

## **II. One Budget: Six Views**

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**The Japanese painter Hiroshige is famous for his series of paintings, Thirty-Six Views of Mt. Fuji.**

**In this binder we are offering Six Views of a Budget.**

**Please remember,  
*it's all the same mountain.***

**Each of our constituents has a valid point of view. Like Hiroshige's patrons, they simply want to see the budget from their own backyard.**

**Responding to that wish and organizing a district budget in these different perspectives is becoming standard in education, as it has been for some time in business.**

**As in the previous binder, please give us your perspective.**

**Thank you.**

**Sometimes less is more.**

**As the title states, in this view of the budget we are looking only for a summary, a quick reference. In essence, a snapshot of our financials. An idea of where the district is heading and what its financial condition might be.**

**GFOA  
Recommended  
Feature**

**As we know, it doesn't give every detail, but it isn't intended to do that.**

**Following you will find examples of different formats. None of them are perfect, although some are more helpful than others.**

**Please select the one you find the most helpful and write a few notes about any ideas you may have.**

**Thank you.**

**The entire budget on one page.**

**Some districts show more.**

**Some show less.**

GFOA  
Recommended  
Feature

**Please let us know  
which format you like  
and what you want to see.**

**But it has to fit on *one* page.**

**Thank you.**

# ***Choose Your Favorite***

## **ONE PAGE BUDGET SUMMARY:**

- ☐ Boston Public Schools
- ☐ Chicago Public Schools
- ☐ Los Angeles Unified School District
- ☐ Wichita Public Schools

GFOA  
Recommended  
Feature

**Observations:**

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# **ONE PAGE BUDGET SUMMARY**

**BOSTON  
PUBLIC SCHOOLS**

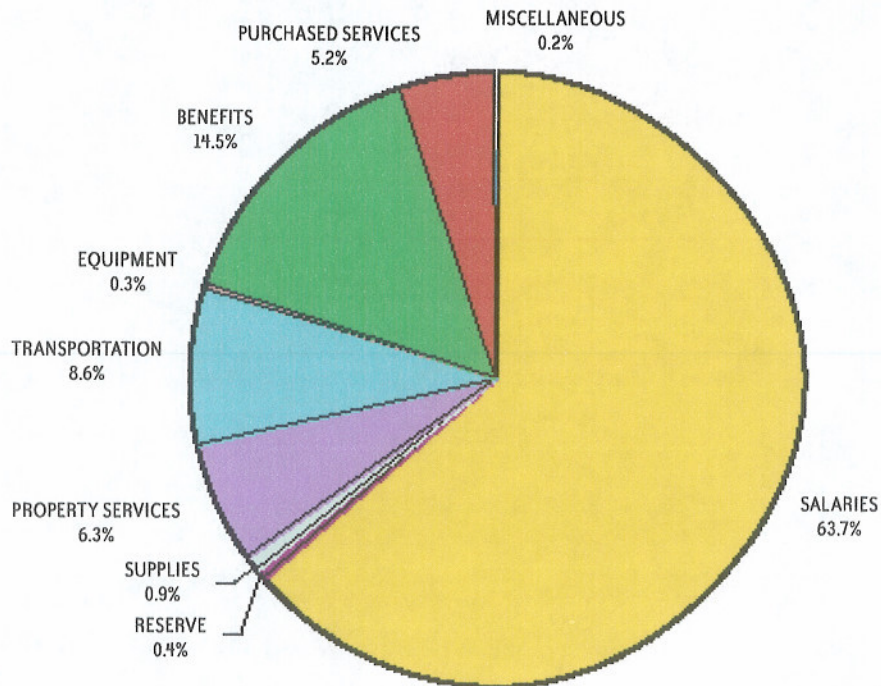
### FY2007 Account Code Budget (General Fund)

The Account Code Budget is a traditional "line item" expense budget presentation.

	FY2006	FY2007	VAR	%
SALARIES	\$466,840,918	\$467,928,785	\$1,087,867	0.2%
RESERVE	\$1,938,633	\$2,580,362	\$641,729	33.1%
SUPPLIES	\$6,355,918	\$6,550,943	\$195,025	3.1%
PROPERTY SERVICES	\$38,826,364	\$46,568,593	\$7,742,229	19.9%
TRANSPORTATION	\$60,676,451	\$62,866,905	\$2,190,454	3.6%
EQUIPMENT	\$1,933,055	\$1,968,532	\$35,477	1.8%
BENEFITS	\$95,961,562	\$106,277,996	\$10,316,434	10.8%
PURCHASED SERVICES	\$38,413,626	\$38,015,831	\$(397,795)	-1.0%
MISCELLANEOUS	\$1,736,603	\$1,742,053	\$5,450	0.3%
<b>TOTAL</b>	<b>\$712,683,130</b>	<b>\$734,500,000</b>	<b>\$21,816,870</b>	<b>3.1%</b>

### WHAT THIS BUDGET ACCOMPLISHES

### FY07 Account Code Budget (General Fund)



# **ONE PAGE BUDGET SUMMARY**

**CHICAGO  
PUBLIC SCHOOLS**

**Chicago Public Schools**  
**Chicago Board of Education**

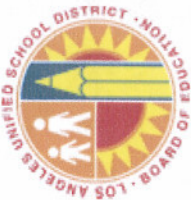
**ESTIMATED COMBINED BALANCE SHEET: GOVERNMENTAL FUNDS**  
**June 30, 2006**

(Millions of Dollars)

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL Memorandum Only
<b>CURRENT ASSETS:</b>					
Cash and Investments	\$ 697.3	\$ 49.7	\$ -	\$ -	\$ 747.0
Cash and Investments in Escrow	5.3	-	560.8	304.6	870.7
Cash and Investment in School Accounts	28.7	-	-	-	28.7
Property Taxes Receivables	698.3	228.5	-	25.6	952.4
Replacement Taxes Receivables	27.3	-	-	-	27.3
State, Federal, & Other Receivables	357.7	145.1	-	-	502.8
Due from Other Funds	121.5	26.9	-	-	148.4
Other Assets	7.3	-	-	-	7.3
<b>Total Assets</b>	<b>\$1,943.4</b>	<b>\$450.2</b>	<b>\$560.8</b>	<b>\$330.2</b>	<b>\$3,284.6</b>
<b>CURRENT LIABILITIES:</b>					
Accounts Payable	197.6	21.7	43.4	-	262.7
Accrued Payroll & Benefits	442.3	83.9	-	-	526.2
Amount Held for Student Activities	28.7	-	-	-	28.7
Deferred Property Taxes	698.3	228.5	-	25.6	952.4
Other Deferred Revenue	189.5	12.0	-	-	201.5
Due to Other Funds	22.4	4.5	121.5	-	148.4
<b>Total Liabilities</b>	<b>\$1,578.8</b>	<b>\$350.6</b>	<b>\$164.9</b>	<b>\$25.6</b>	<b>\$2,119.9</b>
<b>FUND BALANCE:</b>					
Reserved for Encumbrances & Other	\$ 71.2	\$ 69.6	\$ 129.6	\$ -	\$ 270.4
Reserved for Debt Service	-	-	-	304.6	304.6
Reserved for Specific Purposes	-	30.0	266.4	-	296.4
Designated for Operating Capital	218.4	-	-	-	218.4
Unreserved Fund Balance	75.0	-	-	-	75.0
<b>Total Fund Balance</b>	<b>\$364.6</b>	<b>\$99.6</b>	<b>\$396.0</b>	<b>\$304.6</b>	<b>\$1,164.8</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$1,943.4</b>	<b>\$450.2</b>	<b>\$560.9</b>	<b>\$330.2</b>	<b>\$3,284.7</b>

# **ONE PAGE BUDGET SUMMARY**

**Los Angeles  
Unified School District**



# Review of the Fund and District Defined Program Organization of the Budget

## Distribution of Estimated Expenditures, 2006-07 (Dollars in Millions)

**LAUSD**  
Estimated  
Expenditures  
**\$11,197.8**

Row  
Totals

Row A	General Fund R,SFP	Adult Ed. Fund R,SFP	Child Dev. Fund R,SFP	Cafeteria Fund	Deferred Maint. Fund	Capital Funds	Fiduciary Funds	Intrnl Svcs Funds	Debt Svc. Funds
All Funds	\$6,993.9M	\$219.5M	\$137.3M	\$256.5M	\$16.7M	\$2,164.0M	\$.1M	\$950.4M	\$459.3M
	<b>\$11,197.8</b>								

Row B  
Dist.  
Defined  
Pgms  
**\$6,993.9**

General Program	Special Educ.	Options Program	Reserves	Hourly Int/Rmdtn	After School Pgm	TIIG	Regional Occ Ctrs	Cmpstry & Biling. Educ.	Interfund Transfers	Repair/Genl Maint
\$3,950.9M	\$1,318.1M	\$71.5M	\$1.8M	\$72.8M	\$84.1	\$536.9M	\$78.0M	\$657.3M	\$11.0M	\$211.6M

Row C  
SFP  
**\$1,254.6**

Specialty Funded	Specialty Funded	Specialty Funded	Specialty Funded	Specialty Funded	Specialty Funded	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program
\$467.5M	\$20.8M	\$71.5M	\$1.8M	\$72.8M	\$103.9M	\$536.9M	\$72.9M	\$657.3M	\$11.0M	\$211.6M

Row D  
GFRP  
**\$5,739.4**

Regular Program	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program	Regular Program
\$3,443.1M	\$1,297.3M	\$71.5M	\$1.8M	\$72.8M	\$20.4M	\$536.9M	\$72.9M	\$657.3M	\$11.0M	\$211.6M

Note: Not adjusted for interfund transfers. Amounts may not add to totals due to rounding.

# **ONE PAGE BUDGET SUMMARY**

**WICHITA  
PUBLIC SCHOOLS**

# 2007-2008 ADOPTED BUDGET SUMMARY

Total Revenue, Transfers In and Other Sources				
	ACTUALS 2006 - 2007	ADOPTED 2007 - 2008	Dollar Change	% of Total
<b>General Fund</b>	309,762,763	296,418,142	(13,344,622)	54.29%
Deferred Maintenance	2,935,295	2,960,000	24,705	0.54%
<b>Total:</b>	<b>312,698,058</b>	<b>299,378,142</b>	<b>(13,319,917)</b>	<b>54.83%</b>
<b>Special Revenue Funds</b>				
Adult Education	6,564,595	6,488,493	(76,102)	1.19%
Campus Catering	9,265,273	9,494,231	228,957	1.74%
Child Development	7,629,162	7,340,090	(289,072)	1.34%
<b>Total:</b>	<b>23,459,030</b>	<b>23,322,814</b>	<b>(136,217)</b>	<b>4.27%</b>
<b>Special Reserve</b>				
RCA	13,563,471	6,219,958	(7,343,513)	1.14%
Capital Projects	1,337,111	1,717,500	380,389	0.31%
<b>Total:</b>	<b>14,900,582</b>	<b>7,937,458</b>	<b>(6,963,124)</b>	<b>1.45%</b>
<b>Capital Facilities</b>				
Developer Fees	7,993,196	7,428,000	(565,196)	1.36%
<b>Total:</b>	<b>47,463,633</b>	<b>63,774,818</b>	<b>16,311,185</b>	<b>11.68%</b>
<b>State School Fac Program</b>				
<b>Local Building Fund</b>				
Fed Renov Prog	28	0	(28)	0.00%
BF 2001A	0	0	0	0.00%
Redev Projects	187,593	169,000	(18,593)	0.03%
COP	9,589,326	38,394,002	28,804,677	7.03%
BF 2004A	971,763	18,962,806	17,991,042	3.47%
BF 2004B	0	0	0	0.00%
BF 2004C	1,786,607	2,500,000	713,393	0.46%
<b>Total:</b>	<b>12,535,317</b>	<b>60,025,808</b>	<b>47,490,491</b>	<b>10.99%</b>
<b>Bond Interest &amp; Redemption Fund</b>				
	37,726,020	37,652,000	(74,020)	6.90%
<b>Self Insurance Fund</b>				
	0	46,456,673	46,456,673	8.51%
<b>Grand Total</b>	<b>456,775,836</b>	<b>545,975,711</b>	<b>89,199,875</b>	<b>100.00%</b>
<b>All District Funds:</b>				
CART Charter	12,565,618	10,227,272	(2,338,346)	1.87%
JPA-CVSS	1,421,882	73,100	(1,348,782)	0.01%

Total Expenses, Transfers Out and Other Uses				
	ACTUALS 2006 - 2007	ADOPTED 2007 - 2008	Dollar Change	% of Total
<b>General Fund</b>	304,777,727	304,737,209	(40,519)	48.28%
Deferred Maintenance	3,551,756	4,773,420	1,221,664	0.76%
<b>Total:</b>	<b>308,329,483</b>	<b>309,510,629</b>	<b>1,181,145</b>	<b>49.04%</b>
<b>Special Revenue Funds</b>				
Adult Education	6,653,308	6,500,368	(152,941)	2.30%
Campus Catering	9,242,616	9,477,310	234,694	1.50%
Child Development	7,481,120	7,340,090	(141,030)	1.16%
<b>Total:</b>	<b>23,377,044</b>	<b>23,317,768</b>	<b>(59,277)</b>	<b>3.69%</b>
<b>Special Reserve</b>				
RCA	1,572,860	9,525,911	7,953,052	505.64%
Capital Projects	4,453,269	4,787,658	334,389	7.51%
<b>Total:</b>	<b>6,026,129</b>	<b>14,313,569</b>	<b>8,287,441</b>	<b>137.53%</b>
<b>Capital Facilities</b>				
Developer Fees	9,593,545	22,879,533	13,285,988	138.49%
<b>Total:</b>	<b>84,985,677</b>	<b>86,006,162</b>	<b>1,020,485</b>	<b>1.20%</b>
<b>State School Fac Program</b>				
<b>Local Building Fund</b>				
Fed Renov Prog	1,001	0	(1,001)	-100.00%
BF 2001A	200	0	(200)	-100.00%
Redev Projects	10,139	57,050	46,911	462.68%
COP	9,258,665	38,362,458	29,103,792	314.34%
BF 2004A	41,992,996	21,405,798	(20,587,198)	-49.03%
BF 2004B	0	0	0	0.00%
BF 2004C	554,073	40,496,315	39,942,242	0.00%
<b>Total:</b>	<b>51,817,074</b>	<b>100,321,621</b>	<b>48,504,546</b>	<b>93.61%</b>
<b>Bond Interest &amp; Redemption Fund</b>				
	28,197,403	28,341,870	144,467	0.51%
<b>Self Insurance Fund</b>				
	0	46,456,673	46,456,673	100.00%
<b>Grand Total</b>	<b>512,326,354</b>	<b>631,147,822</b>	<b>118,821,468</b>	<b>23.19%</b>
<b>All District Funds:</b>				
CART Charter	12,669,333	10,769,698	(1,899,635)	-14.99%
JPA-CVSS	14,777,143	181,109	(14,596,034)	-98.77%

**The assumptions and priorities of a budget set the stage in a narrative format, explaining at least in part those internal and external factors that have driven the decisions presented in the budget proposal.**

**However, that message can come in different forms. In some districts it stands alone. In one example given here, that information is shared in a letter from the Chief Financial Officer and the Budget Director.**

**Please share your observations. This is a standard financial device, but it's an important one.**

**Thank you.**

# ***Choose Your Favorite***

## **BUDGET** **ASSUMPTIONS & PRIORITIES:**

- ☐ Boulder Valley School District
- ☐ Charlotte Mecklenburg Schools
- ☐ Detroit Public Schools
- ☐ Los Angeles Unified School District
- ☐ Wichita Public Schools

*GFOA  
Recommended  
Feature*

**Observations:**

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**BUDGET**  
**ASSUMPTIONS & PRIORITIES:**

**BOULDER VALLEY  
SCHOOL DISTRICT**

**General Operating Fund – Beginning Balance Assumptions:**

1. Budgeted beginning fund balances for the General Operating Fund include significant amounts of dollars that are restricted for designated purposes in the budgeted fiscal year. In fiscal year 2006-07, the **restricted beginning fund balance** includes the reserves necessary for contracts, dental claims, debt service and warehouse inventory. The TABOR Emergency Reserve and unused 2005-06 contingency reserve are also part of the restricted beginning balance.
2. The portion of the beginning fund balance that is not restricted is available for use at the discretion of the Board of Education. In this fiscal year 2006-07 budget, the unaudited beginning **unrestricted fund balance** for the General Operating Fund is \$7,294,029. At this time, all available beginning fund balance has been allocated.

	<b>Audited Actual 2003-04</b>	<b>Audited Actual 2004-05</b>	<b>Unaudited Actual 2005-06</b>	<b>Revised Budget 2006-07</b>
Restricted	\$ 15,779,870	\$ 16,423,412	\$ 1,071,602	\$ 1,423,155
TABOR Reserve	5,246,622	5,299,298	5,595,624	5,472,760
Contingency Reserve	3,411,506	3,568,551	3,730,416	5,472,760
Other Restricted Reserves <sup>3</sup>	-	472,973	1,337,064	1,418,098
Unrestricted	(2,143,152)	4,331,963	5,817,301	7,294,029
<b>Total Budget Basis Beginning Fund Balance<sup>1</sup></b>	<b>\$ 22,294,846</b>	<b>\$ 30,096,197</b>	<b>\$ 17,552,007</b>	<b>\$ 21,080,802</b>
Summer Salary Accrual <sup>2</sup>	(16,978,199)	(16,978,199)	-	-
<b>Total GAAP Fund Balance</b>	<b>\$ 5,737,145</b>	<b>\$ 13,117,998</b>	<b>\$ 17,552,007</b>	<b>\$ 21,080,802</b>

<sup>1</sup> Beginning in 2005-06, budget and actual fund balances are presented on a GAAP Basis, where the Budget Basis Fund Balance equals the GAAP Basis Fund Balance.

<sup>2</sup> The Summer Salary Accrual adjustment to the Beginning Fund Balance was eliminated with the passage of Board Policy DB, requiring a GAAP basis budget.

<sup>3</sup> Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve, Dental Claim Reserve, Health Insurance Self Funding Reserve, and Multi-year Contract Reserves.

**General Operating Fund – Revenue Assumptions:**

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

The School Finance Act funding for Boulder Valley of \$6,315 per funded pupil includes a 3.1% increase to the base per pupil revenue (PPR). The increase to base funding state-wide is inflation (2.1%) plus one percent as required by Amendment 23. Each year, the legislature sets the base funding for every school district in the state. The School Finance Act outlines a formula that includes various factors to determine the funding to provide an equitable education experience in each Colorado school district. Additional funding is added to the base according to the formula. The per pupil operating revenue (PPOR) of \$3,036 is the per pupil revenue less the combined \$279 per pupil funding allocated to the Capital Reserve Fund and Risk Management Fund.

The School Finance Act total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2006-07, total enrollment, including preschool, is projected to be 28,169. The October 2006 funded pupil count is projected to be 26,917.5. Preschool and kindergarten students are funded at 0.5 FTE. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education.

Estimated revenue from the School Finance Act is based on the projected funded pupil count of 26,917.5 times the per pupil funding of \$6,315, or \$169,984,013. Of this sum, \$7,509,983 (\$279 X 26,917.5) is allocated to the Capital Reserve and Risk Management Funds. Charter schools not in BVSD buildings directly receive a portion of the capital funding.

**Local Revenues:**

3. **Property taxes** are the largest source of revenue for the District. This tax is levied on all the taxable property within the District for the functions of the General Operating Fund. This tax levy is separate from the taxes levied by the District for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the District will receive \$136,533,358 in local property taxes for funding operations in 2006-07.

School Finance Act Total Program Funding	\$ 169,984,013
Minus: State Finance Act Funding <sup>1</sup>	(57,832,041)
Equalized Specific Ownership Tax <sup>1</sup>	(8,281,082)
School Finance Act Local Property Tax Amount	\$ 103,870,890
Plus: 1991 1998, and 2002 Override Elections	32,662,468
<b>TOTAL ESTIMATED GENERAL FUND TAX LEVY <sup>2</sup></b>	<b>\$ 136,533,358</b>

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

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



4. **Specific ownership Taxes** are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the School Finance Act along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Specific ownership taxes have been affected by the stagnant economy over the past five years.
5. **Interest income** is budgeted to be \$500,000 in 2006-07. Interest rates continue to increase and improve this revenue stream; however the total amount received continues to remain lower than past years.

### State Revenues:

6. **State Equalization** from the School Finance Act represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2006-07 is \$57,382,041 and together with equalized specific ownership and local property taxes comprises Total Program funding, as defined by the School Finance Act.
7. **Other State Revenues** are provided in the School Finance Act to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include student transportation as well as special education, vocational education and English language proficiency programs. In 2006-07, the **Vocational Education** categorical reimbursement is projected to increase by a minimal 0.5%. The **Special Education** state funding was increased significantly in 2005-06 with funding provided by the recently passed Referendum C, however the reimbursement is projected to drop in 2006-07 by 1.3% as compared to 2005-06 actual collections. The **Transportation** categorical reimbursement is expected to grow by 10.4% based largely on the increasing costs associated with transportation. The **English Language Proficiency Act (ELPA)** amount is projected to decrease by 4.3%, as 2005-06 anticipated collections were slightly more than budgeted. **Talented and Gifted (TAG)** state funding is estimated to be the same amount as budgeted in 2005-06, however a decline of 20.5% from actual collections due to a one-time reimbursement in 2005-06, also from Referendum C dollars.

### State Categorical Reimbursement Revenue:

	Audited Actual 2003-04	Audited Actual 2004-05	Unaudited Actual 2005-06	Revised Budget 2006-07
Vocational Education	\$ 740,919	\$ 863,334	\$ 745,959	\$ 750,000
Special Education	3,562,820	3,580,231	4,382,998	4,324,051
Transportation	1,666,126	1,817,823	1,812,163	1,999,991
ELPA	88,975	75,355	88,847	85,000
Talented & Gifted	196,318	194,093	241,162	191,678
<b>TOTAL</b>	<b>\$ 6,255,158</b>	<b>\$ 6,530,836</b>	<b>\$ 7,271,129</b>	<b>\$ 7,350,720</b>

**General Operating Fund – Expenditure Assumptions:**

Expenditure projections for the continuation of current programs and services are built upon the established base budgets and 2005-06 estimated actual expenditures except as noted in the 2006-07 Budget Adjustment Plan and described below. District revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and kindergarten through second grades in high needs schools; literacy programs; socio-economic de-stratification programs in selected schools; technology support and utilities.

**8. Employee Salaries:**

Salary projections for 2006-07 contain an additional \$7.7 million in compensation for all employee groups paid from the General Operating Fund, including service employees (custodians and maintenance workers), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists and social workers), paraeducators, other instructional support staff (tutors and computer/media technicians), building administrators (principals and assistant principals), central administrators and professional/technical employees.

Further detail of individual staffing changes is included in the 2006-07 Budget Adjustment Plan in the Introduction section as well as the schedules in the Staffing Summaries section.

**9. Employee Benefits:**

The annual 0.5% increase in the District paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$700,000. This increase will grow to 0.9% in the 2007-08 fiscal year. A restructuring of plan benefits for the 2006-07 fiscal year resulted in an increased District expense for health insurance premiums of approximately \$1.7 million. Any regular employee working twenty or more scheduled hours per week (0.5 FTE) is eligible for District paid benefits of long term disability, health, dental, and life insurance, and a matching contribution to a flex medical account. A detailed schedule of the District paid portions of employee benefits can be found in the Budget Fact Sheet in Appendix A of this document. Any wages paid have 12.79% for Medicare, PERA and Long Term Disability applied. Medical benefits are approximately \$3,900 to \$4,675 per covered employee, depending on the plan selected.

**10. Purchased Services, Supplies and Materials, Capital Outlay, Other:**

Revised budgets for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, with adjustments as identified in the budget adjustment plan on pages 18 to 22. Significant increases are seen in the areas of software contracts and utilities. The fee charged to BVSD by the Boulder, Gilpin and Broomfield County Treasurers' office for the collection of property taxes is equal to one quarter of one percent (0.25%), and is estimated at \$417,000. The state share portion of the SFA funding is not subject to this fee. The instructional supplies and materials minimum requirement legislated by the state is \$172 per pupil, an increase of 3.1% over 2005-06. This budget contains expenditures of \$236.35 per pupil.

**General Operating Fund – Reserve and Transfer Assumptions:****11. Reserves:**

The contingency reserve is 3.0% of General Operating Fund expenditures. The emergency reserve is 3.0% of General Operating Fund expenditures to comply with TABOR. The use of the emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Revised Adopted Budget also reserves \$464,000 for multi year contract obligations, \$722,264 for a debt service final payment, \$389,834 for warehouse inventory and \$4,100,000 to establish a self-funded health insurance plan beginning in 2007-08.

**12. Transfers:**

The total amount of the Capital Reserve and Risk Management transfer is \$8,921,266. This amount is the \$279 per student minimum amount required by state law and a one-time transfer to the Capital Reserve Fund, and is allocated as follows: Risk Management Fund – \$3,262,242; Capital Reserve Fund – \$3,975,618; Charter Allocation for Capital Funds – \$272,123. An additional one-time transfer of \$1,411,283 was recorded to the Capital Reserve Fund for capital projects. The total amount is less than the 2005-06 transfer because the 2006-07 one-time transfer to the Capital Reserve Fund is less than the one-time transfer in 2005-06.

The Colorado Preschool and Kindergarten Fund transfer has grown by the 3.1% increase in School Finance Act funding and 50 additional students (25 FTE) allocated by the Colorado Department of Education.

The Technology Fund transfer is increased by inflation (2.1%) for a total of \$2,552,500.

The transfer to the Transportation Fund is decreased by \$1,375,416 to \$2,645,840 reflecting additional revenues from the Transportation Mill Levy recorded within the Transportation Fund.

An internal service fund has been created to account for the District's self-funded employee dental insurance program. The \$344,468 transfer included in the June adopted budget reflected a portion of the estimated beginning balance of the General Operating Fund that was an actuarial computation of claims that have been incurred but not reported to the District. This has been revised as an adjustment was made in the 2005-06 year end audit, eliminating the need to transfer this amount in the 2006-07 fiscal year.

Costs for five charter schools, Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School and Justice High School, are included in the Charter School Fund. Each individual charter school develops their own revenue and expenditure budgets, which are based on contracts negotiated with the District. The 2006-07 estimated transfer has increased \$1,629,452 over the 2005-06 unaudited actuals. This increase is largely a result of projected enrollment growth of 151.5 student FTE, but also includes the 3.1% increase in School Finance Act funding. The payment for services contracted with the District for 2006-07 is projected to increase \$1,274,279, also reflecting the growth in charter students as well as increasing District costs. These services include Special Education, Information Technology, Business Services and District General Administration. A one-time transfer from the Charter Fund of \$740,429 is also recorded.

The Athletics Fund transfer is increased by 3.1%, reflecting the additional School Finance Act funding and a one time transfer of \$267,044 to fund a three year contract for two athletic trainers. The total Athletics Fund transfer is \$1,943,417.

The total transfer from the Community Schools Fund is \$758,750, reflecting the base transfer of \$533,750 and a one-time transfer to the General Operating Fund of \$225,000 for information technology infrastructure needs.

**BUDGET**  
**ASSUMPTIONS & PRIORITIES**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

THE CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**KEY BUDGET HIGHLIGHTS: PROPOSED OPERATING BUDGET**

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The Superintendent's 2007-2008 Proposed Budget Recommendation is **aligned with the Board of Education's Vision, Mission, Core Beliefs and Commitments, and its Theory of Action**, a strategic framework for school and district reform that calls for putting more resources – and accountability – closer to the school and the classroom in exchange for greater freedom and flexibility.

The proposed budget was developed with three clear goals in mind: 1) **aligning resources with the new strategic plan**, CMS Goals 2010: Educating Students to Compete Locally, Nationally and Internationally; 2) **using existing resources to pay for any new programs or initiatives** required by the strategic plan; and 3) **limiting any request for new funding** to the dollars required to educate 5,231 more students, open new schools and sustain operations at current service levels.

**Proposed Budget**

The proposed 2007-2008 operating budget for CMS is nearly \$1.163 billion, up from \$1.051 billion in 2006-2007. Local taxpayers fund approximately one-third of CMS' annual operating budget. The rest comes from state and federal sources. The proposed operating budget for 2007-2008 represents a 10.6 percent increase over last year.

**County Appropriation**

The Superintendent recommends that the Board of Education ask the Board of County Commissioners for \$346,534,208 in local dollars, an increase of 9.6 percent or approximately \$30.4 million over 2006-2007.

**Personnel Costs, Growth Drive Increases**

Personnel costs comprise 84 percent of CMS' total operating budget; **Salary and benefit increases** – including a **14 percent increase in employer-paid health insurance costs** – account for **\$12.3 million or 40.5%** of the additional \$30.4 million CMS is requesting this year in additional local funding.

Paying for **higher utility costs** (\$1.2 million), supporting **increased charter school enrollment** (\$2.4 million), **replacing state funding** for disadvantaged students (\$1.5 million) and **replacing federal funding** for magnet school support (\$307,146) make-up the majority of the costs required to sustain current service levels to our schools.

CMS expects to welcome more than **5,200 new students** next fall – or the equivalent of an entire school district for much of the country. CMS will also add **708,219 square feet of facility space**, including two new schools – Elon Park at Flat Branch Elementary and Mallard Creek High School. Managing explosive growth and the opening of new schools will cost more than \$9.6 million.

As a result, CMS also expects the **number of employees to grow** from 17,003 to over 17,600, with an associated increase in compensation and benefits.

**Strategic Plan Drives New Initiatives**

CMS Goals 2010 is the driving **force behind this year's proposed budget**, which includes \$17.5 million in strategic plan-focused initiatives.

For example, more than \$8.7 million in the proposed budget will support the **creation of six learning communities and the Achievement Zone**, and the **reorganization of the academic services** division.

## **KEY BUDGET HIGHLIGHTS: PROPOSED OPERATING BUDGET**

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The **addition of Eight-PLUS programs** to better support struggling students as they transition from middle to high school will cost \$1.8 million, while **expanded English as a Second Language (ESL) services, inclusive practices for students with disabilities, and advanced studies for college prep students** will cost \$1.3 million.

Other major initiatives in the proposed budget include the **K-3 class size reduction** to reduce the class size in elementary FOCUS and **plans to recruit, develop and retain strong teachers and principals.**

### **Redirections Fund Strategic Plan Initiatives**

CMS is **redirecting \$17.5 million in existing resources** to pay for the strategic plan initiatives.

These cuts have been difficult, and have included **central office reductions** (\$6.5 million), primarily in Education Services and School Administration, a one-time savings in **consumable textbook materials** (\$1.7 million) as a result of a new textbook adoption, **elimination of the instructional excellence department** (\$1.5 million), and **changes in the formula for allocating assistant principals to elementary schools** to bring CMS more in line with the state funding formula and other NC districts (\$1.7 million), among others.

This means CMS has **redirected more than \$135 million in operating funds** since 2002-03 to pay for growth in student enrollment, new schools, sustaining operations at current service levels and new initiatives.

The proposed budget also represents the **smallest increase in local funding CMS has sought** during the past three years despite record anticipated growth in student enrollment and the launch of a new strategic plan.

## **FACTORS INCREASING THE OPERATING BUDGET**

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The 2007-2008 Operating Budget for CMS must increase significantly to accommodate the impact of increasing costs to sustain current operations, enrollment growth and opening new schools. Key factors contributing to higher operating costs for 2007-08 include salary and benefit increases, inflation and market conditions that drive up utility and insurance costs, charter school enrollment growth, the replacement of the state Disadvantaged Student Supplemental funding, resources required to address enrollment growth and the operational costs associated with opening new facilities. These increases total \$99,682,777 from all funding sources and do not include the expansion or introduction of any new initiatives.

### ***Employee Salary and Benefits***

It is anticipated that the state will provide a 5% average salary increase for licensed staff and a 2.5% increase and 2.5% one time bonus for all non-licensed staff. The state legislature determines the salary increase for all state paid employees and provides the necessary funding in accordance with the increase approved. However, funding must be secured to provide an equivalent increase for our locally funded positions, as well as the impact on the local supplement cost for the state-funded positions. As part of a key strategy for recruiting and retaining effective staff, a comprehensive compensation study will be conducted by an outside firm. Funding has been identified in the proposed budget to launch the first phase of a multi-year plan to implement the salary recommendations made in the study.

Skyrocketing health care costs continue to drive the cost of employee benefits up at an alarming rate. In 2005-06 the employer-paid portion of the state health insurance rate increased 12% from \$3,432 to \$3,854 annually effective on Oct. 1, 2005. In 2007-08 it is anticipated that the employer paid premium for health insurance will increase to \$4,394 annually which represents a 14% increase. In addition, the employer portion of the district's dental insurance rate is expected to increase approximately 6%, from \$231 to \$245 annually, and the employer portion of the state retirement contribution is expected to jump from 7.14% to 7.91%.

The total cost of the increase in salary and benefits is \$52.2 million including \$14.6 million in additional county funding.

### ***Program Continuation***

Certain increases are necessary in the budget in order to maintain the current service level or to cover inflationary increases. For example, increasing costs to operate and maintain a vehicle – particularly fuel costs – prompted a proposed increase in the mileage reimbursement rate from 40.5 cents to the IRS standard rate of 48.5 cents per mile. Increasing facility rental costs to hold graduation ceremonies are also included.

Charter school enrollment is expected to increase by nearly 1,029 students in Mecklenburg County based on the current state projection of enrollment for 2007-08. This is in addition to CMS' projected student enrollment increase of 5,231 students. An increase in funding is included to accommodate this charter student growth based on the current year per pupil amount paid to charter schools from the county funding received.

Inflation and market conditions in areas such as utilities and insurance contributed significantly to the operating budget increase for 2007-08. Utility costs for natural gas, electricity and water have increased overall by more than 5%, while insurance premiums are expected to rise by 5%.

## **FACTORS INCREASING THE OPERATING BUDGET**

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As our reliance on technology continues to grow, so does the need for additional personnel to support the computers. Three additional workstation engineers have been added to provide the technical support and service which lowers our engineer to computer ratio slightly to 1:1,379.

The Transportation department service demands are also increasing, thus funding is included to hire five technicians to provide top-class, safe service and adequate maintenance.

Funding is included to replace the DSSF state funding previously used to implement the weighted student staffing formula. New guidance from the state requires that those funds be used for high school reform, so local funding is needed to continue our current staffing model. Similarly, the magnet program administration costs are being slated for local funding since the magnet grant is scheduled to expire on June 30.

Program continuation items as outlined above total \$13.2 million, including \$6.1 million in county funding.

### ***Enrollment Increases***

A primary driving force behind the operating budget's continuing growth is the unyielding growth in student enrollment. Enrollment growth impacts most aspects of the operating budget including instructional staff and school-based support positions, transportation costs (additional buses, drivers, mechanics), more instructional materials (textbooks and supplies), and furniture and equipment for the new students.

Student enrollment is projected to increase by approximately 5,231 students in 2007-08, which represents a 4% increase in our student population. Various instructional and support positions were needed to maintain our current staffing formulas and to staff classrooms to accommodate this expected growth. As noted above, non-personnel resources were also needed and are included in the budget. Funding for many of the positions came from state resources, with local funding required to fund the local supplement pay for those state paid teachers. Additionally, the state provides a small per-student allocation for supplies and textbooks, but local funding is necessary to supplement the cost in most areas.

Undesignated Fund Balance dollars were appropriated to purchase 33 new buses to accommodate the new students. The state provides replacement buses for local education agencies in NC, but the district must buy additions to the bus fleet. The cost of the new buses is \$2.6 million.

Enrollment growth also drives the need for additional capital investment in both new and expanded school facilities, which increases operating costs when new square footage is added. Those specific cost increases are discussed more fully below.

Second only to salary and benefit increases, growth in student enrollment is the most significant factor increasing operating costs. In 2007-08 the total budget increase related to student population growth is \$27.3 million, including \$4.8 million in county funding.

## **FACTORS INCREASING THE OPERATING BUDGET**

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### ***New Schools***

As noted above, enrollment growth requires new and expanded facilities. One elementary and one high school are scheduled to open in August 2007. Additional school based positions were needed at each of these new facilities to provide leadership, instruction and support services. Most of these positions were merely the result of a new facility, such as the principal, assistant principals, clerical and custodial staff. Nevertheless, some instructional staff positions were added because student assignment did not result in class sizes that match perfectly with the student/ teacher ratio used for position allocations. In addition, three new elementary schools are scheduled to open in August 2008. Additionally, two new elementary schools are being discussed as possibly opening in August 2008. The budget includes funding for extended employment for key positions needed for planning, teacher recruitment, master course scheduling, etc. to ensure a smooth opening of the schools next year.

Other operating costs also increase as the result of opening the new facilities. Funding for various technology needs (not covered by bond funds) to open new facilities such as telephone service (lines and installation) and associated systems support, data network (WAN) connectivity, hardware repair and maintenance of critical systems, data connectivity and video conferencing is needed.

The most significant operating cost increase resulting from the opening of new and renovated school facilities is in the maintenance area. In order to properly maintain the additional square footage, funds were needed to cover staffing, utilities, contracted services, supplies and equipment. This increase is based on a cost of \$4.12 per square foot. This cost is slightly higher per square foot than in the prior year because of the expected market increase in utility costs and projected salary increases.

The final factor that increases the operating budget when a new facility is opened is the athletics program at the school. In order to provide safe and competitive interscholastic athletic programs at the new high school, funds are needed for coaching stipends, game officials, supplies and other services.

New and expanded facilities added in 2006-07 drove operating costs up \$7.0 million, including \$4.8 million in county funding.

### ***Program Expansion and New Initiatives***

The factors described above necessitated an increase in the operating budget to sustain current service levels and provide resources for the expected enrollment growth. We have introduced a number of new initiatives aligned with our Strategic Plan 2010. The costs for these new initiatives are approximately \$22.4 million, including \$17.5 million in county funding. However, the county budget request does not include these new program costs because we have redirected current funding to pay for them. These new initiatives and the source of the redirected funds are fully explained in the 2007-2008 Program Changes under the Proposed County Appropriation section.

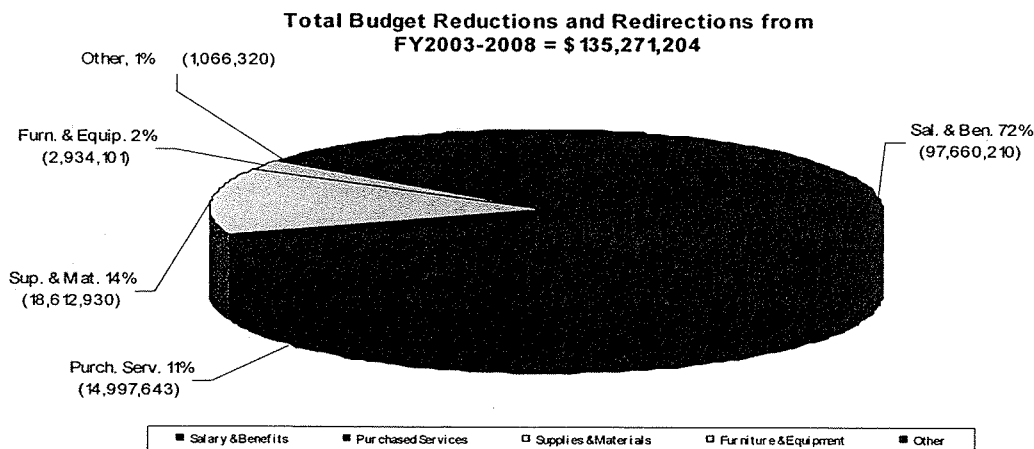
## THE CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

# REDIRECTION OF RESOURCES

As a part of Charlotte Mecklenburg Schools continuous effort to remain fiscally responsible and cost effective, the Proposed Budget for 2007-08 includes \$17,519,850 in reductions and redirections of resources from within the current county funded budget. These resources are being used to offset the costs associated with the program expansions and new initiatives for 2007-08. These reductions and redirections are the result of program and service evaluations (\$5.4 million) as well as other cuts from Central Office (\$6.4 million) and system wide realignments (\$5.7 million). In 2002-03, CMS developed a new initiative referred to as the "Sunset Clause". Through this initiative, all programs and services are evaluated on a three-year rotating cycle. After each program is reviewed and evaluated, recommendations regarding the future of the program or service are made. Recommendations can include reduction, expansion, elimination or maintaining status quo depending on the effectiveness of the program or service. In addition, each year all areas have been asked to drill down to the expenditure level to see how they could use their resources more effectively to accomplish the goals of their department. The alignment of resources to specific CMS Strategic Plan 2010 objectives assists in scrutinizing each item in the budget based on its relevance to the overall strategic plan and goals of the district. These processes and other continuous improvement efforts result in a more efficient operation.

More details on the redirections and reductions can be found in the Proposed County Appropriation section. More reductions are likely to be required at the state level once the state legislature has approved a state budget for 2007-08. However, due to the uncertainty of the nature or the amount of the cuts that may be necessary, state reductions are not included in the Proposed Budget.

This year's total of \$17.5 million in reductions and redirections is on top of \$117.7 million in savings, reductions and redirections over the last four years from both state and county sources for a total of \$135.2 million. Since 2002-03, more than \$110 million has been redirected within the county funded portion of the budget to offset the budget increases needed for growth, new schools, sustaining operations at current service levels and the new initiatives. Although all reductions ultimately impact the school level, there has been a focused effort to try to minimize the impact of the reductions on the classroom and our students.



**BUDGET**  
**ASSUMPTIONS & PRIORITIES**

**DETROIT  
PUBLIC SCHOOLS**

**FY 08 NOTES AND ASSUMPTIONS:**

1. The continuation of non-union management concessions amounting to approximately \$4.5 million.
2. Labor contract negotiations will provide concessions amounting to approximately \$30.1 million.
3. DFT will receive 3 days (concession given in 2006) back in 2008, amounting to \$9.9 million.
4. All eligible employees will receive a step and lane increase amounting to \$18.6 million.
5. Per pupil allowance will remain \$7,469.
6. School Staffing will be consistent with Bargaining Units Allocation Formulas. Projected reductions due to declining student enrollment are approximately 611 positions. The 2007-2008 Budget is balanced with the assumption that these positions will be removed from the PeopleSoft system.
7. Class size requirements are maintained.
8. No adverse Legislative changes.
9. The retirement percentage for the 2007-2008 fiscal year is approximately 16.72%, representing a decrease of 1.02%.
10. The preliminary average fringe benefit rate for positions is estimated at 43%, inclusive of the 16.72% above.
11. Central Office was reduced by 24 positions, amounting to \$2,052,300.
12. All central office/departments discretionary allocations were reduced by 50% excluding purchased services which were reduced by 10%.
13. A total of \$2,388,996 in revenue has been projected from the sales and leases of properties owned by the District:
  - Lease - \$999,000
  - Sales - \$1,389,996

**FY 08 NOTES AND ASSUMPTIONS:**

*(continued)*

14. Decrease in utility cost due to the closure of 34 schools, an approximate savings of \$2 million.
15. Enrollment projections are based on an anticipated loss of 5,000 students resulting in a reduction in revenue of \$37 million.
16. Sec. 29, the declining enrollment grant, will yield \$8.1 million.
17. Sec. 31a is expected to decrease per pupil due to declining enrollment. The net effect may be a 6-8% decline in 31a funding.
18. Sec. 32d MSRP will remain at \$3,300 per student.
19. Mini Grants (Sec. 34A for K-3 math and reading also Sec. 35 middle schools math and science enhancement) will continue.
20. Sec. 51a and Sec. 51c (special education) will be maintained at the current level.
21. Sec. 99c for middle school math programs will continue at \$54 per pupil resulting in \$1,036,314 in revenue.
22. Sec. 107 provides more funds for Adult Education with little effect to the District.
23. The district will be closing 34 buildings for 2008 (projected savings \$10.8 million) and between 3 and 10 for each of the next three fiscal years. Any savings in FY 2008 will be offset by expenses incurred due to the closing.
24. Overtime for the District will be restricted to the budgeted amount.
25. Building and Program Closures:  
  
(See next page)

**BUDGET**  
**ASSUMPTIONS & PRIORITIES**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**

**A Message from Chief Financial Officer Charles Burbridge and  
Budget Director Roger Rasmussen**

The 2006-07 Final Budget establishes the Superintendent's recommended resource allocations and spending priorities for the coming fiscal year, based on data available as of August 2006. The Final Budget, upon adoption, will replace the Provisional Budget as the District's financial operating plan for the 2006-07 fiscal year.

This message describes the District's financial condition, based on 2005-06 ending balances and 2006-07 revenue and expenditure assumptions. The Governor signed the 2006-07 State Budget Act on June 30, 2006, which enables the District to utilize the State's official spending plan as the basis for most revenue projections.

The District has 27 Funds, of which five are Operating Funds, 13 are Capital Projects Funds, three are Debt Service Funds, three are Internal Service (Self-Insurance) Funds, and three are Fiduciary Funds. All Funds in the 2006-07 Final Budget are balanced.

The General Fund, the District's largest fund, covers the operating costs of the District's K-12 program. The Final Budget anticipates the following levels of 2006-07 General Fund revenues expenditures (including Regular Program and Specially Funded; amounts in millions of dollars):

	General Fund Amounts
Beginning Balances	\$ 434.5
Income	7,106.8
Total Sources	\$ 7,541.3
Estimated Expenditures	\$ 6,994.0
Designated Balances	547.3
Total Uses	\$ 7,541.3
NET SURPLUS/(DEFICIT)	\$ -

**ELEMENTS OF THE 2006-07 FINAL BUDGET**

**The State's improving economy has had a dramatic impact on K-12 funding, but much of the new money is onetime in nature and limited to specific uses.** The State budget reflects the out-of-court settlement of the *California Teachers Association and O'Connell v. Schwarzenegger* lawsuit, which was intended to provide to public education its "fair share" of increased 2004-05 and 2005-06 State revenues that were initially withheld by the Governor. The strength of California's economy allowed the Governor to provide \$757 more in ongoing 2006-07 K-12 education funding, \$2.3 billion in onetime 2006-07 funding, and \$2.9 billion in onetime funding to be spread over future years, beginning in 2007-08.

However, while State revenues are substantially greater in 2006-07, the Governor and Legislature have earmarked most of the increase for restricted programs, and for programs funded on a onetime basis. While 2006-07 will be a better year for public education, the categorical nature of most new money limits the District's ability to make optimal use of the increased funds.

**Ongoing unrestricted income has increased, but much of the increase was anticipated in the Provisional Budget.** The State Budget maintains the 5.92% cost of living adjustment (COLA) recommended in the Governor's May Revision to his initial 2006-07 budget proposal, and eliminates the revenue limit deficit factor. It provides an additional \$50 million, for a total of \$350 million statewide, for revenue limit equalization, increasing District discretionary funding by \$4.7 million.

Based on these factors, the 2006-07 base revenue limit, the District's largest single funding source, will be \$5540.48 per unit of Average Daily Attendance (ADA):

	Amount
2005-06 Base Revenue Limit Per ADA	\$ 5,179.66
2006-07 Cost of Living Adjustment (COLA)	308.00
2006-07 Revenue Limit Deficit (eliminated)	0.00
2006-07 Equalization	52.82
2006-07 Base Revenue Limit	\$ 5,540.48

The State Budget eliminates all but \$30 million of the \$164 million proposed in May for 2006-07 mandated cost reimbursements, which results in a \$14.7 million decrease to District funding. This is a State Constitutional requirement that has been unfunded in recent State Budget Acts.

Overall, then, the State Budget results in a net \$10 million reduction to the District's ongoing, unrestricted revenues as compared to the Provisional Budget adopted in June. Even this decrease may be optimistic, since mandate claims are often substantially reduced, or even completely disallowed, through the State audit process. The District has budgeted \$6.3 million in revenues from this source.

Because much of the new discretionary money was anticipated by the District and utilized in its long-term projections, the impact of the new funds is substantially less than might be anticipated. Further, ongoing, unrestricted sources must cover cost increases in areas such as step and column movement of employees along the salary schedules, fuel, utilities, contractual requirements, new school openings, inflation, and any new initiatives. The new revenues do not allow the District to fully fund its priorities.

**District enrollment will decline in 2006-07.** District enrollment, which peaked at 746,831 in 2002-03, is expected to decline by 14,629 in 2006-07 to 712,488. The anticipated decline is comprised of two components: a decrease of 20,386 in regular District schools, partially offset by an increase of 5,757 in fiscally independent charter schools. The reasons for the continuing enrollment decline are complex, but include a long-term decline in births and the high cost of southern California housing, which may be causing families to relocate to more affordable areas.

Because of the District's declining enrollment, it is entitled to receive revenue limit funding based on 2005-06 ADA. Declining enrollment affects both revenue and expenditures, but not equally. For 2006-07, staff projects that lost revenues from declining enrollment will exceed savings from the enrollment loss by some \$71 million. Also negatively affected will be other ADA-based revenue sources, such as special education and California State Lottery.

**Funding for reimbursement of prior years' mandated costs has increased, but is less certain than other sources.** The State Budget provides \$927 million statewide for reimbursement of districts' prior year mandated costs. However, the District budget reflects only \$52.6 million of mandated cost revenues, because mandated cost reimbursements are subject to audit, and substantial disallowances are common for districts statewide.

**Ongoing restricted funds have increased.** The State Budget increases ongoing, categorical funding sources by approximately \$350 million statewide, primarily through increases to the Economic Impact Aid Program. Most other ongoing, restricted programs in the State Budget are continued from the May Revise. Among these are: \$200 million for grade 7-12 academic counselors; \$105 million for an Arts and Music Block Grant; \$100 million for instructional materials, school and classroom library materials, and educational technology; \$40 million for physical education teacher recruitment grants; and \$30 million for English learner supplemental materials. \$426 million for voter-approved Proposition 49 After School Programs is also included in the 2006-07 State Budget.

**Onetime restricted funds are also increased.** The largest single new statewide categorical program is a \$534 million, onetime State Discretionary Block Grant (reduced from the \$1 billion proposed in the Governor's May Revision), of which 75% will flow directly to schools, 25% to districts. An additional \$500 million is placed in a onetime block grant for arts, music, and physical education. Revenue and expenditure estimates are included in the Final Budget for each of these programs.

**Federal education funding is virtually unchanged from 2005-06.** The Title I, Part A budget, which provides approximately \$400 million annually to the District, is reduced by 2.46% in 2006-07; funding for the Individuals with Disabilities Education Act (IDEA) is decreased slightly; most other federal programs are either unchanged or decreased from 2005-06. Reductions in the federal budget will negatively impact some of our most at-risk students.

**The 2006-07 General Fund beginning balance reflects the ending balances of the 2005-06 fiscal year.** When the District closed its 2005-06 fiscal year accounting records, staff identified General Fund ending balances totaling \$434.5 million. The 2005-06 ending balance becomes the beginning balance for the 2006-07 fiscal year.

Much of the ending balance is committed to specific purposes. \$67.6 million represents the Reserve for Economic Uncertainties, and \$285.8 million is restricted by statute or District policy. There is also an \$81.1 million undesignated ending balance.

Maintaining an adequate ending balance is required by the District's Budget and Finance Policy (see Appendix to this document) and is of crucial importance to the District's credit rating, which impacts the interest rate we must pay on debt instruments such as Certificates of Participation. Bond rating agencies have recommended that the District maintain at least a 5% ending balance in order to avoid a downward credit rating adjustment.

**The budget assumes continuation of most 2005-06 programs plus approved changes for 2006-07.** The Final Budget reflects expenditure requirements for the coming fiscal year based on Board actions through August 22, 2006. It makes no assumptions regarding compensation increases for which negotiations have not yet been completed. It includes \$25.5 million in combined onetime and ongoing funds for the opening of new schools during 2006-07, and \$40.2 million in decreased costs resulting from declining enrollment (as compared to \$74.4 million in reduced revenue). The budget fully funds the statutory 1% Reserve for Economic Uncertainties and the required 3% for routine maintenance.

**The budget displays estimated 2006-07 ending balances.** For each Fund and General Fund District Defined Program (DDP), the budget includes an "Authorized" column, reflecting the amounts available for expenditure, and an "Estimated" column, reflecting staff's estimate of expenditures for the coming fiscal year. The difference between the two columns is the amount included as the Reserve for Anticipated Ending Balance. Calculating an ending balance allows the budget to more accurately reflect anticipated expenditure levels, to comply with LACOE's budgeting standards, and to estimate whether the District will achieve the desired 5%+ ending balance, while enabling staff to recommend revisions to areas in which historical expenditure patterns differ from budgeted amounts.

**The budget includes additional funding for high priority needs.** The 2006-07 Final Budget allocates additional general purpose resources to provide enhanced support in the following areas (amounts shown below reflect only increases of more than \$1 million in the areas discussed):

- **Secondary Instruction.** \$16 million in additional onetime funding is provided for instructional and operational assistance for 17 priority high schools, with \$12 million additional for capital improvements. \$3.5 million is set aside for professional development in secondary English Language Arts and Mathematics programs. \$2.4 million is added for secondary history/social studies and mathematics professional development.
- **School Safety.** \$6 million is provided to increase District-funded campus aides from three to eight hours per day and to provide a campus aide for each new secondary school.
- **Textbooks.** \$8.8 million in onetime funding is provided to meet increased textbook needs at all grade levels resulting from *Williams* requirements. An additional \$8.1 million is provided for elementary science textbooks.

**The Budget includes significant nonroutine capital expenditures that will impact the current and future years' budgets.**

- **New Schools.** The 2006-07 budget includes funding for the opening of 12 new schools. Among the impacts are expected to be the following:
  - The modern, less crowded learning environment of new schools should result in improved services to students. School attendance may increase, leading to improved student achievement.
  - Maintenance costs at new schools should be lower than at older schools. However, the District's overall maintenance needs continue to far exceed the amount available for this purpose.
  - Transportation costs should decrease as more students attend their neighborhood schools.
- **New Computer Systems.** The budget includes funding to continue development and implementation of the ISIS (Integrated Student Information System) and BTS (Budget Tools for Schools) systems. Among the impacts are expected to be the following:
  - **ISIS:** Service to students should improve due to improved access to information.
  - **BTS:** Schools will have an integrated financial system which results in more efficient services to schools. Schools will have easier access to budget and payroll information.

**Short Term Fiscal Issues:**

- **Collective Bargaining.** As noted above, the District has not yet completed negotiations with any bargaining unit for 2006-07, and 2005-06 negotiations continue. Negotiations are continuing at this time. State law mandates that the District calculate the ongoing cost of all collective bargaining agreements and demonstrate to LACOE that it can absorb those costs and still maintain a positive ending balance for the budget year and two subsequent years.
- **Textbook Needs.** Recent social studies and science textbook adoptions have been funded, but the demand exceeds the funds currently allocated. The District is seeking additional funding through the legislative process at the State level, and is implementing a textbook inventory system to ensure that available textbooks are distributed to schools on the basis of need.

**Long Term Fiscal Issues:**

- **Future funding depends on the strength of the economy.** Sources have projected a statewide budget deficit of \$3 to \$5 billion for 2007-08 and 2008-09. If the State cannot balance its books through increased revenue, budget reductions may be necessary, including reductions to K-12 education reductions. The District makes every effort to

budget conservatively, including maintaining a sufficient ending balance, in order to avoid the potentially harsh effects of any financial downturn. The State-mandated 1% Reserve for Economic Uncertainties is fully funded in the budget for this purpose.

- California's education funding continues to lag. Despite the fact that California's cost of living is higher than that for most states, California spends hundreds of dollars per pupil below the national average for K-12 education, and thousands less than the highest spending states. This results largely from State initiative Proposition 13, adopted in 1978, which constitutionally limits property tax revenues (see Appendix D to this document). California school districts have very limited ability to increase their general purpose revenue base, but can levy parcel taxes with 2/3 voter approval. Generally, the District responds to the limited funding level by controlling and prioritizing expenditures.
- Some State categorical programs are underfunded. The K-3 class-size reduction is underfunded and for this District will require an estimated \$80 million in General Program support (known as "encroachment") in 2006-07. The special education program is annually underfunded by an amount in excess of a half-billion dollars. The District would call upon both the State and federal governments to more accurately calculate the costs of proposed new programs, and to fully fund both existing and new programs. In the Final Budget, the District recognizes the importance of meeting special education mandates and reducing class size in primary grades, and has allocated the funds necessary for this purpose. We continue emphasizing through the legislative process our belief that fully funding existing State programs should take priority over creating new categorical programs that may exacerbate the situation as it now exists.
- Schools could better serve the needs of students with more flexibility in the use of State revenues. The State Budget maintains the flexibility of the block grants initially funded in 2005-06, as well as the categorical mega-item flexibility that districts have utilized for many years. However, new categorical programs are intended only for the uses designated by the Governor and the Legislature. In future State budgets, the District would prefer to see a higher percentage of funds provided with at least the same level of flexibility seen in the "flexible four" block grants, and we have attempted, through the District's legislative delegation, to encourage the State Legislature to maximize flexibility in the State Budget and in educational legislation.
- The District must work to resolve issues around its health benefits program for retirees.
- Some costs are increasing faster than the revenues intended to cover them. Health and medical benefit costs continue to outstrip the COLA, and the cost of textbooks continues to increase. These and other cost areas will continue to affect the District budget in 2006-07 and thereafter. As noted above, the District is required to maintain a balanced budget, including all employee salaries and benefits, for the budget year and two years into the future. Staff recognizes that salary and benefit increases must be provided responsibly and in accordance with the State's budgeting requirements. We are seeking additional textbook funding, both within existing General Fund resources and through the flexible use of categorical resources.

- *Year-Round Schools*. The District continues its effort to build new schools, with the aim of returning every child to a single-track, traditional calendar. State Year-Round School Incentive funds will gradually decline as more schools become single-track. Bond measures passed by the District over the past decade are providing a major portion of the funding for this effort.
- *Small Learning Communities*. The District is committed to increasing the number of students served in smaller schools, but cost implications of this instructional design must be recognized and reflected in the District's long-term financial plans. Staff will bring this information to the Superintendent and the Board as it becomes available.

***The District continues to improve the budget document and the budgeting process.***

- *Distribution of costs to schools*. Many school services, including costs of bus drivers, police officers, nurses, utilities, textbooks, etc. are budgeted and controlled centrally. Because of the complexity involved in allocating such costs to individual schools, the Final Budget does not fully compute this allocation by type of school. It is our intention to improve this process in the future, so that costs by school type may be made more complete and accurate.
- *Distribution of employee benefits*. Calculation of employee benefits by individual often yields different results than calculation of benefits for the District as a whole. The magnitude of the difference calls attention to the need to more adequately reconcile the two estimates.
- *"School" vs. "nonschool" data*. In analyzing costs, staff makes many assumptions regarding which expenditures should be considered "school" costs and which are "nonschool." We will continue our efforts to clarify our understanding and reporting of these costs.

***Conclusion***. The Final Budget is balanced, and at this time we can also project positive fund balances through 2008-09. However, many challenges remain, both at the State level and within the District itself. New initiatives, changing priorities and the collective bargaining process will need to be addressed. We must, as always, remain attuned to the District's instructional goals, and to the need to utilize our scarce available dollars to support those goals. It will be our aim, as the District's budget process moves forward, to provide the Board and the Superintendent the information necessary to enhance that process.

Sincerely,  
Charles Burbridge  
Chief Financial Officer

Roger Rasmussen  
Budget Director

**BUDGET**  
**ASSUMPTIONS & PRIORITIES**

**WICHITA**  
**PUBLIC SCHOOLS**

## Introductory Section

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### Kansas Statutory Requirements:

Kansas statutes limit the Supplemental General fund budget to 30 percent of the General fund budget. The legal maximum budget for the adopted General fund budget for the year ended June 30, 2006 was \$274,109,415. The adopted General fund budget for 2006-07 is \$299,374,592.

Kansas statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication, the hearing may be held and the governing body may amend the budget at that time.

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Management may amend the amount of a specific object or purpose appropriation without obtaining authorization from the Board of Education providing the amendments or transfers do not create a total budgeted expenditure amount for a specific fund in excess of the amount originally adopted by the Board of Education.

A legal operating budget is not required for the Internal Service funds, the Agency funds, and the following Special Revenue and Debt Service funds:

Contingency Reserve fund	Athletic Activity fund
Music Rental fund	Textbooks Rental fund
Student Material Revolving fund	JTPA fund
Title I fund	Title II fund
Title III fund	Title IV fund
Title V fund	Title VII fund
Title X fund	Bond Capital Projects
Supplemental grants – local	Supplemental grants – state/federal

Controls over spending in the above non-budgeted funds, that are not subject to legal budget requirements, are maintained by the review process established by management.

### **2006-07 BUDGET HIGHLIGHTS**

Here is a summary of issues affecting the 2006-07 budget:

- General fund base state aid for 2006-07 was increased by \$59 per student providing the district with \$4 million in additional unrestricted funds. These additional unrestricted funds will cover increased labor, fuel, insurance, and utility costs.
- The legislature also increased restricted funds for at-risk by \$20 million. These funds will be used for increased labor costs, such as incentive pay for teachers working in high poverty schools, and the implementation of high school reform.
- Special Education expenses increased by \$6 million to provide services to the district's growing special needs student population. The legislature provided a \$4 million increase in state aid to support these students.
- Starting in 2005-06, the legislature added \$3.7 million in Capital Outlay aid. These additional funds and accumulated cash reserves will increase the Capital Outlay budget by \$9 million to allow for the construction of two new elementary schools. One new school will replace the existing Earhart Environmental magnet. The second new school is being added to the Northeast community to reduce the number of students bused for the purpose of desegregation.

## **Introductory Section**

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- The approved state law allows schools to increase the local option budget to 30 percent of the general fund. This budget has been built based on maintaining a 27 percent LOB percentage which will generate an additional \$7 million.
- The Adult Education (GED) program will again be contracted through the Wichita Area Technical College. It will be funded in 2006-07 with the beginning year cash balance, and no levy for 2006 will be filed for this program. The district does not plan on offering this program in 2008. Instead students will be encouraged to take advantage of our learning centers where they can earn a high school diploma.
- The total mill levy for 2006-07 remains flat.
- This budget has been built on the basis of no increase in enrollment.
- An estimated \$5 million was included in the Supplemental General fund for the New Facilities Weighting program. The state provides \$1,079 per student per year for two years for students occupying newly constructed classrooms to assist with the start up costs of equipping new facilities. (The \$5 million budget represents a \$3 million dollar decrease over 2005-06 funding.) The New Facilities Weighting funds have been primarily targeted for classroom computers and other technology.
- Increased state funds will support 6 percent raises plus the addition of 40 minutes per week and four days per year to the teachers' contract.
- With the increased state funds the district continues to support instruction by adding 168 new positions including the following:
  - 67 additional teachers to reduce class sizes, add Bilingual and Vocational classes and to implement All Day Kindergarten at all sites.
  - 34 additional teachers for Secondary Literacy reform.
  - 44 Data Tech positions to analyze assessment data to improve classroom instruction.
  - 20 Instructional Coaches.
  - 3 Other support staff.
- In April 2000, the community approved a 20-year, \$284.5 million bond issue to air condition all schools, eliminate most portables, replace five schools, build two new schools, add 19 multipurpose rooms, nine libraries, and upgrade science labs and building infrastructure throughout the district. All of the bonds have been issued. Twenty-four percent of the principle and interest payments will be funded by the state while 76 percent will be funded by a local tax levy. The bond levy is expected to remain at 6 mills well below the 8.65 mills originally projected at the time of the election. Bond construction is expected to be completed by the end of 2006.
- The 2006-07 state school finance plan requires that each school district conduct a needs assessment of every attendance center and use this information in preparing the school district budget. The district has required comprehensive building-based analysis for more than ten years. (called the Campus Improvement Plan) which encompasses in-depth data analysis, evaluation of current programs, and changes to increase student achievement. This information is then used to build each site's budget.

## Introductory Section

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### BOARD GOALS

The Wichita Board of Education is focused on allocating financial resources to support district effort to increase student achievement and narrow the achievement gap. Priorities for 2006-07 school year include:

- High School Reform,
- Class size reduction,
- Increasing teacher salaries, and
- Adding additional collaboration time for teachers.

Please refer to the Organizational Section, beginning on page 23, to view the detailed Board of Education Strategic Goal Targets.

### 2006-07 BUDGET CONSIDERATIONS

In developing a new budget, there are significant issues and considerations that impact the final product. These issues are relevant towards helping the District achieve stated goals and objectives. The following outlines those issues impacting this budget:

1. **Student Enrollment:** The budget has been built on the basis of a 14 percent increase in special education aid.
2. **Salary Adjustments:** A 6 percent salary increase has been budgeted for 2006-07. An additional 4.25 percent has been budgeted for teacher salaries to pay for four additional teacher contract days and 40 minutes a week for teacher collaboration.
3. **Program Enhancements:** The high school budget includes additional teachers in an effort to increase proficiency in Literacy. The Bilingual program budget has increased staffing due to program expansion to two new sites.
4. **State Funding Levels:**
  - a. *Basic Aid:* Base state aid per student increased by \$59 to \$4,316.
  - b. *Special Education:* Special Education reimbursement increased from \$21,600 to \$23,000 per teacher. The reimbursement for a full time paraeducator increased from \$8,640 to \$9,200.
  - c. *Bilingual Education:* Bilingual Education state aid increased from \$1,682 to \$1,705 per student.
  - d. *State Intervention:* State Intervention (At-Risk) state aid increased from \$822 to \$1,545 per student, a total increase of \$20 million.
  - e. *Professional Development:* Professional Development is 8.75 percent supported by the state.
  - f. *LOB State Aid:* The state aid portion of revenue for the Supplemental General fund will increase from 34 to 38 percent; for the Bond & Interest fund the aid will increase from 23 to 24 percent.
5. **Fixed Costs Adjustments:**
  - a. *Utilities:* An 18 percent increase has been budgeted for increased rates along with the construction of two new elementaries due to open in 2008.
  - b. *Insurance:* The Board of Education continues to hold the line on the ever increasing cost of benefits and has offered an employment package that holds the board's contribution towards health insurance at \$6,120 per year per employee.

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## Introductory Section

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6. **Budget Increases:**

Due to state formula changes from the recent court ruling, the district is able to enhance the budget by the following:

- General fund:
  - 48 additional Teachers/Instructional Support Teachers:
    - i. 0.50 All Day Kindergarten
    - ii. 3.00 Elementary Teachers
    - iii. 10.00 Elementary Technical/Data Support
    - iv. 15.50 Middle Technical/Data Support
    - v. 16.00 High Technical/Data Support
    - vi. 1.00 Instructional Support Teacher (Learning Services)
    - vii. 2.00 Peer Consultant Teachers
  - 0.28 Administrative Assistance
  - 3.00 Literacy Coordinators
  - 1.00 Title 9 Coordinator
  - 1.00 Safe and Drug Free Schools
  - Advancement Via Individual Determination (AVID) program
  - Middle school learning program (JROTC)
  - National Academic League
  - School Resource Officer (SRO) Program
  - Wichita Children's Theatre
  - Utilities, fuel, booster seats required by law on buses, sanitation
- State Intervention fund:
  - 108.50 additional Teachers/Instructional Support Teachers:
    - i. 0.50 All Day Kindergarten
    - ii. 13.00 High school Xtreme/Literacy
    - iii. 40.00 High school Class-size reduction teachers (core areas)
    - iv. 12.00 Elementary Instructional Coaches
    - v. 16.00 Middle school Literacy program
    - vi. 0.50 Middle Technical/Data Support
    - vii. 1.50 High Technical/Data Support
    - viii. 6.00 Elementary Instruction Coaches
    - ix. 9.00 Middle school Teachers
    - x. 10.00 Elementary K-2 Teachers
- Other funds:
  - Arts Partners (Professional Development fund)
  - 2.00 Teacher and 2.00 Paraeducator positions and supplies – New Comer Center/Program Expansion (Bilingual Education fund)
  - 2.00 positions (Vocational Education fund)

**Most districts give one or two years of budget history. A few might reach back three. Some districts will give a complete *narrative* of legislative history as it relates to the budget, going back to the establishment of the district or the admission of the state to the union.**

**However, a historical comparison of only the budget numbers over a number of years is quite helpful.**

**Here are three examples. Again, please tell us what you want to see. The board has complained about this issue for some time. Here is an opportunity to address this aspect of the problem.**

**Thank you.**

# ***Choose Your Favorite***

## **HISTORICAL COMPARISON:**

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Wichita Public Schools

**GFOA  
Recommended  
Feature**

**Observations:**

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# **HISTORICAL COMPARISON**

**BOSTON  
PUBLIC SCHOOLS**

**BPS Historical Expenditure Comparison  
General Fund - Actual Expenses**

EXPENSE CODE	FY 2002 ACTUAL	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 02/07 \$ Increase	FY 02/07 Percent
<b>SALARIES</b>								
5100X SALARIES	\$426,215,442	\$435,534,947	\$437,774,094	\$446,556,251	\$484,389,264	\$481,335,127	\$55,119,685	112.9%
54802 RESERVE	\$1,460,170	\$2,580,655	\$-	\$1,660,982	\$-	\$1,454,898	\$1,660,982	99.6%
<b>TOTAL SALARIES</b>	<b>\$427,675,612</b>	<b>\$438,115,602</b>	<b>\$437,774,094</b>	<b>\$448,217,233</b>	<b>\$484,389,264</b>	<b>\$482,790,025</b>	<b>\$56,780,667</b>	<b>112.9%</b>
<b>SUPPLIES</b>								
53801/2 INSTRUCTIONAL SUPPLIES	\$9,136,477	\$6,856,589	\$5,922,989	\$4,987,615	\$4,043,102	\$5,583,043	\$(3,461,767)	61.1%
53805 A.V. & LIBRARY	\$1,084,202	\$729,813	\$239,436	\$381,568	\$317,673	\$381,368	\$(696,799)	35.2%
53803 TESTING SUPPLIES	\$194,654	\$130,835	\$76,435	\$158,285	\$137,000	\$156,617	\$(39,410)	80.5%
53909 NON-INSTRUCT. SUPPLIES	\$1,115,575	\$1,050,970	\$732,790	\$746,558	\$909,586	\$1,193,192	\$(321,100)	107.0%
<b>TOTAL SUPPLIES</b>	<b>\$11,530,908</b>	<b>\$8,768,207</b>	<b>\$6,971,650</b>	<b>\$6,274,026</b>	<b>\$5,407,362</b>	<b>\$7,314,220</b>	<b>\$(4,519,076)</b>	<b>63.4%</b>
<b>PROPERTY SERVICES</b>								
52205 HEAT, LIGHT & POWER	\$12,611,126	\$13,644,069	\$16,787,577	\$16,465,000	\$23,242,778	\$21,448,649	\$614,444	170.1%
52110 TELEPHONE	\$1,173,035	\$1,003,675	\$1,296,706	\$1,274,687	\$1,335,526	\$976,611	\$411,658	83.3%
52206 WATER & SEWER	\$1,540,704	\$1,681,940	\$1,613,933	\$2,212,959	\$1,422,187	\$1,650,000	\$826,905	107.1%
52604 REP/MAINT.	\$15,872,727	\$15,191,402	\$15,310,708	\$16,212,546	\$17,879,002	\$20,466,837	\$2,778,522	128.9%
54904 LEASE	\$1,158,289	\$1,362,904	\$880,822	\$1,180,739	\$1,213,062	\$1,252,671	\$(82,501)	108.1%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$32,355,881</b>	<b>\$32,883,990</b>	<b>\$35,889,745</b>	<b>\$37,345,931</b>	<b>\$45,092,554</b>	<b>\$45,794,768</b>	<b>\$4,549,028</b>	<b>141.5%</b>
<b>TRANSPORTATION</b>								
52802 TRAVEL OUT OF TOWN	\$135,536	\$61,618	\$42,634	\$111,358	\$98,151	\$257,564	\$6,293	190.0%
52803 MILEAGE REIMBURSEMENT	\$198,927	\$23,512	\$105,558	\$386,303	\$111,746	\$285,152	\$127,832	143.3%
52805 CONTROLLED CHOICE	\$24,556,067	\$24,550,135	\$24,285,338	\$27,472,671	\$26,302,252	\$27,064,906	\$3,767,120	110.2%
52806 PRIVATE/PAROCIAL	\$2,154,832	\$2,433,865	\$2,011,911	\$2,332,245	\$2,354,150	\$2,235,341	\$246,691	103.7%
52807 YOUTH SPED	\$18,664,164	\$18,673,252	\$19,200,307	\$19,661,450	\$19,744,589	\$20,446,463	\$1,679,808	109.6%
52808 OUT-CITY SPED	\$4,789,307	\$4,929,354	\$4,490,442	\$5,070,775	\$5,295,308	\$5,826,253	\$1,047,034	121.7%
52809 PUBLIC TRANSPORT	\$2,018,378	\$1,196,151	\$1,714,220	\$2,251,538	\$2,217,364	\$2,195,700	\$419,794	108.8%
52810 ATHLETICS	\$496,125	\$515,970	\$493,139	\$544,441	\$845,700	\$964,460	\$72,954	194.4%
52811 FIELD TRIP	\$143,547	\$175,758	\$100,518	\$153,492	\$108,652	\$188,058	\$113,092	131.0%
52812 COMMUNITY TRANSPORT	\$5,000	\$7,700	\$400	\$3,200	\$4,897	\$4,100	\$2,919	82.0%
55001 MOTOR VEHICLES PURCHASED	\$111,794				\$90,065	\$88,924	\$0	79.5%
55401 VEH LEASE/RENT/MAINT	\$3,202,646	\$3,244,689	\$3,110,979	\$2,504,481	\$2,110,939	\$2,820,659	\$(533,029)	88.1%
<b>TOTAL TRANSPORTATION EXPENSES</b>	<b>\$56,476,323</b>	<b>\$55,812,004</b>	<b>\$55,555,444</b>	<b>\$60,491,954</b>	<b>\$59,283,812</b>	<b>\$62,377,580</b>	<b>\$6,950,508</b>	<b>110.5%</b>

**BPS Historical Expenditure Comparison  
General Fund – Actual Expenses**

EXPENSE CODE	FY 2002 ACTUAL	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 02/07 \$ Increase	FY 02/07 Percent
<b>EQUIPMENT</b>								
55907	INSTRUCT EQUIPMENT	\$643,668	\$232,674	\$261,092	\$230,285	\$205,807	\$590,449	\$(106,397) 91.7%
55901	NON INSTRUCT EQUIPMENT	\$496,481	\$263,365	\$120,441	\$161,401	\$133,178	\$154,596	\$(278,610) 31.1%
55903/5	DATA PROCESSING	\$1,203,928	\$803,144	\$1,238,638	\$1,097,212	\$1,408,101	\$1,821,068	\$(239,561) 151.3%
	<b>TOTAL EQUIPMENT ACQUISITION</b>	<b>\$2,344,077</b>	<b>\$1,299,183</b>	<b>\$1,620,171</b>	<b>\$1,488,898</b>	<b>\$1,747,085</b>	<b>\$2,566,113</b>	<b>\$(624,568) 109.5%</b>
<b>BENEFITS</b>								
51401	HEALTH & LIFE	\$42,741,475	\$46,164,955	\$46,824,261	\$52,630,180	\$58,127,975	\$67,477,725	\$17,698,166 157.9%
51402	BTU HEALTH & WELFARE	\$6,183,342	\$6,466,990	\$5,890,591	\$6,897,064	\$6,181,858	\$6,567,861	\$1,260,957 106.2%
51501	PENSION/SEVER/ANNUITY	\$8,974,681	\$9,419,679	\$17,059,866	\$13,471,700	\$11,997,128	\$18,444,338	\$6,494,993 205.5%
51601	UNEMPLOYMENT	\$1,382,559	\$1,410,460	\$5,612,073	\$4,480,718	\$2,140,992	\$2,790,294	\$3,201,967 201.8%
51701	INJURY & WORKMANS COMP	\$2,518,102	\$2,652,355	\$3,942,970	\$3,795,244	\$3,114,463	\$3,649,139	\$1,115,322 144.9%
51901	MEDICARE	\$3,626,346	\$4,347,486	\$3,573,920	\$4,820,631	\$4,374,362	\$5,632,980	\$1,739,203 155.3%
54301	INJURY PAYMENTS	\$827,202	\$827,202	\$839,876	\$827,202	\$829,643	\$764,146	\$185,978 92.4%
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$66,253,707</b>	<b>\$71,289,127</b>	<b>\$83,743,556</b>	<b>\$86,922,739</b>	<b>\$86,766,421</b>	<b>\$105,326,483</b>	<b>\$31,696,586 159.0%</b>
<b>PURCHASED SERVICES</b>								
52907/17/35	CONTRACTED SERVICES	\$9,873,547	\$9,315,523	\$7,336,647	\$9,646,611	\$11,204,064	\$13,480,773	\$1,114,486 136.5%
52919	MEDICAL SERVICES	\$26,035	\$27,943	\$27,840	\$30,423	\$30,639	\$30,423	\$6,581 116.9%
54903	INSURANCE	\$5,958	\$5,000	\$9,130	\$25,000	\$3,406,472	\$3,753,026	\$19,822 62991.4%
52301	CONTRACTED EDUCATION	\$25,894,275	\$25,543,619	\$21,629,282	\$21,567,588	\$11,177,896	\$15,714,142	\$(1,742,184) 60.7%
52303	THERAPIES	\$1,974,496	\$3,250,000	\$2,707,556	\$3,500,000	\$4,754,808	\$3,534,790	\$1,621,526 179.0%
52901/8	PRINTING/ADVERTISING	\$3,919,332	\$2,167,285	\$1,965,113	\$2,630,773	\$3,113,621	\$3,061,704	\$(177,176) 78.1%
	<b>TOTAL PURCHASED SERVICES</b>	<b>\$41,683,643</b>	<b>\$40,309,370</b>	<b>\$33,675,567</b>	<b>\$37,400,395</b>	<b>\$33,687,500</b>	<b>\$39,574,858</b>	<b>\$843,055 94.9%</b>
<b>MISCELLANEOUS</b>								
53603	POSTAGE	\$525,464	\$554,218	\$428,069	\$548,280	\$440,872	\$526,951	\$106,727 100.3%
56022	EXECUTION OF COURTS	\$202,400	\$202,027	\$220,671	\$161,000	\$25,550	\$161,000	\$(6,687) 79.5%
56023	SETTLEMENTS/GRIEVANCES	\$239,400	\$239,400	\$249,293	\$238,800	\$593,599	\$238,800	\$57,173 99.8%
54907	MISCELLANEOUS	\$441,786	\$1,144,579	\$410,551	\$1,028,433	\$391,293	\$814,726	\$723,804 184.4%
	<b>TOTAL MISCELLANEOUS</b>	<b>\$1,409,050</b>	<b>\$2,140,224</b>	<b>\$1,308,583</b>	<b>\$1,976,513</b>	<b>\$1,451,314</b>	<b>\$1,741,477</b>	<b>\$881,017 123.6%</b>
	<b>TOTAL NON-SALARY EXPENSES</b>	<b>\$212,053,589</b>	<b>\$212,502,105</b>	<b>\$218,764,717</b>	<b>\$231,900,456</b>	<b>\$233,436,047</b>	<b>\$264,695,499</b>	<b>\$39,776,550 124.8%</b>
	<b>GRAND TOTALS</b>	<b>\$639,729,201</b>	<b>\$650,617,707</b>	<b>\$656,538,811</b>	<b>\$680,117,689</b>	<b>\$717,825,311</b>	<b>\$747,485,524</b>	<b>\$96,557,217 116.8%</b>

# **HISTORICAL COMPARISON**

**BOULDER VALLEY  
SCHOOL DISTRICT**

**Stretching your BVSD Dollar - Historical Review:**

To examine program changes over time, a multi-year comparison of the 'Dollar Bill' report is useful. (see page 103)

**Historical Revised Adopted Budgets by Category and Group \***

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Instruction</b>	73,560,180 55.3%	82,335,747 53.9%	83,535,564 53.4%	86,029,456 52.2%	88,841,097 52.1%	93,187,504 52.2%	97,419,457 52.2%	98,171,645 53.8%	101,543,918 53.4%
Regular Education	70,980,633 53.3%	78,883,514 51.6%	80,109,239 51.2%	81,951,286 49.7%	84,551,505 49.6%	88,636,709 49.7%	92,774,466 49.7%	93,097,379 51.0%	96,199,477 50.6%
Vocational Education	1,454,539 1.1%	1,894,469 1.2%	1,909,061 1.2%	2,336,844 1.4%	2,425,478 1.4%	2,431,716 1.4%	2,493,388 1.3%	2,555,960 1.4%	2,796,260 1.5%
Co-Curricular Education & Athletics	736,509 0.6%	742,841 0.5%	806,078 0.5%	886,296 0.5%	980,072 0.6%	1,203,260 0.7%	1,219,528 0.7%	1,340,942 0.7%	1,240,334 0.7%
Talented & Gifted Education	388,499 0.3%	814,923 0.5%	711,186 0.5%	855,030 0.5%	884,042 0.5%	915,819 0.5%	932,075 0.5%	1,177,364 0.6%	1,307,847 0.7%
<b>Special Instruction</b>	18,511,938 13.9%	21,021,960 13.8%	22,743,082 14.5%	24,381,470 14.8%	25,125,255 14.7%	27,755,157 15.6%	29,591,974 15.9%	30,848,463 16.5%	31,530,105 16.6%
Special Education	15,959,861 12.0%	17,960,787 11.8%	19,230,535 12.3%	20,450,545 12.4%	21,048,297 12.3%	23,460,823 13.1%	25,014,239 13.4%	25,214,666 13.8%	26,291,985 13.8%
Literacy & Language	2,550,344 1.9%	3,059,440 2.0%	3,510,816 2.2%	3,929,194 2.4%	4,076,958 2.4%	4,294,234 2.4%	4,577,735 2.5%	4,833,797 2.6%	5,238,120 2.8%
Support Services	1,733 0.0%	1,733 0.0%	1,731 0.0%	1,731 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
<b>Instructional Support</b>	6,868,546 5.2%	10,601,574 6.9%	10,643,236 6.8%	11,539,278 7.0%	11,609,365 6.8%	11,841,251 6.6%	12,666,748 6.8%	12,495,313 6.8%	13,300,366 7.0%
Student Services	2,939,100 2.2%	3,829,644 2.5%	4,028,376 2.6%	4,336,554 2.6%	4,523,213 2.7%	4,788,821 2.7%	4,998,338 2.7%	5,047,533 2.8%	5,475,199 2.9%
Instructional Staff Support	3,929,446 3.0%	6,771,930 4.4%	6,614,860 4.2%	7,202,724 4.4%	7,086,152 4.2%	7,052,430 4.0%	7,668,410 4.1%	7,447,780 4.1%	7,825,167 4.1%
<b>School Administration &amp; Operations</b>	25,712,985 19.3%	29,914,041 19.6%	30,146,487 19.3%	31,842,477 19.3%	33,368,992 19.6%	34,716,934 19.5%	36,157,455 19.4%	30,325,363 16.6%	31,838,674 16.7%
School Administration	10,111,163 7.6%	11,243,564 7.4%	11,503,158 7.4%	12,101,021 7.3%	12,933,951 7.6%	13,524,629 7.6%	14,050,874 7.5%	14,464,963 7.9%	15,147,373 8.0%
Operations & Maintenance	11,655,002 8.8%	13,958,754 9.1%	13,595,226 8.7%	14,468,084 8.8%	14,836,232 8.7%	14,774,004 8.3%	15,452,033 8.3%	15,860,400 8.7%	16,691,301 8.8%
Student Transportation	3,946,820 3.0%	4,711,723 3.1%	5,048,103 3.2%	5,273,372 3.2%	5,599,809 3.3%	6,418,301 3.6%	6,654,548 3.6%	- 0.0%	- 0.0%
<b>District Wide Services and Community Obligations</b>	8,395,129 6.3%	8,937,150 5.8%	9,271,410 5.9%	11,114,833 6.7%	11,630,614 6.8%	10,926,680 6.1%	10,685,151 5.7%	11,384,541 6.2%	12,068,714 6.3%
General Administration	1,807,025 1.4%	1,822,354 1.2%	1,893,941 1.2%	2,322,541 1.4%	2,417,024 1.4%	2,360,166 1.3%	2,459,675 1.3%	2,886,368 1.6%	2,795,955 1.5%
Business Services	1,595,912 1.2%	1,765,738 1.2%	1,958,357 1.3%	1,878,979 1.1%	1,963,946 1.2%	1,971,010 1.1%	1,922,971 1.0%	2,199,977 1.2%	2,286,480 1.2%
Central Services	3,630,544 2.7%	4,023,947 2.6%	4,090,379 2.6%	5,563,330 3.4%	5,864,061 3.4%	5,176,704 2.9%	5,258,068 2.8%	5,254,721 2.9%	5,944,528 3.1%
Other Support Services	43,674 0.0%	(238) 0.0%	- 0.0%	17,515 0.0%	- 0.0%	50,000 0.0%	- 0.0%	- 0.0%	- 0.0%
Enterprise Operations (Print Shop)	5,580 0.0%	8,257 0.0%	4,941 0.0%	19,718 0.0%	67,197 0.0%	82,898 0.0%	88,098 0.0%	96,560 0.1%	94,836 0.0%
Community Services	22,500 0.0%	22,500 0.0%	22,500 0.0%	22,500 0.0%	13,500 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%
Adult Basic Education	33,611 0.0%	37,434 0.0%	32,077 0.0%	31,877 0.0%	32,388 0.0%	33,404 0.0%	9,424 0.0%	- 0.0%	- 0.0%
Debt Services (Payments on Debt)	1,256,303 0.9%	1,257,158 0.8%	1,269,215 0.8%	1,257,773 0.8%	1,252,498 0.7%	1,252,498 0.7%	946,915 0.5%	946,915 0.5%	946,915 0.5%
<b>Totals:</b>	<b>133,048,778</b>	<b>152,810,472</b>	<b>156,339,779</b>	<b>164,907,514</b>	<b>170,575,323</b>	<b>178,427,526</b>	<b>186,520,785</b>	<b>182,425,325</b>	<b>190,281,777</b>

Note: \* All figures are based on adopted budgets for each year and are not actual expenses.

Some notable observations from this report are:

- Increases from 1998-99 to 1999-00 in Talented and Gifted Education, and Instructional Support are comprised primarily of programming from the 1998 Referendum.
- Increases in Central Services during 2001-02 and 2002-03 are increases in Information Technology which was funded by the 2002 Referendum.
- School Administration and Operations expenditures remain remarkably flat as a percentage of the total General Fund budget until Student Transportation is removed from the General Operating Fund in 2005-06. This resulted from the passage of the Transportation Mill Levy in 2005.
- Special Instruction increases steadily throughout the eight year period in both dollar amount and percentage of the General Operating Fund budget.
- As a percentage of the total General Operating Fund budget, Instruction costs decrease slightly.
- The cost of Debt Services is reduced in 2004-05 as a result of refinancing the District's Certificates of Participation.

**Making Choices in the BVSD Budget – Historical Review:**

The following is a three year detail history of specific programs (see pages 104-105)

**CATEGORY**

GROUP PROGRAM	04-05 BUDGET	05-06 * BUDGET	06-07 * BUDGET
<b>INSTRUCTION:</b>			
<b>REGULAR EDUCATION</b>	<b>\$ 92,774,466</b>	<b>\$ 93,097,379</b>	<b>\$ 96,199,477</b>
GENERAL INSTRUCTION - ALL LEVELS	79,318,573	79,155,598	81,977,692
ELEMENTARY SPECIALISTS (Art, Music, PE)	5,793,931	5,904,932	6,097,381
ELEMENTARY LITERACY	2,136,451	2,166,137	2,345,306
INSTRUMENTAL MUSIC	1,899,466	1,982,196	1,993,917
DROPOUT PREVENTION	730,452	778,580	760,772
MIDDLE LEVEL LITERACY / SECONDARY LITERACY	672,652	821,909	842,058
STRUGGLING READERS	568,952	281,879	353,146
K-3 LITERACY	287,210	396,503	377,147
CHINOOK	344,075	365,058	91
STUDENT ACHIEVEMENT	354,222	354,222	277
COMPUTER REPLACEMENT PROGRAM	148,814	302,664	148,814
CONNECTIONS	161,099	179,732	187,629
INTERNATIONAL BACCALAUREATE	73,364	142,646	200,619
MULTI-CULTURAL	107,421	108,992	110,018
HISPANIC STUDY SKILLS	68,923	71,342	52,943
CULTURAL DIVERSITY	42,800	42,800	42,800
SUMMER SCHOOL	29,888	-	360,381
EXPULSED STUDENT SERVICES	18,200	24,200	18,200
HIGH SCHOOL OPTIONS	17,973	17,989	330,286
<b>VOCATIONAL EDUCATION</b>	<b>\$ 2,493,388</b>	<b>\$ 2,555,960</b>	<b>\$ 2,796,260</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>	<b>\$ 1,219,528</b>	<b>\$ 1,340,942</b>	<b>\$ 1,240,334</b>
<b>TALENTED AND GIFTED EDUCATION</b>	<b>\$ 932,075</b>	<b>\$ 1,177,364</b>	<b>\$ 1,307,847</b>
<b>TOTAL INSTRUCTION</b>	<b>\$ 97,419,457</b>	<b>\$ 98,171,645</b>	<b>\$ 101,543,918</b>
<b>SPECIAL INSTRUCTION:</b>			
<b>SPECIAL EDUCATION</b>	<b>\$ 25,014,239</b>	<b>\$ 25,214,666</b>	<b>\$ 26,291,985</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>	<b>\$ 4,577,735</b>	<b>\$ 4,833,797</b>	<b>\$ 5,238,120</b>
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>\$ 29,591,974</b>	<b>\$ 30,048,463</b>	<b>\$ 31,530,105</b>
<b>INSTRUCTIONAL SUPPORT:</b>			
<b>STUDENT SERVICES</b>	<b>\$ 4,998,338</b>	<b>\$ 5,047,533</b>	<b>\$ 5,475,199</b>
COUNSELING SERVICES	2,985,117	3,040,196	3,227,275
NURSING AND HEALTH SERVICES	1,332,407	1,313,104	1,379,883
DROPOUT PREVENTION	210,374	208,754	214,563
FAMILY RESOURCE SCHOOLS	148,215	148,215	148,215
TRANSLATION SERVICES	94,970	98,889	97,410
SOCIAL WORK SERVICES	57,031	55,185	135,320
FAMILY ADVOCATE PROGRAM	56,948	64,872	88,317
OTHER STUDENT SERVICES (i.e. Student Accounting; Placement Services)	113,276	118,318	184,216
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 7,668,410</b>	<b>\$ 7,447,780</b>	<b>\$ 7,825,167</b>
LIBRARY SUPPORT SERVICES	3,119,103	3,124,391	3,388,814
TECHNOLOGY SPECIALISTS	1,124,855	774,218	627,077
K-3 LITERACY	911,170	884,931	921,865
ADMIN AND EVALUATION OF LEARNING SERVICES	595,303	607,584	701,450
COMPUTER REPLACEMENT PROGRAM	403,678	407,313	383,303
CULTURAL DIVERSITY	295,826	300,658	314,953
CURRICULUM DEVELOPMENT COUNCIL	209,521	265,299	346,452
MEDIA SUPPORT SERVICES	252,999	219,136	228,345
STAFF DEVELOPMENT	208,699	435,597	242,700
MIDDLE LEVEL LITERACY	132,580	157,150	158,840
INDUCTION	142,331	146,741	144,892
INTERNET SUPPORT SERVICES	71,195	83,448	87,469
OTHER INSTRUCTIONAL STAFF SUPPORT	201,150	41,314	279,007
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 12,666,748</b>	<b>\$ 12,495,313</b>	<b>\$ 13,300,366</b>

**Making Choices in the BVSD Budget – Historical Review: (continued)**
**CATEGORY**

GROUP	04-05	05-06 *	06-07 *
PROGRAM	BUDGET	BUDGET	BUDGET
<b>SCHOOL ADMINISTRATION AND OPERATIONS:</b>			
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 14,050,874</b>	<b>\$ 14,464,963</b>	<b>\$ 15,147,373</b>
PRINCIPAL'S OFFICE	13,645,891	14,135,859	14,784,955
COMPUTER REPLACEMENT PROGRAM	101,654	112,000	112,000
SCHOOL ADMINISTRATION SERVICES	112,000	64,173	73,460
SCHOOL LEVEL SUPPORT	94,672	94,740	96,148
OPEN ENROLLMENT	78,036	39,565	78,218
OTHER SCHOOL ADMIN (i.e. Chinook; High School Options)	18,621	18,626	2,592
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 15,452,033</b>	<b>\$ 15,860,400</b>	<b>\$ 16,691,301</b>
MAINTENANCE & OPERATIONS	14,449,656	15,002,011	15,809,458
ENVIRONMENTAL SERVICES	559,048	404,990	411,208
ADMIN OF MAINTENANCE AND OPERATIONS	435,183	446,249	463,463
OTHER MAINTENANCE SERVICES (i.e. Zone Maintenance; Relamping)	8,146	7,150	7,172
<b>STUDENT TRANSPORTATION</b>	<b>\$ 6,654,548</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 36,157,455</b>	<b>\$ 30,325,363</b>	<b>\$ 31,838,674</b>
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS:</b>			
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,459,675</b>	<b>\$ 2,886,368</b>	<b>\$ 2,795,955</b>
SUPERINTENDENT	563,013	943,291	671,313
TAX COLLECTION FEES	438,500	417,000	417,000
SECONDARY EDUCATION SUPPORT	362,958	267,807	264,195
LEGAL SERVICES	267,814	272,340	283,836
ELEMENTARY EDUCATION SUPPORT	218,793	305,463	317,278
ADMIN OF GENERAL SUPPORT SERVICES	217,510	220,808	278,786
STAFF NEGOTIATIONS SERVICES	133,462	140,572	141,446
GRANT PROCUREMENT	75,121	74,949	77,225
ELECTION SERVICES	61,750	69,750	69,750
OTHER GENERAL ADMINISTRATION (i.e. Audit; Board of Education)	120,754	174,388	275,126
<b>BUSINESS SERVICES</b>	<b>\$ 1,922,971</b>	<b>\$ 2,199,977</b>	<b>\$ 2,286,480</b>
<b>CENTRAL SERVICES</b>	<b>\$ 5,258,068</b>	<b>\$ 5,254,721</b>	<b>\$ 5,944,528</b>
INFORMATION SYSTEMS SERVICES (Information Technology)	2,449,577	2,376,623	2,788,796
HUMAN RESOURCES	1,034,191	1,040,115	1,156,872
TELECOMMUNICATIONS	675,243	678,512	690,364
COMMUNICATION SERVICES	319,691	331,939	444,581
RESEARCH AND EVALUATION SERVICES	293,803	315,045	356,173
PLANNING SERVICES	223,151	244,734	251,908
INSURANCE MANAGEMENT SERVICES	127,527	127,531	112,609
COMPUTER REPLACEMENT PROGRAM	63,524	63,543	62,434
SUBSTITUTE OFFICE	38,770	43,197	46,396
RECRUITMENT	30,069	30,960	31,873
OTHER CENTRAL SERVICES (i.e. Televising Board Meetings)	2,522	2,522	2,522
<b>ENTERPRISE OPERATIONS (District Print Shop)</b>	<b>\$ 88,098</b>	<b>\$ 96,560</b>	<b>\$ 94,836</b>
<b>ADULT BASIC EDUCATION</b>	<b>\$ 9,424</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICES (Payments on Debt)</b>	<b>\$ 946,915</b>	<b>\$ 946,915</b>	<b>\$ 946,915</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 10,685,151</b>	<b>\$ 11,384,541</b>	<b>\$ 12,068,714</b>
<b>GRAND TOTAL GENERAL FUND:</b>	<b>\$ 186,520,785</b>	<b>\$ 182,425,325</b>	<b>\$ 190,281,777</b>

**Footnotes:**

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is the direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 \* The 2005-06 and 2006-07 amounts include the December 13, 2005 and January 23, 2006 Supplemental Budgets respectively.
- 5 A Transportation Fund was developed after voters approved the 2005 Transportation Mill Levy in November 2005. All expenditures for District transportation services are recorded in this fund and no longer budgeted in the General Operating Fund.

# HISTORICAL COMPARISON

WICHITA  
PUBLIC SCHOOLS



## Other Information Section

### UNIFIED SCHOOL DISTRICT #259 FOUR-YEAR HISTORICAL COMPARISON ALL BUDGETED FUNDS POSITIONS

Account Name	2003-04 BUDGET	2004-05 BUDGET	2005-06 BUDGET	2006-07 BUDGET	2006-07 Increase/ (Decrease)
Administration Non-Certified	22.50	22.50	14.20	12.00	(2.20)
Technical/Supervisory	96.85	93.85	104.35	109.00	4.65
Administrative Clerical	91.05	78.75	78.75	79.25	0.50
Principal	90.50	90.50	91.00	91.00	0.00
Assistant Principal	61.70	65.70	68.50	67.50	(1.00)
Associate Principal	5.00	0.00	0.00	0.00	0.00
Administration Certified	36.90	31.20	44.82	50.52	5.70
Teacher	2,953.93	2,898.85	3,097.07	3,168.00	70.93
Instructional Specialist Certified	67.60	31.65	16.50	22.70	6.20
Paraeducator	676.44	652.01	673.61	682.51	8.90
Lunch Period Aide	22.06	19.62	37.40	41.07	3.67
Student Support Teacher	373.76	378.55	366.78	375.63	8.85
Instructional Clerical	303.29	269.78	274.59	284.72	10.13
Clerical Office Aide	10.40	9.90	13.02	14.40	1.38
Instructional Support Teacher	122.18	131.14	112.58	187.92	75.34
Instructional Specialist Non-Cert	0.00	0.00	20.25	20.25	0.00
Operational Supervision	51.80	51.39	54.50	53.50	(1.00)
Custodian/Engineer	279.54	264.65	293.16	296.35	3.19
Custodial Aide	21.37	15.30	18.52	18.59	0.07
Supply & Distribution	38.00	38.00	37.00	37.00	0.00
Security	50.60	46.64	49.76	50.76	1.00
Operational Clerical	13.00	13.00	12.00	12.00	0.00
Cooks and Aides	167.70	172.70	171.59	171.59	0.00
Maintenance Salaried	42.50	42.50	48.50	48.50	0.00
Maintenance Hourly	187.00	183.38	195.68	196.20	0.52
Maintenance Clerical	10.00	10.00	10.00	10.00	0.00
<b>Total</b>	<b>5,795.67</b>	<b>5,611.56</b>	<b>5,904.13</b>	<b>6,100.96</b>	<b>196.83</b>

Decreases in positions in 2004-05 are due to budget cuts, the separation of the Wichita Area Technical College from the district, and the related outsourcing of the Adult Education program.

