



## DISTRICT MISSION

*... Guarantee that each student achieves his or her dreams and contributes enthusiastically to his or her community and the world ...*

## BOARD PURPOSE

*Providing highly effective governance for Mapleton's strategic student achievement effort.*

## CORE ROLES

*Guiding the district through the superintendent  
Engaging constituents  
Ensuring effective operations and alignment of resources  
Monitoring effectiveness  
Modeling excellence*

## 2009-2010

### FOCUS AREAS

*Student Achievement  
Exceptional Staff  
Character Development  
Learning Environment  
Communication  
Community Involvement  
Facilities Management  
District Image*

## BOARD MEMBERS

*Cindy Croisant  
Victor Domenico  
Craig Emmert  
Norma Frank  
Raymond Garcia*

## SUPERINTENDENT

*Charlotte Ciancio*

# Mapleton Public Schools Board of Education

Regular Meeting  
Administration Building

June 8, 2010  
6:00 p.m.

- 
1. Call to Order
  2. Roll Call
  3. Pledge of Allegiance
  4. Approval of Agenda
  5. What's Right in Mapleton
  6. Public Participation
  7. Approval of the May 18, 2010, Board Meeting Minutes
  8. Report of the Secretary
  9. Consent Agenda
    - 9.1 Personnel Action, Policy EL 4.2 – Mr. Brown
    - 9.2 Administrative Contract Ratification, Policy EL 4.2 – Mr. Brown
    - 9.3 Mapleton Education Association Contract Ratification – Mr. Brown
    - 9.4 Classified Contract Ratification, Policy EL 4.2 – Mr. Brown
    - 9.5 Addendum to Superintendent Contract, Policy BSR 2.5 – Ms. Ciancio
  10. Focus: Student Achievement
    - 10.1 Instructional Materials Adoption, Policy EL 4.8 – Mrs. Kapushion
  11. Focus: Communication
    - 11.1 Proposed Budget Presentation, Policy EL 4.4 – Mrs. Martinez
    - 11.2 Supplemental Budget, Policy EL 4.4 – Mrs. Martinez
    - 11.3 Fund Balance Reconciliation, Policy EL 4.4 – Mrs. Martinez
  12. Discussion of Next Agenda
  13. Superintendent's Comments
  14. Board Committee Update
  15. School Board Remarks
  16. Next Meeting Notification – Tuesday, June 22, 2010
  17. Adjournment
- 

### ***Welcome to a meeting of the Mapleton Public School Board of Education!***

*The board's meeting time is dedicated to addressing Mapleton's mission and top-priority focus areas. "Public Participation" is an opportunity during the business meeting to present brief comments or pose questions to the board for consideration or follow-up. Each person is asked to limit his or her comments to 3 minutes. If you are interested in helping Mapleton's efforts, please talk with any member of the district leadership team or call the district office at 303-853-1015. Opportunities abound. Your participation is desired.*

**1.0 CALL TO ORDER**

President Norma Frank called the meeting of the Board of Education – Mapleton Public Schools to order at 4:55 p.m. on Tuesday, May 18, 2010, at the Administration Building.

**2.0 ROLL CALL**

Norma Frank - President	Present
Cindy Croisant – Vice President	Present
Craig Emmert – Treasurer	Present
Ray Garcia – Secretary	Present
Victor Domenico – Assistant Secretary/Treasurer	Present

**3.0 PLEDGE OF ALLEGIANCE**

Mrs. Frank led the Pledge of Allegiance.

**4.0 APPROVAL OF AGENDA**

**MOTION:** By Mr. Emmert, seconded by Mr. Domenico, to approve the agenda as presented.

AYES: Ms. Croisant, Mr. Domenico, Mr. Emmert, Mrs. Frank, and Mr. Garcia  
Motion carried 5-0

**5.0 WHAT'S RIGHT IN MAPLETON**

Mrs. Kapushion introduced Dr. Carole Basile, Associate Professor at UC Denver, who has supported the math and science efforts in our district. She facilitated the training for our teachers in math & science, helped Mapleton acquire \$2 million in grant support for math and science teachers, and facilitated teacher growth with bi-monthly meetings. She also volunteered her time to help us write the I3 grant. Mrs. Frank thanked Dr. Basile and presented her with a small gift.

**RECESS:** 4:58 p.m. and reconvened at 5:02 p.m.

**6.0 PUBLIC PARTICIPATION**

None.

**7.0 APPROVAL OF MINUTES**

**MOTION:** By Mr. Domenico, seconded by Ms. Croisant, to approve the minutes of the April 27, 2010, Regular Board meeting.

AYES: Ms. Croisant, Mr. Domenico, Mr. Emmert, Mrs. Frank, and Mr. Garcia  
Motion carried 5-0

**8.0 REPORT OF THE SECRETARY**

Mr. Garcia read a thank you letter to the Board of Education and Superintendent Ciancio from Nance Berry, retired teacher from Monterey.

**9.0 CONSENT AGENDA**

**MOTION:** By Ms. Croisant, seconded by Mr. Domenico, to approve Agenda items as stated on the Board Agenda dated May 18, 2010: 9.1 Personnel Action; 9.2 Finance Report for April, 2010; 9.3 Student Travel – College Summit; and 9.4 Teacher Non-Renewals.

AYES: Ms. Croisant, Mr. Domenico, Mr. Emmert, Mrs. Frank, and Mr. Garcia

Motion carried 5-0

## **10.0 STUDENT ACHIEVEMENT**

### **10.1 Third Grade CSAP Results**

Ms. Kohman said that the Colorado Department of Education publicly released 2010 third grade CSAP reading results on Tuesday, May 4, 2010. Third grade results are the only CSAP results released in the spring each year; other CSAP results are typically released at the end of July. The purpose of this report is to summarize Mapleton students' performance on this assessment.

Colorado third grade students take the CSAP reading test in late February each year. Unlike the CSAP reading tests administered to students in grades 4-10, the third grade CSAP measures only one of the four Colorado reading proficiency standards: the ability to read and comprehend a variety of texts. Student performance on this assessment results in each student receiving one of four possible proficiency ratings: Advanced, Proficient, Partially Proficient, or Unsatisfactory.

The percentage of Mapleton third graders achieving a Proficient or Advanced rating in 2010 is 45%, which is 5 percentage points lower than last year. Mapleton's third grade reading proficiency rate of 45% remains well below the state average of 70% which is a decrease of 3% from last year. The percentage of Mapleton third grade students in each performance category on this year's assessment is: Advanced - 1%, Proficient – 43%, Partially Proficient – 29%, Unsatisfactory – 26%, No Score – 0%.

Historical patterns of student subgroup achievement continue to be present in the current third grade results. The percentage of males who received a Proficient or Advanced rating was 40%, compared to a 51% proficiency rate for females. The percentage of Hispanic third graders who received a Proficient or Advanced rating was 42%, compared to a 53% proficiency rate for white third graders. No other ethnic groups had enough third grade students to make valid proficiency gap comparisons. Proficiency rates were also lower than district average (45%) for English Language Learners (39%) and special education students (14%).

## **11.0 FOCUS: COMMUNICATION**

### **11.1 Fiscal Year 2011 Proposed Budget**

Mrs. Martinez reported that Colorado law governing school district budget policies and procedures requires that "the Proposed Budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year" (22-44-108(1)(c) C.R.S.). The 2011 Proposed Budget will be delivered to the board on May 28, 2010. A public hearing regarding the proposed budget will be held at the board meeting to be held June 8, 2010, at the Mapleton Public Schools Administration building. Final adoption of the budget will be considered at the regularly scheduled board meeting on June 22, 2010.

### **11.2 Neenan Services Agreement**

Mrs. Kapushion said that as administration prepares for an anticipated bond approval and campus redesign, a contract is being presented from the Neenan Company to provide professional services. District administration is requesting the Board approve the contract with the Neenan Company LLLP.

**MOTION:** By Mr. Domenico, seconded by Mr. Emmert, to approve the contract with the Neenan Company to provide professional services as presented.

AYES: Ms. Croisant, Mr. Domenico, Mr. Emmert, Mrs. Frank, and Mr. Garcia  
Motion carried 5-0

#### 11.3 Connections Academy Contract

Mrs. Kapushion presented the agreement for the 2010-2011 school year with Connections Academy. After recommendation from district administration at its meeting on March 23, 2010, the Board approved entering into a partnership with Connections Academy, a contract school. This evening, a contract between the district and Connections Academy is being presented for approval. The Connections Academy contract has been thoroughly reviewed by the superintendent, district administration, and the attorney for Mapleton Public Schools.

**MOTION:** By Ms. Croisant, seconded by Mr. Garcia, to approve the contract with Connections Academy for the 2010-2011 school year.

AYES: Ms. Croisant, Mr. Domenico, Mr. Emmert, Mrs. Frank, and Mr. Garcia  
Motion carried 5-0

#### **12.0 DISCUSSION OF NEXT AGENDA**

Mrs. Frank said that on the next agenda we have a Curriculum Approval for the Chicago Math Project, the Proposed Budget Presentation, and Staff Contracts.

#### **130 SUPERINTENDENT'S COMMENTS**

Mrs. Ciancio thanked the Board for adjusting their schedules to come early this evening for the Board meeting so that they could also attend the Lettermen's Banquet and Band Concert this evening. She also said that this week is a very busy and exciting one as we meet our scholars tomorrow morning and watch the seniors walk across the stage on Saturday. She said it is very exciting to accept the Connections Academy contract and thanked the Board for allowing that to happen. The retirement banquet was a very nice event and employees are honored by the Board's presence. Thank you for attending. Ms. Ciancio said she will be out of the district all next week, attending an Institute in San Diego called "Communities Putting Prevention to Work". She was asked to be on this leadership team by the Tri-County Health Department. It is a very large grant and we are excited to see if we can get some resources into the Mapleton community. Jackie Kapushion will be in charge while she is gone.

