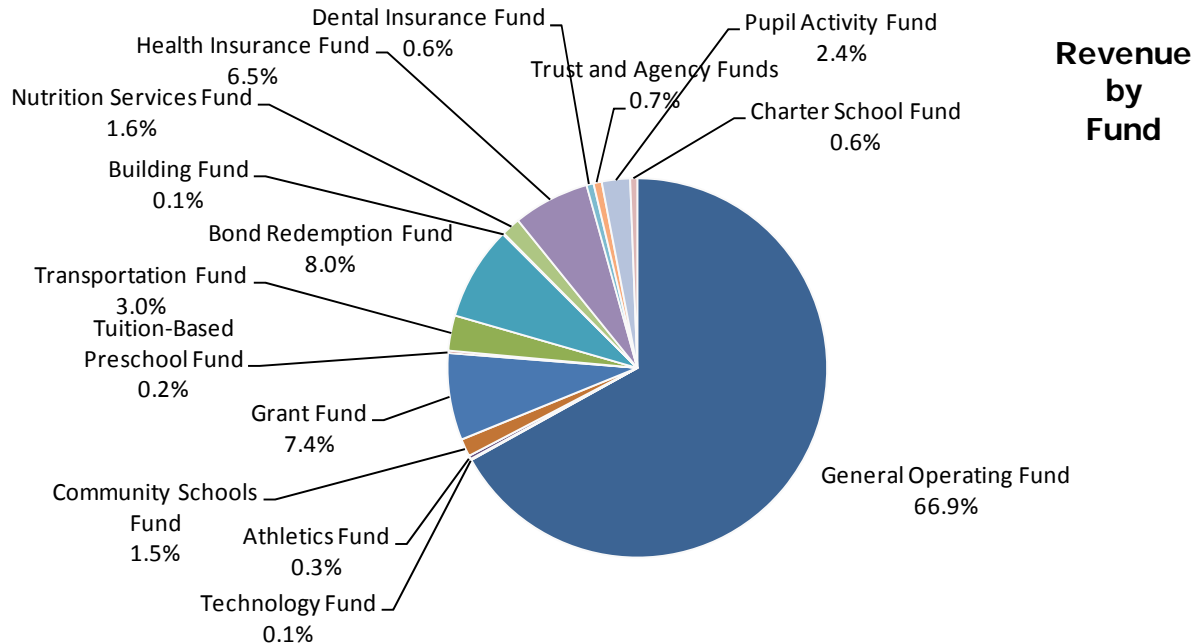
### Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
Beginning Balance	\$ 49,455,583	\$ 183,477,123	\$ 141,183,890	\$ 216,878,555	\$ 153,573,641
Revenues	410,190,175	323,769,168	513,502,990	351,090,525	348,121,741
Transfers In	33,239,298	41,367,718	33,855,310	34,989,393	32,253,019
Total Resources	492,885,056	548,614,009	688,542,190	602,958,473	533,948,401
Expenditures	276,168,636	366,062,400	437,808,325	414,395,438	432,664,303
Emergency Reserves	-	-	-	-	19,664,427
Transfers Out	33,239,298	41,367,718	33,855,310	34,989,393	32,253,019
Total Uses	309,407,934	407,430,118	471,663,635	449,384,831	484,581,749
Ending Balance	\$ 183,477,123	\$ 141,183,890	\$ 216,878,555	\$ 153,573,641	\$ 49,366,652

\$32,253,019	Transfers Out
<u>- 742,605</u>	Community School Transfer In
\$31,510,414	Net Transfers



## All Funds (continued)





## All Funds (continued)

### Beginning Balance Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615
Technology Fund	215,998	696,668	794,170	2,078,093	1,054,230
Athletics Fund	174,729	296,804	273,506	188,930	240,756
Risk Management Fund	473,133	258,080	167,999	226,588	123,247
Community Schools Fund	759,593	622,028	809,871	595,962	488,688
Grant Fund	-	-	-	-	(1,422,177)
Tuition-Based Preschool Fund	45,628	44,153	53,209	84,197	123,689
Transportation Fund	379,769	952,198	627,240	812,240	905,330
CPP Fund	60,112	81,096	79,217	149,061	92,136
Bond Redemption Fund	15,912,470	23,304,815	17,282,227	20,663,878	24,032,073
Building Fund	-	120,482,401	87,195,962	162,152,708	94,510,828
Capital Reserve Fund	2,575,484	2,710,670	7,041,878	7,675,728	7,039,026
Nutrition Services Fund	881,777	571,102	508,090	334,112	(364,156)
Health Insurance Fund	-	-	1,300,083	865,801	4,471,193
Dental Insurance Fund	389,948	708,899	817,329	924,125	287,142
Trust and Agency Funds	1,484,567	1,530,578	1,402,122	940,001	854,104
Pupil Activity Fund	1,957,123	2,197,285	2,321,977	2,147,463	2,431,877
Charter School Fund	3,065,635	2,427,819	920,993	726,829	1,183,040
<b>GRAND TOTAL:</b>	<b>\$ 49,455,583</b>	<b>\$ 183,477,123</b>	<b>\$ 141,183,890</b>	<b>\$ 216,878,555</b>	<b>\$ 153,573,641</b>



## All Funds (continued)

### Revenue Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 222,167,912	\$ 229,935,236	\$ 233,318,722	\$ 241,136,833	\$ 233,001,728
Technology Fund	-	-	273,280	285,469	175,166
Athletics Fund	996,573	979,229	956,730	1,211,685	1,195,000
Risk Management Fund	2,970	222,780	235,080	48,781	10,000
Community Schools Fund	4,732,694	4,957,332	5,018,588	4,970,801	5,173,122
Grant Fund	12,690,247	11,953,675	12,286,854	13,638,650	25,922,177
Tuition-Based Preschool Fund	483,187	517,739	599,024	677,448	744,901
Transportation Fund	6,550,084	6,766,791	9,716,520	10,022,839	10,359,279
CPP Fund	-	-	-	-	-
Bond Redemption Fund	20,997,566	19,540,758	25,237,980	31,786,817	27,994,941
Building Fund	123,266,486	5,751,219	184,232,807	4,336,005	279,560
Capital Reserve Fund	653,650	4,130,691	961,762	186,852	102,000
Nutrition Services Fund	5,314,998	5,665,474	5,309,674	5,109,777	5,623,463
Health Insurance Fund	-	20,528,937	22,481,472	24,240,020	22,558,804
Dental Insurance Fund	2,142,292	2,142,721	2,143,336	2,204,958	2,212,184
Trust and Agency Funds	1,856,469	2,308,961	2,017,227	2,276,001	2,521,000
Pupil Activity Fund	7,869,050	8,114,988	7,535,399	8,160,073	8,323,274
Charter School Fund	465,997	252,637	1,178,535	797,516	1,925,142
<b>GRAND TOTAL:</b>	<b>\$ 410,190,175</b>	<b>\$ 323,769,168</b>	<b>\$ 513,502,990</b>	<b>\$ 351,090,525</b>	<b>\$ 348,121,741</b>



## All Funds (continued)

### Transfers In Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 758,750	\$ 666,905	\$ 776,427	\$ 642,605	\$ 742,605
Technology Fund	2,552,500	2,777,500	2,588,516	3,056,159	2,159,918
Athletics Fund	1,943,417	1,903,911	2,019,223	1,934,415	1,934,415
Risk Management Fund	3,262,242	3,452,387	4,162,692	2,779,703	2,797,771
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	2,645,840	3,145,840	991,068	1,363,003	1,163,003
CPP Fund	878,238	1,019,711	1,133,302	1,190,510	1,122,240
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	5,386,901	7,338,242	3,763,313	3,918,109	2,710,584
Nutrition Services Fund	-	-	225,000	225,000	904,000
Health Insurance Fund	-	4,100,000	-	600,000	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	15,811,410	16,963,222	18,195,769	19,279,889	18,718,483
<b>GRAND TOTAL:</b>	<b>\$ 33,239,298</b>	<b>\$ 41,367,718</b>	<b>\$ 33,855,310</b>	<b>\$ 34,989,393</b>	<b>\$ 32,253,019</b>



## All Funds (continued)

### Expenditure Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 184,933,204	\$ 196,905,838	\$ 204,516,444	\$ 207,082,981	\$ 205,740,516
Technology Fund	2,071,830	2,679,998	1,577,873	4,365,491	3,290,596
Athletics Fund	2,817,915	2,906,438	3,060,529	3,094,274	3,272,011
Risk Management Fund	3,480,265	3,765,248	4,339,183	2,931,824	2,845,649
Community Schools Fund	4,111,509	4,102,584	4,231,070	4,210,470	4,452,404
Grant Fund	12,690,247	11,953,675	12,286,854	15,060,827	24,500,000
Tuition-Based Preschool Fund	484,662	508,682	568,036	637,956	843,291
Transportation Fund	8,623,495	10,237,589	10,522,588	11,292,752	12,065,643
CPP Fund	857,254	1,021,590	1,063,458	1,212,328	1,148,445
Bond Redemption Fund	13,605,221	25,563,346	21,856,329	28,418,622	27,957,643
Building Fund	2,784,085	39,037,658	109,276,061	71,977,885	74,234,140
Capital Reserve Fund	5,905,365	7,137,725	4,091,225	4,741,663	9,564,670
Nutrition Services Fund	5,625,673	5,728,486	5,708,652	6,033,045	5,806,046
Health Insurance Fund	-	23,328,854	22,915,754	21,234,628	23,215,888
Dental Insurance Fund	1,823,341	2,034,291	2,036,540	2,241,941	2,150,505
Trust and Agency Funds	1,810,459	2,437,417	2,479,348	2,361,898	2,426,000
Pupil Activity Fund	7,628,888	7,990,296	7,709,913	7,875,659	7,954,416
Charter Schools	16,915,223	18,722,685	19,568,468	19,621,194	21,196,440
<b>GRAND TOTAL:</b>	<b>\$ 276,168,636</b>	<b>\$ 366,062,400</b>	<b>\$ 437,808,325</b>	<b>\$ 414,395,438</b>	<b>\$ 432,664,303</b>



## All Funds (continued)

### Reserves Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	13,571,694
Technology Fund	-	-	-	-	98,718
Athletics Fund	-	-	-	-	98,160
Risk Management Fund	-	-	-	-	85,369
Community Schools Fund	-	-	-	-	133,572
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	25,299
Transportation Fund	-	-	-	-	361,969
CPP Fund	-	-	-	-	35,370
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	286,940
Nutrition Services Fund	-	-	-	-	174,181
Health Insurance Fund	-	-	-	-	3,814,109
Dental Insurance Fund	-	-	-	-	348,821
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	630,225
<b>GRAND TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>19,664,427</b>



## All Funds (continued)

### Transfers Out Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 32,480,548	\$ 40,700,813	\$ 32,853,883	\$ 33,486,681	\$ 31,254,853
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	758,750	666,905	1,001,427	867,605	967,605
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
CPP Fund	-	-	-	35,107	30,561
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Nutrition Services Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	600,000	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>\$ 33,239,298</b>	<b>\$ 41,367,718</b>	<b>\$ 33,855,310</b>	<b>\$ 34,989,393</b>	<b>\$ 32,253,019</b>



## All Funds (continued)

### Ending Balance Summary

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	17,522,615	\$ 699,885
Technology Fund	696,668	794,170	2,078,093	1,054,230	-
Athletics Fund	296,804	273,506	188,930	240,756	-
Risk Management Fund	258,080	167,999	226,588	123,247	-
Community Schools Fund	622,028	809,871	595,962	488,688	108,229
Grant Fund*	-	-	-	(1,422,177)	-
Tuition-Based Preschool Fund	44,153	53,209	84,197	123,689	-
Transportation Fund	952,198	627,240	812,240	905,330	-
CPP Fund	81,096	79,217	149,061	92,136	-
Bond Redemption Fund	23,304,815	17,282,227	20,663,878	24,032,073	24,069,371
Building Fund	120,482,401	87,195,962	162,152,708	94,510,828	20,556,248
Capital Reserve Fund	2,710,670	7,041,878	7,675,728	7,039,026	-
Nutrition Services Fund	571,102	508,090	334,112	(364,156)	183,080
Health Insurance Fund	-	1,300,083	865,801	4,471,193	-
Dental Insurance Fund	708,899	817,329	924,125	287,142	-
Trust and Agency Funds	1,530,578	1,402,122	940,001	854,104	949,104
Pupil Activity Fund	2,197,285	2,321,977	2,147,463	2,431,877	2,800,735
Charter School Fund	2,427,819	920,993	726,829	1,183,040	-
<b>GRAND TOTAL:</b>	<b>\$ 183,477,123</b>	<b>\$ 141,183,890</b>	<b>\$ 216,878,555</b>	<b>\$ 153,573,641</b>	<b>\$ 49,366,652</b>

\* The Grant Fund ending fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.

The BVSD June 30, 2010 Comprehensive Annual Financial Report (CAFR) identifies \$5.4M as an accrued obligation for compensated absences as of 6/30/2010.

Given the significant state revenue reductions faced by the district, requests for additional funding were not solicited. Schools and departments were instructed to make adjustments within existing funds by making corresponding cuts to other budget line items to offset any needed funding increases.



## All Funds (continued)

### Summary of Fund Balance Changes

Summary of Change in Fund Balance - All Funds

	Beginning Fund Balance	2009-10 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
<b>FUND:</b>						
General Operating Fund	\$ 17,522,615	\$ 13,896,386	\$ 3,626,229	\$ 699,885	\$ (2,926,344)	-81%
Technology Fund	1,054,230	158,199	896,031	-	(896,031)	-100%
Athletics Fund	240,756	94,766	145,990	-	(145,990)	-100%
Risk Management Fund	123,247	87,708	35,539	-	(35,539)	-100%
Community Schools Fund	488,688	130,269	358,419	108,229	(250,190)	-70%
Grant Fund	(1,422,177)	-	(1,422,177)	-	1,422,177	-100%
Tuition-Based Preschool Fund	123,689	22,291	101,398	-	(101,398)	-100%
Transportation Fund	905,330	683,086	222,244	-	(222,244)	-100%
CPP Fund	92,136	37,670	54,466	-	(54,466)	-100%
Bond Redemption Fund	24,032,073	-	24,032,073	24,069,371	37,298	0%
Building Fund	94,510,828	-	94,510,828	20,556,248	(73,954,580)	-78%
Capital Reserve Fund	7,039,026	340,714	6,698,312	-	(6,698,312)	-100%
Nutrition Services Fund	(364,156)	176,491	(540,647)	183,080	723,727	-134%
Health Insurance Fund	4,471,193	207,795	4,263,398	-	(4,263,398)	-100%
Dental Insurance Fund	287,142	272,719	14,423	-	(14,423)	-100%
Trust and Agency Funds	854,104	-	854,104	949,104	95,000	11%
Pupil Activity Fund	2,431,877	-	2,431,877	2,800,735	368,858	15%
Charter School Fund	1,183,040	614,506	568,534	-	(568,534)	-100%
<b>GRAND TOTAL:</b>	<b>\$ 153,573,641</b>	<b>\$ 16,722,600</b>	<b>\$ 136,851,041</b>	<b>\$ 49,366,652</b>	<b>\$ (87,484,389)</b>	

The above summary outlines changes in fund balance net of previous years reserve amounts, which typically roll forward from year to year. In accordance with board Policy DB the district maintains a minimal level of year-end fund balance net of these reserves in order to ensure ongoing financial health.

Changes in fund balance are authorized by the board of education as a use of beginning fund balance for one-time uses which will not lead to an ongoing deficit. Funds with a positive net change have budgeted resources higher than anticipated uses.

Prior year reserves are subtracted from the Beginning Fund Balance to arrive at a net Beginning Fund Balance to reflect funds actually available for use. Prior year reserves roll forward into current year reserves. Changes in fund balance are calculated against the net Beginning Fund Balance.

General Operating Fund 2009-10 Budgeted Reserves was adjusted by the Fiscal Emergency Required Reserve of \$3.8M which had been originally budgeted, however, reduction to General Operating Fund was realized in revenues (State Sources).



## All Funds (continued)

### Summary of Fund Balance Changes (continued)

The significant changes in fund balance, identified as greater than \$500,000, are as follows:

**General Operating Fund** – Fund balance uses are identified in the “Budget Adjustment Plan” in the Introductory Section. These funds were allocated to critical needs through the budget process and will not create any specific or significant consequence.

**Technology Fund** – Fund balance is allocated for technology purchases in accordance with the Technology Refresh program.

**Grant Fund** - Fund balance is due to the deferral of revenues based upon expenditures incurred during the year.

**Transportation Fund** – Fund balance is identified for the one-time start-up costs of implementing a GPS vehicle monitoring program.

**Building Fund** – Fund balance represents bond proceeds that continue to be spent down as planned within the 2006 Bond Program.

**Capital Reserve Fund** – Fund balance represents funds from the sale of real estate which is allocated for a building project currently under construction, as well as projects budgeted in 2009-10 but completed over the summer break in the 2010-11 fiscal year.

**Health Insurance** – Fund balance represents lower claims than expected in 2009-10. Funds are allocated to reserves for health benefits above actuary-recommended amounts.

**Charter School Fund** – Fund balance represents net change for five distinct charter schools. These individual schools make choices for allocating funds within their respective adopted policies.

### Budgeted Expenditures per Student

FUND:	2009-10		2010-11	
	Budgeted		Budgeted	
	Budgeted Expenditures	Per Student FTE	Budgeted Expenditures	Per Student FTE
Operating Funds	\$ 242,892,062	\$ 8,764	\$ 240,797,616	\$ 8,557
CPP Fund	1,255,661	45	1,148,445	41
Grant Fund	19,500,000	704	24,500,000	871
Special Revenue Funds	12,127,820	438	12,908,934	459
Nutrition Services Fund	5,883,020	212	5,806,046	206
Internal Service Funds*	26,776,836	966	25,366,393	901
Bond Redemption Fund	29,800,666	1,075	27,957,643	994
Capital Project Funds	94,041,029	3,393	83,798,810	2,978
Trust/Agency Funds	10,627,000	383	10,380,416	369
<b>Total Budget</b>	<b>\$ 442,904,094</b>	<b>\$ 15,980</b>	<b>\$432,664,303</b>	<b>\$ 15,376</b>

BUDGETED ENROLLMENT:	2009-10	2010-11
Student Enrollment	28,888	29,296
Student FTE	27,714.0	28,137.2

\* Internal Service Funds are used to account for self-funded employee health and dental insurance programs within the district.



## All Funds (continued)

### Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-220 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	7.610	-	-	-	-	-	-	-	7.610
102 RESERVES - ELEM LEVEL	-	-	-	14.525	1.257	-	-	-	0.687	-	-	16.469
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	3.000	-	-	-	3.000
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.326	1.000	-	-	-	2.393	2.000	1.750	27.469
120 BIRCH ELEMENTARY	-	1.000	-	24.091	1.000	-	-	-	4.215	2.125	2.000	34.431
124 COLUMBINE ELEMENTARY	-	1.000	1.000	33.095	1.249	-	-	-	5.606	2.100	2.000	46.050
127 CREST VIEW ELEMENTARY	-	1.000	0.400	35.455	1.000	-	-	-	5.466	2.625	2.750	48.696
130 DOUGLASS ELEMENTARY	-	1.000	-	22.219	1.000	-	-	-	2.843	2.250	2.000	31.312
131 SANCHEZ ELEMENTARY	-	1.000	-	25.655	0.500	-	-	-	8.182	2.000	2.000	39.337
132 EISENHOWER ELEMENTARY	-	1.000	-	26.736	1.000	-	-	-	8.121	2.125	2.500	41.482
134 EMERALD ELEMENTARY	-	1.000	-	24.724	0.500	-	-	-	3.559	2.200	2.500	34.483
136 FLATIRONS ELEMENTARY	-	1.000	-	14.890	0.500	-	-	-	2.428	2.000	1.750	22.568
138 FOOTHILL ELEMENTARY	-	1.000	0.400	28.871	1.000	-	-	-	7.037	2.375	3.000	43.683
141 GOLD HILL ELEMENTARY	-	0.100	-	2.547	-	-	-	-	0.290	0.125	0.250	3.312
144 HEATHERWOOD ELEMENTARY	-	1.000	-	18.218	1.000	-	-	-	6.703	2.000	2.500	31.421
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.290	0.125	0.250	3.212
150 KOHL ELEMENTARY	-	1.000	-	25.622	1.000	-	-	-	6.982	2.500	2.500	39.604
153 LAFAYETTE ELEMENTARY	-	1.000	0.400	34.311	2.000	-	-	-	11.859	2.750	2.500	54.820
154 RYAN ELEMENTARY	-	1.000	-	25.193	1.000	-	-	-	6.422	2.000	2.000	37.615
156 FIRESIDE ELEMENTARY	-	1.000	-	25.606	1.000	-	-	-	3.724	2.000	2.500	35.830
157 LOUISVILLE ELEMENTARY	-	1.000	-	26.479	1.000	-	-	-	6.180	2.375	2.500	39.534
158 COAL CREEK ELEMENTARY	-	1.000	-	21.865	1.000	-	-	-	2.753	2.100	2.000	30.718
161 BCSIS	-	1.000	-	16.204	0.200	-	-	-	2.400	1.750	1.250	22.804
164 CREEKSIDE ELEMENTARY	-	1.000	-	24.444	0.700	-	-	-	7.362	2.200	2.000	37.706
166 MESA ELEMENTARY	-	1.000	-	20.192	1.000	-	-	-	3.784	2.000	1.750	29.726
169 NEDERLAND ELEMENTARY	-	1.000	-	15.198	0.500	-	-	-	4.246	2.000	2.500	25.444
180 PIONEER ELEMENTARY	-	1.000	-	31.854	1.000	-	-	-	4.559	2.000	3.000	43.413
185 SUPERIOR ELEMENTARY	-	1.000	0.400	30.751	1.000	-	-	-	2.890	2.500	2.750	41.291
190 UNIVERSITY HILL ELEM	-	1.000	-	26.400	0.750	-	-	-	5.240	2.440	2.750	38.580
192 HIGH PEAKS ELEMENTARY	-	1.000	-	23.019	0.350	-	-	-	3.180	1.875	1.250	30.674
193 COMMUNITY MONTESSORI	-	1.000	-	14.615	0.500	-	-	-	2.568	1.875	1.750	22.308
196 WHITTIER ELEMENTARY	-	1.000	-	23.879	0.750	-	-	-	2.330	2.000	1.750	31.709
<b>1 ELEMENTARY SCHOOLS TOTAL</b>	-	<b>27.200</b>	<b>2.600</b>	<b>686.041</b>	<b>24.756</b>	-	-	<b>3.000</b>	<b>134.299</b>	<b>58.415</b>	<b>60.000</b>	<b>996.311</b>
201 CURR DEPT - MIDDLE LEVEL	-	-	-	11.911	-	-	-	-	-	-	-	11.911
202 RESERVES - MIDDLE LEVEL	-	-	0.490	0.122	1.473	-	-	-	-	0.961	-	3.046
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	3.000	-	-	-	3.000
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	27.185	3.000	-	-	-	6.103	2.750	3.000	44.038
230 MANHATTAN MIDDLE	-	1.000	1.000	28.803	2.340	-	-	-	3.429	3.000	3.000	42.572
240 CASEY MIDDLE	-	1.000	1.000	26.025	2.056	-	-	-	3.386	2.500	3.250	39.217
250 CENTENNIAL MIDDLE	-	1.000	1.000	34.072	3.300	-	-	-	1.355	3.000	3.000	46.727
252 ANGEVINE MIDDLE	-	1.000	2.000	34.191	3.540	-	-	-	6.598	3.000	3.750	54.079
254 LOUISVILLE MIDDLE	-	1.000	1.000	30.464	2.770	-	-	-	2.206	3.000	3.250	43.690
260 PLATT MIDDLE	-	1.000	1.000	25.564	2.600	-	-	-	1.738	2.764	3.750	38.416
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	27.564	2.500	-	-	-	4.872	2.750	3.000	42.686
<b>2 MIDDLE SCHOOLS TOTAL</b>	-	<b>8.000</b>	<b>9.490</b>	<b>245.901</b>	<b>23.579</b>	-	-	<b>3.000</b>	<b>29.687</b>	<b>23.725</b>	<b>26.000</b>	<b>369.382</b>
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.230	-	-	-	-	-	-	-	7.230
302 RESERVES - SENIOR LEVEL	-	-	-	4.104	0.041	-	-	0.180	0.978	1.536	-	6.839
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	3.000	-	-	-	3.000
310 BOULDER HIGH	-	1.000	3.000	87.296	4.900	-	-	1.000	9.728	7.750	7.500	122.174
315 BROOMFIELD HIGH	-	1.000	2.200	69.954	4.100	-	-	0.600	11.214	6.350	7.250	102.668
320 CENTAURUS HIGH	-	1.000	2.000	57.437	4.125	-	-	0.050	10.244	5.753	5.750	86.359
330 FAIRVIEW HIGH	-	1.000	3.825	88.721	6.300	-	-	1.707	12.804	8.267	8.000	130.624
350 NEW VISTA HIGH	-	1.000	0.900	16.434	2.000	-	-	0.375	1.180	2.750	2.250	26.889
360 MONARCH HIGH	-	1.000	2.000	68.400	4.300	-	-	0.800	7.842	7.250	7.000	98.592
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>	-	<b>6.000</b>	<b>13.925</b>	<b>399.576</b>	<b>25.766</b>	-	-	<b>7.712</b>	<b>53.990</b>	<b>39.656</b>	<b>37.750</b>	<b>584.375</b>
440 ARAPAHOE RIDGE HIGH	-	1.000	1.800	16.446	1.300	-	-	0.375	1.320	1.917	-	24.158
490 TECHNICAL ED CENTER	-	-	-	13.728	3.000	-	1.000	-	9.833	2.000	4.500	34.061
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	-	<b>1.000</b>	<b>1.800</b>	<b>30.174</b>	<b>4.300</b>	-	<b>1.000</b>	<b>0.375</b>	<b>11.153</b>	<b>3.917</b>	<b>4.500</b>	<b>58.219</b>
502 MONARCH K-8	-	1.000	1.500	41.755	2.500	-	-	-	3.300	3.750	3.500	57.305
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	25.488	2.000	-	-	0.375	4.309	3.500	3.000	40.672
505 ASPEN CREEK K-8	-	1.000	2.000	48.701	2.200	-	-	-	11.337	3.125	4.000	72.363
506 ELDORADO K-8	-	1.000	2.000	52.300	2.500	-	-	-	4.363	4.250	4.000	70.413
507 HALCYON	-	-	-	5.000	-	-	-	-	-	-	0.375	5.375
<b>5 COMBINATION SCHOOLS TOTAL</b>	-	<b>4.000</b>	<b>6.500</b>	<b>173.244</b>	<b>9.200</b>	-	-	<b>0.375</b>	<b>23.309</b>	<b>14.625</b>	<b>14.875</b>	<b>246.128</b>



## All Funds (continued)

### Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'n'l Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.000	-	2.600
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.150	-	-	-	-	2.150
605 CURRICULUM, ASSESSMENT & INSTRUCTION	-	-	-	-	-	-	-	-	-	2.500	-	2.500
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	4.000	-	11.800
609 VOCATIONAL ED ADMIN	1.000	-	-	-	-	-	-	-	0.687	1.200	-	2.887
611 SPECIAL EDUCATION	1.000	-	-	8.728	-	79.638	-	-	26.568	4.100	-	120.034
613 STUDENT SUCCESS	1.000	-	-	-	1.000	-	-	-	-	-	-	2.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	1.000	-	-	0.552	-	2.752
616 LANGUAGE, CULTURE & EQUITY	2.000	-	-	-	-	-	-	-	-	3.527	-	5.527
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	0.500	-	1.000	1.000	-	4.500
619 SECONDARY ED ADMIN	1.250	-	-	-	0.200	-	0.500	-	-	1.000	-	2.950
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
631 ART	-	-	-	-	0.500	-	-	-	-	-	-	0.500
632 MUSIC	-	-	-	-	0.500	-	-	-	-	-	-	0.500
634 LITERACY	1.000	-	-	0.510	3.000	-	-	-	-	-	-	4.510
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	2.000	-	-	-	-	2.000
636 MATHEMATICS	0.250	-	-	-	1.170	-	-	-	-	-	-	1.420
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	0.500	-	0.750	-	4.000
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	2.250	-	-	2.500	48.000	53.500
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	1.750	-	-	0.500	13.200	16.450
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	4.000	-	-	-	3.000	-	1.000	-	-	8.500	-	16.500
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.500	-	-	-	-	7.500
689 INFORMATION TECHNOLOGY	3.000	-	-	-	2.000	-	1.000	27.000	-	1.000	-	34.000
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	4.500	-	-	6.250	-	12.350
695 PURCHASING	-	-	-	-	-	-	-	-	-	3.500	-	3.500
698 HEALTH SERVICES	-	-	-	-	-	10.400	-	-	3.300	3.000	-	16.700
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>28.400</b>	<b>-</b>	<b>-</b>	<b>9.238</b>	<b>12.570</b>	<b>90.038</b>	<b>33.900</b>	<b>27.500</b>	<b>31.555</b>	<b>48.379</b>	<b>61.200</b>	<b>342.780</b>
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.800	-	-	-	8.000	8.800
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
<b>7 SERVICE CENTERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.800</b>	<b>2.250</b>	<b>-</b>	<b>1.000</b>	<b>10.300</b>	<b>14.350</b>
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
<b>8 DISTRICT-WIDE COSTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.313</b>	<b>-</b>	<b>-</b>	<b>1.813</b>
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	3.000	-	-	-	-	-	-	-	3.000
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	2.500	2.500
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.500</b>	<b>8.000</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>28.400</b>	<b>46.200</b>	<b>34.315</b>	<b>1,549.674</b>	<b>101.671</b>	<b>90.038</b>	<b>35.700</b>	<b>44.212</b>	<b>284.306</b>	<b>189.717</b>	<b>217.125</b>	<b>2,621.358</b>
<b>OTHER DISTRICT FUNDS</b>												
15 TECHNOLOGY FUND	-	-	-	-	-	-	-	3.000	-	-	-	3.000
16 ATHLETIC FUND	0.500	-	-	0.060	0.110	-	-	-	-	-	4.880	5.550
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	6.040	-	75.460	6.700	2.000	91.450
22 GRANTS FUND	5.250	-	1.200	99.667	23.867	13.212	8.350	-	61.823	6.748	1.125	221.242
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	-	5.640	-	-	-	-	10.017	1.125	-	16.782
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	6.000	1.000	36.000	9.000	250.450	303.450
29 COLORADO PRESCHOOL PROGRAM	0.500	-	-	7.110	-	-	0.750	-	4.707	0.540	-	13.607
41 BUILDING FUND	1.400	-	-	-	-	-	7.800	0.500	-	1.750	-	11.450
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	1.800	-	-	0.250	0.500	3.050
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	9.400	-	-	2.000	76.015	88.415
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
<b>10 OTHER DISTRICT FUNDS TOTAL</b>	<b>12.800</b>	<b>-</b>	<b>1.200</b>	<b>112.477</b>	<b>23.977</b>	<b>13.212</b>	<b>42.440</b>	<b>4.500</b>	<b>188.007</b>	<b>28.363</b>	<b>334.970</b>	<b>761.946</b>
<b>CHARTER SCHOOL FUND</b>												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	0.667	18.153	1.600	-	-	-	1.100	3.475	-	25.995
932 BOULDER PREP CHARTER	-	-	-	8.250	0.950	-	1.500	-	0.500	1.000	-	12.200
952 HORIZONS K-8 CHARTER	-	1.000	0.500	20.300	0.125	-	0.350	0.500	11.000	1.900	1.250	36.925
954 JUSTICE HIGH CHARTER	-	1.000	0.100	4.000	0.900	-	-	-	0.490	0.490	-	6.980
956 PEAK TO PEAK CHARTER	4.000	3.000	0.500	75.650	12.390	-	5.000	1.000	15.070	13.880	11.260	141.750
<b>11 CHARTER SCHOOL FUND</b>	<b>4.000</b>	<b>6.000</b>	<b>1.767</b>	<b>126.353</b>	<b>15.965</b>	<b>-</b>	<b>6.850</b>	<b>1.500</b>	<b>28.160</b>	<b>20.745</b>	<b>12.510</b>	<b>223.850</b>
<b>ALL FUNDS GRAND TOTAL</b>	<b>45.200</b>	<b>52.200</b>	<b>37.282</b>	<b>1,788.504</b>	<b>141.613</b>	<b>103.250</b>	<b>84.990</b>	<b>50.212</b>	<b>500.473</b>	<b>238.825</b>	<b>564.605</b>	<b>3,607.154</b>



## School Allocation Formulas

The school formulas are detailed in the following pages. Each instructional level, elementary, middle and high, as well as program resources such as special education and literacy and language support services is detailed. Staffing formulas are listed by type of employee. The School Discretionary Funds or School Resource Allocation (SRA) formula is also included.

### Elementary Level

1. Principals: 1.0 Full Time Equivalent (FTE)/school (small schools below 350 students may have multiple assignments and reduced FTE).
2. Assistant Principals: Allocations based on school needs and available FTE. Formula is currently under review.
3. Classroom Teachers Class Size Formulas:  
Kindergarten and 1st grade: 1.0 FTE teaching position 1:20 ratio; 1:18 at targeted-assistance schools (26 contractual goal). 1.0 FTE teaching position 1:25 ratio at grades 2-3; 1:18 at 2nd and 1:25 at 3rd grade targeted-assistance schools (29 contractual goal). Grades 4-5 are staffed at 1.0 FTE teaching position, 1:25 ratio for all elementary schools (31 contractual goal). Contract guidelines recommend combination grade classes are reduced by 2 students at the lowest grade level.

*Note: These are maximum class size goals. Variances in enrollments in individual schools create staffing complexities. In some cases class sizes are greater than these goals. In other cases, class sizes are lower due to differentiated funding to targeted-assistance schools. Individual site based decisions can influence actual class sizes.*

Art: .0385 FTE per classroom teacher FTE; All students receive 50 minutes of instruction per week.

General Music: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.

Physical Education: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.

Literacy: .0051 FTE per student in grades 1–3 as available. Adjustments made for high needs schools.

4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.

5. School Clerical Support: Clerical FTE is allocated based on enrollment.

Enrollment	FTE
100 – 375	1.125 – 2.000
376 – 625	2.125 – 2.625
625 & over	2.750

Additional .125 FTE allocated to schools with preschools.

6. Custodians: The custodial formula for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .5, .750, and 1.0. The head custodian position is included within this allocation formula.



## School Allocation Formulas (continued)

### Elementary Level (continued)

7. Paraeducators:

Regular Paraprofessional: .0404 hours per day per student FTE.

Health Room Paraprofessional:

.150 FTE for small mountain schools

.500 FTE for enrollment of 75 – 350

.563 FTE for enrollment of 351 – 500

.625 FTE for enrollment of 501 – 700

Library Paraprofessional: 3.5 hours per day for schools with a .50 media specialist (adjustments made for high need schools and schools at one site).

8. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.

9. School Discretionary Funds: The school resource allocation (SRA) is allocated at \$75 per pupil, plus an additional \$21 per student for special needs as indicated by counts of free and reduced lunch (FRL), second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the purchasing department combining enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher plus a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers (elementary) or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*

### Middle Level

1. Principals: 1.0 FTE/school.

2. Assistant Principals: Assistant Principal 1.0 FTE; adjustments made for schools with above average FRL populations.

3. Classroom Teachers: 1.0 FTE teaching position per 22.26 students as a middle level average. The classroom teacher allocation includes art, music, and physical education teachers at the middle level. An additional 1.0 Reduced Class Size teacher FTE is allocated per 390 students.

4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.



## School Allocation Formulas (continued)

### Middle Level (continued)

5. Counselors: 1.0 FTE counselor position per approximately 350 students (except Nederland which has a ratio of 300:1). Service is for 10 days beyond the regular teaching assignment.
6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; adjustments made for schools with above average FRL populations.

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .5, .750, and 1.0. The head custodian position is included within this allocation formula.
8. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.
9. Paraeducators: The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .02225 hours per student FTE. The overall average is approximately 1.29 paraeducator FTE per school.
10. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
11. School Discretionary Funds: The SRA is allocated at \$76 per pupil, plus an additional \$21 per student for special needs as indicated by counts of FRL, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. For the expense of the student accounting system, \$1.21 is allocated. The copier allocation is based on a formula established by the purchasing department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because on site-based decisions.*



## School Allocation Formulas (continued)

### High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)
2. Assistant Principals:
  - a. 1.5 FTE at Arapahoe Campus
  - b. 0.7 FTE at New Vista
  - c. 1.0 FTE at Nederland Middle .5 / Senior .5
  - d. 2.0 FTE for enrollment of 1,000 – 1,650
  - e. 3.0 FTE for enrollment of 1,650+
3. Classroom Teachers Staffing Formula/Ratio:
 

a. Arapahoe Ridge	19.0
b. Boulder	26.4
c. Broomfield	25.4
d. Centaurus	24.4
e. Fairview	26.4
f. Monarch	26.4
g. New Vista	23.4
h. Nederland	18.3

The classroom teacher allocation includes art, music, and physical education teachers at the secondary level. Adjustments are made to the formula based on program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, Sheltered Instruction, and Vocational classes. An additional 1.0 teacher FTE per 410 students is allocated for Reduced Class Size.

4. Multicultural Leadership Class: 0.2 FTE teaching position per high school.
5. Connections: 0.6 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
  - a. 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
  - b. 0.50 FTE at Arapahoe Campus and Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
  - a. Small (100 -900), Medium (901 -1,500), Large (1,501-3,000)
  - b. Adjustments are made based on program needs.
9. Custodians: The custodial formula for high schools is the sum of the building square footage/33,000. Rounding occurs at .250, .5, .750, and 1.0. The head custodian position is included within this allocation formula.
10. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.



## School Allocation Formulas (continued)

### High School (continued)

11. Media Technicians: Allocation of media technician personnel is based upon the following chart:

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,650	32	0.800
1,601 – 2,000+	40	1.000

12. Paraeducators: Staffing is based on enrollment and 0.01651 per student FTE. The average is approximately 3.14 FTE for the larger schools and .42 FTE for smaller schools.

13. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.

14. Campus Monitors:

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		

15. School Discretionary Funds: The SRA is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of FRL, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. For the expense of the student accounting system, \$1.21 is allocated. The copier allocation is based on a formula established by the purchasing department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*



## Special Program Allocations

1. Special Education: All special education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE and is outlined below:
  - a. Learning Programs (Resource)
    - i. IEP students with 1-750 minutes 1.0 FTE per 21 students
    - ii. IEP students with 751-1100 minutes 1.0 FTE per 15 students
    - iii. IEP students with 1101 minutes or more 1.0 FTE per 10 students
    - iv. Administrative allocation based on the number of students on IEP is allocated to the schools as teacher FTE (schools are allowed to use this FTE as per their needs)
  - b. Intensive Programs
    - i. 1.0 Teacher FTE
    - ii. 1.626 Para Professional
  - c. Speech/Language Pathologist
    - i. FTE based on number of students on IEP
  - d. Psychologist/Social Workers
    - i. FTE based on school student population
  - e. Occupational/Physical Therapists
    - i. FTE allocated based on number of students on IEP

## Program Allocations

.750	Director
1.000	Assistant Director
4.100	Clerical
1.000	Child Find Coordinator
2.300	Transitional 18-21
2.000	Transition within High School
.500	Teacher Assistive Technician
5.500	Charter Schools
152.061	Special Education Teachers assigned to Schools
1.000	Child Find Teacher
2.000	Preschool
1.500	Audiologist
1.600	Visual Impaired
3.600	Hearing Impaired
30.200	Speech/Language Specialists
13.800	Occupational/Physical Therapists
14.181	Social Workers
19.420	Psychologists

Special Skills Aides allocated as follows:

5.940	Interpreters
2.500	Health Screeners
2.000	COTA/OTA
129.102	Paraeducators



## **Special Program Allocations (continued)**

2. Halcyon:  
0.375 Custodial positions  
1.000 Specialists
3. Instrumental Music: 27.820 teaching positions
4. Teen Parenting:  
1.000 Nursery Coordinator  
1.000 Teacher  
1.000 TOSA  
6.375 Paraeducators
5. Language, Culture & Equity Support Services:  
65.698 ESL Teacher/Newcomer Teacher  
1.000 Assistant Director  
1.000 Director  
3.000 Clerical
6. English Language Learners (ELL):  
FTE is allocated based on number of ELL students. Each year, Language, Culture & Equity receives a total FTE allocation which is divided by the total number of ELL students in the district. The percentage of FTE per student is calculated and then multiplied by the number of ELL students at each school for budgeting purposes. Schools that met the AYP target for re-designation receive an additional 10% allocation for monitoring purposes. Arapahoe Ridge High School receives an additional allocation of .5 FTE for the newcomer program. Individual schools can choose to convert some FTE to Native Language Tutor with the approval of LCE.
7. Grants:  
For Title I, schools are ranked on the basis of FRL percentages and the portion of the district's grant that is available to schools is allocated on that basis. A per FRL pupil amount is applied to the FRL headcount at each school to determine the individual allocation. Most of our Title I schools are considered "schoolwide" Title I schools so all students at those schools benefit from these dollars. Schools identified as "targeted assistance" BVSD specifically identify the Title I students and provide service to them. Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*



## Special Education Funding

The reimbursement method for determining special education state funding was eliminated by the Colorado state legislature in 1994. Funds are now distributed on a per student basis from the special education December 1 Count added to a base amount related to a district's prior year funding levels. The year of the base is set by the legislature.

A history of total special education funding is provided below.

### I. Funding Sources 2010-11

Federal Funds: Federal Grant Dollars	23.07%	of total Special Education budget
State Funds: Categorical Reimbursements	11.52%	of total Special Education budget
Local Funds: School Finance Act	65.41%	of total Special Education budget

### II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget
Salaries/Wages	\$ 20,048,351	\$ 21,265,631	\$ 20,945,305	\$ 20,878,766	\$ 20,302,300
Benefits	4,379,020	4,929,133	5,177,480	5,738,181	5,402,905
Purchased Services, Supplies, Capital Outlay	1,190,068	1,147,173	1,235,705	1,121,500	1,786,390
<b>Total General Operating Fund Expenditures</b>	<b>\$ 25,617,439</b>	<b>\$ 27,341,937</b>	<b>\$ 27,358,490</b>	<b>\$ 27,738,447</b>	<b>\$ 27,491,595</b>
<b>Total Grant Expenditures <sup>5,6</sup></b>	<b>\$ 5,338,951</b>	<b>\$ 5,214,116</b>	<b>\$ 6,016,308</b>	<b>\$ 7,162,876</b>	<b>\$ 8,242,804</b>
<b>Total General Fund and Grant Expenditures</b>	<b>\$ 30,956,390</b>	<b>\$ 32,556,053</b>	<b>\$ 33,374,798</b>	<b>\$ 34,901,323</b>	<b>\$ 35,734,399</b>
<b>Personnel (full-time equivalents) <sup>1,3</sup></b>					
Instructional Staff <sup>2</sup>	299.313	296.909	297.770	292.990	300.571
Paraprofessionals	220.561	214.950	224.725	235.750	167.128
Clerical	15.400	16.750	8.300	7.100	7.100
Administrators	10.000	13.800	5.250	6.250	6.250
<b>Total General Fund &amp; Grant Personnel</b>	<b>545.27</b>	<b>542.41</b>	<b>536.05</b>	<b>542.09</b>	<b>481.05</b>
<b>October Pupil Count</b>	<b>2,943</b>	<b>2,821</b>	<b>2,744</b>	<b>2,683</b>	<b>2,683</b>
<b>December Pupil Count <sup>4</sup></b>	<b>3,098</b>	<b>2,974</b>	<b>2,937</b>	<b>2,816</b>	<b>2,835</b>
<b>Per October Pupil Expenditure</b>	<b>\$ 10,519</b>	<b>\$ 11,541</b>	<b>\$ 12,163</b>	<b>\$ 13,008</b>	<b>\$ 13,319</b>
<b>Per December Pupil Expenditure</b>	<b>\$ 9,992</b>	<b>\$ 10,947</b>	<b>\$ 11,364</b>	<b>\$ 12,394</b>	<b>\$ 12,604</b>

Notes:

- Personnel figures reflect both the General Operating Fund and Grant Fund.
- Includes Special Skills Aide hours converted to FTE.
- Actual FTE are a point in time number and may change depending on the date used.
- December Count budget is an estimate based on a 4 year average change, a 6.78% increase in count from October.
- Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- Beginning in 2008-09, grant expenditure increases are due in part to ARRA funding for Special Education programs. This \$5.5M funding allocation is for a fixed 32-month period from February 2008 through September 2011.



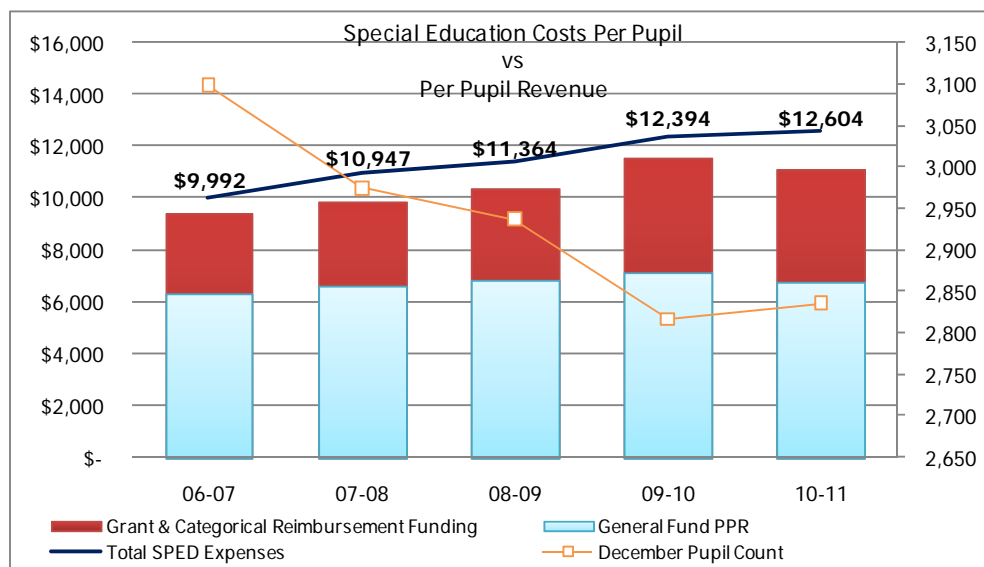
## Special Education Costs

The number of students in special education has been slightly increasing, while per pupil expenditures have steadily climbed on average 5.2 percent per year since the 2006-07 fiscal year. In addition, the 2010-11 budgeted expenditures are expected to increase by 1.7 percent from the prior fiscal year.

The difference between per pupil revenue (PPR) and total special education cost per pupil has increased 60 percent since the 2006-07 fiscal year. Over the same five-year period the district has received 39.7 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

The increase in special education costs per pupil is due in part to the recently approved change in the School Finance Act in which local school districts will no longer count students attending approved out-of-district facilities. As of 2008-09, funds that were funneled through the district's General Operating Fund for facility students will now flow directly to the facility. The district's pupil count has been adjusted to reflect this change in practice.

As total student enrollment for the district declines and charter school total enrollment steadily 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.





## **CDE 18 Report**

The CDE-18 Report was created by the Colorado Department of Education to provide a simple format for school districts to meet the legal requirements for reporting the annual budget. This form was required to be submitted to the CDE annually until 2000. The Boulder Valley School District still includes this form in the Revised Budget Document as it provides a consolidated view of the district as a whole, as well as a consistent format with which to provide historical comparisons.

### **Consolidated Budget Summary**

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	24,705,733	128,867,908	153,573,641
Revenues	308,900,966	39,220,775	348,121,741
Transfers Between Funds	(14,863)	14,863	-
<b>Total Funds Available</b>	<b>333,591,836</b>	<b>168,103,546</b>	<b>501,695,382</b>
Expenditures	310,527,434	122,136,869	432,664,303
Transfers Between Funds	(14,863)	14,863	-
TABOR Amendment Reserves	7,815,078	286,940	8,102,018
Other Appropriated Reserves	12,553,603	48,375,458	60,929,061
<b>Total Appropriations</b>	<b>330,881,252</b>	<b>170,814,130</b>	<b>501,695,382</b>
Non-appropriated Reserves	-	-	-
<b>Total Appropriations and Non-appropriated Reserves</b>	<b>330,881,252</b>	<b>170,814,130</b>	<b>501,695,382</b>

\$ 501,695,382	Appropriations
+ 31,510,414	Net Transfers
<b>\$ 533,205,796</b>	<b>Total Adopted Appropriations</b>



## **CDE 18 Report (continued)**

### **School District Operating Funds – Budgeted Revenues**

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Nutrition Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Beginning Fund Balance	20,612,576	92,136	(1,422,177)	1,029,019	(364,156)	4,758,335	24,705,733
Revenue:							
State Formula							
Local Property Tax	121,586,657						121,586,657
State Equalization	57,074,466						57,074,466
Specific Ownership Tax	6,927,652						6,927,652
Local Sources							
Other Property Tax	33,692,800	-	-	7,299,509	-	-	40,992,309
Other Specific Ownership Tax	2,112,907	-	-	-	-	-	2,112,907
Tuition	4,680,622	-	-	744,901	-	-	5,425,523
Interest on Investments	100,000	-	-	-	-	11,000	111,000
Fees	-	-	-	454,834	-	-	454,834
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	8,904,754	-	775,592	-	2,934,846	24,759,988	37,375,180
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	1,296,480	-	-	-	-	-	1,296,480
Special Education	4,117,706	-	-	-	-	-	4,117,706
Transportation	-	-	-	2,604,936	-	-	2,604,936
Other	760,364	-	970,564	-	70,000	-	1,800,928
Federal Sources							-
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	148,862	-	-	-	148,862
Transportation	-	-	17,240	-	-	-	-
Special Education	-	-	8,800,768	-	-	-	8,800,768
Other	225,750	-	15,209,151	-	2,618,617	-	18,053,518
Total Revenue	241,480,158	-	25,922,177	11,104,180	5,623,463	24,770,988	308,900,966
Transfers Out	(2,051,305)	(30,561)	-	-	-	-	(2,081,866)
Transfers In	-	-	-	1,163,003	904,000	-	2,067,003
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	(3,817,961)	1,122,240	-	-	-	-	(2,695,721)
Total Net Revenue	235,610,892	1,091,679	25,922,177	12,267,183	6,527,463	24,770,988	306,190,382
Estimated Funded Pupil Count	28,137	28,137	28,137	28,137	28,137	28,137	28,137
Budgeted Net Revenue Per Funded Pupil	8,374	39	921	436	232	880	10,882

- 1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletic Fund (Fund 16), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19)
- 2) The Preschool Fund is comprised of the Colorado Preschool Program Fund (Fund 29)
- 3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22)
- 4) The Special Revenue Fund is comprised of the Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25)
- 5) The Nutrition Services Fund is comprised of the Food Service Fund (Fund 51)
- 6) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67)



## **CDE 18 Report (continued)**

### **School District Operating Funds – Budgeted Expenditures**

Description	General Fund (1)	Pre School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Nutrition Services Fund (5)	Internal Service Funds (6)	Net Operating Total
Direct Instruction	155,380,076	1,001,607	24,500,000	798,407	-	-	181,680,090
Instructional Support Services	19,067,439	146,838	-	44,884	-	-	19,259,161
School Management	18,720,501	-	-	-	-	-	18,720,501
Subtotal	193,168,016	1,148,445	24,500,000	843,291	-	-	219,659,752
District Wide Support Services							
District Management	2,696,876	-	-	-	-	-	2,696,876
Plant Operations & Maintenance	22,241,819	-	-	204,432	-	-	22,446,251
Pupil Transportation	-	-	-	11,861,211	-	-	11,861,211
Food Services	156,536	-	-	-	5,806,046	-	5,962,582
Other Support Services	13,217,164	-	-	-	-	25,366,393	38,583,557
District Wide Support Services Subtotal	38,312,395	-	-	12,065,643	5,806,046	25,366,393	81,550,477
Community Services	4,600,553	-	-	-	-	-	4,600,553
Debt Services	698,133	-	-	-	-	-	698,133
Other Operating Expenditures	-	-	-	-	-	-	-
Total Budgeted Expenditures	236,779,097	1,148,445	24,500,000	12,908,934	5,806,046	25,366,393	306,508,915
Estimated Funded Pupil Count	28,137	28,137	28,137	28,137	28,137	28,137	28,137
Budgeted Expenditures Per Funded Pupil	8,415	41	871	459	206	902	10,893
TABOR Amendment Reserves	7,218,259	35,370	-	387,268	174,181	-	7,815,078
Other Appropriated Reserves	8,207,593	-	-	-	183,080	4,162,930	12,553,603
Non-appropriated Reserves	-	-	-	-	-	-	-

- 1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletic Fund (Fund 16), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19)
- 2) The Preschool Fund is comprised of the Colorado Preschool & Kindergarten Program Fund (Fund 29)
- 3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22)
- 4) The Special Revenue Fund is comprised of the Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25)
- 5) The Nutrition Services Fund is comprised of the Food Service Fund (Fund 51)
- 6) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67)



## **CDE 18 Report (continued)**

### **Construction, Debt Payment & Trust Funds – Budgeted Revenues**

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Beginning Fund Balance	24,032,073	101,549,854	3,285,981	128,867,908
Revenue:				
Local Sources				
Property Tax	27,959,941	-	-	27,959,941
Specific Ownership Tax	-	-	-	-
Interest on Investments	35,000	279,560	-	314,560
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	102,000	10,844,274	10,946,274
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	-	-	-
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	27,994,941	381,560	10,844,274	39,220,775
Transfers (Out)	-	-	-	-
Transfers (In)	-	14,863	-	14,863
Allocation from the General Fund	-	2,695,721	-	2,695,721
Total Net Revenue	27,994,941	3,077,281	10,844,274	41,916,496
Estimated Funded Pupil Count	28,137	28,137	28,137	28,137
Budgeted Net Revenue Per Funded Pupil	995	109	385	1,490

1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31)

2) The Capital Projects Building Fund is comprised of the Building Fund (Fund 41) and the Capital Reserve Fund (Fund 43)

3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund



## **CDE 18 Report (continued)**

### **Construction, Debt Payment & Trust Funds – Budgeted Expenditures**

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Direct Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
School Management	-	-	-	-
Subtotal	-	-	-	-
District Wide Support Services				
District Management	-	-	-	-
Plant Operations & Maintenance	-	74,234,140	-	74,234,140
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	74,234,140	-	74,234,140
Community Services	-	-	-	-
Debt Services	27,937,643	-	-	27,937,643
Other Expenditures	20,000	9,564,670	10,380,416	19,965,086
Total Budgeted Expenditures	27,957,643	83,798,810	10,380,416	122,136,869
Estimated Funded Pupil Count	28,137	28,137	28,137	28,137
Budgeted Expenditures Per Funded Pupil	994	2,978	369	4,341
TABOR Amendment Reserves	-	286,940	-	286,940
Other Appropriated Reserves	24,069,371	20,556,248	3,749,839	48,375,458
Non-appropriated Reserves	-	-	-	-

- 1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31)
- 2) The Capital Projects Building Fund is comprised of the Building Fund (Fund 41) and the Capital Reserve Fund (Fund 43)
- 3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund



## Computation of Legal Debt Margin (Unaudited)

2011 assessed valuation	\$ 4,865,464,097
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit (2)	973,092,819
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2011	<u>\$ 374,280,000</u>
LEGAL DEBT MARGIN	<u>\$ 598,812,819</u>

(1) Colorado Statute No. 22-42-104: Each school district shall have a limit of bonded indebtedness of 20% of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the Board of County Commissioners, or 25% if enrollment has increased by 3% or more over each preceding year in the last three years, or 6% of actual value.

(2) Due to the specific nature of Colorado State Law, the district's practice is to follow state law with regard to legal debt levels rather than maintain a separate debt policy.

## Certificates of Participation: General Operating Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 Fiscal Year
2003 Certificates Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003 6/1/2016	2.50% to 4.00%	\$ 7,275,000	\$ 3,710,000	\$ -	\$ (565,000)	\$ 3,145,000	\$ 137,208

The following is a schedule of future minimum payments on the certificates of participation:

	Principal	Interest	Total
2012	580,000	118,563	698,563
2013	605,000	98,263	703,263
2014	625,000	76,332	701,332
2015	655,000	52,582	707,582
2016	680,000	27,200	707,200
<b>Total</b>	<b>\$ 3,145,000</b>	<b>\$ 372,940</b>	<b>\$ 3,517,940</b>



## General Obligation Debt: Bond Redemption Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 Fiscal Year
<u>2009 General Obligation</u> New Capital Construction	3/10/2009 12/1/2034	3.50% to 4.50%	\$ 176,800,000	176,800,000	\$ -	\$ (235,000)	176,565,000	\$ 8,595,425
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	53,645,000	-	(1,000,000)	52,645,000	1,606,988
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	41,360,000	-	(7,930,000)	33,430,000	1,869,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	113,480,000	-	(1,840,000)	111,640,000	4,860,480
<b>Total</b>			<b>\$400,355,000</b>	<b>\$385,285,000</b>	<b>\$ -</b>	<b>\$ (11,005,000)</b>	<b>\$374,280,000</b>	<b>\$ 16,932,643</b>

The following is a schedule of future minimum payments on the general obligation debt:

	Principal	Interest	Total
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016	13,835,000	14,199,118	28,034,118
2017-2021	68,360,000	63,621,123	131,981,123
2022-2026	69,720,000	48,722,275	118,442,275
2027-2031	86,875,000	30,547,644	117,422,644
2032-2035	85,335,000	8,637,356	93,972,356
	<b>\$374,280,000</b>	<b>\$228,043,356</b>	<b>\$602,323,356</b>

### Note:

After the 2008-09 budget was adopted on November 18, 2008, the original Phase 2 bond sale planned for \$100M in the 2008-09 fiscal year was combined with the Phase 3 sale of \$76.8M, planned for the 2009-10 fiscal year. The combined sale saved an estimated \$500,000 in issuance costs for the Phase 3 sale.

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to insure adequate revenues to make all debt service payments are they become due in accordance with the debt schedule identified above.

**GENERAL OPERATING FUND**

SUMMARY .....	206
REVENUE SUMMARY .....	207
EXPENDITURES SUMMARY .....	208
RESERVES & TRANSFER SUMMARY .....	209
STRETCHING YOUR BVSD DOLLAR.....	210
MAKING CHOICES IN THE BVSD BUDGET .....	211
EXPENDITURE BY SERVICE (SRE) .....	213
SRE FIVE-YEAR COMPARISON .....	214
SERVICE (SRE) BUDGETS BY OBJECT.....	215
PROJECT/PROGRAM BUDGETS BY OBJECT .....	220
AUTHORIZED POSITIONS.....	227
LOCATION BUDGET BY OBJECT .....	228
OTHER FUNDS .....	235
CHARTER SCHOOL FUND .....	277



## General Operating Fund

### Summary

	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Revised Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615
Summer Salary Accrual	-	-	-	-	-
<b>BUDGET BASIS FUND BALANCE</b>	<b>\$ 21,079,617</b>	<b>\$ 26,592,527</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 17,522,615</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>					
<b>Total Unrestricted One-Time Funds</b>	<b>\$ 7,292,844</b>	<b>\$ 7,386,450</b>	<b>\$ 3,582,176</b>	<b>\$ 807,360</b>	<b>\$ 1,975,476</b>
Restricted Carryover Funds	1,423,155	1,548,917	2,439,480	1,732,555	1,680,768
<b>Subtotal Restricted Beginning Balance</b>	<b>1,423,155</b>	<b>1,548,917</b>	<b>2,439,480</b>	<b>1,732,555</b>	<b>1,680,768</b>
Warehouse Reserve	389,834	520,824	616,015	408,830	384,785
Debt Service Reserve (COP's)	722,264	722,264	722,264	722,264	722,264
Contract Reserve	200,000	464,000	120,000	120,000	120,000
Dental Claim Reserve	106,000	-	-	-	-
Health Insurance Self Funding Reserve	-	4,100,000	-	-	-
Contingency Reserve	5,472,760	5,925,036	6,054,041	6,260,915	6,319,661
Emergency Reserve (TABOR)	5,472,760	5,925,036	6,054,041	6,260,915	6,319,661
<b>Subtotal Reserves</b>	<b>12,363,618</b>	<b>17,657,160</b>	<b>13,566,361</b>	<b>13,772,924</b>	<b>13,866,371</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 21,079,617</b>	<b>\$ 26,592,527</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 17,522,615</b>
<b>TOTAL REVENUE</b>	<b>\$ 217,705,358</b>	<b>\$ 225,857,413</b>	<b>\$ 229,146,854</b>	<b>\$ 241,136,833</b>	<b>\$ 233,001,728</b>
<b>TOTAL RESOURCES</b>	<b>\$ 238,784,975</b>	<b>\$ 252,449,940</b>	<b>\$ 248,734,871</b>	<b>\$ 257,449,672</b>	<b>\$ 250,524,343</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,933,204</b>	<b>\$ 196,905,838</b>	<b>\$ 204,516,444</b>	<b>\$ 207,082,981</b>	<b>\$ 205,740,516</b>
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,571,694</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 27,259,244</b>	<b>\$ 35,956,085</b>	<b>\$ 27,905,588</b>	<b>\$ 32,844,076</b>	<b>\$ 30,512,248</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 212,192,448</b>	<b>\$ 232,861,923</b>	<b>\$ 232,422,032</b>	<b>\$ 239,927,057</b>	<b>\$ 249,824,458</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ 26,592,527</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 17,522,615</b>	<b>\$ 699,885</b>
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 26,592,527	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615	\$ 14,271,579



## General Operating Fund (continued)

### Revenue Summary

	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Revised Budget
<b>REVENUE</b>					
<b>Local Sources</b>					
Property Taxes - Current	\$ 104,206,259	\$ 114,921,294	\$ 115,865,108	\$ 121,300,929	\$ 121,586,657
Property Taxes - Election	32,652,475	32,458,418	32,307,684	32,479,152	32,417,500
Property Tax - Credits/Abatements	1,211,458	1,054,420	579,516	1,057,399	1,075,300
Property Taxes - Delinquent	251,551	128,428	211,837	97,104	200,000
Specific Ownership Taxes - Non-equalized	3,438,523	3,490,044	2,465,103	2,226,850	2,112,907
Specific Ownership Taxes - Equalized	7,670,467	7,768,164	7,530,662	7,024,708	6,927,652
Tuition	246,048	287,567	251,232	208,192	250,000
Interest	1,124,928	991,944	393,228	90,072	100,000
Services Provided to Charters	4,462,554	4,077,823	4,171,868	4,165,162	4,018,519
Food Service Full Cost	122,755	122,755	-	-	-
Sale of Property (non real estate)	27,441	15,566	10,847	17,956	20,000
Miscellaneous Revenue	43,476	144,202	881,512	49,597	50,000
Salary Reimbursement	50,406	27,533	16,000	35,287	30,000
Indirect Cost Reimbursement	312,349	345,970	331,017	976,644	927,577
<b>Subtotal Local Sources</b>	<b>\$ 151,358,136</b>	<b>\$ 161,756,305</b>	<b>\$ 165,015,614</b>	<b>\$ 169,729,052</b>	<b>\$ 169,716,112</b>
<b>State Sources</b>					
Finance Act	\$ 58,089,463	\$ 56,336,553	\$ 61,973,644	\$ 64,227,060	\$ 57,074,466
Vocational Education Reimbursement	1,382,780	945,566	1,098,195	1,391,920	1,296,480
Special Education Reimbursement	4,325,948	4,450,546	4,449,466	4,525,751	4,117,706
Transportation Reimbursement	1,953,274	2,003,646	-	-	-
ELPA Reimbursement	144,065	182,936	182,945	246,723	186,049
Talented and Gifted Reimbursement	242,912	248,390	256,308	270,241	256,340
CDE Audit Adjustments/Assessment	1,512	(372,774)	(45,679)	(20,804)	(25,000)
Medicaid Reimbursements	207,268	306,245	381,501	529,192	225,750
Other State Revenue	-	-	6,728	237,698	153,825
<b>Subtotal State Sources</b>	<b>\$ 66,347,222</b>	<b>\$ 64,101,108</b>	<b>\$ 68,303,108</b>	<b>\$ 71,407,781</b>	<b>\$ 63,285,616</b>
<b>TOTAL REVENUE</b>	<b>\$ 217,705,358</b>	<b>\$ 225,857,413</b>	<b>\$ 233,318,722</b>	<b>\$ 241,136,833</b>	<b>\$ 233,001,728</b>



## General Operating Fund (continued)

### Expenditures Summary

	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Revised Budget
<b>EXPENDITURES:</b>					
101-125 Administrators & Principals	\$ 10,344,125	\$ 10,916,659	\$ 11,451,100	\$ 11,187,826	\$ 10,678,285
201-218 Teachers	93,428,955	98,293,832	101,554,211	100,748,810	103,277,498
231-239 Psych/SocWkr/Occup & Phys Therapists	5,444,644	5,985,045	6,310,691	6,495,846	5,889,519
300-359 Professional Support Staff	1,934,983	2,211,348	2,346,991	2,369,321	2,374,328
360-390 Technical Support Staff	2,001,557	2,151,351	2,158,996	2,445,875	2,540,256
401-490 Paraeducators & Aides	8,130,073	8,813,202	9,108,185	9,698,547	6,963,931
500-513 Office & Administrative Support Staff	7,403,777	7,800,943	8,196,774	8,143,740	7,160,828
600-637 Crafts/Trades Services	8,242,508	8,739,425	9,080,636	9,702,311	9,027,524
<b>Subtotal Salaries</b>	<b>\$ 136,930,622</b>	<b>\$ 144,911,805</b>	<b>\$ 150,207,584</b>	<b>\$ 150,792,276</b>	<b>\$ 147,912,169</b>
Employee Benefits	28,324,796	31,643,735	34,801,817	37,587,468	37,866,194
<b>Subtotal Personnel Expenditures</b>	<b>\$ 165,255,418</b>	<b>\$ 176,555,541</b>	<b>\$ 185,009,401</b>	<b>\$ 188,379,744</b>	<b>\$ 185,778,363</b>
	2006-07 Audited Actual	2007-08 Unaudited Actual	2008-09 Unaudited Actual	2009-10 Audited Actual	2010-11 Revised Budget
<b>EXPENDITURES:</b>					
Purchased Prof & Tech Services	2,321,668	3,007,711	2,686,371	2,011,493	2,697,572
Purchased Property Services	3,005,769	3,083,206	3,050,372	3,101,999	2,807,068
Other Purchased Services	2,150,514	2,278,666	2,084,201	2,178,858	2,195,017
Supplies	8,916,182	9,583,675	9,668,864	10,275,220	11,277,840
Property and Equipment	2,192,858	1,360,967	1,002,788	198,942	274,154
Other Uses of Funds	1,090,795	1,036,072	1,014,447	936,725	710,502
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 19,677,786</b>	<b>\$ 20,350,297</b>	<b>\$ 19,507,043</b>	<b>\$ 18,703,237</b>	<b>\$ 19,962,153</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,933,204</b>	<b>\$ 196,905,838</b>	<b>\$ 204,516,444</b>	<b>\$ 207,082,981</b>	<b>\$ 205,740,516</b>




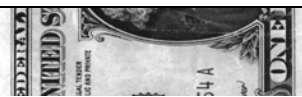



## General Operating Fund (continued)

### Reserves & Transfer Summary

	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Revised Budget
<b>RESERVES:</b>					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 6,172,215
% of Expenditures	0.00%	0.00%	0.00%	0.00%	3.00%
Emergency Reserve	-	-	-	-	6,172,215
% of Expenditures	0.00%	0.00%	0.00%	0.00%	3.00%
Multi Year Contract Reserve	-	-	-	-	120,000
Warehouse Reserve	-	-	-	-	385,000
Debt Service Reserve (COP's)	-	-	-	-	722,264
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,571,694</b>
<b>TRANSFERS TO:</b>					
Risk Management Fund	\$ 3,262,242	\$ 3,452,387	\$ 4,162,692	\$ 2,762,533	\$ 2,782,073
Capital Reserve Fund	5,386,901	7,338,242	3,763,313	3,900,172	2,695,721
Charter Fund for Capital Reserve	264,335	297,312	285,940	-	-
Charter Fund	15,547,075	16,665,910	17,909,829	19,279,889	18,718,483
Colorado Preschool Fund	878,238	1,019,711	1,133,302	1,190,510	1,122,240
Nutrition Services Fund	-	-	-	-	679,000
Technology Fund	2,552,500	2,777,500	2,588,516	3,056,159	2,159,918
Transportation Fund	2,645,840	3,145,840	991,068	1,363,003	1,163,003
Health Insurance Fund	-	4,100,000	-	-	-
Athletic Fund	1,943,417	1,903,911	2,019,223	1,934,415	1,934,415
<b>TRANSFERS FROM:</b>					
Community School Fund	(758,750)	(666,905)	(776,427)	(642,605)	(742,605)
<b>TOTAL TRANSFERS</b>	<b>\$ 31,721,798</b>	<b>\$ 40,033,908</b>	<b>\$ 32,077,456</b>	<b>\$ 32,844,076</b>	<b>\$ 30,512,248</b>
<b>TOTAL EXPENDITURES/RESERVES/TRANSFERS</b>	<b>\$ 216,655,002</b>	<b>\$ 236,939,746</b>	<b>\$ 236,593,900</b>	<b>\$ 239,927,057</b>	<b>\$ 249,824,458</b>



## Stretching Your BVSD Dollar

	06-07 AUDITED ACTUAL	07-08 AUDITED ACTUAL	08-09 AUDITED ACTUAL	09-10 AUDITED ACTUAL	10-11 REVISED BUDGET	% of Total	
<b>INSTRUCTION</b>	<b>\$97,024,567</b>	<b>\$102,683,088</b>	<b>\$108,103,744</b>	<b>\$108,965,776</b>	<b>\$111,317,723</b>	<b>54.11%</b>	
Regular Education	92,072,170	97,483,429	102,836,364	104,161,369	106,297,169	51.67%	
Vocational Education	2,878,442	2,854,969	2,793,131	2,318,288	2,556,984	1.24%	
Cocurricular Education and Athletics	956,134	1,110,919	1,178,179	1,190,292	1,166,275	0.57%	
Talented and Gifted Education	1,117,821	1,233,770	1,296,070	1,295,827	1,297,295	0.63%	
<b>SPECIAL INSTRUCTION</b>	<b>\$29,056,414</b>	<b>\$32,827,842</b>	<b>\$32,674,755</b>	<b>\$33,377,792</b>	<b>\$32,928,689</b>	<b>16.00%</b>	
Special Education	24,101,358	27,497,718	27,357,649	27,738,456	27,491,595	13.36%	
Literacy and Language Support Services	4,955,056	5,330,123	5,317,106	5,639,336	5,437,094	2.64%	
<b>INSTRUCTIONAL SUPPORT</b>	<b>\$13,676,523</b>	<b>\$14,757,341</b>	<b>\$15,109,141</b>	<b>\$14,530,435</b>	<b>\$13,232,711</b>	<b>6.43%</b>	
Student Services	5,488,238	6,449,177	7,048,635	6,828,323	6,063,585	2.95%	
Instructional Staff Support	8,188,285	8,308,165	8,060,506	7,702,112	7,169,126	3.48%	
<b>SCHOOL ADMINISTRATION AND OPERATIONS</b>	<b>\$31,967,192</b>	<b>\$33,780,631</b>	<b>\$35,871,874</b>	<b>\$37,310,805</b>	<b>\$35,151,469</b>	<b>17.09%</b>	
School Administration	15,241,340	16,014,783	17,230,120	17,152,823	16,169,697	7.86%	
Operations and Maintenance	16,725,852	17,765,849	18,641,754	20,157,982	18,981,772	9.23%	
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>	<b>\$11,679,738</b>	<b>\$12,856,936</b>	<b>\$12,756,930</b>	<b>\$12,898,173</b>	<b>\$13,109,924</b>	<b>6.37%</b>	
General Administration	3,055,071	3,189,816	2,693,722	2,613,664	2,577,632	1.25%	
Business Services	2,121,958	2,211,860	2,693,872	2,793,824	2,751,567	1.34%	
Central Services	5,721,429	6,630,944	6,477,212	6,594,605	6,970,131	3.39%	
Enterprise Operations ( <i>print shop</i> )	79,148	124,808	165,758	193,936	112,461	0.05%	
Debt Services ( <i>payments on debt</i> )	702,132	699,508	726,366	702,144	698,133	0.34%	
<b>GRAND TOTAL</b>	<b>\$183,404,434</b>	<b>\$196,905,838</b>	<b>\$204,516,444</b>	<b>\$207,082,981</b>	<b>\$205,740,516</b>	<b>100.00%</b>	

### 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 or BVSD Chart of Accounts.
- 4 % of Group equals 10-11 budgeted dollars for that program divided by the "10-11" Budget" for that Group (SRE).



