



Aurora
Public
Schools

Board of Education

Agenda

meeting of

December 11, 2008

Aurora Public Schools

1085 Peoria Street
Aurora, Colorado 80011

AURORA PUBLIC SCHOOLS
1085 Peoria St.
Aurora, CO 80011

A G E N D A
BOARD OF EDUCATION
December 11, 2008
6:30 p.m.

I – PRELIMINARY

A. CALL TO ORDER

1. Roll Call

B. PLEDGE OF ALLEGIANCE

C. WELCOME TO VISITORS

The regular meeting of the Aurora Public Schools Board of Education will convene in the Dr. Edward and Mrs. Patricia Lord Boardroom of Educational Services Center 4. Individuals wishing to address the Board of Education on a specific agenda item are requested to sign up at the table on the south side of the boardroom prior to discussion of the Information and Action Items. Individuals wishing to address the Board of Education on a non-agenda item are requested to sign up and will be provided an opportunity, limited to three minutes, at the beginning of the meeting and, limited to three minutes, at the end of the meeting during Opportunity for Audience.

Please contact the Aurora Public Schools at 303-344-8060, ext. 28988 if, because of a disability, you require special assistance (such as sign language or oral interpreting services) in order to participate in a meeting of the Board of Education. Persons with such needs are requested to make contact at least one week prior to the Board of Education meeting, if possible, in order to allow staff to coordinate arrangements.

D. APPROVAL OF AGENDA

The December 11, 2008, agenda is presented for approval.

E. APPROVAL OF MINUTES

The minutes of the regular meeting of the Board of Education held on December 2, 2008, are presented for approval.

F. OPPORTUNITY FOR AUDIENCE

December 2, 2008, Minutes

I. **PRELIMINARY**

Carmany called the December 2, 2008, meeting to order at 6:30 p.m.

Roll Call

The following members were present:

Matt Cook, president
Jeanette Carmany, vice president
Jane Barber, secretary
Peter Cukale, treasurer
Mary W. Lewis, director
Amy Prince, director

The following member was absent:

Judith Edberg, director

Also meeting with the Board of Education were:

John L. Barry, superintendent of schools
Tony Van Gytenbeek, deputy superintendent
Lisa Escárcega, chief accountability and research officer
Rod Weeks, chief finance officer
Kari Allen, chief personnel officer
William Stuart, chief academic officer
Anthony Sturges, chief operating officer
Tonia Norman, assistant to Board of Education

Pledge of Allegiance

Carmany led the Board and audience in the pledge to the flag. She then welcomed visitors to the meeting.

Approval of Agenda

The December 2, 2008, agenda was approved as written.

Approval of Minutes

The minutes of the regular meetings of the Board of Education held November 11, 2008, and November 18, 2008, were approved as written.

Student Performance

The Aurora Central High School Trojans, under the direction of Donella Iverson, performed two musical selections at the December 2 Board meeting. Barry presented Iverson with a Superintendent recognition coin for her leadership of the talented musical ensemble.

Opportunity for Audience

Silvia Marquez, 906 Macon Street, 303-367-1116, addressed the Board in regard to security and safety at APS schools.

Marquez shared that 12 parents formed a committee to review safety and security at district schools. The committee met with city officials who presented information on what was important in regard to security and safety at school sites. Twelve schools were targeted for security efforts as a result of research. The overall goal and focus of the committee is to have security measures at more APS schools. Peoria Elementary now has flashing lights as a result of the committee's efforts.

The parent committee met with Jay Pierce, senior planner with the city of Aurora, and Joshua Hensley, planning coordinator, who suggested that information be shared with the Board. Marquez invited Board members to the monthly parent meeting held in Hoffman Heights to hear information about security and safety at school sites. Jose Paz, coordinator of language services, provides interpreting services for the parent group. Marquez concluded that any resources that the Board could provide to help with the committee's endeavors would be appreciated.

II. INFORMATION ITEMS

SUPERINTENDENT OF SCHOOLS

Reports from the Board of Education

Barber attended a performance at Virginia Court in which fifth grade students did a dance from the Philippines. Becky McGurk, music teacher, and Jack Hubbell, physical education teacher, hold a performance for each grade level at least once a year. They both do an amazing job and should be commended.