#### **14.0 BOARD COMMITTEE UPDATE**

Mr. Garcia said the Mapleton Education Foundation Fun Run was a success. It was an enjoyable Saturday morning and the weather held up. The runners took off in a cloud of dust. Thank you to the people who supported that event. Mr. Garcia also commented about the retirement dinner. It is always good to recognize and acknowledge success. It was an overall pleasant evening.

#### **15.0 SCHOOL BOARD REMARKS**

Ms. Croisant said we had over 200 community members at the Senior Spaghetti Dinner. Nutrition Services staff prepared the food which was very good. Ms. Croisant said she would not be able to attend graduation as her daughter is graduating from college on the same day. She expressed her congratulations to all of the graduates.

Mr. Emmert commented on the Willy Wonka play. Josh Murphy did a great job as Willy Wonka.

Mr. Garcia commented on the play saying the creativity of the group was very good. The chocolate river was done well. We have some very talented students.

Mrs. Frank said a community member hosted a community open house with Ed Perlmutter. He was very impressed with our school board and what a good meeting it was.

Mr. Domenico said he met with the staff in negotiations. It was very professional, we stated our position, and came to an agreement that was acceptable to the staff. It was a good experience.

Ms. Croisant attended the second day of negotiations and a lot of work was already done. We appreciate the dedication of our staff and their understanding of where we are at. They were very supportive of the district.

Mrs. Frank thanked the board members participation in negotiations.

**16.0 NEXT MEETING NOTIFICATION**

The next Board meeting will be at 6:00 p.m. on Tuesday, June 8, 2010, at the Administration Building.

**17.0 ADJOURNMENT**

The Board motioned to adjourn at 5:25 p.m.

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Norma Frank, Board President

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Ray Garcia, Board Secretary

*Submitted by Carolyn Walenczak, Recording Secretary for the Board of Education*

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Damon Brown, Executive Director of Professional Services  
DATE: June 3, 2010

**Policy:** Treatment of Staff (EL 4.2)  
**Report Type:** Decision Making (Consent)  
**SUBJECT:** Personnel Action

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**Policy Wording:** The Superintendent shall neither cause nor allow organizational circumstances for staff, including employees, independent contractors and volunteers that are unfair, undignified, disorganized or unclear.

**Policy Interpretation:** This policy is interpreted to require district administration to seek Board approval for changes to district staffing.

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 8, 2010.

## CLASSIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
No requests at this time			

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Alvarez, Paul	Bus Driver/Transportation Dept.	05/24/2010	Resignation
Arispe, Dezera	Special Education Para./MELC	05/28/2010	Dismissal
Casco, Judy	Human Resource Specialist/Ad. Bldg.	05/28/2010	Resignation
Dinkel, Sandra	Health Para./Clayton Partnership	05/28/2010	Resignation
Duckworth, Melissa	UNC Para./Achieve Academy	05/28/2010	Resignation
Garcia, Michelle	Nutrition Serv. Asst./Global Leadership	05/12/2010	Dismissal
Ontiveros, Sherri	Kitchen Mgr./Enrichment/Adventure	05/28/2010	Dismissal
Parsons, Apryl	ELL Para./Welby New Technology	05/28/2010	Resignation
Reagan, Tess	ELL Paraprofessional/Achieve Academy	05/28/2010	Resignation

### CLASSIFIED REQUESTS

Linda Baca, Instructional Paraprofessional at Highland Montessori, is requesting to retire effective May 28, 2010 and transition during the 2010-2011 school year.

## CERTIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Hayes, Lindsay	Orchestra/District Wide	08/09/2010	New Hire
Ranney, Kimberly	Psychologist/District Wide	08/09/2010	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Clare, Christie	4 <sup>th</sup> Grade/Global Leadership	05/28/2010	Resignation
Clark-Butler, Janice	4 <sup>th</sup> Grade/Meadow Community	05/28/2010	Resignation
Condon, Shari	5 <sup>th</sup> Grade/Meadow Community	05/28/2010	Resignation
Del Rosal, Karla	Preschool Teacher/MELC	05/28/2010	Resignation
Mann, Jon	Director/Welby New Technology	06/30/2010	Resignation
Rosinski, Jennifer	Special Ed./Welby New Technology	05/28/2010	Resignation
Schmitz, Melissa	Specials Teacher/Highland Montessori	05/28/2010	Resignation
Waters, Juli	Post Secondary Options/ North Valley	05/28/2010	Resignation
Witucki, Megan	Upper Elementary/Highland Montessori	05/28/2010	Resignation
Wheatley, Erynn	Language Arts/MESA	05/28/2010	Resignation

### **CERTIFIED REQUESTS**

Leslee Koelemay, Literacy Teacher at Clayton Partnership is requesting to extend her maternity leave of absence through the 2010-2011 school year.

Susan Stahl, .5 Math Teacher at Mapleton Early College is requesting to retire effective May 28, 2010.

### **SUBSTITUTE TEACHERS**

#### **ADDITIONS**

#### **DELETIONS**

Sawyer, Barbara



# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Damon Brown, Executive Director of Professional Services  
DATE: June 3, 2010

**Policy:** Compensation & Benefits (EL 4.7)  
**Report Type:** Decision Making  
**SUBJECT:** ADMINISTRATIVE CONTRACT RATIFICATION

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**Policy Wording:** The Superintendent shall neither cause nor allow jeopardy to fiscal integrity or to public image through employment, compensation or benefits to employees, independent contractors or volunteers.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval of conditions contained in the Meet and Confer Agreement.

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 8, 2010.

*Administration is seeking approval for the Meet and Confer for the 2010-2011 agreement between the Mapleton Administrators and the Mapleton Public Schools Board of Education.*

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Damon Brown, Executive Director of Professional Services  
DATE: June 3, 2010

**Policy:** Compensation & Benefits (EL 4.7)  
**Report Type:** Decision Making  
**SUBJECT:** MAPLETON EDUCATION ASSOCIATION CONTRACT RATIFICATION

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**Policy Wording:** The Superintendent shall neither cause nor allow jeopardy to fiscal integrity or to public image through employment, compensation or benefits to employees, independent contractors or volunteers.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval of conditions contained in the agreement with the Mapleton Education Association.

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 8, 2010.

*Administration is seeking approval for the 2010-2011 agreement between the Mapleton Education Association and the Mapleton Public Schools Board of Education.*

# *Memo*

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TO: Charlotte Ciancio, Superintendent  
FROM: Damon Brown, Executive Director of Professional Services  
DATE: June 3, 2010

**Policy:** Compensation & Benefits (EL 4.7)  
**Report Type:** Decision Making  
**SUBJECT:** CLASSIFIED CONTRACT RATIFICATION

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**Policy Wording:** The Superintendent shall neither cause nor allow jeopardy to fiscal integrity or to public image through employment, compensation or benefits to employees, independent contractors or volunteers.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval of conditions contained in the Meet and Confer Agreement.

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 8, 2010.

*Administration is seeking approval for the Meet and Confer for the 2010-2011 agreement between the Mapleton Classified Employees and the Mapleton Public Schools Board of Education.*

# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Jackie Kapushion, Assistant Superintendent  
DATE: June 1, 2010

**Policy:** Communication and Support of the Board of Education (EL 4.8)  
**Report Type:** Decision Making  
**SUBJECT:** Instructional Materials Adoption – 7-12 Math Materials

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**Policy Wording:** The superintendent shall not fail to inform and support the Board in its work.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval to officially adopt textbooks and programs for use in the school district upon recommendation of the superintendent.

**Board Action:** District administration is requesting the Board's approval of UCSMP (University of Chicago School Mathematics Project) instructional materials for use in grades 7-12.

**Report:** Approval is requested from the Board for the instructional materials entitled UCSMP – University of Chicago School Mathematics Project published by Wright Group/McGraw Hill. If approved, this program, which includes a teacher's resource book, assessment resources, practice masters, online technology tools, as well as student textbooks and graphing calculators, will be used to support math instruction for district students in grades 7-12.

These materials have been on display for public review and comment for the past thirty days. No comments or feedback have been received.

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Shae Martinez, Director of Business Services  
DATE: June 8, 2010

**Policy:** Financial Planning and Budgeting (EL 4.4)  
**Report Type:** Decision Preparation  
**SUBJECT:** Proposed Budget for Fiscal Year 2011

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**Policy Wording:** Financial planning or budgeting for any fiscal year or part thereof shall not deviate materially from District Ends priorities or risk fiscal jeopardy, and shall not fail to be derived from a multi-year plan.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval for the annual budget adoption.

**Decision Requested:** This information is presented for comment and review. Official adoption will be requested at the June 22, 2010, meeting of the Board of Education.

Colorado law governing school district budget policies and procedures requires that "the Proposed Budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year" (22-44-108(1)(c) C.R.S.). A copy of The Proposed Budget for fiscal year 2011 was delivered to the Mapleton Board of Education on May 28, 2010. The proposed appropriation for each fund is listed below:

General Fund .....	\$48,247,953
CPP Preschool/Kindergarten Fund.....	1,435,829
Governmental Grants Fund .....	3,227,760
Capital Reserve Fund .....	3,205,320
Insurance Reserve Fund .....	577,550
Bond Redemption Fund .....	2,125,328
Food Service Fund .....	\$2,125,328
<b>Total FY 2010 Budget Appropriation.....</b>	<b>\$62,028,980</b>

A public hearing regarding the proposed budget will be held at the board meeting on June 8, 2010, at the Mapleton Public Schools Administration building. Final adoption of the budget will be considered at the regularly scheduled board meeting on June 22, 2010.