## Making Choices in the BVSD Budget

<u>CATEGORY</u>				
GROUP		10-11	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<b><u>INSTRUCTION</u></b>				
<b>REGULAR EDUCATION</b>		<b>\$ 106,297,169</b>		<b>51.67%</b>
GENERAL INSTRUCTION - ALL LEVELS		91,518,935	86.10%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		6,783,955	6.38%	
ELEMENTARY LITERACY		2,311,135	2.17%	
INSTRUMENTAL MUSIC		1,957,502	1.84%	
DROPOUT PREVENTION		949,236	0.89%	
MIDDLE LEVEL LITERACY		546,413	0.51%	
SECONDARY LEVEL LITERACY		485,665	0.46%	
K-3 LITERACY		339,422	0.32%	
STUDENT ACHIEVEMENT		418,553	0.39%	
STRUGGLING READERS		408,454	0.38%	
HIGH SCHOOL OPTIONS		20,681	0.02%	
IB PROGRAM		204,616	0.19%	
CONNECTIONS		222,667	0.21%	
MULTI-CULTURAL		118,535	0.11%	
EXPELLED STUDENT SERVICES		11,400	0.01%	
<b>VOCATIONAL EDUCATION</b>		<b>\$ 2,556,984</b>		<b>1.24%</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>		<b>\$ 1,166,275</b>		<b>0.57%</b>
<b>TALENTED AND GIFTED EDUCATION</b>		<b>\$ 1,297,295</b>		<b>0.63%</b>
<b>TOTAL INSTRUCTION</b>		<b>\$ 111,317,723</b>		<b>54.11%</b>
<b><u>SPECIAL INSTRUCTION</u></b>				
<b>SPECIAL EDUCATION</b>		<b>\$ 27,491,595</b>		<b>13.36%</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>		<b>\$ 5,437,094</b>		<b>2.64%</b>
<b>TOTAL SPECIAL INSTRUCTION</b>		<b>\$ 32,928,689</b>		<b>16.00%</b>
<b><u>INSTRUCTIONAL SUPPORT</u></b>				
<b>STUDENT SERVICES</b>		<b>\$ 6,063,585</b>		<b>2.95%</b>
COUNSELING SERVICES		3,239,750	53.44%	
NURSING AND HEALTH SERVICES		1,476,442	24.35%	
DROPOUT PREVENTION		202,882	3.35%	
FAMILY RESOURCE SCHOOLS		160,000	2.64%	
TRANSLATION SERVICES		124,208	2.05%	
SOCIAL WORK SERVICES		91,824	1.51%	
FAMILY ADVOCATE PROGRAM		149,063	2.46%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		619,416	10.22%	
<b>INSTRUCTIONAL STAFF SUPPORT</b>		<b>\$ 7,169,126</b>		<b>3.48%</b>
LIBRARY SUPPORT SERVICES		3,564,910	49.73%	
TECHNOLOGY SPECIALISTS		488,760	6.82%	
ADMIN AND EVALUATION OF LEARNING SERVICES		659,016	9.19%	
COMPUTER REPLACEMENT PROGRAM		-	0.00%	
CULTURAL DIVERSITY		151,007	2.11%	
CURRICULUM DEVELOPMENT COUNCIL		9,658	0.13%	
MEDIA SUPPORT SERVICES		89,485	1.25%	
STAFF DEVELOPMENT		516,176	7.20%	
INDUCTION		156,843	2.19%	
OTHER INSTRUCTIONAL STAFF SUPPORT		1,533,271	21.39%	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>		<b>\$ 13,232,711</b>		<b>6.43%</b>



## Making Choices in the BVSD Budget (continued)

<u>CATEGORY</u> GROUP PROGRAM	10-11 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<b><u>SCHOOL ADMINISTRATION AND OPERATIONS</u></b>				
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 16,169,697</b>			<b>7.86%</b>
PRINCIPAL'S OFFICE		15,788,345	97.64%	
SCHOOL ADMINISTRATION SERVICES		308,218	1.91%	
SCHOOL LEVEL SUPPORT		73,134	0.45%	
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 18,981,772</b>			<b>9.23%</b>
MAINTENANCE & OPERATIONS		16,640,236	87.66%	
ENVIRONMENTAL SERVICES		851,648	4.49%	
ADMIN OF MAINTENANCE AND OPERATIONS		704,654	3.71%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		785,234	4.14%	
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 35,151,469</b>			<b>17.09%</b>
<b><u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u></b>				
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,577,632</b>			<b>1.25%</b>
SUPERINTENDENT		631,206	24.50%	
TAX COLLECTION FEES		417,000	16.18%	
SECONDARY EDUCATION SUPPORT		329,098	12.77%	
LEGAL SERVICES		281,316	10.91%	
ELEMENTARY EDUCATION SUPPORT		444,498	17.24%	
ADMIN OF GENERAL SUPPORT SERVICES		15,000	0.58%	
STAFF NEGOTIATIONS SERVICES		150,925	5.86%	
GRANT PROCUREMENT		81,221	3.15%	
ELECTION SERVICES		69,750	2.71%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		157,618	6.11%	
<b>BUSINESS SERVICES</b>	<b>\$ 2,751,567</b>			<b>1.34%</b>
<b>CENTRAL SERVICES</b>	<b>\$ 6,970,131</b>			<b>3.39%</b>
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		-	0.01%	
HUMAN RESOURCES		1,169,577	16.78%	
TELECOMMUNICATIONS		591,096	8.48%	
COMMUNICATION SERVICES		366,471	5.26%	
RESEARCH AND EVALUATION SERVICES		183,275	2.63%	
PLANNING SERVICES		120,857	1.73%	
INSURANCE MANAGEMENT SERVICES		512,580	7.35%	
COMPUTER REPLACEMENT PROGRAM		-	0.00%	
SUBSTITUTE OFFICE		58,130	0.83%	
RECRUITMENT		31,664	56.48%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		3,936,481	0.00%	
<b>OTHER SUPPORT SERVICES</b>				<b>0.00%</b>
<b>ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)</b>	<b>\$ 112,461</b>			<b>0.05%</b>
<b>DEBT SERVICES (PAYMENTS ON DEBT)</b>	<b>\$ 698,133</b>			<b>0.34%</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 13,109,924</b>			<b>6.37%</b>

### Footnotes:

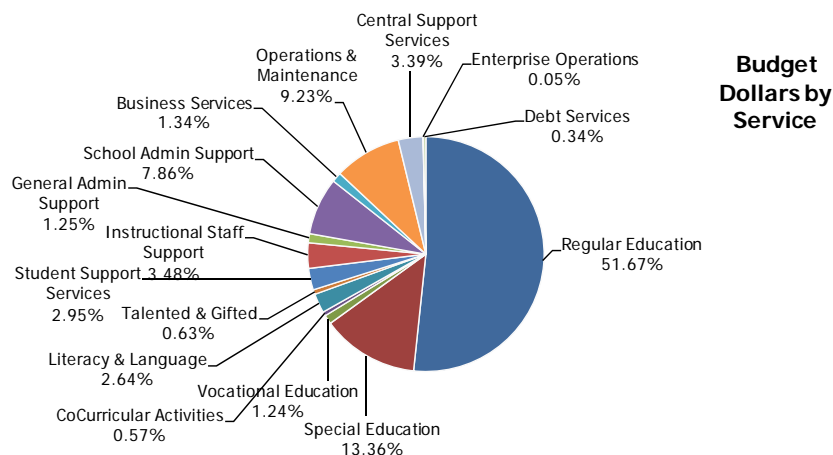
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 10-11 budgeted dollars for that program divided by the "10-11 Budget" for that Group (SRE).



## Expenditure by Service (SRE)\*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 106,297,169	51.67%	1,374.352
Vocational Education	2,556,984	1.24%	37.774
CoCurricular Activities	1,166,275	0.57%	0.000
Talented & Gifted	1,297,295	0.63%	18.762
Total Instruction	111,317,723	54.11%	1,430.888
<u>Special Instruction</u>			
Special Education	27,491,595	13.36%	398.761
Literacy & Language	5,437,094	2.64%	71.475
Total Special Instruction	32,928,689	16.00%	470.236
<u>Instructional Support</u>			
Student Support Services	6,063,585	2.95%	86.798
Instructional Staff Support	7,169,126	3.48%	78.745
Total Instructional Support	13,232,711	6.43%	165.543
<u>School Administration and Operations</u>			
School Admin Support	16,169,697	7.86%	219.853
Operations & Maintenance	18,981,772	9.23%	230.675
Total School Administration and Ops	35,151,469	17.09%	450.528
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,577,632	1.25%	15.463
Business Services	2,751,567	1.34%	32.150
Central Support Services	6,970,131	3.39%	52.000
Enterprise Operations	112,461	0.05%	4.550
Debt Services	698,133	0.34%	0.000
Total District Wide Support	13,109,924	6.37%	104.163
<b>GRAND TOTAL ALL SERVICES</b>	<b>\$ 205,740,516</b>	<b>100.00%</b>	<b>2,621.358</b>

\*SRE: Special Reporting Element is used in the Colorado Department of Education chart of accounts to designate broad categories of expense. See the Glossary for a detailed description of these items.





## SRE Five-Year Comparison

	2006-07	2007-08	2008-09	2009-10	2010-11
	Audited	Audited	Audited	Audited	Revised
<b>SRE</b>	Actual	Actual	Actual	Actual	Budget
11 Regular Education	\$ 92,072,170	\$ 97,483,429	\$ 102,836,364	\$ 104,161,369	\$ 106,297,169
12 Special Education	25,630,128	27,497,718	27,357,649	27,738,456	27,491,595
13 Vocational Education	2,878,442	2,854,969	2,793,131	2,318,288	2,556,984
14 CoCurricular Ed/Athletics	956,134	1,110,919	1,178,179	1,190,292	1,166,275
16 Literacy & Language	4,955,056	5,330,123	5,317,106	5,639,336	5,437,094
17 Talented & Gifted	1,117,821	1,233,770	1,296,070	1,295,827	1,297,295
21 Student Support Services	5,488,238	6,449,177	7,048,635	6,828,323	6,063,585
22 Instructional Staff Support	8,188,285	8,308,165	8,060,506	7,702,112	7,169,126
23 General Administration Support	3,055,071	3,189,816	2,693,722	2,613,664	2,577,632
24 School Administration Support	15,241,340	16,014,783	17,230,120	17,152,823	16,169,697
25 Business Services	2,121,958	2,211,860	2,693,872	2,793,824	2,751,567
26 Operations & Maintenance	16,725,852	17,765,849	18,641,754	20,157,982	18,981,772
28 Central Support Services	5,721,429	6,630,944	6,477,212	6,594,605	6,970,131
32 Enterprise Operation	79,148	124,808	165,758	193,936	112,461
51 Debt Services	702,132	699,508	726,366	702,144	698,133
<b>TOTAL:</b>	<b>\$ 184,933,204</b>	<b>\$ 196,905,838</b>	<b>\$ 204,516,444</b>	<b>\$ 207,082,981</b>	<b>\$ 205,740,516</b>



## Service (SRE) Budgets by Object

### SRE Summary

SRE SUMMARY PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 REVISED BUDGET
SRE 11 Regular Education	\$ 80,564,408	\$ 20,057,845	\$ 461,429	\$ 526,648	\$ 241,585	\$ 4,193,553	\$ 113,869	\$ 137,832	\$ 106,297,169
SRE 12 Special Education	20,302,300	5,402,905	226,350	11,039	854,721	660,451	19,509	14,320	27,491,595
SRE 13 Vocational Education	1,890,984	503,604	13,836	14,945	3,213	124,236	-	6,166	2,556,984
SRE 14 Co-Curricular Education & Athletics	998,014	158,508	8,553	-	-	800	-	400	1,166,275
SRE 16 Literacy & Language Support Services	4,235,310	1,053,543	99,382	2,681	8,660	35,727	-	1,791	5,437,094
SRE 17 Talented & Gifted Education	759,473	226,232	29,200	-	161,629	118,161	-	2,600	1,297,295
SRE 21 Student Support Services	4,505,851	1,194,576	290,958	5,725	10,850	50,372	600	4,653	6,063,585
SRE 22 Instructional Staff Support	5,183,196	1,467,303	89,533	62,320	49,241	276,951	4,723	35,859	7,169,126
SRE 23 General Administration Support	1,438,243	317,499	661,368	6,460	62,452	43,479	4,000	44,131	2,577,632
SRE 24 School Administration Support	12,605,282	3,244,642	36,396	20,152	122,265	118,413	14,190	8,357	16,169,697
SRE 25 Business Services	1,945,532	481,242	211,581	18,661	34,695	40,283	6,077	13,496	2,751,567
SRE 26 Operations & Maintenance	9,731,384	2,855,791	24,000	1,175,054	21,231	5,157,358	8,703	8,251	18,981,772
SRE 28 Central Support Services	3,551,292	846,308	544,986	934,983	624,445	338,789	92,385	36,943	6,970,131
SRE 32 Enterprise Operations	200,900	56,196	-	28,400	30	119,267	10,098	(302,430)	112,461
SRE 51 Debt Services	-	-	-	-	-	-	-	698,133	698,133
<b>GRAND TOTAL</b>	<b>\$ 147,912,169</b>	<b>\$ 37,866,194</b>	<b>\$ 2,697,572</b>	<b>\$ 2,807,068</b>	<b>\$ 2,195,017</b>	<b>\$ 11,277,840</b>	<b>\$ 274,154</b>	<b>\$ 710,502</b>	<b>\$ 205,740,516</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 REVISED BUDGET
PROGRAM									
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	33,208,601	8,405,647	10,542	240,625	35,334	592,007	12,051	53,037	\$ 42,557,844
0020 GEN MIDDLE EDUCATION	16,072,383	4,013,223	18,267	121,938	51,804	221,329	6,208	17,132	20,522,284
0030 GEN HIGH SCHOOL EDUCATION	21,987,161	5,435,659	302,360	153,940	57,720	248,146	38,220	53,649	28,276,855
0040 GEN PRESCHOOL EDUCATION	36,830	10,529	-	-	-	4,060	-	-	51,419
0060 INTEGRATED EDUCATION	749,649	191,301	-	8,038	459	10,410	-	459	960,316
0080 LIBRARY INSTRUCTION	51,199	19,330	-	1,439	-	128,969	371	4,123	205,431
0090 OTHER GEN EDUCATION	1,515,314	261,096	129,150	-	96,268	2,165,875	41,948	-	4,209,651
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,242,291	307,382	-	-	-	30,110	-	882	1,580,665
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 PERSONAL FINANCE	-	-	-	-	-	66	-	-	66
0300 OTHER ART PROGRAMS	-	-	-	-	-	5,116	-	171	5,287
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	256	-	-	256
0500 LANG ART'S ENGLISH	-	-	60	-	-	26,964	-	406	27,430
0510 LANGUAGE SKILLS	-	-	-	-	-	7,758	-	-	7,758
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	606	-	-	606
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	603	-	-	603
0600 FOREIGN LANGUAGES	-	-	25	-	-	19,024	240	-	19,289
0810 HEALTH EDUCATION	-	-	-	-	-	4,218	-	-	4,218
0830 PHYSICAL EDUCATION	2,073,678	513,126	-	-	-	17,672	581	401	2,605,458
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	8,496	-	-	8,496
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
0932 CLOTHING & TEXTILES	-	-	-	-	-	88	-	-	88
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,107	-	-	8,107
1100 MATHEMATICS	-	-	-	-	-	379,489	-	406	379,895
1210 MUSIC GENERAL	2,070,055	512,302	1,000	88	-	13,217	20	1,150	2,597,832
1240 MUSIC VOCAL	-	-	-	-	-	7,151	-	283	7,434
1250 MUSIC INSTRUMENTAL	1,556,387	388,162	25	80	-	11,813	377	658	1,957,502
1251 CONCERT BAND	-	-	-	-	-	834	-	-	834
1255 ORCHESTRA FULL	-	-	-	-	-	870	-	-	870
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	750	-	-	750
1310 GEN SCIENCE	-	-	-	-	-	46,900	1,581	2,445	50,926
1500 SOCIAL SCIENCES	-	-	-	-	-	214,931	51	406	215,388
1520 AMERICAN STUDIES	-	-	-	-	-	2,349	-	-	2,349
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	9,544	12,221	-	22,265
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
<b>SRE TOTAL</b>	<b>80,564,408</b>	<b>20,057,845</b>	<b>461,429</b>	<b>526,648</b>	<b>241,585</b>	<b>4,193,553</b>	<b>113,869</b>	<b>137,832</b>	<b>\$ 106,297,169</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 REVISED BUDGET
PROGRAM									
<b>SRE 12 SPECIAL EDUCATION</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	18,727	4,325	-	800	4,045	-	-	\$ 148,549
0093 HOMEBOUND/HOSPITAL	44,599	6,921	-	-	-	-	-	-	51,520
1700 SPECIAL EDUCATION	12,560,700	3,478,697	191,702	11,039	602,726	646,696	19,509	13,645	17,524,714
1710 PHYS DISABILITY	907,658	229,853	-	-	-	-	-	-	1,137,511
1720 VISUAL DISABILITY	97,307	23,900	-	-	-	-	-	-	121,207
1730 HEARING DISABILITY	471,512	143,537	-	-	-	306	-	-	615,355
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABLT	1,895,167	460,787	-	-	-	-	-	-	2,355,954
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,311,566	373,171	173	-	246,809	-	-	-	1,931,719
2113 SOCIAL WORK SERVICES	1,175,084	267,304	-	-	-	-	-	-	1,442,388
2140 PSYCHOLOGICAL SERVICES	1,318,679	303,756	-	-	-	-	-	-	1,622,435
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	399,376	96,252	-	-	1,811	2,595	-	675	500,709
<b>SRE TOTAL</b>	<b>20,302,300</b>	<b>5,402,905</b>	<b>226,350</b>	<b>11,039</b>	<b>854,721</b>	<b>660,451</b>	<b>19,509</b>	<b>14,320</b>	<b>\$ 27,491,595</b>
<b>SRE 13 VOCATIONAL EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,172,100	297,382	-	6,740	-	-	-	-	\$ 1,476,222
0033 TEEN PARENTING PROGRAM	251,447	88,264	11,836	-	1,200	7,123	-	500	360,370
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,091	-	-	2,091
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,224	-	-	8,224
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	834	-	-	834
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	71,143	16,541	-	-	-	5,000	-	322	93,006
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	8,500
2122 COUNSELING SERVICES	66,376	15,800	-	-	-	125	-	194	82,495
2134 NURSING SERVICES	41,597	10,856	-	-	-	-	-	-	52,453
2212 CURRICULUM DEVELOPMENT	25,889	4,111	-	-	-	-	-	-	30,000
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	140,037	35,030	-	-	400	8,520	-	852	184,839
2410 PRINCIPAL'S OFFICE	122,395	35,620	-	8,205	-	10,000	-	526	176,746
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
<b>SRE TOTAL</b>	<b>1,890,984</b>	<b>503,604</b>	<b>13,836</b>	<b>14,945</b>	<b>3,213</b>	<b>124,236</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,556,984</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>									
1800 COCURRICULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	\$ 1,468
1808 INTRAMURALS - GENERAL	244,399	38,678	-	-	-	-	-	-	283,077
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,809	15,717	-	-	-	-	-	-	114,526
1920 MIDDLE SPONSOR STUDENT AC	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	-	-	-	659,436
8916 JITSUYGO HIGH SCH PROGRAM	1,080	166	8,553	-	-	800	-	400	10,999
<b>SRE TOTAL</b>	<b>998,014</b>	<b>158,508</b>	<b>8,553</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>400</b>	<b>\$ 1,166,275</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 REVISED BUDGET
PROGRAM									
<b>SRE 16 LITERACY &amp; LANGUAGE SUPPORT SERVICES</b>									
0010 GEN ELEMENTARY EDUC	2,615,596	648,269	-	-	-	7,847	-	-	\$ 3,271,712
0020 GEN MIDDLE EDUCATION	629,929	156,140	-	-	-	10,248	-	161	796,478
0030 GEN HIGH SCHOOL EDUCATION	652,709	161,772	400	-	-	9,284	-	-	824,165
0090 OTHER GEN EDUCATION	4,154	1,223	93,571	-	-	3,763	-	865	103,576
2200 INSTRUCTIONAL STAFF SPRT	311,475	80,060	-	2,681	7,918	971	-	765	403,870
2212 CURRICULUM DEVELOPMENT	3,087	479	1,411	-	742	-	-	-	5,719
2214 EVALUATION INSTRUCT SVCS	18,360	5,600	4,000	-	-	3,614	-	-	31,574
<b>SRE TOTAL</b>	<b>4,235,310</b>	<b>1,053,543</b>	<b>99,382</b>	<b>2,681</b>	<b>8,660</b>	<b>35,727</b>	<b>-</b>	<b>1,791</b>	<b>\$ 5,437,094</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>									
0070 TALENTED AND GIFTED	501,429	164,152	200	-	155,497	19,523	-	-	\$ 840,801
1090 OTHER INDUST ARTS/TECH	77,423	19,163	20,000	-	-	-	-	-	116,586
1900 STUDENT ACTIVITIES	11,416	1,773	-	-	1,250	4,350	-	1,100	19,889
1909 FAIRS AND COMPETITIONS	7,237	1,674	-	-	-	-	-	-	8,911
2237 ADMIN TAG PROGRAMS	161,968	39,470	9,000	-	4,882	93,033	-	1,500	309,853
<b>SRE TOTAL</b>	<b>759,473</b>	<b>226,232</b>	<b>29,200</b>	<b>-</b>	<b>161,629</b>	<b>118,161</b>	<b>-</b>	<b>2,600</b>	<b>\$ 1,297,295</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	226,657	43,424	172,844	-	-	14,871	-	-	\$ 457,796
2112 ATTENDANCE SERVICES	53,493	13,802	-	-	-	-	-	-	67,295
2113 SOCIAL WORK SERVICES	287,187	99,786	-	-	-	-	-	-	386,973
2114 STUDENT ACCOUNTING	283,730	75,479	13,508	1,690	1,500	1,582	-	750	378,239
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,588,613	620,899	200	35	2,950	25,860	-	1,193	3,239,750
2126 PLACEMENT SERVICES	-	-	-	-	-	294	-	-	294
2134 NURSING SERVICES	524,035	139,716	1,300	4,000	6,400	7,765	600	2,710	686,526
2139 OTHER HLTH SVCS-MEDICAID	542,136	201,470	46,310	-	-	-	-	-	789,916
<b>SRE TOTAL</b>	<b>4,505,851</b>	<b>1,194,576</b>	<b>290,958</b>	<b>5,725</b>	<b>10,850</b>	<b>50,372</b>	<b>600</b>	<b>4,653</b>	<b>\$ 6,063,585</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	331,978	144,023	34,128	-	12,354	70,780	-	12,904	\$ 606,167
2210 IMPROVEMENT INSTRUCT SVCS	460,717	103,938	-	-	10,610	-	-	-	575,265
2211 ADMIN LEARNING SERVICES	85,846	18,796	-	6,250	2,000	11,000	-	10,000	133,892
2212 CURRICULUM DEVELOPMENT	227,203	54,745	700	-	-	79,872	-	-	362,520
2213 STAFF DEVELOPMENT	213,918	194,470	40,977	-	15,327	45,211	-	6,273	516,176
2214 EVALUATION INSTRUCT SVCS	426,931	89,231	2,750	-	-	2,106	-	4,106	525,124
2219 LEARNING MATERIALS CENTER	23,406	6,382	-	-	-	-	-	-	29,788
2220 MEDIA SUPPORT SERVICES	380,259	108,501	-	-	-	-	-	-	488,760
2222 LIBRARY SUPPORT SVCS	2,797,313	692,952	9,478	866	1,300	61,871	300	830	3,564,910
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	320	1,423	-	59,697
2225 INSTRUCTIONAL TECHNOLOGY	235,625	54,265	1,500	-	4,900	5,791	3,000	1,746	306,827
<b>SRE TOTAL</b>	<b>5,183,196</b>	<b>1,467,303</b>	<b>89,533</b>	<b>62,320</b>	<b>49,241</b>	<b>276,951</b>	<b>4,723</b>	<b>35,859</b>	<b>\$ 7,169,126</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	589,375	130,153	2,000	3,000	28,900	25,021	2,000	8,147	\$ 788,596
2311 ADMIN BOE BOARD OF EDUC	-	-	37,300	1,200	14,500	3,571	-	25,134	81,705
2312 BOE SECTRY BOARD OF EDUC	24,676	6,037	-	-	-	-	-	-	30,713
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	151,244	33,445	89,977	-	2,500	1,650	-	2,500	281,316
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	120,100	28,749	1,576	-	-	500	-	-	150,925
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	488,273	104,969	65	2,260	15,552	10,537	2,000	7,550	631,206
2323 GRANT PROCURMNT/LOBBYING	64,575	14,146	-	-	1,000	1,500	-	-	81,221
<b>SRE TOTAL</b>	<b>1,438,243</b>	<b>317,499</b>	<b>661,368</b>	<b>6,460</b>	<b>62,452</b>	<b>43,479</b>	<b>4,000</b>	<b>44,131</b>	<b>\$ 2,577,632</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 REVISED BUDGET
PROGRAM									
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVCS	290,818	30,124	32,195	-	2,840	13,000	10,375	2,000	\$ 381,352
2410 PRINCIPAL'S OFFICE	12,314,464	3,214,518	4,201	20,152	119,425	105,413	3,815	6,357	15,788,345
<b>SRE TOTAL</b>	<b>12,605,282</b>	<b>3,244,642</b>	<b>36,396</b>	<b>20,152</b>	<b>122,265</b>	<b>118,413</b>	<b>14,190</b>	<b>8,357</b>	<b>\$ 16,169,697</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2511 ADMIN BUSINESS SERVICES	130,561	26,962	-	-	-	-	-	-	\$ 157,523
2513 BUDGETING SERVICES	532,189	124,419	1,447	642	3,154	2,752	100	7,750	672,453
2515 PAYROLL SERVICES	235,201	58,500	-	-	-	-	-	-	293,701
2516 FINANCIAL ACCOUNTING SVCS	393,113	102,149	157,586	-	24,672	22,824	900	2,197	703,441
2520 PURCHASING SERVICES	209,012	51,686	49,275	204	3,519	2,765	927	2,484	319,872
2530 WAREHOUSING/DISTRIBUTING	445,456	117,526	3,273	10,500	3,350	3,100	4,150	19,065	606,420
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
<b>SRE TOTAL</b>	<b>1,945,532</b>	<b>481,242</b>	<b>211,581</b>	<b>18,661</b>	<b>34,695</b>	<b>40,283</b>	<b>6,077</b>	<b>13,496</b>	<b>\$ 2,751,567</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	8,093,806	2,391,799	12,000	983,334	14,905	5,142,408	4,573	(2,589)	\$ 16,640,236
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	570,884	131,598	-	120	1,432	50	330	240	704,654
2620 ENVIRONMENTAL SERVICES	500,733	135,121	8,000	189,600	4,894	3,900	3,800	5,600	851,648
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	565,961	197,273	2,000	-	-	8,000	-	5,000	778,234
<b>SRE TOTAL</b>	<b>9,731,384</b>	<b>2,855,791</b>	<b>24,000</b>	<b>1,175,054</b>	<b>21,231</b>	<b>5,157,358</b>	<b>8,703</b>	<b>8,251</b>	<b>\$ 18,981,772</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2811 PLANNING SERVICES	83,311	18,429	2,539	450	1,650	8,228	3,000	3,250	\$ 120,857
2814 RESEARCH/EVALUATION SVCS	120,349	32,426	9,500	-	4,250	13,250	500	3,000	183,275
2820 COMMUNICATION SERVICES	250,946	62,143	30,000	1,000	6,761	3,021	3,800	9,800	367,471
2830 HUMAN RESOURCES	888,802	216,230	62,972	1,000	7,950	10,910	535	13,743	1,202,142
2832 RECRUITMENT/PLACEMENT SVC	22,623	6,261	-	-	2,780	-	-	-	31,664
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	1,500	230	9,000	-	350	300	50	1,150	12,580
2839 HORIZONTALS/RECLASS/BVEA	3,086	479	-	-	22,000	-	-	-	25,565
2841 SUPERVISING INFO SYS SERVICES	338,431	75,721	21,500	153,200	27,300	262,330	67,500	6,000	951,982
2843 PROGRAMMING SERVICES	788,186	182,815	49,523	329,859	11,750	-	-	-	1,362,133
2844 OPERATIONS SERVICES	371,576	85,164	25,000	105,932	8,500	34,000	7,000	-	637,172
2845 TELECOMMUNICATIONS	68,533	16,136	310,427	180,000	1,000	5,000	10,000	-	591,096
2849 OTHER INFORMATION SYSTEMS SERVICES	613,949	150,274	24,525	163,542	27,250	1,750	-	-	981,290
2850 RISK MANAGEMENT SERVICES	-	-	-	-	500,000	-	-	-	500,000
<b>SRE TOTAL</b>	<b>3,551,292</b>	<b>846,308</b>	<b>544,986</b>	<b>934,983</b>	<b>624,445</b>	<b>338,789</b>	<b>92,385</b>	<b>36,943</b>	<b>\$ 6,970,131</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3230 PRINT SHOP DISTRICT	198,400	55,812	-	28,400	30	118,940	10,098	(302,430)	\$ 109,250
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	384	-	-	-	327	-	-	3,211
<b>SRE TOTAL</b>	<b>200,900</b>	<b>56,196</b>	<b>-</b>	<b>28,400</b>	<b>30</b>	<b>119,267</b>	<b>10,098</b>	<b>(302,430)</b>	<b>\$ 112,461</b>
<b>SRE 51 DEBT SERVICES</b>									
5113 2003 COPS	-	-	-	-	-	-	-	698,133	\$ 698,133
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>698,133</b>	<b>\$ 698,133</b>
<b>GRAND TOTAL</b>	<b>147,912,169</b>	<b>37,866,194</b>	<b>2,697,572</b>	<b>2,807,068</b>	<b>2,195,017</b>	<b>11,277,840</b>	<b>274,154</b>	<b>710,502</b>	<b>\$ 205,740,516</b>



## Project/Program Budgets by Object

### Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$114,374,850	\$29,016,466	\$1,689,411	\$2,766,803	\$1,037,630	\$10,198,357	\$242,270	\$628,224	\$159,954,011
0013 K-3 LITERACY	271,973	67,449	-	-	-	-	-	-	339,422
0014 STRUGGLING READERS	326,987	80,717	-	-	-	750	-	-	408,454
0017 ELEMENTARY LITERACY	1,867,353	460,209	5,000	-	-	9,288	-	-	2,341,850
0021 CHOICE	-	-	-	-	-	800	-	-	800
0027 MIDDLE LEVEL LITERACY	438,002	108,411	-	-	-	-	-	-	546,413
0031 DROPOUT PREVENTION	688,125	182,063	367,225	-	-	-	-	-	1,237,413
0034 CONNECTIONS	178,010	44,120	-	-	-	537	-	-	222,667
0035 MULTI-CULTURAL	94,944	23,528	-	-	-	63	-	-	118,535
0036 SECONDARY LEVEL LITERACY	400,096	98,142	8,000	-	10,500	2,254	-	-	518,992
0037 EXPELLED STUDENT SERVICES	-	900	8,000	-	1,300	1,200	-	-	11,400
0038 HIGH SCHOOL OPTIONS	5,000	784	-	-	4,897	10,000	-	-	20,681
0039 ADVANCED PLACEMENT	71,204	17,648	-	-	-	2,375	-	-	91,227
0040 AVID	1,750	201	6,000	-	38,593	95	-	-	46,639
0044 NEWCOMERS	148,343	36,767	-	-	-	-	-	-	185,110
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,300	-	-	1,300
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,232	-	-	1,232
0068 INTERDISCIPLINARY ED	-	-	301	-	-	931	-	-	1,232
0069 INTERDISCIPLINARY ED	-	-	-	-	-	130	-	-	130
0071 TALENTED & GIFTED (SRA)	3,824	625	200	-	-	10,176	-	-	14,825
0072 TALENTED AND GIFTED	338,183	124,707	20,000	-	1,882	6,796	-	1,500	493,068
0073 TAG - DISTRICT PROGRAMS	257,618	63,358	-	-	159,747	44,649	-	1,100	526,472
0094 STUDENT ACHIEVEMENT	335,482	83,071	-	-	-	-	-	-	418,553
0137 FAMILY ADVOCATE PROGRAM	110,841	38,222	-	-	-	-	-	-	149,063
0622 FRENCH	-	-	-	-	-	191	-	-	191
0623 SPANISH	-	-	-	-	-	475	-	-	475
0660 ENGLISH AS 2ND LANGUAGE	3,771,405	936,082	93,971	-	-	31,142	-	1,026	4,833,626
2001 IB PROGRAM	105,280	26,236	3,700	-	29,500	7,000	-	33,600	205,316
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	-	160,000
2161 TRANSLATION SERVICES	89,590	19,403	344	-	-	14,871	-	-	124,208
2191 ADA/504 SERVICES	54,567	11,217	12,500	-	-	-	-	-	78,284
2204 RECRUITMENT	22,623	6,261	-	-	2,780	-	-	-	31,664
2205 INDUCTION	125,379	24,950	-	-	3,112	2,402	-	1,000	156,843
2207 TECHNOLOGY SPECIALISTS	380,259	108,501	-	-	-	-	-	-	488,760
2215 CULTURAL DIVERSITY	55,904	7,592	34,128	-	3,742	43,641	-	6,000	151,007
2216 FIRST AID TRAINING	20,493	5,378	-	-	-	1,500	-	5,904	33,275
2218 CURRICULUM DEVELOPMENT COUNCIL	8,360	1,298	-	-	-	-	-	-	9,658
2236 SUPERVISION-LIT/LANG	315,562	80,694	5,411	2,681	8,660	4,585	-	765	418,358
2391 ELEM EDUCATION SUPPORT	350,551	76,466	-	1,500	6,600	3,881	1,000	4,500	444,498
2393 SECONDARY ED SUPPORT	238,824	53,687	2,000	1,500	22,300	6,140	1,000	3,647	329,098
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	15,000	-	-	15,000
2491 SCHOOL LEVEL SUPPORT	10,458	2,266	32,195	-	2,840	13,000	10,375	2,000	73,134
2492 OPEN ENROLLMENT	36,498	11,163	-	-	1,500	500	-	750	50,411
2550 MAILROOM	-	-	-	7,600	-	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	86,029	21,601	-	-	1,000	-	-	-	108,630
2828 CABLE TV	-	-	-	1,000	-	-	-	-	1,000
2834 SUBSTITUTE OFFICE	45,560	12,570	-	-	-	-	-	-	58,130
3120 STATE VOCATIONAL ED	1,890,984	503,604	13,836	14,945	3,213	124,236	-	6,166	2,556,984
3130 STATE ECEA SPECIAL ED	20,302,300	5,402,905	226,350	11,039	854,721	660,451	19,509	14,320	27,491,595
3150 STATE TALENTED & GIFTED	159,848	37,542	9,000	-	-	56,540	-	-	262,930
<b>GRAND TOTAL</b>	<b>\$147,912,169</b>	<b>\$37,866,194</b>	<b>\$2,697,572</b>	<b>\$2,807,068</b>	<b>\$2,195,017</b>	<b>\$11,277,840</b>	<b>\$274,154</b>	<b>\$710,502</b>	<b>\$205,740,516</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>0000 SCHOOL/DEPT WIDE</b>									
0010 GEN ELEMENTARY ED	30,607,124	7,762,473	7,542	240,625	11,834	590,257	12,051	39,437	\$ 39,271,343
0020 GEN MIDDLE EDUCATION	15,529,896	3,879,174	267	121,938	13,211	215,460	6,208	17,132	19,783,286
0030 GEN HIGH SCHOOL EDUCATION	20,591,421	5,089,139	1,630	153,940	45,523	229,000	38,220	33,649	26,182,522
0040 GEN PRESCHOOL EDUCATION	36,830	10,529	-	-	-	4,060	-	-	51,419
0060 INTEGRATED EDUCATION	692,063	177,030	-	8,038	459	10,410	-	459	888,459
0080 LIBRARY INSTRUCTION	51,199	19,330	-	1,439	-	128,969	371	4,123	205,431
0090 OTHER GEN EDUCATION	1,515,314	261,096	129,150	-	96,268	2,165,875	41,948	-	4,209,651
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,242,291	307,382	-	-	-	30,110	-	882	1,580,665
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 OTHER ART PROGRAMS	-	-	-	-	-	66	-	-	66
0300 BUSINESS EDUCATION	-	-	-	-	-	5,116	-	171	5,287
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	256	-	-	256
0500 LANG ARTS ENGLISH	-	-	60	-	-	26,964	-	406	27,430
0510 LANGUAGE SKILLS	-	-	-	-	-	7,758	-	-	7,758
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	606	-	-	606
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	603	-	-	603
0600 FOREIGN LANGUAGES	-	-	25	-	-	18,358	240	-	18,623
0810 HEALTH EDUCATION	-	-	-	-	-	4,218	-	-	4,218
0830 PHYSICAL EDUCATION	2,073,678	513,126	-	-	-	17,672	581	401	2,605,458
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	8,496	-	-	8,496
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
0932 CLOTHING & TEXTILES	-	-	-	-	-	88	-	-	88
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,107	-	-	8,107
1100 MATHEMATICS	-	-	-	-	-	379,489	-	406	379,895
1210 MUSIC GENERAL	2,070,055	512,302	1,000	88	-	13,217	20	1,150	2,597,832
1240 MUSIC VOCAL	-	-	-	-	-	7,151	-	283	7,434
1250 MUSIC INSTRUMENTAL	1,556,387	388,162	25	80	-	11,813	377	658	1,957,502
1251 CONCERT BAND	-	-	-	-	-	834	-	-	834
1255 ORCHESTRA FULL	-	-	-	-	-	870	-	-	870
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	750	-	-	750
1310 GEN SCIENCE	-	-	-	-	-	46,900	1,581	2,445	50,926
1500 SOCIAL SCIENCES	-	-	-	-	-	214,931	51	406	215,388
1520 AMERICAN STUDIES	-	-	-	-	-	2,349	-	-	2,349
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	9,544	12,221	-	22,265
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCOURRICULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	1,468
1808 INTRAMURALS - GENERAL	244,399	38,678	-	-	-	-	-	-	283,077
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,809	15,717	-	-	-	-	-	-	114,526
1920 MIDDLE SPONSOR STUDENT A	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	-	-	-	659,436
2100 SUPPORT SERVICES-STUDENT	82,500	12,804	-	-	-	-	-	-	95,304
2113 SOCIAL WORK SERVICES	68,063	23,761	-	-	-	-	-	-	91,824
2114 STUDENT ACCOUNTING	247,232	64,316	13,508	1,690	-	1,082	-	-	327,828
2122 COUNSELING SERVICES	2,588,613	620,899	200	35	2,950	25,860	-	1,193	3,239,750
2126 PLACEMENT SERVICES	-	-	-	-	-	294	-	-	294
2134 NURSING SERVICES	524,035	139,716	1,300	4,000	6,400	7,765	600	2,710	686,526
2139 OTHER HLTH SVCS-MEDICAID	542,136	201,470	46,310	-	-	-	-	-	789,916



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
2200 INSTRUCTIONAL STAFF SPPRT	201,092	36,713	-	-	5,000	22,237	-	-	\$ 265,042
2210 IMPROVEMENT INSTRUCT SVCS	460,717	103,938	-	-	2,610	-	-	-	567,265
2211 ADMIN LEARNING SERVICES	81,866	18,184	-	6,250	2,000	11,000	-	10,000	129,300
2212 CURRICULUM DEVELOPMENT	218,843	53,447	-	-	-	79,872	-	-	352,162
2213 STAFF DEVELOPMENT	213,918	194,470	21,977	-	12,827	33,669	-	6,273	483,134
2214 EVALUATION INSTRUCT SVCS	405,771	85,983	2,750	-	-	2,106	-	4,106	500,716
2219 LEARNING MATERIALS CENTER	23,406	6,382	-	-	-	-	-	-	29,788
2222 LIBRARY SUPPORT SVCS	2,797,313	692,952	9,478	866	1,300	61,871	300	830	3,564,910
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	320	1,423	-	59,697
2225 INSTRUCTIONAL TECHNOLOGY	235,625	54,265	1,500	-	4,900	5,791	3,000	1,746	306,827
2311 ADMIN BOE BOARD OF ED	-	-	37,300	1,200	14,500	3,571	-	25,134	81,705
2312 BOE SECTRY BOARD OF ED	24,676	6,037	-	-	-	-	-	-	30,713
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	151,244	33,445	89,977	-	2,500	1,650	-	2,500	281,316
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	120,100	28,749	1,576	-	-	500	-	-	150,925
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	488,273	104,969	65	2,260	15,552	10,537	2,000	7,550	631,206
2323 GRANT PROCUREMENT/LOBBYING	64,575	14,146	-	-	1,000	1,500	-	-	81,221
2400 SCHOOL ADMIN SUPPORT SVC	280,360	27,858	-	-	-	-	-	-	308,218
2410 PRINCIPAL'S OFFICE	12,314,464	3,214,518	4,201	20,152	119,425	105,413	3,815	6,357	15,788,345
2511 ADMIN BUSINESS SERVICES	130,561	26,962	-	-	-	-	-	-	157,523
2513 BUDGETING SERVICES	532,189	124,419	1,447	642	3,154	2,752	100	7,750	672,453
2515 PAYROLL SERVICES	235,201	58,500	-	-	-	-	-	-	293,701
2516 FINANCIAL ACCOUNTING SERVICES	393,113	102,149	157,586	-	24,672	22,824	900	2,197	703,441
2520 PURCHASING SERVICES	209,012	51,686	49,275	204	3,519	2,765	927	2,484	319,872
2530 WAREHOUSING/DISTRIBUTING	445,456	117,526	3,273	2,900	3,350	3,100	4,150	19,065	598,820
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,093,806	2,391,799	12,000	983,334	14,905	5,142,408	4,573	(2,589)	16,640,236
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	570,884	131,598	-	120	1,432	50	330	240	704,654
2620 ENVIRONMENTAL SERVICES	414,704	113,520	8,000	189,600	3,894	3,900	3,800	5,600	743,018
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	565,961	197,273	2,000	-	-	8,000	-	5,000	778,234
2811 PLANNING SERVICES	83,311	18,429	2,539	450	1,650	8,228	3,000	3,250	120,857
2814 RESEARCH/EVALUATION SVCS	120,349	32,426	9,500	-	4,250	13,250	500	3,000	183,275
2820 COMMUNICATION SERVICES	250,946	62,143	30,000	-	6,761	3,021	3,800	9,800	366,471
2830 HUMAN RESOURCES	843,242	203,660	62,972	1,000	7,950	10,910	535	13,743	1,144,012
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	1,500	230	9,000	-	350	300	50	1,150	12,580
2839 HORIZONTALS/RECLASS/BVEA	3,086	479	-	-	22,000	-	-	-	25,565
2841 SUPERVISING INFO SYS SERVICES	338,431	75,721	21,500	153,200	27,300	262,330	67,500	6,000	951,982
2843 PROGRAMMING SERVICES	788,186	182,815	49,523	329,859	11,750	-	-	-	1,362,133
2844 OPERATIONS SERVICES	371,576	85,164	25,000	105,932	8,500	34,000	7,000	-	637,172
2845 TELECOMMUNICATIONS	68,533	16,136	310,427	180,000	1,000	5,000	10,000	-	591,096
2849 OTHER INFORMATION SERVICES	613,949	150,274	24,525	163,542	27,250	1,750	-	-	981,290
2850 RISK MANAGEMENT SERVICES	-	-	-	-	500,000	-	-	-	500,000
3230 PRINT SHOP DISTRICT	198,400	55,812	-	28,400	30	118,940	10,098	(302,430)	109,250
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	384	-	-	-	327	-	-	3,211
5113 2003 COPS	-	-	-	-	-	-	-	698,133	698,133
8916 JITSUYGO HIGH SCH PROGRAM	1,080	166	8,553	-	-	800	-	400	10,999
<b>PROJECT TOTAL</b>	<b>114,374,850</b>	<b>29,016,466</b>	<b>1,689,411</b>	<b>2,766,803</b>	<b>1,037,630</b>	<b>10,198,357</b>	<b>242,270</b>	<b>628,224</b>	<b>\$ 159,954,011</b>
<b>0013 K-3 LITERACY</b>									
0010 GEN ELEMENTARY ED	271,973	67,449	-	-	-	-	-	-	\$ 339,422
<b>PROJECT TOTAL</b>	<b>271,973</b>	<b>67,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 339,422</b>
<b>0014 STRUGGLING READERS</b>									
0010 GEN ELEMENTARY ED	316,871	78,211	-	-	-	750	-	-	\$ 395,832
0060 INTEGRATED EDUCATION	10,116	2,506	-	-	-	-	-	-	12,622
<b>PROJECT TOTAL</b>	<b>326,987</b>	<b>80,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>\$ 408,454</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>0017 ELEMENTARY LITERACY</b>									
0010 GEN ELEMENTARY ED	1,805,643	446,257	-	-	-	-	-	-	\$ 2,251,900
2211 ADMIN LEARNING SERVICES	1,990	306	-	-	-	-	-	-	2,296
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	9,288	-	-	14,288
2214 EVALUATION INSTRUCT SVCS	12,250	1,881	-	-	-	-	-	-	14,131
0060 INTEGRATED EDUCATION	47,470	11,765	-	-	-	-	-	-	59,235
<b>PROJECT TOTAL</b>	<b>1,867,353</b>	<b>460,209</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>9,288</b>	<b>-</b>	<b>-</b>	<b>\$ 2,341,850</b>
<b>0021 CHOICE</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	800	-	-	\$ 800
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>\$ 800</b>
<b>0027 MIDDLE LEVEL LITERACY</b>									
0020 GEN MIDDLE EDUCATION	438,002	108,411	-	-	-	-	-	-	\$ 546,413
<b>PROJECT TOTAL</b>	<b>438,002</b>	<b>108,411</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 546,413</b>
<b>0031 DROPOUT PREVENTION</b>									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	526,349	130,458	292,429	-	-	-	-	-	949,236
2112 ATTENDANCE SERVICES	53,493	13,802	-	-	-	-	-	-	67,295
2113 SOCIAL WORK SERVICES	108,283	37,803	-	-	-	-	-	-	146,086
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
<b>PROJECT TOTAL</b>	<b>688,125</b>	<b>182,063</b>	<b>367,225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,237,413</b>
<b>0034 CONNECTIONS</b>									
0030 GEN HIGH SCHOOL ED	178,010	44,120	-	-	-	537	-	-	\$ 222,667
<b>PROJECT TOTAL</b>	<b>178,010</b>	<b>44,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>537</b>	<b>-</b>	<b>-</b>	<b>\$ 222,667</b>
<b>0035 MULTI-CULTURAL</b>									
0030 GEN HIGH SCHOOL ED	94,944	23,528	-	-	-	63	-	-	\$ 118,535
<b>PROJECT TOTAL</b>	<b>94,944</b>	<b>23,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>-</b>	<b>-</b>	<b>\$ 118,535</b>
<b>0036 SECONDARY LEVEL LITERACY</b>									
0030 GEN HIGH SCHOOL ED	389,196	96,469	-	-	-	-	-	-	\$ 485,665
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	8,000	-	-	-	8,000
2211 ADMIN LEARNING SERVICES	1,990	306	-	-	-	-	-	-	2,296
2213 STAFF DEVELOPMENT	-	-	8,000	-	2,500	2,254	-	-	12,754
2214 EVALUATION INSTRUCT SVCS	8,910	1,367	-	-	-	-	-	-	10,277
<b>PROJECT TOTAL</b>	<b>400,096</b>	<b>98,142</b>	<b>8,000</b>	<b>-</b>	<b>10,500</b>	<b>2,254</b>	<b>-</b>	<b>-</b>	<b>\$ 518,992</b>
<b>0037 EXPELLED STUDENT SERVICES</b>									
0030 GEN HIGH SCHOOL ED	-	900	8,000	-	1,300	1,200	-	-	\$ 11,400
<b>PROJECT TOTAL</b>	<b>-</b>	<b>900</b>	<b>8,000</b>	<b>-</b>	<b>1,300</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>\$ 11,400</b>
<b>0038 HIGH SCHOOL OPTIONS</b>									
0030 GEN HIGH SCHOOL EDUCATION	5,000	784	-	-	4,897	10,000	-	-	\$ 20,681
<b>PROJECT TOTAL</b>	<b>5,000</b>	<b>784</b>	<b>-</b>	<b>-</b>	<b>4,897</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>\$ 20,681</b>
<b>0039 ADVANCED PLACEMENT</b>									
0020 GEN MIDDLE EDUCATION	35,602	8,824	-	-	-	2,375	-	-	\$ 46,801
0030 GEN HIGH SCHOOL EDUCATION	35,602	8,824	-	-	-	-	-	-	44,426
<b>PROJECT TOTAL</b>	<b>71,204</b>	<b>17,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,375</b>	<b>-</b>	<b>-</b>	<b>\$ 91,227</b>
<b>0040 AVID</b>									
0020 GEN MIDDLE EDUCATION	1,750	201	-	-	38,593	95	-	-	\$ 40,639
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
<b>PROJECT TOTAL</b>	<b>1,750</b>	<b>201</b>	<b>6,000</b>	<b>-</b>	<b>38,593</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>\$ 46,639</b>
<b>0044 NEWCOMERS</b>									
0030 GEN HIGH SCHOOL ED	148,343	36,767	-	-	-	-	-	-	\$ 185,110
<b>PROJECT TOTAL</b>	<b>148,343</b>	<b>36,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 185,110</b>
<b>0066 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	869	-	-	\$ 869
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	431
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300</b>	<b>-</b>	<b>-</b>	<b>\$ 1,300</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>0067 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	800	-	-	\$ 800
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>1,232</b>	-	-	<b>\$ 1,232</b>
<b>0068 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	800	-	-	\$ 800
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	-	432
<b>PROJECT TOTAL</b>	-	-	<b>301</b>	-	-	<b>931</b>	-	-	<b>\$ 1,232</b>
<b>0069 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	130	-	-	\$ 130
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>130</b>	-	-	<b>\$ 130</b>
<b>0071 TALENTED &amp; GIFTED (SRA)</b>									
0070 TALENTED AND GIFTED	3,824	625	200	-	-	8,921	-	-	\$ 13,570
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
<b>PROJECT TOTAL</b>	<b>3,824</b>	<b>625</b>	<b>200</b>	-	-	<b>10,176</b>	-	-	<b>\$ 14,825</b>
<b>0072 TALENTED AND GIFTED</b>									
0070 TALENTED AND GIFTED	257,739	105,075	-	-	-	602	-	-	\$ 363,416
1090 OTHER INDUST ARTS/TECH	77,423	19,163	20,000	-	-	-	-	-	116,586
1900 STUDENT ACTIVITIES	3,021	469	-	-	1,000	-	-	-	4,490
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
<b>PROJECT TOTAL</b>	<b>338,183</b>	<b>124,707</b>	<b>20,000</b>	-	<b>1,882</b>	<b>6,796</b>	-	<b>1,500</b>	<b>\$ 493,068</b>
<b>0073 TAG - DISTRICT PROGRAMS</b>									
0070 TALENTED AND GIFTED	158,659	38,365	-	-	155,497	10,000	-	-	\$ 362,521
1900 STUDENT ACTIVITIES	8,395	1,304	-	-	250	4,350	-	1,100	15,399
2237 ADMIN TAG PROGRAMS	90,564	23,689	-	-	4,000	30,299	-	-	148,552
<b>PROJECT TOTAL</b>	<b>257,618</b>	<b>63,358</b>	-	-	<b>159,747</b>	<b>44,649</b>	-	<b>1,100</b>	<b>\$ 526,472</b>
<b>0094 STUDENT ACHIEVEMENT</b>									
0010 GEN ELEMENTARY ED	206,990	51,257	-	-	-	-	-	-	\$ 258,247
0020 GEN MIDDLE EDUCATION	67,133	16,613	-	-	-	-	-	-	83,746
0030 GEN HIGH SCHOOL EDUCATION	61,359	15,201	-	-	-	-	-	-	76,560
<b>PROJECT TOTAL</b>	<b>335,482</b>	<b>83,071</b>	-	-	-	-	-	-	<b>\$ 418,553</b>
<b>0095 PARTNERS IN EDUCATION</b>									
2200 INSTRUCTIONAL STAFF SPVRT	(70,890)	69,390	-	-	500	1,000	-	-	\$ -
<b>PROJECT TOTAL</b>	<b>(70,890)</b>	<b>69,390</b>	-	-	<b>500</b>	<b>1,000</b>	-	-	<b>\$ -</b>
<b>0137 FAMILY ADVOCATE PROGRAM</b>									
2113 SOCIAL WORK SERVICES	110,841	38,222	-	-	-	-	-	-	\$ 149,063
<b>PROJECT TOTAL</b>	<b>110,841</b>	<b>38,222</b>	-	-	-	-	-	-	<b>\$ 149,063</b>
<b>0622 FRENCH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	191	-	-	\$ 191
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>191</b>	-	-	<b>\$ 191</b>
<b>0623 SPANISH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	475	-	-	\$ 475
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>475</b>	-	-	<b>\$ 475</b>
<b>0660 ENGLISH AS 2ND LANGUAGE</b>									
0010 GEN ELEMENTARY ED	2,615,596	648,269	-	-	-	7,847	-	-	\$ 3,271,712
0020 GEN MIDDLE EDUCATION	629,929	156,140	-	-	-	10,248	-	161	796,478
0030 GEN HIGH SCHOOL EDUCATION	504,366	125,005	400	-	-	9,284	-	-	639,055
0090 OTHER GEN EDUCATION	4,154	1,223	93,571	-	-	3,763	-	865	103,576
2214 EVALUATION INSTRUCT SVCS	17,360	5,445	-	-	-	-	-	-	22,805.00
<b>PROJECT TOTAL</b>	<b>3,771,405</b>	<b>936,082</b>	<b>93,971</b>	-	-	<b>31,142</b>	-	<b>1,026</b>	<b>\$ 4,833,626</b>
<b>2001 IB PROGRAM</b>									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	105,280	26,236	-	-	6,000	6,000	-	20,000	163,516
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
<b>PROJECT TOTAL</b>	<b>105,280</b>	<b>26,236</b>	<b>3,700</b>	-	<b>29,500</b>	<b>7,000</b>	-	<b>33,600</b>	<b>\$ 205,316</b>
<b>2118 FAMILY RESOURCE SCHOOLS</b>									
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	-	\$ 160,000
<b>PROJECT TOTAL</b>	-	-	<b>160,000</b>	-	-	-	-	-	<b>\$ 160,000</b>
<b>2161 TRANSLATION SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	89,590	19,403	344	-	-	14,871	-	-	\$ 124,208
<b>PROJECT TOTAL</b>	<b>89,590</b>	<b>19,403</b>	<b>344</b>	-	-	<b>14,871</b>	-	-	<b>\$ 124,208</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>2191 ADA/504 SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	54,567	11,217	12,500	-	-	-	-	-	\$ 78,284
<b>PROJECT TOTAL</b>	<b>54,567</b>	<b>11,217</b>	<b>12,500</b>	-	-	-	-	-	<b>\$ 78,284</b>
<b>2204 RECRUITMENT</b>									
2832 RECRUITMENT/PLACEMENT	22,623	6,261	-	-	2,780	-	-	-	\$ 31,664
<b>PROJECT TOTAL</b>	<b>22,623</b>	<b>6,261</b>	-	-	<b>2,780</b>	-	-	-	<b>\$ 31,664</b>
<b>2205 INDUCTION</b>									
2200 INSTRUCTIONAL STAFF SPRT	125,379	24,950	-	-	3,112	2,402	-	1,000	\$ 156,843
<b>PROJECT TOTAL</b>	<b>125,379</b>	<b>24,950</b>	-	-	<b>3,112</b>	<b>2,402</b>	-	<b>1,000</b>	<b>\$ 156,843</b>
<b>2207 TECHNOLOGY SPECIALISTS</b>									
2220 MEDIA SUPPORT SERVICES	380,259	108,501	-	-	-	-	-	-	\$ 488,760
<b>PROJECT TOTAL</b>	<b>380,259</b>	<b>108,501</b>	-	-	-	-	-	-	<b>\$ 488,760</b>
<b>2215 CULTURAL DIVERSITY</b>									
2200 INSTRUCTIONAL STAFF SPRT	55,904	7,592	34,128	-	3,742	43,641	-	6,000	\$ 151,007
<b>PROJECT TOTAL</b>	<b>55,904</b>	<b>7,592</b>	<b>34,128</b>	-	<b>3,742</b>	<b>43,641</b>	-	<b>6,000</b>	<b>\$ 151,007</b>
<b>2216 FIRST AID TRAINING</b>									
2200 INSTRUCTIONAL STAFF SPRT	20,493	5,378	-	-	-	1,500	-	5,904	\$ 33,275
<b>PROJECT TOTAL</b>	<b>20,493</b>	<b>5,378</b>	-	-	-	<b>1,500</b>	-	<b>5,904</b>	<b>\$ 33,275</b>
<b>2218 CURRICULUM DEVELOPMENT COUNCIL</b>									
2212 CURRICULUM DEVELOPMENT	8,360	1,298	-	-	-	-	-	-	\$ 9,658
<b>PROJECT TOTAL</b>	<b>8,360</b>	<b>1,298</b>	-	-	-	-	-	-	<b>\$ 9,658</b>
<b>2236 SUPERVISION-LIT/LANG</b>									
2200 INSTRUCTIONAL STAFF SPRT	311,475	80,060	-	2,681	7,918	971	-	765	\$ 403,870
2212 CURRICULUM DEVELOPMENT	3,087	479	1,411	-	742	-	-	-	5,719
2214 EVALUATION INSTRUCT SVCS	1,000	155	4,000	-	-	3,614	-	-	8,769
<b>PROJECT TOTAL</b>	<b>315,562</b>	<b>80,694</b>	<b>5,411</b>	<b>2,681</b>	<b>8,660</b>	<b>4,585</b>	-	<b>765</b>	<b>\$ 418,358</b>
<b>2391 ELEM EDUCATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	350,551	76,466	-	1,500	6,600	3,881	1,000	4,500	\$ 444,498
<b>PROJECT TOTAL</b>	<b>350,551</b>	<b>76,466</b>	-	<b>1,500</b>	<b>6,600</b>	<b>3,881</b>	<b>1,000</b>	<b>4,500</b>	<b>\$ 444,498</b>
<b>2393 SECONDARY ED SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	238,824	53,687	2,000	1,500	22,300	6,140	1,000	3,647	\$ 329,098
<b>PROJECT TOTAL</b>	<b>238,824</b>	<b>53,687</b>	<b>2,000</b>	<b>1,500</b>	<b>22,300</b>	<b>6,140</b>	<b>1,000</b>	<b>3,647</b>	<b>\$ 329,098</b>
<b>2395 BVSD FOUNDATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	15,000	-	-	\$ 15,000
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>15,000</b>	-	-	<b>\$ 15,000</b>
<b>2491 SCHOOL LEVEL SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVC	10,458	2,266	32,195	-	2,840	13,000	10,375	2,000	\$ 73,134
<b>PROJECT TOTAL</b>	<b>10,458</b>	<b>2,266</b>	<b>32,195</b>	-	<b>2,840</b>	<b>13,000</b>	<b>10,375</b>	<b>2,000</b>	<b>\$ 73,134</b>
<b>2492 OPEN ENROLLMENT</b>									
2114 STUDENT ACCOUNTING	36,498	11,163	-	-	1,500	500	-	750	\$ 50,411
<b>PROJECT TOTAL</b>	<b>36,498</b>	<b>11,163</b>	-	-	<b>1,500</b>	<b>500</b>	-	<b>750</b>	<b>\$ 50,411</b>
<b>2550 MAILROOM</b>									
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	-	\$ 7,600
<b>PROJECT TOTAL</b>	-	-	-	<b>7,600</b>	-	-	-	-	<b>\$ 7,600</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>									
2620 ENVIRONMENTAL SERVICES	86,029	21,601	-	-	1,000	-	-	-	\$ 108,630
<b>PROJECT TOTAL</b>	<b>86,029</b>	<b>21,601</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 108,630</b>
<b>2828 CABLE TV</b>									
2820 COMMUNICATION SERVICES	-	-	-	1,000	-	-	-	-	\$ 1,000
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,000</b>
<b>2834 SUBSTITUTE OFFICE</b>									
2830 HUMAN RESOURCES	45,560	12,570	-	-	-	-	-	-	\$ 58,130
<b>PROJECT TOTAL</b>	<b>45,560</b>	<b>12,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 58,130</b>
<b>3120 STATE VOCATIONAL ED</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,172,100	297,382	-	6,740	-	-	-	-	\$ 1,476,222
0033 TEEN PARENTING PROGRAM	251,447	88,264	11,836	-	1,200	7,123	-	500	360,370
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,091	-	-	2,091
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,224	-	-	8,224
0929 OTHER HOME EC	-	-	-	-	-	834	-	-	834
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	71,143	16,541	-	-	-	5,000	-	322	93,006
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	8,500
2122 COUNSELING SERVICES	66,376	15,800	-	-	-	125	-	194	82,495
2134 NURSING SERVICES	41,597	10,856	-	-	-	-	-	-	52,453
2212 CURRICULUM DEVELOPMENT	25,889	4,111	-	-	-	-	-	-	30,000
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	140,037	35,030	-	-	400	8,520	-	852	184,839
2410 PRINCIPAL'S OFFICE	122,395	35,620	-	8,205	-	10,000	-	526	176,746
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
<b>PROJECT TOTAL</b>	<b>1,890,984</b>	<b>503,604</b>	<b>13,836</b>	<b>14,945</b>	<b>3,213</b>	<b>124,236</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,556,984</b>
<b>3130 STATE ECEA SPECIAL ED</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	18,727	4,325	-	800	4,045	-	-	\$ 148,549
0093 HOMEBOUND/HOSPITAL	44,599	6,921	-	-	-	-	-	-	51,520
1700 SPECIAL EDUCATION	12,560,700	3,478,697	191,702	11,039	602,726	646,696	19,509	13,645	17,524,714
1710 PHYS DISABILITY	907,658	229,853	-	-	-	-	-	-	1,137,511
1720 VISUAL DISABILITY	97,307	23,900	-	-	-	-	-	-	121,207
1730 HEARING DISABILITY	471,512	143,537	-	-	-	306	-	-	615,355
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABILITY	1,895,167	460,787	-	-	-	-	-	-	2,355,954
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,311,566	373,171	173	-	246,809	-	-	-	1,931,719
2113 SOCIAL WORK SERVICES	1,175,084	267,304	-	-	-	-	-	-	1,442,388
2140 PSYCHOLOGICAL SERVICES	1,318,679	303,756	-	-	-	-	-	-	1,622,435
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	399,376	96,252	-	-	1,811	2,595	-	675	500,709
<b>PROJECT TOTAL</b>	<b>20,302,300</b>	<b>5,402,905</b>	<b>226,350</b>	<b>11,039</b>	<b>854,721</b>	<b>660,451</b>	<b>19,509</b>	<b>14,320</b>	<b>\$ 27,491,595</b>
<b>3150 STATE TALENTED &amp; GIFTED</b>									
0070 TALENTED AND GIFTED	81,207	20,087	-	-	-	-	-	-	\$ 101,294
1909 FAIRS AND COMPETITIONS	7,237	1,674	-	-	-	-	-	-	8,911
2237 ADMIN TAG PROGRAMS	71,404	15,781	9,000	-	-	56,540	-	-	152,725
<b>PROJECT TOTAL</b>	<b>159,848</b>	<b>37,542</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>56,540</b>	<b>-</b>	<b>-</b>	<b>\$ 262,930</b>
<b>GRAND TOTAL</b>	<b>147,912,169</b>	<b>37,866,194</b>	<b>2,697,572</b>	<b>2,807,068</b>	<b>2,195,017</b>	<b>11,277,840</b>	<b>274,154</b>	<b>710,502</b>	<b>\$ 205,740,516</b>



## Authorized Positions

	2006-07	2007-08	2008-09	2009-10	2010-11
Classroom Teachers	1,559.966	1,579.844	1,601.710	1,574.817	1,549.674
Other Teachers*	110.295	110.795	107.193	104.963	101.671
Psychologists/Social Workers/OT/PT	92.738	92.738	92.038	92.238	90.038
Admin/Principals	106.911	106.961	109.311	109.761	108.915
Professional Support	31.776	35.776	36.776	37.950	35.700
Technical Support	29.250	30.250	35.600	46.850	44.212
Paraeducators/Liaisons/Monitors	8.030	8.030	369.939	383.612	284.306
Office/Administrative Support	204.676	206.976	205.278	205.244	189.717
Trades and Services	216.585	222.085	218.585	229.375	217.125
<b>TOTAL FTE:</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>2,776.430</b>	<b>2,784.810</b>	<b>2,621.358</b>

Note:

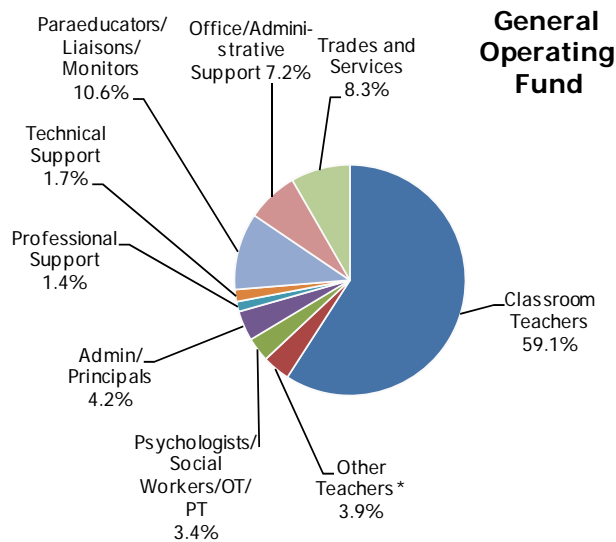
- Authorized Positions do not include positions funded by the charter schools.
- Beginning in 2008-09, Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.

