

PROPOSED

**FINANCIAL RESOURCES
MANAGEMENT PLAN**

DENVER PUBLIC SCHOOLS

FISCAL YEAR 2007-2008



May 17, 2007

TABLE OF CONTENTS

	Page
Table of Contents	i
Letter from the Superintendent	1
Narrative on the Development of the Budget	3
Student Based Budgeting	11
District Goals and Objectives	15
Budget Development Calendar	21
State Required Compliance Statements	23
Summary Comparison of Fund Totals for 2006-2007 and 2007-2008	24
State Required Budget Summary Report	25
GENERAL FUND	
Comparison of Revenues by Source for 2006-2007 and 2007-2008	26
Summary of Changes in Revenues from 2006-2007 to 2007-2008	28
Summary of Changes in Expenditures and Reserves from 2006-2007 to 2007-2008	29
Schedule A –Comparison of 2006-2007 and 2007-2008 Resources by School Level and Department/Program	32

TABLE OF CONTENTS

	Page
Schedule B – 2007-2008 Enrollment Projections by School + Student Based Budgets	42
Schedule C – 2007-2008 Student Based Budgets by School (continued from Schedule B)	47
Schedule D – 2007-2008 Student Based Budgets – Funding Sources and Total Enrollment	51
OTHER FUNDS – Description and Summary Comparison of Sources and Uses for 2006-2007 and 2007-2008	
Government Designated Purpose Grants Fund	54
Special Revenue Fund	56
Special Revenue ProComp Trust Fund	61
Pupil Activity Fund	62
Bond Redemption	63
Building Fund	64
Capital Reserve Fund	65
Food Services Fund	66
Self-Insurance Internal Service Fund	67
Warehouse/Reproduction Internal Service Fund	68
Department of Technology Services Service Bureau Internal Service Fund	69

TABLE OF CONTENTS

	Page
Private Purpose (Trust) Fund	70
Governmental Permanent Fund	71
Student Activity Fund	72
HISTORICAL DATA AND DEFINITIONS	
Historical School Finance Act Funding and Enrollment Data	73
Historical Mill Levy and Assessed Valuation Data	74
Historical Supplemental Budgets Compared to Proposed 2007-2008	75
Definitions of Type of Expenditures	76
District Fund Definitions	77

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

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

The Proposed Budget for the Fiscal Year 2007-2008, which begins July 1, 2007, provides financial support for the District's ultimate mission of rebuilding Denver's public education system and leading the nation's cities in student achievement. To achieve this result -

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

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

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

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

By state law, we must submit a proposed balanced budget no later than June 1. We developed a balanced preliminary budget in January, and the Board of Education will hold a public hearing on June 7, based on this proposed budget. Any additional adjustments will be reflected in the "final" budget presented to the Board of Education for adoption on June 21. Adjustments after June 21 will be compiled to present an amended budget prior to October 15, which is the last day for modifications to the 2007-2008 budget.

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

Sincerely,

Michael F. Bennet
Superintendent

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

Budget Development Challenges and Time Line

For the 2007-2008 budget year, the District's budget timeline continues to accommodate an earlier staffing calendar; thus, school budgets were issued early February prior to the legislature's action on the funding of school districts for next year. This is made possible by the Board's adopted contingency reserve policy which allows greater initial risk to be taken on the revenue side as well as provides greater flexibility in the event of unforeseen financial issues during the course of the 2007-2008 year.

For the first time in numerous years, the District was able to develop a budget from the 2006-2007 level of services without having to make tough budget cut decisions, as the one-time fixes of the past have been eliminated, traditional schools' enrollment are not anticipated to decline, yet retirement costs continue to increase.

Developing the Budgets for District Funds

The FY 2007-2008 Proposed Budget includes the budget not only for the General Fund but also for fourteen other funds. On the next page is a table comparing the current 2006-2007 budget to the 2007-2008 Proposed Budget for each fund, with explanations of the changes for selected funds. The planned expenditures of the projected available resources for each fund were based on priority needs subject to restrictions and alignment with the Denver Plan.

In analyzing each of the funds, it was important first to recognize any restrictions on the resources, and then to plan the expenditures accordingly. The non-restricted portion of the Government Designated Purpose Grants Fund consists of a major portion of Title I and Title II funds, for which the use was aligned to the Denver Plan. The discretionary General Fund monies are split above between the schools' budgets and central budgets. The anticipated revenues and planned uses of the non-General Fund budgets are presented on pages 54 - 72 of this document.

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

	2007-2008 Proposed Budget				2006-2007 Supplemental Budget	2007-2008 Over (under) 2006-2007	Note
	Restricted	Non- Discretionary	Discretionary	Total			
General Fund (discretionary = schools)	225,599,997	178,270,369	277,050,732	721,803,030	709,594,925	12,208,105	A
General Fund (discretionary = central)			40,881,932				
Government Designated Purpose Grants Fund	90,599,527	19,148,660		109,748,187	105,868,304	3,879,883	
Special Revenue Fund	37,574,066			37,574,066	37,001,147	572,919	
Special Revenue ProComp Trust Fund	75,836,821			75,836,821	47,883,800	27,953,021	B
Pupil Activity Fund	2,172,625			2,172,625	2,132,782	39,843	
Bond Redemption Fund	100,495,356			100,495,356	103,034,338	(2,538,982)	
Building Fund	21,916,934			21,916,934	49,418,449	(27,501,515)	C
Capital Reserve Fund	23,841,817			23,841,817	27,238,605	(3,396,788)	
Food Services Fund	30,157,136			30,157,136	30,104,575	52,561	
Self-Insurance Internal Service Fund	10,276,799			10,276,799	10,276,779	20	
Warehouse/Reproduction Internal Service Fund	2,014,509			2,014,509	2,533,690	(519,181)	
Department of Technology Services Service Bureau Internal Service	578,982			578,982	578,982	0	
Maintenance Internal Service Fund	0			0	228,562	(228,562)	
Private Purpose (Trust Fund)	25,197,842			25,197,842	26,115,541	(917,699)	
Governmental Permanent Fund	40,640			40,640	64,428	(23,788)	
Student Activity Fund	8,698,275			8,698,275	8,698,275	0	
	<u>655,001,326</u>	<u>197,419,029</u>	<u>317,932,664</u>	<u>1,170,353,019</u>	<u>1,160,773,182</u>	<u>9,579,837</u>	

Notes:

- A. The \$12.2 million net increase for the General Fund is primarily attributable to the \$23.9 million increase in School Finance Act formula funding and State Categorical funding for 2007-2008, offset by an \$11.5 million reduction in the Beginning Balance when comparing the July 1, 2006, balance to the projected July 1, 2007, balance (as \$5 million was contributed on

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

July 1, 2006 to the DPS Retiree Health Benefit Trust and \$6.6 million of prior year school and program balances were allocated for expenditure in 2006-2007).

- B. The \$27.9 million increase in the ProComp Trust Fund, which is supported by November 2005 voter-approved property taxes and investment earnings, includes the projected 2006-2007 unexpended balance of \$45.5 million. Over time, as more teachers opt in to ProComp, this carry over balance will be spent down.
- C. The \$27.5 million decrease to the Building Fund is attributable to the continued implementation of the 2003 bond program during 2006-2007.

Acknowledging the Unknown

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

- The state legislature increased the state's Colorado Preschool and Kindergarten Program funded student allocations for 2007-2008 by 2,000. The applications from school districts are due May 25 and the allocations will be known on June 12. This may impact the Adopted Budget's revenues and expenditures and the required TABOR letter of credit for 2007-2008 that will be presented to the Board for action on June 21.
- Beginning Balance for each Fund – This is the balance remaining after comparing resources to expenditures through June 30, 2007. The actual balances will be known when the annual independent financial audit for the fiscal year ended June 30, 2007, is completed in late October. Adjustments to these balances based on unaudited data will be made in the 2007-2008 Amended Budget which must be adopted no later than October 15. Any further adjustments resulting from the issuance of the final audit report in November will be made in the 2007-2008 Supplemental Budget in the spring of 2008. The 2007-2008 Proposed Budget beginning fund balances are based on projected expenditures and available resources for 2006-2007. See comments below regarding the Schools' June 2007 Balances for Carry Forward.
- Employee Compensation – The District has to negotiate with each bargaining group and make decisions for the non-bargaining employees on the amount of compensation increases the District will incur for the coming year. In years past, it was not unusual for these decisions to be made after the start of the fiscal year. The Proposed Budget includes compensation increases for those eligible for steps, educational and longevity increments in addition to a 3.6% increase to the salary schedule and benefit allowances. The 3.6% figure is based on the actual 2006 Denver-Boulder-Greeley CPI increase that the state legislature used to increase School Finance Act formula funding for 2007-2008. In addition, the ProComp teacher compensation increase impact on all funds except the General Operating Fund (the 2005 voter-approved ProComp mill levy taxes is only to defray the cost of these increases to General Operating Fund paid teachers who opt into ProComp) are estimates.
- State Funding – The revenues in the Proposed Budget are based on legislation approved in the spring of 2007, with the unknowns still being the following: (1) the dollar amount per pupil for Amendment 23 Charter School Construction grants will be calculated by the Colorado Department of Education (CDE) by dividing the available funding statewide by the October 2007 enrollment

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

count for all charter schools, with some students counted as .5 each (the 2007-2008 Proposed Budget assumes the 2006-2007 funding level per pupil), and (2) the ability of the State to fund K-12 appropriations in light of economic uncertainty.

- Student Enrollment and State Funding - Beyond just the legislative decisions on the formulas and requirements for distribution of state funds, most of these funds are based on the actual October 1, 2007, funded pupil count or pupil membership count to be submitted to the state in mid-November, and some of the categorical funding is based on reimbursement of actual 2006-2007 expenditures. The amount of revenues from these sources in the 2007-2008 Proposed Budget is based on projected enrollment counts or estimated current year expenditures. Whether the enrollment projections that underlie School Finance Act formula funding projections and school staffing decisions will be realized is unknown at this time. Fall 2007 schools' student based budgeting resource adjustments will be based on a mid-September call-in count following Budget Guidance Manual guidelines and will be reflected in the 2007-2008 Amended Budget in October. Other future adjustments to the 2007-2008 budget to reflect the state revenue amounts certified by the state in December will be included in the 2007-2008 Supplemental Budget in the spring of 2008. In addition, the state has yet to complete an audit of the October 2005 funded pupil count and at-risk count and to schedule an audit of the October 2006 funded pupil count and at-risk count, the results of which may have a financial consequence to the District.
- Schools' June 2007 Balances for Carry Forward – In late summer, the June 30, 2007, General Operating Fund balances for individual schools will be quantified and adjustments will be made in the 2007-2008 Amended Budget for reappropriation of these balances for expenditure in 2007-2008. The 2007-2008 Proposed Budget assumes that there are no carry forward balances.
- Mill Levies – The Board of Education will certify before December 15, 2007, the 2007 General Fund and Bond Redemption Fund mill levies for 2008 property tax collection. The fiscal impact of any changes from that projected will be reflected in the 2007-2008 Supplemental Budget in the spring of 2008. The projected mill levies in the 2007-2008 Proposed Budget are described below. The School Finance Act mill levy was determined based on legislative enactment of SB07-199 which freezes the current mill levy.
- Specific Ownership Tax and Property Tax Collections – The amount of specific ownership taxes and the rate of collection of assessed property taxes are based on a slight increase over the amount anticipated in the 2006-2007 Supplemental Budget, assuming continued economic recovery. These revenues sources will be constantly monitored and any changes in these assumptions will be reflected in future 2007-2008 budgets.
- Utilities – The individual utility rate assumptions are based on estimated rate changes, natural gas contracts and the consumption of these utilities is based on historical trends. These expenditures will be monitored throughout the fiscal year.
- Employee Turnover – The negative budget entitled Salary Turnover Savings was calculated based on assumptions regarding the timing and number of employee retirements and terminations and the estimated differential in pay between the new hire and the incumbent. These projections and their fiscal impact will be monitored during the fiscal year. The 2007-2008 estimated savings is based on prior years' experience in the number of retirees and other employee turnover.

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

Estimating Mill Levies for 2008 Property Tax Collections

A summary of the District's estimated mill levy components for calendar year 2008 property tax collections is shown below. These levies comply with the requirements of the School Finance Act and TABOR, and assume an approximate 5% increase in the 2007 assessed valuation (this compares to the last two reassessment year increases of 4.67% and 4.16% for 2004 and 2006 tax collections, respectively). The assessed valuation projection is subject to change depending upon the preliminary County certification to be received in August and the final certification due in early December. The mill levies for 2008 property tax collections are required to be certified by the Board by no later than December 15, 2007. Explanations for how these mill levies are calculated are on page 74.

	<u>2007 Collections</u>	<u>2008 Collections (Est.)</u>
General Fund Mill Levy		
School Finance Act	25.541	25.541
1988 Election	1.413	1.346
1998 Election	1.986	1.891
2003 Election	2.336	2.225
2005 Election	2.981	2.942
Senate Bill 184 (recovery of tax abatements)	<u>.477</u>	<u>.455</u>
Total General Fund Mill Levy	34.734	34.400
Bond Redemption Fund Mill Levy	<u>5.599</u>	<u>5.599</u>
Total Mill Levy	<u>40.333</u>	<u>39.999</u>

Outlook for 2008-2009 and Beyond

The last several years have been financially challenging for the District. The combination of the impacts of the prior years' use of one-time revenue sources/ expenditure reductions, extraordinary costs associated with retirement systems, and the shift of enrollments to charter and contract schools has had a strong negative impact on District finances. While we have made significant progress in solving the structural budget problems associated with one-time money and retirement costs, we begin with a degraded operating environment that is the result of cuts over the last four years. It is important to note that there are dramatically fewer administrative resources remaining to be cut than there were four years ago. The table below shows how past budget shortages were addressed.

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

<u>How Past Budget Shortages were Addressed</u>	General Operating Fund				
	(Dollars are in Millions)				
	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>Total</u>
Central department reductions	\$ (8.0)	\$ (11.7)	\$ (4.2)	\$ (7.5)	\$ (31.4)
School resource reductions	\$ (4.9)	\$ (8.0)	\$ (0.9)	\$ (5.9)	\$ (19.7)
One-time expenditure reductions	\$ (4.0)	\$ (2.6)	\$ (3.0)	\$ (3.0)	\$ (12.6)
Additional State funding	\$ (2.5)	\$ -	\$ -	\$ -	\$ (2.5)
Less compensation increases	\$ (8.6)	\$ (2.0)	\$ (1.9)	\$ -	\$ (12.5)
Charge tuition for ECE	\$ (1.0)	\$ -	\$ -	\$ -	\$ (1.0)
Summer school reduction	\$ (1.0)	\$ -	\$ -	\$ -	\$ (1.0)
Other	\$ (0.7)	\$ -	\$ -	\$ -	\$ (0.7)
Close schools	\$ -	\$ (0.3)	\$ (1.8)	\$ -	\$ (2.1)
Total	<u>\$ (30.7)</u>	<u>\$ (24.6)</u>	<u>\$ (11.8)</u>	<u>\$ (16.4)</u>	<u>\$ (83.5)</u>

The increase in retirement costs should moderate after 2007-2008. The kind of extraordinary increases that we have seen for the last four years should not reoccur in the immediate future. We have a new Board of Education funding policy for determining the employer contribution rate (normal cost plus an adjustment for the unfunded liability) that will create stable funding for the retirement system in the long run. The retiree health insurance and life insurance obligations are subject to review by an actuary in compliance with Governmental Accounting Standards Board Statement No. 45 which goes into effect for the District on July 1, 2007. Finally, the lease payments for the PCOPs are currently projected to rise by several million dollars in 2007-2008 but then stabilize. This is a major improvement over the prior situation occasioned by the recent restructuring of the PCOPs issue.

Enrollment remains the major unknown. We must stabilize enrollment in the District's regular schools (i.e., to the exclusion of charter and contract schools), and address the excess capacity in our school facilities in order to secure resources to reinvest in our schools to enrich the educational environment for our kids.

In our current state, we will have a cumulative deficit over the next three years, and have no hope of restoring any of the services reflected in the prior years' cuts without cuts to other services. Below is a table of projections of our general operating budget over the next three years to include the key assumptions.

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

	General Operating Fund			
	(Dollars are in Millions)			
	Budget 2007-2008	Projected 2008-2009	Projected 2009-2010	Projected 2010-2011
Resources	\$ 632.6	\$ 581.3	\$ 600.8	\$ 625.5
Less:				
PCOPs Redemption Reserves	(63.1)	0.0	0.0	0.0
Charter/Contract Schools	(50.0)	(52.5)	(56.3)	(60.5)
One-Time Expenditures	(8.5)	0.0	0.0	0.0
	<u>\$ 511.0</u>	<u>\$ 528.8</u>	<u>\$ 544.5</u>	<u>\$ 565.0</u>
Expenditures/Reserves	<u>\$ 511.0</u>	<u>\$ 535.1</u>	<u>\$ 544.6</u>	<u>\$ 562.8</u>
Shortfall	<u>\$ -</u>	<u>\$ (6.3)</u>	<u>\$ (0.1)</u>	<u>\$ 2.2</u> \$ (4.2)
<u>Key Assumptions:</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Total District Funded Pupil Count Change	178.3	(116.0)	(41.5)	118.7
Charter/Contract Funded Pupil Count Change	19.0	50.0	252.0	252.0
CPI Increase	3.6%	3.2%	2.6%	3.1%
SFA Base Per Pupil Increase	4.6%	4.2%	3.6%	4.1%
State Categorical Funding Increase	4.6%	4.2%	3.6%	4.1%
Salaries increase only by:	COLA (assuming CPI) plus steps and increments			
Pension Contribution Rate	12.83%	14.55%	14.55%	14.55%
PCOPs Lease Payment Change	\$ 1.45	\$ (0.16)	\$ 0.05	\$ (0.06)

The District Embraces a New Direction

The District is embarking on a new direction to fix structural problems in the District's budget by building a richer academic environment, significantly boosting student enrollment, and consolidating school campuses. The plan is to begin by building an understanding in the community of the financial state of the District.

We have begun a lengthy public process that will lead to community-wide awareness about the fiscal challenges ahead. We must realize that customary sources for repairing budget gaps are no longer available without undermining student achievement. Rather, we need to adjust our fixed costs, ensure that every school represents a dynamic choice that meets the needs of parents and students, and build positive enrollment momentum. The District is home to stellar examples of individual schools that have managed this turnaround. We need to match this success all across the District.

NARRATIVE ON THE DEVELOPMENT OF THE BUDGET

Traditionally, budget-balancing plans have used savings from three areas, all of which harm the quality of schools. Savings in compensation for teachers and other employees reduces the district's competitiveness for talented educators. Savings from school-based resources increases class size and reduces the quality of the school environment. And savings from the central office, beyond those needed for efficiency, compromises overall accountability.

In our plan, we have:

- Convened a broad, community-based blue ribbon committee to examine district facilities and demographic data and then recommend where to consolidate schools or build new schools to create richer academic environments.
- Convened a group to conduct market research and develop a strategy for attracting and retaining students.
- Provided innovation grants to schools that submit meritorious proposals that promise to improve their academic results and increase student enrollment.

Decisions on school consolidation will wait until the blue ribbon committee's work is complete, to include setting forth criteria for addressing our excess building capacity and holding regional community meetings, no earlier than this June. Once the recommended criteria have been submitted to the District, the work begins for District staff to align the criteria with our existing schools. Decisions will not be made by the District without first engaging the school community. No one wants to close schools just for the sake of closing them. If we are to close any, we need to be sure that we are giving kids and parents something better in return.

STUDENT BASED BUDGETING

Student Based Budgeting (“SBB”) is a new approach for the District. The Superintendent identified in his letter the reasons for changing the methodology. However, it is critical to note that 2007-2008 is the first year for what will be a process that will continue to evolve as the District translates educational policies and priorities into resources that follow the students.

