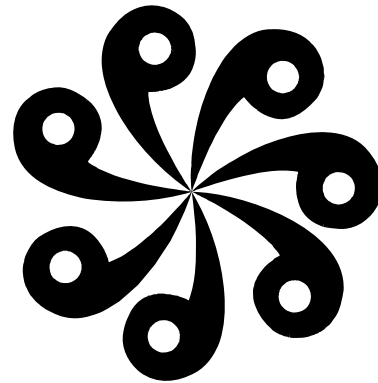


*DENVER PUBLIC SCHOOLS*

**FINANCIAL RESOURCES  
MANAGEMENT PLAN**

**FISCAL YEAR 2008-2009  
PROPOSED BUDGET**



**May 15, 2008**

## TABLE OF CONTENTS

	<b>Page</b>
Table of Contents	i
Letter from the Superintendent	1
Narrative on the Development of the Budget	3
Student Based Budgeting	9
District Goals and Objectives	12
Budget Development Calendar	18
State Required Compliance Statements	20
State Required Budget Summary Report	21
<b>GENERAL FUND</b>	
Comparison of Revenues by Source for 2007-2008 and 2008-2009	22
Summary of Changes in Revenues from 2007-2008 to 2008-2009	24
Summary of Changes in Expenditures and Reserves from 2007-2008 to 2008-2009	25
Schedule A – Comparison of 2007-2008 and 2008-2009 Resources by Department/Program and School Level	28
Schedule B – 2008-2009 Enrollment Projections by School	37

## TABLE OF CONTENTS

Schedule C – 2008-2009 Student Based Budgets by School (continued from Schedule B)	<b>Page</b> 42
Schedule D – 2008-2009 Student Based Budgets by School (continued from Schedule B and C)	45
<b>OTHER FUNDS</b>	
Description and Summary Comparison of Sources and Uses for 2007-2008 and 2008-2009	
Government Designated Purpose Grants Fund	48
Special Revenue Fund	50
Special Revenue ProComp Trust Fund	55
Pupil Activity Fund	56
Bond Redemption Fund	57
Building Fund	58
Capital Reserve Fund	59
Food Services Fund	60
Self-Insurance Internal Service Fund	61
Warehouse/Reproduction Internal Service Fund	62
Department of Technology Services Service Bureau Internal Service Fund	63
Private Purpose (Trust) Fund	64

## TABLE OF CONTENTS

Governmental Permanent Fund	<b>Page</b> 65
Student Activity Fund	66
<b>HISTORICAL DATA AND DEFINITIONS</b>	
Historical School Finance Act Funding and Enrollment Data	67
Historical Mill Levy and Assessed Valuation Data	68
Historical Supplemental Budgets Compared to Proposed 2008-2009	69
Definitions of Type of Expenditures	70
District Fund Definitions	71

Board of Education  
School District No. 1  
City and County of Denver  
State of Colorado

Members of the Board of Education, Citizens, and Employees:

The Proposed Budget for the Fiscal Year 2008-2009, which begins July 1, 2008, provides financial support for the District's ultimate mission of rebuilding Denver's public education system and leading the nation's cities in student achievement. To achieve this result -

- Our children will learn from a highly-skilled faculty in every school that is empowered by robust professional development and assessment data.
- Highly-trained principals and assistant principals will serve as instructional leaders of the faculty in DPS schools.
- Collaboration among the Denver community and all DPS stakeholders will support our children in a safe, orderly, and enriching environment in every school and classroom.

Our goal for the District's budget development process is to provide clear and concise communication of our financial plan to allow everyone to have a better understanding of how we are investing the funds entrusted to the District in pursuit of the education of the children attending Denver Public Schools. To that end, we present a comprehensive narrative on the process used in the development of the budget elsewhere in this document.

In addition, we have added a section to describe the student Based Budgeting approach to allocating budget resources to schools. The reasons for moving away from the old Resource Allocation Methodology (or, RAM) are:

- To provide transparency as the RAM was very complex and difficult to explain,
- To demonstrate how resources follow the students,
- To eliminate the "stair-step effect" of the past in which resources were allocated based on strict student ratios or ranges of students resulting in one less student possibly meant a .5 teacher reduction or vice versa,
- To make it easier to compare the amount of resources allocated between schools or for a given school from year to year, and
- To facilitate future changes to the formula for allocating resources.

By state law, we must submit a proposed balanced budget no later than June 1. We developed a balanced preliminary budget in January, and the Board of Education will hold a public hearing on June 5, based on this proposed budget. Any additional adjustments will be reflected in the "final" budget presented to the Board of Education for adoption on June 19. Adjustments after June 19 will be compiled to present an amended budget prior to January 31, which is the last day for modifications to the 2008-2009 budget.

I wish to express my confidence that the continued support and energy of staff and community will help ensure that our resources are used wisely and well for the benefit of Denver's children.

Sincerely,

Michael F. Bennet  
Superintendent

## **NARRATIVE ON THE DEVELOPMENT OF THE BUDGET**

### **Budget Development Challenges and Time Line**

For the 2008-2009 budget year, the District's budget timeline continues to accommodate an earlier staffing calendar; thus, school budgets were issued early February prior to the legislature's action on the funding of school districts for next year. This is made possible by the Board's adopted contingency reserve policy which allows greater initial risk to be taken on the revenue side as well as provides greater flexibility in the event of unforeseen financial issues during the course of the 2008-2009 year.

For the second time in numerous years, the District was able to develop a budget from the 2007-2008 level of services without having to make tough budget cut decisions, as the one-time fixes of the past have been eliminated, traditional schools' enrollment are not anticipated to decline, yet retirement costs continue to increase.

### **Developing the Budgets for District Funds**

The FY 2008-2009 Proposed Budget includes the budget not only for the General Fund but also for fourteen other funds. On the next page is a table comparing the current 2007-2008 budget to the 2008-2009 Proposed Budget for each fund, with explanations of the changes for selected funds. The planned expenditures of the projected available resources for each fund were based on priority needs subject to restrictions and alignment with the Denver Plan.

The anticipated revenues and planned uses of the non-General Fund budgets are presented on pages 49 - 67 of this document.

## NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

	<u>2007-2008</u>	<u>2008-2009</u>	<b>2008-2009 Over (under) <u>2007-2008</u></b>	<b>Note</b>
General Fund	\$1,495,322,378	\$667,154,252	(\$828,168,126)	A
Government Designated Purpose Grants Fund	113,446,544	92,013,479	(21,433,065)	B
Special Revenue Fund	47,603,002	45,350,358	(2,252,644)	
Special Revenue ProComp Trust Fund	74,275,801	100,975,058	26,699,257	C
Pupil Activity Fund	2,176,242	2,152,625	(23,617)	
Bond Redemption Fund	107,089,456	110,617,266	3,527,810	
Building Fund	25,098,333	27,141,764	2,043,431	
Capital Reserve Fund	27,783,467	30,456,354	2,672,887	
Food Services Fund	28,924,108	29,476,104	551,996	
Self-Insurance Internal Service Fund	12,765,828	12,098,986	(666,842)	
Warehouse/Reproduction Internal Service Fund	2,035,840	1,881,741	(154,099)	
Department of Technology Services Service Bureau Internal Service Fund	560,660	160,000	(400,660)	
Private Purpose (Trust Fund)	27,710,456	29,350,975	1,640,519	
Governmental Permanent Fund	42,992	41,917	(1,075)	
Student Activity Fund	8,919,308	8,450,000	(469,308)	
Total of All Funds (not net of interfund transfers)	<u>\$1,973,754,415</u>	<u>\$1,157,320,879</u>	<u>(\$816,433,536)</u>	

Notes:

- A. The \$828.1 million net decrease for the General Fund is due to (1) \$750 million of proceeds from the 2008 pension certificates that were received in 2007-2008, (2) \$16.5 million increase in School Finance Act formula funding and State Categorical funding for 2008-2009, (3) \$91.8 million reduction in the Beginning Balance when comparing the July 1, 2007, balance to the

## NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

projected July 1, 2008, balance (as (a) \$63.1 million of 2005 PCOP Reserves were used in January 2008 as planned to redeem a portion of the outstanding 1997 PCOP, (b) \$5.2 million Retiree Health Reserves was contributed on July 1, 2007 to the DPS Retiree Health Benefit Trust, (c) \$3.3 million of Textbook Reserves were expended during 2007-2008, (d) \$2.8 million of 1998 and 2003 Mill Levy Fund balances were spent and (e) \$17.4 million of prior year school and program balances were allocated for expenditure in 2007-2008), and (4) \$3 million reduction in other resources (due to (a) \$1.3 million of earnings were from the 2005 PCOP Reserves depleted in January 2008, (b) \$1.1 million of Early Education tuition will now be collected in the Special Revenue Fund, and (c) \$.6 million of other net reductions).

- B. The \$21.4 million reduction in Government Designated Purpose Grants Fund is primarily attributable to the spend down of reserves and budget proposals that have not yet been received for several grants, the latter of which will be added to future 2008-2009 budgets.
- C. The \$26.7 million increase in the Special Revenue ProComp Trust Fund, which is supported by November 2005 voter-approved property taxes and investment earnings, includes the projected 2007-2008 unexpended balance of \$67 million. Over time, as more teachers opt in to ProComp and as more increments are awarded, this carry over balance will be spent down.

### Acknowledging the Unknown

In the development of the budgets, a number of assumptions had to be made because of timing. These unknowns include the following:

- Utilization of the Savings from Funding the Pension UAAL – The \$750 million of proceeds from the issuance of the 2008 Pension Certificates of Participation (PCOP) in April 2008 were applied towards achieving the following District goals: (1) fully fund the Denver Public Schools Retirement System (DPSRS) by applying \$397.8 million towards the DPSRS UAAL (Unfunded Actuarial Accrued Liability) and (2) refunding most of the outstanding 1997 PCOP and all of the outstanding 2005 Series PCOP in order to achieve \$20 million in annual savings in the General Operating portion of the General Fund over the twelve-year period 2008-2009 through 2019-2020. This has resulted in the elimination of the UAAL amortization rate from the total employer pension contribution rate. It is expected that the payments on the un-refunded 1997 PCOP and the 2008 PCOP will annually grow by inflation over a thirty-year period. Of the \$20 million in savings for 2008-2009, \$8.7 million was distributed to schools in February as part of their 2008-2009 Student Based Budget allocations. District staff is studying the utilization of the remaining \$11.3 million in savings to not only fund the recently announced increase in employee health insurance premium subsidies but also other District programmatic needs that together far exceed this figure. Final decisions will be made and reflected in the Adopted Budget scheduled for action on June 19.

## NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

- Beginning Balance for each Fund – This is the balance remaining after comparing resources to expenditures through June 30, 2008. The actual balances will be known when the annual independent financial audit for the fiscal year ending June 30, 2008, is completed in late October. Adjustments to these balances based on audited data will be made in the 2008-2009 Amended Budget which must be adopted by no later than January 31, 2009. The 2008-2009 Proposed Budget beginning fund balances are based on projected expenditures and available resources for 2007-2008. See comments below regarding the Schools' June 2008 Balances for Carry Forward.
- Employee Compensation – The District is currently negotiating with each bargaining group and has yet to make decisions for the non-bargaining employees on the amount of compensation increases the District will incur for the coming year. In years past, it was not unusual for these decisions to be made after the start of the fiscal year. The Proposed Budget includes compensation increases for those eligible for steps, educational and longevity increments on the traditional salary schedules in addition to a 2.2% increase to the salary schedule and benefit allowances. The 2.2% figure is based on the actual 2007 Denver-Boulder-Greeley CPI increase that the state legislature used to increase School Finance Act formula funding for 2008-2009. In addition, the ProComp teacher compensation increase impact on all funds are estimates.
- State Funding –The revenues in the Proposed Budget are based on legislation approved in May 2008, with the unknowns still being the following: (1) the dollar amount per pupil for Amendment 23 Charter School Construction grants will be calculated by the Colorado Department of Education (CDE) by dividing the available funding statewide by the October 2008 enrollment count for all charter schools, with some students counted as .5 each (the 2008-2009 Proposed Budget assumes the 2007-2008 funding level per pupil), and (2) the ability of the State to fund K-12 appropriations in light of economic uncertainty.
- Student Enrollment and State Funding – Beyond just the legislative decisions on the formulas and requirements for distribution of state funds, most of these funds are based on the actual October 1, 2008, funded pupil count or pupil membership count to be submitted to the state in mid-November, and some of the categorical funding is based on reimbursement of actual 2007-2008 expenditures. The amount of revenues from these sources in the 2008-2009 Proposed Budget is based on projected enrollment counts or estimated current year expenditures. Whether the enrollment projections that underlie School Finance Act formula funding projections and school staffing decisions will be realized is unknown at this time. Fall 2008 schools' student based budgeting resource adjustments will be based on a mid-September student count following Budget Guidance Manual guidelines and will be reflected in the 2008-2009 Amended Budget in January. Future adjustments to the 2008-2009 budget to reflect the state revenue amounts certified by the state in December will also be included in the 2008-2009 Amended Budget. The District is also awaiting the results of the Colorado Department of Education's audit of the October 2006 and October 2007 funded pupil count and at-risk count and schedule of the audit of the October 2008 funded pupil count and at-risk count, the results of which may have a financial consequence to the District.

## NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

- Schools' June 2008 Balances for Carry Forward – In late summer, the June 30, 2008, General Operating Fund balances for individual schools will be quantified and adjustments will be made in the 2008-2009 Amended Budget for re-appropriation of these balances for expenditure in 2008-2009. The 2008-2009 Proposed Budget assumes that there are no carry forward balances.
- Mill Levies – The Board of Education will certify before December 15, 2008, the 2008 General Fund and Bond Redemption Fund Mill Levies for 2009 property tax collection. The fiscal impact of any changes from that projected will be reflected in the 2008-2009 Amended Budget. The projected Mill Levies in the 2008-2009 Proposed Budget are described on the next page. The School Finance Act Mill Levy was determined based on legislative enactment of SB07-199 which freezes the current Mill Levy.
- Specific Ownership Tax and Property Tax Collections – The amount of specific ownership taxes and the rate of collection of assessed property taxes are based on a slight increase over the amount anticipated in the 2007-2008 Supplemental Budget, assuming continued economic recovery. These revenue sources will be constantly monitored and any changes in these assumptions will be reflected in future 2008-2009 budgets.
- Utilities – The individual utility rate assumptions are based on estimated rate changes, natural gas contracts and consumption of these utilities is utilizing historical trends. These expenditures will be monitored throughout the fiscal year.
- Employee Turnover – The negative budget entitled Salary Turnover Savings was calculated based on assumptions regarding the timing and number of employee retirements and terminations and the estimated differential in pay between the new hire and the incumbent. These projections and their fiscal impact will be monitored during the fiscal year. The 2008-2009 estimated savings is based on prior years' experience in the number of retirees and other employee turnover.

## NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

### Estimating Mill Levies for 2009 Property Tax Collections

A summary of the District's estimated Mill Levy components for calendar year 2009 property tax collections is shown below. These levies comply with the requirements of the School Finance Act and TABOR, and assume an approximate .2% increase in the 2008 assessed valuation (this compares to the last two non-reassessment year increases of .69% and .21% for 2005 and 2007 tax collections, respectively). The assessed valuation projection is subject to change depending upon the preliminary County certification to be received in August and the final certification due in early December. The Mill Levies for 2009 property tax collections are required to be certified by the Board by no later than December 15, 2008. Explanations for how these Mill Levies are calculated are on page 69.

	<u>2008 Collections</u>	<u>2009 Collections (Est.)</u>
General Fund Mill Levy		
School Finance Act	25.541	25.541
1988 Election	1.207	1.204
1998 Election	1.696	1.692
2003 Election	1.995	1.991
2005 Election	2.638	2.690
Senate Bill 184 (recovery of tax abatements)	<u>.534</u>	<u>.533</u>
 Total General Fund Mill Levy	 33.611	 33.651
 Bond Redemption Fund Mill Levy	 <u>5.599</u>	 <u>5.599</u>
 Total Mill Levy	 <u>39.210</u>	 <u>39.250</u>

## STUDENT BASED BUDGETING

Student Based Budgeting (“SBB”) is a new approach for Denver Public Schools. The Superintendent identified in his letter the reasons for changing the methodology. However, it is critical to note that 2008-2009 was the second year for what will be a process that is being modified for 2009-2010 and will continue to evolve as the District translates educational policies and priorities into resources that follow the students.

What is not included in the SBB dollars continue to be such resources as: school improvement and innovation grants, AVID, Reading Recovery, food services, transportation, custodial & maintenance services, utilities, district-wide Mill Levy textbook purchases, DCTA agreement elementary class-size paraprofessional allocations, certain special education programs, secondary athletics allocations, secondary CTE allocated supplies and equipment, DCTA agreement extracurricular activities extra pay, and others.

The *first step* for SBB is to aggregate all schools by school level, i.e., elementary schools, K-8 schools, middle schools, grade 6-12 schools, high schools. The combination of curriculum, programs and potential school size are unique for each level.

The *second step* is to identify the student demographics for each individual school as the number of students by demographics is used to calculate the SBB components for each school.

The *third step* is to delineate what the individual SBB components are. These components and their funding sources denoted in parentheses are as follows (*what are new for 2008-2009 are highlighted in bold and italics*):

- ELA – Elementary and K-8 ESL teachers (General Fund), native language tutors (Title III), and Spanish-speaking paraprofessionals (General Fund and State ELPA Categorical) and ***funding increase for secondary ELA zone schools*** (General Fund),
- Early Education – Additional half-day kindergarten (Tuition-based, 2003 Mill Levy ***from which the available dollars was increased***, ***General Fund*** and State Colorado Kindergarten & Preschool Program) and half-day or full-day preschool (Tuition-based ***Denver Preschool Program***, State Colorado Kindergarten & Preschool Program, Early Reading First and Federal Head Start),
- 2003 Mill Levy Elementary Arts – Supplemental arts teachers and materials (2003 Mill Levy) for elementary and K-8 schools,
- 2003 Mill Levy Textbooks – Textbooks (2003 Mill Levy),
- Extra Allocations – Staff and other resources for certain magnet schools, ***for identified schools to receive students from closed schools and for certain underperforming schools from the closed schools’ savings*** (General Fund),
- Title I – Resources for each Title I school with a prior year free and reduced lunch (“FRL”) percentage above a specific threshold,
- Facilitator – Facilitator allocations (Title II or 1998 Mill Levy)
- 1998 Mill Levy Allocations – Library books and technology dollars (1998 Mill Levy),
- Mild/Moderate – Supplemental dollars to fund teachers and other resources for the education of Mild/Moderate students (General Fund),
- Free Lunch Supplemental Funds (At-Risk) – Supplemental dollars to fund the needs of our students, using the free lunch count (General Fund),
- Gifted & Talented – Supplemental dollars to fund the needs of our grades K thru 8 gifted and talented students in elementary, K-8, middle and grades 6-12 schools (General Fund and State Gifted & Talented Categorical)
- Specialized Services – Specialized Services dollars representing allocated days during the week for nurse, psychologist and social worker time (General Fund)

## STUDENT BASED BUDGETING

- Instructional Dollars – Per pupil allocation for instructional supplies and equipment, excursions and up to 10% for staff development (General Fund)

The **fourth step** is to examine the Small School Factor funding allocated for the 2007-2008 budget year. If the October 2008 enrollment is projected to be greater than the projected October 2007 enrollment, the small school factor is reduced by \$275 per pupil (with ECE=0 and K = .5 student) for the projected growth. The resulting reduced allocation is then further cut by 25%.

The **fifth step** is to compute the Base Dollars per pupil. The base per pupil dollar amount by level (the elementary, K8, middle, grades 6-12, and high school levels) allocated to schools for the 2007-2008 budget was adjusted for 2008-2009 to include (1) the compensation increase to employees for 2007-2008, (2) the financial impact of employee turnover during 2007-2008, and (3) the increase in the employer pension contribution rate.

