



# 2019-20 PROPOSED BUDGET

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Boulder Valley School District  
6500 E. Arapahoe Road, Boulder, CO 80303  
303-447-1010, [www.bvsd.org](http://www.bvsd.org)



## 2019-20 PROPOSED BUDGET

PREPARED BY: BUSINESS SERVICES DIVISION

Bill Sutter, SFO  
*Chief Financial Officer*

## **2019-20 Proposed Budget**

### **Welcome**

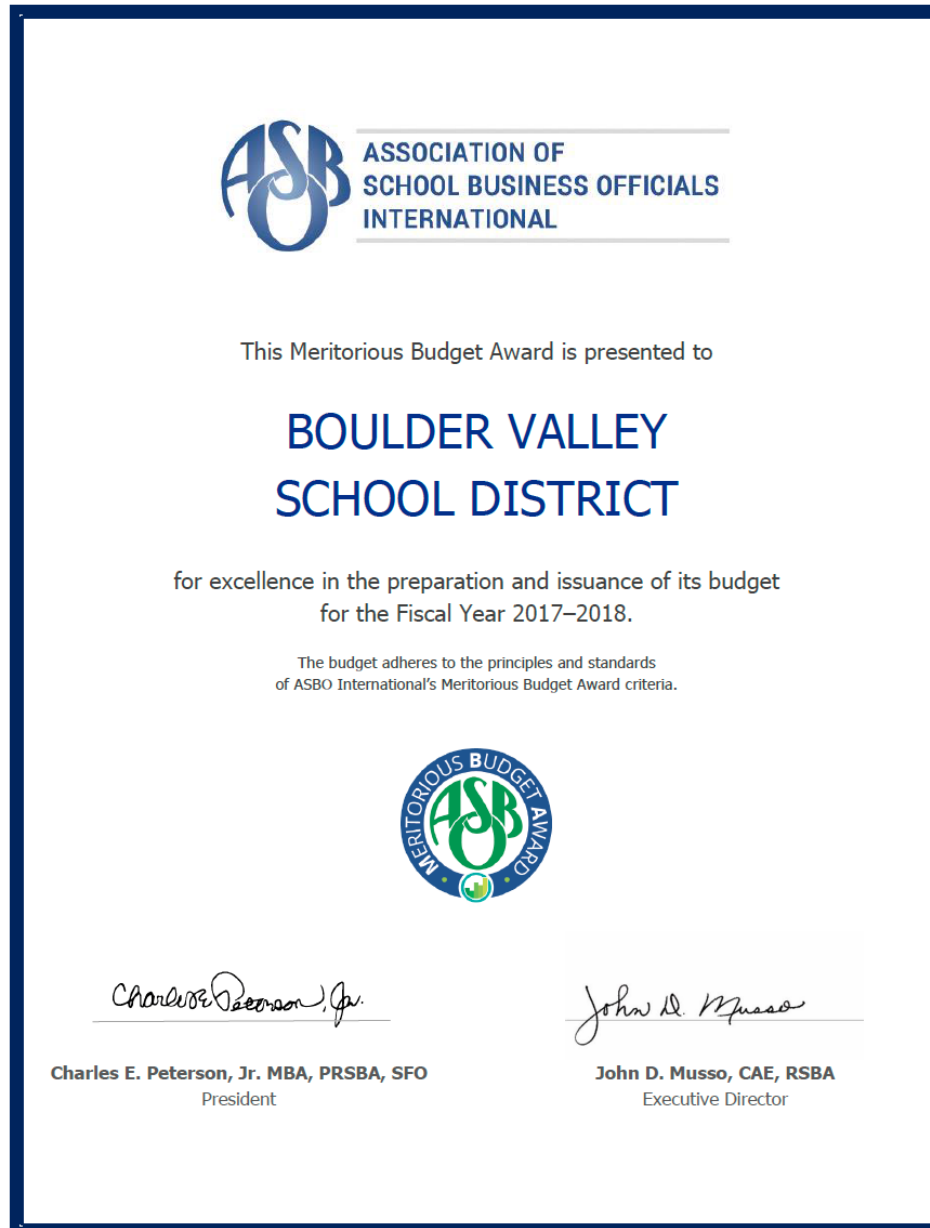


Thank you for reviewing the Boulder Valley School District annual Proposed Budget. Funding of public education in Colorado is challenging with the state economy growing and education funding continuing to be restrained with increased dollars only covering student growth and inflation. The BVSD community consistently supports quality schools with their time, talent, and resources. The Board of Education and BVSD employees are committed to maximizing the resources allocated to the school district through efficient operation and effective instructional practices. The talented and experienced BVSD employees are dedicated to providing excellent and equitable learning opportunities for each of the nearly 31,000 students in the district. The primary goal of the district is to prepare students for success in further study, employment, and participation in a global environment. The budget presented in this book supports the commitment of BVSD to provide a high quality education for all students.



## Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Christal Dominguez, Phil Winterbourne, Nicole Buffington, Gillian Luis, Kim Carpentier, and Vicky Parungo) for their committed efforts in producing this document.



The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the Boulder Valley School District for its annual budget for the fiscal year beginning July 1, 2017. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget. This award is valid for a period of one year only. We have submitted this budget document to ASBO for the fiscal year beginning July 1, 2018, to determine its eligibility for another award.





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## Board of Education Members



Tina Marquis, President  
District B

Kathy Gebhardt, Vice-President  
District C

Donna Miers, Treasurer  
District E

Richard Garcia  
District G

Kitty Sargent  
District F

Sam Fuqua  
District D

Shelly Benford  
District A



## **Superintendent's Cabinet**

**Dr. Rob Anderson**  
Superintendent

**Bill Sutter, SFO**  
Chief Financial Officer

**Mike Gradoz**  
Asst. Superintendent  
of Human Resources

**Andrew Moore**  
Chief Information Officer

**Rob Price**  
Asst. Superintendent of  
Operational Services

**Kathleen Sullivan, J.D.**  
Legal Counsel

**Robbyn Fernandez**  
Area Superintendent  
(East Network Schools)

**Randy Barber**  
Director of Communications &  
Community Affairs

**Margaret Crespo**  
Area Superintendent  
(Southwest Network Schools)

**Ginger Ramsey**  
Broomfield High School Principal

**Samantha Messier, Ph.D.**  
Area Superintendent  
(Northwest Network Schools)

**Terry Mulford**  
Boulder Valley Education Association  
President





## Letter of Transmittal

Date: May 28, 2019  
To: Dr. Rob Anderson, Superintendent  
From: Bill Sutter, Chief Financial Officer *WMS*  
Subject: 2019-20 Proposed Budget

The ensuing document contains information and details regarding the 2019-20 Proposed Budget for fiscal year July 1, 2019 – June 30, 2020. The Board of Education is scheduled to approve the 2019-20 fiscal year budget on June 11, 2019. This financial plan supports a quality education for all students, while maintaining financial stability within available resources.

The funding of public education in Colorado is a complex challenge. Amidst those challenges, the Boulder Valley School District aims to identify and fund active, interventionist approaches to student learning that provide excellent and equitable opportunities for all of its students, so that they may become successful Boulder Valley School District graduates. For the vast majority of our students, the district is meeting or exceeding student, teacher, and parent expectations. This point is proven by our consistent academic showing among the top three of Colorado's large front range school districts—and often the top district—as measured by state and national academic rankings.

For maximum learning and achievement to continue, budget considerations include the direct support provided in schools and classrooms as well as the behind-the-scenes support across the district. To do this, staff must keep current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the wide range of support operations within the organization. With multiple sources of revenue, federal and state mandates, and diverse stakeholders, it is important to ensure that instructional priorities guide resource allocations for all students. The development of this budget takes into account all these considerations and aligns them with the goals, values, and strategic priorities of the Boulder Valley School District.

This fiscal year budget is built upon an inflation factor of 2.7 percent and the Budget Stabilization Factor (Negative Factor) being reduced by a significant \$100M from the 2018-19 fiscal year. Statewide the amount remains at \$572.4M, with the Boulder Valley School District portion being \$19.2M. The remaining amount of the Budget Stabilization Factor represents a 7.1 percent reduction in total program funding. The Budget Stabilization Factor was instituted in fiscal year 2009-10 as a means of reducing the state's investment in K-12 education during the economic downturn. Following years of constrained state funding, it remains a significant challenge for the district to maintain current programs, continue to address critical needs in the areas of increasing the proficiency level of all students, addressing the social-emotional needs of students, and maintaining district operations in 63 facilities on over 700 acres, distributed across 500 square miles.

While the Colorado economic recovery continues to exceed expectations, there is some concern for the future due to relatively stable enrollment in BVSD coupled with the limited investment in Pre-K-12 public education from the state legislature. Concerns are further driven by Colorado's constitutional thicket of conflicting requirements and constraints regarding the investment in public services for all of Colorado's residents. The Boulder Valley School District is managing its operations in the near term, though priorities set by elected state officials for investing state resources continue to create budget challenges and dilemmas for the future regarding funding for public education. These factors necessitate prudent fiscal management to maintain the stability of the Boulder Valley School District. Meeting current educational needs must be balanced with an outlook toward the future.

That being said, one new program included within BVSD's 2019-20 Proposed Budget, which deserves special attention, is full-day kindergarten. Full-day kindergarten as a state-funded program is coming to Colorado, and BVSD is ready to launch the program this fall. The ability for every child to reach their full potential starts with our earliest learners. Research shows that providing young children with high-quality, developmentally appropriate instruction, delivered by highly-trained teachers better prepares them for the rest of their academic careers and life.

**Letter of Transmittal** (continued)

BVSD has been working ahead, preparing for this possibility, ensuring our schools are ready to welcome full-day kindergarten now that funding has been made available from the state. Thanks to our community's support of the 2014 Building Student Success Bond, all BVSD elementary schools have (or will have) expanded capacity to offer full-day kindergarten programming in the fall of 2019. Additionally, BVSD's Board of Education made this a priority this year with the plan being executed to ensure that we have high-quality teachers, staff, materials, and support needed to make this a success.

This budget document details what we do, how we do it, and where the district is headed as an organization. It is always our goal to be accountable and responsive to the needs of our community within the projected resources available, and to operate the district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policies detailed in this book support this commitment.

This extensive document was prepared by the staff of the district's Business Services Division and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects, and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2019-20 fiscal year.



## Our Purpose

It is well-known in the community and in Colorado that the Boulder Valley School District (BVSD) is already among the highest achieving of Colorado's 178 school districts. What may not be as well-known is the shared determination of students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in the district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to the learning community.

## Vision

We develop our children's greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious life-long learners who confidently confront the great challenges of their time.

## Mission

The mission of the Boulder Valley School District is to create challenging, meaningful and engaging learning opportunities so that all children thrive and are prepared for successful, civically engaged lives.

## Value Statements

1. We respect the inherent value of each student and incorporate the strengths and diversity of students, families, staff and communities.
2. Societal inequities and unique learning needs will not be barriers to student success.
3. We address the intellectual growth, health and physical development, and social-emotional well-being of students.
4. We value accountability and transparency at all levels.

## Strategic Planning

Over the next six months the Boulder Valley School District will be working to build a new strategic plan. Superintendent Rob Anderson says his goal is to build upon what is already working in the district, improve where possible, and set measurable goals that ensure progress and accountability.

### Students first. Always.

In the Boulder Valley School District, students and their needs come first. They are the focus of everything we do and every decision we make. We are focused on doing what is best for them and helping them to succeed today and when they leave the school district, regardless of what college or career pathway they choose.



### Building from where we are, instead of starting over.

The Boulder Valley School District has already accomplished so much, through the Success Effect—the district's strategic plan under the former superintendent—and other efforts over the years. As BVSD moves forward, the district will build upon this strong foundation while still continuously improving.



## **Strategic Planning (continued)**

### **Informed by stakeholder feedback and data.**

Superintendent Dr. Rob Anderson got a lot of great feedback during his first 100 days in office. Some high level themes emerged from the school visits, meetings with staff and Meet and Greet events with parents and community members. Chiefly, our community wants BVSD to close its achievement gap.

During the early months of 2019, district leaders will be merging all of this feedback with other data points to determine the student outcomes and strategic themes that will be the foundation for our new strategic plan. These will be used to develop strategic initiatives and align our budget processes.

"The new plan will be focused on our collective priorities and will be data-based," Anderson explained. "We will develop measures of success and align our budget and resources to the priorities we have set together."

Here is a tentative timeline for the strategic planning process:

- December 2018 - Collect and review data including feedback from 100-Day plan
- January 2019 - Development of student outcomes and strategic themes
- End of January 2019 - Priority student outcomes and strategic themes defined
- February - March 2019 - Development of potential strategic initiatives
- Early April 2019 - Approval of strategic initiatives
- April 2019 - Development of phased implementation plan
- End of April 2019 - Approval of implementation plan by Board of Education
- June 2019 - Strategic plan finished, presented to the public

Once the strategic plan is finished, the board and superintendent will work together to establish new goals that align with the strategic plan.

## **Budget Development Priorities**

A recommended step within the Government Finance Officers Association Best Practices in School Budgeting is for a district to develop and adopt a set of budget principles to help frame and guide budget deliberations. A set of principles, agreed to by the school board and the staff before the budgeting process begins can provide a means to assess what matters most in the budgeting process — creating the most student learning with the money available. Budgeting principles should be developed collaboratively by the district's school board and the staff members who develop and recommend the budget. Since both parties have integral roles in developing, adopting, and, ultimately, implementing a budget, both parties must strongly support the principles and policies underlying the budget.

For the 2018-19 fiscal year, the Board of Education, Superintendent, District Accountability Committee and senior staff collaborated to develop a set of budget priorities to guide the development of the 2018-19 budget. The following priorities were adopted by the Board of Education on February 27, 2018:

- Support to close the opportunity and achievement gaps
  - Equity – Support and differentiated funding for sub populations
  - Social-Emotional Learning & Supports – Counselors
  - Investment in Literacy Instruction and Interventions
  - Investment in Special Education Services
  - Investment in English Language Development
  - Program Evaluation and Effectiveness
  - Data Warehouse Expansion – Local common assessments
  - Other Programs for Students
- Attracting, recruiting, and retaining high quality staff
- Maintaining and ensuring adequate district operational functions
  - School Facilities, Safety and Security



## **Budget Development Priorities (continued)**

To guide its work for the 2018-19 fiscal year, and development of the 2019-20 budget, the board prioritized its work into an annual plan. This plan included the following items:

- Equity
- Full-Day Kindergarten
- School Start Times
- Technology
- Social Emotional Learning
- Strategic Plan

These prioritized items were included in the budget development process and drove budget allocations in some cases. Other priorities developed through the District Accountability Committee and other district stakeholder groups were largely aligned with the 2018-19 adopted priorities, therefore they remained as a reference as the district works to update its strategic plan for implementation in 2019-20.

## **Performance Results**

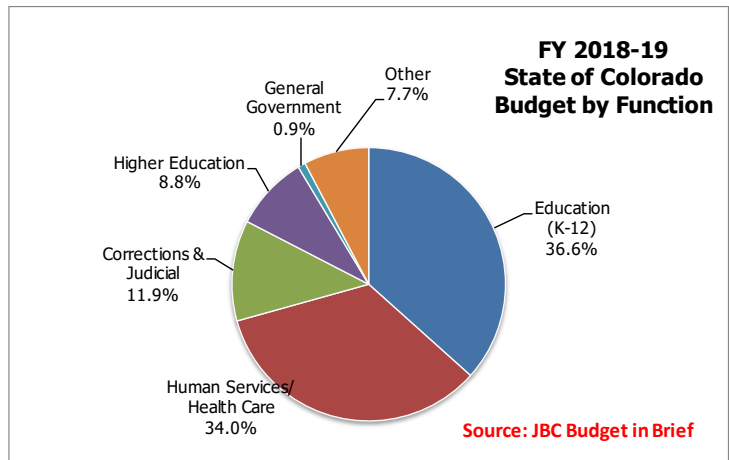
The Colorado Department of Education's 2018 District Performance Framework Report identifies BVSD as "Accredited with Distinction: Low Participation" overall, with the district meeting accreditation targets for Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness. The district meets 95 percent Test Participation Rates in English Language Arts, Math, and Science, and Meets Requirements in Finance and Safety assurances.

Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal to increase the proficiency level of all students in accordance with district goals as outlined in the Organizational Section of this document.



## Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire, and other local public services. The Colorado state government is responsible for funding other public services such as prisons and transportation, in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the state using formulas in the Colorado School Finance Act (SFA). These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes. Budget by Function information for 2019-20 was not available from the state at the time of this publication.



In 2000, Colorado voters passed Amendment 23 to help safeguard Colorado K-12 funding. The amendment guarantees that state per pupil funding must increase annually by no less than the rate of inflation as determined by state government.

When the recession hit Colorado government in 2007, the state initially met its requirements under Amendment 23. As the recession lengthened, Colorado legislators were faced with increasingly hard choices in funding state obligations and funding reductions that occurred in all public sectors.

As a result of the Great Recession, the “negative factor”, now known as the Budget Stabilization Factor, was implemented. The legislature determined that Amendment 23 only applied to “base” per pupil funding. Under law, Colorado per pupil funding is made up of a base amount per student that is the same throughout the state. Added to this base are “factors” allocating additional per pupil funds by use of a state formula applied on a district-by-district basis. The factors include: poverty, cost of living, and size, and make up a large portion of Colorado’s per pupil funding.

Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. The Budget Stabilization Factor is then applied against this total dollar amount, reducing overall funding. Back in 2009, Colorado per pupil funding fell by more than \$1 billion statewide on an annual basis. Over the last several years, legislators have approved incremental buy-downs of the statewide deficit. As of the current fiscal year, this amount has been reduced overall to \$572.4M. The current year’s buy-down results in a reduction of BVSD’s budget stabilization factor by \$19.2M.





## Understanding School Finance in Colorado (continued)

### Who Determines How Much Funding Each School District Receives?

#### Equity in School Funding

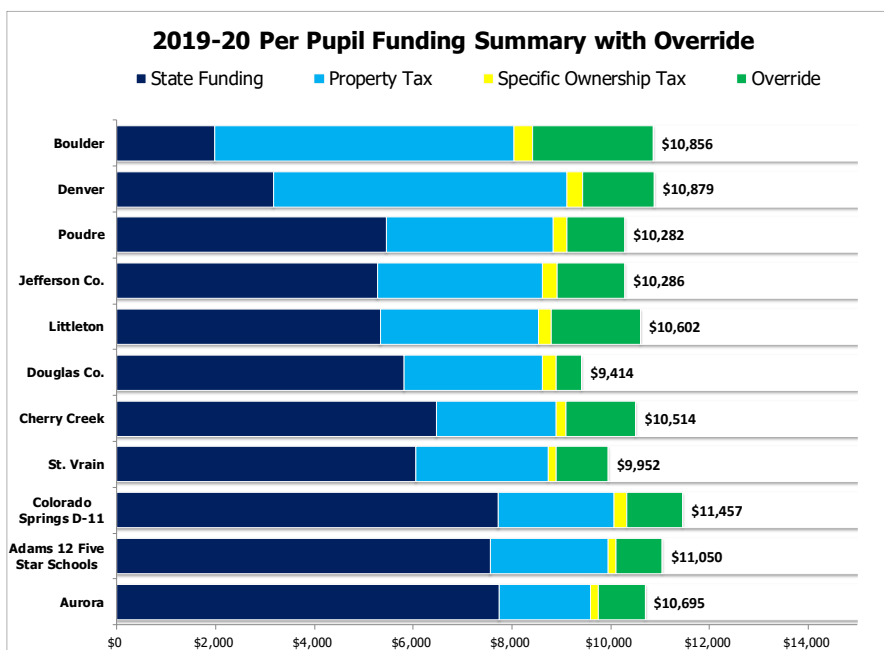
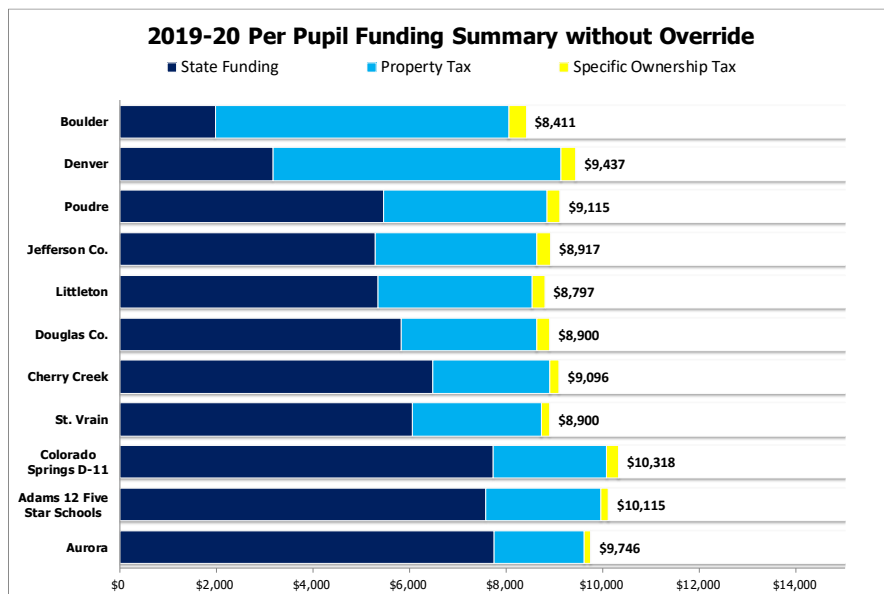
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide said experience in each school district. For the 2019-20 school year, it is estimated BVSD will receive \$8,411 for each student full-time equivalent (FTE).

#### State Equalization

Schools are funded from three sources: local property tax, state funds, and vehicle registration fees, known as Specific Ownership Tax (SOT). Although the state determines individual school district funding levels, the amount contributed from the three different sources varies according to local assessed property valuation. As evidenced in the charts shown on this page, because of higher assessed valuation, BVSD receives a larger portion of its revenue from local property taxes and therefore, the state contribution is less than peer districts. Conversely, those districts whose property assessed valuations are lower typically receive a greater portion of funding from the state.

#### Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. BVSD voters generously approved school overrides in November of 2016, 2010, 2005, 2002, 1998, and 1991. This additional funding is capped by state law at 25 percent of total program funding. All override revenues come from increased property taxes; no additional state funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of SFA funding the district receives.



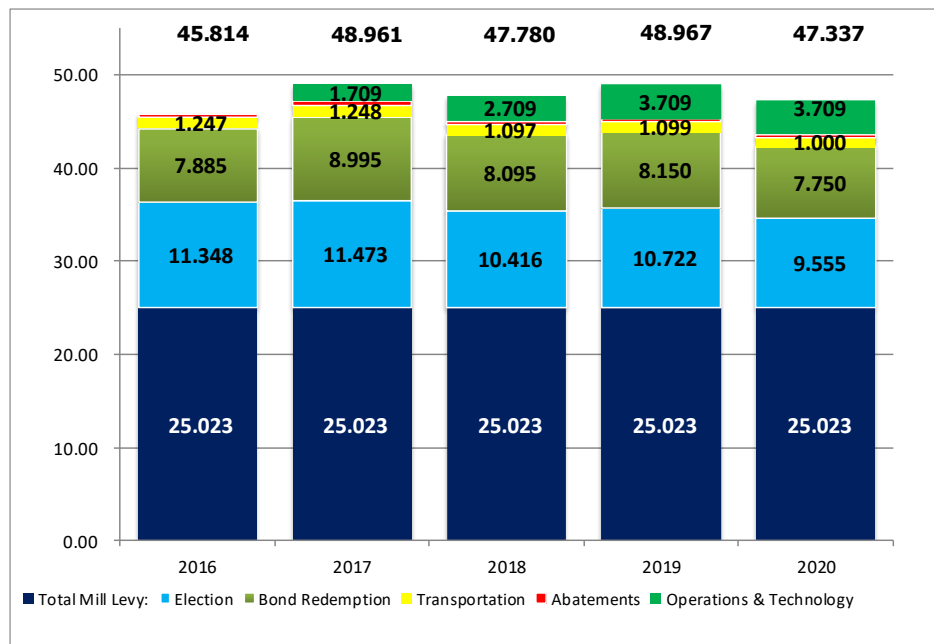


## Understanding School Finance in Colorado (continued)

### Mill Levies

In 1994, the Colorado SFA was revised to create Title 11, Article 50 of the Colorado Revised Statutes, which determines the base revenue of the General Operating Fund for each school district. This 1994 revision set the standard mill levy at 40 mills for all districts. Then in 2007, due to dramatic increases in property values (assessed valuation) in some areas of Colorado (since 1994), the Act of 1994 was amended during the legislative session. This amendment froze the existing General Operating Fund mill levy for most districts in the state in order to reduce the pressure on state funding for local school districts.

For BVSD, the total 2019-20 mill levy is estimated to be 47.337 mills, which is a 3.3 percent decrease from the prior year. The mill levy is applied to assessed valuation which is projected to increase in 2019-20 by 13.0 percent or approximately \$863.8M, from the prior year, net of tax incremental financing (TIF) agreements. General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 9.555 mills. The mill levy for abatements, refunds, and omitted property is 0.300 mills, bring the total General Operating Fund mill levy to 34.878 mills. The Bond Redemption Fund at 7.750 mills, the transportation mill levy at 1.000 mills, and the operations and technology mill levy at 3.709, bring the collective total mills for BVSD to 47.337 mills. Historical information on the district's assessed valuation is located in the Informational Section of this document.



Total 2019 assessed valuation for the 2019-20 fiscal year is estimated at: \$7,508,797,576

Transportation mills are capital construction mill levies.

Bond Redemption Mills are capital construction mill levies.

Operations & Technology mills are capital construction, technology, and maintenance mill levies.

Abatement Mills are related to assessed valuation appeals.

Election Mills are mills for additional funding in the form of overrides approved by voters.

Note increase for election mills in years following the 2010 referendum

General Fund Mills are associated with School Finance Act funding.

### Changes in Debt

As of June 30, 2018, the district reported general obligation bond indebtedness of \$703,570,000 (not including bond premiums) and long-term obligations for compensated absences of \$9,063,508. The annual principal and interest payments for fiscal year 2019 are \$50,725,925. The district will pay the last principal payment of existing debt on December 1, 2048.



## Understanding School Finance in Colorado (continued)

### How Does Supporting Education Impact Your Taxes?

Local tax money goes to the county treasurer who in turn distributes it to each governmental entity in the county.

### Constitutional amendments that affect school funding:

#### Article X, Section 20 (TABOR Amendment)

Sets taxing and spending limits on all levels of government in the state, from special districts, such as fire protection and schools to county and state governments. This amendment's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution. The most significant limitations from this amendment that impact school funding from the state are that it:

- requires voter approval of tax increases.
- limits revenue collections.
- limits spending.

The law also impacts district spending as it requires that a school district hold 3 percent of expenditures in reserve. This reserve can **only** be spent in an emergency, which *excludes* economic conditions, revenue shortfalls, or salary and fringe benefit increases. A statute change in 2009-10 now allows a district to hold a letter of credit or utilize real asset value (buildings) as this 3 percent reserve, rather than cash. BVSD continues to hold a 3 percent cash reserve for this requirement.



#### Amendment 23

In November of 2000, Colorado taxpayers approved Amendment 23 to the Colorado Constitution. This amendment identifies increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years, through the 2010-11 fiscal year, and then at the rate of inflation thereafter. The amendment's stated goal was to restore public education funding back to 1988 levels.

#### Referendum C

In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for five years. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for firefighters and police officers, and specifically identified Department of Transportation projects. The referendum's stated goal was to restore state budget cuts since 2001 and reset the base funding level.

#### Gallagher Amendment

In November 1982, Colorado voters passed the Gallagher Amendment, which divides the state's total property tax burden between residential and nonresidential (commercial) property. According to the Amendment, 45% of the total amount of state property tax collected must come from residential property, and 55% must come from commercial property. Further, the Amendment mandates that the assessment rate for commercial property, which is responsible for 55% of the total state property tax burden, be fixed at 29%. To maintain the 45/55 split, the current residential property rate is set at 7.15%.

### Doing the Math:

State law sets the property tax assessment rate. In the 2019 collection year, homeowners will pay an estimated assessment rate of 7.15 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

### Here's how the math works for each \$100,000 in home value:

- The 7.15 percent of assessed value is calculated to be \$7,150. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,150 in value multiplied by 0.001 equals \$7.15 per mill.
- In 2018, the BVSD tax rate is estimated at 47.337 mills or \$338.46 in taxes per year for each \$100,000 of assessed home value.

You can use the same formula to calculate your property taxes for your schools if you know your home's assessed value. The same calculations based on a 29 percent business rate net \$1,381.21 in school taxes for each \$100,000 of taxable business property.



## **Principal Issues Facing the District**

The annual budget development process provides the opportunity for district decision-makers to align budget choices to the desired outcome of student success. The resulting annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the district's values. As part of the budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. This alignment of resources takes into consideration the principal issues facing the district as outlined below. Resource allocations were made with an effort to maximize the impact on students.

Limited Restoration of State Funding Although state revenues have rebounded from depressed levels, pressure continues on the legislature to limit the funding for K-12 education in Colorado. At the same time, some state programs and services are required to expand while others are expanded by legislative mandate. The BVSD Board of Education wisely placed a ballot measure before the voters in November 2010 and 2016 to abate the impact of future revenue challenges. These ballot measures passed with 62 and 60 percent support respectively. These measures continue to mitigate, although not fully eliminate, budget pressures.

Increasing Student Proficiency BVSD has a large number of students who are not proficient on state assessments. Disaggregating assessment data allows resources and attention to be targeted on meeting the needs of students who require the greatest assistance. In the BVSD, a significant investment of local resources in early childhood education programs continues. These resources are targeted to help increase the proficiency level of all students in future years. A reorganization of district staff is being implemented for 2019-20 in order to create school networks, driving resources and supports closer to the school level. This reorganization returned approximately one million dollars to direct support of schools, while also creating an increased focus on targeted supports for schools.

Unfunded State Mandates and Reforms In recent years, the Colorado legislature has implemented significant education reforms, including new state curriculum standards and assessments that rely on substantial school district investments in expanded technology, infrastructure, and equipment; and a new annual principal and teacher evaluation system which requires ongoing investment in professional development and increased personnel to realize the intent of the legislation. Little or no targeted funding from the state has been added to specifically address these increased requirements and expectations.

Stable Enrollment BVSD's projected stable enrollment into the near future poses many challenges. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional revenues are generated only through increases in the per pupil amount in the School Finance Act formula. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades, programs, and communities, a review of resource allocations between programs is necessary to determine adjustments to address the needs of those shifting student populations without significant additional resources.

## **Economic Conditions and Outlook**

### **Analysis of 2018-19**

The Colorado economic recovery continues to accelerate. After the supplemental state appropriation in January 2019, the 2018-19 statewide average per pupil funding for K-12 public education was \$8,123. The final per pupil revenue for BVSD was \$8,059. The 2018-19 General Operating Fund mid-year analysis for BVSD completed in February 2019, indicated the 2018-19 General Operating Fund budgeted ending fund balance of \$3.1M in excess of reserves is on target to grow to \$9.6M, however, initial carryover requests for non-personnel projects done in April 2019 indicated the estimated ending fund balance to be closer to \$10.3M.



## **Economic Conditions and Outlook (continued)**

### **Analysis of 2019 Economic Forecast**

#### **Colorado**

For more than 50 years, the Colorado Business Economic Outlook has been compiled by industry leaders in the state, and presented by the Business Research Division of the Leeds School of Business at the University of Colorado Boulder. The information below was compiled directly from the Colorado Economic Forecast for 2019, presented on December 10, 2018. The entire report can be found at:

[https://www.colorado.edu/business/sites/default/files/attached-files/2019\\_colorado\\_business\\_economic\\_outlook\\_121018.pdf](https://www.colorado.edu/business/sites/default/files/attached-files/2019_colorado_business_economic_outlook_121018.pdf)

Despite slower growth in 2015-2017, Colorado's economy has outperformed most other states in 2018, with quarterly real GDP and jobs growth still coming in at the sixth-fastest in the country. Colorado's per capita personal income growth rate was the fourth highest in the country in 2017. Labor force increases and the unemployment rate are also among the best in the nation at second fastest and 12th-lowest respectively. Wage growth was recorded across all industries. The job growth trend is projected to continue in 2019 at a rate likely to keep Colorado in the top 10 nationally.

Although the state's unemployment rate is projected to increase to 3.1 percent in 2019, the Labor Force Participation Rate is particularly robust in Colorado, ranking third in the nation behind Minnesota and North Dakota. An increasing LPFR will put upward pressure on the unemployment rate as more workers are seeking jobs, yet add to the available pool of workers in what is a very tight labor market.

#### **Population**

Colorado's growing population, at 1.4 percent, was twice that of the nation as a whole and ranked Colorado as the ninth-highest growth rate. The state's recent growth, however, has been slowing due to declining births, increasing deaths, and slower net migration. Although it is slowing relative to historical trends, it is still relatively fast compared to the United States; Colorado has grown by over 560,000 people since 2010 from both births and migration. The growth has been disparate in the state, with 95 percent of the growth occurring along the Front Range. A dominate driver for the migration is job growth. The population forecast for Colorado indicates continued slowing, but growth is forecasted to be twice as fast as the United States. There are risks to the forecast, with the primary question being whether Colorado can attract and retain the workers it needs to fill current and future jobs. Other risks include affordable housing, affordable and available daycare, aging of the labor force, and educational attainment and achievement of Coloradans.

#### **Education**

More than half of local government employees in Colorado are teachers or staff in public K–12 education. Two factors that impact K–12 employment are the number of students and the amount of funding. Another factor in determining local government employment growth is the level of funding that is available. In Colorado, two large components of school funding are property taxes and the state general fund.

The growth in property taxes for K-12 education is limited by conflicting measures in Colorado's constitution. Taxes cannot increase without a vote of the people under one section, while net assessed values are held down by another. These measures limit the amount of local dollars flowing into the overall funding structure for K-12 education.

The state general fund is facing other demands, including funding health care, corrections, transportation, and other state government services. While the state's share of education funding is the largest appropriation in the state budget, there is limited room to increase state spending on K–12 education because of other needs in the budget.





## **Economic Conditions and Outlook (continued)**

### **Analysis of 2019 Economic Forecast (continued)**

The number of public school and charter school students is expected to continue increasing, which means that demand will increase for school faculty and staff. An improving revenue outlook will allow school districts the finances to make those hires. As a result of these trends, local government education employment grew 1.1 percent in 2018 and is projected to grow 1.5 percent in 2019.

### **Gallagher Amendment and Property Taxes**

Property taxes are the largest source of government revenue in Colorado, generating over \$8 billion in revenue for schools and local governments. However, the Colorado Constitution limits the growth in net assessed residential property values by requiring the share of residential and nonresidential property to remain constant between reassessment cycles. As residential property growth continues, the mechanism for achieving the target percentage split between residential and non-residential net assessed value is the adjustment of the residential assessment rate, which was set at 7.20 percent in 2017. The residential assessment rate was forecast to fall to 6.11 percent in 2019, yet the Colorado Legislative Council Staff revised their projection for 2019 to 6.78 percent as part of the quarterly state revenue forecast, published on December 20, 2018.

The summary 2019 forecast for Colorado, found on page 117 of the document states:

Despite slower growth, Colorado will still be in the top 10 states in 2019 for employment growth; wages will increase above the national average.

Employment growth is projected in each of the 11 industries in both 2018 and 2019.

Commodity prices will weigh on commodity-sensitive industries, including agriculture and energy.

Population growth will slow modestly in 2019. The state will still add an estimated 76,200 people, with 50,000 coming from net in-migration according to the State Demography Office.

Colorado's skilled, educated workforce is credited with fueling industry growth among the state's tech sectors. Colorado retains a competitive advantage for attracting, recruiting, and retaining people and businesses, placing the state in the top 10 for economic growth nationally.

For K-12 the continued high cost of housing and tight labor market in the Denver metro and Front Range regions will put pressure on attracting staff, particularly in the service and support staff areas.

### **Boulder County**

Boulder County maintains a very strong and diversified economic base and continues to experience above average employment growth and some of the lowest unemployment rates in Colorado. These positive economic indicators in Boulder County have allowed the region to outperform local and national areas. According to the 2019 Colorado Business Economic Outlook:

"Boulder County's dynamic economy is fueled by competitive concentrations of businesses and employees in a diverse mix of industries. A highly educated workforce, visionary entrepreneurs, global industry leaders, a desirable quality of life, and a world-class research university are equally critical to Boulder County's economic vitality. The area has continued to outperform state and national economies in many areas, such as job growth, educational attainment, capital investment, and commercial real estate absorption.





## **Economic Conditions and Outlook (continued)**

### **Analysis of 2019 Economic Forecast**

"Boulder County continues to post solid employment gains and low unemployment rates. Data from the Bureau of Labor Statistics show employment in Boulder County increased 1.7% between September 2017 and 2018, creating an additional 3,200 jobs. In September 2018, the Boulder County unemployment rate was 2.8% (not seasonally adjusted) compared to state unemployment of 3.1% and a national rate of 3.6% (not seasonally adjusted). The area's large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents. The median household income for Boulder County residents was \$80,834 in 2017 compared to \$69,117 for Colorado residents, according to data from the U.S. Census Bureau.

The Boulder County economy continues to benefit from high concentrations of companies and employment in key industry clusters, such as aerospace, biotechnology, cleantech, information technology, natural and organic products, outdoor recreation, and tourism. In addition to the presence of well-established Fortune 500 companies, many startup and early-stage companies in these industries are based in Boulder County.

The business and economic outlook is very positive for Boulder County. The region's robust economy built on diverse high-tech and lifestyle industries, the University of Colorado Boulder flagship campus, a highly educated workforce, thriving entrepreneurial culture, and highly desirable quality of life inspires optimism heading into 2018."

### **Fiscal Outlook for 2019-20**

Governor Hickenlooper's November 1 proposed budget for 2019-20 included funding for Pre-K12 enrollment growth, inflation at 3.0 percent, and reduced the Budget Stabilization Factor by \$77M. The net projected PPR increase for BVSD was \$356, or 4.4 percent. Included in the Governor's proposal is a statewide enrollment growth of 0.90 percent, but the Legislative Council Staff initial district-specific projection for BVSD student growth was at 0.0%/+9 students. Historically, the Governor's budget has been considered a "floor" for K-12 funding, with additional resources being allocated during the legislative session.

With the change in administration due to the election of Governor Jared Polis in November of 2018, the state's budget was revised to include additional funding for K-12 education, most notably implementing the funding of full-day kindergarten within the School Finance Act. For the 2019-20 fiscal year, the legislature then adjusted base per pupil funding by inflation, or 2.7 percent, slightly less than originally projected. In addition, the K-12 investment was increased by \$23M to further buy down the Budget Stabilization Factor in the final version of the School Finance Act. However, for the eleventh consecutive year, statewide total funding continues to be reduced by the application of the Budget Stabilization Factor.

The Budget Stabilization Factor reduction to statewide total program funding as calculated in the SFA remains at \$572.4M, or 7.1 percent. For BVSD, this negative factor equates to \$19.2M in lost state revenues, as calculated through the SFA.

After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and allocate resources to every school within its district.



## **Economic Conditions and Outlook (continued)**

### **Analysis of 2019 Economic Forecast**

#### **Assumptions and Estimates**

The development of the BVSD comprehensive budget is guided by the District's Mission and Vision, applying resources strategically to maximize teaching and learning, while also supporting operational activities to ensure basic business functions, operations, compliance, risk-mitigation, health and safety as appropriate. Within these areas, resources are applied as determined by a set of priorities, assumptions, and estimates that change from year to year. For the 2019-20 fiscal year, the following data are being incorporated during the initial planning phase of budget development.

- Inflation - Lakewood-Denver-Aurora Core Consumer Price Index (CPI) of 2.7%
- Compensation Package
  - Longevity, salary schedule movement, working conditions
  - 2.7% employee salary cost of living adjustment (COLA) at CPI
  - Health/Dental Benefits - 5% rate increase
  - PERA employer contribution impact from 2019 statutory rate increase - 0.25% Employer
- Student population growth - 0.0%/+10 students
- Adjusting classroom teacher FTE for enrollment changes (maintaining staffing ratios)
- Implementation of full-day kindergarten in all BVSD elementary schools
- Budget Stabilization Factor
  - Incremental BVSD reduction - \$3.7M
  - BVSD total remaining Budget Stabilization Factor - \$19.2M
  - Incremental statewide reduction - \$100.0M
  - Statewide total Budget Stabilization Factor remaining - \$572.4M
- Contractual price escalations and operational expenditures
- Implementation of updated Strategic Plan priority focus areas



## School Finance Act Funding

The funded pupil count, which is the number of full-time students enrolled in a district, is the real driver of school funding. The SFA identifies a per pupil funding amount, and the number of full-time students enrolled in a district determines the amount of total funding the district receives. However, not all students (preschool students for example) attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count occurs each October and results in the funded pupil count numbers.

When projecting student enrollment, the budget implications are substantial if expected growth is not realized. If a shortfall in actual enrollment occurs as compared to projections, this information is generally received after the close of the first quarter of the fiscal year, and many staffing and programmatic changes cannot be made without significant impacts to students. For this reason, the district generally undertakes a reasonable, yet conservative, projection methodology to reduce the risk of a funding shortfall compared to expected revenues.

The BVSD projected state per pupil revenue (PPR) for 2019-20 is \$8,411 (slightly rounded). Total program funding, defined by the SFA, is projected to be \$256.7M, an increase of \$17.1M from the BVSD 2018-19 Revised Adopted Budget. This figure does not include the estimated uncollectable property taxes due to the timing of tax collections. The table below shows what the impact would be to the district's funding with fewer students.

### The Funding Equation (19-20 budgeted)

Per Pupil Revenue:	(PPR)	\$8,411
Funded Pupil Count:	x(FPC)	30,514

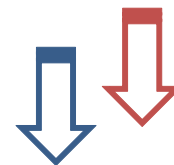
**School Finance Act Funding: \$256,649,049**

**Fewer Students =  
Fewer Dollars**

### Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$8,411
Funded Pupil Count:	x(FPC)	(100)

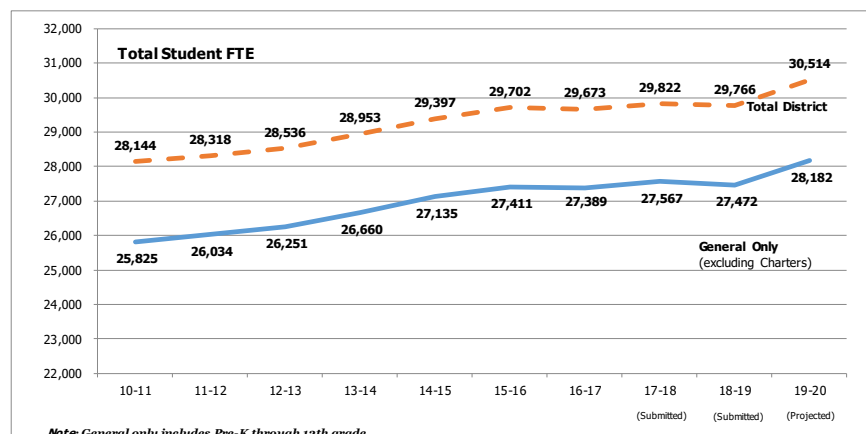
**School Finance Act Funding: (\$841,100)**



\*Calculations may not be exact due to rounding

## Enrollment FTE Projections

The 2019-20 enrollment FTE projections indicate an increase of total student enrollment. This budget year, full-day kindergarten was approved, which affects total student FTE at the district. Prior to this year, kindergarten students were counted as 0.58 FTE. While full day kindergarten is not mandatory in the state of Colorado, BVSD anticipates the majority of its students in this level will attend full time as 1.0 FTE. The following four charts show the historical change in BVSD enrollment.





## District-Wide Enrollment

As a result of the state's funding of full-day kindergarten, the total number of BVSD students in the fall of 2019 shows an increase of 747.6, compared to the October 1, 2018, pupil count. For the funded pupil count, preschool and half-time kindergarten through twelfth grade students are counted as 0.50 FTE based upon a student's attendance and academic schedule.

	2018-19 Revised	2018-19 Submitted	2019-20 Proposed	COMPARISONS	
				2018-19 Revised to 2019-20 Proposed	2018-19 Revised to 2019-20 Proposed
Total Funded Enrollment (Heads)	30,880.0	30,880.0	30,890.0	10.0 / 0.03%	10.0 / 0.03%
Total Funded Student Full Time Equivalent (FTE)	29,765.9	29,765.9	30,513.5	747.6 / 2.51%	747.6 / 2.51%
Total Funded Pupil Count (FTE)*	29,794.2	29,794.2	30,513.5	719.3 / 2.41%	719.3 / 2.41%
* If the Total Funded Pupil Count FTE exceeds the Total Funded Student Full Time Equivalent, the funded pupil count is averaged.					

## District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE increased by 707.3; the K-12 Charter School FTE increased by 37.8 FTE; special education and Colorado Preschool Program FTE is flat; and Online Student FTE increased by 2.5 FTE.

	2018-19 Revised	2018-19 Submitted	2019-20 Proposed	COMPARISONS	
				2018-19 Revised to 2019-20 Proposed	2018-19 Revised to 2019-20 Proposed
K-12 General FTE	27,068.2	27,068.2	27,775.5	707.3 / 2.61%	707.3 / 2.61%
K-12 Charter FTE*	2,294.2	2,294.2	2,332.0	37.8 / 1.65%	37.8 / 1.65%
Preschool FTE	347.0	347.0	347.0	0.0 / 0.00%	0.0 / 0.00%
Online FTE	56.5	56.5	59.0	2.5 / 4.42%	2.5 / 4.42%
Total Student Full Time Equivalent	29,765.9	29,765.9	30,513.5	747.6 / 2.51%	747.6 / 2.51%
Total Funded Pupil Count	29,794.2	29,794.2	30,513.5	719.3 / 2.41%	719.3 / 2.41%
*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.					



## District-Wide Preschool Enrollment

The chart below summarizes the total number of BVSD preschool students enrolled. Students may qualify for eligibility through the Colorado Preschool Program, special education, or pay tuition at identified preschool locations. In the 2019-20 Proposed Budget, preschool district-wide enrollment table below, there are 386.0 Colorado Preschool Program students and 270.0 special education students. The 2019-20 preschool enrollment does not anticipate students eligible but not funded through the state Colorado Preschool Program.

	2018-19 Revised	2018-19 Submitted	2019-20 Proposed	COMPARISONS	
				2018-19 Revised to 2019-20 Proposed	2018-19 Revised to 2019-20 Proposed
Colorado Preschool Program	386.0	386.0	386.0	0.0 / 0.00%	0.0 / 0.00%
Special Education	270.0	270.0	270.0	0.0 / 0.00%	0.0 / 0.00%
Not-eligible for funding	20.0	20.0	0.0	-20.0 / -100.00%	-20.0 / -100.00%
Tuition	274.0	274.0	314.0	40.0 / 14.60%	40.0 / 14.60%
Total PK Enrollment	950.0	950.0	970.0	20.0 / 2.11%	20.0 / 2.11%

## Allocation of Budgets to Schools

Each BVSD school is allocated resources on the basis of projected enrollment. Various formulas are used which address the allocation of:

- Staff FTE – teachers, paraprofessionals, principals, office personnel, custodians, and other staff
- Operating Dollars – for supplies, copier costs, equipment, staff development, and leadership, (textbook funds are budgeted centrally and distributed to schools based on a textbook adoption calendar)

The goal of instructional staffing allocations is to ensure that resources are distributed equitably among the district's schools. They are based on district-wide per student ratios that are set specifically for each grade level. As overall enrollment fluctuates or as the student population shifts between levels, the staffing is then adjusted to maintain each of the ratios. Variances above and below may occur when student populations shift between schools and across grades. If budget constraints prevent the funding of expected ratios in the current year, the funding of staffing ratios will generally be a budget priority in the following fiscal year.

School-based 2.25 percent budget cuts implemented in 2010-11 to address the significant state budget shortfalls as a result of the Great Recession have been partially reset/reinstated in the previous fiscal year. This includes both staff FTE and operating dollars. The operating dollars were restructured as a weighted student formula to address student characteristics including poverty, special education, and English language development. Staffing allocations have been updated to create uniform allocations across instructional levels.



## Demographic Overview

The Boulder Valley School District is located near the foothills of the Rocky Mountains approximately twenty miles northwest of Denver. BVSD's boundaries encompass approximately 500 square miles in Boulder, Broomfield, and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served.

Each school provides information about specific programs, services, and activities offered on their individual school websites. A list of schools with links to their websites can be found on the district website at: <http://www.bvsd.org/ourschools/Pages/default.aspx>.

## Facilities

### Schools

29 Elementary Schools  
 4 K-8 Schools  
 8 Middle Schools  
 1 Middle/Senior High School  
 7 Senior High Schools  
 5 Charter Schools  
1 Online School (Boulder Universal)  
 55 Total Schools

### Athletic Fields

13 Artificial Turf Fields

### Programs and Administration Buildings

1 Technical Education Center  
 1 Preschool Facility  
 1 Education Center  
 3 Bus Terminals (Lafayette, Boulder, Nederland)  
 1 Middle/Senior Special Education School  
1 Multi-Use Building (Sombrero Marsh)  
 8 Total

## District Populations

The district's student population is a diverse group made up of special education students, English language learners, talented and gifted students, and students eligible for free and reduced lunch.

Student Enrollment Category	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
CDE Preschool-12 Student Membership	30,041	30,546	30,908	31,247	31,189	31,282	31,169
Funded Membership	29,718	30,145	30,566	30,875	30,837	30,985	30,880
Student Membership Not Funded	323	401	342	372	352	297	289
English Language Learners	2,442	2,547	2,561	3,129	3,021	3,012	2,757
ELL % of Funded Membership	8.2%	8.4%	8.3%	10.1%	9.8%	9.7%	8.9%
Free/Reduced Lunch Status	5,633	5,674	6,188	6,836	6,487	5,993	6,516
FRL Statuts % of Funded Membership	19.0%	18.8%	20.2%	22.1%	21.0%	19.3%	21.1%
Talented & Gifted	4,129	4,330	4,443	4,629	4,614	4,280	4,022
TAG % of Funded Membership	13.9%	14.4%	14.5%	15.0%	15.0%	13.8%	13.0%
Out of District	2,158	2,337	2,426	2,488	2,516	2,501	2,472
OOD Students % of Funded Membership	7.3%	7.8%	7.9%	8.1%	8.2%	8.1%	8.0%
Special Education	2,825	2,874	3,028	3,152	3,345	3,508	3,695
SpEd Students % of Funded Membership	9.5%	9.5%	9.9%	10.2%	10.8%	11.3%	12.0%



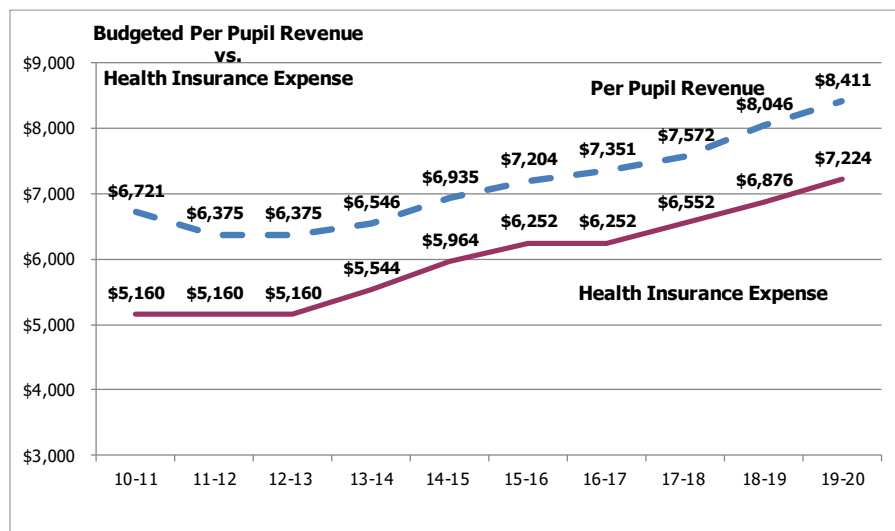


## Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 96 percent of the district's General Operating Fund total expenditures.

BVSD provides district-paid benefits and offers additional benefits that can be purchased by the employee. The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2010-11, costs have grown 44 percent, averaging 4.0 percent per year on an annualized basis, while per pupil revenue has only increased 25.1 percent (2.5 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

In an effort to further contain these increases, the district has moved to self-insured healthcare and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.



## Personnel Trends

The number of 2019-20 budgeted full-time employees in BVSD in all funds, including Charters, is 3,820.870. This is an increase of approximately 1.1 percent from the 2018-19 fiscal year. The General Operating Fund will slightly increase FTE to maintain staffing resources. Position totals are expected to remain relatively constant into the near future.

	2015-16	2016-17	2017-18	2018-19	2019-20
Classroom Teachers	1744.218	1749.623	1765.219	1750.38	1794.321
Other Teachers	142.517	152.856	162.749	184.157	185.775
Psychologists/Social Workers/OT/PT/Nurses	112.957	108.857	125.768	126.423	128.249
Admin/Principals	159.649	161.579	164.149	165.709	165.709
Professional Support	109.259	109.98	120.6475	132.9755	129.676
Technical Support	53.762	51.262	52.813	53.837	52.837
Paraeducators/Liaisons/Monitors	548.841	544.380	551.399	557.402	554.991
Office/Administrative Support	241.409	242.350	246.869	253.754	253.567
Trades and Services	530.576	538.954	556.146	554.730	555.745
<b>TOTAL FTE:</b>	<b>3,643.188</b>	<b>3,659.841</b>	<b>3,745.759</b>	<b>3,779.368</b>	<b>3,820.870</b>



## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2019-20 budget include: additional student-centric resources to address student needs in the areas of special education, social-emotional support, an increase in employer contributions to the Public Employees' Retirement Association, continuing challenges with the state tax and revenue policies, the impact of decisions made by the legislature, and the investment in hiring and retaining high quality staff through a competitive compensation structure.

This Proposed Budget was prepared considering the needs and values of students, parents, employees, and taxpayers. Throughout the stages of the budget process, the board must balance the needs of all stakeholders with the fiscal responsibility it has to the taxpayers. Although BVSD students exceed in aggregate the state average on all universally administered performance measures, achievement gaps exist for certain targeted groups. The budget development process brings to the forefront the needs of all students, and allows funding decisions to be made that provide the necessary resources to address district's goals.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 11, 2018. The calendar outlines the following steps:

In November 2018, Governor Hickenlooper's 2019-20 Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the statewide student population and base per pupil revenue, adjusted by the projected inflation of 3.0 percent, and a \$77M buy-down of the Budget Stabilization Factor. Although Colorado enjoys one of the most robust local economies in the country, the fiscal constraints contained within Article X, Section 20 of the Colorado constitution, the state legislature cannot make decisions to allocate the necessary resources to public services to meet the needs of a growing population, crumbling infrastructure, and investing for the future.

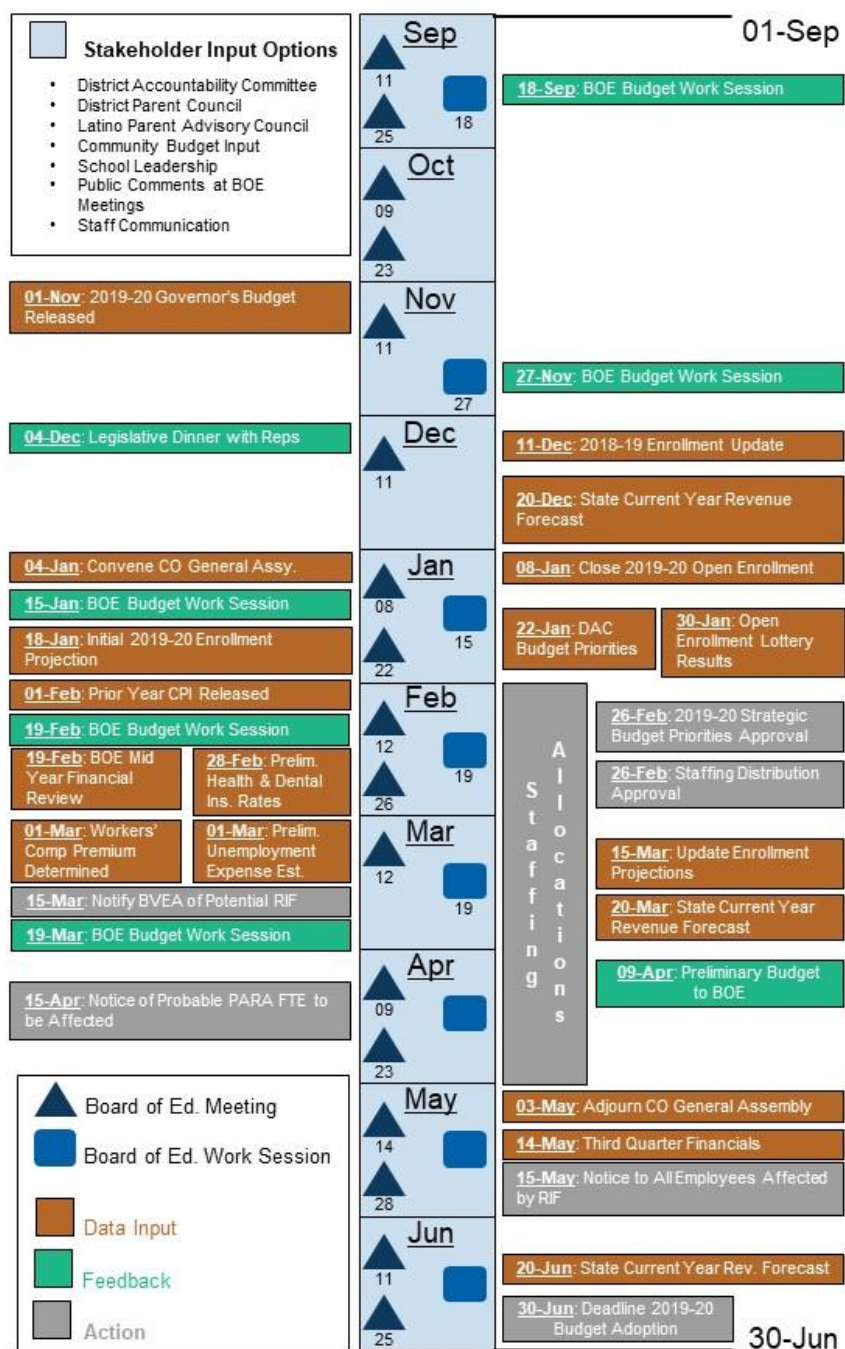
1. Planning – Development of a course of action regarding the range of state funding changes.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – Reviewing the assumptions, projections, and priorities with the Board of Education.
5. Preliminary Budget – An unbalanced initial budget guided by the strategic plan, projections, and known data to provide decision points for discussion.
6. Proposed Budget – A budget version including expected resources, projected uses, and incorporation of necessary adjustments to create a balanced budget.
7. Budget Adoption – Statutory requirement to adopt a balanced budget by June 30 for the ensuing fiscal year.
8. Budget Revision – Adjustment of the annual budget to include final year-end financial data and student enrollment through the first two months of the school year and any relevant new financial information.
9. Amending the Budget – Transfers of funds between accounts during the fiscal year to adjust for changing conditions or needs.



## Budget Development Process (continued)

The following charts summarize the process, timelines, and decision points of the budget development process for both the adopted and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information and data generally becomes available in a parallel timeline to the previously mentioned milestones with variations driven largely by the legislative process.

### 2019-20 Budget Development Milestones





## All Funds

### Appropriation 2019-20

The adoption of the budget by the Board of Education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds which can be utilized in a given fiscal year. All available resources are appropriated through this process and each accounting fund is included in each of the resolutions. A board of education of a school district shall not expend any moneys in excess of the amount appropriated by resolution for a particular fund, C.R.S. 22-44-115(1).

<b>Fund</b>	<b>Expenditures</b>	<b>Reserves</b>	<b>Transfers Out</b>	<b>Ending Balance</b>	<b>2019-20 Appropriation</b>
<u>Operating Funds</u>					
General Operating Fund	\$ 313,685,988	\$ 23,229,673	\$ 49,758,660	\$ 2,248,145	\$ 388,922,466
Charter Schools	27,989,628	830,972	-	5,646,302	34,466,902
Technology Fund	2,510,028	722,301	-	1,022,059	4,254,388
Athletics Fund	3,414,407	102,432	-	-	3,516,839
Preschool Fund	7,693,248	230,797	55,038	-	7,979,083
Risk Management Fund	5,079,634	412,016	-	-	5,491,650
Community Schools Fund	5,392,085	161,763	77,898	2,609,482	8,241,228
<b>Operating Funds Sub-Total</b>	<b>\$ 365,765,018</b>	<b>\$ 25,689,954</b>	<b>\$ 49,891,596</b>	<b>\$ 11,525,988</b>	<b>\$ 452,872,556</b>
<u>Special Revenue Funds</u>					
Food Services Fund	\$ 9,236,847	\$ 170,361	\$ -	\$ -	\$ 9,407,208
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	16,629,750	997,786	-	1,229,413	18,856,949
Operations & Technology Fund	22,395,147	731,990	-	14,369,524	37,496,661
<b>Special Revenue Funds Sub-Total</b>	<b>\$ 67,761,744</b>	<b>\$ 1,900,137</b>	<b>\$ -</b>	<b>\$ 15,598,937</b>	<b>\$ 85,260,818</b>
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 57,468,900	\$ -	\$ -	\$ 47,503,742	\$ 104,972,642
<b>Debt Service Fund Sub-Total</b>	<b>\$ 57,468,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,503,742</b>	<b>\$ 104,972,642</b>
<u>Capital Project Funds</u>					
2014 Building Fund	\$ 118,293,750	\$ -	\$ -	\$ 76,921,084	\$ 195,214,834
Capital Reserve Fund	7,101,276	213,038	-	-	7,314,314
<b>Capital Project Funds Sub-Total</b>	<b>\$ 125,395,026</b>	<b>\$ 213,038</b>	<b>\$ -</b>	<b>\$ 76,921,084</b>	<b>\$ 202,529,148</b>
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 33,862,718	\$ 3,905,350	\$ -	\$ -	\$ 37,768,068
Dental Insurance Fund	2,760,486	443,061	-	-	3,203,547
<b>Internal Service Funds Sub-Total</b>	<b>\$ 36,623,204</b>	<b>\$ 4,348,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,971,615</b>
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 5,592,000	\$ -	\$ -	\$ 4,038,091	\$ 9,630,091
Pupil Activity Fund	8,900,000	-	-	2,797,202	11,697,202
<b>Fiduciary Funds Sub-Total</b>	<b>\$ 14,492,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,835,293</b>	<b>\$ 21,327,293</b>
<b>GRAND TOTAL:</b>	<b>\$ 667,505,892</b>	<b>\$ 32,151,540</b>	<b>\$ 49,891,596</b>	<b>\$ 158,385,044</b>	<b>\$ 907,934,072</b>

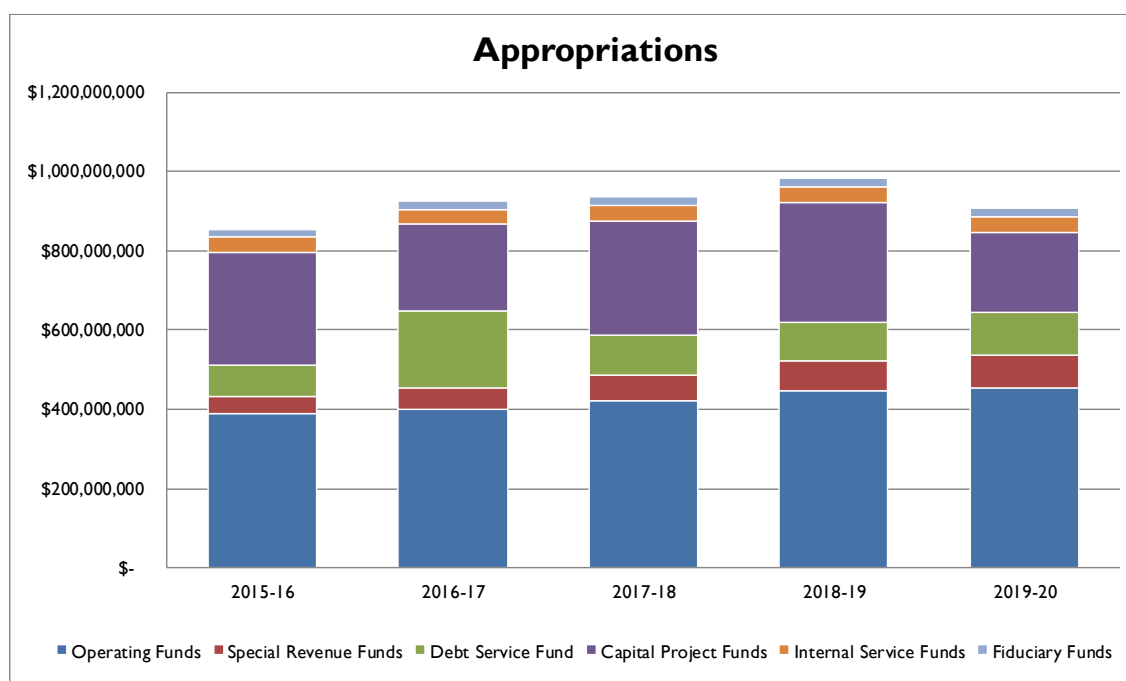


## All Funds (continued)

### Five Year Appropriations by Fund Type

#### Revised to Proposed Comparison

<b>Fund Type</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Operating Funds	\$ 390,084,585	\$ 400,176,739	\$ 420,853,119	\$ 445,632,333	\$ 452,872,556
Special Revenue Funds	42,571,543	54,151,033	64,885,138	75,700,459	85,260,818
Debt Service Fund	79,455,553	192,315,341	102,270,865	99,277,243	104,972,642
Capital Project Funds	283,101,357	220,010,553	287,523,003	300,068,957	202,529,148
Internal Service Funds	38,405,609	38,608,257	39,144,200	40,265,264	40,971,615
Fiduciary Funds	18,340,570	20,470,023	21,251,191	21,272,293	21,327,293
<b>Total</b>	<b>\$851,959,217</b>	<b>\$925,731,946</b>	<b>\$935,927,516</b>	<b>\$982,216,549</b>	<b>\$907,934,072</b>





## **All Funds Overview**

### **General Operating Fund**

There is an increase of per pupil funding estimated at \$352 per student along with a forecasted increase of 748 student full time equivalents (due to full-day kindergarten), as compared to the 2018-19 Revised Adopted Budget. Total School Finance Act funding is estimated to increase by \$16.2M after accounting for uncollectible local property taxes.

The Proposed Budget includes projected scheduled steps, COLA, employer-paid PERA costs, health benefits, and one-time staffing reserves. Adjustments also include one-time instructional materials, an internal credit for operational and instructional expenses, support for two new special education autism programs, the final phase of elementary school counselors, staffing for full-day kindergarten (one-time set up and ongoing staffing), support for high school start times, and myriad other changes to fees, contracts, and services including software contracts as well as department carryover budget adjustments.



Details of the adjustments are outlined in the "Budget Adjustment Plan" later in this section.

### **Technology Fund**

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions. The estimated carryover amounts are for projects that span multiple years. Current year funding includes revenues from the Federal E-Rate reimbursement program. Timing of equipment purchases affect the carryover balance in this fund.

### **Athletics Fund**

The district-wide Athletics Fund provides for interscholastic athletics in grades 8 through 12 and intramural athletics at all grade levels. Athletic programs at charter schools are funded from each charter school's individual allocation.

### **Preschool Fund**

The preschool general fund includes sessions of preschool in 20 elementary schools and the Mapleton Early Childhood Center. The Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day program and a full-day, five day a week program. Both programs have a nine month schedule. The Preschool Enrichment Program is only offered at Mapleton Early Childhood Center. The Community Montessori has a five day a week, half-day program, with an extended half-day option available.

While the district is required to track the use of Colorado Preschool Program (CPP) funds by the use of state chart of accounts, it is not required to have a separate fund. As a result, the CPP Fund has been combined with the Preschool Fund beginning with the 2018-19 fiscal year. CPP is a no-cost preschool program for eligible families that supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.





## **All Funds Overview (continued)**

### **Community Schools Fund**

The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs:

- 1) School Age Program
- 2) Facility Use
- 3) Lifelong Learning
- 4) Community Connections: A Student Resource Guide
- 5) Preschool Care

### **Charter School Fund**

The Charter School Fund consists of five charter schools: Boulder Preparatory, Horizons K-8, Peak to Peak K-12, Summit Middle, and Justice High. The schools have separate governing boards but are dependent upon the district for the majority of their funding.

### **Governmental Designated-Purpose Grants Fund**

The Governmental Designated-Purpose Grants Fund is the vehicle for receipt and expenditure of categorical funds. The district receives numerous local, state, and federal grants which have varying fiscal years. These grant funds supplement the regular district educational programs.

### **Transportation Fund**

The Transportation Fund's purpose is to account for the revenue and expenses associated with providing bus transportation for students for regular school attendance and for extra curricular activities such as field trips, athletics, and music events.

### **Operations and Technology Fund**

The Capital Construction, Technology, and Maintenance Fund has been established to account for activity which was authorized with funds made available from the passage of the 2016 Ballot Measure. Voters approved an operational mill levy which will fund a portion of the ongoing maintenance, custodial, security, and technology expenditures in the General Fund. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. The Board of Education has authority to increase the levy to 4 mills in future years. Current year funding includes revenues based on mills set at 3.709.

### **Food Services Fund**

The Food Services Program will serve approximately 13,000 meals per day using Regional Production Centers to serve 51 schools, Head Start Programs and two schools outside of the school district. The program is primarily dependent on Food Service revenue from 172 serving days. Lunch prices will not increase during the 2019-20 fiscal year.

### **Risk Management Fund**

The Risk Management Fund accounts for the costs of the district's property and liability insurance, workers' compensation insurance, loss prevention services and coordinates the overall risk management activities for the district. Fluctuations in property and workers' compensation insurance premiums may cause corresponding changes in transfer from the General Fund.





## **All Funds Overview (continued)**

### **Bond Redemption Fund**

The Bond Redemption Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The size of the mill levy for the Bond Redemption Fund is determined by the amount of the yearly requirement for the payment of principal and interest on the outstanding bonds.

### **2014 Building Fund**

The 2014 Building Fund includes the proceeds from the sale of \$440M in general obligation bonds. These funds will be used to implement projects identified in the [Facilities Master Plan](#) as approved by the Board of Education on August 12, 2014. The voter approved total Bond Program of \$576.5M includes improvements to school facilities and sites, programmatic space, health and physical development, educational innovation, school replacement, Early Childhood Education, information technology, a new school in Erie, and specialized Special Education services.

### **Health Insurance Fund**

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees have the choice of participating in the district's self-funded plan administered by United Healthcare or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium per eligible employee. Employees have the option to purchase dependent coverage. In addition, the district contributes \$15 per employee towards an Employee Assistance Program.

### **Dental Insurance Fund**

The Dental Insurance Fund is an internal service fund used to account for claims and administrative fees of the district's self-funded dental insurance employee benefit program. The district contributes an annual premium per eligible employee. Employees have the option to purchase dependent coverage.

### **Capital Reserve Fund**

The Capital Reserve Fund may be used for land acquisition and land improvements; and for the construction of new facilities, or for the remodel of existing facilities, including the acquisition of equipment and furnishings. Vehicles, software licensing agreements and computer equipment may also be acquired through the Capital Reserve Fund.

### **Trust, Agency and Revolving Fund**

Trust and Agency Funds are used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, and special activity groups within the district. The Trust and Agency Fund is comprised of Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

### **Pupil Activity Fund**

This fund is provided to account for receipts and disbursements from student activities and district fundraising.



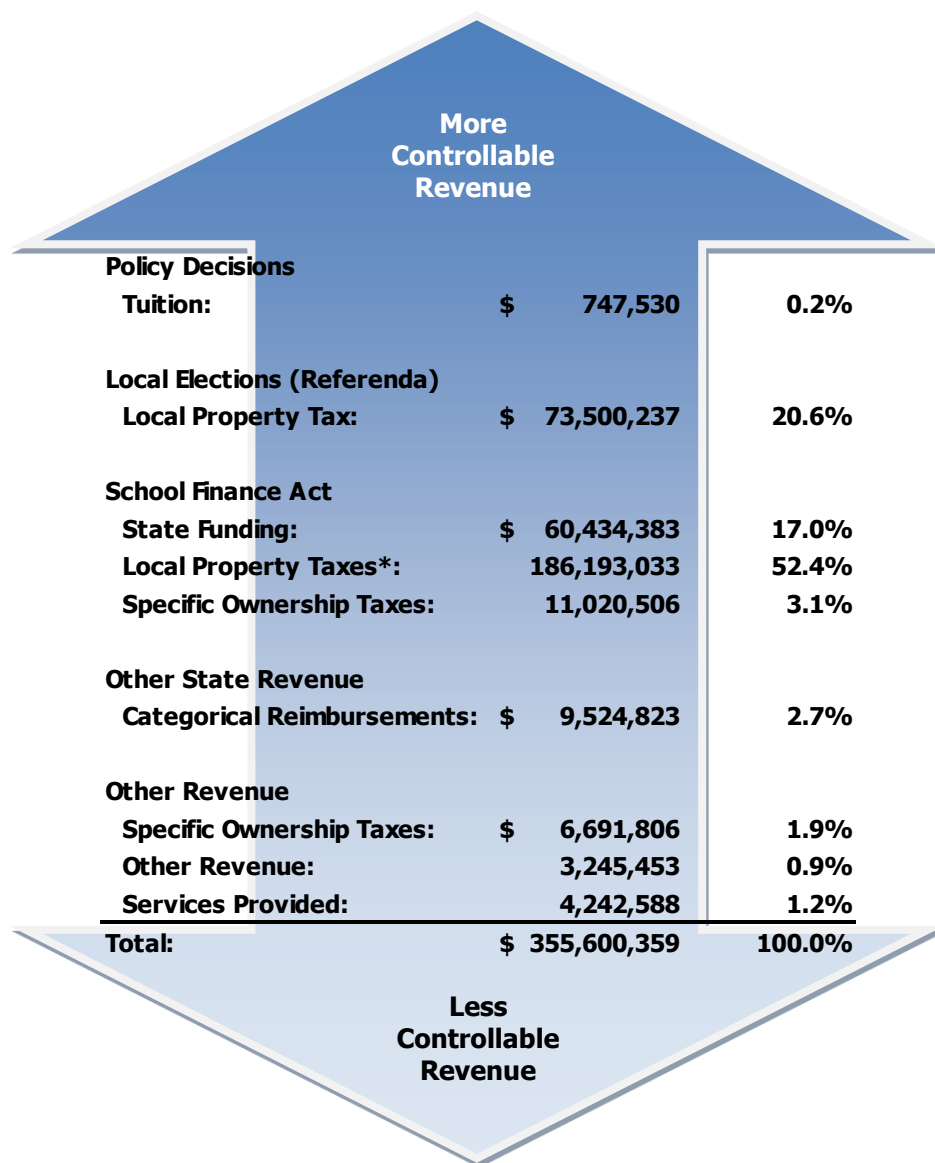
## General Operating Fund

### Revenue Sources

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.2 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 20.6 percent of the district's 2019-20 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 75.2 percent of BVSD's 2019-20 budgeted revenue. The board has no control over the SFA.
- Other revenue including non-equalized specific ownership tax, other revenues, and services provided, make up the remaining 4.0 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the district's control.

There are a variety of factors that impact the amount of money the district receives in its General Operating Fund from its different funding sources. The district and/or its constituents have more control over some factors than others. As you can see from the diagram below, the smaller funding sources are typically the ones over which the district has more control. For example, the district or the schools can control what kind of fundraising projects to have and how that money is to be used. However, at the other end of the spectrum, there is virtually no control over how many children live in the district and attend our schools.

In the 2019-20 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



\*includes abatements and delinquent local property taxes



## **General Operating Fund (continued)**

### **Summary of Assumptions**

2019-20 Total Resources: \$388.8M

- \$12.4M increase in revenue from the 2018-19 Revised Adopted Budget is comprised of:
  - A decrease in the beginning balance.
  - An increase in School Finance Act revenue that is the result of an increase in per-pupil revenue based on COLA as well as new funding for full-day kindergarten.
  - An increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding, which increased over prior fiscal year based on COLA and increased number of kindergarten students.
  - An increase in revenue from Services Provided to Charters and State Categorical Revenue.
  - A slight decrease in Specific Ownership Taxes.

2019-20 Total Expenditures: \$313.7M

- \$12.2M increase in expenditures from the 2018-19 Revised Adopted Budget is comprised of:
  - Total compensation increase related to steps and COLA pay increases, health and PERA rate benefit increases, full-day kindergarten staffing and one-time set up, Phase III of a Social-emotional Program (Counselors), special education additional intensive program sites and a one-time staffing reserve.
  - The removal of 2018-19 one-time expenditures.
  - An increase of the internal credit for Operations and Technology.
  - Carryover of one-time department expenditures including the math material rollout, standards and curriculum, information technology department, and the operation work order system and capital equipment inventory.
  - One-time expenditures for secondary English language arts instructional materials, career and technical education programming, family and parent partnerships, kindergarten screener and dyslexia awareness, temporary custodial support, upgrade and merge of two service management systems, standards and curriculum revision, intervention structures and tools for mathematics, Wilson interventions for students with IEP's, and other fees, contracts and services.

2019-20 Total Reserves: \$23.2M

- \$269K net increase in Reserves from the 2018-19 Revised Adopted Budget is comprised of:
  - An overall increase in expenditures will result in an increase of required TABOR and contingency reserves.
  - A decrease in the one-time GAAP Reserves for approved budget requests which span multiple fiscal years.

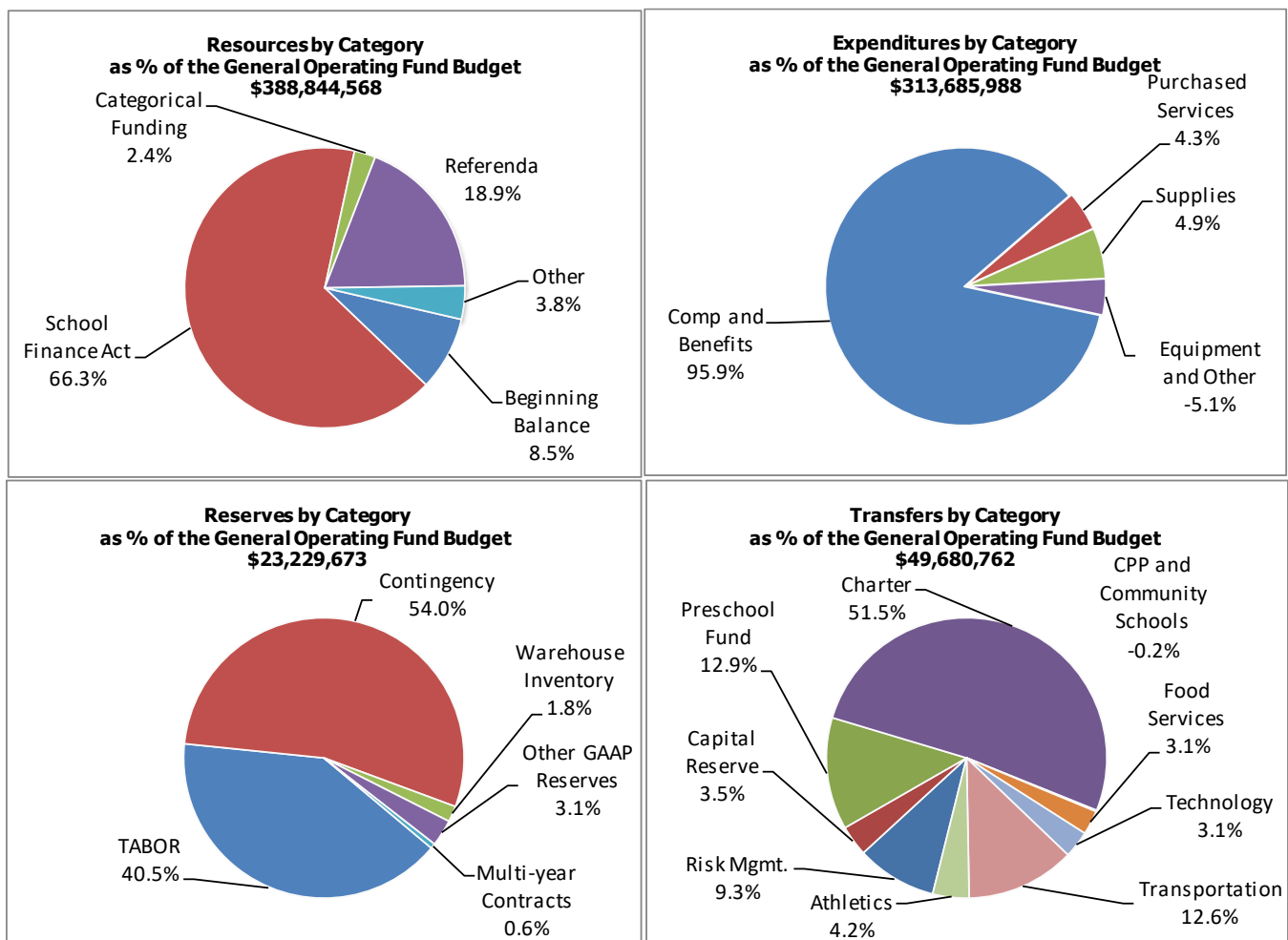


## General Operating Fund (continued)

### Summary of Assumptions (continued)

2019-20 Total Transfers: \$49.7M

- \$752K net increase in Transfers from General Operating Fund from the 2018-19 Revised Adopted Budget is comprised of:
  - Increase of ongoing transfers to funds related to steps and COLA pay increases, and health and PERA rate benefit increases.
  - Reduction of the transfer from Community Schools Fund as the kindergarten enrichment program will no longer be utilized with the new full-day kindergarten model.
  - Increase to the Risk Management Fund.
  - Reduction in Transportation Fund to move personnel into the General Fund.
  - Increase transfer to Preschool Fund for Colorado Preschool Program state per pupil funding.
  - Reduction in Technology Fund to move non-personnel expenses into the General Fund.
  - One-time transfers to Capital Reserve.
  - Increase ongoing transfer to Charter Fund per negotiated contracts with charter schools to reflect Per Pupil Revenue, Election Property Taxes and other revenue adjustments such as full-day kindergarten programming at two of the charter schools.