	2006-07	2007-08	2008-09	2009-10	2010-11
	Audited	Audited	Audited	Unaudited	Projected
TOTAL STUDENT FTE	26,914.5	27,222.5	27,455.2	27,673.3	28,137.2
STUDENT FTE (Less Charters)	24,857.0	25,098.5	25,242.6	25,380.3	25,819.7
CHARTER STUDENT FTE	2,057.5	2,124.0	2,212.6	2,293.0	2,317.5

FTE is defined as Full Time Equivalent. This measurement equals the salary and benefits of one full-time employee and may be divided into increments to hire more than one person.

Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contractual amounts.

\* Other Teachers- Temporary Assignments, Media Specialists & Counselors



Note: Chart percentages may not equal 100% due to rounding



## Location Budget by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>ELEMENTARY SCHOOLS</b>										
101 CURR DEPT - ELEM LEVEL	7.610	427,274	108,160	-	-	-	231,716	-	-	\$ 767,150
102 RESERVES - ELEM LEVEL	16.469	1,164,565	272,053	167,500	-	26,500	21,060	-	13,600	1,665,278
103 IT - ELEM LEVEL	3.000	126,753	36,167	-	-	-	-	-	-	162,920
119 BEAR CREEK ELEMENTARY	27.469	1,502,008	387,396	-	12,811	949	52,314	467	569	1,956,514
120 BIRCH ELEMENTARY	34.431	1,839,148	478,916	-	39,794	1,553	70,967	-	1,275	2,431,653
124 COLUMBINE ELEMENTARY	46.050	2,504,259	647,835	-	27,879	2,205	75,765	230	2,156	3,260,329
127 CREST VIEW ELEMENTARY	48.696	2,637,058	682,755	-	23,097	2,182	102,613	774	503	3,448,982
130 DOUGLASS ELEMENTARY	31.312	1,695,102	438,610	-	18,096	1,030	60,334	-	-	2,213,172
131 SANCHEZ ELEMENTARY	39.337	2,004,740	533,593	-	26,137	1,640	68,844	400	1,050	2,636,404
132 EISENHOWER ELEMENTARY	41.482	2,132,844	565,456	-	25,067	1,327	87,123	1,244	2,325	2,815,386
134 EMERALD ELEMENTARY	34.483	1,873,961	484,551	-	19,355	1,442	78,537	2,006	4,653	2,464,505
136 FLAT IRONS ELEMENTARY	22.568	1,199,885	313,560	-	19,915	1,000	39,771	-	928	1,575,059
138 FOOTHILL ELEMENTARY	43.683	2,264,951	598,014	-	23,732	1,596	91,155	500	1,194	2,981,142
141 GOLD HILL ELEMENTARY	3.312	185,648	47,415	-	2,972	84	9,926	-	33	246,078
144 HEATHERWOOD ELEMENTARY	31.421	1,573,767	422,630	1,373	20,697	1,247	90,529	745	3,561	2,114,549
147 JAMESTOWN ELEMENTARY	3.212	179,334	45,880	-	760	184	15,569	-	-	241,727
150 KOHL ELEMENTARY	39.604	2,045,869	539,981	-	21,559	1,240	77,082	1,400	900	2,688,031
153 LAFAYETTE ELEMENTARY	54.820	2,796,205	744,040	-	21,031	1,472	92,942	-	4,100	3,659,790
154 RYAN ELEMENTARY	37.615	1,956,272	515,768	-	18,707	1,665	49,685	-	462	2,542,559
156 FIRESIDE ELEMENTARY	35.830	1,942,094	501,824	3,692	46,124	1,692	91,812	318	995	2,588,551
157 LOUISVILLE ELEMENTARY	39.534	2,057,965	542,040	-	30,571	1,800	65,435	768	1,728	2,700,307
158 COAL CREEK ELEMENTARY	30.718	1,683,490	433,713	-	23,375	1,295	64,564	580	886	2,207,903
161 BCSIS	22.804	1,237,127	320,373	551	13,557	1,299	51,454	-	611	1,624,972
162 MAPLETON ELEMENTARY	0.000	-	-	-	5,706	-	15,417	-	-	21,123
164 CREEKSIDE ELEMENTARY	37.706	1,926,372	512,132	-	16,604	1,455	78,501	219	2,282	2,537,565
166 MESA ELEMENTARY	29.726	1,586,633	413,623	552	14,799	1,587	63,220	387	2,625	2,083,426
169 NEDERLAND ELEMENTARY	25.444	1,300,402	345,680	-	16,892	3,040	79,417	-	200	1,745,631
180 PIONEER ELEMENTARY	43.413	2,334,393	605,490	1,394	23,690	1,640	94,017	500	2,804	3,063,928
185 SUPERIOR ELEMENTARY	41.291	2,286,418	586,216	-	22,144	1,704	108,797	-	2,847	3,008,126
190 UNIVERSITY HILL ELEM	38.580	2,011,832	529,474	1,269	13,199	1,066	70,299	113	313	2,627,565
192 HIGH PEAKS ELEMENTARY	30.674	1,688,629	434,014	178	12,333	1,038	47,394	-	1,500	2,185,086
193 COMMUNITY MONTESSORI	22.308	1,194,604	311,344	-	4,390	1,338	50,358	-	843	1,562,877
196 WHITTIER ELEMENTARY	31.709	1,750,447	449,211	193	10,619	1,128	32,102	1,088	767	2,245,555
<b>LEVEL TOTAL</b>	<b>996.311</b>	<b>53,110,049</b>	<b>13,847,914</b>	<b>176,702</b>	<b>575,612</b>	<b>67,398</b>	<b>2,228,719</b>	<b>11,739</b>	<b>55,710</b>	<b>\$ 70,073,843</b>
<b>MIDDLE SCHOOLS</b>										
201 CURR DEPT - MIDDLE LEVEL	11.911	664,660	168,658	-	-	-	325,716	-	-	\$ 1,159,034
202 RESERVES - MIDDLE LEVEL	3.046	176,109	45,391	24,000	-	38,673	2,470	-	-	286,643
203 IT - MIDDLE LEVEL	3.000	126,753	36,167	-	-	-	-	-	-	162,920
225 BROOMFIELD HEIGHTS MIDDLE	44.038	2,372,687	617,306	151	36,472	2,881	102,026	756	4,304	3,136,583
230 MANHATTAN MIDDLE	42.572	2,347,801	604,030	-	44,039	2,641	138,622	641	5,235	3,143,009
240 CASEY MIDDLE	39.217	2,165,519	557,383	-	23,898	3,076	45,005	1,067	2,157	2,798,105
250 CENTENNIAL MIDDLE	46.727	2,688,989	678,733	-	25,768	3,085	118,141	2,675	3,666	3,521,057
252 ANGEVINE MIDDLE	54.079	2,963,026	765,956	-	62,064	4,520	160,556	-	5,000	3,961,122
254 LOUISVILLE MIDDLE	43.690	2,472,821	628,928	-	48,593	3,104	136,576	1,016	1,324	3,292,362
260 PLATT MIDDLE	38.416	2,159,942	551,480	200	36,694	2,680	158,911	600	900	2,911,407
270 SOUTHERN HILLS MIDDLE	42.686	2,331,058	602,657	525	36,248	4,007	129,164	2,148	3,481	3,109,288
<b>LEVEL TOTAL</b>	<b>369.382</b>	<b>20,469,365</b>	<b>5,256,689</b>	<b>24,876</b>	<b>313,776</b>	<b>64,667</b>	<b>1,317,187</b>	<b>8,903</b>	<b>26,067</b>	<b>\$ 27,481,530</b>
<b>SENIOR HIGH SCHOOLS</b>										
301 CURR DEPT - SENIOR LEVEL	7.230	469,127	112,564	-	-	-	511,715	-	-	\$ 1,093,406
302 RESERVES - SENIOR LEVEL	6.839	513,893	118,759	329,682	-	266,912	33,500	-	20,400	1,283,146
303 IT-HIGH SCHOOL LEVEL	3.000	126,753	36,167	-	-	-	-	-	-	162,920
310 BOULDER HIGH	122.174	6,791,403	1,741,027	18,201	77,862	16,360	383,857	10,000	5,500	9,044,210
315 BROOMFIELD HIGH	102.668	5,580,603	1,443,268	-	53,090	7,496	287,071	22,426	7,390	7,401,344
320 CENTAURUS HIGH	86.359	4,694,481	1,214,743	-	67,793	11,771	287,999	-	11,567	6,288,354
330 FAIRVIEW HIGH	130.624	7,131,512	1,848,509	14,000	78,203	10,642	400,756	4,078	11,882	9,949,582
350 NEW VISTA HIGH	26.889	1,574,967	396,163	15,841	43,798	5,704	87,538	3,534	3,047	2,130,592
360 MONARCH HIGH	98.592	5,453,513	1,399,578	1,241	32,748	6,739	317,089	14,771	15,194	7,240,873
<b>LEVEL TOTAL</b>	<b>584.375</b>	<b>32,336,252</b>	<b>8,310,778</b>	<b>378,965</b>	<b>353,494</b>	<b>325,624</b>	<b>2,309,525</b>	<b>54,809</b>	<b>74,980</b>	<b>\$ 44,144,427</b>
<b>VOCATIONAL/TECHNICAL SCHOOLS</b>										
440 ARAPAHOE RIDGE HIGH	24.158	1,478,954	365,633	15,396	10,491	3,987	10,959	-	2,168	\$ 1,887,588
490 TECHNICAL ED CENTER	34.061	1,611,282	444,788	13,836	42,164	2,100	279,423	-	4,814	2,398,407
<b>LEVEL TOTAL</b>	<b>58.219</b>	<b>3,090,236</b>	<b>810,421</b>	<b>29,232</b>	<b>52,655</b>	<b>6,087</b>	<b>290,382</b>	<b>-</b>	<b>6,982</b>	<b>\$ 4,285,995</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 ADOPTED BUDGET
<b>COMBINATION SCHOOLS</b>										
502 MONARCH K-8	57.305	3,225,349	821,968	-	60,864	2,944	155,886	150	4,950	\$ 4,272,111
503 NEDERLAND MIDDLE/SENIOR	40.672	2,229,921	575,929	-	17,982	4,450	143,116	483	891	2,972,772
504 NEDERLAND MIDDLE	0.000	-	-	-	-	-	6,931	-	-	6,931
505 ASPEN CREEK K-8	72.363	3,863,818	1,008,634	1,216	49,013	3,444	168,397	528	5,808	5,100,858
506 ELDORADO K-8	70.413	3,940,988	1,006,573	-	44,404	5,520	155,691	2,000	2,000	5,157,176
507 HALCYON	5.375	318,935	79,239	-	6,823	110	2,305	-	-	407,412
590 SUMMER SCHOOL	0.000	117,293	13,663	1,200	500	200	2,200	-	1,000	136,056
<b>LEVEL TOTAL</b>	<b>246.128</b>	<b>13,696,304</b>	<b>3,506,006</b>	<b>2,416</b>	<b>179,586</b>	<b>16,668</b>	<b>634,526</b>	<b>3,161</b>	<b>14,649</b>	<b>\$ 18,053,316</b>
<b>CHARTER SCHOOLS</b>										
925 SUMMIT CHARTER	0.500	30,884	7,544	-	6,200	-	52,778	-	-	\$ 97,406
932 BOULDER PREP CHARTER	1.000	61,768	15,086	-	-	-	-	-	-	76,854
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,688	-	23,089	-	-	31,777
954 JUSTICE HIGH CHARTER	1.000	61,768	15,086	-	-	-	-	-	-	76,854
956 PEAK TO PEAK CHARTER	3.000	185,305	45,256	-	-	-	-	-	-	230,561
<b>LEVEL TOTAL</b>	<b>5.500</b>	<b>339,725</b>	<b>82,972</b>	<b>-</b>	<b>14,888</b>	<b>-</b>	<b>75,867</b>	<b>-</b>	<b>-</b>	<b>\$ 513,452</b>
<b>CENTRALIZED SERVICES</b>										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	590	-	-	-	-	-	-	\$ 4,390
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	15,000	-	-	15,000
2321 SUPERINTENDENT	2.600	286,857	61,512	65	1,260	12,452	7,937	2,000	4,750	376,833
<b>LOCATION TOTAL</b>	<b>2.600</b>	<b>290,657</b>	<b>62,102</b>	<b>65</b>	<b>1,260</b>	<b>12,452</b>	<b>22,937</b>	<b>2,000</b>	<b>4,750</b>	<b>\$ 396,223</b>
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	201,416	43,457	-	1,000	3,100	2,600	-	2,800	\$ 254,373
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>201,416</b>	<b>43,457</b>	<b>-</b>	<b>1,000</b>	<b>3,100</b>	<b>2,600</b>	<b>-</b>	<b>2,800</b>	<b>\$ 254,373</b>
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.500	54,567	11,217	12,500	-	-	-	-	-	\$ 78,284
2315 LEGAL SERVICES	1.650	151,244	33,445	89,977	-	2,500	1,650	-	2,500	281,316
<b>LOCATION TOTAL</b>	<b>2.150</b>	<b>205,811</b>	<b>44,662</b>	<b>102,477</b>	<b>-</b>	<b>2,500</b>	<b>1,650</b>	<b>-</b>	<b>2,500</b>	<b>\$ 359,600</b>
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRUCT SVCS	0.000	4,516	701	-	-	2,610	-	-	-	7,827
2211 ADMIN LEARNING SERVICES	1.000	67,936	16,042	-	6,250	2,000	11,000	-	10,000	113,228
2212 CURRICULUM DEVELOPMENT	0.000	8,360	1,298	-	-	-	1,500	-	-	11,158
2213 STAFF DEVELOPMENT	1.000	119,761	24,013	3,473	-	1,000	2,214	-	3,773	154,234
2219 LEARNING MATERIALS CENTER	0.500	23,406	6,382	-	-	-	-	-	-	29,788
<b>LOCATION TOTAL</b>	<b>2.500</b>	<b>223,979</b>	<b>48,436</b>	<b>3,473</b>	<b>6,250</b>	<b>5,610</b>	<b>29,451</b>	<b>-</b>	<b>13,773</b>	<b>\$ 330,972</b>
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	5.500	283,730	75,479	13,508	-	1,500	500	-	750	\$ 375,467
2214 EVALUATION INSTRUCT SVCS	3.800	323,044	73,145	2,750	-	-	-	-	-	398,939
2814 RESEARCH/EVALUATION SVCS	2.500	120,349	32,426	9,500	-	4,250	13,250	500	3,000	183,275
<b>LOCATION TOTAL</b>	<b>11.800</b>	<b>727,123</b>	<b>181,050</b>	<b>25,758</b>	<b>-</b>	<b>5,750</b>	<b>13,750</b>	<b>500</b>	<b>3,750</b>	<b>\$ 957,681</b>
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,552	-	-	-	-	-	-	\$ 11,552
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	8,000	-	500	8,500
2212 CURRICULUM DEVELOPMENT	0.687	25,889	4,111	-	-	-	-	-	-	30,000
2232 ADMIN VOC VOCATIONAL ED	2.200	140,037	35,030	-	-	400	8,520	-	852	184,839
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	-	-	-	713	-	-	-	713
<b>LOCATION TOTAL</b>	<b>2.887</b>	<b>175,926</b>	<b>40,693</b>	<b>-</b>	<b>-</b>	<b>1,113</b>	<b>19,030</b>	<b>-</b>	<b>1,352</b>	<b>\$ 238,114</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	18,727	4,325	-	800	4,045	-	-	\$ 148,549
0093 HOMEBOUND/HOSPITAL	0.000	44,599	6,921	-	-	-	-	-	-	51,520
1700 SPECIAL EDUCATION	22.101	831,030	249,394	191,702	9,585	602,516	621,260	19,509	13,485	2,538,481
1710 PHYS DISABILITY	16.000	907,658	229,853	-	-	-	-	-	-	1,137,511
1720 VISUAL DISABILITY	1.600	97,307	23,900	-	-	-	-	-	-	121,207
1730 HEARING DISABILITY	12.095	471,512	143,537	-	-	-	-	-	-	615,049
1770 SPEECH/LANGUAGE DISABILITY	30.200	1,895,167	460,787	-	-	-	-	-	-	2,355,954
1791 PRESCH DISABILITY CHILD	0.000	-	-	173	-	246,809	-	-	-	246,982
2113 SOCIAL WORK SERVICES	15.988	1,175,084	267,304	-	-	-	-	-	-	1,442,388
2140 PSYCHOLOGICAL SERVICES	17.950	1,318,679	303,756	-	-	-	-	-	-	1,622,435
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	4.100	218,868	57,715	-	-	-	-	-	675	277,258
<b>LOCATION TOTAL</b>	<b>120.034</b>	<b>7,080,556</b>	<b>1,761,894</b>	<b>226,350</b>	<b>9,585</b>	<b>852,700</b>	<b>628,765</b>	<b>19,509</b>	<b>14,160</b>	<b>\$ 10,593,519</b>
613 STUDENT SUCCESS										
2200 INSTRUCTIONAL STAFF SPRT	0.250	28,972	6,171	-	-	-	-	-	-	\$ 35,143
2231 ADMIN SPED SPECIAL EDUC	1.750	180,508	38,537	-	-	1,811	2,595	-	-	223,451
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>209,480</b>	<b>44,708</b>	<b>-</b>	<b>-</b>	<b>1,811</b>	<b>2,595</b>	<b>-</b>	<b>-</b>	<b>\$ 258,594</b>
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	11,416	1,773	-	-	1,250	4,350	-	1,100	\$ 19,889
1909 COMPETITIONS AND FAIRS	0.100	7,237	1,674	-	-	-	-	-	-	8,911
2200 INSTRUCTIONAL STAFF SPRT	0.000	55,904	7,592	34,128	-	3,742	43,141	-	6,000	150,507
2237 ADMIN -TAG PROGRAMS	2.652	161,968	39,470	9,000	-	4,882	93,033	-	1,500	309,853
<b>LOCATION TOTAL</b>	<b>2.752</b>	<b>236,525</b>	<b>50,509</b>	<b>43,128</b>	<b>-</b>	<b>9,874</b>	<b>140,524</b>	<b>-</b>	<b>8,600</b>	<b>\$ 489,160</b>
616 LANGUAGE, CULTURE & EQUITY										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	7,715	-	-	\$ 7,715
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	6,815	-	-	6,815
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	7,078	-	-	7,078
0090 OTHER GEN EDUCATION	0.000	4,154	1,223	93,571	-	-	3,763	-	865	103,576
2200 INSTRUCTIONAL STAFF SPRT	5.027	282,503	73,889	-	2,681	7,918	971	-	765	368,727
2212 CURRICULUM DEVELOPMENT	0.000	3,087	479	1,411	-	742	-	-	-	5,719
2214 EVALUATION INSTRUCT SVCS	0.500	18,360	5,600	4,000	-	-	3,614	-	-	31,574
<b>LOCATION TOTAL</b>	<b>5.527</b>	<b>308,104</b>	<b>81,191</b>	<b>98,982</b>	<b>2,681</b>	<b>8,660</b>	<b>29,956</b>	<b>-</b>	<b>1,630</b>	<b>\$ 531,204</b>
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	14,112	2,476	-	-	-	-	-	-	16,588
2113 SOCIAL WORK SERVICES	1.000	33,405	11,183	-	-	-	-	-	-	44,588
2300 ADMIN GEN SUPPORT SVCS	3.500	350,551	76,466	-	1,500	6,600	3,881	1,000	4,500	444,498
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	7,229	1,133	8,195	-	840	8,000	6,375	1,000	32,772
<b>LOCATION TOTAL</b>	<b>4.500</b>	<b>405,297</b>	<b>91,258</b>	<b>8,195</b>	<b>1,500</b>	<b>7,440</b>	<b>21,881</b>	<b>7,375</b>	<b>5,500</b>	<b>\$ 548,446</b>
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	8,000	931	-	-	-	-	-	-	8,931
2300 ADMIN GEN SUPPORT SVCS	2.750	238,824	53,687	2,000	1,500	22,300	6,140	1,000	3,647	329,098
2319 OTHER BOE SERVICES	0.000	-	-	-	-	-	700	-	800	1,500
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	1,133	24,000	-	2,000	5,000	4,000	1,000	40,362
<b>LOCATION TOTAL</b>	<b>2.950</b>	<b>260,940</b>	<b>58,541</b>	<b>26,000</b>	<b>1,500</b>	<b>24,300</b>	<b>11,840</b>	<b>5,000</b>	<b>5,447</b>	<b>\$ 393,568</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	37,300	1,200	14,500	3,571	-	25,134	\$ 81,705
2312 BOE SECTRY BOARD OF EDUC	0.400	24,676	6,037	-	-	-	-	-	-	30,713
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
<b>LOCATION TOTAL</b>	0.400	24,676	6,037	150,750	1,200	16,104	3,571	-	25,134	\$ 227,472
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.500	46,796	10,014	-	-	-	-	-	-	\$ 56,810
2211 ADMIN LEARNING SERVICES	0.000	1,990	306	-	-	-	-	-	-	2,296
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	790	-	-	600	200	-	-	6,674
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
<b>LOCATION TOTAL</b>	0.500	53,870	11,110	-	-	600	8,110	-	1,000	\$ 74,690
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.500	46,796	10,014	-	-	-	-	-	-	\$ 56,810
2211 ADMIN LEARNING SERVICES	0.000	1,990	306	-	-	-	-	-	-	2,296
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	790	-	-	-	-	-	-	5,873
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
<b>LOCATION TOTAL</b>	0.500	53,869	11,110	-	-	-	7,910	-	1,000	\$ 73,889
633 HEALTH/PHYSICAL EDUCATION										
2211 ADMIN LEARNING SERVICES	0.000	1,990	306	-	-	-	-	-	-	\$ 2,296
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
<b>LOCATION TOTAL</b>	0.000	1,990	306	-	-	-	1,000	-	-	\$ 3,296
634 LITERACY										
2210 IMPROVEMENT INSTRUCT SVCS	4.510	361,045	82,035	-	-	8,000	-	-	-	\$ 451,080
2211 ADMIN LEARNING SERVICES	0.000	3,980	612	-	-	-	-	-	-	4,592
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	3,300	-	-	3,300
2213 STAFF DEVELOPMENT	0.000	-	-	23,000	-	10,500	23,850	-	-	57,350
2214 EVALUATION INSTRUCT SVCS	0.000	103,887	16,086	-	-	-	-	-	-	119,973
<b>LOCATION TOTAL</b>	4.510	468,912	98,733	23,000	-	18,500	27,150	-	-	\$ 636,295
635 DISTRICT-WIDE INSTRUCTION										
1800 COCRRICULAR ACTIVITIES	0.000	1,267	201	-	-	-	-	-	-	1,468
1900 STUDENT ACTIVITIES	0.000	20,179	3,209	-	-	-	-	-	-	23,388
2100 SUPPORT SERVICES-STUDENTS	1.000	89,590	19,403	-	-	-	14,871	-	-	123,864
2112 ATTENDANCE SERVICES	1.000	53,493	13,802	-	-	-	-	-	-	67,295
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	-	866
<b>LOCATION TOTAL</b>	2.000	164,529	36,615	-	866	43,975	14,871	-	-	\$ 260,856
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUCT SVCS	1.170	95,156	21,202	-	-	-	-	-	-	\$ 116,358
2211 ADMIN LEARNING SERVICES	0.000	1,990	306	-	-	-	-	-	-	2,296
2212 CURRICULUM DEVELOPMENT	0.250	25,450	5,625	-	-	-	2,500	-	-	33,575
2213 STAFF DEVELOPMENT	0.000	16,189	2,513	-	-	-	2,300	-	-	21,002
<b>LOCATION TOTAL</b>	1.420	138,785	29,646	-	-	-	4,800	-	-	\$ 173,231
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	306	-	-	-	-	-	-	\$ 2,296
2212 CURRICULUM DEVELOPMENT	2.500	153,527	38,775	-	-	-	250	-	-	192,552
2213 STAFF DEVELOPMENT	0.000	16,711	2,594	-	-	-	4,275	-	2,500	26,080
<b>LOCATION TOTAL</b>	2.500	172,228	41,675	-	-	-	4,525	-	2,500	\$ 220,928



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	306	-	-	-	-	-	-	2,296
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>1,990</b>	<b>306</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>\$ 14,896</b>
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	306	-	-	-	-	-	-	\$ 2,296
2212 CURRICULUM DEVELOPMENT	0.000	1,525	234	-	-	-	1,000	-	-	2,759
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>3,515</b>	<b>540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,106</b>	<b>-</b>	<b>2,106</b>	<b>\$ 9,267</b>
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	-	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	3.000	244,238	55,256	-	120	1,432	50	330	240	301,666
2811 PLANNING SERVICES	1.000	83,311	18,429	2,539	450	1,650	8,228	3,000	3,250	120,857
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>327,549</b>	<b>73,685</b>	<b>2,539</b>	<b>570</b>	<b>3,082</b>	<b>8,278</b>	<b>45,278</b>	<b>3,684</b>	<b>\$ 464,665</b>
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	49.000	2,901,902	720,510	12,000	29,890	14,880	514,829	3,420	(29,724)	\$ 4,167,707
2601 ZONE 1 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	4.500	326,646	76,342	-	-	-	-	-	-	402,988
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
<b>LOCATION TOTAL</b>	<b>53.500</b>	<b>3,228,548</b>	<b>796,852</b>	<b>14,000</b>	<b>31,890</b>	<b>14,880</b>	<b>517,829</b>	<b>3,420</b>	<b>(29,724)</b>	<b>\$ 4,577,695</b>
643 ENVIRONMENTAL SERVICES										
2620 ENVIRONMENTAL SERVICES	9.750	500,733	135,121	8,000	189,600	4,894	3,900	3,800	5,600	851,648
2660 SECURITY SERVICES	6.700	293,173	82,348	2,000	-	-	8,000	-	5,000	390,521
<b>LOCATION TOTAL</b>	<b>16.450</b>	<b>793,906</b>	<b>217,469</b>	<b>10,000</b>	<b>189,600</b>	<b>4,894</b>	<b>11,900</b>	<b>3,800</b>	<b>10,600</b>	<b>\$ 1,242,169</b>
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	166,250	-	-	\$ 166,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	14,050	-	25,778	-	-	39,828
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,050</b>	<b>-</b>	<b>192,028</b>	<b>-</b>	<b>-</b>	<b>\$ 206,078</b>
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	250,946	62,143	30,000	1,000	6,761	3,021	3,800	9,800	\$ 367,471
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,300	-	-	-	1,300
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>250,946</b>	<b>62,143</b>	<b>30,000</b>	<b>1,000</b>	<b>8,061</b>	<b>3,021</b>	<b>3,800</b>	<b>9,800</b>	<b>\$ 368,771</b>
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	64,575	14,146	-	-	1,000	1,500	-	-	\$ 81,221
<b>LOCATION TOTAL</b>	<b>0.750</b>	<b>64,575</b>	<b>14,146</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>\$ 81,221</b>
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	3.000	295,560	94,340	-	-	8,612	3,402	-	1,000	\$ 402,914
2213 STAFF DEVELOPMENT	0.000	-	155,960	-	-	-	-	-	-	155,960
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,515	1,576	-	-	500	-	-	13,461
2830 HUMAN RESOURCES	13.000	888,802	216,230	47,972	1,000	7,950	10,910	535	13,743	1,187,142
2832 RECRUITMENT/PLACEMENT SVC	0.500	22,623	6,261	-	-	2,780	-	-	-	31,664
2835 EMPLOYEE INSURANCE SVCS	0.000	1,500	230	9,000	-	350	300	50	1,150	12,580
2839 HORIZONTALS/RECLASS/BVEA	0.000	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
<b>LOCATION TOTAL</b>	<b>16.500</b>	<b>1,218,355</b>	<b>474,536</b>	<b>58,548</b>	<b>1,000</b>	<b>121,692</b>	<b>15,112</b>	<b>585</b>	<b>15,893</b>	<b>\$ 1,905,721</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 REVISED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	7.500	532,189	124,419	1,447	642	3,154	2,752	100	7,750	\$ 672,453
<b>LOCATION TOTAL</b>	<b>7.500</b>	<b>532,189</b>	<b>124,419</b>	<b>1,447</b>	<b>642</b>	<b>3,154</b>	<b>2,752</b>	<b>100</b>	<b>7,750</b>	<b>\$ 672,453</b>
689 INFORMATION TECHNOLOGY										
2213 STAFF DEVELOPMENT	0.000	43,403	6,736	-	-	-	-	-	-	\$ 50,139
2222 LIBRARY SUPPORT SVCS	1.000	48,730	13,063	9,300	866	1,300	6,100	-	300	79,659
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	55,000	2,750	-	-	-	57,750
2225 INSTRUCTIONAL TECHNOLOGY	3.000	235,625	54,265	1,500	-	4,900	5,791	3,000	1,746	306,827
2841 SUPERVISING INFO SYS SERVICES	3.000	253,845	57,095	21,500	153,200	27,300	262,330	67,500	6,000	848,770
2843 PROGRAMMING SERVICES	12.000	872,772	201,441	49,523	329,859	11,750	-	-	-	1,465,345
2844 OPERATIONS SERVICES	5.000	371,576	85,164	25,000	105,932	8,500	34,000	7,000	-	637,172
2849 OTHER INFORMATION SERVICES	10.000	613,949	150,274	24,525	163,542	27,250	1,750	-	-	981,290
<b>LOCATION TOTAL</b>	<b>34.000</b>	<b>2,439,900</b>	<b>568,038</b>	<b>131,348</b>	<b>808,399</b>	<b>83,750</b>	<b>309,971</b>	<b>77,500</b>	<b>8,046</b>	<b>\$ 4,426,952</b>
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	1.000	130,561	26,962	-	-	-	-	-	-	157,523
2515 PAYROLL SERVICES	4.000	235,201	58,500	-	-	-	-	-	-	293,701
2516 FINANCIAL ACCOUNTING SVCS	7.350	393,113	102,149	2,361	-	24,672	22,824	900	2,197	548,216
<b>LOCATION TOTAL</b>	<b>12.350</b>	<b>758,875</b>	<b>187,611</b>	<b>2,361</b>	<b>-</b>	<b>24,672</b>	<b>23,324</b>	<b>900</b>	<b>2,197</b>	<b>\$ 999,940</b>
695 PURCHASING										
2520 PURCHASING SERVICES	3.500	209,012	51,686	49,275	204	3,519	2,765	927	2,484	\$ 319,872
<b>LOCATION TOTAL</b>	<b>3.500</b>	<b>209,012</b>	<b>51,686</b>	<b>49,275</b>	<b>204</b>	<b>3,519</b>	<b>2,765</b>	<b>927</b>	<b>2,484</b>	<b>\$ 319,872</b>
698 HEALTH SERVICES										
2134 NURSING SERVICES	11.300	565,632	150,572	1,300	4,000	6,400	7,765	600	2,710	\$ 738,979
2139 OTHER HLTH SVCS-MEDICAID	5.000	200,536	59,619	46,310	-	-	-	-	-	306,465
2200 INSTRUCTIONAL STAFF SPRT	0.400	20,493	5,378	-	-	-	1,500	-	5,904	33,275
<b>LOCATION TOTAL</b>	<b>16.700</b>	<b>786,661</b>	<b>215,569</b>	<b>47,610</b>	<b>4,000</b>	<b>6,400</b>	<b>9,265</b>	<b>600</b>	<b>8,614</b>	<b>\$ 1,078,719</b>
<b>LEVEL TOTAL</b>	<b>342.780</b>	<b>22,020,694</b>	<b>5,530,733</b>	<b>1,055,306</b>	<b>1,077,197</b>	<b>1,290,193</b>	<b>2,109,767</b>	<b>171,294</b>	<b>135,346</b>	<b>\$ 33,390,530</b>
<b>SERVICE CENTERS</b>										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	8.800	445,456	117,526	3,273	10,500	3,350	3,100	4,150	19,065	\$ 606,420
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
<b>LOCATION TOTAL</b>	<b>8.800</b>	<b>445,456</b>	<b>117,526</b>	<b>3,273</b>	<b>17,815</b>	<b>3,350</b>	<b>11,942</b>	<b>4,150</b>	<b>1,065</b>	<b>\$ 604,577</b>
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	198,400	55,812	-	28,400	30	118,940	10,098	(302,430)	\$ 109,250
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	384	-	-	-	327	-	-	3,211
<b>LOCATION TOTAL</b>	<b>4.550</b>	<b>200,900</b>	<b>56,196</b>	<b>-</b>	<b>28,400</b>	<b>30</b>	<b>119,267</b>	<b>10,098</b>	<b>(302,430)</b>	<b>\$ 112,461</b>
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	68,533	16,136	310,427	180,000	1,000	5,000	10,000	-	\$ 591,096
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>68,533</b>	<b>16,136</b>	<b>310,427</b>	<b>180,000</b>	<b>1,000</b>	<b>5,000</b>	<b>10,000</b>	<b>-</b>	<b>\$ 591,096</b>
<b>LEVEL TOTAL</b>	<b>14.350</b>	<b>714,889</b>	<b>189,858</b>	<b>313,700</b>	<b>226,215</b>	<b>4,380</b>	<b>136,209</b>	<b>24,248</b>	<b>(301,365)</b>	<b>\$ 1,308,134</b>
<b>DISTRICT-WIDE COSTS</b>										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	2,823	-	-	-	-	-	-	\$ 21,010
808 SCHOOL ALLOCATIONS	0.000	711,288	136,277	129,150	-	-	125,000	-	-	1,101,715
809 DISTRICT ALLOCATIONS	1.813	1,321,421	163,727	587,225	-	420,000	1,874,453	-	698,133	5,064,959
<b>LEVEL TOTAL</b>	<b>1.813</b>	<b>2,050,896</b>	<b>302,827</b>	<b>716,375</b>	<b>-</b>	<b>420,000</b>	<b>1,999,453</b>	<b>-</b>	<b>698,133</b>	<b>\$ 6,187,684</b>
<b>OTHER OPERATIONAL UNITS</b>										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	646	-	2,927	-	-	\$ 3,573
971 EDUCATION CENTER BUILDING	2.500	83,759	27,996	-	12,999	-	173,278	-	-	298,032
<b>LEVEL TOTAL</b>	<b>2.500</b>	<b>83,759</b>	<b>27,996</b>	<b>-</b>	<b>13,645</b>	<b>-</b>	<b>176,205</b>	<b>-</b>	<b>-</b>	<b>\$ 301,605</b>
<b>GRAND TOTAL</b>	<b>2,621.358</b>	<b>147,912,169</b>	<b>37,866,194</b>	<b>2,697,572</b>	<b>2,807,068</b>	<b>2,195,017</b>	<b>11,277,840</b>	<b>274,154</b>	<b>710,502</b>	<b>\$ 205,740,516</b>



## OTHER FUNDS

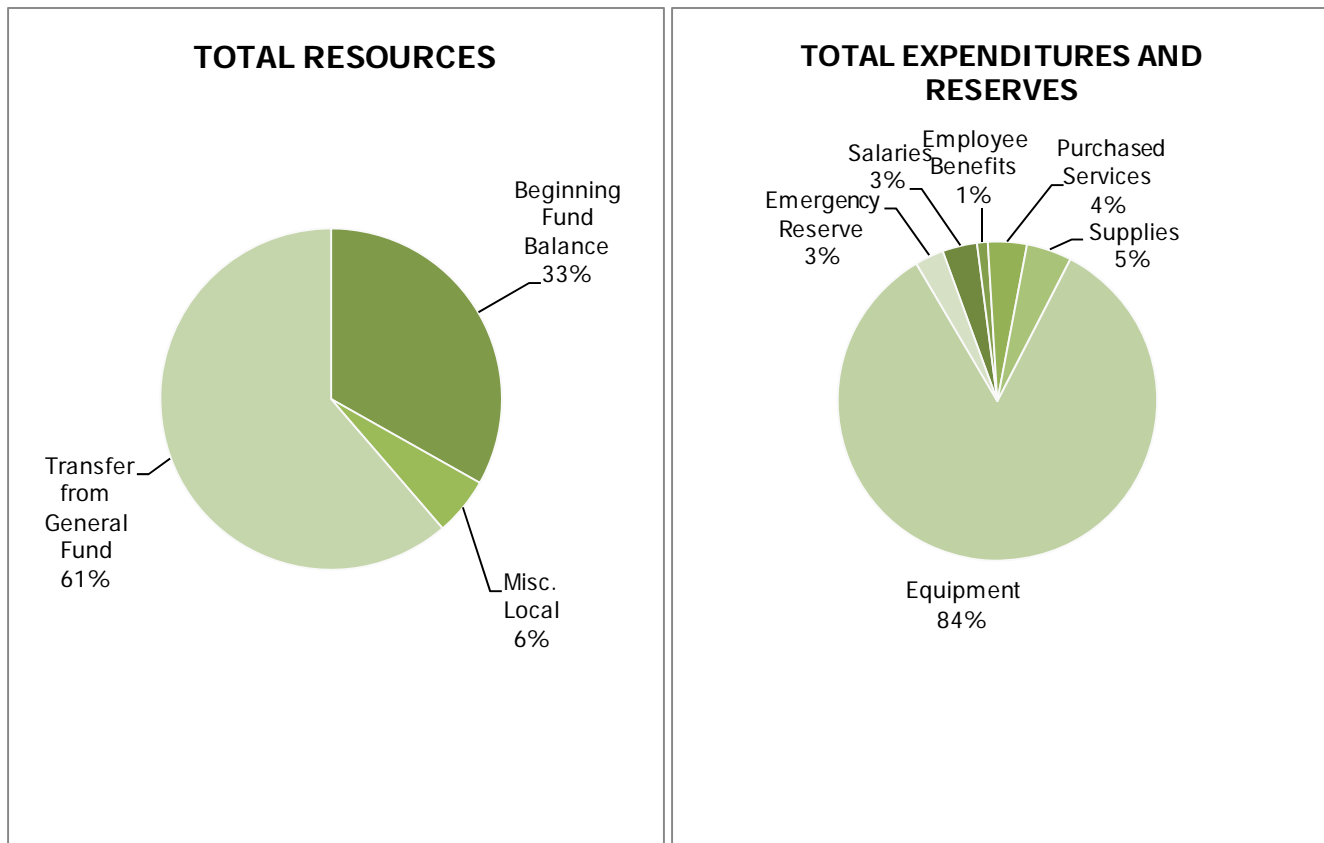
TECHNOLOGY FUND .....	236
ATHLETICS FUND .....	238
RISK MANAGEMENT FUND.....	242
COMMUNITY SCHOOLS FUND .....	244
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND.....	246
TUITION-BASED PRESCHOOL FUND .....	250
TRANSPORTATION FUND .....	252
COLORADO PRESCHOOL PROGRAM FUND .....	254
BOND REDEMPTION FUND .....	256
BUILDING FUND .....	258
PROJECT LIST .....	260
CAPITAL RESERVE FUND .....	262
PROJECT SUMMARY .....	264
NUTRITION SERVICES FUND .....	268
HEALTH INSURANCE FUND.....	270
DENTAL INSURANCE FUND.....	272
TRUST AND AGENCY FUNDS.....	274
PUPIL ACTIVITY FUND .....	276
CHARTER SCHOOL FUND .....	277



## Technology Fund

\$3,389,314

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with funds made available from the passage of the transportation mill levy. The program will maintain current technologies by continuing a four-year replacement cycle for all computers and related equipment within the Boulder Valley School District as well as provide training and software as needed. Current year funding includes revenues from the Federal E-Rate reimbursement program. Timing of equipment purchases affect the carryover balance in this fund.





**Technology Fund (continued)**

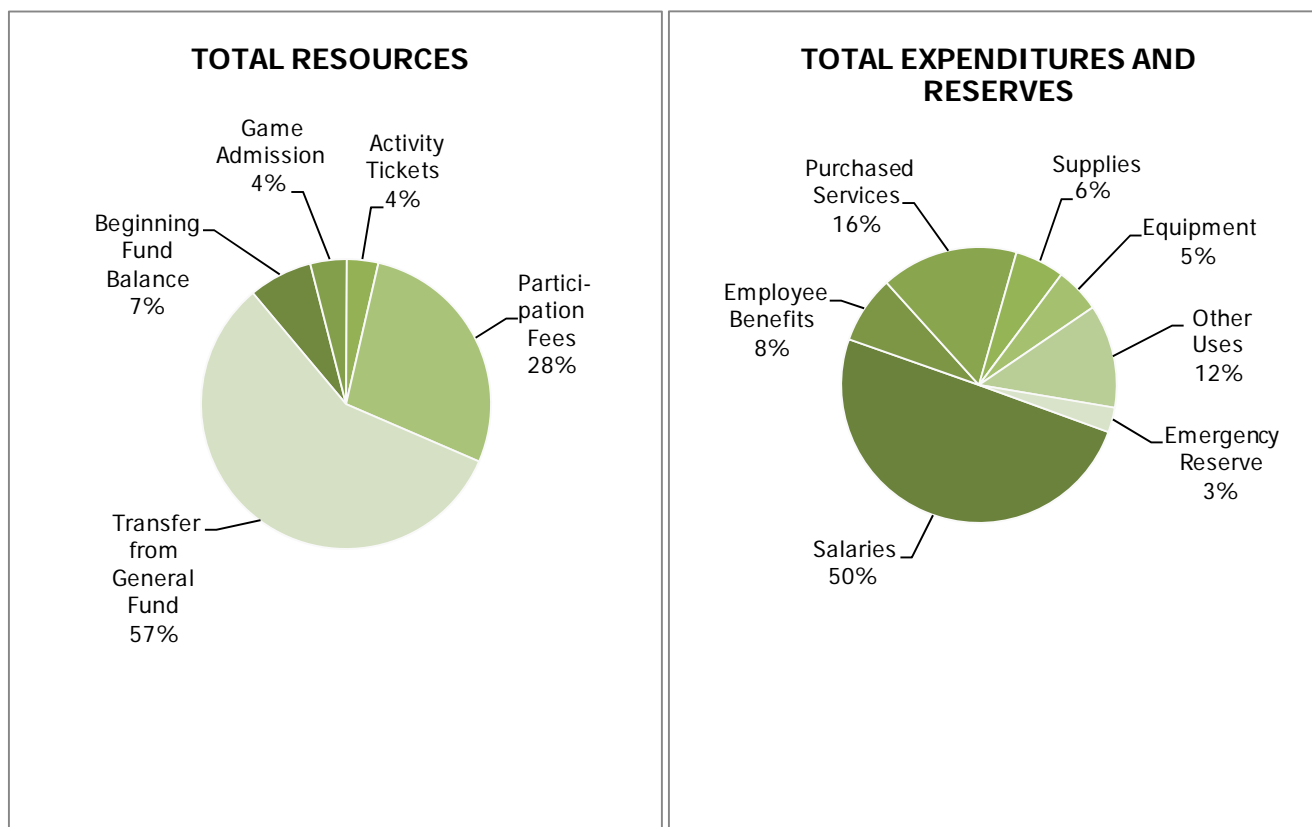
	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 215,998	\$ 696,668	\$ 794,170	\$ 2,078,093	\$ 1,054,230
REVENUE:					
Miscellaneous Local	\$ -	\$ -	\$ 273,280	\$ 285,469	\$ 175,166
One Time Transfer from General Fund	-	200,000	-	-	211,000
Transfer from General Fund	<u>2,552,500</u>	<u>2,577,500</u>	<u>2,588,516</u>	<u>3,056,159</u>	<u>1,948,918</u>
TOTAL REVENUE	\$ 2,552,500	\$ 2,777,500	\$ 2,861,796	\$ 3,341,628	\$ 2,335,084
TOTAL RESOURCES	<u>\$ 2,768,498</u>	<u>\$ 3,474,168</u>	<u>\$ 3,655,966</u>	<u>\$ 5,419,721</u>	<u>\$ 3,389,314</u>
EXPENDITURES:					
Salaries	\$ 223,504	\$ 284,924	\$ 325,015	\$ 407,814	\$ 118,929
Employee Benefits	45,233	58,511	68,515	97,026	36,841
Purchased Services	76,024	203,526	185,606	167,720	133,629
Supplies	346,774	452,526	124,047	227,851	155,000
Equipment	<u>1,380,295</u>	<u>1,680,511</u>	<u>874,690</u>	<u>3,465,080</u>	<u>2,846,197</u>
TOTAL EXPENDITURES	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 1,577,873</u>	<u>\$ 4,365,491</u>	<u>\$ 3,290,596</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 98,718
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 1,577,873</u>	<u>\$ 4,365,491</u>	<u>\$ 3,389,314</u>
ENDING BALANCE	<u>\$ 696,668</u>	<u>\$ 794,170</u>	<u>\$ 2,078,093</u>	<u>\$ 1,054,230</u>	<u>\$ -</u>



## Athletics Fund

\$3,370,171

The district-wide Athletics Fund provides for interscholastic athletics in grades 8 through 12 and intramural athletics at all grade levels. Athletic programs at charter schools are funded from each charter school's individual allocation.





**Athletics Fund** (continued)

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 174,729	\$ 296,804	\$ 273,506	\$ 188,930	\$ 240,756
REVENUE:					
Game Admission	\$ 152,558	\$ 143,451	\$ 141,707	\$ 135,202	\$ 137,000
Activity Tickets	118,940	121,760	113,190	118,518	118,000
Participation Fees	710,575	714,018	701,833	957,965	940,000
Transfer from General Fund	<u>1,943,417</u>	<u>1,903,911</u>	<u>2,019,223</u>	<u>1,934,415</u>	<u>1,934,415</u>
TOTAL REVENUE	\$ 2,939,990	\$ 2,883,140	\$ 2,975,953	\$ 3,146,100	\$ 3,129,415
TOTAL RESOURCES	<u>\$ 3,114,719</u>	<u>\$ 3,179,944</u>	<u>\$ 3,249,459</u>	<u>\$ 3,335,030</u>	<u>\$ 3,370,171</u>
EXPENDITURES:					
Salaries	\$ 1,434,274	\$ 1,447,427	\$ 1,474,093	\$ 1,567,584	\$ 1,678,730
Employee Benefits	177,592	189,883	213,226	241,773	267,254
Purchased Services	438,345	499,279	541,647	542,352	542,757
Supplies	161,010	206,391	274,875	213,643	195,646
Equipment	143,390	124,893	112,976	105,222	177,800
Other Uses	<u>463,304</u>	<u>438,565</u>	<u>443,712</u>	<u>423,700</u>	<u>409,824</u>
TOTAL EXPENDITURES	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,060,529</u>	<u>\$ 3,094,274</u>	<u>\$ 3,272,011</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 98,160
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,060,529</u>	<u>\$ 3,094,274</u>	<u>\$ 3,370,171</u>
ENDING BALANCE	<u>\$ 296,804</u>	<u>\$ 273,506</u>	<u>\$ 188,930</u>	<u>\$ 240,756</u>	<u>\$ -</u>

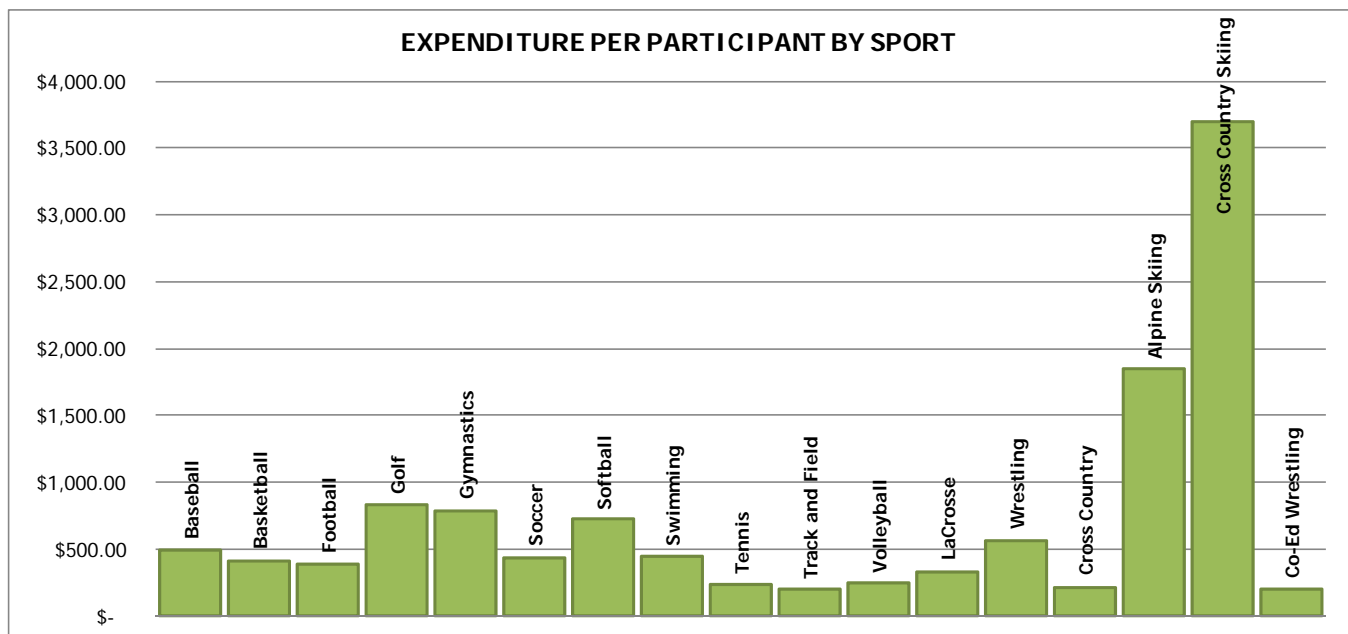
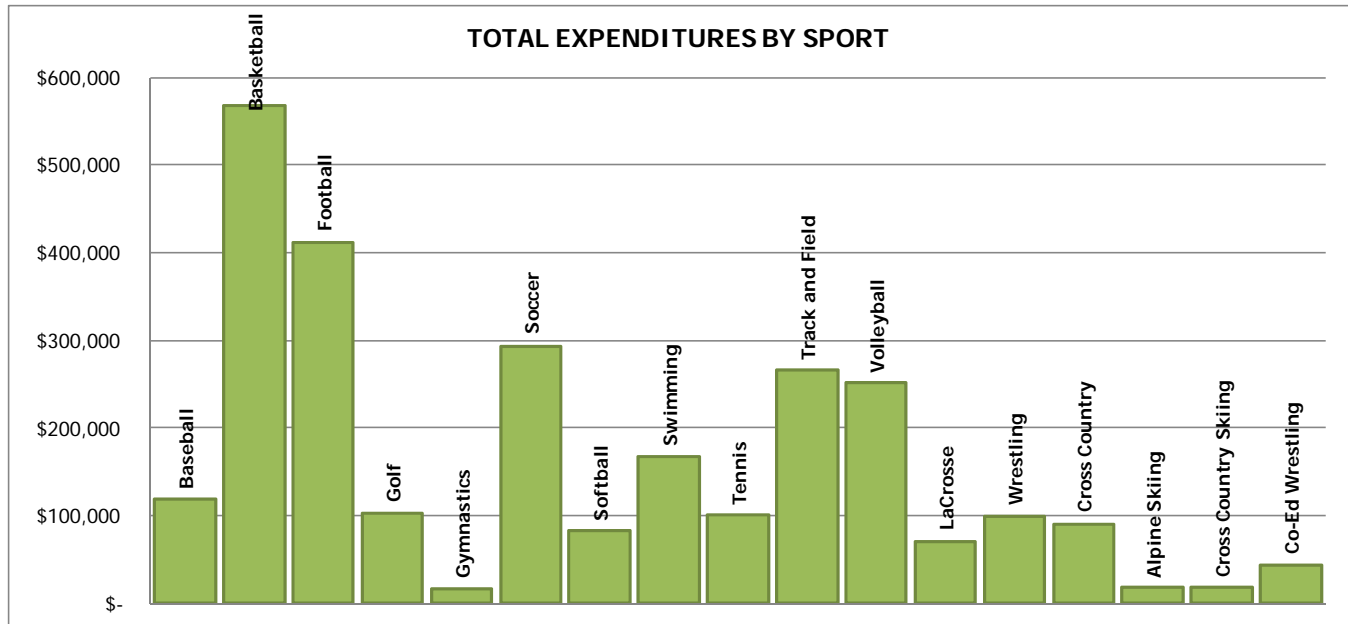

**Athletics Fund (continued)**

2010-11 ATHLETICS FUND  
\$3,370,171

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	240	-	240	\$ 492.91	\$ 118,298	\$ -	\$ 118,298
Basketball	698	672	1,370	415.03	292,277	276,319	568,596
Football	1,060	-	1,060	388.76	412,089	-	412,089
Golf	65	59	124	830.14	52,432	50,505	102,937
Gymnastics	-	20	20	788.65	-	15,773	15,773
Soccer	271	400	671	437.51	115,044	178,527	293,571
Softball	-	116	116	722.25	-	83,781	83,781
Swimming	135	238	373	448.89	76,962	90,475	167,437
Tennis	210	215	425	236.40	50,361	50,108	100,469
Track and Field	680	660	1,340	198.67	141,495	124,722	266,217
Volleyball	-	1,000	1,000	252.11	-	252,108	252,108
LaCrosse	180	35	215	326.05	54,580	15,520	70,100
Wrestling	175	-	175	569.12	99,596	-	99,596
TOTAL	3,714	3,415	7,129	\$ 357.83	\$ 1,413,134	\$ 1,137,838	\$ 2,550,972
COED SPORTS							
Cross Country	212	213	425	\$ 212.99	\$ 45,260	\$ 45,260	\$ 90,520
Alpine Skiing	5	5	10	1,849.60	9,248	9,248	18,496
Cross Country Skiing	2	3	5	3,698.80	9,247	9,247	18,494
Co-Ed Wrestling	110	110	220	196.45	21,609	21,609	43,218
TOTAL	329	331	660	\$ 258.68	\$ 85,364	\$ 85,364	\$ 170,728
GENERAL							
CoCurricular/Other					\$ 275,156	\$ 275,155	\$ 550,311
Emergency Reserves					49,080	49,080	98,160
TOTAL					\$ 324,236	\$ 324,235	\$ 648,471
TOTALS	4,043	3,746	7,789		\$ 1,822,734	\$ 1,547,437	\$ 3,370,171



**Athletics Fund** (continued)

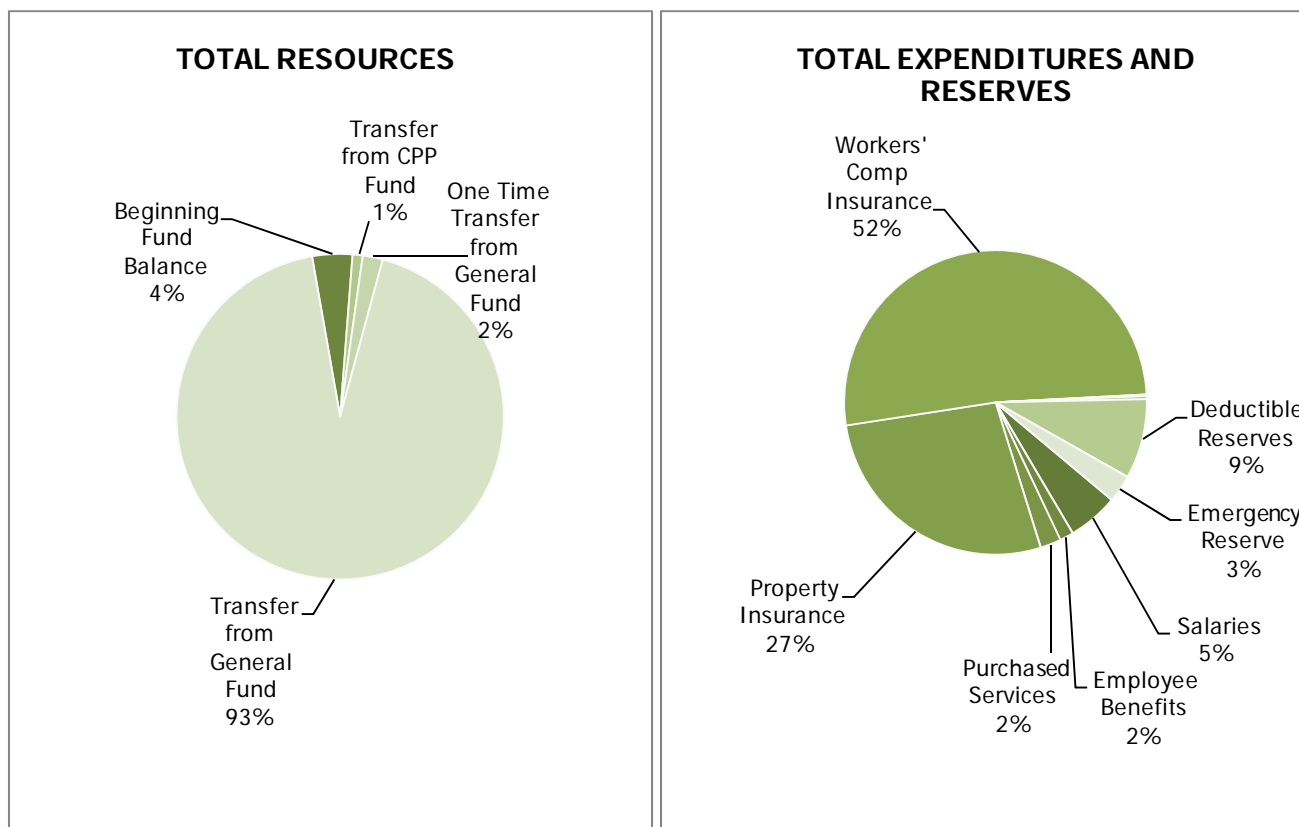




## Risk Management Fund

\$2,931,018

The Risk Management Fund accounts for the costs of the District's property and liability insurance, workers' compensation insurance, loss prevention services and coordinates the overall risk management activities for the district.