The SBB dollars allocated to schools are for the same purposes as that allocated to schools for 2006-2007, under the Resource Allocation Methodology (RAM) formula. So, what is not included in the SBB dollars continue to be such resources as: revitalization and school improvement grants, AVID, Reading Recovery, food services, custodial & maintenance services, district-wide Mill Levy textbook purchases, DCTA agreement elementary paraprofessional allocations, secondary athletics allocations, secondary CTE allocated supplies and equipment, DCTA agreement extracurricular activities extra pay, and others. There were *five steps* to the District’s effort to develop this phase of the SBB plan.

The *first step* for SBB was to aggregate all schools by school level, e.g., elementary schools and K-8 transitioning schools. The combination of curriculum, programs and potential school size are unique for each level.

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

The *third step* was to delineate what the individual SBB components are. Most of these components are existing elements of the 2006-2007 Resource Allocation Methodology (“RAM”) formula, but are organized into like resources. These components and their funding sources denoted in parentheses are as follows:

- ELA – Elementary ESL teachers (General Fund), native language tutors (Title III), and Spanish-speaking paraprofessionals (General Fund and State ELPA Categorical),
- Early Education – Additional half-day kindergarten (Tuition-based, 2003 Mill Levy, and State Colorado Kindergarten & Preschool Program) and half-day preschool (Tuition-based, State Colorado Kindergarten & Preschool Program, Federal Title I and Federal Head Start),
- 2003 Mill Levy Elementary Arts – Supplemental arts teachers and materials (2003 Mill Levy),
- 2003 Mill Levy Textbooks – Textbooks (2003 Mill Levy),
- Extra Allocations – Staff and other resources for transitioning K-8 schools, certain magnet schools and certain unsatisfactory schools (General Fund),
- Title I – Resources for each Title I school with a prior year free and reduced lunch (“FRL”) percentage above a specific threshold,
- Facilitator – Facilitator allocations (Federal Title II or 1998 Mill Levy),
- 1998 Mill Levy Allocations – Library books and technology dollars (1998 Mill Levy),
- Mild/Moderate – Supplemental dollars to fund teachers and other resources for the education of mild/moderate students (General Fund),
- At-Risk – Supplemental dollars to fund the needs of our at-risk students, using the free lunch count (General Fund),
- Gifted & Talented – Supplemental dollars to fund the needs of our Elementary, Transitioning K-8 and Middle School gifted and talented students (General Fund, Title II and State Gifted & Talented Categorical), and

STUDENT BASED BUDGETING

- Specialized Services – Specialized Services dollars representing allocated days during the week for nurse, psychologist and social worker time (General Fund); the aggregate available days across all schools will be the same for 2007-2008 but the distribution by school level is adjusted.

The *fourth step* was to examine the remaining resources that schools would have received under the current RAM formula. For each level, the aggregate of these remaining resources is divided by the aggregate of the total school enrollment (with Kindergarten counted as a .5 student each) to derive the “level’s average remaining resources per pupil”.

- The “level’s average FTE enrollment” (the level’s aggregate FTE enrollment divided by the number of schools in the level) and the “level’s average remaining resources per pupil” (the level’s aggregate remaining resources divided by the aggregate FTE enrollment) are first identified.
- For each school that has an FTE enrollment less than that of the “level’s average FTE enrollment” and the “school’s remaining resources per pupil” is greater than the “level’s average remaining resources per pupil”, the difference between the “school’s remaining resources per pupil” and the “level’s average remaining resources per pupil” multiplied by the school’s FTE enrollment is the school’s Small School component. Below is an illustration:

	Elementary School Level	Elementary School A
First		
Total SBB Dollars	\$133,700,000	\$1,155,000
Allocated SBB Dollars	<u>\$40,460,000</u>	<u>\$485,000</u>
Remaining SBB Dollars	<u>\$93,240,000</u>	<u>\$670,000</u>
Second and Third		
FTE Enrollment	26,700	160
# Schools	79	
Average FTE Enrollment	342	
Fourth and Fifth		
Remaining SBB Dollars	\$93,240,000	\$670,000
FTE Enrollment	26,700	160
Remaining SBB Dollars Per Pupil	<u>\$3,492</u>	<u>\$4,188</u>
Small School Factor		
Is School A FTE Enrollment < Level’s Average FTE Enrollment?	342	160
Is School A Remaining Dollars Per Pupil > Level’s Remaining SBB Dollars Per Pupil?	\$3,492	\$4,188
If both responses are “YES”:		Yes and Yes
Difference in Remaining Dollars Per Pupil	\$4,188 - \$3,492 =	\$696
		times
School A FTE Enrollment		160
School A Small School Factor		<u>\$111,360</u>

STUDENT BASED BUDGETING

- After subtracting the aggregate of the Small School component dollars for each level from the aggregate of the remaining resources for each level, you have the aggregate “level’s base dollars”. The “level’s base dollars” divided by the level’s FTE enrollment is the “level’s base dollar per pupil”. The “level’s base dollars per pupil” times the school’s FTE enrollment becomes the school’s Base Dollars.

The ***fifth and last step*** was to compare the aggregate of the resources each school is allocated from the third and fourth step and compare that total to the total amount it would have received under the RAM formula. The difference is called SBB to RAM Dollar Adjustment for each school as the goal for 2007-2008 is that each school receives the same aggregate dollar amount it would have otherwise received under the RAM (it is important to note, though, that if the school is projected to have more or less FTE enrollment than it had in 2006-2007, its SBB dollars for 2007-2008 will be more or less than it was allocated for 2006-2007, respectively), except for the 2007-2008 adjustment to how Specialized Services Days are computed. To illustrate:

	Elementary School A	Elementary School B
Total RAM Dollars	<u>\$1,155,000</u>	<u>\$1,640,000</u>
Allocated SBB Dollars for Specific Purposes	\$485,000	\$454,000
<i>SBB Small School Factor</i>	\$111,360	\$-0-
<i>SBB Base Dollars</i>	<u>\$550,000</u>	<u>\$1,220,000</u>
Subtotal SBB Dollars	<u>\$1,146,360</u>	<u>\$1,674,000</u>
<i>SBB to RAM Adjustment</i>	<u>\$8,640</u>	<u>\$(34,000)</u>
Total SBB Dollars	<u>\$1,155,000</u>	<u>\$1,640,000</u>

School A benefited from having the 2007-2008 Student Based Funding protecting the status quo (see question #1), because the SBB formula would have been \$8,640 less than the RAM formula; whereas, the result is the opposite for School B. This is because of the stair-step effect of the RAM formula.

The ***key student demographics data*** that is needed for allocating SBB resources can best be understood by reviewing the following chart by component (as described in the overview on the previous pages):

<i>SBB Component</i>	<i>ECE & Kinder (.5 each)</i>	<i>K-12 (K=.5)</i>	<i>Mild/Mod (ECE & K=.5 each)</i>	<i>Free Lunch (1-12)</i>	<i>Spanish-Speaking (K=.5)</i>	<i>Prior Year Free & Reduced Lunch</i>
ELA - Spanish-speaking paraprofessionals					X	
Early Education	X					
2003 Mill Levy Arts		X				
Title I						X
Facilitator		X				
Other Mill Levy Allocations	X	X				

STUDENT BASED BUDGETING

<i>SBB Component</i>	<i>ECE & Kinder (.5 each)</i>	<i>K-12 (K=.5)</i>	<i>Mild/Mod (ECE & K=.5 each)</i>	<i>Free Lunch (1-12)</i>	<i>Spanish-Speaking (K=.5)</i>	<i>Prior Year Free & Reduced Lunch</i>
Mild/Moderate			X			
At-Risk				X		
Gifted & Talented		X				
Specialized Services		X				

SBB Allocation	Restricted Use?	Types of Uses
English Language Acquisition	Yes, as allocated:	Spanish-speaking paraprofessionals; native language tutors; Elementary and K-8 school ESL teachers
Early Education	Yes, as allocated:	Early Education Teachers, paraprofessionals and supplies as funded by Colorado Preschool Program, 2003 Mill Levy Kindergarten, Tuition, Title I, Head Start
2003 Mill Levy Elem. Arts	Yes, as allocated:	Elementary Arts teachers and program expenditures
Extra Allocations	Yes, as allocated:	Magnet school staff and other resources, secondary school ESL teachers, and transitional K-8 school staff
Title I	Yes	According to the school's Title I school-wide plan
Title II/Mill Levy Facilitators	Yes, as allocated:	Humanities and Math facilitators
2003 Mill Levy Textbooks	Yes, as allocated:	Textbooks
1998 Mill Levy	Yes, as allocated:	Library books, technology (<i>technology</i> staff, software, computers, staff development, etc.)
Mild/Moderate	To support needs of mild/mod students	Teachers and other expenditures
At-Risk	Yes	To address dropout prevention, language development and/or student literacy (direct instruction and/or staff development for students identified as low achievers)
Gifted & Talented	Yes	Gifted & Talented Programs Option 1, 2 or 3
Student Services	Yes	Specialized services days as allocated by Student Services
Small School Expense, Base Per Pupil, SBB to RAM Adjustment	Yes	Arts teachers to match the 2003 Mill Levy allocation, School Finance Act per pupil instructional allocation purposes (instructional materials, equipment, equipment repair and excursions; and up to 10% for staff development)
	Discretionary	Other teachers; other paraprofessionals; school administrative (principal, asst. principal, admin. assistant) staff and clerical staff and related expenses; various support staff (librarian, counselor, student advisor, media technician, etc., and related extra pay); purchase of additional specialized services staff days; additional instructional materials, equipment, equipment repair, excursions, and staff development expenses; commencement expenses; and other uses

DISTRICT GOALS AND OBJECTIVES

The Denver Plan

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

Relentless Pursuit of Student Achievement

Denver Goals for Student Achievement

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

Denver Goal I

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

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

DISTRICT GOALS AND OBJECTIVES

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

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

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

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

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

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

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

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

DISTRICT GOALS AND OBJECTIVES

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

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

DENVER GOAL II

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

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

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

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

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

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

DISTRICT GOALS AND OBJECTIVES

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

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

Denver Goal III

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

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

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

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

DISTRICT GOALS AND OBJECTIVES

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

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

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

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

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

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

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

DISTRICT GOALS AND OBJECTIVES

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

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

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

BUDGET DEVELOPMENT CALENDAR

Date <u>2007</u>	Activity	Responsibility
Jan 16	Schools receive preliminary enrollment projections	Planning Department
Jan 22	Schools respond to Planning on enrollment projections	Schools
Jan 23	Schools receive final enrollment projections	Planning Department
Feb 9	Post the School Budget Tables and Budget Development Tools on the internet	Budget Office
Feb 13	Post the Budget Guidance Manual on the internet, and e-mail budget forms to school, department, grant and fund budget managers	Budget Office
Feb 16, 20-23	Small group meetings for schools to develop their budgets	Budget Office
Feb 13 – Mar 14	Develop 2007-2008 budget requests	Budget Managers
May 17	Post the Proposed Budget on the internet	Budget Office
May 17	Present the Proposed Budget to the Board of Education	Superintendent
May 20	Publish Notice of Availability of Proposed Budget and planned dates for public hearing and adoption	Budget Office
June 7	Conduct public hearing on the Proposed Budget	Board of Education
June 21	Present the amendments to the Proposed Budget and to the Board of Education for adoption	Superintendent
Sept 7	Notify schools of carry forward balances	Budget Office
September	Schools student based budgeting adjustments calculated	Budget Office

BUDGET DEVELOPMENT CALENDAR

Date	Activity	Responsibility
Oct 1	Official Enrollment Count Date	Schools
Oct 4	Present the amendments to the Adopted Budget and appropriations to the Board of Education for adoption (to reflect adjustments for various revenue and expenditure changes)	Superintendent
Nov 10	Enrollment count information due to the Colorado Department of Education	Planning Department
November	Other budget adjustments based on enrollment count information	Planning Department and Budget Office
November 15	Present the 2006-2007 Financial Audit Report to the Board of Education	Financial Services
Dec 13	Certification of mill levies by the Board of Education	Financial Services
December	Notification by Colorado Department of Education of School Finance Act Funding entitlement	Financial Services
<u>2008</u>		
January	Update revenue and expenditure projections	Budget Office
February	Draft the supplemental budget adjustments	Budget Office
March	Present the supplemental adjustments to the Budget and appropriations to the Board of Education for adoption	Superintendent

STATE REQUIRED COMPLIANCE STATEMENTS

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

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

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

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

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

The 2007-2008 budget was prepared in compliance with revenue, expenditure and tax limitation and reserve requirements of Section 20 of Article X of the Constitution.

**SUMMARY COMPARISON OF FUND TOTALS
FOR 2006-2007 AND 2007-2008**

	<u>2006-2007</u>	<u>2007-2008</u>
General Fund	\$709,594,925	\$721,803,030
Government Designated Purpose Grants Fund	105,868,304	109,748,187
Special Revenue Fund	37,001,147	37,574,066
Special Revenue ProComp Trust Fund	47,883,800	75,836,821
Pupil Activity Fund	2,132,782	2,172,625
Bond Redemption Fund	103,034,338	100,495,356
Building Fund	49,418,449	21,916,934
Capital Reserve Fund	27,238,605	23,841,817
Food Services Fund	30,104,575	30,157,136
Self-Insurance Internal Service Fund	10,276,779	10,276,799
Warehouse/Reproduction Internal Service Fund	2,533,690	2,014,509
Department of Technology Services Service Bureau Internal Service Fund	578,982	578,982
Maintenance Internal Service Fund	228,562	discontinued
Private Purpose (Trust Fund)	26,115,541	25,197,842
Governmental Permanent Fund	64,428	40,640
Student Activity Fund	<u>8,698,275</u>	<u>8,698,275</u>
Total of All Funds (not net of interfund transfers)	<u><u>\$1,160,773,182</u></u>	<u><u>\$1,170,353,019</u></u>

STATE REQUIRED BUDGET SUMMARY REPORT

The State Required Budget Summary Report contains a categorization by state revenue source and by state expenditure program of the 2007-2008 revenues and expenditures for each fund. This Report will be made available for the Adopted Budget after a comprehensive review of all budget requests and entering of all revenue and expenditure data into the financial system.

GENERAL FUND

**GENERAL FUND-COMPARISON OF REVENUES BY SOURCE
FOR 2006-2007 AND 2007-2008**

	<u>Supplemental</u> <u>2006-2007</u>	<u>Proposed</u> <u>2007-2008</u>	<u>Change</u>
General Operating Fund			
Beginning Balance	\$ 100,886,339	\$ 89,412,425	\$ (11,473,914)
Local Support:			
Current Property Taxes			
School Finance Act mill levy	216,224,332	226,784,480	10,560,148
1988 mill levy override mill levy	11,993,216	11,965,219	(27,997)
Tax abatement recovery mill levy	4,022,071	4,044,573	22,502
Delinquent Taxes	662,723	662,723	0
Specific Ownership Taxes			
School Finance Act formula share	18,480,094	18,687,325	207,231
Other specific ownership taxes	10,488,011	11,080,780	592,769
Income from Temporary Investments	3,162,071	1,676,783	(1,485,288)
Tuition	1,034,045	1,034,045	0
Transfer in from Bond Redemption Fund	1,103,137	1,103,137	0
Charges for Services	4,208,591	4,500,912	292,321
Other Receipts	1,643,207	1,643,207	0
State Support:			
State Equalization	224,638,254	236,936,130	12,297,876
Special Education	12,822,432	13,412,264	589,832
Pupil Transportation	4,214,051	4,407,897	193,846
Social Services Reimbursement	98,060	98,060	0
Vocational Education	593,696	621,006	27,310
Declining Enrollment Districts with New Charter Schools	403,578	0	(403,578)
Federal Support:			
Federal ROTC	675,178	675,178	0
Other Support:			
Indirect Cost Reimbursements from Other Funds	2,791,339	2,791,339	0
Total General Operating Fund	<u>620,144,425</u>	<u>631,537,483</u>	<u>11,393,058</u>

**GENERAL FUND-COMPARISON OF REVENUES BY SOURCE
FOR 2006-2007 AND 2007-2008**

	<u>Supplemental 2006-2007</u>	<u>Proposed 2007-2008</u>	<u>Change</u>
Amendment 23 Grants			
Charter School Capital Construction Grants	1,033,134	1,057,016	23,882
Total Amendment 23 Grants	<u>1,033,134</u>	<u>1,057,016</u>	<u>23,882</u>
1998 Mill Levy Fund			
Beginning Balance	3,001,845	3,001,845	0
Local Support:			
Current Property Taxes	16,813,848	16,810,156	(3,692)
Delinquent Taxes	29,745	29,745	0
Income from Temporary Investments	40,000	40,000	0
Charges for Services	12,666	0	(12,666)
Total 1998 Mill Levy Fund	<u>19,898,104</u>	<u>19,881,746</u>	<u>(16,358)</u>
2003 Mill Levy Fund			
Beginning Balance	23,296,957	23,296,957	0
Local Support:			
Current Property Taxes	19,777,073	19,779,109	2,036
Delinquent Taxes	30,000	30,000	0
Income from Temporary Investments	40,000	40,000	0
Total 2003 Mill Levy Fund	<u>43,144,030</u>	<u>43,146,066</u>	<u>2,036</u>
2005 Mill Levy Fund			
Current Property Taxes	25,325,232	26,130,719	805,487
Delinquent Taxes	50,000	50,000	0
Total 2005 Mill Levy Fund	<u>25,375,232</u>	<u>26,180,719</u>	<u>805,487</u>
Total Available Resources	<u><u>\$ 709,594,925</u></u>	<u><u>\$ 721,803,030</u></u>	<u><u>\$ 12,208,105</u></u>

GENERAL FUND SUMMARY OF CHANGES IN REVENUES FROM 2006-2007 TO 2007-2008

2006-2007 Supplemental Budget **\$ 709,594,925**

Changes for the 2007-2008 Proposed Budget:

Decrease in the Beginning Balance (primarily attributable to \$5 million contributed on July 1, 2006 to the DPS Retiree Health Benefit Trust; \$6.6 million of prior year school and program balances allocated for expenditure in 2006-2007)	(11,473,914)
Estimated School Finance Act Formula Funding increase using the formula approved by the Colorado General Assembly in May 2007	23,065,255
Increase in 2005 Pro Comp Mill Levy taxes based on 3.6% CPI increase for taxes collectible in 2008	805,487
Anticipated increase in specific ownership taxes based on historical trends	592,769
Increase in State categorical funding for special education, pupil transportation and vocational education based on 3.6% CPI increase	810,988
Estimated increase in Amendment 23 Charter School Construction Grants based on the projected October 2007 funded pupil count for charter schools	23,882
Reduction in Income from Temporary Investment due to the utilization of the 2005B PCOP proceeds to redeem callable 1997 PCOP in December 2007	(1,485,288)
Elimination of State funding for declining enrollment school districts with new charter schools	(403,578)
Net increase in other revenues	<u>272,504</u>