No board action is required at this time.

# Fiscal Year 2011 Proposed Budget

Charlotte Ciancio, Superintendent  
Shae Martinez, Director of Business Services  
**Mapleton Public Schools**

# Board of Education

- Ms. Norma Frank - President
- Ms. Cynthia Croisant - Vice-President
  - Mr. Craig Emmert - Treasurer
    - Mr. Ray Garcia- Secretary
- Mr. Vic Domenico- Asst. Secretary/Treasurer

# Senior Administration

- Charlotte Ciancio, Superintendent
- Jackie Kapushion, Asst. Superintendent
- Whei Wong, Chief Communications Officer
- Don Herman, Chief Operations Officer
- Damon Brown, Exec. Director Professional Services
- Michael Crawford, Exec. Director Student Support Services
- Brenda Gifford, Exec. Director Learning Services





# Business Services Administration

- Shae Martinez, Director of Business Services

# Budget by Fund – (Appropriation)

<b><i>Fund</i></b>	<b><i>Appropriation</i></b>
<b><i>General Fund</i></b>	48,247,953
<b><i>CPP Preschool Fund</i></b>	1,435,829
<b><i>Governmental Grants</i></b>	3,227,760
<b><i>Capital Reserve Fund</i></b>	3,205,320

## Budget by Fund – (Appropriation)

<i><b>Fund</b></i>	<i><b>Appropriation</b></i>
<i><b>Insurance Reserve</b></i>	577,550
<i><b>Bond Redemption Fund</b></i>	3,209,240
<i><b>Food Service Fund</b></i>	2,125,328
<i><b>Total</b></i>	62,028,980

# Budget Timeline FY 11

- **October, 2009** - District conducts official pupil count for FY 10
- **December, 2009** - District begins pupil count projections for FY 11
- **January, 2010** – District completes Supplemental Budget with updated pupil count data
- **January, 2010** - District begins ending fund balance projections for FY 11
- **January, 2010** - District calculates staffing and budget allocations for schools
- **February, 2010** - Budget workbooks distributed to budget managers

# Budget Timeline

- **March, 2010** - Budget information reviewed by School Accountability Committees
- **April 1, 2010** - Budget workbooks due from budget managers
- **May, 2010** - Budget Reviewed by District Accountability Committee
- **May, 2010** - Budget compiled
- **May 28, 2010** - Proposed budget provided to Board for review
- **June 8, 2010** - Budget presented to Board and Public
- **June 22, 2010** - Budget adopted by Board of Education

# Budgeting Process in Mapleton

- All Budgeting Processes Begin at the Same Place:
  - Estimating revenues for current year
  - Estimating expenditures for current year
  - Estimating revenues for coming year
  - Estimating expenditures for coming year
  - Calculating the impact on fund balance

# End of Year Revenue Projections for FY 2010

- Budget adjusted in January to accommodate changes in funding due to pupil count.
- Budget adjusted again in June to accommodate for any additional revenue sources.
- Revenues monitored carefully to determine what percentage of our funding will actually be received.

# End of Year Expenditure Projections for FY 2010

- As with revenues, expenditures must be anticipated to create an accurate budget, including any remaining fund balance.
- All budget lines are run through a projection calculation to determine if they will be spent to budget, under/over budget, or carried over to FY 11.



# Revenue Projections for FY 2011:

## Public School Finance Act

- Public School Finance Act funds all school districts in Colorado according to a funding formula.
- Of this total funding designated for schools, the state looks first to property taxes, then “backfills” the remainder with state aid.

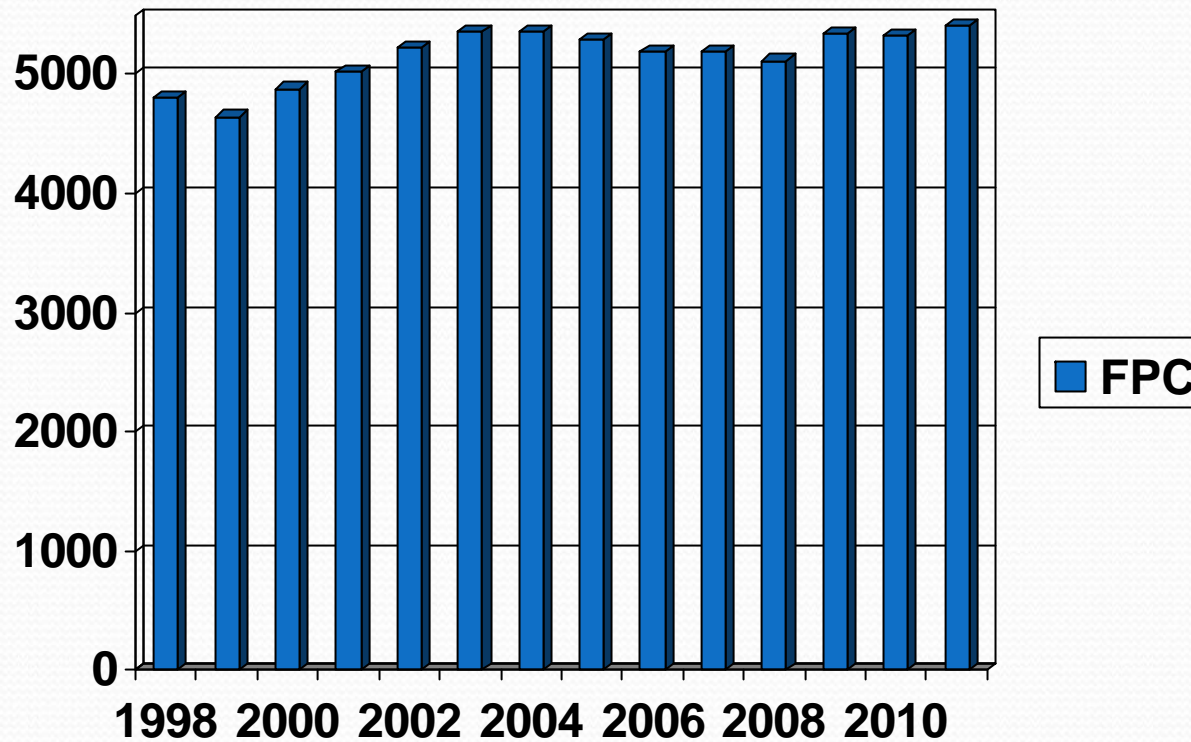
# PSFA Funding

- Public School Finance Act revenue (called State equalization revenue, or “state aid”) is provided through state revenue raised primarily from state income taxes.
- State aid, including categoricals, now comprises more than 60% of the district’s total revenue.

# Revenue Projections for FY 2011

- The total amount of state equalization funding allotted to the district depends heavily on pupil count; the more pupils enrolled, the more funding we receive.
- Funded pupils are estimated carefully each year.

# Enrollment Patterns



# Revenue Projections

- Projected Enrollment for FY 2011 – 5,411 FTE
- Current Enrollment for FY 2010 - 5,332 FTE
- Enrollment Change – (+79)
- Due to 5 year averaging, the actual increase in funding is estimated to be +44.
- Increase attributed to losing small classes at the high school letter and gaining a larger replacement class.

# Revenue Projections

- Current Base Funding FY 2010: \$5,507.68
- Final CPI:  $-.06\%$  for Calendar Year 2009 (From Denver/Boulder CPI-U)
- Add  $1\%$  for Amendment 23
- Total Base Funding Increase  $.04\%$

# Revenue Projections

- CDE Spreadsheet on Public School Finance Act - Preliminary
- Base Funding FY 2011, including Amendment 23: \$5,529.71
- Base Funding already adjusted for additional 1% beyond inflation as proscribed by A-23

# Revenue Projections (PPF)

- Current Total Program Funding: \$38,915,136 (after rescissions)
- Current Per Pupil Funding (PPF): \$7,240.29
- Projected Total Program Funding: \$37,465,713
- Projected Per Pupil Funding (PPF): \$6,980.62
- Reduction of \$259.67 per pupil from FY 10 funding



