



SCHOOL DISTRICT NO. 1
IN THE CITY AND COUNTY OF DENVER
DENVER, COLORADO

AGENDA

BOARD OF EDUCATION MEETING

ADMINISTRATION BUILDING
900 GRANT STREET
FIRST FLOOR BOARD ROOM
January 15, 2008

GEORGE WASHINGTON HIGH SCHOOL CHOIR

OPENING OF MEETING – 5:00 p.m.

Call to Order
Pledge of Allegiance
Roll Call

BOARD MEMBER REPORTS

Recognition of Michael Bennet
Recognition of Sarah Hughes

SUPERINTENDENT'S REPORTS

Budget Presentation

CONSENT AGENDA*

Board of Education

Minutes of December 18, 2008
Gift Report

Chief Operating Officer

Budget & Finance

*Resolution-Amending the Second Amended Budget for the Fiscal Year
Beginning July 1, 2008, and Ending June 30, 2009 - The Board of Education
will be asked to approve this resolution to identify the specific adjustments to the
revenues and expenditures to the School District's budget amended on November
20, 2008.*

* *Items scheduled for action at this meeting are noted in italics*

** *Items for information only*

Resolution-Authorizing the use of the Beginning Fund Balance during the Fiscal Year Beginning July 1, 2008, and Ending June 30, 2009 - The Board of Education will be asked to approve this resolution, to authorize, in accordance with SB 03-149, the expenditure of the beginning fund balance of specified funds as anticipated in the second amended budget, to state the purpose for which the expenditure is made and to state the School District's plan to ensure the use of beginning fund balance will not lead to an ongoing deficit.

Resolution-Adopting the Second Amended Budget for the Fiscal Year Beginning July 1, 2008, and Ending June 30, 2009 - The Board of Education will be asked to approve this resolution to adopt the second amended budget as presented and amended.

Resolution-Approving the Second Amended Budget Appropriation for Expenditures During the Fiscal Year Beginning July 1, 2008, and Ending June 30, 2009 - The Board of Education will be asked to approve this resolution to appropriate the moneys to be expended in each fund.

Resolution-Setting Forth the Identification and Filing of Second Amended Budget and Appropriation Resolution and Copies Thereof - The Board of Education will be asked to approve this resolution to direct that the Second Amended Budget be labeled as such and signed by the Board President and to cause the Board Secretary to have this Second Amended Budget on file for public inspection.

Human Resources

Motion to Approve the Personnel Transaction Report – The Board of Education will be asked to approve the Personnel Transaction Report for January, 2009, which contains information regarding employee activity such as appointments, resignations, and transfers.

Motion to Accept with Conditions of Probation as Set Forth in the Recitals and Order of Retention Hearing Officer's Decision Regarding OAC Case No. TA 2008-0011- The Board of Education will be asked to accept with conditions of probation as set forth in the Recitals and Order of Retention Hearing Officer's Decision Regarding OAC Case No. TA 2008-0011.

Motion to Accept Arbitrator's Report Regarding AAA No. 77 390 00451 07 - The Board of Education will be asked to accept the Arbitrator's Report Regarding AAA No. 77 390 00451 07.

Chief Academic Officer

Motion to Approve School Year 2009-2010 Start Date – The Board of Education will be asked to approve the start date of August 19, 2009 for the 2009-2010 school year.

Policy Review

Motion to Approve Policy JKC – The Board of Education will be asked to approve Policy JKC regarding physical intervention. {Vote will be held until after public comment.}

* Items scheduled for action at this meeting are noted in italics

** Items for information only

OLD BUSINESS

NEW BUSINESS**

Policy Review

Amendments to Policy GBGF – The Board of Education will be given a first reading of amendments to Policy GBGF regarding updated regulations for the Family Medical Leave Act.

ADJOURNMENT

PUBLIC COMMENT – 6:30 – 7:30 p.m.

* *Items scheduled for action at this meeting are noted in italics*

** *Items for information only*

Financial State of Denver Public Schools

2009-2010 Budget Year

1/12/2008

Overview

- In the midst of worst recession since Great Depression – worst may be yet to come
- Economic situation threatens to exert sharp pressures on DPS
- Structural costs unique to DPS, like heavy pension and retiree burdens, add to financial pressures
- Financial state of the district is otherwise strong: budget balanced, 93% of resources go directly to schools or school support, significantly increased resources to classrooms this year
- But condition of economy calls for significant caution

Before we look forward, we need to look back on where we have come from

- Implemented transparent student-based budgeting with over 93% of the District's operational budget allocated directly through the SBB or in direct support of schools
- Increased teacher salaries in 2008-09 by 15% on average
- Completed pension financing, resulting in savings of \$20 million, of which over 90% was invested directly in the classroom or in direct support of schools
- Balanced budget for the last two years after making \$83 million in cuts over the previous five years

Budget cuts from 2003-2007 placed severe strain on the district

(in millions)	
Facilities department	\$ 5.70
Transportation department	5.00
Technology department	3.70
Safety and Security department	1.30
Instructional support and student services department	10.90
Other one-time reductions (primarily maintenance)	12.60
Other Central Administration departments	<u>14.10</u>
Total cuts to Central Departments	\$ 53.30
Total cuts to School budgets	24.90
Other (school closures, etc.)	5.30
<u>Total cuts over 5 years</u>	<u>\$83.50</u>

Over 63% of total cuts between 2003 and 2007 were made to central department budgets.

But financial picture has improved dramatically over the last two years

- After stabilizing enrollment, DPS added nearly 1,000 more students in 2008-09
- Compensation increases have remained in line with revenue increases
 - Collectively bargained a 3-year settlement with the teachers
 - Arrived at settlement with all other bargaining units
- Inflation based costs such as utilities, fuel have stabilized or kept pace within inflation
- Denver voters approved \$454 million general obligation bond in November 2008
- Student Based Budgeting for schools is in its first full year of implementation

But we should be cautious and plan accordingly as we face extraordinary threats

- Largest economic contraction since Depression will define financial situation in 2009-10 for all public institutions, including DPS
 - S&P 500 lost 40 percent of its value in 2009
 - Unemployment at highest level in 26 years and growing rapidly
- State rescissions are a real possibility
 - State of Colorado projecting \$600-800 million budget shortfall in 2008-09
 - High degree of risk to DPS in 2009-10 budget
- In prior economic downturn in 2002-2003, the district's finances took a major hit because consumers bought fewer vehicles, lower tax abatement recovery, and lower interest earnings on investments

Because of current state budget shortfall, nearly **\$100 million** in state revenue is at risk

Protected vs. Unprotected State Revenue (in millions)	Likely Protected	Potentially At-Risk	
Total School Finance Act formula funding	\$473	\$58	\$531
State Categorical funding	19	0	19
Other local funding	22	13	35
Other state funding	1	0	1
Other	0	3	3
Total	\$515	\$74	\$589
Percent of total funding	87%	13%	100%

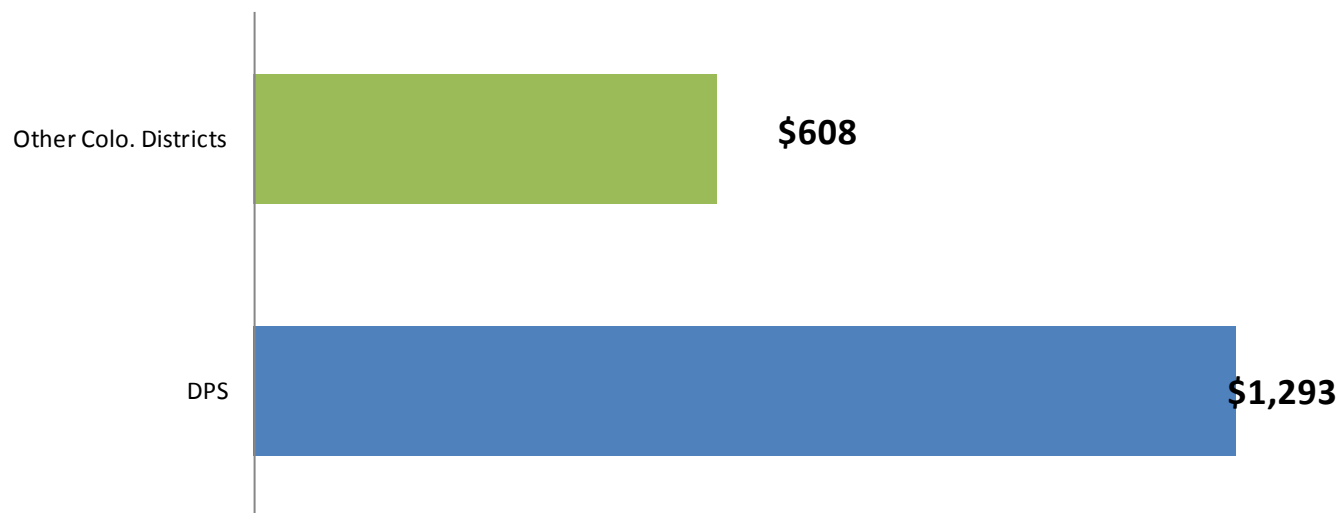
- Amendment 23 is a constitutional amendment adopted in 2000 that sets minimum levels of increase in the statewide base per pupil funding amount and in categorical program funding. It is scheduled to expire for the 2010-2011 year.
- The state share of the School Finance Act formula funding is \$244 million or 46% of total School Act formula funding

And other threats, beyond state shortfalls, exert pressure on DPS budget

- Federal programs (Title I, II, etc.), which provide approximately \$55 million to DPS likely to be flat or declining
- Colorado Supreme Court to rule shortly on legality of Mill Levy freeze, which could have an impact of **\$10 million per year**
- Pension Certificates of Participation (PCOPs) interest costs could increase
- Pension and retiree costs continue to place severe strain on budget (even after pension financing)

DPS is uniquely challenged by ongoing structural issues, like having to pay **\$685 more per student** than any other Colorado school district for pension and retirement

Dollars per Student per Year Paid Toward Pension and Retiree Obligations (2008-09)



•This amounts to **\$47 million** higher pension and retirement costs per year than other districts. Even after refinancing, DPS contributes more than twice as much as PERA school districts (as a % of payroll) towards pension and retirement costs.

*Based on numbers for 2008-2009. Includes retiree health benefits

What do these extraordinary financial pressures mean for the 2009-10 budget?

- Currently, we are projecting a base case balanced budget for the general fund; however, there is a need for conservatism because of the tremendous uncertainty we are facing
- Current projection is that we may be able to avoid cutting student based budgets in 2009-10, pending further information from state on 2009-10 budget
- No increases in any area of the SBB or elsewhere
- Will need to continue to grow enrollment slightly, reduce capital expenditures from general fund, retain federal funding at current levels, and control pension and PCOPs expenses
- Need to retain flexibility to deal with downside scenarios, like larger than expected state shortfalls, or unfavorable Mill Levy ruling

DPS taking decisive steps mitigate economic risks, solve structural issues, and continue reforms

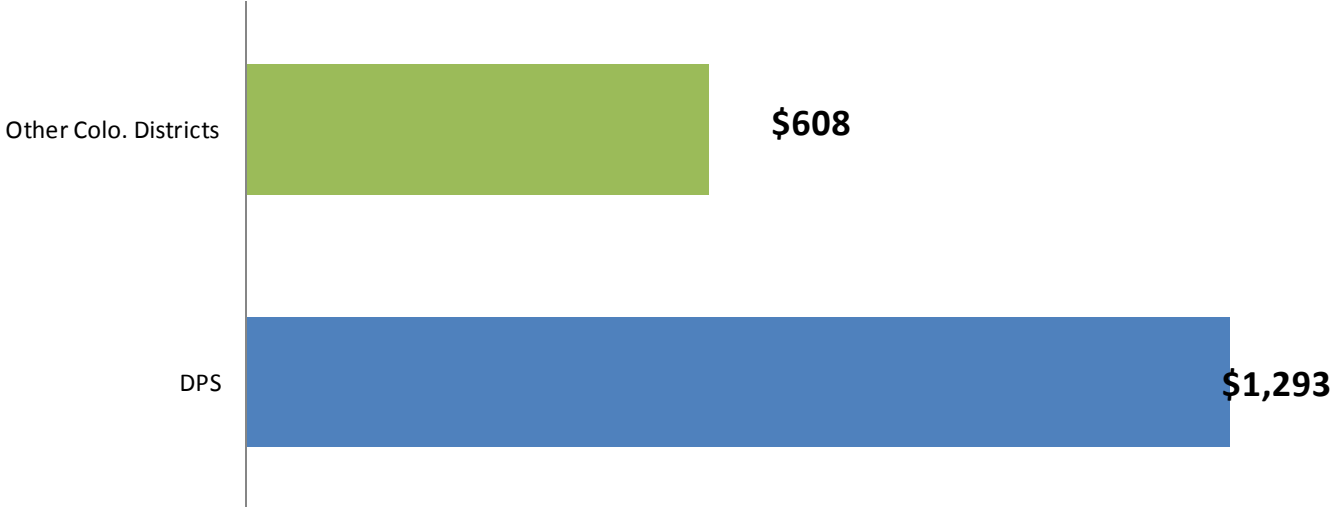
- Continuing to work with State Legislature to address structural pension problems
- Implementing solutions to minimize PCOP interest costs
- Continuing move towards student based budgeting
- Continuing expansion in preschool and kindergarten slots in 2009-10 school year with a projected slight increase
- Control capital and operating expenditures

Budget Presentation

1/15/09

DPS is uniquely challenged by ongoing structural issues, like having to pay **\$685 more per student** than any other Colorado school district for pension and retirement

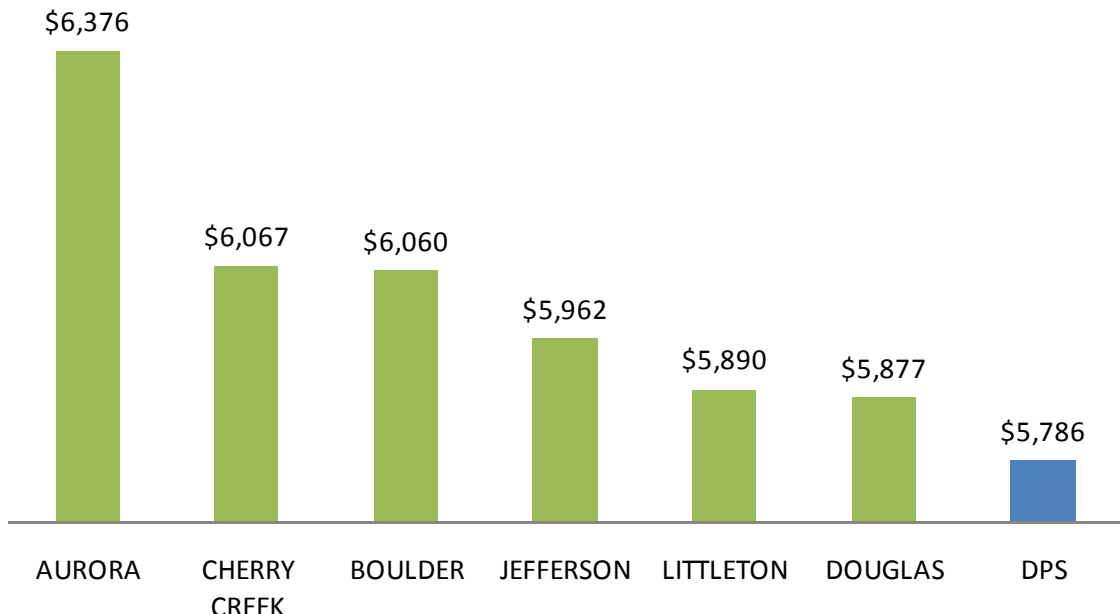
Dollars per Student per Year Paid Toward Pension and Retiree Obligations (2008-09)



•This amounts to **\$47 million** higher pension and retirement costs per year than other districts. Even after refinancing, DPS contributes more than twice as much as PERA school districts (as a % of payroll) towards pension and retirement costs.

*Based on numbers for 2008-2009. Includes retiree health benefits

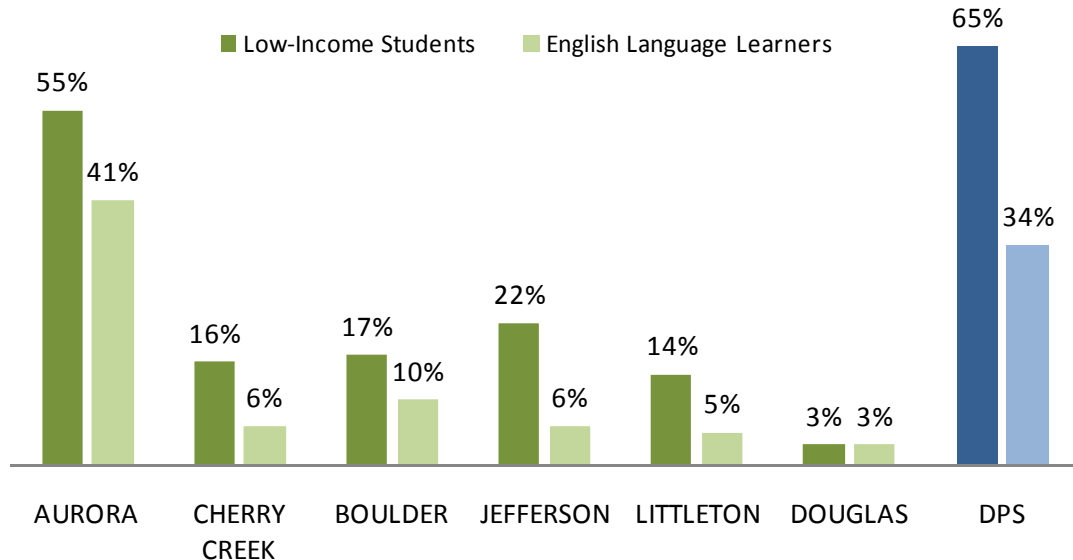
Revenue Per Student After Pension and Retiree Costs, Denver and Neighboring Districts



After pension costs, DPS receives less per student than districts with similar student needs

- After pension and retiree costs, but including additional money DPS receives for low-income students, the district has on average **\$250 less per student** to spend than its suburban neighbors
- Further, DPS receives nearly **\$600 less per student** than a district with comparable percentages of low-income students and English Language Learners

Low-Income and English Language Learners as a Percent of Student Population, Denver and Neighboring Districts



Source: Colorado Department of Education. Data is for 2007-08 School Year.