**Risk Management Fund (continued)**

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 473,133	\$ 258,080	\$ 167,999	\$ 226,588	\$ 123,247
REVENUE:					
Miscellaneous - Local	\$ 2,970	\$ 222,780	\$ 235,080	\$ 48,780	\$ 10,000
Transfer from CPP Fund	-	-	-	17,170	15,698
One Time Transfer from General Fund	-	-	-	-	51,500
Transfer from General Fund	3,262,242	3,452,387	4,162,692	2,762,533	2,730,573
TOTAL REVENUE	\$ 3,265,212	\$ 3,675,167	\$ 4,397,772	\$ 2,828,483	\$ 2,807,771
TOTAL RESOURCES	<u>\$ 3,738,345</u>	<u>\$ 3,933,247</u>	<u>\$ 4,565,771</u>	<u>\$ 3,055,071</u>	<u>\$ 2,931,018</u>
EXPENDITURES:					
Salaries	\$ 886,642	\$ 944,515	\$ 1,111,183	\$ 152,704	\$ 158,243
Employee Benefits	223,817	267,593	280,930	38,381	43,226
Purchased Services	46,046	21,409	73,467	61,903	65,000
Property Insurance	819,654	790,604	723,204	746,759	801,791
Workers' Comp Insurance	1,372,294	1,591,130	1,960,288	1,619,122	1,512,389
Supplies and Materials	13,770	9,149	7,648	6,158	2,500
Capital Outlay	1,516	26,488	16,561	23,083	2,500
Other Objects	12,442	15,231	16,649	8,459	10,000
Deductible Reserves	104,084	99,129	149,253	275,255	250,000
TOTAL EXPENDITURES	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,339,183</u>	<u>\$ 2,931,824</u>	<u>\$ 2,845,649</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 85,369
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,339,183</u>	<u>\$ 2,931,824</u>	<u>\$ 2,931,018</u>
ENDING BALANCE	<u>\$ 258,080</u>	<u>\$ 167,999</u>	<u>\$ 226,588</u>	<u>\$ 123,247</u>	<u>\$ -</u>

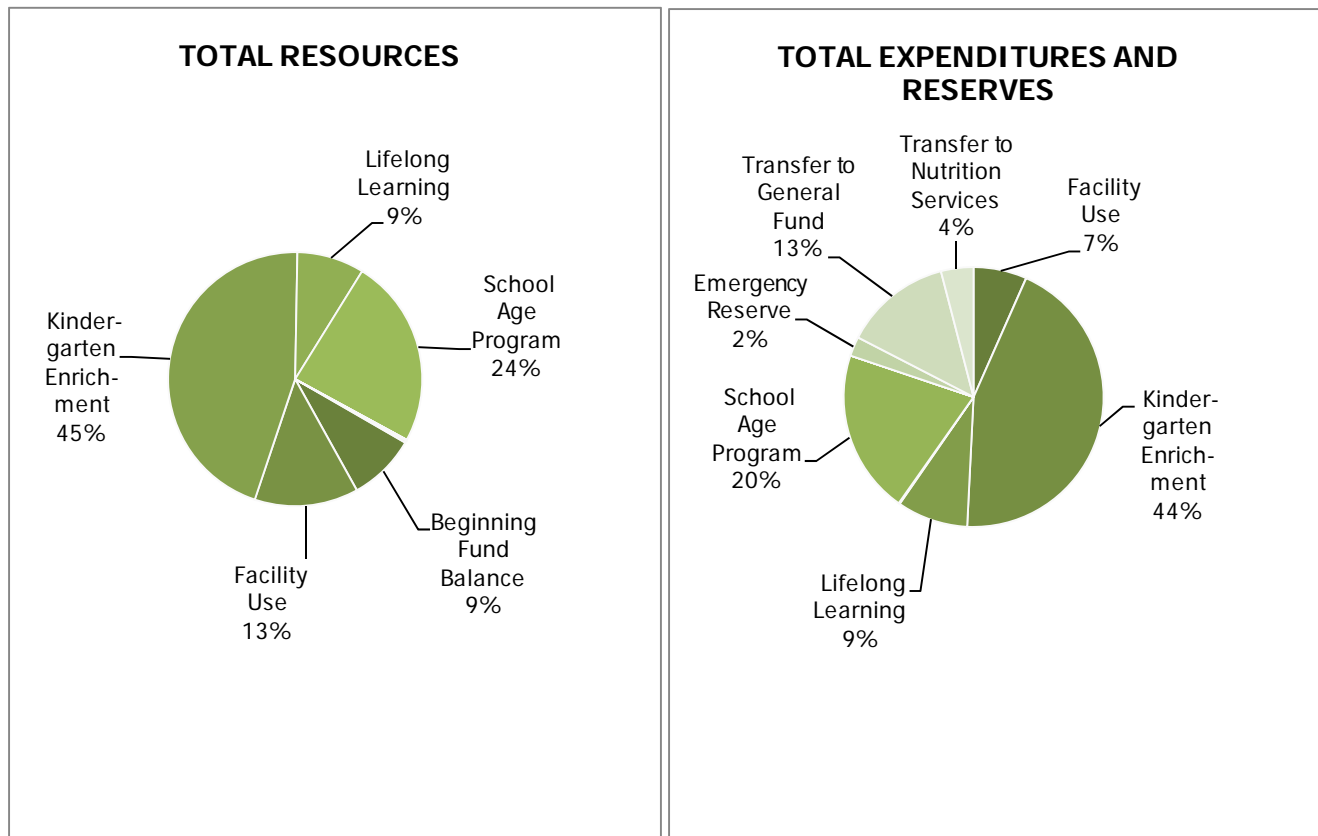


## Community Schools Fund

\$5,553,581

The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. For the 2010-11 Revised Budget the scholarship program will continue to offer reduced tuition for students of need. The fund provides the following programs:

- 1) School Age Program
- 2) Kindergarten Enrichment
- 3) Facility Use
- 4) Lifelong Learning
- 5) Community Connections: A Student Resource Guide





**Community Schools Fund (continued)**

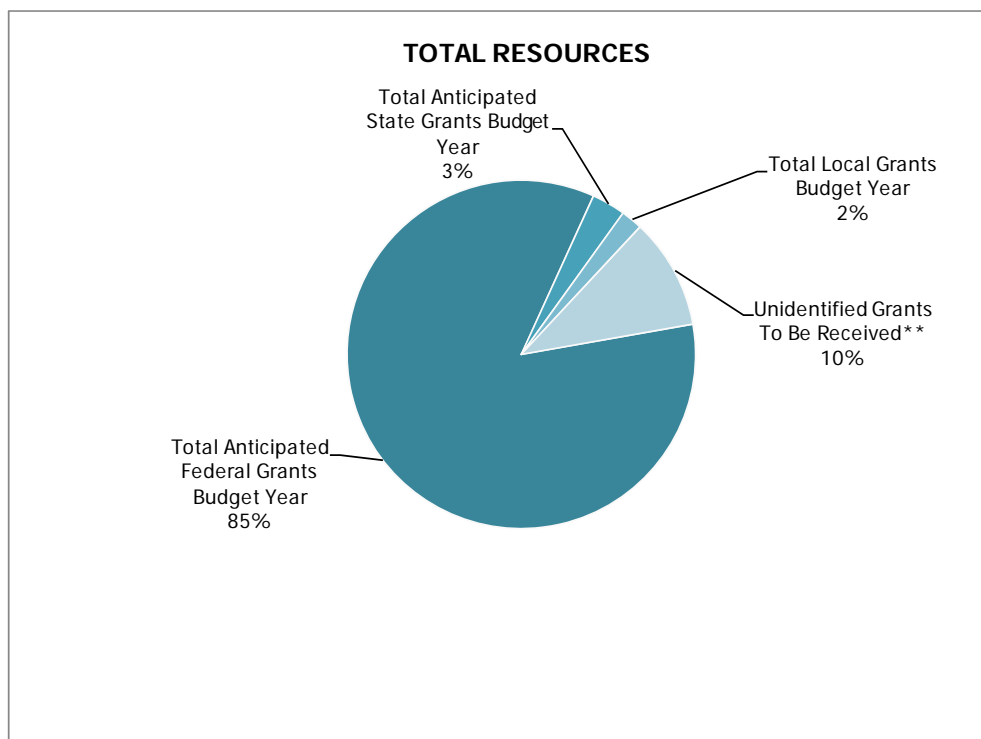
	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 759,593	\$ 622,028	\$ 809,871	\$ 595,962	\$ 488,688
REVENUE:					
Facility Use	\$ 711,508	\$ 736,433	\$ 740,559	\$ 759,471	\$ 750,000
Kindergarten Enrichment	2,565,322	2,591,795	2,599,399	2,549,383	2,561,822
Lifelong Learning	366,156	487,870	519,131	491,226	493,000
School Age Program	1,003,913	1,112,371	1,160,899	1,171,744	1,375,800
Spirit Summer Camp	84,769	-	-	-	-
Community Connections:					
A Student Resource Guide	7,200	8,820	8,600	7,675	7,500
Pre-School Care	148	29,677	-	-	-
Scholarships	(6,322)	(9,634)	(10,000)	(8,698)	(15,000)
TOTAL REVENUE	\$ 4,732,694	\$ 4,957,332	\$ 5,018,588	\$ 4,970,801	\$ 5,173,122
TOTAL RESOURCES	<u>\$ 5,492,287</u>	<u>\$ 5,579,360</u>	<u>\$ 5,828,459</u>	<u>\$ 5,566,763</u>	<u>\$ 5,661,810</u>
EXPENDITURES:					
Facility Use	\$ 539,117	\$ 370,507	\$ 392,719	\$ 375,004	\$ 368,038
Kindergarten Enrichment	2,232,334	2,282,772	2,345,686	2,341,973	2,452,925
Lifelong Learning	392,190	469,987	498,705	492,189	490,839
Community Connections:					
A Student Resource Guide	10,375	14,326	14,744	7,728	7,500
School Age Program	823,184	941,808	975,338	993,576	1,133,102
Spirit Summer Camp	111,044	-	-	-	-
Pre-School Care	3,265	23,184	3,878	-	-
TOTAL EXPENDITURES	<u>\$ 4,111,509</u>	<u>\$ 4,102,584</u>	<u>\$ 4,231,070</u>	<u>\$ 4,210,470</u>	<u>\$ 4,452,404</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 133,572
TRANSFERS TO:					
General Fund	\$ 758,750	\$ 666,905	\$ 776,427	\$ 642,605	\$ 742,605
Nutrition Services Fund	-	-	225,000	225,000	225,000
TOTAL TRANSFERS	<u>\$ 758,750</u>	<u>\$ 666,905</u>	<u>\$ 1,001,427</u>	<u>\$ 867,605</u>	<u>\$ 967,605</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,870,259</u>	<u>\$ 4,769,489</u>	<u>\$ 5,232,497</u>	<u>\$ 5,078,075</u>	<u>\$ 5,553,581</u>
ENDING BALANCE	<u>\$ 622,028</u>	<u>\$ 809,871</u>	<u>\$ 595,962</u>	<u>\$ 488,688</u>	<u>\$ 108,229</u>



## Governmental Designated-Purpose Grants Fund

\$24,500,000

The Governmental Designated-Purpose Grants Fund is the vehicle for receipt and expenditure of categorical funds. The district receives numerous local, state, and federal grants which have varying fiscal years. These grant funds supplement the regular district educational programs.



\*The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.



**Governmental Designated-Purpose Grants Fund (continued)**

CFDA #	GRANT NAME	FUNDING PERIOD	2006-07	2007-08	2008-09	2009-10	2010-11
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET *
20.205	Highway Planning and Construction	June - June	\$ 34,960	\$ 63,700	\$ 27,055	\$ 112,532	\$ 17,240
45.310	State Library Program	July - June	13,951	456	10,125	7,887	-
84.002A	Adult Education Family Literacy	July - June	121,968	136,502	116,450	95,402	101,221
84.010	Title I, Part A, NCLB	July - June	2,380,725	2,307,770	2,211,835	2,395,987	2,555,595
84.010	Title I, Short Term District Improvement	Aug - Sept	-	-	-	74,895	-
84.010	Title I, Set Aside, School Improvement	July - June	91,727	-	-	-	-
84.010	Title 1A, Formative Assessment	July - June	-	-	-	-	149,955
84.010 A	Title 1A, School Improvement	July - Sept	-	83,275	167,633	15,740	-
84.010A	Title 1A, Family Literacy	July - Aug	-	8,459	64,099	94,175	-
84.010A	Recruitment and Retention	July - Aug	-	21,512	60,257	14,113	-
84.027	Special Education: IDEA Part B	July - June	4,985,635	4,922,132	4,928,598	5,115,852	5,034,253
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	4,976	-	-	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	131,543	168,856	148,050	143,775	137,862
84.060A	Title VII, Part A: Indian Education	July - June	23,247	26,293	28,057	23,668	24,098
84.126	School to Work Alliance Program (SWAP)	July - June	353,406	339,018	302,357	276,996	154,738
84.173	IDEA: Special Education: Preschool Grants	July - June	114,970	136,784	115,123	124,517	115,268
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	475,334	493,268	-	-	-
84.184B	School Leadership - Community Access Mentoring ***	Oct - Sept	-	58,191	191,278	199,307	115,607
84.184E	Readiness and Emergency Management ***	Aug-Jan	-	-	-	149,262	574,789
84.186	Title IV, NCLB, Safe and Drug-Free Schools ***	July - June	66,497	74,955	76,596	58,293	4,922
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	-	29,938	42,940	45,288	45,000
84.213	Title I, Part B, Even Start	July - June	180,871	220,236	152,602	-	-
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	1,173	343,966	368,583	383,749	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	174,988	168,723	40,012	25,932	423,341
84.287	Title V, Part B, 21st Century Learning Centers	Dec - Nov	-	-	-	66,938	82,790
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	106,109	157,561	134,755	15,245	-
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	21,770	-	-	-	-
84.298	Title V, NCLB, Innovative Programs	July - June	54,678	46,086	28,151	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	51,533	32,384	12,585	20,074	8,777
84.318X	Educational Technology State Grant/Competitive	July - June	-	-	-	50,546	212,807
84.330	Advanced Placement for Disadvantaged Students	July - June	9,632	1,435	13,055	4,129	-
84.365	Title III, NCLB, ELL	July - June	234,676	275,167	180,966	295,758	238,580
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	87,585	46,161	110,795	163,684	106,307
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	167,066	271,038	124,897	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	727,882	1,016,998	783,524	862,698	858,536
84.332	Comprehensive School Reform Demonstration	July - Sept	21,816	12,182	-	-	-
84.332A	Comprehensive School Reform	July - Sept	159,759	-	-	-	-
84.377	Title 1A, Formative Assessment	July - Aug	-	-	-	148,065	1,849
84.377A	Focus on School Improvement	Jan - Aug	-	-	57,892	145,226	-
84.387	Title X - ARRA	July - June	-	-	-	43,699	16,301
84.386	Title IID - ARRA ***	July - June	-	-	-	27,691	36,214
84.389	Title I - ARRA ***	July - June	-	-	-	780,025	1,507,661
84.391	IDEA Part B, ARRA ***	July - June	-	-	825,038	1,630,819	2,669,592
84.392	IDEA Special Education: Preschool Grants, ARRA ***	July - June	-	-	-	58,134	124,049
84.397	ARRA NBPTS Certified Teacher Stipend	Oct - June	-	-	-	170,763	-
84.410	Education Jobs Fund	July - June	-	-	-	-	5,406,146
84.938	Hurricane Katrina Relief 2006	July-June	1,600	-	-	-	-
93.758	Refugee School Impact Grant	Aug-Aug	-	-	-	-	-
93.938	Coordinated School Health Programs	April - Jan	10,000	-	-	-	-
94.004	Title IV Service Learning	July - June	33,700	26,000	26,000	-	-
			\$ 10,843,777	\$ 11,489,046	\$ 11,349,308	\$ 13,840,864	\$ 20,723,498


**Governmental Designated-Purpose Grants Fund (continued)**

CFDA #	GRANT NAME	FUNDING PERIOD	2006-07	2007-08	2008-09	2009-10	2010-11
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET *
	Read to Achieve	July - June	\$ 1,243,367	\$ 14,551	\$ -	\$ -	\$ -
	School of Excellence	Indefinite	1,827	1,657	6,308	778	-
	Civics Grant	July - June	1,827	-	3,835	1,520	-
	Comprehensive Health Education Program	July - June	15,817	21,152	8,597	4,371	10,000
	Closing the Achievement Gap Program	Feb - June	-	-	-	1,196	148,203
	Colorado Family Literacy	July - June	29,387	(1,435)	24,549	8,274	7,625
	Kennedy Trust	July - June	1,224	3,275	-	-	-
	Colorado Department of Natl Res Division of Wildlife	July - June	500	-	-	-	-
	School Counselor Corps	July - June	-	-	54,002	192,572	184,197
	Expelled and At-Risk - Justice High	July - June	-	-	101,157	184,952	136,650
	Expelled and At-Risk - Boulder Prep	July - June	23,650	-	-	64,638	77,900
	Expelled and At-Risk	July - June	115,264	-	-	190,919	199,984
	<b>TOTAL STATE GRANTS</b>		<b>\$ 1,432,863</b>	<b>\$ 39,200</b>	<b>\$ 198,448</b>	<b>\$ 649,220</b>	<b>\$ 764,559</b>
	<b>TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR</b>		<b>10,843,777</b>	<b>11,489,046</b>	<b>11,349,308</b>	<b>13,840,864</b>	<b>20,723,498</b>
	<b>TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR</b>		<b>1,432,863</b>	<b>39,200</b>	<b>198,448</b>	<b>649,220</b>	<b>764,559</b>
	<b>TOTAL LOCAL GRANTS BUDGET YEAR</b>		<b>415,434</b>	<b>425,429</b>	<b>739,098</b>	<b>570,743</b>	<b>492,000</b>
	<b>UNIDENTIFIED GRANTS TO BE RECEIVED**</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,519,943</b>
	<b>TOTAL BUDGET</b>		<b><u>\$12,692,074</u></b>	<b><u>\$11,953,675</u></b>	<b><u>\$12,286,854</u></b>	<b><u>\$15,060,827</u></b>	<b><u>\$24,500,000</u></b>

\* The Budget does not include carryover dollars unless not otherwise below

\*\* The revenue from grant sources may increase throughout the year as additional grants are received.

Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

\*\*\* Budget reflects remaining funds available for these multi-year awards



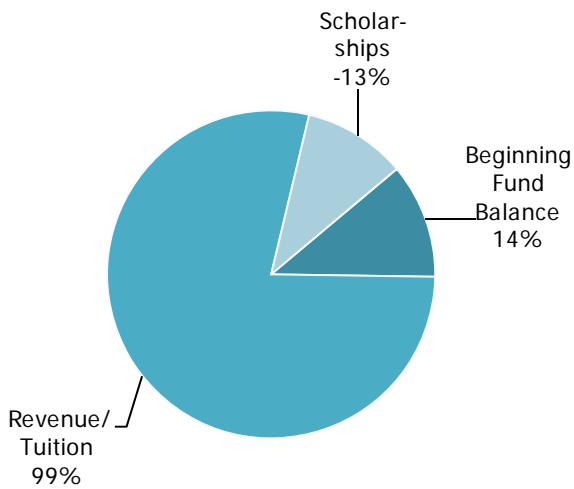


## Tuition-Based Preschool Fund

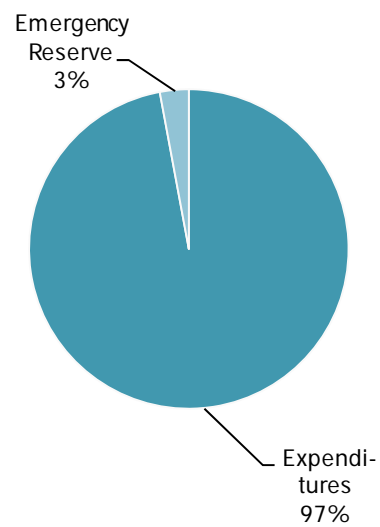
\$868,590

The Tuition-Based Preschool Fund was established in 1997-98 to include the tuition and expenses related to the Community Montessori Preschool. As of 2006-07, the fund contained the Community Montessori Preschool as well as activities related to the tuition paying Colorado Preschool Program peers.

### TOTAL RESOURCES



### TOTAL EXPENDITURES AND RESERVES





**Tuition-Based Preschool Fund** (continued)

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 43,488	\$ 47,881	\$ 11,439	\$ 18,048	\$ 28,847
Colorado Preschool Program	2,140	(3,728)	41,770	66,149	94,842
TOTAL BEGINNING FUND BALANCE	\$ 45,628	\$ 44,153	\$ 53,209	\$ 84,197	\$ 123,689
REVENUE/TUITION:					
Community Montessori Preschool	\$ 447,377	\$ 416,345	\$ 491,135	\$ 498,320	\$ 508,788
Community Montessori Scholarships	(71,555)	(61,425)	(55,044)	(65,182)	(65,774)
Colorado Preschool Program	107,365	162,819	162,933	244,310	346,887
Colorado Preschool Prog. Scholarships					(45,000)
TOTAL REVENUE	\$ 483,187	\$ 517,739	\$ 599,024	\$ 677,448	\$ 744,901
TOTAL RESOURCES	<u>\$ 528,815</u>	<u>\$ 561,892</u>	<u>\$ 652,233</u>	<u>\$ 761,645</u>	<u>\$ 868,590</u>
EXPENDITURES:					
Community Montessori Preschool	\$ 371,429	\$ 391,361	\$ 429,482	\$ 422,339	\$ 458,117
Colorado Preschool Program	113,233	117,321	138,554	215,617	385,174
TOTAL EXPENDITURES	<u>\$ 484,662</u>	<u>\$ 508,682</u>	<u>\$ 568,036</u>	<u>\$ 637,956</u>	<u>\$ 843,291</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 25,299
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 484,662</u>	<u>\$ 508,682</u>	<u>\$ 568,036</u>	<u>\$ 637,956</u>	<u>\$ 868,590</u>
ENDING BALANCE					
Community Montessori Preschool	\$ 47,881	\$ 11,439	\$ 18,048	\$ 28,847	\$ -
Colorado Preschool Program	(3,728)	41,770	66,149	94,842	-
TOTAL ENDING BALANCE	<u>\$ 44,153</u>	<u>\$ 53,209</u>	<u>\$ 84,197</u>	<u>\$ 123,689</u>	<u>\$ -</u>



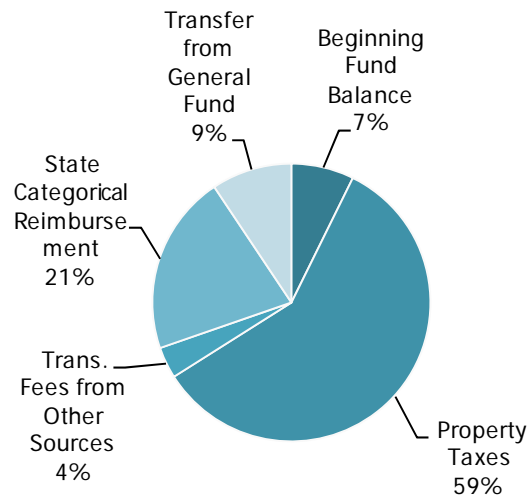
## Transportation Fund

\$12,427,612

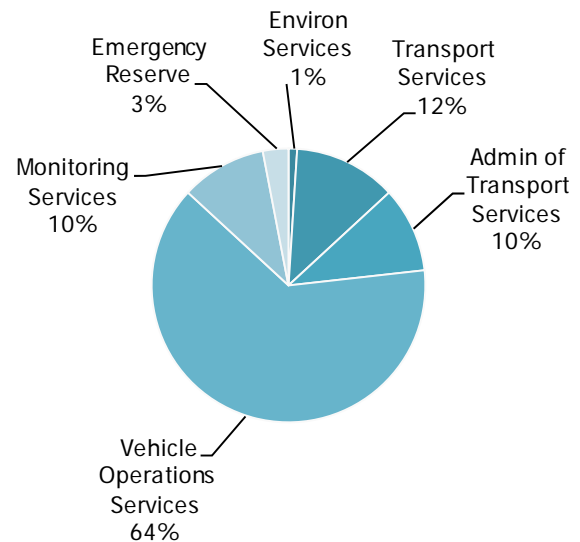
The Transportation Fund, developed after voters approved the 2005 Transportation Mill Levy in November 2005, is used to account for property tax revenue collected for the purpose of paying excess transportation costs pursuant to state statute. This fund accounts for all transportation services of the Boulder Valley School District including:

- 1) Maintenance and Operations
- 2) Environmental Services
- 3) Transportation Services
- 4) Administration of Transportation Services
- 5) Vehicle Operations Services
- 6) Monitoring Services

### TOTAL RESOURCES



### TOTAL EXPENDITURES AND RESERVES





**Transportation Fund (continued)**

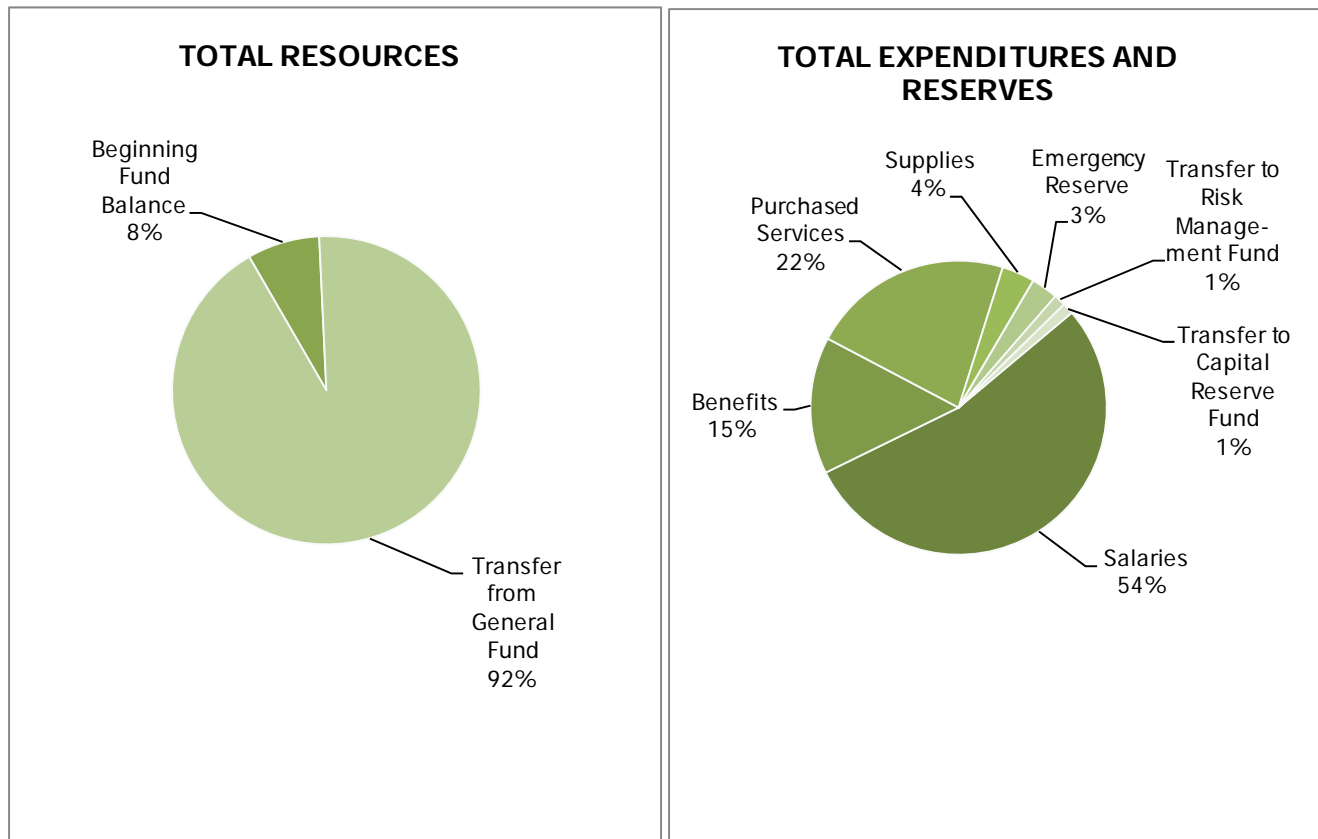
	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 379,769	\$ 952,198	\$ 627,240	\$ 812,240	\$ 905,330
REVENUE:					
Property Taxes	\$ 6,266,794	\$ 6,507,500	\$ 7,218,594	\$ 7,262,834	\$ 7,299,509
Trans. Fees from Other Sources	283,290	259,292	253,179	253,084	454,834
State Categorical Reimbursement	-	-	2,200,536	2,527,678	2,604,936
CDE Audit Adjustment	-	-	44,211	(20,757)	-
Transfer from General Fund	2,645,840	3,145,840	991,068	1,363,003	1,163,003
TOTAL REVENUE	\$ 9,195,924	\$ 9,912,632	\$ 10,707,588	\$ 11,385,842	\$ 11,522,282
TOTAL RESOURCES	<u>\$ 9,575,693</u>	<u>\$ 10,864,830</u>	<u>\$ 11,334,828</u>	<u>\$ 12,198,082</u>	<u>\$ 12,427,612</u>
EXPENDITURES:					
Maintenance & Operations	\$ 32,860	\$ 40,892	\$ 34,058	\$ 35,292	\$ 32,000
Environmental Services	149,002	191,411	171,708	182,896	172,432
Transportation Services	1,229,474	1,615,854	1,368,995	1,524,101	1,519,846
Admin of Transportation Services	1,025,827	1,085,672	1,156,436	1,191,408	1,240,087
Vehicle Operations Services	5,437,252	6,188,473	6,667,663	7,317,339	7,843,792
Monitoring Services	749,080	1,115,288	1,123,728	1,041,716	1,257,486
TOTAL EXPENDITURES	<u>\$ 8,623,495</u>	<u>\$ 10,237,590</u>	<u>\$ 10,522,588</u>	<u>\$ 11,292,752</u>	<u>\$ 12,065,643</u>
RESERVES:					
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 361,969
CONTINGENCY RESERVE	-	-	-	-	-
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,969</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 8,623,495</u>	<u>\$ 10,237,590</u>	<u>\$ 10,522,588</u>	<u>\$ 11,292,752</u>	<u>\$ 12,427,612</u>
ENDING BALANCE	<u>\$ 952,198</u>	<u>\$ 627,240</u>	<u>\$ 812,240</u>	<u>\$ 905,330</u>	<u>\$ -</u>



## Colorado Preschool Program Fund

\$1,214,376

The Colorado Preschool Program Fund began in the 2001-02 fiscal year. It was established by Senate Bill 01-123, which required the expenditure of a portion of a school district's per pupil operating revenue for the BVSD Colorado Preschool Program. It is expected for the 2010-11 fiscal year that Boulder Valley School District will be allocated 334 slots for preschool (167.0 FTE).





**Colorado Preschool Program Fund (continued)**

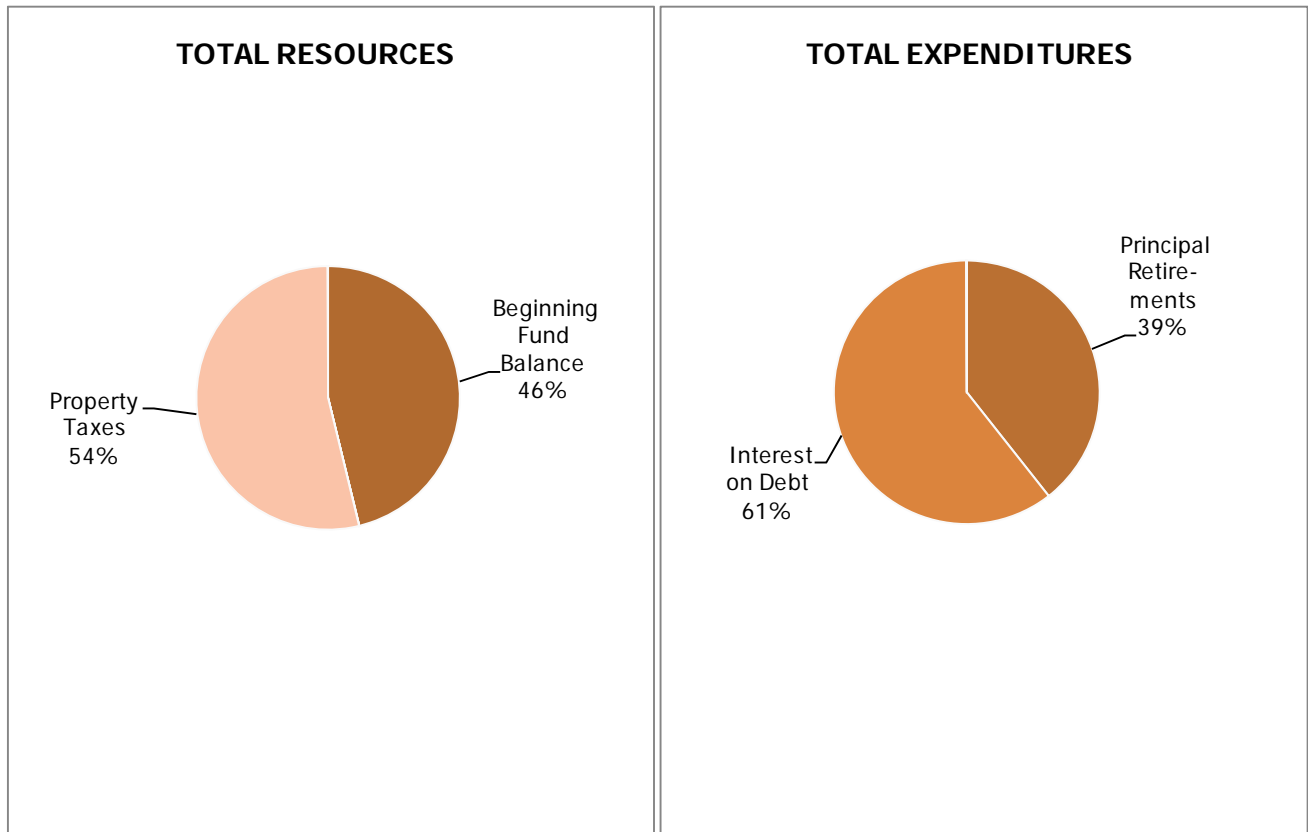
	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 60,112	\$ 81,096	\$ 79,217	\$ 149,061	\$ 92,136
REVENUE:					
Transfer from General Fund	\$ 878,238	\$1,019,711	\$ 1,133,302	\$ 1,190,510	\$ 1,122,240
TOTAL REVENUE	\$ 878,238	\$1,019,711	\$ 1,133,302	\$ 1,190,510	\$ 1,122,240
TOTAL RESOURCES	<u>\$ 938,350</u>	<u>\$1,100,807</u>	<u>\$ 1,212,519</u>	<u>\$ 1,339,571</u>	<u>\$ 1,214,376</u>
EXPENDITURES:					
Salaries	\$ 310,864	\$ 397,466	\$ 542,933	\$ 681,081	\$ 654,085
Benefits	61,750	89,801	135,363	187,094	181,806
Purchased Services	456,489	491,182	341,101	304,576	268,800
Supplies	28,151	43,141	44,061	39,577	43,754
TOTAL EXPENDITURES	<u>\$ 857,254</u>	<u>\$1,021,590</u>	<u>\$ 1,063,458</u>	<u>\$ 1,212,328</u>	<u>\$ 1,148,445</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 35,370
TRANSFERS TO:					
Risk Management Fund	\$ -	\$ -	\$ -	\$ 17,170	\$ 15,698
Capital Reserve Fund	-	-	-	17,937	14,863
TOTAL TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,107</u>	<u>\$ 30,561</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 857,254</u>	<u>\$1,021,590</u>	<u>\$ 1,063,458</u>	<u>\$ 1,247,435</u>	<u>\$ 1,214,376</u>
ENDING BALANCE	<u>\$ 81,096</u>	<u>\$ 79,217</u>	<u>\$ 149,061</u>	<u>\$ 92,136</u>	<u>\$ -</u>



**Bond Redemption Fund**  
\$27,957,643

---

The Bond Redemption Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The size of the mill levy for the Bond Redemption Fund is determined by the amount of the yearly requirement for the payment of principal and interest on the outstanding bonds. A reserve of approximately one year's payment is maintained.





**Bond Redemption Fund (continued)**

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 15,912,470	\$ 23,304,815	\$ 17,282,227	\$ 20,663,878	\$ 24,032,073
REVENUE:					
Delinquent Property Taxes	\$ 23,942	\$ 15,005	\$ 27,388	\$ 14,434	\$ 20,000
Property Taxes	20,319,570	19,068,693	25,055,982	31,734,648	27,939,941
Interest Income	654,054	457,060	154,610	37,735	35,000
TOTAL REVENUE	\$ 20,997,566	\$ 19,540,758	\$ 25,237,980	\$ 31,786,817	\$ 27,994,941
TOTAL RESOURCES	<u>\$ 36,910,036</u>	<u>\$ 42,845,573</u>	<u>\$ 42,520,207</u>	<u>\$ 52,450,695</u>	<u>\$ 52,027,014</u>
EXPENDITURES:					
Principal Retirements	\$ 7,375,000	\$ 10,020,000	\$ 9,575,000	\$ 9,325,000	\$ 11,005,000
Interest on Debt	6,227,721	10,983,635	12,278,488	16,876,630	16,932,643
Other - Paying Agent Fees	2,500	129,201	2,841	129,181	20,000
TOTAL EXPENDITURES	\$ 13,605,221	\$ 21,132,836	\$ 21,856,329	\$ 26,330,811	\$ 27,957,643
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ -	\$ (49,910,000)	\$ -	\$ (53,645,000)	\$ -
Bond Premium	-	(2,824,044)	-	(2,385,564)	-
Payment to Escrow Agent	-	57,164,554	-	58,118,375	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 4,430,510	\$ -	\$ 2,087,811	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 13,605,221</u>	<u>\$ 25,563,346</u>	<u>\$ 21,856,329</u>	<u>\$ 28,418,622</u>	<u>\$ 27,957,643</u>
ENDING BALANCE	<u>\$ 23,304,815</u>	<u>\$ 17,282,227</u>	<u>\$ 20,663,878</u>	<u>\$ 24,032,073</u>	<u>\$ 24,069,371</u>
MILL LEVY	4.902	4.142	5.429	6.565	5.791
TOTAL ASSESSED VALUATION:					
FOR THE YEAR 2007 (Certified)	\$ 4,164,972,283				
FOR THE YEAR 2008 (Certified)		\$ 4,628,081,788			
FOR THE YEAR 2009 (Certified)			\$ 4,681,607,636		
FOR THE YEAR 2010 (Certified)				\$ 4,878,665,186	
FOR THE YEAR 2011 (Certified)					\$ 4,865,464,097



## Building Fund

\$74,234,140

### 2006-2013 Building Fund Six Year Spending Plan

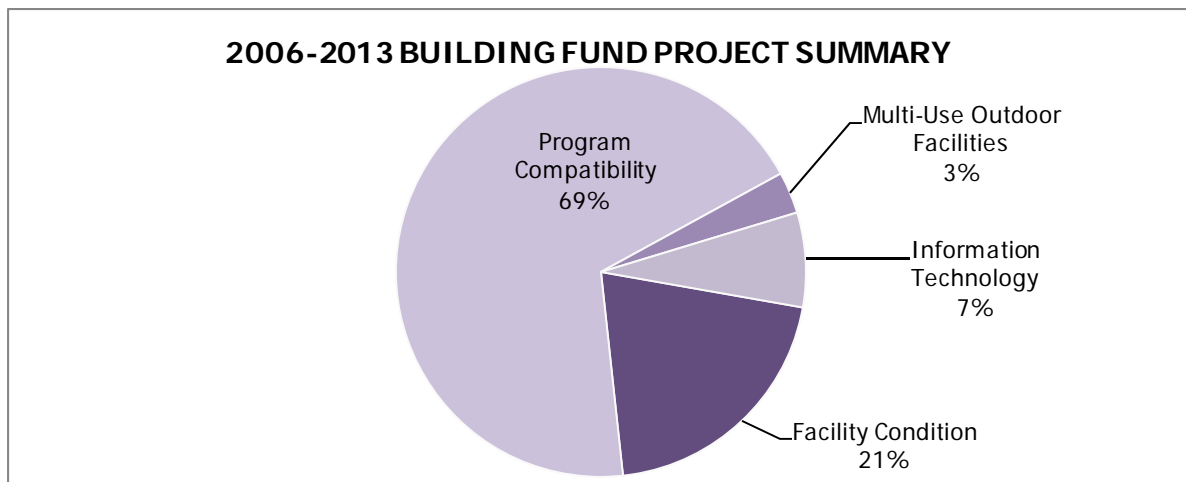
**Facility Condition** improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

**Program Compatibility** improvements will focus on improving and expanding core instructional spaces at all schools in the district. Classrooms, small group instructional spaces, art rooms, gyms, libraries, administrative offices, teacher workrooms, and cafeteria/kitchen expansions are included at many schools. Schools scheduled for major additions and remodeling include: a rebuild of Casey Middle School, Columbine Elementary, Foothill Elementary, BCSIS, High Peaks, Southern Hills Middle, Louisville Middle, and Broomfield High.

**Multi-Use Outdoor Facilities** improvements will provide for safety upgrades and enhancements at all elementary school playgrounds and for general specific improvements at all middle and high schools. This includes field houses at sports stadiums hosting dual schools and water/sanitary facilities at selected high school sports fields. Nederland Middle/Senior High School will receive a new synthetic turf field along with a paved all-weather running track and general improvements to its outdoor sports complex.

**Information Technology** improvements will provide for new current technology Wide Area Network, LAN upgrades at all district facilities, a single unified voice communication system for the entire district and a pilot video distribution system that will serve as a model for further implementation.

Facility Condition	\$	59,779,980
Program Compatibility		200,367,464
Multi-Use Outdoor Facilities		9,581,400
Information Technology		21,751,863
TOTAL COST	\$	291,480,707
Project Reserve		5,328,103
<b>TOTALS</b>	<b>\$</b>	<b>296,808,810</b>





**Building Fund (continued)**

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 120,482,401	\$ 87,195,962	\$ 162,152,708	\$ 94,510,828
REVENUE:					
Net Bond Proceeds - 2007 Issuance	\$ 121,415,603	\$ -	\$ -	\$ -	\$ -
Net Bond Proceeds - 2009 Issuance	-	-	180,704,069	-	-
Interest Income	1,850,883	5,703,231	1,740,680	588,747	279,560
Other Local Revenue	-	47,988	1,788,058	3,747,258	-
TOTAL REVENUE	\$ 123,266,486	\$ 5,751,219	\$ 184,232,807	\$ 4,336,005	\$ 279,560
TOTAL RESOURCES	<u>\$ 123,266,486</u>	<u>\$ 126,233,620</u>	<u>\$ 271,428,769</u>	<u>\$ 166,488,713</u>	<u>\$ 94,790,388</u>
EXPENDITURES:					
Phase I Projects	\$ 2,271,173	\$ 39,037,658	\$ 107,174,728	\$ 44,426,569	\$ 43,808,792
Bond Issuance Costs	512,912	-	1,330,325	-	-
Phase II Building Fund Projects	-	-	771,008	27,551,316	30,425,348
TOTAL EXPENDITURES	<u>\$ 2,784,085</u>	<u>\$ 39,037,658</u>	<u>\$ 109,276,061</u>	<u>\$ 71,977,885</u>	<u>\$ 74,234,140</u>
ENDING BALANCE	<u>\$ 120,482,401</u>	<u>\$ 87,195,962</u>	<u>\$ 162,152,708</u>	<u>\$ 94,510,828</u>	<u>\$ 20,556,248</u>



## Building Fund (continued)

### Project List

Elementary School Projects						
Location	Master Plan Budget		Revised Budget		Project To Date 2007 - 2010	Projected 2010 -2011
BCSIS/High Peaks Elementary	\$	7,042,039	\$	7,709,750	\$ 7,632,397	\$ 77,353
Bear Creek Elementary		6,457,529		6,457,529	561,331	5,546,198
Birch Elementary		4,200,702		4,735,702	2,324,907	2,338,471
Coal Creek Elementary		3,294,226		3,294,226	99,199	967,072
Columbine Elementary		8,121,995		14,492,965	1,709,726	10,500,000
Community Montessori		1,705,974		2,555,974	280,201	2,139,226
Creskide Elementary		2,208,698		2,578,698	194,486	1,472,031
Crest View Elementary		5,892,213		5,892,213	5,496,698	395,515
Douglass Elementary		3,422,937		3,422,937	532,937	907,271
Eisenhower Elementary		3,125,645		3,346,905	1,331,761	1,934,538
Emerald Elementary		3,201,265		3,301,265	1,302,533	1,918,782
Fireside Elementary		1,112,961		1,112,961	33,762	411,201
Flatirons Elementary		4,203,473		4,433,473	4,433,473	-
Foothill Elementary		9,051,405		9,201,405	9,201,405	-
Gold Hill Elementary		174,910		174,910	174,910	-
Heatherwood Elementary		3,615,572		3,735,172	1,280,893	2,356,108
Jamestown Elementary		157,279		157,279	157,279	-
Kohl Elementary		3,986,949		4,411,949	1,652,041	2,649,511
Lafayette Elementary		3,009,587		3,112,138	3,112,138	-
Louisville Elementary		2,850,862		3,289,192	2,990,902	286,359
Mesa Elementary		4,303,892		4,303,892	353,551	3,713,321
Nederland Elementary		988,466		988,466	988,466	-
Pioneer Elementary		4,605,385		4,605,385	545,310	3,816,470
Ryan Elementary		3,616,816		3,680,816	742,459	2,820,823
Sanchez Elementary		3,449,086		3,449,086	356,474	3,092,612
Superior Elementary		605,162		605,162	33,866	537,018
University Hill Elementary		3,957,110		3,957,110	707,300	3,054,821
Whittier Elementary		3,472,286		3,749,286	1,028,448	2,557,588
Total Elementary School Projects	\$	101,834,424	\$	112,755,846	\$ 49,258,852	\$ 53,492,290



**Building Fund (continued)**

**Project List (continued)**

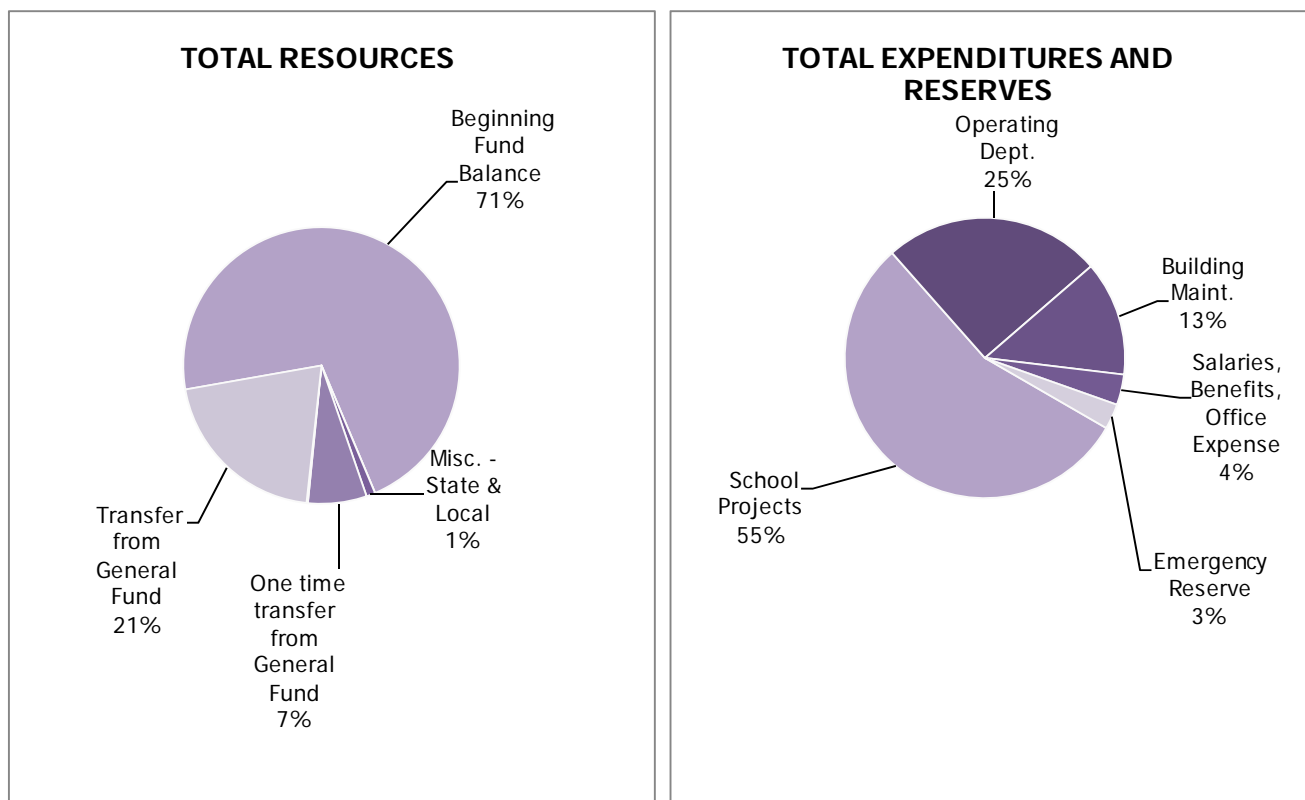
Middle School Projects				
Angevine Middle	\$	1,754,718	\$	1,754,718
Broomfield Heights Middle		3,703,102		3,703,102
Casey Middle		31,122,650		32,997,650
Centennial Middle		7,150,842		7,150,842
Louisville Middle		16,045,864		16,632,864
Manhattan Middle		10,461,508		11,061,508
Platt Middle		8,120,792		8,420,792
Southern Hills Middle		10,169,858		10,876,731
Summit Charter		4,000,000		6,415,496
<b>Total Middle School Projects</b>	<b>\$</b>	<b>92,529,334</b>	<b>\$</b>	<b>99,013,703</b>
High School Projects				
Arapahoe Ridge High	\$	5,333,778	\$	6,933,778
Boulder High		11,812,819		12,363,319
Boulder Prep		400,000		400,000
Broomfield High		20,774,010		21,418,457
Centaurus High		5,683,991		5,948,901
Fairview High		10,910,579		10,910,579
Justice High		-		140,871
Monarch High		2,391,162		2,805,182
New Vista High		4,098,081		4,098,081
Peak to Peak Transfer		1,600,000		1,600,000
<b>Total High School Projects</b>	<b>\$</b>	<b>63,004,420</b>	<b>\$</b>	<b>66,619,167</b>
K-8 and Jr/Sr Projects				
Aspen Creek K-8	\$	964,370	\$	964,370
Eldorado K-8		1,069,861		1,069,861
Horizon K-8		2,500,000		3,400,000
Monarch K-8		452,375		452,375
Nederland Jr/Sr		5,546,645		5,709,055
<b>Total K-8 and Jr/Sr Projects</b>	<b>\$</b>	<b>10,533,251</b>	<b>\$</b>	<b>11,595,661</b>
<b>Ed Center</b>		<b>1,827,415</b>		<b>1,799,635</b>
<b>IT</b>		<b>21,751,863</b>		<b>22,667,529</b>
<b>Playground Master Plan</b>		<b>-</b>		<b>104,440</b>
	<b>\$</b>	<b>291,480,707</b>	<b>\$</b>	<b>314,555,983</b>
<b>Program Reserve</b>		<b>5,328,103</b>		<b>5,328,103</b>
	<b>\$</b>	<b>296,808,810</b>		<b>320,184,086</b>



## Capital Reserve Fund

\$9,851,610

The Capital Reserve Fund may be used for the purchase of equipment, computer equipment or for the acquisition of property, construction of new facilities, or remodeling existing facilities. Individual projects are approved by the Board of Education.





**Capital Reserve Fund (continued)**

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 264,723	\$ 250,777	\$ 375,491	\$ 323,049	\$ 340,714
Reserve - Project Carryover	851,126	1,263,187	6,251,477	5,978,114	6,074,751
Unreserved Beginning Balance	<u>1,459,635</u>	<u>1,196,706</u>	<u>414,910</u>	<u>1,374,565</u>	<u>623,561</u>
TOTAL BEGINNING FUND BALANCE	\$2,575,484	\$ 2,710,670	\$ 7,041,878	\$ 7,675,728	\$7,039,026
REVENUE:					
Sale of School Property	\$ 629,875	\$ 4,100,000	\$ 550,000	\$ -	\$ -
Miscellaneous - State & Local	23,775	30,691	411,762	186,852	102,000
One time transfer from General Fund	1,409,000	3,151,349	22,860	1,149,826	676,104
Transfer from CPP Fund	-	-	-	17,937	14,863
Transfer from General Fund	<u>3,977,901</u>	<u>4,186,893</u>	<u>3,740,453</u>	<u>2,750,346</u>	<u>2,019,617</u>
TOTAL REVENUE	\$ 6,040,551	\$ 11,468,933	\$ 4,725,075	\$ 4,104,961	\$ 2,812,584
TOTAL RESOURCES	<u>\$ 8,616,035</u>	<u>\$ 14,179,603</u>	<u>\$ 11,766,953</u>	<u>\$ 11,780,689</u>	<u>\$ 9,851,610</u>
EXPENDITURES:					
School Projects	\$ 1,839,751	\$ 2,927,996	\$ 1,666,956	\$ 1,967,751	\$ 5,432,644
Operating Departments	1,031,560	2,577,158	742,054	1,371,713	2,481,564
Building Maintenance	1,697,816	1,134,936	1,154,465	1,126,558	1,303,462
Salaries, Employee Benefits, Office Expense	564,813	472,226	529,801	275,641	347,000
Instructional Equipment	<u>771,425</u>	<u>25,409</u>	<u>(2,051)</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 5,905,365</u>	<u>\$ 7,137,725</u>	<u>\$ 4,091,225</u>	<u>\$ 4,741,663</u>	<u>\$ 9,564,670</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 286,940
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,905,365</u>	<u>\$ 7,137,725</u>	<u>\$ 4,091,225</u>	<u>\$ 4,741,663</u>	<u>\$ 9,851,610</u>
ENDING BALANCE	<u>\$ 2,710,670</u>	<u>\$ 7,041,878</u>	<u>\$ 7,675,728</u>	<u>\$ 7,039,026</u>	<u>\$ -</u>


**Capital Reserve Fund (continued)**
**Project Summary**

<b>Elementary Schools</b>		
<u>School</u>	<u>Project</u>	<u>2010-2011 Budget</u>
Creekside	Roof Repair/replacement	\$ 170,000
Douglass	Roof Repair/replacement	169,400
Eisenhower	Music Room RTU Replacement	15,000
Fireside	Gutter Repairs	10,000
Fireside	Fire Panel Upgrade	7,000
Flatirons	Pre-School Construction	25,000
Heatherwood	Music Room RTU Replacement	10,600
Kohl	Water Main	35,000
Louisville	Pre-School Construction	25,000
Nederland	Intercom Upgrade	30,000
Pioneer	Portable Moves	30,000
Superior	Concrete Repairs	10,000
University Hill	Fence Repairs	7,500
Whittier	Exterior Painting of Historic Facia	5,000
<b>Total Elementary Schools:</b>		<b>\$ 549,500</b>

<b>Middle Schools</b>		
<u>School</u>	<u>Project</u>	<u>2010-2011 Budget</u>
Eldorado K8	Fire Panel Upgrade	\$ 4,000
Eldorado K8	Tennis Court Repairs (carry over 09/10)	1,600
Nederland Mid/Sr	Replace Domestic Hot Water Tanks	40,000
Nederland Mid/Sr	Relocate Kilns	9,800
<b>Total Middle Schools:</b>		<b>\$ 55,400</b>

<b>High Schools</b>		
<u>School</u>	<u>Project</u>	<u>2010-2011 Budget</u>
Arapahoe Campus	Roof Replacement	\$ 55,800
Boulder High	Air Compressors	6,000
Boulder High	Lamp Replacement	9,520
Boulder High	Destratification Fans	6,600
Boulder High	Track Repair	90,000
Boulder High	HVAC in Field House	21,000
Boulder High	Concession Stand Repairs	25,000
Broomfield High	Kitchen Repair	7,000
Fairview	Track Repair	90,000
Fairview	Stage Curtain Repair	22,000
Monarch High	Intercom System Replacement	15,000
Monarch High	Shed for Backflow Preventer	4,000
Nederland Mid/Sr	Back-up Generator (carry over 09/10)	15,000
New Vista	Sound System Improvements (carry over 09/10)	25,000
<b>Total High Schools:</b>		<b>\$ 391,920</b>



**Capital Reserve Fund (continued)**

**Project Summary (continued)**

<b>District Wide</b>		
	<u>Project</u>	<u>2010-2011 Budget</u>
District Wide	Emergencies	\$ 231,095
District Wide	Energy Audits/Recomissioning	25,000
District Wide	Garden-to-Table Program	5,000
District Wide	Fire Detector Replacement	10,000
District Wide	Key Set Replacement/Door Hardware	75,000
District Wide	Security Improvements	100,000
District Wide	Kiln Replacement	15,000
<b>Total District Wide:</b>		<b>\$ 461,095</b>

<b>BOND SUPPORT</b>		
Columbine	Building Improvements	\$ 3,974,729
<b>Total Bond Support:</b>		<b>\$ 3,974,729</b>

<b>School Project Sub-Total Summary</b>		
	Elementary Schools	\$ 549,500
	Middle Schools	55,400
	High Schools	391,920
	District Wide	461,095
	Bond Support	3,974,729
<b>School Project Sub-Total:</b>		<b>\$ 5,432,644</b>

<b>Operating Departments</b>		
<u>Department</u>	<u>Project</u>	<u>2010-2011 Budget</u>
IT	Facility Improvements	\$ 12,000
Learning Services	Temporary Office Space	7,300
Maintenance	Equipment/Vehicle Replacement	100,000
Maintenance	Replace Andover Batteries district wide	6,000
Maintenance	UPS Battery Back-ups	20,000
Nutrition Services	Regional Kitchens	86,000
Operational Services	VFA Software Renewal	17,000
Operational Services	Remove Fire Training Portables	10,000
Operational Services	Real Estate Capital Improvements	42,000
Operational Services	Right-of-Way Costs	20,000
School Leadership	DIMC Conversion	2,440
School Leadership	Programs Move from Annex to Platt	10,000
School Leadership	Early Childhood Center	235,244
Security	Security Car	25,000
Special Ed	Equipment	10,000
Transportation	Driving Range Asphalt Replacement	260,000
Transportation	Bus Replacement (carry over 09/10)	913,000
Transportation	Bus Replacement	685,580
Transportation	Lafayette Terminal - portable set up	20,000
<b>Total Operating Departments:</b>		<b>\$ 2,481,564</b>


**Capital Reserve Fund (continued)**
**Project Summary (continued)**

<b>Building Maintenance - District Wide</b>		
	<u>Project</u>	<u>2010-2011 Budget</u>
District Wide	Americans With Disabilities Act	\$ 30,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Custodial Equipment Replacement	50,000
District Wide	Door Replacement	20,000
District Wide	Electrical Reserve	45,000
District Wide	Environmental Management	40,000
District Wide	Flooring Replacement	200,000
District Wide	Grounds Restoration	170,000
District Wide	Heat Mitigation	5,000
District Wide	HVAC/Plumbing Reserve	100,000
District Wide	Painting	20,000
District Wide	Paving and Concrete	340,462
District Wide	Playground Surfacing, Drainage, Containment	30,000
District Wide	Restroom Stall Replacement	20,000
District Wide	Roofing	218,000
<b>Total Building Maintenance - District Wide:</b>		<b>\$ 1,303,462</b>

<b>Salaries/Benefits/Office Expenses</b>		
	Salaries/Benefits/Office Expenses	\$ 347,000
<b>Total Salaries/Benefits/Office Expenses:</b>		<b>\$ 347,000</b>

<b>Reserves</b>		
	Emergency Reserve (TABOR-3% Budget)	\$ 286,940
<b>Total Reserves:</b>		<b>\$ 286,940</b>

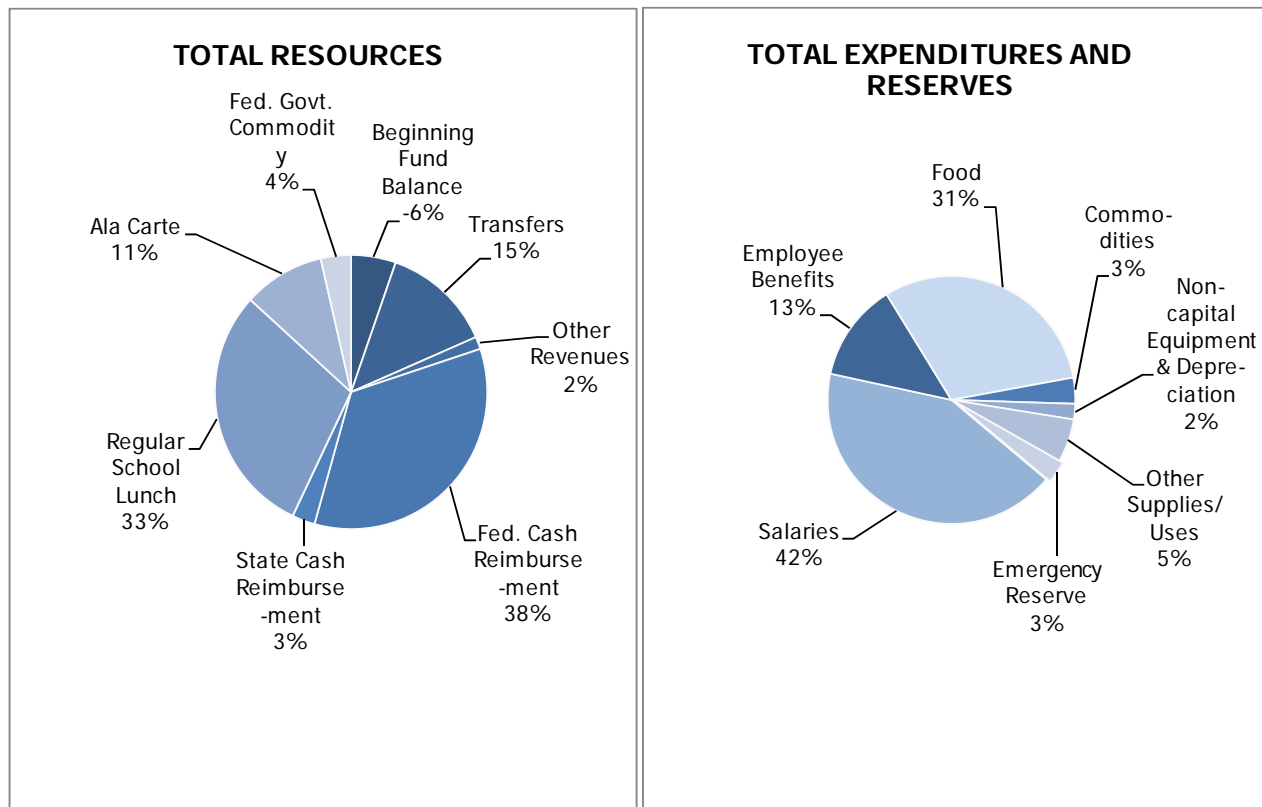
<b>GRAND TOTAL Summary</b>		
	School Projects	\$ 5,432,644
	Operating Departments	2,481,564
	Building Maintenance - District Wide	1,303,462
	Salaries/Benefits/Office Expenses	347,000
	Reserves	286,940
<b>GRAND TOTAL:</b>		<b>\$ 9,851,610</b>





## Nutrition Services Fund \$5,980,227

The Nutrition Services Program will serve approximately 12,700 meals in five Regional Production Centers serving 48 schools, 4 Head Start Programs and a Teen Parenting Program. The program is primarily dependent on Nutrition Services revenue from 172 serving days. A one-time transfer of \$225,000 and \$679,000 has been provided by the Community School Fund and the General Fund for the 2010-11 fiscal year. Prices for the 2010-11 school year will remain the same for both breakfast and lunch.





**Nutrition Services Fund (continued)**

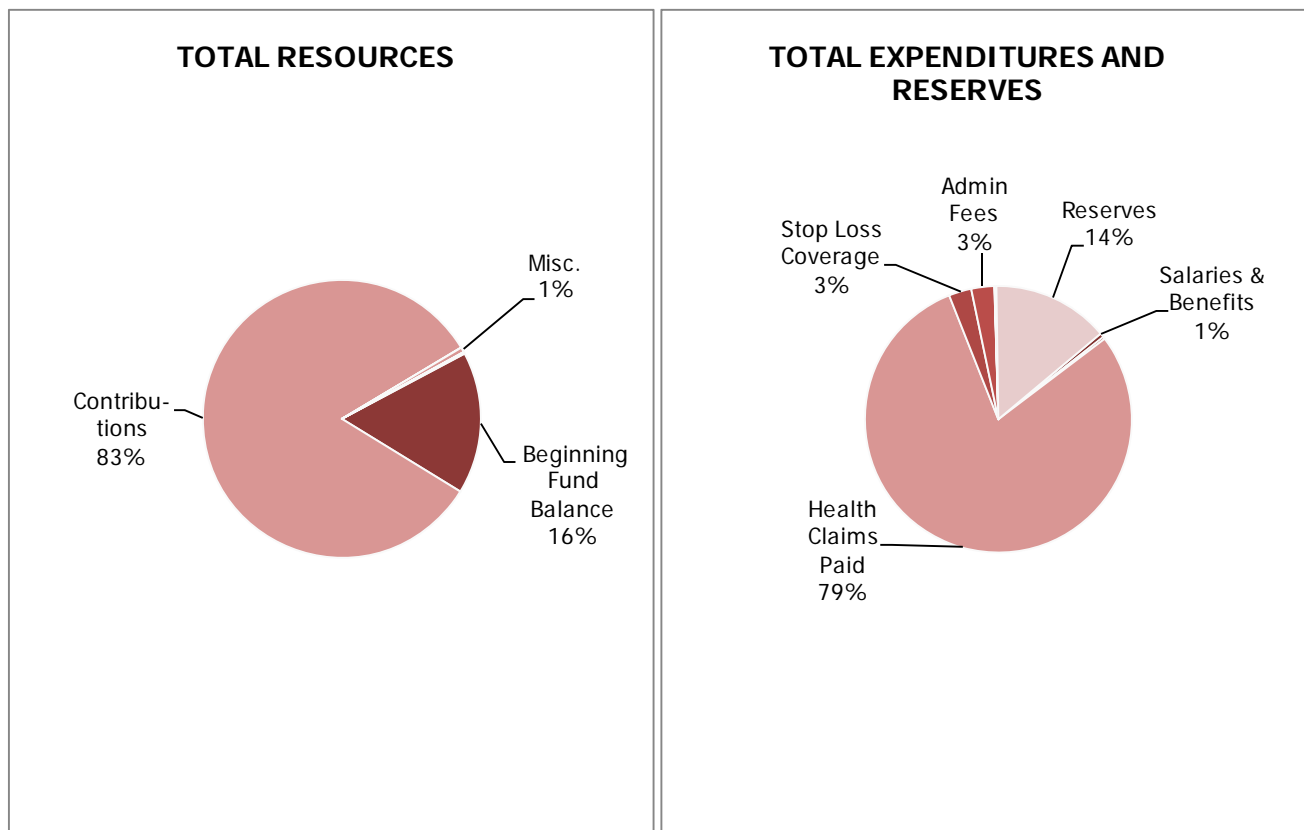
	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 881,777	\$ 571,102	\$ 508,090	\$ 334,112	\$ (364,156)
REVENUE:					
Over/Under	\$ 14,876	\$ (1,067)	\$ 15,870	\$ 23,544	\$ 16,000
A la Carte	1,963,868	1,861,104	1,328,611	533,520	662,935
Regular School Lunch	1,424,501	1,495,520	1,664,886	1,917,616	2,053,620
Federal Cash Reimbursement	1,488,625	1,662,564	1,819,482	2,168,944	2,372,806
State Cash Reimbursement	52,648	50,534	58,956	69,017	70,000
Catering	3,008	1,393	707	8,004	10,000
Reduced Price Meals	18,668	19,730	14,106	24,225	36,395
Federal Government Commodities	287,475	308,007	306,731	225,169	245,811
Miscellaneous - Local	-	207,405	32,772	43,611	42,000
Building Rental	3,873	2,616	4,975	100	-
Breakfast Revenue	10,593	12,286	8,197	35,832	33,476
Headstart	46,863	45,382	54,381	60,195	80,420
TOTAL REVENUE	5,314,998	5,665,474	5,309,674	5,109,777	5,623,463
TRANSFERS					
Transfer from Community School Fund	-	-	225,000	225,000	225,000
One-Time Transfer from General Fund	-	-	-	-	679,000
TOTAL TRANSFERS	-	-	225,000	225,000	904,000
TOTAL RESOURCES	<u>\$6,196,775</u>	<u>\$6,236,576</u>	<u>\$6,042,764</u>	<u>\$5,668,889</u>	<u>\$6,163,307</u>
EXPENDITURES:					
Salaries	\$2,125,503	\$2,211,314	\$2,417,222	\$2,697,834	\$2,529,321
Employee Benefits	580,391	636,935	729,680	854,982	767,940
Purchased Services	47,186	40,446	40,762	116,693	88,749
Food	2,357,604	2,447,552	2,238,613	1,689,350	1,844,675
Commodities	144,174	-	-	236,875	204,000
Other Supplies/Uses	138,240	157,842	178,964	288,158	205,000
Non-capital Equipment	30,651	14,619	6,395	29,925	65,000
Equipment Depreciation	46,704	45,911	63,343	60,975	56,500
Indirect Costs	122,755	122,755	-	-	-
Other Objects and Uses	32,465	51,112	33,673	58,253	44,861
TOTAL EXPENDITURES	<u>\$5,625,673</u>	<u>\$5,728,486</u>	<u>\$5,708,652</u>	<u>\$6,033,045</u>	<u>\$5,806,046</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 174,181
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$5,625,673</u>	<u>\$5,728,486</u>	<u>\$5,708,652</u>	<u>\$6,033,045</u>	<u>\$5,980,227</u>
ENDING BALANCE	<u>\$ 571,102</u>	<u>\$ 508,090</u>	<u>\$ 334,112</u>	<u>\$ (364,156)</u>	<u>\$ 183,080</u>



## Health Insurance Fund

\$27,029,997

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance Employee Benefit Program. Employees have the choice of participating in the district's self-funded plan or in a traditional plan offered by Kaiser Permanente. The district contributes a premium of \$5,190 per eligible employee. Employees have the option to purchase dependent coverage at the same rate as the district. The district also contributes to an Employee Assistance Program at a contribution rate of \$1.26 per employee.