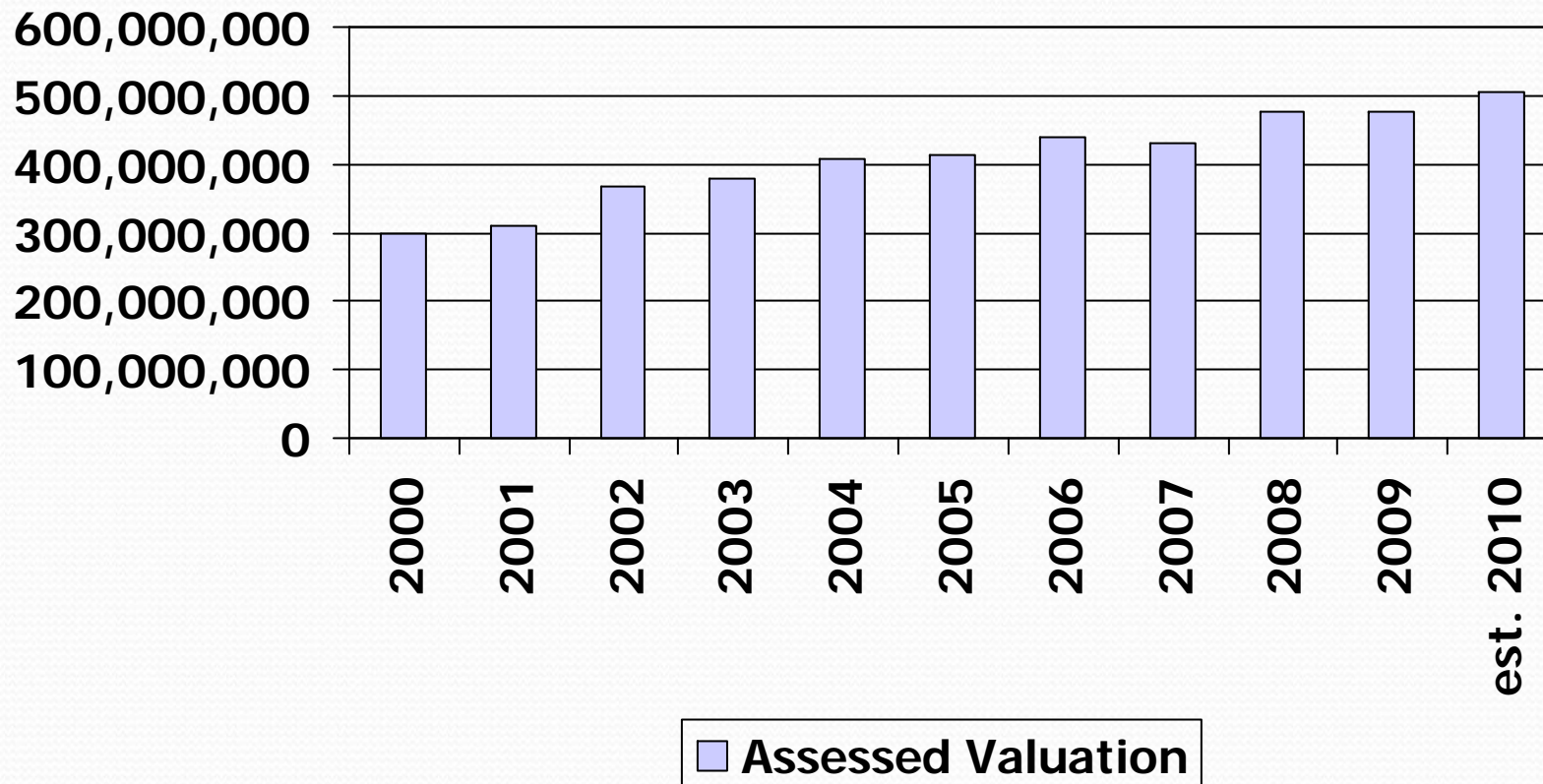
# Revenue Projections

- General Fund revenue is projected to decrease by \$1,761,462 or 3.95% due to the state rescissions.
- The State of Colorado has rescinded 6.31% of FY 2010 revenues effective for FY 2011 and 2012. This is \$2,369,784 for Mapleton.
- The decrease was partially counter-acted by the transfer of Title I Consolidated grant being moved from the Grants Fund to the General Fund. The expenditures for these grants were also moved, so it is not an actual increase in revenue.

# Property Taxes

- Property taxes are based on the *mill levy* multiplied by the *assessed valuation*
- Assessed Valuation: Value of property within a set boundary multiplied by an assessment rate
- A **mill** is 1/10 of \$.01 or \$.001 (one thousandth). A mill levy is the number of dollars a taxpayer must pay for every \$1000 of assessed value.

# District Assessed Valuation



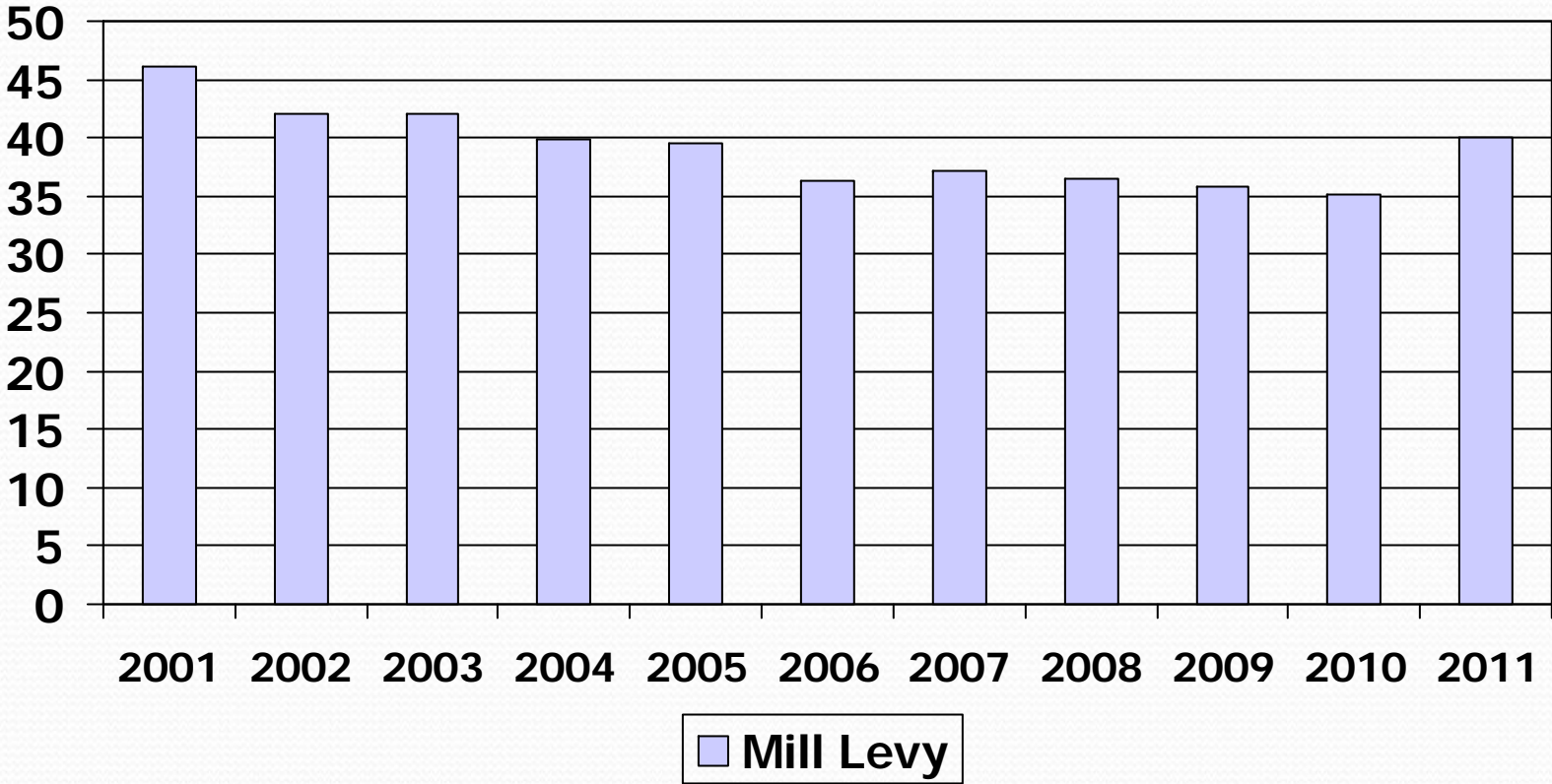
# Property Taxes

- Since the passage of the mill levy override, district mill levy has decreased with rise in assessed valuation
- Projections show a significant increase in assessed valuation for CY 2011 (6.24%)

# Property Taxes

- The district mill-levy overrides passed in 2001 and again in 2009 total \$4,670,206.
- Currently, this is a total of 9.816 mills.

# District Mill Levies



# Property Taxes

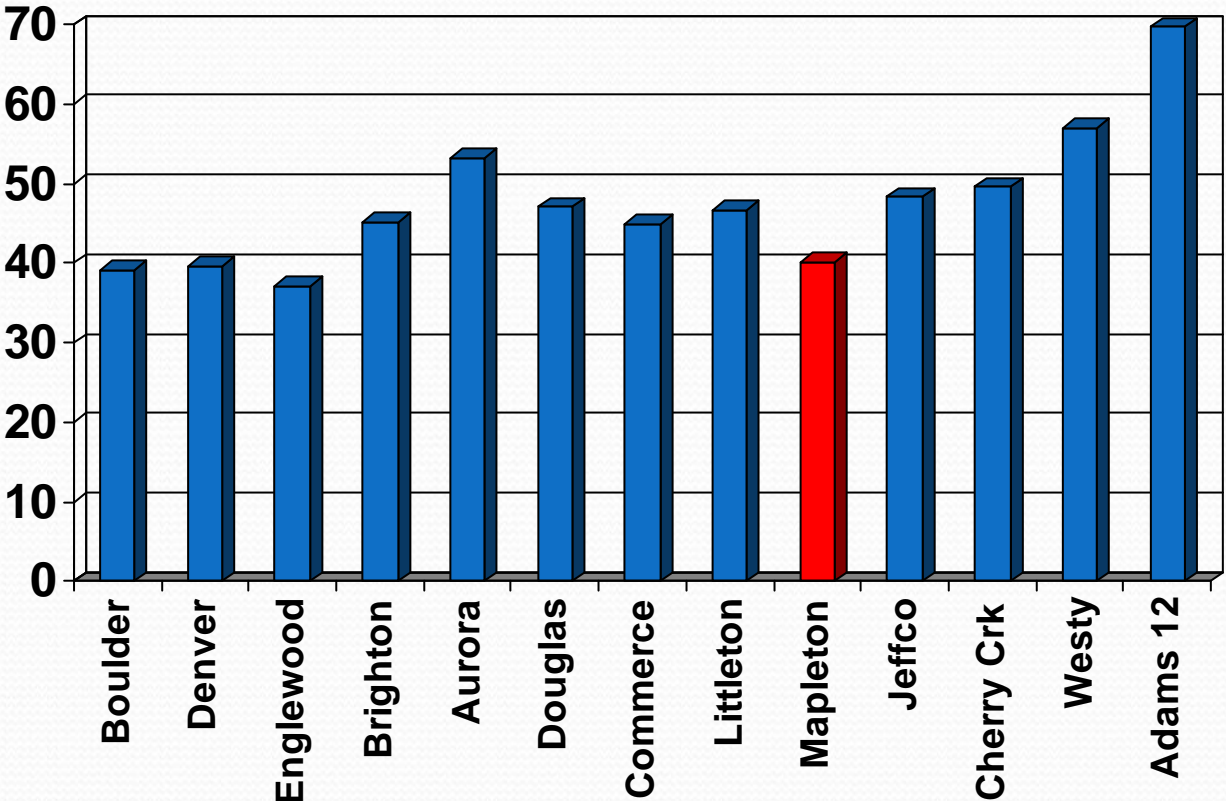
- General Fund Mill Levy: 26.692
- Override Mill Levy: 9.816
- Bond Fund Mill Levy: 3.610
- Total Mill Levy for CY 2010: 40.118
- Current Mill Levy: 35.852
- Increase of 11.9%

