

Revised Adopted Budget 2007 - 2008



Boulder Valley

School District

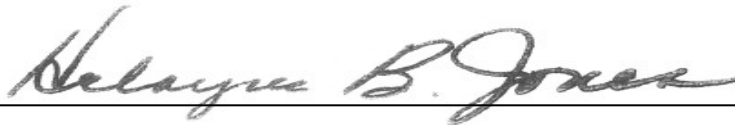
Excellence and Equity

Boulder, Colorado

Revised Adopted Budget 2007-2008



Excellence and Equity

A handwritten signature in dark ink, reading "Helayne B. Jones". The signature is fluid and cursive, with a horizontal line extending from the end of the name.

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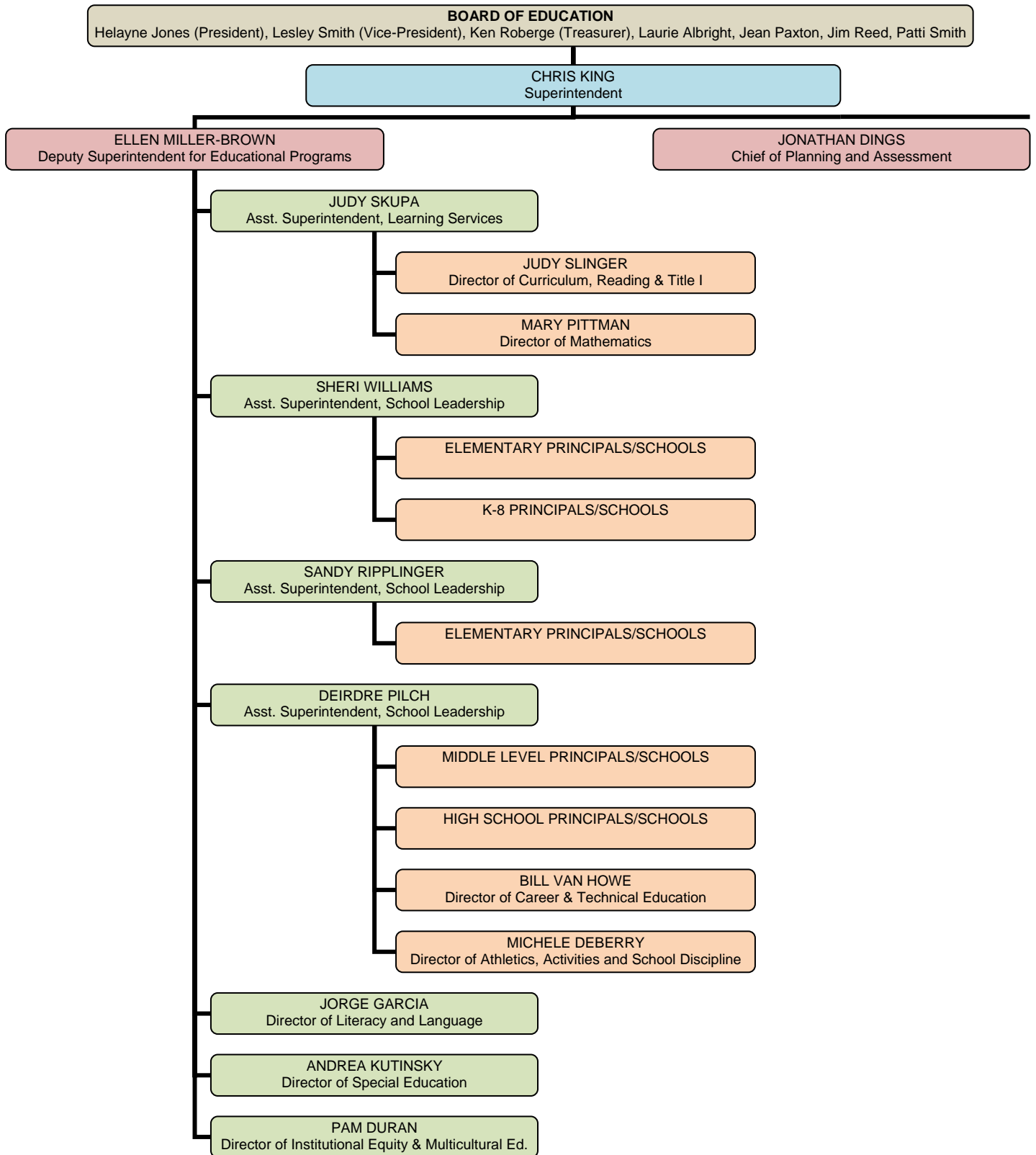


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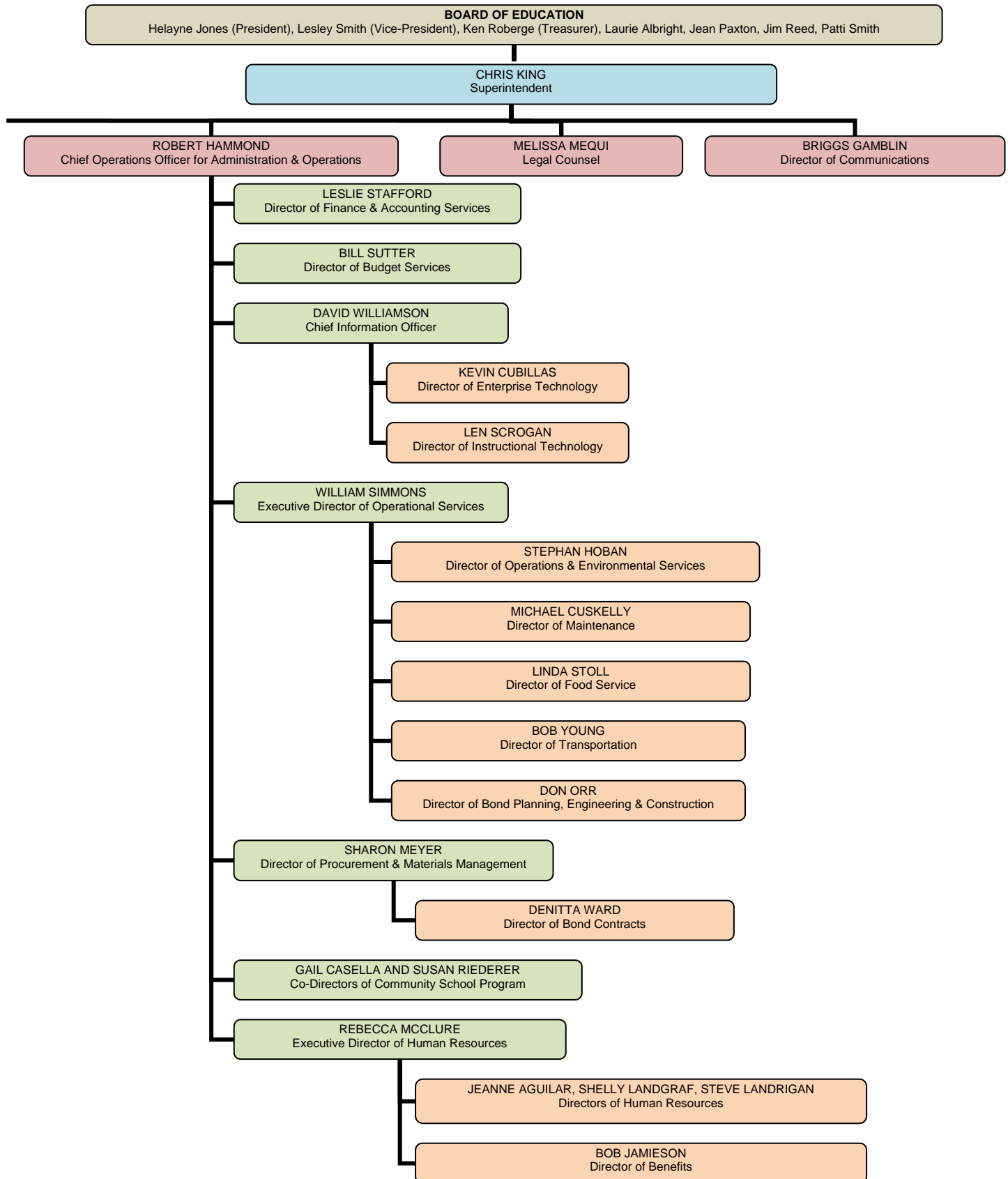
Organizational Chart

(As of July 1, 2007)



Organizational Chart

(As of July 1, 2007)



School Leadership

Elementary Schools (K-5) Principal		K-8, K-12, Middle/Senior Principal	
Alicia Sanchez	Doris Candelarie	Aspen Creek K-8	Scott Winston
Barnard D. Ryan	Jim Armitage	Eldorado K-8	André Lanier, Ph.D.
Bear Creek	Kent Cruger	Monarch K-8	Richard Glaab
Birch	Linda Brookhart, Ph.D.	Nederland Mid-Sen	Rich Salaz
Boulder Community School of Integrated Studies	Phil Katsampes		
Coal Creek	John Kiemele	Middle Schools (6-8) Principal	
Columbine	Lynn Widger	Angevine	Mike Medina
Community Montessori	Marlene Skovsted	Broomfield Heights	Nancy Vaughn
Creekside	Karen Daly	Casey	Alison Boggs
Crest View	Ned Levine	Centennial	Cheryl Scott
Douglass	Monica Draper	Halcyon	Pam McBee - Mudd
Eisenhower	Charles Serns, Ph.D.	Louisville	Adam Fels
Emerald	Larry Leatherman	Manhattan	Martha Gustafson
Escuela Bilingue Pioneer	Sandra Mendez	Nevin Platt	Kevin Gates, Ph.D.
Fireside	Pat Heinz-Pribyl	Southern Hills	Terry Gillach
Flatirons	Scott Boesel		
Foothill	Melisa Zahn	High Schools (9-12) Principal	
Gold Hill	Kelley King	Arapahoe Ridge	Dave Krassowski
Heatherwood	Larry Orobona	Boulder	Bud Jenkins
High Peaks	Rosemary Lohndorf	Broomfield	Ginger Ramsey
Jamestown	Kelley King	Centaurus	Rhonda Haniford
Kohl	Cindy Kaier	Fairview	Donald Stensrud
Lafayette	Holly Hultgren, Ph.D.	Monarch	Barbara Spelman
Louisville	Jennifer Rocke	New Vista	Rona Wilensky, Ph.D.
Mesa	Josh Baldner		
Nederland	Debra Benitez	Charter Schools Principal	
Superior	Mary Hausermann	Boulder Prep Charter	Andre Adeli
University Hill	Leonora Velasquez	Horizons Charter	Sonny Zinn
Whittier	Lauren Hoyt	Peak to Peak Charter	David Hazen
		Summit Charter	David Finell
		Justice High	T.J. Cole

Note: Principals listed as of Oct. 9, 2007

Guide to Using the Budget Document

This document is designed to provide information about the financial condition of the Boulder Valley School District. A budget is a planning tool for determining expenditure estimates in relationship to resources. The budget incorporates the district's goals and guides the operation of the district for the upcoming year. The 2007-08 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the district.

The contents are organized in ten sections:

Introduction

Presents an executive summary of information about the Boulder Valley School District, taxpayer and mill levy information, economic conditions, the basis of budgeting, and the significant budget changes from the previous year.

Highlights

- An organizational chart and school leadership members is provided
- Provides a "Guide to Using the Budget Document"
- Provides general guidelines for revenue, expenditures and fund balance
- Explains the modified accrual basis of accounting
- Identifies specific accounting practices and budget controls
- Includes a Letter of Transmittal discussing a profile of the district, anticipated economic conditions and other financial highlights and practices
- The GFOA Budget Award is included
- Executive Summary
 - The 2007-08 Budget Resolution approved by the Board of Education is represented
 - A graphical presentation of revenues and expenditures for all funds is included
 - Provides an analysis of trends and major issues impacting the district
 - Student enrollment highlights are included
 - A summary of the bonded General Obligation debt for school facilities is provided
 - A school district area map and facilities and grounds statistics are included
- Describes each operational department and associated functions

Goals

In the context of Excellence and Equity, this chapter outlines the newly adopted district goals related to Achievement, Equity and Organization and provides a backdrop of the historical changes in legislation, students, funding, and expenditure patterns as they relate to the budget priorities for the ensuing fiscal year.

Highlights

- Outlines the district's five-year goals of Achievement, Equity and Organization
- Defines the Boulder Valley School District's Vision of the New Century Graduate
- Ties budget adjustments to district goals
- Historical trends in expenditures and legislative actions which have affected budget decisions between 1980 to 2008 are highlighted

Guide to Using the Budget Document (continued)

District Summaries

Provides five-year summaries of beginning balance, revenue, expenditure, transfer, reserve and ending balance amounts for each of the district's funds.

Highlights

- Includes a brief overview of district policies impacting budgets
- Identifies the major steps within the budget development process
- Outlines impacts and issues relevant to the budget process
- Lists significant budget process timelines
- Each fund used by the district to account for revenue and expenditures is described
- Includes a trend summary of total resources and total uses in all funds
- A summary by fund of current year budgeted expenditures per student is included
- Details a trend analysis of beginning balance, revenues, expenditures, transfers and ending balance by fund
- Provides a summary of Special Education funding and expenditures
- Details student enrollment projections
- Includes a consolidated budget summary of the whole district as categorized by the CDE-18 report
- Provides a comparison of Boulder Valley expenditures to other Colorado districts

General Operating Fund

The General Operating Fund outlines the revenue assumptions and expenditures planned in the district's operating fund. The General Fund is the main operating fund of the district. The budgets for each of the schools and the operating departments of the district are included in the General Fund. Most of the expenditures for school and department staff, supplies, equipment, utilities, and the other costs necessary to operate the instructional, educational support, and administrative activities of the district are recorded in this fund.

Highlights

- Includes the General Operating Fund three-page summary of Revenue, Expenditures, Reserves and Transfers
- Provides a summary of General Operating Fund budget changes
- Gives an overview of assumptions related to beginning balances, revenues, expenditures, reserves and transfers
- Presents the significant changes to the General Operating Fund in a Budget Adjustment Plan

Program Summaries

The General Operating Fund major program areas are presented in a three-year summary format as well as detailed within reports of specific programs, schools and departments.

Highlights

- Presents the General Operating Fund major program areas as percentages of the General Operating Fund budget
- Details General Operating Fund budgets by various categories including programs and locations
- Summarizes each school budget categorizing funds by SRA (basic operating funds) and non-SRA (staff and utilities) allocations

Guide to Using the Budget Document (continued)

Staffing Summaries

The General Operating Fund personnel information is summarized in this section.

Highlights

- Describes the changes in full time equivalent positions within operating departments and instructional areas
- Details the staffing allocations of full time equivalent positions budgeted for each school and operating department
- Charts the historical changes in class size and student-teacher ratios for the district
- Includes the funding formulas for school staffing and operating budgets

Other Funds

These are the district's *Other Operating, Special Revenue, Enterprise, Debt Service, Capital Project, Internal Service and Fiduciary funds*. Each fund includes revenue, expenditure and transfer accounts used to record the financial transactions related to the purpose of that fund. All funds, other than General Operating and Charter Funds, are included in this sub-section.

Highlights

- Contains a brief narrative of current year-activities, adjustments and changes for each fund
- Provides a current-year graphical revenue and expense summary for each fund
- Summarizes a three-year transaction history for each fund

Other Operating Funds

Technology Fund
Athletics Fund
Risk Management Fund
Community Schools Fund
Colorado Preschool and Kindergarten Program Fund

Debt Service Funds

Bond Redemption Fund

Enterprise Funds

Food Services Fund

Fiduciary Funds

Trust and Agency Funds
Pupil Activity Fund

Capital Project Funds

Building Fund
Capital Reserve Fund

Special Revenue Funds

Designated-Purpose Grants Fund
Tuition-Based Preschool Fund
Transportation Fund

Internal Service Funds

Dental Insurance Fund
Health Insurance Fund

Guide to Using the Budget Document (continued)

Component Units

This section presents the district's five charter schools as component units of the Boulder Valley School District.

Highlights

- Summit Middle School
- Horizons K-8 School
- Boulder Preparatory High School
- Justice High School
- Peak to Peak K-12 School

Glossary

A comprehensive listing of abbreviations, acronyms and glossary are provided.

Appendix

The section includes basic budget figures, historical and statistical information on the Boulder Valley School District's assessed valuation, tax levies, demographic and economic standing as well as general obligation debt schedule. The Colorado Department of Education (CDE) critical dates and the district's applicable board policies are also detailed.

Highlights

- Includes the Budget Fact Sheet with basic budget figures
- Statistical information:
 - Includes a history of residential assessed valuations, tax levies and collections
 - Demographic, economic and election information
 - Principal property taxpayers and employers
 - Direct and overlapping general obligation debt
- The Colorado Department of Education Public School Finance Unit Critical Dates are listed
- District policies directly impacting the budget process are detailed

The 2007-08 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, (303) 447-5193.

The 2007-08 Revised Adopted Budget document is also available in PDF format on our website at: www.bvbsd.org or a CD ROM is available by request through the Budget Services Office.

For additional information regarding the district's financial information, readers should refer to the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2007, which includes audited financial statements. The Comprehensive Annual Financial Report (CAFR) for 2006-07 is also available on the budget page of the district's website.

Letter of Transmittal



6500 Arapahoe, P.O. Box 9011
Boulder, Colorado 80301

Budget Services Department

Date: December 21, 2007
To: Dr. Christopher King, Superintendent
From: Bill Sutter, Director of Budget Services *WMS*
Subject: 2007-08 Revised Adopted Budget

I am presenting to you the Boulder Valley School District 2007-08 Revised Adopted Budget for fiscal year July 1, 2007 – June 30, 2008. The Board of Education adopted the 2007-08 Revised Budget on October 9, 2007.

While the financial climate for Boulder Valley Schools has stabilized in the short term, concern continues in the long term as we move into the 2007-08 school year. This concern is driven by our projected stable enrollment. The passage of Referendum C in the fall of 2005 continues to ease the financial pressures on the state budget process, insuring more stable funding for public education into the near future.

The per pupil revenue increase in State funding is 4.6 percent, including a 3.6 percent inflationary increase and 1 percent for the additional funding required by Amendment 23. During the budget development process, many critical issues for the Boulder Valley School District were identified. The minimal dollars available to meet those needs limited the extent to which those requests were able to be funded. Total student enrollment projections indicate a slight increase in students who attend non-charter schools within Boulder Valley. Charter schools continue to grow to contracted capacity. A chart on page 21 details the changes in student FTE. The 2007-08 Revised Adopted Budget is essentially a maintenance budget with new dollars going to employee compensation in accordance with the second year of a two-year contract, class size maintenance, Charter enrollment growth, textbook funding, and critical district needs in the areas of socio-economic de-stratification, information technology and utilities. A scheduled 0.9 percent increase in the employer rate paid to the Public Employees' Retirement Association (PERA) will take effect January 1, 2008.

This budget includes an unrestricted beginning balance due to anticipated revenues exceeding estimated expenditures in 2006-07. A number of pilot programs and one-time activities were funded with these resources. The unused portion of this beginning balance carries forward to an ending balance for 2007-08.

This 2007-08 General Operating Fund budget is in compliance with the fund balance requirements of BVSD Policy DB (see Appendix F) as approved on April 13, 2004.

This budget document is similar to an annual report and plan, in the sense that it 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 budgeted resources available and to operate our district with sound fiscal principles of integrity, responsibility, and a long-range financial vision.

This extensive document was prepared by the district's Budget Services Department, and to the best of our knowledge and belief, the enclosed data are accurate in all material respects and is reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2007-08 fiscal year.

Profile of the Government

Boulder Valley School District RE-2 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.

The district is in the foothills of the Rocky Mountains thirty miles northwest of Denver. Boulder Valley'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 provides a full and challenging range of educational programs and services authorized by Colorado State Statute including basic kindergarten through grade twelve education in elementary, middle and high schools, special education for special needs students, vocational education, English as a second language education, and numerous other educational and support programs. In addition, the district offers preschool programs through the Colorado Preschool and Kindergarten Program, Community Montessori focus school and the Special Education program.

Five charter schools are included as component units of the Boulder Valley School District for 2007-08: Summit Middle Charter School, Horizons K-8 Alternative School, Peak to Peak K-12 Charter School, Boulder Preparatory High School, and Justice High School.

Economic Conditions and Outlook

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. Also, a strong local economy combined with a stable or growing population are factors critical to the health of a school district.

Boulder Valley School District RE-2 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 Sun Microsystems Inc, IBM Corporation, Ball Corporation, Level 3 Communications, and numerous other smaller software, research, manufacturing, and pharmaceutical firms.

According to U.S. Bank's Colorado Economic Forecast 2007, the outlook for the U.S. and Colorado economies is dependent upon a number of variable factors, but economists are reporting an expected recession to be underway before the end of the year. "We are near the end of the fifth year of economic expansion (the last recession ended in November 2001). The average post-World War II expansion lasted 57 months, about where we are today." Factors that will likely contribute to the recession include higher long-term interest rates, rising energy prices, and/or the burst of the housing bubble.

Colorado's unemployment rate dropped from 5.0 percent in 2005 to 4.6 percent in 2006, but is expected to rise slightly to 4.8 percent in 2007. Employment growth will slow from 2.2 percent in 2006 to 2.1 percent in 2007. Mining continues to be a strong part of the Colorado economy. "Colorado is not experiencing a full-fledged energy boom such as occurred in the 1980s, but a 'boomlet' is clearly underway." This impact remains localized though, primarily in western and northeastern parts of the state.

After remaining below the national average for several years, "inflation in the Denver-Boulder metro area will average 3.1 percent in 2007, higher than the U.S. rate. A stronger housing market will be the biggest factor. Since prices have not risen as much as in many other parts of the country, they do not have as far to fall before equilibrium is reached."

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 2007-08 Revised 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 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). 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 in 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 Policy DBK. Policy DBK is derived from C.R.S 22-44-112, which limits which funds are available for transfer. All budget transfers require the approval of the Budget Director.

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.

Proprietary Fund and Nonexpendable Trust 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.

Fund Balance Requirements

On April 13, 2004, the board approved Policy DB which requires maintaining a minimum level of year-end fund balance in order to ensure the Boulder Valley School District's ongoing financial health. This policy's five key requirements are outlined as follows:

- The General Operating Fund budget will be developed so that the total of annual ongoing expenditures, transfers, and incremental increases in required reserves does not exceed annual revenues.
- If the General Operating Fund ends any fiscal year with a surplus of revenues beyond expenditures, this amount can only be used for one time operating expenditures in subsequent years.
- In addition, the General Operating Fund budget will be developed containing an ending fund balance equal to or greater than the required TABOR reserve on a generally accepted accounting principles (GAAP) basis.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- Beginning with the 2005-06 fiscal year, the General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.

The 2007-08 Revised Budget is in compliance with these fund balance requirements.

The Boulder Valley School District defines fund balance as the difference between assets and liabilities as reported in a governmental fund.

Compliance Statements

The following statements were prepared by the 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. This budget's 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 actual revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in the district'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 2007-08 Revised Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

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 generally accepted accounting principles (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 ensure compliance with applicable laws and regulations related to these 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, 2007 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 on-line 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 Appendix F.

Cash Management

The cash management and investment practices of the district follow the 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 of Education receives a quarterly investment portfolio report in the regular quarterly financial report.

In order to meet its cash flow requirements in 2007-08, 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. In June of 2007, district staff received authorization from the Board of Education to borrow up to \$66 million from this program for the 2007-08 fiscal year. All funds will be repaid to the State Treasury by June 30, 2008.

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 in force information is provided with the budget information for the Risk Management Fund on page 162 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 of Education 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 Operations Officer; the district's Finance and 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, 2005 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 2008-09 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, 2007, as well as previous fiscal years, can be found on the district's website at <http://bvsd.org/businessservices/accounting/Documents/2006-07%20CAFR.pdf>

Awards

The Government Finance Officers Association (GFOA) awarded the Boulder Valley School District RE-2 the Distinguished Budget Presentation Award for the fiscal year beginning July 1, 2006. In order to be granted the Distinguished Budget Presentation Award, the district's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

In addition, a Certificate of Achievement for Excellence in Financial Reporting was awarded to the Boulder Valley School District RE-2 for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2006. The district has applied for this award for the year ended June 30, 2007 and it is expected to be received. In order to be awarded a Certificate of Achievement, the district had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

Acknowledgement

Thank you to the dedicated Budget Services staff Kari Albright, Maria Diaz, Debbie Filbeck, J. Marie Sage, Megan Serani and Dave Swanson for their committed efforts in producing this document.

GFOA Statement

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, 2006. 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.



Executive Summary
2007-2008 BUDGET RESOLUTION
(NO. 07-22)

BE IT RESOLVED by the Board of Education of the Boulder Valley School District Number RE-2, Boulder, Broomfield and Gilpin Counties, Colorado, that the amounts listed below be appropriated to each fund as specified in the "Adopted Budget" for the fiscal year beginning July 1, 2007, and ending June 30, 2008, in the amounts listed below:

2007-08 Appropriation*

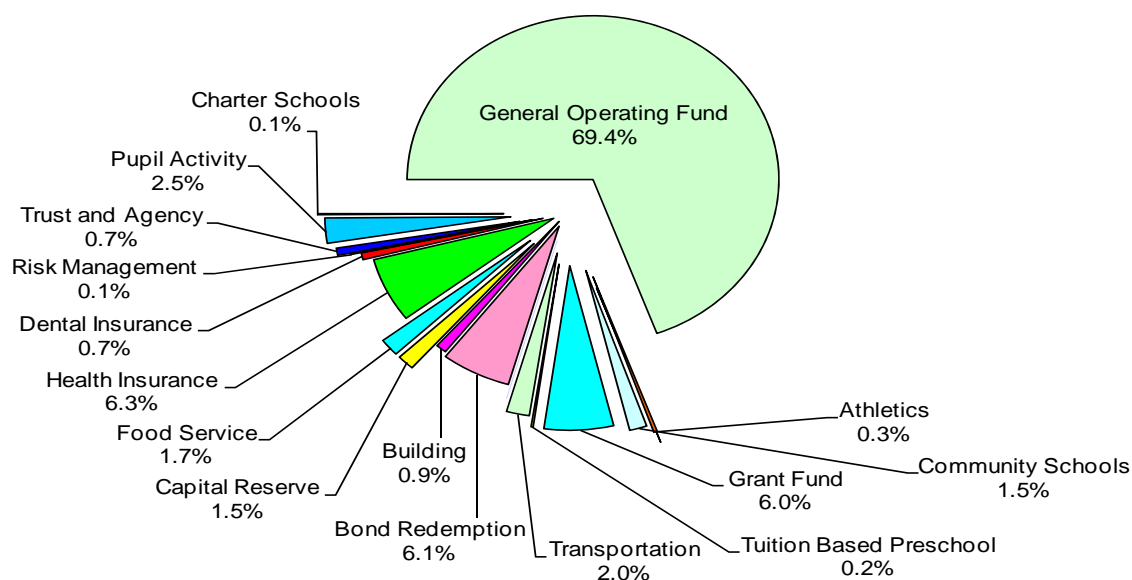
<u>Fund</u>	<u>Total</u>
General Operating Fund	\$ 256,270,273
Technology Fund	3,274,168
Athletics Fund	3,182,215
Risk Management Fund	3,926,467
Community Schools Fund	5,521,459
Governmental Designated-Purpose Grants Fund	19,500,000
Tuition-Based Preschool Fund	627,454
Transportation Fund	10,072,997
Colorado Preschool and Kindergarten Program Fund	1,100,807
Bond Redemption Fund	42,961,995
Building Fund	123,090,186
Capital Reserve Fund	12,891,872
Food Service Fund	5,958,655
Health Insurance Fund	24,694,604
Dental Insurance Fund	2,875,874
Trust and Agency Funds	3,922,567
Pupil Activity Fund	10,197,285
Charter Schools	19,614,465
GRAND TOTAL:	<u>\$ 549,683,343</u>

* Total appropriation includes budgeted expenditures, transfers out, reserves, and ending balances.

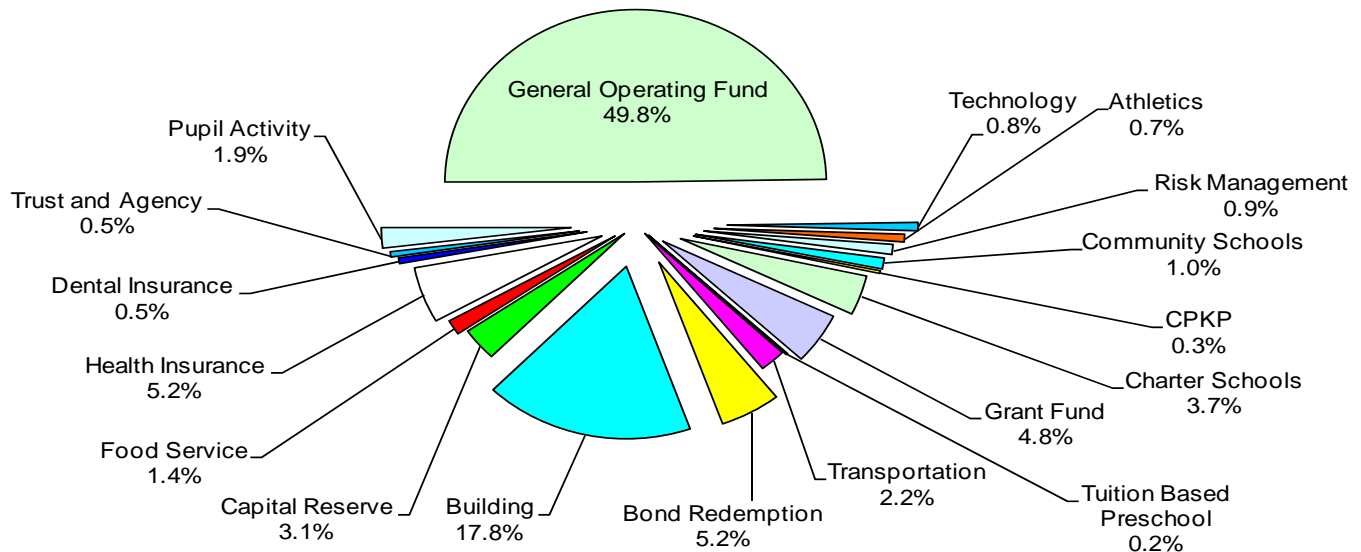
The total appropriated amount for each fund is comprised of budgeted expenditures, reserves, transfers and ending balances as follows:

2007-08 Appropriation

Fund	Expenditures	Reserves	Transfers	Ending Balance	Total
General Operating Fund	\$ 201,801,381	\$ 13,365,146	\$ 37,849,230	\$ 3,254,516	\$ 256,270,273
Technology Fund	3,178,804	95,364	-	-	3,274,168
Athletics Fund	2,915,520	87,466	-	179,229	3,182,215
Risk Managment Fund	3,812,103	114,364	-	-	3,926,467
Community Schools Fund	4,167,483	125,024	666,905	562,047	5,521,459
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Tuition-Based Preschool Fund	609,179	18,275	-	-	627,454
Transportation Fund	8,933,941	536,036	-	603,020	10,072,997
CPKP Fund	1,068,745	32,062	-	-	1,100,807
Bond Redemption Fund	21,023,635	-	-	21,938,360	42,961,995
Building Fund	72,000,000	-	-	51,090,186	123,090,186
Capital Reserve Fund	12,516,381	375,491	-	-	12,891,872
Food Service Fund	5,697,553	170,927	-	90,175	5,958,655
Health Insurance Fund	21,266,877	3,427,727	-	-	24,694,604
Dental Insurance Fund	2,175,068	700,806	-	-	2,875,874
Trust and Agency Funds	2,024,000	-	-	1,898,567	3,922,567
Pupil Activity Fund	7,800,000	-	-	2,397,285	10,197,285
Charter Schools	15,123,840	446,454	4,044,171	-	19,614,465
GRAND TOTAL:	\$ 405,614,510	\$ 19,495,142	\$ 42,560,306	\$ 82,013,385	\$ 549,683,343

All Funds – Revenues

All Funds – Expenditures



Analysis of 2006 through 2008

2006-07 Analysis

For the year ended June 30, 2007, revenues exceeded expenditures and transfers in the General Operating Fund. In total, this is a combination of additional revenue and unspent budget items. The most significant variances occurred in salaries and benefits on the expenditure side and additional funds from tax abatements, specific ownership tax collections and interest earnings on the revenue side. Policy DB states that any excess of revenues over expenditures may only be spent on one-time items.

The revised student enrollment estimates were right on target in 2006-07. District staff have utilized a method of developing conservative enrollment projections early in the budget process and adding the appropriate resources to the revised budget as actual enrollments become evident in the fall. This process allows the district to quickly respond to students as they arrive while minimizing the risk of financial obligations associated with employee contracts in the event enrollment is lower than projected.

2007-08 Analysis

As the district is experiencing stable enrollment, our financial flexibility is greatly diminished. Estimates regarding employee salaries and benefits have also been made utilizing conservative projection models primarily due to the nature of employee contracts limiting the ability to react to funding fluctuations once the fiscal year has started. This tactic has been utilized to prevent a mid-year hiring freeze and budget reductions to overcome a revenue shortfall as was experienced during the 2001-02 fiscal year. As we move forward, the overall budget for salaries has been tightened to reduce the variance between budgeted amounts and actual expenditures. The district's limited financial flexibility resulting from overall stable enrollment, coupled with charter growth, requires that this budget tightening be incremental and based on historical trends to reduce the financial risk to the district.

2007-08 Analysis (continued)

Although concern still exists regarding the State of Colorado's continuing budget issues and dilemmas for the future regarding funding for public education, the passage of Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, continues to support school districts across the state of Colorado. Because the ballot measure was intended to address past cuts at the State level in other services such as corrections, health and welfare, and higher education, the legislation is unlikely to significantly increase funding for K-12 education, but it continues to provide the added benefit of removing many financial pressures from the state budget process, insuring more stable funding for public education into the near future. In other words, K-12 public education is unlikely to see significant funding increases beyond those mandated in Amendment 23 to the Colorado constitution.

The 2007-08 increase to the State per pupil base revenue is 4.6 percent. During the 2007-08 budget development process, many critical issues for the Boulder Valley School District were identified. The minimal dollars available to meet those needs limited the extent to which those requests were funded. While original student enrollment projections indicate a slight increase in students who attend non-charter schools within Boulder Valley, that projection was updated in the early part of the school year as student registrations occur over the summer. All other student growth in the district is projected to occur in charter schools which continue to grow to contracted capacity. Total district enrollment is projected to increase slightly by 0.93 percent. A chart on page 21 details the changes in student FTE.

To address the principal issues facing the district as identified on the following page, revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and kindergarten through second grades in high needs schools; literacy programs; socio-economic de-stratification programs in selected schools; technology support and utilities. At this time, one time funding has been allocated for student support, textbooks and professional development.

On November 1, 2006, the voters within the Boulder Valley School District generously authorized a bond issue, allowing the district to borrow \$296.8 million for critical repairs and capital improvements to district infrastructure. The funds will be utilized in accordance with the district's approved Educational Facilities Master Plan which is available on the district's website at www.bvsd.org, and is summarized as follows:

<i>Bond Issuance Amount (millions)</i>		\$ 296.8
<u>Assessment Category</u>	<u>Amount</u>	<u>General project description</u>
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
TOTAL (millions)	\$ 296.8	

The original planning for the bond issue called for the issuance of debt in three increments: \$120 million in 2007, \$100 million in 2009 and \$76.8 million in 2011. These amounts were based upon a preliminary six year, three-phase project list. Phase 1 projects began in the latter part of the 2006-07 fiscal year and will continue during the 2007-08 fiscal year. A list of these projects can be found in the Other District Funds section on page 183.

School Finance Act Funding for 2007-08

Over 80 percent of the General Operating Fund revenues come from state level decisions. The Colorado State Legislature approved School Finance Act (SFA) funding that increased the statewide base by 4.6 percent. This included an inflationary increase of 3.6 percent plus 1 percent. This funding level reflects the mandate approved with the passage of Amendment 23 to the Colorado Constitution in November of 2000. Amendment 23 guarantees annual funding increases of inflation plus one percent for ten years and subsequent increases equal to inflation. The projected School Finance Act per pupil revenue for 2007-08 for Boulder Valley is \$6,606. Total Program funding, defined by the School Finance Act, is projected to be \$178,657,353. However, the timing of tax collections over two fiscal years will result in approximately \$800,000 less revenue in 2007-08 from the state determined per pupil revenues.

Principal Issues Facing the District

Closing the Achievement Gap

The data show that BVSD has a comparatively large gap between its Caucasian and Hispanic students' CSAP test scores. The disaggregating of CSAP data allows BVSD administrators 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 BVSD schools. 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 (www.bvsd.org). Many of the recommendations are under review for implementation in the current and coming fiscal years. This 2007-08 Revised Adopted Budget continues funding for programs targeting destratification.

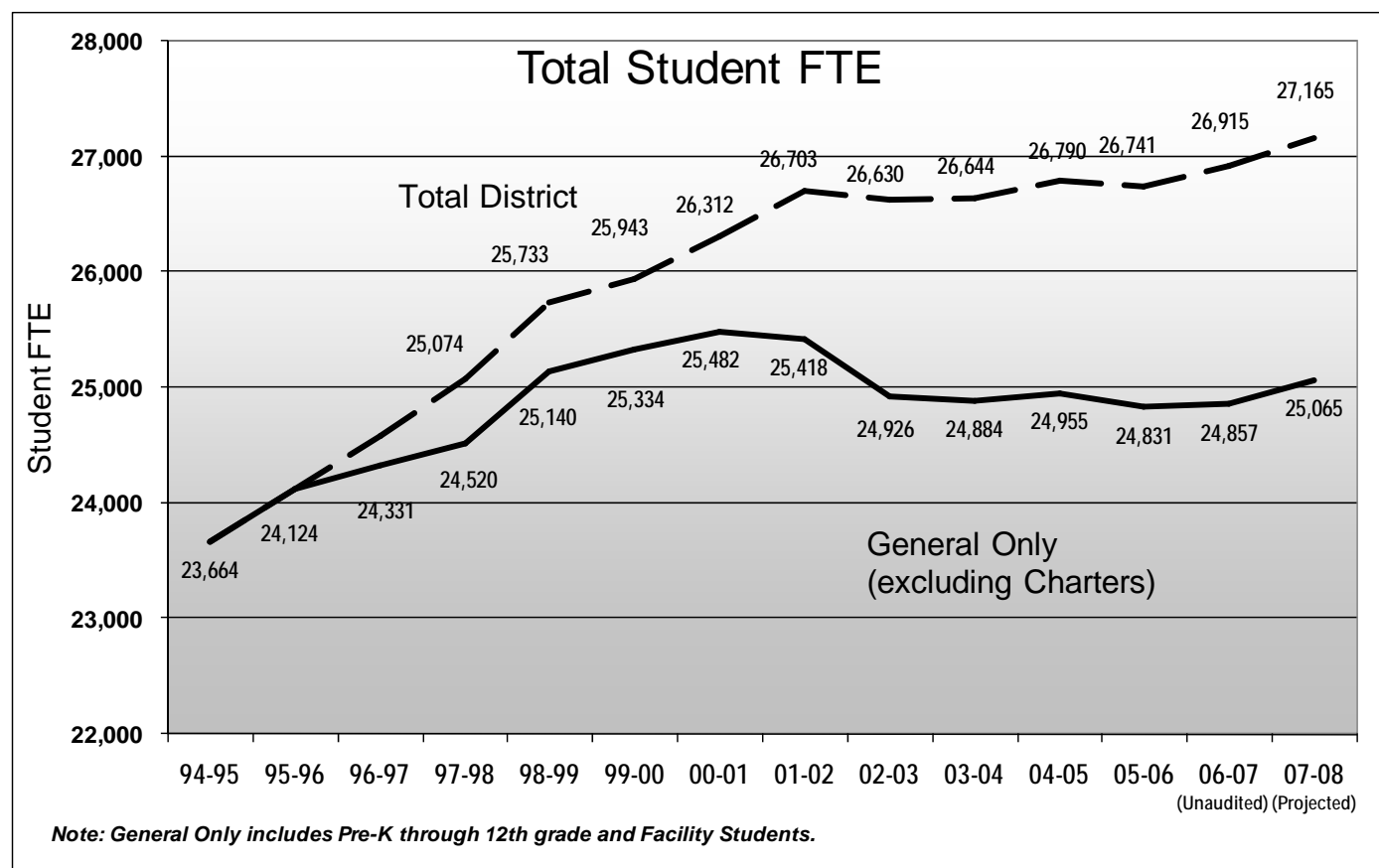
Stable Enrollment

The projected stable enrollment into the near future poses many challenges for the Boulder Valley School District. 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 'inflation plus 1 percent' 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 the adjustments necessary to address the needs of those shifting student populations without significant additional resources. This budget provides funds for an external review of some programs to seek efficiencies and potential for effective reallocation of resources.

Enrollment Projections

2007-08 enrollment projections indicated a slight increase of 0.93 percent across the district. Projected charter school growth of 2.04 percent is driven by continued growth until contract maximums are reached. Subsequently, non-charter schools are expected to increase by 0.84 percent, or 208.5 FTE when compared to the 2006-07 un-audited actual student FTE, continuing the trend of stable enrollment for the past five years. The following charts show the historical change in BVSD enrollment.

It should be noted that the Boulder Valley School District continues to attract a significant number of students from outside its boundaries; 6.6 percent for the 2006-07 year. This enrollment cannot be guaranteed in the future as neighboring districts grow and build new school facilities.



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 like 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. After the state determines the funding, each district determines how to allocate those resources within its local system including every school within the district.

Who Determines How Much Funding Each School District Receives?

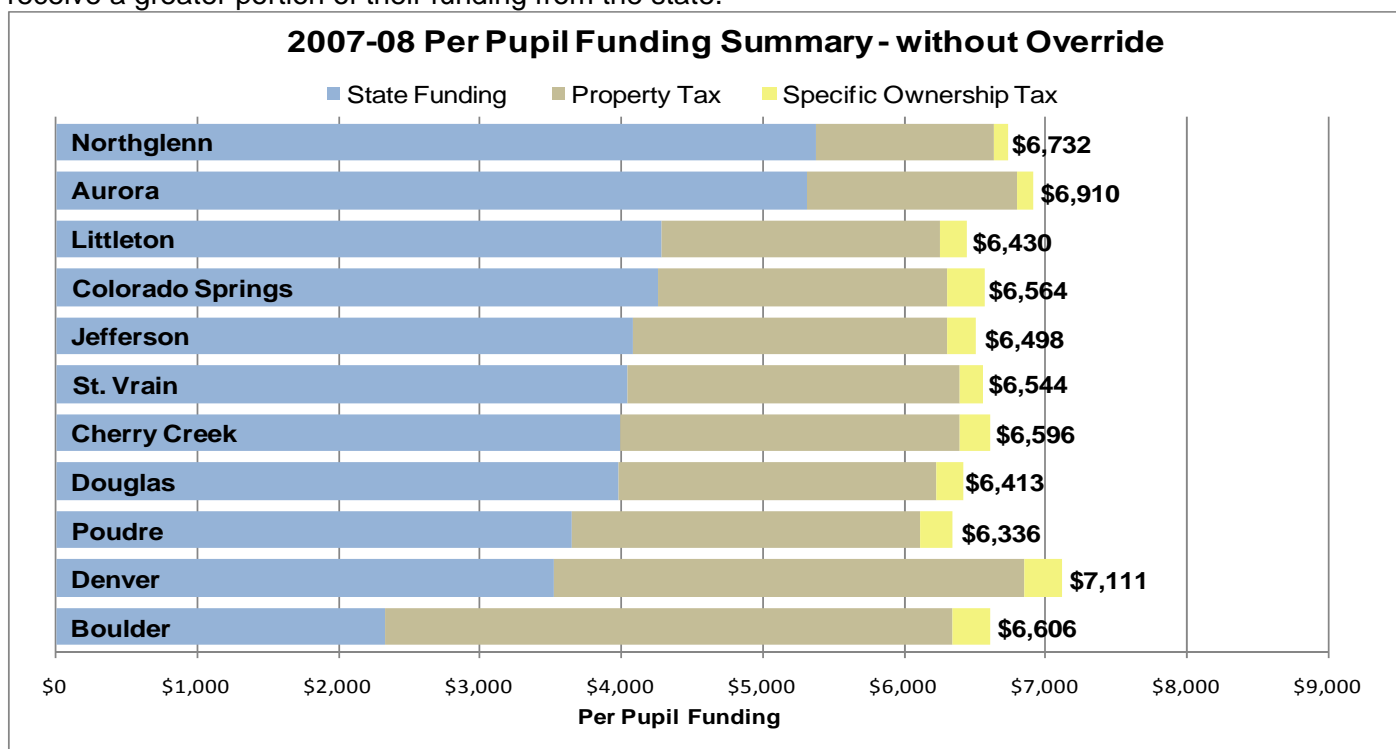
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

Equity in School Funding

The School Finance Act is aimed at ensuring that all children in the State receive an equitable educational experience. The Act outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2007-08 school year, it is estimated the Boulder Valley School District will receive \$6,606 for each student full-time equivalent (FTE).

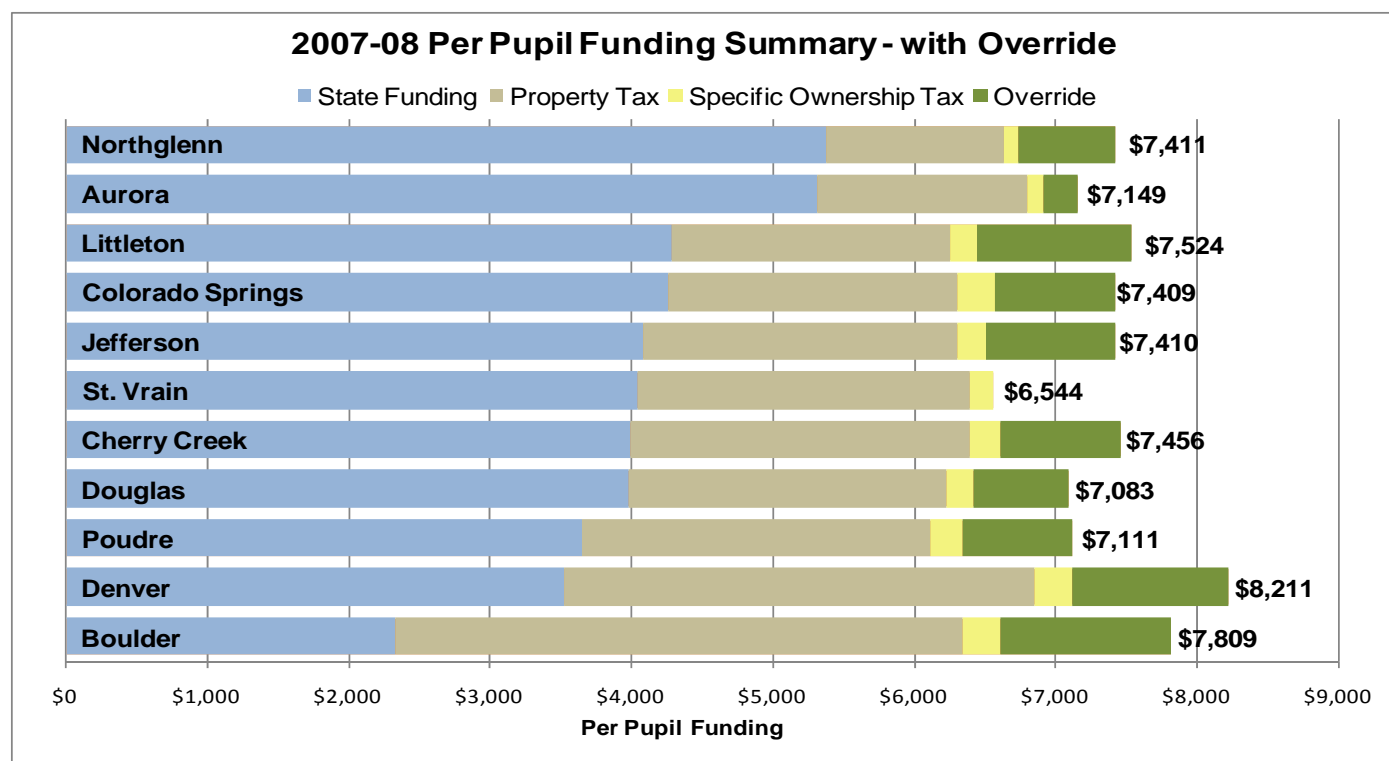
State Equalization

Schools are funded from basically 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 chart below, because of higher assessed valuation, Boulder Valley receives a larger portion of its revenue from local property taxes and therefore, the State contribution is less than peer districts. Conversely, those districts whose property assessed valuations are lower typically receive a greater portion of their 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. Boulder Valley voters generously approved school overrides in November of 2005, 2002, 1998, and 1991. This additional funding is capped by state regulation. All override revenues come from increased property taxes; no additional State funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of School Finance Act funding the district receives.



Mill Levies

The total 2007-08 BVSD mill levy is projected to be \$37.865 mills, which is a 4.3 percent decrease from the prior year. The mill levy is applied to assessed valuation, which is projected to increase by 11.12 percent to just under \$4.63 billion, net of tax incremental financing (TIF) agreements. The School Finance Act of 1994 was amended during the 2007 Legislative session to freeze the mill levy for many districts in the state. The School Finance Act mill levy for Boulder Valley School District is frozen at 25.023 mills. The Boulder Valley School District 1991, 1998, and 2002 budget override (referendum) elections result in a levy of 7.057 mills. The mill levy for abatements, refunds, and omitted property is 0.229 mills. The General Fund mill levy totals 32.309 mills, the Bond Redemption Fund is at 4.142 mills, and the Transportation mill levy is 1.414 mills, all totaling 37.865 mills collectively. Historical information on the district's assessed valuation is located in Appendix B while detailed historical trends in mill levies can be found in Appendix C.

Total revenue from these tax sources along with state equalization funding represents 80 percent or \$240.6M of the total district external revenue (exclusive of internal service fund revenues) of \$301.7 million.

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 2008 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:

- First, 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 2008, the Boulder Valley School District tax rate is estimated at 37.865 mills or \$301.41 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 \$1,098.09 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 situation which *excludes* economic conditions, revenue shortfalls or salary and fringe benefit increases.

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. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for fire fighters and police officers, and pay for specifically identified DOT transportation projects. The goal of the referendum is to restore budget cuts since 2001 and reset the base funding level, temporarily reversing the ratchet effect of TABOR.

Amendment 23:

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

Computation of Legal Debt Margin

BOULDER VALLEY SCHOOL DISTRICT RE-2 COMPUTATION OF LEGAL DEBT MARGIN

(Unaudited)

2007 taxable assessed valuation	\$ 4,164,972,283
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit (2)	832,994,457
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2007	<u>245,875,000</u>
LEGAL DEBT MARGIN	<u><u>\$ 587,119,457</u></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.

Source: Boulder Valley School District RE-2.

Debt Schedule

General Obligation Debt: Bond Redemption Fund

<u>Issue & Purpose</u>	<u>Issue & Maturity Dates</u>	<u>Amount Issued</u>	<u>Amount Outstanding 7/1/2007</u>	<u>Principal Due 07/08 Fiscal Year</u>	<u>Interest Due 07/08 Fiscal Year</u>
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	\$ 120,000,000	\$ 120,000,000	\$ 3,035,000	\$ 6,214,964
<u>2001 General Obligation</u> Refund Portion of 1994A Issue	3/24/2002 12/1/2008	24,230,000	7,730,000	3,775,000	212,398
<u>1999 General Obligation</u> New Capital Construction	2/15/1999 12/1/2018	63,655,000	58,010,000	765,000	2,783,936
<u>1997 General Obligation</u> Refund Portion of 1994A Issue	10/1/1997 12/1/2008	68,810,000	60,135,000	2,445,000	1,772,337
Total		\$ 276,695,000	\$ 245,875,000	\$ 10,020,000	\$ 10,983,635

The following is a schedule of future minimum payments on the general obligation debt:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 9,790,000	\$ 10,563,490	\$ 20,353,490
2010	10,545,000	10,116,073	20,661,073
2011	11,030,000	9,618,211	20,648,211
2012	11,550,000	9,085,054	20,635,054
2013-2017	66,735,000	36,310,116	103,045,116
2018-2022	47,245,000	20,868,068	68,113,068
2023-2027	31,145,000	13,712,563	44,857,563
2028-2032	38,375,000	6,094,938	44,469,938
2033	8,710,000	195,975	8,905,975
Total	<u>\$ 235,125,000</u>	<u>\$ 116,564,485</u>	<u>\$ 351,689,485</u>

Certificates of Participation: General Operating Fund

<u>Issue & Purpose</u>	<u>Issue & Maturity Dates</u>	<u>Amount Issued</u>	<u>Amount Outstanding 7/1/2007</u>	<u>Principal Due 07/08 Fiscal Year</u>	<u>Interest Due 07/08 Fiscal Year</u>
<u>2003 Certificates</u> Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003 6/1/2016	\$ 7,275,000	\$ 5,300,000	\$ 515,000	\$ 181,008

The following is a schedule of future minimum payments on the certificates of participation:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 530,000	\$ 168,133	\$ 698,133
2010	545,000	153,558	698,558
2011	565,000	137,208	702,208
2012	580,000	118,563	698,563
2013	605,000	98,262	703,262
2014-2016	1,960,000	156,113	2,116,113
Total	<u>\$ 4,785,000</u>	<u>\$ 831,835</u>	<u>\$ 5,616,835</u>

Facilities, Grounds and Geographic Information

School Facilities:

- 29 Elementary Schools
 - 3 K-8 Schools (Aspen Creek, Eldorado, Monarch)
 - 8 Middle Schools
 - 1 Middle/Senior Special Education School (Halcyon)
 - 1 Middle/Senior High School (Nederland)
 - 7 Senior High Schools
 - 5 Charter Schools (Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School and Justice High School)
-
- 54 Total Schools

Programs and Administration Buildings:

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

Geographic Area:

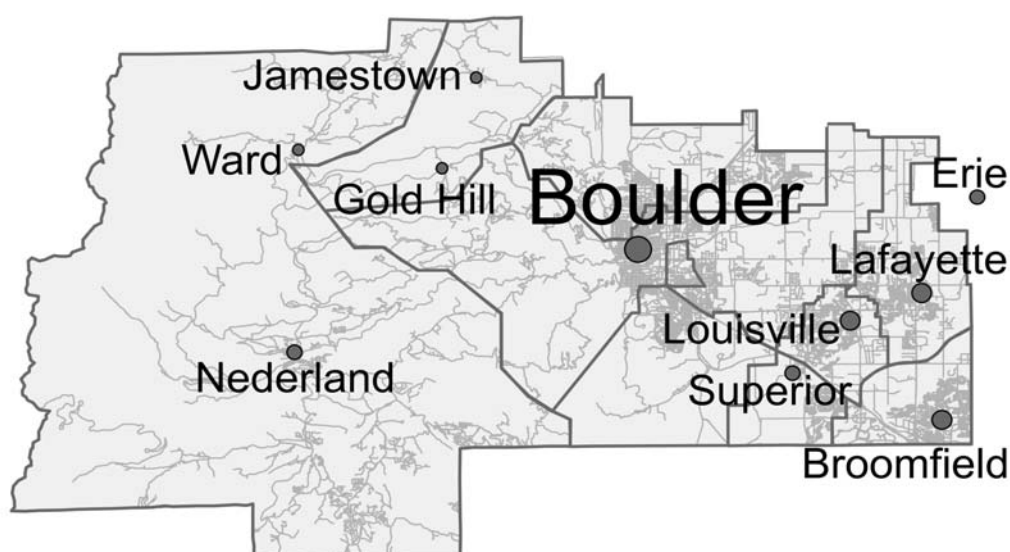
The Boulder Valley School District is made up of approximately 500 square miles in the southern half of Boulder County, the northern part of Gilpin County and a significant portion of western Broomfield County. BVSD covers one of the larger school regions in the metro-Denver area.

Land/Buildings:

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

Communities:

Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.



Organizational Structure and BVSD Operating Departments

The organizational architecture of the Boulder Valley School District is designed around three main functional areas: Central Services under the leadership of the superintendent, Educational Programs directed by the deputy superintendent, and Administration and Operations managed by the chief operations officer. These areas are described below with major divisional substructures outline.

Central Services Departments

Superintendent's Office - 602

Department Head: Christopher King, Ph.D.

Description: To provide support for the Office of the Superintendent of Schools.

Legal Counsel - 604

Department Head: Melissa Mequi, Esq.

Description: 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, and services to employees, students, parents, and the public are also included in this department.

Board of Education – 628

Department Head: Christopher King, Ph.D.

Description: The purpose of a board of education, in accordance with the laws of Colorado, is 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. This budget supports the operations of the seven member board of education.

Communication Services - 668

Department Head: Briggs Gamblin

Description: 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 and organization goals.
- Promote and build relationships with BVSD internal and external stakeholders to create constructive community dialogue about district goals.
- 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 in the delivery of high quality education based programming on public access cable television.
- Positively represent the district as the primary media point of contact for BVSD.



Indicators of Demand: The district communication plan, as submitted to the superintendent's office in January 2008 covers the remainder of the 2007-2008 school year through the 2008-2009 school year. From this point forward it will be updated on a biennial basis. The 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, print and broadcast media communications, unexpected school emergencies, etc.

On-going activities that support the district and school sites in communications efforts include: monitoring and influencing district messages in the media; developing communications vehicles including the district newsletter, ***BVSD On the Inside***, the BVSD Key Communicator Network of internal and external BVSD stakeholders, the monthly ***BVSD Key Communicator*** e-newsletter, a district marketing plan, a partnership database detailing BVSD's interactivity with foundations, businesses, community organizations, higher education and local government, increased BVSD presence on the community cable educational access channel serving as much of BVSD as possible, BVSD website content, the annual report detailing the previous year's progress on long term district goals as well as a prospective look at the coming year's plan for goal attainment, customized school report cards, and other miscellaneous materials; acting as communications advisor to the superintendent and administrators; and developing and maintaining relationships with internal and external BVSD stakeholders.

Educational Program Departments

Deputy Superintendent - 603

Department Head: Ellen Miller-Brown, Ph.D.

Description: This budget provides for the Office of the Deputy Superintendent who supports BVSD schools and educational programs.

District-Wide Instructional Support - 635

Department Heads: Ellen Miller-Brown, Ph.D.

Description: The District-Wide Instructional Support budget provides for district translation services.

Elementary Administration - 617

Department Head: Sheri Williams, Ed.D, Sandy Ripplinger

Description: 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.

Secondary Administration - 619

Department Head: Deirdre M. Pilch, Ed.D.

Description: Secondary administration provides funds for staffing, instruction, support, activities coordination, general assistance, and supervision for secondary schools Athletics and Activities. 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.

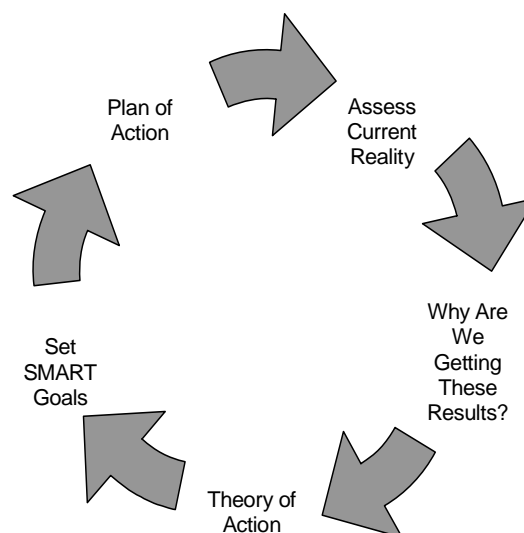
INTRODUCTION

Planning and Assessment – 608

Department Head: Jonathan Dings, Ph.D.

Description: Planning and Assessment is responsible for centralized student enrollment; coordinating the collection of data related to the “Strategic 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 development, scoring and reporting, questionnaire construction, evaluation, design, and various others aspects of the collection, analysis and interpretation of information. The department conducts open enrollment and is developing an online enrollment process.

Indicators of Demand: “Strategic Plan” 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.



Career and Technical Education - 609 and 490

Department Head: Bill Van Howe (interim)

Description: The Career and Technical Education Department is responsible for planning, developing and promoting CTE programs for students in the Boulder Valley School District and assures compliance with CCCS regulations for Career & Technical education reimbursement and Career & Technical teacher certification. CTE programs in the high schools include Business, Marketing, Technology & Industry, Family and Consumer Science, and the Teen Parent Program at FHS. Additionally, CTE programs at Boulder Technical Education Center are available to all high school students, and adults may enroll (with a tuition fee) on a space-available basis.

Indicators of Demand: Legislative designation, labor market data and secondary student demand.

District Print Shop/ Copy Center - 792

Department Head: Bill Van Howe (interim); District Print Shop Manager: Peggy Slater

Description: 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.

Office of Grants and Community Partnerships - 670

Department Head: Bee Wallace

Description: 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.

Division of Learning Services Departments

Learning Services - 605

Department Head: Judy Skupa, Ph.D.

Description: Learning Services provides leadership, direction, and support for:

- Curriculum - reviewing, revising, and implementing the district's K-12 curriculum with coordinator support in areas of science, health and fine arts.
- 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.
- Office of Advanced Academic Services - meeting the needs of talented and gifted students.
- Office of Federal Programs - including Title I, K-12 Math and Family Literacy; works closely with literacy and math departments.
- Induction Program - providing mentoring and support for new teachers, and orientation to all teachers new to the district.
- District Instructional Materials Center (DIMC) – providing schools with media materials and support in instruction.
- Learning Materials Center – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials.
- FOSS Science Program Center – providing schools with training and materials to implement the FOSS science programs.
- Grants office – providing support for the writing of state, federal and private grant opportunities.

Special Education - 611

Department Head: Andrea Kutinsky, Ph.D.

Description: Under federal and state regulations, the Boulder Valley School District is required to seek out and identify all potentially disabled students from birth - 21 years of age, and to provide individualized education services (instructional and educationally related services) for these students ages 3 – 21 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.

Health Services - 698

Department Head: Susan Rowley, RN, MS, CPNP

Description: Health Services administers the student health program and district emergency response system, and provides training and supervision of lay persons who perform medical procedures, administer medications and maintain student health information. 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 and first aid training programs.

Indicators of Demand: Services to all 28,000 BVSD students as indicated including: 17,000 vision screenings, 5 percent referred; 1,000 dental screenings, 17 percent referred; 94,000 health room visits; 1,500 daily medications; 570 individual health care plans; 5,300 significant health conditions; 1,600 special education health reports; and \$55,000 spent on vouchers for health care for needy students.



INTRODUCTION

Literacy and Language Support Services - 616

Department Head: Jorge Garcia

Description: Under federal and state regulations the district is required to identify, assess and provide English language acquisition services to identified limited English proficient students. The General Operating Fund moneys allocated to the Department of Literacy and Language Support Services are primarily dedicated to the provision of instructional and support services for English language learners and for high need preschoolers.

Indicators of Demand: Approximately 3,400 second language students, 2,450 second language students who are not yet fully English proficient, 245 three and four-year-old preschoolers, and 78 full day kindergarten students.

Administration and Operations Departments

Administration and Operations - 606

Department Head: Robert Hammond

Description: The Administration and Operations' budget provides funds for the Chief Operations Officer. This area provides leadership for the following divisions/departments: Budget Services, Finance and Accounting Services, Procurement and Materials Management, Community Schools, the Division of Information Technology, Human Resources (employment, employee relations and benefits), and the Division of Operational Services (Bond Planning, Engineering and Construction; Operations and Environmental Services; Planning; Maintenance; Food Services and Transportation). This area also coordinates all legislative/lobby efforts for the district.

Human Resources Division - 687

Department Head: Rebecca McClure

Description: The Human Resource 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 safety, loss control and insurance coverage to all employees of the district as well as



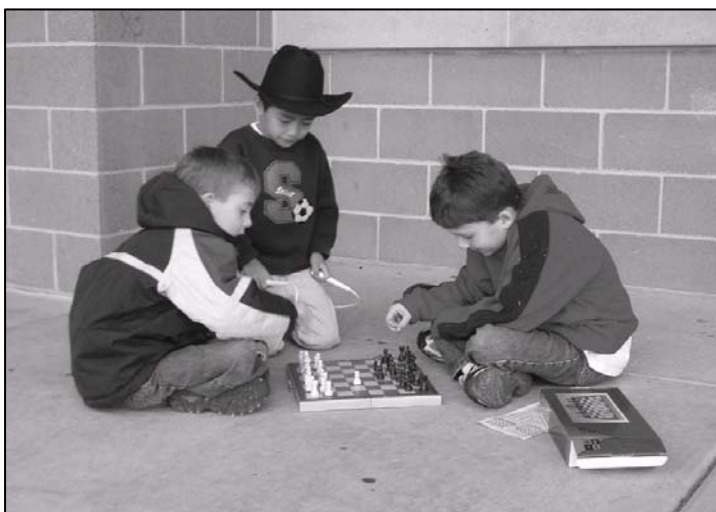
minimizing exposures and liability throughout the district. Insurance services including life, medical, dental, and disability benefits are provided for employees. Mandated governmental requirements affecting employee benefits in addition to the Workers' Compensation statutes are also implemented.