The **sixth and last step** is to compute the additional funding allocations that are **subject to completion of the pension financing** and to the extent these are **subject to offsets** from other funding received by schools. The District was successful in closing on this transaction on April 24, 2008. The impact on SBB allocations to schools is as follows:

- Increase in Base Dollars allocation per pupil for middle, grades 6-12 and high schools (to the elementary level),
- Significant increase in Free Lunch Supplemental Funds (At-Risk) per pupil to service students in poverty,
- Increase in Extra Allocations for IB and Montessori magnet schools,
- Additional targeted funding to 16 more underperforming schools in the Extra Allocations,
- Change the funding model for Mild/Moderate to be based on a per pupil amount for FRL students that is 150% higher than the per pupil amount for non-FRL students, which would generate additional allocations to utilize for Response to Intervention,
- Change the funding model for Specialized Services (nurses, psychologists, social workers) to be based on a per pupil amount for FRL students that is 150% higher than the per pupil amount for non-FRL students, which would generate additional allocations to utilize for Response to Intervention, and
- Additional Gifted & Talented funding allocated on a per identified gifted and talented K-8 student in the elementary, K-8, middle and grades 6-12 schools.
- The above **additional moneys dependent upon the pension financing** that are **subject to offset** include (A):
  - Increase in per pupil base dollars for middle, grades 6-12 and high schools,
  - Increase in per pupil funds to support gifted and talented,
  - Increase in per pupil free lunch supplemental funds, and
  - Increase in money for expanded mild moderate and specialized services
- The **additional moneys that are subject to offset will decrease to the extent that schools are currently receiving** additional allocations in the following areas (B). **These categories below are called hurdles:**
  - Incremental base per pupil that the K-8 schools receive above all other levels for FY 2008-2009,
  - Fiscal Year 2008-2009 small school factor amount,
  - All Extra Allocations in 2008-2009 (to the exclusion of new schools funds and targeted underperforming schools funds), and
  - Fiscal Year 2008-2009 Mild/Moderate and specialized services funding above the funding model that is based on per pupil amounts

## STUDENT BASED BUDGETING

Examples:	School 1	School 2
New moneys from pension, before offset (A)	\$300,000	\$100,000
Total amount of hurdle (B)	\$50,000	\$200,000
New money from pension, after offset	<u>\$250,000</u>	<u>\$-0-</u>

		Allocations adjusted in Fall based on actual enrollment	Per Pupil or Program Based	Allocation*					Student Enrollment Projections (that drive the allocation)							
				ES	K8	MS	6-12	HS	K-12 (K=.5)	K-12 (K=1.0)	ECE-12 (ECE=.5; K=.5)	Free Lunch (1-12)	Prior YR FR Lunch K-12 (K=.5)	Other		
SBB - BASE***		x	Per Pupil	\$ 3,403	\$ 3,448	\$ 3,403	\$ 3,403	\$ 3,403	x							
Mild Moderate - FRL***		x	Per Pupil	\$ 351	\$ 351	\$ 351	\$ 351	\$ 351						x		
Mild Moderate - Non FRL***			Per Pupil	\$ 234	\$ 234	\$ 234	\$ 234	\$ 234	x							
Title I - (eligible schools)			Per Pupil	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400						x		
Instructional Supplies		x	Per Pupil	\$ 186	\$ 186	\$ 186	\$ 186	\$ 186	x							
Specialized (student) Service Days - FRL***		x	Per Pupil	\$ 167	\$ 167	\$ 167	\$ 167	\$ 167						x		
Specialized (student) Service Days - Non FRL***			Per Pupil	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	x							
Free Lunch Supp Funds (At-Risk)***		x	Per Pupil	\$ 256	\$ 256	\$ 290	\$ 290	\$ 290					x			
1998 ML Technology			Per Pupil	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22	x							
2003 ML Textbooks			Per Pupil	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	x							
1998 ML Library Books			Per Pupil	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	x							
2003 ML Arts and Music Supplies			Per Pupil	\$ 10	\$ 10	NA	NA	NA			x					
Early Childhood Education		x	Program	Based on available resources or tuition		NA	NA	NA							x	
Kinder		x	Program			NA	NA	NA							x	
English Language Learners		x	Program	Based on identified student resource requirements											x	
Extra Allocations (Table X)			Program	These allocations are school and program specific											x	
Facilitators			Program	Enrollment < 350 = .5 FTE; Enrollment > 350 = 1.0 FTE					x							
2003 ML Arts and Music Teachers			Both	From .5 - 2.5 FTEs		NA	NA	NA			x					
Small School Subsidy			Program	These allocations are school and program specific											x	
Gifted and Talented***			Program	.25 FTE for each school (excludes HS)				NA								x
* These are the FY0809 allocation values that include additional funds resulting from the pension financing transaction																
** Additional funds available through centrally managed textbooks funds																
*** These amounts include the offset adjustment made due to "special" allocations (Table x, small school subsidy, etc.)																

# DISTRICT GOALS AND OBJECTIVES

## The Denver Plan

(Proposed Goals, Components, and Objectives as of February 15, 2006)

### Relentless Pursuit of Student Achievement

#### Denver Goals for Student Achievement

- Denver Goals:**
- I) Our children will learn from a highly-skilled faculty in every school that is empowered by robust professional development and timely assessment data.
  - II) Highly-trained principals and assistant principals will serve as instructional leaders of the faculty in DPS schools.
  - III) Collaboration among the Denver community and all DPS stakeholders will support our children in a safe, orderly, and enriching environment in every school and classroom.

#### Denver Goal I

**Our children will learn from a highly-skilled faculty in every school that is empowered by robust professional development and timely assessment data.**

- Components:**
- A) A coherent Instructional Reform Plan will set high academic expectations for all students and align curriculum, instruction, assessment, and professional development to Colorado's defined state standards and college entrance requirements.
  - B) Differentiated professional development opportunities for faculty members will support the Instructional Reform Plan and enhance teaching practices in all DPS classrooms.
  - C) Differentiated professional development opportunities in diversity training will prepare faculty members to deal with issues of race, gender, and class.
  - D) A comprehensive assessment strategy will provide teachers with timely information regarding the growth of each student and allow teachers to differentiate instruction.
  - E) A best-in-class organization will recruit, hire, develop, and retain highly qualified teachers, principals, and support staff.

\*\*\*\*

## DISTRICT GOALS AND OBJECTIVES

**Component A:** A coherent Instructional Reform Plan will set high academic expectations for all students and align curriculum, instruction, assessment, and professional development to Colorado’s defined state standards and college entrance requirements.

**Objectives:**

- 1) All students will engage at every grade level in a rigorous course of study in the Denver Public Schools and, upon graduation, will exceed state performance standards in four core subject areas (literacy, math, science and social studies); be prepared to succeed in college/other post-secondary opportunities; and be critical thinkers.
- 2) Students will select from compelling curricular choices that balance and complement core subjects.
- 3) All students will complete a rigorous course of secondary school instruction in grades six through twelve.
- 4) All students and teachers will have access to appropriate and complete classroom materials and supplies.
- 5) All DPS families will have equal access to and make informed choices among schools – including neighborhood schools – that are aligned in their core instructional program, but unique in their ability to meet community needs and interests.
- 6)

**Component B:** Differentiated professional development opportunities for faculty members will support the Instructional Reform Plan and enhance teaching practices in all DPS classrooms.

**Objectives:**

- 1) All DPS faculty members will participate in coherent, relevant, and excellent professional development opportunities.

\*\*\*\*

**Component C:** Differentiated professional development opportunities in diversity training will prepare faculty members to deal with issues of race, gender, and class.

**Objectives:**

- 1) All Denver Public Schools faculty members will participate in professional development opportunities in diversity training that inform the instruction of our student population.

\*\*\*\*

**Component D:** A comprehensive assessment strategy will provide teachers with timely information regarding the growth of each student and allow teachers to differentiate instruction.

**Objectives:**

- 1) Student performance will be assessed regularly in all courses during the school year using a consistent and coherent set of classroom assessments.
- 2) Student performance data will be communicated to parents and students on a regular basis and in a consistent manner.

## DISTRICT GOALS AND OBJECTIVES

\*\*\*\*

**Component E: A best-in-class organization will demonstrate the capacity to recruit, hire, develop, and retain highly qualified teachers, principals, and support staff.**

- Objectives:**
- 1) Develop a customer-focused culture within the Human Resources department, emphasizing continuous improvement and customer service to principals, teachers, other school and central employees.
  - 2) Maximize Denver Public Schools' ability to recruit and hire the most capable teachers, principals, and other school-based staff.
  - 3) Establish simple, efficient Human Resources processes that enable teachers, principals and central administrators to focus on the core mission of the district – advancing student achievement.
  - 4) Engage in ongoing, collaborative conversations with labor organizations to facilitate stronger district/employee relationships.

## DENVER GOAL II

**Highly-trained principals and assistant principals will serve as instructional leaders of the faculty in DPS schools.**

- Components:**
- A) The Denver Public Schools will articulate a well-defined role for both the principal and assistant principal position, establishing instructional leadership as their primary professional responsibility.
  - B) A best-in-class organization will launch a strategic effort to attract and retain the best principals and assistant principals.
  - C) Differentiated professional development opportunities for principals and assistant principals will support the Instructional Reform Plan and enhance their ability to serve as instructional leaders.

\*\*\*\*

**Component A: The Denver Public Schools will articulate a well-defined role for both the principal and assistant principal position, establishing instructional leadership as their primary professional responsibility.**

- Objectives:**
- 1) Redefine the principal and assistant principal roles.

\*\*\*\*

**Component B: A best-in-class organization will launch a strategic effort to attract and retain the best principals and assistant principals.**

- Objectives:**
- 1) Execute proven principal and assistant principal recruitment practices.

## DISTRICT GOALS AND OBJECTIVES

\*\*\*\*

**Component C: Differentiated professional development opportunities for principals and assistant principals will support the Instructional Reform Plan and enhance their ability to serve as instructional leaders.**

**Objectives:** 1) All DPS principals and assistant principals will participate in coherent, relevant and excellent professional development opportunities.

### Denver Goal III

**Collaboration among the Denver community and all DPS stakeholders will support our children in a safe, orderly, and enriching environment in every school and classroom.**

- Components:**
- A) Parents/guardians will help DPS students realize success in their academic careers.
  - B) The community will support DPS students in their quest toward academic and
  - C) Each school will work with its community to establish an intentional school culture and positive school climate.
  - D) All students not subject to serious medical concerns will demonstrate excellent attendance – 97% of eligible school days.
  - E) District administrators will operate DPS under a coherent, system-wide safety and security structure.
  - F) District administrators will operate DPS with maximum efficiency and accountability.

\*\*\*\*

**Component A: Parents/guardians will help DPS students realize success in their academic careers.**

- Objective:**
- 1) Establish effective communication channels between the district and parents/guardians.
  - 2) Ensure that every parent/guardian is encouraged and empowered to engage with DPS and knows the positive impact that such involvement can have on student outcomes.

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## DISTRICT GOALS AND OBJECTIVES

**Component B: The community will support DPS students in their quest toward academic and personal excellence.**

- Objectives:**
- 1) All DPS students will have caring adult relationships in their lives, dedicated to their academic and personal success.
  - 2) All DPS students will have access to a wide variety of enrichment activities that complement the formal school day.
  - 3) A comprehensive network of community partnerships will provide the academic, social, and emotional support that DPS students need.

\*\*\*\*

**Component C: Each school will work with its community to establish an intentional school culture and positive school climate.**

- Objectives:**
- 1) Every school community will articulate a plan for an intentional school culture.
  - 2) The district and each school community will embrace a code of conduct that supports student learning.
  - 3) All principals and school faculty will be fully trained in classroom management as a vehicle for academic achievement.
  - 4) DPS will improve nutrition and physical activity in order to improve students' readiness to learn.

\*\*\*\*

**Component D: All students not subject to serious medical concerns will demonstrate excellent attendance – 97% of eligible school days.**

- Objectives:**
- 1) The Denver community will hold a high attendance expectation for all Denver Public Schools students.
  - 2) The District will implement a uniform method to track the attendance of each student.
  - 3) The District will use technology to heighten parent, mentor, faculty and principal awareness around student attendance patterns.
  - 4) The District will implement a wide array of interventions at the school level to promote attendance among chronically truant students.

\*\*\*\*

**Component E: District administrators will operate DPS under a coherent, system-wide safety and security structure.**

## DISTRICT GOALS AND OBJECTIVES

- Objectives:**
- 1) The district will abide by a clear and uniform policy for the discipline, suspension, and expulsion of students.
  - 2) DPS will expand cooperation with city safety agencies.
  - 3) All DPS administrators and staff will be aware of and understand use of the Emergency Response and Crisis Management plan.

\*\*\*\*

**Component F: District administrators will operate DPS with maximum efficiency and accountability.**

- Objectives:**
- 1) Each department will work to develop a customer-focused culture with emphasis on continuous improvement and customer service to principals, teachers, other school and central employees, parents/guardians, and the community.
  - 2) All budgeted district resources will be aligned with the strategic plan goals and objectives.
  - 3) Responsibility for all budgeted resources and related decision-making processes will be consolidated.
  - 4) Individual schools will be held accountable for excellence in student achievement and efficient operations through a revised school improvement planning process.
  - 5) A standing body of citizens will take stewardship of The Denver Plan.

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## BUDGET DEVELOPMENT CALENDAR

<b>Date</b>	<b>Activity</b>	<b>Responsibility</b>
<u>2008</u> Jan 11	Schools receive preliminary enrollment projections	Planning Department
Jan 18	Schools respond to Planning on enrollment projections	Schools
Jan 19	Schools receive final enrollment projections	Planning Department
Feb 8	Post the Tables and Budget Development Tools on the Internet	Budget Office
Feb 8	Post the Budget Guidance Manual on the internet, and e-mail budget forms to schools, departments and grants	Budget Office
Feb 11-15, Feb 19-21	One-on-one meetings for Schools to develop their Budgets	Budget Office
Feb 8 thru Mar 17	Develop 2008-2009 budget requests-Submit completed budgets to the Budget Office	Schools/CSCs/ Departments/ Grant Managers
May 20	Post the Proposed Budget on the internet	Budget Office
May 20	Present the Proposed Budget to the Board of Education	Superintendent
June 5	Public Hearing on the Proposed Budget	Board of Education
June 19	Adopt the Budget	Board of Education
Sept 7	Notify Schools of Carry Forward Balances	Budget Office
Sept 7	Call-In Count used to Recalculate SBB Resources	Budget Office
Oct 1	Official Enrollment Count Date	Schools

## **BUDGET DEVELOPMENT CALENDAR**

<b>Date</b>	<b>Activity</b>	<b>Responsibility</b>
Nov 10	Enrollment count information due to the Colorado Department of Education	Planning Department
November 20	Present the 2007-2008 Comprehensive Annual Audited Financial Report to the Board of Education	Financial Services
Dec 11	Certification of Mill Levies by the Board of Education	Financial Services
December	Notification by Colorado Department of Education of School Finance Act Funding entitlement	Financial Services
<b><u>2009</u></b>		
January 22	Adoption of Amended Budget (to reflect Carry Forward and Recalculated SBB Resources and other adjustments).	Budget Office/ Superintendent
Spring	Draft the supplemental budget adjustments and present the supplemental adjustments to the Budget and appropriations to the Board of Education for adoption.	Budget Office/ Superintendent

## STATE REQUIRED COMPLIANCE STATEMENTS

To comply with C.R.S. 22-44-105 (2) “The proposed expenditures and anticipated revenues in the budget shall be supported as needed by explanatory schedules of statements of sufficient detail to judge the validity thereof.”

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.

To comply with C.R.S. 22-44-105 (2) “A statement which summarizes the aggregate of revenues, appropriations, assets and liabilities of each fund in balanced relations.”

This budget is based on the actual audited revenues, expenditures, and fund balances for the last completed year. The figures are contained in the District’s annual audit available for review in the District’s offices, the Colorado Department of Education, or the State Auditor’s Office.

To comply with C.R.S. 22-44-105 (2) “A disclosure of planned compliance with Section 20 of Article X of the State Constitution.”

The 2008-2009 budget was prepared in compliance with revenue, expenditure and tax limitation and reserve requirements of Section 20 of Article X of the Constitution.

## **STATE REQUIRED BUDGET SUMMARY REPORT**

The State Required Budget Summary Report contains a categorization by state revenue source and by state expenditure program of the 2008-2009 revenues and expenditures for each fund. This Report will be made available for the Adopted Budget after a comprehensive review of all budget requests and entering of all revenue and expenditure data into the financial system.

**GENERAL FUND**

**GENERAL FUND COMPARISON OF REVENUES BY SOURCE  
FOR 2007-2008 AND 2008-2009**

	<u>Supplemental 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Change</u>
<b>General Operating Fund</b>			
<b>Beginning Balance</b>	\$ 110,283,815	\$ 21,344,545	\$ (88,939,270)
<b>Local Support:</b>			
Current Property Taxes			
School Finance Act Mill Levy	252,330,085	253,625,525	1,295,440
1988 Mill Levy override Mill Levy	11,962,375	11,961,322	(1,053)
Tax abatement recovery Mill Levy	5,265,166	5,290,374	25,208
Delinquent Taxes	662,723	772,468	109,745
Specific Ownership Taxes			
School Finance Act formula share	18,616,510	20,046,134	1,429,624
Other specific ownership taxes	11,377,378	11,115,268	(262,110)
Income from Temporary Investments	1,676,783	420,000	(1,256,783)
Certificates of Participation	750,000,000	-	(750,000,000)
Tuition	1,266,137	198,889	(1,067,248)
Transfer in from Bond Redemption Fund	1,103,137	1,103,137	-
Charges for Services	4,797,162	5,019,503	222,341
Other Receipts	2,894,707	1,688,945	(1,205,762)
<b>State Support:</b>			
State Equalization	208,939,618	222,856,728	13,917,110
Special Education	13,494,704	13,616,935	122,231
Pupil Transportation	4,199,486	4,333,870	134,384
Social Services Reimbursement	98,060	98,060	-
Vocational Education	621,006	621,006	-
<b>Federal Support:</b>			
Federal ROTC	675,178	675,178	-
<b>Other Support:</b>			
Indirect Cost Reimbursements from Other Funds	3,369,679	3,363,887	(5,792)
<b>Total General Operating Fund</b>	<u>\$ 1,403,633,709</u>	<u>\$ 578,151,774</u>	<u>\$ (825,481,935)</u>

**GENERAL FUND COMPARISON OF REVENUES BY SOURCE  
FOR 2007-2008 AND 2008-2009**

	<u>Supplemental 2007-2008</u>	<u>Proposed 2008-2009</u>	<u>Change</u>
<b>Amendment 23 Grants</b>			
Charter School Capital Construction Grants	\$ 1,057,016	\$ 1,057,016	\$ -
<b>Total Amendment 23 Grants</b>	<u>\$ 1,057,016</u>	<u>\$ 1,057,016</u>	<u>\$ -</u>
<b>1998 Mill Levy Fund</b>			
<b>Beginning Balance</b>	\$ 4,857,556	\$ 4,354,234	\$ (503,322)
<b>Local Support:</b>			
Current Property Taxes	16,803,764	16,806,200	2,436
Delinquent Taxes	34,609	29,745	(4,864)
Income from Temporary Investments	40,000	40,000	-
<b>Total 1998 Mill Levy Fund</b>	<u>\$ 21,735,929</u>	<u>\$ 21,230,179</u>	<u>\$ (505,750)</u>
<b>2003 Mill Levy Fund</b>			
<b>Beginning Balance</b>	\$ 22,879,053	\$ 20,568,014	\$ (2,311,039)
<b>Local Support:</b>			
Current Property Taxes	19,776,563	19,772,000	(4,563)
Delinquent Taxes	25,356	30,000	4,644
Income from Temporary Investments	40,000	40,000	-
<b>Total 2003 Mill Levy Fund</b>	<u>\$ 42,720,972</u>	<u>\$ 40,410,014</u>	<u>\$ (2,310,958)</u>
<b>2005 Mill Levy Fund</b>			
Current Property Taxes	\$ 26,124,753	\$ 26,305,269	\$ 180,516
Delinquent Taxes	50,000	-	(50,000)
<b>Total 2005 Mill Levy Fund</b>	<u>\$ 26,174,753</u>	<u>\$ 26,305,269</u>	<u>\$ 130,516</u>
<b>Total Available Resources</b>	<u><u>\$ 1,495,322,379</u></u>	<u><u>\$ 667,154,252</u></u>	<u><u>\$ (828,168,127)</u></u>

**GENERAL FUND SUMMARY OF CHANGES IN REVENUES  
FROM 2007-2008 TO 2008-2009**

<b>2007-2008 Supplemental Budget</b>	<b>\$ 1,495,322,378</b>
<b>Changes for the 2008-2009 Proposed Budget:</b>	
Proceeds from the 2008 Series Pension Certificates of Participation (PCOP) received in 2007-2008	(750,000,000)
Decrease in the Beginning Balance (primarily attributable to \$63.1 million of 2005 PCOP Reserves used in January 2008 as planned to redeem a portion of the outstanding 1997 PCOP; \$5.2 million Retiree Health Reserves contributed on July 1, 2007 to the DPS Retiree Health Benefit Trust; \$3.3 million of Textbook Reserves expended during 2007-2008; \$2.8 million spend down of 1998 and 2003 Mill Levy balances; and \$17.4 million of prior year school and program balances allocated for expenditure in 2007-2008)	(91,753,631)
Estimated School Finance Act Formula Funding increase using the formula approved by the Colorado General Assembly in May 2008	16,251,081
Increase in 2005 Pro Comp Mill Levy taxes based on 2.2% CPI increase for taxes collectible in 2009	180,516
Anticipated increase in Specific Ownership Taxes based on historical trends	140,079
Increase in State Categorical funding for special education, pupil transportation and vocational education based on 2.2% CPI increase and special education high cost reimbursement reduction	256,615
Reduction in Income from Temporary Investments due to the utilization of the 2005B PCOP proceeds to redeem callable 1997 PCOP in January 2008	(1,256,783)
Elimination of Premium received from Swap Provider for the redemption of the callable 1997 PCOP	(1,251,500)
Relocation of Tuition for Early Education from the General Fund to the Special Revenue Fund	(1,067,248)
Net increase in other revenues	332,745
<b>2008-2009 Proposed Budget</b>	<b>\$ 667,154,252</b>