2007-2008 Proposed Budget **\$ 721,803,030**

**GENERAL FUND SUMMARY OF CHANGES IN EXPENDITURES AND RESERVES
FROM 2006-2007 TO 2007-2008**

		Amendment 23 Special Programs	1998 Mill Levy Override	2003 Mill Levy Override	2005 Mill Levy Override	Other General Fund	Total
2006-2007 Supplemental Budget		\$ 1,033,134	\$ 19,898,104	\$ 43,144,030	\$ 25,375,232	\$ 620,144,425	\$ 709,594,925
Changes for the 2007-2008 Proposed Budget:							
I	CONTINUING BASE ADJUSTMENTS						
A	Impact of salary increases granted Sept 2006 and Jan 2007 on 2007-2008 payroll					2,278,000	2,278,000
B	Elimination of prior year school/other carryforwards (to determine current year for Amended Budget)					(6,615,141)	(6,615,141)
C	Reduction of various 2006-2007 net non-recurring expenditure additions					(4,903,578)	(4,903,578)
D	Annualized effect of 2006-2007 turnover on 2007-2008					(4,155,612)	(4,155,612)
E	Utilization of 1998 Mill Levy taxes collected in prior years during 2007-2008		(119,602)				(119,602)
F	Utilization of 2003 Mill Levy taxes collected in prior years during 2007-2008			(2,544,126)			(2,544,126)
G	Increase in 2005 Mill Levy taxes for 2007-2008				803,239		803,239
H	2006-2007 Supplemental TABOR Emergency Reserve					(1,711,972)	(1,711,972)
I	2006-2007 Supplemental Earmarked Reserves		(502,090)	(596,853)		(68,454,059)	(69,553,002)
J	2006-2007 Supplemental Contingency Reserve		(2,508,103)	(20,258,769)		(15,961,929)	(38,728,801)
	Total Continuing Base	<u>1,033,134</u>	<u>16,768,309</u>	<u>19,744,282</u>	<u>26,178,471</u>	<u>520,620,134</u>	<u>584,344,330</u>
II	RESERVES						0
A	TABOR Reserve for 2007-2008					1,711,972	1,711,972
B	Earmarked Reserves for 2007-2008		0	0		95,767	95,767
C	Contingency Reserve for 2007-2008		2,611,347	22,804,931		16,279,120	41,695,398
	Total Reserves	<u>0</u>	<u>2,611,347</u>	<u>22,804,931</u>	<u>0</u>	<u>18,086,859</u>	<u>43,503,137</u>
III	LEGALLY REQUIRED ADJUSTMENTS						
A	County property tax collection fees increase (based on projected property tax revenues)				2,248	22,835	25,083
B	Charter/RMSEL/Contract School per pupil funding increase (based on projected October 2007 enrollment)					2,395,434	2,395,434
C	Second Chance Program per pupil funding increase (based on projected October 2007 enrollment)					147,166	147,166
D	Out-of-district-placed students per pupil funding increase (based on projected October 2007 enrollment)					157,633	157,633
E	Instructional Materials(based on projected October 2007 enrollment and SB07-199 per pupil increase)					454,616	454,616
F	Capital Reserve Fund (based on projected October 2007 enrollment and SB07-199 per pupil increase)					840,186	840,186

**GENERAL FUND SUMMARY OF CHANGES IN EXPENDITURES AND RESERVES
FROM 2006-2007 TO 2007-2008**

		Amendment 23 Special Programs	1998 Mill Levy Override	2003 Mill Levy Override	2005 Mill Levy Override	Other General Fund	Total
G	Amendment 23 Charter School Construction Grants based on the projected October 2007 funded pupil count for eligible charter schools	23,882					23,882
	Total Legally Required Adjustments	23,882	0	0	2,248	4,017,870	4,044,000
IV	SCHOOL RESOURCE ALLOCATION ADJUSTMENTS						
A	Impact of Oct 2006 projected to actual and projected school enrollment changes for non-charter/contract schools					686,000	686,000
B	Increase in support costs for charter/contract schools					341,488	341,488
C	Increase in General Fund support for HS athletics					43,052	43,052
D	Elimination of College Now program support					(616,281)	(616,281)
E	Increase in HS military science education support					144,360	144,360
F	Increase in services to special education students with severe needs					379,505	379,505
G	Increase in innovative school program support					1,323,762	1,323,762
H	Discontinued grants - school program support					702,346	702,346
I	Restoration of fall enrollment and special education transportation support					1,967,734	1,967,734
J	Increase in federal and state funding for gifted and talented program support					(90,613)	(90,613)
	Total School Resource Allocation Increases	0	0	0	0	4,881,353	4,881,353
V	INFLATIONARY INCREASES						
A	Computer Maintenance/License contracts increases					350,000	350,000
B	Out-of-district placed students tuition rates					157,633	157,633
C	Increase in utilities based on projected usage and rates					712,119	712,119
	Total Inflationary Increases	0	0	0	0	1,219,752	1,219,752
VI	OTHER CHANGES						
A	Change in up-front contribution to Retiree Health Benefit Trust		502,090	596,853		(756,208)	342,735
B	Redemption of callable 1997 PCOP with 2005B COP Proceeds					62,575,000	62,575,000
C	Reduction in 2005B COP lease payments					(1,491,371)	(1,491,371)
D	Transfer of certain personnel costs from Building Fund					310,396	310,396
E	Security support for schools					155,032	155,032
F	Contribution to Retiree Life Insurance Trust					1,458,269	1,458,269
G	Various Programs					144,711	144,711
	Total Other Changes	0	502,090	596,853	0	62,395,829	63,494,772

**GENERAL FUND SUMMARY OF CHANGES IN EXPENDITURES AND RESERVES
FROM 2006-2007 TO 2007-2008**

		Amendment 23	1998	2003	2005	Other	
		Special	Mill Levy	Mill Levy	Mill Levy	General	
		<u>Programs</u>	<u>Override</u>	<u>Override</u>	<u>Override</u>	<u>Fund</u>	<u>Total</u>
VII	COMPENSATION INCREASES						
A	Pension COPs lease payment scheduled increase					1,450,449	1,450,449
B	Increase in the employer pension contribution rate					4,122,973	4,122,973
C	Compensation increases for active employees					14,742,264	14,742,264
	Total Compensation and Other Increases	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,315,686</u>	<u>20,315,686</u>
2007-2008 Proposed Budget		<u>\$1,057,016</u>	<u>\$19,881,746</u>	<u>\$43,146,066</u>	<u>\$26,180,719</u>	<u>\$631,537,483</u>	<u>\$721,803,030</u>

SCHEDULE A

COMPARISON OF 2006-2007 AND 2007-2008 RESOURCES BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM

General Fund Program / Activity (sorted by Senior Staff and School Level)	2006-2007 Supplemental Budget		2007-2008 Projected Changes		2007-2008 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
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<u>SUPERINTENDENT</u>						
Office of the Superintendent - <i>reallocations to other departments</i>	6.00	\$ 651,541	(1.00)	\$ (73,022)	5.00	\$ 578,519
Fund for Improving Student Achievement	0.00	317,726	0.00	79,164	0.00	396,890
Community Relations - <i>reallocations from other departments</i>	2.00	174,184	1.00	205,479	3.00	379,663
<u>SENIOR ACADEMIC ADVISOR</u>						
School Start-Up Costs	0.00	\$ 996,693	0.00	\$ (47,336)	0.00	\$ 949,357
Secondary Program Services - <i>discontinued program</i>	0.00	616,281	0.00	(616,281)	0.00	-
Planning & Innovation - <i>reallocations from other departments</i>	0.00	-	7.00	528,474	7.00	528,474
School Choice - <i>increased charter services</i>	3.50	286,464	2.00	105,385	5.50	391,849
Charter/Contract School Support - <i>reallocations to other departments</i>	1.00	81,575	(1.00)	(81,575)	0.00	-
Charter Schools:						
Pioneer	0.00	1,805,951	0.00	61,183	0.00	1,867,134
PS-1	0.00	2,456,710	0.00	108,765	0.00	2,565,475
Wyatt-Edison	0.00	4,357,644	0.00	197,954	0.00	4,555,598
Odyssey	0.00	1,444,316	0.00	61,878	0.00	1,506,194
Ridgeview Academy	0.00	3,262,907	0.00	(16,725)	0.00	3,246,182
Denver Arts & Technology Academy	0.00	2,961,113	0.00	300,985	0.00	3,262,098
Challenges, Choices & Images	0.00	2,171,932	0.00	902,585	0.00	3,074,517
Community Challenge	0.00	1,198,891	0.00	49,849	0.00	1,248,740
KIPP - Sunshine Peak Academy	0.00	2,266,285	0.00	282,938	0.00	2,549,223
Colorado High School	0.00	1,017,316	0.00	55,255	0.00	1,072,571
Skyland Community High School	0.00	884,504	0.00	50,077	0.00	934,581
Life Skills Center of Denver - <i>non-renewed</i>	0.00	2,204,368	0.00	(2,204,368)	0.00	-
Northeast Academy	0.00	2,462,671	0.00	292,157	0.00	2,754,828
Denver Science & Technology	0.00	2,350,135	0.00	734,660	0.00	3,084,795
Omar D. Blair	0.00	4,937,988	0.00	402,657	0.00	5,340,645
Highline Academy	0.00	3,016,903	0.00	230,150	0.00	3,247,053
Southwest Early College	0.00	2,539,519	0.00	251,698	0.00	2,791,217
Academy of Urban Learning	0.00	401,606	0.00	148,974	0.00	550,580
KIPP:Cole College Prep - <i>closed</i>	0.00	339,412	0.00	(339,412)	0.00	-
West Denver Prep	0.00	710,673	0.00	710,673	0.00	1,421,346
Rocky Mountain School of Expeditionary Learning	0.00	1,982,797	0.00	96,455	0.00	2,079,252
Connections Academy	0.00	1,755,028	0.00	29,860	0.00	1,784,888

SCHEDULE A

COMPARISON OF 2006-2007 AND 2007-2008 RESOURCES BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM

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Escuela Tlatelolco Centro De Estudios	0.00	559,006	0.00	(6,392)	0.00	552,614
<u>GENERAL COUNSEL</u>						
Legal Services - <i>reallocations to other departments</i>	8.80	\$ 943,012	(3.55)	\$ (311,185)	5.25	\$ 631,827
<u>COMMUNICATIONS/MEDIA RELATIONS OFFICER</u>						
Communications Office	2.00	\$ 197,774	0.00	\$ (41,025)	2.00	\$ 156,749
<u>CHIEF ACADEMIC OFFICER</u>						
Office of the Chief Academic Officer	4.00	\$ 509,143	0.00	\$ (1,786)	4.00	\$ 507,357
Textbook Acquisition	0.00	102,871	0.00	-	0.00	102,871
Educational Program Initiatives - <i>one-time funds to purchase textbooks</i>	0.00	7,714,050	0.00	(4,429,585)	0.00	3,284,465
DEEP Program	0.00	20,379	0.00	-	0.00	20,379
Instructional Support Teams	12.00	2,201,138	0.00	6,767	12.00	2,207,905
Extended Instrumental Music Program	0.00	89,907	0.00	-	0.00	89,907
Instructional Support - other school support - <i>utilization of one-time funds</i>	0.00	684,132	0.10	(309,124)	0.10	375,008
Instructional Equipment Repairs	0.00	48,807	0.00	(10,000)	0.00	38,807
Allied Services	0.00	25,970	0.00	(10,600)	0.00	15,370
City Wide Marching Band	0.00	107,084	0.00	-	0.00	107,084
City Wide Music Groups	0.00	37,797	0.00	10,600	0.00	48,397
Assessment & Research - <i>reallocations to other departments</i>	21.55	1,914,711	(3.95)	(118,710)	17.60	1,796,001
Humanities Curriculum	0.00	55,990	0.00	10,000	0.00	65,990
Math/Science Curriculum	0.00	51,769	1.00	84,875	1.00	136,644
Interdisciplinary Curriculum	0.50	122,056	1.00	209,580	1.50	331,636
Leadership Development	0.00	327,991	0.00	-	0.00	327,991
Alternative Education/Constituency Services	7.00	443,767	0.00	2,875	7.00	446,642
At-Risk Services	0.00	27,472	0.00	-	0.00	27,472
Balarat Outdoor Education Center	9.00	554,945	0.00	8,602	9.00	563,547
Career & Technology Education - High Schools	3.50	495,450	0.00	182,666	3.50	678,116
Career & Technology Education - Middle Schools	0.00	111,586	0.00	20,080	0.00	131,666
English Language Acq Services - central support and districtwide staff development - <i>reallocations from other departments</i>	6.00	474,580	3.00	252,560	9.00	727,140
Gifted & Talented - central support and itinerant teachers	3.00	217,603	0.00	4,332	3.00	221,935
Innovative Programs	0.00	-	0.00	-	0.00	83,057
Grants Resource Center	1.00	60,692	0.00	2,014	1.00	62,706
Community Partnerships/Extended Learning	2.00	176,740	0.00	1,672	2.00	178,412

SCHEDULE A

**COMPARISON OF 2006-2007 AND 2007-2008 RESOURCES
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2006-2007 Supplemental Budget		2007-2008 Projected Changes		2007-2008 Proposed Budget	
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Character Education	0.00	-	3.50	289,416	3.50	289,416
Principal Staff Development	0.00	112,400	0.00	-	0.00	112,400
Military Science Education - central support and high school programs	28.00	2,173,004	2.00	128,394	30.00	2,301,398
Transfer to Emily Griffith Opportunity School for Second Chance Program	0.00	2,489,121	0.00	146,205	0.00	2,635,326
Alternative Transition High School (Emerson Street)	12.00	789,739	0.00	7,263	12.00	797,002
Graduation Equivalency Diploma Program - <i>consolidated with CLA</i>	1.25	244,937	(1.25)	(244,937)	0.00	-
DPS On-Line High School	4.00	315,883	0.00	106,366	4.00	422,249
DPS Night School - <i>consolidated with CLA</i>	0.40	213,109	(0.40)	(213,109)	0.00	-
Career Education Center	49.80	3,940,181	1.00	11,285	50.80	3,951,466
Gilliam Center for Juvenile Justice	10.30	731,089	(1.00)	(41,738)	9.30	689,351
Contemporary Learning Academy (CLA) - <i>reallocations from other programs</i>	37.90	2,444,100	6.55	316,950	44.45	2,761,050
Florence Crittenton	7.00	744,993	0.00	(25,153)	7.00	719,840
Denver Kids, Inc.	4.70	312,905	0.00	10,761	4.70	323,666
Special Education Systemwide Costs - out-of-district placed student tuition and other contracts - <i>brought in-house certain programs</i>	0.00	9,115,861	0.00	(1,485,740)	0.00	7,630,121
Special Education Systemwide Costs	9.00	1,278,485	2.00	181,481	11.00	1,459,966
Student Services Charter Schools	25.40	1,893,786	4.15	217,388	29.55	2,111,174
Multiply Handicapped-Early Childhood Education	5.00	936,708	0.00	9,058	5.00	945,766
Severely Mentally Retarded & Severely Handicapped - <i>increased center programs and brought in-house certain programs</i>	130.90	11,416,009	39.70	2,677,498	170.60	14,093,507
Identified Perception Communicative Disorder	11.35	1,637,408	0.00	(465,514)	11.35	1,171,894
Speech & Language	83.10	5,067,400	0.00	93,634	83.10	5,161,034
Alternative Placement Services	1.50	284,264	0.00	901	1.50	285,165
Prep Academy	8.30	859,971	2.90	(123,675)	11.20	736,296
Social Work Services	46.80	3,258,514	0.00	2,649	46.80	3,261,163
Social Work Services TANF Funding Offset	0.00	(3,100,000)	0.00	1,300,000	0.00	(1,800,000)
Social Work Services - Transfer to Special Revenue fund	0.00	3,100,000	0.00	(1,300,000)	0.00	1,800,000
Psychological Services	45.10	3,179,247	0.00	19,498	45.10	3,198,745
School Nurse Services	64.10	4,006,892	0.00	36,609	64.10	4,043,501
Pupil Records	5.50	257,446	0.00	14,509	5.50	271,955
Prevention and Intervention	3.10	301,446	(1.00)	18,777	2.10	320,223
<u>ASSISTANT SUPERINTENDENT, BUDGET & FINANCE</u>						
Assistant Superintendent, Budget and Finance	1.00	\$ 37,341	(1.00)	\$ (37,341)	0.00	\$ -

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<u>CHIEF OPERATING OFFICER</u>						
Disbursing	3.00	\$ 288,923	0.00	\$ 10,281	3.00	\$ 299,204
Prior Years Expenses	0.00	18,861	0.00	(18,861)	0.00	-
District-wide Projects (Pioneer support)	0.00	16,097	0.00	-	0.00	16,097
Teacher Extra Pay for Extra Curricular Activities - <i>distributed in the fall</i>	0.00	219,440	0.00	429,706	0.00	649,146
New Student Growth - <i>distributed in the fall</i>	1.50	110,350	(1.50)	2,694,944	0.00	2,805,294
Teacher Class Size Relief Fund - <i>distributed in the fall</i>	11.50	699,353	47.25	2,795,816	58.75	3,495,169
Enrollment Incentives - <i>one-time allocation</i>	0.00	949,095	0.00	(949,095)	0.00	-
School Carryforward of prior year balances (to calculate prior to the October Amended Budget)	0.00	68,741	0.00	(68,741)	0.00	-
Salary Turnover/Hire Lag - districtwide - <i>change based on experience</i>	0.00	(4,976,592)	0.00	(488,676)	0.00	(5,465,268)
Financial Services/Budget Office	16.05	1,060,767	(1.00)	23,430	15.05	1,084,197
County Treasurer Property Tax Collection Fees	0.00	585,807	0.00	22,835	0.00	608,642
1997 & 2005A Pension Certificates of Participation (PCOPs)- Lease Payments	0.00	39,055,654	0.00	1,450,449	0.00	40,506,103
2005B PCOPs Lease Payments	0.00	2,753,300	0.00	(1,491,371)	0.00	1,261,929
2005A & 2005B PCOPs annual expenses	0.00	127,420	0.00	-	0.00	127,420
2005B PCOPs Proceeds - Reserve for 12/15/07 Redemption of callable 1997 PCOPs	0.00	63,114,500	0.00	(63,114,500)	0.00	-
Redemption of callable 1997 PCOPs with 2005B PCOPs Proceeds	0.00	-	0.00	62,575,000	0.00	62,575,000
TABOR Reserve over that funded with Letter of Credit	0.00	1,711,972	0.00	-	0.00	1,711,972
TABOR Reserve Letter of Credit Fees and Expenses	0.00	168,008	0.00	-	0.00	168,008
Contingency Reserve - 3% per Board Policy	0.00	15,961,929	0.00	333,533	0.00	16,295,462
Contingency Reserve Earmarked-Arts Programs	0.00	95,767	0.00	-	0.00	95,767
Amount Due to DPS Retiree Health Benefit Trust	0.00	5,243,792	0.00	(5,243,792)	0.00	-
Upfront Contribution to DPS Retiree Health Benefit Trust	0.00	6,000,000	0.00	(756,208)	0.00	5,243,792
Upfront Contribution to DPS Retiree Life Insurance Trust	0.00	-	0.00	1,458,269	0.00	1,458,269
General Accounting Office	10.00	609,452	0.00	14,262	10.00	623,714
CDE Reimbursement - <i>one-time</i>	0.00	148,452	0.00	(148,452)	0.00	-
Reserve for Potential CDE Audit Results - <i>one-time</i>	0.00	403,578	0.00	(403,578)	0.00	-
Self-Insurance Fund Support - Property/Liability/Worker's Comp	0.00	8,219,973	0.00	-	0.00	8,219,973
Accounts Payable Office	7.00	397,041	0.00	8,324	7.00	405,365
Districtwide Special Projects	1.00	95,526	0.00	95,676	1.00	191,202
Personnel Services Office	28.00	2,261,094	1.00	182,843	29.00	2,443,937
Transfer to Special Revenue Fund - New Teacher Project	0.00	189,755	0.00	-	0.00	189,755