Indicators of Demand: 4,307 employees; 1,000+ substitute teachers; 2500+ 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; yearly contract negotiations and renewal between the district insurance vendors and carriers.

Community Schools - 652

Department Head: Gail Casella, Susan Riederer

Description: 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, Kindergarten Care, facility use, Lifelong Learning, and Community Opportunities for Youth Directory.

Indicators of Demand: 200+ employees; 475+ children in SAC programs; 1,000+ kindergarten students in KCARE; 4,000+ community members who take Lifelong Learning classes; 10,000+ community members who access facilities for meetings, athletic events and church services; 140+ community members who list in the Community Opportunities for Youth Directory which is mailed to 15,000 families.

Budget Services - 688

Department Head: Bill Sutter

Description: 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. This office also coordinates the district's annual pupil count and the documentation of attendance that is required for Colorado School Finance Act funding. Monthly district enrollment updates are also compiled in this department. Analysis of pending legislation and other issues facing the district and the potential resulting financial impacts to the district is also provided by this department.

Indicators of Demand	Audited Actual 2005-06	Unaudited Actual 2006-07	Revised Budget 2007-08
Total Expenditures	\$ 255,898,292	\$ 272,929,377	\$ 405,614,510
Number of Funds	18	19	20

Finance and Accounting Services - 690

Department Head: Leslie Stafford, CPA

Description: Finance and 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 insurance, and payroll.

Indicators of Demand:	Actual 2005-06	Actual 2006-07	Estimated 2007-08
Paychecks and Direct Deposit Notices Produced:	55,081	55,970	56,925
Accounts Payable Checks Processed:	17,776	18,165	19,063
Invoices Paid:	66,898	78,233	83,986

INTRODUCTION

Procurement - 695

Department Head: Sharon Meyer

Description: The Purchasing Office 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: Requests for buying assistance from the schools and departments continue to increase, and the purchasing staff and website are heavily utilized by the schools and departments as a resource for price agreements and discounts. A sharp increase in requests by departments for competitive solicitations has been noted, especially for complex and time-consuming RFP processes. 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 3,100 transactions per month, totaling approximately \$400,000 monthly. This enables the district to save on forms, processing and mailing costs, while maintaining a secure and controlled program.

Materials Management - 791

Department Head: Sharon Meyer

Description: 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.

	2005-2006 Actual	2006-2007 Actual	2007-2008 Projected
School Supply Requisitions:	12,823	13,837	14,850
Emergency School Supply Requisitions:	519	500	525
Maintenance Requisitions:	1,357	1,092	1,200
Value of Warehouse Inventory:	\$532,005	\$528,254	\$535,000
Food Supply Requisitions:	3,821	3,824	3,850
Emergency Food Walk-through:	705	563	575
Value of Food Inventory:	\$216,864	\$184,924	\$220,000
Work Order Hours:	3,216	3,150	3,250

Division of Operational Services Departments

Operations Administration – 640

Department Head: Bill Simmons

Description: The Operational Services Department coordinates Food Services, Maintenance, Operations & Environmental Services, Planning, Engineering & Construction, and Transportation as well as administering Bond Programs, the Capital Reserve program, ADA facility projects, furniture replacement, crisis management, 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.

Maintenance - 642

Department Head: Mike Cuskelly

Description: 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. 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 4.1 million square feet of BVSD facilities and 800 acres of grounds at 60 sites.

Operations and Environmental Services - 643

Department Head: Steve Hoban

Description: 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's. 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 the Security Department.

Education Center Building - 971

Department Head: Steve Hoban

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

Bond Planning, Engineering and Construction – 644

Department Head: Don Orr

Description: 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.

Food Services - 741

Department Head: Linda Stoll

Description: The Food 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 Food Service Fund is an enterprise fund. This means it is separate from the General Operating Fund and operates solely on revenues obtained from selling meals, from federal reimbursement dollars, and commodity foods from the US Department of Agriculture. Expenses include labor and benefits for 175 food service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance labor and materials, and professional development.



Indicators of Demand: The Food Service Program serves approximately 12,500 meals daily, including 6,500 full lunches, 5,000 a la carte meals, and 900 breakfasts per day in 22 prep kitchens serving 47 schools, four Head Start Programs, and one catered site. After-School Snacks are provided at five sites. The program is self-supporting and primarily dependent on food service revenue from 172 serving days.

INTRODUCTION

Transportation - 796

Department Head: Robert Young

Description: 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 department implemented tiered transportation in 1995-96. The Transportation Department repairs and maintains a fleet of over 220 buses and performs maintenance on all district vehicles and motorized equipment.



Indicators of Demand:	2004-05	2005-06	2006-07	2007-08
Students Eligible for Transportation:	11,432	11,889	11,639	11,359
Total Student Transportation Miles:	2,512,054	2,317,273	2,307,232	(est.) 2,400,000
Trips and Other Activities:	5,750	5,850	5,394	(est.) 5,713
Total Activity Trip Miles:	268,988	293,816	290,083	(est.) 294,000
Sites Served:	58	58	58	64

Division of Information Technology Departments

Information Technology - 689

Department Head: David Williamson

Description: Provides services and support to all 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, transportation bus scheduling, etc.
- Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing.
- District-wide data communications, networking, 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 issues, donations, grants and partnerships.

Telecommunications - 793

Department Head: David Williamson

Description: Provides support for all district telecommunications service, including telephone and data communication lines, telephone installation, changes, and maintenance repair.

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District Goals Through 2012

On August 28, 2007, the Boulder Valley Board of Education launched a collaborative, data-driven process to prioritize its policymaking work and create alignment with the instructional and operational practices of the district. Earlier, at their annual retreat in June, the board had initially identified the need to streamline BVSD's alignment of district goals and board policies.

To accomplish this work, the board convened in three work sessions and parts of three board meetings from late August through October 2007 to develop an achievement goal, an equity goal and an organization goal for BVSD. These three goals were developed using the district's Tools of Inquiry for Equitable Schools (TIES) process. This process is a data-driven analytical process that uses BVSD qualitative and quantitative survey information, test results, and other educational research to identify areas where BVSD is achieving its goals and where it is not. This performance analysis and identification of barriers to be overcome informed the setting of the five-year district goals which will be reviewed on a regular basis.

In the fall of 2007, the Boulder Valley Board of Education unanimously adopted three specific and measurable goals for district improvement for the next 5 school years in the areas of achievement, equity, and organization. The purpose of these goals is to deliver to each of our almost 29,000 students the 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 BVSD instructional delivery model has begun.

The purpose of this realignment is 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 standard development, state and federal compliance, and professional development delivery under the assistant superintendent for learning services. Simultaneously, all intervention services (e.g., special education, literacy coaching, talented and gifted programs, etc.) are now coordinated and overseen by the deputy superintendent. Specific elements of this new instructional delivery plan are currently being determined and will be in place by August 1, 2008.

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

Directly or indirectly, all BVSD staff members see themselves as partners with principals, classroom teachers, paraprofessionals, and all other instructional interventionists. These three BVSD goals must also be effectively communicated to the full community by BVSD as the background for particular instructional approaches by the district.

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 BVSD achievement, equity and organization goals.

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

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. Following are the specific Achievement Goal expectations over the next five years improving by 2012:

CSAP

Reading/Writing

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

Lectura/Escritura

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

Mathematics

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

Science

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

Graduation Rate

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

ACT Test Performance

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

Music

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

Social Studies

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

Physical Education

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

Visual Arts

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

World Languages

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

BVSD Equity Goal

This goal sets a five-year measurable plan for significantly cutting the achievement gap between minority and majority student populations by the end of the 2011-12 school year. 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 .4 points.
- Graduation rates will increase at twice the rate of the district by 2 points per year.
- Curriculum-based assessment results will increase at twice the rate of the district by 2 points.

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

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

BVSD Organizational Goal

This goal identifies which district and staff practices will be changed to support student progress toward achievement and equity goals. This third BVSD goal is focused on creating and sustaining a safe and positive learning environment that respects and protects the rights of individuals. As approved by the board at its September 11, 2007 regular meeting, the BVSD organizational goal for the next five years is:

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

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

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

Operational Department Goals

The overall Administration and Operations division developed an Achievement goal and an Equity goal for all subordinate divisions and departments. Each individual operational department developed one or more goals to align with the district goals of Achievement, Equity and Organization. The goals developed for these areas are as follows:

Administration & Operations

- **Achievement Goal:** By the end of the 2007-08 fiscal year the Administration and Operations Management Team will improve customer service by identifying target customer groups, high-leverage data points and appropriate tools for collecting customer service data. These areas will be mined for baseline data in shaping future goals, activities and metrics that will have both a direct and indirect impact on student achievement. (Customer service, including a sense of urgency and responsiveness, will be emphasized immediately.)
- **Equity Goal:** By the end of the 2007-08 fiscal year the Administration and Operations Management Team will complete the district cultural competency assessment and will have completed at least four cultural competency training sessions. The results of the assessment will serve as baseline data for shaping future goals, activities and metrics.
- **Organization Goal:** By the end of the 2007-08 fiscal year the Administration and Operations Management Team will begin building the foundation of the TIES house (culture, relationships, and climate) by completing the book study of **12: The Elements of Great Managing** and completing a department-level staff culture survey. The results of this survey will serve as baseline data for shaping future goals, activities and metrics.

Bond Planning

- **Organization Goal:** The 2006 Bond Program will be implemented in three phases over the next 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.

Budget Services

- **Organization Goal:** The district will incorporate the three board goals of Achievement, Equity, and Organization into the input-gathering and development process of the 2008-09 budget.

Community School Program

- **Organization Goal:** By the end of the 2007-08 school year the Community School Program will improve student achievement for K-CARE students by collecting baseline data for all students in these programs, which will serve to shape future goals, activities and metrics.
- **Organization Goal:** By the end of the calendar year for 2008 the Community School Program will evaluate the viability of the Lifelong Learning Program by evaluating cost-effectiveness of specific classes, categories of classes and by session. The results of this analysis will serve as baseline information for shaping future goals, classes and metrics.

Operational Department Goals (continued)

Finance and Accounting Services

- Organization Goal: By the end of the 2007-08 fiscal year Finance and Accounting Services staff will work with schools to improve efficiencies in their accounting functions by conducting site visits and evaluating internal controls and accounting processes. The results of these assessments will serve as baseline data for continuous improvement in school financial practices.

Human Resources

- Organization Goal: The district will increase the number of highly qualified, licensed employees of color from 10.7 percent to 12 percent by the end of the 2011-12 school year.

Information Technology

- Organization Goal: The Information Technology Division will complete an in-depth, functional audit aimed at improving customer service and improving efficiency and effectiveness by the end of the 2007-08 fiscal year. This information will be mined for baseline data in shaping future goals, activities and metrics that will have both a direct and indirect impact on student achievement.
- Organization Goal: By the end of the 2009-10 fiscal year the Information Technology Division, working in conjunction with the Bond Team, will complete the technology component of the bond on time and within budget (e.g., wide area network construction, local area network upgrades, VoIP implementation and a video pilot project).
- Organization Goal: By fall 2008 the Information Technology Division will complete the fourth year of the 3A computer implementation project.

Operational Services

- Organization Goal: By the end of the 2007-08 fiscal year the Operational Services division will a) study the current system, assess viable strategies and recommend a plan to increase and promote healthy meal options within the context of the current Food Service program; and b) assess options, evaluate strengths and weaknesses, and recommend a new food preparation and delivery service model that will enhance food quality and nutritional content.
- Organization Goal: By the end of the 2007-08 fiscal year the Operational Services Management Team will complete an analysis of crisis management and school security for the district. The results of the analysis will serve as baseline data for shaping future goals, strategies and metrics, as well as a new district-wide crisis management and school security plan.

Procurement and Materials Management

- Organization Goal: By the end of calendar year 2008 the Procurement and Materials Management Department will seek board and superintendent approval to improve procurement efficiencies by 2 percent over previous years, through increasing board purchasing policy dollar thresholds, expanding the ProCard program, and increasing rebate monies. (This will directly benefit schools.)

Implementation of the New Century Graduate Vision

In early January of 2002, BVSD 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 the people of Boulder Valley and surrounding locales to envision the knowledge, skills and personal characteristics that would prepare their students for the challenges they would face as adults.

The following vision statement was developed as a result of this work:

- BVSD's Vision of the New Century Graduate is 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 complete report can be found on the district's website at: <http://www.bvsd.org>

Accomplishments of the Class of 2007

As the fifth class to graduate since the board's adoption of the New Century Graduate standards, these students concluded their educational experience in BVSD with an impressive level of achievement:

- The Class of 2007 had 2,094 graduates.
- Seniors were awarded more than \$25 million in scholarship offers.
- The class had 46 National Merit Finalists.
- Students were accepted into 439 colleges and universities in 46 states, Canada, Switzerland, and the District of Columbia.

Plan and Assess for Continuous Improvement

As BVSD is presented with new budgetary challenges to address, the district is continuously modifying and improving its methods of analyzing data to anticipate future challenges. The district is constantly monitoring business environmental factors such as inflation, tax collection rates, and state legislation as it examines cost trends for a variety of items.

Budget Decisions Shaped by Goals and Constraints

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

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

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. By examining the district's response to conditions over time, we can see how goals have been developed to face the challenges, utilize advances in technology, enhance the advantages of BVSD's economies of scale, and modify programming to maximize student achievement. Finally, we illustrate how budget decisions are shaped by our district goals.

Connecting Budgets to Goals

The 2007-08 Budget Adjustment Plan on pages 96-98 and pages 154-155 contains a listing of the significant changes to the budget for the coming fiscal year. These adjustments are targeted to address the district goals in the following way:

Achievement Goal

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

- Textbooks and computer peripherals – support student achievement
- Interventionist Services and Family Advocate Program – improve the family's ability to support the child's efforts in school
- Teacher and Specialist – maintain low staffing ratios at all school levels
- Counseling Coordinator – support implementation of newly adopted curriculum at secondary levels.
- Colorado Preschool and Kindergarten Program – support early education programs and participating families
- 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

Equity Goal

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

- ESL Teacher – Phase II Implementation of desegregation plans
- TAG Coordinator – supporting the instructional needs of high achieving students
- TIES Training – training on the district-developed TIES action research model to address district goals through data collection, feedback and action planning
- Literacy Support – literacy teachers to provide direct literacy instruction in elementary grades
- Transportation Fund – support desegregation implementation as well as special needs assistance

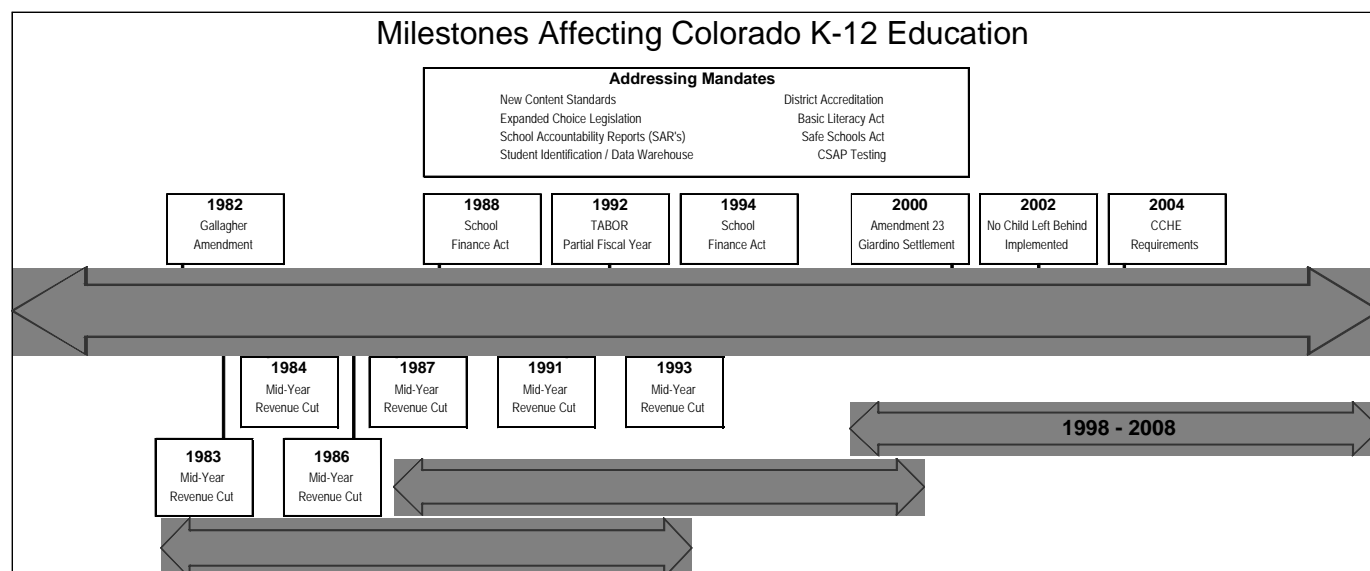
Organization Goal

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

- Orientation of new educators – maximizes student achievement, closes the achievement gap, and assists in retaining and hiring quality staff
- Freshmen Seminar – links older students with new students to provide peer mentoring
- Truancy Services – staff funding for truancy attendance advocate
- Program Evaluations – support for external evaluation of program for efficiency and effectiveness
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean and healthy environments

A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 28 years. It is useful to review the remainder of this booklet in the context of these environmental factors that have affected the district.



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

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

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

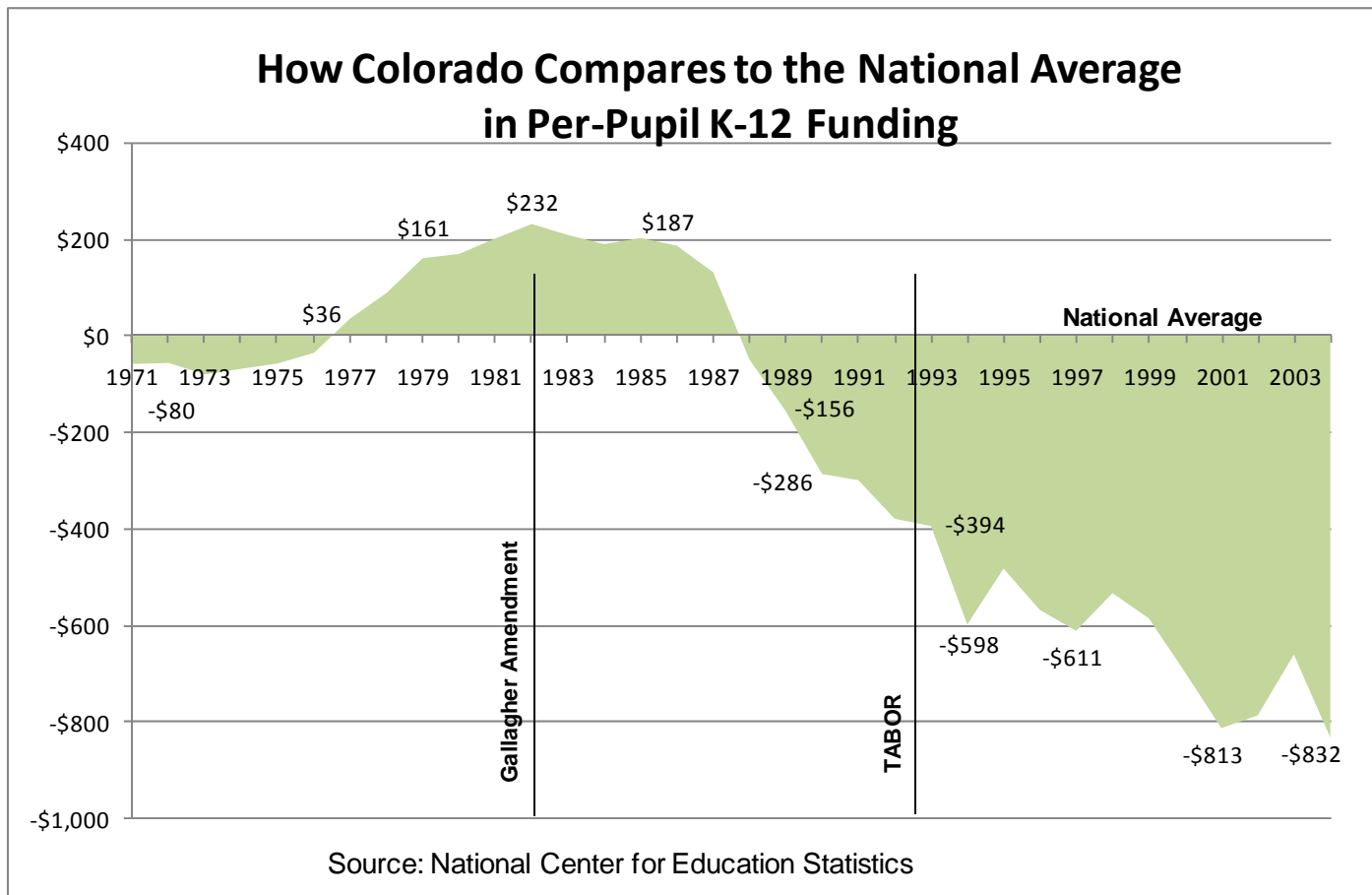
- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

1982 – 1993

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

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

A Generation of Colorado School Finance (continued)



1988 – 2000

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

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

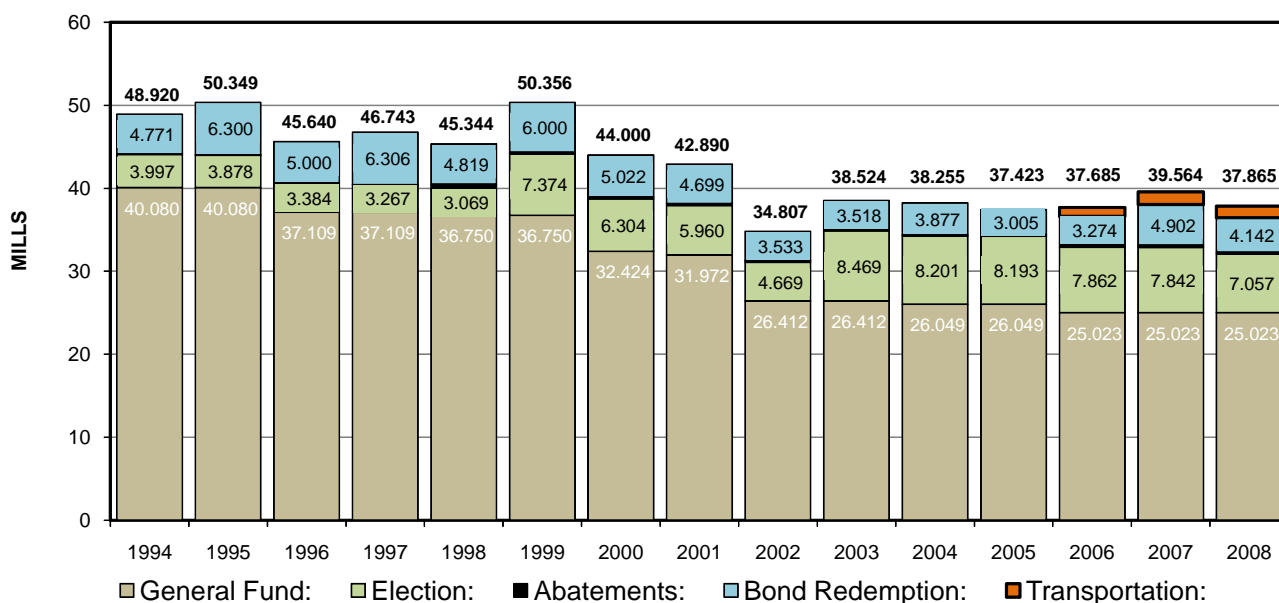
In 1992 the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set-aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. TABOR also requires voter approval of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

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because BVSD 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)

Boulder Valley School District - Total Mill Levy

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
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
Transportation:													1.065	1.509	1.414
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
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
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
Total Mill Levy:	48.920	50.349	45.640	46.743	45.344	50.356	44.000	42.890	34.807	38.524	38.255	37.423	37.685	39.564	37.865



Notes:

- 2008 assessed valuation estimated at \$4,628,081,788
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
- note increases for Election Mills in years following the 1998 & 2002 Referendums.
- General Fund Mills are associated with School Finance Act funding.

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

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

A Generation of Colorado School Finance (continued)

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 – 2008

From 1998 to 2008, 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 voters passed several tax overrides, tying the funds to specific program needs:

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

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

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

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

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

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

Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 1988. 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, Boulder Valley School District still spends less per student than 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.

Boulder Valley may reach 1988 levels before 10 years of Amendment 23 due to the 1991, 1998, 2002, and 2005 overrides. Without these revenues, per pupil expenses in 2007-08 would be \$1,445 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley students and allow the district to offer programming that would otherwise not be available.

BOULDER VALLEY SCHOOL DISTRICT - BUDGETED COST PER FUNDED PUPIL

BUDGET	88-89	89-90	90-91	92	92-93	93-94	94-95	95-96	96-97	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
YEAR	CY89	CY90	CY91	TFY92**	FY93	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Budgeted	19,997	20,112	20,560	21,582	21,591	22,521	24,185	24,202	24,597	25,136	25,649	26,111	26,279	26,774	26,716	26,396	26,712	26,799	26,918	27,165
Funded Pupil Count																				
* Operating Expenditures (in Thousands)	113,039	118,043	117,664	118,593	120,790	128,311	131,038	134,115	143,448	143,801	153,598	173,873	181,878	194,994	213,578	223,609	233,336	240,886	253,045	266,809
* Cost Per Funded Pupil	\$5,653	\$5,869	\$5,723	\$5,495	\$5,594	\$5,697	\$5,418	\$5,541	\$5,832	\$5,721	\$5,988	\$6,659	\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822
CPI -U	114.85	118.00	123.65	127.70	133.10	138.50	145.25	150.50	155.65	159.80	164.20	169.80	177.90	183.20	186.45	186.10	188.30	194.45	200.18	201.30
Denver-Boulder Area Index (Base/CPI-U)	1.00	0.97	0.93	0.90	0.86	0.83	0.79	0.76	0.74	0.72	0.70	0.68	0.65	0.63	0.62	0.62	0.61	0.59	0.57	0.57
Adjusted Cost	5,653	5,713	5,316	4,942	4,827	4,724	4,284	4,229	4,303	4,112	4,189	4,504	4,468	4,566	4,924	5,228	5,328	5,309	5,394	5,604

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

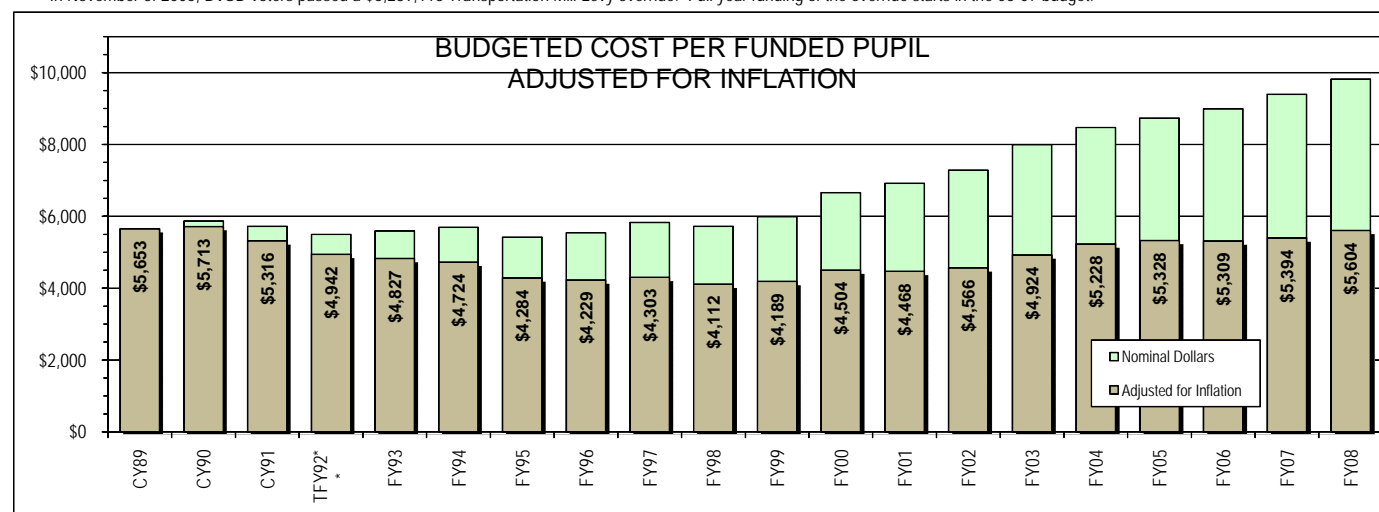
** CY = Calendar Year, TFY = Transitional Fiscal Year, FY = Fiscal Year.

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, Food Service Fund, Other Enterprise Funds, and (in FY98 and beyond) the Charter School Fund.

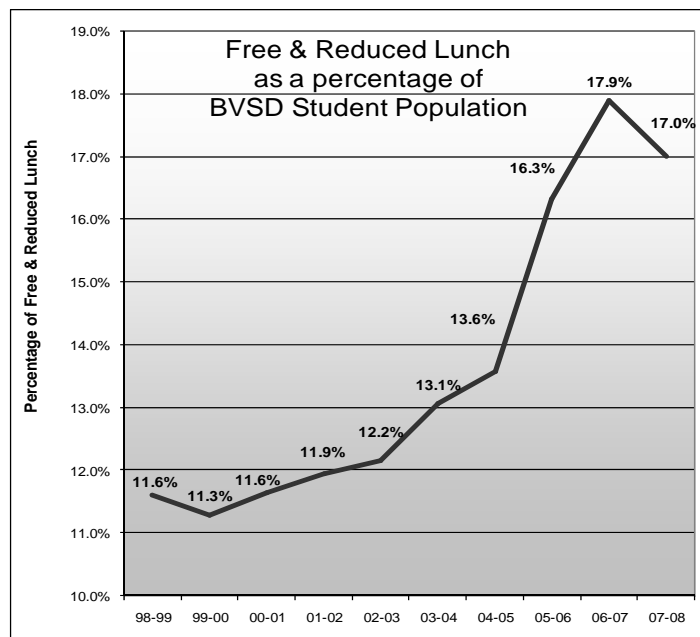
Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.

CPI data from U.S. Department of Labor - <http://www.bls.gov/cpi/>

Student Demographics

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

This type of increase is not projected to continue in 2007-08. It is anticipated that the adoption of a district calendar with an earlier start day for the 2007-08 school year will impact the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility will expire before the pupil count. The percent reported will reflect the number of students which have been approved for the school year.



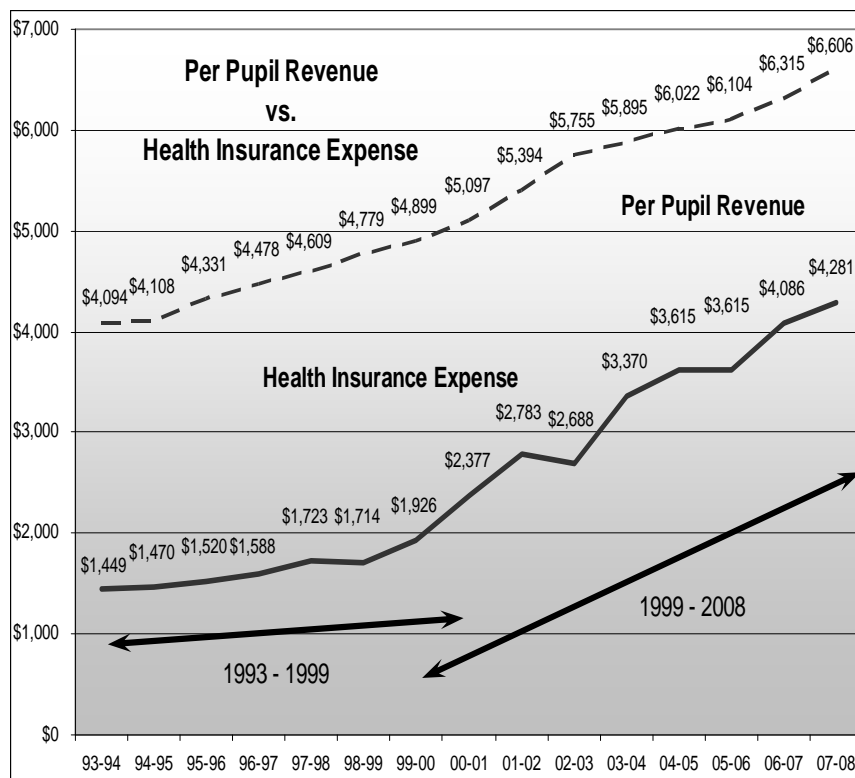
Employee Compensation

Ninety (90) percent of the district's General Operating Fund expenditure budget is spent on employee salaries and benefits.

In the 1990s, health care 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 health care costs. Since 1998, health care costs have grown 150 percent averaging 15 percent per year on an annualized basis, while per pupil revenue has only increased 38 percent (3.8 percent per year) over the same time frame.

In an effort to minimize the cost increases, the district has moved to a self-insured health care plan for the 2007-08 fiscal year and a self-insured dental plan that began in 2004-05. The cost of health benefits directly affects the dollars available for other employee compensation.

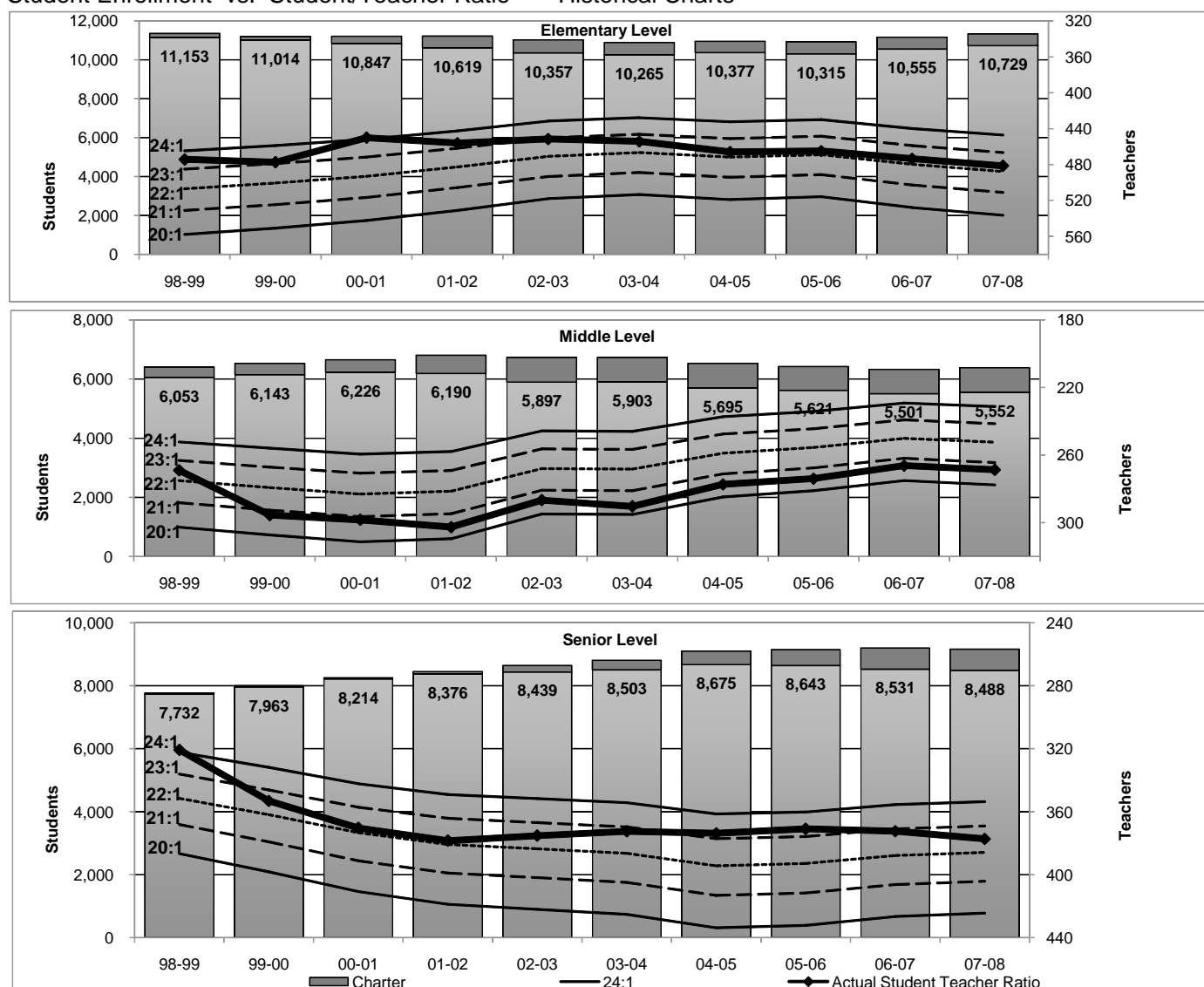


Student-Teacher Ratios

Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because nearly 90 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 staffing formulas described in the Staffing Summaries in Chapter 6 (pages 137-152). 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.

Student Enrollment vs. Student/Teacher Ratio - Historical Charts

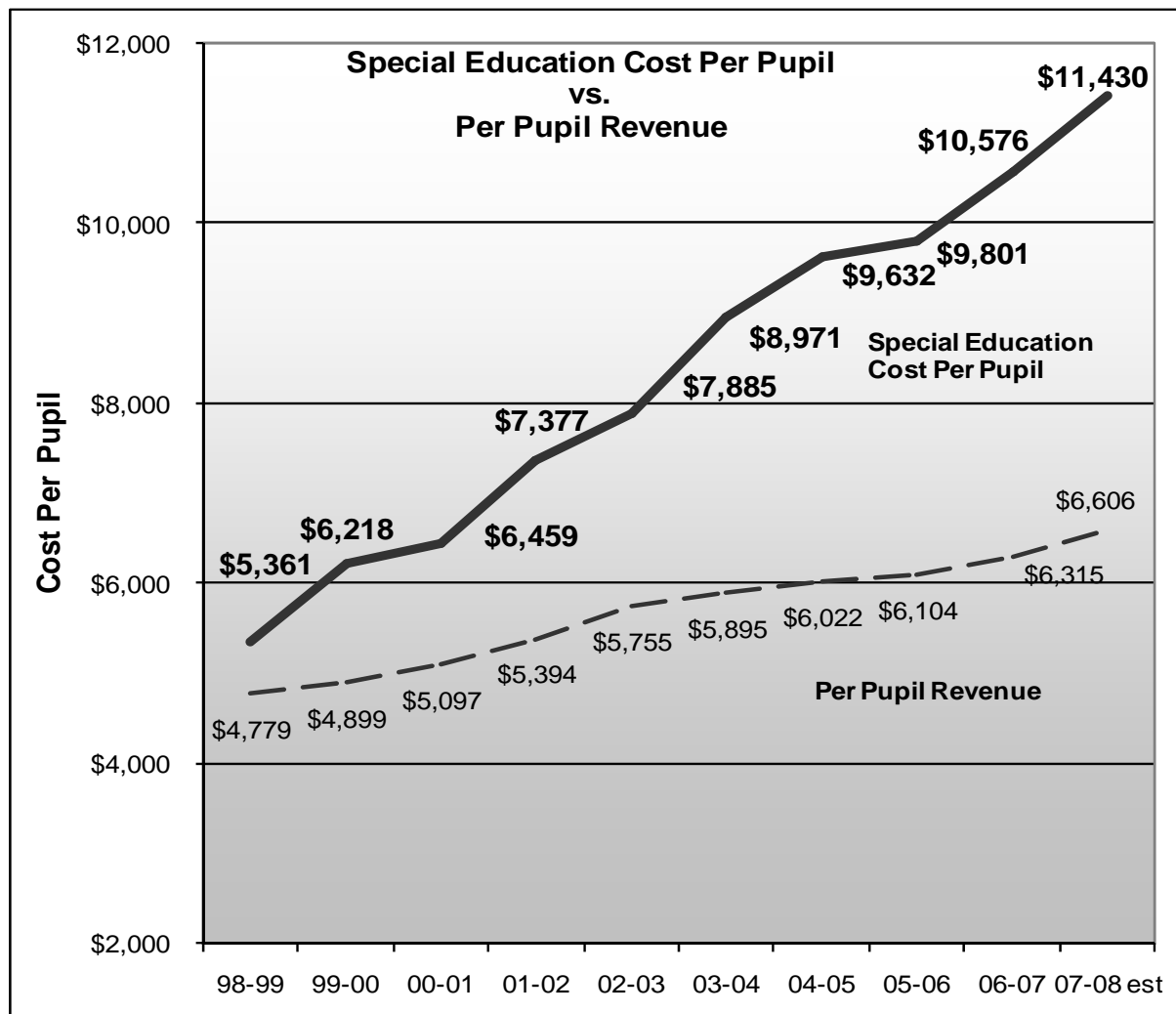


Special Education Costs

The number of students in special education has remained flat, yet per pupil expenditures have climbed significantly, increasing 113.2 percent since 1998 or 11.3 percent per year on an annual basis.

The difference between per pupil revenue and special education per pupil cost has increased 728 percent since the 1998-99 fiscal year. In the past decade, the district has used its economies of scale to absorb the extra costs associated with this special population of students.

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



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Summary of Board Policies

The 2007-08 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. The board of education approves policies after careful deliberations, which are then implemented through specific regulations and procedures. The policies referenced throughout this document may be found on the district website at: <http://www.bvsd.org>

The following is an overview of the various policies that guide the Boulder Valley School District through the budget development and implementation process as well as policies that direct operational procedures of the district.

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. These policies provide a setting for all of the school board's policies and regulations.

Section B: Board Governance and Operations - Includes policies regarding the school board – how it is appointed or elected; how it is organized; how it conducts meetings; and how the board operates. This section includes bylaws and policies' establishing the board's internal operating procedures.

Section C: General School Administration - Contains policies, regulations, and exhibits on school management, administrative organization, and school building and department administration, including the administrative aspect of special programs and system-wide reforms such as school or site-based management. All phases of policy implementation, procedures, or regulations, are properly located in this section.

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 - Policies on non-instructional services and programs, particularly those on business management such as safety, building and grounds management, office services, transportation, and food services are included.

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

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 the instructional program, basic curricular subjects, special programs, instructional resources and academic achievement.

Section J: Students - Student policies, regarding admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare, and school-related activities are included.

Section K: School-Community Relations - Contains policies, regulations, and exhibits on parent and community involvement in schools. Except for policies concerning education agencies, statements on public sector relations with the school district are located in this section, as well.

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

Summary of Board Policies (continued)

Specifically identified policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in Appendix H.

BBA – Board Powers and Responsibilities 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.

DB – Annual Operating Budget 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.

DBB - Fiscal Year The fiscal year of the district shall begin July 1 and end June 30 of the same fiscal year.

DBC - Budget Deadlines and Schedules The calendar of important budget schedules and dates issued annually by the Colorado Department of Education shall be used as the guideline for identifying tasks and deadlines in the budget preparation process.

DBH - Budget Adoption Procedures The superintendent will submit a proposed budget to the board who shall establish and publish an adoption date for the proposed budget, not to be later than June 30 of each year for the ensuing fiscal year.

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

DD - Grants Management 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.

DEB - Loan Programs (Funds from State Tax Sources) 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.

DFA - Cash Management/Investment Policy 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.

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.

DG/DGA - 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.

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.

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.

Summary of Board Policies (continued)

DIA - Accounting System The accounting system used by the district provides for the classifying of all receipts as to source, and for the classifying of all expenditures as to type, in accordance with Colorado State Department of Education requirements.

DID - Inventories (And Property Accounting) 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.

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. 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.

DIEA - District Audit Committee 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 of education establishes an Audit Committee to assist in its oversight responsibilities.

DJ & DJ-R: Purchasing and Contracting Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless it is impossible or impractical to conduct competitive buying. Competitive bidding for the purchase of goods and services, except professional services, shall be accomplished in accordance with Board Policy DJ.

DJB - Petty Cash Accounts For such purchases as cannot be reasonably handled through the regular central purchasing channels, each building principal shall be permitted to maintain a petty cash fund for the use of staff members in purchasing small items for curriculum or authorized co-curricular activities.

DJGA - Sales Calls and Demonstrations Sales representatives shall be required to transact their business with the Purchasing Department only, and are not permitted in schools or other departments for the purpose of making sales.

DK - Payment Procedures All demands for payment from district funds shall be processed by the Accounting Department, under the general supervision of the Director of Finance and Accounting.

DL/DLA - Payroll Procedures/Payday Schedules 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.

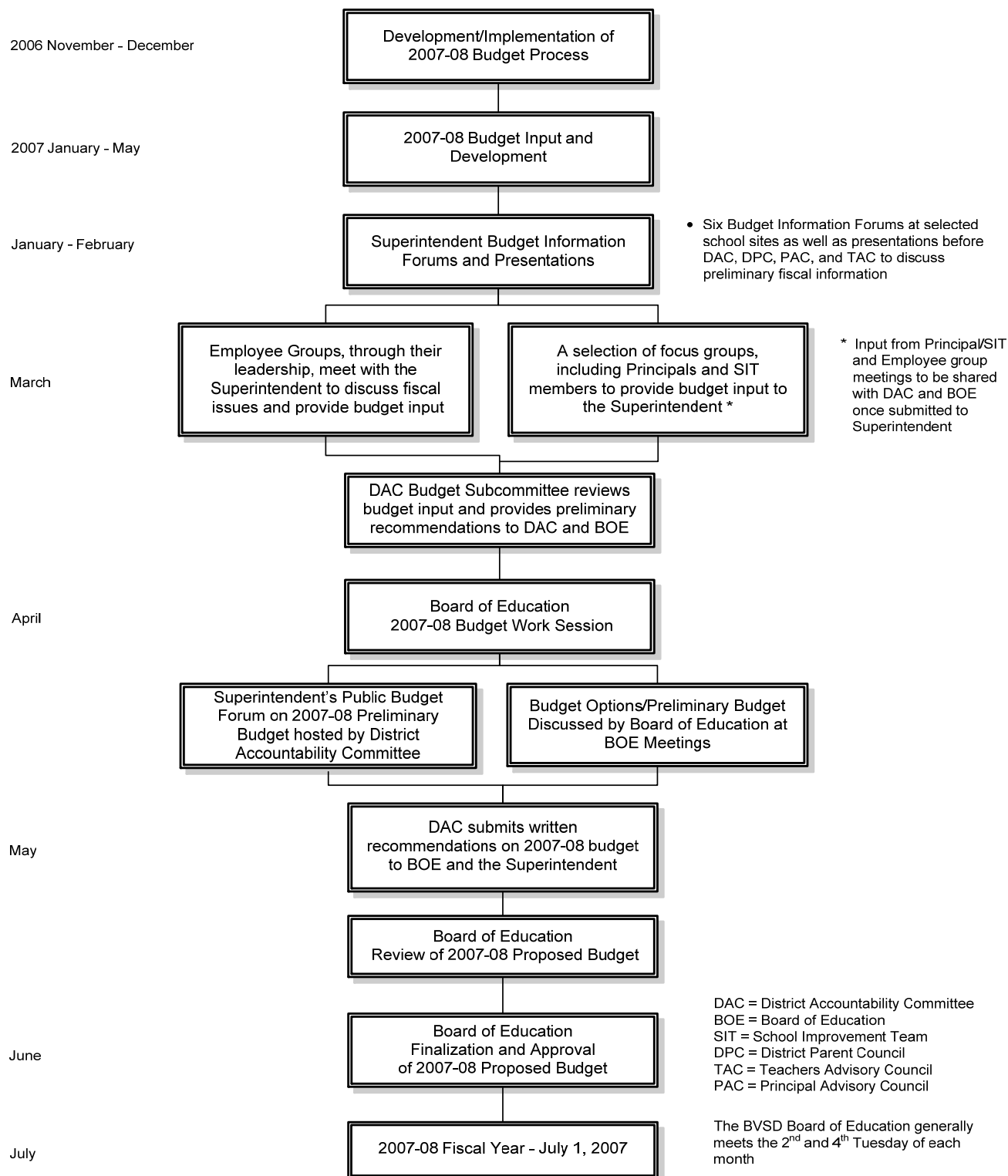
DLB & DLB-R - Salary Deductions Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements. The superintendent authorizes deductions for PERA, Credit Union, Savings Bond, Life Survivor's Insurance, Health and Dental Insurance, Tax Savings Plans, Employee Contributions, and Professional Dues from employee salaries, provided the employee has filed the proper permission for payroll withholding.

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.

DN & DN-R - School Properties Disposal Procedures The Executive Director for Business and Support Services or his designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall decide the manner of disposal of such equipment: by sealed bid, auction, or appraisal. Schools can choose from two options when disposing of any textbooks. Library books are also included in the definition of textbooks. Proceeds are credited into the school's textbook account in the district's General Fund for the purpose of purchasing textbooks.

Budget Development Process

BUDGET DEVELOPMENT PROCESS FISCAL YEAR 2007-08



Budget Development Process (continued)

The Boulder Valley School District began the budget process with development of a calendar as presented to the board of education on December 12, 2006.

The superintendent conducted budget information forums at selected schools in January and February, 2007. Two publications, titled ***Budget Perspectives*** and ***Directing Resources Toward Student Achievement***, were developed by the Budget Services and Communications departments to inform school staffs, parents, and the community at large about school finance in Colorado and the budget process within the Boulder Valley School District.

During the months of February and March, the superintendent conducted budget focus groups with all school levels, including two elementary groups; targeted assistance schools and neighborhood/focus schools. The major themes that were heard in these focus groups were used in developing the 2007-08 budget and include:

What programs and/or services are essential to meet school TIES goals?

- Direct services for students with high needs including ESL, Special Education, Talented and Gifted, and counseling services.
- Support services that coordinate instruction and curriculum, including literacy coaches, math coaches and professional development.

A budget worksession was held with the board of education on April 10, 2007. This worksession reviewed the assumptions and projections for 2007-08 and identified the following district issues:

- Employee Compensation
- Maintain Student Achievement
- Close Achievement Gap
- Critical District Needs
- Legislative Actions
- Other District Funds

After reviewing the input from the board of education, the budget focus groups, 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 BVSD Strategic Plan. The preliminary budget was presented to the board of education on April 24, 2007. A public input session, hosted by the District Accountability Committee (DAC) was conducted on April 26, 2007 in the district board room at the BVSD Education Center. This meeting provided an opportunity for the general public to listen to a presentation by the superintendent on the preliminary budget, ask questions regarding budget development and provide input.

The BVSD Strategic Plan

- Maximize student learning and achievement
- Foster collaboration and partnerships
- Value diversity and promote understanding
- Provide a high-quality, committed staff
- Manage assets responsibly
- Plan and assess for continuous improvement

Budget Development Process (continued)

The board of education meetings between April and June 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 topics of interest to the individual. The board of education takes public comments into consideration during the budget development process.

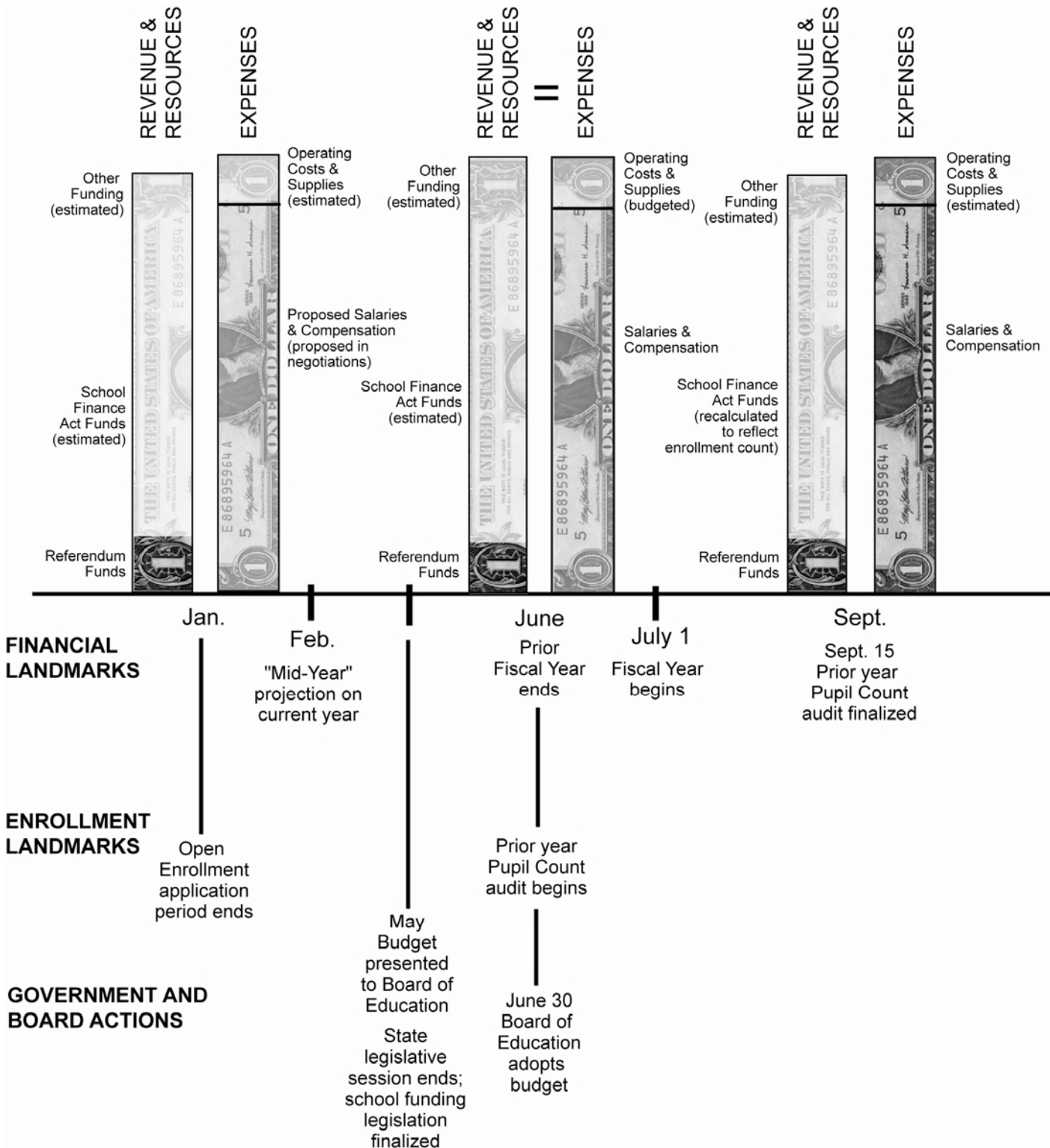
After the presentation of the 2007-08 Proposed Budget on May 22, 2007, the board of education continued discussions at the scheduled board meetings until adoption of the 2007-08 budget at the June 12, 2007 meeting. Some minor adjustments related to the use of available one-time funds were included in the final adopted budget.

The final phase of budget development was the modification of the June adopted budget based on final 2006-07 financial data and updated enrollment information gained from the first month of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board of education by June 1, with budget adoption by June 30. The law provides the opportunity for the board to adjust revenues and expenditures through October 15. The board of education adopted this revised budget based on the new information as described above on October 9, 2007.

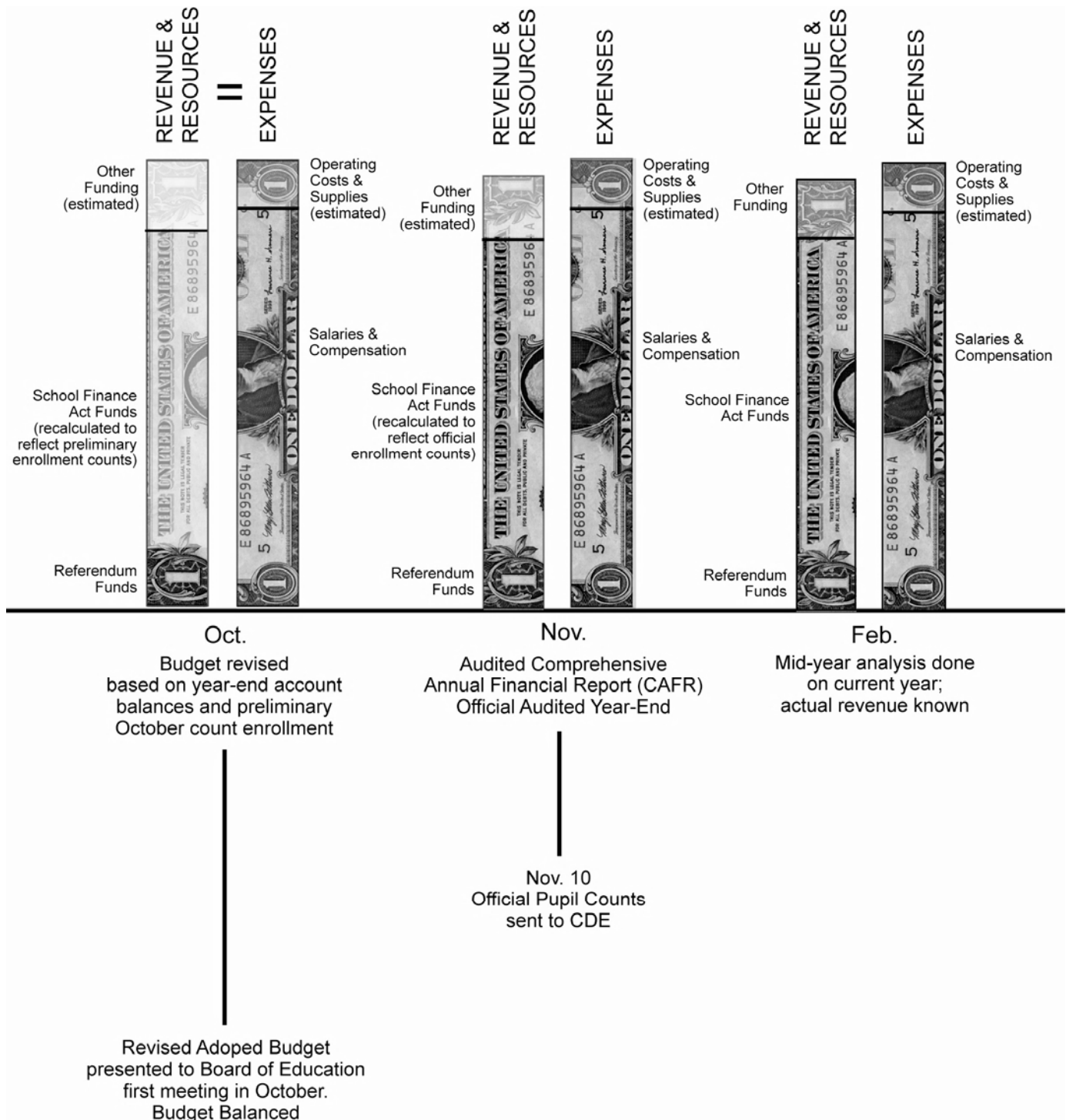
The adoption of the budget by the Board of Education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds which can be utilized in a given fiscal year. All available 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).

Changes to the budget following the adoption by the board of education are authorized under policy DBK (page 240) which allows the transfer of funds between accounts with the approval of the budget director.

Budget Development Timeline



Budget Development Timeline



Explanation of Funds

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 on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described.

Operating Funds

Operating Funds account 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 Special 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.

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.

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 by voters in the November 1, 2005 election.

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.

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.

Community Schools Fund: The Community Schools Fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

Colorado Preschool and Kindergarten 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 and Kindergarten Program.

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.

Special Revenue Funds

Special Revenue Funds account 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.

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

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

Transportation Fund: 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.

Explanation of Funds (continued)

Debt Service Fund

The Debt Service Fund must 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.

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

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.

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.

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.

Enterprise Funds

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.

Food Service Fund: This fund accounts for all financial activities associated with the district's school lunch program.

Internal Service Funds

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.

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.

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

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.

Trust and Agency 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.

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

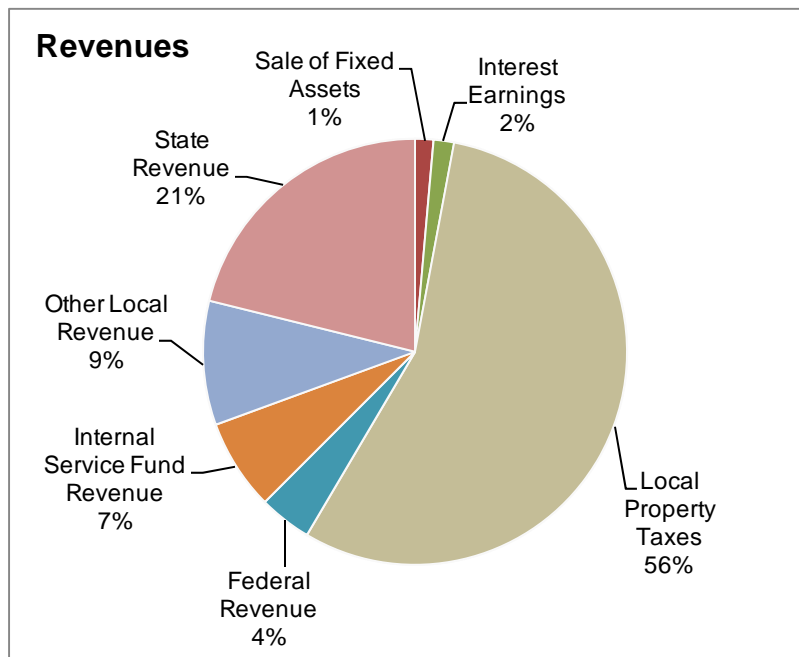
DISTRICT SUMMARIES

All Funds Summaries

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
Beginning Balance	\$ 47,782,643	\$ 57,759,110	\$ 42,724,169	\$ 49,455,583	\$ 183,145,897
Revenues	251,064,803	248,900,379	262,629,707	406,619,691	324,156,668
Transfers In	28,840,421	26,607,159	37,336,779	37,701,852	42,560,306
Total Resources	327,687,867	333,266,648	342,690,655	493,777,126	549,862,871
Expenditures	241,088,337	263,935,321	255,898,293	272,929,377	405,614,510
Emergency Reserves	-	-	-	-	19,495,142
Transfers Out	28,840,421	26,607,159	37,336,779	37,701,852	42,560,306
Total Uses	269,928,758	290,542,480	293,235,072	310,631,229	467,669,958
Ending Balance	\$ 57,759,110	\$ 42,724,169	\$ 49,455,583	\$ 183,145,897	\$ 82,192,913

All Funds Revenue Sources

Local Property Taxes	\$ 180,032,911
State Revenue	68,463,690
Other Local Revenue	30,679,117
Internal Service Fund Revenue	22,409,579
Federal Revenue	13,020,371
Interest Earnings	5,031,000
Sale of Fixed Assets	4,520,000
Total Revenues	\$ 324,156,668



All Funds Budgeted Expenditures Per Student

The following summary shows the budgeted expenditures by fund, the amount budgeted per student, the number of student budgeted, and the total budget. The Operating Funds includes the operating budgets of all of the schools and most of the supporting departments. The Operating Fund has increased \$406 per student, 5% from FY 2006-07.

FUND:	2006-07		2007-08	
	Budgeted		Budgeted	
	Budgeted Expenditures	Per Student	Budgeted Expenditures	Per Student
Operating Funds	\$ 217,974,868	\$ 8,097	\$ 230,999,131	\$ 8,503
CPKP Fund	915,671	34	1,068,745	39
Grant Fund	19,500,000	724	19,500,000	718
Special Revenue Funds	9,501,141	353	9,543,120	351
Food Service Fund	5,441,203	202	5,697,553	210
Internal Service Funds*	1,897,285	70	23,441,945	863
Bond Redemption Fund	14,922,721	554	21,023,635	774
Capital Project Funds	13,359,230	497	84,516,381	3,112
Trust/Agency Funds	9,424,000	350	9,824,000	362
Total Budget	\$ 292,936,119	\$ 10,881	\$ 405,614,510	\$ 14,932
BUDGETED ENROLLMENT:	<u>2006-07</u>		<u>2007-08</u>	
Student Enrollment	28,169		28,419	
Student FTE	26,917.50		27,164.5	

* Internal Service Funds are used to account for self-funded employee health and dental insurance programs within the district.