**GENERAL FUND SUMMARY OF CHANGES IN EXPENDITURES AND RESERVES  
FROM 2007-2008 TO 2008-2009**

	Amendment 23 Special Programs	1998 Mill Levy Override	2003 Mill Levy Override	2005 Mill Levy Override	Other General Fund	Total
<b>2007-2008 Supplemental Budget</b>	\$ 1,057,016	\$ 21,735,929	\$ 42,720,972	\$ 26,174,753	\$ 1,403,633,708	\$ 1,495,322,378
<b>Changes for the 2008-2009 Proposed Budget:</b>						
<b>I CONTINUING BASE ADJUSTMENTS</b>						
A					(1,339,223)	(1,339,223)
B					(8,457,253)	(8,457,253)
C					(400,000)	(400,000)
D					(2,995,000)	(2,995,000)
E					(62,575,000)	(62,575,000)
F					(1,261,929)	(1,261,929)
G					(750,000,000)	(750,000,000)
H					(3,338,135)	(3,338,135)
I					(2,400,550)	(2,400,550)
J					(1,629,948)	(1,629,948)
K					(3,813,910)	(3,813,910)
L						
M		(502,090)	(596,853)	123,621	(4,077,323)	(5,176,266)
N					(1,664,770)	(1,664,770)
O					(95,767)	(95,767)
P		(4,318,755)	(19,382,246)		(16,270,008)	(39,971,009)
	<b>Total Continuing Base</b>	<b>1,057,016</b>	<b>16,915,084</b>	<b>22,741,873</b>	<b>26,298,374</b>	<b>543,314,892</b>
						<b>610,327,239</b>
<b>II RESERVES</b>						
A					1,841,917	1,841,917
B					95,767	95,767
C		3,169,737	12,685,412		16,735,909	32,591,058
	<b>Total Reserves</b>	<b>0</b>	<b>3,169,737</b>	<b>12,685,412</b>	<b>18,673,593</b>	<b>34,528,742</b>
<b>III LEGALLY REQUIRED ADJUSTMENTS</b>						
A		(12)	12	6,895	1,823	8,718
B					2,552,841	2,552,841

**GENERAL FUND SUMMARY OF CHANGES IN EXPENDITURES AND RESERVES  
FROM 2007-2008 TO 2008-2009**

	Amendment 23 Special Programs	1998 Mill Levy Override	2003 Mill Levy Override	2005 Mill Levy Override	Other General Fund	Total
C					(80,324)	(80,324)
D					103,302	103,302
E					352,865	352,865
F					612,756	612,756
	<b>Total Legally Required Adjustments</b>	0	(12)	12	6,895	3,543,263
IV	<b>SCHOOL RESOURCE ALLOCATION ADJUSTMENTS</b>					
A					1,648,048	1,648,048
C			4,930,530			4,930,530
D			876,159			876,159
E		450,000				450,000
F			(938,735)			(938,735)
G					797,023	797,023
	<b>Total School Resource Allocation Increases</b>	0	450,000	4,867,954	0	2,445,071
V	<b>INFLATIONARY INCREASES</b>					
A					153,605	153,605
B					140,500	140,500
C					187,826	187,826
D					344,485	344,485
E					1,200,138	1,200,138
	<b>Total Inflationary Increases</b>	0	0	0	0	2,026,554
VI	<b>SCHOOL CLOSURE SAVINGS &amp; USE</b>					
A					(560,000)	(560,000)
B					(500,000)	(500,000)
C					(190,000)	(190,000)
D					(2,250,000)	(2,250,000)
E					3,500,000	3,500,000
	<b>Total</b>	0	0	0	0	0

**GENERAL FUND SUMMARY OF CHANGES IN EXPENDITURES AND RESERVES  
FROM 2007-2008 TO 2008-2009**

		Amendment 23 Special Programs	1998 Mill Levy Override	2003 Mill Levy Override	2005 Mill Levy Override	Other General Fund	Total
VII	<b>PENSION CONTRIBUTION SAVINGS &amp; USE</b>						
A	Reduction in employer pension contribution rate from that scheduled for 2008-2009		(450,100)			(17,678,913)	(18,129,013)
B	Reduction in PCOP annual expenditures					(1,196,394)	(1,196,394)
C	Reduction in transfer to Early Education in the Special Revenue Fund due to pension rate reduction impact on Early Education					(323,300)	(323,300)
D	Reduction in transfer to Capital Reserve Fund due to pension rate reduction impact on Capital Reserve Fund					(201,493)	(201,493)
E	Transfer of Maintenance expenditures to 1998 Mill Levy Fund due to pension rate reduction impact on 1998 Mill Levy Fund		599,900			(599,900)	0
F	Transfer of summer school expenditures to Title I due to pension rate reduction impact on 1998 Mill Levy Fund and non-school allocation portion of Title I		(149,800)				(149,800)
G	Increase in school SBB allocations					8,721,951	8,721,951
H	Remainder targeted for school support					11,278,049	11,278,049
	<b>Total Other Changes</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>
VIII	<b>OTHER CHANGES</b>						
A	Various Programs		695,370	114,763			810,133
B	Reduction in Class Size Relief budget in light of 2007-2008 use					(746,383)	(746,383)
C	Reduction in funding support for Risk Management Fund due to favorable property and liability claims experience					(750,000)	(750,000)
D	Increase in salary turnover savings based on 2007-2008 experience					(2,117,379)	(2,117,379)
E	Reduction in unemployment compensation budget based on 2006-2007 and 2007-2008 experience					(500,000)	(500,000)
F	Elimination of PPOR support for out-of-district placed students per HB08-1388					(3,481,379)	(3,481,379)
	<b>Total Other Changes</b>	<u>0</u>	<u>695,370</u>	<u>114,763</u>	<u>0</u>	<u>(7,595,141)</u>	<u>(6,785,008)</u>
IX	<b>COMPENSATION INCREASES</b>						
A	Increase in the employer pension contribution rate (scheduled for 2008-2009 prior to effect of issuance of 2008 PCOPs in 2007-2008)					4,490,539	4,490,539
B	Compensation increases for active employees					11,253,003	11,253,003
	<b>Total Compensation and Other Increases</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,743,542</u>	<u>15,743,542</u>
	<b>2008-2009 Proposed Budget</b>	<u>\$1,057,016</u>	<u>\$21,230,179</u>	<u>\$40,410,014</u>	<u>\$26,305,269</u>	<u>\$578,151,774</u>	<u>\$667,154,252</u>

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2008-2009 Projected Changes from the 2007-2008 Supplemental Budget include: employee turnover; annualized January 2008 salaries; proceeds as a result of the issuance of the 2008 PCOPs; reduction in the Pension Contribution benefit rate; recurring 2007-2008 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2007-2008 additions (e.g., school carryforward 6/30/07 balances) or reductions; and projected 2008-2009 increases (e.g., charter school and utility increases) and decreases (e.g., savings as a result of school consolidations)						
<b><u>SUPERINTENDENT</u></b>						
Office of the Superintendent	5.00	\$ 595,914	-	\$ 3,584	5.00	\$ 599,498
Fund for Improving Student Achievement	-	361,285	-	(142,871)	-	218,414
Community Relations	5.00	510,054	-	7,009	5.00	517,063
<b><u>SENIOR ACADEMIC ADVISOR</u></b>						
Secondary Program Services	-	80,938	-	(80,938)	-	-
Planning & Innovation	7.00	546,129	-	429,752	7.00	975,881
School Choice	5.50	404,659	1.00	47,766	6.50	452,425
Charter Schools:						
Pioneer	-	1,684,459	-	111,246	-	1,795,705
PS-1	-	2,033,976	-	(69,129)	-	1,964,847
Wyatt-Edison	-	4,386,121	-	1,718	-	4,387,839
Odyssey	-	1,527,564	-	95,271	-	1,622,835
Ridgeview Academy	-	2,928,867	-	57,507	-	2,986,374
Denver Arts & Technology Academy	-	3,001,143	-	120,038	-	3,121,181
Denver Venture Charter School	-	-	-	810,389	-	810,389
Challenges, Choices & Images	-	4,490,534	-	(55,199)	-	4,435,335
Community Challenge	-	1,399,552	-	(42,025)	-	1,357,527
KIPP - Sunshine Peak Academy	-	2,520,762	-	103,263	-	2,624,025
Colorado High School	-	1,304,181	-	(98,403)	-	1,205,778
DSST Middle School	-	-	-	957,732	-	957,732
Skyland Community High School	-	996,220	-	28,490	-	1,024,710
Life Skills Center of Denver	-	1,561,450	-	(150,067)	-	1,411,383
Northeast Academy	-	2,491,707	-	124,974	-	2,616,681
Denver Science & Technology	-	3,157,842	-	193,752	-	3,351,594
Omar D. Blair	-	5,297,309	-	266,329	-	5,563,638
Highline Academy	-	3,191,431	-	103,961	-	3,295,392
Southwest Early College	-	2,930,986	-	26,662	-	2,957,648
Academy of Urban Learning	-	505,644	-	123,772	-	629,416
West Denver Prep	-	1,449,839	-	747,937	-	2,197,776
Rocky Mountain School of Expeditionary Learning	-	2,123,234	-	79,013	-	2,202,247
Connections Academy	-	1,806,686	-	176,317	-	1,983,003

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2008-2009 Projected Changes from the 2007-2008 Supplemental Budget include: employee turnover; annualized January 2008 salaries; proceeds as a result of the issuance of the 2008 PCOPs; reduction in the Pension Contribution benefit rate; recurring 2007-2008 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2007-2008 additions (e.g., school carryforward 6/30/07 balances) or reductions; and projected 2008-2009 increases (e.g., charter school and utility increases) and decreases (e.g., savings as a result of school consolidations)						
Escuela Tlatelolco Centro De Estudios	-	494,821	-	(40,542)	-	454,279
<b><u>GENERAL COUNSEL</u></b>						
Legal Services	6.45	665,810	(1.00)	42,360	5.45	708,170
<b><u>COMMUNICATIONS/MEDIA RELATIONS OFFICER</u></b>						
Communications Office	2.00	160,846	5.19	316,163	7.19	477,009
<b><u>CHIEF ACADEMIC OFFICER</u></b>						
Office of the Chief Academic Officer	5.50	651,909	-	4,588	5.50	656,497
Textbook Acquisition	-	102,871	-	-	-	102,871
Educational Program Initiatives	-	3,338,135	-	(3,338,135)	-	-
DEEP Program	-	20,379	-	-	-	20,379
Instructional Support Teams	12.00	2,246,434	-	47,962	12.00	2,294,396
Extended Instrumental Music Program	-	48,093	-	(48,093)	-	-
General Fund Funded ECE/Kinder Programs	-	(428,220)	2.95	607,304	2.95	179,084
Transfer to Special Revenue Fund -ECE/Kinder Programs	-	-	-	4,065,082	-	4,065,082
Athletics Office	5.00	648,214	0.50	(945)	5.50	647,269
Transfer to Pupil Activity Fund (high school athletic program support)	-	1,632,480	-	(49,855)	-	1,582,625
Instructional Support - other school support	0.10	831,451	0.10	(292,931)	0.20	538,520
Instructional Equipment Repairs	-	38,807	-	-	-	38,807
Allied Services	-	15,370	-	-	-	15,370
City Wide Marching Band	-	107,104	-	(19,400)	-	87,704
City Wide Music Groups	-	48,397	-	109,365	-	157,762
Assessment & Research	14.60	1,532,266	(1.00)	32,022	13.60	1,564,288
Humanities Curriculum	1.00	163,972	0.25	2,042	1.25	166,014
Math/Science Curriculum	1.00	139,988	-	1,802	1.00	141,790
Interdisciplinary Curriculum	1.50	516,855	-	253,199	1.50	770,054
Leadership Development	-	51,767	-	-	-	51,767
Alternative Education/Constituency Services	7.00	468,285	(5.00)	(273,017)	2.00	195,268
At-Risk Services	-	27,472	-	-	-	27,472
Balarat Outdoor Education Center	8.60	585,473	(0.10)	14,113	8.50	599,586
Career & Technology Education - High Schools	3.25	480,732	-	339,983	3.25	820,715
Career & Technology Education - Middle Schools	-	190,166	-	(190,166)	-	-
English Language Acq Services - central support and districtwide staff development	12.00	1,011,888	-	(15,573)	12.00	996,315
Gifted & Talented - central support and itinerant teachers	14.50	1,115,871	2.00	155,959	16.50	1,271,830
Innovation Programs	-	83,109	-	(1)	-	83,108
Grants Resource Center	1.00	64,984	-	2,603	1.00	67,587

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2008-2009 Projected Changes from the 2007-2008 Supplemental Budget include: employee turnover; annualized January 2008 salaries; proceeds as a result of the issuance of the 2008 PCOPs; reduction in the Pension Contribution benefit rate; recurring 2007-2008 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2007-2008 additions (e.g., school carryforward 6/30/07 balances) or reductions; and projected 2008-2009 increases (e.g., charter school and utility increases) and decreases (e.g., savings as a result of school consolidations)						
Community Partnerships/Extended Learning	2.00	205,952	-	2,762	2.00	208,714
Character Education	3.50	298,957	-	16,318	3.50	315,275
Principal Staff Development	-	112,400	-	-	-	112,400
Military Science Education - central support and high school programs	30.00	2,402,712	-	49,055	30.00	2,451,767
Transfer to Emily Griffith Opportunity School for Second Chance Program	-	2,636,326	-	(80,324)	-	2,556,002
Alternative Transition High School (Emerson Street)	12.00	864,830	-	(8,487)	12.00	856,343
Graduation Equivalency Diploma Program	1.35	200,037	(0.95)	(103,712)	0.40	96,325
DPS On-Line High School	6.00	488,188	(1.00)	(46,200)	5.00	441,988
DPS Night School	2.40	211,601	0.20	(549)	2.60	211,052
Career Education Center	51.80	4,258,733	-	(205,027)	51.80	4,053,706
Gilliam Center for Juvenile Justice	8.55	783,951	0.45	(68,152)	9.00	715,799
Contemporary Learning Academy (CLA)	39.70	2,646,224	(2.30)	32,105	37.40	2,678,329
Florence Crittenton	8.00	1,030,027	1.00	232,618	9.00	1,262,645
Denver Kids, Inc.	4.70	337,532	0.05	9,814	4.75	347,346
Special Education Systemwide Costs - out-of-district placed student tuition and other contracts	-	8,038,401	-	(4,389,659)	-	3,648,742
Special Education Systemwide Costs	10.00	1,439,006	-	(471,725)	10.00	967,281
Student Services Charter Schools	30.05	2,388,476	3.70	(24,265)	33.75	2,364,211
Multiply Handicapped-Early Childhood Education	5.00	965,321	-	17,706	5.00	983,027
Severely Mentally Retarded & Severely Handicapped	173.10	14,788,779	(3.10)	1,745,445	170.00	16,534,224
Identified Perception Communicative Disorder	11.35	1,213,835	-	(70,503)	11.35	1,143,332
Speech & Language	83.10	5,405,573	(1.00)	(24,534)	82.10	5,381,039
Alternative Placement Services	1.50	310,223	-	(19,800)	1.50	290,423
Prep Academy	11.70	955,747	(0.50)	(172,608)	11.20	783,139
Social Work Services	46.80	3,332,460	0.50	(23,141)	47.30	3,309,319
Social Work Services TANF Funding Offset	-	(1,383,638)	-	1,383,638	-	-
Social Work Services - Transfer to Special Revenue fund	-	1,383,638	-	(1,383,638)	-	-
Psychological Services	43.70	3,343,863	1.40	13,119	45.10	3,356,982
School Nurse Services	64.10	4,225,029	1.00	(2,192)	65.10	4,222,837
Pupil Records	5.50	284,272	0.50	13,429	6.00	297,701
Prevention and Intervention	2.10	326,823	0.10	(2,507)	2.20	324,316
<b><u>CHIEF OPERATING OFFICER</u></b>						
Office of the Chief Operating Officer	-	5,000	2.00	281,223	2.00	286,223
Disbursing Office	3.00	306,565	-	5,215	3.00	311,780
District-wide Projects (Pioneer support)	-	16,097	-	-	-	16,097
Teacher Extra Pay for Extra Curricular Activities	-	212,352	-	436,794	-	649,146

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
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New Student Growth	-	-	-	1,414,969	-	1,414,969
Pension Savings Targeted for School Support	-	-	-	11,278,049	-	11,278,049
Funding support for grades 1 and 2	-	-	-	797,023	-	797,023
Teacher Class Size Relief Fund	9.65	654,827	41.60	2,532,850	51.25	3,187,677
Salary Turnover/Hire Lag - districtwide	-	(5,465,268)	-	(2,117,379)	-	(7,582,647)
Financial Services/Budget Office	16.05	1,236,945	-	24,485	16.05	1,261,430
School Start-Up Costs	-	1,629,948	-	(1,629,948)	-	-
School Consolidation Costs	3.50	3,813,910	(3.50)	(3,813,910)	-	-
County Treasurer Property Tax Collection Fees	-	675,557	-	1,823	-	677,380
1997 & 2005A Pension Certificates of Participation (PCOPs)- Lease Payments	-	41,757,603	-	(1,251,500)	-	40,506,103
2005B PCOPs Lease Payments	-	1,261,929	-	(1,261,929)	-	-
2005A & 2005B PCOPs annual expenses	-	127,420	-	(112,464)	-	14,956
Redemption of callable 1997 PCOPs with 2005B PCOPs Proceeds	-	62,575,000	-	(62,575,000)	-	-
TABOR Reserve over that funded with Letter of Credit	-	1,658,132	-	183,785	-	1,841,917
TABOR Reserve Letter of Credit Fees and Expenses	-	168,008	-	-	-	168,008
Contingency Reserve - 3% per Board Policy	-	16,270,008	-	286,152	-	16,556,160
Contingency Reserve Earmarked-Arts Programs	-	95,767	-	-	-	95,767
2008 PCOPs Issuance Costs	-	352,200,000	-	(352,200,000)	-	-
Upfront Contribution to DPS Retiree Health Benefit Trust	-	3,420,820	-	(3,420,820)	-	-
UAAL Contribution to DPSRS	-	397,800,000	-	(397,800,000)	-	-
General Accounting Office	10.00	650,827	-	2,869	10.00	653,696
Reserve for Potential CDE Audit Results	-	400,000	-	(400,000)	-	-
Self-Insurance Fund Support - Property/Liability/Worker's Comp	-	8,219,973	-	(750,000)	-	7,469,973
Accounts Payable Office	7.00	422,015	-	4,759	7.00	426,774
Districtwide Special Projects	-	105,416	-	(5,583)	-	99,833
Personnel Services Office	32.45	2,666,241	6.85	526,918	39.30	3,193,159
Transfer to Special Revenue Fund - New Teacher Project	-	189,755	-	-	-	189,755
Pro Comp System Development/Training	-	196,240	2.00	97,906	2.00	294,146
Districtwide Paid Leaves	46.94	3,135,615	3.00	(651)	49.94	3,134,964
Districtwide teacher substitutes	3.00	3,144,662	-	(34,590)	3.00	3,110,072
Unassigned Teachers	18.00	1,121,937	-	18,302	18.00	1,140,239
Employee Benefits Office	7.00	540,942	1.00	164,810	8.00	705,752
Employee Benefit -Fixed Charges - unallocated retirement benefits and unemployment compensation (including impact of reduction in pension contribution rate on General Operating Fund)	-	4,252,358	-	(20,525,318)	-	(16,272,960)