Increases in positions in 2005-06 are due primarily to increased state funding for At-Risk programs.

## Other Information Section

### THREE YEAR ENROLLMENT COMPARISON

	2004-05	2005-06	2006-07		2004-05	2005-06	2006-07
<b>HIGH SCHOOLS</b>				<b>ELEMENTARY SCHOOLS</b>			
Blackbear - 9th Grade Center	33	14	14	College Hill	432	426	422
East	2,286	2,317	2,184	Colvin	814	775	800
Heights	1,576	1,567	1,522	Dodge	484	510	491
Metro-Boulevard	152	146	135	Earhart Magnet	338	337	328
Metro-Meridian	147	146	150	Emerson Magnet	241	236	222
Metro-Midtown	114	134	134	Enterprise	419	449	449
North	1,655	1,671	1,770	Franklin	420	395	361
Northeast Magnet	546	568	538	Funston*	0	0	0
Northwest	1,520	1,536	1,560	Gammon	475	449	451
South	1,603	1,670	1,672	Gardiner	420	481	484
Southeast	1,776	1,796	1,851	Griffith	433	486	499
West	1,278	1,258	1,233	Harris Magnet	217	0	0
<i>High School Total</i>	<i>12,686</i>	<i>12,823</i>	<i>12,763</i>	Harry Street	334	365	366
				Horace Mann Magnet	426	406	395
				Hyde Magnet	335	317	302
				Irving Magnet	435	477	548
<b>MIDDLE SCHOOLS</b>				Isley	201	179	199
Blackbear Bosin Academy	39	46	30	Jackson	414	466	481
Allison Magnet	528	525	526	Jefferson	423	430	452
Brooks Magnet	684	657	600	Kelly	581	612	603
Coleman	633	661	626	Kellogg Magnet*	0	0	0
Curtis	740	729	742	Kensler	562	603	611
Hadley	797	779	734	L'Ouverture Magnet	354	352	350
Hamilton	481	494	563	Lawrence	420	449	419
Horace Mann - Middle	151	161	178	Lewis Magnet	221	212	217
Jardine	651	570	443	Lincoln	356	333	279
Marshall	420	426	387	Linwood	541	514	481
Mayberry Magnet	626	601	609	McCullom	397	403	392
Mead	492	544	533	McLean Magnet	298	308	299
Pleasant Valley	572	558	604	Minneha	621	598	595
Robinson	729	694	757	Mueller	568	589	587
Stucky	730	779	779	OK	269	254	238
Truesdell	948	883	832	Park Magnet	481	437	396
Wilbur	1,022	1,091	978	Payne	330	278	307
<i>Middle School Total</i>	<i>10,243</i>	<i>10,198</i>	<i>9,921</i>	Peterson	463	451	418
				Pleasant Valley	343	332	358
				Price-Harris Magnet	211	420	452
<b>ELEMENTARY SCHOOLS</b>				Riverside Magnet	232	242	246
Adams	331	340	355	Sam Spaght	513	341	333
Allen	362	456	479	Seltzer	371	541	601
Anderson	508	537	533	Stanley	413	411	403
Beech	504	441	475	Washington	484	437	557
Benton	365	393	384	White	582	581	560
Black Magnet	295	315	347	Woodland Magnet	232	215	197
Bostic Magnet	334	315	303	Woodman	568	671	680
Bryant	433	425	425	<i>Elementary School Total</i>	<i>23,921</i>	<i>24,047</i>	<i>24,271</i>
Buckner Magnet	349	349	340				
Caldwell	458	437	482				
Cessna	444	432	412				
Chisholm Trail	412	436	464				
Clark	388	323	332	<b>Alternative/Special Schools</b>	1,968	1,797	1,815
Cleveland Magnet	298	314	304				
Cloud	768	766	807	<b>Grand Total</b>	48,818	48,865	48,770

\*Closed

## Other Information Section

### MISCELLANEOUS STATISTICS Five Year Comparison

Date established as Unified School District 259  
Geographical Area  
Form of Organization  
Accreditation

July 1, 1965  
152 square miles  
7 member board  
Kansas State Department of Education

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
<b>STUDENT DATA</b>					
Elementary school enrollment	23,878	23,754	23,754	23,921	24,047
Middle school enrollment	10,356	10,340	10,340	10,243	10,198
High school enrollment	13,079	12,697	12,697	12,686	12,823
Alternative and special school enrollment	1,834	2,418	2,274	1,968	1,797
Percent of seniors graduating (1)	63.6%	71.5%	69.1%	75.1%	N/A
Average daily attendance	92.7%	92.7%	92.7%	93.2%	94.3%
Days school in session	178	178	178	178	173
Composite ACT scores	20.5	20.6	20.6	20.4	20.3
Wichita Area Technical College enrollment (2)	14,064	14,082	12,409	N/A	N/A
<b>STUDENT/TEACHER RATIOS</b>					
Elementary school	21.1	23.0	21.4	21.5	21.3
Middle school	17.1	18.1	19.6	19.3	19.2
High school	19.3	21.5	24.3	21.9	23.7
<b>RACIAL AND ETHNIC PERCENTAGES OF STUDENTS</b>					
African-American	23.5%	23.6%	23.0%	22.4%	21.5%
Asian	5.5%	5.5%	5.2%	5.1%	5.1%
Hispanic	17.0%	18.4%	19.1%	20.1%	21.1%
Native American-Indian	2.6%	2.7%	2.6%	2.6%	2.6%
Multi Racial			2.6%	4.5%	4.4%
White or other	51.4%	49.8%	47.5%	45.3%	45.3%
<b>MALE/FEMALE PERCENTAGES OF STUDENTS</b>					
Male	51.3%	51.0%	51.1%	51.1%	50.9%
Female	48.7%	49.0%	48.9%	48.9%	49.1%
<b>EMPLOYEES</b>					
Instruction	4,620	4,672	4,751	4,552	4,788
Instructional Support	115	115	105	100	104
Operations	866	872	854	860	907
Other Commitments/Capital Projects	81	83	83	83	87
Leadership	17	17	18	16	18
<b>FOOD SERVICE</b>					
Breakfasts served	1,654,474	1,634,237	1,477,835	1,490,470	1,525,797
Lunches served	4,469,002	4,588,623	4,771,525	4,832,445	4,999,513
LATCHKEY CENTERS (3)	32	35	34	39	39 (4)
CHILD DEVELOPMENT CENTERS	11	10	10	10	10 (5)
<b>ATTENDANCE CENTERS AND OTHER DISTRICT BUILDINGS</b>					
Elementary schools	59	59	59	57	57
Middle schools (6)	16	17	17	16	16
High schools	12	11	11	11	11
Alternative and special schools	10	15	15	16	16
Other buildings (7)	12	12	12	13	15

(1) Reported to the State on principal's building report.

(2) 2004-2006 Information is no longer available.

(3) Also known as School Age Program Centers.

(4) Cessna, Dunbar, and Linwood School Age Programs opened for 2002-2003; Riverside closed 5/30/04

(5) Dunbar Child Development Center closed during the end of 2001-2002 school year.

(6) Longfellow closed in FY 04-05

(7) Due to the separation of the Wichita Area Technical College from USD 259, the number of other instructional centers decreased in FY04-05

## Other Information Section

### BUDGETARY BASIS EXPENDITURES BY FUNCTION (1) Last Ten Fiscal Years

FISCAL YEAR	MANAGEMENT SALARIES	INSTRUCTION SALARIES	OPERATIONS SALARIES	MAINTENANCE SALARIES	EXTRA DUTY PAY	EMPLOYEE BENEFITS
96-97	4,742,737	123,523,331	10,948,636	6,370,711	6,437,012	41,385,029
97-98	5,424,017	126,489,034	11,639,644	6,710,724	6,730,650	41,949,813
98-99	6,209,970	142,401,963	11,112,321	6,612,154	6,888,377	45,926,068
99-00	6,969,851	151,465,061	13,302,078	7,280,824	7,869,602	47,260,782
00-01	6,883,174	157,022,964	13,746,267	7,360,945	6,732,338	48,661,279
01-02	7,744,262	168,636,787	14,911,370	7,770,427	7,826,188	57,647,586
02-03	8,014,570	169,705,027	15,366,980	8,265,045	8,169,275	61,284,203
03-04	8,324,966	165,999,280	15,661,787	8,619,169	7,686,417	69,963,206
04-05	7,418,501	169,340,209	15,634,837	9,090,236	6,955,592	62,268,930
05-06	7,476,953	189,748,650	17,496,642	10,046,888	10,446,530	68,046,835

FISCAL YEAR	PURCHASED SERVICES	UTILITIES	TRANS-PORTATION	SUPPLIES & MATERIALS	FOOD
96-97	12,984,274	\$5,830,487	11,689,804	7,810,277	5,447,786
97-98	17,900,692	5,825,395	12,905,413	11,042,091	5,259,094
98-99	11,214,681	5,340,712	13,673,619	11,446,401	5,518,457
99-00	13,385,524	5,964,296	14,579,476	8,716,144	6,398,474
00-01	14,342,805	7,789,509	14,228,262	11,378,903	6,808,400
01-02	21,822,306	7,493,029	15,112,917	10,743,440	7,168,072
02-03	17,386,372	8,704,435	16,019,342	13,065,650	6,986,977
03-04	12,067,351	9,407,031	17,129,517	15,590,457	7,634,091
04-05	12,635,946	9,693,043	15,466,750	15,373,524	7,529,563
05-06	11,380,453	10,326,163	17,130,200	22,601,440	7,251,045

FISCAL YEAR	OTHER	PROPERTY	DEBT SERVICE	TOTAL
96-97	1,096,687	12,367,916	0	250,634,687
97-98	2,406,084	9,715,103	0	263,997,754
98-99	2,584,345	17,553,843	0	286,482,911
99-00	445,733	14,075,305	0	297,713,150
00-01	310,584	11,058,560	2,742,647	309,066,637
01-02	221,833	9,509,879	20,470,830	357,078,926 (2)
02-03	302,339	9,448,107	18,645,260	361,363,582
03-04	774,947	23,105,899	23,891,938	385,856,056
04-05	1,091,683	23,097,277	21,604,438	377,200,529 (3)
05-06	698,914	21,269,730	21,807,388	415,727,831

Source: USD 259 budget books

(1) Includes General, budgeted Special Revenue, Debt Service, and budgeted Capital Projects funds.

(2) Increase primarily due to bond construction projects and principal and interest payments.

(3) Reduction due to the separation of the Wichita Area Technical College from the district.

## Other Information Section

### GENERAL GOVERNMENTAL REVENUE BY SOURCE (1) Last Ten Fiscal Years

FISCAL YEAR	TAXES	INTER- GOVERNMENTAL STATE	INTER- GOVERNMENTAL FEDERAL	EARNINGS ON INVESTMENTS (2)	CHARGES FOR SERVICES
96-97	93,004,949	152,186,468	25,131,994	3,821,014	9,185,940
97-98	83,563,421	170,512,603	24,623,722	4,534,770	9,398,739
98-99	71,275,609	198,765,607	28,516,360	3,820,834	9,490,959
99-00	65,975,414	214,682,837	31,947,027	2,914,581	9,778,309
00-01	78,357,129	222,433,322	38,426,667	6,726,029	9,685,428
01-02	97,937,347	234,268,004	43,977,302	10,997,796	8,233,981
02-03	107,792,816	244,743,897	48,636,740	7,768,054	7,439,103
03-04	151,517,208	230,890,676	58,274,593	3,553,282	7,617,597
04-05	115,817,735	240,080,606	59,811,021	3,169,608	5,414,169
05-06	120,668,699	270,536,475	58,928,991	3,949,370	8,525,609

FISCAL YEAR	OTHER	CONTRIBUTIONS	TOTAL
96-97	3,074,552	0	286,404,917
97-98	1,911,410	0	294,544,665
98-99	3,705,041	0	315,574,410
99-00	6,251,838	0	331,550,006
00-01	4,634,868	0	360,263,443
01-02	5,721,640	34,159	401,170,229
02-03	6,627,091	21,433	423,029,134
03-04	4,382,923	0	456,236,279
04-05	3,769,354	0	428,062,493
05-06	4,632,750	13,985	467,255,879

Source: USD 259 Comprehensive Annual Report (CAFR)

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds. With the implementation of GASB 34 as of June 30, 2002, information for this schedule was obtained from the Statement of Revenues, Expenditures, and Changes in Fund balance.

(2) With the implementation of GASB 34 as of June 30, 2002, the function title has changed from Use of Money and property to Earnings on investments.

(3) Increase primarily due to investment bond proceeds.

(4) Increases due to investment of bond proceeds.

(5) Decrease due to the separation of the Wichita Area Technical College from the district.

## Other Information Section

### PROPERTY TAX LEVIES AND COLLECTIONS Last Ten Fiscal Years

ASSESSMENT YEAR	COLLECTION YEAR	TOTAL TAX LEVY (1)	CURRENT TAX COLLECTIONS (2)	PERCENT OF LEVY COLLECTED
1996	1997	81,293,130	78,903,474	97.06%
1997	1998	65,897,037	63,521,580	96.40%
1998	1999	58,765,539	56,799,594	96.65%
1999	2000	62,019,200	59,792,920	96.41%
2000	2001	82,342,323	78,601,266	95.46%
2001	2002	102,247,089	98,061,850	95.91%
2002	2003	99,561,750	95,503,102	95.92%
2003	2004	105,394,232	100,876,885	95.71%
2004	2005	108,283,539	103,354,047	95.45%
2005	2006	112,791,189	108,725,341 (5)	96.40%

ASSESSMENT YEAR	COLLECTION YEAR	DELINQUENT TAX COLLECTIONS (2) (3)	TOTAL TAX COLLECTED	PERCENT OF TOTAL TAX COLLECTED TO LEVY
1996	1997	1,310,773	80,214,247	98.67%
1997	1998	1,427,799	64,949,379	98.56%
1998	1999	1,121,064	57,920,658	98.56%
1999	2000	1,129,648	60,922,568	98.23%
2000	2001	1,431,715	80,032,981	97.20%
2001	2002	1,579,207	99,641,057	97.45%
2002	2003	2,683,480	98,186,582	98.62%
2003	2004	2,328,097	103,204,982	97.92%
2004	2005	2,125,466	105,479,513	97.41%
2005	2006	0 (4)	108,725,341 (5)	96.40%

(1) Source: Sedgwick County Treasurer and State Budgeting Forms.

(2) Source: District Report of Revenues and Tax Year Report.

(3) Delinquent tax collections may include taxes from prior year assessments. A breakdown by assessment year is not available from the County.

(4) Information was not available at the time of publication.

(5) Reflects 2005 calendar year taxes collected through fiscal year-end June 30, 2006, only.

## Other Information Section

### PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (Per \$1,000 of Assessed Value) Last Ten Fiscal Years

STATE, COUNTY & CITY ASSESSMENT YEAR	FISCAL YEAR	GENERAL	SUPPL GENERAL	USD 259 CAPITAL OUTLAY	BOND & INTEREST	ADULT ED.	SPECIAL ASSEMENT
1996	96-97	35.000	12.724	3.959	0.000	0.191	0
1997	97-98	27.000	13.195	3.995	0.000	0.193	0
1998	98-99	20.000	13.443	4.000	0.000	0.193	0
1999	99-00	20.000	13.336	4.000	0.000	0.190	0
2000	00-01	20.000	13.367	3.995	8.601 (1)	0.200	0
2001	01-02	20.000	23.002	4.000	7.701	0.223	0
2002	02-03	20.000	18.885	4.000	8.038	0.493	0
2003	03-04	20.000	14.547	7.000	7.904	0.500	0.385
2004	04-05	20.000	16.257	6.990	6.974	0.499	0.209
2005	05-06	20.000	17.679	7.000	6.007	0.500	0.000

STATE, COUNTY & CITY ASSESSMENT YEAR	FISCAL YEAR	SPECIAL LIABILITY	TOTAL USD 259	WSU, STATE & COUNTY	CITY	TOTAL PROPERTY TAXES
1996	96-97	0	51.874	29.561	31.247	112.682
1997	97-98	0	44.383	31.696	31.225	107.304
1998	98-99	0	37.636	28.141	31.253	97.030
1999	99-00	0	37.526	30.199	31.406	99.131
2000	00-01	0	46.163	30.100	31.359	107.622
2001	01-02	0	54.926	30.154	31.474	116.554
2002	02-03	0	51.839	30.276	31.845	113.960
2003	03-04	1.072	51.408	30.322	31.905	113.635
2004	04-05	0.367	51.296	30.263	31.828	113.387
2005	05-06	0.114	51.300	30.258	31.898	113.456

Sources: Sedgwick County Clerk

USD 259 rates from the District Adopted Budgets

(1) In April 2000, the community approved a 20-year, \$285.5 millions bond issue to air condition all schools, eliminate most portables, replace five schools, build two new schools, add 19 multipurpose rooms, nine libraries, and upgrade science labs and building infrastructure throughout the district.

## Other Information Section

### RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA Last Ten Fiscal Years

ASSESSMENT YEAR	FISCAL YEAR	POPULATION (1)	TOTAL DISTRICT ENROLLMENT (2)	TOTAL ASSESSED VALUE	GENERAL OBLIGATION DEBT (3)	DEBT SERVICE FUNDS AVAILABLE (3)
1996	96-97	323,259	47,423	1,575,453,288	0	1,085,687
1997	97-98	332,310	47,875	1,629,178,440	0	1,088,263
1998	98-99	329,211	48,454	1,687,510,925	0	1,088,263
1999	99-00	327,000	48,547	1,788,972,443	0	1,088,263
2000	00-01	344,284	49,100	1,908,911,091	94,833,000	8,822,679
2001	01-02	347,956	49,147	1,975,675,295	177,210,000	9,155,670
2002	02-03	346,664	48,962	2,032,720,346	\$264,345,000	13,677,076
2003	03-04	354,617	49,065	2,171,116,119	252,705,000	20,813,522
2004	04-05	353,823	4,818	2,232,140,522	242,800,000	21,922,779
2005	05-06	354,865	48,865	2,314,710,733	300,585,000	21,922,779

ASSESSMENT YEAR	FISCAL YEAR	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA	NET BONDED DEBT PER PUPIL
1996	96-97	0	0.00%	0	0
1997	97-98	0	0.00%	0	0
1998	98-99	0	0.00%	0	0
1999	99-00	0	0.00%	0	0
2000	00-01	168,054,330	8.80%	488	3,423
2001	01-02	\$250,667,924	12.69%	\$720	\$5,100
2002	02-03	231,891,478	11.41%	669	4,736
2003	03-04	221,986,478	10.22%	626	4,524
2004	04-05	220,877,221	9.90%	624	4,520
2005	05-06	278,662,221	12.04%	785	5,703

(1) Wichita Planning Commission - City of Wichita population; WSU Center for Economic Development Claritas Report (Estimate); 2004 - US Census Bureau, Population Division - Annual Estimates of Population for Incorporated Places in Kansas information date July 1, 2004

(2) USD 259 Pupil Accounting - 9/20 Official Enrollment Report

(3) Audited Financial Statements

**UNIFIED SCHOOL DISTRICT NO. 259**  
**UNAUDITED – COMBINING STATEMENT OF BUDGETED REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**ALL BUDGETED FUNDS**  
**BUDGETARY BASIS**  
**FIVE-YEAR HISTORICAL COMPARISON**

	2002-2003 ACTUAL	2003-2004 ACTUAL	2004-2005 ACTUAL	2005-2006 ACTUAL	2005-2006 BUDGET	2006-2007 BUDGET
<b>REVENUES:</b>						
Local Ad Valorem	\$107,792,815	\$151,223,302	\$115,849,357	\$120,668,428	\$113,779,130	\$119,680,294
State Aid*	\$234,021,155	\$220,761,763	\$228,185,350	\$269,530,666	\$270,240,444	\$299,386,956
Federal Aid	\$25,528,978	\$29,206,535	\$31,020,317	\$30,344,516	\$24,318,853	\$23,699,727
Other Revenues (interest, tuition, etc.)	\$9,889,737	\$9,486,028	\$7,678,744	\$10,842,348	\$6,240,742	\$7,297,117
<b>TOTAL REVENUES</b>	<b>\$377,232,685</b>	<b>\$410,677,628</b>	<b>\$382,733,768</b>	<b>\$431,385,958</b>	<b>\$414,579,169</b>	<b>\$450,064,094</b>
<b>EXPENDITURES:</b>						
Management Salaries	\$8,014,570	\$8,324,966	\$7,418,501	\$7,476,953	\$9,424,930	\$8,988,285
Instructional Salaries	\$169,705,026	\$165,999,280	\$169,340,209	\$189,748,650	\$191,022,731	\$225,219,748
Operational Salaries	\$15,366,980	\$15,661,787	\$15,634,837	\$17,498,642	\$17,581,247	\$19,595,911
Maintenance Salaries	\$8,265,045	\$8,619,169	\$9,090,236	\$10,046,888	\$11,587,912	\$12,768,555
Extra Duty Pay	\$8,169,275	\$7,686,417	\$6,955,592	\$10,446,530	\$11,992,277	\$12,496,214
Employee Benefits	\$61,284,203	\$69,963,206	\$62,268,930	\$68,046,835	\$74,092,919	\$75,189,349
Purchased Services	\$12,980,847	\$12,067,351	\$12,635,946	\$11,380,453	\$14,456,747	\$14,546,108
Utilities	\$8,704,435	\$9,407,031	\$9,693,043	\$10,326,163	\$10,755,566	\$11,951,682
Transportation Services	\$16,019,342	\$17,129,517	\$15,466,750	\$17,130,200	\$18,275,531	\$18,671,144
Supplies & Materials	\$20,052,629	\$23,224,548	\$22,903,087	\$29,852,485	\$24,553,592	\$24,440,408
Property & Equipment	\$13,853,632	\$23,105,899	\$23,097,277	\$21,269,730	\$31,003,316	\$37,435,308
Other Expenditures	\$18,947,598	\$24,666,885	\$22,696,121	\$22,506,302	\$23,937,750	\$24,091,287
<b>TOTAL EXPENDITURES</b>	<b>\$361,363,582</b>	<b>\$385,856,056</b>	<b>\$377,200,529</b>	<b>\$415,727,831</b>	<b>\$438,684,518</b>	<b>\$485,393,999</b>
<b>FUND TRANSFERS</b>	<b>(\$2,569,527)</b>	<b>(\$1,912,061)</b>	<b>(\$2,065,776)</b>	<b>(\$4,759,862)</b>	<b>\$0</b>	<b>(\$3,662,864)</b>
<b>INCREASE (DECREASE) IN FUND BAL TOTAL</b>	<b>\$15,869,103</b>	<b>\$24,821,572</b>	<b>\$5,533,239</b>	<b>\$15,658,127</b>	<b>(\$24,105,349)</b>	<b>(\$35,329,905)</b>
<b>PREVIOUS YEAR CASH BALANCE</b>	<b>\$31,881,343</b>	<b>\$45,180,919</b>	<b>\$68,090,430</b>	<b>\$71,557,893</b>	<b>\$71,557,893</b>	<b>\$82,456,158</b>
<b>06-30 UNENCUMBERED CASH BALANCE*</b>	<b>\$45,180,919</b>	<b>\$68,090,430</b>	<b>\$71,557,893</b>	<b>\$82,456,158</b>	<b>\$47,452,544</b>	<b>\$43,463,389</b>

\* For 2002-03, reflects \$23 million of state aid posted (according to state law) in June 2003 but was not received until July 2003. The 2003-04 actuals, reflects \$21 million of state aid posted (according to state law) in June 2004 but not received until July 2004. The 2004-05 actuals, reflect \$29 million of state aid posted (according to state law) in June 2005 but not received until July 2005. The 2005-06 actuals, reflects \$22 million of state aid posted (according to state law) in June 2006 but not received until July 2006.

**In the words of one school district,  
“Our primary investment  
is our people.”**

**GFOA  
Recommended  
Feature**

**Truer words were never written,  
particularly in education where over  
80% of our budget goes to salaries.  
People are our business.**

**So how many people work for the  
district and where are they working?  
Are they working with children?  
What services are they providing?  
Every example seems to paint a  
different picture, to tell a different  
story, to address a different  
audience. So...**

**Who is our audience?  
What is our story?  
What's our picture?  
You tell us.**

**Thank you.**

# ***Choose Your Favorite***

## **FULL-TIME EQUIVALENT POSITIONS (FTE) :**

**GFOA  
Recommended  
Feature**

- ☐ Boulder Valley School District
- ☐ Charlotte-Mecklenburg Schools
- ☐ Clovis Unified School District
- ☐ Los Angeles Unified School District
- ☐ Wichita Public Schools

**Observations:**

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**FULL-TIME EQUIVALENT**  
**POSITIONS (FTE)**

**BOULDER VALLEY  
SCHOOL DISTRICT**



### AUTHORIZED POSITIONS FOR THE GENERAL OPERATING FUND

	2002-03	2003-04	2004-05	2005-06	2006-07	Difference in years 02-03 vs. 06-07
Classroom Teachers	1,554.913	1,537.311	1,553.508	1,543.058	1,559.966	5.053
Other Teachers *	109.643	99.200	101.200	105.346	110.295	0.652
Psychologists/Social Workers/OT/PT	91.620	91.620	90.620	92.738	92.738	1.118
Admin/Principals	109.726	106.486	107.061	106.261	106.911	(2.815)
Professional Support	26.150	24.650	32.726	29.476	31.776	5.626
Technical Support	25.750	23.750	27.750	29.250	29.250	3.500
Paraeducators/Liaisons/Monitors	7.135	7.135	7.135	5.500	8.030	0.895
Trades and Services	259.785	239.585	234.585	216.585	216.585	(43.200)
Office/Administrative Support	224.299	214.431	214.231	204.831	204.676	(19.623)
<b>TOTAL FTE:</b>	<b>2,409.021</b>	<b>2,344.168</b>	<b>2,368.816</b>	<b>2,333.045</b>	<b>2,360.227</b>	<b>(48.794)</b>

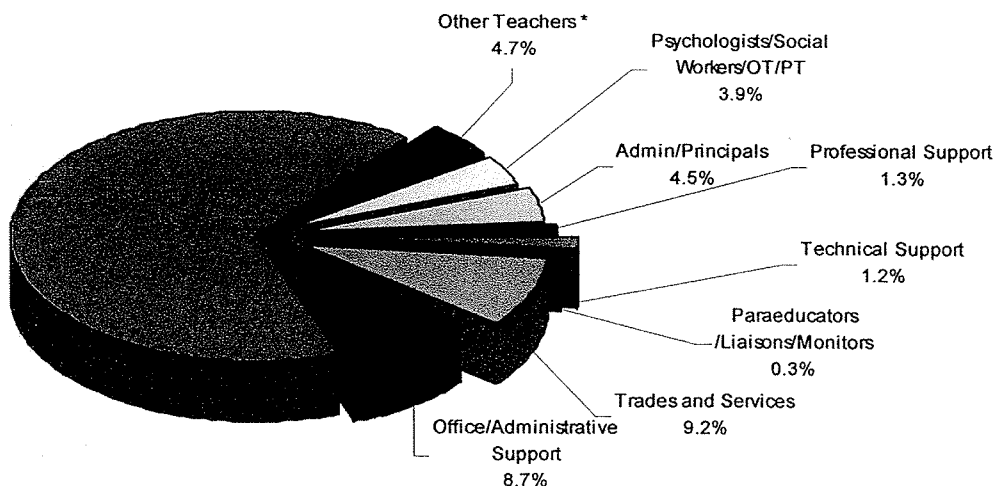
Authorized Positions do not include Charter School positions.

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

	Audited	Audited	Audited	Audited	Projected
TOTAL STUDENT FTE	26,629.5	26,643.5	26,789.5	26,741.0	26,917.5
STUDENT FTE (Less Charters)	24,925.5	24,884.0	24,955.0	24,830.5	24,855.5
CHARTER STUDENT FTE	1,704.0	1,759.5	1,834.5	1,910.5	2,062.0

FTE is defined as Full Time Equivalent. This measurement equals the salary and benefits of one full-time employee and may be divided into increments to hire more than one person.

#### GENERAL OPERATING FUND



\* Other Teachers- Temporary Assignments, Media Specialists & Counselors

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

**Summary of Changes in FTE for the General Operating Fund****2005-06 Revised Budget** **2,333.045 FTE****Changes:****ADMINISTRATION CHANGES****605 DIVISION OF LEARNING SERVICES**

Department Reorganization - Foss TOSA (190 day) 0.136 0.136

**608 PLANNING AND ASSESSMENT**

Department Reorganization - Research Specialist 1.000 1.150

Department Reorganization - Research Manager 0.150

**608 SPECIAL EDUCATION**

Department Reorganization - Assistant Director 1.000 (0.300)

Department Reorganization - Coordinator (1.300)

**616 LITERACY & LANGUAGE**

Department Reorganization - Clerical (0.750) (0.750)

**635 DISTRICT WIDE OPERATIONS**

Department Addition - Destratification Clerical 0.500 1.000

Department Reorganization - Perm conversion to OE Clerical 0.500

**687 HUMAN RESOURCES**

Department Reorganization - Director (0.050) (0.300)

Department Reorganization - Human Resource Specialist (0.200)

Department Reorganization - Human Resource Assistant (0.050)

**690 FINANCE & ACCOUNTING**

Department Reorganization - Director (0.150) 0.050

Department Reorganization - Assistant Director (0.150)

Department Reorganization - Accountant 0.350

**SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)**0.986

**Summary of Changes in FTE for the General Operating Fund – Continued:**

<b>SCHOOL CHANGES</b>		<b>26.196</b>
Staffing Formula - Elementary Teachers	6.100	
Staffing Formula - Elementary Art, Music & PE Specialists	1.077	
Staffing Formula - Middle School Teachers	(9.200)	
Staffing Formula - High School Teachers	(5.500)	
Budget Conversion - Struggling Readers to Teacher FTE from Money	5.450	
Budget Conversion - Student Achievement to Teacher FTE from Money	5.800	
Budget Addition - Counselor on Special Assignment (One Time Funding)	0.500	
Budget Addition - Destratification ESL Teachers	2.300	
Budget Addition - Destratification TOSAs	3.200	
Budget Addition - Destratification Community Liaisons	2.000	
Budget Addition - Destratification Preschool Teacher	0.160	
Budget Addition - Destratification Teacher	0.500	
Budget Addition - Centaurus IB Teacher	0.400	
Budget Addition - Centaurus IB TOSA	0.200	
Budget Addition - Principal at Elementary	0.250	
Budget Addition - HS Staffing Anomalies (One Time Funding)	7.000	
Budget Addition - Health Curriculum Coordinator (One Time Funding)	1.000	
Budget Addition - PE Curriculum Coordinator (One Time Funding)	0.500	
Budget Addition - Elementary Teachers	2.500	
Budget Addition - Elementary Art, Music & PE Specialists	0.500	
Budget Addition - Middle School Teachers	1.500	
Budget Conversion - Media Specialist from Small Lib Parapro	1.243	
Budget Conversion - Principal	0.950	
Budget Conversion - Assistant Principal	(1.200)	
Budget Conversion - Teen Parenting Coordinator from Paraeducators	1.000	
Budget Conversion - Vo-Tec Teachers	(1.179)	
Budget Conversion - Vo-Tec Media Specialist	(0.500)	
Budget Conversion - Vo-Tec Support Clerical	(0.355)	
 <b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>		 <b><u>26.196</u></b>
 <b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>		 <b><u>27.182</u></b>
 <b>2006 - 2007 REVISED BUDGET</b>		 <b><u>2,360.227</u> FTE</b>

**BOULDER VALLEY SCHOOL DISTRICT**  
**2006-07 General Operating Fund Staffing Summary - Authorized FTE**

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'n'l Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL		-	-	27.520	-			-	-	-		27.520
102 RESERVES - ELEM LEVEL		-	-	4.183	-			-	2.475	-		6.658
119 BEAR CREEK ELEMENTARY		0.900	-	17.903	0.920			-	2.000	1.750		23.473
120 BIRCH ELEMENTARY		1.000	-	23.911	1.000			-	2.125	2.000		30.036
124 COLUMBINE ELEMENTARY		1.000	-	31.157	2.700			0.500	2.250	2.250		39.857
127 CREST VIEW ELEMENTARY		1.000	-	30.523	1.000			-	2.250	2.375		37.148
130 DOUGLASS ELEMENTARY		1.000	-	24.574	1.000			-	2.250	2.000		30.824
131 SANCHEZ ELEMENTARY		1.000	-	24.124	1.311			0.133	2.000	2.000		30.568
132 EISENHOWER ELEMENTARY		1.000	-	27.244	1.000			-	2.250	2.375		33.869
134 EMERALD ELEMENTARY		1.000	-	26.021	1.500			-	2.250	2.375		33.146
136 FLATIRONS ELEMENTARY		1.000	-	17.115	0.500			-	1.750	1.500		21.865
138 FOOTHILL ELEMENTARY		1.000	-	26.907	1.000			0.500	2.250	2.500		34.157
141 GOLD HILL ELEMENTARY		0.100	-	2.747	-			-	0.125	0.250		3.222
144 HEATHERWOOD ELEMENTARY		1.000	-	17.945	0.920			-	2.250	2.125		24.240
147 JAMESTOWN ELEMENTARY		0.100	-	1.396	-			-	0.125	0.250		1.871
150 KOHL ELEMENTARY		1.000	-	25.826	1.000			-	2.500	2.500		32.826
153 LAFAYETTE ELEMENTARY		1.000	-	25.756	2.000			0.132	2.250	2.250		33.388
154 RYAN ELEMENTARY		1.000	-	25.628	2.000			0.133	2.125	2.125		33.011
156 FIRESIDE ELEMENTARY		1.000	-	24.251	1.000			-	2.500	2.375		31.126
157 LOUISVILLE ELEMENTARY		1.000	-	24.428	1.000			-	2.125	2.250		30.803
158 COAL CREEK ELEMENTARY		1.000	-	25.383	1.000			-	2.500	2.250		32.133
161 BCSIS		1.000	-	15.910	0.500			0.500	1.000	0.875		19.785
164 CREEKSIDE ELEMENTARY		1.000	-	23.722	1.311			-	2.000	2.000		30.033
166 MESA ELEMENTARY		1.000	-	19.538	0.920			-	2.000	1.750		25.208
169 NEDERLAND ELEMENTARY		1.000	-	19.527	0.500			-	2.000	2.250		25.277
180 PIONEER ELEMENTARY		1.000	-	25.914	2.000			0.132	2.375	2.625		34.046
185 SUPERIOR ELEMENTARY		1.000	1.000	33.537	1.000			-	2.750	2.625		41.912
190 UNIVERSITY HILL ELEM		1.000	-	19.693	1.811			-	2.000	2.250		26.754
192 HIGH PEAKS ELEMENTARY		1.000	-	15.110	0.500			0.500	2.250	1.375		20.735
193 COMMUNITY MONTESSORI		0.900	-	10.821	0.500			-	1.125	1.375		14.721
196 WHITTIER ELEMENTARY		1.000	-	22.020	0.810			-	2.000	1.500		27.330
<b>1 ELEMENTARY SCHOOLS TOTAL</b>		<b>27.000</b>	<b>1.000</b>	<b>660.334</b>	<b>30.703</b>			<b>2.530</b>	<b>59.850</b>	<b>56.125</b>		<b>837.542</b>
202 RESERVES - MIDDLE LEVEL		-	0.501	1.227	0.077			-	-	-		1.805
225 BROOMFIELD HEIGHTS MIDDLE		1.000	1.000	31.650	3.561			-	2.750	3.625		43.586
230 MANHATTAN MIDDLE		1.000	1.000	27.710	2.967			-	3.500	3.000		39.177
240 CASEY MIDDLE		1.000	1.000	26.593	2.493			0.500	2.500	2.750		36.836
250 CENTENNIAL MIDDLE		1.000	1.000	31.920	2.850			-	3.500	3.000		43.270
252 ANGEVINE MIDDLE		1.000	2.000	34.800	3.500			1.000	4.000	3.875		50.175
254 LOUISVILLE MIDDLE		1.000	1.000	28.890	2.700			-	3.000	3.000		39.590
260 PLATT MIDDLE		1.000	1.000	28.450	2.672			-	2.750	3.750		39.622
270 SOUTHERN HILLS MIDDLE		1.000	1.000	27.220	2.670			-	2.750	2.750		37.390
<b>2 MIDDLE SCHOOLS TOTAL</b>		<b>8.000</b>	<b>9.501</b>	<b>238.460</b>	<b>23.490</b>			<b>1.500</b>	<b>24.750</b>	<b>25.750</b>		<b>331.451</b>

**BOULDER VALLEY SCHOOL DISTRICT**  
**2006-07 General Operating Fund Staffing Summary - Authorized FTE**

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
302 RESERVES - SENIOR LEVEL		-	0.560	6.683	1.760			0.775	-	0.375	-	10.153
310 BOULDER HIGH		1.000	3.000	95.780	5.200			1.000	1.000	8.750	8.125	123.855
315 BROOMFIELD HIGH		1.000	2.000	72.334	4.110			0.800	1.000	6.750	7.250	95.244
320 CENTAURUS HIGH		1.000	2.000	57.270	4.120			0.800	1.000	6.000	6.250	78.440
330 FAIRVIEW HIGH		1.000	3.000	87.540	5.110			1.000	1.000	8.750	8.250	115.650
350 NEW VISTA HIGH		1.000	0.700	19.217	2.000			0.375	-	2.750	2.500	28.542
360 MONARCH HIGH		1.000	3.000	76.750	4.540			1.000	-	7.000	7.625	100.915
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>		<b>6.000</b>	<b>14.260</b>	<b>415.574</b>	<b>26.840</b>			<b>5.750</b>	<b>4.000</b>	<b>40.375</b>	<b>40.000</b>	<b>552.799</b>
440 ARAPAHOE RIDGE HIGH		1.000	0.500	19.440	1.000			0.375		2.917	-	25.232
490 TECHNICAL ED CENTER		-	-	23.521	2.000			-		4.145	5.000	34.666
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>		<b>1.000</b>	<b>0.500</b>	<b>42.961</b>	<b>3.000</b>			<b>0.375</b>		<b>7.062</b>	<b>5.000</b>	<b>59.898</b>
502 MONARCH K-8		1.000	1.500	38.420	2.350			-		3.750	3.625	50.645
503 NEDERLAND MIDDLE/SENIOR		1.000	1.000	30.640	2.030			0.375		3.500	2.750	41.295
505 ASPEN CREEK K-8		1.000	2.000	45.781	2.240			-		4.125	3.875	59.021
506 ELDORADO K-8		1.000	2.000	53.221	2.390			-		4.250	4.125	66.986
507 HALCYON		-	-	4.290	-			-		-	0.375	4.665
<b>5 COMBINATION SCHOOLS TOTAL</b>		<b>4.000</b>	<b>6.500</b>	<b>172.352</b>	<b>9.010</b>			<b>0.375</b>		<b>15.625</b>	<b>14.750</b>	<b>222.612</b>
602 SUPERINTENDENT'S OFFICE	1.000			-	-	-	0.600	-		1.000	-	2.600
603 DEPUTY SUPERINTENDENT	1.000			-	-	-	-	-		1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-			-	-	-	2.500	-		-	-	2.500
605 LEARNING SERVICES	3.100			0.500	9.052	-	2.000	-		8.100	-	22.752
606 ADMIN & OPERATIONS	0.900			-	-	-	-	-		0.800	-	1.700
608 PLANNING & ASSESSMENT	1.000			-	-	-	4.800	-		1.500	-	7.300
609 VOCATIONAL ED ADMIN	2.000			2.000	-	-	1.000	-		1.000	-	6.000
611 SPECIAL EDUCATION	2.000			23.885	0.200	81.738	2.000	1.000		5.100	-	115.923
616 LITERACY & LANGUAGE	1.000			-	5.500	-	-	-		4.150	-	10.650
617 ELEMENTARY ED ADMIN	2.000			-	-	-	-	-		1.000	-	3.000
619 SECONDARY ED ADMIN	1.000			-	-	-	1.000	-		1.000	-	3.000
628 BOARD OF EDUCATION	-			-	-	-	0.400	-		-	-	0.400
635 DISTRICT-WIDE INSTRUCTION	-			-	-	-	1.750	-		1.000	1.750	4.500
640 OPERATIONAL SERVICES	0.750			-	-	-	-	-		0.750	-	1.500
642 MAINTENANCE & OPERATIONS	0.750			-	-	-	2.250	-		2.125	53.250	58.375
643 ENVIRONMENTAL SERVICES	0.400			-	-	-	-	-		0.500	4.400	5.300
644 PLANNING & ENGINEERING	1.000			-	-	-	1.000	-		0.125	-	2.125
668 COMMUNICATION SERVICES	1.000			-	-	-	1.000	-		1.000	-	3.000
670 GRANTS ADMINISTRATION	-			-	-	-	0.750	-		-	-	0.750
687 HUMAN RESOURCES	3.750			-	-	-	0.800	-		9.450	-	14.000
688 BUDGET SERVICES	1.000			-	-	-	5.250	-		1.000	-	7.250
689 INFORMATION TECHNOLOGY	3.000			-	1.000	-	0.500	20.000		2.000	-	26.500
690 FINANCE & ACCOUNTING	1.500			-	-	-	3.350	-		7.000	-	11.850
695 PURCHASING	1.000			-	-	-	-	-		3.000	-	4.000
698 HEALTH SERVICES	-			-	-	11.000	-	-		2.000	-	13.000
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>29.150</b>			<b>26.385</b>	<b>15.752</b>	<b>92.738</b>	<b>30.950</b>	<b>21.000</b>		<b>54.600</b>	<b>59.400</b>	<b>329.975</b>

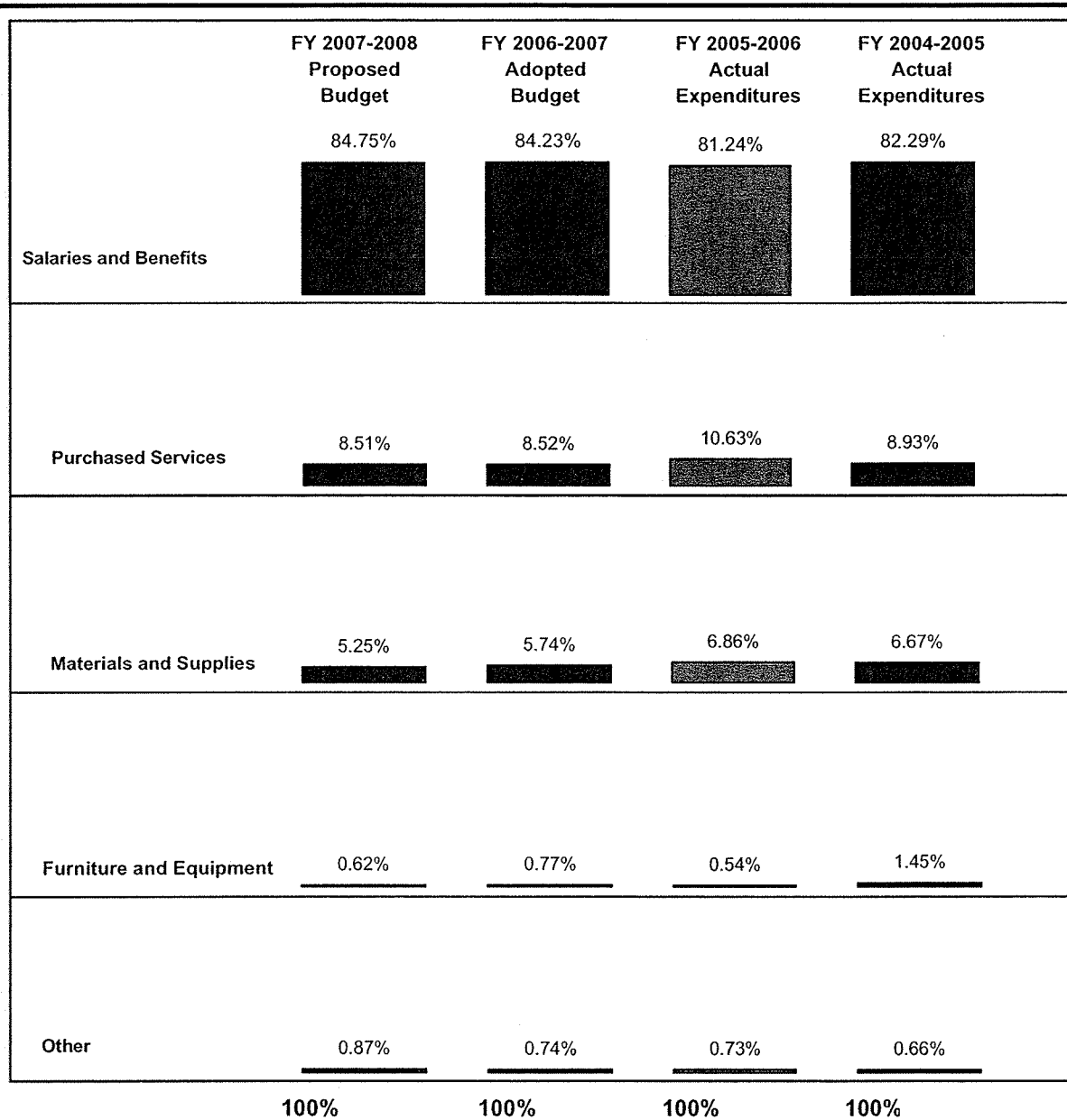
**BOULDER VALLEY SCHOOL DISTRICT  
2006-07 General Operating Fund Staffing Summary - Authorized FTE**

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
791 WAREHOUSE							0.826	-		1.414	7.260	9.500
792 PRINT SHOP							-	0.750		1.000	2.800	4.550
793 TELECOMMUNICATIONS							-	1.000		-	-	1.000
<b>7 SERVICE CENTERS TOTAL</b>							<b>0.826</b>	<b>1.750</b>		<b>2.414</b>	<b>10.060</b>	<b>15.050</b>
809 DISTRICT ALLOCATIONS					1.500							1.500
<b>8 DISTRICT-WIDE COSTS TOTAL</b>					<b>1.500</b>							<b>1.500</b>
925 SUMMIT CHARTER				0.400							1.500	1.900
932 BOULDER PREP CHARTER				0.700							-	0.700
952 HORIZONS K-8 CHARTER				1.000							-	1.000
954 JUSTICE HIGH CHARTER				0.200							-	0.200
956 PEAK TO PEAK CHARTER				1.600							-	1.600
971 EDUCATION CENTER BUILDING				-							4.000	4.000
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>				<b>3.900</b>							<b>5.500</b>	<b>9.400</b>
<b>TOTAL</b>	<b>29.150</b>	<b>46.000</b>	<b>31.761</b>	<b>1,559.966</b>	<b>110.295</b>	<b>92.738</b>	<b>31.776</b>	<b>29.250</b>	<b>8.030</b>	<b>204.676</b>	<b>216.585</b>	<b>2,360.227</b>

**FULL-TIME EQUIVALENT**  
**POSITIONS (FTE)**

**CHARLOTTE-MECKLENBURG**  
**SCHOOLS**

## PRIMARY INVESTMENT IS IN OUR PEOPLE

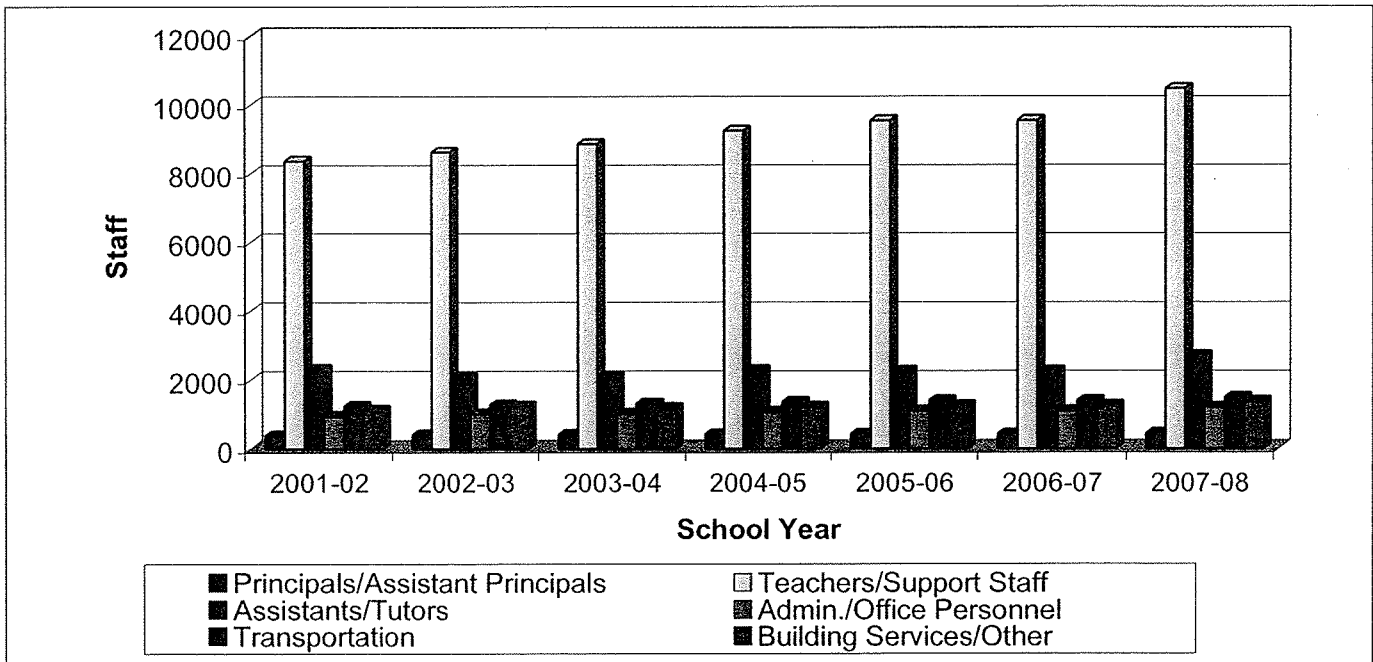


Note: Vertical bar graphs are not intended to be proportional across categories.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

# **SUMMARY OF STAFFING**

	State	County	Federal/ Other	2007-2008 Proposed Budget	2006-2007 Amended Budget	Increase (Decrease)
Principals and Assistant Principals	310.50	134.50	0.00	445.00	447.50	-2.50
Teachers and Support Staff	8,772.81	1,073.91	638.00	10,484.72	10,071.22	413.50
Assistants, Tutors and Support	1,882.00	279.00	530.26	2,691.26	2,625.26	66.00
Administration and Office Personnel	602.50	543.83	53.35	1,199.68	1,142.93	56.75
Transportation	1,368.50	118.00	0.00	1,486.50	1,420.50	66.00
Building Services and Other	528.00	841.50	0.00	1,369.50	1,310.50	59.00
Total	13,464.31	2,990.74	1,221.61	17,676.66	17,017.91	658.75



CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**SUMMARY OF STAFFING DETAILS**

	Program Reference	Program Change Description	State	County	Federal/ Other	Total
<b>Principals and Assistant Principals</b>						
Asst. Principals	II.A.1	Enrollment Increases	6.00	0.50		6.50
Principals	II.B.1	New Schools	2.00			2.00
Asst. Principals	II.B.1	New Schools		5.00		5.00
Principals	III.A	Eight-PLUS Programs	1.00			1.00
Asst. Principals	III.A	Eight-PLUS Programs		1.00		1.00
Principals	III.I	Middle College at CPCC	1.00			1.00
Principals	III.P.	Small Schools	3.00			3.00
Asst. Principals	IV.A.3	Staffing		(22.00)		(22.00)
Subtotal - Principals & Asst. Principals			13.00	(15.50)	0.00	(2.50)
<b>Teachers and Support Staff</b>						
Regular Education Teachers	I.B.9	State DSSF Replacement		32.00		32.00
Regular Education Teachers	II.A.1	Enrollment Increases	248.00	38.00		286.00
Bilingual Education Teachers	II.A.1	Enrollment Increases	14.00			14.00
Career Technical Teachers	II.A.1	Enrollment Increases	4.00			4.00
Talent Development Teachers	II.A.1	Enrollment Increases	1.00			1.00
EC Teachers/Support	II.A.1	Enrollment Increases	17.00			17.00
Student Service Specialists	II.A.1	Enrollment Increases	3.50			3.50
Counselors	II.B.1	New Schools	5.50			5.50
Regular Education Teachers	II.B.1	New Schools		6.00		6.00
Career Technical Teachers	II.B.1	New Schools	19.00			19.00
Instructional Facilitator	II.B.1	New Schools	1.00			1.00
Student Service Specialists	II.B.1	New Schools	1.50			1.50
Regular Education Teachers	III.A	Eight-PLUS Programs		20.00		20.00
Media Specialist	III.A	Eight-PLUS Programs	1.00			1.00
Counselors	III.A	Eight-PLUS Programs	1.00			1.00
Instructional Facilitator	III.A	Eight-PLUS Programs	1.00			1.00
EC Teachers	III.C	EC Inclusive Practices	10.00			10.00
Bilingual Education Teachers	III.D	ESL Enhancement	4.00			4.00
Beginning Teacher Support Teacher	III.E	Reorg. of Academic Svcs.		1.00		1.00
Resource Teachers	III.E	Decentralization		18.00		18.00
Regular Education Teachers	III.E	Achievement Zone	6.00			6.00
Resource Teachers	III.E	Achievement Zone		3.00		3.00
Academic Facilitator	III.E	Achievement Zone	3.00			3.00
Social Workers	III.E	Achievement Zone	2.00			2.00
Liaison with DSS	III.E	Achievement Zone	1.00			1.00
Dean of Students	III.E	Achievement Zone	1.00			1.00
Regular Education Teachers	III.I.	Middle College at CPCC		5.00		5.00
Counselor	III.I.	Middle College at CPCC	1.00			1.00
Community/College Liaisons	III.I.	Middle College at CPCC	2.00			2.00
Regular Education Teachers	III.P.	Small Schools Initiatives		6.00		6.00
Counselors	III.P.	Small Schools Initiatives	3.00			3.00
Regular Education Teachers	III.R.	Four Tiered Disciplinary	6.00			6.00
Regular Education Teachers	III.S.	K-3 Class-Size Reduction	40.00			40.00
Regular Education Teachers	IV.A.1	High School Discretionary		(14.00)		(14.00)
Instructional Excellence Mentors	IV.A.1	Instructional Excellence		(21.00)		(21.00)

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**SUMMARY OF STAFFING DETAILS**

	Program Reference	Program Change Description	State	County	Federal/ Other	Total
C & I Resource Teach./Coach/Coord.	IV.A.2	Central Office Reductions		(21.00)		(21.00)
Mentors/Coaches	IV.A.2	Central Office Reductions			(21.00)	(21.00)
Rapid Support Teachers	IV.A.2	Central Office Reductions			(9.00)	(9.00)
Career Technical Teachers	IV.A.3	Staffing		(8.00)		(8.00)
EC Teachers/Resource Teacher	IV.A.2	Staffing		(3.00)		(3.00)
Regular Education Teachers	IV.A.2	Staffing		(15.00)		(15.00)
Regular Education Teachers	IV.A.2	Staffing	22.00	(22.00)		0.00
Subtotal Teachers & Support Staff			418.50	25.00	(30.00)	413.50
<b>Assistants, Tutors and Support</b>						
Regular Teacher Assistants	I.A	Program Continuation	73.50			73.50
Regular Teacher Assistants	II.A.1	Enrollment Increases	34.00			34.00
Media Assistants	II.A.1	Enrollment Increases		6.00		6.00
Media Assistants	II.B.1	New Schools		2.00		2.00
In-School Suspension Assistants	III.A.	Eight-PLUS Programs	1.00			1.00
Technology Coordinator	III.A.	Eight-PLUS Programs		1.00		1.00
Bilingual Assistants	III.D	ESL Enhancement	3.00			3.00
Behavior Support Coordinator	III.E	Acheivement Zone	1.00			1.00
Regular Teacher Assistants	IV.A.3	Staffing	(41.50)			(41.50)
Administrative Assistants	IV.A.3	Staffing		(14.00)		(14.00)
Subtotal Assistants & Tutors			71.00	(5.00)	0.00	66.00
<b>Administrative and Office Personnel</b>						
Magnet Office	I.A	Program Continuation		4.00	(4.00)	0.00
Workstation Engineers	I.A	Program Continuation		3.00		3.00
Student Placement Specialist	II.A.1	Enrollment Increases		1.00		1.00
Senior Systems Engineer	II.A.1	Enrollment Increases		1.00		1.00
Workstation Engineers	II.A.1	Enrollment Increases		3.00		3.00
School Sr. Admin./Admin. Secretary	II.B.1	New Schools	8.50			8.50
School Sr. Admin./Admin. Secretary	III.A.	Eight-PLUS Programs	3.00			3.00
Advanced Stud. Coordinator/Specialist	III.B	Advanced Studies		2.00		2.00
ESL Exec. Director/Specialist	III.D	ESL Enhancement		2.00		2.00
Asst. Supt., PreK-12 Curr. & Instr.	III.E	Reorg. of Academic Svcs.		1.00		1.00
Exec. Director/Directors	III.E	Reorg. of Academic Svcs.		3.00		3.00
Coordinators/Specialists	III.E	Reorg. of Academic Svcs.		8.00		8.00
Exec./Sr. Admin./Admin. Secretaries	III.E	Reorg. of Academic Svcs.		13.00		13.00
Area Superintendents	III.E	Decentralization		6.00		6.00
Executive Directors, Area Office	III.E	Decentralization		7.00		7.00
Area Administrator for Student Svcs	III.E	Decentralization		6.00		6.00
Curriculum & Instruction Coordinators	III.E	Decentralization		6.00		6.00
Exec./Sr. Admin./Admin. Secretaries	III.E	Decentralization		19.00		19.00
Area Superintendent	III.E	Acheivement Zone		1.00		1.00
Executive Director, Area Office	III.E	Acheivement Zone		1.00		1.00
Area Administrator for Student Svcs	III.E	Acheivement Zone		1.00		1.00
Curriculum & Instruction Coordinator	III.E	Acheivement Zone		1.00		1.00
Media Relations Spec/Data Analyst	III.E	Acheivement Zone		2.00		2.00

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**SUMMARY OF STAFFING DETAILS**

	Program Reference	Program Change Description	State	County	Federal/ Other	Total
Exec./Sr. Admin./Admin. Secretaries	III.E	Acheivement Zone		3.00		3.00
Directors, Professional Development	III.G	Professional Development		2.00		2.00
Director of Math and Science	III.H.	K-12 Comp. Math Model		1.00		1.00
School Sr. Admin. Secretary	III.I.	Middle College at CPCC	1.00			1.00
Reading Specialist	III.J	K-3 Inensive Reading		1.00		1.00
Director of K-12 Literacy and Writing	III.L.	Writing Plan		1.00		1.00
Assessment Analyst	III.M.	Accountability Initiatives		0.50		0.50
School Sr. Admin./Admin. Secretary	III.P.	Small Schools Initiatives	6.00			6.00
Director Instructional Excellence	IV.A.1	Instructional Excellence		(1.00)		(1.00)
Sr.Admin. Secretary	IV.A.1	Instructional Excellence		(1.00)		(1.00)
Asst. Supt. for Building Services	IV.A.2	Central Office Reductions		(1.00)		(1.00)
Assoc. Supt., School Administration	IV.A.2	Central Office Reductions		(1.00)		(1.00)
Asst. Supt. for C & I	IV.A.2	Central Office Reductions		(4.00)		(4.00)
Regional Superintendents	IV.A.2	Central Office Reductions		(6.00)		(6.00)
Asst. Regional Assistants	IV.A.2	Central Office Reductions		(7.00)		(7.00)
C & I Coord. Directors	IV.A.2	Central Office Reductions		(1.25)		(1.25)
Coordinators/Specialists	IV.A.2	Central Office Reductions		(7.00)	(1.00)	(8.00)
Media Processor	IV.A.2	Central Office Reductions		(1.00)		(1.00)
Exec./Sr. Admin./Admin. Secretaries	IV.A.2	Central Office Reductions		(25.00)		(25.00)
EC Specialist	IV.A.3	Staffing		(1.00)		(1.00)
School Sr. Admin./Admin. Secretary	IV.A.3	Staffing	16.00	(16.00)		0.00
Subtotal - Administrative/Office Personnel			34.50	27.25	(5.00)	56.75
<b>Transportation</b>						
Mechanics/Technicians	I.B.9	Transportation	3.00	5.00		8.00
Bus Drivers	II.A.1	Enrollment Increases	33.00			33.00
Mechanics/Technicians	II.A.1	Enrollment Increases	4.00			4.00
Mechanics/Technicians	III.Q.	Transportation Serv. Imp.	14.00	5.00		19.00
Operations Managers	III.Q.	Transportation Serv. Imp.		2.00		2.00
Subtotal - Transportation			54.00	12.00	0.00	66.00
<b>Building Services and Other</b>						
Campus Security Associates	II.B.1	New Schools	3.00			3.00
Project Manager	II.B.3	New Schools-Maint.		1.00		1.00
Payables Support Technician	II.B.3	New Schools-Maint.		1.00		1.00
Area Operations Supervisor	II.B.3	New Schools-Maint.		1.00		1.00
Regional Property Manager,	II.B.3	New Schools-Maint.		1.00		1.00
Grounds Assistant Crew Chief	II.B.3	New Schools-Maint.		2.00		2.00
Equipment Mechanic	II.B.3	New Schools-Maint.		1.00		1.00
Pest Control Operator	II.B.3	New Schools-Maint.		2.00		2.00
Carpenter	II.B.3	New Schools-Maint.		2.00		2.00
Locksmith	II.B.3	New Schools-Maint.		2.00		2.00
Painter	II.B.3	New Schools-Maint.		1.00		1.00
Sheet Metal Worker II	II.B.3	New Schools-Maint.		1.00		1.00
Roofer	II.B.3	New Schools-Maint.		1.00		1.00
Welder	II.B.3	New Schools-Maint.		1.00		1.00
Plumber II	II.B.3	New Schools-Maint.		2.00		2.00
HVAC Mechanic II	II.B.3	New Schools-Maint.		1.00		1.00
Electrical Control Specialist	II.B.3	New Schools-Maint.		1.00		1.00
Electronic Technician II	II.B.3	New Schools-Maint.		1.00		1.00
Custodians	II.B.3	New Schools-Maint.		25.00		25.00

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**SUMMARY OF STAFFING DETAILS**

	Program Reference	Program Change Description	State	County	Federal/ Other	Total
Custodians	III.A	Eight-PLUS Programs	3.00			3.00
Campus Security Associates	III.A	Eight-PLUS Programs	2.00			2.00
Campus Security Associates	III.E	Acheivement Zone	13.00			13.00
Truancy Officer	III.E	Acheivement Zone	1.00			1.00
Custodians	IV.A.2	Central Office Reductions		(10.00)		(10.00)
Subtotal - Building Services & Other			22.00	37.00	0.00	59.00
<b>GRAND TOTAL</b>			<b>613.00</b>	<b>80.75</b>	<b>(35.00)</b>	<b>658.75</b>

**FULL-TIME EQUIVALENT**  
**POSITIONS (FTE)**

**CLOVIS**  
**UNIFIED SCHOOL DISTRICT**



The following page reflects the total FTE's by major positions within the District:

# Executive Summary

## District Staffing (continued)

Professional	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
Regular Teacher	1,242	1,264	1,320	1,374	1,411	1,441	1,629	1,698	1,738	1,752
Speech	22	23	22	23	25	28	27	30	32	32
Special Education	139	144	152	154	153	178	173	177	181	182
Librarians	16	16	12	13	12	12	12	11	11	8
Guidance/Resource	80	80	60	68	68	68	74	78	79	102
Nurses	21	21	22	24	27	28	29	29	30	32
Psychologists	22	23	23	23	25	26	28	29	31	31
Sub Total	1,542	1,571	1,611	1,679	1,721	1,781	1,972	2,052	2,102	2,139

Support	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
Instructional Aides	217	217	97	98	82	88	67	56	72	88
Instructional Aids-Special Ed	0	0	130	138	132	157	142	158	158	174
Campus Monitors				29	47	47	29	30	31	36
Clerical/Accounting	292	293	302	321	302	301	353	357	361	371
Technology			32	35	33	31	33	40	51	53
Operations	198	210	210	219	241	233	235	238	243	271
Food Service	90	95	114	146	116	112	110	101	101	101
Bus Drivers-Transportation	43	48	50	71	62	52	54	55	55	56
Security	10	11	9	9	7	6	5	5	5	30
Sub Total	850	874	944	1,066	1,022	1,027	1,028	1,040	1,079	1,158

Administration	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
Certificated Management	93	94	100	123	124	125	93	93	95	109
Classified Management	104	106	118	118	120	120	119	138	138	164
Sub Total	197	200	218	241	244	245	212	231	233	273
Total	2,589	2,645	2,773	2,986	2,987	3,053	3,212	3,323	3,414	3,570

**FULL-TIME EQUIVALENT**  
**POSITIONS (FTE)**

**LOS ANGELES**  
**UNIFIED SCHOOL DISTRICT**

**SUMMARY OF AUTHORIZED FTEs  
BY TYPE OF EXPENSE \***

	2004-05 Final Budget Authorized	2005-06 Final Budget Authorized	2006-07 Final Budget Authorized	Percent of 2006-07 Total Authorized
<b>AUTHORIZED FTEs</b>				
<b>School and Office Operating Budgets</b>				
School Budgets	78,851.5	80,556.1	79,511.9	91.1%
Nonschool Budgets (Operational)	5,991.4	6,230.8	6,444.2	7.4%
Nonschool Budgets (Administered)	402.1	464.7	491.4	0.6%
Authorized FTEs - Undetermined Type	250.7	130.8	187.6	0.2%
<b>Subtotal</b>	<b>85,495.7</b>	<b>87,382.5</b>	<b>86,635.1</b>	<b>99.3%</b>
<b>Capital Expenditures and Debt Service</b>	<b>387.7</b>	<b>397.7</b>	<b>373.9</b>	<b>0.4%</b>
<b>Miscellaneous Categories of Expense</b>				
Certificates of Participation excluding repayment	81.9	136.3	248.4	0.3%
<b>Subtotal</b>	<b>81.9</b>	<b>136.3</b>	<b>248.4</b>	<b>0.3%</b>
<b>TOTAL AUTHORIZED FTEs</b>	<b>85,965.3</b>	<b>87,916.4</b>	<b>87,257.4</b>	<b>100.0%</b>

\*All Funds except Fund 007 (Charter Schools Fund)

Note: Detail may not sum exactly to totals due to rounding.

**FULL-TIME EQUIVALENT**  
**POSITIONS (FTE)**

**WICHTIA**  
**PUBLIC SCHOOLS**

## Financial Section

### 2006-07 BUDGETED POSITIONS

Account Name	General	Supplemental General	4-Yr-Old-Program	State Intervention*	Bilingual	Driver Ed	Nontraditional	Summer School
PERSONNEL for 2006-07:								
Administration Non-Certified	5.00	5.80						
Technical/Supervisory	25.50	67.40	1.00	0.50	0.50			
Administrative Clerical	33.85	33.40	1.50					0.50
Principal	81.00			5.00				
Assistant Principal	67.50							
Administration Certified	28.36			2.50	1.50			
Teacher	1,832.33		35.00	588.33	87.10	15.20	0.00	
Instructional Specialist Certified	13.20			1.00			5.50	
Paraeducator	61.69		36.80	3.40	48.58		0.00	
Lunch Period Aide	41.07							
Student Support Teacher	125.29		3.30	7.90				
Instructional Clerical	253.04		2.00	11.88	1.50		1.00	
Clerical Office Aide	14.40							
Instructional Support Teacher	140.27		2.00	29.15	1.00			
Instructional Specialist Non-Certifi	5.50			1.00				
Operational Supervision	11.00	9.00						
Custodian/Engineer	272.75	1.00	0.50	5.00			0.50	
Custodial Aide	16.20		0.50	1.89				
Supply & Distribution		21.00						
Security	38.00			2.00				
Operational Clerical	4.00	1.00						
Cooks and Aides								
Maintenance Salaried	28.00	2.00						
Maintenance Hourly	127.20							
Maintenance Clerical	9.00	1.00						
2006-07 Positions	3,234.15	141.60	82.60	659.55	140.18	15.20	7.00	0.50
2005-06 Positions	3,318.94	141.60	79.33	405.29	136.49	15.20	6.50	0.50
Total Increase/(Decrease)*	(84.79)	0.00	3.27	254.26	3.69	0.00	0.50	0.00

Account Name	Special Ed	Vocational	Professional Development	PAT	Nutrition Svc	Capital Outlay	2006-07 Total Positions	2005-06 Total Positions	2006-07 Increase/(Decrease)
PERSONNEL for 2006-07:									
Administration Non-Certified	0.20				1.00		12.00	14.20	(2.20)
Technical/Supervisory	3.60	1.50	1.00	1.00	7.00		109.00	104.35	4.65
Administrative Clerical	10.00						79.25	78.75	0.50
Principal	5.00						91.00	91.00	0.00
Assistant Principal							67.50	68.50	(1.00)
Administration Certified	14.16	4.00					50.52	44.82	5.70
Teacher	510.93	99.11					3,168.00	3,097.07	70.93
Instructional Specialist Certified			3.00				22.70	16.50	6.20
Paraeducator	532.04						682.51	673.61	8.90
Lunch Period Aide							41.07	37.40	3.67
Student Support Teacher	239.14						375.63	366.78	8.85
Instructional Clerical	9.30	4.00	1.00	1.00			284.72	274.59	10.13
Clerical Office Aide							14.40	13.02	1.38
Instructional Support Teacher	10.50		5.00				187.92	112.58	75.34
Instructional Specialist Non-Certifi	1.00			12.75			20.25	20.25	0.00
Operational Supervision					33.50		53.50	54.50	(1.00)
Custodian/Engineer	8.60				8.00		296.35	293.16	3.19
Custodial Aide							18.59	18.52	0.07
Supply & Distribution					16.00		37.00	37.00	0.00
Security	10.76						50.76	49.76	1.00
Operational Clerical					7.00		12.00	12.00	0.00
Cooks and Aides					171.59		171.59	171.59	0.00
Maintenance Salaried						18.50	48.50	48.50	0.00
Maintenance Hourly					1.00	68.00	196.20	195.68	0.52
Maintenance Clerical							10.00	10.00	0.00
2006-07 Positions	1,355.23	108.61	10.00	14.75	245.09	86.50	6,100.96	5,904.13	196.83
2005-06 Positions	1,337.33	106.61	10.00	14.75	245.09	86.50	5,904.13		
Total Increase/(Decrease)*	17.90	2.00	0.00	0.00	0.00	0.00	196.83		

\* Increases in positions are due primarily to increased state funding for At-Risk programs and positions transferred from the General fund.

**Changes in the upcoming budget are unquestionably the deepest source of frustration for the Board of Education. Everyone understands we need to pay the light bill, but what about the discretionary income?**

**As a percentage, there's not much discretionary income in education, but there are choices.**

***Without understanding the choices, you cannot effectively address the change.***

**Here are two example formats of summary changes to district budgets. Using these to launch the discussion, please tell us what format you would find helpful.**

**Thank you.**

# ***Choose Your Favorite***

## **CHANGES TO THE BUDGET :**

- ☐ Boulder Valley School District
- ☐ Charlotte-Mecklenburg Schools

**Observations:**

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# **CHANGES TO THE BUDGET**

**BOULDER VALLEY  
SCHOOL DISTRICT**

## 2006-2007 Budget Adjustment Plan

The 2006-07 Revised Adopted Budget includes these **significant** adjustments to the expenditure budget of the 2005-06 Revised Adopted Budget.

### All Program Areas

1. Provides an additional \$7.7 million in employee compensation including \$6.9 million in negotiated salary increases, a \$1.7 million increase in health insurance premiums, \$700,000 for a 0.5% increase in the employer paid PERA rate and an estimated \$1.6 million in savings from the turnover of senior staff.\*

### Regular Instruction

2. Remove 2004-05 Textbook Carryover	\$ (402,643)	All Schools
3. Remove 2004-05 School Resource Allocation Carryover	(336,644)	All Schools
4. 2005-06 Textbook Carryover*	498,637	All Schools
5. 2005-06 School Resource Allocation Carryover*	362,452	All Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 121,802</b>	

6. Increase Teacher FTE for Staffing Ratios (6.1 FTE)	\$ 406,010	Elementary Schools
7. Increase Specialist FTE for Staffing Ratios (1.077 FTE)	71,684	Elementary Schools
8. Reduce Teacher FTE for Staffing Ratios (9.2 FTE)	(607,642)	Middle Schools
9. Reduce Teacher FTE for Staffing Ratios (5.5 FTE)	(365,567)	Senior High Schools
10. Increase Teacher FTE for Staffing Ratios (2.5 FTE)	162,500	Elementary Schools
11. Increase Specialist FTE for Staffing Ratios (0.5 FTE)	32,500	Elementary Schools
12. Increase Teacher FTE for Staffing Ratios (1.5 FTE)	97,500	Middle Schools

### Subtotal Changes In Staffing Ratios (Ongoing Funding) \$ (203,015)

13. Reduce Ongoing Textbook Funding*	\$ (300,000)	All Schools
14. Operating Funds for PYPIB	15,000	Whittier Elementary
15. Preschool Teacher (0.16 FTE)	13,330	Sanchez Elementary
16. Extended Day Kindergarten Teacher (0.5 FTE)	29,475	Sanchez Elementary
17. IB Teacher (0.4 FTE)**	26,624	Centaurus High School
18. IB Coordinator (0.2 FTE)**	13,312	Centaurus High School
19. Math Coordinator for Phase II Program Implementation (0.5 FTE)	44,000	Columbine Elementary
20. Operating Funds for Phase II Program Implementation	1,500	BCSIS Elementary
21. Operating Funds for Phase II Program Implementation	1,500	High Peaks Elementary
22. Operating Funds for Phase II Program Implementation	1,500	Foothill Elementary
23. Operating Funds for Phase II Program Implementation	6,000	Columbine Elementary

### Subtotal Changes in Ongoing Funding \$ (147,760)

24. Remove 2005-06 One Time Funds	\$ (1,010,169)	All Schools
25. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	57,398	BCSIS Elementary
26. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	58,370	High Peaks Elementary
27. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	64,744	Foothill Elementary
28. One Time Funds for Phase II Program Implementation (0.5 TOSA FTE & Operating Funds)	49,000	Monarch High
29. One Time Funds for Phase II Program Implementation (Operating Funds)	15,000	Columbine Elementary

**2006-2007 Budget Adjustment Plan - Continued**

30. One Time Increased Staffing for High School Anomalies (7.0 FTE)	455,000	High Schools
31. One Time Funds for New Educator Orientation	100,000	All Schools
32. One Time Funds for Textbooks*	300,000	All Schools
33. One Time Textbooks/Learning Materials*	228,334	All Schools
34. One Time Dental Charges*	100,000	All Schools
35. One Time TBD*	274,385	All Schools
<b>Subtotal Changes in One Time Funding</b>	<b>\$ 692,062</b>	

<b>Regular Instruction Total</b>	<b>\$ 463,089</b>
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**Special Instruction**

36. Carryover TAG Professional Development*	\$ 41,539	All Schools
37. Carryover TAG Additional Revenue*	49,483	All Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 91,022</b>	

38. ESL Teacher FTE for Phase II Program Implementation (1.0 FTE)	\$ 67,000	Birch Elementary
39. ESL Teacher FTE for Phase II Program Implementation (1.0 FTE)	67,000	Fairview High School
40. ESL Teacher FTE for Phase II Program Implementation (0.3 FTE)	20,100	Columbine Elementary
41. TAG Coordinator for Phase II Program Implementation (0.7 FTE)	50,500	Columbine Elementary
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ 204,600</b>	

<b>Special Instruction Total</b>	<b>\$ 295,622</b>
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**Instructional Support Programs**

42. Remove 2004-05 Medicaid Program Carryover	\$ (123,481)	Nursing Services
43. Remove 2004-05 Computer Replacement Carryover	(153,850)	Information Technology
44. Carryover TIES Training*	223,000	Learning Services
45. Carryover Counseling Curriculum*	9,000	Secondary Schools
46. Carryover Medicaid Program*	126,991	Nursing Services
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 81,660</b>	

47. Community Liaison for Phase II Program Implementation (0.5 FTE)	\$ 19,500	BCSIS Elementary
48. Community Liaison for Phase II Program Implementation (0.5 FTE)	19,500	High Peaks Elementary
49. Community Liaison for Phase II Program Implementation (0.5 FTE)	19,500	Foothill Elementary
50. Community Liaison for Phase II Program Implementation (0.5 FTE)	19,500	Columbine Elementary
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ 78,000</b>	

51. Remove 2005-06 One Time Vertical Teaming Funds	\$ (20,000)	Secondary Education
52. Remove 2005-06 One Time IT School Support Funds	(100,000)	All Schools
53. Remove 2005-06 One Time Increased PIE & PEP Tuition Funds	(19,000)	Learning Services
54. Remove 2005-06 One Time Counseling Curriculum Funds	(50,000)	Secondary Schools
55. Remove 2005-06 One Time TIES Training Funds	(223,000)	Learning Services
56. One Time CELA Training	27,015	Planning & Assessment
<b>Subtotal Changes in One Time Funding</b>	<b>\$ (384,985)</b>	

<b>Instructional Support Programs Total</b>	<b>\$ (225,325)</b>
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**2006-2007 Budget Adjustment Plan – Continued**

<b>School Administration and Operations</b>		
57. Remove 2004-05 Building Administrator Carryover	\$ (54,984)	All Schools
58. Carryover Paperless BOE System*	100,050	Board of Education
59. Carryover BOE Professional Development Accounts*	6,643	Board of Education
60. Carryover Other Miscellaneous Requests*	5,360	Departments
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 57,069</b>	
61. Elementary Principal Staffing (0.25 FTE)	\$ 27,721	Elementary Schools
62. Natural Gas Costs	198,515	All Buildings
63. Water / Sewage Costs	49,830	All Buildings
64. Electricity Costs	61,060	All Buildings
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ 337,126</b>	
<b>School Administration and Operations Total</b>	<b>\$ 394,195</b>	
<b>District-Wide Services/Central Administration</b>		
65. Software License Fees for E-Recruiting	\$ 65,000	Human Resources
66. Required Cell Phone Reimbursement	82,800	All Locations
67. Internet Connection Costs	9,300	Telecommunications
68. Tuition Reimbursement for Paraeducators	7,500	Human Resources
69. Clerical support for Phase II Program Implementation (0.5 FTE)	12,248	Open Enrollment
70. Operating Funds for Phase II Program Implementation	3,500	Open Enrollment
71. Annual Legal Update	3,500	Legal Services
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ 183,848</b>	
72. Remove 2005-06 One Time Funds	\$ (361,374)	Superintendent's Office
73. One Time Funds for Phase II Program Implementation - Marketing	90,000	Communications
74. One Time Funds for Health Insurance Study	50,000	Admin & Operations
75. One Time Teacher Stipends for Computer Replacement Program	79,000	Information Technology
76. One Time Technology Needs*	225,000	Information Technology
77. One Time Superintendent Search Committee*	60,000	Superintendent's Office
<b>Subtotal Changes in One Time Funding</b>	<b>\$ 142,626</b>	
<b>District-Wide Services/Central Administration Total</b>	<b>\$ 326,474</b>	

\* Indicates an adjustment to the 2006-07 Proposed Budget Document.

\*\* Budgeted item not included in the 2006-07 Proposed Budget Adjustment Plan.

**Total \$ 8,954,055**

<b>Other Funds</b>	
78. The Technology Fund reflects the District's Computer Replacement Program. The program will maintain current technologies by providing a four-year replacement cycle for all computers within the Boulder Valley School District as well as provide training and software as needed. The transfer to the Technology Fund has been increased by inflation (2.1%).	Technology Fund

**2006-2007 Budget Adjustment Plan – Continued**

79. The 2006-07 transfer to the Athletics Fund has been increased by 3.1% to reflect the additional funding from the School Finance Act. The 2006-07 participation fees have been increased at the high school level in the second and third sport fees from \$110 to \$135 and \$85 to \$135 respectively, with a new family maximum fee of \$405. Middle level participation fee amounts have also increased from \$50 to \$75 for the six-game or eight-game competitive season, and from \$10 to \$25 for a single-game season. Activity ticket prices have increased from \$25 to \$35 per season ticket. A one time General Operating Fund transfer of \$267,044 is included in this budget to cover two thirds of the cost of this contract over the next three years. An additional \$62,000 is included to meet rising transportation costs. Increased expenditures include rising transportation costs and a change to the contract for athletic trainers with the Boulder Center for Sports Medicine. This contract change increases fees for trainer services to \$130,000 per year. The revised budget also reflects the allocation of carryover dollars for schools as appropriate.
80. Workers' compensation insurance premiums are projected to increase by 56% from the previous year's amount. However, savings in deductible reimbursements from 2005-06 and decreased 2006-07 property and liability insurance premiums will require only a 5.76% increase in the 2006-07 General Operating Fund allocation to the Risk Management Fund. Beginning with the 2006-07 budget, the Insurance Reserve Fund has been renamed the Risk Management Fund and converted from an internal service fund to a sub fund of the General Operating Fund in order to comply with Colorado Department of Education requirements.
81. The total transfer from the Community Schools Fund is \$758,750. The base transfer of \$533,750 transfer from the Community Schools Fund has been increased by \$225,000 to fund projects in Information Technology related to the Lawson Enterprise System and the Computer Replacement Program. The facility rental program continues to operate under the cost recovery model as approved by the Board of Education in June 2001. Approved rate increases have been used to project facility rental revenues for the upcoming 2006-07 fiscal year. Additionally, a scholarship line item has been included to reflect the waiver of tuition for after school programs. Staff salaries and benefits are projected to increase.
82. There are no significant changes to the Tuition-Based Preschool Fund for the 2006-07 budget year.
83. BVSD received two new grants awards in 05-06, both of which are funded for three years. The Alcohol Abuse Reduction grant is being funded at \$472,225 for 2006-07 and the Title II B, NCLB, Math and Science Partnership grant is being funded at \$356,399 for 2006-07. Title III, English Language Learners was reduced by \$106,887 and Title III, ELL Immigrant Set-Aside is not being funded for BVSD for 2006-07. The Read to Achieve grant is in its third and final award year and has been funded at \$1,274,136 for 06-07. Funding that may be reduced or eliminated from the Federal budget in the future include Comprehensive School Reform, Services to Expelled Students, and Even Start.
84. The transfer to the Transportation Fund is decreased by \$1,375,416 to reflect additional revenues from the Transportation Mill Levy as recorded within the Transportation Fund. The Transportation Mill Levy is set at 1.509 mills and estimated to generate \$6,239,116 in revenue.

Athletics Fund

Risk Management Fund

Community School  
FundTuition-Based Preschool  
FundGovernmental  
Designated-Purpose  
Grants Fund

Transportation Fund

**2006-2007 Budget Adjustment Plan – Continued**

85. The transfer to the Colorado Preschool and Kindergarten Program Fund has increased to reflect additional per pupil revenue as defined by the School Finance Act. Also, the Colorado Legislature funded additional slots for 2006-07 and BVSD was granted 50 additional preschool slots (25 FTE) by CDE. The total budget was determined using an allocation of 145.5 student FTE. The name for the Colorado Preschool Program was changed to the Colorado Preschool and Kindergarten Program by legislative action. Colorado Preschool and Kindergarten Program Fund
86. The mill levy for collections in 2007 is estimated to increase to 4.902 to provide the appropriate funding for the District's debt service obligations. Bond Redemption Fund
87. The Building Fund records the revenues and expenditures related to the \$296.8 million capital improvement bond issue for capital additions, upgrades, or replacements at each BVSD school, as approved by voters on November 7, 2006. District administrative and operational staff, in cooperation with learning services staff have begun the planning process necessary to determine a financing and construction schedule to implement an ambitious six-year construction timetable beginning in the spring of 2007. The revenue budget reflects the issuance of \$120 million of the bonds for Phase I projects, as well as interest earned on those funds. The expenditure budget has been set relatively high at \$5 million to account for expenditures related to the issuance of debt, program development and Phase I projects that may arise between the passage of the election and the end of the fiscal year. Unused resources at June 30, 2007 will carry forward into the next fiscal year. Building Fund
88. 2006-07 funding for capital projects includes the per pupil transfer from the General Operating Fund of \$3,977,901, revenue of \$630,000 from the sale of Palo Park in Boulder, a one-time transfer of \$1,409,000 from the General Operating Fund and \$1,459,635 of unencumbered beginning fund balance. Infrastructure for the implementation for the Computer Replacement Program is reflected in the 2006-07 Capital Reserve Project List. The estimated 2006-07 beginning fund balance is a result of several large summer construction projects which are being carried over into the new fiscal year and an unanticipated sale of real estate. Capital Reserve Fund
89. The Food Service Fund budget has been prepared using a \$0.25 increase in lunch prices for the 2006-07 school year. As in prior years, labor and benefit costs continue to increase. Contributed capital and beginning balances have been adjusted to reflect changes in GASB 34 requirements. The contributed capital amount will be adjusted each year by the annual depreciation expense. Food Service Fund
90. This internal service fund accounts for claims and administrative fees of the District's self-funded dental insurance employee benefit program. The District contributes \$431 per eligible employee to this fund. It has been actuarially determined that current contributions plus reserves are sufficient to cover current and future claims. Dental Insurance Fund
91. Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12 will increase by 59.5 to 1,256 FTE. Horizons Alternative K-8 will decrease to 303 from 304. Boulder Preparatory High School's count will increase to 130 from 103. Summit Middle School will increase to 312 from 300. Justice High School will begin the 2006-07 fiscal year as a new charter school with 61 student FTE. Related fund transfers and expenditures have been adjusted to reflect these additional students. Charter Schools Fund

# **CHANGES TO THE BUDGET**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

**2007-2008 PROPOSED CURRENT EXPENSE BUDGET:  
SUMMARY OF CHANGES TO 2006-2007 BASE BUDGET**

	State	County	Federal	Other	Total
<b>2006-2007 BASE BUDGET</b>	<b>\$630,680,410 *</b>	<b>\$316,160,298 **</b>	<b>\$90,647,276 *</b>	<b>\$20,848,854 *</b>	<b>\$1,058,336,838</b>
<b>I. SUSTAINING OPERATIONS</b>					
A. Salaries and Benefits	37,538,509	14,599,325	-	60,094	52,197,928
B. Program Continuation	<u>2,073,606 A</u>	<u>6,138,576</u>	-	<u>4,961,713 B</u>	<u>13,173,895</u>
Sub-Total	<b>39,612,115</b>	<b>20,737,901</b>	-	<b>5,021,807</b>	<b>65,371,823</b>
<b>II. STUDENT GROWTH AND OPENING</b>					
<b>NEW SCHOOLS</b>					
A. Enrollment Increases	19,541,202	4,798,920	-	2,990,477 C	27,330,599
B. New Schools	<u>2,143,266</u>	<u>4,837,089</u>	-	-	<u>6,980,355</u>
Sub-Total	<b>21,684,468</b>	<b>9,636,009</b>	-	<b>2,990,477</b>	<b>34,310,954</b>
<b>III. PROGRAM EXPANSION &amp; NEW INITIATIVES</b>					
A. Eight-PLUS Programs	570,450	1,801,437	-	-	2,371,887
B. Advanced Studies and College Prep Programs	-	514,552	-	-	514,552
C. Exceptional Children (EC) Inclusive Practices	511,033	313,670	-	-	824,703
D. English as a Second Language (ESL)	294,511	496,451	-	-	790,962
E. District Reorganization/Decentralization					
Reorganization of Academic Services		1,654,846			1,654,846
Decentralization/Learning Communities		5,832,543			5,832,543
Achievement Zone	1,232,307	1,244,369			2,476,676
F. Expanded Day at Billingsville Elementary	-	350,000	-	-	350,000
G. Professional Development	-	267,092	-	-	267,092
H. K-12 Comprehensive Math Model	-	221,046	-	-	221,046
I. Middle College High School at CPCC	332,422	290,668	-	-	623,090
J. K-3 Intensive Reading	-	160,912	-	-	160,912
K. Student Exchange Program	-	24,000	-	-	24,000
L. Writing Plan Implementation	-	311,046	-	-	311,046
M. Accountability Initiatives	287,436	274,829	-	-	562,265
N. Effective Educators Recruitment & Retention	-	418,680	-	-	418,680
O. Strong Parent & Community Connections	-	548,270	-	-	548,270
P. Small Schools	718,801	432,662	-	-	1,151,463
Q. Transportation Service Improvement Initiatives	559,907	371,901	-	-	931,808
R. Four Tiered Disciplinary System	378,345	41,655	-	-	420,000
S. K-3 Class Size Reduction	-	1,949,221	-	-	1,949,221
Sub-Total	<b>4,885,212</b>	<b>17,519,850</b>	-	-	<b>22,405,062</b>
<b>IV. REVISIONS AND REDIRECTIONS</b>		<b>(17,519,850)</b>			<b>(17,519,850)</b>
<b>TOTAL 2007-2008 PROPOSED CURRENT EXPENSE BUDGET</b>	<b><u>\$696,862,205</u></b>	<b><u>\$346,534,208</u></b>	<b><u>\$90,647,276</u></b>	<b><u>\$28,861,138</u></b>	<b><u>\$1,162,904,827</u></b>

\* Includes state revisions and anticipated revenue adjustments to 2006-07 Adopted Budget.

\*\* Does not include one time restricted contingency funding of \$4,900,000 for the High School Challenge grant and \$500,000 for assistance in developing a weighted student funding formula and studying decentralization. These funds were awarded after the 2006-2007 budget was adopted.

A Includes \$1,933,327 for additional teacher assistant positions to maintain state pupil/teacher assistant ratios and funding to sustain transportation service level and quality of fleet maintenance.

B Includes a fund balance appropriation for math training stipends and a 15% merit-based supplemental for staff at four high schools.

C Includes a fund balance appropriation to purchase 33 new buses and an estimated increase in state textbook allotment.

# 2007-2008 PROPOSED PROGRAM CHANGES

## I. Sustaining Operations

### Change Reference: I.A

Explanation of Change	Description	Local Cost
<b>A. <u>Salaries and Benefits</u></b>		
1. <u>Increase in Salaries</u> It is anticipated at this time that the state will provide a 5% average increase for teachers and school based administrators and a 2.5% increase for all non-certified staff. It is also anticipated that the state will provide a 2.5% bonus for all non-certified staff. Funds are needed to provide an equivalent increase for our locally funded positions.	Salaries and Benefits	<u>\$9,284,732</u>
2. <u>Increase in Health Insurance Rate</u> It is anticipated at this time that the employer-paid portion of the state health insurance rate will increase from \$3,854 to \$4,394 annually, which represents a 14% increase. Funds are needed to provide an equivalent increase for our locally funded positions.	Salaries and Benefits	<u>\$1,428,366</u>
3. <u>Increase in Dental Insurance Rate</u> It is anticipated at this time that the employer-paid portion of the District's dental insurance rate will increase \$14, from \$231 to \$245 annually. Funds are needed to cover the rate increase for all state and locally funded positions.	Salaries and Benefits	<u>\$214,328</u>
4. <u>Increase in Retirement Rate</u> It is anticipated at this time that the employer-paid portion of the state retirement plan will increase from 7.14% to 7.91% annually. Funds are needed to cover the rate increase for all locally funded positions.	Salaries and Benefits	<u>\$1,360,699</u>
5. <u>Comprehensive Compensation Study and Market Adjustment – Phase 1</u> One strategy for recruiting and retaining effective staff in the Strategic Plan 2010 is to reward both instructional and non-instructional employees with compensation initiatives. Based on a consultant's study of the CMS pay plan, considering both internal and external equity, district salary recommendations will be made. These funds will launch the first phase of a multi-year plan.	Salaries and Benefits	<u>\$2,311,200</u>

### Change Reference: I.B

Explanation of Change	Description	Local Cost
<b>B. <u>Program Continuation</u></b>		
1. <u>Charter Schools</u> Based on projected increases in the charter-school enrollments as a result of growth and two new charter schools opening, additional funding is requested to increase our charter-school budget. Charter-school enrollment is expected to increase by 1,029 students in Mecklenburg County, based on state projections for 2007-08.	Other	<u>\$2,395,347</u>

## 2007-2008 PROPOSED PROGRAM CHANGES

### Change Reference: I.B (Continuation)

Explanation of Change	Description	Local Cost
<p>2. <u>Utilities</u>                      Utility costs for the school district are expected to increase 5.5% for electricity and 6% for natural gas over the prior year due to price increases. Therefore, the utilities budget for 2006-07 must be adjusted to cover the projected increase.</p>	Purchased Services	<u>\$1,181,692</u>
<p>3. <u>Workstation and Network Engineers</u>                      The Workstation and Network Services team provides technical support and service for the computers, software applications, school networks, and wireless infrastructure that are used daily to meet instructional and business objectives. The Workstation Services Team (22 engineers to include 15 workstation engineers and 7 sr. workstation engineers) currently supports more than 39,000 computers and 340 domain and files servers in 161 schools and approximately 20 administrative locations. That is, one CMS engineer to support 1,772 computers (1:1,772). NCDPI recommends one engineer for every 400 computers. By comparison, two of the other largest school districts in the state have engineer to computer ratio ranging from 1:675 to 1:1,172. With regard to support for school network systems and the wireless infrastructure, CMS has two network engineers to support more than 170 sites. NCDPI recommends one network engineer for every 50 schools. The engineers and Help Desk respond to nearly 40,000 calls per year. These calls are increasing each year as we add more schools and complexity to our technology platform (state online testing, PLATO, textbook adoption materials, and a district emphasis on integrating technology into curriculum.) Funding is designated to add three workstation and network engineers to lower our engineer to computer ratio to 1:1,379.</p>	Salaries and Benefits	<u>\$195,676</u>
<p>4. <u>Insurance Premiums</u>                      Citing growth in amount of property to insure and market conditions, the Division of Insurance and Risk Management has advised CMS to expect an increase for various insurance premiums in our next renewal cycle. Funding is designated to cover the projected premium rate increase of approximately 5%.</p>	Purchased Services	<u>\$140,020</u>
<p>5. <u>Increase in Mileage Rate to IRS Standard Rate</u>                      Due to the increase in costs to operate and properly maintain a vehicle, funds are designated to increase the reimbursement rate from 40.5 cents to the IRS standard mileage reimbursement rate of 48.5 cents as of January 2007. This will provide appropriate reimbursement to all of our itinerant teachers and other staff.</p>	Purchased Services	<u>\$177,477</u>
<p>6. <u>Graduation Costs</u>                      Based on an increased cost for facilities to hold graduation ceremonies and the addition of a midyear graduation ceremony, additional funding is designated to increase our graduation budget.</p>	Purchased Services	<u>\$50,000</u>
<p>7. <u>Magnet Program Administration</u>                      The Magnet Schools Assistance Program grant expires on June 30. In order to maintain the magnet department, four administrative positions currently funded by the grant are requested. These positions support magnet schools through program development, data collection and review, and marketing and recruitment.</p>	Salaries and Benefits	<u>\$307,146</u>

# 2007-2008 PROPOSED PROGRAM CHANGES

## Change Reference: I.B (Continuation)

Explanation of Change	Description	Local Cost
8. <u>Transportation Staffing</u> The Transportation Department serves an estimated 85,000 students riding to and from school daily and vehicle maintenance programs for 1,450 buses and service vehicles. In addition, the department provides supplementary transportation services for instructional programs for extended-day tutorials, Saturday Academy, instructional and non-instructional field trips and various central and administrative events. Some departmental ratios of staff to workload are inadequate to provide top-class, safe service and adequate maintenance. Funding is designated to hire five Technician II positions.	Salaries and Benefits	<u>\$227,626</u>
9. <u>State Disadvantaged Student Supplemental Funding (DSSF) Replacement</u> In 2006-07, the state provided a new allotment for DSSF. These funds were used to provide additional instructional positions (32) needed to implement the new weighted student staffing (WSS) model. New state guidance requires that these funds be used to support the high school reform models at specific high schools: Thus, these funds can no longer be used to support the weighted student staffing model. Funding is designated to replace these funds in order to continue the current staffing model.	Salaries and Benefits	<u>\$1,463,592</u>

## II. Student Growth and Opening New Schools

### Change Reference: II.A

#### A. Enrollment Increases

1. <u>Enrollment – Additional Allotments</u> Student enrollment is projected to increase by approximately 5,231 students in 2007-08, which represents a 4% increase in our student population. Additional positions, as outlined below, are needed in order to maintain our current staffing formulas and to staff classrooms that will be needed to accommodate this growth. Funds are also included for the local pay supplement for state and locally paid positions. Funds also are needed for maintenance of new computer equipment, maintenance of additional virus protection, maintenance contracts on equipment, supplies and materials and classroom furniture.	Salaries and Benefits	\$2,383,060
	Local Supplement	\$2,160,472
	Purchased Services	\$56,576
	Supplies & Materials	\$143,590
	Equipment	\$55,222
	Total	<u>\$4,798,920</u>

	<u>State</u>	<u>Local</u>
Teachers & Support Staff	252.5	38.0
Assistant Principals	6.0	0.5
CTE Teachers	4.0	0.0
Bilingual Education Staff	14.0	0.0
EC Teachers & Support Staff	17.0	0.0
Office Personnel	0.0	5.0
Assistants	34.0	6.0
Transportation	37.0	0.0
	<u>364.5</u>	<u>49.5</u>

# 2007-2008 PROPOSED PROGRAM CHANGES

Change Reference: II.B

Explanation of Change	Description	Local Cost
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## B. New Schools

### 1. Additional Position Allotments

One elementary and one high school are scheduled to open in August 2007. These schools require staffing to provide instruction and support services. This request also includes the local supplement for state and locally paid positions. Estimated additional positions are as follows:

	State	Local
Principals	2.0	0.0
Assistant Principals	0.0	5.0
Teachers & Support Staff	8.0	6.0
CTE Teachers	19.0	0.0
Office Personnel	8.5	0.0
Assistants	0.0	2.0
Campus Security Associates	3.0	0.0
	40.5	13.0

Salaries and Benefits	\$842,898
Local Supplement	\$246,869

Funding for additional weeks of employment for some 10-month staff is needed to ensure a smooth opening at each new school. The principal will use the lead time to plan for curriculum and instruction, assemble school faculty and staff, and provide necessary staff development.