DISTRICT SUMMARIES

All Funds Beginning Balance Summary

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
FUND:					
General Operating Fund	\$ 22,294,846	\$ 30,096,197	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527
Summer School Fund	2,952	(9,892)	-	-	-
Technology Fund	-	-	-	215,998	696,668
Athletics Fund	(6,540)	169,803	169,325	174,729	296,804
Risk Managment Fund	(139,378)	41,706	182,504	473,133	258,080
Community Schools Fund	254,552	428,466	531,550	759,593	622,028
Grant Fund*	-	-	-	-	-
Tuition-Based Preschool Fund	50,926	35,622	3,958	45,628	44,153
Transportation Fund	-	-	-	379,769	952,198
CPKP Fund	16,262	-	11,421	60,112	81,096
Bond Redemption Fund	15,131,986	17,075,783	15,577,400	15,912,470	23,304,815
Building Fund	790,426	-	-	-	120,090,186
Capital Reserve Fund	2,014,739	2,428,029	1,784,052	2,575,484	2,710,670
Energy Conservation Fund	1,366,991	-	-	-	-
Food Service Fund**	931,455	1,117,976	1,053,402	881,777	571,102
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	389,948	708,899
Trust and Agency Funds	1,354,066	1,434,039	1,588,560	1,484,567	1,591,567
Pupil Activity Fund	1,706,116	1,858,587	1,880,183	1,957,123	2,197,285
Charter Schools	2,013,244	3,082,794	2,389,807	3,065,635	2,427,819
GRAND TOTAL:	\$ 47,782,643	\$ 57,759,110	\$ 42,724,169	\$ 49,455,583	\$ 183,145,897

* The Grant Fund beginning fund balance is zero
due to the accrual and/or deferral of revenues based upon expenditures incurred during
the year.

** The Food Service Fund beginning fund balance includes the amount invested in capital assets.

All Funds Revenue Summary

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
FUND:					
General Operating Fund*	\$ 202,747,776	\$ 204,351,865	\$ 209,997,083	\$ 217,705,358	\$ 224,966,670
Summer School Fund	119,822	9,892	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	787,689	821,299	858,154	996,574	981,500
Risk Managment Fund	8,762	12,840	7,278	2,970	216,000
Community Schools Fund	4,243,045	4,220,538	4,558,520	4,732,694	4,899,431
Grant Fund	11,183,188	12,550,048	11,953,581	13,800,000	19,500,000
Tuition-Based Preschool Fund	157,544	191,889	470,194	483,187	583,301
Transportation Fund	-	-	4,572,361	6,550,084	6,474,959
CPKP Fund	-	-	-	-	-
Bond Redemption Fund	15,513,019	12,083,674	13,927,060	20,997,566	19,657,180
Building Fund	(1,391)	-	-	122,874,272	3,000,000
Capital Reserve Fund	1,564,738	649,396	812,720	653,650	4,842,960
Energy Conservation Fund	33,681	-	-	-	-
Food Service Fund	5,137,885	4,903,964	5,040,186	5,314,997	5,567,081
Health Insurance Fund	-	-	-	-	20,594,604
Dental Insurance Fund	-	-	389,948	2,142,292	2,166,975
Trust and Agency Funds	1,815,876	1,741,226	1,914,177	2,031,000	2,331,000
Pupil Activity Fund	6,898,999	6,991,347	7,324,749	7,869,050	8,000,000
Charter Schools	854,170	372,401	803,696	465,997	375,007
GRAND TOTAL:	\$ 251,064,803	\$ 248,900,379	\$ 262,629,707	\$ 406,619,691	\$ 324,156,668

* 2003-04 includes Other Financing Sources and Uses

*DISTRICT SUMMARIES***All Funds Transfers In Summary**

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
FUND:					
General Operating Fund*	\$ 4,708,914	\$ 3,689,824	\$ 3,901,224	\$ 5,221,304	\$ 4,711,076
Summer School Fund	-	-	-	-	-
Technology Fund	-	-	2,500,000	2,552,500	2,577,500
Athletics Fund	1,559,697	1,592,451	1,625,968	1,943,417	1,903,911
Risk Managment Fund	3,330,304	3,441,926	3,243,572	3,262,242	3,452,387
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	4,021,256	2,645,840	2,645,840
CPKP Fund	397,507	405,725	704,062	878,238	1,019,711
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund*	5,686,179	4,232,179	7,149,754	5,386,901	5,338,242
Energy Conservation Fund	-	-	-	-	-
Food Service Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	4,100,000
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter Schools	13,157,820	13,245,054	14,190,943	15,811,410	16,811,639
GRAND TOTAL:	\$ 28,840,421	\$ 26,607,159	\$ 37,336,779	\$ 37,701,852	\$ 42,560,306

* 2003-04 includes Other Financing Sources and Uses

All Funds Expenditure Summary

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
FUND:					
General Operating Fund*	\$ 175,562,452	\$ 197,668,544	\$ 176,935,142	\$ 184,933,204	\$ 201,801,381
Summer School Fund	132,666	-	-	-	-
Technology Fund	-	-	2,284,002	2,071,830	3,178,804
Athletics Fund	2,171,043	2,414,229	2,478,718	2,817,916	2,915,520
Risk Managment Fund	3,157,982	3,313,968	2,960,221	3,480,265	3,812,103
Community Schools Fund	3,669,131	3,533,704	3,696,727	4,111,509	4,167,483
Grant Fund	11,183,188	12,550,048	11,953,581	13,800,000	19,500,000
Tuition-Based Preschool Fund	172,848	223,554	428,524	484,662	609,179
Transportation Fund	-	-	8,213,848	8,623,495	8,933,941
CPKP Fund	413,769	394,303	655,371	857,254	1,068,745
Bond Redemption Fund	13,569,222	13,582,057	13,591,990	13,605,221	21,023,635
Building Fund	789,035	-	-	2,784,086	72,000,000
Capital Reserve Fund	6,837,627	5,525,552	7,171,042	5,905,365	12,516,381
Energy Conservation Fund	131,815	-	-	-	-
Food Service Fund	4,951,366	4,968,538	5,211,811	5,625,672	5,697,553
Health Insurance Fund	-	-	-	-	21,266,877
Dental Insurance Fund	-	-	-	1,823,341	2,175,068
Trust and Agency Funds	1,735,903	1,586,705	2,018,170	1,924,000	2,024,000
Pupil Activity Fund	6,746,528	6,969,751	7,247,809	7,628,888	7,800,000
Charter Schools*	9,863,762	11,204,368	11,051,337	12,452,669	15,123,840
GRAND TOTAL:	\$ 241,088,337	\$ 263,935,321	\$ 255,898,293	\$ 272,929,377	\$ 405,614,510

* 2004-05 includes change for full GAAP basis reporting

All Funds Emergency Reserves Summary

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 13,365,146
Summer School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	95,364
Athletics Fund	-	-	-	-	87,466
Risk Management Fund	-	-	-	-	114,364
Community Schools Fund	-	-	-	-	125,024
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	18,275
Transportation Fund	-	-	-	-	536,036
CPKP Fund	-	-	-	-	32,062
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	375,491
Energy Conservation Fund	-	-	-	-	-
Food Service Fund	-	-	-	-	170,927
Health Insurance Fund	-	-	-	-	3,427,727
Dental Insurance Fund	-	-	-	-	700,806
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter Schools	-	-	-	-	446,454
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 19,495,142

All Funds Transfers Out Summary

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
FUND:					
General Operating Fund*	\$ 24,092,887	\$ 22,917,335	\$ 33,435,555	\$ 32,480,548	\$ 37,849,230
Summer School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	400,000	583,750	633,750	758,750	666,905
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
CPKP Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Energy Conservation Fund*	1,268,857	-	-	-	-
Food Service Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter Schools	3,078,677	3,106,074	3,267,474	4,462,554	4,044,171
GRAND TOTAL:	\$ 28,840,421	\$ 26,607,159	\$ 37,336,779	\$ 37,701,852	\$ 42,560,306

* 2003-04 includes Other Financing Sources and Uses

DISTRICT SUMMARIES

All Funds Ending Balance Summary

	2003-04 AUDITED ACTUAL	2004-05 AUDITED ACTUAL	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
FUND:					
General Operating Fund	\$ 30,096,197	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527	\$ 3,254,516
Summer School Fund	(9,892)	-	-	-	-
Technology Fund	-	-	215,998	696,668	-
Athletics Fund	169,803	169,324	174,729	296,804	179,229
Risk Managment Fund	41,706	182,504	473,133	258,080	-
Community Schools Fund	428,466	531,550	759,593	622,028	562,047
Grant Fund*	-	-	-	-	-
Tuition-Based Preschool Fund	35,622	3,958	45,628	44,153	-
Transportation Fund	-	-	379,769	952,198	603,020
CPKP Fund	-	11,422	60,112	81,096	-
Bond Redemption Fund	17,075,783	15,577,400	15,912,470	23,304,815	21,938,360
Building Fund	-	-	-	120,090,186	51,090,186
Capital Reserve Fund	2,428,029	1,784,052	2,575,484	2,710,670	-
Energy Conservation Fund	-	-	-	-	-
Food Service Fund**	1,117,976	1,053,402	881,777	571,102	269,703
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	389,948	708,899	-
Trust and Agency Funds	1,434,039	1,588,560	1,484,567	1,591,567	1,898,567
Pupil Activity Fund	1,858,587	1,880,183	1,957,123	2,197,285	2,397,285
Charter Schools	3,082,794	2,389,807	3,065,635	2,427,819	-
GRAND TOTAL:	\$ 57,759,110	\$ 42,724,169	\$ 49,455,583	\$ 183,145,897	\$ 82,192,913

* The Grant Fund ending fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the fiscal year.

** The Food Service Fund ending fund balance includes the amount invested in capital assets.

All Funds Summary of Changes

	Beginning Fund Balance	2006-07 Reserves	Net Beginning Fund Balance	Ending Fund Balance	% Net Change
FUND:					
General Operating Fund	\$ 26,592,527	\$ 17,093,004	\$ 9,499,523	\$ 3,254,516	-66%
Summer School Fund	-	-	-	-	-
Technology Fund	696,668	80,636	616,032	-	-100%
Athletics Fund	296,804	84,823	211,981	179,229	-15%
Risk Management Fund	258,080	109,089	148,991	-	-100%
Community Schools Fund	622,028	123,075	498,953	562,047	13%
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	44,153	15,228	28,925	-	-100%
Transportation Fund	952,198	539,612	412,586	603,020	46%
CPKP Fund	81,096	21,494	59,602	-	-100%
Bond Redemption Fund	23,304,815	-	23,304,815	21,938,360	-6%
Building Fund	120,090,186	-	120,090,186	51,090,186	-57%
Capital Reserve Fund	2,710,670	250,777	2,459,893	-	-100%
Energy Conservation Fund	-	-	-	-	-
Food Service Fund*	353,574	163,236	190,338	90,175	-53%
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	708,899	432,730	276,169	-	-100%
Trust and Agency Funds	1,591,567	-	1,591,567	1,898,567	19%
Pupil Activity Fund	2,197,285	-	2,197,285	2,397,285	9%
Charter Schools	2,427,819	422,814	2,005,005	-	-100%
GRAND TOTAL:	\$ 182,928,369	\$ 19,336,518	\$ 163,591,851	\$ 82,013,385	

* The amount invested in capital assets is not included in the summary of change.

The above summary outlines change in fund balance net of 2006-07 reserve amounts which 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. In accordance with this policy and state statute, changes in fund balance were identified adopted by the board of education within resolution #07-25 for one-time uses in 2007-08. Funds with a positive net change have budgeted resources higher than anticipated expenditures.

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	33,251,374	149,894,523	183,145,897
Revenues	286,325,528	37,831,140	324,156,668
Transfers Between Funds	-	-	-
Total Funds Available	319,576,902	187,725,663	507,302,565
Expenditures	290,250,494	115,364,016	405,614,510
Transfers Between Funds	-	-	-
TABOR Amendment Reserves	11,540,528	375,491	11,916,019
Other Appropriated Reserves	12,268,110	77,324,398	89,592,508
Total Appropriations	314,059,132	193,063,905	507,123,037
Non-appropriated Reserves	179,528	-	179,528
Total Appropriations and Non-appropriated Reserves	314,238,660	193,063,905	507,302,565

Note:

\$ 507,302,565 Total Appropriations (above)

+ 42,560,306 Appropriated Transfers

\$ 549,863,343 Total Adopted Appropriations (see page 16)

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)	Food Service Fund (5)	Internal Service Funds (6)	Net Operating Total
Beginning Fund Balance	30,893,926	81,096	-	996,351	571,102	708,899	33,251,374
Revenue:							
State Formula							
Local Property Tax	110,505,422						110,505,422
State Equalization	60,603,552						60,603,552
Specific Ownership Tax	7,517,057						7,517,057
Local Sources							
Other Property Tax	33,517,500	-	-	6,214,959	-	-	39,732,459
Other Specific Ownership Tax	3,370,793	-	-	-	-	-	3,370,793
Tuition	5,396,156	-	-	-	-	-	5,396,156
Interest on Investments	1,000,000	-	-	-	-	250,000	1,250,000
Fees	-	-	-	-	-	-	-
Proceeds from Borrowing	-	-	-	-	-	-	-
Other	1,571,530	-	8,448,297	843,301	3,824,163	22,511,579	37,198,870
County Sources	-	-	-	-	-	-	-
State Sources							
Vocational Education	800,000	-	-	-	-	-	800,000
Special Education	4,329,387	-	-	-	-	-	4,329,387
Transportation	1,917,507	-	-	-	-	-	1,917,507
Other	683,954	-	-	-	-	-	683,954
Federal Sources							-
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-	-
Vocational Education	-	-	169,561	-	-	-	169,561
Special Education	-	-	4,914,322	-	-	-	4,914,322
Other	225,750	-	5,967,820	-	1,742,918	-	7,936,488
Total Revenue	231,438,608	-	19,500,000	7,058,260	5,567,081	22,761,579	286,325,528
Transfers Out	(2,645,840)	-	-	-	-	-	(2,645,840)
Transfers In	-	-	-	2,645,840	-	-	2,645,840
Revenue from Other Sources	-	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-	-
Allocation From General Fund	5,338,242	1,019,711	-	-	-	4,100,000	10,457,953
Total Net Revenue	234,131,010	1,019,711	19,500,000	9,704,100	5,567,081	26,861,579	296,783,481
Estimated Funded Pupil Count	27,165	27,165	27,165	27,165	27,165	27,165	27,165
Budgeted Net Revenue Per Funded Pupil	8,619	38	718	357	205	989	10,925

- (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 Food Service 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)	Food Service Fund (5)	Internal Service Funds (6)	Net Operating Total
Direct Instruction	149,662,863	409,812	19,500,000	-	-	-	169,572,675
Instructional Support Services	19,744,925	-	-	-	-	-	19,744,925
School Management	18,100,045	-	-	-	-	-	18,100,045
Subtotal	187,507,833	409,812	19,500,000	-	-	-	207,417,645
District Wide Support Services							
District Management	3,535,588	-	-	-	-	-	3,535,588
Plant Operations & Maintenance	22,161,569	-	-	-	-	-	22,161,569
Pupil Transportation	1,000	-	-	8,933,941	-	-	8,934,941
Food Services	120,127	-	-	-	5,697,553	-	5,817,680
Other Support Services	12,396,219	-	-	-	-	23,441,945	35,838,164
District Wide Support Services Subtotal	38,214,503	-	-	8,933,941	5,697,553	23,441,945	76,287,942
Community Services	4,329,880	-	-	-	-	-	4,329,880
Debt Services	946,915	-	-	-	-	-	946,915
Other Operating Expenditures	-	658,933	-	609,179	-	-	1,268,112
Total Budgeted Expenditures	230,999,131	1,068,745	19,500,000	9,543,120	5,697,553	23,441,945	290,250,494
Estimated Funded Pupil Count	27,165	27,165	27,165	27,165	27,165	27,165	27,165
Budgeted Expenditures Per Funded Pupil	8,504	39	718	351	210	863	10,685
TABOR Amendment Reserves	6,922,713	32,062	-	286,293	170,927	4,128,533	11,540,528
Other Appropriated Reserves	11,306,897	-	-	871,038	90,175	-	12,268,110
Non-appropriated Reserves	-	-	-	-	179,528	-	179,528

- (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 Food Service 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	23,304,815	122,800,856	3,788,852	149,894,523
Revenue:				
Local Sources				
Property Tax	18,907,180	-	-	18,907,180
Specific Ownership Tax	-	-	-	-
Interest on Investments	750,000	3,000,000	-	3,750,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	-	10,331,000	10,331,000
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	4,842,960	-	4,842,960
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	19,657,180	7,842,960	10,331,000	37,831,140
Transfers (Out)	-	-	-	-
Transfers (In)	-	-	-	-
Allocation from the General Fund	-	5,338,242	-	5,338,242
Total Net Revenue	19,657,180	13,181,202	10,331,000	43,169,382
Estimated Funded Pupil Count	27,165	27,165	27,165	27,165
Budgeted Net Revenue Per Funded Pupil	724	485	380	1,589

- (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	-	72,000,000	-	72,000,000
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	72,000,000	-	72,000,000
Community Services	-	-	-	-
Debt Services	21,003,635	-	-	21,003,635
Other Expenditures	20,000	12,516,381	9,824,000	22,360,381
Total Budgeted Expenditures	21,023,635	84,516,381	9,824,000	115,364,016
Estimated Funded Pupil Count	27,165	27,165	27,165	27,165
Budgeted Expenditures Per Funded Pupil	774	3,111	362	4,247
TABOR Amendment Reserves	-	375,491	-	375,491
Other Appropriated Reserves	21,938,360	51,090,186	4,295,852	77,324,398
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

District-Wide Enrollment Changes

The total number of BVSD students is projected to increase by 223 from the October 1, 2006 pupil count. For the Funded Pupil Count, half-time students are counted as 0.5 FTE. In 2007-08, the Total Student FTE is expected to increase by 250.5 FTE, a 0.93 percent increase.

	COMPARISONS				
	2006-07 Unaudited Actual	2007-08 June Adopted	2007-08 Revised October Budget	2006-07 Actual to 2007-08 Revised	2007-08 June Adopted to 2007-08 Revised
Total Enrollment (Heads)	28,196.0	28,315.0	28,419.0	223.0 / 0.79%	104.0 / 0.37%
Total Student Full Time Equivalent (FTE)	26,914.0	27,041.0	27,164.5	250.5 / 0.93%	123.5 / 0.46%
Total Funded Pupil Count (FTE)*	26,914.0	27,041.0	27,164.5	250.5 / 0.93%	123.5 / 0.46%

* 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, the district-wide student FTE is projected to increase by 250.5, or a 0.93 percent increase from 2006-07 unaudited actual figures. Further examination of enrollment by fund, reveals that General Fund student FTE is expected to increase by 192.5, Charter School Fund is projected to increase by 42.0 student FTE, and the Colorado Preschool and Kindergarten Program Fund is expected to increase by 16.0.

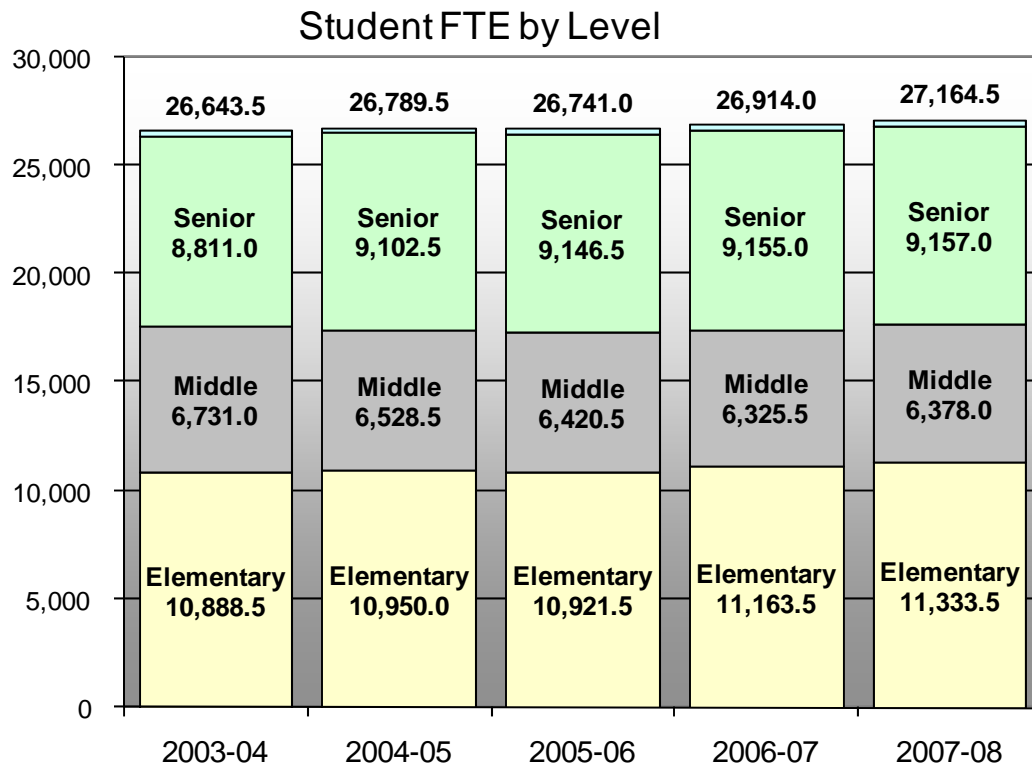
	COMPARISONS				
	2006-07 Unaudited Actuals	2007-08 June Adopted	2007-08 Revised October Budget	2006-07 Actual to 2007-08 Revised	2007-08 June Adopted to 2007-08 Revised
General Fund	24,711.0	24,786.5	24,903.5	192.5 / 0.78%	117.0 / 0.47%
Charter Fund	2,057.5	2,109.0	2,099.5	42.0 / 2.04%	-9.5 / -0.45%
Colorado Preschool & Kindergarten Program Fund	145.5	145.5	161.5	16.0 / 11.00%	16.0 / 11.00%
Total Student Full Time Equivalent	26,914.0	27,041.0	27,164.5	250.5 / 0.93%	123.5 / 0.46%
Total Funded Pupil Count	26,914.0	27,041.0	27,164.5	250.5 / 0.93%	123.5 / 0.46%

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 students; preschool and kindergarten students are counted half-time. The pupil count is held on October 1 within the fiscal year for which funding is received. Colorado Statute 22-54-103(7) allows districts to average up to three years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Student Enrollment	Oct-03 Actual	Oct-04 Actual	Oct-05 Actual	Oct-06 Submitted	Oct-07 Projected
K-12	27,604	27,651	27,592	27,798	28,001
Pre-K	256	271	329	398	418
Total Enrollment	27,860	27,922	27,921	28,196	28,419

Student FTE	FY 03-04 Actual	FY 04-05 Actual	FY 05-06 Actual	FY 06-07 Submitted	FY 07-08 Projected
Elementary	10,888.5	10,950.0	10,921.5	11,163.5	11,333.5
Middle	6,731.0	6,528.5	6,420.5	6,325.5	6,378.0
Senior	8,811.0	9,102.5	9,146.5	9,155.0	9,157.0
Other	213.0	208.5	252.5	270.0	296.0
Total FTE	26,643.5	26,789.5	26,741.0	26,914.0	27,164.5
Change from Prior Year	14.0	146.0	(48.5)	173.0	250.5
% change from Prior Year	0.05%	0.55%	-0.18%	0.65%	0.93%



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 - 2007-2008

Federal Funds: Federal Grant Dollars	16.97%	of total Special Education budget
State Funds: Categorical Reimbursements	12.87%	of total Special Education budget
Local Funds: School Finance Act	70.16%	of total Special Education budget

II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Budget
Salaries/Wages	\$ 18,465,849	\$ 18,754,101	\$ 18,934,539	\$ 20,048,351	\$ 21,341,457
Benefits	3,759,857	3,769,175	3,869,760	4,379,020	4,732,946
Purchased Services, Supplies, Capital Outlay	1,547,613	2,050,548	1,297,058	1,190,068	1,856,475
Total General Operating Fund Expenditures	\$ 23,773,319	\$ 24,573,824	\$ 24,101,357	\$ 25,617,439	\$ 27,930,878
Total Grant Expenditures	\$ 4,555,725	\$ 6,037,411	\$ 5,469,612	\$ 5,507,445	\$ 5,708,668
Total General Fund and Grant Expenditures	\$ 28,329,044	\$ 30,611,235	\$ 29,570,969	\$ 31,124,884	\$ 33,639,546
Personnel (full-time equivalents) ^{1, 4}					
Instructional Staff ²	292.27	299.20	289.32	299.31	296.91
Paraprofessionals	209.98	213.77	225.55	220.56	214.95
Clerical	15.95	16.08	16.58	15.40	16.75
Administrators ³	11.38	12.10	12.49	10.00	13.80
Total General Fund & Grant Personnel	529.58	541.14	543.94	545.27	542.41
October Pupil Count	3,158	3,178	3,017	2,943	2,943
December Pupil Count ⁵	3,307	3,309	3,176	3,098	3,086
Per October Pupil Expenditure	\$ 8,971	\$ 9,632	\$ 9,801	\$ 10,576	\$ 11,430
Per December Pupil Expenditure	\$ 8,566	\$ 9,251	\$ 9,311	\$ 10,047	\$ 10,902

State Categorical Reimbursement	\$ 3,562,820	\$ 3,580,231	\$ 4,382,998	\$ 4,325,948	\$ 4,329,387
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Notes:

- Personnel figures reflect both the General Operating Fund and Grant Fund.
- Includes Special Skills Aide hours converted to FTE.
- Administrators includes Coordinators as well as Directors.
- 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 4.56% increase in count from October.

School District Revenue Comparisons

2007-08		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	15,309.0	0.0	\$ 98,418,128	\$ 1,279,640,040	25.353	\$ 32,442,714	\$ 2,859,481	\$ 63,115,933	\$ 16,813,581
	Per Pupil			6,429	83,587		2,119	187	4,123	1,098
St. Vrain Valley RE-1J	Total	22,836.5	0.0	149,544,586	2,214,995,410	24.995	55,363,810	3,779,242	90,401,534	0
	Per Pupil			6,548	96,994		2,424	165	3,959	0
Poudre R 1	Total	24,542.5	0.0	154,101,376	2,264,880,198	27.000	61,151,765	5,602,725	85,102,157	19,012,147
	Per Pupil			6,279	92,284		2,492	228	3,468	775
Boulder Valley RE-2J	Total	27,227.5	0.0	179,686,027	4,634,807,638	25.023	115,976,792	7,517,057	56,192,179	32,662,468
	Per Pupil			6,599	170,225		4,260	276	2,064	1,200
Colorado Springs 11	Total	30,016.4	12.5	195,472,607	2,503,646,620	24.234	60,673,372	7,731,862	121,075,250	30,398,822
	Per Pupil			6,509	83,375		2,020	257	4,032	1,012
Adams-Arapahoe 28J	Total	31,518.3	0.0	217,955,792	1,840,559,510	26.010	47,872,953	4,001,988	166,080,851	7,639,028
	Per Pupil			6,915	58,397		1,519	127	5,269	242
Northglenn-Thornton 12	Total	35,274.5	3,101.5	248,566,698	1,758,232,206	27	47,472,270	4,219,896	186,778,581	25,500,000
	Per Pupil			6,477	45,816		1,237	110	4,867	664
Cherry Creek 5	Total	47,752.0	0.0	315,442,572	4,454,805,110	25.713	114,546,404	10,312,308	190,583,860	41,604,511
	Per Pupil			6,606	93,290		2,399	216	3,991	871
Douglas County RE-1	Total	49,694.5	0.0	318,857,393	4,569,771,915	25.440	116,254,998	9,663,915	192,938,480	33,713,000
	Per Pupil			6,416	91,957		2,339	194	3,882	678
Denver County 1	Total	67,662.5	469.5	484,031,799	10,159,841,583	25.541	259,492,514	18,110,492	206,428,793	74,621,442
	Per Pupil			7,104	149,120		3,809	266	3,030	1,095
Jefferson R-1	Total	81,385.6	102.5	529,757,274	7,329,897,982	26.252	192,424,482	16,367,538	320,965,255	74,302,585
	Per Pupil			6,501	89,951		2,361	201	3,939	912

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. BVSD 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.

School District Expenditure Comparisons

2006-07 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,508.0	\$ 73,645,459 54.4%	\$ 9,210,308 6.8%	\$ 12,644,585 9.3%	\$ 32,707,118 24.1%	\$ 7,267,832 5.4%	\$ 135,475,302 100.0%	\$ 8,736
St. Vrain Valley RE-1J	22,263.0	89,934,993 53.9%	13,092,531 7.9%	17,299,771 10.4%	36,471,209 21.9%	9,969,278 6.0%	166,767,782 100.0%	7,491
Poudre R 1	23,905.0	102,319,852 50.6%	13,404,138 6.6%	24,326,241 12.0%	49,979,481 24.7%	12,333,631 6.1%	202,363,344 100.0%	8,465
Boulder Valley RE-2J	26,914.0	130,909,101 53.6%	19,169,748 7.8%	22,839,545 9.3%	59,277,332 24.3%	12,208,699 5.0%	244,404,426 100.0%	9,081
Colorado Springs 11	29,603.8	129,057,307 46.1%	19,113,940 6.8%	23,855,632 8.5%	92,272,109 32.9%	15,773,353 5.6%	280,072,340 100.0%	9,461
Adams-Arapahoe 28J	31,489.5	141,776,274 51.6%	20,708,793 7.5%	28,580,373 10.4%	64,040,160 23.3%	19,506,955 7.1%	274,612,555 100.0%	8,721
Northglenn-Thornton 12	33,778.3	152,744,500 52.3%	20,952,491 7.2%	31,237,534 10.7%	74,684,471 25.6%	12,248,858 4.2%	291,867,854 100.0%	8,641
Cherry Creek 5	47,032.5	246,398,462 59.3%	23,135,422 5.6%	37,440,754 9.0%	79,609,324 19.2%	28,596,115 6.9%	415,180,077 100.0%	8,828
Douglas County RE-1	47,362.5	214,656,158 53.7%	27,897,780 7.0%	36,268,091 9.1%	98,133,355 24.6%	22,410,916 5.6%	399,366,299 100.0%	8,432
Denver County 1	67,969.5	310,622,836 45.3%	45,147,284 6.6%	69,087,287 10.1%	205,550,847 30.0%	55,438,227 8.1%	685,846,481 100.0%	10,091
Jefferson R-1	81,814.4	360,323,783 52.5%	51,447,088 7.5%	63,588,521 9.3%	161,538,241 23.5%	49,426,636 7.2%	686,324,269 100.0%	8,389

Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

- These comparisons are two years old because they are based on information gathered and audited 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.



GENERAL OPERATING FUND CONTENT

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Summary of Revenue, Expenditures, Reserves and Transfers

Fund Summary

	2005-06 Audited Actual	2006-07 Unaudited Actual	2007-08 Adopted Budget	2007-08 Revised Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 17,552,007	\$ 21,079,617	\$ 23,510,274	\$ 26,592,527
Summer Salary Accrual	-	-	-	-
BUDGET BASIS FUND BALANCE	\$ 17,552,007	\$ 21,079,617	\$ 23,510,274	\$ 26,592,527
BUDGET BASIS BEGINNING BALANCE & RESERVES				
Total Unrestricted One-Time Funds	\$ 5,817,301	\$ 7,292,844	\$ 5,959,138	\$ 7,386,450
Restricted Carryover Funds	1,071,602	1,423,155	-	1,548,917
Stabilization Fund	-	-	-	-
Debt Service Reserve (COP,s)	-	-	-	-
Subtotal Restricted Beginning Balance	1,071,602	1,423,155	-	1,548,917
Warehouse Reserve	414,800	389,834	414,800	520,824
Debt Service Reserve (COP's)	722,264	722,264	722,264	722,264
Contract Reserve	200,000	200,000	464,000	464,000
Dental Claim Reserve	-	106,000	-	-
Health Insurance Self Funding Reserve	-	-	4,100,000	4,100,000
Contingency Reserve	3,730,416	5,472,760	5,925,036	5,925,036
Emergency Reserve (TABOR)	5,595,624	5,472,760	5,925,036	5,925,036
Subtotal Reserves	10,663,104	12,363,618	17,551,136	17,657,160
TOTAL BEGINNING BALANCE & RESERVES	\$ 17,552,007	\$ 21,079,617	\$ 23,510,274	\$ 26,592,527
TOTAL REVENUE	\$ 209,997,083	\$ 217,705,358	\$ 223,566,597	\$ 224,966,670
TOTAL RESOURCES	\$ 227,549,090	\$ 238,784,975	\$ 247,076,871	\$ 251,559,197
TOTAL EXPENDITURES	\$ 176,935,142	\$ 184,933,204	\$ 197,501,201	\$ 201,801,381
TOTAL RESERVES	\$ -	\$ -	\$ 13,107,136	\$ 13,365,146
TOTAL TRANSFERS	\$ 29,534,331	\$ 27,259,244	\$ 32,124,747	\$ 33,138,154
TOTAL EXPENDITURES/TRANSFERS/RESERVES	\$ 206,469,473	\$ 212,192,448	\$ 242,733,084	\$ 248,304,681
BUDGET BASIS ENDING FUND BALANCE	\$ 21,079,617	\$ 26,592,527	\$ 4,343,787	\$ 3,254,516
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 21,079,617	\$ 26,592,527	\$ 17,450,923	\$ 16,619,662

NOTES:

2007-08 Revised Budget Contains One-Time Expenditures, Transfers and Reserves:

- 06-07 Carryover (One-Time Expenditure)	\$ 1,548,917
- 07-08 One-Time Expenditures	4,241,643
- 07-08 Reserves on One-Time Expenditures	347,434
- 07-08 One-Time Transfer to Warehouse Reserve	24,966
- 07-08 One-Time Reduction to TABOR & Contingency	(212,183)
- 07-08 One-Time Reduction to Contract Reserve	(344,000)
- 07-08 One-Time Reduction to Health Reserve	(4,100,000)
- 07-08 One-Time Transfer to Health Ins. Fund	4,100,000
- 07-08 One-Time Net Transfer to Athletics Fund	61,800
- 07-08 One-Time Net Transfer to Charter Fund	47,044
- 07-08 One-Time Transfer to Capital Reserve	1,151,349
	\$ 6,866,970

Summary of Revenue, Expenditures, Reserves and Transfers (continued)

Revenue Summary

	2005-06 Audited Actual	2006-07 Unaudited Actual	2007-08 Adopted Budget	2007-08 Revised Budget
REVENUE				
Local Sources				
Property Taxes - Current	\$ 103,168,886	\$ 104,206,259	\$ 107,648,171	\$ 110,505,422
Property Taxes - Election	32,415,053	32,652,475	32,314,030	32,417,500
Property Tax - Credits/Abatements	1,904,047	1,211,458	400,000	900,000
Property Taxes - Delinquent	179,277	251,551	200,000	200,000
Specific Ownership Taxes - Non-equalized	2,613,084	3,438,523	3,370,793	3,370,793
Specific Ownership Taxes - Equalized	8,274,766	7,670,467	7,517,057	7,517,057
Tuition	221,045	246,048	215,000	215,000
Interest	755,265	1,124,928	1,000,000	1,000,000
Food Service Full Cost	122,755	122,755	150,455	122,755
Sale of Property (non real estate)	10,172	27,441	20,000	20,000
Miscellaneous Revenue	483,893	43,476	50,000	50,000
Salary Reimbursement	65,433	50,406	30,000	30,000
Indirect Cost Reimbursement	374,328	312,349	250,000	300,000
Subtotal Local Sources	\$ 150,588,004	\$ 151,358,136	\$ 153,165,506	\$ 156,648,527
State Sources				
Finance Act	\$ 51,947,790	\$ 58,089,463	\$ 62,678,663	\$ 60,603,552
Vocational Education Reimbursement	745,959	1,382,780	800,000	800,000
Special Education Reimbursement	4,382,998	4,325,948	4,500,000	4,329,387
Transportation Reimbursement	1,812,163	1,953,274	2,000,000	1,917,507
ELPA Reimbursement	88,847	144,065	85,000	168,556
Talented and Gifted Reimbursement	241,162	242,912	191,678	248,391
CDE Audit Adjustments/Assessment	(27,919)	1,512	(100,000)	(25,000)
Medicaid Reimbursements	205,233	207,268	225,750	225,750
Other State Revenue	12,846	-	20,000	50,000
Subtotal State Sources	\$ 59,409,079	\$ 66,347,222	\$ 70,401,091	\$ 68,318,143
TOTAL REVENUE	\$ 209,997,083	\$ 217,705,358	\$ 223,566,597	\$ 224,966,670

Summary of Revenue, Expenditures, Reserves & Transfers (continued)

Expenditures, Reserves & Transfer Summary

	2005-06 Audited Actual	2006-07 Unaudited Actual	2007-08 Adopted Budget	2007-08 Revised Budget
EXPENDITURES:				
101-125 Administrators & Principals	\$ 9,620,283	\$ 10,344,125	\$ 10,413,215	\$ 10,480,322
201-218 Teachers	89,582,168	93,428,955	100,788,985	101,447,067
231-239 Psych/SocWkr/Occup & Phys Therapists	5,259,717	5,444,644	5,597,415	5,720,110
300-359 Professional Support Staff	1,845,590	1,934,983	2,284,494	2,259,651
360-390 Technical Support Staff	1,744,939	2,001,557	2,251,685	2,231,535
401-490 Paraeducators & Aides	7,632,516	8,130,073	7,996,129	8,020,603
500-513 Office & Administrative Support Staff	7,121,616	7,403,777	7,452,963	7,583,360
600-637 Crafts/Trades Services	8,057,307	8,242,508	8,658,679	8,782,723
Subtotal Salaries	\$ 130,864,136	\$ 136,930,622	\$ 145,443,565	\$ 146,525,371
Employee Benefits	25,549,318	28,324,796	32,068,145	32,246,482
Subtotal Personnel Expenditures	\$ 156,413,454	\$ 165,255,418	\$ 177,511,710	\$ 178,771,853
Purchased Prof & Tech Services	2,715,502	2,321,668	2,826,693	3,331,242
Purchased Property Services	3,359,984	3,005,769	2,937,498	3,093,515
Other Purchased Services	2,352,745	2,150,514	2,206,571	2,214,490
Supplies	9,864,904	8,916,182	9,719,160	12,021,916
Property and Equipment	930,092	2,192,858	1,173,069	1,231,661
Other Uses of Funds	1,298,461	1,090,795	1,126,500	1,136,704
Subtotal Non Personnel Expenditures	\$ 20,521,688	\$ 19,677,786	\$ 19,989,491	\$ 23,029,528
TOTAL EXPENDITURES	\$ 176,935,142	\$ 184,933,204	\$ 197,501,201	\$ 201,801,381
RESERVES:				
Contingency Reserve	\$ -	\$ -	\$ 5,925,036	\$ 6,054,041
% of Expenditures	0.00%	0.00%	3.00%	3.00%
Emergency Reserve	-	-	5,925,036	6,054,041
% of Expenditures	0.00%	0.00%	3.00%	3.00%
Health Insurance Self Funding Reserve	-	-	-	-
Multi Year Contract Reserve	-	-	120,000	120,000
Warehouse Reserve	-	-	414,800	414,800
Debt Service Reserve (COP's)	-	-	722,264	722,264
TOTAL RESERVES	\$ -	\$ -	\$ 13,107,136	\$ 13,365,146
TRANSFERS TO:				
Risk Management Fund	\$ 3,243,572	\$ 3,262,242	\$ 3,741,397	\$ 3,452,387
Capital Reserve Fund	7,149,754	5,386,901	3,882,893	5,338,242
Charter Fund for Capital Reserve	231,105	264,335	271,682	292,754
Charter Fund	13,959,838	15,547,075	16,562,247	16,518,885
Colorado Preschool and Kindergarten Fund	704,062	878,238	918,687	1,019,711
Technology Fund	2,500,000	2,552,500	2,577,500	2,577,500
Transportation Fund	4,021,256	2,645,840	2,645,840	2,645,840
Health Insurance Fund	-	-	4,100,000	4,100,000
Athletic Fund	1,625,968	1,943,417	1,842,111	1,903,911
TRANSFERS FROM:				
Community School Fund	(633,750)	(758,750)	(433,750)	(666,905)
Charter Fund District Balance	-	(740,429)	-	-
District Services Provided to Charters	(3,267,474)	(3,722,125)	(3,983,860)	(4,044,171)
TOTAL TRANSFERS	\$ 29,534,331	\$ 27,259,244	\$ 32,124,747	\$ 33,138,154
TOTAL EXPEND/RESERVES/TRANSFERS	\$ 206,469,473	\$ 212,192,448	\$ 242,733,084	\$ 248,304,681

Fund Highlights

2007-08 Total Resources: \$251.6 million

- \$8.9 million beginning fund balance available for one time uses
- \$6,606 Per Pupil Revenue from the Colorado School Finance Act for 27,164.5 student FTE
- \$500,000 additional dollars in interest earnings
- \$500,000 increase in Property Tax Credits/Abatements

2007-08 Total Expenditures: \$201.8 million

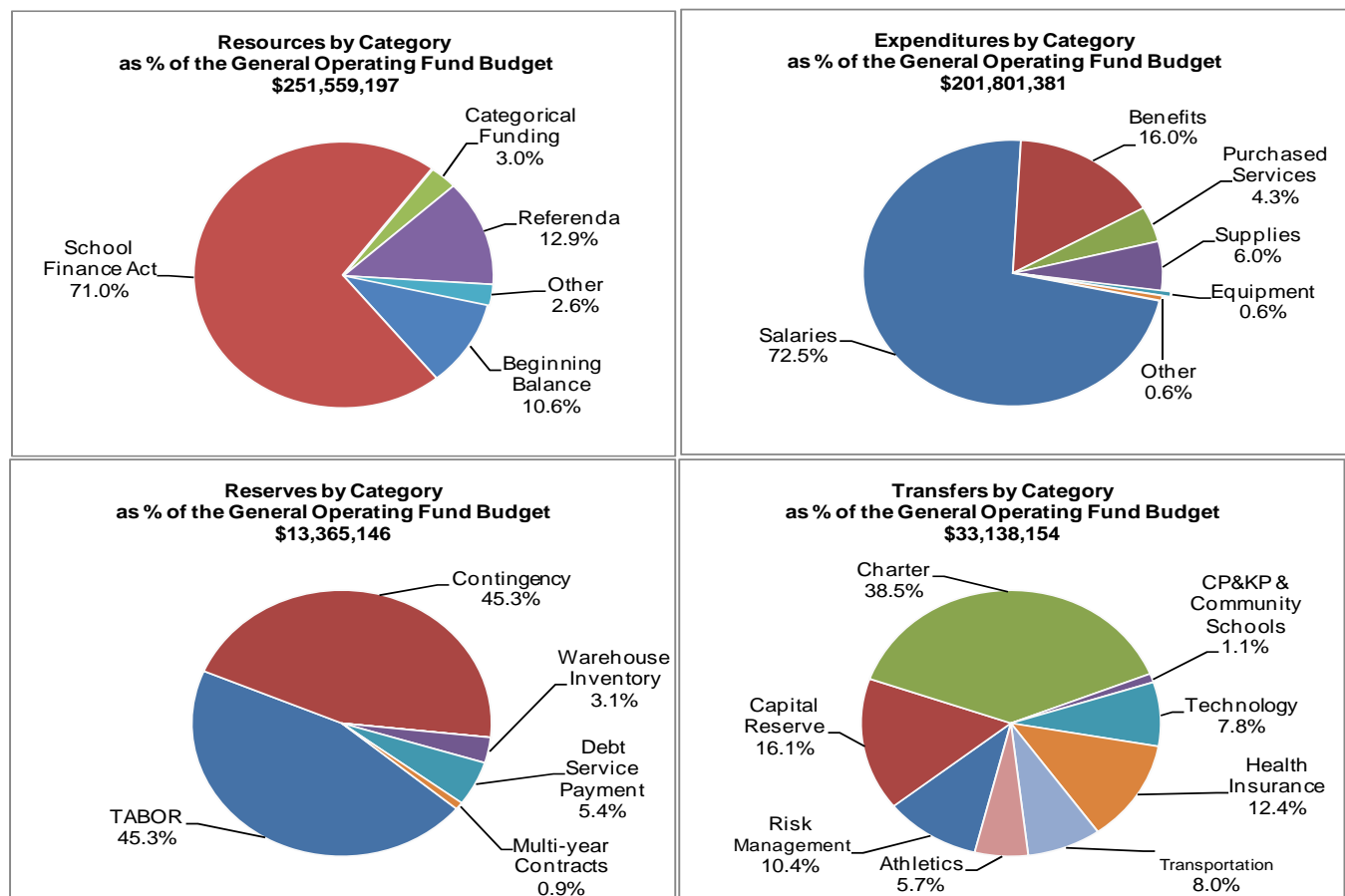
- \$9.2 million net increase for employee salaries and benefits
- \$1.7 million increase for instructional program maintenance, implementation and support
- \$5.8 million for identified one time expenditures in accordance with board policy DB
- \$3.5 million reduction for 2006-07 one time expenditures

2007-08 Total Reserves: \$13.4 million

- \$12.1 million for TABOR and contingency reserves – 6 percent of total expenditures
- \$1.3 million for other required reserves
- \$3.7 million reduction in one time reserves

2007-08 Total Transfers: \$33.1 million

- \$317,112 increase to Risk Management, Athletics, CPKP and Technology Funds for required per pupil funding and inflationary increases
- \$3.2 million net reduction in one time transfers
- \$1.45 million transfer increase to charter schools for new students, state funding and purchased district services
- \$4.1 million one time transfer to establish a reserve in the new Health Insurance Fund



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

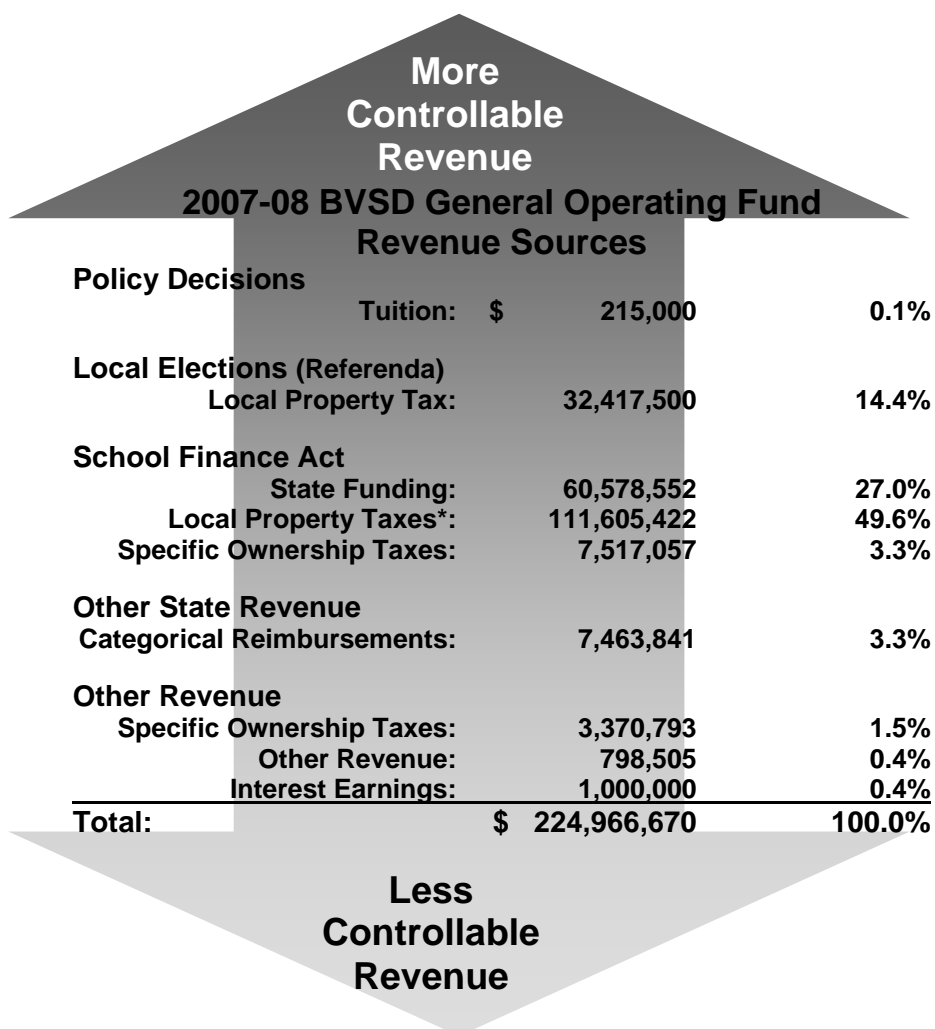
Revenue Components

Revenue Highlights

- The board of education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.1 percent of total General Operating Fund revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents 14.4 percent of BVSD's 2007-08 budgeted revenue. The board of education can only recommend placing a referendum on the ballot.
- The Colorado Legislature determines BVSD's revenue from the School Finance Act. Boulder Valley voters have some control over who our state representatives are, and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 83.2 percent of BVSD's 2007-08 budgeted revenue. The board of education has no control over the School Finance Act.
- Other Revenue including Non-Equalized Specific Ownership Tax, Other Revenues and Interest Earnings make up the remaining 2.3 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of BVSD's control.

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

In the 2007-08 school year, the district projects the following revenue sources and amounts in the General Operating Fund:



*includes abatements and delinquent local property taxes

Beginning Balance Assumptions

Budgeted beginning fund balances for the General Operating Fund include significant amounts of dollars that are restricted for designated purposes in the budgeted fiscal year. In fiscal year 2007-08, the restricted beginning fund balance includes the reserves necessary for employee contracts, a reserve to establish the self-funded health insurance program, debt service and warehouse inventory. The unused 2006-07 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 of education. In this fiscal year 2007-08 budget, the estimated unrestricted beginning fund balance for the General Operating Fund is \$7,386,450. At this time, \$5,318,053 of the available beginning fund balance has been allocated for one time uses.

	Audited Actual 2004-05	Audited Actual 2005-06	Unaudited Actual 2006-07	Revised Budget 2007-08
Restricted	\$ 16,423,412	\$ 1,071,602	\$ 1,423,155	\$ 1,548,917
TABOR Reserve	5,299,298	5,595,624	5,472,760	5,925,036
Contingency Reserve	3,568,551	3,730,416	5,472,760	5,925,036
Other Restricted Reserves ¹	472,973	1,337,064	1,418,098	5,807,088
Unrestricted	4,331,963	5,817,301	7,292,844	7,386,450
Total Budget Basis Beginning Fund Balance²	\$ 30,096,197	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527
Summer Salary Accrual ³	(16,978,199)	-	-	-
Total GAAP Fund Balance	\$ 13,117,998	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527

¹ Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve, Dental Claim Reserve, Health Insurance Self Funding Reserve, and Multi-year Contract Reserves.

² Beginning in 2005-06, budget and actual fund balances are presented on a GAAP Basis, where the Budget Basis Fund Balance equals the GAAP Basis Fund Balance.

³ The Summer Salary Accrual adjustment to the Beginning Fund Balance was eliminated with the passage of Board Policy DB, requiring a GAAP basis budget.

Revenue Assumptions

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

The School Finance Act funding for Boulder Valley of \$6,606 per funded pupil includes a 4.6 percent increase to the base per pupil revenue (PPR). The increase to base funding state-wide is inflation (3.6 percent) plus one percent as required by Amendment 23. Each year, the legislature sets the base funding for every school district in the state. The School Finance Act outlines a formula that includes various factors to determine the funding to provide an equitable education experience in each Colorado school district. Additional funding is added to the base according to the formula. The per pupil operating revenue (PPOR) of \$6,314 is the per pupil revenue less the combined \$292 per pupil funding allocated to the Capital Reserve Fund and Risk Management Fund.

The School Finance Act total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2007-08, total enrollment, including preschool, is projected to be 28,419. The October 2007 funded pupil count is projected to be 27,164.5. Preschool and kindergarten students are funded at 0.5 FTE. 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.

Estimated revenue from the School Finance Act is based on the projected funded pupil count of 27,164.5 times the per pupil funding of \$6,606 (slightly rounded), or \$179,461,085. Of this sum, \$7,932,034 (\$292 X 27,164.5) is allocated to the Capital Reserve and Risk Management Funds. Charter schools not in BVSD buildings directly receive a portion of the capital funding.

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 \$144,002,944 in local property taxes for funding operations in 2007-08.

School Finance Act Total Program Funding	\$ 179,461,085
Minus: State Finance Act Funding ¹	(60,603,552)
Equalized Specific Ownership Tax ¹	(7,517,057)
School Finance Act Local Property Tax Amount	\$ 111,340,476
Plus: Override Elections:	
1991	7,062,468
1998	10,600,000
2002	15,000,000
Total Override Elections	\$ 32,662,468
TOTAL ESTIMATED GENERAL FUND TAX LEVY ²	\$ 144,002,944

¹ Subject to change by CDE formula.

² This amount is higher than what is budgeted because of uncollectible local property taxes. BVSD does not collect 100 percent of local property taxes each year. This does not include the Transportation mill levy, nor the bond redemption mill levy, as these revenue sources are specifically related to funds other than the General Operating Fund.

Revenue Assumptions (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 School Finance Act 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 have been affected by the stagnant economy over the past five years.

Interest income is budgeted to be \$1,000,000 in 2007-08, \$500,000 greater than budgeted in 2006-07. Interest rates continue to increase and improve this revenue stream; however the total amount received continues to remain lower than past years.

State Revenues

State Equalization from the School Finance Act represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2007-08 is \$60,603,552 and together with equalized specific ownership and local property taxes comprises Total Program funding, as defined by the School Finance Act.

Other State Revenues are provided in the School Finance Act to pay for specific groups of students or particular student needs. These programs are often referred to as “categorical” programs and include student transportation as well as special education, vocational education and English language proficiency programs. The Special Education categorical reimbursement is expected to remain fairly constant from 2006-07 while increases are expected for English Language Proficiency Act (ELPA) (17.0 percent), and Talented and Gifted (TAG) (2.3 percent). Vocational Education is expected to decrease (42.1 percent) as well as the Student Transportation reimbursement by 1.8 percent.

State Categorical Reimbursement Revenue

	Audited Actual 2004-05	Audited Actual 2005-06	Unaudited Actual 2006-07	Revised Budget 2007-08
Vocational Education	\$ 863,334	\$ 745,959	\$ 1,382,780	\$ 800,000
Special Education	3,580,231	4,382,998	4,325,948	4,329,387
Transportation	1,817,823	1,812,163	1,953,274	1,917,507
ELPA	75,355	88,847	144,065	168,556
Talented & Gifted	194,093	241,162	242,912	248,391
TOTAL	\$ 6,530,836	\$ 7,271,129	\$ 8,048,979	\$ 7,463,841

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets and 2006-07 estimated actual expenditures except as noted in the 2007-08 Budget Adjustment Plan and described below. District revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and kindergarten through second grades in high needs schools; literacy programs; socio-economic de-stratification programs in selected schools; technology support and utilities. At this time, one time funding has been allocated for student support, textbooks and professional development.

Employee Salaries

Salary projections for 2007-08 contain an additional \$8.0 million in compensation (salary and variable benefits) for all 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.

Further detail of individual staffing changes is included in the 2007-08 Budget Adjustment Plan on pages 96-98 as well as the schedules in the Staffing Summaries section.

Employee Benefits

A 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$975,000. The district is moving to a self-funded health insurance plan for 2007-08. The estimated increase in district expense for health insurance premiums will be approximately \$1.1 million. Any regular employee working twenty or more scheduled hours per week (0.5 FTE) is eligible for district paid benefits of long term disability, health, dental, and life insurance, and a matching contribution to a flex medical account. A detailed schedule of the district paid portions of employee benefits can be found in the Budget Fact Sheet in Appendix A of this document. Any wages paid have 13.67 percent for Medicare, PERA and Long Term Disability applied. Medical and dental benefits are approximately \$4,300 to \$4,900 per covered employee, depending on the plan selected.

Purchased Services, Supplies and Materials, Capital Outlay, Other

Revised budgets for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, with adjustments as identified in the Budget Adjustment Plan on pages 96-98. Significant increases are seen in the areas of software contracts and utilities. The fee charged to BVSD by the Boulder, Gilpin and Broomfield County Treasurers' office for the collection of property taxes is equal to one quarter of one percent (0.25 percent), and is estimated at \$417,000. The state share portion of the SFA funding is not subject to this fee. The instructional supplies and materials minimum requirement legislated by the state is \$180 per pupil, an increase of 4.6 percent over 2006-07.

Reserve and Transfer Assumptions

Reserves

The contingency reserve is 3.0 percent of General Operating Fund expenditures. The emergency reserve is 3.0 percent of General Operating Fund expenditures to comply with TABOR. The use of the emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Revised Budget also reserves \$120,000 for multi-year contract obligations, \$722,264 for a debt service final payment and \$414,800 for warehouse inventory.

Transfers

The total amount of the Capital Reserve and Risk Management transfer is \$9,083,383. This amount exceeds the \$292 per student minimum amount required by state law due to a one-time transfer to the Capital Reserve Fund in the amount of \$1,151,349. These funds are allocated as follows: Risk Management Fund – \$3,452,387; Capital Reserve Fund – \$5,338,242; Charter Allocation for Capital Funds – \$292,754.

The Colorado Preschool and Kindergarten Fund transfer of \$1,019,711 reflects the per pupil operating revenue of \$6,314 for the 161.5 funded pupils. This transfer is greater than 2006-07 by \$141,473; a 4.6 percent increase in School Finance Act funding and revenue for additional students.

The Technology Fund transfer is increased by \$25,000 for a total of \$2,577,500.

The transfer to the Transportation Fund has remained constant at \$2,645,840.

An internal service fund has been created to account for the district's self-funded employee health insurance program. The \$4,100,000 transfer included in this Revised budget reflects an actuarial computation of an adequate reserve for the program. This is a one-time transfer.

Costs for five charter schools, Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School and Justice High School, are included in the Charter School Fund. Each individual charter school develops their own revenue and expenditure budgets, which are based on contracts negotiated with the district. The 2007-08 transfer has increased \$101,024 over the 2006-07 budgeted transfer. This increase is largely a result of projected enrollment growth of 16.0 student FTE, but also includes the 4.6 percent increase in School Finance Act funding. The payment for services contracted with the district for 2007-08 is projected to increase \$242,847 also reflecting the growth in charter students as well as increasing district costs. These services include Special Education, Information Technology, Business Services and district General Administration. A one-time transfer from the Charter Fund in 2006-07 of \$740,429 was removed, resulting in a net decrease to the transfer to the General Operating Fund of \$497,582.

The Athletics Fund base transfer is increased by 4.6 percent for the additional School Finance Act funding and \$62,000 for increased transportation costs and a one-time transfer of \$61,800 for additional needs. A one time transfer in 2006-07 of \$267,044 was removed. The total Athletics Fund transfer is \$1,903,911.

The total transfer from the Community Schools Fund is \$666,905, reflecting a change in the accounting for custodial staff paid from revenue generated by the Community Schools program. The General Operating Fund now contains an additional 5.5 custodial staff FTE and the dollars to support the positions are reflected in this transfer. A \$100,000 reduction to the 2006-07 base transfer of \$533,750 has been included due to an estimated decline in the collection of rental revenue as district buildings and grounds are inaccessible while undergoing improvements related to the 2006 Bond Program.

Budget Adjustment Plan

All Program Areas

Provides an additional \$9.0 million in employee compensation including \$9.0 million in negotiated salary increases, a \$1.1 million increase in health insurance premiums, \$975,000 for a 0.9% increase in the employer paid PERA rate, and an estimated \$2.1 million in savings from the turnover of senior staff and PERA savings on pre-tax salary deductions.

Regular Instruction

Remove 2005-06 Textbook Carryover	\$ (498,637)	All Schools
Remove 2005-06 School Resource Allocation Carryover	(362,452)	All Schools
2006-07 Textbook Carryover	724,659	All Schools
2006-07 School Resource Allocation Carryover	425,000	All Schools
2006-07 Literacy & Language Learning Materials Carryover	25,000	Learning Services
2006-07 Whittier IB Balance Carryover	4,725	Whittier
2006-07 Destratification Carryover	109,300	All Schools
Subtotal Changes In Carryover Funds	\$ 427,595	

Increase Teacher FTE for Staffing Ratios (6.441 FTE)	\$ 415,509	Elementary Schools
Increase Specialist FTE for Staffing Ratios (1.277 FTE)	83,005	Elementary Schools
Increase Teacher FTE for Staffing Ratios (1.19 FTE)	69,450	Middle Schools
Increase Teacher FTE for Staffing Ratios (4.75 FTE)	327,513	Senior High Schools
Subtotal Changes In Staffing Ratios (Ongoing Funding)	\$ 895,476	

Reinstate Textbook Funding	\$ 300,000	All Schools
Subtotal Changes in Ongoing Funding	\$ 300,000	

Remove 2005-06 One Time Funds	\$ (1,002,719)	All Schools
Remove One Time Funds for Phase II Program Implementation	(244,512)	All Schools
One Time Funds for Literacy Support - R2A Backfill (5.85 FTE)	403,358	Elementary Schools
One Time Funds for Textbooks	425,000	All Schools
One Time Funds for Computer Peripherals	250,000	All Schools
One Time Funds for New Educator Orientation	145,000	All Schools
One Time Truancy Mediation	8,000	Senior High Schools
Subtotal Changes in One Time Funding	\$ (15,874)	

Regular Instruction Total **\$ 1,607,198**

Student Support Services

Counseling Curriculum Implementation	\$ 10,285	Counseling Services
Subtotal Changes In Carryover Funds	\$ 10,285	

Student Enrollment Office Staff (3.00 FTE)	\$ 186,320	Student Accounting
Operating Funds - Student Enrollment Office	2,500	Student Accounting
Subtotal Changes In Ongoing Funding	\$ 188,820	

One Time Counseling Program Pilot	\$ 55,725	Counseling Services
One Time Implementation of Enrollment Office	103,100	Student Accounting
Subtotal Changes In One Time Funding	\$ 103,100	

Student Support Services Total **\$ 302,205**

Budget Adjustment Plan (continued)

Special Instruction		
Remove 2005-06 TAG Professional Development Carryover	\$ (41,539)	Learning Services
Remove 2005-06 TAG Additional Revenue Carryover	(49,483)	Learning Services
Subtotal Changes In Carryover Funds	\$ (91,022)	
ESL Teacher FTE for Phase II Program Implementation (2.00 FTE)	\$ 130,000	Elementary Schools
Special Education Teacher (3.0 FTE)	(210,000)	All Schools
TAG Operating Funds	56,713	All Schools
TAG Coordinator (1.0 FTE)	85,000	Angevine Middle School
Subtotal Changes in Ongoing Funding	\$ 61,713	
Special Ed Software Implementation (Encore)	\$ 350,000	Special Ed Admin
ESL Teacher FTE for Anomalies (.97 FTE)	63,050	
One Time Funding - SPED Support (2.45 FTE)	157,050	Special Ed Admin
One Time Funding - Special Education Teacher (1.0 FTE)	68,950	Halcyon
Subtotal Changes in One Time Funding	\$ 639,050	
Special Instruction Total	\$ 609,741	
Instructional Support Programs		
Remove 2005-06 Medicaid Program Carryover	\$ (126,991)	Nursing Services
Remove 2005-06 TIES Training Carryover	(223,000)	Learning Services
Remove 2005-06 Counseling Curriculum Carryover	(9,000)	Counseling Services
2006-07 School-based Software	143,775	Departments
2006-07 Medicaid Program Carryover	86,767	Nursing Services
Subtotal Changes In Carryover Funds	\$ (128,449)	
Counseling Coordinator (0.5 FTE)	\$ 45,000	Learning Services
Truancy Services (1.0 FTE)	57,000	District Wide Services
Interventionist Services	30,000	High Schools
Family Advocate Program	30,000	Elementary Schools
Subtotal Changes in Ongoing Funding	\$ 162,000	
Remove 2006-07 One Time CELA Training	\$ (27,015)	Planning & Assessment
One Time TIES Training	275,000	Learning Services
One Time Literacy Coach (0.25 FTE)	21,000	Literacy & Language
One Time Freshmen Seminar Pilot (2.25 FTE & Operating Funds)	255,000	High Schools
One Time Middle Level Intervention Services	100,000	Middle Schools
One Time Back to School Rally	55,000	Superintendent's Office
One Time CELA Training	27,015	Planning & Assessment
Subtotal Changes in One Time Funding	\$ 706,000	
Instructional Support Programs Total	\$ 739,551	

Budget Adjustment Plan (continued)






School Administration and Operations		
Remove 2005-06 Carryover	\$ (112,053)	Departments
Subtotal Changes In Carryover Funds	\$ (112,053)	
Elementary Principal Staffing (0.2 FTE)	\$ 25,000	Elementary Schools
Extend Elementary Principal Support Staff Work Year	22,000	Elementary Schools
Utilities	50,000	All Buildings
Subtotal Changes in Ongoing Funding	\$ 97,000	
School Administration and Operations Total	\$ (15,053)	
District-Wide Services/Central Administration		
Software License Fees	\$ 89,900	Information Technology
Subtotal Changes in Ongoing Funding	\$ 89,900	
Remove 2006-07 One Time Funds	\$ (504,000)	Departments
One Time Funds for Program Evaluations	250,000	Superintendent's Office
One Time Teacher Stipends Computer Replacement Program	79,000	Information Technology
One Time IRS 403b Regulation Implementation	25,000	Accounting
One Time Historical Financial Information Conversion	25,000	Accounting
One Time Administrative Area Reconfiguration	45,000	Superintendent's Office
One Time Operational Manual	40,000	Human Resources
One Time Parent Group Handbooks	40,000	Superintendent's Office
One Time Achievement Gap Research Project	50,000	Superintendent's Office
One Time Emergency Communication System	131,300	Information Technology
One Time Anti-Spam Software Upgrade	101,000	Information Technology
One Time Special Project Reserve	300,000	All Locations
One Time Equity Consultant	100,000	Superintendent's Office
One Time Funds for HR Software	27,000	Human Resources
Subtotal Changes in One Time Funding	\$ 709,300	
District-Wide Services/Central Administration Total	\$ 799,200	
Total	\$ 13,042,842	

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Stretching Your BVSD Dollar

	06-07 REVISED BUDGET	07-08 REVISED BUDGET	% of Total	
INSTRUCTION	\$101,543,918	\$108,275,692	53.65%	
Regular Education	96,199,477	102,805,430	50.94%	
Vocational Education	2,796,260	2,785,709	1.38%	
Cocurricular Education and Athletics	1,240,334	1,316,855	0.65%	
Talented and Gifted Education	1,307,847	1,367,698	0.68%	
SPECIAL INSTRUCTION	\$31,530,105	\$33,506,920	16.60%	
Special Education	26,291,985	27,930,878	13.84%	
Literacy and Language Support Services	5,238,120	5,576,042	2.76%	
INSTRUCTIONAL SUPPORT	\$13,300,366	\$13,717,535	6.80%	
Student Services	5,475,199	5,808,004	2.88%	
Instructional Staff Support	7,825,167	7,909,531	3.92%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$31,838,674	\$33,280,844	16.49%	
School Administration	15,147,373	15,756,209	7.81%	
Operations and Maintenance	16,691,301	17,524,635	8.68%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$12,068,714	\$13,020,390	6.45%	
General Administration	2,795,955	3,271,868	1.62%	
Business Services	2,286,480	2,395,068	1.19%	
Central Services	5,944,528	6,300,298	3.12%	
Enterprise Operations (<i>print shop</i>)	94,836	106,241	0.05%	
Debt Services (<i>payments on debt</i>)	946,915	946,915	0.47%	
GRAND TOTAL	\$190,281,777	\$201,801,381	100.00%	

Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 % of Group equals 07-08 budgeted dollars for that program divided by the "07-08" Budget" for that Group (SRE).

