



2018-19 REVISED ADOPTED BUDGET

.....
Boulder Valley School District
6500 E. Arapahoe Road, Boulder, CO 80303
303-447-1010, www.bvsd.org



2018-19 REVISED ADOPTED BUDGET

PREPARED BY: BUSINESS SERVICES DIVISION

Bill Sutter, SFO
Chief Financial Officer

2018-19 Revised Adopted Budget

Welcome

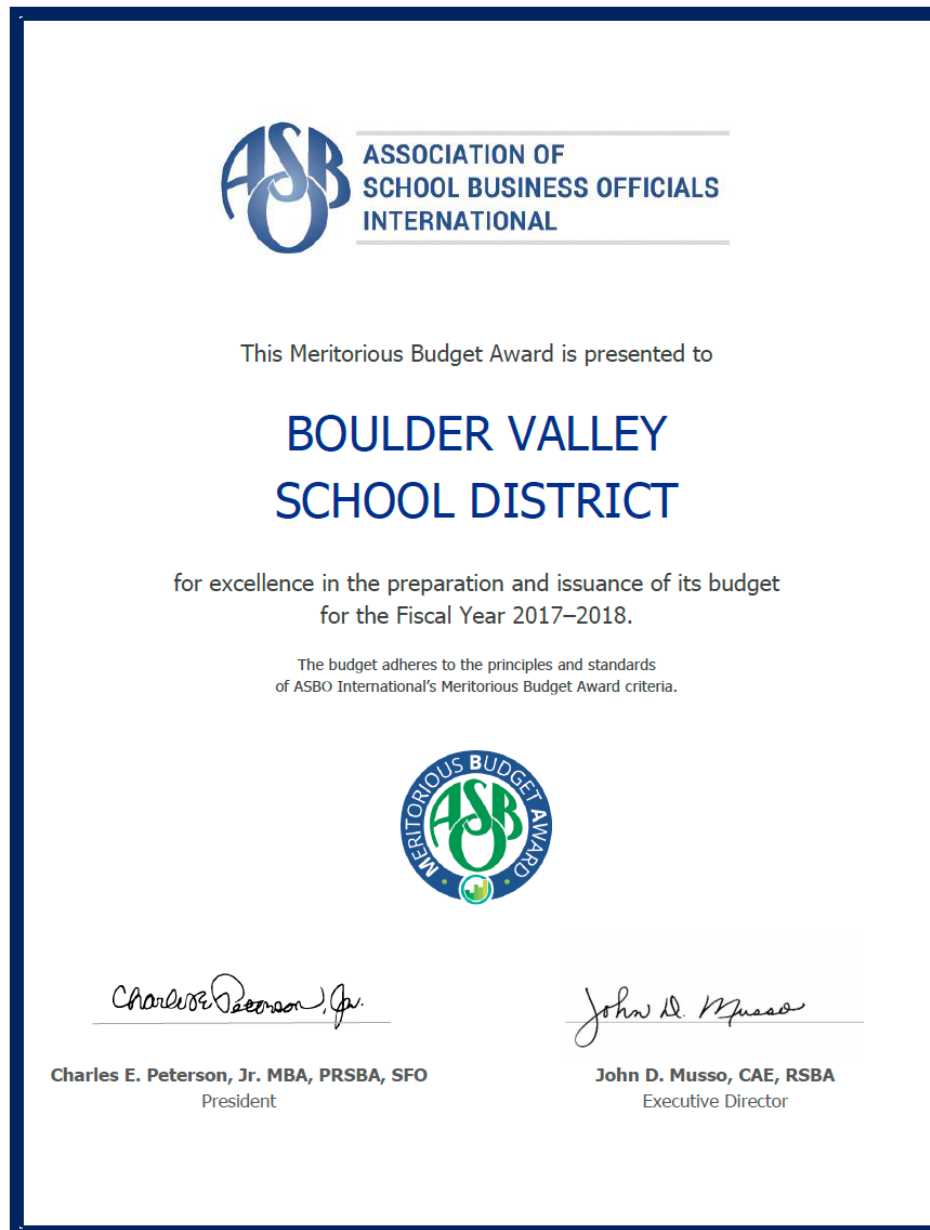


Thank you for reviewing the Boulder Valley School District annual Revised Adopted Budget. Funding of public education in Colorado is challenging with the state economy growing and education funding continuing to be restrained with increased dollars only covering student growth and inflation. The BVSD 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 will again submit this budget document to ASBO for the fiscal year beginning July 1, 2018, to determine its eligibility for another award.



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Boulder Valley School District

Excellence and Equity

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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

Melissa Barber, J.D.
Legal Counsel

Robbyn Fernandez
Asst. Superintendent for School
Leadership (Elementary)

Randy Barber
Director of Communications &
Community Affairs

Margaret Crespo
Asst. Superintendent for School
Leadership (K-8, Middle & High)

Ginger Ramsey
Broomfield High School Principal

Samantha Messier, Ph.D.
Asst. Superintendent for
Instructional Services & Equity

Terry Mulford
Boulder Valley Education Association
President



Letter of Transmittal

Date: January 23, 2019
To: Dr. Rob Anderson, Superintendent
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2018-19 Revised Adopted Budget

The ensuing document contains information and details regarding the 2018-19 Revised Adopted Budget for fiscal year July 1, 2018 – June 30, 2019. The Board of Education approved the 2018-19 fiscal year budget on January 22, 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 3.4 percent and the Budget Stabilization Factor (Negative Factor) being reduced by a significant \$150M from the 2017-18 fiscal year. Statewide the amount remains at \$672.4M, with the Boulder Valley School District portion being \$23.0M. The remaining amount of the Budget Stabilization Factor represents an 8.7 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. 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.

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 2018-19 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.

To that end, 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



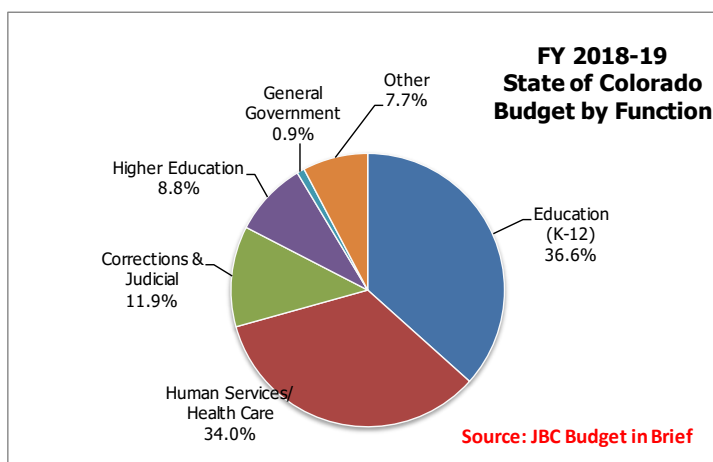
Performance Results

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.



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. Then the Budget Stabilization Factor is applied against this total dollar amount, reducing overall funding. Since 2009, Colorado per pupil funding has fallen by more than \$1 billion statewide on an annual basis. In 2014, the legislative session resulted in a buy-down of this deficit of \$127M to \$877M. In the 2015 legislative session there was another small buy-down of this deficit of \$25M to \$855M, or \$29.6M to BVSD. Then again in 2018, legislature approved a reduction to the Budget Stabilization Factor by another \$150M, or \$23.0M to BVSD.



Understanding School Finance in Colorado (continued)

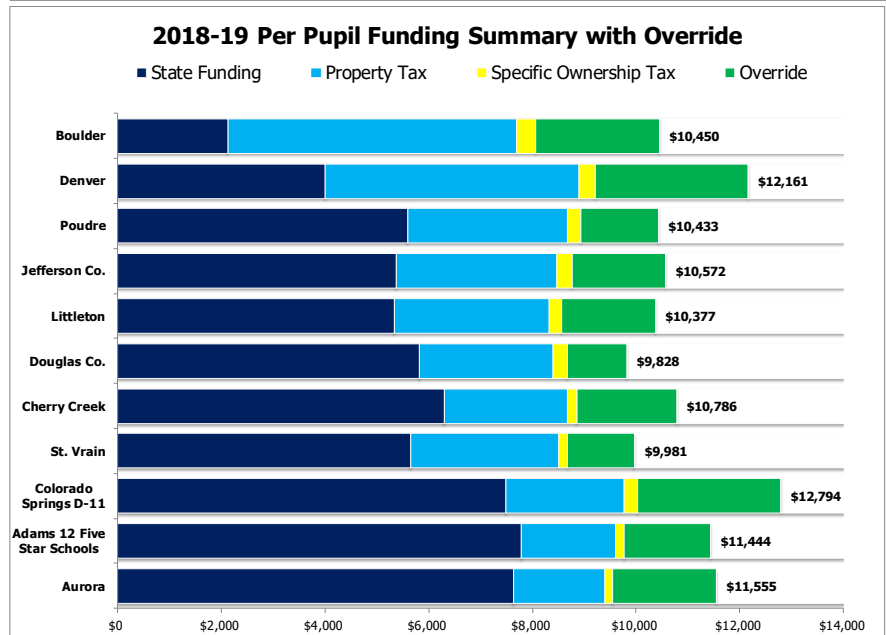
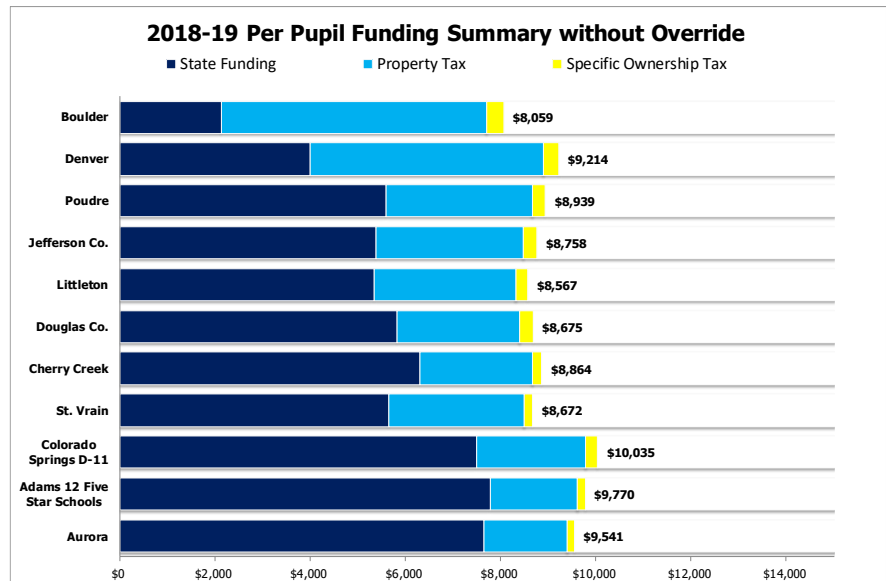
Who Determines How Much Funding Each School District Receives?

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 2018-19 school year, it is estimated BVSD will receive \$8,059 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.

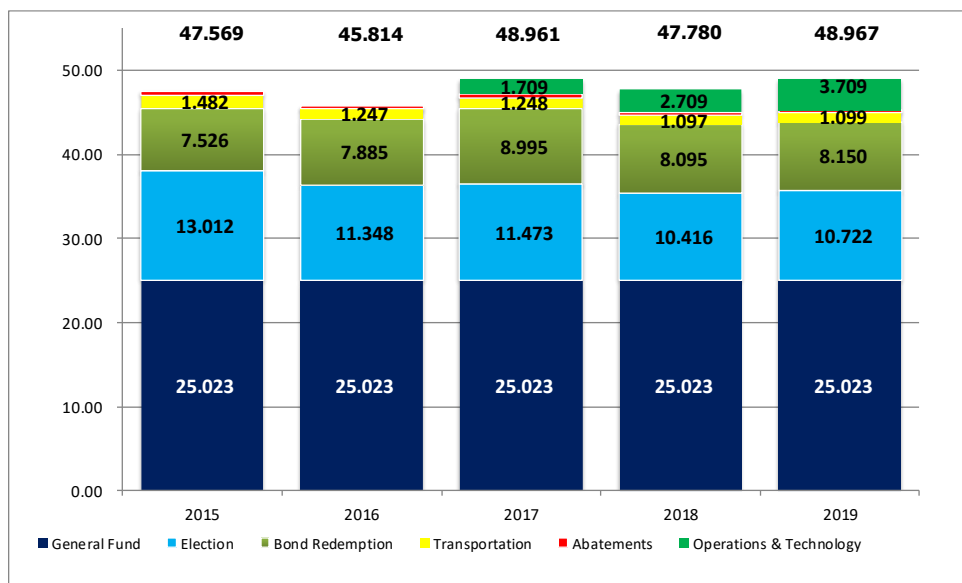


Understanding School Finance in Colorado (continued)

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 2018-19 mill levy is certified to be 48.967 mills, which is a 2.48 percent increase from the prior year. The mill levy is applied to assessed valuation which is projected to decrease in 2018-19 by 0.68 percent or approximately \$12.1M, 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 10.722 mills. The mill levy for abatements, refunds, and omitted property is 0.264 mills, bring the total General Operating Fund mill levy to 36.009 mills. The Bond Redemption Fund at 8.150 mills, the transportation mill levy at 1.099 mills, and the operations and technology mill levy at 3.709, bring the collective total mills for BVSD to 48.967 mills. Historical information on the district's assessed valuation is located in the Informational Section of this document.



Notes:

- Total 2018 assessed valuation for the 2018-19 fiscal year is certified at: \$6,644,953,607
- 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 7.2%.

Doing the Math:

State law sets the property tax assessment rate. In the 2018 collection year, homeowners will pay an estimated assessment rate of 7.2 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 7.2 percent of assessed value is calculated to be \$7,200. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,200 in value multiplied by 0.001 equals \$7.20 per mill.
- In 2018, the BVSD tax rate is estimated at 48.967 mills or \$352.56 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 \$1,420.04 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 underachieving 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.

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 2017-18

The Colorado economic recovery continues to accelerate. After the supplemental state appropriation in January 2018, the 2017-18 statewide average per pupil funding for K-12 public education was \$7,662. The final per pupil revenue for BVSD was \$7,578. The 2017-18 General Operating Fund mid-year analysis for BVSD completed in February 2018, indicated the 2017-18 General Operating Fund budgeted ending fund balance of \$3.2M in excess of reserves is on target to grow to \$7.9M, however, further analysis done in April 2018 indicated the estimated ending fund balance to be closer to \$7.4M.



Economic Conditions and Outlook (continued)

Analysis of 2018 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 from the Colorado Economic Forecast for 2018, presented on December 11, 2017.

The Colorado economy continued to experience faster growth than the national economy in the first half of 2017, ranking Colorado third in the pace of GDP growth. Colorado outperforms in the nation and region despite a slowing growth rate. While per capita personal income is ranked 15th in the nation, and average annual pay are above the national average, the rate of income growth ranks 35th, below the national average.

Colorado's unemployment rate stood at 2.5 percent in September, which is a strong indicator of the state's current talent shortage. The unemployment rate for Colorado is projected to remain low into 2018, and the tight labor market conditions are making it difficult for businesses to find the labor they need to maintain operations and for expansion. The tight labor market also creates upward pressure on wages in the metro Denver area, the labor market in which school districts must compete for qualified staff, including instructional, trades and professional ranks. With continued growth in the construction industry, there will continue to be increased cost pressures on construction projects resulting from the significant amount of school district capital construction projects approved in the November 2016 election.

Colorado's population is forecast to continue to grow but at a slowing rate. 2015 was the only time the population in Colorado has increased by 100,000 since 2001. The population is forecast to increase by an estimated 90,600 in 2018 and 90,000 through 2019. The slowing growth is forecast due to a slowing economy, slowing birth rates, aging population, and slowing labor force growth. Although Colorado's population growth is forecast to be slow, it is projected to continue to grow at roughly twice the national rate. Colorado is forecast to increase from 1.7 percent of the U.S. population to 2.1 percent by 2050. Between 2010 and 2016, 96 percent of the state's population growth occurred in the Front Range and I-25 corridor, and 65 percent in the Denver Metro area. Other areas of the state have experienced a decline in population, with most of the counties experiencing declines being those on the Eastern Plains. This population growth combined with housing unit growth falling behind household formation, fuels the tight housing market, and puts pressure on the availability of staff for middle to low wage jobs as well as growing families, which drive school district student growth.

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 2018 Colorado Business Economic Outlook:

"Data from the Bureau of Labor Statistics show employment in Boulder County increased 3.6% between September 2016 and 2017, creating an additional 6,600 jobs, compared to a 1.6% increase in Colorado during that period. In September 2017, the Boulder County unemployment rate was 1.9% (not seasonally adjusted) compared to state unemployment of 2.3% and a national rate of 4.1% (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 \$74,615 in 2016 compared to \$65,685 for Colorado residents, according to data from the U.S. Census Bureau.



Economic Conditions and Outlook (continued)

Analysis of 2018 Economic Forecast (continued)

The Federal Housing Finance Agency All-Transactions house price index for Boulder County increased 10.8% from midyear 2016 to 2017. During the same period, the house price index for Colorado increased 10.4%.

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 University of Colorado Boulder offers internationally recognized aerospace research and education programs and is the #1 public university for NASA research funding. Several federally funded labs in the area conduct research in space, including the Laboratory for Atmospheric and Space Physics (LASP), the National Oceanic and Atmospheric Administration (NOAA), and the University Corporation for Atmospheric Research (UCAR).

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."

Funding for 2018-19

Governor Hickenlooper's November 1 proposed budget for 2018-19 included funding for Pre-K12 enrollment growth, inflation at 3.0 percent, and a reduction of the Budget Stabilization Factor by \$70M. The net projected PPR increase for BVSD was \$342, or 4.5 percent. Included in the Governor's proposal was a statewide enrollment growth of 0.67 percent. 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 recently enacted federal tax changes, projections by the Legislative Council include greater revenue for Colorado, which in turn creates optimism for a further reduction of the Budget Stabilization Factor in the 2018-19 fiscal year.

For the 2018-19 fiscal year, the legislature increased base per pupil funding by inflation, or 3.4 percent, for K-12 public education as well as provided additional dollars for statewide student growth. In addition, an investment of \$150M to buy down the Budget Stabilization Factor was included in the School Finance Act. However, for the tenth 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 \$672.4M, or 8.7 percent. For BVSD, this negative factor equates to \$23.0M 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)

Projected Funding for 2019-20

Total revenues and expenditures are projected to increase by the rate of inflation in future years. This growth rate is predicated on the expectation that the Colorado legislature will fund K-12 education at the constitutionally mandated growth rate determined to be the Denver-Aurora-Lakewood CPI-U. Student growth, another component of revenue growth, has been less than one percent in recent years. Because the growth rate is low and other revenue sources such as federal funding are projected to remain stagnant or decline, overall revenues are not projected to increase any greater than the rate of inflation. State statute prohibits deficit spending; therefore, expenditures will not grow any faster than the rate of revenue growth. Any imbalance that occurs for an ensuing budget year will require spending reductions. Any reductions that may be necessary would be addressed through the annual budget development process. Many revenue and expenditure streams are fixed in nature, such as the revenue and expenditure for the annual debt service payments.

	PROJECTED BUDGET 2019-20	PROJECTED BUDGET 2020-21	PROJECTED BUDGET 2021-22
All Funds Summary			
Beginning Balance	\$ 266,863,657	\$ 157,728,555	\$ 117,610,036
Revenues	532,965,129	545,711,555	557,001,401
Transfers In	48,258,632	49,690,236	51,116,407
Total Resources	848,087,418	753,130,346	725,727,843
Expenditures	635,915,219	583,583,988	550,419,099
Emergency Reserves	29,591,187	28,919,485	29,373,487
Transfers Out	50,443,644	51,936,322	53,415,999
Total Uses	715,950,050	664,439,795	633,208,585
Ending Balance	\$ 132,137,368	\$ 88,690,551	\$ 92,519,258

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 (kindergartners 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 2018-19 is \$8,059 (slightly rounded). Total program funding, defined by the SFA, is projected to be \$240.1M, an increase of \$14.3M from the BVSD 2017-18 Revised Adopted Budget. This figure does not include the estimated uncollectable property taxes due to the timing of tax collections or the hold harmless full day kindergarten funding. The table below shows what the impact would be to the district's funding with fewer students.

The Funding Equation (18-19 budgeted)

Per Pupil Revenue:	(PPR)	\$8,059
Funded Pupil Count:	x(FPC)	29,794.2

School Finance Act Funding: \$240,111,458

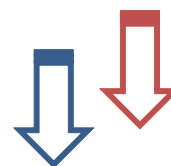
Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$8,059
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding: (\$805,900)

*Calculations may not be exact due to rounding

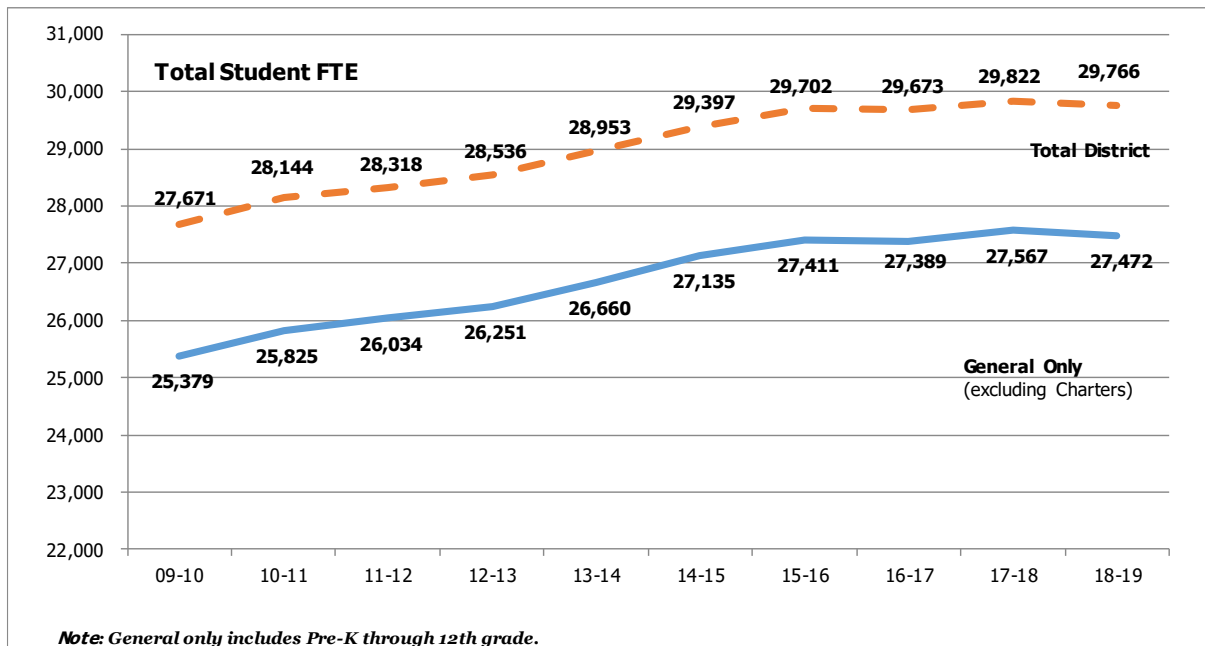
**Fewer Students =
Fewer Dollars**





Enrollment FTE Projections

The 2018-19 enrollment FTE projections indicate a decrease of 0.19 percent across the district, a total of 56.1 FTE. Charter total student FTE projections indicate an increase of 1.73 percent (39.1 FTE). Subsequently, non-charter schools (PK-12 and online) projections indicate a decrease of 28.03 percent in online and 1.95 percent decrease in PK-12, or 73.1 FTE, when compared to the 2017-18 submitted actual student FTE. The following four charts show the historical change in BVSD enrollment.



District-Wide Enrollment

The total number of BVSD students in the fall of 2018 shows a decrease of 105, compared to the October 1, 2017, pupil count. For the funded pupil count, preschool and half-time first through twelfth grade students are counted as 0.50 FTE; kindergarten students are counted as 0.58 FTE.

	2017-18 Submitted	2018-19 Adopted Budget	2018-19 Revised Budget	COMPARISONS	
				2017-18 Submitted to 2018-19 Revised	2017-18 Adopted to 2018-19 Revised
Total Funded Enrollment (Heads)	30,985.0	31,014.0	30,880.0	-105.0 / -0.34%	-134.0 / -0.43%
Total Funded Student Full Time Equivalent (FTE)	29,822.0	29,865.0	29,765.9	-56.1 / -0.19%	-99.1 / -0.33%
Total Funded Pupil Count (FTE)*	29,822.0	29,865.0	29,794.2	-27.8 / -0.09%	-70.8 / -0.24%
* 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 decreased by 67.1; the K-12 Charter School FTE increased by 39.1 FTE; special education and Colorado Preschool Program FTE decreased by 6.0; and Online Student FTE decreased by 22.0 FTE.

	2017-18 Submitted	2018-19 Adopted Budget	2018-19 Revised Budget	COMPARISONS 2017-18 Submitted to 2018-19 Revised	2017-18 Adopted to 2018-19 Revised
K-12 General FTE	27,135.3	27,138.2	27,068.2	-67.1 / -0.25%	-70.0 / -0.26%
K-12 Charter FTE*	2,255.1	2,288.8	2,294.2	39.1 / 1.73%	5.4 / 0.24%
Preschool FTE	353.0	353.0	347.0	-6.0 / -1.70%	-6.0 / -1.70%
Online FTE	78.5	85.0	56.5	-22.0 / -28.03%	-28.5 / -33.53%
Total Student Full Time Equivalent	29,822.0	29,865.0	29,765.9	-56.1 / -0.19%	-99.1 / -0.33%
Total Funded Pupil Count	29,822.0	29,865.0	29,794.2	-27.8 / -0.09%	-70.8 / -0.24%
*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 2018-19 Revised Adopted Budget preschool district-wide enrollment table below, there are 386.0 Colorado Preschool Program students and 270.0 special education students. The 2018-19 preschool enrollment includes 20.0 enrolled students eligible but not funded through the state Colorado Preschool Program.

	2017-18 Submitted	2018-19 Adopted Budget	2018-19 Revised Budget	COMPARISONS 2017-18 Submitted to 2018-19 Revised	2017-18 Adopted to 2018-19 Revised
Colorado Preschool Program	371.0	371.0	386.0	15.0 / 4.04%	15.0 / 4.04%
Special Education	297.0	297.0	270.0	-27.0 / -9.09%	-27.0 / -9.09%
Not-eligible for funding	37.0	0.0	20.0	-17.0 / -45.95%	20.0 /
Tuition	285.0	285.0	274.0	-11.0 / -3.86%	-11.0 / -3.86%
Total PK Enrollment	990.0	953.0	950.0	-40.0 / -4.04%	-3.0 / -0.31%



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 2018-19 Revised Adopted Budget. 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.bvsvd.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



Programs and Services

The Boulder Valley School District offers a wide variety of programs and services to nearly 31,000 students to enhance student achievement. Some of the educational programs the district provides are highlighted below:

Elementary and K-8 Education – There are 29 elementary and four K-8 schools in the district. The Assistant Superintendent of Elementary Education, along with the Executive Director of School Leadership, the Director of Student Services, and the Director of Student Support serve as a resource to school principals. These staff make on-site visits, review student assessment data and monitor student progress to ensure alignment with the district's goals. Both Colorado Preschool Program and Tuition-Based Preschool programs are offered at 19 schools and the Mapleton Early Childhood Center. Before- and after-school care, and kindergarten enrichment at schools is provided where full day kindergarten is not provided.

Middle School Education – There are eight middle schools in the district. Each school feeds into a designated high school. The Assistant Superintendent of Secondary Education along with the Executive Director of School Leadership provides support and leadership to all middle and high school administrators ensuring all students meet the requirements necessary to advance to the high school level.

High School Education – There are seven high schools, one middle/senior high school, and one middle/senior special education high school in the district. The Assistant Superintendent of Secondary Education and staff assist principals with educational programming to ensure that each student becomes a Boulder Valley School District graduate.

Special Education – Teachers, psychologists, social workers, para-educators, and school nurses serve students with special needs at every school in the district. Federal and state regulations require that the district seek out and evaluate all students between the ages of 3 and 21 years of age who are suspected of having a disability. If eligible, the student is required to provide an Individualized Educational Plan (IEP) that identifies educational goals and related services the child needs. Students not yet kindergarten age may be provided special education services through **Early Childhood Education**. Delivery of services outlined in an IEP may be provided by a general or special early childhood educator, teaching assistant, speech pathologist, mental health professional, and occupational/physical therapist. Through the district's **Child Find** program, children up to five years of age but not yet kindergarten age, can have testing done to identify any developmental deficiencies or special needs that might affect their performance in a regular classroom.

Other Services – These services include our **Advanced Academic Services**, the Director of Student Success supports school in developing and implementing effective gifted and talented programming for students. Program-specific goals based on data such as student growth, surveys, and achievement measures are developed as required annual program plans.

Language Development – The district is required to identify, assess, and provide English language acquisition services to identify limited English proficient students. Approximately 2,400 second language BVSD students are not yet fully English proficient.

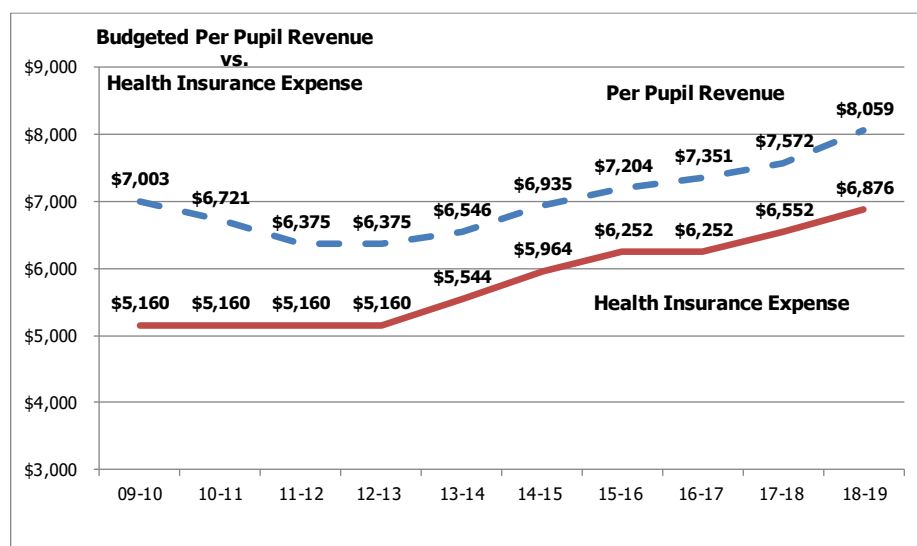


District Populations

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 94 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 2009-10, costs have grown 33 percent, averaging 3.3 percent per year on an annualized basis, while per pupil revenue has

only increased 15.1 percent (1.5 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 2018-19 budgeted full-time employees in BVSD in all funds, including Charters, is 3,779.368. This is an increase of approximately 0.9 percent from the 2017-18 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.

	2014-15	2015-16	2016-17	2017-18	2018-19
Classroom Teachers	1749.989	1744.218	1749.623	1765.219	1750.38
Other Teachers	130.877	142.517	152.856	162.749	184.157
Psychologists/Social Workers/OT/PT/Nurses	97.385	112.957	108.857	125.768	126.423
Admin/Principals	152.899	159.649	161.579	164.149	165.709
Professional Support	104.034	109.259	109.98	120.6475	132.9755
Technical Support	54.112	53.762	51.262	52.813	53.837
Paraeducators/Liaisons/Monitors	535.164	548.841	544.380	551.399	557.402
Office/Administrative Support	243.678	241.409	242.350	246.869	253.754
Trades and Services	541.407	530.576	538.954	556.1455	554.730
TOTAL FTE:	3,609.545	3,643.188	3,659.841	3,745.759	3,779.368

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 2018-19 budget include: additional classroom resources to address student population growth, 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 Revised Adopted 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.

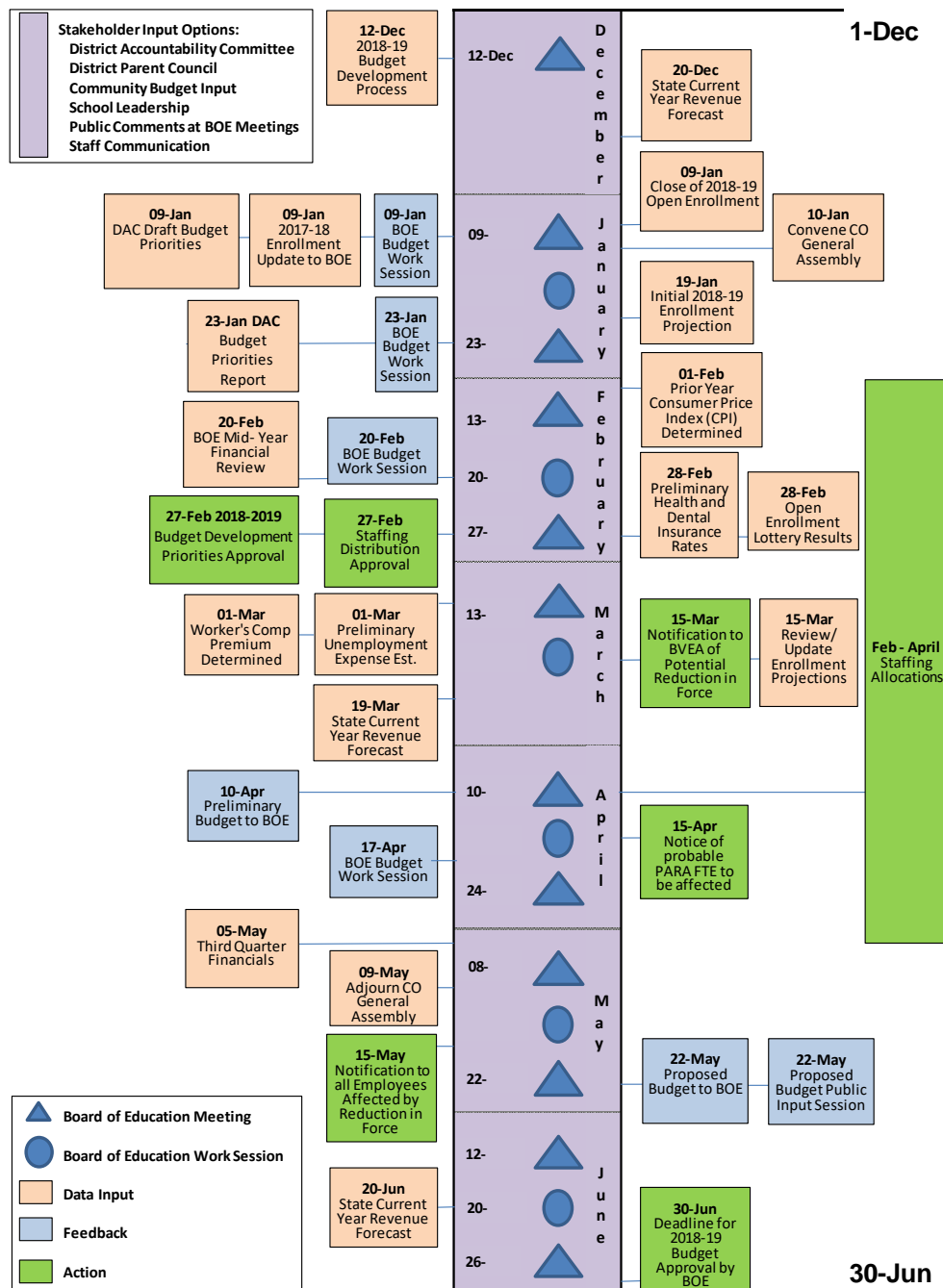
BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 12, 2017. The calendar and detailed information on the budget development process can be found in the Organizational Section of this book. The calendar outlines the following steps:

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.

2018-19 Budget Development Process Milestones





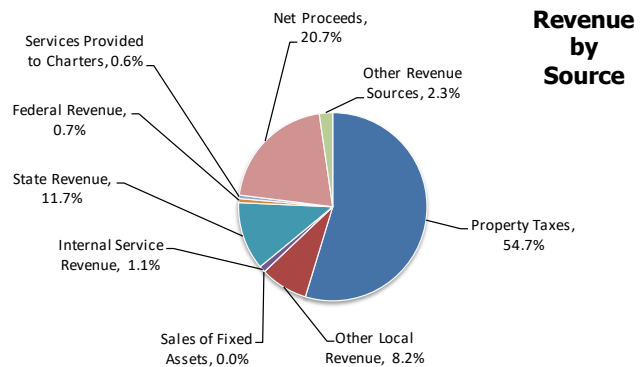
All Funds

Appropriation 2018-19

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).

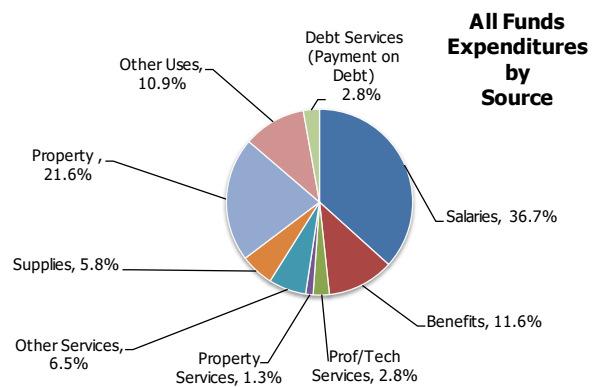
Revenue Sources by Object

Property Taxes	\$	360,312,878
Other Local Revenue		54,184,590
Sales of Fixed Assets		99,140
Internal Service Revenue		7,064,886
State Revenue		77,023,826
Federal Revenue		4,801,063
Services Provided to Charters		4,098,259
Net Proceeds		136,520,000
Other Revenue Sources		15,079,000
Total Revenue		\$ 659,183,642



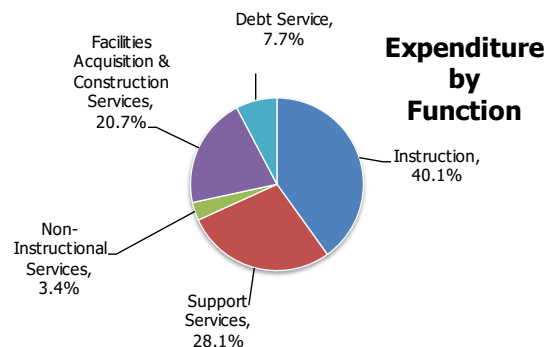
Expenditures by Object

Salaries	\$	244,926,647
Benefits		77,343,283
Prof/Tech Services		18,646,186
Property Services		8,566,193
Other Services		43,534,792
Supplies		38,581,419
Property		143,857,903
Other Uses		72,566,164
Debt Services (Payment on Debt)		18,808,258
Total Expenditures		\$ 666,830,845



Expenditures by Function

Instruction	\$	267,336,411
Support Services		187,077,982
Non-Instructional Services		22,469,221
Facilities Acquisition & Construction Services		138,307,663
Debt Service		51,639,568
Total		\$ 666,830,845





All Funds (continued)

Appropriation 2018-19 (continued)

Fund	Expenditures	Reserves	Transfers Out	Ending Balance	2018-19 Appropriation
<u>Operating Funds</u>					
General Operating Fund	\$ 301,435,130	\$ 22,960,615	\$ 49,997,780	\$ 3,110,009	\$ 377,503,534
Charter Schools	27,017,322	811,889	-	5,941,049	33,770,260
Technology Fund	2,507,374	708,221	-	1,163,814	4,379,409
Athletics Fund	3,672,541	110,176	-	-	3,782,717
Preschool Fund	8,349,850	250,496	55,038	-	8,655,384
Risk Management Fund	4,419,462	629,083	-	-	5,048,545
Community Schools Fund	7,372,240	221,167	2,469,228	2,429,849	12,492,484
Operating Funds Sub-Total	\$ 354,773,919	\$ 25,691,647	\$ 52,522,046	\$ 12,644,721	\$ 445,632,333
<u>Special Revenue Funds</u>					
Food Services Fund	\$ 9,188,754	\$ 174,082	\$ -	\$ -	\$ 9,362,836
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	16,805,504	1,008,330	-	-	17,813,834
Operations & Technology Fund	19,926,799	731,990	-	8,365,000	29,023,789
Special Revenue Funds Sub-Total	\$ 65,421,057	\$ 1,914,402	\$ -	\$ 8,365,000	\$ 75,700,459
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 50,679,499	\$ -	\$ -	\$ 48,597,744	\$ 99,277,243
Debt Service Fund Sub-Total	\$ 50,679,499	\$ -	\$ -	\$ 48,597,744	\$ 99,277,243
<u>Capital Project Funds</u>					
2014 Building Fund	\$ 139,323,276	\$ -	\$ -	\$ 152,110,396	\$ 291,433,672
Capital Reserve Fund	6,108,772	2,526,513	-	-	8,635,285
Capital Project Funds Sub-Total	\$ 145,432,048	\$ 2,526,513	\$ -	\$ 152,110,396	\$ 300,068,957
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 33,392,397	\$ 3,772,382	\$ -	\$ -	\$ 37,164,779
Dental Insurance Fund	2,639,925	460,560	-	-	3,100,485
Internal Service Funds Sub-Total	\$ 36,032,322	\$ 4,232,942	\$ -	\$ -	\$ 40,265,264
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 5,592,000	\$ -	\$ -	\$ 3,983,091	\$ 9,575,091
Pupil Activity Fund	8,900,000	-	-	2,797,202	11,697,202
Fiduciary Funds Sub-Total	\$ 14,492,000	\$ -	\$ -	\$ 6,780,293	\$ 21,272,293
GRAND TOTAL:	\$ 666,830,845	\$ 34,365,504	\$ 52,522,046	\$ 228,498,154	\$ 982,216,549

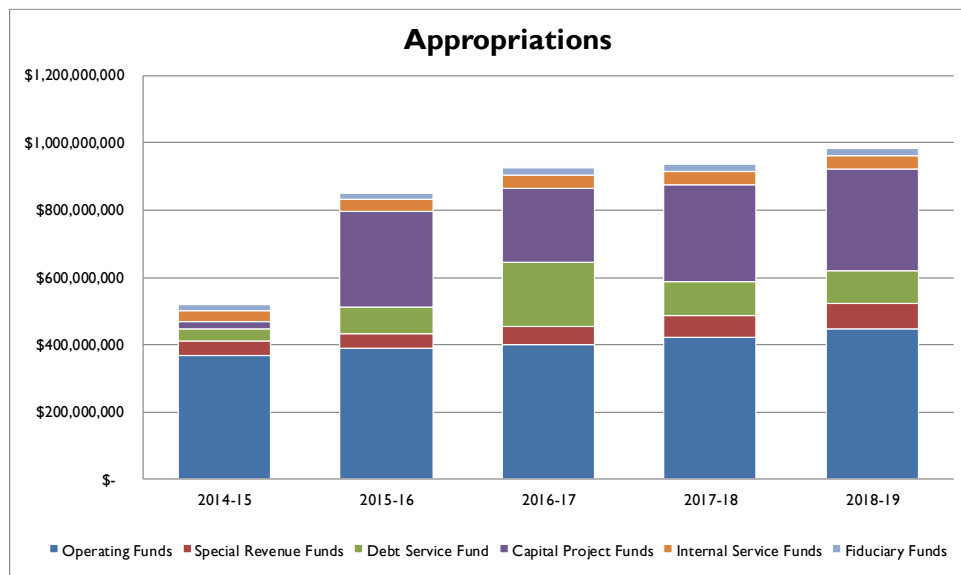


All Funds (continued)

Five Year Appropriations by Fund Type

Budget to Revised Comparison

Fund Type	2014-15	2015-16	2016-17	2017-18	2018-19
Operating Funds	\$ 369,579,303	\$ 390,084,585	\$ 400,176,739	\$ 420,853,119	\$ 445,632,333
Special Revenue Funds	41,715,400	42,571,543	54,151,033	64,885,138	75,700,459
Debt Service Fund	36,086,524	79,455,553	192,315,341	102,270,865	99,277,243
Capital Project Funds	19,958,518	283,101,357	220,010,553	287,523,003	300,068,957
Internal Service Funds	34,856,779	38,405,609	38,608,257	39,144,200	40,265,264
Fiduciary Funds	17,613,030	18,340,570	20,470,023	21,251,191	21,272,293
Total	\$519,809,554	\$851,959,217	\$925,731,946	\$935,927,516	\$982,216,549



All Funds Current Year to Budget Comparison

Below is a comparison of the current year to the budget for revenues, expenditures, reserves, and transfers for all funds.

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
Beginning Balance	\$ 73,413,643	\$ 362,788,921	\$ 307,927,057	\$ 393,090,340	\$ 270,510,860
Revenues	694,521,524	442,274,255	687,451,502	493,236,865	659,183,642
Transfers In	40,700,234	42,661,185	44,118,309	47,420,020	52,522,046
Total Resources	808,635,401	847,724,361	1,039,496,868	933,747,225	982,216,548
Expenditures	405,146,248	497,136,118	602,288,220	615,816,345	666,830,845
Emergency Reserves	-	-	-	-	34,365,504
Transfers Out	40,669,652	42,661,186	44,118,309	47,420,020	52,522,046
Total Uses	445,815,900	539,797,304	646,406,529	663,236,365	753,718,395
Ending Balance	\$ 362,788,921	\$ 307,927,056	\$ 393,090,339	\$ 270,510,860	\$ 228,498,153



All Funds Overview

General Operating Fund

There is an increase of per pupil funding estimated at \$484 per student along with a forecasted decrease of 28 student full time equivalents, as compared to the 2017-18 Revised Adopted Budget. Total School Finance Act funding is estimated to increase by \$15M after accounting for uncollectible local property taxes.

The Revised Adopted Budget includes projected scheduled steps, COLA, employer-paid PERA costs, health benefits, and one-time staffing reserves. Adjustments beyond compensation costs include an internal credit for operational and instructional expenses, support for a new Preschool site at Eldorado PK-8, a reset of the School Resource Allocation formula, two new Special Education Autism programs, Phase II of elementary school counselors, adjustments to the Teen Parenting Program and the Strategic Initiatives department, and myriad other changes to fees, contracts, and services including software contracts as well as school and 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 18 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 is being 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) Kindergarten Enrichment
- 3) Facility Use
- 4) Lifelong Learning
- 5) Community Connections: A Student Resource Guide
- 6) 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

Compensation reflects COLA, step and benefit increases. Cost savings in FY17 left the fund with a small Contingency Reserve which will be maintained until appropriate uses are identified.

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 \$36.9 million in present ongoing maintenance, custodial, security, and technology expenditures. 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 from an assumption of leaving the mill 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 2018-19 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 Cigna 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.



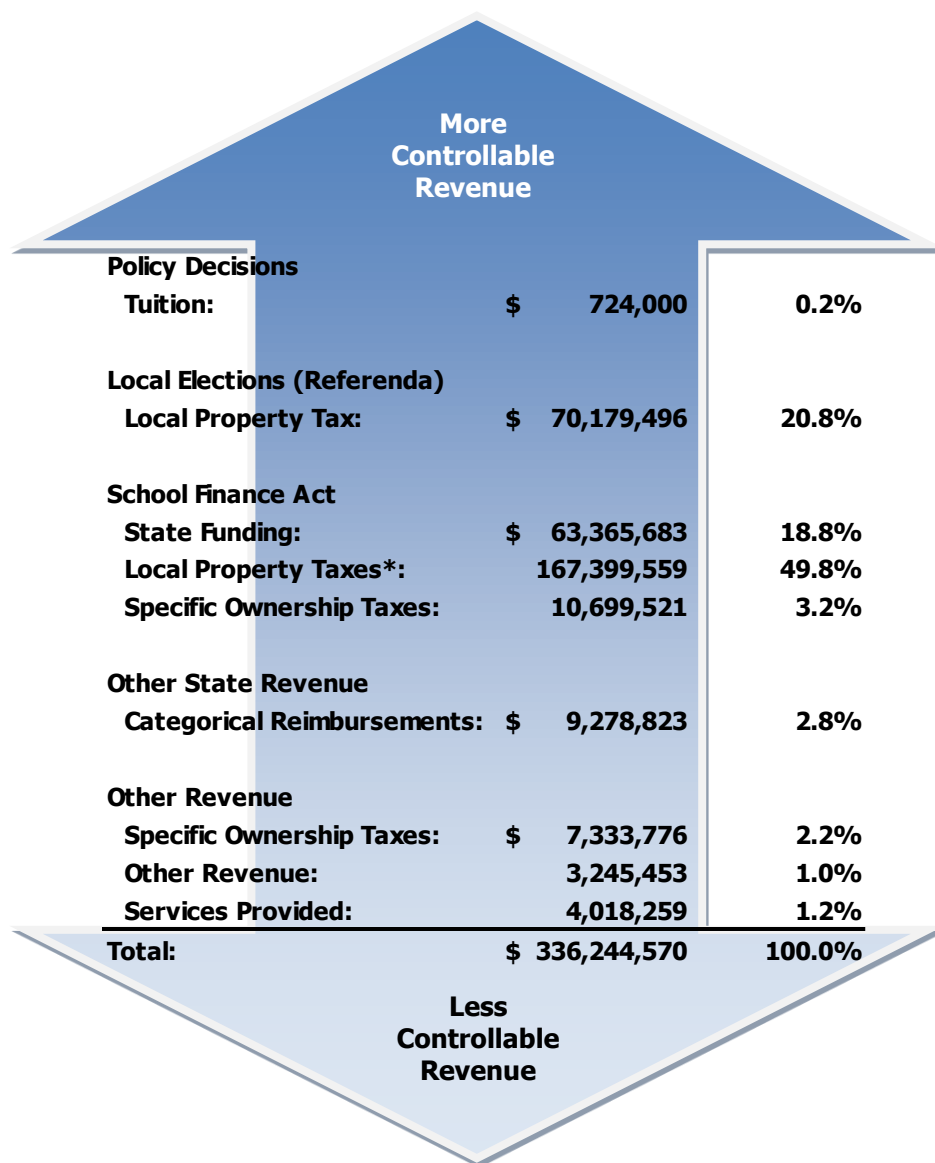
General Operating Fund

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 20.8 percent of the district's 2018-19 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 74.6 percent of BVSD's 2018-19 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 4.4 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 2018-19 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

2018-19 Total Resources: \$376.4M

- \$21.3M increase in revenue from 2017-18 Revised Adopted Budget is comprised of:
 - An increase in the beginning balance as compared to the 2017-18 Revised Adopted Budget.
 - An increase in School Finance Act revenue that is the result of an increase in per-pupil revenue based on COLA and formula calculation for at-risk youth.
 - 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.
 - Removal of a one-time revenue in Miscellaneous Revenue from 2017-18 which had been built in for the receipt of the last donation for Professional Learning Department.
 - An increase in revenue from Services Provided to Charters and State Categorical Revenue.
 - A decrease in Indirect Cost Reimbursements due to a decrease in the indirect cost rate percentage.
 - An increase in Interest revenue, Miscellaneous revenue (to account for study activity funds) and concurrent enrollment tuition.

2018-19 Total Expenditures: \$301.4M

- \$12.9M increase in expenditures from 2017-18 Revised Adopted Budget is comprised of:
 - Total compensation increase related to steps and COLA pay increases, health and PERA rate benefit increases, Phase II of a Social-emotional Program (Counselors), Special Education additional intensive program sites, a new Preschool site, a reset of the School Resource Allocation, an adjustment made for the Teen Parenting Program and Strategic Initiatives Department, and a one-time staffing reserve.
 - The removal of 2017-18 one-time expenditures.
 - Slight increase of the internal credit for Operations and Technology.
 - Carryover of one-time department and school expenditures including the math material rollout, phonics and phonological budget, professional learning carryover, ERP vendor selection, inventory of program and initiatives, Career and Technical Education supplies, school resource allocations, textbook funding, Medicaid and the READ Act funds.
 - Ongoing reduction in expense after midyear compensation review, utilities and instruction staffing reconciled to October Count.
 - One-time expenditures for digital communication revisioning, standards and curriculum revision, intervention structures and tools for mathematics, strategic initiatives, custodial sub crew, Wilson interventions for students with IEP's, operational support such as air quality and maintenance work order system, and other fees, contracts and services.

2018-19 Total Reserves: \$22.9M

- \$4.7M net increase in Reserves from 2017-18 Revised Adopted Budget is comprised of:
 - An overall increase in expenditures will result in an increase of required TABOR and contingency reserves.
 - The creation of a reserve for Weather Conditions.
 - An increase of the Contingency Reserve percent of expenditures from three to four.
 - An increase in the one-time GAAP Reserves for approved budget requests which span multiple fiscal years.

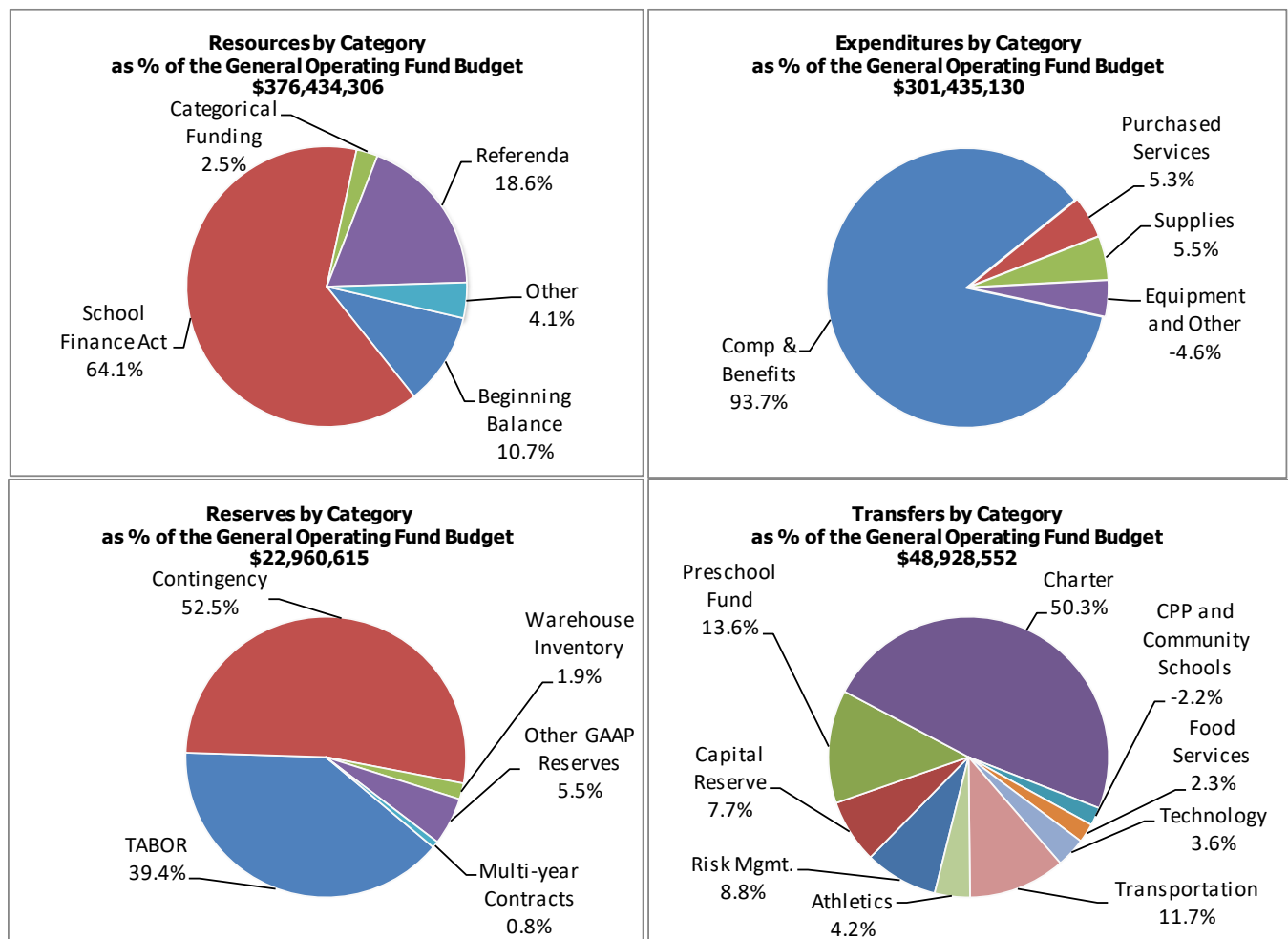


General Operating Fund (continued)

Summary of Assumptions (continued)

2018-19 Total Transfers: \$48.9M

- \$3.9M net increase in Transfers from General Operating Fund from 2017-18 Revised Adopted Budget is comprised of:
 - Removal of 2017-18 one-time transfers.
 - Increase of ongoing transfers to funds related to steps and COLA pay increases, and health and PERA rate benefit increases.
 - Reduction in Information Technology Fund to move personnel into the General Fund.
 - Increase transfer to Preschool Fund for Colorado Preschool Program ECare allocation.
 - One-time transfers to Capital Reserve and Charter Fund.
 - Increase ongoing transfer to Charter Fund per negotiated contracts with charter schools to reflect Per Pupil Revenue, Election Property Taxes and other revenue adjustments.