Denver Public Schools Proforma of Expenditures: July 1, 2009 – June 30, 2010

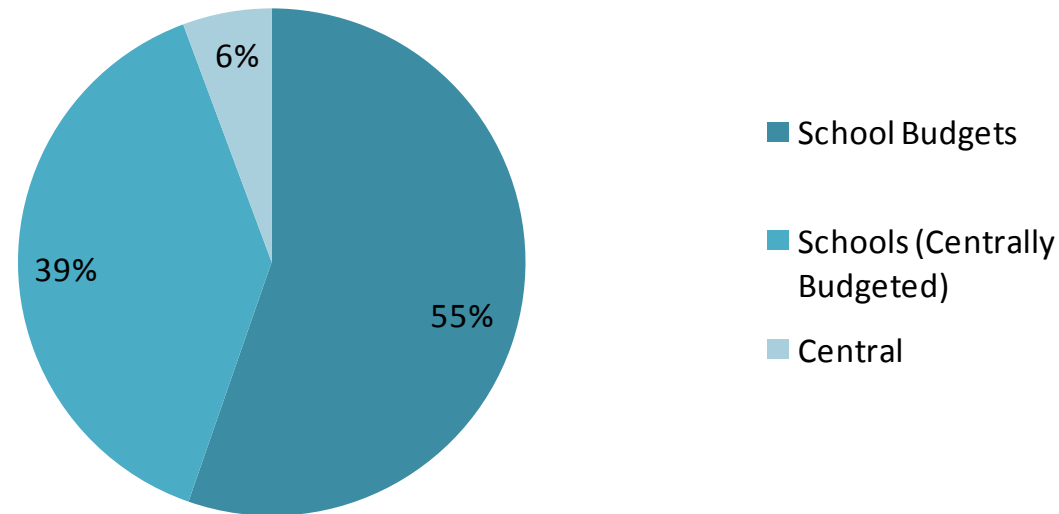
	School Budgets	Schools (Centrally Budgeted)	Total to Schools	Central	Total (Central + Schools)	Charter and Contract Schools
Operating						
General Fund	\$ 330,325,725	\$ 159,166,851	\$ 489,492,576	\$ 37,368,842	\$ 526,861,418	\$ 56,417,226
Mill Levies	54,546,665	19,139,007	73,685,672	3,098,679	76,784,351	2,109,438
Other Government	42,953,362	70,225,564	113,178,926	557,772	113,736,698	1,044,763
Other Non-Government	5,786,917	57,131,857	62,918,774	3,407,810	66,326,584	-
<i>Total Operating</i>	\$ 433,612,669	\$ 305,663,279	\$ 739,275,948	\$ 44,433,103	\$ 783,709,051	\$ 59,571,427
Capital					\$ 20,388,189	
Bond Redemption					\$ 52,587,309	
Restricted Cash					\$ 66,428	
Totals	\$ 433,612,669	\$ 305,663,279	\$ 739,275,948	\$ 44,433,103	\$ 856,750,977	\$ 59,571,427

Notes:

- School Budgets include SBB and their share of benefits costs , school based compensation such as ProComp, and Alternative Schools budgets
- Schools (Centrally Budgeted) includes: special education, athletics, food services, facilities, transportation, technology, security, etc to the extent they are school-based
- Other Government includes local, state and federal grants and other federal funds
- Other Non-Government includes tuition-based and other private donations
- Includes salary increases for 2009-10

94% of operating funds go directly to schools or in direct support of schools

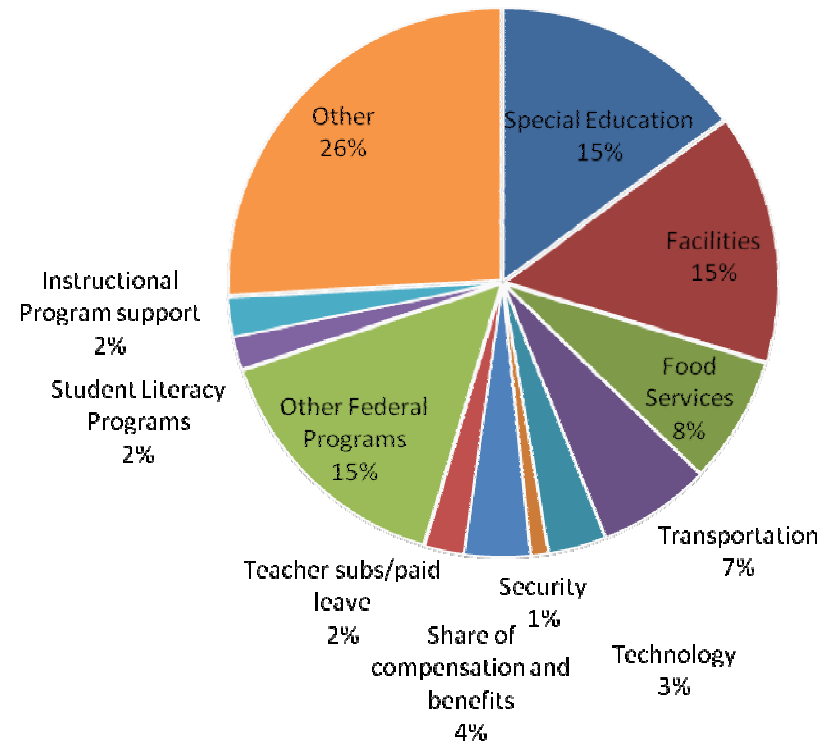
How funds are allocated in DPS



Schools (centrally budgeted) operating funds include:

Breakout of Schools (Centrally Budgeted)

Category	Breakout of Schools (Centrally Budgeted)
Special Education	\$45,656,005
Facilities	\$45,192,199
Food Services	\$23,048,872
Transportation	\$20,369,694
Technology	\$10,442,694
Security	\$3,088,134
Share of compensation and benefits	\$11,895,901
Teacher subs/paid leave	\$7,131,291
Other Federal Programs	\$46,674,587
Student Literacy Programs	\$5,994,907
Instructional Program support	\$7,135,959
Other	\$79,033,036
Total	\$305,663,279

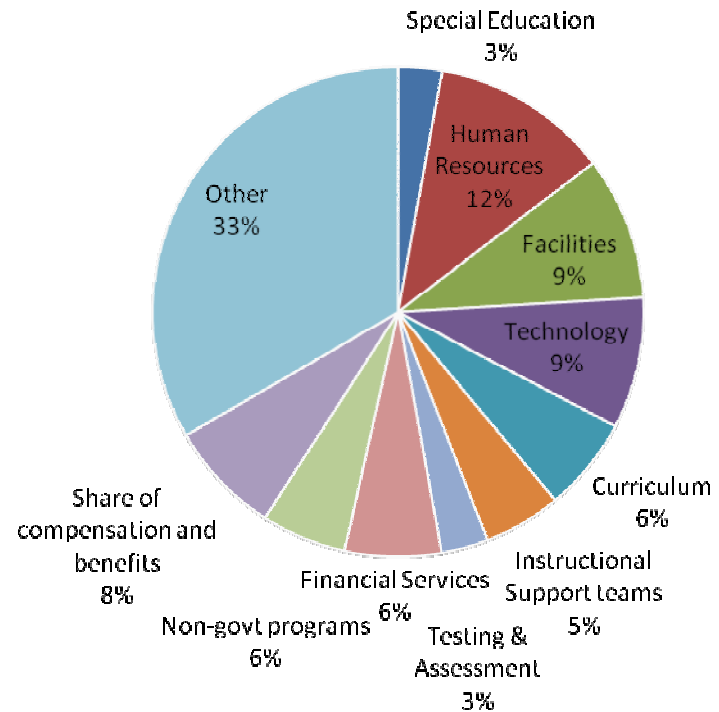


- Other Federal Programs include Title I/II/III, Carl Perkins, Teacher Incentive Fund and other multi-year grants
- Other includes textbooks, military science, gifted and talented, etc.

Central Operating funds include:

Category	Breakout of Central Operating Funds
Special Education	\$1,274,635
Human Resources	\$5,218,057
Facilities	\$4,198,391
Technology	\$3,848,052
Curriculum	\$2,773,590
Instructional Support teams	\$2,276,396
Testing & Assessment	\$1,369,286
Financial Services	\$2,815,145
Non-govt programs	\$2,492,113
Share of compensation and benefits	\$3,329,965
Other	\$14,837,472
Total	\$44,433,103

Breakout of Central Operating Funds



- Other includes academic and operational offices not mentioned above (i.e. educational resources, school of choice, ELA, athletics, strategy, etc.)

Proposed Changes to Student Based Budgeting

1/12/2009

This year, DPS moved toward Student Based Budgeting – to be continued in 2009-10

Changes made this year (2008-09)

- Increase in base per pupil allocation for middle schools, 6-12s, and high schools (to elementary school level)
- Significant increase in per pupil funding to serve students in poverty
- Expansion of preschool and Kindergarten program offerings
- Additional funding for Mild Moderate (special ed) and Specialized Services (Nurses, Psychologists, Social Workers)
- Additional targeted funding to underperforming schools
- Elimination of the SBB to RAM adjustment
- Additional funding for gifted and talented programs
- Reduction of the small school subsidy (decrease of 25%)

SBB changes for 2009-10 under consideration

- Keep SBB base funding flat (allowing for growth only for increases in salaries) if at all possible
- If PERA merger accomplished and overall economic picture allows, put significant amount of new money into increases in weights for Free and Reduced Lunch students, English Language Learners, and special ed
- Continue expansion of preschool offerings, using DPP funds
- Continue to offer schools greater flexibility and decision-making authority regarding
 - Money for facilitators
 - Student service dollars
- Reduction of small school subsidy announced last year

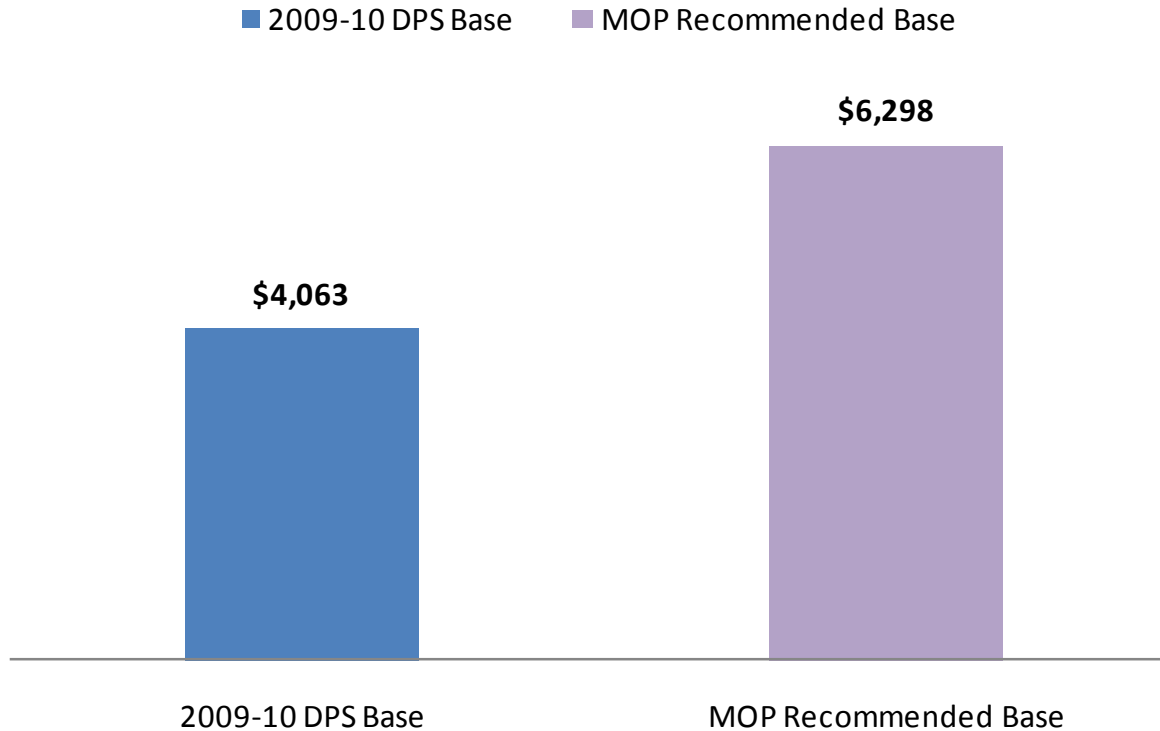
Recommendations from Metro Organization for People (MOP) to provide guidance for continued budget reforms

- Late last year, MOP published a report outlining recommendations to better align DPS budget with needs of diverse student body. The report made the following recommendations:*
 - Move as much funding as possible to Student Based Budgeting
 - Increase base funding for all students
 - Increase weights for at-risk students
 - Increase budget transparency
- Fully enacting MOP recommendations would require an additional **\$140 million**
- In 2008-09 DPS made important steps toward enacting these recommendations, and would like to continue to incorporate them into budget, if it is possible to overcome funding challenges

Source: “Delving Deeper into the DPS Student Based Budget: Next Steps in Transparency and Equity,” Metro Organization of People, 2008

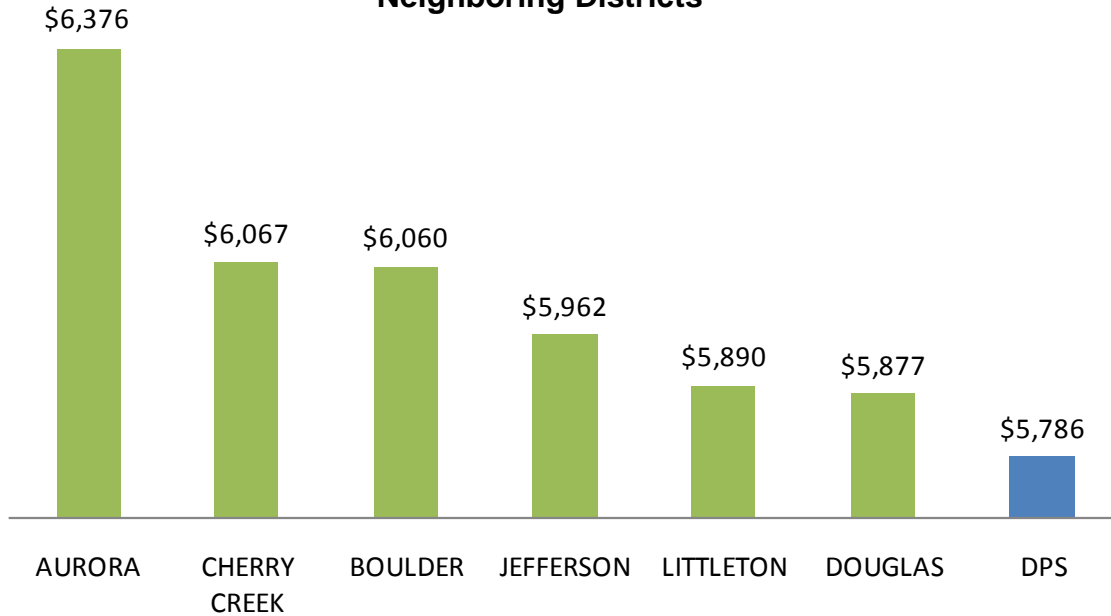
DPS base **only 65%** of recommended MOP base

Elementary or K-8 Base



- MOP recommends adding significant weights for at-risk, mild moderate and English Language Learners on top of its base, which is already significantly higher than DPS base
- Both bases weighted to include pension and retiree costs

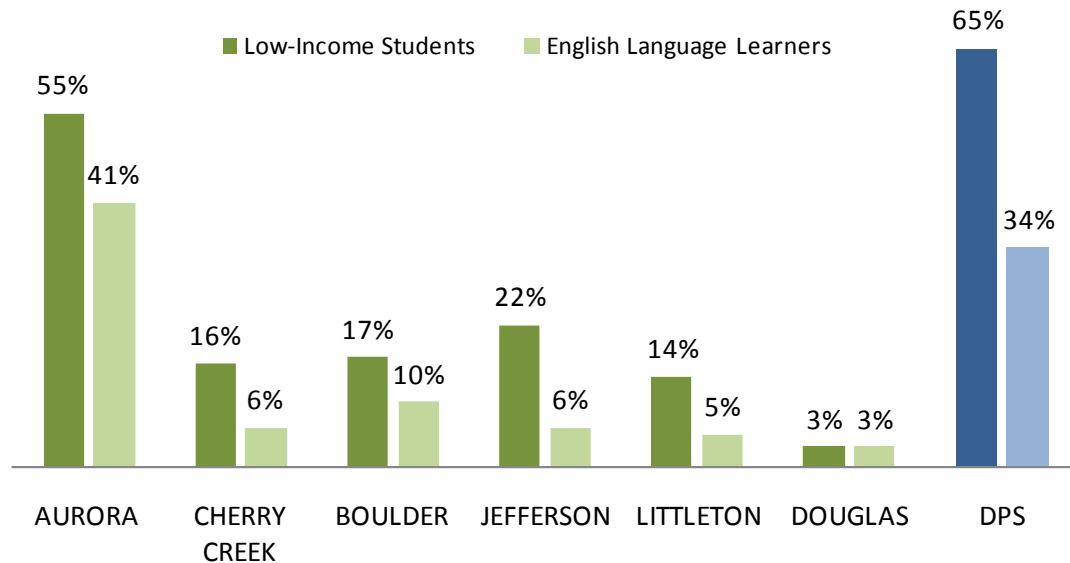
Revenue Per Student After Pension and Retiree Costs, Denver and Neighboring Districts



After pension costs, DPS receives less per student than districts with similar student needs

- After pension and retiree costs but including additional money DPS receives for low-income students, the district has on average **\$250 less per student** to spend than its suburban neighbors
- Further, DPS receives nearly **\$600 less per student** than a district with comparable percentages of low-income students and English Language Learners

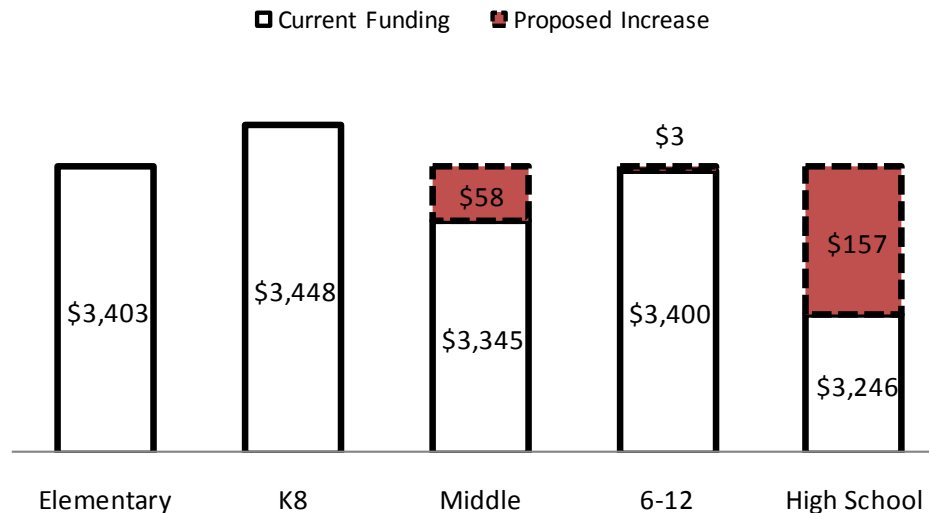
Low-Income and English Language Learners as a Percent of Student Population, Denver and Neighboring Districts



Source: Colorado Department of Education. Data is for 2007-08 School Year.