# What Does This Mean for Taxpayers?

- Tax on \$100,000 of home value will be \$319.34/year or \$26.61 per month
- (\$100,000 value) X (assessment ratio, 7.96%) = taxable value
- Taxable value X (mill levy, .040118) = yearly tax
- Last year's figure: \$279.32/year or \$23.28 per month
- Mill levy override costs taxpayers \$3.33 per month/per \$100,000 of home value



# Mill Levy Comparisons



# What Does This Mean for Taxpayers?

- Please remember that this calculation **only accounts for school district mill levies**. There are many other entities that adopt mill levies, such as cities, counties, fire districts, water districts, library districts, and recreation districts – to name a few.

# Estimating Expenditures for the Coming Year

- Project revenues and build spreadsheet
- Start building in known changes to budget
- Salary schedule changes will be one of the biggest costs
  - Negotiations with all employee groups
  - Budget for Vertical moves, Horizontal moves, Base increases
  - *Tentative agreement reached for all employee groups- 2.5% base increase with no vertical or horizontal steps for FY 11.*

# Estimating Expenditures for the Coming Year

- Mapleton budget process for FY 2011 is based on a weighted allocation model.
- Schools pay for instructional supplies/materials, purchased services and administrative supplies.

# Estimated Expenditures for the Coming Year

- The district pays for all staff, utilities, and central support (transportation, maintenance, etc.)
- Schools are given a per pupil allocation, based on various factors unique to each school.

# Mapleton's Weighted Formula

- The weighted formula adjusts a base per-pupil funding of \$175 per pupil for the following:
  - Size Factor (if below district average, more funding)
  - Free Lunch Factor (if above district average, more funding)
  - ELL Factor (if above district average, more funding)
  - Staff Experience Factor (based on proportion of total experience “points”)

# Mapleton's Weighted Formula

- A similar weighting formula is used to distribute staff.
- The staffing begins with a base staffing factor, determined by the number of sections being taught at each school.
- Adjustments are made as above, without the “staff experience” factor.
- Schools may convert staff FTE to paraprofessional or office staff hours.

# Estimating Expenditures

- Schools budget for instructional supplies and materials.
- Budget workbooks collected from buildings and departments
- Adjustments made until expenditures balance with revenues

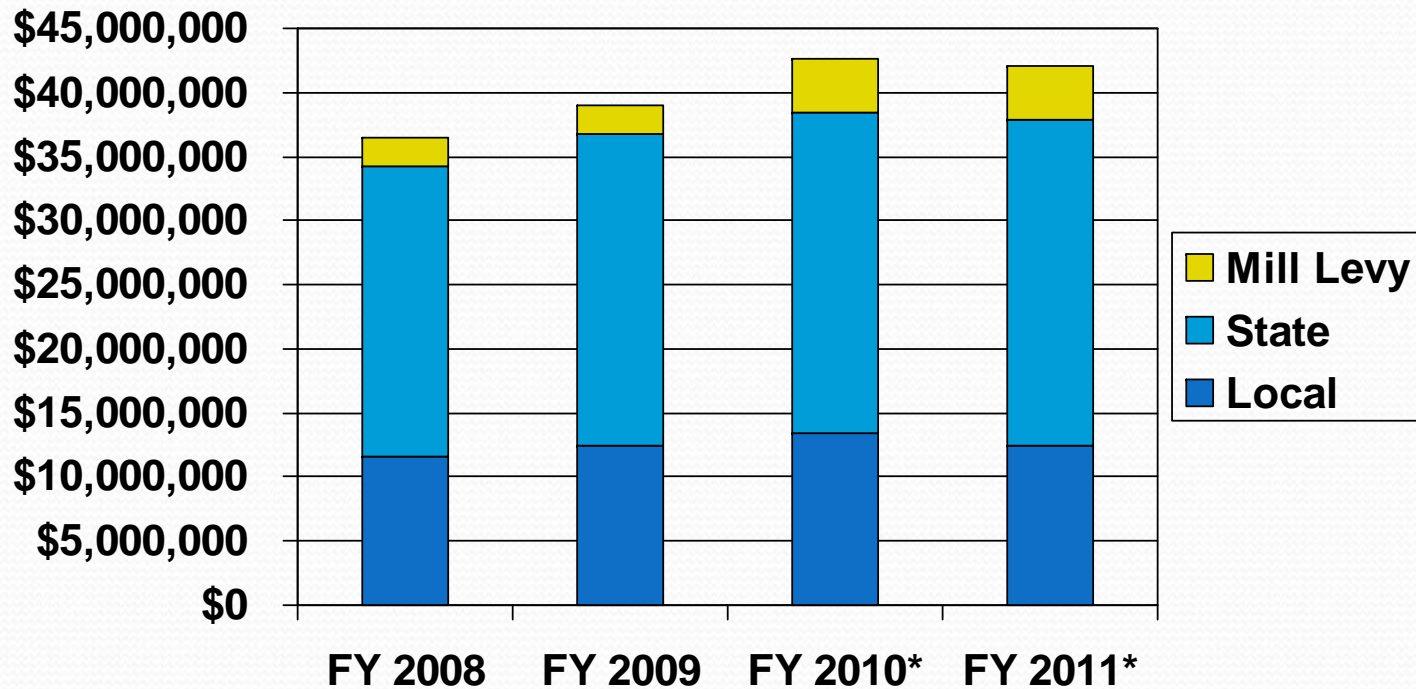


# Budget Specifics – Fund by Fund

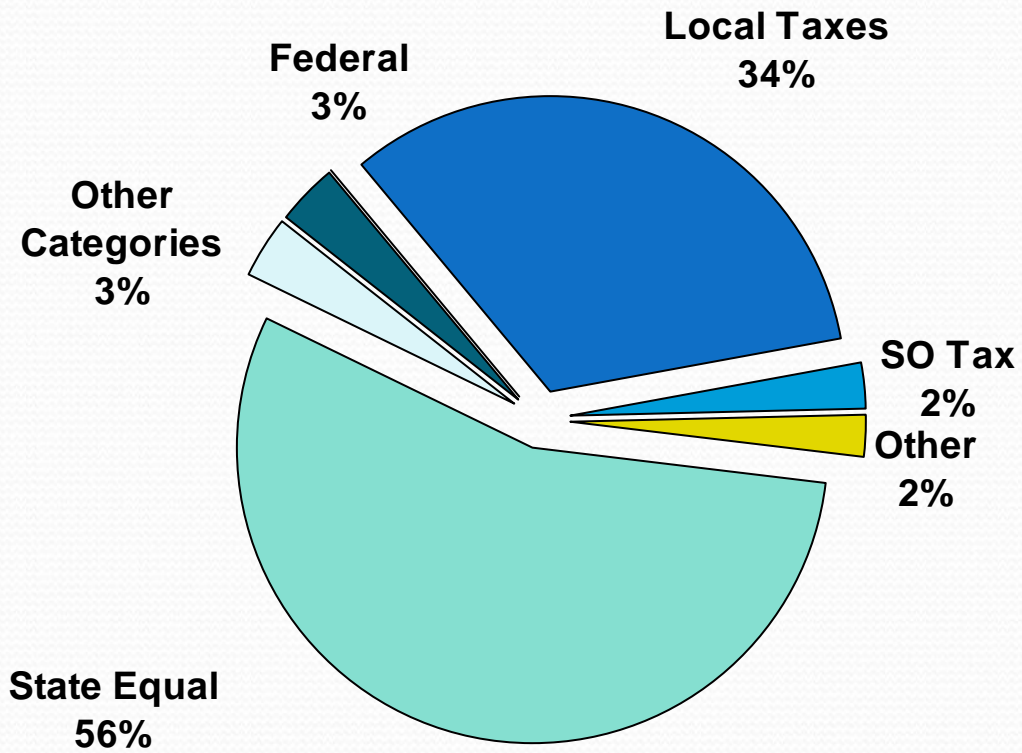
# General Fund

- Largest fund in the District, handles the majority of the daily activity – payroll, utilities, supplies/materials, almost all instructional expenditures.
- Equipment is purchased primarily from the Capital Reserve fund