Note: Graph percentages may total other than 100 percent due to rounding.



## General Operating Fund (continued)

### Stretching Your BVSD Dollar

	15-16 REVISED BUDGET	16-17 REVISED BUDGET	17-18 REVISED BUDGET	18-19 REVISED BUDGET	19-20 PROPOSED BUDGET	% of Total	
<b>INSTRUCTION</b>	<b>\$184,517,824</b>	<b>\$190,434,835</b>	<b>\$205,555,871</b>	<b>\$211,496,156</b>	<b>\$225,245,700</b>	<b>71.81%</b>	
Regular Education	138,100,473	142,997,138	154,725,678	158,925,869	170,088,471	54.22%	
Special Education	34,234,735	34,804,561	37,261,529	39,653,672	41,677,741	13.29%	
Career and Technical Education	2,711,708	2,742,955	3,226,489	2,560,998	2,582,277	0.82%	
Cocurricular Education and Athletics	1,216,187	1,209,497	1,257,399	1,202,069	1,282,270	0.41%	
English Language Development							
Support Services	6,801,582	7,123,241	7,377,748	7,416,604	7,795,984	2.49%	
Talented and Gifted Education	1,453,139	1,557,443	1,707,028	1,736,944	1,818,957	0.58%	
<b>INSTRUCTIONAL SUPPORT</b>	<b>\$22,868,811</b>	<b>\$24,259,907</b>	<b>\$27,180,451</b>	<b>\$29,759,014</b>	<b>\$30,120,193</b>	<b>9.60%</b>	
Student Services	10,964,162	12,158,889	14,375,905	15,723,501	15,072,198	4.80%	
Instructional Staff Support	11,904,649	12,101,018	12,804,546	14,035,513	15,047,995	4.80%	
<b>SCHOOL ADMINISTRATION AND OPERATIONS</b>	<b>\$45,051,951</b>	<b>\$39,789,263</b>	<b>\$37,963,096</b>	<b>\$41,901,853</b>	<b>\$41,777,315</b>	<b>13.31%</b>	
School Administration	21,686,794	21,715,216	22,930,943	23,861,869	24,416,605	7.78%	
Operations and Maintenance	23,365,157	18,074,047	15,032,153	18,039,984	17,360,710	5.53%	
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>	<b>\$18,981,045</b>	<b>\$18,266,091</b>	<b>\$17,823,652</b>	<b>\$18,278,107</b>	<b>\$16,542,780</b>	<b>5.28%</b>	
General Administration	3,919,822	3,759,084	4,446,927	4,607,932	4,471,677	1.43%	
Business Services	4,223,164	4,702,390	4,647,533	4,464,732	4,712,150	1.50%	
Central Services	10,838,059	9,804,617	8,729,192	9,205,443	7,358,953	2.35%	
<b>GRAND TOTAL</b>	<b>\$271,419,631</b>	<b>\$272,750,096</b>	<b>\$288,523,070</b>	<b>\$301,435,130</b>	<b>\$313,685,988</b>	<b>100.00%</b>	

Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 % of total equals budgeted dollars divided by the grand total





## General Operating Fund (continued)

### Budget Adjustment Plan

The 2019-20 Proposed Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2018-19 Revised Adopted Budget to the current year budget.

All Program Areas		
Provides \$3.0M and \$5.4M increases in step & COLA raises respectively, \$1.9M for variable benefits related to step and COLA raises, \$0.5M for a 0.25 percent increase in July 2019 in the employer paid PERA rate, \$1.1M for Health and Dental Rate increase of 5.0 percent, \$1.4M for Horizontal Lane Changes, employee group compensation and internal re-classifications, and an estimated \$2.6M in savings in salaries and benefits from the turnover of senior staff.		
		Dept
Instruction		
Remove 2017-18 School Resource Allocation Carryover	\$ (395,042)	All Schools
Remove 2017-18 School Textbook Carryover	(2,529,440)	All Schools
Remove 2017-18 School Carryover	(42,396)	All Schools
Remove 2017-18 READ Act Literacy Carryover	(124,486)	District Wide
Remove 2017-18 Phonics and Phonological Carryover	(159,180)	Instructional Services and Equity
Remove 2017-18 Department and School Carryover	(233,742)	District Wide
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (3,484,286)</b>	
Remove Ongoing Internal Ecates Credit	\$ 417,963	Elementary Education
Remove Ongoing Out of District Tuition	(301,000)	Special Education
Add Ongoing Staffing for Special Education Services	1,349,000	Special Education
Add Ongoing Staffing for Full Day Kindergarten	4,700,000	Elementary Education
Add Ongoing Supervision of Late Start	74,000	Secondary Education
Add Ongoing Fees, Contracts & Services	8,918	District Wide
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ 6,248,881</b>	
Remove 2017-18 One-time Staffing Reserve	\$ (2,500,000)	District Wide
Remove 2017-18 One-time Dyslexia support	(34,000)	Instructional Services and Equity
Remove 2017-18 One-time Wilson Intervention	(125,000)	Special Education
Remove 2017-18 One-time School Resource Allocation adjustment	(187,012)	Schools
Remove 2017-18 One-time Teacher Substitute Pay	(75,000)	District Wide
Remove 2017-18 One-time Special Education legal settlements	(79,000)	Special Education
Add One-time Staffing Reserve	3,500,000	District Wide
Add One-time Dyslexia support	34,000	Instructional Services and Equity
Add One-time Intervention structure and tools for mathematics	100,000	Instructional Services and Equity
Add One-time Wilson Intervention	100,000	Special Education
Add One-time Career and Technical programming	100,000	Career and Technical
Add One-time Full Day Kindergarten setup	735,000	Elementary Education
Add One-time Nederland Middle/Senior Programming	80,000	Secondary Education
Add One-time Secondary English Language Arts Materials	1,300,000	Instructional Services and Equity
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 2,948,988</b>	
<b>Instruction Total</b>	<b>\$ 5,713,583</b>	
Student Support Services		
Add Ongoing Translation Services	\$ 20,000	District Wide
Add Ongoing BVSD Help Center	7,000	Student Enrollment Office
Add Ongoing Elementary Social-emotional Support (Counselors)	839,000	Elementary Schools
Add Ongoing Fees, Contracts & Services	8,000	District Wide
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ 874,000</b>	
<b>Student Support Services Total</b>	<b>\$ 874,000</b>	





## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

Instructional Support Programs		
Remove 2017-18 Medicaid Program Carryover	\$ (1,819,136)	Nursing Services
Remove 2017-18 English Language Development Carryover	(63,000)	Instructional Services and Equity
Remove 2017-18 Reading Materials Rollout Carryover	(245,877)	Instructional Services and Equity
Remove 2017-18 Department Carryover	(13,000)	District Wide
Add Reading Materials Rollout Carryover	218,000	Instructional Services and Equity
Add Standards and Curriculum Carryover	139,992	Instructional Services and Equity
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (1,783,021)</b>	
Remove 2017-18 One-time Graduation Specialist	\$ (25,000)	High School
Add One-time Literacy Screener	58,304	Instructional Services and Equity
Add One-time Family and Partnerships	30,000	District-Wide
Add One-time Standards and Curriculum	217,032	Instructional Services and Equity
Add One-time Phonics and Phonological Professional Development and Screener	200,000	Instructional Services and Equity
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 480,336</b>	
<b>Instructional Support Programs Total</b>	<b>\$ (1,302,685)</b>	
School Administration and Operations		
Remove 2017-18 Department Carryover	\$ (30,385)	District-Wide
Add Maintenance Carryover	205,852	Operations
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ 205,852</b>	
Add Ongoing Internal Credit for Operations and Technology Fund	\$ (1,250,000)	Operations
Add Ongoing Fees, Contracts & Services	3,000	District-Wide
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (1,247,000)</b>	
Remove 2017-18 One-time Custodial Sub Crew	\$ (200,000)	District-Wide
Remove 2017-18 One-time Maintenance Work Order System & Capital Equipment	(205,852)	Operations
Add One-time Custodial Sub Crew	250,000	District-Wide
Add One-time Campus Monitor support	30,000	Operations
Add One-time BVSD Service Management Systems	215,000	District-Wide
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 89,148</b>	
<b>School Administration and Operations Total</b>	<b>\$ (952,000)</b>	
District-Wide Services/Central Administration		
Remove 2017-18 Board of Education Carryover	\$ (11,293)	Board of Education
Remove 2017-18 ERP Vendor Selection Carryover	(250,000)	District-Wide
Remove 2017-18 Professional Learning Department	(186,043)	Professional Learning
Remove 2017-18 Human Resources Recruitment Carryover	(54,277)	Human Resources
Remove 2017-18 Inventory of Program and Initiatives Carryover	(450,000)	District-Wide
Remove 2017-18 Department Carryover	(57,947)	District-Wide
Add Information Technology Carryover	127,290	Information Technology
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (882,270)</b>	
Add Ongoing Internal Credit for Operations and Technology Fund	\$ (1,250,000)	Information Technology
Add Ongoing Fees, Contracts & Services	76,000	District-Wide
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (1,174,000)</b>	
Remove 2017-18 One-time Digital Communications Revisioning Phase II	\$ (300,000)	District-Wide
Remove 2017-18 One-time IT Security Audit and Testing	(100,000)	Information Technology
Remove 2017-18 One-time Data Warehouse Expansion	(150,000)	District-Wide
Remove 2017-18 One-time Strategic Initiatives	(100,000)	Strategic Initiatives
Remove 2017-18 One-time Supplies, Contracts & Services	(179,000)	District-Wide
Add One-time Communications Advertising	50,000	District-Wide
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (779,000)</b>	
<b>District-Wide Services/Central Administration Total</b>	<b>\$ (2,835,270)</b>	
<b>All Program Areas Total</b>	<b>\$ 12,197,628</b>	



## General Operating Fund (continued)

### Summary of Changes in FTE

<b>2018-19 REVISED BUDGET</b>		<b>2,807.301</b>	<b>FTE</b>
<b>ADMINISTRATION CHANGES</b>			
<b>606 BUSINESS SERVICES ADMINISTRATION</b>	Change	<b>(1.000)</b>	
Remove Ongoing - Chief Operations Officer	(1.000)		
<b>612 READING</b>	Change	<b>1.000</b>	
Add Director of Reading	1.000		
<b>617 ELEMENTARY ADMINISTRATION</b>	Change	<b>0.500</b>	
Add Ongoing - Area Executive Director	0.500		
<b>619 SECONDARY ADMINISTRATION</b>	Change	<b>0.500</b>	
Add Ongoing - Area Executive Director	0.500		
<b>643 ENVIRONMENTAL SERVICES</b>	Change	<b>2.000</b>	
Add Ongoing - Custodians	2.000		
Reset/Restoration of Cuts - Custodial			
<b>687 HUMAN RESOURCES</b>	Change	<b>0.150</b>	
Budget Reorganization Ongoing - Induction Mentor	0.150		
<b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>		<b>3.150</b>	
<b>SCHOOL CHANGES</b>			
	Change		
Staffing Formula - Elementary Teachers	(5.590)		
Staffing Formula - Middle School Teachers	3.431		
Staffing Formula - High School Teachers	3.203		
Staffing Formula - Elementary Paras	(0.652)		
Staffing Formula - Middle School Paras	0.177		
Staffing Formula - High School Paras	0.101		
Staffing Formula - Elementary Specials	(0.987)		
Remove 2018-19 One-time Staffing - Elementary and Specials Teachers	(2.007)		
Remove 2018-19 One-time Staffing - Middle School Teachers	(0.712)		
Remove 2018-19 One-time Staffing - Elementary Paras	(0.380)		
Remove 2018-19 One-time Staffing - Middle School Paras	(0.052)		
Remove 2018-19 One-time Staffing - High School Teachers	(0.607)		
Remove 2018-19 One-time Staffing - High School Paras	(0.037)		
Budget Reorganization Ongoing - Boulder Universal Director to Assistant Principal	0.000		
Add Full Day Kindergarten - Elementary Teachers	30.000		
Add Full Day Kindergarten - Elementary Specials	5.000		
Add Full Day Kindergarten - Elementary Paras	15.000		
Add Special Education - Occupational Therapist	0.400		
Add Special Education - Speech Language Specialists	0.200		
Add Special Education - BCBA	0.600		
Add Special Education - Paras	18.129		
Add Special Education - Teachers	5.500		
Add Social-emotional Learning (Counselors)	8.000		
Add Career and Technical Teacher	0.183		
<b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>		<b>78.900</b>	
<b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>		<b>82.050</b>	
<b>2019-20 PROPOSED BUDGET</b>		<b>2,889.351</b>	<b>FTE</b>



## Capital Projects

The two funds that comprise this section are the Building Fund and the Capital Reserve Fund. Each fund records revenue as well as capital expenditures incurred for upgrades, replacements, constructing, repairing, or equipping fixed assets within the district.

### 2014 Building Fund

#### Summary

The Building Fund records the revenues and expenditures related to the \$576.5M capital improvement bond issue approved by voters on November 4, 2014. The funds will be utilized in accordance with the [Educational Facilities Master Plan](#) that was approved by the Board of Education on August 12, 2014.



In April 2015, BVSD issued the first set of bonds for the \$576.5M capital improvement bond issue. The bids received reflect the bond market's very high level of confidence in the district, which results in lower interest cost for taxpayers. Proceeds from the \$250.0M issuance will fund the first phase of the bond program.

In March 2017, BVSD issued the second set of bonds for the \$576.5M capital improvement bond issue. Boulder Valley's bonds are rated by Moody's (Aa1), Standard & Poor's (AA+), and Fitch (AA+). The rating from Standard & Poor's represents an upgrade to the district's prior AA rating and is the highest rating assigned by Standard & Poor's for any Colorado school district. Proceeds from the \$190M issuance will fund the next phase of the bond program.

#### Assessing the need

In 2012, the Board of Education directed staff to complete an assessment of the condition of Boulder Valley School District facilities and appointed the Capital Improvement Planning Committee, comprised of staff and community members, to work with district staff to identify and prioritize capital improvement needs and advise the Board of Education regarding the long-term facility needs of the district.

A complete building and site assessment was performed on all district buildings, encompassing over 4.5 million square feet of district assets. In addition, the committee identified capital improvement needs that extend beyond those of specific schools and will strengthen district infrastructure as well as expand educational opportunities for students.

#### Educational Facilities Master Plan

This work is the basis for this Educational Facility Master Plan which identifies \$576.5M in capital projects that will improve learning environments in all schools. Nearly 50 percent of the plan is committed to extending the life of existing buildings by investing in building structures and systems such as roofs, electrical, plumbing and heating, ventilation, and air conditioning systems. In addition, schools will get a much needed boost in aesthetics with new flooring, paint, and ceilings.

The plan also will upgrade learning spaces to support modern instructional practices, expand early childhood education, enhance security, and renovate district support facilities. Three elementary schools have been identified to be replaced because the buildings have become so deteriorated it is more prudent to replace the schools than invest in the existing facility. To meet anticipated enrollment demands, a new school campus will be constructed in Erie to serve students in preschool through eighth grade.



## **Capital Projects** (continued)

### **Building Fund** (continued)

#### **Citizens' Bond Oversight Committee**

The Board of Education has convened a Citizens' Bond Oversight Committee (CBOC) to monitor and provide independent review of the projects in the Bond Program. Such monitoring and review is intended to provide a high level of accountability and communication on behalf of the Board of Education to the citizens of the district.

The 18-member committee will be comprised of representative district stakeholders including teachers, principals, parents and community members. The group will meet for the first time in spring 2014 and will serve for the duration of the Bond Program.

#### **Bond Program Commitments**

BVSD made commitments to provide substantial communication of its efforts, to meet regularly with CBOC, and to include school community participation in the design activities at each school. In addition, the district will incorporate energy-efficient 'green' strategies into projects and will meet the safety and security goals so important to the students, staff, and community.

The district has committed to:

- Produce regular communication updates on the district website and for school newsletters;
- Meet regularly with CBOC;
- Present to the Board of Education on a regular basis;
- Convene Design Advisory Teams (DAT) at every school to engage the communities in the design process of building projects and;
- Address safety and security measures at each building as feasible.

Please note that the BVSD Capital Reserve Fund will continue to support school efforts as before and will provide value-added benefits to bond projects as justified.

#### **Bond Program's Benefit to the Environment**

BVSD has made an organizational commitment to sustainability through district policy and the Sustainability Management System (SMS). The SMS is a comprehensive approach for identifying and coordinating existing efforts, establishing baselines, defining sustainability for BVSD, and creating plans to integrate sustainability into operations and curriculum. The SMS was updated in 2014 and set new five-year goals in four areas: buildings, materials flows, transportation, and education with an overarching theme of climate. The work included in the Educational Facility Master Plan provides significant opportunity to advance the district towards these goals, particularly in the areas of green building and climate.



## Capital Projects (continued)

### Building Fund (continued)

#### Project List

<b>Educational Facilities Master Plan Budget</b>	
	Budgeted Amount
<b>Facility Condition (includes over \$8M for Security in school allocations)</b>	<b>\$235,770,000</b>
<b>Program Compatibility</b>	<b>\$46,270,000</b>
<b>Health and Physical Development</b>	<b>\$29,890,000</b>
<b>Sustainability</b>	<b>\$14,820,000</b>
<b>Educational Innovation</b>	<b>\$19,350,000</b>
<b>School Replacement</b>	
Creekside	\$17,410,000
Douglass	\$20,570,000
Emerald	\$18,070,000
<i>School Replacement Subtotal</i>	<b>\$56,050,000</b>
<b>District-wide Support Campus</b>	
Construct new Transportation facility	\$15,940,000
Construct Technology Training Center and renovate administrative offices	\$19,170,000
Construct District Kitchen	\$10,060,000
Renovate Maintenance/Warehouse building	\$2,340,000
<i>District-wide Subtotal</i>	<b>\$47,510,000</b>
<b>District-wide radio upgrade</b>	<b>\$850,000</b>
<b>IT</b>	
Internet and system stability	\$8,430,000
Integrated audio enhancement for every classroom	\$3,510,000
Extend BVSD Internet to select affordable housing projects	\$390,000
<i>IT Subtotal</i>	<b>\$12,330,000</b>
<b>Early Childhood Education</b>	
Extend full-day kindergarten opportunities	\$13,800,000
Extend preschool options to more schools	\$8,550,000
<i>Early Childhood Education Subtotal</i>	<b>\$22,350,000</b>
<b>Construct school in Erie</b>	<b>\$39,700,000</b>
<b>Centralized Special Education services</b>	<b>\$6,500,000</b>
<b>Master Plan Subtotal</b>	<b>\$531,390,000</b>
<b>Inflation</b>	<b>\$37,230,000</b>
<b>Program Reserve</b>	<b>\$7,900,000</b>
<b>Master Plan Budget Total</b>	<b>\$576,520,000</b>



## **Capital Projects (continued)**

### **Capital Reserve Fund**

#### **Summary**

Boulder Valley School District is committed to providing safe and healthy environments for students to learn. This commitment is reflected in three existing board policies:

- Safe Schools – Policy ADD
- Building and Grounds Security – Policy ECA
- Building and Grounds Maintenance – Policy ECB

Colorado statutes limit the options for governmental entities to fund significant capital projects. Any tax increase or issuance of debt must be approved by a vote of the local electorate. Due to this constraint, major capital projects are generally reserved for bond issuances. This funding constraint forces the district to defer maintenance on facilities to a level where the limited funds available are allocated to projects for health and safety needs and protection of the facility, as noted in items #1 and #2 below. Over 75 percent of the budgeted project expenditures fall within these two project types. Due to the limited funding available for capital projects, the policies identified above are taken into consideration when developing the annual capital projects list.

During the budget development process for the capital projects fund, district staff discuss the projects being considered. A determination is made whether these projects have the potential for significant impact on short- or long-term cost reductions or increases of operational budgets. If the potential for significant impact is a concern, further analysis will be performed to determine the impact and address it through the district's budget process.

District staff evaluate project requests and prioritize those requests based on the following criteria:

1. Health/Safety – Does an unsafe or unhealthy condition exist for students and staff?
2. Protection of the facility – Will the district incur excessive costs in the future if the system is not replaced or repaired? Will other areas of the facility deteriorate if this system is not repaired or replaced?
3. Improve the educational program – Is a facility change necessary to deliver an adequate instructional program?
4. Replacement of depreciated items.
5. What is the impact on the district operating budget and/or services for non-routine projects?





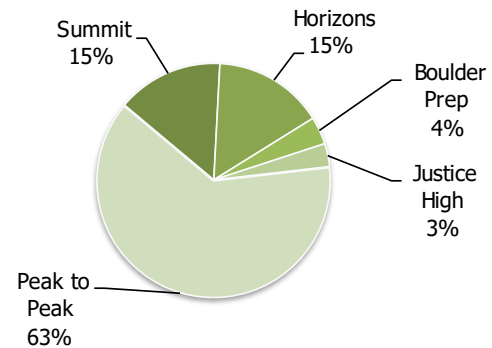
## Charter School Fund

### Summary

The funding for each charter school is based on charter enrollment and contract agreements between the school and BVSD.

There are five charter school component units in BVSD's Charter School Fund: Boulder Preparatory High School, Horizons K-8 School, Peak to Peak Charter School, Justice High School, and Summit Middle Charter School.

**Percentage of Total Charter School Fund**



	2019-20 Summit Budget	2019-20 Horizons Budget	2019-20 Boulder Prep Budget	2019-20 Justice High Budget	2019-20 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,134,775	\$ 470,937	\$ 258,741	\$ 97,370	\$ 4,351,222
REVENUE:					
Per-Pupil Funding:	\$ 3,011,138	\$ 2,935,439	\$ 799,045	\$ 714,935	\$ 12,153,896
Override Election Revenue	833,568	853,535	220,027	188,029	3,459,296
Other State Revenue	28,976	85,756	19,773	20,886	369,320
Fundraising Revenue:	45,000	-	-	-	409,800
Athletic Fees	16,500	-	-	-	-
Instructional Fees	25,000	-	-	-	-
Misc. Revenue	9,432	270,140	-	21,000	1,115,804
CDE Capital Construction:	45,878	44,724	24,349	22,811	409,800
TOTAL REVENUE	\$ 4,015,492	\$ 4,189,594	\$ 1,063,194	\$ 967,661	\$ 17,917,916
TOTAL RESOURCES	\$ 5,150,267	\$ 4,660,531	\$ 1,321,935	\$ 1,065,031	\$ 22,269,138
TOTAL EXPENDITURES:	\$ 4,123,691	\$ 4,286,733	\$ 1,072,176	\$ 891,063	\$ 17,615,965
EMERGENCY RESERVE	\$ 119,115	\$ 125,688	\$ 31,896	\$ 29,030	\$ 525,243
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,242,806	\$ 4,412,421	\$ 1,104,072	\$ 920,093	\$ 18,141,208
ENDING BALANCE	\$ 907,461	\$ 248,110	\$ 217,863	\$ 144,938	\$ 4,127,930
PROJECTED ENROLLMENT:	Summit 358.0	Horizons 349.0	Boulder Prep 95.0	Justice High 85.0	Peak to Peak 1,445.0



## Fund Balance Requirements

In order to meet the challenges of school funding in Colorado and BVSD, the board adopted Policy DB in spring 2005, which dictated a minimum level of year-end fund balance in order to ensure the district's ongoing financial health. To further bolster the district's financial position and address the current economic challenges, the Board of Education updated this policy in January 2009, strengthening the requirements of the policy. The policy restricts the district from using one-time money for ongoing expenditures. This ensures programs are sustained with ongoing revenue. In addition, current policy specifies the amount to be held as a contingency reserve.

Following the requirements of this policy means BVSD will have to make annual budget adjustments so that new expenditures do not exceed new revenues and a moderate level of reserves is maintained. Because the district has, in the past, funded necessary programs with fixed revenues provided by override funds, the cost of these programs will eventually exceed the fixed revenue stream. Using the policy now means the district can make smaller adjustments over time rather than making dramatic cuts when the cost of programs has outgrown revenue sources.

The original policy was recommended by BVSD's external auditors and commended by the Colorado Department of Education's accreditation consultant. The recent update to the policy was crafted by the district's audit committee with input from the district's external financial advisors.

The **two key elements** of the policy are spending limitations and reserve requirements as follows:

### Spending Limitations:

- The General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers do not exceed annual revenues.
- If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be used for one-time uses in subsequent years.
- One-time uses are defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis.

### Reserve Requirements:

- The General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including the TABOR reserve plus a minimum of a 4.0 percent contingency reserve. The need for additional reserves shall be reviewed annually.
- Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve within two years from first dispersal.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- The General Operating Fund budget will be developed on a GAAP basis.

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable fund
- Restricted fund balance
- Committed fund balance
- Assigned fund balance
- Unassigned fund balance

The 2019-20 Proposed Budget has been developed in compliance with these fund balance requirements.



## Compliance Statements

The following statements were prepared by the state's Financial Policies and Procedures Committee to comply with certain requirements in state statute.

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the county assessor, the federal government, and other sources using methods recommended in the *Financial Policies and Procedures Handbook*. These budget expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the *Financial Policies and Procedures Handbook*. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

This budget includes the audited revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in BVSD's Comprehensive Annual Financial Report and are available for review on the district's website ([www.bvdsd.org](http://www.bvdsd.org)), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2019-20 Proposed Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

## Governing Policies

The following main sections of policies guide the Boulder Valley School District through the budget development and implementation process as well as policies that direct operational procedures of the district. A detailed description of each policy associated within each section can be found in the Appendix located in the Informational Section of this document.

**Section A: Foundations and Basic Commitments** - Contains policies, regulations, and exhibits regarding the district's legal role in providing public education and the basic principles underlying school board governance.

**Section B: Board Governance and Operations** - Includes policies regarding how the school board is appointed or elected, how it is organized, how it conducts meetings, and how the board operates.

**Section C: General School Administration** - Contains policies, regulations, and exhibits on school management, administrative organization, and school building and department administration.

**Section D: Fiscal Management** - Includes the policies on school finances and the management of funds. Policies on the financing of school construction and renovations are included in Section F, Facilities Development.

**Section E: Support Services** – Contains policies on non-instructional services and programs, particularly those on business management.

**Section F: Facilities Development** - Contains policies on facility planning, financing, construction, and renovation. Also includes the topics of temporary facilities and school closings.

**Section G: Personnel** - Contains policies that pertain to all district employees.

**Section H: Negotiations** - Contains policies guiding negotiating procedures.

**Section I: Instruction** - Contains policies regarding instruction, curriculum, resources, and achievement.

**Section J: Students** – Includes policies regarding student admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare, and school-related activities.

**Section K: School-Community Relations** - Contains policies, regulations, and exhibits on parent and community involvement in schools.

**Section L: Education-Agency Relations** - Policies include school district's relationship with other education agencies – including other school systems, regional or service districts, private schools, colleges and universities, educational research organizations, and state and national educational agencies.



## Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2019-20 Proposed Budget document provides summary information for a broad look at the financial plan of the district.

The school district's budget is a living document representing the investment our community makes in educating its children. Each year, the district evaluates programs, staffing patterns, and other expenditures in relation to the strategic directions set by the Board of Education, with particular emphasis on student achievement. We are proud of the fact that this community places a premium on academic achievement for all children.

This budget reflects the vision, mission, values, and goals of the Boulder Valley School District to provide educational services to its students to the end that the attainments of their goals as members of society are enhanced. The expectation of moderate inflation, improvement of educational services, and continued stabilization of the student population created challenges to maintain necessary expenditures within the limits of available resources and restrictions imposed by the state legislature.

This budget is a prudent plan that balances the many needs of our students within the economic realities of our state and district. The members of the Board of Education have provided outstanding support for the educational services of the district, and the budget reflects the commitment of the board and the community for quality educational programs.

The remaining sections of this document provide detailed and supplementary information to support the budgets as presented.

The **ORGANIZATIONAL SECTION** provides detailed information on the Boulder Valley School District's government profile, its facilities, and geographical area. It provides insights into the district's vision, goals, and strategies in the context of supporting student achievement. It details the district's administrative structure, operating departments along with accounting descriptions of fund types, revenue and expenditure classifications, budget, and management practices that regulate operations.

The **FINANCIAL SECTION** provides all the information necessary to understand the structure of the district's financial documents; detailed budget schedules for all funds are included to provide historical financial standings along with debt obligations. Included are a five-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance for all of the district's funds including staffing formulas. Sub-sections include General Operating Fund, Other Funds, and the Charter School Fund detailing five years of revenues and expenditures and providing program and staffing summaries.

The **INFORMATIONAL SECTION** includes enrollment trends, historical data comparisons, data, charts, and assorted information in support of the budgets. This section is intended to help the reader have a better understanding of the history and future of the district as a growing entity. Sub-sections include the Appendices and Glossary that provide historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding, the Colorado Department of Education critical dates, and terms used in the budget document.

The 2019-20 Proposed Budget line item detail is available for public review in the Budget Services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2019-20 Proposed Budget is also available in PDF format on our website at:

<http://bvsd.org/businessservices/Budget/Pages/BudgetArchivedPublications.aspx>

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2018, fiscal year-end, which is also available on the district's Business Services Division web page.

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## **Profile of the Government**

Boulder Valley School District RE-2 (BVSD) is a public school district and body corporate, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. The district has the authority to determine its own budget, levy taxes or set rates or charges, and issue bonded debt without approval from the state or by another government, making BVSD fiscally independent.

Originally organized in 1860, the district was reorganized in 1961 to include numerous smaller districts. There is a seven member Board of Education, elected by the citizens of Boulder, Broomfield, and Gilpin Counties, that govern the district. Board members serve four-year terms, with four members elected every two years; they are term-limited at two terms.

BVSD is located in Boulder County near the foothills of the Rocky Mountains, approximately twenty miles northwest of Denver. Its boundaries encompass approximately 500 square miles in Boulder, Broomfield, and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served. Residents within the district, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder, and Longmont and the growing communities in between. The city of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Oracle Inc., IBM Corporation, Ball Corporation, numerous federal research laboratories, and other smaller software, research, manufacturing, and pharmaceutical firms.

BVSD provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Career Technical Education; an Online Education program; and English Language Development; and numerous other educational and support programs. In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, and the Special Education program. The district also has five charter schools that comprise the Charter Funds of the Boulder Valley School District: Summit Middle Charter School, Horizons K-8 School, Boulder Preparatory High School, Justice High School, and Peak to Peak Charter School.

## **Budget Decisions Shaped by Goals and Financial Constraints**

A school district budget is a dynamic entity, structured to achieve the goals of the district within the environment of current economic conditions and political will. The BVSD superintendent is guided by the district's goals and community priorities in creating the annual budget. It evolves year to year to address current conditions. Each year our community is invited to play a role in developing the budget. We continually strive to help our community understand the complexities of our budget by publishing several documents to explain the budget and its development. It can be difficult to see long-term trends, therefore, one purpose of this document is to give a historical perspective on how public education in Colorado, and specifically Boulder, arrived at its current state.

Given the constraints of available resources, BVSD re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. Over time, the district has faced challenges, utilized advances in technology, enhanced the advantages of the district's economies of scale, and modified programming to maximize student learning.





## **Plan and Assess for Continuous Improvement**

Increasingly, state and federal regulations determine the environment in which BVSD must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, it is continuously modifying and improving its methods of analyzing data to anticipate future challenges. We constantly monitor business environmental factors such as inflation, tax collection rates, and state legislation in order to examine cost trends for a variety of items during the development of the budget.

## **Vision, Mission and Value Statements**

It is well known in our community and in Colorado that the Boulder Valley School District (BVSD) is already among the highest achieving of Colorado's 178 school districts. What may not be as well-known is the shared determination of our students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community.

### **Vision**

We develop our children's greatest abilities and make possible the discovery and pursuit of their dreams, which when fulfilled will benefit us all. We provide a comprehensive and innovative approach to education and graduate successful, curious life-long learners who confidently confront the great challenges of their time.

### **Mission**

The mission of the Boulder Valley School District is to create challenging, meaningful and engaging learning opportunities so that all children thrive and are prepared for successful, civically engaged lives.

### **Value Statements**

1. We respect the inherent value of each student and incorporate the strengths and diversity of students, families, staff and communities.
2. Societal inequities and unique learning needs will not be barriers to student success.
3. We address the intellectual growth, health and physical development, and social-emotional well-being of students.
4. We value accountability and transparency at all levels.



## **Strategic Planning**

The Boulder Valley School District is in the process of developing a new strategic plan, which will build upon what is already working in the district, improve where possible, and set measurable goals that ensure progress and accountability.

### **Students first. Always.**

In the Boulder Valley School District, students and their needs come first. They are the focus of everything we do and every decision we make. We are focused on doing what is best for them and helping them to succeed today and when they leave the school district, regardless of what college or career pathway they choose.

### **Building from where we are, instead of starting over**

The Boulder Valley School District has already accomplished so much, through the Success Effect—the district’s strategic plan under the former superintendent—and other efforts over the years. As BVSD moves forward, the district will build upon this strong foundation while still continuously improving.

### **Informed by stakeholder feedback and data**

Superintendent Dr. Rob Anderson got a lot of great feedback during his first 100 days in office. Some high level themes emerged from the school visits, meetings with staff and Meet and Greet events with parents and community members. Chiefly, our community wants BVSD to close its achievement gap.

During the early months of 2019, district leaders will be merging all of this feedback with other data points to determine the student outcomes and strategic themes that will be the foundation for our new strategic plan. These will be used to develop strategic initiatives and align our budget processes.

## **Budget Development Process**

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2019-20 budget include: additional student-centric resources to address student needs in the areas of Special Education, social-emotional support, an increase in employer contributions to the Public Employees’ Retirement Association, continuing challenges with the state tax and revenue policies, the impact of decisions made by the legislature, and the investment in hiring and retaining high quality staff through a competitive compensation structure.

This Proposed Budget was prepared considering the needs and values of students, parents, employees, and taxpayers. Throughout the stages of the budget process, the board must balance the needs of all stakeholders with the fiscal responsibility it has to the taxpayers. Although BVSD students exceed in aggregate the state average on all universally administered performance measures, achievement gaps exist for certain targeted groups. The budget development process brings to the forefront the needs of all students, and allows funding decisions to be made that provide the necessary resources to address district’s goals.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 11, 2018. The calendar outlines the following steps:

In November 2018, Governor Hickenlooper’s 2019-20 Colorado state budget proposal indicated an increase to the total pool of K-12 funding, including funds for the growth of the statewide student population and base per pupil revenue, adjusted by the projected inflation of 3.0 percent, and a \$77M buy-down of the Budget Stabilization Factor. Although Colorado enjoys one of the most robust local economies in the country, the fiscal constraints contained within Article X, Section 20 of the Colorado constitution, the state legislature cannot make decisions to



## **Budget Development Process (continued)**

allocate the necessary resources to public services to meet the needs of a growing population, crumbling infrastructure and investing for the future.

The impact to BVSD was projected reduction in the Budget Stabilization Factor (Negative Factor) of \$20.5M. However, during the 2019 legislative session funding was adjusted from this original estimate as the final inflation rate was determined to be 2.7 percent, and the reduction to the Budget Stabilization Factor was implemented at \$100M. The projected net change in funding to BVSD for FY20 is approximately \$19.2M.

Input Gathering and Analysis In order to seek a broad range of input from the community, the district conducted many budget information/discussion meetings. These included:

- Four public budget worksessions with the Board of Education
- Three Board of Education meetings with specific budget agenda topics
- Numerous meetings with district stakeholder groups and the District Leadership Team

These meetings provided opportunities for the district's stakeholders to hear relevant budget information as well as give feedback to the superintendent and Board of Education regarding the development of the 2019-20 budget.

Also, district staff maintains a "BVSD Financial Transparency" section within the district's website to present significant amounts of district financial information and links to other data sources with the goal of providing transparency and increasing understanding regarding all financial aspects of the district. This website aligns with the state statute related to fiscal transparency. The link can be found on the main page of the district's website at [www.bvsd.org](http://www.bvsd.org).

Finally, Board of Education meetings held from January through June provide an opportunity for the general public to contribute direct input to the board regarding the budget, as agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual that are germane to district functions. The board takes public comments into consideration during the budget development process.

Preliminary Budget After reviewing the input from the board, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget. The preliminary budget was presented to the board for discussion and review during a worksession on April 9, 2019, and again as a study item at the regular Board of Education business meeting on April 9, 2019. The 2019-20 Preliminary Budget was developed with the assumption that the operational mill levy would remain constant at 3.709 mills. The rate could be increased by 0.291 mills in accordance with the approved ballot question from November 2016, and be included in the 2019-20 certification of mill levies in December, increasing revenue for the 2019-20 Proposed Budget.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, a 2.7 percent cost of living adjustment, savings from staff turnover, and a 5.0 percent increase to the district-paid health insurance premium. The proposed budget also incorporates an investment in elementary social-emotional support (counselors), increased support for students with special needs, student learning materials and staff professional development. Further details are included in the "Budget Adjustment Plan" in the Introductory Section of this document.

Budget Adoption After the presentation of the 2019-20 Proposed Budget on May 28, 2019, the Board of Education is scheduled to adopt the 2019-20 budget on June 11, 2019.



## **Budget Development Process (continued)**

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2018-19 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.

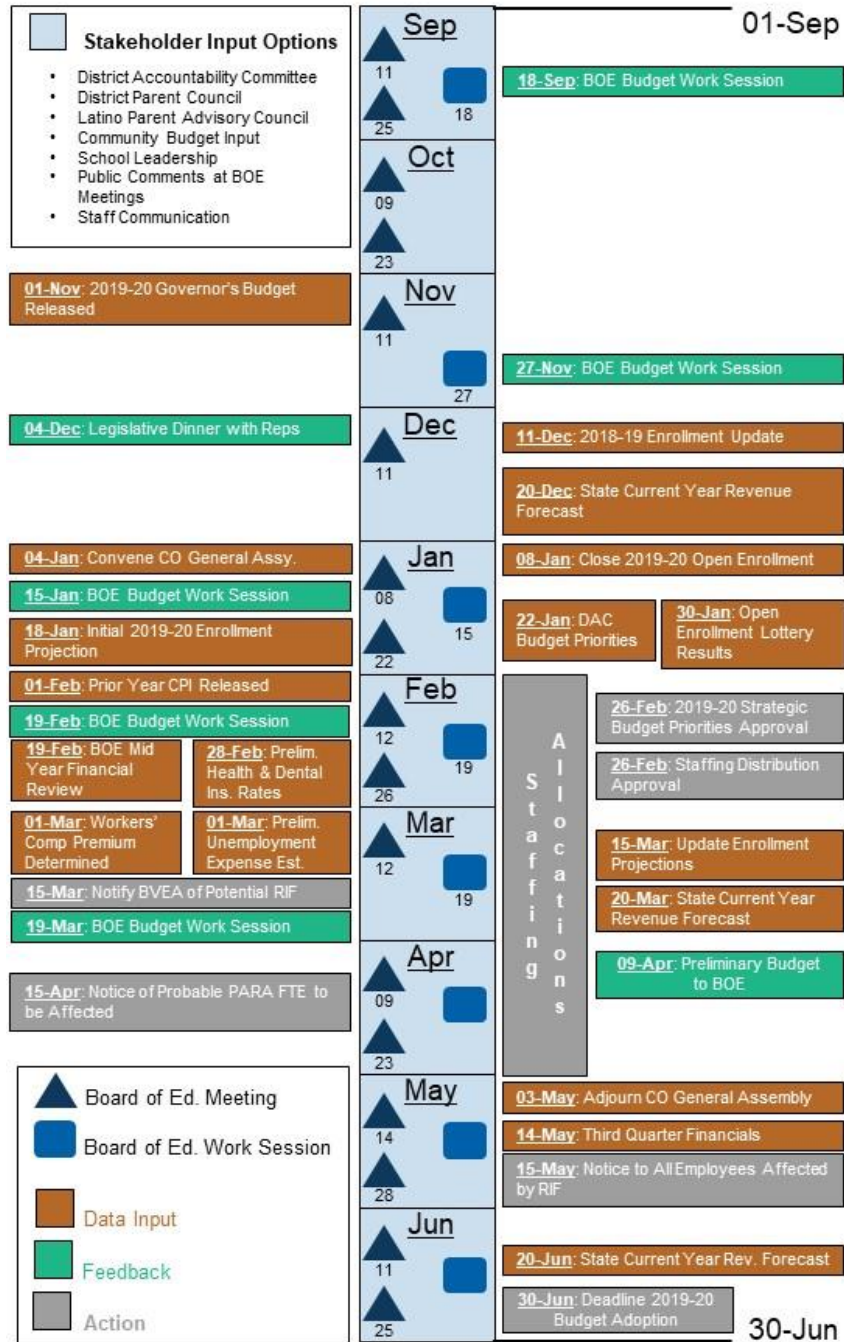
Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

The following charts summarize the process, timelines, and decision points of the budget development process for both the adopted and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information and data generally becomes available in a parallel timeline to the previously mentioned milestones with variations driven largely by the legislative process.



## Budget Development Process (continued)

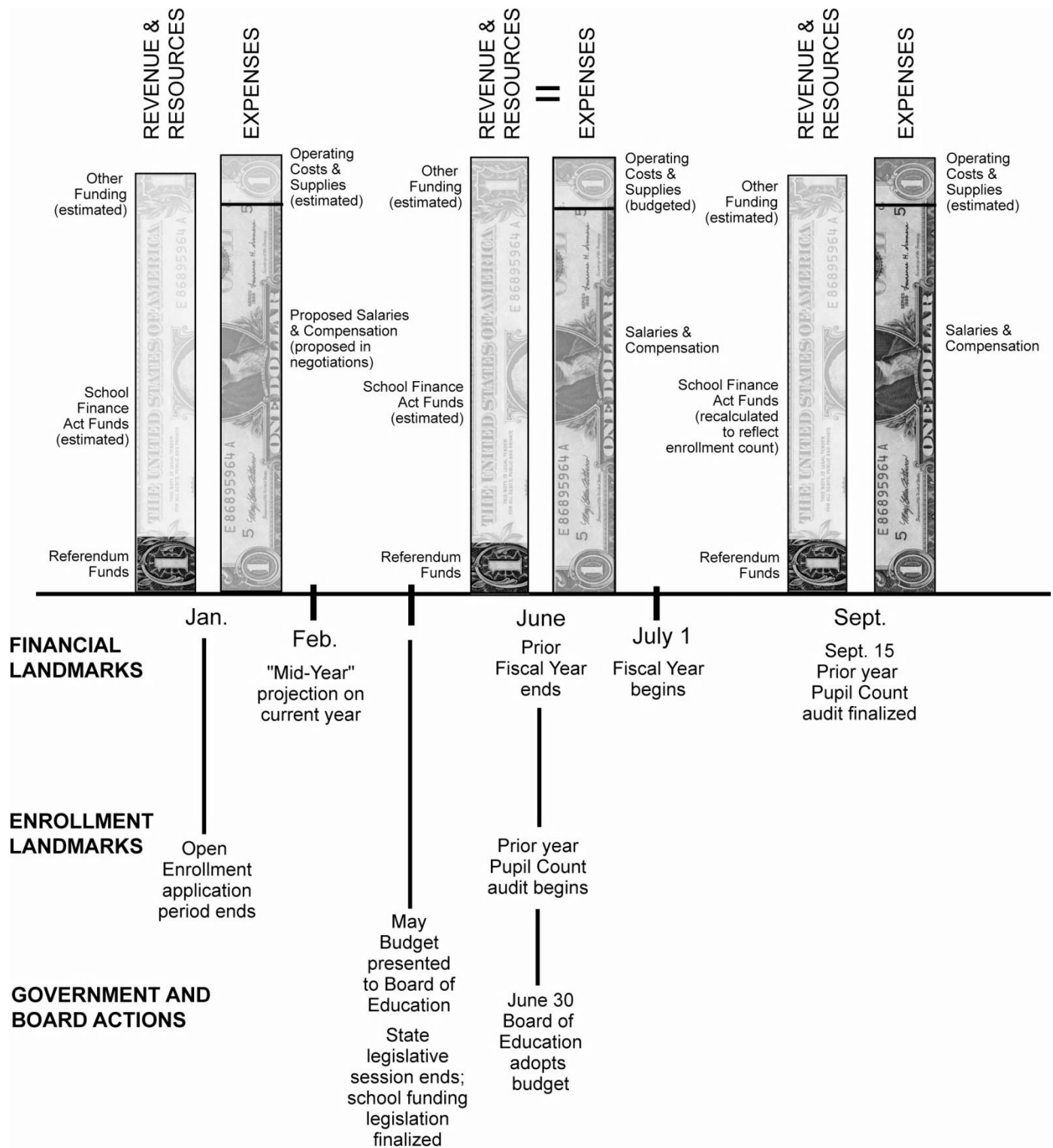
### 2019-20 Budget Development Milestones







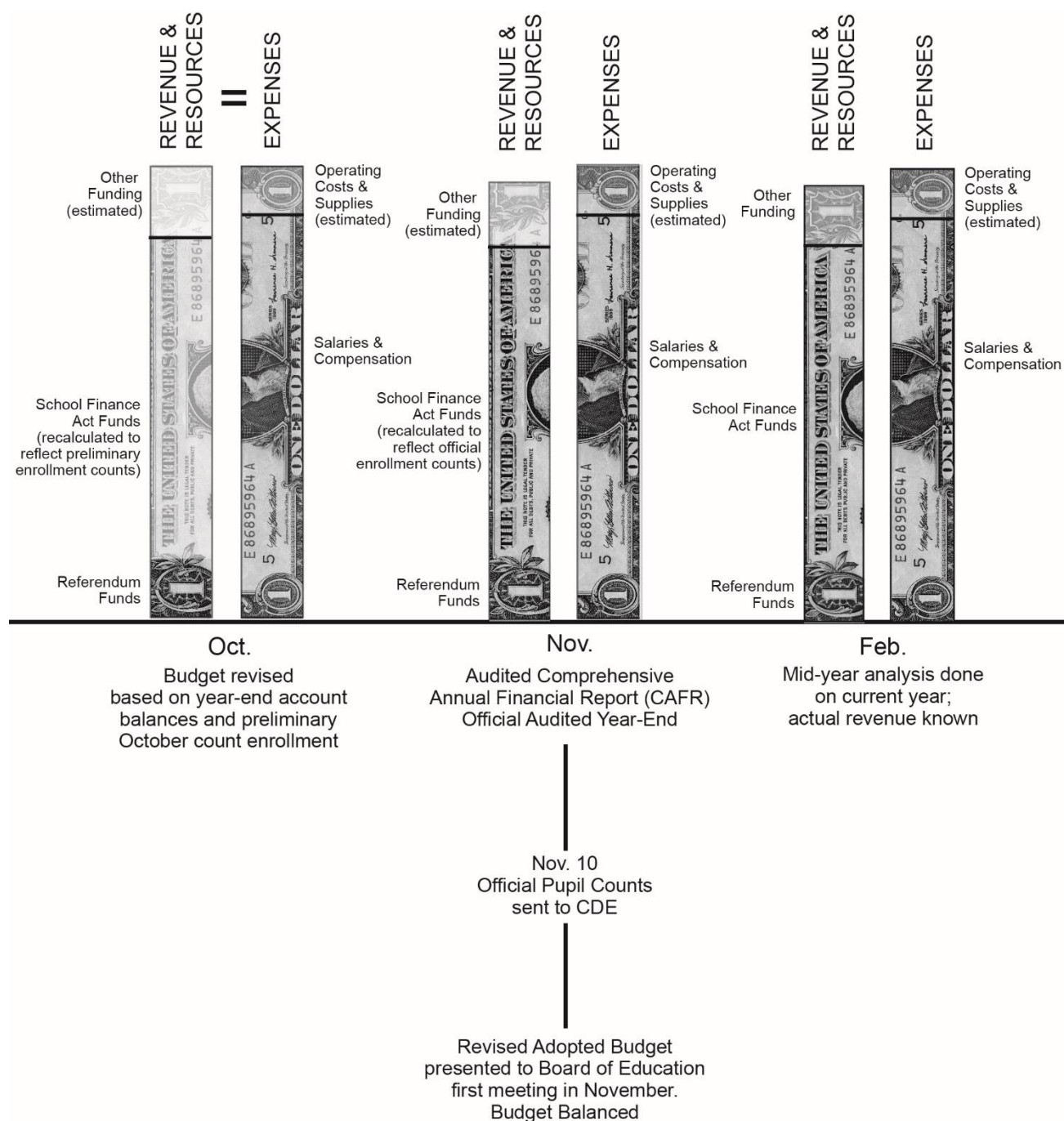
## Budget Development Timeline







## Budget Development Timeline (continued)





## **Basis of Budgeting and Accounting**

Colorado Local Government Uniform Accounting and Budget Laws require that a budget be adopted and reported for all funds. Total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased provided they are offset by unanticipated revenue. All appropriations lapse at the end of the fiscal year. Supplemental appropriations that alter the total expenditures of any fund must be approved by the Board of Education.

The 2019-20 Proposed Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Article X, Section 20 of the State Constitution (TABOR Amendment). This amendment prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. It also mandates "emergency reserves" of three percent of total government spending.

On November 2, 1999, the Boulder Valley School District voters passed a ballot issue that authorized the district to collect, retain, and spend all district revenues from any source received in 1999, and for each year thereafter, that are in excess of any revenue raising, spending, or other limitation in Article X, Section 20 of the Colorado Constitution.

Budgets for all funds are adopted on a basis consistent with GAAP. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing of when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in compliance with state legal requirements. The district's definition of a balanced budget is in accordance with Colorado Revised Statute 22-44-105(1.5)(a) which states: "A budget adopted pursuant to this article shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances."

Supplemental budgets may be adopted in accordance with C.R.S. 22-44-110(5) and 22-44-110(6), in the event additional money becomes available. Budget amounts may be amended by transfer in accordance with BVSD district Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112 that limits which funds are available for transfer. All budget transfers require the approval of the superintendent or designee.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures as well as expenditures related to compensated absences are recorded only when payment is due.

Enterprise Fund and Fiduciary Fund revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized in the accounting period in which it is earned, and expenses are recognized when incurred.



## **Financial Information**

### **Internal Control**

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from loss, theft, or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with GAAP. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

### **Single Audit**

As a recipient of federal, state, and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to guarantee compliance with all related applicable laws and regulations related to financial programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs as well as to determine that the district has complied with applicable laws and regulations, contracts, and grants. The results of the district's single audit for the fiscal year ended June 30, 2018, provided no instances of material weaknesses in internal control or material violations of applicable laws, regulations, contracts, and grants.

### **Budgeting Controls**

The district maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of Education. Budgetary controls include an encumbrance accounting system, expenditure control, and position control. The district's financial system provides budget managers with online capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget. The policies adopted by the Board of Education related to fiscal management and the budget process can be found in the Informational Section of this document.

### **Cash Management**

The cash management and investment practices of the district follow BVSD's Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations, repaying those funds once property tax revenues begin flowing into the district in March. In June 2019, district staff will request authorization from the board to borrow an amount similar to that of 2018-19 from this program for the second half of the 2019-20 fiscal year. All funds will be repaid to the State Treasury by June 30, 2020.

### **Risk Management**

The district participates in two self-insurance pools, one for property/liability insurance and one for workers' compensation. The property/liability insurance for the district is provided through the Colorado School Districts Self-Insurance Pool, which is comprised of over 100 school districts. The workers' compensation coverage for the district is provided through the Joint School Districts Pool for Workers' Compensation. This pool is comprised of four large Denver-metro school districts: Aurora, Boulder Valley, Cherry Creek, and Littleton. The pools rely upon actuarial reviews to determine appropriate funding and reserve levels. Excess insurance is in place for amounts above the retention. Detailed insurance information is provided with the budget information for the Risk Management Fund in the Financial Section of this document.



## **Financial Information** (continued)

### **Audit Committee**

On September 28, 2004, the Board of Education adopted Policy DIEA-*District Audit Committee* which established an Audit Committee. The committee is made up of five members: two Board of Education members, one being the board treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the president of the board for a two-year term; the district's chief financial officer; the district's accounting services director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board of Education for a two-year term.

The primary responsibilities of the committee are as follows:

- Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan, and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.
- Review quarterly financial reports provided by the district.
- Review district financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of district financial policies and procedures.

### **Independent Audit**

State statutes require an annual audit by independent certified public accountants. During 2015, the district issued an RFP for audit services. Based upon the recommendation of the Audit Committee, the Board of Education approved a contract with CliftonLarsonAllen, LLP to perform the district's audits beginning with the fiscal year ending June 30, 2015. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act and OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2018, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/accounting/Pages/default.aspx>.

### **Governing Policies**

The 2019-20 Proposed Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

**School Board Powers and Responsibilities** (BBA) - Powers and mandatory duties of the board are defined in state statutes. Included in the policy are the functions that the board considers most important.

**Annual Operating Budget** (DB) - The annual budget is the financial plan for the operation of the school system. It provides the framework for both revenue and expenditures for the year. The budget translates into financial terms the educational programs and priorities of the district.

**Budget Transfers** (DBJ) - Under law, the Board of Education may, upon the recommendation of the superintendent, transfer any unencumbered monies from the contingency reserve account (which is within the General Operating Fund) to any school and/or program budget accounts.



## **Governing Policies (continued)**

**Grants Management (DD)** - The school district is receptive to outside financial support to aid in delivery, maintenance, and improvement of the educational program. The district will apply for and receive appropriate federal, state, and private grants that will support the strategic plan or otherwise assist in improving student achievement.

**Project Partnerships, Sub-Award Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities (DD-R1)** - When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods, or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments.

**Grants to District Personnel (DD-R2)** - Grants applied for and received by individual district personnel for personal, professional, or professional development purposes are not subject to district policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other district personnel.

**Loan Programs (Funds from State Tax Sources) (DEB)** - The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

**Cash Management/Investment Policy (DFA)** - The Board of Education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately. District funds shall be invested in accordance with Colorado statutes.

**Revenues from Licensing of School Facilities for Telecommunication Uses (DFB)** - As a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, the Board of Education may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

**Revenues from State/Federal Tax Sources (DEB/DEC/DFC)** - Except for non-categorical state and federal funds received by the school district to support the General Operating Fund budget, other outside funds received for any project requiring the expenditure of school district funds and/or the cooperative use of school district facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.

**Depository of Funds/Authorized Signatures (DG)** - All monies received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

**Bonded Employees and Officers (DH)** - The district's chief financial officer and director of accounting services shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

**Fiscal Accounting and Reporting (DI)** - The superintendent shall be responsible for receiving and properly accounting for all funds of the district. The accounting system used shall conform to the requirements of the State Board of Education and with generally accepted accounting principles which will provide the appropriate separation of accounts, funds, and special monies.

**Inventories (And Property Accounting) (DID)** - The Board of Education directs that the district maintain a system for the inventory of all fixed assets including land, buildings, vehicles, and equipment. The district will also maintain an inventory of infrastructure assets including roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution collection systems.





## **Governing Policies (continued)**

**Audits (DIE)** - In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year. The board shall issue a Request for Proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit.

**District Audit Committee (DIEA)** - The Board of Education has the responsibility to district residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the board establishes an audit committee to assist in its oversight responsibilities.

**Purchasing and Contracting (DJ-DJE)** - Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient, or impossible. The procurement department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the district's adopted budget and purchased in accordance with this policy.

**Payroll Procedures/Payday Schedules (DL-DLA)** - All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the chief personnel officer.

**Salary Deductions (DLB & DLB-R)** - Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements. The superintendent authorizes deductions for PERA, credit union, savings bond, life survivor's insurance, health and dental insurance, tax savings plans, employee contributions, and professional dues from employee salaries, provided the employee has filed the proper permission for payroll withholding.

**Employee Expense Reimbursements (DLC)** - Employees who are required to travel from school to school and/or out of town on business for the district shall be reimbursed upon application by the employee and supervisor approval.

**District Properties Disposal Procedures (DN)** – The superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by sale, donation, sealed bid, auction, recycling or discarding.

## **Type and Description of Funds**

The district has 20 active funds in total, each identified within their type (Operating Funds, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Fund, Internal Service Funds, and Fiduciary Funds) including the General Operating Fund.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording the source and use of cash and other financial resources. It contains all related assets, liabilities, and residual equities or balances, or changes therein.

Funds are established to carry out specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described.

**Operating Funds** are accounts for all financial resources except those required to be accounted for in another fund. Section 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Building Fund, the Insurance Reserve Fund, and any other fund authorized by the State Board of Education, shall be accounted for in the General Operating Fund. Any lawful expenditure of the school district, including any expenditure of a nature that could be made from any other fund, may be made from the General Operating Fund.





## **Type and Description of Funds (continued)**

**10 - General Operating Fund:** This fund accounts for the largest portion of the total district budget and covers day-to-day operating expenditures including salaries and benefits for employees, textbooks, and business services. Funding comes from local property taxes and the state of Colorado. Funds must be transferred from the General Operating Fund to the Capital Reserve and Insurance Reserve Funds.

**11 - Charter School Fund:** This fund is used to account for the financial activities associated with charter schools, which are treated as component units of the district.

**15 - Technology Fund:** This fund includes the expenditures for a four-year computer replacement program as well as staff training and software as needed. These funds were approved as a result of the November 1, 2005, election.

**16 - Athletics Fund:** This fund includes the expenditures for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions. The activities related to interscholastic sports for charter schools are recorded within the individual charter school's budget.

**17 - Preschool Fund:** This fund was established by the successful passage of the 2010 mill levy override. A portion of the funding from the passage of the override is dedicated to the expansion of services offered to children ages three through five years of age.

**18 - Risk Management Fund:** This fund accounts for the resources used for the district's liability, property, and workers' compensation insurance needs. It also provides overall risk management activities for the district.

**19 - Community Schools Fund:** The Community Schools Fund is used to account for the district's educational and enrichment opportunities provided through extended use of Boulder Valley School District facilities.

**29 - Colorado Preschool Program Fund:** This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program. Beginning with FY19, this requirement has been lifted. As a result, this fund was consolidated into the Preschool Fund beginning with the 2018-19 Proposed Budget.)

**Special Revenue Funds** are accounts for the proceeds from special revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. A separate fund may be used for each restricted source.

**21 - Food Services Fund:** This fund accounts for all financial activities associated with the district's school lunch program.

**22 - Governmental Designated-Purpose Grants Fund:** This fund is provided to account for monies received from various federal, state, and local grant programs.

**25 - Transportation Fund:** This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the transportation mill levy in November 2005.

**61 - Operations & Technology Fund:** This fund accounts for capital construction, technology, and maintenance. It was developed after voters approved the associated mill levy in November 2016.

**Debt Service Fund** is to be used to service the long-term general obligation debt of the school district including principal, interest, and related expenses. This fund may be used to service other long-term voter-approved debt of the school district.

**31 - Bond Redemption Fund:** This fund is authorized by Colorado law. It provides revenues based upon a property tax mill levy set by the school board to satisfy the district's bonded indebtedness on an annualized basis.



## Type and Description of Funds (continued)

**Capital Project Funds** are used to account for financial resources used to acquire or construct major capital facilities, sites, and equipment. These funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the General Operating Fund, special revenue funds, or enterprise funds.

42 - 2014 Building Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the issuance of long-term debt.

43 - Capital Reserve Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the sale of assets and transfers from the General Operating Fund.

**Enterprise Funds** are used to record operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed by charges for services or products. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income generated is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Internal Service Funds** are used to account for school district operations that provide goods or services within the district or to other school districts, or to other governmental units, on a cost-recovery basis.

66 - Health Insurance Fund: The Health Insurance Fund is an internal service fund to account for claims and administrative fees of the district's self-funded health insurance employee benefit program.

67 - Dental Insurance Fund: The Dental Insurance Fund is an internal service fund to account for claims and administrative fees of the district's self-funded dental insurance employee benefit program.

**Fiduciary Funds** are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The key distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. An agency fund does not involve a formal trust agreement and the government's role is purely custodial.

71, 72, and 73 - Trust, Agency, and Revolving Funds: Trust and Agency Funds are used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, and special activity groups within the district. The Trust and Agency Fund is comprised of Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

74 - Pupil Activity Fund: This fund is provided to account for receipts and disbursements from student activities and district fundraising.



## Definition of Account Code Structure

Boulder Valley School District's account code structure is aligned with the Colorado Department of Education's *FPP Handbook – Chart of Accounts*. These account code elements comprise the account string used for electronic data communications.

**Fund** - an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities, and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

### Operating Funds

- 10 = General Operating Fund
- 11 = Charter School Fund
- 15 = Technology Fund
- 16 = Athletics Fund
- 17 = Preschool Fund
- 18 = Risk Management Fund
- 19 = Community Schools Fund
- 29 = Colorado Preschool Program Fund

### Special Revenue Funds

- 21 = Food Services Fund
- 22 = Grants Fund
- 25 = Transportation Fund
- 61 = Operations & Technology Fund

### Debt Service Fund

- 31 = Bond Redemption Fund

### Capital Project Funds

- 42 = 2014 Building Fund
- 43 = Capital Reserve Fund

### Internal Service Funds

- 66 = Health Insurance Fund
- 67 = Dental Insurance Fund

### Fiduciary Funds

- 71 = Trust Fund
- 72 = Agency Fund
- 73 = Revolving Account Fund
- 74 = Pupil Activity Fund

**Location** - a dimension used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators, as a means of segregating costs.

- 1XX = Elementary
- 2XX = Middle
- 3XX = Senior
- 4XX = Career/Technical
- 5XX = Combination (e.g. K-8, 6-12)
- 6XX = Centralized Administration Departments
- 7XX = Service Centers  
(e.g. Transportation, Warehouse)
- 8XX = District-Wide Costs
- 9XX = Charter/Service Centers

**Special Reporting Element (SRE)** - describes the activity for which a service or material object is acquired, much like a function. This element is optional but may be used with the program element to differentiate program costs.

- 1X = Instruction
- 2X = Support Services
- 3X = Non- Instructional Services
- 4X = Facilities Acquisition and Construction Services
- 5X = Other Uses
- 9X = Reserves



## **Definition of Account Code Structure** (continued)

**Program** - a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses, and Reserves.

0010-1799 = Instructional

1800-2099 = Co-curricular Activities

2100-2999 = Support Services

3000-3399 = Non-instructional Services

3400-3999 = Adult Education

4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

**Source/Object** - a combination dimension which is used to identify the type of account: Revenue (Sources), or Expenditure (Object). Object is the service or commodity obtained.

1XX = Salaries

2XX = Benefits

3XX = Purchased Professional and Technical Services

4XX = Purchased Property Services

5XX = Other Purchased Services

6XX = Supplies

7XX = Property & Equipment

8XX = Other Objects

9XX = Other Uses of Funds

**Job Classification** - a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.

100-199 = Administration

200-207 = Classroom Instruction

210-220 = Instructional Support

231-242 = Other Support

300-371 = Professional Support

380-382 = Computer Technology

400-424 = Paraprofessionals

500-516 = Office/Administrative Support

600-636 = Crafts, Trades, and Services

**Designated Grant/Project** - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

**Fiscal Year** – a twelve-month account period (July 1 through June 30) to which the annual budget applies.



## Definition of Account Code Structure (continued)

### Revenue and Expenditure Accounts

All account types—revenues and expenditures accounts—use the same basic multidimensional account code structure as shown below:

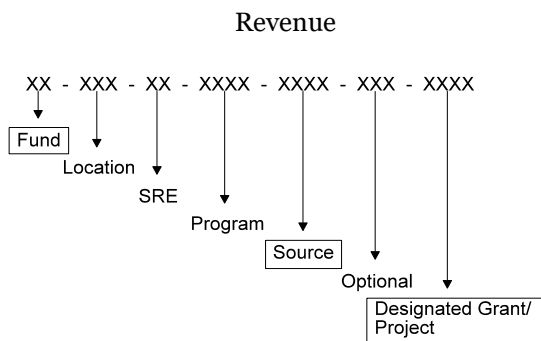
#### Revenue Dimensions

Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Source ..... (4 digits)  
Job Classification (n/a) ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

#### Expenditure Dimensions

Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Object..... (4 digits)  
Job Classification ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

Regardless of account type, this basic account code structure contains seven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure, and balance sheet account codes differ in purpose; however, the length, placement, and separation of the dimensions are identical for computer programming purposes.

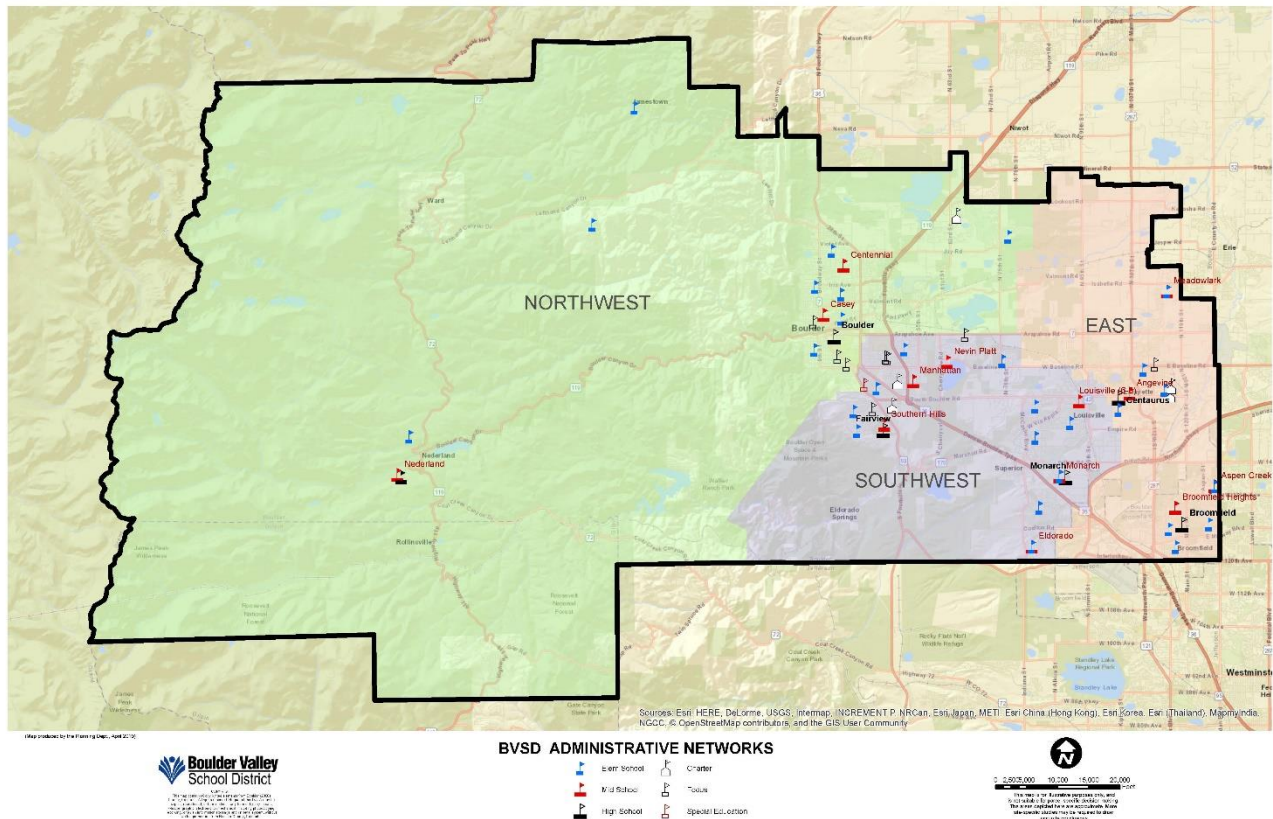




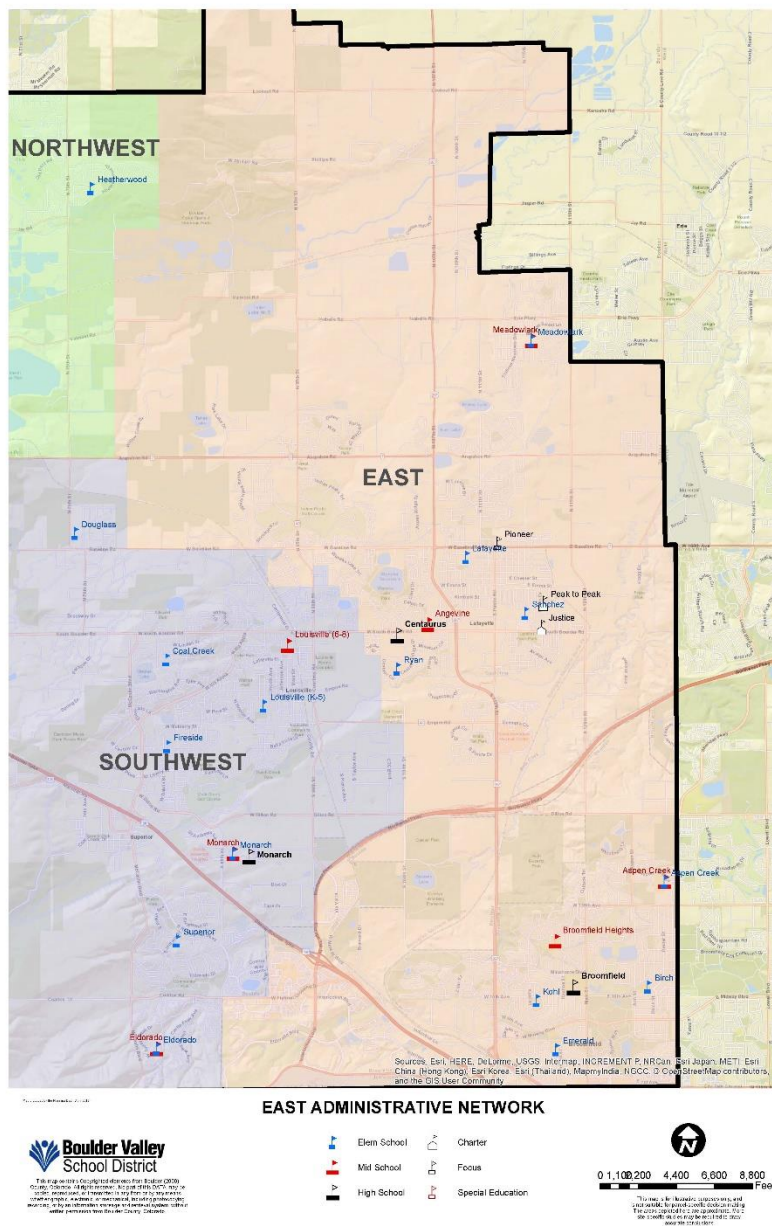
## Facilities, Land/Buildings, Communities and Geographic Information

### Communities

The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





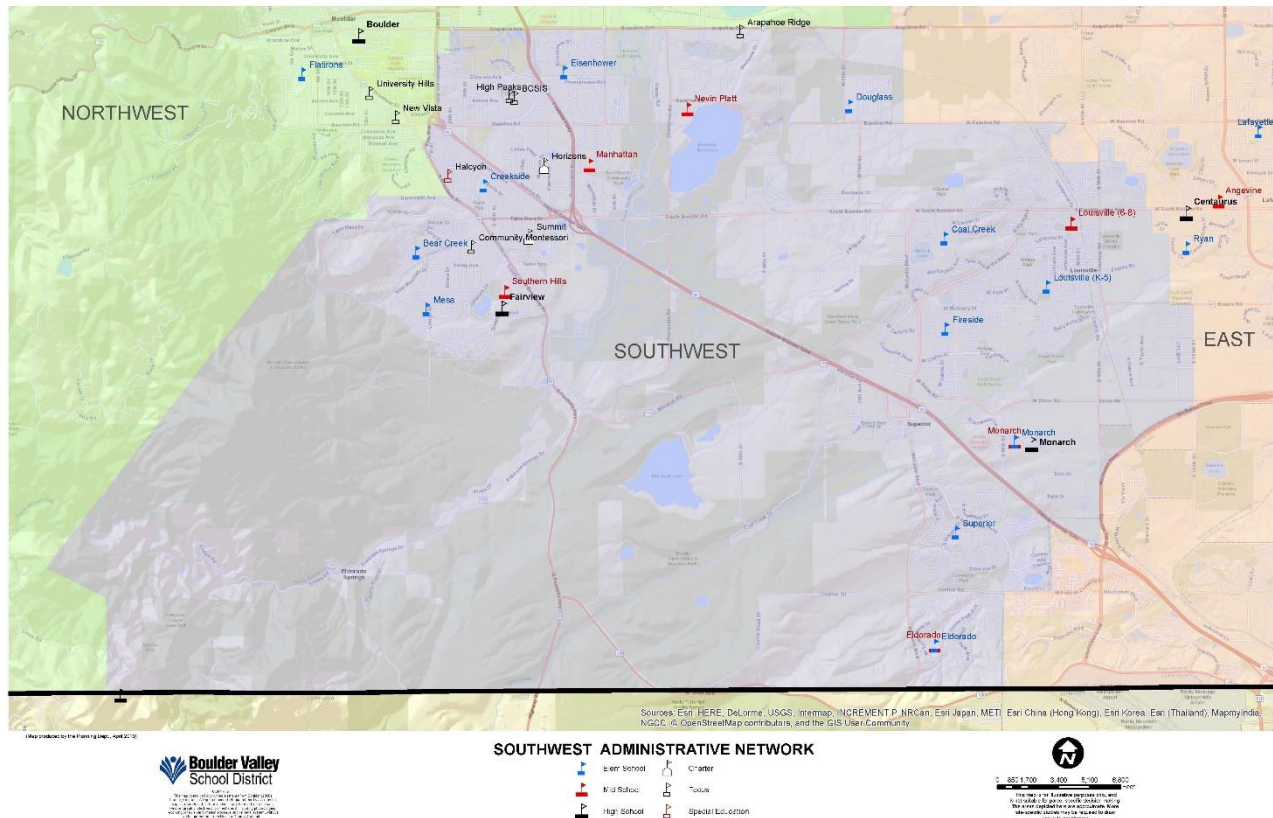






## Facilities, Land/Buildings, Communities and Geographic Information (continued)

### Southwest Area Network



Superior Elementary  
Louisville Elementary  
Coal Creek Elementary  
Fireside Elementary  
Bear Creek Elementary  
Mesa Elementary  
Creskside Elementary  
Community Montessori

University Hill Elementary  
High Peaks Elementary  
BCSIS  
Eisenhower Elementary  
Fairview High  
Monarch High  
Arapahoe Ridge  
Boulder Tech

Boulder Universal  
Louisville Middle  
Southern Hills Middle  
Eldorado K-8  
Monarch K-8  
Summit Middle  
Horizons  
Mapleton



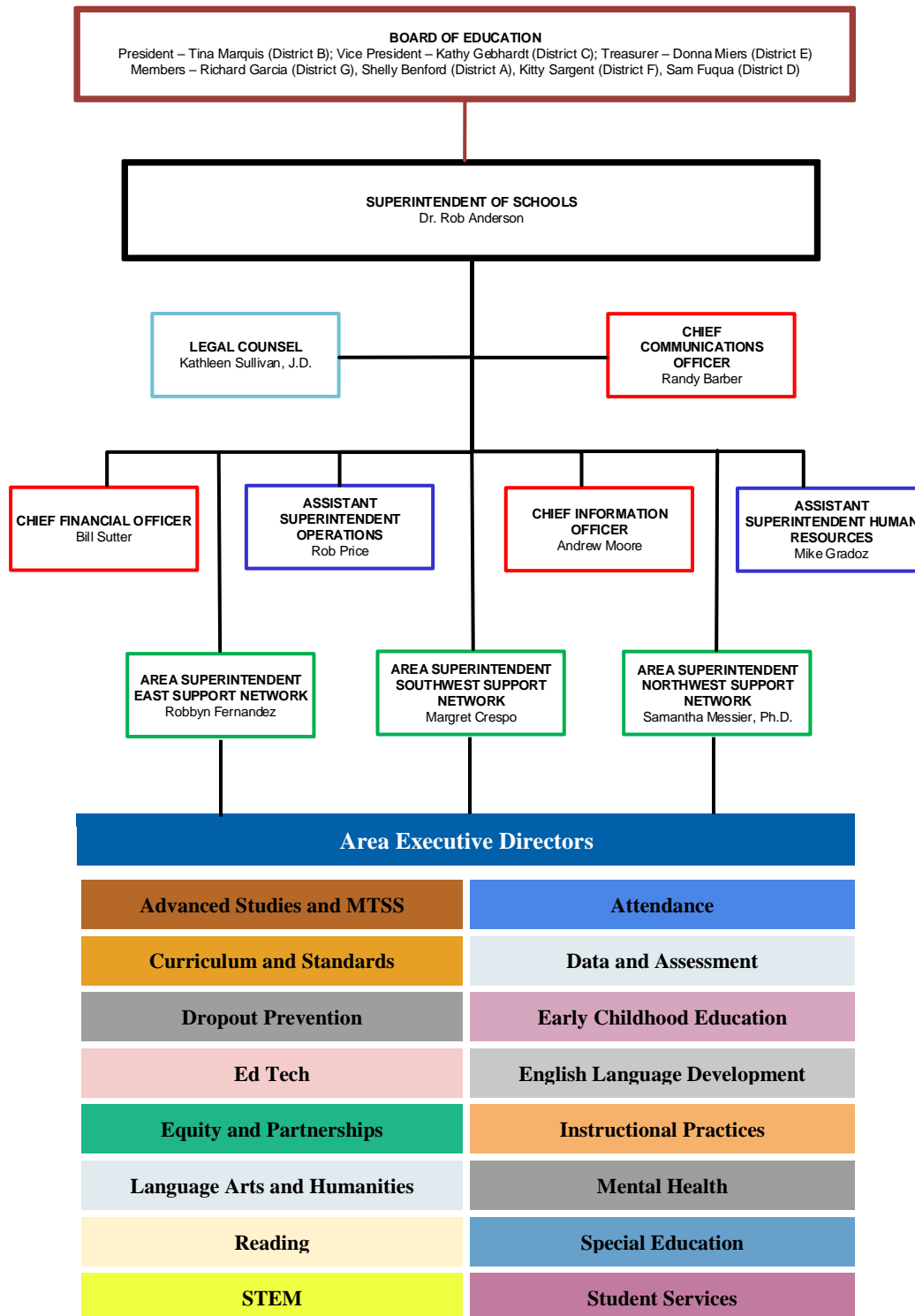


## OUR SCHOOL DISTRICT

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## District Organization







## Organizational Structure and Operating Departments

Within the school system, the Superintendent oversees the operations of five divisions – Instructional Services, Information Technology, Operations, Financial Services, and Human Resources. These divisions and their corresponding departments work together to support the instruction and well-being of all students, teachers and staff, and the schools of Boulder Valley School District. In addition, the schools in BVSD are divided into three support networks – East Support Network, Southwest Support Network, and Northwest Support Network. Organized geographically, the support networks allow a decentralized approach to school management and provide schools the opportunity to work more closely together and align resources. Each is managed by an Area Superintendent and supported by an Executive Director.