Prince had a chance to tour the technical services building with Jason Braddy, technical services manager. She thanked Braddy and the technical services staff for the tour.

Prince noted student artwork on the wall in the boardroom. She thanked students that provided artwork and teachers that organized the display.

Items of Current Interest

Barry shared that the APS Board of Education approved two proposals to create two new Pilot Schools in APS. Fletcher Elementary School, currently a K-5, will open in the 2009-10 school year as two separate schools sharing the same facility: Fletcher Primary School (grades K-3) and Fletcher Intermediate Science and Technology School (grades 4-8). Please join our celebration on Wednesday, December 3 at Fletcher Elementary School at 10 a.m.

Congratulations to Crawford Elementary School for meeting the Superintendent's reading challenge. Every student read 25 books. This is the second year in a row that every Crawford classroom has met this challenge. The school celebrated with a pizza party sponsored by the Aurora Public Schools Education Foundation.

Congratulations to Kenton Elementary School Physical Education Teacher Donna Carey for earning the "Colorado Dance Educator of the Year" award by the Colorado Association for Health, Physical Education, Recreation and Dance.

Each year Carey organizes a winter musical program that showcases the musical and dance talents of approximately 300 students. The program is always a big hit with parents and community members. Carey also organizes the annual Read, Run and Race Field day, a two-day event for K-5 students where each station is based on a piece of literature. In addition, she co-hosted the first ever art, music and physical education In-service for APS and has presented at numerous district In-services on how to best incorporate dance into the curriculum.

We thank Carey for her dedication to our students, staff and community and for creating a safe environment where students feel free to enjoy expression through movement. She has demonstrated the importance of quality physical education, and has taught students and staff that dance is a life-long activity resulting in a healthy lifestyle that has the power to bring people together.

Vista 2010 Update

People

Allen provided an update on highly qualified requirements for teachers and instructional support classified staff. Data is collected throughout the fall and submitted to the Colorado Department of Education on December 1 of each year. Data collected from the 2007-08 school year showed that 98.4 percent of teachers were highly qualified and 98.34 percent of instructional support classified staff were highly qualified. For the past two years, CDE has reported percentages of highly qualified teachers in high to low poverty schools and compared data to the state average. APS has beaten the state average of highly qualified teachers in high poverty schools for the last two years. Approximately 98.55 percent of highly qualified teachers work in high poverty schools in APS compared to the state average of 96.98 percent.

We offer a five course training program to meet highly qualified requirements for new paraprofessionals and educational assistants. Each course has three to four class meetings and classified employees receive foundation training to support instruction in APS as well as literacy, math and reading. Classified instructional support employees are assessed and must demonstrate proficiency levels equivalent of two years of college before being deemed highly qualified. APS is one of the few districts that provide this type of instruction. We feel it is the right direction to ensure our staff is highly qualified.

Carmany asked what the most difficult positions to fill were. Allen replied that special education, high school math, science and ELA were the most difficult positions to fill.

Barber asked if NCLB training for classified support staff was in-house and whether we had qualified instructors. Allen shared that we contract with retired teachers and part time teachers to provide NCLB training. We are also planning to revise our diverse learners course to incorporate diversity training that is being developed by school services.

Achievement

Stuart reviewed Action 44: Meet annual measurable achievement objectives for English language learners. The AMAO is an academic indicator of achievement that we are required to report on. Our three targeted goals were to increase the

number of ELL students who scored advanced on the CELA test by 60 percent; increase the percentage of students who become proficient in English; and make adequate yearly progress. We met goals one and two but we did not make AYP. We are expecting similar results this year.

Community

Escarcega reviewed Action 64: Increase the number of home visits by 10 percent annually. The objective has changed in that we are no longer asking teachers to make home visits. Home visits will now be conducted by district truancy specialists. The metric is to increase home visits by 10 percent annually. During the October Count period, truancy specialists made 226 home visits; 53 home visits were made prior to the October Count. Our goal is to increase home visits by 55 this year. In the 2007-08 school year, we made 339 home visits. We have developed a home visit guide for staff and training has begun with administrative staff on protocol and guidelines for home visits. We have asked school sites to make this an ongoing task and are working with them to support a large scale home visit initiative at the beginning of the year.