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



General Operating Fund (continued)

Stretching Your BVSD Dollar

	14-15 REVISED BUDGET	15-16 REVISED BUDGET	16-17 REVISED BUDGET	17-18 REVISED BUDGET	18-19 REVISED BUDGET	% of Total	
INSTRUCTION	\$173,416,402	\$184,517,824	\$190,434,835	\$205,555,871	\$211,496,156	70.16%	
Regular Education	129,641,974	138,100,473	142,997,138	154,725,678	158,925,869	52.72%	
Special Education	31,974,295	34,234,735	34,804,561	37,261,529	39,653,672	13.15%	
Career and Technical Education	2,572,932	2,711,708	2,742,955	3,226,489	2,560,998	0.85%	
Cocurricular Education and Athletics	1,117,442	1,216,187	1,209,497	1,257,399	1,202,069	0.40%	
English Language Development							
Support Services	6,625,089	6,801,582	7,123,241	7,377,748	7,416,604	2.46%	
Talented and Gifted Education	1,484,670	1,453,139	1,557,443	1,707,028	1,736,944	0.58%	
INSTRUCTIONAL SUPPORT	\$21,592,228	\$22,868,811	\$24,259,907	\$27,180,451	\$29,759,014	9.88%	
Student Services	11,047,364	10,964,162	12,158,889	14,375,905	15,723,501	5.22%	
Instructional Staff Support	10,544,864	11,904,649	12,101,018	12,804,546	14,035,513	4.66%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$43,138,006	\$45,051,951	\$39,789,263	\$37,963,096	\$41,901,853	13.90%	
School Administration	21,089,322	21,686,794	21,715,216	22,930,943	23,861,869	7.92%	
Operations and Maintenance	22,048,684	23,365,157	18,074,047	15,032,153	18,039,984	5.98%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$17,254,076	\$18,981,045	\$18,266,091	\$17,823,652	\$18,278,107	6.06%	
General Administration	3,865,095	3,919,822	3,759,084	4,446,927	4,607,932	1.53%	
Business Services	4,047,840	4,223,164	4,702,390	4,647,533	4,464,732	1.48%	
Central Services	9,341,141	10,838,059	9,804,617	8,729,192	9,205,443	3.05%	
GRAND TOTAL	\$255,400,712	\$271,419,631	\$272,750,096	\$288,523,070	\$301,435,130	100.00%	

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 2018-19 Revised Adopted Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2017-18 Revised Adopted Budget to the current year budget.

All Program Areas		
Provides \$2.6M and \$6.5M increases in step & COLA raises respectively, \$1.9M for variable benefits related to step and COLA raises, \$0.5M for a 0.5 percent increase in January 2018 in the employer paid PERA rate, \$1.2M for Health Rate increase of 5.0 percent, \$1.4M for Horizontal Lane Changes, \$1.5M in savings to reflect mid-year review of compensation, \$0.3M in Revised Budget instructional staffing adjustments, employee group compensation and internal re-classifications, and an estimated \$2.5M in savings in salaries and benefits from the turnover of senior staff.		
Instruction		Dept
Remove 2016-17 School Resource Allocation Carryover	\$ (344,146)	All Schools
Remove 2016-17 School Textbook Carryover	(1,660,000)	All Schools
Remove 2016-17 School Carryover	(110,583)	All Schools
Remove 2016-17 READ ACT Literacy Carryover	(25,934)	District Wide
Add 2017-18 School Resource Allocation Carryover	395,042	All Schools
Add 2017-18 School Textbook Carryover	2,529,440	All Schools
Add 2017-18 School Carryover	42,396	All Schools
Add 2017-18 READ Act Literacy Carryover	124,486	District Wide
Add 2017-18 Phonics and Phonological Carryover	159,180	Instructional Services and Equity
Add 2017-18 Department and School Carryover	233,742	District Wide
Subtotal Changes In Carryover Funds	\$ 1,343,623	
Remove Ongoing READ Act funding	\$ (18,235)	District Wide
Remove Ongoing Teen Parenting Program	(374,140)	District Wide
Add Ongoing Special Education Intensive Program Sites	751,771	Special Education
Add Ongoing Wilson Intervention	45,000	District Wide
Add Ongoing School Resource Allocation reset/restoration with weighted student formula	426,869	All Schools
Add Ongoing Student Growth Staffing Resources	41,291	District Wide
Add Ongoing Eldorado K-8 Preschool	55,000	Eldorado K-8
Add Ongoing Activity Funds for Schools	450,000	Middle & High Schools
Add Ongoing School Resource Allocation for October Count	65,575	All Schools
Add Ongoing Internal Service Credit for ECARE Kindergarten	(166,780)	Early Childhood Education
Add Ongoing Fees, Contracts & Services	151,606	District Wide
Subtotal Changes In Ongoing Funding	\$ 1,427,957	
Remove One-time Career and Technical Education	\$ (411,000)	CTE Schools
Remove One-time Para support	(100,000)	District Wide
Remove One-time K-5 English Language Arts Core Materials	(2,635,000)	District Wide
Remove One-time Phonics and Phonological Awareness Materials & Professional Development	(750,000)	District Wide
Remove One-time Staffing Reserve	(2,000,000)	District Wide
Add One-time Staffing Reserve	2,500,000	District Wide
Add One-time Dyslexia support	34,000	District Wide
Add One-time Wilson Intervention	125,000	District Wide
Add One-time School Resource Allocation adjustment	187,012	Schools
Add One-time Teacher Substitute Pay	75,000	Schools
Add One-time Special Education legal settlements	79,000	District Wide
Subtotal Changes in One-Time Funding	\$ (2,895,988)	
Instruction Total	\$ (124,408)	
Student Support Services		
Remove 2016-17 Medicaid Program Carryover	\$ (1,787,369)	Nursing Services
Remove 2016-17 Carryover Funds	(39,900)	District Wide
Add 2017-18 Medicaid Program Carryover	1,819,136	Nursing Services
Add 2017-18 English Language Development Carryover	63,000	Instructional Services and Equity
Add 2017-18 Reading Materials Rollout Carryover	245,877	Instructional Services and Equity
Add 2017-18 Department Carryover	13,000	District Wide
Subtotal Changes In Carryover Funds	\$ 313,744	
Add Ongoing Family and Educators Together (FET)	\$ 26,500	District Wide
Add Ongoing Elementary Social-emotional Support (Counselors)	1,330,349	Elementary Schools
Subtotal Changes In Ongoing Funding	\$ 1,356,849	
Add One-time Graduation Specialist	\$ 25,000	High School
Subtotal Changes In One-Time Funding	\$ 25,000	
Student Support Services Total	\$ 1,695,593	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs		
Remove 2016-17 Carryover Funds	\$ (77,840)	Instructional Services and Equity
Add Tuition Reimbursement Carryover	24,031	District-Wide
Subtotal Changes In Carryover Funds	\$ (53,809)	
Add Ongoing Classroom Management Software	\$ 200,000	District-Wide
Add Ongoing Classroom Management Software Professional Development	100,000	District-Wide
Subtotal Changes in Ongoing Funding	\$ 300,000	
Remove One-time Professional Development Literacy - ELD	\$ (100,000)	District-Wide
Remove One-time Professional Development Literacy - Language Arts	(300,000)	District-Wide
Add One-time Standards and Curriculum	139,992	Instructional Services and Equity
Add One-time Intervention and Tools for Mathematics	100,000	Instructional Services and Equity
Subtotal Changes in One-Time Funding	\$ (160,008)	
Instructional Support Programs Total	\$ 86,183	
School Administration and Operations		
Add Department Carryover	\$ 30,385	District-Wide
Subtotal Changes In Carryover Funds	\$ 30,385	
Remove Ongoing Utilities, Waste and Recycling Services	\$ (313,500)	District-Wide
Add Ongoing Work Order Materials and Supplies	300,000	District-Wide
Add Ongoing Campus Monitor Supervisor	87,000	District-Wide
Add Ongoing High School Campus Monitors	91,000	District-Wide
Add Ongoing County Treasurer Fees	100,000	District-Wide
Add Ongoing Colorado School Finance Project	10,000	District-Wide
Subtotal Changes in Ongoing Funding	\$ 274,500	
Remove One-time Administrator on Special Assignment (0.60FTE)	\$ (107,722)	District-Wide
Add One-time Custodial Sub Crew	200,000	District-Wide
Add One-time Maintenance Work Order System & Capital Equipment Inventory	205,852	District-Wide
Subtotal Changes in One-Time Funding	\$ 298,130	
School Administration and Operations Total	\$ 603,015	
District-Wide Services/Central Administration		
Remove 2016-17 Carryover Funds	\$ (245,137)	Departments
Remove 2016-17 Board of Education Carryover	(16,200)	Board of Education
Add 2017-18 Board of Education Carryover	11,293	Board of Education
Add 2017-18 ERP Vendor Selection Carryover	250,000	District-Wide
Add 2017-18 Professional Learning Department	186,043	Professional Learning
Add 2017-18 Human Resources Recruitment Carryover	54,277	Human Resources
Add 2017-18 Inventory of Program and Initiatives Carryover	450,000	District-Wide
Add 2017-18 Department Carryover	57,947	District-Wide
Subtotal Changes In Carryover Funds	\$ 748,223	
Remove Ongoing Strategic Initiatives	\$ (431,770)	Strategic Initiatives
Remove Ongoing Unemployment Compensation	(45,000)	District-Wide
Add Ongoing Engineer, Security	120,000	Information Technology
Add Ongoing EdTech Personnel (previously in Technology Fund)	115,559	Information Technology
Add Ongoing Internal Credit for Operations and Technology Fund	(420,000)	Operations and Info Technology
Add Ongoing Food Service Bad Debt	20,000	District-Wide
Add Ongoing Fees, Contracts & Services	79,287	District-Wide
Subtotal Changes in Ongoing Funding	\$ (561,924)	
Remove 2016-17 One-time Supplies, Fees, Contracts & Services	\$ (861,430)	District-Wide
Add One-time Digital Communications Revisioning Phase II	300,000	District-Wide
Add One-time IT Security Audit and Testing	100,000	Information Technology
Add One-time Data Warehouse Expansion	150,000	District-Wide
Add One-time Strategic Initiatives	100,000	Strategic Initiatives
Add One-time Supplies, Contracts & Services	179,000	District-Wide
Subtotal Changes in One-Time Funding	\$ (32,430)	
District-Wide Services/Central Administration Total	\$ 153,869	
All Program Areas Total	\$ 12,792,324	



General Operating Fund (continued)

Summary of Changes in FTE

2017-18 REVISED BUDGET		2,779.930	FTE
<u>ADMINISTRATION CHANGES</u>			
602 SUPERINTENDENT'S OFFICE	<u>Change</u>	1.000	
Budget Reorganization Ongoing - Administrative Assistant	1.000		
607 STRATEGIC INITIATIVES	<u>Change</u>	(2.000)	
Budget Reorganization Ongoing - Office Manager	(1.000)		
Remove Ongoing - Assistant Superintendent of Strategic Initiatives	(1.000)		
608 PLANNING AND ASSESSMENT	<u>Change</u>	-	
Budget Reorganization Ongoing - Data Analyst to Data Visualization	0.000		
611 SPECIAL EDUCATION	<u>Change</u>	1.000	
Budget Reorganization Ongoing - Data and Program Specialist	1.000		
634 LITERACY INSTRUCTION	<u>Change</u>	(0.475)	
Budget Reorganization Ongoing - Literacy Teacher to Instructional Specialist	(0.475)		
635 DISTRICT-WIDE INSTRUCTION	<u>Change</u>	4.583	
Remove One-time - Admin on Special Assignment	(0.600)		
Budget Reorganization Ongoing - Attendance Advocate from Regular Teacher	0.608		
Budget Reorganization Ongoing - Office Assistant to Administrative Assistant	0.500		
Budget Reorganization Ongoing - Re-engagement Specialist	2.700		
Remove Ongoing - Office Assistant	(0.125)		
Add Ongoing - Social Emotional Assistant Director	0.500		
Add Ongoing - Behavioral Health Advocate	1.000		
642 MAINTENANCE & OPERATIONS	<u>Change</u>	-	
Budget Reorganization Ongoing - Environmental Manager	1.000		
Budget Reorganization Ongoing - Courier	(1.000)		
643 ENVIRONMENTAL SERVICES	<u>Change</u>	1.500	
Add Ongoing - Security Services Assistant Manager	1.000		
Reset/Restoration of Cuts - Custodial	0.500		
668 COMMUNICATIONS DEPARTMENT	<u>Change</u>	0.500	
Budget Reorganization Ongoing - Office Assistant	0.500		
670 GRANT MANAGEMENT	<u>Change</u>	-	
Budget Reorganization Ongoing - Grant Specialist to Director of Federal Grants	0.000		
687 HUMAN RESOURCES	<u>Change</u>	0.860	
Budget Reorganization Ongoing - Human Resources Director and Benefit Technician	0.300		
Budget Reorganization Ongoing - Director, HR Recruiting to Manager, Specialist, Office Asst.	0.560		
Budget Reorganization Ongoing - TOSA PIE to TOSA Induction	0.000		
Budget Reorganization Ongoing - Benefit Technician to Benefit Analyst	0.000		
689 INFORMATION TECHNOLOGY	<u>Change</u>	3.000	
Budget Reorganization Ongoing - Manager Client Services	(1.000)		
Budget Reorganization Ongoing - Director of Hardware Services	1.000		
Budget Reorganization Ongoing - Instructional Specialist to Program Coordinator	0.000		
Budget Reorganization Ongoing - Erate/Office Manager to Executive Assistant	0.000		
Budget Reorganization Ongoing- Security Engineer to Manager and Specialist	0.000		
Budget Reorganization Ongoing- Instructional Specialist	1.000		
Budget Reorganization Ongoing- Coordinator and Telecom to Manager	1.000		
Add Ongoing Engineer, Security	1.000		



General Operating Fund (continued)

Summary of Changes in FTE (continued)

690 FINANCE & ACCOUNTING	Change	(0.250)
Budget Reorganization Ongoing - Accounting Technician and Accounting Assistant	(0.250)	
698 HEALTH SERVICES	Change	(0.300)
Add Ongoing - Technician Vision Screening	0.500	
Remove Ongoing - Teen Parenting Nurse	(0.800)	
791 WAREHOUSE	Change	-
Budget Reorganization Ongoing - Warehouse Worker to Inventory Specialist	0.000	
793 TELECOMMUNICATIONS	Change	(1.000)
Budget Reorganization Ongoing - Telecom Specialist	(1.000)	
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		8.418
SCHOOL CHANGES	Change	
Staffing Formula - Elementary Teachers	(5.880)	
Staffing Formula - Middle School Teachers	(1.505)	
Staffing Formula - High School Teachers	2.602	
Staffing Formula - Elementary Paras	(0.646)	
Staffing Formula - Middle School Paras	(0.102)	
Staffing Formula - High School Paras	0.123	
Staffing Formula - Elementary Specials	(1.037)	
Remove 2017-18 One-time Staffing - Elementary Teachers	(3.500)	
Remove 2017-18 One-time Staffing - Middle School Teachers	(1.000)	
Onetime 2018-19 Staffing - Elementary Teachers	3.204	
Onetime 2018-19 Staffing - Middle School Teachers	0.712	
Onetime 2018-19 Staffing - High School Teachers	0.607	
Onetime 2018-19 Staffing - Elementary Paras	0.380	
Onetime 2018-19 Staffing - Middle School Paras	0.052	
Onetime 2018-19 Staffing - High School Paras	0.037	
Onetime 2018-19 Staffing - Elementary Specials	(1.200)	
Special Education - Psychologists	0.200	
Special Education - Occupational Therapist	1.055	
Special Education - Speech Language Specialists	1.575	
Special Education - BCBA	2.100	
Special Education - Preschool Paras	0.425	
Special Education - Paras	6.495	
Special Education - Teachers	(1.476)	
Special Education - Preschool Teacher	0.333	
Add Ongoing - Campus Monitors	2.000	
Remove Ongoing - Teen Parenting FTE	(7.375)	
Reset/Restoration of 2.25% Cuts - Elementary School FTE	4.927	
Reset/Restoration of 2.25% Cuts - Middle School FTE	1.950	
Reset/Restoration of 2.25% Cuts - High School FTE	4.192	
Add Social-emotional Learning (Counselors)	10.500	
Budget Reorganization - Online Learning - Registrar, Dean and Counselor	(0.250)	
Budget Reorganization - Teacher, Para, Career Experience Tech, CTE Teacher, CTE Director	(0.545)	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		18.953
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		27.371

2018-19 REVISED BUDGET

2,807.301 FTE



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

Educational Facilities Master Plan Budget	
	Budgeted Amount
Facility Condition (includes over \$8M for Security in school allocations)	\$235,770,000
Program Compatibility	\$46,270,000
Health and Physical Development	\$29,890,000
Sustainability	\$14,820,000
Educational Innovation	\$19,350,000
School Replacement	
Creekside	\$17,410,000
Douglass	\$20,570,000
Emerald	\$18,070,000
<i>School Replacement Subtotal</i>	\$56,050,000
District-wide Support Campus	
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>	\$47,510,000
District-wide radio upgrade	\$850,000
IT	
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>	\$12,330,000
Early Childhood Education	
Extend full-day kindergarten opportunities	\$13,800,000
Extend preschool options to more schools	\$8,550,000
<i>Early Childhood Education Subtotal</i>	\$22,350,000
Construct school in Erie	\$39,700,000
Centralized Special Education services	\$6,500,000
Master Plan Subtotal	\$531,390,000
Inflation	\$37,230,000
Program Reserve	\$7,900,000
Master Plan Budget Total	\$576,520,000



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?



Capital Projects (continued)

Impact of Capital Projects on Operating Budget

Major capital improvements paid for with bond funds and capital reserve funds are budgeted in the Building Fund and Capital Reserve Fund respectively. Additional operating costs incurred as a result of identified improvements typically consist of increased utility, custodial, and maintenance costs, which are budgeted in the General Operating Fund.

Capital Reserve

The projects that impact the operating budget fall into four major operational areas:

Health/Safety: These projects support the repairs, replacements, or construction tasks related to conditions in a district building or school grounds which are potential threats to the safety or health condition of students or staff.

Mechanical Systems: These projects include upgrades, replacement, and major repairs to HVAC, electrical systems, and plumbing systems within the district's facilities. These upgrades result in a savings to the operating budget through improved efficiency and reduced maintenance runs for repairs on failing equipment and false alarms triggered by warning systems.

Maintenance Support: These projects include repairs and new construction to school buildings and grounds which protect capital investments and support a quality educational program.

Vehicle Replacement: This project is the scheduled replacement of the bus and maintenance vehicle fleet. The replacement of aging vehicles realizes a savings through improved fuel efficiency and reduced maintenance and repairs. The change to more fuel efficient vehicles will result in a slower growth of both use of fuel and expense rather than a reduction in total use or cost. The expansion of curb-to-curb service for special needs students has drastically increased in recent years. The savings realized from these more efficient vehicles will help to slow the growth of this mandated expense as well as the significant increase in the cost of fuel.

The majority of projects are identified as falling into one or more of the stated criteria.

In the 2018-19 Revised Adopted Budget is the white fleet vehicle lease agreement and the yellow bus lease purchase. These lease of vehicles and lease purchase will replace inefficient old vehicles and buses from maintenance and operations. This will impact the General Operating Fund in the next few years with savings in fuel costs, maintenance, repairs on older vehicles, and more efficient use of staff time.



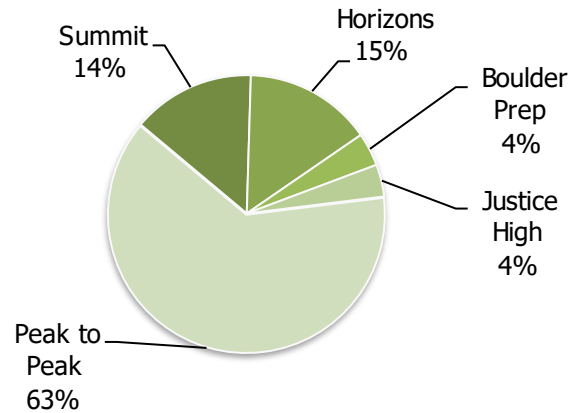
Charter School Fund

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



	2018-19 Summit Budget	2018-19 Horizons Budget	2018-19 Boulder Prep Budget	2018-19 Justice High Budget	2018-19 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,209,343	\$ 888,813	\$ 265,978	\$ 159,121	\$ 4,054,056
REVENUE:					
Per-Pupil Funding:	\$ 2,915,110	\$ 2,694,616	\$ 803,605	\$ 722,010	\$ 11,440,852
Override Election Revenue	858,462	831,864	237,219	115,938	3,476,507
Other State Revenue	29,405	80,688	20,544	21,827	359,812
Fundraising Revenue:	-	130,000	-	-	-
Athletic Fees	19,530	-	-	-	-
Instructional Fees	35,000	-	-	-	-
Misc. Revenue	-	137,500	-	-	1,698,864
CDE Capital Construction:	47,347	48,423	29,033	25,969	412,824
TOTAL REVENUE	\$ 3,904,854	\$ 3,923,091	\$ 1,090,401	\$ 885,744	\$ 17,388,859
TOTAL RESOURCES	\$ 5,114,197	\$ 4,811,904	\$ 1,356,379	\$ 1,044,865	\$ 21,442,915
TOTAL EXPENDITURES:	\$ 3,855,657	\$ 4,016,229	\$ 1,042,511	\$ 1,011,243	\$ 17,091,682
EMERGENCY RESERVE	\$ 117,146	\$ 113,793	\$ 32,712	\$ 26,572	\$ 521,666
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,972,803	\$ 4,130,022	\$ 1,075,223	\$ 1,037,815	\$ 17,613,348
ENDING BALANCE	\$ 1,141,394	\$ 681,882	\$ 281,156	\$ 7,050	\$ 3,829,567
PROJECTED ENROLLMENT:	Summit 358.0	Horizons 331.9	Boulder Prep 99.5	Justice High 89.0	Peak to Peak 1,414.8



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 2018-19 Revised Adopted 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), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2018-19 Revised Adopted 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 2018-19 Revised Adopted 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 2018-19 Revised Adopted 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 2018-19 Revised Adopted 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.

ORGANIZATIONAL SECTION

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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 2018-19 budget include: additional classroom resources to address student population growth, 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 Revised Adopted 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 12, 2017. The calendar outlines the following steps:

Governor Hickenlooper’s 2018-19 November 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 \$70M buy-down of the Budget Stabilization Factor. With this proposal net statewide average per pupil funding increased 5.0 percent to \$8,137. Although Colorado enjoys one of the most robust local economies in the country, the fiscal constraints contained within Article X, Section 20



Budget Development Process (continued)

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.

The impact to BVSD was projected at a funding increase of \$11.3M. However, during the 2018 legislative session funding was adjusted upward from this original proposal as the final inflation rate was determined to be 3.4 percent, and the reduction to the Budget Stabilization Factor (Negative Factor) was implemented at \$150M. The projected net change in funding to BVSD is approximately \$14.0M.

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

- Six public budget worksessions with the Board of Education
- Four Board of Education meetings with specific budget agenda topics
- Numerous meetings with the District Accountability Committee, 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 2018-19 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.

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.

Analysis Worksessions were held January 9 and January 23 with the Board of Education to establish District Budget Development Priorities for 2018-19. This was an inclusive process with input from the Board of Education, Superintendent's Cabinet and the District Accountability Committee. The regular business meeting on February 27, 2018, contained formal adoption of both the 2018-19 Budget Development Priorities and approval of staffing distribution. At a worksession on March 20, the Board reviewed detailed 2018-19 budget requests.

The adopted 2018-19 Budget Development Priorities include:

- 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 Process (continued)

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 10, 2018, and again as a study item at the regular Board of Education business meeting on April 10, 2018. The 2018-19 Preliminary Budget was developed with the assumption that the operational mill levy would remain constant at 2.709 mills. The rate could be increased by 1 mill in accordance with the approved ballot question from November 2016, and be included in the 2018-19 certification of mill levies in December, increasing revenue for the 2019 Revised Adopted Budget.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, a 3.4 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 2018-19 Proposed Budget on May 22, 2018, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2018-19 budget prior to June 30, 2018.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2017-18 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.

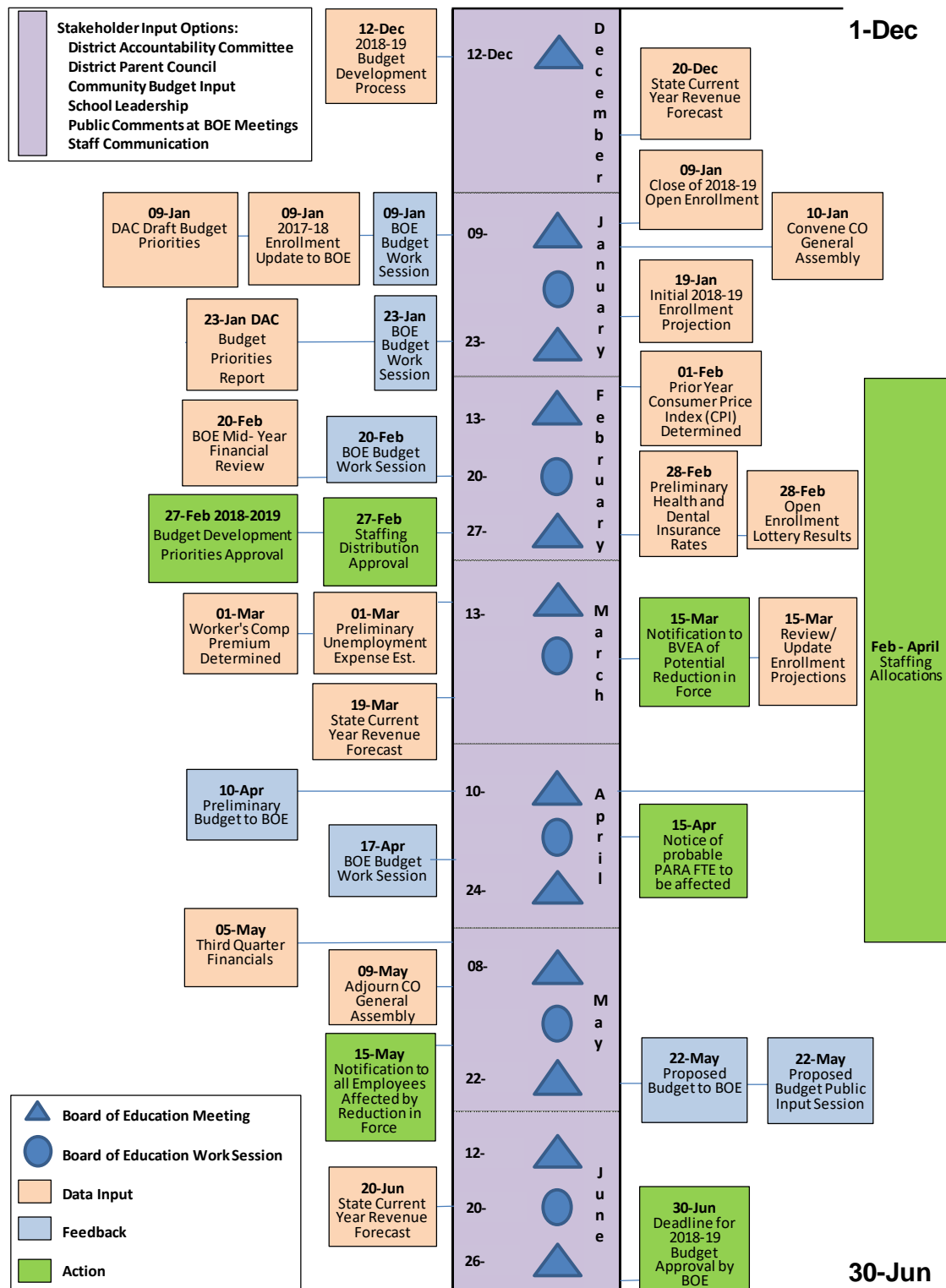
Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

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.



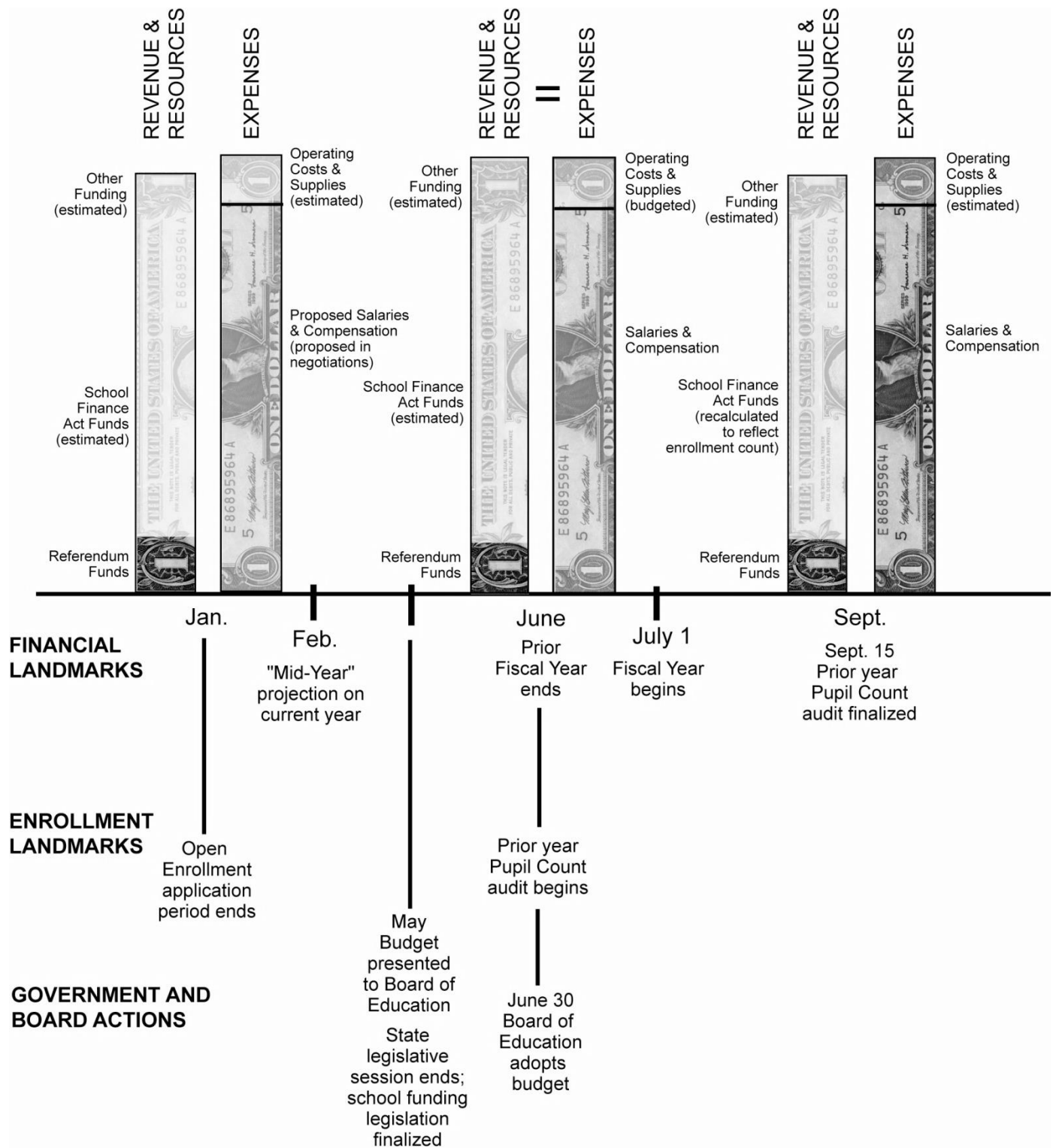
Budget Development Process (continued)

2018-19 Budget Development Process Milestones



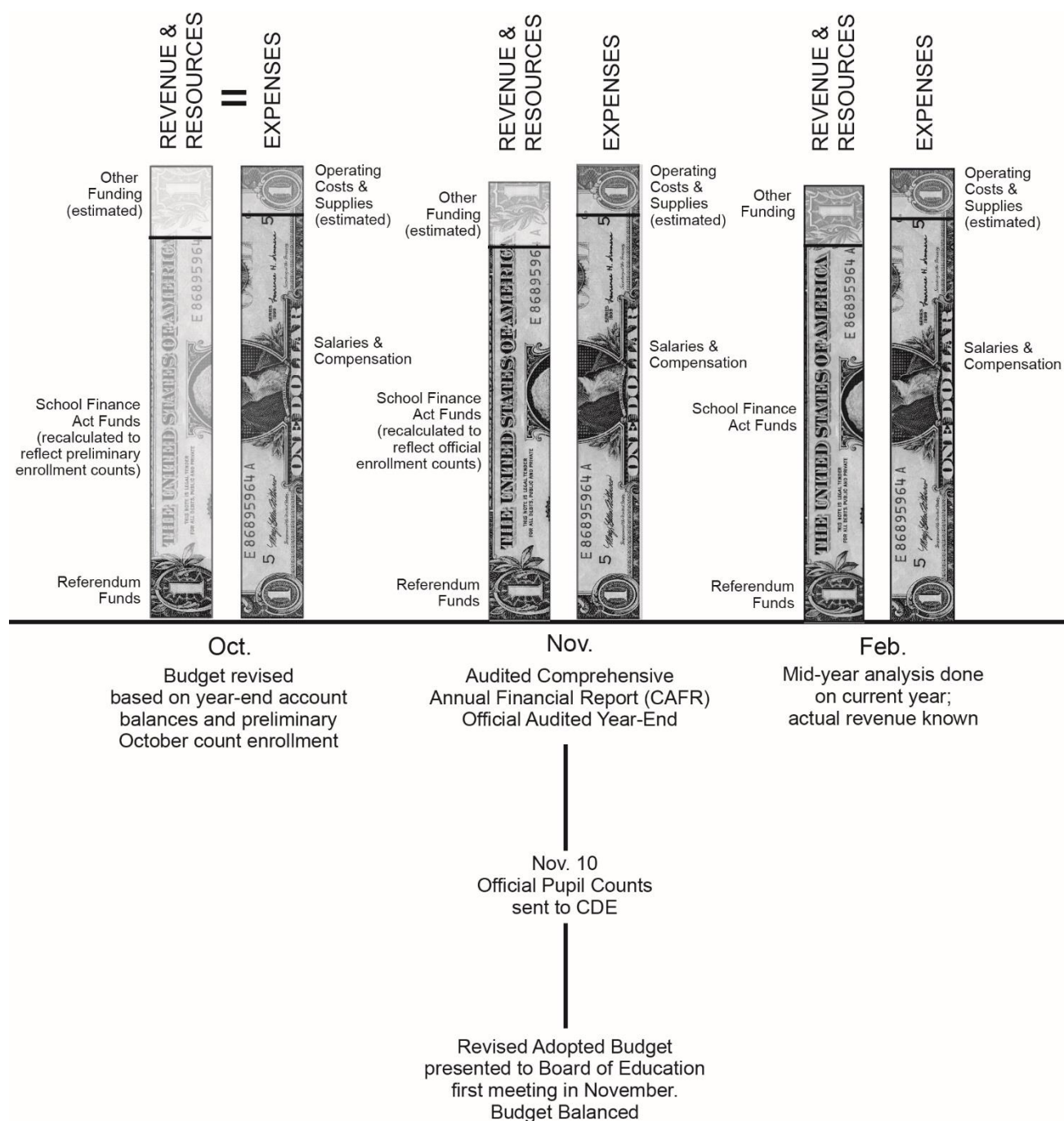


Budget Development Timeline





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 2018-19 Revised Adopted 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 2018, district staff will request authorization from the board to borrow an amount similar to that of 2017-18 from this program for the second half of the 2018-19 fiscal year. All funds will be repaid to the State Treasury by June 30, 2019.

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 2018-19 Revised Adopted 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.

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.)



Type and Description of Funds (continued)

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.

23 - Tuition-Based Preschool Fund: This fund is provided to account for the monies associated with the operation of tuition-based preschool programs. (This fund was consolidated into the Preschool Fund beginning with the 2014-15 Proposed Budget.)

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.

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.

41 - 2006 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. (All projects associated with this fund were completed at the end of the 2014-15 fiscal year.)

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.



Type and Description of Funds (continued)

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 *FPF 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
- 23 = Tuition-Based Preschool Fund
- 22 = Grants Fund
- 25 = Transportation Fund
- 61 = Operations & Technology Fund

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

- 41 = 2006 Building Fund
- 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:

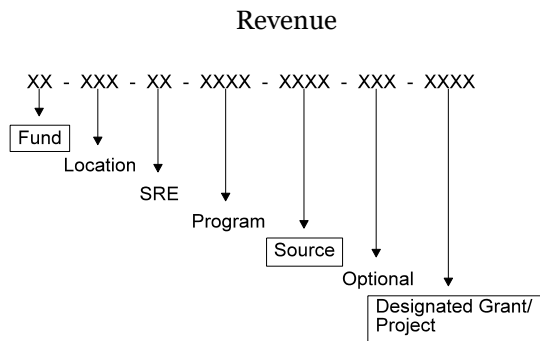
Revenue Dimensions

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.

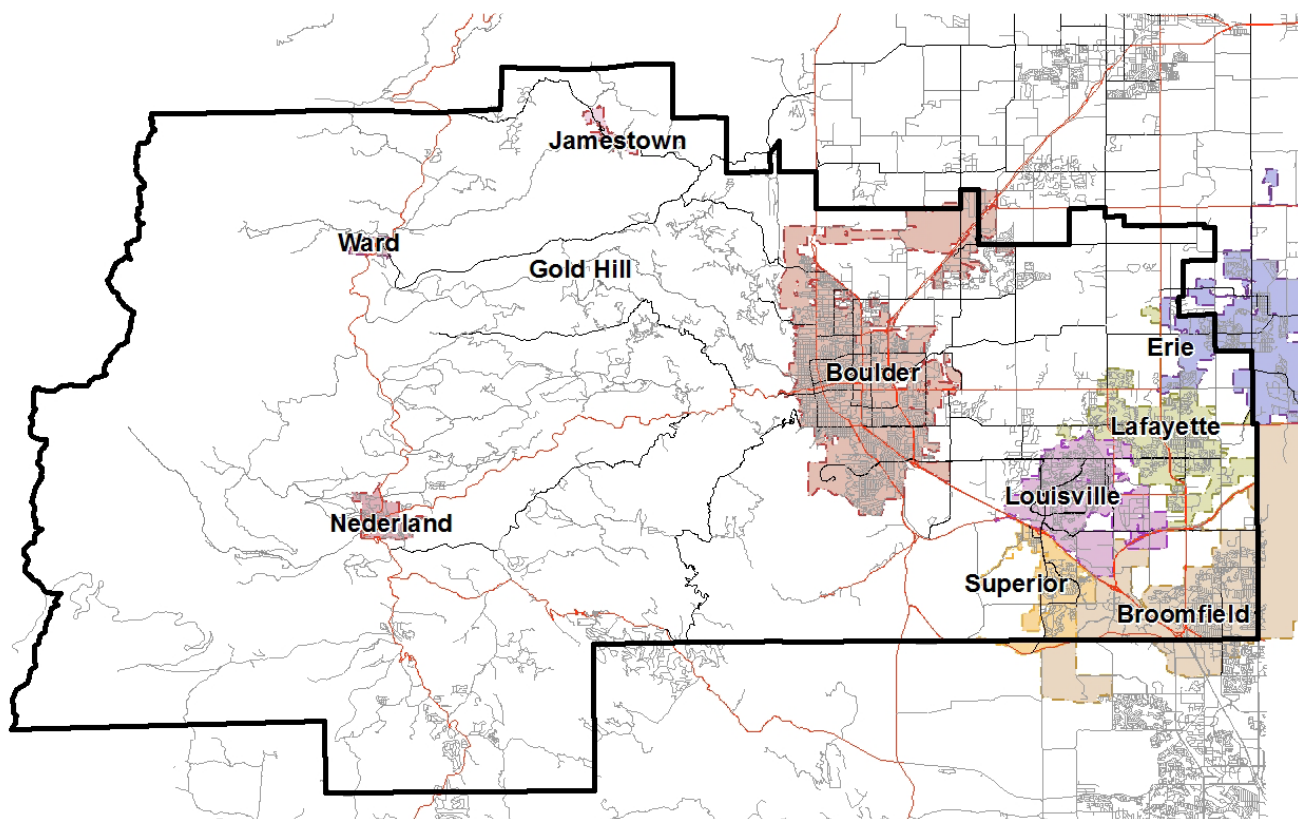




Facilities, Land/Buildings, Communities and Geographic Information

Communities

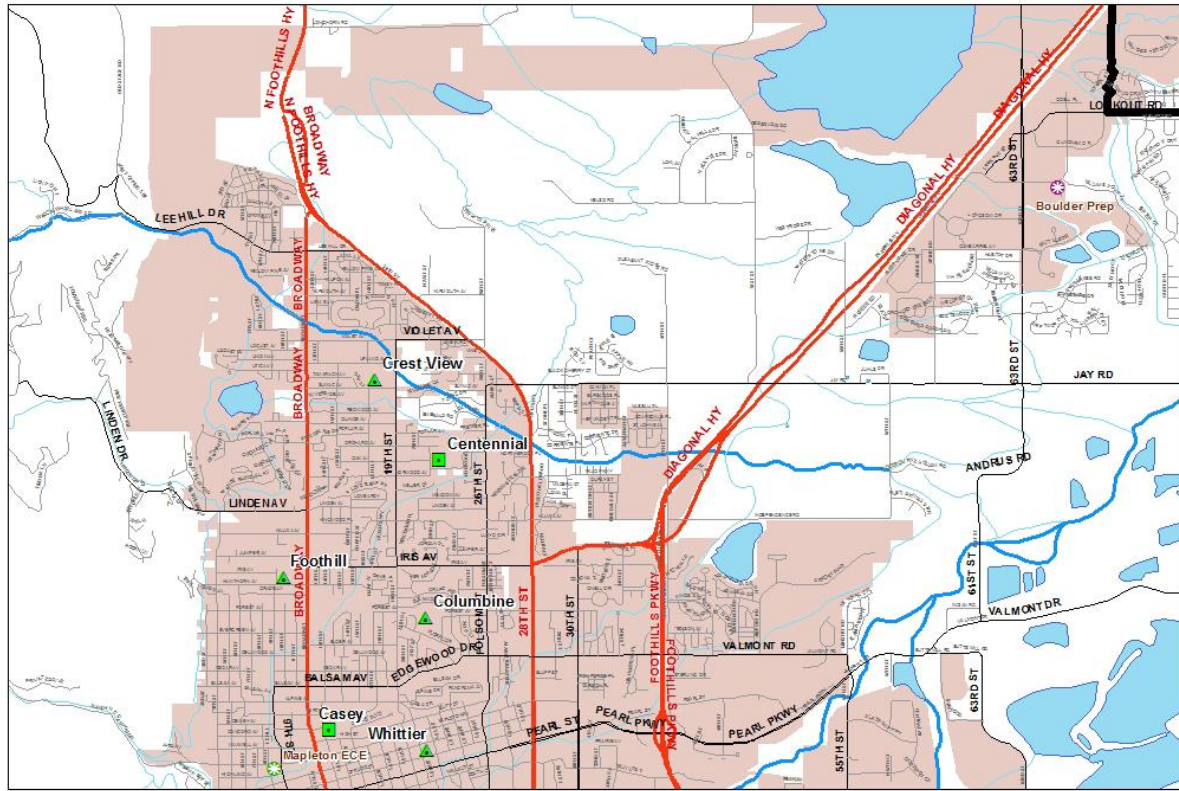
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area



Boulder Valley School District
BVSD SCHOOL FACILITIES
City of Boulder Detail

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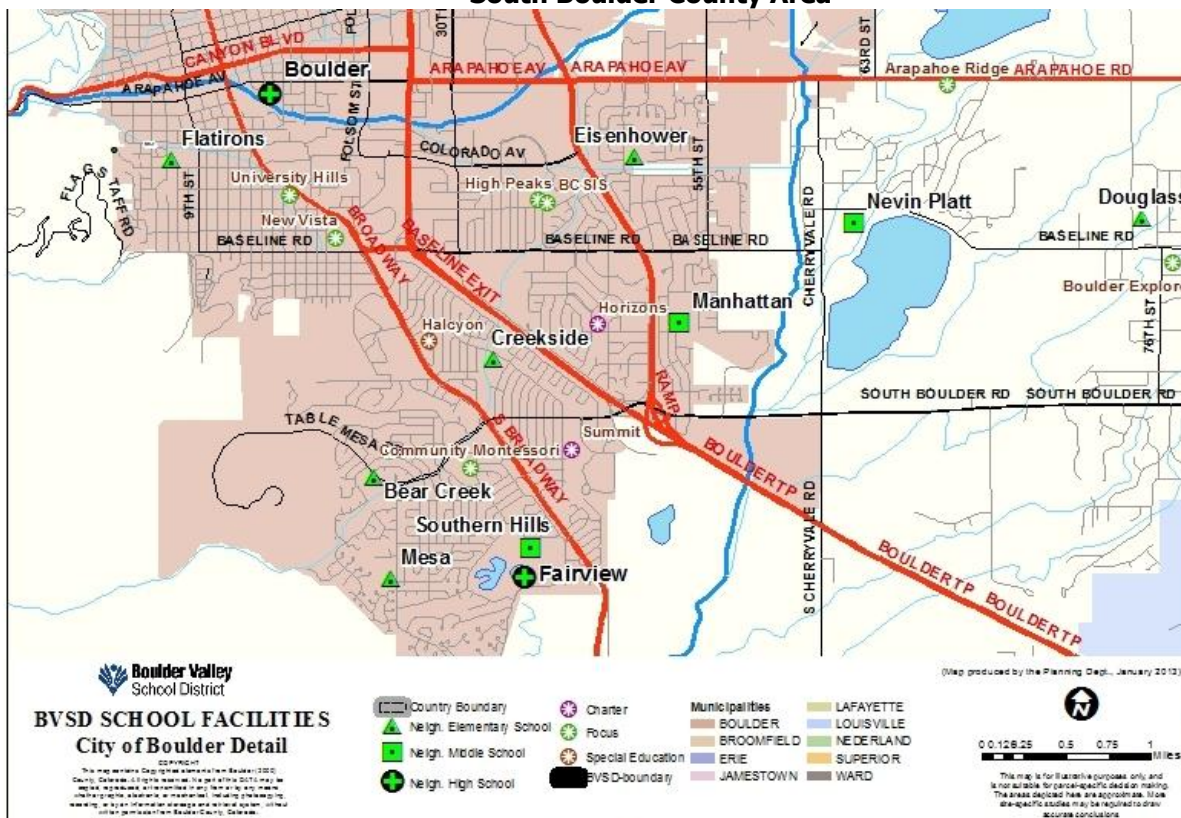
Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary
Mapleton Early Childhood Center



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

South Boulder County Area

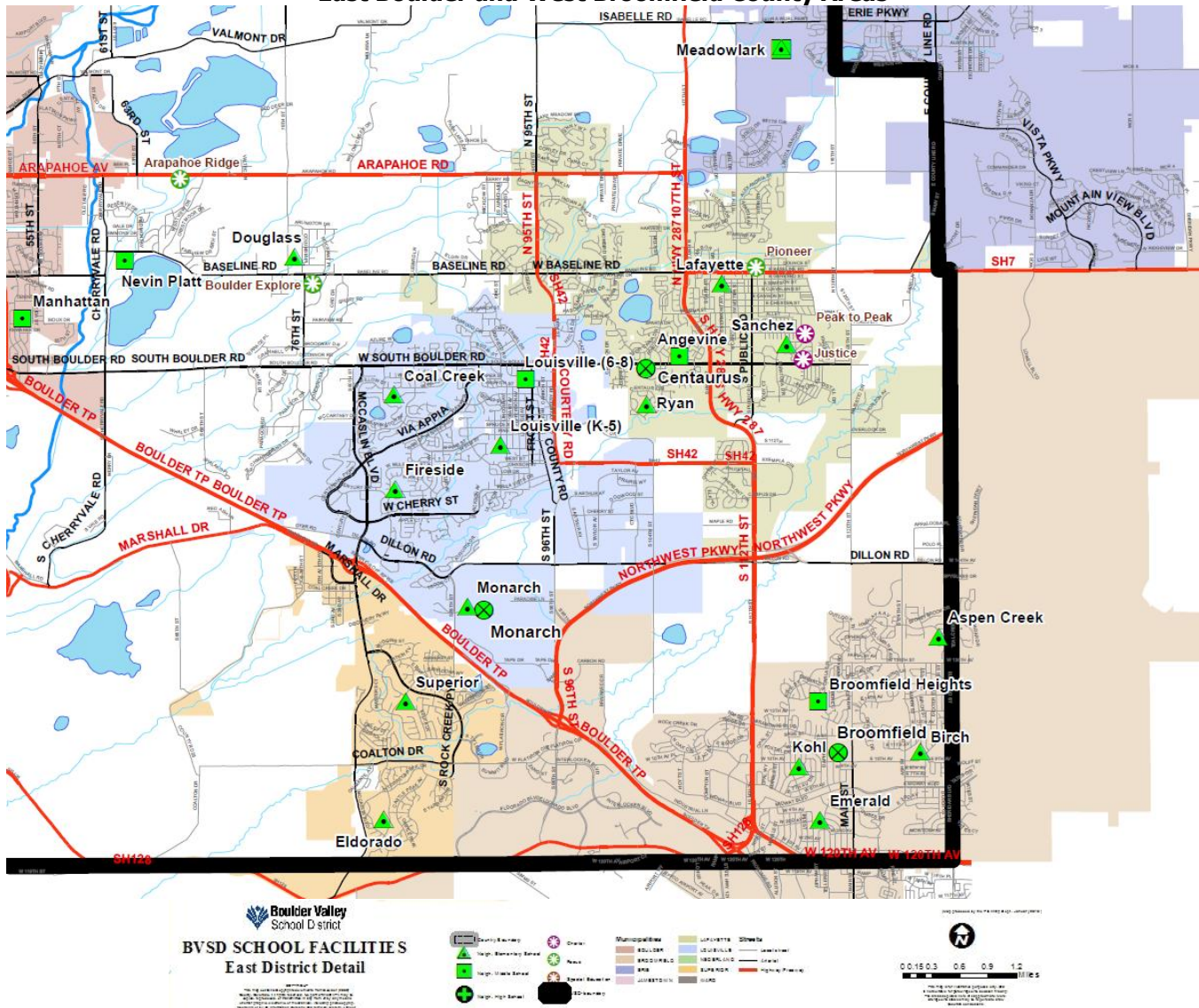


Boulder High
Flatirons Elementary
University Hill Elementary
New Vista High
Halcyon Middle/Senior
Creekside Elementary
Community Montessori
Summit Middle
Southern Hills Middle
Bear Creek Elementary
Mesa Elementary
Fairview High

Eisenhower Elementary
High Peaks Elementary
BCSIS Elementary
Manhattan Middle
Horizons K-8
Nevin Platt Middle
Douglass Elementary
Arapahoe Campus

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

East Boulder and West Broomfield County Areas



Lafayette

Escuela Bilingüe Pioneer
Lafayette Elementary
Sanchez Elementary
Peak to Peak K-12
Angevine Middle
Centaurus High
Ryan Elementary
Justice High

Louisville

Louisville Middle
Coal Creek Elementary
Louisville Elementary
Fireside Elementary
Monarch K-8
Monarch High
Superior
Superior Elementary
Eldorado K-8

Broomfield

Aspen Creek K-8
Broomfield Heights Middle
Birch Elementary
Kohl Elementary
Broomfield High
Emerald Elementary

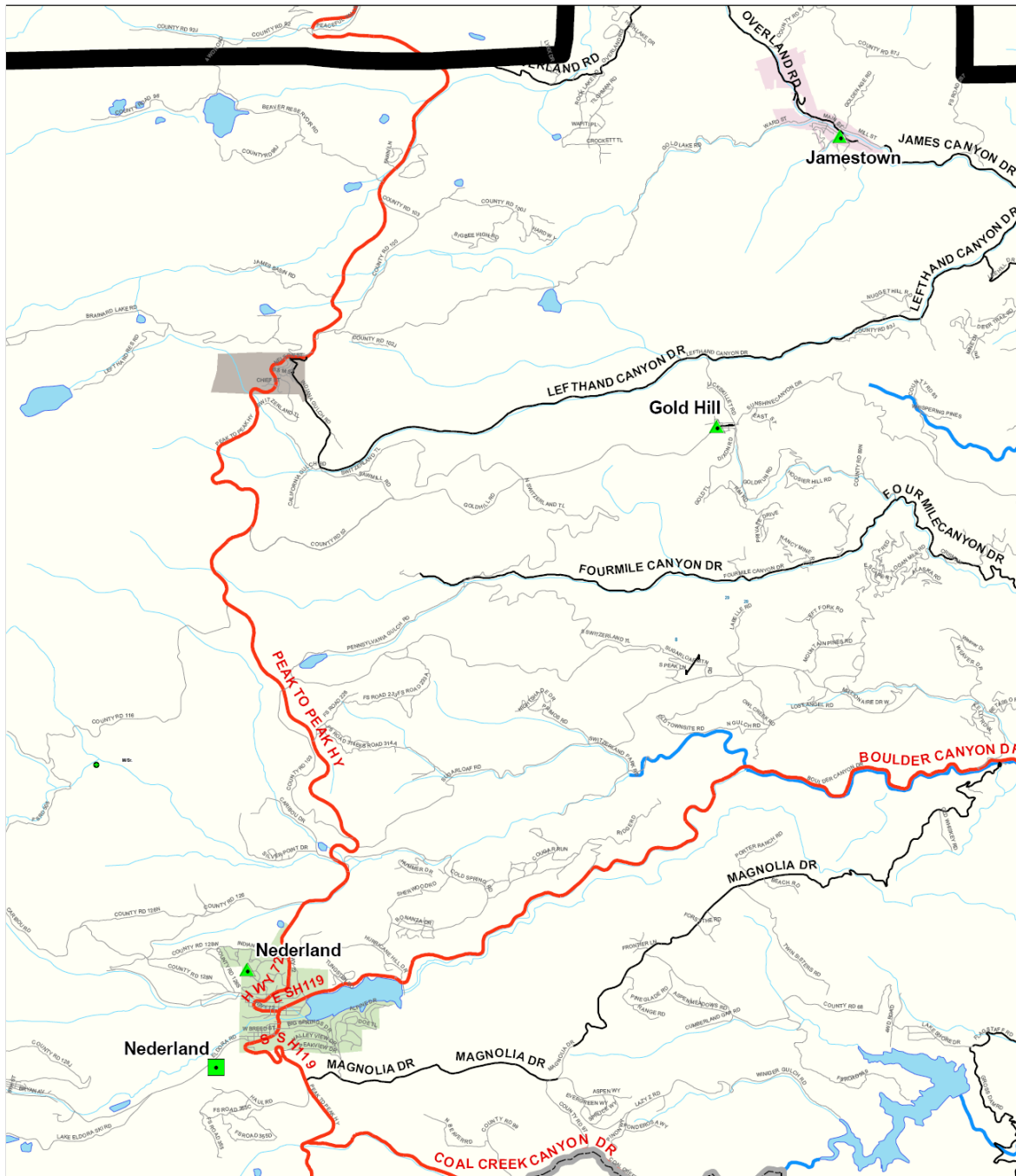
Erie

Meadowlark K-8



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

Mountain Area



Jamestown Elementary
Gold Hill Elementary
Nederland Elementary
Nederland Middle/Senior High