Review of 2008-09 changes: **\$2.4 million more** to raise per pupil base funding for secondary schools to same level as elementary schools

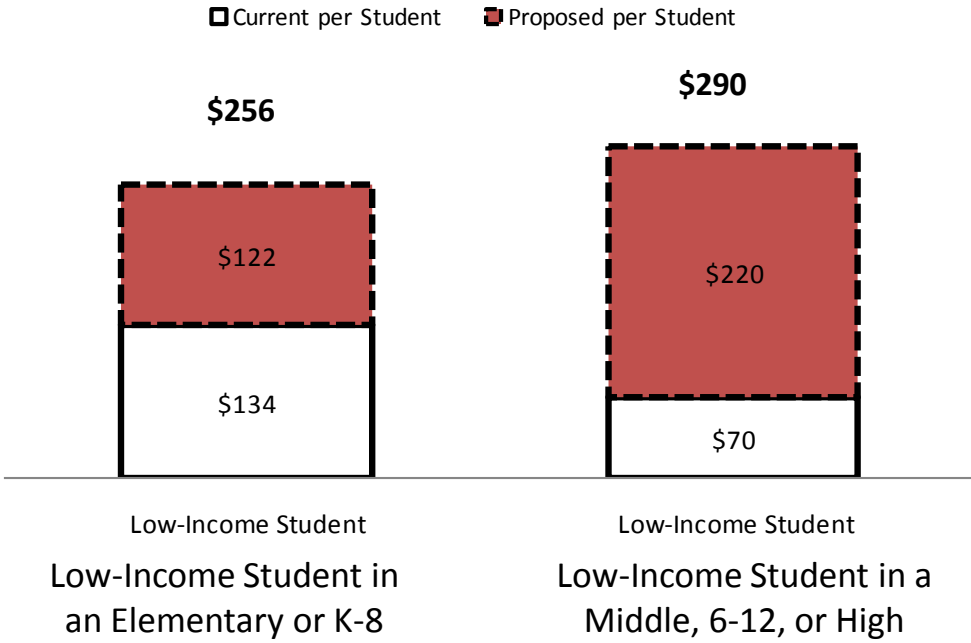
Increase In Base Funding per Student



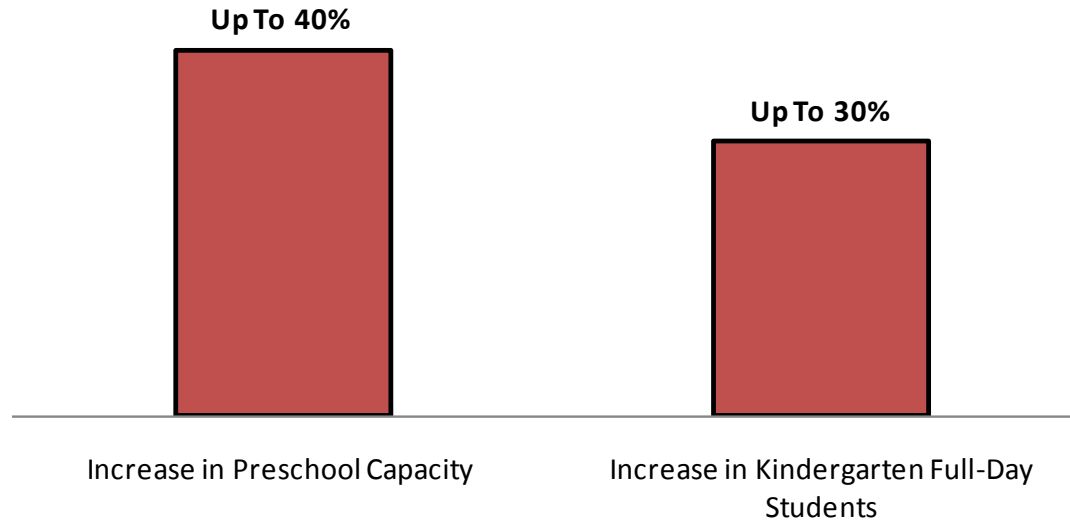
- Total additional spent in schools: **\$2.4 million** from pension refinancing
- Has helped **21,000** students

Review of 2008-09 changes: **\$5.1 million more** for low-income students

SBB Allocation to Schools



Review of 2008-09 changes: **Over 30% growth** in preschool and kindergarten offerings



- **\$6 million more** for preschool, which would increase preschool offerings by up to **40%** in 2008-09, creating as many as **1500-1800 new slots**. New money would come from the Denver Preschool Program
- **\$3 million more** for kindergarten, which would allow 90% of kindergartners to attend full day (up from 72%), with money coming primarily from mill levy funds
- **1200-1400 more** students can attend full-day Kindergarten
- Nearly all of the 80 elementary and K-8 schools would expand kindergarten and or preschool offerings

Review of 2008-09 changes: **about 50% more** for IB, Montessori, and ELA Zone Schools

Magnet Program Funding

	2007-08	2008-09
IB*	\$935,137	\$1,430,048
Montessori*	\$155,440	\$217,616
ELA Zone Schools	\$327,206	\$497,408
Total	\$1,417,783	\$2,145,072

Note that percent increases for magnets and ELA Zone schools are increases over current program funding in these categories

Review of 2008-09 changes: as much as **\$4.7M more** for targeted schools

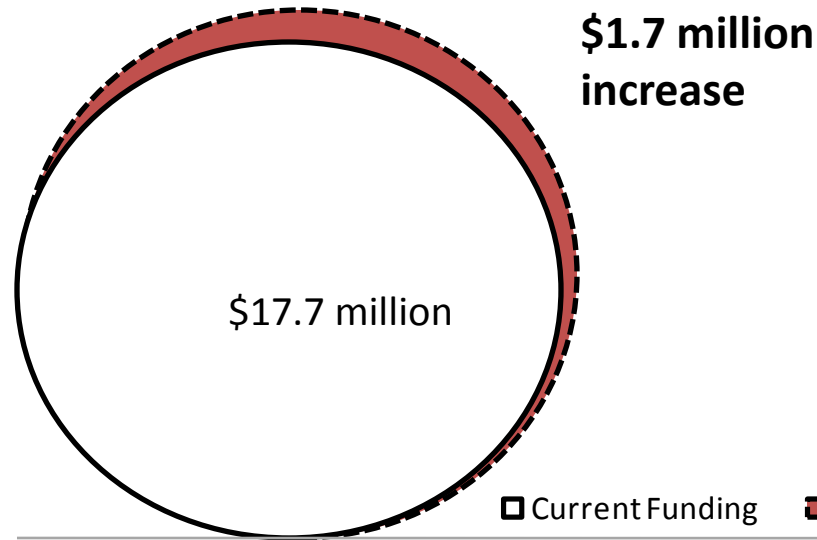
New Schools and Targeted Performance funding

2008-09 without pension		2008-09 with pension	
Barrett	\$100,000	Centennial	\$100,000
Cheltenham	\$100,000	Colfax	\$100,000
Cole	\$525,000	Fairmont	\$100,000
Cowell	\$100,000	Garden Place	\$100,000
Ford	\$100,000	Grant	\$100,000
Gilpin	\$100,000	Henry	\$100,000
Godsman	\$100,000	Kunsmiller	\$100,000
Greenlee	\$150,000	Lake	\$100,000
Horace Mann	\$475,000	Lincoln HS	\$100,000
Howell	\$100,000	McGlone	\$100,000
North	\$100,000	Oakland	\$100,000
Place	\$500,000	Roberts	\$100,000
Randolph	\$100,000	Sabin	\$100,000
Rishel	\$100,000	Schenck	\$100,000
Smith	\$275,000	Smiley	\$100,000
Stedman	\$175,000	Swansea	\$100,000
Total	\$3,100,000	Additional, pending pension transaction	\$1,600,000

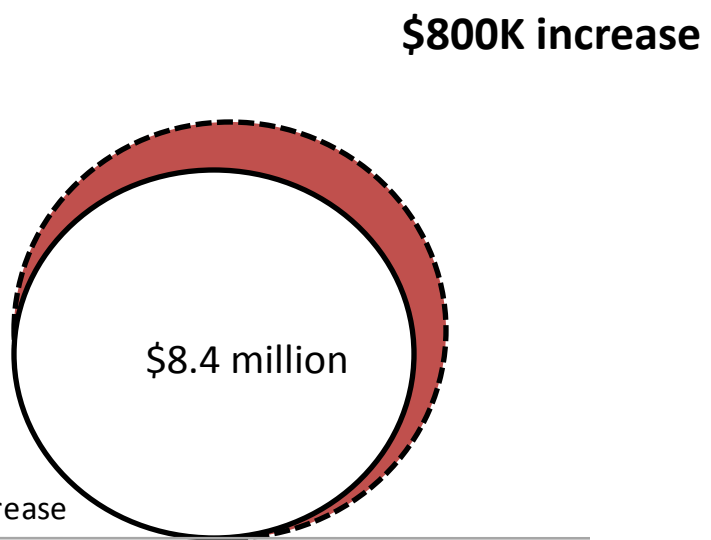
- \$3.1M of savings from consolidation used for new schools and targeted underperforming schools
- \$1.6M of pension funds used for targeted underperforming schools

Review of 2008-09 changes: **\$ 2.5 million more** money for mild/moderate interventions and for student services

Proposed SBB Allocations for Mild/Moderate



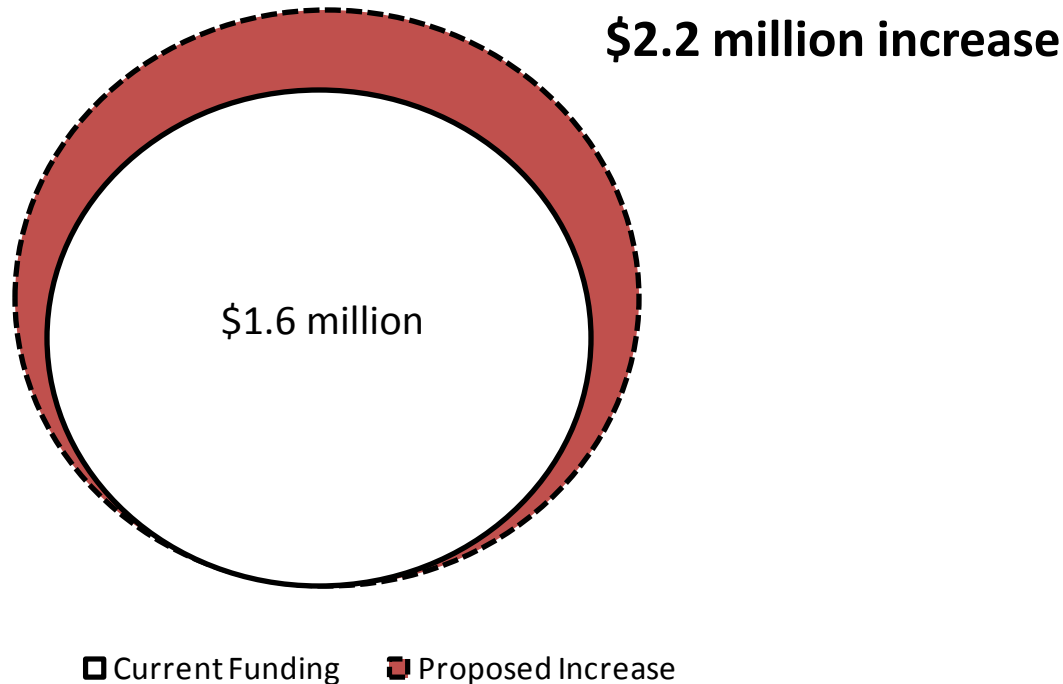
Proposed SBB Allocations for Student Services



- Schools with a higher proportion of free and reduced lunch students received greater share of funding increase

Review of 2008-09 changes: **35% more** money for gifted students

SBB Allocations



- Funding for Gifted and Talented increased by **\$95 per student**
- High schools do not qualify for GT funding

Proposed changes for 2009-10: more flexibility over use of funds for facilitators

Facilitator Allocations:

- Currently, the facilitator allocations are determined based on a school's total student population – those with enrollment greater than 350 were allocated a 1.0 FTE and those with enrollment less than 350 were allocated a 0.5 FTE

Proposed changes :

- Change from a resource allocation model to per pupil funding
- Continue facilitator allocations to all schools from Title II at .25 FTE
- Convert some or all of the 1998 Mill Levy allocation into a per pupil amount that would increase the base by approximately \$60-\$70 per student
- Schools are allowed to spend the 1998 Mill Levy funds in support of student literacy programs, which may include the purchase of a facilitator FTE

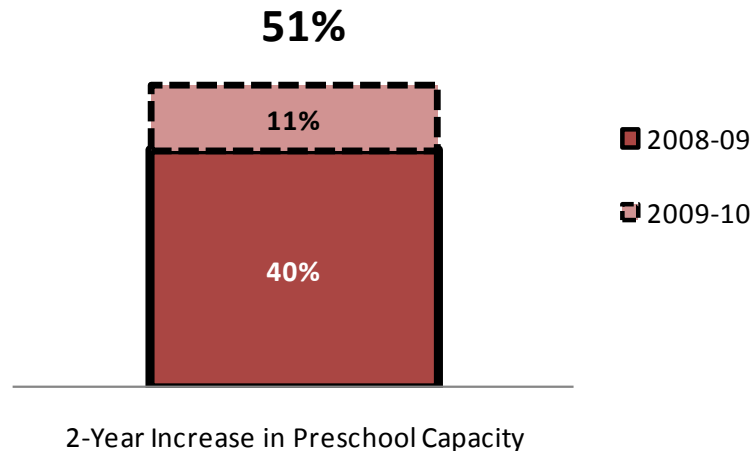
Proposed changes for 2009-10: more flexibility over funds for psychologists, social workers and nurses

Proposed changes :

- Discontinue the specific allocations for psychologists, social workers, and nurses (student service days) and increase the SBB base allocation by \$100-\$111 per student and increase the Free Lunch supplement by \$50-\$70 per student
- Student Services department will continue to determine a minimum required number of days (i.e. this SBB change would not impact the staffing levels of these positions).
- To the extent that a school receives more per pupil dollars than needed, they would have more flexibility on its use

Proposed changes for 2009-10: further expand preschool

2-year Increase in Preschool Capacity



- **Up to 500 more half-day preschool slots**, funded by increased revenue from Denver Preschool Program -- up to 6,800 total half-day equivalent slots in 2009-10
- Result is 50% growth in preschool slots over 2 years, with 60-65% of preschool students attending full-day in 2009-10
- Increase of 27% over 2 years in number of Kindergarten students attending full-day
- Roughly 90% of Kindergarten students attend full-day Kindergarten – goal to provide full-day Kindergarten to every student who wants it

MINUTES OF THE REGULAR MEETING (08-23) OF THE
BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1,
IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO
HELD IN THE BOARD ROOM, 900 GRANT STREET
5:00 P.M., THURSDAY, DECEMBER 18, 2008

I. Call to Order – 5:00 p.m.

Pledge of Allegiance

Roll Call

President Theresa Peña called the meeting to order at 5:05 p.m. The following Board of Education members were present: Ms. Jill Conrad, Mr. Bruce Hoyt, Mr. Arturo Jiménez, Mrs. Jeannie Kaplan, Mrs. Michelle Moss, Mr. Kevin Patterson, and Ms. Theresa Peña.

II. Board Member Reports

Recognition of George Washington High School's Student Newspaper
Receiving the Newspaper Pacemaker Award

Mrs. Kaplan read a Proclamation recognizing that the George Washington High School newspaper, *The Surveyor*, has distinguished itself by being honored with the Prestigious Newspaper Pacemaker Award at the JEA/NSPA Fall National High School Journalism Convention awards ceremony in St. Louis, November 15, 2008.

Recognition of Greenwood ECE-8 Title I Distinguished School

Mr. Patterson read a Proclamation in recognition of Greenwood ECE-8 School receiving a Title I Distinguished School Award.

III. Superintendent's Report

Velma Rose Retirement Recognition

Superintendent Michael Bennet and Board members commended Velma Rose, Chief Financial Officer, on her retirement and praised her for her dedication and professionalism.

Policy JKC Presentation

John Kechriotis, District General Counsel, addressed changes to proposed Policy JKC, Student Discipline, on the Agenda as a First Reading.

School Calendar Presentation

Mr. Bennet asked Pat Slaughter, Instructional Superintendent, and Happy Haynes, Assistant to the Superintendent for Community Relations, to give an update report on implementation of the district's first late-start day

Mr. Bennet noted that he had given Board members information on teacher dismissal.

IV. Consent Agenda

Assistant Secretary Jacquie Lucero read the Agenda items. In accordance with Consent Agenda procedures, the following items were removed from the Consent Agenda and held for discussion:

Resolution Regarding Tuition Equity

Motion to Approve Redrawing of School Boundaries to Accommodate the Rishel Middle School Closure

Mr. Hoyt moved that all matters on the Consent Agenda not held be approved. Ms. Conrad seconded the motion. The motion passed unanimously and the following items were approved:

Board of Education

Minutes of the Board of Education Regular Meeting of November 20, 2008, and the Board of Education Special Meeting of December 15, 2008 - Copies are appended to the minutes of this meeting.

Gift Report – A copy is appended to the minutes of this meeting.

Finance and Audit

Motion to Approve Annual Grant Report - A copy of this motion, which lists all large grants received by the Denver Public Schools for 2007-2008, is appended to the minutes of this meeting.

Motion to Approve Contract Renewal with Microsoft - A copy of this motion is appended to the minutes of this meeting.

Motion to Approve Contract between Denver Public Schools and Learn It Systems – A copy of this motion, approval of after-school tutoring services, is appended to the minutes of this meeting.

Motion to Approve Contract between Denver Public Schools and Tutor Train, LLC
A copy of this motion, approval of after-school tutoring services, is appended to the minutes of this meeting.

Motion to Approve Contract between Denver Public Schools and Summer Scholars
A copy of this motion, approval of after-school tutoring services, is appended to the minutes of this meeting.

Motion to Approve Contract between Denver Public Schools and Denver's Great Kids Head Start – A copy of this motion, approval of head start services, is appended to the minutes of this meeting.

Motion to Approve Contract between Denver Public Schools and WAH Capital Inc. dba Club Z Tutoring- A copy of this motion, approval of after-school tutoring services, is appended to the minutes of this meeting.

Motion to Approve Contract between Denver Public Schools and John Corcoran Foundation - A copy of this motion, approval of after-school tutoring services, is appended to the minutes of this meeting.