**Robbyn Fernandez**  
Area Superintendent

**Nativity Miller**  
Area Executive Director



**Margaret Crespo**  
Area Superintendent

**Michele Deberry**  
Area Executive Director



**Sam Messier**  
Area Superintendent

**(New) TBD**  
Area Executive Director

Broomfield HS Centaurus Halcyon Angevine Broomfield Heights Meadowlark Aspen Creek Birch Kohl Emerald Lafayette Pioneer Ryan Sanchez Justice Peak to Peak	Arapahoe Ridge Boulder TEC Fairview Monarch HS Boulder Universal Louisville MS Southern Hills Eldorado Monarch K-8 Bear Creek BCSIS Coal Creek Community Montessori Creekside Eisenhower Fireside High Peaks Louisville ES Mesa Superior University Hill Summit Horizons	Boulder Nederland MSHS New Vista Casey Centennial Platt Manhattan Columbine Crest View Douglass Flatirons Foothill Gold Hill Heatherwood Jamestown Mapleton Nederland ES Whittier Boulder Prep
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## Organizational Structure and Operating Departments (continued)

### Administrative Personnel

**Superintendent** ..... **Dr. Rob Anderson**

**Legal Counsel** ..... **Kathleen Sullivan**

### Communications

**Chief Communications Officer** ..... **Randy Barber**

### **Area Superintendent East Network** ..... **Robbyn Fernandez**

Area Executive Director ..... Nativity Miller

Director Parent & Family Partnerships ..... Ari Gerzon-Kessler

Executive Director Early Childhood Education/3-3<sup>rd</sup> ..... Kimberly Bloemen

Director Early Childhood Education ..... Theresa Clements

Executive Director Special Education ..... Dennis Rastatter

Director Special Education ..... Michelle Brenner/Eric Warneke

Director Special Education ..... Scott Parks

Director Special Education ..... Joy Larson

Director Special Education (Special Programs) ..... Matt Dudek

Director Language Arts & Humanities ..... Angel Stobaugh

Director Advanced Studies & MTSS ..... Maia Jourgensen

Director Curriculum & Standards ..... Kyle Addington

Director Scheduling Specialists & District Events ..... Roy Holloway

### **Area Superintendent Southwest Network** ..... **Margaret Crespo**

Area Executive Director ..... Michele DeBerry

Director Health Services & Medicaid ..... Stephanie Faren

Director Student Support ..... Tammy Lawrence

Asst. Director Student Support ..... Kathryn Romero

Director Student Services ..... Mike Lowe

Director Reading ..... TBD

Director STEM ..... Kelly Sain

Director Instructional Practices ..... Jennifer Korb

Director Cultural Language Development ..... Kristin Nelson-Steinhoff

Director Career & Technical Education ..... Arlie Huffman

### **Area Superintendent Northwest Network** ..... **Sam Messier**

Area Executive Director ..... TBD

Director STEM ..... Jackie Weber

Director Curriculum & Standards ..... Jennifer Garfield

Director Instructional Practices ..... Kiffany Lychock

### Assessment & Program Evaluation

**Executive Director** ..... **Jonathan Dings**

Asst. Director Research & Development ..... Brigitte Mutter

### Human Resources

### **Assistant Superintendent Human Resources** ..... **Mike Gradoz**

Director Human Resources ..... Melissa Ribordy

Director Human Resources ..... Russ Bennett

Director Human Resources ..... Jeanne Aguilar

Director Human Resources ..... Steve Landrigan

Director Human Resources ..... Katie Mills



## **Organizational Structure and Operating Departments** (continued)

### **Administrative Personnel** (continued)

#### **Operational Services**

<b>Assistant Superintendent Operations</b> .....	<b>Rob Price</b>
Executive Director Bond Planning & Engineering .....	Scott Stevens
Director Educational Facilities Planning .....	David Eggen
Director Food Services .....	Ann Cooper
Director Facilities .....	Molly McLoughlin
Director Transportation .....	Albert Samora
Director Security .....	Brendan Sullivan

#### **Business Services**

<b>Chief Financial Officer</b> .....	<b>Bill Sutter</b>
Executive Director Community Schools Program .....	Melinda Groom
Director Accounting .....	Justin Petrone
Director Budget .....	Kari Albright
Director Supply Chain Management .....	Ryan Harter
Director Student Enrollment .....	Mike Wilcox
Director Grants & Federal Programs .....	Bee Valacek

#### **Information Technology**

<b>Chief Information Officer</b> .....	<b>Andrew Moore</b>
Senior Director Business Systems .....	Bill Hoferer
Director Project Management .....	Susan Oasheim
Director Service Delivery & Client Technologies .....	Rose Foster
Director IT Applications & Digital/Web Strategy .....	Sean McDermid



## OUR SCHOOLS

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## School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Address	Phone Number	Principal	# of Students Enrolled
BCSIS (Boulder Community School of Integrated Studies)	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Phil Katsampes	303
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Tanner Dayhoff	412
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	350
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	John Kiemele	416
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Bianca Gallegos	443
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	252
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	301
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Hollene Davis	567
Douglass	840 75 <sup>th</sup> St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	365
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	399
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	388
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Christa Keppler	408
Flatirons	1150 7 <sup>th</sup> St., Boulder, CO 80302	720-561-4600	Scott Boesel	213
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Nick Vanderpol	429
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Josh Baldner	20
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	275
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Jeannie Tynecki	285
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	Scott Boesel	17
Kohl	1000 W. 10 <sup>th</sup> Ave., Broomfield, CO 80020	720-561-8600	Geoff Sandfort	383
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	Stephanie Jackman	430
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Jeff Miller	555
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	252
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Laurel Reckert	251
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Guillermo Medina	440
Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	TBD	485
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Joel Rivera	334
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Kent Cruger	424
University Hill	956 16 <sup>th</sup> St., Boulder, CO 80302	720-561-5416	Ina Rodriguez-Myer	421
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Sarah Oswick	408
			<b>Total</b>	<b>10,226</b>

### Schools

29 Elementary Schools

4 K-8 Schools

8 Middle Schools

1 Middle/Senior High School

7 Senior High Schools

5 Charter Schools

1 Online School (Boulder Universal)

55 Total Schools





## School Leadership (continued)

K-8, Middle/Senior, & K-12	Address	Phone Number	Principal	# of Students Enrolled
Aspen Creek K-8	Aspen Creek Dr., Broomfield, CO 80020	720-561-8000	Jennifer Bedford	834
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	TBD	807
Hakyon	3100 Bucknell Ct., Boulder, CO 80301	720-561-4700	Matthew Dudek	19
Meadowlark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	686
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	751
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Rick Elertson	246
Boulder Universal	<a href="http://bou.bvdsd.org">http://bou.bvdsd.org</a>	720-561-5500	Eric Moroye	59
<b>Total</b>				<b>3,402</b>
<b>Middle Schools (6-8)</b>			<b>Principal</b>	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Mike Medina	714
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Erin Hinkle	604
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Justin McMillan	674
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	John McCluskey	660
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Chris Meyer	673
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	John Riggs	498
Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Brooke Daerr	520
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	John White	536
<b>Total</b>				<b>4,879</b>
<b>High Schools (9-12)</b>			<b>Principal</b>	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Joan Bludorn	141
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	James Hill	2,126
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,553
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Dan Ryan	1,398
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Donald Stensrud	2,179
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Neil Anderson	1,638
New Vista	700 20 <sup>th</sup> St., Boulder, CO 80302	720-561-8700	Kirk Quitter	333
<b>Total</b>				<b>9,368</b>
<b>Charter Schools</b>			<b>Principal</b>	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	95
Horizons K-8	4545 Sioux Dr., Boulder, CO 80303	720-561-3600	Lauren Tracey	348
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	89
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Kyle Mathews	1,445
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	358
<b>Total</b>				<b>2,335</b>
<b>Other (Contracted, CPP, PreSchool, SPED)</b>				<b>680</b>
<b>Total District Enrollment</b>				<b>30,890</b>

To review Colorado State Assessment results for individual schools, go to the Colorado Department of Education's website at:

<http://www.cde.state.co.us/schoolview/performance>



## Our Schools

### Elementary Schools (K-5)

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,340,384			Staff	Total Budget \$3,384,113	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	21.669	2,268,475	\$ 23,730	Regular Education:	20.624	\$ 2,086,441	\$ 34,580
Special Education:	4.518	288,526	-	Special Education:	4.951	397,237	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	-	-	-	English Language Development:	1.000	111,435	-
Talented & Gifted Education:	0.269	11,935	-	Talented & Gifted Education:	0.245	10,870	-
Student Services:	1.000	97,192	-	Student Services:	1.000	97,192	-
Instructional Staff Support:	-	-	-	Instructional Staff Support:	-	-	6,859
Library Services:	1.000	119,369	-	Library Services:	1.000	118,766	-
School Administration:	3.125	286,786	2,700	School Administration:	3.250	290,422	-
Operations and Maintenance:	2.000	131,846	2,500	Operations and Maintenance:	2.000	133,722	3,226
Health Room:	0.500	20,367	-	Health Room:	0.500	22,077	-
Utilities:	-	86,958	-	Utilities:	-	71,286	-
<b>TOTALS:</b>	<b>34.081</b>	<b>\$ 3,311,454</b>	<b>\$ 28,930</b>	<b>TOTALS:</b>	<b>34.570</b>	<b>\$ 3,339,448</b>	<b>\$ 44,665</b>

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,680,093			Staff	Total Budget \$5,040,318	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	26.327	2,677,093	\$ 54,956	Regular Education:	31.823	\$ 3,310,352	\$ 56,944
Special Education:	2.790	288,615	500	Special Education:	5.124	460,865	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	5.250	587,679	-	English Language Development:	2.500	278,944	-
Talented & Gifted Education:	0.813	76,725	500	Talented & Gifted Education:	0.351	15,572	-
Student Services:	1.000	95,432	-	Student Services:	1.500	148,476	-
Instructional Staff Support:	-	-	3,398	Instructional Staff Support:	-	-	803
Library Services:	1.000	135,717	-	Library Services:	1.000	118,807	-
School Administration:	4.250	408,943	9,426	School Administration:	3.750	354,652	-
Operations and Maintenance:	2.500	168,591	7,350	Operations and Maintenance:	2.750	174,520	1,828
Health Room:	0.500	23,760	-	Health Room:	0.600	28,512	-
Utilities:	-	141,408	-	Utilities:	-	90,043	-
<b>TOTALS:</b>	<b>44.430</b>	<b>\$ 4,603,963</b>	<b>\$ 76,130</b>	<b>TOTALS:</b>	<b>49.398</b>	<b>\$ 4,980,743</b>	<b>\$ 59,575</b>

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$3,407,519			Staff	Total Budget \$3,956,592	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	20.061	2,100,098	\$ 30,825	Regular Education:	23.732	\$ 2,456,363	\$ 55,085
Special Education:	5.644	474,183	-	Special Education:	1.790	181,893	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	-	-	-	English Language Development:	3.000	335,267	-
Talented & Gifted Education:	0.244	10,825	-	Talented & Gifted Education:	0.209	7,359	-
Student Services:	1.000	97,192	-	Student Services:	1.366	156,598	-
Instructional Staff Support:	-	-	-	Instructional Staff Support:	-	-	3,000
Library Services:	1.000	119,369	-	Library Services:	1.000	91,786	-
School Administration:	3.000	320,699	-	School Administration:	4.125	462,646	2,040
Operations and Maintenance:	2.500	152,825	-	Operations and Maintenance:	2.000	112,175	3,250
Health Room:	0.500	24,574	-	Health Room:	0.500	20,834	-
Utilities:	-	76,929	-	Utilities:	-	68,296	-
<b>TOTALS:</b>	<b>33.949</b>	<b>\$ 3,376,694</b>	<b>\$ 30,825</b>	<b>TOTALS:</b>	<b>37.722</b>	<b>\$ 3,893,217</b>	<b>\$ 63,375</b>



## Our Schools (continued)

### Elementary Schools (K-5) (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,718,990 non-SRA	SRA		Staff	Total Budget \$3,703,974 non-SRA	SRA
Regular Education:	21.974	2,297,424	\$ 29,845	Regular Education:	22.631	\$ 2,291,878	\$ 48,992
Special Education:	6.260	463,664	-	Special Education:	3.540	354,058	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	1.000	111,917	-	English Language Development:	2.000	223,350	-
Talented & Gifted Education:	0.254	11,271	-	Talented & Gifted Education:	0.254	11,271	602
Student Services:	1.000	97,192	1,400	Student Services:	1.366	114,060	-
Instructional Staff Support:	-	-	3,240	Instructional Staff Support:	-	-	3,570
Library Services:	1.000	110,424	-	Library Services:	1.000	90,182	-
School Administration:	3.000	300,340	290	School Administration:	3.125	298,583	251
Operations and Maintenance:	2.500	163,747	2,700	Operations and Maintenance:	2.500	162,811	7,020
Health Room:	0.500	24,348	-	Health Room:	0.500	24,574	-
Utilities:	-	101,188	-	Utilities:	-	72,772	-
<b>TOTALS:</b>	<b>37.488</b>	<b>\$ 3,681,515</b>	<b>\$ 37,475</b>	<b>TOTALS:</b>	<b>36.916</b>	<b>\$ 3,643,539</b>	<b>\$ 60,435</b>

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$2,038,054 non-SRA	SRA		Staff	Total Budget \$3,763,749 non-SRA	SRA
Regular Education:	12.579	1,298,770	\$ 16,343	Regular Education:	22.833	\$ 2,392,901	\$ 24,800
Special Education:	1.000	109,136	-	Special Education:	6.133	454,750	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	-	-	-	English Language Development:	0.750	84,056	-
Talented & Gifted Education:	0.134	5,945	-	Talented & Gifted Education:	0.284	12,600	-
Student Services:	0.500	49,494	-	Student Services:	1.000	88,849	500
Instructional Staff Support:	-	-	715	Instructional Staff Support:	-	-	3,500
Library Services:	0.500	66,198	-	Library Services:	1.000	138,576	-
School Administration:	3.000	289,557	385	School Administration:	3.125	269,613	1,500
Operations and Maintenance:	2.000	123,294	842	Operations and Maintenance:	3.000	173,693	5,475
Health Room:	0.500	24,574	-	Health Room:	0.500	22,990	-
Utilities:	-	52,801	-	Utilities:	-	89,946	-
<b>TOTALS:</b>	<b>20.213</b>	<b>\$ 2,019,769</b>	<b>\$ 18,285</b>	<b>TOTALS:</b>	<b>38.625</b>	<b>\$ 3,727,974</b>	<b>\$ 35,775</b>

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$344,494 non-SRA	SRA		Staff	Total Budget \$2,851,486 non-SRA	SRA
Regular Education:	2.168	241,771	\$ 2,848	Regular Education:	16.622	\$ 1,712,417	\$ 19,712
Special Education:	0.400	31,906	-	Special Education:	6.143	472,788	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	-	-	-	English Language Development:	-	-	-
Talented & Gifted Education:	-	-	-	Talented & Gifted Education:	0.181	6,677	-
Student Services:	-	-	-	Student Services:	0.500	45,239	-
Instructional Staff Support:	-	-	26	Instructional Staff Support:	-	-	1,800
Library Services:	-	-	54	Library Services:	0.500	40,522	-
School Administration:	0.614	45,940	-	School Administration:	3.000	274,592	200
Operations and Maintenance:	0.250	12,628	1,072	Operations and Maintenance:	2.500	161,589	4,308
Health Room:	-	-	-	Health Room:	0.500	24,574	-
Utilities:	-	8,249	-	Utilities:	-	87,068	-
<b>TOTALS:</b>	<b>3.432</b>	<b>\$ 340,494</b>	<b>\$ 4,000</b>	<b>TOTALS:</b>	<b>29.946</b>	<b>\$ 2,825,466</b>	<b>\$ 26,020</b>



## Our Schools (continued)

### Elementary Schools (K-5) (continued)

147 JAMESTOWN ELEMENTARY				150 KOHL ELEMENTARY			
	Staff	Total Budget \$341,198			Staff	Total Budget \$3,358,511	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	2.318	248,352	\$ 4,000		20.202	\$ 2,107,492	\$ 34,360
Special Education:	0.200	15,952	-		5.643	419,728	1,400
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	-	-	-		-	-	-
Talented & Gifted Education:	-	-	-		0.243	10,782	-
Student Services:	-	-	-		1.000	87,254	-
Instructional Staff Support:	-	-	-		-	-	-
Library Services:	-	-	-		1.000	140,931	-
School Administration:	0.600	50,769	-		3.125	308,930	500
Operations and Maintenance:	0.250	16,831	-		2.500	159,594	4,800
Health Room:	-	-	-		0.500	23,760	-
Utilities:	-	5,294	-		-	58,980	-
<b>TOTALS:</b>	<b>3.368</b>	<b>\$ 337,198</b>	<b>\$ 4,000</b>		<b>34.213</b>	<b>\$ 3,317,451</b>	<b>\$ 41,060</b>

153 LAFAYETTE ELEMENTARY				154 RYAN ELEMENTARY			
	Staff	Total Budget \$4,076,470			Staff	Total Budget \$4,092,780	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	24.959	2,603,321	\$ 30,832		25.132	\$ 2,602,342	\$ 49,520
Special Education:	5.023	351,980	-		6.567	479,641	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	0.750	84,298	-		0.750	83,816	75
Talented & Gifted Education:	1.283	142,169	-		1.294	142,515	-
Student Services:	1.706	151,304	-		1.696	123,849	-
Instructional Staff Support:	-	-	10,617		-	-	-
Library Services:	1.000	147,543	1,706		1.000	121,857	-
School Administration:	3.250	320,497	-		3.175	276,506	1,700
Operations and Maintenance:	2.500	149,128	4,000		2.000	131,945	6,000
Health Room:	0.500	23,985	-		0.500	21,199	-
Utilities:	-	55,090	-		-	51,815	-
<b>TOTALS:</b>	<b>40.971</b>	<b>\$ 4,029,315</b>	<b>\$ 47,155</b>		<b>42.114</b>	<b>\$ 4,035,485</b>	<b>\$ 57,295</b>

156 FIRESIDE ELEMENTARY				157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$4,050,038			Staff	Total Budget \$4,512,091	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	24.032	2,506,184	\$ 29,165		27.292	\$ 2,847,351	\$ 35,863
Special Education:	7.288	546,143	-		9.908	677,848	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	1.000	111,917	-		0.750	83,816	-
Talented & Gifted Education:	0.271	12,023	-		0.335	12,358	-
Student Services:	1.000	97,192	-		1.000	88,849	-
Instructional Staff Support:	-	-	7,300		-	-	3,128
Library Services:	1.000	119,369	700		1.000	140,931	-
School Administration:	3.375	316,725	1,000		3.750	365,467	3,024
Operations and Maintenance:	2.500	163,747	3,300		2.500	160,836	2,780
Health Room:	0.500	22,077	-		0.600	26,491	-
Utilities:	-	113,196	-		-	63,349	-
<b>TOTALS:</b>	<b>40.966</b>	<b>\$ 4,008,573</b>	<b>\$ 41,465</b>		<b>47.135</b>	<b>\$ 4,467,296</b>	<b>\$ 44,795</b>



## Our Schools (continued)

### Elementary Schools (K-5) (continued)

158 COAL CREEK ELEMENTARY				161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$3,452,119			Staff	Total Budget \$2,489,624	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	21.673	2,269,256	\$ 24,092		16.294	\$ 1,694,804	\$ 17,704
Special Education:	5.248	381,480	-		1.700	184,867	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	-	-	-		0.250	27,860	-
Talented & Gifted Education:	0.259	11,492	-		0.196	8,603	-
Student Services:	1.000	97,192	-		0.500	47,314	-
Instructional Staff Support:	-	-	2,800		-	-	2,901
Library Services:	1.000	68,900	-		0.500	49,154	-
School Administration:	3.125	345,013	1,100		3.000	307,258	3,537
Operations and Maintenance:	2.000	142,010	4,488		1.250	82,064	2,003
Health Room:	0.500	23,985	-		0.500	24,574	-
Utilities:	-	80,311	-		-	36,981	-
<b>TOTALS:</b>	<b>34.805</b>	<b>\$ 3,419,639</b>	<b>\$ 32,480</b>		<b>24.190</b>	<b>\$ 2,463,479</b>	<b>\$ 26,145</b>

164 CREEKSIDE ELEMENTARY				166 MESA ELEMENTARY			
	Staff	Total Budget \$3,406,159			Staff	Total Budget \$2,262,845	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	19.401	1,967,605	\$ 21,334		15.182	\$ 1,581,703	\$ 14,490
Special Education:	6.950	500,741	-		0.412	23,423	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	1.500	168,476	-		-	-	-
Talented & Gifted Education:	0.219	9,611	150		0.160	7,099	-
Student Services:	1.000	106,523	800		0.500	44,424	-
Instructional Staff Support:	-	-	4,300		-	-	1,400
Library Services:	0.500	66,198	500		0.500	57,051	-
School Administration:	3.125	299,876	9,571		3.000	311,053	-
Operations and Maintenance:	2.000	131,184	5,800		2.000	130,169	1,400
Health Room:	0.500	25,133	-		0.500	24,574	-
Utilities:	-	88,357	-		-	66,059	-
<b>TOTALS:</b>	<b>35.195</b>	<b>\$ 3,363,704</b>	<b>\$ 42,455</b>		<b>22.254</b>	<b>\$ 2,245,555</b>	<b>\$ 17,290</b>

169 NEDERLAND ELEMENTARY				180 PIONEER ELEMENTARY			
	Staff	Total Budget \$2,702,590			Staff	Total Budget \$4,498,567	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	16.541	1,704,781	\$ 21,705		27.860	\$ 2,821,044	\$ 53,516
Special Education:	3.685	261,724	2,250		1.790	181,048	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	0.250	28,100	-		4.500	502,417	-
Talented & Gifted Education:	0.148	6,565	-		0.309	11,399	-
Student Services:	1.000	114,182	-		1.696	128,075	344
Instructional Staff Support:	-	-	2,600		-	-	4,091
Library Services:	0.500	47,103	-		1.000	138,021	-
School Administration:	3.000	261,953	-		3.325	313,631	4,900
Operations and Maintenance:	2.500	149,606	3,700		3.000	193,014	4,884
Health Room:	0.500	22,990	-		0.500	20,133	-
Utilities:	-	75,331	-		-	122,050	-
<b>TOTALS:</b>	<b>28.124</b>	<b>\$ 2,672,335</b>	<b>\$ 30,255</b>		<b>43.980</b>	<b>\$ 4,430,832</b>	<b>\$ 67,735</b>



## Our Schools (continued)

### Elementary Schools (K-5) (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$3,700,143			Staff	Total Budget \$4,455,564	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	22.654	2,383,477	\$ 19,580		26.151	\$ 2,667,079	\$ 54,657
Special Education:	5.748	435,142	-		1.790	179,237	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	-	-	-		5.250	585,387	-
Talented & Gifted Education:	0.263	11,542	-		0.295	13,088	-
Student Services:	1.000	87,254	-		1.000	146,835	28
Instructional Staff Support:	-	-	4,320		-	-	2,947
Library Services:	1.000	147,543	-		1.000	140,931	-
School Administration:	3.125	306,786	-		3.875	363,297	6,214
Operations and Maintenance:	2.750	173,884	6,000		2.750	171,371	5,874
Health Room:	0.500	22,750	-		0.500	22,990	-
Utilities:	-	101,865	-		-	95,629	-
<b>TOTALS:</b>	<b>37.040</b>	<b>\$ 3,670,243</b>	<b>\$ 29,900</b>		<b>42.611</b>	<b>\$ 4,385,844</b>	<b>\$ 69,720</b>

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,417,272			Staff	Total Budget \$2,631,631	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	16.181	1,689,845	\$ 16,021		15.590	\$ 1,596,586	\$ 19,651
Special Education:	0.800	86,343	-		2.000	215,857	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	0.750	83,816	-		1.000	111,675	-
Talented & Gifted Education:	0.186	8,252	-		0.169	6,233	-
Student Services:	0.500	47,314	-		1.000	85,269	-
Instructional Staff Support:	-	-	1,660		-	-	3,115
Library Services:	0.500	58,704	-		0.500	42,951	-
School Administration:	2.750	276,580	2,405		3.000	316,864	1,335
Operations and Maintenance:	1.250	82,064	1,744		2.000	126,879	2,254
Health Room:	0.500	24,574	-		0.500	22,990	-
Utilities:	-	37,950	-		-	79,972	-
<b>TOTALS:</b>	<b>23.417</b>	<b>\$ 2,395,442</b>	<b>\$ 21,830</b>		<b>25.759</b>	<b>\$ 2,605,276</b>	<b>\$ 26,355</b>

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$3,679,096	
		non-SRA	SRA
Regular Education:	23.331	2,409,800	\$ 41,070
Special Education:	2.000	217,065	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	2.250	251,208	-
Talented & Gifted Education:	0.281	10,365	-
Student Services:	1.000	98,983	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	124,902	-
School Administration:	3.125	304,979	-
Operations and Maintenance:	2.000	132,000	5,000
Health Room:	0.500	23,985	-
Utilities:	-	59,739	-
<b>TOTALS:</b>	<b>35.487</b>	<b>\$ 3,633,026</b>	<b>\$ 46,070</b>





## Our Schools (continued)

### Combination Schools, K-8, Middle/Senior & K-12

440 ARAPAHOE RIDGE HIGH SCH				461 BOULDER UNIVERSAL			
	Staff	Total Budget \$2,123,450			Staff	Total Budget \$1,232,450	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	9.710	1,111,344	\$ 22,430		4.750	\$ 538,412	\$ -
Special Education:	0.700	77,543	-		0.300	32,921	-
Vocational Education:	-	-	1,000		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	0.400	47,205	-		-	-	-
Talented & Gifted Education:	0.015	666	-		0.005	221	-
Student Services:	1.800	165,988	300		3.600	377,944	-
Instructional Staff Support:	-	-	1,000		-	-	-
Library Services:	-	603	-		-	-	-
School Administration:	5.200	603,995	500		2.800	282,952	-
Operations and Maintenance:	1.000	50,568	8,100		-	-	-
Health Room:	-	-	-		-	-	-
Utilities:	-	32,208	-		-	-	-
<b>TOTALS:</b>	<b>18.825</b>	<b>\$ 2,090,120</b>	<b>\$ 33,330</b>		<b>11.455</b>	<b>\$ 1,232,450</b>	<b>\$ -</b>

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$6,613,882			Staff	Total Budget \$3,492,496	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	35.502	3,774,162	\$ 41,308		15.834	\$ 1,737,945	\$ 20,070
Special Education:	13.896	1,055,716	900		6.500	504,670	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	1.670	184,482	-		0.200	22,337	-
Talented & Gifted Education:	0.332	15,342	300		0.255	23,861	-
Student Services:	2.500	239,530	350		1.000	114,843	150
Instructional Staff Support:	-	-	13,257		-	-	4,265
Library Services:	1.000	118,807	1,000		1.375	132,958	-
School Administration:	6.500	678,063	7,300		5.500	581,676	3,465
Operations and Maintenance:	3.500	221,614	10,100		4.000	225,641	3,300
Health Room:	0.500	24,574	200		-	-	-
Utilities:	-	226,877	-		-	117,315	-
<b>TOTALS:</b>	<b>65.400</b>	<b>\$ 6,539,167</b>	<b>\$ 74,715</b>		<b>34.664</b>	<b>\$ 3,461,246</b>	<b>\$ 31,250</b>

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$7,374,545			Staff	Total Budget \$6,643,148	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	42.797	4,541,893	\$ 58,952		41.861	\$ 4,471,329	\$ 39,110
Special Education:	15.310	1,170,993	1,700		4.208	431,778	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	0.830	91,689	-		1.170	131,418	-
Talented & Gifted Education:	0.405	17,774	1,500		0.388	13,660	-
Student Services:	2.500	240,250	300		2.500	265,728	500
Instructional Staff Support:	-	-	7,658		-	-	19,200
Library Services:	1.000	114,054	3,951		1.000	75,287	2,000
School Administration:	7.125	679,399	1,750		7.000	719,750	1,000
Operations and Maintenance:	4.000	264,453	6,819		4.250	265,990	9,000
Health Room:	0.500	24,348	-		0.500	23,760	-
Utilities:	-	147,062	-		-	173,638	-
<b>TOTALS:</b>	<b>74.467</b>	<b>\$ 7,291,915</b>	<b>\$ 82,630</b>		<b>62.877</b>	<b>\$ 6,572,338</b>	<b>\$ 70,810</b>



## Our Schools (continued)

### Combination Schools, K-8, Middle/Senior & K-12 (continued)

509 MEADOWLARK K-8			
	Staff	Total Budget \$5,704,246	
		non-SRA	SRA
Regular Education:	34.313	3,575,920	\$ 34,723
Special Education:	8.395	696,763	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	0.420	46,398	-
Talented & Gifted Education:	0.346	15,351	200
Student Services:	2.000	205,432	-
Instructional Staff Support:	-	-	8,242
Library Services:	1.000	91,837	500
School Administration:	6.750	625,530	2,840
Operations and Maintenance:	3.750	241,864	7,000
Health Room:	0.500	21,199	-
Utilities:	-	129,947	-
<b>TOTALS:</b>	<b>57.474</b>	<b>\$ 5,650,241</b>	<b>\$ 54,005</b>



## Our Schools (continued)

### Middle Schools (6-8)

225 BROOMFIELD HEIGHTS MIDDLE				230 MANHATTAN MIDDLE			
	Staff	Total Budget \$5,145,413 non-SRA	SRA		Staff	Total Budget \$4,796,964 non-SRA	SRA
Regular Education:	28.640	3,106,675	\$ 50,565		25.870	\$ 2,809,268	\$ 39,876
Special Education:	8.375	657,097	906		6.288	495,670	710
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	0.670	75,462	-		1.330	149,337	-
Talented & Gifted Education:	0.194	8,606	340		0.176	7,808	500
Student Services:	2.500	251,384	755		2.500	268,122	600
Instructional Staff Support:	-	-	4,514		-	-	4,493
Library Services:	1.000	109,491	3,399		1.000	135,174	6,000
School Administration:	5.000	524,344	1,258		5.000	535,366	2,001
Operations and Maintenance:	3.000	195,443	5,288		3.000	203,361	4,170
Health Room:	-	-	-		-	-	-
Utilities:	-	149,886	-		-	134,508	-
<b>TOTALS:</b>	<b>49.379</b>	<b>\$ 5,078,388</b>	<b>\$ 67,025</b>		<b>45.164</b>	<b>\$ 4,738,614</b>	<b>\$ 58,350</b>

240 CASEY MIDDLE				250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$5,726,424 non-SRA	SRA		Staff	Total Budget \$5,172,096 non-SRA	SRA
Regular Education:	33.100	3,591,475	\$ 66,359		30.840	\$ 3,340,005	\$ 44,724
Special Education:	4.813	447,998	-		3.000	325,355	700
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	3.330	372,323	-		1.670	186,896	-
Talented & Gifted Education:	0.221	9,805	200		0.210	9,215	1,565
Student Services:	2.500	275,286	513		2.500	242,645	500
Instructional Staff Support:	-	-	9,018		-	-	11,624
Library Services:	1.000	140,931	6,000		1.000	132,392	5,000
School Administration:	5.000	456,018	1,500		5.000	498,068	2,599
Operations and Maintenance:	3.500	225,720	8,735		3.500	219,623	4,013
Health Room:	-	-	-		-	-	-
Utilities:	-	114,543	-		-	147,172	-
<b>TOTALS:</b>	<b>53.464</b>	<b>\$ 5,634,099</b>	<b>\$ 92,325</b>		<b>47.720</b>	<b>\$ 5,101,371</b>	<b>\$ 70,725</b>

252 ANGEVINE MIDDLE				254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$6,171,325 non-SRA	SRA		Staff	Total Budget \$5,300,832 non-SRA	SRA
Regular Education:	33.680	3,657,592	\$ 62,336		30.670	\$ 3,321,225	\$ 42,770
Special Education:	7.063	590,317	1,000		8.037	639,984	-
Vocational Education:	-	-	-		-	-	1,354
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	2.330	260,768	1,000		0.330	37,178	-
Talented & Gifted Education:	1.224	123,177	-		0.220	9,656	-
Student Services:	2.500	280,952	500		2.000	270,948	1,000
Instructional Staff Support:	-	-	8,000		-	-	5,421
Library Services:	1.000	113,415	5,000		1.000	140,931	5,000
School Administration:	6.000	645,773	9,189		5.000	477,387	1,680
Operations and Maintenance:	3.750	242,114	9,000		3.250	213,322	5,000
Health Room:	-	-	-		-	-	-
Utilities:	-	161,192	-		-	127,976	-
<b>TOTALS:</b>	<b>57.547</b>	<b>\$ 6,075,300</b>	<b>\$ 96,025</b>		<b>50.507</b>	<b>\$ 5,238,607</b>	<b>\$ 62,225</b>



## Our Schools (continued)

### Middle Schools (6-8) (continued)

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,324,224			Staff	Total Budget \$4,290,876	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	24.370	2,639,948	\$ 40,116		24.200	\$ 2,621,773	\$ 26,955
Special Education:	5.938	446,640	500		4.781	331,911	900
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	0.170	18,779	-		-	-	-
Talented & Gifted Education:	0.176	4,879	300		0.176	7,808	-
Student Services:	2.000	211,367	400		2.000	238,970	383
Instructional Staff Support:	-	-	1,600		-	-	6,413
Library Services:	1.000	129,669	150		1.000	138,021	4,142
School Administration:	5.000	456,785	-		5.000	499,022	-
Operations and Maintenance:	3.750	230,968	5,784		3.000	199,559	5,807
Health Room:	-	-	-		-	-	-
Utilities:	-	136,339	-		-	209,212	-
<b>TOTALS:</b>	<b>42.404</b>	<b>\$ 4,275,374</b>	<b>\$ 48,850</b>		<b>40.157</b>	<b>\$ 4,246,276</b>	<b>\$ 44,600</b>



## Our Schools (continued)

### High Schools (9-12)

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$15,035,430			Staff	Total Budget \$11,554,928	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	90.350	9,905,613	\$ 183,868	Regular Education:	65.860	\$ 7,211,065	\$ 142,541
Special Education:	16.432	1,238,855	3,761	Special Education:	17.484	1,320,820	1,651
Vocational Education:	0.800	89,340	21,392	Vocational Education:	0.600	67,005	3,033
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	4.000	444,165	1,197	English Language Development:	0.600	66,884	-
Talented & Gifted Education:	0.463	31,597	-	Talented & Gifted Education:	0.398	29,213	-
Student Services:	5.700	607,488	504	Student Services:	4.000	488,102	3,219
Instructional Staff Support:	-	-	10,728	Instructional Staff Support:	-	-	4,395
Library Services:	2.000	176,344	-	Library Services:	1.750	154,276	-
School Administration:	13.000	1,343,422	16,700	School Administration:	10.500	1,186,395	5,218
Operations and Maintenance:	10.900	621,940	27,000	Operations and Maintenance:	9.500	561,701	15,443
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	311,516	-	Utilities:	-	293,967	-
<b>TOTALS:</b>	<b>143.645</b>	<b>\$ 14,770,280</b>	<b>\$ 265,150</b>	<b>TOTALS:</b>	<b>110.692</b>	<b>\$ 11,379,428</b>	<b>\$ 175,500</b>

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$11,146,809			Staff	Total Budget \$14,625,892	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	61.266	6,710,509	\$ 143,095	Regular Education:	89.838	\$ 9,845,969	\$ 166,975
Special Education:	18.070	1,322,296	4,372	Special Education:	15.568	1,137,863	3,400
Vocational Education:	0.600	67,005	5,876	Vocational Education:	0.200	22,337	500
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	3.000	333,819	1,568	English Language Development:	1.200	134,250	-
Talented & Gifted Education:	1.200	142,929	1,255	Talented & Gifted Education:	0.472	34,406	3,000
Student Services:	4.100	428,131	998	Student Services:	5.800	625,472	2,000
Instructional Staff Support:	-	-	8,907	Instructional Staff Support:	-	-	19,000
Library Services:	1.750	205,214	-	Library Services:	2.000	138,104	-
School Administration:	10.000	1,007,321	2,946	School Administration:	14.000	1,375,451	4,960
Operations and Maintenance:	7.500	460,130	19,458	Operations and Maintenance:	11.500	654,812	13,915
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	280,980	-	Utilities:	-	443,478	-
<b>TOTALS:</b>	<b>107.486</b>	<b>\$ 10,958,334</b>	<b>\$ 188,475</b>	<b>TOTALS:</b>	<b>140.578</b>	<b>\$ 14,412,142</b>	<b>\$ 213,750</b>

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$3,035,583			Staff	Total Budget \$11,770,426	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	14.950	1,636,073	\$ 32,048	Regular Education:	70.010	\$ 7,665,006	\$ 112,420
Special Education:	2.000	217,065	301	Special Education:	15.044	1,169,887	1,306
Vocational Education:	-	-	-	Vocational Education:	0.800	89,340	7,800
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	0.400	44,430	-	English Language Development:	0.800	89,340	450
Talented & Gifted Education:	0.242	24,199	-	Talented & Gifted Education:	0.413	31,787	350
Student Services:	1.072	123,834	171	Student Services:	3.800	437,853	300
Instructional Staff Support:	-	-	350	Instructional Staff Support:	-	-	7,314
Library Services:	1.375	107,430	-	Library Services:	1.750	166,478	1,000
School Administration:	4.550	564,464	1,297	School Administration:	10.500	1,113,369	19,081
Operations and Maintenance:	3.000	193,828	4,198	Operations and Maintenance:	9.600	590,093	8,629
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	85,895	-	Utilities:	-	258,623	-
<b>TOTALS:</b>	<b>27.589</b>	<b>\$ 2,997,218</b>	<b>\$ 38,365</b>	<b>TOTALS:</b>	<b>112.717</b>	<b>\$ 11,611,776</b>	<b>\$ 158,650</b>





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## All Funds

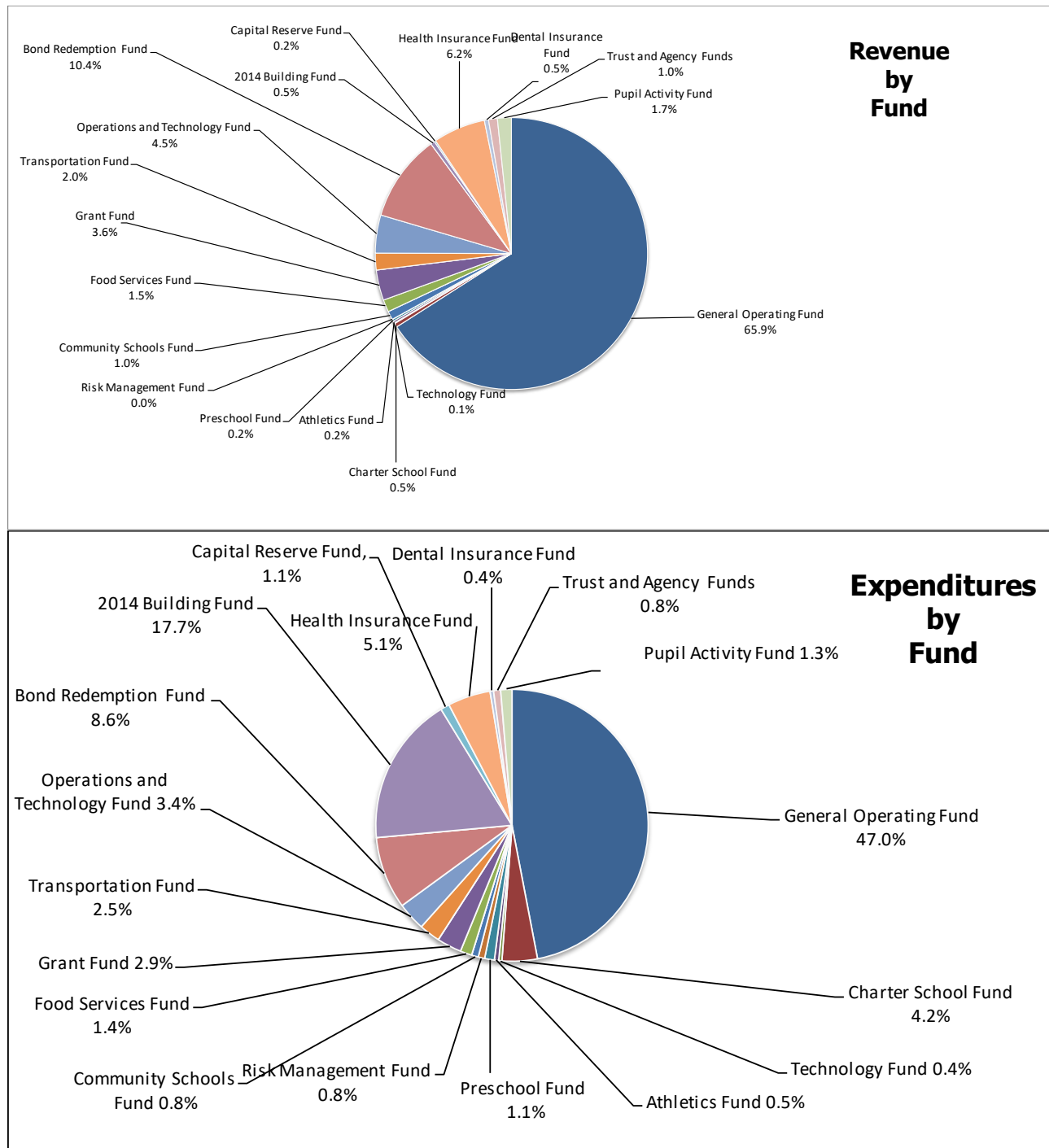
### Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
Beginning Balance	\$ 362,788,921	\$ 307,927,057	\$ 393,090,340	\$ 270,510,855	\$ 318,729,801
Revenues	442,274,255	687,451,502	493,236,865	681,635,384	539,312,675
Transfers In	42,661,185	44,118,309	47,420,020	52,522,046	49,891,596
Total Resources	847,724,361	1,039,496,868	933,747,225	1,004,668,285	907,934,072
Expenditures	497,136,118	602,288,220	615,816,345	633,416,438	667,505,892
Emergency Reserves	-	-	-	-	32,151,540
Transfers Out	42,661,186	44,118,309	47,420,020	52,522,046	49,891,596
Total Uses	539,797,304	646,406,529	663,236,365	685,938,484	749,549,028
Ending Balance	\$ 307,927,056	\$ 393,090,339	\$ 270,510,860	\$ 318,729,801	\$ 158,385,044



## All Funds (continued)

The following charts show that of the district's 20 funds, the General Operating Fund accounts for 51.0 percent of all revenues, while all other funds combined make up the difference. Over 45.0 percent of all district expenditures come from the General Operating Fund, with 54.8 percent occurring in the remaining 19 funds combined.



Due to rounding, some percentages less than 0.1% may present as zero.



## All Funds (continued)

### Beginning Balance Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 33,244,209
Charter School Fund	5,928,093	5,239,170	6,194,576	6,577,311	6,313,045
Technology Fund	1,799,130	2,304,185	2,381,340	2,197,175	2,211,678
Athletics Fund	114,675	267,137	423,047	485,249	210,176
Preschool Fund	229,796	447,346	377,235	525,333	250,496
Risk Management Fund	438,042	276,240	160,229	640,179	781,754
Community Schools Fund	2,030,541	2,144,604	3,370,524	3,660,653	2,730,274
CPP Fund	81,818	252,147	218,264	-	-
Food Services Fund	113,920	163,068	198,072	271,232	174,082
Grant Fund	-	-	-	-	-
Transportation Fund	415,278	437,017	883,459	1,010,192	1,843,611
Operations and Technology Fund	-	-	1,679,595	4,624,117	13,096,990
Bond Redemption Fund	33,532,514	38,491,424	48,173,528	44,961,935	49,092,642
2014 Building Fund	277,155,593	213,889,151	279,402,989	149,279,877	192,634,834
Capital Reserve Fund	1,589,540	914,221	1,121,460	2,849,151	4,585,847
Health Insurance Fund	7,118,339	7,577,313	6,600,080	6,010,279	4,230,193
Dental Insurance Fund	650,299	690,020	652,120	603,143	549,678
Trust and Agency Funds	2,396,952	2,725,467	2,980,627	3,928,091	3,983,091
Pupil Activity Fund	2,918,618	3,519,556	3,675,564	2,697,202	2,797,202
<b>GRAND TOTAL:</b>	<b>\$ 362,788,921</b>	<b>\$ 307,927,057</b>	<b>\$ 393,090,340</b>	<b>\$ 270,510,855</b>	<b>\$ 318,729,801</b>

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable fund balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- Restricted fund balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, contract provisions, or by enabling legislation.
- Committed fund balance – Amounts constrained to specific purposes through resolution by the board of education are reported as committed. Amounts cannot be used for any other purpose unless the board takes the same action to modify or rescind the commitment.
- Assigned fund balance – Amounts constrained by the district for specific purposes, but are neither restricted nor committed. Through resolution, the board of education has authorized the district's superintendent to assign fund balances.
- Unassigned fund balance – The residual amount reported when the balances do not meet any of the above criterion. The district reports positive unassigned fund balance only in the general fund. Negative unassigned balances may be reported in all funds.



## All Funds (continued)

### Revenue Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 304,040,565	\$ 309,685,947	\$ 323,821,590	\$ 335,830,007	\$ 355,600,359
Charter School Fund	2,986,790	4,382,655	2,423,437	2,485,094	2,460,238
Technology Fund	344,537	433,680	192,857	464,239	493,237
Athletics Fund	1,251,273	1,274,414	\$1,267,290	\$1,227,214	\$1,227,214
Preschool Fund	1,515,811	1,496,141	1,434,535	1,467,061	1,296,290
Risk Management Fund	229,821	111,945	227,296	77,500	55,530
Community Schools Fund	7,544,975	8,295,148	8,622,926	8,662,126	5,510,954
CPP Fund	-	-	-	-	-
Food Services Fund	7,497,655	7,668,522	7,822,621	7,708,610	7,850,764
Grant Fund	11,546,654	12,042,037	11,530,966	19,500,000	19,500,000
Transportation Fund	10,799,700	10,863,886	10,919,259	10,747,751	10,766,735
Operations and Technology Fund	-	9,839,777	17,901,870	24,399,672	24,399,672
Bond Redemption Fund	45,743,682	52,569,275	54,187,169	54,848,802	55,880,000
2014 Building Fund	2,777,874	221,128,144	4,087,115	163,909,890	2,580,000
Capital Reserve Fund	1,293,819	2,075,427	304,653	624,622	952,938
Health Insurance Fund	28,287,135	28,848,634	30,706,676	32,480,500	33,537,875
Dental Insurance Fund	2,331,297	2,355,520	2,395,807	2,555,297	2,653,869
Trust and Agency Funds	4,300,444	4,694,323	6,475,856	5,647,000	5,647,000
Pupil Activity Fund	9,782,223	9,686,027	8,914,942	9,000,000	8,900,000
<b>GRAND TOTAL:</b>	<b>\$ 442,274,255</b>	<b>\$ 687,451,502</b>	<b>\$ 493,236,865</b>	<b>\$ 681,635,384</b>	<b>\$ 539,312,675</b>



## All Funds (continued)

### Transfers In Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228	\$ 77,898
Charter School Fund	22,239,451	22,503,190	22,907,095	24,608,459	25,693,619
Technology Fund	1,638,795	1,637,089	1,857,137	1,744,473	1,549,473
Athletics Fund	2,004,320	2,000,870	2,016,328	2,070,254	2,079,449
Preschool Fund	3,649,225	3,818,922	4,129,168	6,662,990	6,432,297
Risk Management Fund	3,395,075	4,396,679	4,463,245	4,354,366	4,654,366
Community Schools Fund	-	-	-	-	-
CPP Fund	1,801,018	1,709,108	1,764,210	-	-
Food Services Fund	757,402	595,446	857,616	1,126,688	1,382,362
Grant Fund	-	-	-	-	-
Transportation Fund	3,957,620	4,410,268	4,387,845	5,714,135	6,246,603
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	1,619,724	1,843,981	4,003,102	5,171,453	1,775,529
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>\$ 42,661,185</b>	<b>\$ 44,118,309</b>	<b>\$ 47,420,020</b>	<b>\$ 52,522,046</b>	<b>\$ 49,891,596</b>





## All Funds (continued)

### Expenditure Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 293,846,982	\$ 313,685,988
Charter School Fund	25,915,164	25,930,439	24,947,797	27,357,819	27,989,628
Technology Fund	1,478,277	1,993,614	2,234,159	2,194,209	2,510,028
Athletics Fund	3,103,131	3,119,374	\$3,221,416	\$3,572,541	\$3,414,407
Preschool Fund	4,947,486	5,385,175	5,415,605	8,349,850	7,693,248
Risk Management Fund	3,786,698	4,624,635	4,210,591	4,290,291	5,079,634
Community Schools Fund	5,832,357	5,866,472	6,298,523	7,123,277	5,392,085
CPP Fund	1,591,435	1,696,651	1,936,134	-	-
Food Services Fund	8,205,910	8,228,964	8,607,072	8,932,448	9,236,847
Grant Fund	11,546,654	12,042,037	11,530,966	19,500,000	19,500,000
Transportation Fund	14,735,581	14,827,712	15,180,371	15,628,467	16,629,750
Operations and Technology Fund	-	8,160,182	14,957,348	15,926,799	22,395,147
Bond Redemption Fund	40,784,772	42,887,171	57,398,762	50,718,095	57,468,900
2014 Building Fund	66,044,315	155,614,306	134,210,227	120,554,933	118,293,750
Capital Reserve Fund	3,588,862	3,712,169	2,580,064	4,059,379	7,101,276
Health Insurance Fund	27,828,161	29,825,867	31,296,477	34,260,586	33,862,718
Dental Insurance Fund	2,291,576	2,393,420	2,444,784	2,608,762	2,760,486
Trust and Agency Funds	3,971,929	4,439,163	5,528,392	5,592,000	5,592,000
Pupil Activity Fund	9,181,285	9,530,019	9,893,304	8,900,000	8,900,000
<b>GRAND TOTAL:</b>	<b>\$ 497,136,118</b>	<b>\$ 602,288,220</b>	<b>\$ 615,816,345</b>	<b>\$ 633,416,438</b>	<b>\$ 667,505,892</b>



## All Funds (continued)

### Reserves Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	23,229,673
Charter School Fund	-	-	-	-	830,972
Technology Fund	-	-	-	-	722,301
Athletics Fund	-	-	-	-	102,432
Preschool Fund	-	-	-	-	230,797
Risk Management Fund	-	-	-	-	412,016
Community Schools Fund	-	-	-	-	161,763
CPP Fund	-	-	-	-	-
Food Services Fund	-	-	-	-	170,361
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	997,786
Operations and Technology Fund	-	-	-	-	731,990
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	213,038
Health Insurance Fund	-	-	-	-	3,905,350
Dental Insurance Fund	-	-	-	-	443,061
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,151,540</b>



## All Funds (continued)

### Transfers Out Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 41,023,377	\$ 42,869,213	\$ 45,339,406	\$ 49,997,780	\$ 49,758,660
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	\$55,038	\$55,038
Risk Management Fund	-	-	-	-	-
Community Schools Fund	1,598,555	1,202,756	2,034,274	2,469,228	77,898
CPP Fund	39,254	46,340	46,340	-	-
Food Services Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
<b>GRAND TOTAL:</b>	<b>\$ 42,661,186</b>	<b>\$ 44,118,309</b>	<b>\$ 47,420,020</b>	<b>\$ 52,522,046</b>	<b>\$ 49,891,596</b>



## All Funds (continued)

### Ending Fund Balance Summary

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 33,244,209	\$ 2,248,145
Charter School Fund	5,239,170	6,194,576	6,577,311	6,313,045	5,646,302
Technology Fund	2,304,185	2,381,340	2,197,175	2,211,678	1,022,059
Athletics Fund	267,137	423,047	485,249	210,176	-
Preschool Fund*	447,346	377,234	525,333	250,496	-
Risk Management Fund	276,240	160,229	640,179	781,754	-
Community Schools Fund	2,144,604	3,370,524	3,660,653	2,730,274	2,609,482
CPP Fund	252,147	218,264	-	-	-
Food Services Fund	163,067	198,072	271,237	174,082	-
Grant Fund**	-	-	-	-	-
Transportation Fund	437,017	883,459	1,010,192	1,843,611	1,229,413
Operations and Technology Fund	-	1,679,595	4,624,117	13,096,990	14,369,524
Bond Redemption Fund	38,491,424	48,173,528	44,961,935	49,092,642	47,503,742
2014 Building Fund	213,889,151	279,402,989	149,279,877	192,634,834	76,921,084
Capital Reserve Fund	914,221	1,121,460	2,849,151	4,585,847	-
Health Insurance Fund	7,577,313	6,600,080	6,010,279	4,230,193	-
Dental Insurance Fund	690,020	652,120	603,143	549,678	-
Trust and Agency Funds	2,725,467	2,980,627	3,928,091	3,983,091	4,038,091
Pupil Activity Fund	3,519,556	3,675,564	2,697,202	2,797,202	2,797,202
<b>GRAND TOTAL:</b>	<b>\$ 307,927,056</b>	<b>\$ 393,090,339</b>	<b>\$ 270,510,860</b>	<b>\$ 318,729,801</b>	<b>\$ 158,385,044</b>

\*The Preschool and CPP Funds were consolidated effective 2018-19.

\*\* The Grant Fund ending fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.



## All Funds (continued)

### Summary of Fund Balance Changes

	2019-20 Beginning Fund Balance	2019-20 Reserves	2019-20 Net Beginning Fund Balance	2019-20 Ending Fund Balance	Net Change	% Net Change
<b>FUND:</b>						
General Operating Fund	\$ 33,244,209	\$ 23,229,673	\$ 10,014,536	\$ 2,248,145	\$ (7,766,391)	-78%
Charter School Fund	6,313,045	830,972	5,482,073	5,646,302	164,229	3%
Technology Fund	2,211,678	722,301	1,489,377	1,022,059	(467,318)	-31%
Athletics Fund	210,176	102,432	107,744	-	(107,744)	-100%
Preschool Fund	250,496	230,797	19,699	-	(19,699)	-100%
Risk Management Fund	781,754	412,016	369,738	-	(369,738)	-100%
Community Schools Fund	2,730,274	161,763	2,568,511	2,609,482	40,971	2%
CPP Fund	-	-	-	-	-	0%
Food Services Fund	174,082	170,361	3,721	-	(3,721)	-100%
Grant Fund	-	-	-	-	-	0%
Transportation Fund	1,843,611	997,786	845,825	1,229,413	383,588	45%
Operations and Technology Fund	13,096,990	731,990	12,365,000	14,369,524	2,004,525	16%
Bond Redemption Fund	49,092,642	-	49,092,642	47,503,742	(1,588,900)	-3%
2014 Building Fund	192,634,834	-	192,634,834	76,921,084	(115,713,750)	-60%
Capital Reserve Fund	4,585,847	213,038	4,372,809	-	(4,372,809)	-100%
Health Insurance Fund	4,230,193	3,905,350	324,843	-	(324,843)	-100%
Dental Insurance Fund	549,678	443,061	106,617	-	(106,617)	-100%
Trust and Agency Funds	3,983,091	-	3,983,091	4,038,091	55,000	1%
Pupil Activity Fund	2,797,202	-	2,797,202	2,797,202	-	0%
<b>GRAND TOTAL:</b>	<b>\$ 318,729,801</b>	<b>\$ 32,151,540</b>	<b>\$ 286,578,261</b>	<b>\$ 158,385,044</b>	<b>\$(128,193,217)</b>	

The above summary outlines changes in fund balance net of current year reserve amounts. In accordance with board Policy DB, the district maintains a minimal level of year-end fund balance net of these reserves in order to ensure ongoing financial health.

Changes in fund balance are authorized by the Board of Education as a use of beginning fund balance for one-time uses which will not lead to an ongoing deficit. Funds with a positive net change have budgeted resources higher than anticipated uses.

Current year reserves are subtracted from the Beginning Fund Balance to arrive at a net Beginning Fund Balance to reflect funds actually available for use. Changes in fund balance are calculated against the net Beginning Fund Balance.



## All Funds (continued)

### Summary of Fund Balance Changes (continued)

The significant changes in fund balance, identified as greater than \$500,000, are as follows:

**General Operating Fund** – Fund balance uses are identified in the “Budget Adjustment Plan” in the Introductory Section. These funds were allocated to critical needs through the budget process and will not create any specific or significant consequence.

**Operations & Technology Fund** – Fund balance carryover funds is for an identified project related to a required ERP system upgrade.

**Bond Redemption Fund** – Fluctuations in fund balance occur to meet annual and projected differences in scheduled debt service payments due on voter-approved bonds.

**2014 Building Fund** – Fund balance represents bond proceeds that continue to be spent down on capital improvements as planned within the 2014 Educational Facilities Master Plan.

**Capital Reserve Fund** - Fund balance represents the carryover of one-time funds for capital improvement projects throughout the district. The capital improvement projects primarily include site upgrades to parking areas and outdoor athletic facilities.

### Budgeted Expenditures per Student

FUND:	2018-19		2019-20	
	Budgeted Expenditures	Budgeted	Budgeted Expenditures	Budgeted
		Expenditures Per Student FTE		Expenditures Per Student FTE
Operating Funds	\$355,326,920	\$ 11,638	\$ 365,765,018	\$ 11,987
Grant Fund	19,500,000	655	19,500,000	639
Special Revenue Funds	31,555,266	1,360	48,261,744	1,582
Internal Service Funds*	36,869,348	1,239	36,623,204	1,200
Bond Redemption Fund	50,718,095	1,704	57,468,900	1,883
Capital Project Funds	124,614,312	4,186	125,395,026	4,110
Trust/Agency Funds	14,492,000	487	14,492,000	475
<b>Total Budget</b>	<b>\$ 633,075,941</b>	<b>\$ 21,269</b>	<b>\$667,505,892</b>	<b>\$ 21,876</b>

<b>BUDGETED ENROLLMENT:</b>	<b>2018-19</b>	<b>2019-20</b>
Student Enrollment	30,880	30,890
Student FTE	29,765.9	30,513.5

\*Internal Service Funds are used to account for self-funded employee health and dental insurance programs within the district.







## All Funds (continued)

### Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-220 Other Teachers	230-239 Psych OT/PT/SW Nurse	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	6.490	-	-	-	-	-	-	-	6.490
102 RESERVES - ELEM LEVEL	-	-	0.509	18.743	-	-	-	-	6.744	0.509	-	26.505
119 BEAR CREEK ELEMENTARY	-	1.000	-	20.500	2.000	-	-	-	6.456	2.125	2.000	34.081
120 BIRCH ELEMENTARY	-	1.000	-	21.042	2.000	-	-	-	6.278	2.250	2.000	34.570
124 COLUMBINE ELEMENTARY	-	1.000	1.000	30.290	2.500	-	-	-	4.890	2.250	2.500	44.430
127 CREST VIEW ELEMENTARY	-	1.000	0.500	34.334	2.500	-	-	-	6.064	2.250	2.750	49.398
130 DOUGLASS ELEMENTARY	-	1.000	-	21.272	2.000	-	-	-	5.177	2.000	2.500	33.949
131 SANCHEZ ELEMENTARY	-	1.000	1.000	25.542	2.000	-	-	-	4.055	2.125	2.000	37.722
132 EISENHOWER ELEMENTARY	-	1.000	-	23.250	2.000	-	-	-	6.738	2.000	2.500	37.488
134 EMERALD ELEMENTARY	-	1.000	-	24.292	2.000	-	-	-	4.999	2.125	2.500	36.916
136 FLATIRONS ELEMENTARY	-	1.000	-	12.000	1.000	-	-	-	2.213	2.000	2.000	20.213
138 FOOTHILL ELEMENTARY	-	1.000	-	23.750	2.000	-	-	-	6.750	2.125	3.000	38.625
141 GOLD HILL ELEMENTARY	-	0.100	-	2.368	-	-	-	-	0.200	0.514	0.250	3.432
144 HEATHERWOOD ELEMENTARY	-	1.000	-	17.271	1.000	-	-	-	6.175	2.000	2.500	29.946
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.268	-	-	-	-	0.250	0.500	0.250	3.368
150 KOHL ELEMENTARY	-	1.000	-	20.272	2.000	-	-	-	6.316	2.125	2.500	34.213
153 LAFAYETTE ELEMENTARY	-	1.000	-	24.650	3.000	-	-	-	7.571	2.250	2.500	40.971
154 RYAN ELEMENTARY	-	1.000	-	25.540	3.000	-	-	-	8.399	2.175	2.000	42.114
156 FIRESIDE ELEMENTARY	-	1.000	-	25.540	2.000	-	-	-	7.551	2.375	2.500	40.966
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	28.083	2.000	-	-	-	10.802	2.250	2.500	47.135
158 COAL CREEK ELEMENTARY	-	1.000	-	21.500	2.000	-	-	-	6.180	2.125	2.000	34.805
161 BCSIS	-	1.000	-	16.451	1.000	-	-	-	2.489	2.000	1.250	24.190
164 CREEKSIDE ELEMENTARY	-	1.000	-	20.542	1.500	-	-	-	8.028	2.125	2.000	35.195
166 MESA ELEMENTARY	-	1.000	-	13.501	1.000	-	-	-	2.753	2.000	2.000	22.254
169 NEDERLAND ELEMENTARY	-	1.000	-	16.021	1.500	-	-	-	5.103	2.000	2.500	28.124
180 PIONEER ELEMENTARY	-	1.000	-	29.708	2.000	-	-	-	5.947	2.325	3.000	43.980
185 SUPERIOR ELEMENTARY	-	1.000	-	23.000	2.000	-	-	-	6.165	2.125	2.750	37.040
190 UNIVERSITY HILL ELEM	-	1.000	-	29.290	2.000	-	-	-	4.696	2.875	2.750	42.611
192 HIGH PEAKS ELEMENTARY	-	1.000	-	16.051	1.000	-	-	-	2.366	1.750	1.250	23.417
193 COMMUNITY MONTESSORI	-	1.000	-	16.501	1.000	-	-	-	3.258	2.000	2.000	25.759
196 WHITTIER ELEMENTARY	-	1.000	-	24.750	2.000	-	-	-	3.612	2.125	2.000	35.487
<b>1 ELEMENTARY SCHOOLS TOTAL</b>	<b>-</b>	<b>27.200</b>	<b>3.509</b>	<b>634.812</b>	<b>50.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158.225</b>	<b>59.398</b>	<b>62.250</b>	<b>995.394</b>
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	-	4.796	-	-	-	-	0.536	-	-	5.332
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	32.010	3.000	-	-	-	6.369	3.000	3.000	49.379
230 MANHATTAN MIDDLE	-	1.000	1.000	29.000	3.000	-	-	-	5.164	3.000	3.000	45.164
240 CASEY MIDDLE	-	1.000	1.000	38.430	3.000	-	-	-	3.534	3.000	3.500	53.464
250 CENTENNIAL MIDDLE	-	1.000	1.000	34.010	3.000	-	-	-	2.210	3.000	3.500	47.720
252 ANGEVINE MIDDLE	-	1.000	2.000	38.510	4.000	-	-	-	5.287	3.000	3.750	57.547
254 LOUISVILLE MIDDLE	-	1.000	1.000	33.500	3.000	-	-	-	5.757	3.000	3.250	50.507
260 PLATT MIDDLE	-	1.000	1.000	25.840	3.000	-	-	-	4.814	3.000	3.750	42.404
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	24.500	3.000	-	-	-	4.657	3.000	3.000	40.157
<b>2 MIDDLE SCHOOLS TOTAL</b>	<b>-</b>	<b>8.000</b>	<b>9.000</b>	<b>273.702</b>	<b>25.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38.328</b>	<b>24.000</b>	<b>26.750</b>	<b>404.780</b>
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	7.991	-	-	-	0.087	0.620	0.974	-	9.672
310 BOULDER HIGH	-	1.000	4.000	99.420	5.900	-	-	1.000	16.825	8.000	7.500	143.645
315 BROOMFIELD HIGH	-	1.000	3.000	72.710	4.500	-	-	0.750	15.232	6.500	7.000	110.692
320 CENTAURUS HIGH	-	1.000	3.000	69.870	5.300	-	-	0.750	16.066	6.000	5.500	107.486
330 FAIRVIEW HIGH	-	1.000	4.000	93.818	6.600	-	-	1.000	17.160	9.000	8.000	140.578
350 NEW VISTA HIGH	-	1.000	0.800	17.110	2.000	-	-	0.375	1.054	2.750	2.500	27.589
360 MONARCH HIGH	-	1.000	3.000	76.600	4.800	-	-	0.750	13.067	6.500	7.000	112.717
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>	<b>-</b>	<b>6.000</b>	<b>17.800</b>	<b>444.744</b>	<b>29.100</b>	<b>-</b>	<b>-</b>	<b>4.712</b>	<b>80.024</b>	<b>39.724</b>	<b>37.500</b>	<b>659.604</b>
440 ARAPAHOE RIDGE HIGH	-	1.000	1.000	8.810	2.800	-	-	-	2.015	3.200	-	18.825
461 BOULDER UNIVERSAL	-	-	1.000	5.050	0.600	-	3.000	-	0.005	1.800	-	11.455
490 TECHNICAL ED CENTER	-	-	-	13.500	1.000	-	-	-	0.500	1.800	4.500	21.300
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	<b>-</b>	<b>1.000</b>	<b>2.000</b>	<b>27.360</b>	<b>4.400</b>	<b>-</b>	<b>3.000</b>	<b>-</b>	<b>2.520</b>	<b>6.800</b>	<b>4.500</b>	<b>51.580</b>
502 MONARCH K-8	-	1.000	1.500	40.382	3.500	-	-	-	11.518	4.000	3.500	65.400
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	18.774	2.000	-	-	0.375	5.015	3.500	3.000	34.664
505 ASPEN CREEK K-8	-	1.000	2.000	46.940	3.500	-	-	-	12.902	4.125	4.000	74.467
506 ELDERADO K-8	-	1.000	2.000	43.770	3.500	-	-	-	4.357	4.000	4.250	62.877
509 ERIE K-8	-	1.000	1.500	36.279	3.000	-	-	-	7.695	4.250	3.750	57.474
590 SUMMER SCHOOL	0.500	-	-	-	-	-	-	-	-	-	-	0.500
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	-	-	-	1.000	-	-	-	-	1.000
<b>5 COMBINATION SCHOOLS TOTAL</b>	<b>0.500</b>	<b>5.000</b>	<b>8.000</b>	<b>186.145</b>	<b>15.500</b>	<b>-</b>	<b>1.000</b>	<b>0.375</b>	<b>41.487</b>	<b>19.875</b>	<b>18.500</b>	<b>296.382</b>

## All Funds (continued)

### Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	2.200	-	3.800
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.000	-	-	1.000	-	3.000
605 CURRICULUM, ASSESSMENT & INSTR	1.000	-	-	-	-	-	1.000	-	-	2.000	-	4.000
606 BUSINESS SERVICES DIVISION	2.000	-	-	-	-	-	2.000	-	-	5.000	-	9.000
607 STRATEGIC INITIATIVES	1.000	-	-	-	-	-	-	0.500	-	-	-	1.500
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	0.500	-	1.000	-	6.500
609 VOCATIONAL ED ADMIN	1.000	-	-	-	-	-	-	-	-	-	-	1.000
610 PRESCHOOL	0.333	-	-	-	-	-	-	-	-	0.471	-	0.804
611 SPECIAL EDUCATION	4.000	-	-	18.700	9.000	97.322	1.000	-	23.036	4.100	-	157.158
612 READING	1.000	-	-	-	-	-	-	-	-	-	-	1.000
613 STUDENT SUCCESS	1.000	-	-	-	-	-	-	-	-	-	-	1.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	-	-	-	0.700	-	1.900
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	0.120	2.500	-	-	-	-	2.000	-	5.620
617 ELEMENTARY ED ADMIN	2.500	-	-	-	-	-	-	-	-	1.000	-	3.500
618 MIDDLE LEVEL ED ADMIN	0.500	-	-	-	-	-	-	-	-	0.500	-	1.000
619 SECONDARY ED ADMIN	2.300	-	-	-	-	-	-	-	-	0.500	-	2.800
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
630 HEALTH	0.500	-	-	-	-	-	-	-	-	-	-	0.500
631 ART	0.500	-	-	-	-	-	-	-	-	-	-	0.500
632 MUSIC	0.500	-	-	-	-	-	-	-	-	0.500	-	1.000
634 ENGLISH LANGUAGE DEVELOPMENT	1.000	-	-	0.460	11.720	-	-	-	-	1.000	-	14.180
635 DISTRICT-WIDE INSTRUCTION	3.000	-	-	-	-	-	9.600	-	-	1.000	-	13.600
636 MATHEMATICS	1.000	-	-	-	0.240	-	-	-	-	0.500	-	1.740
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
638 SOCIAL STUDIES	0.500	-	-	-	-	-	-	-	-	-	-	0.500
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	1.863	0.800	-	0.500	-	3.663
642 MAINTENANCE & OPERATIONS	1.000	-	-	-	-	-	6.000	-	-	1.000	48.000	56.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	3.000	-	-	1.000	21.700	26.700
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	0.750	-	-	-	-	-	-	-	-	-	-	0.750
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	2.000	-	-	-	-	3.000
687 HUMAN RESOURCES	4.100	-	-	-	1.840	-	4.200	1.000	-	8.500	-	19.640
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.000	-	-	-	-	7.000
689 INFORMATION TECHNOLOGY	7.000	-	-	-	4.000	-	1.800	41.000	-	2.000	-	55.800
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.250	-	-	5.500	-	14.350
695 PURCHASING	0.750	-	-	-	-	-	1.000	-	-	3.250	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	14.100	2.000	1.000	1.800	1.762	-	22.662
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>48.333</b>	<b>-</b>	<b>-</b>	<b>19.280</b>	<b>31.500</b>	<b>111.422</b>	<b>57.713</b>	<b>44.800</b>	<b>24.836</b>	<b>49.483</b>	<b>69.700</b>	<b>457.067</b>
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	3.000	-	-	-	6.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	0.750	-	-	2.000	2.750
796 TRANSPORTATION SERVICES	-	-	-	-	-	-	-	-	-	-	0.750	0.750
<b>7 SERVICE CENTERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.000</b>	<b>0.750</b>	<b>-</b>	<b>-</b>	<b>8.750</b>	<b>12.500</b>
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
<b>8 DISTRICT-WIDE COSTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.313</b>	<b>-</b>	<b>-</b>	<b>1.813</b>
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	1.750	1.750
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	1.106	-	-	-	-	1.000	-	-	2.106
975 HALCYON	-	-	-	-	-	-	-	-	-	-	0.375	0.375
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.000</b>	<b>-</b>	<b>6.125</b>	<b>10.231</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>48.833</b>	<b>47.200</b>	<b>40.309</b>	<b>1,589.149</b>	<b>157.000</b>	<b>111.422</b>	<b>64.713</b>	<b>50.637</b>	<b>346.733</b>	<b>199.280</b>	<b>234.075</b>	<b>2,889.351</b>
<b>OTHER DISTRICT FUNDS</b>												
16 ATHLETIC FUND	0.700	-	-	-	-	-	-	-	-	-	-	0.700
17 PRESCHOOL FUND	1.667	-	-	25.334	-	7.970	1.000	-	49.820	5.154	1.000	91.945
18 RISK MANAGEMENT FUND	0.300	-	-	-	-	-	1.200	-	-	0.500	-	2.000
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.300	-	44.741	6.000	2.000	63.041
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.950	-	-	2.000	89.982	103.932
22 GRANTS FUND	1.250	-	-	37.070	14.475	8.857	6.250	-	49.528	5.125	0.750	123.305
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.000	1.000	35.000	18.000	218.000	280.000
42 2014 BUILDING FUND	2.750	-	-	-	1.000	-	12.663	1.200	-	2.250	-	19.863
66 HEALTH INSURANCE FUND	0.850	-	-	-	-	-	1.800	-	-	0.500	-	3.150
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	0.100	-	0.450
<b>10 OTHER DISTRICT FUNDS TOTAL</b>	<b>10.667</b>	<b>-</b>	<b>-</b>	<b>62.404</b>	<b>15.475</b>	<b>16.827</b>	<b>50.363</b>	<b>2.200</b>	<b>179.089</b>	<b>39.629</b>	<b>311.732</b>	<b>688.385</b>
<b>CHARTER SCHOOL FUND</b>												
11 CHARTER SCHOOL FUND	-	1.000	1.000	21.208	2.000	-	1.000	-	2.843	2.690	-	31.741
925 SUMMIT CHARTER	-	-	-	9.500	1.000	-	0.500	-	-	0.500	-	11.500
932 BOULDER PREP CHARTER	-	1.000	1.000	25.340	1.000	-	-	-	8.450	3.280	2.000	42.070
952 HORIZONS K-8 CHARTER	-	1.000	0.900	2.000	-	-	-	-	-	0.450	-	4.350
954 JUSTICE HIGH CHARTER	7.000	3.000	2.800	84.720	9.300	-	13.100	-	17.876	7.738	7.938	153.472
<b>11 CHARTER SCHOOL FUND</b>	<b>7.000</b>	<b>6.000</b>	<b>5.700</b>	<b>142.768</b>	<b>13.300</b>	<b>-</b>	<b>14.600</b>	<b>-</b>	<b>29.169</b>	<b>14.658</b>	<b>9.938</b>	<b>243.133</b>
<b>ALL FUNDS GRAND TOTAL</b>	<b>66.500</b>	<b>53.200</b>	<b>46.009</b>	<b>1,794.321</b>	<b>185.775</b>	<b>128.249</b>	<b>129.676</b>	<b>52.837</b>	<b>554.991</b>	<b>253.567</b>	<b>555.745</b>	<b>3,820.870</b>



## School Allocation Formulas

The school formulas are detailed in the following pages. Each instructional level, elementary, middle and high, as well as program resources such as Special Education and literacy and language support services are shown below. Staffing formulas are listed by type of employee. The School Discretionary Funds or School Resource Allocation (SRA) formula is also included.

- The district's budget methodology to allocate state and local funds to each Title I school ensures it receives all the state and local budget funds it would otherwise receive if it did not receive any Title I funding.
- BVSD assures that its budget methodology is compliant with the supplement, not supplant provisions within section 1118(b) of, and referenced throughout, the Every Student Succeeds Act.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*

### Elementary Level

1. Principals: 1.0 Full Time Equivalent (FTE)/school (Small schools below 350 students may have multiple assignments and reduced FTE.)
2. Assistant Principals: Allocations are based on school needs and available FTE. K-8 Assistant Principal allocations are based on total school enrollment. The FTE is allocated from elementary and middle levels. School enrollment of at least 650 students is allocated 1.5 FTE per K-8 school. Total school enrollment of 850 or more is allocated 2.0 FTE per K-8 school.

3. Classroom Teachers Class Size Formulas:

All elementary schools are staffed with a base ratio of 1:24.58 with adjustments made to accommodate individual grade levels. Guidelines for class size can be found in the BVEA negotiated agreement section C-6.

Elementary art, general music and physical education specialist allocations were updated in 2017-18 to reflect the work of a task force assigned to equalize specialist instruction time at the elementary level. A rotating ABC schedule, adopted to support the implementation of the Ideal School Day, includes equalized instruction time for all elementary specials. The terms of this agreement are outlined in the Memorandum of Understanding for Guidelines of Elementary Art, General Music and Physical Education Specialists. The allocation of .0556 FTE per section provides equalized instruction of 50 minutes per grade level classroom on a rotating ABC schedule.

4. Teacher Librarians: 1.0 FTE teacher librarian may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.
5. BVSD is in the final Phase of a 3 Phase implementation plan for school counseling services. Each school with an enrollment of 350+ students will be allocated a 1.0 FTE School Counselor; those below 350 students will be allocated a 0.50 FTE School Counselor. All Title schools and schools with poverty at 30 percent or above have been allocated a 1.0 FTE School Counselor. Gold Hill and Jamestown did not receive this resource.

6. School Clerical Support: Clerical FTE is allocated based on enrollment.

<u>Enrollment</u>	<u>FTE</u>
100 – 375	1.125 – 2.000
376 – 625	2.125 – 2.625
626 And Over	2.750

7. Custodians: The custodial formula for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.



## **School Allocation Formulas (continued)**

### **Elementary Level (continued)**

**8. Paraeducators:**

Regular Paraprofessional: The para allocation was reset in 2018-19 to add a weighted student formula which provides added resources for students with a free and reduced lunch (FRL) status. The standard ratio of .0344 hours is allocated per student. Additional weight is added for students with a FRL status. The FRL student count receives a weighted enrollment of one and a half, providing 50 percent more for students with the FRL status. Schools with full day kindergarten will receive an allocation of .50 or .25 paraprofessional FTE per section.

Health Room Paraprofessional:

.500 FTE for enrollment of 75 – 500

.600 FTE for enrollment greater than 501

**9. Library Paraprofessional:** 3.5 hours per day for schools with a .50 teacher librarian (adjustments made for schools at one site). Schools with a full time teacher librarian do not receive library paraprofessional FTE.

**10. School Discretionary Funds:** The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The school resource allocation (SRA) is allocated at \$65 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Learners of \$25, and \$25 for Special Education. Schools with preschool programs will receive a per pupil amount of \$65 as well as \$25 per preschool student. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

### **Middle Level**

**1. Principals:** 1.0 FTE/school.

**2. Assistant Principals:** Assistant Principal 1.0 FTE; adjustments made for schools with above average FRL populations.

**3. Classroom Teachers:** 1.0 FTE teaching position per 22.99 students as a middle level average. In addition, 7.50 FTE are allocated to the 14 middle schools based on identified free and reduced lunch student counts. Boulder Universal is staffed with a student teacher ratio of 155 course offerings per 1.0 teacher FTE. The classroom teacher allocation includes art, music, and physical education teachers at the middle level. Guidelines for class size can be found in the BVEA negotiated agreement section C-5.

**4. Teacher Librarians:** 1.0 FTE teacher librarian may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.

**5. Counselors:** The formula was adjusted to a range in 2013-14. Total student enrollment ranges are as follows: 100-350 = .50 FTE; 351-400 = 1.0 FTE; 401-500 = 1.5 FTE; 501 and over = 2.0 FTE. Service is for 10 days beyond the regular teaching assignment.



## School Allocation Formulas (continued)

### Middle Level (continued)

6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; adjustments are made for schools with above average FRL populations.
 

Small (1-350)	1.0 – 1.50 FTE
Average (over 350)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .01832 hours per student FTE. The overall average is approximately 1.108 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.
10. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The SRA is allocated at \$75 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Development of \$25, and \$25 for Special Education. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

### High School

1. Principals: 1.0 FTE/school (Nederland Middle .5/Senior .5)
2. Assistant Principals:  
The formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,800 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,800 receives 4.0 Assistant Principal FTE. Schools with less than 1,000 students receive allocations based on individual site needs. These schools include Arapahoe Campus, Nederland, and New Vista.
3. Classroom Teachers Staffing Formula/Ratio:  
The base formula for most high school teacher FTE is 26.34:1. Small schools are staffed at the following ratios: Arapahoe Campus 20.34:1, Nederland 19.64:1 and New Vista 24.74:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student count. Boulder Universal is staffed with a student teacher ratio of 155 course offerings per 1.0 teacher FTE.

The classroom teacher allocations include art, music, and physical education teachers at the secondary level. Additional allocations are made for program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, and Career Technical Education classes. Class size caps for regular freshman and sophomore math and language arts classes enroll a maximum of 30 students per section. Additional guidelines for class size can be found in the BVEA negotiated agreement section C-5.





## School Allocation Formulas (continued)

### High School (continued)

4. Multicultural Leadership Class: .20 FTE teaching position per high school campus.
5. Connections: .50 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
6. Teacher Librarians:  
1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista  
0.50 FTE Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
  - a. Small (100 -900) 2.0 - 3.0 FTE, Medium (901 -1,700) 5.5 - 6.5 FTE, Large (1,701-3,000) 7.0 - 9.0 FTE
  - b. Adjustments are made based on program needs.
9. Custodians: The custodial formula for high schools is the sum of the building square footage/33,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
10. Media Technicians: Allocation of media technician personnel is based upon the following chart:

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,700	32	0.750
1,701 – 2,000+	40	1.000
11. Paraeducators: Staffing is based on enrollment and .0104 hours per student FTE. The average is approximately 2.33 FTE for the larger schools and .30 FTE for smaller schools.
12. Pupil Services: 8.857 teacher FTE; allocation varies based on school needs.
13. Community Liaisons:  
Arapahoe Ridge 1.0, Boulder 1.0, Broomfield 1.0, Centaurus 1.0, Fairview 1.0
14. Campus Monitors:

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		
15. School Discretionary Funds: The SRA allocation was revised in 2018-19 to simplify the allocation process and provide a weighted formula designed to support student populations of poverty, English Language Learners, and Special Education. Student enrollment (heads) is used based on initial enrollment projections from BVSD Planning Office in the spring. Adjustments are made for actual enrollment and Special Demographics reported with official October count information in the fall. The SRA is allocated at \$70 per pupil. An allocation for Special Programs is given to Free and Reduced (FRL) of \$125, English Language Development of \$25, and \$25 for Special Education. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.



## Special Program Allocations

1. **Special Education:** All special education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE and is outlined below:
  - a. Learning Programs (Resource)
    - i. IEP Preschool students – 1.0 teacher FTE per 8 students
    - ii. IEP Elementary school – 1.0 teacher FTE per 21 students
    - iii. IEP Middle and High school – 1.0 teacher FTE per 25 students
    - iv. One-on-one paraprofessional FTE allocated as per students' needs
  - b. Intensive Programs Elementary
    - i. 1.0 Teacher FTE
    - ii. 1.626 Para Professional for ICAN Programs
    - iii. 3.252 Para Professionals for Multi-Intensive Programs
    - iv. 3.252 Para Professionals for Autism Intensive Programs
  - c. Intensive Programs Middle/High
    - i. 1.0 Teacher FTE
    - ii. 1.950 Para Professional for ICAN Programs
    - iii. 3.892 Para Professionals for Multi-Intensive Programs
    - iv. 3.892 Para Professionals for Autism Intensive Programs
  - d. Speech/Language Pathologist
    - i. FTE based on number of students on IEP
  - e. Psychologist/Social Workers
    - i. FTE based on school student population
  - f. Occupational/Physical Therapists
    - i. FTE allocated based on number of students on IEP

### Special Program Allocation

4.000 SPED Directors  
 4.100 Clerical  
 1.000 Special Ed Specialist  
 1.000 Child Find Coordinator  
 3.800 Transitional 18-21  
 0.000 Teacher in Other Assignment  
 0.800 Teacher Assistive Tech  
 2.000 Charter School  
 139.680 Special Education Teacher Assigned to Schools  
 3.950 BCBA  
 10.166 Preschool  
 2.000 Child Find  
 1.500 Audiologist  
 1.800 Visual Impaired  
 4.000 Hearing Impaired  
 52.062 Speech Language Specialist  
 16.050 Occupational Physical Therapist  
 12.120 Social Workers  
 21.441 Psychologist

### Special Skills Aides Allocated as follows:

2.624 Interpreters  
 1.000 Special Skills Transition  
 0.000 Health Screener  
 0.875 COTA\OTA  
 167.205 Paraeducators



## **Special Program Allocations (continued)**

2. Instrumental Music: 26.661 teaching positions
3. Literacy:  
27.00 Literacy Teacher FTE at the K-5 level: 0.5 FTE per elementary and K-8. Additional FTE is allocated based on size, demographics, and student assessment data.  
9.34 Literacy Teacher FTE for Secondary: 0.5 FTE increments are allocated for literacy interventionists to schools based on demographics and student assessment data.
4. Preschool per classroom allocations:  
1.000 Teacher  
0.875 Paraeducator  
0.125 Clerical (2 sessions) 0.250 (4 sessions)  
0.100 Healthroom Paraeducator (2 sessions) 0.200 (4 sessions)  
0.500 Community Liaison (2 sessions) or 0.60 (4 sessions). Title I schools receive an additional 0.10 per site.  
0.300 Additional Preschool paraeducator assigned with the approval of the ECE Director and Assistant Director when extensive need children with health and safety needs are enrolled in a preschool classroom. Needs based only.