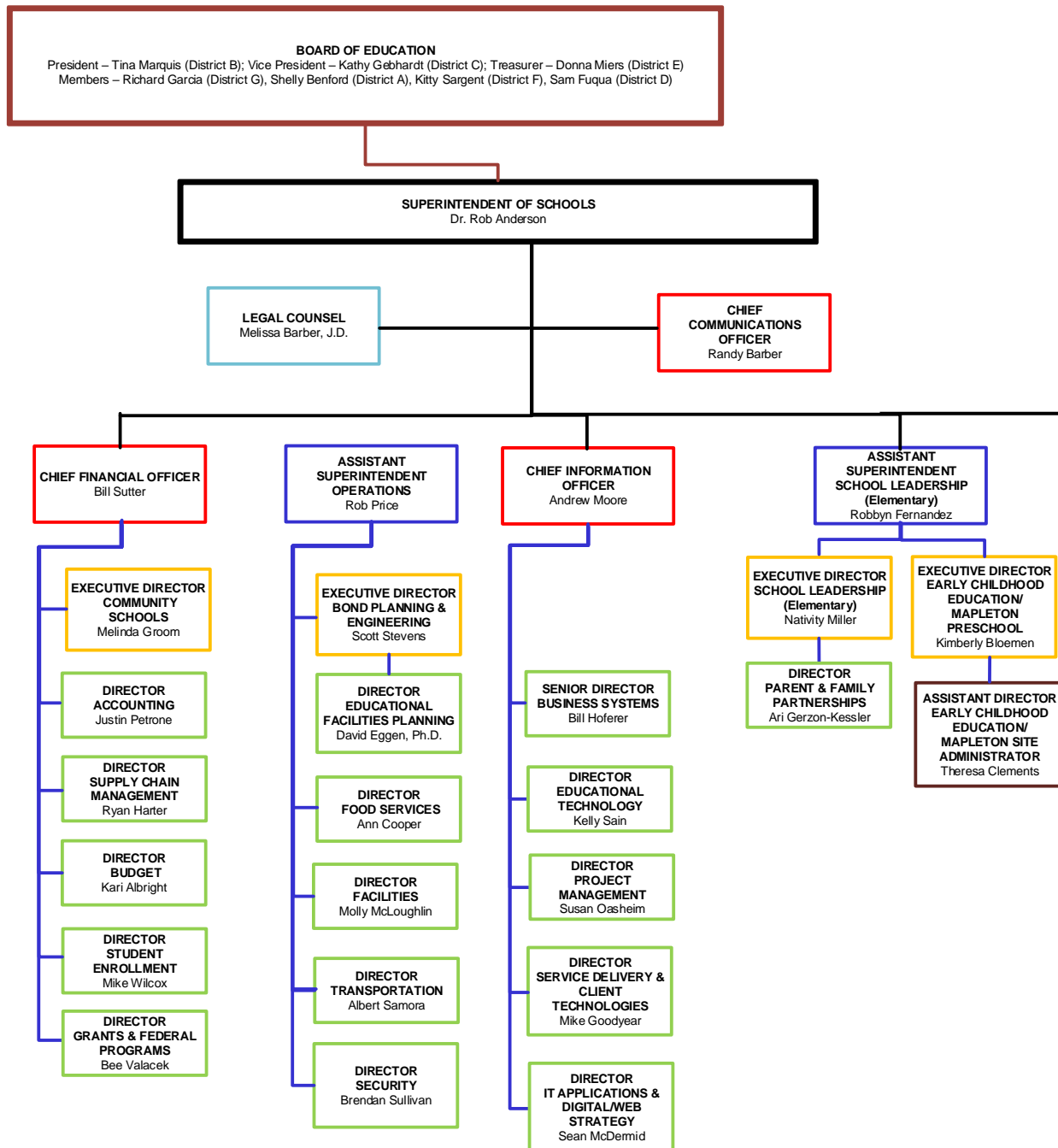


OUR SCHOOL DISTRICT

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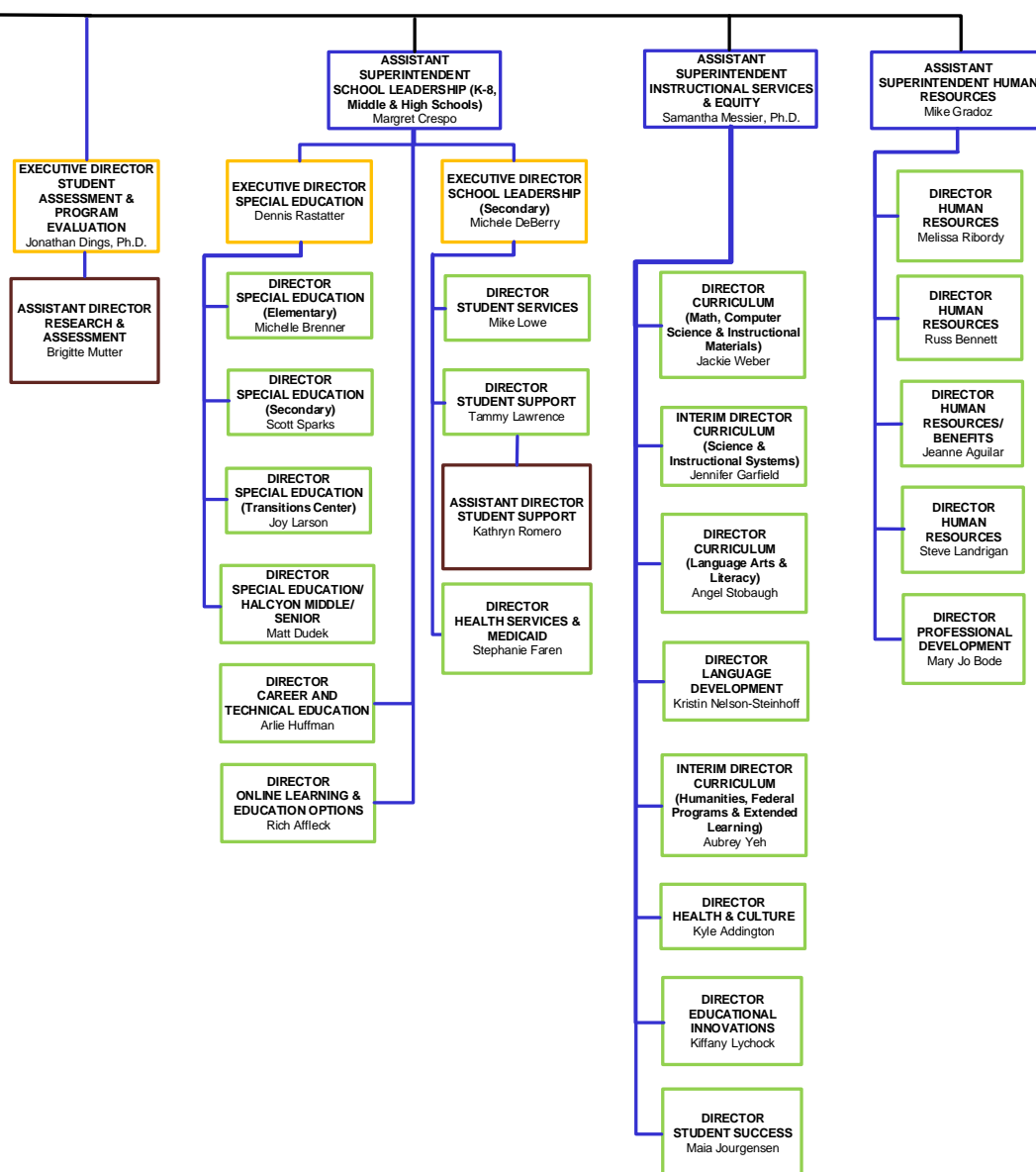


District Organization





District Organization (continued)





Organizational Structure and Operating Departments

The organizational architecture of the Boulder Valley School District is designed around two main functional areas: Operational and Academic services, under the leadership of the superintendent and academic programs directed by the deputy superintendent. These areas are described below with major divisional substructures outlined.

BOARD OF EDUCATION (628)

President: Tina Marquis

Purpose: To achieve the vision of the district to 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 lifelong learners who confidently confront the great challenges of their time.

SUPERINTENDENT'S OFFICE (602)

Superintendent: Dr. Rob Anderson

Purpose: The Boulder Valley School District superintendent is accountable to the seven-member elected Boulder Valley Board of Education. The superintendent serves as the Chief Executive Officer and is the administrative and instructional leader of the district. The superintendent is responsible for supervising and leading the district to realize the vision, mission, values, and goals adopted by the Board of Education. The superintendent is also responsible for the development and execution of a district strategic plan intended to operationalize the identified goals of the district within the context of its approved vision, mission, and values statements.

COMMUNICATIONS & TRANSLATION (668)

Director of Communications & Community Relations: Randy Barber

Purpose: The Division of Communications and Translation is responsible for the development, implementation, and evaluation of the district's communications activities. The goals of the communications actions are based on the district's long-range goals as adopted by the Boulder Valley Board of Education and include:

- Keep employees and the public informed about the high quality of BVSD educational programs and student achievements.
- Partner with BVSD students, families, staff, and community members to create constructive community dialogue about district goals.
- Manage district brand and assist schools/departments in their co-branding efforts.
- Engage in genuine, constructive communications with diverse communities in various media.
- Work with Information Technology to maximize communications value of the BVSD website.
- Produce and deliver high quality education-based programming on public educational cable television station.
- Positively represent the district as the primary media contact for BVSD.
- Provide, as needed, written and verbal translation that is excellent and culturally proficient.



District Organizational Operating Departments (continued)

Communications & Translation (continued)

Indicators of Demand: The district communications office incorporates the affirmative district communications efforts detailed above while recognizing that a significant amount of BVSD communications staff time (estimated at 15-20 percent) is taken up in addressing unexpected communications challenges such as print and broadcast media inquiries, school emergencies, and open records requests.

The interpretation and translation office coordinates all requests from the district and schools for interpretation and translation services. The coordinator often personally provides the required Spanish translation and interpretation services for district level needs. Assessments of potential bilingual staff are also currently conducted by this office. Over 85 languages are spoken by families in our district; 55 percent of those families require oral interpretation or written translation in order to comprehend and become engaged in the educational system and their student's progress.

LEGAL COUNSEL (604)

Legal Counsel: Melissa Barber, J.D.

Purpose: This office provides and coordinates legal services for the district, both in-house and as a purchased service for specialized legal services as well as some risk management liability services. The 504/ADA compliance program, services to employees, students, parents, and the public are also included in this department.

DIVISION OF HUMAN RESOURCES (687)

Assistant Superintendent of Human Resources: Mike Gradoz

Purpose: The Human Resources Division provides personnel services for the Boulder Valley School District, including: recruitment, selection, hiring, staffing, procedures/policies, ongoing employee relations, contract negotiations, contract administration, and record keeping. In addition, leadership is provided for organizational development efforts in the areas of: personnel planning, affirmative action, personnel data management/analysis, compensation, classification, as well as having liaison responsibilities for legal and legislative issues that impact the district. This office also provides workers' compensation and benefits coverage to all eligible employees of the district. Benefits include health, dental, life, and disability insurance and the Employee Assistance Program. The majority of the health, dental and workers' compensation plans are self-funded. This office provides safety and loss control through the district's membership in a self-insured pool with Cherry Creek, Littleton, and Aurora school districts for its workers' compensation administration. In addition, this office works with the payroll office to facilitate, manage, and provide education regarding the district's voluntary savings plans.

Indicators of Demand: 4,081 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for five units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations, and renewals with district insurance vendors and carriers.



District Organizational Operating Departments (continued)

DIVISION OF OPERATIONAL SERVICES (640)

Assistant Superintendent of Operational Services: Rob Price

Purpose: The Division of Operational Services' budget provides funds for the Assistant Superintendent of Operational Services area of leadership for the following departments: Operations, Security, and Environmental Services; the Education Center; Maintenance; Transportation; Custodial and the Bond Program.

SAFETY, SECURITY, AND EMERGENCY SERVICES (643)

Department Head: Director of Safety, Security and Emergency Services, Brendan Sullivan

Purpose: The Department of Safety Security and Emergency Services' mission is to protect the educational environment in Boulder Valley Schools. We operate under three major areas of service: Student, Staff and Visitor Protection, Emergency Preparedness and Planning and Physical Plant Protection.

Indicators of Demand:

Responsible for the overall safety, security and emergency preparedness for 57 school campuses spread over 500 square miles, providing services to over 30,000 students and 4,000 staff members.

CUSTODIAL SERVICES (643)

Department Head: Manager, Stacey Suniga

Purpose: The Department provides a sanitary and safe environment for students, staff and the community with custodial services and custodial support services.

Indicators of Demand:

This department provides district-wide custodial services, custodial support services, laundry services, waste and recycling removal. Substitute custodial support for approximately 160 FTE is given to support a clean school environment.

ENVIRONMENTAL SERVICES (643)

Department Head: Manager, Bonnie Begert

Purpose: The department provides district-wide hazardous and non-hazardous waste management, and environmental management services.

Indicators of Demand:

Management of waste removal for 60 sites; provide investigation, mitigation services and administration for compliance with environmental regulations including the Asbestos Hazardous Emergency Response Act (AHERA), lead-based paint, radon and drinking water.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

MAINTENANCE (642)

Department Head: *Director of Facilities, Molly McLoughlin*

Purpose: The Facilities Services/Maintenance Department provides district-wide facilities and grounds maintenance services. These services include preventive maintenance; emergency and routine repairs for building structural, mechanical, electrical, intercom and alarm systems; site landscaping; and field maintenance. The maintenance department also does minor renovation and construction projects, as well as providing support for bond projects. The Energy Management Program and Automated Building Control Systems are also under the direction of the department.

Indicators of Demand:

Work requests generated by the Maintenance Department and building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.8 million square feet of BVSD facilities and 745 acres of grounds at 59 sites.

TRANSPORTATION (796)

Department Head: *Director of Transportation, Albert Samora*

Purpose: Provides district-wide transportation services including elementary, middle, high school, Special Education, inter-school shuttles, sports, activity and educational field trip busing. In addition to morning to-school and afternoon to-home transportation, the department provides mid-day services for pre-school and special needs students and operates activity buses at night and on weekends. The Transportation Department repairs and maintains a fleet of over 250 student transportation vehicles, over 150 other district support vehicles, and all motorized grounds and maintenance equipment.

Indicators of Demand:	Actual 2015-16	Actual 2016-17	Actual 2017-18
Student Rides Scheduled per day:	21,085	22,675	24,100
Total Student Transportation Miles:	2,349,094	2,282,736	2,118,871
Trips and Other Activities:	4,686	5,279	4,500
Total Activity trip Miles:	203,752	191,074	274,314
Sites Served:	70	70	71



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

BOND PLANNING & ENGINEERING (644)

Department Head: *Executive Director of Bond Planning and Engineering, Scott Stevens*

Purpose: The Bond Program is responsible for executing the capital improvement projects described in the Educational Facilities Master Plan. The projects will provide much needed improvements to buildings' systems, structures and finishes as well as upgrades to sites. In addition, projects will enhance learning spaces; renovate classrooms to support innovative instructional practices; expand capacity for preschool and full-day kindergarten; provide air conditioning in select schools; strengthen the information technology infrastructure and expand physical fitness opportunities.

Indicators of Demand: Over the course of two years, a complete building and site assessment was performed by BVSD staff on all district buildings, encompassing over 4.5 million square feet of district assets. In addition, a Board of Education-appointed committee of BVSD staff, parents and community members identified capital improvements that extended beyond the needs of individual schools. Identified needs were prioritized by the committee and compiled in the Educational Facilities Master Plan which was approved by the Boulder Valley School District Board of Education on August 12, 2014. Funding for the master plan was approved by BVSD voters on November 4, 2014.

FOOD SERVICES (741)

Department Head: *Director of Food Services, Chef Ann Cooper*

Purpose: The Food Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Food Services Fund is an enterprise fund primarily dependent on revenue from 172 serving days. It operates on revenues obtained from the sales of meals, federal reimbursement dollars, and the U. S. Department of Agriculture commodity foods. These collected revenues support the cost of labor and benefits for 170 food service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Food Services program serves approximately 13,000 meals daily, including 8,500+ full lunches and 3,100+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 50 schools and two Head Start Programs.
- The Food Services program provides after-school snacks at 51 sites.



District Organizational Operating Departments (continued)

BUSINESS SERVICES DIVISION (606)

Chief Financial Officer: Bill Sutter

The Business Services Division's budget provides funds for the chief financial officer's area of leadership for the following departments: Accounting Services, Finance, Budget, Procurement, Materials Management, the District Print Shop, Community Schools Program, Student Enrollment, and Grants and Federal Programs.

BUDGET SERVICES (688)

Department Head: *Director of Budget Services, Kari Albright*

Purpose: Budget Services is responsible for the development, implementation, and control of the district's annual budget; the position management process, coordinated through the department, is a major function of budget control. Analysis of pending legislation and other issues facing the district and the potential resulting financial impacts to the district are provided by this department.

Indicators of Demand:	2015-16 Actual	2016-17 Actual	2017-18 Actual
Total Expenditures	\$497,136,118	\$602,288,220	\$ 615,816,345
Number of Funds	21	21	21

PROCUREMENT (695)

Department Head: *Director of Supply Chain Management, Ryan Harter*

Purpose: The Procurement Department provides acquisition related services to the schools and departments that include current product and vendor resources, competitive bidding, and the procurement tools necessary for acquiring products and services. Procurement strives to maximize financial resources and add value to the procurement process.

Indicators of Demand:

Schools and department staff continue to seek buying assistance to maximize the procurement power of declining resources. The procurement staff and website are utilized by the schools and departments as a resource for price agreements and discounts. Requests by departments for competitive solicitations continue to increase, especially for complex and time-consuming RFP processes, all with the goal of finding the most cost-effective solution with the best value for the district. The facilitation of contracts for discounts, competitive solicitations, and cooperative bidding with other school districts has enabled this department to obtain substantial savings on an annual basis. Procurement card (PCard) purchases offer a convenient and secure procurement method for small dollar purchases. The PCard program increases annually in use and enables the district to save on valuable resources, while maintaining a secure and controlled program.



District Organizational Operating Departments (continued)

Business Services Division (continued)

MATERIALS MANAGEMENT (791)

Department Head: *Manager, Aaron Huffman*

Purpose: Materials Management provides centralized receiving and distribution of supplies, materials, mail, furniture, and equipment for the Boulder Valley School District.

Indicators of Demand:

Services to all central office departments, schools, and district-sponsored programs.

DISTRICT PRINT SHOP/COPY CENTER (792)

Chief Financial Officer: Bill Sutter

Purpose: Provide the district's production printing service.

Indicators of Demand:

Services to all central office departments, schools, and district-sponsored programs.

ACCOUNTING SERVICES (690)

Department Head: *Director of Accounting, Justin Petrone*

Purpose: Accounting Services is responsible for the receipt and disbursement of all district funds, maintaining complete and accurate records of all financial transactions of the school system, and providing summary financial reports and detailed statistical financial and grant information on a timely basis. The department manages the daily cash flow and investment portfolio of all district funds and provides internal controls and safeguards to protect Boulder Valley School District financial and fixed assets. Department functions include: accounting, accounts payable, cash and investments management, debt servicing, finance, fixed assets, grant accounting, bond accounting, property and liability insurance, and payroll.

Indicators of Demand:	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Actual <u>2017-18</u>
Paychecks and Direct Deposit Notices Produced:	57,937	59,756	58,620
Accounts Payable Checks and ACH Notices Processed:	12,777	15,315	15,014
Invoices Paid:	76,917	77,579	77,114



District Organizational Operating Departments (continued)

Business Services Division (continued)

COMMUNITY SCHOOLS PROGRAM (652)

Department Head: *Executive Director of Community Schools Program, Melinda Groom, Ph. D.*

Purpose: The mission of Community Schools is to offer high-quality programs and provision of space that fulfill the diverse needs in our community. Our educational and recreational services extend the commitment to excellence and equity of the Boulder Valley School District beyond the school day. The Community School Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs: School Age Care (SAC), Kindergarten Enrichment, Facility Use, Lifelong Learning (LLL), and Community Connections: Resources for Kids and Teens.

Indicators of Demand:

385+ employees; 1,000+ Kindergarten Enrichment students, 100+ employees in the schools; 750+ School Age Care students, 70+ employees in the schools; 4,000+ community members taking Lifelong Learning classes annually, 175 LLL teachers; 1,400 clients in the Facility Use program serving thousands of community members, averaging 90,000 rental hours per school year, 25 building monitors; 100+ community members who advertise in Community Connections: Resources for Kids and Teens.

STUDENT ENROLLMENT (606)

Department Head: *Director of Student Enrollment, Mike Wilcox*

Purpose: Enrollment is responsible for centralized student enrollment; coordinating the collection of data and reporting graduation, dropout, suspension, and expulsion information. The department coordinates state and federal accountability reporting such as student October count, December count, student end-of-year, state-assigned student identification, course codes, the Teacher Student Data Link and Office of Civil Rights data collections. In addition to supporting schools in enrollment and registration, the staff provides consultation and training to BVSD personnel in reporting, and various others aspects of the collection, analysis, and interpretation of data. The department conducts open enrollment and an online student enrollment process, as well as archives student records.

Indicators of Demand: Fluctuations in student population or school choice. Data needs from schools, central administration, and board; state and federal accountability reporting; state law changes related to enrollment, school choice, or course to student data; research needs of the district involving design, data collection and analysis; interpretation and reporting.

OFFICE OF GRANTS & FEDERAL PROGRAMS (670)

Department Head: *Director, Grants and Federal Programs, Bee Valacek*

Purpose: Manages grant and other fundraising programs for the district including: developing special projects and writing grants; performing grants research; record keeping and reporting; providing related services and assistance to other grant writers in the district; coordinating board/district review/approval of all grants; acting as liaison to other institutions, organizations, and governmental agencies providing services to BVSD or collaborating on projects.



District Organizational Operating Departments (continued)

Business Services Division (continued)

Office of Grants & Federal Programs (continued)

Indicators of Demand:

- Major federal/state entitlement grants, federal/state discretionary grants, private sector funding (corporate/foundation), community partnerships and special projects.
- Providing support for the writing of state, federal and private grant opportunities.

FEDERAL PROGRAMS (613 & 614)

Title I

Purpose: Under federal regulations the district is given funding to support schools which have high percentages of students on Free and Reduced lunch (over 40%). Over a third of the funds are allocated directly to the qualifying schools in BVSD, which they mostly allocated to staff providing interventions in Reading and Math. Other Title I funds support professional development for teachers, materials for interventions and family engagement activities.

Indicators of Demand: Seven elementary (Birch, Whittier, Pioneer, University Hill, Columbine, Sanchez, Emerald), Arapahoe Campus, and Justice MS/HS in BVSD currently qualify for Title I funding, serving over 2,200 students. Support and technical assistance are provided for intervention programming and professional development.

Family Literacy

Purpose: Meaningful family engagement activities are required by No Child Left Behind in all districts receiving Title I funding. The Family Literacy program in BVSD regularly offers ELD and GED classes at 4 sites around the district. Preschool and school-aged homework help are offered for the evening programs so children can readily see the model of lifelong learning in which their parents are engaged. These programs are supported by Title I and other grant funding.

Indicators of Demand: All programs are full and there are always more students awaiting space - able to serve approximately 200 adults per year.

McKinney-Vento

Purpose: The No Child Left Behind law includes the requirement that districts serve students with no fixed, adequate, or regular nighttime residence by getting them into school immediately, making sure that they have free breakfast and lunch and working with the families to provide school stability and make community resource referrals. BVSD accomplishes this centrally through the McKinney-Vento specialist and at each school site through the school based McKinney-Vento liaison. This program is funded through Title X and matching Title I funds, in addition to General Operating Fund support for transportation.



District Organizational Operating Departments (continued)

Business Services Division (continued)

Federal Programs (continued)

Indicators of Demand: Approximately 500 students qualify for these services in BVSD each year.

Title VII Indian Education

Purpose: Native American students are one of the lowest achieving groups in BVSD. This program provides community and academic support for these students and is funded by Title VII.

Indicators of Demand: We have 86 students identified as American Indian in BVSD. We offer tutoring and school supplies services for them through the Title VII grant to support and improve the school achievement of this group of students.



District Organizational Operating Departments (continued)

INFORMATION TECHNOLOGY (689/793)

Chief Information Officer: Andrew Moore

Purpose: Provide services and support to schools and departments within the district for enterprise applications (HR, Payroll, Finance, Student Information, Data Warehouse, Digital Communications), personal technology, data networking, telephones, educational technology and related staff development, technology planning, technical support, security, data privacy, and computer maintenance/repair.

Major areas include:

1. Student information processing for grade reporting, attendance, scheduling, record keeping, transcripts, and transportation/bus scheduling
2. Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing
3. District-wide data communications, networking (wireless/wired), e-mail, calendar, internet access, and internet services
4. Digital communication tools for staff, parent, students, vendors
5. Educational technology for the classroom
6. Systems to support our libraries
7. Technical support and maintenance/repair of all district computers and networks. (Approximately 8,000 PCs, 4,000 Macs/iPads, 26,000 Chromebooks, 1,500 projectors, 4,500 phones, 100 miles of private fiber)
8. Facilitates the District Technology Advisory Committee (DTAC)
9. In partnership with Business Services and Operations maintain the Security, Disaster Recovery and Business Continuity Planning (DR/BCP).
10. In partnership with HR and Business Services, RFP for the replacement of our ERP (Enterprise Relationship Management) systems and implement the identified solution.
11. 1:Web deployments for middle and high schools.
12. Develop and implement the Digital Web Communications strategy
13. Expand and support the Data Warehouse for students/staff metrics and analytics.
14. Upgrade the wired and wireless infrastructure throughout the district to allow for roughly 2 devices per staff/student to be connected at any one time.
15. Implement a new fully of premise VOIP telephone system
16. Migrate SharePoint to a Managed Service model
17. Student data privacy through policy, regulations, and practices
18. Password security through modern single sign on tools
19. Manage vendor relations for over 150 web based and 50 locally installed software tools



District Organizational Operating Departments (continued)

STUDENT ASSESSMENT & PROGRAM EVALUATION (608)

Department Head: *Executive Director of Student Assessment & Program Evaluation, Jonathan Dings, Ph.D.*

Purpose: Student Assessment and Program Evaluation is responsible for coordinating the collection of student assessment data related to the district strategic plan; designing and conducting evaluations of district programs; conducting data analysis; screening research proposals; and, serving as the state's district accountability contact. The department coordinates state-mandated testing and district survey administration, and reports results from these measures. In addition to supporting schools in improvement planning, the staff provides consultation and training to BVSD personnel in test administration, development, scoring and reporting, survey construction, evaluation design, and various other aspects of the collection, analysis, and interpretation of data.

Goals:

- Provide leadership and service in the use of data to maximize student learning and achievement.
- Foster community collaboration and develop partnerships that promote district priorities and student achievement.
- Provide leadership and service in the use of data to promote understanding and to reduce discrepancies in achievement between groups of students.
- Provide service in evaluation of staff attitude and professional development to support hiring and retaining a high-quality, committed staff.
- Provide service toward managing assets responsibly by evaluating the utilization of district resources to enhance student achievement.
- Implement a planning and assessment process for continuous improvement.

Indicators of Demand: Improvement planning data needs from schools, central administration, and board; state and federal accountability testing and reporting; research, planning, and program evaluation needs of the district involving design, data collection, analysis, interpretation and reporting.



District Organizational Operating Departments (continued)

ELEMENTARY SCHOOL LEADERSHIP (617)

Assistant Superintendent for School Leadership: Robbyn Fernandez

Purpose: The elementary school leadership budget provides funds for activities coordination and general assistance to elementary schools. In addition, the budget provides support for unforeseen school needs, and planned improvements in schools and the district.

Indicators of Demand:

Support and technical assistance are provided for schools, administration, organizational development, and continuous improvement in the district and its elementary schools.

ELEMENTARY SCHOOL LEADERSHIP (617)

Department Head: Executive Director of School Leadership, Nativity Miller

Purpose: Support the Assistant Superintendent for Elementary in the day to day priorities, communications and responses with staff and community. Guide principals and assistant principals in adhering to the requirements of BVSD Board of Education policy, state and federal laws. Identify and support district-endorsed best practices in elementary education.

PARENT AND FAMILY PARTNERSHIPS (635)

Department Head: Director of Parent and Family Partnerships, Ari Gerzon-Kessler

Purpose: The Director of Parent & Family Partnerships will provide leadership to BVSD's Family-School Partnership initiative, which seeks to build collaborative relationships between schools, families and the community to support the achievement, success and well-being of every child. The Director of Parent & Family Partnerships will oversee efforts to:

- Create a BVSD school culture that welcomes and supports all families.
- Facilitate timely, two-way, culturally-competent communication with families.
- Build on families' skills to better support their children's academic and social-emotional development.
- Engage families in classroom learning and decision-making processes.

The Director of Parent & Family Partnerships will also build bridges with community organizations supporting BVSD families in an effort to identify strategic partnership opportunities that would further the goals of BVSD's Family-School Partnership initiative.

Indicators of Demand

BVSD's School-Family Partnership initiative aims to build the capacity of BVSD schools to engage and support families, as well as the capacity of families to support their child's learning and wellbeing. Over 50 years of research show that when families and schools work in partnership, students are more successful in school; yet not all family partnership practices are equally effective to this end (Epstein et al, 2009, Jeynes, 2011, Sheldon & Jung, 2015). Through its Family-School Partnership initiative, BVSD will implement research-based family partnership strategies at the District, school and classroom level to maximize impacts on student success. A particular emphasis will be placed on increasing the District's capacity to partner with families who live in poverty or who speak a language other than English at home given that these two groups have been most affected by a historical achievement gap.



District Organizational Operating Departments (continued)

Elementary School Leadership (continued)

Parent and Family Partnerships (continued)

The Director of Parent and Family Partnerships will establish a network of BVSD educators who work with families representing every school in the District, who will share ideas and best practices regarding professional development and build collective knowledge of community resources to support families. The Director of Parent and Family Partnership will also work with District departments, employee groups and administrative leadership on integrating family partnership into their current practices.

EARLY CHILDHOOD EDUCATION (610)

Department Head: *Executive Director of Early Childhood & Mapleton Preschool, Kimberly Bloemen, M.Ed.*

Purpose: The Boulder Valley School District Early Childhood Program offers preschool classes for children ages three through five accredited through the State of Colorado Colorado Shines quality rating system. Children who are eligible to attend kindergarten (five years old on or before September 30th of the school year) are not eligible to attend BVSD preschool classes. BVSD preschool program provides young children and their families an environment that's language-rich and encourages exploration and problem solving while also developing key relationship skills so that young learners are propelled on the journey to achieve their full potential. Children follow their own unique patterns of growth and maturation and, consequently, teachers, paraeducators, and community liaisons build instruction around each child and family's specific needs, interests, and learning style. BVSD preschool children are enrolled under three preschool funding sources, each with specific eligibility guidelines: Colorado Preschool Program, tuition, or Special Education. Eligibility is based on the following criteria:

Colorado Preschool Program (CPP): Children who have identified state risk factor(s) may qualify for free preschool services through the Colorado Preschool Program. Children must be three or four years old on or before September 30th of the school year. Admission to the Colorado Preschool Program will be restricted to the number of funded slots by the Colorado Department of Education.

Special Education (SPED): Children with an educational disability, determined through a BVSD Child Find assessment, are eligible to attend preschool. Special education services to children are based upon each child's individual needs and occur within the context of the preschool classroom. Services are available for children beginning on the child's third birthday.

Tuition: A limited number of children whose families are interested in enrolling on a tuition basis are accepted at each of our sites. Tuition is \$400 per month for 4 half days a week, Tuesday through Friday. Tuition students are accepted through a lottery that operates late November through mid-January. Applications received after the annual lottery period will be enrolled on a space available basis or placed on a waiting list.



District Organizational Operating Departments (continued)

Elementary School Leadership (continued)

Early Childhood Education (continued)

Mapleton Early Childhood Center Preschool Enrichment Program (PEP)

PEP Half-Day Program: (Operated by the Early Childhood Education office for Mapleton only)

This program runs Tuesday through Friday. The monthly tuition is \$495. Children enrolled in the PEP half-day option must be enrolled in a morning or afternoon preschool program funded through CPP, SPED, or Tuition to enroll in PEP program. This is an enrichment program that extends the child's day to offer a full-day of programming.

PEP Full-Day Program: (Operated by the Early Childhood Education office for Mapleton only)

Monday through Friday from 8 am – 3 pm. The monthly tuition is \$1100. In addition, the ECE program enrolls children in the Colorado Preschool Program/ECARES enrollment available in this program.

Indicators of Demand:

- PK November 1st and December 1st count data
- Tuition lottery and wait list data
- Annual Child Find eligibility data
- Annual Colorado Preschool Program/ECARES Annual Report

K-8, MIDDLE & HIGH SCHOOL LEADERSHIP (618)

Assistant Superintendent for School Leadership: Margaret Crespo

Purpose: The K-8, middle, and high school leadership budget provides funds for activities coordination and general assistance to middle schools and high schools. In addition, the budget provides support for unforeseen school needs, and planned improvements in schools and the district.

Indicators of Demand:

Support and technical assistance are provided for schools, administration, organizational development, and continuous improvement in the district and its middle schools.

SPECIAL EDUCATION (611)

Department Head: *Executive Director of Special Education, Dennis Rastatter*

Purpose: Federal and state regulations require that the Boulder Valley School District seek out and evaluate all children suspected of having a disability between the ages of 3 and 21 years of age. If a child is found eligible for an educational disability, the district is required to provide an Individualized Educational Plan (IEP) that identifies educational goals and related services necessary for the child to have access to a Free and appropriate Public Education (FAPE).

Indicators of Demand

- The number of disabled and special needs students identified and served each year is approximately 3,000.
- Homebound instruction is provided for approximately 26 students per year.



District Organizational Operating Departments (continued)

K-8, Middle & High School Leadership (continued)

CAREER AND TECHNICAL EDUCATION (609)

Department Head: *Director of Career and Technical Education, Arlie Huffman*

Purpose: Career and Technical Education (CTE) is responsible for researching designing, implementing and supporting CTE programs for BVSD. CTE is responsible for assuring compliance with Colorado Community College System (CCCS) procedures and policies, regulations for Career and Technical Act (CTA) reimbursement, Perkins funding modernization expectations, CTE program approval protocol, and CDE teacher CTE endorsement.

Indicators of Demand:

- VE135 Completion and Post-secondary tracking data
- Implementation of CTE legislative initiatives
- Analysis of career trends and job market
- State mandated ICAP design and implementation
- Tracking district reimbursement to enhance federal Perkins funding
- Maintenance and modernization of district middle and high school programming
- Compliance and data coordinator for CDE/CTE
- Yearly mandated articulation agreement approval with Colorado community colleges
- State mandated Program approval for alignment with CCCS (Colorado Community College System)

ONLINE LEARNING (625)

Boulder Universal (461)

BVSD Online (595)

Department Head: *Director of Online Learning and Education Options, Rich Affleck*

Purpose: The Office of Online Learning supports the delivery of instruction through the use of a cloud-based learning management system. Instruction may be a single course, a full course load delivered entirely online, or may be a blend of traditional classroom instruction and online lessons. BVSD hosts a K-12 online school and offers single online courses to all BVSD students. Online Learning supports all district staff with an online venue for Professional Development courses, thereby reducing the cost of substitutes and time away from the classroom or workplace.

Boulder Universal (BU) is a multi-district online school that provides full-time enrollment for students residing in Colorado and hybrid options for students enrolled in BVSD schools. BU provides a comprehensive curriculum leading to a full diploma through a virtual environment. Athletes, performing artists, and non-traditional students as well as students with a severe illness appreciate the flexibility a virtual format offers.

Students in brick and mortar schools are supported with opportunities for supplemental courses delivered through **BVSD Online**. Full semester courses, high interest areas not offered at the school, and credit recovery courses are delivered year-round. This allows credit to be recovered sooner than traditional summer school allows. Teachers may access lessons for their own use during and beyond classroom time, thus extending the learning day and year.

The **Office of Online Learning** supports the 24/7/365 day availability of our learning management system, responds to all technical issues, and provides related training. Enrollments, fees, grade and credit reports for online courses provided by BVSD are managed by the Office of Online Learning. The Director of Online Learning leads the staff of Boulder Universal and Boulder Explore.



District Organizational Operating Departments (continued)

K-8, Middle & High School Leadership (continued)

Online Learning (continued)

Indicators of Demand:

BU

- October 1 Count, student demand
- Administrative Transfer
- Open enrollment from another district

BVSD Online

- Supplemental, student demand
- Course failure

SECONDARY EDUCATION LEADERSHIP (619)

Department Head: *Executive Director of School Leadership, Michele DeBerry*

Support the Assistant Superintendent for K-8 and Secondary in the day to day priorities, communications and responses with staff and community. Direct high school athletics including support for high school athletic directors, Colorado High School Activities Association and league meetings and allocation of Fund 16 in its entirety. Provide feedback and insight for bond facility improvement decisions. Guide principals and assistant principals in adhering to the requirements of BVSD Board of Education policy, state and federal laws. Identify and support district-endorsed best practices in secondary education.

STUDENT SERVICES (635)

Department Head: *Director of Student Services, Mike Lowe*

Purpose: Mentor school administration in adherence to BVSD Board of Education policy, state and federal laws. Assist school leadership conducting school discipline utilizing district-endorsed best practices. Monitor school discipline data and prepared requested district and state reports. Manage K-12 student activity and intramural programs including monitoring allocation, expense and revenues. Direct a middle level athletic program which provides a broad range of opportunities for student to explore interest and develop skills. Collect, monitor, and report student participation data for athletics, intramurals and clubs. Support the Community Schools Program and district Maintenance in the use and upkeep of athletic facilities. Coordinate extended field trips, out of state travel and international travel.

Indicators of Demand:

- Discipline Data
- Intramural and Student Activity Sponsor Management
- Club and Activity Participation Data
- Facility Scheduling and Use

Indicators of Demand:

- Athletics Fund management
- Discipline data
- Attendance data
- Truancy case load
- Discipline data



District Organizational Operating Departments (continued)

K-8, Middle & High School Leadership (continued)

STUDENT SUPPORT (619)

Department Head: *Director of Student Support, Tammy Lawrence*

Purpose: Mentor school counselors and school leadership in adherence to BVSD Board of Education policy, state and federal laws. Identify and and train staff on district-endorsed best practices for mental health, bullying prevention, school avoidance and trauma response. Manage programs and grants which support student mental health, attendance and graduation. Assist school and district personnel in implementing attendance policies and practices which lead to maximum time in class. Collaborate with community organizations and agencies in pursuit of partnerships which support student social and emotional well-being.

Indicators of Demand:

- Attendance Data
- Truancy Case Load
- Individual Career and Academic Plans (ICAP) as legislated by Colorado SB 09-256
- Community Resource Team Membership

HEALTH SERVICES AND MEDICAID (698)

Department Head: *Director of Health Services & Medicaid, Stephanie Faren*

Purpose: Health Services administers the student health program and district medical emergency response system (Emergency Response Teams); provides training and supervision of lay persons who perform medical procedures, administer medications, and maintain student health information. Health Services collaborates with school health endeavors district-wide and maintains a health and wellness coordinator position. Other duties include care planning for students with identified health conditions, creating health reports for Special Education evaluations, 504 reports, and regular education students with health concerns. They manage the Red Cross certified First Aid, CPR, and defibrillator instructors for the district and offer multiple classes in these areas in conjunction with Community Schools. The department manages minor and major public health concerns, especially infectious diseases in collaboration with the local and state health departments. State required vision and hearing screenings are performed by Health Services screening teams. Dental screenings are done in collaboration with Dental Aid and our staff. The School Medicaid program is managed by a Medicaid coordinator hired by the department and this division brings multiple resources back into the district to meet the unmet health needs of the students and district community.



District Organizational Operating Departments (continued)

K-8, Middle & High School Leadership (continued)

Health Services (continued)

Indicators of Demand: Services provided to all BVSD students as indicated including:

Service Provided	Students Served in 2016-2017
Vision screening	18,760
Dental screening	744
Health room visits	117,396
Administered medication (daily)	3,593
Resource nurse case management families	14
Number of students with Top 10 chronic health conditions as required by CDE	5,600
Nurse involvement in IEPs	407
504 health care plans	235
Health care plans	1,586

DISTRICT-WIDE CURRICULUM, INSTRUCTION, INTERVENTION SERVICES AND EQUITY WORK (605)

Assistant Superintendent Instructional Services & Equity: Samantha Messier, Ph.D.

Purpose: The responsibilities of Instructional Services and Equity (ISE) include the integration of effective instructional practices, rigorous curriculum development and implementation, at-risk student support services, English language development, and advanced academic services as well as the oversight of the district's equity initiatives to ensure the district motto—Excellence and Equity—is realized for every student and his/her family.

Indicators of Demand: BVSD has persistent opportunity and achievement gaps as is shown through enrollment patterns in advanced coursework and uneven state standardized test scores among some student sub-groups. To address those issues and more, equity and targeted instructional initiatives have been created over the years. In addition, ISE partners with Boulder Valley Safe Schools Coalition, community liaisons and City and County agencies, District Leadership Team planning, Equity Advisory Committee, equity initiatives oversight, Family Engagement, American Indian initiatives, as well as provide oversight and development of professional development for various district departments, Parent Engagement Network, youth leadership conferences and federal programs and grants to provide a broad-base of student support services. Staff, students, parents, and community members are engaged in the initiatives in an attempt to eliminate the gaps for every student and to make the district's vision of broad students' success reality.



District Organizational Operating Departments (continued)

INSTRUCTIONAL SERVICES & EQUITY

Literacy (634), Mathematics (636), Science (637), Art & Music (631/632), Health & PE (633/630), Social Studies (638), World Languages (639)

Assistant Superintendent Instructional Services & Equity: Samantha Messier, Ph.D.

Purpose: Instructional Services & Equity provides leadership, direction, and support for:

- **Curriculum development** - reviewing, revising, and implementing the district's K-12 curriculum
- **Teacher and administrator professional learning** - coordinating professional learning opportunities along with the Professional Learning Department for certified staff and licensed building administrative staff
- **Fine Arts, PE and Health** – implementing the district's PK-12 Fine Arts, PE and Health programs
- **Literacy/Language Arts** - implementing the district's PK-12 literacy programs, including the requirements of the READ ACT and School Readiness legislation, as well as the K-12 Language Arts program
- **Math** - implementing the district's PK-12 Math program
- **Science** - implementing the district's PK-12 Science program including the FOSS Science Program Center that provides elementary schools with training and materials to implement the FOSS Science program
- **Social Studies** – implementing the district's PK-12 Social Studies program
- **Title 2** Highly Qualified Staff Federal Grant to support embedded professional development for new teachers (the Teacher Induction Program) and mathematics
- **Learning Materials Adoption** – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials

Goals:

- Revise curriculum for each content area that is aligned to state standards and:
 - Ensures a personally relevant, culturally-responsive curriculum.
 - Includes an assessment continuum to monitor, intervene and extend learning to on-grade-level or above.
 - Create a coherent curriculum aligned to effective instructional practice.
- Partner with Departments of School Leadership (Elementary and Secondary)
 - Build capacity of teacher to become skilled in equitable instructional practices.
 - Build capacity of building leadership to implement equitable instructional practices in schools.
- Partner with the department of Student Assessment and Program Evaluation to clearly articulate and implement a system of assessments and interventions that supports high quality instruction for students that need additional support to reach proficiency.
- Create a system for identifying students that need interventions.
- Eliminate remedial and low level courses and implement support structures for ensuring student success as they access grade-level or above content.
- Develop and implement policies that initiate increased opportunity in access to programs and courses for traditionally under-served student populations.
- Engage community in discussions about the importance of high expectations for all students.
Address strategic plan work priorities related to the areas of "Learning," Talent," and "Partnerships," as appropriate.

Indicators of Demand: Over 31,000 students and their 1,800 teachers need a system-wide curriculum that directs what students should know and be able to do based on national and state standards. National and state required assessments are coordinated out of this office as is the ongoing professional learning required for increasing the effectiveness of teachers and knowledge to use the data from these assessments.



District Organizational Operating Departments (continued)

EDUCATIONAL INNOVATIONS (644)

Department Head: *Director of Educational Innovations, Kiffany Lychock*

Purpose: The Director of Innovation will lead the transformation of the physical environments and guide the instructional practices of BVSD schools to support 21st century college/career expectations. The Director of Innovation will be responsible for ensuring the integration of innovative learning spaces into bond projects. The educational innovation visioning process will inform the planning of school bond/innovation projects. The Director will work with Design Advisory Teams, district level staff and community and lead the innovation work within the facility and program design and implementation. The Director will design and lead professional learning to support the integration of innovative instructional practices. The Director will collaborate with other instructional departments to embed innovative instructional practices into BVSD curriculum and assessment practices.

Indicators of Demand: In November 2014, Boulder Valley School District voters approved a \$576.5M Bond Program for capital improvements to all buildings in the district. Included in the Bond Program will be the replacement of three existing schools, construction of a new school campus, creation of a district professional learning academy and renovation of select learning spaces in all schools to support innovative approaches for instruction. The bond package includes over 20 million dollars for Educational Innovation.

Typical of most school districts in the nation, BVSD school buildings were designed to support an educational system that was designed early in the last century to prepare workers for success in the industrial age. While the context in which our schools and students operate has changed dramatically, the buildings have not. BVSD will seize the opportunity at hand and begin a transformation in the school buildings. BVSD strives to establish learning practices, professional development and physical environments that support 21st century college/career expectations.

In the fall of 2015, BVSD engaged in an educational innovation visioning process to establish our Innovation Guiding Principles. These principles help ensure that in building our innovative learning environments with our Bond program that we continually and consistently focus on how these new spaces can best support instruction in our buildings. The Director of Innovation will support schools in creating a project plan with learning outcomes and measurements of impact during implementation. In the year following construction, the Director of Innovation will support schools in executing the project plan and in providing information to their community on the impact of their innovation project on learning in their building.



District Organizational Operating Departments (continued)

ADVANCED ACADEMIC SERVICES (614)

Department Head: *Director of Student Success, Maia Jourgensen*

Purpose: In accordance with the Exceptional Children’s Educational Act (ECEA) the BVSD identifies, assesses, and provides programming for students who are talented and gifted. In BVSD, talented and gifted students are defined as those from kindergarten through twelfth grade whose demonstrated or potential abilities are so outstanding that it becomes essential to provide them with qualitatively different educational programming. Students are identified using multiple criteria. Programming is designed to meet cognitive and affective needs through opportunities for acceleration, complexity of thinking and in-depth learning. Individualized programming and goals are documented in an Advanced Learning Plan (ALP) or Individual Career and Academic Plan (ICAP). Talented and gifted students include gifted students with disabilities (i.e. twice exceptional) and students with exceptional abilities or potential from all socio-economic, ethnic and cultural populations. Talented and gifted students are capable of high performance, exceptional production, or exceptional learning behavior by virtue of any or a combination of these areas of giftedness: general or specific intellectual ability, specific academic aptitude, creative or productive thinking, leadership abilities, visual arts, performing arts, musical or psychomotor abilities.

The Office of Advanced Academic Services:

- Supports schools in developing and implementing effective talented and gifted programming for students;
- Provides professional development and resources to schools and the community;
- Trains Gifted and Talented Educational Advisors (GT Tutors) who work in schools;
- Directs the Talented and Gifted District Advisory Committee;
- Oversees the BVSD sponsored enrichment activities including: Corden Pharma Colorado Science Fair, Destination Imagination, Literary Magazine, and National History Day;
- Maintains online information and resources including a website, email list, newsletter, parent handbook, and talented and gifted advisor handbook;
- Conducts the Early Access process for highly advanced four and five year olds; and
- Complies with state reporting and review processes.

As part of the required annual program plans and year-end reports submitted to the Colorado Department of Education program-specific goals based on data such as student growth, surveys, and achievement measures are developed.

STUDENT SUCCESS (613)

Department Head: *Director of Student Success, Maia Jourgensen*

Purpose: The responsibilities of this office include the development of and leadership for leading the Board approved strategic plan for System of Supports (also known as Multi-tiered Systems of Support), oversight of Advanced Academic Services, and also serving as the CDE contact for Parent Engagement, and leading the Board approved Strategic Plans for Family and Parent Partnerships and Multi-Tiered System of Supports (MTSS).

The Director of Student Success leads the strategic plan work for Systems of Support, leading, facilitating, and coordinating with other student support providers, e.g., Special Education, English Language Development, Advanced Academic Services, Counseling Services, etc.



District Organizational Operating Departments (continued)

Student Success (continued)

Leadership for the Family and Parent Partnerships Strategic Plan will be closely tied to the Board approved Strategic Plan:

1. Cultivate and sustain active and meaningful family engagement, providing emphasis on engaging parents/guardians from diverse backgrounds.
2. Consult and collaborate with families to include them in school and district planning, providing emphasis on engaging families that represent the school demographic.
3. Help families understand the educational process and provide training opportunities for their role in supporting student achievement.
4. Evaluate the effectiveness of the parent/guardian/family engagement strategies to help all students be successful.

Leadership for MTSS will be as follows and in alignment with the Board approved Strategic Plan: to establish a consistent, district-wide whole-school, prevention-based framework for improving learning outcomes for every student through a layered continuum of evidence-based practices and systems. A district leadership team will ensure system coherence and alignment of the six Colorado MTSS Essential Components. Significant work includes adopting the CDE framework for MTSS, utilizing a comprehensive data management system, training staff, and program evaluation. The impact of the work will strengthen the system of support for all schools and all children.

Indicators of Demand: To address the achievement and opportunity gaps that exist district wide, the Office of Student Success focuses on meeting the unique needs of targeted groups of students and providing integrated systems of support for every student and family in the BVSD.

LANGUAGE DEVELOPMENT (616)

Department Head: Kristin Nelson-Steinhoff

Purpose: Under federal and state regulations the district is required to identify, assess, and provide English language acquisition services to identify limited English proficient students. The General Operating Fund moneys allocated to the department of Language Development are primarily dedicated to the provision of instructional and support services for English Language Learners.

Indicators of Demand:

Approximately 2,400 second language students are not yet fully English proficient.



