



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

**AGENDA**  
**BOARD OF EDUCATION SPECIAL MEETING**

ADMINISTRATION BUILDING  
900 GRANT STREET  
FIRST FLOOR BOARD ROOM  
**December 13, 2007**

OPENING OF MEETING – 4:00 p.m.

Call to Order  
Pledge of Allegiance  
Roll Call

CONSENT AGENDA\*

*Finance and Audit*

***Resolution to Approve Certification of Levy for 2007** – The Board of Education will be asked to approve the 2007 mill levies for the general fund and bond redemption fund, which are required by statute to be certified to the City and County of Denver by no later than December 15, 2007.*

NEW BUSINESS\*\*

***Presentation of the School Year 2008-2009 Calendar** – The Board of Education will be presented with the Calendar for School Year 2008-2009.*

4:30 p.m.- 6:00 p.m. - PROPOSED EXECUTIVE SESSION

The Board of Education will enter into executive session following the Special Meeting on December 13, 2007 for the purpose of legal counsel regarding: (1) contracts that may be subject to negotiations and/or developing strategy for negotiations; 2) real property interests; and (3) receipt of legal advice on specific legal questions regarding DCTA / DPS Arbitration Opinions and legal recommendation. The above executive session notice is pursuant to CRS 24-6-402(4)(a)(b)(e).

ADJOURNMENT

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

\*\* *Items for information only*

**Board of Education  
December 13, 2007  
2007 Mill Levies**

**TO:** Michael Bennet, Superintendent  
**FROM:** Brett Fuhrman, Budget Director  
**DATE:** December 7, 2007  
**SUBJECT:** Certification of Levy for 2007

*Attached is the Resolution for certification of the 2007 General Fund and Bond Redemption Fund mill levies for calendar year 2008 property tax collections.* According to C.R.S. 39-5-128, the School District must certify these mill levies to the City and County of Denver by no later than December 14, 2007.

The 2007 assessed valuation certified by the Denver County Assessor on December 3, 2007, to the Denver Public Schools for purposes of levying taxes for 2008 collection was \$10,025,025,839 or \$134,815,744 less than the \$10,159,841,583 certified by the County Assessor on August 25, 2007, the latter of which was reflected in the Amended Budget. *The following is a comparison of the mill levy information for 2007 property tax collections as certified by the Board of Education in December 2006 and the 2007 mill levy information for 2008 property tax collections:*

	2007 Collection Year	2008 Collection Year
<b>Assessed Valuation</b>	\$8,561,432,054	\$10,025,025,839
 <b>General Fund mills</b>		
School Finance Act mills	25.541	25.541
1988 Override Election mills	1.413	1.207
1998 Override Election mills	1.986	1.696
2003 Override Election mills	2.336	1.995
2005 Override Election mills	2.981	2.638
Tax Abatements mills	<u>.477</u>	<u>.534</u>
<b>Total General Fund mills</b>	<u>34.734</u>	<u>33.611</u>
 <b>Bond Redemption Fund mills</b>	 <u>5.599</u>	 <u>5.599</u>

Based on C.R.S. 22-54-106, beginning with the 2007 property tax year, the **School Finance Act mill levy is the lesser of** (1) the number of mills levied by the district for the immediately preceding property tax year [the 2006 mill levy]; or (2) the number of mills that will generate property tax revenue in an amount equal to the district's total program for the applicable budget year minus the district's minimum state aid and minus the amount of specific ownership tax revenue paid to the district. *For a district that has not obtained voter approval* to retain and spend revenues in excess of the property tax revenue limitation imposed on the district by section 20 of article X of the state constitution [TABOR], the number of mills that may be levied by the district under the property tax revenue limitation imposed on the district by section 20 of article X of the state constitution [TABOR] is determined in the same manner as that for the 2006 property tax year.

With reference to the above statute, the Denver Public Schools did obtain voter approval in November 1999 to “retain and spend revenues in excess of the property tax revenue limitation imposed on the district by section 20 of article X of the state constitution”; and the District’s total School Finance Act program funding is in excess of the 2006 mill levy applied to the 2007 assessed valuation plus the District’s minimum state aid; thus, the 2007 mill levy is equal to the 2006 mill levy, or 25.541 mills.

Because of TABOR, **the 1988 Override Election mill levy is the lesser of** (1) the levy certified for 2007 property tax collections, or 1.413 mills, or (2) the levy determined by dividing the \$12,099,253 override amount approved by the voters in November 1988 into the 2007 assessed valuation, or 1.207 mills.