### Mapleton Early Childhood Center

- 1.000 Custodian
- 1.000 Registrar
- 1.000 Health Para-Educator
- 1.000 ECE Director (Site Administrator)
- 1.000 Community Liaison

5. Emerging Bilingual (EB):  
59.140 ELD Teacher/Newcomer Teacher  
FTE is allocated based on number of EB students. Each year, the department of English Language Development receives a total FTE allocation which is divided by the total number of EB students in the district. This percentage of FTE per student factor is then multiplied by the number of EB students at each school to determine that school's allocation. There may be minor administrative adjustments to the calculated amount to reflect unique circumstances at a school.
6. Gifted and Talented Tutor (GT):  
10.956 GT Tutor FTE is allocated as: 7.656 FTE at the K-5 level, 2.1 FTE at the Middle School level and 1.2 FTE at the High School level. School level allocations are based on pupil count using the spring staffing counts. FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. Allocation formulas may change each year depending upon available resources.
7. Grants:  
Title I Formula based grant: Schools are ranked on the basis of FRL percentages and the portion of the allocated grant funds deemed available to schools is allocated to those schools selected in that process. A per FRL pupil amount is then applied to the FRL headcount at each school selected to determine the individual school allocations. Most of our Title I schools are considered "schoolwide" Title I schools so all students at those schools benefit from these dollars. Schools identified as "targeted assistance" only provide services to the BVSD specifically identified Title I students at that school. Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.

*Staffing formulas may change each year depending upon available resources. Specific program staffing may vary because of site-based decisions.*



## Special Education Funding

The reimbursement method for determining special education state funding was eliminated by the Colorado state legislature in 1994. Funds are now distributed on a per student basis from the Special Education December 1 Count added to a base amount related to a district's prior year funding levels. The year of the base is set by the legislature.

A history of total special education funding is provided below.

### I. Funding Sources - 2019-20

Federal Funds: Federal Grant Dollars	12.47% of total Special Education budget
State Funds: Categorical Reimbursements	12.56% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	74.97% of total Special Education budget

### II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Budget
Salaries/Wages	\$ 24,475,711	\$ 24,660,192	\$ 26,241,626	\$ 27,363,515	\$ 30,558,654
Benefits	7,587,794	7,759,308	8,440,437	8,965,167	9,955,505
Purchased Services, Supplies, Capital Outlay	1,911,253	1,727,799	1,780,988	1,661,859	1,163,582
<b>Total General Operating Fund Expenditures</b>	<b>\$ 33,974,758</b>	<b>\$ 34,147,299</b>	<b>\$ 36,463,051</b>	<b>\$ 37,990,541</b>	<b>\$ 41,677,741</b>
<b>Charter Expenditures</b>	<b>641,639</b>	<b>733,868</b>	<b>811,487</b>	<b>826,283</b>	<b>916,905</b>
<b>Transportation Expenditures</b>	<b>1,490,945</b>	<b>1,557,348</b>	<b>1,469,569</b>	<b>1,559,335</b>	<b>1,725,621</b>
<b>Maintenance of Effort</b>	<b>\$ 36,107,342</b>	<b>\$ 36,438,515</b>	<b>\$ 38,744,107</b>	<b>\$ 40,376,159</b>	<b>\$ 44,320,267</b>
<b>Total Grant Expenditures <sup>1, 2</sup></b>	<b>\$ 5,334,113</b>	<b>\$ 5,695,183</b>	<b>\$ 5,407,140</b>	<b>\$ 6,309,543</b>	<b>\$ 6,313,018</b>
<b>Total Expenditures</b>	<b>\$ 41,441,455</b>	<b>\$ 42,133,698</b>	<b>\$ 44,151,247</b>	<b>\$ 46,685,702</b>	<b>\$ 50,633,285</b>
<b>Personnel (full-time equivalents) <sup>3, 4</sup></b>					
Instructional Staff <sup>4</sup>	292.490	291.058	303.921	303.921	308.946
Paraprofessionals	180.304	185.834	181.263	181.263	203.958
Clerical	8.100	8.100	8.100	8.100	8.600
Administrators	6.000	6.000	6.000	6.000	6.000
<b>Total General Fund &amp; Grant Personnel</b>	<b>486.89</b>	<b>490.99</b>	<b>499.28</b>	<b>499.28</b>	<b>527.50</b>
<b>October Pupil Count</b>	<b>3,152</b>	<b>3,345</b>	<b>3,508</b>	<b>3,695</b>	<b>3,695</b>
<b>December Pupil Count <sup>5</sup></b>	<b>3,176</b>	<b>3,420</b>	<b>3,630</b>	<b>3,705</b>	<b>3,757</b>
<b>Per October Pupil Expenditure</b>	<b>\$ 13,148</b>	<b>\$ 12,596</b>	<b>\$ 12,586</b>	<b>\$ 12,635</b>	<b>\$ 13,703</b>
<b>Per December Pupil Expenditure</b>	<b>\$ 13,047</b>	<b>\$ 12,319</b>	<b>\$ 12,162</b>	<b>\$ 12,600</b>	<b>\$ 13,475</b>
<b>State Categorical Reimbursement</b>	\$ 5,525,246	\$ 5,534,754	\$ 5,852,396	\$ 6,115,107	\$ 6,361,107
<b>High Cost Reimbursement</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>State Child Find Reimbursement</b>	\$ 110,007	\$ 102,564	\$ 112,634	\$ 112,634	\$ 102,159

1 Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.

2 Personnel figures reflect both the General Operating Fund and Grant Fund.

3 Includes Special Skills Aide hours converted to FTE. And Charter school FTE.

4 Actual FTE are a point in time number and may change depending on the date used.

5 December Count budget is an estimate based on a 4 year average change, a 1.69% increase in count from October.

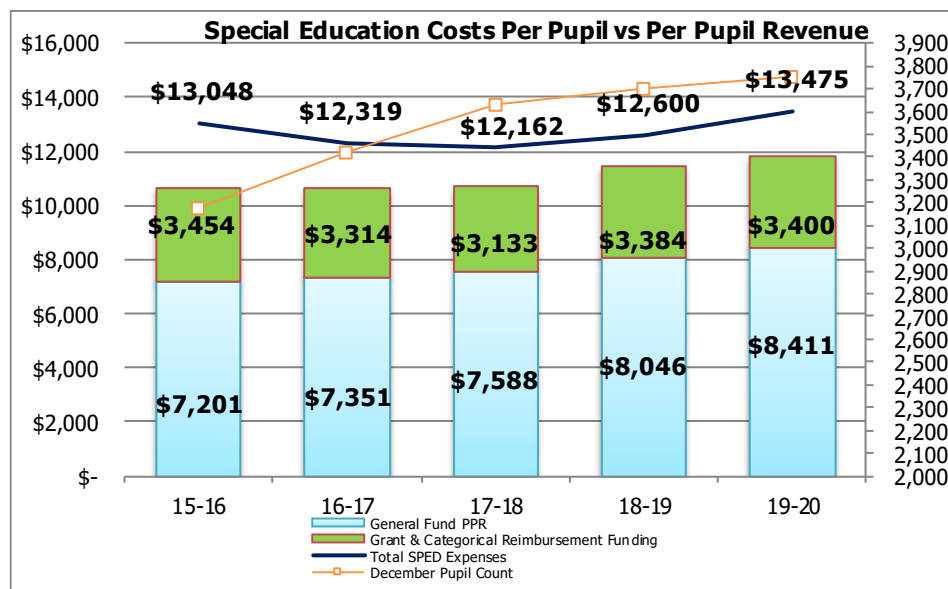


## Special Education Costs

Over the last five years, the number of students in Special Education has increased 18.3 percent, while per pupil revenue (PPR) has increased 0.7 percent on average over the last five years. However, the difference between PPR as compared to total special education costs reflects a shortfall in revenue of approximately 6.9 percent on average over the last five years.

To minimize the impact to the general operating fund for costs associated with this program, the district seeks grant and other state funding. Though these alternate funding sources greatly mitigate the difference between PPR and total expenses, there remains a shortfall in funding of 13.4 percent on average over the last five years. Currently, grant and other state funding equates to 30.2 percent of the total for special education funding; however, these alternate funding sources have shown an average decrease of 1.6 percent over the last five years. This reduction in other funding sources increases the impact to the general operating fund.

With the changes noted, it continues to be increasingly difficult for the General Operating Fund to absorb these Special Education costs without affecting other BVSD goals and priorities.





## Computation of Legal Debt Margin

(Unaudited)

Assessed Valuation	\$ 6,657,108,440
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	1,331,421,688
Debt Outstanding	<u>703,570,000</u>
Legal Debt Margin	<u>\$ 627,851,688</u>

(1) Colorado Statute No. 22-42-104: Each school district shall have a limit of bonded indebtedness of 20% of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the Board of County Commissioners, or 25% if enrollment has increased by 3% or more over each preceding year in the last three years, or 6% of actual value.

(2) Due to the specific nature of Colorado State Law, the district's practice is to follow state law with regard to legal debt levels rather than maintain a separate debt policy.

(3) Existing debt has been approved by the voters and allows the district to fund capital improvement projects. Funds for debt repayment are generated via a separate mill levy (see Bond Redemption Fund). Accordingly, existing debt levels have no impact on current or future operating budgets.





## General Obligation Debt: Bond Redemption Fund

### General Obligation Bonds

General obligation bonds payable at June 30, 2018, are comprised of the following issues:

\$190,000,000 General Obligation Bonds, Series 2017A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2047. Interest accrues at rates ranging from 5.00% to 5.25%.		\$ 190,000,000
\$93,740,000 General Obligation Refunding Bonds, Series 2017B. Issued to refund the General Obligation Bonds, Series 2007. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2028. Interest accrues at rates ranging from 2.00% to 4.00%.		\$ 93,740,000
\$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.		\$ 235,000,000
\$176,800,000 General Obligation Bonds, Series 2009. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 4.00% to 5.00%.		\$ 172,475,000
\$53,645,000 General Obligation Refunding Bonds, Series 2009B. Issued to refund the General Obligation Bonds, Series 1999. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2018. Interest accrues at rates ranging from 2.25% to 4.00%.		\$ 12,355,000
<b>Total</b>		<b>\$ 703,570,000</b>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 18,395,000	\$ 32,330,925	\$ 50,725,925
2020	18,220,000	31,706,350	49,926,350
2021	14,535,000	31,169,250	45,704,250
2022	14,930,000	30,582,275	45,512,275
2023	15,525,000	29,937,875	45,462,875
2024 - 2028	87,380,000	138,768,544	226,148,544
2029 - 2033	107,855,000	116,446,181	224,301,181
2034 - 2038	136,695,000	86,446,250	223,141,250
2039 - 2043	174,455,000	47,835,588	222,290,588
2044 - 2048	115,580,000	9,510,950	125,090,950
<b>Total</b>	<b>\$703,570,000</b>	<b>\$ 554,734,188</b>	<b>\$1,258,304,188</b>

### Note:

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to ensure adequate revenues to make all debt service payments as they become due in accordance with the debt schedule identified above. On November 4, 2014, voters approved a ballot measure authorizing the district to issue general obligation bonds in an amount not to exceed \$576,520,000. The bonds may be sold in one or more series and are for the purpose of funding capital projects outlined in the district's Facilities Master Plan. On April 14, 2015, the district issued \$250,000,000 of General Obligations Bonds, Series 2015. On March 16, 2017, the district issued \$190,000,000 of General Obligation Bonds, Series 2017A. The remaining amount authorized will be issued in future years to complete the capital projects.

General obligation bonds have been issued to carry out district-wide capital improvement plans, which have included necessary repair and deferred maintenance projects, replacement of schools and other facilities, and the construction of new school sites.

The BVSD June 30, 2018, Comprehensive Annual Financial Report (CAFR) identifies \$9.1M as an accrued obligation for compensated absences as of 6/30/2018.



## Long-Term Debt: Capital Lease

### Capital Lease

The district acquired certain school buses under capital lease financing agreements. The buses have an 8-year estimated useful life. At June 30, 2018, the net book value of buses under capital lease agreements is \$2,336,615 (\$2,973,350 less accumulated depreciation of \$636,735). These lease agreements qualify as capital leases and, therefore, have been recorded at the present value of future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2018, were as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2019	\$ 443,406
2020	443,406
2021	443,406
2022	443,406
2023	<u>276,972</u>
Total minimum lease payments	2,050,596
Less: amount representing interest	<u>(86,764)</u>
Present value of minimum lease payments	<u>\$ 1,963,832</u>

### Operating Lease

The district leases the majority of its non-bus fleet of vehicles. Total costs for the lease was \$364,391 for the year ended June 30, 2018. Future minimum lease payments for the lease are as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2019	\$ 374,302
2020	361,437
2021	153,544
2022	95,985
2023	<u>6,835</u>
Total	<u>\$ 992,103</u>

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## General Operating Fund

### Summary

	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Estimated Actual	2019-20 Proposed Budget
<b>Generally Accepted Accounting Principles</b>					
<b>(GAAP) Fund Balance (Inc Unspent Reserves)</b>	<b>\$ 26,275,773</b>	<b>\$ 28,588,991</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 33,244,209</b>
<b>GAAP BASIS BEGINNING BALANCE &amp; RESERVES</b>					
<b>Total One-Time Funds</b>	<b>\$ 6,551,160</b>	<b>\$ 7,504,004</b>	<b>\$ 12,799,785</b>	<b>\$ 14,840,699</b>	<b>\$ 10,283,594</b>
Carryover Funds	3,710,174	3,703,227	4,307,109	6,689,275	-
<b>Subtotal Beginning Balance</b>	<b>3,710,174</b>	<b>3,703,227</b>	<b>4,307,109</b>	<b>6,689,275</b>	<b>-</b>
Warehouse Reserve	570,397	750,709	403,367	410,992	425,000
Reserve for Weather Conditions	-	-	-	-	500,000
Multi Year Contract Reserve	120,000	120,000	120,000	120,000	175,000
Other GAAP Reserves	-	225,873	602,364	817,386	760,156
Contingency Reserve	7,662,021	8,142,589	8,182,503	8,655,692	12,057,405
Emergency Reserve (TABOR)	7,662,021	8,142,589	8,182,503	8,655,692	9,043,054
<b>Subtotal Reserves</b>	<b>16,014,439</b>	<b>17,381,760</b>	<b>17,490,737</b>	<b>18,659,762</b>	<b>22,960,615</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 26,275,773</b>	<b>\$ 28,588,991</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 33,244,209</b>
<b>TOTAL REVENUE</b>	<b>304,040,565</b>	<b>309,685,947</b>	<b>323,821,590</b>	<b>335,830,007</b>	<b>355,600,359</b>
<b>TOTAL SOURCES</b>	<b>\$ 330,316,338</b>	<b>\$ 338,274,938</b>	<b>\$ 358,419,221</b>	<b>\$ 376,019,743</b>	<b>\$ 388,844,568</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 262,302,525</b>	<b>\$ 262,010,850</b>	<b>\$ 273,924,353</b>	<b>\$ 293,846,982</b>	<b>\$ 313,685,988</b>
<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,229,673</b>
<b>TOTAL TRANSFERS</b>	<b>39,424,822</b>	<b>41,666,457</b>	<b>44,305,132</b>	<b>48,928,552</b>	<b>49,680,762</b>
<b>TOTAL USES</b>	<b>\$ 301,727,347</b>	<b>\$ 303,677,307</b>	<b>\$ 318,229,485</b>	<b>\$ 342,775,534</b>	<b>\$ 386,596,423</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ 28,588,991</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 33,244,209</b>	<b>\$ 2,248,145</b>
<b>Generally Accepted Accounting Principles</b>					
<b>(GAAP) Fund Balance (Inc Unspent Reserves)</b>	<b>\$ 28,588,991</b>	<b>\$ 34,597,631</b>	<b>\$ 40,189,736</b>	<b>\$ 33,244,209</b>	<b>\$ 25,477,818</b>

\*Projections are calculated based on the Denver-Aurora-Lakewood CPI.



## General Operating Fund (continued)

### Revenue Summary

	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Estimated Actual	2019-20 Proposed Budget
<b>REVENUE</b>					
<b>Local Sources</b>					
Property Taxes - Current	\$ 143,986,573	\$ 144,293,386	\$ 165,721,257	\$ 165,445,291	\$ 184,238,765
Property Taxes - Election	66,464,226	66,143,111	69,047,044	70,179,496	73,500,237
Property Tax - Credits/Abatements	1,806,942	2,953,611	2,920,140	1,754,268	1,754,268
Property Taxes - Delinquent	371,114	293,572	198,566	200,000	200,000
Specific Ownership Taxes - Non-equalized	6,458,075	6,904,233	8,855,026	6,574,173	6,691,806
Specific Ownership Taxes - Equalized	7,146,138	7,893,081	8,611,341	10,699,521	11,020,506
Tuition	720,190	990,260	828,804	724,000	747,530
Interest	53,175	149,333	372,022	608,400	350,000
Services Provided to Charters	3,744,628	3,687,678	3,814,659	4,018,259	4,242,588
Miscellaneous Revenue	699,384	888,658	912,869	968,294	968,294
Indirect Cost Reimbursement	534,504	836,010	509,958	350,000	350,000
<b>Subtotal Local Sources</b>	<b>\$ 231,984,949</b>	<b>\$ 235,032,933</b>	<b>\$ 261,791,686</b>	<b>\$ 261,521,702</b>	<b>\$ 284,063,994</b>
<b>State Sources</b>					
Finance Act	\$ 61,554,695	\$ 64,107,236	\$ 51,141,893	\$ 63,452,323	\$ 60,434,383
Career and Technical Reimbursement	1,381,626	1,318,334	1,218,600	1,277,218	1,277,218
Special Education Reimbursement	5,525,246	5,534,754	5,852,396	6,115,107	6,361,107
READ Act	600,595	648,853	462,343	444,108	444,108
ELPA Reimbursement	1,029,141	1,121,676	1,135,180	1,148,629	1,148,629
Talented and Gifted Reimbursement	283,866	287,918	289,612	293,761	293,761
CDE Audit Adjustments/Assessment	-	(9,160)	-	(25,000)	(25,000)
Other State Revenue	110,007	102,564	102,159	102,159	102,159
<b>Subtotal State Sources</b>	<b>\$ 70,485,176</b>	<b>\$ 73,112,175</b>	<b>\$ 60,202,183</b>	<b>\$ 72,808,305</b>	<b>\$ 70,036,365</b>
<b>Federal Sources</b>					
Medicaid Reimbursements	1,570,440	1,540,839	1,827,721	1,500,000	1,500,000
<b>Subtotal Federal Sources</b>	<b>\$ 1,570,440</b>	<b>\$ 1,540,839</b>	<b>\$ 1,827,721</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 304,040,565</b>	<b>\$ 309,685,947</b>	<b>\$ 323,821,590</b>	<b>\$ 335,830,007</b>	<b>\$ 355,600,359</b>





## General Operating Fund (continued)

### Expenditures, Reserve & Transfer Summary

	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Estimated Actual	2019-20 Proposed Budget
<b>EXPENDITURES:</b>					
101-125 Administrators & Principals	\$ 19,000,570	\$ 19,906,452	\$ 20,856,166	\$ 21,611,042	\$ 22,720,184
201-220 Teachers	161,338,760	166,494,049	175,258,699	185,904,362	202,596,397
231-250 Psych/SocWkr/OT/PT/Nurse	10,501,016	10,478,652	11,310,624	11,858,792	12,989,378
300-359 Professional Support Staff	5,360,090	5,353,170	6,265,094	6,599,308	7,254,309
360-390 Technical Support Staff	4,184,202	4,229,536	4,437,061	4,485,209	5,427,011
401-490 Para educators & Aides	13,994,785	14,138,850	14,522,593	15,964,026	18,307,983
500-516 Office & Admin Support Staff	12,666,008	12,836,758	13,545,998	13,966,372	14,551,909
600-637 Crafts/Trades Services	13,800,815	13,898,957	15,033,697	15,850,640	17,131,967
<b>Subtotal Salaries and Benefits</b>	<b>\$ 240,846,246</b>	<b>\$ 247,336,424</b>	<b>\$ 261,229,932</b>	<b>\$ 276,239,751</b>	<b>\$ 300,979,138</b>
Purchased Prof & Tech Services	\$ 4,273,597	\$ 4,314,150	\$ 4,768,242	\$ 6,308,899	\$ 4,655,089
Purchased Property Services	4,391,968	4,726,108	4,805,294	5,831,045	6,140,088
Other Purchased Services	2,799,591	2,622,758	2,764,902	3,013,620	2,640,560
Supplies	8,882,448	9,699,562	12,740,264	16,224,794	15,364,265
Property and Other Uses of Funds	1,108,675	(6,688,152)	(12,384,281)	(13,771,127)	(16,093,152)
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 21,456,279</b>	<b>\$ 14,674,426</b>	<b>\$ 12,694,421</b>	<b>\$ 17,607,231</b>	<b>\$ 12,706,850</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 262,302,525</b>	<b>\$ 262,010,850</b>	<b>\$ 273,924,353</b>	<b>\$ 293,846,982</b>	<b>\$ 313,685,988</b>
<b>RESERVES:</b>					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 12,547,440
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%
Emergency Reserve	-	-	-	-	9,410,580
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%
Other GAAP Reserves	-	-	-	-	211,653
Multi Year Contract Reserve	-	-	-	-	135,000
Reserve for Weather Conditions	-	-	-	-	500,000
Warehouse Reserve	-	-	-	-	425,000
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,229,673</b>
<b>TRANSFERS TO:</b>					
Risk Management Fund	\$ 3,366,687	\$ 4,362,462	\$ 4,429,028	\$ 4,315,896	\$ 4,615,896
Capital Reserve Fund	1,608,858	1,831,858	2,990,979	3,754,885	1,758,961
Charter Fund	22,239,452	22,503,190	22,907,095	24,608,459	25,693,619
Preschool Fund	3,649,225	3,818,922	4,129,168	6,662,990	6,432,297
Colorado Preschool Fund	1,801,018	1,709,108	1,764,210	-	-
Food Services	757,402	595,446	857,616	1,126,688	1,382,362
Technology Fund	1,638,795	1,637,089	1,857,137	1,744,473	1,549,473
Transportation Fund	3,957,620	4,410,268	4,387,845	5,714,135	6,246,603
Athletic Fund	2,004,320	2,000,870	2,016,328	2,070,254	2,079,449
<b>TRANSFERS FROM:</b>					
Community Schools Fund	\$ (1,598,555)	\$ (1,202,756)	\$ (1,034,274)	\$ (1,069,228)	\$ (77,898)
<b>TOTAL TRANSFERS</b>	<b>\$ 39,424,822</b>	<b>\$ 41,666,457</b>	<b>\$ 44,305,132</b>	<b>\$ 48,928,552</b>	<b>\$ 49,680,762</b>
<b>TOTAL USES</b>	<b>\$ 301,727,347</b>	<b>\$ 303,677,307</b>	<b>\$ 318,229,485</b>	<b>\$ 342,775,534</b>	<b>\$ 386,596,423</b>



## Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. The restricted beginning fund balance for 2019-20 includes the reserves necessary for a multi-year employee contract, required GAAP reserves, and the warehouse inventory. The unused 2018-19 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance. The one time unrestricted beginning balance includes estimated savings in personnel expenditures from 2018-19.

The portion of the beginning fund balance that is not restricted is available for use at the discretion of the board.

	<b>Audited Actual 2015-16</b>	<b>Audited Budget 2016-17</b>	<b>Audited Actual 2017-18</b>	<b>Estimated Actual 2018-19</b>	<b>Proposed Budget 2019-20</b>
Restricted	\$3,710,174	\$3,703,227	\$4,307,109	\$6,689,275	\$0
TABOR Reserve	7,662,021	8,142,589	8,182,503	8,655,692	9,043,054
Contingency Reserve	7,662,021	8,142,589	8,182,503	8,655,692	12,057,405
Other Restricted Reserves <sup>1</sup>	690,397	1,096,582	1,125,731	1,348,378	1,860,156
Unrestricted	6,551,160	7,504,004	12,799,785	14,840,699	10,283,594
<b>Total GAAP Fund Balance</b>	<b>\$26,275,773</b>	<b>\$28,588,991</b>	<b>\$34,597,631</b>	<b>\$40,189,736</b>	<b>\$33,244,209</b>

<sup>1</sup> Other Restricted Reserves include the Warehouse Inventory Reserves and Multi-year Contract Reserves.

## Major Sources of Revenue

### Revenue Assumptions

The SFA funding for BVSD of \$8,411 per funded pupil is \$352 more per pupil funding as compared to the 2018-19 Revised Adopted Budget funding. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2019-20, total enrollment base, including full-day kindergarten, is projected to be 30,513.5. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the SFA is based on the projected funded enrollment of 30,513.5 times the per pupil funding of \$8,411 (slightly rounded), or \$256,649,049.



## Major Sources of Revenue (continued)

### Revenue Assumptions (continued)

#### Local Revenues

##### Local Revenues

- Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund, but is separate from the taxes levied by the district for the Bond Redemption Fund, Transportation Fund, and Operations & Technology Fund. Based on the following calculation, it is estimated that the district will receive \$259,813,690 in local property taxes for funding operations in 2019-20, in addition to the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$	256,649,049
Minus: State Finance Act Funding <sup>1</sup>		(60,434,383)
Equalized Specific Ownership Tax <sup>2</sup>		(11,020,506)
School Finance Act Local Property Tax Amount	\$	185,194,160
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	41,957,062
Total Override Elections	\$	74,619,530
<b>TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY <sup>2</sup></b>		<b>\$259,813,690</b>

<sup>1</sup> Subject to change by CDE formula.

<sup>2</sup> This amount is higher than what is budgeted due to uncollectible local property taxes. Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the transportation mill levy or the bond redemption mill levy, as these revenue sources are specifically related to funds other than the General Operating Fund.

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, is expected to decrease to \$6.7M.
- Tuition income is expected to increase by \$24K to \$747K as compared to the 2018-19 Revised Adopted Budget.
- Services provided to charters are contractual obligations paid by five charter schools for services in special education, information technology, business services, and district general administration. An increase of \$224K is projected for the Proposed Budget due to COLA assumptions.



## Major Sources of Revenue (continued)

### Revenue Assumptions (continued)

#### Local Revenues (continued)

##### State Revenues

- State Equalization from the SFA represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2019-20 is \$60,434,383, which along with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA.
- Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as “categorical” programs and include Special Education, Career and Technical Education, English Language Development programs, and the READ Act. Revenues for this category are projected to have a slight increase of \$246K from the 2018-19 Revised Adopted Budget.

## Major Expenditures

### Expenditure Assumptions

Expenditures for the continuation of current programs and services are built upon the established base budgets along with 2018-19 ending fund balance, except as noted in the 2019-20 “Budget Adjustment Plan.” District revenues fund the following priorities: providing a competitive employee compensation package, full-day kindergarten, literacy programs, technology support, and building maintenance. Further detail of one-time expenditures is contained in the “Budget Adjustment Plan” in the Introductory Section of this document.

- Staff Compensation - Base budget salary projections for 2019-20 contain an overall increase in compensation for all staff in employee groups paid from the General Operating Fund and expansion of programs at the district. This estimated increase includes compensation to service employees (custodians and maintenance workers), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists, and social workers), paraeducators, other instructional support staff (tutors and computer/media technicians), building administrators (principals and assistant principals), central administrators and professional/technical employees. The increase in salary expense from the prior year consists of steps (\$3.0M), COLA increase of 2.7 percent (\$5.4M), horizontal lane movement for eligible employees (\$1.4M) and attrition savings (\$2.6M). Ongoing staffing was adjusted in the Budget based on a net increase of staff resources due to the Phase III ongoing budget for Social-emotional Learning Program including counselors (\$0.8M); an increase of Special Education staff for two new intensive programs (\$1.3M); ongoing staffing for full-day kindergarten (\$4.7M); as well as the one-time budget for staffing reserve, unassigned and displaced teachers (\$3.5M). Combined, fixed, and variable employee benefits will increase by salary adjustments listed above. Variable benefits will increase with the change in the district-paid PERA benefit which will be effective July 1, 2019 (0.25 percent), variable benefits related to step and COLA compensation increases, and an increase in health insurance and dental insurance in 2019-20. Any regular employee working 20 or more scheduled hours per week, or 0.5 FTE, is eligible for district-paid benefits of long-term disability, health, dental, and life insurance, and a matching contribution of up to \$120 to a flexible spending medical account.



## Major Expenditures (continued)

### Expenditure Assumptions (continued)

A detailed schedule of the district-paid portions of employee benefits can be found under "Appendix A: Budget Fact Sheet" in the Informational Section of this document. Wages paid have a 2019-20 rate for Medicare, PERA, and long-term disability applied to account for historical pre-tax contributions by employees. Individual medical and dental rates are projected to increase 5.0 percent annually.

- Purchased Services, Supplies and Materials, Capital Outlay, Other - The current budget for purchased services, supplies and materials, and capital outlay reflects a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" in the Introductory Section. Previous years' one-time and carryover expenses were removed for this year's budget. Ongoing and one-time expenses for this category will change from prior year and is comprised of budget increases for Wilson Intervention (\$0.1M), Dyslexia support (\$0.2M), Family and Partnership program, Translation Services, Standards and Curriculum (\$0.1M), Intervention and Tools for Mathematics (\$0.1M), Career and Technical programming (\$0.1M), set up for full-day kindergarten (\$0.7M), secondary ELA instructional materials (\$1.3M), Nederland Middle/High program support, supervision for late start, upgrade of BVSD service management systems (\$0.2M), estimated department carryover to complete projects due to timing (\$0.7M), an increase (\$2.5M) of the internal credit in general fund for the operations and technology fund, along with additional other fees, contracts, and services.
- Budget Items not Approved – Over \$3.1M of additional funding requests were not approved after solicitation from district leadership and staff from schools and departments. Requests were weighed individually and approved according to the greatest impact to the district as a whole and balanced against available resources. Requests not funded include:
  - Maintenance, Custodial and Security (Staff and Non-Personnel) \$1.0M
  - English Language Development Support (6.2 teacher FTE) \$0.7M
  - Early Childhood Program Support \$0.1M
  - Instructional Support \$0.4M
  - Operational Staff and Non-Personnel \$0.9M

## Reserve and Transfer Assumptions

- Reserves – A total of 6.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 3.0%). Beginning 2018-19, the contingency reserve was increased by 1.0 percent to a total of 4.0 percent. The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Proposed Budget also reserves \$500K for potential impacts due to weather conditions, \$135K for multi-year contract obligations, \$212K for GAAP Reserves, and \$425K for warehouse inventory.
- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$6.4M. The Risk Management Fund will increase ongoing by \$30K from the prior year due to a increase in property insurance rates in the state. The Capital Reserve Fund decrease of \$2M in 2019-20 does not include removing 2018-19 one-time transfer.



## **Reserve and Transfer Assumptions (continued)**

The General Operating Fund will transfer \$4.7M to the Preschool Fund to cover operations as outlined per the Early Childhood Expansion plan, and will include funding for support for Early Childhood Education administration and health insurance, steps, COLA, and PERA increases. In addition, the Preschool Fund will also recognize the \$1.8M per pupil funding as well as the expense related to the CPP program in this fund. The per pupil funding portion in the fund has decreased due to the loss of ECare slots which had previously funded full-day kindergarten at two elementary schools.

The Transportation Fund net transfer will increase \$532K from the prior year to account for staffing needs and increases in health insurance, steps, COLA, and PERA. One position was removed from this fund and transferred to the General Operating Fund in 2019-20.

The Athletics Fund transfer increased slightly by \$10K to cover health insurance, COLA and PERA increases.

The transfer to the Technology Fund will decrease by \$195K to account for moving non-personnel costs out of this fund and into the General Operating Fund on an ongoing basis.

The transfer from the Community Schools Fund decreased significantly (\$1.0M) in 2019-20 from the prior year for General Operating Fund support due to the expansion of free full-day kindergarten, and the impacts of this program on the kindergarten enrichment program in Community Schools.

The transfer of \$1.4M to the Food Services Fund has been increased over prior year (\$256K) to account for health insurance, COLA, steps, and PERA increases.

## **Charter Schools Assumptions**

Costs for five charter schools, Horizons K-8, Peak to Peak Charter, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. The 2019-20 Proposed Budget transfer has increased by \$1.1M from the 2018-19 Revised Adopted Budget amount. This is largely due to an increase in per pupil revenue, change in student FTE with the full-day kindergarten, and the 2010 mill levy override. The payment for services contracted with the district for 2019-20 will increase slightly by \$225K. Contracted services include, in part: special education, information technology, business services, and district general administration.





## One-Time Expenditures

The district budget has many accounting funds; the General Operating Fund is the largest. Most of these funds have strict limitations on how they can be used. These restrictions are set by the state and federal governments as well as generally accepted accounting principles. The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. This fund is where the superintendent and Board of Education can make the most spending decisions.

### 2019-20 Proposed Budget Contains One-Time Expenditures & Transfers:

### Summary of One Time Uses of Funds and Policy DB Calculation

Budget Numbers - Policy DB Calculation	
\$ 355,600,359	Total Revenues
(363,366,750)	Less Total Expenditures & Transfers
-	Less One-Time Revenue
81,000	Plus One-Time Transfers
7,690,470	Plus One Time Expenditures & Carryover
<b>5,079</b>	<b>Total Policy DB Ongoing Available</b>

<b>\$ 4,747</b>	<b>Net available Ongoing funds after 7% reserves</b>
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### Proposed Budget:

Proposed Budget - One-Time Transfers	
\$ 81,000	Capital Reserve
<b>\$ 81,000</b>	<b>Total One-time Transfers</b>

Proposed Budget - One-Time Expenditures	
\$ 3,500,000	Staffing Reserve
1,300,000	Secondary ELA Instructional Materials
80,000	Nederland M/S Programming
100,000	Career & Technical Education Programming
30,000	Family & Parent Partnerships
200,000	Kindergarten Screener and Dyslexia Awareness
735,000	Full Day Kindergarten Setup and Professional Development
30,000	Supplies & Equipment for Campus Monitors
250,000	Temporary Custodial Support
215,000	Upgrade/Merge Two BVSD Service Management Systems
50,000	Advertising and Communications
58,304	Literacy screener
218,000	Reading Material Rollout Carryover
139,992	Standards and Curriculum Carryover
217,032	Standards and Curriculum Revision (Year 2 of 4)
100,000	Wilson Intervention (Year 2 of 2)
100,000	Intervention Structures and Tools for Mathematics (Year 2 of 2)
127,290	Information Technology services carryover
34,000	Dyslexia Support (Year 2 of 3)
205,852	Operational Work Order System and Capital Equipment Inventory Carryover
<b>\$ 7,690,470</b>	<b>Total One-Time Expenditures</b>

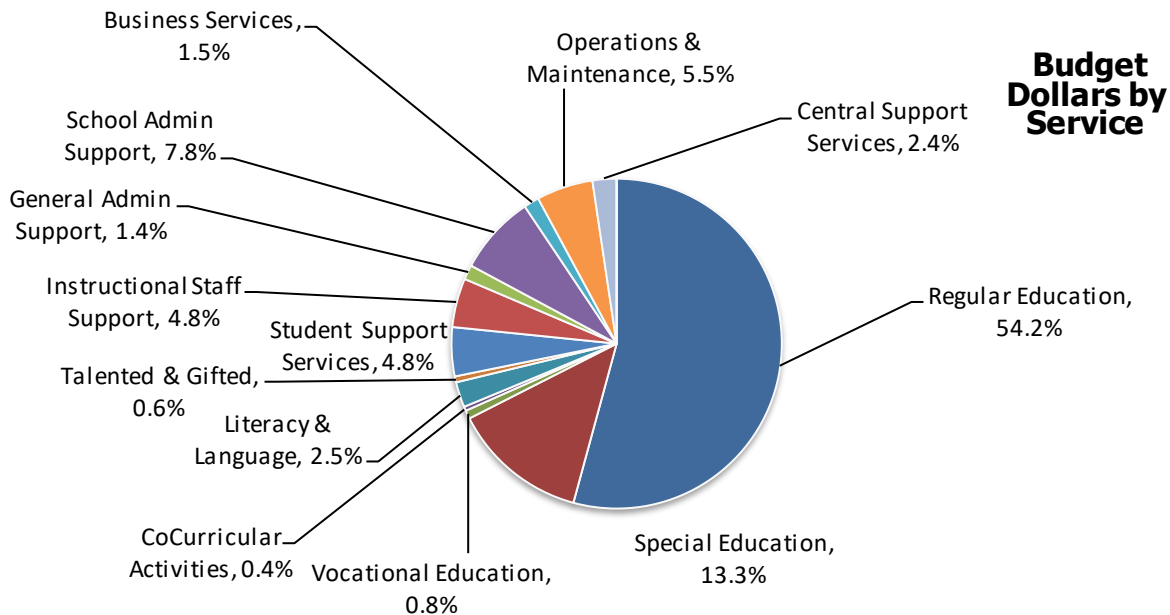




## Expenditure by Service (SRE)\*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 170,088,471	54.22%	1,462.469
Special Education	41,677,741	13.29%	455.011
Vocational Education	2,582,277	0.82%	20.300
CoCurricular Activities	1,282,270	0.41%	0.000
English Language Development	7,795,984	2.49%	64.640
Talented & Gifted	1,818,957	0.58%	18.580
Total Instruction	225,245,700	71.81%	2,021.000
<u>Instructional Support</u>			
Student Support Services	15,072,198	4.80%	144.722
Instructional Staff Support	15,047,995	4.80%	100.991
Total Instructional Support	30,120,193	9.60%	245.713
<u>School Administration and Operations</u>			
School Admin Support	24,416,605	7.78%	236.006
Operations & Maintenance	17,360,710	5.53%	258.238
Total School Administration and Ops	41,777,315	13.31%	494.244
<u>District Wide Services and Community Obligations</u>			
General Admin Support	4,471,677	1.43%	18.863
Business Services	4,712,150	1.50%	40.731
Central Support Services	7,358,953	2.35%	68.800
Total District Wide Support	16,542,780	5.28%	128.394
<b>GRAND TOTAL ALL SERVICES</b>	<b>\$ 313,685,988</b>	<b>100.00%</b>	<b>2,889.351</b>

\*SRE: Special Reporting Element is used in the Colorado Department of Education chart of accounts to designate broad categories of expense. See the Glossary for a detailed description of these items.





## SRE Five-Year Comparison

<b>SRE</b>	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Revised Budget	2019-20 Proposed Budget
11 Regular Education	\$132,585,023	\$ 136,083,409	\$ 145,027,880	\$ 158,927,869	\$ 170,088,471
12 Special Education	33,974,758	34,147,299	36,618,035	39,653,672	41,677,741
13 Vocational Education	2,140,354	2,308,000	2,495,322	2,560,998	2,582,277
14 Cocurricular Education and Athletics	1,010,415	906,072	760,025	1,202,069	1,282,270
16 English Language Development	7,148,187	7,163,182	7,387,053	7,416,604	7,795,984
17 Talented and Gifted Education	1,214,468	1,443,383	1,582,594	1,736,944	1,818,957
21 Student Services	10,601,309	10,793,420	12,830,555	15,723,501	15,072,198
22 Instructional Staff Support	10,993,351	11,765,485	12,260,256	14,033,513	15,047,995
23 General Administration	3,734,580	4,416,876	4,251,697	4,607,932	4,471,677
24 School Administration	21,578,123	22,095,967	23,172,222	23,861,869	24,416,605
25 Business Services	4,049,969	4,155,694	4,388,263	4,464,732	4,712,150
26 Operations and Maintenance	22,467,694	17,153,096	14,653,923	18,039,984	17,360,710
28 Central Services	10,804,294	9,578,967	8,496,528	9,205,443	7,358,953
<b>TOTAL:</b>	<u>\$ 262,302,525</u>	<u>\$ 262,010,850</u>	<u>\$ 273,924,353</u>	<u>\$ 301,435,130</u>	<u>\$ 313,685,988</u>



## Making Choices in the BVSD Budget

<u>CATEGORY</u>			
<u>GROUP</u>			
<u>PROGRAM</u>	19-20 BUDGET	% OF GROUP	% OF TOTAL BUDGET
<b><u>INSTRUCTION</u></b>			
<b>INSTRUCTION TOTAL</b>	<b>\$ 225,245,700</b>		<b>71.81%</b>
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS	151,579,823	67.30%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	9,448,598	4.19%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	2,955,426	1.31%	
INSTRUMENTAL MUSIC	3,005,418	1.33%	
DROPOUT PREVENTION	1,252,461	0.56%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT	633,732	0.28%	
SECONDARY LEVEL LITERACY	414,943	0.18%	
K-3 ENGLISH LANGUAGE DEVELOPMENT	300	0.00%	
STUDENT ACHIEVEMENT	8,500	0.00%	
HIGH SCHOOL OPTIONS	30,966	0.01%	
IB PROGRAM	293,920	0.13%	
CONNECTIONS	281,688	0.13%	
MULTI-CULTURAL	178,696	0.08%	
EXPULSED STUDENT SERVICES	4,000	0.00%	
SPECIAL EDUCATION	41,677,741	18.50%	
CAREER AND TECHNICAL EDUCATION	2,582,277	1.15%	
COCURRICULAR EDUCATION AND ATHLETICS	1,282,270	0.57%	
ENGLISH LANGUAGE DEVELOPMENT	7,795,984	3.46%	
TALENTED AND GIFTED EDUCATION	1,818,957	0.81%	
<b>TOTAL INSTRUCTION</b>	<b>\$ 225,245,700</b>		<b>71.81%</b>
<b><u>INSTRUCTIONAL SUPPORT</u></b>			
<b>STUDENT SERVICES</b>	<b>\$ 15,072,198</b>		<b>4.80%</b>
COUNSELING SERVICES	8,149,158	54.08%	
NURSING AND HEALTH SERVICES	3,379,486	22.42%	
DROPOUT PREVENTION	277,414	1.84%	
FAMILY RESOURCE SCHOOLS	160,000	1.06%	
TRANSLATION SERVICES	164,912	1.09%	
SOCIAL WORK SERVICES	135,493	0.90%	
FAMILY ADVOCATE PROGRAM	182,726	1.21%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	2,623,009	17.40%	
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 15,047,995</b>		<b>4.80%</b>
LIBRARY SUPPORT SERVICES	5,334,279	35.45%	
ADMIN AND EVALUATION OF LEARNING SERVICES	971,156	6.45%	
CULTURAL DIVERSITY	72,216	0.48%	
CURRICULUM DEVELOPMENT COUNCIL	6,400	0.04%	
MEDIA SUPPORT SERVICES	277,700	1.85%	
STAFF DEVELOPMENT	740,943	4.92%	
INDUCTION	342,503	2.28%	
OTHER INSTRUCTIONAL STAFF SUPPORT	7,302,798	48.53%	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 30,120,193</b>		<b>9.60%</b>



## Making Choices in the BVSD Budget (continued)

<b>CATEGORY</b>				
<b>GROUP</b>				
<b>PROGRAM</b>	<b>19-20 BUDGET</b>		<b>% OF GROUP</b>	<b>% OF TOTAL BUDGET</b>
<b><u>SCHOOL ADMINISTRATION AND OPERATIONS</u></b>				
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 24,416,605</b>			<b>7.78%</b>
PRINCIPAL'S OFFICE		23,971,403	98.18%	
SCHOOL ADMINISTRATION SERVICES		377,851	1.55%	
SCHOOL LEVEL SUPPORT		66,851	0.27%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		500	0.00%	
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 17,360,710</b>			<b>5.53%</b>
MAINTENANCE & OPERATIONS		11,914,485	68.63%	
ENVIRONMENTAL SERVICES		619,923	3.57%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,407,654	8.11%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		3,418,648	19.69%	
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 41,777,315</b>			<b>13.31%</b>
<b><u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u></b>				
<b>GENERAL ADMINISTRATION</b>	<b>\$ 4,471,677</b>			<b>1.43%</b>
SUPERINTENDENT		817,581	18.29%	
TAX COLLECTION FEES		677,000	15.14%	
SECONDARY EDUCATION SUPPORT		399,872	8.94%	
LEGAL SERVICES		157,390	3.52%	
ELEMENTARY EDUCATION SUPPORT		265,621	5.94%	
ADMIN OF GENERAL SUPPORT SERVICES		112,717	2.52%	
STAFF NEGOTIATIONS SERVICES		248,030	5.55%	
GRANT PROCUREMENT		136,644	3.06%	
ELECTION SERVICES		81,100	1.81%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,575,722	35.24%	
<b>BUSINESS SERVICES</b>	<b>\$ 4,712,150</b>			<b>1.50%</b>
<b>CENTRAL SERVICES</b>	<b>\$ 7,358,953</b>			<b>2.35%</b>
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		1,209,738	16.45%	
HUMAN RESOURCES		2,091,531	28.42%	
TELECOMMUNICATIONS		407,180	5.53%	
COMMUNICATION SERVICES		350,059	4.76%	
RESEARCH AND EVALUATION SERVICES		209,612	2.85%	
PLANNING SERVICES		501,993	6.82%	
INSURANCE MANAGEMENT SERVICES		130,850	1.78%	
SUBSTITUTE OFFICE		89,028	1.21%	
RECRUITMENT		338,716	4.60%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		2,030,246	27.59%	
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 16,542,780</b>			<b>5.28%</b>
<b>GRAND TOTAL GENERAL OPERATING FUND</b>	<b>\$ 313,685,988</b>			<b>100.00%</b>

### Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals budgeted dollars for that program divided by the "Budget" for that Group (SRE).



## Service (SRE) Budgets by Object

### SRE Summary

<b>SRE SUMMARY PROGRAM</b>	<b>0100's SALARIES</b>	<b>0200's BENEFITS</b>	<b>0300's PROF/TECH SERVICES</b>	<b>0400's PROPERTY SERVICES</b>	<b>0500's OTHER SERVICES</b>	<b>0600's SUPPLIES</b>	<b>0700/0800's PROPERTY &amp; OTHER USES</b>	<b>2019-20 PROPOSED BUDGET</b>
SRE 11 Regular Education	\$ 124,590,637	\$ 37,056,317	\$ 916,293	\$ 570,166	\$ 359,358	\$ 6,324,375	\$ 271,325	<b>\$170,088,471</b>
SRE 12 Special Education	30,558,654	9,955,505	76,456	9,585	857,410	186,462	33,669	<b>41,677,741</b>
SRE 13 Vocational Education	1,757,680	531,930	2,000	35,936	2,966	249,196	2,569	<b>2,582,277</b>
SRE 14 Co-Curricular Education & Athletics	1,045,077	223,647	-	-	12,346	800	400	<b>1,282,270</b>
SRE 16 English Language Development	5,942,975	1,764,995	-	-	1,811	86,203	-	<b>7,795,984</b>
SRE 17 Talented & Gifted Education	1,057,572	352,831	20,600	-	317,200	69,754	1,000	<b>1,818,957</b>
SRE 21 Student Support Services	10,766,139	3,392,155	346,997	7,764	63,618	331,962	163,563	<b>15,072,198</b>
SRE 22 Instructional Staff Support	9,522,991	3,040,711	680,437	188,854	161,572	1,414,210	39,220	<b>15,047,995</b>
SRE 23 General Administration Support	2,360,504	666,492	1,101,253	6,800	159,607	54,690	122,331	<b>4,471,677</b>
SRE 24 School Administration Support	18,358,694	5,746,899	22,000	-	153,946	123,034	12,032	<b>24,416,605</b>
SRE 25 Business Services	3,253,479	995,144	427,343	118,850	67,750	142,957	(293,373)	<b>4,712,150</b>
SRE 26 Operations & Maintenance	14,313,531	4,915,375	266,193	2,097,116	44,455	6,060,924	(10,336,884)	<b>17,360,710</b>
SRE 28 Central Support Services	6,807,347	2,001,857	795,517	3,105,017	438,521	319,698	(6,109,004)	<b>7,358,953</b>
<b>GRAND TOTAL</b>	<b>\$ 230,335,280</b>	<b>\$ 70,643,858</b>	<b>\$ 4,655,089</b>	<b>\$ 6,140,088</b>	<b>\$ 2,640,560</b>	<b>\$ 15,364,265</b>	<b>\$ (16,093,152)</b>	<b>\$ 313,685,988</b>



## Service (SRE) Budgets by Object (continued)

### SRE Detail

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
PROGRAM								
<b>SRE 11 REGULAR EDUCATION</b>								
0010 GEN ELEMENTARY EDUC	47,522,629	14,790,272	6,819	245,784	30,078	1,028,922	44,064	\$ 63,668,568
0020 GEN MIDDLE EDUCATION	25,687,656	7,841,634	35,067	110,450	14,632	340,764	30,892	34,061,095
0021 GCHOICE PROGRAM	-	-	-	-	-	600	-	600
0030 GEN HIGH SCHOOL EDUCATION	35,235,567	10,718,887	251,225	126,329	87,148	561,434	51,964	47,032,554
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	79,360	-	79,360
0060 INTEGRATED EDUCATION	602,153	163,357	2,520	86,673	42,232	66,997	3,109	967,041
0070 TAG EDUCATION	4,010	2,185	-	-	-	-	-	6,195
0080 LIBRARY INSTRUCTION	94,571	40,139	-	850	-	99,021	5,294	239,875
0090 OTHER GEN EDUCATION	5,886,400	612,088	620,462	-	185,268	3,187,700	113,800	10,605,718
0093 HOMEBOUND/HOSPITAL	20,720	4,434	-	-	-	-	-	25,154
0200 ART	2,392,506	724,807	-	-	-	30,259	-	3,147,572
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 OTHER ART PROGRAMS	-	-	-	-	-	9,070	186	9,256
0500 LANG ARTS ENGLISH	41,150	8,806	-	-	-	240,174	-	290,130
0510 LANGUAGE SKILLS	-	-	-	-	-	6,746	-	6,746
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	600	-	600
0600 FOREIGN LANGUAGES	-	-	-	-	-	18,539	-	18,539
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	500	-	500
0810 HEALTH EDUCATION	-	-	-	-	-	3,516	-	3,516
0830 PHYSICAL EDUCATION	2,402,939	727,038	-	-	-	19,198	1,110	3,150,285
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	10,052	-	10,052
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	9,475	1,000	10,475
1100 MATHEMATICS	-	-	-	-	-	456,662	-	456,662
1210 MUSIC GENERAL	2,402,840	727,016	200	-	-	16,169	1,000	3,147,225
1240 MUSIC VOCAL	-	-	-	-	-	5,272	306	5,578
1250 MUSIC INSTRUMENTAL	2,297,496	695,654	-	80	-	11,476	712	3,005,418
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	520	-	520
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	27,766	4,819	32,585
1500 SOCIAL SCIENCES	-	-	-	-	-	36,776	-	36,776
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,451	12,069	15,520
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	778	-	778
<b>SRE TOTAL</b>	<b>124,590,637</b>	<b>37,056,317</b>	<b>916,293</b>	<b>570,166</b>	<b>359,358</b>	<b>6,324,375</b>	<b>271,325</b>	<b>\$ 170,088,471</b>
<b>SRE 12 SPECIAL EDUCATION</b>								
0092 ESY EXTENDED SCHOOL YEAR	120,652	25,819	4,325	-	800	4,045	-	\$ 155,641
0093 HOMEBOUND/HOSPITAL	23,879	5,110	-	-	-	-	-	28,989
1700 SPECIAL EDUCATION	9,043,474	2,826,549	11,808	9,585	850,035	158,397	32,994	12,932,842
1710 PHYS DISABILITY	1,240,573	381,205	-	-	-	-	-	1,621,778
1720 VISUAL DISABILITY	131,432	40,289	-	-	-	-	-	171,721
1730 HEARING DISABILITY	667,558	213,833	-	-	-	456	-	881,847
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	2,013,782	695,648	-	-	-	600	-	2,710,030
1760 COMMUNICATIVE DISABILITY	28,833	6,171	-	-	4,000	6,300	-	45,304
1770 SPEECH/LANGUAGE DISABLT	4,043,388	1,206,496	-	-	-	-	-	5,249,884
1780 MULTIPLE DISABILITIES	3,596,666	1,349,696	-	-	-	250	-	4,946,612
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,526,480	543,396	173	-	-	-	-	2,070,049
1799 OTHER SPED	3,426,448	1,291,929	-	-	-	11,000	-	4,729,377
2113 SOCIAL WORK SERVICES	1,237,187	357,926	-	-	-	-	-	1,595,113
2123 APPRAISAL SERVICES	885,487	258,615	-	-	-	-	-	1,144,102
2140 PSYCHOLOGICAL SERVICES	1,774,893	513,933	-	-	-	-	-	2,288,826
2149 OTHER PSYCHOLOGICAL SERVICES	318,851	97,965	-	-	-	-	-	416,816
2153 AUDIOLOGY SERVICES	117,261	32,808	-	-	-	-	-	150,069
2213 STAFF DEVELOPMENT	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL EDUC	361,810	108,117	-	-	-	-	675	470,602
<b>SRE TOTAL</b>	<b>30,558,654</b>	<b>9,955,505</b>	<b>76,456</b>	<b>9,585</b>	<b>857,410</b>	<b>186,462</b>	<b>33,669</b>	<b>\$ 41,677,741</b>



## Service (SRE) Budgets by Object (continued)

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>SRE 13 VOCATIONAL EDUCATION</b>								
0030 GEN HIGH SCHOOL EDUCATION	1,428,868	431,274	-	35,936	-	36,576	-	\$ 1,932,654
0033 TEEN PARENTING PROGRAM	1,994	425	-	-	-	-	-	2,419
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	3,435
0090 OTHER GEN ED	-	-	-	-	-	100,000	-	100,000
0300 BUSINESS EDUCATION	-	-	-	-	-	6,742	-	6,742
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	1,891	-	1,891
0560 DRAMA	-	-	-	-	-	500	-	500
0741 NURSING ASSISTING	-	-	-	-	2,066	2,500	129	4,695
0761 MEDICAL ASSISTING	-	-	-	-	-	6,069	-	6,069
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	8,076
0930 OCCUP PREP	-	-	-	-	-	9,160	-	9,160
0936 COSMETOLOGY	-	-	-	-	-	5,705	250	5,955
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	4,325	500	5,725
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,028	-	1,028
1010 CONSTRUCTION	-	-	-	-	-	7,004	324	7,328
1060 METALS, PLASTICS, WOODS	-	-	-	-	-	8,244	-	8,244
1070 AUTO MECHANICS	-	-	1,000	-	-	7,495	322	8,817
1089 COLLISION REPAIR	-	-	1,000	-	-	6,462	324	7,786
1100 COLLISION REPAIR	-	-	-	-	-	8,328	-	8,328
1310 GEN SCIENCE	-	-	-	-	-	13,036	-	13,036
1390 OTHER SCIENCE	-	-	-	-	-	3,549	-	3,549
1500 SOCIAL SCIENCES	-	-	-	-	-	4,237	-	4,237
1600 TECHNICAL EDUCATION/COMPUTER TECH	-	-	-	-	-	1,354	-	1,354
1930 HIGH SPONSOR STUDENT ACT	5,207	1,115	-	-	-	-	-	6,322
2122 COUNSELING SERVICES	91,347	27,216	-	-	-	6	194	118,763
2232 ADMIN VOC VOCATIONAL ED	122,104	35,054	-	-	-	-	-	157,158
2410 PRINCIPAL'S OFFICE	108,160	36,846	-	-	-	3,474	526	149,006
<b>SRE TOTAL</b>	<b>1,757,680</b>	<b>531,930</b>	<b>2,000</b>	<b>35,936</b>	<b>2,966</b>	<b>249,196</b>	<b>2,569</b>	<b>\$ 2,582,277</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>								
1808 INTRAMURALS - GENERAL	330,671	70,763	-	-	-	-	-	\$ 401,434
1910 ELEM SPONSOR STUDENT ACT	62,215	13,314	-	-	-	-	-	75,529
1920 MIDDLE SPONSOR STUDENT AC	102,727	21,984	-	-	-	-	-	124,711
1930 HIGH SPONSOR STUDENT ACT	461,572	98,777	-	-	-	-	-	560,349
1935 CHEER/POMS	86,812	18,578	-	-	-	-	-	105,390
8916 JITSUYGO HIGH SCH PROGRAM	1,080	231	-	-	12,346	800	400	14,857
<b>SRE TOTAL</b>	<b>1,045,077</b>	<b>223,647</b>	<b>-</b>	<b>-</b>	<b>12,346</b>	<b>800</b>	<b>400</b>	<b>\$ 1,282,270</b>
<b>SRE 16 ENGLISH LANGUAGE DEVELOPMENT</b>								
0010 GEN ELEMENTARY EDUC	3,060,595	926,257	-	-	-	75	-	\$ 3,986,927
0020 GEN MIDDLE EDUCATION	1,092,537	330,775	-	-	-	1,000	-	1,424,312
0030 GEN HIGH SCHOOL EDUCATION	907,585	274,845	-	-	-	3,215	-	1,185,645
0090 OTHER GEN EDUCATION	342,168	74,137	-	-	-	-	-	416,305
2200 INSTRUCTIONAL STAFF SPRT	488,584	144,151	-	-	1,811	74,611	-	709,157
2212 CURRICULUM DEVELOPMENT	15,400	3,295	-	-	-	7,302	-	25,997
2214 EVALUATION INSTRUCT SVCS	36,106	11,535	-	-	-	-	-	47,641
<b>SRE TOTAL</b>	<b>5,942,975</b>	<b>1,764,995</b>	<b>-</b>	<b>-</b>	<b>1,811</b>	<b>86,203</b>	<b>-</b>	<b>\$ 7,795,984</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>								
0070 TALENTED AND GIFTED	776,119	270,395	300	-	300,200	19,007	-	\$ 1,366,021
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	93,041	27,551	20,000	-	-	-	-	140,592
1900 STUDENT ACTIVITIES	5,650	1,211	-	-	8,000	12,700	-	27,561
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	642	-	-	-	-	-	3,642
2237 ADMIN TAG PROGRAMS	179,762	53,032	300	-	9,000	36,792	1,000	279,886
<b>SRE TOTAL</b>	<b>1,057,572</b>	<b>352,831</b>	<b>20,600</b>	<b>-</b>	<b>317,200</b>	<b>69,754</b>	<b>1,000</b>	<b>\$ 1,818,957</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>								
2100 SUPPORT SERVICES-STUDENTS	690,457	205,633	287,189	-	16,000	114,038	5,000	\$ 1,318,317
2112 ATTENDANCE SERVICES	401,309	123,805	-	-	-	-	-	525,114
2113 SOCIAL WORK SERVICES	428,417	167,216	-	-	-	-	-	595,633
2114 STUDENT ACCOUNTING	491,751	152,909	22,508	2,514	5,400	8,528	750	684,360
2122 COUNSELING SERVICES	6,222,701	1,892,347	4,300	-	16,068	12,129	1,613	8,149,158
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	840,710	259,793	14,000	2,000	6,150	3,419	2,200	1,128,272
2139 OTHR HLTH SVCS-MEDICAID	1,370,174	491,260	19,000	3,250	20,000	193,530	154,000	2,251,214
2190 OTHER SUPPORT SERVICES-STUDENTS	320,620	99,192	-	-	-	-	-	419,812
<b>SRE TOTAL</b>	<b>10,766,139</b>	<b>3,392,155</b>	<b>346,997</b>	<b>7,764</b>	<b>63,618</b>	<b>331,962</b>	<b>163,563</b>	<b>\$ 15,072,198</b>





## Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2019-20
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	PROPOSED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>								
2200 INSTRUCTIONAL STAFF SPRT	266,416	71,993	550,261	-	50,287	1,112,994	14,000	\$ 2,065,951
2210 IMPROVEMENT INSTRUC SVCS	2,004,314	587,557	13,500	800	23,000	50,253	7,900	2,687,324
2211 ADMIN LEARNING SERVICES	61,525	20,775	-	11,000	-	-	-	93,300
2212 CURRICULUM DEVELOPMENT	107,025	34,237	700	-	-	24,169	-	166,131
2213 STAFF DEVELOPMENT	289,530	270,573	56,726	-	70,635	51,479	2,000	740,943
2214 EVALUATION INSTRUCT SVCS	643,154	178,452	56,250	-	-	-	-	877,856
2219 LEARNING MATERIALS CENTER	116,967	32,646	-	-	-	125,500	-	275,113
2220 MEDIA SUPPORT SERVICES	622,875	223,424	-	-	-	-	-	846,299
2222 LIBRARY SUPPORT SVCS	4,062,798	1,225,379	-	-	-	44,655	1,447	5,334,279
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,273	2,587
2225 INSTRUCTIONAL TECHNOLOGY	732,828	221,594	3,000	177,000	17,650	4,900	11,600	1,168,572
2231 ADMIN SPECIAL EDUCATION	615,559	174,081	-	-	-	-	-	789,640
<b>SRE TOTAL</b>	<b>9,522,991</b>	<b>3,040,711</b>	<b>680,437</b>	<b>188,854</b>	<b>161,572</b>	<b>1,414,210</b>	<b>39,220</b>	<b>\$ 15,047,995</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>								
2300 ADMIN GEN SUPPORT SVCS	486,511	129,526	57,500	4,000	55,955	21,921	22,797	\$ 778,210
2304 GENERAL ADMIN SUPPORT	1,014,786	284,476	-	-	-	-	-	1,299,262
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	14,500	3,571	35,134	61,705
2312 BOE SECTRY BOARD OF EDUC	36,239	11,181	-	-	-	-	-	47,420
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	72,101	23,662	54,977	-	2,500	3,650	500	157,390
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	170,865	60,089	16,576	-	-	500	-	248,030
2321 SUPERINTENDENT	474,137	129,279	45,065	1,600	82,452	22,048	63,000	817,581
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	105,865	28,279	-	-	1,000	1,500	-	136,644
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
<b>SRE TOTAL</b>	<b>2,360,504</b>	<b>666,492</b>	<b>1,101,253</b>	<b>6,800</b>	<b>159,607</b>	<b>54,690</b>	<b>122,331</b>	<b>\$ 4,471,677</b>
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>								
2400 SCHOOL ADMIN SUPPORT SVCS	386,938	7,729	22,000	-	15,035	11,000	2,000	\$ 444,702
2410 PRINCIPAL'S OFFICE	17,971,756	5,739,170	-	-	138,911	112,034	10,032	23,971,903
<b>SRE TOTAL</b>	<b>18,358,694</b>	<b>5,746,899</b>	<b>22,000</b>	<b>-</b>	<b>153,946</b>	<b>123,034</b>	<b>12,032</b>	<b>\$ 24,416,605</b>
<b>SRE 25 BUSINESS SERVICES</b>								
2139 OTHER HEALTH SERVICES	59,588	12,879	-	-	-	-	-	\$ 72,467
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2511 ADMIN BUSINESS SERVICES	258,644	72,022	1,000	-	11,000	4,000	14,000	360,666
2513 BUDGETING SERVICES	590,445	181,139	23,400	-	8,850	43,900	2,000	849,734
2515 PAYROLL SERVICES	415,447	127,770	-	-	3,000	-	-	546,217
2516 FINANCIAL ACCOUNTING SVCS	730,501	220,912	392,943	6,100	22,300	10,400	10,100	1,393,256
2520 PURCHASING SERVICES	425,222	130,178	-	750	17,400	8,900	1,100	583,550
2530 WAREHOUSING/DISTRIBUTING	581,184	192,466	5,000	14,000	5,200	4,600	40,500	842,950
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	172,448	57,488	5,000	98,000	-	55,000	(361,073)	26,863
<b>SRE TOTAL</b>	<b>3,253,479</b>	<b>995,144</b>	<b>427,343</b>	<b>118,850</b>	<b>67,750</b>	<b>142,957</b>	<b>(293,373)</b>	<b>\$ 4,712,150</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>								
2600 MAINTENANCE & OPERATIONS	11,109,642	3,838,598	238,852	1,720,880	29,000	5,244,313	(10,266,800)	\$ 11,914,485
2610 ADMIN MAINTENANCE & OPS	1,058,194	312,663	-	-	2,650	33,197	950	1,407,654
2620 ENVIRONMENTAL SERVICES	183,478	54,545	23,000	349,236	4,725	1,714	3,225	619,923
2622 BUILDINGS	-	-	-	-	-	187,000	-	187,000
2623 TRADES	-	-	-	-	-	187,000	-	187,000
2624 HVAC	-	-	-	-	-	187,000	-	187,000
2627 ENERGY - PHASE I	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	-	-	-	-	-	187,000	-	187,000
2660 SECURITY SERVICES	1,556,751	559,488	2,341	5,000	4,200	25,600	11,100	2,164,480
2690 OTHER OPERATIONS	405,466	150,081	2,000	22,000	2,380	8,100	(85,359)	504,668
<b>SRE TOTAL</b>	<b>14,313,531</b>	<b>4,915,375</b>	<b>266,193</b>	<b>2,097,116</b>	<b>44,455</b>	<b>6,060,924</b>	<b>(10,336,884)</b>	<b>\$ 17,360,710</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2019-20
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	PROPOSED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>								
2800 CENTRAL SUPPORT SERVICES	5,000	72	284,599	265,000	20,000	100,000	-	\$ 674,671
2801 CENTRAL SUPPORT SERVICES	684,100	188,745	-	-	-	-	-	872,845
2811 PLANNING SERVICES	330,552	96,209	59,500	-	6,257	10,845	(1,370)	501,993
2814 RESEARCH/EVALUATION SVCS	142,175	41,937	7,500	-	4,250	10,250	3,500	209,612
2820 COMMUNICATION SERVICES	238,337	75,141	8,000	-	9,230	7,551	11,800	350,059
2823 PUBLIC COMMUNICATION SERVICES	66,353	21,821	-	-	-	-	-	88,174
2830 HUMAN RESOURCES	1,595,202	458,355	43,318	3,500	21,450	42,641	16,093	2,180,559
2832 RECRUITMENT/PLACEMENT SVC	127,328	40,608	55,000	-	2,780	98,000	15,000	338,716
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SVCS	-	-	5,000	-	350	300	200	5,850
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(6,190,277)	(6,190,277)
2841 SUPERVISING INFO SYS SERVICES	398,516	119,000	80,600	237,000	33,650	20,730	14,450	903,946
2842 SYSTEM ANALYSIS SERVICES	-	1,200	121,000	75,000	6,600	2,400	800	207,000
2843 PROGRAMMING SERVICES	1,437,068	420,407	26,500	1,844,137	40,550	5,450	2,100	3,776,212
2844 OPERATIONS SERVICES	433,637	127,790	26,500	388,000	16,500	15,500	6,000	1,013,927
2845 TELECOMMUNICATIONS	-	-	1,000	292,080	114,000	-	100	407,180
2849 OTHER INFORMATION SYSTEMS SERVICES	1,228,156	376,974	55,000	300	33,000	2,300	10,200	1,705,930
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES	120,923	33,598	8,000	-	3,300	3,731	2,400	171,952
<b>SRE TOTAL</b>	<b>6,807,347</b>	<b>2,001,857</b>	<b>795,517</b>	<b>3,105,017</b>	<b>438,521</b>	<b>319,698</b>	<b>(6,109,004)</b>	<b>\$ 7,358,953</b>
<b>GRAND TOTAL</b>	<b>230,335,280</b>	<b>70,643,858</b>	<b>4,655,089</b>	<b>6,140,088</b>	<b>2,640,560</b>	<b>15,364,265</b>	<b>(16,093,152)</b>	<b>\$ 313,685,988</b>



## Project/Program Budgets by Object

### Project Summary

PROJECT SUMMARY PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 182,865,403	\$ 55,577,809	\$ 3,461,066	\$ 5,729,981	\$ 1,235,969	\$ 14,327,062	\$ (16,364,237)	\$ 246,833,053
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,268,192	686,934	-	-	-	-	-	2,955,126
0021 CHOICE	428,621	129,753	-	-	-	600	-	558,974
0027 MIDDLE LEVEL LITERACY	486,432	147,300	-	-	-	-	-	633,732
0031 DROPOUT PREVENTION	1,373,661	437,103	246,725	-	-	15,500	-	2,072,989
0032 PASSAGES	194,260	56,928	-	-	-	-	-	251,188
0034 CONNECTIONS	214,802	64,981	-	-	-	1,905	-	281,688
0035 MULTI-CULTURAL	137,160	41,536	-	-	-	-	-	178,696
0036 SECONDARY LEVEL LITERACY	318,372	96,271	-	-	-	300	-	414,943
0037 EXPELLED STUDENT SERVICES	-	-	-	-	2,800	1,200	-	4,000
0038 HIGH SCHOOL OPTIONS	5,000	1,069	20,000	-	4,897	-	-	30,966
0039 ADVANCED PLACEMENT	102,868	31,142	-	-	-	-	-	134,010
0040 AVID	74,666	21,646	16,800	-	30,000	3,263	17,000	163,375
0060 INTERDISCIPLINARY ED	-	-	-	-	-	600	-	600
0066 INTERDISCIPLINARY ED	-	-	-	-	-	700	-	700
0067 INTERDISCIPLINARY ED	-	-	-	-	-	700	-	700
0068 INTERDISCIPLINARY ED	-	-	-	1,500	-	831	-	2,331
0071 TALENTED & GIFTED (SRA)	-	-	300	-	200	9,660	-	10,160
0072 TALENTED AND GIFTED	414,361	164,413	20,000	-	-	602	-	599,376
0073 TAG - DISTRICT PROGRAMS	382,892	114,137	-	-	300,000	10,000	-	807,029
0089 SUMMER ONLINE	141,393	32,168	-	-	57,870	500	-	231,931
0094 STUDENT ACHIEVEMENT	55,500	11,878	-	-	-	134,000	-	201,378
0137 FAMILY ADVOCATE PROGRAM	131,995	50,731	-	-	-	-	-	182,726
0193 PLANNING INNOVATIONS	144,189	39,804	-	-	2,860	6,690	450	193,993
0660 ENGLISH AS 2ND LANGUAGE	5,434,711	1,616,586	-	-	-	4,931	-	7,056,228
2001 IB PROGRAM	170,571	50,249	3,700	-	29,500	7,000	33,600	294,620
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	69,368	22,294	69,379	-	-	3,871	-	164,912
2191 ADA/504 SERVICES	110,452	32,806	27,810	-	-	-	5,000	176,068
2205 INDUCTION	230,797	65,267	5,000	-	20,287	15,152	6,000	342,503
2215 CULTURAL DIVERSITY	6,600	1,413	10,945	-	5,000	48,258	-	72,216
2216 FIRST AID TRAINING	4,519	968	-	-	-	2,500	8,000	15,987
2218 CURRICULUM DEVELOPMENT COUNCIL	5,000	1,400	-	-	-	-	-	6,400
2236 SUPERVISION-LIT/LANG	508,484	148,409	-	-	1,811	81,913	-	740,617
2391 ELEM EDUCATION SUPPORT	185,181	52,454	-	1,300	18,455	5,081	3,150	265,621
2393 SECONDARY ED SUPPORT	286,330	76,855	2,000	1,700	18,500	7,340	7,147	399,872
2395 BVSD FOUNDATION SUPPORT	-	-	47,500	-	-	-	-	47,500
2491 SCHOOL LEVEL SUPPORT	13,852	2,964	22,000	-	15,035	11,000	2,000	66,851
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	-	-	-	15,000	-	-	-	15,000
2623 RECECYLNG SERVICES	-	-	-	196,920	-	-	-	196,920
2801 TIES ALLOCATIONS	-	-	-	137,316	-	-	-	137,316
2834 SUBSTITUTE OFFICE	67,055	21,973	-	-	-	-	-	89,028
3120 STATE VOCATIONAL ED	1,757,680	531,930	2,000	35,936	2,966	233,522	2,569	2,566,603
3130 STATE ECEA SPECIAL ED	30,558,654	9,955,505	76,456	9,585	857,410	186,462	33,669	41,677,741
3150 STATE TALENTED & GIFTED	264,329	76,466	300	-	17,000	49,492	1,000	408,587
3206 READ ACT	-	-	444,108	-	-	-	-	444,108
9003 MEDICAID	921,930	280,716	19,000	3,250	20,000	193,330	151,500	1,589,726
<b>GRAND TOTAL</b>	<b>230,335,280</b>	<b>70,643,858</b>	<b>4,655,089</b>	<b>6,140,088</b>	<b>2,640,560</b>	<b>15,364,265</b>	<b>(16,093,152)</b>	<b>\$ 313,685,988</b>



## Project/Program Budgets by Object (continued)

### Project Detail

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE</b>								
0010 GEN ELEMENTARY ED	45,254,934	14,103,444	3,819	245,784	6,578	1,027,622	30,464	\$ 60,672,645
0020 GEN MIDDLE EDUCATION	24,690,393	7,539,884	267	110,450	6,632	334,560	13,892	32,696,078
0030 GEN HIGH SCHOOL EDUCATION	33,324,838	10,146,546	2,500	124,829	15,581	535,998	31,964	44,182,256
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	79,360	-	79,360
0060 INTEGRATED EDUCATION	485,199	138,329	2,520	86,673	42,232	66,997	3,109	825,059
0080 LIBRARY INSTRUCTION	94,571	40,139	-	850	-	99,021	5,294	239,875
0090 OTHER GEN EDUCATION	5,886,400	612,088	337,470	-	185,268	3,179,200	113,800	10,314,226
0093 HOMEBOUND/HOSPITAL	20,720	4,434	-	-	-	-	-	25,154
0200 ART	2,392,506	724,807	-	-	-	30,259	-	3,147,572
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 BUSINESS EDUCATION	-	-	-	-	-	7,647	186	7,833
0500 LANG ARTS ENGLISH	41,150	8,806	-	-	-	240,174	-	290,130
0510 LANGUAGE SKILLS	-	-	-	-	-	6,746	-	6,746
0511 READING	-	-	-	-	-	1,106	-	1,106
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	600	-	600
0600 FOREIGN LANGUAGES	-	-	-	-	-	18,539	-	18,539
0690 OTHER FOREIGN LANGUAGES	-	-	-	-	-	500	-	500
0810 HEALTH EDUCATION	-	-	-	-	-	3,516	-	3,516
0830 PHYSICAL EDUCATION	2,402,939	727,038	-	-	-	19,198	1,110	3,150,285
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,074	-	6,074
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	9,475	1,000	10,475
1100 MATHEMATICS	-	-	-	-	-	464,990	-	464,990
1210 MUSIC GENERAL	2,402,840	727,016	200	-	-	16,169	1,000	3,147,225
1240 MUSIC VOCAL	-	-	-	-	-	5,272	306	5,578
1250 MUSIC INSTRUMENTAL	2,297,496	695,654	-	80	-	11,476	712	3,005,418
1251 CONCERT BAND	-	-	-	-	-	645	-	645
1255 ORCHESTRA FULL	-	-	-	-	-	520	-	520
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	40,802	4,819	45,621
1500 SOCIAL SCIENCES	-	-	-	-	-	36,776	-	36,776
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,162	12,069	15,231
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	778	-	778
1808 INTRAMURALS - GENERAL	330,671	70,763	-	-	-	-	-	401,434
1910 ELEM SPONSOR STUDENT ACT	62,215	13,314	-	-	-	-	-	75,529
1920 MIDDLE SPONSOR STUDENT A	102,727	21,984	-	-	-	-	-	124,711
1930 HIGH SPONSOR STUDENT ACT	461,572	98,777	-	-	-	-	-	560,349
1935 CHEER/POMS	86,812	18,578	-	-	-	-	-	105,390
2100 SUPPORT SERVICES-STUDENT	510,637	150,533	30,000	-	16,000	110,167	-	817,337
2113 SOCIAL WORK SERVICES	99,090	36,403	-	-	-	-	-	135,493
2114 STUDENT ACCOUNTING	491,751	152,909	22,508	2,514	5,400	8,528	750	684,360
2122 COUNSELING SERVICES	6,222,701	1,892,347	4,300	-	16,068	12,129	1,613	8,149,158
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	840,710	259,793	14,000	2,000	6,150	3,419	2,200	1,128,272
2139 OTHER HLTH SVCS-MEDICAID	507,832	223,423	-	-	-	200	2,500	733,955
2190 OTHER SUPPORT SERVICES-STUDENT	295,684	91,946	-	-	-	-	-	387,630



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>	-	-	-	-	-	-	-	
2200 INSTRUCTIONAL STAFF SPRT	24,500	4,345	373,200	-	25,000	1,047,084	-	\$ 1,474,129
2210 IMPROVEMENT INSTRUCT SVCS	2,004,314	587,557	13,500	800	23,000	50,253	7,900	2,687,324
2211 ADMIN LEARNING SERVICES	61,525	20,775	-	11,000	-	-	-	93,300
2212 CURRICULUM DEVELOPMENT	102,025	32,837	-	-	-	24,169	-	159,031
2213 STAFF DEVELOPMENT	289,530	270,573	56,726	-	48,635	51,479	2,000	718,943
2214 EVALUATION INSTRUCT SVCS	643,154	178,452	56,250	-	-	-	-	877,856
2219 LEARNING MATERIALS CENTER	61,467	20,768	-	-	-	-	-	82,235
2220 MEDIA SUPPORT SVCS	622,875	223,424	-	-	-	-	-	846,299
2222 LIBRARY SUPPORT SVCS	4,062,798	1,225,379	-	-	-	44,655	1,447	5,334,279
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,273	2,587
2225 INSTRUCTIONAL TECHNOLOGY	732,828	221,594	3,000	177,000	17,650	4,900	11,600	1,168,572
2231 ADMIN SPECIAL EDUCATION	615,559	174,081	-	-	-	-	-	789,640
2300 ADMIN GEN SUPPORT SVCS	15,000	217	8,000	1,000	19,000	9,500	12,500	65,217
2304 ADMIN GEN SUPPORT SVCS	1,014,786	284,476	-	-	-	-	-	1,299,262
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	14,500	3,571	35,134	61,705
2312 BOE SECTRY BOARD OF ED	36,239	11,181	-	-	-	-	-	47,420
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	72,101	23,662	54,977	-	2,500	3,650	500	157,390
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	170,865	60,089	16,576	-	-	500	-	248,030
2321 SUPERINTENDENT	474,137	129,279	45,065	1,600	82,452	22,048	63,000	817,581
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	105,865	28,279	-	-	1,000	1,500	-	136,644
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
2400 SCHOOL ADMIN SUPPORT SVC	373,086	4,765	-	-	-	-	-	377,851
2410 PRINCIPAL'S OFFICE	17,971,756	5,739,170	-	-	138,911	111,534	10,032	23,971,403
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2511 ADMIN BUSINESS SERVICES	258,644	72,022	1,000	-	11,000	4,000	14,000	360,666
2513 BUDGETING SERVICES	590,445	181,139	23,400	-	8,850	43,900	2,000	849,734
2515 PAYROLL SERVICES	415,447	127,770	-	-	3,000	-	-	546,217
2516 FINANCIAL ACCOUNTING SERVICES	730,501	220,912	392,943	6,100	22,300	10,400	10,100	1,393,256
2520 PURCHASING SERVICES	425,222	130,178	-	750	17,400	8,900	1,100	583,550
2530 WAREHOUSING/DISTRIBUTING	581,184	192,466	5,000	6,400	5,200	4,600	40,500	835,350
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	172,448	57,488	5,000	98,000	-	55,000	(361,073)	26,863
2600 MAINTENANCE & OPERATIONS	11,109,642	3,838,598	238,852	1,720,880	29,000	5,244,313	(10,266,800)	11,914,485
2610 ADMIN MAINTENANCE & OPS	1,058,194	312,663	-	-	2,650	33,197	950	1,407,654
2620 ENVIRONMENTAL SERVICES	183,478	54,545	23,000	-	4,725	1,714	3,225	270,687
2622 BUILDINGS	-	-	-	-	-	187,000	-	187,000
2623 TRADES	-	-	-	-	-	187,000	-	187,000
2624 HVAC	-	-	-	-	-	187,000	-	187,000
2627 ENERGY - PHASE I	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	-	-	-	-	-	187,000	-	187,000
2660 SECURITY SERVICES	1,556,751	559,488	2,341	5,000	4,200	25,600	11,100	2,164,480
2690 OTHER OPERATIONS	405,466	150,081	2,000	22,000	2,380	8,100	(85,359)	504,668
2800 CENTRAL SUPPORT SERVICES	5,000	72	284,599	265,000	20,000	100,000	-	674,671
2801 CENTRAL SUPPORT SERVICES	684,100	188,745	-	-	-	-	-	872,845
2811 PLANNING SERVICES	186,363	56,405	59,500	-	3,397	4,155	(1,820)	308,000
2814 RESEARCH/EVALUATION SERVICES	142,175	41,937	7,500	-	4,250	10,250	3,500	209,612
2820 COMMUNICATION SERVICES	238,337	75,141	8,000	-	9,230	7,551	11,800	350,059
2823 PUBLIC COMMUNICATION SERVICES	66,353	21,821	-	-	-	-	-	88,174
2830 HUMAN RESOURCES	1,528,147	436,382	43,318	3,500	21,450	42,641	16,093	2,091,531
2832 RECRUITMENT/PLACEMENT SERVICES	127,328	40,608	55,000	-	2,780	98,000	15,000	338,716
2834 INSV TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	5,000	-	350	300	200	5,850
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(6,190,277)	(6,190,277)
2841 SUPERVISING INFO SYS SERVICES	398,516	119,000	80,600	237,000	33,650	20,730	14,450	903,946
2842 SYSTEM ANALYSIS SERVICES	-	1,200	121,000	75,000	6,600	2,400	800	207,000
2843 PROGRAMMING SERVICES	1,437,068	420,407	26,500	1,844,137	40,550	5,450	2,100	3,776,212
2844 OPERATIONS SERVICES	433,637	127,790	26,500	388,000	16,500	15,500	6,000	1,013,927
2845 TELECOMMUNICATIONS	-	-	1,000	292,080	114,000	-	100	407,180
2849 OTHER INFORMATION SERVICES	1,228,156	376,974	55,000	300	33,000	2,300	10,200	1,705,930
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES CENTRAL	120,923	33,598	8,000	-	3,300	3,731	2,400	171,952
8916 JITSUYGO HIGH SCH PROGRAM	1,080	231	-	-	12,346	800	400	14,857
<b>PROJECT TOTAL</b>	<b>182,865,403</b>	<b>55,577,809</b>	<b>3,461,066</b>	<b>5,729,981</b>	<b>1,235,969</b>	<b>14,327,062</b>	<b>(16,364,237)</b>	<b>\$ 246,833,053</b>