Boulder Valley School District

Excellence and Equity

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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
Boulder Community School of Integrated Studies (BCSIS)	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Phil Katsampes	306
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Tanner Dayhoff	425
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	346
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	John Kiemele	410
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Bianca Gallegos	456
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	254
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	293
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Hollene Davis	566
Douglass	840 75 th St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	396
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	407
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	387
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Christa Keppler	420
Flatirons	1150 7 th St., Boulder, CO 80302	720-561-4600	Scott Boesel	228
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Nick Vanderpol	457
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Josh Baldner	19
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	296
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Jeannie Tynecki	291
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	Scott Boesel	15
Kohl	1000 W. 10 th Ave., Broomfield, CO 80020	720-561-8600	Geoff Sandfort	402
Lafayette	101 N. Belmont Ave., Lafayette, CO 80026	720-561-8900	Stephanie Jackman	427
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Jeff Miller	563
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	260
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Laurel Reckert	248
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Guillermo Medina	444
Barnard D. Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	Cameo Rainaldo-Dedomines	463
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Kent Cruger	331
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Jennifer Bedford	439
University Hill	956 16 th St., Boulder, CO 80302	720-561-5416	Ina Rodriguez-Myer	422
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Sarah Oswick	400
			Total	10,371

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	Tracy Stegall	861
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	Robyn Hamasaki	850
Meadowlark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	577
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	742
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Rick Elertson	247
Boulder Universal	http://bou.bvdsd.org	720-561-5500	Rich Affleck	63
			Total	3,340
Middle Schools (6-8)			Principal	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Mike Medina	693
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Chris Meyer	565
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Justin McMillan	668
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	John McCluskey	634
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Ginny Vidulich	678
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	John Riggs	490
Nevin Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Roy Holloway	581
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	John White	538
			Total	4,847
High Schools (9-12)			Principal	
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	2,092
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,562
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Dan Ryan	1,308
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Donald Stensrud	2,174
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Neil Anderson	1,706
New Vista	700 20 th St., Boulder, CO 80302	720-561-8700	Kirk Quitter	312
			Total	9,295
Charter Schools			Principal	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	100
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	96
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Kyle Mathews	1,446
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	358
			Total	2,348
Other (Contracted, CPP, SPED)				679
Total District Enrollment				30,880

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)

Boulder Community School of Integrated Studies (BCSIS)

<http://bcsis.bvdsd.org>

Projected Enrollment: 306

161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,298,508 non-SRA	SRA
Regular Education:	14.797	\$ 1,487,788	\$ 17,564
Special Education:	2.000	213,369	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,530	-
English Language Development:	0.250	26,480	-
Talented & Gifted Education:	0.190	8,246	-
Student Services:	0.500	44,415	-
Instructional Staff Support:	-	-	2,901
Library Services:	0.500	55,047	-
School Administration:	3.000	293,431	3,537
Operations and Maintenance:	1.250	78,979	2,003
Health Room:	0.500	23,915	-
Utilities:	-	37,303	-
TOTALS:	22.987	\$ 2,272,503	\$ 26,005

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	303	302	303	296	302	287	279	287	295	277
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	1	1	1	0	0	0	1	0	0	1
Out of District	2	1	3	5	5	6	5	6	5	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	1% 2	1% 2	1% 3	1% 4	1% 4	1% 2	1% 2	0% 1	1% 2	3% 9
Caucasian	82% 252	81% 247	81% 250	81% 245	83% 254	85% 251	84% 246	84% 248	83% 250	90% 255
Asian	2% 7	2% 6	1% 4	1% 3	2% 3	1% 3	3% 9	4% 11	4% 12	4% 10
Hispanic	8% 24	9% 27	11% 33	10% 31	9% 29	8% 23	7% 21	7% 22	7% 22	4% 10
Native Hawaiian	0% 1	0% 1	1% 2	1% 2	1% 2	0% 0	0% 1	0% 1	0% 0	0% 0
Multi	7% 20	7% 20	5% 16	5% 16	5% 15	5% 14	5% 15	4% 12	5% 14	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 149	49% 149	52% 160	50% 150	46% 142	46% 136	48% 140	50% 148	52% 155	52% 148
Male	51% 157	51% 155	48% 149	50% 151	54% 165	54% 158	52% 154	50% 147	48% 145	48% 136
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	1% 4	3% 8	3% 10	4% 11	3% 10	2% 5	3% 10	3% 8	3% 9	2% 5
Free/Reduced Lunch	14% 43	12% 36	16% 48	19% 56	17% 53	18% 53	18% 52	18% 53	20% 59	19% 42
SPED	13% 39	12% 37	13% 39	11% 34	11% 34	9% 26	12% 34	11% 31	8% 23	11% 30
504	4% 12	3% 9	3% 9	2% 5	2% 7	2% 5	2% 6	1% 3	0% 1	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Bear Creek Elementary

<http://bce.bvdsd.org>

Projected Enrollment: 425

119 BEAR CREEK ELEMENTARY			
	Staff	Total Budget \$3,198,829 non-SRA	SRA
Regular Education:	21.278	\$ 2,143,368	\$ 27,550
Special Education:	4.785	298,837	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,854	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.276	11,627	-
Student Services:	0.500	41,662	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	112,202	-
School Administration:	3.125	319,582	2,700
Operations and Maintenance:	2.000	127,787	2,500
Health Room:	0.500	19,067	-
Utilities:	-	87,093	-
TOTALS:	33.464	\$ 3,166,079	\$ 32,750

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	433	454	446	456	408	406	371	349	340	312
BVSD OE-Out	44	46	51	54	36	44	56	60	53	51
BVSD OE-In	29	35	43	43	44	44	57	69	79	107
Placements-Out	2	4	3	4	1	0	0	1	0	1
Placements-In	11	7	1	0	1	1	2	0	0	1
Out of District	0	2	2	0	0	4	4	1	1	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	1% 3
African American	1% 3	1% 3	0% 2	0% 2	1% 3	0% 2	1% 2	1% 2	0% 1	1% 5
Caucasian	78% 332	79% 352	77% 337	78% 343	76% 316	78% 322	75% 295	72% 271	76% 280	80% 283
Asian	6% 35	7% 32	7% 32	7% 30	8% 31	7% 29	8% 32	10% 39	8% 30	10% 46
Hispanic	4% 19	5% 22	6% 26	5% 22	5% 19	4% 17	6% 23	7% 28	6% 22	4% 15
Native Hawaiian	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0
Multi	8% 36	9% 39	9% 40	10% 44	12% 48	11% 44	10% 38	10% 36	9% 32	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 209	50% 225	51% 223	49% 218	48% 202	50% 207	48% 186	50% 189	47% 173	46% 163
Male	51% 216	50% 223	49% 215	51% 223	52% 215	50% 207	52% 205	50% 189	53% 194	54% 189
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	3% 12	2% 10	3% 11	1% 5	2% 7	2% 7	3% 13	2% 8	2% 9	4% 13
Free/Reduced Lunch	2% 8	3% 13	4% 16	3% 15	4% 15	3% 14	4% 16	3% 10	4% 13	5% 17
SPED	8% 34	9% 39	5% 22	4% 18	6% 25	4% 15	5% 19	5% 19	5% 18	5% 17
504	3% 11	1% 5	1% 4	1% 5	1% 4	1% 6	1% 3	0% 1	0% 1	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Birch Elementary

<http://bie.bvdsd.org>

Projected Enrollment: 346

120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,541,487 non-SRA	SRA
Regular Education:	23.188	\$ 2,254,337	\$ 37,945
Special Education:	5.345	400,229	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,854	-
English Language Development:	1.000	105,911	-
Talented & Gifted Education:	0.252	10,937	-
Student Services:	1.000	91,267	-
Instructional Staff Support:	-	-	6,859
Library Services:	1.000	111,596	-
School Administration:	3.250	293,344	-
Operations and Maintenance:	2.000	128,800	3,226
Health Room:	0.500	20,627	-
Utilities:	-	71,555	-
TOTALS:	37.535	\$ 3,493,457	\$ 48,030

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	347	369	368	344	340	329	344	369	415	429
BVSD OE-Out	92	106	111	90	93	89	86	76	92	83
BVSD OE-In	34	41	40	33	35	42	45	55	48	40
Placements-Out	7	7	7	4	4	2	3	3	1	12
Placements-In	10	14	16	17	11	11	12	11	15	13
Out of District	54	61	56	66	52	43	29	26	30	17

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0% 1	0% 1	1% 3	1% 5	1% 3	1% 3	2% 7	1% 3	1% 5
African American	2% 7	1% 4	1% 2	2% 6	2% 7	2% 7	2% 5	1% 4	1% 5	2% 8
Caucasian	66% 230	67% 248	67% 245	63% 228	64% 218	69% 229	69% 231	65% 245	68% 281	75% 303
Asian	5% 17	6% 22	6% 23	6% 23	5% 16	3% 11	4% 13	3% 11	3% 12	3% 18
Hispanic	24% 83	23% 85	23% 85	24% 88	24% 83	22% 72	19% 64	22% 84	21% 86	17% 69
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	2% 8	3% 11	3% 12	4% 16	3% 10	3% 11	5% 17	7% 25	7% 28	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 174	50% 185	50% 185	49% 180	51% 173	50% 168	52% 174	50% 188	49% 203	49% 197
Male	50% 172	50% 186	50% 183	51% 184	49% 166	50% 165	48% 159	50% 188	51% 212	51% 206
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	12% 40	13% 50	14% 53	13% 49	10% 33	8% 27	9% 31	9% 35	9% 38	11% 43
Free/Reduced Lunch	34% 117	27% 102	33% 123	43% 158	36% 122	32% 108	31% 103	32% 120	29% 120	30% 119
SPED	16% 57	14% 53	14% 50	13% 48	14% 49	13% 44	13% 42	11% 43	11% 46	8% 34
504	1% 5	2% 7	2% 6	1% 3	1% 4	0% 1	1% 2	1% 4	1% 3	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Coal Creek Elementary

<http://cce.bvdsd.org/>

Projected Enrollment: 410

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$2,873,916	
		non-SRA	SRA
Regular Education:	20.014	\$ 2,002,074	\$ 24,487
Special Education:	1.000	106,686	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,854	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.255	11,067	-
Student Services:	0.500	44,415	-
Instructional Staff Support:	-	-	2,100
Library Services:	1.000	114,174	-
School Administration:	3.125	330,964	1,000
Operations and Maintenance:	2.000	124,857	3,988
Health Room:	0.500	23,111	-
Utilities:	-	80,139	-
TOTALS:	28.394	\$ 2,842,341	\$ 31,575

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	469	467	455	471	478	477	472	464	469	447
BVSD OE-Out	94	92	84	81	87	95	100	84	95	94
BVSD OE-In	35	42	43	36	40	49	63	75	82	91
Placements-Out	8	9	4	9	11	7	8	10	6	7
Placements-In	3	4	1	0	0	0	0	0	0	0
Out of District	8	7	8	9	7	7	7	8	14	11

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0% 1	1% 3	1% 3	0% 2	0% 2	0% 1	0% 1	0% 0	1% 3
African American	0% 2	0% 1	1% 4	0% 2	0% 1	0% 2	1% 4	0% 2	0% 2	1% 6
Caucasian	80% 327	83% 346	82% 344	82% 349	83% 355	83% 358	80% 364	82% 385	83% 384	91% 408
Asian	3% 13	3% 12	4% 15	3% 14	3% 13	3% 15	3% 14	3% 16	3% 16	3% 13
Hispanic	10% 42	7% 30	6% 24	6% 26	7% 29	5% 23	8% 34	7% 33	8% 35	4% 18
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 25	6% 26	6% 26	7% 31	6% 26	7% 31	8% 36	6% 30	6% 27	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 196	50% 207	51% 214	53% 227	51% 219	46% 197	49% 222	49% 227	50% 233	50% 222
Male	52% 214	50% 209	49% 203	47% 199	49% 208	54% 234	51% 231	51% 240	50% 231	50% 226
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	1% 5	0% 2	0% 0	0% 2	1% 3	1% 4	1% 4	1% 5	1% 6	1% 5
Free/Reduced Lunch	10% 40	6% 27	10% 40	11% 45	9% 40	7% 30	10% 44	8% 30	7% 33	8% 34
SPED	12% 49	10% 42	8% 35	9% 37	9% 40	7% 29	8% 28	7% 35	7% 34	7% 33
504	1% 5	1% 3	1% 5	1% 6	1% 6	1% 4	0% 2	1% 3	0% 1	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Columbine Elementary

<http://columbineelementary.org>

Projected Enrollment: 456

124 COLUMBINE ELEMENTARY			
	Staff	Total Budget \$4,765,733 non-SRA	SRA
Regular Education:	27.531	\$ 2,676,282	\$ 59,971
Special Education:	4.017	380,317	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,178	-
English Language Development:	5.750	611,167	-
Talented & Gifted Education:	0.814	75,309	500
Student Services:	1.000	84,870	-
Instructional Staff Support:	-	-	3,398
Library Services:	1.000	127,737	-
School Administration:	4.259	406,784	9,426
Operations and Maintenance:	2.500	153,057	7,350
Health Room:	0.500	22,351	-
Utilities:	-	140,536	-
TOTALS:	47.371	\$ 4,684,588	\$ 81,145

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	617	650	697	670	659	651	621	616	565	537
BVSD OE-Out	224	234	287	260	274	285	293	304	290	274
BVSD OE-In	61	74	79	82	77	75	77	62	87	94
Placements-Out	16	19	18	11	12	7	7	7	9	13
Placements-In	22	15	11	0	4	5	5	8	4	4
Out of District	4	2	2	1	3	2	3	7	7	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0 % 1	1 % 3	1 % 3	0 % 2	1 % 4	1 % 5	1 % 5	1 % 4	1 % 2
African American	1% 4	1% 4	1% 5	1% 4	1% 3	1% 5	2% 7	2% 7	1% 3	1% 3
Caucasian	39% 177	37% 180	37% 181	37% 176	33% 149	30% 132	24% 100	22% 88	17% 61	16% 53
Asian	2% 9	3% 13	2% 12	4% 18	2% 14	3% 14	4% 16	4% 16	4% 13	4% 16
Hispanic	54% 245	55% 268	55% 268	56% 272	59% 270	62% 269	67% 280	70% 277	77% 282	79% 285
Native Hawaiian	0% 0	0% 0	0% 1	0 % 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 20	4% 17	3% 16	2% 9	4% 16	3% 12	2% 7	1% 5	1% 5	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	52% 238	50% 241	50% 242	52% 252	52% 234	53% 229	51% 213	52% 208	52% 191	52% 186
Male	48% 218	50% 242	50% 244	48% 230	48% 220	47% 207	49% 202	48% 190	48% 177	48% 173
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	45% 206	50 % 242	49% 239	52% 253	56% 256	61% 268	67% 279	66% 262	76% 288	72% 258
Free/Reduced Lunch	59% 269	51 % 248	59% 288	64% 309	69% 313	61% 265	64% 267	73% 292	75% 275	76% 273
SPED	14% 63	13 % 64	12% 59	12% 56	11% 51	10% 42	10% 40	10% 40	10% 37	9% 33
504	2% 8	1 % 6	2% 10	2% 9	1% 4	1% 4	1% 5	1% 2	0% 1	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Community Montessori

<http://cme.bvdsd.org/Pages/default.aspx>

Projected Enrollment: 254

193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,412,150 non-SRA	SRA
Regular Education:	14.293	\$ 1,418,809	\$ 17,276
Special Education:	2.000	212,158	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,088	-
English Language Development:	1.000	106,154	-
Talented & Gifted Education:	0.159	6,901	-
Student Services:	1.000	77,271	-
Instructional Staff Support:	-	-	3,115
Library Services:	0.500	40,293	-
School Administration:	3.000	303,440	1,335
Operations and Maintenance:	2.000	117,238	2,254
Health Room:	0.500	22,351	-
Utilities:	-	80,467	-
TOTALS:	24.452	\$ 2,388,170	\$ 23,980

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	228	228	235	245	254	241	228	243	236	226
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	6	5	2	1	1	0	0	0	0	0
Out of District	20	15	13	16	14	11	6	8	11	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	1% 2	0% 1	1% 2	0% 0
African American	2% 5	2% 6	2% 5	1% 3	1% 2	1% 2	0% 0	0% 0	0% 0	1% 3
Caucasian	66% 167	68% 171	68% 171	70% 184	68% 183	66% 169	62% 154	60% 153	64% 160	68% 160
Asian	6% 14	5% 12	3% 8	4% 10	6% 18	7% 19	10% 25	10% 26	10% 25	10% 32
Hispanic	18% 46	17% 41	18% 44	16% 43	16% 44	18% 45	20% 49	20% 52	18% 45	17% 41
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	9% 22	7% 18	9% 23	8% 22	8% 22	8% 20	8% 19	10% 25	7% 17	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 124	50% 124	53% 134	49% 129	48% 128	48% 122	46% 114	47% 121	48% 119	46% 108
Male	51% 130	50% 124	47% 117	51% 133	52% 141	52% 133	54% 135	53% 136	52% 130	54% 128
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	19% 47	19% 46	17% 42	15% 39	13% 35	16% 42	19% 47	19% 48	17% 43	17% 40
Free/Reduced Lunch	23% 58	18% 44	17% 42	17% 45	19% 50	22% 56	26% 64	24% 62	21% 52	21% 50
SPED	14% 36	13% 31	8% 19	6% 16	6% 16	7% 18	8% 21	9% 13	8% 20	6% 14
504	2% 6	2% 5	1% 2	2% 4	1% 3	1% 2	2% 4	0% 1	0% 0	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Creekside Elementary

<http://cre.bvdsd.org/>

Projected Enrollment: 293

164 CREEKSIDE ELEMENTARY			
	Staff	Total Budget \$3,315,818	
		non-SRA	SRA
Regular Education:	19.730	\$ 1,890,138	\$ 17,409
Special Education:	7.694	538,938	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,529	-
English Language Development:	1.500	160,198	-
Talented & Gifted Education:	0.189	8,201	150
Student Services:	1.000	100,156	800
Instructional Staff Support:	-	-	4,300
Library Services:	0.500	62,287	500
School Administration:	2.875	274,113	9,571
Operations and Maintenance:	2.000	126,900	5,800
Health Room:	0.500	24,471	-
Utilities:	-	88,357	-
TOTALS:	35.988	\$ 3,277,288	\$ 38,530

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	501	503	518	501	528	517	470	481	514	508
BVSD OE-Out	266	277	289	270	280	267	240	254	255	249
BVSD OE-In	54	34	42	40	36	34	47	55	38	37
Placements-Out	11	8	4	3	3	3	3	1	1	0
Placements-In	11	19	15	17	11	18	13	14	19	22
Out of District	6	5	5	4	3	4	1	4	4	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	1% 4	1 % 3	2% 5	1 % 4	1 % 3	0 % 0	0 % 0	1 % 2	1 % 2	1 % 3
African American	0% 1	1% 4	2% 5	2% 7	4% 11	3% 8	2% 7	3% 10	4% 12	4% 13
Caucasian	66% 194	63% 170	60% 170	60% 173	57% 168	59% 181	53% 160	53% 166	53% 166	56% 177
Asian	6% 19	9% 25	9% 24	8% 23	6% 29	9% 26	6% 19	6% 20	6% 20	6% 26
Hispanic	18% 54	18% 48	21% 59	23% 66	22% 64	27% 81	33% 99	32% 102	32% 101	31% 98
Native Hawaiian	1% 2	1% 2	1% 2	1 % 2	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 19	7% 20	6% 16	5% 14	6% 19	3% 9	5% 15	4% 14	5% 15	0% 0

Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 142	48% 131	45% 127	49% 141	51% 150	48% 145	49% 147	46% 146	47% 148	45% 143
Male	52% 151	52% 141	55% 154	51% 148	49% 144	52% 160	51% 153	54% 168	53% 168	55% 174

Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	19% 55	22% 60	24% 67	24% 68	24% 72	27% 81	29% 86	29% 90	28% 88	32% 101
Free/Reduced Lunch	35% 102	33% 89	39% 109	38% 109	38% 111	37% 114	39% 116	40% 127	40% 127	39% 124
SPED	13% 39	11% 31	14% 39	12% 35	12% 36	13% 41	14% 43	13% 41	12% 38	13% 42
504	2% 6	3 % 7	2% 7	2% 5	1% 4	1% 3	1% 4	0% 0	0% 0	1% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Crest View Elementary

<http://cve.bvdsd.org/>

Projected Enrollment: 566

127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,352,013 non-SRA	SRA
Regular Education:	28.001	\$ 2,812,990	\$ 58,309
Special Education:	4.124	348,280	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,618	-
English Language Development:	2.500	265,140	-
Talented & Gifted Education:	0.344	14,930	-
Student Services:	1.000	83,320	-
Instructional Staff Support:	-	-	803
Library Services:	1.000	108,927	-
School Administration:	4.125	368,446	-
Operations and Maintenance:	2.750	165,010	1,828
Health Room:	0.600	26,822	-
Utilities:	-	90,590	-
TOTALS:	44.444	\$ 4,291,073	\$ 60,940

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	883	885	920	861	851	867	846	840	863	793
BVSD OE-Out	350	339	371	319	310	317	324	322	327	300
BVSD OE-In	46	48	52	41	45	52	65	69	72	78
Placements-Out	26	21	17	14	10	9	8	9	9	10
Placements-In	8	9	10	6	6	8	11	10	12	12
Out of District	8	5	7	4	3	6	10	15	17	20

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	1 % 3	0 % 3	1 % 3	1 % 5	1 % 6	1 % 5	1 % 5	1 % 5	0 % 2
African American	2% 10	2% 13	2% 10	1% 8	1% 7	1% 9	1% 8	1% 4	1% 4	2% 12
Caucasian	65% 367	65% 376	64% 390	65% 377	65% 379	67% 406	66% 409	66% 414	65% 409	71% 423
Asian	6% 33	6% 33	4% 26	4% 23	6% 29	7% 42	7% 42	6% 39	6% 39	6% 52
Hispanic	21% 121	22% 126	24% 143	22% 130	23% 132	18% 107	18% 109	20% 123	21% 129	18% 104
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0	0% 0	0% 1	0% 0	0% 1	0% 0
Multi	6% 34	5% 31	6% 34	7% 39	6% 34	6% 39	7% 43	6% 40	6% 40	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	46% 261	45% 264	46% 277	46% 268	48% 280	48% 295	49% 303	50% 314	48% 304	50% 295
Male	54% 305	55% 318	54% 329	54% 312	52% 306	52% 314	51% 314	50% 311	52% 323	50% 298
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	18% 102	20 % 117	19% 117	17% 98	19% 109	16% 96	13% 80	14% 90	16% 103	17% 101
Free/Reduced Lunch	28% 160	25 % 144	27% 165	27% 159	24% 140	22% 131	20% 124	24% 151	22% 138	18% 109
SPED	11% 64	10 % 58	9% 55	9% 53	9% 51	8% 47	8% 47	8% 47	8% 50	8% 49
504	2% 10	1 % 6	1% 7	1% 4	0% 2	0% 1	0% 2	0% 1	0% 1	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Douglass Elementary

<http://doe.bvsvd.org>

Projected Enrollment: 396

130 DOUGLASS ELEMENTARY			
	Staff	Total Budget \$3,044,368	
		non-SRA	SRA
Regular Education:	19.632	\$ 1,981,635	\$ 30,865
Special Education:	3.333	298,851	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,410	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.249	10,808	-
Student Services:	0.500	53,603	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	112,202	-
School Administration:	3.000	306,895	-
Operations and Maintenance:	2.500	141,666	-
Health Room:	0.500	23,915	-
Utilities:	-	79,518	-
TOTALS:	30.714	\$ 3,013,503	\$ 30,865

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	400	430	461	462	451	434	417	398	428	427
BVSD OE-Out	82	82	99	71	58	51	65	60	65	61
BVSD OE-In	79	70	72	81	73	84	100	94	77	61
Placements-Out	14	15	17	18	17	13	13	20	16	9
Placements-In	5	5	3	2	1	0	1	1	0	1
Out of District	9	7	8	5	4	7	5	6	6	5

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	1% 2	0% 2	0% 2	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0
African American	1% 4	1% 4	1% 4	1% 5	1% 3	1% 3	0% 2	0% 0	0% 0	0% 1
Caucasian	83% 330	82% 341	82% 355	80% 367	81% 368	84% 385	83% 375	84% 363	85% 366	93% 393
Asian	2% 8	2% 8	3% 11	3% 15	2% 16	3% 15	4% 16	4% 18	3% 12	4% 21
Hispanic	5% 20	6% 23	5% 21	6% 29	5% 22	5% 21	4% 20	5% 22	4% 19	2% 8
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 32	9% 37	9% 41	10% 44	10% 44	8% 36	8% 37	7% 30	8% 33	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 191	50% 208	50% 215	48% 222	49% 222	48% 221	49% 219	45% 196	45% 193	47% 199
Male	52% 205	50% 207	50% 219	52% 239	51% 232	52% 240	51% 232	55% 237	55% 237	53% 224
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	1% 2	1% 3	1% 3	1% 3	1% 4	1% 4	1% 3	0% 1	0% 2	1% 3
Free/Reduced Lunch	6% 23	5% 22	6% 27	7% 34	4% 17	6% 27	5% 23	4% 19	5% 21	3% 14
SPED	13% 51	9% 36	8% 33	8% 36	9% 42	6% 28	7% 33	6% 27	7% 29	7% 29
504	2% 8	2% 7	1% 4	1% 5	1% 4	1% 6	2% 7	1% 5	1% 3	1% 3



Our Schools (continued)

Elementary Schools (K-5) (continued)

Eisenhower Elementary

<http://eie.bvdsd.org>

Projected Enrollment: 407

132 EISENHOWER ELEMENTARY			
	Staff	Total Budget \$3,476,976 non-SRA	SRA
Regular Education:	21.376	\$ 2,123,607	\$ 31,705
Special Education:	6.564	472,960	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,854	-
English Language Development:	1.000	106,396	-
Talented & Gifted Education:	0.249	10,808	-
Student Services:	0.500	41,662	1,000
Instructional Staff Support:	-	-	3,040
Library Services:	1.000	105,876	-
School Administration:	3.000	289,072	680
Operations and Maintenance:	2.500	158,144	2,700
Health Room:	0.500	22,811	-
Utilities:	-	101,661	-
TOTALS:	36.689	\$ 3,437,851	\$ 39,125

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	490	463	506	481	508	492	478	492	513	492
BVSD OE-Out	171	167	176	175	192	182	181	175	183	178
BVSD OE-In	60	66	75	69	63	69	72	85	106	97
Placements-Out	4	5	4	5	5	5	1	2	1	3
Placements-In	24	26	24	23	25	19	20	24	21	18
Out of District	11	6	3	5	7	9	10	10	18	18

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	1% 3	1% 4	1% 3
African American	1% 5	1% 4	1% 4	2% 8	1% 6	1% 3	0% 1	0% 2	1% 3	1% 4
Caucasian	73% 299	73% 280	73% 306	73% 290	74% 300	74% 298	71% 293	69% 314	69% 326	73% 327
Asian	4% 18	5% 21	6% 26	5% 20	4% 25	7% 27	7% 30	7% 33	7% 32	7% 39
Hispanic	13% 51	12% 47	12% 49	11% 44	11% 43	13% 51	14% 57	15% 70	19% 88	16% 73
Native Hawaiian	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	0% 1	0% 0	0% 0	0% 0
Multi	8% 34	8% 32	8% 32	9% 35	7% 29	6% 23	7% 28	7% 31	4% 21	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 202	47% 182	49% 205	51% 202	47% 192	48% 192	51% 208	49% 223	50% 235	47% 210
Male	50% 205	53% 203	51% 213	49% 196	53% 213	52% 212	49% 203	51% 230	50% 239	53% 236
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	12% 49	14% 52	16% 67	15% 59	15% 60	12% 50	15% 60	14% 65	17% 80	16% 73
Free/Reduced Lunch	19% 78	19% 73	17% 70	16% 65	16% 66	15% 61	17% 70	17% 76	18% 83	18% 81
SPED	11% 46	12% 45	10% 41	10% 40	12% 49	12% 48	12% 50	14% 64	14% 65	13% 57
504	4% 17	1% 5	1% 3	1% 2	1% 3	0% 1	1% 4	1% 3	0% 2	0% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Emerald Elementary

<http://eme.bvdsd.org/>

Projected Enrollment: 387

134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,735,246 non-SRA	SRA
Regular Education:	24.353	\$ 2,367,339	\$ 47,297
Special Education:	4.409	353,474	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,853	-
English Language Development:	2.000	212,306	-
Talented & Gifted Education:	0.253	10,981	602
Student Services:	1.366	110,226	-
Instructional Staff Support:	-	-	3,570
Library Services:	1.000	80,838	-
School Administration:	3.125	285,126	251
Operations and Maintenance:	2.500	157,572	7,020
Health Room:	0.500	21,184	-
Utilities:	-	72,607	-
TOTALS:	39.506	\$ 3,676,506	\$ 58,740

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	384	365	394	344	356	320	262	288	352	353
BVSD OE-Out	88	94	131	96	96	94	79	89	92	88
BVSD OE-In	36	26	31	32	30	19	22	30	23	27
Placements-Out	12	10	10	5	7	3	3	5	11	11
Placements-In	15	18	9	6	14	15	16	21	23	44
Out of District	60	61	55	54	42	47	38	23	29	33

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	1% 5	1% 3	1% 3	0% 0	0% 1	0% 0	0% 1	0% 1	1% 2	0% 0
African American	4% 15	2% 8	2% 8	3% 9	2% 6	2% 5	2% 5	0% 0	0% 1	1% 2
Caucasian	49% 190	43% 154	43% 149	42% 141	43% 143	42% 123	39% 113	39% 119	42% 136	43% 152
Asian	3% 12	5% 18	4% 15	6% 21	3% 19	8% 23	7% 20	6% 24	5% 17	8% 29
Hispanic	39% 149	44% 158	45% 156	44% 146	44% 147	44% 129	46% 131	48% 147	48% 157	48% 171
Native Hawaiian	0% 0	0% 1	0% 1	0% 1	0% 1	0% 0	1% 4	1% 2	0% 1	0% 0
Multi	4% 16	5% 18	3% 12	5% 15	5% 16	4% 13	5% 13	4% 11	3% 11	0% 0

Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 188	48% 173	47% 161	49% 162	47% 157	51% 150	52% 149	55% 166	55% 178	54% 191
Male	51% 199	52% 187	53% 183	51% 171	53% 176	49% 146	48% 138	45% 138	45% 147	46% 163

Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	19% 73	24% 87	27% 92	25% 83	25% 82	26% 78	25% 71	30% 91	30% 97	34% 121
Free/Reduced Lunch	50% 195	49% 178	56% 193	59% 197	55% 182	55% 162	61% 176	56% 169	50% 161	55% 196
SPED	15% 58	15% 53	18% 61	16% 52	14% 47	7% 22	10% 30	9% 27	8% 27	10% 35
504	1% 4	0% 0	0% 1	0% 1	0% 0	1% 2	1% 2	0% 1	0% 0	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Fireside Elementary

<http://fie.bvsd.org>

Projected Enrollment: 420

156 FIRESIDE ELEMENTARY			
	Staff	Total Budget \$3,460,569	
		non-SRA	SRA
Regular Education:	21.805	\$ 2,197,865	\$ 29,705
Special Education:	4.366	343,046	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,853	-
English Language Development:	1.000	106,396	-
Talented & Gifted Education:	0.269	11,675	-
Student Services:	0.500	44,415	-
Instructional Staff Support:	-	-	7,300
Library Services:	1.000	112,202	700
School Administration:	3.375	304,363	1,000
Operations and Maintenance:	2.500	158,144	3,300
Health Room:	0.500	22,603	-
Utilities:	-	113,002	-
TOTALS:	35.315	\$ 3,418,564	\$ 42,005

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	389	380	408	370	372	380	372	369	342	329
BVSD OE-Out	57	58	60	61	63	72	66	62	59	47
BVSD OE-In	74	78	79	96	94	92	107	101	82	83
Placements-Out	3	0	4	4	2	0	1	2	0	4
Placements-In	8	14	20	18	22	27	29	31	46	51
Out of District	9	8	10	7	12	13	10	15	14	7

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 1	0% 2	0% 0	0% 1	0% 1	0% 2	0% 0
African American	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	0% 1	1% 6
Caucasian	75% 314	78% 319	72% 319	72% 308	75% 326	73% 323	71% 321	71% 316	70% 296	74% 309
Asian	7% 30	6% 27	7% 31	7% 30	7% 34	10% 43	10% 45	11% 48	10% 42	11% 47
Hispanic	12% 52	13% 54	15% 67	16% 67	12% 51	12% 55	12% 54	13% 58	15% 64	13% 56
Native Hawaiian	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 2	0% 2	0% 2	0% 0
Multi	5% 22	4% 17	6% 25	4% 19	5% 21	4% 16	6% 25	5% 22	4% 17	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 209	50% 208	51% 227	49% 209	50% 219	52% 229	54% 242	55% 245	51% 216	50% 211
Male	50% 211	50% 211	49% 216	51% 217	50% 216	48% 212	46% 207	45% 203	49% 208	50% 207
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	10% 42	11% 46	12% 51	13% 55	12% 52	12% 52	12% 55	15% 69	17% 72	18% 74
Free/Reduced Lunch	11% 46	11% 46	13% 59	16% 69	12% 54	16% 69	13% 57	14% 63	16% 67	20% 83
SPED	7% 29	6% 26	4% 17	3% 14	6% 25	5% 23	5% 23	8% 27	6% 24	7% 31
504	3% 12	3% 11	1% 5	0% 2	1% 5	0% 2	1% 4	0% 2	1% 3	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Flatirons Elementary

<http://fle.bvsd.org>

Projected Enrollment: 228

136 FLATIRONS ELEMENTARY			
	Staff	Total Budget \$2,037,139 non-SRA	SRA
Regular Education:	13.137	\$ 1,297,473	\$ 16,748
Special Education:	1.000	107,292	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,647	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.149	6,466	-
Student Services:	0.500	42,437	-
Instructional Staff Support:	-	-	715
Library Services:	0.500	62,287	-
School Administration:	3.000	305,446	385
Operations and Maintenance:	2.000	117,080	842
Health Room:	0.500	23,915	-
Utilities:	-	53,406	-
TOTALS:	20.786	\$ 2,018,449	\$ 18,690

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	226	268	268	297	308	310	293	289	289	285
BVSD OE-Out	71	87	82	78	76	72	67	67	71	67
BVSD OE-In	69	65	73	57	57	59	50	62	47	60
Placements-Out	1	6	4	5	2	7	6	8	7	7
Placements-In	2	4	1	1	1	1	2	0	1	1
Out of District	5	4	4	3	2	10	0	0	5	1

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 1	0% 0	0% 0	0% 0	1% 2	0% 1	0% 0	0% 0	0% 0
African American	0% 1	1% 2	1% 3	1% 3	1% 4	1% 4	1% 3	1% 4	1% 2	3% 7
Caucasian	88% 201	87% 212	85% 217	84% 230	81% 234	83% 248	83% 234	84% 245	84% 220	91% 247
Asian	2% 5	1% 3	2% 4	2% 6	2% 9	3% 9	4% 10	3% 10	3% 8	3% 13
Hispanic	4% 9	5% 12	6% 16	6% 16	9% 26	5% 16	6% 16	4% 11	4% 11	2% 5
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 12	6% 15	6% 14	7% 19	6% 17	7% 21	7% 19	8% 22	8% 22	0% 0

Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	42% 95	45% 111	44% 113	49% 135	49% 141	50% 151	50% 141	48% 140	51% 133	47% 129
Male	58% 133	55% 134	56% 141	51% 139	51% 149	50% 149	50% 142	52% 152	49% 130	53% 143

Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	2% 4	2% 5	2% 4	3% 7	2% 5	1% 3	0% 1	1% 4	1% 2	1% 2
Free/Reduced Lunch	14% 33	8% 20	11% 28	8% 21	13% 38	14% 42	6% 16	3% 10	24% 63	1% 3
SPED	14% 32	12% 29	11% 27	9% 26	10% 28	9% 26	10% 27	10% 28	7% 19	8% 23
504	2% 5	1% 2	0% 1	1% 2	1% 2	0% 1	1% 3	1% 2	0% 1	1% 3



Our Schools (continued)

Elementary Schools (K-5) (continued)

Foothill Elementary

<http://foe.bvdsd.org>

Projected Enrollment: 457

138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$3,746,589 non-SRA	SRA
Regular Education:	23.604	\$ 2,374,289	\$ 26,089
Special Education:	6.414	462,945	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,736	-
English Language Development:	1.000	106,154	-
Talented & Gifted Education:	0.302	13,109	-
Student Services:	0.500	41,662	-
Instructional Staff Support:	-	-	10,000
Library Services:	1.000	130,452	-
School Administration:	3.125	273,653	-
Operations and Maintenance:	3.000	186,598	3,041
Health Room:	0.500	22,351	-
Utilities:	-	90,510	-
TOTALS:	39.445	\$ 3,707,459	\$ 39,130

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	575	597	639	634	644	657	607	640	664	663
BVSD OE-Out	146	148	148	121	128	139	142	161	174	168
BVSD OE-In	32	45	49	26	26	55	77	77	63	57
Placements-Out	12	10	10	4	4	4	6	2	3	3
Placements-In	12	11	10	7	3	3	3	9	6	9
Out of District	0	1	3	1	2	1	4	5	7	10

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	1% 3	0% 0	0% 0	0% 1	0% 1	0% 1	0% 2	0% 2	0% 2	0% 2
African American	1% 4	1% 3	1% 4	1% 4	1% 3	0% 2	0% 0	0% 1	0% 1	1% 3
Caucasian	83% 381	83% 408	82% 441	81% 441	83% 450	81% 466	81% 463	79% 462	80% 450	87% 495
Asian	1% 4	2% 8	1% 8	1% 5	1% 10	2% 13	3% 17	3% 15	2% 12	3% 28
Hispanic	9% 42	10% 50	11% 58	10% 54	10% 52	10% 58	10% 59	11% 64	10% 57	8% 43
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 23	5% 24	6% 30	8% 42	5% 29	6% 34	5% 28	7% 39	7% 42	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 229	50% 248	52% 282	52% 283	50% 271	51% 291	52% 296	51% 298	50% 282	50% 283
Male	50% 228	50% 245	48% 259	48% 264	50% 274	49% 283	48% 273	49% 285	50% 282	50% 288
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	7% 32	7% 33	7% 37	6% 33	7% 37	7% 38	6% 36	7% 43	6% 33	6% 32
Free/Reduced Lunch	9% 41	9% 43	11% 60	12% 67	14% 78	16% 89	11% 65	11% 67	22% 123	9% 53
SPED	14% 63	12% 59	9% 51	9% 49	8% 44	6% 34	7% 40	8% 46	6% 36	8% 44
504	2% 10	2% 12	2% 10	1% 4	1% 4	1% 8	1% 3	1% 4	1% 4	1% 5



Our Schools (continued)

Elementary Schools (K-5) (continued)

Gold Hill Elementary

<http://ghe.bvsd.org>

Projected Enrollment: 19

141 GOLD HILL ELEMENTARY			
	Staff	Total Budget \$336,108	
		non-SRA	SRA
Regular Education:	2.168	\$ 229,812	\$ 2,848
Special Education:	0.400	31,460	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,530	-
English Language Development:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	26
Library Services:	-	-	54
School Administration:	0.614	45,291	-
Operations and Maintenance:	0.250	13,565	1,072
Health Room:	-	-	-
Utilities:	-	8,450	-
TOTALS:	3.432	\$ 332,108	\$ 4,000

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	6	7	19	7	8	8	10	11	9	11
BVSD OE-Out	2	3	0	1	3	3	3	0	0	4
BVSD OE-In	15	15	17	20	22	18	18	15	20	13
Placements-Out	0	0	0	0	0	0	0	1	1	0
Placements-In	0	0	0	0	0	0	0	1	1	1
Out of District	0	0	0	0	0	0	0	0	0	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	89% 17	89% 17	100% 26	96% 25	93% 25	96% 22	83% 24	77% 20	83% 24	96% 20
Asian	0% 0	0% 0	0% 0	0% 0	0% 1	4% 1	7% 2	8% 2	7% 2	6% 1
Hispanic	0% 0	5% 1	0% 0	0% 0	0% 0	0% 0	3% 1	8% 2	0% 0	0% 0
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	11% 2	5% 1	0% 0	4% 1	4% 1	0% 0	7% 2	8% 2	10% 3	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	16% 3	21% 4	38% 10	46% 12	37% 10	39% 9	45% 13	38% 10	46% 14	33% 7
Male	84% 16	79% 15	62% 16	54% 14	63% 17	61% 14	55% 16	62% 16	52% 15	67% 14
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	4% 1	0% 0	0% 0
Free/Reduced Lunch	5% 1	5% 1	12% 3	12% 3	4% 1	9% 2	3% 1	3% 8	100% 29	14% 3
SPED	0% 0	16% 3	8% 2	15% 4	7% 2	13% 3	14% 4	12% 3	10% 3	10% 2
504	0% 0	0% 0	4% 1	4% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Heatherwood Elementary

<http://hee.bvdsd.org/>

Projected Enrollment: 296

144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$2,697,383 non-SRA	SRA
Regular Education:	15.687	\$ 1,529,599	\$ 21,752
Special Education:	6.922	509,225	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,530	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.194	8,418	-
Student Services:	0.500	42,437	-
Instructional Staff Support:	-	-	1,800
Library Services:	0.500	36,473	-
School Administration:	3.125	271,103	200
Operations and Maintenance:	2.500	156,053	5,308
Health Room:	0.500	23,915	-
Utilities:	-	87,570	-
TOTALS:	29.928	\$ 2,668,323	\$ 29,060

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	342	381	403	401	409	403	384	373	399	377
BVSD OE-Out	74	73	76	65	74	78	78	87	83	68
BVSD OE-In	13	12	16	19	18	27	26	37	31	30
Placements-Out	5	4	2	2	2	4	5	6	7	6
Placements-In	10	10	9	6	7	7	10	7	10	11
Out of District	10	13	17	13	16	22	16	17	18	17

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	1% 2	1% 4	1% 4
African American	1% 4	1% 3	1% 2	1% 3	1% 4	1% 3	1% 3	1% 4	1% 4	2% 6
Caucasian	84% 250	84% 282	84% 303	82% 304	81% 301	83% 312	83% 307	80% 292	80% 293	83% 300
Asian	2% 7	3% 10	3% 9	3% 11	2% 15	3% 13	3% 11	5% 19	5% 20	5% 26
Hispanic	8% 25	8% 26	6% 23	6% 22	8% 29	7% 27	7% 27	7% 27	8% 31	7% 24
Native Hawaiian	0% 0	0% 0	0% 0	1% 2	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0
Multi	3% 10	5% 16	6% 23	8% 28	6% 23	5% 19	6% 21	5% 19	4% 15	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	43% 128	45% 152	47% 168	45% 167	46% 170	44% 164	45% 168	47% 172	48% 177	49% 176
Male	57% 168	55% 185	53% 192	55% 203	54% 202	56% 212	55% 203	53% 192	52% 191	51% 184
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	1% 2	1% 5	1% 2	1% 4	1% 4	1% 3	2% 6	1% 4	1% 5	1% 5
Free/Reduced Lunch	11% 33	10% 35	11% 41	15% 54	12% 45	10% 36	11% 40	8% 29	10% 37	10% 36
SPED	17% 49	15% 51	13% 46	12% 46	11% 41	9% 32	11% 40	9% 31	10% 38	7% 25
504	2% 7	2% 8	2% 8	2% 9	2% 6	2% 8	2% 6	2% 6	1% 2	1% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

High Peaks Elementary

<http://hpe.bvds.org>

Projected Enrollment: 291

192 HIGH PEAKS ELEMENTARY			
	Staff	Total Budget \$2,143,959	
		non-SRA	SRA
Regular Education:	14.735	\$ 1,485,076	\$ 16,911
Special Education:	0.500	53,222	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,529	-
English Language Development:	0.500	53,441	-
Talented & Gifted Education:	0.189	8,201	-
Student Services:	0.500	44,415	-
Instructional Staff Support:	-	-	1,660
Library Services:	0.500	55,288	-
School Administration:	3.000	276,923	2,405
Operations and Maintenance:	1.250	78,979	1,744
Health Room:	0.500	23,915	-
Utilities:	-	38,250	-
TOTALS:	21.674	\$ 2,121,239	\$ 22,720

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	278	292	280	287	274	280	256	263	271	261
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	4	1	0	0	2	1	0	0	0	2
Out of District	9	6	9	10	8	8	11	14	18	28

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	1% 3	1% 2	0% 1	0% 0	0% 0	0% 0	1% 2	1% 2	1% 2	1% 3
Caucasian	67% 196	69% 208	73% 213	73% 217	76% 216	76% 220	74% 211	70% 203	71% 205	76% 222
Asian	16% 48	18% 53	15% 44	15% 46	16% 28	9% 26	9% 27	11% 32	12% 36	11% 45
Hispanic	5% 16	4% 13	4% 12	6% 18	8% 22	9% 26	9% 27	12% 35	10% 29	8% 22
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0
Multi	10% 28	8% 25	7% 20	5% 16	7% 19	6% 17	6% 18	6% 16	6% 16	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	47% 136	47% 141	44% 128	45% 135	48% 136	43% 123	46% 131	47% 135	48% 140	49% 143
Male	53% 155	53% 158	56% 162	55% 162	52% 149	57% 166	54% 154	53% 154	52% 149	51% 149
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	12% 36	10% 30	11% 33	8% 25	9% 25	10% 28	9% 27	9% 27	9% 25	4% 12
Free/Reduced Lunch	6% 17	5% 14	5% 14	8% 24	9% 27	10% 29	8% 24	10% 30	9% 26	7% 21
SPED	7% 19	4% 13	4% 11	3% 10	5% 14	5% 15	6% 17	5% 15	4% 12	5% 15
504	3% 10	3% 10	3% 9	3% 10	3% 8	2% 5	1% 3	1% 3	0% 1	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Jamestown Elementary

<http://jae.bvdsd.org>

Projected Enrollment: 15

147 JAMESTOWN ELEMENTARY				
	Staff	Total Budget \$330,277		
		non-SRA	SRA	
Regular Education:	2.318	\$ 236,370	\$	4,000
Special Education:	0.200	15,726		-
Vocational Education:	-	-		-
Extra Curricular Education:	-	3,530		-
English Language Development:	-	-		-
Talented & Gifted Education:	-	-		-
Student Services:	-	-		-
Instructional Staff Support:	-	-		-
Library Services:	-	-		-
School Administration:	0.600	49,034		-
Operations and Maintenance:	0.250	16,259		-
Health Room:	-	-		-
Utilities:	-	5,358		-
TOTALS:	3.368	\$ 326,277	\$	4,000

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	11	13	21	11	10	10	15	18	15	19
BVSD OE-Out	4	5	5	4	5	5	7	5	3	4
BVSD OE-In	7	9	13	11	10	14	12	8	10	13
Placements-Out	0	0	0	0	0	0	0	0	0	1
Placements-In	0	0	0	0	0	0	0	0	0	0
Out of District	1	0	0	0	0	2	0	0	3	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	87% 13	94% 16	100% 19	100% 18	100% 15	95% 20	95% 19	95% 20	96% 24	96% 26
Asian	0% 0	0% 0	0% 0	0% 0	0% 0	5% 1	5% 1	5% 1	4% 1	5% 1
Hispanic	7% 1	6% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	60% 9	47% 8	42% 8	44% 8	40% 6	33% 7	30% 6	52% 11	52% 13	41% 11
Male	40% 6	53% 9	58% 11	56% 10	60% 9	67% 14	70% 14	48% 10	48% 12	59% 16
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	13% 2	6% 1	5% 1	6% 1	7% 1	33% 7	0% 0	19% 4	12% 3	0% 0
SPED	7% 1	6% 1	11% 2	11% 2	13% 2	14% 3	15% 3	14% 3	12% 3	22% 6
504	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Kohl Elementary

<https://sites.google.com/a/bvsd.org/kohl/>

Projected Enrollment: 402

150 KOHL ELEMENTARY			
	Staff	Total Budget \$3,425,227 non-SRA	SRA
Regular Education:	20.830	\$ 2,096,320	\$ 35,990
Special Education:	7.411	534,630	1,400
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,294	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.260	11,286	-
Student Services:	0.500	45,634	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	132,691	-
School Administration:	3.375	323,266	500
Operations and Maintenance:	2.500	151,686	4,800
Health Room:	0.500	22,351	-
Utilities:	-	59,379	-
TOTALS:	36.376	\$ 3,382,537	\$ 42,690

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	330	333	353	358	343	320	302	308	315	328
BVSD OE-Out	59	64	67	53	36	30	32	32	41	40
BVSD OE-In	75	88	92	79	85	92	97	84	96	89
Placements-Out	12	16	8	8	9	9	14	19	17	30
Placements-In	11	13	12	10	8	4	3	6	8	10
Out of District	61	72	76	75	79	93	79	81	88	88

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0% 1	0% 1	0% 2	1% 4	1% 4	0% 2	1% 3	1% 5	1% 4
African American	2% 8	2% 7	1% 6	2% 7	1% 5	1% 3	1% 3	0% 1	0% 2	1% 5
Caucasian	73% 292	73% 317	73% 339	76% 350	74% 345	76% 359	78% 367	79% 354	80% 360	84% 372
Asian	2% 10	3% 13	5% 23	5% 23	2% 27	6% 26	6% 26	6% 25	3% 14	6% 22
Hispanic	16% 64	14% 58	14% 63	13% 60	15% 69	14% 65	12% 56	11% 49	12% 55	9% 42
Native Hawaiian	0% 0	0% 0	0% 1	0% 1	0% 2	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 27	6% 26	4% 20	4% 17	3% 15	3% 13	3% 15	4% 17	3% 14	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 201	49% 206	49% 221	52% 238	51% 237	54% 253	52% 246	52% 232	49% 222	50% 222
Male	50% 201	51% 216	51% 232	48% 222	49% 230	46% 217	48% 223	48% 217	51% 228	50% 223
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	1% 6	2% 8	2% 10	2% 9	2% 10	1% 6	1% 5	1% 5	1% 4	2% 8
Free/Reduced Lunch	23% 93	19% 79	22% 101	23% 106	19% 91	17% 78	18% 83	19% 86	20% 91	22% 96
SPED	15% 59	15% 63	14% 64	11% 49	12% 58	9% 42	8% 38	9% 40	9% 40	10% 45
504	2% 10	1% 4	0% 0	0% 0	0% 0	0% 1	1% 3	0% 0	0% 2	0% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Lafayette Elementary

<http://lae.bvdsd.org>

Projected Enrollment: 427

153 LAFAYETTE ELEMENTARY			
	Staff	Total Budget \$3,768,539	
		non-SRA	SRA
Regular Education:	23.692	\$ 2,363,440	\$ 30,832
Special Education:	5.935	376,368	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,294	-
English Language Development:	0.750	80,159	-
Talented & Gifted Education:	1.283	136,764	-
Student Services:	0.866	75,003	-
Instructional Staff Support:	-	-	12,243
Library Services:	1.000	138,974	2,000
School Administration:	3.250	310,087	-
Operations and Maintenance:	2.500	154,886	4,000
Health Room:	0.500	23,111	-
Utilities:	-	55,378	-
TOTALS:	39.776	\$ 3,719,464	\$ 49,075

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	624	653	955	903	902	925	937	953	1,037	1,051
BVSD OE-Out	266	279	395	388	399	422	451	459	504	541
BVSD OE-In	63	86	68	56	54	52	63	58	54	45
Placements-Out	13	11	15	6	7	6	3	4	3	1
Placements-In	11	12	8	5	9	6	8	4	5	7
Out of District	7	7	10	5	10	7	8	12	22	24

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0 % 2	0 % 3	1 % 3	1 % 4	1 % 4	0 % 1	0 % 1	0 % 0	0 % 2
African American	1% 3	2% 7	1% 5	1% 4	1% 5	1% 3	1% 3	1% 8	1% 8	2% 14
Caucasian	73% 310	68% 323	75% 473	73% 420	73% 417	74% 417	73% 437	73% 429	73% 443	76% 445
Asian	5% 21	6% 27	5% 34	5% 31	5% 30	4% 25	4% 25	4% 22	4% 23	4% 31
Hispanic	14% 61	16% 74	12% 79	14% 82	13% 72	15% 85	16% 93	17% 98	17% 102	16% 91
Native Hawaiian	0% 0	0% 1	0% 1	0 % 1	0% 1	0% 0	0% 1	0% 0	0% 0	0% 0
Multi	7% 31	7% 32	6% 38	6% 33	7 % 39	5% 28	6% 37	5% 31	6% 34	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 205	48% 225	47% 296	47% 271	48% 270	45% 254	43% 256	44% 258	46% 281	46% 266
Male	52% 222	52% 241	53% 337	53% 303	52% 298	55% 309	57% 341	56% 331	54% 329	54% 317
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	10% 41	9 % 44	7% 46	8% 48	8% 43	7% 42	8% 47	9% 51	9% 52	8% 49
Free/Reduced Lunch	23% 97	21 % 96	19% 123	22% 126	22% 125	23% 129	22% 129	20% 117	21% 127	23% 137
SPED	14% 60	12 % 57	11% 70	10% 57	9% 49	10% 57	11% 64	11% 63	10% 63	11% 67
504	3% 11	3 % 12	2% 13	2% 9	1% 8	2% 11	2% 12	2% 12	1% 5	0% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Louisville Elementary

<http://loe.bvdsd.org>

Projected Enrollment: 563

157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$4,156,274 non-SRA	SRA
Regular Education:	26.181	\$ 2,638,441	\$ 37,413
Special Education:	8.587	602,761	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,176	-
English Language Development:	0.750	79,674	-
Talented & Gifted Education:	0.335	14,540	-
Student Services:	0.500	41,662	-
Instructional Staff Support:	-	-	3,128
Library Services:	1.000	135,520	-
School Administration:	3.750	348,545	3,024
Operations and Maintenance:	2.500	154,128	2,780
Health Room:	0.600	24,752	-
Utilities:	-	63,730	-
TOTALS:	44.203	\$ 4,109,929	\$ 46,345

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	652	627	643	643	626	617	567	509	458	434
BVSD OE-Out	119	111	113	96	85	91	103	98	73	80
BVSD OE-In	26	32	39	37	48	67	84	113	118	124
Placements-Out	9	9	8	10	13	14	18	21	32	39
Placements-In	9	6	9	6	6	7	7	6	5	4
Out of District	4	6	1	1	2	2	2	6	9	14

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 2	1% 3
African American	1% 3	1% 3	1% 4	1% 5	1% 8	1% 6	1% 4	1% 4	1% 3	1% 4
Caucasian	81% 454	82% 451	80% 457	81% 470	81% 472	82% 485	83% 458	82% 430	83% 402	88% 403
Asian	2% 12	2% 9	2% 10	2% 12	2% 12	2% 12	3% 14	3% 16	2% 11	3% 15
Hispanic	10% 57	10% 57	12% 66	12% 72	12% 70	11% 64	10% 55	10% 50	10% 50	7% 31
Native Hawaiian	0% 1	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 36	5% 30	5% 31	4% 22	4% 21	4% 21	4% 22	4% 20	3% 16	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	52% 290	50% 277	50% 285	50% 293	50% 291	49% 291	49% 270	51% 266	51% 246	50% 228
Male	48% 273	50% 274	50% 284	50% 289	50% 293	51% 297	51% 284	49% 256	49% 238	50% 228
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	6% 32	5% 28	5% 30	6% 33	6% 34	5% 30	5% 28	5% 25	4% 20	3% 13
Free/Reduced Lunch	13% 74	12% 66	15% 84	15% 88	15% 90	13% 78	14% 78	12% 63	14% 68	14% 66
SPED	10% 56	11% 58	11% 60	10% 56	8% 45	7% 44	8% 46	9% 45	10% 46	10% 47
504	3% 16	4% 21	3% 19	3% 15	2% 14	2% 10	2% 10	1% 7	0% 1	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Mesa Elementary

<http://mee.bvsd.org>

Projected Enrollment: 260

166 MESA ELEMENTARY			
	Staff	Total Budget \$2,220,095 non-SRA	SRA
Regular Education:	15.025	\$ 1,499,761	\$ 15,252
Special Education:	0.912	76,009	469
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,088	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.166	7,206	-
Student Services:	0.500	41,662	83
Instructional Staff Support:	-	-	1,454
Library Services:	0.500	53,597	-
School Administration:	3.000	304,962	632
Operations and Maintenance:	2.000	124,097	1,465
Health Room:	0.500	23,915	-
Utilities:	-	66,443	-
TOTALS:	22.603	\$ 2,200,740	\$ 19,355

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	277	278	246	318	330	346	322	334	344	264
BVSD OE-Out	62	59	49	63	70	77	67	70	55	50
BVSD OE-In	45	47	55	58	63	66	76	85	71	81
Placements-Out	6	4	3	2	3	4	4	4	4	4
Placements-In	3	7	7	4	6	7	6	7	8	8
Out of District	4	3	3	5	5	4	7	9	14	15

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0 % 1	1% 2	0 % 1	0 % 1	0 % 1	1% 2	1 % 2	1 % 2	1 % 3
African American	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	83% 217	80% 232	87% 250	85% 271	86% 285	87% 297	88% 308	87% 321	86% 326	91% 333
Asian	4% 10	3% 9	2% 5	3% 11	4% 12	4% 15	5% 18	5% 19	5% 19	5% 26
Hispanic	7% 18	6% 16	5% 15	6% 18	4% 13	4% 12	2% 8	3% 11	3% 12	1% 3
Native Hawaiian	0% 0	0% 0	0% 0	0 % 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 14	5% 13	5% 15	6% 18	5% 18	5% 16	5% 16	5% 18	5% 19	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	54% 141	56% 152	55% 157	55% 175	55% 183	52% 178	53% 185	49% 181	47% 178	45% 166
Male	46% 119	44% 119	45% 130	45% 145	45% 147	48% 163	47% 167	51% 190	53% 200	55% 199
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	2% 4	2% 6	1% 4	1% 3	0% 0	1% 2	1% 4	1% 3	1% 4	1% 5
Free/Reduced Lunch	2% 4	4% 11	5% 13	8% 27	6% 21	6% 22	3% 11	4% 15	3% 12	5% 18
SPED	11% 28	13% 35	9% 25	8% 25	7% 24	5% 18	7% 26	8% 30	7% 27	7% 25
504	6% 15	4 % 12	3% 9	3% 10	2% 8	2% 6	2% 8	1% 5	0% 1	1% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Nederland Elementary

<http://nee.bvsd.org>

Projected Enrollment: 248

169 NEDERLAND ELEMENTARY			
	Staff	Total Budget \$2,367,735	
		non-SRA	SRA
Regular Education:	14.189	\$ 1,398,836	\$ 20,845
Special Education:	4.248	317,825	2,250
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,087	-
English Language Development:	0.250	26,721	-
Talented & Gifted Education:	0.149	6,466	-
Student Services:	0.500	50,078	-
Instructional Staff Support:	-	-	2,600
Library Services:	0.500	48,693	-
School Administration:	3.000	249,813	-
Operations and Maintenance:	2.500	139,573	3,700
Health Room:	0.500	21,471	-
Utilities:	-	75,777	-
TOTALS:	25.836	\$ 2,338,340	\$ 29,395

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	281	284	314	302	306	308	300	295	314	316
BVSD OE-Out	37	37	48	48	46	45	56	54	50	50
BVSD OE-In	1	7	3	2	2	2	5	4	1	2
Placements-Out	0	0	0	0	0	0	1	2	2	3
Placements-In	0	0	1	0	0	0	0	2	1	0
Out of District	3	4	2	1	1	3	4	5	9	4

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0% 1	0% 1	0% 1	1% 3	0% 0	0% 0	0% 0	1% 2	0% 1
African American	0% 0	1% 2	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0	1% 3
Caucasian	88% 217	87% 224	88% 229	89% 230	87% 231	87% 233	86% 234	88% 233	87% 238	91% 245
Asian	1% 2	1% 2	0% 1	1% 3	1% 3	1% 3	2% 6	2% 6	3% 7	2% 11
Hispanic	6% 16	7% 17	7% 19	4% 11	6% 15	6% 16	4% 12	4% 11	5% 13	3% 9
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 12	5% 12	4% 11	5% 12	5% 13	6% 15	7% 18	6% 15	5% 13	0% 0

Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	46% 114	49% 127	46% 121	47% 121	51% 134	47% 126	51% 138	52% 139	55% 151	54% 144
Male	54% 134	51% 131	54% 140	53% 136	49% 131	53% 143	49% 133	48% 126	45% 122	46% 125

Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	4% 10	3% 9	4% 10	2% 6	2% 5	1% 3	1% 4	1% 3	1% 3	0% 1
Free/Reduced Lunch	34% 84	24% 61	27% 71	26% 68	27% 73	27% 73	26% 70	20% 54	22% 59	21% 56
SPED	19% 46	17% 44	16% 43	19% 50	18% 47	12% 31	13% 36	12% 33	12% 32	12% 33
504	2% 4	1% 2	1% 3	0% 1	1% 3	0% 1	1% 2	0% 1	0% 0	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Escuela Bilingüe Pioneer Elementary

<http://pie.bvdsd.org>

Projected Enrollment: 444

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$4,378,043 non-SRA	SRA
Regular Education:	28.719	\$ 2,783,341	\$ 51,131
Special Education:	1.584	156,384	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,734	-
English Language Development:	4.250	451,334	-
Talented & Gifted Education:	0.305	13,239	-
Student Services:	1.366	130,403	344
Instructional Staff Support:	-	-	4,091
Library Services:	1.000	129,926	-
School Administration:	3.325	317,914	4,900
Operations and Maintenance:	3.000	184,428	4,884
Health Room:	0.500	18,342	-
Utilities:	-	121,648	-
TOTALS:	44.049	\$ 4,312,693	\$ 65,350

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	342	350	340	362	354	354	326	334	353	352
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	31	30	30	28	26	12	7	0	0	1
Out of District	72	66	64	67	62	50	41	42	38	45

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 1	0% 2	0% 2	0% 2	0% 2	0% 1	1% 2	0% 1	1% 2
African American	0% 2	0% 2	1% 3	0% 2	0% 1	0% 1	0% 1	0% 1	0% 1	1% 4
Caucasian	34% 150	38% 156	38% 151	33% 150	33% 146	34% 141	34% 132	37% 142	34% 133	42% 166
Asian	0% 2	1% 3	1% 3	1% 3	0% 2	0% 2	1% 2	0% 0	0% 0	0% 3
Hispanic	61% 269	60% 266	60% 258	63% 289	64% 281	62% 259	62% 240	61% 235	62% 245	58% 224
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 21	4% 16	4% 16	2% 11	2% 9	2% 10	2% 9	2% 8	3% 13	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 221	51% 225	50% 215	49% 224	47% 208	47% 197	46% 179	46% 177	44% 173	45% 180
Male	50% 223	49% 219	50% 218	51% 233	53% 233	53% 218	54% 206	54% 211	56% 220	55% 219
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	41% 182	39% 174	39% 167	45% 206	45% 199	46% 190	47% 180	48% 185	49% 193	47% 186
Free/Reduced Lunch	47% 207	39% 175	45% 197	49% 223	47% 209	46% 190	46% 177	46% 180	44% 172	44% 174
SPED	15% 68	13% 56	14% 62	16% 73	14% 63	9% 36	11% 43	7% 28	8% 30	7% 26
504	2% 7	2% 8	1% 3	0% 2	1% 4	1% 3	1% 3	1% 4	1% 2	1% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Barnard D. Ryan Elementary

<http://rye.bvdsd.org>

Projected Enrollment: 463

154 RYAN ELEMENTARY			
	Staff	Total Budget \$3,894,919 non-SRA	SRA
Regular Education:	23.487	\$ 2,361,176	\$ 46,335
Special Education:	7.243	514,484	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,294	-
English Language Development:	0.750	79,674	75
Talented & Gifted Education:	1.273	136,329	-
Student Services:	1.366	128,606	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	114,568	-
School Administration:	3.175	308,344	1,700
Operations and Maintenance:	2.000	119,055	6,000
Health Room:	0.500	21,471	-
Utilities:	-	51,808	-
TOTALS:	40.794	\$ 3,840,809	\$ 54,110

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	646	602	564	566	557	553	535	528	509	504
BVSD OE-Out	224	223	228	249	244	249	247	236	216	217
BVSD OE-In	44	61	80	73	70	75	107	102	97	95
Placements-Out	21	20	10	7	9	8	7	6	8	6
Placements-In	18	15	9	4	5	2	3	3	3	3
Out of District	10	14	15	9	12	15	12	10	17	23

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	1% 4	1% 5
African American	1% 6	2% 7	2% 10	2% 7	2% 6	1% 3	1% 5	1% 4	1% 5	3% 10
Caucasian	68% 317	68% 306	68% 294	68% 271	70% 272	70% 272	68% 291	69% 291	71% 285	69% 276
Asian	5% 23	5% 22	6% 28	5% 18	5% 16	5% 18	5% 22	5% 19	5% 19	5% 21
Hispanic	18% 84	20% 87	18% 76	20% 81	19% 75	20% 77	23% 97	23% 97	21% 85	22% 88
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0
Multi	7% 33	5% 23	6% 25	5% 19	5% 21	5% 18	3% 15	2% 9	1% 4	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	46% 213	46% 205	44% 192	46% 181	45% 175	50% 193	48% 206	47% 197	49% 197	47% 188
Male	54% 250	54% 240	56% 241	54% 215	55% 215	50% 195	52% 225	53% 225	51% 205	53% 212
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	7% 31	9% 39	8% 35	6% 23	7% 29	8% 30	9% 39	9% 36	8% 34	10% 39
Free/Reduced Lunch	31% 143	26% 114	33% 143	37% 146	32% 126	30% 117	30% 129	30% 126	32% 129	22% 87
SPED	15% 71	16% 69	18% 79	14% 54	14% 53	11% 44	12% 53	12% 49	11% 45	12% 49
504	2% 8	1% 6	1% 6	2% 6	1% 4	0% 0	0% 0	0% 1	0% 2	1% 2



Our Schools (continued)

Elementary Schools (K-5) (continued)

Alicia Sanchez Elementary

<http://sae.bvdsd.org/>

Projected Enrollment: 331

131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$4,049,022 non-SRA	SRA
Regular Education:	25.855	\$ 2,524,475	\$ 58,385
Special Education:	3.016	275,344	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,854	-
English Language Development:	3.000	318,702	-
Talented & Gifted Education:	0.238	10,328	-
Student Services:	1.366	126,282	-
Instructional Staff Support:	-	-	3,000
Library Services:	1.000	86,157	-
School Administration:	4.125	427,856	2,540
Operations and Maintenance:	2.000	115,416	3,250
Health Room:	0.500	23,915	-
Utilities:	-	68,518	-
TOTALS:	41.100	\$ 3,981,847	\$ 67,175

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	639	684	655	634	614	570	525	523	545	528
BVSD OE-Out	319	352	359	340	336	323	329	327	339	315
BVSD OE-In	35	43	48	38	38	41	51	44	44	37
Placements-Out	36	33	27	21	20	13	6	6	5	5
Placements-In	9	11	6	3	5	5	5	10	10	9
Out of District	5	5	4	7	8	9	8	13	18	15

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	1% 3	1% 3	1% 2	1% 3	1% 2	1% 2	1% 3	1% 4	0% 1
African American	3% 9	3% 9	2% 7	2% 5	2% 5	2% 5	2% 5	0% 1	1% 2	1% 4
Caucasian	28% 94	29% 103	31% 105	28% 89	26% 82	26% 74	25% 69	25% 71	22% 59	30% 82
Asian	4% 13	4% 14	3% 9	3% 9	4% 8	2% 6	2% 5	2% 5	4% 11	2% 7
Hispanic	63% 207	61% 215	61% 211	64% 206	65% 203	67% 193	68% 191	69% 195	69% 189	65% 177
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	2% 7	3% 11	3% 9	3% 10	3% 10	3% 8	3% 8	3% 9	3% 7	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	45% 148	49% 174	47% 162	48% 153	51% 158	47% 136	46% 129	47% 134	51% 139	52% 142
Male	55% 183	51% 181	53% 182	52% 168	49% 153	53% 152	54% 151	53% 150	49% 133	48% 129
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	37% 123	34% 121	36% 125	38% 123	39% 122	35% 100	43% 119	42% 119	46% 126	45% 122
Free/Reduced Lunch	75% 249	63% 222	76% 263	83% 266	77% 240	74% 212	76% 214	75% 214	74% 200	76% 207
SPED	20% 66	19% 68	17% 60	20% 64	17% 54	11% 31	13% 35	15% 43	16% 44	15% 41
504	1% 2	0% 0	0% 1	0% 0	0% 1	1% 2	1% 3	1% 3	1% 3	0% 1



Our Schools (continued)

Elementary Schools (K-5) (continued)

Superior Elementary

<http://sue.bvdsd.org>

Projected Enrollment: 439

185 SUPERIOR ELEMENTARY			
	Staff	Total Budget \$3,499,261 non-SRA	SRA
Regular Education:	21.793	\$ 2,201,703	\$ 21,170
Special Education:	6.252	482,183	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,854	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.279	12,109	-
Student Services:	0.500	41,662	-
Instructional Staff Support:	-	-	4,320
Library Services:	1.000	141,943	-
School Administration:	3.125	290,293	-
Operations and Maintenance:	2.750	168,828	6,000
Health Room:	0.500	22,351	-
Utilities:	-	101,845	-
TOTALS:	36.199	\$ 3,467,771	\$ 31,490

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	452	470	492	488	513	560	577	602	639	687
BVSD OE-Out	54	55	69	54	54	48	51	55	60	58
BVSD OE-In	35	46	44	57	50	45	34	39	23	14
Placements-Out	7	11	12	14	14	12	13	16	12	11
Placements-In	9	2	0	0	1	0	0	0	0	1
Out of District	7	6	8	9	8	9	6	10	1	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0% 1	0% 2	1% 3	0% 2	0% 2	0% 1	0% 1	0% 1	1% 5
African American	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 2	2% 12
Caucasian	80% 351	79% 360	77% 356	77% 372	77% 389	77% 428	77% 428	77% 440	76% 447	82% 522
Asian	8% 37	10% 47	12% 55	13% 62	8% 59	12% 66	11% 62	11% 62	11% 66	11% 78
Hispanic	5% 22	5% 21	6% 27	5% 25	6% 29	6% 31	5% 30	5% 27	5% 28	3% 19
Native Hawaiian	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	6% 28	6% 27	5% 23	5% 23	5% 26	5% 29	6% 32	8% 43	8% 47	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 211	50% 230	48% 223	50% 242	49% 247	47% 264	47% 260	47% 271	47% 277	48% 304
Male	52% 228	50% 227	52% 242	50% 244	51% 258	53% 262	53% 293	53% 302	53% 314	52% 332
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	2% 9	2% 8	2% 7	2% 8	1% 7	1% 8	1% 8	0% 2	2% 12	2% 13
Free/Reduced Lunch	4% 17	2% 8	5% 22	4% 20	3% 13	3% 19	2% 11	3% 17	2% 11	3% 16
SPED	11% 49	9% 39	8% 37	6% 30	6% 31	5% 29	6% 33	6% 32	5% 32	5% 33
504	1% 4	1% 6	2% 9	3% 15	4% 19	3% 16	3% 16	3% 17	2% 14	2% 14



Our Schools (continued)

Elementary Schools (K-5) (continued)

University Hill Elementary

<http://uhe.bvds.org>

Projected Enrollment: 422

190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$4,285,588 non-SRA	SRA
Regular Education:	27.668	\$ 2,669,812	\$ 55,382
Special Education:	1.250	119,338	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,734	-
English Language Development:	5.250	556,396	-
Talented & Gifted Education:	0.292	12,675	-
Student Services:	1.000	83,320	28
Instructional Staff Support:	-	-	2,947
Library Services:	1.000	132,691	-
School Administration:	3.875	362,673	6,214
Operations and Maintenance:	2.750	153,258	5,874
Health Room:	0.500	22,351	-
Utilities:	-	96,895	-
TOTALS:	43.585	\$ 4,215,143	\$ 70,445

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0	0	0	0	0	0	0	0
BVSD OE-Out	0	0	0	0	0	0	0	0	0	0
BVSD OE-In	367	368	372	355	351	361	317	320	299	271
Placements-Out	0	0	0	0	0	0	0	0	0	0
Placements-In	26	27	25	25	20	11	6	3	1	0
Out of District	29	26	24	25	25	20	13	17	22	21

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0% 2	0% 1	0% 1	1% 2	1% 2	1% 2	0% 1	0% 1	0% 1
African American	1% 3	1% 4	1% 3	0% 1	1% 3	1% 4	1% 4	1% 3	1% 3	2% 6
Caucasian	26% 111	27% 116	28% 120	29% 117	30% 119	32% 124	32% 114	34% 118	32% 102	32% 94
Asian	0% 1	0% 1	1% 3	1% 3	0% 3	0% 1	0% 1	0% 1	0% 1	0% 3
Hispanic	68% 288	68% 286	66% 279	66% 268	64% 255	64% 251	63% 220	62% 216	65% 211	65% 189
Native Hawaiian	0% 1	0% 2	0% 2	0% 1	0% 1	0% 0	0% 1	0% 0	0% 0	0% 0
Multi	4% 17	3% 12	3% 14	3% 14	3% 13	2% 9	3% 9	3% 9	2% 5	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	47% 199	48% 201	48% 202	50% 204	48% 191	48% 188	51% 178	51% 176	50% 161	51% 150
Male	53% 223	52% 222	52% 220	50% 201	52% 205	52% 204	49% 173	49% 172	50% 162	49% 143
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	51% 215	51% 217	52% 218	52% 210	50% 197	51% 198	49% 173	48% 166	48% 156	53% 155
Free/Reduced Lunch	56% 238	53% 225	59% 247	60% 243	59% 235	56% 218	51% 180	52% 182	49% 157	55% 160
SPED	13% 56	13% 57	13% 54	12% 47	11% 43	9% 34	11% 37	10% 34	11% 36	10% 28
504	1% 5	1% 6	1% 3	1% 3	1% 5	1% 3	1% 2	1% 2	0% 1	0% 0



Our Schools (continued)

Elementary Schools (K-5) (continued)

Whittier International Elementary

<http://whe.bvsd.org>

Projected Enrollment: 400

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$3,654,067	
		non-SRA	SRA
Regular Education:	25.282	\$ 2,476,356	\$ 36,615
Special Education:	2.175	211,248	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,852	-
English Language Development:	2.000	212,550	-
Talented & Gifted Education:	0.256	11,114	-
Student Services:	1.000	88,826	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	112,202	-
School Administration:	3.000	284,901	-
Operations and Maintenance:	2.000	127,482	5,000
Health Room:	0.500	23,111	-
Utilities:	-	59,810	-
TOTALS:	37.213	\$ 3,612,452	\$ 41,615

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	457	444	508	529	507	506	474	454	486	425
BVSD OE-Out	112	106	119	120	115	129	129	133	135	128
BVSD OE-In	57	43	41	14	9	15	22	39	24	39
Placements-Out	8	7	8	8	6	5	4	6	8	8
Placements-In	5	8	0	1	2	1	1	1	0	0
Out of District	3	2	5	1	0	0	0	2	1	3

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 1
African American	1% 3	1% 4	2% 7	1% 4	1% 4	1% 4	1% 6	3% 12	2% 9	2% 6
Caucasian	64% 256	68% 252	60% 253	61% 256	62% 246	60% 234	58% 233	59% 232	63% 234	68% 227
Asian	7% 29	7% 25	10% 44	7% 31	7% 20	5% 20	7% 28	6% 25	4% 15	6% 20
Hispanic	22% 89	21% 79	23% 97	25% 105	26% 103	28% 109	28% 113	28% 109	25% 92	24% 79
Native Hawaiian	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0	0% 0	1% 2	1% 2	0% 0
Multi	6% 23	6% 21	5% 23	5% 20	6% 22	5% 21	5% 20	3% 13	4% 16	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 199	47% 180	48% 203	47% 198	42% 168	43% 166	44% 175	45% 178	44% 161	45% 149
Male	50% 201	53% 201	52% 221	53% 219	58% 228	57% 223	56% 226	55% 216	56% 208	55% 184
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	27% 108	24% 91	28% 120	25% 104	25% 99	28% 109	27% 110	27% 105	24% 87	23% 76
Free/Reduced Lunch	32% 128	30% 114	41% 172	42% 177	39% 154	40% 156	36% 143	36% 141	35% 130	36% 125
SPED	12% 47	11% 42	10% 42	9% 36	9% 34	9% 35	11% 44	12% 49	11% 39	10% 33
504	2% 8	2% 9	2% 8	1% 4	1% 2	1% 3	0% 2	1% 2	0% 0	0% 0



Our Schools (continued)

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

Aspen Creek K-8

<http://ac8.bvdsd.org>

Projected Enrollment: 861

505 ASPEN CREEK K-8			
	Staff	Total Budget \$7,023,030	
		non-SRA	SRA
Regular Education:	41.583	\$ 4,227,597	\$ 60,102
Special Education:	15.657	1,203,596	2,000
Vocational Education:	-	-	-
Extra Curricular Education:	-	26,031	-
English Language Development:	0.840	88,149	-
Talented & Gifted Education:	0.429	18,620	2,000
Student Services:	2.000	185,604	300
Instructional Staff Support:	-	-	7,658
Library Services:	1.000	109,869	4,251
School Administration:	7.125	653,693	2,130
Operations and Maintenance:	4.000	254,419	6,819
Health Room:	0.500	23,335	-
Utilities:	-	146,857	-
TOTALS:	73.134	\$ 6,937,770	\$ 85,260

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	850	883	869	932	963	984	942	938	983	979
BVSD OE-Out	204	218	212	214	232	237	240	241	236	229
BVSD OE-In	91	107	121	85	91	75	71	67	62	64
Placements-Out	18	18	19	26	17	19	17	20	19	17
Placements-In	20	24	15	12	18	13	18	16	15	10
Out of District	128	138	131	122	116	109	97	95	114	111

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 2	0% 2	0% 2	0% 2	0% 1	0% 0	0% 1	0% 1	0% 3	0% 4
African American	2% 17	1% 9	2% 16	1% 12	1% 10	1% 9	1% 8	1% 11	1% 13	1% 11
Caucasian	72% 623	76% 689	76% 684	77% 702	79% 739	77% 714	77% 691	79% 725	80% 733	85% 783
Asian	7% 59	6% 55	5% 45	6% 53	5% 49	5% 50	6% 51	4% 38	4% 41	6% 53
Hispanic	14% 121	13% 115	12% 108	10% 95	10% 96	12% 114	12% 110	11% 103	9% 87	7% 67
Native Hawaiian	0% 2	0% 2	0% 1	0% 2	0% 2	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	4% 37	4% 39	5% 48	5% 45	4% 39	4% 36	4% 36	4% 38	4% 39	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 411	48% 440	50% 452	49% 443	49% 458	50% 463	51% 457	50% 461	51% 465	50% 459
Male	52% 450	52% 471	50% 452	51% 468	51% 478	50% 462	49% 440	50% 455	49% 451	50% 459
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	5% 41	4% 40	3% 31	1% 6	1% 12	1% 10	1% 7	1% 5	1% 8	1% 9
Free/Reduced Lunch	17% 149	13% 121	14% 130	16% 142	13% 123	15% 140	12% 105	11% 102	9% 81	9% 82
SPED	12% 101	12% 105	10% 90	11% 103	9% 81	6% 59	7% 66	8% 77	8% 72	8% 75
504	4% 33	4% 36	3% 30	3% 25	3% 24	2% 14	1% 5	1% 9	1% 13	1% 13



Our Schools (continued)

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

Eldorado K-8

<http://el8.bvdsd.org/>

Projected Enrollment: 850

506 ELDORADO K-8			
	Staff	Total Budget \$6,362,928 non-SRA	SRA
Regular Education:	40.582	\$ 4,149,749	\$ 38,565
Special Education:	5.671	502,130	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	26,027	-
English Language Development:	1.090	116,565	-
Talented & Gifted Education:	0.383	16,623	-
Student Services:	2.000	207,955	500
Instructional Staff Support:	-	-	19,200
Library Services:	1.000	70,618	2,000
School Administration:	7.000	736,942	1,000
Operations and Maintenance:	4.250	268,817	9,000
Health Room:	0.500	23,111	-
Utilities:	-	174,126	-
TOTALS:	62.476	\$ 6,292,663	\$ 70,265

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	965	1,022	1,035	1,089	1,140	1,155	1,126	1,108	1,122	1,103
BVSD OE-Out	205	240	232	251	272	288	272	247	221	198
BVSD OE-In	60	60	64	70	83	60	61	56	39	48
Placements-Out	5	4	2	2	2	2	4	2	3	5
Placements-In	14	14	11	15	16	19	23	29	43	32
Out of District	31	33	42	38	24	16	14	14	11	8

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 2	0 % 1	0 % 3	0% 3	1% 5	0 % 3	0% 3	0% 3	0 % 3	0 % 4
African American	1% 5	1% 9	1% 11	1% 10	1% 10	1% 7	1% 9	1% 6	1% 7	1% 14
Caucasian	73% 620	75% 659	75% 685	74% 704	72% 713	73% 696	71% 702	73% 705	73% 720	78% 769
Asian	10% 89	10% 89	11% 99	12% 116	13% 132	13% 126	15% 148	14% 134	13% 128	15% 146
Hispanic	8% 68	7% 62	7% 61	7% 67	7 % 71	8% 77	7% 74	7% 70	8% 80	9% 51
Native Hawaiian	0% 3	0% 3	0% 0	0 % 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 63	6% 57	6% 57	6 % 57	6% 56	5% 49	6% 56	6% 54	5% 49	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 419	49% 429	48% 439	47% 446	45% 448	47% 448	48% 472	47% 456	46% 452	44% 437
Male	51% 431	51% 451	52% 477	53% 511	55% 539	53% 510	52% 520	53% 516	54% 535	56% 547
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	6% 52	6% 54	7% 66	7% 70	9% 85	9% 85	9% 86	9% 86	9% 90	7% 73
Free/Reduced Lunch	7% 62	5% 44	5% 46	6% 60	6% 55	6% 62	6% 59	6% 59	7% 73	5% 47
SPED	10% 84	9% 80	9% 78	7% 70	7% 66	6% 61	7% 73	7% 67	5% 51	5% 47
504	5% 46	5% 42	4% 36	3% 29	3% 27	3% 32	2% 22	3% 27	3% 30	3% 34



Our Schools (continued)

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

Meadowlark School

<http://ml8.bvdsd.org>

Projected Enrollment: 577

509 MEADOWLARK K-8			
	Staff	Total Budget \$4,680,713 non-SRA	SRA
Regular Education:	27.653	\$ 2,773,721	\$ 31,454
Special Education:	8.766	681,322	300
Vocational Education:	-	-	-
Extra Curricular Education:	-	9,706	-
English Language Development:	0.420	44,076	-
Talented & Gifted Education:	-	-	250
Student Services:	1.500	164,229	400
Instructional Staff Support:	-	-	6,606
Library Services:	1.000	82,339	1,000
School Administration:	5.625	508,869	1,840
Operations and Maintenance:	3.750	221,112	6,000
Health Room:	0.500	18,342	-
Utilities:	-	129,147	-
TOTALS:	49.214	\$ 4,632,863	\$ 47,850

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	688	570	0	0	0	0	0	0	0	
BVSD OE-Out	202	231	0	0	0	0	0	0	0	
BVSD OE-In	39	45	0	0	0	0	0	0	0	0
Placements-Out	13	13	0	0	0	0	0	0	0	
Placements-In	27	20	0	0	0	0	0	0	0	0
Out of District	50	53	0	0	0	0	0	0	0	0

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
African American	1% 4	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Caucasian	74% 426	76% 334	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Asian	6% 35	4% 19	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Hispanic	12% 67	12% 54	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	8% 44	7% 29	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 275	48% 208	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Male	52% 302	52% 229	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	4% 22	5% 23	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	7% 42	7% 31	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
SPED	15% 84	11% 49	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
504	3% 18	2% 9	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0



Our Schools (continued)

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

Monarch K-8

<http://mo8.bvsd.org>

Projected Enrollment: 742

502 MONARCH K-8 SCHOOL			
	Staff	Total Budget \$6,605,485	
		non-SRA	SRA
Regular Education:	37.786	\$ 3,828,502	\$ 44,138
Special Education:	14.198	1,063,733	900
Vocational Education:	-	-	-
Extra Curricular Education:	-	23,379	-
English Language Development:	1.670	175,251	-
Talented & Gifted Education:	0.368	15,971	300
Student Services:	2.000	195,761	350
Instructional Staff Support:	-	-	13,257
Library Services:	1.000	114,022	1,000
School Administration:	6.595	653,576	7,300
Operations and Maintenance:	3.500	209,854	10,100
Health Room:	0.500	23,915	200
Utilities:	-	223,976	-
TOTALS:	67.617	\$ 6,527,940	\$ 77,545

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	643	682	724	770	755	722	649	641	726	679
BVSD OE-Out	163	155	160	166	169	163	156	147	148	136
BVSD OE-In	184	185	212	195	221	223	235	222	184	187
Placements-Out	10	15	18	21	20	31	25	19	29	23
Placements-In	24	18	15	14	16	14	12	14	14	9
Out of District	64	68	73	54	56	68	64	44	41	33

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0 % 0	0 % 3	0% 1	0 % 2	0 % 2	0% 1	0% 2	1 % 4	1 % 4
African American	2% 16	2% 17	2% 18	2% 20	1% 9	1% 8	0% 4	1% 6	0% 2	1% 7
Caucasian	68% 503	68% 534	69% 584	70% 594	75 % 642	72% 602	72% 590	72% 572	76% 601	82% 611
Asian	13% 95	13% 99	12% 105	12% 103	10% 88	11% 95	12% 94	10% 82	9% 74	11% 86
Hispanic	12% 91	11% 87	10% 82	9% 79	8% 67	9% 74	9% 71	9% 72	9% 72	5% 40
Native Hawaiian	0% 0	0% 0	0% 1	0 % 1	0% 3	0% 0	0% 1	0% 0	0% 1	0% 0
Multi	5% 37	6% 46	6% 51	6 % 50	6 % 49	6% 50	7% 54	7% 55	5% 36	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 363	49% 381	49% 411	49% 412	49% 421	48% 401	50% 408	49% 387	52% 409	57% 423
Male	51% 379	51% 402	51% 433	51% 436	51% 439	52% 431	50% 407	51% 402	48% 381	43% 325
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	11% 80	10% 79	8% 70	5% 41	3% 27	4% 30	3% 21	2% 19	2% 15	2% 17
Free/Reduced Lunch	17% 126	13% 101	14% 122	14% 117	11% 91	12% 99	10% 78	12% 97	10% 80	7% 56
SPED	13% 98	10% 76	8% 70	10% 84	10% 86	9% 76	9% 73	12% 91	10% 82	10% 76
504	3% 22	4% 32	4% 34	4% 30	4% 35	2% 20	2% 15	2% 18	3% 20	3% 20



Our Schools (continued)

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

Nederland Middle/Senior

<http://neh.bvdsd.org>

Projected Enrollment: 247

503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$3,371,555 non-SRA	SRA
Regular Education:	15.730	\$ 1,643,230	\$ 19,135
Special Education:	6.252	485,213	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	61,943	-
English Language Development:	0.190	20,183	-
Talented & Gifted Education:	0.221	21,778	-
Student Services:	0.800	88,101	150
Instructional Staff Support:	-	-	4,265
Library Services:	1.375	126,238	-
School Administration:	5.500	558,217	3,465
Operations and Maintenance:	4.000	218,746	3,300
Health Room:	-	-	-
Utilities:	-	117,591	-
TOTALS:	34.068	\$ 3,341,240	\$ 30,315

OPEN ENROLLMENT PROFILE

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Population	323	329	341	347	359	356	355	374	411	384
BVSD OE-Out	85	90	86	88	93	90	105	96	94	66
BVSD OE-In	4	2	3	7	8	3	1	3	1	1
Placements-Out*	4	5	4	3	1	3				1
Placements-In*	1		2					1		
Out of District	3	6	6	8	16	17	16	14	15	21
Unmatched Addresses	5				1		3	3		
Total	247	242	262	271	290	283	270	299	333	339

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0		.3% 1		.7% 2	1.7% 5	1.2% 4	.9% 3
African American	1% 2	2% 4	1% 3	0% 1	.3% 1			.3% 1		.3% 1
Caucasian	86% 212	86% 208	86% 226	84% 233	83.1% 241	66% 235	84.4% 228	90.6% 271	91.9% 306	92.6% 314
Asian	2% 6	2% 6	3% 7	2% 6	2.1% 6	2% 7	3.3% 9	3% 9	.9% 3	1.8% 6
Hispanic	6% 15	6% 14	5% 13	6% 16	6.9% 20	6.7% 24	7% 19	7.4% 22	8.1% 27	4.4% 15
Native Hawaiian	0% 0	0% 0	0% 0					.3% 1	.1% 1	
Multi	5% 12	4% 10	5% 12	6% 17	7.2% 21	4.8% 17	4.4% 12	3.7% 11	28.6% 12	New 2010
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 115	50% 120	52% 135	53% 148	54.5% 158	54.6% 155	52.2% 141	48.8% 146	49.5% 165	49.9% 169
Male	50% 132	50% 122	48% 126	45% 125	45.5% 132	45.4% 129	47.8% 129	51.2% 153	50.5% 168	50.1% 170
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	3% 5	3% 7	2% 6	1% 4	1% 3	1.1% 4	1.5% 4	1% 3	.3% 1	.9% 3
Free/Reduced Lunch	30% 74	22% 53	29% 77	31% 87	26.2% 76	18% 64	24.4% 66	22.4% 67	19.2% 64	16.2% 55
SPED	17% 42	14% 35	14% 37	14% 38	15.9% 46	9.6% 37	13% 35	14.7% 44	11.4% 38	12.4% 42
504	4% 10	4% 10	2% 6	3% 9	2.8% 8	2.2% 8	3.7% 10	2% 6	2.1% 7	2.4% 8



Our Schools (continued)

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

Boulder Universal

<http://www.boulderuniversal.org/>

Projected Enrollment: 63

461 BOULDER UNIVERSAL			
	Staff	Total Budget \$1,223,849 non-SRA SRA	
Regular Education:	4.750	\$ 503,197	\$ -
Special Education:	0.600	64,013	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	3.600	355,986	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	2.800	300,653	-
Operations and Maintenance:	-	-	-
Health Room:	-	-	-
Utilities:	-	-	-
TOTALS:	11.750	\$ 1,223,849	\$ -

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	45	64	64	70	103	101	122	99	10	
Placements-Out*	0	0								
Placements-In*	1	2	1	0	1					
Out of District	17	22	20	16	19	24	13	21	5	
Unmatched Addresses										
Total	63	88	85	86	123	125	135	120	15	

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	1% 1				.7% 1	1.5% 2		1.3% 1	
African American	2% 1	1% 1	1% 1		.8% 1	.7% 1	2.2% 3	.8% 1	2.5% 2	
Caucasian	83% 52	79% 69	81% 69	80% 69	85.5% 106	68.8% 86	75.7% 103	80.2% 97	78.8% 63	
Asian	0% 0	3% 3	4% 3	3% 3	3.2% 4	7.2% 9	5.9% 8	3.3% 4	2.5% 2	
Hispanic	8% 5	11% 10	12% 10	12% 10	5.6% 7	12% 15	8.8% 12	12.4% 15	12.5% 10	
Native Hawaiian	0% 0	0% 0							.1% 1	
Multi	8% 5	3% 3	4% 3	8% 7	4.8% 6	10.4% 13	5.9% 8	3.3% 4	.1% 1	
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	63% 40	62% 54	68% 58	58% 50	48.4% 60	43.2% 54	51.5% 70	56.2% 68	42.5% 34	
Male	37% 23	38% 33	33% 28	45% 39	51.6% 64	56.8% 71	48.5% 66	43.8% 53	57.5% 46	
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	2% 1					2.4% 3	2.2% 3	2.5% 3	1.3% 1	
Free/Reduced Lunch	8% 5	11% 10	9% 8	13% 11	10.9% 13	12.8% 16	11.7% 16	13.2% 16	16.3% 13	
SPED	3% 2	8% 7	9% 8	7% 6	7.3% 9	4.8% 6	4.4% 6	7.4% 9	7.5% 6	
504	24% 15	15% 13	18% 15	12% 10	11.3% 14	8% 10	8.8% 12	5.8% 7	5% 4	



Our Schools (continued)

Middle Schools (6-8)

Angevine Middle

<http://anm.bvds.org/Pages/default.aspx>

Projected Enrollment: 693

252 ANGEVINE MIDDLE			
	Staff	Total Budget \$5,857,601 non-SRA	SRA
Regular Education:	33.000	\$ 3,408,318	\$ 57,586
Special Education:	5.530	476,722	1,000
Vocational Education:	-	-	-
Extra Curricular Education:	-	35,295	-
English Language Development:	2.830	300,376	1,000
Talented & Gifted Education:	1.221	97,006	-
Student Services:	2.500	270,222	500
Instructional Staff Support:	-	-	8,000
Library Services:	1.000	102,038	5,000
School Administration:	6.500	682,790	9,189
Operations and Maintenance:	3.750	231,770	9,000
Health Room:	-	-	-
Utilities:	-	161,789	-
TOTALS:	56.331	\$ 5,766,326	\$ 91,275

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	972	916	1,101	1,110	1,082	1,023	981	996	990	1,005
BVSD OE-Out	319	306	408	399	431	437	462	467	481	465
BVSD OE-In	37	61	18	16	10	12	18	18	15	15
Placements-Out	17	22	24	20	18	5	8	6	7	5
Placements-In	5	4	2	1	1	1	1	2	1	1
Out of District	11	16	20	17	16	15	15	21	27	24

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	1% 4	1% 5	0% 3	0% 2	0% 1	0% 3	1% 4	2% 9	2% 10	1% 6
African American	1% 9	1% 8	1% 8	1% 8	1% 7	1% 5	1% 4	0% 1	1% 4	2% 11
Caucasian	48% 332	50% 335	51% 365	52% 380	53% 350	50% 306	52% 296	51% 301	52% 283	55% 317
Asian	3% 20	3% 20	3% 23	3% 25	3% 21	3% 20	3% 18	4% 22	3% 18	4% 23
Hispanic	42% 290	41% 272	40% 287	40% 288	40% 267	42% 258	40% 231	39% 227	38% 206	38% 220
Native Hawaiian	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 1	0% 0
Multi	5% 38	4% 30	3% 24	3% 22	2% 16	3% 19	3% 20	4% 26	4% 23	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	47% 329	45% 304	43% 304	43% 313	45% 301	49% 299	51% 295	53% 312	48% 262	48% 276
Male	53% 364	55% 366	57% 406	57% 412	55% 361	51% 312	49% 278	47% 275	52% 283	52% 301
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	16% 113	22% 148	24% 172	17% 121	22% 147	20% 120	20% 112	19% 112	19% 106	21% 121
Free/Reduced Lunch	46% 320	38% 254	44% 312	47% 344	44% 291	43% 260	44% 254	47% 273	47% 257	40% 231
SPED	15% 104	15% 98	16% 112	16% 114	14% 95	13% 81	13% 77	14% 84	15% 82	14% 83
504	5% 34	4% 24	3% 22	3% 19	2% 13	2% 15	2% 10	2% 10	2% 9	1% 8



Our Schools (continued)

Middle Schools (6-8) (continued)

Broomfield Heights Middle

<http://bhm.bvdsd.org>

Projected Enrollment: 565

225 BROOMFIELD HEIGHTS MIDDLE			
	Staff	Total Budget \$4,821,098 non-SRA	SRA
Regular Education:	27.690	\$ 2,855,812	\$ 46,490
Special Education:	7.248	590,967	906
Vocational Education:	-	-	-
Extra Curricular Education:	-	26,912	-
English Language Development:	0.830	88,555	-
Talented & Gifted Education:	0.186	7,835	340
Student Services:	2.500	237,010	755
Instructional Staff Support:	-	-	4,514
Library Services:	1.000	104,971	3,399
School Administration:	5.000	501,279	1,258
Operations and Maintenance:	3.000	196,233	5,288
Health Room:	-	-	-
Utilities:	-	148,574	-
TOTALS:	47.454	\$ 4,758,148	\$ 62,950

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	347	349	329	326	335	370	346	360	352	358
BVSD OE-Out	46	54	46	33	38	36	41	36	32	36
BVSD OE-In	69	74	78	86	94	91	101	102	103	102
Placements-Out	2	3	1	3	2	3	3	2	0	2
Placements-In	10	11	3	8	7	12	10	12	10	10
Out of District	187	167	157	161	152	118	94	97	92	100

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 2	0% 2	1% 4	1% 4	1% 5	1% 4	0% 2	1% 3	1% 4	1% 3
African American	1% 7	1% 8	2% 8	1% 4	1% 6	1% 5	0% 2	1% 3	0% 2	2% 9
Caucasian	68% 383	66% 360	67% 346	68% 373	67% 370	69% 381	69% 366	71% 396	69% 361	76% 404
Asian	3% 15	3% 16	3% 17	3% 19	3% 25	4% 23	5% 26	6% 32	7% 35	6% 35
Hispanic	21% 121	24% 130	24% 124	23% 125	22% 121	23% 125	22% 119	19% 108	19% 99	15% 81
Native Hawaiian	0% 1	0% 2	0% 1	0% 1	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0
Multi	6% 36	5% 27	4% 20	4% 21	4% 23	3% 14	3% 16	3% 18	5% 24	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	51% 286	52% 286	50% 262	52% 283	51% 282	51% 280	50% 263	50% 282	48% 254	50% 267
Male	49% 279	48% 259	50% 258	48% 264	49% 268	49% 272	50% 268	50% 279	52% 272	50% 265
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	5% 31	7% 38	7% 35	6% 32	7% 41	9% 47	7% 38	5% 30	5% 25	5% 29
Free/Reduced Lunch	28% 161	26% 141	28% 147	30% 164	25% 137	28% 155	29% 152	26% 148	25% 132	25% 133
SPED	16% 90	15% 80	14% 71	15% 80	12% 64	11% 60	12% 66	13% 72	13% 70	13% 68
504	2% 13	2% 10	2% 12	2% 12	3% 15	3% 18	3% 16	2% 11	1% 7	1% 5



Our Schools (continued)

Middle Schools (6-8) (continued)

Casey Middle

<http://cam.bvsd.org>

Projected Enrollment: 668

240 CASEY MIDDLE			
	Staff	Total Budget \$5,505,689	
		non-SRA	SRA
Regular Education:	32.970	\$ 3,403,108	\$ 64,084
Special Education:	4.718	436,241	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	34,854	-
English Language Development:	3.330	353,938	-
Talented & Gifted Education:	0.219	9,507	200
Student Services:	2.500	262,574	513
Instructional Staff Support:	-	-	9,018
Library Services:	1.000	135,520	6,000
School Administration:	5.000	454,142	1,500
Operations and Maintenance:	3.500	212,379	8,735
Health Room:	-	-	-
Utilities:	-	113,376	-
TOTALS:	53.237	\$ 5,415,639	\$ 90,050

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	682	684	634	644	629	636	599	564	500	461
BVSD OE-Out	147	151	158	195	193	181	157	166	168	192
BVSD OE-In	114	126	153	173	153	137	114	119	93	65
Placements-Out	8	10	6	9	9	6	5	6	3	2
Placements-In	17	12	10	8	10	7	7	4	4	3
Out of District	10	8	17	11	15	14	9	12	13	15

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	1% 4	0% 2	0% 3	0% 1	0% 1	0% 0	0% 2	1% 3	0% 1
African American	1% 4	0% 3	1% 6	1% 8	1% 9	1% 6	1% 5	1% 7	1% 6	3% 10
Caucasian	54% 360	53% 356	53% 345	52% 331	52% 318	52% 316	58% 337	58% 315	54% 238	51% 177
Asian	2% 16	2% 14	2% 13	3% 21	2% 19	3% 21	2% 11	1% 8	2% 7	1% 16
Hispanic	40% 268	40% 268	40% 264	39% 249	40% 240	39% 236	35% 203	35% 191	39% 171	42% 146
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	3% 21	4% 24	3% 22	3% 20	3% 20	5% 28	4% 26	4% 23	3% 15	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 325	50% 335	52% 337	50% 318	48% 290	46% 277	48% 280	51% 277	53% 234	54% 189
Male	51% 343	50% 334	48% 315	50% 314	52% 317	54% 331	52% 302	49% 269	47% 206	46% 161
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	26% 172	29% 191	28% 184	22% 139	23% 141	24% 144	18% 105	19% 104	23% 99	29% 101
Free/Reduced Lunch	43% 289	36% 241	43% 278	44% 275	41% 247	42% 254	34% 195	36% 198	41% 181	44% 154
SPED	15% 97	14% 91	14% 93	12% 73	13% 77	11% 67	12% 68	10% 57	11% 49	11% 40
504	6% 37	3% 23	3% 18	3% 20	3% 17	2% 12	2% 10	2% 13	2% 7	1% 3



Our Schools (continued)

Middle Schools (6-8) (continued)

Centennial Middle

<http://cem.bvds.org/Pages/default.aspx>

Projected Enrollment: 634

250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$4,887,625 non-SRA	SRA
Regular Education:	29.930	\$ 3,088,394	\$ 44,408
Special Education:	3.000	319,814	700
Vocational Education:	-	-	-
Extra Curricular Education:	-	31,765	-
English Language Development:	1.670	177,675	241
Talented & Gifted Education:	0.202	8,770	1,565
Student Services:	2.500	220,040	500
Instructional Staff Support:	-	-	11,624
Library Services:	1.000	124,575	5,000
School Administration:	5.000	485,738	2,599
Operations and Maintenance:	3.500	212,891	4,013
Health Room:	-	-	-
Utilities:	-	147,313	-
TOTALS:	46.802	\$ 4,816,975	\$ 70,650

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	830	851	846	816	777	770	699	696	722	745
BVSD OE-Out	235	261	273	257	250	250	231	229	231	196
BVSD OE-In	48	61	58	72	71	56	57	75	75	83
Placements-Out	21	14	12	10	13	12	11	10	11	11
Placements-In	3	2	1	1	1	2	0	0	0	0
Out of District	9	5	8	6	9	15	11	11	7	6

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 3	0 % 2	0% 3	1 % 5	1 % 5	1% 3	0 % 2	1 % 3	0 % 2	1 % 4
African American	1% 7	0% 3	0% 3	0% 2	1% 3	1% 3	1% 5	1 % 3	0% 2	2% 10
Caucasian	66% 416	67% 436	66% 417	67% 422	64% 378	66% 381	67% 368	65% 358	66% 370	72% 456
Asian	3% 22	4% 23	5% 30	6% 37	3% 33	4% 25	4% 20	4% 22	5% 29	4% 35
Hispanic	24% 151	23% 151	22% 137	21% 130	23% 137	24% 138	24% 129	25% 139	23% 131	20% 124
Native Hawaiian	0% 0	0% 0	0% 0	0 % 1	0% 2	0% 0	0% 1	0% 0	0% 1	0% 0
Multi	6% 35	5% 31	6% 38	5% 33	6% 37	5% 30	4% 23	5% 29	5% 27	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	48% 303	47% 303	49% 305	49% 307	49% 289	49% 287	48% 263	49% 270	52% 292	52% 324
Male	52% 331	53% 343	51% 323	51% 323	51% 306	51% 294	52% 285	51% 284	48% 270	48% 305
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	14% 88	15% 99	16% 99	12% 74	13% 77	14% 82	14% 77	14% 75	13% 75	16% 102
Free/Reduced Lunch	24% 153	22% 143	23% 142	24% 152	25% 148	27% 159	23% 127	26% 143	21% 120	23% 143
SPED	11% 71	10% 66	10% 65	9% 54	9% 53	6% 37	8% 45	8% 45	7% 39	6% 39
504	7% 46	5% 35	4% 25	3% 18	2% 14	3% 16	3% 16	2% 13	3% 16	2% 15



Our Schools (continued)

Middle Schools (6-8) (continued)

Louisville Middle

<http://lom.bvsvd.org>

Projected Enrollment: 678

254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$5,212,165 non-SRA	SRA
Regular Education:	31.340	\$ 3,230,237	\$ 46,400
Special Education:	7.816	619,833	550
Vocational Education:	-	-	-
Extra Curricular Education:	-	30,441	-
English Language Development:	0.500	53,199	220
Talented & Gifted Education:	0.222	7,664	300
Student Services:	2.000	257,855	1,000
Instructional Staff Support:	-	-	3,300
Library Services:	1.000	141,943	5,000
School Administration:	5.000	476,065	1,680
Operations and Maintenance:	3.250	202,758	5,000
Health Room:	-	-	-
Utilities:	-	128,720	-
TOTALS:	51.128	\$ 5,148,715	\$ 63,450

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	640	636	612	619	601	571	484	431	462	477
BVSD OE-Out	79	87	78	90	77	91	82	73	74	80
BVSD OE-In	112	96	89	82	98	145	203	238	216	179
Placements-Out	12	7	5	4	3	5	4	11	22	18
Placements-In	5	5	9	8	11	7	8	10	9	5
Out of District	12	16	15	6	3	4	7	12	11	9

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	1% 4	1% 4	0% 1	0% 1	0% 2	0% 2	0% 2	0% 1	0% 1	1% 3
African American	1% 6	0% 3	1% 6	1% 4	0% 3	0% 2	0% 2	0% 3	0% 3	1% 5
Caucasian	79% 539	81% 531	80% 515	78% 487	77% 489	79% 501	82% 517	80% 501	82% 497	88% 504
Asian	2% 11	2% 14	2% 12	2% 13	2% 18	3% 17	2% 13	2% 15	2% 15	2% 31
Hispanic	11% 72	11% 74	12% 75	13% 82	13% 83	13% 82	11% 71	12% 73	9% 54	5% 29
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0
Multi	7% 45	5% 33	5% 33	5% 34	6% 38	4% 27	4% 26	5% 30	5% 33	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 329	48% 319	49% 314	50% 309	49% 308	50% 318	51% 324	50% 311	49% 298	51% 290
Male	51% 349	52% 340	51% 328	50% 312	51% 325	50% 313	49% 308	50% 312	51% 305	49% 282
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	3% 18	5% 34	6% 40	5% 29	5% 30	3% 22	3% 20	3% 21	1% 5	0% 1
Free/Reduced Lunch	12% 79	11% 72	15% 97	15% 92	12% 77	11% 70	12% 78	13% 79	12% 71	9% 52
SPED	12% 81	12% 77	13% 82	10% 64	10% 62	9% 54	11% 68	9% 53	9% 56	9% 49
504	10% 69	8% 51	7% 42	5% 31	4% 27	4% 23	3% 18	2% 12	1% 7	1% 5



Our Schools (continued)

Middle Schools (6-8) (continued)

Manhattan School of Arts & Academics

<http://mam.bvdsd.org>

Projected Enrollment: 490

230 MANHATTAN MIDDLE			
	Staff	Total Budget \$4,398,000 non-SRA	SRA
Regular Education:	23.660	\$ 2,447,085	\$ 39,097
Special Education:	6.879	518,761	710
Vocational Education:	-	-	-
Extra Curricular Education:	-	24,264	-
English Language Development:	1.500	159,835	600
Talented & Gifted Education:	0.159	6,698	500
Student Services:	2.300	212,897	600
Instructional Staff Support:	-	-	3,593
Library Services:	1.000	127,222	6,000
School Administration:	5.000	513,921	1,680
Operations and Maintenance:	3.000	195,109	4,170
Health Room:	-	-	-
Utilities:	-	135,258	-
TOTALS:	43.498	\$ 4,341,050	\$ 56,950

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	527	553	562	552	572	551	488	485	499	518
BVSD OE-Out	255	286	286	280	263	258	256	250	254	264
BVSD OE-In	178	179	163	193	215	219	199	192	180	197
Placements-Out	4	7	5	5	6	2	3	4	9	5
Placements-In	17	25	13	15	10	13	11	10	23	19
Out of District	27	24	12	18	15	23	24	19	27	32

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	1% 3	1% 3	1% 4	1% 5	1% 5	1% 4	1% 3	1% 6	1% 4	1% 6
African American	1% 5	1% 5	2% 7	1% 5	1% 7	1% 4	1% 5	1% 6	1% 5	2% 8
Caucasian	68% 320	65% 319	66% 302	64% 315	64% 346	66% 361	65% 317	65% 304	66% 311	74% 368
Asian	4% 20	5% 23	4% 20	5% 24	4% 34	6% 33	5% 26	5% 22	6% 28	5% 32
Hispanic	21% 102	20% 98	19% 85	24% 116	23% 127	24% 129	24% 116	23% 106	19% 88	17% 83
Native Hawaiian	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 1	0% 2	0% 1	0% 0
Multi	8% 39	8% 39	9% 40	6% 28	4% 24	3% 16	4% 19	4% 20	7% 31	0% 0

Gender

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	55% 270	55% 268	51% 233	51% 251	51% 277	51% 280	51% 248	49% 229	53% 250	51% 253
Male	45% 220	45% 222	49% 225	49% 242	49% 266	49% 267	49% 239	51% 237	47% 218	49% 244

Special Programs

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	11% 52	15% 75	14% 64	13% 63	13% 73	16% 87	15% 72	14% 64	13% 60	13% 65
Free/Reduced Lunch	25% 122	25% 124	28% 130	29% 144	29% 158	30% 164	29% 139	27% 128	26% 121	26% 128
SPED	17% 82	23% 112	22% 100	18% 89	17% 92	16% 87	18% 90	19% 88	16% 75	16% 82
504	9% 45	7% 32	4% 20	4% 21	6% 34	6% 33	5% 25	3% 14	3% 13	2% 9



Our Schools (continued)

Middle Schools (6-8) (continued)

Nevin Platt Middle

<http://npm.bvds.org/Pages/default.aspx>

Projected Enrollment: 581

260 PLATT MIDDLE			
	Staff	Total Budget \$4,529,155 non-SRA	SRA
Regular Education:	27.340	\$ 2,817,384	\$ 45,541
Special Education:	5.854	419,964	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	28,677	-
English Language Development:	0.170	17,841	-
Talented & Gifted Education:	0.192	8,088	300
Student Services:	2.000	233,162	400
Instructional Staff Support:	-	-	2,100
Library Services:	1.000	121,990	300
School Administration:	5.000	468,235	-
Operations and Maintenance:	3.750	221,125	5,984
Health Room:	-	-	-
Utilities:	-	137,564	-
TOTALS:	45.306	\$ 4,474,030	\$ 55,125

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	463	492	476	493	459	450	453	486	500	501
BVSD OE-Out	116	125	116	137	142	137	154	175	154	148
BVSD OE-In	215	244	258	224	206	178	184	165	180	180
Placements-Out	3	6	9	12	7	9	9	10	17	11
Placements-In	8	7	12	10	10	0	2	2	0	0
Out of District	13	15	18	25	32	26	19	18	24	25

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 2	0 % 1	0% 0	0 % 1	0 % 1	1% 5	1% 3	0 % 1	0 % 1	0 % 1
African American	2% 9	1% 7	1% 5	1% 4	2% 9	1% 7	1% 3	0% 1	1% 3	2% 9
Caucasian	81% 489	79% 497	80% 508	81% 485	80% 445	80% 406	80% 407	83% 418	85% 452	89% 488
Asian	2% 13	3% 19	4% 25	3% 18	2% 22	3% 15	4% 19	3% 13	3% 18	3% 29
Hispanic	8% 46	9% 54	9% 60	9% 54	8% 45	8% 43	9% 48	8% 40	6% 31	4% 21
Native Hawaiian	0% 0	0% 0	0% 1	0 % 3	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 42	8% 49	6% 39	6 % 37	6% 34	7% 34	6% 30	6% 29	5% 28	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	45% 262	44% 277	45% 286	47% 281	47% 260	48% 247	48% 245	47% 237	49% 263	47% 259
Male	55% 319	56% 350	55% 352	53% 321	53% 297	52% 263	52% 265	53% 265	51% 270	53% 289
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	2% 9	3% 19	2% 13	2% 10	2% 11	3% 13	2% 9	1% 4	1% 5	1% 7
Free/Reduced Lunch	10% 57	8% 52	8% 51	11% 68	11% 60	9% 48	10% 49	8% 40	6% 31	5% 29
SPED	12% 71	11% 71	10% 64	9% 57	8% 47	5% 25	5% 27	6% 30	6% 31	8% 43
504	10% 57	8% 50	9% 55	6% 38	6% 35	6% 32	5% 28	3% 17	3% 16	2% 13



Our Schools (continued)

Middle Schools (6-8) (continued)

Southern Hills Middle

<http://shm.bvsd.org/>

Projected Enrollment: 538

270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,205,750 non-SRA	SRA
Regular Education:	25.050	\$ 2,583,800	\$ 27,830
Special Education:	3.830	279,745	900
Vocational Education:	-	-	-
Extra Curricular Education:	-	25,148	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.181	7,856	-
Student Services:	2.000	282,424	383
Instructional Staff Support:	-	-	6,413
Library Services:	1.000	124,078	4,142
School Administration:	5.000	465,815	-
Operations and Maintenance:	3.000	182,778	5,807
Health Room:	-	-	-
Utilities:	-	208,631	-
TOTALS:	40.061	\$ 4,160,275	\$ 45,475

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	539	512	523	477	484	443	409	410	416	404
BVSD OE-Out	142	115	118	114	127	111	109	106	97	94
BVSD OE-In	130	150	147	180	191	204	216	203	211	215
Placements-Out	7	8	4	6	3	2	3	3	6	5
Placements-In	10	6	6	8	6	5	6	6	9	5
Out of District	8	7	5	10	8	10	10	12	10	13

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 2	0% 2	1% 3	1% 3	1% 3	1% 4	1% 3	1% 3	1% 3
African American	1% 5	1% 4	0% 2	1% 3	1% 3	0% 2	0% 2	0% 1	0% 1	2% 10
Caucasian	81% 434	80% 443	79% 444	81% 448	83% 465	82% 453	81% 437	79% 425	77% 422	84% 454
Asian	5% 28	7% 40	6% 36	6% 33	5% 27	6% 31	5% 29	6% 33	8% 41	6% 51
Hispanic	6% 34	6% 33	7% 39	7% 37	6% 33	6% 33	8% 42	8% 41	8% 43	4% 20
Native Hawaiian	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 36	6% 32	6% 36	6% 31	5% 29	5% 28	5% 28	6% 32	6% 35	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	49% 266	48% 268	47% 264	47% 259	47% 263	46% 255	44% 239	46% 245	46% 249	47% 253
Male	51% 272	52% 286	53% 295	53% 296	53% 297	54% 295	56% 303	54% 290	54% 296	53% 285
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	1% 6	2% 11	2% 10	1% 7	1% 5	1% 5	1% 4	1% 5	2% 9	1% 5
Free/Reduced Lunch	5% 28	5% 26	6% 34	8% 43	7% 39	5% 27	4% 23	4% 24	6% 33	5% 25
SPED	9% 48	9% 49	10% 57	12% 64	11% 63	10% 54	11% 60	12% 65	13% 70	12% 67
504	5% 29	6% 34	6% 35	6% 34	6% 34	4% 22	3% 17	3% 16	2% 12	2% 13



Our Schools (continued)

High Schools (9-12)

Arapahoe Ridge High

<http://arh.bvdsd.org>

Projected Enrollment: 141

440 ARAPAHOE RIDGE HIGH SCH			
	Staff	Total Budget \$2,166,413 non-SRA	SRA
Regular Education:	9.760	\$ 1,032,074	\$ 15,686
Special Education:	0.700	76,255	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	20,914	-
English Language Development:	2.000	212,913	-
Talented & Gifted Education:	0.011	479	-
Student Services:	1.700	147,074	300
Instructional Staff Support:	-	-	1,267
Library Services:	-	607	-
School Administration:	5.200	570,632	-
Operations and Maintenance:	1.000	48,378	4,882
Health Room:	-	-	-
Utilities:	-	34,952	-
TOTALS:	20.371	\$ 2,144,278	\$ 22,135