Motion to Approve Resolution Regarding Denver Public Schools and Stapleton Development Corporation - A copy of this resolution, approval of the closing with Stapleton Development Corporation for the purchase of 20 acres for Stapleton High School site property, is appended to the minutes of this meeting.

Chief Operating Officer

Budget and Finance

Resolution Authorizing Signatures for Banking Transactions - A copy of this resolution, approval of the resolution to address staff changes effective December 31, 2008, is appended to the minutes of this meeting.

Facilities

Motion to Approve Minor Boundary Adjustment – A copy of this motion, approval of minor boundary adjustment between Denver and Arapahoe counties, is appended to the minutes of this meeting.

Human Resources

Motion to Approve the Personnel Transaction Report – A copy of this report is appended to the minutes of this meeting.

Motion to Accept in Part and Reject in Part Arbitration Report Regarding AAA No. 77 390 00449 07 – A copy of this motion is appended to the minutes of this meeting.

Denver Public Schools' Retirement System

Motion to Approve Language Changes to the Denver Public Schools' Retirement System – The Board of Education will be asked to approve language changes to the Retirement and Benefit Plan of the Denver Public Schools' Retirement System to allow for general clean-up to the Plan language, collection of employee contributions for casual (part-time, hourly) service more closely related to actual cost of the qualifiable casual service, and the adoption of Plan provisions regarding implementation of more streamline administrative procedures for Deferred members. A copy of this report is appended to the minutes of this meeting.

OLD BUSINESS

There was none.

NEW BUSINESS

Policy Review

Introduction to Policy JKC – First reading of proposed Policy JKC regarding physical intervention with students. A copy of this policy is appended to the minutes of this meeting.

DISCUSSION OF HELD AGENDA ITEMS

Ms. Peña stated that Agenda items that will be discussed at the Public Comment Session will be held and voted on after the Public Comment Session.

Motion to Approve Redrawing of School Boundaries to Accommodate the Rishel Middle School Closure

After discussion, Mr. Jiménez moved approval of this motion. Mr. Hoyt seconded the motion. Voting “Yes,” Ms. Conrad, Mr. Hoyt, Mr. Jiménez, Mrs. Kaplan, Mrs. Moss, and Ms. Peña. Mr. Patterson was absent. The motion passed. A copy of this motion is appended to the minutes of this meeting.

Ms. Peña recessed the Regular Meeting at 6:31 p.m., and convened the Public Comments Session at 6:42 p.m.

PUBLIC COMMENT SESSION

The Public Comment Session began at 6:42 p.m. and was recessed at 7:16 p.m. A copy of the Speakers List is appended to the minutes of this meeting

DISCUSSION OF HELD AGENDA ITEMS (Continued)

Resolution 3132 Regarding Tuition Equity

After discussion, Mr. Jiménez moved approval of Resolution 3132. Ms. Conrad seconded the motion. Voting “Yes,” Ms. Conrad, Mr. Hoyt, Mr. Jiménez, Mrs. Kaplan, Mrs. Moss, and Ms. Peña. Mr. Patterson was absent. The motion passed. A copy of this resolution is appended to the minutes of this meeting.

PUBLIC COMMENT SESSION (Continued)

Ms. Peña reconvened the Public Comment Session at 7:27 p.m., and ended at 7:47 p.m. A copy of the Speakers List is appended to the minutes of this meeting

Ms. Peña re-convened the Regular Meeting at 7:48 p.m.

BOARD OF EDUCATION

David Suppes, Chief Strategy Officer, presented information on the recommended parent-pay tuition for Early Education for 2009-2010 school year.

Mrs. Moss moved approval of the Early Education tuition rates for 2009-2010 school year as specified in the December 18, 2008, memorandum provided to the Board of Education by David Suppes, Chief Strategy Officer, and Cheryl Caldwell, Director of Early Childhood Education. Mr. Hoyt seconded the motion.

After discussion, the vote was taken. Voting “Yes,” Mr. Hoyt, Mr. Jiménez, Mrs. Kaplan, Mrs. Moss, and Ms. Peña. Ms. Conrad and Mr. Patterson were absent. The motion passed. A copy of this motion is appended to the minutes of this meeting.

Ms. Peña adjourned the meeting at 8:01 p.m.

Jill Conrad, Secretary
Board of Education

**GIFT REPORT
JANUARY 2009**

AMOUNT	RECIPIENT	DONOR	INTENDED USE OF GIFT
\$4,405.00	AsburyElementary School	Asbury PTA	Purchase of laptop computers
\$900.00	Bradley International School	Denver Public Schools' Foundation	Classroom use
\$1,198.00	Archuleta Elementary School	Brett & Jeannie Meredith	Two Dell computers
\$2,800.00	College View Eementary School	Long Building Technologies	Student use
\$1,150.99	Knight Fundamental Academy	IBM	Computer equipment
\$1,000.00	Traylor Fundamental Academy	Traylor Academy Boosters	Purchase of Parmethean Board equipment
\$5,490.00	Traylor Fundamental Academy	Job & Debra Maldonado	Purchase of Parmethean Board equipment
\$1,000.00	Hill Campus of Arts & Sciences	Hill PTSA	Physical Education department
\$2,847.96	Abraham Lincoln High School	IBM	Two View Sonic Projectors and two printers
\$750.00	East High School	United Western Bank	Boys' basketball
\$21,541.95		It is recommended that these gifts be accepted and that appropriate letters of thanks be sent by the Board of Education President to the donors.	

ACTION

**January 15 2009
Finance**

2008-09 Second Amended Bud-Amend

RESOLUTION NO. _____

Amending the Second Amended Budget
for the Fiscal Year Beginning
July 1, 2008, and
Ending June 30, 2009

BE IT RESOLVED that the Amended Budget for the fiscal year 2008-2009, as presented by the Superintendent on November 20, 2008, be amended to include the modifications as set forth in the attached schedules.

TO: Michael Bennet, Superintendent
FROM: Brett Fuhrman, Chief Financial Officer
DATE: January 15, 2009
SUBJECT: Fiscal Year 2008-2009 Second Amended Budget

Adjustments to the Fiscal Year 2008-2009 Budget Amended on November 20, 2008

Adjustments are recommended in order to reflect the impact of the following new information:

- Final School Finance Act funding determined by the Colorado Department of Education (CDE) in January affecting state funding, amounts due to charter and contract schools and capital reserve fund transfer (General Fund),
- Final assessed valuation and mill levies for 2008 tax collection certified in December (General Fund),
- Transfers between funds, departments, and from departments to schools, and
- New grants and special revenue funds

Below is a table denoting the aggregate of the adjustments for each fund, with explanations for selected funds:

	<u>Amended Budget</u>	<u>Adjustments</u>		<u>Second Amended Budget</u>
General Fund	\$705,730,213	\$6,284,356	A	\$712,014,569
Government Designated Purpose Grants Fund	99,732,589	---		99,732,589
Special Revenue Fund	61,028,096	10,000	B	61,038,096
Special Revenue ProComp Trust Fund	95,648,841	121,128		95,769,969
Pupil Activity Fund	2,386,358	---		2,386,358
Bond Redemption Fund	108,819,157	---		108,819,157
Building Fund	15,892,327	---		15,892,327
Capital Reserve Fund	30,288,125	55,000	C	30,343,125
Food Services Fund	29,121,765	---		29,121,765
Self-Insurance Internal Service Fund	13,887,219	---		13,887,219
Warehouse/Reproduction Internal Service Fund	2,224,955	---		2,224,955

	<u>Amended Budget</u>	<u>Adjustments</u>		<u>Second Amended Budget</u>
Department of Technology Services Service Bureau Internal Service Fund	194,056	---		194,056
Private Purpose (Trust) Fund	35,642,407	(1)	D	35,642,406
Governmental Permanent Fund	45,823	---		45,823
Student Activity Fund	<u>8,280,244</u>	<u>---</u>		<u>8,280,244</u>
 Total of all Fifteen Funds	 <u><u>\$1,208,922,175</u></u>	 <u><u>\$6,470,483</u></u>		 <u><u>\$1,215,392,658</u></u>

- A. Various adjustments as described on the first page.
- B. Additional grants or grant increases were approved and budgeted for since November 2008.
- C. Funding from sale of fuel truck.
- D. Consists of the beginning balances adjustments per the audited fiscal year ended June 30, 2008, financial statements.

Attached Documents

Attached are the following documents:

<u>Page</u>	<u>Description</u>
5-6	Description of the District's Fifteen Funds
7	Summary of the Adjustments by Revenue Source and Expenditure/Reserve Category to the General Fund Amended Budget
8-13	Comparison of Amended to Second Amended General Fund Balances by Program or Activity
14	Revenue Adjustments to the General Fund Amended Budget
15-16	Expenditure Adjustments to the General Fund Amended Budget
17-18	Adjustments to the Government Designated Purpose Grants Fund Amended Budget
19-22	Adjustments to the Special Revenue Fund Amended Budget
23	Adjustments to the Special Revenue ProComp Trust Fund Amended Budget
24	Adjustments to the Pupil Activity Fund Amended Budget
25	Adjustments to the Bond Redemption Fund Amended Budget
26	Adjustments to the Building Fund Amended Budget
27	Adjustments to the Capital Reserve Fund Amended Budget
28	Adjustments to the Food Services Fund Amended Budget
29	Adjustments to the Self-Insurance Internal Service Fund Amended Budget
30	Adjustments to the Warehouse/Reproduction Internal Service Fund Amended Budget
31	Adjustments to the Department of Technology Services Service Bureau Internal Service Fund Amended Budget
32	Adjustments to the Private Purpose (Trust) Fund Amended Budget
33	Adjustments to the Governmental Permanent Fund Amended Budget
34	Adjustments to the Student Activity Fund Amended Budget

Requested Board of Education Action

The Board of Education is requested to approve the following five Resolutions:

- Resolution Amending the Amended Budget for the Fiscal Year Beginning July 1, 2008, and Ending June 30, 2009 [*the purpose is to approve the specific adjustments to the revenues and expenditures of all the funds*]
- Resolution Authorizing the Use of the Beginning Fund Balance During the Fiscal Year Beginning July 1, 2008, and Ending June 30, 2009 [*in accordance with SB 03-149, the purpose is to authorize the expenditure of the beginning fund balance of specified funds as anticipated in the amended budget, to state the purpose for which the expenditure is made and to state the District's plan to ensure the use of beginning fund balance will not lead to an ongoing deficit*]

- Resolution Adopting the Second Amended Budget for the Fiscal Year Beginning July 1, 2008, and Ending June 30, 2009 [*the purpose is to adopt the amended budget as presented and amended in the above two resolutions*]
- Resolution for the Appropriation for Expenditures During the Fiscal Year Beginning July 1, 2008 and Ending June 30, 2009 [*the purpose is to appropriate the moneys available to be expended in each fund*]
- Resolution for the Identification and Filing of Second Amended Budget and Appropriation Resolution and Copies Thereof [*the purpose is to direct that the Amended Budget be labeled as such and signed by the Board President and to cause the Board Secretary to have this budget on file for public inspection*]

Areas of Uncertainty

For the General Fund, the following could be more or less than that anticipated in the Second Amended Budget:

- employee turnover savings,
- property and specific ownership tax collections,
- investment earnings,
- Federal grants indirect cost reimbursements, and
- utility and fuel costs,
- State Rescission

DESCRIPTION OF THE DISTRICT'S FIFTEEN FUNDS (General Fund includes 4 sub-funds)

General Operating Fund – sub-fund of the General Fund that is used for general operations

1998 Mill Levy Override Fund – sub-fund of the General Fund; November 1998 voter-approved mill levy override for student literacy, computers in schools and deferred building maintenance

2003 Mill Levy Override Fund - sub-fund of the General Fund; November 2003 voter-approved mill levy override for arts/music

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 + Emily Griffith Opportunity School (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 + General Operating Fund support

Bond Redemption - separate mill levy for general obligation bond (GOB) debt

Building - GOB proceeds + earnings for capital projects (ballot question)

Capital Reserve - 1996 certificates of participation (COP) lease payments, vehicle + large equipment acquisition, equipment + building maintenance.

Food Services - student breakfast + lunch programs funded by federal government + food sales

DESCRIPTION OF THE DISTRICT'S FIFTEEN FUNDS (General Fund includes 4 sub-funds)

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 + central copying services purchased by schools + departments

Department of Technology Services Service Bureau Internal Service - reimbursable enterprise activities

Private Purpose (Trust) - funds not for DPS; benefit individuals or other organizations (COBRA, retiree health and life trusts, DCTA & Paraprofessionals education trusts)

Government Permanent - endowed funds; restricted use of earnings

Student Activity - school sponsored activities (student clubs, etc.)

GENERAL FUND SECOND AMENDED BUDGET

SUMMARY OF ADJUSTMENTS TO FY 2008-2009 SECOND AMENDED BUDGET
As of January 15, 2009

FY 2008-2009							
AVAILABLE RESOURCES	Amended Budget (1)				Adjustments (@ 1/15/09)	Second Amended Budget (@ 1/15/09)	
	General Operating Fund	1998 Override Mill Levy Fund	2003 Override Mill Levy Fund	2005 Override Mill Levy Fund			Total Amended Budget
Beginning Balance	\$ 51,070,664	\$ 4,693,449	\$ 23,485,791	\$ -	\$ 79,249,904	\$ -	\$ 79,249,904
Local Support:							
Current Property Taxes							
School Finance Act	257,962,042				257,962,042	318,734	258,280,776
Mill Levy Override	11,965,434	16,806,803	19,773,942	26,307,267	74,853,446	734,005	75,587,451
Tax Abatement Recovery	4,543,214				4,543,214	30,691	4,573,905
Delinquent Taxes	772,468	29,745	30,000		832,213	-	832,213
Specific Ownership Taxes							
School Finance Act	20,118,769				20,118,769	(455,592)	19,663,177
Other Specific Ownership Taxes	9,498,633				9,498,633	(2,250,204)	7,248,429
Income from Temporary Investments	420,000	40,000	40,000		500,000	-	500,000
Tuition	198,889				198,889	-	198,889
Transfer in from Private Prurpose Trust Fund	3,637,480				3,637,480	-	3,637,480
Transfer in from Bond Redemption Fund	1,103,137				1,103,137	-	1,103,137
Charges for services	4,513,688				4,513,688	(32,148)	4,481,540
Other Receipts	1,688,945				1,688,945	1,519,269	3,208,214
State Support:							
State Equalization	223,451,966				223,451,966	6,419,601	229,871,567
Special Education	13,616,935				13,616,935	-	13,616,935
Pupil Transportation	4,053,097				4,053,097	-	4,053,097
Social Services Reimbursement	98,060				98,060	-	98,060
Vocational Education	736,597				736,597	-	736,597
Amendment 23 Funding-Charter School Capital Const	1,057,016				1,057,016	-	1,057,016
Federal Support:							
Federal ROTC	853,961				853,961	-	853,961
Other Support							
Indirect Cost Reimbursements from Other Funds	3,162,221				3,162,221	-	3,162,221
Total Current Year Revenues	563,452,552	16,876,548	19,843,942	26,307,267	626,480,309	6,284,356	632,764,665
Total Available Resources	\$ 614,523,216	\$ 21,569,997	\$ 43,329,733	\$ 26,307,267	\$ 705,730,213	\$ 6,284,356	\$ 712,014,569
EXPENDITURES AND RESERVES							
Full-Time Salaries	269,129,027	9,483,381	11,064,767		289,677,175	-	289,677,175
Daily-Hourly and Overtime Salaries	37,229,954	1,338,833	1,927,688		40,496,475	-	40,496,475
Compensation Increases	14,273,471				14,273,471	-	14,273,471
Purchased Services	84,705,934	1,619,750	6,750,616	66,428	93,142,728	1,551,025	94,693,753
Supplies-Materials	43,258,796	3,068,008	6,513,853		52,840,657	-	52,840,657
Capital Outlay	3,947,305	836,522	83,975		4,867,802	-	4,867,802
Other Expenses	5,669,702	9,883	(1,525,558)		4,154,027	-	4,154,027
Interfund Transfers	24,612,658		792,672	26,240,839	51,646,169	-	51,646,169
Lease Payments - Pension COPs	49,547,562				49,547,562	-	49,547,562
Employee Benefits	54,187,265	1,868,650	2,855,538		58,911,453	(993,478)	57,917,975
Contingency Reserve--earmarked	95,767				95,767	-	95,767
Contingency Reserve	16,556,160	3,344,970	14,866,182		34,767,312	468,670	35,235,982
State Rescission Reserve	0				0	4,564,136	4,564,136
Lease Payments Reserve - Pension COPs	9,299,690				9,299,690	694,003	9,993,693
TABOR Reserve	1,841,917				1,841,917	-	1,841,917
TABOR Reserve Letter of Credit Fees and Expenses	168,008				168,008	-	168,008
Total Expenditures and Reserves	\$ 614,523,216	\$ 21,569,997	\$ 43,329,733	\$ 26,307,267	\$ 705,730,213	\$ 6,284,356	\$ 712,014,569
Full-Time Personnel	5,583.27	168.09	211.05	0.00	5,962.41	0.00	5,962.41
Mill Levy	27.278	1.692	1.991	2.690	33.651	(0.214)	33.437

(1) November 20, 2008, Amended Budget plus budget transfers through December 5, 2008