Salaries and Benefits	\$19,814
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In addition, three new elementary schools are scheduled to open in August 2008. Additionally, two new elementary schools are being discussed as possibly opening in August 2008. Key positions needed for planning, teacher recruitment, master course scheduling and other issues will require funding during fiscal year 2007-2008. These positions include:

Salaries and Benefits	\$384,650
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	Months of Employment per School
Positions	5 Elem.
Principals	5.0
Senior Admin. Secretary	5.0
Assistant Principal	1.7
Media Specialist	2.0
Custodian	2.0
Secretary	2.0
Cafeteria Manager	1.0
	18.7
Extended Employment	
Hours per School	100.00

Total	<u>\$1,494,231</u>
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### 2. Non-personnel support

Funding is requested for various technology needs not covered by bond funds to open new facilities such as telephone service (lines and installation) and associated systems support, data network connectivity, hardware repair and maintenance of critical systems, data connectivity and video conferencing.

Purchased Services	<u>\$252,589</u>
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## 2007-2008 PROPOSED PROGRAM CHANGES

### Change Reference: II.B (Continuation)

Explanation of Change	Description	Cost
3. <u>Maintenance</u> The opening of five new and/or replacement schools and major facility renovations coming on line will result in the addition of 708,219 square feet in our facilities. In order to properly maintain this additional square footage, funds are requested at \$4.12 per square foot to cover staffing, utilities and contracted services.	Salaries and Benefits	\$1,813,864
	Utilities	\$1,019,745
	Purchased Services	\$87,203
<ul style="list-style-type: none"> <li>• Additional Staff (47 Positions) <ul style="list-style-type: none"> <li>23.0 Custodians <ul style="list-style-type: none"> <li>1.0 Head Custodian I</li> <li>1.0 Head Custodian II</li> <li>1.0 Project Manager</li> <li>1.0 Regional Property Manager</li> </ul> </li> <li>2.0 Locksmith</li> <li>2.0 Carpenter</li> <li>1.0 Roofers</li> <li>1.0 Painters</li> <li>2.0 Grounds Crew Chief</li> <li>1.0 HVAC Mechanic II</li> <li>1.0 Equipment Mechanic</li> <li>2.0 Pest control Operator</li> <li>2.0 Plumber II</li> <li>1.0 Sheet Metal Worker II</li> <li>1.0 Electronic control specialist</li> <li>1.0 Area Operations Supervisor</li> <li>1.0 Electronic Technician II</li> <li>1.0 Payables Support Technician</li> <li>1.0 Welder</li> </ul> </li> <li>• Utilities</li> <li>• Purchased/Contracted Services</li> <li>• Garbage Pick-up</li> </ul>	Total	<u>\$2,920,812</u>
4. <u>Athletics and Graduation at the New High School</u> In order to provide safe and competitive interscholastic athletic programs at the new high school, additional funding is needed. Funds will be used to cover expenditures including coaching stipends, contracting of game officials, police officers, ambulance service and security staffing, supplies and materials, and required football insurance. The cost for a graduation ceremony is also included.	Salaries and Benefits	\$96,430
	Purchased Services	\$66,654
	Supplies and Materials	\$6,373
	Total	<u>\$169,457</u>

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**2007-2008 PROPOSED PROGRAM CHANGES**

### III. Program Expansion and New Initiatives

Change Reference: III

Explanation of Change	Description	Local Cost
<b>A. <u>Eight-PLUS Programs</u></b>		
<p>A substantial number of eighth grade students are being promoted to ninth grade without having met the North Carolina Gateway requirements (scoring Level III or IV on end of grade math and reading tests). The Eight-PLUS Programs initiative will require students who do not pass the Gateway to be retained or to take intensive literacy and/or math intervention/support courses before being allowed to pursue regular high school courses. The Eight-PLUS programs will:</p> <ul style="list-style-type: none"> <li>include a stand-alone school at Midwood (Central Avenue) for approximately 300 students who feed into the four challenge high schools – West Charlotte, West Mecklenburg, Garinger, and Waddell;</li> <li>require each high school to offer a pre-9th grade support program for students whose eighth grade end of grade (EOG) scores indicate a need for intensive literacy and math intervention/support courses before being allowed to pursue regular high school courses; and</li> <li>require some students to be retained in eighth grade.</li> </ul> <p>Funds are designated for an assistant principal, 20 teacher positions, technology coordinator, Communities in Schools (CIS) site coordinators and the local supplement for state paid positions.</p>	Salaries and Benefits	\$1,174,019
	Purchased Services	\$627,418
	Total	<u>\$1,801,437</u>
<b>B. <u>Advance Studies and College Prep Programs</u></b>		
<p>Several initiatives are being developed to support the Advanced Studies programs. These initiatives include designing the early college initiative, launching the college-prep studies and strengthening the Horizons program for highly gifted students.</p> <p>Another initiative will expand the SpringBoard program to two high schools for the 2007-08 school year. Springboard is a college-prep program developed by the College Board which helps students gain the skills needed to succeed in college.</p> <p>Finally, Academic Alliances will allow teachers of the strongly gifted to collaborate and hear from leading researchers in their various content areas to plan high quality instruction.</p> <p>Funds are designated for an advanced studies specialist, high school coordinator, as well as professional development, travel, supplies and materials.</p>	Salaries and Benefits	\$144,552
	Purchased Services	\$355,000
	Supplies and Materials	\$15,000
	Total	<u>\$514,552</u>
<b>C. <u>Exceptional Children (EC) Inclusive Practices</u></b>		
<p>Inclusion is defined as a philosophy or set of beliefs based on the idea that students with disabilities have the right to be members of the classroom communities with non-disabled peers whether or not they can meet the traditional expectations of those classrooms. All Bright Beginnings Kindergarten and secondary schools along with 51 elementary schools now use inclusive practices. The remaining schools will be trained in the summer of 2007. Funds are designated to contract with consultants and for stipends for an inclusive practice summer institute.</p>	Salaries and Benefits	\$198,670
	Purchased Services	\$115,000
	Total	<u>\$313,670</u>

# 2007-2008 PROPOSED PROGRAM CHANGES

Change Reference: III (Continuation)

Explanation of Change	Description	Local Cost
<b>D. <u>English as a Second Language (ESL) Enhancement</u></b>		
<p>As of October 1, 2006, 14,883 Limited English Proficient (LEP) students were enrolled in CMS. CMS will provide intensive English language and cultural orientation services to these newcomer students through SIFE (Students with Interrupted Formal Education) Centers. Three additional SIFE teachers and three assistants funded by the state will staff the centers. Also, a fourth SIFE teacher also funded by the state will serve SIFE students who are enrolled in schools that do not house a SIFE Center. Funds are designated for the local supplement for these positions.</p> <p>All Limited English Proficiency (LEP) students are eligible to enroll in the English as a Second Language (ESL) program. To ensure that CMS meets the linguistic and academic needs of these students, schools will offer a curriculum that is tailored to each student's level of proficiency in listening, speaking, reading, and writing. In addition, intensive professional development in Sheltered Instruction Observation Protocol (SIOP) strategies will be available for administrators and teachers. Funding is designated to hire an executive director of ESL and contract for five Communities in School (CIS) site coordinators.</p>	Salaries and Benefits	\$211,261
	Purchased Services	\$285,190
	Total	<u>\$496,451</u>
<b>E. <u>District Reorganization/Decentralization</u></b>		
<b><u>Reorganization of Academic Services</u></b>		
<p>The reorganization of the Education Services and School Administrative Divisions reflects the Strategic Plan 2010. Realigning these resources will facilitate the decentralization process as the district shifts to area learning communities as well as provide a better support structure for the implementation of the Strategic Plan 2010. Through this process, those responsible for academic content will now be responsible for a K-12 focus to better assist the area learning community. In addition, principals will have more authority over those who service the students in their individual schools, for example, the Family Advocates, Social Workers, Drop Out Prevention Counselors and School Psychologists will now report to principals. Funds are designated to hire positions within the newly formed Academic Services Division including an assistant superintendent of PreK-12 instructional support, directors for key areas, coordinators, curriculum specialists, and clerical support positions.</p>	Salaries and Benefits	<u>\$1,654,846</u>
<b><u>Decentralization/Learning Communities</u></b>		
<p>As outlined in the Strategic Plan 2010, the district plans to decentralize into geographically grouped learning communities. The goal is to improve services to schools and make the district more responsive to local community concerns. The recurring costs for six office facilities which include space, telecommunications, data, utilities and custodial maintenance are required to place staff offices within the learning community geographic areas. Personnel costs include staffing each office with an area superintendent, executive director(s)-area office, area administrator for student services (discipline), curriculum support coordinator, Exceptional Children resource teacher, resource teachers and clerical support. Funding for area office supplies, mileage, travel and contracted services are also included.</p>	Salaries and Benefits	\$4,624,671
	Purchased Services	\$1,027,872
	Supplies and Materials	\$180,000
	Total	<u>\$5,832,543</u>

**2007-2008 PROPOSED PROGRAM CHANGES**

Change Reference: III (Continuation)

Explanation of Change	Description	Local Cost
<b>E. <u>District Reorganization/Decentralization (Continuation)</u></b>		
<b>Achievement Zone</b>		
As outlined in the Strategic Plan 2010, an Achievement Zone has been established for under-performing schools. Approximately 11,000 students in 10 chronically under-performing schools will embark on a journey to academic excellence when Charlotte-Mecklenburg Schools' Achievement Zone officially opens its door August 2007.	Salaries and Benefits	\$1,176,869
	Purchased Services	\$40,000
Students will receive intensive support and a special academic program that places a strong emphasis on literacy. Special programs will be developed at each school to address the individual academic and social needs for students.	Supplies and Materials	\$27,500
	Total	<u>\$1,244,369</u>
Funding is designated for personnel costs including an area superintendent, executive director-area office, area administrator for student services (discipline), curriculum support coordinator, Exceptional Children resource teacher, resource teachers, community relations specialist, data analyst and clerical support. Funding for area office supplies, mileage, travel and contracted services are also included. In addition, the Achievement Zone schools will receive additional school based staff such as teachers, academic facilitators, social workers and campus security associates based on the specific school need.		
<b>F. <u>Expanded Day at Billingsville Elementary</u></b>		
An expanded day pilot will be implemented at Billingsville Elementary based on Billingsville's performance under the NC Accountability Program. Less than 50% of the students in grades 3-5 are on grade level. Billingsville is also one of the two elementary schools in the Achievement Zone. Funds are designated to pay the school based staff to work the additional hour to extend the day.	Salaries and Benefits	<u>\$350,000</u>

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**2007-2008 PROPOSED PROGRAM CHANGES**

Change Reference: III (Continuation)

Explanation of Change	Description	Local Cost
<b>G. Professional Development</b>		
<p>CMS is contracting with PEAK Learning Systems to work with all teachers for a third year. <i>Classroom Instruction that Works</i> has been distributed throughout the CMS system and further expert training on this and later texts will promote educational excellence.</p> <p>In an effort to strengthen the pipeline for school leadership, the Leadership Academy programming will be expanded to include an Aspiring Leaders Program, Novice Principal Program and a Continuing Leadership Development Program for principals with three or more years of experience. We will work with higher education partners to build a strong leadership program.</p> <p>The Yale National Initiative is an educational partnership between universities and CMS to strengthen teaching and learning in the district, and it will be modeled after the Yale National Initiative that developed from a partnership between Yale University and the New Haven Public School System.</p> <p>A number of key teacher professional development programs have been aligned with the Strategic Plan 2010. They integrate the philosophical principles and strategies of district initiatives. Teacher Seminars will be designed and implemented during the school year to extend learning acquired during the Summer Teacher Institute.</p> <p>Funding is designated to provide professional development opportunities for teachers and principals and for two new director positions – one focused on teacher and the other on principal professional development.</p>	Salaries and Benefits	\$170,092
	Purchased Services	\$97,000
	Total	<u>\$267,092</u>
<b>H. K-12 Comprehensive Math Model</b>		
Having a comprehensive math model with one basal textbook and appropriate intervention strategies will provide better support for all students. Thus, to enhance math instruction, Saxon and Algebraic Thinking will be replaced by the primary math textbooks from Scott Foresman and Holt. Funding is designated to hire a director for math and science and to provide training for teachers unfamiliar with the new textbook adoptions.	Salaries and Benefits	<u>\$221,046</u>

# 2007-2008 PROPOSED PROGRAM CHANGES

## Change Reference: III (Continuation)

Explanation of Change	Description	Local Cost
<p><b>I. <u>Middle College High School at CPCC</u></b>                      Located on the Cato Campus of Central Piedmont Community College (CPCC), Middle College High School (MCHS) is a partnership between the Charlotte-Mecklenburg Schools (CMS) and CPCC. Designed as a small autonomous high school, it will serve students in grades 11 and 12, with a maximum enrollment of 200 students. MCHS will offer a rigorous honors, Advanced Placement and dual enrollment credit curriculum to students who desire to accelerate their academic instruction. Every student will be required to follow the College/University Prep or the College Tech/College/University Prep course of study for high school graduation. The MCHS will expand the opportunities for academically capable high school juniors and seniors to earn a high school diploma and receive credit toward a post-secondary certificate, diploma, an associate's or applied associate's degree. Funds are designated for five teachers and the local supplement for state paid positions.</p>	Salaries and Benefits	<u>\$290,668</u>
<p><b>J. <u>K-3 Intensive Reading</u></b>                      This project will focus on providing a more intensive literacy curriculum for K-3 students not reading on grade level. The general curriculum for these struggling readers will be augmented with additional reading interventions and support during the school day. These interventions, guided by assessment and progress monitoring, will focus on phonics, phonemic awareness, fluency, vocabulary and comprehension. Students will continue within this intensive model until they are reading on grade level. Funds are designated for professional development for teachers using the interventions. The DIBELS pilot which allows teachers to monitor progress using a handheld device (PDA) will be expanded. Currently used in Title I elementary schools, an additional 22 schools will receive the equipment and training on this method of data collection. Funding is also designated to hire an elementary reading specialist to oversee the programs.</p>	Salaries and Benefits	<u>\$160,912</u>
<p><b>K. <u>Student Exchange Program</u></b>                      The new Study Abroad Program includes specific instructional and academic goals. Agreements with foreign countries will facilitate student and faculty exchanges. Materials that explain the program options will be designed and distributed internally and externally. The Study Abroad Program enriches the high school curriculum with options for higher level courses and electives, better preparing students for SAT and NAEP tests, Advanced Placement tests as well as end of course (EOC) tests. The Study Abroad Program offers CMS students and faculty opportunities to become well-educated global competitors. Funds are designated for marketing, recruiting, materials and travel expenses.</p>	Purchased Services	<u>\$24,000</u>

**2007-2008 PROPOSED PROGRAM CHANGES****Change Reference: III (Continuation)**

Explanation of Change	Description	Local Cost
<b>L. <u>Writing Plan Implementation</u></b>		
Writing is a component of the North Carolina accountability system with student success measured at grades four, seven and ten. To prepare our students to be successful, instruction must occur in all grades as well as within content areas. Instructional programming based on Lucy Calkins' writer's workshop for elementary schools and the Write Traits for secondary schools has been developed. Funds are designated for training, stipends for participants and materials for schools for successful implementation. Funding will also be designated to hire a director for K-12 literacy and writing.	Salaries and Benefits	\$293,046
	Purchased Services	\$18,000
	Total	<u>\$311,046</u>
<b>M. <u>Accountability Initiatives</u></b>		
The Department of Assessment (Office of Accountability) budget for School Year 2007-08 includes resources to bolster the district's capacity to evaluate program effectiveness, implement a comprehensive accountability system and strengthen and align assessment tools. Specifically, we are adding a staff analyst to increase our capacity to evaluate the effectiveness of CMS programs and initiatives. Additional resources will support redesigning our local assessment tools to assist schools with diagnosing student learning and instructional practice. Moreover, beginning in school year 2007-08, CMS will administer a national assessment test. This will provide an important baseline as to how students compare academically with peers in other districts around the country. Finally, this budget contains resources to implement the district's new accountability system including the creation and use of a new school report card that will provide parents, teachers, students and the community with a complete and understandable picture of a school's performance.	Salaries and Benefits	\$35,676
	Purchased Services	\$142,688
	Supplies and Materials	\$96,465
	Total	<u>\$274,829</u>
<b>N. <u>Effective Educators Recruitment and Retention Plan</u></b>		
Attracting and retaining effective teachers, administrators and other employees is essential to accomplishing the academic achievement goals set forth in the Strategic Plan 2010. A variety of initiatives outlined below are designed to address recruitment and retention.	Salaries and Benefits	\$346,680
	Purchased Services	\$72,000
Teach For America Expansion: Teach For America has a proven history of successfully recruiting and training non-education majors from highly competitive universities to effectively serve in schools with high poverty levels. TFA teachers are highly requested by principals based on their passion for teaching and high success rates. Funds are budgeted to secure 20 additional TFA recruits.	Total	<u>\$418,680</u>
Teaching Fellows Signing Bonus: A variety of methods will be implemented concurrently to increase the hiring of Teaching Fellows, who are the recipients of the State of North Carolina's most prestigious teaching scholarships. The Strategic Plan 2010 call for a \$2,500 specialized signing bonus for Teaching Fellows, as one element of the multiple recruitment strategies. Funding is designated for this bonus.		

## 2007-2008 PROPOSED PROGRAM CHANGES

Change Reference: III (Continuation)

Explanation of Change	Description	Local Cost
<b>N. <u>Effective Educators Recruitment and Retention Plan (Cont.)</u></b>		
Human Resources Division Bonus Program: The Strategic Plan includes a performance bonus incentive for Human Resources as one strategy for enhancing recruitment efforts. The program, which includes one measure for the opening of schools and one measure for maintenance of high fill rates throughout the year, involves all Human Resources staff in activities to meet these targets. Funding is designated to provide this incentive.		
Imaging system licenses: Funding is budgeted for 75 additional imaging system licenses to allow web-based access to scanned applicant and employee information and to enable a shift to an electronic system to manage evaluation documents. The new system, LiquidOffice, will increase use of the imaging system as completed observations and evaluations will be available for electronic viewing by principals and senior staff, based on security.		
<b>O. <u>Strong Parent and Community Connections</u></b>		
More than 50 national research studies have shown that strong communication plays an important role in the type and quality of parent/community involvement in education, and is strongly correlated to improved student academic achievement. When parental and community communication and involvement are strong, visible and ongoing, students have better attendance and behavior (at school and at home), perform better in the classroom and on standardized tests, and they enroll in more challenging academic classes.	Purchased Services	\$448,270
	Supplies and Materials	\$100,000
	Total	<u>\$548,270</u>
Research conducted by CMS also shows that parents desire better, faster and more timely communication, and that school and district responsiveness to requests for information and other parent and community needs often falls short. Community members and groups have expressed the desire to assist CMS in meeting student needs but often do not know how to connect with individual schools or the district in a way that is meaningful for all involved. Principals have expressed the need for greater stability in the volunteer base, a greater need for student mentors, and a more strategic focus and greater support in partnership development.		
Based on CMS Goals 2010, this new initiative is designed to strengthen parent and community involvement, communications and partnerships, while improving the district's responsiveness to students, parents and community members. Major initiatives strengthening and focusing the volunteers and partnerships department more strategically, providing better training for principals and school-based personnel on developing strong parent and community connections, and increasing the timeliness of CMS communications via an improved Web site, CMS-TV3 and other tools.		

## 2007-2008 PROPOSED PROGRAM CHANGES

Explanation of Change	Description	Local Cost															
<p><b>P. Small Schools</b></p> <p>In association with the state's New Schools Project Office and the Bill and Melinda Gates Foundation, CMS will open three smaller high schools in 2007-08. Each school's goal is simple: to teach students a limited number of essential skills and areas of knowledge. The program's design is shaped by the intellectual and imaginative powers and competencies that the student needs rather than by "subjects" as conventionally defined. Curricular decisions should be guided by the aim of thorough student mastery and achievement rather than by an effort to merely cover content. Garinger High School will add three smaller comprehensive high schools. The three small comprehensive schools are named the Finance School @ Garinger High, the Leadership and Public Service School @ Garinger High and the Math and Science School @ Garinger High. Funding is designated for the following positions:</p> <table border="0"> <thead> <tr> <th></th> <th><u>State</u></th> <th><u>Local</u></th> </tr> </thead> <tbody> <tr> <td>Principals</td> <td>3.0</td> <td>0.0</td> </tr> <tr> <td>Teachers &amp; Support Staff</td> <td>3.0</td> <td>6.0</td> </tr> <tr> <td>Office Personnel</td> <td>6.0</td> <td>0.0</td> </tr> <tr> <td></td> <td><u>12.0</u></td> <td><u>6.0</u></td> </tr> </tbody> </table>		<u>State</u>	<u>Local</u>	Principals	3.0	0.0	Teachers & Support Staff	3.0	6.0	Office Personnel	6.0	0.0		<u>12.0</u>	<u>6.0</u>	Salaries and Benefits	<u>\$432,662</u>
	<u>State</u>	<u>Local</u>															
Principals	3.0	0.0															
Teachers & Support Staff	3.0	6.0															
Office Personnel	6.0	0.0															
	<u>12.0</u>	<u>6.0</u>															

Q.	<b>Transportation Service Improvement Initiatives</b> In an effort to improve customer service to schools and parents, funding is designated to hire additional management and support staff in the transportation department – specifically two new regional operations managers and five senior technicians. The operations manager and supporting operations technician teams will provide quality service, communications, problem solving, and immediate contact for the staff in the new decentralized learning communities. This level of operations will also provide a source of contact for school administrators and parent contacts requiring a higher level of response. Additionally, the regional operations managers will provide consistent supervision, standard levels of support, team building, problem solving and training for the specialists and staff in the transportation area offices who are in turn managing the front line employees including bus drivers.	Salaries and Benefits <u>\$371,901</u>
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CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**2007-2008 PROPOSED PROGRAM CHANGES**

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Change Reference: III (Continuation)

Explanation of Change	Description	Local Cost
<p><b>R. Four-Tiered Disciplinary Process</b>            CMS will develop more placement options that will address student offenses through specific programs to meet student needs using a four-tiered system. This will include student/parent selected placements at certain schools; district selected placement at alternative programs for certain incidents; district selected placement at other alternative programs for more egregious offenses; and, if necessary, exclusion and expulsion. The structure will be a four-tiered disciplinary process as outlined below:</p> <ul style="list-style-type: none"> <li>▪ Tier One – Students on the secondary level who commit minor infractions and/or are disfranchised from a comprehensive high school program               <ul style="list-style-type: none"> <li>○ Options include: support in anger management, conflict resolution or anti-bullying, in-school suspension, community service, and/or programs such as Performance Learning Center or Midwood Day Program (parent choice)</li> </ul> </li> <li>▪ Tier Two – Student who commit more serious infractions, for example, a fist fight               <ul style="list-style-type: none"> <li>○ Consequence: 3-5 days attendance at an alternative to suspension site (not Derita)</li> </ul> </li> <li>▪ Tier Three – Student who commit more serious infractions and/or have repeat offenses               <ul style="list-style-type: none"> <li>○ Consequence: Long-term attendance at Derita</li> </ul> </li> <li>▪ Tier Four – Students who commit serious crimes and cannot attend school with the general student population               <ul style="list-style-type: none"> <li>○ Consequence: Exclusion by the Board of Education</li> </ul> </li> </ul> <p>It is anticipated that state funding will be utilized for the staffing to operate the alternative programs, however, funds are budgeted for the local supplement pay for those positions.</p>	Salaries and Benefits	<u>\$41,655</u>
<p><b>S. K-3 Class Size Reduction</b>            Funding is designated to provide 40 additional classroom teacher positions to reduce the class size in grades K-3 in some FOCUS schools. Allocation of these positions to specific schools will be based on factors such as Free and Reduced Lunch (FRL) percentage and student academic performance at the school.</p>	Salaries and Benefits	<u>\$1,949,221</u>

## 2007-2008 PROPOSED PROGRAM CHANGES

### IV. Redirections/Reductions

Change Reference: IV.A

Explanation of Change	Description	Local Cost
<b>A. <u>Redirection of Funds</u></b>		
<b>1. <u>Program and Service Evaluations</u></b>		
<p>"Everything we do needs to be in alignment so we can focus and leverage our resources to get better results for kids," says the superintendent. As we embark on the implementation of many of the strategies outlined in the Strategic Plan 2010, we must redirect current resources to pay for these new strategies. The following reductions have been identified for redirection in 2007-08:</p>		
<b>Garinger High School Accelerated Program:</b>		
In 2003-04, the Garinger High School Accelerated Program was introduced to provide rising ninth-grade students with a variety of accelerated opportunities in the summer before ninth grade. This pre-high school experience was designed to help ninth-graders prepare for high school after graduating from middle school. Funding was provided for extended employment for instructional staff. With Garinger in the state's New School Project for smaller high schools, the use of these dollars has declined. Therefore, the budget for the extended employment hours can be reduced.	Salaries and Benefits	<u>(\$350,000)</u>
<b>High School Discretionary Funds:</b>		
In 2005-06, CMS provided seven high schools not in the High School Challenge grant with discretionary funding. In 2007-08, this money will be utilized to support the initiatives in the Strategic Plan 2010.	Salaries and Benefits	(\$811,912)
	Purchased Services	(\$102,485)
	Total	<u>(\$914,397)</u>
<b>Instructional Excellence:</b>		
In 2003-04 CMS established the Department of Instructional Excellence to enhance teacher retention and development using mentors and coaches. Although this program has served an important purpose in the district, this department, which included 23 positions, was eliminated in January 2007 and most of the teachers were redeployed to schools.	Salaries and Benefits	(\$1,418,186)
	Purchased Services	(\$12,306)
	Supplies and Materials	(\$37,620)
	Totals	<u>(\$1,468,112)</u>
<b>Lawn Maintenance:</b>		
The number of planned lawn cuts has been reduced; however, with proper monitoring, we believe that this will not result in a significant decline in the aesthetic appearance of the school grounds.	Purchased Services	<u>(\$300,000)</u>

# 2007-2008 PROPOSED PROGRAM CHANGES

## Change Reference: IV.A (Continuation)

Explanation of Change	Description	Local Cost
<b>ASEP General Fund Transfer:</b>		
In 2003-04, CMS provided a direct subsidy from the General Fund to the After School Enrichment Program enterprise fund to compensate for the projected financial loss at ten additional middle school sites. Some of these non-self-sustaining sites were closed in 2005-06. Thus, the transfer of funds from the General Fund is no longer required.	Salaries and Benefits	<u>(\$226,200)</u>
<b>NCWise:</b>		
In 2006-07, CMS instituted a state mandated new student information system, NCWise, to replace the outdated Student Information Management System (SIMS) and CMS' Integrated Student Information System (ISIS). Funding was added for one-time purchases of software licensing and computer hardware. These funds can now be redirected.	Purchased Services	(\$205,375)
	Supplies and Materials	(\$160,375)
	Total	<u>(\$365,750)</u>
<b>Local Textbooks:</b>		
With the adoption of the new K-5 language-arts textbooks (revised Open Court), the cost for textbook materials that are consumable in nature will be less next year as they are included in the cost of the adoption. Local funding for maintenance of textbooks can be reduced.	Supplies and Materials	<u>(\$1,726,790)</u>
<b>2. Central Office Reductions</b>		
<b>Central Office staffing reductions:</b>		
A vacant assistant superintendent for building services and ten vacant custodial positions were eliminated as a result of departmental restructuring of job responsibilities.	Salaries and Benefits	<u>(\$442,607)</u>
The Education Services and School Administration divisions have undergone a major reorganization creating a newly defined Academic Services Division. The reorganization is part of the Strategic Plan 2010 goal to improve services to schools and make the district more responsive to local community concerns. Realigning these division employees advances the decentralization process as the district shifts to area learning communities. As part of the shift, 143.25 central office positions are being eliminated, most in Education Services and School Administration. This reduction includes 73.25 of the total positions eliminated. Additional positions eliminated are reflected in the Instructional Excellence (23) and Exceptional Children (2) reductions. The remaining 45 positions eliminated were funded with other revenue sources and therefore are not included in the local reductions. CMS is creating 126 new positions to serve the learning communities and the new Achievement Zone as well as new central office positions. These new positions are explained in the appropriate new initiative.	Salaries and Benefits	<u>(\$5,381,326)</u>
<b>Non-personnel expense reductions:</b>		
Other expense reductions were made at the Central Office level, including a change in the way the employee-assistance services are provided, reducing the funds budgeted for an anticipated rate increase in the waste removal contract, reducing office supplies and a reduction in the funds historically used for the opening of schools.	Salaries and Benefits	(\$60,140)
	Purchased Services	(\$309,586)
	Supplies and Materials	(260,208)
	Total	<u>(\$629,934)</u>

# 2007-2008 PROPOSED PROGRAM CHANGES

## Change Reference: IV.A (Continuation)

Explanation of Change	Description	Local Cost
3. <u>Staffing</u> Based on the state's projection, funds allocated for teacher assistants will allow our current teacher assistant ratios of 1:25 for kindergarten and 1:38 in grades 1-3 to be maintained as well as fund 22 teacher positions. Therefore, we redirected 22 local teacher positions to state funding and reduced the local budget for the cost of these positions.	Salaries and Benefits	<u>(\$908,666)</u>
15 teacher positions that were previously funded with local funds can be redirected to state funding, thus the local budget for the cost of these positions can be reduced.	Salaries and Benefits	<u>(\$619,545)</u>
An adjustment is recommended to revise the budgeted average annual salary for state paid non-instructional support personnel based on the actual average salary paid in 2006-07. After this adjustment, we are able to redirect local non-instructional support positions to state funding and local funds previously budgeted for these positions can be reduced.	Salaries and Benefits	<u>(\$841,992)</u>
Two school-based Exceptional Children coordinating teachers as well as one Exceptional Children specialist and one resource teacher were eliminated. Funding for these positions is being redirected to offset the cost for the Exceptional Children inclusive- practice initiative.	Salaries and Benefits	<u>(\$267,356)</u>
Eight locally paid Career and Technical Education teacher positions were eliminated. Although intended to be used while licensure issues were resolved, historically these positions have not been utilized. Funding for these positions is being redirected to offset the cost of the TechConnect initiative.	Salaries and Benefits	<u>(\$472,019)</u>
The assistant principal formula for elementary schools was changed to the weighted student staffing model. This new formula assigns a "weight" of 1.3 to each elementary student across the district identified as a Free and Reduced Lunch (FRL) student. The assistant principal staffing allocation for elementary schools is determined by applying the new formula to the "weighted" population. This change yielded 22 local assistant principal positions that could be eliminated. The formula change is as follows:	Salaries and Benefits	<u>(\$1,732,082)</u>
<u><b>Current Formula (no weighting)</b></u> <u>Assistant Principals</u> 1 per school 2 per 786-1,100 students 3 per 1,101+ students	<u><b>Proposed Formula (weighted)</b></u> <u>Assistant Principals</u> 1 per school 2 per 1,001-2,000 students 3 per 2,001+ students	
Fourteen administrative assistant positions were eliminated. These were clerical positions allotted to schools whose enrollment was slightly below the next threshold in the assistant principal formula and therefore, the school did not receive an additional assistant principal position.	Salaries and Benefits	<u>(\$465,167)</u>

## 2007-2008 PROPOSED PROGRAM CHANGES

**Change Reference:** IV.A (Continuation)

Explanation of Change	Description	Local Cost
<p>4. <u>Redirection of Extended Employment for Opening New Schools</u>                      Funding was requested for 2006-07 for extended employment for some 10-month staff to ensure a smooth opening at each of the new schools. This amount was a one-time expense and will be redirected to offset the cost of extended employment for 2007-08.</p>	<p>Salaries and Benefits</p>	<p><u>(\$407,907)</u></p>
		<p><b>Total Redirections</b> <u>(\$17,519,850)</u></p>

**Executive Summary.  
Popular Annual Financial Report  
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to tell their story to the public, to  
their constituents, to themselves.**

**Here are four examples. Two were  
embedded in the district's budget  
book as pullouts. Two versions are  
stand-alone.**

**For communicating with the public,  
these pieces are invaluable.**

**Sometimes they are  
the *only* part of the budget  
people will read.**

**How do we want to communicate?**

**Thank you.**

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# **EXECUTIVE SUMMARY**

**BOSTON  
PUBLIC SCHOOLS**



# Executive Summary



# Executive Summary

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## THE FY 2008 BUDGET CONTEXT

Last August, Superintendent Contompasis issued a "Call to Action" to principals and headmasters, and, indeed, to all members of the Boston Public Schools community. Very simply put, he recognized that in order to ensure proficiency for all students and to close the achievement gap, we must accelerate the progress we are making. In order to reach that goal, he delivered three directives:

- Every child, in every classroom, in every school must move to the next level.
- Our work must be about every student at every point on the spectrum.
- This is the work of every school and of all central employees.

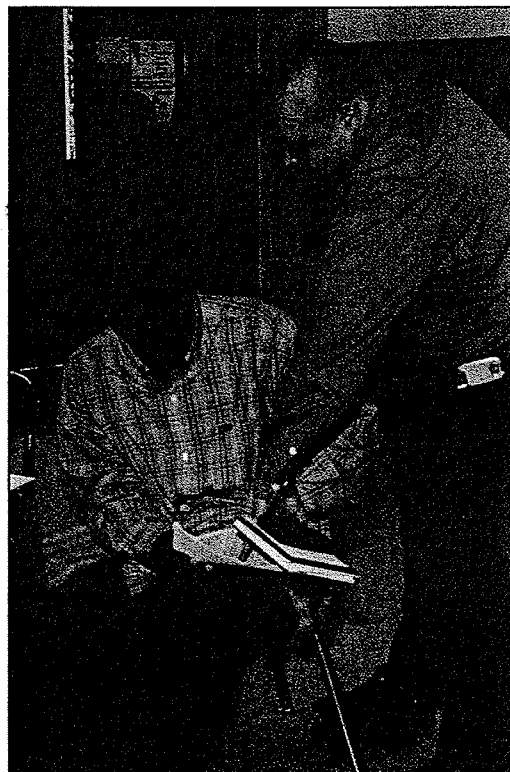
While much has changed over the past five months, and we have been presented with many challenges, this mission remains focused and unchanged.

The budget recommendation that is presented reflects our commitment to this goal. It allows us to maintain and build on investments that we have made, and provides funding for some limited, but strategic interventions to move us forward. It is also tempered by a fiscal environment that is extraordinarily challenging.

As an example, let us take a look at health insurance. Since FY 2001, the cost to the Boston Public Schools for health insurance premiums has increased from approximately \$35 million to a proposed \$74.5 million for FY 2008. This represents an increase of 113%. Over the same period of time, our budget has increased only 22%. In FY 2001, health insurance represented 5.71% of the total general fund budget. In the coming year it will account for 9.97% of all spending. This pattern cannot be sustained.

Just think — if we currently had the option to have our health insurance costs managed by the Group Insurance Commission, as the Mayor is proposing, the bill for health insurance premiums for Boston Public Schools employees this year would be reduced by \$6 million to \$7 million. Think about what we could do with that. These savings would allow for the hiring of over one hundred new teachers. They could support expanded learning time opportunities for 4,000 to 5,000 more students. They could finance critical interventions needed for our most at-risk students. They could provide enhanced support for low performing schools. It is critical that we make progress in controlling health insurance costs.

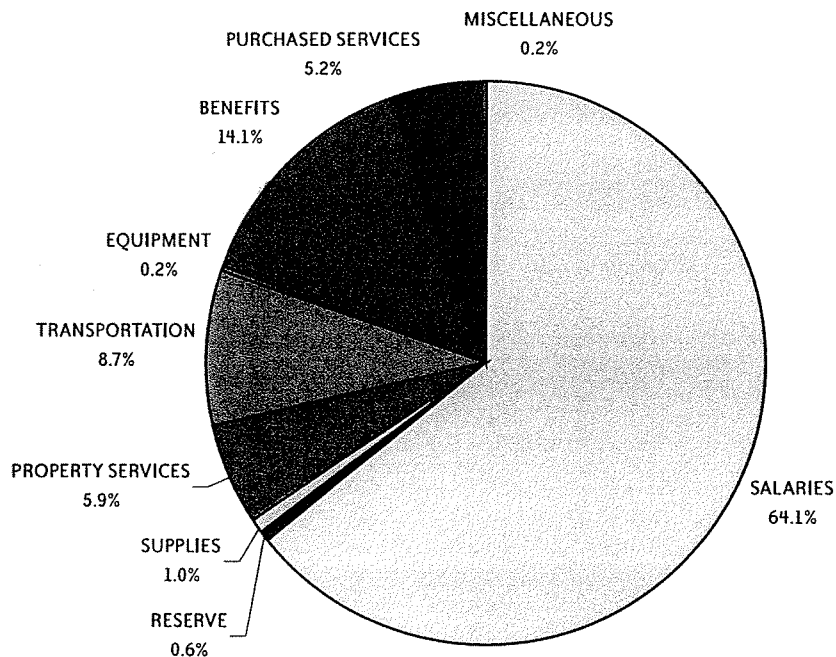
*Continued on page 10 ►*



## FY 2008 Account Code Budget (General Fund)

The Account Code Budget is a traditional "line item" expense budget presentation.

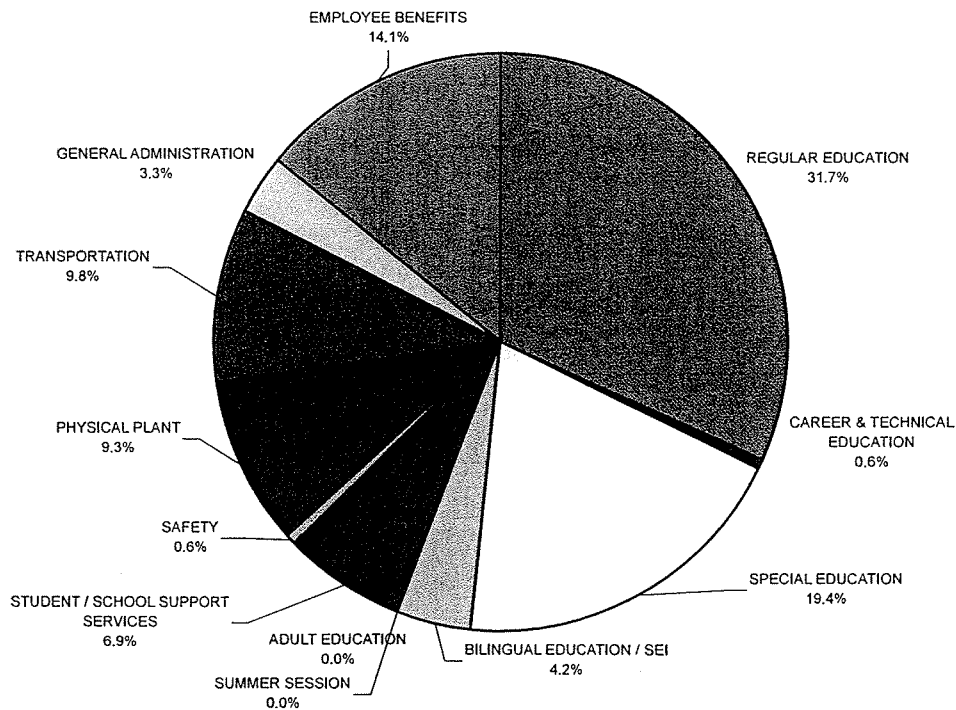
	FY 2007	FY 2008	Increase / (Decrease)	Percent
SALARIES	\$481,335,127	\$501,073,503	\$19,738,376	4.10%
RESERVE	\$1,454,898	\$4,636,478	\$3,181,580	218.68%
SUPPLIES	\$7,314,220	\$7,488,474	\$174,254	2.38%
PROPERTY SERVICES	\$45,794,768	\$45,832,632	\$37,864	0.08%
TRANSPORTATION	\$62,377,580	\$68,416,517	\$6,038,937	9.68%
EQUIPMENT	\$2,566,113	\$1,861,316	\$(704,797)	-27.47%
BENEFITS	\$105,326,483	\$110,491,353	\$5,164,870	4.90%
PURCHASED SERVICES	\$39,574,858	\$40,507,348	\$932,490	2.36%
MISCELLANEOUS	\$1,741,477	\$1,727,739	\$(13,738)	-0.79%
<b>TOTAL</b>	<b>\$747,485,524</b>	<b>\$782,035,360</b>	<b>\$34,549,836</b>	<b>4.62%</b>



## FY 2008 Program Code Budget (General Fund)

The Program Code Budget allows for a programmatic presentation of how the BPS spends its money.

PROGRAM	FY 2007	% of FY 07	FY 2008	% of FY 08	Var.	% Var.
<b>INSTRUCTION</b>						
REGULAR EDUCATION	\$246,017,167	32.9%	\$248,282,102	31.7%	2,264,935	0.92%
CAREER & TECHNICAL EDUCATION	\$4,640,350	0.6%	\$4,333,615	0.6%	(306,735)	-6.61%
SPECIAL EDUCATION	\$149,374,521	20.0%	\$151,384,035	19.4%	2,009,514	1.35%
BILINGUAL EDUCATION / SEI	\$27,985,876	3.7%	\$32,554,636	4.2%	4,568,760	16.33%
ADULT EDUCATION	\$360,731	0.1%	\$384,529	0.1%	23,798	6.60%
SUMMER SESSION	\$267,442	0.0%	\$275,570	0.0%	8,128	3.04%
<b>SUBTOTAL INSTRUCTION</b>	<b>\$428,646,087</b>	<b>57.3%</b>	<b>\$437,214,487</b>	<b>55.9%</b>	<b>8,568,400</b>	<b>2.00%</b>
<b>SCHOOL SUPPORT SERVICES</b>						
STUDENT / SCHOOL SUPPORT SERVICES	\$50,711,028	6.8%	\$54,254,914	6.9%	3,543,886	6.99%
SAFETY	\$4,608,234	0.6%	\$4,605,207	0.6%	(3,027)	-0.07%
PHYSICAL PLANT	\$68,145,406	9.1%	\$72,907,440	9.3%	4,762,034	6.99%
TRANSPORTATION	\$70,197,029	9.4%	\$76,490,232	9.8%	6,293,203	8.97%
GENERAL ADMINISTRATION	\$19,851,257	2.7%	\$26,071,727	3.3%	6,220,470	31.34%
EMPLOYEE BENEFITS	\$105,326,483	14.1%	\$110,491,353	14.1%	5,164,870	4.90%
<b>SUBTOTAL SCHOOL SUPPORT SERVICES</b>	<b>\$318,839,437</b>	<b>42.7%</b>	<b>\$344,820,873</b>	<b>44.1%</b>	<b>25,981,436</b>	<b>8.15%</b>
<b>TOTAL</b>	<b>\$747,485,524</b>	<b>100.0%</b>	<b>\$782,035,360</b>	<b>100.0%</b>	<b>34,549,836</b>	<b>4.62%</b>



## Executive Summary (continued from page 7)

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In addition to health insurance, the economic climate is characterized by a significant amount of uncertainty. Within the city, this is due, in large part, to the fact that most of our collective bargaining contracts remain unsettled. For employees in Boston Public Schools unions that have unsettled contracts, each 1% increase costs approximately \$4.7 million. And each one of these contracts requires funding in both the current fiscal year and next year.

Please note that this budget recommendation does not include any funding for future collective bargaining agreements. As settlements are made, they will be subject to approval of a supplemental budget request.

Finally, at the state level, the probability of a major influx of new funding, through local aid, is slight. Both the Governor and the legislative leadership have suggested that there is a structural deficit in the range of \$1 billion. And while there has been some commitment to insure appropriate levels of local aid, they have attempted to manage expectations in light of this projection. The Governor's budget is due to be released at the end of March, and we will be monitoring it carefully. Meanwhile, Boston's FY 2007 net state aid remains more than \$65 million below FY 2002 levels.

This budget is the result of preliminary resource allocation discussions among the Leadership Team and other staff, mindful of the policy directions set by the School Committee and the Mayor, and informed by public testimony in a series of hearings sponsored by the Boston School Committee. It reflects the known fiscal realities facing the City of Boston and the Boston Public Schools at this point in time. This recommendation totals \$782,035,360 — an increase of approximately 4.6% over our FY 2007 budget appropriation of \$747,485,524.

## WHAT THIS BUDGET ACCOMPLISHES

This budget recommendation, while not without some difficult tradeoffs, supports a number of critical priorities and achieves several important goals. Incremental investments include:

### ► **Eliminating the Achievement Gap**

- Professional development, school training and support for implementation of the Achievement Gap Policy
- Early Childhood / K1 expansion of full-day kindergarten programs for four year olds: 23 new classrooms providing approximately 450 new seats
- Family and community engagement: an increase from 17 to 31 Family and Community Outreach Coordinators
- Support for English language learners
- Continuing support for low performing schools, including \$2 million in additional services provided through the Step UP initiative, a partnership among the Boston Public Schools, the City of Boston, and five universities

### ► **High Quality Instruction**

- Boston Teacher Residency program: increased support and expansion
- Academic coaching: maintaining our existing financial support for coaching despite a decline in private resources

- Curriculum Support – Science: replace funding from an expiring National Science Foundation grant

► **Strengthened Infrastructure and Operations**

- K–8 expansion: Start-up costs for new and expanding K–8 schools
- Bus monitors: Addition of bus monitors to routes for all wheelchair vans
- Program evaluation: Building capacity in Research, Assessment & Evaluation
- Institutional advancement: Securing and aligning private and public resources to support the goals of the district

► **Non-Discretionary Costs**

- Collective bargaining commitments prior to implementation of new contracts (step increases)
- Employee benefits and other inflationary costs
- Plant operations
- Transportation
- “Truing-Up” the budget

In this budget recommendation, we continue to focus our resources on efforts to ensure that the gains we have made in student achievement and in closing the achievement gap are sustained and accelerated.

## **COLLECTIVE BARGAINING – BOSTON TEACHERS UNION CONTRACT**

This budget recommendation includes funding to cover the cost of implementing the contract with the Boston Teachers Union. The timing of contract approval and School Committee budget approval created a somewhat awkward situation. Our initial recommendation explicitly excluded any funding for collective bargaining agreements that had not yet been agreed upon. The traditional vehicle for funding these agreements is through a supplemental appropriation.

While the cost analysis of the contract has been provided to you under separate cover, there are four main components that impact funding of the FY 2008 budget:

- \$12.985 million is added to the base budget reflecting the FY 2007 supplemental appropriation
- \$21.628 million is added to reflect the cost components of the contract that are specific to FY 2008
- A savings of \$1.133 million is reflected as a result of the change in health insurance provisions
- \$1.455 million is added to reflect those components of Superintendent’s Schools that are not contract-specific

With funding for this collective bargaining agreement added, the FY 2008 budget totals \$782,035,360. This represents an increase of \$34.5 million, or 4.62% over the revised FY 2007 budget of \$747.5 million.

### **GUIDING PRINCIPLES**

In the development of school budgets and our overall FY 2008 budget, we have again attempted to emulate best practice. We have incorporated the following guiding principles:

- Equitable, rational and transparent distribution of limited resources among schools
- Integration of lessons learned from prior year budget processes
- Standard and public criteria for budget allocations, recognizing differences in school size, level, and programmatic mix
- A single final enrollment projection on which budgets are based
- A single budget allocation which is not expected to be reduced later in the process
- A single “probable organization” process to assess the implications of FY 2008 budget decisions, based on the best information available in January
- A single staffing process completed by the end of the school year
- An “All-Funds” approach to budgeting
- Use of the budget development process as a management tool to promote efficiency, creativity and continuous improvement
- Utilization of available technology to make budget development efficient and user-friendly.

### **FY 2008 SCHOOL BUDGET ALLOCATIONS**

Given the economic realities that we face this year, we have not been able to continue the recent trend of providing additional restorations of cuts that were made in FY 2004. We have, however, been able to maintain, on the whole, the same level of support for schools that they provide this year. School allocations were released in December, and working with their school site councils, principals completed and submitted their budgets at the beginning of January. These results have been incorporated in this recommendation. In general, schools budgets were developed with the following expectations:

- Projected enrollment is the primary factor that determines budget allocations to schools.
- If enrollment increases, as a rule, a school should expect proportionally increased resources from year to year.
- If enrollment declines, as a rule, a school should expect proportionately fewer resources from year to year.
- If actual enrollment is greater or less than projected, adjustments are made to school budgets after the opening of school.
- Two changes have been made to the standard staffing criteria: assistant principals at elementary schools with bilingual and special education programs; and lunch monitors.
- Despite a \$4 million reduction in Title I funding, the per-pupil amount allocated to schools remains unchanged.
- Schools have been provided resources, on the whole, to provide the same level of programmatic support next year as they are providing this year.

- Regardless of the ultimate level of funding, the Superintendent and his leadership team have made a commitment to ensure that the school budget allocations sent out in December will not be reduced.

## **BPS FUNDING AND REVENUE**

Budget development is both guided and constrained by estimates of revenue for the future fiscal year. While there is always some degree of risk associated with estimating revenue, FY 2008 appears to present its own unique challenges. This budget recommendation is based on the best information we have available to us today, and on a reasonable assessment of the resources which are likely to be available to support our appropriation.

The Boston Public Schools relies on three primary sources of funds to support its operations: general fund appropriations from the City of Boston, state grants and federal grants. The continuing challenges emerging in all three of these areas are described briefly below.

## **CITY OF BOSTON**

The City of Boston relies primarily on two sources of revenue to fund departmental operations: property taxes (which are limited by Proposition 2 ½), and state aid. In the not too distant past, the Boston Public Schools' budget, due largely to the commitment from the Mayor and the support of the School Committee and City Council, had enjoyed healthy increases in appropriation levels. Over the past five years, the City, like the state and federal governments, has faced a challenging financial environment. This new economic reality had been propelled by a general downturn in the economy, reductions in major sources of revenue, and increases in fixed costs. While state revenues are now trending upward, the probability of any large increases in state aid is slight.

While there is still much uncertainty surrounding FY 2008, we know the following:

- This budget recommendation is presented to you prior to the release of the Governor's budget proposal (House 1) or the House and Senate budget proposals.
- Current information suggests a budgetary imbalance at the state level of approximately \$1 billion.
- Commitments have been made for some adjustments positive to Chapter 70, local aid to support public education. However, those commitments are likely to focus on maintaining the current level of support and increase funding for districts with increasing enrollment.

Overall, revenue growth for the City of Boston is expected to be better than in recent years. However, fixed costs (such as health insurance, pension liabilities, and contractual obligations) will likely increase substantially. Even given this limited resource outlook, the Mayor's strong commitment to the Boston Public Schools and his close partnership with the Boston School Committee are reflected in this budget recommendation. The budget recommendation assumes a General Fund appropriation of \$782,035,360, which represents a 4.6% increase over the FY 2007 BPS budget.

## **Executive Summary** (continued)

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### **STATE GRANTS**

We will not have a good assessment of the status of state grants until the release of the Governor's budget at the end of this month. We will be monitoring the state budget process to identify opportunities to support priority areas of funding within the Boston Public Schools. Among those items of critical importance is full funding of the Circuit Breaker program, full funding of the charter school tuition reimbursement provisions, MCAS support, funding for expanded learning opportunities and support for low performing schools.

### **FEDERAL GRANTS**

The outlook is less than optimistic for federal funding.

At this point in the budget development process we traditionally have information on actions taken by Congress that would provide an indicator of future year funding. This year is unusual in that the last Congress adjourned without taking action on appropriation bills for education. As a result, we are operating on a continuing resolution that supports NCLB and other federal grants at FY 2006 levels.

It is expected that Congress will take action on education appropriation bills within the next month. These bills will determine funding levels available to school districts for FY 2008. Based on proposals that are currently before the House and Senate, it is expected that virtually every existing federal grant will be either level funded or reduced.

Once the federal appropriations are approved, state allocations are made. The state then calculates district allocations based on census data provided by U.S. Census Bureau. Early indications from the state suggest that Massachusetts is looking at a 7% to 10% decrease in its allocations. This is driven primarily by census data. There is both a proportional shift of the percentage of low income families to other sections of the country and an absolute decline in the aggregate number of low income families in this state.

We are working with the Council of the Great City Schools to both monitor this process and lobby for additional funding to support the requirements of NCLB and to, minimally, allow us to maintain funding levels that would support the same level of services that we provide today.

### **STRATEGIES TO BALANCE THE BUDGET**

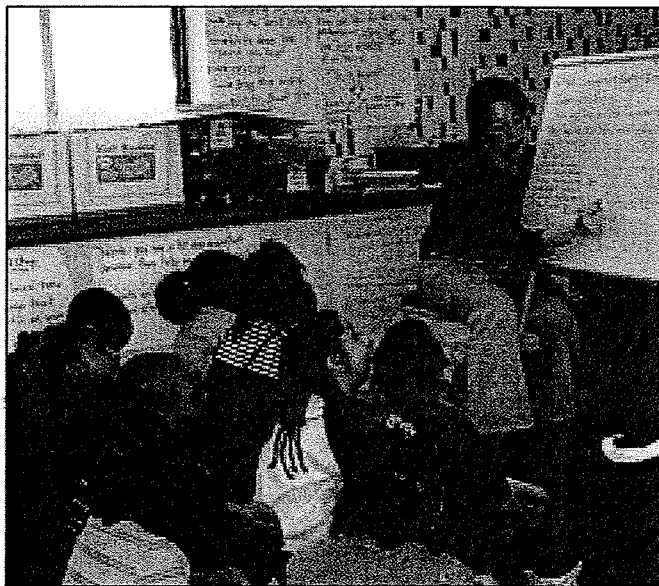
In order to fund our priorities, cover our increasing fixed costs, and balance this budget recommendation, multiple strategies for expenditure reduction, increasing efficiency, resource reallocation, and/or revenue generation have been incorporated into this proposal. Some of these strategies include:

- An "All-Funds" approach to budgeting that seeks to align all of our resources with our instructional priorities
- A reliance on estimating and budgeting up front projected savings associated with vacant budgeted positions ("lag funds").
- A realistic assessment of salary savings generated through attrition in the work force.

- A careful examination of central office positions, programs and business practices, implementation of reductions, recognition of efficiencies and initiation of consolidations wherever feasible.
- Identification of reallocations, tradeoffs and offsetting reductions in order to fund new educational priorities.
- Multi-year “phase-in” periods for a limited number of new instructional initiatives.

## CONCLUSION

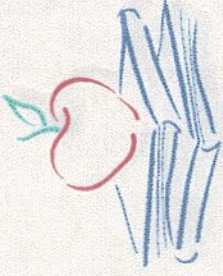
This budget represents the Boston Public Schools’ financial plan to meet our educational goals. It reflects a strong commitment to our shared goal of ensuring that all students reach proficiency. We will continue to align our resources and identify tradeoffs that will enable us to fund the educational priorities that go to the heart of our mission: effective teaching and learning and improved student achievement.



# **EXECUTIVE SUMMARY**

**CLOVIS  
UNIFIED SCHOOL DISTRICT**

## Executive Summary



Clovis Unified School District serves the residents of the City of Clovis, City of Fresno, and the unincorporated areas of the County of Fresno adjacent to Clovis and Fresno. A total population of approximately 187,000 citizens results in a projected student K-12 population of 37,008. The 2007-08 Adopted Budget is presented for the District's 31 elementary schools, five intermediate schools, five high schools, two alternative high schools, two community day schools and a joint charter high school with Fresno Unified School District. In addition, the budget summarizes the cost to provide the necessary services to support the District's school sites.

The 2007-08 Adopted Budget represents a continuation of District educational programs through the Governing Board's three aims which are to:

- Maximize student achievement
- Ensure a safe and positive learning environment where Character Counts!
- Operate with increasing efficiency and effectiveness

The budget process starts in January of each year with the State of the State Address by the Governor and continues through this adopted budget plan for the coming fiscal year. Clovis Unified School District, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's Adopted Budget revenue projection is developed based on the State Budget, along with the District's student enrollment projection for the budget year.

With the exception of this past fiscal year, the State of California has been marred by the budget crisis over the last several years. The start of the 2007-08 school year is a year of very marginal growth but also a year in which the State budget reflects a priority towards education. Revenue limit income is more than two-thirds of the entire District budget and these increases are used to cover all increased costs, new schools and increased salary and benefit costs. The key elements of augmentation or adjustment in the District's Adopted Budget include:

### Keeping the System Going

- Funding for new students
- Cost-of-Living-Allowance (COLA) increase per Average Daily Attendance (ADA) and Unrestricted Funding equal to 4.53% (252 per ADA) or \$8.7 million.



### Catching Up With The Rest

No additional funding is included in the State Budget to reduce the revenue gap between Clovis Unified and the average California unified school district.

### Special Purpose Funds

The Special Purpose Funds, Adult Education and Child Development Funds will continue programs from 2006-07 with a COLA increase from the State of 4.53%. The expenditures have been updated based on current trends for all funds.

### Capital Facility Funds

Construction projects often take longer than one year, therefore, multi-year budgets totaling approximately \$158 million were adopted in the 2007-08 budget year for Building Funds. It is anticipated the District will expend approximately \$100 million on projects during the fiscal year ending June 30, 2007.

Using the aforementioned information, the total revenue budget for the funds of the Clovis Unified School District is shown on the chart below.

#### All Funds Revenue

Funds	2006-07 Unaudited Actuals	2007-08 Adopted Budget	Difference
General	\$ 307,762,763	\$ 296,418,142	\$ (13,344,621)
Adult	6,564,595	6,488,493	(76,102)
Child Development	7,629,162	7,340,090	(289,072)
Food Services	9,265,273	9,494,231	228,958
Deferred Maintenance	2,935,295	2,960,000	24,705
Capital Projects-State	47,463,633	63,774,818	16,311,185
Capital Projects-Local	12,535,318	60,025,808	47,490,490
Special Reserve	22,893,778	15,365,458	(7,258,320)
Bond Interest & Redemption	37,726,020	37,652,000	(74,020)
Self Insurance Fund	-0-	46,456,673	46,456,673
Total	\$ 469,395,098	\$ 542,306,731	\$ 72,911,633



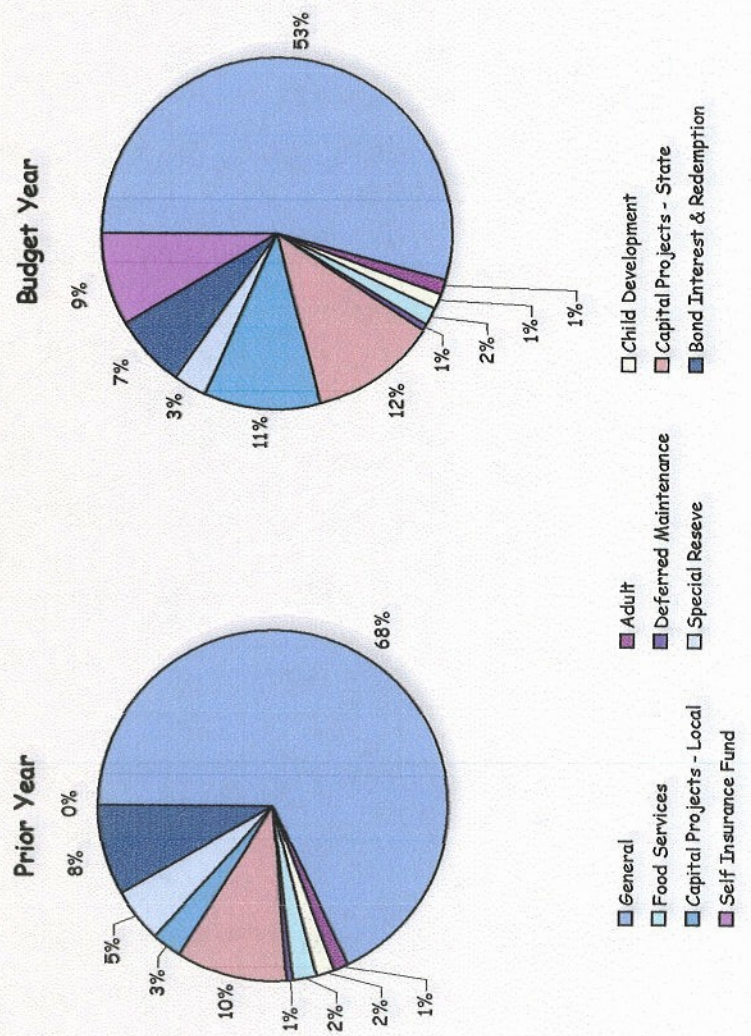


Executive Summary

Total District  
Budgeted Revenue  
2007-08

The District's total budgeted revenue for 2007-08 is \$545,975,713. This is an increase of \$89,199,876 from the 2006-07 estimated actuals revenue of \$456,775,837. This increase is mainly due to multi-year projections within building projects for 2007-08. The General Fund makes up the largest portion of the District's total budget accounting for 53%. The State/Local Building Funds account for 23%; Self Insurance Fund 9%; Bond Interest and Redemption 7%; and the remaining five funds account for 8% of the District's budgeted revenue.

Budgeted Revenue



The total 2007-08 expenditure budgets for all funds of the Clovis Unified School District follows. For comparative purposes, the 2006-07 estimated actuals are also presented.

## Executive Summary

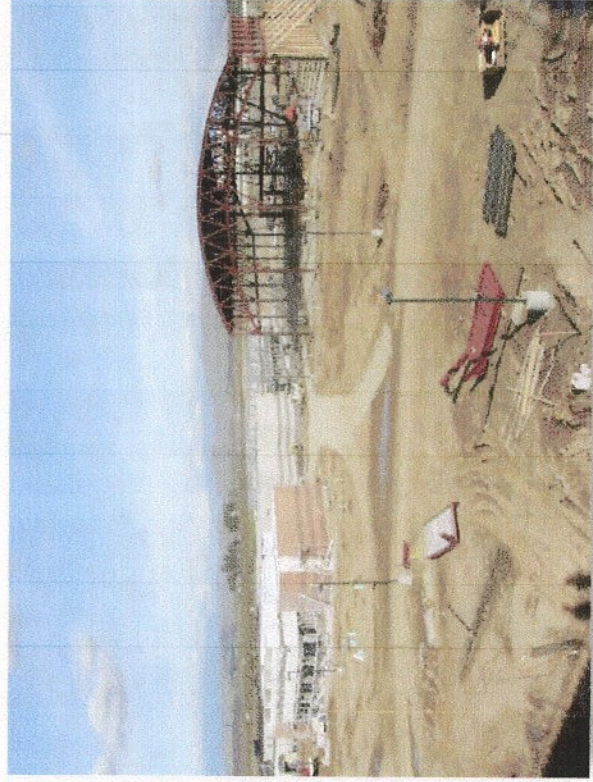
## Summary of Purposed Expenses

### All Funds Expenditures

Funds	2006-07 Unaudited Actuals	2007-08 Adopted Budget	Difference
General	\$304,777,727	\$304,737,209	\$(40,518)
Adult	6,653,308	6,500,368	(152,940)
Child Development	7,481,120	7,340,090	(141,030)
Food Services	9,242,616	9,477,310	234,694
Deferred Maintenance	3,551,756	4,773,420	1,221,664
Capital Projects-State	84,985,677	86,006,162	1,020,485
Capital Projects-Local	51,817,074	100,321,621	48,504,547
Special Reserve	15,619,673	37,193,102	21,573,429
Bond Interest & Redemption	28,197,403	28,341,870	144,467
Self Insurance Fund	-0-	46,456,673	46,456,673
<b>Total</b>	<b>\$512,326,354</b>	<b>\$631,147,825</b>	<b>\$118,821,471</b>

The District's total budgeted expense from all funds is \$631,147,825. This is an increase of \$118,821,471 in expenditures from the previous year and has to do with the completion of building projects.

Construction of the  
Clovis North Educational Center

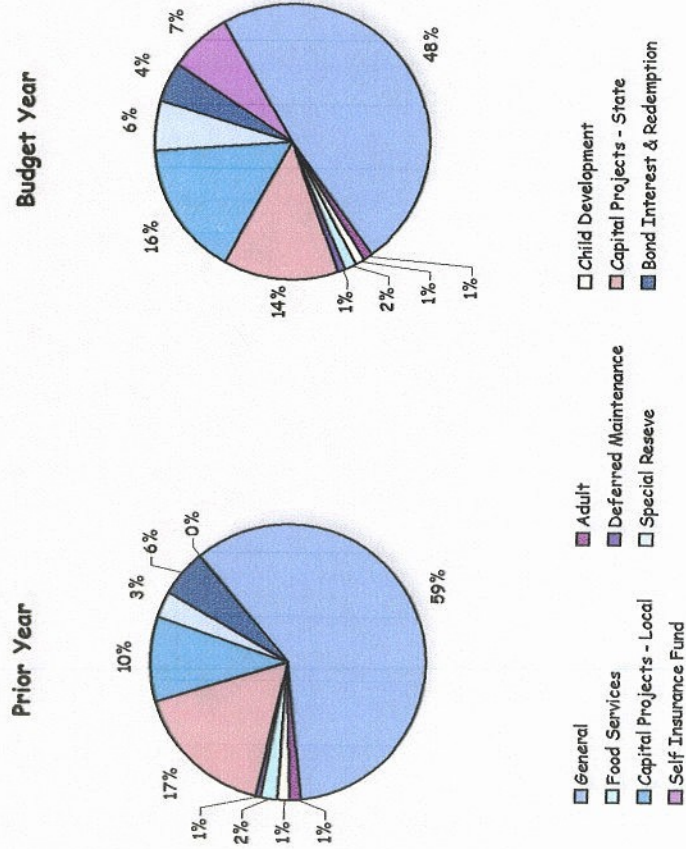


## Executive Summary

### Total District Budgeted Expenditures 2007-08

The District's total budget expense for 2007-08 is \$631,147,825. This is an increase of \$118,821,471 compared to estimated actuals due mainly to planned construction. Of the total District budgeted expenditures, the General Fund accounts for 48%; the Local and State Building Funds 30%; Self Insurance Fund 7%; Bond Interest and Redemption Fund 4% and the remaining five funds account for 11% of the remaining expenditures.

### Budget Expenditures



Total expense exceeds revenue for all funds by \$85,172,112 for 2007-08. The majority of this overage is due to construction projects within the Special Reserve Fund. The fund balance carried forward will cover the expenditures for 2007-08.

Our single largest source of funding is revenue limit revenues.

Under State law, each district has a "revenue limit", a guaranteed amount of general purpose funding. The limit is determined by multiplying a per-student amount by the Average Daily Attendance. Local property tax revenues help to fund the revenue limit. The state provides funds to supplement local property tax collections to reach the calculated amount.

Passage of AB 727 in 1998 changed the definition of ADA from including excused student absences to excluding excused student absences. The change in law was to be neutral on the District's total revenue. However, if the district has a higher than normal absence rate it can result in a significant loss in revenue due to AB 727. The 2007-08 Revenue Limit budget is based on maintaining the District attendance rate at the average level of previous years.

Clovis Unified strives to provide the best possible educational experience for its students. This must be accomplished with below average funding compared to other unified (K-12) school districts. The following chart demonstrates CUSD Revenue Limit per student in 2007-08 compared to the State average for unified school districts:

	CUSD Adopted	State Average	Difference
Revenue Limit	\$ 5,804	\$ 5,820	\$ (16)
Average Daily Attendance	34,924	34,924	N/A
Total Revenue Limit Dollars	\$ 202,698,896	\$ 203,257,680	\$ (558,784)

Note: Clovis receives \$58,784 per year less than the average unified school district in California

Because of the academic success of our students and schools, California rewards schools with additional funds when schools are failing which is completely opposite of the private sector. In addition to a lower revenue limit per student, CUSD also receives significantly less per student in categorical funds from Federal and State sources. Additional information regarding this issue can be found in the "Comparative Analysis" section of this budget document.

Forecasted growth of 350 additional students is used in staffing assumptions for the 2007-08 fiscal year. Staffing formulas, along with scheduled increases for salary schedule implementation (step and column) for all District employees, plus other unavoidable costs such as employee insurance and utilities are factored into the Adopted Budget.

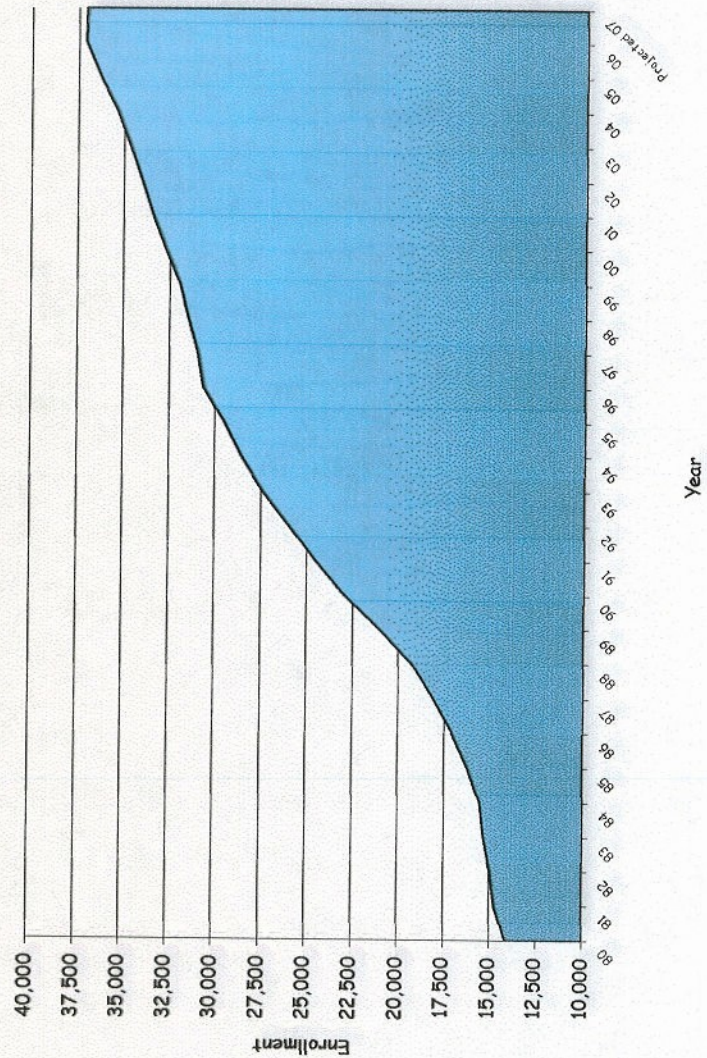
## Executive Summary

### Student Enrollment Projections & Housing

#### Clovis Unified School District's Enrollment Patterns

Many school districts throughout the country experienced a decline in student enrollment during previous years, CUSD is experiencing this decline issue with our first decline in enrollment since our inception in 1960. Since 1980-81, Clovis Unified School District has experienced an enrollment growth of 22,927 students, or 162% from 14,131 students in October, 1980 to 37,108 students in October, 2006. The projection of a loss of 50 students in 2007-08 will bring our October 2007 count to 37,058 students.

#### Historical October CBEDS Enrollment



The State allows for transfers of revenues between various categorical programs. The various programs that districts have been allowed to transfer between are better known as the "mega-item" programs. As in previous years, districts have been allowed to transfer up to 10% of the revenues out and up to 15% of the revenues can be transferred into any one of the "mega item" programs. Clovis Unified transfers the maximum allowed to help offset transportation costs. With the adoption of the State budget for 2007-08, the transfers out of the economic impact aid are no longer allowed.

The 2007-08 budget continues additional categorical flexibility with the AB 825 block grant program. AB 825 lumps more than two dozen categorical programs into six (6) block grants. The dollars in each of the block grants can be used for any or all of the purposes of the component block grants that they were collapsed into.

AB 825 splits the block grants into two specific categories. The first is the "protected pair." The protected pair consists of the pupil retention block grant and the teacher credentialing block grant. The protected pair only allows for flexibility transfers in up to 20% of the augmented level of funding. The second category of the block grant program is better known as the "flexible four." The "flexible four" consists of professional development, school safety, targeted instructional improvement and the school library and improvement block grants. The "flexible four" allows for flexible transfers in of up to 20% and transfers out of up to 15% of the funded level. Clovis Unified has utilized the flexibility transfers in the development of the 2007-08 budget.



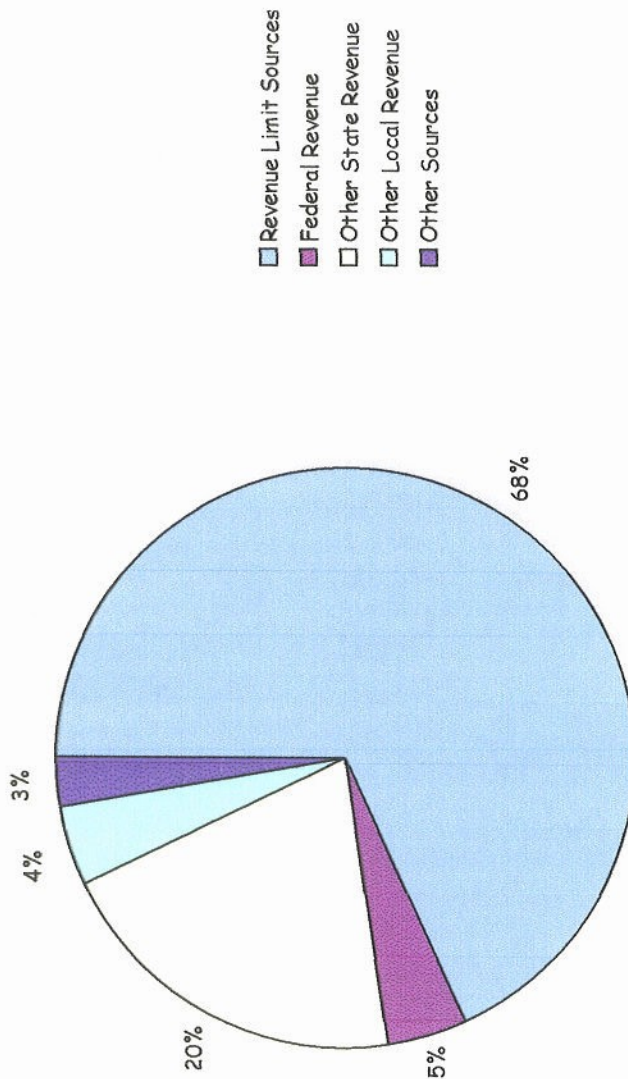
## Executive Summary

### General Fund Budget

#### Summary of Revenue Sources

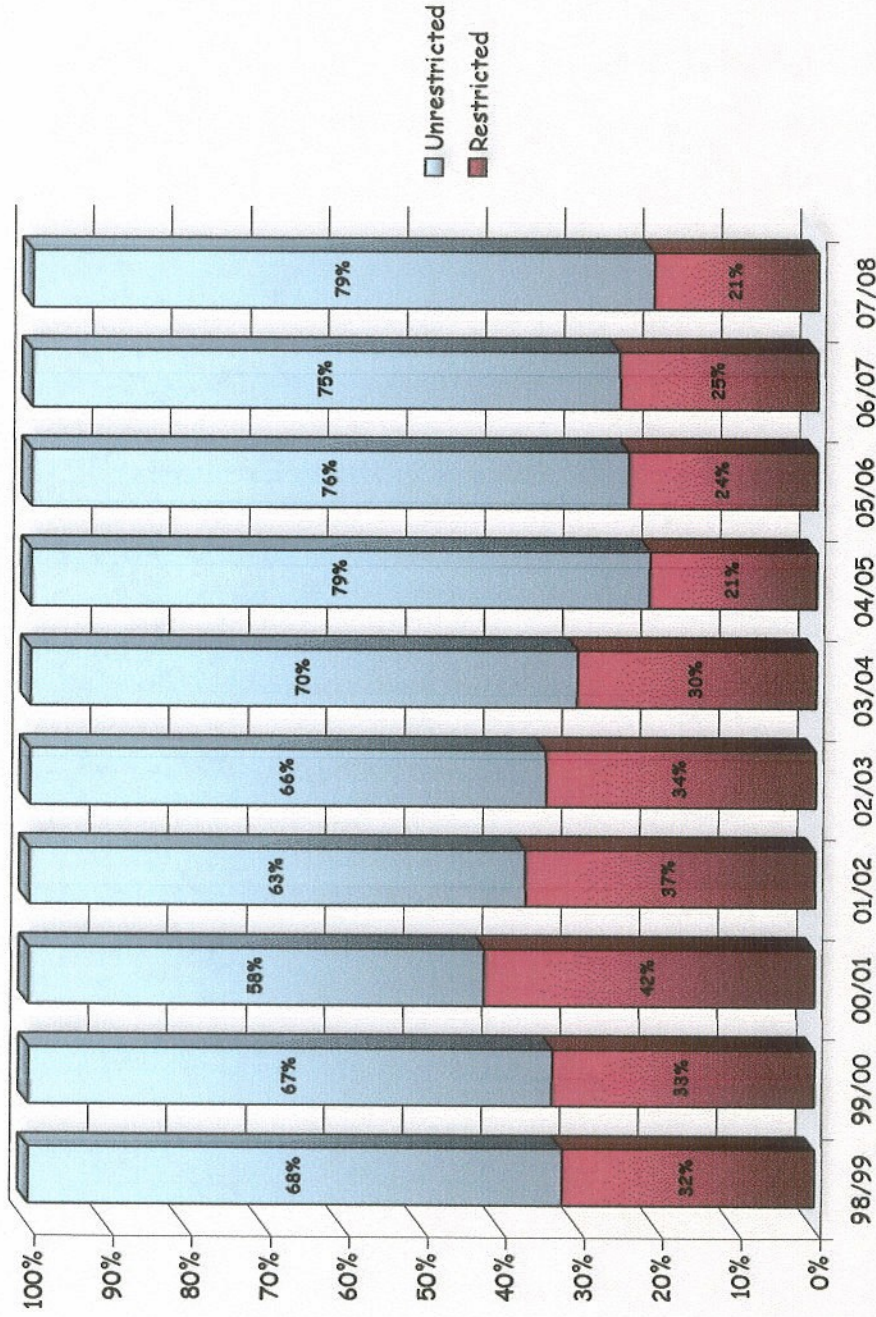
The District's total General Fund budgeted revenue for 2007-08 is \$296,418,142. The majority of the District's unrestricted General Fund revenue is generated through the District's Revenue Limit, 68% in 2007-08 as compared to 68% in 2006-07. State sources of income are 20% of the General Fund compared to 24% in 2006-07. Federal, other local revenue (not property taxes), and other sources, make up the remaining portion of the District's General Fund revenue, and represent 5%, 4% and 3% of the General Fund revenue respectively for 2007-08.

### General Fund Revenue



Following is a graphic comparison of the amount of unrestricted funds the District has had available to it since 1989-99. Total General Fund revenue is projected to decrease by \$13,344,621. This net decrease is due to State budget decrease of not continuing one time funds in the 2007-08 budget.

### State Revenue



## Executive Summary

### General Fund Budget

#### Summary of Proposed Expenses

The District's total General Fund budgeted expenditures for 2007-08 are \$304,737,209 or \$8,223 per student.

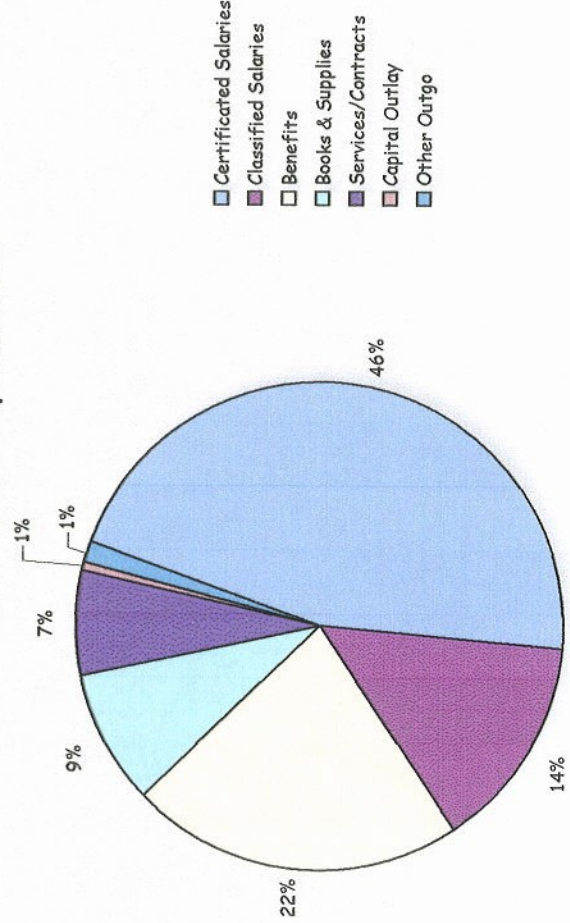
The majority of expenditures in the General Fund are in the area of compensation which includes 47% for certificated salaries, 14% for classified salaries and 23% for benefits. Contracted services amount to 7% of the expenditures, books and supplies 7% and capital outlay/other outgo 2%.

Certificated salaries total \$140,023,870 and classified salaries total \$42,622,186. Together these total \$182,646,056, an increase of \$4,768,956 over 2006-07 estimated annual expenses. This increase is due to step and column increases for employees and implementation of planned personnel growth based on District formulas.

Employee benefits total \$68,083,079, a decrease of \$410,375 compared to 2006-07 estimated actual expenses. Changes are due to statutory benefits on the above-mentioned increase in salaries, health and welfare costs for new employees hired due to APU growth and significant savings in the health plan package due to the work completed by our Expanded Benefits Committee in 2006-07.

Books and supplies total \$26,901,378, an increase of \$8,678,885 from 2006-07 estimated actual expenses. Significant changes in books and supplies are due to the carry over of dollars from 2006-07 of more than 10 million dollars.

**General Fund Expenditures**



As with any educational organization, people and/or positions are the key factors in budget development. The success of the District is dependent upon the quality of staff in the District. Clovis Unified's employees have allowed the District to meet the aims of the Governing Board.

The certificated and classified staff all play a key role in continuing the District's success. The certificated staff have played a key role in maximizing student achievement while the classified staff have been essential in supporting the educational programs. All of Clovis Unified's employees help to ensure the safe and positive learning environment in the District. Through the allocation formulas that CUSD has established the District will insure that proper staffing will be allocated to help meet the goals and objectives of the Board. The District has always tracked employees by authorized personnel units (APU's) per school site and district level departments.

## Executive Summary

## District Staffing



**Executive Summary**

**District Staffing  
(continued)**

The following page reflects the total FTE's by major positions within the District:

Professional	04-05	05-06	06-07	07-08
Regular Teacher	1,607	1,637	1,667	1,697
Speech	27	30	32	32
Special Education	173	177	181	182
Librarians	12	11	11	10
Guidance/Resource	74	78	79	111
Nurses	29	29	30	30
Psychologists	28	29	31	31
<b>Sub Total</b>	<b>1,950</b>	<b>1,991</b>	<b>2,031</b>	<b>2,093</b>

Support	04-05	05-06	06-07	07-08
Instructional Aides	67	56	72	82
Instructional Aids-Special Ed	142	158	158	174
Campus Monitors	29	30	31	36
Clerical/Accounting	353	357	361	371
Technology	33	40	51	53
Operations	235	238	243	253
Food Service	110	101	101	105
Bus Drivers-Transportation	54	55	55	56
Security	5	5	5	8
<b>Sub Total</b>	<b>1,028</b>	<b>1,040</b>	<b>1,079</b>	<b>1,138</b>

Administration	04-05	05-06	06-07	07-08
Certificated Management	93	93	95	109
Classified Management	127	138	138	153
<b>Sub Total</b>	<b>220</b>	<b>231</b>	<b>233</b>	<b>262</b>
<b>Total</b>	<b>3,198</b>	<b>3,262</b>	<b>3,349</b>	<b>3,493</b>

The District's ending fund balance is the accumulation of surpluses from prior years. This fund balance is used to meet the State's minimum reserve requirement of 2%, plus any other allocation or reserve which might be approved as an expenditure by the Board in the future. The reserve in Clovis Unified is a safety net for unforeseen budget issues that may arise. Current year revenue, less current expenditures, either adds or subtracts from the District's ending fund balance. The projected beginning and ending fund balances follow:

### 2007-08 Adopted Budget Fund Balance

Beginning Fund Balance		\$ 30,493,795
2007-08 Adopted Revenues	\$ 296,418,142	
2007-08 Adopted Expenses	304,737,209	
	Surplus/(Deficit)	
2007-08 Adopted Ending Fund Balance		\$(8,319,067)
Components of Fund Balance:		\$ 22,174,728
Reserve Pending State Budget Revenue Limit	\$ 0	
Revolving Cash Reserve	180,200	
Stores Inventory	1,513,174	
Subtotal of Components		\$1,693,374
General Reserve:		\$20,481,354
General Reserve as Percentage of Expenditure		6.72%
2007-08 Adopted Surplus/(Deficit)	\$(8,319,067)	
Included in 2007-08 Expenses:		
Restricted Carryover	5,199,124	
Site/Dept Lottery Carryover	148,346	
Designated Lottery	2,028,415	
Lottery Reserve	2,202,161	
Locally Restricted Carryover	741,965	
	\$10,320,011	
Current Year Surplus/(Deficit)	\$2,000,944	

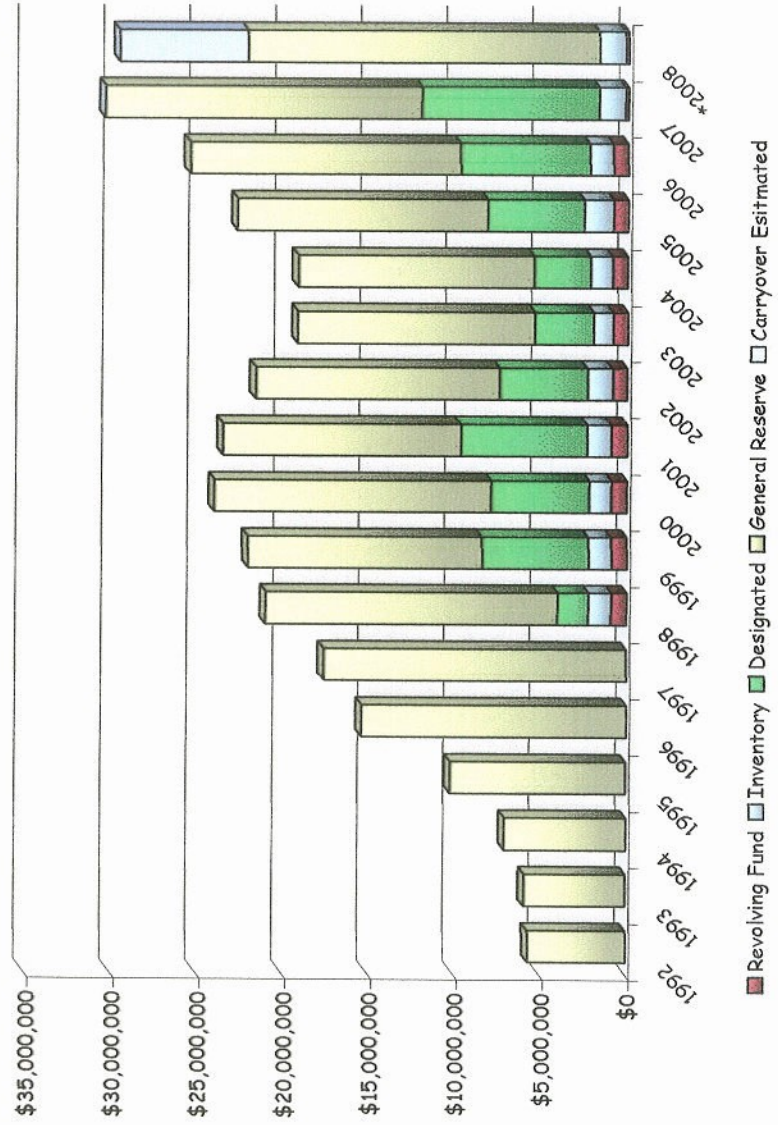
## Executive Summary

### General Fund Balance (continued)

The 2007-08 budget does not include any salary schedule increase for any employee groups. The total cost of a 1% salary schedule increase that would be charged to the General Fund is approximately \$1.98 million.

The District's historical general fund reserve (balance) over the past 16 years and projected for 2007-08 is reflected in the following graph:

**General Fund Balance History**



The Adopted Budget document provides the reader with a detailed review of the goals and objectives of Clovis Unified School District and how the District allocates its funds to meet those objectives. The budget has been completed using the ASBO Meritorious Budget format to provide the reader with a more readable document in understanding the school district budget and California school finance.

In the 2007-08 fiscal year, Clovis Unified School District is projecting to receive \$545,975,713 and spend \$631,147,825 from all ten (10) District funds with a staffing of 3,544 full-time equivalent employees. Forty-nine K-12 school sites will be served, all with the vision to "strive to be America's benchmark for excellence in education" and a mission to "provide a quality educational system for all students to reach their potential in mind, body and spirit."

The following page includes a summary of all District funds for both revenues and expenditures



# 2007-2008 ADOPTED BUDGET SUMMARY

Total Revenue, Transfers In and Other Sources				
	ACTUALS 2006 - 2007	ADOPTED 2007 - 2008	Dollar Change	% of Total
<b>General Fund</b>				
Deferred Maintenance	309,762,763	296,418,142	(13,344,622)	-4.31%
	2,935,295	2,960,000	24,705	0.84%
<b>Total:</b>	<b>312,698,058</b>	<b>299,378,142</b>	<b>(13,319,917)</b>	<b>-4.26%</b>
<b>Special Revenue Funds</b>				
Adult Education	6,564,595	6,488,493	(76,102)	-1.16%
Campus Catering	9,265,273	9,494,231	228,957	2.47%
Child Development	7,629,162	7,340,090	(289,072)	-3.79%
<b>Total:</b>	<b>23,459,030</b>	<b>23,322,814</b>	<b>(136,217)</b>	<b>-0.58%</b>
<b>Special Reserve</b>				
RCA	13,563,471	6,219,958	(7,343,513)	-54.14%
Capital Projects	1,337,111	1,717,500	380,389	28.45%
<b>Total:</b>	<b>14,900,582</b>	<b>7,937,458</b>	<b>(6,963,124)</b>	<b>-46.73%</b>
<b>Capital Facilities</b>				
Developer Fees	7,993,196	7,428,000	(565,196)	-7.07%
State School Fac Program	47,463,633	63,774,818	16,311,185	34.37%
<b>Local Building Fund</b>				
Fed Renov Prog	28	0	(28)	-100.00%
BF 2001A	0	0	0	0.00%
Redev Projects	187,593	169,000	(18,593)	-9.91%
COP	9,589,326	38,394,002	28,804,677	300.38%
BF 2004A	971,763	18,962,806	17,991,042	1851.38%
BF 2004B	0	0	0	0.00%
BF 2004C	1,786,607	2,500,000	713,393	39.93%
<b>Total:</b>	<b>12,535,317</b>	<b>60,025,808</b>	<b>47,490,491</b>	<b>378.85%</b>
<b>Bond Interest &amp; Redemption Fund</b>				
	37,726,020	37,652,000	(74,020)	-0.20%
<b>Self Insurance Fund</b>				
	0	46,456,673	46,456,673	100.00%
<b>Grand Total</b>				
All District Funds:	456,775,836	545,975,711	89,199,875	19.53%
CART Charter	12,565,618	10,227,272	(2,338,346)	-18.61%
JPA-CVSS	1,421,882	73,100	(1,348,782)	-94.86%

Total Expenses, Transfers Out and Other Uses				
	ACTUALS 2006 - 2007	ADOPTED 2007 - 2008	Dollar Change	% of Total
<b>General Fund</b>				
Deferred Maintenance	304,777,727	304,737,209	(40,519)	-0.01%
	3,551,756	4,773,420	1,221,664	34.40%
<b>Total:</b>	<b>308,329,483</b>	<b>309,510,629</b>	<b>1,181,145</b>	<b>0.38%</b>
<b>Special Revenue Funds</b>				
Adult Education	6,653,308	6,500,368	(152,941)	-2.30%
Campus Catering	9,242,616	9,477,310	234,694	2.54%
Child Development	7,481,120	7,340,090	(141,030)	-1.89%
<b>Total:</b>	<b>23,377,044</b>	<b>23,317,768</b>	<b>(59,277)</b>	<b>-0.25%</b>
<b>Special Reserve</b>				
RCA	1,572,860	9,525,911	7,953,052	505.64%
Capital Projects	4,453,269	4,787,658	334,389	7.51%
<b>Total:</b>	<b>6,026,129</b>	<b>14,313,569</b>	<b>8,287,441</b>	<b>137.53%</b>
<b>Capital Facilities</b>				
Developer Fees	9,593,545	22,879,533	13,285,988	138.49%
State School Fac Program	84,985,677	86,006,162	1,020,485	1.20%
<b>Local Building Fund</b>				
Fed Renov Prog	1,001	0	(1,001)	-100.00%
BF 2001A	200	0	(200)	-100.00%
Redev Projects	10,139	57,050	46,911	462.68%
COP	9,258,665	38,362,458	29,103,792	314.34%
BF 2004A	41,992,996	21,405,798	(20,587,198)	-49.03%
BF 2004B	0	0	0	0.00%
BF 2004C	554,073	40,496,315	39,942,242	7206.42%
<b>Total:</b>	<b>51,817,074</b>	<b>100,321,621</b>	<b>48,504,546</b>	<b>93.61%</b>
<b>Bond Interest &amp; Redemption Fund</b>				
	28,197,403	28,341,870	144,467	0.51%
<b>Self Insurance Fund</b>				
	0	46,456,673	46,456,673	100.00%
<b>Grand Total</b>				
All District Funds:	512,326,354	631,147,822	118,821,468	23.19%
CART Charter	12,669,333	10,769,698	(1,899,635)	-14.99%
JPA-CVSS	14,777,143	181,109	(14,596,034)	-98.77%

Major capital facility improvements are typically financed by the District through the sale of voter approved general obligation bonds. Several "high cost" equipment purchases, school site purchases and to some extent capital facility improvements, have been financed through the issuance of Certificates of Participation (COP's). Two "energy saving" lighting retrofit projects were financed through loans with the California Energy Commission. As part of the District's Computer Refresh Program all employee-used computers are replaced every three years. A total of 1,525 computers were financed through a Master Lease Agreement during the last two fiscal years. An additional 1,019 computers will be replaced in 2007-08.

Following is a summary of each of the above-described long-term debt obligations of the District. For additional information on District debt, please refer to the Debt Obligation section of the budget.

#### Combined Repayment Schedule

Fiscal Year	Principal	Interest	Total
2007-08	18,715,275	9,626,595	28,341,870
2008-09	20,247,936	9,655,543	29,903,479
2009-10	22,007,935	9,677,099	31,685,034
2010-11	22,583,469	8,151,292	30,734,761
2011-12	15,553,641	6,607,231	22,160,872
2012-13	11,199,571	5,996,729	17,196,300
2013-14	11,309,066	6,810,434	18,119,500
2014-15	11,392,626	7,733,674	19,126,300
2015-16	11,464,702	8,716,598	20,181,300
2016-17	11,579,422	9,719,478	21,298,900
Thereafter	156,298,377	242,165,124	398,463,501
<b>Total</b>	<b>\$312,352,020</b>	<b>\$324,859,797</b>	<b>\$637,211,817</b>

The Bond Interest and Redemption fund is used solely for the purpose of making annual principal and interest payments on the District's outstanding general obligation bonds. It is estimated that Clovis Unified School District will have an assessed valuation more than \$17.14 billion for the 2007-08 fiscal year. Multiplied by the 2.5% California legal debt limit, the District's maximum allowable debt limit is \$428,500. The last of the approved general obligation bonds were sold in March, 2006.

## Executive Summary

### Certificates of Participation

Certificates of Participation are sold to investors much as bonds are; however, a special tax is not assessed and repayment comes from the District's General Fund or other operating revenues. The District issued ten (10) Certificates of Participation in 1984-85, 1985-86, 1986-87, 1987-88, 1989-90, 1995-96, 1997-98, 1999-00, 2004-05 and 2006-07, for the purpose of acquiring necessary equipment, purchasing land for future school sites, and building and site improvements through the lease/purchase arrangement.

As outlined above, repayment for the various Certificates of Participation issues must be made in the form of a lease/purchase payment.