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2008-2009 Projected Changes from the 2007-2008 Supplemental Budget include: employee turnover; annualized January 2008 salaries; proceeds as a result of the issuance of the 2008 PCOPs; reduction in the Pension Contribution benefit rate; recurring 2007-2008 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2007-2008 additions (e.g., school carryforward 6/30/07 balances) or reductions; and projected 2008-2009 increases (e.g., charter school and utility increases) and decreases (e.g., savings as a result of school consolidations)						
Payroll Office	13.00	837,623	-	19,336	13.00	856,959
Facility Services	12.00	1,019,263	(4.00)	(367,950)	8.00	651,313
Facility Maintenance	46.00	3,488,605	(3.00)	(775,552)	43.00	2,713,053
Facility Operations - districtwide support	20.00	1,114,189	(2.00)	(142,712)	18.00	971,477
Facility Operations - school support	388.34	18,439,360	(10.74)	(165,751)	377.60	18,273,609
Facility Operations - districtwide utilities	-	20,449,874	-	(1,443,058)	-	19,006,816
Facility Construction Services	-	-	4.00	372,189	4.00	372,189
Capital Reserve - Interfund Transfer	-	16,199,058	-	418,184	-	16,617,242
Pupil Transportation	184.00	17,899,370	-	39,159	184.00	17,938,529
Pupil Transportation - fuel	-	1,655,515	-	344,485	-	2,000,000
Safety & Security - districtwide staffing and central support	42.00	3,605,989	(1.00)	57,986	41.00	3,663,975
Fixed Assets	-	11,845	-	-	-	11,845
Purchasing	7.46	507,706	-	27,279	7.46	534,985
Warehouse (central receiving/delivery and mail delivery)	2.68	155,717	-	(4,114)	2.68	151,603
Dept of Technology Services	96.25	10,466,401	(3.25)	(61,690)	93.00	10,404,711
Dept of Technology Services - systems lease-purchase payments	-	15,000	-	-	-	15,000
Dept of Technology Services - districtwide telephone/fax services	-	2,315,664	-	586,806	-	2,902,470
Dept of Technology Services - telecom expense reimbursements	-	(1,700,000)	-	(300,000)	-	(2,000,000)
Dept of Tech Services - Transfer to Special Revenue Fund -Federal E-Rate Match	-	600,000	-	-	-	600,000
Dept of Technology Services - Technology Improvements	-	2,995,000	-	(2,995,000)	-	-
Dept of Technology Services - Educational Technology	-	-	1.00	146,128	1.00	146,128
<b><u>BOARD OF EDUCATION</u></b>						
Office of the Board of Education	1.00	195,963	-	1,383	1.00	197,346
Biennial November Election Fees	-	150,000	-	(75,000)	-	75,000
Internal Audit	4.00	414,608	-	12,773	4.00	427,381
<b><u>COLORADO PRESCHOOL &amp; KINDERGARTEN PROGRAM (CPKP)</u></b>						
Early Education - central support, contracted service providers	69.20	4,310,650	(60.00)	73,792	9.20	4,384,442
Charter Schools	-	97,442	-	3,294	-	100,736
Elementary Schools	77.50	6,531,895	(14.50)	(664,243)	63.00	5,867,652
K-8 Schools	6.50	547,078	10.00	989,258	16.50	1,536,336
<b><u>TRADITIONAL SCHOOLS</u></b> - allocation of carryforward balances, fall adjustments, and class-size determined in the fall						
<b>Elementary Schools</b>	1,723.52	120,715,446	(129.60)	(11,903,427)	1,593.92	108,812,019
<b>Grades K-8 Schools</b>	372.54	26,235,245	190.87	12,094,358	563.41	38,329,603
<b>Middle Schools</b>	571.86	39,167,473	(67.64)	(5,346,119)	504.22	33,821,354

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2008-2009 Projected Changes from the 2007-2008 Supplemental Budget include: employee turnover; annualized January 2008 salaries; proceeds as a result of the issuance of the 2008 PCOPs; reduction in the Pension Contribution benefit rate; recurring 2007-2008 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2007-2008 additions (e.g., school carryforward 6/30/07 balances) or reductions; and projected 2008-2009 increases (e.g., charter school and utility increases) and decreases (e.g., savings as a result of school consolidations)						
Grades 6-12 Schools	199.51	13,552,116	6.46	93,002	205.97	13,645,118
High Schools	759.20	53,390,535	24.52	(51,298)	783.72	53,339,237
<b>COMPENSATION</b>						
Compensation increases for active employees	-	-	-	11,253,003	-	11,253,003
<b>TOTAL GENERAL OPERATING BUDGET</b>	<b>5,529.15</b>	<b>\$ 1,404,690,724</b>	<b>(0.99)</b>	<b>\$ (825,481,934)</b>	<b>5,528.16</b>	<b>\$ 579,208,790</b>

**1998 MILL LEVY OVERRIDE**

Upfront Contribution to DPS Retiree Health Care Trust	-	\$ 502,090	-	\$ (502,090)	-	\$ -
Savings due to Reduction in Employer Pension Contribution Rate	-	-	-	(450,100)	-	(450,100)
County Treasurer Property Tax Collection Fees	-	42,124	-	(12)	-	42,112
Contingency Reserve	-	4,318,755	-	(1,149,018)	-	3,169,737
<b>Student Literacy</b>						
Facilitators for Traditional Schools	57.11	4,012,493	6.31	675,103	63.42	4,687,596
Facilitators for Alternative Schools	0.25	17,221	0.75	56,310	1.00	73,531
Assessment Program - Benchmark Testing	4.00	350,000	-	-	4.00	350,000
Summer 2008 Credit Recovery	-	-	-	450,000	-	450,000
Indian Education	3.21	215,274	(0.01)	13,945	3.20	229,219
DPS Success	-	201,708	-	(52,230)	-	149,478

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
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K-3 Reading Assistance (Charter Schools)	-	427,413	-	66,082	-	493,495
9th Grade Academies	-	450,000	-	(99,800)	-	350,200
<b>Library Acquisition</b>						
Library Automation	-	160,775	-	16,460	-	177,235
Library Materials - Traditional and Alternative Schools (Including Boost)	-	1,076,162	-	(119,323)	-	956,839
Library Materials - Charter School	-	30,732	-	246	-	30,978
<b>Educational Resource Services</b>	15.00	985,239	1.00	13,961	16.00	999,200
<b>Textbook Acquisition Services</b>	1.54	80,768	-	5,555	1.54	86,323
<b>Textbook Acquisition:</b>						
Textbooks for Alternative Schools	-	98,613	-	(121)	-	98,492
Textbook Boost - Districtwide	-	498,308	-	(31,666)	-	466,642
Textbooks for Charter Schools	-	409,704	-	12,802	-	422,506
<b>School Tutorial</b>						
School Tutorial - Alternative School	-	23,362	-	(30)	-	23,332
School Tutorial - Charter Schools	-	58,447	-	2,480	-	60,927
<b>Computer Technology</b>						
Elementary Schools	3.17	715,396	(0.65)	(87,319)	2.52	628,077
K-8 Schools	0.84	144,826	0.34	58,146	1.18	202,972
Middle Schools	1.84	192,368	(0.60)	(21,274)	1.24	171,094
6-12 Schools	0.60	66,880	0.07	4,950	0.67	71,830
High Schools	2.81	281,072	(0.55)	2,772	2.26	283,844
Alternative Schools	-	35,420	-	(44)	-	35,376
Charter Schools	-	147,818	-	3,938	-	151,756
Technology Boost - Districtwide	-	142,801	-	35,398	-	178,199
<b>Student Information System Data Integrity/Development</b>	5.00	389,744	-	-	5.00	389,744
<b>Technology Staff to Support E-Rate Implementation</b>	-	500,000	-	-	-	500,000
<b>Computer Software Licenses</b>	-	812,355	-	(29,694)	-	782,661
<b>Educational Technology</b>	4.00	453,737	-	-	4.00	453,737
<b>UNC Paraprofessional Program</b>	-	250,000	-	-	-	250,000
<b>Distance Learning</b>	10.00	712,223	-	-	10.00	712,223
<b>Central Receiving (support for library/textbook and technology acquisition)</b>	3.50	178,218	-	18,923	3.50	197,141
<b>Costume Department</b>	-	40,972	-	-	-	40,972

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
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Salary Turnover / Hire Lag	-	(250,000)	-	-	-	(250,000)
Deferred Building Maintenance	47.00	2,962,911	(3.00)	599,900	44.00	3,562,811
<b>TOTAL 1998 MILL LEVY OVERRIDE</b>	<b>159.87</b>	<b>\$ 21,735,929</b>	<b>3.66</b>	<b>\$ (505,750)</b>	<b>163.53</b>	<b>\$ 21,230,179</b>

**2003 MILL LEVY OVERRIDE**

Upfront Contribution to DPS Retiree Health Care Trust	-	\$ 596,853	-	\$ (596,853)	-	\$ -
County Treasurer Fees	-	49,511	-	12	-	49,523
Contingency	-	18,254,039	-	(5,568,627)	-	12,685,412
<b>Arts &amp; Music</b>						
Elementary Schools	79.00	4,983,904	(6.00)	(175,046)	73.00	4,808,858
K-8 Schools	14.00	894,018	12.50	841,986	26.50	1,736,004
Charter Schools	-	571,018	-	179,526	-	750,544
Instructional Support Teams	3.00	226,147	-	20,134	3.00	246,281
Interdisciplinary Curriculum - Arts	1.75	494,446	-	9,559	1.75	504,005
<b>Expanding ECE and Kindergarten</b>						
Elementary Schools	34.00	2,675,354	19.00	2,510,377	53.00	5,185,731
K-8 Schools	4.00	314,024	9.50	1,006,870	13.50	1,320,894
Charter Schools	-	195,812	-	3,420	-	199,232
Transfer to Tuition Based Kindergarten in Special Revenue Fund	-	554,917	-	(20,824)	-	534,093
Transfer to Montessori Programs in Special Revenue Fund	-	250,970	-	(139,753)	-	111,217
Transfer to Advanced Kindergarten in Special Revenue Fund	-	139,374	-	7,988	-	147,362
Funding Support for General Fund Tuition Based ECE	-	428,220	-	-	-	428,220
Early Childhood Education	-	17,029	2.00	472,632	2.00	489,661
Early Childhood Education - Unallocated	-	-	-	1,089,820	-	1,089,820
<b>School Innovation Grants</b>						
Elementary Schools	-	293,365	-	(293,365)	-	-
K-8 Schools	-	261,250	-	(261,250)	-	-
Middle Schools	-	358,172	-	(358,172)	-	-
6-12 Schools	-	267,670	-	(267,670)	-	-
High Schools	-	405,508	-	(405,508)	-	-

**SCHEDULE A**

**COMPARISON OF 2007-2008 AND 2008-2009 RESOURCES  
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2007-2008 Supplemental		2008-2009 Projected Changes		2008-2009 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
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Unallocated SIGs for Future Years	-	1,128,207	-	498,636	-	1,626,843
<b>Revitalizing Neighborhood Schools</b>						
Elementary Schools	11.13	936,673	(11.13)	(936,673)	-	-
6-12 Schools	-	2,062	-	(2,062)	-	-
Professional Development	-	439,449	-	-	-	439,449
<b>Textbooks</b>						
Elementary Schools	-	291,690	-	(21,680)	-	270,010
K-8 Schools	-	61,130	-	27,210	-	88,340
Middle Schools	-	87,440	-	(9,670)	-	77,770
6-12 Schools	-	28,530	-	4,120	-	32,650
High Schools	-	127,760	-	1,260	-	129,020
Alternative Schools	-	-	-	16,080	-	16,080
Central Support	-	5,891	-	(5,891)	-	-
Unallocated Textbooks	-	2,872,490	-	(89,200)	-	2,783,290
<b>Improving Graduation Rates</b>						
Instructional Support Teams	1.00	59,494	-	12,586	1.00	72,080
College Summit	-	300,000	-	250,000	-	550,000
AVID	0.50	450,000	1.50	-	2.00	450,000
EXCErator	-	290,826	-	(1,366)	-	289,460
9th Grade Academies	-	450,000	-	(450,000)	-	-
Credit Recovery	-	-	-	450,000	-	450,000
Assessment Program - Benchmark Testing	3.00	850,000	-	-	3.00	850,000
Secondary Reform	1.00	113,559	(1.00)	(113,559)	-	-
<b>Repairs &amp; Maintenance</b>						
Safety and Security	1.00	183,006	1.00	-	2.00	183,006
Department of Technology Services	4.75	1,100,000	1.25	-	6.00	1,100,000
Maintenance	11.00	700,000	(1.00)	-	10.00	700,000
Central Receiving (support for textbook acquisition)	0.23	11,164	0.07	3,995	0.30	15,159
<b>TOTAL 2003 MILL LEVY OVERRIDE</b>	<b>169.36</b>	<b>\$ 42,720,972</b>	<b>27.69</b>	<b>\$ (2,310,958)</b>	<b>197.05</b>	<b>\$ 40,410,014</b>
<b>2005 MILL LEVY OVERRIDE</b>						
County Treasurer Fees	-	\$ 59,533	-	\$ 6,895	-	\$ 66,428
Transfer to ProComp Trust Special Revenue Fund	-	26,115,220	-	123,621	-	26,238,841
<b>TOTAL 2005 MILL LEVY OVERRIDE</b>	<b>-</b>	<b>\$ 26,174,753</b>	<b>-</b>	<b>\$ 130,516</b>	<b>-</b>	<b>\$ 26,305,269</b>
<b>TOTAL GENERAL FUND</b>	<b>5,858.38</b>	<b>\$ 1,495,322,378</b>	<b>30.36</b>	<b>\$ (828,168,126)</b>	<b>5,888.74</b>	<b>\$ 667,154,252</b>

**2008-2009 ENROLLMENT PROJECTIONS BY SCHOOL**  
**(Continued on Schedules C and D)**

**NOTE 1:** *The following resources utilized in the schools are not presented here* : Non-Title Grants, certain special education allocations (itinerant teachers and paraprofessionals), teacher substitutes, Military Science instructors, secondary athletic program resources, secondary school Career Technology Education resources, Safety & Security staff, school carry forward, compensation increases, utilities, building maintenance, food services, student activity funds and Bond Program funds.

**Student Counts**

SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2007 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2007 Free and Reduced Lunch %
<b>Elementary Schools</b>							
Amesse	411	456	528	312	42	15	94.1%
Archuleta	477	521	585	280	22	34	80.7%
Asbury	268	289	321	122	19	15	57.6%
Ashley	239	262	280	175	15	12	89.5%
Barnum	421	465	505	303	28	22	88.1%
Barrett	216	240	277	136	12	10	79.6%
Beach Court	237	265	297	171	20	23	93.8%
Bradley	306	343	399	103	41	22	46.4%
Bromwell	302	328	328	18	17	76	9.6%
Brown	296	322	362	178	29	16	72.3%
Carson	301	337	357	56	22	76	24.9%
Castro	551	611	675	393	36	34	91.3%
Cheltenham	377	417	457	204	37	13	65.6%
Colfax	262	292	364	119	30	19	56.8%
College View	341	386	422	208	28	18	78.2%
Columbian	200	218	270	146	21	10	87.3%
Columbine	245	267	304	194	29	7	92.3%
Cory	347	373	393	21	23	124	11.2%
Cowell	454	497	577	340	27	22	89.1%
Denison	307	337	382	82	40	76	38.7%
Doull	340	383	443	228	34	19	88.0%
Eagleton	334	365	405	247	49	31	91.8%
Edison	463	499	539	127	31	132	38.8%
Ellis	456	493	565	314	24	34	83.2%
Fairview	192	220	252	131	39	9	83.7%

**2008-2009 ENROLLMENT PROJECTIONS BY SCHOOL**  
**(Continued on Schedules C and D)**

<b>Student Counts</b>
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<b>SCHOOL NAME</b>	<b>K-12 (K=0.50)</b>	<b>K-12 (K=1.0)</b>	<b>ECE-12 (@ 1.0)</b>	<b>2007 Free Lunch 1-12 (@ 1.0)</b>	<b>Mild Moderate (@ 1.0)</b>	<b>GT / HGT Identified (@ 1.0)</b>	<b>2007 Free and Reduced Lunch %</b>
Force	436	480	546	295	16	26	88.9%
Ford	479	533	663	332	37	25	87.3%
Garden Place	264	294	330	199	17	2	93.8%
Godsman	390	431	495	259	29	31	85.1%
Goldrick	532	582	622	399	27	39	88.4%
Green Valley	586	646	678	273	51	37	66.9%
Gust	367	411	479	224	23	56	77.5%
Harrington	418	456	488	333	68	14	98.0%
Holm	450	499	535	241	39	19	71.5%
Johnson	331	369	401	238	29	12	93.2%
Kaiser	288	312	364	134	27	45	61.4%
Knapp	500	553	625	322	46	35	81.1%
Knight	191	204	220	105	12	23	75.2%
Lincoln	195	216	231	55	10	19	41.1%
Lowry	388	422	462	126	28	61	40.8%
Marrama	416	447	499	209	32	25	69.2%
Maxwell	465	508	572	306	28	43	82.7%
McGlone	426	477	557	263	39	14	75.6%
McKinley-Thatcher	216	233	249	84	16	25	52.0%
McMeen	458	506	558	280	41	33	76.9%
Montclair	330	359	396	192	15	27	72.2%
Munroe	470	516	580	332	33	23	87.1%
Newlon	437	477	509	336	29	22	92.9%
Oakland	363	402	459	247	25	15	84.3%
Palmer	220	249	269	84	24	35	50.0%
Philips	162	181	235	112	14	9	88.6%
Polaris @ Ebert	334	345	345	20	20	220	10.3%
Sabin	458	499	563	244	29	15	71.2%
Samuels	384	420	468	192	33	35	67.5%
Sandoval	284	312	342	70	19	56	37.8%
Schenck	504	553	617	355	32	23	85.4%

**2008-2009 ENROLLMENT PROJECTIONS BY SCHOOL**  
**(Continued on Schedules C and D)**

**Student Counts**

<b>SCHOOL NAME</b>	<b>K-12 (K=0.50)</b>	<b>K-12 (K=1.0)</b>	<b>ECE-12 (@ 1.0)</b>	<b>2007 Free Lunch 1-12 (@ 1.0)</b>	<b>Mild Moderate (@ 1.0)</b>	<b>GT / HGT Identified (@ 1.0)</b>	<b>2007 Free and Reduced Lunch %</b>
Schmitt	333	366	406	227	26	16	86.0%
Smith	415	450	538	287	40	11	78.6%
Southmoor	384	414	454	63	24	136	24.2%
Steck	295	321	361	15	17	38	7.8%
Stedman	299	326	364	208	26	11	80.9%
Steele	376	406	446	37	37	45	14.1%
Swansea	435	481	545	289	36	32	80.8%
Teller	258	286	326	97	18	32	53.1%
Traylor	529	566	602	189	49	40	49.2%
University Park	343	378	438	71	26	46	28.3%
Valdez	325	349	409	203	20	18	72.5%
Valverde	370	412	452	284	39	22	95.5%
Westerly Creek	131	168	248	3	6	1	4.2%
<b>Elementary Schools Total</b>	<b>24,578</b>	<b>27,001</b>	<b>30,233</b>	<b>13,442</b>	<b>1,967</b>	<b>2,381</b>	
<b>K-8 Schools</b>							
Bryant-Webster	419	447	487	324	31	49	94.7%
Centennial	460	489	521	289	61	61	81.6%
Cole	404	439	488	302	65	19	89.2%
Fairmont	356	387	427	199	47	58	66.5%
Gilpin	280	315	345	200	36	16	86.3%
Grant Ranch	625	663	703	151	65	117	36.5%
Greenlee	467	499	565	372	61	19	92.4%
Greenwood	661	708	760	452	36	58	87.8%
Horace Mann	587	635	699	471	86	59	93.3%
Howell	605	632	712	449	54	62	89.1%
Moore	309	330	346	186	27	67	74.7%
Park Hill	531	568	588	172	40	59	39.3%
Place	632	678	742	446	72	75	82.8%
Roberts	440	492	612	62	25	61	18.6%
Slavens	443	471	471	18	31	69	7.1%
Waller	800	837	889	346	53	53	60.7%

**2008-2009 ENROLLMENT PROJECTIONS BY SCHOOL**  
**(Continued on Schedules C and D)**

**Student Counts**

SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2007 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2007 Free and Reduced Lunch %
Whittier	224	244	297	147	23	13	78.4%
<b>K-8 Schools Total</b>	<b>8,243</b>	<b>8,834</b>	<b>9,652</b>	<b>4,586</b>	<b>813</b>	<b>915</b>	
<b>Middle Schools</b>							
Grant	315	315	315	222	29	71	80.6%
Hamilton	974	974	974	316	78	372	41.7%
Henry	802	802	802	403	79	234	64.4%
Hill	816	816	816	495	82	173	68.7%
Kepner	874	874	874	705	96	144	86.9%
Kunsmiller	349	349	349	290	81	69	93.6%
Lake	585	585	585	451	88	98	83.6%
Merrill	677	677	677	488	56	94	78.5%
Morey	646	646	646	211	55	406	41.9%
Noel	611	611	611	489	79	126	90.0%
Rishel	457	457	457	378	53	80	90.6%
Skinner	311	311	311	240	41	69	87.1%
Smiley	360	360	360	242	38	88	74.9%
<b>Middle Schools Total</b>	<b>7,777</b>	<b>7,777</b>	<b>7,777</b>	<b>4,930</b>	<b>855</b>	<b>2,024</b>	
<b>6-12 Schools</b>							
CIS	525	525	525	206	13	64	61.5%
King	1,122	1,122	1,122	778	120	142	73.6%
Randolph	718	718	718	646	81	78	95.5%
School of Arts	900	900	900	67	33	228	10.2%
<b>6-12 Schools Total</b>	<b>3,265</b>	<b>3,265</b>	<b>3,265</b>	<b>1,697</b>	<b>247</b>	<b>512</b>	
<b>High Schools</b>							
A Lincoln	1,601	1,601	1,601	1,220	164		83.8%
East	2,035	2,035	2,035	477	181		26.7%
G Washington	1,596	1,596	1,596	573	125		41.8%
J F Kennedy	1,366	1,366	1,366	521	171		45.6%
Manual	313	313	313	229	18		82.8%
Montbello	1,546	1,546	1,546	1,008	162		74.3%

**2008-2009 ENROLLMENT PROJECTIONS BY SCHOOL  
(Continued on Schedules C and D)**

<b>Student Counts</b>
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SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2007 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2007 Free and Reduced Lunch %
North	1,020	1,020	1,020	784	143		86.5%
South	1,389	1,389	1,389	735	123		61.1%
T Jefferson	1,188	1,188	1,188	333	136		35.0%
West	848	848	848	649	119		84.9%
<b>High Schools Total</b>	<b>12,902</b>	<b>12,902</b>	<b>12,902</b>	<b>6,529</b>	<b>1,342</b>	-	
<b>GRAND TOTAL</b>	<b>56,765</b>	<b>59,779</b>	<b>63,829</b>	<b>31,184</b>	<b>5,224</b>	<b>5,832</b>	