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0							
BVSD OE-Out	0	0	0							
BVSD OE-In	107	70	61	110	113	115	132	158	145	147
Placements-Out	0	0	0							
Placements-In	24	19	17	22	14	8	3	9	49	13
Out of District	10	9	3	7	5	7	6	5	8	15

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian		0% 0	% 2	% 1	% 2	% 1	% 0	% 1	% 5	% 0	% 2
African American		1% 2	0% 0	2% 2	2% 3	3% 4	2% 2	1% 2	1% 2	1% 3	0% 0
Caucasian		23% 32	29% 29	32% 29	29% 40	33% 44	32% 41	32% 47	39% 77	44% 90	43% 76
Asian		0% 0	7% 7	1% 1	1% 2	0% 3	1% 1	1% 2	2% 3	3% 7	2% 6
Hispanic		70% 99	59% 59	62% 56	63% 88	58% 77	63% 82	61% 89	55% 109	50% 102	52% 91
Native Hawaiian		0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi		6% 8	3% 3	1% 1	3% 4	2% 3	3% 4	4% 6	2% 4	1% 2	0% 0
Gender		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female		39% 55	44% 44	50% 45	47% 66	56% 74	56% 73	49% 72	51% 101	47% 96	39% 68
Male		61% 86	56% 56	50% 45	53% 73	44% 58	44% 57	51% 75	50% 99	53% 108	61% 107
Special Programs		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL		39% 55	35% 35	38% 34	27% 37	20% 27	29% 38	34% 50	22% 44	29% 59	38% 67
Free/Reduced Lunch		73% 103	57% 57	77% 69	78% 109	64% 85	67% 87	71% 105	60% 119	52% 107	57% 100
SPED		13% 18	13% 13	10% 9	7% 10	8% 11	7% 9	10% 14	29% 57	31% 63	22% 38
504		9% 13	9% 9	3% 3	7% 10	3% 4	5% 6	4% 6	2% 4	2% 4	3% 5



Our Schools (continued)

High Schools (9-12) (continued)

Boulder High

<https://boh.bvdsd.org>

Projected Enrollment: 2,092

310 BOULDER HIGH SCHOOL			
	Staff	Total Budget \$14,629,907	
		non-SRA	SRA
Regular Education:	91.940	\$ 9,591,928	\$ 194,199
Special Education:	15.388	1,169,414	2,634
Vocational Education:	0.800	84,921	7,031
Extra Curricular Education:	-	107,652	-
English Language Development:	3.000	317,126	1,062
Talented & Gifted Education:	0.458	32,060	-
Student Services:	6.600	682,496	477
Instructional Staff Support:	-	-	10,728
Library Services:	2.000	167,187	-
School Administration:	13.185	1,297,113	16,754
Operations and Maintenance:	10.900	608,653	27,000
Health Room:	-	-	-
Utilities:	-	311,472	-
TOTALS:	144.271	\$ 14,370,022	\$ 259,885

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2018	2014-2016	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	2,416	2,355	2,240	2,213	2,169	2,076	2,005	1,941	1,957	1,942
BVSD OE-Out	567	572	581	583	583	544	500	511	516	464
BVSD OE-In	228	228	281	298	313	323	257	284	270	233
Placements-Out	27	16	18	14	7	10	6	11	16	3
Placements-In	18	13	10	7	6	6	1	3	2	2
Out of District	28	42	55	56	78	82	90	86	75	64

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2018	2014-2016	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 10	% 6	% 9	% 5	% 8	% 6	% 8	% 3	% 4	% 8
African American	1% 20	1% 18	1% 18	1% 21	1% 26	2% 37	2% 28	1% 25	2% 36	2% 36
Caucasian	67% 1405	66% 1363	69% 1358	70% 1389	70% 1375	71% 1376	72% 1336	74% 1317	74% 1305	76% 1355
Asian	4% 93	4% 89	4% 75	3% 63	4% 80	5% 88	5% 92	5% 92	4% 76	5% 93
Hispanic	22% 455	22% 450	21% 419	20% 400	20% 392	18% 346	16% 304	16% 288	17% 295	16% 284
Native Hawaiian	0% 0	0% 1	0% 1	0% 2	0% 1	0% 0	0% 0	0% 0	0% 2	0% 0
Multi	5% 109	6% 123	5% 101	5% 99	5% 96	4% 84	4% 78	4% 65	3% 57	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2018	2014-2016	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	50% 1036	48% 990	48% 949	48% 970	48% 945	49% 944	49% 912	50% 889	50% 891	51% 904
Male	50% 1056	52% 1060	52% 1032	51% 1009	52% 1033	51% 994	51% 934	50% 901	50% 884	49% 872
Special Programs	2018-2019	2017-2018	2016-2017	2015-2018	2014-2016	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	8% 175	10% 207	10% 199	6% 125	5% 99	4% 84	4% 83	5% 86	6% 109	7% 124
Free/Reduced Lunch	23% 487	21% 422	23% 462	24% 469	22% 428	19% 372	17% 307	17% 312	17% 294	15% 274
SPED	9% 180	8% 171	8% 164	9% 173	8% 156	6% 115	7% 136	9% 153	8% 139	9% 157
504	8% 161	8% 170	9% 181	9% 182	8% 155	6% 118	9% 97	5% 92	4% 68	3% 45



Our Schools (continued)

High Schools (9-12) (continued)

Broomfield High

<http://brh.bvbsd.org>

Projected Enrollment: 1,562

315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$10,995,390 non-SRA	SRA
Regular Education:	66.780	\$ 6,958,484	\$ 129,626
Special Education:	14.323	1,060,770	1,651
Vocational Education:	0.600	63,693	3,033
Extra Curricular Education:	-	99,975	-
English Language Development:	0.600	63,572	-
Talented & Gifted Education:	0.395	29,327	-
Student Services:	4.000	434,448	3,219
Instructional Staff Support:	-	-	4,395
Library Services:	1.750	149,430	-
School Administration:	10.500	1,139,628	5,218
Operations and Maintenance:	9.500	539,534	15,443
Health Room:	-	-	-
Utilities:	-	293,944	-
TOTALS:	108.448	\$ 10,832,805	\$ 162,585

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	1,114	1,146	1,175	1,177	1,198	1,158	1,192	1,174	1,262	1,267
BVSD OE-Out	199	189	200	195	194	191	187	205	180	176
BVSD OE-In	33	26	28	19	19	23	35	32	25	29
Placements-Out	5	7	10	10	10	1	3	12	16	5
Placements-In	17	8	4	1	2	2	3	3	3	3
Out of District	612	594	597	554	480	438	368	342	343	285

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian		0% 7	% 8	% 8	% 10	% 8	% 7	% 11	% 8	% 12	% 15
African American		1% 12	1% 12	1% 11	1% 13	1% 16	1% 14	1% 12	1% 10	1% 13	1% 21
Caucasian		72% 1117	73% 1152	72% 1153	73% 1134	75% 1119	77% 1098	78% 1089	80% 1062	80% 1144	81% 1138
Asian		3% 52	3% 55	4% 59	4% 64	3% 60	4% 58	4% 62	4% 58	4% 57	4% 73
Hispanic		20% 307	18% 285	19% 310	18% 271	16% 239	14% 200	13% 177	11% 146	12% 169	11% 156
Native Hawaiian		0% 3	0% 2	0% 1	0% 1	0% 1	0% 0	0% 3	0% 1	0% 1	0% 0
Multi		4% 64	4% 60	3% 53	4% 55	4% 55	4% 51	3% 47	3% 44	3% 41	0% 0
Gender		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female		50% 774	50% 785	49% 780	50% 767	48% 726	49% 699	48% 676	48% 640	49% 709	46% 651
Male		50% 788	50% 789	51% 815	50% 781	52% 772	51% 730	52% 725	52% 689	51% 728	54% 752
Special Programs		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL		2% 33	3% 48	3% 49	2% 34	2% 32	2% 24	1% 20	2% 27	3% 37	3% 45
Free/Reduced Lunch		17% 270	13% 205	15% 247	17% 258	14% 209	13% 188	13% 178	13% 178	13% 185	12% 167
SPED		9% 136	7% 115	7% 117	7% 111	7% 108	7% 98	8% 112	8% 103	8% 108	8% 112
504		5% 74	4% 61	3% 49	3% 47	3% 38	2% 31	2% 33	2% 30	2% 29	2% 34



Our Schools (continued)

High Schools (9-12) (continued)

Centaurus High

<http://ceh.bvsd.org/Pages/default.aspx>

Projected Enrollment: 1,308

320 CENTAURUS HIGH SCHOOL			
	Staff	Total Budget \$10,539,542	
		non-SRA	SRA
Regular Education:	59.240	\$ 6,191,377	\$ 125,645
Special Education:	16.784	1,239,928	3,372
Vocational Education:	0.600	63,693	5,876
Extra Curricular Education:	-	105,093	-
English Language Development:	2.000	212,306	1,568
Talented & Gifted Education:	1.360	122,053	1,255
Student Services:	5.800	579,537	998
Instructional Staff Support:	-	-	8,907
Library Services:	1.750	172,748	-
School Administration:	9.815	965,657	2,946
Operations and Maintenance:	7.500	435,623	19,458
Health Room:	-	-	-
Utilities:	-	281,502	-
TOTALS:	104.849	\$ 10,369,517	\$ 170,025

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	1,703	1,678	1,593	1,591	1,563	1,592	1,553	1,488	1,439	1,462
BVSD OE-Out	664	664	673	702	720	768	738	693	639	619
BVSD OE-In	213	165	154	137	123	132	103	114	178	159
Placements-Out	18	21	12	14	13	8	9	12	13	9
Placements-In	5	3	4	3	2	2	1	0	0	4
Out of District	60	57	57	60	63	61	55	58	60	64

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 4	% 5	% 5	% 5	% 5	% 7	% 9	% 8	% 8	% 11
African American	1% 10	1% 12	1% 13	1% 11	0% 4	1% 7	1% 8	1% 7	1% 13	2% 22
Caucasian	63% 819	60% 735	60% 674	60% 644	63% 639	64% 645	63% 628	63% 634	60% 614	65% 689
Asian	3% 45	3% 37	3% 30	3% 28	3% 30	3% 33	4% 36	3% 33	3% 28	3% 35
Hispanic	29% 383	32% 387	32% 357	31% 338	29% 293	28% 279	28% 275	29% 288	32% 325	29% 310
Native Hawaiian	0% 0	0% 0	0% 2	0% 1	0% 0	0% 0	0% 1	0% 0	0% 0	0% 0
Multi	4% 47	4% 43	4% 46	5% 52	5% 49	4% 41	4% 42	4% 38	4% 41	0% 0

Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	42% 552	44% 531	45% 508	47% 504	47% 479	48% 485	47% 468	45% 450	44% 453	44% 473
Male	58% 756	56% 688	55% 619	53% 575	53% 541	52% 528	53% 531	55% 558	56% 576	56% 594

Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	10% 133	12% 149	11% 127	9% 96	8% 81	9% 91	9% 89	6% 64	8% 78	7% 75
Free/Reduced Lunch	28% 372	22% 271	32% 381	35% 374	30% 304	29% 291	29% 291	32% 318	32% 327	28% 303
SPED	14% 179	14% 175	15% 166	14% 146	12% 123	10% 104	13% 125	13% 133	13% 130	13% 141
504	9% 113	8% 96	6% 70	5% 53	5% 48	4% 38	3% 25	2% 23	2% 21	2% 22



Our Schools (continued)

High Schools (9-12) (continued)

Fairview High

<http://www.fairviewhs.org/>

Projected Enrollment: 2,174

330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$14,441,458 non-SRA	SRA
Regular Education:	92.200	\$ 9,614,518	\$ 161,500
Special Education:	15.127	1,128,168	3,000
Vocational Education:	0.200	21,234	500
Extra Curricular Education:	-	130,684	-
English Language Development:	1.000	106,638	-
Talented & Gifted Education:	0.473	32,712	3,000
Student Services:	5.900	662,127	2,000
Instructional Staff Support:	-	-	19,000
Library Services:	2.000	128,401	-
School Administration:	14.000	1,314,529	4,960
Operations and Maintenance:	11.500	652,361	12,915
Health Room:	-	-	-
Utilities:	-	443,211	-
TOTALS:	142.400	\$ 14,234,583	\$ 206,875

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	1,563	1,570	1,508	1,540	1,492	1,463	1,468	1,421	1,440	1,440
BVSD OE-Out	239	239	270	282	309	302	289	281	280	274
BVSD OE-In	805	831	841	821	861	841	856	831	728	657
Placements-Out	13	13	11	8	5	5	7	8	11	6
Placements-In	20	12	10	8	8	7	5	0	5	3
Out of District	40	62	89	101	121	111	99	101	90	91

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian		0% 8	% 7	% 10	% 12	% 6	% 7	% 5	% 10	% 11	% 5
African American		1% 11	0% 11	1% 16	1% 15	1% 13	0% 10	0% 10	1% 12	1% 11	1% 26
Caucasian		71% 1540	72% 1590	72% 1549	72% 1577	74% 1614	76% 1600	77% 1638	77% 1587	78% 1545	81% 1556
Asian		10% 217	9% 204	9% 204	9% 207	10% 210	10% 214	10% 205	10% 214	10% 194	10% 203
Hispanic		12% 259	13% 281	12% 256	11% 239	9% 203	8% 174	7% 157	7% 153	7% 139	6% 121
Native Hawaiian		0% 3	0% 3	0% 2	0% 3	0% 2	0% 0	0% 1	0% 0	0% 1	0% 0
Multi		6% 136	6% 127	6% 129	6% 130	6% 121	5% 112	5% 116	4% 89	4% 70	0% 0
Gender		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female		48% 1041	49% 1092	51% 1099	52% 1128	53% 1159	53% 1116	52% 1105	52% 1071	50% 990	52% 988
Male		52% 1133	51% 1131	49% 1067	48% 1055	47% 1010	47% 1002	48% 1027	48% 994	50% 981	48% 923
Special Programs		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL		4% 84	4% 94	5% 106	3% 67	3% 58	3% 58	2% 53	2% 51	3% 56	3% 58
Free/Reduced Lunch		11% 248	10% 219	12% 266	12% 266	9% 202	7% 158	7% 154	7% 151	7% 129	5% 90
SPED		7% 158	7% 145	6% 132	6% 135	6% 127	5% 109	6% 137	6% 129	7% 132	7% 135
504		9% 186	7% 156	6% 140	5% 108	4% 95	4% 87	3% 73	4% 76	3% 51	2% 36



Our Schools (continued)

High Schools (9-12) (continued)

Monarch High

<http://moh.bvdsd.org>

Projected Enrollment: 1,706

360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$11,418,147 non-SRA	SRA
Regular Education:	71.100	\$ 7,407,601	\$ 110,065
Special Education:	14.114	1,117,744	1,306
Vocational Education:	0.800	84,921	7,800
Extra Curricular Education:	-	110,210	-
English Language Development:	0.600	63,935	450
Talented & Gifted Education:	0.412	30,065	350
Student Services:	3.800	413,396	300
Instructional Staff Support:	-	-	7,314
Library Services:	1.750	155,625	1,000
School Administration:	10.500	1,052,697	19,081
Operations and Maintenance:	9.600	565,468	8,629
Health Room:	-	-	-
Utilities:	-	260,190	-
TOTALS:	112.676	\$ 11,261,852	\$ 156,295

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	2,013	1,921	1,925	1,922	1,899	1,931	1,971	2,026	2,017	1,943
BVSD OE-Out	664	604	595	594	614	631	667	704	655	584
BVSD OE-In	220	246	242	249	230	202	178	137	126	115
Placements-Out	8	11	13	12	7	9	12	16	14	5
Placements-In	9	7	6	7	4	2	2	3	2	0
Out of District	126	159	144	162	139	122	99	67	48	39

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 2	% 3	% 3	% 2	% 3	% 3	% 3	% 3	% 1	% 5
African American	1% 20	1% 20	1% 10	1% 9	0% 7	0% 8	1% 9	1% 14	1% 11	1% 15
Caucasian	78% 1330	78% 1335	79% 1353	80% 1391	81% 1331	80% 1307	80% 1255	81% 1228	82% 1245	86% 1294
Asian	5% 89	5% 90	5% 89	5% 88	5% 77	5% 85	6% 92	5% 78	5% 80	5% 97
Hispanic	10% 168	9% 161	10% 164	9% 165	9% 153	9% 144	9% 134	8% 115	8% 119	7% 99
Native Hawaiian	0% 2	0% 2	0% 1	0 % 4	0% 2	0% 0	0% 2	0% 2	0% 2	0% 0
Multi	6% 95	6% 106	5% 88	5% 90	5% 80	5% 77	5% 80	5% 74	5% 69	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	47% 799	46% 784	46% 785	46% 811	47% 778	48% 779	47% 743	47% 715	49% 745	48% 719
Male	53% 907	54% 933	54% 923	54% 938	53% 875	52% 847	53% 832	53% 799	51% 782	52% 791
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	3% 44	3% 43	3% 43	2% 33	2% 26	2% 30	2% 28	1% 17	1% 17	1% 19
Free/Reduced Lunch	9% 155	6% 103	8% 140	8% 141	8% 137	8% 126	8% 119	8% 86	5% 78	4% 63
SPED	9% 147	7% 128	7% 125	8% 135	8% 137	8% 129	9% 135	9% 131	8% 121	8% 115
504	9% 157	9% 151	7% 127	6% 111	5% 79	5% 88	4% 68	4% 61	3% 44	3% 38



Our Schools (continued)

High Schools (9-12) (continued)

New Vista High

<http://nvh.bvsd.org/>

Projected Enrollment: 312

350 NEW VISTA HIGH SCHOOL			
	Staff	Total Budget \$2,808,628	
		non-SRA	SRA
Regular Education:	13.930	\$ 1,451,285	\$ 34,898
Special Education:	2.000	213,369	301
Vocational Education:	-	-	-
Extra Curricular Education:	-	66,443	-
English Language Development:	0.400	42,220	-
Talented & Gifted Education:	0.233	22,296	-
Student Services:	0.700	79,128	171
Instructional Staff Support:	-	-	350
Library Services:	1.375	102,166	-
School Administration:	4.550	518,142	1,297
Operations and Maintenance:	3.000	184,634	4,198
Health Room:	-	-	-
Utilities:	-	87,730	-
TOTALS:	26.188	\$ 2,767,413	\$ 41,215

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0							
BVSD OE-Out	0	0	0							
BVSD OE-In	265	264	255	254	264	255	270	277	267	279
Placements-Out	0	0	0							
Placements-In	0	2	1	0	1	0	0	1	0	0
Out of District	47	38	36	41	27	25	31	32	30	32

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	% 5	% 3	% 2	% 1	% 0	% 0	% 2	% 2	% 2
African American	1% 2	0% 1	0% 1	1% 3	1% 3	1% 4	1% 4	0% 1	0% 1	3% 8
Caucasian	78% 242	74% 225	73% 213	73% 215	70% 206	73% 205	77% 232	80% 246	81% 241	80% 251
Asian	1% 3	1% 2	1% 3	2% 5	1% 6	3% 9	2% 7	1% 3	1% 3	1% 15
Hispanic	15% 47	17% 53	18% 52	19% 56	19% 57	16% 44	14% 42	13% 41	11% 34	12% 37
Native Hawaiian	0% 0	0% 0	0% 1	1% 2	1% 2	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	5% 17	6% 18	7% 19	4% 13	6% 19	6% 16	5% 16	5% 16	6% 18	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	54% 168	51% 154	52% 153	56% 166	58% 170	56% 156	53% 160	55% 169	52% 156	53% 166
Male	46% 144	49% 150	48% 139	44% 130	42% 124	44% 124	47% 141	45% 140	48% 143	47% 147
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	5% 15	5% 16	7% 21	4% 13	4% 13	3% 8	2% 7	2% 7	1% 4	2% 6
Free/Reduced Lunch	19% 59	21% 64	24% 70	24% 71	27% 79	2% 6	19% 57	14% 43	15% 45	14% 43
SPED	14% 45	15% 46	17% 51	15% 43	11% 32	12% 33	13% 39	13% 41	15% 45	13% 41
504	29% 92	26% 78	19% 55	13% 37	12% 35	13% 36	14% 41	12% 36	10% 31	7% 23



Our Schools (continued)

Charter Schools

Boulder Preparatory High School

<http://www.boulderprep.org/>

Projected Enrollment: 100

		Total Budget \$1,147,984	
		General Fund	Charter
Regular Education:	\$ -	\$ 833,339	
Special Education:	105,473	130,564	
Vocational Education:	-	-	
English Language Development:	-	-	
Extra Curricular Education:	-	-	
Talented & Gifted:	-	-	
Library Services:	-	-	
Student Support Services:	-	1,109	
Instructional Staff Support:	-	-	
General Administration Support:	-	23,477	
School Administration:	-	-	
Business Services:	-	11,792	
Maintenance:	-	-	
Utilities:	-	-	
Food Service:	-	-	
Community Services:	-	-	
Site Acquisition Services:	-	-	
Central Support Services:	-	42,230	
Enterprise:	-	-	
Curriculum/Staff Development:	-	-	
TOTALS:	\$ 105,473	\$ 1,042,511	

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0							
BVSD OE-Out	0	0	0							
BVSD OE-In	61	46	66	64	45	42	53	61	69	81
Placements-Out	0	0	0							
Placements-In	1	1	2	3	4	9	1	0	0	1
Out of District	38	33	35	44	45	64	64	61	73	70

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian		1% 1	% 0	% 1	% 1	% 1	% 2	% 6	% 8	% 5	% 22
African American		0% 0	0% 0	0% 0	3% 3	2% 2	3% 3	3% 3	2% 3	1% 2	2% 3
Caucasian		70% 70	76% 61	72% 75	63% 69	60% 56	52% 56	48% 57	40% 49	42% 59	41% 62
Asian		1% 1	0% 0	2% 2	4% 4	1% 0	0% 0	0% 0	1% 1	1% 2	1% 5
Hispanic		17% 17	18% 14	17% 18	20% 22	35% 33	39% 42	40% 48	43% 53	44% 62	39% 60
Native Hawaiian		1% 1	1% 1	2% 2	1% 1	0% 0	0% 0	1% 1	0% 0	1% 1	0% 0
Multi		10% 10	5% 4	6% 6	8% 9	2% 2	3% 3	3% 4	7% 8	8% 11	0% 0
Gender		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female		43% 43	45% 36	54% 56	50% 55	48% 45	46% 49	49% 58	43% 52	44% 62	43% 65
Male		57% 57	55% 44	46% 48	50% 54	52% 49	54% 58	51% 61	57% 70	56% 80	57% 87
Special Programs		2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL		2% 2	4% 3	2% 2	1% 1	1% 1	1% 1	2% 2	4% 5	1% 2	7% 10
Free/Reduced Lunch		37% 37	18% 14	25% 26	28% 31	27% 25	1% 1	61% 72	39% 47	47% 67	53% 80
SPED		14% 14	10% 8	9% 9	10% 11	16% 15	12% 13	12% 14	7% 9	8% 12	11% 16
504		17% 17	13% 10	10% 10	7% 8	3% 3	2% 2	3% 4	3% 4	1% 1	1% 2



Our Schools (continued)

Charter Schools (continued)

Horizons K-8

<http://horizonsk8school.org/>

Projected Enrollment: 348

		Total Budget \$4,066,607	
		General Fund	Charter
Regular Education:	\$	-	\$ 3,357,437
Special Education:		-	173,931
Vocational Education:		-	-
English Language Development:		-	-
Extra Curricular Education:		-	-
Talented & Gifted:		-	-
Library Services:		-	-
Student Support Services:		-	3,622
Instructional Staff Support:		-	-
General Administration Support:		-	77,627
School Administration:		-	-
Business Services:		-	46,459
Maintenance:		-	185,544
Utilities:	50,378	-	-
Food Service:		-	-
Community Services:		-	-
Site Acquisition Services:		-	-
Central Support Services:		-	171,609
Enterprise:		-	-
Curriculum/Staff Development:		-	-
TOTALS:	\$	50,378	\$ 4,016,229

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students	0	0	0							
BVSD OE-Out	0	0	0							
BVSD OE-In	336	340	336	342	338	343	330	318	325	321
Placements-Out	0	0	0							
Placements-In	4	1	0	1	0	0	0	0	0	0
Out of District	8	6	7	5	9	5	4	3	4	3

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 1	0% 1	1% 2	1% 2	0% 1	0% 1	0% 1	0% 0	0% 1	0% 1
African American	0% 1	0% 1	1% 2	1% 2	1% 3	1% 2	0% 1	1% 3	1% 3	1% 2
Caucasian	82% 287	86% 299	86% 297	83% 290	85% 295	87% 303	87% 297	88% 293	88% 293	91% 295
Asian	2% 7	1% 5	3% 9	4% 15	5% 16	5% 18	6% 19	6% 19	6% 20	6% 20
Hispanic	8% 28	7% 24	6% 21	6% 21	5% 16	4% 14	3% 10	3% 9	2% 8	2% 7
Native Hawaiian	0% 1	0% 1	0% 1	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	7% 23	5% 17	4% 15	5% 17	4% 15	3% 10	4% 12	2% 8	2% 7	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	47% 163	48% 166	50% 173	50% 175	52% 182	54% 188	56% 189	53% 177	53% 176	52% 170
Male	53% 185	52% 182	50% 174	50% 173	48% 165	46% 160	44% 151	47% 155	47% 156	48% 155
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	1% 5	1% 4	1% 3	0% 0	1% 2	1% 2	0% 0	0% 0	0% 0	0% 0
Free/Reduced Lunch	7% 24	4% 15	8% 27	7% 25	7% 25	5% 18	6% 19	5% 18	7% 23	2% 6
SPED	11% 39	12% 42	12% 40	10% 34	10% 36	9% 30	9% 31	7% 23	6% 21	9% 28
504	5% 16	3% 10	3% 12	3% 11	4% 13	2% 6	2% 7	2% 5	2% 5	1% 2



Our Schools (continued)

Charter Schools (continued)

Peak to Peak K-12

<http://www.peaktopeak.org/>

Projected Enrollment: 1,446

		Total Budget \$17,091,682	
		General Fund	Charter
Utilities:	\$	-	\$ -
Regular Education:		-	15,092,086
Special Education:		-	744,889
Vocational Education:		-	-
English Language Development:		-	348,866
Extra Curricular Education:		-	-
Talented & Gifted:		-	18,090
Library Services:		-	-
Student Support Services:		-	8,076
Instructional Staff Support:		-	-
General Administration Support:		-	286,616
School Administration:		-	-
Business Services:		-	110,936
Maintenance:		-	-
Food Service:		-	-
Community Services:		-	-
Site Acquisition Services:		-	-
Central Support Services:		-	482,123
Health Room:		-	-
Curriculum/Staff Development:		-	-
		\$	\$ 17,091,682

OPEN ENROLLMENT PROFILE (Pre-K not included)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	1025	988	979	970	978	986	981	961	996	984
Placements-Out*										
Placements-In*	7	4	1	1	1	1				
Out of District	414	453	464	474	465	458	458	485	447	439
Unmatched Addresses							5			
Total	1446	1445	1444	1445	1444	1445	1444	1446	1443	1423

DEMOGRAPHIC CHARACTERISTICS

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Ethnicity										
American Indian	0% 1	0% 1	0% 2	0% 2	.1% 2	.2% 3	.2% 3	.3% 4	.2% 3	1.1% 16
African American	0% 7	0% 7	1% 7	1% 8	.8% 11	.8% 11	.9% 13	.8% 11	.8% 12	1.1% 15
Caucasian	69% 993	79% 1013	77% 1036	73% 1052	73% 1052	74% 1067	75% 1081	75% 1087	76% 1092	80% 1134
Asian	15% 221	14% 207	13% 182	12% 178	12% 169	11% 161	10% 149	10% 148	10% 141	11% 162
Hispanic	9% 134	9% 135	10% 138	9% 130	9% 134	9% 129	9% 129	9% 130	9% 134	7% 96
Native Hawaiian	0% 4	0% 4	0% 5	0% 5	.4% 6	.3% 5	.3% 4	.2% 3	.2% 3	
Multi	6% 86	5% 78	5% 74	5% 71	5% 70	5% 69	5% 65	4% 63	4% 58	New in 2010
Gender										
Female	48% 694	49% 703	52% 701	49% 705	50% 722	50.1% 724	50.2% 725	50.8% 734	50.9% 734	50.6% 720
Male	52% 752	51% 742	55% 743	51% 741	50% 722	49.9% 721	49.8% 719	49.2% 712	49.1% 709	49.4% 703
Special Programs										
ELL	2% 28	2% 28	2% 22	2% 31	1.5% 18	1.7% 25	1.0% 14	1.2% 18	1.5% 22	1.4% 20
Free/Reduced Lunch	8% 116	8% 119	8% 109	7% 98	7.2% 104	7.3% 105	6.9% 100	7.4% 107	8.1% 116	7.2% 102
SPED	6% 83	5% 68	5% 63	4% 58	4.2% 60	4.5% 53	4.1% 59	3.7% 53	4% 58	3.4% 48
504	7% 103	6% 83	6% 79	5% 74	4.4% 64	3.5% 51	2.8% 41	2.1% 30	2.4% 35	2.5% 35



Our Schools (continued)

Charter Schools (continued)

Summit Middle School

<http://sum.bvsd.org>

Projected Enrollment: 358

	Total Budget \$4,007,385	
	General Fund	Charter
Regular Education:	\$ -	\$ 2,098,334
Special Education:	-	266,283
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	62,841
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	98,770
Instructional Staff Support:	-	84,908
General Administration Support:	-	169,392
School Administration:	-	702,840
Business Services:	-	50,555
Maintenance:	100,906	137,684
Utilities:	50,822	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	184,050
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 151,728	\$ 3,855,657

OPEN ENROLLMENT PROFILE (K-12)

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Students		0	0							0
BVSD OE-Out		0	0							0
BVSD OE-In	354	356	353	352	348	339	326	328	336	324
Placements-Out		0	0							0
Placements-In	0	0	1	1	0	0	0	0	0	0
Out of District	4	1	0	0	0	2	1	1	0	0

DEMOGRAPHIC CHARACTERISTICS (K-12)

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	0% 0	0% 1	0% 1	0% 1	0% 0	0% 0	1% 3	1% 3
African American	1% 2	1% 2	0% 0	0% 0	0% 0	1% 2	1% 3	1% 3	1% 2	1% 2
Caucasian	63% 226	63% 225	63% 223	62% 220	61% 213	64% 220	67% 227	72% 240	73% 245	81% 261
Asian	18% 66	19% 67	20% 72	22% 78	18% 71	19% 66	18% 60	16% 53	14% 48	16% 45
Hispanic	5% 19	6% 22	6% 23	6% 22	7% 26	6% 20	6% 19	4% 14	5% 17	4% 13
Native Hawaiian	0% 1	0% 1	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0	0% 0
Multi	12% 44	11% 40	10% 36	9% 32	11% 38	10% 33	9% 30	7% 24	6% 21	0% 0
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	54% 193	49% 174	47% 167	42% 149	48% 167	54% 184	55% 187	55% 184	55% 184	53% 172
Male	46% 165	51% 183	53% 187	58% 204	52% 182	46% 158	45% 152	45% 150	45% 152	47% 152
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	0% 1	2% 7	2% 7	1% 3	1% 2	1% 2	0% 1	0% 0	0% 1	1% 2
Free/Reduced Lunch	1% 5	3% 11	4% 15	5% 18	6% 20	7% 25	4% 12	4% 12	3% 10	1% 3
SPED	2% 8	3% 10	3% 11	4% 13	1% 4	1% 2	0% 1	2% 6	2% 7	2% 7
504	8% 29	7% 24	6% 22	5% 19	4% 13	3% 9	2% 7	2% 6	3% 9	3% 9



Our Schools (continued)

Charter Schools (continued)

Justice High

<http://www.justicehigh.org/>

Projected Enrollment: 96

	Total Budget \$1,116,716	
	General Fund	Charter
Regular Education:	\$ -	\$ 412,081
Special Education:	105,473	116,786
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	26,100
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	660
Instructional Staff Support:	-	-
General Administration Support:	-	23,649
School Administration:	-	210,285
Business Services:	-	47,990
Maintenance:	-	14,435
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	113,568
Central Support Services:	-	45,689
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 105,473	\$ 1,011,243

OPEN ENROLLMENT PROFILE

	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Neighborhood Population										
BVSD OE-Out										
BVSD OE-In	55	48	51	47	43	78		63	68	58
Placements-Out*										
Placements-In*	5	4	3	2		2				
Out of District	35	26	27	26	33	36		33	40	56
Unmatched Addresses	1	1	1	2					3	
Total	96	79	82	77	76	116	0	96	111	114

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
American Indian	0% 0	0% 0	1% 1	1% 1		1.7% 2	1.1% 1		1.8% 2	1.7% 2
African American	1% 1	5% 4	6% 5	7% 5	3.9% 2	5.5% 5	2.2% 2	5.2% 5	2.7% 3	3.5% 4
Caucasian	27% 26	29% 23	32% 26	39% 29	36.4% 28	31% 36	25.3% 23	19.8% 19	19.8% 22	27% 31
Asian	0% 0	0% 0			1.3% 1	1.7% 2	2.2% 2	1% 1	3.6% 4	2.6% 3
Hispanic	68% 65	62% 48	56% 46	53% 40	54.5% 42	59.5% 69	67% 61	72.9% 70	70.3% 78	65.2% 75
Native Hawaiian	0% 0	0% 0			1.3% 1	.9% 1			.9% 1	New in 2010
Multi	4% 4	5% 4	5% 4	3% 2	2.6% 2	.9% 1	2.2% 2	1% 1	.9% 1	
Gender	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
Female	24% 23	32% 25	35% 29	35% 26	41.6% 31	28.4% 33	31.9% 29	27.1% 26	29.7% 33	35.7% 41
Male	76% 73	68% 54	65% 53	68% 51	58.4% 45	71.6% 83	68.1% 62	72.9% 70	70.3% 78	64.3% 74
Special Programs	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
ELL	21% 20	24% 19	15% 12	19% 14	18.2% 11	16.4% 19	12.1% 11	19.8% 19	21.6% 24	23.5% 27
Free/Reduced Lunch	88% 84	86% 68	88% 72	99% 74	31% 63	31% 36	78% 71	69.8% 67	65.8% 73	70.5% 81
SPED	28% 27	28% 22	23% 19	21% 16	18.2% 14	17.3% 20	25.3% 23	17.7% 17	13.5% 15	10.4% 12
504	2% 2	1% 1				.9% 1				

FINANCIAL SECTION

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All Funds

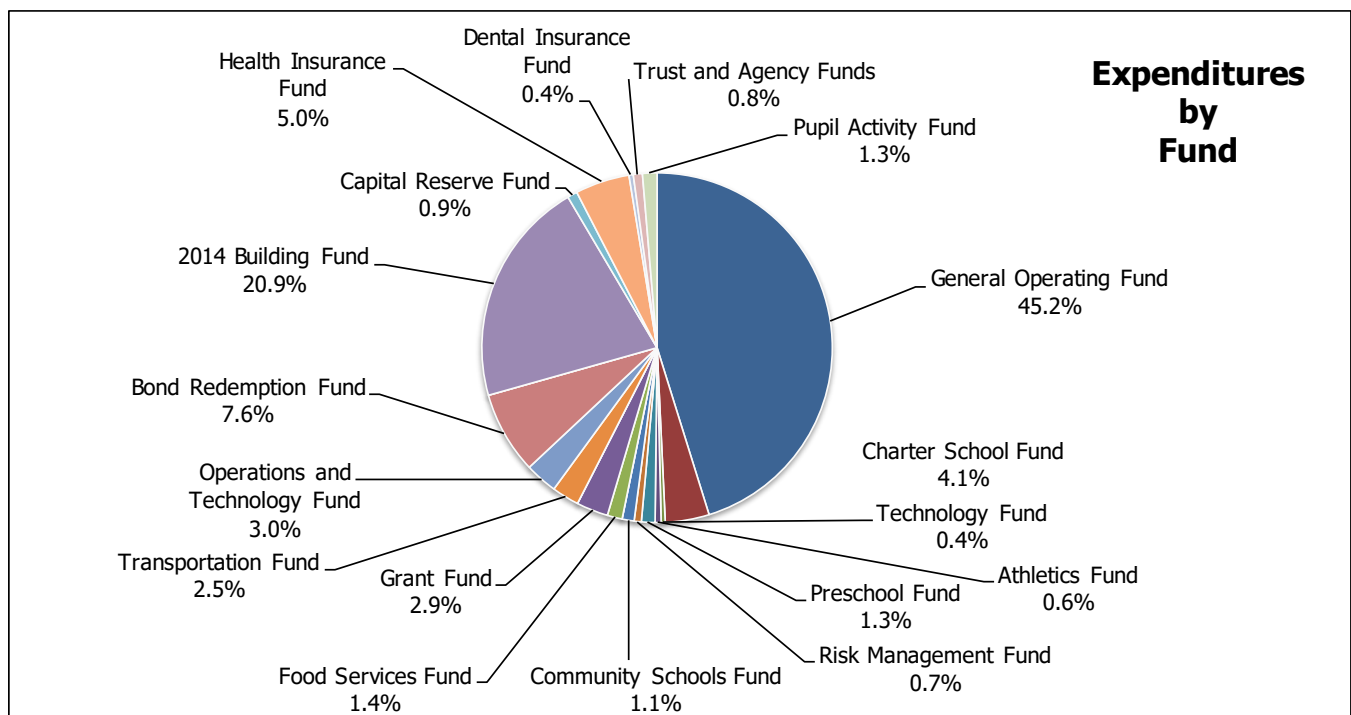
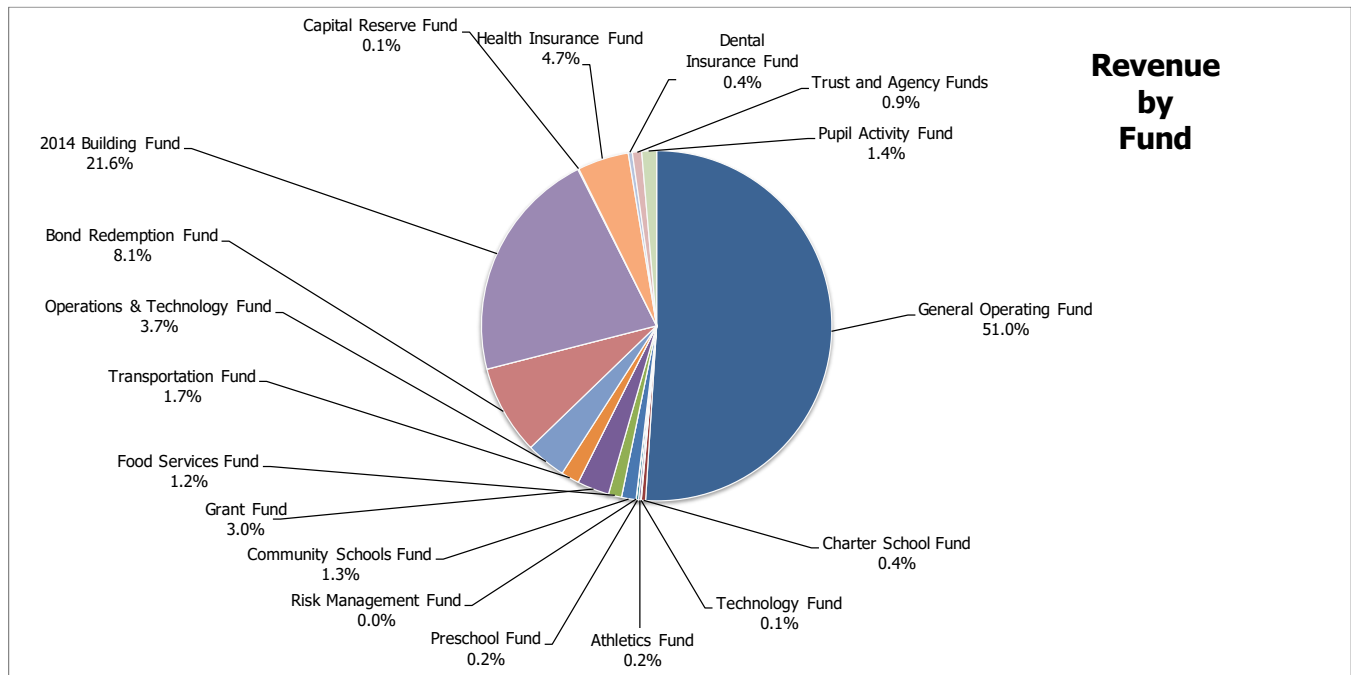
Summary

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
Beginning Balance	\$ 73,413,643	\$ 362,788,921	\$ 307,927,057	\$ 393,090,340	\$ 270,510,860
Revenues	694,521,524	442,274,255	687,451,502	493,236,865	659,183,642
Transfers In	40,700,234	42,661,185	44,118,309	47,420,020	52,522,046
Total Resources	808,635,401	847,724,361	1,039,496,868	933,747,225	982,216,548
Expenditures	405,146,248	497,136,118	602,288,220	615,816,345	666,830,845
Emergency Reserves	-	-	-	-	34,365,504
Transfers Out	40,669,652	42,661,186	44,118,309	47,420,020	52,522,046
Total Uses	445,815,900	539,797,304	646,406,529	663,236,365	753,718,395
Ending Balance	\$ 362,788,921	\$ 307,927,056	\$ 393,090,339	\$ 270,510,860	\$ 228,498,153



All Funds (continued)

The following charts show that of the district's 20 funds, the General Operating Fund accounts for 51.7 percent of all revenues, while all other funds combined make up the difference. Nearly 45.0 percent of all district expenditures come from the General Operating Fund, with 55.0 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

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
FUND:					
General Operating Fund	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736
Charter School Fund	5,024,238	5,928,093	5,239,170	6,194,576	6,577,311
Technology Fund	2,490,457	1,799,130	2,304,185	2,381,340	2,197,175
Athletics Fund	103,263	114,675	267,137	423,047	485,249
Preschool Fund	148,041	229,796	447,346	377,235	525,333
Risk Management Fund	274,972	438,042	276,240	160,229	640,179
Community Schools Fund	1,350,473	2,030,541	2,144,604	3,370,524	3,660,653
CPP Fund	32,373	81,818	252,147	218,264	-
Food Services Fund*	29,867	113,920	163,068	198,072	271,237
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	30,581	-	-	-	-
Transportation Fund	724,040	415,278	437,017	883,459	1,010,192
Operations and Technology Fund	-	-	-	1,679,595	4,624,117
Bond Redemption Fund	24,822,129	33,532,514	38,491,424	48,173,528	44,961,935
2006 Building Fund	1,231,131	-	-	-	-
2014 Building Fund	-	277,155,593	213,889,151	279,402,989	149,279,877
Capital Reserve Fund	853,937	1,589,540	914,221	1,121,460	2,849,151
Health Insurance Fund	7,278,685	7,118,339	7,577,313	6,600,080	6,010,279
Dental Insurance Fund	595,583	650,299	690,020	652,120	603,143
Trust and Agency Funds	2,384,783	2,396,952	2,725,467	2,980,627	3,928,091
Pupil Activity Fund	2,898,247	2,918,618	3,519,556	3,675,564	2,697,202
GRAND TOTAL:	\$ 73,413,643	\$ 362,788,921	\$ 307,927,057	\$ 393,090,340	\$ 270,510,860

*Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund with this change, assets are no longer recorded in this fund which results in a decreased beginning fund balance in 2014-15.

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

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
FUND:					
General Operating Fund	\$ 291,527,755	\$ 304,040,565	\$ 309,685,947	\$ 323,821,590	\$ 336,244,570
Charter School Fund	2,721,523	2,986,790	4,382,655	2,423,437	2,584,490
Technology Fund	243,354	344,537	433,680	192,857	437,761
Athletics Fund	1,224,473	1,251,273	1,274,414	\$1,267,290	\$1,227,214
Preschool Fund	1,282,358	1,515,811	1,496,141	1,434,535	1,467,061
Risk Management Fund	434,531	229,821	111,945	227,296	54,000
Community Schools Fund	7,045,816	7,544,975	8,295,148	8,622,926	8,831,831
CPP Fund	-	-	-	-	-
Food Services Fund	7,344,615	7,497,655	7,668,522	7,822,621	7,964,911
Grant Fund	12,033,721	11,546,654	12,042,037	11,530,966	19,500,000
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	10,749,013	10,799,700	10,863,886	10,919,259	11,089,507
Operations and Technology Fund	-	-	9,839,777	17,901,870	24,399,672
Bond Redemption Fund	36,789,459	45,743,682	52,569,275	54,187,169	54,315,308
2006 Building Fund	737	-	-	-	-
2014 Building Fund	280,840,723	2,777,874	221,128,144	4,087,115	142,153,795
Capital Reserve Fund	132,123	1,293,819	2,075,427	304,653	614,681
Health Insurance Fund	26,956,130	28,287,135	28,848,634	30,706,676	31,154,500
Dental Insurance Fund	2,198,791	2,331,297	2,355,520	2,395,807	2,497,342
Trust and Agency Funds	3,833,720	4,300,444	4,694,323	6,475,856	5,647,000
Pupil Activity Fund	9,162,682	9,782,223	9,686,027	8,914,942	9,000,000
GRAND TOTAL:	\$ 694,521,524	\$ 442,274,255	\$ 687,451,502	\$ 493,236,865	\$ 659,183,642



All Funds (continued)

Transfers In Summary

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
FUND:					
General Operating Fund	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228
Charter School Fund	21,386,904	22,239,451	22,503,190	22,907,095	24,608,459
Technology Fund	1,771,749	1,638,795	1,637,089	1,857,137	1,744,473
Athletics Fund	1,830,374	2,004,320	2,000,870	2,016,328	2,070,254
Preschool Fund	3,425,778	3,649,225	3,818,922	4,129,168	6,662,990
Risk Management Fund	3,395,831	3,395,075	4,396,679	4,463,245	4,354,366
Community Schools Fund	-	-	-	-	-
CPP Fund	1,748,881	1,801,018	1,709,108	1,764,210	-
Food Services Fund	494,925	757,402	595,446	857,616	1,126,688
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	2,826,619	3,957,620	4,410,268	4,387,845	5,714,135
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	2,765,266	1,619,724	1,843,981	4,003,102	5,171,453
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ 40,700,234	\$ 42,661,185	\$ 44,118,309	\$ 47,420,020	\$ 52,522,046



All Funds (continued)

Expenditure Summary

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
FUND:					
General Operating Fund	\$ 249,879,694	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 301,435,130
Charter School Fund	23,204,572	25,915,164	25,930,439	24,947,797	27,017,322
Technology Fund	2,706,430	1,478,277	1,993,614	2,234,159	2,507,374
Athletics Fund	3,043,435	3,103,131	3,119,374	\$3,221,416	\$3,672,541
Preschool Fund	4,626,381	4,947,486	5,385,175	5,415,605	8,349,850
Risk Management Fund	3,667,292	3,786,698	4,624,635	4,210,591	4,419,462
Community Schools Fund	5,311,841	5,832,357	5,866,472	6,298,523	7,372,240
CPP Fund	1,650,729	1,591,435	1,696,651	1,936,134	-
Food Services Fund	7,755,487	8,205,910	8,228,964	8,607,072	9,188,754
Grant Fund	12,033,721	11,546,654	12,042,037	11,530,966	19,500,000
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	13,884,394	14,735,581	14,827,712	15,180,371	16,805,504
Operations and Technology Fund	-	-	8,160,182	14,957,348	19,926,799
Bond Redemption Fund	28,079,074	40,784,772	42,887,171	57,398,762	50,679,499
2006 Building Fund	1,231,868	-	-	-	-
2014 Building Fund	3,685,131	66,044,315	155,614,306	134,210,227	139,323,276
Capital Reserve Fund	2,161,786	3,588,862	3,712,169	2,580,064	6,108,772
Health Insurance Fund	27,116,476	27,828,161	29,825,867	31,296,477	33,392,397
Dental Insurance Fund	2,144,075	2,291,576	2,393,420	2,444,784	2,639,925
Trust and Agency Funds	3,821,551	3,971,929	4,439,163	5,528,392	5,592,000
Pupil Activity Fund	9,142,311	9,181,285	9,530,019	9,893,304	8,900,000
GRAND TOTAL:	\$ 405,146,248	\$ 497,136,118	\$ 602,288,220	\$ 615,816,345	\$ 666,830,845



All Funds (continued)

Reserves Summary

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	22,960,615
Charter School Fund	-	-	-	-	811,889
Technology Fund	-	-	-	-	708,221
Athletics Fund	-	-	-	-	110,176
Preschool Fund	-	-	-	-	250,496
Risk Management Fund	-	-	-	-	629,083
Community Schools Fund	-	-	-	-	221,167
CPP Fund	-	-	-	-	-
Food Services Fund	-	-	-	-	174,082
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	1,008,330
Operations and Technology Fund	-	-	-	-	731,990
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	2,526,513
Health Insurance Fund	-	-	-	-	3,772,382
Dental Insurance Fund	-	-	-	-	460,560
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 34,365,504



All Funds (continued)

Transfers Out Summary

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
FUND:					
General Operating Fund	\$ 39,567,038	\$ 41,023,377	\$ 42,869,213	\$ 45,339,406	\$ 49,997,780
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	\$55,038
Risk Management Fund	-	-	-	-	-
Community Schools Fund	1,053,907	1,598,555	1,202,756	2,034,274	2,469,228
CPP Fund	48,707	39,254	46,340	46,340	-
Food Services Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ 40,669,652	\$ 42,661,186	\$ 44,118,309	\$ 47,420,020	\$ 52,522,046



All Funds (continued)

Ending Fund Balance Summary

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
FUND:					
General Operating Fund	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 3,110,009
Charter School Fund	5,928,093	5,239,170	6,194,576	6,577,311	5,941,049
Technology Fund	1,799,130	2,304,185	2,381,340	2,197,175	1,163,814
Athletics Fund	114,675	267,137	423,047	485,249	-
Preschool Fund*	229,796	447,346	377,234	525,333	-
Risk Management Fund	438,042	276,240	160,229	640,179	-
Community Schools Fund	2,030,541	2,144,604	3,370,524	3,660,653	2,429,849
CPP Fund	81,818	252,147	218,264	-	-
Food Services Fund	113,920	163,067	198,072	271,237	-
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	415,278	437,017	883,459	1,010,192	-
Operations and Technology Fund	-	-	1,679,595	4,624,117	8,365,000
Bond Redemption Fund	33,532,514	38,491,424	48,173,528	44,961,935	48,597,744
2006 Building Fund	-	-	-	-	-
2014 Building Fund	277,155,593	213,889,151	279,402,989	149,279,877	152,110,396
Capital Reserve Fund	1,589,540	914,221	1,121,460	2,849,151	-
Health Insurance Fund	7,118,339	7,577,313	6,600,080	6,010,279	-
Dental Insurance Fund	650,299	690,020	652,120	603,143	-
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
GRAND TOTAL:	\$ 362,788,921	\$ 307,927,056	\$ 393,090,339	\$ 270,510,860	\$ 228,498,153

** 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

	2018-19 Beginning Fund Balance	2018-19 Reserves	2018-19 Net Beginning Fund Balance	2018-19 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 40,189,736	\$ 22,960,615	\$ 17,229,121	\$ 3,110,009	\$ (14,119,112)	-82%
Charter School Fund	6,577,311	811,889	5,765,422	5,941,049	175,627	3%
Technology Fund	2,197,175	708,221	1,488,954	1,163,814	(325,140)	-22%
Athletics Fund	485,249	110,176	375,073	-	(375,073)	-100%
Preschool Fund	525,333	250,496	274,837	-	(274,837)	-100%
Risk Management Fund	640,179	629,083	11,096	-	(11,096)	-100%
Community Schools Fund	3,660,653	221,167	3,439,486	2,429,849	(1,009,637)	-29%
CPP Fund	-	-	-	-	-	0%
Food Services Fund	271,237	174,082	97,155	-	(97,155)	-100%
Grant Fund	-	-	-	-	-	0%
Tuition-Based Preschool Fund	-	-	-	-	-	0%
Transportation Fund	1,010,192	1,008,330	1,862	-	(1,862)	-100%
Operations and Technology Fund	4,624,117	731,990	3,892,127	8,365,000	4,472,873	115%
Bond Redemption Fund	44,961,935	-	44,961,935	48,597,744	3,635,809	8%
2006 Building Fund	-	-	-	-	-	0%
2014 Building Fund	149,279,877	-	149,279,877	152,110,396	2,830,519	2%
Capital Reserve Fund	2,849,151	2,526,513	322,638	-	(322,638)	-100%
Health Insurance Fund	6,010,279	3,772,382	2,237,897	-	(2,237,897)	-100%
Dental Insurance Fund	603,143	460,560	142,583	-	(142,583)	-100%
Trust and Agency Funds	3,928,091	-	3,928,091	3,983,091	55,000	1%
Pupil Activity Fund	2,697,202	-	2,697,202	2,797,202	100,000	4%
GRAND TOTAL:	\$ 270,510,860	\$ 34,365,504	\$ 236,145,356	\$ 228,498,153	\$ (7,647,203)	

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.

Community Schools Fund - Community Schools Fund (CSP) is a self-supporting fund that operates fee-based optional programming within the Boulder Valley School District. Every year, CSP transfers money to the General Fund or Other Funds as needed. This may vary from year to year as it is based on BVSD's funding needs each fiscal year. For the 2019-20 Revised Adopted Budget, it is anticipated that additional transfers out of the Community Schools Fund will not be as great as the preceding 18-19 fiscal year. However, revenues are projected to increase 2.6 percent while expenditures are expected to increase 12.7 percent; this includes increases in salary, benefits and leased office space rental resulting in a decrease in ending fund balance.

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.

Health Insurance Fund – The change is due primarily to a better than expected claims in prior years.