Following is a summary of outstanding indebtedness, as well as the District's 2007-08 Certificates of Participation lease payment obligation:

Issue	Outstanding Indebtedness July 1, 2007*	2007-08 Payment**
1984-85	\$ -0-	\$ -0-
1985-86	-0-	-0-
1986-87	-0-	-0-
1987-88	-0-	-0-
1989-90	-0-	-0-
1995-96	-0-	-0-
1997-98	424,580	424,580
1999-00	-0-	-0-
2004-05	30,006,075	3,349,475
2006-07	9,224,567	760,667
<b>Total</b>	<b>\$ 39,655,222</b>	<b>\$ 4,534,722</b>

\* Represents principal and interest outstanding less reserve fund balances which will be used to partially offset the payment due in last year of issue. Each issue includes a reserve account held by a Trustee which is used to make the final payment. The amount of the reserve account is ten percent for both the 1995-96 and 1997-98 issues. There is no reserve for the 1999-00 issue or the 2004-05 issue.

\*\* Represents the "gross" annual payment during 2007-08 including principal and interest. The "gross" payment does not take into consideration interest earned on the reserve accounts.

Following is a summary of the annual Certificate of Participation payments and the various funding sources making up the annual payments.

## Executive Summary

### Amortization Schedule by Fund

Fiscal Year	General	RCA*	Developer Fee	Total
2007-08	\$ 403,467	\$ 781,780	\$ 3,349,475	\$ 3,774,055
2008-09	1,335,672	335,328	3,344,675	3,344,675
2009-10	1,383,784	339,416	3,341,175	3,341,175
2010-11	914,190	347,210	3,343,675	3,343,675
2011-12	906,536	350,464	3,343,862	4,600,862
Thereafter	576,748	1,974,552	13,283,213	15,834,513
<b>Total</b>	<b>\$ 5,520,397</b>	<b>\$ 4,128,750</b>	<b>\$ 30,006,075</b>	<b>\$ 39,655,222</b>

\* Recreational, Cultural and Athletic Facilities Fund: These repayment amounts do not take into consideration interest that will be earned on reserve accounts.

On November 17, 2004, the Board approved entering into a Master Lease Agreement with Municipal Asset Management for the purchase of computers related to the 2004-05 District Computer Refresh Program. The purpose of the program was to place the District on a regular three year cycle for the replacement of selected computers district wide. On September 30, 2005, the District entered into a second three (3) year agreement with Municipal Asset Management. In July 2006, the District entered into a third three (3) year agreement and in July 2007, the District will enter into its forth three (3) year agreement to purchase 1,019 computers. Following is current debt obligation of computer refresh program:

### Lease Repayment Schedule

Fiscal Year	Principal	Interest	Total
2007-08	\$1,321,035	\$ 42,800	\$ 1,363,835
2008-09	837,751	54,235	891,986
2009-10	541,382	20,977	562,359
<b>Total</b>	<b>\$2,700,168</b>	<b>\$ 118,012</b>	<b>\$ 2,818,180</b>



## Executive Summary

### California Energy Commission Loans

In fiscal year 2000-01, the District entered into a loan agreement with the California Energy Commission in the amount of \$265,116 and in 2001-02 entered into an additional loan of \$388,533. The proceeds from the loans were used to "change out" light fittings in order to use more "energy efficient" lights. The District expects energy savings in excess of the semi-annual loan repayments.

California Energy Commission Amortization Schedule

Fiscal Year	2000-01	2001-02	Total
2006-07	44,034	73,852	117,886
2007-08	44,033	36,926	80,959
2008-09	22,016	-0-	22,016
<b>Total</b>	<b>\$110,083</b>	<b>\$110,778</b>	<b>\$220,861</b>

The district implemented an energy savings program to award schools for reducing utility usage. The following picture is the award to Kastner Intermediate school for their reduced utilities.



Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. The District provides three years of prior data, the budget for the current year and three years of projected data for each of the District's funds. The projections take into consideration economic forecasts for the State of California, local growth trends as determined by the District's consultants and a variety of other issues.

Most projections for future years are calculated at 4.8% increase for certificated salaries - the average cost of additional units earned (2%), plus anticipated growth. Classified salaries are projected with an increase of 4.7% - the amount of a classified step increase on the salary schedule (2.5%), plus anticipated growth. Benefits and non-salary expenses are projected based on anticipated growth and expected increases in costs of materials/services. The financial projections for the next three fiscal years are positive and it is projected that by 2010-11, the District will have a General Fund ending fund balance of more than \$37 million, not including any employee salary increases.

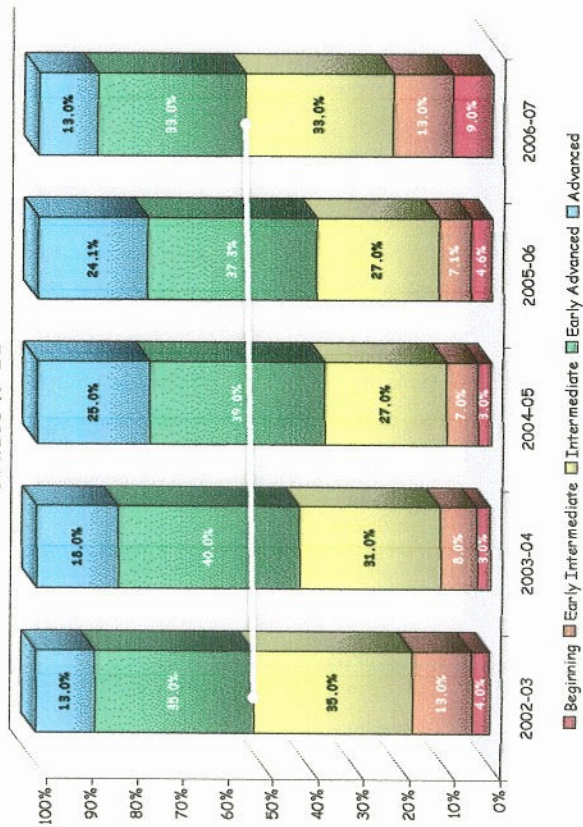
A detailed analysis of this projection for all funds can be found in the Multi-Year Projection section of the budget.



## Executive Summary

### Student Achievement

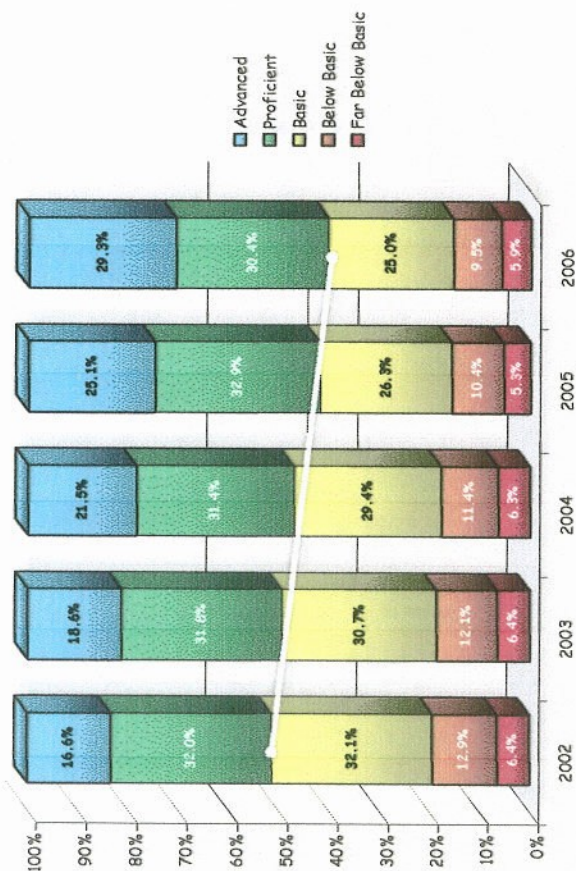
California English Language Development Test  
Grades K-12



- ✓ District wide, EL students in Clovis continue to show gains on the California English Language Development Test (CELDT) with respect to the percent of students who are attaining English proficiency. English proficiency is defined by the State as achieving an overall score at the Early Advanced or Advanced proficiency level on the CELDT.
- ✓ The increase in the percent at the Beginning Level in 2005-06 and 2006-07 may have been influenced by the influx of 152 Hmong refugees in grades K-12, most of whom were at the Beginning Level.
- ✓ The decrease in students reaching English proficiency is due to the reclassification of 307 students, or 9% of the CUSD English Learner population.

# Student Achievement (continued)

STAR: California Standards Test  
English Language Arts Grades 2-11



✓ From 2002 to 2006, there has been an increase of 11.1% of students performing in the Advanced or Proficient range.

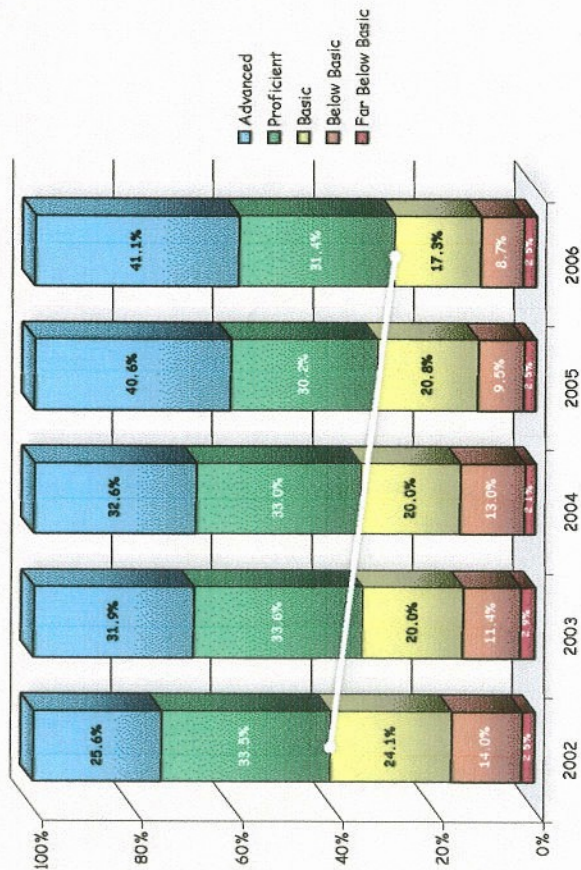
✓ There has been a steady increase in the number of students in our significant subgroups that scored in the Advanced or Proficient ranges. From 2002 to 2006, the percentage point increase for students scoring in the Advanced or Proficient range are as follows: African American (19.5%), American Indian/Alaskan Native (17.3%), Asian (18.8%), Hispanic/Latino (16.4%) White (13.5%), Socioeconomically disadvantaged (18.1%), English Learners (18.2%) and Special Education (16%).



## Executive Summary

### Student Achievement (continued)

STAR: California Standards Test  
Mathematics Grades 2-11



- ✓ From 2002 to 2006, there has been an increase of 13.4% of students performing in the Advanced or Proficient range.
- ✓ There has been a steady increase in the number of students in our significant subgroups that scored in the Advanced or Proficient ranges. From 2002 to 2006, the percentage point increase for students scoring in the Advanced or Proficient range are as follows: African American (20.5%), American Indian/Alaskan Native (14.5%), Asian (21.1%), Hispanic/Latino (17.2%), White (15.2%), Socioeconomically disadvantaged (19.1%), English Learners (20.3%) and Special Education (14.6%).

# **EXECUTIVE SUMMARY**

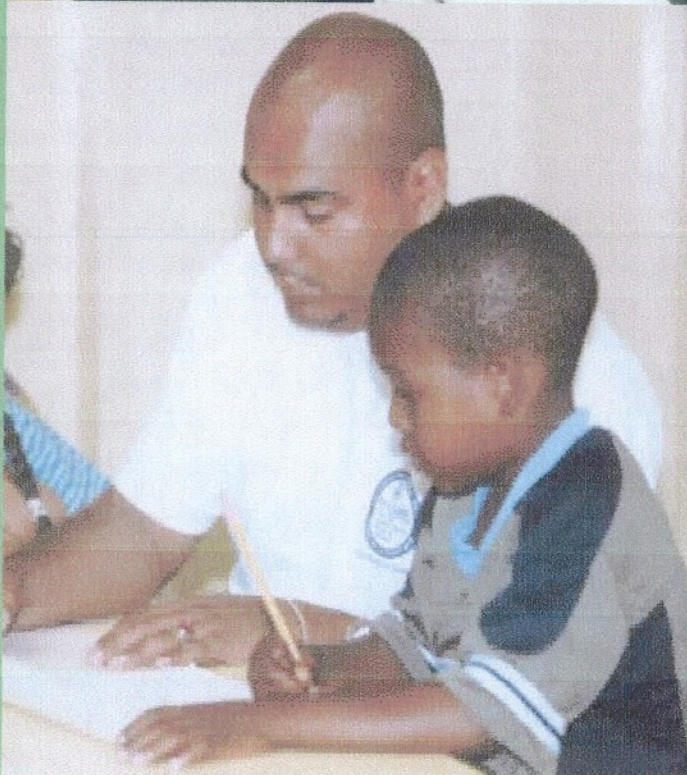
**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**



# Los Angeles Unified School District

Los Angeles, California

## Popular Annual Financial Report For Fiscal Year Ended June 30, 2006



## LETTER from the SUPERINTENDENT

### To The Citizens and Taxpayers of the Los Angeles Unified School District:

I am pleased to present the 2005-06 Popular Annual Financial Report, which demonstrates that the Los Angeles Unified School District's (LAUSD) prudent fiscal and instructional policies are keeping the District in a very strong financial condition.

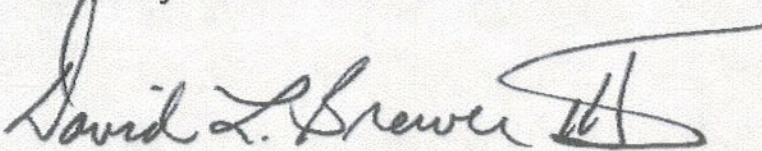
The independent bond rating agencies (Standard and Poor's, Moody's and Fitch) have confirmed the District's strong credit quality by assigning high ratings.

Wall Street and international bond market investors have demonstrated their confidence in the District by vigorously bidding on LAUSD bonds. LAUSD notes earned the highest interest rates among other California school districts, counties and cities in a note sale in November. LAUSD operated a balanced budget for each of its operating funds and ended its 2005-06 fiscal year with over \$4 billion in net assets.

With rising test scores and the opening of new schools, the District has built a solid foundation for success. We must continue to strive to improve middle and high school achievement and our graduation rate.

I am committed to building on the solid foundation built by the sound instructional and fiscal policies of the last few years. With your help, involvement and investment, we can transform this District into an institution that provides a world-class education for every child.

Sincerely,

A handwritten signature in dark ink, reading "David L. Brewer III". The signature is fluid and cursive, with a large, stylized "B" at the end.

David L. Brewer III  
Superintendent

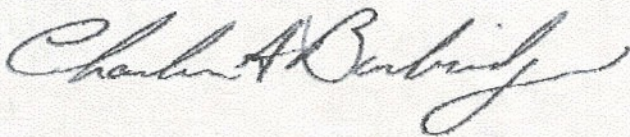
## A MESSAGE *from the* CHIEF FINANCIAL OFFICER

The Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2006 was developed to communicate our District's finances in an open, transparent and accountable manner to our constituents, community, parents, teachers, students, supporters, other interested parties using a format that is easy to understand.

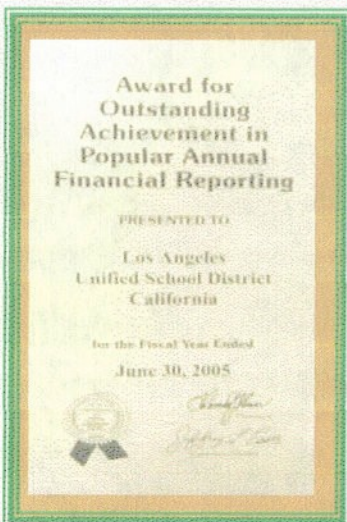
The PAFR summarizes the financial activities and operating results contained in our Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in conformance with Generally Accepted Accounting Principles (GAAP) while the PAFR is prepared on a non-GAAP basis. This non-GAAP report does not include all the funds of the District, full disclosure of all material events, or notes to the financial statements. The CAFR includes audited financial statements, disclosures, opinions of our independent external auditors, and other detail financial information. The independent audit was performed by KPMG LLP in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Educational Agencies*. A copy of the CAFR is available from the Chief Financial Officer (CFO)'s office and posted on the CFO's website at [www.lausd.net/cfo](http://www.lausd.net/cfo).

LAUSD wishes to thank all our partners in providing a quality public education and assisting all students to achieve their maximum potential.

Sincerely,



Charles A. Burbridge  
Chief Financial Officer



### Mission Statement

The teachers, administrators and staff of the Los Angeles Unified School District believe in the equal worth and dignity of all students and are committed to educate all students to their maximum potential.



# District Profile

## LAUSD Leadership

### Board of Education Members



**Julie Korenstein**  
District 6



**Jon Lauritzen, Vice President**  
District 3



**Marlene Canter, President**  
District 4



**Mónica García**  
District 2



**Mike Lansing**  
District 7



**Marguerite Poindexter LaMotte**  
District 1



**David Tokofsky**  
District 5

### Administrative Officials



**David L. Brewer III**  
Superintendent



**Charles Burbridge**  
Chief Financial Officer

#### Superintendent

David L. Brewer III ( Effective November 13, 2006 )

Roy Romer ( Retired effective December 15, 2006 )

#### Chief Financial Officer

Charles A. Burbridge

#### Local District Superintendents

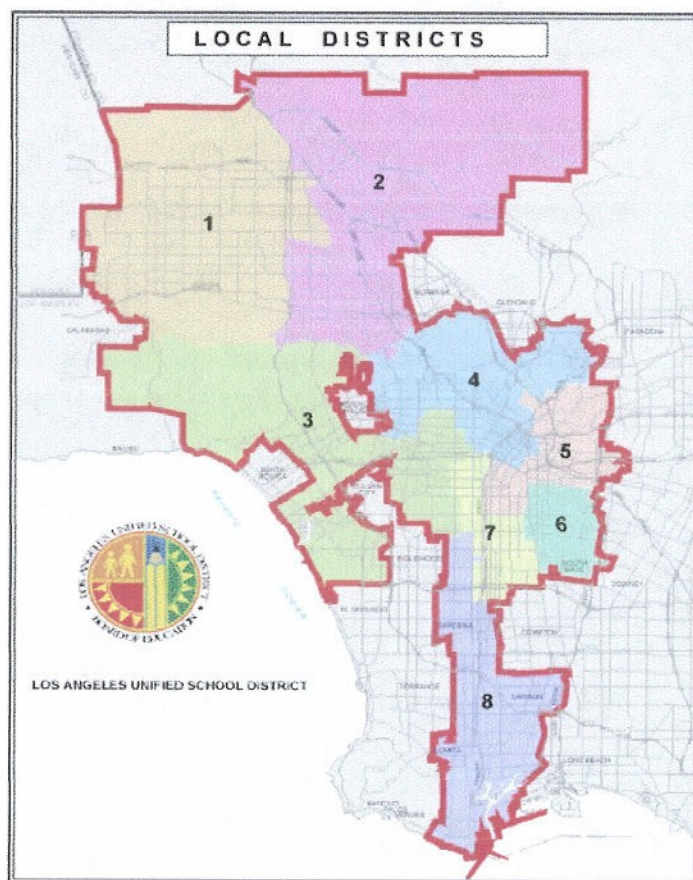
Jean Brown	District 1 Tel ( 818 ) 654-3600
James Morris	District 2 Tel ( 818 ) 755-5300
Grace Strauther	District 3 Tel ( 310 ) 253-7100
Richard Alonzo	District 4 Tel ( 323 ) 932-2266
Carmen N. Schroeder	District 5 Tel ( 323 ) 224-3100
Martin Galindo	District 6 Tel ( 323 ) 278-3900
Carol Truscott	District 7 Tel ( 323 ) 242-1300
Myma Rivera	District 8 Tel ( 310 ) 354-3400

# District Profile

LAUSD encompasses approximately 710 square miles in the western section of Los Angeles County. The District is located in and includes virtually all the City of Los Angeles and all or significant portions of the cities of Bell, Carson, Commerce, Cudahy, Gardena, Hawthorne, Huntington Park, Lomita, Maywood, Rancho Palos Verdes, San Fernando, South Gate, Vernon, and West Hollywood, in addition to considerable unincorporated territories devoted to homes and industry. The District was formed in 1854 as the Common Schools for the City of Los Angeles and became a unified school district in 1960.

The District is currently operating 437 elementary schools, 74 middle/junior high schools, 61 senior high schools, 59 option schools, 10 multi-level schools, 17 special education schools, 22 magnet schools and 138 magnet centers, 24 community adult schools, 5 regional occupational centers, 5 skills centers, 1 regional occupational program center, 100 early education centers, 5 infant centers, 27 primary school centers, and 1 newcomer school. The District is governed by a seven-member Board of Education elected by District to serve alternating four-year terms. As of June 30, 2006, the District employed 45,265 certificated, 32,669 classified, and 27,213 non-regular employees. Enrollment as of October 2006 was 673,500 students in K-12 schools, 145,768 students in adult schools and centers, and 1,052 children in early education centers.

As a reporting entity, the District is accountable for all activities related to public education in most of the western section of Los Angeles County.



## Enrollment

K - 12	673,500
Other	156,820
Total	830,320

## Number of Schools and Centers

986

## Total Regular Employees: 77,377

Regular Teachers 47%

( includes K-12, adult & early education teachers )

Other Certificated - Support 7%

( includes school psychologists, nurses & counselors )

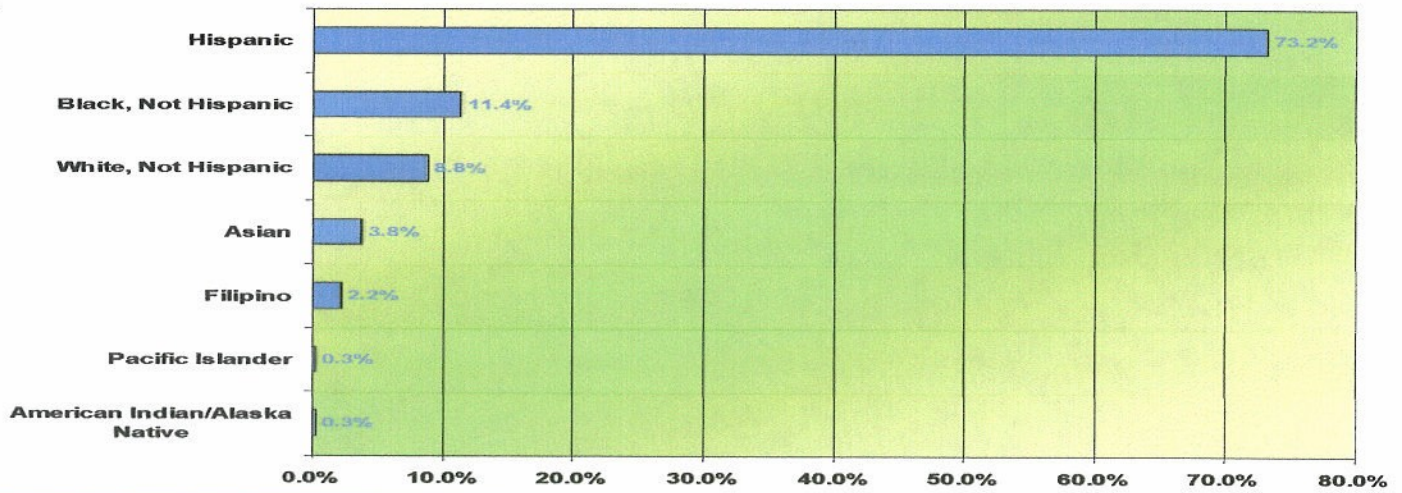
Other Certificated - Administrators 4%

( includes school-based, local district & central office administrators )

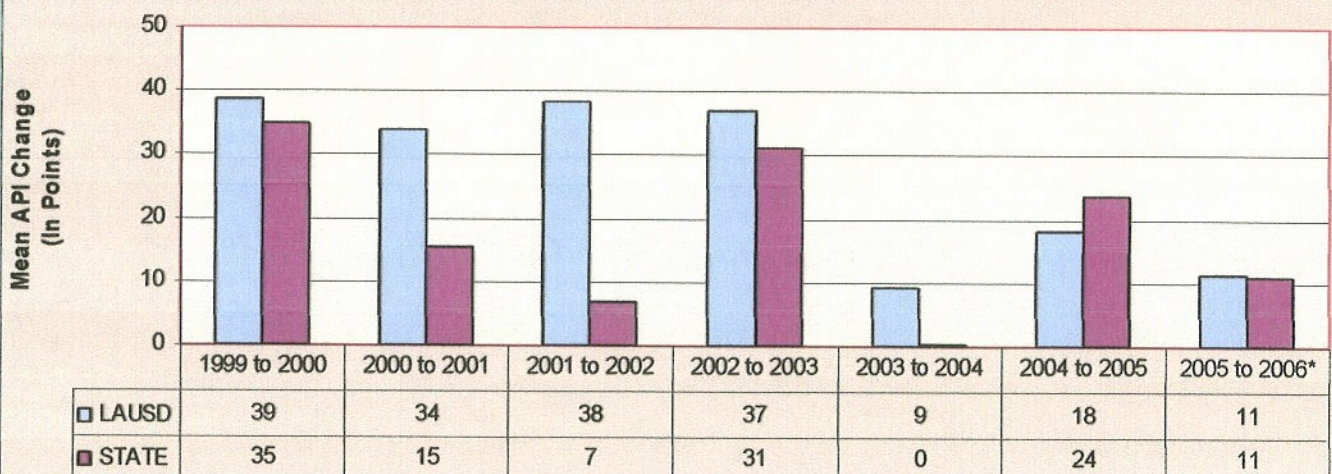
Classified Personnel ( full-time) 42%

# About *Our* Students

Students' Demographics



## Academic Performance Index (API) Change LAUSD and State



**Notes:** Alternative School Accountability Model (ASAM), small schools and direct funded charter schools are excluded.

\*API for 2006 from API growth file, API for other years from API base file.

# Academic Goals and Achievements

## ELEMENTARY SCHOOLS

The District has 437 elementary schools serving 306,949 students.

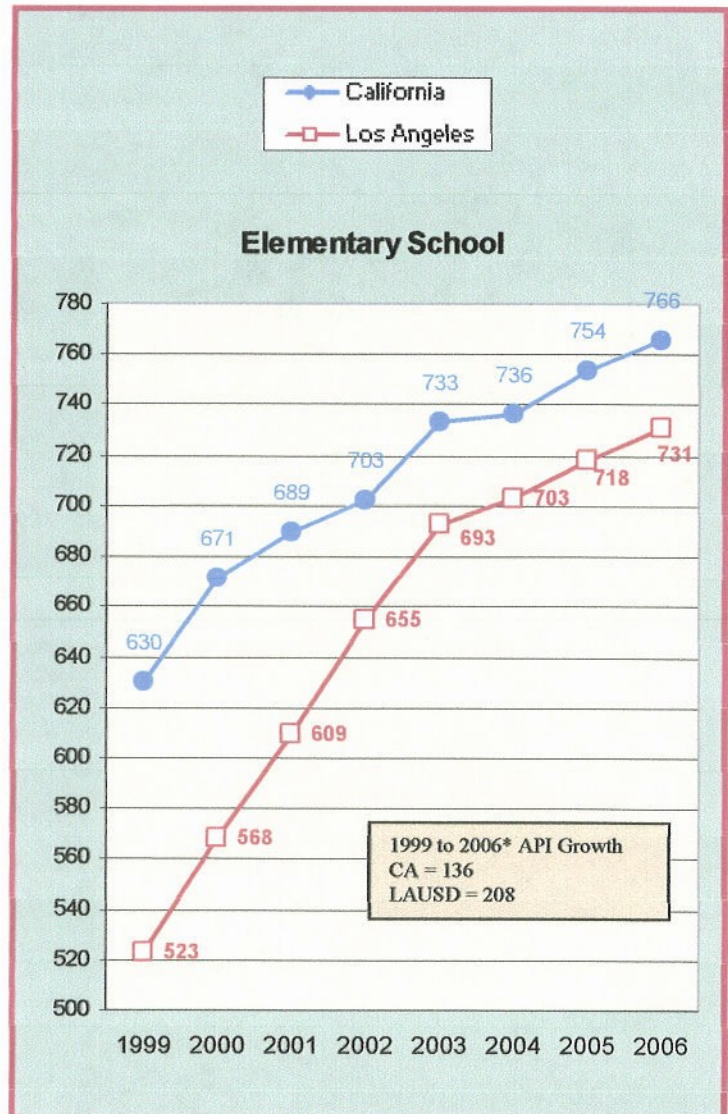
### Goals:

The District's fundamental goal is to improve student learning to enable all students to achieve high academic standards. It is the District's elementary schools that have the responsibility of setting this foundation. To reach this goal, the highest priorities at the elementary level are:

- To provide a safe, secure and respectful environment.
- To ensure all students have access to and engage in a rigorous, culturally relevant, standards-based curriculum delivered by highly qualified teachers in the areas of reading/language arts, mathematics, science, social studies, visual and performing arts, health and physical education, and character education.
- To ensure all students read and write at grade level.
- To ensure all students demonstrate mathematics skills at grade level.
- To ensure English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve high content standards in all academic areas.
- To eliminate the achievement gap between students meeting standards and those who are not.
- To ensure students with disabilities receive appropriate services and instruction in order to meet and exceed State standards.
- To provide focused professional development to teachers and administrators as the key to improving classroom practice.
- To provide meaningful opportunities for parents and community members to actively engage at their local school site as well as participate in local school decision-making.

### Growth in Student Achievement:

Based on Academic Performance Index (API) scores since 1999, District elementary schools have demonstrated significant academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. While gaining 208 API points between 1999 and 2006 (growth of 39.8%), the District has decreased the difference between its own API score and that of the State as a whole by 72 points, from a 107-point spread in 1999 to a difference of only 35 points in 2006.



# Academic Goals and Achievements

## MIDDLE SCHOOLS

The District has 74 middle schools serving 141,984 students.

The middle schools have been actively engaged in middle grade level reform to address their purpose and function as middle schools and to put students first by meeting the intellectual, social, emotional, moral, and physical developmental needs of young adolescents. LAUSD middle schools serve students in grades six through eight. Middle Schools support student achievement through the following elements: 1) exhibiting a commitment to young adolescents and understanding their developmental nature; 2) sharing a common vision that reflects the best that can be provided for the middle level student including focusing on student achievement, student-teacher relationships and community participation; 3) having high expectations for all including staff, teachers, parents, and the students themselves by engaging them intellectually, emotionally, socially, and physically in becoming responsible citizens; 4) providing personalization of instruction and developing adult advocates for each student in order to provide needed support; 5) developing family and community partnerships in the education of young adolescents through participation in parental and community organizations and local school governance; and 6) providing a positive school climate that ensures that students engage in learning activities in an inviting, clean and safe environment.

### Goals:

Goals for middle schools in California are defined by the State in content standards as measured by The California Standards Test which currently is administered in the areas of English/Language Arts, Mathematics at the 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grade levels. In addition, District middle schools engage in programmatic tenet development including:

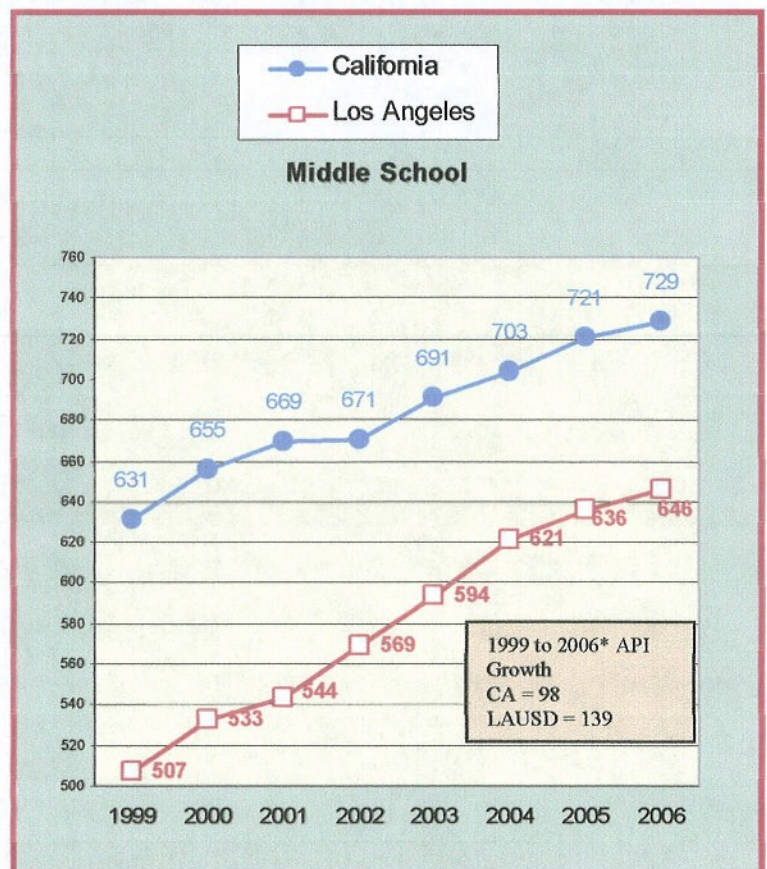
- incorporating standards-based curriculums that are rigorous, integrative, and exploratory;
- providing varied teaching and learning

approaches to improve student literacy through providing differentiated instruction and incorporating culturally relevant and responsive pedagogy;

- engaging students in periodic assessments and evaluation opportunities that promote learning;
- providing flexible organizational structures including but not limited to coring, teaming, and developing small learning communities;
- ensuring that programs and policies are in place for fostering student safety, health, and wellness; and providing comprehensive guidance and support services.

### Growth in Student Achievement:

Based on results of the California standards Tests, District middle schools have demonstrated significant academic progress in recent years. Middle schools have improved by 139 API points between 1999-2006, an improvement of 27.4%, as compared to the State's overall improvement of 98 points (15.5%)



# Academic Goals and Achievements

## SENIOR HIGH SCHOOLS

The District's senior high schools serve students in grades 9-12 in a four year program designed to prepare them for success in future studies and careers. The District has 61 senior high schools serving 168,325 students.

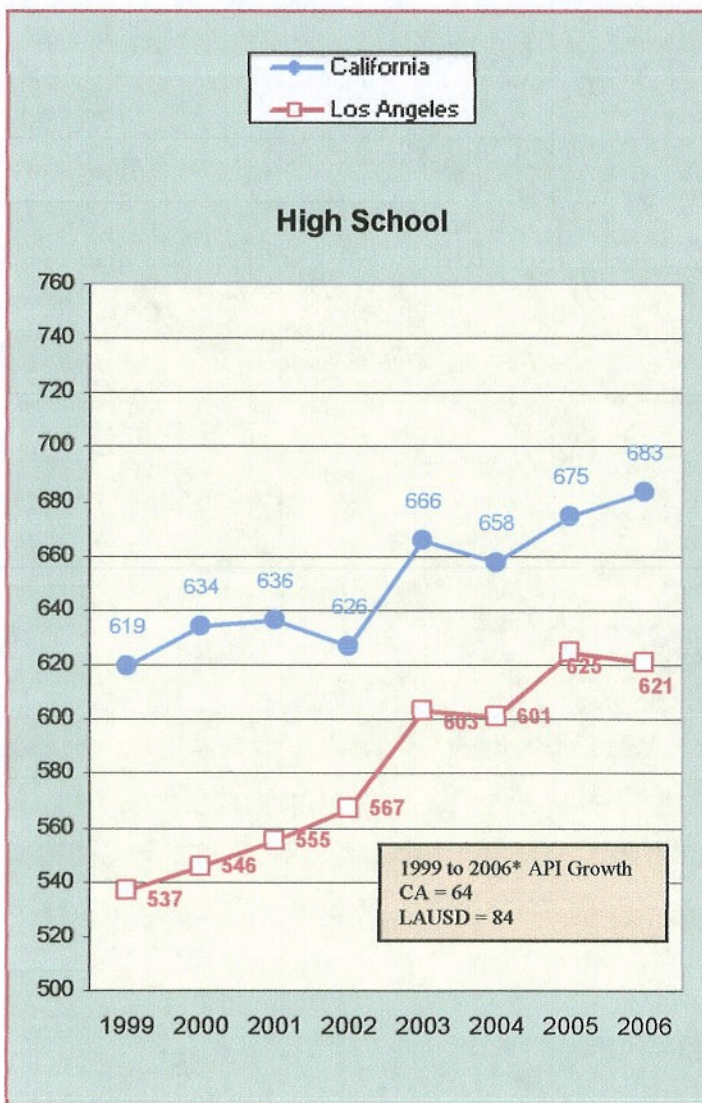
### Goals:

The fundamental goal of high schools is to enable all students to acquire the knowledge and skills necessary to successfully compete in higher education and careers. High schools offer a wide variety of "core" courses and electives to achieve this goal. Highest priorities at the high school level are as follows:

- To ensure that all students have access to and engage in a rigorous standards-based curriculum that is culturally relevant and provides access to a wide range of course offerings along a college and career pathway.
- To ensure that English learners (ELs) and standard English learners (SELs) are proficient in academic English and achieve academic success in their classes.
- To provide a safe, secure, and respectful learning environment.
- To eliminate the achievement gap that exists between students.
- To ensure that students with disabilities receive appropriate services and instruction.
- To provide focused professional development to teachers and administrators to improve classroom practice.
- To provide meaningful opportunities for parents and community members to actively engage with their local high schools.

### Growth in Student Achievement

Based on Academic Performance Index (API) scores since 1999, District senior high schools have demonstrated academic progress in recent years, both as measured against the District's previous performance and against the State as a whole. Senior high schools have improved by 84 API points between 1999 and 2006, an improvement of 15.6%, as compared to the State's overall improvement of 64 points (10.3%). The difference between the District's overall score and that of the State has decreased from 82 points in 1999 to 62 points in 2006.



# School Construction Program

The New School Construction Program is a multi-year capital improvement program that is the major component of the Los Angeles Unified School District's mission to relieve overcrowding in its schools and return students to a traditional two-semester calendar. LAUSD is leading the largest single school district building program ever undertaken in the United States.

## Educational Program Design

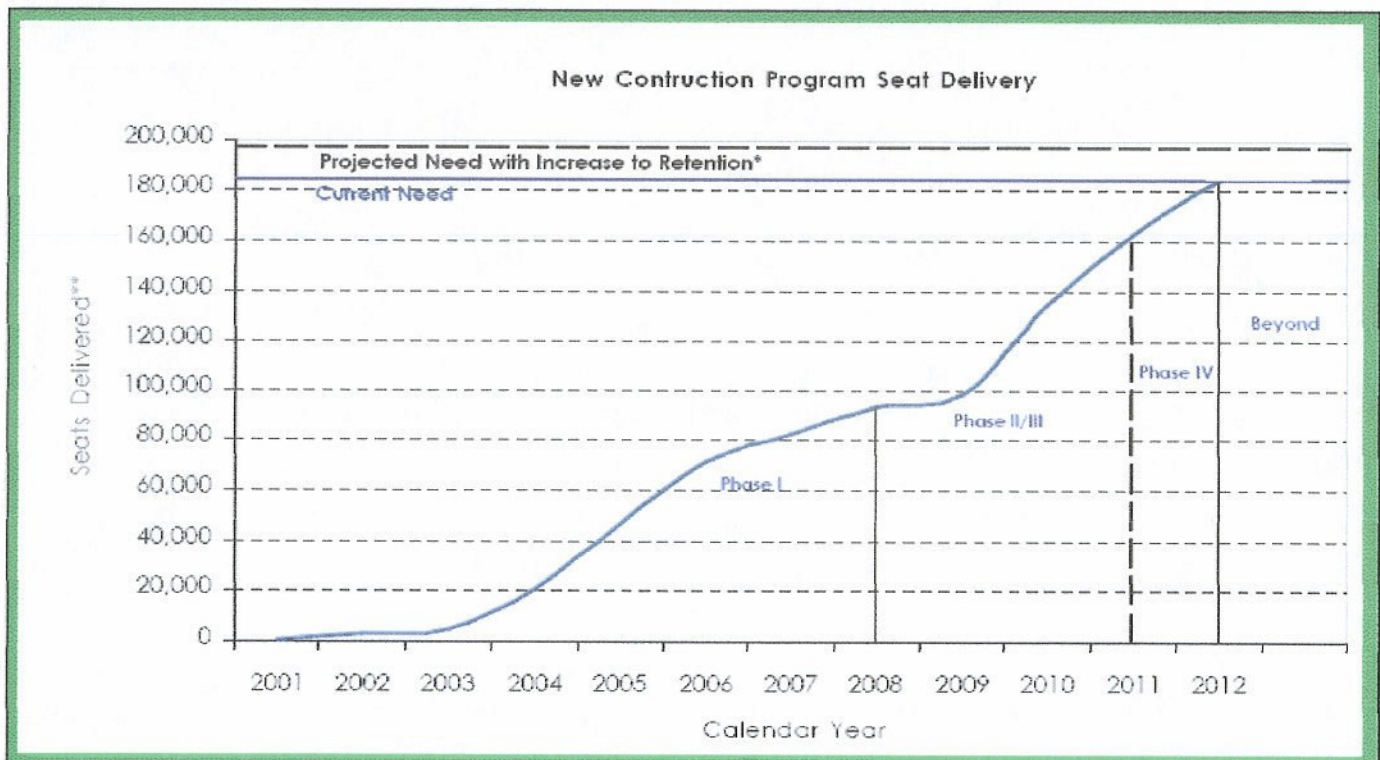
Every school is designed in collaboration with education professionals. At several points in the design process, the District holds community meetings to inform the community of the design progress and gather input. This input and feedback from the community is received, considered as an element in the design criteria, and where appropriate, incorporated into the design of the school. The end result is schools that adhere to proven educational design principles while encompassing the unique needs of the local student body and community.

## 13 New Schools in 2006

The Los Angeles Unified School District opened 13 new schools in during Fall of 2006. The new schools are part of LAUSD's overall plan to provide approximately 180,000 new school seats throughout the District. By the end of 2006, LAUSD will have completed 65 new schools and built more than 65,000 new classroom seats for its students.

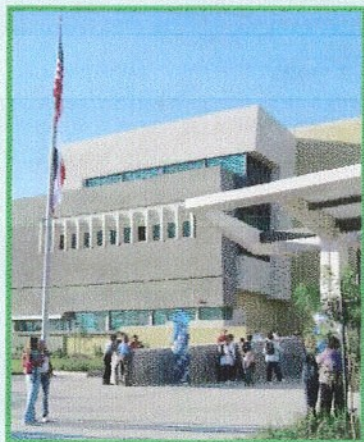
The construction program is funded primarily by state and local bonds passed by the voters. Voters recognized the need for better and additional schools and approved the issue of bonds to address this need for additional seats.

The current building program will eliminate involuntary busing and Concept-6 (shortened school year) elementary schools, move all middle and high schools, as well as return all elementary schools to a traditional calendar. It will also implement full-day kindergarten District-wide.

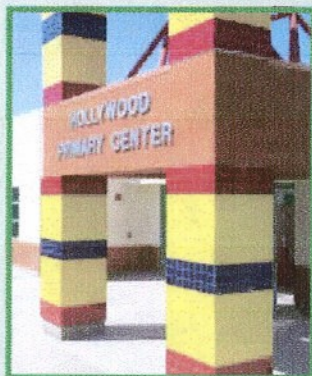


# 13 New Schools Open On A Single Day

September 6, 2005



South East HS



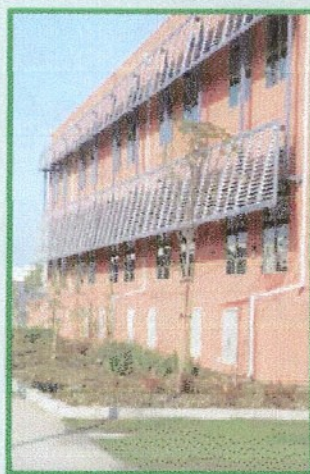
Hollywood PC



South Gate New ES



State New ES



Kingsley ES



Washington New PC



John W. Mack ES



Hooper New PC



Sara Coughlin ES



Olympic PC



Jefferson New ES



Wilson New ES



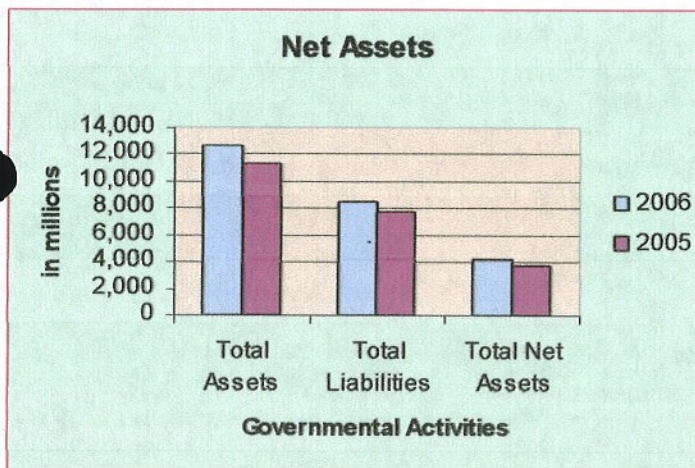
Huntington Park New ES

## District Assets—All Funds

The total amount of net assets of LAUSD at June 30, 2006 was \$4.2 billion. Approximately 68.6% of the total were capital assets, 26.1% represented resources that were subject to external restrictions on how they may be used, and 5.3% were unrestricted and may be used to meet the District's ongoing obligations to students and creditors.

At the end of the fiscal year, the District reported positive balances in all categories of net assets. The same situation held true for the prior fiscal year.

The \$1.3 billion increase in capital assets primarily resulted from expenditures for capital outlay in the governmental fund statements.



Long-term liabilities increased by \$1.1 billion due to a net increase in outstanding general obligation bonds, offset by a decrease in outstanding certificates of participation.

**Net Assets (in Millions)  
As of June 30, 2006 and 2005**

	<b>Governmental Activities</b>	
	<b>2006</b>	<b>2005</b>
<b>Assets</b>		
Current assets	\$ 4,931	\$ 4,929
Capital assets	<u>7,798</u>	<u>6,459</u>
Total assets	<u>12,729</u>	<u>11,388</u>
<b>Liabilities</b>		
Current liabilities	1,498	1,736
Long-term liabilities	<u>7,053</u>	<u>5,936</u>
Total liabilities	<u>8,551</u>	<u>7,672</u>
<b>Net assets</b>		
Invested in capital assets		
Net of related debt	2,866	2,704
Restricted for debt service	309	218
Restricted for program activities	780	484
Unrestricted	<u>223</u>	<u>310</u>
<b>Total net assets</b>	<b>\$ 4,178</b>	<b>\$ 3,716</b>

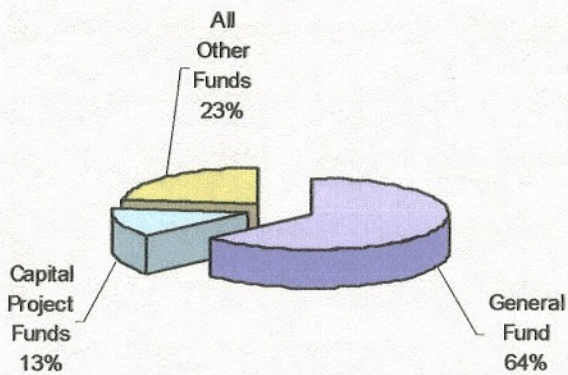
## Bond & COP Rating

	General Obligation Bonds	Non- abatable Leases (COPs)	Abatable Leases (COPs)	Insured COPs and Bonds
Moody's	Aa3	A1	A2	Aaa
Standard & Poor's	AA-	A+	A+	AAA
Fitch	A+	A-	A-	AAA

In the past several years, Los Angeles Unified School District's debt ratings have remained strong, reflecting the financial community's confidence in our fiscal policies and practices. The debt ratings are used as a guide to the financial stability of an organization and as an indication of the safety and security of debt issued by that organization. LAUSD enjoys one of the highest ratings for a large urban school district in the country.

# District Revenues and Expenditures at a Glance

**Revenues - Governmental Funds**  
Fiscal Year Ended June 30, 2006



## 2005-2006 Revenues - Governmental Funds

(Dollars in Millions)

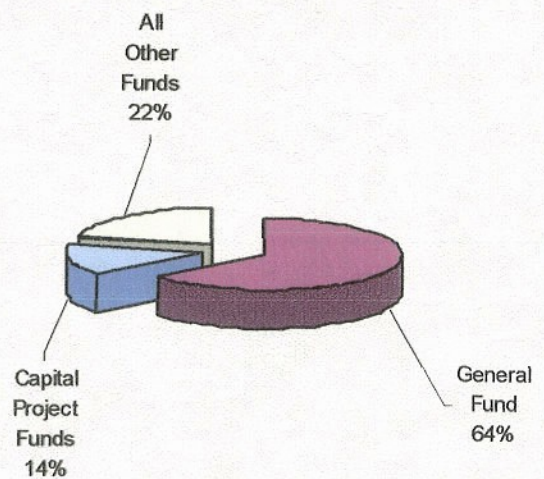
	General Fund	Capital Project Funds	All Other Funds	All Funds
Revenue Limit	\$ 3,569	\$ -	\$ 155	\$ 3,724
Federal	889	-	261	1,150
Other State	1,915	-	504	2,419
Other Local	98	53	487	638
Other Sources	93	1,306	1,017	2,416
Total	\$ 6,564	\$ 1,359	\$ 2,424	\$ 10,347

## 2005-2006 Expenditures - Governmental Funds

(Dollars in Millions)

	General Fund	Capital Project Funds	All Other Funds	All Funds
Certificate Salaries	\$ 3,051	\$ -	\$ 136	\$ 3,187
Classified Salaries	898	52	149	1,099
Employee Benefits	1,292	17	109	1,418
Books and Supplies	436	11	120	567
Services and Other Operating	617	46	28	691
Capital Outlay	63	1,054	416	1,533
Other Outgo and Uses	124	209	1,264	1,597
Total	\$ 6,481	\$ 1,389	\$ 2,222	\$ 10,092

**Expenditures - Governmental Funds**  
Fiscal Year Ended June 30, 2006



Public Schools are funded through a group of specific funds from federal, state, and local sources. Each fund has a designated purpose. The General Fund has the largest budget and supports the majority of instructional programs and general operations.

# Where Did the General Fund Money Come From?

## Revenue Limit Sources

Like other California school districts, LAUSD receives basic funding called revenue limit sources as the core of our general fund unrestricted funding. This money is used to fund the daily general operation of the schools, local districts and the central office. The amount of the revenue limit sources received by the District is based on the average daily attendance of our students multiplied by a rate provided by the state.

The two funding components of the revenue limit resources include state aid and local property taxes, and there is an inverse relationship between them. The higher the District receives in property taxes, the lower the District receives in state aid. In Fiscal Year 2005-2006, the district received \$2,947.0 million in state aid and \$777.6 million in property taxes.

## Federal Revenues

The federal government provides funding for many restricted programs such as Special Education, Vocational Education, No Child Left Behind/IASA, Safe and Drug Free Schools, Workforce Investment Act and other programs.

### 2005-2006 General Fund Revenues

	in millions
Revenue Limit	\$ 3,569
Federal	889
Other State	1,915
Other Local	98
Other Sources	93
Total	\$ 6,564

## Other State Revenues

In addition to the unrestricted revenue limit funding, the state also provides for other funding. Some of the additional state unrestricted funds include year round incentive, class size reduction for grades K-3, class size reduction for grade 9, mandated costs reimbursements, lottery revenue and others. Additional restricted state funds include Special Education, Regional Occupation Center/Program, Gifted and Talented, Home-to-School Transportation, School Improvement, Economic Impact Aid, Special Education Transportation, Instructional

Materials, Staff Development, Tenth Grade Counseling, Educational Technology and others.

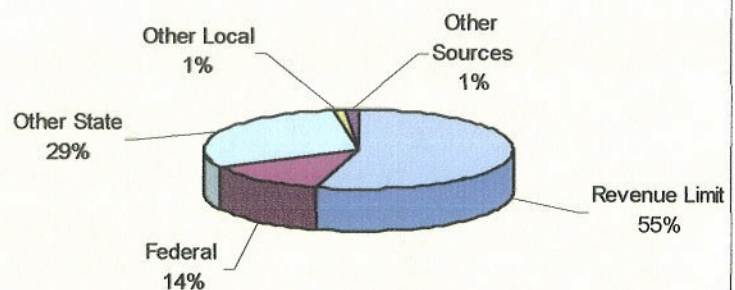
## Other Local Revenues

Other local revenues received by the District include interest income, fees and contracts and others.

## Other Financing Sources

Other financing sources include interfund transfers, proceeds from certifications of participation and proceeds from capital leases.

General Fund Revenues  
Fiscal Year Ended June 30, 2006



# How was the General Fund Money Spent?

## Certificated Salaries

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. This category includes teachers' salaries, certificated pupil support salaries such as librarian and psychologists, certificated administrators and other certificated personnel.

## Classified Salaries

Classified salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. This category includes instructional aides, bus drivers, food service workers, maintenance workers, custodians, school office support, secretaries, accountants, programmers, and others.

## Employee Benefits

Employee Benefits are the District's contributions to retirement plans such as State Teachers' Retirement System (STRS) and Public Employees' Retirement System (PERS). Other costs include expenditures for the federal Social Security system, health and welfare benefits, state unemployment insurance and workers' compensation insurance.

## Books and Supplies

Books and Supplies include expenditures for classroom instructional materials designed for use by pupils and their teachers as the basic curriculum such as textbooks. This category also includes reference books, library books, classroom supplies, food services supplies, custodial supplies, maintenance supplies, supplies for operations, office supplies and others.

## Services and Other Operating Expenditures

Services and Other Operating Expenditures include services, rentals, leases, maintenance contracts, travel and conference, insur-

ance, utilities, legal, audit fees, and other related expenditures.

## Capital Outlay

Capital Outlay includes expenditures for land and land improvements, buildings and improvement of buildings, new libraries, and equipment such as computers systems and playground equipment.

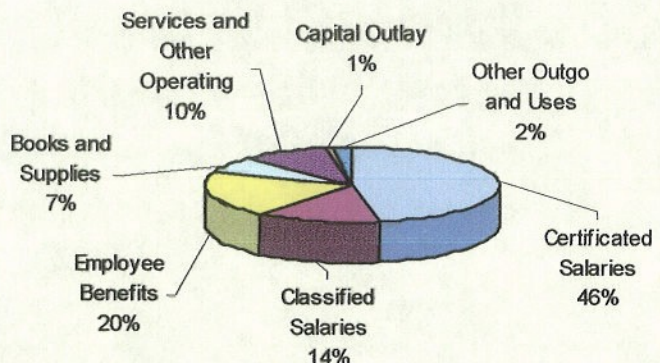
## Other Outgo and Uses

Other Outgo includes servicing the debt of the District, including issuance costs and payments of both principal and interest. It is used to record long-term debt service, tax and revenue anticipation notes (TRANS), bonds and certificates of participation (COPs). Also included in this category are interfund transfers and other financing uses.

### 2005-2006 General Fund Expenditures

	in millions
Certificated Salaries	\$ 3,051
Classified Salaries	898
Employee Benefits	1,292
Books and Supplies	436
Services and Other Operating	617
Capital Outlay	63
Other Outgo and Uses	124
Total	\$ 6,481

### General Fund Expenditures Fiscal Year Ended June 30, 2006



# District Goals and Functions

## Instructional Goals

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location, such as a home or hospital. It may also be provided through some other approved medium, such as computers and television.

## General Education

General Education includes educational programs that are designed to serve the vast majority of the public school student population in traditional settings. This includes a group of activities and/or services that provides students in kindergarten through grade 12 (K-12) with learning experiences that prepare them for roles as citizens, family members, and employable workers. This education refers to basic skill areas that emphasize literacy, numeracy, and knowledge in languages, mathematics, sciences, history and related social studies, arts, and other subject areas, including vocational and technical education.

## Special Education

Special Education are activities and/or services to students with exceptional needs who are assigned individualized education programs (IEPs). The activities and/or services in the IEPs are designed for students with exceptional mental or physical needs and incorporate distinctive techniques, materials, and arrangements to suit their learning needs.

## Other Instruction

Other instructional program include regional occupation programs/centers, non-agency education and others.

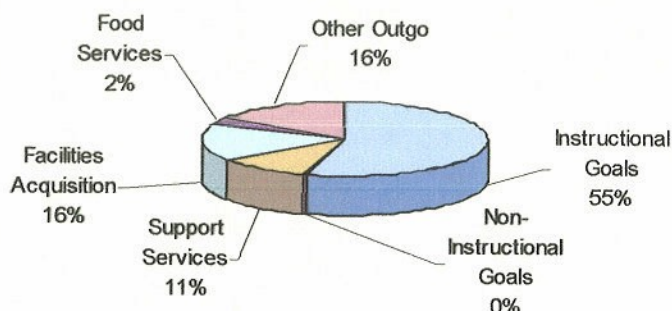
## Community Services

Community Services are activities connected with providing community services to community participants other than students. These include activities authorized by the Community Recreation Act and the Civic Center Act. Examples of this function would be the operation of a community swimming pool or a recreation program.

### Expenditures and Other Uses by Goal and Function Governmental Fund Types Fiscal Year Ended June 30, 2006

	(in millions)
<b>Instructional Goals</b>	
General Education	\$ 4,146
Special Education	1,253
Others	93
<b>Non-Instructional Goals</b>	
Community Services	27
Child Care Services	4
<b>Support Services</b>	1,083
<b>Facilities Acquisition</b>	1,635
<b>Food Services</b>	242
<b>Other Outgo</b>	1,610
<b>Total Expenditures</b>	<u>\$ 10,093</u>

### 2005-2006 Expenditures and Other Uses by Goal and Function Governmental Fund Types



# District Goals and Functions ( continued)

## Child Care Services

Child care services are activities and/or services pertaining to the operation of programs for the care of children in residential day schools or child care and development programs that are not part of, or directly related to the District's instructional goals.

## Support Services

Support services include guidance and counseling services, psychological services, attendance and social work services, pupil testing services, pupil transportation, general administration, data processing services, and plant and maintenance operations.

## Facilities Acquisition

Facilities acquisition and construction are activities related to capital projects, such as acquiring land and buildings, remodeling buildings, and improving sites.

## Food Services

Food Services are activities concerned with providing food to students in a school or local educational agency. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

## Other Outgo

Other Outgo includes servicing the debt of the District, including issuance costs and payments of both principal and interest. It is used to record long-term debt service, tax and revenue anticipation notes (TRANS), bonds and certificates of participation (COPs). Also included in this category are interfund transfers and other financing uses.



## Savings for Taxpayers

On October 26, 2006, the District successfully sold \$574.905 million of 2006 General Obligation Refunding Bonds, Series B to refund a portion of Measure K and Proposition BB Bonds, the fifth successful refunding of District GO bonds since 2002. The bonds carried high investment grade ratings of Aa3 and AA- by Moody's Investor Service and Standard and Poors' Ratings Services, respectively. The refunding provides District's taxpayers with the benefit of lower debt service costs. The combined savings from all the refundings total \$95.5 million, which translates into a reduction in the tax rate of \$25.49 per \$100,000 of assessed valuation.

# Los Angeles Unified School District

**Administrative Office**  
**333 South Beaudry Avenue**  
**Los Angeles, CA 90017**  
**Tel. (213) 241-1000**  
**Website: <http://www.lausd.k12.ca.us>**



**We would like to acknowledge the following  
individuals for the development of this report:**

**David L. Brewer III, Superintendent**  
**Charles A. Burbridge, Chief Financial Officer**  
**Betty T. Ng, Controller**  
**Timothy Rosnick, Director of Accounting**  
**Marilyn Guerrero, Acting Administrative Services Manager**  
**Andrea Capati, Administrative Analyst**  
**Claudette Butler, Senior Office Technician**

*For questions, comments or suggestions regarding this report  
or any other financial matter pertaining to LAUSD, contact the  
Office of the Chief Financial Officer at  
(213)-241-7888.*

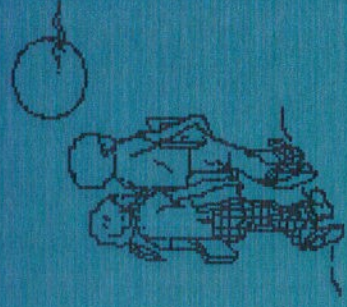
# **EXECUTIVE SUMMARY**

**SOLANA BEACH  
SCHOOL DISTRICT**

# Solana Beach School District

## Board of Education Budget Workshop

June 7, 2007

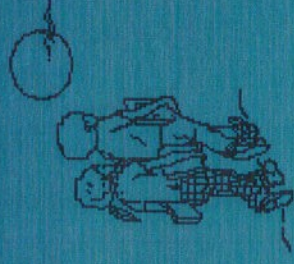
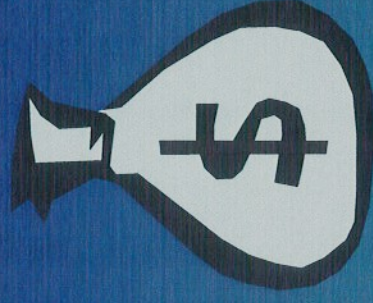


# Board of Education Budget Workshop

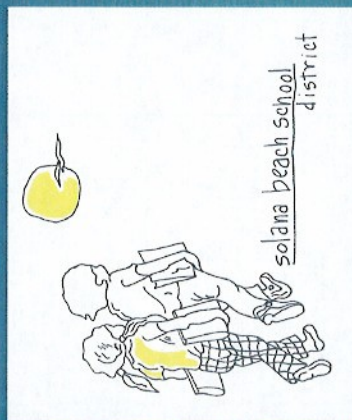
June 7, 2007

## OUTLINE

- I. Background Information
  - Mission Statement
  - Board Vision
- II. Budget Overview
  - Budget Priorities
  - Assumptions
  - Special Education
- III. Budget Development
  - Enrollment & Property Tax
  - Enrollment Projections
- IV. Allocations
- V. Budget
  - Distribution Charts
  - 2007-08 Multi-Year Narrative
  - Revenue Limit Summary
- VI. A Note ....
  - Program Comparison Data



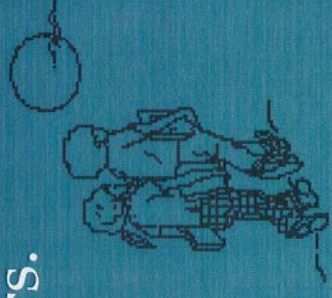
# BACKGROUND INFORMATION



# Mission Statement

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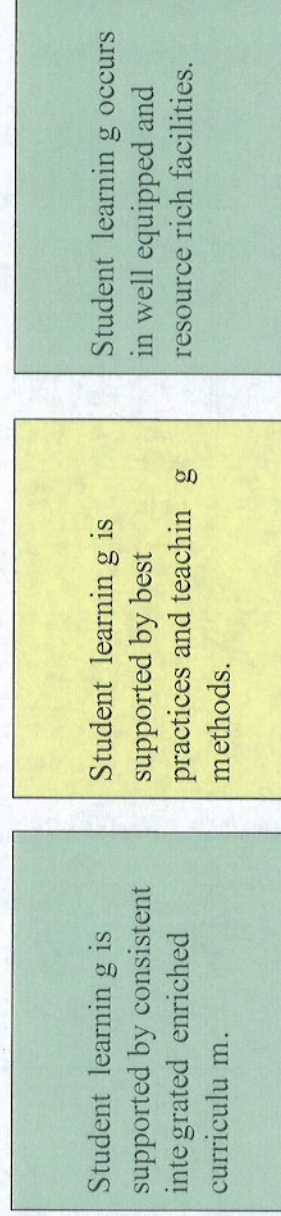
The mission of the Solana Beach School District is to provide a child-centered education of the highest quality, using the unique vision and resources of home, school, and community to ensure a stable and vibrant learning environment, rigorous in academic standards, rich in diversity, sensitive to individuals and committed to developing compassionate children who are confident, competent, and creative learners.



# Board Vision

The growth of each student is substantial and measurable.

Narrow the achievement gap



Utilized in curriculum

Technology  
Utilized in staff development

Access to hardware/software

# BUDGET OVERVIEW



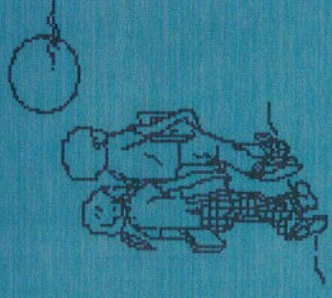
# Budget Priorities

Budget Priorities	2007/2008	2008/2009
Enrollment projections	(-1) Certificated Staff	2 Growth
Benefits	15%	15%
Insurance Advisory	49,000	49,000
New School Operations	250,000	250,000
Housing Development	4 Certificated Staff 251,878	4 Certificated Staff 269,510
Future Negotiations	1.0% Line Item TBD	1.0% line item TBD
Ongoing Technology Replacement Budget Line Item	350,000	350,000
Instructional Materials (12.5% increase -20.42 to 23 per enrolled student)	7,030	7,241
Sub Allocation Plant Foreman & Night Custodian	3,360	3,394
Custodial Supplies (5% per enrolled student)	1,772	1,826
Post Employment Benefits Fund 20	50,000	50,000

# Assumptions

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- Budget Priorities
- Enrollment
- Average Daily Attendance (ADA)
- Personnel Costs
- Medical Benefits
- Local Taxes - 2006-07 year and 2007-08 projections
- State Budget Proposal
- Categoricals
- General Fund Contributions to Categorical Programs
  - Special Education
  - Special Education Transportation
- Ending balance



# General Fund Contributions

## Special Education

	Total Cost	District Cont.	State & Federal Funding
2002/03	\$ 2,793,665	\$ 1,172,086	\$ 1,621,579
2003/04	\$ 2,914,120	\$ 1,327,621	\$ 1,586,499
2004/05	\$ 3,193,176	\$ 1,564,385	\$ 1,628,791
2005/06	\$ 3,888,946	\$ 2,073,048	\$ 1,815,898
2006/07	\$ 4,438,835	\$ 2,549,458	\$ 1,889,377
2007/08	\$ 4,408,007	\$ 2,504,643	\$ 1,903,364

## Special Education Transportation

	Total Cost	District Cont.	State Funding
2002/03	\$ 272,786	\$ 218,871	\$ 53,915
2003/04	\$ 315,652	\$ 265,751	\$ 49,901
2004/05	\$ 401,752	\$ 346,013	\$ 55,739
2005/06	\$ 413,856	\$ 345,047	\$ 68,809
2006/07	\$ 458,442	\$ 408,550	\$ 49,892
2007/08	\$ 458,442	\$ 408,550	\$ 49,892

# BUDGET DEVELOPMENT



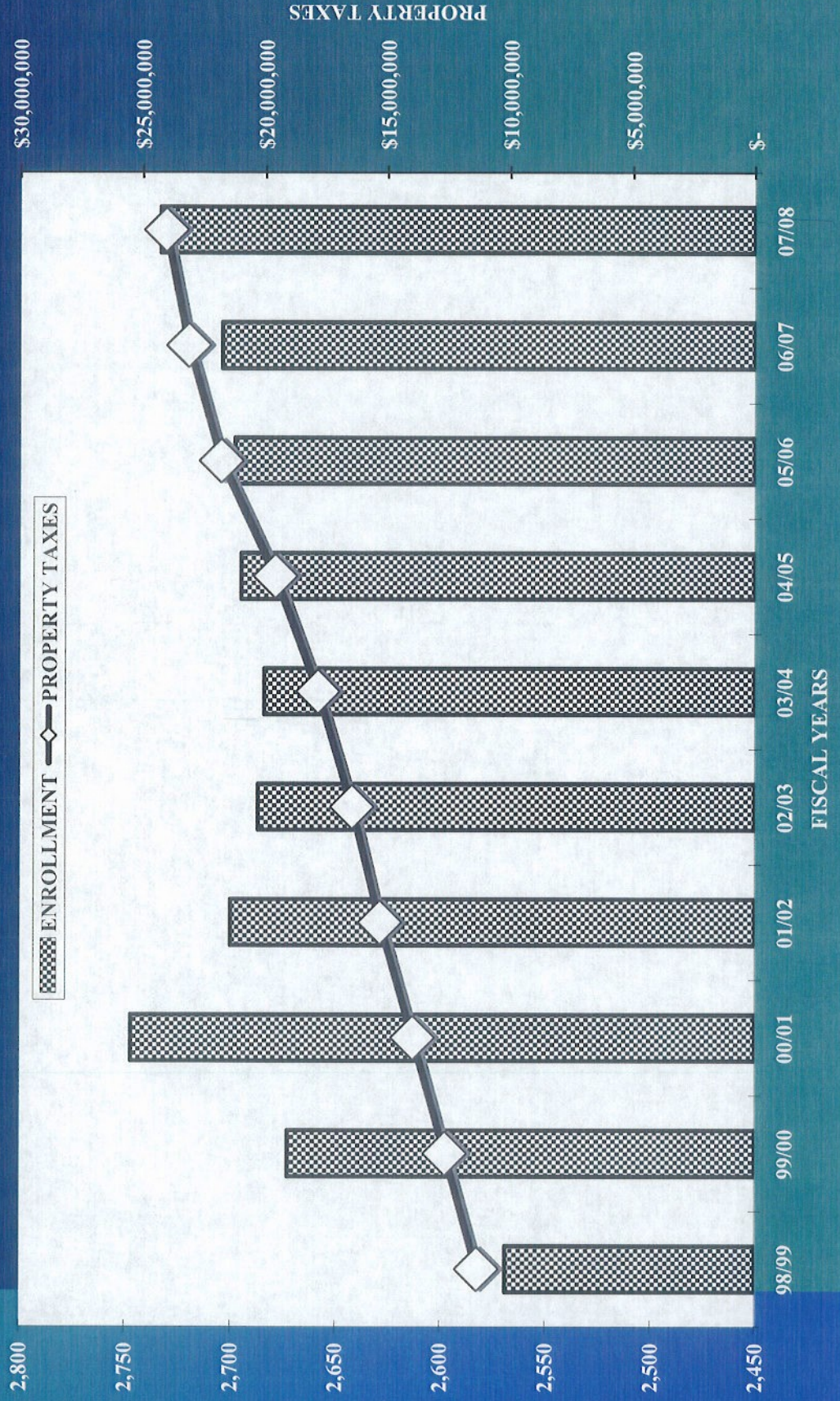
# Enrollment and Property Tax

## Comparison of Enrollment and Property Tax Growth

Student Enrollment Growth			Property Tax Growth			Dollars per Student Growth			SSC/ CPI	
Year	Enrollment	#	%	Taxes	\$	%	Taxes/Enroll.	\$	%	Adjusted
95-96	2,282	136	6.34%	\$9,387,217	215,221	2.35%	\$4,114	(\$160)	-3.75%	-2.60%
96-97	2,372	90	3.94%	\$9,751,820	364,603	3.88%	\$4,111	(\$2)	-0.06%	-2.36%
97-98	2,469	97	4.09%	\$10,447,187	695,367	7.13%	\$4,231	\$120	2.92%	-2.99%
98-99	2,569	100	4.05%	\$11,338,004	890,817	8.53%	\$4,413	\$182	4.30%	-2.31%
99-00	2,673	104	4.05%	\$12,635,213	1,297,209	11.44%	\$4,727	\$314	7.11%	-2.90%
00-01	2,747	74	2.77%	\$13,969,536	1,334,323	10.56%	\$5,085	\$358	7.58%	-2.80%
01-02	2,700	-47	-1.71%	\$15,315,449	1,345,913	9.63%	\$5,672	\$587	11.54%	-4.10%
02-03	2,687	-13	-0.48%	\$16,457,710	1,142,261	7.46%	\$6,125	\$453	7.98%	-2.80%
03-04	2,684	-3	-0.11%	\$17,876,942	1,419,232	8.62%	\$6,661	\$536	8.74%	-2.70%
04-05	2,695	11	0.41%	\$19,619,180	1,742,238	9.75%	\$7,280	\$619	9.30%	-2.50%
05-06	2,698	3	0.11%	\$21,820,686	2,201,506	11.22%	\$8,088	\$808	11.10%	-2.70%
06-07	2,704	6	0.22%	\$23,133,928	1,313,242	6.02%	\$8,555	\$468	5.78%	-2.80%
07-08	2,733	29	1.07%	\$24,059,258	925,330	4.00%	\$8,803	\$248	2.90%	-2.90%

# Enrollment / Property Tax Historical Chart

SBSD ENROLLMENT/PROPERTY TAX HISTORY



# Enrollment Projections

## • Skyline

2006-07

2007-08

Proj 1/06=500	2006-07 Actual Enrollment Jan-07	FTE	S:T Ratio	2007-08 Proj Enrollment Cohort + Growth 1.01	2007-08 Approx. # of Classrooms per Grade	2007-08 Facilities Required	S:T Ratio Growth + or -
Grade							
K GL	27			27	1.00	1.0	
1 GL	24			27	1.35	1.5	
2 GL	26	4.0	19.25	24	1.20	1.5	19.50
3 GL	25			26	0.96	1.0	
4 GL	25			25	0.93	1.0	
5 GL	21			25	0.93	1.0	
6 GL	30	4.0	25.25	21	0.78	1.0	24.25
4	93	4.0	23.25	92	3.40	3.5	26.26
5	101	4.0	25.25	94	3.48	3.5	26.84
6	93	4.0	23.25	102	3.78	4.0	25.50
SDC	28	3.0		28	3.00	3.0	
<b>Totals</b>	<b>493</b>			<b>491</b>	<b>20.80</b>	<b>22</b>	<b>-1.0</b>
FTE=20	28			28	# Reg Teachers	11	
FTE SDC=3	465			463	# SpEd Teachers	3.0	
8GL/12 Reg	GL Ratio		22.25		# GL Teachers	8	
	4-6 Ratio		23.92		GL Ratio K-2	19.50	
					GL Ratio 3-6	24.25	
					4-6 Ratio	26.17	

# Enrollment Projections

## • Solana Vista

2006-07

2007-08

Proj 1/06=367	2006-07 Actual Enrollment Jan-07	FTE	S:T Ratio		2007-08 Proj Enrollment Cohort + Growth 1.01	2007-08 Approx. # of Classrooms per Grade	2007-08 Facilities Required	S:T Ratio Growth .+ or ()
Grade								
K	76	4.5	16.89		77	3.84	4.5	17.06
1	82	4.5	18.22		77	3.84	4.5	17.06
2	98	6.0	16.33		83	4.14	4.5	18.40
3	91	5.0	18.20		99	4.95	5.5	18.00
SDC	0	0.0			0	0.00	0.0	
Totals	347				335	16.77	19	
FTE=20	0				0	# Reg Teachers	19	-1.0
FTE SDC=0	347				335	# SpEd Teachers	0.0	
	K-3 Ratio		17.41			K-3 Ratio	17.65	
	4-6 Ratio		n/a			4-6 Ratio	0.00	

# Enrollment Projections

## • Solana Santa Fe

2006-07

2007-08

Proj 1/06=384	2006-07 Actual Enrollment Jan-07	FTE	S:T Ratio		2007-08 Proj Enrollment Cohort + Growth 1.01	2007-08 Approx. # of Classrooms per Grade	2007-08 Facilities Required	S:T Ratio Growth + or -
Grade								
K	59	3.0	19.67		60	2.98	3.5	17.03
1	52	3.0	17.33		60	2.98	3.5	17.03
2	40	3.0	13.33		53	2.63	2.8	18.76
3	56	3.0	18.67		40	2.02	2.2	18.36
4	54	2.5	21.60		57	2.09	2.0	
5	58	2.5	23.20		55	2.02	2.5	
6	56	2.0	28.00		59	2.17	2.5	24.24
SDC	15	2.0			15	0.57	2.0	
Totals	390				397	18.1	21	
FTE=19	15				15	# Reg Teachers	19	0.0
FTE SDC=2	375				382	# SpEd Teachers	2	
	K-3 Ratio		18.35			K-3 Ratio	17.68	
	4-6 Ratio		24.73			4-6 Ratio	24.24	

# Enrollment Projections

## • Solana Highlands

2006-07

2007-08

Proj 1/06=471	2006-07 Actual Enrollment:	2007-08 Proj Enrollment Cohort + Growth	2007-08 Approx. # of Classrooms per Grade	2007-08 Facilities Required	S:T Ratio	S:T Ratio Growth .+ or ()
Grade	Jan-07	FTE				
K	99	6.0	5.25	5.5	16.50	19.08
1	82	4.5	5.25	5.5	18.22	19.08
2	119	6.5	4.35	4.5	18.31	19.32
3	93	5.0	6.31	6.5	18.60	19.41
4	106	4.0	3.65	4.0	26.50	24.65
SDC	15	2.0	0.57	2.0		
Totals	514		25.36	28		0.0
FTE=26	15		# Reg Teachers	26		
FTE SDC=2	499		# SpEd Teachers	2.0		
	K-3 Ratio		K-3 Ratio	19.22		
	4-6 Ratio		4-6 Ratio	24.65		

# Enrollment Projections

## • Carmel Creek

2006-07

2007-08

Proj 1/06=492	2006-07 Actual Enrollment Jan-07	S:T Ratio	2007-08 Proj Enrollment Cohort + Growth	2007-08 Approx. # of Classrooms per Grade	2007-08 Facilities Required	S:T Ratio Growth + or -
Grade	FTE		1.06			
K	90	18.00	95	4.77	5.5	17.35
1	81	18.00	95	4.77	5.5	17.35
2	99	18.00	86	4.29	4.5	19.08
3	106	17.67	105	5.25	5.5	19.08
4	115	23.00	112	4.16	5.0	22.47
SDC	8	8.00	8	0.30	1.0	
Totals	499		502	23.54	27	
FTE=26	8		8	# Reg Teachers	26	0.0
FTE SDC=1	499		502	# SpEd Teachers	1.0	
	K-3 Ratio	17.92		K-3 Ratio	18.17	
	4-6 Ratio	23.00		4-6 Ratio	22.47	

# Enrollment Projections

• Solana Pacific

2006-07

2007-08

2006-07		2007-08		2007-08		2007-08		2007-08		2007-08		2007-08	
Proj 1/06=433		Actual		S:T Ratio		2007-08		2007-08		2007-08		2007-08	
Enrollment		Jan-07		FTE		Proj Enrollment		approx. # of Facilities		Cohort + Growth		Required	
Grade		230		9.0		1.03		per Grade		228		9.0	
5		218		8.0		237		8.77		25.29		9.0	
6		7		1.0		5		0.25		26.32		1.0	
SDC		455				470		17.45				19	
Totals		7				5		# Reg Teachers		1.0		18	
FTE=17		448				465		# SpEd Teachers		1.0		1.0	
FTE SDC=1		K-3 Ratio		n/a				K-3 Ratio		0.00			
		4-6 Ratio		26.40				4-6 Ratio		25.81			

# Enrollment Projections

## • District Office Preschool Special Ed.

2006-07

2007-08

Proj 1/06=16	2006-07 Actual Enrollment Jan-07	FTE	S:T Ratio	2007-08 Proj Enrollment Cohort + Growth	2007-08 Approx. # of Classrooms per Grade	2007-08 Facilities Required	S:T Ratio Growth + or -
SDC	18	2.0		18	2.00	2.0	
Totals	18			18	2.00	2	
FTE=0	18		n/a	18	# Reg Teachers	0	0.0
FTE SDC=2	0			0	# SpEd Teachers	2.0	
					# GL Teachers	0	
					K-3 Ratio	n/a	
					4-6 Ratio	n/a	

# Enrollment Projections

## • District

2006-07

2007-08

Proj 1/06=2664	2006-07 Actual Enrollment Jan-07	S:T Ratio	2007-08 Proj Enrollment Cohort + Growth	2007-08 Approx. # of Classrooms	2007-08 # of Facilities Required	Growth .+ or ()
Totals	2716		2751	124.03	138	
FTE=128	91		90	# Reg Teachers	119	-1.0
FTE SDC=14	2625		2661	# SpEd Teachers	11.0	
	K-3 Ratio	17.90		# GL Teachers	8	
	4-6 Ratio	24.54		K-3 Ratio	18.44	
				4-6 Ratio	24.67	

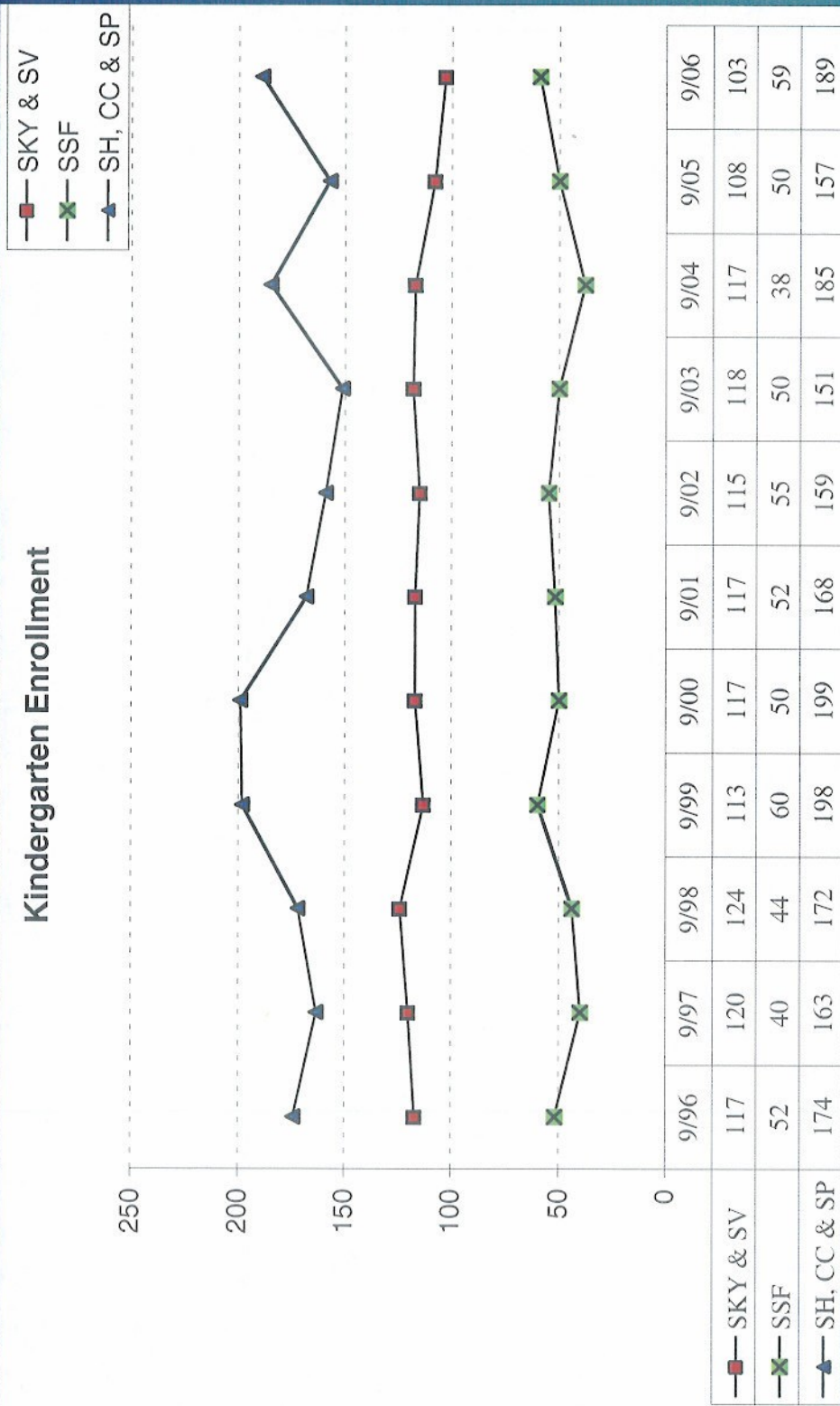
(Enrollment Projection for 06-07)

GROWTH= (1)

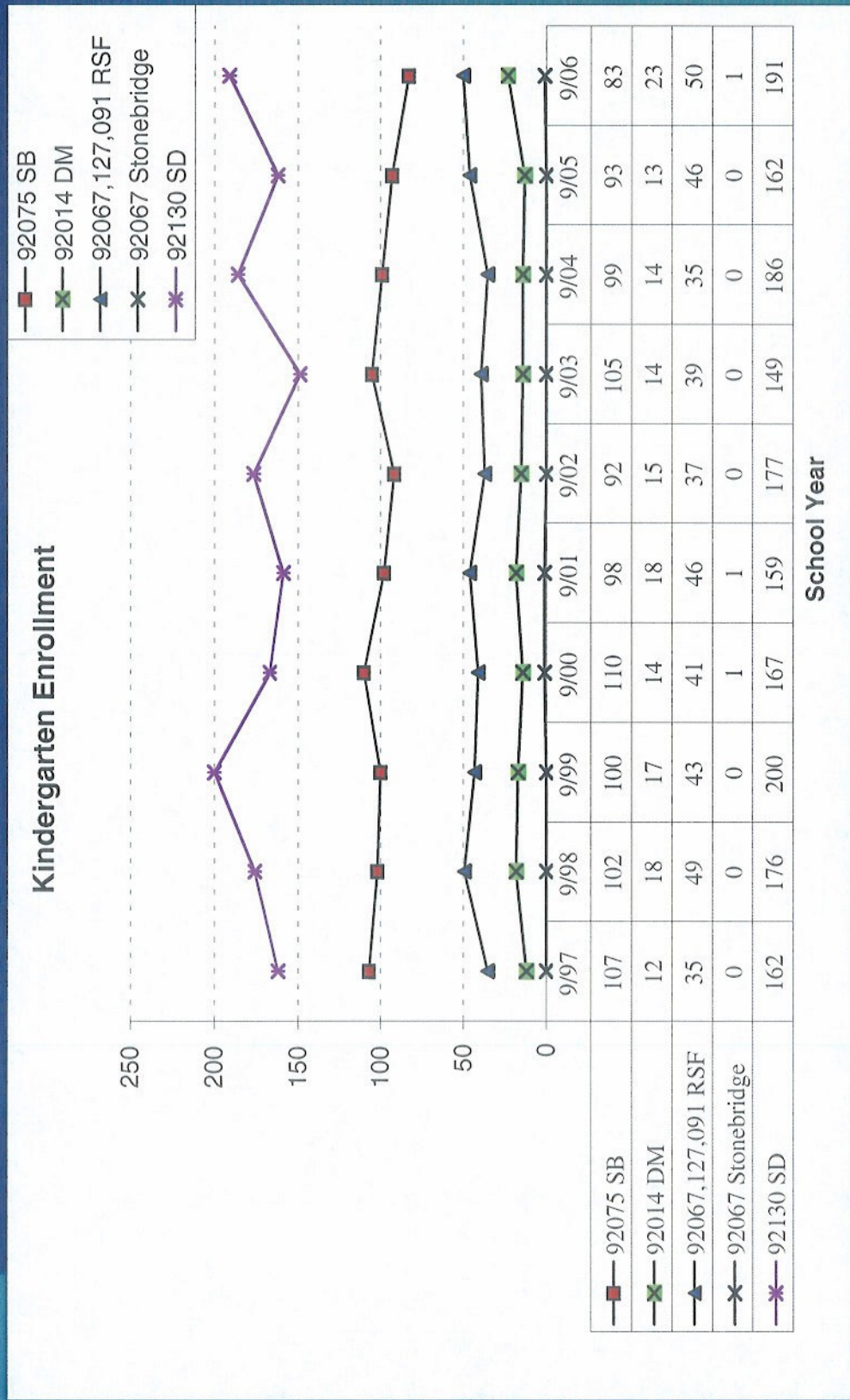
Reserve= 4

# Kindergarten Enrollment (1)

Kindergarten Enrollment

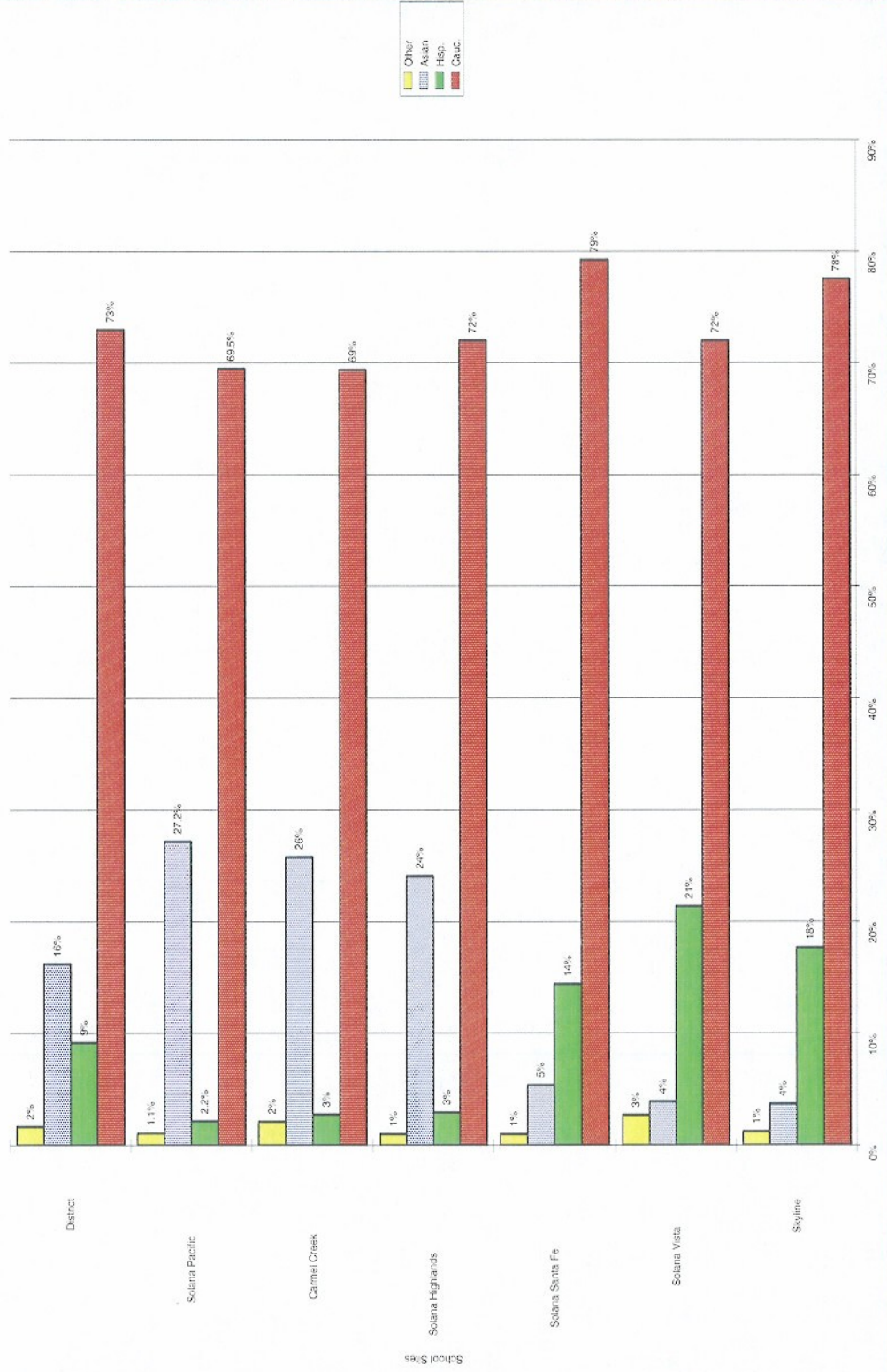


# Kindergarten Enrollment (2)



# Projected Ethnic Spread

Solana Beach School District - Projected Ethnic Spread - 2007-08



# Multi-Year Assumptions

	2006/07	2007/08	2008/09	2010/11
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I. Est'd Annual Prop. Tax Increase	6%	4%	4%	4%
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II. Growth Teachers In Budget	4	-1	2	2
-------------------------------	---	----	---	---

III. Teacher/Student Ratio	20:1 Gr. K-20:1 Gr. K-30:1 Gr. K	20:1 Gr. K-20:1 Gr. K-30:1 Gr. K	20:1 Gr. K-20:1 Gr. K-30:1 Gr. K	20:1 Gr. K-20:1 Gr. K-30:1 Gr. K
	27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4	27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4	27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4	27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4-27:1 Gr. 4

IV Health & Welfare Benefits	15%	15%	15%	15%
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V. Change - Fund Balance	-\$197,903	-\$38,867	-\$332,338	-\$343,141
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VI. Ending Balance	\$4,893,050	\$4,854,183	\$4,521,845	\$4,178,708
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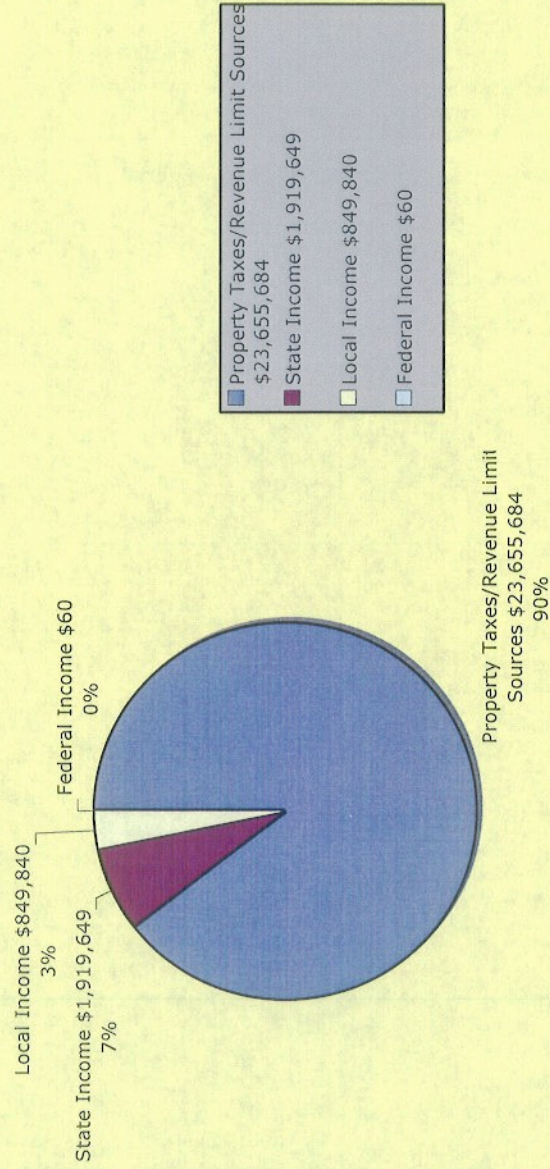
VII. Additional Reserves	\$1,985,214	\$1,934,190	\$1,810,708	\$1,424,888
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# BUDGET