SCHEDULE C

2008-2009 STUDENT BASED BUDGETS BY SCHOOL  
(Continued from Schedule B)

Fiscal Year 2008-2009 - Proposed, without New Money

SCHOOL NAME	SBB - BASE	Mild / Moderate	Early Childhood Education	Title I	Kinder	Instructional Supplies	Specialized (student) Service Days	English Language Learners	Facilitators - \$	2003 ML (Excluding Kinder)	Extra Allocations (Table X)	Free Lunch Supp Funds (At-Risk)	Small School Subsidy	1998 ML (Excluding Facilitator)	Gifted and Talented
<b>Elementary Schools</b>															
Amesse	1,398,633	155,440	373,947	178,000	146,766	76,446	55,280	68,175	75,986	71,296	-	41,808	-	14,784	15,544
Archuleta	1,623,231	83,759	279,531	172,800	145,998	88,722	57,845	81,810	75,986	72,596	-	37,520	-	15,484	15,544
Asbury	912,004	66,387	92,929	-	96,278	49,848	41,796	70,357	39,221	67,956	-	16,348	453	8,092	15,544
Ashley	891,586	72,527	114,987	102,800	139,011	48,732	41,796	32,724	39,221	67,416	-	26,264	39,757	7,840	15,544
Barnum	1,432,663	104,378	93,673	173,200	146,766	78,306	55,359	87,264	75,986	71,476	-	40,602	-	13,020	15,544
Barrett	735,048	64,089	189,498	79,200	97,844	40,176	41,796	115,080	39,221	66,976	100,000	18,224	86,209	7,756	15,544
Beach Court	847,347	69,763	186,602	104,400	97,844	46,314	41,796	38,178	39,221	67,476	-	24,388	27,626	8,316	15,544
Bradley	1,041,318	155,440	186,973	-	99,032	56,916	41,814	70,357	39,221	69,036	124,352	13,802	-	10,164	15,544
Bromwell	1,027,706	64,891	-	-	94,712	56,172	41,796	31,088	39,221	68,736	-	2,412	1,972	9,184	15,544
Brown	1,007,288	93,501	187,346	100,400	96,278	55,056	42,840	106,899	39,221	68,616	62,176	23,852	463	10,136	15,544
Carson	1,024,303	66,067	93,673	-	142,068	55,986	41,796	62,176	39,221	68,916	-	7,504	8,785	9,996	15,544
Castro	1,875,053	138,842	185,858	233,200	97,844	102,486	76,562	197,181	75,986	167,660	-	52,662	-	17,108	15,544
Cheltenham	1,282,931	124,352	187,346	161,600	180,179	70,122	46,687	54,540	75,986	70,516	100,000	27,336	-	12,796	15,544
Colfax	891,586	124,352	280,275	104,400	97,844	48,732	41,796	40,905	39,221	68,016	-	15,946	13,330	9,296	15,544
College View	1,160,423	97,323	186,973	132,800	95,888	63,426	45,661	131,733	39,221	69,896	-	27,872	-	11,816	15,544
Columbian	680,600	63,287	280,275	86,400	95,888	37,200	41,796	21,816	39,221	66,536	-	19,564	21,645	7,560	15,544
Columbine	833,735	93,264	189,405	98,800	95,888	45,570	41,796	109,626	39,221	67,516	-	25,996	1,630	8,512	15,544
Cory	1,180,841	93,264	93,673	-	94,712	64,542	41,796	-	39,221	69,636	-	2,814	-	11,004	15,544
Cowell	1,544,962	106,997	187,346	187,200	191,776	84,444	57,292	89,991	75,986	72,116	100,000	45,560	-	13,916	15,544
Denison	1,044,721	124,352	139,393	-	95,888	57,102	41,796	-	39,221	68,916	62,176	10,988	-	9,436	15,544
Doull	1,157,020	124,352	186,602	149,200	97,844	63,240	46,253	51,813	39,221	69,836	-	30,552	-	11,284	15,544
Eagleton	1,136,602	186,528	187,346	141,600	142,854	62,124	46,174	51,813	39,221	69,476	-	33,098	-	11,340	15,544
Edison	1,575,589	125,452	140,509	-	146,388	86,118	53,209	70,357	75,986	72,156	-	17,018	-	14,532	15,544
Ellis	1,551,768	106,490	186,602	171,600	131,257	84,816	56,917	208,927	75,986	72,036	-	42,076	-	13,804	15,544
Fairview	653,376	124,352	186,602	83,200	95,888	35,712	41,796	104,172	39,221	66,576	-	17,554	52,526	7,056	15,544
Force	1,483,708	81,621	191,465	177,600	146,766	81,096	56,266	84,537	75,986	71,776	-	39,530	-	13,440	15,544
Ford	1,630,037	132,721	680,399	191,200	240,698	89,094	58,574	95,445	75,986	72,836	100,000	44,488	-	18,564	15,544
Garden Place	898,392	68,713	186,973	115,200	144,810	49,104	42,248	43,632	39,221	68,056	-	26,666	-	9,240	15,544
Godsman	1,327,170	101,626	185,858	164,400	193,732	72,540	48,837	70,902	75,986	70,796	100,000	34,706	-	12,068	15,544
Goldrick	1,810,396	112,957	93,673	204,800	95,888	98,952	70,671	205,362	75,986	104,904	-	53,466	-	16,296	15,544
Green Valley	1,994,158	186,528	92,929	183,600	96,278	108,996	75,733	97,627	75,986	168,360	-	36,582	-	18,088	15,544
Gust	1,248,901	99,167	186,229	135,200	189,121	68,262	47,022	61,085	75,986	70,396	-	30,016	-	12,068	15,544
Harrington	1,422,454	248,704	186,602	181,600	146,766	77,748	55,971	59,994	75,986	71,296	-	44,622	-	13,664	15,544
Holm	1,531,350	128,606	140,137	140,000	137,445	83,700	55,536	74,720	75,986	72,156	-	32,294	-	14,532	15,544
Johnson	1,126,393	97,911	186,602	144,400	146,766	61,566	46,095	62,721	39,221	69,556	-	31,892	-	11,228	15,544
Kaiser	980,064	93,264	280,275	90,400	97,844	53,568	41,796	73,084	39,221	68,416	-	17,956	-	10,192	15,544
Knapp	1,701,500	157,483	186,602	210,000	195,687	93,000	68,127	114,534	75,986	104,324	-	43,148	-	15,484	15,544
Knight	649,973	62,176	46,464	65,600	48,922	35,526	41,796	31,088	39,221	66,256	-	14,070	-	6,160	15,544
Lincoln	663,585	62,176	46,464	-	48,922	36,270	41,796	70,357	39,221	66,496	31,088	7,370	94,864	6,048	15,544
Lowry	1,320,364	96,922	93,673	-	142,068	72,168	45,365	101,445	75,986	70,616	-	16,884	-	11,816	15,544
Marrama	1,415,648	125,826	186,602	132,400	139,011	77,376	53,485	74,720	75,986	71,116	-	28,006	-	13,076	15,544
Maxwell	1,582,395	107,051	279,531	177,200	144,810	86,490	57,332	57,267	75,986	72,336	-	41,004	-	15,120	15,544
McGlone	1,449,678	127,296	374,691	152,800	178,223	79,236	54,570	92,718	75,986	71,716	-	35,242	-	15,596	15,544
McKinley-Thatcher	735,048	62,486	93,300	-	48,922	40,176	41,796	75,811	39,221	66,836	-	11,256	62,520	6,972	15,544
McMeen	1,558,574	155,440	186,602	160,000	194,122	85,188	56,444	149,186	75,986	72,296	-	37,520	-	14,728	15,544
Montclair	1,167,229	74,581	142,568	96,000	96,278	63,798	44,655	81,265	39,221	69,356	-	26,934	-	10,528	15,544

SCHEDULE C

2008-2009 STUDENT BASED BUDGETS BY SCHOOL  
(Continued from Schedule B)

Fiscal Year 2008-2009 - Proposed, without New Money

SCHOOL NAME	SBB - BASE	Mild / Moderate	Early Childhood Education	Title I	Kinder	Instructional Supplies	Specialized (student) Service Days	English Language Learners	Facilitators - \$	2003 ML (Excluding Kinder)	Extra Allocations (Table X)	Free Lunch Supp Funds (At-Risk)	Small School Subsidy	1998 ML (Excluding Facilitator)	Gifted and Talented
Munroe	1,599,410	132,000	185,858	189,600	146,766	87,420	58,042	106,353	75,986	72,496	-	44,488	-	14,448	15,544
Newton	1,487,111	106,116	92,929	186,400	193,732	81,282	56,641	87,264	75,986	71,716	-	45,024	-	13,356	15,544
Oakland	1,235,289	99,514	283,450	143,200	144,810	67,518	47,279	40,905	75,986	70,216	-	33,098	-	12,852	15,544
Palmer	748,660	93,264	46,836	-	147,954	40,920	41,796	62,176	39,221	67,156	-	11,256	10,408	6,972	15,544
Philips	551,286	62,176	326,078	62,000	48,922	30,132	41,796	31,088	39,221	34,708	-	15,008	78,124	6,580	15,544
Polaris @ Ebert	1,136,602	66,708	-	-	50,110	62,124	41,796	-	39,221	69,076	-	2,680	-	9,660	15,544
Sabin	1,558,574	105,153	185,858	150,400	180,179	85,188	55,931	109,917	75,986	72,156	124,352	32,696	-	13,972	15,544
Samuels	1,306,752	124,352	233,066	113,600	143,244	71,424	47,180	86,719	75,986	70,576	-	25,728	-	12,656	15,544
Sandoval	966,452	66,013	92,929	-	95,888	52,824	41,796	51,813	39,221	68,416	62,176	9,380	-	8,736	15,544
Schenck	1,715,112	134,405	185,858	196,000	193,732	93,744	68,797	145,622	75,986	104,324	-	47,570	-	15,484	15,544
Schmitt	1,133,199	97,403	187,346	134,800	144,810	61,938	45,720	108,535	39,221	69,496	-	30,418	-	11,368	15,544
Smith	1,412,245	126,842	504,455	112,000	146,766	77,190	54,234	40,905	75,986	71,176	275,000	38,458	-	15,064	15,544
Southmoor	1,306,752	94,971	93,673	-	94,712	71,424	43,925	62,176	75,986	70,456	-	8,442	-	11,592	15,544
Steck	1,003,885	64,330	140,509	-	94,712	54,870	41,796	31,088	39,221	68,596	-	2,010	16,142	9,548	15,544
Stedman	1,017,497	94,356	290,932	82,000	145,998	55,614	43,472	117,807	39,221	68,696	175,000	27,872	14,522	10,192	15,544
Steele	1,279,528	124,352	93,673	-	94,712	69,936	42,801	31,088	75,986	70,296	-	4,958	-	11,368	15,544
Swansea	1,480,305	128,579	326,367	184,400	142,854	80,910	55,517	129,260	75,986	71,796	-	38,726	-	14,812	15,544
Teller	877,974	65,425	93,673	-	96,278	47,988	41,796	73,084	39,221	67,896	-	12,998	43,123	8,008	15,544
Traylor	1,800,187	186,528	93,300	-	48,922	98,394	66,410	73,084	75,986	104,584	-	25,326	-	15,848	15,544
University Park	1,167,229	93,264	140,509	-	94,712	63,798	42,386	62,176	39,221	69,736	-	9,514	-	10,584	15,544
Valdez	1,129,796	73,048	185,858	121,200	97,844	61,752	44,379	27,270	39,221	69,156	-	27,872	-	9,772	15,544
Valverde	1,259,110	125,185	93,673	158,800	146,766	68,820	48,521	112,898	75,986	70,416	-	38,056	-	11,536	15,544
Westerly Creek	445,793	62,176	281,018	-	94,712	24,366	41,796	-	39,221	34,448	-	402	169,562	5,824	15,544
<b>Elementary Schools Total</b>	<b>83,826,099</b>	<b>7,338,864</b>	<b>12,622,851</b>	<b>7,017,600</b>	<b>8,624,949</b>	<b>4,581,738</b>	<b>3,401,367</b>	<b>5,265,710</b>	<b>3,956,259</b>	<b>5,078,868</b>	<b>1,416,320</b>	<b>1,807,392</b>	<b>743,661</b>	<b>799,372</b>	<b>1,072,536</b>
<b>K-8 Schools</b>															
Bryant-Webster	1,444,712	128,953	93,673	176,000	97,844	77,934	76,626	40,905	75,986	71,116	-	43,416	-	12,516	15,544
Centennial	1,627,456	220,371	92,929	177,200	96,278	87,792	76,626	109,626	75,986	71,956	-	40,066	-	13,692	15,544
Cole	1,486,088	224,227	282,334	118,000	146,766	80,166	76,626	124,352	75,986	70,956	525,000	43,684	-	13,664	15,544
Fairmont	1,227,488	155,440	187,346	142,800	97,844	66,216	76,626	59,994	75,986	69,916	-	26,666	55,296	11,956	15,544
Gilpin	1,020,608	128,208	92,929	142,000	97,844	55,056	76,626	29,997	39,221	68,476	100,000	28,676	55,273	8,820	15,544
Grant Ranch	2,155,000	217,616	93,673	-	143,634	116,250	78,546	70,357	75,986	168,700	-	20,234	-	18,564	15,544
Greenlee	1,610,216	217,616	284,394	183,600	97,844	86,862	76,626	103,081	75,986	72,156	150,000	49,848	50,021	14,924	15,544
Greenwood	2,279,128	146,806	186,229	233,200	193,732	122,946	86,931	92,718	75,986	169,600	-	60,568	-	20,272	15,544
Horace Mann	2,303,264	331,815	373,204	178,000	146,766	124,248	83,360	13,635	75,986	168,140	475,000	73,298	-	19,572	15,544
Howell	2,086,040	190,637	374,691	226,000	191,776	112,530	83,873	113,989	75,986	168,080	100,000	60,166	-	19,936	15,544
Moore	1,065,432	94,650	93,300	78,800	93,932	57,474	76,626	78,538	39,221	68,776	-	24,924	76,024	9,688	15,544
Park Hill	1,830,888	129,889	93,673	-	143,634	98,766	76,626	73,084	75,986	104,624	-	23,048	-	16,464	15,544
Place	2,334,296	258,896	185,858	168,400	146,766	125,922	84,623	204,564	75,986	169,000	500,000	64,722	-	18,984	15,544
Roberts	1,517,120	97,670	281,018	-	192,178	81,840	76,626	-	75,986	72,016	-	8,308	-	13,776	15,544
Slavens	1,527,464	124,352	-	-	94,712	82,398	76,626	-	75,986	71,596	-	2,412	5,606	13,188	15,544
Waller	2,758,400	199,617	280,275	-	96,278	148,800	90,501	86,719	75,986	172,180	-	46,364	-	23,996	15,544
Whittier	772,352	93,264	282,706	73,600	95,888	41,664	76,626	62,176	39,221	67,056	-	19,698	54,660	8,316	15,544
<b>K-8 Schools Total</b>	<b>29,045,952</b>	<b>2,960,027</b>	<b>3,278,232</b>	<b>1,897,600</b>	<b>2,173,716</b>	<b>1,566,864</b>	<b>1,350,720</b>	<b>1,263,735</b>	<b>1,181,467</b>	<b>1,824,344</b>	<b>1,850,000</b>	<b>636,098</b>	<b>296,880</b>	<b>258,328</b>	<b>264,248</b>
<b>Middle Schools</b>															
Grant	1,053,675	95,586	-	110,000	-	58,590	83,592	13,089	39,221	3,150	-	15,540	185,132	8,820	15,544
Hamilton	3,258,030	254,833	-	-	-	181,164	139,320	-	75,986	9,740	-	22,120	-	27,272	15,544
Henry	2,682,690	248,704	-	-	-	149,172	139,320	-	75,986	8,020	248,704	28,210	-	22,456	15,544

SCHEDULE C

2008-2009 STUDENT BASED BUDGETS BY SCHOOL  
(Continued from Schedule B)

Fiscal Year 2008-2009 - Proposed, without New Money

SCHOOL NAME	SBB - BASE	Mild / Moderate	Early Childhood Education	Title I	Kinder	Instructional Supplies	Specialized (student) Service Days	English Language Learners	Facilitators - \$	2003 ML (Excluding Kinder)	Extra Allocations (Table X)	Free Lunch Supp Funds (At-Risk)	Small School Subsidy	1998 ML (Excluding Facilitator)	Gifted and Talented
Hill	2,729,520	250,477	-	178,800	-	151,776	139,320	8,727	75,986	8,160	-	34,650	-	22,848	15,544
Kepner	2,923,530	310,880	-	350,400	-	162,564	139,320	233,432	75,986	8,740	-	49,350	-	24,472	15,544
Kunsmiller	1,167,405	248,704	-	227,600	-	64,914	83,592	39,269	39,221	3,490	-	20,300	-	9,772	15,544
Lake	1,956,825	279,792	-	231,200	-	108,810	132,354	26,180	75,986	5,850	186,528	31,570	-	16,380	15,544
Merrill	2,264,565	194,298	-	172,000	-	125,922	132,354	195,038	75,986	6,770	-	34,160	-	18,956	15,544
Morey	2,224,425	190,110	-	-	-	123,690	132,354	-	75,986	6,460	52,804	15,330	-	18,088	15,544
Noel	2,043,795	248,704	-	269,600	-	113,646	132,354	21,816	75,986	6,110	-	34,230	-	17,108	15,544
Rishel	1,528,665	155,440	-	195,500	-	85,002	90,558	39,269	75,986	4,570	100,000	26,460	-	12,796	15,544
Skinner	1,040,295	124,352	-	143,480	-	57,846	83,592	8,727	39,221	3,110	-	16,800	110,199	8,708	15,544
Smiley	1,204,200	124,352	-	108,400	-	66,960	83,592	-	75,986	3,600	-	16,940	195,412	10,080	15,544
<b>Middle Schools Total</b>	<b>26,077,620</b>	<b>2,726,232</b>	<b>-</b>	<b>1,986,980</b>	<b>-</b>	<b>1,450,056</b>	<b>1,511,622</b>	<b>585,547</b>	<b>877,523</b>	<b>77,770</b>	<b>588,036</b>	<b>345,660</b>	<b>490,743</b>	<b>217,756</b>	<b>202,072</b>
<b>6-12 Schools</b>															
CIS	1,785,000	83,064	-	-	-	97,650	132,354	-	75,986	5,250	62,176	18,620	144,742	14,700	15,544
King	3,814,800	373,056	-	370,000	-	208,692	151,861	39,269	75,986	11,220	-	49,070	-	31,416	15,544
Randolph	2,482,000	251,675	-	260,300	-	135,780	139,320	39,269	75,986	7,180	100,000	46,340	49,351	20,104	15,544
School of Arts	3,060,000	122,712	-	-	-	167,400	139,320	-	75,986	9,000	248,704	4,410	-	25,200	15,544
<b>6-12 Schools Total</b>	<b>11,141,800</b>	<b>830,507</b>	<b>-</b>	<b>630,300</b>	<b>-</b>	<b>609,522</b>	<b>562,855</b>	<b>78,538</b>	<b>303,944</b>	<b>32,650</b>	<b>410,880</b>	<b>118,440</b>	<b>194,093</b>	<b>91,420</b>	<b>62,176</b>
<b>High Schools</b>															
A Lincoln	5,196,846	481,216	-	536,800	-	297,786	188,400	185,437	75,986	16,010	62,176	85,400	-	44,828	-
East	6,605,610	507,073	-	-	-	378,510	198,760	-	75,986	20,350	-	33,390	-	56,980	-
G Washington	5,180,616	390,948	-	-	-	296,856	174,886	-	75,986	15,960	144,849	40,110	-	44,688	-
J F Kennedy	4,434,036	497,408	-	-	-	254,076	156,004	-	75,986	13,660	124,352	36,470	-	38,248	-
Manual	1,015,998	71,626	-	54,000	-	58,218	83,592	4,363	39,221	3,130	-	16,030	351,476	8,764	-
Montbello	5,018,316	473,118	-	467,600	-	287,556	182,422	30,542	75,986	15,460	194,596	70,560	-	43,288	-
North	3,310,920	404,144	-	373,200	-	189,720	147,442	21,816	75,986	10,200	173,493	54,880	62,381	28,560	-
South	4,508,694	360,788	-	-	-	258,354	161,350	261,069	75,986	13,890	-	51,450	-	38,892	-
T Jefferson	3,856,248	373,056	-	-	-	220,968	144,858	-	75,986	11,880	73,493	23,310	64,086	33,264	-
West	2,752,608	341,968	-	327,200	-	157,728	128,480	17,453	75,986	8,480	-	45,430	153,310	23,744	-
<b>High Schools Total</b>	<b>41,879,892</b>	<b>3,901,345</b>	<b>-</b>	<b>1,758,800</b>	<b>-</b>	<b>2,399,772</b>	<b>1,566,194</b>	<b>520,680</b>	<b>723,095</b>	<b>129,020</b>	<b>772,959</b>	<b>457,030</b>	<b>631,253</b>	<b>361,256</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>191,971,363</b>	<b>17,756,975</b>	<b>15,901,083</b>	<b>13,291,280</b>	<b>10,798,665</b>	<b>10,607,952</b>	<b>8,392,758</b>	<b>7,714,210</b>	<b>7,042,288</b>	<b>7,142,652</b>	<b>5,038,195</b>	<b>3,364,620</b>	<b>2,356,630</b>	<b>1,728,132</b>	<b>1,601,032</b>