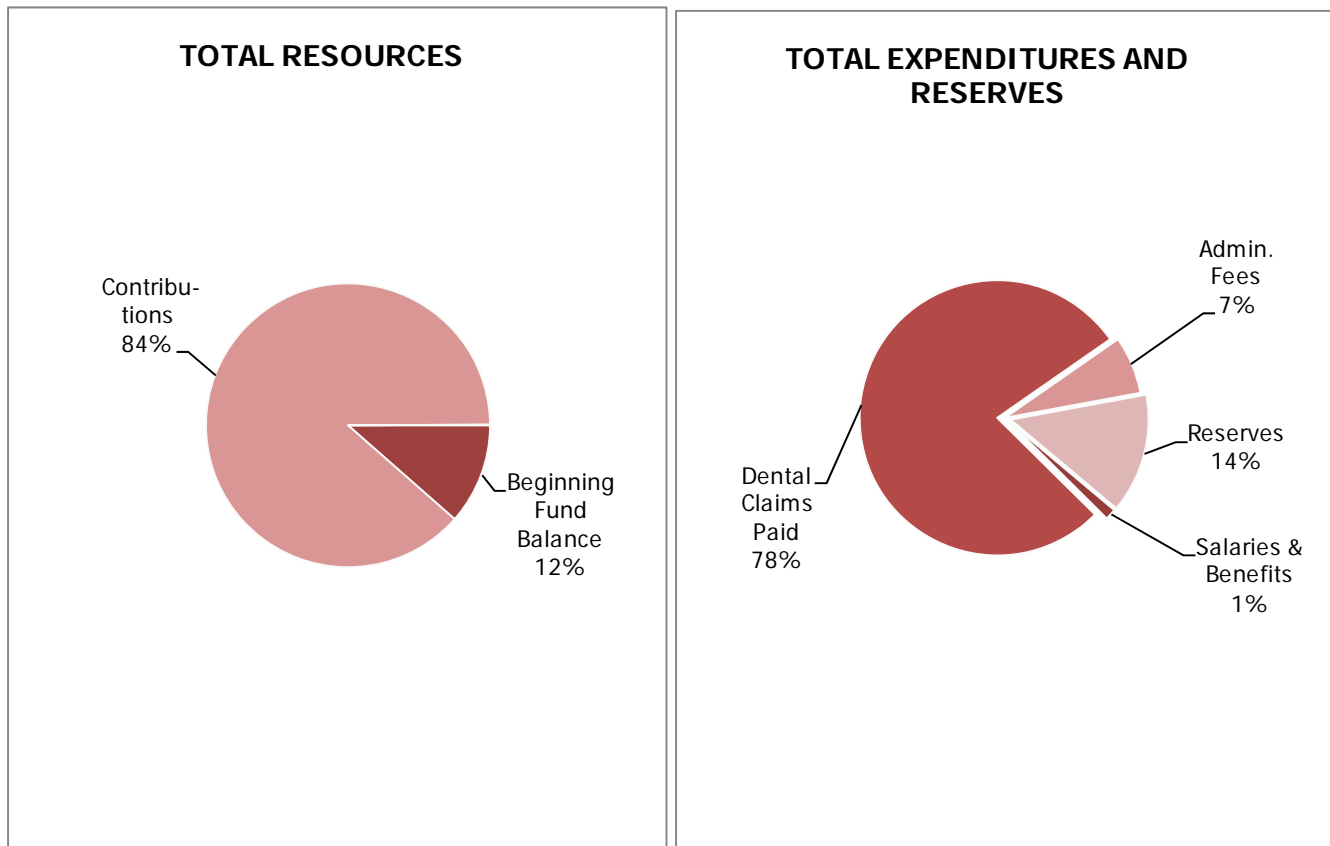
**Health Insurance Fund (continued)**

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,300,083	\$ 865,801	\$ 4,471,193
REVENUE:					
Transfer from Dental Insurance Fund	\$ -	\$ -	\$ -	\$ 600,000	\$ -
Contributions	-	20,121,228	21,774,399	23,237,342	22,339,804
Interest Income	-	161,724	39,130	9,940	9,000
Miscellaneous	-	165,264	617,232	928,755	150,000
Wellness Program	-	80,721	6,509	6,386	5,000
Employee Benefit Program	-	-	44,202	57,597	55,000
TOTAL REVENUE	\$ -	\$ 24,628,937	\$ 22,481,472	\$ 24,840,020	\$ 22,558,804
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 24,628,937</u>	<u>\$ 23,781,555</u>	<u>\$ 25,705,821</u>	<u>\$ 27,029,997</u>
EXPENDITURES:					
Salaries	\$ -	\$ 103,334	\$ 106,524	\$ 107,651	\$ 112,560
Employee Benefits	-	21,049	23,248	25,769	26,134
Purchased Services	-	62,500	71,850	75,216	75,000
Health Claims Expense	-	21,685,605	21,162,162	19,377,695	21,436,846
Stop Loss Coverage	-	645,527	730,886	792,426	741,940
Administrative Fees	-	788,798	760,510	765,593	753,408
Supplies and Materials	-	978	297	1,565	10,000
Wellness Program	-	21,063	41,895	35,793	5,000
Employee Benefit Program	-	-	18,382	52,920	55,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 23,328,854</u>	<u>\$ 22,915,754</u>	<u>\$ 21,234,628</u>	<u>\$ 23,215,888</u>
RESERVES:					
Reserved for Wellness Programs	\$ -	\$ -	\$ 24,272	\$ -	\$ -
Reserved for Employee Benefit Program	-	-	2,307	-	-
Reserved for Health Benefits Above Recommended Amounts	-	-	839,222	-	3,814,109
TOTAL RESERVES	\$ -	\$ -	\$ 865,801	\$ -	\$ 3,814,109
TOTAL EXPENDITURES AND RESERVES	<u>\$ -</u>	<u>\$ 23,328,854</u>	<u>\$ 23,781,555</u>	<u>\$ 21,234,628</u>	<u>\$ 27,029,997</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 1,300,083</u>	<u>\$ -</u>	<u>\$ 4,471,193</u>	<u>\$ -</u>



**Dental Insurance Fund**  
**\$2,499,326**

The Dental Insurance Fund accounts for claims and administrative fees of the district's Dental Insurance Employee Benefit Program. The district contributes \$431 per year per eligible employee to this fund. Employees have the option to purchase coverage for family members.





**Dental Insurance Fund (continued)**

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE:					
Reserved for Dental Benefits	\$ 389,948	\$ 708,899	\$ 817,329	\$ 924,125	\$ 287,142
TOTAL BEGINNING FUND BALANCE	\$ 389,948	\$ 708,899	\$ 817,329	\$ 924,125	\$ 287,142
REVENUE:					
Contributions	\$ 2,142,292	\$ 2,108,357	\$ 2,130,561	\$ 2,202,909	\$ 2,210,184
Interest Income	-	34,364	12,775	2,049	2,000
TOTAL REVENUE	\$ 2,142,292	\$ 2,142,721	\$ 2,143,336	\$ 2,204,958	\$ 2,212,184
TOTAL RESOURCES	<u>\$ 2,532,240</u>	<u>\$ 2,851,620</u>	<u>\$ 2,960,665</u>	<u>\$ 3,129,083</u>	<u>\$ 2,499,326</u>
EXPENDITURES:					
Salaries	\$ 13,924	\$ 23,447	\$ 24,793	\$ 25,207	\$ 26,400
Employee Benefits	2,667	4,771	5,317	5,723	5,986
Purchased Services	-	6,250	14,950	7,896	10,000
Dental Claims Paid	1,664,310	1,858,207	1,820,847	2,039,310	1,938,967
Administrative Fees	142,440	141,540	170,525	163,805	168,152
Supplies and Materials	-	76	108	-	1,000
TOTAL EXPENDITURES	\$ 1,823,341	\$ 2,034,291	\$ 2,036,540	\$ 2,241,941	\$ 2,150,505
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 348,821
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 348,821
TRANSFERS TO:					
Health Insurance Fund	\$ -	\$ -	\$ -	\$ 600,000	\$ -
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ 600,000	\$ -
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 1,823,341</u>	<u>\$ 2,034,291</u>	<u>\$ 2,036,540</u>	<u>\$ 2,841,941</u>	<u>\$ 2,499,326</u>
ENDING BALANCE	<u>\$ 708,899</u>	<u>\$ 817,329</u>	<u>\$ 924,125</u>	<u>\$ 287,142</u>	<u>\$ -</u>



## Trust and Agency Funds

\$2,426,000

### Agency Fund

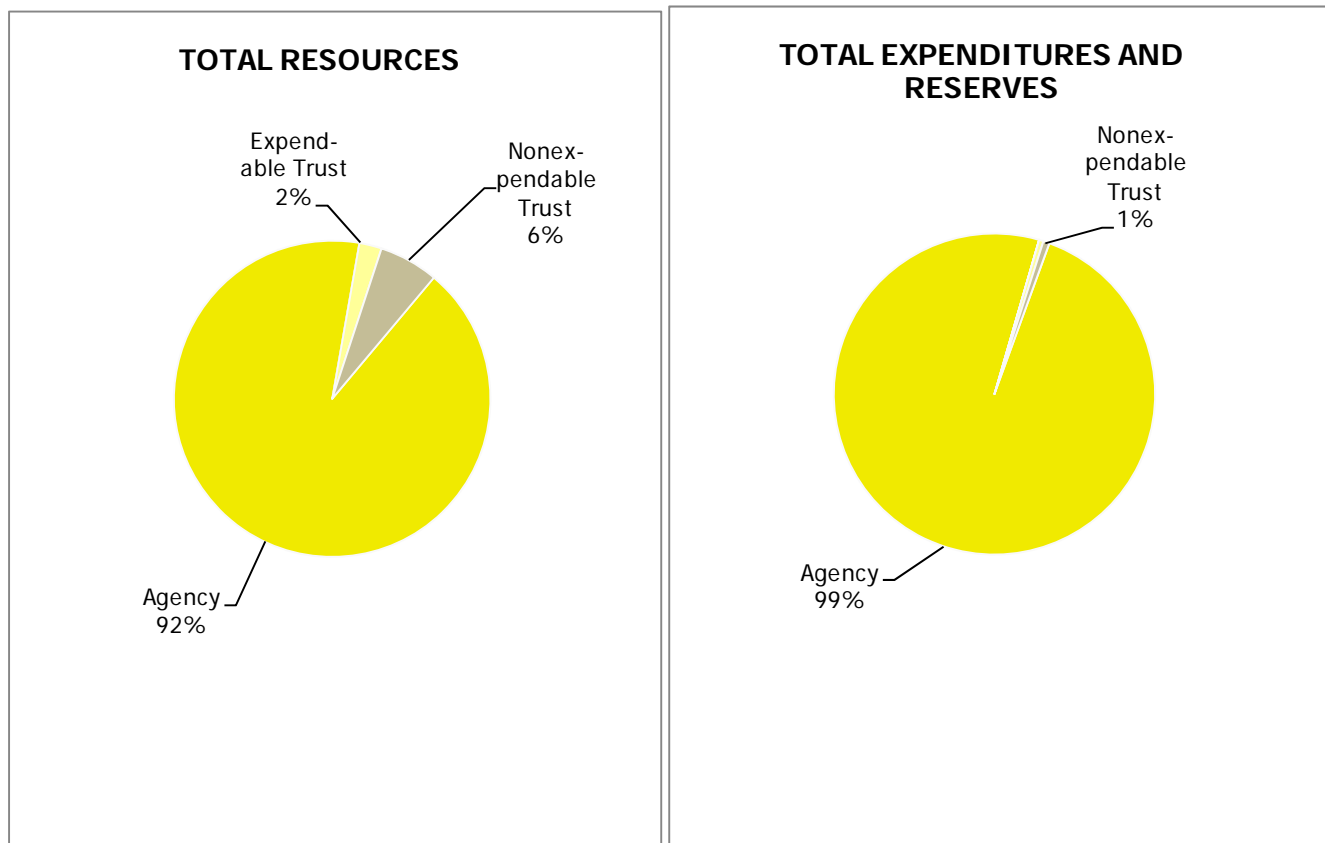
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

### Expendable Trust Fund

This fund is provided to account for donations and disbursements that are related to specific purposes such as scholarships and awards.

### Nonexpendable Trust Fund

This fund is provided to account for the principal trust amount received from the Jitsugyo High School Program, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, the Frances R. Bascom Scholarship, the Tennyson McCarty Scholarship and related interest income. The interest earned from the Trust Funds is used to finance the activities authorized by the Jitsugyo High School Trust Agreement, the Barbara Carlson Scholarship Agreement, the Dr. Edwin O. Bostrom Scholarship Agreement, the Frances R. Bascom Scholarship Agreement and the Tennyson McCarty Scholarship Agreement.





**Trust and Agency Funds (continued)**

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
<b>Agency Funds</b>					
Beginning Fund Balance	\$ 1,235,936	\$ 1,270,101	\$ 1,122,661	\$ 663,441	\$ 593,090
Receipts	<u>1,831,468</u>	<u>2,278,507</u>	<u>2,001,680</u>	<u>2,261,530</u>	<u>2,500,000</u>
Total Resources	\$ 3,067,404	\$ 3,548,608	\$ 3,124,341	\$ 2,924,971	\$ 3,093,090
Disbursements	<u>\$ 1,797,303</u>	<u>\$ 2,425,947</u>	<u>\$ 2,460,900</u>	<u>\$ 2,331,881</u>	<u>\$ 2,400,000</u>
Ending Balance	\$ 1,270,101	\$ 1,122,661	\$ 663,441	\$ 593,090	\$ 693,090
<b>Expendable Trust Funds</b>					
Beginning Fund Balance	\$ 81,701	\$ 80,857	\$ 79,996	\$ 75,702	\$ 67,375
Revenue	<u>4,306</u>	<u>5,789</u>	<u>3,296</u>	<u>3,960</u>	<u>10,000</u>
Total Resources	\$ 86,007	\$ 86,646	\$ 83,292	\$ 79,662	\$ 77,375
Expenditures	<u>\$ 5,150</u>	<u>\$ 6,650</u>	<u>\$ 7,590</u>	<u>\$ 12,287</u>	<u>\$ 11,000</u>
Ending Balance	\$ 80,857	\$ 79,996	\$ 75,702	\$ 67,375	\$ 66,375
<b>Nonexpendable Trust Funds</b>					
Beginning Fund Balance	\$ 166,931	\$ 179,620	\$ 199,465	\$ 200,858	\$ 193,639
Revenue	<u>20,695</u>	<u>24,665</u>	<u>12,251</u>	<u>10,511</u>	<u>11,000</u>
Total Resources	\$ 187,626	\$ 204,285	\$ 211,716	\$ 211,369	\$ 204,639
Expenditures	<u>\$ 8,006</u>	<u>\$ 4,820</u>	<u>\$ 10,858</u>	<u>\$ 17,730</u>	<u>\$ 15,000</u>
Ending Balance	\$ 179,620	\$ 199,465	\$ 200,858	\$ 193,639	\$ 189,639
<b>GRAND TOTAL</b>					
BEGINNING FUND BALANCE	\$ 1,484,568	\$ 1,530,578	\$ 1,402,122	\$ 940,001	\$ 854,104
TOTAL REVENUE	<u>1,856,469</u>	<u>2,308,961</u>	<u>2,017,227</u>	<u>2,276,001</u>	<u>2,521,000</u>
TOTAL RESOURCES	<u>\$ 3,341,037</u>	<u>\$ 3,839,539</u>	<u>\$ 3,419,349</u>	<u>\$ 3,216,002</u>	<u>\$ 3,375,104</u>
TOTAL EXPENDITURES	<u>\$ 1,810,459</u>	<u>\$ 2,437,417</u>	<u>\$ 2,479,348</u>	<u>\$ 2,361,898</u>	<u>\$ 2,426,000</u>
ENDING BALANCE	<u>\$ 1,530,578</u>	<u>\$ 1,402,122</u>	<u>\$ 940,001</u>	<u>\$ 854,104</u>	<u>\$ 949,104</u>



### Pupil Activity Fund

Individual school activity accounts comprise the Pupil Activity Fund. This fund is controlled at the school level.

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING BALANCE	\$ 1,957,123	\$ 2,197,285	\$2,321,977	\$ 2,147,463	\$ 2,431,877
RECEIPTS	<u>7,869,050</u>	<u>8,114,988</u>	<u>7,535,399</u>	<u>8,160,073</u>	<u>8,323,274</u>
TOTAL RESOURCES	<u>\$ 9,826,173</u>	<u>\$10,312,273</u>	<u>\$9,857,376</u>	<u>\$10,307,536</u>	<u>\$10,755,151</u>
DISBURSEMENTS	<u>\$ 7,628,888</u>	<u>\$ 7,990,296</u>	<u>\$7,709,913</u>	<u>\$ 7,875,659</u>	<u>\$ 7,954,416</u>
ENDING BALANCE	<u>\$ 2,197,285</u>	<u>\$ 2,321,977</u>	<u>\$2,147,463</u>	<u>\$ 2,431,877</u>	<u>\$ 2,800,735</u>

**CHARTER SCHOOL FUND**

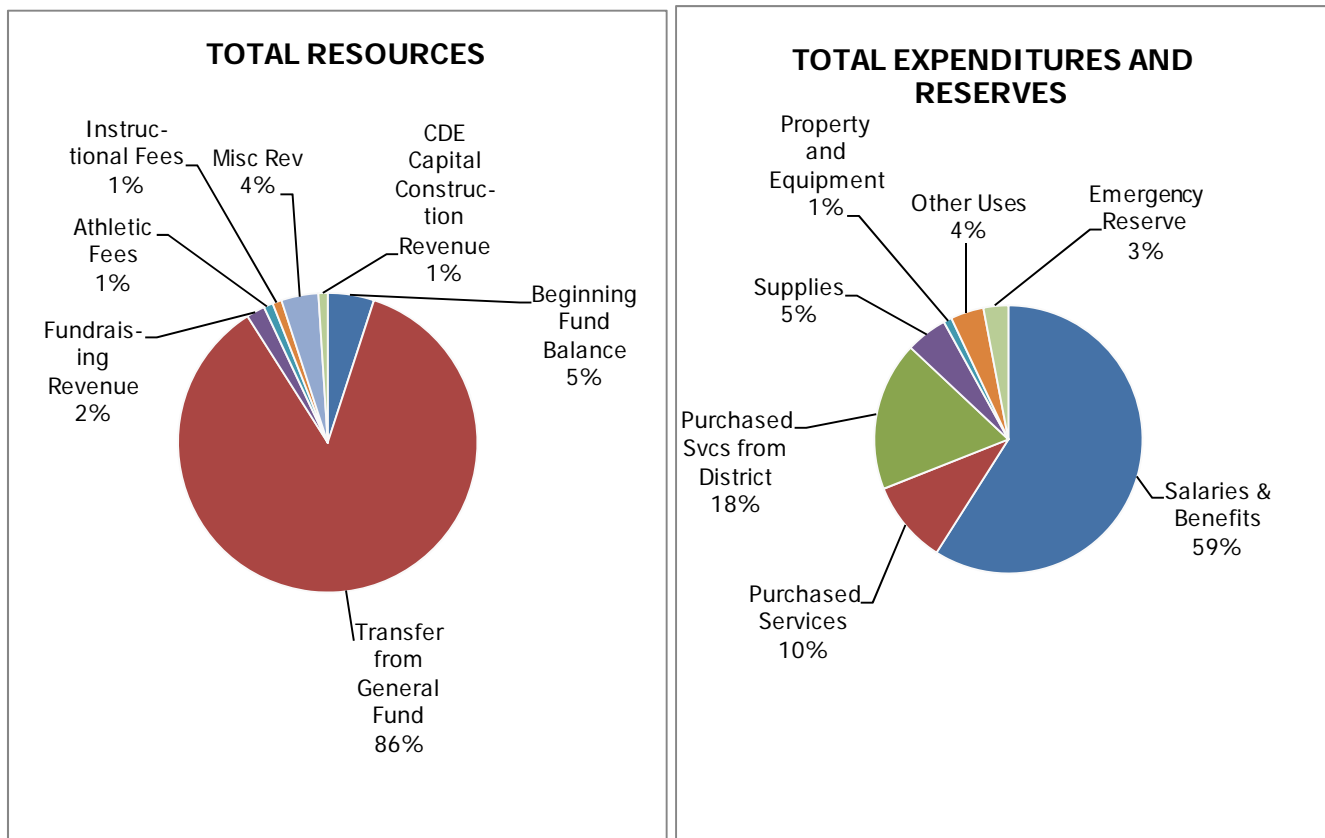
CHARTER SCHOOL FUND .....	278
SUMMIT MIDDLE CHARTER SCHOOL .....	280
HORIZONS K-8 SCHOOL .....	282
BOULDER PREPARATORY HIGH SCHOOL .....	284
JUSTICE HIGH SCHOOL .....	286
PEAK TO PEAK CHARTER SCHOOL .....	288



## Charter School Fund

\$21,826,665

The Charter School Fund consist of five charter schools: Boulder Preparatory, Horizons K-8, Peak to Peak K-12, Summit Middle, and Justice High. The schools have separate governing boards but are dependent upon the district for the majority of their funding.





**Charter School Fund** (continued)

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
GAAP Basis Beginning Fund Balance	\$ 3,065,635	\$ 2,427,819	\$ 920,993	\$ 726,829	\$ 1,183,040
Summer Salary Accrual	-	-	-	-	-
<b>BEGINNING BALANCE</b>	<b>\$ 3,065,635</b>	<b>\$ 2,427,819</b>	<b>\$ 920,993</b>	<b>\$ 726,829</b>	<b>\$ 1,183,040</b>
<b>REVENUE:</b>					
Transfer from General Fund	\$ 15,547,075	\$ 16,663,650	\$ 17,909,829	\$ 19,104,009	\$ 18,718,483
Capital Reserve Allocation	264,335	299,572	285,940	175,880	-
Fundraising Revenue	-	-	-	-	445,000
Tuition	-	-	11,341	7,808	-
Athletic Fees	17,671	8,950	8,775	14,865	237,000
Instructional Fees	-	-	-	-	140,000
Miscellaneous Revenue	76,378	41,198	929,340	581,848	913,992
CDE Capital Construction	371,948	202,489	229,079	192,995	189,150
<b>TOTAL REVENUES</b>	<b>\$ 16,277,407</b>	<b>\$ 17,215,859</b>	<b>\$ 19,374,304</b>	<b>\$ 20,077,405</b>	<b>\$ 20,643,625</b>
<b>TOTAL RESOURCES</b>	<b>\$ 19,343,042</b>	<b>\$ 19,643,678</b>	<b>\$ 20,295,297</b>	<b>\$ 20,804,234</b>	<b>\$ 21,826,665</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,915,223</b>	<b>\$ 18,722,685</b>	<b>\$ 19,568,468</b>	<b>\$ 19,621,194</b>	<b>\$ 21,196,440</b>
<b>EMERGENCY RESERVE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630,225</b>
<b>TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS</b>	<b>\$ 16,915,223</b>	<b>\$ 18,722,685</b>	<b>\$ 19,568,468</b>	<b>\$ 19,621,194</b>	<b>\$ 21,826,665</b>
<b>ENDING BALANCE</b>	<b>\$ 2,427,819</b>	<b>\$ 920,993</b>	<b>\$ 726,829</b>	<b>\$ 1,183,040</b>	<b>\$ -</b>
<b>STUDENT FTE:</b>	<b>Funded 2006-07</b>	<b>Funded 2007-08</b>	<b>Funded 2008-09</b>	<b>Funded 2009-10</b>	<b>REVISED 2010-11</b>
Summit Middle School:	310.0	311.5	319.0	324.0	336.0
Horizons K-8 School:	303.0	288.5	307.9	309.9	316.9
Boulder Preparatory High School:	119.0	148.0	124.5	150.5	140.0
Justice High School:	74.0	72.5	92.0	110.0	110.0
Peak to Peak K-12 School:	1,251.5	1,303.5	1,369.3	1,393.6	1,414.6
<b>Total Charter Schools:</b>	<b>2,057.5</b>	<b>2,124.0</b>	<b>2,212.6</b>	<b>2,288.0</b>	<b>2,317.5</b>

Notes:

- 1 Funding for Charter Schools is based on contract agreements between the school and BVSD.
- 2 Justice High School began its inaugural year in 2006-07.
- 3 Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
- 4 Emergency Reserve is 3% of total expenditure and transfer less CDE Capital Construction revenue.



## Summit Middle Charter School

\$2,975,341

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 311,773	\$ 365,740	\$ 409,687	\$ 90,077	\$ 226,656
REVENUE:					
Transfer from General Fund	\$ 2,390,341	\$ 2,487,256	\$ 2,619,981	\$ 2,711,423	\$ 2,710,725
Fundraising Revenue	-	-	-	-	10,000
Athletic Fees	10,067	8,775	8,775	14,865	12,000
CDE Capital Construction	34,754	3,618	50,178	15,806	15,960
TOTAL REVENUE	\$ 2,435,162	\$ 2,499,649	\$ 2,678,934	\$ 2,742,094	\$ 2,748,685
TOTAL RESOURCES	<u>\$ 2,746,935</u>	<u>\$ 2,865,389</u>	<u>\$ 3,088,621</u>	<u>\$ 2,832,171</u>	<u>\$ 2,975,341</u>
EXPENDITURES:					
Salaries	\$ 1,193,006	\$ 1,248,129	\$ 1,318,122	\$ 1,336,500	\$ 1,291,089
Benefits	256,656	282,250	307,547	324,980	338,944
Purchased Services	75,670	44,627	179,050	102,949	140,308
Purchased Services from District	779,066	821,525	773,684	764,162	797,333
Supplies	53,030	46,670	57,063	44,193	56,850
Property and Equipment	16,180	4,947	4,444	5,274	2,000
Other Uses	7,587	7,554	358,634	27,457	262,621
TOTAL EXPENDITURES	\$ 2,381,195	\$ 2,455,702	\$ 2,998,544	\$ 2,605,515	\$ 2,889,145
EMERGENCY RESERVE	-	-	-	-	86,196
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,381,195</u>	<u>\$ 2,455,702</u>	<u>\$ 2,998,544</u>	<u>\$ 2,605,515</u>	<u>\$ 2,975,341</u>
ENDING BALANCE	<u>\$ 365,740</u>	<u>\$ 409,687</u>	<u>\$ 90,077</u>	<u>\$ 226,656</u>	<u>\$ -</u>
	2006-07	2007-08	2008-09	2009-10	2010-11
FUNDED STUDENT FTE:	310.0	311.5	319.0	324.0	336.0



**Summit Middle Charter School** (continued)

**Service (SRE) Budgets by Object**

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2010-11 REVISED BUDGET
<b>SRE 11 REGULAR EDUCATION</b>									
0020 GEN MIDDLE EDUCATION	892,800	238,492	13,000	8,920	66,026	41,580	1,000	272,592	\$ 1,534,410
0070 TALENTED AND GIFTED	-	-	-	-	346	-	-	-	346
0080 LIBRARY INSTRUCTION	6,188	1,021	-	-	-	-	-	-	7,209
<b>SRE TOTAL</b>	<b>898,988</b>	<b>239,513</b>	<b>13,000</b>	<b>8,920</b>	<b>66,372</b>	<b>41,580</b>	<b>1,000</b>	<b>272,592</b>	<b>\$ 1,541,965</b>
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	-	-	-	-	336,820	-	-	-	\$ 336,820
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>336,820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 336,820</b>
<b>SRE 14 COCRRICULAR ED/ATHLETICS</b>									
1815 F BASKETBALL	4,400	694	-	-	-	-	-	2,204	\$ 7,298
1832 F VOLLEYBALL	4,400	694	-	-	-	-	-	624	5,718
1845 M BASKETBALL	2,200	342	-	-	-	-	-	624	3,166
1856 M SOCCER	600	95	-	-	-	-	-	-	695
1880 FLAG FOOTBALL EXTRAMURAL	600	95	-	-	-	-	-	-	695
1890 COED TRACK & FIELD	3,800	610	-	-	-	-	-	1,248	5,658
1920 MIDDLE SPONSOR STUDENT AC	15,321	7,618	1,900	-	-	2,500	-	-	27,339
<b>SRE TOTAL</b>	<b>31,321</b>	<b>10,148</b>	<b>1,900</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>4,700</b>	<b>\$ 50,569</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2122 COUNSELING SERVICES	54,590	9,315	-	-	-	-	-	-	\$ 63,905
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	2,544	-	-	-	2,544
<b>SRE TOTAL</b>	<b>54,590</b>	<b>9,315</b>	<b>-</b>	<b>-</b>	<b>2,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 66,449</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	447	-	-	-	\$ 447
2212 CURRICULUM DEVELOPMENT	5,000	-	-	-	-	-	-	-	5,000
2213 STAFF DEVELOPMENT	7,000	1,103	500	-	5,000	-	-	2,000	15,603
2222 LIBRARY SUPPORT SVCS	26,411	9,876	-	-	-	7,500	-	-	43,787
<b>SRE TOTAL</b>	<b>38,411</b>	<b>10,979</b>	<b>500</b>	<b>-</b>	<b>5,447</b>	<b>7,500</b>	<b>-</b>	<b>2,000</b>	<b>\$ 64,837</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	45,441	-	-	-	\$ 45,441
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 45,441</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	141,306	31,007	-	10,480	2,000	500	1,000	-	\$ 186,293
2426 PRNCL DISCRETIONARY FUND	-	-	-	-	-	4,500	-	-	4,500
2427 SCHOOL MNGD COMPENSATION	125,473	37,089	-	-	-	-	-	-	162,562
<b>SRE TOTAL</b>	<b>266,779</b>	<b>68,096</b>	<b>-</b>	<b>10,480</b>	<b>2,000</b>	<b>5,000</b>	<b>1,000</b>	<b>-</b>	<b>\$ 353,355</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	28,839	-	-	-	\$ 28,839
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,839</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 28,839</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	-	-	74,000	-	183,163	-	-	1,500	\$ 258,663
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>74,000</b>	<b>-</b>	<b>183,163</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>\$ 258,663</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	5,000	-	11,505	-	-	-	\$ 16,505
2820 COMMUNICATION SERVICES	-	-	-	-	1,488	-	-	-	1,488
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	2,000	-	-	-	2,000
2830 HUMAN RESOURCES	-	-	-	-	705	-	-	-	705
2832 RECRUITMENT/PLACEMENT SVC	-	-	1,500	-	-	-	-	-	1,500
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	77,222	-	-	-	77,222
2850 RISK MANAGEMENT SERVICES	-	-	-	-	37,942	-	-	-	37,942
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>130,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 137,362</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3200 ENTERPRISE OPERATIONS	-	-	-	-	4,845	-	-	-	\$ 4,845
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 4,845</b>
<b>GRAND TOTAL</b>	<b>\$ 1,290,089</b>	<b>\$ 338,051</b>	<b>\$ 95,900</b>	<b>\$ 19,400</b>	<b>\$ 806,333</b>	<b>\$ 56,580</b>	<b>\$ 2,000</b>	<b>\$ 280,792</b>	<b>\$ 2,889,145</b>

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.



## Horizons K-8 School

\$3,021,062

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 112,911	\$ 204,660	\$ 105,711	\$ 254,480	\$ 343,204
REVENUE:					
Transfer from General Fund	\$ 2,378,916	\$ 2,341,200	\$ 2,565,758	\$ 2,621,598	\$ 2,592,805
Miscellaneous Revenue	10,179	28,125	24,840	100,392	70,000
CDE Capital Construction	46,607	22,436	8,426	15,316	15,053
TOTAL REVENUE	\$ 2,435,702	\$ 2,391,761	\$ 2,599,024	\$ 2,737,306	\$ 2,677,858
TOTAL RESOURCES	<u>\$ 2,548,613</u>	<u>\$ 2,596,421</u>	<u>\$ 2,704,735</u>	<u>\$ 2,991,786</u>	<u>\$ 3,021,062</u>
EXPENDITURES:					
Salaries	\$ 1,367,873	\$ 1,484,180	\$ 1,462,735	\$ 1,528,378	\$ 1,681,342
Benefits	313,943	344,422	358,578	385,204	409,133
Purchased Services	34,758	73,229	26,649	15,757	10,900
Purchased Services from District	523,167	526,890	559,215	543,073	568,464
Supplies	38,747	39,751	25,975	39,411	33,845
Property and Equipment	59,230	12,540	7,906	126,284	85,002
Other Uses	6,235	9,698	9,197	10,475	144,821
TOTAL EXPENDITURES	\$ 2,343,953	\$ 2,490,710	\$ 2,450,255	\$ 2,648,582	\$ 2,933,507
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,555</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,343,953</u>	<u>\$ 2,490,710</u>	<u>\$ 2,450,255</u>	<u>\$ 2,648,582</u>	<u>\$ 3,021,062</u>
ENDING BALANCE	<u>\$ 204,660</u>	<u>\$ 105,711</u>	<u>\$ 254,480</u>	<u>\$ 343,204</u>	<u>\$ -</u>
	2006-07	2007-08	2008-09	2009-10	2010-11
FUNDED STUDENT FTE:	303.0	288.5	307.9	309.9	316.9



**Horizons K-8 School** (continued)

**Service (SRE) Budgets by Object**

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2010-11
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	600	-	-	-	650	-	-	-	\$ 1,250
0020 GEN MIDDLE EDUCATION	-	-	-	-	62,272	-	-	-	62,272
0060 INTEGRATED EDUCATION	1,120,844	269,474	11,000	27,120	1,000	37,250	79,000	190,975	1,736,663
1100 MATHEMATICS	-	-	-	-	-	-	-	200	200
<b>SRE TOTAL</b>	<b>1,121,444</b>	<b>269,474</b>	<b>11,000</b>	<b>27,120</b>	<b>63,922</b>	<b>37,250</b>	<b>79,000</b>	<b>191,175</b>	<b>\$ 1,800,385</b>
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	227,100	77,068	-	-	126,784	-	-	-	\$ 430,952
<b>SRE TOTAL</b>	<b>227,100</b>	<b>77,068</b>	<b>-</b>	<b>-</b>	<b>126,784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 430,952</b>
<b>SRE 14 COCRRICULAR ED/ATHLETICS</b>									
1845 M BASKETBALL	1,000	-	-	-	-	-	-	-	\$ 1,000
<b>SRE TOTAL</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,000</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	2,269	-	-	-	\$ 2,269
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,269</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2212 CURRICULUM DEVELOPMENT	2,200	3,645	-	-	-	-	-	-	\$ 5,845
<b>SRE TOTAL</b>	<b>2,200</b>	<b>3,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 5,845</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	42,858	-	-	-	\$ 42,858
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 42,858</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	197,700	44,875	-	-	-	-	-	-	\$ 242,575
<b>SRE TOTAL</b>	<b>197,700</b>	<b>44,875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 242,575</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	27,200	-	-	-	\$ 27,200
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 27,200</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	42,800	12,042	-	-	172,751	4,500	10,000	4,000	\$ 246,093
<b>SRE TOTAL</b>	<b>42,800</b>	<b>12,042</b>	<b>-</b>	<b>-</b>	<b>172,751</b>	<b>4,500</b>	<b>10,000</b>	<b>4,000</b>	<b>\$ 246,093</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	10,851	-	-	-	\$ 10,851
2820 COMMUNICATION SERVICES	-	-	-	-	2,991	-	-	-	2,991
2830 HUMAN RESOURCES	-	-	-	-	33	-	-	-	33
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	80,101	-	-	-	80,101
2850 RISK MANAGEMENT SERVICES	-	-	-	-	35,785	-	-	-	35,785
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 129,761</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3200 ENTERPRISE OPERATIONS	-	-	-	-	4,569	-	-	-	\$ 4,569
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 4,569</b>
<b>GRAND TOTAL</b>	<b>\$ 1,592,244</b>	<b>\$ 407,104</b>	<b>\$ 11,000</b>	<b>\$ 27,120</b>	<b>\$ 570,114</b>	<b>\$ 41,750</b>	<b>\$ 89,000</b>	<b>\$ 195,175</b>	<b>\$ 2,933,507</b>

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.



## Boulder Preparatory High School

\$1,320,091

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 19,448	\$ 24,618	\$ 125,430	\$ 75,349	\$ 175,581
REVENUE					
Transfer from General Fund	\$ 904,302	\$ 1,147,693	\$ 990,458	\$ 1,222,585	\$ 1,131,210
Capital Reserve Allocation	21,982	29,092	22,276	15,942	-
Miscellaneous Revenue	49,780	-	-	-	-
CDE Capital Construction	23,939	17,134	13,380	14,684	13,300
TOTAL REVENUE	\$ 1,000,003	\$ 1,193,919	\$ 1,026,114	\$ 1,253,211	\$ 1,144,510
TOTAL RESOURCES	<u>\$ 1,019,451</u>	<u>\$ 1,218,537</u>	<u>\$ 1,151,544</u>	<u>\$ 1,328,560</u>	<u>\$ 1,320,091</u>
EXPENDITURES:					
Salaries	\$ 524,191	\$ 584,628	\$ 575,563	\$ 584,357	\$ 594,000
Benefits	112,859	130,931	142,890	153,120	163,050
Purchased Services	108,461	25,683	27,091	32,262	30,000
Purchased Services from District	196,892	260,109	223,041	262,688	239,461
Supplies	48,636	64,311	75,786	91,832	90,000
Property and Equipment	-	-	21,634	21,634	22,000
Other Uses	3,794	27,445	10,190	7,086	143,517
TOTAL EXPENDITURES	\$ 994,833	\$ 1,093,107	\$ 1,076,195	\$ 1,152,979	\$ 1,282,028
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,063</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 994,833</u>	<u>\$ 1,093,107</u>	<u>\$ 1,076,195</u>	<u>\$ 1,152,979</u>	<u>\$ 1,320,091</u>
ENDING BALANCE	<u>\$ 24,618</u>	<u>\$ 125,430</u>	<u>\$ 75,349</u>	<u>\$ 175,581</u>	<u>\$ -</u>
	2006-07	2007-08	2008-09	2009-10	2010-11
FUNDED STUDENT FTE:	119.0	148.0	124.5	150.5	140.0



**Boulder Preparatory High School** (continued)

**Service (SRE) Budgets by Object**

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2010-11 REVISED BUDGET
PROGRAM									
<b>SRE 11 REGULAR EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	-	-	10,000	2,000	31,411	87,524	-	172,357	303,292
0090 OTHER GEN EDUCATION	-	-	-	8,500	-	-	-	-	8,500
0213 HUMANITIES	36,060	11,532	-	-	-	-	-	-	47,592
0500 LANG ARTS ENGLISH	32,464	10,959	-	-	-	-	-	-	43,423
0539 OTHER LITERATURE	60,000	9,450	-	-	-	-	-	-	69,450
0600 FOREIGN LANGUAGES	36,060	11,532	-	-	-	-	-	-	47,592
1100 MATHEMATICS	56,220	17,636	-	-	-	-	-	-	73,856
1310 GEN SCIENCE	69,896	19,806	-	-	-	-	-	-	89,702
1500 SOCIAL SCIENCES	41,530	10,955	-	-	-	-	-	-	52,485
<b>SRE TOTAL</b>	<b>332,230</b>	<b>91,870</b>	<b>10,000</b>	<b>10,500</b>	<b>31,411</b>	<b>87,524</b>	<b>-</b>	<b>172,357</b>	<b>\$ 735,892</b>
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	36,861	11,659	-	-	140,341	-	-	(48,520)	\$ 140,341
<b>SRE TOTAL</b>	<b>36,861</b>	<b>11,659</b>	<b>-</b>	<b>-</b>	<b>140,341</b>	<b>-</b>	<b>-</b>	<b>(48,520)</b>	<b>\$ 140,341</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	42,621	9,681	-	-	-	-	-	-	\$ 52,302
2122 COUNSELING SERVICES	49,094	7,732	-	-	-	-	-	-	56,826
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	1,060	-	-	-	1,060
<b>SRE TOTAL</b>	<b>91,715</b>	<b>17,413</b>	<b>-</b>	<b>-</b>	<b>1,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 110,188</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	37,697	10,345	-	-	-	-	-	-	\$ 48,042
2213 STAFF DEVELOPMENT	30,000	4,725	-	-	-	-	-	-	\$ 34,725
<b>SRE TOTAL</b>	<b>67,697</b>	<b>15,070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 82,767</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	18,934	-	-	-	\$ 18,934
2311 ADMIN BOE BOARD OF EDUC	-	-	-	-	-	-	-	-	\$ -
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 18,934</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	39,338	12,053	-	-	-	-	-	-	\$ 51,391
<b>SRE TOTAL</b>	<b>39,338</b>	<b>12,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 51,391</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	36,716	11,635	-	-	12,016	-	-	-	\$ 60,367
<b>SRE TOTAL</b>	<b>36,716</b>	<b>11,635</b>	<b>-</b>	<b>-</b>	<b>12,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 60,367</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	-	-	-	9,049	3,000	8,500	-	-	\$ 20,549
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,049</b>	<b>3,000</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>\$ 20,549</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	4,794	-	-	-	\$ 4,794
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	18,996	-	-	-	18,996
2850 RISK MANAGEMENT SERVICES	-	-	-	-	15,809	-	-	-	15,809
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 39,599</b>
<b>SRE 45 BUILDING ACQ/CONSTRUCTION</b>									
4500 BUILDING ACQ/CONSTRUCTION	-	-	-	-	-	-	22,000	-	\$ 22,000
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>\$ 22,000</b>
<b>GRAND TOTAL</b>	<b>\$ 604,557</b>	<b>\$ 159,700</b>	<b>\$ 10,000</b>	<b>\$ 19,549</b>	<b>\$ 246,361</b>	<b>\$ 96,024</b>	<b>\$ 22,000</b>	<b>\$ 123,837</b>	<b>\$ 1,282,028</b>

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.



### Justice High School

\$820,992

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 186	\$ (20,503)	\$ 18,303	\$ 51,316
REVENUE:					
Transfer from General Fund	\$ 385,581	\$ 479,484	\$ 634,783	\$ 765,723	\$ 759,226
Capital Reserve Allocation	11,268	14,251	16,774	11,701	-
CDE Capital Construction	14,886	8,393	9,994	11,220	10,450
TOTAL REVENUE	<u>\$ 411,735</u>	<u>\$ 502,128</u>	<u>\$ 661,551</u>	<u>\$ 788,644</u>	<u>\$ 769,676</u>
TOTAL RESOURCES	<u>\$ 411,735</u>	<u>\$ 502,314</u>	<u>\$ 641,048</u>	<u>\$ 806,947</u>	<u>\$ 820,992</u>
EXPENDITURES:					
Salaries	\$ 177,201	\$ 261,499	\$ 300,076	\$ 335,402	\$ 355,500
Benefits	27,726	44,220	67,647	83,751	95,354
Purchased Services	10,367	3,388	5,551	33,519	15,360
Purchased Services from District	101,959	128,539	167,397	192,671	188,319
Supplies	30,394	15,508	10,653	32,315	43,170
Property and Equipment	60,000	68,000	68,000	69,803	68,000
Other Uses	3,902	1,664	3,421	8,170	31,680
TOTAL EXPENDITURES	<u>\$ 411,549</u>	<u>\$ 522,817</u>	<u>\$ 622,745</u>	<u>\$ 755,631</u>	<u>\$ 797,383</u>
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,609</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 411,549</u>	<u>\$ 522,817</u>	<u>\$ 622,745</u>	<u>\$ 755,631</u>	<u>\$ 820,992</u>
ENDING BALANCE	<u>\$ 186</u>	<u>\$ (20,503)</u>	<u>\$ 18,303</u>	<u>\$ 51,316</u>	<u>\$ -</u>
	2006-07	2007-08	2008-09	2009-10	2010-11
FUNDED STUDENT FTE:	74.0	72.5	92.0	110.0	110.0



**Justice High School** (continued)

**Service (SRE) Budgets by Object**

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2010-11 REVISED BUDGET
<b>SRE 11 REGULAR EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	135,000	39,588	3,700	10,967	25,016	25,500	-	15,800	\$ 255,571
0070 TALENTED AND GIFTED	-	-	-	-	113	-	-	-	113
<b>SRE TOTAL</b>	135,000	39,588	3,700	10,967	25,129	25,500	-	15,800	\$ 255,684
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	45,000	12,688	-	-	110,268	-	-	(57,688)	\$ 110,268
<b>SRE TOTAL</b>	45,000	12,688	-	-	110,268	-	-	(57,688)	\$ 110,268
<b>SRE 14 COCURRENCLAR ED/ATHLETICS</b>									
1800 COCURRENCLAR ACTIVITIES	2,000	-	800	-	500	5,500	-	4,100	\$ 12,900
1815 F BASKETBALL	-	-	800	-	-	500	-	-	1,300
1817 F CHEERLEADING	-	-	1,000	-	-	1,500	-	300	2,800
1829 F TENNIS	-	-	-	-	-	1,500	-	-	1,500
1845 M BASKETBALL	-	-	800	-	-	500	-	-	1,300
1850 M FOOTBALL	-	-	4,000	-	-	4,000	-	3,500	11,500
<b>SRE TOTAL</b>	2,000	-	7,400	-	500	13,500	-	7,900	\$ 31,300
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2122 COUNSELING SERVICES	49,500	13,927	-	-	-	-	-	-	\$ 63,427
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	403	-	-	-	403
<b>SRE TOTAL</b>	49,500	13,927	-	-	403	-	-	-	\$ 63,830
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	14,877	-	-	-	\$ 14,877
<b>SRE TOTAL</b>	-	-	-	-	14,877	-	-	-	\$ 14,877
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	89,500	20,820	300	800	4,000	3,400	2,000	300	\$ 121,120
<b>SRE TOTAL</b>	89,500	20,820	300	800	4,000	3,400	2,000	300	\$ 121,120
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	9,441	-	-	-	\$ 9,441
2516 FINANCIAL ACCOUNTING SVCS	26,500	10,222	-	-	-	-	-	-	36,722
<b>SRE TOTAL</b>	26,500	10,222	-	-	9,441	-	-	-	\$ 46,163
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	-	-	4,540	31,300	-	12,200	68,000	6,500	\$ 122,540
<b>SRE TOTAL</b>	-	-	4,540	31,300	-	12,200	68,000	6,500	\$ 122,540
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	3,767	-	-	-	\$ 3,767
2820 COMMUNICATION SERVICES	-	-	-	-	487	-	-	-	487
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	14,926	-	-	-	14,926
2850 RISK MANAGEMENT SERVICES	-	-	-	-	12,421	-	-	-	12,421
<b>SRE TOTAL</b>	-	-	-	-	31,601	-	-	-	\$ 31,601
<b>GRAND TOTAL</b>	\$ 347,500	\$ 97,245	\$ 15,940	\$ 43,067	\$ 196,219	\$ 54,600	\$ 70,000	\$ (27,188)	\$ 797,383

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.



## Peak to Peak Charter School

### \$13,689,179

	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,881,074	\$ 1,832,615	\$ 300,668	\$ 288,620	\$ 386,283
REVENUE:					
Transfer from General Fund	\$ 9,487,935	\$ 10,208,017	\$ 11,098,849	\$ 11,782,680	\$ 11,524,517
Capital Reserve Allocation	231,085	256,229	246,890	148,237	-
Fundraising Revenue	-	-	-	-	435,000
Athletic Fees	7,604	175	-	-	225,000
Instructional Fees	-	-	-	-	140,000
Miscellaneous Revenue	16,419	13,073	904,500	481,456	843,992
Tuition	-	-	11,341	7,808	-
CDE Capital Construction	251,762	150,908	147,102	135,969	134,387
TOTAL REVENUE	\$ 9,994,805	\$ 10,628,402	\$ 12,408,682	\$ 12,556,150	\$ 13,302,896
TOTAL RESOURCES	<u>\$ 11,875,879</u>	<u>\$ 12,461,017</u>	<u>\$ 12,709,350</u>	<u>\$ 12,844,770</u>	<u>\$ 13,689,179</u>
EXPENDITURES:					
Salaries	\$ 4,320,630	\$ 4,947,155	\$ 5,605,842	\$ 5,799,612	\$ 6,210,550
Benefits	941,195	1,114,126	1,362,288	1,479,944	1,725,971
Purchased Services	1,951,457	1,994,980	2,062,378	2,058,826	1,974,958
Purchased Services from District	2,121,041	2,340,760	2,448,531	2,402,568	2,224,942
Supplies	501,665	670,343	706,092	610,862	825,200
Property and Equipment	149,421	1,027,234	171,532	46,955	27,800
Other Uses	57,855	65,751	64,067	59,720	304,956
TOTAL EXPENDITURES	\$ 10,043,264	\$ 12,160,349	\$ 12,420,730	\$ 12,458,487	\$ 13,294,377
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>394,802</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 10,043,264</u>	<u>\$ 12,160,349</u>	<u>\$ 12,420,730</u>	<u>\$ 12,458,487</u>	<u>\$ 13,689,179</u>
ENDING BALANCE	<u>\$ 1,832,615</u>	<u>\$ 300,668</u>	<u>\$ 288,620</u>	<u>\$ 386,283</u>	<u>\$ -</u>
	2006-07	2007-08	2008-09	2009-10	2010-11
FUNDED STUDENT FTE:	1,251.0	1,303.5	1,369.3	1,393.6	1,414.6



**Peak to Peak Charter School** (continued)

**Service (SRE) Budgets by Object**

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2010-11 REVISED BUDGET
<b>PROGRAM</b>									
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	1,209,388	328,049	-	12,000	1,000	19,000	-	1,000	\$ 1,570,437
0020 GEN MIDDLE EDUCATION	1,039,739	291,658	-	12,000	1,000	20,000	-	1,000	1,365,397
0030 GEN HIGH SCHOOL EDUCATION	1,468,380	393,968	-	12,000	282,976	23,700	-	493,017	2,674,041
0031 PUPIL SERVICES	-	-	-	7,500	-	-	-	-	7,500
0070 TALENTED AND GIFTED	30,192	8,325	-	-	17,069	500	-	-	56,086
0080 LIBRARY INSTRUCTION	-	-	-	-	-	6,000	-	-	6,000
0090 OTHER GEN EDUCATION	27,750	4,551	-	-	-	51,050	-	-	83,351
0098 SCHOOL WIDE PROGRAMS	-	-	-	-	-	1,000	-	-	1,000
0220 DESIGN	-	-	-	-	-	1,000	-	-	1,000
0230 CRAFTS	-	-	-	-	-	1,200	-	-	1,200
0290 OTHER ART PROGRAMS	-	-	-	-	-	1,000	-	-	1,000
0500 LANG ARTS- ENGLISH	-	-	-	-	-	750	-	-	750
0510 LANGUAGE SKILLS	-	-	-	-	-	9,200	-	-	9,200
0511 READING	-	-	-	-	-	3,500	-	-	3,500
0550 SPEECH	-	-	-	-	-	1,000	-	-	1,000
0600 FOREIGN LANGUAGES	-	-	-	-	-	500	-	-	500
0800 PHYSICAL CURRICULUM	-	-	-	-	-	500	-	-	500
0830 PHYSICAL EDUCATION	-	-	-	-	-	1,000	-	-	1,000
1100 MATHEMATICS	-	-	-	-	-	10,800	-	-	10,800
1200 MUSIC	-	-	-	-	-	2,000	-	-	2,000
1300 NATURAL SCIENCE	-	-	-	-	-	17,900	-	-	17,900
1600 COMPUTER TECHNOLOGY	15,262	2,472	-	-	-	20,000	20,000	-	57,734
<b>SRE TOTAL</b>	<b>3,790,711</b>	<b>1,029,023</b>	<b>-</b>	<b>43,500</b>	<b>302,045</b>	<b>191,600</b>	<b>20,000</b>	<b>495,017</b>	<b>\$ 5,871,896</b>
<b>SRE 12 SPECIAL EDUCATION</b>									
1700 SPECIAL EDUCATION	136,411	56,728	-	-	1,418,050	2,000	-	(191,061)	\$ 1,422,128
<b>SRE TOTAL</b>	<b>136,411</b>	<b>56,728</b>	<b>-</b>	<b>-</b>	<b>1,418,050</b>	<b>2,000</b>	<b>-</b>	<b>(191,061)</b>	<b>\$ 1,422,128</b>
<b>SRE 14 COCRRICULAR ED/ATHLETICS</b>									
1800 COCRRICULAR ACTIVITIES	103,208	-	-	-	-	-	-	-	\$ 103,208
1808 INTRAMURALS - GENERAL	-	-	-	-	-	195,000	-	-	195,000
1930 HIGH SPONSOR STUDENT ACT	-	14,185	-	-	-	-	-	-	14,185
<b>SRE TOTAL</b>	<b>103,208</b>	<b>14,185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195,000</b>	<b>-</b>	<b>-</b>	<b>\$ 312,393</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2122 COUNSELING SERVICES	281,879	85,713	-	-	-	27,100	-	-	\$ 394,692
2139 OTHER HLTH SVCS-MEDICAID	-	-	-	-	-	1,000	-	-	1,000
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	4,538	-	-	-	4,538
<b>SRE TOTAL</b>	<b>281,879</b>	<b>85,713</b>	<b>-</b>	<b>-</b>	<b>4,538</b>	<b>28,100</b>	<b>-</b>	<b>-</b>	<b>\$ 400,230</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	1,699	-	-	-	\$ 1,699
2213 STAFF DEVELOPMENT	-	-	-	-	7,000	-	-	-	7,000
2214 EVALUATION INSTRUCT SVCS	-	-	-	-	-	10,000	-	-	10,000
2219 LEARNING MATERIALS CENTER	-	-	-	-	-	6,000	-	-	6,000
2222 LIBRARY SUPPORT SVCS	116,951	41,953	-	-	-	-	-	-	158,904
2234 SUPERVISION OF ATHLETIC PROGRAMS	17,637	8,673	-	-	-	-	-	-	26,310
<b>SRE TOTAL</b>	<b>134,588</b>	<b>50,626</b>	<b>-</b>	<b>-</b>	<b>8,699</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>\$ 209,913</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	140,207	-	-	-	\$ 140,207
2311 ADMIN BOE BOARD OF EDUC	-	-	13,900	-	-	-	-	-	13,900
2315 LEGAL SERVICES	-	-	9,000	-	-	-	-	-	9,000
2322 COMMUNITY RELATIONS SRVCS	26,356	9,216	-	-	-	-	-	-	35,572
<b>SRE TOTAL</b>	<b>26,356</b>	<b>9,216</b>	<b>22,900</b>	<b>-</b>	<b>140,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 198,679</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2410 PRINCIPAL'S OFFICE	-	-	-	-	6,000	22,000	-	1,000	\$ 29,000
2426 PRNCL DISCRETIONARY FUND	-	-	-	-	-	50,000	-	-	50,000
2427 SCHOOL MNGD COMPENSATION	1,218,918	303,786	-	-	-	-	-	-	1,522,704
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	-	3,200	-	-	3,200
<b>SRE TOTAL</b>	<b>1,218,918</b>	<b>303,786</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>75,200</b>	<b>-</b>	<b>1,000</b>	<b>\$ 1,604,904</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	121,415	-	-	-	\$ 121,415
2510 BUSINESS/FISCAL SERVICES	73,665	22,422	-	-	-	-	-	-	96,087
2516 FINANCIAL ACCOUNTING SVCS	-	-	15,000	-	-	-	-	-	15,000
<b>SRE TOTAL</b>	<b>73,665</b>	<b>22,422</b>	<b>15,000</b>	<b>-</b>	<b>121,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 232,502</b>



## **Peak to Peak Charter School** (continued)

### **Service (SRE) Budgets by Object** (continued)

<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	247,795	79,605	11,065	1,719,268	120,200	271,300	7,800	-	\$ 2,457,033
2620 ENVIRONMENTAL SERVICES	-	-	8,525	-	-	-	-	-	8,525
<b>SRE TOTAL</b>	247,795	79,605	19,590	1,719,268	120,200	271,300	7,800	-	\$ 2,465,558
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	48,437	-	-	-	\$ 48,437
2820 COMMUNICATION SERVICES	-	-	-	-	2,500	-	-	-	2,500
2830 HUMAN RESOURCES	-	-	8,000	-	2,966	8,000	-	-	18,966
2832 RECRUITMENT/PLACEMENT SVC	-	-	4,000	-	-	-	-	-	4,000
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	191,943	38,000	-	-	229,943
2850 RISK MANAGEMENT SERVICES	-	-	-	-	642	-	-	-	642
<b>SRE TOTAL</b>	-	-	12,000	-	246,488	46,000	-	-	\$ 304,488
<b>SRE 31 OTHER SUPPORT SERVICES</b>									
3100 FOOD SERVICES OPERATIONS	117,435	39,101	-	-	-	-	-	-	\$ 156,536
<b>SRE TOTAL</b>	117,435	39,101	-	-	-	-	-	-	\$ 156,536
<b>SRE 33 ENTERPRISE OPERATIONS</b>									
3300 COMMUNITY SERVICES	50,158	19,295	-	-	-	-	-	-	\$ 69,453
3338 KINDERGARTEN ENRICHMENT	29,427	16,270	-	-	-	-	-	-	45,697
<b>SRE TOTAL</b>	79,585	35,565	-	-	-	-	-	-	\$ 115,150
<b>GRAND TOTAL</b>	\$ 6,210,551	\$ 1,725,970	\$ 69,490	\$ 1,762,768	\$ 2,367,642	\$ 825,200	\$ 27,800	\$ 304,956	\$ 13,294,377

**Note:** Total budgeted expenditures of objects (e.g. 100s, 200s, etc.) may differ from the respective fund summary totals (on previous page), due to realignment of expenditures. In total, budgeted expenditures adopted, remain unchanged.

## INFORMATIONAL SECTION

IMPLEMENTATION OF THE NEW CENTURY GRADUATE VISION .....	292
ACHIEVEMENTS TOWARD 2012 DISTRICT GOALS .....	293
A GENERATION OF COLORADO SCHOOL FINANCE .....	300
PER PUPIL EXPENDITURES .....	303
STUDENT ENROLLMENT .....	304
ENROLLMENT AND STUDENT FTE BY LEVEL .....	304
ALL SCHOOLS CLASS SIZE VS. STUDENT-TEACHER RATIO .....	305
ELEMENTARY CLASS SIZE VS. STUDENT-TEACHER RATIO .....	306
ELEMENTARY CLASS SIZE IN GRADES K-1 COMPARED TO GRADES 2-5 .....	306
STUDENT-TEACHER RATIOS .....	307
AUTHORIZED FTE HISTORY SUMMARY – ALL FUNDS .....	308
ENROLLMENT PROJECTIONS .....	311
ALL FUNDS 3-YEAR PROJECTIONS .....	315
APPENDICES .....	339
GLOSSARY .....	385
ACRONYM REFERENCE .....	397



## **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 35 members charged with identifying the skills, knowledge, and personal characteristics of future BVSD 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/ncg>

### From Vision to Action: Ensuring New Century Graduates

Integration of the "New Century Graduate" vision continued in 2009-10 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 for 2009-10 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 was 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 2010 Accomplishments**

The eighth 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 2010 consisted of 1,989 graduating seniors who are going exciting places and doing great things!
- This class included 25 National Merit Scholar finalists.
- Most would attend college. Some planned to travel, join the military, or enter the workforce.

We are very proud of our graduating class of 2010.



## Achievements Toward 2012 District Goals

In the fall of 2007, the BVSD Board of Education unanimously adopted three specific and measurable goals for district improvement for the following five school years in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our almost 29,000 students the BVSD promise of excellence and equity as they strive to become Boulder Valley School District New Century Graduates.

### BVSD Achievement Goal

This goal establishes a specific set of measurable academic expectations through the 2011-12 school year to be reported on annually to the board and public. During the 2009-10 school year, a highlight in BVSD achievement was the improvement in ACT performance in all areas except reading, which held steady compared to 2009 scores. This year's gains put the district's five-year goals for ACT performance well within reach. The ACT is taken by all BVSD juniors and is an important final measure of student achievement. Other achievement measures did not see much change overall, with gains by some levels cancelled out by losses at other levels so that the all-BVSD scores ended up either the same as or slightly lower than last year. This was the case in all four CSAP content areas and in all district content areas except World Languages which saw slight gains at all levels.