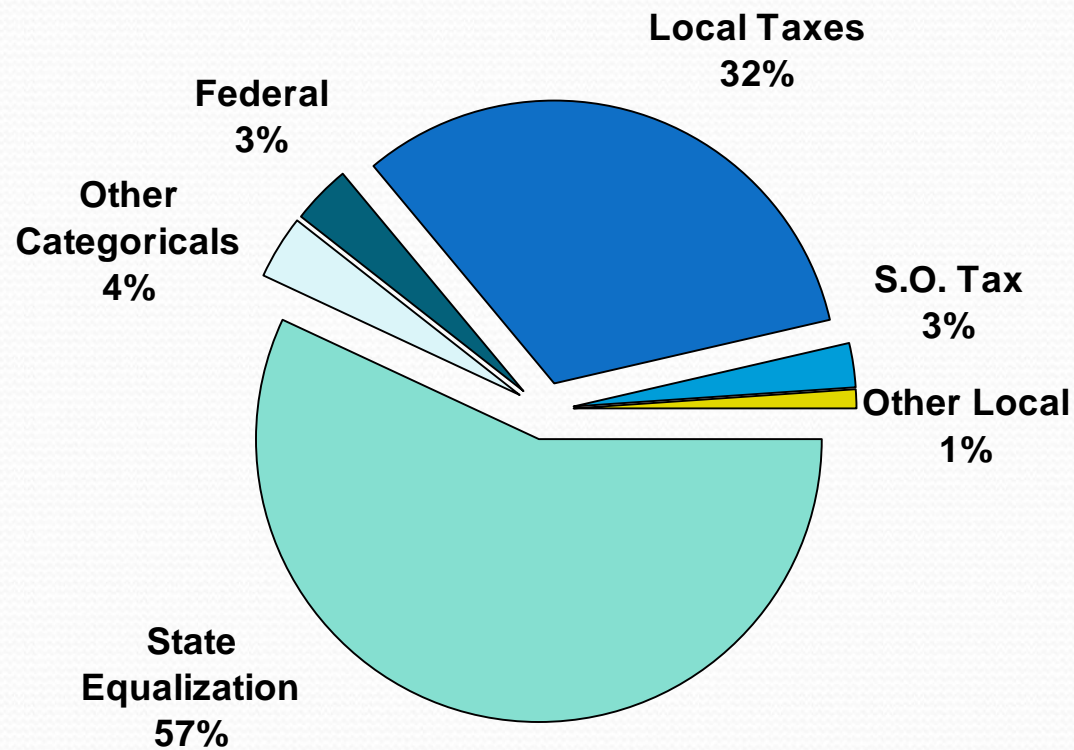
# General Fund Revenue



# General Fund Revenue



# General Fund Revenue - Prior Year



# Other Revenues

- Categorical Funding
  - State ECEA (Special Education) \$974,840
  - Transportation (\$398,500)
  - Vocational Education (\$-70,000)
  - English Language Proficiency Act (\$163,250)

# General Fund Expenditures

# General Fund Expenditures

- Salaries
- Benefits – PERA (increasing 0.9% in January), Medicare, Health Insurance
- Purchased Services
  - staff development
  - equipment rental
  - maintenance contracts





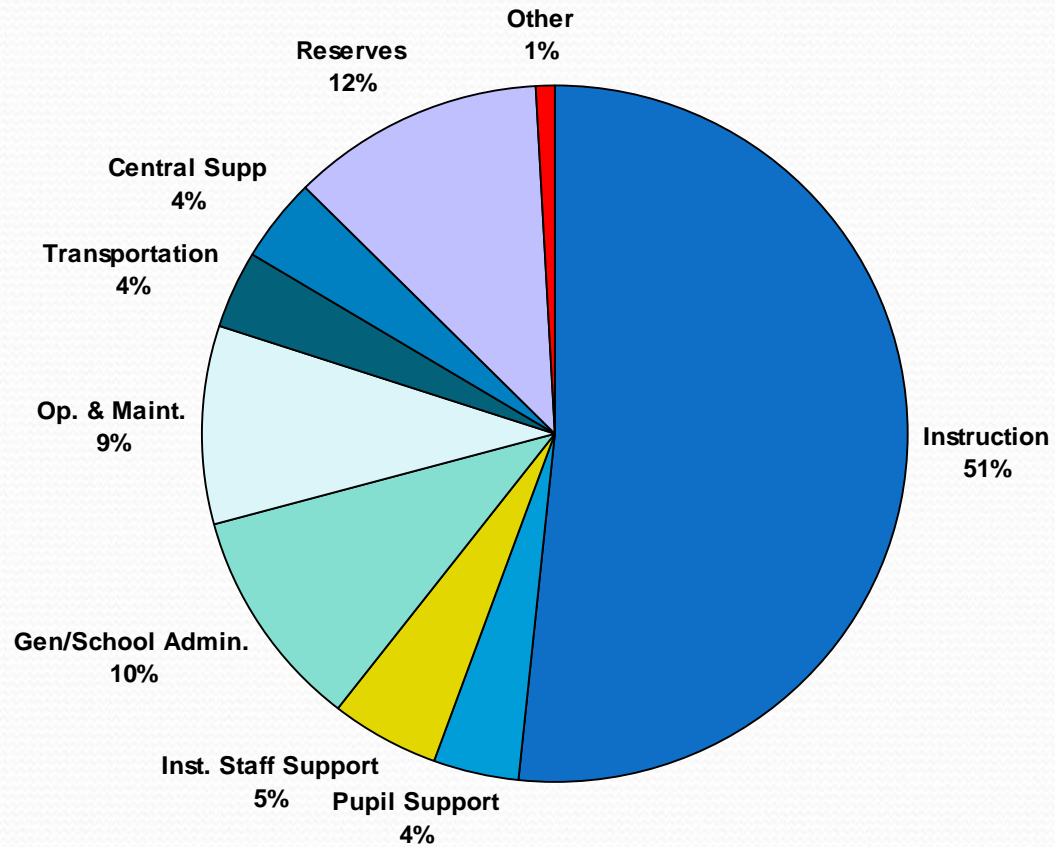
# General Fund Expenditures

- Supplies & Materials
- Capital Outlay (Equipment)
- Other Expenditures

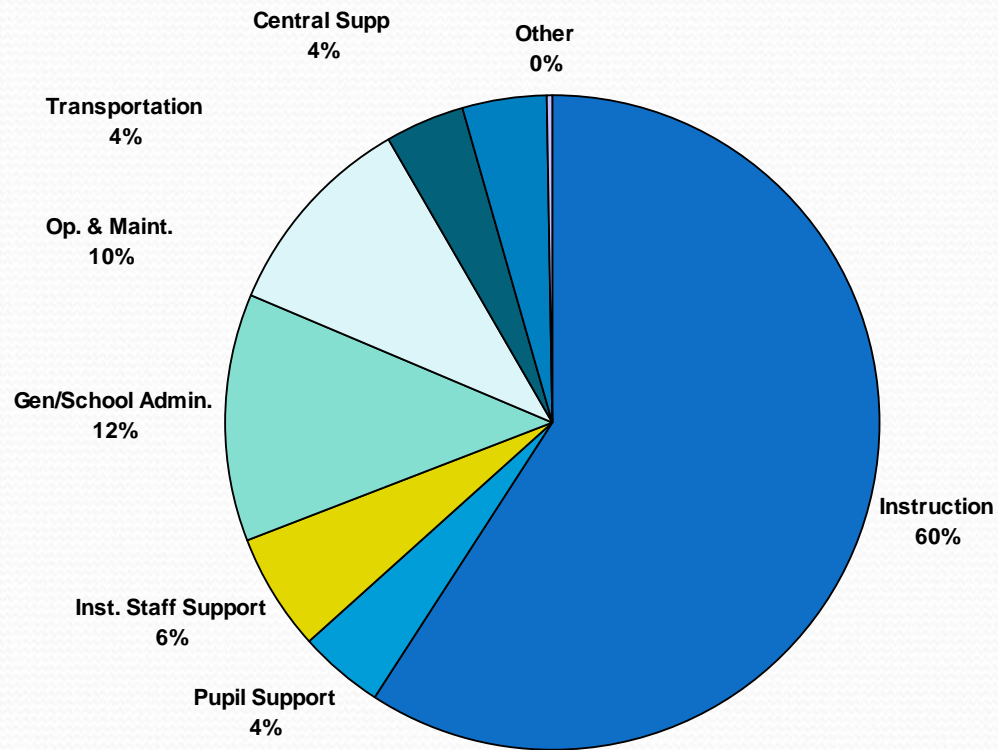
# Total General Fund Expenditures and Reserves

\$48,247,953

# FY 2011 General Fund Expenditures



# FY 2010 Estimated Actual Expenditures



# Changes from FY 2010

- The district General Fund appropriation decreased by 1.36% from FY 2010.
  - The state rescissions were somewhat counter-acted by the relocation of Title I consolidated grants to the General Fund.
  - Instructional expenses are artificially lower at this point in the budget process due to fund balance percentage. As revenues are cut, the fund balance will be used for instructional expenses.

# Changes from FY 2010

- Certified, Classified and Administrative salaries were frozen at FY 2009 levels into FY 2010.
- This saved the district over \$1,000,000 in moves, and another \$1.5 million in pre-negotiated base increases.
- The District gave all employee groups a one step increase in April 2010 as a result of the passage of the mill-levy override.
- The District has reached a tentative agreement with all employee groups for a 2.5% increase on the base salary. There will be no vertical or horizontal steps given.