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>0013 K-3 ENGLISH LANGUAGE DEVELOPMENT</b>								
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	\$ 300
<b>PROJECT TOTAL</b>	-	-	-	-	-	300	-	\$ 300
<b>0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT</b>								
0010 GEN ELEMENTARY ED	2,267,695	686,828	-	-	-	-	-	\$ 2,954,523
0060 INTEGRATED EDUCATION	497	106	-	-	-	-	-	603
<b>PROJECT TOTAL</b>	<b>2,268,192</b>	<b>686,934</b>	-	-	-	-	-	\$ 2,955,126
<b>0021 CHOICE</b>								
0020 GEN MIDDLE EDUCATION	428,621	129,753	-	-	-	600	-	\$ 558,974
<b>PROJECT TOTAL</b>	<b>428,621</b>	<b>129,753</b>	-	-	-	<b>600</b>	-	\$ 558,974
<b>0027 MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT</b>								
0020 GEN MIDDLE EDUCATION	486,432	147,300	-	-	-	-	-	\$ 633,732
<b>PROJECT TOTAL</b>	<b>486,432</b>	<b>147,300</b>	-	-	-	-	-	\$ 633,732
<b>0031 DROPOUT PREVENTION</b>								
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	775,020	233,216	228,725	-	-	15,500	-	1,252,461
2112 ATTENDANCE SERVICES	401,309	123,805	-	-	-	-	-	525,114
2113 SOCIAL WORK SERVICES	197,332	80,082	-	-	-	-	-	277,414
<b>PROJECT TOTAL</b>	<b>1,373,661</b>	<b>437,103</b>	<b>246,725</b>	-	-	<b>15,500</b>	-	\$ 2,072,989
<b>0032 PASSAGES</b>								
0030 GEN HIGH SCHOOL ED	194,260	56,928	-	-	-	-	-	\$ 251,188
<b>PROJECT TOTAL</b>	<b>194,260</b>	<b>56,928</b>	-	-	-	-	-	\$ 251,188
<b>0034 CONNECTIONS</b>								
0030 GEN HIGH SCHOOL ED	214,802	64,981	-	-	-	1,905	-	\$ 281,688
<b>PROJECT TOTAL</b>	<b>214,802</b>	<b>64,981</b>	-	-	-	<b>1,905</b>	-	\$ 281,688
<b>0035 MULTI-CULTURAL</b>								
0030 GEN HIGH SCHOOL ED	137,160	41,536	-	-	-	-	-	\$ 178,696
<b>PROJECT TOTAL</b>	<b>137,160</b>	<b>41,536</b>	-	-	-	-	-	\$ 178,696
<b>0036 SECONDARY LEVEL ENGLISH LANGUAGE DEVELOPMENT</b>								
0030 GEN HIGH SCHOOL ED	318,372	96,271	-	-	-	300	-	\$ 414,943
<b>PROJECT TOTAL</b>	<b>318,372</b>	<b>96,271</b>	-	-	-	<b>300</b>	-	\$ 414,943
<b>0037 EXPELLED STUDENT SERVICES</b>								
0030 GEN HIGH SCHOOL ED	-	-	-	-	2,800	1,200	-	\$ 4,000
<b>PROJECT TOTAL</b>	-	-	-	-	<b>2,800</b>	<b>1,200</b>	-	\$ 4,000
<b>0038 HIGH SCHOOL OPTIONS</b>								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,069	20,000	-	4,897	-	-	\$ 30,966
<b>PROJECT TOTAL</b>	<b>5,000</b>	<b>1,069</b>	<b>20,000</b>	-	<b>4,897</b>	-	-	\$ 30,966
<b>0039 ADVANCED PLACEMENT</b>								
0020 GEN MIDDLE EDUCATION	51,434	15,571	-	-	-	-	-	\$ 67,005
0030 GEN HIGH SCHOOL EDUCATION	51,434	15,571	-	-	-	-	-	67,005
<b>PROJECT TOTAL</b>	<b>102,868</b>	<b>31,142</b>	-	-	-	-	-	\$ 134,010
<b>0040 AVID</b>								
0020 GEN MIDDLE EDUCATION	30,556	9,126	16,800	-	8,000	3,263	17,000	\$ 84,745
0030 GEN HIGH SCHOOL EDUCATION	44,110	12,520	-	-	-	-	-	56,630
2213 STAFF DEVELOPMENT	-	-	-	-	22,000	-	-	22,000
<b>PROJECT TOTAL</b>	<b>74,666</b>	<b>21,646</b>	<b>16,800</b>	-	<b>30,000</b>	<b>3,263</b>	<b>17,000</b>	\$ 163,375
<b>0060 INTERDISCIPLINARY ED</b>								
0021 CHOICE PROGRAM	-	-	-	-	-	600	-	\$ 600
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>600</b>	-	\$ 600



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>0066 INTERDISCIPLINARY ED</b>								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
<b>PROJECT TOTAL</b>	-	-	-	-	-	700	-	\$ 700
<b>0067 INTERDISCIPLINARY ED</b>								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
<b>PROJECT TOTAL</b>	-	-	-	-	-	700	-	\$ 700
<b>0068 INTERDISCIPLINARY ED</b>								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	\$ 700
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	1,500	-	131	-	1,631
<b>PROJECT TOTAL</b>	-	-	-	1,500	-	831	-	\$ 2,331
<b>0071 TALENTED &amp; GIFTED (SRA)</b>								
0070 TALENTED AND GIFTED	-	-	300	-	200	8,405	-	\$ 8,905
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
<b>PROJECT TOTAL</b>	-	-	300	-	200	9,660	-	\$ 10,160
<b>0072 TALENTED AND GIFTED</b>								
0070 TALENTED AND GIFTED	321,320	136,862	-	-	-	602	-	\$ 458,784
1090 OTHER INDUST ARTS/TECH	93,041	27,551	20,000	-	-	-	-	140,592
<b>PROJECT TOTAL</b>	414,361	164,413	20,000	-	-	602	-	\$ 599,376
<b>0073 TAG - DISTRICT PROGRAMS</b>								
0070 TALENTED AND GIFTED	338,794	99,374	-	-	300,000	10,000	-	\$ 748,168
2200 SUPPORT SERVICES - INSTRUCTIONAL	3,000	642	-	-	-	-	-	3,642
2237 ADMIN TAG PROGRAMS	41,098	14,121	-	-	-	-	-	55,219
<b>PROJECT TOTAL</b>	382,892	114,137	-	-	300,000	10,000	-	\$ 807,029
<b>0089 SUMMER ONLINE</b>								
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	57,870	-	-	57,870
0060 GEN INTGRD ED	116,457	24,922	-	-	-	-	-	141,379
2190 INSTRUCTIONAL SUPPORT SERVICES	24,936	7,246	-	-	-	-	-	32,182
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	500	-	500
<b>PROJECT TOTAL</b>	141,393	32,168	-	-	57,870	500	-	\$ 231,931
<b>0094 STUDENT ACHIEVEMENT</b>								
0090 OTHER GEN EDUCATION	-	-	-	-	-	8,500	-	\$ 8,500
2219 COUNSELING SERVICES	55,500	11,878	-	-	-	125,500	-	192,878
<b>PROJECT TOTAL</b>	55,500	11,878	-	-	-	134,000	-	\$ 201,378
<b>0137 FAMILY ADVOCATE PROGRAM</b>								
2113 SOCIAL WORK SERVICES	131,995	50,731	-	-	-	-	-	\$ 182,726
<b>PROJECT TOTAL</b>	131,995	50,731	-	-	-	-	-	\$ 182,726
<b>0193 PLANNING INNOVATIONS</b>								
2811 PLANNING SERVICES	144,189	39,804	-	-	2,860	6,690	450	\$ 193,993
<b>PROJECT TOTAL</b>	144,189	39,804	-	-	2,860	6,690	450	\$ 193,993
<b>0660 ENGLISH AS 2ND LANGUAGE</b>								
0010 GEN ELEMENTARY ED	3,060,595	926,257	-	-	-	75	-	\$ 3,986,927
0020 GEN MIDDLE EDUCATION	1,092,757	330,775	-	-	-	1,241	-	1,424,773
0030 GEN HIGH SCHOOL EDUCATION	907,585	274,845	-	-	-	3,615	-	1,186,045
0090 OTHER GEN EDUCATION	342,168	74,137	-	-	-	-	-	416,305
2214 EVALUATION INSTRUCT SVCS	31,606	10,572	-	-	-	-	-	42,178
<b>PROJECT TOTAL</b>	5,434,711	1,616,586	-	-	-	4,931	-	\$ 7,056,228
<b>2001 IB PROGRAM</b>								
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	170,571	50,249	-	-	6,000	6,000	20,000	252,820
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
<b>PROJECT TOTAL</b>	170,571	50,249	3,700	-	29,500	7,000	33,600	\$ 294,620
<b>2118 FAMILY RESOURCE SCHOOLS</b>								
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	\$ 160,000
<b>PROJECT TOTAL</b>	-	-	160,000	-	-	-	-	\$ 160,000
<b>2161 TRANSLATION SERVICES</b>								
2100 SUPPORT SERVICES-STUDENT	69,368	22,294	69,379	-	-	3,871	-	\$ 164,912
<b>PROJECT TOTAL</b>	69,368	22,294	69,379	-	-	3,871	-	\$ 164,912





## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>2191 ADA/504 SERVICES</b>								
2100 SUPPORT SERVICES-STUDENT	110,452	32,806	27,810	-	-	-	5,000	\$ 176,068
<b>PROJECT TOTAL</b>	<b>110,452</b>	<b>32,806</b>	<b>27,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>\$ 176,068</b>
<b>2205 INDUCTION</b>								
2200 INSTRUCTIONAL STAFF SPPRT	230,797	65,267	5,000	-	20,287	15,152	6,000	\$ 342,503
<b>PROJECT TOTAL</b>	<b>230,797</b>	<b>65,267</b>	<b>5,000</b>	<b>-</b>	<b>20,287</b>	<b>15,152</b>	<b>6,000</b>	<b>\$ 342,503</b>
<b>2215 CULTURAL DIVERSITY</b>								
2200 INSTRUCTIONAL STAFF SPPRT	6,600	1,413	10,945	-	5,000	48,258	-	\$ 72,216
<b>PROJECT TOTAL</b>	<b>6,600</b>	<b>1,413</b>	<b>10,945</b>	<b>-</b>	<b>5,000</b>	<b>48,258</b>	<b>-</b>	<b>\$ 72,216</b>
<b>2216 FIRST AID TRAINING</b>								
2200 INSTRUCTIONAL STAFF SPPRT	4,519	968	-	-	-	2,500	-	\$ 15,987
<b>PROJECT TOTAL</b>	<b>4,519</b>	<b>968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>8,000</b>	<b>\$ 15,987</b>
<b>2218 CURRICULUM DEVELOPMENT COUNCIL</b>								
2212 CURRICULUM DEVELOPMENT	5,000	1,400	-	-	-	-	-	\$ 6,400
<b>PROJECT TOTAL</b>	<b>5,000</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 6,400</b>
<b>2236 SUPERVISION-LIT/LANG</b>								
2200 INSTRUCTIONAL STAFF SPPRT	488,584	144,151	-	-	1,811	74,611	-	\$ 709,157
2212 CURRICULUM DEVELOPMENT	15,400	3,295	-	-	-	7,302	-	25,997
2214 EVALUATION INSTRUCT SVCS	4,500	963	-	-	-	-	-	5,463
<b>PROJECT TOTAL</b>	<b>508,484</b>	<b>148,409</b>	<b>-</b>	<b>-</b>	<b>1,811</b>	<b>81,913</b>	<b>-</b>	<b>\$ 740,617</b>
<b>2391 ELEM EDUCATION SUPPORT</b>								
2300 ADMIN GEN SUPPORT SVCS	185,181	52,454	-	1,300	18,455	5,081	3,150	\$ 265,621
<b>PROJECT TOTAL</b>	<b>185,181</b>	<b>52,454</b>	<b>-</b>	<b>1,300</b>	<b>18,455</b>	<b>5,081</b>	<b>3,150</b>	<b>\$ 265,621</b>
<b>2393 SECONDARY ED SUPPORT</b>								
2300 ADMIN GEN SUPPORT SVCS	286,330	76,855	2,000	1,700	18,500	7,340	7,147	\$ 399,872
<b>PROJECT TOTAL</b>	<b>286,330</b>	<b>76,855</b>	<b>2,000</b>	<b>1,700</b>	<b>18,500</b>	<b>7,340</b>	<b>7,147</b>	<b>\$ 399,872</b>
<b>2395 BVSD FOUNDATION SUPPORT</b>								
2300 ADMIN GEN SUPPORT SVCS	-	-	47,500	-	-	-	-	\$ 47,500
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>47,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 47,500</b>
<b>2491 SCHOOL LEVEL SUPPORT</b>								
2400 SCHOOL ADMIN SUPPORT SVC	13,852	2,964	22,000	-	15,035	11,000	2,000	\$ 66,851
<b>PROJECT TOTAL</b>	<b>13,852</b>	<b>2,964</b>	<b>22,000</b>	<b>-</b>	<b>15,035</b>	<b>11,000</b>	<b>2,000</b>	<b>\$ 66,851</b>
<b>2550 MAILROOM</b>								
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	\$ 7,600
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 7,600</b>
<b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>								
2620 ENVIRONMENTAL SERVICES	-	-	-	15,000	-	-	-	\$ 15,000
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 15,000</b>
<b>2622 DISPOSAL SERVICES</b>								
2620 ENVIRONMENTAL SERVICES	-	-	-	196,920	-	-	-	\$ 196,920
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 196,920</b>
<b>2623 RECYCLING SERVICES</b>								
2620 ENVIRONMENTAL SERVICES	-	-	-	137,316	-	-	-	\$ 137,316
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>137,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 137,316</b>
<b>2834 SUBSTITUTE OFFICE</b>								
2830 HUMAN RESOURCES	67,055	21,973	-	-	-	-	-	\$ 89,028
<b>PROJECT TOTAL</b>	<b>67,055</b>	<b>21,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 89,028</b>
<b>3120 STATE VOCATIONAL ED</b>								
0030 GEN HIGH SCHOOL EDUCATION	1,428,868	431,274	-	35,936	-	36,576	-	\$ 1,932,654
0033 TEEN PARENTING PROGRAM	1,994	425	-	-	-	-	-	2,419
0035 EARLY CHILDHOOD	-	-	-	-	-	3,435	-	3,435
0090 OTHER GEN ED	-	-	-	-	-	100,000	-	100,000
0300 BUSINESS EDUCATION	-	-	-	-	-	8,165	-	8,165
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	1,891	-	1,891
0560 DRAMA	-	-	-	-	-	500	-	500
0741 NURSING ASSISTING	-	-	-	-	2,066	2,500	129	4,695
0761 MEDICAL ASSISTING	-	-	-	-	-	6,069	-	6,069
0920 HOME ECONOMICS, FAMILY FOCUS	-	-	-	-	-	3,978	-	3,978
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	8,076
0930 OCCUP PREP	-	-	-	-	-	9,160	-	9,160



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>3120 STATE VOCATIONAL ED (continued)</b>								
0936 COSMETOLOGY	-	-	-	-	-	5,705	250	5,955
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	4,325	500	5,725
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,028	-	1,028
1010 CONSTRUCTION	-	-	-	-	-	7,004	324	7,328
1060 METALS, PLATICS & WOODS	-	-	-	-	-	8,244	-	8,244
1070 AUTO MECHANICS	-	-	1,000	-	-	7,495	322	8,817
1089 COLLISION REPAIR	-	-	1,000	-	-	6,462	324	7,786
1390 OTHER SCIENCE	-	-	-	-	-	3,549	-	3,549
1500 SOCIAL SCIENCES	-	-	-	-	-	4,237	-	4,237
1600 TECHNICAL EDUCATION/COMP TECH	-	-	-	-	-	1,643	-	1,643
1930 HIGH SPONSOR STUDENT ACT	5,207	1,115	-	-	-	-	-	6,322
2122 COUNSELING SERVICES	91,347	27,216	-	-	-	6	194	118,763
2232 ADMIN VOC VOCATIONAL ED	122,104	35,054	-	-	-	-	-	157,158
2410 PRINCIPAL'S OFFICE	108,160	36,846	-	-	-	3,474	526	149,006
<b>PROJECT TOTAL</b>	<b>1,757,680</b>	<b>531,930</b>	<b>2,000</b>	<b>35,936</b>	<b>2,966</b>	<b>233,522</b>	<b>2,569</b>	<b>\$ 2,566,603</b>
<b>3130 STATE ECEA SPECIAL ED</b>								
0092 ESY EXTENDED SCHOOL YEAR	120,652	25,819	4,325	-	800	4,045	-	\$ 155,641
0093 HOMEBOUND/HOSPITAL	23,879	5,110	-	-	-	-	-	28,989
1700 SPECIAL EDUCATION	9,043,474	2,826,549	11,808	9,585	850,035	158,397	32,994	12,932,842
1710 PHYS DISABILITY	1,240,573	381,205	-	-	-	-	-	1,621,778
1720 VISUAL DISABILITY	131,432	40,289	-	-	-	-	-	171,721
1730 HEARING DISABILITY	667,558	213,833	-	-	-	456	-	881,847
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	2,013,782	695,648	-	-	-	600	-	2,710,030
1760 COMMUNICATIVE DISABILITY	28,833	6,171	-	-	4,000	6,300	-	45,304
1770 SPEECH/LANGUAGE DISABILITY	4,043,388	1,206,496	-	-	-	-	-	5,249,884
1780 MULTIPLE DISABILITIES	3,596,666	1,349,696	-	-	-	250	-	4,946,612
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,526,480	543,396	173	-	-	-	-	2,070,049
1799 OTHER SPED	3,426,448	1,291,929	-	-	-	11,000	-	4,729,377
2113 SOCIAL WORK SERVICES	1,237,187	357,926	-	-	-	-	-	1,595,113
2123 COUNSELING SERVICES	885,487	258,615	-	-	-	-	-	1,144,102
2140 PSYCHOLOGICAL SERVICES	1,774,893	513,933	-	-	-	-	-	2,288,826
2149 OTHER PSYCHOLOGICAL SERVICES	318,851	97,965	-	-	-	-	-	416,816
2153 AUDIOLOGY SERVICES	117,261	32,808	-	-	-	-	-	150,069
2213 STAFF DEVELOPMENT	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL ED	361,810	108,117	-	-	-	-	675	470,602
<b>PROJECT TOTAL</b>	<b>30,558,654</b>	<b>9,955,505</b>	<b>76,456</b>	<b>9,585</b>	<b>857,410</b>	<b>186,462</b>	<b>33,669</b>	<b>\$ 41,677,741</b>
<b>3150 STATE TALENTED &amp; GIFTED</b>								
0070 TALENTED AND GIFTED	120,015	36,344	-	-	-	-	-	\$ 156,359
1900 STUDENT ACTIVITIES	5,650	1,211	-	-	8,000	12,700	-	27,561
2237 ADMIN TAG PROGRAMS	138,664	38,911	300	-	9,000	36,792	1,000	224,667
<b>PROJECT TOTAL</b>	<b>264,329</b>	<b>76,466</b>	<b>300</b>	<b>-</b>	<b>17,000</b>	<b>49,492</b>	<b>1,000</b>	<b>\$ 408,587</b>
<b>3206 READ ACT</b>								
0090 OTHER GEN ED	-	-	282,992	-	-	-	-	\$ 282,992
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	161,116	-	-	-	-	161,116
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>444,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 444,108</b>
<b>9003 MEDICAID</b>								
2139 OTHER HLTH SVCS-MEDICAID	921,930	280,716	19,000	3,250	20,000	193,330	151,500	1,589,726
<b>PROJECT TOTAL</b>	<b>921,930</b>	<b>280,716</b>	<b>19,000</b>	<b>3,250</b>	<b>20,000</b>	<b>193,330</b>	<b>151,500</b>	<b>\$ 1,589,726</b>
<b>GRAND TOTAL</b>	<b>230,335,280</b>	<b>70,643,858</b>	<b>4,655,089</b>	<b>6,140,088</b>	<b>2,640,560</b>	<b>15,364,265</b>	<b>(16,093,152)</b>	<b>\$ 313,685,988</b>



## Authorized Positions

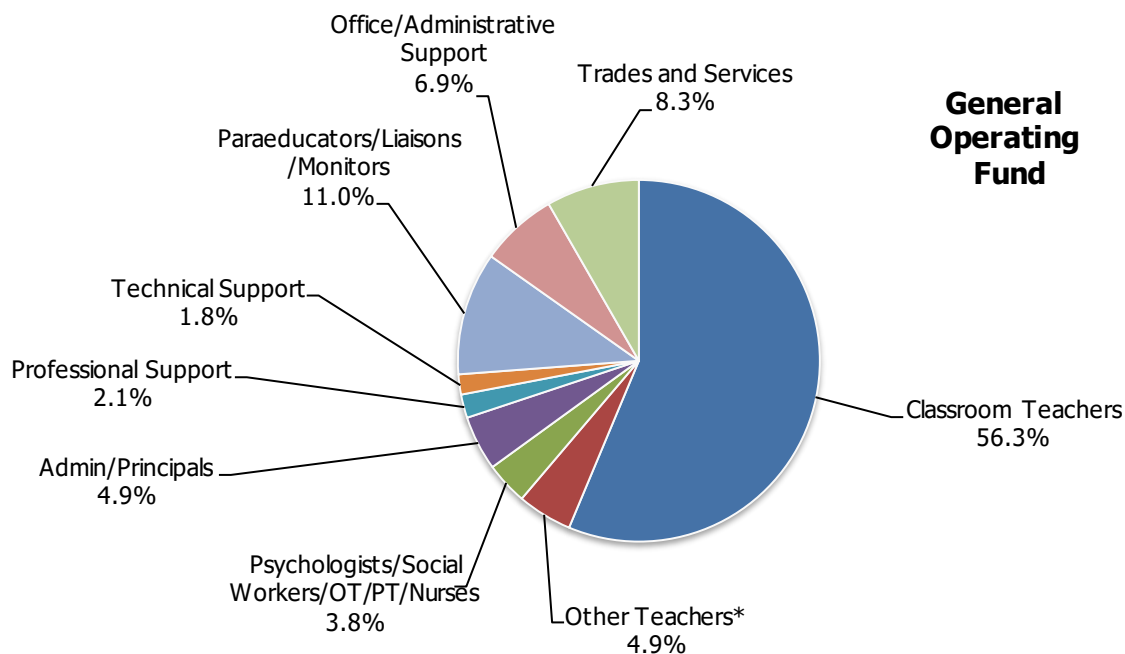
	2015-16	2016-17	2017-18	2018-19	2019-20
Classroom Teachers	1,549.082	1,558.331	1,562.433	1,551.326	1,589.149
Other Teachers*	111.884	112.810	135.589	152.600	160.950
Psychologists/Social Workers/OT/PT/Nurses	100.118	100.118	106.093	106.873	107.472
Admin/Principals	131.332	131.232	135.582	135.342	136.342
Professional Support	50.646	50.896	58.255	64.713	64.713
Technical Support	52.212	52.212	49.613	50.637	50.637
Paraeducators/Liaisons/Monitors	309.458	312.767	306.443	314.455	346.733
Office/Administrative Support	192.960	191.961	192.347	199.280	199.280
Trades and Services	216.575	223.325	233.575	232.075	234.075
<b>TOTAL FTE:</b>	<b>2,714.267</b>	<b>2,733.652</b>	<b>2,779.930</b>	<b>2,807.301</b>	<b>2,889.351</b>

\* Other Teachers- Temporary Assignments, Teacher Librarians & Counselors

Note: Authorized Positions do not include positions funded by the Charter Schools.

	2015-16 Audited	2016-17 Audited	2017-18 Audited	2018-19 Submitted	2019-20 Projected
TOTAL STUDENT FTE	29,702.3	29,673.2	29,822.0	29,865.0	30,513.5
STUDENT FTE (Less Charters)	27,411.0	27,388.9	27,566.9	27,576.2	28,181.5
CHARTER STUDENT FTE	2,291.3	2,284.3	2,255.1	2,288.8	2,332.0

FTE is defined as Full Time Equivalent. This measurement equals the salary and benefits of one full-time employee and may be divided into increments to hire more than one person.



Note: Chart percentages may not equal 100% due to rounding

## Location Budget by Object

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>ELEMENTARY SCHOOLS</b>									
101 CURR DEPT - ELEM LEVEL	6.490	555,465	168,230	-	-	-	1,249,100	-	\$ 1,972,795
102 RESERVES - ELEM LEVEL	26.505	1,862,623	596,988	163,000	-	23,500	11,000	13,600	2,670,711
119 BEAR CREEK ELEMENTARY	34.081	2,455,110	775,786	-	37,105	1,700	63,383	7,300	3,340,384
120 BIRCH ELEMENTARY	34.570	2,479,589	793,972	-	17,986	338	90,953	1,275	3,384,113
124 COLUMBINE ELEMENTARY	44.430	3,403,359	1,064,946	1,500	81,403	1,200	124,685	3,000	4,680,093
127 CREST VIEW ELEMENTARY	49.398	3,719,929	1,173,403	-	39,384	-	107,527	75	5,040,318
130 DOUGLASS ELEMENTARY	33.949	2,504,873	794,892	-	20,742	-	87,012	-	3,407,519
131 SANCHEZ ELEMENTARY	37.722	2,919,900	909,793	-	35,687	1,640	88,172	1,400	3,956,592
132 EISENHOWER ELEMENTARY	37.488	2,716,478	867,389	1,400	36,470	390	95,463	1,400	3,718,990
134 EMERALD ELEMENTARY	36.916	2,717,441	858,587	-	19,012	602	101,673	6,659	3,703,974
136 FLATIRON ELEMENTARY	20.213	1,493,335	474,348	-	17,052	204	52,851	264	2,038,054
138 FOOTHILL ELEMENTARY	38.625	2,765,520	876,758	500	38,291	1,550	79,480	1,650	3,763,749
141 GOLD HILL ELEMENTARY	3.432	253,727	78,614	-	2,987	-	9,133	33	344,494
144 HEATHERWOOD ELEMENTARY	29.946	2,071,026	670,127	-	31,726	100	77,529	978	2,851,486
147 JAMESTOWN ELEMENTARY	3.368	252,216	79,688	-	1,047	-	8,247	-	341,198
150 KOHL ELEMENTARY	34.213	2,468,847	789,624	-	23,846	400	73,494	2,300	3,358,511
153 LAFAYETTE ELEMENTARY	40.971	3,029,225	960,138	-	17,109	196	69,102	700	4,076,470
154 RYAN ELEMENTARY	42.114	3,016,895	966,775	-	26,818	1,232	80,160	900	4,092,780
156 FIRESIDE ELEMENTARY	40.966	2,957,725	944,304	-	63,497	200	82,812	1,500	4,050,038
157 LOUISVILLE ELEMENTARY	47.135	3,337,699	1,071,236	-	27,618	960	72,082	2,496	4,512,091
158 COAL CREEK ELEMENTARY	34.805	2,539,941	807,587	-	43,988	-	60,603	-	3,452,119
161 BCSIS	24.190	1,847,910	580,196	551	17,509	50	43,258	150	2,489,624
164 CREEKSIDE ELEMENTARY	35.195	2,479,358	798,589	-	56,720	200	70,792	500	3,406,159
166 MESA ELEMENTARY	22.254	1,656,945	524,601	-	31,346	-	49,953	-	2,262,845
169 NEDERLAND ELEMENTARY	28.124	1,969,896	631,358	-	17,342	350	83,394	250	2,702,590
180 PIONEER ELEMENTARY	43.980	3,279,486	1,034,207	1,394	33,297	800	146,079	3,304	4,498,567
185 SUPERIOR ELEMENTARY	37.040	2,710,657	861,221	120	32,200	40	95,821	84	3,700,143
190 UNIVERSITY HILL ELEM	42.611	3,267,670	1,023,912	1,269	32,024	226	130,037	426	4,455,564
192 HIGH PEAKS ELEMENTARY	23.417	1,795,885	563,267	-	15,317	25	41,408	1,370	2,417,272
193 COMMUNITY MONTESSORI	25.759	1,921,435	606,669	-	50,210	350	52,498	469	2,631,631
196 WHITTIER ELEMENTARY	35.487	2,728,139	851,455	-	18,105	200	81,047	150	3,679,096
<b>LEVEL TOTAL</b>	<b>995.394</b>	<b>73,178,304</b>	<b>23,198,660</b>	<b>169,734</b>	<b>885,838</b>	<b>36,453</b>	<b>3,478,748</b>	<b>52,233</b>	<b>\$ 100,999,970</b>
<b>MIDDLE SCHOOLS</b>									
201 CURR DEPT - MIDDLE LEVEL	13.106	1,122,699	339,936	-	-	-	216,100	-	\$ 1,678,735
202 RESERVES - MIDDLE LEVEL	5.332	424,166	131,787	34,800	-	30,080	3,263	17,000	641,096
225 BROOMFIELD HEIGHTS MIDDLE	49.379	3,764,214	1,171,370	151	40,158	1,201	163,159	5,160	5,145,413
230 MANHATTAN MIDDLE	45.164	3,515,620	1,098,166	-	77,838	2,890	99,805	2,645	4,796,964
240 CASEY MIDDLE	53.464	4,233,996	1,310,090	-	36,862	1,896	136,278	7,302	5,726,424
250 CENTENNIAL MIDDLE	47.720	3,789,359	1,174,347	-	59,552	1,405	143,408	4,025	5,172,096
252 ANGEVINE MIDDLE	57.547	4,517,011	1,407,111	-	57,992	1,000	182,011	6,200	6,171,325
254 LOUISVILLE MIDDLE	50.507	3,906,328	1,212,814	-	49,699	2,680	129,311	-	5,300,832
260 PLATT MIDDLE	42.404	3,147,209	995,744	300	49,727	500	129,210	1,534	4,324,224
270 SOUTHERN HILLS MIDDLE	40.157	3,077,649	965,887	525	81,799	1,151	161,472	2,393	4,290,876
<b>LEVEL TOTAL</b>	<b>404.780</b>	<b>31,498,251</b>	<b>9,807,252</b>	<b>35,776</b>	<b>453,627</b>	<b>42,803</b>	<b>1,364,017</b>	<b>46,259</b>	<b>\$ 43,247,985</b>
<b>SENIOR HIGH SCHOOLS</b>									
301 CURR DEPT - SENIOR LEVEL	7.225	619,332	187,488	-	-	-	234,800	-	\$ 1,041,620
302 RESERVES - SENIOR LEVEL	9.672	784,262	241,371	269,425	-	432,311	23,500	20,400	1,771,269
310 BOULDER HIGH	143.645	11,005,766	3,452,998	-	71,430	-	505,236	-	15,035,430
315 BROOMFIELD HIGH	110.692	8,446,275	2,651,116	-	89,054	6,697	348,282	13,504	11,554,928
320 CENTAURUS HIGH	107.486	8,138,043	2,552,996	-	84,475	5,751	350,214	15,330	11,146,809
330 FAIRVIEW HIGH	140.578	10,654,563	3,343,101	-	134,630	5,000	478,924	9,674	14,625,892
350 NEW VISTA HIGH	27.589	2,225,407	687,941	2,700	30,215	1,650	83,393	4,277	3,035,583
360 MONARCH HIGH	112.717	8,654,356	2,711,394	1,241	35,767	372	341,518	25,778	11,770,426
<b>LEVEL TOTAL</b>	<b>659.604</b>	<b>50,528,004</b>	<b>15,828,405</b>	<b>273,366</b>	<b>445,571</b>	<b>451,781</b>	<b>2,365,867</b>	<b>88,963</b>	<b>\$ 69,981,957</b>



## Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>VOCATIONAL/TECHNICAL SCHOOLS</b>									
440 ARAPAHOE RIDGE HIGH	18.825	1,576,568	483,044	300	1,500	500	60,438	1,100	\$ 2,123,450
461 BOULDER UNIVERSAL	11.455	935,910	288,840	-	-	4,200	1,200	2,300	1,232,450
490 TECHNICAL ED CENTER	21.300	1,581,385	499,637	2,000	48,429	2,966	268,794	2,569	2,405,780
<b>LEVEL TOTAL</b>	<b>51.580</b>	<b>4,093,863</b>	<b>1,271,521</b>	<b>2,300</b>	<b>49,929</b>	<b>7,666</b>	<b>330,432</b>	<b>5,969</b>	<b>\$ 5,761,680</b>
<b>COMBINATION SCHOOLS</b>									
502 MONARCH K-8	65.400	4,800,037	1,525,014	-	94,451	200	193,780	400	\$ 6,613,882
503 NEDERLAND MIDDLE/SENIOR	34.664	2,540,249	807,697	-	29,769	3,977	109,474	1,330	3,492,496
505 ASPEN CREEK K-8	74.467	5,432,371	1,729,138	600	43,049	400	166,239	2,748	7,374,545
506 ELDORADO K-8	62.877	4,891,359	1,528,876	-	59,278	1,000	162,035	600	6,643,148
507 HALCYON	0.000	4,076	872	-	-	-	-	-	4,948
509 MEADOWLARK K-8	57.474	4,197,235	1,336,301	-	75,882	915	92,713	1,200	5,704,246
590 SUMMER SCHOOL	0.500	61,229	13,825	-	-	-	-	-	75,054
595 ALTERNATIVE LEARNING OPTIONS	1.000	252,001	61,567	2,520	-	97,300	6,000	-	419,388
<b>LEVEL TOTAL</b>	<b>296.382</b>	<b>22,178,557</b>	<b>7,003,290</b>	<b>3,120</b>	<b>302,429</b>	<b>103,792</b>	<b>730,241</b>	<b>6,278</b>	<b>\$ 30,327,707</b>
<b>CHARTER SCHOOLS</b>									
925 SUMMIT CHARTER	1.750	75,537	29,432	-	11,248	-	39,242	-	\$ 155,459
932 BOULDER PREP CHARTER	1.000	82,146	25,180	-	-	-	-	-	107,326
952 HORIZONS K-8 CHARTER	0.000	-	-	-	18,440	-	31,858	-	50,298
954 JUSTICE HIGH CHARTER	1.000	82,146	25,180	-	-	-	-	-	107,326
<b>LEVEL TOTAL</b>	<b>3.750</b>	<b>239,829</b>	<b>79,792</b>	<b>-</b>	<b>29,688</b>	<b>-</b>	<b>71,100</b>	<b>-</b>	<b>\$ 420,409</b>
<b>CENTRALIZED SERVICES</b>									
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	813	-	-	-	-	-	\$ 4,613
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	47,500	-	-	-	-	47,500
2321 SUPERINTENDENT	3.800	474,137	129,279	45,065	1,600	82,452	22,048	63,000	817,581
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	100,000
<b>LOCATION TOTAL</b>	<b>3.800</b>	<b>477,937</b>	<b>130,092</b>	<b>192,565</b>	<b>1,600</b>	<b>82,452</b>	<b>22,048</b>	<b>63,000</b>	<b>\$ 969,694</b>
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	1.200	110,452	32,806	27,810	-	-	-	5,000	\$ 176,068
2304 ADMIN GEN SUPPORT SVCS	0.800	160,096	41,510	-	-	-	-	-	201,606
2315 LEGAL SERVICES	1.000	72,101	23,662	54,977	-	2,500	3,650	500	157,390
<b>LOCATION TOTAL</b>	<b>3.000</b>	<b>342,649</b>	<b>97,978</b>	<b>82,787</b>	<b>-</b>	<b>2,500</b>	<b>3,650</b>	<b>5,500</b>	<b>\$ 535,064</b>
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
2210 IMPROVEMENT INSTRUC SVCS	0.000	-	-	-	-	23,000	47,419	4,500	\$ 74,919
2211 ADMIN LEARNING SERVICES	0.000	-	-	-	11,000	-	-	-	11,000
2213 STAFF DEVELOPMENT	0.000	61,000	13,054	35,700	-	18,600	1,000	1,500	130,854
2219 LEARNING MATERIALS CENTER	1.000	116,967	32,646	-	-	-	-	-	149,613
2304 ADMIN GEN SUPPORT SVCS	2.000	259,074	72,115	-	-	-	-	-	331,189
2823 PUBLIC COMMUNICATION SVCS	1.000	66,353	21,821	-	-	-	-	-	88,174
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>503,394</b>	<b>139,636</b>	<b>35,700</b>	<b>11,000</b>	<b>41,600</b>	<b>48,419</b>	<b>6,000</b>	<b>\$ 785,749</b>
606 BUSINESS SERVICES DIVISION									
2114 STUDENT ACCOUNTING SERVICES	6.000	491,751	152,909	22,508	1,220	5,400	8,500	750	\$ 683,038
2304 ADMIN GEN SUPPORT SVCS	1.000	76,372	25,183	-	-	-	-	-	101,555
2390 OTHER SUPPORT SERVICES	0.000	-	-	-	-	3,200	1,500	900	5,600
2511 SUPERVISING BUSINESS SERVICES	2.000	258,644	72,022	1,000	-	11,000	4,000	14,000	360,666
<b>LOCATION TOTAL</b>	<b>9.000</b>	<b>826,767</b>	<b>250,114</b>	<b>23,508</b>	<b>1,220</b>	<b>19,600</b>	<b>14,000</b>	<b>15,650</b>	<b>\$ 1,150,859</b>
607 STRATEGIC INITIATIVES									
2811 PLANNING SERVICES	1.000	144,189	39,804	-	-	2,860	6,690	450	\$ 193,993
2843 PROGRAMMING SERVICES	0.500	47,303	13,960	-	-	16,300	-	-	77,563
<b>LOCATION TOTAL</b>	<b>1.500</b>	<b>191,492</b>	<b>53,764</b>	<b>-</b>	<b>-</b>	<b>19,160</b>	<b>6,690</b>	<b>450</b>	<b>\$ 271,556</b>



## Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2019-20 PROPOSED BUDGET
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUCT SVCS	5.000	643,154	178,452	56,250	-	-	-	-	\$ 877,856
2814 RESEARCH/EVALUATION SVCS	1.500	142,175	41,937	7,500	-	4,250	10,250	3,500	209,612
<b>LOCATION TOTAL</b>	<b>6.500</b>	<b>785,329</b>	<b>220,389</b>	<b>63,750</b>	<b>-</b>	<b>4,250</b>	<b>10,250</b>	<b>3,500</b>	<b>\$ 1,087,468</b>
609 VOCATIONAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,140	-	-	-	36,576	-	\$ 48,716
2232 ADMIN VOC VOCATIONAL ED	1.000	122,104	35,054	-	-	-	-	-	157,158
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>132,104</b>	<b>37,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,576</b>	<b>-</b>	<b>\$ 205,874</b>
610 PRESCHOOL ADMINISTRATION									
2231 ADMIN SPED SPECIAL EDUC	0.804	77,233	23,100	-	-	-	-	-	\$ 100,333
<b>LOCATION TOTAL</b>	<b>0.804</b>	<b>77,233</b>	<b>23,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 100,333</b>
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	25,819	4,325	-	800	4,045	-	\$ 155,641
0093 HOMEBOUND/HOSPITAL	0.000	44,599	9,544	-	-	-	-	-	54,143
1700 SPECIAL EDUCATION	13.361	866,167	286,733	11,808	9,585	849,325	38,560	32,994	2,095,172
1710 PHYS DISABILITY	15.425	1,240,573	381,205	-	-	-	-	-	1,621,778
1720 VISUAL DISABILITY	1.600	131,432	40,289	-	-	-	-	-	171,721
1730 HEARING DISABILITY	10.200	667,558	213,833	-	-	-	-	-	881,391
1750 SPECIAL ED S.I.E.D	4.000	328,582	100,719	-	-	-	-	-	429,301
1760 COMMUNICATIVE DISABILITY	0.000	28,833	6,171	-	-	4,000	6,000	-	45,004
1770 SPEECH/LANGUAGE DISABILITY	45.762	4,043,388	1,206,496	-	-	-	-	-	5,249,884
1791 PRESCH DISABILITY CHILD	12.200	482,767	195,668	173	-	-	-	-	678,608
1799 OTHER SPED	0.000	-	-	-	-	-	10,000	-	10,000
2113 SOCIAL WORK SERVICES	12.120	1,237,187	357,926	-	-	-	-	-	1,595,113
2123 COUNSELING SERVICES	9.000	885,487	258,615	-	-	-	-	-	1,144,102
2140 PSYCHOLOGICAL SERVICES	19.440	1,774,893	513,933	-	-	-	-	-	2,288,826
2149 OTHER PSYCHOLOGICAL SERVICES	3.950	318,851	97,965	-	-	-	-	-	416,816
2153 AUDIOLOGY SERVICES	1.000	117,261	32,808	-	-	-	-	-	150,069
2213 STAFF DEVELOPMENT	0.000	-	-	60,150	-	2,575	3,460	-	66,185
2231 ADMIN SPED SPECIAL EDUC	9.100	900,136	259,098	-	-	-	-	675	1,159,909
<b>LOCATION TOTAL</b>	<b>157.158</b>	<b>13,188,366</b>	<b>3,986,822</b>	<b>76,456</b>	<b>9,585</b>	<b>856,700</b>	<b>62,065</b>	<b>33,669</b>	<b>\$ 18,213,663</b>
612 READING									
2210 IMPROVEMENT INSTRL SVCS	1.000	140,252	37,769	-	-	-	-	-	\$ 178,021
<b>LEVEL TOTAL</b>	<b>158.158</b>	<b>13,328,618</b>	<b>4,024,591</b>	<b>76,456</b>	<b>9,585</b>	<b>856,700</b>	<b>62,065</b>	<b>33,669</b>	<b>\$ 18,391,684</b>
613 STUDENT SUCCESS									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	1,811	2,595	-	\$ 4,406
2210 IMPROVEMENT INSTRL SVCS	1.000	104,965	30,875	-	-	-	-	-	135,840
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>104,965</b>	<b>30,875</b>	<b>-</b>	<b>-</b>	<b>1,811</b>	<b>2,595</b>	<b>-</b>	<b>\$ 140,246</b>
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	5,650	1,211	-	-	8,000	12,700	-	\$ 27,561
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,600	1,413	10,945	-	5,000	46,758	-	70,716
2237 ADMIN -TAG PROGRAMS	1.900	179,762	53,032	300	-	9,000	36,792	1,000	279,886
<b>LOCATION TOTAL</b>	<b>1.900</b>	<b>192,012</b>	<b>55,656</b>	<b>11,245</b>	<b>-</b>	<b>22,000</b>	<b>96,250</b>	<b>1,000</b>	<b>\$ 378,163</b>
616 LANGUAGE, CULTURE & EQUITY									
0090 OTHER GEN EDUCATION	0.120	10,168	3,089	-	-	-	-	-	\$ 13,257
2200 INSTRUCTIONAL STAFF SPRT	5.000	488,584	144,151	-	-	-	-	-	632,735
2212 CURRICULUM DEVELOPMENT	0.000	15,400	3,295	-	-	-	7,302	-	25,997
2214 EVALUATION INSTRUCT SVCS	0.500	36,106	11,535	-	-	-	-	-	47,641
<b>LOCATION TOTAL</b>	<b>5.620</b>	<b>550,258</b>	<b>162,070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,302</b>	<b>-</b>	<b>\$ 719,630</b>
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	9,112	1,950	-	-	-	10,000	-	\$ 21,062
0090 OTHER GEN EDUCATION	0.000	-	-	24,000	-	-	31,000	-	55,000
2300 ADMIN GEN SUPPORT SVCS	1.500	185,181	52,454	-	1,300	18,455	5,081	3,150	265,621
2304 ADMIN GEN SUPPORT SVCS	2.000	253,692	71,554	-	-	-	-	-	325,246
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	2,060	-	-	11,035	6,000	1,000	29,718
<b>LOCATION TOTAL</b>	<b>3.500</b>	<b>457,608</b>	<b>128,018</b>	<b>24,000</b>	<b>1,300</b>	<b>29,490</b>	<b>52,081</b>	<b>4,150</b>	<b>\$ 696,647</b>
618 MIDDLE LEVEL ED ADMIN									
2304 ADMIN GEN SUPPORT SVCS	1.000	132,776	36,757	-	-	-	-	-	\$ 169,533
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>132,776</b>	<b>36,757</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 169,533</b>



## Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2019-20 PROPOSED BUDGET
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,498	-	-	-	-	-	\$ 8,498
2300 ADMIN GEN SUPPORT SVCS	1.800	286,330	76,855	10,000	2,700	37,500	16,840	19,647	449,872
2304 ADMIN GEN SUPPORT SVCS	1.000	132,776	37,357	-	-	-	-	-	170,133
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	4,229	904	22,000	-	4,000	5,000	1,000	37,133
<b>LOCATION TOTAL</b>	<b>2.800</b>	<b>430,335</b>	<b>116,614</b>	<b>32,000</b>	<b>2,700</b>	<b>41,500</b>	<b>21,840</b>	<b>20,647</b>	<b>\$ 665,636</b>
628 BOARD OF EDUCATION									
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	7,300	1,200	14,500	3,571	35,134	\$ 61,705
2312 BOE SECTRY BOARD OF EDUC	0.400	36,239	11,181	-	-	-	-	-	47,420
2314 ELECTION SERVICES	0.000	-	-	81,100	-	-	-	-	81,100
2317 AUDIT SERVICES	0.000	-	-	61,735	-	-	-	-	61,735
2834 IN SVC TRAINING NON-CERT	0.000	-	-	14,000	-	1,604	-	-	15,604
<b>LOCATION TOTAL</b>	<b>0.400</b>	<b>36,239</b>	<b>11,181</b>	<b>164,135</b>	<b>1,200</b>	<b>16,104</b>	<b>3,571</b>	<b>35,134</b>	<b>\$ 267,564</b>
630 HEALTH									
2210 IMPROVEMENT INSTRUCT SVCS	0.500	56,475	15,810	-	-	-	-	-	\$ 72,285
<b>LOCATION TOTAL</b>	<b>0.500</b>	<b>56,475</b>	<b>15,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 72,285</b>
631 ART									
2210 IMPROVEMENT INSTRUCT SVCS	0.500	47,818	14,671	4,000	800	-	770	1,600	\$ 69,659
2211 ADMIN LEARNING SERVICES	0.000	2,000	428	-	-	-	-	-	2,428
2213 STAFF DEVELOPMENT	0.000	935	200	-	-	700	-	-	1,835
<b>LOCATION TOTAL</b>	<b>0.500</b>	<b>50,753</b>	<b>15,299</b>	<b>4,000</b>	<b>800</b>	<b>700</b>	<b>770</b>	<b>1,600</b>	<b>\$ 73,922</b>
632 MUSIC									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	20,000	-	-	\$ 20,000
2210 IMPROVEMENT INSTRUCT SVCS	1.000	81,636	25,721	4,500	-	-	1,064	1,800	114,721
2211 ADMIN LEARNING SERVICES	0.000	776	166	-	-	-	-	-	942
2213 STAFF DEVELOPMENT	0.000	453	97	-	-	4,000	-	-	4,550
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>82,865</b>	<b>25,984</b>	<b>4,500</b>	<b>-</b>	<b>24,000</b>	<b>1,064</b>	<b>1,800</b>	<b>\$ 140,213</b>
633 HEALTH/PHYSICAL EDUCATION									
2211 ADMIN LEARNING SERVICES	0.000	330	71	-	-	-	-	-	\$ 401
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	3,640	-	3,640
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	400	-	-	400
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>330</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>3,640</b>	<b>-</b>	<b>\$ 4,441</b>
634 ENGLISH LANGUAGE DEVELOPMENT									
0090 OTHER GEN ED	0.460	38,977	11,840	-	-	-	-	-	\$ 50,817
0500 ENG LANG ARTS	0.000	41,150	8,806	-	-	-	-	-	49,956
2210 IMPROVEMENT INSTRUCT SVCS	12.720	1,232,453	362,604	-	-	-	-	-	1,595,057
2211 ADMIN LEARNING SERVICES	1.000	58,419	20,110	-	-	-	-	-	78,529
2213 STAFF DEVELOPMENT	0.000	43,300	9,267	18,105	-	16,465	7,933	200	95,270
2219 OTHER INSTRUCTIONAL	0.000	-	-	-	-	-	80,000	-	80,000
<b>LOCATION TOTAL</b>	<b>14.180</b>	<b>1,414,299</b>	<b>412,627</b>	<b>18,105</b>	<b>-</b>	<b>16,465</b>	<b>87,933</b>	<b>200</b>	<b>\$ 1,949,629</b>
635 DISTRICT-WIDE INSTRUCTION									
1808 COCURRICULAR ACTIVITIES	0.000	330,671	70,763	-	-	-	-	-	\$ 401,434
1910 ELEM SPONSOR STUDENT ACT	0.000	62,215	13,314	-	-	-	-	-	75,529
1920 MIDDLE SPONSOR STUDENT ACT	0.000	102,727	21,984	-	-	-	-	-	124,711
1930 HIGH SCHOOL SPONSOR STUDENT ACT	0.000	461,572	98,777	-	-	-	-	-	560,349
1935 CHEER/POMS	0.000	86,812	18,578	-	-	-	-	-	105,390
2100 SUPPORT SERVICES-STUDENTS	6.000	533,205	165,178	97,135	-	16,000	5,171	-	816,689
2112 ATTENDANCE SERVICES	5.600	401,309	123,805	-	-	-	-	-	525,114
2122 COUNSELING SERVICES	0.000	-	-	4,000	-	15,179	1,700	1,400	22,279
2219 OTHER INSTRUCTIONAL	0.000	-	-	-	-	-	45,500	-	45,500
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	43,975
2811 PLANNING SERVICES	2.000	186,363	56,405	59,500	-	3,397	4,155	(1,820)	308,000
<b>LOCATION TOTAL</b>	<b>13.600</b>	<b>2,164,874</b>	<b>568,804</b>	<b>160,635</b>	<b>-</b>	<b>78,551</b>	<b>56,526</b>	<b>(420)</b>	<b>\$ 3,028,970</b>





## Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2019-20 PROPOSED BUDGET
636 MATHEMATICS									
2210 IMPROVEMENT INSTRUCT SVCS	1.740	172,490	51,479	-	-	-	-	-	\$ 223,969
2213 STAFF DEVELOPMENT	0.000	20,000	4,280	-	-	-	6,500	-	30,780
<b>LOCATION TOTAL</b>	<b>1.740</b>	<b>192,490</b>	<b>55,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>\$ 254,749</b>
637 SCIENCE									
1310 GENERAL SCIENCE	0.000	-	-	-	-	-	-	2,000	\$ 2,000
2210 IMPROVEMENT INSTRUCT SVCS	1.000	111,750	32,818	5,000	-	-	1,000	-	150,568
2212 CURRICULUM DEVELOPMENT	1.500	86,581	29,937	-	-	-	-	-	116,518
2213 STAFF DEVELOPMENT	0.000	5,740	1,230	-	-	1,000	9,302	300	17,572
<b>LOCATION TOTAL</b>	<b>2.500</b>	<b>204,071</b>	<b>63,985</b>	<b>5,000</b>	<b>-</b>	<b>1,000</b>	<b>10,302</b>	<b>2,300</b>	<b>\$ 286,658</b>
638 SOCIAL STUDIES									
2210 IMPROVEMENT INSTRUCT SVCS	0.500	56,475	15,810	-	-	-	-	-	\$ 72,285
2213 STAFF DEVELOPMENT	0.000	7,856	1,682	-	-	2,000	2,894	-	14,432
<b>LOCATION TOTAL</b>	<b>0.500</b>	<b>64,331</b>	<b>17,492</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,894</b>	<b>-</b>	<b>\$ 86,717</b>
639 WORLD LANGUAGES									
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	4,220	280	-	\$ 4,500
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,220</b>	<b>280</b>	<b>-</b>	<b>\$ 4,500</b>
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	3,000	-	-	-	7,000	\$ 10,000
2610 ADMIN MAINTENANCE & OPS	2.663	277,757	81,422	-	-	2,650	33,197	950	395,976
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	120,923	33,598	8,000	-	3,300	3,731	2,400	171,952
<b>LOCATION TOTAL</b>	<b>3.663</b>	<b>398,680</b>	<b>115,020</b>	<b>11,000</b>	<b>-</b>	<b>5,950</b>	<b>36,928</b>	<b>10,350</b>	<b>\$ 577,928</b>
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	48.000	3,432,673	1,085,278	33,000	88,000	29,000	43,332	51,900	\$ 4,763,183
2610 ADMIN MAINTENANCE & OPS	8.000	780,437	231,241	-	-	-	-	-	1,011,678
2622 BUILDINGS	0.000	-	-	-	-	-	187,000	-	187,000
2623 TRADES	0.000	-	-	-	-	-	187,000	-	187,000
2624 HVAC	0.000	-	-	-	-	-	187,000	-	187,000
2627 ENERGY - PHASE I	0.000	-	-	-	-	1,500	-	-	1,500
2631 GROUNDS	0.000	-	-	-	-	-	187,000	-	187,000
<b>LOCATION TOTAL</b>	<b>56.000</b>	<b>4,213,110</b>	<b>1,316,519</b>	<b>33,000</b>	<b>88,000</b>	<b>30,500</b>	<b>791,332</b>	<b>51,900</b>	<b>\$ 6,524,361</b>
643 ENVIRONMENTAL SERVICES									
2600 MAINTENANCE & OPERATIONS	2.000	77,142	31,654	-	-	-	-	-	\$ 108,796
2620 ENVIRONMENTAL SERVICES	2.000	183,478	54,545	23,000	349,236	4,725	1,714	3,225	619,923
2660 SECURITY SERVICES	13.200	1,012,779	319,932	2,341	5,000	4,200	25,600	11,100	1,380,952
2690 OTHER OPERATIONS	9.500	405,466	150,081	2,000	22,000	2,380	8,100	(205,359)	384,668
<b>LOCATION TOTAL</b>	<b>26.700</b>	<b>1,678,865</b>	<b>556,212</b>	<b>27,341</b>	<b>376,236</b>	<b>11,305</b>	<b>35,414</b>	<b>(191,034)</b>	<b>\$ 2,494,339</b>
652 COMMUNITY SCHOOLS									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	165,500	-	\$ 165,500
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,500</b>	<b>-</b>	<b>\$ 165,500</b>
668 COMMUNICATION SERVICES									
2801 CENTRAL SUPPORT SERVICES	1.000	141,357	39,208	-	-	-	-	-	\$ 180,565
2820 COMMUNICATION SERVICES	3.000	238,337	75,141	8,000	-	9,230	7,551	11,800	350,059
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>379,694</b>	<b>114,349</b>	<b>8,000</b>	<b>-</b>	<b>9,230</b>	<b>7,551</b>	<b>11,800</b>	<b>\$ 530,624</b>
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	105,865	28,279	-	-	1,000	1,500	-	\$ 136,644
<b>LOCATION TOTAL</b>	<b>0.750</b>	<b>105,865</b>	<b>28,279</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,500</b>	<b>-</b>	<b>\$ 136,644</b>
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.000	322,853	85,821	4,546	-	16,000	25,681	8,000	\$ 462,901
<b>LOCATION TOTAL</b>	<b>3.000</b>	<b>322,853</b>	<b>85,821</b>	<b>4,546</b>	<b>-</b>	<b>16,000</b>	<b>25,681</b>	<b>8,000</b>	<b>\$ 462,901</b>
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.840	230,797	65,267	5,000	-	25,287	15,152	6,000	\$ 347,503
2213 STAFF DEVELOPMENT	0.000	-	234,621	-	-	-	-	-	234,621
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	2,112	16,576	-	-	500	-	29,058
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	5,000	-	350	300	200	5,850
2830 HUMAN RESOURCES	14.050	1,272,349	372,534	38,772	3,500	5,450	16,960	8,093	1,717,658
2832 RECRUITMENT/PLACEMENT SVC	1.750	127,328	40,608	55,000	-	2,780	98,000	15,000	338,716
2801 CENTRAL SUPPORT SERVICES	2.000	283,322	77,347	-	-	-	-	-	360,669
<b>LOCATION TOTAL</b>	<b>19.640</b>	<b>1,923,666</b>	<b>792,489</b>	<b>120,348</b>	<b>3,500</b>	<b>33,867</b>	<b>130,912</b>	<b>29,293</b>	<b>\$ 3,034,075</b>



## Location Budget by Object (continued)

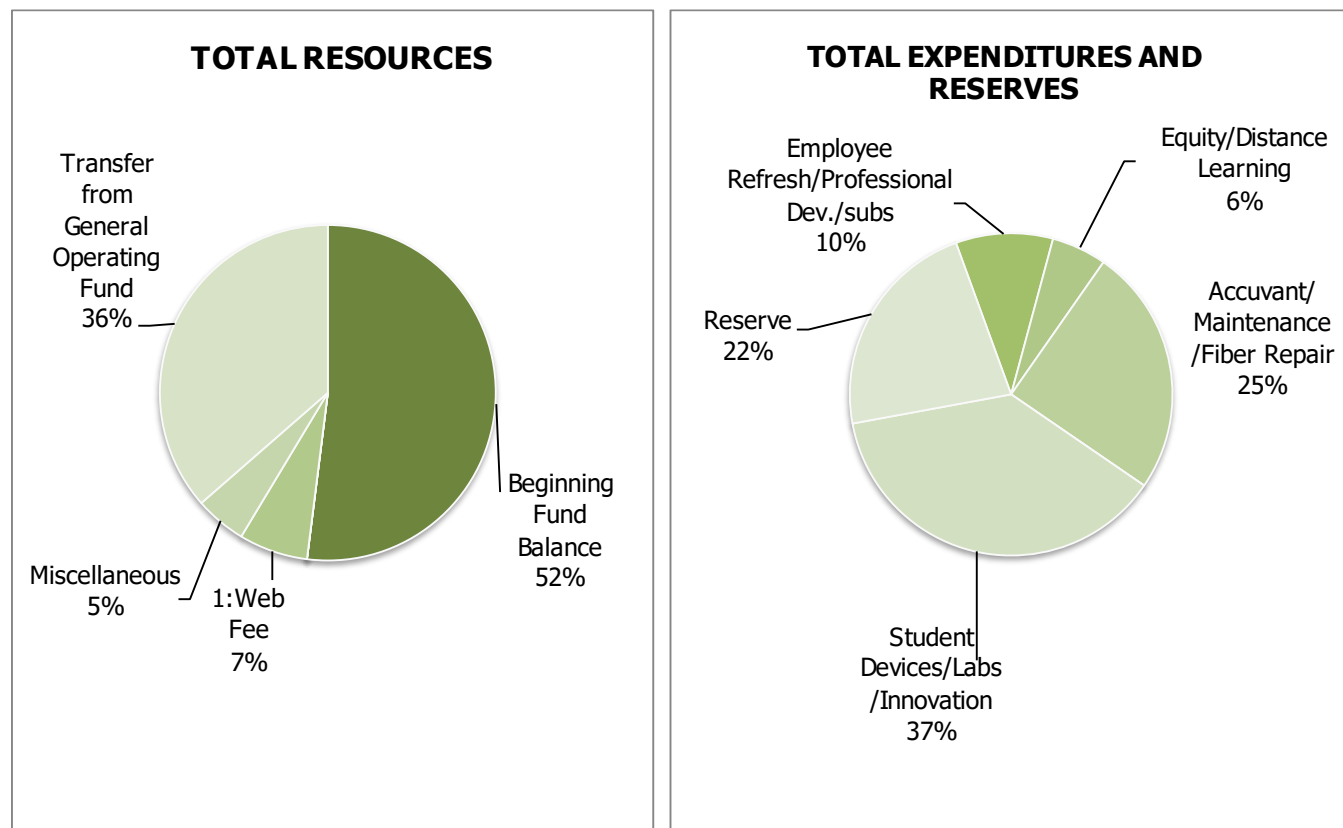
LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2019-20 PROPOSED BUDGET
<b>CENTRALIZED SERVICES (continued)</b>									
688 BUDGET SERVICES									
2513 BUDGETING SERVICES	7.000	590,445	181,139	23,400	-	8,850	43,900	2,000	\$ 849,734
<b>LOCATION TOTAL</b>	<b>7.000</b>	<b>590,445</b>	<b>181,139</b>	<b>23,400</b>	<b>-</b>	<b>8,850</b>	<b>43,900</b>	<b>2,000</b>	<b>\$ 849,734</b>
689 INFORMATION TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	11.000	622,875	223,424	-	-	-	-	-	\$ 846,299
2225 INSTRUCTIONAL TECHNOLOGY	7.800	732,828	221,594	3,000	177,000	17,650	4,900	11,600	1,168,572
2801 CENTRAL SUPPORT SERVICES	2.000	259,421	72,190	-	-	-	-	-	331,611
2841 SUPERVISING INFO SYS SERVICES	4.000	398,516	119,000	80,600	237,000	33,650	20,730	14,450	903,946
2842 SYSTEM ANALYSIS SERVICES	0.000	-	1,200	121,000	75,000	6,600	2,400	800	207,000
2843 PROGRAMMING SERVICES	13.000	1,389,765	406,447	26,500	1,844,137	24,250	5,450	2,100	3,698,649
2844 OPERATIONS SERVICES	4.000	433,637	127,790	26,500	388,000	16,500	15,500	6,000	1,013,927
2849 OTHER INFORMATION SERVICES	14.000	1,228,156	376,974	55,000	300	33,000	2,300	10,200	1,705,930
<b>LOCATION TOTAL</b>	<b>55.800</b>	<b>5,065,198</b>	<b>1,548,619</b>	<b>312,600</b>	<b>2,721,437</b>	<b>131,650</b>	<b>51,280</b>	<b>45,150</b>	<b>\$ 9,875,934</b>
690 FINANCE & ACCOUNTING									
2139 OTHER HLTH SVCS-MEDICAID	0.250	17,443	5,640	-	-	-	-	-	\$ 23,083
2515 PAYROLL SERVICES	5.000	415,447	127,770	-	-	3,000	-	-	546,217
2516 FINANCIAL ACCOUNTING SVCS	9.100	730,501	220,912	6,893	6,100	22,300	10,400	10,100	1,007,206
<b>LOCATION TOTAL</b>	<b>14.350</b>	<b>1,163,391</b>	<b>354,322</b>	<b>6,893</b>	<b>6,100</b>	<b>25,300</b>	<b>10,400</b>	<b>10,100</b>	<b>\$ 1,576,506</b>
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	425,222	130,178	-	750	17,400	8,900	1,100	\$ 583,550
<b>LOCATION TOTAL</b>	<b>5.000</b>	<b>425,222</b>	<b>130,178</b>	<b>-</b>	<b>750</b>	<b>17,400</b>	<b>8,900</b>	<b>1,100</b>	<b>\$ 583,550</b>
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.181	840,710	259,793	14,000	2,000	6,150	3,419	2,200	\$ 1,128,272
2139 OTHER HLTH SVCS-MEDICAID	11.481	904,487	275,076	19,000	3,250	20,000	193,330	154,000	1,569,143
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	968	-	-	-	2,500	8,000	15,987
<b>LOCATION TOTAL</b>	<b>22.662</b>	<b>1,749,716</b>	<b>535,837</b>	<b>33,000</b>	<b>5,250</b>	<b>26,150</b>	<b>199,249</b>	<b>164,200</b>	<b>\$ 2,713,402</b>
<b>LEVEL TOTAL</b>	<b>457.067</b>	<b>40,816,909</b>	<b>12,452,644</b>	<b>1,478,514</b>	<b>3,230,678</b>	<b>1,581,705</b>	<b>2,065,793</b>	<b>337,039</b>	<b>\$ 61,963,282</b>
<b>SERVICE CENTERS</b>									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	581,184	192,466	5,000	14,000	5,200	4,600	40,500	\$ 842,950
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	16,157	-	16,157
<b>LOCATION TOTAL</b>	<b>9.000</b>	<b>581,184</b>	<b>192,466</b>	<b>5,000</b>	<b>14,000</b>	<b>5,200</b>	<b>20,757</b>	<b>40,500</b>	<b>\$ 859,107</b>
792 PRINT SHOP									
2540 PRINT SHOP DISTRICT	2.750	172,448	57,488	5,000	98,000	-	55,000	(361,073)	\$ 26,863
<b>LOCATION TOTAL</b>	<b>2.750</b>	<b>172,448</b>	<b>57,488</b>	<b>5,000</b>	<b>98,000</b>	<b>-</b>	<b>55,000</b>	<b>(361,073)</b>	<b>\$ 26,863</b>
793 TELECOMMUNICATIONS									
2845 TELECOMMUNICATIONS	0.000	-	-	1,000	292,080	114,000	-	100	\$ 407,180
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>292,080</b>	<b>114,000</b>	<b>-</b>	<b>100</b>	<b>\$ 407,180</b>
796 TRANSPORTATION SERVICES									
2600 MAINTENANCE & OPERATIONS	0.750	36,216	13,442	-	-	-	-	-	\$ 49,658
<b>LOCATION TOTAL</b>	<b>0.750</b>	<b>36,216</b>	<b>13,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 49,658</b>
<b>LEVEL TOTAL</b>	<b>12.500</b>	<b>789,848</b>	<b>263,396</b>	<b>11,000</b>	<b>404,080</b>	<b>119,200</b>	<b>75,757</b>	<b>(320,473)</b>	<b>\$ 1,342,808</b>
<b>DISTRICT-WIDE COSTS</b>									
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,892	-	-	-	-	-	\$ 22,079
808 SCHOOL ALLOCATIONS	0.000	1,011,000	242,034	310,470	-	500	65,575	120,000	1,749,579
809 DISTRICT ALLOCATIONS	1.813	5,633,768	369,143	2,370,809	287,535	296,660	4,642,892	(16,429,920)	(2,829,113)
<b>LEVEL TOTAL</b>	<b>1.813</b>	<b>6,662,955</b>	<b>615,069</b>	<b>2,681,279</b>	<b>287,535</b>	<b>297,160</b>	<b>4,708,467</b>	<b>(16,309,920)</b>	<b>\$ (1,057,455)</b>
<b>OTHER OPERATIONAL UNITS</b>									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	4,608	-	4,364	-	\$ 8,972
971 EDUCATION CENTER BUILDING	4.000	206,065	74,476	-	29,734	-	138,001	500	448,776
973 MAPLETON EARLY CHILDHOOD CENTER	2.106	126,623	43,071	-	5,843	-	21,144	-	196,681
975 HALYCON BUILDING	0.375	16,072	6,282	-	10,528	-	10,334	-	43,216
<b>LEVEL TOTAL</b>	<b>6.481</b>	<b>348,760</b>	<b>123,829</b>	<b>-</b>	<b>50,713</b>	<b>-</b>	<b>173,843</b>	<b>500</b>	<b>\$ 697,645</b>
<b>GRAND TOTAL</b>	<b>2,889.351</b>	<b>\$ 230,335,280</b>	<b>\$ 70,643,858</b>	<b>\$ 4,655,089</b>	<b>\$ 6,140,088</b>	<b>\$ 2,640,560</b>	<b>\$ 15,364,265</b>	<b>\$ (16,093,152)</b>	<b>\$ 313,685,988</b>





## Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions. The estimated carryover amounts are for projects that span multiple years. Current year funding includes revenues from the Federal E-Rate reimbursement program, Fiber and the 1:Web Program. The General Operating Fund transfer has decreased to account for the moving of personnel and classroom software out of the Technology Fund and into the General Operating Fund. Timing of equipment purchases affect the carryover balance in this fund.





**Technology Fund (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2018-19 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,799,130	\$ 2,304,185	\$ 2,381,340	\$ 2,197,175	<b>\$ 2,211,678</b>
REVENUE:					
Miscellaneous Local	\$ 344,537	\$ 397,751	\$ 134,945	\$ 297,868	<b>\$ 211,024</b>
1:Web Fee	-	35,929	57,912	166,371	<b>282,213</b>
Transfer from General Operating Fund	1,638,795	1,637,089	1,857,137	1,744,473	<b>1,549,473</b>
TOTAL REVENUE	\$ 1,983,332	\$ 2,070,769	\$ 2,049,994	\$ 2,208,712	<b>\$ 2,042,710</b>
TOTAL RESOURCES	<u>\$ 3,782,462</u>	<u>\$ 4,374,954</u>	<u>\$ 4,431,334</u>	<u>\$ 4,405,887</u>	<b><u>\$ 4,254,388</u></b>
EXPENDITURES:					
Personnel	\$ 31,245	\$ -	\$ -	\$ -	<b>\$ -</b>
Purchased Services	223,947	-	-	-	<b>-</b>
Supplies	139,826	-	-	-	<b>-</b>
Equipment	1,083,259	-	-	-	<b>-</b>
Other Uses	-	-	-	-	<b>-</b>
Employee Devices/Professional Dev.	-	363,255	576,147	236,000	<b>315,000</b>
Equity	-	-	85,885	160,792	<b>178,176</b>
Maintenance	-	439,047	409,319	497,239	<b>803,980</b>
Classroom Software	-	249,597	163,041	142,452	<b>-</b>
Student Devices/Labs/Innovation	-	941,715	999,767	1,157,726	<b>1,212,872</b>
TOTAL EXPENDITURES	<u>\$ 1,478,277</u>	<u>\$ 1,993,614</u>	<u>\$ 2,234,159</u>	<u>\$ 2,194,209</u>	<b><u>\$ 2,510,028</u></b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 75,301</b>
GAAP RESERVES	-	-	-	-	<b>647,000</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 722,301</u></b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 1,478,277</u>	<u>\$ 1,993,614</u>	<u>\$ 2,234,159</u>	<u>\$ 2,194,209</u>	<b><u>\$ 3,232,329</u></b>
ENDING BALANCE	<u>\$ 2,304,185</u>	<u>\$ 2,381,340</u>	<u>\$ 2,197,175</u>	<u>\$ 2,211,678</u>	<b><u>\$ 1,022,059</u></b>



## Athletics Fund

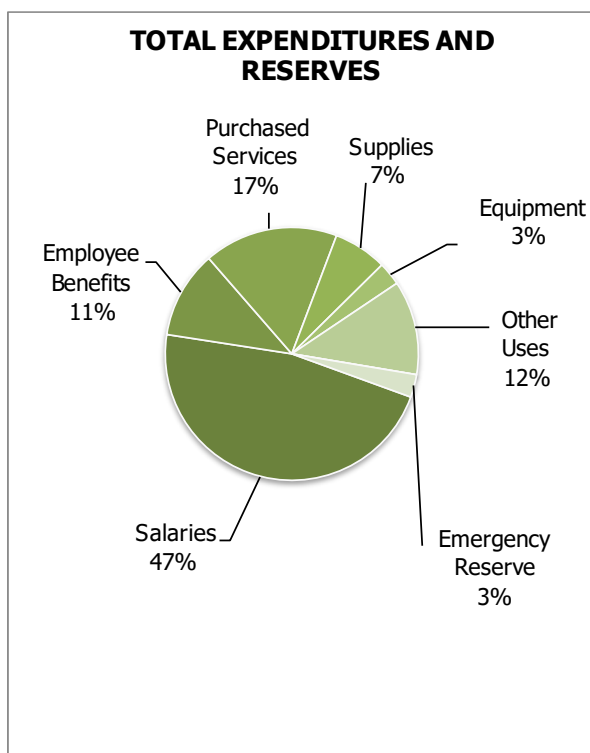
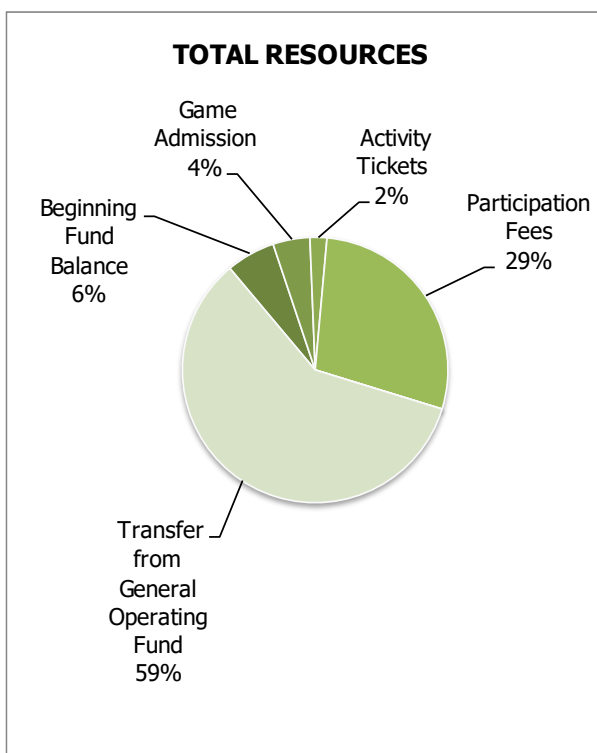
The Proposed Budget includes step, COLA, and PERA increases. The budget reflects an ongoing increase in the transfer amount from the General Operating Fund of \$9.2K to cover salary and benefit increases. All Charter School athletic program expenditures are reflected in the Charter School Fund.

### Middle Level

- 13 middle schools offer interscholastic sports and intramural sports;
- 8 interscholastic sports are offered: football, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track, and co-ed cross country;
- 235 interscholastic coaches in middle level programs;
- The average cost of a middle level coach is \$2,745 per season;
- Participation numbers are at 57 percent of total middle school students for interscholastic sports (8th grade), and intramurals. This statistic may include individuals that participate in more than one sport.

### High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield);
- 13 interscholastic sports each are offered for boys and girls;
- Coaching positions are allocated based on the number of participants in each school with an average of 69 per high school (except Nederland with 19 coaches);
- State tournament expenses are paid from the building activity account;
- \$100K per year is spent on facility rental (swim pools, arenas, softball fields, golf courses);
- The average cost of a coach is \$3,537 per season;
- Participation numbers are at 53 percent of total high school students. This statistic may include individuals that participate in more than one sport;
- 55% of the athletic budget is funded from a transfer from the General Operating Fund;
- Approximately \$40K per year is spent on helmet reconditioning and safety equipment.





**Athletics Fund** (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$114,675	\$ 267,137	\$ 423,047	\$ 485,249	<b>\$ 210,176</b>
REVENUE:					
Game Admission	\$ 170,286	\$ 180,975	\$ 175,209	\$ 158,250	<b>\$ 158,250</b>
Activity Tickets	91,907	72,705	88,090	72,460	<b>72,460</b>
Participation Fees	989,080	1,020,734	1,003,991	996,504	<b>996,504</b>
Transfer from General Operating Fund	2,004,320	2,000,870	2,016,328	2,070,254	<b>2,079,449</b>
TOTAL REVENUE	\$ 3,255,593	\$ 3,275,284	\$ 3,283,618	\$ 3,297,468	<b>\$ 3,306,663</b>
TOTAL RESOURCES	<u>\$ 3,370,268</u>	<u>\$ 3,542,421</u>	<u>\$ 3,706,665</u>	<u>\$ 3,782,717</u>	<b><u>\$ 3,516,839</u></b>
EXPENDITURES:					
Personnel	\$ 1,832,429	\$ 1,884,768	\$ 1,904,927	\$ 2,032,632	<b>\$ 2,041,827</b>
Purchased Services	528,914	532,187	699,365	602,752	<b>602,752</b>
Supplies	192,193	145,378	180,057	392,453	<b>240,780</b>
Equipment	123,766	141,119	83,060	120,458	<b>104,802</b>
Other Uses	425,829	415,922	354,007	424,246	<b>424,246</b>
TOTAL EXPENDITURES	<u>\$ 3,103,131</u>	<u>\$ 3,119,374</u>	<u>\$ 3,221,416</u>	<u>\$ 3,572,541</u>	<b><u>\$ 3,414,407</u></b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 102,432</b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,103,131</u>	<u>\$ 3,119,374</u>	<u>\$ 3,221,416</u>	<u>\$ 3,572,541</u>	<b><u>\$ 3,516,839</u></b>
ENDING BALANCE	<u>\$ 267,137</u>	<u>\$ 423,047</u>	<u>\$ 485,249</u>	<u>\$ 210,176</u>	<b><u>\$ -</u></b>

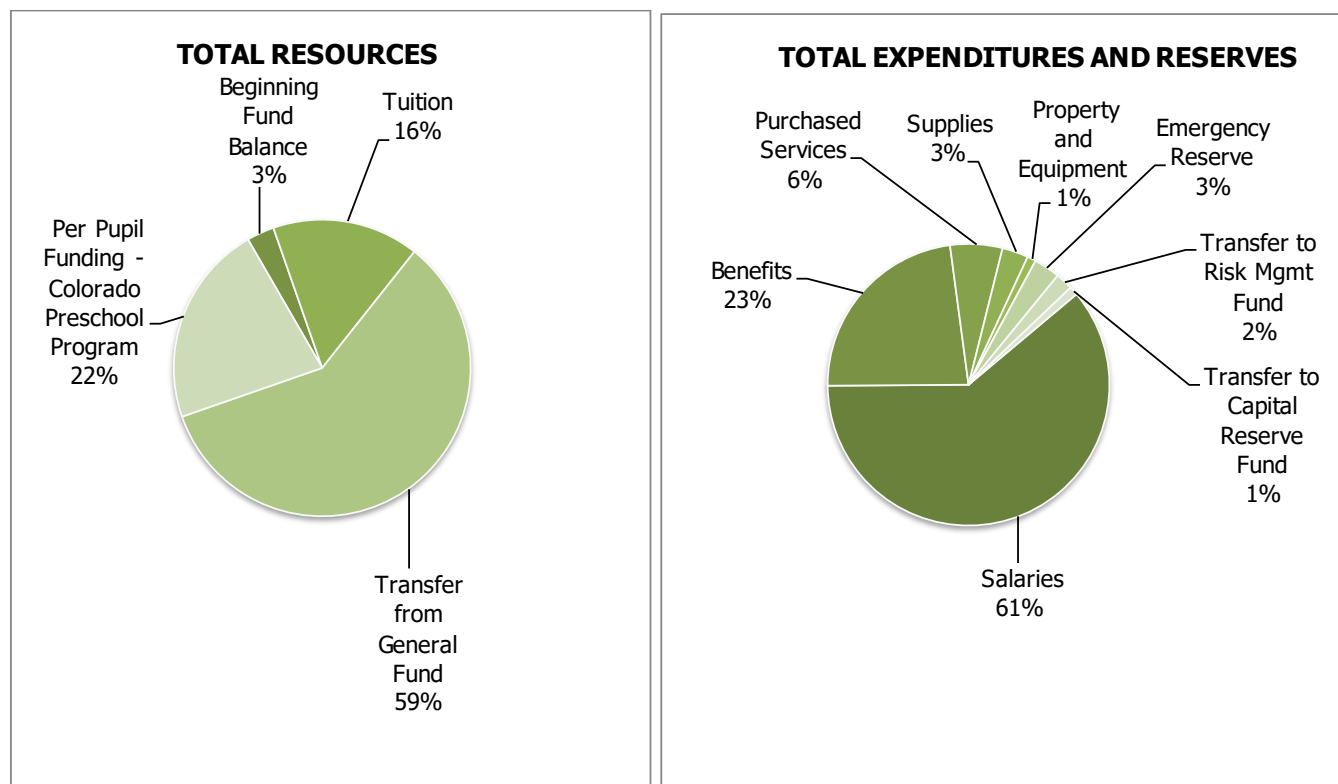




## Preschool Fund

The preschool general fund includes a total of 75 sessions of preschool in 20 elementary schools and the Mapleton Early Childhood Center. A reduced tuition rate allows parents to request enrollment for a scholarship rate of \$200 per month for four half-days of preschool, for a nine month schedule. Full tuition rates are \$400 a month with a schedule of four half-days per week. In addition, the Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day at \$495 per month and a full-day, five day a week program for \$1,100 a month, for a nine month schedule. The Preschool Enrichment Program is only offered at Mapleton Early Childhood Center. The Community Montessori tuition rates are as follows; for a five day a week, half-day program, the rate is \$594 per month, with an extended half-day option available for an additional \$403.

The Colorado Preschool Program was combined with the Preschool Fund beginning with the 2018-19 fiscal year. Funding for the 2019-20 Colorado Preschool Program and the Early Childhood At-Risk Enhancement (ECARES), which is part of the Colorado Preschool Program, serves half-day and full-day preschool. BVSD is expecting an allocation of 424 slots (212 FTE) for preschool in which 104 slots have been identified for community child care centers. Colorado Preschool Program is a no cost preschool program for eligible families that supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.





**Preschool Fund (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE*	\$ 229,796	\$ 447,346	\$ 595,499	\$ 525,333	\$ 250,496
REVENUE:					
Transfer from General Operating Fund	\$ 3,649,225	\$ 3,818,922	\$ 4,129,168	\$ 4,539,443	\$ 4,655,101
Per Pupil Funding - Colorado Preschool Program	-	-	1,764,210	2,123,547	1,777,196
Tuition	1,515,811	1,496,141	1,434,535	1,467,061	1,296,290
TOTAL REVENUE	\$ 5,165,036	\$ 5,315,063	\$ 7,327,913	\$ 8,130,051	\$ 7,728,587
TOTAL RESOURCES	\$ 5,394,832	\$ 5,762,409	\$ 7,923,412	\$ 8,655,384	\$ 7,979,083
EXPENDITURES:					
Personnel	\$ 4,736,790	\$ 4,898,212	\$ 6,431,976	\$ 6,895,974	\$ 6,979,245
Purchased Services	69,952	148,016	451,816	466,200	480,799
Supplies	127,954	263,884	161,969	572,313	200,504
Property and Equipment	2,863	63,986	44,377	5,000	15,000
Other Uses of Funds	9,927	11,077	261,601	410,363	17,700
TOTAL EXPENDITURES	\$ 4,947,486	\$ 5,385,175	\$ 7,351,739	\$ 8,349,850	\$ 7,693,248
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 230,797
TRANSFERS:					
To Risk Management Fund	\$ -	\$ -	\$ -	\$ 38,470	\$ 38,470
To Capital Reserve Fund	-	-	-	16,568	16,568
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ 55,038	\$ 55,038
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,947,486	\$ 5,385,175	\$ 7,398,079	\$ 8,404,888	\$ 7,979,083
ENDING BALANCE	\$ 447,346	\$ 377,234	\$ 525,333	\$ 250,496	\$ -

\*The 2017-18 beginning fund balance has been restated to include the beginning balance of the CPP fund and revenue and expenses have been included for both the Preschool and CPP fund for that year.