Environment

Sturges invited Joshua Hensley, planning coordinator, to the staff table to review student enrollment projections in the E-470 corridor. Hensley reviewed a graph of actual and total projected student enrollment growth in new developments along the E-470 corridor. We have been tracking three potential scenarios through 2010 and anticipate a slowdown based on housing data collected. In 2010, the scenarios begin to diverge and student enrollment growth would most likely be on a smaller scale. The next update will be more conservative based on economic and housing needs. New home construction in the E-470 corridor has slowed but the city of Aurora continues to issue building permits at the same rate as the previous year.

Lewis asked if student enrollment projections were for the E-470 corridor only. Hensley replied that students living in new housing developments such as Buckley, Conservatory, Traditions, Cross Creek and Murphy Creek were included in projections. In 2003, we had 23 students living in the E-470 corridor; we now have 1,100 students living in the area.

DIVISION OF ACCOUNTABILITY AND RESEARCH

No Items

DIVISION OF FINANCE

Mill Levy Certification

Weeks shared that prior to December 15 of each year, local boards of education are required to certify the number of legally allowable mills to the respective counties' board of commissioners.

- August 25 – county assessors certify to each school district the total assessed valuation and actual value of taxable property in the district.
- December 10 – county assessors have until this date to make and communicate final changes in assessed valuations to school districts.
- December 15 – last date that school boards are required to certify mill

levies to county commissioners in Adams and Arapahoe counties.

- The Board will be asked to approve final mill levy figures on Thursday, December 11.

The components of the mill include a general fund mill and a bond fund mill. Components within the general fund include the standard mill, credit/abatement mill and the override mill.

- Standard Mill: certified by CDE, generates the property tax revenue portion of the total program revenue for school districts as part of the School Finance Act of 1994, frozen at 26.010 by 2007 legislation
- We are looking at a ruling in December to determine if the 26.010 figure would remain the same. If the ruling has not taken place by December 11, the 26.010 figure would remain the same and we would ask the Board to certify.
- Credit/Abatement Mill: increases tax revenues in subsequent years to reimburse districts for lost revenues due to decreased assessed valuations granted by the counties.
- Override Mill: approved by voters in 1990 and generates \$7,639,028 of tax revenue.
- Override Mill: approved by voters in 2008 and generates \$14,700,000 of tax revenue.

The other component of the total mill is the bond fund. APS has been able to take care of capital needs without increasing the tax rate. Mills have generated necessary revenues to make scheduled principal and interest payments on all outstanding debt. Jim Bittle and Steve Bell and staff provide debt schedules, structures and maturities when bonds are sold in order to pay off outstanding debt.

Funds are calculated on a total basis in Adams and Arapahoe counties and mill numbers are the same for both counties. Funds that are generated from both counties are different because assessed valuation amounts in the counties are different. The assessed valuation for Adams County is \$500 million and generates \$31 million in tax revenues. The assessed valuation for Arapahoe County is \$1.2 billion and generates \$68 million in tax revenues. The 2009 mill levy override amount has been added for both counties to equal \$14.7 million. A comparison table from the previous year showed an increase of 7.731 percent from 2008 to 2009 and a 1.8 increase in assessed valuation due to new construction and valuations on existing APS properties.

The impact on homeowners as a result of the 2009 mill levy is a 7.731 mill increase on a \$200,000 home equating to approximately \$123 in additional school taxes than the prior year, \$725 to \$848.

Final assessed valuation figures from both counties will be available on December 11 when this item is returned for action.

DIVISION OF HUMAN RESOURCES

Employee Transition for the 2009-10 School Year

Allen shared that the Board had an opportunity to review data in regard to the employee transition program last year. Information was recently updated and provided to the Board for review. For the last several years, we offered transition to employees who planned to retire and participation numbers have been fairly

consistent. This year, employee participation numbers increased most likely due to last year's decision by the Board to discontinue transition in the 2009-10 school year. At that time, the Board asked to revisit the employee transition program in December to reconfirm the decision. Sixty-six employees participated in the program and decided to retire and transition this year.

Part of the reason that the Board determined to discontinue the transition program in 2009-10 was due to budget concerns and cuts that have occurred over the past two years. Reports from the finance department indicate that the district still has some recovery in regard to the budget and it will take time to rebuild reserves.