SCHEDULE A

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Pro Comp System Development/Training	2.00	154,190	0.00	34,794	2.00	188,984
Districtwide Paid Leaves	46.94	2,980,377	0.00	18,897	46.94	2,999,274
Districtwide teacher substitutes	2.61	3,077,995	0.39	48,841	3.00	3,126,836
Employee Benefits Office	8.00	718,087	(1.00)	(64,824)	7.00	653,263
Employee Benefit -Fixed Charges - unallocated retirement benefits and unemployment compensation	0.00	1,268,176	0.00	-	0.00	1,268,176
Annual contribution to DPS Retiree Health Benefit Trust	0.00	3,666,262	0.00	-	0.00	3,666,262
Payroll Office	13.00	794,994	0.00	8,816	13.00	803,810
Athletics Office	5.00	598,584	0.00	(9,764)	5.00	588,820
Transfer to Pupil Activity Fund (high school athletic program support)	0.00	1,539,573	0.00	43,052	0.00	1,582,625
Facility Services	10.00	693,858	(2.00)	(53,351)	8.00	640,507
Facility Maintenance	44.00	3,199,727	2.00	161,393	46.00	3,361,120
Facility Operations - districtwide support - <i>to include support facilities & alt.schools</i>	0.00	231,954	18.00	705,275	18.00	937,229
Facility Operations - school support - <i>to include only traditional schools</i>	407.00	18,691,093	(14.00)	(584,784)	393.00	18,106,309
Facility Operations - districtwide utilities	0.00	17,606,205	0.00	712,119	0.00	18,318,324
Facility Construction Services	1.00	70,769	3.00	274,010	4.00	344,779
Capital Reserve - Interfund Transfer	0.00	15,364,216	0.00	840,186	0.00	16,204,402
Pupil Transportation	182.00	17,167,827	2.00	174,742	184.00	17,342,569
Pupil Transportation - fuel	0.00	1,955,515	0.00	(300,000)	0.00	1,655,515
Safety & Security - districtwide staffing and central support	40.40	3,299,043	1.60	196,417	42.00	3,495,460
Fixed Assets	0.00	11,845	0.00	-	0.00	11,845
Purchasing	7.00	550,321	0.00	(60,028)	7.00	490,293
Warehouse (central receiving/delivery and mail delivery)	0.00	50,437	2.68	99,154	2.68	149,591
Dept of Technology Services	92.25	9,539,546	3.00	611,470	95.25	10,151,016
Dept of Technology Services - systems lease-purchase payments	0.00	15,000	0.00	-	0.00	15,000
Dept of Technology Services - districtwide telephone/fax services	0.00	2,315,664	0.00	-	0.00	2,315,664
Dept of Technology Services - telecom expense reimbursements	0.00	(1,700,000)	0.00	-	0.00	(1,700,000)
Dept of Tech Services - Transfer to Special Revenue Fund -Federal E-Rate Match	0.00	600,000	0.00	-	0.00	600,000
BOARD OF EDUCATION						
Office of the Board of Education	1.00	\$ 183,229	0.00	\$ 10,214	1.00	\$ 193,443
Student Board of Education	0.00	10,000	0.00	(10,000)	0.00	-
Biennial November Election Fees	0.00	75,000	0.00	-	0.00	75,000
Internal Audit	4.00	393,949	0.00	10,319	4.00	404,268

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<u>COLORADO PRESCHOOL & KINDERGARTEN PROGRAM (CPKP)</u>						
Early Education - central support, contracted service providers - <i>carry-over balance to be determined</i>	6.94	\$ 3,808,338	1.76	\$ (1,314,615)	8.70	\$ 2,493,723
Charter Schools	0.00	89,725	0.00	7,717	0.00	97,442
Elementary Schools	68.00	5,515,406	6.00	713,087	74.00	6,228,493
K-8 Schools	4.00	323,442	1.50	139,539	5.50	462,981
<u>REGULAR SCHOOLS</u> (including Denver School of the Arts)						
Elementary Schools - includes impact of transitional K-8 schools; allocation of carryforward balances, student growth and class-size determined in the fall	1,807.11	\$ 118,471,060	(1,807.11)	\$ (7,625,098)	TBD	\$ 110,845,962
Allocated Class Size Relief Teacher funding	0.00	-	4.00	237,971	4.00	237,971
2003 Mill Levy ECE funding offset	0.00	(258,090)	0.00	(170,130)	0.00	(428,220)
GT - Title II and State GT funding offset	0.00	-	0.00	(951,872)	0.00	(951,872)
SB07-199 Instructional Supplies Increase	0.00	-	0.00	212,464	0.00	212,464
Grades K-8 Schools - includes impact of transitional K-8 schools; allocation of carryforward balances, student growth and class-size determined in the fall	263.62	17,376,161	(263.62)	\$ 6,033,506	TBD	23,409,667
Allocated Class Size Relief Teacher funding	0.00	-	3.50	208,222	3.50	208,222
SB07-199 Instructional Supplies Increase	0.00	-	0.00	45,672	0.00	45,672
Middle Schools - allocation of carryforward balances, student growth and class-size determined in the fall	593.40	38,093,388	(593.40)	(2,082,416)	TBD	36,010,972
SB07-199 Instructional Supplies Increase	0.00	-	0.00	69,952	0.00	69,952
Grades 6-12 Schools - allocation of carryforward balances, student growth and class-size determined in the fall	186.55	12,162,325	(186.55)	(53,399)	TBD	12,108,926
SB07-199 Instructional Supplies Increase	0.00	-	0.00	24,320	0.00	24,320
High Schools - allocation of carryforward balances, student growth and class-size determined in the fall	753.75	48,887,278	(753.75)	(987,497)	TBD	47,899,781
GWHS Transfer to Capital Reserve Fund - <i>one-time</i>	0.00	15,241	0.00	(15,241)	0.00	0
SB07-199 Instructional Supplies Increase	0.00	-	0.00	102,208	0.00	102,208
<u>COMPENSATION</u>						
Compensation increases for active employees	-	\$ -	0.00	\$ 14,742,264	-	14,742,264
TOTAL GENERAL OPERATING BUDGET	5,315.97	\$ 621,177,559	(3,463.50)	\$ 11,333,883	1,852.47	\$ 632,594,499

1998 MILL LEVY OVERRIDE

SCHEDULE A

**COMPARISON OF 2006-2007 AND 2007-2008 RESOURCES
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2006-2007 Supplemental Budget		2007-2008 Projected Changes		2007-2008 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2007-2008 Projected Changes from the 2006-2007 Supplemental Budget include: employee turnover; annualized January 2007 salaries; July 1, 2007, employer pension contribution increases; recurring 2006-2007 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2006-2007 additions (e.g., school carryforward 6/30/06 balances) or reductions; and projected 2007-2008 increases (e.g., charter school and utility increases) and decreases (e.g., annual up-front contribution to retiree health benefit trust)						
Amount Due to Retiree Health Benefit Trust	0.00	\$ 502,090	0.00	\$ (502,090)	0.00	\$ -
Upfront Contribution to DPS Retiree Health Care Trust	0.00	-	0.00	502,090	0.00	502,090
County Treasurer Property Tax Collection Fees	0.00	42,112	0.00	-	0.00	42,112
Contingency Reserve	0.00	2,508,103	0.00	103,244	0.00	2,611,347
Student Literacy:						
Facilitators for traditional schools	53.25	3,261,731	5.25	767,983	58.50	4,029,714
Facilitators for alternative schools	0.00	-	0.25	17,221	0.25	17,221
Instructional Planning Guides	0.00	100,000	0.00	(100,000)	0.00	-
Alternative Schools	0.00	-	0.00	23,362	0.00	23,362
DPS Success (Includes Alternative Schools)	0.00	447,984	0.00	(320,506)	0.00	127,478
Indian Education	2.93	208,951	0.00	6,323	2.93	215,274
Professional Development	0.00	678,953	0.00	(678,953)	0.00	-
Assessment Program - Benchmark Testing	4.00	639,800	0.00	(289,800)	4.00	350,000
Summer School	0.00	271,133	0.00	(271,133)	0.00	-
9th Grade Academies	0.00	-	0.00	450,000	0.00	450,000
Charter Schools:						
Grades 6-12 School Tutorial	0.00	59,986	0.00	(6,037)	0.00	53,949
Library Acquisition	0.00	30,348	0.00	384	0.00	30,732
Textbook Acquisition	0.00	410,317	0.00	(19,601)	0.00	390,716
K-3 Reading Assistance	0.00	416,988	0.00	10,425	0.00	427,413
Computer Technology	0.00	148,038	0.00	(7,040)	0.00	140,998
Library Acquisition:						
Library Materials for traditional schools	0.00	388,206	0.00	(28,422)	0.00	359,784
Library Materials for alternative schools	0.00	-	0.00	12,714	0.00	12,714
Library Book Baskets/Professional Library	0.00	50,000	0.00	(37,127)	0.00	12,873
Subscriptions for Library Databases	0.00	134,018	0.00	5,982	0.00	140,000
Library Boost funds for traditional & alternative schools	0.00	422,192	0.00	15,324	0.00	437,516
Educational Resource Services	15.00	1,054,597	0.00	69,273	15.00	1,123,870
Textbook Acquisition Services	4.00	147,527	0.00	5,824	4.00	153,351
Textbook Acquisition:						
Textbooks for alternative schools	0.00	97,329	0.00	1,284	0.00	98,613
Textbook Boost funds for traditional & alternative schools	0.00	264,300	0.00	(92,250)	0.00	172,050
Unallocated Textbook Acquisition	0.00	215,691	0.00	110,567	0.00	326,258

SCHEDULE A

COMPARISON OF 2006-2007 AND 2007-2008 RESOURCES BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM

General Fund Program / Activity (sorted by Senior Staff and School Level)	2006-2007 Supplemental Budget		2007-2008 Projected Changes		2007-2008 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2007-2008 Projected Changes from the 2006-2007 Supplemental Budget include: employee turnover; annualized January 2007 salaries; July 1, 2007, employer pension contribution increases; recurring 2006-2007 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2006-2007 additions (e.g., school carryforward 6/30/06 balances) or reductions; and projected 2007-2008 increases (e.g., charter school and utility increases) and decreases (e.g., annual up-front contribution to retiree health benefit trust)						
Computer Technology:						
Elementary Schools	3.70	742,214	(3.70)	(21,670)	0.00	720,544
K-8 Schools	0.77	92,818	(0.77)	50,248	0.00	143,066
Middle Schools	2.65	210,012	(2.65)	(17,644)	0.00	192,368
6-12 Schools	0.94	63,514	(0.94)	3,366	0.00	66,880
High Schools	4.10	279,906	(4.10)	1,166	0.00	281,072
Alternative Schools	0.00	34,958	0.00	462	0.00	35,420
Technology Boost funds for traditional & alternative schools	0.00	143,465	0.00	(664)	0.00	142,801
Scorecard	0.00	15,000	0.00	(15,000)	0.00	-
Student Information System Data Integrity/Development	5.00	348,749	0.00	40,995	5.00	389,744
Technology Staff to Support E-Rate Implementation	0.00	500,284	0.00	(284)	0.00	500,000
Computer Software Licenses	0.00	711,226	0.00	101,129	0.00	812,355
Educational Technology	4.00	425,109	0.00	28,628	4.00	453,737
UNC Paraprofessional Program	0.00	250,000	0.00	-	0.00	250,000
Distance Learning	10.00	672,118	0.00	40,105	10.00	712,223
Costume Department	0.00	40,972	0.00	-	0.00	40,972
Salary Turnover/Hire Lag	0.00	(250,000)	0.00	-	0.00	(250,000)
Deferred Building Maintenance	49.00	2,962,911	(2.00)	-	47.00	2,962,911
Central Receiving (support for library/textbook and technology acquisition)	3.61	154,454	(0.11)	23,764	3.50	178,218
TOTAL 1998 MILL LEVY OVERRIDE	162.95	\$ 19,898,104	(8.77)	\$ (16,358)	154.18	\$ 19,881,746
<u>2003 MILL LEVY OVERRIDE</u>						
Amount Due to Retiree Health Benefit Trust	0.00	\$ 596,853	0.00	\$ (596,853)	0.00	\$ -
Upfront Contribution to DPS Retiree Health Care Trust	0.00	-	0.00	596,853	0.00	596,853
County Treasurer Fees	0.00	49,523	0.00	-	0.00	49,523
Contingency	0.00	20,258,769	0.00	2,546,162	0.00	22,804,931
Arts & Music						
Elementary Schools	80.50	4,849,738	(1.00)	172,786	79.50	5,022,524
K-8 Schools	9.50	576,272	4.50	317,746	14.00	894,018
Charter Schools	0.00	460,874	0.00	110,144	0.00	571,018
Instructional Support Teams	3.00	176,616	1.00	97,444	4.00	274,060
Interdisciplinary Curriculum - Arts	1.50	357,284	0.00	(3,856)	1.50	353,428

SCHEDULE A

**COMPARISON OF 2006-2007 AND 2007-2008 RESOURCES
BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM**

General Fund Program / Activity (sorted by Senior Staff and School Level)	2006-2007 Supplemental Budget		2007-2008 Projected Changes		2007-2008 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2007-2008 Projected Changes from the 2006-2007 Supplemental Budget include: employee turnover; annualized January 2007 salaries; July 1, 2007, employer pension contribution increases; recurring 2006-2007 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2006-2007 additions (e.g., school carryforward 6/30/06 balances) or reductions; and projected 2007-2008 increases (e.g., charter school and utility increases) and decreases (e.g., annual up-front contribution to retiree health benefit trust)						
Expanding ECE and Kindergarten						
Elementary Schools	34.00	2,578,984	0.50	129,473	34.50	2,708,457
K-8 Schools	2.50	186,565	1.50	127,459	4.00	314,024
Charter Schools	0.00	186,164	0.00	9,648	0.00	195,812
Transfer to Tuition Based Kindergarten in Special Revenue Fund	0.00	480,954	0.00	90,992	0.00	571,946
Transfer to Montessori Programs in Special Revenue Fund	0.00	108,830	0.00	142,140	0.00	250,970
Transfer to Advanced Kindergarten in Special Revenue Fund	0.00	132,010	0.00	7,364	0.00	139,374
Funding Support for General Fund Tuition Based ECE	0.00	258,090	0.00	170,130	0.00	428,220
Early Childhood Education - Substitutes	0.00	31,463	0.00	(14,434)	0.00	17,029
School Innovative Grants - included in contingency for 2007-2008						
Middle Schools	0.00	7,312	0.00	(7,312)	0.00	-
6-12 Schools	0.00	10,420	0.00	(10,420)	0.00	-
High Schools	0.50	688,753	(0.50)	(688,753)	0.00	-
Unallocated School Innovative Grants	0.00	401,622	0.00	(401,622)	0.00	-
Revitalizing Neighborhood Schools - included in contingency for 2007-2008						
Unallocated Revitalizing Neighborhood Schools	1.00	231,469	(1.00)	(231,469)	0.00	-
Elementary Schools	21.65	1,668,238	(21.65)	(1,668,238)	0.00	-
Middle Schools	7.60	546,065	(7.60)	(546,065)	0.00	-
6-12 Schools	2.00	122,151	(2.00)	(122,151)	0.00	-
Professional Development	0.00	528,757	0.00	(89,308)	0.00	439,449
Textbooks						
Elementary Schools	0.00	303,420	0.00	(10,510)	0.00	292,910
K-8 Schools	0.00	39,750	0.00	21,380	0.00	61,130
Middle Schools	0.00	95,460	0.00	(8,020)	0.00	87,440
6-12 Schools	0.00	28,870	0.00	(340)	0.00	28,530
High Schools	0.00	127,230	0.00	530	0.00	127,760
Unallocated Textbooks	0.00	2,875,530	0.00	(3,040)	0.00	2,872,490
Improving Graduation Rates - included in contingency for 2007-2008						
6-12 Schools	0.00	50,000	0.00	(50,000)	0.00	-
High Schools	0.00	85,214	0.00	(85,214)	0.00	-
Alternative Schools	0.00	4,403	0.00	(4,403)	0.00	-
Instructional Support Teams	1.00	58,872	(1.00)	(58,872)	0.00	-
College Summit	0.00	-	0.00	300,000	0.00	300,000

SCHEDULE A

COMPARISON OF 2006-2007 AND 2007-2008 RESOURCES BY SCHOOL LEVEL AND DEPARTMENT/PROGRAM

General Fund Program / Activity (sorted by Senior Staff and School Level)	2006-2007 Supplemental Budget		2007-2008 Projected Changes		2007-2008 Proposed Budget	
	Full-Time Staff	Expenditures	Full-Time Staff*	Expenditures*	Full-Time Staff	Expenditures
*2007-2008 Projected Changes from the 2006-2007 Supplemental Budget include: employee turnover; annualized January 2007 salaries; July 1, 2007, employer pension contribution increases; recurring 2006-2007 budget transfers; restoration of non-recurring budget transfers to/from other schools/departments; elimination of one-time 2006-2007 additions (e.g., school carryforward 6/30/06 balances) or reductions; and projected 2007-2008 increases (e.g., charter school and utility increases) and decreases (e.g., annual up-front contribution to retiree health benefit trust)						
AVID	0.50	450,000	0.00	-	0.50	450,000
Professional Development	0.00	683,006	0.00	(683,006)	0.00	-
9th Grade Academies	0.00	-	0.00	450,000	0.00	450,000
Assessment Program - Benchmark Testing	0.00	860,200	0.00	(10,200)	0.00	850,000
Repairs & Maintenance						
Safety and Security	2.60	183,006	(1.60)	-	1.00	183,006
Department of Technology Services	4.75	1,100,000	0.00	-	4.75	1,100,000
Maintenance	10.00	700,000	1.00	-	11.00	700,000
Central Receiving (support for textbook acquisition)	0.11	5,293	0.12	5,871	0.23	11,164
TOTAL 2003 MILL LEVY OVERRIDE	182.71	\$ 43,144,030	(27.73)	\$ 2,036	154.98	\$ 43,146,066
<u>2005 MILL LEVY OVERRIDE</u>						
County Treasurer Fees	0.00	\$ 63,204	0.00	\$ 2,248	0.00	\$ 65,452
Transfer to ProComp Trust Special Revenue Fund	0.00	25,312,028	0.00	803,239	0.00	26,115,267
TOTAL 2005 MILL LEVY OVERRIDE	-	\$ 25,375,232	-	\$ 805,487	-	\$ 26,180,719
TOTAL GENERAL FUND	5,661.63	\$ 709,594,925	(3,500.00)	\$ 12,125,048	2,161.63	\$ 721,803,030

SCHEDULE B

2007-2008 ENROLLMENT PROJECTIONS BY SCHOOL + STUDENT BASED BUDGETS (Continued on Schedules C and D)

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

NOTE 2: The budgeted salary for each full-time staff job category is the average of the projected salaries for everyone in that job category. The same holds true for the budgeted hourly rate for each hourly job.