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

PROGRAM OR ACTIVITY (1) November 20, 2008, Amended Budget plus budget transfers through December 5, 2008	Amended Budget FY 2008-2009		Adjustments		Second Amended Budget FY 2008-2009	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<u>SUPERINTENDENT</u>						
Office of the Superintendent	5.00	\$ 779,975	-	\$ -	5.00	\$ 779,975
Fund for Improving Student Achievement	-	481,930	-	-	-	481,930
Community Relations	5.00	572,063	-	-	5.00	572,063
<u>GENERAL COUNSEL</u>						
Legal Services	5.45	708,794	-	-	5.45	708,794
<u>COMMUNICATIONS/MEDIA RELATIONS OFFICER</u>						
Communications Office	7.19	477,009	-	-	7.19	477,009
<u>CHIEF ACADEMIC OFFICER</u>						
Office of the Chief Academic Officer	5.50	664,164	-	-	5.50	664,164
Textbook Acquisition	-	205,742	-	-	-	205,742
DEEP Program	-	20,379	-	-	-	20,379
Instructional Support Teams	12.00	2,276,396	-	-	12.00	2,276,396
General Fund Funded ECE/Kinder Programs	2.45	1,778,213	-	-	2.45	1,778,213
Transfer to Special Revenue Fund -ECE/Kinder Programs	-	2,417,034	-	-	-	2,417,034
Athletics Office	5.50	647,269	-	-	5.50	647,269
Transfer to Pupil Activity Fund (high school athletic program support)	-	1,882,625	-	-	-	1,882,625
Transfer to Special Revenue Fund (middle school athletic program support)	-	350,000	-	-	-	350,000
Instructional Support - other school support	0.70	1,419,617	-	-	0.70	1,419,617
Principal Pay for Performance	-	300,000	-	-	-	300,000
Instructional Equipment Repairs	-	38,807	-	-	-	38,807
Allied Services	-	15,370	-	-	-	15,370
City Wide Marching Band	-	87,704	-	-	-	87,704
City Wide Music Groups	-	111,028	-	-	-	111,028
Assessment & Research	13.60	1,369,286	-	-	13.60	1,369,286
Humanities Curriculum	3.15	1,404,229	-	-	3.15	1,404,229
Math/Science Curriculum	6.00	599,307	-	-	6.00	599,307
Interdisciplinary Curriculum	1.50	770,054	-	-	1.50	770,054
Leadership Development	1.00	172,690	-	-	1.00	172,690
Alternative Education/Constituency Services	2.00	211,268	-	-	2.00	211,268
At-Risk Services	-	27,472	-	-	-	27,472
Balarat Outdoor Education Center	7.50	599,586	-	-	7.50	599,586
Career & Technology Education - High Schools	3.25	656,309	-	-	3.25	656,309
English Language Acq Services - central support and districtwide staff development	15.00	1,167,455	-	-	15.00	1,167,455
Gifted & Talented - central support and itinerant teachers	16.50	1,271,830	-	-	16.50	1,271,830
Innovation Programs	-	83,108	-	-	-	83,108
Grants Resource Center	1.00	67,587	-	-	1.00	67,587
Community Partnerships/Extended Learning	2.00	323,714	-	-	2.00	323,714
Character Education	3.50	315,275	-	-	3.50	315,275
Principal Staff Development	-	112,400	-	-	-	112,400
Military Science Education - central support and high school programs	30.00	2,457,767	-	-	30.00	2,457,767
Transfer to Emily Griffith Opportunity School for Second Chance Program	-	2,557,302	-	-	-	2,557,302
Alternative Transition High School (Emerson Street)	12.00	879,035	-	-	12.00	879,035
Graduation Equivalency Diploma Program	-	95,342	-	-	-	95,342
DPS On-Line High School	5.00	420,463	-	-	5.00	420,463
DPS Night School	-	238,310	-	-	-	238,310
Career Education Center	51.80	4,145,846	-	-	51.80	4,145,846
Gilliam Center for Juvenile Justice	9.00	772,334	-	-	9.00	772,334
Contemporary Learning Academy (CLA)	37.10	2,634,282	-	-	37.10	2,634,282
Florence Crittenton	9.00	1,021,426	-	153,231	9.00	1,174,657

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

PROGRAM OR ACTIVITY	Amended Budget FY 2008-2009		Adjustments		Second Amended Budget FY 2008-2009	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
(1) November 20, 2008, Amended Budget plus budget transfers through December 5, 2008						
Denver Kids, Inc.	4.75	347,346	-	-	4.75	347,346
Special Education Systemwide Costs - out-of-district placed student tuition and other contracts	-	3,648,742	-	-	-	3,648,742
Special Education Systemwide Costs	9.40	1,274,635	-	-	9.40	1,274,635
Student Services Charter Schools	33.75	2,370,048	-	-	33.75	2,370,048
Multiply Handicapped-Early Childhood Education	10.50	1,624,995	-	-	10.50	1,624,995
Severely Mentally Retarded & Severely Handicapped	174.00	16,869,559	-	-	174.00	16,869,559
Identified Perception Communicative Disorder	11.35	1,146,783	-	-	11.35	1,146,783
Speech & Language	86.10	5,629,743	-	-	86.10	5,629,743
Alternative Placement Services	1.50	290,423	-	-	1.50	290,423
Prep Academy	11.00	864,155	-	-	11.00	864,155
Social Work Services	47.30	3,309,319	-	-	47.30	3,309,319
Psychological Services	44.90	3,346,978	-	-	44.90	3,346,978
School Nurse Services	65.30	4,240,492	-	-	65.30	4,240,492
Pupil Records	6.50	297,701	-	-	6.50	297,701
Prevention and Intervention	2.20	331,771	-	-	2.20	331,771
CHIEF OPERATING OFFICER						
Office of the Chief Operating Officer	2.00	286,223	-	-	2.00	286,223
Charter Schools:						
Pioneer	-	1,686,760	-	336,297	-	2,023,057
PS-1	-	1,964,588	-	(32,110)	-	1,932,478
Wyatt-Edison	-	4,388,037	-	357,419	-	4,745,456
Odyssey	-	1,622,894	-	(56,282)	-	1,566,612
Ridgeview Academy	-	2,986,280	-	150,106	-	3,136,386
Denver Arts & Technology Academy	-	3,121,254	-	(1,024,932)	-	2,096,322
Denver Venture Charter School	-	810,389	-	(245,937)	-	564,452
Challenges, Choices & Images/Amandla Contract School	-	4,436,975	-	(1,303,548)	-	3,133,427
Community Challenge	-	1,357,726	-	121,659	-	1,479,385
KIPP - Sunshine Peak Academy	-	2,624,328	-	92,916	-	2,717,244
Colorado High School	-	1,206,075	-	16,803	-	1,222,878
DSST Middle School	-	957,732	-	68,545	-	1,026,277
Skyland Community High School	-	1,024,839	-	(254,329)	-	770,510
Life Skills Center of Denver	-	1,410,923	-	792,632	-	2,203,555
Northeast Academy	-	2,616,816	-	643,513	-	3,260,329
Denver Science & Technology	-	3,352,352	-	(102,918)	-	3,249,434
Omar D. Blair	-	5,564,176	-	36,707	-	5,600,883
Highline Academy	-	3,295,671	-	(37,029)	-	3,258,642
Southwest Early College	-	2,958,077	-	(217,913)	-	2,740,164
Academy of Urban Learning	-	629,437	-	15,815	-	645,252
West Denver Prep	-	2,199,007	-	147,761	-	2,346,768
Rocky Mountain School of Expeditionary Learning	-	2,202,247	-	24,549	-	2,226,796
Connections Academy	-	1,983,003	-	1,857,747	-	3,840,750
Escuela Tlatelolco Centro De Estudios	-	519,110	-	10,323	-	529,433
Disbursing Office	3.00	276,828	-	-	3.00	276,828
Planning Department	7.00	695,619	-	-	7.00	695,619
New Schools Office (formerly School of Choice Office)	12.65	1,512,211	-	-	12.65	1,512,211
Strategy Office	2.00	230,394	-	-	2.00	230,394
District-wide Projects (Pioneer support)	-	16,097	-	-	-	16,097
Teacher Extra Pay for Extra Curricular Activities	-	163,675	-	-	-	163,675
New Student Growth	-	60,000	-	-	-	60,000
Teacher Class Size Relief Fund	-	1,157	-	-	-	1,157

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

PROGRAM OR ACTIVITY	Amended Budget FY 2008-2009		Adjustments		Second Amended Budget FY 2008-2009	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
(1) November 20, 2008, Amended Budget plus budget transfers through December 5, 2008						
Salary Turnover/Hire Lag - districtwide	-	(7,582,649)	-	-	-	(7,582,649)
Financial Services/Budget Office	16.05	1,457,847	-	-	16.05	1,457,847
Technology Improvements	-	1,487,069	-	-	-	1,487,069
School Consolidation Costs	-	3,410,576	-	-	-	3,410,576
County Treasurer Property Tax Collection Fees	-	686,347	-	-	-	686,347
1997/2005A/2008 Pension Certificates of Participation (PCOPs)- Lease Payments	-	49,176,728	-	-	-	49,176,728
Reserve for 2008 Pension Certificates of Participation (PCOPs) - Lease Payments	-	9,299,690	-	694,003	-	9,993,693
2005A/2005B/2008 PCOPs annual expenses	-	14,956	-	-	-	14,956
TABOR Reserve over that funded with Letter of Credit	-	1,841,917	-	-	-	1,841,917
TABOR Reserve Letter of Credit Fees and Expenses	-	151,921	-	-	-	151,921
Contingency Reserve - 3% per Board Policy	-	16,614,685	-	179,867	-	16,794,552
Contingency Reserve Earmarked-Arts Programs	-	95,767	-	-	-	95,767
State Rescission Reserve	-	-	-	4,564,136	-	4,564,136
General Accounting Office	10.00	653,696	-	-	10.00	653,696
Reserve for Potential CDE Audit Results	-	400,000	-	-	-	400,000
Self-Insurance Fund Support - Property/Liability/Worker's Comp	-	7,469,973	-	-	-	7,469,973
Accounts Payable Office	7.00	426,774	-	-	7.00	426,774
Districtwide Special Projects	-	99,833	-	-	-	99,833
Personnel Services Office	39.30	4,218,159	-	-	39.30	4,218,159
Transfer to Special Revenue Fund - New Teacher Project	-	189,755	-	-	-	189,755
Pro Comp System Development/Training	2.00	294,146	-	-	2.00	294,146
Districtwide Paid Leaves	49.94	3,137,780	-	-	49.94	3,137,780
Districtwide teacher substitutes	3.00	3,993,511	-	-	3.00	3,993,511
Unassigned Teachers	12.25	788,167	-	-	12.25	788,167
Employee Benefits Office	8.00	705,752	-	-	8.00	705,752
Employee Benefit -Fixed Charges - unallocated retirement benefits and unemployment compensation (including impact of reduction in pension contribution rate on General Operating Fund)	-	(17,398,814)	-	(993,478)	-	(18,392,292)
Payroll Office	14.00	895,411	-	-	14.00	895,411
Facility Services	8.00	657,338	-	-	8.00	657,338
Facility Maintenance	43.00	2,721,193	-	-	43.00	2,721,193
Facility Operations - districtwide support	20.00	1,069,199	-	-	20.00	1,069,199
Facility Operations - school support	375.60	19,114,295	-	-	375.60	19,114,295
Facility Operations - districtwide utilities	-	18,706,816	-	-	-	18,706,816
Facility Construction Services	4.00	372,189	-	-	4.00	372,189
Transfer to Capital Reserve Fund	-	16,617,242	-	-	-	16,617,242
Pupil Transportation	185.00	17,957,281	-	-	185.00	17,957,281
Pupil Transportation - fuel	-	2,000,000	-	-	-	2,000,000
Safety & Security - districtwide staffing and central support	43.00	3,808,833	-	-	43.00	3,808,833
Fixed Assets	-	11,845	-	-	-	11,845
Purchasing	7.46	534,985	-	-	7.46	534,985
Warehouse (central receiving/delivery and mail delivery)	2.68	201,603	-	-	2.68	201,603
Dept of Technology Services-CIO/CTO	3.00	727,446	-	-	3.00	727,446
Dept of Technology Services - E-Rate telecom expense reimbursements	-	(2,000,000)	-	-	-	(2,000,000)
Dept of Technology Services	-	705,125	-	-	-	705,125
Dept of Tech Services - Transfer to Special Revenue Fund -Federal E-Rate Match	-	600,000	-	-	-	600,000
Dept of Technology Services - Educational Technology	1.00	146,128	-	-	1.00	146,128

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

PROGRAM OR ACTIVITY	Amended Budget FY 2008-2009		Adjustments		Second Amended Budget FY 2008-2009	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
(1) November 20, 2008, Amended Budget plus budget transfers through December 5, 2008						
Information Systems Technology	30.00	3,152,672	-	-	30.00	3,152,672
Dept of Technology Services - districtwide telephone/fax services	-	2,602,470	-	-	-	2,602,470
Technology Applications	18.00	2,197,112	-	-	18.00	2,197,112
Customer Relations Management	25.00	2,191,580	-	-	25.00	2,191,580
Production Management	17.00	1,895,776	-	-	17.00	1,895,776
BOARD OF EDUCATION						
Office of the Board of Education	1.00	197,346	-	-	1.00	197,346
Biennial November Election Fees	-	190,584	-	-	-	190,584
Internal Audit	4.00	427,381	-	-	4.00	427,381
COLORADO PRESCHOOL & KINDERGARTEN PROGRAM (CPKP)						
Early Education - central support, contracted service providers	10.50	6,302,148	-	-	10.50	6,302,148
Charter Schools	-	100,736	-	-	-	100,736
Elementary Schools	90.00	8,392,137	-	-	90.00	8,392,137
K-8 Schools	21.00	1,960,201	-	-	21.00	1,960,201
TRADITIONAL SCHOOLS - allocation of carryforward balances, fall adjustments, and additional class-size determined in the fall						
Elementary Schools	1,592.31	113,206,696	-	-	1,592.31	113,206,696
Allocated Class Size Relief Teacher funding	17.00	1,056,992	-	-	17.00	1,056,992
Grades K-8 Schools	563.91	39,085,502	-	-	563.91	39,085,502
Allocated Class Size Relief Teacher funding	9.50	590,672	-	-	9.50	590,672
Middle Schools	503.66	36,141,235	-	-	503.66	36,141,235
Allocated Class Size Relief Teacher funding	7.00	435,232	-	-	7.00	435,232
Grades 6-12 Schools	206.60	13,884,085	-	-	206.60	13,884,085
Allocated Class Size Relief Teacher funding	4.00	248,704	-	-	4.00	248,704
High Schools	785.62	55,588,995	-	-	785.62	55,588,995
Allocated Class Size Relief Teacher funding	9.00	559,584	-	-	9.00	559,584
COMPENSATION						
Compensation increases for active employees	-	14,273,471	-	-	-	14,273,471
TOTAL GENERAL OPERATING BUDGET	5,583.27	\$ 614,523,216	-	\$ 5,995,553	5,583.27	\$ 620,518,769
1998 MILL LEVY OVERRIDE						
Savings due to Reduction in Employer Pension Contribution Rate	-	(450,100)	-	-	-	(450,100)
County Treasurer Property Tax Collection Fees	-	42,112	-	-	-	42,112
Contingency Reserve	-	3,344,970	-	81,845	-	3,426,815
Student Literacy						
Facilitators for Traditional Schools	60.81	4,687,596	-	-	60.81	4,687,596
Facilitators for Alternative Schools	1.00	73,531	-	-	1.00	73,531
Assessment Program - Benchmark Testing	4.00	350,000	-	-	4.00	350,000
Summer 2008 Credit Recovery	-	450,000	-	-	-	450,000
Indian Education	3.20	229,219	-	-	3.20	229,219
DPS Success	-	25,444	-	-	-	25,444
K-3 Reading Assistance (Charter Schools)	-	493,495	-	-	-	493,495
9th Grade Academies	-	350,200	-	-	-	350,200
Other Student Literacy Programs	-	73,118	-	-	-	73,118
Library Acquisition						
Library Automation	-	177,235	-	-	-	177,235
Library Materials - Traditional and Alternative Schools (Including Boost)	-	991,839	-	-	-	991,839
Library Materials - Charter School	-	30,978	-	-	-	30,978
Educational Resource Services	17.00	1,055,667	-	-	17.00	1,055,667
Textbook Acquisition Services	1.54	86,323	-	-	1.54	86,323

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

PROGRAM OR ACTIVITY	Amended Budget FY 2008-2009		Adjustments		Second Amended Budget FY 2008-2009	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
(1) November 20, 2008, Amended Budget plus budget transfers through December 5, 2008						
Textbook Acquisition:						
Textbooks for Alternative Schools	-	69,398	-	-	-	69,398
Textbooks for Emily Griffith	-	29,094	-	-	-	29,094
Textbook Boost - Districtwide	-	466,642	-	-	-	466,642
Textbooks for Charter Schools	-	422,506	-	-	-	422,506
School Tutorial						
School Tutorial - Traditional Schools	-	107,584	-	-	-	107,584
School Tutorial - Alternative School	-	16,440	-	-	-	16,440
School Tutorial - Emily Griffith	-	6,892	-	-	-	6,892
School Tutorial - CAO	-	3,969	-	-	-	3,969
School Tutorial - Central	-	12,481	-	-	-	12,481
School Tutorial - Charter Schools	-	60,927	-	-	-	60,927
Computer Technology						
Elementary Schools	2.52	628,077	-	-	2.52	628,077
K-8 Schools	1.18	202,972	-	-	1.18	202,972
Middle Schools	1.24	171,094	-	-	1.24	171,094
6-12 Schools	0.67	71,830	-	-	0.67	71,830
High Schools	2.43	283,844	-	-	2.43	283,844
Alternative Schools	-	24,926	-	-	-	24,926
Emily Griffith	-	10,450	-	-	-	10,450
Charter Schools	-	151,756	-	-	-	151,756
Technology Boost - Districtwide	-	178,199	-	-	-	178,199
Student Information System Data Integrity/Development	-	-	-	-	-	-
Technology Staff to Support E-Rate Implementation	-	-	-	-	-	-
Computer Software Licenses	-	587,237	-	-	-	587,237
Educational Technology	4.00	453,737	-	-	4.00	453,737
DOTS-Info Systems Technology	4.00	346,140	-	-	4.00	346,140
DOTS-Technology Application	5.00	428,327	-	-	5.00	428,327
DOTS-Customer Relations Management	1.00	75,524	-	-	1.00	75,524
DOTS-Product Management	2.00	235,177	-	-	2.00	235,177
UNC Paraprofessional Program	-	250,000	-	-	-	250,000
Distance Learning	9.00	712,223	-	-	9.00	712,223
Central Receiving (support for library/textbook and technology acquisition)	3.50	197,141	-	-	3.50	197,141
Costume Department	-	40,972	-	-	-	40,972
Salary Turnover / Hire Lag	-	(250,000)	-	-	-	(250,000)
Deferred Building Maintenance	44.00	3,562,811	-	-	44.00	3,562,811
TOTAL 1998 MILL LEVY OVERRIDE	168.09	\$ 21,569,997	-	\$ 81,845	168.09	\$ 21,651,842
2003 MILL LEVY OVERRIDE						
County Treasurer Property Tax Collection Fees	-	49,523	-	-	-	49,523
Contingency Reserve	-	14,908,382	-	85,830	-	14,994,212
New Schools Office (formerly School of Choice Office)	4.00	509,548	-	-	4.00	509,548
Salary Turnover / Hire Lag	-	-	-	-	-	-
Arts & Music						
Elementary Schools	73.00	4,809,303	-	-	73.00	4,809,303
K-8 Schools	26.50	1,736,004	-	-	26.50	1,736,004
Charter Schools	-	750,544	-	-	-	750,544
Instructional Support Teams	3.00	246,281	-	-	3.00	246,281
Interdisciplinary Curriculum - Arts	1.75	504,005	-	-	1.75	504,005
Expanding ECE and Kindergarten						