## Colorado Preschool Program Fund

Funding for both preschool and kindergarten children are served with the CPP/ECARES funds. Beginning 2018-19 all activities relating to the Colorado Preschool Program Fund have been moved to the Preschool Fund.

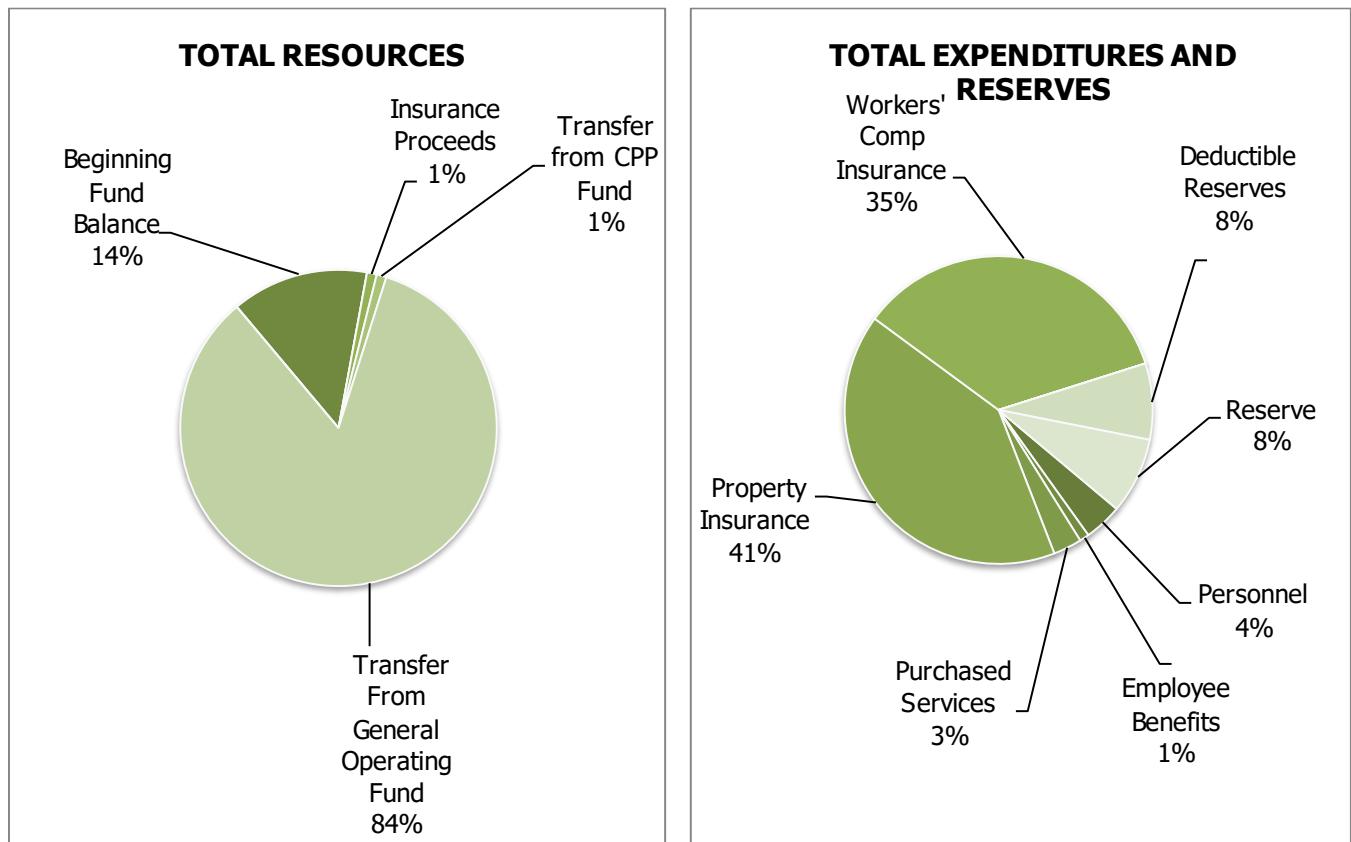
	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 81,818	\$ 252,147	\$ 218,264	\$ -	\$ -
REVENUE:					
Transfer from General Operating Fund	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ -	\$ -
TOTAL REVENUE	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 1,882,836</u>	<u>\$ 1,961,255</u>	<u>\$ 1,982,474</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Personnel	\$ 1,013,103	\$ 1,020,255	\$ 1,217,373	\$ -	\$ -
Purchased Services	322,865	299,855	398,081	-	-
Supplies	10,599	49,435	48,523	-	-
Property and Equipment	-	54,516	15,000	-	-
Other Uses of Funds	244,868	272,590	257,157	-	-
TOTAL EXPENDITURES	<u>\$ 1,591,435</u>	<u>\$ 1,696,651</u>	<u>\$ 1,936,134</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
To Risk Management Fund	\$ 28,388	\$ 34,217	\$ 34,217	\$ -	\$ -
To Capital Reserve Fund	10,866	12,123	12,123	-	-
TOTAL TRANSFERS	<u>\$ 39,254</u>	<u>\$ 46,340</u>	<u>\$ 46,340</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,630,689</u>	<u>\$ 1,742,991</u>	<u>\$ 1,982,474</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 252,147</u>	<u>\$ 218,264</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>





## Risk Management Fund

Major costs in this fund are contributions for property, liability and workers' compensation insurance, and premiums for flood insurance. For each of these programs, the district participates in self-insurance pools. The annual premium contributions (to the pools) are based on the district's claims history. Premiums can fluctuate at a fairly high rate each year based on claims, which in turn impacts the required transfer from the General Fund. The fund includes a contingency reserve to better manage these fluctuations in future years.





**Risk Management Fund (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 438,042	\$ 276,240	\$ 160,229	\$ 640,179	<b>\$ 781,754</b>
REVENUE:					
Miscellaneous Local	\$ 7,310	\$ 2,877	\$ 9,987	\$ 7,500	<b>\$ 5,530</b>
Insurance Proceeds	222,511	109,068	217,309	70,000	<b>50,000</b>
Transfer from Preschool Fund	28,388	34,217	34,217	38,470	<b>38,470</b>
Transfer from General Operating Fund	3,366,687	4,362,462	4,429,028	4,315,896	<b>4,615,896</b>
TOTAL REVENUE	<u>\$ 3,624,896</u>	<u>\$ 4,508,624</u>	<u>\$ 4,690,541</u>	<u>\$ 4,431,866</u>	<b><u>\$ 4,709,896</u></b>
TOTAL RESOURCES	<u>\$ 4,062,938</u>	<u>\$ 4,784,864</u>	<u>\$ 4,850,770</u>	<u>\$ 5,072,045</u>	<b><u>\$ 5,491,650</u></b>
EXPENDITURES:					
Personnel	\$ 267,130	\$ 301,082	\$ 320,619	\$ 266,178	<b>\$ 284,897</b>
Purchased Services	255,403	129,011	148,522	155,000	<b>175,000</b>
Property Insurance	1,030,866	1,062,737	1,128,117	1,419,620	<b>2,249,353</b>
Workers' Comp Insurance	2,036,382	2,661,472	2,336,132	1,975,993	<b>1,932,384</b>
Supplies	6,781	277	22,210	2,500	<b>10,000</b>
Other Objects	429	49	694	1,000	<b>3,000</b>
Insurance Claims	41,363	-	-	-	<b>-</b>
Deductible Reserves	148,344	470,007	254,297	470,000	<b>425,000</b>
TOTAL EXPENDITURES	<u>\$ 3,786,698</u>	<u>\$ 4,624,635</u>	<u>\$ 4,210,591</u>	<u>\$ 4,290,291</u>	<b><u>\$ 5,079,634</u></b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 139,800</b>
CONTINGENCY RESERVE	-	-	-	-	<b>272,216</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 412,016</u></b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,786,698</u>	<u>\$ 4,624,635</u>	<u>\$ 4,210,591</u>	<u>\$ 4,290,291</u>	<b><u>\$ 5,491,650</u></b>
ENDING BALANCE	<u>\$ 276,240</u>	<u>\$ 160,229</u>	<u>\$ 640,179</u>	<u>\$ 781,754</u>	<b><u>\$ -</u></b>



## Community Schools Fund

The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. Fiscal year 19-20 includes a transfer to General Fund of \$77,898 plus increases in salaries which include a COLA increase of 2.7 percent, annual step increases and rising health insurance costs. For the 19-20 fiscal year, revenues from all programs are projected to decline 36 percent due to the loss of the Kindergarten Enrichment Program.

<b>Fields</b>	<b>Price/Hr</b>	<b>Stadium/Artificial Turf Fields</b>	<b>Price/Hr</b>
Youth and Senior Rate	\$59.00	Youth and Senior Rate	\$60.00
Adult Rate	\$57.00	Adult Rate	\$128.00
Commercial Rate	\$89.00	Commercial Rate	\$145.00

<b>Classrooms</b>	<b>Price/Hr</b>	<b>Kitchens</b>	<b>Price/Hr</b>
Youth and Senior Rate	\$19.00	Youth and Senior Rate	\$30.00
Adult Rate	\$24.00	Adult Rate	\$30.00
Commercial Rate	\$39.00	Commercial Rate	\$30.00

<b>Parking Lots</b>	<b>Price/Hr</b>	<b>Gyms</b>	<b>Price Range/Hr</b>	
Youth and Senior Rate	\$40.00	Youth and Senior Rate	\$25.00	\$40.00
Adult Rate	\$50.00	Adult Rate	\$42.00	\$69.00
Commercial Rate	\$65.00	Commercial Rate	\$71.00	\$115.00

<b>Multi-Purpose Rooms</b>	<b>Price Range/Hr</b>		<b>Auditoriums</b>	<b>Price Range/Hr</b>	
Youth and Senior Rate	\$22.00	\$37.00	Youth and Senior Rate	\$26.00	\$43.00
Adult Rate	\$32.00	\$63.00	Adult Rate	\$37.00	\$56.00
Commercial Rate	\$51.00	\$108.00	Commercial Rate	\$61.00	\$108.00

### MONTHLY TUITION RATES

<b>SAC Program – After Tuition School</b>	<b>Tuition Rates</b>	<b>Tuition Rates – K-8 Schools</b>
4 - 5 days/week	\$445.00	\$378.00
1 - 3 days/week	\$305.00	\$278.00

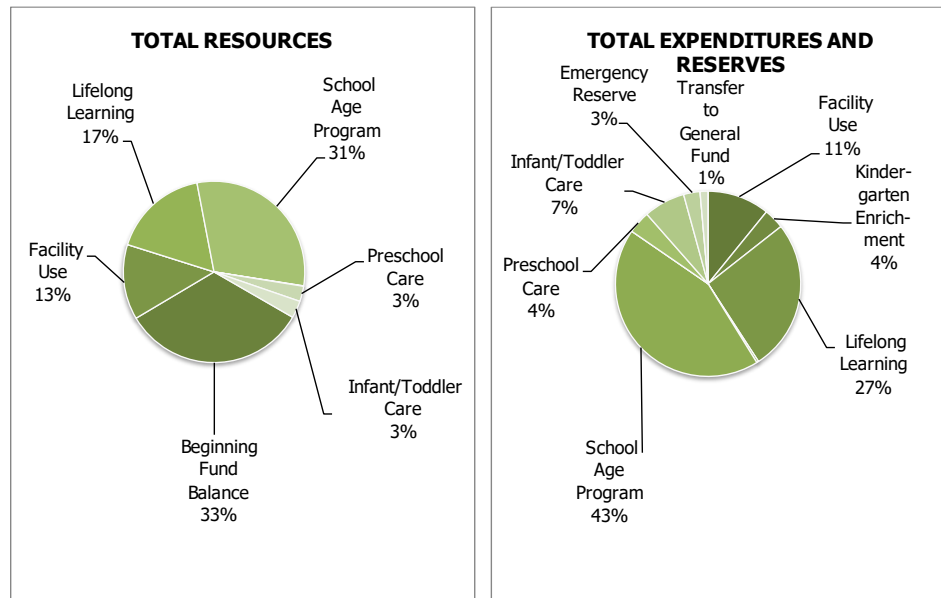
<b>Preschool Care Program</b>	<b>Tuition Rates 172 Days</b>	<b>Tuition Rates 182 Days</b>
Color Me Smart Preschool - 5 half day sessions	\$485.00	\$520.00
Preschool Enrichment - 5 half day sessions	\$585.00	\$620.00
Preschool Enrichment - 4 half day sessions	\$495.00	n/a

<b>Infant/Toddler Program</b>	<b>Care</b>	<b>Tuition Rates</b>
Infant/Toddler I – Full-time Care		\$1,600.00
Toddler II – Full-time Care		\$1,550.00





## Community Schools Fund (continued)

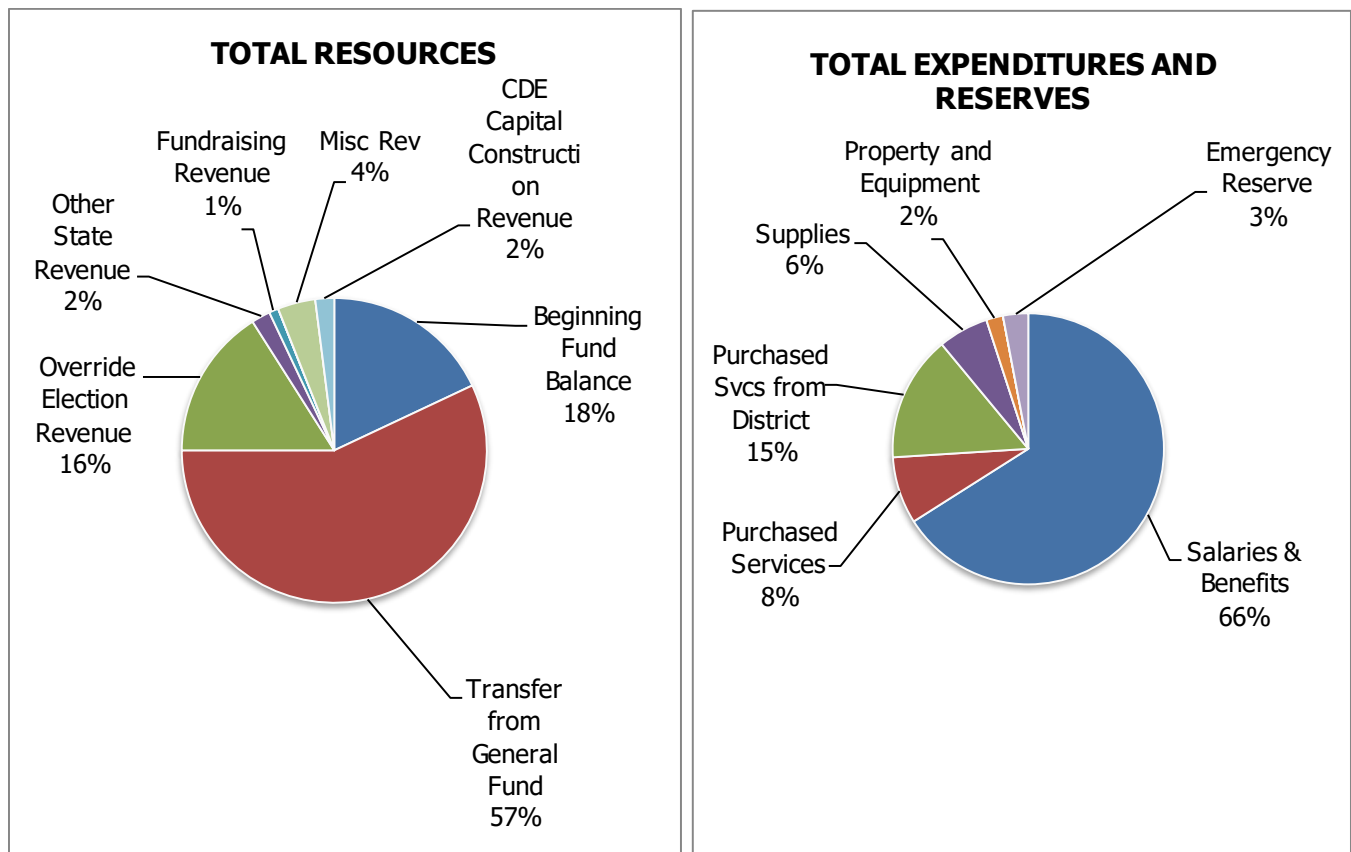


	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 2,030,541	\$ 2,144,604	\$ 3,370,524	\$ 3,660,653	\$ 2,730,274
REVENUE:					
Facility Use	\$ 990,267	\$ 1,086,837	\$ 1,061,712	\$ 1,072,850	\$ 1,105,000
Kindergarten Enrichment	2,934,110	3,324,927	3,484,322	3,351,144	-
Lifelong Learning	1,411,617	1,452,040	1,343,632	1,407,303	1,410,000
School Age Program	2,188,864	2,420,266	2,602,690	2,488,266	2,513,149
Community Connections: A Student Resource Guide	20,117	11,078	9,430	6,000	6,000
Preschool Care	-	-	121,140	221,022	224,505
Infant/Toddler Care	-	-	-	115,541	252,300
<b>TOTAL REVENUE</b>	<b>\$ 7,544,975</b>	<b>\$ 8,295,148</b>	<b>\$ 8,622,926</b>	<b>\$ 8,662,126</b>	<b>\$ 5,510,954</b>
<b>TOTAL RESOURCES</b>	<b>\$ 9,575,516</b>	<b>\$ 10,439,752</b>	<b>\$ 11,993,450</b>	<b>\$ 12,322,779</b>	<b>\$ 8,241,228</b>
EXPENDITURES:					
Facility Use	\$ 411,012	\$ 408,977	\$ 444,208	\$ 479,201	\$ 610,633
Kindergarten Enrichment	2,386,949	2,400,898	2,492,992	2,689,080	200,000
Lifelong Learning	1,225,450	1,292,660	1,351,197	1,417,203	1,489,301
Community Connections -A Student Resource Guide	40,591	12,505	13,701	15,250	19,670
School Age Program	1,768,355	1,751,432	1,900,440	2,027,220	2,444,666
Preschool Care	-	-	95,985	208,035	220,909
Infant/Toddler Care	-	-	-	287,288	406,906
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,832,357</b>	<b>\$ 5,866,472</b>	<b>\$ 6,298,523</b>	<b>\$ 7,123,277</b>	<b>\$ 5,392,085</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 161,763
TRANSFERS:					
To General Operating Fund	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228	\$ 77,898
To Capital Reserve Fund	-	-	1,000,000	1,400,000	-
<b>TOTAL TRANSFERS</b>	<b>\$ 1,598,555</b>	<b>\$ 1,202,756</b>	<b>\$ 2,034,274</b>	<b>\$ 2,469,228</b>	<b>\$ 77,898</b>
<b>TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS</b>	<b>\$ 7,430,912</b>	<b>\$ 7,069,228</b>	<b>\$ 8,332,797</b>	<b>\$ 9,592,505</b>	<b>\$ 5,631,746</b>
<b>ENDING BALANCE</b>	<b>\$ 2,144,604</b>	<b>\$ 3,370,524</b>	<b>\$ 3,660,653</b>	<b>\$ 2,730,274</b>	<b>\$ 2,609,482</b>



## Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at all five charters, Justice High, Summit Middle School, Horizons K-8, Boulder Prep, and Peak to Peak K-12 are all expected to have fluctuations in funded FTE. Summit Middle School does not anticipate any change in enrollment. Both Boulder Prep and Justice High anticipate small reductions in student enrollment (4.5/4.0). Both Horizons K-8 and Peak to Peak will have increases due to the rollout of full-day kindergarten. Horizons is projected to increase 17.1FTE, Peak to Peak anticipates increasing 30.2FTE. Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollment. Charter fund financials are completed by individual schools.





## Charter School Fund (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING BALANCE	\$ 5,928,093	\$ 5,239,170	\$ 6,194,576	\$ 6,577,311	<b>\$ 6,313,045</b>
REVENUE:					
Per-Pupil Funding:	\$ 16,577,948	\$ 16,841,470	\$ 17,135,233	\$ 18,576,193	<b>\$ 19,614,453</b>
Override Election Revenue	5,140,766	5,189,821	5,286,068	5,519,990	<b>5,554,455</b>
Other State Revenue	520,737	479,899	485,794	512,276	<b>524,711</b>
Fundraising Revenue	16,852	44,896	63,305	66,800	<b>454,800</b>
Loan Proceeds	-	1,210,000	-	-	<b>-</b>
District Capital Contribution	-	50,000	-	-	<b>-</b>
Athletic Fees	18,758	17,640	16,675	16,500	<b>16,500</b>
Instructional Fees	57,648	57,099	53,081	35,000	<b>25,000</b>
Miscellaneous Revenue	2,390,236	2,455,963	1,786,588	1,806,272	<b>1,416,376</b>
CDE Capital Construction	503,296	539,057	503,788	560,522	<b>547,562</b>
TOTAL REVENUES	<u>\$ 25,226,241</u>	<u>\$ 26,885,845</u>	<u>\$ 25,330,532</u>	<u>\$ 27,093,553</u>	<b>\$ 28,153,857</b>
TOTAL RESOURCES	<u>\$ 31,154,334</u>	<u>\$ 32,125,015</u>	<u>\$ 31,525,108</u>	<u>\$ 33,670,864</u>	<b>\$ 34,466,902</b>
TOTAL EXPENDITURES	\$ 25,915,164	\$ 25,930,439	\$ 24,947,797	\$ 27,357,819	<b>\$ 27,989,628</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 830,972</b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 25,915,164</u>	<u>\$ 25,930,439</u>	<u>\$ 24,947,797</u>	<u>\$ 27,357,819</u>	<b>\$ 28,820,600</b>
ENDING BALANCE	<u>\$ 5,239,170</u>	<u>\$ 6,194,576</u>	<u>\$ 6,577,311</u>	<u>\$ 6,313,045</u>	<b>\$ 5,646,302</b>
STUDENT FTE:	Funded 2015-16	Funded 2016-17	Funded 2017-18	Funded 2018-19	<b>PROPOSED 2019-20</b>
Summit Middle School:	353.0	354.0	357.0	358.0	<b>358.0</b>
Horizons K-8 School:	334.5	331.4	332.3	331.9	<b>349.0</b>
Boulder Preparatory High School:	108.5	103.6	86.6	99.5	<b>95.0</b>
Justice High School:	80.0	82.0	71.0	89.0	<b>85.0</b>
Peak to Peak K-12 School:	1,414.8	1,411.8	1,412.7	1,414.8	<b>1,445.0</b>
Total Charter Schools:	<u>2,290.8</u>	<u>2,282.8</u>	<u>2,259.6</u>	<u>2,293.2</u>	<b>2,332.0</b>

### Notes:

- 1 Funding for Charter Schools is based on contract agreements between the school and BVSD.
- 2 Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
- 3 Emergency Reserve is 3 percent of total revenues less fundraising revenue.


**Summit Middle Charter School**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,241,131	\$ 788,736	\$ 1,034,407	\$ 1,209,343	<b>\$ 1,134,775</b>
REVENUE:					
Per-Pupil Funding	\$ 2,558,694	\$ 2,621,446	\$ 2,717,797	\$ 2,915,110	<b>\$ 3,011,138</b>
Override Election Revenue	788,416	800,373	827,530	858,462	<b>833,568</b>
Other State Revenue	78,525	28,974	29,181	29,405	<b>28,976</b>
Fundraising Revenue	16,852	44,896	26,886	66,800	<b>45,000</b>
Athletic Fees	18,758	17,640	16,675	16,500	<b>16,500</b>
Instructional Fees	57,648	57,099	53,081	35,000	<b>25,000</b>
Miscellaneous Revenue	5,250	7,673	-	-	<b>9,432</b>
CDE Capital Construction	45,624	49,145	46,951	52,230	<b>45,878</b>
TOTAL REVENUE	<u>\$ 3,569,767</u>	<u>\$ 3,627,246</u>	<u>\$ 3,718,101</u>	<u>\$ 3,973,507</u>	<b>\$ 4,015,492</b>
TOTAL RESOURCES	<u>\$ 4,810,898</u>	<u>\$ 4,415,982</u>	<u>\$ 4,752,508</u>	<u>\$ 5,182,850</u>	<b>\$ 5,150,267</b>
EXPENDITURES:					
Personnel	\$ 2,160,847	\$ 2,299,985	\$ 2,502,179	\$ 2,793,305	<b>\$ 2,848,390</b>
Purchased Services	116,796	148,371	200,254	189,744	<b>202,053</b>
Purchased Services from District	947,776	775,918	831,736	849,237	<b>850,705</b>
Supplies	124,773	107,592	74,220	70,599	<b>121,401</b>
Property and Equipment	13,733	51,259	28,554	65,190	<b>40,622</b>
Capital Contributions	642,000	80,000	80,000	80,000	<b>80,000</b>
Other Uses	16,237	(81,550)	(173,778)	-	<b>(19,480)</b>
TOTAL EXPENDITURES	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	<u>\$ 4,048,075</u>	<b>\$ 4,123,691</b>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>\$ 119,115</b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	<u>\$ 4,048,075</u>	<b>\$ 4,242,806</b>
ENDING BALANCE	<u>\$ 788,736</u>	<u>\$ 1,034,407</u>	<u>\$ 1,209,343</u>	<u>\$ 1,134,775</u>	<b>\$ 907,461</b>
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	353.0	354.0	357.0	358.0	<b>358.0</b>



**Boulder Preparatory High School**

	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED BUDGET	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 117,614	\$ 216,748	\$ 271,124	\$ 265,978	<b>\$ 258,741</b>
REVENUE					
Per-Pupil Funding	\$ 787,240	\$ 766,861	\$ 659,352	\$ 803,605	<b>\$ 799,045</b>
Override Election Revenue	241,231	234,188	200,795	237,219	<b>220,027</b>
Other State Revenue	24,136	19,514	17,140	20,544	<b>19,773</b>
At Risk Supplemental Aid	6,949	1,400	11,926	-	<b>-</b>
Miscellaneous Revenue	13,980	-	1,414	-	<b>-</b>
CDE Capital Construction	28,176	28,876	21,102	26,377	<b>24,349</b>
TOTAL REVENUE	<u>\$ 1,101,712</u>	<u>\$ 1,050,839</u>	<u>\$ 911,729</u>	<u>\$ 1,087,745</u>	<b><u>\$ 1,063,194</u></b>
TOTAL RESOURCES	<u>\$ 1,219,326</u>	<u>\$ 1,267,587</u>	<u>\$ 1,182,853</u>	<u>\$ 1,353,723</u>	<b><u>\$ 1,321,935</u></b>
EXPENDITURES:					
Personnel	\$ 615,663	\$ 648,658	\$ 639,014	\$ 721,997	<b>\$ 717,000</b>
Purchased Services	56,694	63,011	51,523	39,750	<b>39,750</b>
Purchased Services from District	217,910	200,809	173,183	212,511	<b>205,527</b>
Supplies	53,807	51,807	45,215	51,000	<b>51,000</b>
Property and Equipment	37,664	37,429	19,695	69,724	<b>58,899</b>
Other Uses	20,840	(5,251)	(11,755)	-	<b>-</b>
TOTAL EXPENDITURES	<u>\$ 1,002,578</u>	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,094,982</u>	<b><u>\$ 1,072,176</u></b>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 31,896</u></b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,002,578</u>	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,094,982</u>	<b><u>\$ 1,104,072</u></b>
ENDING BALANCE	<u>\$ 216,748</u>	<u>\$ 271,124</u>	<u>\$ 265,978</u>	<u>\$ 258,741</u>	<b><u>\$ 217,863</u></b>
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	108.5	103.6	86.6	99.5	95.0



## Horizons K-8 School

	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 657,085	\$ 685,436	\$ 787,661	\$ 888,813	<b>\$ 470,937</b>
REVENUE:					
Per-Pupil Funding	\$ 2,404,697	\$ 2,459,032	\$ 2,522,250	\$ 2,694,616	<b>\$2,935,439</b>
Override Election Revenue	778,476	782,030	804,677	831,864	<b>853,535</b>
Other State Revenue	73,519	74,119	77,522	80,688	<b>85,756</b>
Miscellaneous Revenue	257,887	273,893	265,874	38,370	<b>270,140</b>
Fundraising Revenue	-	-	36,419	-	<b>-</b>
CDE Capital Construction	43,103	45,994	43,836	48,423	<b>44,724</b>
TOTAL REVENUE	<u>\$ 3,557,682</u>	<u>\$ 3,635,068</u>	<u>\$ 3,750,578</u>	<u>\$ 3,693,961</u>	<b>\$4,189,594</b>
TOTAL RESOURCES	<u>\$ 4,214,767</u>	<u>\$ 4,320,504</u>	<u>\$ 4,538,239</u>	<u>\$ 4,582,774</u>	<b>\$4,660,531</b>
EXPENDITURES:					
Personnel	\$ 2,559,248	\$ 2,593,489	\$ 2,776,650	\$ 3,191,771	<b>\$3,252,714</b>
Purchased Services	154,277	199,285	170,300	171,141	<b>154,064</b>
Purchased Services from District	664,779	691,182	735,006	740,252	<b>901,803</b>
Supplies	65,443	60,469	74,428	103,750	<b>75,250</b>
Property and Equipment	52,485	74,863	60,188	157,720	<b>163,760</b>
Other Uses	33,099	(86,445)	(167,146)	(252,797)	<b>(260,858)</b>
TOTAL EXPENDITURES	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	<u>\$ 3,649,426</u>	<u>\$ 4,111,837</u>	<b>\$4,286,733</b>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>\$ 125,688</b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	<u>\$ 3,649,426</u>	<u>\$ 4,111,837</u>	<b>\$4,412,421</b>
ENDING BALANCE	<u>\$ 685,436</u>	<u>\$ 787,661</u>	<u>\$ 888,813</u>	<u>\$ 470,937</u>	<b>\$ 248,110</b>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
FUNDED STUDENT FTE:	334.5	331.4	332.3	331.9	349.0



## Justice High School

	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 140,765	\$ 232,686	\$ 160,544	\$ 159,121	\$ 97,370
REVENUE:					
Per-Pupil Funding	\$ 571,395	\$ 604,599	\$ 541,758	\$ 722,010	\$ 714,935
Override Election Revenue	90,691	95,160	87,014	115,938	188,029
Other State Revenue	17,796	18,502	16,704	21,827	20,886
At Risk Supplemental Aid	50,760	45,514	50,473	51,023	-
Loan Proceeds	-	1,210,000	-	-	-
Miscellaneous Revenue	18,015	24,738	26,973	18,015	21,000
District Capital Contribution	-	50,000	-	-	-
CDE Capital Construction	20,679	22,768	18,728	20,679	22,811
TOTAL REVENUE	\$ 769,336	\$ 2,071,281	\$ 741,650	\$ 949,492	\$ 967,661
TOTAL RESOURCES	<u>\$ 910,101</u>	<u>\$ 2,303,967</u>	<u>\$ 902,194</u>	<u>\$ 1,108,613</u>	<u>\$1,065,031</u>
EXPENDITURES:					
Personnel	\$ 256,709	\$ 377,986	\$ 324,912	\$ 312,737	\$ 350,341
Purchased Services	131,545	80,892	25,009	48,150	67,000
Purchased Services from District	160,808	184,764	164,241	216,663	211,429
Supplies	84,399	85,706	72,448	78,800	102,000
Property and Equipment	-	1,250,000	-	-	-
Other Uses	43,954	164,075	156,463	354,893	160,293
TOTAL EXPENDITURES	\$ 677,415	\$ 2,143,423	\$ 743,073	\$ 1,011,243	\$ 891,063
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 29,030
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 677,415</u>	<u>\$ 2,143,423</u>	<u>\$ 743,073</u>	<u>\$ 1,011,243</u>	<u>\$ 920,093</u>
ENDING BALANCE	<u>\$ 232,686</u>	<u>\$ 160,544</u>	<u>\$ 159,121</u>	<u>\$ 97,370</u>	<u>\$ 144,938</u>
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	80.0	82.0	71.0	89.0	85.0





## Peak to Peak K-12 School

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 3,771,498	\$ 3,315,564	\$ 3,940,840	\$ 4,054,056	<b>\$ 4,351,222</b>
REVENUE:					
Per-Pupil Funding	\$ 10,255,922	\$ 10,389,532	\$10,694,076	\$11,440,852	<b>\$ 12,153,896</b>
Override Election Revenue	3,241,952	3,278,070	3,366,052	3,476,507	<b>3,459,296</b>
Other State Revenue	326,761	338,790	345,247	359,812	<b>369,320</b>
Fundraising Revenue	-	-	-	-	<b>409,800</b>
Miscellaneous Revenue	2,037,395	2,102,745	1,429,928	1,698,864	<b>1,525,604</b>
CDE Capital Construction	365,714	392,274	373,171	412,813	<b>409,800</b>
TOTAL REVENUE	<u>\$ 16,227,744</u>	<u>\$ 16,501,411</u>	<u>\$ 16,208,474</u>	<u>\$ 17,388,848</u>	<b>\$ 17,917,916</b>
TOTAL RESOURCES	<u>\$ 19,999,242</u>	<u>\$ 19,816,975</u>	<u>\$ 20,149,314</u>	<u>\$ 21,442,904</u>	<b>\$ 22,269,138</b>
EXPENDITURES:					
Personnel	\$ 9,700,982	\$ 10,073,595	\$10,479,360	\$11,373,807	<b>\$ 12,098,094</b>
Purchased Services	2,451,992	2,652,499	1,932,146	1,784,398	<b>1,732,807</b>
Purchased Services from District	1,753,355	1,835,005	1,910,493	1,999,596	<b>2,073,124</b>
Supplies	1,127,168	995,940	1,280,656	1,369,624	<b>1,332,540</b>
Property and Equipment	1,322,359	70,028	843,445	564,257	<b>379,400</b>
Other Uses	327,822	249,068	(350,842)	-	<b>-</b>
TOTAL EXPENDITURES	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 16,095,258</u>	<u>\$ 17,091,682</u>	<b>\$ 17,615,965</b>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>\$ 525,243</b>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 16,095,258</u>	<u>\$ 17,091,682</u>	<b>\$ 18,141,208</b>
ENDING BALANCE	<u>\$ 3,315,564</u>	<u>\$ 3,940,840</u>	<u>\$ 4,054,056</u>	<u>\$ 4,351,222</u>	<b>\$ 4,127,930</b>
	2015-16	2016-17	2017-18	2018-19	2019-20
FUNDED STUDENT FTE:	1,414.8	1,411.8	1,412.7	1,414.8	<b>1,445.0</b>

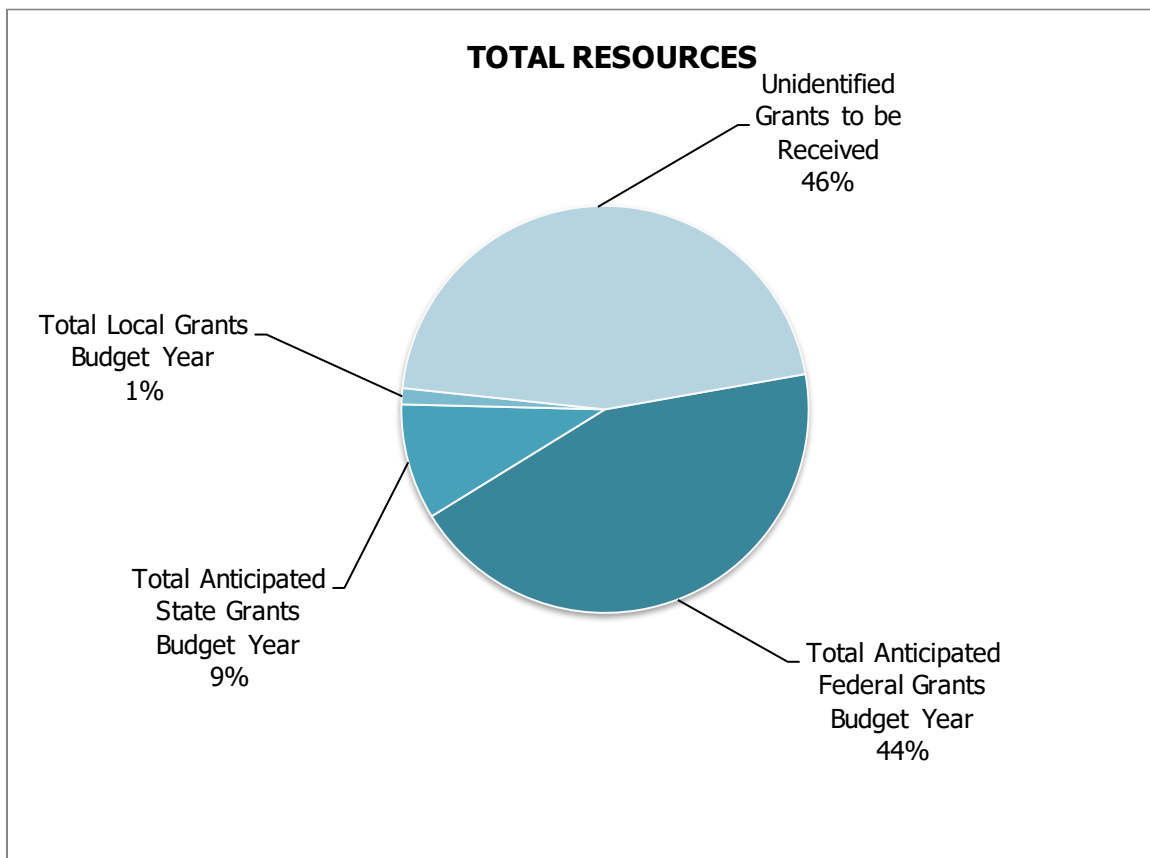
## SPECIAL REVENUE FUNDS

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## Governmental Designated-Purpose Grants Fund

The district will receive funding in FY20 from two key sources, ESSA and IDEA Part B. The FY20 allocations for ESSA decreased by approximately 14 percent, in comparison with FY19. The IDEA Part B programs estimated to be funded consistent to the FY19 Award. Awards received prior to FY17 that continue to be funded include a 21st Century Grant Cohort 7 for Alicia Sanchez and School Counselor Corps Grants at Justice High and Nederland Middle/High School. FY18 awards include a School Counselor Corps Grant at New Vista High School and a School Health Professional Grant that will help support various Middle and additional High School programs. FY19 awards include an Expelled and At-Risk Targeted Intervention Grant at Justice High School. The district will continue to receive funding for the School to Work Alliance Program. Additionally, the district will continue to pursue grant funding that will support and enhance the learning experience for our students.





**Governmental Designated-Purpose Grants Fund (continued)**

CFDA #	FEDERAL GRANT NAME	FUNDING PERIOD	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL *	2019-20 PROPOSED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ 7,855	\$ -	\$ -	\$ -	\$ -
10.579	USDA	June - June	-	36,894	-	-	-
10.582	Fresh Fruit and Vegetable Program	June - June	-	42,130	-	-	-
10.172	Local Food Promotion Program	Sept - Sept	-	12,750	46,740	-	-
20.205	Highway Planning and Construction	June - June	27,367	19,777	299	-	-
84.002A	Adult Education Family Literacy	July - June	93,452	95,067	109,633	117,278	117,278
84.010A	Title I, Grants to Local Education Agencies	July - June	2,100,453	2,294,331	2,170,949	1,915,350	1,781,276
84.011	Migrant Education	July - June	-	6,124	-	-	-
84.027	Special Education: IDEA Part B	July - June	4,914,818	5,354,926	5,054,709	5,464,249	5,464,249
84.048A	Vocational Education - Carl Perkins Secondary	July - June	127,392	137,916	139,150	126,404	126,404
84.060A	Title VII, Part A: Indian Education	July - June	15,994	18,830	18,744	19,112	19,112
84.126	School to Work Alliance Program (SWAP)	July - June	477,748	-	-	-	-
84.173	IDEA: Special Education: Preschool Grants	July - June	132,647	112,920	114,809	116,393	116,393
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	39,575	-	-	-	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	126,760	148,696	188,875	120,000	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	360,488	317,242	-	144,577	150,000
84.330	Advanced Placement for Disadvantaged Students	July - June	5,978	4,704	-	-	-
84.363	School Leadership Program - EASI	July - June	-	-	-	-	48,844
84.365A	Title III, English Language Acquisition	July - June	171,091	204,293	231,978	207,553	207,553
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	667,619	664,711	490,169	518,852	397,866
84.412	RTTT Early Childhood-Readiness Assessment	July - June	19,690	-	-	-	-
84.413	Race to the Top	July - June	800	-	-	-	-
84.424A	Title IV, Part A, Student Support and Academic Enrichm	July - June	-	-	11,453	63,711	147,098
			\$ 9,289,727	\$ 9,471,311	\$ 8,577,508	\$ 8,813,479	\$ 8,576,073
<b>STATE GRANT NAME</b>							
	Comprehensive Health Education Program	July - June	\$ 48,934	\$ 26,540	\$ 21,831	\$ 30,000	\$ -
	Colorado Department of Natl Res Division of Wildlife	July - June	1,500	-	-	-	-
	School Counselor Corps	July - June	447,835	490,685	182,661	240,000	240,000
	State Grants for Libraries	July - June	9,274	9,517	9,291	9,182	-
	State Grant NTNL Board Certification	July - June	230,504	222,240	210,240	-	-
	State Grant - Public Health and Environment	Jan - Dec	25,000	25,146	-	-	-
	State Grant - Parks and Wildlife	July - June	-	-	750	-	-
	State Grant - Student Re-Engagement	July - June	9,850	217,822	196,869	194,869	-
	State Grant - School Health Professionals	July - June	201,861	329,099	901,153	957,700	1,077,000
	State Grant - School Turnaround Leaders Development	July - June	19,399	-	12,165	-	-
	State Grant - Gifted Education Universal Screening	July - June	46,283	37,094	46,384	42,016	42,016
	State Grant - Bullying Prevention and Education Grant	July - June	-	26,456	31,757	32,500	52,000
	State Grant - Career Success Pilot Program	July - June	-	-	29,843	119,948	-
	State Grant - SWAP	July - June	-	452,788	482,982	491,984	47,855
	State Grant - SAPI	Jan - June	9,695	-	-	-	-
	State Grant - School Safety Resource Center	Nov - Oct	5,859	4,317	-	-	-
	State Grant - TGYS	July - June	-	-	74,165	74,443	74,443
	Expelled and At-Risk	Mar - June	294,319	253,183	147,261	-	-
	Expelled and At-Risk Targeted Intervention-Justice High	July - June	-	-	-	159,000	159,000
	Expelled and At-Risk - Boulder Prep	July - June	-	-	73,157	-	100,000
	<b>TOTAL STATE GRANTS</b>		\$ 1,350,313	\$ 2,094,887	\$ 2,420,509	\$ 2,351,642	\$ 1,792,314
	<b>TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR</b>		9,289,727	9,471,311	8,577,508	8,813,479	8,576,073
	<b>TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR</b>		1,350,313	2,094,887	2,420,509	2,351,642	1,792,314
	<b>TOTAL LOCAL GRANTS BUDGET YEAR</b>		906,614	475,839	532,949	429,357	250,000
	<b>UNIDENTIFIED GRANTS TO BE RECEIVED**</b>		-	-	-	7,905,522	8,881,613
	<b>TOTAL BUDGET</b>		\$ 11,546,654	\$ 12,042,037	\$ 11,530,966	\$ 19,500,000	\$ 19,500,000

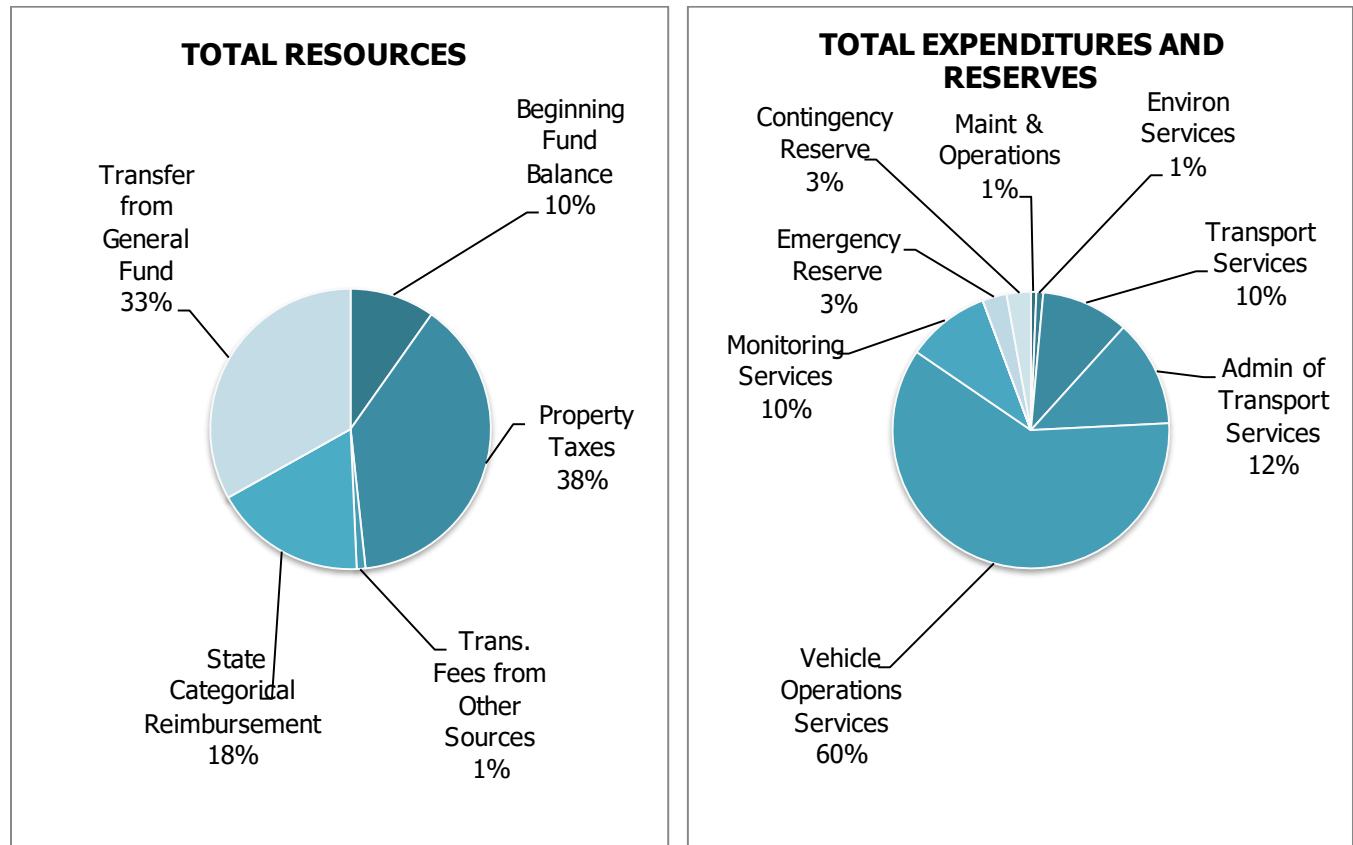
\* The Budget does not include carryover dollars

\*\* The revenue from grant sources may increase throughout the year as additional grants are received.  
Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.



## Transportation Fund

The Transportation Fund was created to capture the expenses of transporting students to/from school and after-school events. Funding is provided by the mill levy passed in 2005, the CDE transportation reimbursement, paid usage by outside organizations, and chargebacks to other departments for BVSD activities. Total compensation is \$15.0M, of which \$11.2M is driver and monitor compensation. The 2019-20 Proposed Budget includes steps, COLA, PERA, and fixed benefit increases across all job classes. Adequate budget has been allocated to cover these anticipated costs for the 2019-20 fiscal year with an increase in the General Operating Fund transfer and, where applicable, other revenue sources.





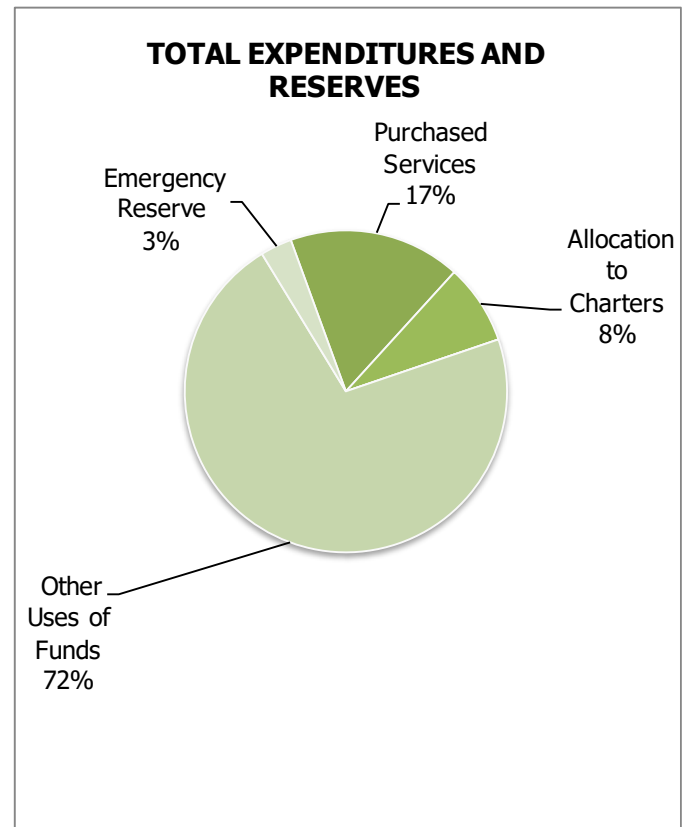
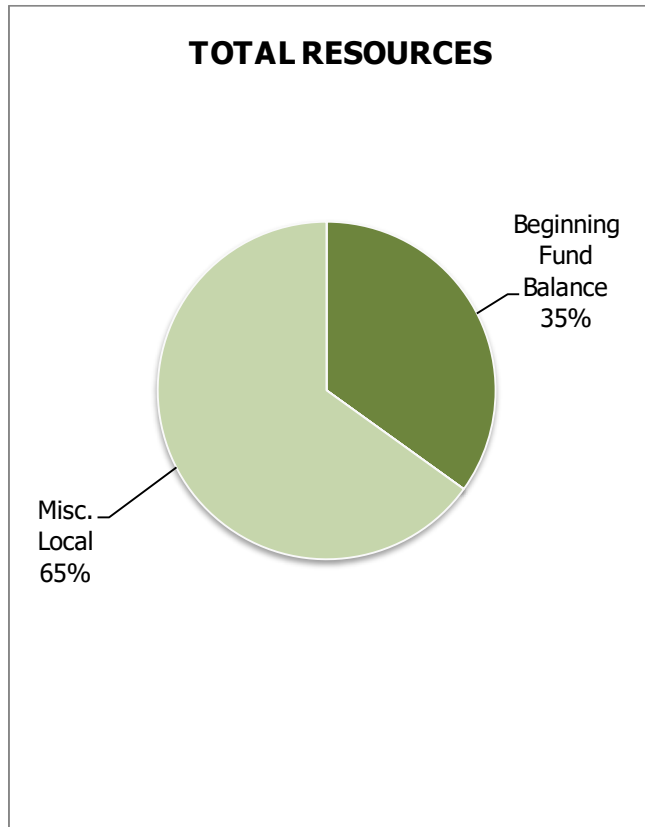
**Transportation Fund (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 415,278	\$ 437,017	\$ 883,459	\$ 1,010,192	<b>\$ 1,843,611</b>
REVENUE:					
Property Taxes	\$ 7,234,968	\$ 7,203,754	\$ 7,280,492	\$ 7,266,620	<b>\$ 7,263,500</b>
Trans. Fees from Other Sources	191,419	224,208	182,435	195,486	<b>190,000</b>
State Categorical Reimbursement	3,373,313	3,430,978	3,456,332	3,285,645	<b>3,313,235</b>
CDE Audit Adjustment	-	4,946	-	-	<b>-</b>
Transfer from General Operating Fund	3,957,620	4,410,268	4,387,845	5,714,135	<b>6,246,603</b>
TOTAL REVENUE	\$ 14,757,320	\$ 15,274,154	\$ 15,307,104	\$ 16,461,886	<b>\$17,013,338</b>
TOTAL RESOURCES	<u>\$ 15,172,598</u>	<u>\$ 15,711,171</u>	<u>\$ 16,190,563</u>	<u>\$ 17,472,078</u>	<b><u>\$18,856,949</u></b>
EXPENDITURES:					
Maintenance & Operations	\$ 28,685	\$ 29,067	\$ 33,551	\$ 93,033	<b>\$ 111,000</b>
Environmental Services	147,238	140,624	140,707	120,792	<b>141,683</b>
Transportation Services	1,591,717	1,814,367	1,829,939	1,884,082	<b>1,804,500</b>
Admin of Transportation Services	1,724,061	1,891,120	2,234,549	2,166,895	<b>2,209,974</b>
Vehicle Operations Services	9,746,285	9,339,428	9,472,056	9,745,857	<b>10,636,972</b>
Monitoring Services	1,497,595	1,613,106	1,469,569	1,617,808	<b>1,725,621</b>
TOTAL EXPENDITURES	<u>\$ 14,735,581</u>	<u>\$ 14,827,712</u>	<u>\$ 15,180,371</u>	<u>\$ 15,628,467</u>	<b><u>\$16,629,750</u></b>
RESERVES:					
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 498,893</b>
CONTINGENCY RESERVE	-	-	-	-	<b>498,893</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b><u>\$ 997,786</u></b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 14,735,581</u>	<u>\$ 14,827,712</u>	<u>\$ 15,180,371</u>	<u>\$ 15,628,467</u>	<b><u>\$17,627,536</u></b>
ENDING BALANCE	<u>\$ 437,017</u>	<u>\$ 883,459</u>	<u>\$ 1,010,192</u>	<u>\$ 1,843,611</u>	<b><u>\$ 1,229,413</u></b>



## Operations & Technology Fund

The Operations and Technology Fund was established in 2016-17 to account for activity that was authorized with funds made available from the passage of the 2016 Capital Construction, Technology, and Maintenance mill levy that voters approved. This levy will fund a portion of the General Operating Fund maintenance, custodial, security, and technology expenditures. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. In 2019-20, the levy is estimated at 3.709 mills.







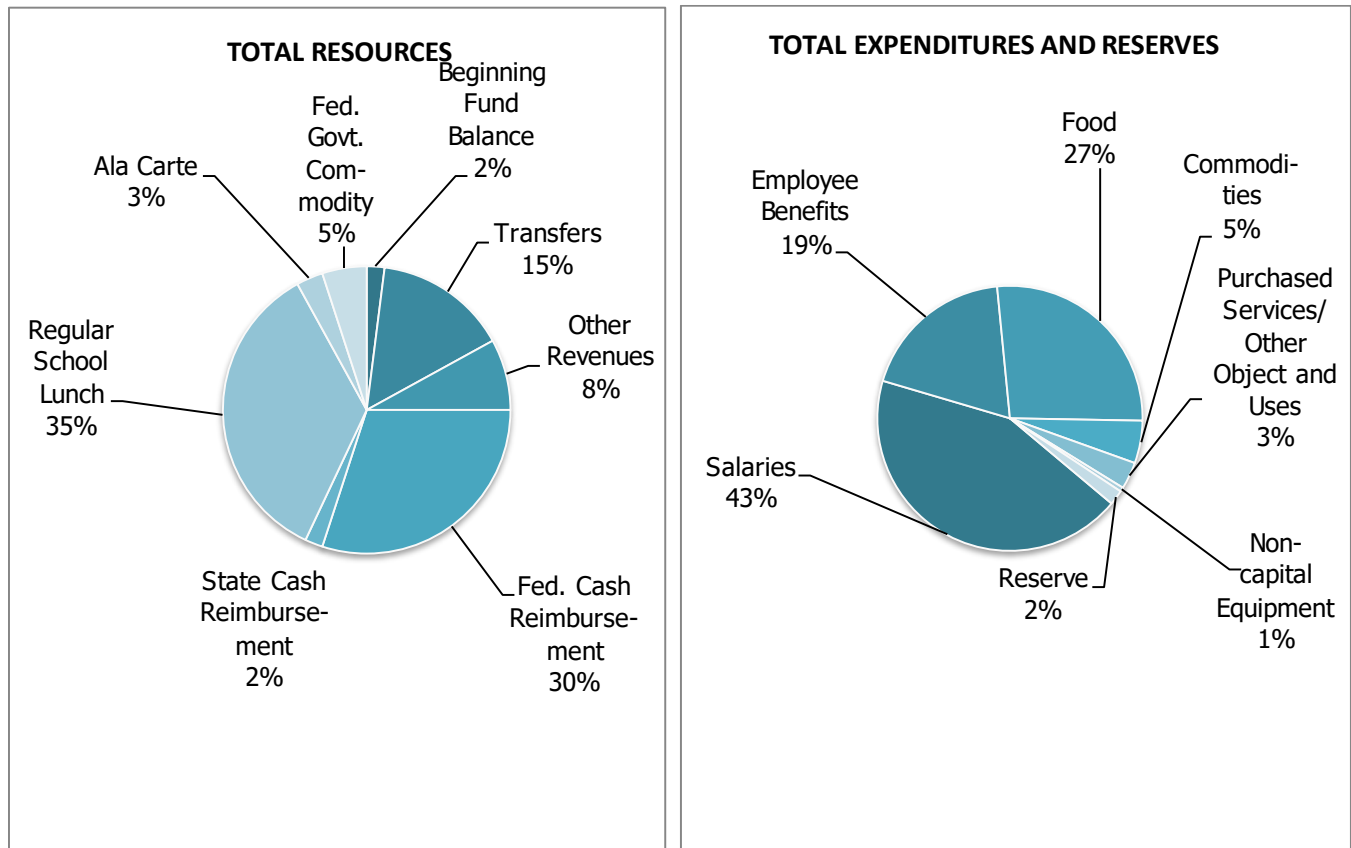
**Operations & Technology Fund** (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 1,679,595	\$ 4,624,117	<b>\$ 13,096,990</b>
REVENUE:					
Property Taxes - Election	-	9,839,777	17,901,870	24,399,672	<b>24,399,672</b>
TOTAL REVENUE	\$ -	\$ 9,839,777	\$ 17,901,870	\$ 24,399,672	<b>\$ 24,399,672</b>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 9,839,777</u>	<u>\$ 19,581,465</u>	<u>\$ 29,023,789</u>	<b>\$ 37,496,661</b>
EXPENDITURES:					
Purchased Services	\$ -	\$ -	\$ -	\$ -	<b>\$ 4,000,000</b>
Allocation to Charters	-	767,092	1,340,934	1,889,782	<b>1,858,427</b>
Other Uses	-	7,393,090	13,616,414	14,037,017	<b>16,536,720</b>
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 8,160,182</u>	<u>\$ 14,957,348</u>	<u>\$ 15,926,799</u>	<b>\$ 22,395,147</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 731,990</b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 8,160,182</u>	<u>\$ 14,957,348</u>	<u>\$ 15,926,799</u>	<b>\$ 23,127,137</b>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 1,679,595</u>	<u>\$ 4,624,117</u>	<u>\$ 13,096,990</u>	<b>\$ 14,369,524</b>



## Food Services Fund

The Food Services Program will serve approximately 13,000 meals per day using three Regional Production Centers to serve 51 schools, 2 Head Start Programs and one charter school outside of the District. The program is primarily dependent on Food Service revenue from 170 serving days. A \$1,382,362 transfer from the General Operating Fund for the 2019-20 fiscal year will be used to cover annual step increases, 2.7 percent COLA increases and health insurance premium increases. Lunch prices will not increase during the 2019-20 fiscal year.





**Food Services Fund (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 113,920	\$ 163,068	\$ 198,072	\$ 271,232	<b>\$ 174,082</b>
REVENUE:					
Over/Under	\$ (2,300)	\$ (82)	\$ 1,239	\$ 300	<b>\$ -</b>
A la Carte	487,380	333,356	297,710	314,000	<b>314,500</b>
Regular School Lunch	2,853,150	3,113,330	3,253,963	3,185,000	<b>3,243,904</b>
Federal Cash Reimbursement	2,924,339	2,948,710	2,881,267	2,747,000	<b>2,816,389</b>
State Cash Reimbursement	96,771	92,971	93,677	101,000	<b>107,147</b>
Catering	346,981	376,260	454,156	472,000	<b>473,422</b>
Reduced Price Meals	13,416	13,295	13,496	6,000	<b>-</b>
Federal Government Commodities	475,140	501,008	483,341	488,310	<b>488,310</b>
Miscellaneous Local	85,070	47,740	61,089	36,000	<b>40,000</b>
Snack Revenue	96,117	99,226	105,060	114,000	<b>115,209</b>
Breakfast Revenue	75,000	97,834	125,128	160,000	<b>158,324</b>
Headstart	46,592	44,874	52,495	85,000	<b>93,559</b>
Transfer from General Operating Fund	757,402	595,446	857,616	1,126,688	<b>1,382,362</b>
TOTAL REVENUE	<u>\$ 8,255,058</u>	<u>\$ 8,263,968</u>	<u>\$ 8,680,237</u>	<u>\$ 8,835,298</u>	<b><u>\$ 9,233,126</u></b>
TOTAL RESOURCES	<u>\$ 8,368,978</u>	<u>\$ 8,427,036</u>	<u>\$ 8,878,309</u>	<u>\$ 9,106,530</u>	<b><u>\$ 9,407,208</u></b>
EXPENDITURES:					
Personnel	\$ 4,779,591	\$ 4,883,809	\$ 5,186,022	\$ 5,577,000	<b>\$ 5,866,351</b>
Purchased Services	116,337	124,917	144,286	94,750	<b>95,000</b>
Food	2,646,174	2,461,062	2,502,830	2,520,724	<b>2,523,143</b>
Commodities	400,484	501,008	483,341	488,310	<b>488,310</b>
Other Uses	161,442	163,381	178,124	158,000	<b>170,400</b>
Non-capital Equipment	76,942	62,404	84,046	49,000	<b>48,950</b>
Other Objects and Uses	24,940	32,383	28,423	44,664	<b>44,693</b>
TOTAL EXPENDITURES	<u>\$ 8,205,910</u>	<u>\$ 8,228,964</u>	<u>\$ 8,607,072</u>	<u>\$ 8,932,448</u>	<b><u>\$ 9,236,847</u></b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	<b>\$ 130,361</b>
GAAP RESERVES	-	-	-	-	<b>40,000</b>
TOTAL RESERVES	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b><u>\$ 170,361</u></b>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 8,205,910</u>	<u>\$ 8,228,964</u>	<u>\$ 8,607,072</u>	<u>\$ 8,932,448</u>	<b><u>\$ 9,407,208</u></b>
ENDING BALANCE	<u>\$ 163,068</u>	<u>\$ 198,072</u>	<u>\$ 271,237</u>	<u>\$ 174,082</u>	<b><u>\$ -</u></b>



**DEBT SERVICE FUNDS**

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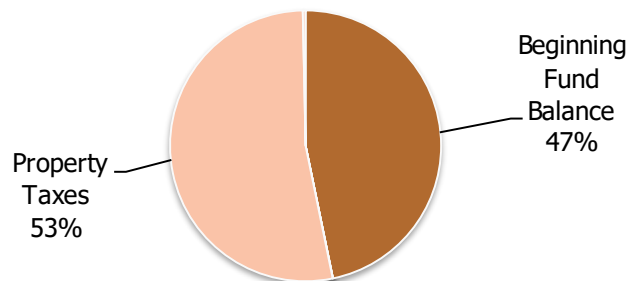


## Bond Redemption Fund

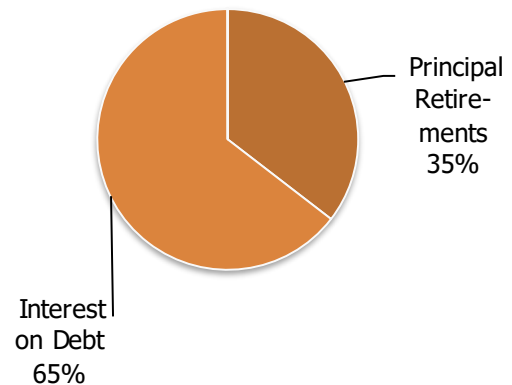
The Bond Redemption Fund mill levy for property tax collections in 2019 is set at 7.750 mills to provide the appropriate funding for the district's debt service obligations, which are summarized as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 18,395,000	\$ 32,330,925	\$ 50,725,925
2020	18,220,000	31,706,350	49,926,350
2021	14,535,000	31,169,250	45,704,250
2022	14,930,000	30,582,275	45,512,275
2023	15,525,000	29,937,875	45,462,875
2024 - 2028	87,380,000	138,768,544	226,148,544
2029 - 2033	107,855,000	116,446,181	224,301,181
2034 - 2038	136,695,000	86,446,250	223,141,250
2039 - 2043	174,455,000	47,835,588	222,290,588
2044 - 2048	115,580,000	9,510,950	125,090,950
Total	<u>\$703,570,000</u>	<u>\$ 554,734,188</u>	<u>\$1,258,304,188</u>

### TOTAL RESOURCES



### TOTAL EXPENDITURES





**Bond Redemption Fund (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 33,532,514	\$ 38,491,424	\$ 48,173,528	\$ 44,961,935	<b>\$ 49,092,642</b>
REVENUE:					
Delinquent Property Taxes	\$ 64,914	\$ 58,042	\$ 44,422	\$ 45,000	<b>\$ 30,000</b>
Property Taxes	45,610,085	51,876,547	53,674,527	53,310,308	<b>55,500,000</b>
Interest Income	68,683	221,005	468,220	575,000	<b>350,000</b>
TOTAL REVENUE	\$ 45,743,682	\$ 52,155,594	\$ 54,187,169	\$ 53,930,308	<b>\$ 55,880,000</b>
TOTAL RESOURCES	<u>\$ 79,276,196</u>	<u>\$ 90,647,018</u>	<u>\$ 102,360,697</u>	<u>\$ 98,892,243</u>	<b><u>\$104,972,642</u></b>
EXPENDITURES:					
Principal Retirements	\$ 13,835,000	\$ 19,225,000	\$ 22,265,000	\$ 18,395,000	<b>\$ 20,375,000</b>
Interest on Debt	26,946,722	23,245,440	35,130,212	31,400,100	<b>37,083,900</b>
Bond Issuance Costs	-	413,681	-	918,495	<b>-</b>
Other - Paying Agent Fees	3,050	3,050	3,550	4,500	<b>10,000</b>
TOTAL EXPENDITURES	\$ 40,784,772	\$ 42,887,171	\$ 57,398,762	\$ 50,718,095	<b>\$ 57,468,900</b>
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ -	\$ 93,740,000	\$ -	\$ 162,745,000	<b>\$ -</b>
Bond Premium	-	7,671,051	-	13,551,434	<b>-</b>
Payment to Escrow Agent	-	(100,997,370)	-	(175,377,940)	<b>-</b>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ 413,681</u>	<u>\$ -</u>	<u>\$ 918,494</u>	<b><u>\$ -</u></b>
ENDING BALANCE	<u>\$ 38,491,424</u>	<u>\$ 48,173,528</u>	<u>\$ 44,961,935</u>	<u>\$ 49,092,642</u>	<b><u>\$ 47,503,742</u></b>





## CAPITAL PROJECTS FUNDS

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## **2014 Building Fund**

### **2014-2022 Building Fund 8-Year Spending Plan**

**Facility Condition** renovations will improve the physical condition of buildings through repair and replacement of HVAC, electrical and plumbing systems, roofs, windows, interior and exterior doors as well as asbestos abatement, restroom renovations and upgrades to interior finishes and casework.

**Program Compatibility** renovations will improve the educational functionality of learning spaces such as Special Education rooms, auditoriums and music rooms.

**Health and Physical Development** improvements will expand opportunities for students to participate in fitness activities whether on the playground, individually or as part of a team through construction of multi-purpose fitness rooms, modern weight rooms and running tracks and paths.

**Sustainability** improvements will improve energy efficiency with lighting upgrades, HVAC upgrades and retro-commissioning to ensure all systems are performing optimally.

**Educational Innovation** renovations will modernize learning spaces to meet the needs of 21st Century students through the use of moveable walls to allow for flexible use of learning spaces, alternative furniture, shared activity spaces where students can collaborate, present or study independently or labs to support project-based learning to name a few examples.

**School Replacement** Creekside, Douglass and Emerald elementary schools will be replaced with new buildings to serve the same size enrollments as served currently.

**District-wide Support Campus** renovations will improve operational functionality and efficiency. Specifically renovations will be made to the central Transportation hub, a central kitchen will be constructed, professional development facilities will be expanded to support technology training and central administrative offices will be renovated.

**District-wide Radio Upgrade** will upgrade all district radios from analog to digital.

**Information Technology** renovations will improve Internet access and system stability. Audio enhancement will be provided for every classroom and the BVSD fiber optic network will be extended to select affordable housing projects to allow for Internet access.

**Early Childhood Education** classrooms and support spaces will be constructed to allow BVSD to provide preschool and full-day kindergarten throughout the district.

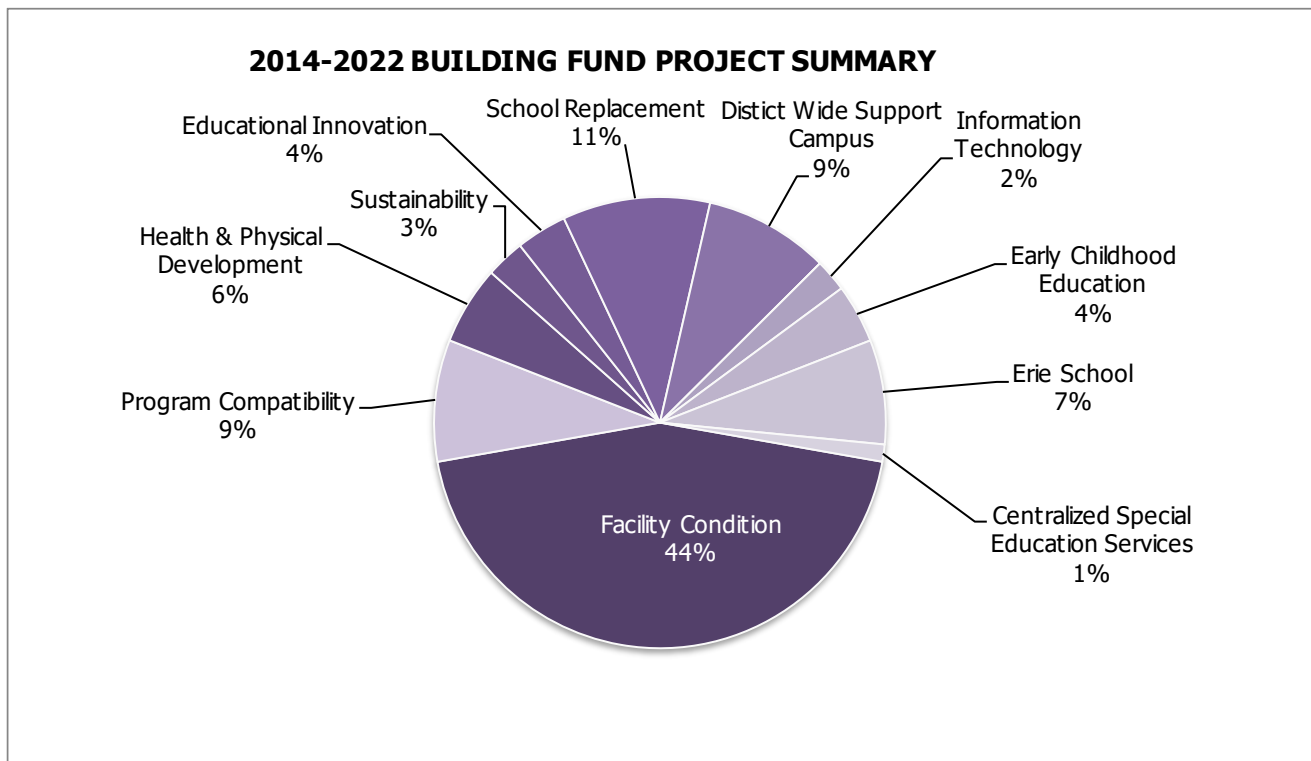
**Erie School** a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

**Centralized Special Education** funding will allow staff and the community to engage in a visioning process to identify program and facility needs with construction to follow.



**2014 Building Fund** (continued)

Facility Condition	\$	235,770,000
Program Compatibility		46,270,000
Health & Physical Development		29,890,000
Sustainability		14,820,000
Educational Innovation		19,350,000
School Replacement		56,050,000
Distict Wide Support Campus		47,510,000
District Wide Radio Upgrade		850,000
Information Technology		12,330,000
Early Childhood Education		22,350,000
Erie School		39,700,000
Centralized Special Education Services		6,500,000
<b>TOTAL COST</b>	<b>\$</b>	<b>531,390,000</b>
Inflation		37,230,000
Project Reserve		7,900,000
Additional Reserve (Bond Premium)		81,004,775
Investment Earnings		10,500,000
Other Contributions		5,548,967
<b>TOTAL COST</b>	<b>\$</b>	<b>673,573,742</b>




**2014 Building Fund** (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	<b>2019-20 PROPOSED BUDGET</b>
BEGINNING FUND BALANCE	\$ 277,155,593	\$ 213,889,151	\$ 279,402,989	\$ 149,279,877	<b>\$ 192,634,834</b>
REVENUE:					
Net Bond Proceeds	\$ -	\$ 219,324,600	\$ -	\$ 157,387,275	<b>\$ -</b>
Interest Income	1,434,675	1,506,530	3,363,362	3,400,000	<b>2,500,000</b>
School Contributions	1,322,099	80,000	80,000	80,000	<b>80,000</b>
Sale of Land/Building	-	-	-	743,795	<b>-</b>
Other Local Revenue	21,100	217,014	643,753	2,298,820	<b>-</b>
TOTAL REVENUE	\$ 2,777,874	\$ 221,128,144	\$ 4,087,115	\$ 163,909,890	<b>\$ 2,580,000</b>
TOTAL RESOURCES	<u>\$ 279,933,467</u>	<u>\$ 435,017,295</u>	<u>\$ 283,490,104</u>	<u>\$ 313,189,767</u>	<b><u>\$ 195,214,834</u></b>
EXPENDITURES:					
Capital Outlays	\$ 66,044,316	\$ 155,044,701	\$ 134,210,227	\$ 119,556,157	<b>\$ 118,293,750</b>
Bond Issuance Costs	-	569,605	-	998,776	<b>-</b>
TOTAL EXPENDITURES	<u>\$ 66,044,316</u>	<u>\$ 155,614,306</u>	<u>\$ 134,210,227</u>	<u>\$ 120,554,933</u>	<b><u>\$ 118,293,750</u></b>
ENDING BALANCE	<u>\$ 213,889,151</u>	<u>\$ 279,402,989</u>	<u>\$ 149,279,877</u>	<u>\$ 192,634,834</u>	<b><u>\$ 76,921,084</u></b>



## 2014 Building Fund (continued)

### Project List

Elementary School Projects					
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Estimated Actuals 2018 - 2019	Proposed 2019 - 2020	Anticipated Completion
BCSIS/HIGH PEAKS	\$ 7,782,362	\$ 3,996,956	\$ 3,606,412	\$ 178,994	2019
BEAR CREEK ELEMENTARY	7,544,326	2,508	1,000	3,021,766	2021
BIRCH ELEMENTARY	8,341,346	8,310,487	3,000	-	2017
COAL CREEK ELEMENTARY	6,967,462	19,300	3,088,188	3,859,974	2020
COLUMBINE ELEMENTARY	1,184,802	543,545	641,257	-	2019
COMMUNITY MONTESSORI	5,342,546	5,036,439	306,107	-	2018
CREEKSIDE ELEMENTARY	20,905,732	20,555,080	75,000	275,652	2018
CREST VIEW ELEMENTARY	7,765,832	2,508	3,000	3,209,546	2021
DOUGLASS ELEMENTARY	24,218,396	24,157,313	1,500	-	2018
EISENHOWER ELEMENTARY	6,886,844	2,450,297	4,436,547	-	2019
EMERALD ELEMENTARY	22,568,096	22,448,640	50,000	69,456	2018
FIRESIDE ELEMENTARY	7,351,689	3,174,992	4,176,697	-	2019
FLATIRONS ELEMENTARY	5,667,866	5,071	-	2,358,429	2021
FOOTHILL ELEMENTARY	7,748,884	27,236	-	3,142,057	2021
GOLD HILL	831,752	19,105	10,000	353,501	2021
HEATHERWOOD ELEMENTARY	7,136,412	47,187	3,028,607	4,060,618	2020
JAMESTOWN ELEMENTARY	683,388	10,536	15,000	281,988	2021
KOHL ELEMENTARY	7,927,604	2,356,472	5,571,132	-	2019
LAFAYETTE ELEMENTARY	9,663,807	28,950	4,165,142	5,469,715	2020
LOUISVILLE ELEMENTARY	8,509,560	130,018	3,614,188	4,765,354	2020
MAPLETON	1,343,610	107,211	-	471,885	2021
MESA ELEMENTARY	8,444,002	4,558	3,693,915	4,745,529	2020
NEDERLAND ELEMENTARY	6,226,018	825,084	3,582,937	1,817,997	2020
PIONEER ELEMENTARY	9,245,077	8,898,184	161,992	184,902	2018
RYAN ELEMENTARY	3,772,552	3,734,268	38,284	-	2018
SANCHEZ ELEMENTARY	5,607,411	5,602,062	5,349	-	2017
SUPERIOR ELEMENTARY	7,643,785	4,803	3,297,312	4,341,670	2020
UNIVERSITY HILL ELEMENTARY	11,177,926	1,011,037	20,000	2,512,366	2022
WHITTIER ELEMENTARY	8,197,311	8,197,281	-	-	2017
<b>Total Elementary School Projects</b>	<b>\$ 236,686,399</b>	<b>\$ 121,707,130</b>	<b>\$ 43,592,565</b>	<b>\$ 45,121,400</b>	

Middle School Projects					
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Estimated Actuals 2018 - 2019	Proposed 2019 - 2020	Anticipated Completion
ANGEVINE MIDDLE	\$ 9,356,993	\$ 2,159,638	\$ 3,229,990	\$ 3,967,365	2020
BROOMFIELD HEIGHTS MIDDLE	14,645,874	14,615,742	30,132	-	2017
CASEY MIDDLE	1,690,432	2,508	100,000	646,353	2021
CENTENNIAL MIDDLE	12,004,292	7,201,816	4,442,348	360,129	2019
LOUISVILLE MIDDLE	6,229,823	6,056,671	173,152	-	2018
MANHATTAN MIDDLE	10,514,472	10,485,207	29,264	-	2018
PLATT MIDDLE	17,033,692	10,916,078	5,947,276	170,337	2019
SOUTHERN HILLS MIDDLE	8,859,873	8,822,959	36,914	-	2017
SUMMIT MIDDLE	11,731,194	11,710,040	21,154	-	2017
<b>Total Middle School Projects</b>	<b>\$ 92,066,644</b>	<b>\$ 71,970,660</b>	<b>\$ 14,010,230</b>	<b>\$ 5,144,184</b>	

High School Projects					
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Estimated Actuals 2018 - 2019	Proposed 2019 - 2020	Anticipated Completion
ARAPAHOE RIDGE HIGH	\$ 12,283,139	\$ 1,091,316	\$ 200,000	\$ 5,648,658	2021
BOULDER HIGH	20,897,361	20,460,318	437,044	-	2018
BOULDER PREP	298,180	164,403	133,777	-	2019
BROOMFIELD HIGH	18,598,273	14,272,626	3,953,682	371,965	2019
CENTAURUS HIGH	30,179,978	24,865,864	5,012,315	301,800	2019
FAIRVIEW HIGH	22,950,778	5,352,360	13,421,376	4,177,042	2020
JUSTICE HIGH	261,849	110,756	20,169	130,924	2020
MONARCH HIGH	10,349,613	3,825,802	6,006,331	517,481	2019
NEW VISTA HIGH	12,564,763	2,508	115,000	774,590	2022
PEAK TO PEAK	10,200,000	10,200,000	-	-	2016
<b>Total High School Projects</b>	<b>\$ 138,583,934</b>	<b>\$ 80,345,952</b>	<b>\$ 29,299,692</b>	<b>\$ 11,922,460</b>	


**2014 Building Fund** (continued)

**Project List** (continued)

<b>K-8 and Mid/Sr Projects</b>					
<b>Location</b>	<b>Adjusted Master Plan Budget</b>	<b>Project To Date 2014 - 2018</b>	<b>Estimated Actuals 2018 - 2019</b>	<b>Proposed 2019 - 2020</b>	<b>Anticipated Completion</b>
ASPEN CREEK K-8	\$ 6,302,418	\$ 6,260,886	\$ 41,532	\$ -	2018
ELDORADO K-8	10,763,119	9,623,993	1,139,126	-	2019
MEADOWLARK PK-8	39,662,046	38,926,480	-	735,566	2018
HALCYON	7,917,044	2,508	203,335	3,238,071	2021
HORIZONS K-8	3,540,603	18,045	1,518,576	2,003,981	2020
MONARCH K-8	9,784,281	3,610,086	5,821,961	352,234	2019
NEDERLAND MIDDLE/HIGH	8,103,299	426,494	5,375,468	2,301,337	2020
<b>Total K-8 and Mid/Sr Projects</b>	<b>\$ 86,072,810</b>	<b>\$ 58,868,492</b>	<b>\$ 14,099,998</b>	<b>\$ 8,631,189</b>	

<b>District Wide</b>					
<b>Location</b>	<b>Adjusted Master Plan Budget</b>	<b>Project To Date 2014 - 2018</b>	<b>Estimated Actuals 2018 - 2019</b>	<b>Proposed 2019 - 2020</b>	<b>Anticipated Completion</b>
CENTRALIZED SPECIAL EDUCATION	\$ 1,019,722	\$ 28,341	\$ (28,341)	\$ 377,297	2021
DW CAMPUS : KITCHEN	16,066,659	623,070	4,662,861	10,780,728	2020
DW CAMPUS : ADMINISTRATION	26,913,446	339,188	3,186,473	14,640,914	2021
DW CAMPUS : TRANSPORTATION	24,088,193	15,548,455	8,539,738	-	2019
DW CAMPUS : WAREHOUSE/MAINT	-	-	-	-	2021
DW : EARLY CHILDHOOD ED	399,000	-	-	-	2021
DW : FULL-DAY KINDERGARTEN	9,600	-	-	-	2021
DW : RADIOS	903,544	746,850	156,694	-	2019
IT: INTERNET AFFODABLE HOUSING	390,000	-	-	-	2021
IT: INTEGRATED AUDIO ENHANCE	52,058	13,786	38,272	-	2021
IT: INTERNET/SYSTEM STABILITY	6,185,811	5,133,124	434,106	618,581	2019
IT: CLOSET UPGRADES	468,000	455,394	12,606	-	2021
IT: DATA CENTER UPGRADES	807,903	-	403,952	403,952	2021
IT: CLOSET AIR COOLING	9,593	-	-	9,593	2021
INNOVATION	559,563	295,537	1,000	263,026	2021
LAFAYETTE BUS FACILITY	1,668,763	1,668,764	-	-	2017
NEDERLAND BUS FACILITY	503,110	39,883	463,227	-	2019
SOMBRERO MARSH ENVIRONMENTAL	437,024	-	-	181,802	2021
<b>Total District Wide</b>	<b>\$ 80,481,988</b>	<b>\$ 24,892,391</b>	<b>\$ 17,870,588</b>	<b>\$ 27,275,893</b>	

<b>Other (Reserves &amp; Administration)</b>					
<b>Location</b>	<b>Adjusted Master Plan Budget</b>	<b>Project To Date 2014 - 2018</b>	<b>Estimated Actuals 2018 - 2019</b>	<b>Proposed 2019 - 2020</b>	<b>Anticipated Completion</b>
INFLATION	\$ 4,428,552	\$ -	\$ -	\$ 2,500,000	2021
PROGRAM RESERVE	7,484,863	-	-	3,500,000	2021
E-RATE	1,985,000	-	-	1,500,000	2021
DEBT ISSUANCE	2,482,113	1,483,337	998,776	-	2019
UNALLOCATED OVERHEAD	5,100,525	286,016	683,084	1,198,623	2022
ADDITIONAL RESERVE (Premium)	18,200,915	-	-	11,500,000	2021
<b>Total Other</b>	<b>\$ 39,681,967</b>	<b>\$ 1,769,353</b>	<b>\$ 1,681,860</b>	<b>\$ 20,198,623</b>	
<b>GRAND TOTAL</b>	<b>\$ 673,573,742</b>	<b>\$ 359,553,978</b>	<b>\$ 120,554,933</b>	<b>\$ 118,293,750</b>	

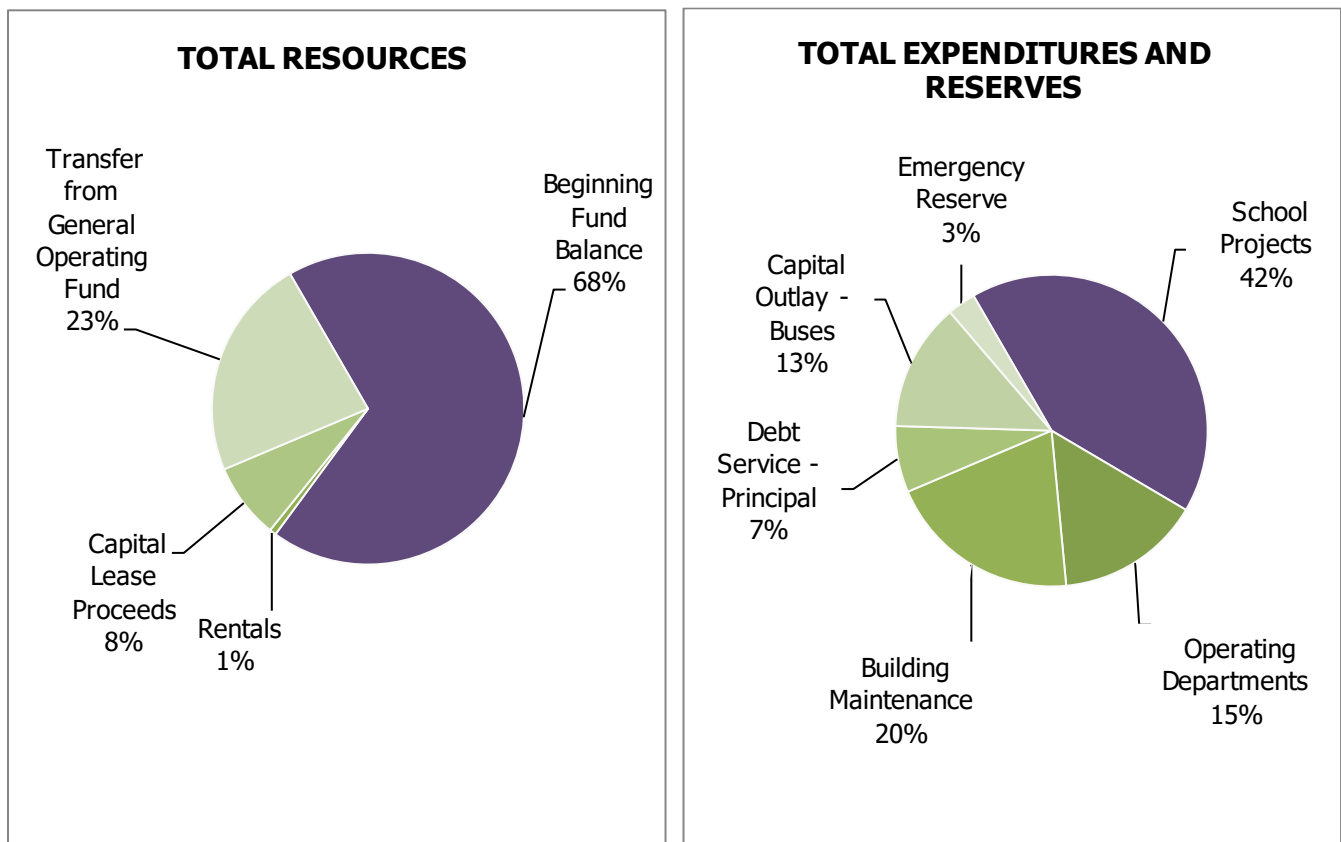






## Capital Reserve Fund

District staff evaluates capital project requests and prioritizes them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into four major areas: school health/safety repairs, mechanical systems repairs, maintenance support, and vehicle replacements. All carryover projects are identified as one-time expenditures and will not lead to an ongoing deficit.