October 2007 Enrollment Projections									Student Based Budgets		
Montessori Pre-ECE	ECE	K	1-12	K=.5 K-12	English Language Learners (K=.5) K-12	Mild/M oderate ECE-12	Fr L % 1-12	Free Lunch 1-12	English Language Learners Dollars	Early Education Dollars	2003 Mill Levy Elementary Arts Dollars

ELEMENTARY

Amesse	-	64	98	357	406	251	37	85.04%	304	90,153	291,845	64,042
Archuleta	-	64	83	411	452	255	33	69.27%	285	114,747	295,355	64,432
Asbury	-	16	44	236	258	23	18	43.49%	103	59,492	127,011	62,292
Ashley	-	72	48	255	279	134	27	88.12%	225	43,789	338,128	62,522
Barnum	-	36	72	336	372	228	30	70.64%	237	79,849	167,174	63,572
Barrett	-	34	42	156	177	43	11	70.98%	111	72,371	126,090	31,726
Beach Court	-	32	62	234	265	156	28	78.68%	184	54,091	123,349	62,452
Bradley	-	36	89	244	288	31	39	40.48%	99	67,219	165,693	62,822
Bromwell	-	-	53	254	280	11	21	5.33%	14	-	91,420	62,562
Brown	-	36	49	285	309	44	28	71.79%	205	72,371	124,975	62,832
Carson	-	20	75	217	254	31	25	23.13%	50	67,219	130,102	62,412
Castro	-	64	125	536	598	375	37	68.95%	370	200,421	249,645	95,848
Cheltenham	-	36	72	363	399	204	50	71.67%	260	69,546	167,174	63,842
Colfax	-	68	49	213	237	115	25	59.69%	127	38,637	251,270	62,112
College View	-	52	62	298	329	207	27	67.00%	200	138,602	209,222	63,092
Columbian	-	52	44	200	222	75	21	76.25%	153	25,758	209,222	61,932
Columbine +	-	33	53	213	239	57	38	91.67%	195	80,098	126,005	62,152
Cory	-	40	65	305	337	10	25	7.29%	22	29,746	168,784	63,192
Cowell	-	36	84	368	410	225	31	77.18%	284	79,849	295,095	64,012
Del Pueblo	-	32	33	89	105	58	13	79.22%	71	20,606	123,349	30,966
Denison +	76	32	59	281	310	52	35	25.46%	72	12,879	165,548	62,892
Doull	-	64	77	333	371	191	35	70.66%	235	96,716	207,446	63,592

SCHEDULE B

2007-2008 ENROLLMENT PROJECTIONS BY SCHOOL + STUDENT BASED BUDGETS (Continued on Schedules C and D)

October 2007 Enrollment Projections									Student Based Budgets		
Montessori Pre-ECE	ECE	K	1-12	K=.5 K-12	English Language Learners (K=.5) K-12	Mild/M oderate ECE-12	Fr L % 1-12	Free Lunch 1-12	English Language Learners Dollars	Early Education Dollars	2003 Mill Levy Elementary Arts Dollars
-	36	75	303	340	175	44	66.19%	201	61,819	167,174	63,272
-	40	94	367	414	23	36	32.21%	118	59,492	208,037	64,102
	48	73	441	477	240	26	71.01%	313	210,234	207,597	64,632
-	36	50	178	203	50	28	75.79%	135	96,965	167,174	61,772
-	32	58	239	268	167	25	67.07%	160	105,856	165,548	62,462
-	64	87	370	413	234	38	72.68%	269	82,425	249,645	64,062
	116	110	461	516	299	45	65.12%	300	105,607	382,330	94,948
-	36	61	279	309	106	36	76.42%	213	38,637	124,975	62,892
-	64	78	354	393	222	28	69.83%	247	104,444	207,446	63,812
-	36	98	481	530	375	39	79.25%	381	195,269	167,174	95,028
-	36	133	497	563	173	54	50.81%	253	111,008	165,693	95,538
-	64	92	522	568	246	39	69.88%	365	87,577	249,645	95,378
-	48	85	372	414	143	35	70.10%	261	76,110	253,307	64,062
-	50	43	139	160	47	16	82.08%	114	104,692	208,826	31,566
-	52	73	370	406	161	45	77.21%	286	56,668	251,422	63,922
-	36	84	326	368	118	42	54.53%	178	95,553	165,693	63,592
-	32	73	311	347	219	33	77.23%	240	104,444	209,071	63,332
-	16	49	296	320	44	18	51.50%	152	67,219	81,301	62,942
-	68	119	461	520	359	53	68.46%	316	126,214	251,270	95,038
-	16	26	251	264	18	18	60.69%	152	29,746	81,301	62,262
60	-	40	146	166	18	11	35.09%	51	29,746	81,452	31,606
-	36	78	352	391	56	31	37.27%	131	99,542	217,861	63,792
-	32	66	423	456	140	37	52.47%	222	73,535	123,349	64,382
-	32	74	478	515	213	44	68.98%	330	74,698	169,059	94,758
-	70	94	359	406	273	42	60.53%	217	97,880	214,382	64,022
-	20	27	159	172	14	16	37.86%	60	29,746	77,935	31,606
-	48	100	400	450	167	38	66.60%	266	125,299	253,307	64,492
-	32	56	230	258	122	43	73.70%	170	48,940	166,210	62,352
	53	69	241	275	75	27	70.55%	170	77,523	210,397	62,592
-	64	93	431	477	259	39	66.84%	288	92,728	249,645	64,732

SCHEDULE B

2007-2008 ENROLLMENT PROJECTIONS BY SCHOOL + STUDENT BASED BUDGETS (Continued on Schedules C and D)

October 2007 Enrollment Projections										Student Based Budgets		
Montessori Pre-ECE	ECE	K	1-12	K=.5 K-12	English Language Learners (K=.5) K-12	Mild/M oderate ECE-12	Fr L % 1-12	Free Lunch 1-12		English Language Learners Dollars	Early Education Dollars	2003 Mill Levy Elementary Arts Dollars
Newlon	-	32	78	399	438	232	33	80.34%	321	79,849	207,748	64,262
Oakland	-	71	90	344	389	155	25	76.03%	262	54,091	212,539	63,832
Palmer	-	16	64	225	257	36	34	37.54%	84	59,492	127,011	62,382
Philips	-	53	40	142	162	17	15	79.53%	113	29,746	212,295	31,566
Polaris @ Ebert	-	-	44	304	326	8	13	9.82%	30	-	91,420	62,972
Remington	-	32	57	206	234	98	25	86.39%	178	36,061	165,548	62,122
Sabin	-	48	92	447	493	99	41	54.45%	243	105,116	211,108	64,882
Samuels	-	32	90	347	392	105	39	46.62%	162	90,402	169,059	63,862
Sandoval +	76	32	59	235	264	148	19	28.20%	66	51,516	165,548	62,432
Schenck	-	82	106	455	508	324	43	73.91%	336	140,505	292,506	94,848
Schmitt	-	36	81	312	352	182	29	71.60%	223	86,414	124,975	63,422
Smedley +	-	36	57	286	314	71	33	82.25%	235	28,333	124,975	62,922
Smith	-	120	81	266	306	119	31	74.48%	198	43,789	383,955	62,962
Southmoor	-	36	53	341	367	37	22	13.32%	45	59,492	172,150	63,432
Steck	-	40	56	254	282	20	14	6.16%	16	29,746	168,784	62,592
Stedman	-	32	46	195	218	56	21	80.93%	158	107,269	169,059	61,902
Steele	-	40	74	319	356	14	34	9.87%	31	29,746	168,784	63,422
Swansea	-	64	92	385	431	304	37	75.80%	292	108,183	249,645	64,262
Teller	-	40	40	172	192	30	20	45.83%	79	67,219	162,327	61,612
Traylor	-	36	70	482	517	69	56	35.93%	173	77,523	119,983	94,758
University Park	-	56	59	248	277	35	26	18.48%	46	59,492	210,832	62,562
Valdez	-	68	72	258	294	178	20	72.84%	188	64,395	251,270	62,792
Valverde	-	36	75	325	362	217	33	75.88%	247	104,444	124,975	63,492
Westerly Creek	-	80	50	49	74	13	11	9.27%	5	-	246,148	60,482
Whiteman	-	32	45	166	188	109	18	61.60%	102	127,135	165,548	61,602
Whittier *	-	107	30	149	164	21	27	68.44%	102	59,492	288,278	31,536
Wyman	-	35	33	129	145	19	21	68.39%	88	29,746	126,818	31,366
TOTAL	212	3,524	5,430	23,861	26,558	10,248	2,400		14,388	5,912,971	14,995,416	5,022,524

+ Includes grades 6

* Includes grades 6-7

SCHEDULE B

2007-2008 ENROLLMENT PROJECTIONS BY SCHOOL + STUDENT BASED BUDGETS (Continued on Schedules C and D)

October 2007 Enrollment Projections									Student Based Budgets		
Montessori Pre-ECE	ECE	K	1-12	K=.5 K-12	English Language Learners (K=.5) K-12	Mild/M oderate ECE-12	Fr L % 1-12	Free Lunch 1-12	English Language Learners Dollars	Early Education Dollars	2003 Mill Levy Elementary Arts Dollars

K-8 SCHOOLS

Bryant-Webster	-	36	64	407	439	161	34	80.04%	326	54,091	167,174	64,202
Centennial	-	32	74	469	506	65	51	62.50%	293	80,098	169,059	64,922
Fairmont	-	68	66	351	384	104	34	68.45%	240	33,485	209,071	63,662
Gilpin	-	36	53	320	346	97	28	75.00%	240	33,485	165,548	63,222
Grant Ranch	-	40	89	599	643	41	63	20.92%	125	67,219	168,784	96,118
Greenlee	-	86	66	327	360	70	42	83.37%	273	50,352	298,629	63,422
Howell	-	36	50	615	640	114	35	74.12%	456	98,129	124,975	95,888
Moore	-	16	46	285	308	24	32	61.75%	176	29,746	81,301	62,802
Park Hill	-	40	69	524	558	37	50	31.60%	166	69,796	168,784	95,168
Roberts	-	120	90	432	477	23	25	43.85%	189	-	405,933	64,712
Slavens	-	-	52	405	431	9	38	4.88%	20	-	91,420	64,062
Waller	-	36	86	574	617	92	43	41.47%	238	80,098	170,685	95,838
TOTAL	-	546	805	5,308	5,709	837	475		2,742	596,499	2,221,363	894,018

MIDDLE

Grant	-	-	-	314	314	54	47	71.67%	225	10,304	-	-
Hamilton	-	-	-	951	951	37	78	34.71%	330	-	-	-
Henry	-	-	-	877	877	49	95	53.63%	470	7,727	-	-
Hill	-	-	-	562	562	63	69	69.57%	391	12,879	-	-
Kepner	-	-	-	915	915	355	122	81.48%	746	74,698	-	-
Kunsmiller	-	-	-	610	610	147	88	82.86%	505	30,910	-	-
Lake	-	-	-	522	522	78	92	74.92%	391	15,454	-	-
Mann	-	-	-	161	161	24	52	86.64%	139	-	-	-
Merrill	-	-	-	618	618	164	58	68.61%	424	47,461	-	-
Morey	-	-	-	755	755	8	65	37.26%	281	-	-	-
Noel	-	-	-	805	805	109	88	76.54%	616	20,606	-	-
Place	-	-	-	338	338	71	55	74.42%	252	12,879	-	-
Rishel	-	-	-	574	574	135	82	75.73%	435	25,758	-	-

SCHEDULE B

2007-2008 ENROLLMENT PROJECTIONS BY SCHOOL + STUDENT BASED BUDGETS (Continued on Schedules C and D)

October 2007 Enrollment Projections										Student Based Budgets		
Montessori Pre-ECE	ECE	K	1-12	K=.5 K-12	English Language Learners (K=.5) K-12	Mild/M oderate ECE-12	Fr L % 1-12	Free Lunch 1-12	English Language Learners Dollars	Early Education Dollars	2003 Mill Levy Elementary Arts Dollars	
Skinner	-	-	-	436	436	55	75	77.94%	340	10,304	-	-
Smiley	-	-	-	306	306	11	60	64.99%	199	-	-	-
TOTAL	-	-	-	8,744	8,744	1,360	1,126	8,744	268,980	-	-	

6-12 SCHOOLS

CIS	-	-	-	437	437	81	13	52.17%	228	10,304	-	-
King	-	-	-	1,041	1,041	163	121	67.15%	699	25,758	-	-
Randolph	-	-	-	682	682	113	61	91.50%	624	12,879	-	-
School of Arts	-	-	-	880	880	13	33	8.30%	73	-	-	-
TOTAL	-	-	-	3,040	3,040	370	228		1,624	48,941	-	-

HIGH

A Lincoln	-	-	-	1,290	1,290	286	160	73.63%	950	41,212	-	-
East	-	-	-	2,043	2,043	44	206	28.99%	592	-	-	-
G Washington	-	-	-	1,701	1,701	52	138	40.24%	684	-	-	-
J F Kennedy	-	-	-	1,423	1,423	75	168	43.23%	615	7,727	-	-
Manual	-	-	-	170	170	20	17	53.67%	91	-	-	-
Montbello	-	-	-	1,520	1,520	187	135	64.02%	973	28,333	-	-
North	-	-	-	1,109	1,109	115	163	74.10%	822	18,031	-	-
South	-	-	-	1,476	1,476	408	110	55.14%	814	119,939	-	-
T Jefferson	-	-	-	1,102	1,102	42	128	31.69%	349	-	-	-
West	-	-	-	942	942	127	141	77.18%	727	18,031	-	-
TOTAL	-	-	-	12,776	12,776	1,356	1,365		6,617	233,273	-	-

SCHEDULE C

2007-2008 STUDENT BASED BUDGETS BY SCHOOL
(Continued from Schedule B)

Student Based Budgets												
Extra Allocations <u>Dollars</u>	Title I (to include Facilitators) <u>Dollars</u>	Title II/1998 Mill Levy Facilitators <u>Dollars</u>	2003 Mill Levy Textbooks <u>Dollars</u>	Other 1998 Mill Levy <u>Dollars</u>	Mild/Mode rate <u>Dollars</u>	At-Risk <u>Dollars</u>	Gifted & Talented <u>Dollars</u>	Student Services <u>Dollars</u>	Small School Expense <u>Dollars</u>	Base Per Pupil <u>Dollars</u>	SBB to RAM Adjustment <u>Dollars</u>	Total SBB Allocations <u>Dollars</u>

ELEMENTARY

Amesse	-	183,600	55,198	4,550	14,148	121,983	40,736	14,873	49,032	-	1,391,914	46,272	2,368,346
Archuleta	-	164,400	55,198	4,940	15,240	108,796	38,190	14,873	49,032	-	1,549,619	17,125	2,491,947
Asbury	-	-	34,442	2,800	8,192	59,343	13,802	14,873	42,026	3,354	884,517	17,392	1,329,536
Ashley	-	120,000	55,198	3,030	10,068	89,015	30,150	14,873	42,026	53,010	956,512	18,945	1,837,266
Barnum	-	165,600	55,198	4,080	12,216	98,906	31,758	14,873	42,026	-	1,275,350	11,574	2,022,176
Barrett	-	69,200	37,977	1,980	5,918	36,265	14,874	14,873	42,026	125,670	606,820	11,935	1,197,725
Beach Court	-	111,600	55,198	2,960	8,992	92,312	24,656	14,873	42,026	36,835	908,515	17,854	1,555,713
Bradley	59,492	68,400	55,198	3,330	10,116	128,577	13,266	14,873	42,026	-	987,368	1,629	1,680,009
Bromwell	-	-	34,442	3,070	8,596	69,234	1,876	14,873	42,026	8,680	959,941	19,007	1,315,727
Brown	59,492	110,400	55,198	3,340	10,144	92,312	27,470	14,873	42,026	618	1,059,363	20,910	1,756,324
Carson	-	-	34,442	2,920	8,616	82,421	6,700	14,873	42,026	24,638	870,803	17,103	1,364,275
Castro	-	243,200	55,198	6,610	19,916	121,983	49,580	14,873	70,044	-	2,050,159	(92,231)	3,085,246
Cheltenham	-	168,800	55,198	4,350	12,972	164,843	34,840	14,873	42,026	-	1,367,916	(26,243)	2,140,137
Colfax	-	96,800	55,198	2,620	8,832	82,421	17,018	14,873	42,026	24,648	812,521	16,036	1,525,012
College View	-	127,600	55,198	3,600	10,872	89,015	26,800	14,873	42,026	-	1,127,930	(12,471)	1,896,359
Columbian	-	87,200	55,198	2,440	7,976	69,234	20,502	14,873	42,026	28,860	761,096	14,918	1,401,235
Columbine +	-	109,200	55,198	2,660	8,174	125,280	26,130	14,873	42,026	3,824	819,378	16,050	1,491,048
Cory	-	-	37,977	3,700	10,800	82,421	2,948	14,873	42,026	-	1,155,357	(3,701)	1,608,123
Cowell	-	160,400	55,198	4,520	13,448	102,202	38,056	14,873	49,032	-	1,405,628	(384)	2,281,929
Del Pueblo	-	57,306	37,977	1,220	4,120	42,859	9,514	14,873	42,026	215,985	359,978	7,154	967,933
Denison +	59,492	-	55,198	3,400	11,896	115,390	9,648	14,873	42,026	-	1,062,792	(26,081)	1,589,953
Doull	-	147,600	55,198	4,100	12,184	115,390	31,490	14,873	42,026	-	1,271,922	58,236	2,120,773
Eagleton	-	144,400	55,198	3,780	11,376	145,061	26,934	14,873	42,026	-	1,165,642	13,722	1,915,277
Edison	-	-	55,198	4,610	13,788	118,687	15,812	14,873	49,032	-	1,419,341	(29,300)	1,993,672
Ellis	-	168,800	55,198	5,140	15,096	85,718	41,942	14,873	49,032	-	1,635,328	(11,946)	2,541,644
Fairview	-	86,800	55,198	2,280	7,176	92,312	18,090	14,873	42,026	70,035	695,957	13,791	1,424,449
Fallis	-	107,600	55,198	2,970	9,020	82,421	21,440	14,873	42,026	-	918,800	(5,055)	1,583,159
Force	-	168,800	55,198	4,570	14,204	125,280	36,046	14,873	49,032	-	1,415,913	27,269	2,307,317
Ford	-	174,800	55,198	5,710	18,232	148,358	40,200	14,873	63,040	-	1,769,034	10,329	2,882,659
Garden Place +	126,580	126,800	55,198	3,400	10,312	118,687	28,542	14,873	42,026	-	1,059,363	(34,370)	1,777,915
Godsman	-	169,600	55,198	4,320	13,504	92,312	33,098	14,873	42,026	-	1,347,345	8,335	2,156,313
Goldrick	-	208,000	55,198	5,790	17,004	128,577	51,054	14,873	63,040	-	1,817,031	(20,288)	2,797,750
Green Valley	-	165,600	55,198	6,300	18,432	178,030	33,902	14,873	70,044	-	1,930,167	(60,956)	2,783,829
Greenwood *	65,492	200,800	55,198	6,140	18,600	128,577	48,910	14,873	70,044	-	1,947,308	(82,426)	2,906,116

SCHEDULE C

2007-2008 STUDENT BASED BUDGETS BY SCHOOL
(Continued from Schedule B)