**The 1998 Override Election mill levy** is calculated by dividing the \$17 million approved by the voters in November 1998 into the 2007 assessed valuation, or 1.696 mills.

**The 2003 Override Election mill levy** is calculated by dividing the \$20 million approved by the voters in November 2003 into the 2007 assessed valuation, or 1.995 mills.

**The 2005 Override Election mill levy** is calculated by dividing the \$25,525,000 [for the 2007 property tax collection year] increased by the 3.6% CPI, as approved by the voters in November 2005, or \$26,443,900 into the 2007 assessed valuation, or 2.638 mills.

**The Tax Abatements mill levy** is calculated based on the recovery of \$5,351,380 of tax abatements which occurred during 2007, as certified by the County Assessor. In June 1995, the Colorado Supreme Court ruled that this amount and the resultant levy is not subject to any limit under TABOR as it is a recovery of property tax revenue losses resulting from taxpayers’ successful appeals of their property valuations subsequent to the prior December certification of mill levies. As such, the tax abatements can fluctuate from year to year. Based on the 2007 assessed valuation, the resultant mill levy is .534 mills. The abatements certified in 2006 were \$4,086,960, or less than that for 2007; thus, the 2007 mill levy is higher.

**The Bond Redemption Fund mill levy**, from which property taxes are collected to pay debt service on the outstanding general obligation bonds, was also ruled in June 1995 by the Colorado Supreme Court not be frozen at the 1992 collection levy as a result of TABOR, but can fluctuate from year to year. Based on the debt service for the currently outstanding bonds, it is recommended that the Bond Redemption Fund mill levy remain at 5.599 mills.

#### SUGGESTED MOTION

I MOVE THE APPROVAL OF RESOLUTION NO. \_\_\_\_\_ CERTIFYING THE LEVY FOR 2007.

**RESOLUTION NO. \_\_\_\_\_**

**Certification of Levy for 2007**

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 it does hereby certify to the Board of Equalization of the City and County of Denver, sitting and acting as and for the Board of County Commissioners, and to the Board of Councilmen of the City and County of Denver, that in the judgment of this Board of Education the following amounts are necessary, to be raised from levies against the valuation for assessment of all taxable property located within the boundaries of said School District No. 1 in the City and County of Denver and State of Colorado certified by the Assessor of the City and County of Denver to be \$10,025,025,839 for its General and Bond Redemption Funds to defray its expenditures therefrom during the next ensuing year beginning January 1, 2008, and ending December 31, 2008.

For the General Fund the sum of \$336,951,143 being a tax of 33.611 mills on each dollar of the assessed valuation of all taxable property located within the boundaries of said School District No.1.

For the Bond Redemption Fund the sum of \$56,130,120 being a tax of 5.599 mills on each dollar of the assessed valuation of all taxable property located within the boundaries of said School District No.1.