The recommendation is that the Board confirm its decision to not offer the employee transition program for the 2009-10 school year and to discontinue the employee transition program until district finances rebound. This item will return for action on December 11.

Lewis asked why some employees chose to rescind their retirement. Allen replied that individual circumstances vary. Some employees rescind their retirement in order to skip the transition year and just retire. Everyone who participates in the transition program is retired.

Prince asked if time lines had been established for employees who wanted to rescind their retirement. Allen replied that the deadline to apply for retirement is March; the deadline to rescind is June 30.

DIVISION OF INSTRUCTIONAL SERVICES

No Items

DIVISION OF SUPPORT SERVICES

2008-09 K-12 Enrollment Update

Sturges invited Josh Hensley, planning coordinator, to the staff table to present information on 2008-09 K-12 student enrollment projections. Hensley reviewed a graph of total K-12 enrollments in traditional schools from 2000 to 2008. In the first half of the decade, student enrollment grew at a fairly consistent predictable rate. In 2005, we saw a significant jump in student enrollment. In the past two years, we have seen significant enrollment declines of more than 1,000 students. In the 2007-08 school year, we saw our largest decline of student enrollment in 30 years of data recordkeeping. Our current student enrollment level is similar to 2002 and we grew by 452 students.

Last November, we saw significant declines in student enrollment. Information from charter schools indicated that student enrollment had increased and declines would be worse than in previous years. As a result, we projected a decline of 600 students. We were over projections by 1,052 students with most of the growth occurring at the elementary and high school levels. Two general factors for increased student growth include program and marketing changes as well as the overall economy. About 33 percent of growth occurred at the kindergarten level and we grew by 167 students. Over nine percent of the district's student population is at the kindergarten level.

Year to year stability graphs showed growth for students who were enrolled in APS in May of the previous year but were not present for the October Count.

Data showed that 348 less students left APS than in the previous year. This year, new student enrollment, excluding kindergarten students, increased by 452 students. The increase of stability and new student enrollments may be due to the economy in that trends suggest that people stay put during a tight economy and housing market. Hensley reviewed a graph showing percentages of rental properties in three metropolitan areas including Denver, Aurora and Cherry Creek. APS has a significant number of rental properties compared to other districts. In a tight housing market and tough economy, metropolitan areas that have a high number of rental units become more attractive to families.

Charter school enrollments increased by 682 students this year. Approximately 447 students who were enrolled in a district school in May elected to enroll in a charter school as indicated on October 1. Charter student enrollments were a bigger impact on the district this year than the previous year. The number of students that left the district to attend schools in other metropolitan school districts has also doubled. Trends resulting in decreased enrollments are still occurring in APS and we have to continue to plan for a worst case scenario.

Hensley reviewed a graph of changing enrollments over the course of the year. Enrollment changes dramatically in APS from month to month but in December 2007, student enrollment stabilized more than the previous year. Growth along the E-470 corridor is growing and we are projecting steady growth in new housing developments.

Barry noted that student enrollment decreased by 600 students as projected. We gained more than 1,000 students and were 452 students over projections. The projections made in order to meet finance requirements from last year were proven. Our truancy efforts, promoting and marketing our school district and the increased rental market helped increase student enrollment.

Prince commented about the need to increase marketing to promote middle schools. This is a time when parents start losing control and kids become more independent. We must find ways to keep nervous middle school parents involved at the middle school level.

III. CONSENT AGENDA - ACTION ITEMS

SUPERINTENDENT OF SCHOOLS

No Items

DIVISION OF ACCOUNTABILITY AND RESEARCH

No Items

DIVISION OF FINANCE

No Items

DIVISION OF HUMAN RESOURCES

Classified Personnel

Licensed Personnel

Non-Licensed Administrative and Professional/Technical Personnel

DIVISION OF INSTRUCTIONAL SERVICES

No Items

DIVISION OF SUPPORT SERVICES

No Items

Lewis moved and Cukale seconded to adopt the consent agenda as presented.

