



2009 – 10 Re-adopted Budget



**Presentation to the Board of Education
December 1, 2009**

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All Funds



Fund	Adopted June 2009	Re-Adopted December 2009	Difference
General	\$ 265,356,045	\$ 267,886,564	\$2,530,519
Charter Schools	21,747,008	22,196,173	449,165
APS Education Foundation	206,478	206,478	-0-
Athletic	486,950	605,563	118,613
Bond Redemption	27,290,107	47,290,107	20,000,000
Building	61,950,000	73,550,000	11,600,000
Capital Reserve	5,768,877	5,898,463	129,586
Colorado Preschool Program	5,021,532	5,572,421	550,889
Grants	40,359,278	43,307,926	2,948,648
Internal Service	1,995,932	2,117,083	121,151
Nutrition Services	12,428,643	12,436,461	7,818
Pupil Activity	269,805	392,190	122,385
Risk-Related Activity	4,284,729	4,407,986	123,257
Special Programs	9,689,946	11,041,724	1,351,778
Agency	2,400,000	2,400,000	- 0 -
Total	\$ 459,255,330	\$ 499,309,139	\$ 40,053,809

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Charter Schools

pgs. 308 - 319



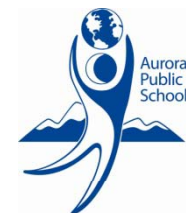
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Bond Redemption

pgs. 330 - 331



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Bond Redemption

pgs. 330 - 331



The district will possibly defease (pay off debt early) up to \$20 million of current outstanding general obligation bond debt before the end of the budget year.

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Building

pgs. 332 - 333



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Colorado Preschool Program

pgs. 336 - 337



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Colorado Preschool Program

pgs. 336 - 337



- Additional 89 slots were granted to APS, which equates to approximately \$325K
- Serve 1,371 three and four year old children
- 1,060 attend 2 Child Development Centers, 20 Elementary Schools, and 1 High School
- 311 attend 9 community sites

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Grants

pgs. 338 - 399



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Special Programs

pgs. 413 - 445



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General Fund

pgs. 18 - 306



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Enrollment Projections & October Student Count



2% above projections

– Projections	Flat
– October Count 2009	+ 650
– Change in revenues (2009-10 per pupil revenue = \$7,238)	+ \$4.7M

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Mill Override Capacity for APS



- Statutorily allowed = 20% of Total Program Funding = \$47M
- Current Override 1990 \$ 7,639,028
- Current Override 2008 \$14,700,000
- Total \$22,339,028

48% of allowed

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Changes/Updates



- Distributed Per Pupil Allocation (PPA) non-salary carryover funds to school sites, reduced contingency
- Distributed Admin/PT salaries and benefits, reduced contingency
- Enrollment increase of 650 full-time students over projections
- Established benefits modernization budget
- Shored up expelled student budget
- Shored up P-20 campus staffing
- Established P-20 Instructional Materials budget
- TE Reserve decreased to .73
- TE adjustments throughout the schools
- Assessed valuation decreased by \$93 million, \$820k for APS
- Established annual and ongoing budget for Teach For America
- Fletcher Primary budget increased due to enrollment increase
- OCR Translation budget increased
- TABOR Emergency Reserve increased per audit
- 5th Block budget distributed

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Mill Override Spending Plan



- 2008-09
 - GSI
 - Maintain staffing and programs
 - 5th Block
 - Charter allocations
- 2009-10 and/or subsequent years
 - Maintain staffing and programs
 - Expand Full-day K
 - Expand Truancy Program
 - Instructional Technology
 - Pilot Schools
 - PBS
 - IB

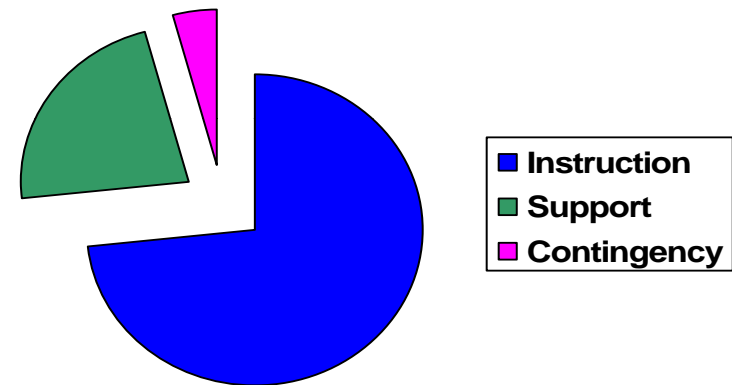
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GENERAL FUND



- 73 cents of every dollar goes to the schools for K-12 regular, special, vocational education
- salaries & benefits of school building staff & substitutes
- school building utilities,
- centralized instructional funds controlled by schools
- instructional materials