2008-2009 STUDENT BASED BUDGETS

SCHOOL NAME	Fiscal Year 2008-2009		New Money - From Completed Pension Finance		[F] = [A + D + E]	
	[A]	[B]	[C]	[D] = [C - B]	[E]	
	Total SBB, before New Money	Total Hurdle	Total New Money, BEFORE offsets	Total New Money, AFTER offsets	Total New Money, NOT SUBJECT to offsets	Total SBB + Total New Money, after offsets
<b>Elementary Schools</b>						
Amesse	2,672,105	13,987	51,309	37,302	-	2,709,407
Archuleta	2,750,826	-	126,764	126,764	-	2,877,590
Asbury	1,477,213	4,009	30,535	26,534	-	1,503,747
Ashley	1,640,205	43,202	36,896	-	-	1,640,205
Barnum	2,388,237	-	88,562	88,562	-	2,476,799
Barrett	1,696,661	94,538	24,004	-	-	1,696,661
Beach Court	1,614,815	30,794	37,904	7,126	-	1,621,941
Bradley	1,923,969	191,574	14,689	-	-	1,923,969
Bromwell	1,453,434	8,636	18,586	9,944	-	1,463,378
Brown	1,909,616	124,815	25,930	-	62,176	1,971,792
Carson	1,636,035	13,007	27,194	14,195	-	1,650,230
Castro	3,235,986	-	112,635	112,635	-	3,348,621
Cheltenham	2,409,935	7,235	34,992	27,748	-	2,437,683
Colfax	1,791,243	63,557	16,323	-	100,000	1,891,243
College View	2,078,576	-	47,805	47,805	-	2,126,381
Columbian	1,477,332	31,639	22,516	-	-	1,477,332
Columbine	1,666,503	13,352	24,333	10,974	-	1,677,477
Cory	1,707,047	8,789	14,342	5,550	-	1,712,597
Cowell	2,773,130	-	105,429	105,429	-	2,878,559
Denison	1,709,533	132,969	17,224	-	31,088	1,740,621
Doull	2,042,761	9,809	37,703	27,901	-	2,070,662
Eagleton	2,123,720	72,453	41,018	-	-	2,123,720
Edison	2,392,858	-	39,814	39,814	-	2,432,672
Ellis	2,717,823	-	101,001	101,001	-	2,818,824
Fairview	1,523,575	125,006	16,837	-	-	1,523,575
Force	2,519,335	-	117,751	117,751	-	2,637,086
Ford	3,445,586	-	88,944	88,944	-	3,534,530
Garden Place	1,707,799	-	47,367	47,367	100,000	1,855,166
Godsman	2,474,165	-	75,556	75,556	-	2,549,721
Goldrick	2,958,895	-	133,370	133,370	-	3,092,265
Green Valley	3,150,409	3,657	47,835	44,200	-	3,194,609
Gust	2,238,997	-	62,064	62,064	-	2,301,061
Harrington	2,600,951	103,156	55,028	-	-	2,600,951
Holm	2,502,006	-	57,860	57,860	-	2,559,866
Johnson	2,039,895	-	53,668	53,668	-	2,093,563
Kaiser	1,861,624	5,339	20,623	15,282	-	1,876,906
Knapp	2,981,419	-	59,362	59,362	-	3,040,781
Knight	1,122,796	13,237	14,995	1,755	-	1,124,551
Lincoln	1,230,201	149,021	8,515	-	-	1,230,201
Lowry	2,062,851	-	39,995	39,995	-	2,102,846
Marrama	2,408,796	-	41,418	41,418	-	2,450,214
Maxwell	2,712,066	-	103,527	103,527	-	2,815,593
McGlone	2,723,296	-	53,893	53,893	100,000	2,877,189
McKinley-Thatcher	1,299,888	74,179	13,668	-	-	1,299,888

2008-2009 STUDENT BASED BUDGETS

SCHOOL NAME	Fiscal Year 2008-2009		New Money - From Completed Pension Finance			
	[A]	[B]	[C]	[D] = [C - B]	[E]	[F] = [A + D + E]
	Total SBB, before New Money	Total Hurdle	Total New Money, BEFORE offsets	Total New Money, AFTER offsets	Total New Money, NOT SUBJECT to offsets	Total SBB + Total New Money, after offsets
McMeen	2,761,630	7,084	51,225	44,156	-	2,805,786
Montclair	1,927,957	-	64,266	64,266	-	1,992,223
Munroe	2,728,411	-	85,350	85,350	-	2,813,761
Newlon	2,513,101	-	100,781	100,781	-	2,613,882
Oakland	2,269,661	-	62,614	62,614	100,000	2,432,275
Palmer	1,332,163	50,765	13,573	-	-	1,332,163
Phillips	1,342,663	101,710	14,519	-	-	1,342,663
Polaris @ Ebert	1,493,521	2,890	38,649	35,751	-	1,529,272
Sabin	2,765,906	124,352	84,354	-	100,000	2,865,906
Samuels	2,326,827	4,310	36,513	32,205	-	2,359,032
Sandoval	1,571,188	97,597	26,822	-	31,088	1,602,276
Schenck	2,992,178	-	90,521	90,521	100,000	3,182,699
Schmitt	2,079,798	-	50,311	50,311	-	2,130,109
Smith	2,965,865	-	54,393	54,393	-	3,020,258
Southmoor	1,949,653	-	30,233	30,233	-	1,979,886
Steck	1,582,251	23,971	12,714	-	-	1,582,251
Stedman	2,198,723	14,522	33,149	18,629	-	2,217,352
Steele	1,914,242	30,284	10,611	-	-	1,914,242
Swansea	2,745,056	-	64,825	64,825	100,000	2,909,881
Teller	1,483,008	48,677	25,850	-	-	1,483,008
Traylor	2,604,113	32,322	33,597	1,276	-	2,605,389
University Park	1,808,673	1,653	14,103	12,454	-	1,821,127
Valdez	1,902,712	-	62,989	62,989	-	1,965,701
Valverde	2,225,311	-	51,747	51,747	-	2,277,058
Westerly Creek	1,214,862	227,476	461	-	-	1,214,862
<b>Elementary Schools Total</b>	<b>147,553,586</b>	<b>2,105,573</b>	<b>3,323,954</b>	<b>2,647,797</b>	<b>824,352</b>	<b>151,025,735</b>
<b>K-8 Schools</b>						
Bryant-Webster	2,355,225	26,938	59,725	32,790	-	2,388,015
Centennial	2,705,522	91,726	41,053	-	100,000	2,805,522
Cole	3,283,393	111,114	38,649	-	-	3,283,393
Fairmont	2,269,118	139,679	29,788	-	100,000	2,369,118
Gilpin	1,959,278	130,506	25,920	-	-	1,959,278
Grant Ranch	3,174,104	72,815	33,020	-	-	3,174,104
Greenlee	3,088,718	129,987	47,189	-	-	3,088,718
Greenwood	3,683,660	29,745	155,185	125,389	-	3,809,049
Horace Mann	4,381,832	135,821	75,278	-	-	4,381,832
Howell	3,819,248	27,225	87,689	60,506	-	3,879,754
Moore	1,872,929	119,435	33,740	-	-	1,872,929
Park Hill	2,682,226	30,035	45,290	15,263	-	2,697,489
Place	4,353,561	68,182	76,038	7,832	-	4,361,393
Roberts	2,432,082	43,035	28,243	-	100,000	2,532,082
Slavens	2,089,884	68,508	8,751	-	-	2,089,884
Waller	3,994,660	36,000	116,620	80,584	-	4,075,244
Whittier	1,702,771	126,990	19,169	-	-	1,702,771

2008-2009 STUDENT BASED BUDGETS

Fiscal Year 2008-2009		New Money - From Completed Pension Finance				
		[Subject to Offset]			[NOT Subject to Offset]	
	[A]	[B]	[C]	[D] = [C - B]	[E]	[F] = [A + D + E]
SCHOOL NAME	Total SBB, before New Money	Total Hurdle	Total New Money, BEFORE offsets	Total New Money, AFTER offsets	Total New Money, NOT SUBJECT to offsets	Total SBB + Total New Money, after offsets
<b>K-8 Schools Total</b>	<b>49,848,211</b>	<b>1,387,741</b>	<b>921,347</b>	<b>322,364</b>	<b>300,000</b>	<b>50,470,575</b>
<b>Middle Schools</b>						
Grant	1,681,939	219,662	81,697	-	100,000	1,781,939
Hamilton	3,984,009	8,617	182,054	173,498	-	4,157,507
Henry	3,618,806	271,028	157,406	-	100,000	3,718,806
Hill	3,615,808	17,664	178,650	160,964	-	3,776,772
Kepner	4,294,218	17,570	219,472	201,915	-	4,496,133
Kunsmiller	1,919,811	155,483	90,597	-	100,000	2,019,811
Lake	3,067,019	312,496	142,460	-	100,000	3,167,019
Merrill	3,235,593	27,736	181,803	153,987	-	3,389,580
Morey	2,854,791	102,241	122,458	20,205	-	2,874,996
Noel	2,978,893	75,388	154,988	79,664	-	3,058,557
Rishel	2,329,790	16,918	117,266	100,380	-	2,430,170
Skinner	1,651,874	164,100	77,393	-	-	1,651,874
Smiley	1,905,066	419,109	82,480	-	286,528	2,191,594
<b>Middle Schools Total</b>	<b>37,137,617</b>	<b>1,808,012</b>	<b>1,788,724</b>	<b>890,613</b>	<b>686,528</b>	<b>38,714,758</b>
<b>6-12 Schools</b>						
CIS	2,435,086	266,400	136,732	-	-	2,435,086
King	5,140,914	4,974	193,818	188,778	-	5,329,692
Randolph	3,622,849	71,675	152,564	80,859	-	3,703,708
School of Arts	3,868,276	282,629	137,691	-	-	3,868,276
<b>6-12 Schools Total</b>	<b>15,067,125</b>	<b>625,678</b>	<b>620,805</b>	<b>269,637</b>	<b>-</b>	<b>15,336,762</b>
<b>High Schools</b>						
A Lincoln	7,170,885	62,176	633,809	571,696	100,000	7,842,581
East	7,876,659	-	514,345	514,345	-	8,391,004
G Washington	6,364,899	186,528	476,303	289,592	41,679	6,696,170
J F Kennedy	5,630,240	353,460	359,336	5,749	124,352	5,760,341
Manual	1,706,418	385,950	131,440	-	-	1,706,418
Montbello	6,859,444	194,596	540,342	345,819	-	7,205,263
North	4,852,742	198,144	347,349	149,359	-	5,002,101
South	5,730,473	-	483,293	483,293	-	6,213,766
T Jefferson	4,877,149	184,088	269,819	85,803	-	4,962,952
West	4,032,387	212,606	281,524	68,973	-	4,101,360
<b>High Schools Total</b>	<b>55,101,296</b>	<b>1,777,548</b>	<b>4,037,560</b>	<b>2,514,629</b>	<b>266,031</b>	<b>57,881,956</b>
<b>GRAND TOTAL</b>	<b>304,707,835</b>	<b>7,704,552</b>	<b>10,692,390</b>	<b>6,645,040</b>	<b>2,076,911</b>	<b>313,429,786</b>

**OTHER FUNDS**

## GOVERNMENT DESIGNATED PURPOSE GRANTS FUND

The Government Designated Purpose Grants Fund is used to account for federal, state, and local government grant activity including Emily Griffith Opportunity School (EGOS). Grants, fees, and a transfer provide revenues from the General Fund to EGOS for the Second Chance Program.

	<u>Supplemental</u>		<u>Proposed</u>	
	<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<b>Revenues</b>				
Projected 2008-2009 Beginning Balance	\$ (227,135)		\$ 1,054,479	
Special Revenue Fund Transfer - EGOS Second Chance	250,000		275,000	
Local Sources	14,388,835		4,318,439	
State Sources	11,049,647		9,823,179	
Federal Sources	87,985,197		76,542,382	
	<u>\$113,446,544</u>		<u>\$92,013,479</u>	
<b>Expenditures/Reserves</b>				
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
<b>LOCAL GRANTS</b>				
Crossing Guards	\$ 92,793	\$ -	\$ 78,400	-
Morey Community Center	50,521	0.10	60,326	0.10
Summer In The Parks Program	20,214	-	39,260	-
<b>STATE GRANTS</b>				
City Coordination Project	100,000	-	-	-
Colorado Need Based Grant - EGOS	-	-	175,318	-
Colorado Work Study	-	-	36,938	-
Colorado Work Study 2	36,938	-	-	-
CO Council-The Arts Mini	8,000	-	-	-
Expelled At Risk	531,682	6.75	491,705	6.00
K12 Tobacco Free & Healthy Schools	2,354	-	-	-
Read to Achieve	12,859	-	-	-
Read To Achieve Round Three	1,732,462	12.75	-	-
R&R Grant	49,779	0.73	-	-
School Habitat Grant	1,000	-	-	-
State - Gifted and Talented	675,122	2.25	618,396	1.00
State ELPA (English Language Proficiency Act)	1,709,880	8.00	1,709,880	7.60
State Vocational ED - EGOS	11,699,957	73.55	11,966,133	71.43
State Vocational ED - EGOS - Transfer to Special Revenue Fund	-	-	290,000	-
TGYS Techknow	33,585	0.20	-	-
Tony Grampsas Stepp	107,945	0.25	-	-
<b>FEDERAL GRANTS</b>				
(Fund for the Improvement of Education) Teaching American History	840,869	3.00	892,921	2.82
21st Century Community Learning	682,778	1.50	591,532	1.54
AEFL Expansion Grant	285,256	1.00	279,737	1.00
Americorp	-	-	-	-
Carl Perkins	1,293,675	2.00	1,512,123	5.75
CCCAP Recruitment Program	99,000	-	-	-
Community Development Block	228,954	-	-	-
Comprehensive School Reform Demo (CSRD)	188,699	-	-	-

**GOVERNMENT DESIGNATED PURPOSE GRANTS FUND**

	<b>Supplemental</b>		<b>Proposed</b>	
	<b>2007-2008</b>	<b>FTEs</b>	<b>2008-2009</b>	<b>FTEs</b>
Denver Consolidated Child Care Pilot	75,800	1.09	-	-
Drug and Violence Prevention Coordinators for Middle Schools	827,811	4.20	52,424	0.16
Early Reading First	1,227,624	9.40	1,150,379	9.40
Head Start	1,379,650	14.70	1,290,403	14.70
Highway Planning & Construction - Safe Routes to School	53,120	-	-	-
Indian Education - Title IX	167,749	2.39	167,749	2.30
Integrated Nutrition Program	4,500	-	-	-
Learn & Serve	26,000	0.20	26,000	-
Learn And Serve America	1,963	-	-	-
Medicaid	3,192,425	20.45	1,305,663	10.85
National Science Foundation	491,750	2.00	-	-
Parental Assistance Preschool for Parents	8,636	-	-	-
Pell Grant	381,587	-	381,587	-
Perkins Non-Traditional	-	-	20,000	-
PL 99-457 Preschool	394,270	4.30	397,773	3.80
Prevent Teach Reinforce	2,600	-	4,741	-
Reading Recovery	1,107,940	11.75	1,470,883	19.25
Safe & Drug Free / Denver Juvenile	617,561	2.80	598,000	4.45
Safe Schools/Healthy Students	82,823	1.00	-	-
School to Work Alliance Program	452,981	1.00	603,172	5.00
School Violence Prevention Program	25,000	-	40,000	0.18
Secondary Teacher Enhancement	1,786,404	10.10	928,548	9.00
SLP Recruitment & Retention	3,000	-	-	-
Strategic Planning	10,000	-	-	-
TANF	2,216,881	3.00	423,881	3.00
Teacher Incentive Fund	9,035,621	15.00	5,711,057	9.50
Technology Literacy Challenge	149,892	-	-	-
Title I	31,527,746	242.35	28,030,550	216.89
Title I - Central Programs	630,209	7.20	666,150	7.20
Title I Part D	-	-	834,869	1.00
Title I - School Improvement Grant	1,500,726	-	472,811	-
Title II Teacher Quality	6,511,475	56.70	6,729,307	47.80
Title II - B Math And Sci Partner	86,728	-	-	-
Title II, D Technology	567,000	2.00	423,705	1.00
Title III English Language Acquisition	2,260,736	4.20	2,070,896	4.20
Title V	186,139	0.10	36,894	-
Title VI - IDEA B - Main / Special Education	16,975,136	119.15	14,366,135	115.45
Title X, Education for Homeless Children and Youth	31,500	-	31,500	-
WIA Performance Incentive Grant	51,601	0.04	-	-
WIA Youth Services	315,982	1.00	35,733	1.00
Undesignated	8,593,656	-	5,000,000	-
<b>Total Budget</b>	<b>\$113,446,544</b>	<b>648.20</b>	<b>\$92,013,479</b>	<b>583.37</b>

## SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for local grant activity community schools, extended day, facility use, and enterprise activities. External support, fees, and a transfer provide revenues from the General Fund to EGOS for the Second Chance Program. Other transfers from the General Fund and 2003 Mill Levy Fund support various educational programs.

	<u>Supplemental</u>		<u>Proposed</u>	
	<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<b><u>Revenues</u></b>				
Projected 2008-2009 Beginning Balance	\$ 11,708,272		\$ 8,188,601	
General Fund Transfer-New Teacher Project	189,755		189,755	
Government Grants Fund Transfer-EGOS Second Chance	-		290,000	
General Fund Transfer-EGOS Second Chance	2,635,326		2,555,845	
General Fund Transfer-Federal E-Rate Match	600,000		600,000	
General Fund Transfer - Parent/Family Liaisons	1,383,638		-	
Interfund Transfer - Enterprise System Development	400,660		-	
General Fund Transfer - Tuition Based ECE	-		2,721,037	
2003 Mill Levy Fund Transfer - Tuition Based Kindergarten	554,917		534,093	
2003 Mill Levy Fund Transfer - Advanced Kindergarten	139,374		147,362	
Transfer from 2003 Mill Levy Fund to Montessori Program	251,120		111,217	
Other Local Sources	29,739,940		30,012,448	
	<b><u>\$47,603,002</u></b>		<b><u>\$45,350,358</u></b>	
<b><u>Expenditures/Reserves</u></b>				
	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
2007 Federal Challenge Award	\$ 1,500	-	\$ -	-
21st Century Technology Academy	13,612	-	-	-
A Dramatic Approach To Reading	7,074	-	-	-
A to Z Grant FY08	149,149	-	-	-
Adopt A School Program-Math	3,124	-	-	-
Advanced Tuition Based Kindergarten	410,697	4.50	475,682	5.00
Alternative Teacher Licensure Program	-	-	200,000	-
Articulated Avid Program	50,000	-	-	-
Aspiring Principal's	26,000	-	25,000	-
Balarat Outdoor Education Center	24,000	-	40,000	-
Beacons Project	135,444	0.72	89,739	0.40
Beaird Foundation Grant	600	-	-	-
Better Hearing For All	925	-	-	-
British Primary Interns	7,500	-	-	-
Broad Foundation	45,000	0.50	-	-
Bromwell Community Fund	130,672	1.00	125,540	1.00
Bronco Parking	1,050	-	-	-
Broncos Reading Corners	50,000	-	-	-
Bruce Randolph Communication	4,500	-	-	-
Casl Study	1,000	-	-	-
CEC Elder Care Center	117,532	2.00	-	-
CEC-Autobody Repair & Painting	1,790	-	-	-
CEC-Automechanics	6,291	-	-	-
CEC-Child Care	113,017	-	75,560	-
CEC-Restaurant Arts	11,850	-	-	-
Climbing Wall	3,800	-	-	-
CLOUT	11,352	-	-	-