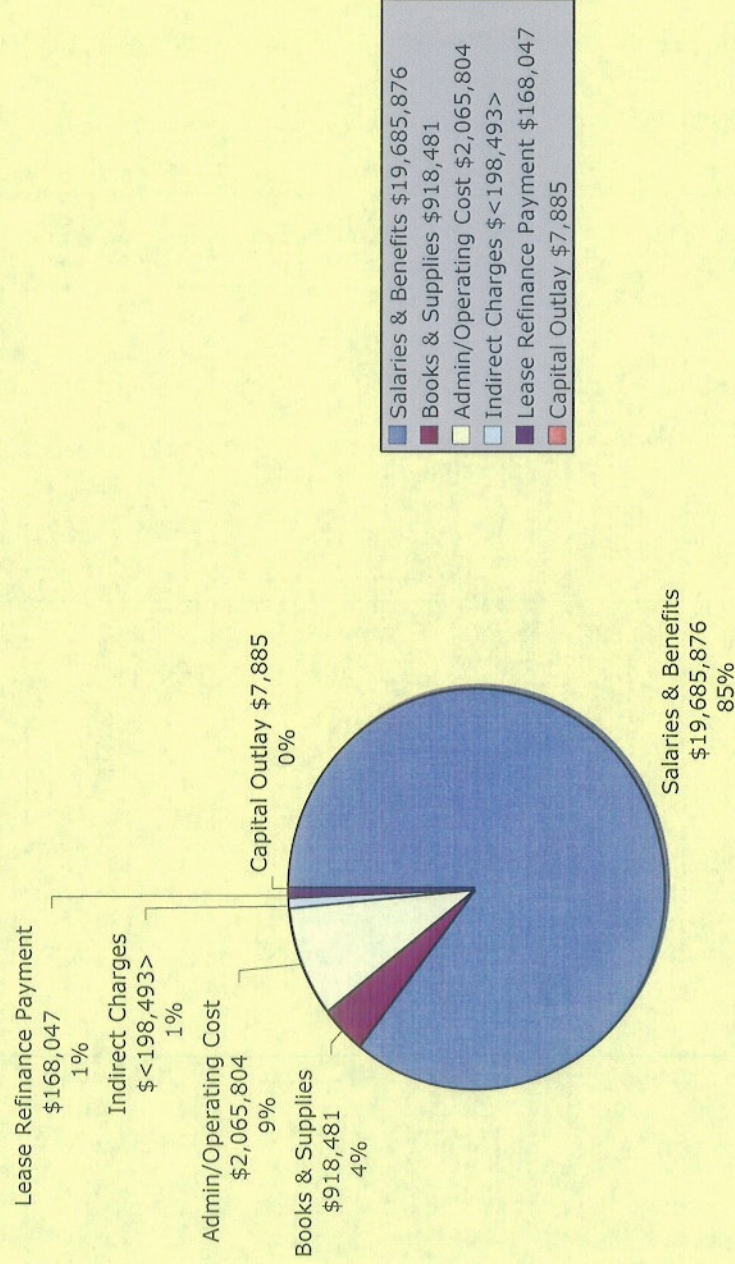
# 2007 / 08 Unrestricted Income

## 2007/2008 Unrestricted Income



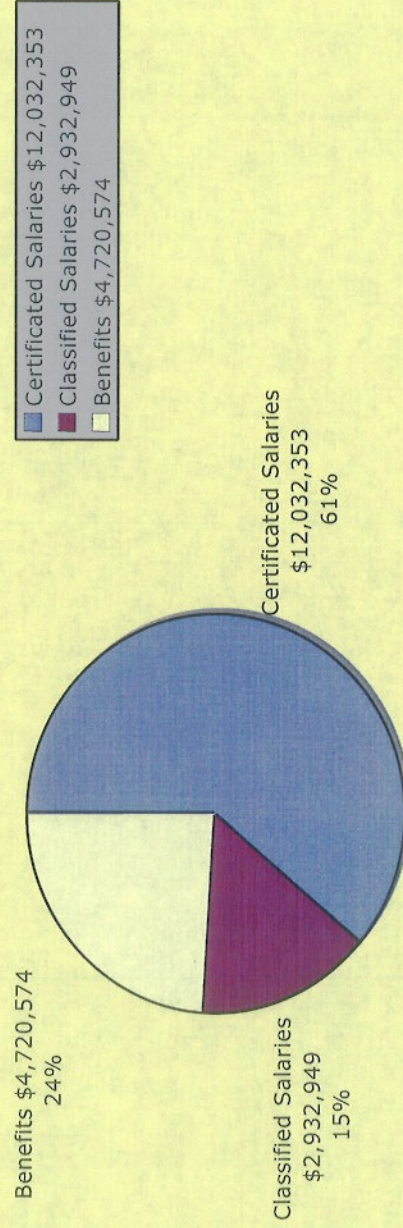
# 2007/08 Unrestricted Expenditures

## 2007/2008 Unrestricted Expenditures



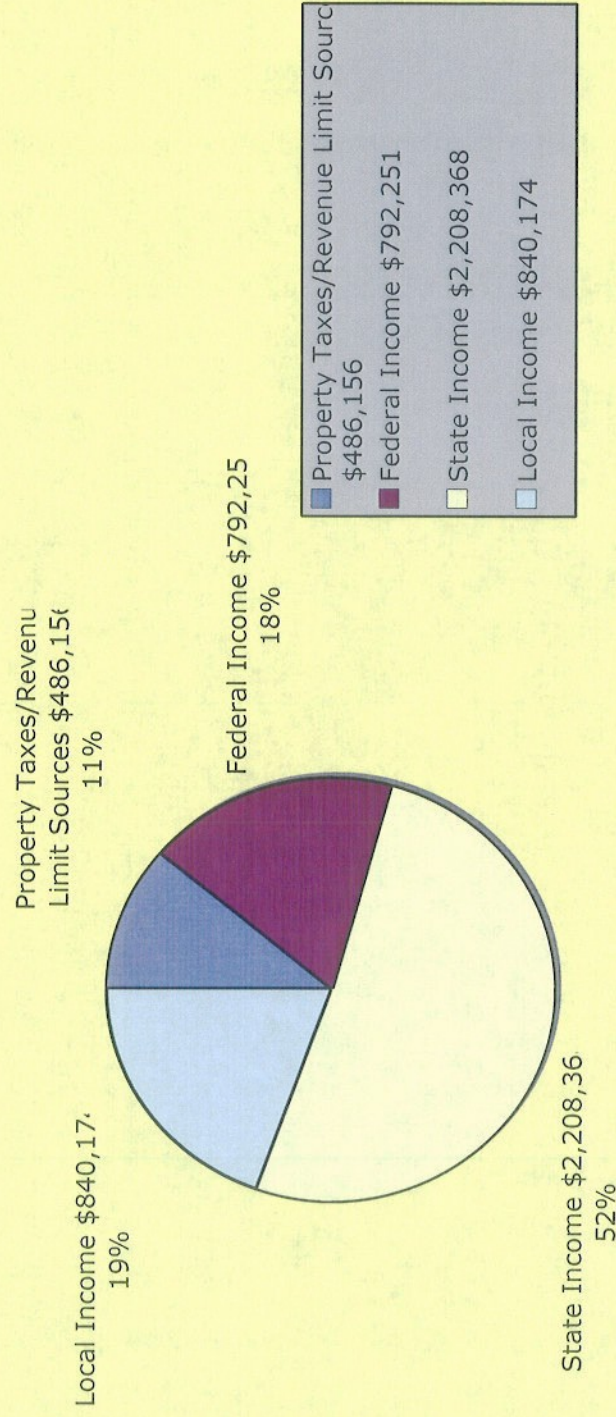
# 2007 / 08 Unrestricted Salary & Benefit Expenditures

## 2007/2008 Unrestricted Salary & Benefit Expenditures



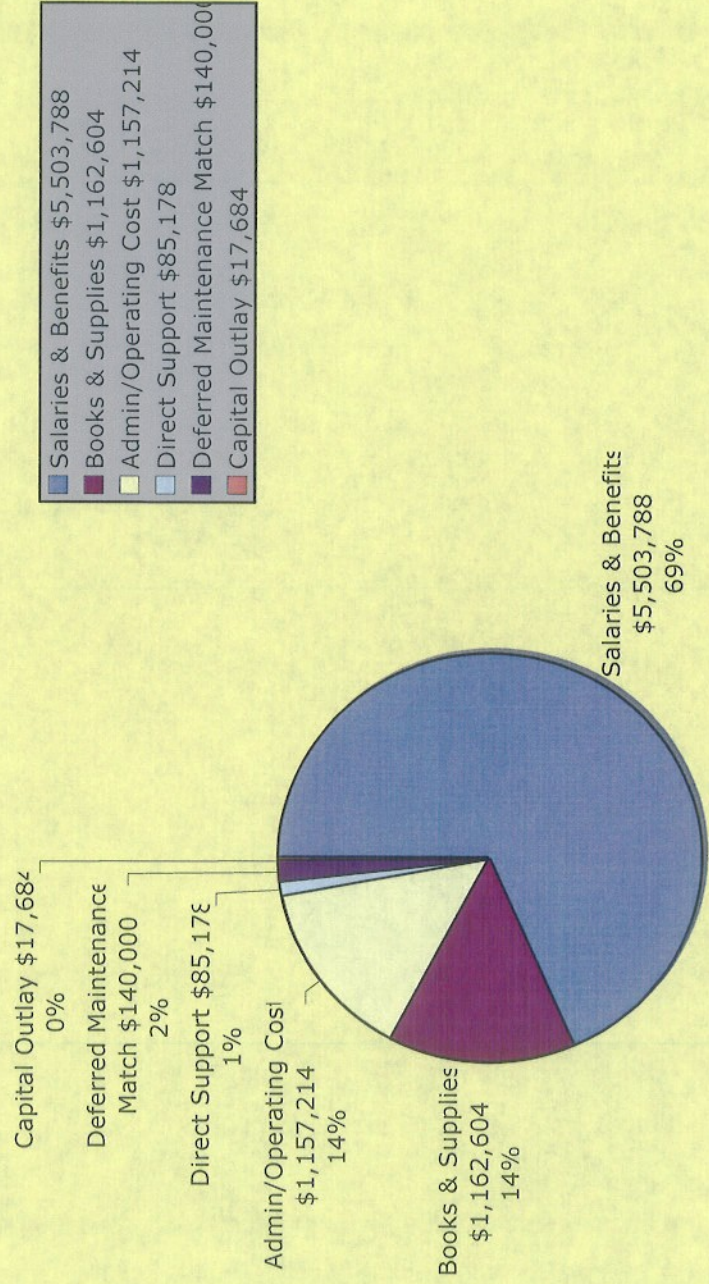
# 2007 / 08 Restricted Income

## 2007/2008 Restricted Income



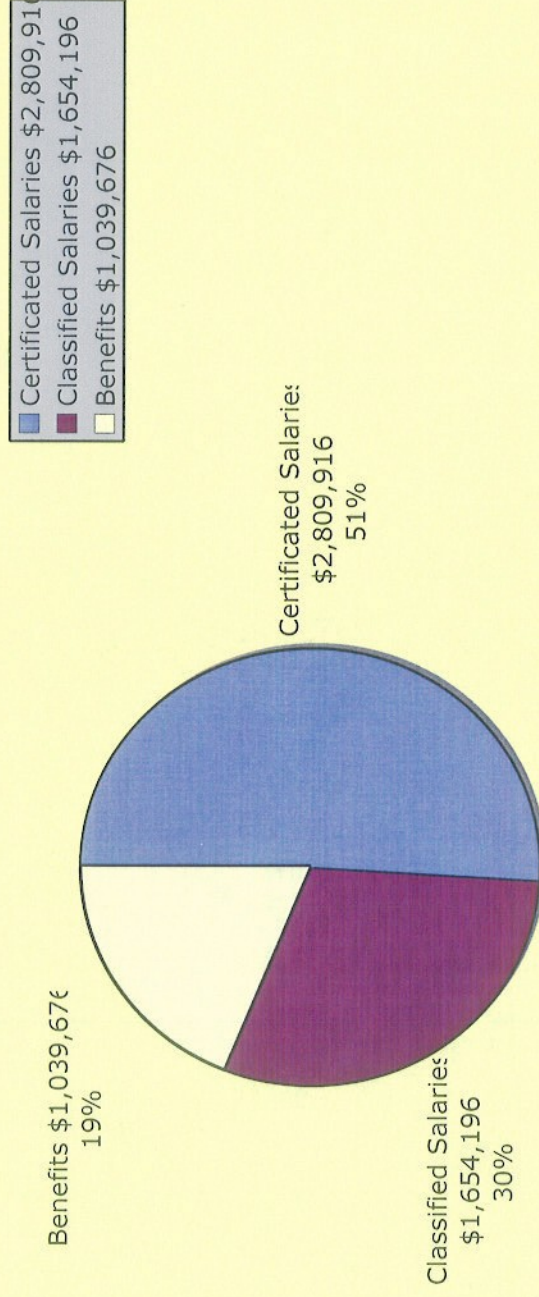
# 2007/08 Restricted Expenditures

## 2007/2008 Restricted Expenditure



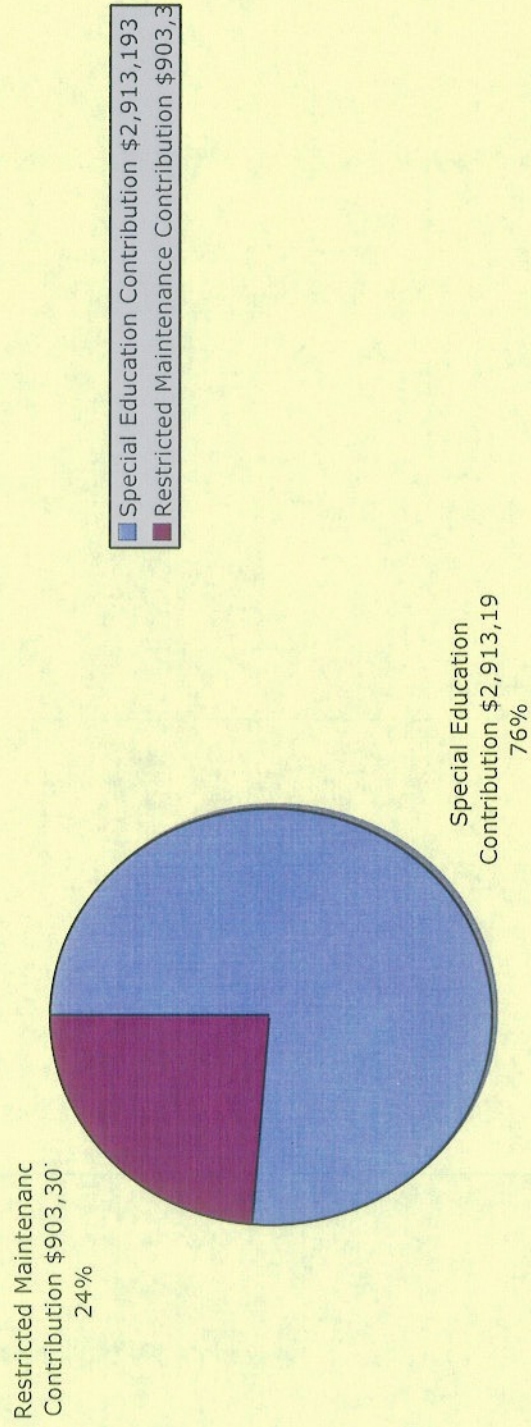
# 2007 / 08 Restricted Salary & Benefit Expenditures

## 2007 / 2008 Restricted Salary & Benefit Expenditur



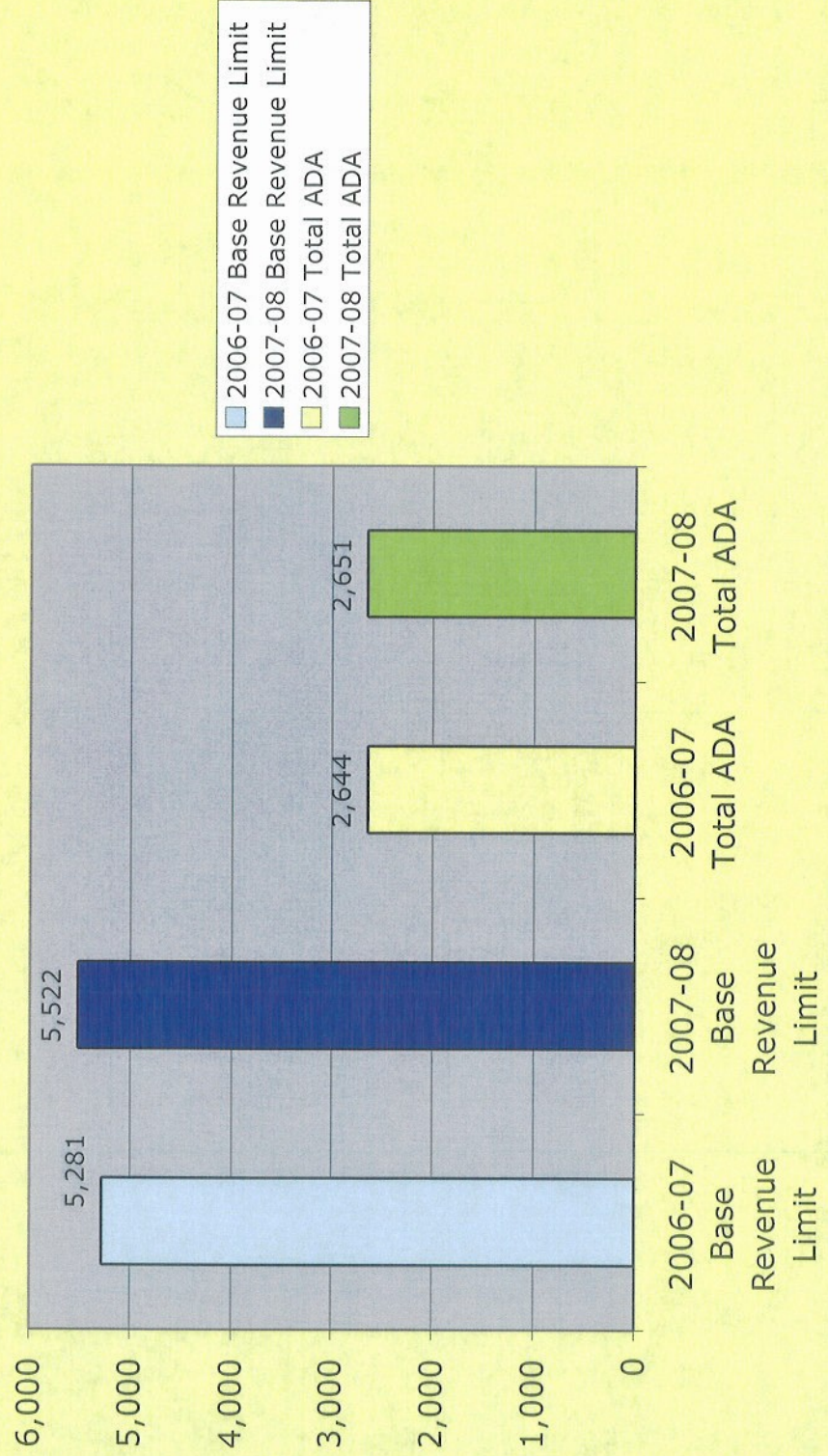
# Unrestricted Contribution to Restricted Programs

## Unrestricted Contribution to Restricted Programs

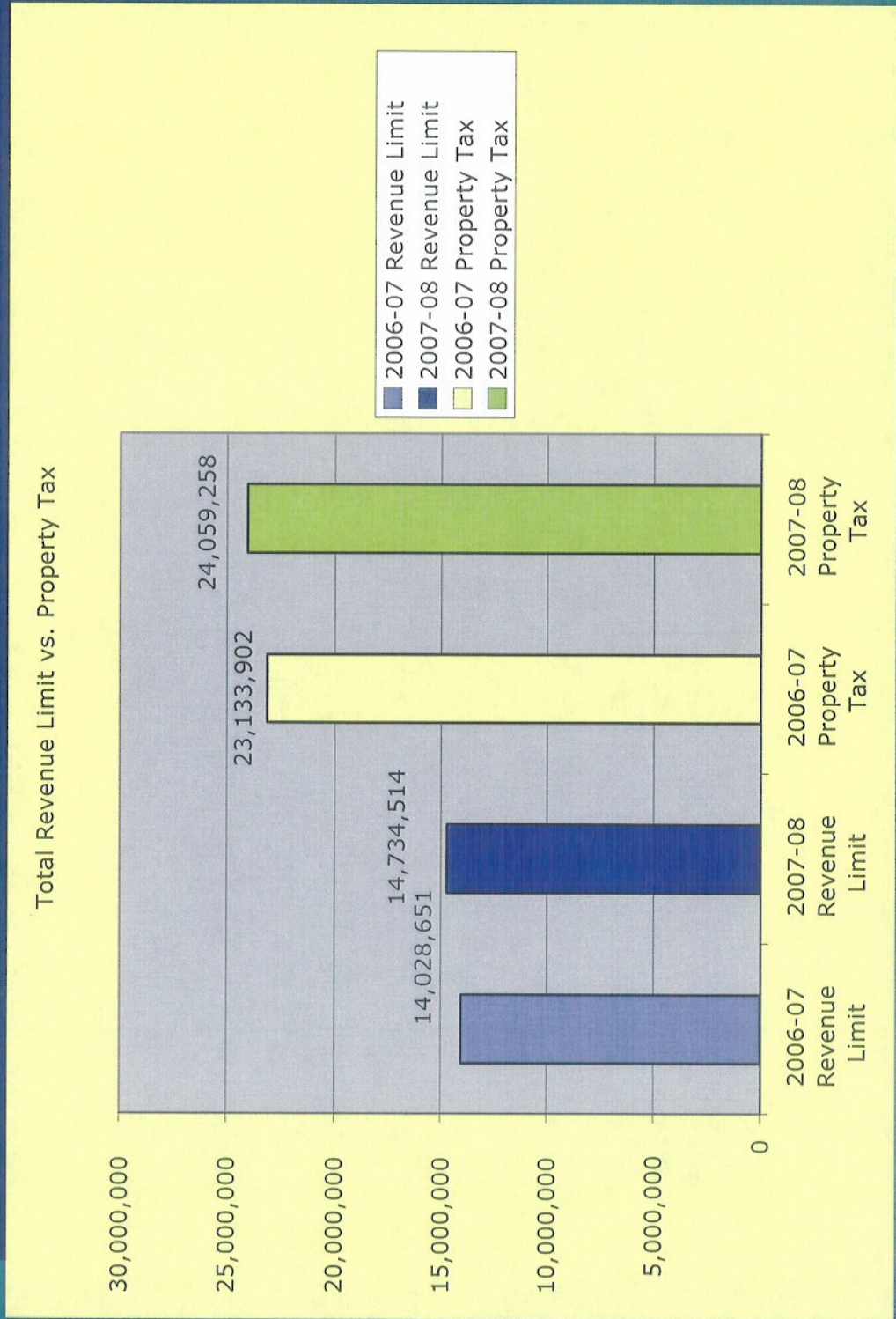


# Revenue Limit Summary

Revenue Limit Summary



# Total Revenue Limit vs. Property Tax



# A QUICK NOTE



# A Note About ...

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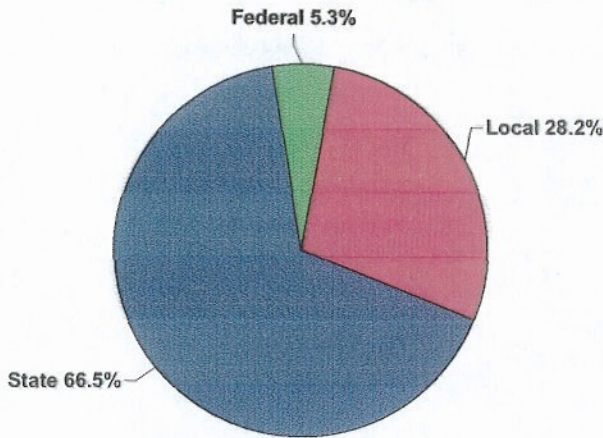
- This section of the Solana Beach School District Budget Book is designed to give budget information in several different formats. This will enable anyone to see at a glance all of the school's budgets as well as the total budget for each school. Included are the total resources for each administrator listed by school, as well as a listing of all District resource totals
- Please keep in mind when making comparisons between the schools, that allocations are based on ADA, enrollment and FTE's, which vary by school site. Variances in the total for each school also depend on categorical entitlements and grants. Changes in District level budgets may reflect reallocation of expenditures to more appropriate budgets and increases or decreases in anticipated revenues

# **EXECUTIVE SUMMARY**

**WICHTIA  
PUBLIC SCHOOLS**

## SUMMARIES OF THE 2006-07 WICHITA BUDGET

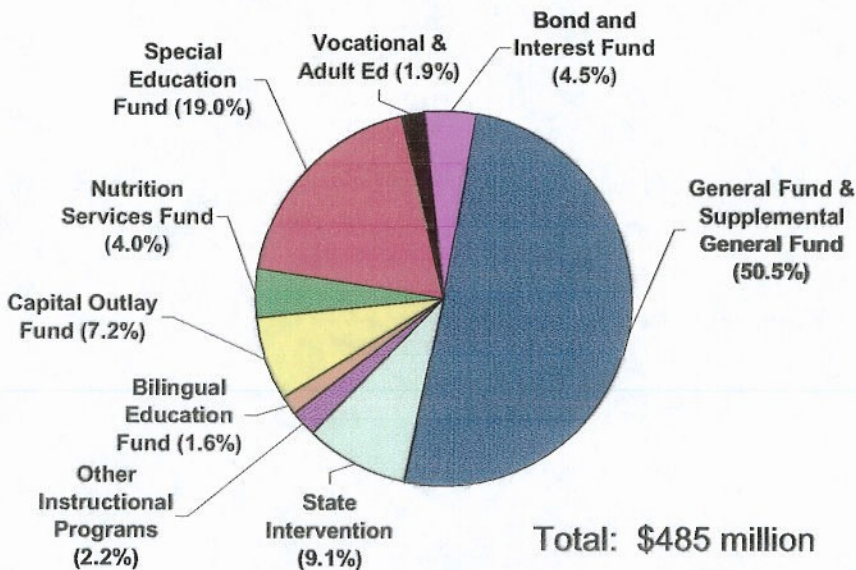
### Budgeted Funds Revenue Sources



#### Where we get our money:

Kansas schools are funded with a mixture of federal, state, and local taxes. The State of Kansas funds more than 66 percent of the Wichita Public Schools' budget, while nearly 5 percent comes from the federal level. Local taxes account for 28 percent of the district's budget. The district also receives money from non-budgeted funds, like grants, which are not included in this revenue summary. Grants are not governed by the state budget law and may be expended above any published budget.

### Budgeted Funds Expenditures by Fund



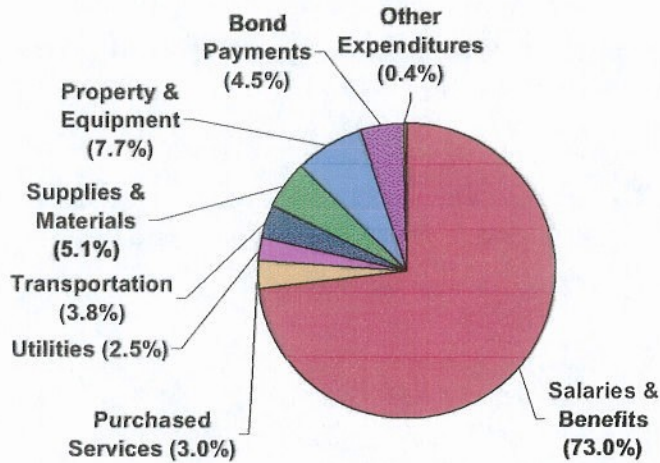
#### What funds the money goes into:

The money the district receives from the local, state, and federal level is placed into specific funds. Many of these funds are restricted, like nutrition services and special education, and the monies received can only be used in those funds. Of all funds, 50 percent is placed into the General fund and Supplemental General fund, which is not restricted.

*Please go to [www.usd259.com/offices/finance](http://www.usd259.com/offices/finance) for a complete copy of the At A Glance document.*

## SUMMARIES OF THE 2006-07 WICHITA BUDGET

### Budgeted Funds Expenditures by Category



Total: \$485 million

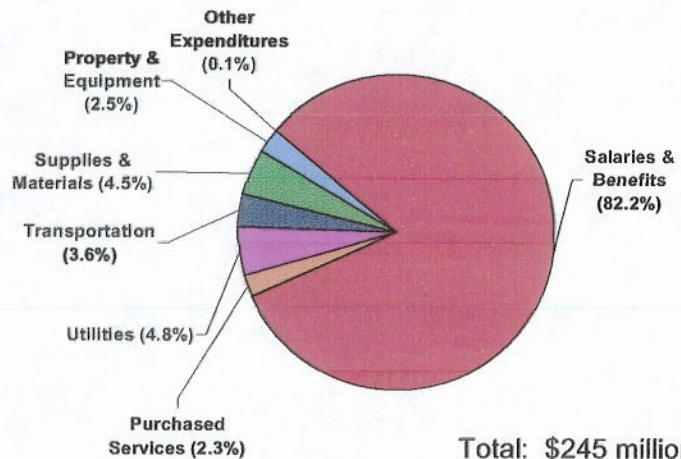
#### How we spend our money:

This chart shows how much of the district's budget is spent in different categories. The district's largest expenditure for nearly funds is salaries and benefits, which accounts for 73 percent of all budgeted expenses. Some of those positions, like special education instructors, are paid for out of restricted funds, while regular education teachers are paid out of the General fund.

### General Fund and Supplemental General Fund Expenditures by Category

#### The General fund and Supplemental General fund:

The General fund and Supplemental General fund are the only flexible parts of the school district's budget, which totals \$245 million. Unlike the restricted funds, the district can adjust where these monies will be spent. Salaries and benefits make up 82 percent of the General fund and Supplemental General fund budgets, leaving 18 percent to be spent on other items like supplies and utilities.



Total: \$245 million

## Budget At A Glance Section

### INSTRUCTION TAKES TOP PRIORITY

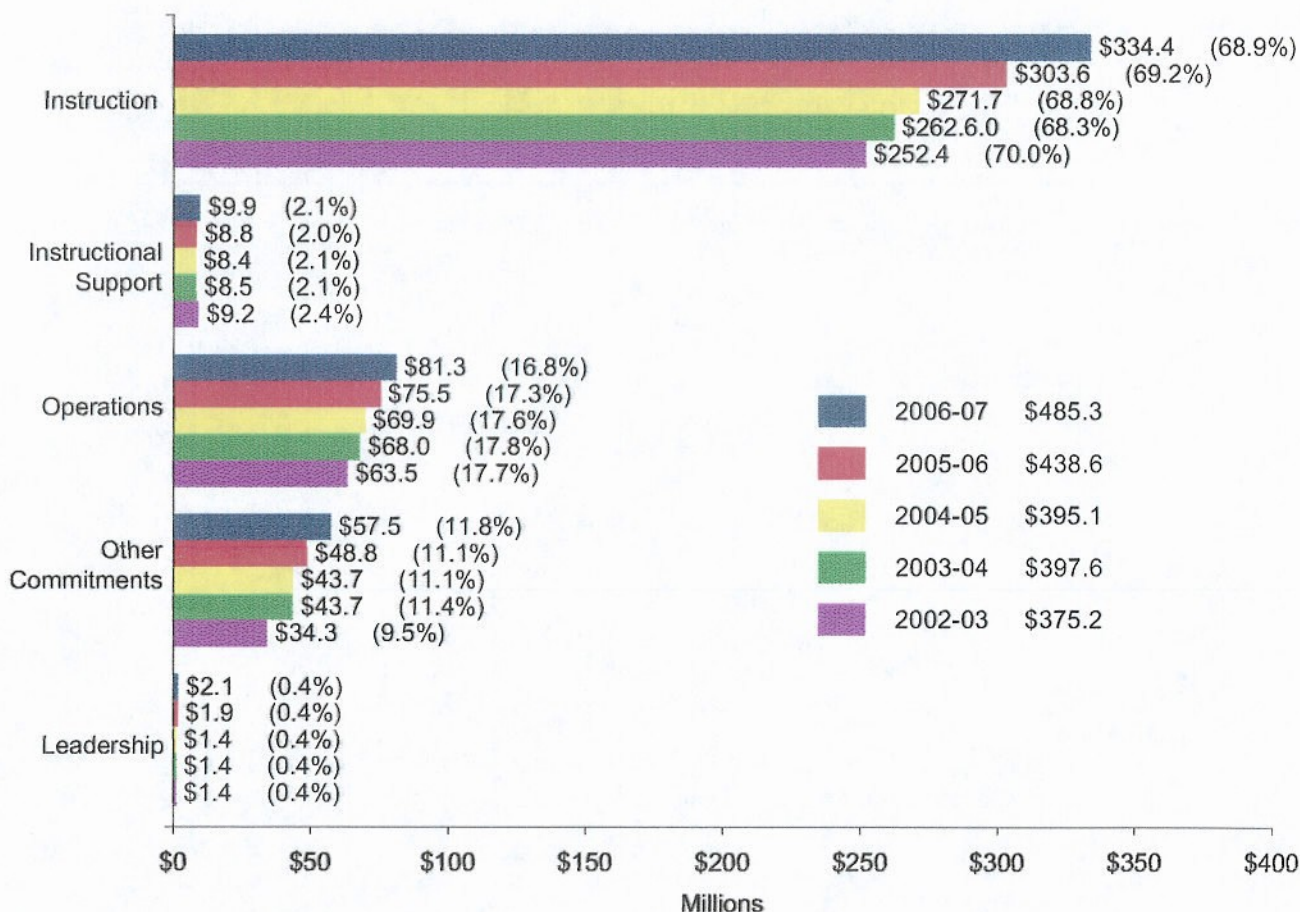
#### 2006-2007 Total Spending

FUNCTIONS	DETAIL FUNCTIONS	BUDGET
<b>Instruction</b> <b>\$334,423,277</b> <b>68.9%</b>	4-Year-Old-Program fund	\$4,126,096
	Elementary Instruction	91,275,682
	Elementary Intervention	11,328,432
	Middle School Instruction	36,122,780
	Middle School Intervention	13,656,081
	High School Instruction	41,070,174
	High School Intervention	19,145,161
	Employee Benefits	1,722,386
	New Facilities Weighting	4,521,442
	Adult Education fund	1,432,953
	Bilingual Education fund	7,887,793
	Driver Education fund	1,411,788
	Nontraditional Schools fund	509,916
	Summer School fund	376,189
	Special Education fund	92,201,549
	Vocational Education fund	7,634,855
<b>Instructional Support</b> <b>\$9,960,025</b> <b>2.1%</b>	Curriculum & Assessment (Learning Services)	\$4,759,996
	Quality Improvement Services	1,767,941
	Student Support Services	1,024,639
	Employee Benefits	77,216
	Professional Development fund	1,382,010
	Parents as Teachers fund	948,223
<b>Operations</b> <b>\$81,347,720</b> <b>16.8%</b>	Custodial Services	13,104,537
	Facilities Services	11,147,926
	Safety & Security Services	1,812,294
	Human Resources	1,622,286
	Marketing & Communications	974,844
	Employee Benefits	292,599
	Transportation	10,787,147
	Energy Management & Utilities	10,124,282
	Management Information Services	6,755,584
	Business & Operational Services	2,141,366
	Risk Management and Insurance	1,657,162
	Nutrition Services fund	19,627,693
	Special Liability Expense fund	1,300,000
<b>Other Commitments</b> <b>\$57,525,471</b> <b>11.8%</b>	Capital Outlay fund	\$35,038,358
	Bond & Interest fund	21,987,113
	Special Assessment fund	500,000
<b>Leadership</b> <b>\$2,137,506</b> <b>0.4%</b>	District Leadership	\$2,115,874
	Employee Benefits	21,632
<b>Total</b>		<b>\$485,393,999</b>

The district has organized the budget into five operational categories that summarize how money is spent. As the charts show, the Wichita Public Schools keeps instruction as its top priority while providing funds necessary to the areas that support instruction.

## INSTRUCTION TAKES TOP PRIORITY

### Five Year Budget Comparison



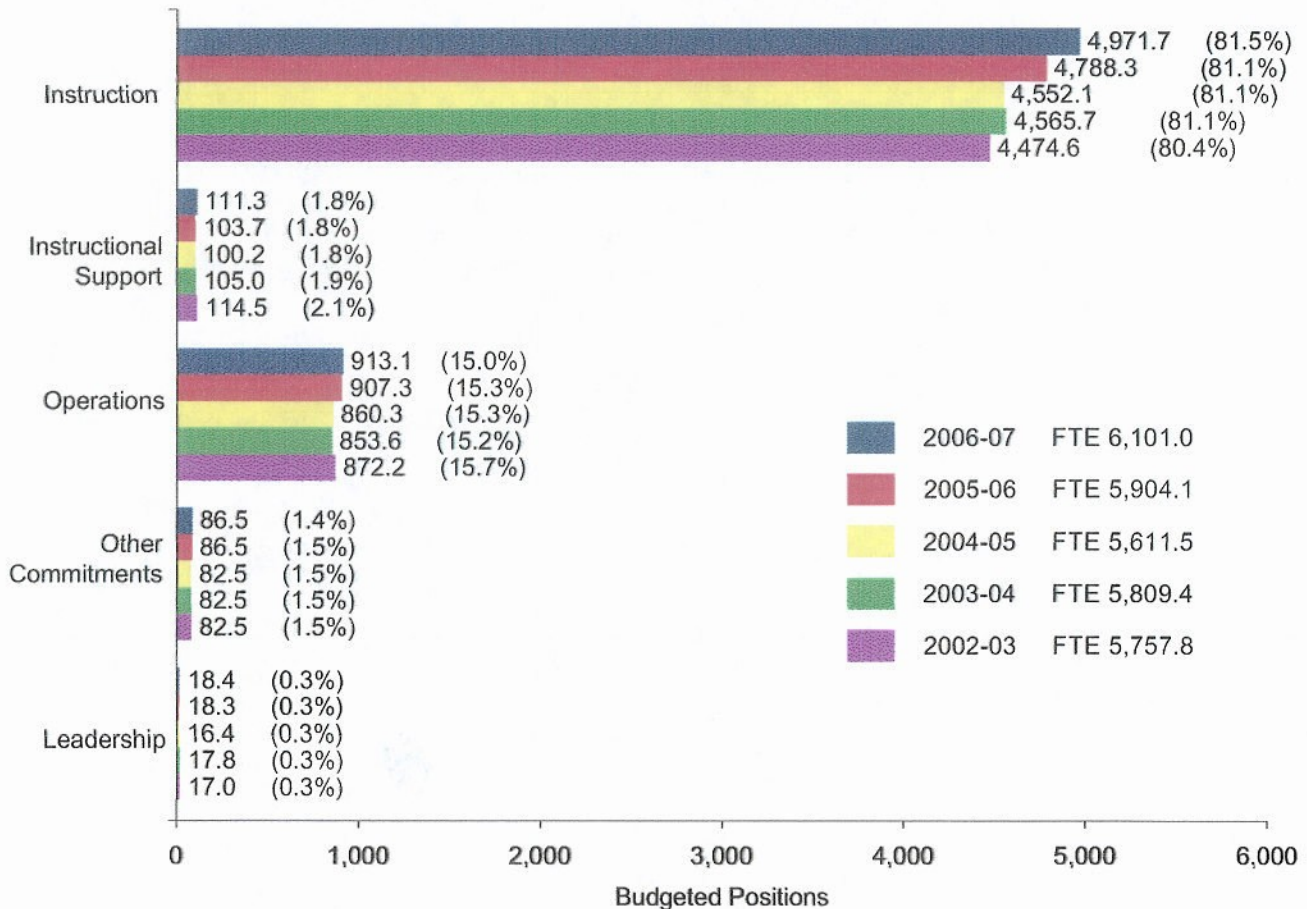
The Wichita Area Technical College (WATC) was separated from the district in 2004-05. WATC data has been removed from 2002-03 and 2003-04 for comparative purposes.

Nearly 70 percent of the district's total budget is spent in the classroom on instruction and instructional support. The amount spent on instruction has increased for 2006-07 due to the court mandating that the state legislature increase school revenues to fund a suitable education.

In the operations category, there are significant expenditures that directly support classroom instruction such as transportation, nutrition services, and custodial services. Increases in operations are primarily due to increases in utility costs, fuel costs, and the implementation of district-wide air conditioning. The other commitments section includes capital projects and bond payments. Capital projects increased due to the construction of two new elementary schools.

## WICHITA BUDGET – BUILT WITH FOCUS ON INSTRUCTION

### Five Year Staff Comparison

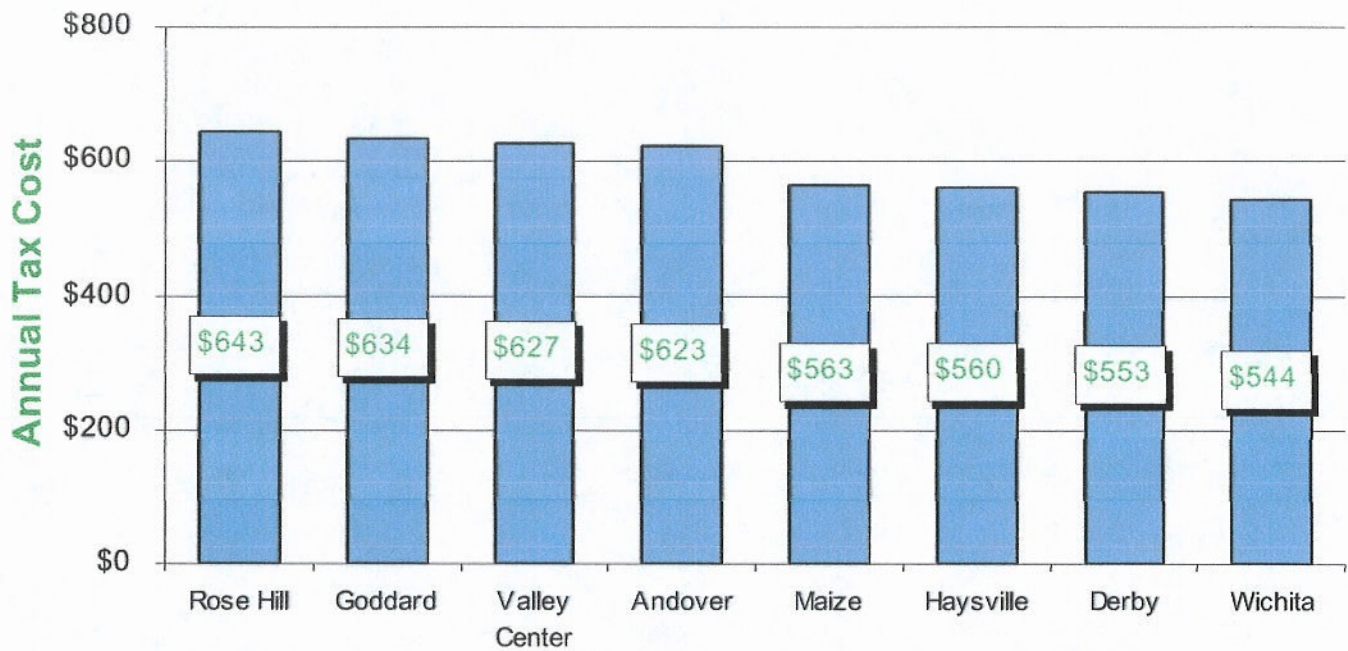


The Wichita Area Technical College (WATC) was separated from the district in 2004-05. WATC data has been removed from 2002-03 and 2003-04 for comparative purposes.

This chart shows how staff positions are allocated. Instruction is the chief focus and accounts for 81 percent of the district's staff. For more than 10 years, the district has cut administrators while increasing the number of teachers.

## WICHITA SCHOOLS HOMEOWNER PROPERTY TAX COMPARISON

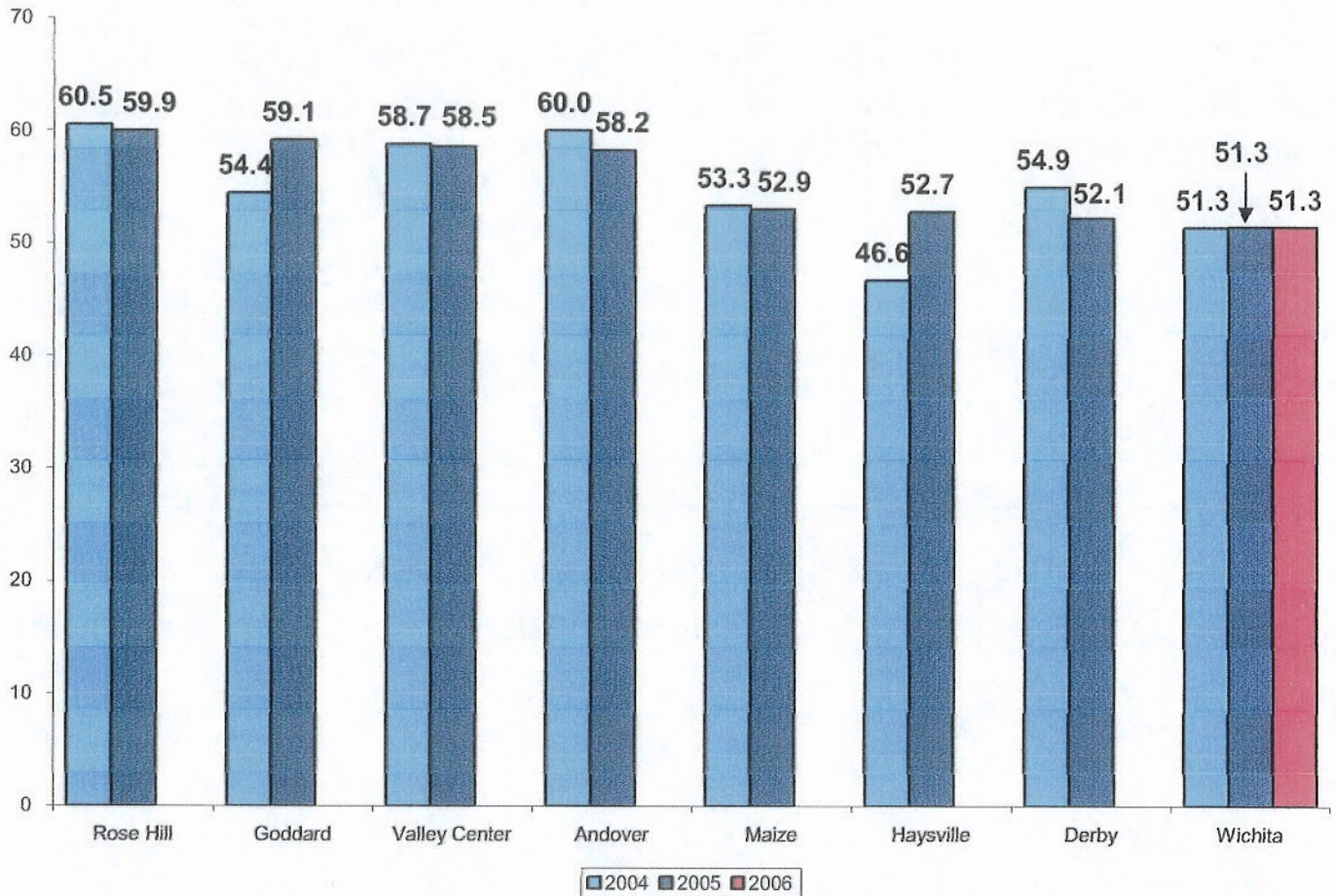
2005 Actual Annual Property Tax on a \$100,000 House



Wichita property taxes continue to be lower than most of our neighboring districts. Wichita homeowners pay lower property taxes compared to some of the smaller communities in the area. In 2005, homeowners paid \$544 on a \$100,000 home, or \$42 less than in 2001.

## WICHITA TAXES AMONG THE LOWEST IN THE AREA

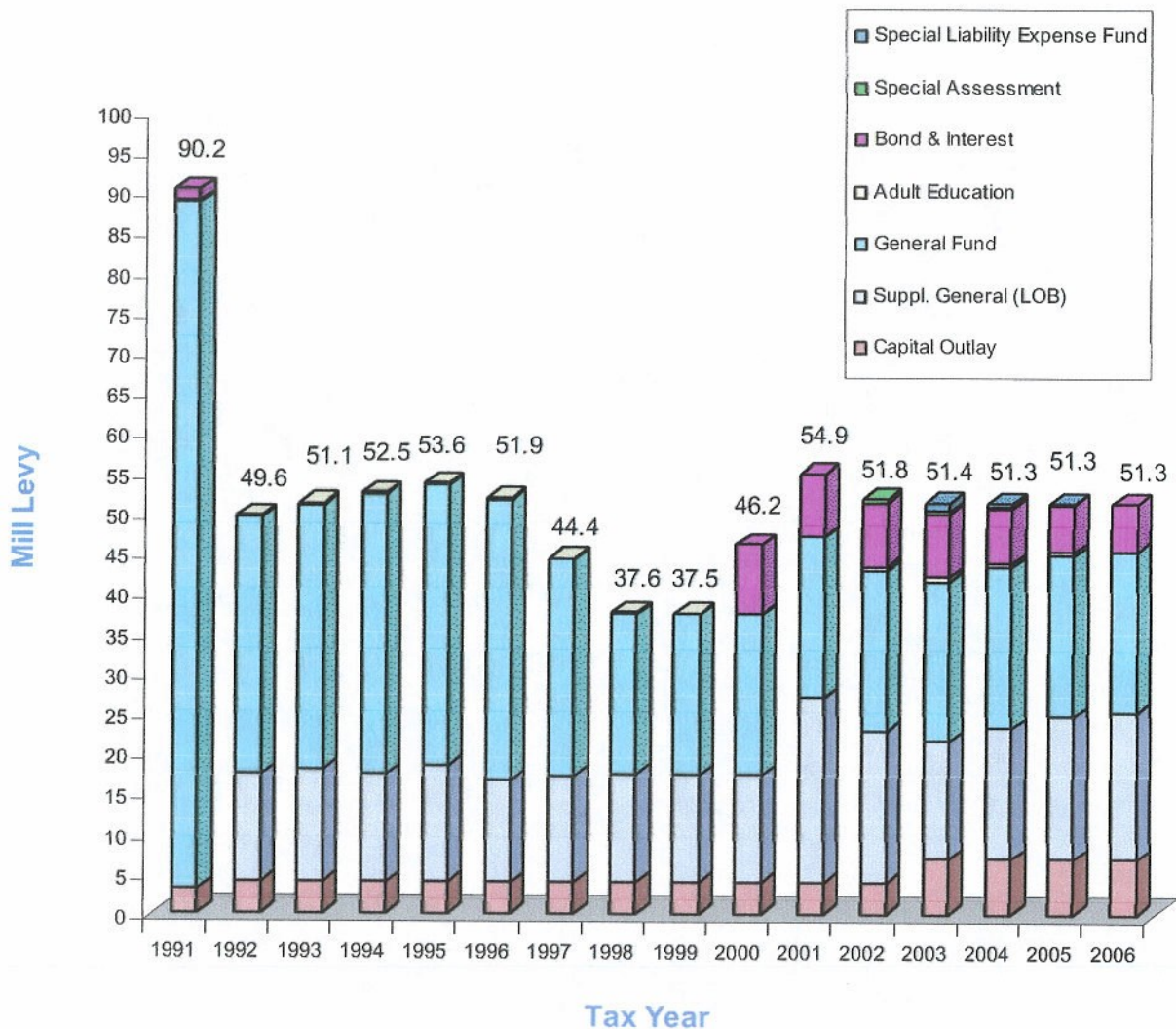
### Comparison of Tax Levies



The mill levy is expected to remain the same for 2006. The steady mill levy keeps the Wichita district's property tax levy among the lowest in the area.

# WICHITA DISTRICT TAX HISTORY

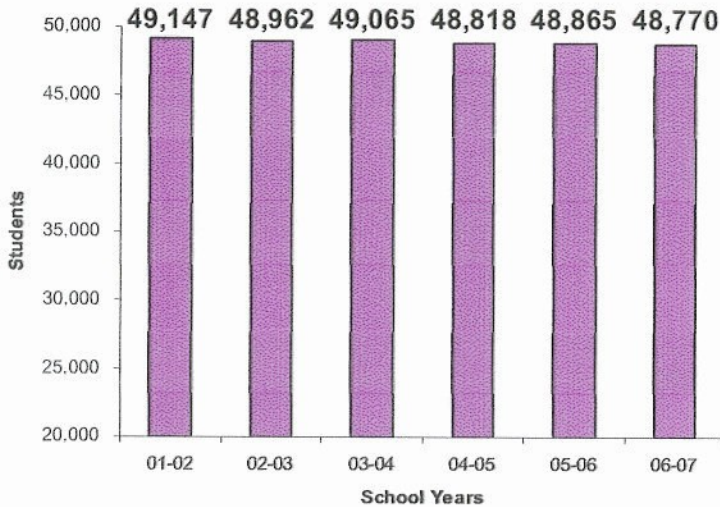
## Mill Levy History



Property taxes are estimated to remain the same for the 2006 tax year, holding steady for the past five years. The budget represents an effort by the district to hold the line on the tax rate for district homeowners.

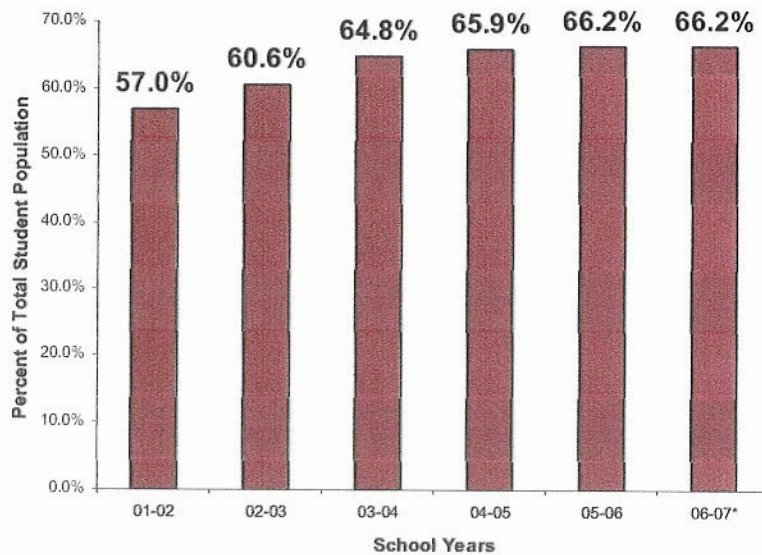
## DISTRICT GROWS ON MANY FRONTS

### Wichita Enrollment Headcount



The Wichita Public Schools 2006-07 enrollment is 48,770 students. The district's enrollment has increased 1,400 students 3 percent over the last 10 years.

### Students Qualifying for Free/Reduced Price Lunches



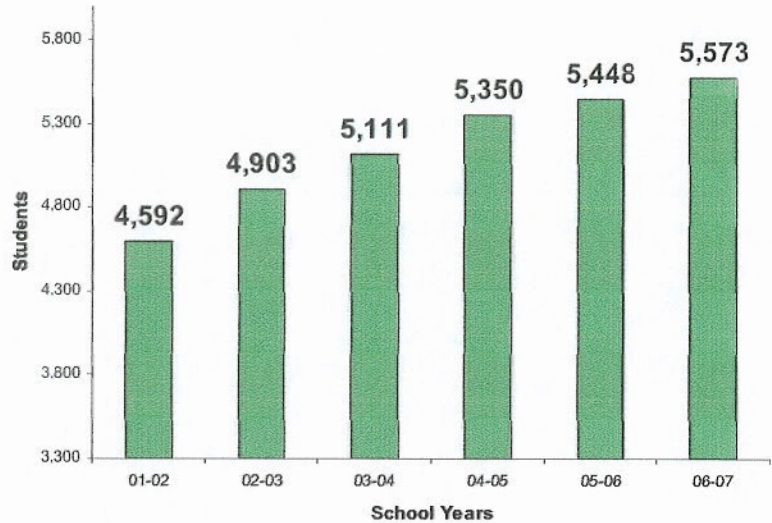
\* Estimated

The number of students who qualify for free or reduced priced lunches continues to increase, with 66.2 percent of the student population qualifying. Studies show that the income level is the greatest predictor of student success. Narrowing the achievement gap between low- and high-income students is a top priority for the Wichita Public Schools. This focus has contributed to increasing student achievement.

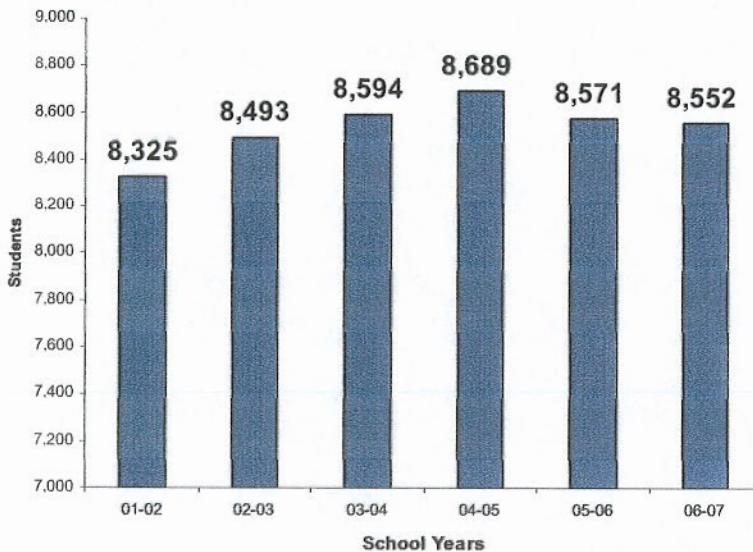
## SPECIAL POPULATIONS GROWING AT EVEN FASTER RATES

### ESOL Enrollment Headcount

Bilingual (ESOL) students are the district's fastest growing population. Bilingual students have increased by 98 percent over the past 10 years and account for more than 5,400 students. This rapid increase mirrors the same growth occurring in the minority communities throughout the district. There are 69 languages represented by Wichita Public Schools' students.



### Special Education Enrollment Headcount



The enrollment of special education students has grown by 27 percent since 1996. As the number of special education students in our district grows, so does the impact on the district's budget. Special Education students cost on average more than three times as much as regular education students to educate. More than \$92 million of the district's overall budget supports special education.

**A second view of the budget is  
operating funds. It is also one of the  
most traditional.**

**Beginning Balance.  
Revenues.  
Transfers.  
Expenditures  
Ending Balance.  
Unaudited Actuals.  
Audited Actuals.**

**However there is still room for some  
narrative, and a graph or two.**

**Please look at the examples throughout  
this section. Where it says “summary,”  
keep that in mind.**

**Otherwise, please share your thoughts  
about what format you like.**

**Thank you.**

**A report showing the entire general fund of the district is a standard report to most Boards of Education, particularly in California.**

**However, like most school districts, San Diego has more than the just the general fund, although that is by far the single largest portion. There are also 14 other operating funds for various purposes and from various funding sources.**

**Putting all of those funds as a single report within the budget is what these examples attempt to do.**

**Please give us your thoughts on what you think is most helpful.**

**Thank you.**

# ***Choose Your Favorite***

## **ALL FUNDS:**

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Los Angeles Unified School District

**Observations:**

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**ALL FUNDS:**

**BOSTON  
PUBLIC SCHOOLS**

**Boston Public Schools  
FY 2008 Budget Summary  
All Funds**

EXPENSE TITLE	POSITIONS (FTEs)^		ANNUAL BUDGET		BUDGET VARIANCE	
	FY 2007	FY 2008	FY 20077	FY 2008	Increase / (Decrease)	Percent
TEACHERS	4,978.7	4,940.8	\$331,392,401	\$344,089,043	\$12,696,642	3.83%
TEMPORARY TEACHERS	0.0	0.0	\$10,010,588	\$10,633,352	\$622,764	6.22%
ADMINISTRATORS	729.7	726.0	\$55,712,108	\$59,626,304	\$3,914,196	7.03%
SUPPORT PERSONNEL	502.7	488.1	\$37,328,108	\$35,461,185	\$(1,866,923)	-5.00%
AIDES & MONITORS	1,197.5	1,202.4	\$27,255,872	\$27,553,990	\$298,118	1.09%
SECRETARIAL/CLERICAL	363.8	363.1	\$12,982,081	\$11,980,857	\$(1,001,224)	-7.71%
CUST/SAFETY/TECHNICAL	1,181.6	1,187.0	\$44,061,949	\$47,926,680	\$3,864,731	8.77%
PART-TIME & SUMMER	502.2	504.6	\$31,677,572	\$23,788,244	\$(7,889,328)	-24.91%
TOTAL SALARIES	9,456.2	9,412.0	\$550,420,679	\$561,059,655	\$10,638,976	1.93%
RESERVE			\$1,454,898	\$4,660,876	\$3,205,978	220.36%
SUPPLIES			\$15,538,105	\$13,717,230	\$(1,820,875)	-11.72%
PROPERTY SERVICES			\$47,670,571	\$47,693,307	\$22,736	0.05%
TRANSPORTATION			\$62,999,982	\$68,845,799	\$5,845,817	9.28%
EQUIPMENT			\$4,069,487	\$3,119,003	\$(950,484)	-23.36%
BENEFITS			\$116,440,638	\$120,334,948	\$3,894,310	3.34%
PURCHASED SERVICES			\$76,350,261	\$70,791,850	\$(5,558,411)	-7.28%
MISCELLANEOUS			\$13,800,759	\$12,688,112	\$(1,112,647)	-8.06%
TOTAL NON-SALARY	0.0	0.0	\$338,324,701	\$341,851,125	\$3,526,424	1.04%
GRAND TOTAL	9,456.2	9,412.0	\$888,745,380	\$902,910,780	\$14,165,400	1.59%

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**All Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
131	51002	REG ED TEACHER	2,590.9	2,516.7	\$169,550,192	\$173,041,847
134	51003	LONG TERM LEAVE	0.0	0.0	\$3,104,636	\$7,488,956
135	51004	SALARY ORDER	0.0	0.0	\$0	\$0
141	51005	KDG TEACHER	198.5	210.0	\$13,144,580	\$13,654,837
151	51006	OCC TEACHER	43.0	44.0	\$2,842,899	\$2,797,016
161	51007	BIL KDG TEACHER	50.5	57.0	\$3,361,801	\$3,822,570
171	51008	SPED RESOURCE TEACHER	312.9	303.3	\$21,039,441	\$20,014,411
181	51009	SPED SUB SEP TEACHER	834.0	847.1	\$56,316,679	\$55,805,765
191	51010	BIL TEACHER	363.4	374.2	\$23,395,320	\$27,961,105
201	51011	SPECIALIST TEACHER	370.7	373.7	\$24,552,177	\$24,644,285
211	51012	SPED ITIN TEACHER	214.8	214.8	\$14,084,676	\$14,858,251
TOTAL TEACHERS			4,978.7	4,940.8	\$331,392,401	\$344,089,043
133	51102	SUB PER DIEM	0.0	0.0	\$9,798,530	\$10,417,794
136	51103	SPED/CORE SUBS - PER DIEM	0.0	0.0	\$212,058	\$215,558
TOTAL TEMPORARY TEACHERS			0.0	0.0	\$10,010,588	\$10,633,352
311	51013	CENTRAL ADMIN	32.0	31.0	\$3,254,996	\$3,428,911
313	51014	ELEM SCH ADMIN	131.0	130.0	\$11,676,984	\$11,974,477
314	51015	MIDDLE SCH ADMIN	69.0	68.1	\$5,976,032	\$5,822,173
315	51016	HIGH SCH ADMIN	150.5	156.0	\$13,041,445	\$13,596,829
316	51017	SPECIAL SCH ADMIN	26.0	27.0	\$2,257,159	\$2,273,743
320	51018	CLUSTER COORDINATOR	0.0	0.0	\$0	\$0
321	51019	PROFESSIONAL SUPPORT	321.2	313.9	\$19,505,492	\$22,530,171
TOTAL ADMINISTRATORS			729.7	726.0	\$55,712,108	\$59,626,304
331	51020	ITIN PUPIL SUPPORT	72.0	67.0	\$5,511,905	\$5,147,947
340	51021	PROGRAM SUPPORT	102.7	87.9	\$7,307,406	\$6,216,094
341	51022	SPED-EVALUATION TEAM	94.2	95.5	\$7,270,580	\$7,253,678
342	51023	LIBRARIAN	21.0	22.0	\$2,058,774	\$1,804,103
361	51024	GUIDANCE	99.5	99.8	\$7,340,727	\$7,273,197
381	51025	ATHLETIC INSTRUCTORS	10.6	11.6	\$644,032	\$704,041
411	51026	NURSES	102.7	104.3	\$7,194,684	\$7,062,125
TOTAL SUPPORT			502.7	488.1	\$37,328,108	\$35,461,185
578	51039	INSTR AIDE	289.7	285.5	\$6,976,985	\$6,999,924
586	51041	SPED RESOURCE AIDE	15.0	17.0	\$315,517	\$358,771
587	51042	SPED SUB SEP AIDE	804.8	805.0	\$18,035,093	\$18,095,633
588	51043	BILINGUAL AIDE	88.0	94.9	\$1,928,277	\$2,099,662
TOTAL AIDES			1,197.5	1,202.4	\$27,255,872	\$27,553,990
511	51027	SEC/CLER	258.8	259.5	\$9,778,976	\$9,491,464
512	51028	ETL SECRETARIAL/CLER	94.8	94.6	\$2,890,227	\$2,195,907
514	51029	GUIDANCE CLERICAL	10.2	9.0	\$312,878	\$293,486
TOTAL SECRETARIAL			363.8	363.1	\$12,982,081	\$11,980,857

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**All Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
521	51030	CUSTODIAL	406.0	407.0	\$14,003,582	\$16,321,497
522	51104	SUBSTITUTE CUSTODIAN	0.0	0.0	\$0	\$0
524	51031	CUSTODIAL LONG TERM	0.0	0.0	\$769,025	\$769,025
525	51203	CUSTODIAL OT	0.0	0.0	\$1,333,915	\$1,320,167
530	51032	FT CAFETERIA WKR	49.0	52.0	\$1,254,157	\$1,237,157
531	51304	FOOD SERVICE WKR	212.0	215.0	\$5,051,918	\$5,291,918
551	51033	TECHNICAL SUPPORT	228.3	223.5	\$9,766,627	\$10,267,921
552	51034	TECHNICAL SUPERVISOR	66.0	66.0	\$3,653,279	\$4,051,144
553	51035	SCHOOL POLICE OFFICER	85.0	85.0	\$3,402,904	\$3,467,779
554	51036	COMMUNITY FIELD COORD	130.3	132.5	\$4,534,277	\$4,800,077
555	51204	NON ACADEMIC OT	0.0	0.0	\$125,296	\$197,481
556	51037	EXTERNAL MONITOR	0.0	0.0	\$0	\$0
557	51038	HEALTH PARAPROFESS	5.0	6.0	\$166,969	\$202,514
TOTAL CUST/SAFE/TECH			1,181.6	1,187.0	\$44,061,949	\$47,926,680
371	51302	COACH	0.0	0.0	\$1,568,812	\$1,619,110
391	51202	PROFESSIONAL/OT + STIPEND	0.0	0.0	\$22,465,650	\$13,965,103
513	51303	SEC/CLER PART-TIME	0.5	0.5	\$295,645	\$284,594
541	51305	NON-ACAD PART-TIME	2.0	2.0	\$607,457	\$561,884
576	51306	LUNCH MONITOR	178.5	181.0	\$2,252,223	\$2,364,886
577	51307	BUS MONITOR	265.2	270.3	\$3,070,657	\$3,572,414
584	51040	LIBRARY AIDE	56.0	50.8	\$1,417,128	\$1,420,253
TOTAL PART-TIME			502.2	504.6	\$31,677,572	\$23,788,244
TOTAL SALARY EXPENSES			9,456.2	9,412.0	\$550,420,679	\$561,059,655
495	54801&2	RESERVE			\$1,454,898	\$4,660,876
TOTAL RESERVE					\$1,454,898	\$4,660,876
620	53801&2	INSTRUCTIONAL SUPPLIES			\$12,656,217	\$10,472,150
622	53805	A.V. & LIBRARY			\$392,868	\$393,494
627	53803	TESTING SUPPLIES			\$256,617	\$157,667
TOTAL INSTRUCTIONAL SUPPLIES					\$13,305,702	\$11,023,311
650	53909	NON-INSTRUCT. SUPPLIES			\$2,232,403	\$2,693,919
TOTAL NON-INSTRUCTIONAL SUPPLIES					\$2,232,403	\$2,693,919
700	52205	HEAT,LIGHT & POWER			\$21,748,649	\$23,288,160
710	52110	TELEPHONE			\$1,012,709	\$1,166,562
720	52206	WATER & SEWER			\$1,650,000	\$1,425,000
730	52604	REP/MAINT.			\$21,955,322	\$20,859,216
740	54904	LEASE			\$1,303,891	\$954,369
TOTAL PROPERTY SERVICES					\$47,670,571	\$47,693,307

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**All Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
750	52805	CONTROLLED CHOICE TRANSPORT			\$27,064,906	\$28,496,568
755	52806	PRIVATE/PAROCHIAL			\$2,235,341	\$2,517,652
761	52807	YOUTH SPED			\$20,446,463	\$21,623,900
762	52808	OUT-CITY SPED			\$5,826,253	\$6,196,274
770	52809	PUBLIC TRANSPORT			\$2,195,700	\$3,443,193
780	52810	ATHLETICS TRANSPORT			\$964,460	\$1,010,526
781	52811	FIELD TRIP			\$369,430	\$329,924
790	55401	VEH LEASE/RENT/MAINT			\$2,997,811	\$4,519,937
791	52803	MILEAGE REIMBURSEMENT			\$311,328	\$311,872
792	52802	TRAVEL OUT OF TOWN			\$584,190	\$385,741
795	52812	COMMUNITY TRANSPORT			\$4,100	\$10,212
TOTAL TRANSPORTATION EXPENSES					\$62,999,982	\$68,845,799
810	55907	INSTRU EQUIPMENT			\$973,721	\$625,062
820	55901&2	NON INSTRU EQUIPMENT			\$257,096	\$523,411
830	55903&5	DATA PROCESSING			\$2,838,670	\$1,970,530
TOTAL EQUIPMENT AQUISION					\$4,069,487	\$3,119,003
850	51601	UNEMPLOYMENT			\$2,873,956	\$2,867,003
860	51401	HEALTH & LIFE			\$73,599,740	\$78,499,365
865	51901	MEDICARE			\$6,272,861	\$7,053,889
870	51701	INJURY & WORKMANS COMP			\$3,804,461	\$3,107,137
871	54301	INJURY PAYMENTS			\$764,146	\$692,906
880	51501	PENSION/SEVER/ANNUITY			\$21,941,067	\$20,270,807
890	51402	BTU HEALTH & WELFARE			\$7,184,407	\$7,843,841
TOTAL EMPLOYEE BENEFITS					\$116,440,638	\$120,334,948
910	52907	CONTRACTED SERVICES			\$39,104,087	\$32,469,574
913	52919	MEDICAL SERVICES			\$30,423	\$30,423
920	54903	INSURANCE			\$3,767,987	\$3,426,813
930	52301	CONTRACTED EDUCATION			\$26,654,184	\$28,519,055
931	52303	THERAPIES			\$3,534,790	\$3,583,755
940	52901	PRINTING/ADVERTISING			\$3,258,790	\$2,762,230
TOTAL PURCHASED SERVICES					\$76,350,261	\$70,791,850
970	53603	POSTAGE			\$556,504	\$536,117
980	56022	EXECUTION OF COURTS			\$161,000	\$161,000
981	56023	SETTLEMENTS/GRIEVANCES			\$238,800	\$238,800
999	54907	MISCELLANEOUS (incl. Food Purchases)			\$12,844,455	\$11,752,195
TOTAL MISCELLANEOUS					\$13,800,759	\$12,688,112
TOTAL NON-SALARY EXPENSES			0.0	0.0	\$338,324,701	\$341,851,125
GRAND TOTALS			9,456.2	9,412.0	\$888,745,380	\$902,910,780

**ALL FUNDS:**

**BOULDER VALLEY  
SCHOOL DISTRICT**

## **Explanation of Funds:**

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

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

## **Operating Funds:**

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

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

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

**Athletics Fund:** This fund includes the expenditures for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions. The activities related to interscholastic sports for charter schools are recorded within the individual charter school's budget.

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

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

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

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

### Special Revenue Funds:

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

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

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

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

### Debt Service Fund:

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

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

### Capital Project Funds:

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

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

Capital Reserve Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases.

### Enterprise Funds:

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

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

### Internal Service Funds:

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

Dental Insurance Fund: The Dental Insurance Fund is an Internal Service Fund to account for claims and administrative fees of the District's Self-Funded Dental Insurance employee benefit program.

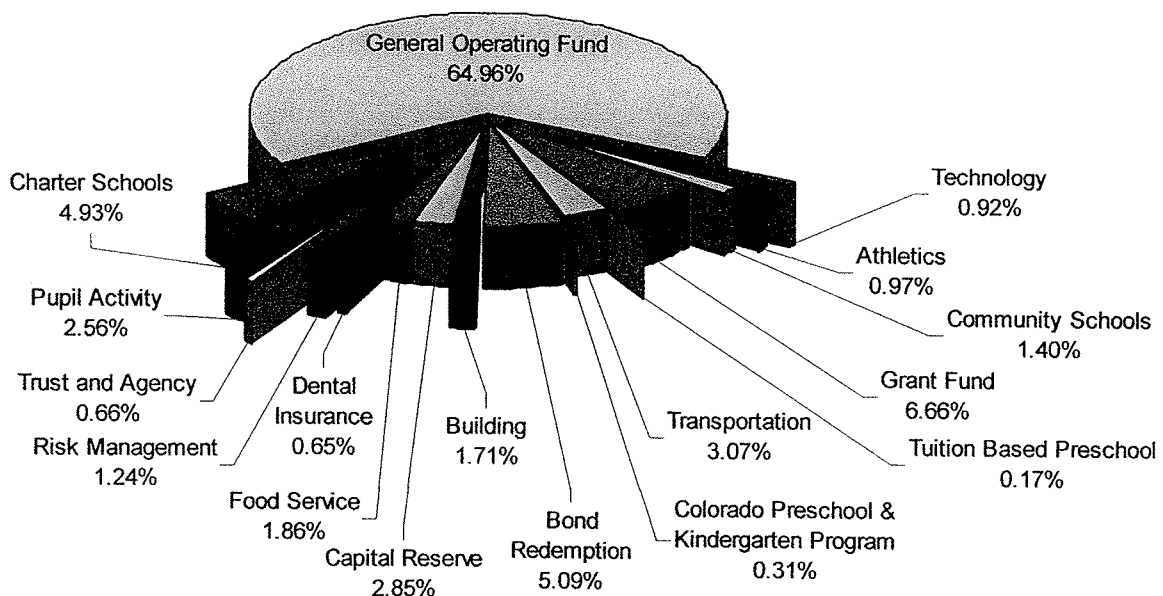
### Fiduciary Funds:

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

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

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

### Expenditure Analysis by District Fund:



**Beginning Balance Summary – All Funds**

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund*	93	\$ 30,096,197	\$ 17,552,007	\$ 21,080,802
Summer School Fund	157	(9,892)	-	-
Technology Fund	158	-	-	215,998
Athletics Fund	160	169,803	169,324	174,729
Risk Managment Fund	164	41,706	182,504	473,133
Community School Fund	168	428,466	531,550	759,593
Governmental Designated-Purpose				
Grant Fund**	170	-	-	-
Tuition-Based Preschool Fund	172	35,622	3,957	45,628
Transportation Fund	174	-	-	379,768
Colorado Preschool and Kindergarten				
Program Fund	176	-	11,422	58,927
Bond Redemption Fund	178	17,075,783	15,577,400	15,912,470
Building Fund	180	-	-	-
Capital Reserve Fund	190	2,428,029	1,784,052	2,575,484
Food Service Fund	196	822,678	803,639	672,170
Dental Insurance Fund	198	-	-	389,948
Trust and Agency Funds	200	1,434,039	1,588,560	1,484,060
Pupil Activity Fund	202	1,858,587	1,880,183	1,980,183
Charter Schools*	203	3,082,794	2,389,807	3,065,635
<b>GRAND TOTAL:</b>		<b>\$ 57,463,812</b>	<b>\$ 42,474,405</b>	<b>\$ 49,268,528</b>

\* Changes made from 2004-05 to 2005-06 fiscal year beginning balances for the noted funds are due to the adjustments made for GAAP basis budgeting.

\*\* The Governmental Designated-Purpose Grants Fund beginning fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.

**Revenue Summary – All Funds**

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	93	\$ 204,351,865	\$ 209,997,083	\$ 213,524,027
Summer School Fund	157	9,892	-	-
Technology Fund	158	-	-	-
Athletics Fund	160	821,299	858,154	978,000
Risk Managment Fund	164	12,840	7,278	10,000
Community School Fund	168	4,220,538	4,558,520	4,658,109
Governmental Designated-Purpose				
Grant Fund	170	12,550,048	12,667,034	19,500,000
Tuition-Based Preschool Fund	172	191,889	470,194	477,202
Transportation Fund	174	-	4,572,361	6,507,543
Colorado Preschool and Kindergarten				
Program Fund	176	-	-	-
Bond Redemption Fund	178	12,083,674	13,927,060	20,695,021
Building Fund	180	-	-	121,500,000
Capital Reserve Fund	190	649,396	812,719	647,622
Food Service Fund	196	4,903,964	5,040,186	5,342,202
Dental Insurance Fund	198	-	389,948	2,026,524
Trust and Agency Funds	200	1,741,226	1,903,384	2,031,000
Pupil Activity Fund	202	6,991,347	7,000,000	7,600,000
Charter Schools	203	372,401	803,696	476,556
<b>GRAND TOTAL:</b>		<b>\$ 248,900,379</b>	<b>\$ 263,007,617</b>	<b>\$ 405,973,806</b>

**Transfer In Summary – All Funds**

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	93	\$ 3,689,824	\$ 3,901,224	\$ 5,300,503
Summer School Fund	157	-	-	-
Technology Fund	158	-	2,500,000	2,552,500
Athletics Fund	160	1,592,451	1,625,968	1,943,417
Risk Managment Fund	164	3,441,926	3,243,572	3,262,242
Community School Fund	168	-	-	-
Governmental Designated-Purpose				
Grant Fund	170	-	-	-
Tuition-Based Preschool Fund	172	-	-	-
Transportation Fund	174	-	4,021,256	2,645,840
Colorado Preschool and Kindergarten				
Program Fund	176	405,725	702,877	878,238
Bond Redemption Fund	178	-	-	-
Building Fund	180	-	-	-
Capital Reserve Fund	190	4,232,179	7,149,754	5,386,901
Food Service Fund	196	-	-	-
Dental Insurance Fund	198	-	-	-
Trust and Agency Funds	200	-	-	-
Pupil Activity Fund	202	-	-	-
Charter Schools	203	13,245,054	14,190,943	15,861,413
<b>GRAND TOTAL:</b>		<b>\$ 26,607,159</b>	<b>\$ 37,335,594</b>	<b>\$ 37,831,054</b>

**Expenditure Summary – All Funds**

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	93	\$ 180,467,313	\$ 176,935,142	\$ 190,281,777
Summer School Fund	157	-	-	-
Technology Fund	158	-	2,284,002	2,687,862
Athletics Fund	160	2,414,229	2,478,717	2,827,420
Risk Managment Fund	164	3,313,968	2,960,221	3,636,286
Community School Fund	168	3,533,704	3,696,727	4,102,486
Governmental Designated-Purpose				
Grant Fund	170	12,550,048	12,667,034	19,500,000
Tuition-Based Preschool Fund	172	223,554	428,523	507,602
Transportation Fund	174	-	8,213,849	8,993,539
Colorado Preschool and Kindergarten				
Program Fund	176	394,303	655,372	915,671
Bond Redemption Fund	178	13,582,057	13,591,990	14,922,721
Building Fund	180	-	-	5,000,000
Capital Reserve Fund	190	5,525,552	7,171,041	8,359,230
Food Service Fund	196	4,968,538	5,211,811	5,441,203
Dental Insurance Fund	198	-	-	1,897,285
Trust and Agency Funds	200	1,586,705	2,007,884	1,924,000
Pupil Activity Fund	202	6,969,751	6,900,000	7,500,000
Charter Schools	203	10,648,066	11,051,337	14,439,037
<b>GRAND TOTAL:</b>		<b>\$ 246,177,788</b>	<b>\$ 256,253,650</b>	<b>\$ 292,936,119</b>

\* Reflects total expenditures only. Required reserves, transfers and ending fund balances are detailed on the indicated page.

**Emergency Reserves Summary – All Funds**

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	93	\$ -	\$ -	\$ 17,093,004
Summer School Fund	157	-	-	-
Technology Fund	158	-	-	80,636
Athletics Fund	160	-	-	84,823
Risk Managment Fund	164	-	-	109,089
Community School Fund	168	-	-	123,075
Governmental Designated-Purpose				
Grant Fund	170	-	-	-
Tuition-Based Preschool Fund	172	-	-	15,228
Transportation Fund	174	-	-	539,612
Colorado Preschool and Kindergarten				
Program Fund	176	-	-	21,494
Bond Redemption Fund	178	-	-	-
Building Fund	180	-	-	-
Capital Reserve Fund	190	-	-	250,777
Food Service Fund	196	-	-	163,236
Dental Insurance Fund	198	-	-	432,730
Trust and Agency Funds	200	-	-	-
Pupil Activity Fund	202	-	-	-
Charter Schools	203	-	-	422,814
<b>GRAND TOTAL:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,336,518</b>

**Transfer Out Summary – All Funds**

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund	93	\$ 22,917,335	\$ 33,434,370	\$ 32,530,551
Summer School Fund	157	-	-	-
Technology Fund	158	-	-	-
Athletics Fund	160	-	-	-
Risk Managment Fund	164	-	-	-
Community School Fund	168	583,750	633,750	758,750
Governmental Designated-Purpose				
Grant Fund	170	-	-	-
Tuition-Based Preschool Fund	172	-	-	-
Transportation Fund	174	-	-	-
Colorado Preschool and Kindergarten				
Program Fund	176	-	-	-
Bond Redemption Fund	178	-	-	-
Building Fund	180	-	-	-
Capital Reserve Fund	190	-	-	-
Food Service Fund	196	-	-	-
Dental Insurance Fund	198	-	-	-
Trust and Agency Funds	200	-	-	-
Pupil Activity Fund	202	-	-	-
Charter Schools	203	3,106,074	3,267,474	4,541,753
<b>GRAND TOTAL:</b>		<b>\$ 26,607,159</b>	<b>\$ 37,335,594</b>	<b>\$ 37,831,054</b>

**Ending Balance Summary – All Funds**

	Page #	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>FUND:</b>				
General Operating Fund*	93	\$ 34,695,065	\$ 21,080,802	\$ -
Summer School Fund	157	-	-	-
Technology Fund	158	-	215,998	-
Athletics Fund	160	169,324	174,729	183,903
Risk Management Fund	164	182,504	473,133	-
Community School Fund	168	531,550	759,593	433,391
Governmental Designated-Purpose				
Grant Fund**	170	-	-	-
Tuition-Based Preschool Fund	172	3,957	45,628	-
Transportation Fund	174	-	379,768	-
Colorado Preschool and Kindergarten				
Program Fund	176	11,422	58,927	-
Bond Redemption Fund	178	15,577,400	15,912,470	21,684,770
Building Fund	180	-	-	116,500,000
Capital Reserve Fund	190	1,784,052	2,575,484	-
Food Service Fund	196	803,639	672,170	459,933
Dental Insurance Fund	198	-	389,948	86,457
Trust and Agency Funds	200	1,588,560	1,484,060	1,591,060
Pupil Activity Fund	202	1,880,183	1,980,183	2,080,183
Charter Schools*	203	2,946,109	3,065,635	-
<b>GRAND TOTAL:</b>		<b>\$ 60,173,765</b>	<b>\$ 49,268,528</b>	<b>\$ 143,019,697</b>

\* Changes made from 2004-05 to 2005-06 fiscal year beginning balances for the noted funds are due to the adjustments made for GAAP basis budgeting.

\*\* The Governmental Designated-Purpose Grants Fund beginning fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.

**ALL FUNDS:**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**

## **DESCRIPTIONS OF "FUNDS" UTILIZED BY THE DISTRICT**

California State law requires school districts to organize their financial reporting by "Funds." The California School Accounting Manual, which governs school district budgeting and accounting practices in California, defines "Fund" as "an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. It is established to carry on specific activities or to attain certain objectives of an LEA (a Local Educational Agency) in accordance with special regulations, restrictions, or limitations." (Section 101, December 1998).

LEAs such as the Los Angeles Unified School District are required to budget by Fund. The Superintendent's Final Budget is comprised of a General Fund and 26 special funds, the uses of which can be summarized as follows (definitions reflect the California School Accounting Manual descriptions where available, augmented by information from the District budget and from the District's 2004-05 Comprehensive Annual Financial Report to reflect specific District usages of individual funds):

### **Operating Funds.**

General Fund is used to account for the basic instructional, support, and administrative operations of the District, including services to regular K-12 schools, the special education program, and other programs described in the General Fund – District Defined Programs section of this document. The General Fund can support and account for both restricted and unrestricted funding sources and expenditures (many of the unrestricted sources and expenses are summarized in the Specially Funded Programs [SFP] pages of this document).

Adult Education Fund is used to account separately for federal, State, and local revenues for adult education programs, as well as for expenditures in support of that program. Expenditures in the Adult Education Fund are limited to those for adult education purposes; moneys received for programs other than adult education may not be expended for adult education purposes (Education Code §52616[b]), nor may adult education revenues be utilized for the operation of District K-12 schools.

Child Development Fund is used to account for federal, State, and local revenues to operate child development programs. In the Los Angeles Unified School District, the Child Development Fund covers the activities of the Early Childhood Education Centers (formerly Children's Centers) that operate throughout the District. The Child Development Fund may be used only for expenditures for the operation of child development programs, but may be subsidized by the General Fund. In the District, the Child Development Fund provides pre-school, all-day, and after-school programs for children. Fees are based on each family's ability to pay.

Cafeteria Fund is used to account for federal, State, and local resources to operate the District's food service program (Education Code §38091 and §38100).

Deferred Maintenance Fund is used to account for State apportionments and the District's contributions for deferred maintenance purposes (Education Code §§ 17582 through 17587). Expenditures in the Deferred Maintenance Fund are for such major maintenance projects as repair of plumbing, heating, air conditioning, electrical, roofing, floors, and interior or exterior paint. Funding is provided by the State, with a District match required. Deferred maintenance funds can comprise

½% of the District's mandatory 3% Routine Repair and General Maintenance contribution (accounted for in the General Fund).

### **Capital Projects Funds.**

Building Funds exist primarily to account for proceeds from the sale of bonds (Education Code §15146). Expenditures are most commonly made against Object 6000 – Capital Outlay accounts. As the result of the passage of multiple bond elections, the District operates five separate Building Funds:

Building Fund is used to account for proceeds from the sale of bonds prior to 1997, as well as State allowances and other resources designed for facilities expansion.

Building Fund – Proposition BB is used to account for the proceeds resulting from passage of Proposition BB, a local school bond measure approved by the voters in April 1997 for construction of new schools and repair and modernization of existing schools.

Building Fund – Measure K is used to account for the proceeds resulting from passage of Measure K, a local school bond measure approved by the voters in November 2002, for new school construction and repair and modernization of existing schools.

Building Fund – Measure R is used to account for the proceeds resulting from passage of Measure R, a local school bond measure approved by the voters in March 2004, for new school construction and repairs to existing schools.

Building Fund – Measure Y is used to account for the proceeds resulting from passage of Measure Y, a local school bond measure approved by the voters in November 2005, for school construction and modernization, with the goal of returning all schools to a traditional calendar.

County School Facilities Funds are used to account for revenues and expenditures resulting from building projects funded primarily or in part from State bond elections or from matching funds. The District operates three separate County School Facilities Funds:

County School Facilities Fund is used to account for school construction and modernization funds received from proceeds resulting from the passage of Proposition 1A in 1998, as well as for local matching funds.

County School Facilities Fund – Proposition 47 is used to account for apportionments received from the State School Facilities Fund. The passage of Proposition 47 in November 2002 authorized the sale of bonds for new school facility construction, modernization projects, and facility hardship grants.

County School Facilities Fund – Proposition 55 is used to account for the matching funds received as a result of the passage of Measure R. Proposition 55 was passed by the voters in March 2004.

Capital Facilities Account Fund is used to account for resources received from developer fees levied upon new residential, commercial or industrial development projects within the District's boundaries

in order to obtain funds for the construction or acquisition of school facilities to relieve overcrowding.

State School Building Lease-Purchase Fund is used to account for State apportionments received in accordance with State Education Code §17700-17780, primarily for relief of overcrowding.

Special Reserve Funds for Capital Outlay Projects exist primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code §42840). Transfers authorized by the governing board must be utilized for capital outlay purposes. The District operates four Special Reserve Funds:

Special Reserve Fund is used to account for District resources designated for capital outlay purposes such as land purchases, ground improvements, facilities construction and improvements, new acquisitions, and related expenditures.

Special Reserve Fund – FEMA – Earthquake is used to account for funds received from the Federal Emergency Management Agency (FEMA) for capital outlay projects resulting from the January 17, 1994 Northridge Earthquake.

Special Reserve Fund – FEMA – Hazard Mitigation is used to account for funds received from FEMA and for the 25% District matching funds for the retrofit/replacement of pendant lighting and suspended ceilings in selected buildings at schools, offices, and Early Childhood Education Centers.

Special Reserve Fund – Community Redevelopment Agency is used to account for reimbursements of tax increment revenues from certain community redevelopment agencies based on agreements between the District and the agencies. The reimbursements are to be used for capital projects within the respective redevelopment areas covered in the agreements.

### **Debt Service Funds.**

Bond Interest and Redemption Fund is used to account for the payment of the principal and interest on Proposition BB, Measure K and Measure R bond issues. Revenues are derived from ad valorem taxes levied upon all property subject to tax by the District.

Tax Override Fund is used to account for the accumulation of resources from ad valorem tax levies for the repayment of State School Building Aid Fund apportionment.

Capital Services Fund is used to account for the accumulation of resources for the repayment of principal and interest on certificates of participation (COPs) and long-term capital lease agreements. Revenues are derived primarily from operating transfers from user funds and investment income.

### **Internal Service Funds.**

Health and Welfare Benefits Fund was established to pay for claims, administrative costs, insurance premiums and related expenditures for the District's Health and Welfare Benefits program. Medical and dental claims for the self-insured portion of the Fund are administered by outside claims administrators. Premium payments to Health Maintenance Organizations for

medical benefits and to outside carriers for vision services, dental services, and optional life insurance are also paid out of this Fund.

*Workers' Compensation Self-Insurance Fund* was established to pay for claims, excess insurance coverage, administrative costs, and related expenditures. Workers' Compensation claims are administered for the District by an outside claims administrator.

*Liability Self-Insurance Fund* was established to pay for claims, excess insurance coverage, administrative costs, and related expenditures, and to provide funds for insurance deductible amounts. Liability claims are administered for the District by an outside claims administrator.

### **Fiduciary Funds.**

*Annuity Reserve Fund* was established to account for financial resources used to provide vested retirement benefits to certificated employees resulting from the dissolution of the District's teacher retirement system. On November 18, 2003, participants voted to dissolve the Fund and distribute its net assets to the members. The remaining fund balance primarily represents shares of unlocated participants.

*Attendance Incentive Reserve Fund* was established to account for 50% of the salary savings from substitute teacher accounts resulting from reduced costs of absenteeism of UTLA-represented employees. The intent was to reward regular attendance of teachers in order to improve the instructional program.

**Student Body Funds** were established to account for cash held by the District on behalf of student bodies at various school sites. The California School Accounting Manual does not require that Student Body Fund moneys be reported to the California Department of Education as part of the District budget; however, in accordance with The California School Accounting Manual Student Body Fund information is included in the District's Comprehensive Annual Financial Report.