Roll Call: Barber, Carmany, Cook, Cukale, Lewis, Prince #8051

Approved on a vote of 6-0

IV. ACTION ITEMS

SUPERINTENDENT OF SCHOOLS

No Items

DIVISION OF ACCOUNTABILITY AND RESEARCH

No Items

DIVISION OF FINANCE

General Obligation Bonds, Series 2008

Weeks shared that the Board was provided information concerning the sale of General Obligation (GO) Bonds, Series 2008 at the November 18, 2008, Board meeting. This resolution and related documents authorizes the district to sell newly authorized GO Bonds in the amount of \$150 million to complete a significant portion of the projects identified in the Capital Improvement Plan approved by the voters on November 4, 2008. This resolution also authorizes and approves various documents associated with the sale of the bonds such as the Bond Purchase Agreement, the Registrar and Paying Agent Agreement, and the Continuing Disclosure Certificate.

The recommendation is that the Board approve the General Obligation (GO) Bonds, Series 2008 Resolution as presented.

Cukale moved and Carmany seconded to approve the General Obligation (GO) Bonds, Series 2008 Resolution as presented.

Cook asked if bonds could be sold in the marketplace in smaller portions. Steven Bell shared the issue is currently sized at \$150 million and is driven by market conditions. We could sell the bonds in smaller portions but the current plan is sized at \$150 million.

Bell shared that the resolution authorizes the districts to sell the bonds; authorizes terms and conditions of the bond; and authorizes the Superintendent and Chief Financial Officer to approve the sell when it occurs.

Roll Call: Barber, Carmany, Cook, Cukale, Lewis, Prince #8052

Approved on a vote of 6-0

DIVISION OF HUMAN RESOURCES

No Items

DIVISION OF INSTRUCTIONAL SERVICES

No Items

DIVISION OF SUPPORT SERVICES

No Items

IV. CONCLUDING ITEMS

Opportunity for Audience

Correspondence

Next meeting date

The next business meeting of the Board of Education will be held December 11, 2008, at 6:30 p.m. in the Dr. Edward and Mrs. Patricia Lord Boardroom.

Adjournment

Cook moved that the Board recess into executive session, under the authority of C.R.S. §24-6-402(b) to discuss the Superintendent’s contract renewal. Barber moved and Prince seconded to recess into executive session.

The regular meeting of the Board of Education adjourned at 7:45 p.m.

President

ATTEST _____
Secretary

Information Items

II - INFORMATION ITEMS

A. SUPERINTENDENT OF SCHOOLS

- 1. **Reports from the Board of Education** **Staff Responsible – Board**
6:30 - 6:40
- 2. **Items of Current Interest** **Staff Responsible – Barry**
6:40 - 6:50

B. DIVISION OF ACCOUNTABILITY AND RESEARCH

- 1. **School Accountability Reports (SARs)** **Staff Responsible – Escárcega**
6:50 - 7:05

Chief Accountability and Research Officer Lisa Escárcega will provide the Board with an update and explanation of the School Accountability Reports (SARs).

C. DIVISION OF FINANCE

- 1. **2008-09 Budget Readoption** **Staff Responsible – Weeks**
7:05 - 7:25
(Move forward for action Dec. 11)

(Attachment II-C-1 and attachment under separate cover)

Prior to January 31 of the current budget year, local boards of education are allowed to readopt their district budget. The board will be provided with a revised budget with changes that have been incorporated since the original adoption in June.

D. DIVISION OF HUMAN RESOURCES

No Items

E. DIVISION OF INSTRUCTIONAL SERVICES

- 1. **University Partnerships for Leadership Development** **Staff Responsible – Stuart**
7:25 - 7:45

The Division of Instruction will provide an update to the Board on university partnerships that support leadership development in the Aurora Public Schools.

F. DIVISION OF SUPPORT SERVICES

No Items

Consent Agenda – Action Items

III - CONSENT AGENDA - ACTION ITEMS

A. SUPERINTENDENT OF SCHOOLS

No Items

B. DIVISION OF ACCOUNTABILITY AND RESEARCH

No Items

C. DIVISION OF FINANCE

No Items

D. DIVISION OF HUMAN RESOURCES

1. Classified Personnel

Staff Responsible – Allen
7:45 - 7:46

a. Resignation

- 1) Kyung Lee 12-01-08 Paraeducator, Day Care Assistant, Dartmouth
- 2) Albert Watters 11-24-08 Custodian, Clyde Miller