	Student Based Budgets												
	Extra Allocations <u>Dollars</u>	Title I (to include Facilitators) <u>Dollars</u>	Title II/1998 Mill Levy Facilitators <u>Dollars</u>	2003 Mill Levy Textbooks <u>Dollars</u>	Other 1998 Mill Levy <u>Dollars</u>	Mild/Mode rate <u>Dollars</u>	At-Risk <u>Dollars</u>	Gifted & Talented <u>Dollars</u>	Student Services <u>Dollars</u>	Small School Expense <u>Dollars</u>	Base Per Pupil <u>Dollars</u>	SBB to RAM Adjustment <u>Dollars</u>	Total SBB Allocations <u>Dollars</u>
Gust	-	150,000	55,198	4,570	13,500	115,390	34,974	14,873	49,032	-	1,419,341	32,324	2,282,681
Hallett	-	63,600	37,977	1,820	5,888	52,750	15,276	14,873	42,026	107,840	548,538	10,786	1,246,458
Harrington +	-	174,800	55,198	4,430	13,548	148,358	38,324	14,873	49,032	-	1,391,914	(1,000)	2,261,489
Holm	-	109,200	55,198	4,100	12,272	138,468	23,852	14,873	42,026	-	1,261,636	(12,199)	1,974,264
Johnson	81,159	139,600	89,640	3,840	11,852	108,796	32,160	14,873	42,026	-	1,189,641	(32,542)	2,057,892
Kaiser +	-	85,600	55,198	3,450	10,012	59,343	20,368	14,873	42,026	-	1,097,075	(37,321)	1,562,086
Knapp	-	219,200	55,198	5,800	17,736	174,733	42,344	14,873	63,040	-	1,782,747	(30,826)	2,817,367
Knight	-	83,600	55,198	2,770	8,108	59,343	20,368	14,873	42,026	-	905,087	594	1,365,276
Lincoln	29,746	-	34,442	1,860	6,528	36,265	6,834	14,873	42,026	134,460	569,108	11,236	1,030,182
Lowry	-	-	55,198	4,300	12,832	102,202	17,554	14,873	42,026	-	1,340,489	(55,504)	1,915,165
Marrama	-	142,000	55,198	4,890	14,396	121,983	29,748	14,873	49,032	-	1,563,332	(10,168)	2,246,550
Maxwell	-	184,000	55,198	5,520	16,160	145,061	44,220	14,873	63,040	-	1,765,605	13,188	2,645,380
McGlone	-	158,400	55,198	4,530	14,224	138,468	29,078	14,873	49,032	-	1,391,914	(20,598)	2,211,403
McKinley-Thatcher	-	-	37,977	1,860	5,648	52,750	8,040	14,873	42,026	95,460	589,678	11,667	999,266
McMeen	-	155,200	55,198	5,000	14,704	125,280	35,644	14,873	49,032	-	1,542,762	10,577	2,451,368
Mitchell +	81,159	114,800	89,640	2,860	8,712	141,765	22,780	14,873	42,026	11,610	884,517	17,548	1,709,792
Montclair	-	97,600	55,198	3,100	9,494	89,015	22,780	14,873	42,026	6,325	942,799	18,512	1,652,234
Munroe	-	185,200	55,198	5,240	16,080	128,577	38,592	14,873	49,032	-	1,635,328	(23,261)	2,511,964
Newlon	-	181,200	55,198	4,770	14,060	108,796	43,014	14,873	49,032	-	1,501,622	39,178	2,363,602
Oakland	-	161,600	55,198	4,340	13,318	82,421	35,108	14,873	42,026	-	1,333,632	31,445	2,104,423
Palmer	-	-	55,198	2,890	8,444	112,093	11,256	14,873	42,026	13,878	881,089	17,417	1,408,049
Philips	-	66,400	37,977	1,820	5,888	49,453	15,142	14,873	42,026	104,166	555,394	10,971	1,177,717
Polaris @ Ebert	-	-	37,977	3,480	9,744	42,859	4,020	14,873	42,026	-	1,117,645	(17,683)	1,409,333
Remington	-	104,800	55,198	2,630	8,068	82,421	23,852	14,873	42,026	35,100	802,236	15,746	1,450,681
Sabin	118,984	148,400	55,198	5,390	16,148	135,171	32,562	14,873	49,032	-	1,690,181	(53,239)	2,593,806
Samuels	-	106,400	55,198	4,370	12,940	128,577	21,708	14,873	42,026	-	1,343,917	(55,430)	1,997,902
Sandoval +	59,492	-	55,198	2,940	10,608	62,640	8,844	14,873	42,026	-	905,087	2,261	1,443,465
Schenck	-	194,000	55,198	5,610	17,512	141,765	45,024	14,873	63,040	-	1,741,607	13,530	2,820,018
Schmitt	-	137,200	55,198	3,930	11,796	95,609	29,882	14,873	42,026	-	1,206,783	22,910	1,895,018
Smedley +	-	111,600	55,198	3,430	10,396	108,796	31,490	14,873	42,026	-	1,076,505	(5,954)	1,664,590
Smith	81,159	116,800	89,640	3,470	10,882	102,202	26,532	14,873	42,026	-	1,049,078	(36,356)	1,991,012
Southmoor	-	-	37,977	3,940	11,824	72,531	6,030	14,873	42,026	-	1,258,208	(34,526)	1,707,957
Steck	-	-	37,977	3,100	9,560	46,156	2,144	14,873	42,026	25,098	966,798	18,955	1,427,809
Stedman	-	83,200	55,198	2,410	7,452	69,234	21,172	14,873	42,026	41,638	747,382	14,780	1,437,595
Steele	-	-	37,977	3,930	11,884	112,093	4,154	14,873	42,026	-	1,220,496	(36,805)	1,672,580

SCHEDULE C

2007-2008 STUDENT BASED BUDGETS BY SCHOOL (Continued from Schedule B)

	Student Based Budgets												
	Extra Allocations <u>Dollars</u>	Title I (to include Facilitators) <u>Dollars</u>	Title II/1998 Mill Levy Facilitators <u>Dollars</u>	2003 Mill Levy Textbooks <u>Dollars</u>	Other 1998 Mill Levy <u>Dollars</u>	Mild/Mode rate <u>Dollars</u>	At-Risk <u>Dollars</u>	Gifted & Talented <u>Dollars</u>	Student Services <u>Dollars</u>	Small School Expense <u>Dollars</u>	Base Per Pupil <u>Dollars</u>	SBB to RAM Adjustment <u>Dollars</u>	Total SBB Allocations <u>Dollars</u>
Swansea	-	189,600	55,198	4,770	14,764	121,983	39,128	14,873	49,032	-	1,477,623	21,451	2,410,512
Teller	-	50,000	37,977	2,120	6,816	65,937	10,586	14,873	42,026	75,648	658,245	13,063	1,268,449
Traylor	-	-	55,198	5,520	16,248	184,624	23,182	14,873	63,040	-	1,772,462	(3,247)	2,424,164
University Park	-	-	37,977	3,070	9,828	85,718	6,164	14,873	42,026	3,324	949,656	18,696	1,504,218
Valdez	-	130,800	55,198	3,300	10,736	65,937	25,192	14,873	42,026	-	1,007,938	15,639	1,750,096
Valverde	-	138,800	55,198	4,000	11,992	108,796	33,098	14,873	42,026	-	1,241,066	65,218	2,007,978
Westerly Creek	-	-	55,198	990	5,412	36,265	670	14,873	42,026	243,460	253,699	5,041	964,264
Whiteman	-	82,400	55,198	2,110	6,260	59,343	13,668	14,873	42,026	93,812	644,532	12,779	1,381,286
Whittier *	-	68,400	55,198	1,790	6,530	89,015	13,668	14,873	42,026	89,380	562,251	11,087	1,333,524
Wyman	-	56,000	37,977	1,620	5,306	69,234	11,792	14,873	42,026	112,520	497,112	9,838	1,046,228
TOTAL	822,247	8,103,706	4,157,071	292,910	896,290	7,912,438	1,927,992	1,174,967	3,635,272	1,789,876	91,050,383	(88)	147,693,975

+ Includes grades 6

* Includes grades 6-7

K-8 SCHOOLS

Bryant-Webster	-	188,400	55,198	4,710	13,980	117,105	43,684	14,873	70,045	-	1,533,190	21,134	2,347,786
Centennial	-	130,800	55,198	5,430	15,908	175,658	39,262	14,873	70,045	-	1,767,185	6,392	2,594,830
Fairmont	-	130,000	55,198	4,170	13,172	117,105	32,160	14,873	63,039	74,112	1,341,105	23,853	2,175,005
Gilpin	-	134,000	89,640	3,730	11,236	96,440	32,160	14,873	63,039	71,276	1,208,391	21,788	2,008,828
Grant Ranch	-	-	55,198	6,880	20,144	216,989	16,750	14,873	77,049	-	2,245,652	(65,127)	2,920,529
Greenlee	-	140,800	55,198	3,930	12,104	144,659	36,582	14,873	63,039	96,480	1,257,286	22,585	2,259,939
Howell	-	166,000	55,198	6,650	19,412	120,549	61,104	14,873	77,049	-	2,235,174	(62,791)	3,012,210
Moore	-	67,200	55,198	3,310	9,620	110,217	23,584	14,873	63,039	101,948	1,075,678	19,284	1,717,800
Park Hill	-	-	55,198	5,930	17,484	172,214	22,244	14,873	77,049	-	1,948,793	(15,708)	2,631,825
Roberts	-	-	55,198	5,220	14,616	86,107	25,326	14,873	49,032	-	1,665,903	44,784	2,431,704
Slavens	-	-	37,977	4,570	12,796	130,882	2,680	14,873	70,045	11,206	1,505,250	26,846	1,972,607
Waller	-	-	55,198	6,600	19,272	148,104	31,892	14,873	77,049	-	2,154,848	(43,055)	2,811,402
TOTAL	-	957,200	679,597	61,130	179,744	1,636,029	367,428	178,476	819,517	355,022	19,938,455	(15)	28,884,463

MIDDLE

Grant	-	118,800	37,977	3,140	8,792	156,588	15,750	14,873	126,077	247,118	1,061,559	46,920	1,847,898
Hamilton	-	-	55,198	9,510	26,628	259,935	23,100	14,873	140,087	-	3,215,103	(152,166)	3,592,268
Henry	237,968	-	72,419	8,770	24,556	316,241	32,900	14,873	140,087	-	2,964,927	(54,083)	3,766,385
Hill	-	182,400	55,198	5,620	15,736	229,127	27,370	14,873	133,083	18,546	1,899,987	83,694	2,678,513
Kepner	-	374,800	72,419	9,150	25,620	404,718	52,220	14,873	140,087	-	3,093,395	(145,514)	4,116,466

SCHEDULE C

2007-2008 STUDENT BASED BUDGETS BY SCHOOL
(Continued from Schedule B)

	Student Based Budgets												
	Extra Allocations <u>Dollars</u>	Title I (to include Facilitators) <u>Dollars</u>	Title II/1998 Mill Levy Facilitators <u>Dollars</u>	2003 Mill Levy Textbooks <u>Dollars</u>	Other 1998 Mill Levy <u>Dollars</u>	Mild/Mode rate <u>Dollars</u>	At-Risk <u>Dollars</u>	Gifted & Talented <u>Dollars</u>	Student Services <u>Dollars</u>	Small School Expense <u>Dollars</u>	Base Per Pupil <u>Dollars</u>	SBB to RAM Adjustment <u>Dollars</u>	Total SBB Allocations <u>Dollars</u>
Kunsmiller	-	260,400	55,198	6,100	17,080	294,193	35,350	14,873	133,083	-	2,062,264	52,392	2,961,843
Lake	178,476	229,200	55,198	5,220	14,616	304,754	27,370	14,873	133,083	-	1,764,757	68,732	2,811,733
Mann	-	137,322	37,977	1,610	4,508	174,365	9,730	14,873	126,077	408,779	544,302	23,975	1,483,518
Merrill	118,984	190,400	55,198	6,180	17,304	192,366	29,680	14,873	133,083	-	2,089,310	28,706	2,923,545
Morey	47,274	-	55,198	7,550	21,140	217,339	19,670	14,873	140,087	-	2,552,474	(59,535)	3,016,070
Noel	-	286,800	72,419	8,050	22,540	291,955	43,120	14,873	140,087	-	2,721,512	(133,929)	3,488,033
Place	-	126,000	37,977	3,380	9,464	183,370	17,640	14,873	126,077	210,574	1,142,697	50,535	1,935,466
Rishel	-	230,000	55,198	5,740	16,072	272,001	30,450	14,873	133,083	-	1,940,556	79,403	2,803,134
Skinner	-	168,800	55,198	4,360	12,208	251,278	23,800	14,873	133,083	146,932	1,474,011	65,145	2,359,992
Smiley	-	-	37,977	3,060	8,568	199,765	13,930	14,873	126,077	275,400	1,034,513	45,704	1,759,867
TOTAL	582,702	2,304,922	810,749	87,440	244,832	3,747,995	402,080	223,095	2,003,238	1,307,349	29,561,367	(21)	41,544,728

6-12 SCHOOLS

CIS	59,492	-	55,198	2,500	12,236	44,020	15,960	14,873	133,083	217,189	1,514,131	42,169	2,121,155
King	-	307,211	72,419	10,410	29,148	409,722	48,930	14,873	140,087	-	3,606,888	(200,453)	4,464,993
Randolph	-	254,000	72,419	6,820	19,096	206,554	43,680	14,873	133,083	75,702	2,363,014	65,450	3,267,570
School of Arts	237,968	-	34,442	8,800	24,640	113,101	5,110	14,873	140,087	-	3,049,050	92,837	3,720,908
TOTAL	297,460	561,211	234,478	28,530	85,120	773,397	113,680	59,492	546,339	292,891	10,533,083	3	13,574,625

HIGH

A Lincoln	118,984	465,600	55,198	12,900	36,120	432,266	66,500	-	140,087	-	4,226,956	73,977	5,669,800
East	-	-	75,953	20,430	57,204	555,831	41,440	-	168,105	-	6,694,319	(208,514)	7,404,768
G Washington	139,481	-	75,953	17,010	47,628	373,991	47,880	-	154,096	-	5,573,684	(39,030)	6,390,693
J F Kennedy	118,984	-	75,953	14,230	39,844	452,604	43,050	-	140,087	-	4,662,758	47,556	5,602,793
Manual	-	-	37,977	1,700	4,760	45,928	6,370	-	70,044	507,960	557,041	12,169	1,243,949
Montbello	187,025	454,000	75,953	15,200	42,560	363,514	68,110	-	154,096	-	4,980,599	(174,608)	6,194,782
North	75,142	414,000	55,198	11,090	31,052	440,084	57,540	-	140,087	83,175	3,633,871	79,438	5,038,708
South	148,730	-	75,953	14,760	41,328	297,667	56,980	-	154,096	-	4,836,424	63,676	5,809,553
T Jefferson	75,142	-	55,198	11,020	30,856	344,989	24,430	-	140,087	109,098	3,610,934	78,020	4,479,774
West	-	374,400	55,198	9,420	26,376	381,626	50,890	-	126,077	204,414	3,086,661	67,267	4,400,360
TOTAL	863,488	1,708,000	638,534	127,760	357,728	3,688,500	463,190	-	1,386,862	904,647	41,863,247	(49)	52,235,180

SCHEDULE D

2007-2008 STUDENT BASED BUDGETS Funding Sources and Total Enrollment

Student Based Budget Allocation	General	CPKP	1998 Mill Levy	2003 Mill Levy	Title I	Title II	Title III	Head Start	Early Reading First	Tuition-Special Revenue	State ELPA	Total
ELEMENTARY												
English Language Learners	5,123,733						121,037				668,201	5,912,971
Early Education	1,044,414	6,228,493		2,708,457	2,228,770			581,149	512,862	1,691,271		14,995,416
2003 Mill Levy Arts				5,022,524								5,022,524
Extra Allocations	822,247											822,247
Title I					8,103,706							8,103,706
Title II/1998 Mill Levy Facilitators			2,600,371			1,556,700						4,157,071
2003 Mill Levy Textbooks				292,910								292,910
Other 1998 Mill Levy			896,290									896,290
Mild/Moderate	7,912,438											7,912,438
At-Risk	1,927,992											1,927,992
Gifted & Talented	1,174,967											1,174,967
Student Services	3,635,272											3,635,272
Small School Expense	1,789,876											1,789,876
Base Per Pupil	91,050,383											91,050,383
SBB to RAM Adjustment	(88)											(88)
Subtotal	114,481,234	6,228,493	3,496,661	8,023,891	10,332,476	1,556,700	121,037	581,149	512,862	1,691,271	668,201	147,693,975
Student Services budgeted centrally	(3,635,272)											
	<u>110,845,962</u>											
K-8 SCHOOLS												
English Language Learners	547,452										49,047	596,499
Early Education	386,820	462,981		314,024	428,610			89,407		539,521		2,221,363
2003 Mill Levy Arts				894,018								894,018
Extra Allocations												-
Title I					957,200							957,200
Title II/1998 Mill Levy Facilitators			430,525			249,072						679,597
2003 Mill Levy Textbooks				61,130								61,130
Other 1998 Mill Levy			179,744									179,744
Mild/Moderate	1,636,029											1,636,029
At-Risk	367,428											367,428
Gifted & Talented	178,476											178,476
Student Services	819,517											819,517
Small School Expense	355,022											355,022
Base Per Pupil	19,938,455											19,938,455
SBB to RAM Adjustment	(15)											(15)

SCHEDULE D

2007-2008 STUDENT BASED BUDGETS Funding Sources and Total Enrollment

Student Based Budget Allocation	General	CPKP	1998 Mill Levy	2003 Mill Levy	Title I	Title II	Title III	Head Start	Early Reading First	Tuition-Special Revenue	State ELPA	Total
Subtotal	24,229,184	462,981	610,269	1,269,172	1,385,810	249,072	-	89,407	-	539,521	49,047	28,884,463
Student Services budgeted centrally	(819,517)											
	<u>23,409,667</u>											

MIDDLE SCHOOLS												
English Language Learners	186,405						34,582				47,993	268,980
Extra Allocations	582,702											582,702
Title I					2,304,922							2,304,922
Title II/1998 Mill Levy Facilitators			499,409			311,340						810,749
2003 Mill Levy Textbooks				87,440								87,440
Other 1998 Mill Levy			244,832									244,832
Mild/Moderate	3,747,995											3,747,995
At-Risk	402,080											402,080
Gifted & Talented	223,095											223,095
Student Services	2,003,238											2,003,238
Small School Expense	1,307,349											1,307,349
Base Per Pupil	29,561,367											29,561,367
SBB to RAM Adjustment	(21)											(21)
Subtotal	38,014,210	-	744,241	87,440	2,304,922	311,340	34,582	-	-	-	47,993	41,544,728
Student Services budgeted centrally	(2,003,238)											
	<u>36,010,972</u>											

6-12 SCHOOLS												
English Language Learners	38,920										10,021	48,941
Extra Allocations	297,460											297,460
Title I					561,211							561,211
Title II/1998 Mill Levy Facilitators			172,210			62,268						234,478
2003 Mill Levy Textbooks				28,530								28,530
Other 1998 Mill Levy			85,120									85,120
Mild/Moderate	773,397											773,397
At-Risk	113,680											113,680
Gifted & Talented	59,492											59,492
Student Services	546,339											546,339
Small School Expense	292,891											292,891
Base Per Pupil	10,533,083											10,533,083

SCHEDULE D

2007-2008 STUDENT BASED BUDGETS Funding Sources and Total Enrollment

Student Based Budget Allocation	General	CPKP	1998 Mill Levy	2003 Mill Levy	Title I	Title II	Title III	Head Start	Early Reading First	Tuition-Special Revenue	State ELPA	Total
SBB to RAM Adjustment	3											3
Subtotal	12,655,265	-	257,330	28,530	561,211	62,268	-	-	-	-	10,021	13,574,625
Student Services budgeted centrally	(546,339)											
	<u>12,108,926</u>											

HIGH SCHOOLS												
English Language Learners	116,758						86,454				30,061	233,273
Extra Allocations	863,488											863,488
Title I					1,708,000							1,708,000
Title II/1998 Mill Levy Facilitators			327,199			311,335						638,534
2003 Mill Levy Textbooks				127,760								127,760
Other 1998 Mill Levy			357,728									357,728
Mild/Moderate	3,688,500											3,688,500
At-Risk	463,190											463,190
Student Services	1,386,862											1,386,862
Small School Expense	904,647											904,647
Base Per Pupil	41,863,247											41,863,247
SBB to RAM Adjustment	(49)											(49)
Subtotal	49,286,643	-	684,927	127,760	1,708,000	311,335	86,454	-	-	-	30,061	52,235,180
Student Services budgeted centrally	(1,386,862)											
	<u>47,899,781</u>											

OCTOBER 2007 ENROLLMENT PROJECTIONS						
	ECE	Kinder	Gr 1-5	Gr 6-8	Gr 9-12	Total
Elementary	3,524	5,430	23,472	389	-	32,815
K-8 Schools	546	805	3,590	1,718	-	6,659
Middle	-	-	-	8,744	-	8,744
6-12 Schools	-	-	-	1,863	1,177	3,040
High	-	-	-	-	12,776	12,776
Withhold	-	20	187	85	313	605
Alternative	-	-	-	49	1,596	1,645
Montessori - Pre ECE	212	-	-	-	-	212
Facilities ECE	760	-	-	-	-	760
Contract	-	40	160	140	98	438
Charter	30	414	2,247	1,540	2,178	6,409
Total Enrollment	5,072	6,709	29,656	14,528	18,138	74,103