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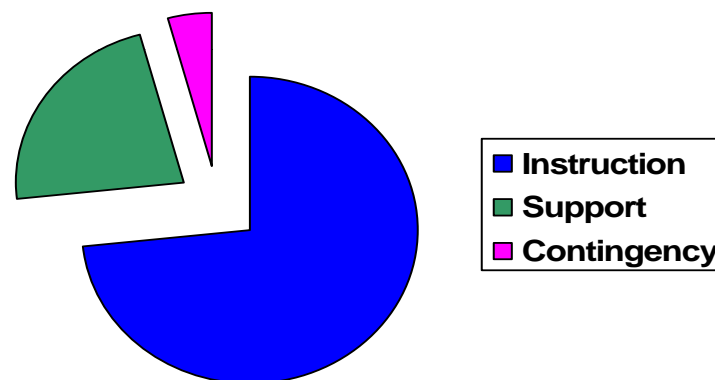


GENERAL FUND



27 cents of every dollar goes to Instructional Support, Contingency

- Instruction
- Support Services
- Superintendent
- Human Resources
- Finance, and
- District-Wide programs



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Fund Balance

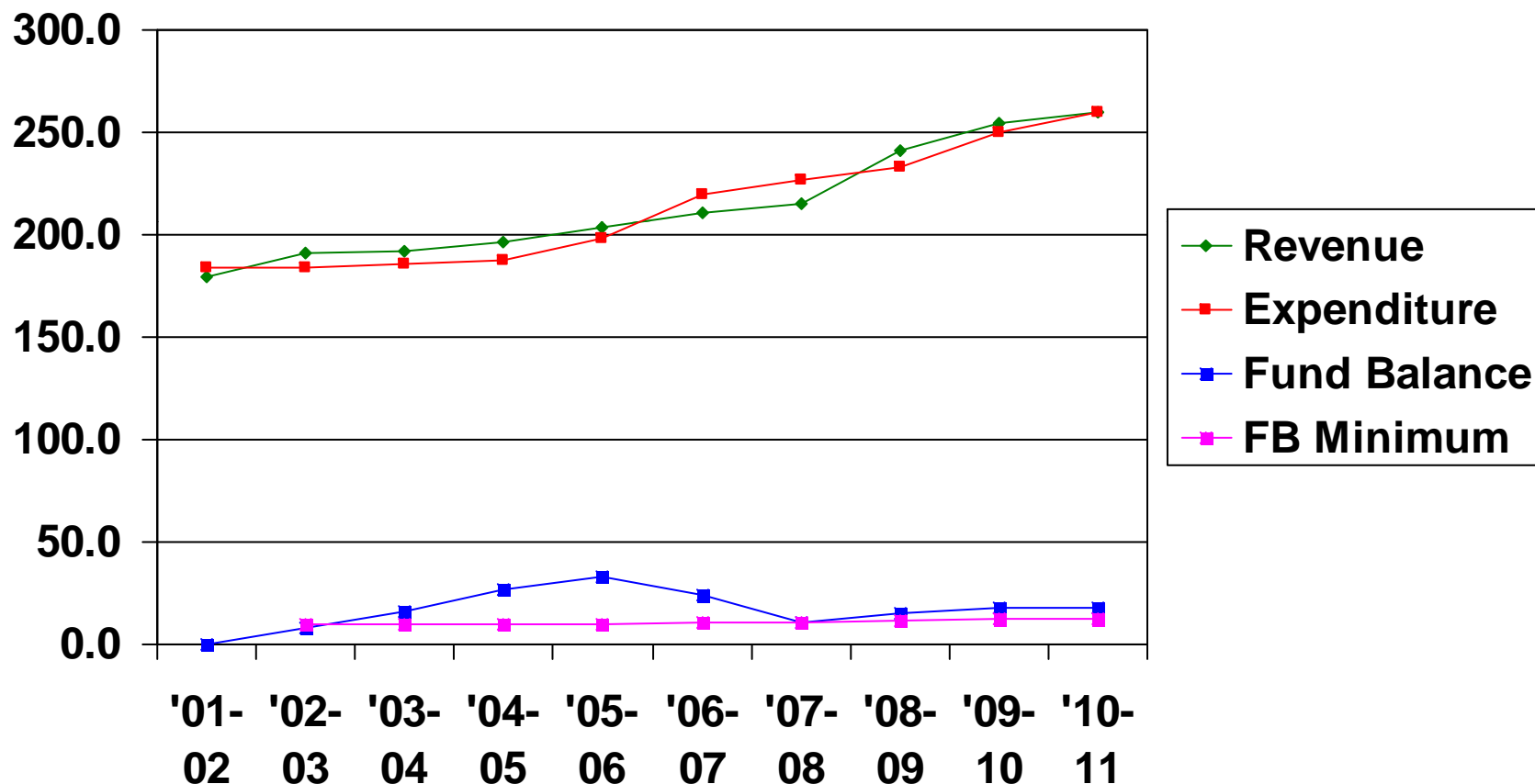


- As of June 30, 2009, it is 7.2%
- Policy requires a 5% minimum fund balance on GAAP basis
- TABOR requires a 3% balance
- Projected fund balance at June 30, 2010, is 7.8 - 8.0% (\$19.8M - \$20.5M)

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General Fund Revenue, Expenditure Fund Balance



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General Fund 2009-10



	Adopted 2009-10	Re-Adopted 2009-10
Revenues	265,356,045	267,886,564
Expenditures	265,356,045	267,886,564
Difference	0	0

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Resolutions



- 15 funds, balanced, \$499M
- Beginning fund balances used

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