Budgeted Expenditures per Student

FUND:	2017-18		2018-19	
	Budgeted		Budgeted	
	Budgeted Expenditures	Expenditures Per Student FTE	Budgeted Expenditures	Expenditures Per Student FTE
Operating Funds	\$346,394,624	\$ 11,319	\$ 354,773,919	\$ 11,919
CPP Fund	1,879,742	63	-	-
Grant Fund	19,500,000	654	19,500,000	655
Special Revenue Funds	34,950,562	1,468	45,921,057	1,543
Internal Service Funds*	33,860,000	1,136	36,032,322	1,211
Bond Redemption Fund	57,405,212	1,925	50,679,499	1,703
Capital Project Funds	163,554,015	5,484	145,432,048	4,886
Trust/Agency Funds	14,444,000	484	14,492,000	487
Total Budget	\$ 671,988,155	\$ 22,533	\$666,830,845	\$ 22,403
BUDGETED ENROLLMENT:	2017-18		2018-19	
Student Enrollment	30,985		30,880	
Student FTE	29,822.3		29,765.9	

*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	0.739	-	-	-	-	0.874	-	-	2.122
119 BEAR CREEK ELEMENTARY	-	1.000	-	20.500	1.500	-	-	-	6.339	2.125	2.000	33.464
120 BIRCH ELEMENTARY	-	1.000	-	23.334	2.000	-	-	-	6.951	2.250	2.000	37.535
124 COLUMBINE ELEMENTARY	-	1.000	1.000	32.585	2.500	-	-	-	5.527	2.259	2.500	47.371
127 CREST VIEW ELEMENTARY	-	1.000	0.500	30.504	2.000	-	-	-	5.065	2.625	2.750	44.444
130 DOUGLASS ELEMENTARY	-	1.000	-	20.335	1.500	-	-	-	3.379	2.000	2.500	30.714
131 SANCHEZ ELEMENTARY	-	1.000	1.000	27.666	2.000	-	-	-	5.309	2.125	2.000	41.100
132 EISENHOWER ELEMENTARY	-	1.000	-	22.625	1.500	-	-	-	7.064	2.000	2.500	36.689
134 EMERALD ELEMENTARY	-	1.000	-	25.334	2.000	-	-	-	6.547	2.125	2.500	39.506
136 FLATIRONS ELEMENTARY	-	1.000	-	12.584	1.000	-	-	-	2.202	2.000	2.000	20.786
138 FOOTHILL ELEMENTARY	-	1.000	-	25.000	1.500	-	-	-	6.820	2.125	3.000	39.445
141 GOLD HILL ELEMENTARY	-	0.100	-	2.368	-	-	-	-	0.200	0.514	0.250	3.432
144 HEATHERWOOD ELEMENTARY	-	1.000	-	16.334	1.000	-	-	-	6.969	2.125	2.500	29.928
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.268	-	-	-	-	0.250	0.500	0.250	3.368
150 KOHL ELEMENTARY	-	1.000	-	21.834	1.500	-	-	-	7.167	2.375	2.500	36.376
153 LAFAYETTE ELEMENTARY	-	1.000	-	23.333	2.500	-	-	-	8.193	2.250	2.500	39.776
154 RYAN ELEMENTARY	-	1.000	-	24.916	3.000	-	-	-	7.703	2.175	2.000	40.794
156 FIRESIDE ELEMENTARY	-	1.000	-	23.166	1.500	-	-	-	4.774	2.375	2.500	35.315
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	27.667	1.500	-	-	-	8.786	2.250	2.500	44.203
158 COAL CREEK ELEMENTARY	-	1.000	-	19.086	1.500	-	-	-	2.683	2.125	2.000	28.394
161 BCSIS	-	1.000	-	15.751	1.000	-	-	-	1.986	2.000	1.250	22.987
164 CREEKSIDE ELEMENTARY	-	1.000	-	20.669	1.500	-	-	-	8.944	1.875	2.000	35.988
166 MESA ELEMENTARY	-	1.000	-	14.001	1.000	-	-	-	2.602	2.000	2.000	22.603
169 NEDERLAND ELEMENTARY	-	1.000	-	14.584	1.000	-	-	-	4.752	2.000	2.500	25.836
180 PIONEER ELEMENTARY	-	1.000	-	30.167	2.000	-	-	-	5.557	2.325	3.000	44.049
185 SUPERIOR ELEMENTARY	-	1.000	-	23.000	1.500	-	-	-	5.824	2.125	2.750	36.199
190 UNIVERSITY HILL ELEM	-	1.000	-	29.750	2.000	-	-	-	5.210	2.875	2.750	43.585
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.501	1.000	-	-	-	1.923	2.000	1.250	21.674
193 COMMUNITY MONTESSORI	-	1.000	-	15.751	1.000	-	-	-	2.701	2.000	2.000	24.452
196 WHITTIER ELEMENTARY	-	1.000	-	25.850	2.000	-	-	-	4.363	2.000	2.000	37.213
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.509	612.692	44.000	-	-	-	146.664	59.523	62.250	955.838
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	0.405	0.442	0.200	-	-	-	0.416	-	-	1.463
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	31.220	3.000	-	-	-	5.234	3.000	3.000	47.454
230 MANHATTAN MIDDLE	-	1.000	1.000	27.060	2.800	-	-	-	5.638	3.000	3.000	43.498
240 CASEY MIDDLE	-	1.000	1.000	38.300	3.000	-	-	-	3.437	3.000	3.500	53.237
250 CENTENNIAL MIDDLE	-	1.000	1.000	33.200	3.000	-	-	-	2.102	3.000	3.500	46.802
252 ANGEVINE MIDDLE	-	1.000	2.000	37.830	4.000	-	-	-	4.251	3.500	3.750	56.331
254 LOUISVILLE MIDDLE	-	1.000	1.000	34.340	3.000	-	-	-	5.538	3.000	3.250	51.128
260 PLATT MIDDLE	-	1.000	1.000	28.410	3.000	-	-	-	5.146	3.000	3.750	45.306
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.350	3.000	-	-	-	3.711	3.000	3.000	40.061
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.405	269.258	25.000	-	-	-	35.473	24.500	26.750	398.386
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	2.268	-	-	-	0.087	0.686	0.974	-	4.015
310 BOULDER HIGH	-	1.000	4.000	100.034	5.800	-	1.000	1.000	15.752	8.185	7.500	144.271
315 BROOMFIELD HIGH	-	1.000	3.000	72.124	4.500	-	-	0.750	13.574	6.500	7.000	108.448
320 CENTAURUS HIGH	-	1.000	3.000	67.134	6.300	-	0.700	0.750	14.650	5.815	5.500	104.849
330 FAIRVIEW HIGH	-	1.000	4.000	96.434	6.700	-	-	1.000	16.266	9.000	8.000	142.400
350 NEW VISTA HIGH	-	1.000	0.800	16.124	1.700	-	-	0.375	0.939	2.750	2.500	26.188
360 MONARCH HIGH	-	1.000	3.000	77.674	4.800	-	-	0.750	11.952	6.500	7.000	112.676
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	439.017	29.800	-	1.700	4.712	73.819	39.724	37.500	650.072
440 ARAPAHOE RIDGE HIGH	-	1.000	1.000	10.460	2.700	-	-	-	2.011	3.200	-	20.371
461 BOULDER UNIVERSAL	-	1.000	-	5.350	0.600	-	3.000	-	-	1.800	-	11.750
490 TECHNICAL ED CENTER	-	-	-	13.317	1.000	-	-	-	-	1.800	4.500	20.617
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	2.000	1.000	29.127	4.300	-	3.000	-	2.011	6.800	4.500	52.738
502 MONARCH K-8	-	1.000	1.595	42.719	3.000	-	-	-	11.803	4.000	3.500	67.617
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	18.644	1.800	-	-	0.375	4.749	3.500	3.000	34.068
505 ASPEN CREEK K-8	-	1.000	2.000	46.803	3.000	-	-	-	12.206	4.125	4.000	73.134
506 EL DORADO K-8	-	1.000	2.000	42.923	3.000	-	-	-	5.303	4.000	4.250	62.476
509 ERIE K-8	-	1.000	1.000	30.313	2.500	-	-	-	7.026	3.625	3.750	49.214
590 SUMMER SCHOOL	0.500	-	-	-	-	-	-	-	-	-	-	0.500
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	-	-	-	1.000	-	-	-	-	1.000
5 COMBINATION SCHOOLS TOTAL	0.500	5.000	7.595	181.402	13.300	-	1.000	0.375	41.087	19.250	18.500	288.009



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	3.000	-	-	-	-	-	2.000	-	-	5.000	-	10.000
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	-	-	19.930	9.000	92.773	1.000	-	9.788	4.100	-	140.591
613 STUDENT SUCCESS	1.000	-	-	-	-	-	-	-	-	-	-	1.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	-	-	-	0.700	-	1.900
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	-	2.500	-	-	-	-	2.000	-	5.500
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	-	-	1.000	1.000	-	4.000
618 MIDDLE LEVEL ED ADMIN	0.500	-	-	-	-	-	-	-	-	0.500	-	1.000
619 SECONDARY ED ADMIN	1.800	-	-	-	-	-	-	-	-	0.500	-	2.300
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	-	-	0.250	11.720	-	-	-	-	1.000	-	13.970
635 DISTRICT-WIDE INSTRUCTION	3.000	-	-	-	-	-	7.900	-	-	1.000	-	11.900
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	19.700	24.700
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	-	-	-	1.690	-	4.200	1.000	-	8.500	-	19.490
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
6 CENTRALIZED SERVICES TOTAL	47.333	-	-	20.180	31.350	106.873	56.013	44.800	12.588	49.483	67.700	436.320
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
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	3.000	0.750	-	-	8.750	12.500
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
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	-	-	-	1.000	-	-	-	-	2.500	-	-	3.500
975 HALCYON	-	-	-	-	-	-	-	-	-	-	0.375	0.375
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	3.000	-	-	-	-	2.500	-	6.125	11.625
TOTAL GENERAL OPERATING FUND	47.833	48.200	39.309	1,554.676	149.250	106.873	64.713	50.637	314.455	199.280	232.075	2,807.301
OTHER DISTRICT FUNDS												
16 ATHLETIC FUND	0.700	-	-	-	-	-	-	-	-	-	-	0.700
17 PRESCHOOL FUND	1.667	-	-	26.334	-	7.450	1.000	-	51.320	5.154	1.000	93.925
18 RISK MANAGEMENT FUND	0.300	-	-	-	-	-	1.200	-	-	0.500	-	2.000
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	10.000	-	85.880	6.650	2.000	105.530
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.950	-	-	2.000	90.093	104.043
22 GRANTS FUND	1.250	-	-	30.000	20.815	12.100	8.750	-	42.312	4.200	1.000	120.426
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.000	1.000	35.000	18.000	218.000	280.000
42 2014 BUILDING FUND	3.750	-	-	-	-	-	13.663	2.200	-	3.250	1.252	24.115
66 HEALTH INSURANCE FUND	0.850	-	-	-	-	-	1.800	-	-	0.300	-	2.950
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	0.100	-	0.450
10 OTHER DISTRICT FUNDS TOTAL	11.667	-	-	56.334	20.815	19.550	54.563	3.200	214.512	40.154	313.345	734.139
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	1.000	20.080	2.792	-	1.000	-	2.675	2.690	-	31.237
932 BOULDER PREP CHARTER	-	-	-	9.500	1.000	-	0.500	-	-	0.500	-	11.500
952 HORIZONS K-8 CHARTER	-	1.000	1.000	25.710	1.000	-	0.100	-	8.770	2.850	1.800	42.230
954 JUSTICE HIGH CHARTER	-	1.000	0.900	2.000	-	-	-	-	-	0.450	-	4.350
956 PEAK TO PEAK CHARTER	7.000	3.000	2.800	82.080	9.300	-	12.100	-	16.990	7.830	7.510	148.610
11 CHARTER SCHOOL FUND	7.000	6.000	5.700	139.370	14.092	-	13.700	-	28.435	14.320	9.310	237.927
ALL FUNDS GRAND TOTAL	66.500	54.200	45.009	1,750.380	184.157	126.423	132.976	53.837	557.402	253.754	554.730	3,779.368



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.

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 1:24.58 ratio 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 Phase 2 of a 3 Phase implementation plan for school counseling services. At full roll-out, 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.

In our current Phase 2, all Title schools, large schools, and schools with poverty at 30 percent or above have been allocated a 1.0 FTE School Counselor; all other schools were allocated a 0.50 FTE. 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



School Allocation Formulas (continued)

Elementary Level (continued)

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.
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 receive .50 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.

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

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.

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

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 2.3 FTE for the larger schools and .28 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.

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



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
 - 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. Speech/Language Pathologist
 - i. FTE based on number of students on IEP
 - d. Psychologist/Social Workers
 - i. FTE based on school student population
 - e. 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
 134.300 Special Education Teacher Assigned to Schools
 3.150 BCBA
 10.666 Preschool
 2.000 Child Find
 1.500 Audiologist
 1.600 Visual Impaired
 3.800 Hearing Impaired
 52.800 Speech Language Specialist
 17.400 Occupational Physical Therapist
 12.957 Social Workers
 22.725 Psychologist

Special Skills Aides Allocated as follows:

4.7490 Interpreters
 1.0000 Special Skills Transition
 0.8000 Health Screener
 0.8750 COTA\OTA
 134.0842 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.



Special Program Allocations (continued)

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 classroom 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 - 2018-19

Federal Funds: Federal Grant Dollars	12.87% of total Special Education budget
State Funds: Categorical Reimbursements	13.33% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	73.80% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget
Salaries/Wages	\$ 24,034,354	\$ 24,475,711	\$ 24,660,192	\$ 26,241,626	\$ 28,791,500
Benefits	7,194,184	7,587,794	7,759,308	8,440,437	9,323,647
Purchased Services, Supplies, Capital Outlay	1,595,417	1,911,253	1,727,799	1,780,988	1,538,525
Total General Operating Fund Expenditures	\$ 32,823,955	\$ 33,974,758	\$ 34,147,299	\$ 36,463,051	\$ 39,653,672
Charter Expenditures	305,671	641,639	733,868	811,487	826,283
Transportation Expenditures	1,407,199	1,490,945	1,557,348	1,410,105	1,725,107
Maintenance of Effort	\$ 34,536,825	\$ 36,107,342	\$ 36,438,515	\$ 38,684,643	\$ 42,205,062
Total Grant Expenditures ^{1, 2}	\$ 5,646,779	\$ 5,334,113	\$ 5,695,183	\$ 5,405,905	\$ 6,309,543
Total Expenditures	\$ 40,183,604	\$ 41,441,455	\$ 42,133,698	\$ 44,090,548	\$ 48,514,605
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	292.543	292.490	291.058	303.921	303.921
Paraprofessionals	174.941	180.304	185.834	181.263	181.263
Clerical	7.850	8.100	8.100	8.100	8.100
Administrators	6.000	6.000	6.000	6.000	6.000
Total General Fund & Grant Personnel	481.33	486.89	490.99	499.28	499.28
October Pupil Count	3,028	3,152	3,345	3,508	3,695
December Pupil Count ⁵	3,126	3,176	3,420	3,630	3,784
Per October Pupil Expenditure	\$ 13,271	\$ 13,148	\$ 12,596	\$ 12,569	\$ 13,130
Per December Pupil Expenditure	\$ 12,854	\$ 13,047	\$ 12,319	\$ 12,145	\$ 12,821
State Categorical Reimbursement	\$ 5,172,777	\$ 5,525,246	\$ 5,534,754	\$ 5,852,396	\$ 6,115,107
High Cost Reimbursement	\$ 116,598	\$ -	\$ -	\$ -	\$ -
State Child Find Reimbursement	\$ 113,122	\$ 110,007	\$ 102,564	\$ 102,159	\$ 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 5 year average change, a 2.40% increase in count from October.

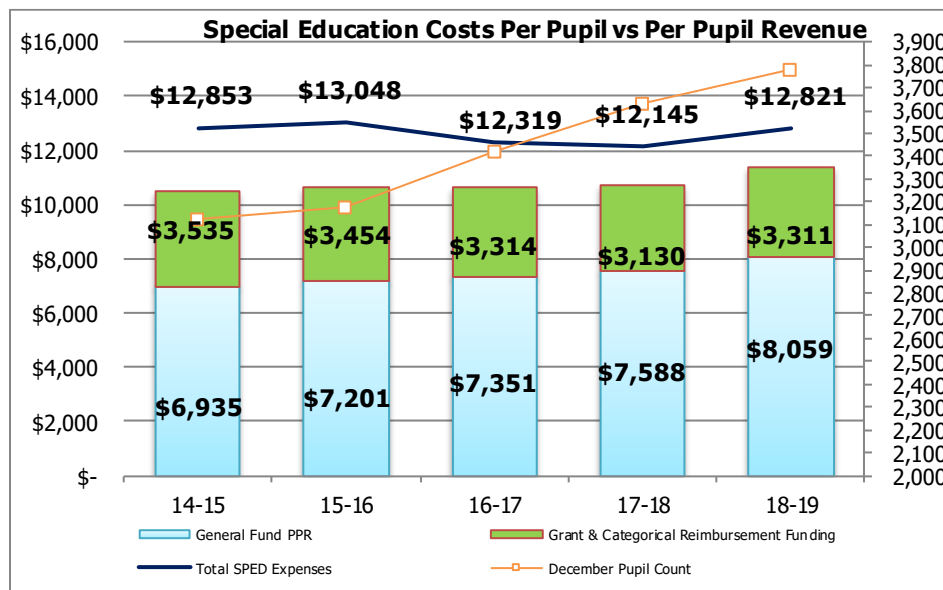


Special Education Costs

Over the last five years, the number of students in Special Education has increased 21.0 percent. Per pupil revenue (PPR) has increased 2.8 percent on average over the last five years as well. However, the difference between PPR as compared to total special education costs reflects a shortfall in revenue of approximately 3.9 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 12.8 percent on average over the last five years. Currently, grant and other state funding equates to 31.1 percent of the total for special education funding; however, these alternate funding sources have shown an average decrease of 1.3 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.





CDE 18 Report

The CDE-18 Report was created by the Colorado Department of Education to provide a simple format for school districts to meet the legal requirements for reporting the annual budget. This form was required to be submitted to the CDE annually until 2000. The Boulder Valley School District still includes this form in the Revised Adopted Budget Document as it provides a consolidated view of the district as a whole as well as a consistent format with which to provide historical comparisons.

Consolidated Budget Summary

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	66,794,604	203,716,256	270,510,860
Revenues	447,452,859	211,305,784	659,183,642
Transfers Between Funds	(5,171,453)	5,171,453	-
Total Funds Available	509,076,010	420,193,493	929,269,503
Expenditures	456,227,298	210,603,547	666,830,845
Transfers Between Funds	(5,171,453)	5,171,453	-
TABOR Amendment Reserves	31,838,991	2,526,513	34,365,504
Other Appropriated Reserves	21,009,721	207,488,433	228,498,154
Total Appropriations	503,904,557	425,789,946	929,694,503
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	503,904,557	425,789,946	929,694,503

\$929,694,503 Appropriations

52,522,046 Transfers

\$982,216,549 Total Adopted Appropriations



CDE 18 Report (continued)

School District Operating Funds – Budgeted Revenues

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Internal Service Funds (5)	Net Operating Total
Beginning Fund Balance	54,275,636	-	-	5,905,546	6,613,422	66,794,604
Revenue:						
State Formula						
Local Property Tax	167,399,559					167,399,559
State Equalization	63,340,683					63,340,683
Specific Ownership Tax	10,699,521					10,699,521
Local Sources						
Other Property Tax	70,179,496	-	-	31,663,172	-	101,842,668
Other Specific Ownership Tax	7,333,776	-	-	-	-	7,333,776
Tuition	2,191,061	-	-	-	-	2,191,061
Interest on Investments	350,000	-	-	-	113,000	463,000
Fees	968,294	-	-	-	-	968,294
Proceeds from Borrowing	-	-	-	-	-	-
Other	272,552,311	-	250,000	4,751,290	33,538,842	311,092,443
County Sources	-	-	-	-	-	-
State Sources						
Vocational Education	1,277,218	-	-	-	-	1,277,218
Special Education	6,115,107	-	-	-	-	6,115,107
Transportation	-	-	-	3,636,007	-	3,636,007
Other	65,892,936	-	2,351,643	102,558	-	68,347,137
Federal Sources						-
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-
Vocational Education	-	-	126,404	-	-	126,404
Transportation	-	-	-	-	-	-
Special Education	-	-	5,580,642	-	-	5,580,642
Other	1,500,000	-	11,191,311	3,301,063	-	15,992,374
Total Revenue	350,846,927	-	19,500,000	43,454,090	33,651,842	447,452,859
Transfers Out	252,852	-	-	-	-	252,852
Transfers In	(12,265,128)	-	-	6,840,823	-	(5,424,305)
Revenue from Other Sources	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-	-
Total Net Revenue	338,834,651	-	19,500,000	50,294,913	33,651,842	442,281,406
Estimated Funded Pupil Count	29,766	29,766	29,766	29,766	29,766	29,766
Budgeted Net Revenue Per Funded Pupil	11,383	-	655	1,690	1,131	14,859

- (1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletics Fund (Fund 16), the Preschool Fund (Fund 17), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19).
- (2) The Colorado Preschool Fund is comprised of the Colorado Preschool Program Fund (Fund 29).
- (3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22).
- (4) The Special Revenue Fund is comprised of the Transportation Fund (Fund 25), the Food Services Fund (Fund 21), and the Operations and Technology Fund (Fund 60).
- (5) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (Fund 66) and the Dental Insurance Fund (Fund 67).



CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Internal Service Funds (5)	Net Operating Total
Direct Instruction	238,821,241	-	19,500,000	1,894,278	-	260,215,519
Instructional Support Services	39,377,750	-	-	-	-	39,377,750
School Management	25,109,928	-	-	-	-	25,109,928
Subtotal	303,308,919	-	19,500,000	1,894,278	-	324,703,197
District Wide Support Services						
District Management	5,305,470	-	-	-	-	5,305,470
Plant Operations & Maintenance	19,271,027	-	-	9,357,363	-	28,628,390
Pupil Transportation	-	-	-	16,545,277	-	16,545,277
Food Services	-	-	-	9,183,758	-	9,183,758
Other Support Services	19,085,968	-	-	8,940,381	36,032,322	64,058,671
District Wide Support Services Subtotal	43,662,465	-	-	44,026,779	36,032,322	123,721,566
Community Services	7,688,967	-	-	-	-	7,688,967
Debt Services	-	-	-	-	-	-
Other Operating Expenditures	113,568	-	-	-	-	113,568
Total Budgeted Expenditures	354,773,919	-	19,500,000	45,921,057	36,032,322	456,227,298
Estimated Funded Pupil Count	29,766	29,766	29,766	29,766	29,766	29,766
Budgeted Expenditures Per Funded Pupil	11,919	-	655	1,543	1,211	15,327
TABOR Amendment Reserves	25,691,647	-	-	1,914,402	4,232,942	31,838,991
Other Appropriated Reserves	12,644,721	-	-	8,365,000	-	21,009,721
Non-appropriated Reserves	-	-	-	-	-	-

- (1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletics Fund (Fund 16), the Preschool Fund (Fund 17), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19).
- (2) The Colorado Preschool Fund is comprised of the Colorado Preschool Program Fund (Fund 29).
- (3) The Designated Grants Fund is comprised of the Governmental Designated-Purpose Grants Fund (Fund 22).
- (4) The Special Revenue Fund is comprised of the Transportation Fund (Fund 25), the Food Services Fund (Fund 21), and the Operations and Technology Fund (Fund 60).
- (5) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (Fund 66) and the Dental Insurance Fund (Fund 67).



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Revenues

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Beginning Fund Balance	44,961,935	152,129,028	6,625,293	203,716,256
Revenue:				
Local Sources				
Property Tax	53,340,308	-	-	53,340,308
Specific Ownership Tax	-	-	-	-
Interest on Investments	550,000	2,750,000	-	3,300,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	140,018,476	14,647,000	154,665,476
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	-	-	-
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	53,890,308	142,768,476	14,647,000	211,305,784
Transfers (Out)	-	-	-	-
Transfers (In)	-	5,171,453	-	5,171,453
Allocation from the General Fund	-	5,171,453	-	5,171,453
Total Net Revenue	53,890,308	147,939,929	14,647,000	216,477,237
Estimated Funded Pupil Count	29,766	29,766	29,766	29,766
Budgeted Net Revenue Per Funded Pupil	1,810	4,970	492	7,273

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).
 (2) The Capital Projects Building Fund is comprised of the 2014 Building Fund (Fund 42) and the Capital Reserve Fund (Fund 43).
 (3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund.



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Expenditures

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Direct Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
School Management	-	-	-	-
Subtotal	-	-	-	-
District Wide Support Services				
District Management	-	-	-	-
Plant Operations & Maintenance	-	-	-	-
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	-	-	-
Community Services	-	-	-	-
Debt Services	50,679,499	-	-	50,679,499
Other Expenditures	-	145,432,048	14,492,000	159,924,048
Total Budgeted Expenditures	50,679,499	145,432,048	14,492,000	210,603,547
Estimated Funded Pupil Count	29,766	29,766	29,766	29,766
Budgeted Expenditures Per Funded Pupil	1,703	4,886	487	7,075
TABOR Amendment Reserves	-	2,526,513	-	2,526,513
Other Appropriated Reserves	48,597,744	152,110,396	6,780,293	207,488,433
Non-appropriated Reserves	-	-	-	-

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).
- (2) The Capital Projects Building Fund is comprised of the 2014 Building Fund (Fund 42) and the Capital Reserve Fund (Fund 43).
- (3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund.



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
Total		\$ 703,570,000

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
Total	\$703,570,000	\$ 554,734,188	\$1,258,304,188

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>

GENERAL OPERATING FUND

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General Operating Fund

Summary

	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Revised Budget	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 26,070,624	\$ 22,332,264	\$ 22,419,688
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 4,278,614	\$ 6,551,160	\$ 7,504,004	\$ 12,799,785	\$ 14,840,699	\$ 3,110,009	\$ -	\$ -
Carryover Funds	3,218,579	3,710,174	3,703,227	4,307,109	6,689,275	-	-	-
Subtotal Beginning Balance	3,218,579	3,710,174	3,703,227	4,307,109	6,689,275	-	-	-
Warehouse Reserve	553,598	570,397	750,709	403,367	410,992	425,000	425,000	425,000
Reserve for Weather Conditions	-	-	-	-	-	500,000	500,000	500,000
Contract Reserve	120,000	120,000	120,000	120,000	120,000	175,000	135,000	100,000
Other GAAP Reserves	402,900	-	225,873	602,364	817,386	760,156	211,653	25,473
Contingency Reserve	7,283,576	7,662,021	8,142,589	8,182,503	8,655,692	12,057,405	12,034,635	12,210,980
Emergency Reserve (TABOR)	7,283,576	7,662,021	8,142,589	8,182,503	8,655,692	9,043,054	9,025,976	9,158,235
Subtotal Reserves	15,643,650	16,014,439	17,381,760	17,490,737	18,659,762	22,960,615	22,332,264	22,419,688
TOTAL BEGINNING BALANCE & RESERVES	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 26,070,624	\$ 22,332,264	\$ 22,419,688
TOTAL REVENUE	291,527,755	304,040,565	309,685,947	323,821,590	336,244,570	345,318,447	354,982,464	363,498,114
TOTAL SOURCES	\$ 314,668,598	\$ 330,316,338	\$ 338,274,938	\$ 358,419,221	\$ 376,434,306	\$ 371,389,071	\$ 377,314,728	\$ 385,917,802
TOTAL EXPENDITURES	\$ 249,879,694	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 301,435,130	\$ 300,865,881	\$ 305,274,512	\$ 312,101,099
TOTAL RESERVES	-	-	-	-	22,960,615	22,332,264	22,419,688	22,772,077
TOTAL TRANSFERS	38,513,131	39,424,822	41,666,457	44,305,132	48,928,552	48,190,926	49,620,528	51,044,626
TOTAL USES	\$ 288,392,825	\$ 301,727,347	\$ 303,677,307	\$ 318,229,485	\$ 373,324,297	\$ 371,389,071	\$ 377,314,728	\$ 385,917,802
BUDGET BASIS ENDING FUND BALANCE	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 3,110,009	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 40,189,736	\$ 26,070,624	\$ 22,332,264	\$ 22,419,688	\$ 22,772,077

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



General Operating Fund (continued)

Revenue Summary

	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Revised Budget	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
REVENUE								
Local Sources								
Property Taxes - Current	\$ 122,353,553	\$ 143,986,573	\$ 144,293,386	\$ 165,721,257	\$ 165,445,291	\$ 169,912,313	\$ 174,669,858	\$ 178,861,935
Property Taxes - Election	63,329,292	66,464,226	66,143,111	69,047,044	70,179,496	72,074,342	74,092,424	75,870,642
Property Tax - Credits/Abatements	2,569,356	1,806,942	2,953,611	2,920,140	1,754,268	1,801,633	1,852,079	1,896,529
Property Taxes - Delinquent	465,119	371,114	293,572	198,566	200,000	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	5,681,593	6,458,075	6,904,233	8,855,026	7,333,776	7,531,788	7,742,678	7,928,502
Specific Ownership Taxes - Equalized	6,894,141	7,146,138	7,893,081	8,611,341	10,699,521	10,988,408	11,296,083	11,567,189
Tuition	675,070	720,190	990,260	828,804	724,000	743,548	764,367	782,712
Interest	17,374	53,175	149,333	372,022	350,000	359,450	369,515	378,383
Services Provided to Charters	4,560,848	3,744,628	3,687,678	3,814,659	4,018,259	4,126,752	4,242,301	4,344,116
Miscellaneous Revenue	287,464	699,384	888,658	912,869	968,294	994,438	1,022,282	1,046,817
Indirect Cost Reimbursement	741,600	534,504	836,010	509,958	350,000	359,450	369,515	378,383
Subtotal Local Sources	\$ 207,575,410	\$ 231,984,949	\$ 235,032,933	\$ 261,791,686	\$ 262,022,905	\$ 269,092,122	\$ 276,621,102	\$ 283,255,208
State Sources								
Finance Act	\$ 74,065,022	\$ 61,554,695	\$ 64,107,236	\$ 51,141,893	\$ 63,365,683	\$ 65,076,556	\$ 66,898,700	\$ 68,504,269
Career and Technical Reimbursement	1,193,205	1,381,626	1,318,334	1,218,600	1,277,218	1,311,703	1,348,431	1,380,793
Special Education Reimbursement	5,289,375	5,525,246	5,534,754	5,852,396	6,115,107	6,280,215	6,456,061	6,611,006
READ Act	747,836	600,595	648,853	462,343	444,108	456,099	468,870	480,123
ELPA Reimbursement	1,009,685	1,029,141	1,121,676	1,135,180	1,148,629	1,179,642	1,212,672	1,241,776
Talented and Gifted Reimbursement	281,743	283,866	287,918	289,612	293,761	301,693	310,140	317,583
CDE Audit Adjustments/Assessment	(129,911)	-	(9,160)	-	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	113,122	110,007	102,564	102,159	102,159	104,917	107,854	110,715
Subtotal State Sources	\$ 82,570,077	\$ 70,485,176	\$ 73,112,175	\$ 60,202,183	\$ 72,721,665	\$ 74,685,825	\$ 76,777,728	\$ 78,621,265
Federal Sources								
Medicaid Reimbursements	1,382,268	1,570,440	1,540,839	1,827,721	1,500,000	1,540,500	1,583,634	1,621,641
Subtotal Federal Sources	\$ 1,382,268	\$ 1,570,440	\$ 1,540,839	\$ 1,827,721	\$ 1,500,000	\$ 1,540,500	\$ 1,583,634	\$ 1,621,641
TOTAL REVENUE	\$ 291,527,755	\$ 304,040,565	\$ 309,685,947	\$ 323,821,590	\$ 336,244,570	\$ 345,318,447	\$ 354,982,464	\$ 363,498,114



General Operating Fund (continued)

Expenditures, Reserve & Transfer Summary

	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Audited Actual	2018-19 Revised Budget	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
EXPENDITURES:								
101-125 Administrators & Principals	\$ 17,222,716	\$ 19,000,570	\$ 19,906,452	\$ 20,856,166	\$ 21,991,279	\$ 22,585,044	\$ 22,817,425	\$ 23,365,043
201-220 Teachers	153,973,878	161,338,760	166,494,049	175,258,699	188,513,065	192,509,895	196,200,172	200,408,976
231-250 Psych/SocWkr/OT/PT/Nurse	9,990,177	10,501,016	10,478,652	11,310,624	12,183,097	12,512,041	12,462,378	12,761,475
300-359 Professional Support Staff	5,204,192	5,360,090	5,353,170	6,265,094	6,982,194	7,170,713	7,171,493	7,343,609
360-390 Technical Support Staff	4,052,816	4,184,202	4,229,536	4,437,061	5,151,884	5,290,985	5,439,133	5,569,672
401-490 Para educators & Aides	13,262,764	13,994,785	14,138,850	14,522,593	16,689,359	17,139,972	17,419,891	17,837,968
500-516 Office & Admin Support Staff	12,283,274	12,666,008	12,836,758	13,545,998	14,259,488	14,644,494	14,754,540	15,108,649
600-637 Crafts/Trades Services	13,045,272	13,800,815	13,898,957	15,033,697	16,665,087	17,115,044	17,294,265	17,709,327
Subtotal Salaries and Benefits	\$ 229,035,089	\$ 240,846,246	\$ 247,336,424	\$ 261,229,932	\$ 282,435,453	\$ 288,968,188	\$ 293,559,297	\$ 300,104,719
Purchased Prof & Tech Services	\$ 3,159,553	\$ 4,273,597	\$ 4,314,150	\$ 4,768,242	\$ 7,490,397	\$ 5,103,414	\$ 5,146,310	\$ 5,269,821
Purchased Property Services	3,813,324	4,391,968	4,726,108	4,805,294	5,628,464	5,131,618	5,175,303	5,299,510
Other Purchased Services	2,580,475	2,799,591	2,622,758	2,764,902	2,941,416	2,791,122	2,819,273	2,886,936
Supplies	10,293,752	8,882,448	9,699,562	12,740,264	16,710,645	12,578,663	12,830,866	13,138,807
Property and Other Uses of Funds	997,501	1,108,675	(6,688,152)	(12,384,281)	(13,771,245)	(13,707,124)	(14,256,537)	(14,598,694)
Subtotal Non Personnel Expenditures	\$ 20,844,605	\$ 21,456,279	\$ 14,674,426	\$ 12,694,421	\$ 18,999,677	\$ 11,897,693	\$ 11,715,215	\$ 11,996,380
TOTAL EXPENDITURES	\$ 249,879,694	\$ 262,302,525	\$ 262,010,850	\$ 273,924,353	\$ 301,435,130	\$ 300,865,881	\$ 305,274,512	\$ 312,101,099
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 12,057,405	\$ 12,034,635	\$ 12,210,980	\$ 12,484,044
% of Expenditures	0.0%	0.0%	0.0%	0.0%	4.0%	4.0%	4.0%	4.0%
Emergency Reserve	-	-	-	-	9,043,054	9,025,976	9,158,235	9,363,033
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Other GAAP Reserves	-	-	-	-	760,156	211,653	25,473	-
Multi Year Contract Reserve	-	-	-	-	175,000	135,000	100,000	-
Reserve for Weather Conditions	-	-	-	-	500,000	500,000	500,000	500,000
Warehouse Reserve	-	-	-	-	425,000	425,000	425,000	425,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 22,960,615	\$ 22,332,264	\$ 22,419,688	\$ 22,772,077
TRANSFERS TO:								
Risk Management Fund	\$ 3,366,687	\$ 3,366,687	\$ 4,362,462	\$ 4,429,028	\$ 4,315,896	\$ 4,645,373	\$ 4,825,443	\$ 5,016,254
Capital Reserve Fund	2,745,703	1,608,858	1,831,858	2,990,979	3,754,885	1,584,621	1,628,990	1,668,086
Charter Fund	21,386,904	22,239,452	22,503,190	22,907,095	24,608,459	25,272,887	25,980,528	26,604,061
Preschool Fund	3,395,197	3,649,225	3,818,922	4,129,168	6,662,990	6,842,891	7,034,492	7,203,320
Colorado Preschool Fund	1,748,881	1,801,018	1,709,108	1,764,210	-	-	-	-
Food Services	494,925	757,402	595,446	857,616	1,126,688	1,157,109	1,189,508	1,218,056
Technology Fund	1,771,749	1,638,795	1,637,089	1,857,137	1,744,473	1,791,574	1,841,738	1,885,940
Transportation Fund	2,826,618	3,957,620	4,410,268	4,387,845	5,714,135	5,868,417	6,099,159	6,380,099
Athletic Fund	1,830,374	2,004,320	2,000,870	2,016,328	2,070,254	2,126,151	2,149,514	2,224,746
TRANSFERS FROM:								
Community Schools Fund	\$ (1,053,907)	\$ (1,598,555)	\$ (1,202,756)	\$ (1,034,274)	\$ (1,069,228)	\$ (1,098,097)	\$ (1,128,844)	\$ (1,155,936)
TOTAL TRANSFERS	\$ 38,513,131	\$ 39,424,822	\$ 41,666,457	\$ 44,305,132	\$ 48,928,552	\$ 48,190,926	\$ 49,620,528	\$ 51,044,626
TOTAL USES	\$ 288,392,825	\$ 301,727,347	\$ 303,677,307	\$ 318,229,485	\$ 373,324,297	\$ 371,389,071	\$ 377,314,728	\$ 385,917,802



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 2018-19 includes the reserves necessary for a multi-year employee contract, required GAAP reserves, and the warehouse inventory. The unused 2017-18 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 and transfers to other funds from 2017-18.

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

	Audited Actual 2014-15	Audited Actual 2015-16	Audited Actual 2016-17	Audited Actual 2017-18	Revised Budget 2018-19
Restricted	\$3,218,579	\$3,710,174	\$3,703,227	\$4,307,109	\$6,689,275
TABOR Reserve	7,283,576	7,662,021	8,142,589	8,182,503	8,655,692
Contingency Reserve	7,283,576	7,662,021	8,142,589	8,182,503	8,655,692
Other Restricted Reserves ¹	1,076,498	690,397	1,096,582	1,125,731	1,348,378
Unrestricted	4,278,614	6,551,160	7,504,004	12,799,785	14,840,699
Total GAAP Fund Balance	\$23,140,843	\$26,275,773	\$28,588,991	\$34,597,631	\$40,189,736

1 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 \$8,059 per funded pupil is \$484 more per pupil funding as compared to the 2017-18 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 2018-19, total enrollment base, including preschool, is projected to be 29,794.2. The actual funded pupil count number of 29,765.9 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. In the current year, BVSD did average due to a decline in enrollment and received an additional 28.3 student FTE in funding.

Estimated revenue from the SFA is based on the projected funded enrollment of 29,794.2 times the per pupil funding of \$8,059 (slightly rounded), or \$240,111,458. A separately calculated "hold harmless" amount of \$264,416 is also included in SFA revenues for 2018-19 and is meant to ease the transition for school districts across Colorado as they go from full funding for the specific students in full-day kindergarten to partial funding (58%) for all kindergarten students in their respective districts.



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 \$237,558,889 in local property taxes for funding operations in 2018-19, in addition to the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$ 240,111,458
Minus: State Finance Act Funding ¹	(63,101,267)
Equalized Specific Ownership Tax ¹	<u>(10,699,521)</u>
School Finance Act Local Property Tax Amount	\$ 166,310,670
Plus: Override Elections:	
1991	\$ 7,062,468
1998	10,600,000
2002	15,000,000
2010	<u>38,585,751</u>
Total Override Elections	\$ 71,248,219
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²	\$237,558,889

¹ Subject to change by CDE formula.

² 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 \$7.3M. The \$2.0M decrease in the non-equalized will be offset by the \$2.0M increase in the equalized SOT portion of the budget.
- Interest income is expected to increase by \$170K to \$350K as compared to the 2017-18 Revised Adopted Budget.
- Indirect Cost Reimbursement is expected to decrease by \$185K to \$350K due to a decrease in the indirect cost rate percentage.
- 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 \$204K is projected for the Revised Adopted 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 2018-19 is \$63,365,683, which includes \$264K in hold harmless funds, 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 \$223K from the 2017-18 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 2017-18 ending fund balance, except as noted in the 2018-19 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, 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 2018-19 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 (\$2.6M), COLA increase of 3.4 percent (\$6.5M), horizontal lane movement for eligible employees (\$1.4M) and attrition savings (\$2.5M). Ongoing staffing was adjusted in the Budget based on a net increase of staff resources due to the Phase II ongoing budget for Social-emotional Learning Program including counselors (\$1.3M); an increase of Special Education staff for two new intensive programs and the opening of a preschool site at Eldorado K-8 (\$0.8M); an additional Security Engineer in Information Technology (\$0.1M); the transfer of an existing position in IT to the General Fund (\$0.1M); the removal of the Teen Parenting Program (\$0.4M) and the Strategic Initiatives Department (\$0.4M) as well as the one-time budget for staffing reserve, unassigned and displaced teachers from 2017-18 (\$2.0M). The Revised Adopted Budget includes an addition of a one-time budget for staffing support for 2018-19 of \$2.5M and one-time teacher substitute compensation. 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 was effective January 2018, variable benefits related to step and COLA compensation increases, and an increase in health insurance in 2018-19. 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 2018-19 blended rate for Medicare, PERA, and long-term disability applied. This rate is blended based on the state-mandated 0.5 percent PERA rate increase that was effective January 1, 2018, and 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 (\$0.2M), School Resource Allocation (\$0.4M), Dyslexia support, Family and Educators Together (FET) program, Standards and Curriculum (\$0.1M), Intervention and Tools for Mathematics (\$0.1M), ongoing work order materials and supplies (\$0.3M), county treasurer fees (\$0.1M), digital revisioning phase II (\$0.3M), IT Security audit and testing (\$0.1M), Classroom Management Software and Professional Development (\$0.3M), VizLab development and technical resource (\$0.2M), maintenance work order system and capital equipment inventory (\$0.2M), along with additional other fees, contracts, and services.
- Budget Items not Approved – Over \$8.9M 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, Environmental and Custodial (Staff and Non-Personnel)	\$1.3M
○ Literacy Interventionists (15 teacher FTE)	\$1.5M
○ Instructional Materials	\$1.5M
○ Career & Technical Education Support, Early Childhood Program Support	\$0.8M
○ Instructional Support & Professional Development	\$1.6M
○ Differentiated Funding for High Poverty Schools (FTE)	\$1.7M
○ Operational Staff and Non-Personnel	\$0.5M

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%). In addition for 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 Revised Adopted Budget also reserves \$500K for potential impacts due to weather conditions, \$175K for multi-year contract obligations, \$760K for GAAP Reserves, and \$425K for warehouse inventory.
- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$8.1M. The Risk Management Fund will decrease ongoing by \$250K from the prior year due to a decrease in staff compensation with a reorganization of Human Resource and Accounting staff FTE between the General Fund and the Risk Management Fund, as well as an estimated decrease in workers' comp insurance. The Capital Reserve Fund net increase of \$765K in 2018-19 does include removing 2017-18 one-time transfers for emergencies and security cameras on buses. The one-time transfer for Capital Reserve Fund this year includes projects related to air quality as well as \$2M for identified projects.



Reserve and Transfer Assumptions (continued)

The Colorado Preschool Program fund will no longer be used beginning in 2018-19, rather, the Preschool Fund will include the activity related to the Colorado Preschool Program. The General Operating Fund will transfer \$4.5M to the Preschool Fund to cover expanded operations as outlined per the Early Childhood Expansion plan, and will include funding for establishing preschool at Eldorado K-8; support for Early Childhood Education administration; and health insurance, steps, COLA, and PERA increases. In addition, the Preschool Fund will also recognize the \$2.1M per pupil funding as well as the expense related to the CPP program in this fund.

The Transportation Fund transfer will increase \$740K from the prior year to account for staffing needs, increase in health insurance, steps, COLA, and PERA increases as well as an increase in the cost of fuel.

The Athletics Fund transfer increased slightly by \$53K to cover health insurance, COLA and PERA increases as well as an increase in the expense of high school trainers.

The transfer to the Technology Fund will decrease by \$113K to account for moving personnel costs out of this fund and into the General Operating Fund on an ongoing basis.

The transfer from the Community Schools Fund increased slightly in 2018-19 from the prior year for General Operating Fund support due the ongoing transfer being increased to reflect COLA.

The transfer of \$1.1M to the Food Services Fund has been increased over prior year (\$269K) 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 2018-19 Revised Adopted Budget transfer has increased by \$1.7M from the 2017-18 Revised Adopted Budget amount. This is largely due to an increase in per pupil revenue, change in student FTE, and the 2010 mill levy override. The payment for services contracted with the district for 2018-19 will remain relatively flat. 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.

2018-19 Revised Adopted Budget Contains One-Time Expenditures & Transfers:

Summary of One Time Uses of Funds and Policy DB Calculation

Budget Numbers - Policy DB Calculation	
\$ 336,244,570	Total Revenues
(350,363,682)	Less Total Expenditures & Transfers
-	Less One-Time Revenue
2,309,512	Plus One-Time Transfers
11,814,131	Plus One Time Expenditures & Carryover
4,531	Total Policy DB Ongoing Available

\$ 4,234	Net available Ongoing funds after 7% reserves
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Proposed Budget:

Proposed Budget - One-Time Transfers	
\$ 132,797	Capital Reserve
\$ 132,797	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
\$ 2,500,000	Staffing Reserve
300,000	Digital Communication
100,000	IT Security Audit
172,000	Software Contract for Fiscal Year Alignment
150,000	Date Warehouse Expansion
139,992	Standards and Curriculum Revision (Year 1 of 4)
100,000	Intervention Structures and Tools for Mathematics (Year 1 of 2)
34,000	Dyslexia Support (Year 1 of 3)
125,000	Wilson Intervention (Year 1 of 2)
212,852	Operational Work Order System and Capital Equipment Inventory
\$ 3,833,844	Total One-Time Expenditures

Revised Budget:

Revised Budget - One-time Transfers	
\$ 2,079,127	Capital Reserve Fund
97,588	Charter Fund
\$ 2,176,715	Total One-time Transfers

Revised Budget - Carryover Expenditures	
\$ 2,082,069	One-Time Carryover
4,607,206	Standard Carryover
\$ 6,689,275	Total Carryover Expenditures

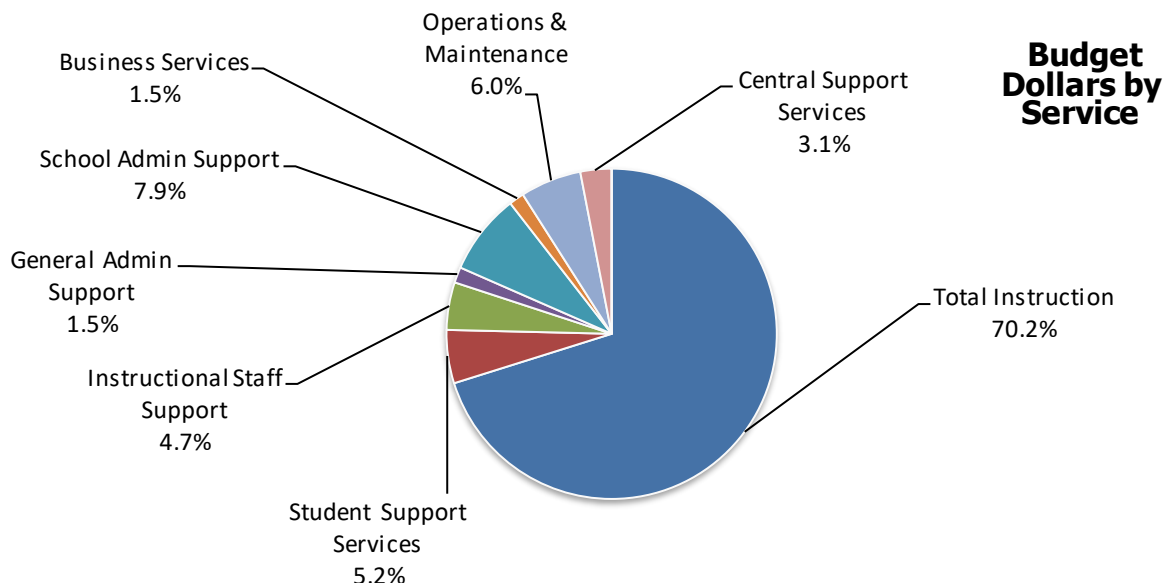
Revised Budget - One-time Expenditures	
\$ 1,291,012	District-wide Projects
\$ 1,291,012	Total One-time Expenditures



Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 158,925,869	52.72%	1,416.336
Special Education	39,653,672	13.15%	430.232
Vocational Education	2,560,998	0.85%	20.117
CoCurricular Activities	1,202,069	0.40%	0.000
English Language Development	7,416,604	2.46%	64.640
Talented & Gifted	1,736,944	0.58%	18.447
Total Instruction	211,496,156	70.16%	1,949.772
<u>Instructional Support</u>			
Student Support Services	15,723,501	5.22%	137.931
Instructional Staff Support	14,035,513	4.66%	98.841
Total Instructional Support	29,759,014	9.88%	236.772
<u>School Administration and Operations</u>			
School Admin Support	23,861,869	7.92%	236.006
Operations & Maintenance	18,039,984	5.98%	256.238
Total School Administration and Ops	41,901,853	13.90%	492.244
<u>District Wide Services and Community Obligations</u>			
General Admin Support	4,607,932	1.53%	18.863
Business Services	4,464,732	1.48%	39.850
Central Support Services	9,205,443	3.05%	69.800
Total District Wide Support	18,278,107	6.06%	128.513
GRAND TOTAL ALL SERVICES	\$ 301,435,130	100.00%	2,807.301

*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

	2014-15	2015-16	2016-17	2017-18	2018-19
	Audited	Audited	Audited	Audited	Revised
SRE	Actual	Actual	Actual	Budget	Budget
11 Regular Education	\$ 125,254,202	\$132,585,023	\$ 136,083,409	\$ 154,725,678	\$ 158,925,869
12 Special Education	32,823,956	33,974,758	34,147,299	37,261,529	39,653,672
13 Vocational Education	2,050,316	2,140,354	2,308,000	3,226,489	2,560,998
14 Cocurricular Education and Athletics	992,538	1,010,415	906,072	1,257,399	1,202,069
16 English Language Development	6,781,892	7,148,187	7,163,182	7,377,748	7,416,604
17 Talented and Gifted Education	1,408,790	1,214,468	1,443,383	1,707,028	1,736,944
21 Student Services	10,520,076	10,601,309	10,793,420	14,375,905	15,723,501
22 Instructional Staff Support	10,575,348	10,993,351	11,765,485	12,804,546	14,035,513
23 General Administration	3,478,361	3,734,580	4,416,876	4,446,927	4,607,932
24 School Administration	20,672,317	21,578,123	22,095,967	22,930,943	23,861,869
25 Business Services	3,871,515	4,049,969	4,155,694	4,647,533	4,464,732
26 Operations and Maintenance	21,964,138	22,467,694	17,153,096	15,032,153	18,039,984
28 Central Services	9,486,245	10,804,294	9,578,967	8,729,192	9,205,443
TOTAL:	<u>\$ 249,879,694</u>	<u>\$ 262,302,525</u>	<u>\$ 262,010,850</u>	<u>\$ 288,523,070</u>	<u>\$ 301,435,130</u>





Making Choices in the BVSD Budget

CATEGORY GROUP PROGRAM	18-19 BUDGET	% OF GROUP	% OF TOTAL BUDGET
<u>INSTRUCTION</u>			
INSTRUCTION TOTAL	\$ 211,496,156		70.16%
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS	141,130,384	66.73%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	9,142,162	4.32%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	2,835,382	1.34%	
INSTRUMENTAL MUSIC	2,857,310	1.35%	
DROPOUT PREVENTION	1,203,642	0.57%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT	566,693	0.27%	
SECONDARY LEVEL LITERACY	425,704	0.20%	
K-3 ENGLISH LANGUAGE DEVELOPMENT	300	0.00%	
STUDENT ACHIEVEMENT	8,500	0.00%	
HIGH SCHOOL OPTIONS	30,954	0.01%	
IB PROGRAM	283,064	0.13%	
CONNECTIONS	267,902	0.13%	
MULTI-CULTURAL	169,872	0.08%	
EXPELLED STUDENT SERVICES	4,000	0.00%	
SPECIAL EDUCATION	39,653,672	18.75%	
CAREER AND TECHNICAL EDUCATION	2,560,998	1.21%	
COCURRICULAR EDUCATION AND ATHLETICS	1,202,069	0.57%	
ENGLISH LANGUAGE DEVELOPMENT	7,416,604	3.51%	
TALENTED AND GIFTED EDUCATION	1,736,944	0.82%	
TOTAL INSTRUCTION	\$ 211,496,156		70.16%
<u>INSTRUCTIONAL SUPPORT</u>			
STUDENT SERVICES	\$ 15,723,501		5.22%
COUNSELING SERVICES	7,116,308	45.27%	
NURSING AND HEALTH SERVICES	5,183,132	32.96%	
DROPOUT PREVENTION	268,542	1.71%	
FAMILY RESOURCE SCHOOLS	160,000	1.02%	
TRANSLATION SERVICES	161,061	1.02%	
SOCIAL WORK SERVICES	162,493	1.03%	
FAMILY ADVOCATE PROGRAM	163,978	1.04%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	2,507,987	15.95%	
INSTRUCTIONAL STAFF SUPPORT	\$ 14,035,513		4.66%
LIBRARY SUPPORT SERVICES	5,068,094	36.11%	
ADMIN AND EVALUATION OF LEARNING SERVICES	939,991	6.70%	
CULTURAL DIVERSITY	72,200	0.51%	
CURRICULUM DEVELOPMENT COUNCIL	6,400	0.05%	
MEDIA SUPPORT SERVICES	272,698	1.94%	
STAFF DEVELOPMENT	740,038	5.27%	
INDUCTION	318,046	2.27%	
OTHER INSTRUCTIONAL STAFF SUPPORT	6,618,046	47.15%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 29,759,014		9.88%



Making Choices in the BVSD Budget (continued)

CATEGORY				
GROUP				
PROGRAM	18-19 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 23,861,869			7.92%
PRINCIPAL'S OFFICE		23,416,389	98.13%	
SCHOOL ADMINISTRATION SERVICES		377,363	1.58%	
SCHOOL LEVEL SUPPORT		66,817	0.28%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		1,300	0.01%	
OPERATIONS AND MAINTENANCE	\$ 18,039,984			5.98%
MAINTENANCE & OPERATIONS		12,734,097	70.59%	
ENVIRONMENTAL SERVICES		608,649	3.37%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,403,128	7.78%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		3,294,110	18.26%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 41,901,853			13.90%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 4,607,932			1.53%
SUPERINTENDENT		820,741	17.82%	
TAX COLLECTION FEES		677,000	14.69%	
SECONDARY EDUCATION SUPPORT		287,338	6.24%	
LEGAL SERVICES		152,894	3.32%	
ELEMENTARY EDUCATION SUPPORT		200,983	4.36%	
ADMIN OF GENERAL SUPPORT SERVICES		143,102	3.11%	
STAFF NEGOTIATIONS SERVICES		310,516	6.74%	
GRANT PROCUREMENT		134,434	2.92%	
ELECTION SERVICES		81,100	1.76%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,799,824	39.06%	
BUSINESS SERVICES	\$ 4,464,732			1.48%
CENTRAL SERVICES	\$ 9,205,443			3.05%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		1,960,284	21.30%	
HUMAN RESOURCES		2,063,758	22.42%	
TELECOMMUNICATIONS		427,100	4.64%	
COMMUNICATION SERVICES		335,614	3.65%	
RESEARCH AND EVALUATION SERVICES		202,749	2.20%	
PLANNING SERVICES		460,785	5.01%	
INSURANCE MANAGEMENT SERVICES		130,850	1.42%	
SUBSTITUTE OFFICE		85,282	0.93%	
RECRUITMENT		333,648	3.62%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		3,205,373	34.82%	
TOTAL DISTRICT WIDE SUPPORT	\$ 18,278,107			6.06%
GRAND TOTAL GENERAL OPERATING FUND	\$ 301,435,130			100.00%

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

SRE 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	2018-19 REVISED BUDGET
SRE 11 Regular Education	\$ 115,310,988	\$ 34,192,926	\$ 1,018,834	\$ 604,468	\$ 293,813	\$ 7,489,859	\$ 16,981	\$ 158,927,869
SRE 12 Special Education	28,791,500	9,323,647	46,456	10,426	1,158,520	210,454	112,669	39,653,672
SRE 13 Vocational Education	1,714,696	510,630	5,836	14,945	2,100	307,977	4,814	2,560,998
SRE 14 Co-Curricular Education & Athletics	979,243	207,099	-	-	12,346	2,981	400	1,202,069
SRE 16 English Language Development	5,658,306	1,669,578	-	-	1,811	86,909	-	7,416,604
SRE 17 Talented & Gifted Education	979,459	348,081	20,600	-	317,200	70,604	1,000	1,736,944
SRE 21 Student Support Services	9,889,747	3,124,692	2,139,733	7,764	59,718	338,284	163,563	15,723,501
SRE 22 Instructional Staff Support	9,000,198	2,855,676	639,839	223,854	163,072	1,110,504	40,370	14,033,513
SRE 23 General Administration Support	2,450,363	671,210	1,101,253	6,800	170,900	85,075	122,331	4,607,932
SRE 24 School Administration Support	17,995,452	5,555,970	22,000	-	152,888	123,187	12,372	23,861,869
SRE 25 Business Services	3,047,441	936,229	453,878	119,350	64,750	143,957	(300,873)	4,464,732
SRE 26 Operations & Maintenance	13,967,558	4,713,700	269,693	2,071,860	40,230	6,064,761	(9,087,818)	18,039,984
SRE 28 Central Support Services	6,590,232	1,950,832	1,772,275	2,568,997	504,068	676,093	(4,857,054)	9,205,443
GRAND TOTAL	\$ 216,375,183	\$ 66,060,270	\$ 7,490,397	\$ 5,628,464	\$ 2,941,416	\$ 16,710,645	\$ (13,771,245)	\$ 301,435,130