Following are the specific achievement goal *expectations* with our **results** for the 2009-10 school year toward improving the next four years by 2012:

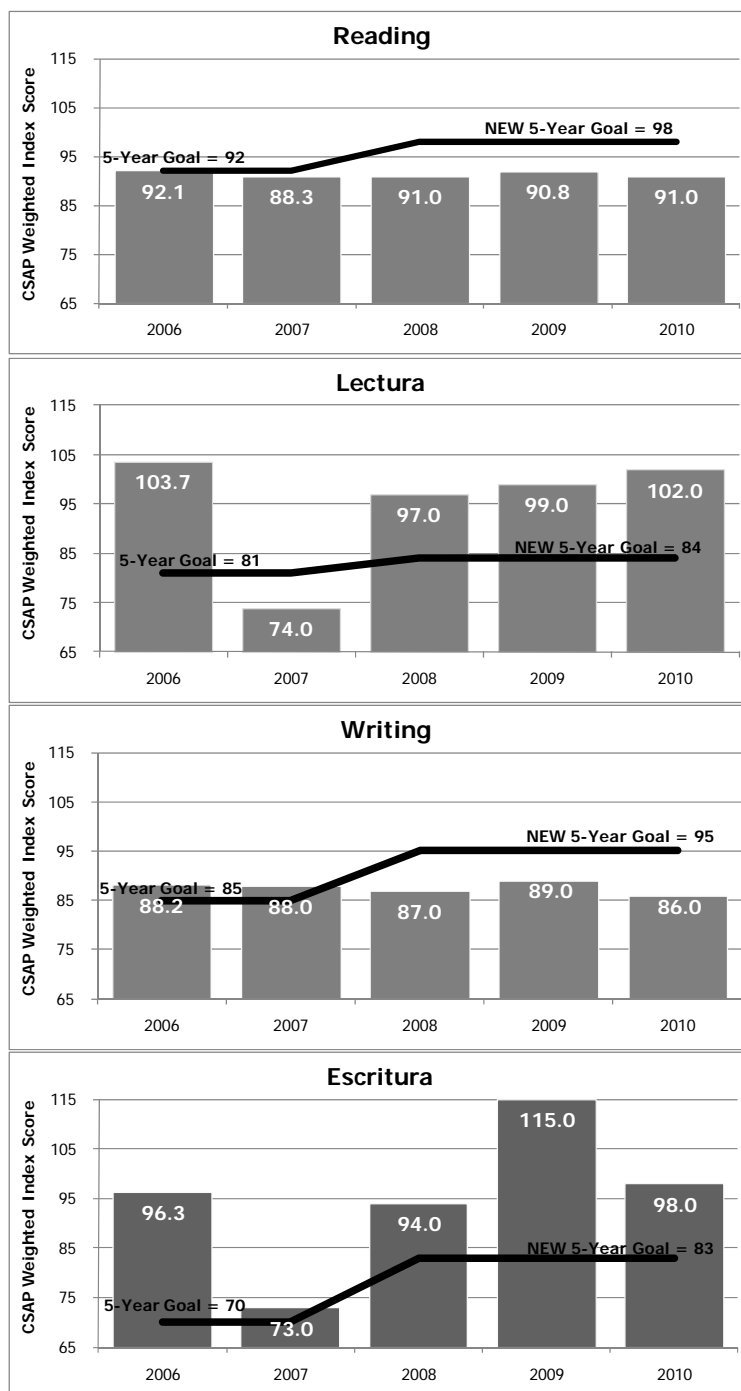
#### CSAP

##### Reading

- All district weighted index **CSAP: 91**, Loss of 1 point; goal is *98*
- District weighted index – Lectura: **5-year goal exceed**, Gained 3 points; weighted index score of **102**; goal is *84*
- Students in grades 3-5 weighted index – **CSAP: 90**, Loss of 3 points; goal is *98*
- Students in grades 6-8 weighted index – **CSAP: 95**, Gain 0 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 86**, Loss of 2 points; goal is *97*

##### Writing

- All district weighted index - **CSAP: 86**, Loss of 3 points; goal is *95*
- District weighted index – Escritura: **5-year goal exceeded**, Loss of 17 points; weighted index score of **98**; goal is *83*
- Students in grades 3-5 weighted index - **CSAP: 87**, Loss of 3 points; goal is *94*
- Students in grades 6-8 weighted index - **CSAP: 91**, Loss of 3 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 80**, Loss of 2 points; goal is *92*



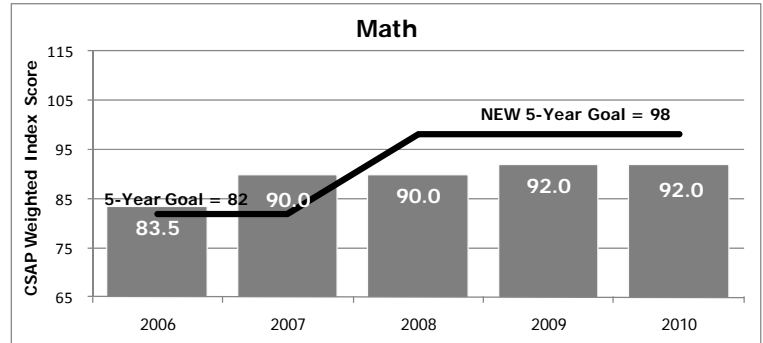


## Achievements Toward 2012 District Goals (continued)

### BVSD Achievement Goal (continued)

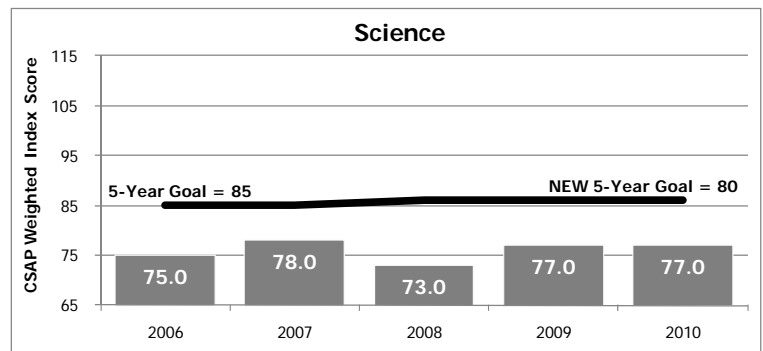
#### Mathematics

- All district weighted index - **CSAP: 92**, Gain of 0 points; goal is *98*
- Students in grades 3-5 weighted index - **CSAP: 108**, Gain of 2 points; goal is *112*
- Students in grades 6-8 weighted index - **CSAP: 93**, Loss of 3 points; goal is *101*
- Students in grades 9-10 weighted index – **CSAP: 66**, Gain of 0 points; goal is *75*



#### Science

- All district weighted index - **CSAP: 77**, Gain of 0 points; Goal is *80*
- Students in grade 5 weighted index - **CSAP: 91**, Gain of 2 points; goal is *92*
- Students in grade 8 weighted index - **CSAP: 77**, Gain of 1 point; goal is *82*
- Students in grade 10 weighted index – **CSAP: 64**, Loss of 2 points; goal is *67*



#### ACT Test Performance

##### Grade 11 Students

- ACT composite scores: **22.6**, Gain of 0.4 points; goal is *22.9*
- Mathematics ACT scores: **22.5**, Gain of 0.4 points; goal is *23.1*
- Reading ACT scores: **22.9**, Gain of 0 points; goal is *23.4*
- English ACT scores: **22.1**, Gain of 0.7 points; goal is *22.2*
- Science ACT scores: **22.3**, Gain of 0.4 points; goal is *22.5*

Note: ACT scores will increase at twice the rate of the district by .4 points per year.

#### Graduation Rate

- All district graduation rate: **89.2**, Loss of 0.8 points; goal is *90.7*

Note: 2008-09 data

#### Music

- The percentage of BVSD students proficient or higher: **89.4**, Loss of 0.5 points; goal is *95*
- The percentage of elementary students proficient or higher: **89.7**, Loss of 1.5 points; goal is *97*
- The percentage of middle level students proficient or higher: **90.9**, Loss of 8.0 points; goal is *90*
- The percentage of high school students proficient or higher: **82.7**, Loss of 7.5 points; goal is *96*

#### Social Studies

- The percentage of BVSD students proficient or higher: **80.0**, Loss of 0.4 points; goal is *86*
- The percentage of middle level students proficient or higher: **82.3**, Loss of 3.2 points; goal is *92*
- The percentage of high school students proficient or higher: **78**, Gain of 2 points; goal is *84*

Note: The baseline and goal were updated for district content area assessments in 2008

#### Physical Education

- The percentage of BVSD students proficient or higher: **85.7**, Gain of 0.5 points; goal is 1 percent/year (07/08 baseline year)



## Achievements Toward 2012 District Goals (continued)

### BVSD Achievement Goal (continued)

#### Visual Arts

- The percentage of BVSD students proficient or higher: **96.0**, Loss of .2 points from prior year; Goal is 96; 5-year goal attained
- The percentage of elementary students reaching advanced: **71.8**, Gain of 1.7 points; Goal is 79
- The percentage of middle level students proficient or higher: **94.5**, Loss of 2.3 points from previous year; goal is 95
- The percentage of high school students proficient or higher: **91.8**, Gain of 5.0 points; goal is 93

#### World Languages

- The BVSD students proficient or higher on district world language assessments: **85.8**, Gain of 1.2 points; Goal is 89
- The Level 1 students advanced on district world language listening assessments: **61.4**, Gain of 2.5 points; Goal is 71
- The Level 2 students proficient or higher on district world language speaking assessments: **74.0**, Gain of 1.1 points; Goal is 74; 5-year goal attained
- The Level 3 students proficient or higher on district world language reading assessments: **89.0**, Gain of 2.2 points; goal is 77; 5-year goal exceeded
- The Level 4 students proficient or higher on district world language writing assessments: **73.9**, Gain of 11.9 points; Goal is 68; 5-year goal exceeded

### BVSD Equity Goal

*During the five years of 2007-2012, BVSD will narrow the achievement gap in all content areas as shown in CSAP Weighted Index Scores, content area assessments, ACT, and graduation rates:*

Much as was the case with BVSD's achievement goal in 2009-10, most areas measured for the equity goal reflected slight losses or stayed the same as last year. ACT performance was also a highlight for the equity goal, however -- ACT composite performance scores improved in three of the targeted groups of traditionally underserved students. These groups have been identified as: English home language Latino students, English language learners, students receiving meal assistance, and identified special education students. Other achievement measures did not see much improvement overall; losses were noted for most groups in most areas, with the exception of physical education and world languages. Graduation rates of all targeted groups went up between 0.8 and 2.1 points, but the all district graduation rate went down 0.8 percent between 2008 and 2009. The dropout rate for Latinos also continued to improve in 2008-09 -- 4.9 percent compared to 5.3 percent in 2007-08. (Note that graduation rates are finalized one year after the actual year of graduation.)

*CSAP matched group percentile score gains will exceed the district average performance.*

As measured using median growth percentiles, ELL reading growth declined from 2009 but exceeded the district average in 2010. In all other content areas, the median growth percentiles for all groups were lower than the district average performance.

Specific Equity Goal expectation is for each group's (ELL, identified special education, students receiving meal assistance, and Latino English home language students) gain to exceed the district's average performance gain.

### CSAP

#### Reading

- All district average growth - **50**
- Latino English Home Language Students – **43**; 3 point loss from prior year; Goal is 50
- English Language Learners – **51**; 1 point lost from prior year; Goal is 50; 5-year goal attained
- Student Receiving Meal Assistance – **46**; no gain or loss from prior year; Goal is 50
- Identified Special Education Students – **43**; 6 point loss from prior year; Goal is 50



## Achievements Toward 2012 District Goals (continued)

### BVSD Equity Goal (continued)

#### Writing

- All district average growth - **53**
- Latino English Home Language Students – **46**; 3 point gain from prior year; Goal is *53*
- English Language Learners –**50**; 5 point loss from prior year; Goal is *53*
- Student Receiving Meal Assistance – **46**; 4 point loss from prior year; Goal is *53*
- Identified Special Education Students – **41**; 1 point loss from prior year; Goal is *53*

#### Mathematics

- All district average growth - **54**
- Latino English Home Language Students – **47**; 2 point loss from prior year; Goal is *54*
- English Language Learners –**48**; 1 point loss from prior year; Goal is *54*
- Student Receiving Meal Assistance – **45**; 1 point gain from prior year; Goal is *54*
- Identified Special Education Students – **45**; no gain or loss from prior year; Goal is *54*

#### ACT Test Performance

ACT scores will increase at twice the rate of the district by .4 points per year.

- Latino English Home Language Students – **19.5**; gain of 0.7 points; goal is *22.4*
- English Language Learners –**12.5**; gain of 0.6 points; goal is *13.3*
- Student Receiving Meal Assistance – **16.1**; gain of 0.9 points; goal is *17.8*
- Identified Special Education Students – **15.7**; loss of 0.3 points; goal is *17.3*

#### Music

Non-CSAP Curriculum-based assessments results will increase at twice the rate of the district by 2 percentage points per year.

- Latino English Home Language Students – **88.1**; loss of 0.6 points; goal is *94.4*
- English Language Learners –**76.6**; loss of 3.4 points; goal is *86.7*
- Student Receiving Meal Assistance – **80.8**; loss of 0.8 points; goal is *92.6*
- Identified Special Education Students – **72.9**; loss of 0.1 points; goal is *86.4*

#### Social Studies

- Latino English Home Language Students – **65.2**; loss of 1.2 points; goal of *88.4*
- English Language Learners –**49.6**; loss of 4.8 points; goal of *59*
- Student Receiving Meal Assistance – **52.7**; gain of 1.0 points; goal is *72.4*
- Identified Special Education Students – **47.2**; loss of 0.6 points; goal is *60.6*

#### Physical Education

- Latino English Home Language Students – **75.7**; loss of 2.3 points; goal is *84.6*
- English Language Learners –**71.0**; gain of 3.1 points; goal is *70.3*; 5-year goal exceeded
- Student Receiving Meal Assistance – **71.4**; gain of 1.5 points; goal is *76.7*
- Identified Special Education Students – **63.5**; loss of 3.3 points; goal is *70.2*

#### Visual Arts

- Latino English Home Language Students – **90.8**; loss of 6.9 points; goal is *100*
- English Language Learners –**88.6**; gain of 0.7 points; goal is *96.3*
- Student Receiving Meal Assistance – **90.3**; loss of 2.0 points; goal is *99.5*
- Identified Special Education Students – **85.0**; loss of 4.7 points; goal is *96.4*

#### World Languages

- Latino English Home Language Students – **78.9**; gain of 0.2 points; goal is *94*
- English Language Learners –**88.4**; gain of .2 points; goal is *95*
- Student Receiving Meal Assistance – **79.8**; gain of 0.9 points; goal is *95*
- Identified Special Education Students – **69.3**; gain of 5.9 points; goal is *88*



## Achievements Toward 2012 District Goals (continued)

### BVSD Climate (Organizational) Goal

During the five years between 2007 and 2012, BVSD will create and sustain a safe and positive learning environment that protects and respects the rights of all individuals:

*All students will demonstrate an average annual increase of 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 2 percentage points over each of the next five years in favorable responses to school climate survey items related to student relationships with adults at school.*

Although not quite as strong as last year, gains were again made on most of the questions monitored for BVSD's climate goal. Overall, the desired three-year increase was attained in 14 of the 27 questions for students of color and in 20 of the 27 questions for all students. High school students of color continued to report improvements related to the respect and trust they feel with adults in the schools. Especially impressive gains were seen on nearly all questions for middle school students, the largest being "I feel respected by my teachers" (gains of 12 points for all students and 15 points for students of color) and "My teachers care about me" (gains of 12 points for all students and 13 points for students of color). Also, significantly more elementary students think their teachers like them – 78 percent of all elementary students AND of elementary students of color – with a full 13 percentage point increase among the students of color.

School Climate Survey results for	All Students					Students of Color				
	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change
<b>Elementary School students</b>										
My teachers like me	71	72	76	78	7	65	67	75	78	13
Adults treat me fairly	78	76	79	80	2	77	74	77	79	2
Adults I can talk to	78	78	80	81	3	79	78	81	83	4
Adults help with bully	64	65	67	68	4	69	68	70	71	2
Feelings not hurt by adult	61	60	61	64	3	61	62	62	66	5
Teacher wants me to do my best	95	96	97	96	1	94	95	96	96	2
I can ask my teacher for help	89	90	91	91	2	89	89	92	91	2
School Climate Survey results for	All Students					Students of Color				
	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change
<b>Middle School students</b>										
Adults at school I trust	69	73	76	78	9	66	69	72	73	7
Respected by my teachers	59	64	68	71	12	53	60	66	68	15
Ok for me to ask questions	77	79	82	84	7	72	75	80	80	8
Adults with whom I can talk	65	67	71	72	7	63	66	68	70	7
Not singled out by teachers	58	59	64	67	9	53	53	60	60	7
I feel trusted by adults	56	59	65	66	10	50	55	60	60	10
Not ignored by my teachers	60	63	68	70	10	56	57	64	64	8
Listened to by adults	54	57	61	63	9	51	53	58	59	8
My teachers care about me	51	56	62	63	12	45	50	59	58	13
Adults protect from	61	59	62	63	2	60	59	61	62	2
School Climate Survey results for	All Students					Students of Color				
	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change
<b>High School students</b>										
Adults at school I trust	71	69	74	73	2	61	60	68	67	6
Respected by my teachers	60	59	64	65	5	55	54	61	61	6
Ok for me to ask questions	79	77	81	82	3	71	70	74	76	5
Adults with whom I can talk	61	59	63	63	2	55	54	58	58	3
Not singled out by teachers	60	59	63	64	4	52	52	56	58	6
I feel trusted by adults	54	52	57	57	3	47	46	53	53	6
Not ignored by my teachers	61	59	63	64	3	53	51	55	57	4
Listened to by adults	52	50	55	56	4	47	46	51	51	4
My teachers care about me	49	47	53	52	3	44	40	48	47	3
Adults protect from	62	61	63	63	1	59	56	58	60	1

For details about the goals and how progress toward them will be measured, read the *BVSD Annual Report*.



## Achievements Toward 2012 District Goals (continued)

### Strategies

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

#### Maximize Learning & Achievement

All children will achieve academic success through high quality, challenging programs, research-based practices, supportive policies and committed people working together in a safe and nurturing environment.

#### Foster Collaboration & Partnerships

As part of a community that recognizes the importance of quality education for all students to the well-being of our neighborhoods, our economy, and the quality of life for our citizens, the district and its schools, the home, and the community collaborate to meet the educational and social needs of students and their families.

#### Value Diversity & Promote Understanding

The district ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

#### Manage Assets Responsibly

All district fiscal and facility resources are maximized to provide equitable, quality learning environments, while maintaining public confidence in management practices and results.

#### Provide a High- Quality, Committed Staff

A highly qualified, caring, committed, and diverse staff is recruited, supported, retained, supervised, and evaluated using strategies that focus on continuous improvement resulting in high levels of organizational performance.

#### Plan and Assess for Continuous Improvement

The district commits itself to continuous improvement and enhanced organizational effectiveness through comprehensive planning based on data-driven decision making, which is focused on the district's mission and strategic initiatives.

It is important to note that in pursuing the three district goals established by the board in 2007, the district is not dropping the six strategic priorities of previous years. These *strategic priorities* are now *key strategies* interwoven on a school and district administrative level in the attainment of the three new measurable five-year Boulder Valley School District achievement, equity, and climate (organization) goals. Further information on the district's initiatives can be found on the district's website at <http://bvsd.org/equity/Pages/initiativedefinitions.aspx>.

### In Conclusion

Now that BVSD is three years along the way toward the five-year goals set by the Boulder Valley Board of Education in November 2007, it is clear that good progress is being made in some areas and not in others. Impressive gains have been made toward the climate goal, for instance, particularly in BVSD middle schools. As measured by the annual School Climate Survey, students at all levels report that they are feeling a higher level of respect and trust with the adults in their schools. If those relationships are positive, students are more willing to engage in learning at higher levels.

ACT scores have improved for nearly all BVSD student groups over the past three years, with the exception of Latino students whose home language is English. Given the importance of this statewide measure as a nearly final indication of students' academic achievement, the district is encouraged that the overall educational experience of BVSD students is getting stronger. The all district graduation rate is 3.5 percentage points higher than it was three years ago, which is also encouraging.



## **Achievements Toward 2012 District Goals** (continued)

### **In Conclusion** (continued)

The main area in which progress has not yet been made is CSAP scores in most content areas with the exception of the Lectura reading and Escriture writing assessments taken by bilingual elementary English language learners. BVSD students have performed very well on those two assessments. Small, steady gains at all levels have also been realized in math and science. Both gains and losses have been seen on district assessments in other content areas (e.g., music, social studies, physical education, visual arts, and world languages). During the next two years, the district is optimistic that progress can and will be made in CSAP and district assessment performance as the relatively new standards-based Curriculum Essentials Documents are more thoroughly implemented in all grade levels and content areas.

BVSD is committed to reaching its achievement, equity and climate goals for the benefit of each student.



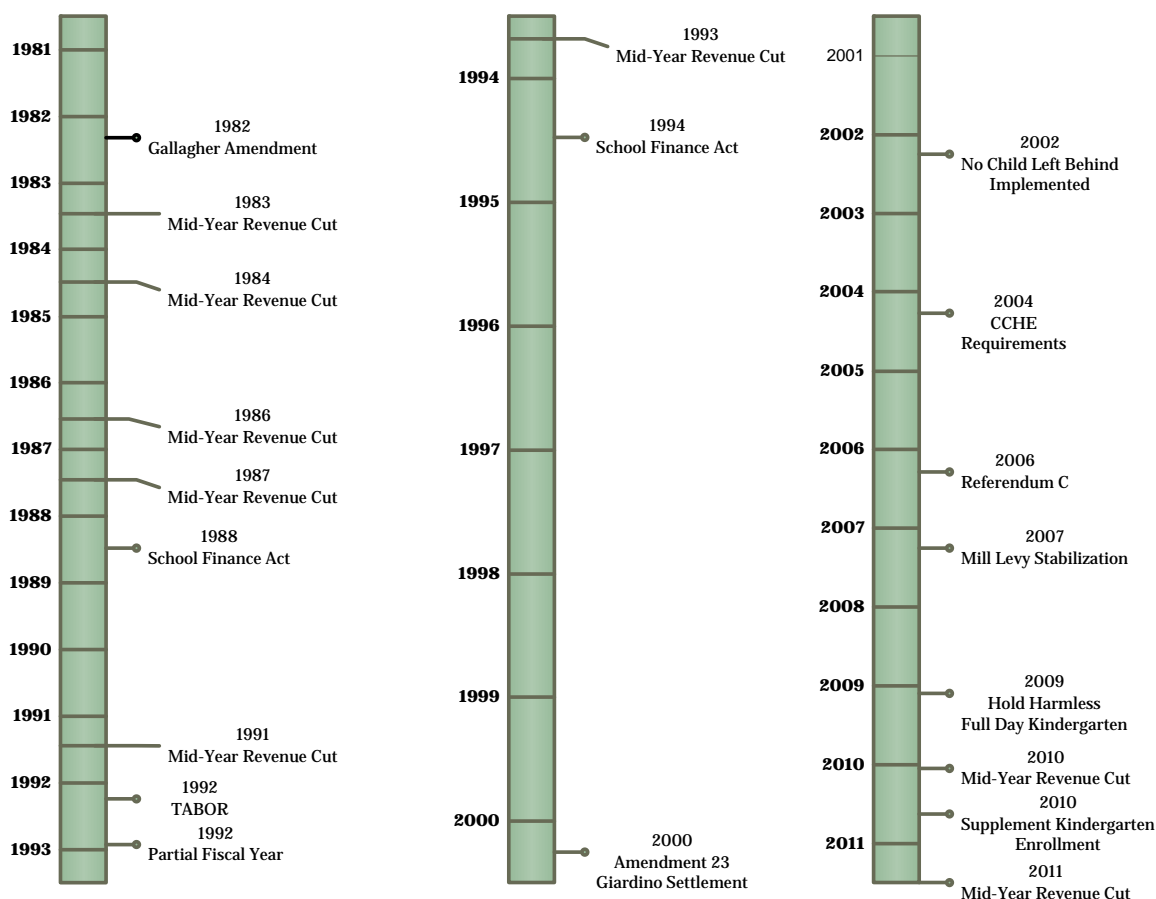
## A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 29 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.

### Timeline of Colorado School Finance & Education Reform 1981 – 2011

#### Addressing Mandates:

New Content Standards; District Accreditation; Expanded Choice Legislation; Basic Literacy Act; School Accountability Reports (SAR's); Safe Schools Act; Student Identification / Data Warehouse; CSAP Testing; Change Special Ed Funding; BEST; Declining Enrollment; TBD – Stimulus Funding



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

1982 – 1993

1988 – 2000

1998 - 2011

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

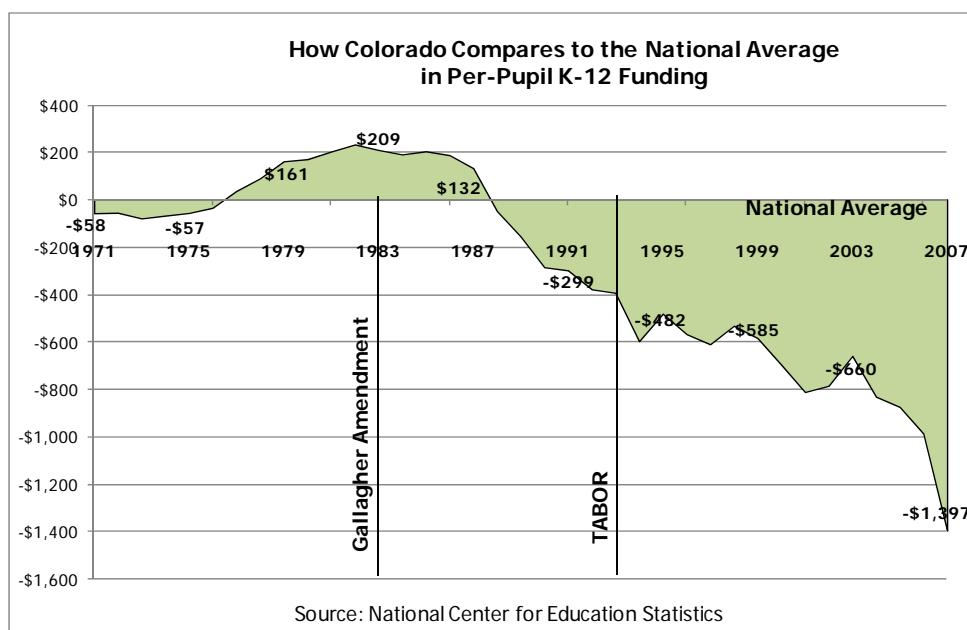


## A Generation of Colorado School Finance (continued)

### 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.



### 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)**

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 – Present**

From 1998 to 2011, 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)
- 2010 Ballot Measure 3A (\$22,500,000 for restoring critical budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs in fiscal year 2011-12)

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 BVSD's per pupil expenditures since 2001. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), 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.

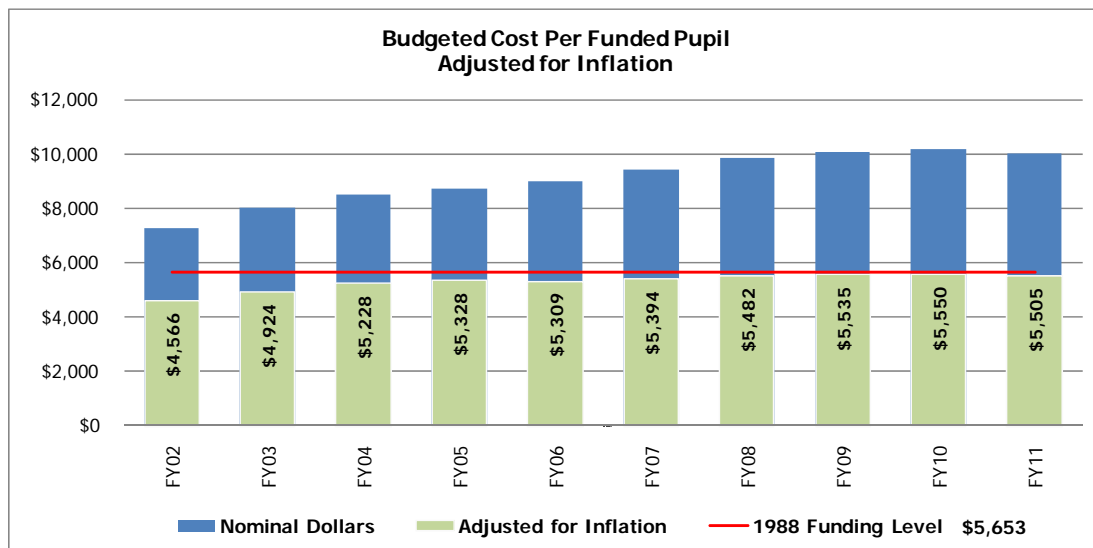
On an inflation-adjusted basis, the BVSD still spends less per student than its 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage.

The district will not reach 1988 levels before Amendment 23 sunsets at the end of the 2010-11 fiscal year, even with the 1991, 1998, 2002, and 2005 overrides. Without these additional overrides, per pupil expenses in 2010-11 would be \$1,404 less than the current budgeted cost per funded pupil. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09	09-10 FY10	10-11 FY11
Budgeted Funded Pupil Count		26,774	26,716	26,396	26,712	26,799	26,918	27,165	27,492	27,714	28,137
* Operating Expenditures (in Thousands)		194,994	213,578	223,609	233,336	240,886	253,045	266,809	277,267	281,659	281,143
* Cost Per Funded Pupil		\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163	\$9,992
CPI -U		183.20	186.45	186.10	188.30	194.45	200.18	205.77	209.26	210.32	208.45
Denver-Boulder Area Index (Base/CPI-U)		0.63	0.62	0.62	0.61	0.59	0.57	0.56	0.55	0.55	0.55
Adjusted Cost		4,566	4,924	5,228	5,328	5,309	5,394	5,482	5,535	5,550	5,505

\* 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/>

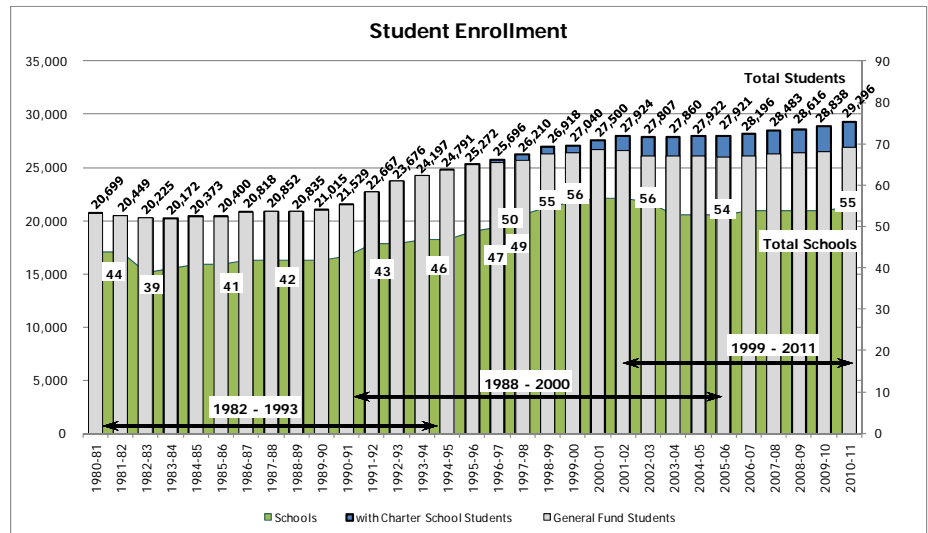
## Student Enrollment

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 1990 and 2000 the district posted steady enrollment growth increasing 25 percent and averaging close to 3 percent per year through the period. During 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 BVSD opened and later in 2003 the district decreased the total number of schools for the first time in decades.

From 2001 to 2011, total district enrollment flattens out averaging 0.6 percent increase annually while growth in charter school students steadily increases averaging 11.7 percent annually during the same period.

In 2011, Boulder Valley School District opened Boulder Universal (BU) that is now part of a new and innovative way to deliver curriculum and instruction through courses taken over the internet. Although the coursework is delivered via the internet, students engage and interact with an actual teacher and classmates from across the country in a virtual setting.



## Enrollment and Student FTE by Level

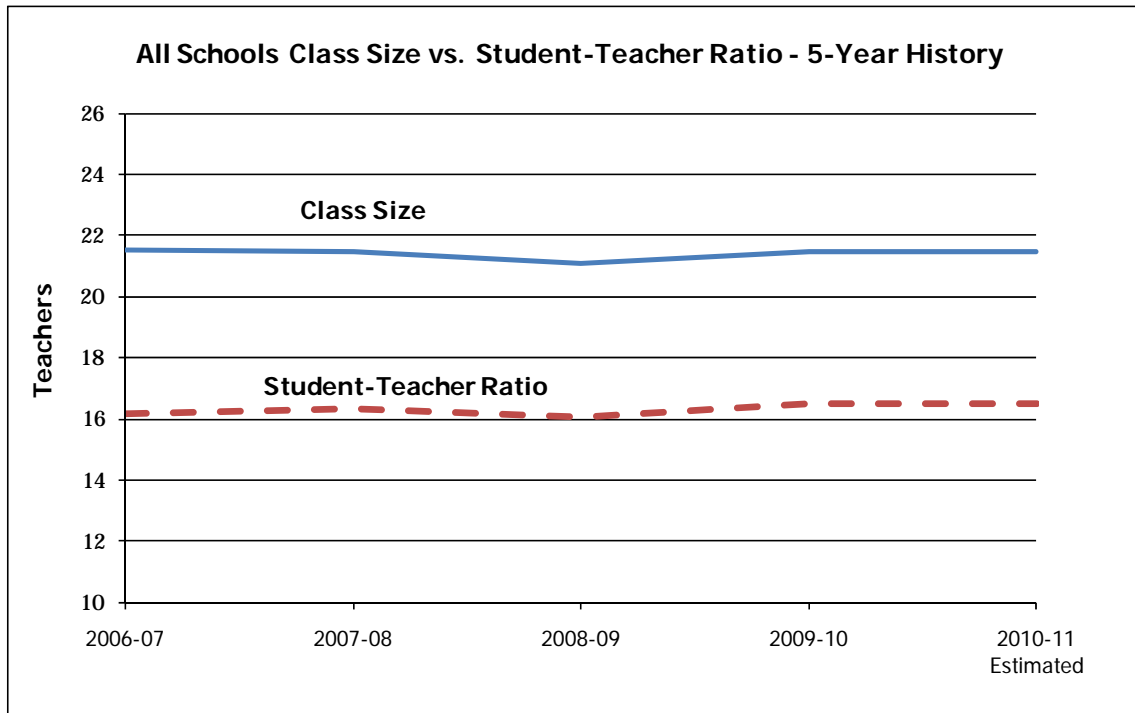
The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent (FTE) students. The pupil count is held on October 1, it accounts for preschool and part-time first through twelfth grade students as half-time and kindergarten students as 0.58 FTE within the fiscal year for which funding is received.

		Oct-06	Oct-07	Oct-08	Oct-09	Oct-10
		Actual	Actual	Actual	Submitted	Projected
<b>Student Enrollment</b>						
K-12		27,798	28,087	28,171	28,344	28,797
Pre-K		398	396	445	494	499
<b>Total Enrollment</b>		<b>28,196</b>	<b>28,483</b>	<b>28,616</b>	<b>28,838</b>	<b>29,296</b>
		FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
		Actual	Actual	Actual	Submitted	Projected
<b>Student FTE</b>						
Elementary		11,147.0	11,331.0	11,658.2	11,716.8	12,024.7
Middle		6,324.0	6,385.5	6,356.0	6,576.0	6,533.0
Senior		9,155.5	9,205.0	9,142.0	9,109.0	9,233.0
Other		288.0	301.0	299.0	271.5	346.5
<b>Total FTE</b>		<b>26,914.5</b>	<b>27,222.5</b>	<b>27,455.2</b>	<b>27,673.3</b>	<b>28,137.2</b>
Change from Prior Year		173.5	308.0	232.7	218.1	463.9
% change from Prior Year		0.65%	1.14%	0.85%	0.79%	1.68%



## All Schools Class Size vs. Student-Teacher Ratio

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u> <u>Estimated</u>
Class Size - All Grades	21.55	21.45	21.08	21.47	21.47
Student Teacher Ratio	16.17	16.34	16.06	16.52	16.52



**Notes for Class Size:**

- Kindergarten is based on .5 FTE and as of 08-09 Kindergarten FTE adjusted due to full day program at Columbine, Pioneer, Sanchez, and University Hill elementary schools.
- Specialists are not included at elementary (Art, Music, PE, CLIP, Title I, ESL, or Special Education). Literacy teachers are not included in class size.
- Middle teachers do not include Halcyon or Special Education.
- High school enrollment adjusts for part-time students and do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Tec, Teen Parenting, or Special Education teachers.
- Charter Schools are not included.

The blend of diversity found in the BVSD also means our students arrive in the classrooms with varying levels of readiness-to-learn. We recognize that world class education does not come in a one-size-fits-all package therefore BVSD targets resources where they can make the greatest gains for the students in greatest need. This includes providing teachers for targeted instruction in specific academic areas such as literacy, English as a second language, Title I, the Collaborative Literacy Intervention Project (CLIP), and special education. By having these specialized teachers work with small groups of students, the district is able to boost student skills in these areas and keep its student-teacher ratio very competitive.

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 - one of which is class size. That mix also includes having high quality teachers, strong parental support, adequate facilities, and ongoing professional development. It is this mix of strategies that has resulted in Boulder Valley School District's top state academic performance over the years. A look at the district's average class size shows one portion of the picture when looking at instructional strategies for improvement.



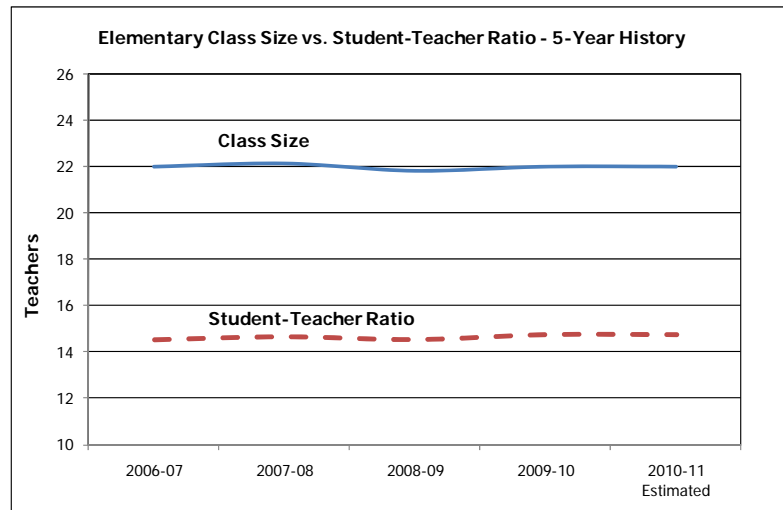
## Elementary Class Size vs. Student-Teacher Ratio

### Class Size - Elementary

2006-07	22.00
2007-08	22.12
2008-09	21.84
2009-10	22.00
2010-11	22.00
Estimated	

### Student - Teacher Ratio

2006-07	14.51
2007-08	14.65
2008-09	14.52
2009-10	14.75
2010-11	14.75
Estimated	



Notes for Class Size: Kindergarten is based on .5 FTE, Charters are not included, Literacy teachers are not included in Class Size.

The district has focused on literacy improvement at the elementary level and concentrated funding in this area. These targeted resources have translated into additional teachers including:

- 3.85 CLIP teachers,
- 29.60 English as a second language teachers,
- 40.00 Literacy teachers (includes referendum and Struggling Reader),
- 68.10 Special education teachers, and
- 6.60 Title I teachers.

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 with the exception of 6.00 FTE English as second language teachers and 12.50 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 88.80 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

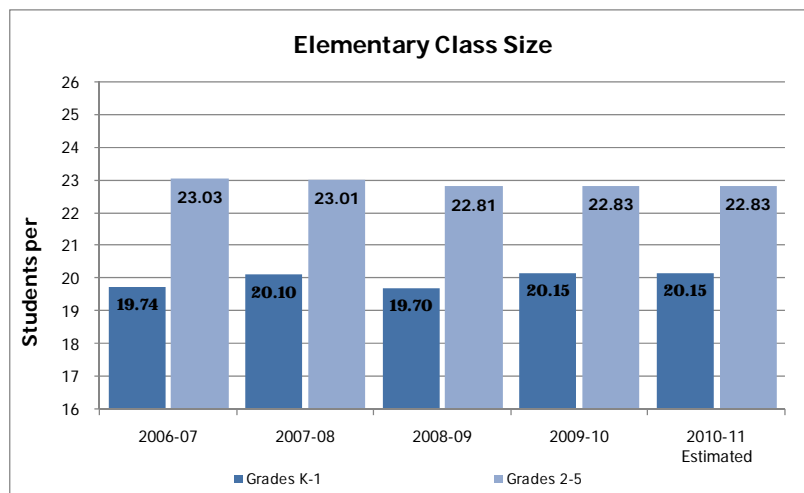
## Elementary Class Size in Grades K-1 compared to Grades 2-5

### Class Size - Grades K-1

2006-07	19.74
2007-08	20.10
2008-09	19.70
2009-10	20.15
2010-11	20.15
Estimated	

### Class Size - Grades 2-5

2006-07	23.03
2007-08	23.01
2008-09	22.81
2009-10	22.83
2010-11	22.83
Estimated	

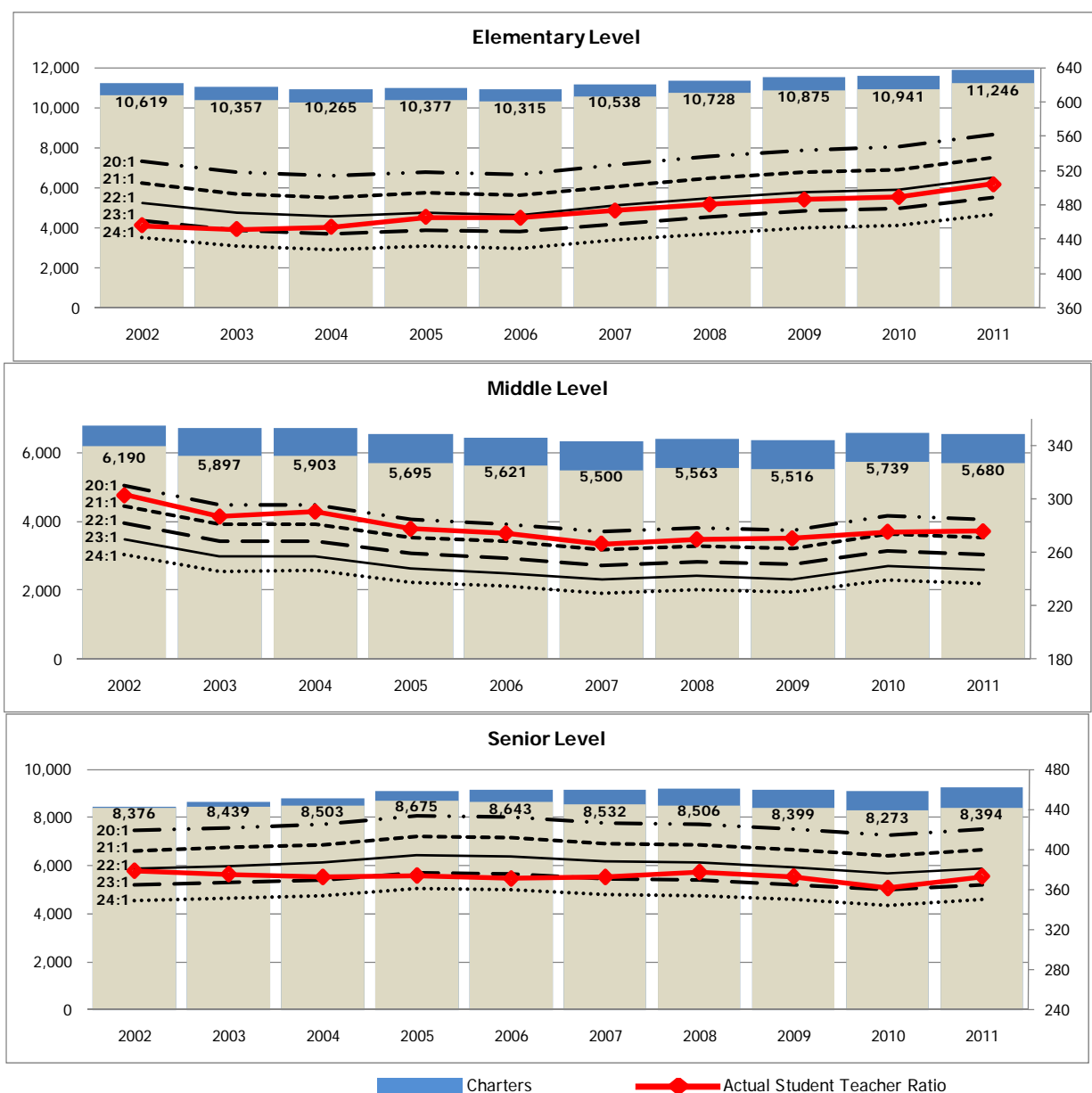




## Student-Teacher Ratios

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 92 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" of this document. 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.





## Authorized FTE History Summary – All Funds

Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position.

	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11
<b>GENERAL OPERATING FUND</b>					
101 CURR DEPT - ELEM LEVEL	27.520	8.310	8.741	8.172	7.610
102 RESERVES - ELEM LEVEL	6.658	5.782	1.969	4.675	16.469
103 IT RESERVES - ELEM LEVEL	-	-	4.850	5.900	3.000
119 BEAR CREEK ELEMENTARY	23.473	25.511	28.521	29.543	27.469
120 BIRCH ELEMENTARY	30.036	30.961	35.312	35.295	34.431
124 COLUMBINE ELEMENTARY	39.857	39.516	52.874	50.877	46.050
127 CREST VIEW ELEMENTARY	37.148	37.247	45.721	48.264	48.696
130 DOUGLASS ELEMENTARY	30.824	29.097	32.239	32.293	31.312
131 SANCHEZ ELEMENTARY	30.568	29.403	39.890	38.819	39.337
132 EISENHOWER ELEMENTARY	33.869	34.107	45.317	43.506	41.482
134 EMERALD ELEMENTARY	33.146	36.410	42.936	38.967	34.483
136 FLAT IRONS ELEMENTARY	21.865	22.715	26.447	22.216	22.568
138 FOOTHILL ELEMENTARY	34.157	34.642	43.383	45.163	43.683
141 GOLD HILL ELEMENTARY	3.222	3.128	3.681	3.519	3.312
144 HEATHERWOOD ELEMENTARY	24.240	26.870	36.644	33.545	31.421
147 JAMESTOWN ELEMENTARY	1.871	1.752	3.179	3.519	3.212
150 KOHL ELEMENTARY	32.826	33.004	45.484	43.691	39.604
153 LAFAYETTE ELEMENTARY	33.388	37.553	55.023	56.257	54.820
154 RYAN ELEMENTARY	33.011	34.353	41.676	39.301	37.615
156 FIRESIDE ELEMENTARY	31.126	31.356	37.922	37.318	35.830
157 LOUISVILLE ELEMENTARY	30.803	30.372	38.803	39.849	39.534
158 COAL CREEK ELEMENTARY	32.133	29.944	33.409	34.328	30.718
161 BCSIS	19.785	20.118	24.999	24.738	22.804
164 CREEKSIDE ELEMENTARY	30.033	30.592	43.299	40.287	37.706
166 MESA ELEMENTARY	25.208	25.472	30.579	30.334	29.726
169 NEDERLAND ELEMENTARY	25.277	24.916	29.921	27.256	25.444
180 PIONEER ELEMENTARY	34.046	35.082	49.664	49.592	43.413
185 SUPERIOR ELEMENTARY	41.912	43.086	48.744	49.078	41.291
190 UNIVERSITY HILL ELEM	26.754	28.827	45.257	44.401	38.580
192 HIGH PEAKS ELEMENTARY	20.735	19.950	25.053	25.400	30.674
193 COMMUNITY MONTESSORI	14.721	18.551	21.437	23.130	22.308
196 WHITTIER ELEMENTARY	27.330	28.109	32.941	32.072	31.709
<b>ELEMENTARY SCHOOLS TOTAL</b>	<b>837.542</b>	<b>836.736</b>	<b>1,055.915</b>	<b>1,041.305</b>	<b>996.311</b>
201 CURR DEPT - MIDDLE LEVEL	-	12.030	12.450	12.450	11.911
202 RESERVES - MIDDLE LEVEL	1.805	4.323	1.751	9.293	3.046
203 IT - MIDDLE LEVEL	-	-	-	3.350	3.000
225 BROOMFIELD HEIGHTS MIDDLE	43.586	41.602	48.493	47.184	44.038
230 MANHATTAN MIDDLE	39.177	39.046	47.465	44.449	42.572
240 CASEY MIDDLE	36.836	35.991	39.573	37.060	39.217
250 CENTENNIAL MIDDLE	43.270	44.320	51.424	52.468	46.727
252 ANGEVINE MIDDLE	50.175	52.813	62.710	59.978	54.079
254 LOUISVILLE MIDDLE	39.590	40.616	45.621	45.843	43.690
260 PLATT MIDDLE	39.622	40.020	42.294	41.062	38.416
270 SOUTHERN HILLS MIDDLE	37.390	36.690	46.542	46.544	42.686
<b>MIDDLE SCHOOLS TOTAL</b>	<b>331.451</b>	<b>347.451</b>	<b>398.323</b>	<b>399.681</b>	<b>369.382</b>



**Authorized FTE History Summary – All Funds (continued)**

	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11
<b>GENERAL OPERATING FUND (continued)</b>					
301 CURR DEPT - SENIOR LEVEL	-	7.180	7.629	7.698	7.230
302 RESERVES - SENIOR LEVEL	10.153	12.298	5.141	10.753	6.839
303 IT - HIGH SCHOOL LEVEL	-	-	-	4.851	3.000
310 BOULDER HIGH	123.855	121.824	133.907	133.149	122.174
315 BROOMFIELD HIGH	95.244	94.790	107.356	108.121	102.668
320 CENTAURUS HIGH	78.440	81.161	95.102	96.512	86.359
330 FAIRVIEW HIGH	115.650	116.995	129.831	134.517	130.624
350 NEW VISTA HIGH	28.542	27.630	29.820	29.368	26.889
360 MONARCH HIGH	100.915	96.705	106.147	106.454	98.592
SENIOR HIGH SCHOOLS TOTAL	552.799	558.583	614.933	631.423	584.375
440 ARAPAHOE RIDGE HIGH	25.232	24.792	26.074	28.023	24.158
490 TECHNICAL ED CENTER	34.666	33.591	39.299	35.154	34.061
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	59.898	58.383	65.373	63.177	58.219
502 MONARCH K-8	50.645	53.508	60.623	59.836	57.305
503 NEDERLAND MIDDLE/SENIOR	41.295	41.125	40.826	40.257	40.672
505 ASPEN CREEK K-8	59.021	63.314	73.530	75.693	72.363
506 ELDORADO K-8	66.986	67.550	76.270	77.059	70.413
507 HALCYON	4.665	4.365	4.365	5.462	5.375
COMBINATION SCHOOLS TOTAL	222.612	229.862	255.614	258.307	246.128
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.000	2.000	2.500	2.500	2.000
604 LEGAL COUNSEL OFFICE	2.500	2.400	2.400	2.400	2.150
605 LEARNING SERVICES	22.752	22.252	15.000	4.850	2.500
606 ADMIN & OPERATIONS	1.700	1.800	-	-	-
608 PLANNING & ASSESSMENT	7.300	12.800	12.800	12.800	11.800
609 VOCATIONAL ED ADMIN	6.000	6.000	11.575	2.200	2.887
611 SPECIAL EDUCATION	115.923	113.813	129.555	127.908	120.034
613 STUDENT SUCCESS	-	-	4.200	1.500	2.000
614 INSTITUTIONAL EQUITY	-	-	2.500	4.200	2.752
616 LANGUAGE, CULTURE & EQUITY	10.650	9.150	7.075	6.714	5.527
617 ELEMENTARY ED ADMIN	3.000	3.000	6.300	5.000	4.500
619 SECONDARY ED ADMIN	3.000	4.000	5.317	3.750	2.950
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
631 ART	-	-	-	0.500	0.500
632 MUSIC	-	-	-	0.500	0.500
633 HEALTH/PHYSICAL EDUCATION	-	-	-	1.000	-
634 LITERACY	-	-	-	5.000	4.510
635 DISTRICT-WIDE INSTRUCTION	4.500	1.875	1.000	2.000	2.000
636 MATHEMATICS	-	-	-	1.420	1.420
637 SCIENCE	-	-	-	2.500	2.500
640 OPERATIONAL SERVICES	1.500	3.500	3.500	5.850	4.000
642 MAINTENANCE & OPERATIONS	58.375	58.500	58.500	59.250	53.500
643 ENVIRONMENTAL SERVICES	5.300	5.300	6.300	13.850	16.450
644 PLANNING & ENGINEERING	2.125	-	1.000	-	-
668 COMMUNICATION SERVICES	3.000	3.000	4.000	4.000	4.000
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



## Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11
<b>GENERAL OPERATING FUND (continued)</b>					
687 HUMAN RESOURCES	14.000	13.900	13.900	18.000	16.500
688 BUDGET SERVICES	7.250	7.000	9.500	9.500	7.500
689 INFORMATION TECHNOLOGY	26.500	27.000	28.000	30.000	34.000
690 FINANCE & ACCOUNTING	11.850	11.850	12.350	13.600	12.350
695 PURCHASING	4.000	4.000	4.000	4.000	3.500
698 HEALTH SERVICES	13.000	11.800	15.600	16.800	16.700
<b>CENTRALIZED SERVICES TOTAL</b>	<b>329.975</b>	<b>328.690</b>	<b>360.622</b>	<b>365.342</b>	<b>342.780</b>
791 MATERIALS MANAGEMENT	9.500	9.500	9.500	9.800	8.800
792 PRINT SHOP	4.550	4.550	4.550	4.550	4.550
793 TELECOMMUNICATIONS	1.000	1.000	1.000	-	1.000
<b>SERVICE CENTERS TOTAL</b>	<b>15.050</b>	<b>15.050</b>	<b>15.050</b>	<b>14.350</b>	<b>14.350</b>
809 DISTRICT ALLOCATIONS	1.500	7.000	1.500	1.500	1.813
<b>DISTRICT-WIDE COSTS TOTAL</b>	<b>1.500</b>	<b>7.000</b>	<b>1.500</b>	<b>1.500</b>	<b>1.813</b>
925 SUMMIT CHARTER	1.900	2.000	0.500	0.500	0.500
932 BOULDER PREP CHARTER	0.700	1.000	1.000	1.000	1.000
952 HORIZONS K-8 CHARTER	1.000	1.600	-	-	-
954 JUSTICE HIGH CHARTER	0.200	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	1.600	2.100	2.600	2.725	3.000
971 EDUCATION CENTER BUILDING	4.000	4.000	4.000	4.500	2.500
<b>OTHER OPERATIONAL UNITS TOTAL</b>	<b>9.400</b>	<b>11.700</b>	<b>9.100</b>	<b>9.725</b>	<b>8.000</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>2,776.430</b>	<b>2,784.810</b>	<b>2,621.358</b>
<b>OTHER FUNDS</b>					
15 TECHNOLOGY FUND	-	-	5.000	5.700	3.000
16 ATHLETIC FUND	-	-	0.500	5.440	5.550
18 RISK MANAGEMENT FUND	-	-	27.600	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	-	-	98.525	91.215	91.450
22 GRANTS FUND	-	-	157.651	182.183	221.242
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	14.520	14.703	16.782
25 TRANSPORTATION FUND	-	-	288.394	265.779	303.450
29 COLORADO PRESCHOOL PROGRAM	-	-	12.500	14.079	13.607
41 BUILDING FUND	-	-	19.700	19.600	11.450
43 CAPITAL RESERVE FUND	-	-	5.450	2.750	3.050
51 NUTRITION SERVICES FUND	-	-	95.337	94.517	88.415
66 HEALTH INSURANCE FUND	-	-	1.550	1.550	1.550
67 DENTAL INSURANCE FUND	-	-	0.350	0.350	0.350
<b>TOTAL OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>727.077</b>	<b>699.916</b>	<b>761.946</b>
<b>CHARTER SCHOOL FUND</b>					
11 CHARTER SCHOOL FUND	-	-	227.639	223.305	223.850
<b>TOTAL CHARTER SCHOOL FUND</b>	<b>-</b>	<b>-</b>	<b>227.639</b>	<b>223.305</b>	<b>223.850</b>
<b>TOTAL BUDGETED FTE ALL FUNDS</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>3,731.146</b>	<b>3,708.031</b>	<b>3,607.154</b>

Note: As of 2008-09 hourly employees (Paraeducators/Liaisons/Monitors) are included in total FTE.



## Enrollment Projections

### Executive Summary

- District enrollment grew by 470 students in 2010, representing a growth rate of 1.7 percent, the strongest growth for BVSD since 1998. Enrollment growth has been near or above 1 percent for three out of the last four years.
- Graduating senior classes remain larger than incoming kindergarten classes creating some downward pressure on enrollment. Kindergarten class sizes have otherwise been comparatively strong (above 2,000) for the last five years contributing to expanded enrollment at the elementary level. Larger classes are also moving into middle school.
- Cohort growth, a measure of student growth and retention, has been positive for the last seven years, with 2010 significantly exceeding even last year's high measure.
- The number of live births in the district remains in decline, but in-migration to the district continues to outpace out-migration bolstering kindergarten and overall enrollment.
- New housing construction is expected expand slightly in 2011 but otherwise remain slow. Of this, a large proportion is expected to be multi-family units.
- A conservative projection that captures the current economic and demographic climate is recommended for 2011.

### Methodology

The 2011 enrollment projections were developed for the entire district by level and grade using a cohort survival model. The basic cohort model was modified to better focus on BVSD's resident student population along with the effects of out-of-district enrollment. This modification allows for direct comparisons of resident students with other demographic factors (such as overall births and migration) and also allows the projection to be modified as actual out-of-district petitions are processed in the spring. The cohort model itself uses historic growth over the past seven years from which a conservative trend is selected.

### Recent Enrollment Trends

Enrollment over the last seven years is shown in Table 1. Overall, BVSD has experienced expanding growth since 2005 with gains at or above 1 percent in 2007 (1%), 2009 (.9%), and 2010 (1.7%). The 2010 gain represented 470 additional students over 2009. Elementary enrollment experienced a jump in 2010 (2.4%) after seeing three years of level or diminishing growth. Middle school growth in 2010 was slightly negative at -.36 percent after a strong growth in 2009. High school has experienced very slight or negative growth since 2004 but was very strong in 2010 (2.1%). Prior to 2004, high school typically grew by 1 to 3 percent annually. Overall, enrollment history for the last seven years is noted in Table 1.

**Table 1**  
**BVSD Enrollment Growth by Level 1996 - 2010**

Year	Elementary			Middle			High			K-12		
	School Enrollment	Elem Growth	Percentage Growth	School Enrollment	Middle School Growth	Percentage Growth	School Enrollment	High School Growth	Percentage Growth	Enrollment	K-12 Enrollment Growth	Percentage Total Growth
2003	11874	-89	-0.74%	6741	6	0.09%	8932	185	2.12%	27547	102	0.37%
2004	11884	10	0.08%	6529	-212	-3.14%	9181	249	2.79%	27594	47	0.17%
2005	11913	29	0.24%	6424	-105	-1.61%	9200	19	0.21%	27537	-57	-0.21%
2006	12189	276	2.32%	6331	-93	-1.45%	9203	3	0.03%	27723	186	0.68%
2007	12359	170	1.39%	6393	62	0.98%	9250	47	0.51%	28002	279	1.01%
2008	12537	178	1.44%	6360	-33	-0.52%	9183	-67	-0.72%	28080	78	0.28%
2009	12590	53	0.42%	6584	224	3.52%	9155	-28	-0.30%	28329	249	0.89%



## Enrollment Projections (continued)

### Executive Summary (continued)

Cohort growth (Table 2) measures the gain or loss of each class as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students. BVSD has experienced positive cohort growth since 2003 with good to strong (350+) years measured since 2006. Cohort growth in 2010 was even stronger than other recent years at 821. This recent pattern shows sustained elementary growth and strong high school retention. Other measures also indicated better than average retention of students for the last two years.

**Table 2**  
**Cohort Growth by Level**

Sch.Year	Elem.	Middle	High	K-12
<b>2004/05</b>	144	94	-54	184
<b>2005/06</b>	86	85	-161	10
<b>2006/07</b>	176	164	91	431
<b>2007/08</b>	208	118	224	550
<b>2008/09</b>	103	95	179	377
<b>2009/10</b>	163	184	222	569
<b>2010/11</b>	246	203	372	821

Class size continues to have a strong effect on overall enrollment. Although kindergarten class sizes have been relatively large, they remain smaller than graduating senior classes creating downward pressure on overall enrollment. Elementary has been receiving larger classes over the last five years which has fueled growth at that level and is starting to bolster middle school enrollment as well. Kindergarten class sizes, in particular, have remained relatively strong compared to earlier in the decade, but has leveled off in terms of growth. Middle school experienced a slight decline 2010 with an incoming sixth grade class that was far smaller than last year's class, which was the largest in seven years. At the high school level, twelfth grade class sizes have also been larger than incoming ninth grade in recent years, but were near parity in 2010 and contributed to growth at that level.

### Demographic Trends

Births within BVSD peaked in 2001 and have dropped every year since, declining by 305 from 2001 to 2009. Current available births (2009) are at the lowest level since 1990. This trend stands in contrast to recent kindergarten class sizes which have been growing and remain relatively large, even when adjusted for out-of-district students. Kindergarten class sizes are likely buoyed by recent migration patterns, as discussed below.

Current migration data specific to BVSD is not easily obtained, however the I.R.S. produces data that can help corroborate trends in cohort growth and kindergarten class size. County to county migration for Boulder County has shown increases in new residents since 2002 with net growth turning positive in 2006. Migration strengthened even more in 2008, the last year data were available. Similar trends can be seen using zip code data more specific to BVSD.

### Economic Trends

New residential construction overall had been continuing at a modest pace through 2008 with the majority of construction focused on multi-family units in Boulder and Broomfield. New single-family detached units, which yield far more students, have been in sharp decline in recent years with 2009 seeing some of the fewest new units in ten years. Builders within BVSD have indicated that 2011 will see a small increase over the last two year.



## Enrollment Projections (continued)

### Executive Summary (continued)

Bureau of Labor nonfarm employment statistics for Boulder County show that the decline in the 2010 labor force (-.6%) was much less than in 2009 (-5%) with unemployment rising above 6 percent for 2010. These same statistics between 2004 and 2007 had shown job growth alongside increases in new residents and enrollment in BVSD. Recent labor force declines did not seem to negatively impact enrollment in BVSD in 2009 or 2010, and one could speculate that it may have contributed to better retention of students given the limited opportunities for employment elsewhere. As a cautionary note, the last economic slowdown between 2001 and 2002 did coincide with declines in both the number of BVSD residents (as measured by I.R.S. tallies) and enrollment (-.5%).

### Projection for School Year 2011-12

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2011. The "Last 5" trend represents an enrollment pattern of the last five years and seems to be the most probable given current economic and enrollment conditions. This trend projects .7 percent growth for 2011. The incoming kindergarten class is assumed to be leveling given the decline in live births and recent trends in class size. Cohort growth is assumed to strong but not as strong as the most recent two years. Accordingly, BVSD's enrollment for 2011 is estimated at 28,991 for K-12. The other trends represented below are the "Last 3" which is a relatively aggressive trend of 1.2 percent growth, and the "Hi Out" which represents slight growth of .2 percent, or a gain of 55 students.

**Table 3**

#### Boulder Valley School District - 2011 Projection Comparison – 2/4/11

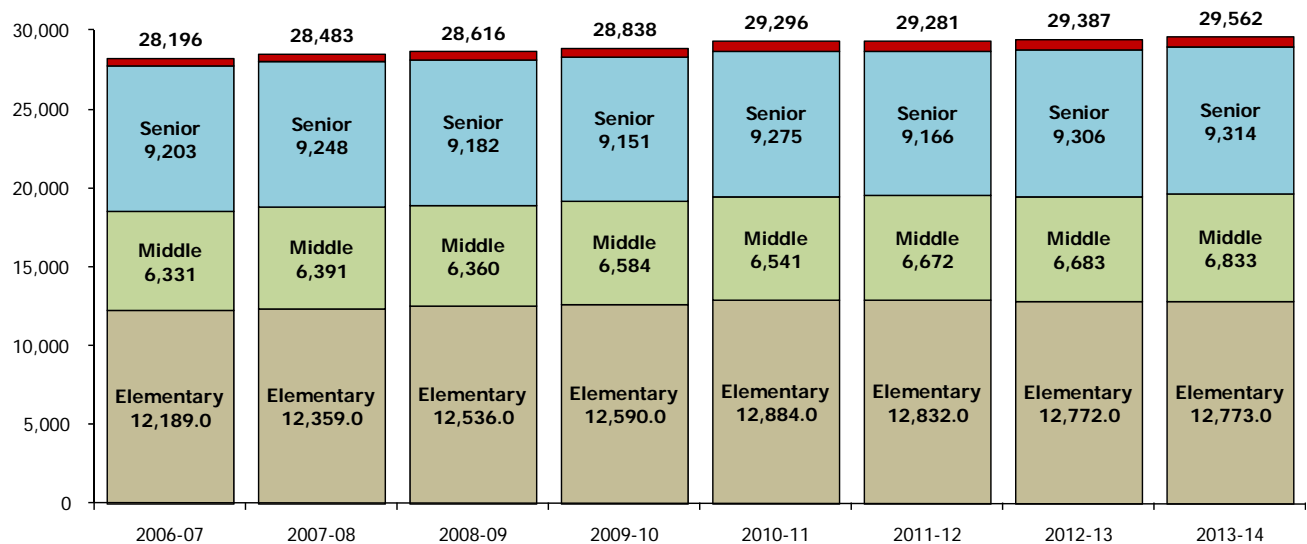
	Yr	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	K-12
<b>Last Year's Enroll</b>	<b>2010</b>	2029	2139	2187	2153	2200	2184	2114	2310	2136	2394	2251	2301	2397	12892	6560	9343	28795
<b>Enrollment by Grade</b>																		
<b>Last 5</b>	<b>2011</b>	2017	2103	2156	2181	2183	2231	2295	2128	2330	2299	2407	2276	2386	12870	6754	9367	28991
<b>Hi Out</b>	<b>2011</b>	2031	2095	2156	2194	2174	2217	2290	2117	2312	2302	2365	2241	2363	12866	6728	9271	28864
<b>Last 3</b>	<b>2011</b>	2013	2107	2174	2210	2186	2226	2306	2148	2346	2323	2418	2285	2402	12916	6800	9428	29143

### Summary

BVSD has experienced positive enrollment growth the last few years with gains near or above 1percent in three of the last four years and 2010 being particularly high (1.7%). More recent growth, however, occurred during a time of economic volatility which appears to have benefited BVSD enrollment and contributed to higher than normal retention of students. Although not previously mentioned, high retention has also been attributed to program changes at the high school level that target potential drop-outs. With these programs still in place and the economic and housing landscape expected to change slowly in 2011, BVSD is expected to see growth next year, although not necessarily at the unusually high levels of the last two years.



## Enrollment Projections (continued)



GRADE LEVEL	Funded Headcount							
	2007	Audited 2008	2009	UnAudited 2010	Budgeted 2011	2012	Projected 2013	2014
ELEMENTARY								
K	2,068	2,027	2,065	2,060	2,027	2,047	2,067	2,088
1	2,080	2,140	2,094	2,145	2,156	2,099	2,119	2,140
2	1,925	2,095	2,129	2,125	2,171	2,156	2,099	2,119
3	2,113	1,957	2,106	2,158	2,160	2,171	2,156	2,099
4	1,938	2,149	1,972	2,129	2,199	2,160	2,171	2,156
5	2,065	1,991	2,170	1,973	2,171	2,199	2,160	2,171
<b>ELEMENTARY TOTAL</b>	<b>12,189</b>	<b>12,359</b>	<b>12,536</b>	<b>12,590</b>	<b>12,884</b>	<b>12,832</b>	<b>12,772</b>	<b>12,773</b>
MIDDLE SCHOOL								
6	2,090	2,167	2,079	2,271	2,110	2,272	2,301	2,260
7	2,120	2,108	2,150	2,113	2,290	2,110	2,272	2,301
8	2,121	2,116	2,131	2,200	2,141	2,290	2,110	2,272
<b>MIDDLE SCHOOL TOTAL</b>	<b>6,331</b>	<b>6,391</b>	<b>6,360</b>	<b>6,584</b>	<b>6,541</b>	<b>6,672</b>	<b>6,683</b>	<b>6,833</b>
HIGH SCHOOL								
9	2,303	2,239	2,231	2,229	2,462	2,243	2,399	2,210
10	2,316	2,319	2,256	2,264	2,202	2,462	2,243	2,399
11	2,286	2,330	2,309	2,278	2,259	2,202	2,462	2,243
12	2,298	2,360	2,386	2,380	2,352	2,259	2,202	2,462
<b>HIGH SCHOOL TOTAL</b>	<b>9,203</b>	<b>9,248</b>	<b>9,182</b>	<b>9,151</b>	<b>9,275</b>	<b>9,166</b>	<b>9,306</b>	<b>9,314</b>
OTHER (Online, Facilities, Contracted Ed, CPP & SPED)	473	485	538	513	596	611	626	642
<b>GRAND TOTAL</b>	<b>28,196</b>	<b>28,483</b>	<b>28,616</b>	<b>28,838</b>	<b>29,296</b>	<b>29,281</b>	<b>29,387</b>	<b>29,562</b>

NOTE: BVSD & CDE counts do not include Head Start and Tuition Pre-K (PEER) students.