OTHER FUNDS

GOVERNMENT DESIGNATED PURPOSE GRANTS FUND

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

		<u>Supplemental</u>		<u>Proposed</u>	
		<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>					
Projected 2007-2008 Beginning Balance	\$	256,294		\$	14,911,758
Special Revenue Fund Transfer - EGOS Second Chance		107,195			250,000
Local Sources		151,362			4,301,803
State Sources		14,216,877			8,775,887
Federal Sources		91,136,576			81,508,739
		<u>\$105,868,304</u>			<u>\$109,748,187</u>
 <u>Expenditures/Reserves</u>					
		<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
LOCAL GRANTS					
Crossing Guards	\$	107,908	0.00	\$	92,793
Morey Community Center		35,500	0.12		20,214
Summer In The Parks Program		7,954	0.00		50,521
STATE GRANTS					
At Risk		185,750	3.40	-	0.00
Child Care Grant		1,172	0.00	-	0.00
Colorado Need - Based Grant - EGOS		168,575	0.00	-	0.00
Colorado Work Study		73,876	0.00	-	0.00
Expelled At Risk		704,713	7.90	-	0.00
Read to Achieve		598,605	2.89	-	0.00
State - Gifted and Talented		600,338	2.00	675,122	2.25
State ELPA (English Language Proficiency Act)		750,000	0.00	1,872,342	8.00
State Vocational ED - EGOS		11,292,431	77.26	11,699,957	71.55
Tony Gramscas Youth Services		69,291	0.17	-	0.00
FEDERAL GRANTS					
(Fund for the Improvement of Education) Teaching American History		282,168	1.00	-	0.00
21st Century Community Learning		720,023	1.83	4,900,000	9.00
AEFL Expansion Grant		243,902	1.08	2,135,256	1.07
Americorp		136,590	0.00	-	0.00
Carl Perkins		1,323,706	2.25	1,293,675	1.75
CCD/CEC Health And Tech Prep		110,000	0.00	-	0.00
Colorado Refugee English as a Second Language (CRESL)		6,224	0.00	380,171	0.64
Comprehensive School Reform Demo (CSRDR)		150,633	0.00	-	0.00
Denver Consolidated Child Care Pilot		141,393	1.00	-	0.00
Drug and Violence Prevention Coordinators for Middle Schools		909,995	4.50	827,811	4.20
Early Reading First		1,150,379	9.25	1,227,624	9.40
ESCAPE		22,620	0.00	-	0.00
Fund for Improvement of Education		982,263	7.96	456,957	2.00
Head Start		1,271,461	15.93	1,379,650	14.70
Highway Planning & Construction - Safe Routes to School		45,670	0.00	3,000	0.00

GOVERNMENT DESIGNATED PURPOSE GRANTS FUND

	Supplemental		Proposed	
	2006-2007	FTEs	2007-2008	FTEs
Indian Education - Title IX	189,993	2.67	189,934	2.67
Integrated Nutrition Program	8,692	0.13	4,500	0.00
Learn & Serve	6,130	0.00	27,963	0.20
Medicaid	1,753,056	19.70	3,192,425	20.45
National Science Foundation	399,195	3.00	491,750	2.00
Pell Grant	381,587	0.00	381,587	0.00
Perkins Technology (Secondary)	30,000	0.00	-	0.00
PL 99-457 Preschool	391,075	4.50	394,270	4.30
Safe & Drug Free / Denver Juven	625,000	2.50	617,561	2.80
Safe & Drug Free Schools & Com	190,000	0.00	-	0.00
Safe Schools/Healthy Students	293,728	3.00	82,823	1.00
School to Work Alliance Program	387,775	1.00	452,981	1.00
School Violence Prevention Program	25,000	0.00	25,000	0.00
Secondary Teacher Enhancement	1,453,801	7.25	1,786,404	10.10
TANF	3,960,569	3.00	2,216,881	3.00
Teacher Incentive Fund	5,747,869	11.50	9,035,621	15.00
Title I	35,361,543	276.04	32,292,908	260.00
Title II Teacher Quality	7,048,590	58.57	6,511,475	56.83
Title II, D Technology	455,416	2.00	567,000	2.00
Title III English Language Acquisition	2,504,687	11.20	2,260,736	4.20
Title V	270,994	1.25	186,139	0.10
Title VI - IDEA B - Main / Special Education	17,201,016	143.20	16,975,136	119.15
Title X, Education for Homeless Children and Youth	42,000	0.00	40,000	0.00
WIA Performance Incentive Grant	149,320	0.10	-	0.00
Undesignated	4,898,128	0.00	5,000,000	0.00
Total Budget	\$105,868,304	689.15	\$109,748,187	629.46

SPECIAL REVENUE FUND

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

	Supplemental		Proposed	
	<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>				
Projected 2007-2008 Beginning Balance	\$ 7,787,592		\$ 5,784,326	
General Fund Transfer-New Teacher Project	189,755		189,755	
General Fund Transfer-EGOS Second Chance	2,630,965		2,635,326	
General Fund Transfer-Federal E-Rate Match	600,000		600,000	
General Fund Transfer - Parent/Family Liaisons	3,100,000		1,800,000	
2003 Mill Levy Fund Transfer - Tuition Based Kindergarten	480,954		571,946	
2003 Mill Levy Fund Transfer - Advanced Kindergarten	132,010		139,374	
Transfer from 2003 Mill Levy Fund to Montessori Program	108,830		250,970	
Other Local Sources	21,971,041		25,602,369	
	<u>\$37,001,147</u>		<u>\$37,574,066</u>	
<u>Expenditures/Reserves</u>				
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
21st Century Technology Acad	\$ 13,612	0.00	\$ 13,612	0.00
A to Z Grant	15,803	0.00	-	0.00
Adaptive Functional autism Program	2,700	0.00	-	0.00
Adopt A School Program - Math	6,269	0.00	3,124	0.00
Advanced Tuition Based Kind	417,010	4.50	410,697	4.50
Albertson's Sponsorship	10,000	0.00	-	0.00
Alternative Teacher Licensure Program	111,486	0.00	-	0.00
Balarat Outdoor Education Center	24,000	0.00	24,000	0.00
Beacons Project	150,000	0.76	135,444	0.72
Better Hearing for All	-	0.00	925	0.00
Books for Library - Del Pueblo	5,000	0.00	-	0.00
Bridging the Gap - Kindergarten	33,003	0.50	-	0.00
British Primary Interns	-	0.00	7,500	0.00
Broad Foundation	3,000	0.00	-	0.00
Bromwell Community Fund	133,000	1.50	130,672	1.00
Bronco Charities' Reading Corners	50,000	0.00	-	0.00
Bronco's Charities' Grant	10,000	0.00	-	0.00
Business Enterprise Development	39,762	0.00	-	0.00
CCTM Professional Development Award	2,000	0.00	-	0.00
CEC Elder Care Center	111,619	2.00	117,532	2.00
CEC-Autobody Repair & Painting	-	0.00	1,790	0.00
CEC-Auto mechanics	-	0.00	6,291	0.00
CEC-Child Care	-	0.00	113,017	0.00
CEC-Restaurant Arts	-	0.00	11,850	0.00
Chuck Wells Music Program	2,700	0.00	-	0.00
CIS Development Grant	64,881	0.90	-	0.00
CLOUT	15,777	0.00	-	0.00
Colorado Trust Grant	91,280	1.00	118,847	1.00
Communications Towers	280,086	0.00	280,086	0.00
Community Schools - Central Admin	129,394	1.00	-	0.00

SPECIAL REVENUE FUND

	Supplemental		Proposed	
	<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
Community Schools - Central KC Admin	28,301	0.00	-	0.00
Community Use Of Buildings	365,000	3.00	678,376	5.00
DCIS - United Nations Model Room	50,000	0.00	-	0.00
Dell Computers	12,881	0.00	15,421	0.00
Denver Community Federal Credit Union	5,000	0.00	-	0.00
Denver Foundation Grant - Manual	925	0.00	-	0.00
Denver Kids, Inc.	29,842	0.30	30,267	0.30
Denver Mile High Rotary	835	0.00	-	0.00
Denver Post Press For Literacy	17,470	0.16	69,734	0.20
Denver Prep League	-	0.00	515,000	1.00
Denver Student Voices	6,699	0.00	-	0.00
Denver Violin Project	9,000	0.00	-	0.00
Department of Technology Services Special Projects	346	0.00	346	0.00
Disney Teacher Awards	5,000	0.00	-	0.00
Distance Learning	283,893	0.00	430,389	4.00
DPS Foundation - Foreign Language Dictionaries	3,050	0.00	-	0.00
DPS Int of Science & Mental Health	-	0.00	147,677	1.00
DPS Jazz Program	-	0.00	3,000	0.00
Early Excellence	548,400	6.00	336,000	3.50
Early Literacy Program	3,684	0.00	-	0.00
East High School Library Restoration Project	258,249	0.00	-	0.00
East High School Softball	167,350	1.00	-	0.00
Edith Swan Memorial Fund	4,510	0.00	5,548	0.00
Educating for Character Program	184,301	1.00	67,461	0.00
Educational Outreach Program	-	0.00	1,277	0.00
EGOS - Assessment & Counseling	385,717	1.00	350,000	1.00
EGOS - Customized Training Program	105,545	1.00	135,000	1.00
EGOS - English as a Second Language	408,302	1.00	321,945	0.58
EGOS - Foundation Reimbursement	10,000	0.00	25,000	0.00
EGOS - Second Chance	2,609,465	20.60	2,666,540	20.60
EGOS - Second Chance - Transfer to Government Purpose Fund	250,000	0.00	250,000	0.00
EGOS Trust Fund	224,256	0.00	237,947	0.00
Emerson Street Summer School	-	0.00	13,443	0.00
Enterprise System Development	184,294	0.00	184,294	0.00
Estart Validation Study	-	0.00	134,737	0.00
Extended Day Center - Greenlee Elementary School	138,260	1.00	134,165	1.00
Extended Day Tuition Paid Kindergarten	1,921,914	18.00	2,145,908	20.50
Extended Learning Central Administration	-	0.00	124,000	1.00
Fire Safety Education Program	17,600	0.00	-	0.00
Fitfun Playground Program	-	0.00	250,000	0.00
FNI Grant	2,460	0.00	-	0.00
Foreign Language Dictionaries	-	0.00	1,350	0.00
Foundation for Educational	70,140	0.00	-	0.00
Friends of Manual High School	-	0.00	3,336	0.00
Friends of Public Montessori	5,496	0.00	-	0.00
Friends of Rose Community Foundation	14,519	0.00	-	0.00

SPECIAL REVENUE FUND

	Supplemental		Proposed	
	<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
Gay Education Advisory Council	-	0.00	1,194	0.00
George Washington HS Dance Program	24,000	0.00	-	0.00
Geospatial Information & Technology	5,134	0.00	-	0.00
Gilliam GED Scholarships Denver Cherry Creek Rotary	2,472	0.00	-	0.00
Gilliam Student Booklets-Denver Cherry Creek Rotary	617	0.00	-	0.00
Grant Accounting	251,746	4.00	253,386	4.00
Green Valley Design Competition	57,792	0.00	-	0.00
Grogan Family Fund	1,602	0.00	-	0.00
H & H Law	20,320	0.25	-	0.00
Homework Club	15,175	0.00	2,604	0.00
Homework Hotline	41,785	0.00	-	0.00
Horace Mann Music Programs	9,077	0.00	9,077	0.00
Horace Mann Neighborhood Center-Mile High United Way	90,500	0.45	109,500	0.59
I Can See, I Can Read Program	10,755	0.00	-	0.00
Ikon Sports Program	6,072	0.00	-	0.00
IMA Enrichment Grant	5,000	0.00	-	0.00
Innovation Projects	120,000	0.00	-	0.00
International Towne	18,000	0.00	-	0.00
ISSN Tech Specialist Grant	15,644	0.32	-	0.00
JFM Foundation Grant	96,467	0.50	-	0.00
Jobs By George	85,047	0.00	85,047	0.00
Just Go For It Program	-	0.00	2,009	0.00
Kaleidoscope Center	2,680,216	22.81	3,000,000	22.92
KC Camps	201,568	1.00	260,000	1.00
KIPP: Sunshine Peak Academy - Rishel Renovations	36,000	0.00	-	0.00
Laura Bush Foundation for America's Libraries	5,000	0.00	-	0.00
Library Book Fair - Educational Resource Services	38,038	0.00	25,324	0.00
Lights on After School	626,863	0.00	-	0.00
Lindamood Bell	53,306	1.15	69,950	1.31
Lowe's Community Grant	206,000	0.00	9,114	0.00
Make It Take It Lab - Instructional Resource Center	12,022	0.00	14,412	0.00
Making Connection Parent Liaison	-	0.00	1,100	0.00
Manual Renewal Project - Drop Out Recovery	50,000	0.00	-	0.00
MARC - Community Engagement	25,000	0.00	-	0.00
Math Counts/Mathletics	25,419	0.00	-	0.00
Medicaid Consortium	253,442	4.20	274,806	4.15
Mile High United Way Health Education	18,050	0.27	18,050	0.25
Miscellaneous Donations	879,458	6.95	448,065	3.00
Montessori Programs	1,053,920	11.50	1,195,956	10.50
Morgridge Fam. Foundation - Bus Passes	1,250	0.00	-	0.00
Morgridge Fam. Foundation - Grant Writer/Asst.	1,372	0.00	-	0.00
Morgridge Fam. Foundation - Nursing Services	31,000	0.50	-	0.00
Morgridge Fam. Foundation - Summer School	5,520	0.00	-	0.00
New Teacher Project	196,876	0.00	189,755	0.00
N-O-T (Not on Tobacco)	2,410	0.00	-	0.00
Nuggets Prep League	400,000	1.00	-	0.00

SPECIAL REVENUE FUND

	Supplemental		Proposed	
	<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
Nuggets Prep League-Merchandng	8,571	0.00	8,571	0.00
NW Coalition	10,000	0.00	-	0.00
Operation Back To School	32,949	0.00	-	0.00
Options Catering	208	0.00	-	0.00
Para Assistant Grant - Fairmont	5,130	0.00	5,537	0.00
Parent/Family Liaisons	3,100,000	8.00	4,900,000	9.00
Parents Can Learn English Grant	2,500	0.00	-	0.00
Pepsi Contract Implementation	696,261	0.00	-	0.00
Phil Long Ford	9,600	0.00	-	0.00
Philanthropic Ed. Partnership Fund	466	0.00	11,407	0.00
Piton EGOS Student Recognition Scholarships	1,100	0.00	-	0.00
Plank	67,413	0.00	-	0.00
Playground Donations	38,130	0.00	-	0.00
ProComp - Phase II	354,165	3.00	224,542	2.00
ProComp Evaluation	9,795	0.12	-	0.00
Quark Foundation & Delta Kappa Society	-	0.00	1,860	0.00
Qwest	41,783	0.00	-	0.00
Qwest E-Rate	1,845,066	0.00	1,845,066	0.00
Qwest Interprise	51,857	0.00	-	0.00
Read to Succeed	71,584	1.00	143,899	2.50
Reading is Fundamental - R.I.F.	9,383	0.00	9,717	0.00
Reading Recovery	518,500	6.75	500,000	6.00
Retirement Dinner	12,000	0.00	-	0.00
Saint Mary's Foundation - Pioneer	1,462	0.00	-	0.00
Sale Of Curriculum	37,732	0.00	65,198	0.00
School Incidental Funds	6,000,000	0.00	6,000,000	0.00
Site Renovations	-	0.00	35,130	0.00
Slavens Masters in Art	40,372	0.00	-	0.00
Special Education Grant - Joliet	11,666	0.00	5,706	0.00
Spellbinder Storytellers	3,323	0.00	-	0.00
Staff Development	40,000	0.40	30,029	0.40
Stapleton HS Design Competition	30,000	0.00	-	0.00
Strengthening Neighborhoods	8,043	0.00	-	0.00
Student Board of Education (Recycling)	500	0.00	1,720	0.00
Student Emergency Loan Grant - Piton	30,000	0.00	-	0.00
Student Emergency Loan Grant - Piton/Casey	10,000	0.00	-	0.00
Student Services	-	0.00	6,874	0.00
Summer Leadership - Principals	100,000	0.00	-	0.00
Summer Scholars	308,057	0.00	323,810	0.00
Supplemental Education Services	-	0.00	3,500	0.00
Teacher Induction/Retention	12,179	0.00	-	0.00
Technology Academy	10,852	0.00	10,852	0.00
Title I - Supplemental Service Providers	158,226	0.78	361,000	1.10
Tobacco Prevention Initiative Grant	9,380	0.10	-	0.00
Tony Grampsas Youth Services	-	0.00	13,000	0.00
Transportation Capital Equipment	160,000	0.00	130,000	0.00

SPECIAL REVENUE FUND

	Supplemental		Proposed	
	<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
Tuition (Montessori and all-day kindergarten) Program Billing charges	315,190	3.00	290,000	4.00
Undesignated - Grants to be Awarded	5,000,000	0.00	6,000,000	0.00
Verizon	58,736	0.00	-	0.00
Video Cinema Arts	-	0.00	3,539	0.00
Waters Truck	21,212	0.00	20,212	0.00
Westside PEPS	9,956	0.01	-	0.00
Wireless Computer Lease	1,579	0.00	-	0.00
Zonta Club of Denver II	1,200	0.00	-	0.00
Total Budget	<u>\$37,001,147</u>	<u>144.28</u>	<u>\$37,574,066</u>	<u>142.62</u>

SPECIAL REVENUE PROCOMP TRUST FUND

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

			<u>Supplemental</u>		<u>Proposed</u>	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$21,580,377		\$45,525,137	
Transfer from the General Fund			25,218,286		26,115,267	
Investment Earnings			1,085,137		4,196,417	
Total Revenues			<u>\$47,883,800</u>		<u>\$75,836,821</u>	
<u>Expenditures/Reserves</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	ProComp share of ProComp salaries		\$1,664,861		\$4,173,000	
	Benefits		217,098		1,494,824	
	Other miscellaneous expenses		400,000		358,732	
Reserves			45,601,841		69,810,265	
Total Expenditures			<u>\$47,883,800</u>	<u>0.00</u>	<u>\$75,836,821</u>	<u>0.00</u>

PUPIL ACTIVITY FUND

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

			<u>Supplemental</u>		<u>Proposed</u>	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$73,209		\$70,000	
Gate Receipts			280,000		280,000	
Transfer from the General Fund			1,539,573		1,582,625	
Pay-to-Play Fees			240,000		240,000	
Total Revenues			\$2,132,782		\$2,172,625	
<u>Expenditures/Reserves</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	Coaches extra pay		\$1,175,030		\$1,157,792	
	Hourly-athletic workers, trainers		234,678		236,530	
	Contracted services - officials		246,202		224,360	
	Equipment, supplies, travel - schools		291,343		208,710	
	Other miscellaneous expenses		185,529	0.50	345,233	0.50
Total Expenditures			\$2,132,782	0.50	\$2,172,625	0.50

BOND REDEMPTION FUND

The Bond Redemption Fund is used to finance and account for payment of principal and interest on all outstanding general obligation bonds. State law permits a mill levy sufficient to meet current year obligations and to establish a reserve. From the \$299.6 million, \$305 million, and \$310.8 million in general obligation bonds authorized to be issued by the voters in 1990, 1998 and 2003, respectively, there is \$654,111,046 in principal due as of June 30, 2007, and interest payments due through December 1, 2028, of \$380,212,322.