PROGRAM SUMMARIES

Making Choices in the BVSD Budget

CATEGORY

GROUP	PROGRAM	07-08 BUDGET	% OF GROUP	% OF TOTAL BUDGET
INSTRUCTION				
REGULAR EDUCATION		\$ 102,805,430		50.94%
	GENERAL INSTRUCTION - ALL LEVELS	85,757,082	83.42%	
	ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	6,529,746	6.35%	
	ELEMENTARY LITERACY	3,741,727	3.64%	
	INSTRUMENTAL MUSIC	2,021,875	1.97%	
	DROPOUT PREVENTION	1,106,429	1.08%	
	MIDDLE LEVEL LITERACY	493,101	0.48%	
	SECONDARY LEVEL LITERACY	444,513	0.43%	
	K-3 LITERACY	331,261	0.32%	
	STUDENT ACHIEVEMENT	379,028	0.37%	
	STRUGGLING READERS	373,007	0.36%	
	HIGH SCHOOL OPTIONS	384,311	0.37%	
	IB PROGRAM	211,042	0.21%	
	CONNECTIONS	197,751	0.19%	
	REPLACE COMPUTERS	542,589	0.53%	
	MULTI-CULTURAL	110,703	0.11%	
	HISPANIC STUDY SKILLS	58,799	0.06%	
	CHINOOK	53,466	0.05%	
	CULTURAL DIVERSITY	42,800	0.04%	
	EXPULSED STUDENT SERVICES	26,200	0.03%	
VOCATIONAL EDUCATION		\$ 2,785,709		1.38%
COCURRICULAR EDUCATION AND ATHLETICS		\$ 1,316,855		0.65%
TALENTED AND GIFTED EDUCATION		\$ 1,367,698		0.68%
TOTAL INSTRUCTION		\$ 108,275,692		53.65%
SPECIAL INSTRUCTION				
SPECIAL EDUCATION		\$ 27,930,878		13.84%
LITERACY AND LANGUAGE SUPPORT SERVICES		\$ 5,576,042		2.76%
TOTAL SPECIAL INSTRUCTION		\$ 33,506,920		16.60%
INSTRUCTIONAL SUPPORT				
STUDENT SERVICES		\$ 5,808,004		2.88%
	COUNSELING SERVICES	3,324,390	57.25%	
	NURSING AND HEALTH SERVICES	1,412,395	24.32%	
	DROPOUT PREVENTION	325,855	5.61%	
	FAMILY RESOURCE SCHOOLS	156,215	2.69%	
	TRANSLATION SERVICES	146,247	2.52%	
	SOCIAL WORK SERVICES	139,087	2.39%	
	FAMILY ADVOCATE PROGRAM	128,248	2.21%	
	OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	175,567	3.02%	
INSTRUCTIONAL STAFF SUPPORT		\$ 7,909,531		3.92%
	LIBRARY SUPPORT SERVICES	3,452,269	43.65%	
	TECHNOLOGY SPECIALISTS	604,082	7.64%	
	K-3 LITERACY	932,062	11.78%	
	ADMIN AND EVALUATION OF LEARNING SERVICES	733,271	9.27%	
	COMPUTER REPLACEMENT PROGRAM	401,314	5.07%	
	CULTURAL DIVERSITY	323,552	4.09%	
	CURRICULUM DEVELOPMENT COUNCIL	249,767	3.16%	
	MEDIA SUPPORT SERVICES	256,702	3.25%	
	STAFF DEVELOPMENT	298,612	3.78%	
	MIDDLE LEVEL LITERACY	146,684	1.85%	
	INDUCTION	157,791	1.99%	
	INTERNET SUPPORT SERVICES	100,691	1.27%	
	OTHER INSTRUCTIONAL STAFF SUPPORT	252,734	3.20%	
TOTAL INSTRUCTIONAL SUPPORT		\$ 13,717,535		6.80%

Making Choices in the BVSD Budget (continued)

CATEGORY				
GROUP	PROGRAM	07-08 BUDGET	% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION		\$ 15,756,209		7.81%
	PRINCIPAL'S OFFICE	15,337,792	97.34%	
	COMPUTER REPLACEMENT PROGRAM	112,000	0.71%	
	SCHOOL ADMINISTRATION SERVICES	66,395	0.42%	
	SCHOOL LEVEL SUPPORT	95,128	0.60%	
	OPEN ENROLLMENT	142,385	0.90%	
	OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)	2,509	0.02%	
OPERATIONS AND MAINTENANCE		\$ 17,524,635		8.68%
	MAINTENANCE & OPERATIONS	16,428,216	93.74%	
	ENVIRONMENTAL SERVICES	580,519	3.31%	
	ADMIN OF MAINTENANCE AND OPERATIONS	508,734	2.90%	
	OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)	7,166	0.04%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS		\$ 33,280,844		16.49%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION		\$ 3,271,868		1.62%
	SUPERINTENDENT	1,047,741	32.03%	
	TAX COLLECTION FEES	417,000	12.75%	
	SECONDARY EDUCATION SUPPORT	281,906	8.62%	
	LEGAL SERVICES	283,736	8.67%	
	ELEMENTARY EDUCATION SUPPORT	347,015	10.61%	
	ADMIN OF GENERAL SUPPORT SERVICES	250,868	7.67%	
	STAFF NEGOTIATIONS SERVICES	149,435	4.57%	
	GRANT PROCUREMENT	82,438	2.52%	
	ELECTION SERVICES	69,750	2.13%	
	OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)	341,979	10.45%	
BUSINESS SERVICES		\$ 2,395,068		1.19%
CENTRAL SERVICES		\$ 6,300,298		3.12%
	INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)	2,949,246	46.82%	
	HUMAN RESOURCES	1,275,993	20.25%	
	TELECOMMUNICATIONS	730,647	11.60%	
	COMMUNICATION SERVICES	367,054	5.83%	
	RESEARCH AND EVALUATION SERVICES	480,036	7.62%	
	PLANNING SERVICES	236,053	3.75%	
	INSURANCE MANAGEMENT SERVICES	112,553	1.79%	
	COMPUTER REPLACEMENT PROGRAM	62,151	0.99%	
	SUBSTITUTE OFFICE	48,648	0.77%	
	RECRUITMENT	35,395	0.56%	
	OTHER CENTRAL SERVICES (i.e. TELEVISION BOARD MEETINGS)	2,522	0.04%	
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)		\$ 106,241		0.05%
DEBT SERVICES (PAYMENTS ON DEBT)		\$ 946,915		0.47%
TOTAL DISTRICT WIDE SUPPORT		\$ 13,020,390		6.45%
GRAND TOTAL GENERAL OPERATING FUND		\$ 201,801,381		100.00%

Footnotes:

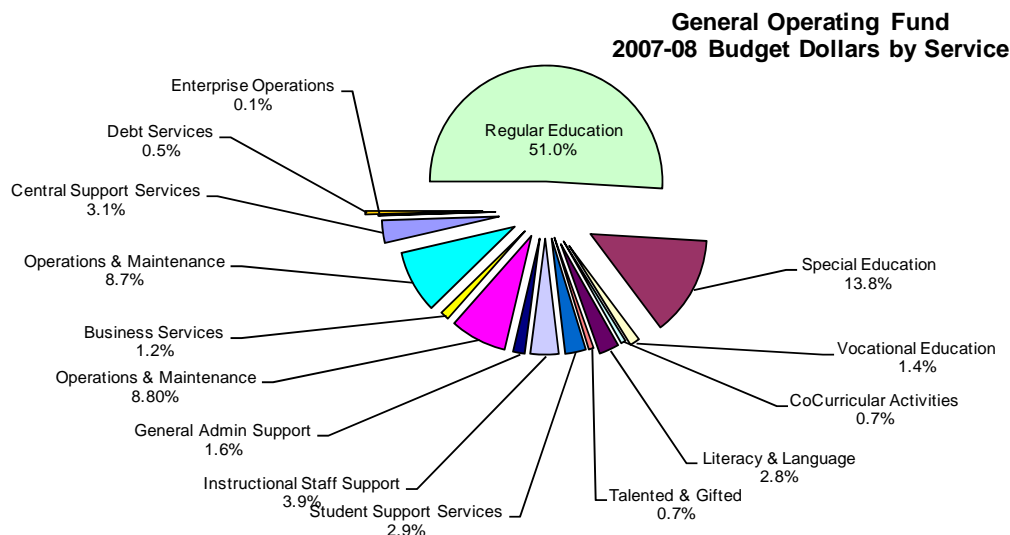
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- 4 "% of Group" equals 07-08 budgeted dollars for that program divided by the "07-08" Budget" for that Group (SRE).

General Operating Fund

Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 102,805,430	50.95%	1,325.693
Vocational Education	2,785,709	1.38%	33.466
CoCurricular Activities	1,316,855	0.65%	0.000
Talented & Gifted	1,367,698	0.68%	9.982
Total Instruction	108,275,692	53.66%	1,369.141
<u>Special Instruction</u>			
Special Education	27,930,878	13.84%	269.619
Literacy & Language	5,576,042	2.76%	64.750
Total Special Instruction	33,506,920	16.60%	334.369
<u>Instructional Support</u>			
Student Support Services	5,808,004	2.88%	63.290
Instructional Staff Support	7,909,531	3.92%	79.353
Total Instructional Support	13,717,535	6.80%	142.643
<u>School Administration and Operations</u>			
School Admin Support	15,756,209	7.81%	220.977
Operations & Maintenance	17,524,635	8.68%	219.675
Total School Administration and Ops	33,280,844	16.49%	440.652
<u>District Wide Services and Community Obligations</u>			
General Admin Support	3,271,868	1.62%	19.850
Business Services	2,395,068	1.19%	32.350
Central Support Services	6,300,298	3.12%	49.900
Enterprise Operations	106,241	0.05%	4.550
Debt Services	946,915	0.47%	0.000
Total District Wide Support	13,020,390	6.45%	106.650
GRAND TOTAL ALL SERVICES	\$ 201,801,381	100.00%	2,393.455

*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 Three-Year Comparison

SRE	2005-06 Audited Actual	2006-07 Unaudited Actual	2007-08 Revised Budget
11 Regular Education	\$ 89,385,448	\$ 92,072,170	\$ 102,805,430
12 Special Education	24,101,358	25,630,128	27,930,878
13 Vocational Education	2,866,739	2,878,442	2,785,709
14 CoCurricular Ed/Athletics	1,080,470	956,134	1,316,855
16 Literacy & Language	3,944,418	4,955,056	5,576,042
17 Talented & Gifted	1,127,897	1,117,821	1,367,698
21 Student Support Services	5,164,787	5,488,238	5,808,004
22 Instructional Staff Support	7,161,980	8,188,285	7,909,531
23 General Administration Support	2,774,532	3,055,071	3,271,868
24 School Administration Support	14,377,853	15,241,340	15,756,209
25 Business Services	2,016,893	2,121,958	2,395,068
26 Operations & Maintenance	16,731,373	16,725,852	17,524,635
28 Central Support Services	5,360,376	5,721,429	6,300,298
29 Other Support Services	10,220	-	-
32 Enterprise Operation	126,291	79,148	106,241
51 Debt Services	704,507	702,132	946,915
TOTAL:	\$ 176,935,142	\$ 184,933,204	\$ 201,801,381

PROGRAM SUMMARIES

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	2007-08 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	31,348,909	6,966,360	14,173	242,024	41,003	1,749,524	138,795	74,728	\$ 40,575,516
0020 GEN MIDDLE EDUCATION	16,124,519	3,555,779	175,038	117,693	18,772	627,623	112,022	23,253	20,754,699
0030 GEN HIGH SCHOOL EDUCATION	23,444,064	4,982,061	214,759	133,519	61,195	334,961	222,123	55,156	29,447,838
0040 GEN PRESCHOOL EDUCATION	26,445	8,390	-	-	-	4,060	-	-	38,895
0060 INTEGRATED EDUCATION	669,473	151,800	-	8,451	103	12,626	-	650	843,103
0080 LIBRARY INSTRUCTION	67,391	30,874	-	3,951	-	173,181	511	4,234	280,142
0090 OTHER GEN EDUCATION	375,427	(298,888)	167,702	2,792	96,268	1,039,454	91,948	50	1,474,753
0093 HOMEBOUND/HOSPITAL	20,720	2,790	-	-	-	-	-	-	23,510
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	523	-	-	523
0200 ART	1,219,656	270,879	-	-	-	31,694	-	90	1,522,319
0231 METALWORK AND JEWELRY	-	-	-	-	-	448	-	-	448
0260 PHOTOGRAPHY	-	-	-	-	-	719	-	-	719
0300 BUSINESS EDUCATION	-	-	-	-	-	6,806	-	206	7,012
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	369	-	-	369
0500 LANG ARTS ENGLISH	-	-	63	-	-	31,534	-	-	31,597
0510 LANGUAGE SKILLS	-	-	-	-	-	8,111	-	973	9,084
0511 READING	-	-	-	-	-	2,396	-	302	2,698
0543 JOURNALISM	-	-	-	-	-	803	-	101	904
0549 OTHER COMPOSITION	-	-	-	-	-	149	-	-	149
0550 SPEECH	-	-	-	-	-	1,423	-	-	1,423
0560 DRAMA	-	-	-	-	-	768	-	-	768
0600 FOREIGN LANGUAGES	-	-	26	-	-	22,799	245	235	23,305
0810 HEALTH EDUCATION	-	-	-	-	-	4,222	-	215	4,437
0830 PHYSICAL EDUCATION	2,081,429	448,217	-	207	-	22,160	540	462	2,553,015
0833 CAP RES 96/97	-	-	-	-	-	210	-	215	425
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	11,266	-	161	11,427
0932 CLOTHING & TEXTILES	-	-	-	-	-	100	-	-	100
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	276	-	-	276
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	81	-	12,002	-	40	12,123
1022 GRAPHIC ARTS	-	-	-	-	-	144	-	-	144
1065 INDUSTRIAL ARTS/WOODWORK	-	-	-	-	-	498	-	-	498
1100 MATHEMATICS	-	-	-	-	-	382,236	-	701	382,937
1210 MUSIC GENERAL	2,003,515	430,665	1,043	200	-	15,364	661	2,964	2,454,412
1240 MUSIC VOCAL	-	-	-	-	-	5,653	-	563	6,216
1250 MUSIC INSTRUMENTAL	1,641,859	366,717	26	623	-	11,035	393	1,222	2,021,875
1251 CONCERT BAND	-	-	-	-	-	530	-	-	530
1255 ORCHESTRA FULL	-	-	-	-	-	884	-	-	884
1256 ORCHESTRA, STRING	-	-	-	-	-	720	-	-	720
1300 NATURAL SCIENCE	-	-	-	-	-	2,132	-	-	2,132
1310 GEN SCIENCE	-	-	-	-	-	56,097	1,648	3,418	61,163
1500 SOCIAL SCIENCES	-	-	-	-	-	217,699	54	1,061	218,814
1520 AMERICAN STUDIES	-	-	-	-	-	2,115	-	-	2,115
1590 OTHER SOCIAL SCIENCES	-	-	-	-	-	215	-	215	430
1600 COMPUTER TECHNOLOGY	-	-	-	533	-	15,184	13,162	-	28,879
1620 COMPUTER SYSTEMS	-	-	-	-	-	384	-	-	384
1690 OTHER COMPUTER TECHNOLOGY	1,158	118	-	-	-	444	-	-	1,720
SRE TOTAL	79,024,565	16,915,762	572,830	510,074	217,341	4,811,541	582,102	171,215	\$ 102,805,430

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	2007-08 REVISED BUDGET
PROGRAM									
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	16,251	5,000	-	1,000	5,056	-	-	\$ 147,959
0093 HOMEBOUND/HOSPITAL	23,879	3,217	-	-	-	-	-	-	27,096
1700 SPECIAL EDUCATION	13,960,162	3,116,083	13,730	14,948	1,037,351	428,827	22,554	17,033	18,610,688
1710 PHYS DISABILITY	838,480	195,903	-	-	-	-	-	-	1,034,383
1720 VISUAL DISABILITY	116,350	20,499	-	-	-	-	-	-	136,849
1730 HEARING DISABILITY	659,159	156,399	-	-	-	168	-	-	815,726
1740 S.L.I.C.	-	-	-	-	-	935	-	-	935
1750 SIED SPED SPECIAL ED	-	-	-	-	-	650	-	-	650
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	398	-	-	398
1770 SPEECH/LANGUAGE DISABTY	1,801,261	406,395	-	-	-	-	-	-	2,207,656
1780 MULTIPLE DISABILITIES	-	-	-	-	-	251	-	-	251
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	711,077	147,450	200	-	262,711	-	-	-	1,121,438
2113 SOCIAL WORK SERVICES	1,128,854	243,164	-	-	-	-	-	-	1,372,018
2139 OTHR HLTH SVCS-MEDICAID	18,445	2,453	-	-	-	-	-	-	20,898
2140 PSYCHOLOGICAL SERVICES	1,301,416	267,413	-	-	-	-	-	-	1,568,829
2153 AUDIOLOGY SERVICES	72,627	14,612	-	-	-	-	-	-	87,239
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	589,095	143,107	-	-	-	-	-	780	732,982
SRE TOTAL	21,341,457	4,732,946	55,930	14,948	1,304,062	441,168	22,554	17,813	\$ 27,930,878
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,308,278	288,312	-	6,740	-	-	-	-	\$ 1,603,330
0033 TEEN PARENTING PROGRAM	241,030	48,095	11,836	-	1,200	7,123	-	500	309,784
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,517	-	-	6,517
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,504	-	-	2,504
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	4,952	1,672	-	-	-	2,500	-	129	9,253
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,881	-	-	8,881
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	1,002	-	-	1,002
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	4,595	1,577	-	-	900	1,000	-	500	8,572
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	11,308	3,937	-	-	-	2,500	-	324	18,069
1022 GRAPHIC ARTS	-	-	-	-	-	5,000	-	322	5,322
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

PROGRAM SUMMARIES

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	2007-08 REVISED BUDGET
PROGRAM									
SRE 13 VOCATIONAL EDUCATION (continued)									
1930 HIGH SPONSOR STUDENT ACT	73,250	9,867	-	-	-	8,000	-	500	\$ 91,617
2122 COUNSELING SERVICES	63,433	13,375	-	-	-	125	-	194	77,127
2134 NURSING SERVICES	41,173	10,376	-	-	-	-	-	-	51,549
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	244,292	47,395	-	-	2,800	8,520	-	852	303,859
2410 PRINCIPAL'S OFFICE	153,538	41,911	-	8,205	-	10,000	-	526	214,180
2490 OTHER SCHL ADMIN SUPPORT	4,422	596	-	-	664	-	-	-	5,682
SRE TOTAL	2,151,771	467,302	13,836	14,945	5,564	126,125	-	6,166	\$ 2,785,709
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1808 INTRAMURALS - GENERAL	299,080	40,211	-	-	-	-	-	-	\$ 339,291
1900 STUDENT ACTIVITIES	1,616	217	-	-	-	428	-	-	2,261
1910 ELEM SPONSOR STUDENT ACT	138,885	18,704	-	-	-	-	-	-	157,589
1920 MIDDLE SPONSOR STUDENT AC	146,194	19,692	-	-	-	-	-	-	165,886
1930 HIGH SPONSOR STUDENT ACT	564,728	76,105	-	-	-	-	-	-	640,833
8916 JITSUYGO HIGH SCH PROGRAM	197	26	10,000	-	336	75	-	361	10,995
SRE TOTAL	1,150,700	154,955	10,000	-	336	503	-	361	\$ 1,316,855
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,139,819	432,480	-	-	-	38,298	-	-	\$ 2,610,597
0020 GEN MIDDLE EDUCATION	812,657	191,893	-	-	-	20,483	-	679	1,025,712
0030 GEN HIGH SCHOOL EDUCATION	862,453	208,550	889	-	-	20,704	-	-	1,092,596
0060 INTEGRATED EDUCATION	19,733	5,072	-	-	-	-	-	-	24,805
0090 OTHER GEN EDUCATION	8,475	80,410	800	-	-	4,350	-	1,000	95,035
2200 INSTRUCTIONAL STAFF SPRT	475,108	107,466	90,000	3,100	9,210	1,400	-	850	687,134
2212 CURRICULUM DEVELOPMENT	3,587	482	2,031	-	825	-	-	-	6,925
2214 EVALUATION INSTRUCT SVCS	20,293	5,142	4,000	-	-	3,803	-	-	33,238
SRE TOTAL	4,342,125	1,031,495	97,720	3,100	10,035	89,038	-	2,529	\$ 5,576,042
SRE 17 TALENTED & GIFTED EDUCATION									
0020 GEN MIDDLE EDUCATION	44,371	8,842	-	-	26,650	2,507	-	36	\$ 82,406
0030 GEN HIGH SCHOOL EDUCATION	44,928	8,873	-	-	-	2,336	-	-	56,137
0070 TALENTED AND GIFTED	578,817	126,187	5,215	-	78,394	22,122	-	-	810,735
0080 LIBRARY INSTRUCTION	-	-	-	-	-	1,584	-	-	1,584
0550 SPEECH	-	-	-	-	-	1,532	-	-	1,532
1090 OTHER INDUST ARTS/TECH	61,478	13,110	20,000	-	-	511	-	-	95,099
1900 STUDENT ACTIVITIES	11,416	1,540	-	-	1,250	4,350	-	1,100	19,656
1909 SPELLING BEE	60,679	13,969	-	-	-	-	-	-	74,648
2213 STAFF DEVELOPMENT	-	-	11,000	-	-	-	-	-	11,000
2237 ADMIN TAG PROGRAMS	83,498	18,287	9,000	-	4,882	97,734	-	1,500	214,901
SRE TOTAL	885,187	190,808	45,215	-	111,176	132,676	-	2,636	\$ 1,367,698

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	2007-08 REVISED BUDGET
PROGRAM									
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	193,209	25,956	176,563	-	-	45,000	-	-	\$ 440,728
2111 SUPERVISION SOCIAL WORKER	18,099	4,998	-	-	-	-	-	-	23,097
2113 SOCIAL WORK SERVICES	307,925	91,873	-	-	-	2,000	-	-	401,798
2114 STUDENT ACCOUNTING	-	-	-	2,152	-	5,876	-	-	8,028
2119 OTHER ATTND/SOCIAL WORK	50,285	11,603	-	-	-	-	-	-	61,888
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,759,636	561,447	10,469	19,033	2,067	35,821	11,725	2,186	3,402,384
2126 PLACEMENT SERVICES	-	-	-	-	-	890	-	-	890
2134 NURSING SERVICES	481,011	109,228	3,300	4,000	6,400	7,765	600	2,710	615,014
2139 OTHR HLTH SVCS-MEDICAID	496,570	163,044	94,767	-	10,000	12,500	20,000	500	797,381
SRE TOTAL	4,306,735	968,149	341,895	25,185	18,467	109,852	32,325	5,396	\$ 5,808,004
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	148,775	42,265	337,529	50	7,804	34,081	-	14,305	\$ 584,809
2210 IMPROVEMENT INSTRUC SVCS	725,722	143,498	89,797	876	15,459	96,894	-	11,000	1,083,246
2211 ADMIN LEARNING SERVICES	228,687	45,283	7,985	1,500	3,042	10,375	1,275	19,500	317,647
2212 CURRICULUM DEVELOPMENT	188,200	39,348	7,800	-	2,600	20,314	-	5,318	263,580
2213 STAFF DEVELOPMENT	45,359	150,264	24,053	55,000	1,413	60,027	-	-	336,116
2214 EVALUATION INSTRUCT SVCS	297,304	50,324	44,407	-	4,295	6,769	-	12,525	415,624
2219 LEARNING MATERIALS CENTER	21,996	7,793	-	-	700	862	-	1,200	32,551
2220 MEDIA SUPPORT SERVICES	678,021	123,151	1,500	-	6,146	10,867	7,000	1,746	828,431
2222 LIBRARY SUPPORT SVCS	2,860,345	628,834	-	-	-	74,364	280,335	597	3,844,475
2223 AUDIOVISUAL SERVICES	61,875	17,995	720	10,712	250	20,985	4,150	1,063	117,750
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,402	-	-	-	-	-	-	75,302
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
SRE TOTAL	5,323,184	1,257,157	513,791	78,138	41,709	335,538	292,760	67,254	\$ 7,909,531
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	796,813	159,844	50,174	1,279	20,691	36,331	2,200	7,507	\$ 1,074,839
2311 ADMIN BOE BOARD OF EDUC	-	-	8,500	-	25,745	7,251	-	26,009	67,505
2312 BOE SECTRY BOARD OF EDUC	27,401	5,623	-	-	-	-	-	-	33,024
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	145,620	28,309	103,157	-	2,500	1,650	-	2,500	283,736
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	115,564	22,795	6,576	-	-	500	-	4,000	149,435
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	447,607	104,645	358,809	2,251	17,286	56,957	49,270	10,916	1,047,741
2323 GRANT PROCURMNT/LOBBYING	59,238	12,810	-	-	1,140	9,250	-	-	82,438
SRE TOTAL	1,592,243	334,026	1,057,666	3,530	69,762	112,039	51,470	51,132	\$ 3,271,868

PROGRAM SUMMARIES

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	2007-08 REVISED BUDGET
PROGRAM									
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2114 STUDENT ACCOUNTING	-	-	20,668		12,500	3,000	-	3,000	\$ 39,168
2300 ADMIN GEN SUPPORT SVCS	82,451	20,766	-	-	-	-	-	-	103,217
2400 SCHOOL ADMIN SUPPORT SVCS	98,368	(7,202)	18,139	1,300	-	22,360	22,964	5,594	161,523
2410 PRINCIPAL'S OFFICE	12,263,287	2,799,561	30,000	23,077	117,914	90,478	116,808	8,667	15,449,792
2490 OTHER SCHL ADMIN SUPPORT	2,214	295	-	-	-	-	-	-	2,509
SRE TOTAL	12,363,869	2,792,654	48,139	24,377	117,914	112,838	139,772	14,261	\$ 15,756,209
SRE 25 BUSINESS SERVICES									
2513 BUDGETING SERVICES	441,093	92,690	2,280	642	2,982	2,152	100	7,750	\$ 549,689
2516 FINANCIAL ACCOUNTING SVCS	641,386	144,199	105,300	-	24,652	11,100	900	2,197	929,734
2520 PURCHASING SERVICES	261,902	54,599	227	205	3,139	4,535	927	1,767	327,301
2530 WAREHOUSING/DISTRIBUTING	440,535	107,229	3,273	13,000	850	3,100	450	19,065	587,502
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
SRE TOTAL	1,784,916	398,717	111,080	23,847	31,623	29,729	2,377	12,779	\$ 2,395,068
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	8,160,274	2,130,088	-	1,186,586	24,915	4,831,747	7,808	86,798	\$ 16,428,216
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	166	1,166
2610 ADMIN MAINTENANCE & OPS	418,489	84,505	-	120	4,750	300	330	240	508,734
2620 ENVIRONMENTAL SERVICES	272,350	62,285	21,783	208,965	7,200	3,936	4,000	-	580,519
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
SRE TOTAL	8,851,113	2,276,878	23,783	1,397,671	36,865	4,838,983	12,138	87,204	\$ 17,524,635
SRE 28 CENTRAL SUPPORT SERVICES									
2811 PLANNING SERVICES	158,006	30,943	19,776	450	4,650	15,978	3,000	3,250	\$ 236,053
2814 RESEARCH/EVALUATION SVCS	263,228	59,609	119,295	1,154	12,550	15,420	2,280	6,500	480,036
2820 COMMUNICATION SERVICES	259,675	54,297	11,721	500	17,556	6,500	3,800	15,527	369,576
2830 HUMAN RESOURCES	823,190	177,610	132,972	1,940	19,403	116,410	1,035	16,250	1,288,810
2832 RECRUITMENT/PLACEMENT SVC	20,886	5,229	-	-	9,280	-	-	-	35,395
2834 INSVC TRAINING NON-CERT	-	-	-	-	8,104	2,100	-	-	10,204
2835 EMPLOYEE INSURANCE SVCS	1,500	203	9,000	-	350	300	50	1,150	12,553
2839 HORIZONTALS/RECLASS/BVEA	3,197	430	-	-	22,000	-	-	-	25,627
2840 INFORMATION SYSTEMS SVCS	1,536,045	312,632	68,925	351,286	12,493	601,111	68,550	6,715	2,957,757
2845 TELECOMMUNICATIONS	62,868	13,299	57,000	613,470	30,300	-	7,350	-	784,287
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
SRE TOTAL	3,128,595	654,252	418,689	968,800	236,686	757,819	86,065	49,392	\$ 6,300,298

Service (SRE) Budgets by Object (continued)

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2007-08
PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	PROPERTY	OTHER USES	REVISED BUDGET
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	193,960	50,279	-	28,400	30	118,940	10,098	(302,439)	\$ 99,268
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	336	-	500	420	2,127	-	1,090	6,973
SRE TOTAL	196,460	50,615	-	28,900	450	121,067	10,098	(301,349)	\$ 106,241
SRE 51 DEBT SERVICES									
5113 2003 COPS	-	-	-	-	-	-	-	946,915	\$ 946,915
SRE TOTAL	-	-	-	-	-	-	-	946,915	\$ 946,915
GRAND TOTAL	146,442,920	32,225,716	3,310,574	3,093,515	2,201,990	12,018,916	1,231,661	1,133,704	\$ 201,801,381

PROGRAM SUMMARIES

Project/Program Budgets by Object

PROJECT	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	EQUIPMENT	OTHER	2007-08
PROGRAM			SERVICES	SERVICES	SERVICES			USES	REVISED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	27,238,591	6,137,882	11,173	242,024	17,503	1,586,024	20,542	61,128	\$ 35,314,867
0020 GEN MIDDLE EDUCATION	15,280,676	3,373,819	50,338	117,693	18,772	597,680	10,311	19,742	19,469,031
0030 GEN HIGH SCHOOL EDUCATION	21,623,634	4,590,417	1,648	133,519	55,195	258,714	43,273	38,779	26,745,179
0040 GEN PRESCHOOL EDUCATION	26,445	8,390	-	-	-	4,060	-	-	38,895
0060 INTEGRATED EDUCATION	602,591	136,997	-	8,451	103	12,626	-	650	761,418
0080 LIBRARY INSTRUCTION	67,391	30,874	-	3,951	-	173,181	511	4,234	280,142
0090 OTHER GEN EDUCATION	375,427	(298,888)	167,702	2,792	96,268	1,009,232	91,948	50	1,444,531
0093 HOMEBOUND/HOSPITAL	20,720	2,790	-	-	-	-	-	-	23,510
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	523	-	-	523
0200 ART	1,219,656	270,879	-	-	-	31,694	-	90	1,522,319
0231 METALWORK AND JEWELRY	-	-	-	-	-	448	-	-	448
0260 PHOTOGRAPHY	-	-	-	-	-	719	-	-	719
0300 BUSINESS EDUCATION	-	-	-	-	-	6,806	-	206	7,012
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	369	-	-	369
0500 LANG ARTS ENGLISH	-	-	63	-	-	31,534	-	-	31,597
0510 LANGUAGE SKILLS	-	-	-	-	-	8,111	-	973	9,084
0511 READING	-	-	-	-	-	2,396	-	302	2,698
0543 JOURNALISM	-	-	-	-	-	803	-	101	904
0549 OTHER COMPOSITION	-	-	-	-	-	149	-	-	149
0550 SPEECH	-	-	-	-	-	1,423	-	-	1,423
0560 DRAMA	-	-	-	-	-	768	-	-	768
0600 FOREIGN LANGUAGES	-	-	26	-	-	21,806	245	235	22,312
0810 HEALTH EDUCATION	-	-	-	-	-	4,222	-	215	4,437
0830 PHYSICAL EDUCATION	2,081,429	448,217	-	207	-	22,160	540	462	2,553,015
0833 CAP RES 96/97	-	-	-	-	-	210	-	215	425
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	11,266	-	161	11,427
0932 CLOTHING & TEXTILES	-	-	-	-	-	100	-	-	100
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	276	-	-	276
1000 INDUST ARTS/TECHNOLOGY	-	-	-	81	-	12,002	-	40	12,123
1022 GRAPHIC ARTS	-	-	-	-	-	144	-	-	144
1065 INDUSTRIAL ARTS/WOODWORK	-	-	-	-	-	498	-	-	498
1100 MATHEMATICS	-	-	-	-	-	382,236	-	701	382,937
1210 MUSIC GENERAL	2,003,515	430,665	1,043	200	-	15,364	661	2,964	2,454,412
1240 MUSIC VOCAL	-	-	-	-	-	5,653	-	563	6,216
1250 MUSIC INSTRUMENTAL	1,641,859	366,717	26	623	-	11,035	393	1,222	2,021,875
1251 CONCERT BAND	-	-	-	-	-	530	-	-	530
1255 ORCHESTRA FULL	-	-	-	-	-	884	-	-	884
1256 ORCHESTRA, STRING	-	-	-	-	-	720	-	-	720
1300 NATURAL SCIENCE	-	-	-	-	-	2,132	-	-	2,132
1310 GEN SCIENCE	-	-	-	-	-	56,097	1,648	3,418	61,163
1500 SOCIAL SCIENCES	-	-	-	-	-	217,699	54	1,061	218,814
1520 AMERICAN STUDIES	-	-	-	-	-	2,115	-	-	2,115
1590 OTHER SOCIAL SCIENCES	-	-	-	-	-	215	-	215	430
1600 COMPUTER TECHNOLOGY	-	-	-	533	-	15,184	13,162	-	28,879
1620 COMPUTER SYSTEMS	-	-	-	-	-	384	-	-	384
1690 OTHER COMPUTER TECHNOLOGY	1,158	118	-	-	-	444	-	-	1,720
1808 INTRAMURALS - GENERAL	299,080	40,211	-	-	-	-	-	-	339,291
1900 STUDENT ACTIVITIES	1,616	217	-	-	-	428	-	-	2,261
1910 ELEM SPONSOR STUDENT ACT	138,885	18,704	-	-	-	-	-	-	157,589
1920 MIDDLE SPONSOR STUDENT A	146,194	19,692	-	-	-	-	-	-	165,886
1930 HIGH SPONSOR STUDENT ACT	545,065	73,418	-	-	-	-	-	-	618,483

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2100 SUPPORT SERVICES-STUDENT	(44,726)	(22,071)	-	-	-	-	-	-	\$ (66,797)
2113 SOCIAL WORK SERVICES	106,894	32,193	-	-	-	-	-	-	139,087
2114 STUDENT ACCOUNTING	-	-	-	2,152	-	5,876	-	-	8,028
2122 COUNSELING SERVICES	2,693,032	550,057	10,469	19,033	2,067	35,821	11,725	2,186	3,324,390
2126 PLACEMENT SERVICES	-	-	-	-	-	890	-	-	890
2134 NURSING SERVICES	481,011	109,228	3,300	4,000	6,400	7,765	600	2,710	615,014
2139 OTHER HLTH SVCS-MEDICAID	496,570	163,044	94,767	-	10,000	12,500	20,000	500	797,381
2200 INSTRUCTIONAL STAFF SPRT	(232,916)	(114,937)	-	-	-	-	-	-	(347,853)
2211 ADMIN LEARNING SERVICES	228,687	45,283	7,985	1,500	3,042	10,375	1,275	19,500	317,647
2212 CURRICULUM DEVELOPMENT	7,898	620	-	-	-	15,018	-	-	23,536
2213 STAFF DEVELOPMENT	45,359	150,264	19,053	55,000	1,413	27,523	-	-	298,612
2214 EVALUATION INSTRUCT SVCS	297,304	50,324	44,407	-	4,295	6,769	-	12,525	415,624
2219 LEARNING MATERIALS CENTER	21,996	7,793	-	-	700	862	-	1,200	32,551
2222 LIBRARY SUPPORT SVCS	2,775,313	612,550	-	-	-	63,279	530	597	3,452,269
2223 AUDIOVISUAL SERVICES	61,875	17,995	720	10,712	250	20,985	4,150	1,063	117,750
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,402	-	-	-	-	-	-	75,302
2300 ADMIN GEN SUPPORT SVCS	167,842	31,302	41,474	600	3,000	3,500	200	2,950	250,868
2311 ADMIN BOE BOARD OF ED	-	-	8,500	-	25,745	7,251	-	26,009	67,505
2312 BOE SECTRY BOARD OF ED	27,401	5,623	-	-	-	-	-	-	33,024
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	145,620	28,309	103,157	-	2,500	1,650	-	2,500	283,736
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	115,564	22,795	6,576	-	-	500	-	4,000	149,435
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	447,607	104,645	358,809	2,251	17,286	56,957	49,270	10,916	1,047,741
2323 GRANT PROCUREMENT/LOBBYING	59,238	12,810	-	-	1,140	9,250	-	-	82,438
2400 SCHOOL ADMIN SUPPORT SVC	77,251	(10,856)	-	-	-	-	-	-	66,395
2410 PRINCIPAL'S OFFICE	12,263,287	2,799,561	30,000	23,077	117,914	90,478	4,808	8,667	15,337,792
2490 OTHER SCHL ADMIN SUPPORT	2,214	295	-	-	-	-	-	-	2,509
2513 BUDGETING SERVICES	441,093	92,690	2,280	642	2,982	2,152	100	7,750	549,689
2516 FINANCIAL ACCOUNTING SVC	641,386	144,199	105,300	-	24,652	11,100	900	2,197	929,734
2520 PURCHASING SERVICES	261,902	54,599	227	205	3,139	4,535	927	1,767	327,301
2530 WAREHOUSING/DISTRIBUTING	404,857	97,593	3,273	5,400	850	3,100	450	19,065	534,588
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
2600 MAINTENANCE & OPERATIONS	8,160,274	2,130,088	-	1,186,586	24,915	4,831,747	7,808	86,798	16,428,216
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	166	1,166
2610 ADMIN MAINTENANCE & OPS	418,489	84,505	-	120	4,750	300	330	240	508,734
2620 ENVIRONMENTAL SERVICES	250,721	57,443	18,783	168,965	5,700	1,436	-	-	503,048
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2811 PLANNING SERVICES	158,006	30,943	19,776	450	4,650	15,978	3,000	3,250	236,053
2814 RESEARCH/EVALUATION SVCS	263,228	59,609	119,295	1,154	12,550	15,420	2,280	6,500	480,036
2820 COMMUNICATION SERVICES	259,675	54,297	9,199	500	17,556	6,500	3,800	15,527	367,054
2830 HUMAN RESOURCES	784,574	167,578	132,972	1,940	19,403	116,410	1,035	16,250	1,240,162
2834 INSVC TRAINING NON-CERT	-	-	-	-	8,104	2,100	-	-	10,204
2835 EMPLOYEE INSURANCE SVCS	1,500	203	9,000	-	350	300	50	1,150	12,553
2839 HORIZONTALS/RECLASS/BVEA	3,197	430	-	-	22,000	-	-	-	25,627

PROGRAM SUMMARIES

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2840 INFORMATION SYSTEMS SVCS	1,431,143	288,841	68,925	351,286	12,493	601,111	68,550	6,715	\$ 2,829,064
2845 TELECOMMUNICATIONS	62,868	13,299	57,000	559,830	30,300	-	7,350	-	730,647
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
3230 PRINT SHOP DISTRICT	193,960	50,279	-	28,400	30	118,940	10,098	(302,439)	99,268
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	336	-	500	420	2,127	-	1,090	6,973
5113 2003 COPS	-	-	-	-	-	-	-	946,915	946,915
8916 JITSUYGO HIGH SCH PROGRAM	197	26	10,000	-	336	75	-	361	10,995
PROJECT TOTAL	107,364,723	23,583,306	2,049,716	2,946,377	681,173	10,633,586	382,524	1,028,552	\$ 148,669,957
0013 K-3 LITERACY									
0010 GEN ELEMENTARY ED	276,062	55,199	-	-	-	-	-	-	\$ 331,261
2210 IMPROVEMENT INSTRUCT SVCS	604,966	117,570	87,797	876	12,959	96,894	-	11,000	932,062
PROJECT TOTAL	881,028	172,769	87,797	876	12,959	96,894	-	11,000	\$ 1,263,323
0014 STRUGGLING READERS									
0010 GEN ELEMENTARY ED	292,097	65,276	-	-	-	-	-	-	\$ 357,373
0060 INTEGRATED EDUCATION	12,882	2,752	-	-	-	-	-	-	15,634
PROJECT TOTAL	304,979	68,028	-	-	-	-	-	-	\$ 373,007
0015 K-12 MATHEMATICS									
2210 IMPROVEMENT INSTRUCT SVCS	-	-	2,000	-	2,500	-	-	-	\$ 4,500
PROJECT TOTAL	-	-	2,000	-	2,500	-	-	-	\$ 4,500
0017 ELEMENTARY LITERACY									
0010 GEN ELEMENTARY ED	3,073,294	602,382	-	-	-	-	-	-	\$ 3,675,676
0060 INTEGRATED EDUCATION	54,000	12,051	-	-	-	-	-	-	66,051
PROJECT TOTAL	3,127,294	614,433	-	-	-	-	-	-	\$ 3,741,727
0019 CORE KNOWLEDGE - ELEM LEVEL									
0010 GEN ELEMENTARY ED	324,273	70,237	-	-	-	-	-	-	\$ 394,510
PROJECT TOTAL	324,273	70,237	-	-	-	-	-	-	\$ 394,510
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	370,256	78,843	-	-	-	954	-	-	\$ 450,053
PROJECT TOTAL	370,256	78,843	-	-	-	954	-	-	\$ 450,053
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	405,014	88,087	-	-	-	-	-	-	\$ 493,101
2210 IMPROVEMENT INSTRUCT SVCS	120,756	25,928	-	-	-	-	-	-	146,684
PROJECT TOTAL	525,770	114,015	-	-	-	-	-	-	\$ 639,785
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	124,700	-	-	-	-	-	\$ 124,700
0030 GEN HIGH SCHOOL EDUCATION	626,094	126,138	186,597	-	-	42,900	-	-	981,729
1930 HIGH SPONSOR STUDENT ACT	19,663	2,687	-	-	-	-	-	-	22,350
2113 SOCIAL WORK SERVICES	121,829	35,731	-	-	-	-	-	-	157,560
2119 OTHER ATTND/SOCIAL WORK	50,285	11,603	-	-	-	-	-	-	61,888
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	43,719	5,892	-	-	-	-	-	-	49,611
PROJECT TOTAL	861,590	182,051	368,093	-	-	42,900	-	-	\$ 1,454,634
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	160,386	36,812	-	-	-	553	-	-	\$ 197,751
PROJECT TOTAL	160,386	36,812	-	-	-	553	-	-	\$ 197,751
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	90,634	19,925	-	-	-	144	-	-	\$ 110,703
PROJECT TOTAL	90,634	19,925	-	-	-	144	-	-	\$ 110,703
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL ED	363,809	80,704	-	-	-	-	-	-	\$ 444,513
PROJECT TOTAL	363,809	80,704	-	-	-	-	-	-	\$ 444,513

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
0037 EXPELLED STUDENT SERVICES									
0030 GEN HIGH SCHOOL ED	-	-	26,200	-	-	-	-	-	\$ 26,200
PROJECT TOTAL	-	-	26,200	-	-	-	-	-	\$ 26,200
0038 HIGH SCHOOL OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	308,244	65,319	-	-	-	10,271	-	477	\$ 384,311
2122 COUNSELING SERVICES	22,885	5,498	-	-	-	-	-	-	28,383
PROJECT TOTAL	331,129	70,817	-	-	-	10,271	-	477	\$ 412,694
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	42,621	8,637	-	-	-	2,375	-	-	\$ 53,633
0030 GEN HIGH SCHOOL EDUCATION	44,928	8,873	-	-	-	2,336	-	-	56,137
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
PROJECT TOTAL	87,549	17,510	5,000	-	-	4,711	-	-	\$ 114,770
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	205	-	-	26,650	132	-	36	\$ 28,773
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	973	-	-	973
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	1,750	205	6,000	-	26,650	1,105	-	36	\$ 35,746
0043 CHINOOK									
0030 GEN HIGH SCHOOL ED	39,795	12,871	-	-	-	800	-	-	\$ 53,466
PROJECT TOTAL	39,795	12,871	-	-	-	800	-	-	\$ 53,466
0044 NEWCOMERS									
0030 GEN HIGH SCHOOL ED	178,158	40,416	-	-	-	-	-	-	\$ 218,574
PROJECT TOTAL	178,158	40,416	-	-	-	-	-	-	\$ 218,574
0046 HISPANIC STUDY SKILLS									
0030 GEN HIGH SCHOOL ED	49,264	9,535	-	-	-	-	-	-	\$ 58,799
PROJECT TOTAL	49,264	9,535	-	-	-	-	-	-	\$ 58,799
0064 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	5,040	-	899	\$ 5,939
PROJECT TOTAL	-	-	-	-	-	5,040	-	899	\$ 5,939
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	2,862	-	819	\$ 3,681
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	449	-	-	449
PROJECT TOTAL	-	-	-	-	-	3,311	-	819	\$ 4,130
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	2,900	-	819	\$ 3,719
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	450	-	-	450
PROJECT TOTAL	-	-	-	-	-	3,350	-	819	\$ 4,169
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	2,289	-	974	\$ 3,263
0030 GEN HIGH SCHOOL EDUCATION	-	-	314	-	-	507	-	-	821
PROJECT TOTAL	-	-	314	-	-	2,796	-	974	\$ 4,084
0069 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	298	-	-	\$ 298
PROJECT TOTAL	-	-	-	-	-	298	-	-	\$ 298
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	6,132	-	5,215	-	-	12,122	-	-	\$ 23,469
0080 LIBRARY INSTRUCTION	-	-	-	-	-	1,584	-	-	1,584
0550 SPEECH	-	-	-	-	-	1,532	-	-	1,532
1090 OTHER INDUST ARTS/TECH	-	-	-	-	-	511	-	-	511
PROJECT TOTAL	6,132	-	5,215	-	-	15,749	-	-	\$ 27,096

PROGRAM SUMMARIES

Project/Program Budgets by Object (continued)

PROJECT	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	EQUIPMENT	OTHER	2007-08
PROGRAM			SERVICES	SERVICES	SERVICES			USES	REVISED BUDGET
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	253,094	59,203	-	-	-	-	-	-	\$ 312,297
1090 OTHER INDUST ARTS/TECH	61,478	13,110	20,000	-	-	-	-	-	94,588
1900 STUDENT ACTIVITIES	3,021	407	-	-	1,000	-	-	-	4,428
2237 ADMIN TAG PROGRAMS	4,058	789	-	-	882	6,194	-	1,500	13,423
PROJECT TOTAL	321,651	73,509	20,000	-	1,882	6,194	-	1,500	\$ 424,736
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	236,223	50,934	-	-	78,394	10,000	-	-	\$ 375,551
1900 STUDENT ACTIVITIES	8,395	1,133	-	-	250	4,350	-	1,100	15,228
1909 SPELLING BEE	55,288	12,760	-	-	-	-	-	-	68,048
2237 ADMIN TAG PROGRAMS	16,016	4,089	-	-	4,000	35,000	-	-	59,105
PROJECT TOTAL	315,922	68,916	-	-	82,644	49,350	-	1,100	\$ 517,932
0091 SUBSTANCE ABUSE PREVENTION									
2100 SUPPORT SERVICES-STUDENT	94,624	19,062	-	-	-	-	-	-	\$ 113,686
PROJECT TOTAL	94,624	19,062	-	-	-	-	-	-	\$ 113,686
0094 STUDENT ACHIEVEMENT									
0010 GEN ELEMENTARY ED	144,592	35,384	-	-	-	-	-	-	\$ 179,976
0020 GEN MIDDLE EDUCATION	68,573	15,030	-	-	-	-	-	-	83,603
0030 GEN HIGH SCHOOL EDUCATION	68,849	16,378	-	-	-	-	-	-	85,227
0090 OTHER GEN EDUCATION	-	-	-	-	-	30,222	-	-	30,222
PROJECT TOTAL	282,014	66,792	-	-	-	30,222	-	-	\$ 379,028
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPRT	(70,968)	69,468	-	-	500	1,000	-	-	\$ -
PROJECT TOTAL	(70,968)	69,468	-	-	500	1,000	-	-	\$ -
0137 FAMILY ADVOCATE PROGRAM									
2111 SUPERVISION SOCIAL WORKER	18,099	4,998	-	-	-	-	-	-	\$ 23,097
2113 SOCIAL WORK SERVICES	79,202	23,949	-	-	-	2,000	-	-	105,151
PROJECT TOTAL	97,301	28,947	-	-	-	2,000	-	-	\$ 128,248
0200 ART									
2200 INSTRUCTIONAL STAFF SPRT	39,610	7,751	1,865	-	350	225	-	650	\$ 50,451
PROJECT TOTAL	39,610	7,751	1,865	-	350	225	-	650	\$ 50,451
0622 FRENCH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	307	-	-	\$ 307
PROJECT TOTAL	-	-	-	-	-	307	-	-	\$ 307
0623 SPANISH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	686	-	-	\$ 686
PROJECT TOTAL	-	-	-	-	-	686	-	-	\$ 686
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,139,819	432,480	-	-	-	38,298	-	-	\$ 2,610,597
0020 GEN MIDDLE EDUCATION	812,657	191,893	-	-	-	20,483	-	679	1,025,712
0030 GEN HIGH SCHOOL EDUCATION	684,295	168,134	889	-	-	20,704	-	-	874,022
0060 INTEGRATED EDUCATION	19,733	5,072	-	-	-	-	-	-	24,805
0090 OTHER GEN EDUCATION	8,475	80,410	800	-	-	4,350	-	1,000	95,035
2200 INSTRUCTIONAL STAFF SPRT	-	-	90,000	-	-	-	-	-	90,000
2214 EVALUATION INSTRUCT SVCS	15,793	4,542	-	-	-	-	-	-	20,335
PROJECT TOTAL	3,680,772	882,531	91,689	-	-	83,835	-	1,679	\$ 4,740,506
1250 INSTRUMENTAL MUSIC									
2200 INSTRUCTIONAL STAFF SPRT	52,795	10,491	1,120	50	100	2,600	-	250	\$ 67,406
PROJECT TOTAL	52,795	10,491	1,120	50	100	2,600	-	250	\$ 67,406
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	5,725	-	13,600	\$ 45,825
0030 GEN HIGH SCHOOL EDUCATION	113,355	23,962	-	-	6,000	6,000	-	15,900	165,217
2212 CURRICULUM DEVELOPMENT	-	-	4,800	-	-	-	-	-	4,800
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
PROJECT TOTAL	113,355	23,962	12,800	-	29,500	11,725	-	29,500	\$ 220,842

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
2118 FAMILY RESOURCE SCHOOLS									
2100 SUPPORT SERVICES-STUDENT	-	-	156,215	-	-	-	-	-	\$ 156,215
PROJECT TOTAL	-	-	156,215	-	-	-	-	-	\$ 156,215
2161 TRANSLATION SERVICES									
2100 SUPPORT SERVICES-STUDENT	84,664	16,235	348	-	-	45,000	-	-	\$ 146,247
PROJECT TOTAL	84,664	16,235	348	-	-	45,000	-	-	\$ 146,247
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	58,647	12,730	20,000	-	-	-	-	-	\$ 91,377
PROJECT TOTAL	58,647	12,730	20,000	-	-	-	-	-	\$ 91,377
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	20,886	5,229	-	-	9,280	-	-	-	\$ 35,395
PROJECT TOTAL	20,886	5,229	-	-	9,280	-	-	-	\$ 35,395
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	122,280	25,349	-	-	3,112	6,050	-	1,000	\$ 157,791
PROJECT TOTAL	122,280	25,349	-	-	3,112	6,050	-	1,000	\$ 157,791
2206 TECHNOLOGY TRAINING									
2213 STAFF DEVELOPMENT	-	-	-	-	-	32,504	-	-	\$ 32,504
PROJECT TOTAL	-	-	-	-	-	32,504	-	-	\$ 32,504
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	501,313	89,693	-	-	4,000	5,076	4,000	-	\$ 604,082
2840 INFORMATION SYSTEMS SVCS	97,402	22,780	-	-	-	-	-	-	120,182
PROJECT TOTAL	598,715	112,473	-	-	4,000	5,076	4,000	-	\$ 724,264
2208 REPLACE COMPUTERS									
0010 GEN ELEMENTARY ED	-	-	-	-	-	143,775	118,253	-	\$ 262,028
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	101,711	-	101,711
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	178,850	-	178,850
2220 MEDIA SUPPORT SERVICES	88,727	16,782	-	-	-	-	-	-	105,509
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	6,000	279,805	-	285,805
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	-	112,000	-	112,000
2840 INFORMATION SYSTEMS SVCS	7,500	1,011	-	-	-	-	-	-	8,511
2845 TELECOMMUNICATIONS	-	-	-	53,640	-	-	-	-	53,640
PROJECT TOTAL	96,227	17,793	-	63,640	-	149,775	790,619	-	\$ 1,118,054
2215 CULTURAL DIVERSITY									
0010 GEN ELEMENTARY ED	-	-	-	-	-	14,000	-	-	\$ 14,000
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	15,600	-	-	15,600
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	13,200	-	-	13,200
2200 INSTRUCTIONAL STAFF SPRT	196,839	35,221	59,044	-	3,742	22,706	-	6,000	323,552
PROJECT TOTAL	196,839	35,221	59,044	-	3,742	65,506	-	6,000	\$ 366,352
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	29,187	6,347	500	-	-	1,500	-	6,405	\$ 43,939
PROJECT TOTAL	29,187	6,347	500	-	-	1,500	-	6,405	\$ 43,939
2218 CURRICULUM DEVELOPMENT COUNCIL									
2200 INSTRUCTIONAL STAFF SPRT	11,948	2,575	-	-	-	-	-	-	\$ 14,523
2212 CURRICULUM DEVELOPMENT	180,302	38,728	3,000	-	2,600	5,296	-	5,318	235,244
PROJECT TOTAL	192,250	41,303	3,000	-	2,600	5,296	-	5,318	\$ 249,767
2225 INSTRUCTIONAL TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	3,500	466	1,500	-	2,146	5,791	3,000	1,746	\$ 18,149
PROJECT TOTAL	3,500	466	1,500	-	2,146	5,791	3,000	1,746	\$ 18,149

PROGRAM SUMMARIES

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
2226 INTERNET SUPPORT SERVICE									
2220 MEDIA SUPPORT SERVICES	84,481	16,210	-	-	-	-	-	-	\$ 100,691
PROJECT TOTAL	84,481	16,210	-	-	-	-	-	-	\$ 100,691
2228 CATALOGING SUPPORT SVCS									
2222 LIBRARY SUPPORT SVCS	85,032	16,284	-	-	-	5,085	-	-	\$ 106,401
PROJECT TOTAL	85,032	16,284	-	-	-	5,085	-	-	\$ 106,401
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPRT	475,108	107,466	-	3,100	9,210	1,400	-	850	\$ 597,134
2212 CURRICULUM DEVELOPMENT	3,587	482	2,031	-	825	-	-	-	6,925
2214 EVALUATION INSTRUCT SVCS	4,500	600	4,000	-	-	3,803	-	-	12,903
PROJECT TOTAL	483,195	108,548	6,031	3,100	10,035	5,203	-	850	\$ 616,962
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	279,099	52,435	-	179	8,284	3,961	1,000	2,057	\$ 347,015
PROJECT TOTAL	279,099	52,435	-	179	8,284	3,961	1,000	2,057	\$ 347,015
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	210,134	42,795	8,700	500	9,407	6,870	1,000	2,500	\$ 281,906
PROJECT TOTAL	210,134	42,795	8,700	500	9,407	6,870	1,000	2,500	\$ 281,906
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	22,000	-	-	\$ 22,000
PROJECT TOTAL	-	-	-	-	-	22,000	-	-	\$ 22,000
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	21,117	3,654	18,139	1,300	-	22,360	22,964	5,594	\$ 95,128
PROJECT TOTAL	21,117	3,654	18,139	1,300	-	22,360	22,964	5,594	\$ 95,128
2492 OPEN ENROLLMENT									
2114 STUDENT ACCOUNTING	-	-	20,668	-	12,500	3,000	-	3,000	\$ 39,168
2300 ADMIN GEN SUPPORT SVCS	222,189	54,078	-	-	-	-	-	-	276,267
PROJECT TOTAL	222,189	54,078	20,668	-	12,500	3,000	-	3,000	\$ 315,435
2550 MAILROOM									
2530 WAREHOUSING/DISTRIBUTING	35,678	9,636	-	7,600	-	-	-	-	\$ 52,914
PROJECT TOTAL	35,678	9,636	-	7,600	-	-	-	-	\$ 52,914
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	21,629	4,842	3,000	40,000	1,500	2,500	4,000	-	\$ 77,471
PROJECT TOTAL	21,629	4,842	3,000	40,000	1,500	2,500	4,000	-	\$ 77,471
2828 CABLE TV									
2820 COMMUNICATION SERVICES	-	-	2,522	-	-	-	-	-	\$ 2,522
PROJECT TOTAL	-	-	2,522	-	-	-	-	-	\$ 2,522
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	38,616	10,032	-	-	-	-	-	-	\$ 48,648
PROJECT TOTAL	38,616	10,032	-	-	-	-	-	-	\$ 48,648
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	1,308,278	288,312	-	6,740	-	-	-	-	\$ 1,603,330
0033 TEEN PARENTING PROGRAM	241,030	48,095	11,836	-	1,200	7,123	-	500	309,784
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,517	-	-	6,517
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,504	-	-	2,504
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	4,952	1,672	-	-	-	2,500	-	129	9,253
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,881	-	-	8,881
0929 OTHER HOME EC	-	-	-	-	-	1,002	-	-	1,002

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
3120 STATE VOCATIONAL ED (continued)									
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	\$ 13,893
0939 OTHER OCCUP PREPARATION	4,595	1,577	-	-	900	1,000	-	500	8,572
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	11,308	3,937	-	-	-	2,500	-	324	18,069
1022 GRAPHIC ARTS	-	-	-	-	-	5,000	-	322	5,322
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	73,250	9,867	-	-	-	8,000	-	500	91,617
2122 COUNSELING SERVICES	63,433	13,375	-	-	-	125	-	194	77,127
2134 NURSING SERVICES	41,173	10,376	-	-	-	-	-	-	51,549
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	244,292	47,395	-	-	2,800	8,520	-	852	303,859
2410 PRINCIPAL'S OFFICE	153,538	41,911	-	8,205	-	10,000	-	526	214,180
2490 OTHER SCHL ADMIN SUPPORT	4,422	596	-	-	664	-	-	-	5,682
PROJECT TOTAL	2,151,771	467,302	13,836	14,945	5,564	126,125	-	6,166	\$ 2,785,709
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	16,251	5,000	-	1,000	5,056	-	-	\$ 147,959
0093 HOMEBOUND/HOSPITAL	23,879	3,217	-	-	-	-	-	-	27,096
1700 SPECIAL EDUCATION	13,960,162	3,116,083	13,730	14,948	1,037,351	428,827	22,554	17,033	18,610,688
1710 PHYS DISABILITY	838,480	195,903	-	-	-	-	-	-	1,034,383
1720 VISUAL DISABILITY	116,350	20,499	-	-	-	-	-	-	136,849
1730 HEARING DISABILITY	659,159	156,399	-	-	-	168	-	-	815,726
1740 S.L.I.C.	-	-	-	-	-	935	-	-	935
1750 SIED SPED SPECIAL ED	-	-	-	-	-	650	-	-	650
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	398	-	-	398
1770 SPEECH/LANGUAGE DISABILITY	1,801,261	406,395	-	-	-	-	-	-	2,207,656
1780 MULTIPLE DISABILITIES	-	-	-	-	-	251	-	-	251
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	711,077	147,450	200	-	262,711	-	-	-	1,121,438
2113 SOCIAL WORK SERVICES	1,128,854	243,164	-	-	-	-	-	-	1,372,018
2139 OTHER HLTH SVCS-MEDICAID	18,445	2,453	-	-	-	-	-	-	20,898
2140 PSYCHOLOGICAL SERVICES	1,301,416	267,413	-	-	-	-	-	-	1,568,829
2153 AUDIOLOGY SERVICES	72,627	14,612	-	-	-	-	-	-	87,239
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL ED	589,095	143,107	-	-	-	-	-	780	732,982
PROJECT TOTAL	21,341,457	4,732,946	55,930	14,948	1,304,062	441,168	22,554	17,813	\$ 27,930,878
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	83,368	16,050	-	-	-	-	-	-	\$ 99,418
1909 SPELLING BEE	5,391	1,209	-	-	-	-	-	-	6,600
2237 ADMIN TAG PROGRAMS	63,424	13,409	9,000	-	-	56,540	-	-	142,373
PROJECT TOTAL	152,183	30,668	9,000	-	-	56,540	-	-	\$ 248,391
8001 LEARNING SERVICES PROJECT									
2200 INSTRUCTIONAL STAFF SPRT	-	-	275,000	-	-	-	-	-	\$ 275,000
PROJECT TOTAL	-	-	275,000	-	-	-	-	-	\$ 275,000
GRAND TOTAL	146,525,371	32,246,482	3,331,242	3,093,515	2,214,490	12,021,916	1,231,661	1,136,704	\$ 201,801,381