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Summary of Sources and Uses by Type of Fund

Amounts in Millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Operating Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$693.8	\$659.0	\$376.7	\$458.5	\$458.5	\$629.6	\$629.6
Revenue	\$6,623.2	\$6,382.3	\$7,051.7	\$7,399.7	\$7,192.3	\$7,798.1	\$7,798.1
<b>Total Sources of Funds</b>	<b>\$7,317.0</b>	<b>\$7,041.3</b>	<b>\$7,428.4</b>	<b>\$7,858.2</b>	<b>\$7,650.8</b>	<b>\$8,427.7</b>	<b>\$8,427.7</b>
<i>Uses of Funds</i>							
Expenditure	\$6,658.0	\$6,664.6	\$6,969.9	\$7,303.9	\$7,021.2	\$8,227.9	\$7,623.9
Ending Balance	\$659.0	\$376.7	\$458.5	\$554.3	\$629.6	\$199.8	\$803.8
<b>Total Uses of Funds</b>	<b>\$7,317.0</b>	<b>\$7,041.3</b>	<b>\$7,428.4</b>	<b>\$7,858.2</b>	<b>\$7,650.8</b>	<b>\$8,427.7</b>	<b>\$8,427.7</b>
<b>Capital Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$1,303.5	\$3,521.5	\$3,019.6	\$1,888.5	\$1,867.3	\$1,873.2	\$1,873.2
Revenue	\$3,072.9	\$787.4	\$583.0	\$3,033.3	\$1,909.5	\$4,014.2	\$2,239.2
<b>Total Sources of Funds</b>	<b>\$4,376.4</b>	<b>\$4,308.9</b>	<b>\$3,602.7</b>	<b>\$4,921.8</b>	<b>\$3,776.8</b>	<b>\$5,887.4</b>	<b>\$4,112.4</b>
<i>Uses of Funds</i>							
Expenditure	\$854.9	\$1,289.3	\$1,714.2	\$2,238.3	\$1,903.6	\$5,882.6	\$2,164.0
Ending Balance	\$3,521.5	\$3,019.6	\$1,888.5	\$2,683.5	\$1,873.2	\$4.8	\$1,948.4
<b>Total Uses of Funds</b>	<b>\$4,376.4</b>	<b>\$4,308.9</b>	<b>\$3,602.7</b>	<b>\$4,921.8</b>	<b>\$3,776.8</b>	<b>\$5,887.4</b>	<b>\$4,112.4</b>
<b>Debt Service Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$158.0	\$209.7	\$205.8	\$400.7	\$224.4	\$296.8	\$296.8
Revenue	\$243.7	\$328.6	\$708.2	\$404.4	\$1,246.0	\$459.3	\$459.3
<b>Total Sources of Funds</b>	<b>\$401.7</b>	<b>\$538.2</b>	<b>\$914.0</b>	<b>\$805.1</b>	<b>\$1,470.4</b>	<b>\$756.2</b>	<b>\$756.2</b>
<i>Uses of Funds</i>							
Expenditure	\$192.1	\$332.4	\$513.4	\$434.3	\$1,173.5	\$459.3	\$459.3
Ending Balance	\$209.7	\$205.8	\$400.7	\$370.8	\$296.8	\$296.8	\$296.8
<b>Total Uses of Funds</b>	<b>\$401.7</b>	<b>\$538.2</b>	<b>\$914.0</b>	<b>\$805.1</b>	<b>\$1,470.4</b>	<b>\$756.2</b>	<b>\$756.2</b>
<b>Internal Service Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$24.6	(\$99.0)	(\$138.3)	(\$271.2)	(\$271.3)	(\$164.0)	(\$164.0)
Revenue	\$766.1	\$841.2	\$857.8	\$933.4	\$934.2	\$965.0	\$965.0
<b>Total Sources of Funds</b>	<b>\$790.7</b>	<b>\$742.2</b>	<b>\$719.5</b>	<b>\$662.1</b>	<b>\$662.9</b>	<b>\$801.0</b>	<b>\$801.0</b>
<i>Uses of Funds</i>							
Expenditure	\$757.0	\$880.5	\$990.8	\$933.8	\$827.0	\$950.4	\$950.4
Ending Balance	\$33.7	(\$138.3)	(\$271.3)	(\$271.7)	(\$164.0)	(\$149.4)	(\$149.4)
<b>Total Uses of Funds</b>	<b>\$790.7</b>	<b>\$742.2</b>	<b>\$719.5</b>	<b>\$662.1</b>	<b>\$662.9</b>	<b>\$801.0</b>	<b>\$801.0</b>
<b>Fiduciary Funds</b>							
<i>Sources of Funds</i>							
Beginning Balance	\$10.2	\$7.7	\$0.6	\$0.4	\$0.4	\$0.5	\$0.5
Revenue	\$0.3	\$0.7	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total Sources of Funds</b>	<b>\$10.5</b>	<b>\$8.5</b>	<b>\$0.7</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>
<i>Uses of Funds</i>							
Expenditure	\$2.8	\$7.8	\$0.3	\$0.5	\$0.1	\$0.1	\$0.1
Ending Balance	\$7.7	\$0.6	\$0.4	\$0.0	\$0.5	\$0.5	\$0.5
<b>Total Uses of Funds</b>	<b>\$10.5</b>	<b>\$8.5</b>	<b>\$0.7</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>	<b>\$0.5</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Summary of Revenues by Fund

		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
Amounts in \$millions								
<b>Operating Funds</b>								
000R	General Fund - Regular Program (000R)	\$5,214.6	\$5,001.6	\$5,474.1	\$5,363.0	\$5,425.0	\$5,845.8	\$5,845.8
000S	General Fund - Specially Funded (000S)	\$869.8	\$874.5	\$974.2	\$1,372.3	\$1,140.5	\$1,260.9	\$1,260.9
029	Adult Education Fund - Regular (029)	\$141.7	\$136.8	\$144.3	\$155.0	\$157.2	\$170.4	\$170.4
029	Adult Education Fund - SFP (029)	\$33.9	\$36.1	\$34.2	\$54.8	\$30.6	\$51.6	\$51.6
011	Child Development Fund - Regular (011)	\$86.4	\$86.0	\$89.3	\$99.9	\$94.9	\$103.6	\$103.6
011	Child Development Fund - SFP (011)	\$12.6	\$14.2	\$20.1	\$26.3	\$17.0	\$38.6	\$38.6
030	Cafeteria Fund (030)	\$234.3	\$241.6	\$261.4	\$268.0	\$263.6	\$262.9	\$262.9
027	Deferred Maintenance Fund (027)	\$29.9	(\$8.3)	\$54.2	\$60.4	\$63.5	\$64.3	\$64.3
<b>Total</b>	<b>Operating Funds</b>	<b>\$6,623.2</b>	<b>\$6,382.3</b>	<b>\$7,051.7</b>	<b>\$7,399.7</b>	<b>\$7,192.3</b>	<b>\$7,798.1</b>	<b>\$7,798.1</b>
<b>Capital Funds</b>								
015	Special Reserve Fund (015)	\$173.6	\$16.0	\$132.0	\$32.5	\$51.9	\$136.7	\$136.7
017	Special Reserve Fund - CRA (017)	\$1.5	\$3.8	\$3.5	\$2.1	\$2.1	\$4.7	\$4.7
022	Special Reserve Fund - FEMA (022)	\$9.2	\$3.8	(\$2.6)	\$11.6	\$7.7	\$6.7	\$6.7
042	Building Fund - Measure Y (042)	\$0.0	\$0.0	\$0.0	\$0.0	\$404.0	\$231.0	\$2.7
043	Building Fund - Measure R (043)	\$0.0	\$0.0	\$228.9	\$1,274.3	\$920.1	\$1,309.7	\$410.4
044	Building Fund - Measure K (044)	\$2,105.1	\$32.4	\$26.0	\$763.6	\$23.6	\$1,155.0	\$507.8
045	Building Fund - Proposition BB (045)	\$519.8	\$6.4	\$10.7	\$3.3	\$10.7	\$4.8	\$4.8
062	Special Reserve Fund - Fema Haz Mit (062)	\$9.6	\$25.7	\$10.8	\$0.5	\$2.0	\$1.4	\$1.4
065	County School Facilities Fund - Prop 1A (065)	\$115.9	\$490.9	(\$0.7)	\$0.0	\$23.1	\$2.7	\$2.7
066	County School Facilities Fund - Prop 47 (066)	\$87.5	\$101.4	\$62.4	\$200.0	\$8.4	\$323.8	\$323.8
067	County School Facilities Fund - Prop 55 (067)	\$0.0	\$0.0	\$37.4	\$692.0	\$365.4	\$759.4	\$759.4
070	Building Fund (070)	\$0.4	\$15.9	\$0.2	\$0.1	\$0.2	\$0.1	\$0.1
073	Capital Facilities Account Fund (073)	\$43.2	\$70.8	\$80.1	\$41.7	\$91.9	\$66.3	\$66.3
074	State School Bldg Lease/Purchase Fund (074)	\$7.1	\$20.3	(\$5.7)	\$11.6	(\$1.4)	\$11.6	\$11.6
<b>Total</b>	<b>Capital Funds</b>	<b>\$3,072.9</b>	<b>\$787.4</b>	<b>\$583.0</b>	<b>\$3,033.3</b>	<b>\$1,909.5</b>	<b>\$4,014.2</b>	<b>\$2,239.2</b>
<b>Debt Service Funds</b>								
004	Bond Interest & Redemption Fund (004)	\$191.5	\$231.9	\$311.2	\$376.0	\$1,034.4	\$418.8	\$418.8
005	Tax Override Fund (005)	\$0.3	\$0.5	\$0.5	\$0.3	\$0.4	\$0.4	\$0.4
071	Capital Services Fund (071)	\$51.9	\$96.2	\$396.5	\$28.2	\$211.2	\$40.2	\$40.2
<b>Total</b>	<b>Debt Service Funds</b>	<b>\$243.7</b>	<b>\$328.6</b>	<b>\$708.2</b>	<b>\$404.4</b>	<b>\$1,246.0</b>	<b>\$459.3</b>	<b>\$459.3</b>
<b>Internal Service Funds</b>								
021	Health & Welfare Benefits Fund (021)	\$583.6	\$649.1	\$660.4	\$750.9	\$715.8	\$776.2	\$776.2
013	Worker's Compensation Fund (013)	\$169.0	\$176.5	\$180.6	\$166.4	\$205.3	\$171.8	\$171.8
016	Liability Self-Insurance Fund (016)	\$13.5	\$15.6	\$16.8	\$16.0	\$13.1	\$17.0	\$17.0
<b>Total</b>	<b>Internal Service Funds</b>	<b>\$766.1</b>	<b>\$841.2</b>	<b>\$857.8</b>	<b>\$933.4</b>	<b>\$934.2</b>	<b>\$965.0</b>	<b>\$965.0</b>
<b>Fiduciary Funds</b>								
023	Annuity Reserve Fund (023)	\$0.2	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
046	Attendance Incentive Reserve Fund (046)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total</b>	<b>Fiduciary Funds</b>	<b>\$0.3</b>	<b>\$0.7</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>Total All Funds</b>		<b>\$10,706.2</b>	<b>\$8,340.3</b>	<b>\$9,200.9</b>	<b>\$11,770.9</b>	<b>\$11,282.0</b>	<b>\$13,236.7</b>	<b>\$11,461.8</b>

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Revenue Budget All Funds by Source

Amounts in \$millions	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
<b>Federal Revenues</b>							
Title 1 Programs	\$475.1	\$590.1	\$684.2	\$902.0	\$770.3	\$823.5	\$823.5
Child Nutrition Program	\$189.2	\$204.1	\$226.6	\$229.2	\$205.7	\$211.8	\$211.8
Special Education	\$84.6	\$99.9	\$115.7	\$116.6	\$121.6	\$121.6	\$121.6
Block Grant CDF	\$21.7	\$19.9	\$21.3	\$0.0	\$15.1	\$15.2	\$15.2
Donated Commodities	\$0.0	\$0.0	\$0.0	\$0.0	\$11.0	\$11.6	\$11.6
Medical Billing Option	\$20.0	\$12.5	\$7.4	\$10.5	\$7.3	\$10.5	\$10.5
Disaster Relief and Mitigation	\$21.0	\$35.4	\$6.0	\$6.3	\$9.5	\$7.7	\$7.7
All Other Federal Revenues	\$2.0	\$17.7	\$1.9	\$2.1	\$2.2	\$3.8	\$3.8
<b>Total Federal Revenues</b>	<b>\$813.6</b>	<b>\$979.7</b>	<b>\$1,063.1</b>	<b>\$1,266.7</b>	<b>\$1,142.9</b>	<b>\$1,205.7</b>	<b>\$1,205.7</b>
<b>State Revenues</b>							
K-12 Revenue Limit (State Portion)	\$2,230.1	\$2,105.4	\$2,592.9	\$2,883.9	\$2,791.7	\$2,880.5	\$2,880.5
School Construction Matching Grants	\$204.2	\$606.4	\$85.8	\$892.0	\$360.9	\$1,050.0	\$1,050.0
Targeted Instrucl Improv Grant (AB825)	\$468.4	\$470.6	\$481.1	\$515.5	\$523.9	\$552.9	\$552.9
Specially Funded Program	\$318.5	\$337.5	\$331.8	\$473.9	\$351.7	\$416.6	\$416.6
Special Education	\$380.3	\$360.6	\$366.4	\$369.3	\$375.1	\$375.2	\$375.2
Class Size Reduction (K-3)	\$214.2	\$204.3	\$212.3	\$200.7	\$195.6	\$204.7	\$204.7
Adult Revenue Limit	\$140.9	\$136.1	\$143.4	\$154.2	\$155.3	\$168.6	\$168.6
California State Lottery	\$99.1	\$98.0	\$113.7	\$110.1	\$119.1	\$116.2	\$116.2
Transportation	\$84.9	\$83.0	\$85.8	\$89.4	\$86.0	\$91.0	\$91.0
Child Centers Apportionment	\$54.7	\$56.0	\$58.3	\$91.0	\$69.2	\$78.8	\$78.8
Year-Round School Operational Grants	\$54.0	\$62.7	\$82.9	\$66.8	\$87.3	\$70.0	\$70.0
ROC/Skills Center Entitlement	\$56.0	\$55.6	\$58.7	\$59.7	\$48.6	\$64.5	\$64.5
Discretionary Block Grant - Sch & District - One Time	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$57.3	\$57.3
Gov Prop - Mandated Cost Reimbursement	\$16.8	\$3.1	\$16.8	\$10.9	\$5.5	\$55.6	\$55.6
School/Library Improvement	\$2.5	\$1.0	\$0.5	\$0.0	\$0.0	\$52.7	\$52.7
Gov Prop - Arts & Music Equip & Supplies Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$51.9	\$51.9
Gov Prop - Instr Materials Block Grant, incl. Williams	\$29.2	\$20.3	\$39.6	\$40.2	\$41.7	\$44.4	\$44.4
Prof Dev Block Grant AB825 & Instr Buyout	\$30.4	\$23.0	\$22.7	\$28.6	\$27.3	\$30.8	\$30.8
Deferred Maintenance	\$27.2	(\$16.5)	\$30.1	\$30.0	\$30.7	\$30.7	\$30.7
Gov Prop - School Counselors Grades 7 - 12	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$20.4	\$20.4
Cafeteria Nutrition Program	\$13.0	\$13.6	\$14.1	\$17.5	\$13.8	\$17.5	\$17.5
Gov Prop - Emergency Repair Program - Williams	\$0.0	\$0.0	\$0.0	\$20.0	\$0.0	\$15.1	\$15.1
English Language Acquisition Program	\$7.9	\$10.9	\$12.4	\$12.7	\$11.9	\$12.6	\$12.6
BTSA Programs	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11.6	\$11.6
Teacher Recruitment and Student Support	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$11.3	\$11.3
Class Size Reduction (9)	\$1.5	\$8.5	\$10.2	\$10.1	\$9.8	\$10.4	\$10.4
Instructional Material Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.4	\$10.4
Gov Prop - Arts & Music Block Grant	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$10.1	\$10.1
School Safety	\$8.3	\$8.9	\$8.8	\$9.9	\$9.4	\$9.7	\$9.7
Medi-Cal Admin Activity	\$1.1	\$4.8	\$8.5	\$8.4	\$6.2	\$6.5	\$6.5
Gifted and Talented Students	\$6.5	\$5.3	\$5.4	\$5.5	\$5.6	\$5.6	\$5.6
Childcare Facilities Revolving Fund	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$5.5	\$5.5
Pupil Retention Block Grant AB825	\$0.0	\$0.0	\$0.0	\$7.3	\$4.8	\$5.1	\$5.1
Class Size Reduction (Morgan/Hart)	\$4.9	\$4.9	\$4.7	\$4.9	\$4.7	\$4.9	\$4.9
CAHSEE Intensive Instructional Services	\$0.0	\$0.0	\$0.0	\$0.0	\$1.3	\$4.6	\$4.6

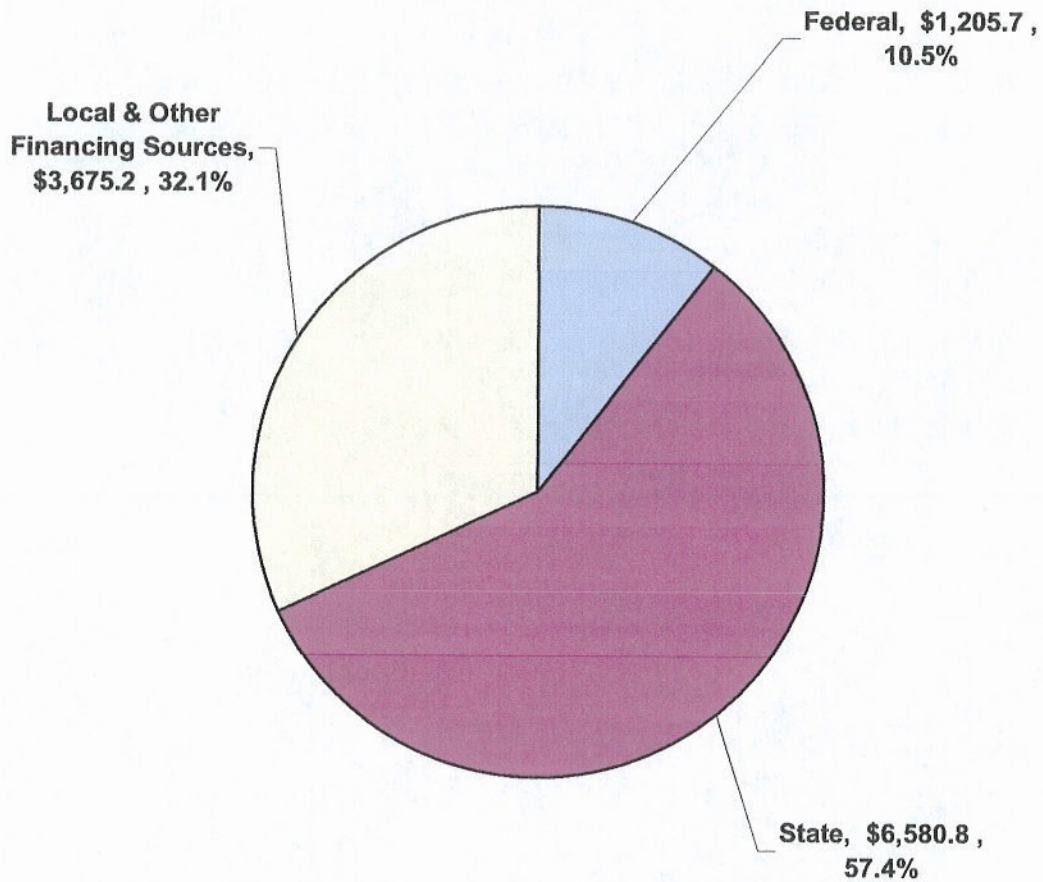
# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Revenue Budget All Funds by Source

	2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Est Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
Amounts in \$millions							
Staff Development - Reading / Math	\$9.8	\$4.7	\$4.9	\$3.8	\$4.4	\$4.4	\$4.4
TRSRLVI Home Exemptions	\$1.2	\$2.4	\$2.8	\$3.2	\$2.7	\$3.9	\$3.9
Pupil Assessment	\$2.0	\$1.5	\$4.9	\$3.3	\$3.3	\$3.2	\$3.2
Peer Assistance & Review Program	\$7.5	\$2.9	\$2.9	\$3.1	\$3.0	\$3.2	\$3.2
Charter Categorical Block Grant	\$5.7	\$1.3	\$2.2	\$2.1	\$2.0	\$3.1	\$3.1
Mental Health Programs	\$0.0	\$0.0	\$0.0	\$3.7	\$3.2	\$3.0	\$3.0
All Other State Revenue, inc remaining Gov Props	\$9.7	\$3.9	\$49.6	\$12.2	\$17.1	\$6.3	\$6.3
<b>Total State Revenues</b>	<b>\$4,490.7</b>	<b>\$4,680.2</b>	<b>\$4,854.4</b>	<b>\$6,143.8</b>	<b>\$5,372.5</b>	<b>\$6,580.8</b>	<b>\$6,580.8</b>
<b>Local Revenues</b>							
Health & Welfare Insurance Premiums	\$759.5	\$837.6	\$847.2	\$926.4	\$912.3	\$941.7	\$941.7
K-12 Revenue Limit (Local portion)	\$1,086.0	\$1,195.4	\$839.0	\$668.0	\$777.6	\$782.3	\$782.3
Property Taxes for Debt Service	\$112.6	\$228.6	\$298.8	\$327.2	\$310.2	\$411.8	\$411.8
Interest	\$135.7	\$42.7	\$95.4	\$55.7	\$152.1	\$144.7	\$144.7
Developer Fees	\$41.7	\$69.7	\$77.5	\$40.0	\$85.1	\$60.0	\$60.0
Cafeteria Sales	\$31.6	\$23.7	\$20.5	\$21.1	\$20.1	\$21.8	\$21.8
Miscellaneous Donations	\$6.5	\$6.9	\$7.9	\$6.0	\$7.9	\$9.0	\$9.0
Local CRA Programs	\$4.3	\$4.3	\$6.1	\$2.0	\$2.2	\$8.4	\$8.4
E-Rate Reimbursement	\$7.7	\$5.8	\$16.3	\$11.5	\$11.0	\$7.8	\$7.8
Charter Sch Funding In-Lieu of Prop Taxes	\$31.9	\$8.9	\$7.6	\$6.0	\$7.2	\$7.7	\$7.7
LA's Best	\$2.2	\$4.3	\$1.9	\$6.0	\$4.5	\$6.6	\$6.6
Ready for School	\$0.0	\$2.1	\$4.3	\$5.3	\$4.3	\$5.8	\$5.8
LA Universal Preschool	\$0.0	\$0.0	\$0.0	\$1.5	\$0.5	\$3.5	\$3.5
Charter - Fee for Service	\$0.0	\$0.0	\$2.4	\$2.7	\$5.2	\$3.3	\$3.3
All Other Local Revenue	\$34.0	\$58.6	\$23.5	\$88.8	\$49.1	\$30.7	\$30.7
<b>Total Local Revenues</b>	<b>\$2,253.7</b>	<b>\$2,488.6</b>	<b>\$2,248.4</b>	<b>\$2,168.2</b>	<b>\$2,349.4</b>	<b>\$2,445.1</b>	<b>\$2,445.1</b>
<b>Other Financing Sources</b>							
Sale of Local Bonds	\$2,607.3	\$0.0	\$228.8	\$2,023.9	\$2,022.7	\$2,674.9	\$900.0
Certificates of Participation	\$272.3	\$0.0	\$212.2	\$10.0	\$10.0	\$113.2	\$113.2
Flexibility Transfers	\$0.0	\$0.0	(\$4.7)	\$7.0	\$1.1	\$7.9	\$7.9
Long Tem Debt Proceeds Capital Leases	\$3.9	\$7.6	\$2.0	\$2.0	\$1.3	\$2.0	\$2.0
Sales of Property	\$0.0	\$11.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
SFP Transfers & District Match	\$0.0	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0
All Other Financing Sources	\$0.5	\$0.0	\$6.0	\$1.8	\$11.2	(\$7.9)	(\$7.9)
<b>Total Other Financing Sources</b>	<b>\$2,884.1</b>	<b>\$19.5</b>	<b>\$444.3</b>	<b>\$2,044.7</b>	<b>\$2,046.7</b>	<b>\$2,790.1</b>	<b>\$1,015.2</b>
<b>Other</b>							
Interfund Transfers	\$264.2	\$172.1	\$590.5	\$154.5	\$370.5	\$214.9	\$214.9
Interprogram Support	\$0.0	\$0.0	\$0.0	(\$7.0)	\$0.0	\$0.0	\$0.0
<b>Total Other</b>	<b>\$264.2</b>	<b>\$172.2</b>	<b>\$590.6</b>	<b>\$147.5</b>	<b>\$370.5</b>	<b>\$214.9</b>	<b>\$214.9</b>
<b>Total Revenues All Funds</b>	<b>\$10,706.2</b>	<b>\$8,340.3</b>	<b>\$9,200.9</b>	<b>\$11,770.9</b>	<b>\$11,282.0</b>	<b>\$13,236.7</b>	<b>\$11,461.8</b>

## Estimated Revenue Budget by Source

(Amounts in millions and percent of total)



**Graph reflects unconsolidated budget of \$11,461.8**

*Note: Individual amounts may not add to total due to rounding.*

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Unconsolidated Summary of Expenditures by Fund

		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts
Amounts in \$millions								
<b>Operating Funds</b>								
000R	General Fund - Regular Program (000R)	\$5,301.1	\$5,251.3	\$5,365.6	\$5,355.5	\$5,363.3	\$6,089.1	\$5,739.4
000S	General Fund - Specially Funded (000S)	\$786.6	\$879.8	\$1,057.1	\$1,373.3	\$1,117.2	\$1,285.2	\$1,254.6
029	Adult Education Fund - Regular (029)	\$143.3	\$141.5	\$138.8	\$144.6	\$145.1	\$189.3	\$167.9
029	Adult Education Fund - SFP (029)	\$33.9	\$36.1	\$34.2	\$54.8	\$30.6	\$51.6	\$51.6
011	Child Development Fund - Regular (011)	\$85.0	\$88.3	\$87.5	\$93.8	\$92.4	\$109.3	\$98.3
011	Child Development Fund - SFP (011)	\$12.2	\$14.3	\$20.1	\$26.7	\$17.1	\$39.0	\$39.0
030	Cafeteria Fund (030)	\$249.4	\$238.2	\$247.9	\$236.4	\$245.7	\$289.5	\$256.5
027	Deferred Maintenance Fund (027)	\$46.5	\$15.2	\$18.7	\$18.7	\$9.8	\$174.9	\$16.7
<b>Total</b>	<b>Operating Funds</b>	<b>\$6,658.0</b>	<b>\$6,664.6</b>	<b>\$6,969.9</b>	<b>\$7,303.9</b>	<b>\$7,021.2</b>	<b>\$8,227.9</b>	<b>\$7,623.9</b>
<b>Capital Funds</b>								
015	Special Reserve Fund (015)	\$214.3	\$141.3	\$115.3	\$119.1	\$151.6	\$364.7	\$216.7
017	Special Reserve Fund - CRA (017)	(\$0.3)	\$0.0	\$0.0	\$2.9	\$0.8	\$16.5	\$1.0
022	Special Reserve Fund - FEMA (022)	\$9.0	\$3.8	(\$2.6)	\$1.4	\$5.8	\$9.1	\$4.4
042	Building Fund - Measure Y (042)	\$0.0	\$0.0	\$0.0	\$0.0	\$235.8	\$399.2	\$146.1
043	Building Fund - Measure R (043)	\$0.0	\$0.0	\$384.1	\$563.5	\$402.8	\$1,652.3	\$582.0
044	Building Fund - Measure K (044)	\$47.5	\$414.0	\$657.1	\$1,021.6	\$691.7	\$1,527.9	\$706.7
045	Building Fund - Proposition BB (045)	\$329.9	\$388.1	\$244.3	\$235.3	\$58.9	\$218.3	\$110.3
062	Special Reserve Fund - Fema Haz Mit (062)	\$10.4	\$25.7	\$8.6	\$2.7	\$2.4	\$1.4	\$0.9
065	County School Facilities Fund - Prop 1A (06)	\$113.3	\$208.1	\$169.0	\$162.3	\$118.8	\$69.4	\$50.4
066	County School Facilities Fund - Prop 47 (06)	\$79.7	\$35.0	\$71.5	\$54.0	\$18.4	\$378.8	\$26.4
067	County School Facilities Fund - Prop 55 (06)	\$0.0	\$0.0	\$18.3	\$18.3	\$161.2	\$982.7	\$222.6
070	Building Fund (070)	\$1.1	\$16.0	\$0.1	\$0.1	\$0.0	\$2.1	\$0.0
073	Capital Facilities Account Fund (073)	\$40.8	\$45.6	\$46.0	\$54.5	\$48.1	\$243.2	\$91.5
074	State School Bldg Lease/Purchase Fund (074)	\$9.2	\$11.8	\$2.4	\$2.4	\$7.4	\$16.9	\$4.9
<b>Total</b>	<b>Capital Funds</b>	<b>\$854.9</b>	<b>\$1,289.3</b>	<b>\$1,714.2</b>	<b>\$2,238.3</b>	<b>\$1,903.6</b>	<b>\$5,882.6</b>	<b>\$2,164.0</b>
<b>Debt Service Funds</b>								
004	Bond Interest & Redemption Fund (004)	\$129.8	\$231.1	\$265.6	\$376.0	\$962.8	\$418.8	\$418.8
005	Tax Override Fund (005)	\$0.5	\$0.4	\$0.4	\$0.3	\$0.4	\$0.4	\$0.4
071	Capital Services Fund (071)	\$61.8	\$100.9	\$247.3	\$58.0	\$210.3	\$40.2	\$40.2
<b>Total</b>	<b>Debt Service Funds</b>	<b>\$192.1</b>	<b>\$332.4</b>	<b>\$513.4</b>	<b>\$434.3</b>	<b>\$1,173.5</b>	<b>\$459.3</b>	<b>\$459.3</b>
<b>Internal Service Funds</b>								
009	Job Cost Fund (009)	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
021	Health & Welfare Benefits Fund (021)	\$574.1	\$644.7	\$678.9	\$751.3	\$715.8	\$776.6	\$776.6
013	Worker's Compensation Fund (013)	\$169.3	\$219.9	\$294.7	\$166.4	\$97.6	\$156.8	\$156.8
016	Liability Self-Insurance Fund (016)	\$13.6	\$16.0	\$17.2	\$16.0	\$13.5	\$17.0	\$17.0
<b>Total</b>	<b>Internal Service Funds</b>	<b>\$757.0</b>	<b>\$880.5</b>	<b>\$990.8</b>	<b>\$933.8</b>	<b>\$827.0</b>	<b>\$950.4</b>	<b>\$950.4</b>
<b>Fiduciary Funds</b>								
023	Annuity Reserve Fund (023)	\$2.8	\$7.8	\$0.2	\$0.4	\$0.0	\$0.0	\$0.0
046	Attendance Incentive Reserve Fund (046)	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<b>Total</b>	<b>Fiduciary Funds</b>	<b>\$2.8</b>	<b>\$7.8</b>	<b>\$0.3</b>	<b>\$0.5</b>	<b>\$0.1</b>	<b>\$0.1</b>	<b>\$0.1</b>
<b>Total All Funds</b>		<b>\$8,464.8</b>	<b>\$9,174.6</b>	<b>\$10,188.5</b>	<b>\$10,910.8</b>	<b>\$10,925.4</b>	<b>\$15,520.3</b>	<b>\$11,197.8</b>

**The general fund is the heart of the budget. The largest segment and the hardest working.**

**In order to get a good idea of where the budget is headed, the general fund is ideally where you would start.**

**Here are three examples of how other districts present this summary information about the heart of their district.**

**Please give us your thoughts about which format works for you and any other ideas that you may have about this summary format.**

**Thank you.**

# ***Choose Your Favorite***

## **GENERAL FUND:**

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ Wichita Public Schools

**Observations:**

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**GENERAL FUND:**

**BOSTON  
PUBLIC SCHOOLS**

**Boston Public Schools  
FY 2008 Budget Summary  
General Fund (GSP)**

EXPENSE TITLE	POSITIONS (FTEs) <sup>A</sup>		ANNUAL BUDGET		BUDGET VARIANCE		FTE VAR
	FY 2007	FY 2008	FY 2007	FY 2008	Increase / (Decrease)	Percent	
TEACHERS	4,611.0	4,643.2	\$309,871,675	\$323,169,346	\$13,297,671	4.29%	32.2
TEMPORARY TEACHERS	0.0	0.0	\$7,778,672	\$8,511,951	\$733,279	9.43%	0.0
ADMINISTRATORS	611.2	618.0	\$44,846,041	\$48,555,530	\$3,709,489	8.27%	6.8
SUPPORT PERSONNEL	456.0	455.2	\$34,332,246	\$33,122,277	\$(1,209,969)	-3.52%	-0.8
AIDES & MONITORS	1,058.4	1,072.3	\$24,012,682	\$24,167,057	\$154,375	0.64%	13.9
SECRETARIAL/CLERICAL	330.9	331.8	\$11,732,144	\$10,728,065	\$(1,004,079)	-8.56%	0.9
CUST/SAFETY/TECHNICAL	830.8	839.5	\$34,110,925	\$37,802,493	\$3,691,568	10.82%	8.7
PART-TIME & SUMMER	469.0	467.7	\$14,650,742	\$15,016,784	\$366,042	2.50%	-1.3
TOTAL SALARIES	8,367.3	8,427.7	\$481,335,127	\$501,073,503	\$19,738,376	4.10%	60.4
RESERVE			\$1,454,898	\$4,636,478	\$3,181,580	218.68%	
SUPPLIES			\$7,314,220	\$7,488,474	\$174,254	2.38%	
PROPERTY SERVICES			\$45,794,768	\$45,832,632	\$37,864	0.08%	
TRANSPORTATION			\$62,377,580	\$68,416,517	\$6,038,937	9.68%	
EQUIPMENT			\$2,566,113	\$1,861,316	\$(704,797)	-27.47%	
BENEFITS			\$105,326,483	\$110,491,353	\$5,164,870	4.90%	
PURCHASED SERVICES			\$39,574,858	\$40,507,348	\$932,490	2.36%	
MISCELLANEOUS			\$1,741,477	\$1,727,739	\$(13,738)	-0.79%	
TOTAL NON-SALARY	0.0	0.0	\$266,150,397	\$280,961,857	\$14,811,460	5.57%	
<b>TOTAL</b>	<b>8,367.3</b>	<b>8,427.7</b>	<b>\$747,485,524</b>	<b>\$782,035,360</b>	<b>\$34,549,836</b>	<b>4.62%</b>	

**Boston Public Schools  
FY 2008 Budget Detail Comparison  
General Fund (GSP)**

EXPENSE CODE		POSITIONS (FTEs)^		ANNUAL BUDGET	
		FY 2007	FY 2008	FY 2007	FY 2008
51002	REG ED TEACHER	2,335.0	2,322.6	\$154,484,282	\$159,602,605
51003	LONG TERM LEAVE	0.0	0.0	\$3,104,636	\$7,488,956
51004	SALARY ORDER	0.0	0.0	\$0	\$0
51005	KDG TEACHER	198.5	209.5	\$13,144,580	\$13,619,491
51006	OCC TEACHER	41.0	42.0	\$2,720,443	\$2,653,442
51007	BIL KDG TEACHER	49.5	55.8	\$3,292,254	\$3,736,882
51008	SPED RESOURCE TEACHER	304.5	298.5	\$20,490,530	\$19,687,128
51009	SPED SUB SEP TEACHER	814.0	828.6	\$55,030,045	\$54,415,231
51010	BIL TEACHER	311.1	322.9	\$20,868,822	\$24,089,566
51011	SPECIALIST TEACHER	344.6	350.5	\$22,786,785	\$23,153,172
51012	SPED ITIN TEACHER	212.8	212.8	\$13,949,298	\$14,722,873
TOTAL TEACHERS		4,611.0	4,643.2	\$309,871,675	\$323,169,346
51102	SUB PER DIEM	0.0	0.0	\$7,566,614	\$8,296,393
51103	SPED/CORE SUBS – PER DIEM	0.0	0.0	\$212,058	\$215,558
TOTAL TEMPORARY TEACHERS		0.0	0.0	\$7,778,672	\$8,511,951
51013	CENTRAL ADMIN	30.0	30.0	\$3,069,455	\$3,296,640
51014	ELEM SCH ADMIN	127.0	127.0	\$11,313,576	\$11,664,829
51015	MIDDLE SCH ADMIN	65.0	64.3	\$5,588,411	\$5,465,451
51016	HIGH SCH ADMIN	146.5	152.0	\$12,716,841	\$13,224,919
51017	SPECIAL SCH ADMIN	20.0	21.0	\$1,754,125	\$1,770,709
51018	CLUSTER COORDINATOR	0.0	0.0	\$0	\$0
51019	PROFESSIONAL SUPPORT	222.7	223.7	\$10,403,633	\$13,132,982
TOTAL ADMINISTRATORS		611.2	618.0	\$44,846,041	\$48,555,530
51020	ITIN PUPIL SUPPORT	60.0	60.0	\$4,940,212	\$4,681,294
51021	PROGRAM SUPPORT	78.1	73.8	\$5,604,027	\$5,178,688
51022	SPED EVALUATION TEAM	90.2	91.5	\$6,971,480	\$6,954,578
51023	LIBRARIAN	20.0	21.0	\$1,988,501	\$1,730,864
51024	GUIDANCE	97.5	97.0	\$7,195,603	\$7,073,896
51025	ATHLETIC INSTRUCTORS	10.6	10.6	\$644,032	\$639,536
51026	NURSES	99.6	101.3	\$6,988,391	\$6,863,421
TOTAL SUPPORT		456.0	455.2	\$34,332,246	\$33,122,277
51039	INSTR AIDE	187.2	189.0	\$4,775,826	\$4,595,389
51041	SPED RESOURCE AIDE	15.0	17.0	\$315,517	\$358,771
51042	SPED SUB SEP AIDE	789.8	789.0	\$17,469,317	\$17,500,755
51043	BILINGUAL AIDE	66.4	77.3	\$1,452,022	\$1,712,142
TOTAL AIDES		1,058.4	1,072.3	\$24,012,682	\$24,167,057
51027	SEC/CLER	229.3	232.5	\$8,616,798	\$8,361,179
51028	ETL SECRETARIAL/CLER	91.5	91.3	\$2,805,803	\$2,109,347
51029	GUIDANCE CLERICAL	10.1	8.0	\$309,543	\$257,539
TOTAL SECRETARIAL		330.9	331.8	\$11,732,144	\$10,728,065

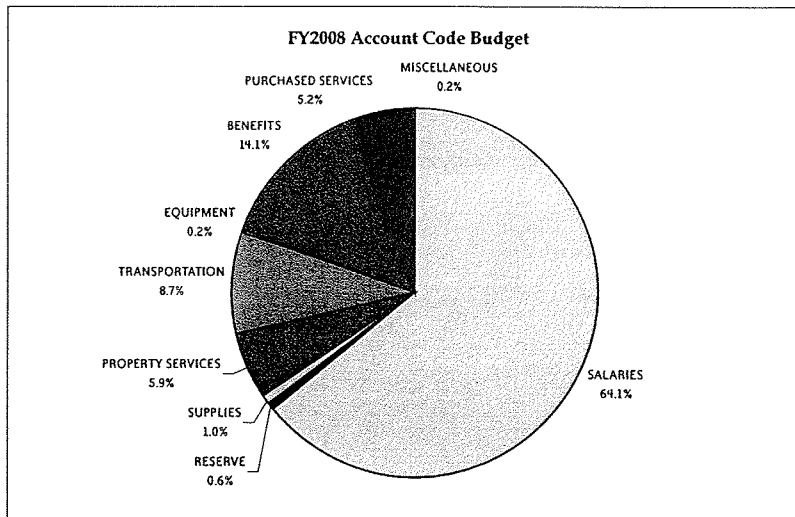
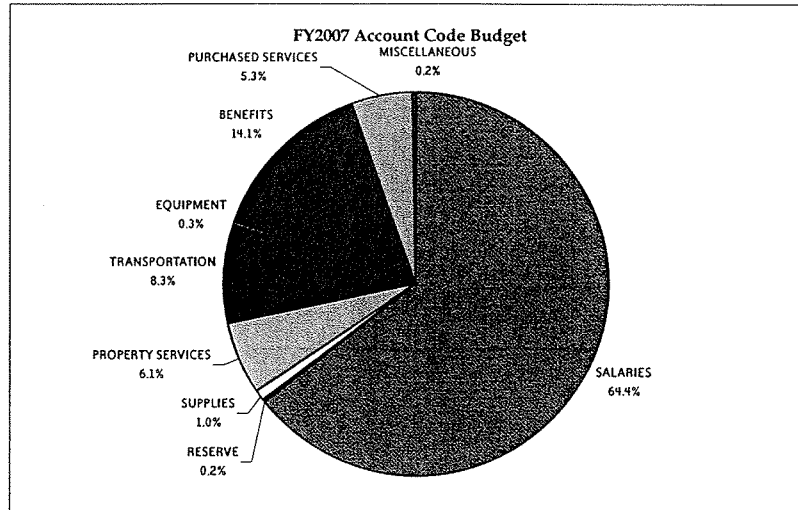
**Boston Public Schools  
FY 2008 Budget Detail Comparison  
General Fund (GSP)**

EXPENSE CODE		POSITIONS (FTEs)^		ANNUAL BUDGET	
		FY 2007	FY 2008	FY 2007	FY 2008
51030	CUSTODIAL	406.0	407.0	\$14,003,582	\$16,321,497
51104	SUBSTITUTE CUSTODIAN	0.0	0.0	\$0	\$0
51031	CUSTODIAL LONG TERM	0.0	0.0	\$769,025	\$769,025
51203	CUSTODIAL OT	0.0	0.0	\$1,308,616	\$1,301,962
51032	FT CAFETERIA WORKER	0.0	0.0	\$0	\$0
51304	FOOD SERVICE WORKER	0.0	0.0	\$0	\$0
51033	TECHNICAL SUPPORT	172.8	168.0	\$7,565,038	\$7,968,068
51034	TECHNICAL SUPERVISOR	53.0	53.0	\$2,971,795	\$3,267,914
51035	SCHOOL POLICE OFFICER	85.0	85.0	\$3,402,904	\$3,467,779
51036	COMMUNITY FIELD COORD	109.0	120.5	\$3,816,866	\$4,323,619
51204	NON ACADEMIC OT	0.0	0.0	\$106,130	\$180,115
51037	EXTERNAL MONITOR	0.0	0.0	\$0	\$-
51038	HEALTH PARAPROFESSIONAL	5.0	6.0	\$166,969	\$202,514
TOTAL CUST/SAFE/TECH		830.8	839.5	\$34,110,925	\$37,802,493
51302	COACH	0.0	0.0	\$1,568,812	\$1,619,110
51202	PROFESSIONAL/OT + STIPEND	0.0	0.0	\$6,298,979	\$6,063,121
51303	SEC/CLER PART-TIME	0.5	0.5	\$81,608	\$70,557
51305	NON-ACAD PART-TIME	2.0	2.0	\$539,912	\$547,854
51306	LUNCH MONITOR	155.8	147.5	\$1,943,375	\$1,900,834
51307	BUS MONITOR	265.2	266.9	\$3,070,657	\$3,572,414
51040	LIBRARY AIDE	45.6	50.8	\$1,147,399	\$1,242,894
TOTAL PART-TIME		469.0	467.7	\$14,650,742	\$15,016,784
TOTAL SALARY EXPENSES		8,367.3	8,427.7	\$481,335,127	\$501,073,503
54801/2	RESERVE			\$1,454,898	\$4,636,478
TOTAL RESERVE				\$1,454,898	\$4,636,478
53801/2	INSTRUCTIONAL SUPPLIES			\$5,583,043	\$5,434,721
53805	A.V. & LIBRARY			\$381,368	\$386,694
53803	TESTING SUPPLIES			\$156,617	\$157,667
TOTAL INSTRUCTIONAL SUPPLIES				\$6,121,028	\$5,979,082
53909	NON-INSTRUCTIONAL SUPPLIES			\$1,193,192	\$1,509,392
TOTAL NON-INSTRUCTIONAL SUPPLIES				\$1,193,192	\$1,509,392
5220/3/7	HEAT, LIGHT & POWER			\$21,448,649	\$22,988,160
52110	TELEPHONE			\$976,611	\$1,141,722
52206	WATER & SEWER			\$1,650,000	\$1,425,000
52604	REPAIRS/MAINTENANCE			\$20,466,837	\$19,370,731
54904	LEASE			\$1,252,671	\$907,019
TOTAL PROPERTY SERVICES				\$45,794,768	\$45,832,632

**Boston Public Schools  
FY 2008 Budget Detail Comparison  
General Fund (GSP)**

EXPENSE CODE		POSITIONS (FTEs)^		ANNUAL BUDGET	
		FY 2007	FY 2008	FY 2007	FY 2008
52805	CONTROLLED CHOICE TRANSPORT			\$27,064,906	\$28,496,568
52806	PRIVATE/PAROCIAL			\$2,235,341	\$2,517,652
52807	YOUTH SPED			\$20,446,463	\$21,623,900
52808	OUT-CITY SPED			\$5,826,253	\$6,196,274
52809	PUBLIC TRANSPORT			\$2,195,700	\$3,443,193
52810	ATHLETICS TRANSPORT			\$964,460	\$1,010,526
52811	FIELD TRIP			\$188,058	\$184,559
55401	VEH LEASE/RENT/MAINT			\$2,909,583	\$4,457,809
52803	MILEAGE REIMBURSEMENT			\$285,152	\$298,071
52802	TRAVEL OUT OF TOWN			\$257,564	\$184,765
52812	COMMUNITY TRANSPORT			\$4,100	\$3,200
TOTAL TRANSPORTATION EXPENSES				\$62,377,580	\$68,416,517
55907 & 55602	INSTRUCTIONAL EQUIPMENT			\$590,449	\$292,750
55901/2	NON INSTRU EQUIPMENT			\$154,596	\$423,411
55903/5	COMPUTER EQUIPMENT			\$1,821,068	\$1,145,155
TOTAL EQUIPMENT AQUISITION				\$2,566,113	\$1,861,316
51601	UNEMPLOYMENT			\$2,790,294	\$2,762,067
51401	HEALTH & LIFE			\$67,477,725	\$73,466,336
51901	MEDICARE			\$5,632,980	\$6,404,164
51701	INJURY & WORKMANS COMP			\$3,649,139	\$2,918,257
54301	INJURY PAYMENTS			\$764,146	\$692,906
51501	PENSION/SEVER/ANNUITY			\$18,444,338	\$16,875,790
51402	BTU HEALTH & WELFARE			\$6,567,861	\$7,371,833
TOTAL EMPLOYEE BENEFITS				\$105,326,483	\$110,491,353
52907/08/35 & 53204	CONTRACTED SERVICES			\$13,480,773	\$14,186,900
52919	MEDICAL SERVICES			\$30,423	\$30,423
54903	INSURANCE			\$3,753,026	\$3,411,852
52301	CONTRACTED EDUCATION			\$15,714,142	\$16,718,407
52303	THERAPIES			\$3,534,790	\$3,583,755
52901	PRINTING/ADVERTISING			\$3,061,704	\$2,576,011
TOTAL PURCHASED SERVICES				\$39,574,858	\$40,507,348
53603	POSTAGE			\$526,951	\$505,935
56022	EXECUTION OF COURTS			\$161,000	\$161,000
56023	SETTLEMENTS/GRIEVANCES			\$238,800	\$238,800
54907	MISCELLANEOUS			\$814,726	\$822,004
TOTAL MISCELLANEOUS				\$1,741,477	\$1,727,739
TOTAL NON-SALARY EXPENSES		0.0	0.0	\$266,150,397	\$280,961,857
TOTAL		8,367.3	8,427.7	\$747,485,524	\$782,035,360

**Boston Public Schools**  
**FY 2007 & FY 2008 Account Code Budget Comparison**  
**(General Fund)**



**GENERAL FUND**

**BOULDER VALLEY  
SCHOOL DISTRICT**

### 3-Page Summary of Revenue, Expenditures, Reserves and Transfers:

#### BOULDER VALLEY SCHOOL DISTRICT RE-2 SUMMARY OF RESOURCES, EXPENDITURES, RESERVES AND TRANSFERS 2006-07 REVISED GENERAL OPERATING FUND

	2004-05 Audited Actual	2005-06 Unaudited Actual	2006-07 Adopted Budget	2006-07 Revised Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 13,117,998	\$ 17,552,007	\$ 15,566,658	\$ 21,080,802
Summer Salary Accrual	(16,978,199)	-	-	-
<b>BUDGET BASIS FUND BALANCE</b>	<b>\$ 30,096,197</b>	<b>\$ 17,552,007</b>	<b>\$ 15,566,658</b>	<b>\$ 21,080,802</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>				
<b>Total Unrestricted One Time Funds</b>	<b>\$ 4,331,963</b>	<b>\$ 5,817,301</b>	<b>\$ 2,939,606</b>	<b>\$ 7,294,029</b>
Restricted Carryover Funds	1,224,042	1,071,602	-	1,423,155
Stabilization Fund	14,477,106	-	-	-
Debt Service Reserve (COP's)	722,264	-	-	-
<b>Subtotal Restricted Beginning Balance</b>	<b>16,423,412</b>	<b>1,071,602</b>	<b>-</b>	<b>1,423,155</b>
Warehouse Reserve	472,973	414,800	414,800	389,834
Debt Service Reserve (COP's)	-	722,264	722,264	722,264
Contract Reserve	-	200,000	200,000	200,000
Dental Claim Reserve	-	-	344,468	106,000
Contingency Reserve	3,568,551	3,730,416	5,472,760	5,472,760
Emergency Reserve (TABOR)	5,299,298	5,595,624	5,472,760	5,472,760
<b>Subtotal Reserves</b>	<b>9,340,822</b>	<b>10,663,104</b>	<b>12,627,052</b>	<b>12,363,618</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 30,096,197</b>	<b>\$ 17,552,007</b>	<b>\$ 15,566,658</b>	<b>\$ 21,080,802</b>
Change in Warehouse Inventory	(58,173)	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 204,351,865</b>	<b>\$ 209,997,083</b>	<b>\$ 212,375,207</b>	<b>\$ 213,524,027</b>
<b>TOTAL RESOURCES</b>	<b>\$ 234,389,889</b>	<b>\$ 227,549,090</b>	<b>\$ 227,941,865</b>	<b>\$ 234,604,829</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 180,467,313</b>	<b>\$ 176,935,142</b>	<b>\$ 187,674,903</b>	<b>\$ 190,281,777</b>
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,528,651</b>	<b>\$ 17,093,004</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 19,227,511</b>	<b>\$ 29,533,146</b>	<b>\$ 26,038,754</b>	<b>\$ 27,230,048</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 199,694,824</b>	<b>\$ 206,468,288</b>	<b>\$ 227,242,308</b>	<b>\$ 234,604,829</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ 34,695,065</b>	<b>\$ 21,080,802</b>	<b>\$ 699,557</b>	<b>\$ -</b>
Summer Salary Accrual	\$ (17,143,058)	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 17,552,007	\$ 21,080,802	\$ 14,228,208	\$ 17,093,004

#### NOTES:

2006-07 Proposed Budget Contained One Time Expenditures, Transfers and Reserves of:

- 06-07 One Time Expenditures	\$ 1,751,712
- 06-07 Reserves on One Time Expenditures	105,103
- 06-07 One Time Transfer to Contract Reserve	970,866
- 06-07 One Time Transfers to/from Other Funds	(128,917)
	<b>\$ 2,698,764</b>

2006-07 Revised Budget Contains One Time Expenditures, Transfers and Reserves of:

- 05-06 Carryover (One Time Expenditure)	1,423,155
- 06-07 One Time Expenditures	2,113,231
- 06-07 Reserves on One Time Expenditures	212,183
- 06-07 One Time Transfer to Health Ins Reserve	4,100,000
- 06-07 One Time Transfer to Warehouse Reserve	14,807
- 06-07 One Time Transfer to Contract Reserve	264,000
- 06-07 One Time Transfers to/from Other Funds	710,615
	<b>8,837,991</b>



## 3-Page Summary of Revenue, Expenditures, Reserves and Transfers:

## GENERAL OPERATING FUND REVENUE DETAIL

REVENUE	2004-05 Audited Actual	2005-06 Unaudited Actual	2006-07 Adopted Budget	2006-07 Revised Budget
<b>Local Sources</b>				
Property Taxes - Current	\$ 102,206,826	\$ 103,168,886	\$ 105,219,778	\$ 103,534,589
Property Taxes - Election	32,152,158	32,415,053	32,374,030	32,374,030
Property Tax - Credits/Abatements	688,471	1,904,047	400,000	400,000
Property Taxes - Delinquent	139,537	179,277	200,000	200,000
Specific Ownership Taxes - Non-equalized	3,350,102	3,001,105	2,682,801	2,606,768
Specific Ownership Taxes - Equalized	7,904,261	7,886,745	8,281,082	8,281,082
Tuition	247,160	221,045	226,292	226,292
Interest	314,937	755,265	500,000	500,000
Food Service Full Cost	117,755	122,755	122,755	122,755
Rental of School Facilities	15,668	-	-	-
Sale of Property (non real estate)	23,122	10,172	20,000	20,000
Miscellaneous Revenue	314,994	428,096	50,000	50,000
Salary Reimbursement	117,841	121,230	30,000	30,000
Indirect Cost Reimbursement	388,474	374,328	300,000	300,000
<b>Subtotal Local Sources</b>	<b>\$ 147,981,306</b>	<b>\$ 150,588,004</b>	<b>\$ 150,406,738</b>	<b>\$ 148,645,516</b>
<b>State Sources</b>				
Finance Act	\$ 49,648,368	\$ 51,947,790	\$ 54,656,547	\$ 57,382,041
Vocational Education Reimbursement	863,334	745,959	750,000	750,000
Special Education Reimbursement	3,580,231	4,382,998	4,327,357	4,324,051
Transportation Reimbursement	1,817,823	1,812,163	1,812,137	1,999,991
ELPA Reimbursement	75,355	88,847	85,000	85,000
Talented and Gifted Reimbursement	194,093	241,162	191,678	191,678
CDE Audit Adjustments/Assessment	(19,788)	(27,919)	(100,000)	(100,000)
Medicaid Reimbursements	181,471	205,233	225,750	225,750
Other State Revenue	29,672	12,846	20,000	20,000
<b>Subtotal State Sources</b>	<b>\$ 56,370,559</b>	<b>\$ 59,409,079</b>	<b>\$ 61,968,469</b>	<b>\$ 64,878,511</b>
<b>TOTAL REVENUE</b>	<b>\$ 204,351,865</b>	<b>\$ 209,997,083</b>	<b>\$ 212,375,207</b>	<b>\$ 213,524,027</b>

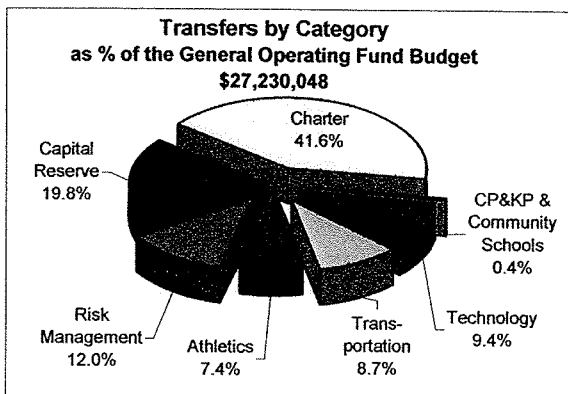
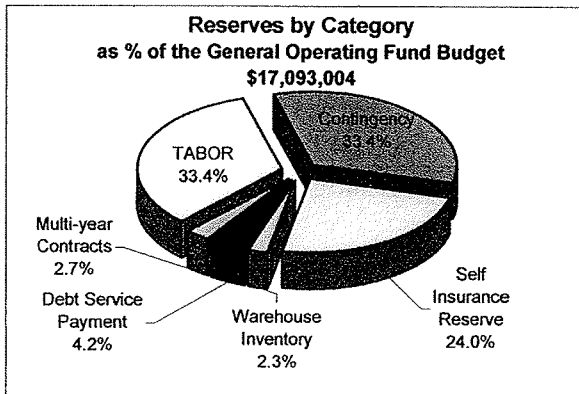
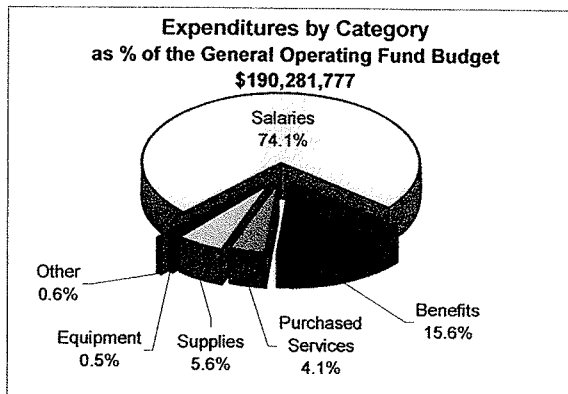
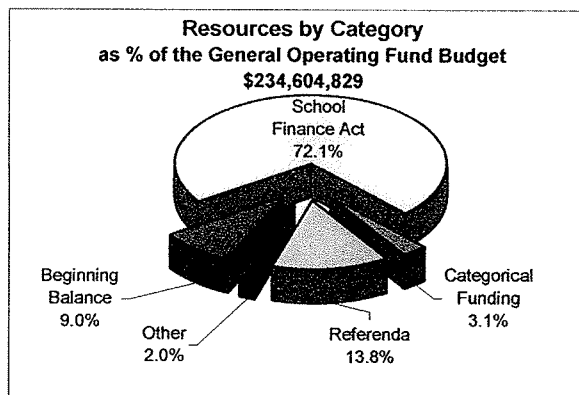
**3-Page Summary of Revenue, Expenditures, Reserves and Transfers:**
**GENERAL OPERATING FUND EXPENDITURES, RESERVES & TRANSFERS DETAIL**

	<b>2004-05 Audited Actual</b>	<b>2005-06 Unaudited Actual</b>	<b>2006-07 Adopted Budget</b>	<b>2006-07 Revised Budget</b>
<b>EXPENDITURES:</b>				
Administrators & Principals	\$ 9,721,168	\$ 9,620,284	\$ 9,890,818	\$ 9,971,070
Teachers	89,097,494	89,495,919	96,984,346	96,898,536
Psych/SocWkr/Occup & Physical Therapists	5,415,253	5,335,807	5,610,611	5,612,398
Professional Support Staff	1,706,096	1,855,750	1,965,633	2,025,103
Technical Support Staff	1,721,197	1,791,550	2,046,660	2,058,838
Tutors, Paraeducators & Aides	7,671,877	7,585,904	7,423,028	7,562,564
Office & Administrative Support Staff	7,354,920	7,121,616	7,461,559	7,435,898
Crafts/Trades Services	12,633,785	8,057,307	8,337,020	8,337,020
<b>Subtotal Salaries</b>	<b>\$ 135,321,790</b>	<b>\$ 130,864,137</b>	<b>\$ 139,719,675</b>	<b>\$ 139,901,427</b>
Employee Benefits	25,166,567	25,549,318	29,479,718	29,646,428
<b>Subtotal Personnel Expenditures</b>	<b>\$ 160,488,357</b>	<b>\$ 156,413,455</b>	<b>\$ 169,199,393</b>	<b>\$ 169,547,855</b>
Purchased Prof & Tech Services	2,323,514	2,715,502	2,136,750	2,771,974
Purchased Property Services	2,846,369	3,359,984	2,954,482	2,872,553
Other Purchased Services	2,213,386	2,352,745	2,206,861	2,224,941
Supplies	10,436,780	9,864,904	9,156,047	10,704,340
Property and Equipment	1,045,107	930,092	882,924	1,012,804
Other Uses of Funds	1,113,800	1,298,460	1,138,446	1,147,310
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 19,978,956</b>	<b>\$ 20,521,687</b>	<b>\$ 18,475,510</b>	<b>\$ 20,733,922</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 180,467,313</b>	<b>\$ 176,935,142</b>	<b>\$ 187,674,903</b>	<b>\$ 190,281,777</b>
<b>RESERVES:</b>				
Contingency Reserve	\$ -	\$ -	\$ 5,630,247	\$ 5,708,453
% of Expenditures	0.00%	0.00%	3.00%	3.00%
Emergency Reserve	-	-	5,630,247	5,708,453
% of Expenditures	0.00%	0.00%	3.00%	3.00%
Health Insurance Self Funding Reserve	-	-	-	4,100,000
Multi Year Contract Reserve	-	-	1,131,093	464,000
Warehouse Reserve	-	-	414,800	389,834
Debt Service Reserve (COP's)	-	-	722,264	722,264
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,528,651</b>	<b>\$ 17,093,004</b>
<b>TRANSFERS TO:</b>				
Risk Management Fund	\$ 3,441,926	\$ 3,243,572	\$ 3,354,963	\$ 3,262,242
Capital Reserve Fund	4,232,179	7,149,754	3,836,299	5,386,901
Charter Fund for Capital Reserve	172,928	231,105	269,840	272,123
Charter Fund	13,072,126	13,959,838	15,917,964	15,589,290
Colorado Preschool and Kindergarten Fund	405,725	702,877	726,856	878,238
Technology Fund	-	2,500,000	2,552,500	2,552,500
Transportation Fund	-	4,021,256	2,257,986	2,645,840
Dental Fund	-	-	344,468	-
Athletic Fund	1,592,451	1,625,968	1,943,417	1,943,417
<b>TRANSFERS FROM:</b>				
Community School Fund	(583,750)	(633,750)	(533,750)	(758,750)
Charter Fund for District Services Provided	(3,106,074)	(3,267,474)	(4,631,789)	(4,541,753)
<b>TOTAL TRANSFERS</b>	<b>\$ 19,227,511</b>	<b>\$ 29,533,146</b>	<b>\$ 26,038,754</b>	<b>\$ 27,230,048</b>
<b>TOTAL EXPEND/RESERVES/TRANSFERS</b>	<b>\$ 199,694,824</b>	<b>\$ 206,468,288</b>	<b>\$ 227,242,308</b>	<b>\$ 234,604,829</b>



## General Operating Fund – Highlights:

- 2006-07 Total Resources: \$234.6 million
  - \$8.7 million beginning fund balance available for one time uses
  - \$6,315 Per Pupil Revenue from the Colorado School Finance Act for 26,917.5 student FTE
  - \$900,000 additional dollars in the Special Education reimbursement and interest earnings
  - \$654,000 decline in non-equalized specific ownership tax collections
- 2006-07 Total Expenditures: \$190.3 million
  - \$7.7 million net increase for employee salaries and benefits
  - \$1.0 million additional funds for instructional program implementation and support
  - \$3.5 million for identified one time expenditures in accordance with Board policy DB
  - \$300,000 increase for natural gas, electricity and water/sewer
- 2006-07 Total Reserves: \$17.1 million
  - \$11.4 million for TABOR and contingency reserves – 6% of total expenditures
  - \$4.1 million reserve to establish a self-funded health insurance program
  - \$1.6 million for other required reserves
- 2006-07 Total Transfers: \$27.2 million
  - \$565,000 increase to Risk Management, Athletics, CPKP and Technology Funds for required per pupil funding, inflationary increases and one time adjustments
  - \$440,000 net transfer increase to charter schools for new students, state funding and purchased District services
  - \$1.4 million decrease to the Transportation Fund to recognize additional mill levy revenues
  - \$1.9 million net transfer decrease to Capital Reserve and Community Schools funds for required per pupil funding and one time adjustments



Note: Graph percentages may total more than 100% due to rounding.

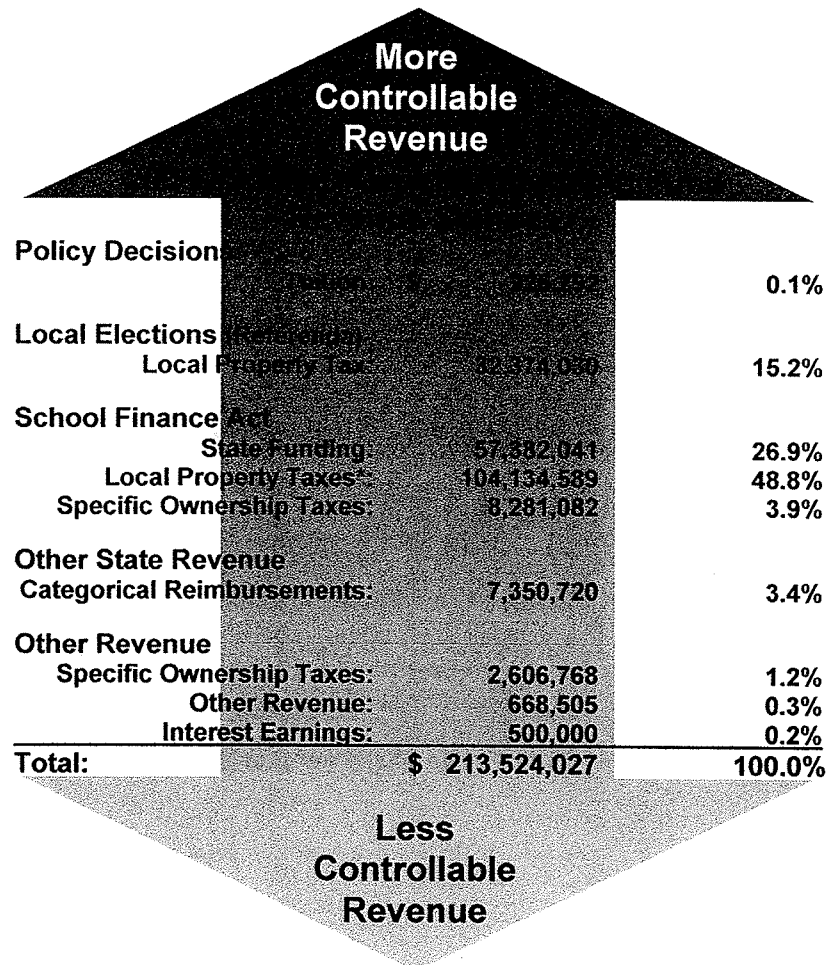
## General Operating Fund Revenue Components:

### Revenue Highlights

- The Board of Education can make policy decisions on what the District charges for its tuition and fees. This controllable revenue source comprises only 0.1 percent of total General Operating Fund revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents 15.2 percent of BVSD's 2006-07 budgeted revenue. The Board of Education can only recommend placing a referendum on the ballot.
- The Colorado Legislature determines BVSD's revenue from the School Finance Act. Boulder Valley voters have some control over who our state representatives are, and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 83.0 percent of BVSD's 2006-07 budgeted revenue. The Board of Education has no control over the School Finance Act.
- Other Revenue including Non-Equalized Specific Ownership Tax, Other Revenues and Interest Earnings make up the remaining 1.7 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of BVSD's control.

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

In the 2006-07 school year, the District projects the following revenue sources and amounts in the General Operating Fund:



\*includes abatements and delinquent local property taxes

**GENERAL FUND**

**WICHITA  
PUBLIC SCHOOLS**

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**General Fund**

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**Comparison of General Fund Expense Categories:**

<b>Expenditure Category</b>	<b>2005-06 BUDGET</b>	<b>% of Budget</b>	<b>2006-07 BUDGET</b>	<b>% of Budget</b>
Salaries & Benefits	\$187,270,491	94.1%	\$196,727,528	94.2%
Purchased/Contracted Services	2,365,067	1.2%	2,524,517	1.2%
Utilities	399,019	0.2%	470,883	0.2%
Transportation Services	200,965	0.1%	227,762	0.1%
Supplies & Materials	7,476,568	3.8%	7,559,316	3.6%
Property & Equipment	1,048,249	0.5%	1,195,960	0.6%
Other Expenditures	171,447	0.1%	164,363	0.1%
Total Expenditures	<u>\$198,931,806</u>	<u>100.0%</u>	<u>\$208,870,329</u>	<u>100.0%</u>
Cash Transfers to 4 Year Old Program	3,878,127		3,999,458	
Cash Transfers to State Intervention	26,641,183		44,129,674	
Cash Transfers to Special Education	41,458,300		42,375,131	
Cash Transfers to Capital Outlay	3,200,000		0	
Total	<u>\$274,109,416</u>		<u>\$299,374,592</u>	

## General Fund

### PERSONNEL DETAIL

POSITION TITLE	2003-04 FTE	**2004-05 FTE	***2005-06 FTE	2006-07 FTE
PERSONNEL				
Administration Non-Certified	18.30	19.30	6.20	5.00
Technical/Supervisory	81.90	81.40	24.75	25.50
Administrative Clerical	71.45	68.25	33.85	33.85
Principal	85.50	85.50	81.00	81.00
Assistant Principal*	61.70	65.70	68.50	67.50
Associate Principal*	5.00	0.00	0.00	0.00
Administration Certified****	14.54	14.54	23.16	28.36
Teacher^	2,252.79	2,232.03	2,015.01	1,832.33
Instructional Specialist Certified	18.60	17.90	8.50	13.20
Paraeducator^	137.78	114.67	55.08	61.69
Lunch Period Aide	22.06	19.62	37.40	41.07
Student Support Teacher	107.36	115.47	116.24	125.29
Instructional Clerical	238.00	251.48	241.91	253.04
Clerical Office Aide	10.40	9.90	13.02	14.40
Instructional Support Teacher^^	122.18	131.14	88.03	140.27
Instructional Specialist Non-Certified****	0.00	0.00	5.50	5.50
Operational Supervision	19.00	19.00	11.00	11.00
Custodian/Engineer	247.14	248.05	268.93	272.75
Custodial Aide	20.37	14.80	16.18	16.20
Supply & Distribution	22.00	22.00	0.00	0.00
Security	37.00	36.00	37.00	38.00
Operational Clerical	6.00	6.00	4.00	4.00
Maintenance Salaried	23.00	23.00	28.00	28.00
Maintenance Hourly	120.00	117.38	126.68	127.20
Maintenance Clerical	9.00	9.00	9.00	9.00
PERSONNEL TOTAL	3,751.07	3,722.13	3,318.94	3,234.15

\* Variance reflects movement of high schools "Associate Principals" to "Assistant Principals".

\*\* Decrease in FTE is due to the board recommended budget cuts to balance 2004-05 budget.

\*\*\* Starting 2005-06, Business and Operational Services, Transportation, and the Management Information Systems moved to the Supplemental General fund. At-Risk positions were moved to the State Intervention fund. The 4-Year-Old-Program positions were moved to the 4-Year-Old-Program fund.

\*\*\*\* Starting 2005-06, the district added an account to separate certified staff from non-certified staff. Increase represents positions formally reported as "Administration Non-Certified".

^ Decrease is a result of transferring 395 and 146 instructional positions to the State Intervention fund in 2005-06 and 2006-07, respectively, as required by law.

^^ The district added 43.5 Instructional Support Teachers to evaluate student assessment data and to assist classroom teachers on improved teaching strategies to improve student achievement.

### REVENUE SOURCES

#### Local Revenue

The primary local revenue for the General fund is a state-mandated 20 mill ad valorem tax. Ad valorem taxes are assessed on real and personal property. One mill represents one dollar for each thousand dollars of assessed valuation. Residential and Commercial real estate is assessed at 11.5 percent and 25 percent of market value, respectively. Beginning in 2001, all motor vehicles are exempted from General fund property taxes. Assessed valuations are up 5 percent for 2006-07 due to new construction and reappraisals of property. The average increase in assessed valuations over the past ten

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## General Fund

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### REVENUE SOURCES (CONT.)

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years has been 4.5 percent. However, all tax collections become deductions from state aid. Miscellaneous revenues reflect the cancellation of prior year encumbrances and result in a deduction from state aid in the subsequent year.

#### State Revenue

The primary sources of state revenue are sales taxes and income taxes. These revenues are distributed to districts on the basis of General fund budget authority minus local and federal revenues and beginning cash balance.

The General fund budget is calculated on the basis of \$4,316 per full-time equivalent student. Additional spending above the \$4,316 is allowed on a weighted basis for the following: large districts – 3 percent, vocational students – 50 percent, bilingual students – 39.5 percent, non-proficient at-risk students – 2.9 percent, students transported over 2.5 miles – 10 percent, and students qualifying for free lunches – 25.8 percent.

State aid for Special Education is based on three different factors. First, transportation costs are reimbursed at 80 percent. Second, the district receives a flat dollar amount per instructional staff. For 2006-07, each teacher is estimated to generate \$23,000 in state aid while full-time paraeducators generate \$9,200. Part-time teachers and paraeducators generate a prorated amount of state aid based on the number of hours spent teaching. Finally, Catastrophic aid, provided for students whose costs of education exceeds \$25,000, is 75 percent of the amount spent over \$25,000. Due to 2001 legislative changes, state Special Education aid is deposited directly into the General fund and then transferred to the Special Education fund.

The 2006-07 General fund budget has been based on the following estimates:

Total full-time equivalent K-12 students	44,456.2
4-Year-Old state grant	956.0
Low Enrollment and Correlation ( $45,417.1 \times 0.02145$ )	1,359.7
Vocational Students ( $1,347.8167 \times 0.5$ )	805.6
Bilingual Students ( $2,923.7167 \times 0.395$ )	1,084.2
Students transported over 2.5 miles ( $14,054 \times 0.098$ )	1,665.5
Special Education ( $32,580,039 / 4,257$ )	8,050.8
New Facilities Weighting ( $6,190.5 \times 0.25$ )	1,047.6
State Intervention Aid ( $26,247 \times 0.193$ )	9,561.8
Non-proficient At-Risk ( $5700.73 \times 0.029$ )	165.3
Total weighted students	69,152.7
X Allowance per student	\$ 4,316
General fund budget	\$ 298,463,053
Juvenile Detention Centers	\$ 911,539
Total General fund budget	\$ 299,374,592

These estimates represent a 12 percent increase in Four-Year-Olds and a 12 percent increase in Special Education aid. See the Budget At A Glance section for historical enrollment trends.

#### Federal Revenue

Under Impact aid, Section 8003, the district receives federal funds in lieu of property taxes for students or parents working or living on federal property.

#### Cash Balance

Any cash balance remaining in the General fund at the end of the year is due to canceled prior year purchase orders and becomes a deduction from the following year's state aid.

## General Fund

### REVENUE RECAP

Revenue Sources	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 BUDGET
<b>REVENUE SOURCES</b>				
<b>LOCAL</b>				
Prior year property tax levy**	\$12,848,387	\$496,597	\$304,012	\$371,843
Current year property tax levy	35,091,026	36,089,793	37,924,864	39,671,612
Ad Valorem delinquencies receivable	1,080,864	847,120	883,315	851,815
In lieu of taxes	5,106	7,565	3,630	8,346
Miscellaneous	284,477	377,922	461,401	0
<b>TOTAL LOCAL</b>	<b>\$49,309,860</b>	<b>\$37,818,997</b>	<b>\$39,577,222</b>	<b>\$40,903,616</b>
<b>STATE</b>				
State school aid*	\$135,182,972	\$145,826,587	\$166,882,852	\$157,220,008
Juvenile Detention Centers aid	780,326	764,874	810,344	911,539
Special Education aid	28,323,979	27,720,358	30,496,167	34,747,357
Bilingual education aid	2,357,589	2,258,696	0	4,679,407
Vocational education aid	2,587,437	2,603,276	5,341	3,476,970
State Intervention aid	9,844,856	10,139,216	3,429,439	41,268,729
4-year old aid	3,086,537	3,132,893	21,941,855	4,126,096
Transportation aid	5,664,317	5,819,996	3,643,992	7,188,298
New Facilities Aid	6,649,768	9,146,425	7,076,411	4,521,442
Mentoring Aide	0	0	199,000	0
<b>TOTAL STATE</b>	<b>\$194,477,781</b>	<b>\$207,412,321</b>	<b>\$234,485,401</b>	<b>\$258,139,846</b>
<b>TOTAL REVENUE SOURCES</b>	<b>\$243,787,641</b>	<b>\$245,231,318</b>	<b>\$274,062,623</b>	<b>\$299,043,462</b>
<b>BEGINNING UNENCUMBERED CASH</b>	<b>\$162,510</b>	<b>\$273,270</b>	<b>\$377,923</b>	<b>\$331,130</b>
<b>AVAILABLE FUNDING</b>	<b>\$243,950,151</b>	<b>\$245,504,588</b>	<b>\$274,440,546</b>	<b>\$299,374,592</b>
<b>FUND EXPENDITURES</b>	<b>243,676,881</b>	<b>245,126,665</b>	<b>274,109,416</b>	<b>299,374,592</b>
<b>ENDING UNENCUMBERED CASH*</b>	<b>\$273,270</b>	<b>\$377,923</b>	<b>\$331,130</b>	<b>\$0</b>
<b>MILL LEVY</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

\* For the past few years, the state was unable to distribute all the amounts listed by fiscal year ending June 30. The state aid amounts shown above include \$18.2 million, \$17.1 million, and \$19.4 million for the 2003-04, 2004-05, and 2006-07 years, respectively, which were not actually received until after year end. State statutes require the recording of these delinquent state aid payments in the budgeted year.

\*\* The state accelerated property tax collection dates in 2004, thus eliminating most of the prior year's property tax collections.

## General Fund

### EXPENDITURE RECAP BY PROGRAM

DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2005-06 BUDGET	2006-07 BUDGET
<b>GENERAL FUND EXPENDITURES</b>				
Elementary Instruction and Support****^	\$85,613,949	\$88,477,774	\$88,590,374	\$97,185,437
Middle School Instruction and Support^	37,383,833	38,190,763	38,614,602	38,932,510
High School Instruction and Support^	46,506,096	43,350,088	43,430,692	44,320,262
Student Support Services	891,812	983,588	963,983	1,024,639
Curriculum & Assessment Design Svc	3,360,302	5,296,985	3,972,803	4,759,996
Quality Improvement Services	1,294,379	1,469,493	1,655,201	1,767,941
Safety & Security Services	1,375,737	1,539,778	1,612,564	1,812,294
Facilities***	9,984,896	11,253,474	11,743,519	12,109,037
Business & Operational Services*	0	0	0	0
Human Resources***	2,130,750	1,866,223	1,619,036	1,753,662
Marketing & Communications	816,874	989,468	930,548	974,844
District Leadership	1,492,345	2,142,064	1,918,836	2,115,874
Transportation*	7,549,836	0	0	0
Management Information Services*	3,316,177	0	0	0
Negotiated Obligations**	6,801,912	1,055,799	3,879,648	2,113,833
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$208,518,898</b>	<b>\$196,615,497</b>	<b>\$198,931,806</b>	<b>\$208,870,329</b>
<b>TRANSFERS</b>				
Cash transfers to other funds	\$36,607,767	\$77,493,919	\$75,177,610	\$90,504,263
<b>TOTAL TRANSFERS</b>	<b>\$36,607,767</b>	<b>\$77,493,919</b>	<b>\$75,177,610</b>	<b>\$90,504,263</b>
<b>FUND TOTAL</b>	<b>\$245,126,665</b>	<b>\$274,109,416</b>	<b>\$274,109,416</b>	<b>\$299,374,592</b>

\* Starting in 2005-06, Business and Operational Services, Transportation, and the Management Information Systems moved to the Supplemental General fund.

\*\* Negotiated Obligations has been reduced due to the cost allocation of Early Retirement, Employee Assistance Program, and Group Life Insurance to each program.

\*\*\* Starting in 2005-06 Custodial subs were moved from Human Resources to the Facilities program.

\*\*\*\* Starting in 2005-06, the 4-Year-Old-program was moved to the new 4-Year-Old-Program fund.

^ Starting in 2005-06, state intervention programs (At-Risk) such as all-day kindergarten and alternative schools have been moved to the new State Intervention fund.

## General Fund

### EXPENDITURE RECAP BY ACCOUNT

DESCRIPTION	2004-05 ACTUAL	***2005-06 ACTUAL	***2005-06 BUDGET	2006-07 BUDGET
<b>GENERAL MANAGEMENT SALARIES</b>				
Administration Non-Certified***	\$1,674,974	\$453,231	\$550,238	\$515,426
Technical/Supervisory***	3,886,160	1,261,177	1,328,135	1,375,521
Administrative Clerical***	2,047,276	1,124,280	1,119,658	1,235,493
Administrative Clerical Sub	111,490	37,284	92,040	92,040
Indirect Reimbursement*	(7,548,917)	(1,343,691)	(1,323,691)	(1,372,780)
<b>TOTAL GENERAL MANAGEMENT</b>	<b>\$170,983</b>	<b>\$1,532,281</b>	<b>\$1,766,380</b>	<b>\$1,845,700</b>
<b>INSTRUCTIONAL SALARIES</b>				
Principal	\$5,951,086	\$5,990,115	\$5,924,738	\$6,380,150
Assistant Principal	3,976,350	4,374,651	4,450,276	4,637,529
Associate Principal**	46,096	0	0	0
Administration Certified^	902,189	1,922,786	2,001,778	2,715,925
Teacher^	84,205,458	77,895,192	79,796,411	82,148,455
Teacher Sub	3,375,442	3,615,783	4,492,180	4,444,073
Instructional Specialist Certified	775,967	200,470	384,557	749,470
Paraeducator^	1,734,744	955,225	1,199,369	1,429,296
Lunch Period Aide	453,468	507,151	458,898	868,014
Teacher Hourly^	172,948	114,305	72,150	86,273
Student Support Teacher	5,175,226	5,460,117	5,171,867	6,349,322
Instructional Clerical	6,558,876	6,989,144	6,535,440	7,638,266
Instructional Clerical Sub	296,276	186,545	214,578	214,578
Clerical Office Aide	225,197	250,776	249,763	301,363
Paraeducator Sub	292,642	175,315	362,570	380,848
Co-Op Student	66,262	15,081	22,028	26,599
Instructional Support Teacher^,<	5,020,286	4,290,096	3,894,008	7,067,223
Instructional Specialist Non-Certified****	0	523,720	248,831	278,680
<b>TOTAL INSTRUCTIONAL SALARIES</b>	<b>\$119,228,513</b>	<b>\$113,466,472</b>	<b>\$115,479,442</b>	<b>\$125,716,064</b>

\* Reflects General fund administrative personnel costs charged by other funds and grants as dictated by the state. Most of the indirect was moved to the Supplemental General fund in 2005-06.

\*\* As part of the 2004-05 recommended board cuts, the high school program will no longer have associate principals.

\*\*\* Starting in 2005-06, Business and Operational Services, Transportation, and the Management Information Systems moved to the Supplemental General fund. At-Risk positions were moved to the State Intervention fund. The 4-Year-Old-Program positions were moved to the 4-Year-Old-Program fund.

\*\*\*\* Starting in 2005-06, the district added accounts to separate certified staff from non-certified staff.

^ Starting in 2005-06, expenditures of At-Risk programs were moved to the new State Intervention fund.

< The district added 43.5 Instructional Support Teachers to evaluate student assessment data and to assist classroom teachers on improved teaching strategies to improve student achievement.

**General Fund**

**EXPENDITURE RECAP BY ACCOUNT (CONT.)**

<b>DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>***2005-06 ACTUAL</b>	<b>***2005-06 BUDGET</b>	<b>2006-07 BUDGET</b>
<b>OPERATIONAL SALARIES</b>				
Operational Supervision***	\$829,595	\$537,976	\$499,444	\$539,231
Custodian/Engineer	7,142,551	8,004,042	7,905,736	8,733,183
Custodial Aide	213,420	207,586	201,425	269,455
Supply & Distribution***	657,908	0	0	0
Security	1,350,075	1,495,560	1,427,423	1,642,626
Operational Clerical	153,999	140,682	123,464	143,316
Custodial Sub	572,603	401,858	570,964	570,964
<b>TOTAL OPERATIONAL SALARIES</b>	<b>\$10,920,151</b>	<b>\$10,787,704</b>	<b>\$10,728,456</b>	<b>\$11,898,775</b>
<b>MAINTENANCE SALARIES</b>				
Maintenance Salaried	\$897,003	\$1,079,336	\$1,595,972	\$1,527,484
Maintenance Hourly	4,565,350	4,697,957	5,164,746	5,660,020
Maintenance Clerical	312,001	304,011	285,444	301,905
<b>TOTAL MAINTENANCE SALARIES</b>	<b>\$5,774,354</b>	<b>\$6,081,304</b>	<b>\$7,046,162</b>	<b>\$7,489,409</b>
<b>EXTRA DUTY PAY</b>				
Supplemental	\$4,384,565	\$4,616,785	\$5,036,804	\$5,418,931
Addendum	216,454	228,363	291,197	357,865
Shift Differential	65,048	70,812	62,592	64,269
Hazard^^	0	0	30,000	30,000
Certificate & License	191,318	200,145	186,132	216,560
Severance	643,679	425,642	785,416	785,416
Planning Period	360,002	154,330	468,148	121,681
Sabbatical	95,902	41,077	161,000	37,897
Stipends^	266,600	375,912	291,082	292,453
<b>TOTAL EXTRA DUTY PAY</b>	<b>\$6,223,568</b>	<b>\$6,113,066</b>	<b>\$7,312,371</b>	<b>\$7,325,072</b>

\*\*\* Starting in 2005-06, Business and Operational Services, Transportation, and the Management Information Systems moved to the Supplemental General fund. At-Risk positions were moved to the State Intervention fund. The 4-Year-Old-Program positions were moved to the 4-Year-Old-Program fund.

^ Starting in 2005-06, expenditures of At-Risk programs were moved to the new State Intervention fund.

^^ Actual hazard costs are reflected on the respective salary line.

**General Fund**

**EXPENDITURE RECAP BY ACCOUNT (CONT.)**

<b>DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>***2005-06 ACTUAL</b>	<b>***2005-06 BUDGET</b>	<b>2006-07 BUDGET</b>
<b>EMPLOYEE BENEFITS</b>				
Longevity Pay <sup>****</sup>	\$0	\$0	\$3,326,005	\$0
Health Insurance	23,273,399	20,618,086	20,919,664	20,400,749
Group Life Insurance	143,255	235,834	248,479	242,549
Disability Insurance	380,339	601,144	579,745	618,639
Social Security	11,531,058	10,916,373	11,086,077	11,829,853
Unemployment Insurance	151,705	218,021	144,999	262,969
Workers Compensation	1,217,540	1,153,339	1,159,559	1,855,889
Supplemental Annuity	65,568	68,468	74,222	74,222
Employee Assistance Program	16,198	26,629	28,222	27,502
Early Retirement <sup>***</sup>	7,750,887	6,548,962	7,370,708	7,140,136
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$44,529,949</b>	<b>\$40,386,856</b>	<b>\$44,937,680</b>	<b>\$42,452,508</b>
<b>PURCHASED SERVICES</b>				
School Election	\$20,020	\$0	\$65,000	\$65,000
Instructional Services	3,388	0	31,497	42,497
Professional Services	577,788	830,594	897,969	921,690
Auditing	54,143	100,367	100,161	100,161
Attorney	217,579	445,000	265,532	265,522
Medical	27,088	27,635	76,357	75,357
Data Processing Services <sup>***</sup>	305,598	0	0	0
Statistical Services	6	9,953	6,000	6,250
Employee Recognition	12,743	16,356	12,000	15,000
Cleaning Services	28,018	36,463	43,120	43,470
Repair & Maintenance Services	535,885	185,880	238,543	257,873
Rental & Leasing Services	89,867	54,777	34,977	42,019
Postage	164,266	142,212	133,660	156,458
Advertising	13,701	28,544	21,900	25,760
Print, Bind & Reproduction	0	449,640	347,564	384,062
Tuition	0	84,481	0	0
Training - Certified	135,945	218,459	60,049	77,270
Training - Non-Certified	243,500	72,766	30,738	46,128
<b>TOTAL PURCHASED SERVICES</b>	<b>\$2,429,535</b>	<b>\$2,703,127</b>	<b>\$2,365,067</b>	<b>\$2,524,517</b>
<b>UTILITIES</b>				
Sanitation	\$350,562	\$322,522	\$334,918	\$376,818
Telephone/Electronic Communications	90,348	114,898	64,101	94,065
<b>TOTAL UTILITIES</b>	<b>\$440,910</b>	<b>\$437,420</b>	<b>\$399,019</b>	<b>\$470,883</b>

\*\*\* Starting in 2005-06, Business and Operational Services, Transportation, and the Management Information Systems moved to the Supplemental General fund. At-Risk positions were moved to the State Intervention fund. The 4-Year-Old-Program positions were moved to the 4-Year-Old-Program fund.

<sup>\*\*\*</sup> Increases are due to the rising cost of the early retirement plan.

<sup>\*\*\*\*</sup> Starting in 2004-05, actual longevity pay will be reflected in the respective salary accounts. As of 2006-07, budgeted amounts have been reflected in the salary accounts as well.

## General Fund

### EXPENDITURE RECAP BY ACCOUNT (CONT.)

DESCRIPTION	2004-05 ACTUAL	***2005-06 ACTUAL	***2005-06 BUDGET	2006-07 BUDGET
<b>TRANSPORTATION SERVICES</b>				
Student Transportation<<	\$6,277,139	\$137	\$0	\$0
Activity Trips	132,862	85,517	14,329	26,907
In-District Travel	164,918	177,506	186,636	200,855
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>\$6,574,919</b>	<b>\$263,160</b>	<b>\$200,965</b>	<b>\$227,762</b>
<b>SUPPLIES AND MATERIALS</b>				
Supplies^	\$4,655,377	\$5,246,453	\$5,438,312	\$5,334,303
Gas, Oil & Grease<<, <<<	1,048,315	303,216	266,677	286,677
Food	72,586	122,066	36,130	71,043
Books & Periodicals	386,626	796,998	359,973	448,072
Textbooks	1,298,976	3,251,347	941,325	941,325
Workbooks/Kits & Sets	72,386	75,105	69,886	74,638
Book Binding & Repair	1,856	875	14,098	16,822
Audio Visual	55,475	42,222	65,460	81,285
Software***	1,706,179	2,162,438	158,197	178,641
Inventory Clearing	412,321	0	0	0
Robes & Uniforms	107,358	79,139	80,000	80,000
Employee Uniforms	36,558	29,569	46,510	46,510
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$9,854,013</b>	<b>\$12,109,428</b>	<b>\$7,476,568</b>	<b>\$7,559,316</b>
<b>PROPERTY &amp; EQUIPMENT</b>				
Equipment	\$1,240,465	\$1,666,322	\$738,832	\$736,504
Computers	926,460	786,919	363,580	492,011
Printers	127,190	110,473	56,519	68,640
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$2,294,115</b>	<b>\$2,563,714</b>	<b>\$1,158,931</b>	<b>\$1,297,155</b>
<b>OTHER EXPENDITURES</b>				
Dues and Fees/Licenses & Permits	\$77,888	\$170,965	\$60,765	\$63,168
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$77,888</b>	<b>\$170,965</b>	<b>\$60,765</b>	<b>\$63,168</b>
<b>INTERFUND TRANSFERS</b>				
Reserve for				
Special Ed State Aid flow through<<<<	\$0	\$0	\$0	\$3,000,000
Cash Transfers to other funds	36,607,767	77,493,919	75,177,610	87,504,263
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$36,607,767</b>	<b>\$77,493,919</b>	<b>\$75,177,610</b>	<b>\$90,504,263</b>
<b>FUND TOTAL</b>	<b>\$245,126,665</b>	<b>\$274,109,416</b>	<b>\$274,109,416</b>	<b>\$299,374,592</b>

\*\*\* For 2005-06, Business and Operational Services, Transportation, and the Management Information Systems moved to the Supplemental General fund. At-Risk positions were moved to the State Intervention fund. The 4-Year-Old-Program positions were moved to the 4-Year-Old-Program fund.

^ For 2005-06, expenditures of At-Risk programs were moved to the new State Intervention fund.

<< Moved to the Supplemental General fund in 2005-06.

<<< Increase in 2004-05 was due to rising diesel fuel costs.

<<<< Budget Authority is determined by September 20<sup>th</sup> enrollment and Special Education staffing. Actual Special Education state aid is not known until June of 2007. This reserve provides budget authority in the event more state aid is available in June 2007.

**The fourteen (14) other funds within the San Diego Unified School District serve a variety of purposes. Those purposes are pretty much prescribed by California Law.**

**Other states divide the pie differently. In one state, Athletics is a program – or a subset of the General Fund. In another state it is a separate Fund, complete unto itself. It just depends on the state's history and its legislature.**

**Here we have given you three examples of what is called the Cafeteria Fund, the Nutrition Services Fund and the Food Service Fund.**

**While we can't *slice* the pie, please tell us how you think it should look.**

**Thank you.**

# ***Choose Your Favorite***

## **ALL OTHER FUNDS:**

- ☐ Boulder Valley School District
- ☐ Los Angeles Unified School District
- ☐ Wichita Public Schools

**Observations:**

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**ALL OTHER FUNDS**

**BOULDER VALLEY  
SCHOOL DISTRICT**

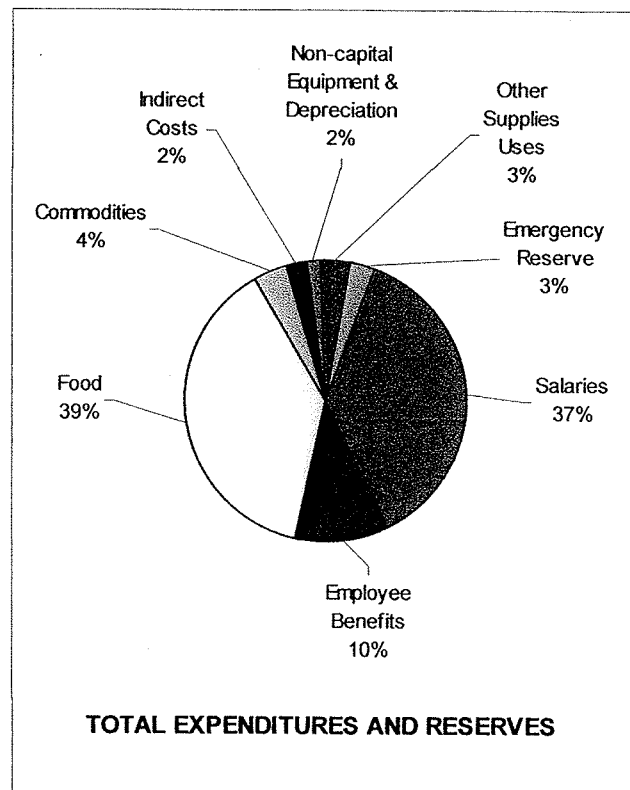
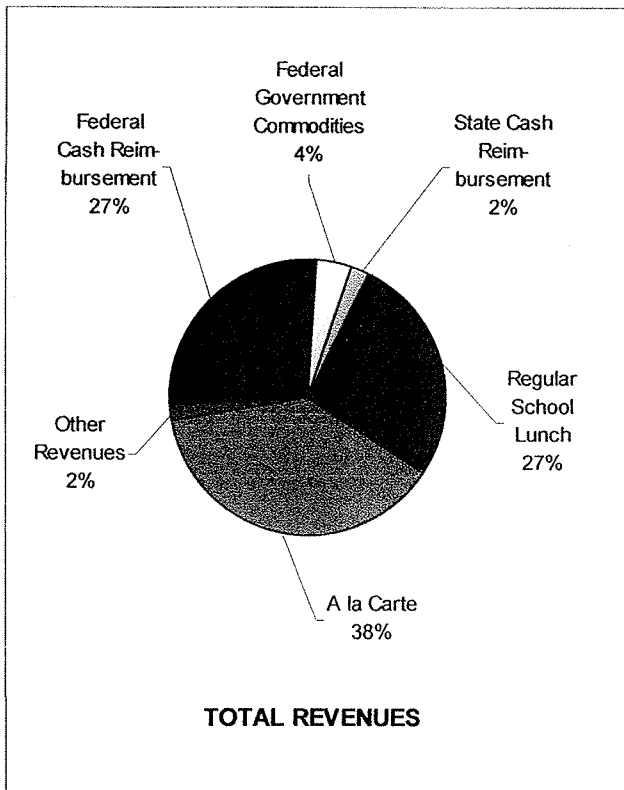
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Note: Some charts may total more than 100% due to rounding.

**2006-07 Food Service Fund**  
**\$5,604,439**

The Food Service Program serves approximately 13,100 meals including 5,500 a la carte meals per day in 22 preparation kitchens serving 47 schools, 4 Head Starts, and 1 catered site. The program is self-supporting and primarily dependent on food service revenue from 172 serving days. Meal prices for both breakfast and regular lunch in the 2006-07 School year have increased by \$.25 at the elementary and secondary level. The new point of sale cashier software will be tracking a la Carte revenue and Sandwich Line revenue collectively.



**Food Service Fund:**

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
BEGINNING BALANCE	\$ 822,678	\$ 803,639	\$ 672,170
CONTRIBUTED CAPITAL	295,298	249,763	209,607
REVENUE:			
Over/Under	\$ 34	\$ -	\$ 2
Milk	48,432	80,367	86,020
A la Carte	93,127	107,333	2,027,290
Regular School Lunch	1,396,006	1,383,388	1,434,876
Sandwich Line	1,740,442	1,705,355	-
Federal Cash Reimbursement	1,295,430	1,410,753	1,441,134
State Cash Reimbursement	54,408	53,732	50,000
Catering	10,651	7,968	5,100
Reduced Price Meals	18,764	18,921	18,344
Federal Government Commodities	183,862	204,659	216,248
Miscellaneous - Local	3,453	9,460	1,100
Building Rental	2,285	2,840	1,500
Breakfast Revenue	8,134	6,607	9,030
Headstart	48,936	48,803	51,558
TOTAL REVENUE	\$ 4,903,964	\$ 5,040,186	\$ 5,342,202
TOTAL RESOURCES	<u>\$ 6,021,940</u>	<u>\$ 6,093,588</u>	<u>\$ 6,223,979</u>
EXPENDITURES:			
Salaries	\$ 1,951,366	\$ 2,016,499	\$ 2,087,508
Employee Benefits	526,462	507,343	587,321
Purchased Services	27,617	58,001	42,976
Food	1,980,075	2,152,327	2,152,106
Commodities	137,992	142,005	216,248
Employee Benefits	112,848	112,688	113,803
Purchased Services	6,293	35,841	40,000
Equipment Depreciation	45,535	40,156	50,000
Indirect Costs	117,755	122,755	122,755
Other Objects and Uses	62,595	24,196	28,486
TOTAL EXPENDITURES	<u>\$ 4,968,538</u>	<u>\$ 5,211,811</u>	<u>\$ 5,441,203</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 163,236
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,968,538</u>	<u>\$ 5,211,811</u>	<u>\$ 5,604,439</u>
ENDING BALANCE	<u>\$ 803,639</u>	<u>\$ 672,170</u>	<u>\$ 459,933</u>
CONTRIBUTED CAPITAL	\$ 249,763	\$ 209,607	\$ 159,607

**ALL OTHER FUNDS**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**

# SUPERINTENDENT'S 2006-07 FINAL BUDGET

## Cafeteria Fund (030)

Cafeteria Fund provides all school nutrition programs in elementary and secondary schools.

### Regular Program

Amounts in \$millions		2002-03 Actual Amounts	2003-04 Actual Amounts	2004-05 Actual Amounts	2005-06 Jan 31 Budget	2005-06 Actual Amounts	2006-07 Authorized Amounts	2006-07 Estimated Amounts *
<b>Sources of Funds</b>								
Beginning Balance	Undesignated Beginning Balance	\$23.4	\$10.0	\$0.5	\$1.0	\$1.0	\$0.6	\$0.6
	Designated Beginning Balance	\$6.2	\$6.3	\$19.2	\$32.6	\$32.6	\$26.0	\$26.0
	Inventories etc.	\$9.9	\$8.0	\$8.0	\$7.6	\$7.6	\$32.6	\$32.6
<b>Total</b>	<b>Beginning Balance</b>	<b>\$39.5</b>	<b>\$24.3</b>	<b>\$27.7</b>	<b>\$41.2</b>	<b>\$41.2</b>	<b>\$59.2</b>	<b>\$59.2</b>
Revenue	Federal Revenues	\$189.2	\$204.1	\$226.6	\$229.2	\$216.7	\$223.4	\$223.4
	State Revenues	\$13.0	\$13.6	\$14.1	\$17.5	\$13.8	\$17.5	\$17.5
	Local Revenues	\$32.0	\$23.8	\$20.6	\$21.3	\$20.8	\$21.9	\$21.9
	Interfund Transfers In	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
	Other Financing Sources	\$0.0	\$0.0	\$0.0	\$0.0	\$11.1	\$0.0	\$0.0
	Local Miscellaneous	\$0.0	\$0.0	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0
<b>Total</b>	<b>Revenue</b>	<b>\$234.3</b>	<b>\$241.6</b>	<b>\$261.4</b>	<b>\$268.0</b>	<b>\$263.6</b>	<b>\$262.9</b>	<b>\$262.9</b>
<b>Total</b>	<b>Sources of Funds</b>	<b>\$273.8</b>	<b>\$265.9</b>	<b>\$289.1</b>	<b>\$309.2</b>	<b>\$304.9</b>	<b>\$322.0</b>	<b>\$322.0</b>
<b>Uses of Funds</b>								
Expenditure	Classified Salaries	\$99.7	\$91.4	\$88.6	\$89.6	\$86.2	\$93.0	\$86.7
	Employee Benefits	\$41.2	\$39.2	\$38.0	\$40.6	\$40.5	\$37.3	\$37.3
	Books & Supplies	\$96.5	\$96.8	\$112.4	\$95.9	\$109.9	\$140.7	\$115.8
	Other Operating Expense	\$8.4	\$8.0	\$7.6	\$8.7	\$9.1	\$11.3	\$9.5
	Capital Outlay	\$1.1	\$0.1	\$0.0	\$0.0	\$0.0	\$7.3	\$7.3
	Other Outgo	\$2.5	\$2.6	\$1.3	\$1.7	\$0.0	\$0.0	\$0.0
<b>Total</b>	<b>Expenditure</b>	<b>\$249.4</b>	<b>\$238.2</b>	<b>\$247.9</b>	<b>\$236.4</b>	<b>\$245.7</b>	<b>\$289.5</b>	<b>\$256.5</b>
Ending Balance	Undesignated Ending Balance	\$10.0	\$0.5	\$1.0	\$0.0	\$0.6	\$0.0	\$0.0
	Designated Ending Balance	\$6.3	\$19.2	\$32.6	\$19.2	\$26.0	\$0.0	\$0.0
	Inventories, Cash, Other	\$8.0	\$8.0	\$7.6	\$7.6	\$32.6	\$32.6	\$32.6
	Reserve for Anticipated Balances	\$0.0	\$0.0	\$0.0	\$46.0	\$0.0	\$0.0	\$33.0
<b>Total</b>	<b>Ending Balance</b>	<b>\$24.3</b>	<b>\$27.7</b>	<b>\$41.2</b>	<b>\$72.8</b>	<b>\$59.2</b>	<b>\$32.6</b>	<b>\$65.5</b>
<b>Total</b>	<b>Uses of Funds</b>	<b>\$273.8</b>	<b>\$265.9</b>	<b>\$289.1</b>	<b>\$309.2</b>	<b>\$304.9</b>	<b>\$322.0</b>	<b>\$322.0</b>

\* It is estimated that the 2006-07 Cafeteria Fund ending balance will increase from \$59.2 million in 2005-06 to \$65.5 million in 2006-07, an increase of \$6.3 million (10.6%). The projected increase is based upon trend analysis utilizing several past years' data, as well as a review of revenue sources and expenditure needs for the new fiscal year.

**ALL OTHER FUNDS**

**WICHITA  
PUBLIC SCHOOLS**

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## Nutrition Services Fund

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### FUNCTION STATEMENT

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The Nutrition Services program (formerly known as Food Services) supports student learning by succeeding at child nutrition. Nutrition Services provides breakfast and lunch to pre-kindergarten through grade twelve students, meals to children in the Summer Food Service program, and snacks to students in the After School Care Snack program. *Strategies 4, 5, and 9.*

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### OBJECTIVES

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1. Provide nutritious meals that meet the needs of students.
2. Utilize current technology to accurately and efficiently process applications for Child Nutrition Program Benefits so that benefits are available in a timely manner.
3. Increase participation in Child Nutrition programs, using advanced technology to accept meal payments.
4. Operate a comprehensive breakfast and lunch program without General fund subsidy.

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### MEASURES

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1. Nutrient analysis of school breakfasts and lunches.
2. Records of processed applications.
3. Meal participation records.
4. General fund subsidy.

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### PERFORMANCE INDICATORS

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Performance Indicators	Actual for 2004-2005	Estimate for 2005-2006	Target for 2006-2007
1. Breakfast and lunch menus meet the nutrient standards as determined by the USDA	95% of menus within target range	95% of menus within target range	100% of menus within target range
2. Percentage of Free/Reduced price meal applications received in Nutrition Services processed by first day of school	38.94%	50.00%	70.00%
3. Student meal participation district-wide compared to previous year	2.44% increase in participation	2.35% increase in participation	1.00% increase in participation
4. General fund subsidy	\$0	\$0	\$0

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### BUDGET HIGHLIGHTS

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The Nutrition Services fund is self-supporting and operates on a non-profit basis in accordance with state and federal guidelines. No local taxes are used to support this program. Increased student participation in the Nutrition Services program has had two effects, increased food expenditures and increased staff to accommodate the increased demand for services.