## SPECIAL REVENUE FUND

	<u>Supplemental</u>		<u>Proposed</u>	
	<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
Coapp School Interventions	5,000	-	-	-
COGA	14,850	-	-	-
Colorado Refugee English FY07	94,979	0.32	-	-
Colorado Refugee English FY08	285,192	0.68	144,999	0.69
Colorado Refugee English FY09	-	-	492,002	0.69
Colorado Trust Grant	118,847	1.00	-	-
Communications Towers	280,086	-	-	-
Community Relations Staff	94,758	1.00	-	-
Community Use Of Buildings	678,376	5.00	1,085,000	5.26
CU Science Award - Science Notebook Pilot Program	2,700	-	-	-
DCIS - United Nations Model Room	50,000	-	-	-
Dell Computers	15,421	-	5,880	-
Denver ER/CM Grant	4,324	-	-	-
Denver Kids, Inc	30,267	0.30	23,913	0.25
Denver Post Press For Literacy	69,734	0.20	15,000	0.20
Denver Prep League	515,000	1.00	527,500	2.00
Denver Student Voices	4,778	-	-	-
Denver Teaching Fellows	444,809	5.00	833,710	5.00
Denver Violin Project	12,454	-	-	-
Distance Learning	430,389	4.00	98,000	-
DOTS Special Projects	346	-	-	-
DPS Foundation Grant	10,248	-	-	-
DPS Institute of Social & Mental Health	147,677	1.00	131,466	1.30
DPS Jazz Program	3,000	-	-	-
DPS Robotics	2,000	-	-	-
DPS Street Program	9,200	-	-	-
DPS Success	349,999	-	-	-
Dual Language Montessori	84,154	-	53,150	-
Early Excellence	493,142	4.50	-	-
Edith Swan Memorial Fund	3,893	-	-	-
Educating for Character Programs	56,818	-	-	-
Educational Outreach Program	1,277	-	-	-
EGOS - Assessment & Counseling	350,000	1.00	393,840	1.00
EGOS - ESL	321,945	0.58	422,454	0.67
EGOS - Second Chance	2,916,540	20.60	2,605,941	20.60
EGOS - Second Chance - Transfer to Government Grants Fund	-	-	275,000	-
EGOS Customized Training Programs	135,000	1.00	98,235	1.00
EGOS Foundation Reimbursement	45,132	1.00	25,000	-
EGOS Trust Fund	237,947	-	256,338	-
El Pomar Foundation	18,000	-	-	-
Elementary Science Kits	259,292	-	300,000	-
Emerson St Summer School	13,443	-	30,958	-
Enterprise System Development	584,954	-	-	-
E-Rate	1,207,328	-	-	-
Estart Validation Study	134,737	-	-	-
EXCEerator Schools	134,867	1.00	118,533	1.00

## SPECIAL REVENUE FUND

	<u>Supplemental</u>		<u>Proposed</u>	
	<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
Ext Day Tuition Paid Kindergarten	2,113,208	20.00	2,141,493	20.00
Extended Day Greenlee	134,165	1.00	43,539	-
Extended Learning Central Administration	124,000	1.00	133,000	1.00
Fitfun Playground Program	250,000	-	210,000	-
Florence Crittenton	28,414	-	-	-
Foreign Language Dictionaries	1,350	-	-	-
Friend Of Manual Security	12,200	-	-	-
Friends of Manual High School	25,636	0.60	-	-
Friends Of Slavens School	60,000	1.00	60,152	1.10
Gay Education Advisory Council	1,194	-	-	-
George Washington HS Dance Program	22,000	-	22,000	-
Grant Accounting	253,386	4.00	352,786	5.00
Grogan Family Fund	2,500	-	-	-
GT Screening Fee Program	24,375	-	27,000	-
Homework Club	22,977	-	26,000	-
Horace Mann Music Programs	9,077	-	-	-
Horace Mann Neighborhood Center-Mile High United Way	109,500	0.59	94,186	0.68
IEE/DCIS Grant	9,320	-	-	-
Ikon Tech Grant	29,235	-	-	-
IMA Enrichment Grant	3,500	-	-	-
Incredible Years Parent Class	2,100	-	-	-
Industrial Arts Grant	2,550	-	-	-
Intensive Day School Project	3,000	-	-	-
IT Diagnostic Grant	77,000	-	-	-
JFM Foundation Grant	143,801	1.00	132,000	0.50
Jobs By George	85,047	-	85,047	-
Jordan Fundamentals	2,500	-	-	-
Just Go For It Program	2,009	-	-	-
K-3 Library Books	1,000	-	-	-
Kaleidoscope Corner	3,000,000	22.92	3,200,000	24.92
Kaleidoscope Corner Camps	260,000	1.00	265,000	1.00
Library Book Fair-Ed Resource	25,324	-	34,390	-
Lights On After School	685,545	-	-	-
Lindamood Bell	69,950	1.31	110,163	1.50
Lowe's Community Grant	9,114	-	-	-
Lunch Bunch Early Childhood	12,000	-	16,956	-
Make It Take It Lab - Instructional Resource Center	14,412	-	14,500	-
Making Connection Parent Liaison	1,100	-	1,100	-
Manual Phase II	38,976	-	-	-
Medicaid Consortium Staff	274,806	4.15	293,784	4.65
Metlife Teacher Ambassador	5,000	-	-	-
MG Community Relations Grant	60,000	-	-	-
Mile High United Way Health Ed	18,050	0.25	18,571	0.25
Miscellaneous Donations	1,435,393	7.38	584,118	4.60
Montessori Tuition Based	1,517,223	12.50	1,292,604	12.50
Morgridge Fam. Foundation - Nursing Services	38,865	-	-	-

## SPECIAL REVENUE FUND

	<u>Supplemental</u>		<u>Proposed</u>	
	<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
NCLB - Supplemental Service Provider	361,000	1.10	431,912	1.36
New Teacher Induction/Mentoring	310,000	-	210,000	-
New Teacher Project	189,755	-	189,755	-
N-O-T (Not on Tobacco)	3,656	-	-	-
Nuggets Prep League-Merchandising	8,571	-	-	-
NW Coalition	-	-	14,580	-
Options Catering	4,100	-	-	-
Para Assistance Grant	5,022	-	-	-
Parent Liaison	4,483,638	9.00	3,900,000	21.25
Pepsi Grant	153,750	-	-	-
Performance Management / Broad	500,000	4.00	1,312,000	4.50
Performance Management / Dell	600,000	6.00	2,300,000	14.50
Philanthropic Ed. Partnership	11,407	-	-	-
Plank	2,752	-	-	-
Play It Smart	15,000	-	15,000	-
Principal Mentorship Program	140,000	-	160,000	-
Principal's Professional Development	50,000	-	126,000	-
ProComp	224,542	2.00	-	-
ProComp Transition	25,000	-	25,000	-
Quark Found & Delta Kappa Society	1,860	-	-	-
Quest Foundation Grant	500	-	-	-
Qwest E-Rate	1,845,066	-	1,845,066	-
Ramo Family Trust	5,000	-	-	-
Read To Succeed	169,745	2.50	160,742	2.50
Reading Is Fundamental	9,717	-	-	-
Reading Recovery	650,000	8.00	665,573	9.00
Refugee/Immigrant Welcome Center	15,000	-	-	-
Riverside Church Grant	5,000	-	-	-
Sale Of Curriculum	65,198	-	64,491	-
School Incidental Funds	6,875,630	-	5,000,000	-
School Incidental Funds	6,000,000	-	-	-
School Partner Donation	14,000	-	-	-
School Partner Program	122,013	-	25,000	-
Site Renovations	35,130	-	-	-
Slavens PTA	90,000	0.50	90,000	0.50
South HS Pre-Collegiate Grant	75,000	-	-	-
Special Ed Grant Joliet	5,706	-	-	-
Staff Development	48,399	0.40	26,004	0.30
Stapleton/Matthews Foundation	27,500	1.00	-	-
Strategic Planning	355,342	3.00	-	-
Student Board Of Ed (Recycling)	1,720	-	-	-
Student Emergency Loan - Casey	10,000	-	10,000	-
Student Emergency Loan - Piton	30,000	-	30,000	-
Student Services	6,874	-	5,365	-
Summer Leadership - Principals	-	-	184,000	-
Summer Scholars	323,810	-	-	-

## SPECIAL REVENUE FUND

	<u>Supplemental</u>		<u>Proposed</u>	
	<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
Superfoods	135,000	1.00	-	-
Supplemental Education Services	3,500	-	-	-
Technology Academy	10,852	-	-	-
The Alliance Project	10,000	-	10,000	-
Tony Gramscas Youth Services	39,233	-	-	-
Transportation Capital Equipment	130,000	-	197,607	-
Truancy Reduction Social Worker	35,201	-	-	-
Tuition Based ECE and Kinder	-	-	9,755,344	95.50
Tuition Billing	290,000	4.00	315,000	4.00
Venoco Grant	18,000	-	-	-
Verizon	9,878	-	9,878	-
Video Cinema Arts	3,539	-	-	-
Waters Truck	20,212	-	20,212	-
Wellness Coordinator	-	-	125,000	1.00
<b>Total Budget</b>	<b>\$47,603,002</b>	<b>179.10</b>	<b>\$45,350,358</b>	<b>278.17</b>

## SPECIAL REVENUE PROCOMP TRUST FUND

The ProComp Trust is supported by the General Fund mill levy approved by the voters in November 2005 to fund the ProComp share of teacher salaries and benefits for those teachers who have opted in. As more teachers opt in the reserves will be spent down. The taxes levied each year increase in a compounding mode by the Boulder-Denver-Greeley CPI increase.

		<b>Supplemental</b>		<b>Proposed</b>	
		<b><u>2007-2008</u></b>	<b><u>FTEs</u></b>	<b><u>2008-2009</u></b>	<b><u>FTEs</u></b>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	<b>\$43,970,083</b>		<b>\$67,580,690</b>	
Transfer from the General Fund		26,109,301		26,238,841	
Investment Earnings		4,196,417		7,155,527	
<b>Total Revenues</b>		<b>\$74,275,801</b>		<b>\$100,975,058</b>	
 <b><u>Expenditures/Reserves</u></b>					
Expenditures	ProComp share of ProComp salaries	<b>\$6,355,362</b>		<b>\$9,682,149</b>	
	Benefits	954,209		1,545,271	
	Other miscellaneous expenses	785,732		307,406	
Reserves		66,180,498		89,440,232	
<b>Total Expenditures</b>		<b>\$74,275,801</b>	<b>0.00</b>	<b>\$100,975,058</b>	<b>0.00</b>

## PUPIL ACTIVITY FUND

The Pupil Activity Fund is used to record financial transactions related to the Denver Public Schools athletic program. It is supported by revenues from gate receipts, pay-to-play fees, and a General Fund subsidy of costs not covered by revenues (via interfund transfer).

		<u>Supplemental</u>		<u>Proposed</u>	
		<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	<b>\$23,762</b>		<b>\$50,000</b>	
Gate Receipts		280,000		280,000	
Transfer from the General Fund		1,632,480		1,582,625	
Pay-to-Play Fees		240,000		240,000	
<b>Total Revenues</b>		<b>\$2,176,242</b>		<b>\$2,152,625</b>	
<b><u>Expenditures/Reserves</u></b>		<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
Expenditures	Coaches extra pay	<b>\$1,207,647</b>		<b>\$1,157,792</b>	
	FT, Hourly-athletic workers, trainers	275,896	0.50	277,923	0.50
	Contracted services	233,243		255,826	
	Equipment, supplies, travel, other - schools	459,456		461,084	
<b>Total Expenditures</b>		<b>\$2,176,242</b>	<b>0.50</b>	<b>\$2,152,625</b>	<b>0.50</b>

## BOND REDEMPTION FUND

The Bond Redemption Fund is used to finance and account for payment of principal and interest on all outstanding general obligation bonds. State law permits a mill levy sufficient to meet current year obligations and to establish a reserve. From the \$299.6 million, \$305 million, and \$310.8 million in general obligation bonds authorized to be issued by the voters in 1990, 1998 and 2003, respectively, there is \$633,326,046 in principal due as of June 30, 2008, and interest payments due through December 1, 2028, of \$349,271,866.

		<b>Supplemental</b>		<b>Proposed</b>	
		<b>2007-2008</b>	<b>FTEs</b>	<b>2008-2009</b>	<b>FTEs</b>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	<b>\$49,788,511</b>		<b>\$55,266,490</b>	
Property Taxes	Based on the annual assessed valuation, a mill levy of 5.599 mills, and projected tax collection rate	56,044,945		54,238,734	
Delinquent Taxes	Based on prior years' experience	66,318		8,905	
Interest on Delinquent Taxes	Based on prior years' experience	86,545		-	
Interest Earnings	Interest earnings on the reserve funds and the timing of the remittance and receipt of property tax revenues under the Forward Delivery Agreements; based on current interest rates	1,103,137		1,103,137	
<b>Total Revenues</b>		<b>\$107,089,456</b>		<b>\$110,617,266</b>	
<b><u>Expenditures/Reserves</u></b>		<b>Dollars</b>	<b>FTEs</b>	<b>Dollars</b>	<b>FTEs</b>
Interest on Bonds	Based on current debt service schedule	<b>\$30,940,455</b>		<b>\$38,465,734</b>	
Principal on Bonds	Based on current debt service schedule	20,785,000		14,099,445	
Transfer to the General Fund	Transfer of interest earnings to the General Fund	1,103,137		1,103,137	
Expenditures	Paying agent and custodial bank fees	22,130		22,130	
Reserves	Reserves for early redemption	54,238,734		56,926,820	
<b>Total Expenditures and Reserves</b>		<b>\$107,089,456</b>	<b>0.00</b>	<b>\$110,617,266</b>	<b>0.00</b>

## BUILDING FUND

The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, and expenditures for capital outlay for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and related equipment as authorized by the Board of Education as specified in the November 1998 and November 2003, voter approved ballot questions for issuance of \$305 million and \$310.8 million in general obligation bonds, respectively. In January 1999, \$252.9 million in general obligation bonds were issued. In December 2001, \$44.1 million in general obligation bonds were issued and the remaining \$8 million authorized in 1998 were issued in September and December 2001 in the form of Qualified Zone Academy Bonds at a nominal interest rate. In January 2004, \$310.8 million in 2003 authorized general obligation bonds were issued. The 2003 bond programs' expenditures are anticipated to be incurred through the end of calendar year 2008.

		<b>Supplemental</b>		<b>Proposed</b>	
<b><u>Revenues</u></b>		<b><u>2007-2008</u></b>	<b><u>FTEs</u></b>	<b><u>2008-2009</u></b>	<b><u>FTEs</u></b>
	Beginning Balance	\$24,889,663		\$26,701,761	
	Interest Earnings	208,670		440,003	
		<b>\$25,098,333</b>		<b>\$27,141,764</b>	
	<b>Total Revenues</b>	<b>\$25,098,333</b>		<b>\$27,141,764</b>	
<b><u>Expenditures/Reserves</u></b>					
		<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
	Expenditures	\$25,098,333	2.50	\$27,141,764	2.50
		<b>\$25,098,333</b>	<b>2.50</b>	<b>\$27,141,764</b>	<b>2.50</b>
	<b>Total Expenditures and Reserves</b>	<b>\$25,098,333</b>	<b>2.50</b>	<b>\$27,141,764</b>	<b>2.50</b>

## CAPITAL RESERVE FUND

Capital Reserve Fund - used to purchase equipment with a unit cost over \$1,000 and/or for the acquisition of property, construction of new facilities, or remodeling of existing facilities where the cost is estimated to exceed \$2,500. Revenues include contributions from the General Fund (together with that contributed to the Self-Insurance Fund total the minimum total per pupil statutory requirement), property sales, and proceeds from the issuance of certificates of participation (COPs). COPs were issued in 1996 (for the construction of Maxwell Elementary School and other capital projects), in 2000 (to renovate the Ash Grove facility). The amount of principal due as of June 30, 2008, for the 1996 COPs is \$5,595,000 and interest due through December 15, 2011, totals \$717,918. These payments are subject to annual budget appropriation, with certain District facilities subject to underlying lease-purchase agreements.

		<b>Supplemental</b>		<b>Proposed</b>	
		<b><u>2007-2008</u></b>	<b><u>FTEs</u></b>	<b><u>2008-2009</u></b>	<b><u>FTEs</u></b>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	<b>\$11,303,109</b>		<b>\$13,557,812</b>	
Charges for services	Charges to charter schools for maintenance, rent and other services	81,300		81,300	
Rentals/Leases		150,000		150,000	
Interest on Investments		50,000		50,000	
Transfer from the General Fund	Portion of per pupil requirement of the School Finance Act (remainder goes to the Self-Insurance Internal Service Fund)	16,199,058		16,617,242	
<b>Total Revenues</b>		<b><u>\$27,783,467</u></b>		<b><u>\$30,456,354</u></b>	
 <b><u>Expenditures/Reserves</u></b>		<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
Capital Projects		<b>\$9,196,207</b>	<b>56.50</b>	<b>\$14,031,437</b>	<b>71.75</b>
Vehicles		2,841,700		3,311,700	
Technology Equipment		1,309,144		682,550	
Other Equipment		435,000		545,000	
Lease-Purchases		242,325		368,122	
COP Lease	Lease payments due for the 1996 COPs	1,392,730		1,394,380	
Contingency Reserve		12,366,361		10,123,165	
<b>Total Expenditures and Reserves</b>		<b><u>\$27,783,467</u></b>	<b><u>56.50</u></b>	<b><u>\$30,456,354</u></b>	<b><u>71.75</u></b>

## FOOD SERVICES FUND

The Food Services Fund is used to record financial transactions related to food services operations at all schools and ancillary facilities. It is supported by revenues from sales, federal reimbursement on students' meals (including free and reduced), and the rest from reserves and interest income.

		<b>Supplemental</b>		<b>Proposed</b>	
		<b><u>2007-2008</u></b>	<b><u>FTEs</u></b>	<b><u>2008-2009</u></b>	<b><u>FTEs</u></b>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	<b>\$8,149,184</b>		<b>\$8,167,475</b>	
Interest on Investments	Based on projected cash flows.	278,068		183,411	
Revenue from the Sale of Food	Based on projected sales.	3,757,672		3,727,476	
Miscellaneous Revenue		16,707		35,000	
State Revenues	State matching funds based on projected lunches and breakfasts served.	390,016		455,259	
Federal Revenues	Based on projected School Lunch Program funding and commodities.	16,332,461		16,907,483	
		<b>\$28,924,108</b>		<b>\$29,476,104</b>	
<b>Total Revenues</b>		<b>\$28,924,108</b>		<b>\$29,476,104</b>	
 <b><u>Expenditures</u></b>		<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
Expenditures	Based on projected expenditures for the Food Services Fund programs.	<b>\$20,774,924</b>	<b>146.13</b>	<b>\$20,131,735</b>	<b>145.67</b>
Expenditures	Expenditure of Beginning Fund Balance for computer software and equipment, other equipment and operations.	2,770,649		2,917,137	
Retained Earnings	Working Capital to address future operating and capital needs.	5,378,535		6,427,232	
		<b>\$28,924,108</b>	<b>146.13</b>	<b>\$29,476,104</b>	<b>145.67</b>
<b>Total Expenditures and Retained Earnings</b>		<b>\$28,924,108</b>	<b>146.13</b>	<b>\$29,476,104</b>	<b>145.67</b>

## SELF-INSURANCE INTERNAL SERVICE FUND

The Self-Insurance Internal Service Fund is used for payment of worker's compensation, property, general and automobile insurance premiums and related deductibles, and other expenses. The General Fund purchases \$8.2 million of such premiums and related costs, and the remainder is from reserves carried over from prior years.

		<u>Supplemental</u>		<u>Proposed</u>	
		<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	\$ 4,545,855		\$ 4,629,013	
Risk Management Services purchased from General Fund	Portion of per pupil requirement of the School Finance Act (remainder goes to the Capital Reserve Fund) plus to meet other requirements	8,219,973		7,469,973	
<b>Total Revenues</b>		<b>\$12,765,828</b>		<b>\$12,098,986</b>	
<b><u>Expenditures/Reserves</u></b>		<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
Expenditures	Liability insurance premiums and deductibles	\$ 790,000		\$ 790,000	
Expenditures	Vehicle liability insurance premiums and deductibles	305,000		310,000	
Expenditures	Property liability insurance premiums and deductibles	1,350,000		850,000	
Expenditures	Other Insurance and Claims	1,484,700		1,488,000	
Expenditures	Worker's compensation premiums and claims expenditures	3,700,000		3,700,000	
Expenditures	Various professional services	118,000		500,000	
Expenditures	Department salaries and office expenditures.	647,080	5.00	680,029	6.00
Reserves	Anticipated balance to address claims	4,371,048		3,780,957	
<b>Total Expenditures and Reserves</b>		<b>\$12,765,828</b>	<b>5.00</b>	<b>\$12,098,986</b>	<b>6.00</b>

## WAREHOUSE/REPRODUCTION INTERNAL SERVICE FUND

The Warehouse/Reproduction Internal Service Fund is used to account for revenues and expenditures of services provided by the Warehouse and IKON/Central Copying to schools and departments throughout the District.

			<b>Supplemental</b>		<b>Proposed</b>	
			<b><u>2007-2008</u></b>	<b><u>FTEs</u></b>	<b><u>2008-2009</u></b>	<b><u>FTEs</u></b>
<b><u>Revenues</u></b>						
Beginning Balance	Projected 2008-2009 Beginning Balance		(\$28,669)		(\$125,172)	
Services Provided to Schools, Departments, etc.	Based on projected activity in the Warehouse and Reproduction.		1,601,500		1,600,000	
Miscellaneous Revenue			463,009		406,913	
<b>Total Revenues</b>			<b>\$2,035,840</b>		<b>\$1,881,741</b>	
 <b><u>Expenditures</u></b>						
Expenditures	Cost of warehouse stock, warehouse and reproduction center staff, together with supporting supplies and equipment.		<b>\$2,035,840</b>	<b>6.42</b>	<b>\$1,881,741</b>	<b>6.85</b>
<b>Total Expenditures</b>			<b>\$2,035,840</b>	<b>6.42</b>	<b>\$1,881,741</b>	<b>6.85</b>

**DEPARTMENT OF TECHNOLOGY SERVICES SERVICE BUREAU INTERNAL SERVICE FUND**

The Department of Technology Services Service Bureau provides reimbursable services to departments and schools and to the Medicaid Consortium.