PROGRAM SUMMARIES

Location Budgets by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	8.310	489,786	112,283	90,721	-	-	1,129,704	390	-	\$ 1,822,884
102 RESERVES - ELEM LEVEL	5.782	345,502	73,812	7,500	-	23,500	56,085	11,725	13,600	531,724
103 IT - ELEM LEVEL	0.000	249,084	55,719	-	-	-	165,189	408,058	-	878,050
119 BEAR CREEK ELEMENTARY	25.511	1,489,682	322,513	-	15,683	1,204	81,694	1,559	1,897	1,914,232
120 BIRCH ELEMENTARY	30.961	1,589,445	364,186	-	40,311	1,732	68,959	262	2,680	2,067,575
124 COLUMBINE ELEMENTARY	39.516	2,371,856	516,855	-	25,081	1,444	76,860	265	3,902	2,996,263
127 CREST VIEW ELEMENTARY	37.247	2,332,634	489,263	-	19,042	1,947	86,717	503	906	2,931,012
130 DOUGLASS ELEMENTARY	29.097	1,755,798	378,232	1,304	12,550	1,796	83,173	1,738	2,043	2,236,634
131 SANCHEZ ELEMENTARY	29.403	1,777,626	386,218	-	18,416	1,764	67,925	821	1,692	2,254,462
132 EISENHOWER ELEMENTARY	34.107	2,146,644	456,783	-	37,171	1,524	88,542	1,752	3,273	2,735,689
134 EMERALD ELEMENTARY	36.410	2,158,133	472,812	-	19,856	1,346	79,328	2,129	4,630	2,738,234
136 FLATIRONS ELEMENTARY	22.715	1,385,047	301,566	-	24,802	1,346	50,872	-	2,930	1,766,563
138 FOOTHILL ELEMENTARY	34.642	1,951,953	430,853	-	38,671	1,553	91,755	2,037	2,100	2,518,922
141 GOLD HILL ELEMENTARY	3.128	164,498	37,745	-	2,628	84	7,462	-	229	212,646
144 HEATHERWOOD ELEMENTARY	26.870	1,732,159	363,367	874	36,928	1,331	81,162	923	4,021	2,220,765
147 JAMESTOWN ELEMENTARY	1.752	86,745	20,167	361	2,241	115	8,280	-	92	118,001
150 KOHL ELEMENTARY	33.004	2,201,120	456,270	2	18,187	1,936	78,024	1,427	1,141	2,758,107
153 LAFAYETTE ELEMENTARY	37.553	2,369,591	506,460	-	19,706	1,483	77,530	-	1,986	2,976,756
154 RYAN ELEMENTARY	34.353	2,260,157	472,124	-	19,016	3,462	61,868	-	4,129	2,820,756
156 FIRESIDE ELEMENTARY	31.356	1,984,185	422,016	-	46,759	1,625	96,162	326	708	2,551,781
157 LOUISVILLE ELEMENTARY	30.372	1,826,206	393,134	-	24,020	1,441	70,363	801	2,405	2,318,370
158 COAL CREEK ELEMENTARY	29.944	1,863,696	399,572	-	26,840	2,223	78,331	609	957	2,372,228
161 BCSIS	20.118	1,140,774	256,102	-	13,708	943	41,657	-	815	1,453,999
162 MAPLETON ELEMENTARY	0.000	-	-	-	14,000	-	16,000	-	-	30,000
164 CREEKSIDE ELEMENTARY	30.592	2,023,283	426,930	-	24,827	1,389	85,949	314	3,035	2,565,727
166 MESA ELEMENTARY	25.472	1,675,970	350,574	1,087	27,879	2,309	69,732	762	5,168	2,133,481
169 NEDERLAND ELEMENTARY	24.916	1,477,455	320,975	-	15,285	1,625	98,418	-	347	1,914,105
180 PIONEER ELEMENTARY	35.082	2,161,521	460,285	2,347	24,748	1,779	90,348	668	3,292	2,744,988
185 SUPERIOR ELEMENTARY	43.086	2,452,160	548,343	-	17,421	2,323	125,678	-	3,467	3,149,392
190 UNIVERSITY HILL ELEM	28.827	1,849,895	398,421	3,780	21,821	1,513	69,265	336	931	2,345,962
192 HIGH PEAKS ELEMENTARY	19.950	1,137,224	247,610	-	12,295	1,226	42,505	55	2,346	1,443,261
193 COMMUNITY MONTESSORI	18.551	1,138,903	246,124	-	7,021	1,486	37,479	-	1,622	1,432,635
194 WASHINGTON ELEMENTARY	0.000	-	-	-	-	-	20,000	-	-	20,000
196 WHITTIER ELEMENTARY	28.109	1,763,026	385,397	515	16,301	1,614	59,303	2,922	2,060	2,231,138
LEVEL TOTAL	836.736	51,351,758	11,072,711	108,491	643,214	69,063	3,442,319	440,382	78,404	\$ 67,206,342

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	12.030	768,425	162,967	-	-	-	682,428	-	-	\$ 1,613,820
202 RESERVES - MIDDLE LEVEL	4.323	218,285	49,442	180,700	-	27,151	2,470	-	-	478,048
203 IT - MIDDLE LEVEL	0.000	84,921	11,438	-	-	-	3,333	181,711	-	281,403
225 BROOMFIELD HEIGHTS MIDDLE	41.602	2,641,201	562,884	202	39,072	3,290	113,729	1,012	5,768	3,367,158
230 MANHATTAN MIDDLE	39.046	2,270,948	502,317	-	34,641	2,048	109,928	654	5,334	2,925,870
240 CASEY MIDDLE	35.991	2,223,525	478,546	-	32,766	3,756	81,450	1,687	8,806	2,830,536
250 CENTENNIAL MIDDLE	44.320	2,689,897	581,034	-	65,156	2,971	118,878	2,843	4,936	3,465,715
252 ANGEVINE MIDDLE	52.813	3,198,965	693,053	-	38,273	6,422	150,785	-	5,203	4,092,701
254 LOUISVILLE MIDDLE	40.616	2,448,433	526,465	-	28,111	3,867	122,669	3,162	3,688	3,136,395
260 PLATT MIDDLE	40.020	2,296,415	504,941	1,910	49,083	4,498	141,153	832	878	2,999,710
270 SOUTHERN HILLS MIDDLE	36.690	2,289,172	485,340	617	62,630	4,410	92,362	2,522	4,084	2,941,137
LEVEL TOTAL	347.451	21,130,187	4,558,427	183,429	349,732	58,413	1,619,185	194,423	38,697	\$ 28,132,493
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.180	413,648	95,457	5,000	-	-	524,915	-	360	\$ 1,039,380
302 RESERVES - SENIOR LEVEL	12.298	699,562	154,288	292,882	19,900	181,468	75,582	-	16,738	1,440,420
303 IT-HIGH SCHOOL LEVEL	0.000	154,826	20,855	-	-	-	9,333	200,850	-	385,864
310 BOULDER HIGH	121.824	7,420,832	1,568,664	14,796	107,521	21,855	355,824	7,301	10,221	9,507,014
315 BROOMFIELD HIGH	94.790	5,560,550	1,197,415	-	56,918	8,297	258,202	26,946	8,880	7,117,208
320 CENTAURUS HIGH	81.161	4,788,920	1,020,611	-	64,594	10,116	272,392	-	8,460	6,165,093
330 FAIRVIEW HIGH	116.995	6,937,986	1,471,431	14,000	79,234	11,945	391,057	5,621	12,470	8,923,744
350 NEW VISTA HIGH	27.630	1,644,780	346,295	15,920	42,370	5,710	100,295	3,685	3,176	2,162,231
360 MONARCH HIGH	96.705	5,842,252	1,246,694	1,338	35,244	7,910	270,561	15,933	16,389	7,436,321
LEVEL TOTAL	558.583	33,463,356	7,121,710	343,936	405,781	247,301	2,258,161	260,336	76,694	\$ 44,177,275
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	24.792	1,542,811	339,199	15,073	12,318	2,871	14,180	1,381	3,684	\$ 1,931,517
490 TECHNICAL ED CENTER	33.591	2,010,639	446,996	2,000	24,945	900	271,318	-	4,314	2,761,112
LEVEL TOTAL	58.383	3,553,450	786,195	17,073	37,263	3,771	285,498	1,381	7,998	\$ 4,692,629
COMBINATION SCHOOLS										
502 MONARCH K-8	53.508	3,213,873	693,997	-	56,756	4,192	194,926	249	7,201	\$ 4,171,194
503 NEDERLAND MIDDLE/SENIOR	41.125	2,344,774	514,680	-	24,016	7,481	135,762	1,100	2,170	3,029,983
504 NEDERLAND MIDDLE	0.000	17,008	2,292	-	-	-	7,508	-	-	26,808
505 ASPEN CREEK K-8	63.314	3,759,653	821,798	1,164	48,860	3,402	150,114	505	5,553	4,791,049
506 ELDORADO K-8	67.550	3,895,688	851,819	3,305	43,450	5,185	176,283	3,491	7,945	4,987,166
507 HALCYON	4.365	224,557	51,389	-	8,648	229	1,211	-	-	286,034
590 SUMMER SCHOOL	0.000	117,294	13,897	1,200	500	200	2,200	-	1,000	136,291
LEVEL TOTAL	229.862	13,572,847	2,949,872	5,669	182,230	20,689	668,004	5,345	23,869	\$ 17,428,525
CHARTER SCHOOLS										
925 SUMMIT CHARTER	2.000	79,670	23,497	-	7,000	-	29,000	-	-	\$ 139,167
932 BOULDER PREP CHARTER	1.000	60,797	13,019	-	-	-	-	-	-	73,816
952 HORIZONS K-8 CHARTER	1.600	92,279	20,156	-	-	-	-	-	-	112,435
954 JUSTICE HIGH CHARTER	1.000	56,216	12,403	-	-	-	-	-	-	68,619
956 PEAK TO PEAK CHARTER	2.100	126,408	27,169	-	-	-	-	-	-	153,577
LEVEL TOTAL	7.700	415,370	96,244	-	7,000	-	29,000	-	-	\$ 547,614

PROGRAM SUMMARIES

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
CENTRALIZED SERVICES										
XXXX PROGRAM										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	2,500	332	2,702	-	-	-	-	-	\$ 5,534
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	22,000	-	-	22,000
2321 SUPERINTENDENT	2.600	266,340	70,568	250,309	1,710	12,652	47,937	47,850	8,387	705,753
LOCATION TOTAL	2.600	268,840	70,900	253,011	1,710	12,652	69,937	47,850	8,387	\$ 733,287
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	181,267	34,077	108,500	541	4,634	9,020	1,420	2,529	\$ 341,988
LOCATION TOTAL	2.000	181,267	34,077	108,500	541	4,634	9,020	1,420	2,529	\$ 341,988
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.600	58,647	12,730	20,000	-	-	-	-	-	\$ 91,377
2315 LEGAL SERVICES	1.800	145,620	28,309	103,157	-	2,500	1,650	-	2,500	283,736
LOCATION TOTAL	2.400	204,267	41,039	123,157	-	2,500	1,650	-	2,500	\$ 375,113
605 LEARNING SERVICES										
1900 STUDENT ACTIVITIES	0.000	11,416	1,540	-	-	1,250	4,350	-	1,100	\$ 19,656
1909 SPELLING BEE	1.200	60,679	13,969	-	-	-	-	-	-	74,648
2100 SUPPORT SERVICES-STUDENTS	1.270	94,624	19,062	-	-	-	-	-	-	113,686
2200 INSTRUCTIONAL STAFF SPRT	7.200	613,540	150,855	336,309	50	7,804	31,121	-	7,900	1,147,579
2210 IMPROVEMENT INSTRUC SVCS	3.000	290,790	53,564	89,797	876	15,459	96,894	-	11,000	558,380
2211 ADMIN LEARNING SERVICES	3.000	228,687	45,283	7,985	1,500	3,042	10,375	1,275	19,500	317,647
2212 CURRICULUM DEVELOPMENT	2.500	180,302	38,728	3,000	-	2,600	5,296	-	5,318	235,244
2213 STAFF DEVELOPMENT	0.500	34,988	7,116	12,820	55,000	-	8,292	-	-	118,216
2214 EVALUATION INSTRUCT SVCS	0.000	27,948	3,743	22,500	-	2,500	2,767	-	10,000	69,458
2219 LEARNING MATERIALS CENTER	0.500	21,996	7,793	-	-	700	862	-	1,200	32,551
2223 AUDIOVISUAL SERVICES	1.600	61,875	17,995	720	10,000	250	19,998	2,700	1,063	114,601
2237 ADMIN TAG PROGRAMS	1.482	83,498	18,287	9,000	-	4,882	97,734	-	1,500	214,901
LOCATION TOTAL	22.252	1,710,343	377,935	482,131	67,426	38,487	277,689	3,975	58,581	\$ 3,016,567
606 ADMIN & OPERATIONS										
2300 ADMIN GEN SUPPORT SVCS	1.800	167,842	31,302	41,474	600	3,000	3,500	200	2,950	\$ 250,868
LOCATION TOTAL	1.800	167,842	31,302	41,474	600	3,000	3,500	200	2,950	\$ 250,868
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	0.000	-	-	20,668	-	12,500	5,500	-	3,000	\$ 41,668
2214 EVALUATION INSTRUCT SVCS	2.800	269,356	46,581	21,907	-	1,795	4,002	-	2,525	346,166
2300 ADMIN GEN SUPPORT SVCS	5.000	222,189	54,078	-	-	-	-	-	-	276,267
2814 RESEARCH/EVALUATION SVCS	5.000	263,228	59,609	119,295	1,154	12,550	15,420	2,280	6,500	480,036
LOCATION TOTAL	12.800	754,773	160,268	161,870	1,154	26,845	24,922	2,280	12,025	\$ 1,144,137
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	12,765	1,720	-	-	-	-	-	-	\$ 14,485
0033 TEEN PARENTING PROGRAM	3.000	241,030	48,095	11,836	-	1,200	7,123	-	500	309,784
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
2232 ADMIN VOC VOCATIONAL ED	3.000	244,292	47,395	-	-	2,800	8,520	-	852	303,859
2490 OTHER SCHL ADMIN SUPPORT	0.000	4,422	596	-	-	664	-	-	-	5,682
LOCATION TOTAL	6.000	502,509	97,806	11,836	-	4,664	26,153	-	1,852	\$ 644,820

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
CENTRALIZED SERVICES										
XXXX PROGRAM										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	16,251	5,000	-	1,000	5,056	-	-	\$ 147,959
0093 HOMEBOUND/HOSPITAL	0.000	23,879	3,217	-	-	-	-	-	-	27,096
1700 SPECIAL EDUCATION	9.165	964,076	188,898	13,730	13,300	617,122	53,846	22,554	16,572	1,890,098
1710 PHYS DISABILITY	14.500	838,480	195,903	-	-	-	-	-	-	1,034,383
1720 VISUAL DISABILITY	1.600	116,350	20,499	-	-	-	-	-	-	136,849
1730 HEARING DISABILITY	6.400	659,159	156,399	-	-	-	-	-	-	815,558
1770 SPEECH/LANGUAGE DISABILITY	31.200	1,801,261	406,395	-	-	-	-	-	-	2,207,656
1791 PRESCH DISABILITY CHILD	3.860	239,157	50,382	200	-	262,711	-	-	-	552,450
2113 SOCIAL WORK SERVICES	16.588	1,128,854	243,164	-	-	-	-	-	-	1,372,018
2140 PSYCHOLOGICAL SERVICES	17.950	1,301,416	267,413	-	-	-	-	-	-	1,568,829
2153 AUDIOLOGY SERVICES	1.000	72,627	14,612	-	-	-	-	-	-	87,239
2213 STAFF DEVELOPMENT	0.000	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	11.550	589,095	143,107	-	-	-	-	-	780	732,982
LOCATION TOTAL	113.813	7,855,006	1,706,240	55,930	13,300	883,833	62,902	22,554	17,352	\$ 10,617,117
616 LITERACY & LANGUAGE										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	18,790	-	-	\$ 18,790
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	17,790	-	-	17,790
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	18,790	-	-	18,790
0090 OTHER GEN EDUCATION	0.000	8,475	1,910	800	-	-	4,350	-	1,000	16,535
2200 INSTRUCTIONAL STAFF SPRT	8.650	475,108	107,466	-	3,100	9,210	1,400	-	850	597,134
2212 CURRICULUM DEVELOPMENT	0.000	3,587	482	2,031	-	825	-	-	-	6,925
2214 EVALUATION INSTRUCT SVCS	0.500	20,293	5,142	4,000	-	-	3,803	-	-	33,238
LOCATION TOTAL	9.150	507,463	115,000	6,831	3,100	10,035	64,923	-	1,850	\$ 709,202
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	6,194	-	-	\$ 6,194
0090 OTHER GEN EDUCATION	0.000	28,117	4,184	-	-	-	225	-	25	32,551
2100 SUPPORT SERVICES-STUDENTS	0.000	-	-	156,215	-	-	-	-	-	156,215
2113 SOCIAL WORK SERVICES	0.000	79,202	23,949	-	-	-	2,000	-	-	105,151
2300 ADMIN GEN SUPPORT SVCS	3.000	279,099	52,435	-	179	8,284	3,961	1,000	2,057	347,015
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	13,558	1,827	8,195	650	-	12,430	15,482	1,083	53,225
LOCATION TOTAL	3.000	399,976	82,395	164,410	829	8,284	24,810	16,482	3,165	\$ 700,351
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	22,810	3,568	-	2,792	-	25	-	25	\$ 29,220
1000 INDUST ARTS/TECHNOLOGY ED	0.000	-	-	-	-	-	1,000	-	-	1,000
2119 OTHER ATTND/SOCIAL WORK	1.000	50,285	11,603	-	-	-	-	-	-	61,888
2122 COUNSELING SERVICES	0.000	-	-	-	-	2,067	603	-	298	2,968
2300 ADMIN GEN SUPPORT SVCS	3.000	210,134	42,795	8,700	500	9,407	6,870	1,000	2,500	281,906
2319 OTHER BOE SERVICES	0.000	-	-	-	-	2,400	100	-	200	2,700
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	7,559	1,827	9,944	650	-	9,930	7,482	4,511	41,903
LOCATION TOTAL	4.000	290,788	59,793	18,644	3,942	13,874	18,528	8,482	7,534	\$ 421,585

PROGRAM SUMMARIES

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
CENTRALIZED SERVICES										
XXXX PROGRAM										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	8,500	-	25,745	7,251	-	26,009	\$ 67,505
2312 BOE SECTRY BOARD OF EDUC	0.400	27,401	5,623	-	-	-	-	-	-	33,024
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	27,401	5,623	121,950	-	27,349	7,251	-	26,009	\$ 215,583
635 DISTRICT-WIDE INSTRUCTION										
0093 HOMEBOUND/HOSPITAL	0.000	20,720	2,790	-	-	-	-	-	-	\$ 23,510
1900 STUDENT ACTIVITIES	0.000	1,616	217	-	-	-	-	-	-	1,833
2100 SUPPORT SERVICES-STUDENTS	1.000	84,664	16,235	-	-	-	45,000	-	-	145,899
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2490 OTHER SCHL ADMIN SUPPORT	0.000	2,214	295	-	-	-	-	-	-	2,509
2600 MAINTENANCE & OPERATIONS	0.875	25,192	7,621	-	950	-	-	-	-	33,763
LOCATION TOTAL	1.875	134,406	27,158	-	950	43,975	45,000	-	-	\$ 251,489
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	91,948	-	\$ 91,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	1.500	125,025	24,045	-	120	4,750	300	330	240	154,810
2811 PLANNING SERVICES	2.000	158,006	30,943	19,776	450	4,650	15,978	3,000	3,250	236,053
LOCATION TOTAL	3.500	283,031	54,988	19,776	570	9,400	16,278	95,278	3,684	\$ 483,005
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	54.250	3,007,790	667,985	-	49,265	24,880	544,329	3,420	49,276	\$ 4,346,945
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	4.250	293,464	60,460	-	-	-	-	-	-	353,924
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	58.500	3,301,254	728,445	2,000	51,265	24,880	547,329	3,420	49,276	\$ 4,707,869
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	2,993	-	\$ 2,993
2620 ENVIRONMENTAL SERVICES	5.300	272,350	62,285	21,783	208,965	7,200	3,936	4,000	-	580,519
LOCATION TOTAL	5.300	272,350	62,285	21,783	208,965	7,200	3,936	6,993	-	\$ 583,512
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	183,750	-	-	\$ 183,750
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	6,000	-	-	6,000
LOCATION TOTAL	0.000	-	-	-	-	-	189,750	-	-	\$ 189,750
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	3.000	198,291	41,199	11,721	500	17,556	6,500	3,800	15,527	\$ 295,094
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	6,500	2,100	-	-	8,600
LOCATION TOTAL	3.000	198,291	41,199	11,721	500	24,056	8,600	3,800	15,527	\$ 303,694

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
CENTRALIZED SERVICES										
XXXX PROGRAM										
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	59,238	12,810	-	-	1,140	9,250	-	-	\$ 82,438
LOCATION TOTAL	0.750	59,238	12,810	-	-	1,140	9,250	-	-	\$ 82,438
687 HUMAN RESOURCES										
2213 STAFF DEVELOPMENT	0.000	-	142,512	-	-	-	-	-	-	\$ 142,512
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,313	6,576	-	-	500	-	4,000	22,259
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	13,000	-	-	-	-	13,000
2830 HUMAN RESOURCES	13.400	823,190	177,610	132,972	1,940	19,403	35,410	1,035	16,250	1,207,810
2832 RECRUITMENT/PLACEMENT SVC	0.500	20,886	5,229	-	-	9,280	-	-	-	35,395
2835 EMPLOYEE INSURANCE SVCS	0.000	1,500	203	9,000	-	350	300	50	1,150	12,553
2839 HORIZONTALS/RECLASS/BVEA	0.000	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
LOCATION TOTAL	13.900	855,446	326,867	148,548	14,940	131,033	36,210	1,085	21,400	\$ 1,535,529
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	7.000	441,093	92,690	2,280	642	2,982	2,152	100	7,750	\$ 549,689
LOCATION TOTAL	7.000	441,093	92,690	2,280	642	2,982	2,152	100	7,750	\$ 549,689
689 INFORMATION TECHNOLOGY										
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	-	5,500	-	-	\$ 5,500
2220 MEDIA SUPPORT SERVICES	2.000	189,190	35,139	1,500	-	6,146	9,791	7,000	1,746	250,512
2222 LIBRARY SUPPORT SVCS	2.000	92,965	17,352	-	-	-	5,085	-	-	115,402
2226 INTERNET SUPPORT	0.000	-	-	-	10,000	-	-	-	-	10,000
2820 COMMUNICATION SERVICES	1.000	61,384	13,098	-	-	-	-	-	-	74,482
2840 INFORMATION SYSTEMS SVCS	22.000	1,536,045	312,632	68,925	351,286	12,493	601,111	68,550	6,715	2,957,757
LOCATION TOTAL	27.000	1,879,584	378,221	70,425	361,286	18,639	621,487	75,550	8,461	\$ 3,413,653
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2516 FINANCIAL ACCOUNTING SVCS	11.850	641,386	144,199	55,300	-	24,652	11,100	900	2,197	879,734
LOCATION TOTAL	11.850	641,386	144,199	55,300	-	24,652	11,600	900	2,197	\$ 880,234
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	261,902	54,599	227	205	3,139	4,535	927	1,767	\$ 327,301
LOCATION TOTAL	4.000	261,902	54,599	227	205	3,139	4,535	927	1,767	\$ 327,301
698 HEALTH SERVICES										
2134 NURSING SERVICES	10.000	522,184	119,604	3,300	4,000	6,400	7,765	600	2,710	\$ 666,563
2139 OTHER HLTH SVCS-MEDICAID	1.800	149,824	38,503	94,767	-	10,000	11,500	20,000	500	325,094
2200 INSTRUCTIONAL STAFF SPRT	0.000	29,187	6,347	500	-	-	1,500	-	6,405	43,939
LOCATION TOTAL	11.800	701,195	164,454	98,567	4,000	16,400	20,765	20,600	9,615	\$ 1,035,596
LEVEL TOTAL	328.690	21,899,651	4,870,293	1,980,371	735,925	1,343,653	2,108,177	311,896	264,411	\$ 33,514,377

PROGRAM SUMMARIES

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2007-08 REVISED BUDGET
SERVICE CENTERS										
XXXX PROGRAM										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	9.500	440,535	107,229	3,273	13,000	850	3,100	450	19,065	\$ 587,502
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2550 MAIL ROOM SERVICES	0.000	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
LOCATION TOTAL	9.500	440,535	107,229	3,273	23,000	850	11,942	450	1,065	\$ 588,344
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	193,960	50,279	-	28,400	30	118,940	10,098	(302,439)	\$ 99,268
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	336	-	500	420	2,127	-	1,090	6,973
LOCATION TOTAL	4.550	196,460	50,615	-	28,900	450	121,067	10,098	(301,349)	\$ 106,241
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	62,868	13,299	57,000	613,470	30,300	-	7,350	-	\$ 784,287
LOCATION TOTAL	1.000	62,868	13,299	57,000	613,470	30,300	-	7,350	-	\$ 784,287
LEVEL TOTAL	15.050	699,863	171,143	60,273	665,370	31,600	133,009	17,898	(300,284)	\$ 1,478,872
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	(1,393,642)	(687,725)	-	-	-	-	-	-	\$ (2,081,367)
808 SCHOOL ALLOCATIONS	0.000	279,399	1,004,002	165,000	-	420,000	825,000	-	-	2,693,401
809 DISTRICT ALLOCATIONS	7.000	1,412,106	263,914	467,000	-	20,000	431,000	-	946,915	3,540,935
LEVEL TOTAL	7.000	297,863	580,191	632,000	-	440,000	1,256,000	-	946,915	\$ 4,152,969
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	-	-	6,000	-	-	\$ 6,000
971 EDUCATION CENTER BUILDING	4.000	141,026	39,696	-	15,000	-	161,063	-	-	356,785
972 PADDOCK CENTER BUILDING	0.000	-	-	-	27,000	-	26,000	-	-	53,000
976 BURKE SCHOOL BUILDING	0.000	-	-	-	25,000	-	29,500	-	-	54,500
LEVEL TOTAL	4.000	141,026	39,696	-	67,000	-	222,563	-	-	\$ 470,285
GRAND TOTAL	2,393.455	146,525,371	32,246,482	3,331,242	3,093,515	2,214,490	12,021,916	1,231,661	1,136,704	\$ 201,801,381

General Operating Fund School Budgets

Elementary Level

BEAR CREEK ELEMENTARY				BIRCH ELEMENTARY			
	Staff	Total Budget \$1,914,232 non-SRA	SRA	Staff	Total Budget \$2,067,575 non-SRA	SRA	
Utilities:	-	\$ 63,000	\$ -	-	\$ 75,000	\$ -	
Regular Education:	17.636	1,245,151	34,436	21.090	1,290,829	36,558	
Special Education:	2.000	223,396	520	2.620	212,681	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	-	-	1.000	49,612	-	
Extra Curricular Education:	-	4,786	-	-	5,156	-	
Talented & Gifted:	-	7,010	-	-	8,224	-	
Library Services:	1.000	49,612	384	1.000	75,335	157	
School Administration:	3.000	189,184	989	3.251	204,542	-	
Maintenance:	1.875	78,100	3,256	2.000	85,914	5,220	
Health Room:	-	12,556	-	-	14,140	-	
Curriculum/Staff Development:	-	1,126	726	-	1,126	2,976	
Student Support Services:	-	-	-	-	-	105	
TOTALS:	25.511	\$ 1,873,921	\$ 40,311	30.961	\$ 2,022,559	\$ 45,016	
COLUMBINE ELEMENTARY				CREST VIEW ELEMENTARY			
	Staff	Total Budget \$2,996,263 non-SRA	SRA	Staff	Total Budget \$2,931,012 non-SRA	SRA	
Utilities:	-	\$ 55,000	\$ -	-	\$ 60,000	\$ -	
Regular Education:	24.001	1,689,076	42,657	25.872	1,936,439	40,103	
Special Education:	2.240	190,878	-	2.000	255,391	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	5.000	468,394	-	2.500	181,595	-	
Extra Curricular Education:	-	5,156	-	-	5,522	-	
Talented & Gifted:	0.700	57,558	812	-	7,059	-	
Library Services:	1.500	88,123	-	1.000	76,045	3,521	
School Administration:	3.325	218,072	4,168	3.500	238,226	2,514	
Maintenance:	2.250	90,873	6,988	2.375	104,300	4,025	
Health Room:	-	14,140	-	-	14,140	-	
Curriculum/Staff Development:	-	41,796	1,283	-	1,126	1,006	
Student Support Services:	0.500	21,289	-	-	-	-	
TOTALS:	39.516	\$ 2,940,355	\$ 55,908	37.247	\$ 2,879,843	\$ 51,169	
DOUGLASS ELEMENTARY				SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,236,634 non-SRA	SRA	Staff	Total Budget \$2,254,462 non-SRA	SRA	
Utilities:	-	\$ 61,000	\$ -	-	\$ 54,000	\$ -	
Regular Education:	21.847	1,625,298	37,892	19.353	1,373,058	28,970	
Special Education:	1.000	103,380	739	1.500	191,886	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	-	-	2.300	184,079	-	
Extra Curricular Education:	-	5,156	-	-	4,417	-	
Talented & Gifted:	-	7,080	-	-	4,158	1,977	
Library Services:	1.000	79,898	-	1.250	52,099	-	
School Administration:	3.250	206,744	2,596	3.000	206,212	4,102	
Maintenance:	2.000	86,979	1,564	2.000	88,788	2,716	
Health Room:	-	14,140	-	-	12,556	-	
Curriculum/Staff Development:	-	1,126	3,042	-	44,801	510	
Student Support Services:	-	-	-	-	-	133	
TOTALS:	29.097	\$ 2,190,801	\$ 45,833	29.403	\$ 2,216,054	\$ 38,408	

General Operating Fund School Budgets (continued)

Elementary Level (continued)

EISENHOWER ELEMENTARY				EMERALD ELEMENTARY			
	Staff	Total Budget \$2,735,689 non-SRA	SRA		Staff	Total Budget \$2,738,234 non-SRA	SRA
Utilities:	-	\$ 89,000	\$ -		-	\$ 62,000	\$ -
Regular Education:	22.932	1,737,160	39,308		23.895	1,763,780	43,887
Special Education:	2.750	321,491	-		2.440	187,603	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	1.800	135,428	-		3.000	199,087	-
Extra Curricular Education:	-	5,156	-		-	5,156	-
Talented & Gifted:	-	8,598	-		-	6,385	-
Library Services:	1.000	56,641	-		1.500	74,887	-
School Administration:	3.250	214,813	2,029		3.200	225,666	213
Maintenance:	2.375	104,399	4,887		2.375	106,587	6,385
Health Room:	-	14,140	-		-	14,140	-
Curriculum/Staff Development:	-	1,126	1,287		-	41,437	1,021
Student Support Services:	-	-	226		-	-	-
TOTALS:	34.107	\$ 2,687,952	\$ 47,737		36.410	\$ 2,686,728	\$ 51,506

FLATIRONS ELEMENTARY				FOOTHILL ELEMENTARY			
	Staff	Total Budget \$1,766,563 non-SRA	SRA		Staff	Total Budget \$2,518,922 non-SRA	SRA
Utilities:	-	\$ 46,000	\$ -		-	\$ 85,000	\$ -
Regular Education:	15.415	1,175,317	32,296		25.542	1,718,860	43,854
Special Education:	2.300	188,085	-		1.600	230,113	136
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	4,786	-		-	5,892	-
Talented & Gifted:	-	6,169	-		-	8,424	-
Library Services:	0.500	39,859	-		1.000	71,971	-
School Administration:	3.000	187,094	1,629		3.500	205,953	4,474
Maintenance:	1.500	67,868	2,661		2.500	104,177	2,966
Health Room:	-	12,556	-		-	15,697	-
Curriculum/Staff Development:	-	1,126	976		-	1,126	1,137
Student Support Services:	-	-	141		0.500	18,874	268
TOTALS:	22.715	\$ 1,728,860	\$ 37,703		34.642	\$ 2,466,087	\$ 52,835

GOLD HILL ELEMENTARY				HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$212,646 non-SRA	SRA		Staff	Total Budget \$2,220,765 non-SRA	SRA
Utilities:	-	\$ 6,500	\$ -		-	\$ 94,000	\$ -
Regular Education:	2.353	148,077	3,466		17.620	1,325,971	28,835
Special Education:	0.300	24,934	-		3.000	366,012	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	2,944	-		-	4,786	-
Talented & Gifted:	-	869	-		-	5,791	-
Library Services:	-	-	373		1.000	70,065	-
School Administration:	0.225	11,596	-		3.125	210,178	486
Maintenance:	0.250	10,760	278		2.125	93,698	4,803
Health Room:	-	2,260	-		-	14,140	-
Curriculum/Staff Development:	-	225	364		-	1,126	874
Student Support Services:	-	-	-		-	-	-
TOTALS:	3.128	\$ 208,165	\$ 4,481		26.870	\$ 2,185,767	\$ 34,998

General Operating Fund School Budgets (continued)

Elementary Level (continued)

JAMESTOWN ELEMENTARY				KOHL ELEMENTARY			
	Staff	Total Budget \$118,001 non-SRA	SRA		Total Budget \$2,758,107 non-SRA	SRA	
Utilities:	-	\$ 8,000	\$ -	-	\$ 59,000	\$ -	-
Regular Education:	1.177	64,204	3,037	22.801	1,767,633	42,786	-
Special Education:	0.100	8,257	-	3.328	448,709	761	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-	-
Extra Curricular Education:	-	2,944	-	-	5,522	-	-
Talented & Gifted:	-	737	-	-	7,953	-	-
Library Services:	-	-	-	1.000	88,123	1	-
School Administration:	0.225	12,252	90	3.500	213,272	288	-
Maintenance:	0.250	15,338	230	2.375	103,748	5,042	-
Health Room:	-	2,235	-	-	14,140	-	-
Curriculum/Staff Development:	-	225	452	-	1,126	2	-
Student Support Services:	-	-	-	-	-	1	-
TOTALS:	1.752	\$ 114,192	\$ 3,809	33.004	\$ 2,709,226	\$ 48,881	

LAFAYETTE ELEMENTARY				RYAN ELEMENTARY			
	Staff	Total Budget \$2,976,756 non-SRA	SRA		Total Budget \$2,820,756 non-SRA	SRA	
Utilities:	-	\$ 58,000	\$ -	-	\$ 42,000	\$ -	-
Regular Education:	24.202	1,701,769	42,325	21.853	1,764,591	42,707	-
Special Education:	4.226	550,925	-	4.000	385,021	623	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.300	85,393	-	1.000	62,474	208	-
Extra Curricular Education:	-	5,156	-	-	5,156	-	-
Talented & Gifted:	1.000	82,402	-	1.000	90,112	-	-
Library Services:	1.250	93,768	-	1.000	93,768	-	-
School Administration:	3.325	221,812	-	3.375	220,616	1,627	-
Maintenance:	2.250	96,374	1,766	2.125	92,753	2,589	-
Health Room:	-	14,140	-	-	14,140	-	-
Curriculum/Staff Development:	-	21,758	943	-	1,126	1,245	-
Student Support Services:	-	-	225	-	-	-	-
TOTALS:	37.553	\$ 2,931,497	\$ 45,259	34.353	\$ 2,771,757	\$ 48,999	

FIRESIDE ELEMENTARY				LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$2,551,781 non-SRA	SRA		Total Budget \$2,318,370 non-SRA	SRA	
Utilities:	-	\$ 109,000	\$ -	-	\$ 58,000	\$ -	-
Regular Education:	20.901	1,614,579	38,738	20.829	1,443,444	37,446	-
Special Education:	1.930	222,719	-	3.168	367,664	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.900	135,171	-	-	-	-	-
Extra Curricular Education:	-	5,156	-	-	5,156	-	-
Talented & Gifted:	-	9,177	-	-	6,634	-	-
Library Services:	1.000	90,628	980	1.000	82,964	-	-
School Administration:	3.250	204,472	275	3.125	198,803	1,001	-
Maintenance:	2.375	101,251	3,160	2.250	95,063	4,909	-
Health Room:	-	14,140	-	-	14,140	-	-
Curriculum/Staff Development:	-	1,126	1,209	-	1,126	2,020	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	31.356	\$ 2,507,419	\$ 44,362	30.372	\$ 2,272,994	\$ 45,376	

General Operating Fund School Budgets (continued)**Elementary Level (continued)**

COAL CREEK ELEMENTARY				INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,372,228 non-SRA	SRA		Total Budget \$1,453,999 non-SRA	SRA	
Utilities:	-	\$ 67,000	\$ -	-	\$ 25,000	\$ -	-
Regular Education:	22.944	1,788,003	37,260	14.143	958,331	25,680	-
Special Education:	0.500	62,713	-	1.600	144,048	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	0.500	24,805	-	-
Extra Curricular Education:	-	5,156	-	-	4,417	-	-
Talented & Gifted:	-	7,212	-	-	4,870	-	-
Library Services:	1.000	60,116	-	0.500	44,210	-	-
School Administration:	3.250	224,784	3,148	1.750	132,994	3,106	-
Maintenance:	2.250	98,241	2,719	1.125	48,741	3,307	-
Health Room:	-	14,140	-	-	12,556	-	-
Curriculum/Staff Development:	-	1,126	610	-	1,126	1,934	-
Student Support Services:	-	-	-	0.500	18,874	-	-
TOTALS:	29.944	\$ 2,328,491	\$ 43,737	20.118	\$ 1,419,972	\$ 34,027	
CREEKSIDE ELEMENTARY				MESA ELEMENTARY			
	Staff	Total Budget \$2,565,727 non-SRA	SRA		Total Budget \$2,133,481 non-SRA	SRA	
Utilities:	-	\$ 74,000	\$ -	-	\$ 66,000	\$ -	-
Regular Education:	18.687	1,409,316	32,442	17.597	1,384,201	36,237	-
Special Education:	2.930	440,552	-	2.000	225,095	923	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	2.600	188,089	-	-	-	-	-
Extra Curricular Education:	-	4,786	-	-	5,156	-	-
Talented & Gifted:	-	5,213	154	-	6,160	-	-
Library Services:	1.250	41,218	3,139	1.000	90,628	-	-
School Administration:	3.000	206,917	2,925	3.000	217,103	1,250	-
Maintenance:	2.125	97,491	4,389	1.875	81,327	2,884	-
Health Room:	-	12,556	-	-	14,140	-	-
Curriculum/Staff Development:	-	41,437	999	-	1,126	1,087	-
Student Support Services:	-	-	104	-	-	164	-
TOTALS:	30.592	\$ 2,521,575	\$ 44,152	25.472	\$ 2,090,936	\$ 42,545	
NEDERLAND ELEMENTARY				PIONEER ELEMENTARY			
	Staff	Total Budget \$1,914,105 non-SRA	SRA		Total Budget \$2,744,988 non-SRA	SRA	
Utilities:	-	\$ 81,000	\$ -	-	\$ 73,000	\$ -	-
Regular Education:	15.481	1,128,865	32,153	24.272	1,734,848	41,948	-
Special Education:	3.360	305,607	-	1.360	130,868	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	0.200	15,552	-	1.500	262,670	-	-
Extra Curricular Education:	-	4,786	-	-	5,156	-	-
Talented & Gifted:	-	5,374	-	-	6,239	-	-
Library Services:	0.500	26,337	-	2.000	69,465	-	-
School Administration:	3.125	191,014	2,031	3.325	202,029	5,011	-
Maintenance:	2.250	102,198	3,500	2.625	110,833	4,946	-
Health Room:	-	12,556	-	-	14,140	-	-
Curriculum/Staff Development:	-	1,126	2,006	-	82,873	614	-
Student Support Services:	-	-	-	-	-	348	-
TOTALS:	24.916	\$ 1,874,415	\$ 39,690	35.082	\$ 2,692,121	\$ 52,867	

General Operating Fund School Budgets (continued)

Elementary Level (continued)

	SUPERIOR ELEMENTARY			UNIVERSITY HILL ELEMENTARY		
	Staff	Total Budget \$3,149,392 non-SRA	SRA	Staff	Total Budget \$2,345,962 non-SRA	SRA
Utilities:	-	\$ 90,000	\$ -	-	\$ 64,000	\$ -
Regular Education:	32.586	2,234,820	50,980	17.457	1,295,344	30,419
Special Education:	2.000	194,076	-	2.620	247,585	-
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	-	-	-	1.500	236,881	-
Extra Curricular Education:	-	6,628	-	-	4,417	-
Talented & Gifted:	-	14,321	-	-	4,371	-
Library Services:	1.000	75,335	-	1.750	58,628	-
School Administration:	4.750	333,898	5,235	3.250	208,162	3,614
Maintenance:	2.750	120,674	4,947	2.250	98,738	2,602
Health Room:	-	15,697	-	-	12,556	-
Curriculum/Staff Development:	-	1,576	1,200	-	77,972	588
Student Support Services:	-	-	5	-	-	85
TOTALS:	43.086	\$ 3,087,025	\$ 62,367	28.827	\$ 2,308,654	\$ 37,308

	HIGH PEAKS ELEMENTARY			COMMUNITY MONTESSORI		
	Staff	Total Budget \$1,443,261 non-SRA	SRA	Staff	Total Budget \$1,432,635 non-SRA	SRA
Utilities:	-	\$ 24,000	\$ -	-	\$ 22,000	\$ -
Regular Education:	13.850	926,470	28,226	11.476	898,147	23,221
Special Education:	0.930	122,145	-	1.000	88,423	-
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	0.170	13,785	-	0.700	50,317	-
Extra Curricular Education:	-	4,417	-	-	4,051	-
Talented & Gifted:	-	5,055	-	-	5,057	-
Library Services:	0.500	44,210	1,658	0.500	41,111	-
School Administration:	2.875	182,397	3,757	2.750	187,829	2,125
Maintenance:	1.125	51,289	3,296	1.625	75,389	1,729
Health Room:	-	12,556	-	-	12,556	-
Curriculum/Staff Development:	-	1,126	-	-	1,126	2,761
Student Support Services:	0.500	18,874	-	0.500	16,793	-
TOTALS:	19.950	\$ 1,406,324	\$ 36,937	18.551	\$ 1,402,799	\$ 29,836

	WHITTIER ELEMENTARY		
	Staff	Total Budget \$2,231,138 non-SRA	SRA
Utilities:	-	\$ 43,000	\$ -
Regular Education:	18.659	1,458,033	39,480
Special Education:	2.000	210,705	368
Vocational Education:	-	-	-
English as a Second Language:	2.200	128,293	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	-	5,579	-
Library Services:	0.750	52,353	-
School Administration:	3.000	205,338	52
Maintenance:	1.500	65,482	2,647
Health Room:	-	12,556	-
Curriculum/Staff Development:	-	1,126	1,340
Student Support Services:	-	-	-
TOTALS:	28.109	\$ 2,187,251	\$ 43,887

General Operating Fund School Budgets (continued)

Middle Level

BROOMFIELD HEIGHTS MIDDLE				MANHATTAN MIDDLE			
	Staff	Total Budget \$3,367,158 non-SRA	SRA		Staff	Total Budget \$2,925,870 non-SRA	SRA
Utilities:	-	\$ 113,000	\$ -		-	\$ 99,000	\$ -
Regular Education:	26.490	1,948,233	40,128		20.976	1,499,145	41,102
Special Education:	2.000	324,803	1,214		5.000	425,798	733
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	1.000	81,521	1,012		1.670	130,579	813
Extra Curricular Education:	-	32,064	-		-	28,880	-
Talented & Gifted:	-	5,897	456		-	4,817	-
Library Services:	1.500	70,065	4,554		1.500	61,427	6,733
School Administration:	4.750	339,016	1,417		5.500	349,963	-
Maintenance:	3.625	158,462	7,084		3.000	130,205	5,968
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	35,271	1,641		-	37,082	1,188
Student Support Services:	2.237	200,308	1,012		1.400	101,893	544
TOTALS:	41.602	\$ 3,308,640	\$ 58,518		39.046	\$ 2,868,789	\$ 57,081
CASEY MIDDLE				CENTENNIAL MIDDLE			
	Staff	Total Budget \$2,830,536 non-SRA	SRA		Staff	Total Budget \$3,465,715 non-SRA	SRA
Utilities:	-	\$ 86,000	\$ -		-	\$ 134,000	\$ -
Regular Education:	19.344	1,433,654	33,103		28.560	2,119,724	42,226
Special Education:	3.500	279,779	594		3.000	229,449	839
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	2.670	249,974	1,222		1.260	107,156	325
Extra Curricular Education:	-	22,879	-		-	34,052	-
Talented & Gifted:	0.600	54,706	73		-	6,397	2,107
Library Services:	1.000	40,284	2,098		1.000	85,432	7,035
School Administration:	4.500	333,907	-		5.500	358,614	4,497
Maintenance:	2.750	123,565	4,151		3.000	129,790	5,713
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	44,208	1,668		-	2,025	1,806
Student Support Services:	1.627	117,636	1,035		2.000	192,985	1,543
TOTALS:	35.991	\$ 2,786,592	\$ 43,944		44.320	\$ 3,399,624	\$ 66,091
ANGEVINE MIDDLE				LOUISVILLE MIDDLE			
	Staff	Total Budget \$4,092,701 non-SRA	SRA		Staff	Total Budget \$3,136,395 non-SRA	SRA
Utilities:	-	\$ 136,000	\$ -		-	\$ 104,000	\$ -
Regular Education:	28.458	1,948,755	45,754		26.050	1,822,927	48,047
Special Education:	4.900	509,718	1		3.670	384,650	727
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	3.580	311,062	-		-	-	290
Extra Curricular Education:	-	32,461	-		-	33,654	-
Talented & Gifted:	1.000	87,824	-		-	6,343	-
Library Services:	1.500	93,768	1		1.000	84,085	4,448
School Administration:	7.000	499,581	13,005		5.000	360,933	-
Maintenance:	3.875	159,251	8,672		3.000	131,866	6,955
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	38,223	-		-	2,025	1,065
Student Support Services:	2.500	208,624	1		1.896	143,326	1,054
TOTALS:	52.813	\$ 4,025,267	\$ 67,434		40.616	\$ 3,073,809	\$ 62,586

General Operating Fund School Budgets (continued)

Middle Level (Continued)

	PLATT MIDDLE			SOUTHERN HILLS MIDDLE		
	Staff	Total Budget \$2,999,710 non-SRA	SRA	Staff	Total Budget \$2,941,137 non-SRA	SRA
Utilities:	-	\$ 144,000	\$ -	-	\$ 111,000	\$ -
Regular Education:	26.910	1,888,142	44,241	22.690	1,614,367	45,079
Special Education:	2.000	174,825	795	4.000	470,372	874
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-
Extra Curricular Education:	-	32,859	-	-	30,074	-
Talented & Gifted:	-	6,054	1,910	-	5,160	-
Library Services:	1.000	67,073	737	1.000	84,085	4,862
School Administration:	4.750	345,353	-	4.750	323,883	-
Maintenance:	3.750	165,937	5,685	2.750	118,096	6,467
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	2,025	2,120	-	2,025	917
Student Support Services:	1.610	117,424	530	1.500	123,426	450
TOTALS:	40.020	\$ 2,943,692	\$ 56,018	36.690	\$ 2,882,488	\$ 58,649

General Operating Fund School Budgets (continued)

High School

BOULDER HIGH SCHOOL				BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$9,507,014 non-SRA	SRA	Staff	Total Budget \$7,117,208 non-SRA	SRA	
Utilities:	-	\$ 334,000	\$ -	-	\$ 215,000	\$ -	
Regular Education:	81.029	5,831,262	166,672	64.090	4,507,173	125,774	
Special Education:	8.000	896,016	1,598	6.400	632,290	1,833	
Vocational Education:	0.800	56,624	-	0.600	39,906	4,364	
English as a Second Language:	3.120	298,019	796	1.000	96,432	-	
Extra Curricular Education:	-	125,613	-	-	115,835	-	
Talented & Gifted:	0.800	71,160	-	0.200	20,093	-	
Library Services:	2.000	94,365	2,434	1.800	106,083	-	
School Administration:	12.750	797,420	12,384	9.750	658,822	6,270	
Maintenance:	8.125	358,077	9,734	7.250	297,283	11,461	
Health Room:	-	-	-	-	-	-	
Curriculum/Staff Development:	-	3,151	5,354	-	3,151	1,796	
Student Support Services:	5.200	441,940	395	3.700	270,950	2,692	
TOTALS:	121.824	\$ 9,307,647	\$ 199,367	94.790	\$ 6,963,018	\$ 154,190	

CENTAURUS HIGH SCHOOL				FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$6,165,093 non-SRA	SRA	Staff	Total Budget \$8,923,744 non-SRA	SRA	
Utilities:	-	\$ 236,000	\$ -	-	\$ 335,000	\$ -	
Regular Education:	51.489	3,513,577	99,339	81.570	5,803,133	150,313	
Special Education:	4.800	553,362	2,926	5.200	626,389	2,862	
Vocational Education:	0.400	26,184	6,056	0.600	30,686	-	
English as a Second Language:	2.000	181,940	1,810	1.000	102,751	-	
Extra Curricular Education:	-	106,055	428	-	128,058	-	
Talented & Gifted:	1.200	95,118	3,627	0.200	24,702	7,258	
Library Services:	1.800	116,839	-	2.000	117,309	-	
School Administration:	9.297	653,869	4,635	12.750	825,964	13,899	
Maintenance:	6.375	277,952	9,020	8.375	364,427	14,821	
Health Room:	-	-	-	-	-	-	
Curriculum/Staff Development:	-	3,151	1,002	-	3,151	2,555	
Student Support Services:	3.800	270,592	1,611	5.300	366,889	3,577	
TOTALS:	81.161	\$ 6,034,639	\$ 130,454	116.995	\$ 8,728,459	\$ 195,285	

NEW VISTA HIGH SCHOOL				MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,162,231 non-SRA	SRA	Staff	Total Budget \$7,436,321 non-SRA	SRA	
Utilities:	-	\$ 101,000	\$ -	-	\$ 194,000	\$ -	
Regular Education:	15.090	1,068,039	50,687	66.680	4,859,457	132,714	
Special Education:	2.600	221,435	314	4.455	483,524	1,467	
Vocational Education:	-	-	-	0.600	48,161	8,484	
English as a Second Language:	0.200	16,113	104	0.970	67,621	-	
Extra Curricular Education:	-	64,497	-	-	118,279	-	
Talented & Gifted:	0.200	15,793	-	0.200	20,480	484	
Library Services:	1.375	72,084	-	1.800	100,500	2,153	
School Administration:	4.665	357,901	1,977	11.000	770,384	7,155	
Maintenance:	2.500	107,122	2,714	7.500	322,664	8,231	
Health Room:	-	-	-	-	-	-	
Curriculum/Staff Development:	-	1,689	759	-	3,151	1,338	
Student Support Services:	1.000	79,412	591	3.500	284,997	1,077	
TOTALS:	27.630	\$ 2,105,085	\$ 57,146	96.705	\$ 7,273,218	\$ 163,103	

General Operating Fund School Budgets (continued)**High School (continued)**

	ARAPAHOE RIDGE HIGH SCH			TECHNICAL EDUCATION CNTR		
	Staff	Total Budget \$1,931,517 non-SRA	SRA	Staff	Total Budget \$2,761,112 non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ 194,000	\$ -
Regular Education:	13.050	960,172	30,853	-	-	-
Special Education:	2.000	180,920	457	5.000	487,469	-
Vocational Education:	-	-	-	23.466	1,856,233	-
English as a Second Language:	3.400	269,770	93	-	-	-
Extra Curricular Education:	-	24,027	-	-	-	-
Talented & Gifted:	-	1,433	-	-	-	-
Library Services:	0.875	48,399	-	-	-	-
School Administration:	4.417	323,597	2,038	-	-	-
Maintenance:	-	-	2,762	5.125	223,410	-
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	1,689	736	-	-	-
Student Support Services:	1.050	84,203	368	-	-	-
TOTALS:	24.792	\$ 1,894,210	\$ 37,307	33.591	\$ 2,761,112	\$ -

General Operating Fund School Budgets (continued)**K-8, Middle/Senior**

MONARCH K-8 SCHOOL				NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$4,171,194 non-SRA	SRA		Staff	Total Budget \$3,056,791 non-SRA	SRA
Utilities:	-	\$ 190,000	\$ -		-	\$ 107,000	\$ -
Regular Education:	36.758	2,669,802	55,789		25.480	1,670,117	62,789
Special Education:	3.500	334,096	682		4.340	370,983	1,357
Vocational Education:	-	-	-		0.200	13,892	-
English as a Second Language:	-	-	-		0.200	15,236	-
Extra Curricular Education:	-	34,860	-		-	103,355	-
Talented & Gifted:	-	12,841	683		0.200	15,323	250
Library Services:	1.000	75,708	6,427		1.375	95,644	-
School Administration:	7.000	467,139	6,986		5.500	390,128	1,500
Maintenance:	3.750	159,261	5,475		2.750	118,637	6,482
Health Room:	-	12,556	-		-	-	-
Curriculum/Staff Development:	-	2,251	2,001		-	1,689	2,519
Student Support Services:	1.500	134,203	434		1.080	79,610	280
TOTALS:	53.508	\$ 4,092,717	\$ 78,477		41.125	\$ 2,981,614	\$ 75,177

ASPEN CREEK K-8				ELDORADO K-8			
	Staff	Total Budget \$4,791,049 non-SRA	SRA		Staff	Total Budget \$4,987,166 non-SRA	SRA
Utilities:	-	\$ 127,000	\$ -		-	\$ 143,000	\$ -
Regular Education:	43.959	3,074,637	-		48.125	3,305,232	72,266
Special Education:	6.000	562,213	72,496		4.000	369,830	1,250
Vocational Education:	-	-	673		-	-	-
English as a Second Language:	-	-	-		1.840	149,083	-
Extra Curricular Education:	-	34,402	-		-	37,586	-
Talented & Gifted:	-	12,134	-		-	13,846	3,731
Library Services:	1.000	71,595	3,357		1.000	74,174	9,381
School Administration:	7.125	516,370	3,330		7.250	501,069	3,544
Maintenance:	4.000	174,550	837		3.875	157,727	7,632
Health Room:	-	14,140	10,212		-	14,140	-
Curriculum/Staff Development:	-	2,251	582		-	2,251	2,770
Student Support Services:	1.230	109,787	483		1.460	118,047	607
TOTALS:	63.314	\$ 4,699,079	\$ 91,970		67.550	\$ 4,885,985	\$ 101,181

HALCYON			
	Staff	Total Budget \$286,034 non-SRA	SRA
Utilities:	-	\$ 7,000	\$ -
Regular Education:	0.990	66,223	-
Special Education:	3.000	192,658	-
Vocational Education:	-	-	3,088
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	16,840	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	225	-
Student Support Services:	-	-	-
TOTALS:	4.365	\$ 282,946	\$ 3,088

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Authorized Positions

AUTHORIZED POSITIONS FOR THE GENERAL OPERATING FUND

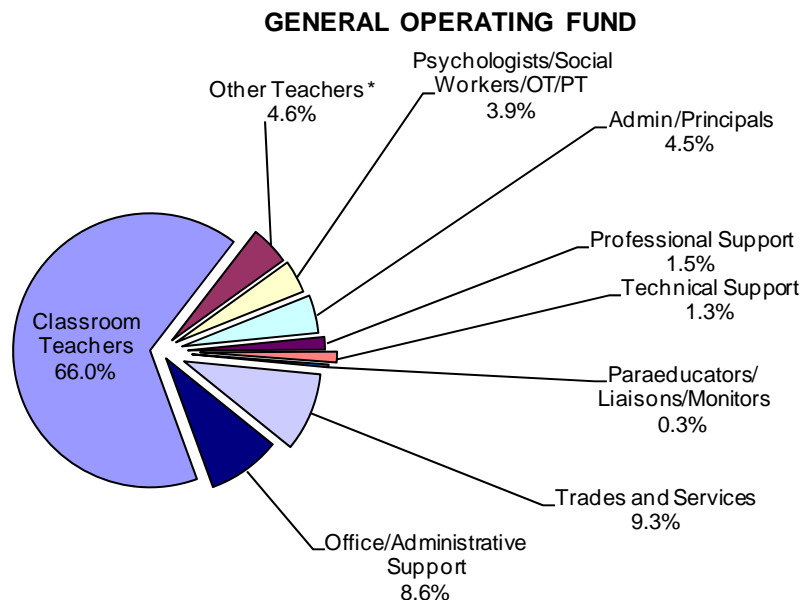
	2003-04	2004-05	2005-06	2006-07	2007-08	Difference 03-04 vs. 07-08
Classroom Teachers	1,537.311	1,553.508	1,543.058	1,559.966	1,579.844	42.533
Other Teachers *	99.200	101.200	105.346	110.295	110.795	11.595
Psychologists/Social Workers/OT/PT	91.620	90.620	92.738	92.738	92.738	1.118
Admin/Principals	106.486	107.061	106.261	106.911	106.961	0.475
Professional Support	24.650	32.726	29.476	31.776	35.776	11.126
Technical Support	23.750	27.750	29.250	29.250	30.250	6.500
Paraeducators/Liaisons/Monitors	7.135	7.135	5.500	8.030	8.030	0.895
Trades and Services	239.585	234.585	216.585	216.585	222.085	(17.500)
Office/Administrative Support	214.431	214.231	204.831	204.676	206.976	(7.455)
TOTAL FTE:	2,344.168	2,368.816	2,333.045	2,360.227	2,393.455	49.287

Authorized Positions do not include positions funded by the Charter Schools.

Note: in 2005-06, 31.0 FTE for Transportation Services were moved to the Transportation Fund, including 1.0 administrator, 4.0 professional support, 8.0 office support and 18.0 trades and services

	Audited	Audited	Audited	Unaudited	Projected
TOTAL STUDENT FTE	26,643.5	26,789.5	26,741.0	26,914.0	27,164.5
STUDENT FTE (Less Charters)	24,884.0	24,955.0	24,830.5	24,856.5	25,065.0
CHARTER STUDENT FTE	1,759.5	1,834.5	1,910.5	2,057.5	2,099.5

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.