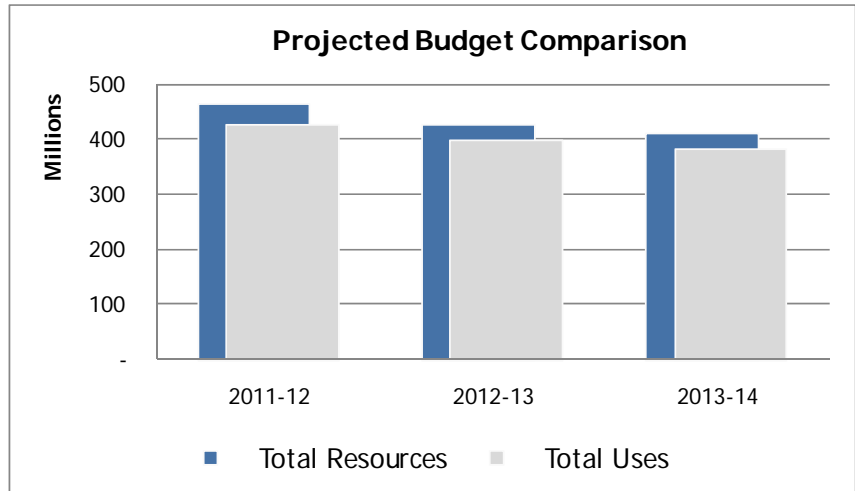
## All Funds 3-Year Projections

### Methodology

Beginning Balances consist of prior year reserve amounts in addition to any carryover of prior year ending balance for all funds. Funds that usually carry a balance other than reserves are the Bond Redemption, Building, Trust and Agency, and Pupil Activity Funds.

Revenue projections are being based on a 1.6 percent decrease during the 2011-12, 2012-13, and 2013-14 school years, respectively. The one percent as required by Amendment 23 through the 2010-11 school year will lessen the impact of limited state funding. After the 2010-11 school year, change in inflation will only apply unless other legislative action is taken to fund future education programs.

The Grant Fund revenues are projected based on a 3-year average of actual revenues received.



While projected revenues for 2011-12 appear above the norm in times of funding turmoil and budget constraints (depicted in the chart above), these funds are associated with the Building Fund projects, which are scheduled to be completed in the summer of 2012. More information regarding this fund can be found in the Introductory and Financial Sections of this document.

Expenditure projections are projected to decrease like revenue by the same percentage amounts (1.6) for the 2011-12, 2012-13, and 2013-14 school years.

Reserves are projected for all funds that include a required TABOR mandate of 3 percent of operating expenditures. An additional 3 percent contingency reserve exists in the General Operating Fund and Transportation Fund for a total reserve of 6 percent.

Transfers are either to achieve a balanced budget as needed in other funds or for the collection of supplemental funds to the General Operating Fund.

	PROJECTED BUDGET 2011-12	PROJECTED BUDGET 2012-13	PROJECTED BUDGET 2013-14
All Funds Summary			
Beginning Balance	\$ 94,205,702	\$ 62,667,191	\$ 54,367,816
Revenues	336,556,027	331,288,734	326,152,516
Transfers In	31,575,283	31,073,678	30,580,101
Total Resources	462,337,012	425,029,603	411,100,433
Expenditures	374,580,219	345,969,819	332,346,212
Emergency Reserves	19,519,162	19,188,309	18,899,035
Transfers Out	31,575,283	31,073,678	30,580,101
Total Uses	425,674,664	396,231,806	381,825,348
Ending Balance	\$ 36,662,348	\$ 28,797,797	\$ 29,275,085



## All Funds 3-Year Projections (continued)

### General Operating Fund

#### Summary

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 14,271,579	\$ 13,253,260	\$ 13,014,816
Summer Salary Accrual	-	-	-
<b>BUDGET BASIS FUND BALANCE</b>	<b>\$ 14,271,579</b>	<b>\$ 13,253,260</b>	<b>\$ 13,014,816</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>			
<b>Total Unrestricted One-Time Funds</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
Restricted Carryover Funds	\$ 699,885	\$ -	\$ -
Warehouse Reserve	-	-	-
Debt Service Reserve (COP,s)	-	-	-
<b>Subtotal Restricted Beginning Balance</b>	<b>699,885</b>	<b>-</b>	<b>-</b>
Warehouse Reserve	385,000	384,800	384,800
Debt Service Reserve (COP's)	722,264	722,264	722,264
Contract Reserve	120,000	120,000	120,000
Contingency Reserve	6,172,215	6,012,998	5,893,876
Emergency Reserve (TABOR)	6,172,215	6,012,998	5,893,876
<b>Subtotal Reserves</b>	<b>13,571,694</b>	<b>13,253,060</b>	<b>13,014,816</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 14,271,579</b>	<b>\$ 13,253,060</b>	<b>\$ 13,014,816</b>
Change in Warehouse Inventory	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 229,273,701</b>	<b>\$ 225,605,322</b>	<b>\$ 221,995,638</b>
<b>TOTAL RESOURCES</b>	<b>\$ 243,545,280</b>	<b>\$ 238,858,382</b>	<b>\$ 235,010,454</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 200,433,255</b>	<b>\$ 196,462,541</b>	<b>\$ 193,275,907</b>
<b>TOTAL RESERVES</b>	<b>\$ 13,253,260</b>	<b>\$ 13,014,816</b>	<b>\$ 12,823,618</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 29,858,765</b>	<b>\$ 29,381,025</b>	<b>\$ 28,910,929</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 243,545,280</b>	<b>\$ 238,858,382</b>	<b>\$ 235,010,454</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Summer Salary Accrual	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 13,253,260	\$ 13,014,816	\$ 12,823,618



## All Funds 3-Year Projections (continued)

### General Operating Fund (continued)

#### Detail

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
<b>REVENUE</b>			
<b>Local Sources</b>			
Property Taxes - Current	\$ 119,641,270	\$ 117,727,010	\$ 115,843,378
Property Taxes - Election	31,898,820	31,388,439	30,886,224
Property Tax - Credits/Abatements	1,058,095	1,041,165	1,024,506
Property Taxes - Delinquent	196,800	193,651	190,553
Specific Ownership Taxes - Non-equalized	2,079,100	2,045,834	2,013,101
Specific Ownership Taxes - Equalized	6,816,810	6,707,741	6,600,417
Tuition	246,000	242,064	238,191
Interest	98,400	96,826	95,277
Services Provided to Charters	3,954,223	3,890,955	3,828,700
Sale of Property (non real estate)	19,680	19,365	19,055
Miscellaneous Revenue	49,200	48,413	47,638
Salary Reimbursement	29,520	29,048	28,583
Indirect Cost Reimbursement	912,736	898,132	883,762
<b>Subtotal Local Sources</b>	<b>\$ 167,000,654</b>	<b>\$ 164,328,643</b>	<b>\$ 161,699,385</b>
<b>State Sources</b>			
Finance Act	\$ 56,161,275	\$ 55,262,695	\$ 54,378,492
Vocational Education Reimbursement	1,275,736	1,255,324	1,235,239
Special Education Reimbursement	4,051,823	3,986,994	3,923,202
ARRA State Stabilization	-	-	-
Transportation Reimbursement	-	-	-
ELPA Reimbursement	183,072	180,143	177,261
Talented and Gifted Reimbursement	252,239	248,203	244,232
CDE Audit Adjustments/Assessment	(24,600)	(24,206)	(23,819)
Medicaid Reimbursements	222,138	218,584	215,087
Other State Revenue	151,364	148,942	146,559
<b>Subtotal State Sources</b>	<b>\$ 62,273,047</b>	<b>\$ 61,276,679</b>	<b>\$ 60,296,253</b>
<b>TOTAL REVENUE</b>	<b>\$ 229,273,701</b>	<b>\$ 225,605,322</b>	<b>\$ 221,995,638</b>





## All Funds 3-Year Projections (continued)

### General Operating Fund (continued)

#### Detail (continued)

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
<b>RESERVES:</b>			
Contingency Reserve	\$ 6,012,998	\$ 5,893,876	\$ 5,798,277
% of Expenditures	3.00%	3.00%	3.00%
Emergency Reserve (TABOR)	\$ 6,012,998	\$ 5,893,876	\$ 5,798,277
% of Expenditures	3.00%	3.00%	3.00%
Multi Year Contract Reserve	120,000	120,000	120,000
Warehouse Reserve	385,000	384,800	384,800
Debt Service Reserve (COP's)	722,264	722,264	722,264
<b>TOTAL RESERVES</b>	<b>\$ 13,253,260</b>	<b>\$ 13,014,816</b>	<b>\$ 12,823,618</b>
<b>TRANSFERS TO:</b>			
Risk Management Fund	\$ 2,737,560	\$ 2,693,759	\$ 2,650,659
Capital Reserve Fund	2,487,303	2,447,506	2,408,346
Charter Fund	18,418,987	18,124,283	17,834,295
Colorado Preschool Fund	1,104,284	1,086,615	1,069,229
Nutrition Services Fund	668,136	657,446	646,927
Technology Fund	2,125,359	2,091,353	2,057,891
Transportation Fund	1,144,395	1,126,085	1,108,068
Athletic Fund	1,903,464	1,873,009	1,843,041
<b>TRANSFERS FROM:</b>			
Community School Fund	(730,723)	(719,031)	(707,527)
<b>TOTAL TRANSFERS</b>	<b>\$ 29,858,765</b>	<b>\$ 29,381,025</b>	<b>\$ 28,910,929</b>
<b>TOTAL EXPENDITURES/RESERVES/TRANSFERS</b>	<b>\$ 243,545,280</b>	<b>\$ 238,858,382</b>	<b>\$ 235,010,454</b>



## All Funds 3-Year Projections (continued)

### Technology Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 98,718	\$ 69,799	\$ 67,886
REVENUE:			
Miscellaneous Local	172,363	169,605	166,891
One Time Transfer from General Fund	207,624	204,302	201,033
Transfer from General Fund	<u>1,917,735</u>	<u>1,887,051</u>	<u>1,856,858</u>
TOTAL REVENUE	\$ 2,297,722	\$ 2,260,958	\$ 2,224,782
TOTAL RESOURCES	<u>\$ 2,396,440</u>	<u>\$ 2,330,757</u>	<u>\$ 2,292,668</u>
EXPENDITURES:			
Salaries	\$ 117,026	\$ 115,154	\$ 113,312
Employee Benefits	36,252	35,672	35,101
Purchased Services	131,491	129,387	127,317
Supplies	152,520	150,080	147,679
Equipment	<u>1,889,352</u>	<u>1,832,578</u>	<u>1,802,482</u>
TOTAL EXPENDITURES	<u>\$ 2,326,641</u>	<u>\$ 2,262,871</u>	<u>\$ 2,225,891</u>
EMERGENCY RESERVE	\$ 69,799	\$ 67,886	\$ 66,777
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,396,440</u>	<u>\$ 2,330,757</u>	<u>\$ 2,292,668</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Athletics Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 98,160	\$ 92,549	\$ 90,950
REVENUE:			
Game Admission	\$ 134,808	\$ 132,651	\$ 130,529
Activity Tickets	116,112	114,254	112,426
Participation Fees	924,960	910,161	895,598
Transfer from General Fund	<u>1,903,464</u>	<u>1,873,009</u>	<u>1,843,041</u>
TOTAL REVENUE	\$ 3,079,344	\$ 3,030,075	\$ 2,981,594
TOTAL RESOURCES	<u>\$ 3,177,504</u>	<u>\$ 3,122,624</u>	<u>\$ 3,072,544</u>
EXPENDITURES:			
Salaries	\$ 1,517,166	\$ 1,488,969	\$ 1,465,029
Employee Benefits	262,978	258,770	254,630
Purchased Services	534,073	525,528	517,120
Supplies	192,516	189,436	186,405
Equipment	174,955	172,156	169,402
Other Uses	<u>403,267</u>	<u>396,815</u>	<u>390,466</u>
TOTAL EXPENDITURES	<u>\$ 3,084,955</u>	<u>\$ 3,031,674</u>	<u>\$ 2,983,052</u>
EMERGENCY RESERVE	\$ 92,549	\$ 90,950	\$ 89,492
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 3,177,504</u>	<u>\$ 3,122,624</u>	<u>\$ 3,072,544</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Risk Management Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 85,369	\$ 82,958	\$ 81,600
REVENUE:			
Miscellaneous - Local	\$ 9,840	\$ 9,683	\$ 9,528
Transfer from CPP Fund	\$ 15,447	\$ 15,200	\$ 14,957
One Time Transfer from General Fund	\$ 50,676	\$ 49,865	\$ 49,067
Allocation from General Fund	<u>\$ 2,686,884</u>	<u>\$ 2,643,894</u>	<u>\$ 2,601,592</u>
TOTAL REVENUE	\$ 2,762,847	\$ 2,718,642	\$ 2,675,144
TOTAL RESOURCES	<u>\$ 2,848,216</u>	<u>\$ 2,801,600</u>	<u>\$ 2,756,744</u>
EXPENDITURES:			
Salaries	\$ 155,711	\$ 153,220	\$ 150,768
Employee Benefits	42,534	41,853	41,183
Purchased Services	63,960	62,937	61,930
Property Insurance	788,962	776,339	763,918
Workers' Comp Insurance	1,453,331	1,429,062	1,406,168
Supplies and Materials	2,460	2,421	2,382
Capital Outlay	2,460	2,421	2,382
Other Objects	9,840	9,683	9,528
Deductible Reserves	<u>246,000</u>	<u>242,064</u>	<u>238,191</u>
TOTAL EXPENDITURES	<u>\$ 2,765,258</u>	<u>\$ 2,720,000</u>	<u>\$ 2,676,450</u>
EMERGENCY RESERVE	\$ 82,958	\$ 81,600	\$ 80,294
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,848,216</u>	<u>\$ 2,801,600</u>	<u>\$ 2,756,744</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Community Schools Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 241,801	\$ 127,469	\$ 122,107
REVENUE:			
Facility Use	\$ 738,000	\$ 726,192	\$ 714,573
Kindergarten Enrichment	2,520,833	2,480,500	2,440,812
Lifelong Learning	485,112	477,350	469,712
School Age Program	1,353,787	1,332,126	1,310,812
Community Connections:			
A Student Resource Guide	7,380	7,262	7,146
Scholarships	(14,760)	(14,524)	(14,292)
TOTAL REVENUE	\$ 5,090,352	\$ 5,008,906	\$ 4,928,763
TOTAL RESOURCES	<u>\$ 5,332,153</u>	<u>\$ 5,136,375</u>	<u>\$ 5,050,870</u>
EXPENDITURES:			
Facility Use	\$ 362,149	\$ 356,355	\$ 350,653
Kindergarten Enrichment	2,281,474	2,134,230	2,093,360
Lifelong Learning	482,986	475,258	467,654
Community Connections:			
A Student Resource Guide	7,380	7,262	7,146
School Age Program	1,114,972	1,097,132	1,079,578
TOTAL EXPENDITURES	<u>\$ 4,248,961</u>	<u>\$ 4,070,237</u>	<u>\$ 3,998,391</u>
EMERGENCY RESERVE	\$ 127,469	\$ 122,107	\$ 119,952
TRANSFER OF YEAR END FUND TO:			
GENERAL FUND	\$ 730,723	\$ 719,031	\$ 707,527
NUTRITION SERVICES FUND	225,000	225,000	225,000
TOTAL TRANSFERS	<u>\$ 955,723</u>	<u>\$ 944,031</u>	<u>\$ 932,527</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 5,332,153</u>	<u>\$ 5,136,375</u>	<u>\$ 5,050,870</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Governmental Designated-Purpose Grants Fund

CFDA #	GRANT NAME	FUNDING PERIOD	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
20.205	Highway Planning and Construction	June - June	\$ 52,276	\$ 60,683	\$ 43,399
45.310	State Library Program	July - June	6,004	4,630	3,545
84.002A	Adult Education Family Literacy	July - June	104,358	100,327	101,969
84.010	Title I, Part A, NCLB	July - June	2,387,806	2,446,463	2,463,288
84.010	Title I, Short Term District Improvement	Aug - Sept	24,965	33,287	19,417
84.010	Title I, Set Aside, School Improvement	July - June	-	-	-
84.010	Title 1A, Formative Assessment	July - June	49,985	66,647	88,862
84.010 A	Title 1A, School Improvement	July - Sept	61,124	25,621	28,915
84.010A	Title 1A, Family Literacy	July - Aug	52,758	48,978	33,912
84.010A	Recruitment and Retention	July - Aug	24,790	12,968	12,586
84.027	Special Education: IDEA Part B	July - June	5,026,234	5,058,780	5,039,756
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	-	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	143,229	141,622	140,904
84.060A	Title VII, Part A: Indian Education	July - June	25,274	24,347	24,573
84.126	School to Work Alliance Program (SWAP)	July - June	244,697	225,477	208,304
84.173	IDEA: Special Education: Preschool Grants	July - June	118,303	119,363	117,644
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	-	-	-
84.184B	School Leadership - Community Access Mentoring ***	Oct - Sept	168,731	161,215	148,518
84.184E	Readiness and Emergency Management ***	Aug-Jan	241,350	321,800	379,313
84.186	Title IV, NCLB, Safe and Drug-Free Schools ***	July - June	46,604	36,606	29,377
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	44,409	44,899	44,769
84.213	Title I, Part B, Even Start	July - June	50,867	16,956	22,608
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	250,777	211,509	154,095
84.287	Title V, Part B, 21st Century Learning Centers	July - June	163,095	204,123	263,520
84.287	Title V, Part B, 21st Century Learning Centers	Dec - Nov	49,909	66,546	66,415
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	50,000	21,748	23,916
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	-	-	-
84.298	Title V, NCLB, Innovative Programs	July - June	9,384	3,128	4,171
84.318	Title II, Part D, NCLB, Technology	July - June	13,812	14,221	12,270
84.318X	Educational Technology State Grant/Competitive	July - June	87,784	117,046	139,212
84.330	Advanced Placement for Disadvantaged Students	July - June	5,728	3,286	3,005
84.365	Title III, NCLB, ELL	July - June	238,435	257,591	244,869
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	126,929	132,307	121,847
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	41,632	13,877	18,503
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	834,919	852,051	848,502
84.332	Comprehensive School Reform Demonstration	July - Sept	-	-	-
84.332A	Comprehensive School Reform	July - Sept	-	-	-
84.377	Title 1A, Formative Assessment	July - Aug	49,971	66,628	39,483
84.377A	Focus on School Improvement	Jan - Aug	67,706	70,977	46,228
84.387	Title X - ARRA	July - June	20,000	26,667	20,989
84.386	Title IID - ARRA ***	July - June	21,302	28,402	28,639
84.389	Title I - ARRA ***	July - June	762,562	1,016,749	1,095,657
84.391	IDEA Part B, ARRA ***	July - June	1,708,483	2,002,965	2,127,013
84.392	IDEA Special Education: Preschool Grants, ARRA ***	July - June	60,728	80,970	88,582
84.397	ARRA NBPTS Certified Teacher Stipend	Oct - June	56,921	75,895	44,272
84.410	Education Jobs Fund	July - June	1,802,049	2,402,732	3,203,642
84.938	Hurricane Katrina Relief 2006	July-June	-	-	-
93.758	Refugee School Impact Grant	Aug-Aug	-	-	-
93.938	Coordinated School Health Programs	April - Jan	-	-	-
94.004	Title IV Service Learning	July - June	8,667	2,889	3,852
TOTAL FEDERAL GRANTS			\$ 15,304,557	\$ 16,562,290	\$ 17,550,343



## All Funds 3-Year Projections (continued)

### Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
	Read to Achieve	July - June	\$ -	\$ -	\$ -
	School of Excellence	Indefinite	2,362	1,047	1,136
	Civics Grant	July - June	1,785	1,102	962
	Comprehensive Health Education Program	July - June	7,656	7,342	8,333
	Closing the Achievement Gap Program	Feb - June	49,800	66,400	88,134
	Colorado Family Literacy	July - June	13,483	9,794	10,301
	Kennedy Trust	July - June	-	-	-
	Colorado Department of Natl Res Division of Wildlife	July - June	-	-	-
	School Counselor Corps	July - June	143,590	173,453	167,080
	Expelled and At-Risk - Justice High	July - June	140,920	154,174	143,915
	Expelled and At-Risk - Boulder Prep	July - June	47,513	63,350	62,921
	Expelled and At-Risk	July - June	130,301	173,735	168,007
TOTAL STATE GRANTS			<u>\$ 537,409</u>	<u>\$ 650,396</u>	<u>\$ 650,788</u>
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			\$ 15,304,557	\$ 16,562,290	\$ 17,550,343
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			537,409	650,396	650,788
TOTAL LOCAL GRANTS BUDGET YEAR			600,614	554,452	549,022
UNIDENTIFIED GRANTS TO BE RECEIVED			<u>3,057,421</u>	<u>1,732,861</u>	<u>749,848</u>
TOTAL BUDGET			<u>\$ 19,500,000</u>	<u>\$ 19,500,000</u>	<u>\$ 19,500,000</u>



## All Funds 3-Year Projections (continued)

### Tuition-Based Preschool Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 13,744	\$ 12,790	\$ 12,557
Colorado Preschool Program	<u>11,555</u>	<u>9,296</u>	<u>9,095</u>
TOTAL BEGINNING FUND BALANCE	\$ 25,299	\$ 22,086	\$ 21,651
REVENUE/TUITION:			
Community Montessori Preschool	\$ 500,647	\$ 492,637	\$ 484,755
Community Montessori Scholarships	(64,722)	(63,686)	(62,667)
Colorado Preschool Program	341,337	335,876	330,502
Colorado Preschool Prog. Scholarships	(44,280)	(43,572)	(42,875)
TOTAL REVENUE	\$ 732,982	\$ 721,255	\$ 709,715
TOTAL RESOURCES	<u>\$ 758,281</u>	<u>\$ 743,341</u>	<u>\$ 731,366</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 426,341	\$ 418,507	\$ 411,984
Colorado Preschool Program	<u>309,854</u>	<u>303,183</u>	<u>298,078</u>
TOTAL EXPENDITURES	<u>\$ 736,195</u>	<u>\$ 721,690</u>	<u>\$ 710,062</u>
EMERGENCY RESERVE	\$ 22,086	\$ 21,651	\$ 21,302
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 758,281</u>	<u>\$ 743,341</u>	<u>\$ 731,364</u>
ENDING BALANCE			
Community Montessori Preschool	\$ -	\$ -	\$ -
Colorado Preschool Program	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Transportation Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 361,969	\$ 658,678	\$ 665,262
REVENUE:			
Mill Levy	\$ 7,182,717	\$ 7,067,794	\$ 6,954,709
Trans. Fees from Other Sources	447,557	440,396	433,350
State Categorical Reimbursement	2,500,000	2,460,000	2,420,640
Transfer from General Fund	1,144,395	1,126,085	1,108,068
TOTAL REVENUE	\$ 11,274,669	\$ 11,094,275	\$ 10,916,767
TOTAL RESOURCES	<u>\$ 11,636,638</u>	<u>\$ 11,752,953</u>	<u>\$ 11,582,029</u>
EXPENDITURES:			
Maintenance & Operations	\$ 31,488	\$ 30,984	\$ 30,488
Environmental Services	169,673	166,958	164,287
Transportation Services	1,495,528	1,471,600	1,448,054
Admin of Transportation Services	1,220,246	1,200,722	1,181,510
Vehicle Operations Services	6,823,659	6,999,859	6,904,017
Monitoring Services	1,237,366	1,217,568	1,198,087
TOTAL EXPENDITURES	<u>\$ 10,977,960</u>	<u>\$ 11,087,691</u>	<u>\$ 10,926,443</u>
RESERVES:			
Emergency Reserves	\$ 329,339	\$ 332,631	\$ 327,793
Contingency Reserves	329,339	332,631	327,793
TOTAL RESERVES	<u>\$ 658,678</u>	<u>\$ 665,262</u>	<u>\$ 655,586</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 11,636,638</u>	<u>\$ 11,752,953</u>	<u>\$ 11,582,029</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Colorado Preschool Program Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 35,370	\$ 32,318	\$ 31,728
REVENUE:			
Transfer from General Fund	\$ 1,104,284	\$ 1,086,615	\$ 1,069,229
TOTAL REVENUE	\$ 1,104,284	\$ 1,086,615	\$ 1,069,229
TOTAL RESOURCES	<u>\$ 1,139,654</u>	<u>\$ 1,118,933</u>	<u>\$ 1,100,957</u>
EXPENDITURES:			
Salaries	\$ 589,230	\$ 577,315	\$ 568,006
Benefits	180,529	177,714	174,871
Purchased Services	264,451	260,220	256,056
Supplies	43,054	42,365	41,687
TOTAL EXPENDITURES	<u>\$ 1,077,264</u>	<u>\$ 1,057,614</u>	<u>\$ 1,040,620</u>
EMERGENCY RESERVE	\$ 32,318	\$ 31,728	\$ 31,219
TRANSFERS TO:			
Risk Management Fund	15,447	15,200	14,957
Capital Reserve Fund	14,625	14,391	14,161
TOTAL TRANSFERS	<u>\$ 30,072</u>	<u>\$ 29,591</u>	<u>\$ 29,118</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,139,654</u>	<u>\$ 1,118,933</u>	<u>\$ 1,100,957</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Bond Redemption Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 24,069,371	\$ 24,106,072	\$ 24,142,187
REVENUE:			
Proceeds from Refunding Bonds			
Payment to Refunded Bonds			
Escrow Agent			
Premium/Discount on Bonds		-	-
Delinquent Property Taxes	\$ 19,680	\$ 19,365	\$ 19,055
Property Taxes	27,492,902	27,053,016	26,620,168
Interest Income	34,440	33,889	33,347
TOTAL REVENUE	\$ 27,547,022	\$ 27,106,270	\$ 26,672,570
TOTAL RESOURCES	<u>\$ 51,616,393</u>	<u>\$ 51,212,342</u>	<u>\$ 50,814,757</u>
EXPENDITURES:			
Principal Retirements	\$ 10,828,920	\$ 10,655,657	\$ 10,485,166
Interest on Debt	16,661,721	16,395,133	16,132,811
Bond Issuance Costs	-	-	-
Other - Paying Agent Fees	19,680	19,365	19,055
TOTAL EXPENDITURES	\$ 27,510,321	\$ 27,070,155	\$ 26,637,032
OTHER FINANCING SOURCES (USES)			
Proceeds from Debt Issuance	\$ -	\$ -	\$ -
Bond Premium	-	-	-
Payment to Escrow Agent	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 27,510,321</u>	<u>\$ 27,070,155</u>	<u>\$ 26,637,032</u>
ENDING BALANCE	<u>\$ 24,106,072</u>	<u>\$ 24,142,187</u>	<u>\$ 24,177,725</u>



## All Funds 3-Year Projections (continued)

### Building Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 20,556,248	\$ 8,350,000	\$ -
REVENUE:			
Net Bond Proceeds - 2007 Issuance	\$ -	\$ -	\$ -
Net Bond Proceeds - 2009 Issuance	-	-	-
Interest Income	350,000	150,000	-
Other Local Revenue	-	-	-
TOTAL REVENUE	\$ 350,000	\$ 150,000	\$ -
TOTAL RESOURCES	<u>\$ 20,906,248</u>	<u>\$ 8,500,000</u>	<u>\$ -</u>
EXPENDITURES:			
Phase I Projects	\$ -	\$ -	\$ -
Bond Issuance Costs	-	-	-
Phase II Building Fund Projects	12,556,248	12,000,000	-
TOTAL EXPENDITURES	<u>\$ 12,556,248</u>	<u>\$ 8,500,000</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 8,350,000</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Capital Reserve Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 286,940	\$ 276,127	\$ 271,528
Reserve - Project Carryover	5,977,555	5,881,914	5,787,803
Unreserved Beginning Balance	613,584	603,767	594,107
TOTAL BEGINNING FUND BALANCE	\$ 6,878,079	\$ 6,761,808	\$ 6,653,438
REVENUE:			
Sale of School Property	\$ -	\$ -	\$ -
Miscellaneous - State & Local	100,368	98,762	97,182
One time transfer from General Fund	500,000	492,000	484,128
Transfer from CPP Fund	14,625	14,391	14,161
Allocation from General Fund	1,987,303	1,955,506	1,924,218
TOTAL REVENUE	\$ 2,602,296	\$ 2,560,659	\$ 2,519,689
TOTAL RESOURCES	<u>\$ 9,480,375</u>	<u>\$ 9,322,467</u>	<u>\$ 9,173,127</u>
EXPENDITURES:			
School Projects	\$ 5,138,334	\$ 5,056,535	\$ 4,975,641
Operating Departments	2,441,859	2,396,334	2,357,807
Building Maintenance	1,282,607	1,262,085	1,241,892
Salaries, Employee Benefits, Office Expense	341,448	335,985	330,609
TOTAL EXPENDITURES	<u>\$ 9,204,248</u>	<u>\$ 9,050,939</u>	<u>\$ 8,905,949</u>
EMERGENCY RESERVE	\$ 276,127	\$ 271,528	\$ 267,178
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 9,480,375</u>	<u>\$ 9,322,467</u>	<u>\$ 9,173,127</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Nutrition Services Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 357,261	\$ 197,589	\$ 190,048
REVENUE:			
Over/Under	\$ 15,744	\$ 15,492	\$ 15,244
A la Carte	652,328	641,891	631,621
Regular School Lunch	2,020,762	1,988,430	1,956,615
Federal Cash Reimbursement	2,334,841	2,297,484	2,260,724
State Cash Reimbursement	68,880	67,778	66,694
Catering	9,840	9,683	9,528
Reduced Price Meals	35,813	35,240	34,676
Federal Government Commodities	241,878	238,008	234,200
Miscellaneous - Local	41,328	40,667	40,016
Breakfast Revenue	32,940	32,413	31,894
Headstart	79,133	77,867	76,621
TOTAL REVENUE	\$ 5,533,487	\$ 5,444,953	\$ 5,357,833
TRANSFERS			
Transfer from Community School Fund	\$ 225,000	\$ 225,000	\$ 225,000
One-Time Transfer from General Fund	668,136	657,446	646,927
TOTAL TRANSFERS	\$ 893,136	\$ 882,446	\$ 871,927
TOTAL RESOURCES	<u>\$ 6,783,884</u>	<u>\$ 6,524,988</u>	<u>\$ 6,419,808</u>
EXPENDITURES:			
Salaries	\$ 2,461,565	\$ 2,430,372	\$ 2,390,858
Employee Benefits	755,653	743,563	731,666
Purchased Services	87,329	85,932	84,557
Food	2,715,593	2,517,977	2,477,559
Commodities	200,736	197,524	194,364
Other Supplies/Uses	201,720	198,492	195,316
Non-capital Equipment	63,960	62,937	61,930
Equipment Depreciation	55,596	54,706	53,831
Other Objects and Uses	44,143	43,437	42,742
TOTAL EXPENDITURES	<u>\$ 6,586,295</u>	<u>\$ 6,334,940</u>	<u>\$ 6,232,823</u>
EMERGENCY RESERVE	\$ 197,589	\$ 190,048	\$ 186,985
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,783,884</u>	<u>\$ 6,524,988</u>	<u>\$ 6,419,808</u>
ENDING BALANCE	\$ -	\$ -	\$ -



## All Funds 3-Year Projections (continued)

### Health Insurance Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE	\$ 3,814,109	\$ 3,753,083	\$ 3,693,034
REVENUE:			
Transfer From Dental Insurance Fund	\$ -	\$ -	\$ -
Contributions	21,982,367	21,630,649	21,284,559
Interest Income	8,856	8,714	8,575
Miscellaneous	147,600	145,238	142,914
Wellness Program	4,920	4,841	4,764
Employee Benefit Program	54,120	53,254	52,402
TOTAL REVENUE	\$ 22,197,863	\$ 21,842,696	\$ 21,493,214
TOTAL RESOURCES	<u>\$ 26,011,972</u>	<u>\$ 25,595,779</u>	<u>\$ 25,186,248</u>
EXPENDITURES:			
Salaries	\$ 110,759	\$ 108,987	\$ 107,243
Employee Benefits	25,716	25,305	24,900
Purchased Services	73,800	72,619	71,457
Health Claims Paid	20,508,312	20,180,177	19,748,673
Stop Loss Coverage	730,069	718,388	815,517
Administrative Fees	741,353	729,491	717,819
Supplies and Materials	9,840	9,683	9,528
Wellness Program	4,920	4,841	4,764
Employee Benefit Program	54,120	53,254	52,402
TOTAL EXPENDITURES	<u>\$ 22,258,889</u>	<u>\$ 21,902,745</u>	<u>\$ 21,552,303</u>
RESERVES:			
Reserved for Wellness Programs	\$ -	\$ -	\$ -
Reserved for Employee Benefit Program	-	-	-
Reserved for Health Benefits	-	-	-
Above Recommended Amounts	3,753,083	3,693,034	3,633,945
TOTAL RESERVES	\$ 3,753,083	\$ 3,693,034	\$ 3,633,945
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 26,011,972</u>	<u>\$ 25,595,779</u>	<u>\$ 25,186,248</u>
ENDING BALANCE	\$ -	\$ -	\$ -



## All Funds 3-Year Projections (continued)

### Dental Insurance Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 348,821	\$ 343,240	\$ 337,748
TOTAL BEGINNING FUND BALANCE	\$ 348,821	\$ 343,240	\$ 337,748
REVENUE:			
Contributions	\$2,174,821	\$2,140,024	\$ 2,105,784
Interest Income	1,968	1,937	1,906
TOTAL REVENUE	\$2,176,789	\$2,141,961	\$ 2,107,690
TOTAL RESOURCES	<u>\$2,525,610</u>	<u>\$2,485,201</u>	<u>\$ 2,445,438</u>
EXPENDITURES:			
Salaries	\$ 25,978	\$ 25,562	\$ 25,153
Employee Benefits	5,890	5,796	5,703
Purchased Services	9,840	9,683	9,528
Dental Claims Paid	1,974,216	1,942,629	1,911,547
Administrative Fees	165,462	162,815	160,210
Supplies and Materials	984	968	953
TOTAL EXPENDITURES	\$2,182,370	\$2,147,453	\$ 2,113,094
RESERVES:			
Reserved for Dental Benefits	\$ 343,240	\$ 337,748	\$ 332,344
TOTAL RESERVES	\$ 343,240	\$ 337,748	\$ 332,344
TRANSFERS OUT:			
Transfer to Health Insurance Fund	\$ -	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$2,525,610</u>	<u>\$2,485,201</u>	<u>\$ 2,445,438</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## All Funds 3-Year Projections (continued)

### Trust and Agency Funds

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
<b>Agency Funds</b>			
Beginning Fund Balance	\$ 693,090	\$ 791,490	\$ 888,316
Receipts	<u>2,460,000</u>	<u>2,420,640</u>	<u>2,381,910</u>
Total Resources	\$ 3,153,090	\$ 3,212,130	\$ 3,270,226
Disbursements	<u>\$ 2,361,600</u>	<u>\$ 2,323,814</u>	<u>\$ 2,286,633</u>
Ending Balance	\$ 791,490	\$ 888,316	\$ 983,593
<b>Expendable Trust Funds</b>			
Beginning Fund Balance	\$ 66,375	\$ 65,391	\$ 64,423
Revenue	<u>9,840</u>	<u>9,683</u>	<u>9,528</u>
Total Resources	\$ 76,215	\$ 75,074	\$ 73,951
Expenditures	<u>\$ 10,824</u>	<u>\$ 10,651</u>	<u>\$ 10,481</u>
Ending Balance	\$ 65,391	\$ 64,423	\$ 63,470
<b>Nonexpendable Trust Funds</b>			
Beginning Fund Balance	\$ 189,639	\$ 185,703	\$ 181,830
Revenue	<u>10,824</u>	<u>10,651</u>	<u>10,481</u>
Total Resources	\$ 200,463	\$ 196,354	\$ 192,311
Expenditures	<u>\$ 14,760</u>	<u>\$ 14,524</u>	<u>\$ 14,292</u>
Ending Balance	\$ 185,703	\$ 181,830	\$ 178,019
<b>GRAND TOTAL</b>			
BEGINNING FUND BALANCE	\$ 949,104	\$ 1,042,584	\$ 1,134,569
TOTAL REVENUE	<u>2,480,664</u>	<u>2,440,974</u>	<u>2,401,919</u>
TOTAL RESOURCES	<u>\$ 3,429,768</u>	<u>\$ 3,483,558</u>	<u>\$ 3,536,488</u>
TOTAL EXPENDITURES	<u>\$ 2,387,184</u>	<u>\$ 2,348,989</u>	<u>\$ 2,311,406</u>
ENDING BALANCE	<u>\$ 1,042,584</u>	<u>\$ 1,134,569</u>	<u>\$ 1,225,082</u>



## All Funds 3-Year Projections (continued)

### Pupil Activity Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
BEGINNING BALANCE	\$ 2,800,735	\$ 3,163,692	\$ 3,520,841
RECEIPTS	<u>8,190,102</u>	<u>8,059,060</u>	<u>7,930,115</u>
TOTAL RESOURCES	<u>\$ 10,990,837</u>	<u>\$ 11,222,752</u>	<u>\$ 11,450,956</u>
DISBURSEMENTS	<u>\$ 7,827,145</u>	<u>\$ 7,701,911</u>	<u>\$ 7,578,680</u>
ENDING BALANCE	<u>\$ 3,163,692</u>	<u>\$ 3,520,841</u>	<u>\$ 3,872,276</u>



## All Funds 3-Year Projections (continued)

### Charter School Fund

	2011-12 PROJECTED BUDGET	2012-13 PROJECTED BUDGET	2013-14 PROJECTED BUDGET
GAAP Basis Beginning Fund Balance	\$ 630,225	\$ 610,006	\$ 599,951
BEGINNING BALANCE	\$ 630,225	\$ 610,006	\$ 599,951
REVENUE:			
Transfer from General Fund:	\$ 18,418,987	\$ 18,124,283	\$ 17,834,295
Fundraising Revenue	437,880	430,874	423,980
Athletic Fees	233,208	229,477	225,805
Instructional Fees	137,760	135,556	133,387
Miscellaneous Revenue	899,368	884,978	870,818
CDE Capital Construction:	186,124	183,146	180,216
TOTAL REVENUES	\$ 20,313,327	\$ 19,988,314	\$ 19,668,501
TOTAL RESOURCES	<u>\$ 20,943,552</u>	<u>\$ 20,598,320</u>	<u>\$ 20,268,452</u>
TOTAL EXPENDITURES	\$ 20,333,546	\$ 19,998,369	\$ 19,678,109
EMERGENCY RESERVE	<u>\$ 610,006</u>	<u>\$ 599,951</u>	<u>\$ 590,343</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 20,943,552</u>	<u>\$ 20,598,320</u>	<u>\$ 20,268,452</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



## APPENDICES

APPENDIX A: BUDGET FACT SHEET .....	340
APPENDIX B: MILL LEVIES, 1981-2011 .....	342
APPENDIX C: BOULDER VALLEY SCHOOL DISTRICT - TOTAL MILL LEVY .....	343
APPENDIX D: ASSESSED VALUATION INFORMATION, 1981-2011 .....	344
APPENDIX E: SCHEDULE OF ANNUAL PROPERTY TAX BURDEN ON HOMEOWNERS .....	345
APPENDIX F: PROPERTY TAX LEVIES AND COLLECTIONS .....	345
APPENDIX G: DEMOGRAPHIC AND ECONOMIC STATISTICS .....	346
APPENDIX H: HISTORY OF SCHOOL FINANCE ACT .....	347
APPENDIX I: PRINCIPAL PROPERTY TAXPAYERS .....	348
APPENDIX J: PRINCIPAL EMPLOYERS .....	349
APPENDIX K: COMPUTATION OF GENERAL OBLIGATION DEBT .....	350
APPENDIX L: DEBT SCHEDULES .....	351
APPENDIX M: SCHOOL DISTRICT COMPARISONS .....	353
APPENDIX N: STATE PERFORMANCE MEASURES .....	355
APPENDIX O: STATE OF COLORADO - CRITICAL DATES .....	360
APPENDIX P: GOVERNING POLICIES .....	365
GLOSSARY .....	385
ACRONYM REFERENCE .....	397



## Appendix A: Budget Fact Sheet

	Proposed 2009-10	Revised Adopted 2009-10	Proposed 2010-11	Revised 2010-11
<b>Mill Levy (mills)</b>				
Abatements	0.202	0.220	0.222	0.186
Election	6.634	6.695	6.672	11.338
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	31.859	31.938	31.917	36.547
Bond Redemption	5.996	6.565	6.422	5.791
Transportation	1.483	1.496	1.491	1.500
<b>Total Mill Levy:</b>	<b>39.338</b>	<b>39.999</b>	<b>39.830</b>	<b>43.838</b>
<b>Assessed Valuation</b>	<b>\$ 4,923,859,119</b>	<b>\$ 4,878,665,186</b>	<b>\$ 4,895,713,918</b>	<b>\$ 4,865,464,097</b>
<b>Enrollment (heads)</b>				
K-12 Enrollment	28,060	28,382	28,390	28,720.0
Pre-K Enrollment	483	506	499	499.0
Online Enrollment	0	0	0	77.0
<b>Total Enrollment:</b>	<b>28,543</b>	<b>28,888</b>	<b>28,889</b>	<b>29,296.0</b>
<b>Funded Pupil Count (FTE)</b>				
Elementary	11,663.5	11,713.5	11,927.3	12,024.7
Middle	6,512.5	6,589.0	6,478.0	6,533.0
Senior	8,921.5	9,158.5	9,064.0	9,233.0
Preschool	241.5	253.0	249.5	346.5
<b>Total Student FTE:</b>	<b>27,339.0</b>	<b>27,714.0</b>	<b>27,718.8</b>	<b>28,137.2</b>
General Fund	24,911.8	25,261.5	25,249.5	25,493.2
Charter Fund	2,253.7	2,282.5	2,302.3	2,317.5
CPP Fund	173.5	170.0	167.0	249.5
Online FTE	0.0	0.0	0.0	77.0
Total Student FTE:	27,339.0	27,714.0	27,718.8	28,137.2
Averaged Funded Pupil Count	27,399.3	27,714.0	27,718.8	28,137.2
<b>Revenues (dollars)</b>				
Per Pupil Operating Revenue (PPOR):	\$ 6,633	\$ 6,796	\$ 6,538	\$ 6,538
Plus: State Fiscal Stabilization Fund (ARRA Fund)	98	-	-	-
<b>Per Pupil Operating Revenue (PPOR):</b>	<b>\$ 6,731</b>	<b>\$ 6,796</b>	<b>\$ 6,538</b>	<b>\$ 6,538</b>
Transfer to Risk Management:	148	101	94	94
Transfer to Capital Reserve:	126	106	89	89
Total Cap. Res./ Risk. Mgmt.:	\$ 274	\$ 207	\$ 183	\$ 183
<b>Adjusted Per Pupil Revenue:</b>	<b>\$ 7,005</b>	<b>\$ 7,003</b>	<b>\$ 6,721</b>	<b>\$ 6,721</b>
Adjust: School Finance Act Rescission	2	2	2	2
Adjust: Fiscal Emergency Restricted Reserve:	138	140	-	-
<b>Per Pupil Revenue (PPR):</b>	<b>\$ 7,145</b>	<b>\$ 7,145</b>	<b>\$ 6,723</b>	<b>\$ 6,723</b>



## Appendix A: Budget Fact Sheet (continued)

	Proposed 2009-10	Revised Adopted 2009-10	Proposed 2010-11	Revised 2010-11
<b>Total Program Funding (dollars)</b>				
Property Taxes *	\$ 123,202,786	\$ 124,190,067	\$ 122,560,866	\$ 122,505,428
Specific Ownership Taxes	7,294,189	7,294,189	6,927,652	6,927,652
State Equalization	62,585,893	66,532,274	56,854,164	56,854,164
State Fiscal Stabilization Fund (ARRA Fund)	2,685,131	-	-	-
Total Program Funding:	\$ 195,767,999	\$ 198,016,530	\$ 186,342,682	\$ 186,287,244
Less: Fiscal Emergency Restricted Reserve	3,781,103	3,867,257	-	-
<b>Available Total Program Funding:</b>	<b>\$ 191,986,896</b>	<b>\$ 194,149,273</b>	<b>\$ 186,342,682</b>	<b>\$ 186,287,244</b>
<b>Benefits (percentage)</b>				
PERA**	13.85%	13.85%	14.75%	14.75%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%	0.17%
<b>Subtotal % of Salary:</b>	<b>15.47%</b>	<b>15.47%</b>	<b>16.37%</b>	<b>16.37%</b>
<b>Employer contribution (dollars)</b>				
Health Insurance	\$5,160	\$5,160	\$5,190	\$5,190
Dental Insurance	431	431	431	431
Life Insurance	35	35	35	35
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
<b>Employer contribution</b>	<b>\$5,761</b>	<b>\$5,761</b>	<b>\$5,791</b>	<b>\$5,791</b>
<b>Sub Rates (dollars)</b>				
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full
Sub Rates Per Day w/ benefits	\$63.51 half - \$109.12 full	\$63.51 half - \$109.12 full	\$64.00 half - \$109.97 full	\$64.00 half - \$109.97 full
<b>Grants (percentage)</b>				
Indirect Cost Rate	8.69%	8.69%	7.14%	7.14%
<b>Mileage Rate (dollars)</b>				
	\$ 0.550/mile	\$ 0.500/mile	\$ 0.500/mile	\$ 0.510/mile
<b>Activity Trip Rates (dollars)</b>				
District Sponsored Trips:				
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:				
- Driver	\$ 27.81/hour	\$ 27.81/hour	\$ 30.40/hour	\$ 30.40/hour
- Mileage Rate	\$ 1.15/mile	\$ 1.15/mile	\$ 1.27/mile	\$ 1.27/mile
Bus Assistant (if required)	\$ 17.71/hour	\$ 17.71/hour	\$ 31.15/hour	\$ 31.15/hour

\* Subject to change and does not include an projected uncollected tax amount.

\*\* Rate increase is effective on 1/1/2010.

\*\*\* Employer contribution is dependent on employee enrollment into plan.



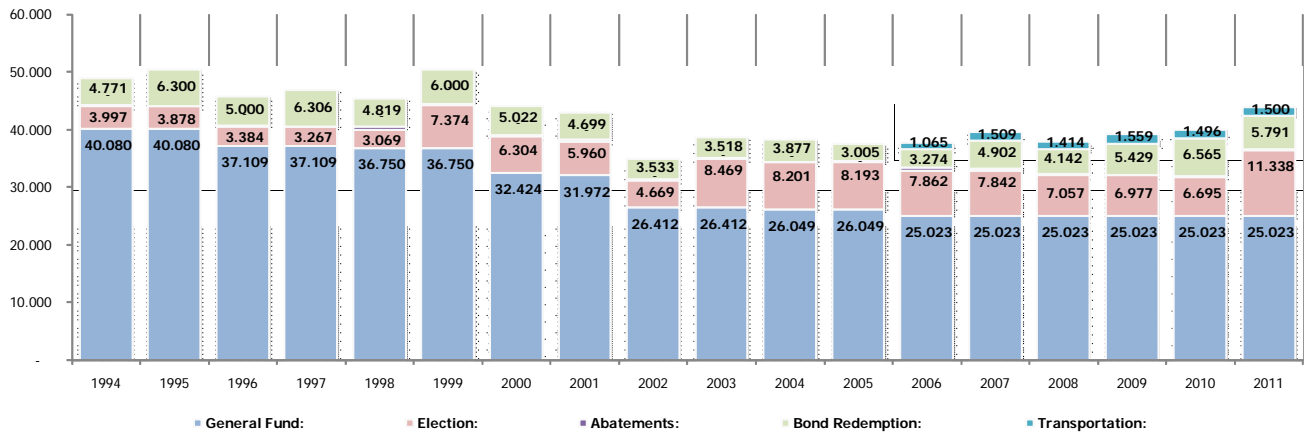
## Appendix B: Mill Levies, 1981-2011

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1981	45.180	6.620	N/A	3.00	N/A	N/A	54.800
1982	45.850	6.620	N/A	3.00	1.00	N/A	56.470
1983	46.480	5.620	N/A	4.00	1.19	N/A	57.290
1984	51.550	5.040	N/A	4.00	1.00	N/A	61.590
1985	49.370	4.740	N/A	4.00	1.00	N/A	59.110
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	43.838



## Appendix C: Boulder Valley School District - Total Mill Levy

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	5.429	6.565	5.791
Transportation:	-	-	-	-	-	-	-	-	-	-	-	-	1.065	1.509	1.414	1.559	1.496	1.500
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	0.125	0.220	0.186
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	6.977	6.695	11.338
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	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>39.113</b>	<b>39.999</b>	<b>43.838</b>



### Notes:

- Total assessed valuation for 2010 for the 2011-12 fiscal year is estimated at \$4,865,464,097
- Bond Redemption Mills are capital construction mill levies.
- Transportation Mills are for additional funding in the form of overrides approved by voters.
- 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, and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.



## Appendix D: Assessed Valuation Information, 1981-2011

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Value
1981	553,026,010	7.60%	54.800	-
1982	559,614,570	1.19%	56.470	-
1983	588,656,720	5.19%	57.290	-
1984	706,807,480	20.07%	61.610	-
1985	764,286,110	8.13%	59.110	-
1986	822,050,400	7.56%	68.760	-
1987	857,865,980	4.36%	68.760	-
1988	1,604,656,250	87.05%	40.130	-
1989	1,527,297,570	-4.82%	43.240	-
1990	1,537,477,510	0.67%	45.723	-
1991	1,559,935,940	1.46%	43.608	-
1992	1,578,926,090	1.22%	50.101	-
1993	1,637,406,850	3.70%	51.605	-
1994	1,765,907,340	7.85%	48.920	-
1995	1,820,696,730	3.10%	50.349	-
1996	2,086,632,190	14.61%	45.640	-
1997	2,161,110,090	3.57%	46.743	-
1998	2,301,159,440	6.48%	45.344	-
1999	2,395,324,350	4.09%	50.356	-
2000	2,801,776,710	16.97%	44.000	-
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816



## Appendix E: Schedule of Annual Property Tax Burden on Homeowners

Assessed (Taxable) Value of Home = \$100,000

Assessment Year	2008-09		2009-10		2010-11		Change from 2009-10 to 2010-11
	Taxes Paid		Taxes Paid		Taxes Paid		Increase/ Decrease
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
				Paid per \$100,000			
General Fund							
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	\$ -
Budget Elections	6.977	55.53	6.695	53.29	11.338	90.25	36.96
Abatements & Refunds	0.125	0.99	0.22	1.75	0.186	1.48	(0.27)
Bond Redemption Fund	5.429	43.20	6.565	52.26	5.791	46.10	(6.16)
Transportation Fund	1.559	12.40	1.496	11.91	1.50	11.94	0.03
<b>TOTAL</b>	<b>6.988</b>	<b>\$ 311.30</b>	<b>39.999</b>	<b>\$ 318.39</b>	<b>43.838</b>	<b>\$ 348.95</b>	<b>\$ 30.56</b>

## Appendix F: Property Tax Levies and Collections

Last 10 Fiscal Years  
(Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections	
						Amount	Percent of Levy
2000	2001	127,106,029	126,382,188	99.43%	356,068	126,738,256	99.71%
2001	2002	131,684,926	130,756,272	99.29%	71,953	130,828,225	99.35%
2002	2003	148,091,114	147,139,163	99.36%	387,790	147,526,953	99.62%
2003	2004	152,358,541	151,722,942	99.58%	336,249	152,059,191	99.80%
2004	2005	149,047,366	147,225,944	98.78%	139,537	147,365,481	98.87%
2005	2006	156,558,031	155,286,194	99.19%	197,766	155,483,960	99.31%
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
2007	2008	175,242,316	172,742,380	98.57%	47,942	172,790,322	98.60%
2008	2009	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%
2009	2010*	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011**	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office

\* Collections through July 31, 2010

\*\* Estimated collections through July 31, 2011

\*\* In millions



## Appendix G: Demographic and Economic Statistics

Last 10 Fiscal Years

(Unaudited)

<b>Fiscal Year</b>	<b>*Estimated Population(1)</b>	<b>**Personal Income(1) (millions)</b>	<b>**Per Capita Personal Income(1)</b>	<b>***Enrollment (Student FTE)</b>	<b>****Unemployment Rate(1)</b>
2001	276,711	11,312	40,883	26,311.5	3.495%
2002	278,048	11,230	40,390	26,703.0	5.885%
2003	277,813	11,399	41,034	26,629.5	5.809%
2004	279,227	11,994	42,955	26,643.5	4.924%
2005	281,195	12,765	45,394	26,789.5	4.402%
2006	283,644	13,550	47,770	26,739.5	4.009%
2007	290,580	14,385	50,141	26,914.0	3.896%
2008	293,232	15,267	52,601	27,229.0	4.900%
2009	300,136	16,251	55,319	27,293.0	7.500%
2010	305,268	17,241	57,978	27,508.5	6.500%

Source: \* Colorado State Demography Office

\*\* Global Insight Inc.

\*\*\* Boulder Valley School District RE-2

\*\*\*\* Colorado Department of Labor

Note: (1) Amounts are for the Boulder, CO Metropolitan Statistical Area



## Appendix H: History of School Finance Act

### Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3			
2010-11	\$6,721 **	29,296	458	1.59%	28,137.2			

The Public School Finance Act was enacted in 1988 and revised in 1994

\* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, and for 2005-06 was 26,790.3.

\*\* Per Pupil Revenue includes rescissions of \$1-\$2, 2009-10 also includes a \$140 emergency reserve.



## Appendix I: Principal Property Taxpayers

January 1, 2010 and 9 Years Ago  
(Unaudited)

Taxpayer	2010			2001		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	55,638,190	1.14%	1	54,036,010	1.78%
Flatiron Holding LLC	2	45,240,320	0.93%			
Qwest Corporation	3	33,506,100	0.69%	4	36,686,000	1.21%
Level 3 Communications	4	33,315,200	0.68%	6	27,078,150	0.89%
Macerich Twenty Ninth Street LLC	5	25,850,260	0.44%			
Roche Colorado Corporation	6	23,690,560	0.49%	7	13,685,630	0.45%
Sun Microsystems Inc	7	21,405,330	0.53%	3	45,383,510	1.49%
IBM Corporation	8	20,631,010	0.42%	5	30,336,340	1.00%
Sun Microsystems	9	19,575,000	0.40%			
Ball Corporation	10	18,665,300	0.38%			
Storage Technology Corporation				2	50,169,810	1.65%
Macerich Partnership				8	12,648,430	0.42%
Tana Oil & Gas, LLC				9	11,186,390	0.37%
Valley Lab Inc.				10	9,491,780	0.31%
Subtotal		297,517,270	6.10%		290,702,050	9.57%
Remaining Assessed Valuation		4,581,147,916	93.90%		2,747,158,754	90.43%
Total Assessed Valuation		<u>\$4,878,665,186</u>	<u>100.00%</u>		<u>\$3,037,860,804</u>	<u>100.00%</u>

Note: Qwest Communications purchased U.S. West Communications in June 2000.

Xcel Energy was formed from the merger of Northern States Power (Minnesota), Northern States Power (Wisconsin) and New Century Energies, which was the result of a prior merger between Public Service Company of Colorado (Denver, CO) and Southwestern Public Service (Amarillo, TX).

Source: Boulder County and Broomfield County Assessors Office



## Appendix J: Principal Employers

January 1, 2010 and 9 Years Ago  
(Unaudited)

Employer	2010			2001		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,827	3.34%	1	6,400	3.50%
Boulder Valley School District	2	4,042	1.98%	3	3,815	2.08%
St. Vrain Valley School District	3	3,806	1.86%			
Ball Aerospace	4	3,571	1.75%	9	1,925	1.05%
Sun Microsystems, Inc	5	3,200	1.56%	4	3,250	1.78%
State of Colorado	6	2,844	1.39%			
International Business Machines	7	2,800	1.37%	2	5,000	2.73%
Boulder Community Hospital	8	2,300	1.12%	6	2,102	1.15%
Covidien, Energy-Based Devices	9	2,300	1.12%			
Level 3 Communications	10	2,000	0.98%	7	2,350	1.28%
Storage Technology Corporation				5	3,000	1.64%
Centrobe				8	2,000	1.09%
Longmont Foods				10	1,200	0.66%
Subtotal		33,690	16.47%		31,042	16.96%
Other Employers		170,868	83.53%		151,964	83.04%
Total		204,558	100.00%		183,006	100.00%

Source: Boulder County Business Report Book of Lists, Denver Business Journal,  
Organization's websites and Colorado Department of Labor



## Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2010

(Unaudited)

	<b>Outstanding General Obligation Debt</b>	<b>Percentage Applicable to the District (3)</b>	<b>Amount of Outstanding Debt Applicable to the District</b>
Overlapping Debt (1)			
City of Boulder	58,265,000	100.00%	58,265,000
City of Louisville	6,400,000	100.00%	6,400,000
City of Lafayette	6,355,000	100.00%	6,355,000
City and County of Broomfield	680,000	20.88%	141,984
Boulder Central Area General Improvement District	17,705,000	100.00%	17,705,000
Boulder Rural Fire	3,600,000	100.00%	3,600,000
Colorado Tech Center Metropolitan District	13,315,000	100.00%	13,315,000
East Boulder County Water District	1,645,000	100.00%	1,645,000
Hoover Hill Water and Sanitation District	141,562	100.00%	141,562
Interlocken Consolidated Metropolitan District	94,290,134	100.00%	94,290,134
North Metro Fire Rescue District	24,630,000	20.88%	5,142,744
Nederland Community Library District	1,876,057	100.00%	1,876,057
Nederland Fire Protection District	1,030,000	100.00%	1,030,000
Northern Colorado Water Conservancy District	4,069,927	41.05%	1,670,705
Pine Brook Water District	4,670,000	100.00%	4,670,000
Rocky Mountain Fire	9,700,000	100.00%	9,700,000
Superior/McCaslin Interchange District	4,570,000	100.00%	4,570,000
Superior Metropolitan District #2	5,065,000	100.00%	5,065,000
Superior Metropolitan District #3	2,415,000	100.00%	2,415,000
Town of Erie	18,235,000	1.96%	357,406
Town of Nederland	1,180,000	100.00%	1,180,000
Subtotal Overlapping Debt			239,535,592
School District Direct Debt (2)			385,285,000
Total Direct and Overlapping Debt			<u>\$ 624,820,592</u>

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of outstanding debt of the overlapping governments that is borne by the taxpayers of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account.

### Notes:

(1) Balances as of December 31, 2009

(2) Balance as of June 30, 2010

(3) The percentage Applicable to the district is calculated by taking the percentage of the government's assessed value, which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County Assessor's Office.



## Appendix L: Debt Schedules

### Bond Amortization Schedule

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 Fiscal Year
<u>2009 General Obligation</u> New Capital Construction	3/10/2009 12/1/2034	3.50% to 4.50%	\$ 176,800,000	176,800,000	\$ -	\$ (235,000)	176,565,000	\$ 8,595,425
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	53,645,000	-	(1,000,000)	52,645,000	1,606,988
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	41,360,000	-	(7,930,000)	33,430,000	1,869,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	113,480,000	-	(1,840,000)	111,640,000	4,860,480
<b>Total</b>			<b>\$400,355,000</b>	<b>\$385,285,000</b>	<b>\$ -</b>	<b>\$ (11,005,000)</b>	<b>\$374,280,000</b>	<b>\$ 16,932,643</b>

The following is a schedule of future minimum payments on the general obligation debt:

	Principal	Interest	Total
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016	13,835,000	14,199,118	28,034,118
2017-2021	68,360,000	63,621,123	131,981,123
2022-2026	69,720,000	48,722,275	118,442,275
2027-2031	86,875,000	30,547,644	117,422,644
2032-2035	85,335,000	8,637,356	93,972,356
<b>Total</b>	<b>\$374,280,000</b>	<b>\$228,043,356</b>	<b>\$602,323,356</b>

### Certificates of Participation: General Operating Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 Fiscal Year
<u>2003 Certificates</u> Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003 6/1/2016	2.50% to 4.00%	\$ 7,275,000	\$ 3,710,000	\$ -	\$ (565,000)	\$ 3,145,000	\$ 137,208

The following is a schedule of future minimum payments on the certificates of participation:

	Principal	Interest	Total
2012	580,000	118,563	698,563
2013	605,000	98,263	703,263
2014	625,000	76,332	701,332
2015	655,000	52,582	707,582
2016	680,000	27,200	707,200
<b>Total</b>	<b>\$ 3,145,000</b>	<b>\$ 372,940</b>	<b>\$ 3,517,940</b>



## Appendix L: Debt Schedules (continued)

### General Obligation Debt: Bond Redemption Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 Fiscal Year
<u>2009 General Obligation</u> New Capital Construction	3/10/2009 12/1/2034	3.50% to 4.50%	\$ 176,800,000	176,800,000	\$ -	\$ (235,000)	176,565,000	\$ 8,595,425
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	53,645,000	-	(1,000,000)	52,645,000	1,606,988
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	41,360,000	-	(7,930,000)	33,430,000	1,869,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	113,480,000	-	(1,840,000)	111,640,000	4,860,480
<b>Total</b>			<b>\$400,355,000</b>	<b>\$385,285,000</b>	<b>\$ -</b>	<b>\$ (11,005,000)</b>	<b>\$374,280,000</b>	<b>\$ 16,932,643</b>

The following is a schedule of future minimum payments on the general obligation debt:

	Principal	Interest	Total
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016	13,835,000	14,199,118	28,034,118
2017-2021	68,360,000	63,621,123	131,981,123
2022-2026	69,720,000	48,722,275	118,442,275
2027-2031	86,875,000	30,547,644	117,422,644
2032-2035	85,335,000	8,637,356	93,972,356
	<b>\$374,280,000</b>	<b>\$228,043,356</b>	<b>\$602,323,356</b>

Note:

After the 2008-09 budget was adopted on November 18, 2008, the original Phase 2 bond sale planned for \$100M in the 2008-09 fiscal year was combined with the Phase 3 sale of \$76.8M, planned for the 2009-10 fiscal year. The combined sale saved an estimated \$500,000 in issuance costs for the Phase 3 sale.

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to insure adequate revenues to make all debt service payments are they become due in accordance with the debt schedule identified above.



## Appendix M: School District Comparisons

### Revenue

2010-11		Funded	On-Line	Total	Assessed	Mill	Property	Specific	State	Override
School District		Pupil	Pupil	Program	Valuation	Levy	Tax	Ownership	Share	Revenue
		Count	Count	Funding				Tax		
Littleton 6	Total	15,054.6	0.0	\$98,701,507	\$1,330,063,800	\$25.353	\$33,721,108	\$2,413,869	\$62,566,531	\$28,813,581
	Per Pupil			6,556.2	88,349.3		2,239.9	160.3	4,156.0	1,913.9
St. Vrain Valley RE-1J	Total	25,493.3	0.0	\$169,866,479	\$2,338,789,583	\$24.995	\$58,458,046	\$3,264,963	\$108,143,469	\$16,500,000
	Per Pupil			6,663.2	91,741.3		2,293.1	128.1	4,242.0	647.2
Poudre R 1	Total	25,496.0	106.5	\$169,838,652	\$2,361,230,912	\$27.000	\$63,753,235	\$4,626,087	\$101,459,330	\$35,012,147
	Per Pupil			6,661.4	92,611.8		2,500.5	181.4	3,979.4	1,373.2
Boulder Valley RE-2J	Total	27,718.8	74.0	\$186,287,244	\$4,865,464,097	\$25.023	\$122,505,428	\$6,927,652	\$56,854,164	\$32,662,468
	Per Pupil			6,720.6	172,848.0		4,419.58	249.9	2,051.1	1,178.4
Colorado Springs 11	Total	28,244.5	56.0	\$199,995,544	\$2,503,778,120	\$24.026	\$60,155,773	\$6,001,434	\$133,838,337	\$30,398,822
	Per Pupil			7,080.9	88,646.6		2,129.8	212.5	4,738.6	1,076.3
Adams-Arapahoe 28J	Total	35,565.9	0.0	\$251,492,166	\$1,764,274,208	\$26.010	\$45,888,772	\$3,175,006	\$202,428,388	\$22,339,028
	Per Pupil			7,071.2	49,605.8		1,290.2	89.3	5,691.6	628.1
Northglenn-Thornton 12	Total	40,191.5	4,814.5	\$278,379,241	\$1,761,508,842	\$27.000	\$47,560,739	\$3,292,008	\$227,526,494	\$35,400,000
	Per Pupil			6,926.3	43,827.9		1,183.4	81.9	5,661.1	880.8
Cherry Creek 5	Total	49,395.8	0.0	\$333,031,095	\$4,720,753,465	\$25.712	\$121,380,013	\$8,740,620	\$202,910,462	\$59,604,511
	Per Pupil			6,742.1	95,569.9		2,457.3	177.0	4,107.8	1,206.7
Douglas County RE-1	Total	57,945.8	2,909.0	\$379,057,950	\$4,947,782,342	\$25.440	\$125,871,583	\$8,743,383	\$244,442,984	\$33,713,000
	Per Pupil			6,541.6	153,430.4		2,172.2	150.9	4,218.5	581.8
Denver County 1	Total	72,770.1	96.0	\$526,320,775	\$11,165,147,081	\$25.541	\$285,169,022	\$17,375,124	\$223,776,629	\$76,850,986
	Per Pupil			7,232.7	153,430.4		3,918.8	238.8	3,075.1	1,056.1
Jefferson R-1	Total	81,191.8	128.0	\$538,903,110	\$7,309,550,697	\$26.252	\$191,890,325	\$13,762,249	\$333,250,536	\$74,302,585
	Per Pupil			6,637.4	90,028.2		2,363.4	169.5	4,104.5	915.1
Peer Group	Total	459,068.1	8,184.0	\$3,131,873,762	\$45,068,343,147	\$25.668	\$1,156,354,042	\$78,322,394	\$1,897,197,325	\$445,597,128
	Per Pupil			6,822.2	98,173.5		2,518.9	170.6	4,132.7	970.7
State of Colorado	Total	791,077.0	12,369.0	\$5,441,603,049	\$91,063,772,106	\$20.656	\$1,880,985,488	\$137,827,877	\$3,422,789,683	\$651,042,717
	Per Pupil		(Included in FPC)	6,813.27	115,113.7		2,377.8	174.2	4,326.7	823.0

Source:

Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.