# Fund Balance

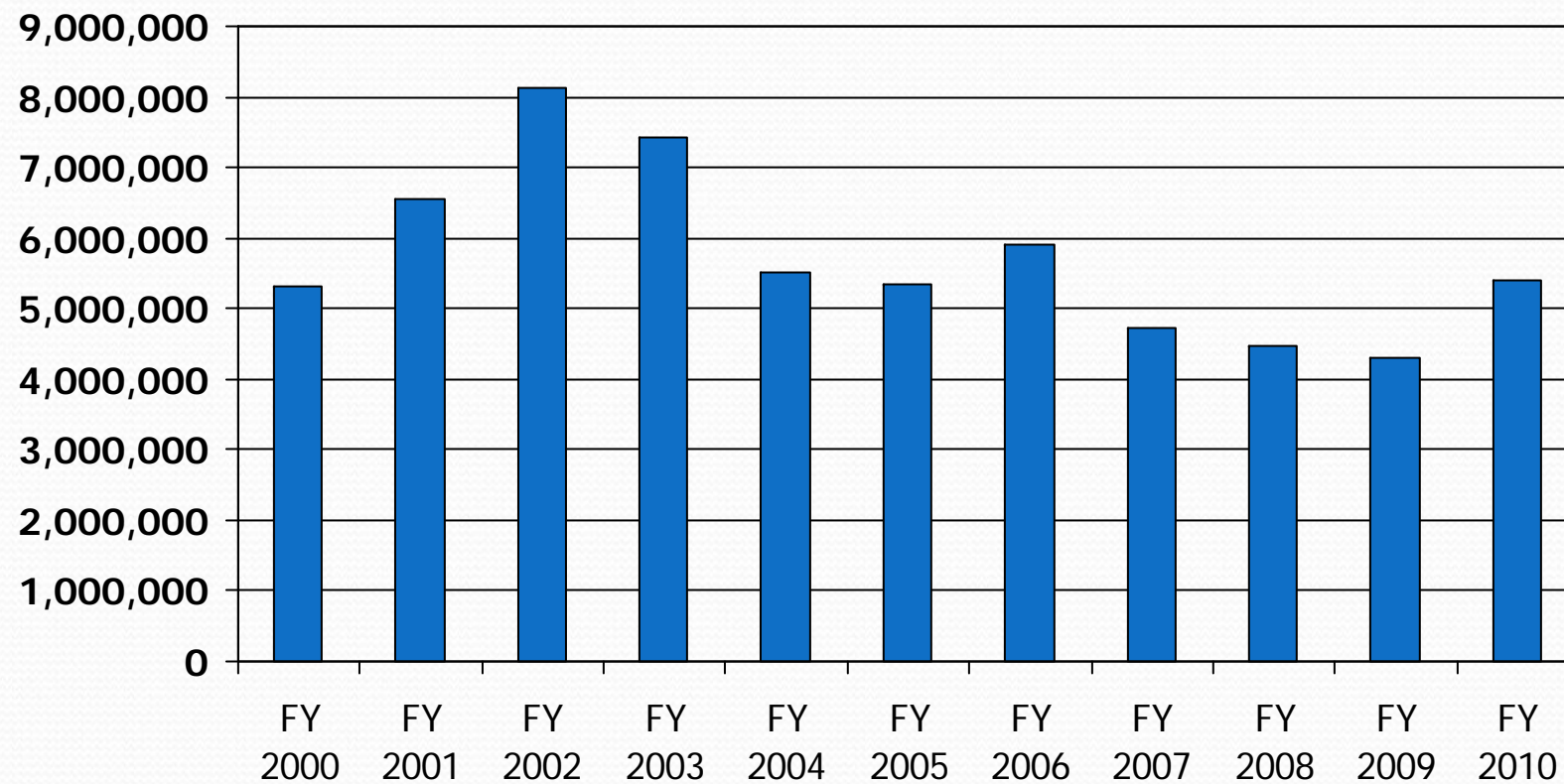
- Fund balance is the difference between actual revenue and actual expenditures
- A portion of the fund balance funds the reserves
- The remainder is unreserved and potentially spendable

# Fund Balance

- Audited fund balance at end of FY 2009
  - \$4,301,228
- Anticipated total revenue FY 2010
  - \$44,610,486
- Anticipated total expenditures FY 2010
  - \$43,512,785
- Projected fund balance beginning FY 2011
  - \$5,398,929



# Fund Balance History



# Mill Levy Funds

\$2,700,000

\$1,970,000

# Mill Levy Election 2000

- Providing more adults for students, including classroom aides, teachers and tutors;
- Improving classroom technology by replacing outdated computers and equipment; and
- Providing textbooks, classroom materials, and science lab supplies and equipment.

# Mill Levy Expenditures FY 2011

- Maintaining existing Teachers and Paraprofessional Staff: (\$2,105,150)
- Continue to fund mental health services (\$369,500)
- Technology upgrade lease payments (\$169,273)
- Additional instructional supplies/materials (\$56,077)
- TOTAL: \$2,700,000

# Mill Levy Election 2009

- Retain teachers and paraprofessionals.
- Provide post-secondary opportunities for students.
- Additional instructional supplies and materials.

# Mill Levy Expenditures FY 2011

- FY 2010 salary increase effective 4/15- \$940,000
- Retention of teacher and professional positions - \$736,855
- Post-secondary tuition - \$270,475
- Math and science instructional supplies and materials - \$22,270
- Total - \$1,970,000

# Other Funds

# Colorado Preschool Program Fund

- Revenue plus fund balance: \$1,435,829
- Fund created to track revenue and expenditures related to the CPP program.
- This fund is optional; law change allows fund to roll into General Fund



# Colorado Preschool Program Fund

- Expenditures: \$1,435,829
  - CPP Expenditures (\$788,744)
  - CPP Administration (\$186,295)
  - Tuition Preschool, Kindergarten (\$77,400)
  - Operations & Maintenance (\$66,480)
  - Reserves (\$316,910)



# Colorado Preschool Program Fund

- Total Appropriation: \$1,435,829

# Governmental Grants Fund

- Fund created to track local, state and federal grants awarded to the district.
- Fund organized by grant, with accounts created according to acceptable grant specifications

# Governmental Grants Fund

Title II Innovative	\$245,719
Title II D Technology	\$4,027
Title III ELL	\$191,383
Title VIB Special Education	\$1,707,042

# Governmental Grants Fund

Title VIB ARRA	\$265,261
Early Childhood	\$42,778
Early Childhood ARRA	\$40,397
Gifted/Talented	\$51,742

# Governmental Grants Fund

Headstart	\$303,800
Counselor Corp Grant	\$140,551
National Science Foundation	\$171,710
EARS	\$36,900

# Governmental Grants Fund

MEF Teacher Scholarships	\$16,000
Truancy Reduction Grant	\$3,000
Summer School	\$7,450

# Governmental Grants Fund

Headstart	\$136,167
Counselor Corps Grant	\$138,895
Other Grants	\$152,929





# Governmental Grants Fund

- Total Appropriation: \$3,227,760

# Capital Reserve Fund

- Revenue: \$2,455,320
  - Primarily from transfer from General Fund, plus an additional amount from mill levy funds for instructional equipment, and building rental (New America Schools).
  - Funds in capital reserve are not expended for operating expenses, such as salaries, benefits or consumable supplies, such as books or paper.

# Capital Reserve Fund

- Expenditures: \$3,205,320
  - School Site Improvements (\$666,640)
  - Other Site Improvements (\$195,900)
  - School Instructional Equipment (\$118,000)
  - Other Equipment (\$164,000)
  - Certificates of Participation (\$413,800)
  - GLA/VV Addition Lease (\$302,600)
  - Computer Plan Lease (\$169,350)
  - Energy Performance. Contract Lease (\$429,980)
  - Bus Lease (\$75,000)
  - Modular Lease (\$69,900)
  - Other Expenditures (\$100,150)
  - Reserves (\$500,000)



# Capital Reserve Fund

- Total Appropriation: \$3,205,320

# Insurance Reserve Fund

- Revenue: \$541,290
- Fund created to handle all risk-related activities of the district (e.g., liability insurance, workers compensation, board errors & omissions, bonding, etc.)
- Revenue from General Fund transfer

# Insurance Reserve Fund

- Risk Management salary (\$31,450)
- Repairs/Replacement (\$50,100)
- Property Insurance (\$66,000)
- Equipment Insurance (\$2,850)
- Liability Insurance (\$105,150)
- Fidelity Bond (\$1,050)
- Workers Compensation (\$295,200)
- Reserves (\$25,750)



# Insurance Reserve Fund

- Total Appropriation: \$577,550

# Bond Redemption Fund

- Revenue: \$1,717,547
- Fund required by law for maintenance of tax collections and payments of principal and interest on district bonded debt.
- Revenue derived from a separate mill levy approved by voters.