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

PROGRAM OR ACTIVITY	Amended Budget FY 2008-2009		Adjustments		Second Amended Budget FY 2008-2009	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
(1) November 20, 2008, Amended Budget plus budget transfers through December 5, 2008						
Elementary Schools	55.50	4,622,645	-	-	55.50	4,622,645
K-8 Schools	14.50	1,201,612	-	-	14.50	1,201,612
Charter Schools	-	199,232	-	-	-	199,232
Transfer to Tuition Based Kindergarten in Special Revenue Fund	-	534,093	-	-	-	534,093
Transfer to Montessori Programs in Special Revenue Fund	-	111,217	-	-	-	111,217
Transfer to Advanced Kindergarten in Special Revenue Fund	-	147,362	-	-	-	147,362
Offset to (by) General Fund for ECE/K	-	1,648,048	-	-	-	1,648,048
Early Childhood Education	2.00	306,102	-	-	2.00	306,102
Early Childhood Education - Unallocated	-	735,919	-	-	-	735,919
School Innovation Grants						
Elementary Schools	1.00	176,244	-	-	1.00	176,244
K-8 Schools	0.50	281,383	-	-	0.50	281,383
Middle Schools	-	167,365	-	-	-	167,365
6-12 Schools	-	65,450	-	-	-	65,450
High Schools	-	165,357	-	-	-	165,357
Unallocated SIGs for Future Years	-	(42,200)	-	-	-	(42,200)
Revitalizing Neighborhood Schools						
Professional Development	-	1,439,449	-	-	-	1,439,449
Textbooks						
Elementary Schools	-	270,010	-	-	-	270,010
K-8 Schools	-	88,340	-	-	-	88,340
Middle Schools	-	77,770	-	-	-	77,770
6-12 Schools	-	32,650	-	-	-	32,650
High Schools	-	129,020	-	-	-	129,020
Alternative Schools	-	11,330	-	-	-	11,330
Emily Griffith	-	4,750	-	-	-	4,750
Unallocated Textbooks	-	2,783,290	-	-	-	2,783,290
Improving Graduation Rates						
Instructional Support Teams	1.00	72,080	-	-	1.00	72,080
College Summit	5.00	550,000	-	-	5.00	550,000
AVID	2.00	450,000	-	-	2.00	450,000
EXCELeator	-	289,460	-	-	-	289,460
Credit Recovery	-	450,000	-	-	-	450,000
Assessment Program - Benchmark Testing	3.00	850,000	-	-	3.00	850,000
Repairs & Maintenance						
Safety and Security	2.00	183,006	-	-	2.00	183,006
Information Systems Technology	3.00	800,820	-	-	3.00	800,820
Customer Relations Management	1.00	79,306	-	-	1.00	79,306
Production Management	2.00	219,874	-	-	2.00	219,874
Maintenance	10.00	700,000	-	-	10.00	700,000
Central Receiving (support for textbook acquisition)	0.30	15,159	-	-	0.30	15,159
TOTAL 2003 MILL LEVY OVERRIDE	211.05	\$ 43,329,733	-	\$ 85,830	211.05	\$ 43,415,563
2005 MILL LEVY OVERRIDE						
County Treasurer Fees	-	\$ 66,428	-	\$ -	-	\$ 66,428
Contingency Reserve	-	-	-	-	-	-
Transfer to ProComp Trust Special Revenue Fund	-	26,240,835	-	121,128	-	26,361,967
TOTAL 2005 MILL LEVY OVERRIDE	-	\$ 26,307,267	-	\$ 121,128	-	\$ 26,428,395
TOTAL GENERAL FUND	5,962.41	\$ 705,730,213	-	\$ 6,284,356	5,962.41	\$ 712,014,569

REVENUE ADJUSTMENTS TO THE GENERAL FUND SECOND AMENDED BUDGET

Amended Budget	Excluding the 1998, 2003 and 2005 Mill Levy Override Programs	\$614,523,216
Adjustments:		
Property Taxes	Assessed valuation (AV) per 12/3/08 County Assessor Certification denoted a .44% decrease from the projected AV received on 8/25/08 used in the November Amended Budget. The collection rate increased .46% from the projection used in the November Amended Budget. Based on the workings of the School Finance Act, the SFA mill levy remains at 25.541 mills. Due to the AV and collection rate changes, the property tax revenues from this mill levy are estimated to be \$318,734 more.	318,734
	The levy for recouping pre-September 2008 tax abatements increased from the projected .448 mills to .450 mills due to the increase in the tax abatement certified by the County Assessor and the decrease in the certified AV.	30,691
	The levy for the 1988 mill levy override increased due to the lower than anticipated increase in the certified AV discussed above.	445,202
Specific Ownership Taxes	Reduction in specific ownership taxes based on 2007-2008 and year to date 2008-2009 experience.	(2,250,204)
	Audited Specific Ownership Taxes for prior year decreased 2.26% and the percent of General Fund Mill Levy for School Finance Act remained at 66.50%.	(455,592)
Charges for Services	Reduction in charges to charter schools based on calculation of October 2008 charter school enrollment	(32,148)
Other Receipts	City and County of Denver one time land sales revenue which needed to be shared with other taxing authorities which included Denver Public Schools.	718,466
	Charter Pension Certificates of Participation (PCOPs) increase rate to 13.72%	800,803
State Revenues-State Equalization	Due to the decrease in property tax share of School Finance Act funding for 2008-2009 (described above), the state's share of School Finance Act funding for 2008-2009 is increased by \$6,419,601	6,419,601
Subtotal Adjustments		\$ 5,995,553
Amended Budget		
The 1998 Mill Levy Override Program		\$21,569,997
Adjustments:		
Property Taxes	Based on the 12/3/08 certified assessed valuation, the mill levy is 1.669 mills compared to the 1.663 mills estimated in the November Amended Budget.	81,845
Subtotal Adjustments		\$ 81,845
Amended Budget		
The 2003 Mill Levy Override Program		\$43,329,733
Adjustments:		
Property Taxes	Based on the 12/3/08 certified assessed valuation, the mill levy is 1.963 mills compared to the 1.957 mills estimated in the November Amended Budget.	85,830
Subtotal Adjustments		\$ 85,830
Amended Budget		
The 2005 Mill Levy Override Program		\$26,307,267
Adjustments:		
Property Taxes	Based on the 12/3/08 certified assessed valuation, the mill levy is 2.653 mills compared to the 2.644 mills estimated in the November Amended Budget.	121,128
Subtotal Adjustments		\$ 121,128
Total Adjustments		\$ 6,284,356
Second Amended Budget		\$712,014,569

EXPENDITURE ADJUSTMENTS TO THE GENERAL FUND SECOND AMENDED BUDGET

FTEs

Amended Budget	General Operating Portion of General Fund	5,583.27	\$614,523,216
Adjustments:			

OTHER SCHOOL/DEPARTMENT ADJUSTMENTS

Charter and Contract Schools	Adjust funding based on October 1, 2008 enrollment, in accordance with the Charter and Contract School Agreements, for the following schools:		
	Pioneer Charter		336,297
	PS-1		(32,110)
	Odyssey		(56,282)
	Wyatt-Edison		357,419
	Community Challenge		121,659
	Challenges, Choices and Images		(1,303,548)
	Denver Arts & Tech		(1,024,932)
	Ridge View Academy		150,106
	Colorado High School		16,803
	Kipp Sunshine Peak		92,916
	Northeast Academy		643,513
	Skyland Community HS		(254,329)
	Life Skills Center		792,632
	Denver Science & Tech		(102,918)
	Omar D. Blair		36,707
	Highline Academy		(37,029)
	Southwest Early College		(217,913)
	Academy of Urban Learning		15,815
	West Denver Prep		147,761
Denver Venture Charter School		(245,937)	
DSST Middle School		68,545	
Escuela Tlatelolco Centro De Estudios		10,323	
Rocky Mountain School of Expeditionary Learning		24,549	
Connections Academy		1,857,747	
Florence Crittenton		153,231	
Employee Benefits Fixed Charges	To reflect the increase of Pension Certificates of Participation to 13.72% and its impact on the reimbursement from Other Funds		(993,478)
2008 Pension Certificates of Participation (PCOPs)	Set aside funds as a contingency reserve to cover interest expense related to the 2008 Pension Certificates of Participation.		694,003
State Rescission Reserve	Set aside funds as a contingency reserve due to the possibility of a state rescission in current fiscal year		4,564,136
Contingency Reserve	Change to contingency reserve in order to maintain the Board approved reserve of 3% of annual revenues.		179,867
SUBTOTAL OF OTHER ADJUSTMENTS		0.00	5,995,553
Subtotal Adjustments	Excluding the 1998, 2003 and 2005 Override Mill Levy Programs	0.00	5,995,553

EXPENDITURE ADJUSTMENTS TO THE GENERAL FUND SECOND AMENDED BUDGET

FTEs

Amended Budget	The 1998 Override Mill Levy Program	168.09	21,569,997
Contingency Reserve	Due to increase in estimated property tax collections.		81,845
Subtotal Adjustments	The 1998 Override Mill Levy Program	0.00	81,845
Amended Budget	The 2003 Override Mill Levy Program	211.05	43,329,733
Contingency Reserve	Due to increase in estimated property tax collections.		85,830
Subtotal Adjustments	The 2003 Override Mill Levy Program	0.00	85,830
Amended Budget	The 2005 Override Mill Levy Program	0.00	26,307,267
Interfund Transfer	Increase in ProComp Mill Levy interfund transfer attributable to increase in estimated property tax collections.		121,128
Subtotal Adjustments	The 2005 Override Mill Levy Program	0.00	121,128
Total Adjustments		0.00	6,284,356
Second Amended Budget		5,962.41	\$712,014,569

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>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>\$</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ 664,060		\$ -		\$ 664,060	
Special Revenue Fund Transfer - EGOS Second Chance	275,000		-		275,000	
Local Sources	5,218,439		-		5,218,439	
State Sources	10,792,175		-		10,792,175	
Federal Sources	82,782,915		-		82,782,915	
	\$99,732,589		\$0		\$99,732,589	
Expenditures/Reserves						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
LOCAL GRANTS						
Crossing Guards	\$ 78,400	-	\$ -	-	\$ 78,400	-
DPS Social Worker Partnership (TANF)	900,000	10.40	-	-	900,000	10.40
Morey Community Center	60,326	0.10	-	-	60,326	0.10
Summer In The Parks Program	39,260	-	-	-	39,260	-
STATE GRANTS						
Colorado Need Based Grant - EGOS	175,318	-	-	-	175,318	-
Colorado Work Study	36,938	-	-	-	36,938	-
Expelled At Risk	541,346	6.81	-	-	541,346	6.81
K12 Tobacco Free & Healthy Schools	6,718	-	-	-	6,718	-
Read To Achieve Round Three	120,659	1.50	-	-	120,659	1.50
Reading in the Social Studies Project	63,589	-	-	-	63,589	-
School Counselor Corporation	578,448	7.00	-	-	578,448	7.00
State - Gifted and Talented	618,396	1.00	-	-	618,396	1.00
State ELPA (English Language Proficiency Act)	1,709,880	7.60	-	-	1,709,880	7.60
State Vocational ED - EGOS	11,966,133	72.55	-	-	11,966,133	72.55
State Vocational ED - EGOS - Transfer to Special Revenue Fund	290,000	-	-	-	290,000	-
TGYS Techknow	65,744	0.20	-	-	65,744	0.20
TGYS Tobacco Initiative(TTI)	84,197	0.30	-	-	84,197	0.30
FEDERAL GRANTS						
(Fund for the Improvement of Education) Teaching American History	892,921	2.82	-	-	892,921	2.82
21st Century Community Learning	591,532	1.54	-	-	591,532	1.54
AEFL Expansion Grant	279,737	1.00	-	-	279,737	1.00
Building Early Literacy in the Libraries (BELL) - Improving	314,947	-	-	-	314,947	-
Carl Perkins	1,512,123	5.75	-	-	1,512,123	5.75
Drug and Violence Prevention Coordinators for Middle Schools	52,424	0.16	-	-	52,424	0.16
Early Reading First	1,150,379	9.40	-	-	1,150,379	9.40
Education and Human Resources	34,628	0.10	-	-	34,628	0.10

GOVERNMENT DESIGNATED PURPOSE GRANTS FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Elementary & Secondary Counseling	338,200	3.00	-	-	338,200	3.00
Head Start	1,290,403	14.70	-	-	1,290,403	14.70
Indian Education - Title IX	184,473	2.30	-	-	184,473	2.30
Learn & Serve	26,000	-	-	-	26,000	-
Medicaid	1,305,663	10.85	-	-	1,305,663	10.85
Pell Grant	381,587	-	-	-	381,587	-
Perkins Non-Traditional	20,000	-	-	-	20,000	-
PL 99-457 Preschool	397,773	3.80	-	-	397,773	3.80
Prevent Teach Reinforce	4,741	-	-	-	4,741	-
Reading Recovery	1,517,001	19.50	-	-	1,517,001	19.50
Safe & Drug Free / Denver Juvenile	598,000	4.45	-	-	598,000	4.45
School to Work Alliance Program	603,172	5.00	-	-	603,172	5.00
School Violence Prevention Program	40,000	0.18	-	-	40,000	0.18
Secondary Teacher Enhancement	928,548	9.00	-	-	928,548	9.00
TANF	423,881	3.00	-	-	423,881	3.00
Teacher Incentive Fund	5,711,057	9.50	-	-	5,711,057	9.50
Title I	29,068,139	215.78	-	-	29,068,139	215.78
Title I - Central Programs	666,139	7.20	-	-	666,139	7.20
Title I - School Improvement Grant	748,722	-	-	-	748,722	-
Title I Part D	834,869	1.00	-	-	834,869	1.00
Title I Reallocated Funds Family Literacy Grant	75,000	-	-	-	75,000	-
Title II Teacher Quality	6,729,307	47.55	-	-	6,729,307	47.55
Title II, D Technology	423,705	1.00	-	-	423,705	1.00
Title III English Language Acquisition	2,070,896	4.20	-	-	2,070,896	4.20
Title VI - IDEA B - Main / Special Education	14,366,135	115.45	-	-	14,366,135	115.45
Title X, Education for Homeless Children and Youth	31,500	-	-	-	31,500	-
Urban Principal Leadership Program	747,902	5.00	-	-	747,902	5.00
WIA Youth Services	35,733	1.00	-	-	35,733	1.00
Undesignated	8,000,000	-	-	-	8,000,000	-
Total Budget	\$ 99,732,589	611.69	\$ -	-	\$ 99,732,589	611.69

SPECIAL REVENUE 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.