December 13, 2007



Denver Public Schools  
Education Services

2008-2009 Calendar Survey Questions

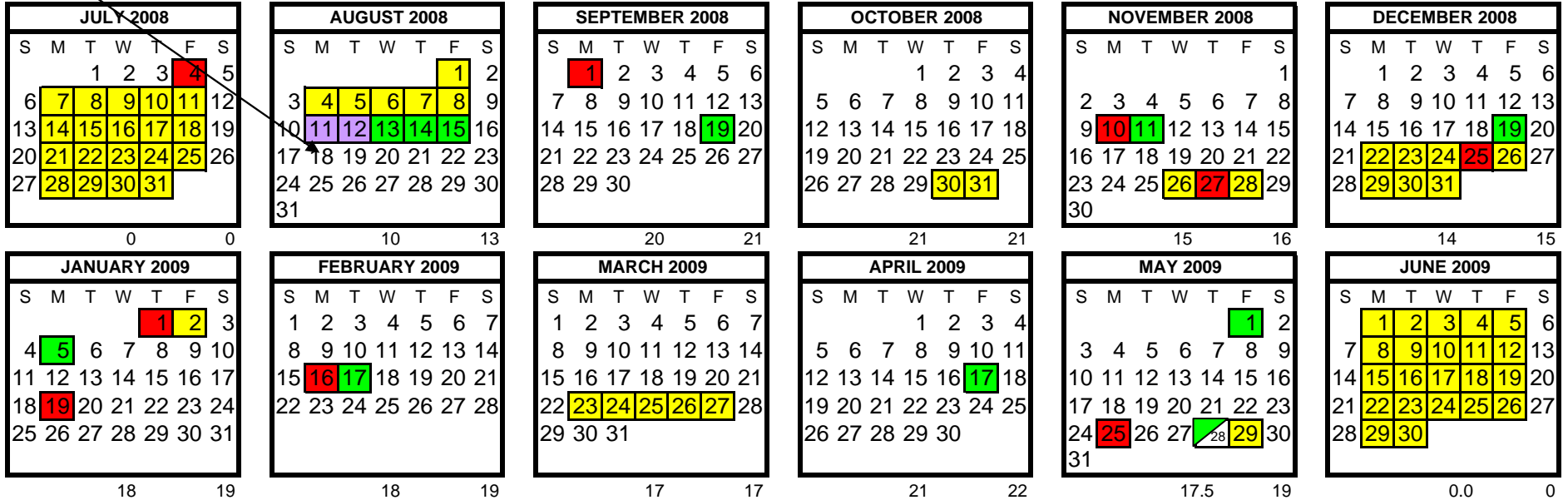
1. Are you a:
  - Employee? If employee, which school or department do you work for?
  - Parent? If parent, which school does your child attend?
  - Student? If student, which school do you attend?
  - Community Member
  
2. Which 2008-2009 calendar scenario do you prefer?
  - Scenario 1 (School starting August 18, 2008)
  - Scenario 2 (School starting September 2, 2008)
  
3. What do you like about the calendar scenario you selected?
  - Start/End Date
  - Fall Break
  - Winter Break
  - Teacher Planning/Professional Days
  - Other
  
4. What do you dislike about the calendar scenario you selected?
  - Start/End Date
  - Fall Break
  - Winter Break
  - Teacher Planning/Professional Days
  - Other
  
5. Should the District adopt a school calendar for two consecutive years?
  - Yes or No

*First day of school*

# DENVER PUBLIC SCHOOLS 2008-2009 School Year Calendar

**Draft-Scenario 1**

Adopted by School District No. 1 in the City and County of Denver and the State of Colorado



- No Classes for Students**  
Professional Day  
 August 14  
 September 19; December 19 (Grading of Benchmark Assessments)  
Planning Day  
 August 13; 15; January 5; February 17  
1/2 Planning and 1/2 Focus on Student Achievement Day  
 April 17 (1/2 day District directed)  
Assessment Day  
 May 1 (Will be used for individual and/or small group assessments or other assessment-related activities.)  
Parent/Teacher Conferences -- Week of November 11 is parent/teacher conference week.  
 November 11 (Schools may modify the daily schedule for parent/teacher conference to meet the needs of the school community. Schools will also determine date and time for parent/teacher conference during 2nd semester.)
- Early Release Day**  
1/2 Planning Day  
 May 28
- Vacation/No Classes**
- MS/HS Walk-in Registration**  
 August 11, 12
- Holidays**  
 Independence Day - July 4  
 Labor Day - September 1  
 Veterans' Day - November 11  
 (Observed November 10)  
 Thanksgiving Day - November 27  
 Christmas Day - December 25  
 New Year's Day - January 1  
 Martin Luther King - January 19  
 Presidents' Day - February 16  
 Cesar Chavez Day - March 23  
 Memorial Day - May 25

<b>Semester Dates</b> First Semester Begins 8/18; Ends 12/19 Second Semester Begins 1/6; Ends 5/28	<b>Student Report Days</b> 80 Days <u>91.5</u> Days 171.5 Total Days	<b>Teacher Report Days</b> 86 Days <u>96</u> Days 182 Total Days	<b>End of Term-To be followed by Report Cards</b> ES, ECE-8 and MS Trimester: November 7; February 20; May 28 6-12, High School 6 Weeks: Sept. 26; Nov. 7; Dec. 19; February 13; April 3; May 28 6-12, High School 9 Weeks: October 17; December 19; March 6; May 28
<b>Mid-term and End of Course Assessments</b> December 8-18; May 11-22	<b>Benchmark Assessments</b> September 8-18; December 1-11; April 20-30		