* Other Teachers- Temporary Assignments, Media Specialists & Counselors

Note: Chart percentages may not equal 100 percent due to rounding

Summary of Changes in FTE

2006- 2007 REVISED BUDGET

2,360.227 FTE

Changes:

ADMINISTRATION CHANGES

602 SUPERINTENDENT'S OFFICE

-

Resource Reorganization - Secretary	(1.000)
Resource Reorganization - Receptionist/Switchboard	1.000

604 LEGAL COUNSEL OFFICE

(0.100)

Resource Reorganization - Lawyer to Other Funds	(0.100)
---	---------

605 LEARNING SERVICES

(0.500)

One Time Funding for 06-07 - PE Curriculum Coordinator	(0.500)
--	---------

606 ADMIN & OPERATIONS

0.100

Resource Reorganization - Executive Secretary from Other Funds	0.100
--	-------

608 PLANNING & ASSESSMENT

5.500

Resource Reorganization - Support Clerical	0.500
Budget Addition - Enrollment Office Analyst	3.000
Resource Reorganization - OE Clerical to Planning & Assessment	1.000
Resource Reorganization - OE Analyst from District Wide Instruction	1.000

611 Special Education

2.450

One Time Funding - Support Clerical	1.250
One Time Funding - Occupational Therapist	0.500
One Time Funding - Speech Language Therapist	0.700

616 LITERACY & LANGUAGE

(1.750)

Budget Addition - Literacy Coach	0.250
Remove one-time funding for Destratification program start-up	(2.000)

617 ELEMENTARY ED ADMIN

-

Resource Reorganization - Head Secretary	(2.000)
Resource Reorganization - Secretary/Office Manager	2.000

635 DISTRICT WIDE INSTRUCTION

(1.625)

Resource Reorganization - Attendance Advocate	1.000
Resource Reorganization - Custodian	(0.875)
Resource Reorganization - OE Analyst to Planning & Assessment	(0.750)
Resource Reorganization - OE Clerical to Planning & Assessment	(1.000)

643 ENVIRONMENTAL SERVICES

-

Resource Reorganization - Head Secretary	(0.500)
Resource Reorganization - Accountant	0.500

687 HUMAN RESOURCES

(0.100)

Resource Reorganization - Executive Director to Other Funds	(0.050)
Resource Reorganization - Director to Other Funds	(0.100)
Resource Reorganization - Human Resource Specialist from Other Funds	0.100
Resource Reorganization - Human Resource Assistant to Other Funds	(0.050)

Summary of Changes in FTE (continued)

ADMINISTRATION CHANGES (continued)**688 BUDGET SERVICES** (0.250)

Resource Reorganization - OE Analyst to Planning & Assessment (0.250)

689 INFORMATION TECHNOLOGY

Resource Reorganization - Cataloguer 0.500

690 FINANCE & ACCOUNTING

Resource Reorganization - Director from Other Funds 0.150 (0.100)

Resource Reorganization - Assistant Director to Other Funds (0.250)

Resource Reorganization - Accounting Technician (1.000)

Resource Reorganization - Accountant 1.000

698 NURSING SERVICES

Resource Reorganization - Nurse to Other Funds (1.000) (1.200)

Resource Reorganization - Nurse to Hourly LPN (0.200)

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)2.925**SCHOOL CHANGES**

30.303

Staffing Formula - Elementary Teachers 7.240

Staffing Formula - Elementary Art, Music & PE Specialists 1.277

Staffing Formula - Middle School Teachers 3.190

Staffing Formula - High School Teachers (0.400)

Staffing Formula - High School Teachers 5.150

Budget Correction - Middle School Teachers (2.000)

Budget Correction - Elementary Teachers (0.799)

Budget Addition - Destratification ESL Teachers 2.000

Budget Addition - Community Schools Custodians 5.500

Resource Reorganization - Special Education Teacher (3.000)

Resource Reorganization - TAG Coordinator at Angevine 1.000

Resource Reorganization - Elementary Principal 0.200

Resource Reorganization - Custodian 0.875

One Time Funding for 07-08 - Elementary Literacy Teachers 0.600

One Time Funding for 07-08 - Elementary Literacy Teachers 5.250

One Time Funding for 07-08 - Destratification ESL Teachers 0.970

One Time Funding for 07-08 - Halcyon Special Ed Program Teacher 1.000

One Time Funding for 07-08 - Freshman Seminar Pilot TOSA 1.100

One Time Funding for 07-08 - Freshman Seminar Pilot LINK Coordinator 0.500

One Time Funding for 07-08 - Freshman Seminar Pilot Counselor 0.650

SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)30.303**TOTAL STAFFING FTE ADDITIONS/REDUCTIONS**33.228**2007 - 2008 REVISED BUDGET****2,393.455** FTE

Authorized FTE Summary

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'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	-	-	-	8.310	-	-	-	-	-	-	-	8.310
102 RESERVES - ELEM LEVEL	-	-	-	4.950	0.003	-	-	-	0.530	0.299	-	5.782
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.636	1.000	-	-	-	-	2.000	1.875	25.511
120 BIRCH ELEMENTARY	-	1.000	-	24.710	1.000	-	-	-	-	2.251	2.000	30.961
124 COLUMBINE ELEMENTARY	-	1.000	-	30.741	2.700	-	-	-	0.500	2.325	2.250	39.516
127 CREST VIEW ELEMENTARY	-	1.000	-	30.372	1.000	-	-	-	-	2.500	2.375	37.247
130 DOUGLASS ELEMENTARY	-	1.000	-	22.847	1.000	-	-	-	-	2.250	2.000	29.097
131 SANCHEZ ELEMENTARY	-	1.000	-	23.153	1.250	-	-	-	-	2.000	2.000	29.403
132 EISENHOWER ELEMENTARY	-	1.000	-	27.482	1.000	-	-	-	-	2.250	2.375	34.107
134 EMERALD ELEMENTARY	-	1.000	-	29.335	1.500	-	-	-	-	2.200	2.375	36.410
136 FLATIRONS ELEMENTARY	-	1.000	-	17.715	0.500	-	-	-	-	2.000	1.500	22.715
138 FOOTHILL ELEMENTARY	-	1.000	-	27.142	1.000	-	-	-	0.500	2.500	2.500	34.642
141 GOLD HILL ELEMENTARY	-	0.100	-	2.653	-	-	-	-	-	0.125	0.250	3.128
144 HEATHERWOOD ELEMENTARY	-	1.000	-	20.620	1.000	-	-	-	-	2.125	2.125	26.870
147 JAMESTOWN ELEMENTARY	-	0.100	-	1.277	-	-	-	-	-	0.125	0.250	1.752
150 KOHL ELEMENTARY	-	1.000	-	26.129	1.000	-	-	-	-	2.500	2.375	33.004
153 LAFAYETTE ELEMENTARY	-	1.000	-	29.728	2.250	-	-	-	-	2.325	2.250	37.553
154 RYAN ELEMENTARY	-	1.000	-	26.853	2.000	-	-	-	-	2.375	2.125	34.353
156 FIRESIDE ELEMENTARY	-	1.000	-	24.731	1.000	-	-	-	-	2.250	2.375	31.356
157 LOUISVILLE ELEMENTARY	-	1.000	-	23.997	1.000	-	-	-	-	2.125	2.250	30.372
158 COAL CREEK ELEMENTARY	-	1.000	-	23.444	1.000	-	-	-	-	2.250	2.250	29.944
161 BCSIS	-	1.000	-	16.243	0.500	-	-	-	0.500	0.750	1.125	20.118
164 CREEKSIDE ELEMENTARY	-	1.000	-	24.217	1.250	-	-	-	-	2.000	2.125	30.592
166 MESA ELEMENTARY	-	1.000	-	19.597	1.000	-	-	-	-	2.000	1.875	25.472
169 NEDERLAND ELEMENTARY	-	1.000	-	19.041	0.500	-	-	-	-	2.125	2.250	24.916
180 PIONEER ELEMENTARY	-	1.000	-	27.132	2.000	-	-	-	-	2.325	2.625	35.082
185 SUPERIOR ELEMENTARY	-	1.000	1.000	34.586	1.000	-	-	-	-	2.750	2.750	43.086
190 UNIVERSITY HILL ELEM	-	1.000	-	21.577	1.750	-	-	-	-	2.250	2.250	28.827
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.950	0.500	-	-	-	0.500	1.875	1.125	19.950
193 COMMUNITY MONTESSORI	-	1.000	-	13.176	0.500	-	-	-	0.500	1.750	1.625	18.551
196 WHITTIER ELEMENTARY	-	1.000	-	22.859	0.750	-	-	-	-	2.000	1.500	28.109
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	1.000	659.203	30.953	-	-	-	3.030	58.600	56.750	836.736
201 CURR DEPT - MIDDLE LEVEL	-	-	-	12.030	-	-	-	-	-	-	-	12.030
202 RESERVES - MIDDLE LEVEL	-	-	0.501	3.822	-	-	-	-	-	-	-	4.323
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.490	3.737	-	-	-	-	2.750	3.625	41.602
230 MANHATTAN MIDDLE	-	1.000	1.000	27.646	2.900	-	-	-	-	3.500	3.000	39.046
240 CASEY MIDDLE	-	1.000	1.000	26.114	2.127	-	-	-	0.500	2.500	2.750	35.991
250 CENTENNIAL MIDDLE	-	1.000	1.000	32.820	3.000	-	-	-	-	3.500	3.000	44.320
252 ANGEVINE MIDDLE	-	1.000	2.000	36.938	4.500	-	-	-	0.500	4.000	3.875	52.813
254 LOUISVILLE MIDDLE	-	1.000	1.000	29.720	2.896	-	-	-	-	3.000	3.000	40.616
260 PLATT MIDDLE	-	1.000	1.000	28.910	2.610	-	-	-	-	2.750	3.750	40.020
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	26.690	2.500	-	-	-	-	2.750	2.750	36.690
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.501	254.180	24.270	-	-	-	1.000	24.750	25.750	347.451

STAFFING SUMMARIES

Authorized FTE Summary (continued)

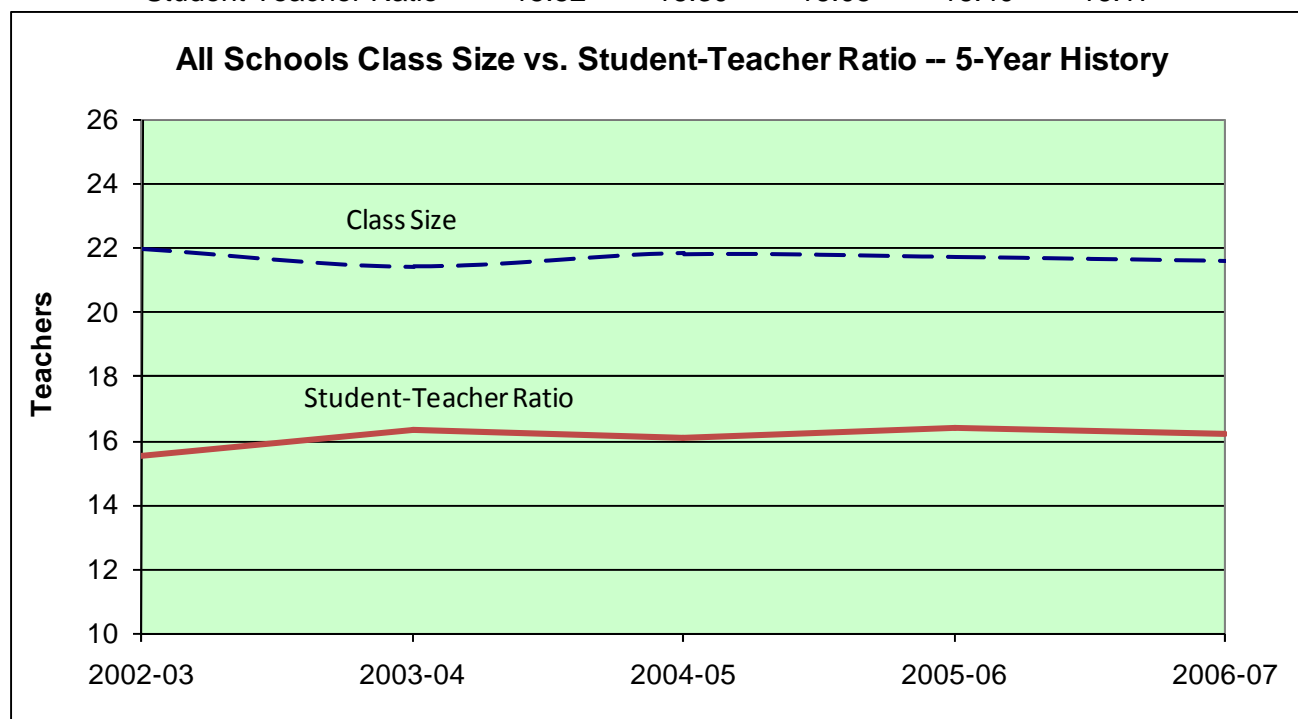
LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.180	-	-	-	-	-	-	-	7.180
302 RESERVES - SENIOR LEVEL	-	-	0.263	9.100	1.300	-	-	0.975	0.500	0.160	-	12.298
310 BOULDER HIGH	-	1.000	3.000	93.549	5.400	-	-	1.000	1.000	8.750	8.125	121.824
315 BROOMFIELD HIGH	-	1.000	2.000	71.990	4.500	-	-	0.800	0.500	6.750	7.250	94.790
320 CENTAURUS HIGH	-	1.000	2.297	58.989	4.700	-	-	0.800	1.000	6.000	6.375	81.161
330 FAIRVIEW HIGH	-	1.000	3.000	88.370	5.500	-	-	1.000	1.000	8.750	8.375	116.995
350 NEW VISTA HIGH	-	1.000	0.700	17.990	2.100	-	-	0.375	-	2.965	2.500	27.630
360 MONARCH HIGH	-	1.000	3.000	72.605	4.800	-	-	0.800	-	7.000	7.500	96.705
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	14.260	419.773	28.300	-	-	5.750	4.000	40.375	40.125	558.583
440 ARAPAHOE RIDGE HIGH	-	1.000	0.500	18.350	1.650	-	-	0.375	-	2.917	-	24.792
490 TECHNICAL ED CENTER	-	-	-	22.321	2.000	-	-	-	-	4.145	5.125	33.591
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.000	0.500	40.671	3.650	-	-	0.375	-	7.062	5.125	58.383
502 MONARCH K-8	-	1.000	1.500	40.258	2.500	-	-	-	-	4.500	3.750	53.508
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	30.320	2.180	-	-	0.375	-	3.500	2.750	41.125
505 ASPEN CREEK K-8	-	1.000	2.000	49.959	2.230	-	-	-	-	4.125	4.000	63.314
506 ELDORADO K-8	-	1.000	2.000	53.965	2.460	-	-	-	-	4.250	3.875	67.550
507 HALCYON	-	-	-	3.990	-	-	-	-	-	-	0.375	4.365
5 COMBINATION SCHOOLS TOTAL	-	4.000	6.500	178.492	9.370	-	-	0.375	-	16.375	14.750	229.862
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	-	-	-	-	-	-	2.400	-	-	-	-	2.400
605 LEARNING SERVICES	3.100	-	-	-	9.052	-	2.000	-	-	8.100	-	22.252
606 ADMIN & OPERATIONS	0.900	-	-	-	-	-	-	-	-	0.900	-	1.800
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	5.800	-	-	5.000	-	12.800
609 VOCATIONAL ED ADMIN	2.000	-	-	2.000	-	-	1.000	-	-	1.000	-	6.000
611 SPECIAL EDUCATION	2.000	-	-	19.325	0.200	82.938	2.000	1.000	-	6.350	-	113.813
616 LITERACY & LANGUAGE	1.000	-	-	-	3.500	-	-	-	-	4.650	-	9.150
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
619 SECONDARY ED ADMIN	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	1.000	-	-	-	0.875	1.875
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	-	-	0.750	-	3.500
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	2.250	-	-	2.250	53.250	58.500
643 ENVIRONMENTAL SERVICES	0.400	-	-	-	-	-	0.500	-	-	-	4.400	5.300
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	1.000	-	-	1.000	-	3.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	3.600	-	-	-	-	-	0.900	-	-	9.400	-	13.900
688 BUDGET SERVICES	1.000	-	-	-	-	-	5.000	-	-	1.000	-	7.000
689 INFORMATION TECHNOLOGY	3.000	-	-	-	-	-	1.000	21.000	-	2.000	-	27.000
690 FINANCE & ACCOUNTING	1.500	-	-	-	-	-	4.350	-	-	6.000	-	11.850
695 PURCHASING	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
698 HEALTH SERVICES	-	-	-	-	-	9.800	-	-	-	2.000	-	11.800
6 CENTRALIZED SERVICES TOTAL	29.000	-	-	21.325	12.752	92.738	34.950	22.000	-	57.400	58.525	328.690

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'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
791 WAREHOUSE	-	-	-	-	-	-	0.826	-	-	1.414	7.260	9.500
792 PRINT SHOP	-	-	-	-	-	-	-	0.750	-	1.000	2.800	4.550
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	0.826	1.750	-	2.414	10.060	15.050
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	-	-	5.500	7.000
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	-	-	5.500	7.000
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	1.500	2.000
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
952 HORIZONS K-8 CHARTER	-	-	-	1.600	-	-	-	-	-	-	-	1.600
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	2.100	-	-	-	-	-	-	-	2.100
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
9 OTHER OPERATIONAL UNITS TOTA	-	-	-	6.200	-	-	-	-	-	-	5.500	11.700
TOTAL	29.000	46.200	31.761	1,579.844	110.795	92.738	35.776	30.250	8.030	206.976	222.085	2,393.455

Authorized FTE Summary (continued)**All Schools Class Size vs. Student-Teacher Ratio**

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Class Size - All Grades	21.93	21.40	21.80	21.70	21.55
Student Teacher Ratio	15.52	16.30	16.05	16.40	16.17

**Notes for Class Size:**

- Kindergarten at .5 FTE and high school enrollment adjusted for part-time students.
- Charters not included.
- Specialists not included at elementary such as Art, Music, PE, CLIP, Title I, ESL or Special Education.
- Literacy teachers are not included in class size for elementary only.
- Middle teachers do not include Halcyon or Special Education.
- Senior teachers do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Tech, Teen Parenting & Special Education.

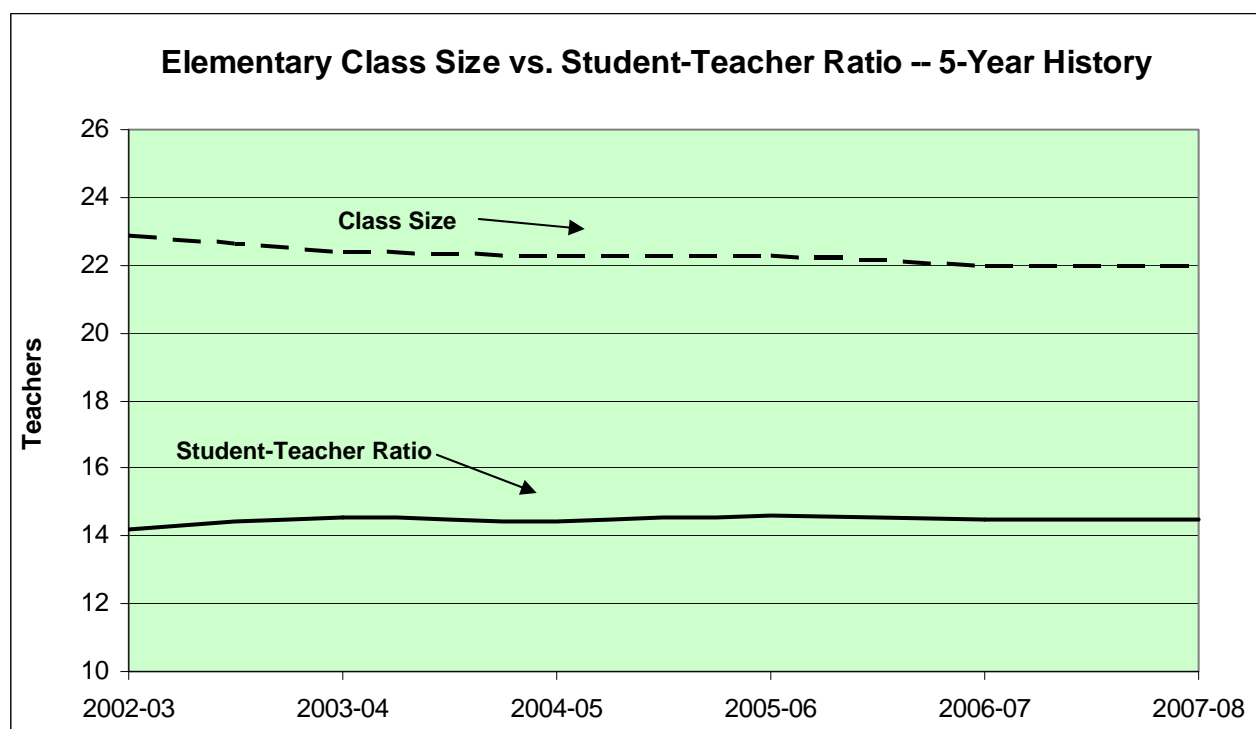
The blend of diversity found in the Boulder Valley School District also means our students arrive in the classrooms with varying levels of readiness-to-learn. We recognize that world-class education does not come in a one-size-fits-all package therefore BVSD targets resources where they can make the 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, BVSD 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 BVSD'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.

Authorized FTE Summary (continued)

Elementary Class Size vs. Student-Teacher Ratio

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	Estimated <u>2007-08</u>
Class Size - Elementary	22.88	22.39	22.30	22.30	22.00	22.00
Student Teacher Ratio	14.20	14.54	14.40	14.60	14.51	14.51



Kindergarten at 0.50 FTE.

Charters 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:

- 6.90 CLIP teachers,
- 24.80 English as a Second Language teachers,
- 45.60 Literacy teachers (includes referendum and Read to Achieve),
- 71.70 Special education teachers, and
- 6.90 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 4.0 FTE English as Second Language teachers and 8.5 FTE Title I teachers.

Similarly, BVSD offers music, art and physical education to its elementary students. The district employs another 84.06 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

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, etc.
- Operating Dollars – supplies, copier costs, equipment, staff development, leadership and student accounting system expenses. (Textbook dollars are budgeted centrally and distributed to schools based on the textbook adoption calendar.)

Staff FTE is allocated according to formulas that ensure resources are distributed to schools equitably. Schools may “convert” or trade their staffing allocations depending on the needs of the student population.

Instructional staffing levels are generally based on ratios per student. Total student enrollment has been stable, reflecting growth of less than one percent. As growth occurs at particular levels, or as student populations shift between levels, staffing levels are adjusted to meet those needs. In reference to the schedule on pages 137-138, staffing levels in administrative areas are largely unchanged as pilot programs are added and removed as required by the district’s definition of ‘one-time funding’. 3.0 FTE was added to reflect the creation of a central enrollment function, netting a bottom line change of 2.925 additional FTE for central administrative purposes. School-based staffing changes of 30.303 FTE include staffing adjustments for increased enrollment as mentioned above, the roll out of new programs and one-time funding for pilot programs.

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 follows each instructional level staffing allocation.

School Allocation Formulas

Elementary Level

1. Principals: 1.0 FTE/school (small schools below 350 students may have multiple assignments)
2. Assistant Principals: 0.5 if = >550 and 1.0 if = > 600
3. Classroom Teachers Class Size Formulas:

Kindergarten and 1st grade: 1.0 FTE teaching position 1:23 ratio (26 contractual guidelines); 1:18 at targeted-assistance schools

Grades 2-3: 1.0 FTE teaching position 1:23 ratio (29 contractual guidelines); 1:18 at 2nd and 1:25 at 3rd grade targeted-assistance schools

Grades 4-5: 1.0 FTE teaching position 1:23 ratio (31 contractual guidelines); 1:25 at targeted assistance schools

Combination grade classes: Lowest grade level ratio reduced by 2 students

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.

Art: .0385 FTE per classroom teacher FTE; students receive 50 minutes of instruction per week.

General Music: .069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week, Kindergarten receives 45 minutes per week.

Physical Education: .069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week, Kindergarten receives 45 minutes per week.

Literacy: .0056 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 students and .50 FTE may be assigned to schools with enrollments under 350 students.
5. School Clerical Support: Clerical FTE is allocated based on enrollment.

<u>Enrollment</u>	<u>FTE</u>
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 is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.

Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.

School Allocation Formulas (continued)

Elementary Level (continued)

7. Paraeducators:

Regular Paraprofessional: .0404 hours per day per student FTE.

Health Room Paraprofessional:

.089 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 low levels/schools at one site).

8. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$75.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, 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.

School Allocation Formulas (continued)

Middle Level

1. Principals: 1.0 FTE/school.
2. Assistant Principals: Assistant Principal 1.0 FTE; adjustments made for schools with above average Free and Reduced Lunch (FRL) populations
3. Classroom Teachers: 1.0 FTE teaching position per 22.55 students as a middle level average (22.25 for FRL schools and 22.90 for large schools). 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.
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 Free and Reduced Lunch (FRL) populations.

Small (1-300)	1.0 – 1.50 FTE
Average (301-600)	2.5 – 2.75 FTE
7. Custodians: The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs, health room and the talented and gifted (TAG) program. Staffing is based on enrollment x .02225. The overall average is approximately 1.26 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
10. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$76.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, 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. \$1.21 is allocated for the expense of the student accounting system. 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.

School Allocation Formulas (continued)

High School

1. Principals: 1.0 FTE/school
2. Assistant Principals:
 - 0.5 FTE at Arapahoe Ridge
 - 0.7 FTE at New Vista
 - 1.0 FTE at Nederland Middle(.5)/Senior(.5)
 - 2.0 FTE for enrollment of 1,000 – 1,650
 - 3.0 FTE for enrollment of 1,650+
3. Classroom Teachers Staffing Formula/Ratio:

Arapahoe Ridge	20.00
Boulder	26.60
Broomfield	25.40
Centaurus	25.40
Fairview	26.60
Monarch	26.40
New Vista	24.00
Nederland	18.30

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:
 - 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
 - 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.

Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.

School Allocation Formulas (continued)

High School (continued)

8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.

Small (950 -1,299): Centaurus 6.00 FTE
 Medium (1,300 -1,699): Broomfield 6.75
 Monarch 7.00 FTE
 Large (1,700-12,000): Boulder 8.75 FTE
 Fairview 8.75 FTE

Small Schools:

(222) Arapahoe Ridge 2.92 FTE
 (230) Nederland 2.00 FTE
 (320) New Vista 2.75 FTE

Adjustments are made based on program needs.

9. Custodians: The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.

10. Media Technicians: Allocation of media technician personnel is based upon the following chart:

<u>Enrollment</u>	<u>Hours/ Week</u>	<u>FTE</u>
950 – 1,650	32	0.800
1,601 – 2,000+	40	1.000
Arapahoe Ridge	15	0.375
Nederland Middle/Senior	15	0.375
New Vista	15	0.375

11. Paraeducators: Staffing is based on enrollment x 0.01651. The average is approximately 3.12 FTE for the larger schools and 0.464 FTE Nederland Middle/Senior, 0.648 FTE for New Vista High School and 0.45 for Arapahoe Ridge.

12. Pupil Services: 8.87 teacher FTE; allocation varies by school.

13. 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		

14. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, 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. \$1.21 is allocated for the expense of the student accounting system. 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.

School Program Allocation Formulas

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:
 - 1.000 Director
 - 1.000 Assistant Director
 - 1.000 Accountant
 - 6.100 Clerical
 - 5.182 IR Team
 - 1.700 Transitional 18-21
 - 1.000 Transition within High School
 - 0.700 Teacher Assistive Technician
 - 0.400 Teacher BAT
 - 0.400 Teacher-Extra Testing
 - 4.500 Summit and Peak to Peak
 - 149.356 Special Education Teachers assigned to Schools
 - 4.335 Preschool
 - 0.200 Coordinators
 - 2.000 Audiologist
 - 1.600 Visual Impaired
 - 6.400 Hearing Impaired
 - 31.200 Speech/Language Specialists
 - 14.000 Occupational/Physical Therapists
 - 16.588 Social Workers
 - 17.950 Psychologists
 - 1.000 Special Education Specialist
 - 10.516 Special Skills Aides allocated as follows:
 - 7.940 Educational Interpreters hours, including 7.2 hours day computer assisted note taker
 - 0.576 Job Developer
 - 2.000 COTA/OTA
 - 176.128 Paraeducators
 2. Halcyon:
 - 3.000 FTE Teaching positions
 - 0.375 FTE Custodial position
 - 1.000 FTE Specialist
 3. Instrumental Music: 27.520 FTE teaching positions
 4. Teen Parenting: 2.000 FTE teaching positions
 5. Literacy & Language Support Services:
 - 50.330 FTE Teaching positions assigned to schools
 - 4.000 FTE Newcomers Teachers
 - 3.500 FTE Coordinators
 - 1.000 FTE Director
 - 4.460 FTE Clerical
- Bilingual Tutors 102.000 hours/day allocated based on need
- Bilingual Paraeducators 155.240 hours/day Paraeducators allocated to designated classrooms

Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.

OTHER DISTRICT FUNDS CONTENT

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Budget Adjustment Plan – Other Funds

Technology Fund: The Technology Fund reflects the District's Computer Replacement Program. The program will maintain current technologies by providing a four-year replacement cycle for all computers within the Boulder Valley School District as well as provide training and software as needed. The transfer to the Technology Fund has been increased by \$25,000 to account for software and salary increases.

Athletics Fund: Ongoing transfers to the Athletics Fund from the General Fund have increased from \$1,676,373 to \$1,753,486 or 4.6 percent to reflect the additional funding from the School Finance Act. Other transfers to round out the \$1,903,911 were transfers of \$62,000 for increased transportation costs, \$26,625 for middle level intramural funds and \$61,800 for additional program support. One time funds of \$267,044 that were transferred in fiscal year 2007 to the Athletics Fund from the General Fund continue to cover two thirds of the cost of the contract for trainers at the high schools for three years. The expenditures related to operating costs for middle level intramurals has been moved from the General Operating Fund to the Athletics Fund.

Risk Management Fund: Worker's compensation insurance costs are expected to rise by \$217,377 to \$1,589,671 an increase of 15.8 percent. This increase will be offset somewhat by a small decrease in property and liability insurance costs. These changes, along with increased salary and benefit costs, will increase the 07/08 General Fund Allocation to \$3,452,387; a 5.83 percent increase from the prior year.

Community Schools Fund: The total transfer from the Community Schools Fund is \$666,905. The base transfer of \$533,750 transfer from the Community Schools Fund has been reduced by \$100,000 as revenues from building rentals are expected to decline as buildings and grounds are closed for renovations related to the 2006 Bond Program. In addition 5.5 Custodial FTE was added to the transfer in the amount of \$233,076. This represents one hour per day of custodial time in each building. In past fiscal years this amount was included as an expense to Facility Use and going forward will be included in transfers to the General Fund. The facility rental program continues to operate under the cost recovery model as approved by the board of education in June 2001. Approved rate increases have been used to project facility rental revenues for the upcoming 2007-08 fiscal year as well as tuition increases for School Age Care and K-Care Programs. Staff salaries and benefits are projected to increase.

Governmental Designated-Purpose Grants Fund: The overall NCLB grant allocation was increased by \$80,449 for FY08. New funding received for the Counseling Demonstration and Community Access Programs increased the Federal budget for FY08. Funding for Comprehensive School Reform has been eliminated from the Federal budget for FY08. Expelled Students and Read to Achieve has been eliminated from the State budget for FY08.

Tuition-Based Preschool Fund: A new preschool was added to Birch in addition to the preschools located at Columbine, Emerald, Nederland, Pioneer, and University Hill. An additional preschool site is planned for later this year at the University Hill location.

Transportation Fund: The transfer to the Transportation Fund will remain unchanged from 2006-07. Additional costs will be incurred for the continued implementation of the Community Montessori de-stratification as well as increased special needs Transportation costs. The Transportation Mill Levy is estimated to be 1.414 mills and generate \$6.2 million.

Colorado Preschool and Kindergarten Program Fund: The transfer to the Colorado Preschool and Kindergarten Program Fund has increased to reflect additional per pupil revenue as defined by the School Finance Act. The total budget was determined using an allocation of 161.5 student FTE. A new preschool was added to Birch in addition to the preschools located at Columbine, Emerald, Nederland, Pioneer, and University Hill. An additional preschool site is planned for later this year at the University Hill location.

Budget Adjustment Plan – Other Funds (continued)

Bond Redemption Fund: The mill levy rate for collections in 2008 decreased to 4.142 due to the increase in the district's assessed valuation.

Building Fund: The Building Fund includes the carryover from the sale of \$120,000,000 in general obligation bonds on February 27, 2007. The proceeds of these bonds will be used to implement Phase I of the Facilities Master Plan project list as approved by the board of education on June 13, 2006. The total bond program of \$296.8 million 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 are scheduled to be completed over a six year period.

Capital Reserve Fund: 2007-08 funding for capital projects is limited to the per pupil transfer from the General Operating Fund which totals \$4,186,893, revenue of \$4,500,000 from the sale of Washington Elementary in Boulder, and the anticipated beginning balance funds. The provision of funds for Peak-to-Peak's capital construction (as provided through the 2006 bond initiative) is reflected in the 2007-08 Capital Reserve Project List. The estimated 2007-08 beginning balance is a result of several large summer construction projects and bus purchases which are being carried over into the new fiscal year.

Food Service Fund: Revenue is generated from 173 serving days, which includes school lunch and breakfast programs. The budget has been prepared using an overall 10 - 15 percent price increase for A La Carte Food Items. Food Service hourly employees are paid for 183 days. As in the prior year, labor and benefit costs continue to increase. The 2007-08 budget includes a portion of new software to calculate food purchases based on weekly menu items and monitor food inventories. The food service portion of cost of the software is estimated at \$14,000 and is included in Other Supplies/Uses. The remainder of the cost of this purchase is paid for through the Capital Reserve Fund. This software is projected to realize a 10 percent savings in food purchases in the first year of implementation.

Health Insurance Fund: The Health Insurance Fund is a new internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the District's self-funded 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 pays the premium cost of eligible employees. Employees have the option to purchase dependent coverage. The District contributes \$4,281 per eligible employee to this fund. A onetime transfer of \$4,100,000 has been allocated to this fund to provide adequate reserves for this new program.

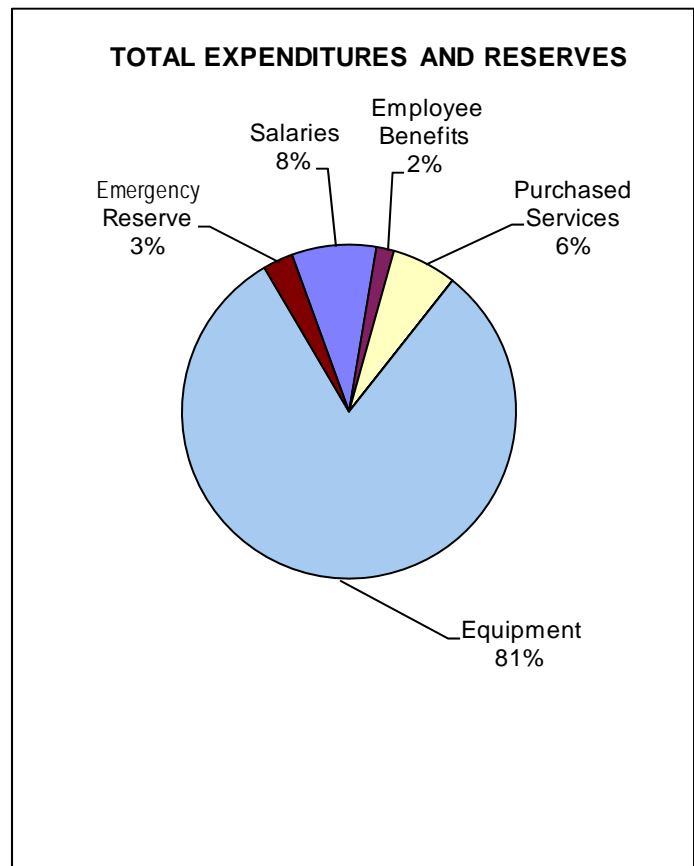
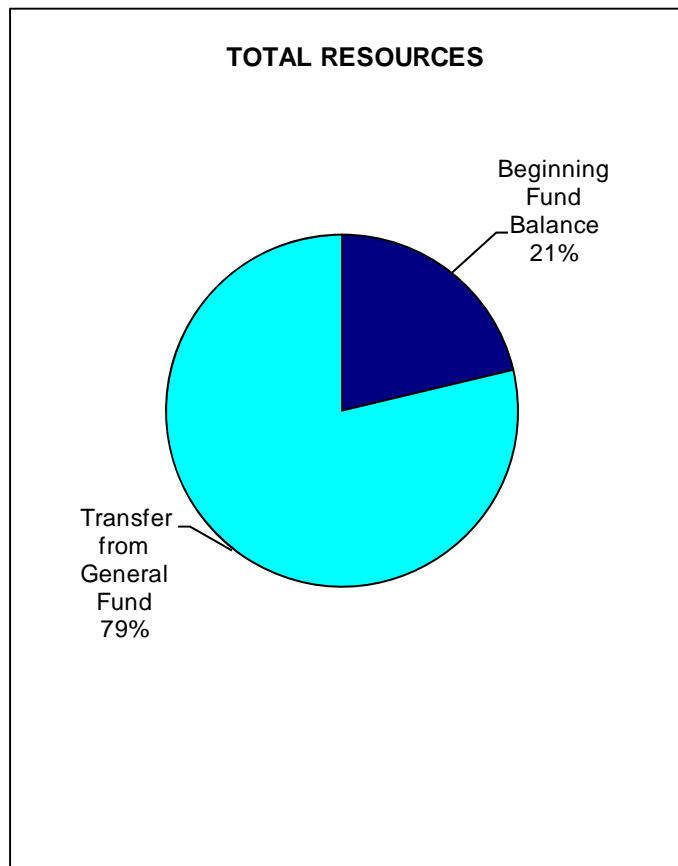
Dental Insurance Fund: This internal service fund accounts for claims and administrative fees of the District's self-funded dental insurance employee benefit program. The District contributes \$431 per eligible employee to this fund. It has been actuarially determined that current contributions plus reserves are sufficient to cover current and future claims.

Trust and Agency Funds: Used to account for receipts and disbursements from student and district fundraising activities, and to account for donations and disbursements that are related to specific purposes such as scholarships and awards.

Pupil Activity Fund: Used to record financial transactions related to school-sponsored pupil organizations and activities. These activities are self-supporting and do not receive any direct or indirect district support within the district.

2007-08 Technology Fund
\$3,274,168

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with \$2.5 million of the 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 within the Boulder Valley School District as well as provide training and software as needed. The Technology Fund increases by inflation each year. These increases are necessary to keep up with the annual increases in software licensing costs, increases in staff costs, and an ever-increasing demand for new and/or additional software titles. Further, the increase in funds will provide for future expansions in the instructional and operational application of technology.



Technology Fund

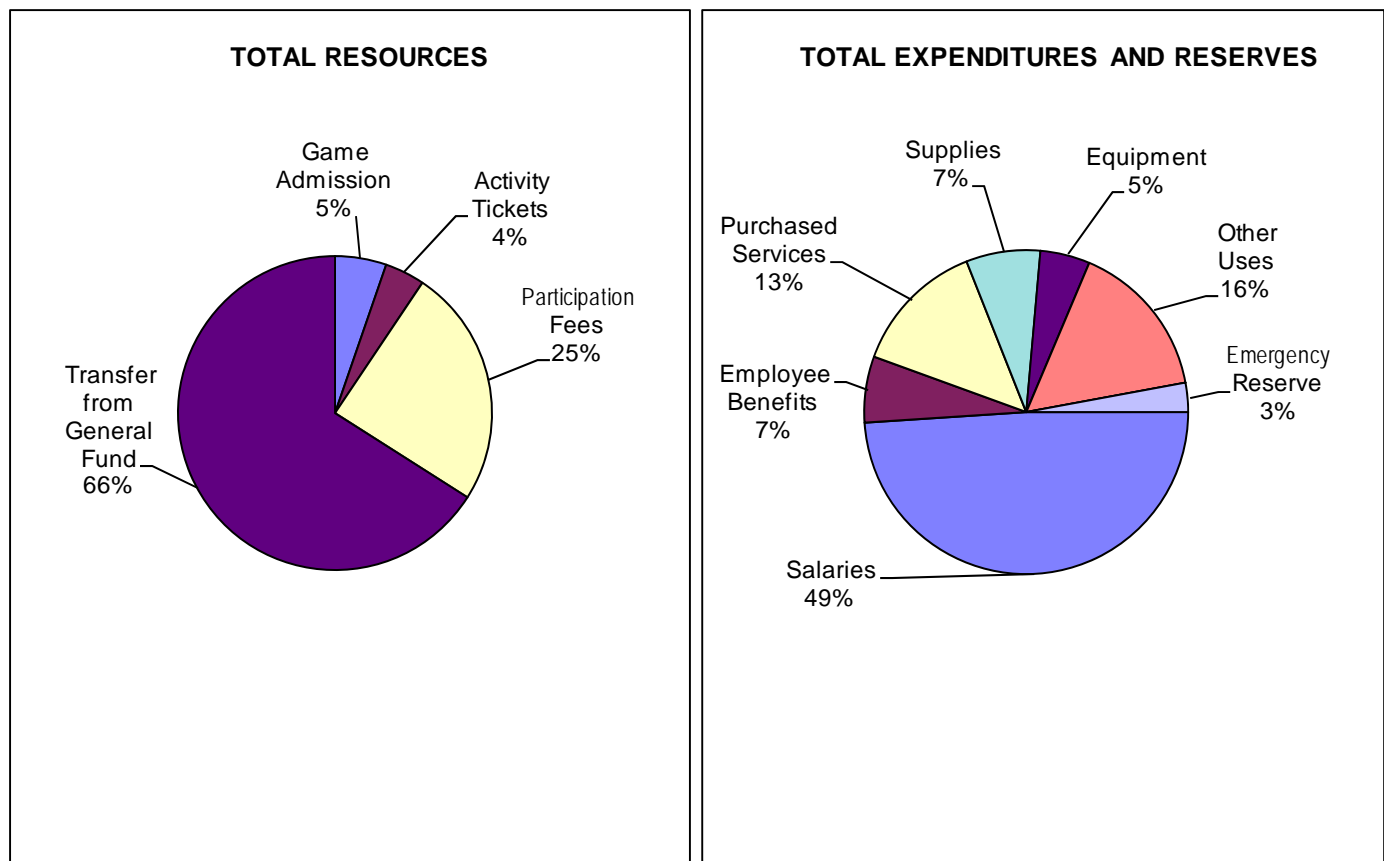
	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 215,998	\$ 696,668
REVENUE:			
Transfer from General Fund	<u>2,500,000</u>	<u>2,552,500</u>	<u>2,577,500</u>
TOTAL REVENUE	\$ 2,500,000	\$ 2,552,500	\$ 2,577,500
TOTAL RESOURCES	<u>\$ 2,500,000</u>	<u>\$ 2,768,498</u>	<u>\$ 3,274,168</u>
EXPENDITURES:			
Salaries	\$ 23,486	\$ 223,504	\$ 268,333
Employee Benefits	4,843	45,233	55,497
Purchased Services	99,595	76,024	206,466
Supplies	52,345	346,774	363,899
Equipment	<u>2,103,733</u>	<u>1,380,295</u>	<u>2,284,609</u>
TOTAL EXPENDITURES	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 3,178,804</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 95,364
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 3,274,168</u>
ENDING BALANCE	<u>\$ 215,998</u>	<u>\$ 696,668</u>	<u>\$ -</u>

2007-08 Athletics Fund
\$3,002,986

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.

There has been no change in athletic fees for the 2007-08 fiscal year. The general fund transfer of \$1,903,911 includes the Cost of Living increase, \$62,000 for transportation costs and one-time additional program support of \$61,800. Additionally, a transfer of \$26,625 was included to move middle level intramural sports from the General Fund to the Athletics Fund.

A three year contract with the Boulder Center for Sports Medicine increases fees for trainer services to \$130,000 per year which is included in purchased services. During the 2006-07 school year, a one-time General Operating fund transfer of \$267,044 was included in the budget to cover costs of the trainer's contract for the 2006-07 through 2008-09 school years.

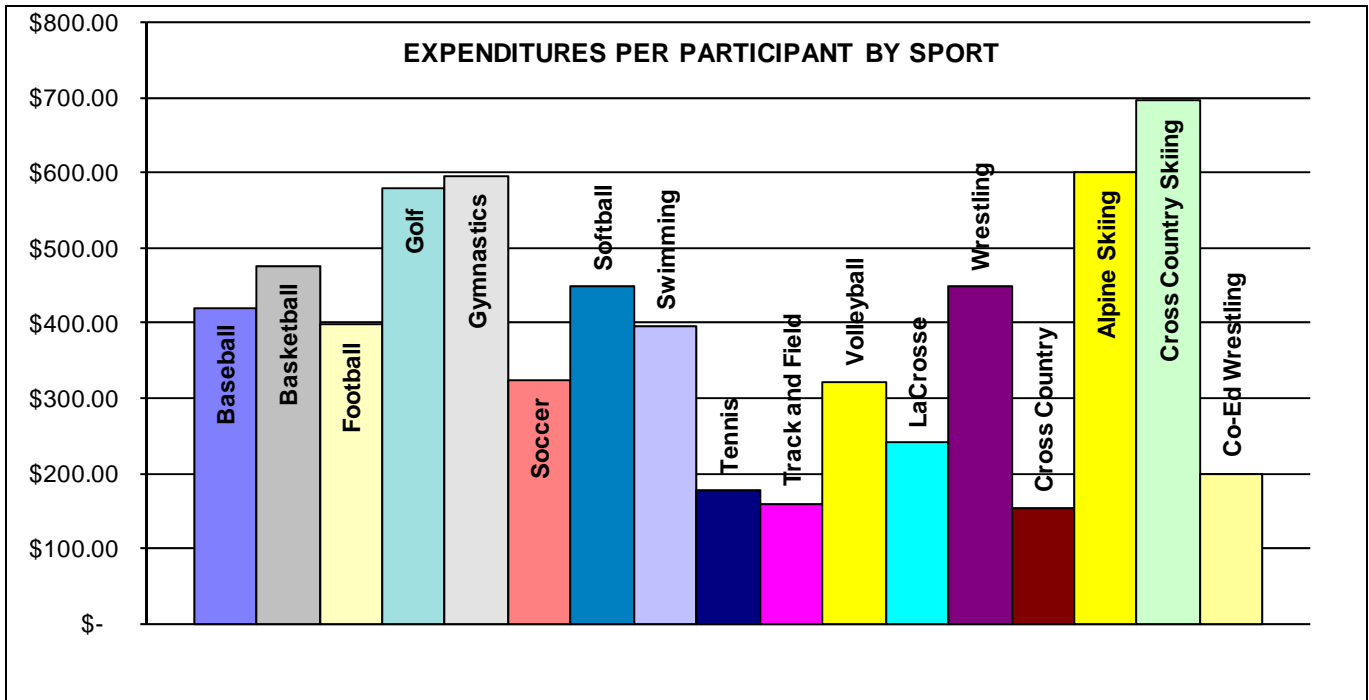
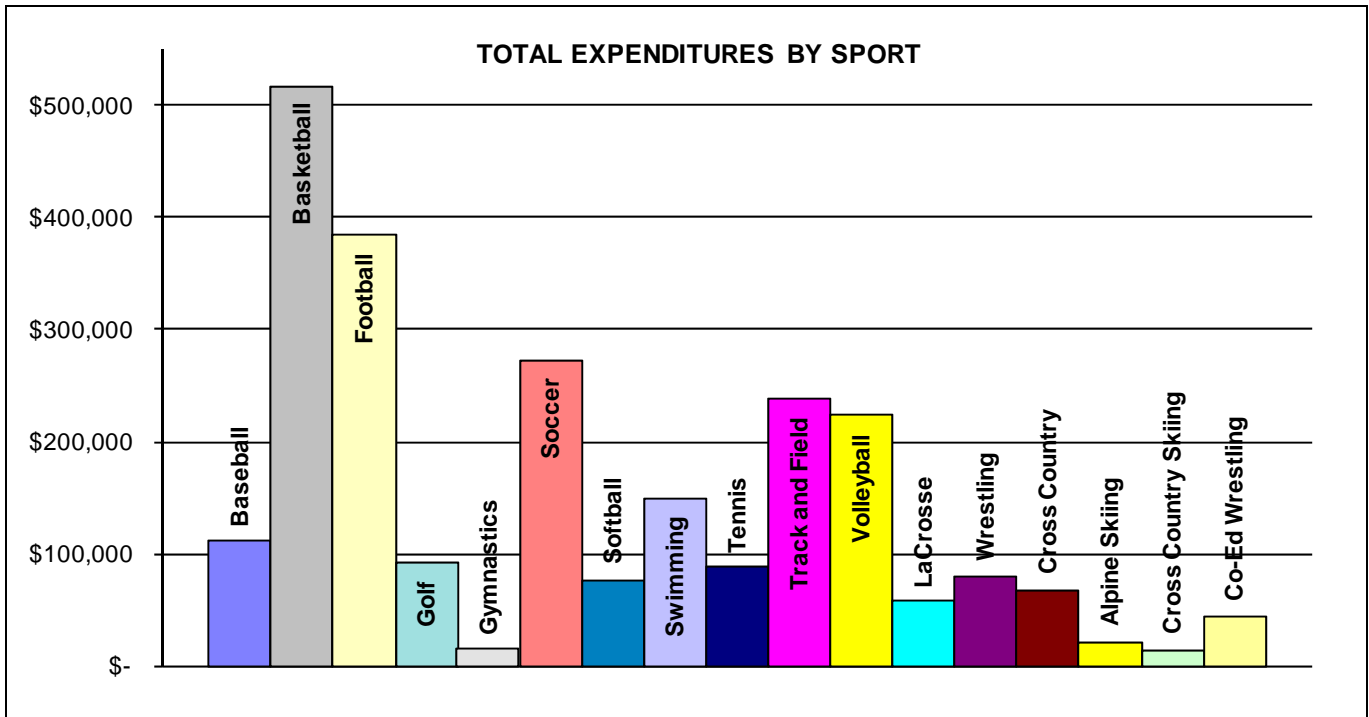


Athletics Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 169,325	\$ 174,729	\$ 296,804
REVENUE:			
Game Admission	\$ 149,747	\$ 152,558	\$ 152,500
Activity Tickets	95,025	118,940	119,000
Participation Fees	574,469	710,576	710,000
Trainer Fees	38,913	14,500	-
Transfer from General Fund	<u>1,625,968</u>	<u>1,943,417</u>	<u>1,903,911</u>
TOTAL REVENUE	\$ 2,484,122	\$ 2,939,991	\$ 2,885,411
TOTAL RESOURCES	<u>\$ 2,653,447</u>	<u>\$ 3,114,720</u>	<u>\$ 3,182,215</u>
EXPENDITURES:			
Salaries	\$ 1,349,997	\$ 1,434,274	\$ 1,470,277
Employee Benefits	161,118	177,592	198,046
Purchased Services	299,429	438,345	403,849
Supplies	168,678	161,010	222,268
Equipment	112,135	143,390	149,020
Other Uses	<u>387,361</u>	<u>463,305</u>	<u>472,060</u>
TOTAL EXPENDITURES	<u>\$ 2,478,718</u>	<u>\$ 2,817,916</u>	<u>\$ 2,915,520</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 87,466
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,478,718</u>	<u>\$ 2,817,916</u>	<u>\$ 3,002,986</u>
ENDING BALANCE	<u>\$ 174,729</u>	<u>\$ 296,804</u>	<u>\$ 179,229</u>

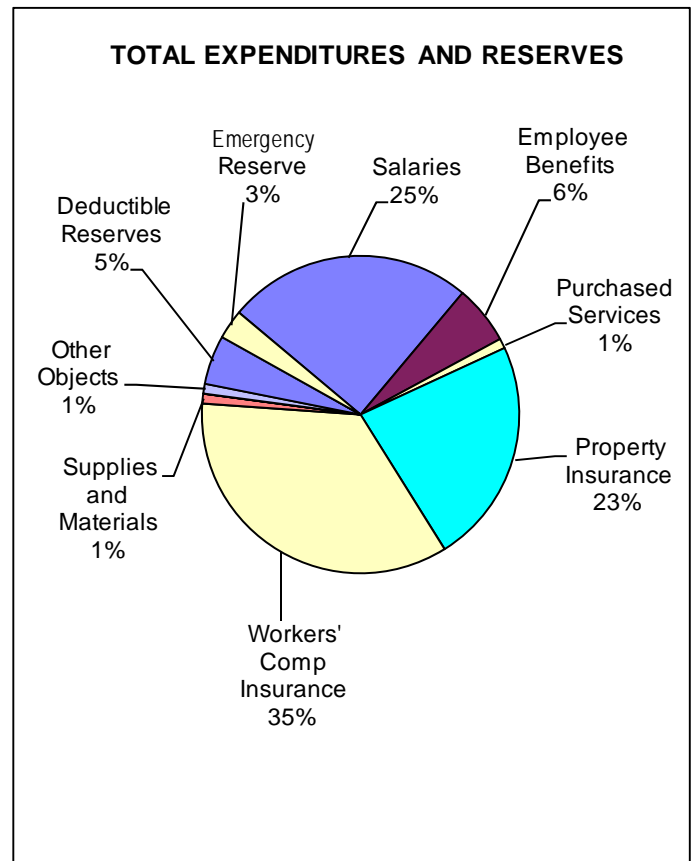
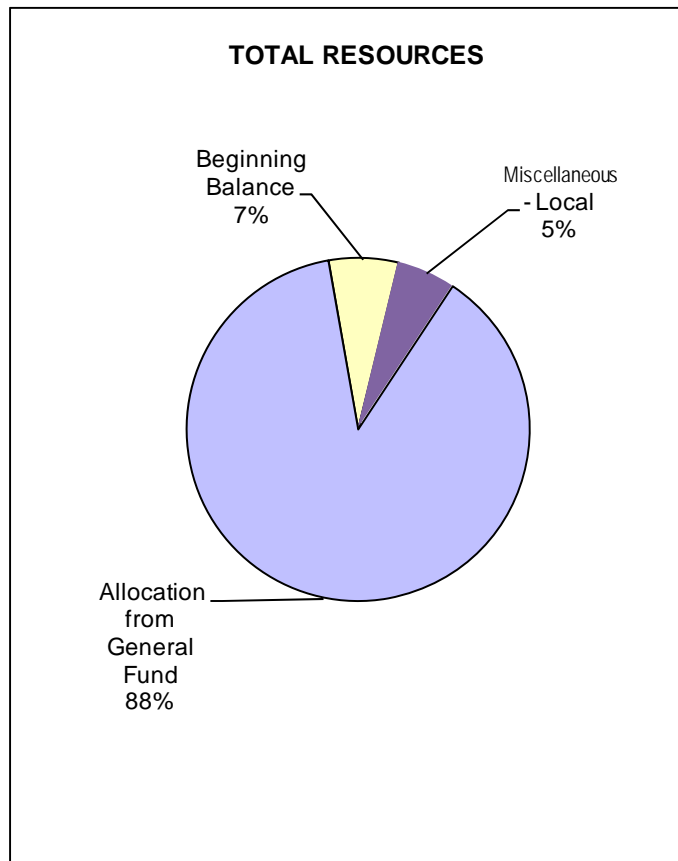
Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	268	-	268	\$419.30	\$ 112,373	\$ -	\$ 112,373
Basketball	601	488	1,089	475.15	263,490	253,953	517,443
Football	961	-	961	399.79	384,197	-	384,197
Golf	71	88	159	579.01	44,839	47,224	92,063
Gymnastics	-	25	25	596.52	-	14,913	14,913
Soccer	334	505	839	324.42	102,690	169,500	272,190
Softball	-	170	170	449.41	-	76,400	76,400
Swimming	112	264	376	396.98	64,712	84,551	149,263
Tennis	232	260	492	179.10	43,383	44,732	88,115
Track and Field	775	716	1,491	160.54	122,557	116,803	239,360
Volleyball	-	700	700	320.58	-	224,404	224,404
LaCrosse	190	50	240	241.68	44,080	13,924	58,004
Wrestling	180	-	180	449.09	80,837	-	80,837
TOTAL	3,724	3,266	6,990	\$330.41	\$ 1,263,158	\$ 1,046,404	\$ 2,309,562
COED SPORTS							
Cross Country	223	224	447	\$153.09	\$ 34,216	\$ 34,215	\$ 68,431
Alpine Skiing	17	18	35	601.06	10,519	10,518	21,037
Cross Country Skiing	10	10	20	696.20	6,962	6,962	13,924
Co-Ed Wrestling	111	111	222	200.45	22,250	22,250	44,500
TOTAL	361	363	724	\$204.27	\$ 73,947	\$ 73,945	\$ 147,892
GENERAL							
CoCurricular/Other					\$ 229,033	\$ 229,033	\$ 458,066
Emergency Reserves					43,733	43,733	87,466
TOTAL					\$ 272,766	\$ 272,766	\$ 545,532
TOTALS	4,085	3,629	7,714		\$ 1,609,871	\$ 1,393,115	\$ 3,002,986

Athletics Fund (continued)

2007-08 Risk Management Fund
\$3,926,467

The Risk Management Fund provides for the costs of property/liability insurance, related loss prevention services, workers' compensation and handles the overall risk management activities for the district. The 2007-08 estimated transfer from the General Operating Fund is \$127.09 per funded student.



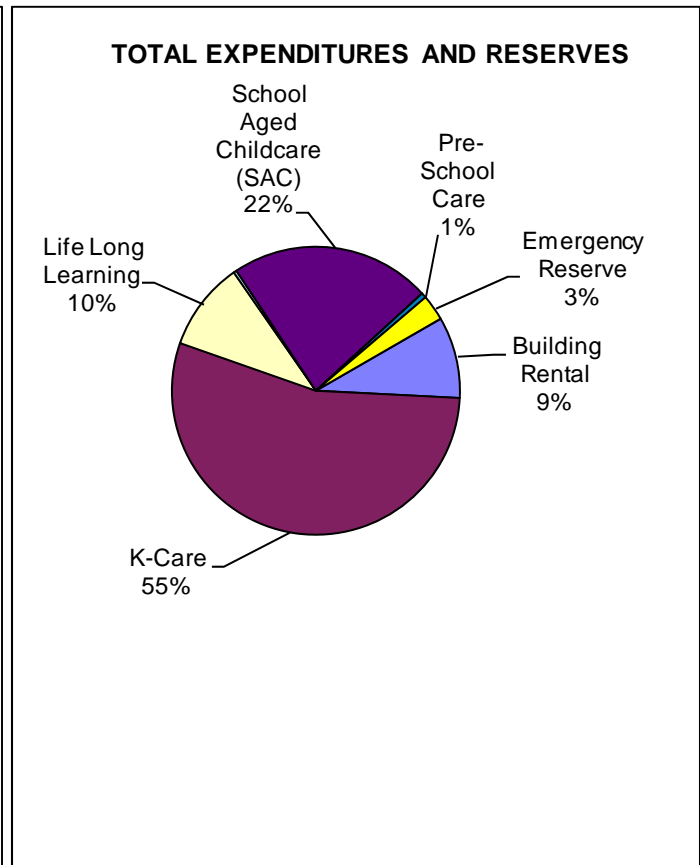
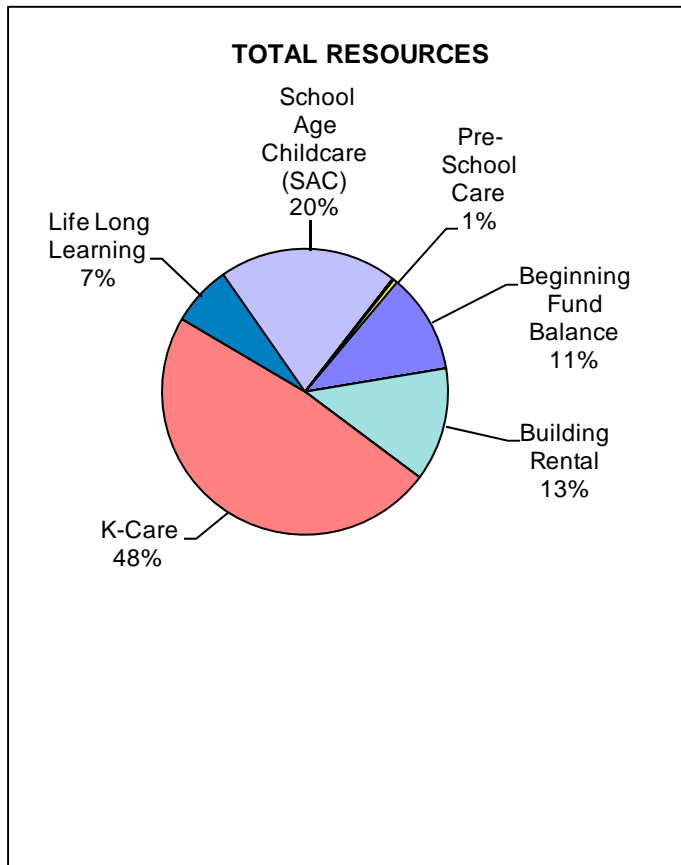
Risk Management Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE	\$ 182,504	\$ 473,133	\$ 258,080
REVENUE:			
Miscellaneous - Local	\$ 7,278	\$ 2,970	\$ 216,000
Allocation from General Fund	3,243,572	3,262,242	3,452,387
TOTAL REVENUE	\$ 3,250,850	\$ 3,265,212	\$ 3,668,387
TOTAL RESOURCES	\$ 3,433,354	\$ 3,738,345	\$ 3,926,467
EXPENDITURES:			
Salaries	\$ 885,478	\$ 886,642	\$ 920,986
Employee Benefits	199,602	223,817	242,641
Purchased Services	2,063	46,046	31,805
Property Insurance	842,107	819,654	792,000
Workers' Comp Insurance	893,616	1,372,294	1,589,671
Supplies and Materials	12,006	13,770	25,000
Capital Outlay	327	1,516	-
Other Objects	32,966	12,442	10,000
Deductible Reserves	92,056	104,084	200,000
TOTAL EXPENDITURES	\$ 2,960,221	\$ 3,480,265	\$ 3,812,103
EMERGENCY RESERVE	\$ -	\$ -	\$ 114,364
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 2,960,221	\$ 3,480,265	\$ 3,926,467
ENDING BALANCE	\$ 473,133	\$ 258,080	\$ -

2007-08 Community Schools Fund
\$4,959,412

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 2007-2008 Revised Budget the scholarship program will continue to offer reduced tuition for students of need. The fund provides the following programs:

- 1) School Age Care
- 2) K-Care
- 3) Building Rental
- 4) Life Long Learning
- 5) Community Youth Opportunities Brochure
- 6) Pre School Care Program

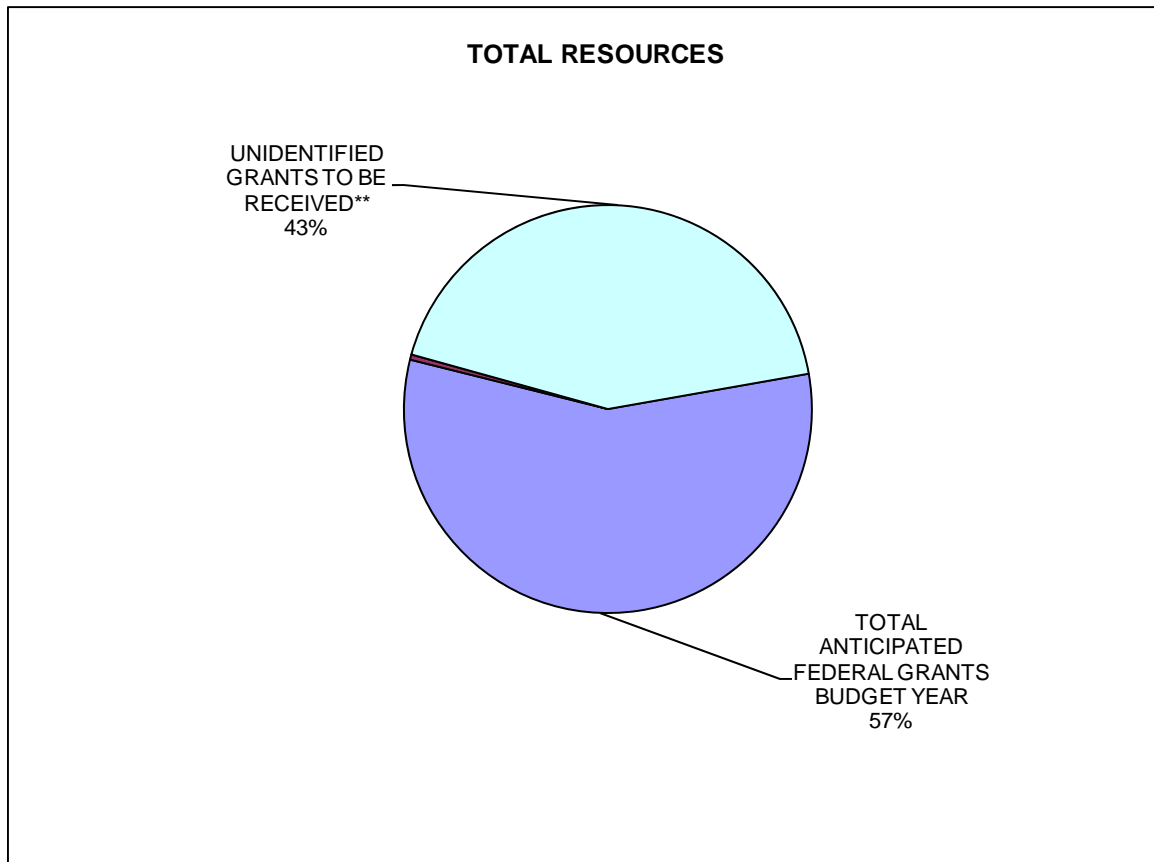


Community Schools Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 531,550	\$ 759,593	\$ 622,028
REVENUE:			
Building Rental	\$ 764,835	\$ 711,508	\$ 709,000
K-Care	2,278,440	2,565,322	2,665,115
Life Long Learning	402,299	366,156	382,000
School Age Childcare (SAC)	916,428	1,003,913	1,119,523
Spirit Summer Camp	167,204	84,769	-
Youth Opportunities Brochure	6,900	7,200	8,775
Pre-School Care	22,414	148	25,018
Scholarships	-	(6,322)	(10,000)
TOTAL REVENUE	\$ 4,558,520	\$ 4,732,694	\$ 4,899,431
TOTAL RESOURCES	<u>\$ 5,090,070</u>	<u>\$ 5,492,287</u>	<u>\$ 5,521,459</u>
EXPENDITURES:			
Building Rental	\$ 527,365	\$ 539,117	\$ 392,258
K-Care	1,863,856	2,232,334	2,342,408
Life Long Learning	406,119	392,190	427,784
Youth Opportunities Brochure	9,166	10,375	14,727
School Aged Childcare (SAC)	708,222	823,184	966,520
Spirit Summer Camp	165,350	111,044	-
Pre-School Care	16,649	3,265	23,786
TOTAL EXPENDITURES	<u>\$ 3,696,727</u>	<u>\$ 4,111,509</u>	<u>\$ 4,167,483</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 125,024
TRANSFER OF YEAR END FUND BALANCE TO GENERAL FUND	\$ 633,750	\$ 758,750	\$ 666,905
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 4,330,477</u>	<u>\$ 4,870,259</u>	<u>\$ 4,959,412</u>
ENDING BALANCE	<u>\$ 759,593</u>	<u>\$ 622,028</u>	<u>\$ 562,047</u>

2007-08 Governmental Designated-Purpose Grants Fund
\$19,500,000

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

CFDA #	GRANT NAME	FUNDING PERIOD	2005-06 AUDITED BUDGET	2006-07 UNAUDITED BUDGET	2007-08 REVISED BUDGET*
20.205	Highway Planning and Construction	June - June	\$ -	\$ 34,960	\$ 38,488
45.310	State Library Program	July - June	-	13,951	456
84.002A	Adult Education Family Literacy	July - June	117,123	121,968	127,150
84.010	Title I, Part A, NCLB	July - June	2,093,080	2,380,725	2,253,900
84.010	Title I, Set Aside, School Improvement	July - June	-	91,727	100,000
84.027	Special Education: IDEA Part B	July - June	4,934,729	4,985,635	4,794,433
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	32,290	4,976	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	125,034	131,543	169,561
84.060A	Title VII, Part A: Indian Education	July - June	19,499	23,247	26,000
84.126	School to Work Alliance Program (SWAP)	July - June	309,729	354,629	353,577
84.173	IDEA: Special Education: Preschool Grants	July - June	150,688	114,970	119,889
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	428,308	475,334	447,040
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	-	-	178,441
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	103,540	66,497	77,595
84.213	Title I, Part B, Even Start	July - June	209,838	180,871	191,000
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	-	1,173	364,793
84.287	Title V, Part B, 21st Century Learning Centers	July - June	214,641	174,988	200,828
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	-	106,109	122,000
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	283,616	21,770	-
84.298	Title V, NCLB, Innovative Programs***	July - June	285,946	54,677	40,323
84.318	Title II, Part D, NCLB, Technology	July - June	33,416	51,533	22,745
84.330	Advanced Placement for Disadvantaged Students	July - June	-	9,632	-
84.334A	Gaining Early Awareness and Readiness for UP	June -Aug	50,264	-	-
84.365	Title III, NCLB, ELL	July - June	268,921	234,676	217,766
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	53,414	87,585	127,110
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	30,790	167,067	180,315
84.367	Title II, Part A, NCLB, Teacher Quality***	July - June	753,522	727,882	863,293
84.332	Comprehensive School Reform Demonstration	July - Sept	120,210	21,816	-
84.332A	Comprehensive School Reform	July - Sept	62,875	159,759	35,000
84.938	Hurricane Katrina Relief 2006	July-June	162,034	1,600	-
93.938	Coordinated School Health Programs	April - Jan	-	10,000	-
93.758	Refugee School Impact Grant	Aug - Aug	7,903	-	-
94.004	Title IV Service Learning	July - June	23,842	33,700	-
TOTAL FEDERAL GRANTS			<u>\$ 10,875,252</u>	<u>\$ 10,845,001</u>	<u>\$ 11,051,703</u>
	Read to Achieve	July - June	\$ 404,213	\$ 1,243,367	\$ 15,524
	School of Excellence	Indefinite	-	1,827	20,000
	Comprehensive Health Education Program	July - June	48,888	15,817	20,000
	Colorado Family Literacy	July - June	-	29,387	23,766
	Colorado Department of Natl Res Division of Wildlife	July - June	-	500	-
	Expelled and At-Risk add'l - Boulder Prep	July - June	35,475	23,650	-
	Expelled and At-Risk - Secondary Ed	July - June	172,807	115,264	-
TOTAL STATE GRANTS			<u>\$ 661,383</u>	<u>\$ 1,429,812</u>	<u>\$ 79,290</u>
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			10,875,252	10,845,001	11,051,703
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			661,383	1,429,812	79,290
TOTAL LOCAL GRANTS BUDGET YEAR			416,946	415,434	-
UNIDENTIFIED GRANTS TO BE RECEIVED**			-	-	8,369,007
TOTAL BUDGET			<u>\$ 11,953,581</u>	<u>\$ 12,690,247</u>	<u>\$ 19,500,000</u>

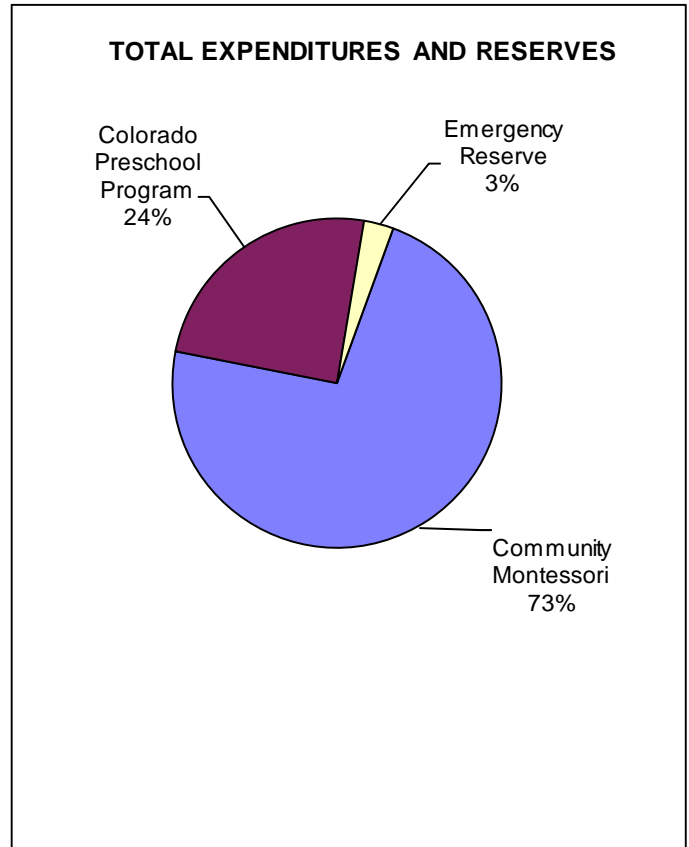
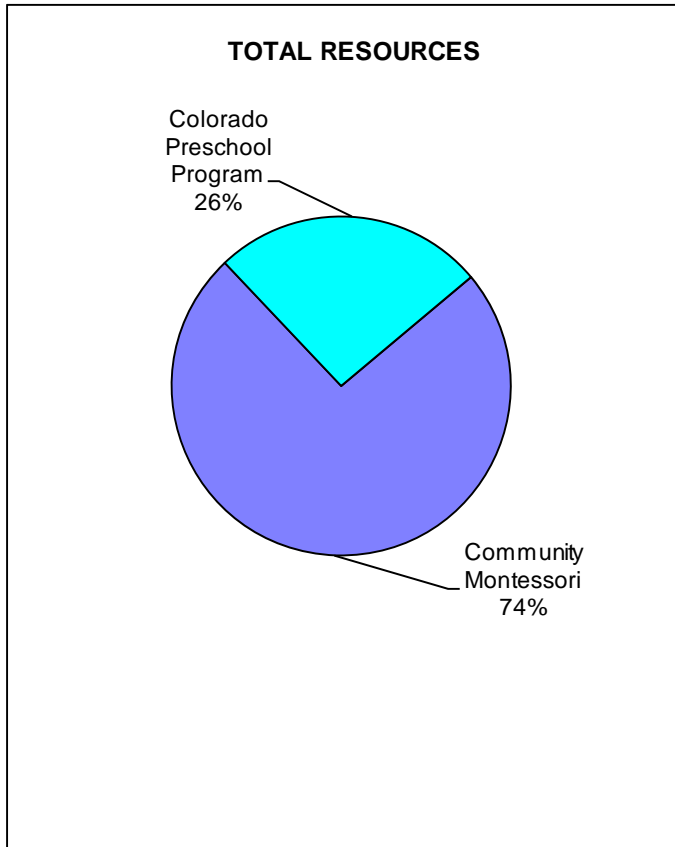
* Carryover is not included in the Budget

** 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.

*** Includes a transfer of funds of \$85,911 from Title II to Title V for FY05

2007-08 Tuition-Based Preschool Fund
\$627,454

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 and Kindergarten Program students.