**Capital Reserve Fund (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,589,540	\$ 914,221	\$ 1,121,460	\$ 2,849,151	<b>\$ 4,585,847</b>
REVENUE:					
Sale of Fixed Assets	\$ -	\$ 45,236	\$ 225,101	\$ 109,081	\$ -
Sale of Land/Building	-	-	-	433,705	-
Rentals	74,891	77,138	79,552	81,836	<b>46,288</b>
Miscellaneous	86,128	97,503	-	-	<b>380,000</b>
Capital Lease Proceeds	1,117,800	1,855,550	-	-	<b>526,650</b>
One-Time Transfer from Community Schools	-	-	1,000,000	1,400,000	-
Transfer from Preschool Fund	10,866	12,123	12,123	16,568	<b>16,568</b>
Transfer from General Operating Fund	1,608,858	1,831,858	2,990,979	3,754,885	<b>1,758,961</b>
TOTAL REVENUE	\$ 2,913,543	\$ 3,919,408	\$ 4,307,755	\$ 5,796,075	<b>\$ 2,728,467</b>
TOTAL RESOURCES	<u>\$ 4,503,083</u>	<u>\$ 4,833,629</u>	<u>\$ 5,429,215</u>	<u>\$ 8,645,226</u>	<b>\$ 7,314,314</b>
EXPENDITURES:					
School Projects	\$ 868,232	\$ 350,783	\$ 258,067	\$ 733,287	<b>\$ 3,048,936</b>
Operating Departments	960,327	437,507	966,831	1,132,301	<b>1,093,913</b>
Building Maintenance	468,359	619,886	911,760	1,750,385	<b>1,465,000</b>
Salaries, Employee Benefits, Office Expense	1,712	-	-	-	-
Debt Service - Principal	172,432	428,589	419,533	413,258	<b>501,595</b>
Debt Service - Interest	-	19,854	23,873	30,148	<b>24,561</b>
Capital Outlay - Buses	1,117,800	1,855,550	-	-	<b>967,271</b>
TOTAL EXPENDITURES	<u>\$ 3,588,862</u>	<u>\$ 3,712,169</u>	<u>\$ 2,580,064</u>	<u>\$ 4,059,379</u>	<b>\$ 7,101,276</b>
RESERVES:					
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	<b>\$ 213,038</b>
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<b>\$ 213,038</b>
TOTAL EXPENDITURES AND RESERVES	<u>\$ 3,588,862</u>	<u>\$ 3,712,169</u>	<u>\$ 2,580,064</u>	<u>\$ 4,059,379</u>	<b>\$ 7,314,314</b>
ENDING BALANCE	<u>\$ 914,221</u>	<u>\$ 1,121,460</u>	<u>\$ 2,849,151</u>	<u>\$ 4,585,847</u>	<b>\$ -</b>



## Capital Reserve Fund (continued)

### Project List

School Projects		2019-20 Proposed Budget
Aspen Creek	Domestic Water Heaters (includes carry over)	\$ 25,000
Aspen Creek	Stage Lighting & Sound System (includes carry over)	15,000
Boulder High	Resurface Tennis Court (includes carry over)	36,000
Boulder High	Resurface Track - 1 (includes carry over)	65,000
Broomfield Heights	Remove Tennis Court (includes carry over)	96,000
Broomfield Heights	Replace Foyer Flooring & Dance Floor (includes carry over)	37,000
Broomfield High	Replace Football Stadium Lighting (includes carry over)	196,000
Broomfield High	Sod Infield (includes carry over)	15,000
Fairview High	New Sound System Football Field (includes carry over)	80,000
Fairview High	Resurface Track - 2 (includes carry over)	54,000
Fireside Elementary	Upgrade Hot Water Generation System (includes carry over)	83,000
Horizons K-8	Replace Boiler Flue (includes carry over)	15,000
Monarch High	Replace Skylights (includes carry over)	65,000
Technical ED Center	Entry Drive & Parking Lot Improvements (includes carry over)	1,350,000
Broomfield Locations	Building & Site Improvements (N.Moor Proceeds) (includes carry over)	142,026
District Wide	Emergencies (includes carry over)	598,910
District Wide	Furniture & Fixtures (includes carry over)	85,000
District Wide	Indoor Air Quality	81,000
District Wide	Special Education Modifications &/or Equipment	10,000
<b>Total School Projects :</b>		<b>\$ 3,048,936</b>
Operating Departments & Buses		
Security	Mobile Ap	\$ 18,000
Security	Emergency Communication (includes carry over)	50,000
Security	Building Improvements & Equipment (includes carry over)	45,000
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)	446,857
Transportation	Vehicles - White Fleet Escrow (Leases) (includes carry over)	491,757
Transportation	Other Student Transport Vehicles (includes carry over)	42,299
Transportation	Buses - Capital Outlay	967,271
<b>Total Operating Departments :</b>		<b>\$ 2,061,184</b>
Building Maintenance		
District Wide	HVAC	\$ 50,000
District Wide	Doors & Windows	10,000
District Wide	Preschool Safety Seats	10,000
District Wide	Elevator Repairs (includes carry over)	525,000
District Wide	Americans With Disabilities Act	20,000
District Wide	Environmental Management	40,000
District Wide	Backflow Preventer Replacement	10,000
District Wide	Paving & Concrete	50,000
District Wide	Electrical	20,000
District Wide	Grounds (includes carry over)	435,000
District Wide	Maintenance Equipment	10,000
District Wide	Roofing	100,000
District Wide	Custodial Equipment (includes carry over)	100,000
District Wide	Playground Equipment	15,000
District Wide	Flooring	10,000
District Wide	Painting	15,000
District Wide	Plumbing	45,000
<b>Total Building Maintenance :</b>		<b>\$ 1,465,000</b>
Debt Service		
Accounting Svcs	Debt Service - Principal, Buses	\$ 501,595
Accounting Svcs	Debt Service - Interest, Buses	24,561
<b>Total Debt Service :</b>		<b>\$ 526,156</b>
Reserves		
Emergency Reserve ( TABOR - 3% Budget )		\$ 213,038
Identified Future Projects Reserve		-
<b>Total Reserves :</b>		<b>\$ 213,038</b>
<b>GRAND TOTAL :</b>		<b>\$ 7,314,314</b>

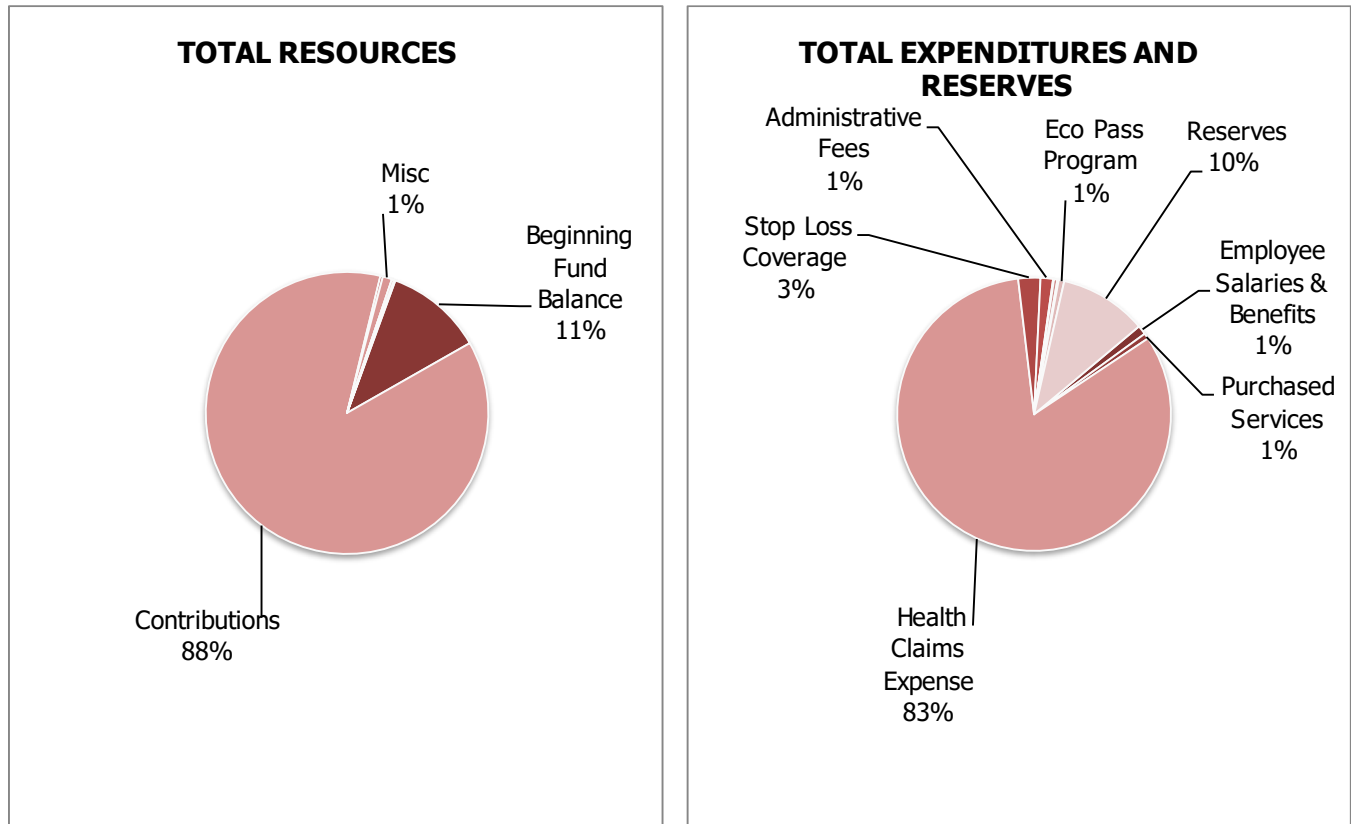
**INTERNAL SERVICE FUNDS**

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## Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan administered by United Healthcare (previously Cigna) or a traditional plan offered by Kaiser Permanente. Employees have the option to purchase dependent coverage. For 2019-20, the district will contribute an annual premium of \$7,224 per eligible employee, an increase of 5.0 percent over the prior year, consistent with increases in dependent coverage. In addition, the district funds an Employee Assistance Program at a contribution rate of \$15 per employee.





**Health Insurance Fund (continued)**

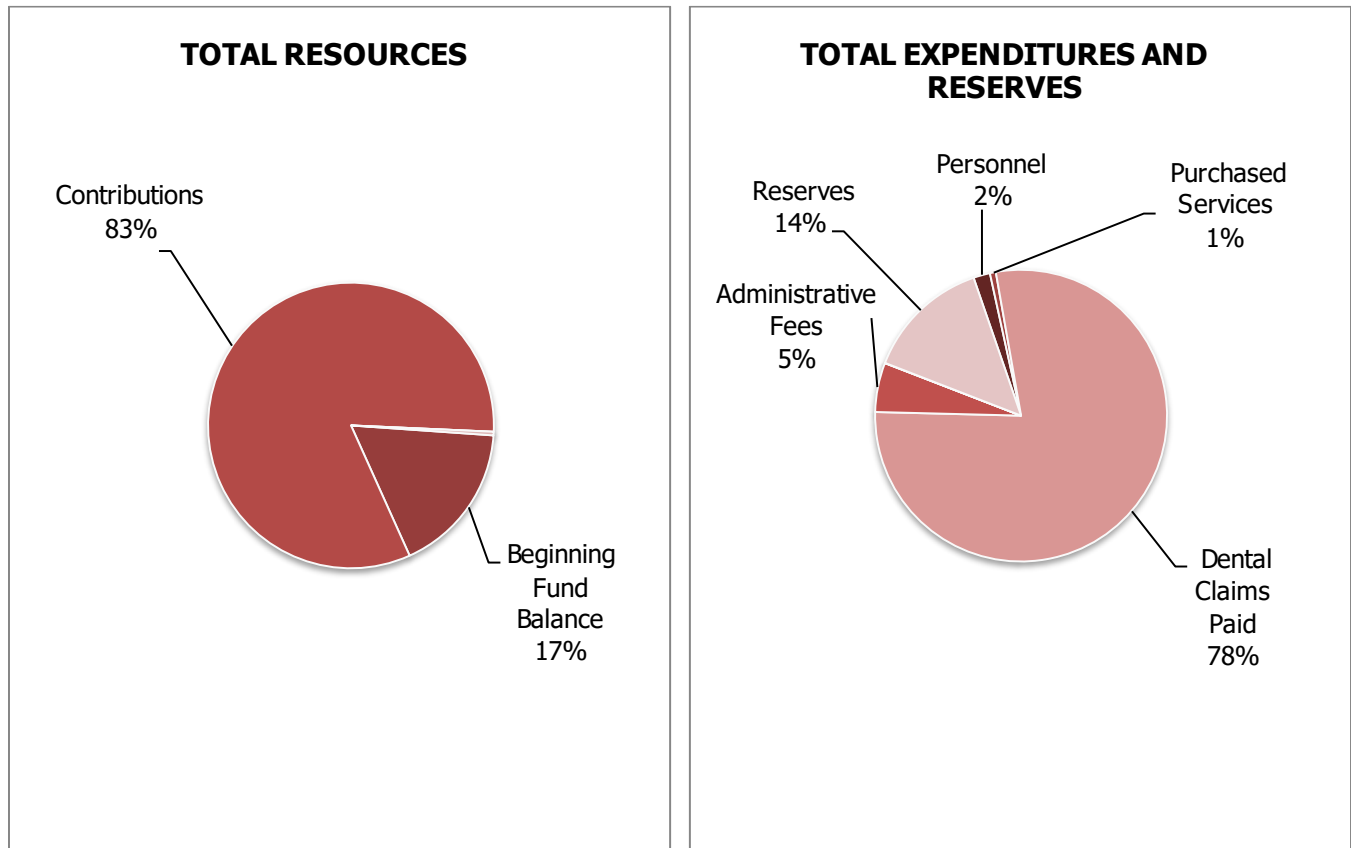
	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 7,118,339	\$ 7,577,313	\$ 6,600,080	\$ 6,010,279	\$ 4,230,193
REVENUE:					
Contributions	\$ 27,548,009	\$ 27,986,039	\$ 29,692,430	\$ 31,307,500	\$ 32,872,875
Interest Income	21,133	50,224	89,794	120,000	110,000
Miscellaneous	540,727	662,636	768,080	898,000	400,000
Eco Pass Program	121,495	93,451	98,360	100,000	100,000
Employee Benefit Program	55,771	56,284	58,012	55,000	55,000
TOTAL REVENUE	\$ 28,287,135	\$ 28,848,634	\$ 30,706,676	\$ 32,480,500	\$ 33,537,875
TOTAL RESOURCES	\$ 35,405,474	\$ 36,425,947	\$ 37,306,756	\$ 38,490,779	\$ 37,768,068
EXPENDITURES:					
Personnel	\$ 173,760	\$ 189,765	\$ 226,856	\$ 394,992	\$ 411,252
Purchased Services	192,065	155,842	233,898	250,000	250,000
Health Claims Expense	24,665,207	26,523,614	27,971,587	30,905,594	31,158,171
Stop Loss Coverage	1,266,616	1,299,872	1,320,510	1,400,000	988,295
Administrative Fees	914,375	939,585	955,804	880,000	555,000
ACA and Miscellaneous	138,136	100,443	32,711	40,000	40,000
Wellness Program	153,821	244,089	214,036	150,000	150,000
Employee Benefit Program	53,842	54,901	55,112	60,000	60,000
Eco Pass Program	270,339	317,756	285,963	180,000	250,000
TOTAL EXPENDITURES	\$ 27,828,161	\$ 29,825,867	\$ 31,296,477	\$ 34,260,586	\$ 33,862,718
RESERVES:					
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 3,905,350
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 3,905,350
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 27,828,161	\$ 29,825,867	\$ 31,296,477	\$ 34,260,586	\$ 37,768,068
ENDING BALANCE	\$ 7,577,313	\$ 6,600,080	\$ 6,010,279	\$ 4,230,193	\$ -





## Dental Insurance Fund

The Dental Insurance Fund is an internal service fund used to account for claims and administrative fees of the district's self-funded dental insurance employee benefit program. For 2019-20, the district will contribute \$504 per eligible employee, which is a 5.0 percent increase over the prior year. Employees have the option to purchase dependent coverage.





**Dental Insurance Fund** (continued)

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 650,299	\$ 690,020	\$ 652,120	\$ 603,143	<b>\$ 549,678</b>
REVENUE:					
Contributions	\$ 2,328,822	\$ 2,349,639	\$ 2,385,292	\$ 2,539,297	<b>\$ 2,640,869</b>
Interest Income	2,475	5,881	10,515	16,000	<b>13,000</b>
TOTAL REVENUE	\$ 2,331,297	\$ 2,355,520	\$ 2,395,807	\$ 2,555,297	<b>\$ 2,653,869</b>
TOTAL RESOURCES	<u>\$ 2,981,596</u>	<u>\$ 3,045,540</u>	<u>\$ 3,047,927</u>	<u>\$ 3,158,440</u>	<b><u>\$ 3,203,547</u></b>
EXPENDITURES:					
Personnel	\$ 39,271	\$ 44,958	\$ 51,722	\$ 57,250	<b>\$ 59,223</b>
Purchased Services	9,000	8,542	8,040	18,000	<b>21,000</b>
Dental Claims Paid	2,082,438	2,177,713	2,220,436	2,362,512	<b>2,504,263</b>
Administrative Fees	160,768	162,207	164,586	170,000	<b>175,000</b>
Supplies and Materials	99	-	-	1,000	<b>1,000</b>
TOTAL EXPENDITURES	\$ 2,291,576	\$ 2,393,420	\$ 2,444,784	\$ 2,608,762	<b>\$ 2,760,486</b>
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	<b>\$ 443,061</b>
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	<b>\$ 443,061</b>
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,291,576</u>	<u>\$ 2,393,420</u>	<u>\$ 2,444,784</u>	<u>\$ 2,608,762</u>	<b><u>\$ 3,203,547</u></b>
ENDING BALANCE	<u>\$ 690,020</u>	<u>\$ 652,120</u>	<u>\$ 603,143</u>	<u>\$ 549,678</u>	<b><u>\$ -</u></b>



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## Trust and Agency Funds

### Agency Fund

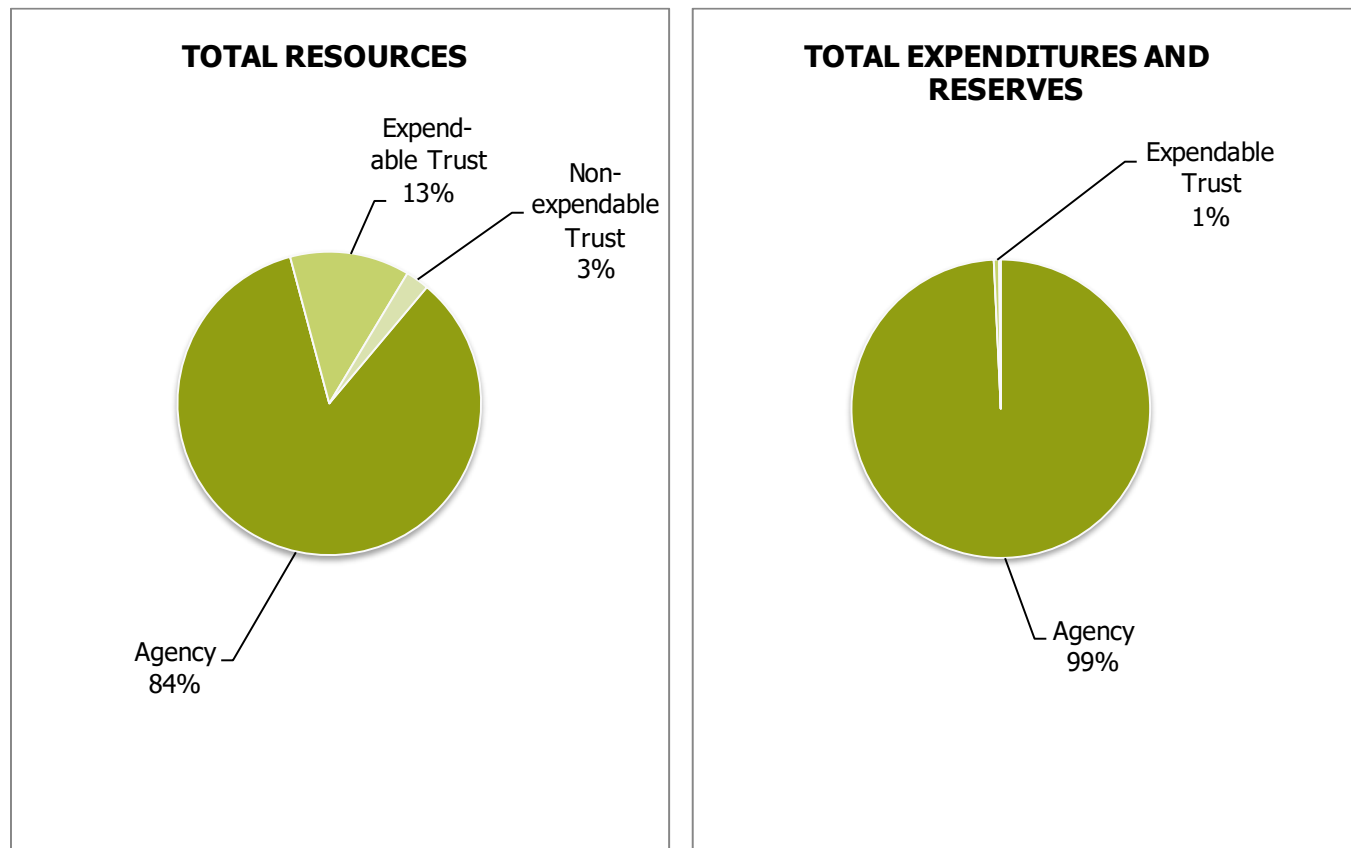
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

### Expendable Trust Fund

This fund is provided to account for donations and disbursements that are related to specific purposes such as scholarships and awards.

### Nonexpendable Trust Fund

This fund is provided to account for the principal trust amount received from the Jitsugyo High School Program, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, the Frances R. Bascom Scholarship, the Tennyson McCarty Scholarship and related interest income. The interest earned from the Trust Funds is used to finance the activities authorized by the Jitsugyo High School Trust Agreement, the Barbara Carlson Scholarship Agreement, the Dr. Edwin O. Bostrom Scholarship Agreement, the Frances R. Bascom Scholarship Agreement and the Tennyson McCarty Scholarship Agreement.





**Trust and Agency Funds (continued)**

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
<b>Agency Funds</b>					
Beginning Fund Balance	\$ 1,068,574	\$ 1,313,780	\$ 1,565,530	\$ 2,518,091	\$ <b>2,568,091</b>
Receipts	4,180,198	4,657,806	6,450,931	5,600,000	<b>5,600,000</b>
Total Resources	\$ 5,248,772	\$ 5,971,586	\$ 8,016,461	\$ 8,118,091	\$ <b>8,168,091</b>
Disbursements	\$ 3,934,992	\$ 4,406,056	\$ 5,498,370	\$ 5,550,000	\$ <b>5,550,000</b>
Ending Balance	\$ 1,313,780	\$ 1,565,530	\$ 2,518,091	\$ 2,568,091	\$ <b>2,618,091</b>
<b>Expendable Trust Funds</b>					
Beginning Fund Balance	\$ 1,120,758	\$ 1,193,037	\$ 1,189,592	\$ 1,180,029	\$ <b>1,185,029</b>
Revenue	108,466	29,662	18,659	37,000	<b>37,000</b>
Total Resources	\$ 1,229,224	\$ 1,222,699	\$ 1,208,251	\$ 1,217,029	\$ <b>1,222,029</b>
Expenditures	\$ 36,187	\$ 33,107	\$ 28,222	\$ 32,000	\$ <b>32,000</b>
Ending Balance	\$ 1,193,037	\$ 1,189,592	\$ 1,180,029	\$ 1,185,029	\$ <b>1,190,029</b>
<b>Nonexpendable Trust Funds</b>					
Beginning Fund Balance	\$ 207,620	\$ 218,650	\$ 225,505	\$ 229,971	\$ <b>229,971</b>
Revenue	11,780	6,855	6,266	10,000	<b>10,000</b>
Total Resources	\$ 219,400	\$ 225,505	\$ 231,771	\$ 239,971	\$ <b>239,971</b>
Expenditures	\$ 750	\$ -	\$ 1,800	\$ 10,000	\$ <b>10,000</b>
Ending Balance	\$ 218,650	\$ 225,505	\$ 229,971	\$ 229,971	\$ <b>229,971</b>
<b>GRAND TOTAL</b>					
BEGINNING FUND BALANCE	\$ 2,396,952	\$ 2,725,467	\$ 2,980,627	\$ 3,928,091	\$ <b>3,983,091</b>
TOTAL REVENUE	4,300,444	4,694,323	6,475,856	5,647,000	<b>5,647,000</b>
TOTAL RESOURCES	\$ <u>6,697,396</u>	\$ <u>7,419,790</u>	\$ <u>9,456,483</u>	\$ <u>9,575,091</u>	\$ <b>9,630,091</b>
TOTAL EXPENDITURES	\$ <u>3,971,929</u>	\$ <u>4,439,163</u>	\$ <u>5,528,392</u>	\$ <u>5,592,000</u>	\$ <b>5,592,000</b>
ENDING BALANCE	\$ <u>2,725,467</u>	\$ <u>2,980,627</u>	\$ <u>3,928,091</u>	\$ <u>3,983,091</u>	\$ <b>4,038,091</b>



## Pupil Activity Fund

Individual school activity accounts comprise the Pupil Activity Fund. This fund is controlled at the school level.

	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,918,618	\$ 3,519,556	\$ 3,675,564	\$ 2,697,202	<b>\$ 2,797,202</b>
RECEIPTS	<u>9,782,223</u>	<u>9,686,027</u>	<u>8,914,942</u>	<u>9,000,000</u>	<b>8,900,000</b>
TOTAL RESOURCES	<u>\$ 12,700,841</u>	<u>\$ 13,205,583</u>	<u>\$ 12,590,506</u>	<u>\$ 11,697,202</u>	<b>\$ 11,697,202</b>
DISBURSEMENTS	<u>\$ 9,181,285</u>	<u>\$ 9,530,019</u>	<u>\$ 9,893,304</u>	<u>\$ 8,900,000</u>	<b>\$ 8,900,000</b>
ENDING BALANCE	<u>\$ 3,519,556</u>	<u>\$ 3,675,564</u>	<u>\$ 2,697,202</u>	<u>\$ 2,797,202</u>	<b>\$ 2,797,202</b>



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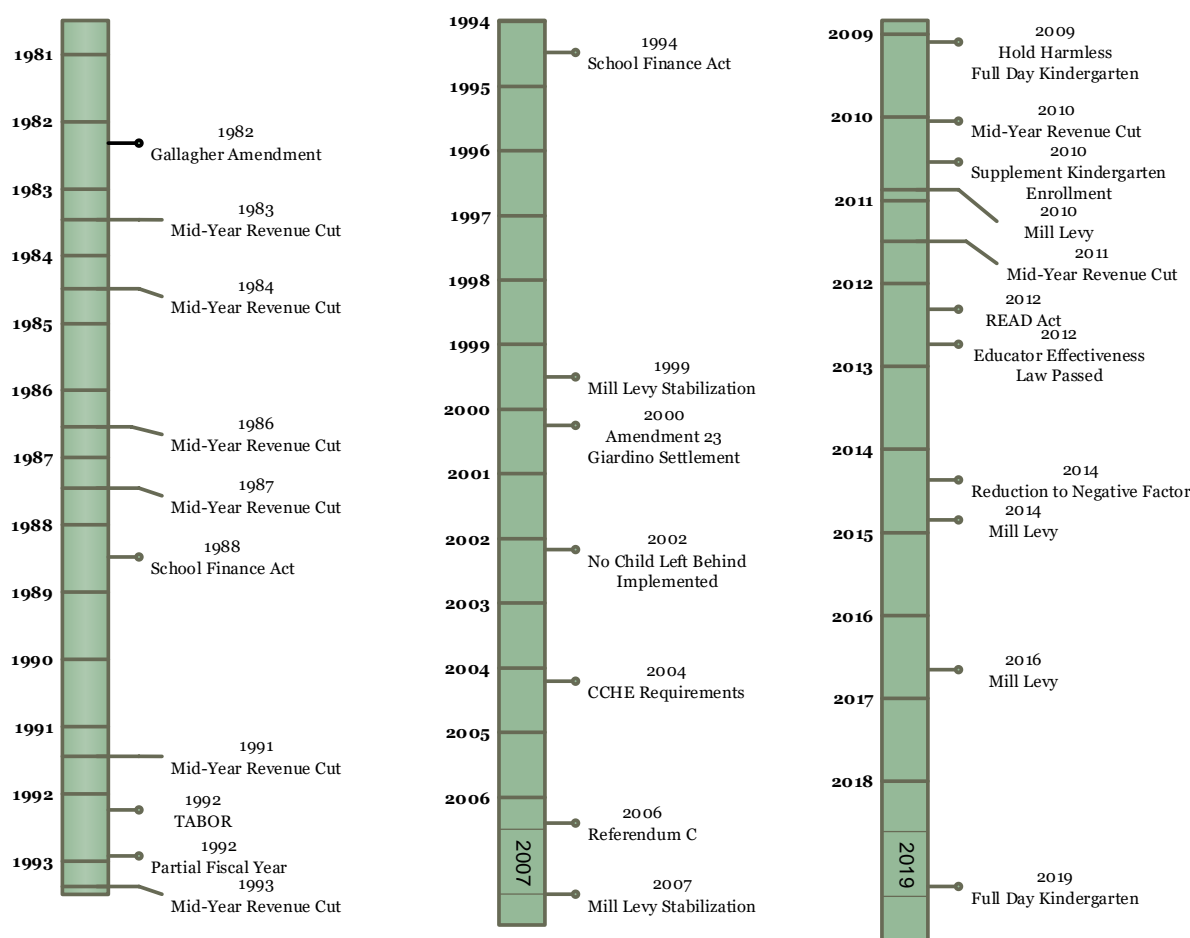
## A Generation of Colorado School Finance

The timeline below illustrates major milestones in Colorado school finance. We take a look at over 30 years of school finance in Colorado, the legislative, economic, and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.

### Timeline of Colorado School Finance & Education Reform 1981 – 2019

#### Addressing Mandates:

New Content Standards; District Accreditation; Expanded Choice Legislation; Basic Literacy Act; School Accountability Reports (SAR's); Safe Schools Act; Student Identification / Data Warehouse; TCAP Testing; Change Special Ed Funding; BEST; Declining Enrollment; READ Act; Full Day Kindergarten



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2019

Each of these three eras can be characterized by its unique situation with respect to:

- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

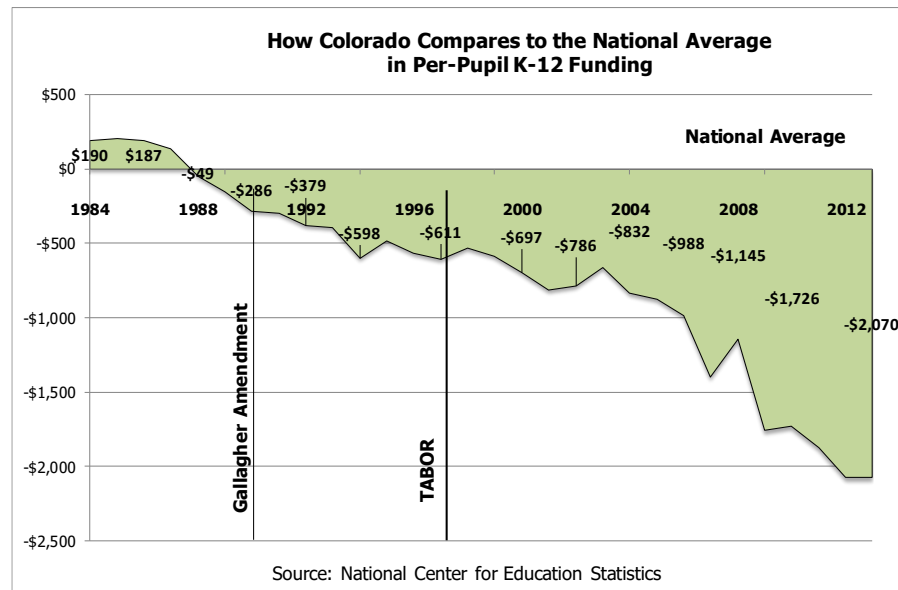


## A Generation of Colorado School Finance (continued)

### 1982 – 1993

In 1982, the Gallagher Amendment was passed which fixed the percentage ratio for property taxes at 45 percent for residential property and 55 percent for commercial property.

Mid-year revenue rescissions occurred in 1983, 1984, 1986, 1987, 1988, 1991, and 1993 primarily because state tax revenues could not keep pace with rapid enrollment growth in Colorado. The rescissions occurred so frequently that the Boulder Valley School District budgeted for the rescissions in advance.



### 1988 – 2000

This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state levels which dictate the environment that school districts must operate in today.

In 1988, the Colorado Public School Finance Act was revised significantly. This revision reset the standard for state equalization to distribute state funding for districts throughout Colorado taking under-funded districts into consideration, comparing rural districts vs. urban districts or large districts vs. small districts. At the time, the state provided 40 percent of per pupil funding to districts across Colorado, and districts provided 60 percent of the funding. Today state funding plays a much larger role by providing 64 percent of per pupil funding and districts providing 36 percent, on a statewide average.

In 1992, Section 20, Article X of the Colorado Constitution (TABOR Amendment) was passed, which requires districts to set aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. This amendment also requires voter approval of tax increases and limits revenue collections.

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because the Boulder Valley School District receives a majority of its tax collections in the spring, the district has had to borrow cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state's interest-free loan program, since 1993.



## **A Generation of Colorado School Finance (continued)**

### **1988 – 2000 (continued)**

District administrative responsibilities have also increased dramatically since 1988 due to a host of new federal and state regulations:

#### Federal regulations

- Omnibus Transportation Employee Testing Act, Gun-Free Schools Act, Children's Online Privacy Act, Digital Millennium Copyright Act, and the Equal Access Act, among others

#### State regulations

- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing and CELA Assessments
- Standards-based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

### **1998 – Present**

From 1998 to present, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$7,300,000)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)
- 2010 Ballot Measure 3A (25 percent of total program)
- 2014 Ballot Measure 3A (\$576.5 million bond issue for capital projects)
- 2016 Referendum 3A Capital Construction, Technology, and Maintenance Levy (\$24,399,672)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's health insurance employee benefit program. This was done to help control health insurance costs.



## A Generation of Colorado School Finance (continued)

### 1998 – Present (continued)

In 2010, Colorado voters passed a ballot measure that provides 25 percent of total program funding for restoring budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs.

In 2006, and again in 2014, Colorado voters approved ballot measures providing the passage of bonds for capital improvements. The 2014 Educational Facilities Master Plan was approved by the Board of Education on August 12, 2014.

In 2016, Colorado voters passed an operational levy that freed up general fund resources so more funds can be directed toward ongoing maintenance, custodial, security, and technology expenditures.

In 2019, the state legislature approved funding for full-day kindergarten across Colorado.

### Per Pupil Expenditures

The charts below shows what the actual cost per funded pupil is in BVSD compared to the School Finance Act per pupil revenue (PPR). From this presentation, we get a truer picture of the breakdown of funding per student as it relates to total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. Even with the addition of 1991, 1998, 2002, 2005, and 2010 overrides, FY17 was the first year that the district surpassed 1988 funding levels. This table shows how these overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

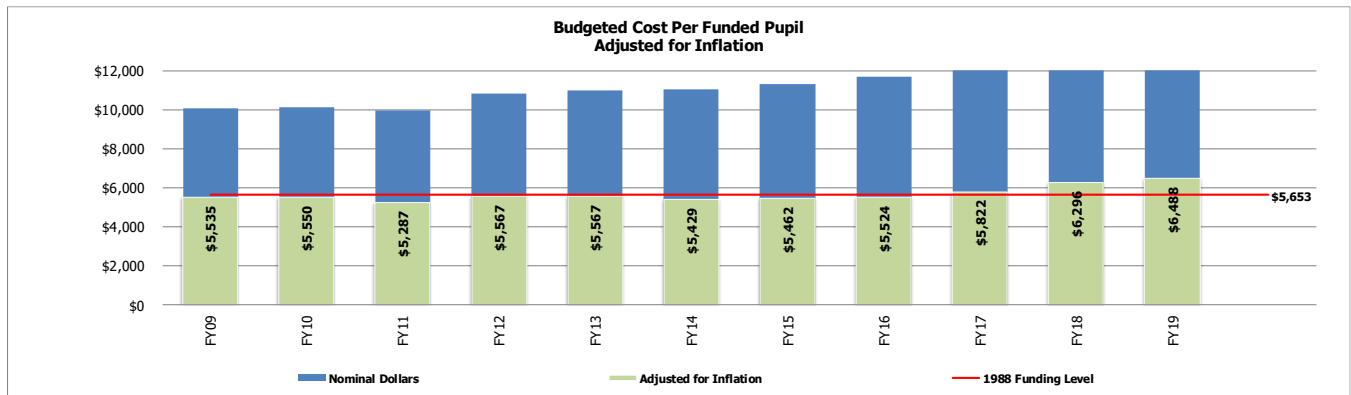
	<b>BUDGET YEAR</b>	<b>08-09 FY09</b>	<b>09-10 FY10</b>	<b>10-11 FY11</b>	<b>11-12 FY12</b>	<b>12-13 FY13</b>	<b>13-14 FY14</b>	<b>14-15 FY15</b>	<b>15-16 FY16</b>	<b>16-17 FY17</b>	<b>17-18 FY18</b>	<b>18-19 FY19</b>
Budgeted		27,492	27,714	28,137	28,296	28,568	30,110	30,364	30,875	29,672	29,822	29,766
Funded Pupil Count												
* Operating Expenditures (in Thousands)		277,267	281,659	281,143	307,839	315,239	333,164	344,199	361,632	376,664	402,725	420,195
* Cost Per Funded Pupil		\$10,085	\$10,163	\$9,992	\$10,879	\$11,035	\$11,065	\$11,336	\$11,713	\$12,694	\$13,504	\$14,117
**CPI -U		209.26	210.32	217.07	224.44	227.66	234.09	238.38	243.54	250.43	246.33	249.91
Denver-Boulder Area Index (Base/CPI-U)		0.55	0.55	0.53	0.51	0.50	0.49	0.48	0.47	0.46	0.47	0.46
Adjusted Cost		5,535	5,550	5,287	5,567	5,567	5,429	5,462	5,524	5,822	6,296	6,488

\* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

\*\*CPI-U is estimated based on prior years' data as published by the Bureau of Labor Statistics.



## Per Pupil Expenditures (continued)



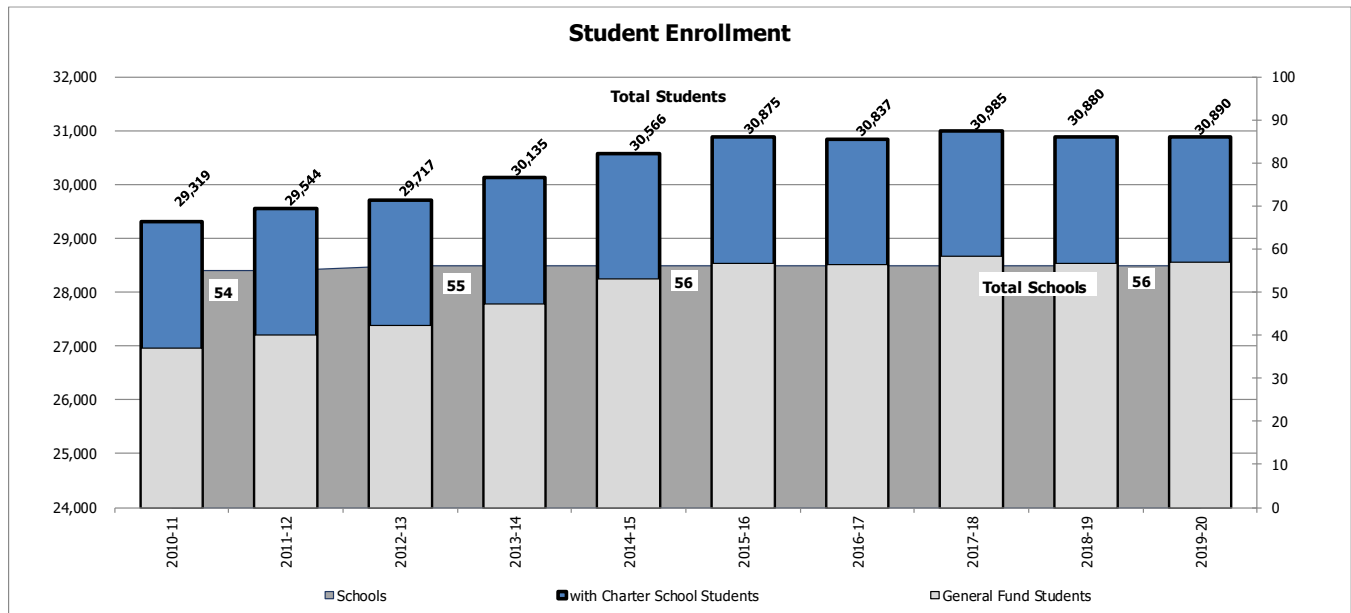
**Funded Pupil Count:** is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

**Operating Expenditures:** are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Services Fund, Other Enterprise Funds, and the Charter School Fund.

**Sources:** Student and dollar data from Revised Adopted Budget Documents for each year listed.  
 CPI data from U. S. Department of Labor - <http://www.bls.gov/cpi>

## Student Enrollment

From 2010 to 2019, total district enrollment flattened out, averaging a 0.5 percent increase annually while growth in charter school students averaged 0.1 percent decrease annually during the same period. In 2019-20, overall growth is anticipated to increase by 0.7 percent across the district.





## Enrollment and Student FTE by Level

The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent (FTE) students. The pupil count is held on October 1, and accounts for preschool and part-time kindergarten through twelfth grade students as half-time within the fiscal year for which funding is received.

<b>Student Enrollment</b>	<b>Oct-15 Actual</b>	<b>Oct-16 Submitted</b>	<b>Oct-17 Submitted</b>	<b>Oct-18 Submitted</b>	<b>Oct-19 Budget</b>
K-12	30,231	30,168	30,317	30,232	30,234
Pre-K	644	669	668	656	656
<b>Total Enrollment</b>	<b>30,875</b>	<b>30,837</b>	<b>30,985</b>	<b>30,888</b>	<b>30,890</b>
<b>Student FTE</b>	<b>FY 15-16 Actual</b>	<b>FY 16-17 Submitted</b>	<b>FY 17-18 Submitted</b>	<b>FY 18-19 Budget</b>	<b>FY 19-20 Budget</b>
Elem	12,183.8	12,177.0	12,022.0	11,872.4	12,509.0
Middle	7,180.0	7,186.5	7,302.5	7,268.0	7,352.0
Senior	9,932.5	9,898.0	10,092.5	10,204.0	10,281.5
Other	406.0	411.7	405.0	421.5	371.0
<b>Total FTE</b>	<b>29,702.3</b>	<b>29,673.2</b>	<b>29,822.0</b>	<b>29,765.9</b>	<b>30,513.5</b>
Change from Prior Year	305.0	(29.1)	148.8	(56.1)	747.6
% change from Prior Year	1.04%	-0.10%	0.50%	-0.19%	2.51%

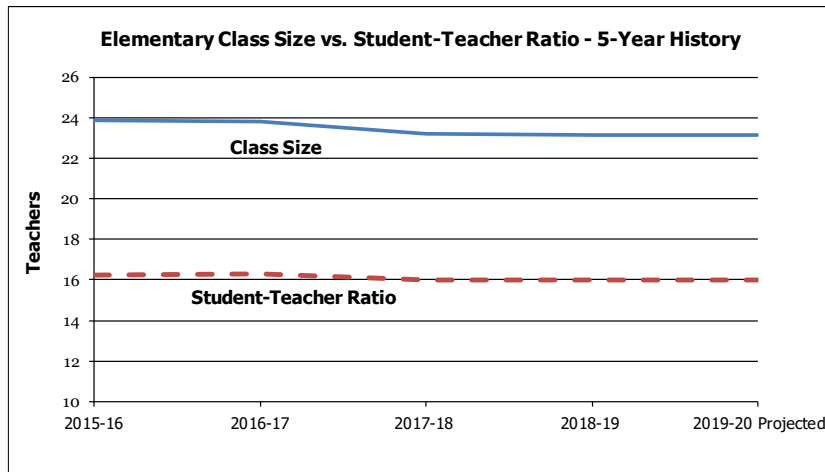
## Elementary Class Size vs. Student-Teacher Ratio

### Class Size - Elementary

2015-16	23.89
2016-17	23.86
2017-18	23.24
2018-19	23.18
2019-20 Projected	23.18

### Student - Teacher Ratio

2015-16	16.21
2016-17	16.28
2017-18	15.99
2018-19	16.00
2019-20 Projected	16.00

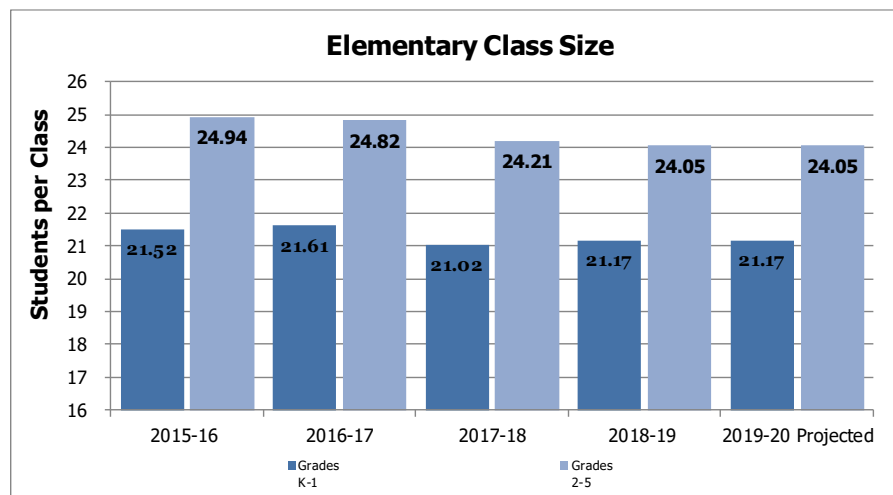


Note: ESL, Literacy, Special Education, Title I, Art, Music, PE, and teachers are not included in Class Size calculations. Charters also not included.





## Elementary Class Size in Grades K-1 compared to Grades 2-5



### Class Size - Grades K-1

2015-16	21.52
2016-17	21.61
2017-18	21.02
2018-19	21.17
2019-20 Projected	21.17

### Class Size - Grades 2-5

2015-16	24.94
2016-17	24.82
2017-18	24.21
2018-19	24.05
2019-20 Projected	24.05

## Authorized FTE History Summary – All Funds

Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position. Totals include charter schools.

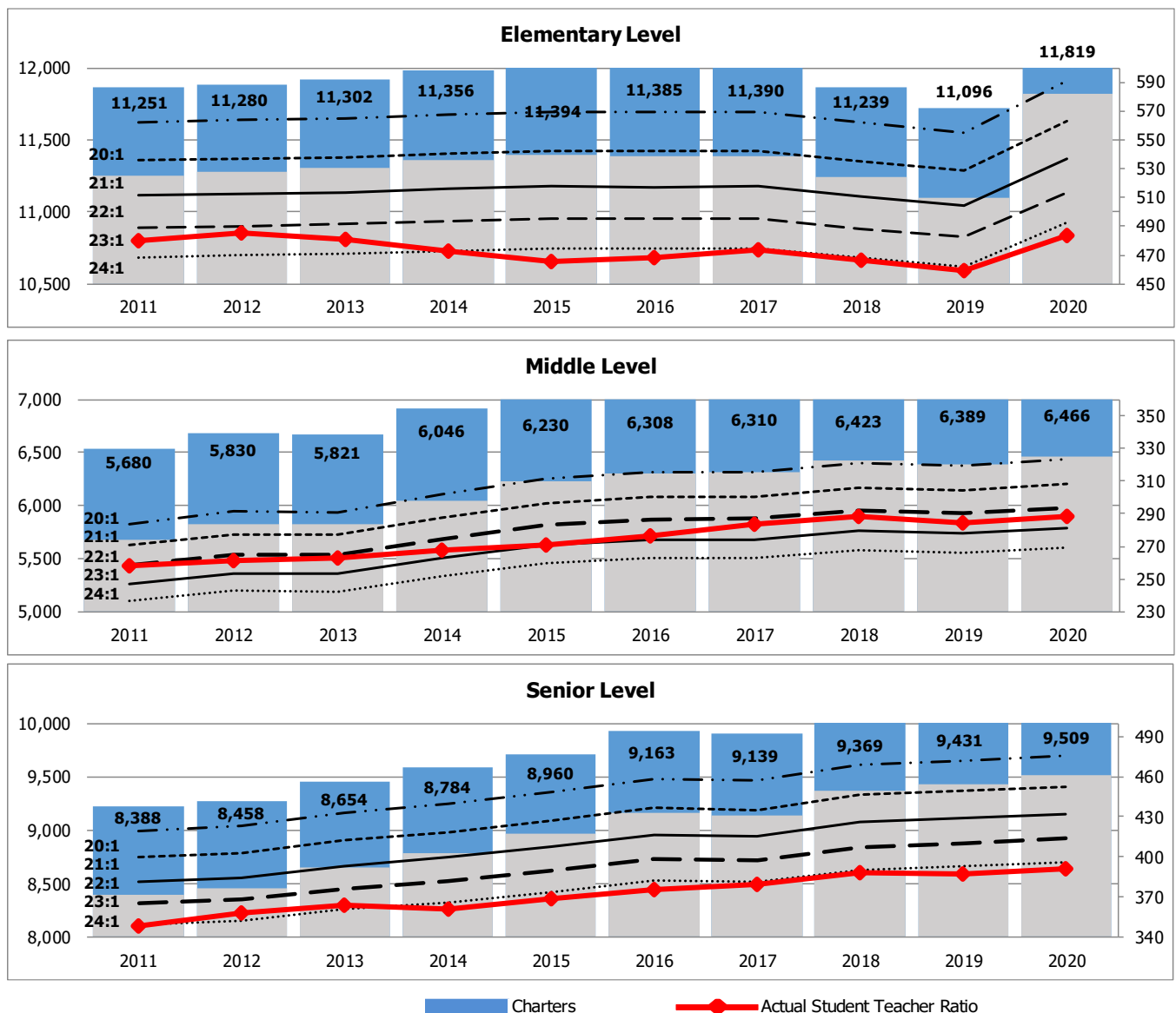
	2015-16	2016-17	2017-18	2018-19	2019-20
Classroom Teachers	1744.218	1749.623	1765.219	1750.38	1794.321
Other Teachers	142.517	152.856	162.749	184.157	185.775
Psychologists/Social Workers/OT/PT/Nurses	112.957	108.857	125.768	126.423	128.249
Admin/Principals	159.649	161.579	164.149	165.709	165.709
Professional Support	109.259	109.98	120.6475	132.9755	129.676
Technical Support	53.762	51.262	52.813	53.837	52.837
Paraeducators/Liaisons/Monitors	548.841	544.380	551.399	557.402	554.991
Office/Administrative Support	241.409	242.350	246.869	253.754	253.567
Trades and Services	530.576	538.954	556.146	554.730	555.745
<b>TOTAL FTE:</b>	<b>3,643.188</b>	<b>3,659.841</b>	<b>3,745.759</b>	<b>3,779.368</b>	<b>3,820.870</b>



## Student Teacher Ratios

Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because 96 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

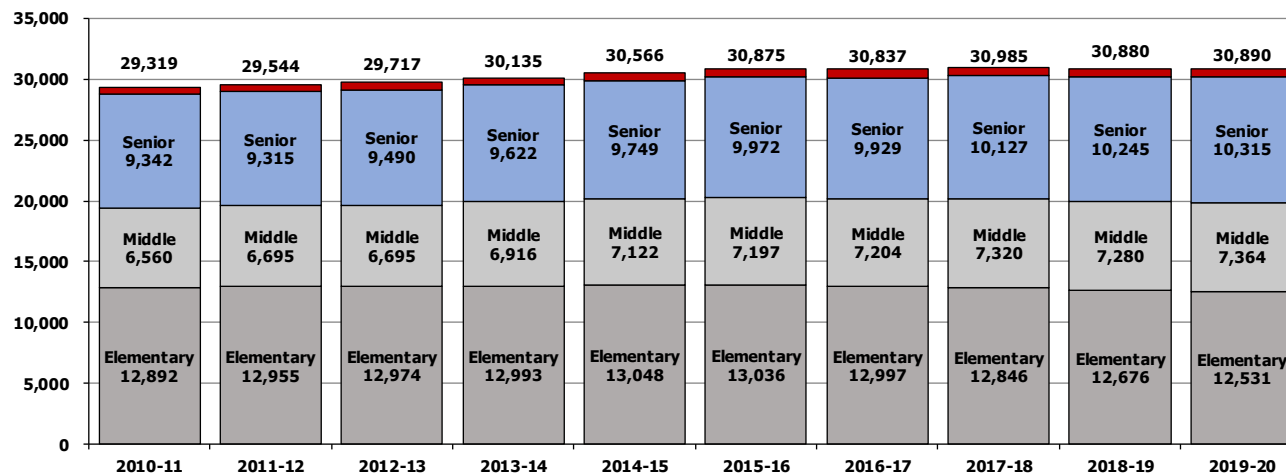
When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. The district continues to focus resources on class size, student-teacher ratios, and support for literacy instruction.





## Enrollment History

BVSD has experienced positive enrollment growth since 2006 with gains above 1.0 percent in five of the years since then. In 2017, enrollment decreased slightly. In 2019, projections are predicting positive growth with the years beyond most likely reflecting a leveled trend. This overall trend has coincided with high retention of students, positive in-migration, and strong out-of-district open enrollment, which continued into 2019. Although not previously mentioned, high retention has also been attributed to programs at the high school level that target potential dropouts, and these programs seem to be continuing their success into 2019.



Funded Headcount						
GRADE LEVEL		2015	2016	Submitted 2017	Submitted 2018	Submitted 2019
<b>ELEMENTARY</b>						
	K	1,969	1,964	1,950	1,922	1,860
	1	2,157	2,120	2,090	2,116	2,071
	2	2,183	2,208	2,128	2,118	2,123
	3	2,265	2,218	2,259	2,151	2,134
	4	2,205	2,294	2,244	2,277	2,197
	5	2,269	2,232	2,326	2,262	2,291
	<b>TOTAL</b>	<b>13,048</b>	<b>13,036</b>	<b>12,997</b>	<b>12,846</b>	<b>12,676</b>
<b>MIDDLE SCHOOL</b>						
	6	2,398	2,374	2,330	2,463	2,391
	7	2,372	2,423	2,430	2,391	2,471
	8	2,352	2,400	2,444	2,466	2,418
	<b>TOTAL</b>	<b>7,122</b>	<b>7,197</b>	<b>7,204</b>	<b>7,320</b>	<b>7,280</b>
<b>HIGH SCHOOL</b>						
	9	2,525	2,557	2,538	2,584	2,609
	10	2,384	2,529	2,549	2,546	2,599
	11	2,518	2,358	2,504	2,518	2,542
	12	2,322	2,528	2,338	2,479	2,495
	<b>TOTAL</b>	<b>9,749</b>	<b>9,972</b>	<b>9,929</b>	<b>10,127</b>	<b>10,245</b>
OTHER (Contracted Ed, CPP & SPED Pre-K)		647	670	707	692	679
<b>GRAND TOTAL</b>		<b>30,566</b>	<b>30,875</b>	<b>30,837</b>	<b>30,985</b>	<b>30,880</b>
						<b>30,890</b>

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## Appendix A: Budget Fact Sheet

	Revised 2017-18	Proposed 2018-19	Revised 2018-19	Proposed 2019-20
<b>Mill Levy (mills)</b>				
Abatements	0.440	0.500	0.264	0.300
Election	10.416	11.377	10.722	9.555
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	35.879	36.900	36.009	34.878
Bond Redemption	8.095	8.073	8.150	7.750
Transportation	1.097	1.092	1.099	1.000
Operations & Technology	2.709	2.709	3.709	3.709
<b>Total Mill Levy:</b>	<b>47.780</b>	<b>48.774</b>	<b>48.967</b>	<b>47.337</b>
<b>Assessed Valuation</b>	\$ 6,657,108,440	\$ 6,690,417,479	\$ 6,644,953,607	\$ 7,508,797,576
<b>Enrollment (heads)</b>				
K-12 Enrollment	30,230	30,261	30,161	30,175
Pre-K Enrollment	668	668	656	656
Online Enrollment	87	85	63	59
<b>Total Enrollment:</b>	<b>30,985</b>	<b>31,014</b>	<b>30,880</b>	<b>30,890</b>
<b>Funded Pupil Count (FTE)</b>				
Elementary	12,049.8	11,978.0	11,921.9	12,509.0
Middle	7,287.5	7,276.0	7,254.0	7,335.0
Senior	10,053.5	10,173.0	10,186.5	10,263.5
Preschool	353.0	353.0	347.0	347.0
Online	78.5	85.0	56.5	59.0
<b>Total Student FTE:</b>	<b>29,822.3</b>	<b>29,865.0</b>	<b>29,765.9</b>	<b>30,513.5</b>
Averaged Funded Pupil Count			29,794.2	
General Fund	27,135.6	27,138.2	27,068.2	27,788.0
Charter Fund	2,255.1	2,288.8	2,294.2	2,332.0
Preschool Fund	353.0	353.0	347.0	347.0
Online FTE	78.5	85.0	56.5	59.0
<b>Total Student FTE:</b>	<b>29,822.3</b>	<b>29,865.0</b>	<b>29,765.9</b>	<b>30,526.0</b>
<b>Revenues (dollars):</b>				
<b>Per Pupil Revenue (PPR)</b>	\$ <b>7,572</b>	\$ <b>8,046</b>	\$ <b>8,059</b>	\$ <b>8,411</b>



## Appendix A: Budget Fact Sheet (continued)

	Revised 2017-18	Proposed 2018-19	Revised 2018-19	Proposed 2019-20
<b>Total Program Funding (dollars)</b>				
Property Taxes *	\$ 166,498,836	\$ 171,677,796	\$ 166,310,670	\$ 185,194,160
Specific Ownership Taxes	8,611,341	8,869,681	10,699,521	11,020,506
State Equalization	50,704,279	59,746,313	63,101,267	60,434,383
<b>Total Program Funding:</b>	<b>\$ 225,814,456</b>	<b>\$ 240,293,790</b>	<b>\$ 240,111,458</b>	<b>\$ 256,649,049</b>
<b>Benefits (percentage)</b>				
PERA**	20.15%	20.15%	20.15%	20.40%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.18%	0.18%	0.18%	0.18%
<b>Subtotal % of Salary:</b>	<b>21.78%</b>	<b>21.78%</b>	<b>21.78%</b>	<b>22.03%</b>
<b>Employer Contribution (annual)</b>				
Health Insurance	\$6,552	\$6,876	\$6,876	\$7,224
Dental Insurance	456	480	480	504
Life Insurance	23	23	23	23
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
<b>Employer contribution</b>	<b>\$7,166</b>	<b>\$7,514</b>	<b>\$7,514</b>	<b>\$7,886</b>
<b>Sub Rates (dollars)</b>				
Sub Rates Per Day	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full
Sub Rates Per Day w/ benefits	\$66.98 half - \$115.08 full	\$66.98 half - \$115.08 full	\$66.98 half - \$115.08 full	\$67.12 half - \$122.03 full
<b>Curriculum Rate (hourly)</b>	\$31.34	\$33.31	\$33.31	\$34.22
Medicare	0.45	0.48	0.48	0.50
PERA	6.32	6.71	6.71	6.98
<b>Total</b>	<b>\$38.11</b>	<b>\$40.50</b>	<b>\$40.50</b>	<b>\$41.70</b>
<b>Grants (percentage)</b>				
Indirect Cost Rate	6.17%	4.10%	4.10%	4.25%
<b>Mileage Rate (dollars)</b>	\$0.545/mile	\$0.545/mile	\$0.580/mile	\$0.580/mile
<b>Activity Trip Rates (dollars)</b>				
District Sponsored Trips:				
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:				
- Driver	\$ 37.12/hour	\$ 37.12/hour	\$ 37.12/hour	\$ 39.00/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile	\$ 1.45/mile
- Trip Surcharge	-	-	-	\$20.00

\* Subject to change and does not include an estimated uncollected tax amount.

\*\* Rate increase effective July 1, 2019.

\*\*\* Employer contribution is dependent on employee enrollment into plan.



## Appendix B: Mill Levies, 1992-2020

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
1992	45.101	5.000	N/A	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	N/A	43.838
2012	37.300	5.999	1.544	N/A	N/A	N/A	N/A	44.843
2013	37.997	6.007	1.543	N/A	N/A	N/A	N/A	45.547
2014	38.091	5.792	1.489	N/A	N/A	N/A	N/A	45.372
2015	38.561	7.526	1.482	N/A	N/A	N/A	N/A	47.569
2016	36.682	7.885	1.247	N/A	N/A	N/A	N/A	45.814
2017	37.009	8.995	1.248	N/A	N/A	1.709	N/A	48.961
2018	35.879	8.095	1.097	N/A	N/A	2.709	N/A	47.780
2019	36.009	8.150	1.099	N/A	N/A	3.709	N/A	48.967
2020*	34.878	7.750	1.000	N/A	N/A	3.709	N/A	47.337

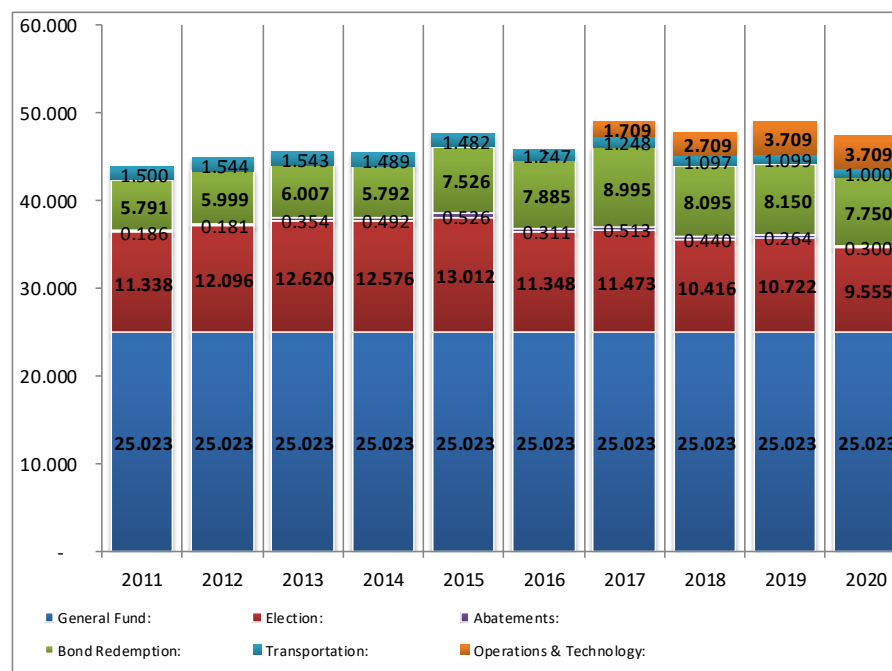
\*Estimated





## Appendix C: Boulder Valley School District - Total Mill Levy

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Bond Redemption:	6.565	5.791	5.999	6.007	5.792	7.526	7.885	8.995	8.095	8.150	7.750
Transportation:	1.496	1.500	1.544	1.543	1.489	1.482	1.247	1.248	1.097	1.099	1.000
Abatements:	0.220	0.186	0.181	0.354	0.492	0.526	0.311	0.513	0.440	0.264	0.300
Election:	6.695	11.338	12.096	12.620	12.576	13.012	11.348	11.473	10.416	10.722	9.555
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Operations & Technology:	-	-	-	-	-	-	-	1.709	2.709	3.709	3.709
<b>Total Mill Levy:</b>	<b>39.999</b>	<b>43.838</b>	<b>44.843</b>	<b>45.547</b>	<b>45.372</b>	<b>47.569</b>	<b>45.814</b>	<b>48.961</b>	<b>47.780</b>	<b>48.967</b>	<b>47.337</b>



### Notes:

- Total 2019 assessed valuation for the 2019-20 fiscal year is estimated at: \$7,508,797,576
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Operations & Technology mills are capital construction, maintenance, and technology mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.  
Note increases for Election Mills in years following the 2002 and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.



## Appendix D: Assessed Valuation Information, 1992-2020

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
1992	1,578,926,090	1.22%	50.101	-
1993	1,637,406,850	3.70%	51.605	-
1994	1,765,907,340	7.85%	48.920	-
1995	1,820,696,730	3.10%	50.349	-
1996	2,086,632,190	14.61%	45.640	-
1997	2,161,110,090	3.57%	46.743	-
1998	2,301,159,440	6.48%	45.344	16,388,753,557
1999	2,395,324,350	4.09%	50.356	16,807,482,051
2000	2,801,776,710	16.97%	44.000	19,668,035,517
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816
2012	4,727,938,464	-2.83%	44.843	39,739,863,309
2013	4,732,098,623	0.09%	45.547	39,966,908,824
2014	4,903,070,971	3.61%	45.372	41,090,894,471
2015	4,927,017,542	0.49%	47.569	41,411,589,636
2016	5,852,367,168	18.78%	45.814	49,246,579,486
2017	5,849,778,120	-0.04%	48.961	49,224,793,129
2018	6,657,108,440	13.80%	47.780	57,644,879,211
2019	6,644,953,607	-0.18%	48.967	57,933,103,607
2020*	7,508,797,576	13.00%	47.337	59,960,762,233

\*Estimated values



## Appendix E: Schedule of Annual Property Tax Burden on Homeowners

Assessed (Taxable) Value of Home = \$100,000

Assessment Year	2015-16		2016-17		2017-18		2018-19		2019-20		Change from 2018-19 to 2019-20
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 180.17	25.023	\$ 180.17	25.023	\$ 180.17	\$ -
Budget Elections	11.348	90.33	11.473	91.33	10.416	75.00	10.722	77.20	9.555	68.80	\$ (8.40)
Abatements & Refunds	0.311	2.48	0.513	4.08	0.440	3.17	0.264	1.90	0.300	2.16	\$ 0.26
Bond Redemption Fund	7.885	62.76	8.995	71.60	8.095	58.28	8.150	58.68	7.750	55.80	\$ (2.88)
Transportation Fund	1.247	9.93	1.248	9.93	1.097	7.90	1.099	7.91	1.000	7.20	\$ (0.71)
Operations & Technology Fund	-	-	1.709	13.60	2.709	19.50	3.709	26.70	3.709	26.70	\$ -
TOTAL	45.814	\$ 364.68	48.961	\$ 389.73	47.780	\$ 344.02	48.967	\$ 352.56	47.337	\$ 340.83	\$ (11.74)

## Appendix F: Property Tax Levies and Collections

(Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections	
						Amount	Percent of Levy
2008	2009	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%
2009	2010	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%
2011	2012	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%
2012	2013	215,532,897	209,935,274	97.40%	126,768	210,062,042	97.46%
2013	2014	222,462,137	218,064,909	98.02%	151,746	218,216,655	98.09%
2014	2015	234,373,297	230,424,752	98.32%	102,815	230,527,567	98.36%
2015	2016	268,120,350	262,344,109	97.85%	340,674	262,684,783	97.97%
2016	2017	286,410,987	281,318,011	98.22%	303,124	281,621,135	98.33%
2017	2018*	318,076,641	312,944,753	98.39%	183,882	313,128,635	98.44%
2018	2019**	318,076,641	312,944,753	98.39%	183,882	313,128,635	98.44%

\* Collections through July 31, 2018

\*\*Estimated collections through July 31, 2019

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office



## Appendix G: Demographic and Economic Statistics

(Unaudited)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student (Funded FTE))	**Unemployment Rate(1)
2009	293,641	13,743	46,875	27,455.2	7.500%
2010	295,610	14,655	49,513	27,673.3	6.500%
2011	300,171	15,564	51,764	28,148.8	6.500%
2012	305,016	16,604	54,341	28,317.5	6.200%
2013	309,971	17,308	55,705	28,538.3	6.100%
2014	313,190	18,492	58,917	28,959.2	5.200%
2015	318,570	19,233	60,220	29,398.3	3.500%
2016	321,989	20,528	63,707	29,702.0	2.900%
2017	325,607	21,698	66,415	29,673.2	2.000%
2018	329,211	22,935	69,239	29,822.3	2.700%

Source: \* Colorado State Demography Office. Most recent two years are projections.

\*\* Colorado Department of Labor. Most recent two years are projections.

\*\*\* Boulder Valley School District RE-2

Note: (1) Amounts are for Boulder County



## Appendix H: History of School Finance Act

Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3	27,670.8	0.79%	215.6
2010-11	\$6,721	29,319	481	1.67%	28,148.8	28,144.3	1.71%	473.5
2011-12	\$6,375	29,544	225	0.77%	28,317.5	28,317.5	0.62%	173.2
2012-13	\$6,375	29,717	173	0.59%	28,538.3	28,536.3	0.77%	218.8
2013-14	\$6,546	30,135	418	1.41%	28,959.2	28,952.7	1.46%	416.4
2014-15	\$6,935	30,566	431	1.43%	29,397.3	29,397.3	1.54%	444.6
2015-16	\$7,204	30,875	309	1.01%	29,702.3	29,702.3	1.04%	305.0
2016-17	\$7,351	30,837	(38)	-0.12%	29,673.2			
2017-18	\$7,572	30,985	148	0.48%	29,417.0			
2018-19	\$8,059	30,880	(105)	-0.34%	29,765.9			
2019-20	\$8,411	30,890	10	0.03%	30,513.5			

The Public School Finance Act was enacted in 1988 and revised in 1994.

\* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, 2005-06 was 26,790.3, 2016-17 was 29,675.7 and for 2018-19 was 29,794.2.



## Appendix I: Principal Property Taxpayers

January 1, 2018 and 9 Years Ago  
(Unaudited)

Taxpayer	2018			2009		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Public Service Co of Colorado	1	103,572,127	1.56%	1	56,900,230	1.22%
Oracle America Inc	2	51,737,030	0.78%			
Flatiron Property Holding LLC	3	49,648,070	0.75%			
Level 3 Communications, LLC	4	44,387,030	0.67%	4	32,674,170	0.70%
IBM Corporation	5	38,197,096	0.61%			
GPIF Flatiron Business Park LLC	6	38,093,192	0.57%			
Ball Corporation	7	33,181,936	0.50%	8	18,131,840	0.39%
Qwest Corporation	8	30,986,255	0.47%	3	35,179,440	0.75%
Charlotte Ball Seymour Childrens Trust	9	29,506,311	0.44%			
Ten Eleven Pearl LLC	10	23,322,517	0.35%			
Flatiron Holding LLC				2	49,158,960	1.05%
Macerich Twenty ninth Street LLC				5	25,046,570	0.53%
Roche Colorado Corporation				6	21,401,190	0.46%
Sun Microsystems Inc				7	18,365,170	0.39%
Sun Microsystems				9	17,545,000	0.37%
DDR Flatirons LLC				10	15,407,220	0.33%
Subtotal		442,631,564	6.69%		289,809,790	6.19%
Remaining Assessed Valuation		6,214,476,876	93.35%		4,391,797,846	93.80%
Total Assessed Valuation		<u>\$6,657,108,440</u>	<u>100.00%</u>		<u>\$4,681,607,636</u>	<u>100.00%</u>

Source: Boulder County and Broomfield County Assessors' Office



## Appendix J: Principal Employers

January 1, 2018 and 9 Years Ago  
(Unaudited)

Employer	2018			2009		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	7,531	3.36%	1	6,902	3.87%
St. Vrain Valley School District	2	4,661	2.08%	3	3,600	2.02%
Boulder Valley School District	3	4,381	1.95%	2	4,042	2.26%
Ball Corporation (including Ball Aerospace)	4	3,730	1.66%	6	3,100	1.74%
SCL Health System	5	2,980	1.33%			
Level 3 Communications, Inc.	6	2,440	1.09%	9	2,100	1.18%
Boulder County	7	2,008	0.89%			
Oracle	8	2,000	0.89%			
International Business Machines	9	1,800	0.80%	4	3,400	1.90%
Good Samaritan Medical Center	10	1,600	0.71%			
Sun Microsystems, Inc.				5	3,400	1.90%
State of Colorado				7	2,881	1.61%
Boulder Community Hospital				8	2,374	1.33%
Medtronic Surgical Technologies (formerly Covidien)				10	1,750	0.98%
Subtotal		33,131	14.76%		33,549	18.79%
Other Employers		191,261	85.24%		144,956	81.21%
Total		224,392	100.00%		178,505	100.00%

Source: BizWest 2018 Book of Lists and Colorado Department of Labor





## Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2018

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (2)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt			
Berthoud Fire Protection District	150,000	100.00%	150,000
Boulder Central Area General Improvement District	5,540,000	100.00%	5,540,000
City of Boulder	23,805,000	100.00%	23,805,000
City of Lafayette	24,135,000	100.00%	24,135,000
City of Louisville	30,301,712	100.00%	30,301,712
Colorado Tech Center Metropolitan District	6,870,000	100.00%	6,870,000
East Boulder County Water District	525,000	100.00%	525,000
Interlocken Consolidated Metropolitan District	84,843,000	100.00%	84,843,000
Lafayette City Center General Improvement District	70,000	100.00%	70,000
Lafayette Corp Campus General Improvement District	2,030,000	100.00%	2,030,000
Lafayette Tech Center General Improvement District	1,720,000	100.00%	1,720,000
Nederland Community Library District	1,557,400	100.00%	1,557,400
North Metro Fire Rescue District	17,565,000	20.88%	3,667,572
Pine Brook Water District	3,656,220	100.00%	3,656,220
Rocky Mountain Fire	6,585,000	100.00%	6,585,000
Sugar Loaf Fire Protection District	188,514	100.00%	188,514
Superior/McCaslin Interchange District	2,205,000	100.00%	2,205,000
Superior Metropolitan District #2	622,000	100.00%	622,000
Superior Metropolitan District #3	296,000	100.00%	296,000
Town of Erie	16,240,000	1.96%	318,304
Town of Nederland	430,000	100.00%	430,000
Subtotal Overlapping Debt			199,515,722
School District Direct Debt (1)			769,129,236
Total Direct and Overlapping Debt			<u>\$ 968,644,958</u>

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of outstanding debt of the overlapping governments that is borne by the taxpayers of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account.

Notes:

- (1) Balance as of June 30, 2018
- (2) The Percentage Applicable to the district is calculated by taking the percentage of the government's assessed value which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County and Gilpin County Assessor's Office.



## Appendix L: Debt Schedules

### General Obligation Debt: Outstanding Bond Issues

The Building Fund records the revenues and expenditures related to the \$576.5M capital improvement bond issue approved by voters on November 4, 2014. The funds will be utilized in accordance with the [Educational Facilities Master Plan](#) that was approved by the Board of Education on August 12, 2014.