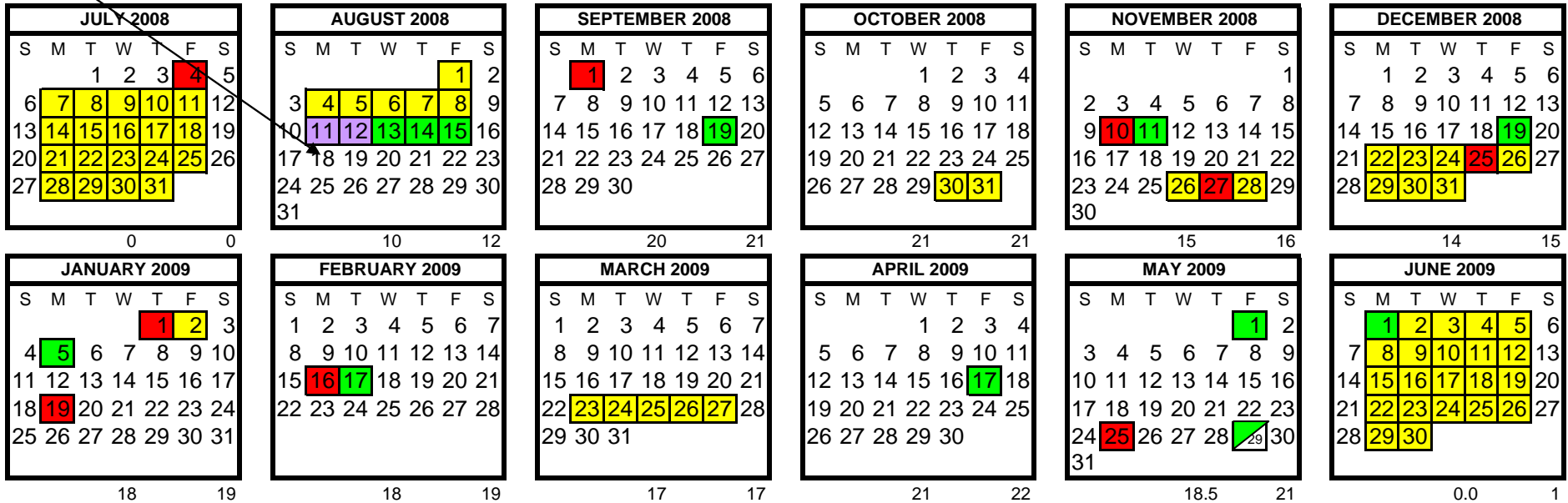
The Calendar for the 2008-2009 school year is adopted by the Board of Education subject to the provision that if for any reason the School District must close schools for more than the time provided by the statutes, the adopted 2008-2009 calendar may be amended by the Board of Education to provide enough additional school days on Saturdays, during vacation, or at the end of the present calendar to meet legal requirements as required by the statutes.

*First day of school*

# DENVER PUBLIC SCHOOLS 2008-2009 School Year Calendar

**Draft-Scenario 1A  
(Pending Pension Transaction)**

Adopted by School District No. 1 in the City and County of Denver and the State of Colorado



- No Classes for Students**  
Professional Day  
 August 13  
 September 19; December 19 (Grading of Benchmark Assessments)  
Planning Day  
 August 14, 15; January 5; February 17  
 June 1 (Teachers shall report to the school to which they are assigned for the 2009-10 school year for five (5) hours of self-directed planning time and three (3) hours will be decided upon by the School Leadership Team at the school.)  
1/2 Planning and 1/2 Focus on Student Achievement Day  
 April 17 (1/2 day District directed)  
Assessment Day  
 May 1 (Will be used for individual and/or small group assessments or other assessment-related activities.)  
Parent/Teacher Conferences -- Week of November 11 is parent/teacher conference week.  
 November 11 (Schools may modify the daily schedule for parent/teacher conference to meet the needs of the school community. Schools will also determine date and time for parent/teacher conference during 2nd semester.)
- Early Release Day**  
1/2 Planning Day  
 May 29
- Vacation/No Classes**
- MS/HS Walk-in Registration**  
 August 11, 12
- Holidays**  
 Independence Day - July 4  
 Labor Day - September 1  
 Veterans' Day - November 11  
 (Observed November 10)  
 Thanksgiving Day - November 27  
 Christmas Day - December 25  
 New Year's Day - January 1  
 Martin Luther King - January 19  
 Presidents' Day - February 16  
 Cesar Chavez Day - March 23  
 Memorial Day - May 25