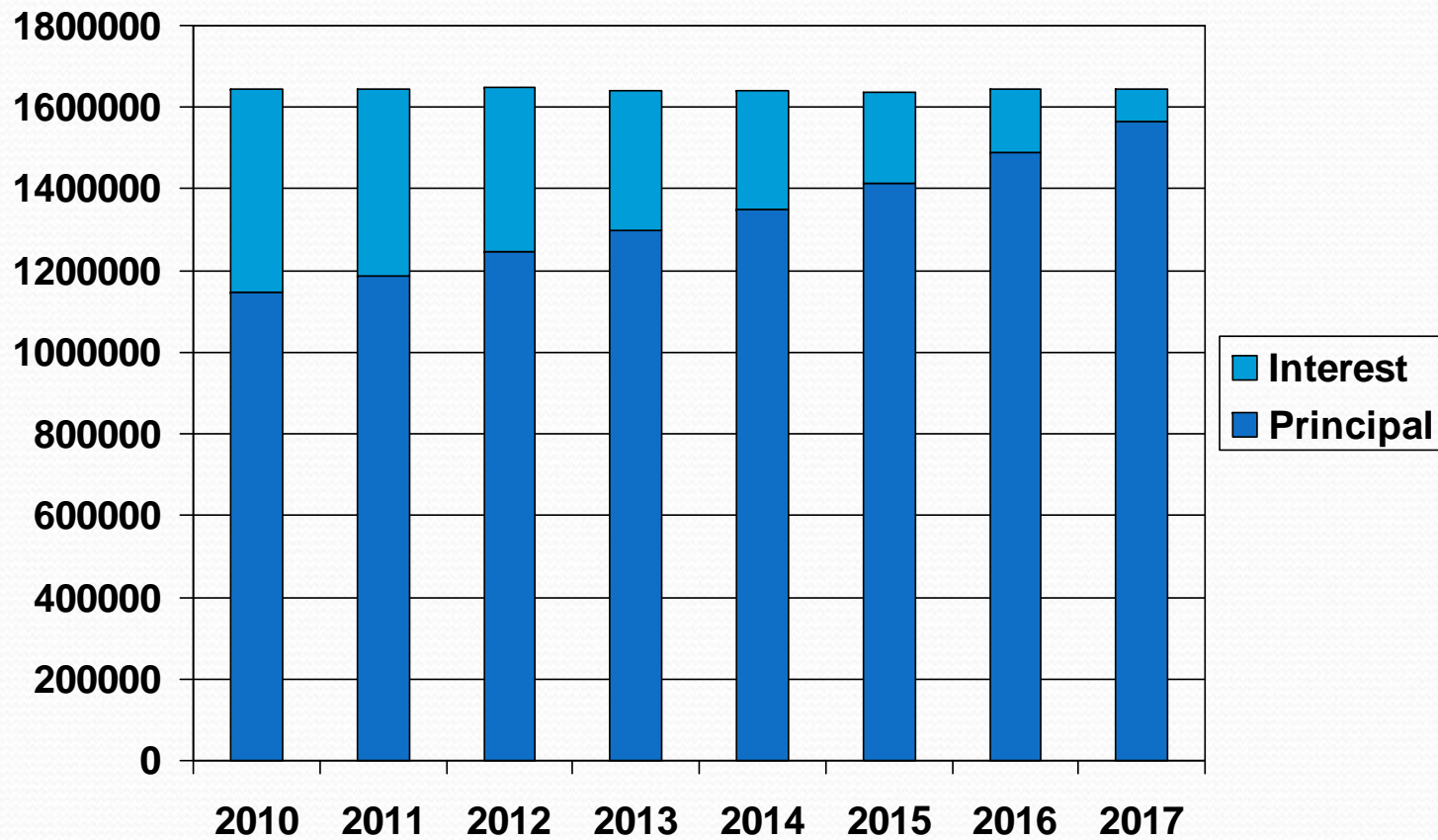
# Bond Redemption Fund

- Interest Payments (\$481,290)
- Principal Payments (\$1,145,000)
- Reserves (\$1,579,450)
- Other (\$3,500)

# Bond Redemption Fund

- Total Appropriation: \$3,209,240
- Bond reaches end of issue in 2017

# Bond Payment Schedule



# Food Service Fund

- Revenue: \$1,958,563
- Proprietary Fund – requires calculation of net income, profit/loss statements.
  - Goal of Food Service is to keep expenditures in line with revenue.
  - General Fund provides minimal support (\$10,750/year, plus capital investment for kitchen remodeling, large equipment, etc. Capital investment for FY 2011 is zero.)

# Food Service Fund

- Salaries/Benefits (\$940,349)
- Equipment Repair (\$18,800)
- Other Purchased Services (\$31,260)
- Supplies and Food (\$846,882)
- Equipment and Depreciation (\$130,200)
- Other (\$2,312)
- Reserves (\$155,525)



# Food Service Fund

- Total Appropriation: \$2,125,328

# Charter School Fund

- Revenue - \$3,567,992
- Charter School revenues are primarily from state equalization payments.
- New America Charter keeps the per-pupil funding from the state and pays Mapleton a 2.5% administrative fee which must be reconciled to actual expenses within 90 days of the end of the fiscal year.

# Charter School Fund

- Instructional salaries and benefits- \$1,265,237
- Instructional purchased services- \$93,040
- Instructional supplies and equipment- \$162,500
- Support salaries and benefits- \$445,849
- Support purchased services-\$1,499,879
- Support supplies and materials- \$57,000
- Contingency and required reserves -\$155,912





# Charter School Fund

- Total Appropriation - \$3,679,417

# Final Items

# What Does This All Mean for Mapleton?

- The next few years will be a very precarious time for public education. The sluggish economy mixed with some very damaging ballot initiatives could make for some very difficult budget decisions.
- The passage of the mill-levy override in November 2009 has put Mapleton in a stronger position to overcome some of these obstacles.
- If we continue to make strong decisions as an organization and rally for even more community support, we can weather the storm.

# What Does This All Mean for Mapleton cont...

- Let's not forget what an amazing district we have. Mapleton is attempting to provide foundational reform with – at MOST – *half* the additional resources available to all other districts in the area:

# Final Items

- The district budget presentation and Proposed Budget will be available online at [www.mapleton.us](http://www.mapleton.us); and is available at the front office during regular business hours.

# Final Items

- The district budget complies with applicable state law, including 22-44-105(2). Formal compliance statements are found on page 15.



# The End

# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Shae Martinez, Director of Business Services  
DATE: June 8, 2010

**Policy:** Financial Planning and Budgeting (EL 4.4)  
**Report Type:** Decision Preparation  
**SUBJECT:** Supplemental Budget 2 FY 2010

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**Policy Wording:** Financial planning or budgeting for any fiscal year or part thereof shall not deviate materially from District Ends priorities or risk fiscal jeopardy, and shall not fail to be derived from a multi-year plan.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval for the second supplemental budget.

**Decision Requested:** District administration is requesting that the Board approve the second supplemental budget for fiscal year 2010.



SUPPLEMENTAL BUDGET 2

**General Fund - Revenues**

ACCOUNT NAME	FY 10 Supp 1	FY 10 Supp 2
Local Sources	17,206,180	16,057,510
Intermediate Sources	0	0
State Sources	26,081,165	27,048,233
Federal Sources	1,118,824	1,504,743
Total General Fund Revenue	44,406,169	44,610,486
Beginning Fund Balance	4,301,228	4,301,228
Carryover	0	0
Total General Fund Appropriation	48,707,397	48,911,714

**General Fund - Expenditures**

ACCOUNT NAME	FY 10 Supp 1	FY 10 Supp 2
Instruction	25,150,769	25,293,078
Support Services - Pupil	1,690,670	1,800,839
Support Services - Instructional	2,352,003	2,450,264
Support Services - General Administration	1,005,211	924,654
Support Services - School Administration	3,680,382	3,723,498
Support Services - Business	567,573	569,733
Support Services - Operations and Maintenance	4,353,390	4,397,562
Support Services - Student Transportation	1,748,000	1,707,650
Support Services - Central and Other	1,610,860	1,692,165
Total Community Services	113,659	113,659
Total Debt Service	32,500	32,500
Transfers	21,500	21,500
Reserves	6,380,880	6,184,612
Total General Fund Appropriation	48,707,397	48,911,714

**APPROPRIATION RESOLUTION**  
SUPPLEMENTAL BUDGET 2 - FISCAL YEAR 2010

BE IT RESOLVED by the Board of Education of Mapleton Public Schools in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified in the Supplemental Budget for the ensuing fiscal year beginning July 1, 2009 and ending June 30, 2010.

Fund	Appropriation Amount
General Fund.....	\$48,911,714
FY 2010 Appropriation.....	\$48,911,714

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Date of Adoption

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Signature of President of the Board

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Shae Martinez, Director of Business Services  
DATE: June 8, 2010

**Policy:** Financial Planning and Budgeting (EL 4.4)  
**Report Type:** Monitoring  
**SUBJECT:** FUND BALANCE RECONCILIATION FOR FY 2010

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**Policy Wording:** Financial planning or budgeting for any fiscal year or part thereof shall not deviate materially from District Ends priorities or risk fiscal jeopardy, and shall not fail to be derived from a multi-year plan.

**Policy Interpretation:** This policy is interpreted to include updates to the Board on the district's fund balance over the course of the fiscal year.

**Report:** Under state law, school districts are required to "prepare an itemized reconciliation between the fiscal year end fund balances based on the budgetary basis of accounting used by the school district and the fiscal year end fund balances based on the modified accrual basis of accounting." Although Mapleton Public Schools already uses a modified accrual basis for its budget setting, the following report is prepared to ensure the Board of Education is kept fully informed of the district's current financial status.

The following table details any variances between the budgeted beginning fund balance and the actual beginning fund balance for fiscal year 2010. These figures are represented on the basis of generally accepted accounting principles, and do reflect the accrued salaries liability for the months of July and August.

Fund	Budgeted Beginning Fund Balance FY 10	Audited Beginning Fund Balance FY 10	Variance Actual to Budget
General	\$4,659,125	\$4,319,407	(\$339,718)
CPP Fund	78,100	(23,946)	(\$102,046)
Insurance Reserve	22,790	5,767	(\$17,023)
Capital Reserve	369,400	421,577	\$52,177
Bond Redemption	1,238,100	1,400,468	\$162,368
Total Fund Balance	\$6,367,515	\$6,123,273	\$244,242

All fund balances were adjusted to match the audited fund balance in the supplemental budget process.

This item is submitted for information only. No Board action is required.