In April 2015, BVSD issued the first set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$250.0M issuance funded the first phase of the bond program.

In March 2017, BVSD issued the second set of bonds for the \$576.5M capital improvement bond issue. Proceeds from the \$190M issuance are currently funding projects as outlined in the 2014 Building Fund Project List located in the Financial Section of this document.

#### General Obligation Bonds

General obligation bonds payable at June 30, 2018, are comprised of the following issues:

\$190,000,000 General Obligation Bonds, Series 2017A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2047. Interest accrues at rates ranging from 5.00% to 5.25%.		\$ 190,000,000
\$93,740,000 General Obligation Refunding Bonds, Series 2017B. Issued to refund the General Obligation Bonds, Series 2007. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2028. Interest accrues at rates ranging from 2.00% to 4.00%.		\$ 93,740,000
\$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.		\$ 235,000,000
\$176,800,000 General Obligation Bonds, Series 2009. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 4.00% to 5.00%.		\$ 172,475,000
\$53,645,000 General Obligation Refunding Bonds, Series 2009B. Issued to refund the General Obligation Bonds, Series 1999. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2018. Interest accrues at rates ranging from 2.25% to 4.00%.		\$ 12,355,000
<b>Total</b>		<b>\$ 703,570,000</b>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ended June 30.</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 18,395,000	\$ 32,330,925	\$ 50,725,925
2020	18,220,000	31,706,350	49,926,350
2021	14,535,000	31,169,250	45,704,250
2022	14,930,000	30,582,275	45,512,275
2023	15,525,000	29,937,875	45,462,875
2024 - 2028	87,380,000	138,768,544	226,148,544
2029 - 2033	107,855,000	116,446,181	224,301,181
2034 - 2038	136,695,000	86,446,250	223,141,250
2039 - 2043	174,455,000	47,835,588	222,290,588
2044 - 2048	115,580,000	9,510,950	125,090,950
<b>Total</b>	<b>\$703,570,000</b>	<b>\$ 554,734,188</b>	<b>\$1,258,304,188</b>



## Appendix L: Debt Schedules (continued)

### General Obligation Debt: Bond Amortization Schedule

<i><b>Combined Fiscal Year Total</b></i>								
<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Fiscal Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
12/01/18	18,395,000.00	16,335,050.00	34,730,050.00					
06/01/19	-	15,995,875.00	15,995,875.00	50,725,925.00	18,395,000.00	32,330,925.00	50,725,925.00	FY19
12/01/19	18,220,000.00	15,995,875.00	34,215,875.00					
06/01/20	-	15,710,475.00	15,710,475.00	49,926,350.00	18,220,000.00	31,706,350.00	49,926,350.00	FY20
12/01/20	14,535,000.00	15,710,475.00	30,245,475.00					
06/01/21	-	15,458,775.00	15,458,775.00	45,704,250.00	14,535,000.00	31,169,250.00	45,704,250.00	FY21
12/01/21	14,930,000.00	15,458,775.00	30,388,775.00					
06/01/22	-	15,123,500.00	15,123,500.00	45,512,275.00	14,930,000.00	30,582,275.00	45,512,275.00	FY22
12/01/22	15,525,000.00	15,123,500.00	30,648,500.00					
06/01/23	-	14,814,375.00	14,814,375.00	45,462,875.00	15,525,000.00	29,937,875.00	45,462,875.00	FY23
12/01/23	16,065,000.00	14,814,375.00	30,879,375.00					
06/01/24	-	14,453,425.00	14,453,425.00	45,332,800.00	16,065,000.00	29,267,800.00	45,332,800.00	FY24
12/01/24	16,735,000.00	14,453,425.00	31,188,425.00					
06/01/25	-	14,077,300.00	14,077,300.00	45,265,725.00	16,735,000.00	28,530,725.00	45,265,725.00	FY25
12/01/25	17,435,000.00	14,077,300.00	31,512,300.00					
06/01/26	-	13,706,925.00	13,706,925.00	45,219,225.00	17,435,000.00	27,784,225.00	45,219,225.00	FY26
12/01/26	18,180,000.00	13,706,925.00	31,886,925.00					
06/01/27	-	13,297,950.00	13,297,950.00	45,184,875.00	18,180,000.00	27,004,875.00	45,184,875.00	FY27
12/01/27	18,965,000.00	13,297,950.00	32,262,950.00					
06/01/28	-	12,882,968.75	12,882,968.75	45,145,918.75	18,965,000.00	26,180,918.75	45,145,918.75	FY28
12/01/28	19,810,000.00	12,882,968.75	32,692,968.75					
06/01/29	-	12,449,268.75	12,449,268.75	45,142,237.50	19,810,000.00	25,332,237.50	45,142,237.50	FY29
12/01/29	20,465,000.00	12,449,268.75	32,914,268.75					
06/01/30	-	11,925,175.00	11,925,175.00	44,839,443.75	20,465,000.00	24,374,443.75	44,839,443.75	FY30
12/01/30	21,485,000.00	11,925,175.00	33,410,175.00					
06/01/31	-	11,402,443.75	11,402,443.75	44,812,618.75	21,485,000.00	23,327,618.75	44,812,618.75	FY31
12/01/31	22,505,000.00	11,402,443.75	33,907,443.75					
06/01/32	-	10,861,362.50	10,861,362.50	44,768,806.25	22,505,000.00	22,263,806.25	44,768,806.25	FY32
12/01/32	23,590,000.00	10,861,362.50	34,451,362.50					
06/01/33	-	10,286,712.50	10,286,712.50	44,738,075.00	23,590,000.00	21,148,075.00	44,738,075.00	FY33
12/01/33	24,740,000.00	10,286,712.50	35,026,712.50					
06/01/34	-	9,668,212.50	9,668,212.50	44,694,925.00	24,740,000.00	19,954,925.00	44,694,925.00	FY34
12/01/34	25,975,000.00	9,668,212.50	35,643,212.50					
06/01/35	-	9,018,837.50	9,018,837.50	44,662,050.00	25,975,000.00	18,687,050.00	44,662,050.00	FY35
12/01/35	27,275,000.00	9,018,837.50	36,293,837.50					
06/01/36	-	8,336,962.50	8,336,962.50	44,630,800.00	27,275,000.00	17,355,800.00	44,630,800.00	FY36
12/01/36	28,635,000.00	8,336,962.50	36,971,962.50					
06/01/37	-	7,621,087.50	7,621,087.50	44,593,050.00	28,635,000.00	15,958,050.00	44,593,050.00	FY37
12/01/37	30,070,000.00	7,621,087.50	37,691,087.50					
06/01/38	-	6,869,337.50	6,869,337.50	44,560,425.00	30,070,000.00	14,490,425.00	44,560,425.00	FY38
12/01/38	31,570,000.00	6,869,337.50	38,439,337.50					
06/01/39	-	6,080,087.50	6,080,087.50	44,519,425.00	31,570,000.00	12,949,425.00	44,519,425.00	FY39
12/01/39	33,150,000.00	6,080,087.50	39,230,087.50					
06/01/40	-	5,251,337.50	5,251,337.50	44,481,425.00	33,150,000.00	11,331,425.00	44,481,425.00	FY40
12/01/40	34,810,000.00	5,251,337.50	40,061,337.50					
06/01/41	-	4,381,087.50	4,381,087.50	44,442,425.00	34,810,000.00	9,632,425.00	44,442,425.00	FY41
12/01/41	36,550,000.00	4,381,087.50	40,931,087.50					
06/01/42	-	3,467,337.50	3,467,337.50	44,398,425.00	36,550,000.00	7,848,425.00	44,398,425.00	FY42
12/01/42	38,375,000.00	3,467,337.50	41,842,337.50					
06/01/43	-	2,606,550.00	2,606,550.00	44,448,887.50	38,375,000.00	6,073,887.50	44,448,887.50	FY43
12/01/43	40,100,000.00	2,606,550.00	42,706,550.00					
06/01/44	-	1,742,075.00	1,742,075.00	44,448,625.00	40,100,000.00	4,348,625.00	44,448,625.00	FY44
12/01/44	41,825,000.00	1,742,075.00	43,567,075.00					
06/01/45	-	841,375.00	841,375.00	44,408,450.00	41,825,000.00	2,583,450.00	44,408,450.00	FY45
12/01/45	10,675,000.00	841,375.00	11,516,375.00					
06/01/46	-	574,500.00	574,500.00	12,090,875.00	10,675,000.00	1,415,875.00	12,090,875.00	FY46
12/01/46	11,210,000.00	574,500.00	11,784,500.00					
06/01/47	-	294,250.00	294,250.00	12,078,750.00	11,210,000.00	868,750.00	12,078,750.00	FY47
12/01/47	11,770,000.00	294,250.00	12,064,250.00					
06/01/48	-	-	-	12,064,250.00	11,770,000.00	294,250.00	12,064,250.00	FY48
12/01/48	-	-	-					
06/01/49	-	-	-					
12/01/49	-	-	-					
06/01/50	-	-	-					
<b><u>\$ 703,570,000.00   \$ 554,734,187.50   \$ 1,258,304,187.50   \$ 1,258,304,187.50   \$ 703,570,000.00   \$ 554,734,187.50   \$ 1,258,304,187.50</u></b>								

**Note:**

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to insure adequate revenues to make all debt service payments are they become due in accordance with the debt schedule identified above.



## Appendix M: School District Comparisons

### Revenue (Budget)

2017-18 School District		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Budget Stabilization Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
Littleton 6	Total	14,703.7	0.0	121,860,174.7	(\$13,454,670)	\$108,405,505	\$1,697,511,128	\$25.353	\$43,037,000	\$3,293,480	\$62,075,026	\$28,813,581
	Per Pupil			8,288	(\$915)	7,372.7	115,447.9		2,927.0	224.0	4,221.7	1,959.6
St. Vrain Valley RE-1J	Total	30,032.3	0.0	252,917,425.7	(\$27,924,795)	\$224,992,631	\$3,229,964,750	\$24.995	\$80,732,969	\$4,488,357	\$139,771,305	\$31,300,000
	Per Pupil			8,422	(\$930)	7,491.7	107,549.7		2,688.2	149.5	4,654.0	1,042.2
Poudre R 1	Total	28,354.7	205.0	244,424,143.4	(\$26,987,046)	\$206,306,699	\$3,261,486,136	\$27.000	\$88,060,126	\$7,211,615	\$122,165,357	\$35,012,147
	Per Pupil			8,179	(\$903)	7,275.9	109,138.2		2,946.7	241.3	4,088.0	1,234.8
Boulder Valley RE-2J	Total	29,822.0	83.5	225,814,456.0	(\$28,061,865.0)	\$226,097,014.4	\$6,657,108,440.0	\$25.023	\$166,498,836	\$8,611,340.7	\$50,704,279.0	\$69,022,644.0
	Per Pupil			8,522.5	(\$941.0)	7,581.6	223,228.1		5,585.8	288.8	1,707.0	1,849.7
Colorado Springs 11	Total	26,627.2	240.0	256,148,067.3	(\$28,281,493)	\$201,350,237	\$2,643,782,060	\$22.562	\$59,649,011	\$7,300,889	\$160,916,675	\$30,398,822
	Per Pupil			8,501	(\$939)	7,561.8	87,741.5		1,979.6	242.3	5,340.5	1,141.6
Adams-Arapahoe 28J	Total	38,869.0	0.0	358,052,828.8	(\$39,532,871)	\$310,157,944	\$2,558,061,656	\$26.010	\$66,535,184	\$4,744,124	\$247,240,651	\$37,339,028
	Per Pupil			9,212	(\$1,017)	7,979.6	65,812.4		1,711.8	122.1	6,360.9	960.6
Northglenn-Thornton 12	Total	36,982.6	0.0	353,421,544.5	(\$39,021,527)	\$277,398,391	\$2,486,375,044	\$27.000	\$67,132,126	\$5,021,865	\$242,246,026	\$35,400,000
	Per Pupil			8,432	(\$931)	7,500.8	59,318.0		1,601.6	119.8	5,779.3	957.2
Cherry Creek 5	Total	52,724.1	0.0	452,214,334.7	(\$49,929,311)	\$402,285,024	\$6,067,320,318	\$20.359	\$123,524,574	\$9,629,919	\$269,130,531	\$84,604,511
	Per Pupil			8,577	(\$947)	7,630.0	115,076.8		2,342.8	182.6	5,104.5	1,604.7
Douglas County RE-1	Total	63,977.8	2,157.5	536,296,975.7	(\$59,212,935)	\$473,183,149	\$6,380,009,972	\$25.440	\$162,307,454	\$14,889,161	\$299,887,425	\$33,713,000
	Per Pupil			8,383	(\$926)	7,396.1	99,722.2		2,536.9	232.7	4,687.4	526.9
Denver County 1	Total	87,117.9	232.0	776,068,934.5	(\$85,686,330)	\$690,382,604	\$16,576,650,104	\$25.541	\$423,384,220	\$23,173,417	\$243,824,967	\$125,850,986
	Per Pupil			8,908	(\$984)	7,924.7	190,278.3		4,859.9	266.0	2,798.8	1,444.6
Jefferson R-1	Total	80,996.3	236.5	680,894,228.8	(\$75,178,022)	\$605,716,206	\$9,415,338,108	\$26.252	\$247,171,456	\$19,127,655	\$339,417,096	\$113,302,585
	Per Pupil			8,406	(\$928)	7,478.3	116,244.1		3,051.6	236.2	4,190.5	1,398.9
Peer Group	Total	490,207.6	3,154.5	\$4,258,113,114	(\$473,270,865)	\$3,726,275,406	\$60,973,607,716	\$25.049	\$1,528,032,955	\$107,491,821	\$2,177,379,338	\$624,757,304
	Per Pupil			8,686.3	(\$150,030.4)	7,601.4	124,383.2		3,117.1	219.3	4,441.7	1,980.52.7
State of Colorado	Total	848,289.0	17,486.0	7,450,265,036.1	(\$822,396,894.0)	\$6,627,868,142	109,058,828,137.8		2,328,898,647.1	178,449,673.3	4,120,519,821.7	808,343,636.0
	Per Pupil		(Included in PPC)	8,613	(\$951)	7,662.2	126,077.9		2,692.3	206.3	4,763.5	

Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students

Source:

Colorado Department of Education - Student Accountability Report

Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

In order to provide a clear representation of revenue versus expenditures for BVSD and other local school districts, only 2016-17 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2017-18 is also presented in the page following 2016-17 expenditures.

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.



## Appendix M: School District Comparisons (continued)

### Expenditures

(Budget)

2017-18 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,703.7	\$ 89,479,571 51.8%	\$ 10,840,308 6.3%	\$ 14,830,447 8.6%	\$ 50,920,364 29.5%	\$ 6,549,298 3.8%	\$ 172,619,989 100.0%	\$ 11,740
St. Vrain Valley RE-1J	30,032.3	158,812,289 46.6%	25,408,747 7.5%	34,663,098 10.2%	90,158,257 26.5%	31,476,136 9.2%	340,518,527 100.0%	11,338
Poudre R 1	28,354.7	151,460,584 51.1%	22,178,597 7.5%	24,758,803 8.3%	77,747,576 26.2%	20,415,633 6.9%	296,561,193 100.0%	10,459
Boulder Valley RE-2J	29,822.3	200,534,217 53.5%	29,473,066 7.9%	32,009,661 8.5%	98,581,748 26.3%	14,300,133 3.8%	374,898,825 100.0%	12,571
Colorado Springs 11	26,627.2	146,078,157 49.4%	21,740,850 7.4%	28,436,711 9.6%	84,430,910 28.6%	14,989,643 5.1%	295,676,270 100.0%	11,104
Adams-Arapahoe 28J	38,869.0	194,396,155 44.6%	38,229,421 8.8%	43,049,970 9.9%	136,773,278 31.4%	23,037,208 5.3%	435,486,033 100.0%	11,204
Northglenn-Thornton 12	36,982.6	198,284,903 53.1%	26,347,702 7.1%	32,430,595 8.7%	100,744,101 27.0%	15,468,251 4.1%	373,275,552 100.0%	10,093
Cherry Creek 5	52,724.1	378,973,684 60.2%	31,648,352 5.0%	45,350,663 7.2%	141,852,688 22.5%	31,967,450 5.1%	629,792,837 100.0%	11,945
Douglas County RE-1	63,977.8	335,793,904 51.8%	47,638,967 7.4%	49,573,086 7.6%	163,983,036 25.3%	51,145,405 7.9%	648,134,399 100.0%	10,131
Denver County 1	87,117.9	479,814,842 39.2%	107,053,626 8.7%	98,800,382 8.1%	437,120,236 35.7%	102,499,969 8.4%	1,225,289,054 100.0%	14,065
Jefferson R-1	80,996.3	418,131,140 48.8%	68,186,221 8.0%	85,796,898 10.0%	221,677,910 25.9%	63,621,633 7.4%	857,413,802 100.0%	10,586
Peer Group Total	490,207.9	\$ 2,751,759,448 48.7%	\$ 428,745,856 7.6%	\$ 489,700,314 8.7%	\$ 1,603,990,102 28.4%	\$ 375,470,759 6.6%	\$ 5,649,666,480 100.0%	\$ 11,525

Source:

Colorado Department of Education - Student Accountability Report

Source: Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

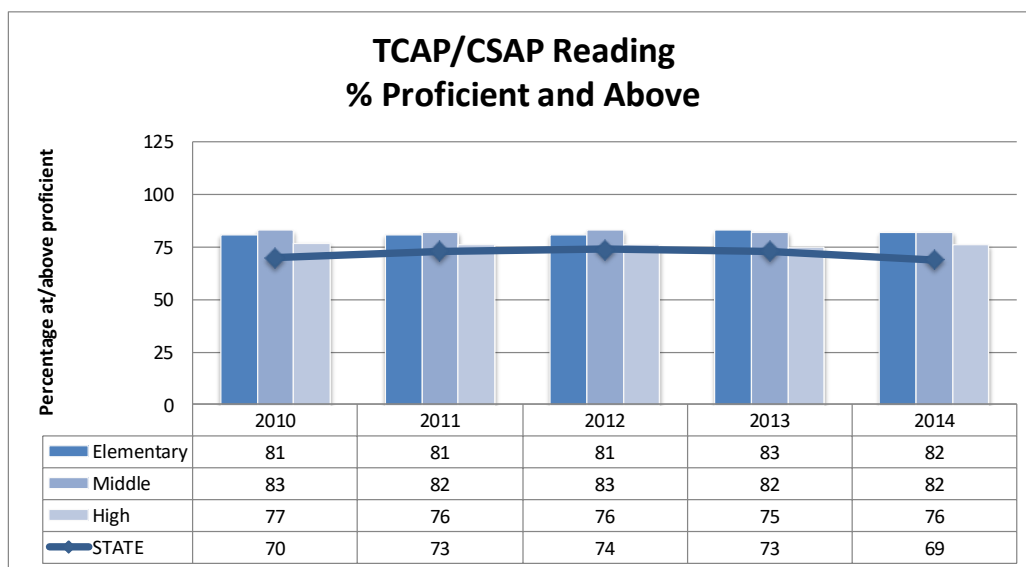
The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.



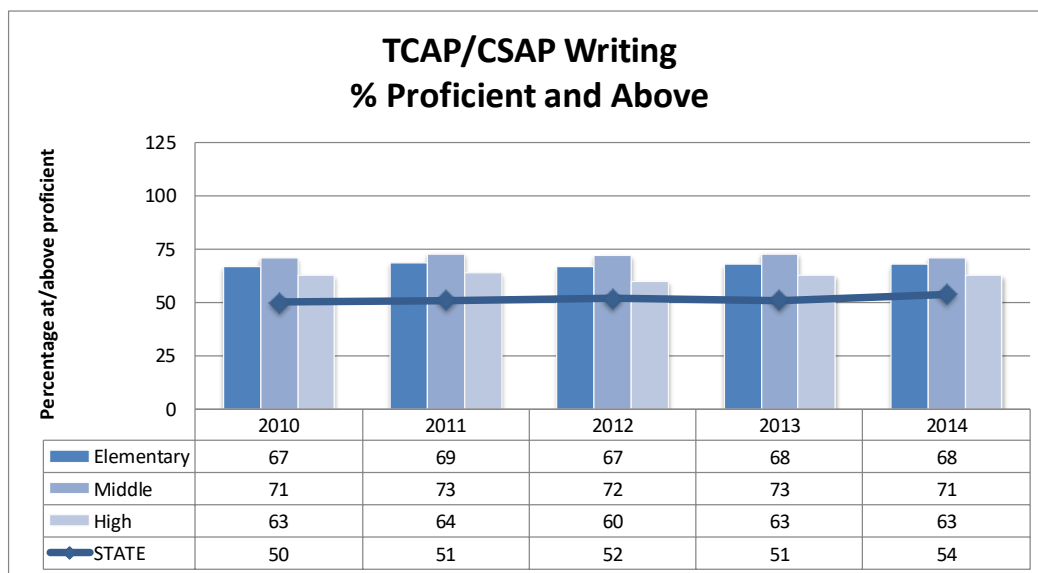
## Appendix N: State Performance Measures

(State TCAP/CSAP testing discontinued in 2014. For current test results, click on the link provided for each school, in the Organizational Section of this book.)

### TCAP/CSAP Reading Results by Level



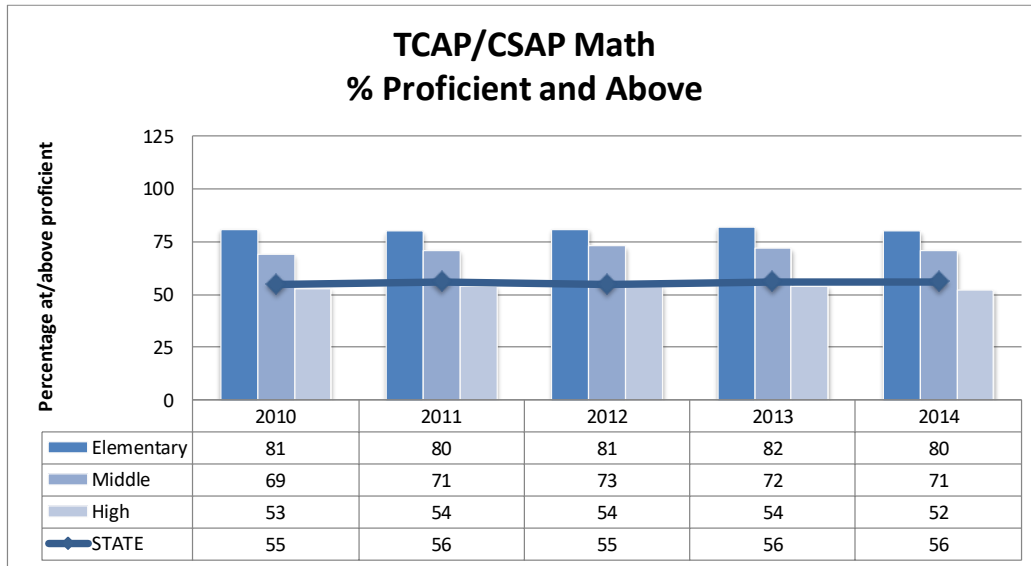
### TCAP/CSAP Writing Results by Level



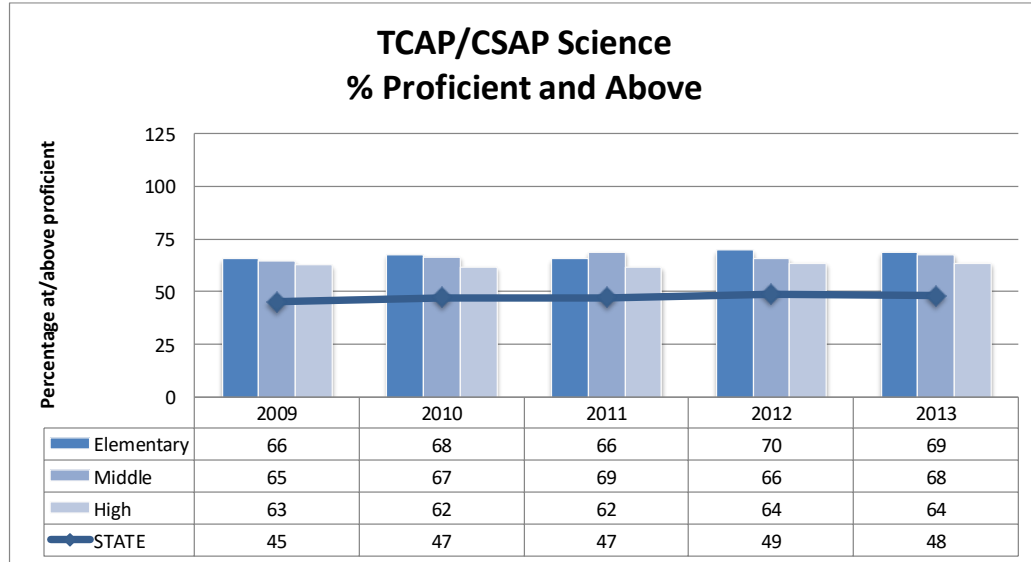


## Appendix N: State Performance Measures (continued)

### TCAP/CSAP Math Results by Level



### TCAP/CSAP Science Results by Level



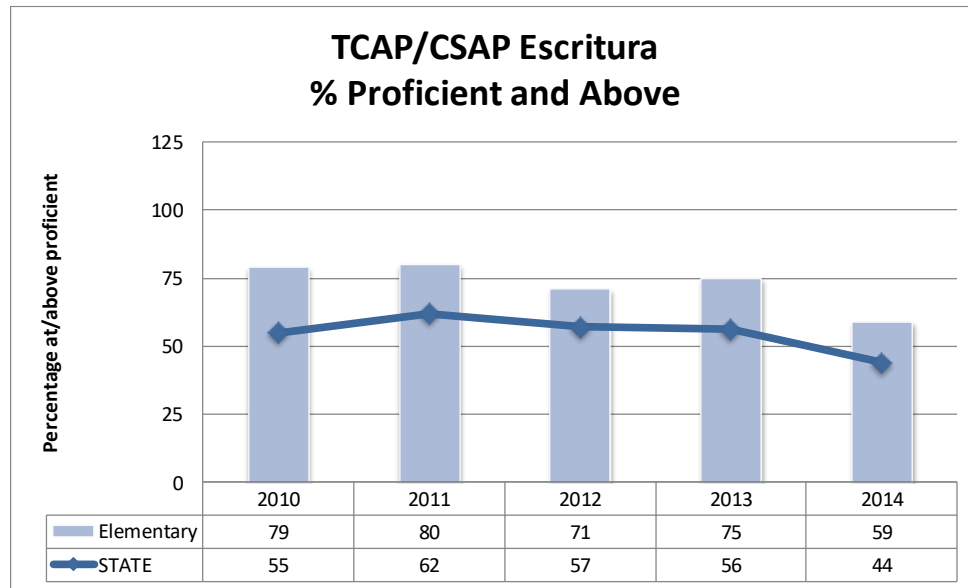
\*BVSD did not administer TCAP science assessments in 2014.



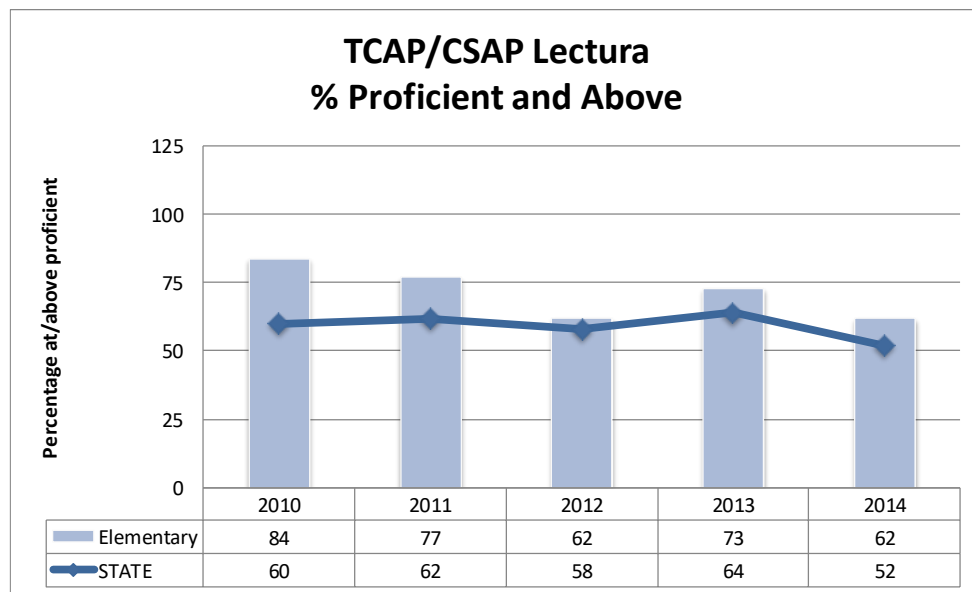


## Appendix N: State Performance Measures (continued)

### TCAP/CSAP Escritura Results by Level



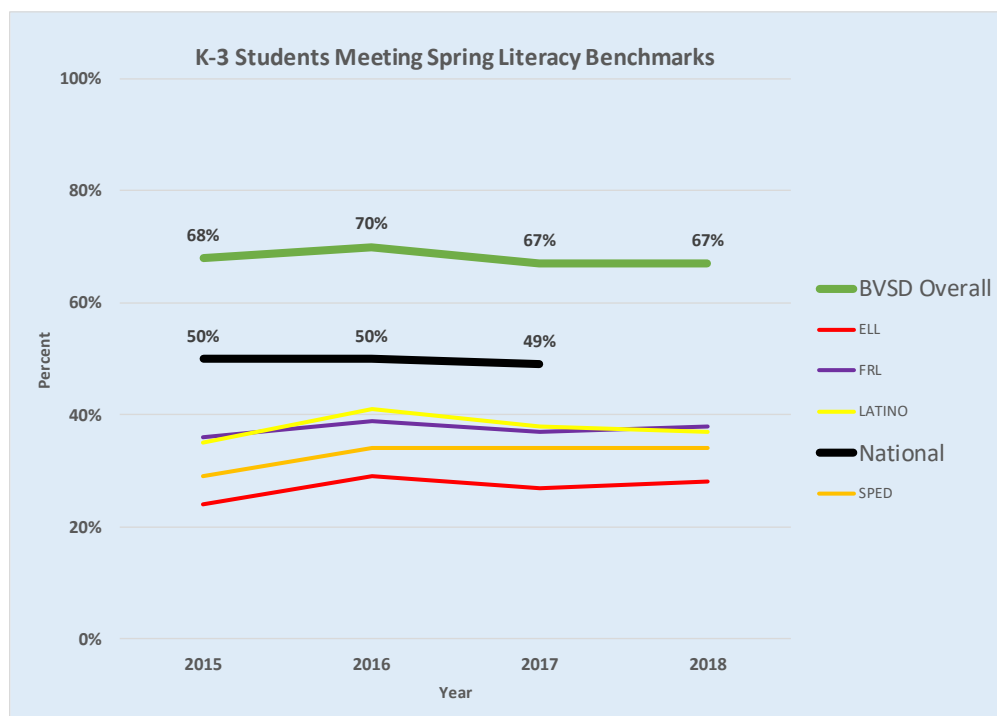
### TCAP/CSAP Lectura Results by Level



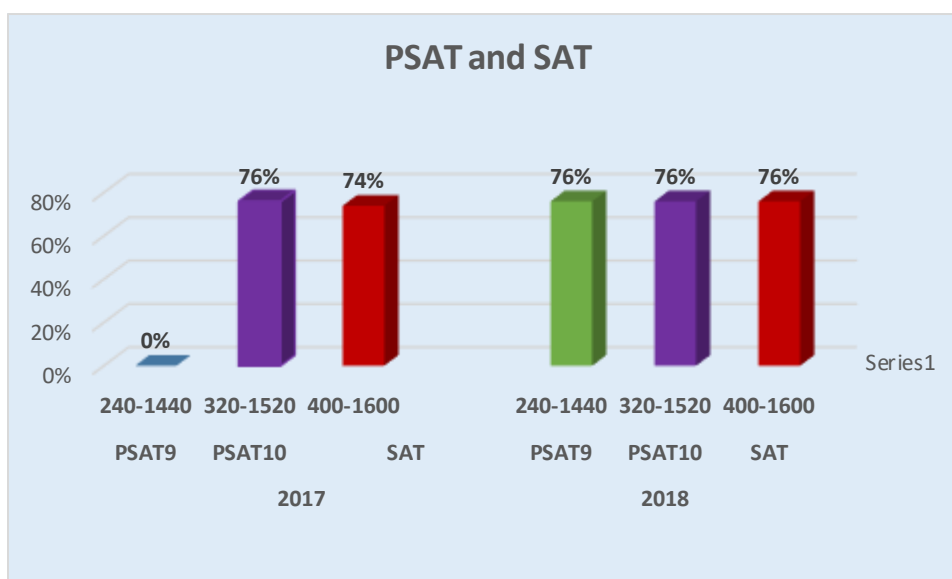


## Appendix N: State Performance Measures (continued)

### K-3 Student Meeting Spring Literacy Benchmarks



### PSAT and SAT

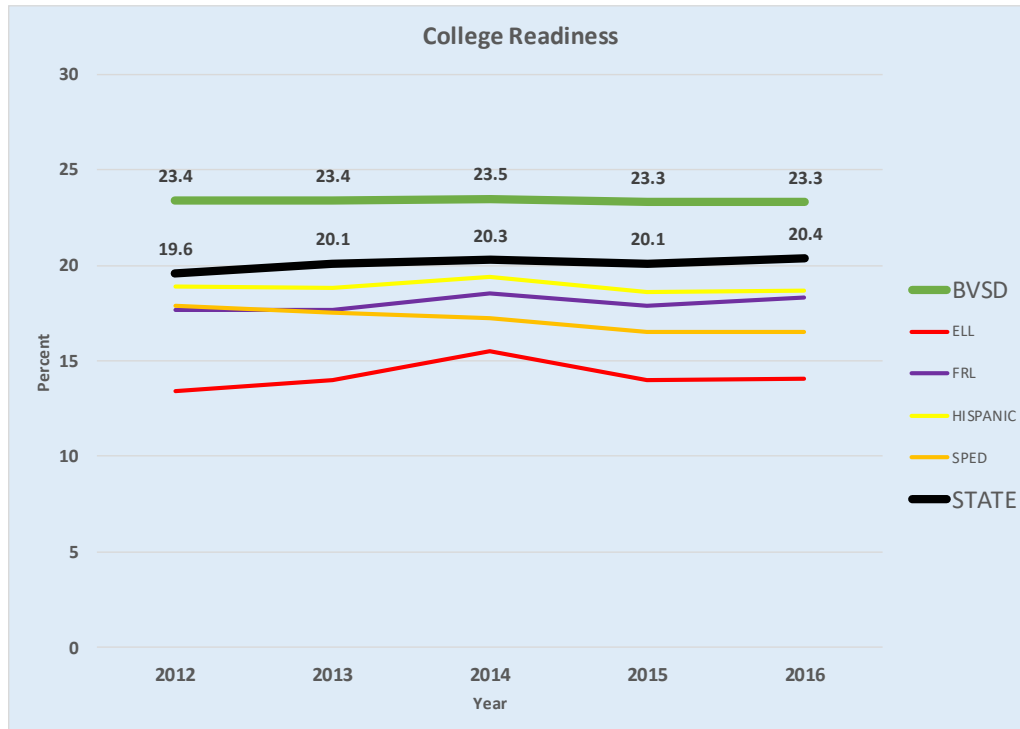




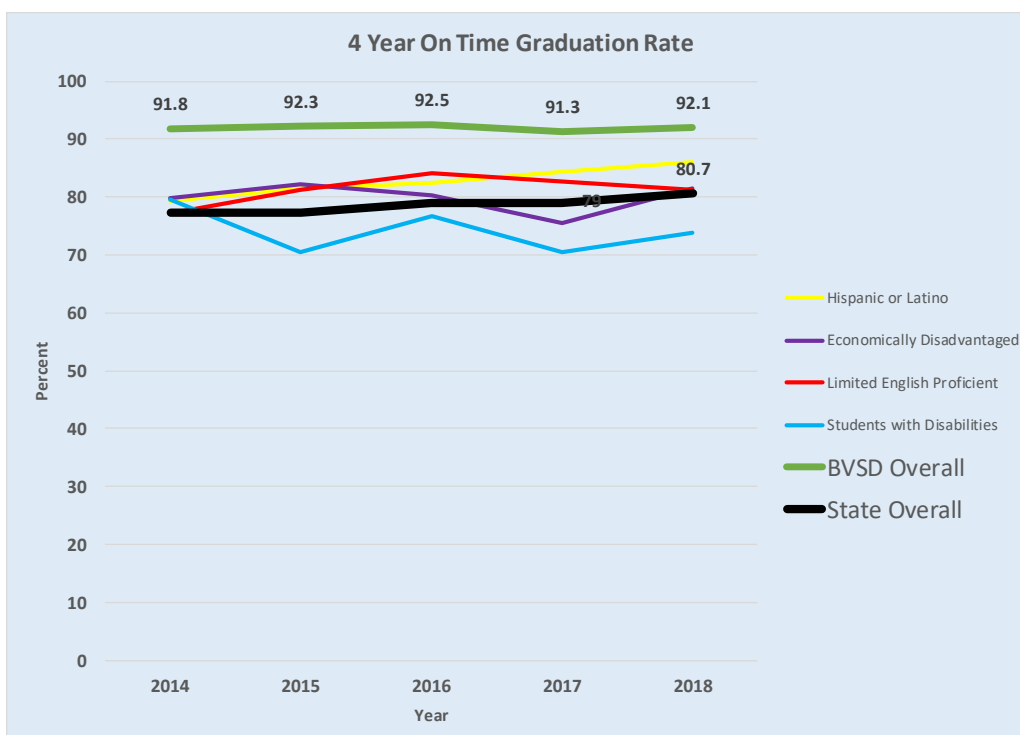
## Appendix N: State Performance Measures (continued)

### College Readiness Overall Average Score Results 2012-2016

(ACT testing was replaced with PSAT and SAT testing beginning 2017)



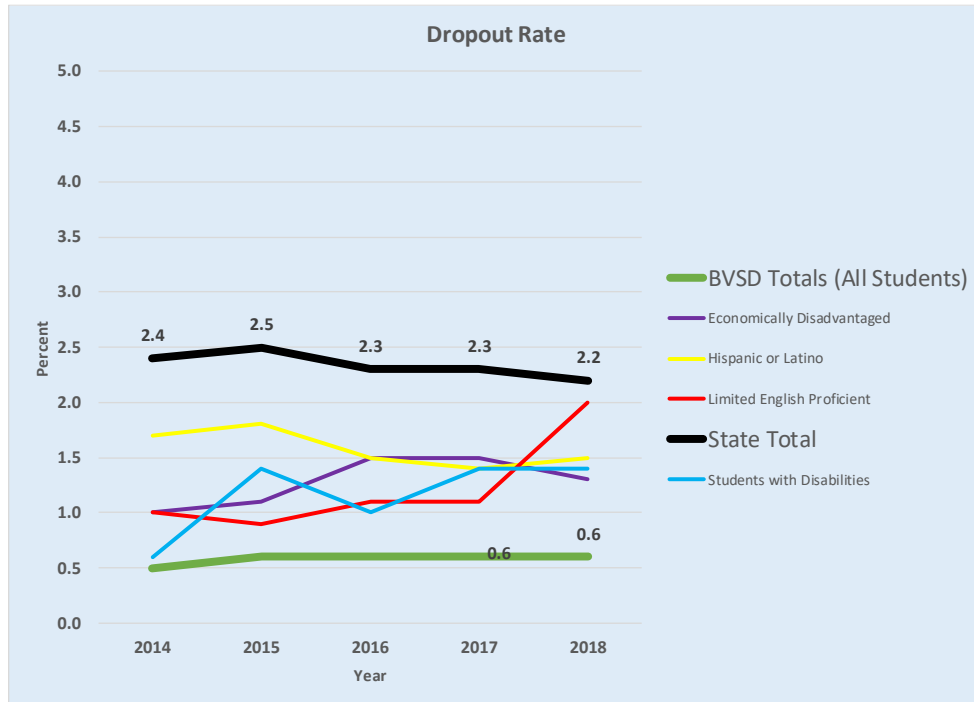
### Graduation Rates 2014-2018



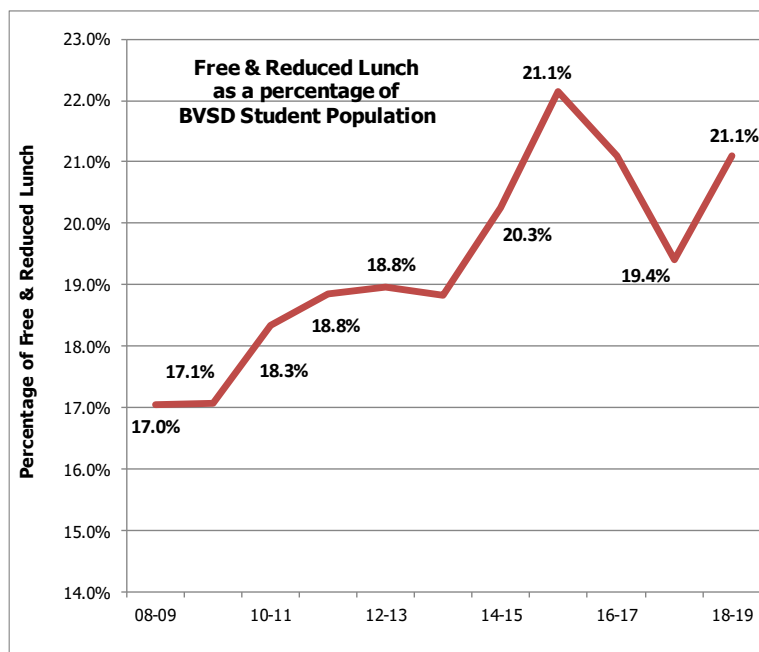


## Appendix N: State Performance Measures (continued)

### Dropout Rates 2014-2018



### Free or Reduced Lunch Population Rates 2008-2019





## Appendix O: State of Colorado - Critical Dates

### Public School Finance Unit

Fiscal Year 2018-19 (Critical dates for FY19-20 were not available from CDE as of the date of publication of this document.)

May 31	BUDGET. Preparation of budget. Submit the proposed budget to the board of education by May 31 (i.e., thirty days prior to the beginning of the budgeted fiscal year). C.R.S. 22-44-108.
June 10	BUDGET. Notice of budget – publication. Within ten days after submission of the proposed budget, publish a notice stating that the proposed budget is on file, etc., and stating the date, time and place specified when the board of education will consider adoption of the proposed budget. C.R.S. 22-44-109.
June 15	REVENUE DISTRIBUTIONS. Authorize CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district. C.R.S. 22-54-115.
June 25	CASH FLOW. Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. C.R.S. 22-54-110.
June 25	CASH FLOW. Repay outstanding contingency reserve loans, if any, to CDE based on the agreement in the reserve request; or later if alternative date provided by CDE.
June 30	BUDGET. Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary. C.R.S. 22-44-105, 22-44-107, 22-44-110.
June 30	GRANTS. Deadline for submission of FY2018-19 NCLB Consolidated Federal Application and Budget to CDE.
June 30	GRANTS. Deadline for submission of IDEA Federal Application Budget to CDE. July 1 COMPLIANCE. Ensure continuing compliance with financial transparency. C.R.S. 22-44-304.
August 15	SUBMISSION. December financial data pipeline open to begin populating data. Due December 31. August 15 SUBMISSION. Submit to CDE the pupil transportation reimbursement claim (Form CDE-40). C.R.S. 22-51-105.
August 25	MILL LEVY CERTIFICATION (preliminary values). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-5-128. See also December 10, December 15.
September 30	CHARTER SCHOOL. Due date for submission to CDE of charter school expenditure reports reporting capital construction expenditures (Form CSCC-01); submission related to the Office of the State Auditor. C.R.S. 2-3-115; C.R.S. 22-54-124.
September 30	CHARTER SCHOOL. School district provides each charter school an itemized accounting of its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. C.R.S. 22-30.5-112 (within 90 days of fiscal year end).
September 30	CHARTER SCHOOL. School district provides each charter school an itemized accounting of all actual costs of district services the charter school chose to purchase from the district. C.R.S. 22-30.5-112.



## **Appendix O: State of Colorado - Critical Dates (continued)**

September 30	CSI. The Institute provides to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. C.R.S. 22-30.5-513.
September 30	CSI. The Institute provides to each institute charter school an itemized accounting of all actual costs of Institute services the charter school chose to purchase from the institute. C.R.S. 22-30.5-513.
September 30	GRANTS. Deadline for submission of IDEA end of year expenditures to CDE. September 30 GRANTS. Deadline for submission of NCLB Consolidated Annual Financial Report (AFR) to CDE.
October 3	PUPIL COUNT. Conduct pupil membership count and mileage count. C.R.S. 22-54-103. See also November dates for certification of pupil count. See also November 1 for alternative preschool count date.
October 3	PUPIL COUNT. Facility School and State Program submits October pupil counts to CDE. C.R.S. 22-54-129.
November 1	PUPIL COUNT. Optional. Conduct Colorado Preschool Program pupil membership count and special education preschool pupils. See also October 3 for alternative preschool count date.
November 10	PUPIL COUNT. Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. C.R.S. 22-30.5-513, 22-54-112.
November 10	PUPIL COUNT. Final day to submit October pupil member count via Data Pipeline. C.R.S. 22-54-112. Submission shall be completed even if the alternative later count date of November 1 is used for preschool pupils.
November 30	FINANCIAL AUDIT. Independent Auditor provides financial audit to the board of education within five months following the close of the fiscal year. C.R.S. 29-1-606.
November 30	FINANCIAL AUDIT. School district entitled to "Additional Funding," if any, submits to CDE a certification signed by its auditor of its projected spending limit pursuant to the Taxpayer's Bill of Rights (TABOR). C.R.S. 22-54-104.3. Note: certification is not required if school district previously held a successful "de-Brucing" election.
December 2	CHARTER SCHOOL. Submit the annual Charter School Capital Construction Funding Eligibility questionnaire. C.R.S. 22-54-124.
December 10	MILL LEVY CERTIFICATION (final). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-1-111; 39-5-128.
December 15	MILL LEVY CERTIFICATION. Certify to board(s) of county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district. C.R.S. 22-40-102; 39-5-128. The county(ies) may request copies be sent to the Assessor, the Treasurer and other entities within the county(ies).
December 31	SUBMISSION. Approve Data Pipeline financial data, complete Bolded Balance Sheet Report, Auditor's Integrity Check Report and download final Data Pipeline Reports.



## **Appendix O: State of Colorado - Critical Dates (continued)**

December 31	SUBMISSION. Submit financial audit to CDE and the Office of the State Auditor. Audit must contain the Auditor's Integrity Check Report bound in the audit; include a copy of the Bolded Balance Sheet with the audit submission. Submit the Assurances for Financial Accreditation form. Compliance met by email or postmark date. C.R.S. 29-1-606; 22-11-206.
January 31	BUDGET. The board may review and change the adopted budget, with respect to both revenues and expenditures, at any time prior to January 31. C.R.S. 22-44-110. Note: depending on the budget adjustment, may require an appropriation resolution and/or a use of a portion of beginning fund balance resolution.
March 1	COMPLIANCE. Post the required FY 2017-2018 financial data file to the district's financial transparency webpage. BrightBytes uses the district's financial data to populate Financial Transparency for Colorado Schools.
1st of Month	GRANTS. Submit requests for funds with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.
15th of Month	PUPIL COUNT. Facility School or State Program reports to CDE the number of eligible out-of-district placed pupils, if any, served during the prior calendar month. C.R.S. 22-54-129.
25th of Month	REVENUE DISTRIBUTIONS. State transmits state share payments to school districts. C.R.S. 22-54-115. Monthly CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. C.R.S. 22-54-117.
Monthly	REVENUE DISTRIBUTIONS. CDE transmits Per Pupil Capital Construction moneys to charter schools and institute charter schools. C.R.S. 22-54-124.
Monthly	NUTRITION. Submit reimbursement requests to the Office of School Nutrition.
Quarterly	COMPLIANCE. Board of education reviews financial condition of the school district. C.R.S. 22-45-102.
Continuing	BONDS. Upon issuance of bonds or refunding bonds, submit a report within ten days after sale (sixty days for refunding bonds) to the state board of education. C.R.S. 22-42-125; 22-43-108.
Continuing	On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail or facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools. C.R.S. 22-54-129.
Pupil and At-Risk Count, Transportation.	See additional information, <a href="https://www.cde.state.co.us/cdefinance/auditunit">https://www.cde.state.co.us/cdefinance/auditunit</a> , <a href="https://www.cde.state.co.us/cdefinance/sftransp">https://www.cde.state.co.us/cdefinance/sftransp</a> , <a href="https://www.cde.state.co.us/datapipeline/snap_studentoctober">https://www.cde.state.co.us/datapipeline/snap_studentoctober</a> .
Elections	See Colorado Department of State, Elections and Voting, <a href="http://www.sos.state.co.us/pubs/elections/main.html">http://www.sos.state.co.us/pubs/elections/main.html</a> , and Colorado Association of School Boards, <a href="http://www.casb.org/Domain/112">http://www.casb.org/Domain/112</a> .





## **Appendix P: Governing Policies**

The following Governing Policies refer to the budget.

### **BBA: School Board Powers and Duties**

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

#### Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

#### Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, food services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

#### Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.



## **Appendix P: Governing Policies (continued)**

### **BBA: School Board Powers and Duties (continued)**

#### Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

#### Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

#### General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

### **DB: Annual Operating Budget**

Both the extent and quality of educational services affect – and are affected by - the financial program. All are governed by policies of the board of education, subject to the state statutes on what studies must be offered by the school district, state statutes regarding the financial resources available to the school district, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the superintendent of schools, is presented to the board of education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the school district during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.



## **Appendix P: Governing Policies (continued)**

### **DB: Annual Operating Budget (continued)**

#### Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

#### Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

#### LEGAL REFS.:

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

AGREEMENT REF.: Teachers' agreement, Section B

CROSS REF.: DB subcodes (all relate to the budget)

NOTE: The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § § 22-44-203 and 204)

### **DBJ: Budget Transfers**

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by Board resolution. When a contingency occurs, the Board, by resolution, may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.



## **Appendix P: Governing Policies (continued)**

### **DBJ: Budget Transfers (continued)**

#### School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

#### Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor. All budget transfers require the approval of the Superintendent.

#### **LEGAL REFS.:**

- C.R.S. § 22-32-107 I (*Duties-treasurer*)
- C.R.S. § 22-44-102(3) (*Definitions*)
- C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)
- C.R.S. § 22-44-112 (*Transfer of monies*)
- C.R.S. § 22-44-113 (*Borrowing from funds*)
- C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)
- C.R.S. § 22-54-105 (*Funds*)
- C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

### **DD: Grants Management**

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.



## **Appendix P: Governing Policies (continued)**

### **DD: Grants Management (continued)**

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

#### **DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities**

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students\* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds;  
or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

\*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.



## **Appendix P: Governing Policies (continued)**

### **DD-R2: Grants to District Personnel**

Grants applied for and received by individual District personnel for personal, professional or professional development purposes are not subject to District policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other District personnel.

### **DEB: Loan Programs (Funds from State Tax Sources)**

#### Short-Term Borrowing

The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

#### State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

#### Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

#### **LEGAL REFS.:**

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources**

#### Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.





## **Appendix P: Governing Policies (continued)**

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources (continued)**

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fund or); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

In approving cooperative projects, the Board of Education will be responsible only for School District contributions authorized in the project budget and only for the purposes described. If total anticipated revenue is not received, services must be curtailed. Services to school-age children have the highest priority for retention in such circumstances.

In the event that implementation extends into more than one budget year, the Board will review the project annually as part of the School District budget review process.

LEGAL REF.:

C.R.S. 22-44-110(5)

CROSS REF.:

DB, Annual Operating Budget

### **DFA: Cash Management/Investment Policy**

It is the policy of the District to invest public funds in a manner that will preserve capital, meet the daily liquidity needs of the District, diversify the District's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Cash Management Investment Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds.

#### **SCOPE**

Cash balances in the Bond Redemption Fund, the Building Fund, the Health Insurance Fund, the Dental Insurance Fund, the Non-expendable Trust Fund and the Expendable Trust Fund shall not be pooled and the investment income derived from the individual investment accounts shall be allocated directly to the individual fund.

All cash shall be pooled for investment purposes, except for cash balances of the funds listed above. Investment income derived from the pooled investment account shall be allocated to the General Fund.

This Investment Policy shall apply to all funds accounted for in the District's Comprehensive Annual Financial Report.



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **INVESTMENT OBJECTIVES**

The District's principal investment objectives include:

Preservation of capital and protection of investment principal;

Maintenance of sufficient liquidity to meet anticipated cash flows;

Attainment of a market rate of return;

Diversification to avoid incurring unreasonable market risks;

Conformance with all applicable District policies, state statutes and Federal regulations.

#### **DELEGATION OF AUTHORITY**

The Superintendent is vested with responsibility for managing the District's investment program and for implementing this Cash Management Investment Policy. The Superintendent may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to the Accounting Services Director or the Chief Financial Officer. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Superintendent or his/her designee shall establish written procedures and internal controls for the operation of the District's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The District may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

#### **PRUDENCE**

The standard of prudence, as defined by the Colorado Revised Statutes, to be used for managing the District's assets is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally without risk and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional losses may be possible in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Superintendent and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the Board of Education and appropriate action is taken to control adverse developments.

#### **ETHICS AND CONFLICTS OF INTEREST**

District employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the District's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Superintendent or his/her designee any material financial interest they have in financial institutions that conduct business with the District, and they shall subordinate their personal investment transactions to those of the District.





## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **AUTHORIZED SECURITIES AND TRANSACTIONS**

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. § 11-10.5-101, *et seq.*, Public Deposit Protection Act; C.R.S. § 11-47-101, *et seq.*, Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, *et. seq.*, Funds - Legal Investments; C.R.S. § 24-75-603, Depositories; and C.R.S. § 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted.

This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.

2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.

3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed in 1. and 2. above with a final maturity not exceeding 10 years. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the District's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a Nationally Recognized Statistical Rating Organization (NRSRO). Repurchase agreement counterparties shall execute a District approved Master Repurchase Agreement with the District. The Chief Operations Officer shall maintain a copy of the District's approved Master Repurchase Agreement along with a list of broker/dealers who have executed same.

4. Commercial Paper with an original maturity of 180 days or less that is rated at least A1+, P-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA-, Aa3 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer.

5. Non-negotiable Certificates of Deposit with a maturity not exceeding one year in any FDIC insured state or national bank, or state or federal savings bank located in Colorado that is a state approved depository per C.R.S. § 24-75-603. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act or the Savings and Loan Association Public Deposit Protection Act.

6. Local Government Investment Pools authorized under C.R.S. § 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

7. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

The foregoing list of authorized securities shall be strictly interpreted. Any deviation from this list must be approved by the Board of Education.

### **INVESTMENT DIVERSIFICATION**

It is the intent of the District to diversify the investments within the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the District's anticipated cash flow needs.

### **INVESTMENT MATURITY AND LIQUIDITY**

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

### **COMPETITIVE TRANSACTIONS**

Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the District is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

### **SELECTION OF BROKER/DEALERS**

The Chief Operations Officer shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized firms. To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;
2. Report voluntarily to the Federal Reserve Bank of New York;
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

The District may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 3. of the Authorized Securities and Transactions section of this Investment Policy.



## **Appendix P: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **SAFEKEEPING AND CUSTODY**

The Superintendent or his/her designee shall approve one or more banks to provide safekeeping and custodial services for the District. A District approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. § 24-75-603.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the District. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the District approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the District by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the District as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the District as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the District as "customer."

The District's custodian will be required to furnish the District monthly reports of holdings of custodied securities as well as a report of monthly safekeeping activity.

#### **REPORTING**

At the end of each quarter, the Chief Financial Officer shall submit to the Board an investment report listing the investments held by the District and the current market value of the investments.

#### **POLICY REVISIONS**

This Cash Management/ Investment Policy shall be reviewed annually by the Superintendent or his/her designee and may be amended by the Board of Education as conditions warrant.

#### **LEGAL REFS.:**

C.R.S. § 24-75-601, *Funds-Legal Investments*

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses**

The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

The school district, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of school district sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:



## **Appendix P: Governing Policies (continued)**

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)**

#### **1. Site identification**

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

#### **2. Submittal of preliminary design to school district**

- Third party wishing to pursue the installation of telecommunication facilities on school district sites and facilities after completing its site and facilities identification process shall submit to the school district Department of Operations the following:
  - a. Survey and legal description of proposed site.
  - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
  - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
  - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing school district use.
  - e. Proposed source of electrical power and telephone connection.

#### **3. License agreements shall require:**

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.



## **Appendix P: Governing Policies (continued)**

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)**

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.

4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

#### **LEGAL REF.:**

C.R.S. 22-32-110(f)

#### **CROSS REF.:**

FL, Retirement of Facilities

### **DG: Depository of Funds/Authorized Signatures**

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

The accounting department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys shall be deposited by the treasurer of the board or official custodian to the credit of the district in a depository designated by the board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all district funds authorized by the board of education, except student activity funds, will require the facsimile signature of the treasurer of the board of education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the principal or assistant principal at the school. Moneys of the school activity accounts will be deposited in a designated bank located within the district. This financial institution must qualify as an eligible public depository in accordance with state law.

#### **LEGAL REFS.:**

C.R.S. § 22-32-109(1) (g) (board of education - district duties-custody of moneys)

C.R.S. § 22-32-110(1) (x) (specific powers-custody of moneys)

C.R.S. § 22-32-121 (facsimile signature)

C.R.S. § 22-40-104 (relates to county treasurer)

C.R.S. § 22-40-105 (tax levies and revenues-depositories)

C.R.S. § 22-45-104 through -106 (accounting and reporting)



## **Appendix P: Governing Policies (continued)**

### **DH: Bonded Employees and Officers**

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

Employees who are responsible for handling district funds shall be covered by the district's crime coverage insurance policy, assuming all funds are handled in accordance with the district's cash handling procedures.

#### **LEGAL REFS.:**

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (board of education-district duties-custody of school district moneys)

### **DI: Fiscal Accounting and Reporting**

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform to the requirements of the state board of education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the board will receive financial statements on a quarterly basis.

**NOTE:** Fiscal accounting and reporting must meet requirements established by the state board of education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

### **DID: Inventories (And Property Accounting)**

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets.

Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Examples of infrastructure assets include, but are not limited to roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution and collection systems. Infrastructure assets also have a unit value of \$5,000 or greater. All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

#### **LEGAL REF.:**

C.R.S. § 29-1-506

#### **CROSS REFS.:**

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials





## **Appendix P: Governing Policies (continued)**

### **DIE: Audits**

In accordance with state law, all funds and accounts of the District shall be audited annually, following the close of the fiscal year.

At least once every five years, the Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the District for report to the Board.

The auditor shall meet with the Board and the Audit Committee to discuss the audit report, make recommendations concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the Auditor to the District within five months after the close of the fiscal year unless a request for an extension of time is granted by the State Auditor. The audit report shall be submitted to the State Auditor and the Colorado Department of Education no later than December 31.

The Board reserves the right to request an audit at more frequent intervals if desired.

#### **LEGAL REFS.:**

C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)

C.R.S. § 24-75-601.3 (*Remedial actions - investments not made in conformance with statute*)

C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

### **DIEA: District Audit Committee**

The Board has the responsibility to District residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.

- Review quarterly financial reports provided by the district.
- Review District financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of District financial policies and procedures.

The District Audit Committee shall be comprised of five members: two Board members, one being the Board Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Financial Officer; the District's Director of Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board a two year term. The District's independent auditor may be asked to attend selected committee meetings.



## **Appendix P: Governing Policies (continued)**

### **DIEA: District Audit Committee (continued)**

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Committee shall submit a report to the Board at the end of each fiscal year detailing its activities during the fiscal year.

#### **LEGAL REFS.:**

- C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)
- C.R.S. § 22-54-101, *et seq.* (*Public School Finance Act of 1994*)
- C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

#### **CROSS REFS.:**

- BBA, School Board Powers and Duties
- DI, Fiscal Accounting and Reporting
- DIE, Audits

### **DJ/DJE: Purchasing and Contracting**

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

#### **1. Awards**

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

#### **2. Contracts**

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.





## Appendix P: Governing Policies (continued)

### DJ/DJE: Purchasing and Contracting (continued)

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

#### 3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

<b>PURCHASE OF GOODS/SERVICES</b>	<b>METHOD</b>
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board-approved amounts shall be submitted to the Board for consideration.

#### 6. Purchase of Goods and Services to be Paid for by Parents or Students

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

#### 7. Cooperative Purchasing

The Procurement Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits the District.

#### 8. Sole Source Procurements

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.



## **Appendix P: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

#### **9. Emergency Purchases**

If a condition develops which is likely to result in immediate physical injury to persons, damage to District property, interruption of District operations, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes. Written documentation shall be provided to the Procurement Director justifying such emergency purchases.

#### **LEGAL REFS.:**

C.R.S. 22-32-109(1)(b)  
C.R.S. 22-63-204

### **DL/dla: Payroll Procedures/Payday Schedules**

#### Payroll Distribution and Records

All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction.

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

#### **LEGAL REF.:**

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

#### **AGREEMENT REFS.:**

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

### **DLB: Salary Deductions**

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.



## **Appendix P: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

Salary deductions shall be made for absences not covered by leave policies adopted by the board of education. Such deductions shall be calculated on the basis of the employee's work year.

#### **AGREEMENT REFS.:**

Teachers' agreement, Section F  
Service personnel agreement, Article III  
Paraprofessionals' agreement, Section C

#### **CROSS REFS.:**

GCBC, Professional Staff Fringe Benefits  
GDBC, Support Staff Fringe Benefits

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

#### **PERA**

All employees of the District must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

#### **SAVINGS BOND**

Employees may purchase savings bonds through payroll deduction. Bonds are purchased and delivered according to the employee's written instructions.

#### **LIFE SURVIVOR'S INSURANCE**

The Public Employees' Retirement Association has an insurance plan which provides survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through payroll deduction. PERA will supply information about these plans.

#### **HEALTH AND DENTAL INSURANCE**

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family members' health and dental plans may be added through payroll deduction. Procedures shall be handled by the Human Resources Division.

#### **TAX DEFERRED SAVINGS PLANS**

Employees may participate in the 401k plan available through PERA, the District's 403b plan, and/or the District's 457b plan through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for his/her investment elections and for compliance with Internal Revenue Code rules and regulations.

#### **EMPLOYEE CONTRIBUTION CAMPAIGN**

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one-time donations in cash or check or authorize payroll deductions to be made to Impact on Education, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.



## **Appendix P: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

#### **PROFESSIONAL DUES**

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

#### **AGREEMENT REFS.:**

- Teachers' Agreement, Section F
- Service Personnel Agreement, Article III
- Paraeducators' Agreement, Section C

#### **CROSS REFS.:**

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

### **DLC: Employee Expense Reimbursements**

Employees who are required to travel from school, to school, and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by the Accounting Services Department. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip. If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require proper authorization.

#### **AGREEMENT REFS.:**

- Teachers' Agreement, Section E
- Paraeducators' Agreement, Section F

#### **CROSS REF.:**

- BHD/BHE, Board Member Compensation and Expenses/Insurance
- Business Resource Handbook

### **DN: School Properties Disposal Procedures**

Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.



**GLOSSARY**

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## Glossary of Terms

**AAWeb:** Software used for tracking receipts and disbursements for a school's student activity accounts.

**Abatement:** The reduction or cancellation of an assessed tax.

**Academic Areas:** Math, science, social studies, language arts, physical education, foreign language, music and art.

**Account:** The detailed record of a particular asset, liability, owners' equity, revenue or expense.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Action Plan:** Statements of specific actions to be taken to make progress in strategic priority areas.

**Adequate Yearly Progress (AYP):** Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

**Advanced Placement Program (AP):** A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

**Advancement via Individual Determination (AVID):** is a college-readiness system designed to increase the number of students who enroll in four-year colleges.

**Agency Fund:** This fund is used to account for receipts and disbursements from student and district fundraising activities.

**Amendment 23:** An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1 percent for ten years and inflation thereafter.

**American Recovery and Reinvestment Act (ARRA) – e.g. Stimulus funds** –The ARRA provides \$787 billion of federal tax reductions and federal spending increases to accelerate the nation's economic recovery and preserve and create jobs. The ARRA provides for \$453 billion of those funds for federal spending. About 80 percent of the additional federal spending goes to pay for federal projects and to state and local governments.

**Annual Leave:** Unit B employees on regular or limited-term contracts will receive up to 12 annual leave days per year. At the end of each school year, regular contract employees may choose to either carryover up to 25 unused days to the next school year or receive payment for up to 12 unused days at the starting substitute teacher daily rate. Limited-term contract employees will be paid for all unused days.

**Appropriation:** A legal authorization granted by the board of education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assessed Valuation:** The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

**Assets:** Resources owned or held by an entity which have monetary value.

**Athletics Fund (Fund 16):** The Athletics Fund is part of the Combined General Fund. This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.

**Balance Sheet:** The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

**Benefits:** District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

**Board of Education (BOE):** An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

**Board Policy:** Guidelines adopted by the board of education that govern school operations.





## **Glossary of Terms** (continued)

**Bond Redemption Fund (Fund 31):** Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

**Boulder Valley School District (BVSD):** Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

**Budget Transfer:** Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

**Budget:** A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

**Building Fund (Fund 42):** The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the board of education.

**Cabinet:** Senior advisors to the Superintendent of Schools.

**Capital Expenditures:** Those expenditures which result in the acquisition of or addition to fixed assets.

**Capital Improvement Planning Committee (CIPC):** The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Capital Reserve Fund (Fund 43):** The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the board of education.

**Carryover:** Amount of money remaining at the end of the preceding year and available in the current budget year.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.

**Categorical Revenues:** Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment, Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Career Technical Education.

**Central Support Services:** Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

**Certificate of Participation (COP):** Financial certificates issued that provide capital for payment of principal and interest.

**Chart of Accounts:** A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

**Charter School Fund (Fund 11):** This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the school district.

**Charter School:** A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

**Citizen's Bond Oversight Committee (CBOC):** The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

**CoCurricular Activities:** School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.

**Colorado Department of Education (CDE):** The administrative arm of the Colorado State Board of Education.

**Colorado Preschool Program Fund (CPP) (Fund 29):** This Operating Fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the district's Colorado Preschool and Kindergarten Program.



## Glossary of Terms (continued)

### **Colorado Student Assessment Program**

**(CSAP):** Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

**Combined General Fund:** Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

**Commitment:** Funds obligated towards a purchase requisition.

**Community Schools Fund (Fund 19):** The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

**Compensation:** District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

### **Comprehensive Annual Financial Report**

**(CAFR):** This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

**Contingency Reserve:** Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

**Contract for Services:** District form used to pay individuals not otherwise employed by the district.

**Conversion:** Process of changing dollars to FTE or FTE to dollars.

**Cultural Proficiency:** The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

**Debt Services:** The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

**Deficit:** (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**Dental Insurance Fund (Fund 67):** An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.

**District Accountability Committee (DAC):** DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

**District Leadership Team (DLT):** Leadership group of the district comprised of building and central administrators.

**Diversity:** Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

**Education Excise Tax (EET):** A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.



## Glossary of Terms (continued)

**Education Process Management System (EPM):** More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

**Educational Facilities Master Plan:** The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Emerging Bilingual (EB):** A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as EB by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as EB continue to be considered EB until they have attained English language proficiency.

**Encumbrance:** A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

**English Language Development (ELD):** The BVSD program that supports and provides services for the EB student. ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

**English Language Proficiency (ELP):** A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

**English Language Proficiency Act (ELPA):** A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

**Enterprise Resource Planning (ERP):** A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

**Equalization, State:** General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

**Exempt Employees:** Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

**Expendable Trust Fund:** This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

**Expenditure Correction:** Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Facility Condition Assessment (FCA):** The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Fiduciary Funds:** Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

**Fiscal Year:** The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

**Fixed Asset:** Tangible property with an estimated life of more than one year.

**Food Services Fund (Fund 21):** This fund is used to account for the financial activities associated with the district's school lunch program.

**Free Appropriate Public Education (FAPE):** Section 504 of the Rehabilitation Act of 1973 protects the rights of individuals with disabilities in programs and activities that receive federal financial assistance, including federal funds. A Free Appropriate Public Education means that a child with disabilities will receive the same education as a child without



## Glossary of Terms (continued)

disability or handicap. FAPE can be achieved by giving the child special services, usually written in an Individualized Education Plan (IEP).

**Free or Reduced Lunch (FRL):** In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

**Full Time Equivalency (FTE):** Unit used to measure the hours in an employee's contract based on a 40 hour work week.

**Fund:** A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

**Funded Pupil Count:** Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

**General Administrative Support:** Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

**General Operating Fund (Fund 10):** Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

**Generally Accepted Accounting Principles (GAAP):** A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

**Gifted and Talented (GT):** Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

**Government Finance Officers Association (GFOA):** Professional association of state, provincial and local finance officers in the United States and Canada.

**Governmental Accounting Standards Board (GASB):** The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

**Governmental Designated-Purpose Grants Fund (Fund 22):** A special revenue fund used to account for governmental grants for designated purposes.

**Grant:** A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**Health Insurance Fund (Fund 66):** An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

**Highly Qualified Teacher:** Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

**Impact on Education:** Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

**Indirect Cost:** A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

**Individual Career and Academic Plan (ICAP):** A multi-year process that intentionally guides students and families in the exploration of career, academic and postsecondary opportunities. With the support of adults, students develop the





## Glossary of Terms (continued)

awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.

**Individual Education Program (IEP):** A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

**Infinite Campus (IC):** A software package that the district uses to manage student information.

**Instructional Staff Support:** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

**Leadership in Energy and Environmental Design (LEED):** A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

**Levy:** (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Location:** Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

**Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Mill Levy:** The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

**Multi-Use Outdoor Facilities Assessment (MUOFA):** The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Multi-Tiered System of Support (MTSS):** Multi-Tiered System of Supports (MTSS) is a systemic, continuous-improvement framework in which data-based problem-solving and decision making

is practiced across all levels of the educational system for supporting students. MTSS utilizes high quality evidence-based instruction, intervention, and assessment practices to ensure that every student receives the appropriate level of support to be successful.

**NCGA Statement:** National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

**New Century Graduate:** The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.

**No Child Left Behind (NCLB):** The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

**Non-exempt Employees:** Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

**Nonexpendable Trust Fund:** This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

**Object:** As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)



## Glossary of Terms (continued)

0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)

0700 Property (Land, Buildings, Equipment, Vehicles)

0800 Other Objects (Dues, Interest, Internal Charge Accounts)

0900 Other Uses of Funds (Redemption of Principal, Transfers)

**110/110:** An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year) following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

**Operating Transfers:** All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Operations & Technology Fund (Fund 60):** Established in 2016-17 to account for activity that was authorized with funds made available from the passage of the 2016 Capital Construction, Technology, and Maintenance mill levy approved by voters.

**Other Education:** Jitsugyo High School Exchange Program.

**Other Support Services:** Those activities concerned with providing non-instructional services to students, staff or the community.

**Override Revenues:** A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

**Para-educator:** Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

**Parent(s):** Parent, guardian or other persons with legal authority to make educational decisions for children.

**Pay Direct:** A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to

receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.

**Per Pupil Revenue (PPR):** The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

**Performance Indicators:** Selected data that, individually and as a body of evidence, measure performance and achievement.

**Petty Cash:** A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

**Position Control:** Process by which the Budget Department distributes and maintains staffing allocations.

**Positive Behavior Support (PBS):** Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

**Procurement Card (P-card):** A Visa credit card, issued by the Procurement Department via CitiBank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

**Program Compatibility Assessment (PCA):** The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Program:** A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

**Public Employees' Retirement Association (PERA):** PERA is a cost-sharing multiple-employer defined benefit pension plan for district employees.

**Public School Finance Act of 1994, as Amended:** State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the



## Glossary of Terms (continued)

process for exceeding the allowable amount by an election.

**Pupil Activity Fund:** A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

**Pupil Count:** A head count of pupils by school and grade level which are enrolled in an education program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

**Pupil Enrollment:** The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

**Purchase Order:** Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

**Purchased Services:** Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

**Reading to Ensure Academic Development (READ) Act:** The READ Act was passed by the Colorado Legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

**Reading Recovery:** Reading Recovery is a highly effective short-term intervention of one-to-one

tutoring for low-achieving first graders. The intervention is most effective when it is available to all students who need it and is used as a supplement to good classroom teaching. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems. Reading Recovery serves the lowest-achieving first graders—the students who are not catching on to the complex set of concepts that make reading and writing possible.

**Referendum C:** In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

**Revenue:** Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

**Revolving Account:** Used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

**Risk Management Fund (Fund 18):** This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

**Salary:** The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

**School Administrative Support:** Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

**School Improvement Teams (SIT):** School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain





## Glossary of Terms (continued)

a school and community partnership for the ongoing improvement of public education.

**School Resource Allocation (SRA):** General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

**Sheltered Instruction Observation Protocol (SIOP):** BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the EB classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

**Special Education Advisory Committee (SEAC):** The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

**Special Education Program (SPED):** A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

**Special Reporting Element (SRE):** Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

**Specific Ownership Tax:** An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

**Stability Rate:** The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

**State Fiscal Stabilization Fund** -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

**Strategy:** A statement which commits to a set of actions over time in order to gain an advantage or improvement.

**Student Activity Account:** A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

**Student Support Services:** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

**Supplant:** To displace and substitute for another. For example, federal grant funds shall supplement but not supplant non-federal funds.

**Supplies:** Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

**Support Services Programs:** Those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

**TABOR Amendment (Emergency Reserve):** Section 20, Article X of the Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.



## **Glossary of Terms** (continued)

**Taxes, Ad Valorem:** Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

**Technology Fund (Fund 15):** This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

**Tools of Inquiry for Equitable Schools (TIES):** This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

**Total Program:** Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

**Transfers:** Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

**Transitional Colorado Assessment Program:** Required by the state, TCAP (replaced CSAP) tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. The revised standards in TCAP include early

school readiness and postsecondary competencies, as well as reflect both workforce readiness and 21st century skills.

**Transportation Fund (Fund 25):** This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the 2005 Transportation mill levy in November 2005.

**Treasurer's Fees:** State law permits the Boulder and Gilpin County Treasurers to charge the district one-quarter of one percent of the property taxes collected.

**Trust and Agency Funds (Funds 71, 72 & 73):** These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.

**Tuition Based Preschool Fund (Fund 23):** This fund is provided to account for the monies associated with the operation of tuition-based preschool programs, including Community Montessori preschool and Colorado Preschool Program peers.

**US Green Building Council (USGBC):** The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.

**Voice over Internet Protocol (VoIP):** A telephone communications system that utilizes the internet rather than regular telephone lines.

**W-9:** IRS form to request a taxpayer identification number.

**Weighted Index:** The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.



## Acronym Reference

<b>ACT</b>	American College Testing	<b>COP</b>	Certificate of Participation
<b>ADA</b>	Americans with Disabilities Act	<b>COSPRA</b>	Colorado School Public Relations Association
<b>ADE</b>	Automatic Data Exchange	<b>COTA</b>	Certified Occupational Therapist Asst.
<b>ADHD</b>	Attention Deficit Hyperactivity Disorder	<b>CPP</b>	Colorado Preschool Program
<b>ALPS</b>	Advanced Learning Plans	<b>CRS</b>	Colorado Revised Statutes
<b>AP</b>	Advanced Placement	<b>CSAP</b>	Colorado Student Assessment Program
<b>AR</b>	Area Representative	<b>CTE</b>	Career & Technical Education
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>DAC</b>	District Accountability Committee
<b>ASBO</b>	Association of School Business Officials International	<b>DIMC</b>	District Instructional Media Center
<b>ASD</b>	Autism Spectrum Disorder	<b>DLT</b>	District Leadership Team
<b>AVID</b>	Advancement via Individual Determination	<b>DPC</b>	District Parent Council
<b>AYP</b>	Adequate Yearly Progress	<b>EB</b>	Emerging Bilingual
<b>BCSIS</b>	Boulder Community School of Integrated Studies	<b>ECEA</b>	Exceptional Children's Educational Act
<b>BOE</b>	Board of Education	<b>EET</b>	Education Excise Tax
<b>BVCU</b>	Boulder Valley Credit Union	<b>ELA</b>	English Language Acquisition
<b>BVEA</b>	Boulder Valley Education Association	<b>ELD</b>	English Language Development
<b>BVEOP</b>	Boulder Valley Educational Office Professionals	<b>ELP</b>	English Language Proficiency
<b>BVPA</b>	Boulder Valley Paraeducators Association	<b>ELPA</b>	English Language Proficiency Act
<b>BVSD</b>	Boulder Valley School District	<b>ELR</b>	Essential Learning Results
<b>BVSEA</b>	Boulder Valley Service Employees Association	<b>ERP</b>	Enterprise Resource Planning
<b>BVSSC</b>	Boulder Valley Safe Schools Coalition	<b>FBLA</b>	Future Business Leaders of America
<b>CABE</b>	Colorado Association for Bilingual Education	<b>FCA</b>	Facility Condition Assessment
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>FAQ</b>	Frequently Asked Questions
<b>CASB</b>	Colorado Association of School Boards	<b>FAST</b>	Families & Schools Together
<b>CASE</b>	Colorado Association of School Executives	<b>FEP</b>	Fully English Proficient
<b>CBLA</b>	Colorado Basic Literacy Act	<b>FOSS</b>	Full Option Science System
<b>CBOC</b>	Citizen's Bond Oversight Committee	<b>FRL</b>	Free and Reduced Lunch
<b>CCC</b>	Curriculum Coordinating Council	<b>FRS</b>	Family Resource School
<b>CDE</b>	Colorado Department of Education	<b>FTE</b>	Full Time Equivalent
<b>CELA</b>	Colorado English Language Assessment	<b>GAAP</b>	Generally Accepted Accounting Principals
<b>CHSAA</b>	Colorado High School Activities Association	<b>GASB</b>	Governmental Accounting Standards Board
<b>CIPC</b>	Capital Improvement Planning Committee	<b>GFOA</b>	Government Finance Officers Association
<b>CLIP</b>	Collaborative Literacy Intervention Project	<b>GT</b>	Gifted and Talented
<b>COLA</b>	Cost of Living Adjustment	<b>GT DAC</b>	GT District Advisory Committee
		<b>HRD</b>	Human Resource Department
		<b>IB</b>	International Baccalaureate
		<b>IC</b>	Infinite Campus
		<b>IDEA</b>	Individuals with Disabilities Education Act
		<b>IDEIA</b>	Individuals with Disabilities Education Improvement Act



## Acronym Reference (continued)

<b>IDI</b>	Intercultural Development Inventory
<b>IEP</b>	Individual Educational Program
<b>ILP</b>	Individual Literacy Plan
<b>IR</b>	Interdisciplinary Resource
<b>IT</b>	Information Technology
<b>LEA</b>	Local Educational Agency
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>LEP</b>	Limited English Proficient
<b>LLL</b>	Life Long Learning
<b>LLSS</b>	Literacy & Language Support Services
<b>MEACC</b>	Multi Ethnic Action Community Committee
<b>MEEAC</b>	Multi Ethnic Education Action Committee
<b>MTSS</b>	Multi-Tiered System of Support
<b>MUOFA</b>	Multi-Use Outdoor Facilities Assessment
<b>NABE</b>	National Association for Bilingual Education
<b>NCGA</b>	National Council on Governmental Accounting
<b>NEP</b>	Non English Proficient
<b>NSPRA</b>	National School Public Relations Association
<b>OE</b>	Open Enrollment
<b>PAC</b>	Principal's Advisory Committee
<b>PAM</b>	Parents as Mentors
<b>PARA</b>	Paraeducator
<b>PBS</b>	Positive Behavior Support
<b>PCA</b>	Program Compatibility Assessment
<b>PCD</b>	Perceptual/Communicative Disability
<b>PEN</b>	Parent Engagement Network
<b>PEP</b>	Professional Educators Program
<b>PERA</b>	Public Employees Retirement Association
<b>PHLOTE</b>	Primary Home Language Other Than English
<b>PIE</b>	Partners in Education
<b>PING</b>	Parent Involvement Network Group
<b>PLP</b>	Personalized Learning Plan
<b>POC</b>	People of Color

<b>PPP</b>	Parent Professional Partnership
<b>PPR</b>	Per Pupil Revenue
<b>PYPiB</b>	Primary Years Program International Baccalaureate
<b>R2A</b>	Read to Achieve
<b>RBO</b>	Relationship by Objectives
<b>RCS</b>	Reduced Class Size
<b>RFI</b>	Request for Information
<b>RFP</b>	Request for Proposal
<b>RTI</b>	Response to Intervention
<b>SAAC</b>	Student Accountability Advisory Committee
<b>SACC</b>	School Age Child Care
<b>SAPP</b>	Substance Abuse Prevention Program
<b>SAR</b>	School Accountability Report
<b>SAT</b>	Scholastic Assessment Test
<b>SBOE</b>	State Board of Education
<b>SCS</b>	School Climate Survey
<b>SEA</b>	State Educational Agency
<b>SEAC</b>	Special Education Advisory Committee
<b>SIED</b>	Significant Identifiable Emotional Disorder
<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>SIPR</b>	School Improvement Program Review
<b>SIT</b>	School Improvement Team
<b>SPED</b>	Special Education
<b>SRA</b>	School Resource Allocation
<b>SRO</b>	Student Resource Officer
<b>SRE</b>	Special Reporting Element
<b>STEM</b>	Science, Technology, Engineering and Math
<b>SWAP</b>	School to Work Alliance Program
<b>TABOR</b>	Taxpayer's Bill of Rights
<b>TAC</b>	Teacher Advisory Committee
<b>TCAP</b>	Transitional Colorado Assessment Program
<b>TEA</b>	GT Education Advisors
<b>TEC</b>	Technical Education Center
<b>TOSA</b>	Teacher on Special Assignment
<b>YRBS</b>	Youth at Risk Behavior Survey