<b>Semester Dates</b>	<b>Student Report Days</b>	<b>Teacher Report Days</b>	<b>End of Term-To be followed by Report Cards</b>
First Semester Begins 8/18; Ends 12/19	80 Days	85 Days	ES, ECE-8 and MS Trimester: November 7; February 20; May 29
Second Semester Begins 1/6; Ends 5/29	92.5 Days	99 Days	6-12, High School 6 Weeks: Sept. 26; Nov. 7; Dec. 19; February 13; April 3; May 29
	172.5 Total Days	184 Total Days	6-12, High School 9 Weeks: October 17; December 19; March 6; May 29
			<b>Benchmark Assessments</b>
			September 8-18; December 1-11; April 20-30

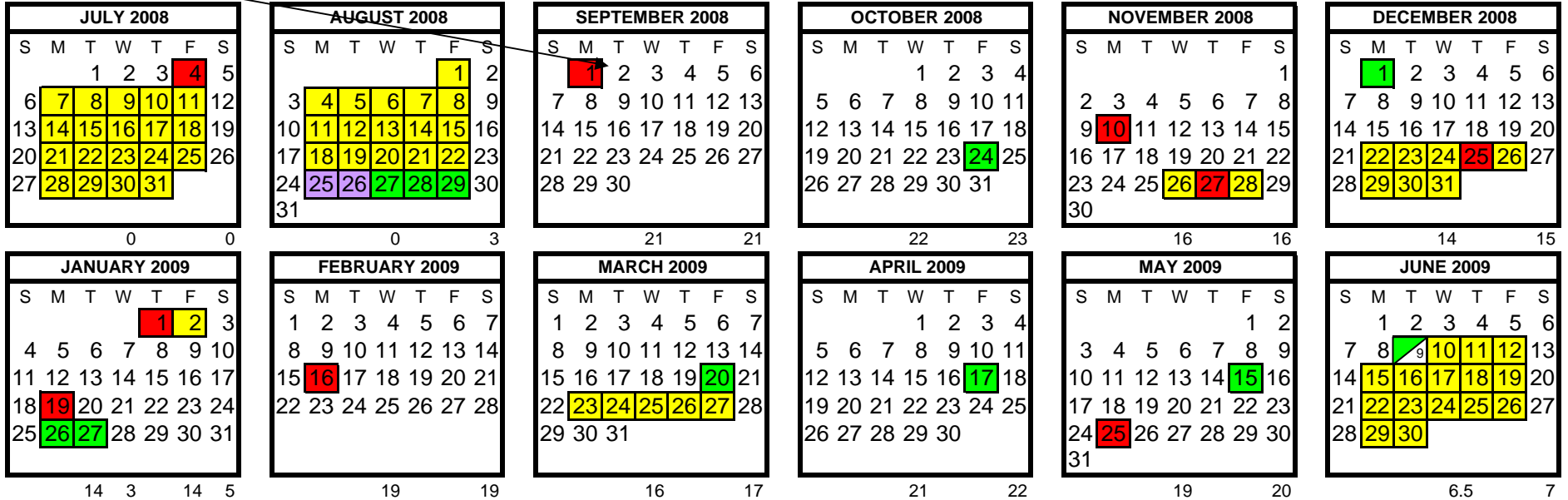
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*First day of school*

# DENVER PUBLIC SCHOOLS 2008-2009 School Year Calendar

**Draft-Scenario 2**

Adopted by School District No. 1 in the City and County of Denver and the State of Colorado



- Non Student Contact Day**  
Professional Day  
 August 28;  
 October 24; January 26 (Grading of Benchmark Assessments)  
Planning Day  
 August 27, 29; January 27; March 20  
1/2 Planning and 1/2 Focus on Student Achievement Day  
 April 17 (1/2 day District directed)  
Assessment Day  
 May 15 (Will be used for individual and/or small group assessments or other assessment-related activities.)  
Parent/Teacher Conferences -- Week of December 1-5 is parent/teacher conference week.  
 December 1 (Schools may modify the daily schedule for parent/teacher conference to meet the needs of the school community. Schools will also determine date and time for parent/teacher conference during 2nd semester.)
- Early Release Day**  
1/2 Planning Day  
 June 9
- Vacation/No Classes**
- MS/HS Walk-in Registration**  
 August 25, 26
- Holidays**  
 Independence Day - July 4  
 Labor Day - September 1  
 Veterans' Day - November 11  
 (Observed November 10)  
 Thanksgiving Day - November 27  
 Christmas Day - December 25  
 New Year's Day - January 1  
 Martin Luther King - January 19  
 Presidents' Day - February 16  
 Cesar Chavez Day - March 23  
 Memorial Day - May 25