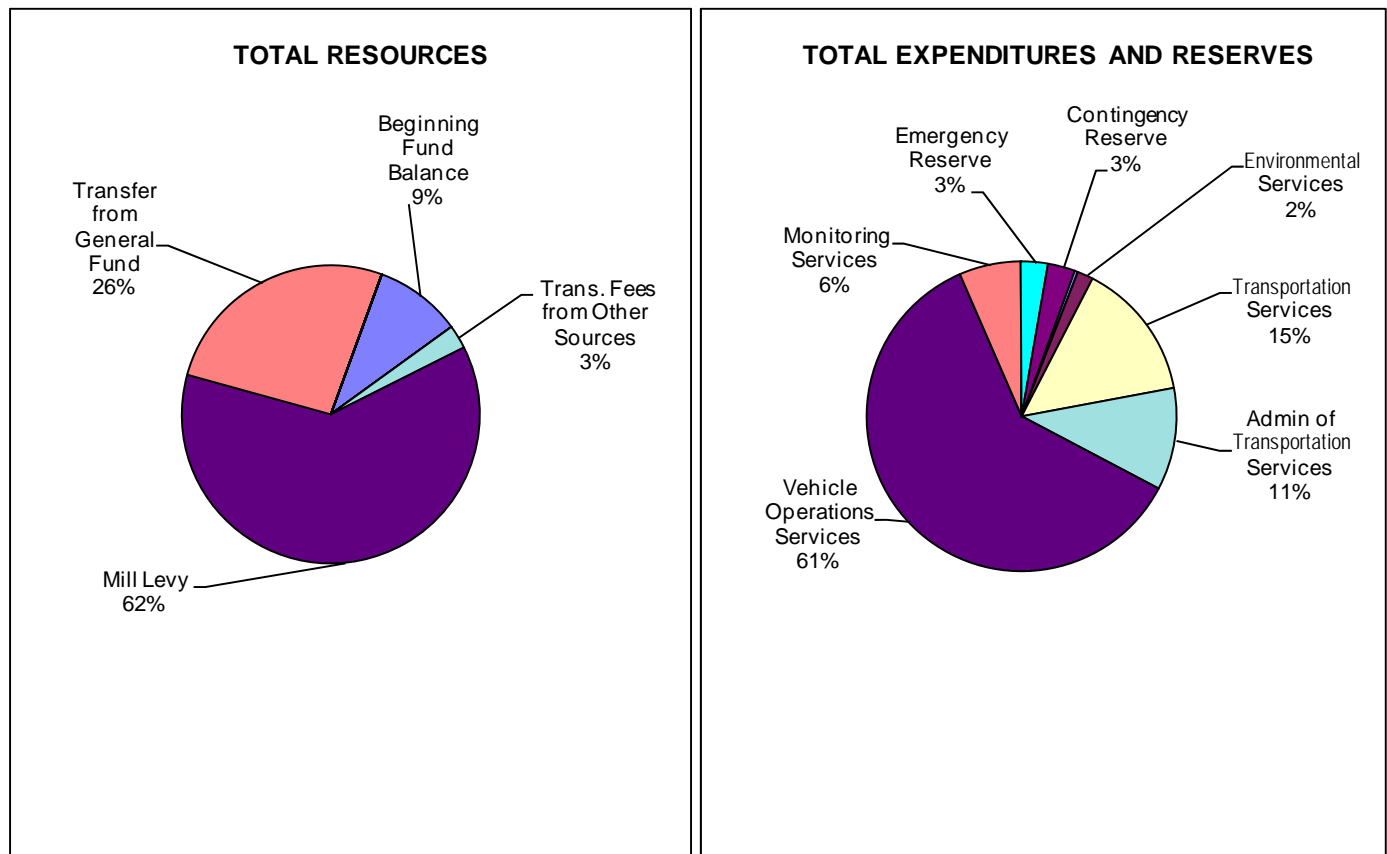
Tuition-Based Preschool Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 1,438	\$ 43,488	\$ 47,881
CPKP	-	2,140	(3,728)
TOTAL BEGINNING BALANCE	\$ 3,958	\$ 45,628	\$ 44,153
REVENUE/TUITION:			
Community Montessori Preschool	\$ 415,790	\$ 483,187	\$ 498,434
Community Montessori Scholarships	(66,576)	(71,555)	(81,633)
CPKP	120,980	107,365	166,500
	-	-	-
TOTAL REVENUE	\$ 470,194	\$ 483,187	\$ 583,301
TOTAL RESOURCES	\$ 474,152	\$ 528,815	\$ 627,454
EXPENDITURES:			
Community Montessori Preschool	\$ 307,164	\$ 371,429	\$ 455,182
CPKP	121,360	113,233	153,997
TOTAL EXPENDITURES	\$ 428,524	\$ 484,662	\$ 609,179
EMERGENCY RESERVE	\$ -	\$ -	\$ 18,275
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 428,524	\$ 484,662	\$ 627,454
ENDING BALANCE			
Community Montessori Preschool	\$ 43,488	\$ 47,881	\$ -
CPKP	\$ 2,140	\$ (3,728)	\$ -

2007-08 Transportation Fund
\$9,469,977

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

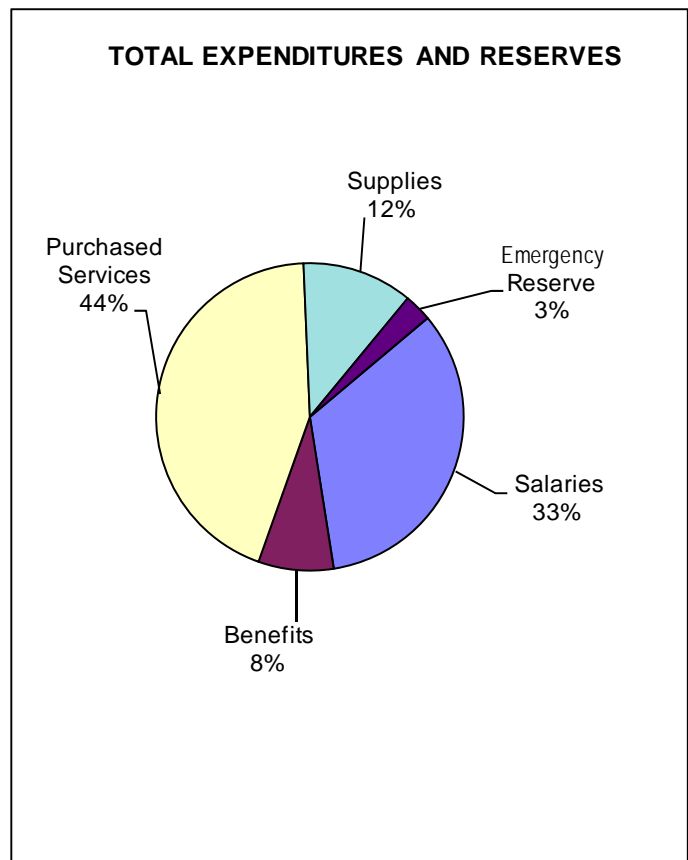
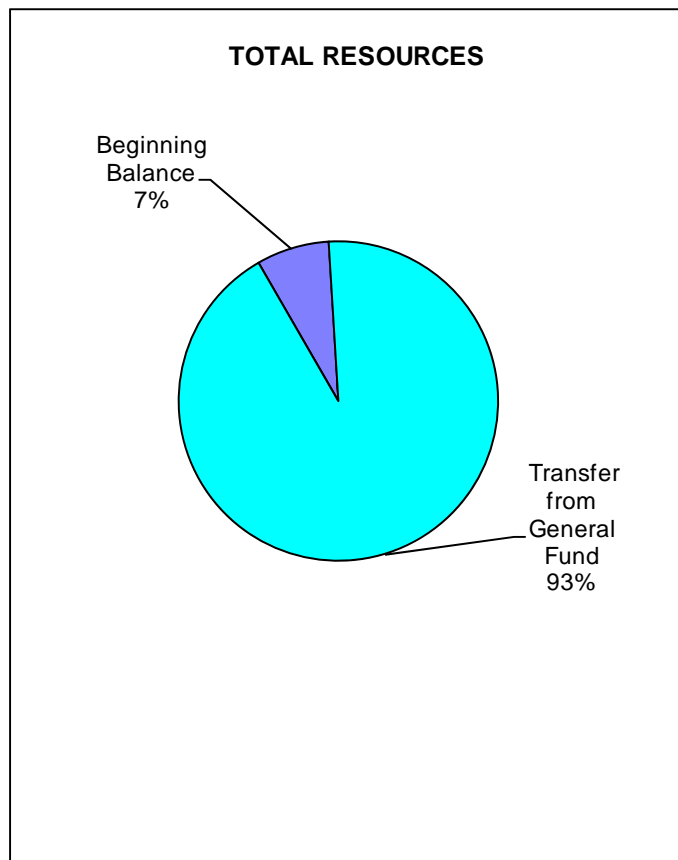


Transportation Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 379,769	\$ 952,198
REVENUE:			
Trans. Fees from Other Sources	\$ 245,050	\$ 283,289	\$ 260,000
Mill Levy	4,327,311	6,266,795	6,214,959
Transfer from General Fund	4,021,256	2,645,840	2,645,840
TOTAL REVENUE	\$ 8,593,617	\$ 9,195,924	\$ 9,120,799
TOTAL RESOURCES	<u>\$ 8,593,617</u>	<u>\$ 9,575,693</u>	<u>\$ 10,072,997</u>
EXPENDITURES:			
Maintenance & Operations	\$ 33,620	\$ 32,860	\$ 34,449
Environmental Services	125,279	149,002	155,860
Transportation Services	1,265,158	1,229,473	1,373,329
Admin of Transportation Services	929,226	1,025,826	1,008,680
Vehicle Operations Services	5,244,569	5,437,252	5,753,496
Monitoring Services	615,996	749,082	608,127
TOTAL EXPENDITURES	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 8,933,941</u>
RESERVES:			
Emergency Reserves	\$ -	\$ -	\$ 268,018
Contingency Reserves	-	-	268,018
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 536,036</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 9,469,977</u>
ENDING BALANCE	<u>\$ 379,769</u>	<u>\$ 952,198</u>	<u>\$ 603,020</u>

2007-08 Colorado Preschool and Kindergarten Program Fund
\$1,100,807

The Colorado Preschool and Kindergarten 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 and Kindergarten Program. In the 2007-08 fiscal year Boulder Valley School District was allocated 66 slots for full day kindergarten (33 FTE) and 225 slots for preschool (112.5 FTE). Additional slots were added to six school sites and an additional site was opened during the year for a new total of 78 slots for full day kindergarten (39 FTE) and 245 slots for preschool (122.5 FTE) for a total of 323 students served (161.5 FTE).

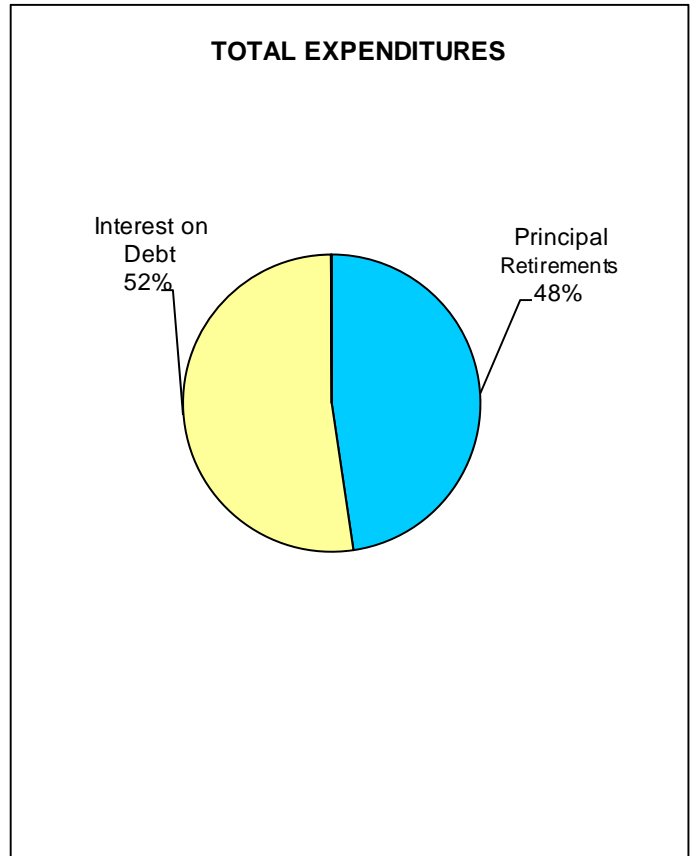
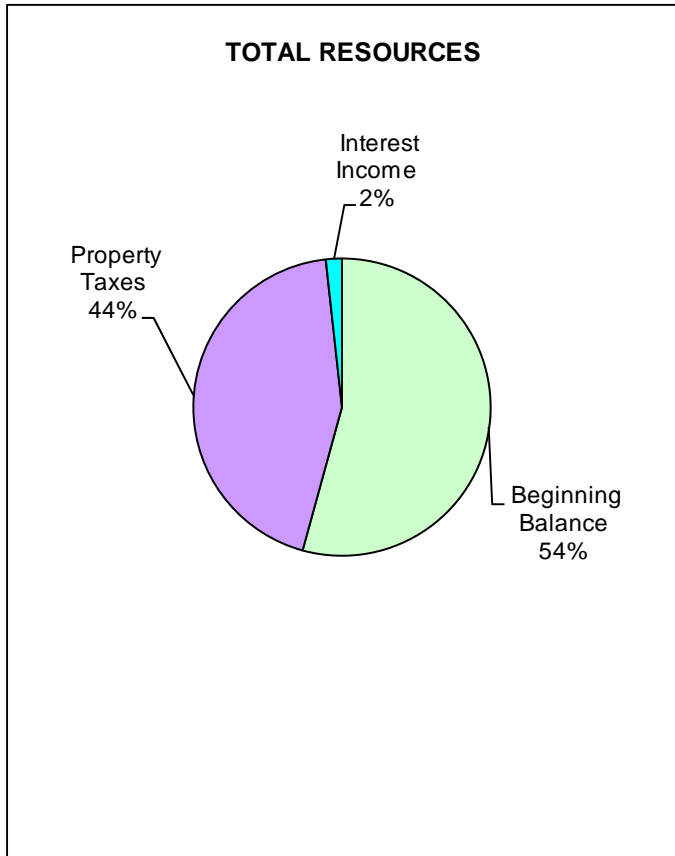


Colorado Preschool and Kindergarten Program Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE	\$ 11,421	\$ 60,112	\$ 81,096
REVENUE:			
Transfer from General Fund	<u>\$ 704,062</u>	<u>\$ 878,238</u>	<u>\$ 1,019,711</u>
TOTAL REVENUE	\$ 704,062	\$ 878,238	\$ 1,019,711
TOTAL RESOURCES	<u>\$ 715,483</u>	<u>\$ 938,350</u>	<u>\$ 1,100,807</u>
EXPENDITURES:			
Salaries	\$ 191,703	\$ 310,864	\$ 370,154
Benefits	34,525	61,750	87,138
Purchased Services	388,813	456,489	483,294
Supplies	<u>40,330</u>	<u>28,151</u>	<u>128,159</u>
TOTAL EXPENDITURES	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,068,745</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 32,062
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,100,807</u>
ENDING BALANCE	<u>\$ 60,112</u>	<u>\$ 81,096</u>	<u>\$ -</u>

2007-08 Bond Redemption Fund
\$21,023,635

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

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE	\$ 15,577,400	\$ 15,912,470	\$ 23,304,815
REVENUE:			
Delinquent Property Taxes	\$ 18,489	\$ 23,942	\$ 20,000
Property Taxes	13,470,896	20,319,570	18,887,180
Interest Income	437,675	654,054	750,000
TOTAL REVENUE	\$ 13,927,060	\$ 20,997,566	\$ 19,657,180
TOTAL RESOURCES	<u>\$ 29,504,460</u>	<u>\$ 36,910,036</u>	<u>\$ 42,961,995</u>
EXPENDITURES:			
Principal Retirements	\$ 7,060,000	\$ 7,375,000	\$ 10,020,000
Interest on Debt	6,529,990	6,227,721	10,983,635
Other - Paying Agent Fees	2,000	2,500	20,000
TOTAL EXPENDITURES	<u>\$ 13,591,990</u>	<u>\$ 13,605,221</u>	<u>\$ 21,023,635</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -
ENDING BALANCE	<u>\$ 15,912,470</u>	<u>\$ 23,304,815</u>	<u>\$ 21,938,360</u>
MILL LEVY	3.274	4.902	4.142
ASSESSED VALUATION:			
FOR THE YEAR 2006 (Certified)	\$ 4,154,385,863		
FOR THE YEAR 2007 (Certified)		\$ 4,164,972,283	
FOR THE YEAR 2008 (Certified)			\$ 4,634,807,638

*Includes the February 12, 2008 Supplemental Budget

2007-08 Building Fund \$72,000,000

2006-2013 BUILDING FUND 6-YEAR SPENDING PLAN

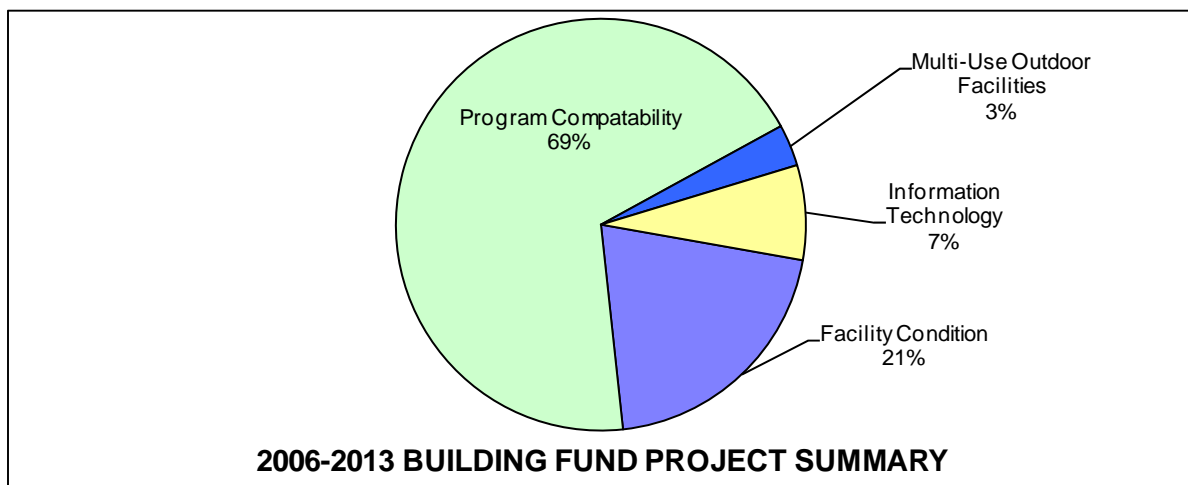
Facility condition improvements will address major HVAC, Electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

Program compatibility improvements will focus on improving and expanding core instructional spaces at all schools in the District. Classrooms, small group instructional spaces, art and 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 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 Compatability		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
TOTALS	\$	296,808,810



Building Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE	\$ -	\$ -	\$ 120,090,186
REVENUE:			
Net Bond Proceeds - 2007 Issuanc	\$ -	\$ 121,415,603	\$ -
Interest Income	-	1,458,669	3,000,000
TOTAL REVENUE	\$ -	\$ 122,874,272	\$ 3,000,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 122,874,272</u>	<u>\$ 123,090,186</u>
EXPENDITURES:			
Phase I Projects	\$ -	\$ 2,256,870	\$ 72,000,000
Bond Issuance Costs	-	527,216	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 2,784,086</u>	<u>\$ 72,000,000</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 120,090,186</u>	<u>\$ 51,090,186</u>

Ballot Measure 3A

On November 7, 2006, the voters of the Boulder Valley School District approved Ballot Measure 3A authorizing the issuance of \$296.8 million in bonds for district facility improvements set forth in the Educational Facilities Master Plan that was approved by the board of education on June 13, 2006.

The original planning for the Bond issue called for the issuance of debt in three increments: \$120 million in 2007, \$100 million in 2009 and \$76.8 million in 2011. These amounts were based upon a preliminary six-year, three-phase project list.

Since the successful passage of 3A, a considerable amount of time has been spent in developing the Phase 1 project list along with the sizing and issuance of the first series of bonds. In addition, numerous discussions framing how the projects will be managed and organizing the accountability system have also occurred.

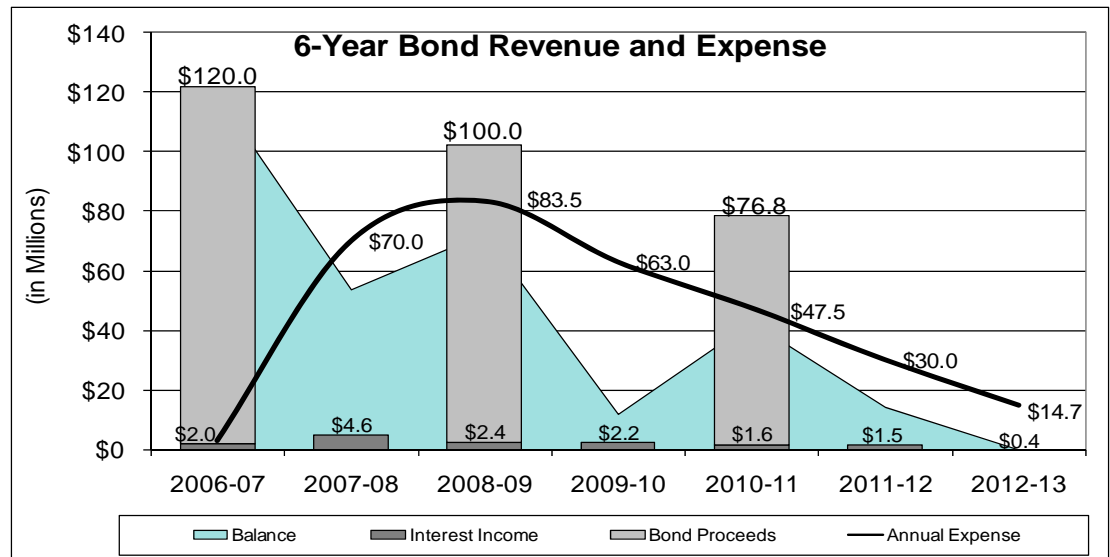
The district anticipates establishing a master schedule in March 2007.

Commitments

The district made commitments to provide substantial communication of its efforts, to make periodic presentations to 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 our students, staff, and community. The district has committed to:

- Produce regular communication updates on our web site and for school newsletters
- Present to the 2006 Citizens' Bond Oversight Committee on a regular basis
- Convene Design Advisory Teams at every school to engage the communities in the design process of building projects
- Hire a consultant in wide-area network design and establish an IT advisory committee to assist with the development of the wide-area network design proposal
- Employ a 'green' technology specialist to assist us in identifying appropriate construction methods and products
- 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 18 member Citizens' Bond Oversight Committee 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 of education approved 18 community and staff members to serve on the Citizens' Bond Oversight Committee 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 initial meeting of the committee will occur in February 2007.

The Bond Program's Benefit to BVSD Goals

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

The three district goals, detailed on pages 38-40 in the Goals section of this document, can be summarized as follows:

Achievement:

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

Equity:

To significantly cut the achievement gap between minority and majority student populations by the end of the 2011-12 school year.

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. Consider the following statements in accordance with the district goals:

- Proceeds of the Bond Program will provide funding for enhancements to lighting, air quality, temperature regulation and overall aesthetics that will positively affect turnover, absenteeism and overall morale for both students and teachers. BVSD expects that increased job satisfaction along with improved student achievement will boost staff and student morale and foster improved staff/student relations.
- According to a Carnegie Mellon study, a positive correlation was established between English & Math test scores and the amount of exposure to day lighting.
- The American Lung Association and the U.S. Environmental Protection Agency have identified asthma as the leading cause of school absences. Improved air quality resulting from enhancements will help BVSD to lower school absenteeism and improve learning for all students.
- More instructional space will relieve facility restrictions. This will allow the district to decentralize center-based programs which will in turn accommodate the District's Destratification Plan.

Bond Program's Benefit to the Environment

The Bond Project will utilize a "green" technology specialist to assist in identifying appropriate construction methods and products for reduced environmental impact. Examples of these methods and products include:

- Natural day-lighting
- Low maintenance landscaping
- Efficient irrigation systems
- Low-flow water devices
- Low VOC-emissions carpets and furnishings
- Energy Star appliances
- Building products that utilize recycled materials
- Highly efficient ventilation and heating/cooling systems

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 include 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 large portion of the bond program will be dedicated to Information Technology including impacting the Wide Area Network, Local Area Network and voice communication systems utilizing Voice over Internet Protocol (VoIP) technology. The Information Technology (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 leverage 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.

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

Bond Program's Relationship to Other Funds

Because of timing, there will not be a substantial change to the expenditures within other funds in the 2007-2008 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 Facility 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 across all district buildings, 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. The revenue budget for 2007-08 has been reduced by \$100,000 to reflect this anticipated loss of revenue. 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.

Bond Redemption Fund

For the Bond Redemption Fund, the 2007-08 fiscal year is impacted as a result of passing Ballot Measure 3A. The 2007-08 combined amount for principal and interest payments has increased by nearly \$11.7 million. As mill levies, debt, and payments change over time, the Bond Redemption Fund will be modified accordingly.

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.

Food Service Fund

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

Proposed Project List (Six-Year)

The following chart lists the estimated costs for Facility Condition (FC), Program Compatibility (PC), and Multi-Use Outdoor Facility (MUOF) at each building. Actual costs will vary due to the timing of each project as well as architectural and engineering modifications made during the planning stage.

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
Creskide Elem	\$2,208,698	Broomfield Heights 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	Centaurus 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 Charter	\$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

Bond Management Team

Nearly all Denver metro school districts manage their bond programs with internal staff assisted by contracted services from professional firms. This hybrid of district and contract employees allows for better institutional control, provides rapid professional support, and keeps management costs at a minimum, thereby maximizing funds available for school projects. In addition, internal professional staffs tend to be more vested and knowledgeable of the district. The hybrid organizational structure includes internal leadership and oversight of all financial and construction activities. It also provides easy integration of external professional support in project management, construction oversight and industry experience. Requests for Qualifications and Requests for Proposal were made to bond construction management firms to provide these services, with Heery International being selected to provide this service. A detailed construction schedule has been developed for each project in Phase 1, noting specific timelines. Many schools in Phase 1 have begun the initial design and planning process.

Phase 1 Project List

As the district addressed the sequence of projects, priorities were developed which reflect district needs, financial impacts to the voter, and capacity to complete the work in a timely fashion. Several bond projects are significant in size and scope, and many could be addressed as singular construction events. Other smaller school projects would lend themselves to savings associated with 'bundling' or combining with others to gain economies of scale. The Phase 1 projects typically fall into the former category and were compiled using the following guidelines:

- Addressing existing/anticipated overcrowding issues
- Minimizing multiple construction experiences for students as they matriculate through the school system (completing middle school & high school construction first)
- Equity between communities
- Projects which can be completed in 2007
- Charter school commitments
- Providing critical program enhancements
- Projects which need extensive planning which can start immediately
- District-wide IT projects

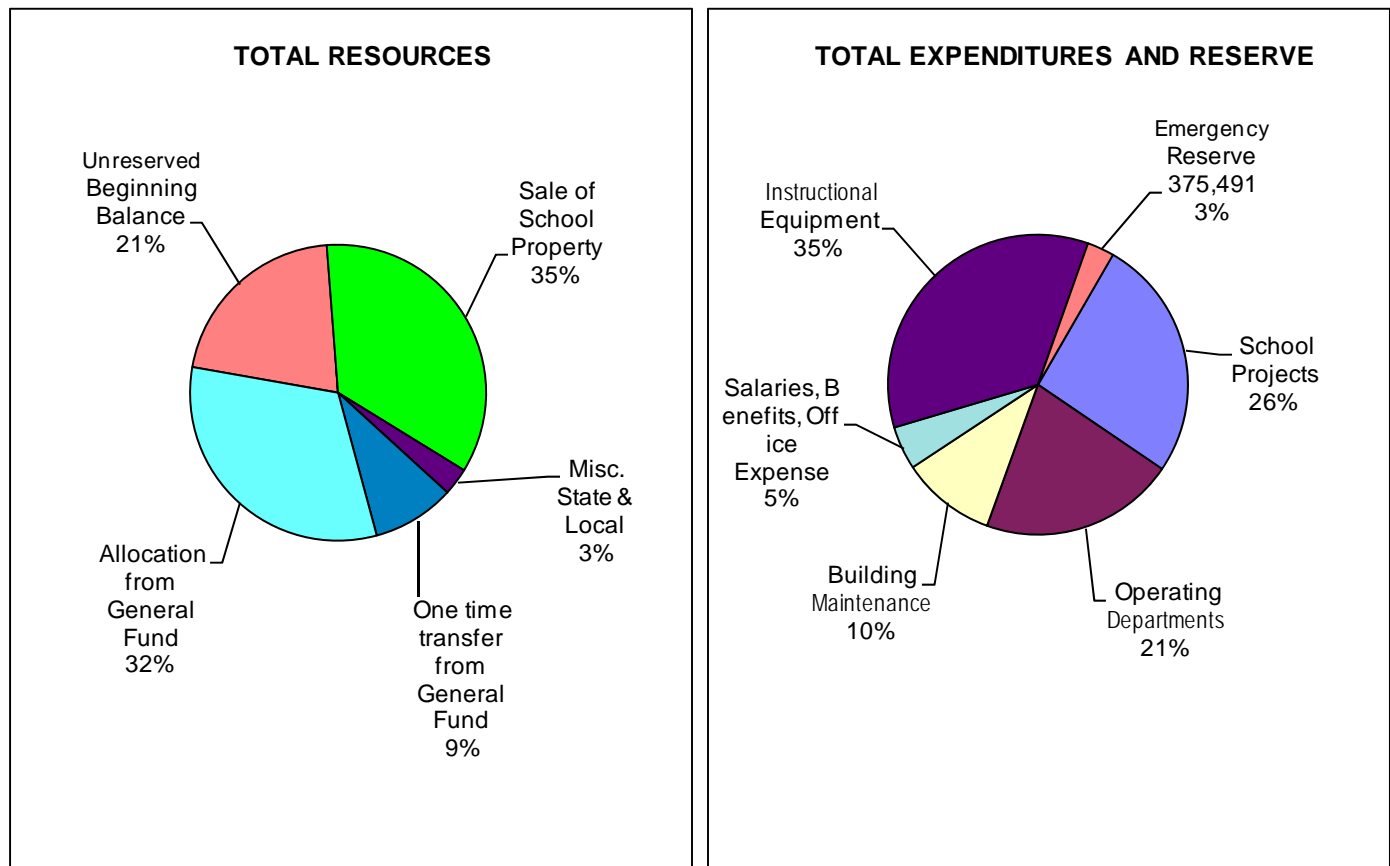
Some of the projects on the Phase 1 List are expected to extend into Phase 2 of the 2006 bond which is why the total exceeds the \$120 million first debt issuance. Any adjustment or addition to the list would result in a corresponding move of a Phase 1 project to a later phase. A more detailed schedule will be developed when the assembled bond management team finalizes the master schedule.

School/Facility	Projected Cost	07-08 Budget	School/Facility	Projected Cost	07-08 Budget
High Peaks and BCSIS	\$7,042,039	\$4,500,000	Arapahoe Ridge/TEC	\$5,333,778	\$463,000
Columbine Elem	\$700,000	\$2,920,441	Boulder High	\$11,812,819	\$2,486,134
Community Montessori	\$225,736	\$225,058	Broomfield High	\$20,774,010	\$5,400,000
Crest View Elem	\$5,892,213	\$1,832,900	Centarus High	\$5,683,991	\$6,400,000
Douglass Elem	\$110,762	\$110,762	Fairview High	\$10,910,579	\$3,400,000
Foothill Elem	\$9,051,405	\$2,163,458	Monarch High	\$340,140	\$310,140
Gold Hill Elem	\$18,787	\$18,787			
Lafayette Elem	\$3,009,587	\$824,550	Boulder Prep	\$400,000	\$400,000
Ryan Elem	\$142,659	\$142,659	Justice High	\$200,000	\$200,000
			Peak to Peak K-12 Charter	\$1,600,000	\$1,600,000
Nederland Middle/High	\$1,920,415	\$2,192,120	Summit Middle Charter	\$5,200,000	\$5,200,000
Casey Middle	\$3,000,000	\$2,859,991			
Southern Hills Middle	\$10,169,858	\$3,700,000			
Manhattan Middle	\$10,461,508	\$4,500,000			
Louisville Middle	\$16,045,864	\$7,650,000			
			Subtotal School/Facility Projects	\$95,896,043	\$59,500,000
			Add: Information Technology	\$13,319,125	\$12,500,000
			Subtotal All Projects:	\$109,215,168	\$72,000,000
			Project Reserve:	\$100,000	\$0
			Grand Total:	\$109,315,168	\$72,000,000

2007-08 Capital Reserve Fund \$12,891,872

The Capital Reserve Fund may be used for the purchase of equipment over \$1,000 per unit cost, computer equipment over \$500 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. The 2007-08 transfer is expected to be \$164.91 per funded student. Charter schools not in district facilities receive the Capital Reserve allocation directly.

While Colorado statute 22-45-103(c) defines the requirements for purchases within the Capital Reserve Fund, board policy DID (page 248) defines fixed assets as tangible items with a useful life of over one year and a unit value of \$5,000 or more.



Capital Reserve Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE			
Restricted Reserves	\$ 836,052	\$ 767,031	\$ 250,777
Encumbered Projects	948,000	348,818	1,387,901
Unreserved Beginning Balance	-	1,459,635	1,071,992
TOTAL BEGINNING BALANCE	\$ 1,784,052	\$ 2,575,484	\$ 2,710,670
REVENUE:			
Sale of School Property	\$ 620,000	\$ 629,875	\$ 4,500,000
Miscellaneous - State & Local	192,720	23,775	342,960
One time transfer from Community Schools	100,000	-	-
One time transfer from General Fund	3,257,159	1,409,000	1,151,349
Allocation from General Fund	3,792,595	3,977,901	4,186,893
TOTAL REVENUE	\$ 7,962,474	\$ 6,040,551	\$ 10,181,202
TOTAL RESOURCES	<u>\$ 9,746,526</u>	<u>\$ 8,616,035</u>	<u>\$ 12,891,872</u>
EXPENDITURES:			
School Projects	\$ 2,432,378	\$ 1,839,751	\$ 3,372,370
Operating Departments	2,217,876	1,031,560	2,710,321
Building Maintenance	1,230,496	1,697,816	1,315,000
Salaries, Employee Benefits, Office Expense	757,404	564,813	602,990
Instructional Equipment	532,888	771,425	4,515,700
TOTAL EXPENDITURES	<u>\$ 7,171,042</u>	<u>\$ 5,905,365</u>	<u>\$ 12,516,381</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 375,491
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 7,171,042</u>	<u>\$ 5,905,365</u>	<u>\$ 12,891,872</u>
ENDING BALANCE	<u>\$ 2,575,484</u>	<u>\$ 2,710,670</u>	<u>\$ -</u>

Capital Reserve Fund Project Summary 2007-08

Boulder Valley School District is committed to provide 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, items #1 and #2 below. Just over 75% 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 in developing the annual project list. District staff evaluate project requests and prioritize 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 – A facility change is necessary to deliver an instructional program adequately.
4. Replacement of depreciated items.
5. Impacts the District's operating budget – This non-routine project has an impact on district operating budget and/or services.

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 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 annual 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 fuel savings will result in a slower growth of both use 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 these criteria.

Capital Reserve Fund Project Summary 2007-08 (continued)**Elementary Schools**

Aspen Creek K8	Replace Door Hardware	\$	5,000
Aspen Creek K8	Replace Gate For Dumpster Storage		3,000
Bear Creek	Landscaping		4,000
Bear Creek	Fire Alarm Replacement		80,000
Birch	Bathroom Upgrades		10,000
Birch	Preschool Improvements		10,000
Coal Creek	Boiler Replacement		46,639
Crest View	Annexation Payment		3,700
Eisenhower	Temperature Control Unit		4,000
Eldorado K8	Drainage Repairs		12,000
Eldorado K8	City Of Superior Pavement Payment		22,000
Fireside	Domestic Water Heater		26,862
Flatirons	Boiler Replacement (Carry Over 06/07)		35,000
Gold Hill	Exterior Painting		12,000
Heatherwood	Interior Doors		20,000
Horizons	Boiler Replacement		60,000
Horizons	Sewer Repairs		14,000
Louisville	Security Fencing		3,000
Monarch K8	Gym Door Replacement		2,500
Ryan	Boiler Replacement		47,711
Superior	Hvac Repair (Carry Over 06/07)		15,000
University Hill	Window In Primary Building		5,000
University Hill	Security Upgrades		10,000
Total Elementary Schools: \$			451,412

Middle Schools

Angevine	Carpet Replacement	\$	55,000
Angevine	Asphalt Crack Repair (Carry Over 06/07)		10,000
Broomfield Heights	Structural Repairs		21,000
Halcyon	Storage Shed		3,000
Platt	Domestic Water Heater Replacement		6,000
Platt	Replace Basketball Backboard Motors		15,000
Southern Hills	Interior Clock Upgrades		22,500
Summit	Temp. Ctrl Air Compressor (Carry Over 06/07)		4,500
Total Middle Schools: \$			137,000

Capital Reserve Fund Project Summary 2007-08 (continued)**High Schools**

Arapahoe Ridge/Tec	New Signage	\$	4,500
Arapahoe Ridge/Tec	Auto Body Compressor Improvements		45,000
Boulder	Field Lights (City Of Boulder Eet Funds)		160,000
Boulder	Court Yard Stair Repair		2,000
Boulder	Security Gate Replacement		5,000
Boulder	Pug Mill Replacement		5,000
Boulder	Band Room Window Replacement		2,500
Boulder	Boiler Replacement (Carry Over 06/07)		64,150
Centaurus	Security Camera/Dvr Replacement		8,000
Centaurus	Wrestling Room - Floor Replacement		60,000
Centaurus	Asphalt Replacement		40,000
Fairview	Moveable Wall Repairs		2,500
Fairview	Carpet Replacement		45,000
Fairview	Field Lights (City Of Boulder Eet Funds)		140,000
Fairview	Interior Clock Upgrades		22,500
Monarch	Structural Assessment		10,000
Monarch	Security Camera/Dvr Replacement		8,000
Nederland Mid/Sr	Musical Storage		4,000
Nederland Mid/Sr	Roof Drain (Carry Over 06/07)		3,500
Nederland Mid/Sr	Parking Lot Lights		24,000
New Vista	Hvac Repairs (Carry Over 06/07)		26,200
Peak-To-Peak	Library Construction (2006 Bond)		1,473,604
Total High Schools: \$			2,155,454

District Wide

District Wide	Copier Leases For Schools	\$	200,000
District Wide	Prairie Dog Management		5,000
District Wide	Emergencies		312,504
District Wide	Security Improvements (Radios/Alarms)		40,000
District Wide	Fire Detector Replacements		30,000
District Wide	Key Set Replacement		41,000
Total District Wide: \$			628,504

School Project Sub-Total Summary

	Elementary Schools	\$	451,412
	Middle Schools		137,000
	High Schools		2,155,454
	District Wide		628,504
School Project Sub-Total: \$			3,372,370

Capital Reserve Fund Project Summary 2007-08 (continued)**Operating Departments**

Ed Center	Board Room Door Replacement	\$	15,000
Ed Center	Foss Relocation (Carry Over 06/07)		317,427
Ed Center	Dimc Relocation/Meeting Space Renovation		350,000
Ed Center	Planning & Assessment & Mailroom Renovation		20,000
Food Service	Delivery Truck		55,000
Food Service	Vending Machine Pilot		26,000
Food Service	Blended Lunch Lines		58,000
Food Service	Back Office Software/Hardware		140,000
Human Resources	Hvac Unit		29,174
Maintenance	Equipment/Vehicle Replacement		220,000
Maintenance	Work Order System Equipment		14,800
Materials Management	Folder		11,000
Operations	Commercial Dryer (Carry Over 06/07)		3,345
Special Ed	Equipment		40,000
Security	Patrol Car		25,000
Security	Roof Top Unit Replacement		10,000
Transportation	Bus Replacement		1,000,000
Transportation	Bus Replacement (Carry Over 06/07)		322,575
Transportation	Roof Top Unit Replacement		20,000
Warehouse	Fork Lift		20,000
Warehouse	Refrigeration Repairs (Carry Over 06/07)		13,000
Total Operating Departments:			\$ 2,710,321

Building Maintenance - District Wide

District Wide	Americans With Disabilities Act	\$	40,000
District Wide	Asbestos Management		100,000
District Wide	Carpet Replacement		60,000
District Wide	Backflow Preventer Replacement		15,000
District Wide	Building Assessments		30,000
District Wide	Custodial Equipment Replacement		30,000
District Wide	Door Replacement		40,000
District Wide	Electrical Reserve		45,000
District Wide	Field Striping		40,000
District Wide	Grounds Restoration		100,000
District Wide	Heat Mitigation		100,000
District Wide	Hvac/Plumbing Reserve		150,000
District Wide	Marker Board Replacement		20,000
District Wide	Painting		50,000
District Wide	Playground Surfacing, Drainage, Containment		30,000
District Wide	Restroom Stall Replacement		20,000
District Wide	Roofing		400,000
District Wide	Water Taps		45,000
Total Building Maintenance - District Wide:			\$ 1,315,000

Capital Reserve Fund Project Summary 2007-08 (continued)**Instructional Equipment/Technology**

Equipment/Technology	I.T./Professional Development Center	\$	4,500,000
Equipment/Technology	Musical Instruments (Carry Over 06/07)		15,700
Total Equipment/Technology:		\$	4,515,700

Salaries/Benefits/Office Expenses

	Salaries/Benefits/Office Expenses	\$	602,990
Total Salaries/Benefits/Office Expenses:		\$	602,990

Reserves

	Emergency Reserve (Bruce-3% Budget)	\$	375,491
Total Reserves:		\$	375,491

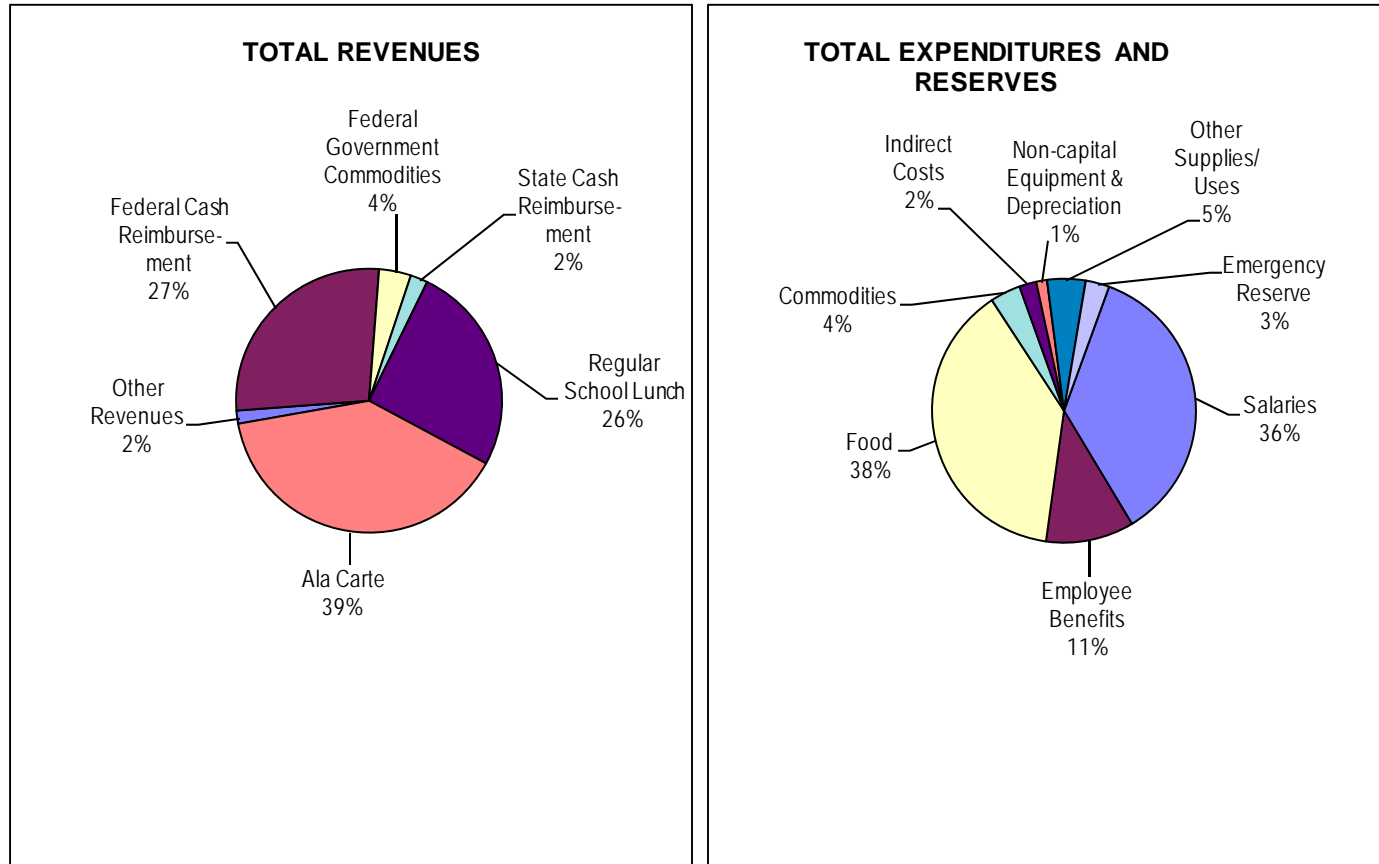
Grand Total Summary

	School Projects	\$	3,372,370
	Operating Departments		2,710,321
	Building Maintenance - District Wide		1,315,000
	Instructional Equipment/Technology		4,515,700
	Salaries/Benefits/Office Expenses		602,990
	Reserves		375,491
GRAND TOTAL:		\$	12,891,872



2007-08 Food Service Fund
\$5,868,480

The Food Service Program serves approximately 13,100 meals including 5,500 a la carte meals per day in 22 preparation kitchens serving 47 schools, 4 Head Starts, and 1 catered site. The program is self-supporting and primarily dependent on food service revenue from 173 serving days. Prices for the 2007-08 school year will include an increase of 10-15 percent on A La Carte items.

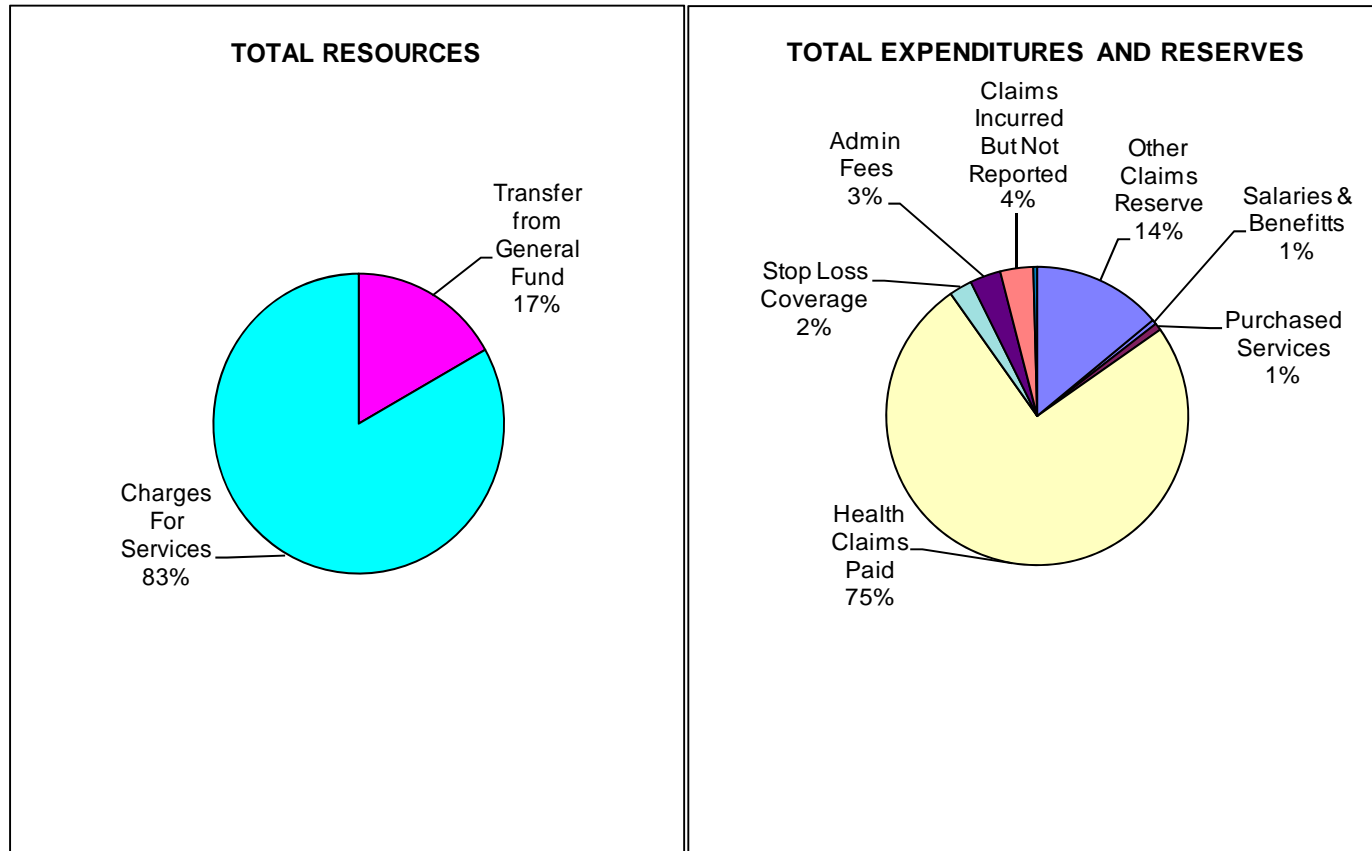


Food Service Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE	\$ 803,639	\$ 640,318	\$ 353,574
INVESTED IN CAPITAL ASSETS	249,763	241,459	217,528
REVENUE:			
Over/Under	\$ -	\$ 14,875	\$ -
Milk	80,367	-	-
A la Carte	107,333	1,963,868	2,193,012
Regular School Lunch	1,383,388	1,424,501	1,424,000
Sandwich Line	1,705,355	-	-
Federal Cash Reimbursement	1,410,753	1,488,625	1,525,028
State Cash Reimbursement	53,732	52,648	50,000
Catering	7,968	3,008	8,000
Reduced Price Meals	18,921	18,668	17,251
Federal Government Commodities	204,659	287,475	217,890
Miscellaneous - Local	9,460	-	59,782
Building Rental	2,840	3,873	1,000
Breakfast Revenue	6,607	10,593	20,118
Headstart	48,803	46,863	51,000
TOTAL REVENUE	\$ 5,040,186	\$ 5,314,997	\$ 5,567,081
TOTAL RESOURCES	<u>\$ 6,093,588</u>	<u>\$ 6,196,774</u>	<u>\$ 6,138,183</u>
EXPENDITURES:			
Salaries	\$ 2,016,498	\$ 2,125,500	\$ 2,103,535
Employee Benefits	507,343	580,391	632,792
Purchased Services	58,001	47,186	45,000
Food	2,133,336	2,331,160	2,266,491
Commodities	160,996	170,617	217,980
Other Supplies/Uses	112,688	146,232	198,000
Non-capital Equipment	35,841	30,651	40,000
Equipment Depreciation	40,157	38,714	38,000
Indirect Costs	122,755	122,755	122,755
Other Objects and Uses	24,196	32,466	33,000
TOTAL EXPENDITURES	<u>\$ 5,211,811</u>	<u>\$ 5,625,672</u>	<u>\$ 5,697,553</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 170,927
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,211,811</u>	<u>\$ 5,625,672</u>	<u>\$ 5,868,480</u>
ENDING BALANCE	<u>\$ 640,318</u>	<u>\$ 353,574</u>	<u>\$ 90,175</u>
INVESTED IN CAPITAL ASSETS	\$ 241,459	\$ 217,528	\$ 179,528

2007-08 Health Insurance Fund
\$24,694,604

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance employee benefit program. Employees will have the choice of participating in the district's self funded plan or in a traditional plan offered by Kaiser Permanente. The district contributes the premium for all eligible employees and employees have the option to purchase coverage for family members. This is the first year of this fund.

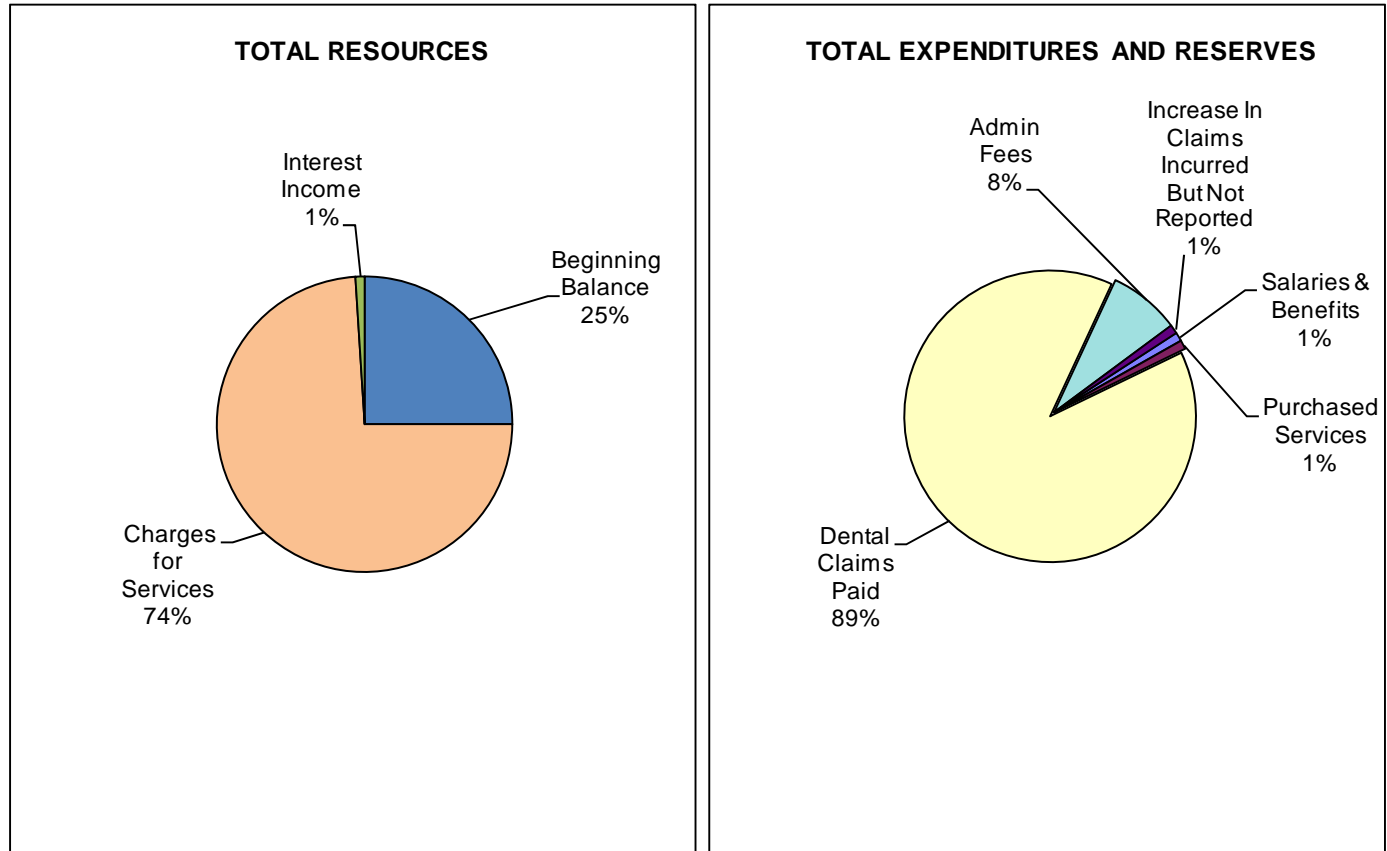


Health Insurance Fund

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE:			
Unreserved Beginning Balance	\$ -	\$ -	\$ -
TOTAL BEGINNING BALANCE	\$ -	\$ -	\$ -
REVENUE:			
Transfer From General Fund	\$ -	\$ -	\$ 4,100,000
Charges For Services	-	-	20,292,604
Interest Income	-	-	200,000
Miscellaneous	-	-	102,000
TOTAL REVENUE	\$ -	\$ -	\$ 24,694,604
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,694,604</u>
EXPENDITURES:			
Salaries	\$ -	\$ -	\$ 103,368
Employee Benefits	-	-	21,487
Purchased Services	-	-	191,640
Health Claims Paid	-	-	18,549,709
Stop Loss Coverage	-	-	607,920
Administrative Fees	-	-	816,480
Supplies and Materials	-	-	104,000
Claims Incurred But Not Reported	-	-	872,273
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,266,877</u>
RESERVES:			
Other Claims Reserve	\$ -	\$ -	\$ 3,427,727
TOTAL RESERVES	\$ -	\$ -	\$ 3,427,727
TOTAL EXPENDITURES AND RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,694,604</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

2007-08 Dental Insurance Fund
\$2,875,874

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

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE:			
Unreserved Beginning Balance	\$ -	\$ 389,948	\$ 708,899
TOTAL BEGINNING BALANCE	\$ -	\$ 389,948	\$ 708,899
REVENUE:			
Charges For Services	\$ 389,948	\$ 2,142,292	\$ 2,116,975
Interest Income	-	-	50,000
TOTAL REVENUE	\$ 389,948	\$ 2,142,292	\$ 2,166,975
TOTAL RESOURCES	<u>\$ 389,948</u>	<u>\$ 2,532,240</u>	<u>\$ 2,875,874</u>
EXPENDITURES:			
Salaries	\$ -	\$ 13,924	\$ 23,249
Employee Benefits	-	2,667	4,844
Purchased Services	-	-	10,000
Dental Claims Paid	-	1,664,310	1,946,743
Administrative Fees	-	142,440	170,232
Supplies and Materials	-	-	1,000
Increase In Claims Incurred But Not Reported	-	-	19,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,175,068</u>
RESERVES:			
Other Claims Reserve	\$ -	\$ -	\$ 700,806
TOTAL RESERVES	\$ -	\$ -	\$ 700,806
TOTAL EXPENDITURES AND RESERVES	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,875,874</u>
ENDING BALANCE	<u>\$ 389,948</u>	<u>\$ 708,899</u>	<u>\$ -</u>

2007-08 Trust and Agency Funds
\$2,024,000

Agency Fund

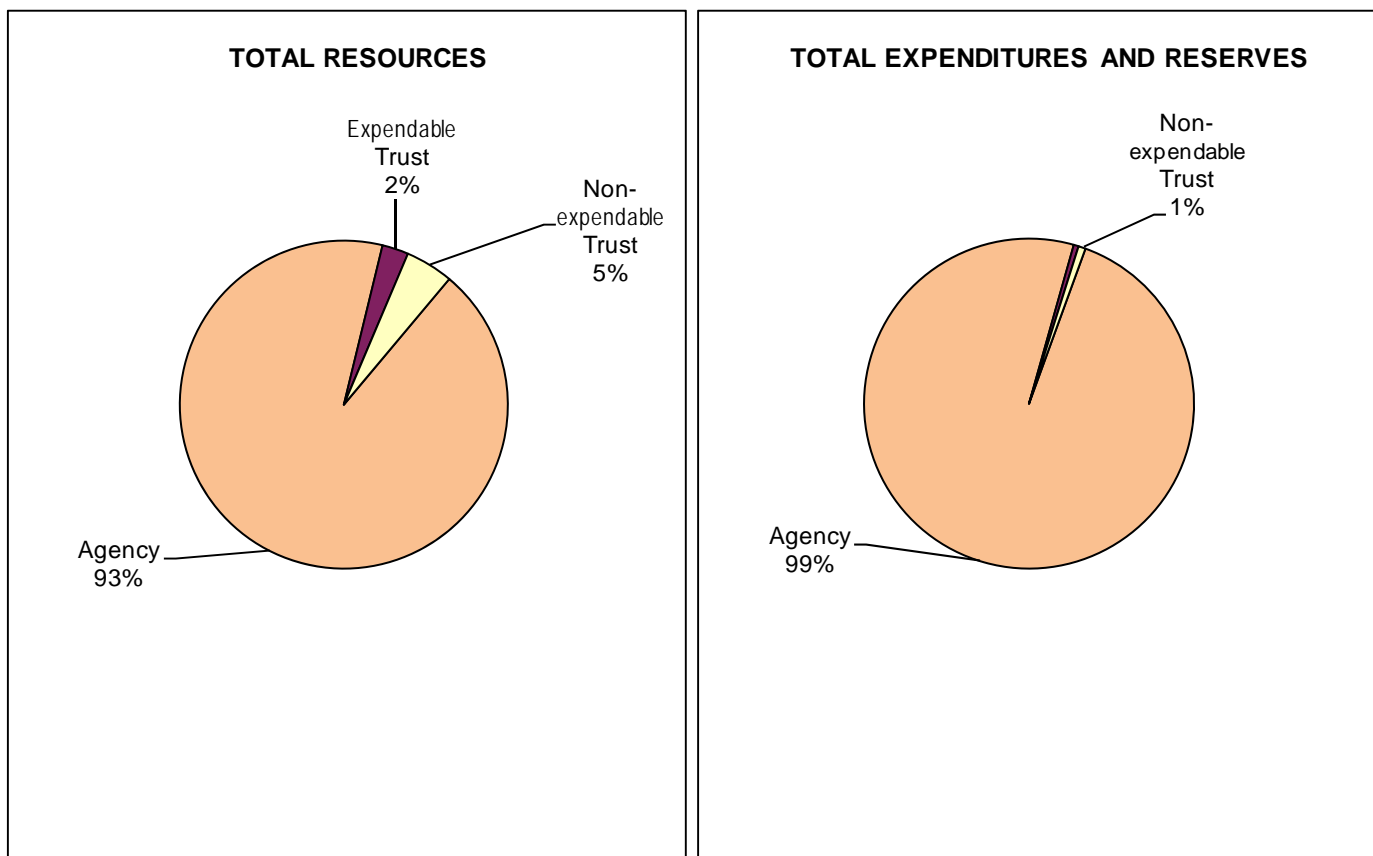
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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 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 and the Frances R. Bascom Scholarship Agreement.