		<u>Supplemental</u>		<u>Proposed</u>	
		<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	\$400,660		\$0	
Services Provided to Schools, Departments, etc.		160,000		160,000	
<b>Total Revenues</b>		<b>\$560,660</b>		<b>\$160,000</b>	
 <b><u>Expenditures</u></b>					
Expenditures	Cost related to equipment	\$160,000		\$160,000	
Interfund Transfer	Transfer to Special Revenue Fund	400,660		-	
<b>Total Expenditures</b>		<b>\$560,660</b>	<b>-</b>	<b>\$160,000</b>	<b>-</b>

**PRIVATE PURPOSE (TRUST) FUND**

Private Purpose (Trust) Fund is used to account for all activities for trust arrangements under which the principal and income benefit individuals, private organizations or other governments. The amounts held in trust for the District's retiree health benefits and life insurance claims, along with COBRA represent the largest portion of the Private Purpose Fund.

			<u>Supplemental</u>		<u>Proposed</u>	
			<u>2007-2008</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<b><u>Revenues</u></b>						
Beginning Balance	Projected 2008-2009 Beginning Balance		\$16,707,306		\$21,232,575	
Various Revenues	Based on anticipated revenues.		11,003,150		8,118,400	
<b>Total Revenues</b>			<b>\$27,710,456</b>		<b>\$29,350,975</b>	
 <b><u>Expenditures/Reserves</u></b>			<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
Expenditures	Expenditures for the Private Purpose Fund to benefit individuals, private organizations or other governments.		\$10,682,346		\$9,747,616	
Reserves	Reserves for the Private Purpose Fund to benefit individuals, private organizations or other governments.		17,028,110		19,603,359	
<b>Total Expenditures and Reserves</b>			<b>\$27,710,456</b>		<b>\$29,350,975</b>	

## GOVERNMENTAL PERMANENT FUND

The Governmental Permanent Fund is used to account for funds legally restricted to the extent that only earnings and not the principal may be used for purposes that support the District's programs (that is for the benefit of the government, its citizenry, or its component units).

		<b>Supplemental</b>		<b>Proposed</b>	
		<b><u>2007-2008</u></b>	<b><u>FTEs</u></b>	<b><u>2008-2009</u></b>	<b><u>FTEs</u></b>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	<b>\$40,184</b>		<b>\$39,572</b>	
Various Revenues	Based on anticipated revenues.	2,808		2,345	
<b>Total Revenues</b>		<b>\$42,992</b>		<b>\$41,917</b>	
 <b><u>Expenditures/Reserves</u></b>		<b><u>Dollars</u></b>	<b><u>FTEs</u></b>	<b><u>Dollars</u></b>	<b><u>FTEs</u></b>
Expenditures	Expenditures for the Governmental Permanent Fund to benefit District programs.	<b>\$35,220</b>		<b>\$34,145</b>	
Reserves	Reserves for the Governmental Permanent Fund to benefit District programs.	7,772		7,772	
<b>Total Expenditures and Reserves</b>		<b>\$42,992</b>		<b>\$41,917</b>	

## STUDENT ACTIVITY FUND

The Student Activity Fund is used as an agency fund to maintain custody of monies held in trust for school sponsored organizations and activities. Each school maintains a separate checking account for these monies.

		<b>Supplemental</b>		<b>Proposed</b>	
		<b>2007-2008</b>	<b>FTEs</b>	<b>2008-2009</b>	<b>FTEs</b>
<b><u>Revenues</u></b>					
Beginning Balance	Projected 2008-2009 Beginning Balance	<b>\$1,919,308</b>		<b>\$1,950,000</b>	
Various Revenues	Based on anticipated revenues for 2008-2009	7,000,000		6,500,000	
<b>Total Revenues</b>		<b>\$8,919,308</b>		<b>\$8,450,000</b>	
<b><u>Expenditures</u></b>					
Expenditures	Expenditures for school sponsored organizations and activities.	<b>\$7,000,000</b>		<b>\$6,500,000</b>	
Reserves	Anticipated balance for carry over into 2008-2009	1,919,308		1,950,000	
<b>Total Expenditures and Reserves</b>		<b>\$8,919,308</b>		<b>\$8,450,000</b>	

## **HISTORICAL DATA AND DEFINITIONS**

**HISTORICAL SCHOOL FINANCE ACT FUNDING AND ENROLLMENT DATA**

RECONCILIATION OF PUPIL MEMBERSHIP TO FULL-TIME-EQUIVALENT PUPIL COUNT														
Fiscal Year	CDE Status	Pupil Membership	Subtractions				Additions						FTE Pupil Count A	
			ECE	Kindergarten	Part-Time Grades 1-12	Other Adjustments	Sp Ed ECE	.5 Kinder	CPP ECE & K	RMSEL	Out-of-District Placed Students	Full-Day K		Other
2001-2002	Audited	72,437	(3,660.0)	(5,859.0)	(248.0)	(24.0)	67.5	2,929.5	956.0	306.0	729.5	391.5	-	68,026.0
2002-2003	Audited	72,617	(3,975.0)	(5,902.0)	(273.0)	(53.0)	113.5	2,951.0	1,010.5	313.0	644.0	400.0	12.5	67,858.5
2003-2004	Audited	72,489	(3,123.0)	(6,524.0)	(278.0)	(377.0)	92.0	3,262.0	826.0	321.0	601.0	-	21.5	67,310.5
2004-2005	Audited	72,901	(3,642.0)	(6,377.0)	(315.5)	-	209.5	3,190.5	826.0	322.0	592.5	-	(4.5)	67,702.5
2005-2006	Audited	73,066	(3,615.0)	(6,394.0)	(300.0)	(485.0)	106.0	3,225.0	1,219.0	323.0	497.5	-	-	67,642.5
2006-2007	Unaudited	73,371	(4,375.0)	(6,678.0)	(360.0)	-	125.0	3,339.0	1,357.5	324.0	456.0	-	3.0	67,562.5
2007-2008	Unaudited	73,866	(4,675.0)	(6,614.0)	(310.0)	-	94.5	3,282.5	1,565.5	331.5	492.5	-	24.0	68,057.5
2008-2009	Projected	74,159	(4,859.0)	(6,828.0)	(310.0)	-	94.5	3,414.0	1,318.5	331.5	-	273.0	24.0	67,617.5
2008-2009	Projected Hold Harmless Facility Students CRF										492.5			492.5
2008-2009	Projected Hold Harmless CPP-Kindergarten										207.5			207.5

RECONCILIATION OF FTE PUPIL COUNT TO SCHOOL FINANCE ACT FUNDING																
Fiscal Year	CDE Status	FTE Pupil Count A	Effect of Averaging with Prior Years B	School Finance Act Funded C=A+B	% Change	School Finance Act Base+On-Line Funding D	Base Funding Per Pupil D/C	% Change	At-Risk Pupil Count E	School Finance Act At-Risk Funding F	At-Risk Funding Per Pupil F/C	% Change	Total School Finance Act Funding G=D+F	Total Funding Per Pupil G/C	% Change	Prior Calendar Yr CPI Change
2002-2003	Audited	67,858.5	141.8	68,000.3	-0.04%	\$380,195,125	\$ 5,591.08	5.70%	41,352.4	\$43,577,001	\$ 640.84	9.14%	\$423,772,126	\$ 6,231.92	6.04%	4.70%
2003-2004	Audited	67,310.5	465.5	67,776.0	-0.33%	\$388,172,708	\$ 5,727.29	2.44%	42,573.7	\$46,216,375	\$ 681.90	6.41%	\$434,389,083	\$ 6,409.19	2.84%	1.90%
2004-2005	Audited	67,702.5	74.6	67,777.1	0.00%	\$396,325,381	\$ 5,847.48	2.10%	42,245.8	\$44,107,168	\$ 650.77	-4.57%	\$440,432,549	\$ 6,498.25	1.39%	1.10%
2005-2006	Audited	67,642.5	340.0	67,982.5	0.30%	\$401,884,112	\$ 5,911.58	1.10%	43,744.5	\$48,038,879	\$ 706.64	8.59%	\$449,922,991	\$ 6,618.22	1.85%	0.10%
2006-2007	Unaudited	67,562.5	407.0	67,969.5	-0.02%	\$414,553,662	\$ 6,099.11	3.17%	42,663.4	\$47,232,222	\$ 694.90	-1.66%	\$461,785,884	\$ 6,794.02	2.66%	2.10%
2007-2008	Unaudited	68,057.5	74.5	68,132.0	0.24%	\$434,655,182	\$ 6,379.60	4.60%	42,773.2	\$49,376,617	\$ 724.72	4.29%	\$484,031,799	\$ 7,104.32	4.57%	3.60%
2008-2009	Projected	67,617.5	16.4	67,633.9	-0.73%	\$447,285,857	\$ 6,613.34	3.66%	42,541.2	\$50,509,551	\$ 746.81	3.05%	\$497,795,408	\$ 7,360.15	3.60%	2.20%
2008-2009	Fac-CRF	492.5				\$ 292.00							\$143,810			
2008-2009	CPP-K	207.5				\$ 7,360.00							\$1,527,200			

ENROLLMENT COMPARISONS						
Fiscal Year	DPS Schools			Charter & Contract Schools Enrollment	Total Pupil Membership	
	ECE-Gr 5	Gr 6-8	Gr 9-12			
2001-2002	38,562	15,044	16,734	70,340	2,097	72,437
2002-2003	38,167	15,376	16,495	70,038	2,579	72,617
2003-2004	37,501	15,279	16,393	69,173	3,316	72,489
2004-2005	36,557	14,541	15,834	66,932	5,969	72,901
2005-2006	36,505	14,052	16,026	66,583	6,483	73,066
2006-2007	37,484	13,283	15,762	66,529	6,842	73,371
2007-2008	37,943	12,990	15,765	66,698	7,168	73,866
2008-2009	38,379	12,452	15,988	66,819	7,340	74,159

## HISTORICAL MILL LEVY AND ASSESSED VALUATION DATA

Tax Year	Collection Year	Status	Assessed Valuation	General Fund Mill Levy							Bond Redemption Levy	Total Levies
				School Finance Act	Tax Abatement Recovery	1988 Override	1998 Override	2003 Override	2005 Override	Total		
2001	2002	Actual	\$7,696,389,419	27.274	0.313	1.572	2.209	0	0	31.368	5.599	36.967
2002	2003	Actual	\$7,782,521,607	27.274	0.093	1.555	2.184	0	0	31.106	5.599	36.705
2003	2004	Actual	\$8,146,218,588	26.481	0.177	1.486	2.087	2.456	0	32.687	5.599	38.286
2004	2005	Actual	\$8,202,512,932	26.481	0.261	1.475	2.073	2.438	0	32.728	5.599	38.327
2005	2006	Actual	\$8,543,677,100	25.541	0.547	1.416	1.990	2.341	2.926	34.761	5.599	40.360
2006	2007	Actual	\$8,561,432,054	25.541	0.477	1.413	1.986	2.336	2.981	34.734	5.599	40.333
2007	2008	Actual	\$10,025,025,839	25.541	0.534	1.207	1.696	1.995	2.638	33.611	5.599	39.210
2008	2009	Projected	\$10,045,075,891	25.541	0.533	1.204	1.692	1.991	2.690	33.651	5.599	39.250

**School Finance Act Mill Levy:**

Based on C.R.S. 22-54-106, through tax year 2006, the Finance Act mill levy is the lesser of (1) the prior year levy, or (2) the levy determined by the maximum amount of School Finance Act property tax revenue growth under TABOR (which is the sum of the prior calendar year CPI percentage change plus the percentage change in the funded pupil count applied to the prior year School Finance Act property tax revenues). Beginning with the 2007 tax year, the mill levy is frozen.

**Net Tax Abatement Mill Levy:**

The Net Tax Abatements mill levy is calculated based on the recovery of net tax abatements which occurred during the prior year, as certified by the County Assessor. In June 1995, the Colorado Supreme Court ruled that this levy is not subject to any limit under TABOR as it is a recovery of property tax revenue losses resulting from taxpayers' successful appeals of their property valuations subsequent to the prior December certification of mill levies. As such, the net tax abatements can fluctuate from year to year.

**1988 Override Mill Levy:**

The 1988 Override Election mill levy is calculated by dividing the \$12,099,253 approved by the voters in November 1988 into the assessed valuation .

**1998 Override Mill Levy:**

The 1998 Override Election mill levy is calculated by dividing the \$17 million approved by the voters in November 1998 into the assessed valuation .

**2003 Override Mill Levy:**

The 2003 Override Election mill levy is calculated by dividing the \$20 million approved by the voters in November 2003 into the assessed valuation .

**2005 Override Mill Levy:**

The 2005 Override Election mill levy is calculated by dividing the \$25 million increased annually by CPI approved by the voters in November 2005 into the assessed valuation .

**Bond Redemption Fund Mill Levy:**

The Bond Redemption Fund mill levy, from which property taxes are collected to pay debt service on the outstanding general obligation bonds, was also ruled in June 1995 by the Colorado Supreme Court not be frozen at the 1992 collection levy as a result of TABOR, but can fluctuate from year to year.

## HISTORICAL SUPPLEMENTAL BUDGETS COMPARED TO PROPOSED 2008-2009

<b>ALL FUNDS</b>																	
<b>Fiscal Year</b>	<b>General Fund</b>	<b>Capital Reserve Fund</b>	<b>Building Fund</b>	<b>Bond Redemption Fund</b>	<b>Self-Insurance Fund</b>	<b>Gov't Grants Fund</b>	<b>Special Revenue Fund</b>	<b>Spec Rev ProComp Trust Fund</b>	<b>Pupil Activity Fund</b>	<b>Food Service Fund</b>	<b>Internal Service Fund</b>	<b>Student Activity Fund</b>	<b>Government Permanent Fund</b>	<b>Trust Fund</b>	<b>Total All Funds</b>	<b>Less Interfund Transfers</b>	<b>Total Net Budgets</b>
2001-2002	510,065,652	24,267,059	118,302,522	93,024,307	5,956,678	72,741,205	37,867,085	0	2,194,568	29,184,433	5,625,984	12,650,000	891,930	6,180,630	918,952,053	(23,260,849)	895,691,204
2002-2003	530,491,481	43,312,661	40,600,717	105,507,072	5,670,867	78,085,108	33,717,725	0	2,392,321	31,639,021	5,729,156	12,650,000	49,570	9,033,250	898,878,949	(25,943,452)	872,935,497
2003-2004	549,804,470	35,199,022	331,362,786	114,483,104	6,523,992	79,138,741	37,317,311	0	2,226,721	30,100,931	5,002,819	12,589,686	39,841	9,022,223	1,212,811,647	(22,636,089)	1,190,175,558
2004-2005	652,217,264	24,219,852	267,499,255	254,319,291	7,185,852	88,687,473	37,131,438	0	2,343,124	30,299,085	4,091,767	8,699,143	40,318	8,314,050	1,385,047,912	(25,342,735)	1,359,705,177
2005-2006	690,245,251	24,075,873	128,937,287	261,220,456	8,275,807	92,368,554	37,461,469	24,243,732	2,293,040	30,291,522	3,474,399	8,697,305	41,850	20,927,059	1,332,553,604	(22,734,925)	1,309,818,679
2006-2007	709,594,925	27,238,605	49,418,449	103,034,338	10,276,779	105,868,304	37,001,147	47,883,800	2,132,782	30,104,575	3,341,234	8,698,275	64,428	26,115,541	1,160,773,182	(51,456,590)	1,109,316,592
2007-2008	1,495,322,378	27,783,467	25,098,333	107,089,456	12,765,828	113,446,544	47,603,002	74,275,801	2,176,242	28,924,108	2,596,500	8,919,308	42,992	27,710,456	1,973,754,415	(51,454,535)	1,922,299,880
2008-2009	667,154,252	30,787,094	27,141,764	110,617,266	12,848,986	92,013,479	45,751,018	100,975,058	2,152,625	29,476,104	2,442,401	8,450,000	41,917	29,350,975	1,159,202,939	(54,691,719)	1,104,511,220

<b>GENERAL FUND</b>							
<b>Fiscal Year</b>	<b>General Operating Fund</b>	<b>One-Time Lease Financing</b>	<b>Amend 23</b>	<b>1998 Mill Levy</b>	<b>2003 Mill Levy</b>	<b>2005 Mill Levy</b>	<b>Total General Fund</b>
2001-2002	480,453,909	0	7,749,378	21,862,365	0	0	510,065,652
2002-2003	505,244,811	0	5,244,999	20,001,671	0	0	530,491,481
2003-2004	511,430,405	0	462,689	18,530,071	19,381,305	0	549,804,470
2004-2005	514,920,410	85,404,878	674,350	17,565,741	33,651,885	0	652,217,264
2005-2006	606,573,310	0	669,571	18,230,161	40,689,006	24,083,203	690,245,251
2006-2007	620,144,425	0	1,033,134	19,898,104	43,144,030	25,375,232	709,594,925
2007-2008	1,403,633,708	0	1,057,016	21,735,929	42,720,972	26,174,753	1,495,322,378
2008-2009	578,151,774	0	1,057,016	21,230,179	40,410,014	26,305,269	667,154,252

## DEFINITIONS OF TYPES OF EXPENDITURES

- **Salaries/Benefits** – gross salaries for full-time and part-time employees plus the District’s payment of pension contributions & PCOPs, benefit allowances, unemployment and worker’s compensation claims, social security and Medicare taxes, accrued sick leave upon retirement, and contributions to post-retiree health and life insurance
- **Purchased Services** – independent contractor services and other services contracted out or purchased by the District; e.g., tax collection fees, water and sewer fees, tuition payments, property and liability insurance, and payments to charter and contract schools
- **Supplies** – consumable materials, such as textbooks, paper and office supplies, custodial supplies, maintenance parts, fuel for vehicles, electricity, natural gas and the like
- **Property** – amounts paid for acquisition and construction of fixed assets, land and real property
- **Interfunds/Indirect/Other** – transfers between funds (e.g., General Fund to Capital Reserve Fund); indirect cost reimbursements from the Colorado Preschool Program and federal grants to the General Fund; and other expenses such as registration fees
- **Debt** – annual principal and interest payments on outstanding general obligation bonds and capital certificates of participation
- **Reserves** – reserves held for bond redemption, food service operations, capital programs, TABOR compliance, contingencies, trust and mill levy designated purposes

## DISTRICT FUND DEFINITIONS

**Fifteen individual funds (General Funds includes 4 sub-funds)** – State budget law; self-balancing

- **General Operating Fund** – sub-fund of the General Fund that is used for general operations.
- **1998 Mill Levy Override Fund** – sub-fund of the General Fund; November 1998 voter-approved mill levy override for student literacy, computers in schools and deferred building maintenance
- **2003 Mill Levy Override Fund** - sub-fund of the General Fund; November 2003 voter-approved mill levy override for arts/music teachers in all elementary schools, textbooks, repairs and maintenance, all-day kindergarten and early education, improve high school graduation rates, and improve academic achievement in under-performing schools
- **2005 Mill Levy Override Fund** – sub-fund of the General Fund; receipt and transfer of November 2005 voter-approved mill levy override property taxes to the Special Revenue ProComp Trust Fund
- **Government Designated Purpose Grants** - local, state + federal grants + EGOS
- **Special Revenue** - non-government grants, tuition-based + fee-based programs, federal e-rate and local enterprise activities
- **Special Revenue ProComp Trust Fund** –receipt of voter-approved taxes from the 2005 Mill Levy Override Fund, its investment, and its expenditure for the professional compensation system for teachers
- **Pupil Activity** - high school athletics; gate receipts + pay-to-play + GF support
- **Bond Redemption** - separate mill levy for general obligation bond (GOB) debt
- **Building** - GOB proceeds + earnings for capital projects (ballot question)
- **Capital Reserve** - 1996 COP lease payments, vehicle + large equipment acquisition, equipment + building maintenance, and DURA funded schools
- **Food Services** - student breakfast + lunch programs funded by federal government + food sales

## DISTRICT FUND DEFINITIONS

- **Self-Insurance** - property + liability insurance + worker's comp premiums + claims within deductibles and risk management services – purchased by other District funds
- **Warehouse/Reproduction Internal Service** - class max + digi-pro services purchased by schools + departments
- **DoTS Service Bureau Internal Service** - reimbursable enterprise activities
- **Private Purpose (Trust)** - funds not for DPS; benefit individuals or other organizations (COBRA, retiree health and life subsidies, DCTA & Paraprofessionals education trusts)
- **Government Permanent** - endowed funds; restricted use of earnings
- **Student Activity** - school sponsored activities (student clubs, etc.)