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## Nutrition Services Fund

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### PERSONNEL DETAIL

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POSITION TITLE	2003-04 FTE	2004-05 FTE	2005-06 FTE	2006-07 FTE
PERSONNEL				
Administration Non-Certified	1.00	1.00	1.00	1.00
Technical/Supervisory	8.00	7.00	7.00	7.00
Operational Supervision	31.80	32.39	33.50	33.50
Custodian/Engineer	8.00	8.00	8.00	8.00
Supply & Distribution	16.00	16.00	16.00	16.00
Operational Clerical	7.00	7.00	7.00	7.00
Cooks and Aides	167.70	172.70	171.59	171.59
Maintenance Hourly	1.00	1.00	1.00	1.00
PERSONNEL TOTAL	240.50	245.09	245.09	245.09

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### REVENUE SOURCES

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#### Local Revenue

The primary local Nutrition (Food) Services funding source is the cash collected from students for breakfast and lunch sales. There are miscellaneous revenues from adult food sales, outside contracts, and General fund food reimbursement for district sponsored workshops and meetings.

#### State Revenue

The School Food Assistance program is the district's only state revenue source. It provides some funding to the district for each lunch served.

#### Federal Revenue

Various federal programs provide funding for school meal programs. Under these programs, the federal government will reimburse the school district a fixed amount for student meals provided to students qualifying for free or reduced price meals. The federal guidelines establish the parameters for qualifying students and set the reimbursement rate.

Since the State of Kansas does not supplement the district by providing specific commodities, the district participates in a federal program that offers cash in lieu of commodities. Another federal program provides some funding for every student meal. This money is restricted in that it can only be used for nutritional education or for the acquisition of better quality food. An additional federal program provides funding for breakfast programs in schools where at least 50 percent of students qualify for free or reduced lunch.

Participation in these federal programs places some restrictions on the serving portions and types of food served. Suggested pricing guidelines are provided. Participation also subjects the Food Service programs to frequent audits.

#### Cash Balance

Kansas statutes permit the Nutrition Services fund to retain a year-end cash balance to be utilized as a future funding source.

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**Nutrition Services Fund**

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**REVENUE RECAP**

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<b>Revenue Sources</b>	<b>2003-04 ACTUAL</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 BUDGET</b>
<b>REVENUE SOURCES</b>				
<b>LOCAL</b>				
Investment income	\$0	\$0	\$163,930	\$0
Breakfast & lunch sales	3,874,761	3,479,330	3,684,387	4,341,278
Miscellaneous	84,979	364,540	619,232	180,567
<b>TOTAL LOCAL</b>	<b>\$3,959,740</b>	<b>\$3,843,870</b>	<b>\$4,467,549</b>	<b>\$4,521,845</b>
<b>STATE</b>				
School food assistance	\$214,766	\$232,294	\$245,512	\$229,634
<b>TOTAL STATE</b>	<b>\$214,766</b>	<b>\$232,294</b>	<b>\$245,512</b>	<b>\$229,634</b>
<b>FEDERAL</b>				
Child nutrition programs	\$10,935,368	\$11,941,874	\$12,479,533	\$12,573,313
<b>TOTAL FEDERAL</b>	<b>\$10,935,368</b>	<b>\$11,941,874</b>	<b>\$12,479,533</b>	<b>\$12,573,313</b>
<b>TOTAL REVENUE SOURCES</b>	<b>\$15,109,874</b>	<b>\$16,018,038</b>	<b>\$17,192,594</b>	<b>\$17,324,792</b>
<b>BEGINNING UNENCUMBERED CASH</b>	<b>\$5,349,236</b>	<b>\$4,826,008</b>	<b>\$4,388,190</b>	<b>\$3,162,649</b>
<b>AVAILABLE FUNDING</b>	<b>\$20,459,110</b>	<b>\$20,844,046</b>	<b>\$21,580,784</b>	<b>\$20,487,441</b>
<b>FUND EXPENDITURES</b>	<b>15,633,102</b>	<b>16,455,856</b>	<b>18,418,135</b>	<b>19,627,693</b>
<b>ENDING UNENCUMBERED CASH</b>	<b>\$4,826,008</b>	<b>\$4,388,190</b>	<b>\$3,162,649</b>	<b>\$859,748</b>

## Nutrition Services Fund

### EXPENDITURE RECAP

DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2005-06 BUDGET	2006-07 BUDGET
<b>GENERAL MANAGEMENT SALARIES</b>				
Administration Non-Certified	\$71,922	\$76,033	\$74,832	\$81,000
Technical/Supervisory	290,390	328,176	333,956	368,424
Indirect Administrative Costs*	854,103	1,034,412	961,549	1,030,631
<b>TOTAL GENERAL MANAGEMENT</b>	<b>\$1,216,415</b>	<b>\$1,438,621</b>	<b>\$1,370,337</b>	<b>\$1,480,055</b>
<b>OPERATIONAL SALARIES</b>				
Operational Supervision	\$747,716	\$834,278	\$849,694	\$968,653
Custodian/Engineer	134,073	109,832	142,152	158,480
Supply & Distribution	362,704	390,831	467,376	521,376
Operational Clerical	210,760	248,193	203,112	241,444
Operational Clerical Sub	0	2,473	0	0
Cooks and Aides	2,721,310	2,985,283	3,124,654	3,500,779
<b>TOTAL OPERATIONAL SALARIES</b>	<b>\$4,176,563</b>	<b>\$4,570,890</b>	<b>\$4,786,988</b>	<b>\$5,390,732</b>
<b>MAINTENANCE SALARIES</b>				
Maintenance Hourly	\$36,905	\$40,325	\$34,525	\$38,886
<b>TOTAL MAINTENANCE SALARIES</b>	<b>\$36,905</b>	<b>\$40,325</b>	<b>\$34,525</b>	<b>\$38,886</b>
<b>EXTRA DUTY PAY</b>				
Shift Differential	\$2,387	\$3,241	\$2,500	\$2,500
Certificate & License	4,267	5,130	5,000	5,458
Severance	1,426	24,651	41,776	41,776
Stipends	0	287	500	500
<b>TOTAL EXTRA DUTY PAY</b>	<b>\$8,080</b>	<b>\$33,309</b>	<b>\$49,776</b>	<b>\$50,234</b>

\* Reflects the program's share of district-wide costs of functions such as human resources, payroll, financial accounting, student accounting, purchasing, etc. The actual charges are based on a state-dictated formula.

## Nutrition Services Fund

### EXPENDITURE RECAP (CONT.)

DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2005-06 BUDGET	2006-07 BUDGET
<b>EMPLOYEE BENEFITS</b>				
Longevity Pay**	\$0	\$0	\$80,000	\$0
Health Insurance	844,050	875,160	930,240	918,000
Group Life Insurance	11,744	9,948	11,160	11,016
Disability Insurance	11,504	20,239	21,440	23,717
Social Security	351,965	386,667	403,926	453,590
Unemployment Insurance	4,603	5,608	5,280	10,080
Workers Compensation	36,808	40,478	42,241	71,151
Employee Assistance Program	1,362	1,153	1,292	1,275
Early Retirement	76,528	80,049	82,562	95,957
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$1,338,564</b>	<b>\$1,419,302</b>	<b>\$1,578,141</b>	<b>\$1,584,786</b>
<b>PURCHASED SERVICES</b>				
Professional Services	\$49,558	\$55,028	\$60,000	\$62,000
Auditing	0	0	500	500
Cleaning Services	2,660	825	9,000	5,000
Repair & Maintenance Services	6,339	13,337	15,000	15,000
Rental & Leasing Services	0	100	0	150
Postage	11,703	10,979	22,000	15,000
Advertising	471	429	350	350
Print, Bind & Reproduction	19,107	23,954	30,000	30,000
Training - Non-Certified	7,108	6,899	7,000	7,000
<b>TOTAL PURCHASED SERVICES</b>	<b>\$96,946</b>	<b>\$111,551</b>	<b>\$143,850</b>	<b>\$135,000</b>
<b>UTILITIES</b>				
Water & Sewer	\$5,615	\$6,006	\$6,000	\$6,000
Sanitation	2,723	0	20,000	20,000
Telephone/Electronic Communications	3,255	168	2,500	2,500
Heating Fuel	20,220	24,862	25,000	26,000
Electricity	35,781	37,253	40,000	40,000
<b>TOTAL UTILITIES</b>	<b>\$67,594</b>	<b>\$68,289</b>	<b>\$93,500</b>	<b>\$94,500</b>
<b>TRANSPORTATION SERVICES</b>				
In-District Travel	\$18,181	\$17,032	\$15,000	\$15,000
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>\$18,181</b>	<b>\$17,032</b>	<b>\$15,000</b>	<b>\$15,000</b>

\*\* Starting in 2004-05, actual longevity pay will be reflected in the respective salary accounts. As of 2006-07, budgeted amounts have been reflected in the salary accounts as well.

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**Nutrition Services Fund**

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**EXPENDITURE RECAP (CONT.)**

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DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2005-06 BUDGET	2006-07 BUDGET
<b>SUPPLIES AND MATERIALS</b>				
Supplies	\$536,162	\$482,532	\$731,722	\$650,000
Gas, Oil & Grease	30,360	34,779	35,000	35,000
Food/Inventory Clearing	8,532,471	10,056,927	8,500,000	9,502,500
Books & Periodicals	0	137	500	500
Software	64,275	64,811	65,000	70,000
Employee Uniforms	28,101	28,556	40,000	40,000
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$9,191,369</b>	<b>\$10,667,742</b>	<b>\$9,372,222</b>	<b>\$10,298,000</b>
<b>PROPERTY &amp; EQUIPMENT</b>				
Equipment	\$266,820	\$32,870	\$500,000	\$460,000
Computers	17,856	1,951	7,000	60,000
Printers	3,224	492	10,000	2,000
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$287,900</b>	<b>\$35,313</b>	<b>\$517,000</b>	<b>\$522,000</b>
<b>OTHER EXPENDITURES</b>				
Dues and Fees/Licenses & Permits	\$14,649	\$14,296	\$16,000	\$16,000
Refunds	2,690	1,465	2,000	2,000
Sales Tax	0	0	500	500
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$17,339</b>	<b>\$15,761</b>	<b>\$18,500</b>	<b>\$18,500</b>
<b>FUND TOTAL</b>	<b>\$16,455,856</b>	<b>\$18,418,135</b>	<b>\$17,979,839</b>	<b>\$19,627,693</b>

Several districts use a section of their budget to breakdown or analyze finances by division and department.

The Government Finance Officers Association recommends that these include organizational charts and a description of activities. This is a typical business model and one that is easily understood by much of the public. It also gives a much better sense of the entire organization.

We are sharing a few examples of these from various districts. However please be aware that we are only showing one division from each district, such as the Superintendent Division, followed by its subordinate departments. Naturally, in a real budget, *all* divisions and departments would be represented.

Thank you.

# ***Choose Your Favorite***

GFOA  
Recommended  
Feature

## **BUDGET ANALYSIS** **BY DIVISION AND DEPARTMENT:**

- ☐ Boston Public Schools
- ☐ Charlotte-Mecklenburg Schools
- ☐ San Francisco Unified School District
- ☐ Wichita Public Schools

**Observations:**

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**BUDGET ANALYSIS**  
**BY DIVISION AND DEPARTMENT**

**BOSTON**  
**PUBLIC SCHOOLS**

# General Administration

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## Budget Snapshot (General Fund)

	FY 2007	FY 2008
General Fund	\$19,851,257	\$26,071,727
% of Total General Fund	2.7%	3.3%
External	\$22,996,320	\$13,499,126
All Funds	\$42,847,577	\$39,570,853

The General Administration program category consists of those offices and initiatives that provide leadership, administrative support, strategic decision making, and oversight to the Boston Public Schools. A brief description of each of the areas included in the program budget for general administration follows.

### SCHOOL COMMITTEE

The School Committee is vested with the legal authority and responsibility for operating the Boston Public Schools. The School Committee's goals and objectives for public education in Boston remain as outlined in Focus on Children II, the plan for comprehensive education reform in the Boston Public Schools. The School Committee seeks to engage the public in substantive dialogue about the issues that affect the schools, and to effectively communicate the policy decisions of the Committee.

### OFFICE OF THE SUPERINTENDENT

The Superintendent is the Chief Executive Officer of the Boston Public Schools. The Office of the Superintendent is charged with carrying out the mission of the Boston Public Schools and implementing Focus on Children II. The Superintendent oversees the day to day operation of the Boston Public Schools and makes recommendation to the School Committee on matters of policy.

The Office of the Superintendent includes the following units: Superintendent, Deputy Superintendent for Family & Community Engagement, Equity, Communications, and Ombudsperson.

### HUMAN RESOURCES

The Human Resource Team strives to keep the Boston Public Schools staffed with competent and talented individuals at all levels of the organization. Human Resources currently includes several functions: Staffing and Recruitment, Licensure & Certification, Employee Relations, Evaluation, and Records Management. HR continues to reorganize and reinvent its structure to meet the significant recruitment and placement needs of the school district in the 21st century.

## **General Administration** (continued)

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### **FINANCE AND BUDGET**

The Finance and Budget Team includes the Chief Financial Officer, the Budget Office, Business Services, Federal & State Programs, and the Boston Educational Development Foundation (BEDF). The Budget Office provides budget-related information, technical assistance and reporting which support school-based fiscal decision-making, and facilitates the district's budget development process. The Business Services Unit provides the critical services of accounting, accounts payable, purchasing, payroll, and contracting. Since FY 2000, the Budget and Finance Team has taken a lead role in the implementation and ongoing utilization of two new financial systems (PeopleSoft and Hyperion Pillar) that improve the capacity of the Boston Public Schools to accurately develop, control and report financial information. These systems will ultimately facilitate more efficient and effective use of resources in the Boston Public Schools to support teaching and learning.

### **OPERATIONS**

Departments in the Operations area provide services supporting the operation of schools in carrying out their goal of improved teaching and learning. The Chief Operating Officer (COO) oversees and directs the day-to-day operational aspects of the school district. The offices of Athletics, Capital & Strategic Planning, Enrollment Services, Facilities Management, Fire, Safety & Emergency Management, Food & Nutrition Services, Human Resources, Instructional & Information Technology (OIIT), Labor Relations, Legal Advisor, School Safety, and Transportation report to the COO.

While Facilities Management, Transportation, and School Safety are organizationally within the Operations area, the funding for each of these functions is presented as a separate category in the program budget, and therefore is not included within the General Administration "program."

### **FUNDING**

The General Administration budget was increased from FY 2007 to \$26.1 million in FY 2008, and represents 3.3% of the total general fund.

**Boston Public Schools  
Program Based Budget  
General Administration  
FY 2006-FY 2008**

BUDGET	GENERAL FUND			EXTERNAL FUNDS			ALL FUNDS			FY 2007-08 INCREASE (DECREASE)	
	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	AMOUNT	PERCENT
SALARIES	9,660,658	11,515,952	17,433,298	1,262,132	9,104,776	1,897,926	10,922,790	20,620,728	19,331,224	(1,289,504)	-6.25%
RESERVE	654,389	117,098	1,479,329	0	0	24,398	654,389	117,098	1,503,727	1,386,629	1184.16%
INSTRUCTIONAL SUPPLIES	116,826	660,968	955,128	586,489	780,940	371,497	703,315	1,441,908	1,326,625	(115,283)	-8.00%
NON-INSTRUCTIONAL SUPPLIES	154,593	188,817	195,704	273	27,952	27,952	154,866	216,769	223,656	6,887	3.18%
PROPERTY SERVICES	0	995,884	27,650	22,743	21,878	9,900	22,743	1,017,762	37,550	(980,212)	-96.31%
TRANSPORTATION	422,450	352,316	319,368	33,694	42,437	0	456,144	394,753	319,368	(75,386)	-19.01%
EQUIPMENT	822,336	1,100,195	783,777	428,611	32,317	31,797	1,250,947	1,132,512	815,574	(316,938)	-27.99%
SERVICES	4,421,843	3,940,892	3,942,579	10,484,385	10,591,771	9,209,497	14,906,228	14,532,663	13,152,076	(1,380,587)	-9.50%
EMPLOYEE BENEFITS	6,625	9,991	5,091	0	0	0	6,625	9,991	5,091	(4,900)	0.00%
OTHER	955,812	969,144	929,803	873,133	2,394,249	1,926,159	1,828,945	3,363,393	2,855,962	(507,431)	-15.09%
TOTAL	17,215,532	19,851,257	26,071,727	13,691,460	22,996,320	13,499,126	30,906,992	42,847,577	39,570,853	(3,276,724)	-7.65%

PERSONNEL (FTE)	GENERAL FUND			EXTERNAL FUNDS			ALL FUNDS			FY 2007-08 INCREASE (DECREASE)	
	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	AMOUNT	PERCENT
TEACHERS	9.0	8.6	8.0	2.0	0.4	0.0	11.0	9.0	8.0	(1.0)	-11.11%
ADMINISTRATORS	84.5	99.5	98.5	7.3	19.0	19.0	91.8	118.5	117.5	(1.0)	-0.84%
SUPPORT	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	0.00%
AIDES/MONITORS	5.0	5.0	5.0	0.0	0.0	0.0	5.0	5.0	5.0	0.0	0.00%
CLERICAL	30.0	34.0	34.0	2.0	2.0	2.0	32.0	36.0	36.0	0.0	0.00%
OTHER/SAFETY/CUSTODIAL	46.0	46.0	46.0	4.0	4.0	4.0	50.0	50.0	50.0	0.0	0.00%
PART-TIME	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
TOTAL	174.5	193.1	192.5	15.3	25.4	25.0	189.8	218.5	217.5	(1.0)	-0.46%

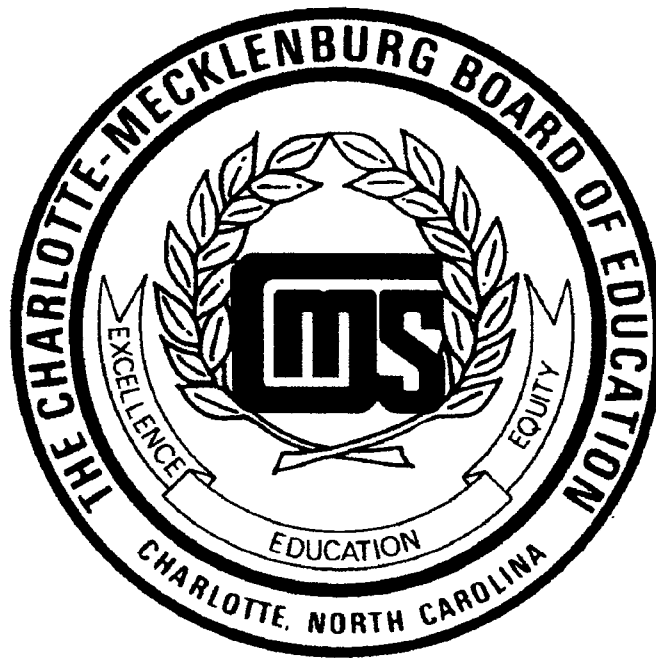
**BUDGET ANALYSIS**  
**BY DIVISION AND DEPARTMENT**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

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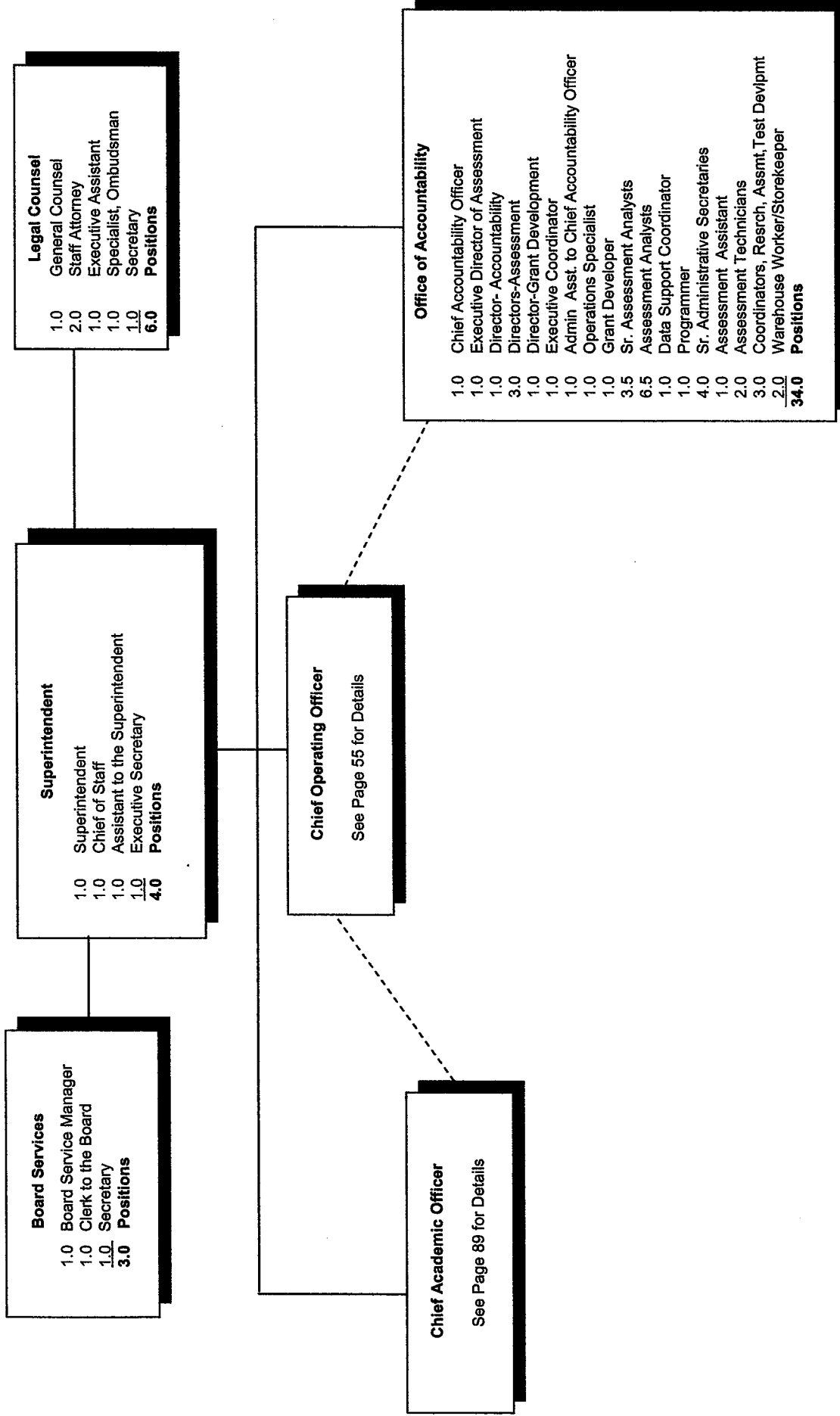
# SUPERINTENDENT DIVISION

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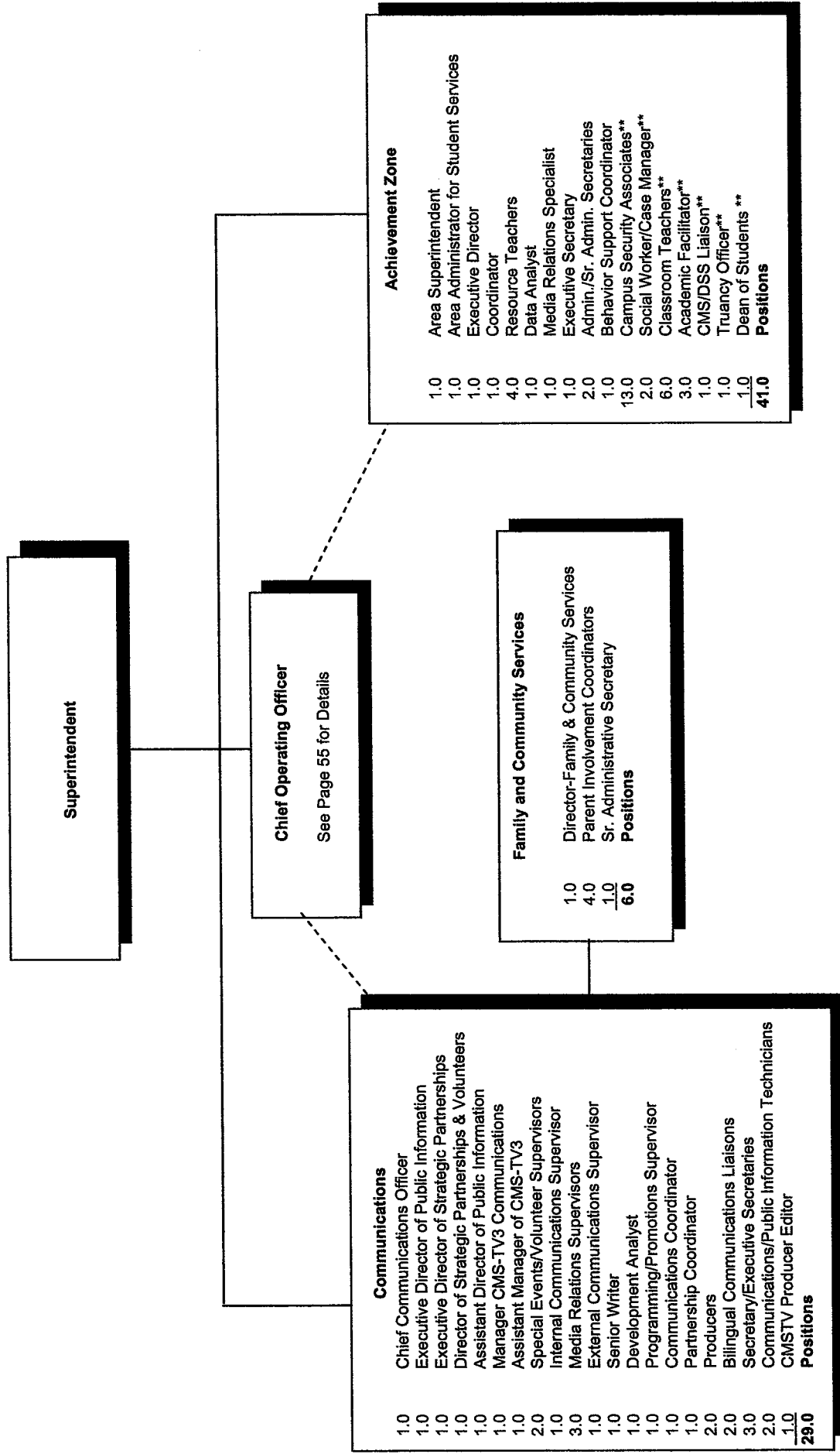


# Superintendent Division

## Page 1



# Superintendent Division Page 2



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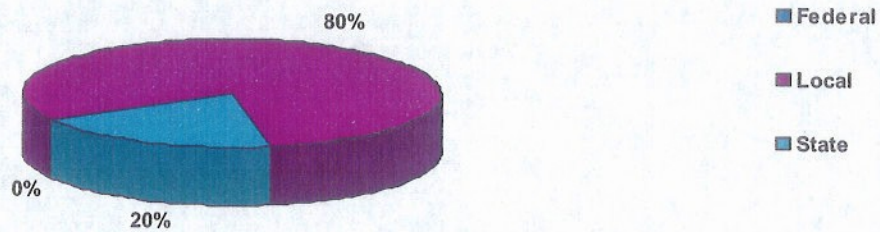
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**SUPERINTENDENT DIVISION**

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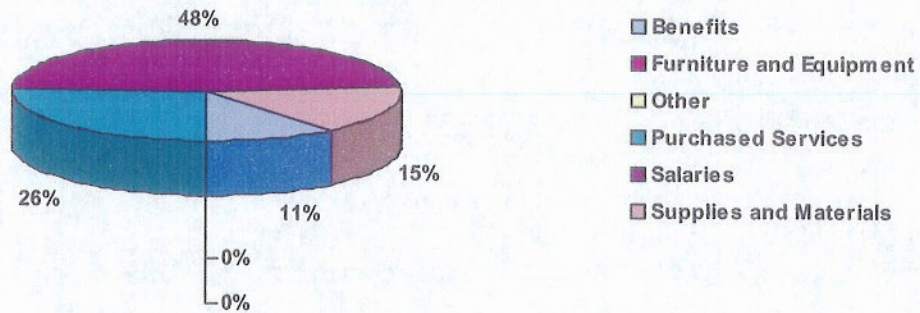
<b>Expenditures</b>	<b>FY 2007-08 Proposed Budget</b>	<b>FY 2006-07 Adopted Budget</b>	<b>FY 2005-06 Actual Expenditures</b>	<b>FY 2004-05 Actual Expenditures</b>
Salaries	\$ 7,563,538	\$ 5,471,830	\$ 4,418,969	\$ 4,080,070
Benefits	1,761,005	1,183,184	895,558	847,729
Purchased Services	4,010,383	4,087,967	2,777,615	2,867,674
Supplies and Materials	2,379,592	2,845,188	1,570,452	1,542,537
Furniture and Equipment	-	80,000	104,588	57,166
Other	-	-	-	-
	<u>\$ 15,714,518</u>	<u>\$ 13,668,169</u>	<u>\$ 9,767,182</u>	<u>\$ 9,395,176</u>

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**SUPERINTENDENT DIVISION**

### Sources



### Uses



# OFFICE OF THE SUPERINTENDENT OF SCHOOLS

**Description:** The Superintendent of Schools is the Chief Executive Officer of the Board of Education and is directly responsible to the Board. As Chief Executive Officer, the Superintendent is responsible for the day-to-day operations of the schools, with responsibility for implementing and executing all policies adopted by the Board and establishing and administering financial operations of the school system.

## BUDGET ACCOUNTABILITY:

Dr. Peter C. Gorman  
Superintendent

## SIGNIFICANT CHANGES: 2007-08 PROPOSED BUDGET VS. 2006-07 ADOPTED BUDGET

Description	Amount
<b>Salaries and Benefits</b>	
Salary and Benefit Increase	\$ 19,808
Redirected funds for vacant Coordinator position to Legal Dept. for Ombudsman position	(71,333)
Redirected Executive Secretary position to Strategic Partnership Office	(37,938)
<b>Purchased Services</b>	
Reduction of one-time funding for District Decentralization	(645,600)
<b>Supplies and Materials</b>	
Reduction of one-time funding for District Decentralization	(974,400)
<b>Furniture and Equipment</b>	
Reduction of one-time funding for District Decentralization	(80,000)

Note: Changes listed are not intended to agree exactly to variance between 2006-07 and 2007-08 Budgets.

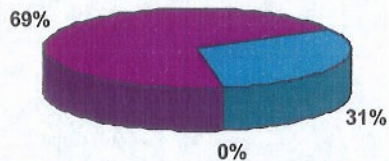
CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS**

Expenditures	FY 2007-08 Proposed Budget	FY 2006-07 Adopted Budget	FY 2005-06 Actual Expenditures	FY 2004-05 Actual Expenditures
Salaries	\$ 586,917	\$ 657,934	\$ 868,235	\$ 774,167
Benefits	134,725	153,171	161,589	214,320
Purchased Services	95,765	741,365	216,261	402,892
Supplies and Materials	53,873	1,035,126	142,485	81,424
Furniture and Equipment	-	80,000	-	-
Other	-	-	-	-
	<u>\$ 871,280</u>	<u>\$ 2,667,596</u>	<u>\$ 1,388,570</u>	<u>\$ 1,472,803</u>

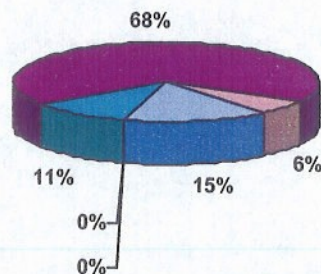
Note: For comparative purposes, the FY 2006-07 Adopted Budget and prior year actuals have been restated to reflect the new state chart of accounts structure which will be effective July 1, 2007.

**Sources:**



■ Federal  
■ Local  
■ State

**Uses:**



■ Benefits  
■ Other  
■ Salaries  
■ Furniture and Equipment  
■ Purchased Services  
■ Supplies and Materials

**BUDGET ANALYSIS**  
**BY DIVISION AND DEPARTMENT**

**SAN FRANCISCO**  
**UNIFIED SCHOOL DISTRICT**



FY 07-08 Proposed Budget for ORG:  
010 - SUPERINTENDENT'S OFFICE

The Superintendent serves in a dual role as the Chief Executive Officer of the San Francisco Unified School District and County Office of Education. The Superintendent brings leadership and vision to the educational programs and operations of the School System. The Superintendent serves as the Secretary of the Board of Education, which is the policy-making body of the San Francisco Unified School District.

	FTE:	Amount:
Fund: 01 - GENERAL FUND		
00000 - Unrestricted Resources		
1-Certificated Salaries	1.2	165,240
2-Classified Salaries	4.6	394,057
3-Benefits		225,084
4-Books & Supplies		57,500
5-Services & Operating Exp		182,647
00000 - Unrestricted Resources Sub-Total:	5.8	1,024,528
01 - GENERAL FUND Sub-Total:	5.80	1,024,528
Fund: 05 - COUNTY SCHOOL SER		
00000 - Unrestricted Resources		
1-Certificated Salaries	0.8	110,160
2-Classified Salaries	0.4	40,000
3-Benefits		50,232
00000 - Unrestricted Resources Sub-Total:	1.2	200,392
05 - COUNTY SCHOOL SER Sub-Total:	1.20	200,392
010 - SUPERINTENDENT'S OFFICE - Total:	7.000	\$1,224,920

**BUDGET ANALYSIS**  
**BY DIVISION AND DEPARTMENT**

**WICHITA**  
**PUBLIC SCHOOLS**

## District Leadership

### FUNCTION STATEMENT

The District Leadership program is comprised of Administration General, Board of Education, Superintendent, Chief Academic Officer, Assistant Superintendents of Elementary, Middle, and High Schools, Chief Operations Officer, and Governmental Relations. The function of these areas is to provide leadership, support, and resources to schools to support educational needs of each student, pre-kindergarten through adult. This program supports Strategy 10.

### OBJECTIVES

1. Students meet proficiency on Kansas State Reading Assessment.
2. Students meet proficiency on Kansas State Math Assessment.
3. Administration and Board review and revise strategic plan, as necessary.
4. Administration and Board review and revise Strategic Goal Targets, based on State Adequate Yearly Progress (AYP) Targets.

### MEASURES

1. Percent of students achieving proficiency in reading comprehension.
2. Percent of students achieving proficiency in math.
3. Strategic Plan reviewed and revised, as necessary.
4. Strategic Target Goals reviewed and revised, based on State AYP Targets.

### PERFORMANCE INDICATORS

Performance Indicators	Actual for 2004-2005	Estimate for 2005-2006	Target for 2006-2007
1. Kansas Reading Assessments, percentage meeting proficiency goal			Pending Fall 06 New Targets *
5th grade	70.2%	69.7%	71.7%
8th grade	67.0%	67.4%	71.7%
11th grade	56.1%	70.4%	73.7%
2. Kansas Math Assessments, percentage meeting proficiency goal			
4th grade	73.7%	68.5%	N/A
7th grade	55.6%	61.1%	N/A
10th grade	33.8%	47.4%	N/A
3. Strategic Plan updated	Yes	Yes	Yes
4. Strategic Target Goals updated	Yes	Yes	Yes

### BUDGET HIGHLIGHTS

The 2006-07 budget increase reflects negotiated salary increases. For 2005-06 budget increase reflects negotiated salary and benefit increases.

## District Leadership

### PERSONNEL DETAIL

POSITION TITLE	2003-04 FTE	*2004-05 FTE	2005-06 FTE	2006-07 FTE
PERSONNEL				
Administration Non-Certified**	7.00	7.00	2.00	2.00
Technical/Supervisory	3.00	2.50	3.50	3.50
Administrative Clerical	7.35	6.35	6.35	6.35
Administration Certified**	0.50	0.50	6.50	6.50
PERSONNEL TOTAL	17.85	16.35	18.35	18.35

\* 2004-05, the FTE's decreased due to budget cuts to balance negotiated salary increase.

\*\* Starting 2005-06, the district added an account to separate certified staff from non-certified staff.

### EXPENDITURE RECAP

DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2005-06 BUDGET	2006-07 BUDGET
GENERAL MANAGEMENT SALARIES				
Administration Non-Certified**	\$763,391	\$175,651	\$187,458	\$211,525
Technical/Supervisory	132,554	174,981	187,817	188,797
Administrative Clerical	218,007	224,535	210,039	231,769
Administrative Clerical Sub	8,697	11,552	0	0
TOTAL GENERAL MANAGEMENT	\$1,122,649	\$586,719	\$585,314	\$632,091
INSTRUCTIONAL SALARIES				
Administration Certified**	\$0	\$700,428	\$707,944	\$825,239
Teacher Sub	1,456	0	0	0
Instructional Clerical Sub	7,686	7,851	0	0
TOTAL INSTRUCTIONAL SALARIES	\$9,142	\$708,279	\$707,944	\$825,239
EXTRA DUTY PAY				
Supplemental	\$11,700	\$13,653	\$12,744	\$15,840
Addendum	6,000	8,250	0	0
Certificate & License	0	0	6,000	9,000
Stipends	5,054	1,015	0	0
TOTAL EXTRA DUTY PAY	\$22,754	\$22,918	\$18,744	\$24,840

\*\* Starting 2005-06, the district added an account to separate certified staff from non-certified staff.

## District Leadership

### EXPENDITURE RECAP (CONT.)

DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2005-06 BUDGET	2006-07 BUDGET
<b>EMPLOYEE BENEFITS</b>				
Longevity Pay***	\$0	\$0	\$13,429	\$0
Health Insurance	90,729	103,581	112,302	112,302
Group Life Insurance	744	1,651	1,813	1,813
Disability Insurance	2,936	5,315	5,302	5,929
Social Security	80,715	90,622	101,396	113,387
Unemployment Insurance	1,153	1,523	1,327	2,521
Workers Compensation	9,396	10,631	10,604	17,785
Employee Assistance Program	64	143	156	156
Early Retirement	25,159	98,936	101,130	109,228
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$210,896</b>	<b>\$312,402</b>	<b>\$347,459</b>	<b>\$363,121</b>
<b>PURCHASED SERVICES</b>				
School Election	\$20,020	\$0	\$65,000	\$65,000
Professional Services	68,241	18,937	12,602	12,500
Auditing	54,143	100,367	100,161	100,161
Attorney	217,579	445,000	265,532	265,522
Repair & Maintenance Services	1,375	0	0	0
Rental & Leasing Services	26,485	22,686	26,000	26,000
Postage & Advertising	97	1,353	0	0
Print, Bind & Reproduction	12,149	11,790	20,666	15,817
Tuition & Training - Certified	12,150	33,084	8,250	18,583
Training - Non-Certified	2,186	23,191	7,750	7,750
<b>TOTAL PURCHASED SERVICES</b>	<b>\$414,425</b>	<b>\$656,408</b>	<b>\$505,961</b>	<b>\$511,333</b>
<b>UTILITIES</b>				
Telephone/Electronic Communications	\$14,733	\$20,606	\$9,050	\$12,999
<b>TOTAL UTILITIES</b>	<b>\$14,733</b>	<b>\$20,606</b>	<b>\$9,050</b>	<b>\$12,999</b>
<b>TRANSPORTATION SERVICES</b>				
In-District Travel	\$82,549	\$102,251	\$75,867	\$89,086
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>\$82,549</b>	<b>\$102,251</b>	<b>\$75,867</b>	<b>\$89,086</b>
<b>SUPPLIES AND MATERIALS</b>				
Supplies	\$54,919	\$59,000	\$86,503	\$75,170
Food	6,956	17,214	0	4,046
Books & Periodicals & Audio Visual	3,591	5,824	5,459	5,159
Software	500	1,282	2,329	2,085
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>\$65,966</b>	<b>\$83,320</b>	<b>\$94,291</b>	<b>\$86,460</b>

\*\*\* Starting in 2004-05, actual longevity pay will be reflected in the respective salary accounts. As of 2006-07, budgeted amounts have been reflected in the salary accounts as well.

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**District Leadership**

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**EXPENDITURE RECAP (CONT.)**

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DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2005-06 BUDGET	2006-07 BUDGET
PROPERTY & EQUIPMENT				
Equipment	\$353	\$15,187	\$33,994	\$29,794
Computers	3,513	9,457	0	0
Printers	0	5,079	0	0
TOTAL PROPERTY & EQUIPMENT	\$3,866	\$29,723	\$33,994	\$29,794
OTHER EXPENDITURES				
Dues and Fees/Licenses & Permits	\$35,353	\$129,426	\$30,200	\$30,900
TOTAL OTHER EXPENDITURES	\$35,353	\$129,426	\$30,200	\$30,900
TRANSFERS				
Indirect Charges to Other Funds****	(\$489,988)	(\$509,988)	(\$489,988)	(\$489,989)
TOTAL TRANSFERS	(\$489,988)	(\$509,988)	(\$489,988)	(\$489,989)
PROGRAM TOTAL	\$1,492,345	\$2,142,064	\$1,918,836	\$2,115,874

\*\*\*\* Reflects personnel costs transferred to other funds and grants as dictated by the state.

**Many people – particularly parents -- find the budget of an individual school more illuminating than the budget of the district as a whole.**

**GFOA  
Recommended  
Feature**

**A few districts present a budget for each school in their proposed budget, which the GFOA endorses as an important addition. Please remember that the School Site Budgeting Committee is also working on a more understandable budget format for individual schools, which could be hyperlinked into the district budget when it is posted on the internet.**

**We have collected a few of these examples. Please let us know which format you prefer.**

**Thank you.**

# ***Choose Your Favorite***

## **BUDGET ANALYSIS** **SCHOOL BY SCHOOL:**

GFOA  
Recommended  
Feature

- ☐ Boston Public Schools
- ☐ Boulder Valley School District
- ☐ San Francisco Unified School District
- ☐ Sweetwater Union High School District

**Observations:**

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**BUDGET ANALYSIS**  
**SCHOOL BY SCHOOL**

**BOSTON**  
**PUBLIC SCHOOLS**



# School Budgets



# **FY 2008 School Budgets**

(As of March 21, 2007)

Level	RC #	School	FTE & Budget General Fund	FTE & Budget External	FTE & Budget All Funds
ELEM	101203	ADAMS	32.0 \$1,589,679	2.3 \$177,206	34.3 \$1,766,885
ELEM	101205	AGASSIZ	68.8 \$3,723,601	12.0 \$489,854	80.8 \$4,213,455
ELEM	101207	ALIGHIERI	10.5 \$679,185	3.6 \$80,943	14.1 \$760,128
ELEM	101209	ELLISON / PARKS EARLY LEARNING SCHOOL	53.1 \$1,934,032	2.4 \$115,392	55.5 \$2,049,424
ELEM	101217	BATES	28.6 \$1,461,614	3.6 \$186,827	32.2 \$1,648,441
ELEM	101219	BEETHOVEN	35.5 \$1,893,978	3.3 \$157,672	38.8 \$2,051,650
ELEM	101223	BLACKSTONE	75.4 \$3,879,867	8.5 \$461,149	83.9 \$4,341,016
ELEM	101224	MISSION HILL K-8	16.5 \$1,217,309	0.5 \$63,047	17.0 \$1,280,356
ELEM	101229	BRADLEY	27.2 \$1,539,845	5.2 \$130,878	32.4 \$1,670,723
ELEM	101239	CHANNING	28.7 \$1,604,992	5.0 \$167,029	33.7 \$1,772,021
ELEM	101247	CHITTICK	29.3 \$1,680,455	6.6 \$166,196	35.9 \$1,846,651
ELEM	101249	CLAP	16.5 \$980,727	3.8 \$92,553	20.3 \$1,073,280
ELEM	101251	CONDON	76.3 \$4,277,321	16.2 \$439,647	92.5 \$4,716,968
ELEM	101253	CONLEY	30.4 \$1,493,172	2.3 \$105,249	32.7 \$1,598,421
ELEM	101256	CURLEY K-8	110.1 \$6,177,938	18.5 \$626,099	128.6 \$6,804,037
ELEM	101257	DEVER	59.1 \$3,270,946	4.0 \$341,836	63.1 \$3,612,782
ELEM	101259	DICKERMAN	25.9 \$1,332,700	3.0 \$165,305	28.9 \$1,498,005
ELEM	101260	EAST ZONE ELC	40.0 \$1,445,578	1.0 \$65,483	41.0 \$1,511,061
ELEM	101261	ELIOT K-7	29.3 \$1,530,630	2.1 \$120,904	31.4 \$1,651,534
ELEM	101262	ELLIS	45.5 \$2,524,237	4.5 \$238,799	50.0 \$2,763,036
ELEM	101263	EMERSON	23.8 \$1,310,549	5.0 \$271,553	28.8 \$1,582,102
ELEM	101267	EVERETT	31.9 \$1,649,563	2.0 \$150,754	33.9 \$1,800,317
ELEM	101271	FARRAGUT	24.1 \$1,356,875	2.5 \$132,004	26.6 \$1,488,879
ELEM	101275	FIFIELD	29.7 \$1,552,805	3.4 \$193,346	33.1 \$1,746,151
ELEM	101279	GARDNER EXTENDED SERVICES	40.0 \$2,572,745	7.0 \$208,244	47.0 \$2,780,989
ELEM	101281	GARFIELD	24.7 \$1,330,478	5.4 \$183,848	30.1 \$1,514,326

# **FY 2008 School Budgets**

(As of March 21, 2007)

Level	RC #	School	FTE & Budget General Fund	FTE & Budget External	FTE & Budget All Funds
ELEM	101285	E. GREENWOOD	41.1 \$2,134,856	5.0 \$221,220	46.1 \$2,356,076
ELEM	101286	S. GREENWOOD K-8	55.5 \$2,994,534	3.0 \$218,354	58.5 \$3,212,888
ELEM	101288	GREW	24.3 \$1,283,687	3.0 \$150,555	27.3 \$1,434,242
ELEM	101290	GUILD	27.7 \$1,506,685	2.4 \$173,840	30.1 \$1,680,525
ELEM	101292	HALE	14.9 \$846,615	2.5 \$100,637	17.4 \$947,252
ELEM	101293	HALEY	26.6 \$1,580,126	7.1 \$169,091	33.7 \$1,749,217
ELEM	101295	HAMILTON	27.9 \$1,500,553	2.0 \$107,266	29.9 \$1,607,819
ELEM	101299	HENNIGAN	59.5 \$3,269,860	12.5 \$429,170	72.0 \$3,699,030
ELEM	101301	HERNANDEZ K-8	45.0 \$2,462,436	6.5 \$240,436	51.5 \$2,702,872
ELEM	101303	HIGGINSON	25.3 \$1,194,589	3.1 \$111,231	28.4 \$1,305,820
ELEM	101308	HOLLAND	82.6 \$4,429,267	14.0 \$511,995	96.6 \$4,941,262
ELEM	101309	HOLMES	33.3 \$1,699,584	1.6 \$118,763	34.9 \$1,818,347
ELEM	101310	HURLEY	42.0 \$2,138,524	1.5 \$162,774	43.5 \$2,301,298
ELEM	101316	JACKSON/MANN K-7	94.8 \$4,733,950	6.5 \$402,074	101.3 \$5,136,024
ELEM	101318	J. KENNEDY	41.6 \$2,164,304	5.3 \$237,801	46.9 \$2,402,105
ELEM	101320	P. KENNEDY	22.3 \$1,204,695	5.1 \$262,598	27.4 \$1,467,293
ELEM	101322	KENNY	29.7 \$1,610,696	3.9 \$195,658	33.6 \$1,806,354
ELEM	101324	HARVARD/KENT	62.2 \$3,399,343	17.0 \$561,765	79.2 \$3,961,108
ELEM	101326	KILMER K-6	35.6 \$1,954,199	3.0 \$59,511	38.6 \$2,013,710
ELEM	101328	LEE	63.2 \$2,872,046	9.0 \$245,872	72.2 \$3,117,918
ELEM	101329	LEE ACADEMY	37.0 \$1,638,298	0.0 \$89,784	37.0 \$1,728,082
ELEM	101335	LYNDON K-8	57.3 \$3,540,636	5.0 \$179,251	62.3 \$3,719,887
ELEM	101339	LYON K-8	35.2 \$2,086,622	1.1 \$45,906	36.3 \$2,132,528
ELEM	101342	MANNING	26.8 \$1,428,853	1.5 \$24,528	28.3 \$1,453,381
ELEM	101344	MARSHALL	80.4 \$4,352,710	15.1 \$599,305	95.5 \$4,952,015
ELEM	101346	MASON	26.0 \$1,622,287	6.0 \$123,869	32.0 \$1,746,156
ELEM	101348	MATHER	65.1 \$3,331,616	7.9 \$399,460	73.0 \$3,731,076

# **FY 2008 School Budgets**

(As of March 21, 2007)

Level	RC #	School	FTE & Budget General Fund	FTE & Budget External	FTE & Budget All Funds
ELEM	101350	MATTAHUNT	71.8 \$3,901,903	8.7 \$271,185	80.5 \$4,173,088
ELEM	101352	MCKAY K-8	67.3 \$3,676,538	10.5 \$436,077	77.8 \$4,112,615
ELEM	101355	EAST BOSTON EARLY EDUCATION CENTER	51.2 \$1,857,044	2.5 \$110,493	53.7 \$1,967,537
ELEM	101356	MENDELL	19.3 \$1,164,599	4.5 \$90,537	23.8 \$1,255,136
ELEM	101364	MOZART	21.2 \$1,041,115	2.9 \$71,308	24.1 \$1,112,423
ELEM	101366	MURPHY K-8	105.3 \$5,463,597	11.5 \$427,942	116.8 \$5,891,539
ELEM	101367	BALDWIN EARLY LEARNING CENTER	26.8 \$1,896,326	2.2 \$93,506	29.0 \$1,989,832
ELEM	101370	O'DONNELL	20.1 \$1,205,004	6.0 \$264,519	26.1 \$1,469,523
ELEM	101373	O'HEARN	38.0 \$1,995,542	2.0 \$109,096	40.0 \$2,104,638
ELEM	101376	OHRENBERGER	58.0 \$3,016,135	9.0 \$263,887	67.0 \$3,280,022
ELEM	101377	ORCHARD GARDENS K-8	96.0 \$4,910,035	21.0 \$478,933	117.0 \$5,388,968
ELEM	101382	OTIS	32.4 \$1,859,153	4.5 \$234,474	36.9 \$2,093,627
ELEM	101390	PERKINS	19.4 \$1,204,342	6.7 \$154,912	26.1 \$1,359,254
ELEM	101392	PERRY K-7	29.4 \$1,469,573	3.5 \$142,847	32.9 \$1,612,420
ELEM	101394	PHILBRICK	17.2 \$906,097	1.9 \$81,780	19.1 \$987,877
ELEM	101398	QUINCY	87.1 \$4,409,353	8.5 \$515,630	95.6 \$4,924,983
ELEM	101401	HAYNES EARLY EDUCATION CENTER	51.5 \$1,853,165	2.0 \$124,001	53.5 \$1,977,166
ELEM	101404	ROOSEVELT	21.1 \$1,280,649	5.6 \$128,145	26.7 \$1,408,794
ELEM	101406	RUSSELL	36.2 \$2,230,759	10.5 \$284,539	46.7 \$2,515,298
ELEM	101412	PAULINE SHAW	25.5 \$1,502,487	8.3 \$172,356	33.8 \$1,674,843
ELEM	101416	STONE	20.7 \$987,933	3.9 \$148,124	24.6 \$1,136,057
ELEM	101420	SUMNER	59.8 \$3,152,330	6.6 \$314,437	66.4 \$3,466,767
ELEM	101422	TAYLOR	49.6 \$2,641,947	9.4 \$469,107	59.0 \$3,111,054
ELEM	101426	TOBIN K-8	48.6 \$2,719,091	3.9 \$251,453	52.5 \$2,970,544
ELEM	101428	TROTTER	49.0 \$2,600,789	10.5 \$462,437	59.5 \$3,063,226
ELEM	101432	TYNAN	43.4 \$2,211,433	9.3 \$256,036	52.7 \$2,467,469
ELEM	101433	YOUNG ACHIEVERS SCIENCE & MATH K-8	37.0 \$2,657,352	4.0 \$159,390	41.0 \$2,816,742

# **FY 2008 School Budgets**

(As of March 21, 2007)

Level	RC #	School	FTE & Budget General Fund	FTE & Budget External	FTE & Budget All Funds
ELEM	101434	WARREN/PRESCOTT K-8	57.2 \$2,955,241	5.0 \$227,155	62.2 \$3,182,396
ELEM	101435	WEST ZONE EARLY LEARNING CENTER	34.7 \$1,288,745	0.0 \$35,848	34.7 \$1,324,593
ELEM	101436	WINSHIP	22.8 \$1,382,384	6.0 \$137,920	28.8 \$1,520,304
ELEM	101438	WINTHROP	33.9 \$1,827,654	4.1 \$178,693	38.0 \$2,006,347
MIDDLE	101504	UMANA/BARNES	73.0 \$4,301,693	13.0 \$908,865	86.0 \$5,210,558
MIDDLE	101510	CLEVELAND	31.5 \$1,813,677	4.1 \$75,392	35.6 \$1,889,069
MIDDLE	101511	FREDERICK	86.0 \$4,689,031	11.0 \$400,571	97.0 \$5,089,602
MIDDLE	101516	DEARBORN	47.7 \$2,963,577	6.3 \$253,588	54.0 \$3,217,165
MIDDLE	101519	EDISON	55.0 \$3,330,121	9.0 \$297,170	64.0 \$3,627,291
MIDDLE	101522	EDWARDS	43.6 \$2,544,239	9.0 \$589,761	52.6 \$3,134,000
MIDDLE	101525	GAVIN	65.0 \$3,503,483	7.0 \$275,449	72.0 \$3,778,932
MIDDLE	101527	THE HARBOR SCHOOL	35.2 \$2,315,809	4.7 \$133,713	39.9 \$2,449,522
MIDDLE	101531	IRVING	69.8 \$4,118,956	10.5 \$431,537	80.3 \$4,550,493
MIDDLE	101534	KING	39.0 \$2,300,930	5.0 \$192,540	44.0 \$2,493,470
MIDDLE	101537	LEWENBERG	47.6 \$2,884,045	7.2 \$382,827	54.8 \$3,266,872
MIDDLE	101540	LEWIS	33.2 \$2,027,013	7.0 \$308,924	40.2 \$2,335,937
MIDDLE	101548	MILDRED AVENUE	66.0 \$3,746,957	8.5 \$344,159	74.5 \$4,091,116
MIDDLE	101549	MCCORMACK	74.2 \$4,206,401	11.7 \$418,904	85.9 \$4,625,305
MIDDLE	101551	J. QUINCY UPPER	59.5 \$3,808,426	6.0 \$228,149	65.5 \$4,036,575
MIDDLE	101553	MIDDLE SCHOOL ACADEMY	12.5 \$799,106	2.0 \$78,140	14.5 \$877,246
MIDDLE	101555	ROGERS	65.0 \$3,716,194	4.0 \$336,834	69.0 \$4,053,028
MIDDLE	101570	TIMILTY	65.2 \$3,936,854	9.2 \$1,195,208	74.4 \$5,132,062
MIDDLE	101573	WILSON	48.8 \$2,958,670	7.0 \$285,836	55.8 \$3,244,506
HIGH	101603	COMMUNITY ACADEMY	19.0 \$1,217,439	1.0 \$10,283	20.0 \$1,227,722
HIGH	101604	COMMUNITY TRANSITION SCHOOL	5.5 \$400,154	0.0 \$-	5.5 \$400,154
HIGH	101605	ANOTHER COURSE TO COLLEGE	23.4 \$1,673,300	0.0 \$26,868	23.4 \$1,700,168

# **FY 2008 School Budgets**

(As of March 21, 2007)

Level	RC #	School	FTE & Budget General Fund	FTE & Budget External	FTE & Budget All Funds
HIGH	101607	BOSTON ARTS ACADEMY	69.0 \$3,335,357	3.7 \$156,199	72.7 \$3,491,556
HIGH	101609	BOSTON LEADERSHIP ACADEMY	47.9 \$2,975,179	5.7 \$115,493	53.6 \$3,090,672
HIGH	101612	BOSTON LATIN SCHOOL	142.9 \$9,803,546	14.0 \$175,889	156.9 \$9,979,435
HIGH	101615	BOSTON LATIN ACADEMY	108.2 \$7,097,986	12.0 \$290,893	120.2 \$7,388,879
HIGH	101618	O'BRYANT SCHOOL OF MATH & SCIENCE	92.2 \$5,966,593	1.5 \$190,336	93.7 \$6,156,929
HIGH	101624	BRIGHTON HIGH SCHOOL	110.0 \$7,264,784	13.0 \$526,692	123.0 \$7,791,476
HIGH	101627	BURKE HIGH SCHOOL	74.7 \$4,943,075	8.5 \$293,101	83.2 \$5,236,176
HIGH	101630	CHARLESTOWN HIGH SCHOOL	113.3 \$6,890,788	8.2 \$269,743	121.5 \$7,160,531
HIGH	101632	GREATER EGLESTON COMMUNITY HIGH SCHOOL	14.0 \$821,866	1.0 \$22,583	15.0 \$844,449
HIGH	101633	SNOWDEN INTERNATIONAL SCHOOL AT COPLEY	41.3 \$2,665,018	1.0 \$55,981	42.3 \$2,720,999
HIGH	101636	DORCHESTER EDUCATION COMPLEX (DEC)	1.0 \$84,488	5.0 \$60,523	6.0 \$145,011
HIGH	101634	DEC: ACADEMY OF PUBLIC SERVICE	28.1 \$1,755,756	1.0 \$75,398	29.1 \$1,831,154
HIGH	101635	DEC: NOONAN BUSINESS ACADEMY	34.6 \$2,244,311	1.0 \$123,827	35.6 \$2,368,138
HIGH	101638	BOSTON DAY & EVENING ACADEMY	41.8 \$2,698,216	1.0 \$4,500	42.8 \$2,702,716
HIGH	101641	EAST BOSTON HIGH SCHOOL	129.7 \$8,169,264	10.0 \$388,282	139.7 \$8,557,546
HIGH	101644	THE ENGLISH HIGH SCHOOL	113.3 \$8,233,198	8.0 \$237,651	121.3 \$8,470,849
HIGH	101646	FENWAY HIGH SCHOOL	35.2 \$2,167,161	1.0 \$27,481	36.2 \$2,194,642
HIGH	101648	HEALTH CAREERS ACADEMY	29.0 \$1,938,786	1.0 \$10,000	30.0 \$1,948,786
HIGH	101649	BOSTON INTERNATIONAL HIGH SCHOOL	20.0 \$1,239,198	1.2 \$28,626	21.2 \$1,267,824
HIGH	101650	BOSTON ADULT TECHNICAL ACADEMY	27.8 \$1,899,501	0.0 \$-	27.8 \$1,899,501
HIGH	101651	HYDE PARK EDUCATION COMPLEX (HPEC)	1.0 \$84,488	8.0 \$103,691	9.0 \$188,179
HIGH	101653	HPEC: THE ENGINEERING SCHOOL	44.5 \$2,521,214	\$- \$35,862	44.5 \$2,557,076
HIGH	101655	HPEC: SOCIAL JUSTICE ACADEMY	36.7 \$2,287,071	\$4 \$225,296	40.7 \$2,512,367
HIGH	101656	HPEC: COMMUNITY ACADEMY OF SCIENCE & HEALTH (CASH)	46.4 \$2,929,850	\$2 \$181,621	48.4 \$3,111,471
HIGH	101657	MADISON PARK TECHNICAL VOCATIONAL HIGH SCHOOL	30.2 \$2,270,671	31.0 \$648,913	61.2 \$2,919,584
HIGH	101659	MADISON PK/CRAFTS ACADEMY	43.0 \$2,688,394	1.0 \$98,940	44.0 \$2,787,334
HIGH	101660	MADISON PK/HEALTH ACADEMY	40.0 \$2,572,799	2.0 \$170,083	42.0 \$2,742,882

# **FY 2008 School Budgets**

(As of March 21, 2007)

Level	RC #	School	FTE & Budget General Fund	FTE & Budget External	FTE & Budget All Funds
HIGH	101661	MADISON PK/COMMERCE ACADEMY	46.0 \$2,863,775	2.0 \$145,727	48.0 \$3,009,502
HIGH	101662	MADISON PK/FRESHMAN ACADEMY	48.5 \$2,484,694	0.0 \$2,000	48.5 \$2,486,694
HIGH	101663	ROLAND HAYES SCHOOL OF MUSIC	8.0 \$536,571	0.0 \$-	8.0 \$536,571
HIGH	101664	NEW MISSION HIGH SCHOOL	30.1 \$1,907,074	3.0 \$76,565	33.1 \$1,983,639
HIGH	101669	SOUTH BOSTON EDUCATION COMPLEX (SBEC)	0.0 \$-	7.0 \$89,316	7.0 \$89,316
HIGH	101670	SBEC: ODYSSEY HIGH SCHOOL	35.8 \$2,168,503	0.0 \$37,181	35.8 \$2,205,684
HIGH	101671	SBEC: EXCEL HIGH SCHOOL	38.1 \$2,446,450	0.0 \$42,784	38.1 \$2,489,234
HIGH	101673	SBEC: MONUMENT HIGH SCHOOL	42.6 \$2,680,064	0.0 \$41,465	42.6 \$2,721,529
HIGH	101674	DORCHESTER EDUCATION COMPLEX: TECH BOSTON ACADEMY	36.6 \$2,608,216	0.0 \$31,258	36.6 \$2,639,474
HIGH	101675	WEST ROXBURY EDUCATION COMPLEX (WREC)	0.0 \$-	10.0 \$99,025	10.0 \$99,025
HIGH	101676	WREC: PARKWAY ACADEMY OF TECHNOLOGY & HEALTH	33.7 \$2,114,620	1.0 \$79,857	34.7 \$2,194,477
HIGH	101677	WREC: MEDIA COMMUNICATIONS TECHNOLOGY HIGH SCHOOL	38.4 \$2,399,523	0.0 \$43,955	38.4 \$2,443,478
HIGH	101679	WREC: URBAN SCIENCE ACADEMY	31.0 \$2,003,508	1.0 \$80,915	32.0 \$2,084,423
HIGH	101681	WREC: BROOK FARM BUSINESS & SERVICE CAREERS ACADEMY	38.2 \$2,286,135	0.0 \$32,057	38.2 \$2,318,192
SPECIAL	101064	HORACE MANN SCHOOL FOR THE DEAF & HARD OF HEARING	92.0 \$4,643,987	2.0 \$312,619	94.0 \$4,956,606
SPECIAL	101079	MCKINLEY SCHOOLS	168.6 \$8,142,519	14.5 \$1,166,828	183.1 \$9,309,347
SPECIAL	101091	COUNSELING & INTERVENTION CENTER	9.0 \$851,013	0.0 \$-	9.0 \$851,013
SPECIAL	101165	CARTER DEVELOPMENT CENER	16.4 \$818,064	6.0 \$267,210	22.4 \$1,085,274
		ALL SCHOOLS	6,683.8 \$381,255,401	785.3 \$30,396,829	7,469.1 \$411,652,230

**BUDGET ANALYSIS**  
**SCHOOL BY SCHOOL**

**BOULDER VALLEY  
SCHOOL DISTRICT**



**BOULDER VALLEY SCHOOL DISTRICT  
2006-07 GENERAL OPERATING FUND SCHOOL BUDGETS**

BEAR CREEK ELEMENTARY				BIRCH ELEMENTARY			
	Staff	Total Budget \$1,724,673 non-SRA	SRA		Staff	Total Budget \$2,104,282 non-SRA	SRA
Utilities:	-	\$ 55,000	\$ -		-	\$ 66,200	\$ -
Regular Education:	16.403	1,137,915	32,705		20.911	1,358,727	36,031
Special Education:	1.500	155,898	494		2.000	170,780	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		1.000	94,656	-
Extra Curricular Education:	-	4,642	-		-	4,998	-
Talented & Gifted:	-	6,088	-		-	7,145	-
Library Services:	0.920	67,257	365		1.000	71,573	111
School Administration:	2.900	178,131	937		3.125	190,107	-
Maintenance:	1.750	68,488	3,091		2.000	82,718	4,213
Health Room:	-	11,846	-		-	13,340	-
Curriculum/Staff Development:	-	1,126	690		-	1,126	2,446
Student Support Services:	-	-	-		-	-	111
<b>TOTALS:</b>	<b>23.473</b>	<b>\$ 1,686,391</b>	<b>\$ 38,282</b>		<b>30.036</b>	<b>\$ 2,061,370</b>	<b>\$ 42,912</b>

COLUMBINE ELEMENTARY				CREST VIEW ELEMENTARY			
	Staff	Total Budget \$2,911,187 non-SRA	SRA		Staff	Total Budget \$2,845,390 non-SRA	SRA
Utilities:	-	\$ 59,500	\$ -		-	\$ 60,500	\$ -
Regular Education:	24.657	1,711,784	41,408		25.773	1,891,785	40,998
Special Education:	2.000	188,995	-		2.000	227,089	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	5.000	366,558	-		2.750	195,813	-
Extra Curricular Education:	-	4,998	-		-	5,714	-
Talented & Gifted:	0.700	61,894	788		-	8,916	-
Library Services:	1.500	83,700	-		1.000	71,147	3,600
School Administration:	3.250	208,433	4,048		3.250	220,179	2,570
Maintenance:	2.250	93,075	6,785		2.375	97,352	4,116
Health Room:	-	13,340	-		-	13,457	-
Curriculum/Staff Development:	-	45,200	1,246		-	1,126	1,028
Student Support Services:	0.500	19,435	-		-	-	-
<b>TOTALS:</b>	<b>39.857</b>	<b>\$ 2,856,912</b>	<b>\$ 54,275</b>		<b>37.148</b>	<b>\$ 2,793,078</b>	<b>\$ 52,312</b>

DOUGLASS ELEMENTARY				SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,333,076 non-SRA	SRA		Staff	Total Budget \$2,237,463 non-SRA	SRA
Utilities:	-	\$ 72,500	\$ -		-	\$ 55,500	\$ -
Regular Education:	23.074	1,683,711	43,042		18.124	1,232,479	29,704
Special Education:	1.500	142,989	854		3.500	291,752	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		2.500	208,890	-
Extra Curricular Education:	-	5,358	-		-	4,286	-
Talented & Gifted:	-	8,432	-		-	4,887	2,027
Library Services:	1.000	74,543	-		1.311	51,259	-
School Administration:	3.250	194,961	2,802		3.000	202,460	4,206
Maintenance:	2.000	83,383	2,514		2.000	85,849	2,785
Health Room:	-	13,340	-		-	11,846	-
Curriculum/Staff Development:	-	1,126	3,521		-	43,484	524
Student Support Services:	-	-	-		0.133	5,389	136
<b>TOTALS:</b>	<b>30.824</b>	<b>\$ 2,280,343</b>	<b>\$ 52,733</b>		<b>30.568</b>	<b>\$ 2,198,081</b>	<b>\$ 39,382</b>

**BUDGET ANALYSIS**  
**SCHOOL BY SCHOOL**

**SAN FRANCISCO**  
**UNIFIED SCHOOL DISTRICT**



# FY 07-08 Proposed Budget for ORG: 546 - FRANCISCO MIDDLE

	FTE:	Amount:
Fund: 01 - GENERAL FUND		
00000 - Unrestricted Resources		
1-Certificated Salaries	28.7	1,720,402
2-Classified Salaries	2	76,386
3-Benefits		653,167
4-Books & Supplies		1,500
5-Services & Operating Exp		9,555
00000 - Unrestricted Resources Sub-Total:	30.7	2,461,010
31500 - IASA: Schoolwide Prgrams (SWP)		
1-Certificated Salaries	1.9	114,112
3-Benefits		41,372
4-Books & Supplies		1,000
5-Services & Operating Exp		1,016
31500 - IASA: Schoolwide Prgrams (SWP) Sub-Total:	1.9	157,500
67610 - ART, MUSIC & PE SUPPL & EQUIPM		
4-Books & Supplies		24,698
67610 - ART, MUSIC & PE SUPPL & EQUIPM Su		24,698
70910 - EIA-Limited English Proficienc		
1-Certificated Salaries	0.2	15,369
3-Benefits		5,172
4-Books & Supplies		24,334
70910 - EIA-Limited English Proficienc Sub-Total:	0.2	44,874
73950 - AB 825-SCH & LIBRY IMPROV BLCK		
1-Certificated Salaries		2,413
2-Classified Salaries	0.5	16,776
3-Benefits		5,880
4-Books & Supplies		9,143
73950 - AB 825-SCH & LIBRY IMPROV BLCK Su	0.5	34,212
73960 - DISCRETIONARY BLOCK GRANT-SCHL		
2-Classified Salaries	0.13	4,746
3-Benefits		1,841
5-Services & Operating Exp		4,748
73960 - DISCRETIONARY BLOCK GRANT-SCHL	0.13	11,335
73980 - INSTR MTL,LIB MTL & ED TECH GR		
4-Books & Supplies		7,997

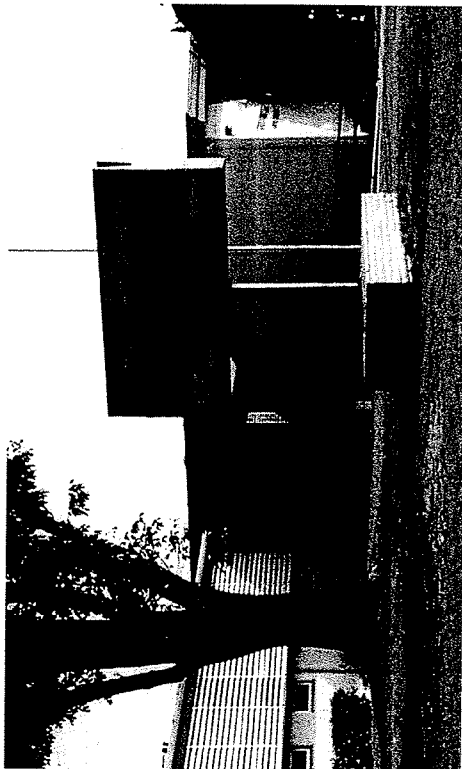
73980 - INSTR MTL,LIB MTL & ED TECH GR Su		7,997
90552 - DCYF-PROP H		
4-Books & Supplies		10,963
90552 - DCYF-PROP H Sub-Total:		10,963
01 - GENERAL FUND Sub-Total:	33.43	2,752,589
Fund: 05 - COUNTY SCHOOL SER		
65000 - Special Education		
1-Certificated Salaries	3	159,000
2-Classified Salaries	2.44	70,760
3-Benefits		95,274
4-Books & Supplies		2,563
65000 - Special Education Sub-Total:	5.44	327,597
05 - COUNTY SCHOOL SER Sub-Total:	5.44	327,597
<b>546 - FRANCISCO MIDDLE - Total:</b>	<b>38.870</b>	<b>\$3,080,186</b>

**BUDGET ANALYSIS**  
**SCHOOL BY SCHOOL**

**SWEETWATER**  
**UNION HIGH SCHOOL DISTRICT**

# Southwest Middle School

2710 Iris Avenue • San Diego • CA • 92154  
Steven Lizarraga, Principal  
Enrollment: 801



## Program Description and Objectives

The Professional Learning Community of Southwest Middle School works within a collaborative culture that includes staff, parents, students, and community members. Together, we create a caring and supportive learning environment that fosters both learning and success for our students. Using research-based, data driven instruction, we provide our students with a well-rounded and challenging standards-based curriculum that promotes academic growth for all SOM students. We continually assess the effectiveness of our program using multiple indicators of student achievement and use this information as a catalyst for continuous improvement. The mission of SOM is to nourish a rigorous academic culture where all students can effectively acquire the knowledge, skills, and abilities to be successful. The Southwest Middle School Professional Learning Community upholds the following tenets for student success:

- We embrace learning rather than teaching.
- We work collaboratively to help all students learn.
- We use common formative assessments and analyze student data to improve student learning.
- We assume individual responsibility for the learning success of all SOM students.

## Unrestricted General Fund Budget

Each junior high and middle school budget is first constructed to cover salaries and fringe benefits. Allocations for staffing are formula driven, i.e., one teacher is allocated for every 28 students. Sites are then allocated operational budgets for classroom and office supplies, materials, equipment, and miscellaneous operating costs. Junior high/middle schools receive a base allocation of \$6400 plus \$54.74 per student. Schools also receive allocations for substitutes and extra duty, desk replacement and intramurals. All operational budgets are based on prior year enrollment numbers and then adjusted on actual CBEDS enrollment for the current year.

\*CBEDS Day is a day in mid-October in which every school in the state counts the number of students enrolled and the level of staffing.

## Restricted General Fund Budget

Southwest Middle School is involved in several categorical programs. These are as follows:

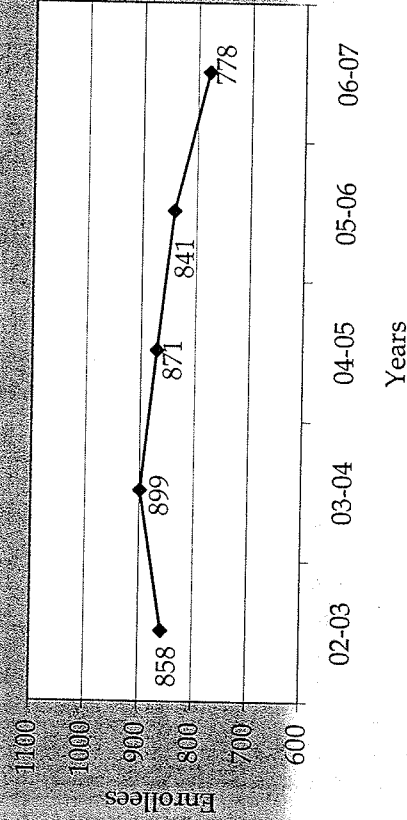
- Before & After School Program
- Economic Impact Aid-Limited English Proficient
- Gifted and Talented Education
- School Safety Grant (AB1113)
- Title I
- Discretionary Block Grant
- Title IV
- Instructional Materials
- High Priority Schools Grant
- Library Improvement Block Grant

# SOUTHWEST MIDDLE

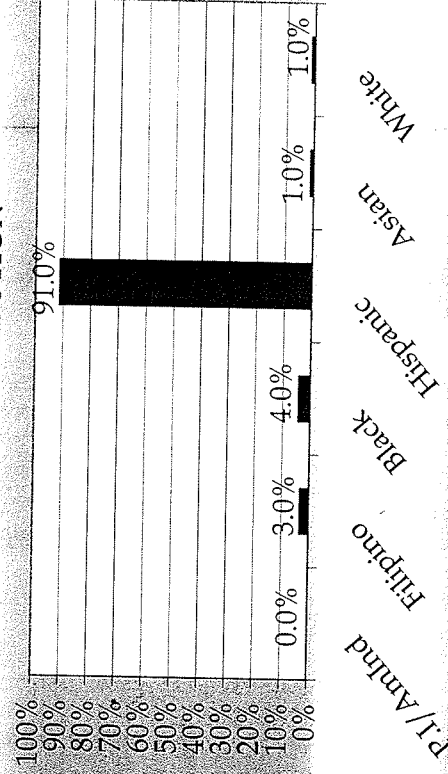
## 2007-2008 PROPOSED BUDGET SUMMARY

	2005-06 Actuals	2006-07 Proj. Expenditures	2007-08 Budget
Certificated Salaries	\$2,580,894	\$2,828,521	\$2,838,515
Classified Salaries	475,050	528,308	535,378
Employee Benefits	753,651	834,102	732,730
Books & Supplies	45,359	36,261	37,227
Services & Operating Expenses	10,638	9,262	13,903
Capitalized Expenditures	0	0	0
Other Outgo	0	0	0
<b>Total Site Budget</b>	<b>\$3,865,592</b>	<b>\$4,236,454</b>	<b>\$4,157,753</b>

### CBEDS ENROLLMENT



### ETHNIC DISTRIBUTION



**During the Audit and Finance Committee meeting a lively discussion took place regarding charter schools and the district's budgetary control – or lack thereof – in California law.**

**As school districts across the country struggle with this issue, two have at least provided “place-holders” within their budget. Los Angeles goes to some length to describe the financial relationship, again under California law.**

**These three examples are provided here for your review and thoughtful consideration.**

**Please share your observations about the implications for San Diego Unified's concept budget book.**

**Thank you.**

# ***Choose Your Favorite***

## **CHARTER SCHOOLS:**

- O Charlotte-Mecklenburg Schools**
- O Boulder Valley School District**
- O Los Angeles Unified School District**

**Observations:**

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# **CHARTER SCHOOLS**

**BOULDER VALLEY  
SCHOOL DISTRICT**

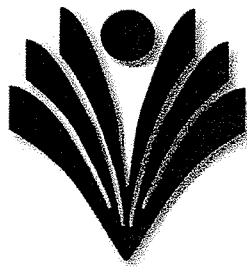
**2006-07 Charter School Component Units**  
**\$19,403,604**

The Charter Schools funding is based on contract agreements between the school and BVSD. Budgeted beginning fund balances for the Charter School Fund was calculated on a GAAP Basis (Generally Accepted Accounting Principles) beginning in 2005-06. Enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount. Justice High School will begin its inaugural year in 2006-07.

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>BEGINNING BALANCE:</b>			
GAAP Basis Beginning Fund Balance	\$ 2,526,492	\$ 2,389,807	\$ 3,065,635
Summer Salary Accrual	556,302	-	-
Budget Basis Beginning Fund Balance	3,082,794	2,389,807	3,065,635
<b>REVENUE:</b>			
Transfer from General Fund:	\$ 13,072,126	\$ 13,959,838	\$ 15,589,290
Capital Reserve Allocation:	172,928	231,105	272,123
Fundraising Revenue:	87,090	614,881	125,000
Athletic Fees:	-	-	6,300
CDE Capital Construction:	285,311	188,815	345,256
<b>TOTAL REVENUE</b>	<b>\$ 13,617,455</b>	<b>\$ 14,994,639</b>	<b>\$ 16,337,969</b>
<b>TOTAL RESOURCES</b>	<b>\$ 16,700,249</b>	<b>\$ 17,384,446</b>	<b>\$ 19,403,604</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,648,066</b>	<b>\$ 11,051,337</b>	<b>\$ 14,439,037</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 3,106,074</b>	<b>\$ 3,267,474</b>	<b>\$ 4,541,753</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 422,814</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 13,754,140</b>	<b>\$ 14,318,811</b>	<b>\$ 19,403,604</b>
<b>ENDING BALANCE</b>			
Budget Basis Ending Fund Balance	\$ 2,946,109	\$ 3,065,635	\$ -
Summer Salary Accrual	556,302	-	-
GAAP Basis Ending Fund Balance	\$ 2,389,807	\$ 3,065,635	\$ -

Previous funded enrollments and the projected funded enrollments for 2006-07 are:

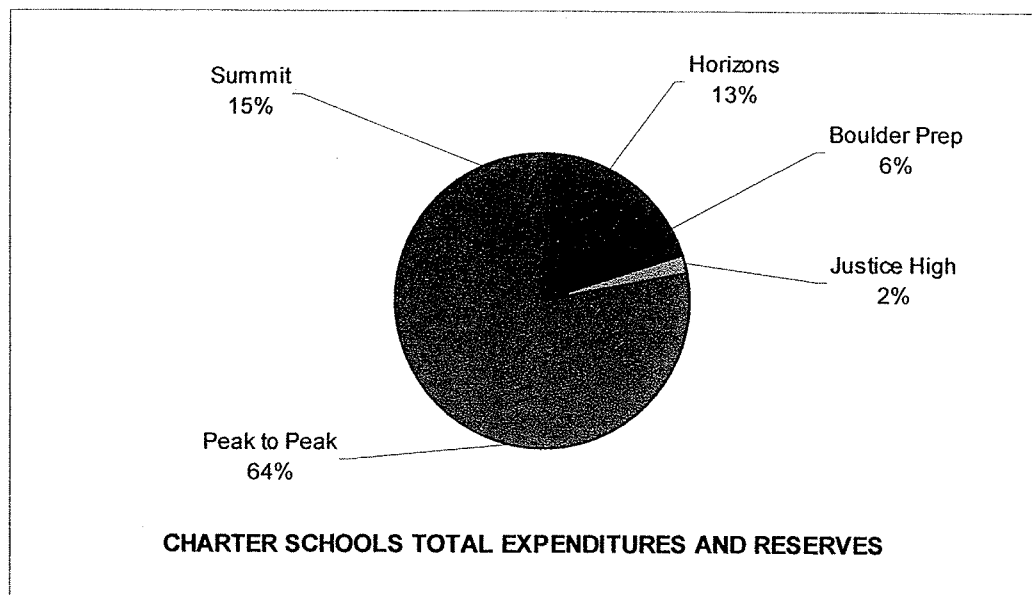
	Funded 2004-05	Funded 2005-06	Revised 2006-07
<b>PROJECTED ENROLLMENT:</b>			
Summit Middle School:	300.0	300.0	312.0
Horizons K-8 School:	292.5	304.0	303.0
Boulder Preparatory High School:	84.5	103.0	130.0
Justice High School:	0.0	0.0	61.0
Peak to Peak K-12 School:	1,149.5	1,196.5	1,256.0
<b>Total Charter Schools:</b>	<b>1,826.5</b>	<b>1,903.5</b>	<b>2,062.0</b>



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**Charter Fund Summary of Schools:**

	2006-07 Summit Budget	2006-07 Horizons Budget	2006-07 Boulder Prep Budget	2006-07 Justice High Budget	2006-07 Peak to Peak Budget	2006-07 District Budget
<b>BEGINING BALANCE</b>						
GAAP Basis Beginning Balance	\$ 311,773	\$ 112,911	\$ 19,448	\$ -	\$ 1,881,074	\$ 740,429
Summer Salary Accrual	-	-	-	-	-	-
Budget Basis Beginning Balance	311,773	112,911	19,448	-	1,881,074	740,429
<b>REVENUE:</b>						
Transfer from General Fund:	\$ 2,388,371	\$ 2,355,221	\$ 971,830	\$ 385,581	\$ 9,488,287	\$ -
Capital Reserve Allocation:	-	-	24,448	11,472	236,203	-
Fundraising Revenue:	25,000	-	-	-	100,000	-
Athletic Fees	6,300	-	-	-	-	-
Tuition	-	-	-	-	-	-
CDE Capital Construction:	30,888	29,997	25,740	9,943	248,688	-
<b>TOTAL REVENUE</b>	<b>\$ 2,450,559</b>	<b>\$ 2,385,218</b>	<b>\$ 1,022,018</b>	<b>\$ 406,996</b>	<b>\$ 10,073,178</b>	<b>\$ -</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,762,332</b>	<b>\$ 2,498,129</b>	<b>\$ 1,041,466</b>	<b>\$ 406,996</b>	<b>\$ 11,954,252</b>	<b>\$ 740,429</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,915,920</b>	<b>\$ 1,919,381</b>	<b>\$ 800,360</b>	<b>\$ 295,281</b>	<b>\$ 9,508,095</b>	<b>\$ -</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 789,861</b>	<b>\$ 522,066</b>	<b>\$ 217,867</b>	<b>\$ 103,155</b>	<b>\$ 2,168,375</b>	<b>\$ 740,429</b>
<b>EMERGENCY RESERVE</b>	<b>\$ 56,551</b>	<b>\$ 56,682</b>	<b>\$ 23,239</b>	<b>\$ 8,560</b>	<b>\$ 277,782</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 2,762,332</b>	<b>\$ 2,498,129</b>	<b>\$ 1,041,466</b>	<b>\$ 406,996</b>	<b>\$ 11,954,252</b>	<b>\$ 740,429</b>
<b>ENDING BALANCE</b>						
Budget Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Summer Salary Accrual	-	-	-	-	-	-
GAAP Basis Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**2006-07 Summit Middle School  
\$2,762,332**

	<u>2004-05 AUDITED ACTUAL</u>	<u>2005-06 UNAUDITED ACTUAL</u>	<u>2006-07 REVISED BUDGET</u>
<b>BEGINING BALANCE</b>			
GAAP Basis Begining Fund Balance	\$ 239,697	\$ 281,681	\$ 311,773
Summer Salary Accrual	101,518	-	-
Budget Basis Begining Fund Balance	341,215	281,681	311,773
<b>REVENUE:</b>			
Transfer from General Fund:	\$ 2,141,870	\$ 2,214,581	\$ 2,388,371
Capital Reserve Allocation:	-	-	-
Fundraising Revenue:	8,469	19,777	25,000
Athletic Fees	-	-	6,300
CDE Capital Construction:	26,889	76	30,888
<b>TOTAL REVENUE</b>	<b>\$ 2,177,228</b>	<b>\$ 2,234,434</b>	<b>\$ 2,450,559</b>
<b>TOTAL RESOURCES</b>	<b><u>\$ 2,518,443</u></b>	<b><u>\$ 2,516,115</u></b>	<b><u>\$ 2,762,332</u></b>
<b>EXPENDITURES:</b>			
Salaries	\$ 1,103,280	\$ 1,159,458	\$ 1,400,000
Benefits	217,406	221,828	350,000
Purchased Services	39,691	39,887	60,000
Supplies	38,803	56,145	75,000
Property and Equipment	31,042	2,619	15,000
Other Uses	8,188	9,409	15,920
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,438,410</u></b>	<b><u>\$ 1,489,346</u></b>	<b><u>\$ 1,915,920</u></b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 696,834</b>	<b>\$ 714,996</b>	<b>\$ 789,861</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,551</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b><u>\$ 2,135,244</u></b>	<b><u>\$ 2,204,342</u></b>	<b><u>\$ 2,762,332</u></b>
<b>ENDING BALANCE</b>			
Budget Basis Ending Fund Balance	\$ 383,199	\$ 311,773	\$ -
Summer Salary Accrual	101,518	-	-
GAAP Basis Ending Fund Balance	<u>\$ 281,681</u>	<u>\$ 311,773</u>	<u>\$ -</u>
<b>ENROLLMENT:</b>	<b>2004-05 300</b>	<b>2005-06 300</b>	<b>2006-07 312</b>

**2006-07 Horizons Alternative K-8 School  
\$2,498,129**

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>BEGINING BALANCE</b>			
GAAP Basis Begining Fund Balance	\$ 176,609	\$ (44,656)	\$ 112,911
Summer Salary Accrual	159,283	-	-
Budget Basis Begining Fund Balance	335,892	(44,656)	112,911
<b>REVENUE:</b>			
Transfer from General Fund:	\$ 2,122,189	\$ 2,284,151	\$ 2,355,221
Capital Reserve Allocation:	-	-	-
Fundraising Revenue:	-	40,000	-
Athletic Fees	-	-	-
CDE Capital Construction:	47,338	189	29,997
<b>TOTAL REVENUE</b>	<b>\$ 2,169,527</b>	<b>\$ 2,324,340</b>	<b>\$ 2,385,218</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,505,419</b>	<b>\$ 2,279,684</b>	<b>\$ 2,498,129</b>
<b>EXPENDITURES:</b>			
Salaries	\$ 1,427,704	\$ 1,340,207	\$ 1,550,000
Benefits	293,333	255,012	270,000
Purchased Services	29,785	24,087	40,000
Supplies	56,617	35,130	40,000
Property and Equipment	97,972	8,206	9,500
Other Uses	16,390	4,675	9,881
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,921,801</b>	<b>\$ 1,667,317</b>	<b>\$ 1,919,381</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 468,991</b>	<b>\$ 499,456</b>	<b>\$ 522,066</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,682</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 2,390,792</b>	<b>\$ 2,166,773</b>	<b>\$ 2,498,129</b>
<b>ENDING BALANCE</b>			
Budget Basis Ending Fund Balance	\$ 114,627	\$ 112,911	\$ -
Summer Salary Accrual	159,283	-	-
GAAP Basis Ending Fund Balance	\$ (44,656)	\$ 112,911	\$ -

	2004-05	2005-06	2006-07
<b>ENROLLMENT:</b>	292.5	304	303



**2006-07 Boulder Preparatory High School**  
**\$1,041,466**

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>BEGINING BALANCE</b>			
GAAP Basis Begining Fund Balance	\$ 47,869	\$ 26,165	\$ 19,448
Summer Salary Accrual	-	-	-
Budget Basis Begining Fund Balance	47,869	26,165	19,448
<b>REVENUE:</b>			
Transfer from General Fund:	\$ 621,310	\$ 742,124	\$ 971,830
Capital Reserve Allocation:	12,492	15,432	24,448
Fundraising Revenue:	-	33,000	-
Athletic Fees	-	-	-
CDE Capital Construction:	14,454	14,945	25,740
<b>TOTAL REVENUE</b>	<b>\$ 648,256</b>	<b>\$ 805,501</b>	<b>\$ 1,022,018</b>
<b>TOTAL RESOURCES</b>	<b>\$ 696,125</b>	<b>\$ 831,666</b>	<b>\$ 1,041,466</b>
<b>EXPENDITURES:</b>			
Salaries	\$ 315,803	\$ 405,217	\$ 530,000
Benefits	61,720	80,691	90,000
Purchased Services	98,327	125,146	130,000
Supplies	41,496	29,541	45,000
Property and Equipment	274	2,248	4,000
Other Uses	10,810	2,112	1,360
<b>TOTAL EXPENDITURES</b>	<b>\$ 528,430</b>	<b>\$ 644,955</b>	<b>\$ 800,360</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 141,530</b>	<b>\$ 167,263</b>	<b>\$ 217,867</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,239</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 669,960</b>	<b>\$ 812,218</b>	<b>\$ 1,041,466</b>
<b>ENDING BALANCE</b>			
Budget Basis Ending Fund Balance	\$ 26,165	\$ 19,448	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	\$ 26,165	\$ 19,448	\$ -
<b>ENROLLMENT:</b>	<b>84.5</b>	<b>103</b>	<b>130</b>

**2006-07 Justice High School  
\$406,996**

	<u>2004-05 AUDITED ACTUAL</u>	<u>2005-06 UNAUDITED ACTUAL</u>	<u>2006-07 REVISED BUDGET</u>
<b>BEGINING BALANCE</b>			
GAAP Basis Begining Fund Balance	\$ -	\$ -	\$ -
Summer Salary Accrual	-	-	-
Budget Basis Begining Fund Balance	-	-	-
<b>REVENUE:</b>			
Transfer from General Fund:	\$ -	\$ -	\$ 385,581
Capital Reserve Allocation:	-	-	11,472
Fundraising Revenue:	-	-	-
Athletic Fees	-	-	-
CDE Capital Construction:	-	-	9,943
<b>TOTAL REVENUE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 406,996</u>
<b>TOTAL RESOURCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 406,996</u>
<b>EXPENDITURES:</b>			
Salaries	\$ -	\$ -	\$ 190,000
Benefits	-	-	40,000
Purchased Services	-	-	30,000
Supplies	-	-	7,500
Property and Equipment	-	-	25,000
Other Uses	-	-	2,781
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295,281</u>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,155</u>
<b>EMERGENCY RESERVE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,560</u>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 406,996</u>
<b>ENDING BALANCE</b>			
Budget Basis Ending Fund Balance	\$ -	\$ -	\$ -
Summer Salary Accrual	-	-	-
GAAP Basis Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
<b>ENROLLMENT:</b>	0	0	61



**2006-07 Peak to Peak K-12 School  
\$11,954,252**

	2004-05 AUDITED ACTUAL	2005-06 UNAUDITED ACTUAL	2006-07 REVISED BUDGET
<b>BEGINING BALANCE</b>			
GAAP Basis Begining Fund Balance	\$ 1,405,496	\$ 1,386,188	\$ 1,881,074
Summer Salary Accrual	295,501	-	-
Budget Basis Begining Fund Balance	1,700,997	1,386,188	1,881,074
<b>REVENUE:</b>			
Transfer from General Fund:	\$ 8,103,149	\$ 8,718,982	\$ 9,488,287
Capital Reserve Allocation:	160,436	215,673	236,203
Fundraising Revenue:	78,621	522,104	100,000
Athletic Fees	-	-	-
CDE Capital Construction:	196,630	173,605	248,688
<b>TOTAL REVENUE</b>	<b>\$ 8,538,836</b>	<b>\$ 9,630,364</b>	<b>\$ 10,073,178</b>
<b>TOTAL RESOURCES</b>	<b>\$ 10,239,833</b>	<b>\$ 11,016,552</b>	<b>\$ 11,954,252</b>
<b>EXPENDITURES:</b>			
Salaries	\$ 3,605,808	\$ 4,003,167	\$ 4,500,000
Benefits	673,929	775,650	1,000,000
Purchased Services	2,003,806	1,908,113	1,600,000
Supplies	362,146	466,231	400,000
Property and Equipment	89,233	64,113	90,000
Other Uses	24,503	32,445	1,918,095
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,759,425</b>	<b>\$ 7,249,719</b>	<b>\$ 9,508,095</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 1,798,719</b>	<b>\$ 1,885,759</b>	<b>\$ 2,168,375</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,782</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 8,558,144</b>	<b>\$ 9,135,478</b>	<b>\$ 11,954,252</b>
<b>ENDING BALANCE</b>			
Budget Basis Ending Fund Balance	\$ 1,681,689	\$ 1,881,074	\$ -
Summer Salary Accrual	295,501	-	-
GAAP Basis Ending Fund Balance	\$ 1,386,188	\$ 1,881,074	\$ -

	2004-05	2005-06	2006-07
<b>ENROLLMENT:</b>	<b>1,149.5</b>	<b>1,196.5</b>	<b>1,256.0</b>

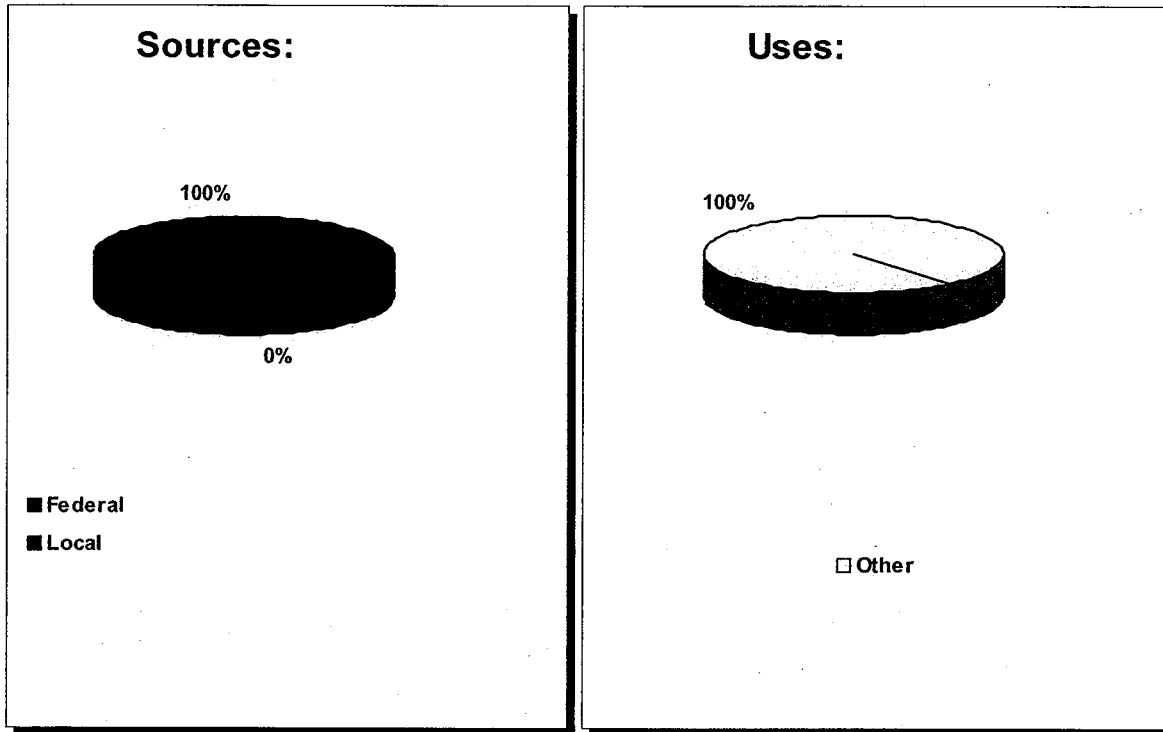
# **CHARTER SCHOOLS**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION  
**CHARTER SCHOOLS**

Expenditures	FY 2007-08 Proposed Budget	FY 2006-07 Adopted Budget	FY 2005-06 Actual Expenditures	FY 2004-05 Actual Expenditures
Other	\$ 10,136,374	\$ 7,741,027	\$ 6,903,365	\$ 5,716,601
	<u>\$ 10,136,374</u>	<u>\$ 7,741,027</u>	<u>\$ 6,903,365</u>	<u>\$ 5,716,601</u>

Note: For comparative purposes, the FY 2006-07 Adopted Budget and prior year actuals have been restated to reflect the new state chart of accounts structure which will be effective July 1, 2007.



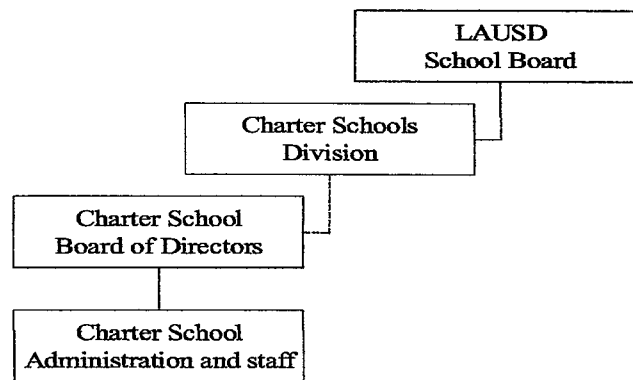
**CHARTER SCHOOLS**

**LOS ANGELES  
UNIFIED SCHOOL DISTRICT**

## FISCALLY INDEPENDENT CHARTER SCHOOLS

The District's fiscally independent charter schools operate with independence under the oversight of the District. Potential charter school operators must submit a petition to the Board of Education to establish and open their charter school. The charter petition contains detailed descriptions of sixteen required elements that are outlined in Education Code § 47605, covering every aspect of the school's functioning such as the instructional program, measurable student outcomes, fiscal management, etc. Once a charter is approved the District is charged with oversight of the charter school. When the term of the charter is nearing its end, the District must make a decision on renewal of the charter for an additional five-year term.