b. Termination

Clarencetta Washington 10-08-08 Paraeducator, Before & After Assistant, Arkansas

c. Appointment

- 1) Dolores Brokop 11-19-08 Paraeducator, Before & After Assistant, Arkansas
- 2) Joshua Harges 11-12-08 Paraeducator, Before & After Assistant, Dalton
- 3) Bonnie Harris 11-18-08 Secretary, Principal, Arkansas
- 4) Ayesha Thunderhawk 12-01-08 Assistant, Nutrition Services, Aurora Hills

d. Leave of Absence

- 1) Maria Acero 10-14-08 Medical Assistant, Nutrition Services, Murphy Creek
- 2) Cynthia Miller-Hubbard 11-26-08 Medical

Specialist, Human Resources Payroll,
ESC 4

e. Return from Leave of Absence

Maria Acero	11-17-08	Assistant, Nutrition Services, Murphy Creek
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f. Reassignment

Hellena Fregia	11-13-08	Clerk, General Ed Support, CDC to William Smith
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g. Transfer

Danny Lomeli	11-17-08	Paraeducator, Preschool, Park Lane to Altura
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2. Licensed Personnel

**Staff Responsible – Allen
7:46 - 7:47**

a. Appointment

- | | | | |
|----|-----------------|----------|--------------------------|
| 1) | Kira Sobota | 12-01-08 | Cross Categorical, ESC 2 |
| 2) | Margery Venning | 11-24-08 | ELA, Vaughn |

b. Return from Leave of Absence

Karen Elliott	11-24-08	Grade 4, Sable
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3. Non-Licensed Administrative and Professional/Technical Personnel

**Staff Responsible – Allen
7:47 - 7:48**

a. Retirement

Victoria Adamitis	12-19-08	Coordinator, Grants, ESC 1
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RECOMMENDATION: The Board approve the personnel actions.

E. DIVISION OF INSTRUCTIONAL SERVICES

No Items

F. DIVISION OF SUPPORT SERVICES

No Items

Action Items

IV - ACTION ITEMS

A. SUPERINTENDENT OF SCHOOLS

No Items

B. DIVISION OF ACCOUNTABILITY AND RESEARCH

No Items

C. DIVISION OF FINANCE

1. Mill Certification

**Staff Responsible – Weeks
7:48 - 7:53**

(Attachment IV-C-1)

Prior to December 15 each year, local boards of education are required to certify the number of legally allowable mills to the respective county Board of Commissioners. Preliminary information on assessed valuations, mill calculations, and the impact on taxpayers was presented at the board meeting on December 2, 2008.

RECOMMENDATION: The Board certify to the boards of county commissioners of Adams and Arapahoe counties, state of Colorado, a bond redemption fund mill levy of 15.000 and a general fund mill levy of 38.248.

D. DIVISION OF HUMAN RESOURCES

1. Employee Transition for the 2009-10 School Year

**Staff Responsible – Allen
7:53 - 7:58**

In February 2008, the Board acted to discontinue employee transition for the 2009-10 school year. The Board was presented updated transition information and discussed whether to confirm its decision to discontinue transition for 2009-10. The Board also discussed future options for employee transition.

RECOMMENDATION: The Board has discussed employee transition for both 2009-10 and future years. The recommendation is to confirm the Board's decision to discontinue transition beginning 2009-10 and not consider transition again until the district's financial status rebounds.

E. DIVISION OF INSTRUCTIONAL SERVICES

No Items

F. DIVISION OF SUPPORT SERVICES

No Items

Concluding Items

V - CONCLUDING ITEMS

A. OPPORTUNITY FOR AUDIENCE

B. CORRESPONDENCE

C. NEXT MEETING DATE

The next business meeting of the Board of Education will be held on January 6, 2009, at 6:30 p.m. in the Dr. Edward and Mrs. Patricia Lord Boardroom at Educational Services Center 4.