	Amended Budget		Adjustments		Second Amended Budget	
	2008-2009	FTEs	\$\$	FTEs	2008-2009	FTEs
Revenues						
Beginning Balance	\$ 16,428,028		\$ -		\$ 16,428,028	
General Fund Transfer-New Teacher Project	189,755		-		189,755	
Government Grants Fund Transfer-EGOS Second Chance	290,000		-		290,000	
General Fund Transfer-EGOS Second Chance	2,556,002		-		2,556,002	
General Fund Transfer-Federal E-Rate Match	600,000		-		600,000	
General Fund Transfer - Tuition Based ECE	2,417,034		-		2,417,034	
2003 Mill Levy Fund Transfer - Tuition Based Kindergarten	534,093		-		534,093	
2003 Mill Levy Fund Transfer - Advanced Kindergarten	147,362		-		147,362	
General Fund Transfer - Middle School Athletic program	350,000		-		350,000	
Transfer from 2003 Mill Levy Fund to Montessori Program	111,217		-		111,217	
Other Local Sources	37,404,605		10,000		37,414,605	
	\$61,028,096		\$10,000		\$61,038,096	
Expenditures/Reserves						
	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs
2007 FEDERAL CHALLENGE AWARD	\$ -	-	\$ 1,500	-	\$ 1,500	-
21ST CENTURY TOOLKIT GRANT	167,970	-	-	-	167,970	-
A DRAMATIC APPROACH TO READING	-	-	686	-	686	-
A TO Z GRANT FY08	-	-	35,005	-	35,005	-
A TO Z GRANT FY09	-	-	65,810	-	65,810	-
ADAPTIVE FUNCTIONAL AUTISM PGM	-	-	174	-	174	-
ADVANCED TUITION BASED KINDER	475,682	5.00	-	-	475,682	5.00
ARTICULATED AVID PROGRAM	-	-	2,245	-	2,245	-
ASPIRING PRINCIPALS	25,000	-	-	-	25,000	-
BACK TO SCHOOL GRANT	-	-	2,500	-	2,500	-
BALARAT OUTDOOR EDUCATION CTR	40,000	-	-	-	40,000	-
BEACONS PROJECT	89,739	0.40	6,198	-	95,937	0.40
BEAIRD FOUNDATION GRANT	600	-	-	-	600	-
BETTER HEARING FOR ALL	-	-	335	-	335	-
BOOKS FOR LIBRARIES	-	-	92	-	92	-
BRIDGING THE GAP	-	-	5,745	-	5,745	-
BROMWELL COMMUNITY FUND	135,718	1.00	-	-	135,718	1.00
BRUCE RANDOLPH AUTONOMY SUPPORT	87,918	0.50	87,918	-	175,836	0.50
BRUCE RANDOLPH TRAVEL PROG	-	-	7,500	-	7,500	-
BUS PASSES-MORGRIDGE FAM FOUND	-	-	1,250	-	1,250	-
CAL FRAZIER SUPER FELLOWS	6,000	-	-	-	6,000	-
CASL STUDY	-	-	42	-	42	-
CCTM PROFESS DEV AWARD	-	-	1,157	-	1,157	-
CEC-AUTOBODY REPAIR & PAINTING	-	-	3,783	-	3,783	-
CEC-AUTOMECHANICS	-	-	3,256	-	3,256	-
CEC-CHILD CARE	75,560	-	89,481	-	165,041	-
CHILD CARE FOR PARENTS	-	-	1,756	-	1,756	-
CHINESE LANGUAGE EDUCATION	-	-	444	-	444	-
CHUCK WELLS PROGRAM	-	-	105	-	105	-
CLIMBING WALL	-	-	4,011	-	4,011	-
CLOUT	-	-	6,420	-	6,420	-
COALITION FOR THE HOMELESS	2,540	-	-	-	2,540	-
COAPPP	-	-	4,054	-	4,054	-
COAPPP School interventions	-	-	1,981	-	1,981	-
COLORADO PARKING ASSOCIATION	-	-	4,921	-	4,921	-
COLORADO REFUGEE ENGLISH FY07	-	-	105	-	105	-
COLORADO REFUGEE ENGLISH FY08	144,999	0.69	-	-	144,999	0.69
COLORADO REFUGEE ENGLISH FY09	492,002	0.69	-	-	492,002	0.69
COLORADO TRUST GRANT	-	-	14,134	-	14,134	-
COLORADO YOUTH TENNIS	-	-	1,005	-	1,005	-
COMMUNITY USE OF BUILDINGS	1,085,000	5.26	13,335	-	1,098,335	5.26
CU SCIENCE AWARD	-	-	762	-	762	-
DANIELS FUND AUTONOMY SUPPORT	-	-	15,418	-	15,418	-
DANIELS FUND AUTONOMY SUPPORT	-	-	2,000	-	2,000	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
DANIELS FUND RETREAT	19,750	-	-	-	19,750	-
DCIS-UNITED NATION'S MODEL ROOM	-	-	43,075	-	43,075	-
DELL COMPUTERS	5,880	-	3,158	-	9,038	-
DELUXE CORP FOUNDATION	-	-	5,800	-	5,800	-
DENVER CAMP-SUMMER PROGRAM	-	-	84,888	-	84,888	-
DENVER KIDS, INC	23,913	0.25	-	-	23,913	0.25
DENVER PREP LEAGUE	804,700	2.00	62,007	-	866,707	2.00
DENVER STUDENT VOICES/NTL CIVI	-	-	3,661	-	3,661	-
DENVER TEACHING FELLOWS	833,710	5.00	-	-	833,710	5.00
DENVER VIOLIN PROJECT	-	-	633	-	633	-
DISNEY TEACHER AWARDS	-	-	690	-	690	-
DISTANCE LEARNING	98,000	-	-	-	98,000	-
DLS PLANNING GRANT	-	-	10,000	-	10,000	-
DNVR POST PRESS FOR LITERACY	15,000	0.20	-	-	15,000	0.20
DONNELL - KAYE FOUNDATION GR	-	-	73,807	-	73,807	-
DPS INT OF SCL & MENTAL HLTH	131,466	1.30	16,265	-	147,731	1.30
DPS SUCCESS	350,000	-	-	-	350,000	-
DUAL LANGUAGE MONTESSORI	53,150	-	239	-	53,389	-
EARLY BIRD READING PROGRAM	-	-	3,646	-	3,646	-
EARLY EXCELLENCE	-	-	9,584	-	9,584	-
EARLY EXCELLENCE (MHUW)	-	-	50,000	0.50	50,000	0.50
EARLY LITERACY PROGRAM	-	-	3,560	-	3,560	-
EAST HS LIBRARY RENOVATION PROGRAM	-	-	69,404	-	69,404	-
EAST ROBOTICS GRANT	9,000	-	-	-	9,000	-
EDUCATING FOR CHARACTER PROGRAM	-	-	3,514	-	3,514	-
EDUCATIONAL OUTREACH PROGRAM	12,000	-	-	-	12,000	-
EGOS - ASSESMENT & COUNSELING	393,840	1.00	123,606	-	517,446	1.00
EGOS - ESL	422,454	0.67	8,946	-	431,400	0.67
EGOS - SECOND CHANCE	275,000	-	2,881,383	20.60	3,156,383	20.60
EGOS CUSTOMIZED TRAINING PROGRAM	98,235	1.00	12,596	-	110,831	1.00
EGOS FOUNDATION REIMBURSEMENT	25,000	-	8,319	-	33,319	-
EGOS TRUST FUND	256,338	-	-	-	256,338	-
EL POMAR FOUNDATION	-	-	3,806	-	3,806	-
ELA SUMMER ACADEMY	-	-	252,753	-	252,753	-
ELEMENTARY SCIENCE	300,000	-	-	-	300,000	-
EMERSON ST SUMMER SCHOOL	30,958	-	16,834	-	47,792	-
ENTERPRISE SYSTEM DVLP	-	-	322,147	-	322,147	-
ESTART VALIDATION STUDY	-	-	10,706	-	10,706	-
EXCELERATOR SCHOOLS	118,533	1.00	-	-	118,533	1.00
EXT DAY TUITION PAID KINDERGAR	2,341,933	22.00	828,480	-	3,170,413	22.00
EXTENDED DAY (245) GREENLEE	43,539	-	-	-	43,539	-
EXTENDED LEARNING CNTRL ADMIN	133,000	1.00	-	-	133,000	1.00
FITFUN PLAYGROUND PROGRAM	210,000	-	69,473	-	279,473	-
FLORENCE CRITTENTON	-	-	12,968	-	12,968	-
FNI GRANT	-	-	2,460	-	2,460	-
FOREIGN LANGUAGE DICTIONARIES	-	-	293	-	293	-
FRIENDS OF DORA MOORE	-	-	94	-	94	-
FRIENDS OF MANUAL HIGH SCHOOL	-	-	22,300	-	22,300	-
FRIENDS OF SLAVENS SCHOOL	60,152	1.10	17,653	-	77,805	1.10
FUNDS FROM CLOSING SCHOOLS	-	-	14,266	-	14,266	-
GATES	-	-	203	-	203	-
GATEWAY ACADEMY	-	-	3,478	-	3,478	-
GAY EDUCATION ADVISORY COUNCIL	-	-	1,195	-	1,195	-
GILLIAM GED SCHOLARSHIPS-DCCR	-	-	1,250	-	1,250	-
GRANT ACCOUNTING	352,786	5.00	-	-	352,786	5.00
GROGAN FAMILY FUND GRANT	-	-	2,841	-	2,841	-
GRUPO EDUCACIONAL COMUNIDAD	-	-	3,950	-	3,950	-
GT SCREENING FEE PROGRAM	27,000	-	1,278	-	28,278	-
GW HS DANCE PROGRAM	22,000	-	606	-	22,606	-
HACH SCIENTIFIC FOUNDATION	2,916	-	-	-	2,916	-
HOMEWORK CLUB	26,000	-	2,691	-	28,691	-
HORACE MANN MUSIC PROGRAMS	-	-	6,509	-	6,509	-
HORACE MANN NEIGHBRHD CTR-MHUW	94,186	0.68	39,983	-	134,169	0.68
IEE/DCIS GRANT	-	-	5,058	-	5,058	-
IKON TECH GRANT	-	-	29,235	-	29,235	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
IMA ENRICHMENT GRANT	-	-	1,511	-	1,511	-
INCREDIBLE YEARS PARENT CLASS	-	-	2,100	-	2,100	-
INDUSTRIAL ARTS GRANT	-	-	192	-	192	-
INT SCHOOL CULTURE INST VIDEO	14,961	-	-	-	14,961	-
INTENSIVE DAY SCHOOL PROJECT	-	-	2,570	-	2,570	-
INTL BACCALAUREATE PROG SUPPORT	-	-	32	-	32	-
ISSN TECH SPECIALIST GRANT	-	-	12,959	-	12,959	-
IT DIAGNOSTIC GRANT	-	-	8,010	-	8,010	-
JENNINGS INTENT SCH CULTURE	-	-	10,000	0.25	10,000	0.25
JFM FOUNDATION GRANT	132,000	0.50	75,711	-	207,711	0.50
JOBS BY GEORGE	85,047	-	-	-	85,047	-
JORDAN FUNDAMENTALS	-	-	146	-	146	-
K.E.E.P	-	-	10,000	-	10,000	-
KALEIDOSCOPE CORNER	3,200,000	24.92	694,993	-	3,894,993	24.92
KALEIDOSCOPE CORNER CAMPS	265,000	1.00	149,751	-	414,751	1.00
KCAA DEVELOPMENT	20,000	-	-	-	20,000	-
KEPNEW OUTDOOR CLUB	-	-	2,370	-	2,370	-
LAURA BUSH FOUND AMER LIBRARY	5,800	-	4,713	-	10,513	-
LIBRARY BOOK FAIR-ED RESOURCE	34,390	-	-	-	34,390	-
LIGHTS ON AFTER SCHOOL 08	-	-	70,422	-	70,422	-
LIGHTS ON AFTER SCHOOL 09	586,500	-	18,000	-	604,500	-
LINDAMOOD BELL	113,607	1.60	-	-	113,607	1.60
LMC TECH GRANT	-	-	28,129	1.00	28,129	1.00
LOCKTON GRANT	-	-	225	-	225	-
LOWE'S COMMUNITY GRANT	-	-	302	-	302	-
LUNCH BUNCH EARLY CHILDHOOD	16,956	-	256	-	17,212	-
MAKE IT TAKE IT LAB - IRC	14,500	-	1,305	-	15,805	-
MAKING CONNCTN PARENT LIAISON	1,100	-	-	-	1,100	-
MAKING CONNECTIONS-DENVER	-	-	2,534	-	2,534	-
MANUAL CURRICULUM DEVELOPMENT	-	-	3,492	-	3,492	-
MANUAL PHASE III	-	-	22,728	-	22,728	-
MANUAL PRINCIPAL SEARCH	-	-	159	-	159	-
MARIACHI JUVENIL DE BRYANT WEB	-	-	133	-	133	-
MATHEWS FOUNDATION GRANT	-	-	2,778	-	2,778	-
MC LOOPING PROJECT	-	-	9,000	-	9,000	-
MEDICAID	-	-	587,263	-	587,263	-
MEDICAID CONSORTIUM STAFF BUDGET	293,784	4.65	-	-	293,784	4.65
METLIFE TEACHER AMBASSADOR	-	-	439	-	439	-
METRO DENVER WIRED WORKFORCE	-	-	107,030	-	107,030	-
MG COMMUNITY RELATIONS GRANT	-	-	48,304	-	48,304	-
MILE HIGH UNITED WAY HEALTH ED	18,571	0.25	-	-	18,571	0.25
MISCELLANEOUS DONATIONS	805,343	4.60	477,607	-	1,282,950	4.60
MONTCLAIR PLAYGROUND	8,250	-	-	-	8,250	-
MONTESSORI TUITION BASED	1,292,604	12.50	84,082	-	1,376,686	12.50
MORGRIDGE SCHOOL NURSE PROGRAM	55,000	0.50	-	-	55,000	0.50
NCLB - SUPPLEMENTAL SERV PROV	461,484	1.36	733	-	462,217	1.36
NEW TEACHER INDUCTION/MENTORING	210,000	-	-	-	210,000	-
NEW TEACHER RECRUITMENT	189,755	-	159,161	-	348,916	-
NON-PROJECT	2,605,941	20.60	(2,605,941)	(20.60)	-	-
N-O-T TABACCO	-	-	652	-	652	-
NUGGETS PREP LEAGUE-MERCHANDNG	-	-	7,789	-	7,789	-
NURSING SRVS-MORGRIDGE FAM FOUNDATION	-	-	14,568	-	14,568	-
NW COALITION	14,580	-	147	-	14,727	-
OAKLAND HILL FUND	-	-	1,774	-	1,774	-
PARENT LIAISON	3,900,000	21.25	-	-	3,900,000	21.25
PEP/DCIS COMPUTER GRANT	-	-	188	-	188	-
PEPSI GRANT	-	-	67,367	-	67,367	-
PERFORMANCE MANAGEMENT / BROAD	1,312,000	5.00	335,282	-	1,647,282	5.00
PERFORMANCE MANAGEMENT / DELL	2,300,000	14.00	257,107	-	2,557,107	14.00
PHILANTHROPIC ED. PARTNRSHP.FD	-	-	80	-	80	-
PLAY IT SMART	15,000	-	-	-	15,000	-
PLC/ZONE/AVID EXPENSES	5,000	-	-	-	5,000	-
POST SECONDARY / AP	-	-	2,352	-	2,352	-
PRINCIPAL MENTORSHIP PROGRAM	160,000	-	-	-	160,000	-
PRINCIPAL PRO DEVELOPMENT	126,000	-	-	-	126,000	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
PROCOMP TRANSITION	25,000	-	-	-	25,000	-
PROFESSIONAL SERVICES	-	-	37,200	-	37,200	-
PROJECT VOYCE GRANT	5,000	-	-	-	5,000	-
PTA FUNDED	-	-	22,500	-	22,500	-
QWEST E-RATE	1,845,066	-	1,916,868	-	3,761,934	-
RAMO FAMILY TRUST	-	-	5,000	-	5,000	-
READ TO SUCCEED	160,742	2.50	-	-	160,742	2.50
READING IS FUNDAMENTAL R.I.F.	-	-	8,300	-	8,300	-
READING RECOVERY	665,573	9.00	118,961	-	784,534	9.00
READING RECOVERY EMPOWERMENT	110,000	-	-	-	110,000	-
READY FOODS	2,500	-	-	-	2,500	-
REFUGEE/IMMIGRANT WELCOME CNTR	-	-	15,000	-	15,000	-
RETIREMENT DINNER	-	-	26,857	-	26,857	-
RIVERSIDE CHURCH GRANT	-	-	3,915	-	3,915	-
SALE OF CURRICULUM	64,491	-	59,727	-	124,218	-
SCHOOL PARTNER DONATION	-	-	14,000	-	14,000	-
SCHOOL PARTNER PROGRAM	25,000	-	47,114	-	72,114	-
SCHOOL YARD HABITAT	600	-	-	-	600	-
SCOTLAND TRIP	2,000	-	-	-	2,000	-
SITE RENOVATIONS	-	-	35,131	-	35,131	-
SLAVENS PTA	90,000	0.50	5,918	-	95,918	0.50
SPECIAL ED GRANT JOLIET	-	-	2,173	-	2,173	-
STAFF DEVELOPMENT	26,004	0.30	61,248	-	87,252	0.30
STAFF RETREAT - SMITH	-	-	4,768	-	4,768	-
STRENGTHENING NEIGHBORHOODS	-	-	2,470	-	2,470	-
STUDENT ATTENDANCE GRANT	35,000	-	-	-	35,000	-
STUDENT EMERGENCY LOAN - CASEY	10,000	-	20,000	-	30,000	-
STUDENT EMERGENCY LOAN - PITON	30,000	-	(20,000)	-	10,000	-
STUDENT SERVICES	5,365	-	2,972	-	8,337	-
SUMMER LEADERSHIP - PRINCIPALS	184,000	-	11,233	-	195,233	-
SUPERFOODS	-	-	45,365	-	45,365	-
SUPPLEMENTAL EDUCATION SVRS	-	-	3,500	-	3,500	-
TARGET FIELD TRIPS	-	-	580	-	580	-
TARGET GRANT	-	-	1,000	-	1,000	-
TBI TRAINING	-	-	98	-	98	-
TEACHER IN RESIDENCY	200,000	-	37,191	-	237,191	-
TECHNOLOGY ACADEMY	-	-	10,949	-	10,949	-
THE ALLIANCE PROJECT	10,000	-	-	-	10,000	-
TONY GRAMPAS YOUTH SERVICES	-	-	14,713	-	14,713	-
TRANSPORTAION CAPITAL EQUIPMENT	197,607	-	214,806	-	412,413	-
TRUANCY REDUCTION SOCIALWORKER	-	-	201	-	201	-
TUITION BASED	10,718,133	77.00	152,090	(2.00)	10,870,223	75.00
TUITION BILLING	315,000	4.00	-	-	315,000	4.00
VERIZON	9,878	-	-	-	9,878	-
VIDEO CINEMA ARTS	-	-	3,539	-	3,539	-
WAL-MART GRANT	-	-	4,165	-	4,165	-
WATERS TRUCK	20,212	-	-	-	20,212	-
WELLNESS COORDINATOR	125,000	1.00	20,452	-	145,452	1.00
WIRELESS COMPUTER LEASE	-	-	309	-	309	-
WOMENS BUREAU PROGRAM	-	-	1,000	-	1,000	-
YEAR END	-	-	617,196	-	617,196	-
YOUTH MATTERS	-	-	90	-	90	-
Undesignated	11,463,585	-	(9,735,523)	-	1,728,062	-
School Incidental Funds	6,000,000	-	-	-	6,000,000	-
Total Budget	\$ 61,028,096	262.77	\$ 10,000	(0.25)	\$ 61,038,096	262.52

ADJUSTMENTS TO THE SPECIAL REVENUE PROCOMP TRUST FUND AMENDED BUDGET

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 new teachers and for teachers who have opted in. As more teachers are hired and more teachers opt in the reserves will be spent down.

	<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$64,684,345		\$ -		\$64,684,345	
Transfer from the General Fund	26,240,839		121,128		26,361,967	
Delinquent Taxes	837,342		-		837,342	
Investment Earnings	3,886,315		-		3,886,315	
Total Revenues	\$95,648,841		\$121,128		\$95,769,969	
<u>Expenditures/Reserves</u>						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures						
ProComp share of Procomp teacher salaries	\$28,856,477		\$ -		\$28,856,477	
ProComp share of Procomp teacher benefits	6,117,573		-		6,117,573	
Other miscellaneous expenses	847,851	2.00	-		847,851	2.00
Reserves	59,826,940		121,128		59,948,068	
Total Expenditures/Reserves	\$95,648,841	2.00	\$121,128		\$95,769,969	2.00

ADJUSTMENTS TO THE PUPIL ACTIVITY FUND AMENDED BUDGET

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>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	(\$16,267)		\$ -		(\$16,267)	
Gate Receipts	280,000		-		280,000	
Transfer from the General Fund	1,882,625		-		1,882,625	
Pay-to-Play Fees	240,000		-		240,000	
Total Revenues	\$2,386,358		\$0		\$2,386,358	
<u>Expenditures</u>						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures			\$			
Coaches extra pay	\$1,157,792		-		\$1,157,792	
FT, Hourly-athletic workers, trainers	277,923	0.50	-		277,923	0.50
Contracted services - officials	255,826		-		255,826	
Equipment and supplies - schools	694,817		-		694,817	
Total Expenditures	\$2,386,358	0.50	\$0		\$2,386,358	0.50

ADJUSTMENTS TO THE BOND REDEMPTION FUND AMENDED BUDGET

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

		<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
		<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>							
Beginning Balance		\$53,468,381		\$ -		\$53,468,381	
Property Taxes	Based on the annual assessed valuation, a mill levy of 5.599 mills, and projected tax collection rate	54,238,734		-		54,238,734	
Delinquent Taxes	Based on prior years' experience	8,905		-		8,905	
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>\$108,819,157</u>		<u>\$0</u>		<u>\$108,819,157</u>	
<u>Expenditures/Reserves</u>							
Interest on Bonds	Based on current debt service schedule	\$38,465,734		\$ -		\$38,465,734	
Principal on Bonds	Based on current debt service schedule	14,099,445		-		14,099,445	
Transfer to the General Fund	Transfer of interest earnings to the General Fund	1,103,137		-		1,103,137	
Expenditures	Paying agent and custodial bank fees	22,130		-		22,130	
Reserves	Reserves for early redemption	55,128,711		-		55,128,711	
Total Expenditures/Reserves		<u>\$108,819,157</u>	<u>0.00</u>	<u>\$0</u>		<u>\$108,819,157</u>	<u>0.00</u>

ADJUSTMENTS TO THE BUILDING FUND AMENDED BUDGET

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 1998 and 2003 bond programs' expenditures are anticipated to be incurred through the end of calendar year 2008.