The District has 76 fiscally independent charter schools. The current enrollment of independent charter schools is 29,137. The independent charter school projected student enrollment for the 2006-07 school year is 34,894. Approximately 20 new fiscally independent charter schools may open in 2006-07.



**NOTE:** Fiscally independent charter schools receive their funding directly from the State, rather than through the District, and the District does not control fiscally independent charter schools' budgets. Therefore, the projected revenues and expenditures of fiscally independent charter schools are not reflected in the District's budget document.

### **GOALS:**

Fiscally independent charter schools serve students in grades K-12. Goals for fiscally independent charter schools in California are defined by their charter contracts. Besides any goals specific to the individual charter, each charter school must design an instructional program that leads to student mastery of the California Content Standards. Charter schools must also participate in the State Testing and Reporting program which includes:

- The California Standards Test, administered in grades 2-11;
- The CAT/6 test, administered in grades 3 and 7;
- The California Alternate Performance Assessment, administered to identified severely disabled students in grades 2-11;
- The California High School Exit Exam, administered beginning in grade 10;
- The CELDT test administered to all English Language Learners in grades K-12.

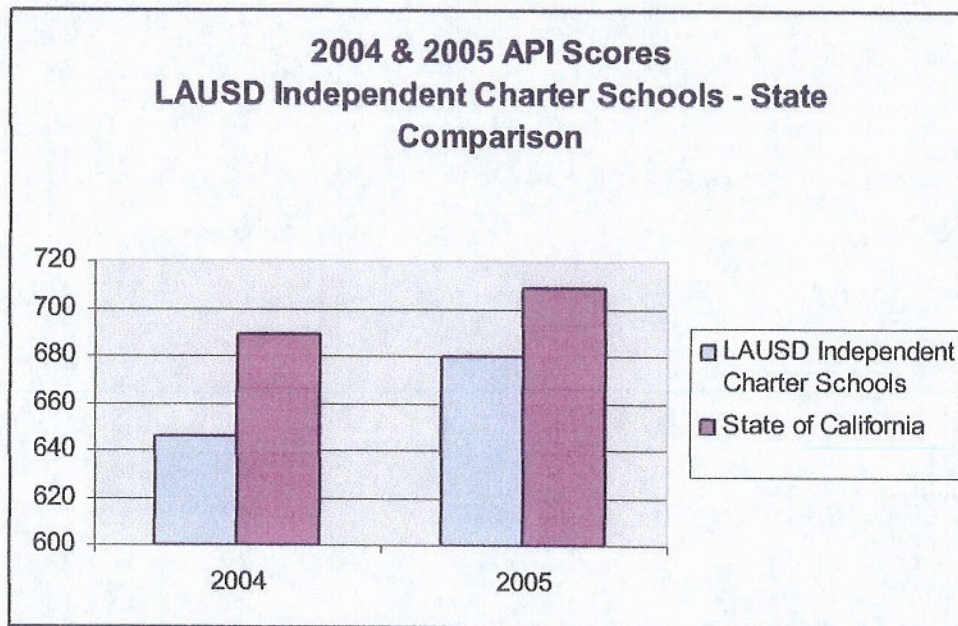
## FISCALLY INDEPENDENT CHARTER SCHOOLS (cont'd)

### GROWTH IN STUDENT ACHIEVEMENT:

Based on results of the California Standards Tests test(s), District-chartered fiscally independent charter schools have demonstrated academic progress in recent years. The following chart shows the average API scores for the past two years for District-sponsored independent charter schools as compared to the state as a whole.

2004 & 2005 API Scores

#### LAUSD INDEPENDENT CHARTER SCHOOLS – STATE COMPARISON



API Scores		
	2004	2005
LAUSD Independent Charter Schools	646	680
State of California	689	709

## Authorized Operating Expenditures by Type of School and Major Object\*

Amounts in \$Millions		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Independent Charter Schools</b>				
1000	Certificated Salaries	\$0.2	\$0.3	
2000	Classified Salaries	\$0.2	\$0.1	\$0.2
3000	Employee Benefits	\$0.2	\$0.2	\$0.0
4000	Books and Supplies		\$0.0	\$0.0
5000	Other Operating Expenses			\$0.0
<b>Independent Charter Schools</b>		<b>\$0.6</b>	<b>\$0.7</b>	<b>\$0.2</b>

\*All Funds except Fund 007 and 009

## Authorized Operating FTEs by Type of School and Major Object\*

		2004-05 Final Budget	2005-06 Final Budget	2006-07 Final Budget
<b>Independent Charter Schools</b>				
1000	Certificated Salaries	0.0	6.3	0.0
2000	Classified Salaries	5.0	0.8	4.1
<b>Independent Charter Schools</b>		<b>5.0</b>	<b>7.0</b>	<b>4.1</b>

\*All Funds except Fund 007 and 009

**Another way to analyze the budget is by program. There are many programs within any district and every district seems to take a different approach:**

- a. Don't review individual programs;**
- b. Choose only a few programs to review;**
- c. Review some on an annual basis and review the rest on a rotating basis;**
- d. Review all programs annually.**

**Here you can review examples of formats used in different districts to review various programs. Keep in mind that these formats are used to analyze different types of programs in this section of the budget.**

**Please choose the format that *you* find most helpful.**

**Thank you.**

# ***Choose Your Favorite***

## **BUDGET ANALYSIS BY PROGRAM:**

- ☐ Boston Public Schools
- ☐ Charlotte-Mecklenburg Schools
- ☐ San Francisco Unified School District
- ☐ Sweetwater Union High School District

**Observations:**

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# **BUDGET ANALYSIS BY PROGRAM**

**BOSTON  
PUBLIC SCHOOLS**



# Program Budget

# Program Based Budget

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The program-based budget presents a different view of how funds are allocated. In addition to knowing what we buy with our dollars, it is equally important to know what we do with those dollars.

The program-based budget shows the allocation of funds and personnel across broad programmatic areas: regular education, vocational education, bilingual education, and school support services. This view of the budget allows readers to determine how we match available funding to services provided.

The program-based budget presents an all-funds, three-year perspective of resource allocation by programmatic area. In addition, supporting schedules for each program are presented that provide a more detailed presentation of how funds and personnel are distributed within each program.

The narrative that accompanies this section attempts to provide an overview of service delivery in the Boston Public Schools. For instructional programs, enrollment, staffing criteria and class size, funding, per pupil spending, and a basic description of services are included. For support programs, a basic description of services and funding is provided.

It should be noted that, in past years, program budgets have been derived using a combination of accounting codes. With the PeopleSoft financial system in place and a revised chart of accounts for the Boston Public Schools, schools and responsibility center personnel now code their budgets with program codes directly.

It should also be noted that historical differences in definition of program and account codes result in slight discrepancies between programs and expense categories with the same name. Two notable examples are Transportation and Employee Benefits. Program totals for transportation will be slightly higher than the expense category for transportation because program totals include transportation staff, whereas the account code budget allocates staff to salary line items. In the area of employee benefits, expense calculations include a modified workman's compensation program for custodians, that falls under physical plant in the program budget. Employee benefits will therefore be slightly higher as a percentage of the total budget in the account code presentation than in the program based budget.

# Summer Session

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## Budget Snapshot (General Fund)

	FY 2007	FY 2008
General Fund	\$267,442	\$275,570
% of Total General Fund	0.0%	0.0%
External	\$0	\$0
All Funds	\$267,442	\$275,570

The traditional Summer Review Program at the high school level and Exam Schools 7-12 Program provide supplementary and remedial academic experiences to approximately 1,400 students. This program enables students to meet promotional standards.

The Summer Review Program is a key strategy in the Boston Public Schools' efforts in dropout prevention, allowing hundreds of students a second chance to be promoted or graduate.

In addition to the traditional summer review programs, the Boston Public Schools has made a substantial commitment to funding summer programs for students in critical transition grades (3, 6-9) who are in need of additional academic assistance. While a state grant had provided some assistance in funding this "transition program" in the past, starting in FY 2005 the BPS has committed resources of approximately \$1.5 million to support this effort. These funds are presented as part of the "student / school support" category in the program budget.

## FUNDING

The FY 2008 general fund budget provides funding in the amount of \$275,570 for the summer session. The proportional share of the budget remains constant at less than 0.1%.

**Boston Public Schools  
Program Based Budget  
Summer Session  
FY 2006-FY 2008**

BUDGET	GENERAL FUND			EXTERNAL FUNDS			ALL FUNDS			FY 2007-08 INCREASE (DECREASE)	
	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	AMOUNT	PERCENT
SALARIES	183,458	209,460	249,618	0	0	0	183,458	209,460	249,618	40,158	19.17%
RESERVE	0	0	0	0	0	0	0	0	0	0	0.00%
INSTRUCTIONAL SUPPLIES	51,110	35,413	2,772	0	0	0	51,110	35,413	2,772	(32,641)	-92.17%
NON-INSTRUCTIONAL SUPPLIES	0	0	0	0	0	0	0	0	0	0	0.00%
PROPERTY SERVICES	0	0	0	0	0	0	0	0	0	0	0.00%
TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0.00%
EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0.00%
SERVICES	0	22,569	23,180	0	0	0	0	22,569	23,180	611	2.71%
EMPLOYEE BENEFITS	0	0	0	0	0	0	0	0	0	0	0.00%
OTHER	0	0	0	0	0	0	0	0	0	0	0.00%
TOTAL	234,568	267,442	275,570	0	0	0	234,568	267,442	275,570	8,128	3.04%

PERSONNEL (FTE)	GENERAL FUND			EXTERNAL FUNDS			ALL FUNDS			FY 2007-08 INCREASE (DECREASE)	
	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	FY 2006	FY 2007	FY 2008	AMOUNT	PERCENT
TEACHERS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
ADMINISTRATORS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
SUPPORT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
AIDES/MONITORS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
CLERICAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
OTHER/SAFETY/CUSTODIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
PART-TIME	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.00%

# **BUDGET ANALYSIS BY PROGRAM**

**CHARLOTTE-MECKLENBURG  
SCHOOLS**

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

**ARTS EDUCATION**

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**Description:** The Arts Education Department is an innovative and responsive leadership team that fosters, motivates, supports, and reinforces excellence in teaching and learning in all Charlotte-Mecklenburg Schools. The Arts Education Department provides leadership for education in Dance, Music, Theatre Arts, and Visual Arts.

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**BUDGET ACCOUNTABILITY:**

Dean Johns  
Director for Arts Education

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**SIGNIFICANT CHANGES: 2007-08 PROPOSED BUDGET VS. 2006-07 ADOPTED BUDGET**

Description	Amount
<b>Salaries and Benefits</b>	
Salary and Benefit Increase	23,702
Enrollment Growth - Marching Band stipend	651
Central Office Reduction - Elimination of Administrative Secretary	(39,260)
<b>Purchased Services</b>	
Redirected funds to supplies and materials from contracted services	(30,000)
<b>Supplies and Materials</b>	
Redirected funds from contracted services to supplies and materials	30,000

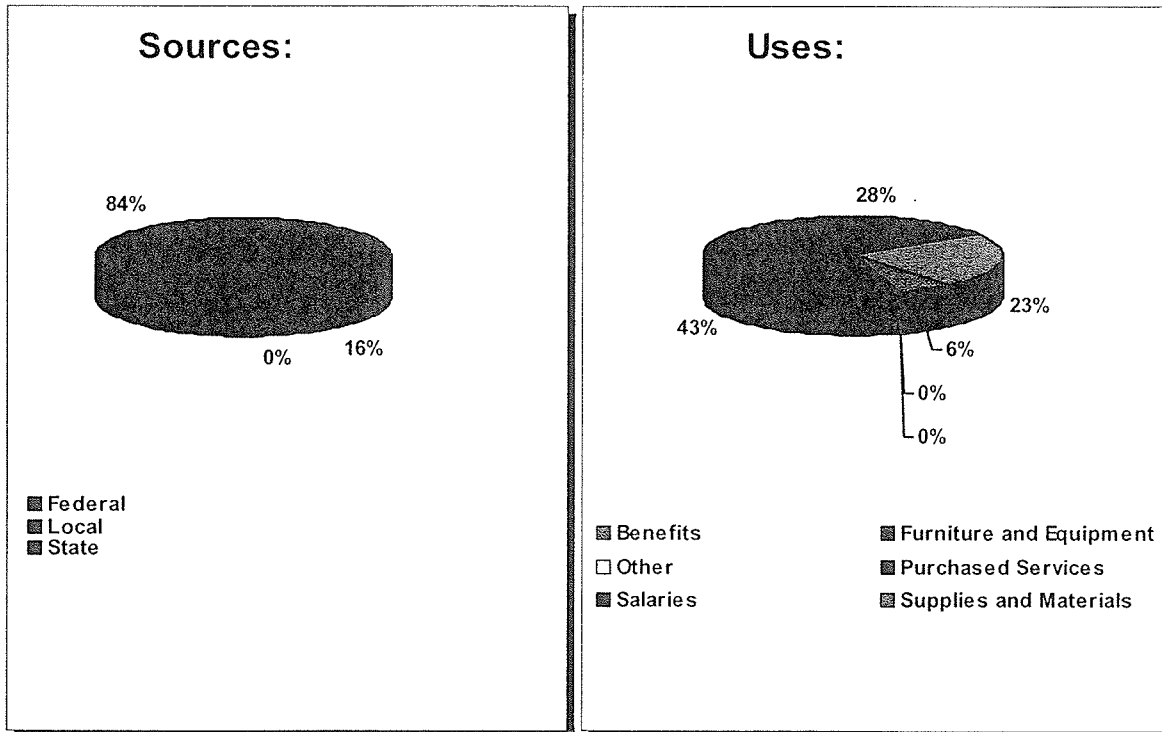
Note: Changes listed are not intended to agree exactly to variance between 2006-07 and 2007-08 Budgets.

CHARLOTTE-MECKLENBURG BOARD OF EDUCATION

**ARTS EDUCATION**

Expenditures	FY 2007-08 Proposed Budget	FY 2006-07 Adopted Budget	FY 2005-06 Actual Expenditures	FY 2004-05 Actual Expenditures
Salaries	\$ 377,351	\$ 391,712	\$ 591,732	\$ 508,367
Benefits	81,957	82,503	116,191	95,289
Purchased Services	573,734	603,734	471,662	445,223
Supplies and Materials	310,556	280,556	112,321	111,495
Furniture and Equipment	-	-	-	-
Other	-	-	-	-
	<u>\$ 1,343,598</u>	<u>\$ 1,358,505</u>	<u>\$ 1,291,906</u>	<u>\$ 1,160,374</u>

Note: For comparative purposes, the FY 2006-07 Adopted Budget and prior year actuals have been restated to reflect the new state chart of accounts structure which will be effective July 1, 2007.



# **BUDGET ANALYSIS BY PROGRAM**

**SAN FRANCISCO  
UNIFIED SCHOOL DISTRICT**



# FY 07-08 Proposed Budget for ORG: 104 - VISUAL & PERFORMING ARTS

The mission of the elementary music program is to bring through instrumental music, the joy and love of music to students. It is to provide music lessons to all interested students in grades four and five. The elementary instrumental music program is aligned with the SFUSD Arts Master Plan to provide Sequential Arts Education district-wide. The program has been a part of the San Francisco Public Schools since fall 1948.

	FTE:	Amount:
<b>Fund: 01 - GENERAL FUND</b>		
00000 - Unrestricted Resources		
1-Certificated Salaries	7.88	540,554
2-Classified Salaries	2	152,742
3-Benefits		257,084
4-Books & Supplies		8,000
5-Services & Operating Exp		250
00000 - Unrestricted Resources Sub-Total:	9.88	958,631
90552 - DCYF-PROP H		
1-Certificated Salaries	24	1,573,603
2-Classified Salaries	2	112,777
3-Benefits		593,127
4-Books & Supplies		52,513
5-Services & Operating Exp		152,500
90552 - DCYF-PROP H Sub-Total:	26	2,484,519
90556 - DCYF-Art/Music/Athletic/Field		
1-Certificated Salaries	6.52	463,582
2-Classified Salaries	1	51,971
3-Benefits		188,701
5-Services & Operating Exp		552,746
90556 - DCYF-Art/Music/Athletic/Field Sub-Total:	7.52	1,257,000
01 - GENERAL FUND Sub-Total:	43.40	4,700,150
<b>104 - VISUAL &amp; PERFORMING ARTS - Total:</b>	<b>43.400</b>	<b>\$4,700,150</b>

# **BUDGET ANALYSIS BY PROGRAM**

**SWEETWATER  
UNION HIGH SCHOOL DISTRICT**

**The California Department of Education has always demanded that the district budgets be submitted in account code format. That report is called the J200. A huge assembly of numbers and titles, many people seem to find this extraordinarily confusing. However, for those steeped in California school finance, it is the *sine qua non*, or the essential element, of any real budget discussion. We simply cannot do without it.**

**Among school districts across the nation this is not unusual, although with computers, the font and format, may differ. For your interest, we are submitting a few of the different formats available.**

**Thank you.**

# ***Choose Your Favorite***

## **ACCOUNT CODE BUDGET:**

- ☐ Boston Public Schools
- ☐ Boulder Valley School District

**Observations:**

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**ACCOUNT CODE**

**BOSTON  
PUBLIC SCHOOLS**





**Boston Public Schools  
FY 2008 Budget Summary  
General Fund (GSP)**

EXPENSE TITLE	POSITIONS (FTEs)^		ANNUAL BUDGET		BUDGET VARIANCE		FTE VAR
	FY 2007	FY 2008	FY 2007	FY 2008	Increase / (Decrease)	Percent	
TEACHERS	4,611.0	4,643.2	\$309,871,675	\$323,169,346	\$13,297,671	4.29%	32.2
TEMPORARY TEACHERS	0.0	0.0	\$7,778,672	\$8,511,951	\$733,279	9.43%	0.0
ADMINISTRATORS	611.2	618.0	\$44,846,041	\$48,555,530	\$3,709,489	8.27%	6.8
SUPPORT PERSONNEL	456.0	455.2	\$34,332,246	\$33,122,277	\$(1,209,969)	-3.52%	-0.8
AIDES & MONITORS	1,058.4	1,072.3	\$24,012,682	\$24,167,057	\$154,375	0.64%	13.9
SECRETARIAL/CLERICAL	330.9	331.8	\$11,732,144	\$10,728,065	\$(1,004,079)	-8.56%	0.9
CUST/SAFETY/TECHNICAL	830.8	839.5	\$34,110,925	\$37,802,493	\$3,691,568	10.82%	8.7
PART-TIME & SUMMER	469.0	467.7	\$14,650,742	\$15,016,784	\$366,042	2.50%	-1.3
<b>TOTAL SALARIES</b>	<b>8,367.3</b>	<b>8,427.7</b>	<b>\$481,335,127</b>	<b>\$501,073,503</b>	<b>\$19,738,376</b>	<b>4.10%</b>	<b>60.4</b>
RESERVE			\$1,454,898	\$4,636,478	\$3,181,580	218.68%	
SUPPLIES			\$7,314,220	\$7,488,474	\$174,254	2.38%	
PROPERTY SERVICES			\$45,794,768	\$45,832,632	\$37,864	0.08%	
TRANSPORTATION			\$62,377,580	\$68,416,517	\$6,038,937	9.68%	
EQUIPMENT			\$2,566,113	\$1,861,316	\$(704,797)	-27.47%	
BENEFITS			\$105,326,483	\$110,491,353	\$5,164,870	4.90%	
PURCHASED SERVICES			\$39,574,858	\$40,507,348	\$932,490	2.36%	
MISCELLANEOUS			\$1,741,477	\$1,727,739	\$(13,738)	-0.79%	
<b>TOTAL NON-SALARY</b>	<b>0.0</b>	<b>0.0</b>	<b>\$266,150,397</b>	<b>\$280,961,857</b>	<b>\$14,811,460</b>	<b>5.57%</b>	
<b>TOTAL</b>	<b>8,367.3</b>	<b>8,427.7</b>	<b>\$747,485,524</b>	<b>\$782,035,360</b>	<b>\$34,549,836</b>	<b>4.62%</b>	

**Boston Public Schools  
FY 2008 Budget Detail Comparison  
General Fund (GSP)**

EXPENSE CODE		POSITIONS (FTEs)^		ANNUAL BUDGET	
		FY 2007	FY 2008	FY 2007	FY 2008
51002	REG ED TEACHER	2,335.0	2,322.6	\$154,484,282	\$159,602,605
51003	LONG TERM LEAVE	0.0	0.0	\$3,104,636	\$7,488,956
51004	SALARY ORDER	0.0	0.0	\$0	\$0
51005	KDG TEACHER	198.5	209.5	\$13,144,580	\$13,619,491
51006	OCC TEACHER	41.0	42.0	\$2,720,443	\$2,653,442
51007	BIL KDG TEACHER	49.5	55.8	\$3,292,254	\$3,736,882
51008	SPED RESOURCE TEACHER	304.5	298.5	\$20,490,530	\$19,687,128
51009	SPED SUB SEP TEACHER	814.0	828.6	\$55,030,045	\$54,415,231
51010	BIL TEACHER	311.1	322.9	\$20,868,822	\$24,089,566
51011	SPECIALIST TEACHER	344.6	350.5	\$22,786,785	\$23,153,172
51012	SPED ITIN TEACHER	212.8	212.8	\$13,949,298	\$14,722,873
<b>TOTAL TEACHERS</b>		<b>4,611.0</b>	<b>4,643.2</b>	<b>\$309,871,675</b>	<b>\$323,169,346</b>
51102	SUB PER DIEM	0.0	0.0	\$7,566,614	\$8,296,393
51103	SPED/CORE SUBS – PER DIEM	0.0	0.0	\$212,058	\$215,558
<b>TOTAL TEMPORARY TEACHERS</b>		<b>0.0</b>	<b>0.0</b>	<b>\$7,778,672</b>	<b>\$8,511,951</b>
51013	CENTRAL ADMIN	30.0	30.0	\$3,069,455	\$3,296,640
51014	ELEM SCH ADMIN	127.0	127.0	\$11,313,576	\$11,664,829
51015	MIDDLE SCH ADMIN	65.0	64.3	\$5,588,411	\$5,465,451
51016	HIGH SCH ADMIN	146.5	152.0	\$12,716,841	\$13,224,919
51017	SPECIAL SCH ADMIN	20.0	21.0	\$1,754,125	\$1,770,709
51018	CLUSTER COORDINATOR	0.0	0.0	\$0	\$0
51019	PROFESSIONAL SUPPORT	222.7	223.7	\$10,403,633	\$13,132,982
<b>TOTAL ADMINISTRATORS</b>		<b>611.2</b>	<b>618.0</b>	<b>\$44,846,041</b>	<b>\$48,555,530</b>
51020	ITIN PUPIL SUPPORT	60.0	60.0	\$4,940,212	\$4,681,294
51021	PROGRAM SUPPORT	78.1	73.8	\$5,604,027	\$5,178,688
51022	SPED EVALUATION TEAM	90.2	91.5	\$6,971,480	\$6,954,578
51023	LIBRARIAN	20.0	21.0	\$1,988,501	\$1,730,864
51024	GUIDANCE	97.5	97.0	\$7,195,603	\$7,073,896
51025	ATHLETIC INSTRUCTORS	10.6	10.6	\$644,032	\$639,536
51026	NURSES	99.6	101.3	\$6,988,391	\$6,863,421
<b>TOTAL SUPPORT</b>		<b>456.0</b>	<b>455.2</b>	<b>\$34,332,246</b>	<b>\$33,122,277</b>
51039	INSTR AIDE	187.2	189.0	\$4,775,826	\$4,595,389
51041	SPED RESOURCE AIDE	15.0	17.0	\$315,517	\$358,771
51042	SPED SUB SEP AIDE	789.8	789.0	\$17,469,317	\$17,500,755
51043	BILINGUAL AIDE	66.4	77.3	\$1,452,022	\$1,712,142
<b>TOTAL AIDES</b>		<b>1,058.4</b>	<b>1,072.3</b>	<b>\$24,012,682</b>	<b>\$24,167,057</b>
51027	SEC/CLER	229.3	232.5	\$8,616,798	\$8,361,179
51028	ETL SECRETARIAL/CLER	91.5	91.3	\$2,805,803	\$2,109,347
51029	GUIDANCE CLERICAL	10.1	8.0	\$309,543	\$257,539
<b>TOTAL SECRETARIAL</b>		<b>330.9</b>	<b>331.8</b>	<b>\$11,732,144</b>	<b>\$10,728,065</b>

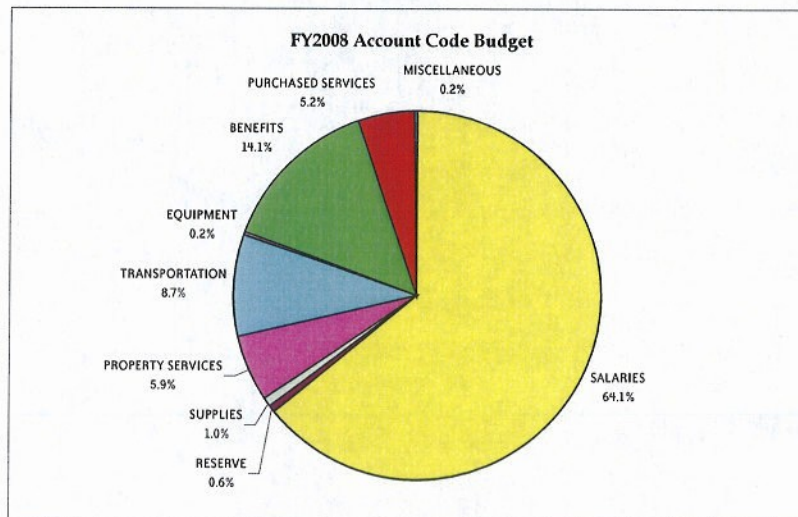
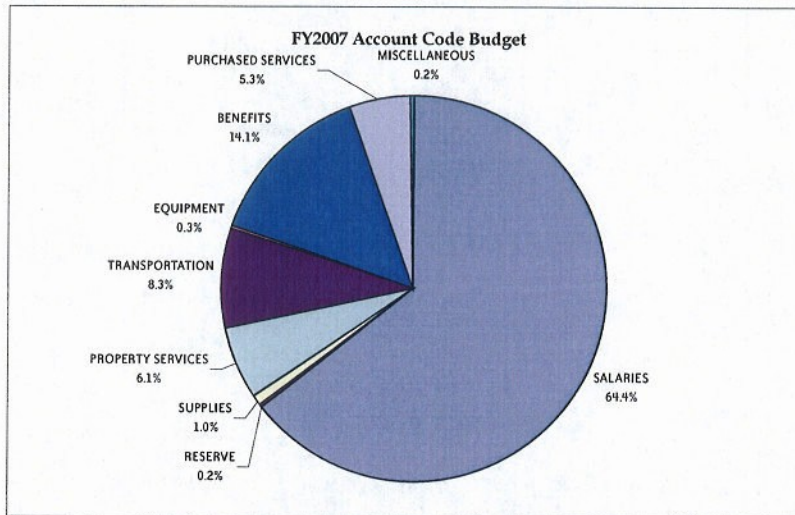
**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**General Fund (GSP)**

EXPENSE CODE		POSITIONS (FTEs) <sup>A</sup>		ANNUAL BUDGET	
		FY 2007	FY 2008	FY 2007	FY 2008
51030	CUSTODIAL	406.0	407.0	\$14,003,582	\$16,321,497
51104	SUBSTITUTE CUSTODIAN	0.0	0.0	\$0	\$0
51031	CUSTODIAL LONG TERM	0.0	0.0	\$769,025	\$769,025
51203	CUSTODIAL OT	0.0	0.0	\$1,308,616	\$1,301,962
51032	FT CAFETERIA WORKER	0.0	0.0	\$0	\$0
51304	FOOD SERVICE WORKER	0.0	0.0	\$0	\$0
51033	TECHNICAL SUPPORT	172.8	168.0	\$7,565,038	\$7,968,068
51034	TECHNICAL SUPERVISOR	53.0	53.0	\$2,971,795	\$3,267,914
51035	SCHOOL POLICE OFFICER	85.0	85.0	\$3,402,904	\$3,467,779
51036	COMMUNITY FIELD COORD	109.0	120.5	\$3,816,866	\$4,323,619
51204	NON ACADEMIC OT	0.0	0.0	\$106,130	\$180,115
51037	EXTERNAL MONITOR	0.0	0.0	\$0	\$-
51038	HEALTH PARAPROFESSIONAL	5.0	6.0	\$166,969	\$202,514
<b>TOTAL CUST/SAFE/TECH</b>		<b>830.8</b>	<b>839.5</b>	<b>\$34,110,925</b>	<b>\$37,802,493</b>
51302	COACH	0.0	0.0	\$1,568,812	\$1,619,110
51202	PROFESSIONAL/OT + STIPEND	0.0	0.0	\$6,298,979	\$6,063,121
51303	SEC/CLER PART-TIME	0.5	0.5	\$81,608	\$70,557
51305	NON-ACAD PART-TIME	2.0	2.0	\$539,912	\$547,854
51306	LUNCH MONITOR	155.8	147.5	\$1,943,375	\$1,900,834
51307	BUS MONITOR	265.2	266.9	\$3,070,657	\$3,572,414
51040	LIBRARY AIDE	45.6	50.8	\$1,147,399	\$1,242,894
<b>TOTAL PART-TIME</b>		<b>469.0</b>	<b>467.7</b>	<b>\$14,650,742</b>	<b>\$15,016,784</b>
<b>TOTAL SALARY EXPENSES</b>		<b>8,367.3</b>	<b>8,427.7</b>	<b>\$481,335,127</b>	<b>\$501,073,503</b>
54801/2	RESERVE			\$1,454,898	\$4,636,478
<b>TOTAL RESERVE</b>				<b>\$1,454,898</b>	<b>\$4,636,478</b>
53801/2	INSTRUCTIONAL SUPPLIES			\$5,583,043	\$5,434,721
53805	A.V. & LIBRARY			\$381,368	\$386,694
53803	TESTING SUPPLIES			\$156,617	\$157,667
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>				<b>\$6,121,028</b>	<b>\$5,979,082</b>
53909	NON-INSTRUCTIONAL SUPPLIES			\$1,193,192	\$1,509,392
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>				<b>\$1,193,192</b>	<b>\$1,509,392</b>
5220/3/7	HEAT, LIGHT & POWER			\$21,448,649	\$22,988,160
52110	TELEPHONE			\$976,611	\$1,141,722
52206	WATER & SEWER			\$1,650,000	\$1,425,000
52604	REPAIRS/MAINTENANCE			\$20,466,837	\$19,370,731
54904	LEASE			\$1,252,671	\$907,019
<b>TOTAL PROPERTY SERVICES</b>				<b>\$45,794,768</b>	<b>\$45,832,632</b>

**Boston Public Schools  
FY 2008 Budget Detail Comparison  
General Fund (GSP)**

EXPENSE CODE		POSITIONS (FTEs)^		ANNUAL BUDGET	
		FY 2007	FY 2008	FY 2007	FY 2008
52805	CONTROLLED CHOICE TRANSPORT			\$27,064,906	\$28,496,568
52806	PRIVATE/PAROCHIAL			\$2,235,341	\$2,517,652
52807	YOUTH SPED			\$20,446,463	\$21,623,900
52808	OUT-CITY SPED			\$5,826,253	\$6,196,274
52809	PUBLIC TRANSPORT			\$2,195,700	\$3,443,193
52810	ATHLETICS TRANSPORT			\$964,460	\$1,010,526
52811	FIELD TRIP			\$188,058	\$184,559
55401	VEH LEASE/RENT/MAINT			\$2,909,583	\$4,457,809
52803	MILEAGE REIMBURSEMENT			\$285,152	\$298,071
52802	TRAVEL OUT OF TOWN			\$257,564	\$184,765
52812	COMMUNITY TRANSPORT			\$4,100	\$3,200
<b>TOTAL TRANSPORTATION EXPENSES</b>				<b>\$62,377,580</b>	<b>\$68,416,517</b>
55907 & 55602	INSTRUCTIONAL EQUIPMENT			\$590,449	\$292,750
55901/2	NON INSTRU EQUIPMENT			\$154,596	\$423,411
55903/5	COMPUTER EQUIPMENT			\$1,821,068	\$1,145,155
<b>TOTAL EQUIPMENT AQUISITION</b>				<b>\$2,566,113</b>	<b>\$1,861,316</b>
51601	UNEMPLOYMENT			\$2,790,294	\$2,762,067
51401	HEALTH & LIFE			\$67,477,725	\$73,466,336
51901	MEDICARE			\$5,632,980	\$6,404,164
51701	INJURY & WORKMANS COMP			\$3,649,139	\$2,918,257
54301	INJURY PAYMENTS			\$764,146	\$692,906
51501	PENSION/SEVER/ANNUITY			\$18,444,338	\$16,875,790
51402	BTU HEALTH & WELFARE			\$6,567,861	\$7,371,833
<b>TOTAL EMPLOYEE BENEFITS</b>				<b>\$105,326,483</b>	<b>\$110,491,353</b>
52907/08/35 & 53204	CONTRACTED SERVICES			\$13,480,773	\$14,186,900
52919	MEDICAL SERVICES			\$30,423	\$30,423
54903	INSURANCE			\$3,753,026	\$3,411,852
52301	CONTRACTED EDUCATION			\$15,714,142	\$16,718,407
52303	THERAPIES			\$3,534,790	\$3,583,755
52901	PRINTING/ADVERTISING			\$3,061,704	\$2,576,011
<b>TOTAL PURCHASED SERVICES</b>				<b>\$39,574,858</b>	<b>\$40,507,348</b>
53603	POSTAGE			\$526,951	\$505,935
56022	EXECUTION OF COURTS			\$161,000	\$161,000
56023	SETTLEMENTS/GRIEVANCES			\$238,800	\$238,800
54907	MISCELLANEOUS			\$814,726	\$822,004
<b>TOTAL MISCELLANEOUS</b>				<b>\$1,741,477</b>	<b>\$1,727,739</b>
<b>TOTAL NON-SALARY EXPENSES</b>		<b>0.0</b>	<b>0.0</b>	<b>\$266,150,397</b>	<b>\$280,961,857</b>
<b>TOTAL</b>		<b>8,367.3</b>	<b>8,427.7</b>	<b>\$747,485,524</b>	<b>\$782,035,360</b>

**Boston Public Schools**  
**FY 2007 & FY 2008 Account Code Budget Comparison**  
**(General Fund)**



**BPS Historical Expenditure Comparison  
General Fund – Actual Expenses**

EXPENSE CODE	FY 2002 ACTUAL	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 02/07 \$ Increase	FY 02/07 Percent
<b>SALARIES</b>								
5100X SALARIES	\$426,215,442	\$435,534,947	\$437,774,094	\$446,556,251	\$484,389,264	\$481,335,127	\$55,119,685	112.9%
54802 RESERVE	\$1,460,170	\$2,580,655	\$-	\$1,660,982	\$-	\$1,454,898	\$1,660,982	99.6%
<b>TOTAL SALARIES</b>	<b>\$427,675,612</b>	<b>\$438,115,602</b>	<b>\$437,774,094</b>	<b>\$448,217,233</b>	<b>\$484,389,264</b>	<b>\$482,790,025</b>	<b>\$56,780,667</b>	<b>112.9%</b>
<b>SUPPLIES</b>								
53801/2 INSTRUCTIONAL SUPPLIES	\$9,136,477	\$6,856,589	\$5,922,989	\$4,987,615	\$4,043,102	\$5,583,043	\$(3,461,767)	61.1%
53805 A.V. & LIBRARY	\$1,084,202	\$729,813	\$239,436	\$381,568	\$317,673	\$381,368	\$(696,799)	35.2%
53803 TESTING SUPPLIES	\$194,654	\$130,835	\$76,435	\$158,285	\$137,000	\$156,617	\$(39,410)	80.5%
53909 NON-INSTRUCT. SUPPLIES	\$1,115,575	\$1,050,970	\$732,790	\$746,558	\$909,586	\$1,193,192	\$(321,100)	107.0%
<b>TOTAL SUPPLIES</b>	<b>\$11,530,908</b>	<b>\$8,768,207</b>	<b>\$6,971,650</b>	<b>\$6,274,026</b>	<b>\$5,407,362</b>	<b>\$7,314,220</b>	<b>\$(4,519,076)</b>	<b>63.4%</b>
<b>PROPERTY SERVICES</b>								
52205 HEAT,LIGHT & POWER	\$12,611,126	\$13,644,069	\$16,787,577	\$16,465,000	\$23,242,778	\$21,448,649	\$614,444	170.1%
52110 TELEPHONE	\$1,173,035	\$1,003,675	\$1,296,706	\$1,274,687	\$1,335,526	\$976,611	\$411,658	83.3%
52206 WATER & SEWER	\$1,540,704	\$1,681,940	\$1,613,933	\$2,212,959	\$1,422,187	\$1,650,000	\$826,905	107.1%
52604 REP/MAINT.	\$15,872,727	\$15,191,402	\$15,310,708	\$16,212,546	\$17,879,002	\$20,466,837	\$2,778,522	128.9%
54904 LEASE	\$1,158,289	\$1,362,904	\$880,822	\$1,180,739	\$1,213,062	\$1,252,671	\$(82,501)	108.1%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$32,355,881</b>	<b>\$32,883,990</b>	<b>\$35,889,745</b>	<b>\$37,345,931</b>	<b>\$45,092,554</b>	<b>\$45,794,768</b>	<b>\$4,549,028</b>	<b>141.5%</b>
<b>TRANSPORTATION</b>								
52802 TRAVEL OUT OF TOWN	\$135,536	\$61,618	\$42,634	\$111,358	\$98,151	\$257,564	\$6,293	190.0%
52803 MILEAGE REIMBURSEMENT	\$198,927	\$23,512	\$105,558	\$386,303	\$111,746	\$285,152	\$127,832	143.3%
52805 CONTROLLED CHOICE	\$24,556,067	\$24,550,135	\$24,285,338	\$27,472,671	\$26,302,252	\$27,064,906	\$3,767,120	110.2%
52806 PRIVATE/PAROCIAL	\$2,154,832	\$2,433,865	\$2,011,911	\$2,332,245	\$2,354,150	\$2,235,341	\$246,691	103.7%
52807 YOUTH SPED	\$18,664,164	\$18,673,252	\$19,200,307	\$19,661,450	\$19,744,589	\$20,446,463	\$1,679,808	109.6%
52808 OUT-CITY SPED	\$4,789,307	\$4,929,354	\$4,490,442	\$5,070,775	\$5,295,308	\$5,826,253	\$1,047,034	121.7%
52809 PUBLIC TRANSPORT	\$2,018,378	\$1,196,151	\$1,714,220	\$2,251,538	\$2,217,364	\$2,195,700	\$419,794	108.8%
52810 ATHLETICS	\$496,125	\$515,970	\$493,139	\$544,441	\$845,700	\$964,460	\$72,954	194.4%
52811 FIELD TRIP	\$143,547	\$175,758	\$100,518	\$153,492	\$108,652	\$188,058	\$113,092	131.0%
52812 COMMUNITY TRANSPORT	\$5,000	\$7,700	\$400	\$3,200	\$4,897	\$4,100	\$2,919	82.0%
55001 MOTOR VEHICLES PURCHASED	\$111,794				\$90,065	\$88,924	\$0	79.5%
55401 VEH LEASE/RENT/MAINT	\$3,202,646	\$3,244,689	\$3,110,979	\$2,504,481	\$2,110,939	\$2,820,659	\$(533,029)	88.1%
<b>TOTAL TRANSPORTATION EXPENSES</b>	<b>\$56,476,323</b>	<b>\$55,812,004</b>	<b>\$55,555,444</b>	<b>\$60,491,954</b>	<b>\$59,283,812</b>	<b>\$62,377,580</b>	<b>\$6,950,508</b>	<b>110.5%</b>

# **BPS Historical Expenditure Comparison** **General Fund – Actual Expenses**

EXPENSE CODE	FY 2002 ACTUAL	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 02/07 \$ Increase	FY 02/07 Percent
<b>EQUIPMENT</b>								
55907 INSTRUCT EQUIPMENT	\$643,668	\$232,674	\$261,092	\$230,285	\$205,807	\$590,449	\$ (106,397)	91.7%
55901 NON INSTRUCT EQUIPMENT	\$496,481	\$263,365	\$120,441	\$161,401	\$133,178	\$154,596	\$ (278,610)	31.1%
55903/5 DATA PROCESSING	\$1,203,928	\$803,144	\$1,238,638	\$1,097,212	\$1,408,101	\$1,821,068	\$ (239,561)	151.3%
<b>TOTAL EQUIPMENT ACQUISITION</b>	<b>\$2,344,077</b>	<b>\$1,299,183</b>	<b>\$1,620,171</b>	<b>\$1,488,898</b>	<b>\$1,747,085</b>	<b>\$2,566,113</b>	<b>\$ (624,568)</b>	<b>109.5%</b>
<b>BENEFITS</b>								
51401 HEALTH & LIFE	\$42,741,475	\$46,164,955	\$46,824,261	\$52,630,180	\$58,127,975	\$67,477,725	\$17,698,166	157.9%
51402 BTU HEALTH & WELFARE	\$6,183,342	\$6,466,990	\$5,890,591	\$6,897,064	\$6,181,858	\$6,567,861	\$1,260,957	106.2%
51501 PENSION/SEVER/ANNUITY	\$8,974,681	\$9,419,679	\$17,059,866	\$13,471,700	\$11,997,128	\$18,444,338	\$6,494,993	205.5%
51601 UNEMPLOYMENT	\$1,382,559	\$1,410,460	\$5,612,073	\$4,480,718	\$2,140,992	\$2,790,294	\$3,201,967	201.8%
51701 INJURY & WORKMANS COMP	\$2,518,102	\$2,652,355	\$3,942,970	\$3,795,244	\$3,114,463	\$3,649,139	\$1,115,322	144.9%
51901 MEDICARE	\$3,626,346	\$4,347,486	\$3,573,920	\$4,820,631	\$4,374,362	\$5,632,980	\$1,739,203	155.3%
54301 INJURY PAYMENTS	\$827,202	\$827,202	\$839,876	\$827,202	\$829,643	\$764,146	\$185,978	92.4%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$66,253,707</b>	<b>\$71,289,127</b>	<b>\$83,743,556</b>	<b>\$86,922,739</b>	<b>\$86,766,421</b>	<b>\$105,326,483</b>	<b>\$31,696,586</b>	<b>159.0%</b>
<b>PURCHASED SERVICES</b>								
52907/17/35 CONTRACTED SERVICES	\$9,873,547	\$9,315,523	\$7,336,647	\$9,646,611	\$11,204,064	\$13,480,773	\$1,114,486	136.5%
52919 MEDICAL SERVICES	\$26,035	\$27,943	\$27,840	\$30,423	\$30,639	\$30,423	\$6,581	116.9%
54903 INSURANCE	\$5,958	\$5,000	\$9,130	\$25,000	\$3,406,472	\$3,753,026	\$19,822	62991.4%
52301 CONTRACTED EDUCATION	\$25,884,275	\$25,543,619	\$21,629,282	\$21,567,588	\$11,177,896	\$15,714,142	\$ (1,742,184)	60.7%
52303 THERAPIES	\$1,974,496	\$3,250,000	\$2,707,556	\$3,500,000	\$4,754,808	\$3,534,790	\$1,621,526	179.0%
52901/8 PRINTING/ADVERTISING	\$3,919,332	\$2,167,285	\$1,965,113	\$2,630,773	\$3,113,621	\$3,061,704	\$ (177,176)	78.1%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$41,683,643</b>	<b>\$40,309,370</b>	<b>\$33,675,567</b>	<b>\$37,400,395</b>	<b>\$33,687,500</b>	<b>\$39,574,858</b>	<b>\$843,055</b>	<b>94.9%</b>
<b>MISCELLANEOUS</b>								
53603 POSTAGE	\$525,464	\$554,218	\$428,069	\$548,280	\$440,872	\$526,951	\$106,727	100.3%
56022 EXECUTION OF COURTS	\$202,400	\$202,027	\$220,671	\$161,000	\$25,550	\$161,000	\$ (6,687)	79.5%
56023 SETTLEMENTS/GRIEVANCES	\$239,400	\$239,400	\$249,293	\$238,800	\$593,599	\$238,800	\$57,173	99.8%
54907 MISCELLANEOUS	\$441,786	\$1,144,579	\$410,551	\$1,028,433	\$391,293	\$814,726	\$723,804	184.4%
<b>TOTAL MISCELLANEOUS</b>	<b>\$1,409,050</b>	<b>\$2,140,224</b>	<b>\$1,308,583</b>	<b>\$1,976,513</b>	<b>\$1,451,314</b>	<b>\$1,741,477</b>	<b>\$881,017</b>	<b>123.6%</b>
<b>TOTAL NON-SALARY EXPENSES</b>	<b>\$212,053,589</b>	<b>\$212,502,105</b>	<b>\$218,764,717</b>	<b>\$231,900,456</b>	<b>\$233,436,047</b>	<b>\$264,695,499</b>	<b>\$39,776,550</b>	<b>124.8%</b>
<b>GRAND TOTALS</b>	<b>\$639,729,201</b>	<b>\$650,617,707</b>	<b>\$656,538,811</b>	<b>\$680,117,689</b>	<b>\$717,825,311</b>	<b>\$747,485,524</b>	<b>\$96,557,217</b>	<b>116.8%</b>

**Boston Public Schools  
FY 2008 Budget Summary  
External Funds**

EXPENSE TITLE	POSITIONS (FTEs)		ANNUAL BUDGET		BUDGET VARIANCE	
	FY 2007	FY 2008	FY 2007	FY 2008	Increase / (Decrease)	Percent
TEACHERS	367.7	297.6	\$21,520,726	\$20,919,697	\$(601,029)	-2.79%
TEMPORARY TEACHERS	0.0	0.0	\$2,231,916	\$2,121,401	\$(110,515)	-4.95%
ADMINISTRATORS	118.5	108.0	\$10,866,067	\$11,070,774	\$204,707	1.88%
SUPPORT PERSONNEL	46.7	32.9	\$2,995,862	\$2,338,908	\$(656,954)	-21.93%
AIDES & MONITORS	139.1	130.1	\$3,243,190	\$3,386,933	\$143,743	4.43%
SECRETARIAL/CLERICAL	32.9	31.3	\$1,249,937	\$1,252,792	\$2,855	0.23%
CUST/SAFETY/TECHNICAL	350.8	347.5	\$9,951,024	\$10,124,187	\$173,163	1.74%
PART-TIME & SUMMER	33.2	36.9	\$17,026,830	\$8,771,460	\$(8,255,370)	-48.48%
<b>TOTAL SALARIES</b>	<b>1,088.9</b>	<b>984.3</b>	<b>\$69,085,552</b>	<b>\$59,986,152</b>	<b>\$(9,099,400)</b>	<b>-13.17%</b>
RESERVE			\$0	\$24,398	\$24,398	
SUPPLIES			\$8,223,885	\$6,228,756	\$(1,995,129)	-24.26%
PROPERTY SERVICES			\$1,875,803	\$1,860,675	\$(15,128)	-0.81%
TRANSPORTATION			\$622,402	\$429,282	\$(193,120)	-31.03%
EQUIPMENT			\$1,503,374	\$1,257,687	\$(245,687)	-16.34%
BENEFITS			\$11,114,155	\$9,843,595	\$(1,270,560)	-11.43%
PURCHASED SERVICES			\$36,775,403	\$30,284,502	\$(6,490,901)	-17.65%
MISCELLANEOUS <sup>A</sup>			\$12,059,282	\$10,960,373	\$(1,098,909)	-9.11%
<b>TOTAL NON-SALARY</b>	<b>0.0</b>	<b>0.0</b>	<b>\$72,174,304</b>	<b>\$60,889,268</b>	<b>\$(11,285,036)</b>	<b>-15.64%</b>
<b>TOTAL BUDGET</b>	<b>1,088.9</b>	<b>984.3</b>	<b>\$141,259,856</b>	<b>\$120,875,420</b>	<b>\$(20,384,436)</b>	<b>-14.43%</b>

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**External Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
131	51002	REG ED TEACHER	255.9	194.1	\$15,065,910	\$13,439,242
134	51003	LONG TERM LEAVE	0.0	0.0	\$0	\$0
135	51004	SALARY ORDER	0.0	0.0	\$0	\$0
141	51005	KDG TEACHER	0.0	0.5	\$0	\$35,346
151	51006	OCC TEACHER	2.0	2.0	\$122,456	\$143,574
161	51007	BIL KDG TEACHER	1.0	1.2	\$69,547	\$85,688
171	51008	SPED RESOURCE TEACHER	8.4	4.8	\$548,911	\$327,283
181	51009	SPED SUB SEP TEACHER	20.0	18.5	\$1,286,634	\$1,390,534
191	51010	BIL TEACHER	52.3	51.3	\$2,526,498	\$3,871,539
201	51011	SPECIALIST TEACHER	26.1	23.2	\$1,765,392	\$1,491,113
211	51012	SPED ITIN TEACHER	2.0	2.0	\$135,378	\$135,378
<b>TOTAL TEACHERS</b>			<b>367.7</b>	<b>297.6</b>	<b>\$21,520,726</b>	<b>\$20,919,697</b>
133	51102	SUB PER DIEM	0.0	0.0	\$2,231,916	\$2,121,401
136	51103	SPED/CORE SUBS - PER DIEM	0.0	0.0	\$0	\$-
<b>TOTAL TEMPORARY TEACHERS</b>			<b>0.0</b>	<b>0.0</b>	<b>\$2,231,916</b>	<b>\$2,121,401</b>
311	51013	CENTRAL ADMIN	2.0	1.0	\$185,541	\$132,271
313	51014	ELEM SCH ADMIN	4.0	3.0	\$363,408	\$309,648
314	51015	MIDDLE SCH ADMIN	4.0	3.8	\$387,621	\$356,722
315	51016	HIGH SCH ADMIN	4.0	4.0	\$324,604	\$371,910
316	51017	SPECIAL SCH ADMIN	6.0	6.0	\$503,034	\$503,034
320	51018	CLUSTER COORDINATOR	0.0	0.0	\$0	\$0
321	51019	PROFESSIONAL SUPPORT	98.5	90.2	\$9,101,859	\$9,397,189
<b>TOTAL ADMINISTRATORS</b>			<b>118.5</b>	<b>108.0</b>	<b>\$10,866,067</b>	<b>\$11,070,774</b>
331	51020	ITIN PUPIL SUPPORT	12.0	7.0	\$571,693	\$466,653
340	51021	PROGRAM SUPPORT	24.6	14.1	\$1,703,379	\$1,037,406
341	51022	SPED-EVALUATION TEAM	4.0	4.0	\$299,100	\$299,100
342	51023	LIBRARIAN	1.0	1.0	\$70,273	\$73,239
361	51024	GUIDANCE	2.0	2.8	\$145,124	\$199,301
381	51025	ATHLETIC INSTRUCTORS	0.0	1.0	\$0	\$64,505
411	51026	NURSES	3.1	3.0	\$206,293	\$198,704
<b>TOTAL SUPPORT</b>			<b>46.7</b>	<b>32.9</b>	<b>\$2,995,862</b>	<b>\$2,338,908</b>
578	51039	INSTR AIDE	102.5	96.5	\$2,201,159	\$2,404,535
586	51041	SPED RESOURCE AIDE	0.0	0.0	\$0	\$0
587	51042	SPED SUB SEP AIDE	15.0	16.0	\$565,776	\$594,878
588	51043	BILINGUAL AIDE	21.6	17.6	\$476,255	\$387,520
<b>TOTAL AIDES</b>			<b>139.1</b>	<b>130.1</b>	<b>\$3,243,190</b>	<b>\$3,386,933</b>
511	51027	SEC/CLER	29.5	27.0	\$1,162,178	\$1,130,285
512	51028	ETL SECRETARIAL/CLER	3.3	3.3	\$84,424	\$86,560
514	51029	GUIDANCE CLERICAL	0.1	1.0	\$3,335	\$35,947
<b>TOTAL SECRETARIAL</b>			<b>32.9</b>	<b>31.3</b>	<b>\$1,249,937</b>	<b>\$1,252,792</b>

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**External Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
521	51030	CUSTODIAL	0.0	0.0	\$0	\$0
522	51104	SUBSTITUTE CUSTODIAN	0.0	0.0	\$0	\$0
524	51031	CUSTODIAL LONG TERM	0.0	0.0	\$0	\$0
525	51203	CUSTODIAL OT	0.0	0.0	\$25,299	\$18,205
530	51032	FT CAFETERIA WKR	49.0	52.0	\$1,254,157	\$1,237,157
531	51304	FOOD SERVICE WKR	212.0	215.0	\$5,051,918	\$5,291,918
551	51033	TECHNICAL SUPPORT	55.5	55.5	\$2,201,589	\$2,299,853
552	51034	TECHNICAL SUPERVISOR	13.0	13.0	\$681,484	\$783,230
553	51035	SCHOOL POLICE OFFICER	0.0	0.0	\$0	\$0
554	51036	COMMUNITY FIELD COORD	21.3	12.0	\$717,411	\$476,458
555	51204	NON ACADEMIC OT	0.0	0.0	\$19,166	\$17,366
556	51037	EXTERNAL MONITOR	0.0	0.0	\$0	\$0
557	51038	HEALTH PARAPROFESS	0.0	0.0	\$0	\$0
TOTAL CUST/SAFE/TECH			350.8	347.5	\$9,951,024	\$10,124,187
371	51302	COACH	0.0	0.0	\$0	\$0
391	51202	PROFESSIONAL/OT + STIPEND	0.0	0.0	\$16,166,671	\$7,901,982
513	51303	SEC/CLER PART-TIME	0.0	0.0	\$214,037	\$214,037
541	51305	NON-ACAD PART-TIME	0.0	0.0	\$67,545	\$14,030
576	51306	LUNCH MONITOR	22.8	33.5	\$308,848	\$464,052
577	51307	BUS MONITOR	0.0	3.4	\$0	\$0
584	51040	LIBRARY AIDE	10.4	0.0	\$269,729	\$177,359
TOTAL PART-TIME			33.2	36.9	\$17,026,830	\$8,771,460
TOTAL SALARY EXPENSES			1,088.9	984.3	\$69,085,552	\$59,986,152
495	54801/2	RESERVE			\$0	\$24,398
TOTAL RESERVE					\$0	\$24,398
620	53801/2	INSTRUCTIONAL SUPPLIES			\$7,073,174	\$5,037,429
622	53805	A.V. & LIBRARY			\$11,500	\$6,800
627	53803	TESTING SUPPLIES			\$100,000	\$0
TOTAL INSTRUCTIONAL SUPPLIES					\$7,184,674	\$5,044,229
650	53909	NON-INSTRUCT. SUPPLIES			\$1,039,211	\$1,184,527
TOTAL NON-INSTRUCTIONAL SUPPLIES					\$1,039,211	\$1,184,527
700	52205	HEAT, LIGHT & POWER			\$300,000	\$300,000
710	52110	TELEPHONE			\$36,098	\$24,840
720	52206	WATER & SEWER			\$0	\$0
730	52604	REP/MAINT.			\$1,488,485	\$1,488,485
740	54904	LEASE			\$51,220	\$47,350
TOTAL PROPERTY SERVICES					\$1,875,803	\$1,860,675

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**External Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
750	52805	CONTROLLED CHOICE TRANSPORT			\$0	\$0
755	52806	PRIVATE/PAROCHIAL			\$0	\$0
761	52807	YOUTH SPED			\$0	\$0
762	52808	OUT-CITY SPED			\$0	\$0
770	52809	PUBLIC TRANSPORT			\$0	\$0
780	52810	ATHLETICS TRANSPORT			\$0	\$0
781	52811	FIELD TRIP			\$181,372	\$145,365
790	55401	VEH LEASE/RENT/MAINT			\$88,228	\$62,128
791	52803	MILEAGE REIMBURSEMENT			\$26,176	\$13,801
792	52802	TRAVEL OUT OF TOWN			\$326,626	\$200,976
795	52812	COMMUNITY TRANSPORT			\$0	\$7,012
<b>TOTAL TRANSPORTATION EXPENSES</b>					<b>\$622,402</b>	<b>\$429,282</b>
810	55907 & 55602	INSTRUCTIONAL EQUIPMENT			\$383,272	\$332,312
820	55901/2	NON INSTRU EQUIPMENT			\$102,500	\$100,000
830	55903/5	COMPUTER EQUIPMENT			\$1,017,602	\$825,375
<b>TOTAL EQUIPMENT AQUISION</b>					<b>\$1,503,374</b>	<b>\$1,257,687</b>
850	51601	UNEMPLOYMENT			\$83,662	\$104,936
860	51401	HEALTH & LIFE			\$6,122,015	\$5,033,029
865	51901	MEDICARE			\$639,881	\$649,725
870	51701	INJURY & WORKMANS COMP			\$155,322	\$188,880
871	54301	INJURY PAYMENTS			\$0	\$0
880	51501	PENSION/SEVER/ANNUITY			\$3,496,729	\$3,395,017
890	51402	BTU HEALTH & WELFARE			\$616,546	\$472,008
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>\$11,114,155</b>	<b>\$9,843,595</b>
910	52907	CONTRACTED SERVICES			\$25,623,314	\$18,282,674
913	52919	MEDICAL SERVICES			\$0	\$0
920	54903	INSURANCE			\$14,961	\$14,961
930	52301	CONTRACTED EDUCATION			\$10,940,042	\$11,800,648
931	52303	THERAPIES			\$0	\$0
940	52901	PRINTING/ADVERTISING			\$197,086	\$186,219
<b>TOTAL PURCHASED SERVICES</b>					<b>\$36,775,403</b>	<b>\$30,284,502</b>
970	53603	POSTAGE			\$29,553	\$30,182
980	56022	EXECUTION OF COURTS			\$0	\$0
981	56023	SETTLEMENTS/GRIEVANCES			\$0	\$0
999	54907	MISCELLANEOUS (includes food purchases)			\$12,029,729	\$10,930,191
<b>TOTAL MISCELLANEOUS</b>					<b>\$12,059,282</b>	<b>\$10,960,373</b>
<b>TOTAL NON-SALARY EXPENSES</b>			<b>0.0</b>	<b>0.0</b>	<b>\$72,174,304</b>	<b>\$60,889,268</b>
<b>GRAND TOTALS</b>			<b>1,088.9</b>	<b>984.3</b>	<b>\$141,259,856</b>	<b>\$120,875,420</b>

**Boston Public Schools  
FY 2008 Budget Summary  
All Funds**

EXPENSE TITLE	POSITIONS (FTEs)^		ANNUAL BUDGET		BUDGET VARIANCE	
	FY 2007	FY 2008	FY 2007	FY 2008	Increase / (Decrease)	Percent
TEACHERS	4,978.7	4,940.8	\$331,392,401	\$344,089,043	\$12,696,642	3.83%
TEMPORARY TEACHERS	0.0	0.0	\$10,010,588	\$10,633,352	\$622,764	6.22%
ADMINISTRATORS	729.7	726.0	\$55,712,108	\$59,626,304	\$3,914,196	7.03%
SUPPORT PERSONNEL	502.7	488.1	\$37,328,108	\$35,461,185	\$(1,866,923)	-5.00%
AIDES & MONITORS	1,197.5	1,202.4	\$27,255,872	\$27,553,990	\$298,118	1.09%
SECRETARIAL/CLERICAL	363.8	363.1	\$12,982,081	\$11,980,857	\$(1,001,224)	-7.71%
CUST/SAFETY/TECHNICAL	1,181.6	1,187.0	\$44,061,949	\$47,926,680	\$3,864,731	8.77%
PART-TIME & SUMMER	502.2	504.6	\$31,677,572	\$23,788,244	\$(7,889,328)	-24.91%
<b>TOTAL SALARIES</b>	<b>9,456.2</b>	<b>9,412.0</b>	<b>\$550,420,679</b>	<b>\$561,059,655</b>	<b>\$10,638,976</b>	<b>1.93%</b>
RESERVE			\$1,454,898	\$4,660,876	\$3,205,978	220.36%
SUPPLIES			\$15,538,105	\$13,717,230	\$(1,820,875)	-11.72%
PROPERTY SERVICES			\$47,670,571	\$47,693,307	\$22,736	0.05%
TRANSPORTATION			\$62,999,982	\$68,845,799	\$5,845,817	9.28%
EQUIPMENT			\$4,069,487	\$3,119,003	\$(950,484)	-23.36%
BENEFITS			\$116,440,638	\$120,334,948	\$3,894,310	3.34%
PURCHASED SERVICES			\$76,350,261	\$70,791,850	\$(5,558,411)	-7.28%
MISCELLANEOUS			\$13,800,759	\$12,688,112	\$(1,112,647)	-8.06%
<b>TOTAL NON-SALARY</b>	<b>0.0</b>	<b>0.0</b>	<b>\$338,324,701</b>	<b>\$341,851,125</b>	<b>\$3,526,424</b>	<b>1.04%</b>
<b>GRAND TOTAL</b>	<b>9,456.2</b>	<b>9,412.0</b>	<b>\$888,745,380</b>	<b>\$902,910,780</b>	<b>\$14,165,400</b>	<b>1.59%</b>

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**All Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
131	51002	REG ED TEACHER	2,590.9	2,516.7	\$169,550,192	\$173,041,847
134	51003	LONG TERM LEAVE	0.0	0.0	\$3,104,636	\$7,488,956
135	51004	SALARY ORDER	0.0	0.0	\$0	\$0
141	51005	KDG TEACHER	198.5	210.0	\$13,144,580	\$13,654,837
151	51006	OCC TEACHER	43.0	44.0	\$2,842,899	\$2,797,016
161	51007	BIL KDG TEACHER	50.5	57.0	\$3,361,801	\$3,822,570
171	51008	SPED RESOURCE TEACHER	312.9	303.3	\$21,039,441	\$20,014,411
181	51009	SPED SUB SEP TEACHER	834.0	847.1	\$56,316,679	\$55,805,765
191	51010	BIL TEACHER	363.4	374.2	\$23,395,320	\$27,961,105
201	51011	SPECIALIST TEACHER	370.7	373.7	\$24,552,177	\$24,644,285
211	51012	SPED ITIN TEACHER	214.8	214.8	\$14,084,676	\$14,858,251
<b>TOTAL TEACHERS</b>			<b>4,978.7</b>	<b>4,940.8</b>	<b>\$331,392,401</b>	<b>\$344,089,043</b>
133	51102	SUB PER DIEM	0.0	0.0	\$9,798,530	\$10,417,794
136	51103	SPED/CORE SUBS - PER DIEM	0.0	0.0	\$212,058	\$215,558
<b>TOTAL TEMPORARY TEACHERS</b>			<b>0.0</b>	<b>0.0</b>	<b>\$10,010,588</b>	<b>\$10,633,352</b>
311	51013	CENTRAL ADMIN	32.0	31.0	\$3,254,996	\$3,428,911
313	51014	ELEM SCH ADMIN	131.0	130.0	\$11,676,984	\$11,974,477
314	51015	MIDDLE SCH ADMIN	69.0	68.1	\$5,976,032	\$5,822,173
315	51016	HIGH SCH ADMIN	150.5	156.0	\$13,041,445	\$13,596,829
316	51017	SPECIAL SCH ADMIN	26.0	27.0	\$2,257,159	\$2,273,743
320	51018	CLUSTER COORDINATOR	0.0	0.0	\$0	\$0
321	51019	PROFESSIONAL SUPPORT	321.2	313.9	\$19,505,492	\$22,530,171
<b>TOTAL ADMINISTRATORS</b>			<b>729.7</b>	<b>726.0</b>	<b>\$55,712,108</b>	<b>\$59,626,304</b>
331	51020	ITIN PUPIL SUPPORT	72.0	67.0	\$5,511,905	\$5,147,947
340	51021	PROGRAM SUPPORT	102.7	87.9	\$7,307,406	\$6,216,094
341	51022	SPED-EVALUATION TEAM	94.2	95.5	\$7,270,580	\$7,253,678
342	51023	LIBRARIAN	21.0	22.0	\$2,058,774	\$1,804,103
361	51024	GUIDANCE	99.5	99.8	\$7,340,727	\$7,273,197
381	51025	ATHLETIC INSTRUCTORS	10.6	11.6	\$644,032	\$704,041
411	51026	NURSES	102.7	104.3	\$7,194,684	\$7,062,125
<b>TOTAL SUPPORT</b>			<b>502.7</b>	<b>488.1</b>	<b>\$37,328,108</b>	<b>\$35,461,185</b>
578	51039	INSTR AIDE	289.7	285.5	\$6,976,985	\$6,999,924
586	51041	SPED RESOURCE AIDE	15.0	17.0	\$315,517	\$358,771
587	51042	SPED SUB SEP AIDE	804.8	805.0	\$18,035,093	\$18,095,633
588	51043	BILINGUAL AIDE	88.0	94.9	\$1,928,277	\$2,099,662
<b>TOTAL AIDES</b>			<b>1,197.5</b>	<b>1,202.4</b>	<b>\$27,255,872</b>	<b>\$27,553,990</b>
511	51027	SEC/CLER	258.8	259.5	\$9,778,976	\$9,491,464
512	51028	ETL SECRETARIAL/CLER	94.8	94.6	\$2,890,227	\$2,195,907
514	51029	GUIDANCE CLERICAL	10.2	9.0	\$312,878	\$293,486
<b>TOTAL SECRETARIAL</b>			<b>363.8</b>	<b>363.1</b>	<b>\$12,982,081</b>	<b>\$11,980,857</b>

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**All Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
521	51030	CUSTODIAL	406.0	407.0	\$14,003,582	\$16,321,497
522	51104	SUBSTITUTE CUSTODIAN	0.0	0.0	\$0	\$0
524	51031	CUSTODIAL LONG TERM	0.0	0.0	\$769,025	\$769,025
525	51203	CUSTODIAL OT	0.0	0.0	\$1,333,915	\$1,320,167
530	51032	FT CAFETERIA WKR	49.0	52.0	\$1,254,157	\$1,237,157
531	51304	FOOD SERVICE WKR	212.0	215.0	\$5,051,918	\$5,291,918
551	51033	TECHNICAL SUPPORT	228.3	223.5	\$9,766,627	\$10,267,921
552	51034	TECHNICAL SUPERVISOR	66.0	66.0	\$3,653,279	\$4,051,144
553	51035	SCHOOL POLICE OFFICER	85.0	85.0	\$3,402,904	\$3,467,779
554	51036	COMMUNITY FIELD COORD	130.3	132.5	\$4,534,277	\$4,800,077
555	51204	NON ACADEMIC OT	0.0	0.0	\$125,296	\$197,481
556	51037	EXTERNAL MONITOR	0.0	0.0	\$0	\$0
557	51038	HEALTH PARAPROFESS	5.0	6.0	\$166,969	\$202,514
<b>TOTAL CUST/SAFE/TECH</b>			<b>1,181.6</b>	<b>1,187.0</b>	<b>\$44,061,949</b>	<b>\$47,926,680</b>
371	51302	COACH	0.0	0.0	\$1,568,812	\$1,619,110
391	51202	PROFESSIONAL/OT + STIPEND	0.0	0.0	\$22,465,650	\$13,965,103
513	51303	SEC/CLER PART-TIME	0.5	0.5	\$295,645	\$284,594
541	51305	NON-ACAD PART-TIME	2.0	2.0	\$607,457	\$561,884
576	51306	LUNCH MONITOR	178.5	181.0	\$2,252,223	\$2,364,886
577	51307	BUS MONITOR	265.2	270.3	\$3,070,657	\$3,572,414
584	51040	LIBRARY AIDE	56.0	50.8	\$1,417,128	\$1,420,253
<b>TOTAL PART-TIME</b>			<b>502.2</b>	<b>504.6</b>	<b>\$31,677,572</b>	<b>\$23,788,244</b>
<b>TOTAL SALARY EXPENSES</b>			<b>9,456.2</b>	<b>9,412.0</b>	<b>\$550,420,679</b>	<b>\$561,059,655</b>
495	54801&2	RESERVE			\$1,454,898	\$4,660,876
<b>TOTAL RESERVE</b>					<b>\$1,454,898</b>	<b>\$4,660,876</b>
620	53801&2	INSTRUCTIONAL SUPPLIES			\$12,656,217	\$10,472,150
622	53805	A.V. & LIBRARY			\$392,868	\$393,494
627	53803	TESTING SUPPLIES			\$256,617	\$157,667
<b>TOTAL INSTRUCTIONAL SUPPLIES</b>					<b>\$13,305,702</b>	<b>\$11,023,311</b>
650	53909	NON-INSTRUCT. SUPPLIES			\$2,232,403	\$2,693,919
<b>TOTAL NON-INSTRUCTIONAL SUPPLIES</b>					<b>\$2,232,403</b>	<b>\$2,693,919</b>
700	52205	HEAT,LIGHT & POWER			\$21,748,649	\$23,288,160
710	52110	TELEPHONE			\$1,012,709	\$1,166,562
720	52206	WATER & SEWER			\$1,650,000	\$1,425,000
730	52604	REP/MAINT.			\$21,955,322	\$20,859,216
740	54904	LEASE			\$1,303,891	\$954,369
<b>TOTAL PROPERTY SERVICES</b>					<b>\$47,670,571</b>	<b>\$47,693,307</b>

**Boston Public Schools**  
**FY 2008 Budget Detail Comparison**  
**All Funds**

EXPENSE CODE			POSITIONS (FTEs)		ANNUAL BUDGET	
			FY 2007	FY 2008	FY 2007	FY 2008
750	52805	CONTROLLED CHOICE TRANSPORT			\$27,064,906	\$28,496,568
755	52806	PRIVATE/PAROCHIAL			\$2,235,341	\$2,517,652
761	52807	YOUTH SPED			\$20,446,463	\$21,623,900
762	52808	OUT-CITY SPED			\$5,826,253	\$6,196,274
770	52809	PUBLIC TRANSPORT			\$2,195,700	\$3,443,193
780	52810	ATHLETICS TRANSPORT			\$964,460	\$1,010,526
781	52811	FIELD TRIP			\$369,430	\$329,924
790	55401	VEH LEASE/RENT/MAINT			\$2,997,811	\$4,519,937
791	52803	MILEAGE REIMBURSEMENT			\$311,328	\$311,872
792	52802	TRAVEL OUT OF TOWN			\$584,190	\$385,741
795	52812	COMMUNITY TRANSPORT			\$4,100	\$10,212
TOTAL TRANSPORTATION EXPENSES					\$62,999,982	\$68,845,799
810	55907	INSTRU EQUIPMENT			\$973,721	\$625,062
820	55901&2	NON INSTRU EQUIPMENT			\$257,096	\$523,411
830	55903&5	DATA PROCESSING			\$2,838,670	\$1,970,530
TOTAL EQUIPMENT AQUISION					\$4,069,487	\$3,119,003
850	51601	UNEMPLOYMENT			\$2,873,956	\$2,867,003
860	51401	HEALTH & LIFE			\$73,599,740	\$78,499,365
865	51901	MEDICARE			\$6,272,861	\$7,053,889
870	51701	INJURY & WORKMANS COMP			\$3,804,461	\$3,107,137
871	54301	INJURY PAYMENTS			\$764,146	\$692,906
880	51501	PENSION/SEVER/ANNUITY			\$21,941,067	\$20,270,807
890	51402	BTU HEALTH & WELFARE			\$7,184,407	\$7,843,841
TOTAL EMPLOYEE BENEFITS					\$116,440,638	\$120,334,948
910	52907	CONTRACTED SERVICES			\$39,104,087	\$32,469,574
913	52919	MEDICAL SERVICES			\$30,423	\$30,423
920	54903	INSURANCE			\$3,767,987	\$3,426,813
930	52301	CONTRACTED EDUCATION			\$26,654,184	\$28,519,055
931	52303	THERAPIES			\$3,534,790	\$3,583,755
940	52901	PRINTING/ADVERTISING			\$3,258,790	\$2,762,230
TOTAL PURCHASED SERVICES					\$76,350,261	\$70,791,850
970	53603	POSTAGE			\$556,504	\$536,117
980	56022	EXECUTION OF COURTS			\$161,000	\$161,000
981	56023	SETTLEMENTS/GRIEVANCES			\$238,800	\$238,800
999	54907	MISCELLANEOUS (incl. Food Purchases)			\$12,844,455	\$11,752,195
TOTAL MISCELLANEOUS					\$13,800,759	\$12,688,112
TOTAL NON-SALARY EXPENSES			0.0	0.0	\$338,324,701	\$341,851,125
GRAND TOTALS			9,456.2	9,412.0	\$888,745,380	\$902,910,780

**ACCOUNT CODE**

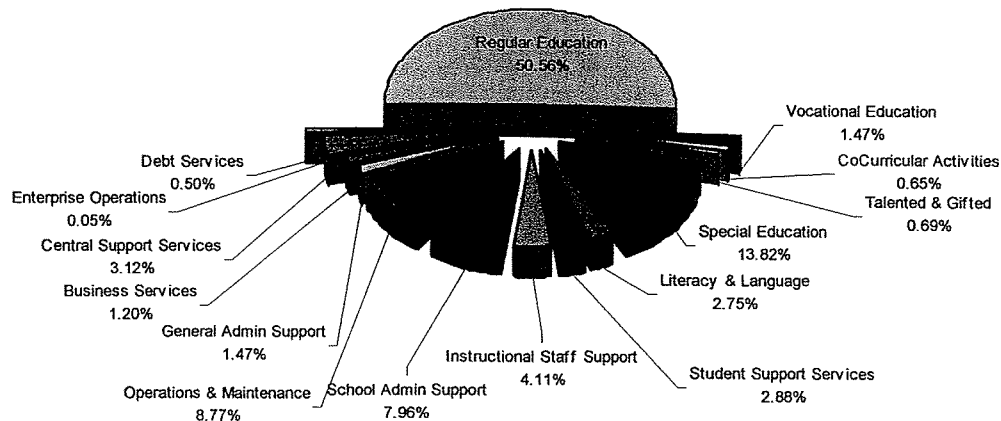
**BOULDER VALLEY  
SCHOOL DISTRICT**

**General Operating Fund - Expenditures by Service (SRE) \***

<b>SERVICE</b>	<b>EXPENDITURES</b>	<b>% OF SPENDING</b>	<b>FTE</b>
<b><u>Instruction</u></b>			
Regular Education	\$ 96,199,477	50.56%	1,304.984
Vocational Education	2,796,260	1.47%	33.666
CoCurricular Activities	1,240,334	0.65%	0.000
Talented & Gifted	1,307,847	0.69%	8.982
<b>Total Instruction</b>	<b>101,543,918</b>	<b>53.37%</b>	<b>1,347.632</b>
<b><u>Special Instruction</u></b>			
Special Education	26,291,985	13.82%	269.169
Literacy & Language	5,238,120	2.75%	62.980
<b>Total Special Instruction</b>	<b>31,530,105</b>	<b>16.57%</b>	<b>332.149</b>
<b><u>Instructional Support</u></b>			
Student Support Services	5,475,199	2.88%	62.640
Instructional Staff Support	7,825,167	4.11%	79.103
<b>Total Instructional Support</b>	<b>13,300,366</b>	<b>6.99%</b>	<b>141.743</b>
<b><u>School Administration and Operations</u></b>			
School Admin Support	15,147,373	7.96%	222.278
Operations & Maintenance	16,691,301	8.77%	213.050
<b>Total School Administration and Ops</b>	<b>31,838,674</b>	<b>16.73%</b>	<b>435.328</b>
<b><u>District Wide Services and Community Obligations</u></b>			
General Admin Support	2,795,955	1.47%	17.600
Business Services	2,286,480	1.20%	33.600
Central Support Services	5,944,528	3.12%	47.625
Enterprise Operations	94,836	0.05%	4.550
Debt Services	946,915	0.50%	0.000
<b>Total District Wide Support</b>	<b>12,068,714</b>	<b>6.34%</b>	<b>103.375</b>
<b>GRAND TOTAL ALL SERVICES</b>	<b>\$ 190,281,777</b>	<b>100.00%</b>	<b>2,360.227</b>

\*SRE: Special Reporting Element is used in the Colorado Department of Education chart of accounts to designate broad categories of expense. See the Glossary for a detailed description of these items.

**General Operating Fund  
2006-07 Budget Dollars by Service**





**Boulder Valley School District**  
**2006-07 General Fund SRE Three Year Comparison**

<b>SRE</b>	<b>2004-05 Audited Actual</b>	<b>2005-06 Unaudited Actual</b>	<b>2006-07 Revised Budget</b>
11 Regular Education	\$ 86,709,784	\$ 89,385,448	\$ 96,199,477
12 Special Education	24,672,023	24,101,358	26,291,985
13 Vocational Education	2,693,881	2,866,739	2,796,260
14 CoCurricular Ed/Athletics	845,168	1,080,470	1,240,334
16 Literacy & Language	4,370,488	3,944,418	5,238,120
17 Talented & Gifted	918,731	1,127,897	1,307,847
21 Student Support Services	5,007,979	5,164,787	5,475,199
22 Instructional Staff Support	6,649,535	7,161,980	7,825,167
23 General Administration Support	2,572,094	2,774,532	2,795,955
24 School Administration Support	14,025,898	14,377,853	15,147,373
25 Business Services	2,689,299	2,016,893	2,286,480
26 Operations & Maintenance	15,757,590	16,731,373	16,691,301
27 Student Transportation	6,829,811	-	-
28 Central Support Services	5,891,373	5,360,376	5,944,528
29 Other Support Services	-	10,220	-
32 Enterprise Operation	105,896	126,291	94,836
34 Adult Basic Education	13,555	-	-
51 Debt Services	714,208	704,507	946,915
<b>TOTAL:</b>	<b>\$ 180,467,313</b>	<b>\$ 176,935,142</b>	<b>\$ 190,281,777</b>



**BOULDER VALLEY SCHOOL DISTRICT**  
**2006-07 General Operating Fund Service (SRE) Budgets by Object**

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2006-07
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	29,305,772	6,212,486	13,774	239,833	39,343	1,275,766	80,029	70,336	\$ 37,237,339
0020 GEN MIDDLE EDUCATION	15,297,828	3,211,299	25,121	118,630	20,098	187,108	61,671	24,756	18,946,511
0030 GEN HIGH SCHOOL EDUCATION	22,512,028	4,642,914	176,764	154,956	65,718	311,241	95,235	50,726	28,009,582
0040 GEN PRESCHOOL EDUCATION	29,364	6,020	-	-	-	4,060	-	-	39,444
0060 INTEGRATED EDUCATION	667,789	139,019	-	8,278	101	12,367	-	637	828,191
0080 LIBRARY INSTRUCTION	64,132	29,836	-	1,938	-	168,952	473	4,215	269,546
0090 OTHER GEN EDUCATION	391,555	76,246	130,202	2,792	96,268	951,273	91,948	50	1,740,334
0093 HOMEBOUND/HOSPITAL	21,584	2,707	-	-	-	-	-	-	24,291
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	526	-	-	526
0200 ART	1,166,881	238,770	-	-	-	30,785	-	112	1,436,548
0231 METALWORK AND JEWELRY	-	-	-	-	-	451	-	-	451
0260 PHOTOGRAPHY	-	-	-	-	-	723	-	-	723
0300 BUSINESS EDUCATION	-	-	-	197	-	6,561	-	302	7,060
0500 LANG ARTS ENGLISH	-	-	63	-	-	30,702	-	-	30,765
0510 LANGUAGE SKILLS	-	-	-	-	-	7,672	-	1,206	8,878
0511 READING	-	-	-	-	-	2,094	-	374	2,468
0543 JOURNALISM	-	-	-	-	-	484	-	-	484
0550 SPEECH	-	-	-	-	-	2,215	-	-	2,215
0560 DRAMA	-	-	-	-	-	740	-	-	740
0600 FOREIGN LANGUAGES	-	-	26	-	-	22,267	982	291	23,566
0810 HEALTH EDUCATION	-	-	-	-	-	4,595	-	266	4,861
0830 PHYSICAL EDUCATION	1,962,734	378,559	-	195	-	21,551	551	471	2,364,061
0833 CAP RES 96/97	-	-	-	-	-	260	-	266	526
0920 HOME EC FAMILY FOCUS	-	-	-	98	-	11,588	-	69	11,755
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	289	-	-	289
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	111	-	11,398	-	111	11,620
1065 INDUSTRIAL ARTS/WOODWORK	-	-	-	-	-	203	-	-	203
1100 MATHEMATICS	-	-	-	-	-	579,921	-	869	580,790
1210 MUSIC GENERAL	1,898,926	378,480	1,049	697	-	16,608	618	394	2,296,772
1240 MUSIC VOCAL	-	-	-	-	-	6,043	-	612	6,655
1250 MUSIC INSTRUMENTAL	1,649,117	330,700	26	622	-	11,830	395	1,227	1,993,917
1251 CONCERT BAND	-	-	-	-	-	488	-	-	488
1255 ORCHESTRA FULL	-	-	-	-	-	834	-	-	834
1256 ORCHESTRA, STRING	-	-	-	-	-	880	-	-	880
1300 NATURAL SCIENCE	-	-	-	-	-	1,989	-	-	1,989
1310 GEN SCIENCE	-	-	-	98	-	56,857	1,756	2,936	61,647
1500 SOCIAL SCIENCES	-	-	-	-	-	218,352	54	1,229	219,635
1520 AMERICAN STUDIES	-	-	-	-	-	1,089	-	-	1,089
1590 OTHER SOCIAL SCIENCES	-	-	-	-	-	266	-	266	532
1600 COMPUTER TECHNOLOGY	-	-	-	497	-	14,659	14,527	-	29,683
1690 OTHER COMPUTER TECHNOLOGY	1,070	109	-	-	-	410	-	-	1,589
<b>SRE TOTAL</b>	<b>74,968,780</b>	<b>15,647,145</b>	<b>347,025</b>	<b>528,942</b>	<b>221,528</b>	<b>3,976,097</b>	<b>348,239</b>	<b>161,721</b>	<b>\$ 96,199,477</b>

**BOULDER VALLEY SCHOOL DISTRICT**  
**2006-07 General Operating Fund Service (SRE) Budgets by Object**

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
<b>SRE 12 SPECIAL EDUCATION</b>									
0092 ESY EXTENDED SCHOOL YEAR	125,684	15,762	5,000	-	1,000	5,056	-	-	\$ 152,502
0093 HOMEBOUND/HOSPITAL	24,875	3,119	-	-	-	-	-	-	27,994
1700 SPECIAL EDUCATION	13,408,404	2,865,773	13,730	14,893	1,037,388	80,976	22,796	17,104	17,461,064
1710 PHYS DISABILITY	777,339	169,814	-	-	-	-	-	-	947,153
1720 VISUAL DISABILITY	175,790	36,062	-	-	-	-	-	-	211,852
1730 HEARING DISABILITY	676,572	139,726	-	-	-	200	-	-	816,498
1740 S.L.I.C.	-	-	-	-	-	889	-	-	889
1750 SIED SPED SPECIAL ED	-	-	-	-	-	652	-	-	652
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	444	-	-	444
1770 SPEECH/LANGUAGE DISABILITY	1,841,702	371,737	-	-	-	-	-	-	2,213,439
1780 MULTIPLE DISABILITIES	-	-	-	-	-	331	-	-	331
1790 OTHER DISABILITIES	-	-	-	-	-	839	-	-	839
1791 PRESCH DISABILITY CHILD	546,339	105,551	200	-	262,711	-	-	-	914,801
2113 SOCIAL WORK SERVICES	1,071,019	220,298	-	-	-	-	-	-	1,291,317
2139 OTHR HLTH SVCS-MEDICAID	1,800	212	-	-	-	-	-	-	2,012
2140 PSYCHOLOGICAL SERVICES	1,274,061	248,486	-	-	-	-	-	-	1,522,547
2153 AUDIOLOGY SERVICES	68,142	13,218	-	-	-	-	-	-	81,360
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	494,064	107,447	-	-	-	-	-	780	602,291
<b>SRE TOTAL</b>	<b>20,485,791</b>	<b>4,297,205</b>	<b>55,930</b>	<b>14,893</b>	<b>1,304,099</b>	<b>93,387</b>	<b>22,796</b>	<b>17,884</b>	<b>\$ 26,291,985</b>
<b>SRE 13 VOCATIONAL EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,387,210	282,429	-	6,740	-	-	-	-	\$ 1,676,379
0033 TEEN PARENTING PROGRAM	248,297	37,817	11,836	-	1,200	7,123	-	500	306,773
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	4,609	-	-	4,609
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,378	-	-	2,378
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,513	-	-	8,513
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	993	-	-	993
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	-	-	-	-	-	5,000	-	322	5,322
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754



**BOULDER VALLEY SCHOOL DISTRICT**  
**2006-07 General Operating Fund Service (SRE) Budgets by Object**

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
<b>SRE 13 VOCATIONAL EDUCATION (continued)</b>									
1808 INTRAMURALS - GENERAL	17,490	2,150	-	-	-	-	-	-	\$ 19,640
1930 HIGH SPONSOR STUDENT ACT	68,068	8,365	-	-	-	8,000	-	500	84,933
2122 COUNSELING SERVICES	52,264	6,554	-	-	-	125	-	194	59,137
2134 NURSING SERVICES	46,124	10,007	-	-	-	-	-	-	56,131
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	-	-	-	-	-	-	-	1,500
2232 ADMIN VOC VOCATIONAL ED	233,595	42,412	-	-	2,800	8,520	-	852	288,179
2410 PRINCIPAL'S OFFICE	145,097	37,472	-	8,205	-	10,000	-	526	201,300
2490 OTHER SCHL ADMIN SUPPORT	4,606	578	-	-	664	-	-	-	5,848
<b>SRE TOTAL</b>	<b>2,204,251</b>	<b>427,784</b>	<b>13,836</b>	<b>14,945</b>	<b>5,564</b>	<b>123,714</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,796,260</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>									
1808 INTRAMURALS - GENERAL	296,886	36,461	-	-	-	-	-	26,625	\$ 359,972
1900 STUDENT ACTIVITIES	-	-	-	-	-	406	-	-	406
1910 ELEM SPONSOR STUDENT ACT	135,786	16,686	-	-	-	-	-	-	152,472
1920 MIDDLE SPONSOR STUDENT AC	129,560	15,920	-	-	-	-	-	-	145,480
1930 HIGH SPONSOR STUDENT ACT	508,508	62,494	-	-	-	-	-	-	571,002
8916 JITSUYGO HIGH SCH PROGRAM	205	25	10,000	-	336	75	-	361	11,002
<b>SRE TOTAL</b>	<b>1,070,945</b>	<b>131,586</b>	<b>10,000</b>	<b>-</b>	<b>336</b>	<b>481</b>	<b>-</b>	<b>26,986</b>	<b>\$ 1,240,334</b>
<b>SRE 16 LITERACY &amp; LANGUAGE SUPPORT SERVICES</b>									
0010 GEN ELEMENTARY EDUC	2,032,282	398,655	-	-	-	10,790	-	-	\$ 2,441,727
0020 GEN MIDDLE EDUCATION	721,686	161,513	-	-	-	21,206	-	801	905,206
0030 GEN HIGH SCHOOL EDUCATION	813,394	180,399	1,093	-	-	11,615	-	-	1,006,501
0090 OTHER GEN EDUCATION	7,909	80,063	800	-	-	4,350	-	1,000	94,122
2200 INSTRUCTIONAL STAFF SPPRT	464,441	94,756	-	3,100	9,210	1,400	-	850	573,757
2212 CURRICULUM DEVELOPMENT	151,875	27,856	2,031	-	825	-	-	-	182,587
2214 EVALUATION INSTRUCT SVCS	21,403	5,014	4,000	-	-	3,803	-	-	34,220
<b>SRE TOTAL</b>	<b>4,212,990</b>	<b>948,256</b>	<b>7,924</b>	<b>3,100</b>	<b>10,035</b>	<b>53,164</b>	<b>-</b>	<b>2,651</b>	<b>\$ 5,238,120</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>									
0020 GEN MIDDLE EDUCATION	42,522	8,121	-	-	26,650	2,470	-	-	\$ 79,763
0030 GEN HIGH SCHOOL EDUCATION	44,216	8,313	-	-	-	2,336	-	-	54,865
0070 TALENTED AND GIFTED	482,418	130,245	4,884	-	78,394	28,491	-	-	724,432
0080 LIBRARY INSTRUCTION	-	-	-	-	-	1,504	-	-	1,504
0550 SPEECH	-	-	-	-	-	1,455	-	-	1,455
1090 OTHER INDUST ARTS/TECH	57,556	11,891	20,000	-	2,535	485	-	-	92,467
1900 STUDENT ACTIVITIES	11,892	1,491	-	-	1,250	4,350	-	1,100	20,083
2213 STAFF DEVELOPMENT	-	-	52,539	-	2,050	-	-	-	54,589
2237 ADMIN TAG PROGRAMS	139,121	29,281	58,483	-	4,882	45,422	-	1,500	278,689
<b>SRE TOTAL</b>	<b>777,725</b>	<b>189,342</b>	<b>135,906</b>	<b>-</b>	<b>115,761</b>	<b>86,513</b>	<b>-</b>	<b>2,600</b>	<b>\$ 1,307,847</b>

**BOULDER VALLEY SCHOOL DISTRICT**  
**2006-07 General Operating Fund Service (SRE) Budgets by Object**

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	180,414	36,702	168,548	-	-	-	-	-	\$ 385,664
2111 SUPERVISION SOCIAL WORKER	17,096	4,382	-	-	-	-	-	-	21,478
2113 SOCIAL WORK SERVICES	279,017	78,909	-	-	-	2,000	-	-	359,926
2114 STUDENT ACCOUNTING	-	-	-	2,150	-	4,589	-	-	6,739
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,701,645	502,584	10,193	19,032	8,559	13,621	-	7,730	3,263,364
2126 PLACEMENT SERVICES	-	-	-	-	-	860	-	-	860
2134 NURSING SERVICES	439,160	95,968	3,300	4,000	6,400	5,265	600	2,710	557,403
2139 OTHR HLTH SVCS-MEDICAID	487,061	159,411	133,008	-	10,000	12,500	20,000	500	822,480
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	-	489	-	-	489
<b>SRE TOTAL</b>	<b>4,104,393</b>	<b>877,956</b>	<b>371,845</b>	<b>25,182</b>	<b>24,959</b>	<b>39,324</b>	<b>20,600</b>	<b>10,940</b>	<b>\$ 5,475,199</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	132,349	116,500	285,529	50	8,229	34,154	-	14,305	\$ 591,116
2210 IMPROVEMENT INSTRUC SVCS	738,487	132,692	89,797	876	15,459	96,894	-	11,000	1,085,205
2211 ADMIN LEARNING SERVICES	218,785	40,540	7,985	1,500	3,042	10,375	1,275	19,500	303,002
2212 CURRICULUM DEVELOPMENT	250,756	46,309	7,800	-	2,600	45,631	-	5,318	358,414
2213 STAFF DEVELOPMENT	45,232	149,842	24,626	-	-	60,504	-	-	280,204
2214 EVALUATION INSTRUCT SVCS	271,942	46,195	56,722	-	4,295	6,769	-	12,525	398,448
2219 LEARNING MATERIALS CENTER	19,154	7,076	-	-	700	862	-	1,200	28,992
2220 MEDIA SUPPORT SERVICES	674,769	118,295	1,500	-	6,146	10,867	7,000	1,746	820,323
2222 LIBRARY SUPPORT SVCS	2,826,668	557,427	16,386	-	-	80,563	280,293	606	3,761,943
2223 AUDIOVISUAL SERVICES	58,014	16,079	720	10,691	250	21,083	4,129	1,063	112,029
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,591	-	-	-	-	-	-	75,491
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
<b>SRE TOTAL</b>	<b>5,303,056</b>	<b>1,239,546</b>	<b>491,065</b>	<b>23,117</b>	<b>40,721</b>	<b>367,702</b>	<b>292,697</b>	<b>67,263</b>	<b>\$ 7,825,167</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	640,092	118,902	100,174	1,279	20,691	25,431	2,200	7,507	\$ 916,276
2311 ADMIN BOE BOARD OF EDUC	-	-	-	-	25,843	38,151	60,000	17,509	141,503
2312 BOE SECTRY BOARD OF EDUC	26,355	4,851	-	-	-	-	-	-	31,206
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	149,329	27,200	103,157	-	-	1,650	-	2,500	283,836
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	110,558	19,812	6,576	-	-	500	-	4,000	141,446
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	460,931	89,893	68,809	2,251	17,286	16,957	4,270	10,916	671,313
2323 GRANT PROCUREMENT	56,273	10,562	-	-	1,140	9,250	-	-	77,225
<b>SRE TOTAL</b>	<b>1,443,538</b>	<b>271,220</b>	<b>809,166</b>	<b>3,530</b>	<b>67,360</b>	<b>92,039</b>	<b>66,470</b>	<b>42,632</b>	<b>\$ 2,795,955</b>



**BOULDER VALLEY SCHOOL DISTRICT**  
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SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVCS	129,528	8,773	38,807	1,300	12,500	25,360	22,964	8,594	\$ 247,826
2410 PRINCIPAL'S OFFICE	11,932,001	2,577,713	30,000	25,247	117,826	86,325	118,505	9,338	14,896,955
2490 OTHER SCHL ADMIN SUPPORT	2,306	286	-	-	-	-	-	-	2,592
<b>SRE TOTAL</b>	<b>12,063,835</b>	<b>2,586,772</b>	<b>68,807</b>	<b>26,547</b>	<b>130,326</b>	<b>111,685</b>	<b>141,469</b>	<b>17,932</b>	<b>\$ 15,147,373</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2513 BUDGETING SERVICES	433,719	87,319	2,280	642	2,982	2,152	2,500	7,750	\$ 539,344
2516 FINANCIAL ACCOUNTING SVCS	604,594	130,048	55,300	-	24,652	11,100	900	2,197	828,791
2520 PURCHASING SERVICES	292,869	59,645	227	205	3,139	4,535	927	1,767	363,314
2530 WAREHOUSING/DISTRIBUTING	385,030	87,943	3,273	5,400	850	3,100	450	19,065	505,111
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	10,000	-	3,842	-	(18,000)	(4,158)
2550 MAIL ROOM SERVICES	32,703	8,775	-	7,600	-	-	-	-	49,078
<b>SRE TOTAL</b>	<b>1,748,915</b>	<b>373,730</b>	<b>61,080</b>	<b>23,847</b>	<b>31,623</b>	<b>29,729</b>	<b>4,777</b>	<b>12,779</b>	<b>\$ 2,266,480</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	7,806,343	1,919,944	-	1,136,682	24,917	4,829,892	7,590	84,090	\$ 15,809,458
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	172	1,172
2610 ADMIN MAINTENANCE & OPS	386,040	71,683	-	120	4,750	300	330	240	463,463
2620 ENVIRONMENTAL SERVICES	142,251	23,073	21,783	208,965	7,200	3,936	4,000	-	411,208
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
<b>SRE TOTAL</b>	<b>8,334,634</b>	<b>2,014,700</b>	<b>23,783</b>	<b>1,347,767</b>	<b>36,867</b>	<b>4,837,128</b>	<b>11,920</b>	<b>84,502</b>	<b>\$ 16,691,301</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2811 PLANNING SERVICES	172,986	31,819	22,666	433	3,276	17,659	1,523	1,546	\$ 251,908
2814 RESEARCH/EVALUATION SVCS	242,521	52,425	23,323	1,154	12,550	15,420	2,280	6,500	356,173
2820 COMMUNICATION SERVICES	251,290	50,209	101,721	500	17,556	6,500	3,800	15,527	447,103
2830 HUMAN RESOURCES	798,508	163,986	92,972	1,940	19,403	73,410	1,035	16,250	1,167,504
2832 RECRUITMENT/PLACEMENT SVC	17,999	4,594	-	-	9,280	-	-	-	31,873
2834 INSVC TRAINING NON-CERT	-	-	-	-	8,104	2,100	-	-	10,204
2835 EMPLOYEE INSURANCE SVCS	1,563	196	9,000	-	350	300	50	1,150	12,609
2839 HORIZONTALS/RECLASS/BVEA	3,163	397	-	-	22,000	-	-	-	25,560
2840 INFORMATION SYSTEMS SVCS	1,444,952	279,598	68,925	250,286	12,493	656,921	77,700	6,715	2,797,590
2845 TELECOMMUNICATIONS	59,721	12,163	57,000	577,470	30,300	-	7,350	-	744,004
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
<b>SRE TOTAL</b>	<b>2,992,703</b>	<b>595,387</b>	<b>375,607</b>	<b>831,783</b>	<b>235,312</b>	<b>772,310</b>	<b>93,738</b>	<b>47,688</b>	<b>\$ 5,944,528</b>

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SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2006-07 REVISED BUDGET
PROGRAM									
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3230 PRINT SHOP DISTRICT	187,267	45,472	-	28,400	30	118,940	10,098	(302,439)	\$ 87,768
3231 PRINT SHOP-SUMMER ACTIVITY	2,604	327	-	500	420	2,127	-	1,090	7,068
<b>SRE TOTAL</b>	<b>189,871</b>	<b>45,799</b>	<b>-</b>	<b>28,900</b>	<b>450</b>	<b>121,067</b>	<b>10,098</b>	<b>(301,349)</b>	<b>\$ 94,836</b>
<b>SRE 51 DEBT SERVICES</b>									
5113 2003 COPS	-	-	-	-	-	-	-	946,915	\$ 946,915
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>946,915</b>	<b>\$ 946,915</b>
<b>GRAND TOTAL</b>	<b>139,901,427</b>	<b>29,646,428</b>	<b>2,771,974</b>	<b>2,872,553</b>	<b>2,224,941</b>	<b>10,704,340</b>	<b>1,012,804</b>	<b>1,147,310</b>	<b>\$ 190,281,777</b>