D. ADJOURNMENT

Attachment II-C-1

2008-09 Budget Readoption

Readoption of the 2008-09 Budget & Appropriation

RESOLUTION

WHEREAS, budgets for the 2008-09 General, Charter Schools, Athletic, Bond Redemption, Building, Capital Reserve, Colorado Preschool and Kindergarten Program, Grants, Internal Service, Nutrition Services, Pupil Activity, Risk-Related Activity, Special Programs, and Agency Funds have been prepared, and;

WHEREAS, in accordance with Colorado Revised Statutes, the board of education of each school district shall adopt a budget and an appropriation resolution for each fiscal year prior to the beginning of the school year (CRS 22-44-110(4)), and may review and change the budget any time prior to January 31(CRS 22-44-110(5));

THEREFORE, BE IT RESOLVED that the board of education of Joint District No. 28-J of the Counties of Adams and Arapahoe adopt the following budget amounts and appropriate said amounts including appropriations by program and object in the general fund of the adopted budget for fiscal year beginning July 1, 2008, and ending June 30, 2009.

<u>FUND</u>	<u>AMOUNT</u>
General	\$248,207,550
Charters	18,643,076
Athletic	567,886
Bond Redemption	23,239,035
Building	19,950,000
Capital Reserve	6,642,672
Colorado Preschool & Kindergarten Program	5,053,079
Grants	28,482,301
Internal Service	1,838,292
Nutrition Services	11,690,768
Pupil Activity	269,805
Risk-Related Activity	4,805,948
Special Programs	10,746,139
Agency	<u>2,200,000</u>
TOTAL ALL FUNDS	\$382,336,551

Resolution Authorizing the Use of a Portion of Beginning Fund Balance as Authorized by
Colorado Statutes

RESOLUTION

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance;

WHEREAS, the board of education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit;

WHEREAS, the board of education has determined the beginning fund balances in the Athletic, Building, Capital Reserve, Colorado Preschool Program, Grants, Print Services, Nutrition Services, Risk-Related Activity, and Special Programs are sufficient to allow for the one-time expenditures;

THEREFORE, BE IT RESOLVED, in accordance with C.R.S. 22-44-105, the board of education authorizes the use of a portion of the FY2008-09 Beginning Fund Balance for the following funds: Athletic, in the amount of \$64,286 for the purpose of funding a portion of the reserves; Building, in the amount of \$10,802,989 for approved bond projects; Capital Reserve, in the amount of \$1,486,687 for site-identified projects throughout the district; Colorado Preschool Program, in the amount of \$260,993 for the purpose of maintaining a reserve; Grants, in the amount of \$767,644 for day-to-day operations of several grants; Print Services, in the amount of \$293,813 for supplies and equipment and maintaining a reserve; Nutrition Services, in the amount of \$1,038,997 for maintaining capital equipment; Risk-Related Activity, in the amount of \$805,948 for the purpose of maintaining a reserve; and Special Programs, in the amount of \$3,291,122 for day-to-day operations of several programs;

Attachment IV-C-1

Mill Certification



Division of Finance
15701 E. First Ave., Suite 106
Aurora, CO 80011

Phone – 303-365-5813
Fax – 303-326-1890
Web – www.aps.k12.co.us

To: Members of the Board of Education
Mr. John Barry, Superintendent of Schools

From: Rod Weeks, Chief Financial Officer
Stanley Rodriguez, Budget Manager

Subject: Mill Levy Certification and Assessed Valuation

Date: December 11, 2008

As prescribed by law, local boards of education are both authorized and required to certify mills in December to the county commissioners of the county(s) in which their district resides. The county assessor(s) in turn levies the mills on taxpayers who reside within the boundaries of the district, collects the property taxes, and distributes the tax revenue to the school district throughout the next calendar year.

CRITICAL DATES

August 25 - County assessors certify to each school district the total assessed valuation and the actual value of the taxable property in the district.

APS - The amounts communicated from the county assessors to-date are:

	<i>Assessed Value</i>	<i>Actual Value</i>
<i>Adams County</i>	<i>\$ 588,411,040</i>	<i>\$ 3,141,415,713</i>
<i>Arapahoe County</i>	<i><u>\$ 1,286,791,600</u></i>	<i><u>\$11,254,154,437</u></i>
<i>Total</i>	<i>\$ 1,875,202,640</i>	<i>\$14,395,570,150</i>
<i>Total last year</i>	<i>\$ 1,840,533,170</i>	<i>\$14,212,813,912</i>

December 10 - county assessors have until this date to make and communicate final changes in assessed valuations to school districts.

APS - if revised figures are received after the Board mailing on December 2, final figures and a revised recommendation will be hand carried in on December 11.