	Amended Budget		Adjustments		Second Amended Budget	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$15,452,324		\$ -		\$15,452,324	
Interest Earnings	440,003		-		440,003	
Total Revenues	<u>\$15,892,327</u>		<u>\$0</u>		<u>\$15,892,327</u>	
<u>Expenditures</u>						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures	15,892,327	2.50	-		15,892,327	2.50
Total Expenditures	<u>\$15,892,327</u>	<u>2.50</u>	<u>\$0</u>		<u>\$15,892,327</u>	<u>2.50</u>

ADJUSTMENTS TO THE CAPITAL RESERVE FUND AMENDED BUDGET

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

	<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance						
	Beginning balance includes remaining proceeds from the 2003 COPs	\$ 13,389,583	\$ -		\$13,389,583	
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	
Sale of Fixed Assets	Revenues received for sale of fuel tanker	-	55,000		55,000	
Transfer from the General Fund	Portion of per pupil requirement of the School Finance Act (remainder goes to the Self-Insurance Internal Service Fund)	16,617,242	-		16,617,242	
Total Revenues		\$30,288,125	\$55,000		\$30,343,125	
<u>Expenditures/Reserves</u>						
		<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u> <u>FTEs</u>
Capital Projects		\$14,031,437	71.75	\$ -		\$14,031,437 71.75
Vehicles		3,311,700		55,000		3,366,700
Technology Equipment		682,550		-		682,550
Other Equipment		545,000		-		545,000
Lease-Purchases		368,122		-		368,122
COP Lease		1,394,380		-		1,394,380
Contingency Reserve		9,954,936		-		9,954,936
Total Expenditures/Reserves		\$30,288,125	71.75	\$55,000		\$30,343,125 71.75

ADJUSTMENTS TO THE FOOD SERVICES FUND AMENDED BUDGET

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.

	<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$7,813,136		\$ -		\$7,813,136	
Interest on Investments	Based on projected cash flows 183,411		-		183,411	
Revenue from Sales	Based on projected sales of Food 3,727,476		-		3,727,476	
Miscellaneous Revenue	35,000		-		35,000	
State Revenues	State matching funds based on projected lunches and breakfasts served 455,259		-		455,259	
Federal Revenues	Based on projected School Lunch Program funding and commodities 16,907,483		-		16,907,483	
Total Revenues	\$29,121,765		\$0		\$29,121,765	
<u>Expenditures/Retained Earnings</u>						
Expenditures	Based on projected expenditures for the Food Services Fund programs \$20,131,735	145.67	\$ -		\$20,131,735	145.67
Expenditures	Expenditure of Beginning Fund Balance for computer software and equipment, other equipment and operations. 2,917,137		-		2,917,137	
Retained Earnings	Working Capital to address future operating and capital needs 6,072,893		-		6,072,893	
Total Expenditures/Retained Earnings	\$29,121,765	145.67	\$0		\$29,121,765	145.67

ADJUSTMENTS TO THE SELF-INSURANCE INTERNAL SERVICE FUND AMENDED BUDGET

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>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$6,417,246		\$ -		\$6,417,246	
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	7,469,973	-		7,469,973	
Total Revenues	\$13,887,219		\$0		\$13,887,219	
<u>Expenditures/Reserves</u>						
		<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u> <u>FTEs</u>
Expenditures	Liability insurance premiums and deductibles	\$790,000		\$ -		\$790,000
	Vehicle liability insurance premiums and deductibles	310,000		-		310,000
	Property liability insurance premiums and deductibles	850,000		-		850,000
	Other Insurance and Claims	1,488,000		-		1,488,000
	Worker's compensation premiums and claims expenditures	3,700,000		-		3,700,000
	Various professional services	500,000		-		500,000
	Department salaries and office expenditures.	680,029	6.00	-		680,029 6.00
Reserves	Anticipated balance to address claims	5,569,190		-		5,569,190
Total Expenditures/Reserves		\$13,887,219	6.00	\$0		\$13,887,219 6.00

ADJUSTMENTS TO THE WAREHOUSE/REPRODUCTION INTERNAL SERVICE FUND AMENDED BUDGET

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

	<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$218,042		\$ -		\$218,042	
Services Provided to Schools, Departments, etc.	Based on projected activity in the Warehouse and Reproduction 1,600,000		-		1,600,000	
Miscellaneous Revenue	406,913		-		406,913	
Total Revenues	\$2,224,955		\$0		\$2,224,955	
<u>Expenditures</u>						
Expenditures	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Cost of warehouse stock, warehouse and reproduction center staff, together with supporting supplies and equipment	\$2,224,955	6.85	\$ -		\$2,224,955	6.85
Total Expenditures	\$2,224,955	6.85	\$0		\$2,224,955	6.85

ADJUSTMENTS TO THE DEPARTMENT OF TECHNOLOGY SERVICES SERVICE BUREAU INTERNAL SERVICE FUND AMENDED BUDGET

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

	<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$34,056		\$ -		\$34,056	
Services Provided to Schools, Departments, etc.	160,000		-		160,000	
Total Revenues	\$194,056		\$0		\$194,056	
<u>Expenditures</u>						
Expenditures	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Cost related to equipment	\$194,056	0.00	\$ -		\$194,056	0.00
Total Expenditures	\$194,056	0.00	\$0		\$194,056	0.00

ADJUSTMENTS TO THE PRIVATE PURPOSE (TRUST) FUND AMENDED BUDGET

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 and life insurance programs, along with COBRA represent the largest portion of the Private Purpose Fund.

	<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$27,524,007			(\$1)	\$27,524,006	
Various Revenues	8,118,400				8,118,400	
Total Revenues	\$35,642,407			(\$1)	\$35,642,406	
Expenditures/Reserves						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures						
	\$9,747,616	0.00	\$2,039,431		\$11,787,047	0.00
Interfund Transfer						
	\$3,637,480		-		\$3,637,480	
Reserves						
	22,257,311		(2,039,432)		20,217,879	
Total Expenditures and Reserves	\$35,642,407	0.00		(\$1)	\$35,642,406	0.00

ADJUSTMENTS TO THE GOVERNMENTAL PERMANENT FUND AMENDED BUDGET

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).

	<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
	<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$43,478		\$ -		\$43,478	
Various Revenues	2,345		-		2,345	
Total Revenues	\$45,823		\$0		\$45,823	
Expenditures/Reserves						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures						
Expenditures for the Governmental Permanent Fund to benefit District programs	\$34,145	0.00	\$ -		\$34,145	0.00
Reserves						
Reserves for the Governmental Permanent Fund to benefit District programs	11,678		-		11,678	
Total Expenditures/Reserves	\$45,823	0.00	\$0		\$45,823	0.00

ADJUSTMENTS TO THE STUDENT ACTIVITY FUND AMENDED BUDGET

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.

		<u>Amended Budget</u>		<u>Adjustments</u>		<u>Second Amended Budget</u>	
		<u>2008-2009</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2008-2009</u>	<u>FTEs</u>
<u>Revenues</u>							
Beginning Balance		\$1,780,244		\$ -		\$1,780,244	
Various Revenues	Based on anticipated revenues for 2008-2009	6,500,000		-		6,500,000	
Total Revenues		\$8,280,244		\$0		\$8,280,244	
<u>Expenditures/Reserves</u>							
Expenditures	Expenditures for school sponsored organizations and activities.	\$6,500,000	0.00	\$ -		\$6,500,000	0.00
Reserves	Anticipated balance for carry over into 2008-2009	1,780,244		-		1,780,244	
Total Expenditures/Reserves		\$8,280,244	0.00	\$0		\$8,280,244	0.00

ACTION

**January 15 2009
Finance
2008-09 Use of Beg Bal**

RESOLUTION NO. _____

Authorizing the Use of the
Beginning Fund Balance During
the Fiscal Year Beginning July 1, 2008, and
Ending June 30, 2009

WHEREAS, CRS 22-44-105 requires budgets adopted for fiscal years beginning July 1, 2003, not provide for expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances;

WHEREAS, CRS 22-44-105 authorizes the use of a portion of the beginning fund balance in the amended budget, subject to Board approval of a resolution stating the specific amount of beginning balance to be expended, the purpose for which the expenditure is needed, and the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit;

WHEREAS, the amended budget for the General Fund contains an expenditure of \$30,656,316 from the beginning fund balance, of which \$20,231,302 is use of carry forward of unspent balances for schools and centrally managed school programs, \$7,437,711 is use of primarily 1998 and 2003 Mill Levy Reserves for its intended purposes, and \$4,142,244 is for one-time expenditures, none of which would lead to an ongoing deficit;

WHEREAS, the amended budget for the Government Designated Purposed Grants Fund contains expenditures of \$664,060 from the beginning fund balance for grant programs, attributable to the timing of when expenditures occur, not for purposes that would lead to an ongoing deficit;

WHEREAS, the second amended budget for the Special Revenue Fund contains an expenditure of \$16,428,028 from the beginning fund balance for various programs, attributable to the timing of when expenditures occur, not for purposes that would lead to an ongoing deficit;

WHEREAS, the second amended budget for the ProComp Trust Fund contains an expenditure of \$4,479,487 from the beginning fund balance for teacher professional compensation system expenditures, not for purposes that would lead to an ongoing deficit;

WHEREAS, in order to spend the estimated \$15,452,324 of remaining proceeds from the 2001 and 2004 general obligation bond issues and related investment earnings, it will be necessary to spend the beginning fund balance in the Building Fund which consists of these remaining proceeds during the fiscal year beginning July 1, 2008, and future fiscal years, with such expenditure not leading to an ongoing deficit;

WHEREAS, the second amended budget for the Capital Reserve Fund contains expenditures of \$3,434,647 from the beginning fund balance for one-time building projects, not for purposes that would lead to an ongoing deficit;

WHEREAS, the second amended budget for the Food Services Fund contains an expenditure of \$1,740,243 from the beginning fund balance for the attributable to the timing of when expenditures occur, with such expenditures not leading to an ongoing deficit;

WHEREAS, the second amended budget for the Self-Insurance Fund contains an expenditure of \$848,056 from prior year earnings in the beginning fund balance for one-time training and inventory of hazardous materials, not leading to an ongoing deficit;

WHEREAS, the second amended budget for the Warehouse/Reproduction Internal Service Fund includes an expenditure of \$218,042 from the beginning fund balance for Internal Services program purposes, with such expenditure not leading to an ongoing deficit;

WHEREAS, the second amended budget for the DoTS Service Bureau Internal Service Fund includes an expenditure of \$34,056 from the beginning fund balance for Internal Services program purposes, with such expenditure not leading to an ongoing deficit;

WHEREAS, the second amended budget for the Private Purpose (Trust) Fund contains expenditures of \$5,266,696 from prior year earnings in the beginning fund balance for trust program purposes, with such expenditure not leading to an ongoing deficit;

WHEREAS, the second amended budget for the Governmental Permanent Fund contains an expenditure of \$31,800 from prior year earnings in the beginning fund balance for trust program purposes, with such expenditure not leading to an ongoing deficit;

NOW THEREFORE, BE IT RESOLVED:

The Board authorizes the expenditure of \$30,656,316, \$664,060, \$16,428,028, \$4,479,487, \$15,452,324, \$3,434,647, \$1,740,243, \$848,056, \$218,042, \$34,056, \$5,266,696, and \$31,800 from the beginning fund balance of the General Fund, Government Designated Purposed Grants Fund, Special Revenue Fund, ProComp Trust Fund, Building Fund, Capital Reserve Fund, Food Services Fund, Self-Insurance Fund, Warehouse/Reproduction Internal Service Fund, DoTS Service Bureau Internal Service Fund, Private Purpose (Trust) Fund, and Governmental Permanent Fund, respectively, during the fiscal year beginning July 1, 2008.

ACTION

**January 15 2009
Finance
2008-09 Bud-Adopt**

RESOLUTION NO. _____

Amending the Budget
for the Fiscal Year Beginning
July 1, 2008 and
Ending June 30, 2009

BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO that the second amended budget for the ensuing fiscal year beginning July 1, 2008, and ending June 30, 2009, as presented at this meeting and as amended to this date, be, and it hereby is, adopted as the official budget of School District No. 1 in the City and County of Denver and State of Colorado for said fiscal year.

ACTION

**January 15 2009
Finance**

2008-09 Second Amended Bud-Approp

RESOLUTION NO. _____

Appropriation for Expenditures During the Fiscal Year
Beginning July 1, 2008, and Ending June 30, 2009

WHEREAS, THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO has duly adopted an official budget for the fiscal year beginning July 1, 2008, and ending June 30, 2009, as required by law;

WHEREAS, said Board of Education has adopted a resolution certifying the amounts necessary to be raised from levies against the assessed valuation of all taxable property within said School District. No. 1 to defray expenditures through December 31, 2008, of the said next ensuing fiscal year;

WHEREAS, said Board of Education is required by law to adopt a resolution appropriating the moneys to be expended during such ensuing fiscal year in each fund;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO that the amounts shown below be appropriated for the ensuing fiscal year beginning July 1, 2008, and ending June 30, 2009.

GENERAL FUND	\$ 712,014,569
GOVERNMENT DESIGNATED PURPOSE GRANTS FUND	\$ 99,732,589
SPECIAL REVENUE FUND	\$ 61,028,096
SPECIAL REVENUE PROCOMP TRUST FUND	\$ 95,769,969
PUPIL ACTIVITY FUND	\$ 2,386,358
BOND REDEMPTION FUND	\$ 108,819,157
BUILDING FUND	\$ 15,892,327
CAPITAL RESERVE FUND	\$ 30,343,125
FOOD SERVICES FUND	\$ 29,121,765
SELF-INSURANCE INTERNAL SERVICE FUND	\$ 13,887,219
WAREHOUSE/REPRODUCTION INTERNAL SERVICE FUND	\$ 2,224,955
DOTS SERVICE BUREAU INTERNAL SERVICE FUND	\$ 194,056
PRIVATE PURPOSE (TRUST) FUND	\$ 35,642,406
GOVERNMENTAL PERMANENT FUND	\$ 45,823
STUDENT ACTIVITY FUND	\$ 8,280,244

ACTION

January 15 2009

Finance

2008-09 Second Amend Bud-Filing

RESOLUTION NO.

Identification and Filing of
Second Amended Budget and Appropriation
Resolution and Copies Thereof

BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO that the following action be taken with respect to the Second Amended Budget and Amended Appropriation Resolution:

- (1) That the words "Second Amended Budget", and the name of the school district, the date of adoption, and the signature of the President of the Board be entered upon the Second Amended Budget.
- (2) That a copy of the Second Amended Budget and the Appropriation Resolution be placed on file with the Secretary of this District in her office in the School Administration Building, 900 Grant Street, Denver, Colorado and shall be open for inspection during reasonable business hours.

Board of Education
January 15, 2009

CHIEF ACADEMIC OFFICER – School Start Date for 2009-2010 School Year

MOTION

I move that the Board of Education approve August 19, 2009, as the school start date for the 2009-2010 school year.

MOTION

I move that the Board of Education approve Policy JKC - Staff Use of Physical Intervention or Force / Student Discipline.

Policy JKC- Staff Use of Physical Intervention or Force / Student Discipline

The following standards shall apply to school district staff members in enforcing student discipline or physically intervening with students:

- A. Corporal punishment, e.g., striking, spanking, paddling or pinching, for student misconduct is prohibited.
- B. Reasonable and appropriate physical intervention or force may be used by any school district employee as necessary to:
 - 1. restrain a student from dangerous misconduct;
 - 2. obtain possession of any weapons or dangerous object;
 - 3. defend himself or herself;
 - 4. protect any person from harm; or
 - 5. prevent damage to property

School district staff responsible for implementing this policy shall do so without discrimination based on race, gender, national origin, ethnicity, religion, disability or sexual orientation or gender identity.

This policy shall be implemented by school district staff members using sound professional judgment, with due regard for the safety, welfare, and dignity of members of the school community.

Adopted: _____, 2009

Policy GBGF- Family and Medical Leave (All Employee Groups)

Eligibility for Leave

Any employee who has been employed by Denver Public Schools for at least 12 months and has worked for at least 1,250 hours during the 12 months preceding the commencement of a leave of absence is eligible for a Family Medical Leave Act, (FMLA), leave of absence for a maximum of twelve weeks.

An eligible employee may request a leave for one or more of the following reasons:

Medical Leaves

The inability of the employee to perform the functions of his or her position due to a serious health condition

Family Leaves

Parent's care of a newborn son or daughter, if within twelve (12) months following birth of child

Placement of a son or daughter with the employee for adoption or foster care, if within twelve (12) months after date of placement

Care for a spouse, child (under 18 years or disabled), or parent of the employee who has a serious health condition

[“Any qualifying exigency” during a family member’s active military service, or the family member being called to active military duty; or](#)

[To care for a member of the Armed Forces who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness suffered while on active duty.](#)

If the necessity for the leave is foreseeable, an employee must notify Employee Health Services of the request for leave 30 days in advance. But in any case, notice is required as soon as practicable. If the leave is foreseeable based on a planned medical need, the employee must make a reasonable effort to schedule treatment so not to unduly disrupt job performance.

An employee requesting a leave must complete a "Request for Health Leave of Absence" and provide appropriate documentation, as may be requested, to verify the reasons for the leave. Any request for leave based on a serious health condition, whether it involves the employee or a family member, must be made in a timely manner and be supported by

appropriate medical certification. Documentation and verification confirming family relationship, adoption, or foster care may be required.

If the leave stems from an employee's health condition, the medical certificate must specify that the employee is unable to perform the functions of his or her job, and must state the duration of such a work restriction. For leaves stemming from the health condition of a family member, the medical statement must specify that the employee is needed to care for the family member. In all cases of leave for serious health condition, the district reserves the right to request a second medical opinion at district discretion and expense.

Length of Leave

Each eligible employee may be granted an unpaid FMLA leave for a period up to 12 work weeks during a 12-month period. A "rolling" 12-month period measured backward from the date an employee commences on FMLA leave will be used by the District. Where both spouses work for the District, the spouses are limited to 12 weeks of leave in total during this 12-month period unless the leave is necessitated by the serious health condition of the employee or that of the employee's spouse or child.

Employees must use all paid or unpaid leaves, other than sick leave, to which they are otherwise entitled, when taking leaves for any of the reasons allowed under FMLA as stated above. Unused sick leave or Workers' Compensation leave, if applicable, must be used as part of FMLA leave for the serious health condition of the employee or the employee's spouse, child, or parent. Use of such paid or unpaid time off reduces the eligibility period for FMLA leave on a day-for-day basis. Vacation, holidays, and sick leave will not accrue during unpaid FMLA leave.

Benefits During Leave

An employee on FMLA leave of absence will be retained on the district's health plans the same as active employees except that the employee must make arrangements with the Employee Benefits Department for payment of dependent premiums.

In the event that an employee fails to return from FMLA leave, the employee will be liable for the premiums paid by the employer to maintain insurance coverage unless: (1) the employee's failure to return to work stems from the continuation, recurrence, or onset of a serious health condition of the employee or a family member, or (2) the failure to return stems from circumstances beyond the control of the employee.

Return from Leave

An employee, upon returning from FMLA leave, will be reinstated to the same or an equivalent position subject to the rules of the Family and Medical Leave Act of 1993. Medical certification is required verifying an employee's ability to return to work from

FMLA leave. Failure to return to work on the day after the expiration of leave may result in termination of employment.

Adopted: September 7, 1995

Revised:

LEGAL REFS.: 29 USC Section 2601 et. seq.