Trust and Agency Funds

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
<u>Agency Funds</u>			
Beginning Balance	\$ 1,341,887	\$ 1,235,936	\$ 1,335,936
Receipts	1,900,506	2,000,000	2,300,000
Total Resources	3,242,393	3,235,936	3,635,936
Disbursements	\$ 2,006,457	\$ 1,900,000	\$ 2,000,000
ENDING BALANCE	<u>\$ 1,235,936</u>	<u>\$ 1,335,936</u>	<u>\$ 1,635,936</u>
<u>Expendable Trust Funds</u>			
Beginning Balance	\$ 84,770	\$ 81,700	\$ 86,700
Revenue	7,843	15,000	15,000
Total Resources	92,613	96,700	101,700
Expenditures	\$ 10,913	\$ 10,000	\$ 10,000
ENDING BALANCE	<u>\$ 81,700</u>	<u>\$ 86,700</u>	<u>\$ 91,700</u>
<u>Nonexpendable Trust Funds</u>			
Beginning Balance	\$ 161,903	\$ 166,931	\$ 168,931
Revenue	5,828	16,000	16,000
Total Resources	167,731	182,931	184,931
Expenditures	\$ 800	\$ 14,000	\$ 14,000
ENDING BALANCE	<u>\$ 166,931</u>	<u>\$ 168,931</u>	<u>\$ 170,931</u>
<u>GRAND TOTAL</u>			
Beginning Balance	\$ 1,588,560	\$ 1,484,567	\$ 1,591,567
Revenue	1,914,177	2,031,000	2,331,000
Total Resources	3,502,737	3,515,567	3,922,567
Expenditures	\$ 2,018,170	\$ 1,924,000	\$ 2,024,000
ENDING BALANCE	<u>\$ 1,484,567</u>	<u>\$ 1,591,567</u>	<u>\$ 1,898,567</u>

Pupil Activity Fund

Individual school activity accounts comprise the Pupil Activity Fund. This fund is controlled at the school level.

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE	\$ 1,880,183	\$ 1,957,123	\$ 2,197,285
RECEIPTS	<u>\$ 7,324,749</u>	<u>\$ 7,869,050</u>	<u>\$ 8,000,000</u>
TOTAL RESOURCES	<u><u>\$ 9,204,932</u></u>	<u><u>\$ 9,826,173</u></u>	<u><u>\$ 10,197,285</u></u>
DISBURSEMENTS	<u><u>\$ 7,247,809</u></u>	<u><u>\$ 7,628,888</u></u>	<u><u>\$ 7,800,000</u></u>
ENDING BALANCE	<u><u>\$ 1,957,123</u></u>	<u><u>\$ 2,197,285</u></u>	<u><u>\$ 2,397,285</u></u>

COMPONENT UNITS CONTENT

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Charter School Fund Budget
\$19,614,465

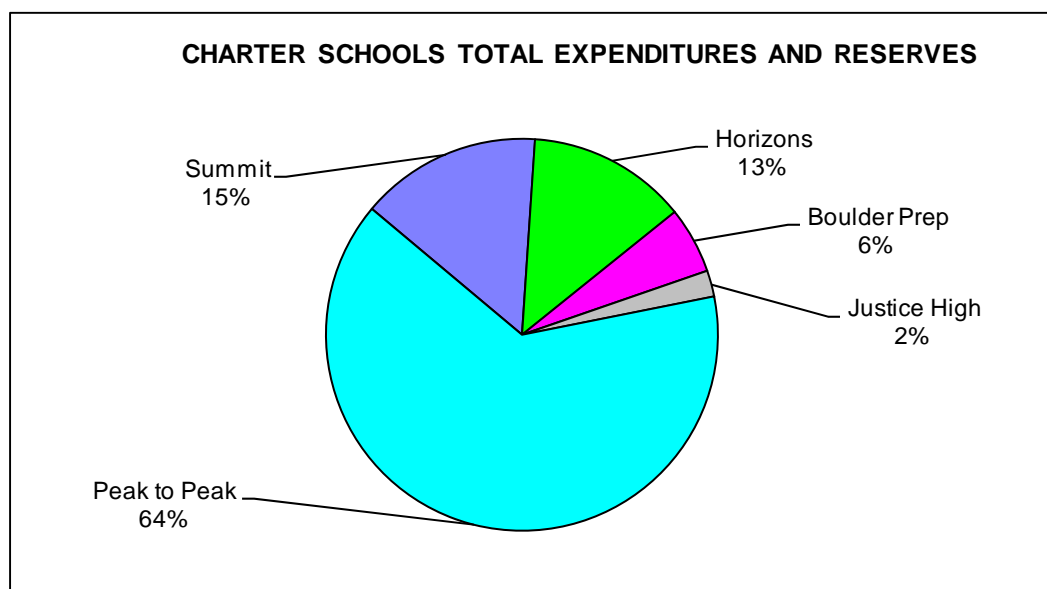
	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINNING BALANCE:			
GAAP Basis Beginning Fund Balance	\$ 2,389,807	\$ 3,065,635	\$ 2,427,819
Summer Salary Accrual	-	-	-
Budget Basis Beginning Fund Balance	2,389,807	3,065,635	2,427,819
REVENUE:			
Transfer from General Fund:	\$ 13,959,838	\$ 15,547,075	\$ 16,518,885
Capital Reserve Allocation:	231,105	264,335	292,754
Fundraising Revenue:	614,881	76,378	125,000
Athletic Fees:	-	17,671	8,000
CDE Capital Construction:	188,815	371,948	242,007
TOTAL REVENUE	\$ 14,994,639	\$ 16,277,407	\$ 17,186,646
TOTAL RESOURCES	<u>\$ 17,384,446</u>	<u>\$ 19,343,042</u>	<u>\$ 19,614,465</u>
TOTAL EXPENDITURES	\$ 11,051,337	\$ 12,452,669	\$ 15,123,840
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 3,267,474	\$ 4,462,554	\$ 4,044,171
EMERGENCY RESERVE	\$ -	\$ -	\$ 446,454
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 14,318,811</u>	<u>\$ 16,915,223</u>	<u>\$ 19,614,465</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 3,065,635	\$ 2,427,819	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	<u>\$ 3,065,635</u>	<u>\$ 2,427,819</u>	<u>\$ -</u>

Previous funded enrollments and the projected funded enrollments for 2007-08 are:

	Funded 2005-06	Funded 2006-07	Preliminary 2007-08
STUDENT FTE:			
Summit Middle School:	300.0	310.0	312.0
Horizons K-8 School:	304.0	303.0	289.5
Boulder Preparatory High School:	103.0	119.0	130.0
Justice High School:	0.0	61.0	61.0
Peak to Peak K-12 School:	1,196.5	1,251.0	1,307.0
Total Charter Schools:	1,903.5	2,044.0	2,099.5

Charter School Fund Summary

	2007-08 Summit Budget	2007-08 Horizons Budget	2007-08 Boulder Prep Budget	2007-08 Justice High Budget	2007-08 Peak to Peak Budget
BEGINING BALANCE					
GAAP Basis Beginning Balance	\$ 365,740	\$ 204,660	\$ 24,618	\$ 186	\$ 1,832,615
Summer Salary Accrual	-	-	-	-	-
Budget Basis Beginning Balance	365,740	204,660	24,618	186	1,832,615
REVENUE:					
Transfer from General Fund:	\$ 2,496,202	\$ 2,353,092	\$ 1,010,443	\$ 403,556	\$ 10,255,592
Capital Reserve Allocation:	-	-	25,406	11,921	255,427
Fundraising Revenue:	25,000	-	-	-	100,000
Athletic Fees	8,000	-	-	-	-
Tuition	-	-	-	-	-
CDE Capital Construction:	37,499	23,250	15,730	7,381	158,147
TOTAL REVENUE	\$ 2,566,701	\$ 2,376,342	\$ 1,051,579	\$ 422,858	\$ 10,769,166
TOTAL RESOURCES	\$ 2,932,441	\$ 2,581,002	\$ 1,076,197	\$ 423,044	\$ 12,601,781
TOTAL EXPENDITURES:	\$ 2,047,600	\$ 1,992,186	\$ 822,976	\$ 305,697	\$ 9,955,381
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 824,538	\$ 529,748	\$ 229,004	\$ 108,398	\$ 2,352,483
EMERGENCY RESERVE	\$ 60,303	\$ 59,068	\$ 24,217	\$ 8,949	\$ 293,917
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 2,932,441	\$ 2,581,002	\$ 1,076,197	\$ 423,044	\$ 12,601,781
ENDING BALANCE					
Budget Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Summer Salary Accrual	-	-	-	-	-
GAAP Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -
	Summit	Horizons	Boulder Prep	Justice High	Peak to Peak
STUDENT FTE:	312.0	289.5	130.0	61.0	1,307.0



Summit Middle School
\$2,932,441

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Beginning Fund Balance	\$ 281,681	\$ 311,773	\$ 365,740
Summer Salary Accrual	-	-	-
Budget Basis Beginning Fund Balance	281,681	311,773	365,740
REVENUE:			
Transfer from General Fund:	\$ 2,214,581	\$ 2,390,341	\$ 2,496,202
Capital Reserve Allocation:	-	-	-
Fundraising Revenue:	11,574	-	25,000
Athletic Fees	8,203	10,067	8,000
CDE Capital Construction:	76	34,754	37,499
TOTAL REVENUE	\$ 2,234,434	\$ 2,435,162	\$ 2,566,701
TOTAL RESOURCES	<u>\$ 2,516,115</u>	<u>\$ 2,746,935</u>	<u>\$ 2,932,441</u>
EXPENDITURES:			
Salaries	\$ 1,159,458	\$ 1,193,006	\$1,271,720
Benefits	221,828	256,656	\$293,340
Purchased Services	39,887	75,670	\$39,000
Supplies	56,145	53,030	\$50,094
Property and Equipment	2,619	16,180	\$3,200
Other Uses	9,409	7,587	\$390,246
TOTAL EXPENDITURES	<u>\$ 1,489,346</u>	<u>\$ 1,602,129</u>	<u>\$ 2,047,600</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 714,996	\$ 779,066	\$ 824,538
EMERGENCY RESERVE	\$ -	\$ -	\$ 60,303
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,204,342</u>	<u>\$ 2,381,195</u>	<u>\$ 2,932,441</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 311,773	\$ 365,740	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	<u>\$ 311,773</u>	<u>\$ 365,740</u>	<u>\$ -</u>

	2005-06	2006-07	2007-08
STUDENT FTE:	300.0	310.0	312.0

Horizons K-8 School
\$2,581,002

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Beginning Fund Balance	\$ (44,656)	\$ 112,911	\$ 204,660
Summer Salary Accrual	-	-	-
Budget Basis Beginning Fund Balance	(44,656)	112,911	204,660
REVENUE:			
Transfer from General Fund:	\$ 2,284,151	\$ 2,378,916	\$ 2,353,092
Capital Reserve Allocation:	-	-	-
Fundraising Revenue:	40,000	10,179	-
Athletic Fees	-	-	-
CDE Capital Construction:	189	46,607	23,250
TOTAL REVENUE	\$ 2,324,340	\$ 2,435,702	\$ 2,376,342
TOTAL RESOURCES	\$ 2,279,684	\$ 2,548,613	\$ 2,581,002
EXPENDITURES:			
Salaries	\$ 1,340,207	\$ 1,367,873	\$ 1,381,414
Benefits	255,012	313,943	323,145
Purchased Services	24,087	34,758	52,700
Supplies	35,130	38,747	48,800
Property and Equipment	8,206	59,230	42,493
Other Uses	4,675	6,235	143,634
TOTAL EXPENDITURES	\$ 1,667,317	\$ 1,820,786	\$ 1,992,186
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 499,456	\$ 523,167	\$ 529,748
EMERGENCY RESERVE	\$ -	\$ -	\$ 59,068
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 2,166,773	\$ 2,343,953	\$ 2,581,002
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 112,911	\$ 204,660	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	\$ 112,911	\$ 204,660	\$ -
	2005-06	2006-07	2007-08
STUDENT FTE:	304.0	303.0	289.5

Boulder Preparatory High School
\$1,076,197

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Beginning Fund Balance	\$ 26,165	\$ 19,448	\$ 24,618
Summer Salary Accrual	-	-	-
Budget Basis Beginning Fund Balance	26,165	19,448	24,618
REVENUE:			
Transfer from General Fund:	\$ 742,124	\$ 904,302	\$ 1,010,443
Capital Reserve Allocation:	15,432	21,982	25,406
Fundraising Revenue:	33,000	49,780	-
Athletic Fees	-	-	-
CDE Capital Construction:	14,945	23,939	15,730
TOTAL REVENUE	\$ 805,501	\$ 1,000,003	\$ 1,051,579
TOTAL RESOURCES	<u>\$ 831,666</u>	<u>\$ 1,019,451</u>	<u>\$ 1,076,197</u>
EXPENDITURES:			
Salaries	\$ 405,217	\$ 524,191	\$ 552,362
Benefits	80,691	112,859	144,308
Purchased Services	125,146	108,461	37,394
Supplies	29,541	48,636	63,912
Property and Equipment	2,248	-	20,000
Other Uses	2,112	3,794	5,000
TOTAL EXPENDITURES	<u>\$ 644,955</u>	<u>\$ 797,941</u>	<u>\$ 822,976</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 167,263	\$ 196,892	\$ 229,004
EMERGENCY RESERVE	\$ -	\$ -	\$ 24,217
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 812,218</u>	<u>\$ 994,833</u>	<u>\$ 1,076,197</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 19,448	\$ 24,618	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	<u>\$ 19,448</u>	<u>\$ 24,618</u>	<u>\$ -</u>

	2005-06	2006-07	2007-08
STUDENT FTE:	103.0	119.0	130.0

Justice High School
\$423,044

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Beginning Fund Balance	\$ -	\$ -	\$ 186
Summer Salary Accrual	-	-	-
Budget Basis Beginning Fund Balance	-	-	186
REVENUE:			
Transfer from General Fund:	\$ -	\$ 385,581	\$ 403,556
Capital Reserve Allocation:	-	11,268	11,921
Fundraising Revenue:	-	-	-
Athletic Fees	-	-	-
CDE Capital Construction:	-	14,886	7,381
TOTAL REVENUE	\$ -	\$ 411,735	\$ 422,858
TOTAL RESOURCES	\$ -	\$ 411,735	\$ 423,044
EXPENDITURES:			
Salaries	\$ -	\$ 177,201	\$ 196,808
Benefits	-	27,726	59,805
Purchased Services	-	10,367	5,722
Supplies	-	30,394	2,303
Property and Equipment	-	60,000	40,002
Other Uses	-	3,902	1,057
TOTAL EXPENDITURES	\$ -	\$ 309,590	\$ 305,697
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ -	\$ 101,959	\$ 108,398
EMERGENCY RESERVE	\$ -	\$ -	\$ 8,949
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ -	\$ 411,549	\$ 423,044
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ -	\$ 186	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	\$ -	\$ 186	\$ -
STUDENT FTE:	2005-06 0.0	2006-07 61.0	2007-08 61.0

Peak to Peak K-12 School
\$12,601,781

	2005-06 AUDITED ACTUAL	2006-07 UNAUDITED ACTUAL	2007-08 REVISED BUDGET
BEGINING BALANCE			
GAAP Basis Beginning Fund Balance	\$ 1,386,188	\$ 1,881,074	\$ 1,832,615
Summer Salary Accrual	-	-	-
Budget Basis Beginning Fund Balance	1,386,188	1,881,074	1,832,615
REVENUE:			
Transfer from General Fund:	\$ 8,718,982	\$ 9,487,935	\$ 10,255,592
Capital Reserve Allocation:	215,673	231,085	255,427
Fundraising Revenue:	522,104	16,419	100,000
Athletic Fees	-	7,604	-
CDE Capital Construction:	173,605	251,762	158,147
TOTAL REVENUE	\$ 9,630,364	\$ 9,994,805	\$ 10,769,166
TOTAL RESOURCES	<u>\$ 11,016,552</u>	<u>\$ 11,875,879</u>	<u>\$ 12,601,781</u>
EXPENDITURES:			
Salaries	\$ 4,003,167	\$ 4,320,630	\$ 4,857,841
Benefits	775,650	941,195	1,196,830
Purchased Services	1,908,113	1,951,457	2,174,304
Supplies	466,231	501,665	576,481
Property and Equipment	64,113	149,421	960,535
Other Uses	32,445	57,855	189,390
TOTAL EXPENDITURES	<u>\$ 7,249,719</u>	<u>\$ 7,922,223</u>	<u>\$ 9,955,381</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 1,885,759	\$ 2,121,041	\$ 2,352,483
EMERGENCY RESERVE	\$ -	\$ -	\$ 293,917
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 9,135,478</u>	<u>\$ 10,043,264</u>	<u>\$ 12,601,781</u>
ENDING BALANCE			
Budget Basis Ending Fund Balance	\$ 1,881,074	\$ 1,832,615	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	<u>\$ 1,881,074</u>	<u>\$ 1,832,615</u>	<u>\$ -</u>
	2005-06	2006-07	2007-08
STUDENT FTE:	1,196.5	1,251.0	1,307.0

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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.

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.

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.

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 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.

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 will replace 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 & Kindergarten Program Fund (CPKP) (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: Moneys 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.

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/plan 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 Learners (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.

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 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.

Food 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 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 (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.

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, completed 24-semester hours in the content area, or having 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.

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

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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.

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.

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.

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 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.

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.

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

AAS	Advanced Academic Services	CLIP	Collaborative Literacy Intervention Project
ACT	American College Testing	COP	Certificate of Participation
ADA	Americans with Disabilities Act	COSPRA	Colorado School Public Relations Association
ADE	Automatic Data Exchange	COTA	Certified Occupational Therapist Asst.
ADHD	Attention Deficit Hyperactivity Disorder	CPKP	Colorado Preschool Kindergarten Program (Post 2006)
ALPS	Advanced Learning Plans	CPP	Colorado Preschool Program (Pre 2006)
AP	Advanced Placement	CRS	Colorado Revised Statutes
AR	Area Representative	CSAP	Colorado Student Assessment Program
ASBO	Association of School Business Officials International	CTE	Career & Technical Education
ASD	Autism Spectrum Disorder	DAC	District Accountability Committee
AVID	Advancement via Individual Determination	DIMC	District Instructional Media Center
AYP	Adequate Yearly Progress	DLS	Division of Learning Services
BCSIS	Boulder Community School of Integrated Studies	DLT	District Leadership Team
BOE	Board of Education	DPC	District Parent Council
BVCU	Boulder Valley Credit Union	ECEA	Exceptional Children's Educational Act
BVEA	Boulder Valley Education Association	EET	Education Excise Tax
BVEOP	Boulder Valley Educational Office Professionals	ELA	English Language Acquisition
BVPA	Boulder Valley Paraeducators Association	ELD	English Language Development
BVSD	Boulder Valley School District	ELL	English Language Learner
BVSEA	Boulder Valley Service Employees Association	ELP	English Language Proficiency
BVSSC	Boulder Valley Safe Schools Coalition	ELPA	English Language Proficiency Act
CABE	Colorado Association for Bilingual Education	ELR	Essential Learning Results
CAFR	Comprehensive Annual Financial Report	ERP	Enterprise Resource Planning
CASB	Colorado Association of School Boards	ESL	English as a Second Language
CASE	Colorado Association of School Executives	FBLA	Future Business Leaders of America
CBLA	Colorado Basic Literacy Act	FCA	Facility Condition Assessment
CBOC	Citizen's Bond Oversight Committee	FAQ	Frequently Asked Questions
CCC	Curriculum Coordinating Council	FAST	Families & Schools Together
CDE	Colorado Department of Education	FEP	Fully English Proficient
CELA	Colorado English Language Assessment	FOSS	Full Option Science System
CHSAA	Colorado High School Activities Association	FRL	Free and Reduced Lunch
CIPC	Capital Improvement Planning Committee	FRS	Family Resource School
		FTE	Full Time Equivalent
		GAAP	Generally Accepted Accounting Principals
		GFOA	Government Finance Officers Association
		HRD	Human Resource Department
		IB	International Baccalaureate
		IC	Infinite Campus

IDEA	Individuals with Disabilities Education Act	PYPIB	Primary Years Program International Baccalaureate
IDEIA	Individuals with Disabilities Education Improvement Act	R2A	Read to Achieve
IDI	Intercultural Development Inventory	RBO	Relationship by Objectives
IEP	Individual Educational Program	RCS	Reduced Class Size
ILP	Individual Literacy Plan	RFI	Request for Information
IR	Interdisciplinary Resource	RFP	Request for Proposal
IT	Information Technology	RTI	Response to Intervention
LEA	Local Educational Agency	SAAC	Student Accountability Advisory Committee
LEED	Leadership in Energy and Environmental Design	SACC	School Age Child Care
LEP	Limited English Proficient	SAPP	Substance Abuse Prevention Program
LLL	Life Long Learning	SAR	School Accountability Report
LLSS	Literacy & Language Support Services	SAT	Scholastic Assessment Test
MEACC	Multi Ethnic Action Community Committee	SBOE	State Board of Education
MEEAC	Multi Ethnic Education Action Committee	SCS	School Climate Survey
MUOFA	Multi-Use Outdoor Facilities Assessment	SEA	State Educational Agency
NABE	National Association for Bilingual Education	SEAC	Special Education Advisory Committee
NCGA	National Council on Governmental Accounting	SIED	Significant Identifiable Emotional Disorder
NEP	Non English Proficient	SIOP	Sheltered Instruction Observation Protocol
NSPRA	National School Public Relations Association	SIPR	School Improvement Program Review
OE	Open Enrollment	SIT	School Improvement Team
PAC	Principal's Advisory Committee	SPED	Special Education
PAM	Parents as Mentors	SRA	School Resource Allocation
PARA	Paraeducator	SRO	Student Resource Officer
PCA	Program Compatibility Assessment	SRE	Special Reporting Element
PCD	Perceptual/Communicative Disability	SWAP	School to Work Alliance Program
PEN	Parent Engagement Network	TABOR	Taxpayer's Bill of Rights
PEP	Professional Educators Program	TAC	Teacher Advisory Committee
PERA	Public Employees Retirement Association	TAG	Talented & Gifted
PHLOTE	Primary Home Language Other Than English	TAG DAC	TAG District Advisory Committee
PIE	Partners in Education	TAS	Teachers as Scholars Program
PING	Parent Involvement Network Group	TEA	TAG Education Advisors
PLP	Personalized Learning Plan	TEC	Technical Education Center
POC	People of Color	TIES	Tools of Inquiry for Equitable Schools
PPOR	Per Pupil Operating Revenue	TOSA	Teacher on Special Assignment
PPP	Parent Professional Partnership	WMLS	Woodcock-Munoz Language Survey
PPR	Per Pupil Revenue	YRBS	Youth at Risk Behavior Survey



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Appendix A: Budget Fact Sheet

	Revised Adopted 2006-07	Proposed 2007-08	Revised Adopted 2007-08
Mill Levies (mills)			
Bond Redemption	4.902	5.046	4.142
Transportation	1.509	1.487	1.414
Abatements	0.288	0.157	0.229
Election	7.842	7.341	7.057
General Fund-School Finance	25.023	24.479	25.023
General Fund Total:	33.153	31.977	32.309
Grand Total:	39.564	38.510	37.865
Assessed Valuation	\$ 4,164,972,283	\$ 4,449,525,492	\$ 4,628,081,788
Enrollment (heads)			
K-12 Enrollment	27,790	27,917	28,001
Pre-K Enrollment	379	398	418
Total Enrollment:	28,169	28,315	28,419
Funded Pupil Count (FTE)			
Elementary	11,174.0	11,318.0	11,333.5
Middle	6,344.5	6,392.0	6,378.0
Senior	9,132.5	9,051.0	9,157.0
Other (Preschool & Facilities)	266.5	280.0	296.0
Total Student FTE:	26,917.5	27,041.0	27,164.5
General Fund	24,710.0	24,786.5	24,903.5
CPKP Fund	145.5	145.5	161.5
Charter Fund	2,062.0	2,109.0	2,099.5
Total Student FTE:	26,917.5	27,041.0	27,164.5
Averaged Funded Pupil Count	26,917.5	27,041.0	27,164.5
Revenues (dollars)			
Per Pupil Revenue	\$ 6,315	\$ 6,606	\$ 6,606
Per Pupil Operating Revenue	\$ 6,036	\$ 6,314	\$ 6,314
Transfer to Ins Reserve:	\$ 125.46	\$ 138.36	\$ 127.09
Transfer to Cap Reserve:	\$ 153.54	\$ 153.64	\$ 164.91
Total Cap. Res./ Ins. Res.:	\$ 279.00	\$ 292.00	\$ 292.00
Program Funding (dollars)			
Property Taxes	\$ 103,619,280	\$ 107,848,171	\$ 115,976,792 **
Specific Ownership Taxes	\$ 7,670,467	\$ 7,517,057	\$ 7,517,057 **
State Equalization	\$ 58,089,477	\$ 62,678,663	\$ 56,192,179 **
Total Program Funding:	\$ 169,379,224	\$ 178,043,891	\$ 179,686,027

** Subject to change and includes an estimated uncollected tax amount.

Appendix A: Budget Fact Sheet (continued)

	Revised Adopted 2006-07	Proposed 2007-08	Revised Adopted 2007-08
Benefits			
PERA **	11.15%	12.05%	12.05%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.19%	0.17%	0.17%
Subtotal % of Salary:	12.79%	13.67%	13.67%
Health Insurance			
CIGNA POS	N/A	N/A	N/A
CIGNA HMO	\$ 4,086	N/A	N/A
CIGNA HDHP	\$ 3,655	N/A	N/A
GREAT WEST PPO	N/A	\$ 4,281	\$ 4,281
Kaiser HMO	\$ 3,634	\$ 4,281	\$ 4,281
Kaiser Catastrophic	\$ 3,304	N/A	N/A
Flex Benefit Spending	\$ 120	\$ 120	\$ 120
Dental Insurance	\$ 431	\$ 431	\$ 431
Life Insurance	\$ 35	\$ 35	\$ 35
Sub Rates (dollars)			
Sub Rates Per Day	55.00 half - 94.50 full	55.00 half - 94.50 full	55.00 half - 94.50 full
Sub Rates Per Day w/ benefits	62.03 half - 106.59 full	62.52 half - 107.42 full	62.43 half - 107.26 full
Grants (percentage)			
Indirect Cost Rate	3.18%	3.27%	3.27%
Mileage Rate *	\$ 0.485/mile	\$ 0.485/mile	\$ 0.505/mile
Activity Trip Rates (dollars)			
Driver for in-district athletic and activity trips	\$19.94/hour	\$ 19.94/hour	\$ 19.94/hour
Driver for non-district leases	\$ 23.54/hour	\$ 23.54/hour	\$ 23.54/hour
Bus Assistant (if required)	\$ 17.71/hour	\$ 17.71/hour	\$ 17.71/hour
Mileage rate for in-district trips and non-district leases	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile

* Mileage Rates are published by the Internal Revenue Service in November and change on January 1st of the following calendar year.

** PERA rate increase is effective on 1/1/2008

Appendix B: Statistical Information

Assessed Valuation Information, 1981-2008

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy
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
2002	3,783,288,590	27.66 %	34.807
2003	3,856,639,869	1.94 %	38.524
2004	3,982,709,224	3.27 %	38.255
2005	3,986,744,431	0.10 %	37.423
2006	4,154,385,863	4.20 %	37.685
2007	4,164,972,283	0.25 %	39.564
2008	4,628,081,788	11.12 %	37.865

Appendix B: Statistical Information (continued)

Property Tax Levies and Collections

Last 10 Fiscal Years
(Unaudited)

Levy Year	Collection Year	Total Tax Levy**	Current Tax Collections**	Percent of Total Levy Collected	Delinquent Tax Collections**	Total Collections Amount**	Percent of Levy
1996	1997	101.0	100.1	99.12%	0.17	100.3	99.29%
1997	1998	104.3	103.5	99.17%	0.19	103.7	99.36%
1998	1999	120.6	120.0	99.46%	0.09	120.1	99.54%
1999	2000	123.3	123.1	99.84%	0.14	123.2	99.96%
2000	2001	127.1	126.4	99.43%	0.36	126.7	99.71%
2001	2002	131.7	130.8	99.29%	0.07	130.8	99.35%
2002	2003	148.1	147.1	99.36%	0.39	147.5	99.62%
2003	2004	152.4	151.7	99.58%	0.34	152.1	99.80%
2004	2005	149.0	147.2	98.78%	0.14	147.4	98.87%
2005	2006	156.6	155.3	99.19%	0.20	155.5	99.31%
2006	2007*	164.8	162.0	98.31%	0.10	162.1	98.36%

* Collections through July 31, 2007

** in millions

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office

Demographic and Economic Statistics

Last 10 Fiscal Years
(Unaudited)

Fiscal Year	*Estimated Population ⁽¹⁾	*Personal Income ⁽¹⁾ (millions)	*Per Capita Personal Income ⁽¹⁾	**Enrollment (Student FTE)	*Unemployment Rate ⁽¹⁾
1998	257,901	8,734	33,866	25,073.5	3.106%
1999	264,927	9,610	36,269	25,732.5	2.812%
2000	271,815	11,062	40,695	25,942.5	2.345%
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	294,750 ***	14,385	50,141	26,914.0	3.896%

Note: (1) Amounts are for the Boulder, CO Metropolitan Statistical Area

Source: * Global Insight Inc.

** Boulder Valley School District RE-2

*** Colorado State Demography Office

Appendix B: Statistical Information (continued)**Principal Property Taxpayers**

January 1, 2007 and 9 Years Ago
(Unaudited)

Taxpayer	1998			2007		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy			0.00%	1	\$ 59,138,890	1.42%
Flatirons Holding LLC			0.00%	2	45,037,420	1.08%
Level 3 Communications			0.00%	3	30,737,621	0.74%
Qwest Communications			0.00%	4	26,774,170	0.64%
IBM Corp.	4	\$ 28,155,260	1.24%	5	25,263,700	0.61%
Roche Colorado Corporation			0.00%	6	24,631,210	0.59%
Sun Microsystems Inc.			0.00%	7	15,033,010	0.36%
Storage Technology Corp.	2	37,632,700	1.66%	8	14,382,520	0.35%
DDR Flatirons LLC			0.00%	9	14,214,820	0.34%
Flatirons Property Holding LLC			0.00%	10	13,192,930	0.32%
Public Service Company of CO	1	40,919,070	1.80%			
U.S. West Communications	2	29,594,100	1.30%			
Macerich Partnership	5	16,877,990	0.74%			
Ball Corp.	8	11,978,200	0.53%			
Syntex Chemical Inc.	6	14,152,230	0.62%			
Valleylab Inc.	9	9,373,220	0.41%			
Connecticut National	10	8,297,190	0.37%			
STC Real Estate Co.			0.00%			
Sub-total		196,979,960	8.67%		268,406,291	6.44%
Remaining Assessed Valuation		2,076,024,220	91.33%		3,896,565,992	93.56%
Total Assessed Valuation		<u>\$ 2,273,004,180</u>	<u>100.00%</u>		<u>\$ 4,164,972,283</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 a prior merger between Southwestern Public Service (Amarillo, TX) and Public Service Company of Colorado (Denver, CO).

Source: Boulder County and Broomfield County Assessors Office

Appendix B: Statistical Information (continued)**Principal Employers**

January 1, 2007 and 9 Years Ago
(Unaudited)

Employer	1998			2007		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado at Boulder	1	4,820	3.02%	1	7,050	4.23%
IBM Corp.	2	4,000	2.51%	2	4,200	2.52%
Sun Microsystems, Inc.				3	3,800	2.28%
Boulder Valley School District	4	3,176	1.99%	4	3,600	2.16%
Ball Corp.	6	2,400	1.50%	5	3,000	1.80%
State of Colorado				6	2,820	1.69%
Level 3 Communications, Inc.				7	2,000	1.20%
Boulder Community Hospital	7	2,000	1.25%	8	1,907	1.14%
Boulder County	9	1,500	0.94%	9	1,600	0.96%
University Corp. for Atmospheric Research				10	1,362	0.82%
Storage Technology Corp.	3	3,619	2.27%			
Centrobe	5	2,600	1.63%			
St. Vrain Valley School District	8	1,881	1.18%			
City of Boulder	10	1,500	0.94%			
Sub Total		27,496	17.23%		31,339	18.81%
Other Employers		132,126	82.77%		135,304	81.19%
Total		159,622	100.00%		166,643	100.00%

Source: Boulder County Business Report Book of Lists 2/23/07 - 3/1/07.

Appendix B: Statistical Information (continued)**Direct and Overlapping General Obligation Debt**

June 30, 2007
(Unaudited)

Overlapping Debt⁽¹⁾	Outstanding General Obligation Debt	Percentage Applicable to the District⁽³⁾	Amount of Outstanding Debt Applicable to the District
City of Boulder	86,380,000	100.00%	86,380,000
City of Louisville	10,571,579	100.00%	10,571,579
City of Lafayette	12,635,000	100.00%	12,635,000
City and County of Broomfield	2,555,000	55.00%	1,405,250
Boulder Central Area General Improvement District	22,415,000	100.00%	22,415,000
Colorado Tech Center Metropolitan District	14,710,000	100.00%	14,710,000
East Boulder County Water District	1,958,149	100.00%	1,958,149
Interlocken Consolidated Metropolitan District	93,012,395	7.00%	6,510,868
Lafayette City Center Improvement District	675,000	100.00%	675,000
Lafayette Corporate Campus	2,625,000	100.00%	2,625,000
Lafayette Tech Center Improvement District	2,040,000	100.00%	2,040,000
Mountain View Fire Protection District	280,000	10.00%	28,000
Nederland Fire Protection District	1,410,000	100.00%	1,410,000
Northern Colorado Water Conservancy District	4,521,962	36.00%	1,627,906
Pine Brook Water District	5,120,000	100.00%	5,120,000
Superior/McCaslin Interchange District	5,060,000	100.00%	5,060,000
Superior Metropolitan District #2	6,340,000	100.00%	6,340,000
Superior Metropolitan District #3	3,025,000	100.00%	3,025,000
Town of Nederland	1,607,768	100.00%	1,607,768
Sub total Overlapping Debt			186,144,520
School District Direct Debt ⁽²⁾			245,875,000
Total Direct and Overlapping Debt			<u>\$ 432,019,520</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 paid 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, 2006

(2) Balance as of June 30, 2007

(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 C: State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2007-08

May 31	School district/BOCES administration submits proposed FY2007-08 budget to district/BOCES board. (22-44-108 (1)(c), C.R.S.)
June 10	School district/BOCES publishes public notice stating that the proposed FY2007-08 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), C.R.S.)
June 20	School district provides to CDE revised projection, if any, of its October 2007 pupil enrollment figures on which FY2007-08 school finance funding for the period July 2007 through November 2007 will be based. This revised projection is used until actual October 2007 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.)
June 25	School district repays outstanding contingency reserve loans, if any, to CDE.
June 30	Local board of education adopts FY2007-08 budget. (22-44-110(4), C.R.S.)
June/July	School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant moneys received in FY2006-07 from the county treasurer (30-25-302(5)(b), C.R.S.). This amount of this funding is reduced from FY2006-07 state share of "Total Program" funding.
July 27	Last day for school districts who have taken formal action to participate in an election to notify the county clerk. (NEW MILL LEVY – school districts may levy a separate mill to fund full-day kindergarten excess costs.)
July 31	Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.
July 31	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 1	Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2006-07 financial data.
August 15	School district/BOCES submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2006 – June 30, 2007, reimbursement period. (22-51-105(1), C.R.S.)

State of Colorado - Critical Dates (continued)

Aug 15-Oct 1	No earlier than August 15 th and no later than October 1 st , 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	A multi-district program that operates one or more learning centers within a school district as of January 1, 2007, shall provide notification to the school district on or before September 1, 2007, of any learning centers being operated by the multi-district program within the district. (22-30.7-111(7), C.R.S.)
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))
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. (22-30.5-112(2)(a.4)(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. (22-30.5-112(2)(a.4)(II))
September 28	School districts' "homeless child liaison" shall report the number of homeless children enrolled in district. (22-33-103.5(7))
September 28	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.)
September 28	School districts with Negotiated Business Incentive Agreements, if any, provides to CDE preliminary estimates of the 2007 assessed valuation of taxable personal property covered by the agreement. The district must provide verification of the estimated amount by the county assessor. (FY 2007-08: No Appropriation for Business Incentive Agreement per SB07-239)
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.

State of Colorado - Critical Dates (continued)

October 1	On or before October 1, 2007, the state board of education shall approve the standard MOU form for use between school districts and multi-district on-line learning centers.
October 17	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.
October 15	Local board of education makes final changes, if any, to FY 2007-08 adopted budget (22-44-110(5), C.R.S.). Note: <u>no</u> need to report the budget to CDE.
November 1	Optional date for all districts to use for identifying and counting Colorado Preschool and Kindergarten Program preschool pupils and special education preschool pupils for funding. A district may use October 1 or November 1 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.
November 9	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.
November 9	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.)
November 9	The state Charter School Institute shall notify the department as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)
November 20	School district provides to CDE a copy of its official November 6, 2007, ballot questions or a copy of its official November 6, 2007, 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 20	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 FY 2006-07 Audit to the school district within five months following the close of the fiscal year.
December	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.
December	CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(1)(f.5)(3)(a)(III)(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 FY2007-08 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.

State of Colorado - Critical Dates (continued)

December 14	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.). (Note: Per statute, mill levies must be certified no later than December 15.)
December 31	School district with negotiated taxpayer incentive agreement, if any, certifies to CDE the 2007 assessed valuation of taxable personal property covered by the agreement(s). (FY 2007-08: No Appropriation for Business Incentive Agreement per SB07-239)
December 31	School district/BOCES must approve their FY 2006-07 ADE financial data; must complete their Bolded Balance Sheet Report's Integrity Check Report, and must download their final ADE reports.
December 31	School district/BOCES must have their FY 2006-07 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.
January 15	CDE shall deliver school's annual accountability report to each public school. (22-7-606(1)(a), C.R.S.)
January 15	No later than January 15, the Colorado Educational and Cultural Facilities Authority shall submit to the governor a certificate certifying any amount of moneys required to restore the Qualified Charter School Debt Service Fund to the applicable requirement. (22-30.5-408 (2), C.R.S.)
January 15	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.
January 30	Prior to January 30 th , 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	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. (22-52-128(1)(b), 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.)

State of Colorado - Critical Dates (continued)

March 1	No later than March 1, the state auditor shall review the report on Qualified Charter School Bonds and report findings to the General Assembly. (22-30.5-409(2), C.R.S.)
March 1	Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Colorado 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 4	School districts receiving Colorado Preschool and Kindergarten Program (CPKP) funding complete the electronic CPKP Reapplication and Annual Report.
15 th of Month	School district reports to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month. (22-54-109(3), C.R.S.)
25 th of Month	School district receives state share via electronic wire funds transfer. (22-54-115(3), C.R.S.)
Monthly	School district notifies CDE of any potential Contingency Reserve assistance needs. (22-54-117, 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.
Continuing	Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within sixty days after the issuance of said bonds with the state board of education. (22-42-125, C.R.S.) & (22-43-108, C.R.S.)
Elections	For a complete calendar of election deadlines please visit: Colorado Department of State Elections Center

NOTE: This calendar identifies critical dates for the 2007-08 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will posted on the CDE website at: www.cde.state.co.us/cdefinance/download/CriticalDatesFY2007-08.doc.

Appendix D: Applicable Board Policies

The following board 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, food 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.

Appendix D: Applicable Board Policies (continued)

BBA: School Board Powers and Duties (continued)

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.

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

Appendix D: Applicable Board Policies (continued)

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.

Fund Balance Requirements

In order to ensure its ongoing financial health, the district needs to maintain a minimum level of year-end fund balance.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures, transfers, and incremental increase in required reserves does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with a surplus of revenues beyond expenditures, this amount can only be used for one time operating expenditures in subsequent years.

In addition, the General Operating Fund budget will be developed containing an ending fund balance equal to or greater than the required TABOR reserve on a generally accepted accounting principles (GAAP) basis.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

Beginning with the 2005-06 fiscal year, the General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.

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 sub codes (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)

DBB: Fiscal Year

In accordance with the law, the fiscal year of the district shall begin July 1 and end June 30 of the same fiscal year.

LEGAL REF.:

C.R.S. § 22-44-102(4) (school district budget law)

Appendix D: Applicable Board Policies (continued)

DBC: Budget Deadlines and Schedules

Preparation of the annual budget shall proceed in line with a budget preparation calendar, which will ensure that the board and the administration meet deadlines established by law for budget presentation and adoption, and for certification of amounts to be raised by taxes.

As a guide, the calendar of important budget schedules and dates issued annually by the Colorado Department of Education shall be used. This calendar cites the pertinent statutory requirements and shall be used as the guideline for identifying tasks and deadlines in the budget preparation process.

LEGAL REFS.:

- C.R.S. § 22-40-102(1) (certification-tax revenues)
- C.R.S. § 22-44-103(1) (budget and appropriation-required)
- C.R.S. § 22-44-107(1) (appropriation resolution-required)
- C.R.S. § 22-44-108(2) (preparation of budget)
- C.R.S. § 22-44-109(1) (notice of budget-publication)
- C.R.S. § 22-44-110(1) and (4) (budget-consideration-adoption)

DBH: Budget Adoption Procedures

The superintendent will submit a proposed budget to the board of education in accordance with the law. The proposed budget shall be available for inspection in the central administration office, and public notices shall be published to that effect.

The board shall establish and publish an adoption date for the proposed budget, not to be later than June 30 of each year for the ensuing fiscal year.

At the time the board adopts the budget, it shall also adopt an accompanying appropriations resolution.

LEGAL REFS.:

- C.R.S. § 22-44-103 (budget and appropriation-required)
- C.R.S. § 22-44-107 (appropriation resolution-required)
- C.R.S. § 22-44-109 (notice of budget-publication)
- C.R.S. § 22-44-110 (budget-consideration-adoption)

AGREEMENT REF.:

- Teachers' agreement, Section B

Appendix D: Applicable Board Policies (continued)

DBK: Budget Transfers

Under law, the board of education may, upon the recommendation of the superintendent, transfer any unencumbered moneys from the contingency reserve account (which is within the General Fund) to any other fund. The board may not, however, transfer moneys from the Capital Reserve Fund or the Bond Redemption Fund.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by the board. When a contingency occurs, the board of education by resolution may transfer any unencumbered moneys from the contingency reserve account, which is within the General Fund, to any other fund or function.

The board shall not transfer moneys from the Capital Reserve Fund, the Risk Management Fund, the Bond Redemption Fund, or the instructional supplies and materials, instructional capital outlay or the other instructional purposes accounts in the General Fund, with the exceptions as noted below.

Unencumbered moneys may be transferred among the instructional supplies and materials, instructional capital outlay and other instructional purposes accounts and by board resolution between the Capital Reserve Fund and Risk Management Fund or to any other risk management fund as defined in state law.

School Budget Accounts

Principals and their designees 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 budget director.

Program Budget Accounts

Program managers and their designees 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 budget director.

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 moneys)

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)

Appendix D: Applicable Board Policies (continued)

DD: Grants Management

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. In addition, funds from private corporations, trusts, and foundations will be solicited unless specifically rejected by the board of education.

The term "grant" encompasses all federal, state, and local governmental corporate or foundation financial awards that have specific performance requirements attached and are applied for and accepted by the Boulder Valley School District. The opportunity to competitively apply for a grant must be available to all district schools under the same eligibility criteria if a grant is to be used for district personnel.

Any grant in excess of \$25,000 or requiring the expenditure of non-budgeted funds must be approved by the board of education. The superintendent shall have the authority to approve grants from \$2,500 up to \$25,000. Additionally, the superintendent shall establish procedures for grant administration and for all grant applicants. Administrative staff or employees shall not make application for grant funds in an amount exceeding \$2,500 without an Intent to Apply form signed by the superintendent or designee. The superintendent shall provide a quarterly report to the school board of all awarded grants.

District employees may, however, investigate grant funding and eligibility requirements at any time without prior authorization. The principal or department director shall have the authority to approve grants of less than \$2,500.

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.

Appendix D: Applicable Board Policies (continued)

DEB: Loan Programs (Funds from State Tax Sources) (continued)

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)

DFA: Cash Management/Investment Policy

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 and in a manner designed to accomplish the following objectives:

1. To ensure the safety of all district financial assets. The district will not enter into investment transactions which will expose itself to an undue credit risk of an issuer or a broker/dealer.
2. To ensure that adequate funds are available at all times to promptly pay all of the district's financial obligations. Investment transactions will occur after taking into account the liquidity needs of the district.
3. To earn the maximum return possible on the funds available for investment while complying with state statutes and district policy.

The district shall maintain a minimum cash balance equal to the 3 percent emergency reserve required by Article X, Section 20 of the Colorado Constitution (The Taxpayer's Bill of Rights (TABOR)). This requirement will be waived if it is in conflict with the provisions of any short-term borrowing program, such as the State's interest-free loan program, authorized in Policy DEB.

The district's investments shall be guided by the "prudent investor" rule which states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

(Investing Public Funds, p. 28 by Girard Miller, Government Finance Officers Association.)

The district will diversify the use of investment instruments in the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. At all times, the district's portfolio will include investments in accordance with Colorado statutes. The board of education will receive a quarterly reporting of investments.

Appendix D: Applicable Board Policies (continued)

DFA: Cash Management/Investment Policy (continued)

Authorized Investments Include:

The district is authorized to invest in the following instruments. All investments shall be made in accordance with CRS 11-10.5-101, et seq. Public Deposit Protection Act; CRS 11-47-101, et seq. Savings and Loan Association Public Deposit Protection Act; CRS 24-75-601, et seq. Funds - Legal Investments; CRS 24-75-603, et seq. Depositories; and CRS 24-75-701 and 702, et seq. Investment Funds - Local Government Pooling.

- US Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds, and Treasury Strips with maturities not exceeding five years from the date of purchase.
- Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and strips issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Bank (FFCB), Federal Home Loan Bank (FHLB), and Federal Home Loan Mortgage Corporation (FHLMC) with maturities not exceeding five years from the date of purchase.
- Commercial Paper with an original maturity of 270 days or less which is rated at least A-1 by Standard & Poor's, P-1 by Moody's, or F1 by Fitch at the time of purchase by each service that rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated at least A by Standard & Poor's, A2 by Moody's, or A by Fitch by each service that rates the issuer.
- Repurchase Agreements with maturities of 180 days or less collateralized by U.S. Treasury or Federal Instrumentality securities listed above with the maturity of the collateral not exceeding ten years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the district approved Master Repurchase Agreement. 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 in the district's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the-market daily.

Repurchase Agreements shall be entered into only with dealers who have executed a district approved Master Repurchase Agreement with the district and who are recognized as Primary Dealers with the Federal Reserve Bank of New York. Primary Dealers approved as 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.

- Local Government Investment Pools authorized under CRS 24-75-701 and 24-75-702, that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to U.S. Treasury obligations, Federal Instrumentality securities, repurchase agreements collateralized by U.S. Treasury or Federal Instrumentality securities, and commercial paper; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.
- Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to securities authorized herein; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

It is the intent of the district that the foregoing list of authorized securities be strictly interpreted. Any deviation from this list must be pre-approved by the board.

LEGAL REFS.: C.R.S. § 24-75-601-603 (Funds-legal investments)

Appendix D: Applicable Board Policies (continued)

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:

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.

Appendix D: Applicable Board Policies (continued)**DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (cont.)**

- 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.
- 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

Appendix D: Applicable Board Policies (continued)

DG/DGA: 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. Principals

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 D: Applicable Board 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)

DIA: Accounting System

The accounting system used by the district provides for the classifying of all receipts as to source, and for the classifying of all expenditures as to type, in accordance with Colorado Department of Education requirements.

Besides the three major funds (General Fund, Bond Redemption Fund, and Capital Reserve Fund), a uniform and adequate system is used in food services accounting, trust and revolving accounting, student body activity accounting, and any other fund as authorized by law or the board of education.

Records of the receipts and expenditures of all school funds are available at all times to the board of education and the administration to enable them to plan and evaluate the operation of the various aspects of the school system. Records are also available to the public upon request.

Cost accounting projects are constantly in progress as a measure toward better budgeting and spending.

LEGAL REFS.:

C.R.S. 22-45-101 et seq.

C.R.S. 29-1-501 et seq.

NOTE: The Financial Policies and Procedures Handbook published by the state board of education establish guidelines for public schools' accounting systems and procedures, under C.R.S. 22-44-203 and 22-44-204.

Appendix D: Applicable Board Policies (continued)

DID: Inventories (And Property Accounting)

The board of education directs that the district maintain a system for the inventory of all fixed assets including land, buildings, vehicles, and equipment. After July 1, 2001, the district will also maintain an inventory of infrastructure assets including roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution collection systems.

Fixed assets (also called capital 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.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. 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 Audits

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.

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 of education.

The auditor shall meet with the board to discuss the audit report, make recommendations to the board 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 school 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. Within 30 days after the board receives the audit, it shall be submitted to the state auditor and the Colorado Department of Education.

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)

Appendix D: Applicable Board Policies (continued)

DIEA: District Audit Committee

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 of education 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 of education members, one being the board of education 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 operations officer; the district's director of finance and 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 of education for a two year term. The district's independent auditor may be asked to attend selected committee meetings.

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 of education 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: Purchasing and Contracting

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless it is impossible or impractical to conduct competitive buying.

All competitive bidders will be granted equal consideration, although the board may, in the best interest of the school district, provide for prequalification of bidders. Each transaction shall be regarded on its own merits.

Appendix D: Applicable Board Policies (continued)

DJ: Purchasing and Contracting (continued)

Awarding of Contracts

First consideration shall be given to the interests, policies, and objectives of the Boulder Valley School District in awarding contracts. Other factors to be considered include quality, availability, and price of the product, quality and availability of service, and responsibility of the vendor. Responsibility of the vendor shall include, but not be limited to, evidence of nondiscriminatory hiring practices, nondiscriminatory subcontracting practices, and evidence of meeting specified delivery deadlines. However, the school district reserves the right to reject any and all bids, in whole or in part. The acceptance, individually or on behalf of the school district, of any benefits or services offered by vendors in addition to the bid specifications is prohibited.

When all factors, including price, are equal, the award shall be made to vendors whose primary place of business is within the school district.

Unless otherwise provided by resolution, all contracts for \$25,000 or more to which the board of education is a party shall first be authorized by board resolution, prepared with the approval of the attorney for the school district. After 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 and that a copy is properly filed with the board's records.

Contracts between \$10,000 and \$24,999 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 for the purchase or contract.

The superintendent of schools or designee has the authority to enter into agreements with third parties for training or other services or activities within the mission of the school district provided that the amount involved does not exceed \$10,000.

Trade Practices and Vendor Relations

A. General

The school district shall cooperate with trade and industrial associations and with government and private agencies in the formulation and development of sound business methods that will foster and promote fair, ethical, and legal trade practices.

B. Sale of Goods by district employees

No employee and no firm owned in whole or in part by an employee, will be allowed to sell to the school district or to students of the school district, goods or services of any kind without the express prior written consent of the board.

C. Purchase of Goods and Services to be paid for by Parents or Students

1. 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, who shall request that the purchasing department obtain bids or quotations as required under this policy. Free and fair competition on the part of vendors shall be ensured.
2. The vendor selected may be identified as the successful bidder, but may in no way be identified as the "official" vendor of the school or the school district by either school staff or by the vendor himself.
3. 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. The superintendent may, upon good cause being shown and in the best interests of the district, bar any firm or person from the use of school facilities for soliciting purchases from, or services to, students.

Appendix D: Applicable Board Policies (continued)

DJ: Purchasing and Contracting (continued)

Purchasing Procedures

A. Specifications

All specifications should state clearly what is required, and should be written in such a manner as to provide for competitive buying.

B. Purchasing - Responsibility

1. The purchasing department of the Division of Business Services shall issue purchase orders or is authorized to issue procurement cards for the purchase of items and services authorized in the district's adopted budget and purchased in accordance with this policy.
2. The purchasing department shall have the responsibility and authority to administer this policy, and shall provide for central control and accounting concerning purchase and delivery of materials, supplies, and equipment for all instructional and service use.

C. Purchasing - Bids and Quotations

Competitive bidding for the purchase of goods and services, except professional services, shall be accomplished in accordance with this policy.

1. For the purchase of goods or services with a unit price of less than \$1,000, the purchasing department may issue orders or make procurement card purchases directly with the vendor, using applicable catalogs or price lists, or obtaining informal telephone or written quotations. When a board-approved employee is selling a product or service that falls within this range, competitive pricing must be obtained by the purchasing department, using informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated. The purchasing department may also authorize schools, departments, and employees to make procurement card purchases as provided in paragraph D. below.
2. For the purchase of goods or services with a unit price between \$1,000 and \$9,999.99, the purchasing department will obtain informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated.
3. For the purchase of goods or services with a unit price of \$10,000 or over, written sealed bids shall be obtained by the purchasing department, opened publicly, and tabulated. Bids for items with a unit price of \$25,000 or more will be submitted to the board of education for approval.
4. Textbooks are ordered directly from publishers in accordance with the approved textbook list.
5. Library books are ordered on the basis of discount from lists and services available.

D. Procurement Cards

Schools and departments may apply to the purchasing department for the issuance of procurement cards to authorized employees. The cards may be used for small purchases within restricted dollar and commodity limits established by the purchasing department and the building principal or budget manager. All procurement cardholders must comply with the terms and conditions of the cardholder handbook and agreement as approved by the purchasing department.

E. Cooperative Purchasing

The purchasing department may join in cooperative purchasing with other school districts, the state of Colorado, or any other entity where such purchasing benefits this district.

Appendix D: Applicable Board Policies (continued)

DJ: Purchasing and Contracting (continued)

F. Emergency Purchases

If a condition develops which is likely to result in immediate physical injury to persons, damage to school district property, 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.

LEGAL REFS.:

C.R.S. 22-32-109(1) (b)

C.R.S. 22-63-204

DJ-R: Purchasing and Contracting

Purchasing – Bids and Quotations

Competitive bidding for the purchase of goods and services, except professional services, shall be accomplished in accordance with Board Policy DJ.

1. For the purchase of goods or services with a unit price between \$.01 and \$999.99, the purchasing department will issue orders directly to the vendor, using applicable catalogs or price lists, or obtaining informal telephone or written quotations. When a board-approved employee is selling a product or service that falls within this range, competitive pricing must be obtained by the purchasing department, using informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated. The purchasing department may also authorize schools, departments, and employees to make procurement card purchases as provided by Board Policy DJ.
2. For the purchase of goods or services with a unit price between \$1,000 and \$9,999.99, the purchasing department will obtain informal telephone or written quotations from two or more sources. Large volume pricing will be obtained through the sealed bid process if significant savings are anticipated.
3. For the purchase of goods or services with a unit price of \$10,000 or over, written sealed bids shall be obtained by the purchasing department, opened publicly, and tabulated. Bids for items with a unit price of \$25,000 or more will be submitted to the board of education for approval.
4. Textbooks are ordered directly from publishers in accordance with the approved textbook list.
5. Library books are ordered on the basis of discount from lists and services available.

Awarding and Signing Contracts

Superintendent of schools or designee has the authority to enter into agreements with third parties for training or other services or activities within the mission of the school district, provided that the amount involved does not exceed \$10,000.

This policy provision includes contracts for providing customized training and various small contracts needed by building principals such as rental of vending machines or reservations and use of outside facilities. Any contract signed by a building principal or budget manager shall not exceed one year. The purchasing and contracting board policy, including the competitive quotation guidelines based on unit price, shall apply.

Appendix D: Applicable Board Policies (continued)

DJ-R: Purchasing and Contracting (continued)

"Designee" may refer to the purchasing agent for the school district, a budget manager, or building principal. Contracts between \$10,000 and \$24,999 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 for the purchase or contract.

Unless otherwise provided by resolution, all contracts in excess of \$25,000 to which the board of education is a party shall first be authorized by board resolution, prepared with the approval of the attorney for the school district. After 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 and that a copy is properly filed with the board's records.

Sale of Goods or Services by District Employees

An employee may request permission to sell to the district as follows:

1. The employee must submit a detailed letter to the purchasing agent, in advance of the sale, which states the employee's position in the district, the nature of the goods or services the employee wishes to sell, and whether the request is for a one time sale or for permission to sell through the current fiscal year. Requests to sell personal items belonging to the employee, new or used, will not be considered.
2. The purchasing agent will review the request and prepare the item for board approval for the next regularly scheduled meeting. Requests to sell on a one time basis will be submitted to the board after competitive quotations have been obtained, and the employee's quote is determined to be the lowest acceptable quotation. Requests to sell products or services on an "as requested" basis for the fiscal year will be submitted for board approval when received. The purchasing department will competitively price the product or service when a school or department desires to make a purchase.
3. Following board approval the purchasing agent will send a letter notifying the employee of the board's action. Permission will be recommended if the nature of the proposed transaction(s) assists in supporting the goals of the district. All purchases from board-approved employees must follow bid and quotation guidelines based on unit price, described in the first section of this regulation. Professional services (i.e., consulting, staff training, demonstrations, etc.) may be exempt from the competitive bidding process if the service offered is unique or impractical to bid.

DJB: Petty Cash Accounts

For such purchases as cannot be reasonably handled through the regular central purchasing channels, each building principal shall be permitted to maintain a petty cash fund for the use of staff members in purchasing small items for curriculum or authorized co-curricular activities.

The amounts of the various petty cash funds must be specifically established by the director of finance and accounting.

No orders may be placed nor materials requested which are to be paid for with petty cash funds before such orders or requests have been discussed with and approved by the building principal responsible for the petty cash account. All proper ordering procedures shall be followed.

Appendix D: Applicable Board Policies (continued)

DJGA: Sales Calls and Demonstrations

Sales representatives shall be required to transact their business with the purchasing department only, and are not permitted in schools or other departments for the purpose of making sales.

If special or technical details about goods or services to be purchased are required, permission for visits must be obtained through the purchasing department, executive director of elementary education, and/or executive director of secondary education.

Sales calls and demonstrations shall be scheduled at times that will not interfere with the instructional program.

Current practice codified 1978

DK: Payment Procedures

All demands for payment from district funds shall be processed by the accounting department, under the general supervision of the director of finance and accounting. The director of finance and accounting shall have the authority, as granted annually by the board of education, to affix the facsimile signature of the board treasurer to warrants, orders, or checks issued in the conduct of the official fiscal business of the school district.

Adequate accounting procedures shall be observed in the payment of all bills.

The budget director shall ensure that budget allocations are observed, and that total expenditures do not exceed the amount allocated in the budget for all items.

CROSS REF.:

DG/DGA, Depository of Funds/Authorized Signatures

DL/DLA: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

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.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction benefits.

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

Appendix D: Applicable Board Policies (continued)

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.

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 regular employees of the district must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

Credit Union

Any employee may authorize deductions from his salary to be deposited with the Boulder Valley Schools' Credit Union.

Savings Bond

Employees have the privilege of purchasing savings bonds through an optional payroll deduction plan. Bonds are purchased and delivered according to the employee's written instructions.

Life Survivor's Insurance

The Public Employees' Retirement Association has two insurance plans which provide survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through a payroll deduction plan. 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 memberships may be added through a payroll deduction plan. Procedures shall be handled by the Human Resources Division.

Appendix D: Applicable Board Policies (continued)

DLB-R: Salary Deductions (continued)

Tax Deferred Savings Plans

If offered by the district, employees may participate in PERA's Voluntary Investment Plan (401k), the district's tax sheltered annuity plan (403b), and/or the deferred compensation plan (457) 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 their 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 the Foundation for Boulder Valley Schools, Foothills United Way, Community Health Charities of Colorado, and/or Community Shares of Colorado.

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

Paraprofessionals' 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 finance and accounting services. 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.

If an employee travels out of town on business or for professional training, an "Application for Attendance at a Professional Meeting" form must be completed and approved by the employee's supervisor prior to the trip. 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.

Appendix D: Applicable Board Policies (continued)

DLC: Employee Expense Reimbursements (continued)

Any expense reimbursements that are to be paid directly to an employee require authorization by the employee's supervisor. This includes, but is not limited to, professional travel reimbursements, contract for service payments and Personnel Action Form additional compensation payments.

AGREEMENT REFS.:

Teachers' agreement, Section E

Paraprofessionals' agreement, Section F

CROSS REF.: BHD/BHE, Board Member Compensation and Expenses/Insurance

DN: School Properties Disposal Procedures

The executive director for business and support services or his designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall decide the manner of disposal of such equipment: by sealed bid, auction, or appraisal.

The Boulder Valley School District will conduct sales at least once a year of items declared surplus by the district. All such items shall be placed on display prior to sale.

Teachers and other building personnel will be notified before the public, so that they may preview and request materials they desire in their classroom or department.

The public will be given advance notice of these sales, and will be given an opportunity to view the items on display.

Current practice codified 1978

CROSS REF.: FL, Retirement of Facilities

NOTE: Details regarding disposal of surplus furniture and equipment are available from the business office. Details regarding disposal of textbooks are available from the district Instructional Materials Center.

DN-R: School Properties Disposal Procedures – Textbooks

Schools can choose from two options when disposing of any textbooks. Library books are also included in the definition of textbooks. The following lists the procedures available:

1. Used books can be marketed to a used book dealer. A list of book dealers that purchase used books will be furnished by the purchasing department; however, it will be the school's responsibility to contact the dealer and handle the arrangements. Checks are to be made out to Boulder Valley Schools. Proceeds are credited into the school's textbook account in the district's General Fund for the purpose of purchasing textbooks.
2. Used books can be returned to the warehouse and put in used textbook storage. While in storage, other schools (including charters) can take used books at no cost throughout the school year. Once a year the district invites textbook companies to bid and purchase the remaining books. Any textbooks remaining are sold to the general public at the annual warehouse auction. Proceeds from these sales are deposited in the General Fund for general allocation to district programs. All books remaining after auction are available for donation. Requests for donation should be filed with and distributed through the warehouse. Only as a last resort will books be destroyed by the warehouse.

ADOPTED: October 9, 2001

CROSS REF.: DN, School Properties Disposal Procedures