## Appendix M: School District Comparisons (continued)

### Expenditures

2009-10 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,156.6	\$ 78,544,616 54.0%	\$ 9,596,736 6.6%	\$ 12,900,574 8.9%	\$ 38,097,336 26.2%	\$ 6,405,946 4.4%	\$ 145,545,208 100.0%	\$ 9,603
St. Vrain Valley RE-1J	24,905.9	115,811,227 51.0%	17,194,022 7.6%	23,941,454 10.5%	52,936,391 23.3%	17,343,516 7.6%	227,226,611 100.0%	9,123
Poudre R 1	24,959.6	114,547,989 51.2%	15,851,202 7.1%	23,023,330 10.3%	57,094,593 25.5%	13,420,695 6.0%	223,937,809 100.0%	8,972
Boulder Valley RE-2J	27,673.3	148,562,222 53.5%	21,789,908 7.8%	25,630,000 9.2%	65,285,182 23.5%	16,417,065 5.9%	277,684,378 100.0%	10,034
Colorado Springs 11	28,578.8	136,696,875 46.9%	19,649,501 6.7%	24,784,320 8.5%	94,392,766 32.4%	16,154,747 5.5%	291,678,209 100.0%	10,206
Adams-Arapahoe 28J	34,214.9	171,027,226 51.0%	25,805,523 7.7%	33,973,090 10.1%	84,868,063 25.3%	19,771,271 5.9%	335,445,172 100.0%	9,804
Northglenn-Thornton 12	40,169.3	186,709,937 50.5%	24,966,640 6.8%	39,269,875 10.6%	105,688,687 28.6%	12,861,683 3.5%	369,496,822 100.0%	9,198
Cherry Creek 5	48,979.3	289,918,402 61.3%	24,962,374 5.3%	38,351,738 8.1%	92,393,290 19.5%	27,221,851 5.8%	472,847,655 100.0%	9,654
Douglas County RE-1	56,555.1	254,649,726 53.8%	33,813,824 7.1%	39,339,732 8.3%	112,856,122 23.8%	32,687,748 6.9%	473,347,152 100.0%	8,370
Denver County 1	72,115.4	352,653,525 45.9%	44,830,185 5.8%	66,092,902 8.6%	246,295,204 32.1%	58,060,491 7.6%	767,932,308 100.0%	10,649
Jefferson R-1	81,396.7	409,504,852 52.4%	56,654,522 7.3%	75,315,200 9.6%	187,657,480 24.0%	52,140,871 6.7%	781,272,925 100.0%	9,598
Peer Group Total	454,704.9	\$ 2,258,626,596 51.7%	\$ 295,114,438 6.8%	\$ 402,622,215 9.2%	\$ 1,137,565,116 26.1%	\$ 272,485,883 6.2%	\$ 4,366,414,248 100.0%	\$ 9,603

Source:

Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

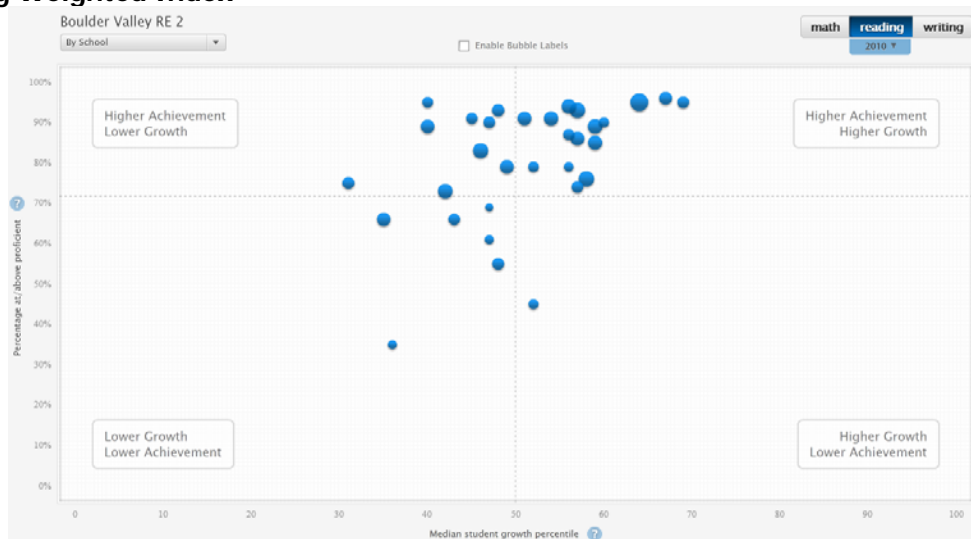
The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.



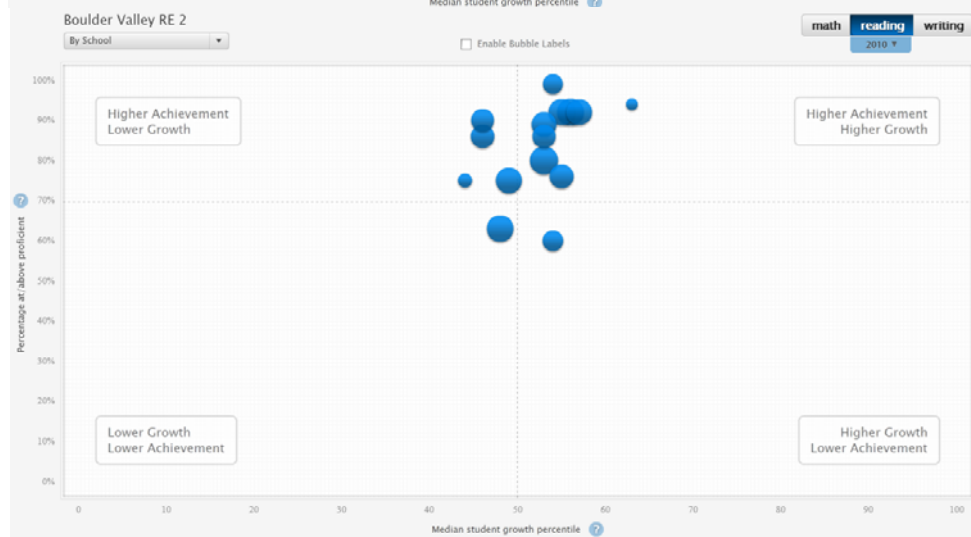
## Appendix N: State Performance Measures

### CSAP Reading Weighted Index

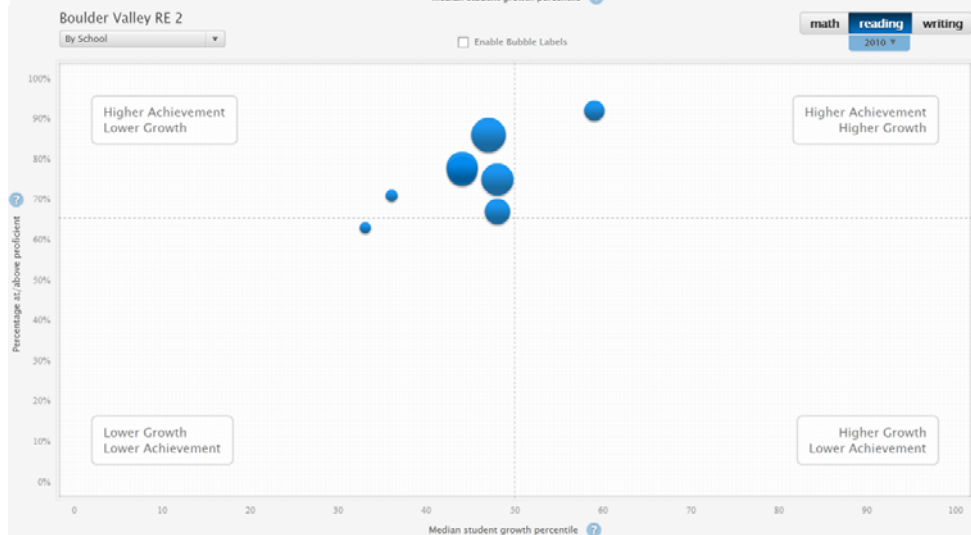
Elementary Schools



Middle Schools



High Schools



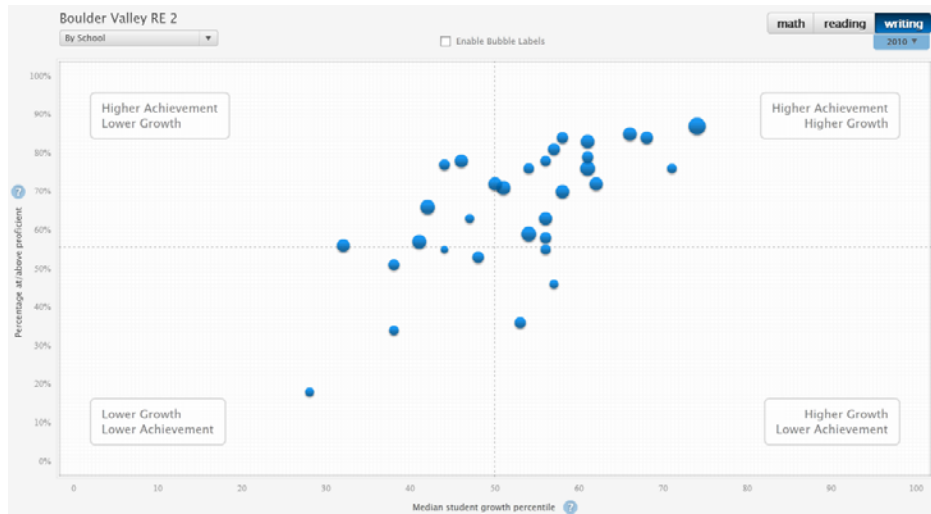
Source: CDE School View- The Colorado Growth Model [https://edx.cde.state.co.us/growth\\_model/public/index.htm#/year-2010](https://edx.cde.state.co.us/growth_model/public/index.htm#/year-2010)



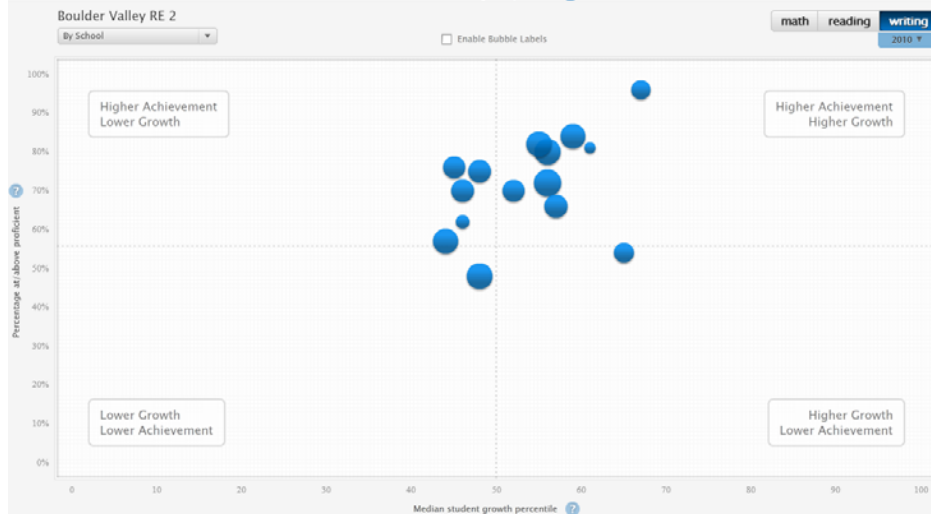
## Appendix N: State Performance Measures (continued)

### CSAP Writing Weighted Index

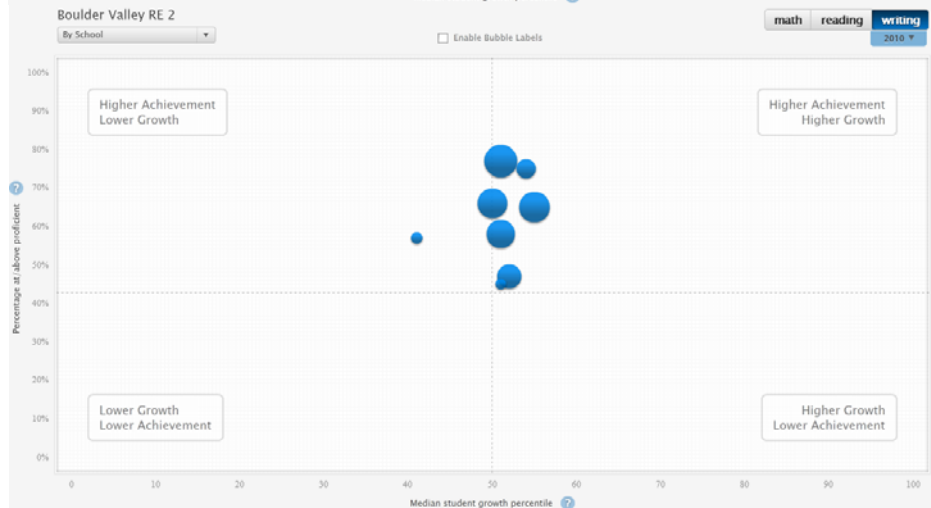
Elementary Schools



Middle Schools



High Schools

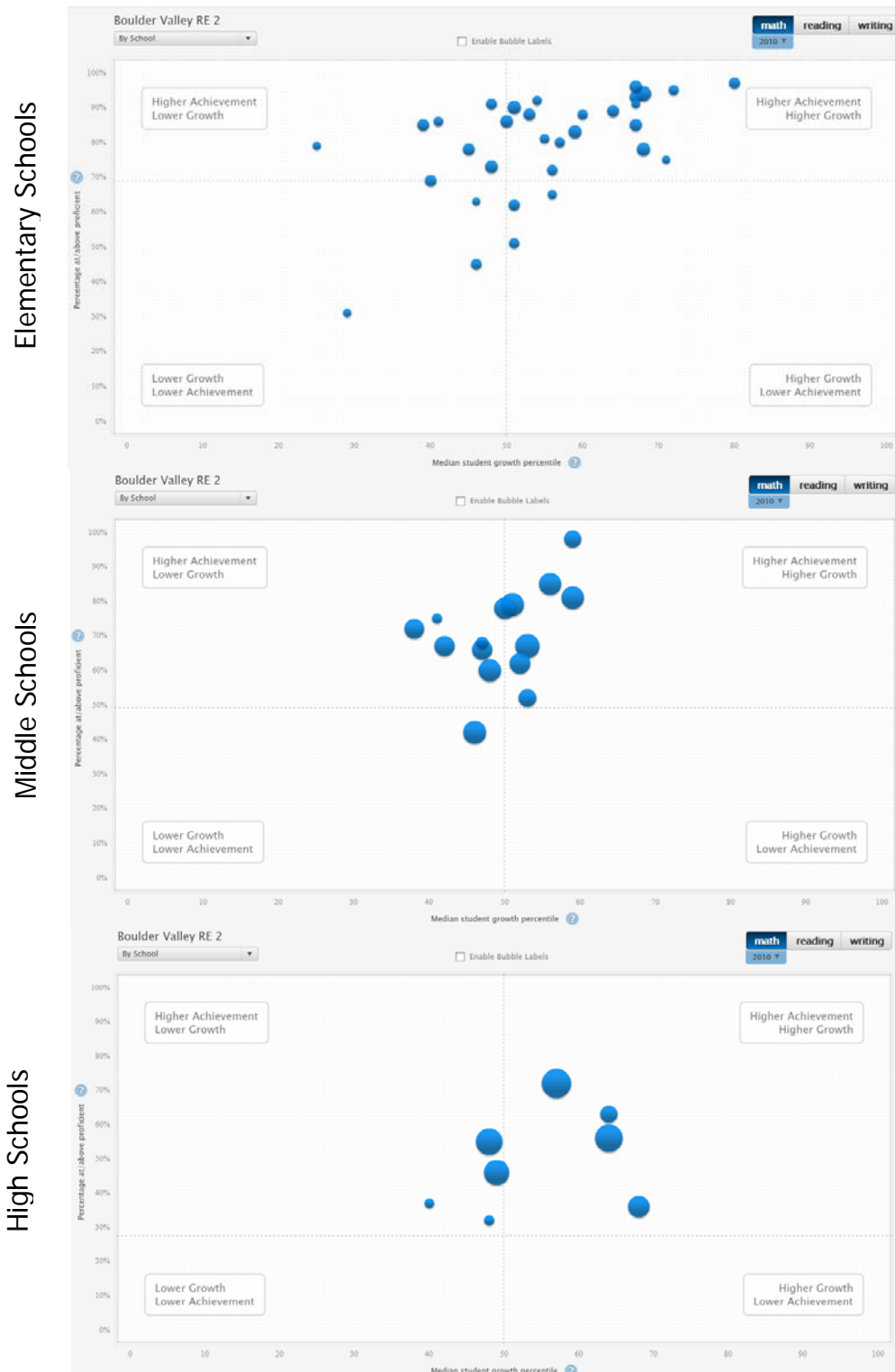


Source: CDE School View- The Colorado Growth Model [https://edx.cde.state.co.us/growth\\_model/public/index.htm#/year-2010](https://edx.cde.state.co.us/growth_model/public/index.htm#/year-2010)



## Appendix N: State Performance Measures (continued)

### CSAP Math Weighted Index

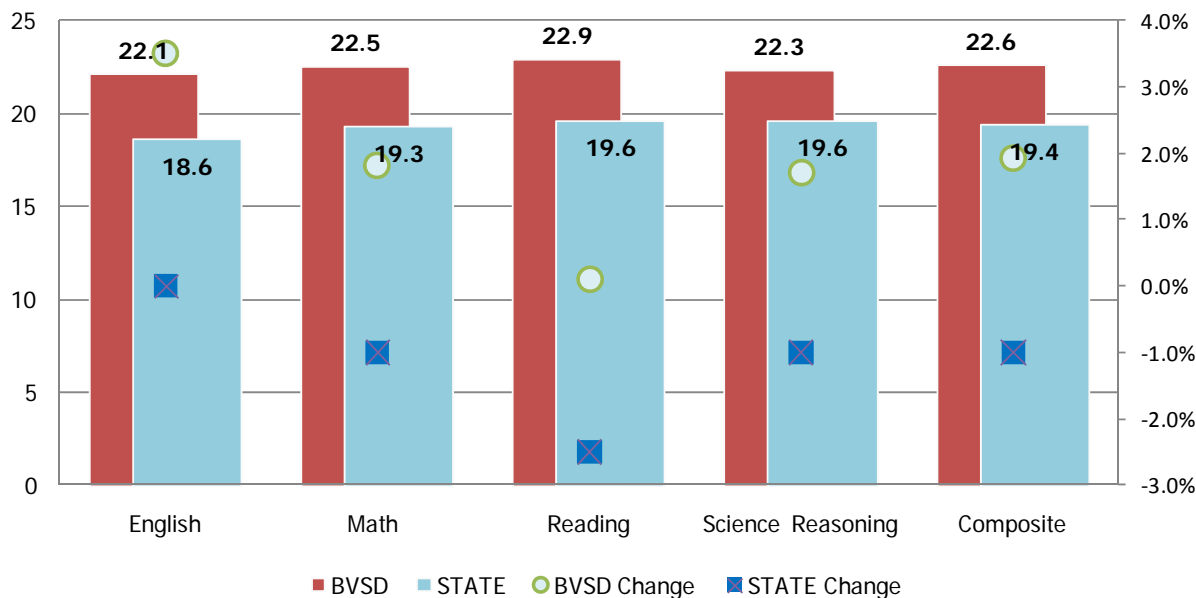


Source: CDE School View- The Colorado Growth Model [https://edx.cde.state.co.us/growth\\_model/public/index.htm#/year-2010](https://edx.cde.state.co.us/growth_model/public/index.htm#/year-2010)

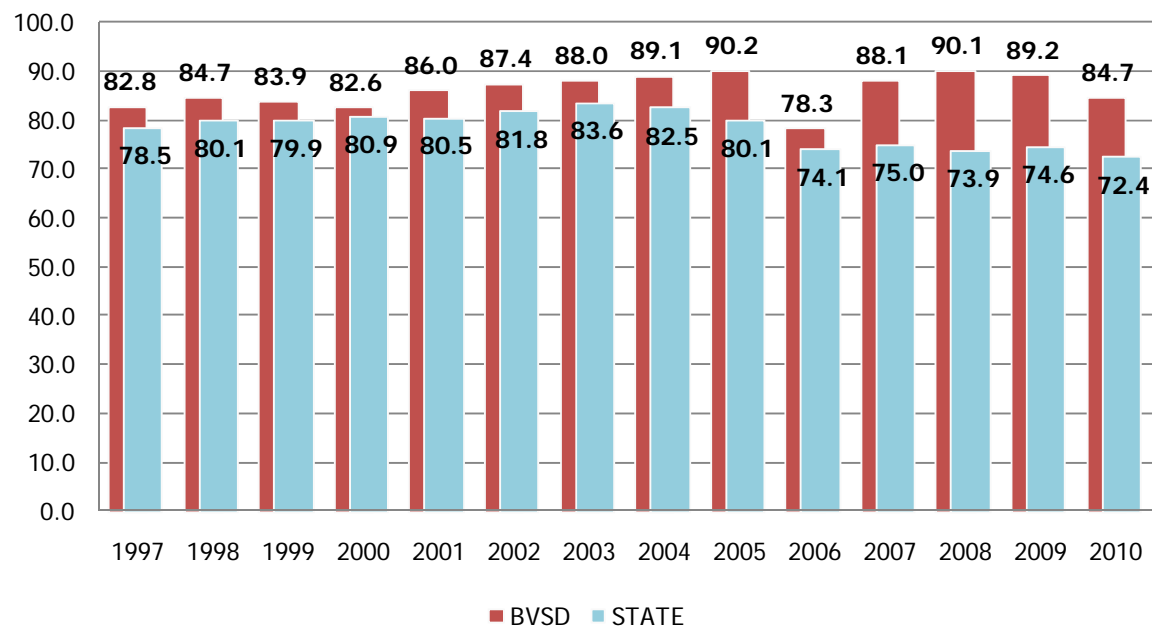


## Appendix N: State Performance Measures (continued)

### ACT Overall Average Score Results for 2010



### Graduation Rates 1997-2010

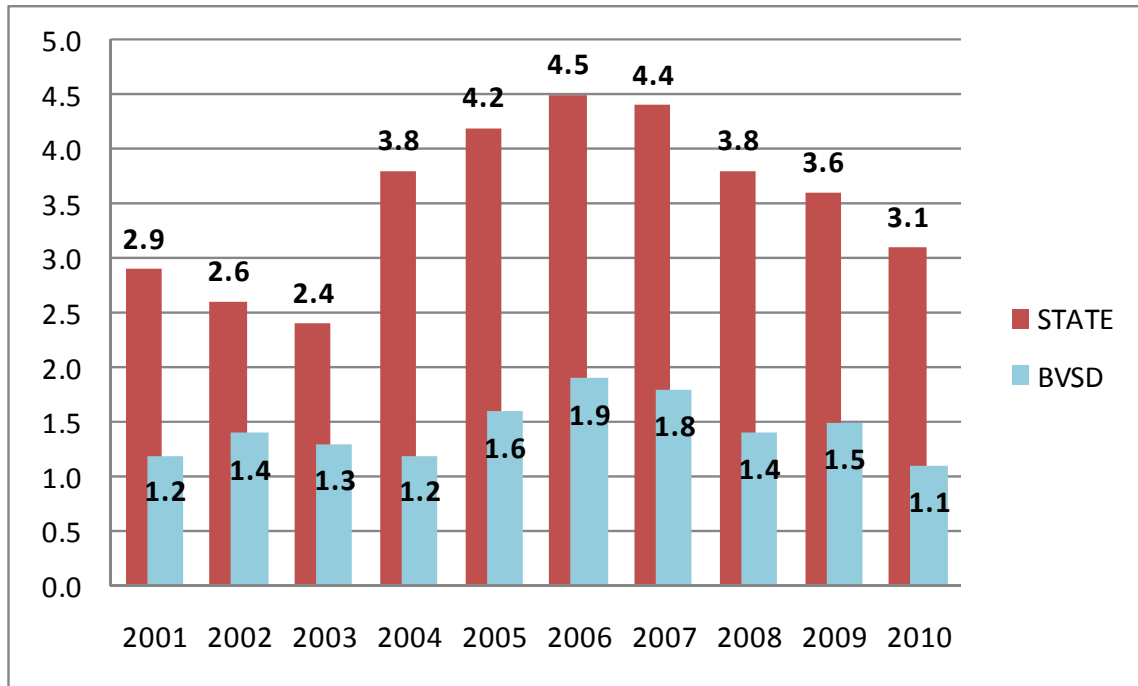


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that cannot be compared directly with prior year data. With the old system, students who took longer than four years to graduate were factored into the formula.



## Appendix N: State Performance Measures (continued)

### Dropout Rates 2001-2010





## Appendix O: State of Colorado - Critical Dates

Public School Finance Unit  
Fiscal Year 2010-11

**May 31** School district/BOCES administration submits proposed FY2010-11 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) (30 days prior to start of new fiscal year). For FY 2010-11, House Bill 10-1013, Section 7, **adds a new budget requirement that each district's budget shall include uniform summary sheet for each fund** administered by the district that details the following for each fund:

- a. The beginning fund balance and anticipated ending fund balance for the budget year
- b. The anticipated fund revenues for the budget year, delineated by the program and source codes identified in the chart of accounts
- c. The anticipated transfer and allocations that will occur to and from the fund
- d. The anticipated expenditures that will be made from the fund, delineated by the program and object codes identified in the chart of accounts
- e. The amount of reserves in the fund.

**June 10** School district/BOCES publishes public notice stating that the proposed FY2010-11 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.).

**June 15** School district authorizes CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district (22-54-115(1.5) & (2), C.R.S.).

**June 18** School district provides to CDE revised projection, if any, of its October 2010 pupil enrollment figures on which FY2010-11 school finance funding for the period July 2010 through November 2010 will be based. This revised projection is used until actual October 2010 counts are available and processed.

**June 25** School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer). **Note: The Treasurer's cash flow loan program will not be available for the first half of FY2010-11 pending the outcome of Amendment 61.**

**June 25** School district repays outstanding contingency reserve loans, if any, to CDE.

**June 30** Local board of education adopts FY2010-11 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).

**June 30** FY2010-11 NCLB Consolidated Federal Application and Budget due to CDE.

**June 30** Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.

**June/July** School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2009-10 from the county treasurer (30-25-302(5)(b), C.R.S.). This amount of this funding is reduced from FY2009-10 state share of "Total Program" funding.

**July 23** Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.



## **Appendix O: State of Colorado - Critical Dates (continued)**

**July 30** Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)

**August 3** Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2009-10 financial data.

**August 13** School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2009 – June 30, 2010, reimbursement period (22-51-105(1), C.R.S.).

**Aug 17-Oct 1** No earlier than August 15<sup>th</sup> and no later than October 1<sup>st</sup>, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)

**August 25** County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)

**August/September** A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1), C.R.S.)

**September 1** School districts shall submit to CDE and the State Board an estimate of the number of students in the school district who will seek to be designated by CDE as Accelerating Students through Concurrent Enrollment (ASCENT) program participants for the following school year. (22-35-108(2)(c)(I)

**September 28** School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)

**September 28** The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-513(2)(d)(I).

**September 28** School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).

**September 28** The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).

**October 1** School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7), C.R.S.).

**October 1** District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)

**October 1** School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Automated Data Exchange (ADE) System.



## **Appendix O: State of Colorado - Critical Dates (continued)**

**October 5** Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3)).

**October 13** Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)

**November 2** Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 1 or November 1 (October 31) counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.

**November 2** File the FY2009-10 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

**November 10** Last date for school districts to submit October 1 pupil membership count to CDE via the Automated Data Exchange (ADE) system (22-54-112(2), C.R.S.). All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils. (on or before November 10th)

**November 10** The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).

**November 10** The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)

**November 15** State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)

**November 16** School district provides to CDE a copy of its official November 2, 2010, ballot questions or a copy of its official November 2, 2010, ballot marked with the word "sample" and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)

**November 16** School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d), C.R.S.).

**November 30** Independent Auditor must provide the FY2009-10 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b) C.R.S.)

**December 1** School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2009-10 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful "de-Brucing" election.

**December 15** School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).

**December 15** CDE shall submit to the Office of the Governor, State Board of Education; and the members of the House and Senate Education Committees a report summarizing the findings and recommendations from the Average Daily Membership Study (Senate Bill 10-008).



## **Appendix O: State of Colorado - Critical Dates (continued)**

**December 31** School district/BOCES must approve their FY 2009-10 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final ADE reports.

**December 31** School district/BOCES must have their FY 2009-10 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)

**December 31** All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2), C.R.S.)

**December/January** School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.

**January 14** Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112, C.R.S.)

**January 15** *NOT APPLICABLE IN FY 2010-11* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). School districts which are eligible to participate in the February 1 military pupil count must submit an estimated count of military dependent pupils.

**January 29** Prior to January 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)

**February 1** CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)

**February 1** *NOT APPLICABLE IN FY 2010-11* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). Military dependent supplemental pupil enrollment count date. Eligible pupils enrolled in a school district on February 1 within the applicable budget year or the school day nearest said date who were not enrolled in the district or in any other school district in the state on October 1 of the budget year or the school day nearest said date. (22-54-128(1)(b), C.R.S.)

**February 15** *NOT APPLICABLE IN FY 2010-11* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). Last day for eligible school districts to submit military dependent supplemental pupil enrollment to CDE.

**March 1** Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S.)

**April 1** School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

**15th of Month** Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).

**25th of Month** School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).



## Appendix O: State of Colorado - Critical Dates (continued)

**Monthly** School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).

**Monthly** CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(4), C.R.S.)

**Quarterly** District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)

**Continuing** Any school district receiving capital construction funds will be subject to state audit.

**Continuing** The local board of education shall cause a true and correct copy of each collective bargaining agreement entered into by the board of education **and all subsequent collective bargaining agreements entered into by the board of education, within ten working days following the date of ratification of each agreement**, to be: (a) Posted on the website of the school district, if the school district maintains a website; (b) Filed with the state board of education **through the "directory" data submission process**; (c) Made available for public inspection during regular business hours in a convenient and identified location at the main administrative office of the school district; and (d) Filed with the board of trustees of the largest public library located within the school district (22-32-109.4, C.R.S.).

**Continuing** School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program. (22-45-103(1)(b)(V) C.R.S)

**Continuing** Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).

**Continuing:** On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools (based on *Section 22-54-129, C.R.S.*).

Elections For a complete calendar of election deadlines please visit:

[Colorado Department of State Elections Center](#)

Future: Upon receipt of data collected by the participating school districts and charter schools in the alternative school funding models pilot program (pursuant to House Bill 10-1183), the Advisory Council shall review the data and annually prepare and submit a summary report on or before January 15, 2012 and on or before, January 15 each year thereafter through 2015 to the: State Board; Governor's Office; and General Assembly.

NOTE: This calendar identifies critical dates for the 2010-11 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will be posted on the CDE website at: <http://www.cde.state.co.us/cdefinance/FinancialReportingFY2010-11.htm> .



## **Appendix P: Governing Policies**

The following Governing Policies refer to the budget.

### **BBA: School Board Powers and Duties**

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

#### Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

#### Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, nutrition services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

#### Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.



## **Appendix P: Governing Policies (continued)**

### **BBA: School Board Powers and Duties (continued)**

#### Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

#### Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

#### General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

### **DB: Annual Operating Budget**

Both the extent and quality of educational services affect – and are affected by - the financial program. All are governed by policies of the board of education, subject to the state statutes on what studies must be offered by the school district, state statutes regarding the financial resources available to the school district, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the superintendent of schools, is presented to the board of education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the school district during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.



## **Appendix P: Governing Policies (continued)**

### **DB: Annual Operating Budget (continued)**

#### Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

#### Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

#### **LEGAL REFS.:**

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

**AGREEMENT REF.:** Teachers' agreement, Section B

**CROSS REF.:** DB subcodes (all relate to the budget)

**NOTE:** The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § § 22-44-203 and 204)

### **DBJ: Budget Transfers**

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by Board resolution. When a contingency occurs, the Board, by resolution, may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.



## **Appendix P: Governing Policies (continued)**

### **DBJ: Budget Transfers (continued)**

#### School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

#### Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor.

All budget transfers require the approval of the Superintendent.

#### LEGAL REFS.:

C.R.S. § 22-32-107 I (*Duties-treasurer*)

C.R.S. § 22-44-102(3) (*Definitions*)

C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)

C.R.S. § 22-44-112 (*Transfer of monies*)

C.R.S. § 22-44-113 (*Borrowing from funds*)

C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)

C.R.S. § 22-54-105 (*Funds*)

C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

### **DD: Grants Management**

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.



## **Appendix P: Governing Policies (continued)**

### **DD: Grants Management (continued)**

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

### **DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities**

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students\* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds; or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

\*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.



## **Appendix P: Governing Policies (continued)**

### **DD-R2: Grants to District Personnel**

Grants applied for and received by individual District personnel for personal, professional or professional development purposes are not subject to District policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other District personnel.

### **DEB: Loan Programs (Funds from State Tax Sources)**

#### Short-Term Borrowing

The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

#### State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

#### Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

#### **LEGAL REFS.:**

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources**

#### Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.



## **Appendix P: Governing Policies (continued)**

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources (continued)**

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fundor); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

In approving cooperative projects, the Board of Education will be responsible only for School District contributions authorized in the project budget and only for the purposes described. If total anticipated revenue is not received, services must be curtailed. Services to school-age children have the highest priority for retention in such circumstances.

In the event that implementation extends into more than one budget year, the Board will review the project annually as part of the School District budget review process.

LEGAL REF.:

C.R.S. 22-44-110(5)

CROSS REF.:

DB, Annual Operating Budget

### **DFA: Cash Management/Investment Policy**

It is the policy of the District to invest public funds in a manner that will preserve capital, meet the daily liquidity needs of the District, diversify the District's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Cash Management Investment Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds.

#### **SCOPE**

Cash balances in the Bond Redemption Fund, the Building Fund, the Health Insurance Fund, the Dental Insurance Fund, the Non-expendable Trust Fund and the Expendable Trust Fund shall not be pooled and the investment income derived from the individual investment accounts shall be allocated directly to the individual fund.

All cash shall be pooled for investment purposes, except for cash balances of the funds listed above. Investment income derived from the pooled investment account shall be allocated to the General Fund.

This Investment Policy shall apply to all funds accounted for in the District's Comprehensive Annual Financial Report.



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **INVESTMENT OBJECTIVES**

The District's principal investment objectives include:

- Preservation of capital and protection of investment principal;
- Maintenance of sufficient liquidity to meet anticipated cash flows;
- Attainment of a market rate of return;
- Diversification to avoid incurring unreasonable market risks;
- Conformance with all applicable District policies, state statutes and Federal regulations.

#### **DELEGATION OF AUTHORITY**

The Superintendent is vested with responsibility for managing the District's investment program and for implementing this Cash Management Investment Policy. The Superintendent may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to the Accounting Services Director or the Chief Financial Officer. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Superintendent or his/her designee shall establish written procedures and internal controls for the operation of the District's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The District may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

#### **PRUDENCE**

The standard of prudence, as defined by the Colorado Revised Statutes, to be used for managing the District's assets is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally without risk and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional losses may be possible in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Superintendent and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the Board of Education and appropriate action is taken to control adverse developments.

#### **ETHICS AND CONFLICTS OF INTEREST**

District employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the District's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Superintendent or his/her designee any material financial interest they have in financial institutions that conduct business with the District, and they shall subordinate their personal investment transactions to those of the District.



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **AUTHORIZED SECURITIES AND TRANSACTIONS**

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. § 11-10.5-101, *et seq.*, Public Deposit Protection Act; C.R.S. § 11-47-101, *et seq.*, Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, *et seq.*, Funds - Legal Investments; C.R.S. § 24-75-603, Depositories; and C.R.S. § 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted. This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.

2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.

3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed in 1. and 2. above with a final maturity not exceeding 10 years. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the District's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a Nationally Recognized Statistical Rating Organization (NRSRO). Repurchase agreement counterparties shall execute a District approved Master Repurchase Agreement with the District. The Chief Operations Officer shall maintain a copy of the District's approved Master Repurchase Agreement along with a list of broker/dealers who have executed same.

4. Commercial Paper with an original maturity of 180 days or less that is rated at least A1+, P-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA-, Aa3 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer.

5. Non-negotiable Certificates of Deposit with a maturity not exceeding one year in any FDIC insured state or national bank, or state or federal savings bank located in Colorado that is a state approved depository per C.R.S. § 24-75-603. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act or the Savings and Loan Association Public Deposit Protection Act.

6. Local Government Investment Pools authorized under C.R.S. § 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

7. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

The foregoing list of authorized securities shall be strictly interpreted. Any deviation from this list must be approved by the Board of Education.

#### **INVESTMENT DIVERSIFICATION**

It is the intent of the District to diversify the investments within the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the District's anticipated cash flow needs.

#### **INVESTMENT MATURITY AND LIQUIDITY**

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

#### **COMPETITIVE TRANSACTIONS**

Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded.

If the District is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

#### **SELECTION OF BROKER/DEALERS**

The Chief Operations Officer shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized firms.

To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;
2. Report voluntarily to the Federal Reserve Bank of New York;
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external

investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

The District may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 3. of the Authorized Securities and Transactions section of this Investment Policy.



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **SAFEKEEPING AND CUSTODY**

The Superintendent or his/her designee shall approve one or more banks to provide safekeeping and custodial services for the District. A District approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. § 24-75-603.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the District. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the District approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the District by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the District as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the District as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the District as "customer."

The District's custodian will be required to furnish the District monthly reports of holdings of custodied securities as well as a report of monthly safekeeping activity.

#### **REPORTING**

At the end of each quarter, the Chief Financial Officer shall submit to the Board an investment report listing the investments held by the District and the current market value of the investments.

#### **POLICY REVISIONS**

This Cash Management/ Investment Policy shall be reviewed annually by the Superintendent or his/her designee and may be amended by the Board of Education as conditions warrant.

#### **LEGAL REFS.:**

C.R.S. § 24-75-601, *Funds-Legal Investments*

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses**

The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

The school district, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of school district sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:



## **Appendix P: Governing Policies (continued)**

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)**

#### **1. Site identification**

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

#### **2. Submittal of preliminary design to school district**

- Third party wishing to pursue the installation of telecommunication facilities on school district sites and facilities after completing its site and facilities identification process shall submit to the school district Department of Operations the following:
  - a. Survey and legal description of proposed site.
  - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
  - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
  - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing school district use.
  - e. Proposed source of electrical power and telephone connection.

#### **3. License agreements shall require:**

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.



## **Appendix P: Governing Policies (continued)**

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)**

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.
4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

#### **LEGAL REF.:**

C.R.S. 22-32-110(f)

#### **CROSS REF.:**

FL, Retirement of Facilities

### **DG: Depository of Funds/Authorized Signatures**

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

The accounting department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys shall be deposited by the treasurer of the board or official custodian to the credit of the district in a depository designated by the board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all district funds authorized by the board of education, except student activity funds, will require the facsimile signature of the treasurer of the board of education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the principal or assistant principal at the school. Moneys of the school activity accounts will be deposited in a designated bank located within the district. This financial institution must qualify as an eligible public depository in accordance with state law.

#### **LEGAL REFS.:**

- C.R.S. § 22-32-109(1) (g) (board of education - district duties-custody of moneys)
- C.R.S. § 22-32-110(1) (x) (specific powers-custody of moneys)
- C.R.S. § 22-32-121 (facsimile signature)
- C.R.S. § 22-40-104 (relates to county treasurer)
- C.R.S. § 22-40-105 (tax levies and revenues-depositories)
- C.R.S. § 22-45-104 through -106 (accounting and reporting)



## **Appendix P: Governing Policies (continued)**

### **DH: Bonded Employees and Officers**

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

Employees who are responsible for handling district funds shall be covered by the district's crime coverage insurance policy, assuming all funds are handled in accordance with the district's cash handling procedures.

#### **LEGAL REFS.:**

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (board of education-district duties-custody of school district moneys)

### **DI: Fiscal Accounting and Reporting**

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform to the requirements of the state board of education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the board will receive financial statements on a quarterly basis.

NOTE: Fiscal accounting and reporting must meet requirements established by the state board of education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

### **DID: Inventories (And Property Accounting)**

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets.

Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Examples of infrastructure assets include, but are not limited to roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution and collection systems. Infrastructure assets also have a unit value of \$5,000 or greater.

All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

#### **LEGAL REF.:**

C.R.S. § 29-1-506

#### **CROSS REFS.:**

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials



## **Appendix P: Governing Policies (continued)**

### **DIE: Audits**

In accordance with state law, all funds and accounts of the District shall be audited annually, following the close of the fiscal year.

At least once every five years, the Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the District for report to the Board.

The auditor shall meet with the Board and the Audit Committee to discuss the audit report, make recommendations concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the Auditor to the District within five months after the close of the fiscal year unless a request for an extension of time is granted by the State Auditor. The audit report shall be submitted to the State Auditor and the Colorado Department of Education no later than December 31.

The Board reserves the right to request an audit at more frequent intervals if desired.

#### **LEGAL REFS.:**

C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)

C.R.S. § 24-75-601.3 (*Remedial actions - investments not made in conformance with statute*)

C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

### **DIEA: District Audit Committee**

The Board has the responsibility to District residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.

- Review quarterly financial reports provided by the district.
- Review District financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of District financial policies and procedures.

The District Audit Committee shall be comprised of five members: two Board members, one being the Board Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Financial Officer; the District's Director of Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board a two year term. The District's independent auditor may be asked to attend selected committee meetings.



## **Appendix P: Governing Policies (continued)**

### **DIEA: District Audit Committee (continued)**

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Committee shall submit a report to the Board at the end of each fiscal year detailing its activities during the fiscal year.

#### **LEGAL REFS.:**

- C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)
- C.R.S. § 22-54-101, *et seq.* (*Public School Finance Act of 1994*)
- C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

#### **CROSS REFS.:**

- BBA, School Board Powers and Duties
- DI, Fiscal Accounting and Reporting
- DIE, Audits

### **DJ/DJE: Purchasing and Contracting**

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

#### **1. Awards**

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

#### **2. Contracts**

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.



## **Appendix P: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

#### **3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)**

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

<b>PURCHASE OF GOODS/SERVICES</b>	<b>METHOD</b>
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board- approved amounts shall be submitted to the Board for consideration.

#### **6. Purchase of Goods and Services to be Paid for by Parents or Students**

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

#### **7. Cooperative Purchasing**

The Procurement Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits the District.

#### **8. Sole Source Procurements**

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.



## **Appendix P: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

#### **9. Emergency Purchases**

If a condition develops which is likely to result in immediate physical injury to persons, damage to District property, interruption of District operations, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes. Written documentation shall be provided to the Procurement Director justifying such emergency purchases.

#### **LEGAL REFS.:**

C.R.S. 22-32-109(1)(b)

C.R.S. 22-63-204

### **DL: Payroll Procedures/Payday Schedules**

#### **Payroll Distribution and Records**

Payroll will be paid on the last business day of the month, with the exception of the month of December when payday is the last school day before winter break. A supplemental will be paid on the 10th day of the month. All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction.

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

#### **LEGAL REF.:**

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

#### **AGREEMENT REFS.:**

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

### **DLB: Salary Deductions**

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.



## **Appendix P: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

Salary deductions shall be made for absences not covered by leave policies adopted by the board of education. Such deductions shall be calculated on the basis of the employee's work year.

#### **AGREEMENT REFS.:**

- Teachers' agreement, Section F
- Service personnel agreement, Article III
- Paraprofessionals' agreement, Section C

#### **CROSS REFS.:**

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

#### **PERA**

All employees of the District must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

#### **SAVINGS BOND**

Employees may purchase savings bonds through payroll deduction. Bonds are purchased and delivered according to the employee's written instructions.

#### **LIFE SURVIVOR'S INSURANCE**

The Public Employees' Retirement Association has an insurance plan which provides survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through payroll deduction. PERA will supply information about these plans.

#### **HEALTH AND DENTAL INSURANCE**

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family members' health and dental plans may be added through payroll deduction. Procedures shall be handled by the Human Resources Division.

#### **TAX DEFERRED SAVINGS PLANS**

Employees may participate in the 401k plan available through PERA, the District's 403b plan, and/or the District's 457b plan through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for his/her investment elections and for compliance with Internal Revenue Code rules and regulations.

#### **EMPLOYEE CONTRIBUTION CAMPAIGN**

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one-time donations in cash or check or authorize payroll deductions to be made to Impact on Education, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.



## **Appendix P: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

#### **PROFESSIONAL DUES**

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

#### **AGREEMENT REFS.:**

Teachers' Agreement, Section F  
Service Personnel Agreement, Article III  
Paraeducators' Agreement, Section C

#### **CROSS REFS.:**

GCBC, Professional Staff Fringe Benefits  
GDBC, Support Staff Fringe Benefits

### **DLC: Employee Expense Reimbursements**

Employees who are required to travel from school, to school, and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by the Accounting Services Department. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip. If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require proper authorization.

#### **AGREEMENT REFS.:**

Teachers' Agreement, Section E  
Paraeducators' Agreement, Section F

#### **CROSS REF.:**

BHD/BHE, Board Member Compensation and Expenses/Insurance  
Business Resource Handbook

### **DN: School Properties Disposal Procedures**

Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.

## GLOSSARY

GLOSSARY OF TERMS .....	386
ACRONYM REFERENCE .....	397



## Glossary of Terms

**Abatement:** The reduction or cancellation of an assessed tax.

**Academic Areas:** Math, science, social studies, language arts, physical education, foreign language, music and art.

**Account:** The detailed record of a particular asset, liability, owners' equity, revenue or expense.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Action Plan:** Statements of specific actions to be taken to make progress in strategic priority areas.

**Adequate Yearly Progress (AYP):** Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

**Advanced Placement Program (AP):** A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

**Advancement via Individual Determination (AVID):** is a college-readiness system designed to increase the number of students who enroll in four-year colleges.

**Agency Fund:** This fund is used to account for receipts and disbursements from student and district fundraising activities.

**Amendment 23:** An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1 percent for ten years and inflation thereafter.

**American Recovery and Reinvestment Act (ARRA) – e.g. Stimulus funds** –The ARRA provides \$787 billion of federal tax reductions and federal spending increases to accelerate the nation's economic recovery and preserve and create jobs. The ARRA provides for \$453 billion of those funds for federal spending. About 80 percent of the additional federal spending goes to pay for federal projects and to state and local governments.

**Annual Leave:** Unit B employees on regular or limited-term contracts will receive up to 12 annual leave days per year. At the end of each school year, regular contract employees may choose to either carryover up to 25 unused days to the next school year or receive payment for up to 12 unused days at the starting substitute teacher daily rate. Limited-term contract employees will be paid for all unused days.

**Appropriation:** A legal authorization granted by the board of education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assessed Valuation:** The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

**Assets:** Resources owned or held by an entity which have monetary value.

**Athletics Fund (Fund 16):** The Athletics Fund is part of the Combined General 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.

**Automated Data Exchange (ADE):** The submission of information required by the Colorado Department of Education for the purposes of Accreditation, CSAP, Financials, Human Resources, Literacy, Payroll, Position Control, Pupil Count, and Surveys.

**Balance Sheet:** The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

**Benefits:** District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.



## Glossary of Terms (continued)

**Board of Education (BOE):** An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

**Board Policy:** Guidelines adopted by the board of education that govern school operations.

**Bond Redemption Fund (Fund 31):** Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

**Boulder Valley School District (BVSD):** Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

**Budget Transfer:** Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

**Budget:** A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

**Building Fund (Fund 41):** The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the board of education.

**Cabinet:** Senior advisors to the Superintendent of Schools.

**Capital Expenditures:** Those expenditures which result in the acquisition of or addition to fixed assets.

**Capital Improvement Planning Committee (CIPC):** The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Capital Reserve Fund (Fund 43):** The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may

be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the board of education.

**Carryover:** Amount of money remaining at the end of the preceding year and available in the current budget year.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.

**Categorical Revenues:** Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment, Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Vocational Education.

**Central Support Services:** Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

**Certificate of Participation (COP):** Financial certificates issued that provide capital for payment of principal and interest.

**Chart of Accounts:** A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

**Charter School Fund (Fund 11):** This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the school district.

**Charter School:** A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

**Citizen's Bond Oversight Committee (CBOC):** The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

**CoCurricular Activities:** School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.



## Glossary of Terms (continued)

**Collaborative Literacy Intervention Project (CLIP):** The Collaborative Literacy Intervention Project is an intensive intervention for at-risk grade 1 students. Tutoring sessions focus on reading and writing skills and strategies that support the student in meeting reading standards.

**Colorado Department of Education (CDE):** The administrative arm of the Colorado State Board of Education.

**Colorado English Language Assessment (CELA):** This assessment replaced the Woodcock-Muñoz Language Survey as the BVSD language proficiency assessment in 2006. The CELA is the assessment that has been chosen by the Colorado Department of Education for statewide implementation.

**Colorado Preschool Program Fund (CPP) (Fund 29):** This Operating Fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the district's Colorado Preschool and Kindergarten Program.

**Colorado Student Assessment Program (CSAP):** Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

**Combined General Fund:** Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

**Commitment:** Funds obligated towards a purchase requisition.

**Community Schools Fund (Fund 19):** The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

**Compensation:** District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

**Comprehensive Annual Financial Report (CAFR):** This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

**Contingency Reserve:** Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

**Contract for Services:** District form used to pay individuals not otherwise employed by the district.

**Conversion:** Process of changing dollars to FTE or FTE to dollars.

**Cultural Proficiency:** The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

**Data Team:** Software used for tracking receipts and disbursements for a school's student activity accounts.

**Debt Services:** The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

**Deficit:** (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**Dental Insurance Fund (Fund 67):** An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.



## **Glossary of Terms** (continued)

**District Accountability Committee (DAC):** DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

**District Leadership Team (DLT):** Leadership group of the district comprised of building and central administrators.

**Diversity:** Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

**Education Excise Tax (EET):** A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

**Education Process Management System (EPM):** More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

**Educational Facilities Master Plan:** The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Encumbrance:** A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

**English as a Second Language (ESL):** The BVSD program that supports and provides services for the ELL student.

**English Language Development (ELD):** ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

**English Language Learner (ELL):** A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to be considered ELL until they have attained English language proficiency.

**English Language Proficiency (ELP):** A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

**English Language Proficiency Act (ELPA):** A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

**Enterprise Resource Planning (ERP):** A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

**Equalization, State:** General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

**Exempt Employees:** Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

**Expendable Trust Fund:** This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.



## Glossary of Terms (continued)

**Expenditure Correction:** Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Facility Condition Assessment (FCA):** The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Fiduciary Funds:** Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

### **Fiscal Emergency Restricted Reserves**

The General Assembly has determined that a state financial crisis requires each district and the state charter school institute to budget an amount to a fiscal emergency restricted reserve. The total statewide amount to be held in reserve is \$110 million.

**Fiscal Year:** The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

**Fixed Asset:** Tangible property with an estimated life of more than one year.

**Nutrition Service Fund (Fund 51):** This fund is used to account for the financial activities associated with the district's school lunch program.

**Free or Reduced Lunch (FRL):** In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

**Full Time Equivalency (FTE):** Unit used to measure the hours in an employee's contract based on a 40 hour work week.

**Fund:** A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives

of the school district according to special legislation, regulations, or other restrictions.

**Funded Pupil Count:** Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

**General Administrative Support:** Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

**General Operating Fund (Fund 10):** Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

**Generally Accepted Accounting Principles (GAAP):** A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

**Government Finance Officers Association (GFOA):** Professional association of state, provincial and local finance officers in the United States and Canada.

**Governmental Designated-Purpose Grants Fund (Fund 22):** A special revenue fund used to account for governmental grants for designated purposes.

**Grant:** A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**Health Insurance Fund (Fund 66):** An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.



## Glossary of Terms (continued)

**Highly Qualified Teacher:** Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

**Impact on Education:** Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

**Indirect Cost:** A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

**Individual Education Program (IEP):** A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

**Individual Literacy Plan (ILP):** The Colorado Basic Literacy Act requires that the reading progress of all students in grades K-3 be carefully monitored to determine if students are meeting reading standards. Literacy assessments are also required for students in grades 4-8 who are on an ILP and/or who were not proficient on the CSAP Reading test the preceding school year. Students who do not meet or are at risk of not meeting reading standards are placed on Individual Literacy Plans.

**Infinite Campus (IC):** A software package that the district uses to manage student information.

**Instructional Staff Support:** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

**Lawson Dashboard:** Web-based portal through which administrative and clerical staff access reports and the various Lawson data entry and inquiry screens specific to their job duties.

**Lawson Enterprise System:** Suite of software applications that integrates the district's HR/Payroll, Financing & Accounting, Budgeting, Procurement and Fixed Asset data and processes.

**Leadership in Energy and Environmental Design (LEED):** A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

**Levy:** (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Location:** Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

**Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Mill Levy:** The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

**Multi-Use Outdoor Facilities Assessment (MUOFA):** The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**NCGA Statement:** National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

**New Century Graduate:** The vision of the New Century Graduate 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. The steering committee report was completed in May of 2002 and can be found on the district's website.



## Glossary of Terms (continued)

**No Child Left Behind (NCLB):** The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

**Non-exempt Employees:** Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

**Nonexpendable Trust Fund:** This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

**Object:** As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)

0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)

0700 Property (Land, Buildings, Equipment, Vehicles)

0800 Other Objects (Dues, Interest, Internal Charge Accounts)

0900 Other Uses of Funds (Redemption of Principal, Transfers)

**110/110:** An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

**Operating Transfers:** All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Other Education:** Jitsugyo High School Exchange Program.

**Other Support Services:** Those activities concerned with providing non-instructional services to students, staff or the community.

**Override Revenues:** A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

**Para-educator:** Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

**Parent(s):** Parent, guardian or other persons with legal authority to make educational decisions for children.

**Pay Direct:** A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.



## Glossary of Terms (continued)

**Per Pupil Operating Revenue (PPOR):** The equalization program funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year, minus the minimum dollar amount required by law to be transferred from the General Operating Fund to the Capital Reserve and Risk Management Funds, as required by C.R.S. 22-53-108(3).

**Per Pupil Revenue (PPR):** The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

**Performance Indicators:** Selected data that, individually and as a body of evidence, measure performance and achievement.

**Petty Cash:** A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

**Position Control:** Process by which the Budget Department distributes and maintains staffing allocations.

**Positive Behavior Support (PBS):** Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

**Procurement Card (Procard):** A MasterCard credit card, issued by the Procurement Department via JP Morgan Chase Bank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

**Program Compatibility Assessment (PCA):** The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Program:** A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

**Public Employees' Retirement Association (PERA):** PERA is a cost-sharing multiple-employer defined benefit pension plan for district employees.

**Public School Finance Act of 1994, as Amended:** State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

**Pupil Activity Fund:** A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

**Pupil Count:** A head count of pupils by school and grade level which are enrolled in an education program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

**Pupil Enrollment:** The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

**Purchase Order:** Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

**Purchased Services:** Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

**Read to Achieve:** State grant awarded to eligible elementary schools to fund reading programs for students whose reading skills are below the levels established by the State Board of Education.



## Glossary of Terms (continued)

**Referendum C:** In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

**Revenue:** Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

**Revolving Account:** Used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

**Risk Management Fund (Fund 18):** This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

**Salary:** The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

**School Administrative Support:** Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

**School Improvement Teams (SIT):** School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.

**School Resource Allocation (SRA):** General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

**Sheltered Instruction Observation Protocol (SIOP):** BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the ESL classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

**Special Education Advisory Committee (SEAC):** The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

**Special Education Program (SPED):** A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

**Special Reporting Element (SRE):** Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

**Specific Ownership Tax:** An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

**Stability Rate:** The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.



## Glossary of Terms (continued)

**State Fiscal Stabilization Fund** -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

**Strategy:** A statement which commits to a set of actions over time in order to gain an advantage or improvement.

**Struggling Readers:** Resources directed to elementary schools to provide additional small group instruction to improve literacy.

**Student Accountability Report (SAR):** The Student Accountability Report was developed by the Colorado Department of Education. A wide variety of measurements is published on each school in the state and distributed to parents.

**Student Activity Account:** A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

**Student Support Services:** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

**Supplant:** To displace and substitute for another. For example, federal grant funds shall supplement but not supplant non-federal funds.

**Supplies:** Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

**Support Services Programs:** Those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

**TABOR Amendment (Emergency Reserve):** The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

**Talented And Gifted (TAG):** Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

**Taxes, Ad Valorem:** Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

**Technology Fund (Fund 15):** This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

**Tools of Inquiry for Equitable Schools (TIES):** This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

**Total Program:** Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.



## **Glossary of Terms** (continued)

**Transfers:** Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

**Transportation Fund (Fund 25):** This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the 2005 Transportation mill levy in November 2005.

**Treasurer's Fees:** State law permits the Boulder and Gilpin County Treasurers to charge the district one-quarter of one percent of the property taxes collected.

**Trust and Agency Funds (Funds 71, 72 & 73):** These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.

**Tuition Based Preschool Fund (Fund 23):** This is a special revenue fund used to account for the two district-operated preschools at Community Montessori and Pioneer Elementary.

**US Green Building Council (USGBC):** The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.

**Voice over Internet Protocol (VoIP):** A telephone communications system that utilizes the internet rather than regular telephone lines.

**W-9:** IRS form to request a taxpayer identification number.

**Weighted Index:** The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.

## **Woodcock-Muñoz Language Survey (WMLS):**

The Woodcock-Muñoz Language Survey is published by Riverside Publishing and is administered to all English Language Learners in BVSD. The WMLS is a language proficiency assessment that provides a broad sampling of proficiency in oral language, reading and writing. BVSD measures growth in English Language Proficiency using the W score for Broad English Ability. The W scale is centered on a value of 500, which approximates the average performance of 10-year-olds.



## Acronym Reference

<b>AAS</b>	Advanced Academic Services	<b>COP</b>	Certificate of Participation
<b>ACT</b>	American College Testing	<b>COSPRA</b>	Colorado School Public Relations Association
<b>ADA</b>	Americans with Disabilities Act	<b>COTA</b>	Certified Occupational Therapist Asst.
<b>ADE</b>	Automatic Data Exchange	<b>CPP</b>	Colorado Preschool Program
<b>ADHD</b>	Attention Deficit Hyperactivity Disorder	<b>CRS</b>	Colorado Revised Statutes
<b>ALPS</b>	Advanced Learning Plans	<b>CSAP</b>	Colorado Student Assessment Program
<b>AP</b>	Advanced Placement	<b>CTE</b>	Career & Technical Education
<b>AR</b>	Area Representative	<b>DAC</b>	District Accountability Committee
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>DIMC</b>	District Instructional Media Center
<b>ASBO</b>	Association of School Business Officials International	<b>DLS</b>	Division of Learning Services
<b>ASD</b>	Autism Spectrum Disorder	<b>DLT</b>	District Leadership Team
<b>AVID</b>	Advancement via Individual Determination	<b>DPC</b>	District Parent Council
<b>AYP</b>	Adequate Yearly Progress	<b>ECEA</b>	Exceptional Children's Educational Act
<b>BCSIS</b>	Boulder Community School of Integrated Studies	<b>EET</b>	Education Excise Tax
<b>BOE</b>	Board of Education	<b>ELA</b>	English Language Acquisition
<b>BVCU</b>	Boulder Valley Credit Union	<b>ELD</b>	English Language Development
<b>BVEA</b>	Boulder Valley Education Association	<b>ELL</b>	English Language Learner
<b>BVEOP</b>	Boulder Valley Educational Office Professionals	<b>ELP</b>	English Language Proficiency
<b>BVPA</b>	Boulder Valley Paraeducators Association	<b>ELPA</b>	English Language Proficiency Act
<b>BVSD</b>	Boulder Valley School District	<b>ELR</b>	Essential Learning Results
<b>BVSEA</b>	Boulder Valley Service Employees Association	<b>ERP</b>	Enterprise Resource Planning
<b>BVSSC</b>	Boulder Valley Safe Schools Coalition	<b>ESL</b>	English as a Second Language
<b>CABE</b>	Colorado Association for Bilingual Education	<b>FBLA</b>	Future Business Leaders of America
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>FCA</b>	Facility Condition Assessment
<b>CASB</b>	Colorado Association of School Boards	<b>FAQ</b>	Frequently Asked Questions
<b>CASE</b>	Colorado Association of School Executives	<b>FAST</b>	Families & Schools Together
<b>CBLA</b>	Colorado Basic Literacy Act	<b>FEP</b>	Fully English Proficient
<b>CBOC</b>	Citizen's Bond Oversight Committee	<b>FOSS</b>	Full Option Science System
<b>CCC</b>	Curriculum Coordinating Council	<b>FRL</b>	Free and Reduced Lunch
<b>CDE</b>	Colorado Department of Education	<b>FRS</b>	Family Resource School
<b>CELA</b>	Colorado English Language Assessment	<b>FTE</b>	Full Time Equivalent
<b>CHSAA</b>	Colorado High School Activities Association	<b>GAAP</b>	Generally Accepted Accounting Principals
<b>CIPC</b>	Capital Improvement Planning Committee	<b>GFOA</b>	Government Finance Officers Association
<b>CLIP</b>	Collaborative Literacy Intervention Project	<b>HRD</b>	Human Resource Department
		<b>IB</b>	International Baccalaureate
		<b>IC</b>	Infinite Campus
		<b>IDEA</b>	Individuals with Disabilities Education Act
		<b>IDEIA</b>	Individuals with Disabilities Education Improvement Act
		<b>IDI</b>	Intercultural Development Inventory
		<b>IEP</b>	Individual Educational Program



## Acronym Reference (continued)

<b>ILP</b>	Individual Literacy Plan
<b>IR</b>	Interdisciplinary Resource
<b>IT</b>	Information Technology
<b>LEA</b>	Local Educational Agency
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>LEP</b>	Limited English Proficient
<b>LLL</b>	Life Long Learning
<b>LLSS</b>	Literacy & Language Support Services
<b>MEACC</b>	Multi Ethnic Action Community Committee
<b>MEEAC</b>	Multi Ethnic Education Action Committee
<b>MUOFA</b>	Multi-Use Outdoor Facilities Assessment
<b>NABE</b>	National Association for Bilingual Education
<b>NCGA</b>	National Council on Governmental Accounting
<b>NEP</b>	Non English Proficient
<b>NSPRA</b>	National School Public Relations Association
<b>OE</b>	Open Enrollment
<b>PAC</b>	Principal's Advisory Committee
<b>PAM</b>	Parents as Mentors
<b>PARA</b>	Paraeducator
<b>PBS</b>	Positive Behavior Support
<b>PCA</b>	Program Compatibility Assessment
<b>PCD</b>	Perceptual/Communicative Disability
<b>PEN</b>	Parent Engagement Network
<b>PEP</b>	Professional Educators Program
<b>PERA</b>	Public Employees Retirement Association
<b>PHLOTE</b>	Primary Home Language Other Than English
<b>PIE</b>	Partners in Education
<b>PING</b>	Parent Involvement Network Group
<b>PLP</b>	Personalized Learning Plan
<b>POC</b>	People of Color
<b>PPOR</b>	Per Pupil Operating Revenue
<b>PPP</b>	Parent Professional Partnership
<b>PPR</b>	Per Pupil Revenue
<b>PYPIB</b>	Primary Years Program International Baccalaureate
<b>R2A</b>	Read to Achieve
<b>RBO</b>	Relationship by Objectives
<b>RCS</b>	Reduced Class Size

<b>RFI</b>	Request for Information
<b>RFP</b>	Request for Proposal
<b>RTI</b>	Response to Intervention
<b>SAAC</b>	Student Accountability Advisory Committee
<b>SACC</b>	School Age Child Care
<b>SAPP</b>	Substance Abuse Prevention Program
<b>SAR</b>	School Accountability Report
<b>SAT</b>	Scholastic Assessment Test
<b>SBOE</b>	State Board of Education
<b>SCS</b>	School Climate Survey
<b>SEA</b>	State Educational Agency
<b>SEAC</b>	Special Education Advisory Committee
<b>SIED</b>	Significant Identifiable Emotional Disorder
<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>SIPR</b>	School Improvement Program Review
<b>SIT</b>	School Improvement Team
<b>SPED</b>	Special Education
<b>SRA</b>	School Resource Allocation
<b>SRO</b>	Student Resource Officer
<b>SRE</b>	Special Reporting Element
<b>SWAP</b>	School to Work Alliance Program
<b>TABOR</b>	Taxpayer's Bill of Rights
<b>TAC</b>	Teacher Advisory Committee
<b>TAG</b>	Talented & Gifted
<b>TAG DAC</b>	TAG District Advisory Committee
<b>TAS</b>	Teachers as Scholars Program
<b>TEA</b>	TAG Education Advisors
<b>TEC</b>	Technical Education Center
<b>TIES</b>	Tools of Inquiry for Equitable Schools
<b>TOSA</b>	Teacher on Special Assignment
<b>WMLS</b>	Woodcock-Munoz Language Survey
<b>YRBS</b>	Youth at Risk Behavior Survey