December 15 - last date school districts are required to certify mill levies to county commissioners.

APS - final numbers will be presented to the Board on December 11 for certification to meet this deadline.

AUTHORIZED MILLS

The Board is currently authorized to certify two separate mills. The General Fund mill is comprised of three components, explained below. The Bond Redemption Fund mill has only one component.

General Fund

Standard Mill - CDE certifies this mill to school districts. This mill generates the property tax revenue portion of the total program revenue for school districts as prescribed in the School Finance Act of 1994. Legislation passed during the 2007 legislative session freezes this amount at 26.010 for APS.

Override Mill 1990-This mill generates \$7,639,028 of tax revenue approved by voters in 1990.

Override Mill 2008-This mill generates \$14,700,000 of tax revenue approved by voters in 2008.

Credit/Abatement Mill - As counties grant various protests on valuations during the year, it reduces the assessed valuation upon which mills are levied. As allowed by law, this specific mill increases tax revenues in subsequent years to reimburse districts for lost revenues.

The General Fund mill is increasing by 7.718 (from 30.530 to 38.248) as a result of these calculations.

Bond Fund

This mill generates the necessary revenues to make the scheduled principal and interest payments on all outstanding general obligation debt, including the defeasance of debt.

The Bond Fund mill is remaining the same at 15.000 as a result of these considerations.

Homeowner

The impact of a 7.718 mill increase on the owner of a \$200,000 home within the APS boundaries in calendar year 2008 will be approximately \$123 more in school taxes or \$848 up from \$725.

Attachments

The tables on the following two pages provide figures to-date for certification this year as well as last year's certified amounts.

If you have any questions prior to the Board meeting on December 11th, please call me at 303-365-5813, extension 28913.

Attachments

2009 MILL LEVY
 To Certify in December 2008
 (As of 12/11/08)

ADAMS COUNTY			
	<i>Assessed Valuation</i>	<i>Taxes Required</i>	<i>Mills To Be Levied</i>
	\$ 588,411,040		
Standard		15,304,571	26.010
Credits/Abatements		191,822	0.326
Override – 1990		2,396,598	4.073
Override – 2008		4,612,554	7.839
GENERAL FUND		22,505,545	38.248
BOND REDEMPTION		8,826,166	15.000
TOTAL		\$ 31,331,711	53.248

ARAPAHOE COUNTY			
	<i>Assessed Valuation</i>	<i>Taxes Required</i>	<i>Mills To Be Levied</i>
	\$ 1,286,791,600		
Standard		33,469,450	26.010
Credits/Abatements		419,494	0.326
Override – 1990		5,241,102	4.073
Override – 2008		10,087,159	7.839
GENERAL FUND		49,217,205	38.248
BOND REDEMPTION		19,301,874	15.000
TOTAL		\$ 68,519,079	53.248

Adams/Arapahoe Total	\$ 1,875,202,640	\$ 99,850,790	53.248
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Actual Value:

Adams County	\$ 3,141,415,713
Arapahoe County	11,254,154,437
TOTAL	\$ 14,395,570,150

2008 MILL LEVY
 Certified in December 2007

ADAMS COUNTY			
	<i>Assessed Valuation</i>	<i>Taxes Required</i>	<i>Mills To Be Levied</i>
	\$ 561,883,210		
Standard		14,614,582	26.010
Credits/Abatements		207,336	.369
Override		2,332,377	4.151
GENERAL FUND		17,154,295	30.530
BOND REDEMPTION		8,428,248	15.000
TOTAL		\$ 25,582,543	45.530

ARAPAHOE COUNTY			
	<i>Assessed Valuation</i>	<i>Taxes Required</i>	<i>Mills To Be Levied</i>
	\$ 1,278,649,960		
Standard		33,257,685	26.010
Credits/Abatements		471,822	.369
Override		5,307,676	4.151
GENERAL FUND		39,037,183	30.530
BOND REDEMPTION		19,179,749	15.000
TOTAL		\$ 58,216,932	45.530

Adams/Arapahoe Total	\$ 1,840,533,170	\$ 83,799,475	45.530
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Actual Value:

Adams County	\$ 3,043,422,939
Arapahoe County	<u>11,169,390,973</u>
TOTAL	\$14,212,813,912