<b>Semester Dates</b>	<b>Student Report Days</b>	<b>Teacher Report Days</b>	<b>End of Term-To be followed by Report Cards</b>
First Semester Begins 9/2; Ends 1/23	87 Days	92 Days	ES, ECE-8 and MS Trimester: November 25; March 13; June 9
Second Semester Begins 1/20; Ends 6/9	84.5 Days	90 Days	6-12, High School 6 Weeks: Oct. 17; Dec. 5; January 30; March 13; May 1; June 9
	171.5 Total Days	182 Total Days	6-12, High School 9 Weeks: November 7; January 16; April 3; June 9

**Mid-Term and End of Course Assessment**  
January 12-23; May 26 - June 5

**Benchmark Assessments**  
October 13-23; January 12-23; May 4-14

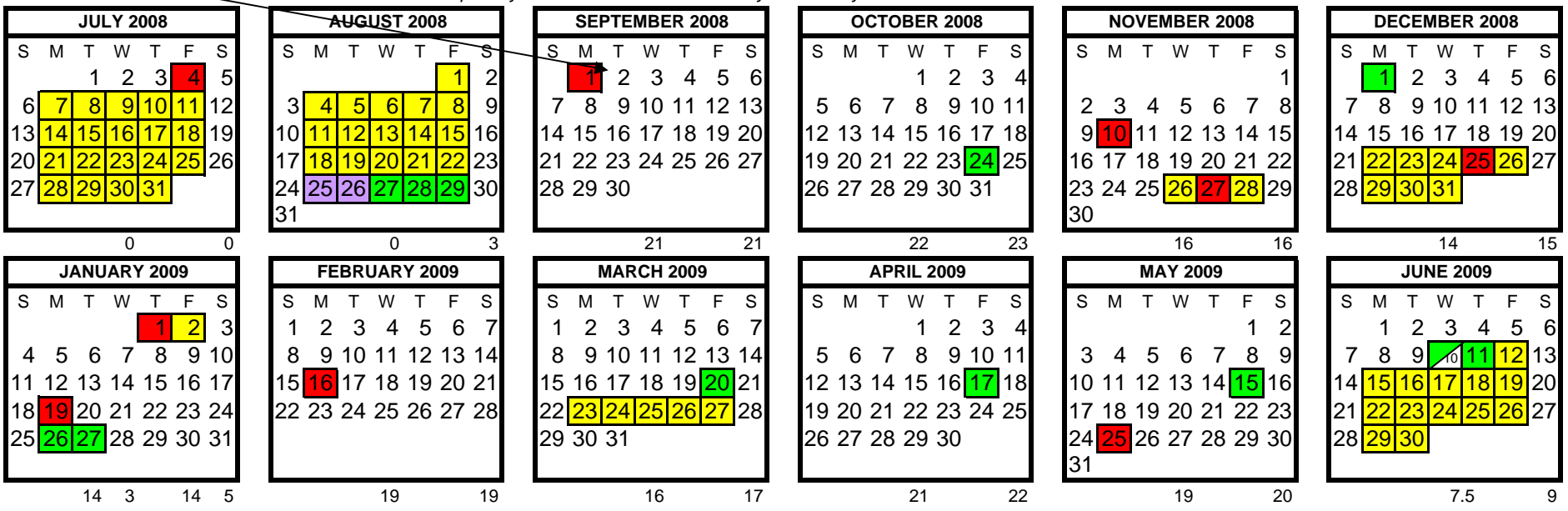
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*First day of school*

# DENVER PUBLIC SCHOOLS 2008-2009 School Year Calendar

**Draft-Scenario 2A  
(Pending Pension Transaction)**

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Professional Day  
 August 27;  
 October 24; January 26 (Grading of Benchmark Assessments)  
Planning Day  
 August 28, 29; January 27; March 20  
 June 11 (Teacher shall report to the school to which they are assigned for the 2009-10 school year for five (5) hours of self-directed planning time and three (3) hours will be decided upon by the School Leadership Team at the school.)  
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 June 10
- Vacation/No Classes**
- MS/HS Walk-in Registration**  
 August 25, 27
- Holidays**  
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