			Supplemental		Proposed	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$54,350,384		\$49,524,366	
Property Taxes	Based on the annual assessed valuation, a mill levy of 5.599 mills, and projected tax collection rate		47,403,766		49,714,990	
Delinquent Taxes	Based on prior years' experience		108,486		66,318	
Interest on Delinquent Taxes	Based on prior years' experience		68,565		86,545	
Interest Earnings	Interest earnings on the reserve funds and the timing of the remittance and receipt of property tax revenues under the Forward Delivery Agreements; based on current interest rates		1,103,137		1,103,137	
Total Revenues			<u>\$103,034,338</u>		<u>\$100,495,356</u>	
<u>Expenditures/Reserves</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Interest on Bonds	Based on current debt service schedule		\$39,113,499		\$30,940,455	
Principal on Bonds	Based on current debt service schedule		13,570,963		20,785,000	
Transfer to the General Fund	Transfer of interest earnings to the General Fund		1,103,137		1,103,137	
Expenditures	Paying agent and custodial bank fees		22,130		22,130	
Reserves	Reserves for early redemption		49,224,609		47,644,634	
Total Expenditures and Reserves			<u>\$103,034,338</u>	<u>0.00</u>	<u>\$100,495,356</u>	<u>0.00</u>

BUILDING FUND

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

		Supplemental		Proposed	
		<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>					
Beginning Balance	Projected 2007-2008 Beginning Balance	\$48,443,146		\$21,708,264	
Interest Earnings	Based on projected cash flows	975,303		208,670	
Total Revenues		<u>\$49,418,449</u>		<u>\$21,916,934</u>	
<u>Expenditures</u>		<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	Bond Project Expenditures	\$48,762,009	22.85	\$21,916,934	2.50
Transfer to Food Services	Equipment for kitchens paid for in the				
Fund	Building Fund	656,440			
Total Expenditures and Reserves		<u>\$49,418,449</u>	<u>22.85</u>	<u>\$21,916,934</u>	<u>2.50</u>

CAPITAL RESERVE FUND

Capital Reserve Fund - used to purchase equipment with a unit cost over \$1,000 and/or for the acquisition of property, construction of new facilities, or remodeling of existing facilities where the cost is estimated to exceed \$2,500. Revenues include contributions from the General Fund (together with that contributed to the Self-Insurance Fund total the minimum total per pupil statutory requirement), property sales, and proceeds from the issuance of certificates of participation (COPs). COPs were issued in 1996 (for the construction of Maxwell Elementary School and other capital projects), in 2000 (to renovate the Ash Grove facility). The amount of principal due as of June 30, 2007, for the 1996 COPs is \$6,645,000 and interest due through December 15, 2011, totals \$1,060,648. These payments are subject to annual budget appropriation, with certain District facilities subject to underlying lease-purchase agreements.

			<u>Supplemental</u>		<u>Proposed</u>	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$11,577,848		\$7,356,115	
Charges for services	Charges to charter schools for maintenance, rent and other services		81,300		81,300	
Rentals/Leases			150,000		150,000	
Interest on Investments			50,000		50,000	
Transfer from the General Fund	Portion of per pupil requirement of the School Finance Act (remainder goes to the Self-Insurance Internal Service Fund)		15,174,216		16,204,402	
Transfer from the General Fund	Additional costs to maintain learning landscapes		190,000		0	
Transfer from the General Fund	Transfer from GW High School of 1998 Mill Levy Program funds		15,241		0	
Total Revenues			<u>\$27,238,605</u>		<u>\$23,841,817</u>	
<u>Expenditures/Reserves</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Capital Projects			\$8,653,831	56.00	\$11,735,770	56.50
Vehicles			2,585,700		2,841,700	
Technology Equipment			1,432,122		1,309,144	
Other Equipment			488,000		430,000	
Lease-Purchases			368,122		368,122	
COP Lease	Lease payments due for the 1996 COPs		1,390,928		1,392,730	
Contingency Reserve			12,319,902		5,764,351	
Total Expenditures and Reserves			<u>\$27,238,605</u>	<u>56.00</u>	<u>\$23,841,817</u>	<u>56.50</u>

FOOD SERVICES FUND

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

			Supplemental		Proposed	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$9,376,083		\$9,382,212	
Interest on Investments	Based on projected cash flows.		364,067		278,068	
Revenue from the Sale of Food	Based on projected sales.		3,683,399		3,757,359	
Interfund Transfer	Transfer from the Building Fund		656,440			
Miscellaneous Revenue			93,039		16,707	
State Revenues	State matching funds based on projected lunches and breakfasts served.		361,520		390,016	
Federal Revenues	Based on projected School Lunch Program funding and commodities.		15,570,027		16,332,774	
Total Revenues			<u>\$30,104,575</u>		<u>\$30,157,136</u>	
<u>Expenditures</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	Based on projected expenditures for the Food Services Fund programs.		\$20,728,492	144.66	\$20,774,924	146.13
Expenditures	Expenditure of Beginning Fund Balance for computer software and equipment, other equipment and operations.		2,491,410		3,850,160	
Retained Earnings	Working Capital to address future operating and capital needs.		6,884,673		5,532,052	
Total Expenditures and Retained Earnings			<u>\$30,104,575</u>	<u>144.66</u>	<u>\$30,157,136</u>	<u>146.13</u>

SELF-INSURANCE INTERNAL SERVICE FUND

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

			<u>Supplemental</u>		<u>Proposed</u>	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$2,056,806		\$2,056,826	
Risk Management Services purchased from General Fund	Portion of per pupil requirement of the School Finance Act (remainder goes to the Capital Reserve Fund) plus to meet other requirements		8,219,973		8,219,973	
Total Revenues			\$10,276,779		\$10,276,799	
<u>Expenditures/Reserves</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	Liability insurance premiums and deductibles		\$919,235		\$790,000	
Expenditures	Vehicle liability insurance premiums and deductibles		656,500		671,000	
Expenditures	Property liability insurance premiums and deductibles		2,537,623		2,461,200	
Expenditures	Worker's compensation premiums and claims expenditures		3,601,679		3,700,000	
Expenditures	Various professional services		118,000		118,000	
Expenditures	Department salaries and office expenditures.		397,242	4.00	521,580	5.00
Reserves	Anticipated balance to address claims		2,046,500		2,015,019	
Total Expenditures and Reserves			\$10,276,779	4.00	\$10,276,799	5.00

WAREHOUSE/REPRODUCTION INTERNAL SERVICE FUND

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

		<u>Supplemental</u>		<u>Proposed</u>	
		<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>					
Beginning Balance	Projected 2007-2008 Beginning Balance	(\$127,143)		(\$50,000)	
Services Provided to	Based on projected activity in the Warehouse				
Schools, Departments, etc.	and Reproduction.	1,615,000		1,601,500	
Miscellaneous Revenue		1,045,833		463,009	
Total Revenues		<u>\$2,533,690</u>		<u>\$2,014,509</u>	
<u>Expenditures</u>					
Expenditures	Cost of warehouse stock, warehouse and reproduction center staff, together with supporting supplies and equipment.				
		\$2,533,690	8.00	\$2,014,509	6.42
Total Expenditures		<u>\$2,533,690</u>	<u>8.00</u>	<u>\$2,014,509</u>	<u>6.42</u>

DEPARTMENT OF TECHNOLOGY SERVICES SERVICE BUREAU INTERNAL SERVICE FUND

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

			<u>Supplemental</u>		<u>Proposed</u>	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$273,131		\$273,131	
Services Provided to						
Schools, Departments, etc.			305,851		305,851	
Total Revenues			\$578,982		\$578,982	
<u>Expenditures</u>						
Expenditures	Cost of staff, together with supporting					
	supplies and equipment		\$578,982	0.00	\$578,982	
Total Expenditures			\$578,982	0.00	\$578,982	0.00

PRIVATE PURPOSE (TRUST) FUND

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

			Supplemental		Proposed	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$14,194,692		\$14,194,692	
Trust Pre-Funding	For the Retiree Health Benefit Trust		6,000,000		6,342,735	
Trust Pre-Funding	For the Retiree Life Benefit Trust		0		1,484,827	
Various Revenues	Based on anticipated revenues.		5,920,849		3,175,588	
Total Revenues			<u>\$26,115,541</u>		<u>\$25,197,842</u>	
<u>Expenditures/Reserves</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	Expenditures for the Private Purpose Fund to benefit individuals, private organizations or other governments.		\$10,584,849	0.00	\$10,671,147	
Reserves	Reserves for the Private Purpose Fund to benefit individuals, private organizations or other governments.		15,530,692		14,526,695	
Total Expenditures and Reserves			<u>\$26,115,541</u>	<u>0.00</u>	<u>\$25,197,842</u>	<u>0.00</u>

GOVERNMENTAL PERMANENT FUND

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

			Supplemental		Proposed	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$38,130		\$38,130	
Various Revenues	Based on anticipated revenues.		26,298		2,510	
Total Revenues			<u>\$64,428</u>		<u>\$40,640</u>	
<u>Expenditures/Reserves</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	Expenditures for the Governmental Permanent Fund to benefit District programs.		\$34,922	0.00	\$32,868	
Reserves	Reserves for the Governmental Permanent Fund to benefit District programs.		29,506		7,772	
Total Expenditures and Reserves			<u>\$64,428</u>	<u>0.00</u>	<u>\$40,640</u>	<u>0.00</u>

STUDENT ACTIVITY FUND

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

			Supplemental		Proposed	
			<u>2006-2007</u>	<u>FTEs</u>	<u>2007-2008</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	Projected 2007-2008 Beginning Balance		\$1,698,275		\$1,698,275	
Various Revenues	Based on anticipated revenues for 2007-2008.		<u>7,000,000</u>		<u>7,000,000</u>	
Total Revenues			<u><u>\$8,698,275</u></u>		<u><u>\$8,698,275</u></u>	
<u>Expenditures</u>			<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	Expenditures for school sponsored organizations and activities.		\$7,000,000	0.00	\$7,000,000	
Reserves	Anticipated balance for carry over into 2008-2009.		<u>1,698,275</u>		<u>1,698,275</u>	
Total Expenditures and Reserves			<u><u>\$8,698,275</u></u>	<u>0.00</u>	<u><u>\$8,698,275</u></u>	<u>0.00</u>

HISTORICAL DATA AND DEFINITIONS

HISTORICAL SCHOOL FINANCE ACT FUNDING AND ENROLLMENT DATA

RECONCILIATION OF PUPIL MEMBERSHIP TO FULL-TIME-EQUIVALENT PUPIL COUNT														
Fiscal Year	CDE Status	Pupil Membership	Subtractions				Additions							
			ECE	Kindergarten	Part-Time Grades 1-12	Other Adjustments	Sp Ed ECE	.5 Kinder	CPP ECE & K	RMSEL	Out-of-District Placed Students	Amend. 23 Full-Day K	Other	FTE Pupil Count A
2001-2002	Audited	72,437	(3,660.0)	(5,859.0)	(248.0)	(24.0)	67.5	2,929.5	956.0	306.0	729.5	391.5	-	68,026.0
2002-2003	Audited	72,617	(3,975.0)	(5,902.0)	(273.0)	(53.0)	113.5	2,951.0	1,010.5	313.0	644.0	400.0	12.5	67,858.5
2003-2004	Audited	72,489	(3,123.0)	(6,524.0)	(278.0)	(377.0)	92.0	3,262.0	826.0	321.0	601.0	-	21.5	67,310.5
2004-2005	Unaudited	72,901	(3,642.0)	(6,377.0)	(315.5)	-	209.5	3,190.5	826.0	322.0	592.5	-	7.5	67,714.5
2005-2006	Unaudited	73,066	(3,615.0)	(6,394.0)	(300.0)	(8.0)	106.0	3,225.0	1,219.0	323.0	497.5	-	(383.0)	67,736.5
2006-2007	Unaudited	73,371	(4,375.0)	(6,678.0)	(360.0)	-	125.0	3,339.0	1,357.5	324.0	456.0	-	3.0	67,562.5
2007-2008	Projected	74,103	(5,072.0)	(6,709.0)	(300.0)	-	106.0	3,354.5	1,357.5	323.0	497.5	-	83.0	67,743.5

RECONCILIATION OF FTE PUPIL COUNT TO SCHOOL FINANCE ACT FUNDING																
			Effect of Averaging with Prior Years	School Finance Act Funded Pupil Count C=A+B	% Change	School Finance Act Base+On-Line Funding D	Base Funding Per Pupil D/C	% Change	At-Risk Pupil Count E	School Finance Act At-Risk Funding F	At-Risk Funding Per Pupil F/C	% Change	Total School Finance Act Funding G=D+F	Total Funding Per Pupil G/C	% Change	Prior Calendar Yr CPI Change
Fiscal Year	CDE Status	FTE Pupil Count A	B	C=A+B		D	D/C		Pupil Count E	Funding F	F/C		G=D+F	G/C		CPI Change
2001-2002	Audited	68,026.0	-	68,026.0		\$359,830,075	\$ 5,289.60		39,852.7	\$39,942,479	\$ 587.16		\$399,772,554	\$ 5,876.76		
2002-2003	Audited	67,858.5	141.8	68,000.3	-0.04%	\$380,195,125	\$ 5,591.08	5.70%	41,352.4	\$43,577,001	\$ 640.84	9.14%	\$423,772,126	\$ 6,231.92	6.04%	4.70%
2003-2004	Audited	67,310.5	465.5	67,776.0	-0.33%	\$388,172,708	\$ 5,727.29	2.44%	42,573.7	\$46,216,375	\$ 681.90	6.41%	\$434,389,083	\$ 6,409.19	2.84%	1.90%
2004-2005	Unaudited	67,714.5	73.4	67,787.9	0.02%	\$396,387,770	\$ 5,847.47	2.10%	42,251.7	\$44,098,686	\$ 650.54	-4.60%	\$440,486,456	\$ 6,498.01	1.39%	1.10%
2005-2006	Unaudited	67,736.5	272.5	68,009.0	0.33%	\$402,039,683	\$ 5,911.57	1.10%	43,795.8	\$48,092,467	\$ 707.15	8.70%	\$450,132,150	\$ 6,618.71	1.86%	0.10%
2006-2007	Unaudited	67,562.5	407.0	67,969.5	-0.06%	\$414,553,662	\$ 6,099.11	3.17%	42,663.4	\$47,232,222	\$ 694.90	-1.73%	\$461,785,884	\$ 6,794.02	2.65%	2.10%
2007-2008	Projected	67,743.5	406.8	68,150.3	0.27%	\$434,784,152	\$ 6,379.78	4.60%	43,536.4	\$50,440,217	\$ 740.13	6.51%	\$485,224,369	\$ 7,119.92	4.80%	3.60%

ENROLLMENT COMPARISONS						
Fiscal Year	DPS Schools			Charter & Contract Schools Enrollment	Total Pupil Membership	
	ECE-Gr 5	Gr 6-8	Gr 9-12			
2001-2002	38,562	15,044	16,734	70,340	2,097	72,437
2002-2003	38,167	15,376	16,495	70,038	2,579	72,617
2003-2004	37,501	15,279	16,393	69,173	3,316	72,489
2004-2005	36,557	14,541	15,834	66,932	5,969	72,901
2005-2006	36,505	14,052	16,026	66,583	6,483	73,066
2006-2007	37,484	13,283	15,762	66,529	6,842	73,371
2007-2008	38,546	12,848	15,862	67,256	6,847	74,103

HISTORICAL MILL LEVY AND ASSESSED VALUATION DATA

Tax Year	Collection Year	Status	Assessed Valuation	General Fund Mill Levy							Bond Redemption Levy	Total Levies
				School Finance Act	Tax Abatement Recovery	1988 Override	1998 Override	2003 Override	2005 Override	Total		
2001	2002	Actual	\$7,696,389,419	27.274	0.313	1.572	2.209	0	0	31.368	5.599	36.967
2002	2003	Actual	\$7,782,521,607	27.274	0.093	1.555	2.184	0	0	31.106	5.599	36.705
2003	2004	Actual	\$8,146,218,588	26.481	0.177	1.486	2.087	2.456	0	32.687	5.599	38.286
2004	2005	Actual	\$8,202,512,932	26.481	0.261	1.475	2.073	2.438	0	32.728	5.599	38.327
2005	2006	Actual	\$8,543,677,100	25.541	0.547	1.416	1.990	2.341	2.926	34.761	5.599	40.360
2006	2007	Actual	\$8,561,432,054	25.541	0.477	1.413	1.986	2.336	2.981	34.734	5.599	40.333
2007	2008	Projected	\$8,989,503,657	25.541	0.455	1.346	1.891	2.225	2.942	34.400	5.599	39.999

School Finance Act Mill Levy:

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

Net Tax Abatement Mill Levy:

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

1988 Override Mill Levy:

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

1998 Override Mill Levy:

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

2003 Override Mill Levy:

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

2005 Override Mill Levy:

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

Bond Redemption Fund Mill Levy:

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

HISTORICAL SUPPLEMENTAL BUDGETS COMPARED TO PROPOSED 2007-2008

ALL FUNDS																		
Fiscal Year	General Fund	Capital Reserve Fund	Building Fund	Bond Redemption Fund	Self-Insurance Fund	Gov't Grants Fund	Special Revenue Fund	Spec Rev ProComp Trust Fund	Pupil Activity Fund	Food Service Fund	Internal Service Fund	Student Activity Fund	Government Permanent Fund	Trust Fund	Total All Funds	Less Interfund Transfers	Total Net Budgets	
2001-2002	510,065,652	24,267,059	118,302,522	93,024,307	5,956,678	72,741,205	37,867,085	0	2,194,568	29,184,433	5,625,984	12,650,000	891,930	6,180,630	918,952,053	(23,260,849)	895,691,204	
2002-2003	530,491,481	43,312,661	40,600,717	105,507,072	5,670,867	78,085,108	33,717,725	0	2,392,321	31,639,021	5,729,156	12,650,000	49,570	9,033,250	898,878,949	(25,943,452)	872,935,497	
2003-2004	549,804,470	35,199,022	331,362,786	114,483,104	6,523,992	79,138,741	37,317,311	0	2,226,721	30,100,931	5,002,819	12,589,686	39,841	9,022,223	1,212,811,647	(22,636,089)	1,190,175,558	
2004-2005	652,217,264	24,219,852	267,499,255	254,319,291	7,185,852	88,687,473	37,131,438	0	2,343,124	30,299,085	4,091,767	8,699,143	40,318	8,314,050	1,385,047,912	(25,342,735)	1,359,705,177	
2005-2006	690,245,251	24,075,873	128,937,287	261,220,456	8,275,807	92,368,554	37,461,469	24,243,732	2,293,040	30,291,522	3,474,399	8,697,305	41,850	20,927,059	1,332,553,604	(22,734,925)	1,309,818,679	
2006-2007	709,594,925	27,238,605	49,418,449	103,034,338	10,276,779	105,868,304	37,001,147	47,883,800	2,132,782	30,104,575	3,341,234	8,698,275	64,428	26,115,541	1,160,773,182	(51,456,590)	1,109,316,592	
2007-2008	721,803,030	23,841,817	21,916,934	100,495,356	10,276,799	109,748,187	37,574,066	75,836,821	2,172,625	30,157,136	2,593,491	8,698,275	40,640	25,197,842	1,170,353,019	(54,577,013)	1,115,776,006	

GENERAL FUND							
<u>Fiscal Year</u>	<u>General Operating Fund</u>	<u>One-Time Lease Financing</u>	<u>Amend 23</u>	<u>1998 Mill Levy</u>	<u>2003 Mill Levy</u>	<u>2005 Mill Levy</u>	<u>Total General Fund</u>
2001-2002	480,453,909	0	7,749,378	21,862,365	0	0	510,065,652
2002-2003	505,244,811	0	5,244,999	20,001,671	0	0	530,491,481
2003-2004	511,430,405	0	462,689	18,530,071	19,381,305	0	549,804,470
2004-2005	514,920,410	85,404,878	674,350	17,565,741	33,651,885	0	652,217,264
2005-2006	606,573,310	0	669,571	18,230,161	40,689,006	24,083,203	690,245,251
2006-2007	620,144,425	0	1,033,134	19,898,104	43,144,030	25,375,232	709,594,925
2007-2008	631,537,483	0	1,057,016	19,881,746	43,146,066	26,180,719	721,803,030

DEFINITIONS OF TYPES OF EXPENDITURES

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

DISTRICT FUND DEFINITIONS

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

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

DISTRICT FUND DEFINITIONS

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