Service (SRE) Budgets by Object (continued)

SRE Detail

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2018-19
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	REVISED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
SRE 11 REGULAR EDUCATION								
0010 GEN ELEMENTARY EDUC	42,298,536	13,079,970	6,819	246,586	29,528	1,038,648	43,609	\$ 56,743,696
0020 GEN MIDDLE EDUCATION	24,190,511	7,353,130	35,067	110,450	20,632	340,740	33,713	32,084,243
0030 GEN HIGH SCHOOL EDUCATION	33,349,697	10,092,554	251,225	159,829	89,778	450,357	80,064	44,473,504
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	78,325	-	78,325
0060 INTEGRATED EDUCATION	1,495,194	442,184	2,520	86,673	42,607	68,831	3,259	2,141,268
0070 TAG EDUCATION	7,916	3,803	-	-	-	-	-	11,719
0080 LIBRARY INSTRUCTION	93,585	43,970	-	850	-	103,333	3,294	245,032
0090 OTHER GEN EDUCATION	4,653,323	407,894	723,003	-	111,268	4,439,165	(168,510)	10,166,143
0093 HOMEBOUND/HOSPITAL	20,720	4,382	-	-	-	-	-	25,102
0200 ART	2,317,254	697,899	-	-	-	31,691	-	3,046,844
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 OTHER ART PROGRAMS	-	-	-	-	-	6,772	186	6,958
0500 LANG ARTS ENGLISH	41,150	8,704	-	-	-	239,014	-	288,868
0510 LANGUAGE SKILLS	-	-	-	-	-	7,246	-	7,246
0511 READING	-	-	-	-	-	1,106	-	1,106
0543 JOURNALISM	-	-	-	-	-	522	-	522
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	1,100	-	1,100
0600 FOREIGN LANGUAGES	-	-	-	-	-	18,576	-	18,576
0810 HEALTH EDUCATION	-	-	-	-	-	3,407	-	3,407
0830 PHYSICAL EDUCATION	2,327,751	700,127	-	-	-	19,176	1,110	3,048,164
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	5,724	-	5,724
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,925	850	9,775
1100 MATHEMATICS	-	-	-	-	-	463,963	-	463,963
1210 MUSIC GENERAL	2,327,652	700,106	200	-	-	15,289	500	3,043,747
1240 MUSIC VOCAL	-	-	-	-	-	5,472	306	5,778
1250 MUSIC INSTRUMENTAL	2,186,839	658,203	-	80	-	11,476	712	2,857,310
1251 CONCERT BAND	-	-	-	-	-	1,145	-	1,145
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	39,587	4,819	44,406
1500 SOCIAL SCIENCES	-	-	-	-	-	34,642	-	34,642
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,412	12,069	15,481
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
SRE TOTAL	115,310,988	34,192,926	1,018,834	604,468	293,813	7,489,859	16,981	\$ 158,927,869
SRE 12 SPECIAL EDUCATION								
0092 ESY EXTENDED SCHOOL YEAR	120,652	25,517	4,325	-	800	4,045	-	\$ 155,339
0093 HOMEBOUND/HOSPITAL	23,879	5,050	-	-	-	-	-	28,929
1700 SPECIAL EDUCATION	8,852,356	2,742,473	11,808	10,426	1,151,145	183,389	32,994	12,984,591
1710 PHYS DISABILITY	1,213,942	366,974	-	-	-	-	-	1,580,916
1720 VISUAL DISABILITY	145,865	43,986	-	-	-	-	-	189,851
1730 HEARING DISABILITY	644,583	214,113	-	-	-	456	-	859,152
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	1,811,571	620,691	-	-	-	600	-	2,432,862
1760 COMMUNICATIVE DISABILITY	28,833	6,100	-	-	4,000	6,300	-	45,233
1770 SPEECH/LANGUAGE DISABLT	3,923,330	1,162,493	-	-	-	-	-	5,085,823
1780 MULTIPLE DISABILITIES	3,123,371	1,170,296	-	-	-	250	-	4,293,917
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,505,371	537,776	173	-	-	-	-	2,043,320
1799 OTHER SPED	2,949,539	1,121,735	-	-	-	10,000	-	4,081,274
2113 SOCIAL WORK SERVICES	1,162,787	334,698	-	-	-	-	-	1,497,485
2123 APPRAISAL SERVICES	841,810	243,919	-	-	-	-	-	1,085,729
2140 PSYCHOLOGICAL SERVICES	1,752,225	512,778	-	-	-	-	-	2,265,003
2149 OTHER PSYCHOLOGICAL SERVICES	236,007	74,295	-	-	-	-	-	310,302
2153 AUDIOLOGY SERVICES	110,573	30,736	-	-	-	-	-	141,309
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	344,806	110,017	-	-	-	-	79,675	534,498
SRE TOTAL	28,791,500	9,323,647	46,456	10,426	1,158,520	210,454	112,669	\$ 39,653,672



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	2018-19 REVISED BUDGET
SRE 13 VOCATIONAL EDUCATION								
0030 GEN HIGH SCHOOL EDUCATION	1,346,030	403,738	-	6,740	-	36,576	-	\$ 1,793,084
0033 TEEN PARENTING PROGRAM	2,001	423	3,836	-	1,200	7,123	500	15,083
0090 OTHER GEN ED	-	-	-	-	-	157,720	-	157,720
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	8,110	-	8,110
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	1,891	-	1,891
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	253	3,003
0560 DRAMA	-	-	-	-	-	500	-	500
0741 NURSING ASSISTING	-	-	-	-	-	2,500	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	94	594
0920 HOME ECONOMICS FAMILY FOCUS	-	-	-	-	-	4,265	-	4,265
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	8,076
0936 COSMETOLOGY	-	-	-	-	-	13,643	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,073	-	1,073
1010 CONSTRUCTION	-	-	-	-	-	2,500	324	2,824
1022 GRAPHIC ARTS	-	-	-	-	-	5,000	322	5,322
1030 DRAFTING	-	-	-	-	-	3,500	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	324	14,824
1600 TECHNICAL EDUCATION/COMPUTER TECH	-	-	-	-	-	325	-	325
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	254	2,754
1930 HIGH SPONSOR STUDENT ACT	64,661	13,676	-	-	-	-	-	78,337
2122 COUNSELING SERVICES	80,544	24,331	-	-	-	125	194	105,194
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2232 ADMIN VOC VOCATIONAL ED	118,679	33,666	-	-	-	-	-	152,345
2410 PRINCIPAL'S OFFICE	102,781	34,796	-	8,205	-	10,000	526	156,308
SRE TOTAL	1,714,696	510,630	5,836	14,945	2,100	307,977	4,814	\$ 2,560,998
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1808 INTRAMURALS - GENERAL	330,581	69,912	-	-	-	-	-	\$ 400,493
1896 UNIFIED SPORTS	21,850	4,620	-	-	-	-	-	26,470
1910 ELEM SPONSOR STUDENT ACT	63,875	13,506	-	-	-	-	-	77,381
1920 MIDDLE SPONSOR STUDENT AC	103,421	21,872	-	-	-	-	-	125,293
1930 HIGH SPONSOR STUDENT ACT	392,886	83,095	-	-	-	-	-	475,981
1935 CHEER/POMS	65,550	13,865	-	-	-	-	-	79,415
8916 JITSUYGO HIGH SCH PROGRAM	1,080	229	-	-	12,346	2,981	400	17,036
SRE TOTAL	979,243	207,099	-	-	12,346	2,981	400	\$ 1,202,069
SRE 16 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY EDUC	2,879,610	866,230	-	-	-	75	-	\$ 3,745,915
0020 GEN MIDDLE EDUCATION	1,164,274	350,458	-	-	-	1,841	-	1,516,573
0030 GEN HIGH SCHOOL EDUCATION	783,251	235,703	-	-	-	3,080	-	1,022,034
0090 OTHER GEN EDUCATION	332,000	70,218	-	-	-	-	-	402,218
2200 INSTRUCTIONAL STAFF SPRT	449,092	132,748	-	-	1,811	74,611	-	658,262
2212 CURRICULUM DEVELOPMENT	15,400	3,257	-	-	-	7,302	-	25,959
2214 EVALUATION INSTRUCT SVCS	34,679	10,964	-	-	-	-	-	45,643
SRE TOTAL	5,658,306	1,669,578	-	-	1,811	86,909	-	\$ 7,416,604
SRE 17 TALENTED & GIFTED EDUCATION								
0070 TALENTED AND GIFTED	729,098	273,971	300	-	300,200	19,857	-	\$ 1,323,426
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	71,783	22,461	20,000	-	-	-	-	114,244
1900 STUDENT ACTIVITIES	5,650	1,196	-	-	8,000	12,700	-	27,546
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	635	-	-	-	-	-	3,635
2237 ADMIN TAG PROGRAMS	169,928	49,818	300	-	9,000	36,792	1,000	266,838
SRE TOTAL	979,459	348,081	20,600	-	317,200	70,604	1,000	\$ 1,736,944
SRE 21 STUDENT SUPPORT SERVICES								
2100 SUPPORT SERVICES-STUDENTS	670,303	197,106	266,289	-	16,000	124,904	5,000	\$ 1,279,602
2112 ATTENDANCE SERVICES	373,662	122,415	-	-	-	-	-	496,077
2113 SOCIAL WORK SERVICES	426,643	168,370	-	-	-	-	-	595,013
2114 STUDENT ACCOUNTING	481,399	146,760	17,008	2,514	1,500	3,611	750	653,542
2122 COUNSELING SERVICES	5,342,078	1,600,728	4,300	-	16,068	12,502	1,613	6,977,289
2123 APPRAISAL SERVICES	107,503	31,516	-	-	-	-	-	139,019
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	819,087	257,657	14,000	2,000	6,150	3,419	2,200	1,104,513
2139 OTHR HLTH SVCS-MEDICAID	1,363,363	506,340	1,838,136	3,250	20,000	193,530	154,000	4,078,619
2190 OTHER SUPPORT SERVICES-STUDENTS	305,709	93,800	-	-	-	-	-	399,509
SRE TOTAL	9,889,747	3,124,692	2,139,733	7,764	59,718	338,284	163,563	\$ 15,723,501



Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2018-19
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	REVISED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 INSTRUCTIONAL STAFF SPRT	248,152	65,722	508,261	-	51,787	815,035	15,000	\$ 1,703,957
2210 IMPROVEMENT INSTRUC SVCS	1,926,582	552,272	13,500	800	23,000	50,253	7,900	2,574,307
2211 ADMIN LEARNING SERVICES	59,094	19,751	-	11,000	-	-	-	89,845
2212 CURRICULUM DEVELOPMENT	103,928	32,736	700	-	-	26,556	-	163,920
2213 STAFF DEVELOPMENT	295,771	271,253	58,128	-	70,635	42,251	2,000	740,038
2214 EVALUATION INSTRUCT SVCS	623,092	170,804	56,250	-	-	-	-	850,146
2219 LEARNING MATERIALS CENTER	113,376	31,235	-	-	-	125,500	-	270,111
2220 MEDIA SUPPORT SERVICES	626,792	212,356	-	-	-	-	-	839,148
2222 LIBRARY SUPPORT SVCS	3,860,611	1,160,137	-	-	-	45,749	1,597	5,068,094
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,273	2,587
2225 INSTRUCTIONAL TECHNOLOGY	578,404	179,469	3,000	212,000	17,650	4,900	11,600	1,007,023
2231 ADMIN SPECIAL EDUCATION	564,396	159,941	-	-	-	-	-	724,337
SRE TOTAL	9,000,198	2,855,676	639,839	223,854	163,072	1,110,504	40,370	\$ 14,033,513
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	348,313	90,552	57,500	4,000	55,955	52,306	22,797	\$ 631,423
2304 GENERAL ADMIN SUPPORT	1,190,070	323,728	-	-	-	-	-	1,513,798
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	25,793	3,571	35,134	72,998
2312 BOE SECTRY BOARD OF EDUC	35,006	10,687	-	-	-	-	-	45,693
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	68,834	22,433	54,977	-	2,500	3,650	500	152,894
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	231,072	62,368	16,576	-	-	500	-	310,516
2321 SUPERINTENDENT	472,590	133,986	45,065	1,600	82,452	22,048	63,000	820,741
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	104,478	27,456	-	-	1,000	1,500	-	134,434
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
SRE TOTAL	2,450,363	671,210	1,101,253	6,800	170,900	85,075	122,331	\$ 4,607,932
SRE 24 SCHOOL ADMINISTRATION SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVCS	386,938	7,207	22,000	-	15,035	11,000	2,000	\$ 444,180
2410 PRINCIPAL'S OFFICE	17,608,514	5,548,763	-	-	137,853	112,187	10,372	23,417,689
SRE TOTAL	17,995,452	5,555,970	22,000	-	152,888	123,187	12,372	\$ 23,861,869
SRE 25 BUSINESS SERVICES								
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	\$ 20,290
2511 ADMIN BUSINESS SERVICES	247,750	68,346	-	-	-	-	-	316,096
2513 BUDGETING SERVICES	561,025	170,923	23,400	500	16,850	48,900	8,500	830,098
2515 PAYROLL SERVICES	398,524	121,360	-	-	3,000	-	-	522,884
2516 FINANCIAL ACCOUNTING SVCS	692,717	214,157	420,478	6,100	22,300	10,400	10,100	1,376,252
2520 PURCHASING SERVICES	406,569	123,376	-	750	17,400	8,900	1,100	558,095
2530 WAREHOUSING/DISTRIBUTING	554,194	182,564	5,000	14,000	5,200	4,600	40,500	806,058
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	166,662	55,213	5,000	98,000	-	55,000	(361,073)	18,802
SRE TOTAL	3,047,441	936,229	453,878	119,350	64,750	143,957	(300,873)	\$ 4,464,732
SRE 26 OPERATIONS & MAINTENANCE								
2600 MAINTENANCE & OPERATIONS	10,863,513	3,663,517	238,852	1,706,624	29,000	5,249,850	(9,017,259)	\$ 12,734,097
2610 ADMIN MAINTENANCE & OPS	1,059,738	305,993	-	-	2,650	33,197	1,550	1,403,128
2620 ENVIRONMENTAL SERVICES	178,028	52,221	23,000	345,736	3,900	1,114	4,650	608,649
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	1,471,120	539,762	2,841	5,500	1,500	25,800	12,600	2,059,123
2690 OTHER OPERATIONS	395,159	152,207	5,000	14,000	1,680	6,800	(89,359)	485,487
SRE TOTAL	13,967,558	4,713,700	269,693	2,071,860	40,230	6,064,761	(9,087,818)	\$ 18,039,984



Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2018-19
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	REVISED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
SRE 28 CENTRAL SUPPORT SERVICES								
2225 INSTRUCTIONAL TECHNOLOGY	89,149	26,166	-	-	-	-	-	\$ 115,315
2800 CENTRAL SUPPORT SERVICES	5,000	72	1,376,000	-	74,277	459,225	-	1,914,574
2801 CENTRAL SUPPORT SERVICES	664,935	181,188	-	-	-	-	-	846,123
2811 PLANNING SERVICES	298,117	87,436	59,500	-	6,257	10,845	(1,370)	460,785
2814 RESEARCH/EVALUATION SVCS	137,247	40,002	7,500	-	4,250	10,250	3,500	202,749
2820 COMMUNICATION SERVICES	227,793	71,240	8,000	-	9,230	7,551	11,800	335,614
2823 PUBLIC COMMUNICATION SERVICES	63,174	20,626	-	-	-	-	-	83,800
2830 HUMAN RESOURCES	1,543,260	459,728	62,368	3,500	21,450	42,641	16,093	2,149,040
2832 RECRUITMENT/PLACEMENT SVC	123,922	38,946	55,000	-	2,780	98,000	15,000	333,648
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	-	-	13,230	-	-	-	(4,940,277)	(4,927,047)
2841 SUPERVISING INFO SYS SERVICES	387,033	114,146	35,677	5,500	27,000	20,500	18,100	607,956
2843 PROGRAMMING SERVICES	1,362,826	396,227	50,000	1,825,030	40,550	5,450	2,100	3,682,183
2842 SYSTEM ANALYSIS SERVICES	-	600	13,000	42,667	6,320	1,600	1,300	65,487
2844 OPERATIONS SERVICES	379,726	113,799	40,000	400,000	16,500	15,500	5,000	970,525
2845 TELECOMMUNICATIONS	-	-	3,000	292,000	132,000	-	100	427,100
2849 OTHER INFORMATION SYSTEMS SERVICES	1,192,755	368,912	22,000	300	33,000	1,500	8,200	1,626,667
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES	115,295	31,744	8,000	-	3,500	2,731	3,200	164,470
SRE TOTAL	6,590,232	1,950,832	1,772,275	2,568,997	504,068	676,093	(4,857,054)	\$ 9,205,443
GRAND TOTAL	216,375,183	66,060,270	7,490,397	5,628,464	2,941,416	16,710,645	(13,771,245)	\$ 301,435,130



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	2018-19 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	171,561,432	51,881,564	6,218,952	5,242,007	1,233,451	15,574,280	(14,125,005)	\$ 237,586,681
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,179,029	656,053	-	-	-	-	-	2,835,082
0021 CHOICE	407,995	122,771	-	-	-	900	-	531,666
0027 MIDDLE LEVEL LITERACY	435,598	131,095	-	-	-	-	-	566,693
0031 DROPOUT PREVENTION	1,304,175	419,861	246,725	-	-	15,500	-	1,986,261
0032 PASSAGES	160,671	48,573	-	-	-	-	-	209,244
0034 CONNECTIONS	204,501	61,496	-	-	-	1,905	-	267,902
0035 MULTI-CULTURAL	130,568	39,304	-	-	-	-	-	169,872
0036 SECONDARY LEVEL LITERACY	327,296	98,408	-	-	-	-	-	425,704
0037 EXPELLED STUDENT SERVICES	-	-	-	-	2,800	1,200	-	4,000
0038 HIGH SCHOOL OPTIONS	5,000	1,057	20,000	-	4,897	-	-	30,954
0039 ADVANCED PLACEMENT	97,920	29,466	-	-	-	-	-	127,386
0040 AVID	42,354	11,893	16,800	-	30,000	3,263	17,000	121,310
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,000	-	1,000
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,000	-	1,000
0068 INTERDISCIPLINARY ED	-	-	-	1,500	-	1,131	-	2,631
0069 INTERDISCIPLINARY ED	-	-	-	-	-	-	130	130
0071 TALENTED & GIFTED (SRA)	-	-	300	-	200	10,510	-	11,010
0072 TALENTED AND GIFTED	390,007	176,152	20,000	-	-	602	-	586,761
0073 TAG - DISTRICT PROGRAMS	349,416	104,559	-	-	300,000	10,000	-	763,975
0089 SUMMER ONLINE	140,363	32,917	-	-	61,000	1,000	300	235,580
0137 FAMILY ADVOCATE PROGRAM	118,477	45,501	-	-	-	-	-	163,978
0193 PLANNING INNOVATIONS	138,071	37,817	-	-	2,860	6,690	450	185,888
0660 ENGLISH AS 2ND LANGUAGE	5,189,314	1,532,622	-	-	-	4,996	-	6,726,932
2001 IB PROGRAM	162,479	47,485	3,700	-	29,500	7,000	33,600	283,764
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	83,850	24,861	48,479	-	-	3,871	-	161,061
2191 ADA/504 SERVICES	105,883	31,134	27,810	-	-	-	5,000	169,827
2204 RECRUITMENT	36,752	13,202	-	-	-	-	-	49,954
2205 INDUCTION	212,533	59,074	5,000	-	20,287	15,152	6,000	318,046
2215 CULTURAL DIVERSITY	6,600	1,397	10,945	-	5,000	47,258	1,000	72,200
2216 FIRST AID TRAINING	4,519	956	-	-	-	2,500	8,000	15,975
2218 CURRICULUM DEVELOPMENT COUNCIL	5,000	1,400	-	-	-	-	-	6,400
2236 SUPERVISION-LIT/LANG	468,992	136,956	-	-	1,811	81,913	-	689,672
2391 ELEM EDUCATION SUPPORT	135,675	37,322	-	1,300	18,455	5,081	3,150	200,983
2393 SECONDARY ED SUPPORT	197,638	53,013	2,000	1,700	18,500	7,340	7,147	287,338
2395 BVSD FOUNDATION SUPPORT	-	-	47,500	-	-	-	-	47,500
2491 SCHOOL LEVEL SUPPORT	13,852	2,930	22,000	-	15,035	11,000	2,000	66,817
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	-	-	-	15,000	-	-	-	15,000
2801 TIES ALLOCATIONS	-	-	-	137,736	-	-	-	137,736
2834 SUBSTITUTE OFFICE	64,395	20,887	-	-	-	-	-	85,282
3120 STATE VOCATIONAL ED	1,714,696	510,630	5,836	14,945	2,100	307,977	4,814	2,560,998
3130 STATE ECEA SPECIAL ED	28,791,500	9,323,647	46,456	10,426	1,158,520	210,454	112,669	39,653,672
3150 STATE TALENTED & GIFTED	247,952	71,173	300	-	17,000	49,492	1,000	386,917
3206 READ ACT	-	-	568,594	-	-	-	-	568,594
9003 MEDICAID	885,180	281,355	19,000	3,250	20,000	193,330	151,500	1,553,615
GRAND TOTAL	216,375,183	66,060,270	7,490,397	5,628,464	2,941,416	16,710,645	(13,771,245)	\$ 301,435,130



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	2018-19 REVISED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 GEN ELEMENTARY ED	40,120,008	12,424,023	3,819	246,586	6,028	1,037,348	30,009	53,867,821
0020 GEN MIDDLE EDUCATION	23,296,208	7,084,161	267	110,450	6,632	333,577	16,583	30,847,878
0030 GEN HIGH SCHOOL EDUCATION	31,531,028	9,549,148	2,500	158,329	21,081	425,621	60,064	41,747,771
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	78,325	-	78,325
0060 INTEGRATED EDUCATION	1,378,379	416,067	2,520	86,673	42,607	68,831	3,259	1,998,336
0080 LIBRARY INSTRUCTION	93,585	43,970	-	850	-	103,333	3,294	245,032
0090 OTHER GEN EDUCATION	4,653,323	407,894	315,525	-	111,268	4,430,665	(168,510)	9,750,165
0093 HOMEBOUND/HOSPITAL	20,720	4,382	-	-	-	-	-	25,102
0200 ART	2,317,254	697,899	-	-	-	31,691	-	3,046,844
0231 METALWORK AND JEWELRY	-	-	-	-	-	340	-	340
0260 PHOTOGRAPHY	-	-	-	-	-	600	-	600
0300 BUSINESS EDUCATION	-	-	-	-	-	6,772	186	6,958
0500 LANG ARTS ENGLISH	41,150	8,704	-	-	-	239,014	-	288,868
0510 LANGUAGE SKILLS	-	-	-	-	-	7,246	-	7,246
0511 READING	-	-	-	-	-	1,106	-	1,106
0543 JOURNALISM	-	-	-	-	-	522	-	522
0550 SPEECH	-	-	-	-	-	1,187	1,000	2,187
0560 DRAMA	-	-	-	-	-	1,100	-	1,100
0600 FOREIGN LANGUAGES	-	-	-	-	-	18,576	-	18,576
0810 HEALTH EDUCATION	-	-	-	-	-	3,407	-	3,407
0830 PHYSICAL EDUCATION	2,327,751	700,127	-	-	-	19,176	1,110	3,048,164
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	5,724	-	5,724
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,925	850	9,775
1100 MATHEMATICS	-	-	-	-	-	463,963	-	463,963
1210 MUSIC GENERAL	2,327,652	700,106	200	-	-	15,289	500	3,043,747
1240 MUSIC VOCAL	-	-	-	-	-	5,472	306	5,778
1250 MUSIC INSTRUMENTAL	2,186,839	658,203	-	80	-	11,476	712	2,857,310
1251 CONCERT BAND	-	-	-	-	-	1,145	-	1,145
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	700	-	700
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	39,587	4,819	44,406
1500 SOCIAL SCIENCES	-	-	-	-	-	34,642	-	34,642
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,412	12,069	15,481
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
1808 INTRAMURALS - GENERAL	330,581	69,912	-	-	-	-	-	400,493
1896 UNIFIED SPORTS	21,850	4,620	-	-	-	-	-	26,470
1910 ELEM SPONSOR STUDENT ACT	63,875	13,506	-	-	-	-	-	77,381
1920 MIDDLE SPONSOR STUDENT A	103,421	21,872	-	-	-	-	-	125,293
1930 HIGH SPONSOR STUDENT ACT	392,886	83,095	-	-	-	-	-	475,981
1935 CHEER/POMS	65,550	13,865	-	-	-	-	-	79,415
2100 SUPPORT SERVICES-STUDENT	480,570	141,111	30,000	-	16,000	121,033	-	788,714
2113 SOCIAL WORK SERVICES	116,243	46,250	-	-	-	-	-	162,493
2114 STUDENT ACCOUNTING	481,399	146,760	17,008	2,514	1,500	3,611	750	653,542
2122 COUNSELING SERVICES	5,342,078	1,600,728	4,300	-	16,068	12,502	1,613	6,977,289
2123 COUNSELING SERVICES	107,503	31,516	-	-	-	-	-	139,019
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	819,087	257,657	14,000	2,000	6,150	3,419	2,200	1,104,513
2139 OTHER HLTH SVCS-MEDICAID	478,183	224,985	1,819,136	-	-	200	2,500	2,525,004
2190 OTHER SUPPORT SERVICES-STUDENT	281,660	86,894	-	-	-	-	-	368,554



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	2018-19 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2200 INSTRUCTIONAL STAFF SPVRT	24,500	4,295	331,200	-	26,500	750,125	-	\$ 1,136,620
2210 IMPROVEMENT INSTRUCT SVCS	1,926,582	552,272	13,500	800	23,000	50,253	7,900	2,574,307
2211 ADMIN LEARNING SERVICES	59,094	19,751	-	11,000	-	-	-	89,845
2212 CURRICULUM DEVELOPMENT	98,928	31,336	-	-	-	26,556	-	156,820
2213 STAFF DEVELOPMENT	295,771	271,253	58,128	-	48,635	42,251	2,000	718,038
2214 EVALUATION INSTRUCT SVCS	623,092	170,804	56,250	-	-	-	-	850,146
2219 LEARNING MATERIALS CENTER	57,876	19,496	-	-	-	-	-	77,372
2220 MEDIA SUPPORT SVCS	626,792	212,356	-	-	-	-	-	839,148
2222 LIBRARY SUPPORT SVCS	3,860,611	1,160,137	-	-	-	45,749	1,597	5,068,094
2223 AUDIOVISUAL SERVICES	-	-	-	54	-	260	2,273	2,587
2225 INSTRUCTIONAL TECHNOLOGY	667,553	205,635	3,000	212,000	17,650	4,900	11,600	1,122,338
2231 ADMIN SPECIAL EDUCATION	564,396	159,941	-	-	-	-	-	724,337
2300 ADMIN GEN SUPPORT SVCS	15,000	217	8,000	1,000	19,000	39,885	12,500	95,602
2304 ADMIN GEN SUPPORT SVCS	1,190,070	323,728	-	-	-	-	-	1,513,798
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	25,793	3,571	35,134	72,998
2312 BOE SECTRY BOARD OF ED	35,006	10,687	-	-	-	-	-	45,693
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	68,834	22,433	54,977	-	2,500	3,650	500	152,894
2316 TAX COLLECTION FEES	-	-	677,000	-	-	-	-	677,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	231,072	62,368	16,576	-	-	500	-	310,516
2321 SUPERINTENDENT	472,590	133,986	45,065	1,600	82,452	22,048	63,000	820,741
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	104,478	27,456	-	-	1,000	1,500	-	134,434
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
2400 SCHOOL ADMIN SUPPORT SVC	373,086	4,277	-	-	-	-	-	377,363
2410 PRINCIPAL'S OFFICE	17,608,514	5,548,763	-	-	137,853	111,187	10,072	23,416,389
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2511 ADMIN BUSINESS SERVICES	247,750	68,346	-	-	-	-	-	316,096
2513 BUDGETING SERVICES	561,025	170,923	23,400	500	16,850	48,900	8,500	830,098
2515 PAYROLL SERVICES	398,524	121,360	-	-	3,000	-	-	522,884
2516 FINANCIAL ACCOUNTING SERVICES	692,717	214,157	420,478	6,100	22,300	10,400	10,100	1,376,252
2520 PURCHASING SERVICES	406,569	123,376	-	750	17,400	8,900	1,100	558,095
2530 WAREHOUSING/DISTRIBUTING	554,194	182,564	5,000	6,400	5,200	4,600	40,500	798,458
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	166,662	55,213	5,000	98,000	-	55,000	(361,073)	18,802
2600 MAINTENANCE & OPERATIONS	10,863,513	3,663,517	238,852	1,706,624	29,000	5,249,850	(9,017,259)	12,734,097
2610 ADMIN MAINTENANCE & OPS	1,059,738	305,993	-	-	2,650	33,197	1,550	1,403,128
2620 ENVIRONMENTAL SERVICES	178,028	52,221	23,000	-	3,900	1,114	4,650	262,913
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	1,471,120	539,762	2,841	5,500	1,500	25,800	12,600	2,059,123
2690 OTHER OPERATIONS	395,159	152,207	5,000	14,000	1,680	6,800	(89,359)	485,487
2800 CENTRAL SUPPORT SERVICES	5,000	72	1,376,000	-	74,277	459,225	-	1,914,574
2801 CENTRAL SUPPORT SERVICES	664,935	181,188	-	-	-	-	-	846,123
2811 PLANNING SERVICES	160,046	49,619	59,500	-	3,397	4,155	(1,820)	274,897
2814 RESEARCH/EVALUATION SERVICES	137,247	40,002	7,500	-	4,250	10,250	3,500	202,749
2820 COMMUNICATION SERVICES	227,793	71,240	8,000	-	9,230	7,551	11,800	335,614
2823 PUBLIC COMMUNICATION SREIVCES	63,174	20,626	-	-	-	-	-	83,800
2830 HUMAN RESOURCES	1,478,865	438,841	62,368	3,500	21,450	42,641	16,093	2,063,758
2832 RECRUITMENT/PLACEMENT S SERVICES	87,170	25,744	55,000	-	2,780	98,000	15,000	283,694
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	5,000	-	350	300	200	5,850
2840 INFORMATION SYSTEMS SERVICES	-	-	13,230	-	-	-	(4,940,277)	(4,927,047)
2841 SUPERVISING INFO SYS SERVICES	387,033	114,146	35,677	5,500	27,000	20,500	18,100	607,956
2842 SUPERVISING INFO SYS SERVICES	-	600	13,000	42,667	6,320	1,600	1,300	65,487
2843 PROGRAMMING SERVICES	1,362,826	396,227	50,000	1,825,030	40,550	5,450	2,100	3,682,183
2844 OPERATIONS SERVICES	379,726	113,799	40,000	400,000	16,500	15,500	5,000	970,525
2845 TELECOMMUNICATIONS	-	-	3,000	292,000	132,000	-	100	427,100
2849 OTHER INFORMATION SERVICES	1,192,755	368,912	22,000	300	33,000	1,500	8,200	1,626,667
2850 RISK MANAGEMENT SERVICES	-	-	-	-	125,000	-	-	125,000
2890 OTHER SUPPORT SERVICES CENTRAL	115,295	31,744	8,000	-	3,500	2,731	3,200	164,470
8916 JITSUYGO HIGH SCH PROGRAM	1,080	229	-	-	12,346	2,981	400	17,036
PROJECT TOTAL	171,561,432	51,881,564	6,218,952	5,242,007	1,233,451	15,574,280	(14,125,005)	\$ 237,586,681



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	2018-19 REVISED BUDGET
0013 K-3 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	\$ 300
PROJECT TOTAL	-	-	-	-	-	300	-	\$ 300
0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	2,178,528	655,947	-	-	-	-	-	\$ 2,834,475
0060 INTEGRATED EDUCATION	501	106	-	-	-	-	-	607
PROJECT TOTAL	2,179,029	656,053	-	-	-	-	-	\$ 2,835,082
0021 CHOICE								
0020 GEN MIDDLE EDUCATION	407,995	122,771	-	-	-	900	-	\$ 531,666
PROJECT TOTAL	407,995	122,771	-	-	-	900	-	\$ 531,666
0027 MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT								
0020 GEN MIDDLE EDUCATION	435,598	131,095	-	-	-	-	-	\$ 566,693
PROJECT TOTAL	435,598	131,095	-	-	-	-	-	\$ 566,693
0031 DROPOUT PREVENTION								
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	738,590	220,827	228,725	-	-	15,500	-	1,203,642
2112 ATTENDANCE SERVICES	373,662	122,415	-	-	-	-	-	496,077
2113 SOCIAL WORK SERVICES	191,923	76,619	-	-	-	-	-	268,542
PROJECT TOTAL	1,304,175	419,861	246,725	-	-	15,500	-	\$ 1,986,261
0032 PASSAGES								
0030 GEN HIGH SCHOOL ED	160,671	48,573	-	-	-	-	-	\$ 209,244
PROJECT TOTAL	160,671	48,573	-	-	-	-	-	\$ 209,244
0034 CONNECTIONS								
0030 GEN HIGH SCHOOL ED	204,501	61,496	-	-	-	1,905	-	\$ 267,902
PROJECT TOTAL	204,501	61,496	-	-	-	1,905	-	\$ 267,902
0035 MULTI-CULTURAL								
0030 GEN HIGH SCHOOL ED	130,568	39,304	-	-	-	-	-	\$ 169,872
PROJECT TOTAL	130,568	39,304	-	-	-	-	-	\$ 169,872
0036 SECONDARY LEVEL ENGLISH LANGUAGE DEVELOPMENT								
0030 GEN HIGH SCHOOL ED	327,296	98,408	-	-	-	-	-	\$ 425,704
PROJECT TOTAL	327,296	98,408	-	-	-	-	-	\$ 425,704
0037 EXPELLED STUDENT SERVICES								
0030 GEN HIGH SCHOOL ED	-	-	-	-	2,800	1,200	-	\$ 4,000
PROJECT TOTAL	-	-	-	-	2,800	1,200	-	\$ 4,000
0038 HIGH SCHOOL OPTIONS								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,057	20,000	-	4,897	-	-	\$ 30,954
PROJECT TOTAL	5,000	1,057	20,000	-	4,897	-	-	\$ 30,954
0039 ADVANCED PLACEMENT								
0020 GEN MIDDLE EDUCATION	48,960	14,733	-	-	-	-	-	\$ 63,693
0030 GEN HIGH SCHOOL EDUCATION	48,960	14,733	-	-	-	-	-	63,693
PROJECT TOTAL	97,920	29,466	-	-	-	-	-	\$ 127,386
0040 AVID								
0020 GEN MIDDLE EDUCATION	1,750	370	16,800	-	8,000	3,263	17,000	\$ 47,183
0030 GEN HIGH SCHOOL EDUCATION	40,604	11,523	-	-	-	-	-	52,127
2213 STAFF DEVELOPMENT	-	-	-	-	22,000	-	-	22,000
PROJECT TOTAL	42,354	11,893	16,800	-	30,000	3,263	17,000	\$ 121,310



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	2018-19 REVISED BUDGET
0066 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
PROJECT TOTAL	-	-	-	-	-	1,000	-	\$ 1,000
0067 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
PROJECT TOTAL	-	-	-	-	-	1,000	-	\$ 1,000
0068 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	1,500	-	131	-	1,631
PROJECT TOTAL	-	-	-	1,500	-	1,131	-	\$ 2,631
0069 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	130	\$ 130
PROJECT TOTAL	-	-	-	-	-	-	130	\$ 130
0071 TALENTED & GIFTED (SRA)								
0070 TALENTED AND GIFTED	-	-	300	-	200	9,255	-	\$ 9,755
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
PROJECT TOTAL	-	-	300	-	200	10,510	-	\$ 11,010
0072 TALENTED AND GIFTED								
0070 TALENTED AND GIFTED	318,224	153,691	-	-	-	602	-	\$ 472,517
1090 OTHER INDUST ARTS/TECH	71,783	22,461	20,000	-	-	-	-	114,244
PROJECT TOTAL	390,007	176,152	20,000	-	-	602	-	\$ 586,761
0073 TAG - DISTRICT PROGRAMS								
0070 TALENTED AND GIFTED	307,682	90,655	-	-	300,000	10,000	-	\$ 708,337
2200 SUPPORT SERVICES - INSTRUCTIONAL	3,000	635	-	-	-	-	-	3,635
2237 ADMIN TAG PROGRAMS	38,734	13,269	-	-	-	-	-	52,003
PROJECT TOTAL	349,416	104,559	-	-	300,000	10,000	-	\$ 763,975
0089 SUMMER ONLINE								
0020 GEN MIDDLE EDUCATION	-	-	-	-	6,000	-	-	\$ 6,000
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	55,000	-	-	55,000
0060 GEN INTGRD ED	116,314	26,011	-	-	-	-	-	142,325
2190 INSTRUCTIONAL SUPPORT SERVICES	24,049	6,906	-	-	-	-	-	30,955
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	1,000	300	1,300
PROJECT TOTAL	140,363	32,917	-	-	61,000	1,000	300	\$ 235,580
0094 STUDENT ACHIEVEMENT								
0090 OTHER GEN EDUCATION	-	-	-	-	-	8,500	-	\$ 8,500
2219 COUNSELING SERVICES	55,500	11,739	-	-	-	125,500	-	192,739
PROJECT TOTAL	55,500	11,739	-	-	-	134,000	-	\$ 201,239
0095 PARTNERS IN EDUCATION								
0137 FAMILY ADVOCATE PROGRAM								
2113 SOCIAL WORK SERVICES	118,477	45,501	-	-	-	-	-	\$ 163,978
PROJECT TOTAL	118,477	45,501	-	-	-	-	-	\$ 163,978
0193 PLANNING INNOVATIONS								
2811 PLANNING SERVICES	138,071	37,817	-	-	2,860	6,690	450	\$ 185,888
PROJECT TOTAL	138,071	37,817	-	-	2,860	6,690	450	\$ 185,888
0660 ENGLISH AS 2ND LANGUAGE								
0010 GEN ELEMENTARY ED	2,879,610	866,230	-	-	-	75	-	\$ 3,745,915
0020 GEN MIDDLE EDUCATION	1,164,274	350,458	-	-	-	1,841	-	1,516,573
0030 GEN HIGH SCHOOL EDUCATION	783,251	235,703	-	-	-	3,080	-	1,022,034
0090 OTHER GEN EDUCATION	332,000	70,218	-	-	-	-	-	402,218
2214 EVALUATION INSTRUCT SVCS	30,179	10,013	-	-	-	-	-	40,192
PROJECT TOTAL	5,189,314	1,532,622	-	-	-	4,996	-	\$ 6,726,932
2001 IB PROGRAM								
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	162,479	47,485	-	-	6,000	6,000	20,000	241,964
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
PROJECT TOTAL	162,479	47,485	3,700	-	29,500	7,000	33,600	\$ 283,764
2118 FAMILY RESOURCE SCHOOLS								
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	\$ 160,000
PROJECT TOTAL	-	-	160,000	-	-	-	-	\$ 160,000
2161 TRANSLATION SERVICES								
2100 SUPPORT SERVICES-STUDENT	83,850	24,861	48,479	-	-	3,871	-	\$ 161,061
PROJECT TOTAL	83,850	24,861	48,479	-	-	3,871	-	\$ 161,061



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	2018-19 REVISED BUDGET
2191 ADA/504 SERVICES								
2100 SUPPORT SERVICES-STUDENT	105,883	31,134	27,810	-	-	-	5,000	\$ 169,827
PROJECT TOTAL	105,883	31,134	27,810	-	-	-	5,000	\$ 169,827
2204 RECRUITMENT								
2832 RECRUITMENT/PLACEMENT	36,752	13,202	-	-	-	-	-	\$ 49,954
PROJECT TOTAL	36,752	13,202	-	-	-	-	-	\$ 49,954
2205 INDUCTION								
2200 INSTRUCTIONAL STAFF SPRT	212,533	59,074	5,000	-	20,287	15,152	6,000	\$ 318,046
PROJECT TOTAL	212,533	59,074	5,000	-	20,287	15,152	6,000	\$ 318,046
2215 CULTURAL DIVERSITY								
2200 INSTRUCTIONAL STAFF SPRT	6,600	1,397	10,945	-	5,000	47,258	1,000	\$ 72,200
PROJECT TOTAL	6,600	1,397	10,945	-	5,000	47,258	1,000	\$ 72,200
2216 FIRST AID TRAINING								
2200 INSTRUCTIONAL STAFF SPRT	4,519	956	-	-	-	2,500	-	\$ 15,975
PROJECT TOTAL	4,519	956	-	-	-	2,500	8,000	\$ 15,975
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 CURRICULUM DEVELOPMENT	5,000	1,400	-	-	-	-	-	\$ 6,400
PROJECT TOTAL	5,000	1,400	-	-	-	-	-	\$ 6,400
2236 SUPERVISION-LIT/LANG								
2200 INSTRUCTIONAL STAFF SPRT	449,092	132,748	-	-	1,811	74,611	-	\$ 658,262
2212 CURRICULUM DEVELOPMENT	15,400	3,257	-	-	-	7,302	-	\$ 25,959
2214 EVALUATION INSTRUCT SVCS	4,500	951	-	-	-	-	-	\$ 5,451
PROJECT TOTAL	468,992	136,956	-	-	1,811	81,913	-	\$ 689,672
2391 ELEM EDUCATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	135,675	37,322	-	1,300	18,455	5,081	3,150	\$ 200,983
PROJECT TOTAL	135,675	37,322	-	1,300	18,455	5,081	3,150	\$ 200,983
2393 SECONDARY ED SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	197,638	53,013	2,000	1,700	18,500	7,340	7,147	\$ 287,338
PROJECT TOTAL	197,638	53,013	2,000	1,700	18,500	7,340	7,147	\$ 287,338
2395 BVSD FOUNDATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	-	-	47,500	-	-	-	-	\$ 47,500
PROJECT TOTAL	-	-	47,500	-	-	-	-	\$ 47,500
2491 SCHOOL LEVEL SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVC	13,852	2,930	22,000	-	15,035	11,000	2,000	\$ 66,817
PROJECT TOTAL	13,852	2,930	22,000	-	15,035	11,000	2,000	\$ 66,817
2550 MAILROOM								
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	\$ 7,600
PROJECT TOTAL	-	-	-	7,600	-	-	-	\$ 7,600
2621 HAZARDOUS ENVIRONMENT SERVICES								
2620 ENVIRONMENTAL SERVICES	-	-	-	15,000	-	-	-	\$ 15,000
PROJECT TOTAL	-	-	-	15,000	-	-	-	\$ 15,000
2622 DISPOSAL SERVICES								
2620 ENVIRONMENTAL SERVICES	-	-	-	193,000	-	-	-	\$ 193,000
PROJECT TOTAL	-	-	-	193,000	-	-	-	\$ 193,000
2623 RECEYCLING SERVICES								
2620 ENVIRONMENTAL SERVICES	-	-	-	137,736	-	-	-	\$ 137,736
PROJECT TOTAL	-	-	-	137,736	-	-	-	\$ 137,736
2834 SUBSTITUTE OFFICE								
2830 HUMAN RESOURCES	64,395	20,887	-	-	-	-	-	\$ 85,282
PROJECT TOTAL	64,395	20,887	-	-	-	-	-	\$ 85,282
3120 STATE VOCATIONAL ED								
0030 GEN HIGH SCHOOL EDUCATION	1,346,030	403,738	-	6,740	-	36,576	-	\$ 1,793,084
0033 TEEN PARENTING PROGRAM	2,001	423	3,836	-	1,200	7,123	500	\$ 15,083
0090 OTHER GEN ED	-	-	-	-	-	157,720	-	\$ 157,720
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	\$ 5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	8,110	-	\$ 8,110
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	1,891	-	\$ 1,891
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	253	\$ 3,003
0560 DRAMA	-	-	-	-	-	500	-	\$ 500
0741 NURSING ASSISTING	-	-	-	-	-	2,500	129	\$ 2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	94	\$ 594
0920 HOME ECONOMICS, FAMILY FOCUS	-	-	-	-	-	4,265	-	\$ 4,265
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,076	-	\$ 8,076



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2018-19 REVISED BUDGET
3120 STATE VOCATIONAL ED (continued)								
0936 COSMETOLOGY	-	-	-	-	-	13,643	250	\$ 13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	500	2,400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,073	-	1,073
1010 CONSTRUCTION	-	-	-	-	-	2,500	324	2,824
1022 GRAPHIC ARTS	-	-	-	-	-	5,000	322	5,322
1030 DRAFTING	-	-	-	-	-	3,500	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	324	14,824
1600 TECHNICAL EDUCATION/COMP TECH	-	-	-	-	-	325	-	325
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	254	2,754
1930 HIGH SPONSOR STUDENT ACT	64,661	13,676	-	-	-	-	-	78,337
2122 COUNSELING SERVICES	80,544	24,331	-	-	-	125	194	105,194
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2232 ADMIN VOC VOCATIONAL ED	118,679	33,666	-	-	-	-	-	152,345
2410 PRINCIPAL'S OFFICE	102,781	34,796	-	8,205	-	10,000	526	156,308
PROJECT TOTAL	1,714,696	510,630	5,836	14,945	2,100	307,977	4,814	\$ 2,560,998
3130 STATE ECEA SPECIAL ED								
0092 ESY EXTENDED SCHOOL YEAR	120,652	25,517	4,325	-	800	4,045	-	\$ 155,339
0093 HOMEBOUND/HOSPITAL	23,879	5,050	-	-	-	-	-	28,929
1700 SPECIAL EDUCATION	8,852,356	2,742,473	11,808	10,426	1,151,145	183,389	32,994	12,984,591
1710 PHYS DISABILITY	1,213,942	366,974	-	-	-	-	-	1,580,916
1720 VISUAL DISABILITY	145,865	43,986	-	-	-	-	-	189,851
1730 HEARING DISABILITY	644,583	214,113	-	-	-	456	-	859,152
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	1,811,571	620,691	-	-	-	600	-	2,432,862
1760 COMMUNICATIVE DISABILITY	28,833	6,100	-	-	4,000	6,300	-	45,233
1770 SPEECH/LANGUAGE DISABILITY	3,923,330	1,162,493	-	-	-	-	-	5,085,823
1780 MULTIPLE DISABILITIES	3,123,371	1,170,296	-	-	-	250	-	4,293,917
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,505,371	537,776	173	-	-	-	-	2,043,320
1799 OTHER SPED	2,949,539	1,121,735	-	-	-	10,000	-	4,081,274
2113 SOCIAL WORK SERVICES	1,162,787	334,698	-	-	-	-	-	1,497,485
2123 COUNSELING SERVICES	841,810	243,919	-	-	-	-	-	1,085,729
2140 PSYCHOLOGICAL SERVICES	1,752,225	512,778	-	-	-	-	-	2,265,003
2149 OTHER PSYCHOLOGICAL SERVICES	236,007	74,295	-	-	-	-	-	310,302
2153 AUDIOLOGY SERVICES	110,573	30,736	-	-	-	-	-	141,309
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL ED	344,806	110,017	-	-	-	-	79,675	534,498
PROJECT TOTAL	28,791,500	9,323,647	46,456	10,426	1,158,520	210,454	112,669	\$ 39,653,672
3150 STATE TALENTED & GIFTED								
0070 TALENTED AND GIFTED	111,108	33,428	-	-	-	-	-	\$ 144,536
1900 STUDENT ACTIVITIES	5,650	1,196	-	-	8,000	12,700	-	27,546
2237 ADMIN TAG PROGRAMS	131,194	36,549	300	-	9,000	36,792	1,000	214,835
PROJECT TOTAL	247,952	71,173	300	-	17,000	49,492	1,000	\$ 386,917
3206 READ ACT								
0090 OTHER GEN ED	-	-	407,478	-	-	-	-	\$ 407,478
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	161,116	-	-	-	-	161,116
PROJECT TOTAL	-	-	568,594	-	-	-	-	\$ 568,594
9003 MEDICAID								
2139 OTHER HLTH SVCS-MEDICAID	885,180	281,355	19,000	3,250	20,000	193,330	151,500	\$ 1,553,615
PROJECT TOTAL	885,180	281,355	19,000	3,250	20,000	193,330	151,500	\$ 1,553,615
GRAND TOTAL	216,375,183	66,060,270	7,490,397	5,628,464	2,941,416	16,710,645	(13,771,245)	\$ 301,435,130



Authorized Positions

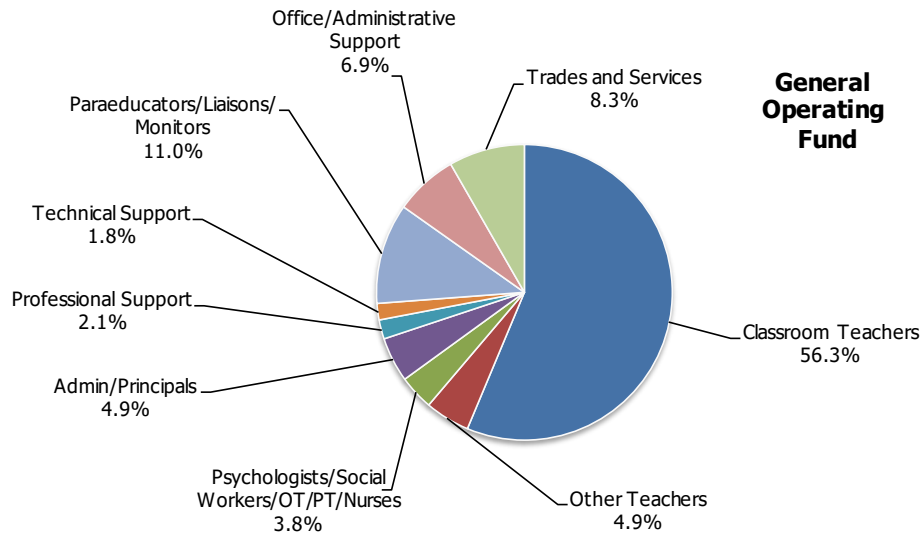
	2014-15	2015-16	2016-17	2017-18	2018-19
Classroom Teachers	1,543.459	1,549.082	1,558.331	1,562.433	1,551.326
Other Teachers*	105.284	111.884	112.810	135.589	152.600
Psychologists/Social Workers/OT/PT/Nurses	85.061	100.118	100.118	106.093	106.873
Admin/Principals	124.382	131.332	131.232	135.582	135.342
Professional Support	52.671	50.646	50.896	58.255	64.713
Technical Support	51.212	52.212	52.212	49.613	50.637
Paraeducators/Liaisons/Monitors	303.005	309.458	312.767	306.443	314.455
Office/Administrative Support	189.711	192.960	191.961	192.347	199.280
Trades and Services	216.075	216.575	223.325	233.575	232.075
TOTAL FTE:	2,670.860	2,714.267	2,733.652	2,779.930	2,807.301

* Other Teachers- Temporary Assignments, Teacher Librarians & Counselors

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

	2014-15 Audited	2015-16 Audited	2016-17 Submitted	2017-18 Submitted	2018-19 Projected
TOTAL STUDENT FTE	29,398.3	29,702.3	29,673.2	29,822.0	29,765.9
STUDENT FTE (Less Charters)	27,135.7	27,411.0	27,388.9	27,566.9	27,471.7
CHARTER STUDENT FTE	2,262.6	2,291.3	2,284.3	2,255.1	2,294.2

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	2018-19 REVISED BUDGET
ELEMENTARY SCHOOLS									
101 CURR DEPT - ELEM LEVEL	6.490	528,685	159,168	-	-	-	1,249,100	-	\$ 1,936,953
102 RESERVES - ELEM LEVEL	2.122	138,714	45,965	163,000	-	23,500	11,000	13,600	395,779
119 BEAR CREEK ELEMENTARY	33.464	2,342,337	743,049	-	36,843	1,700	67,600	7,300	3,198,829
120 BIRCH ELEMENTARY	37.535	2,599,185	828,116	-	17,890	338	94,683	1,275	3,541,487
124 COLUMBINE ELEMENTARY	47.371	3,466,327	1,083,475	1,500	80,773	1,200	129,458	3,000	4,765,733
127 CREST VIEW ELEMENTARY	44.444	3,197,988	1,005,127	-	39,117	-	109,706	75	4,352,013
130 DOUGLASS ELEMENTARY	30.714	2,234,305	699,680	-	20,640	-	89,743	-	3,044,368
131 SANCHEZ ELEMENTARY	41.100	2,983,086	935,195	-	36,775	1,640	90,926	1,400	4,049,022
132 EISENHOWER ELEMENTARY	36.689	2,531,312	808,218	1,000	34,759	390	100,057	1,240	3,476,976
134 EMERALD ELEMENTARY	39.506	2,738,088	871,072	-	18,928	602	99,897	6,659	3,735,246
136 FLATIRON ELEMENTARY	20.786	1,495,585	470,173	-	16,946	204	53,967	264	2,037,139
138 FOOTHILL ELEMENTARY	39.445	2,754,617	873,252	-	38,457	-	79,722	541	3,746,589
141 GOLD HILL ELEMENTARY	3.432	246,419	77,335	-	2,971	-	9,350	33	336,108
144 HEATHERWOOD ELEMENTARY	29.928	1,948,407	635,101	-	31,528	100	81,269	978	2,697,383
147 JAMESTOWN ELEMENTARY	3.368	244,426	76,493	-	1,040	-	8,318	-	330,277
150 KOHL ELEMENTARY	36.376	2,519,566	803,592	-	23,680	400	75,689	2,300	3,425,227
153 LAFAYETTE ELEMENTARY	39.776	2,794,769	886,081	-	17,059	196	69,734	700	3,768,539
154 RYAN ELEMENTARY	40.794	2,877,375	911,626	-	26,717	1,232	77,069	900	3,894,919
156 FIRESIDE ELEMENTARY	35.315	2,519,142	793,072	-	63,047	200	83,608	1,500	3,460,569
157 LOUISVILLE ELEMENTARY	44.203	3,072,510	978,677	-	27,481	960	74,150	2,496	4,156,274
158 COAL CREEK ELEMENTARY	28.394	2,112,563	655,410	-	45,721	-	60,222	-	2,873,916
161 BC SIS	22.987	1,706,285	530,523	551	17,430	50	43,519	150	2,298,508
164 CREEKSIDE ELEMENTARY	35.988	2,412,821	778,710	-	56,297	200	67,290	500	3,315,818
166 MESA ELEMENTARY	22.603	1,624,677	510,951	552	29,812	442	53,266	395	2,220,095
169 NEDERLAND ELEMENTARY	25.836	1,713,133	553,680	-	17,204	350	83,118	250	2,367,735
180 PIONEER ELEMENTARY	44.049	3,195,496	1,000,460	1,394	33,111	800	143,478	3,304	4,378,043
185 SUPERIOR ELEMENTARY	36.199	2,560,111	809,315	120	32,020	40	97,571	84	3,499,261
190 UNIVERSITY HILL ELEM	43.585	3,134,863	984,752	1,269	31,762	226	132,290	426	4,285,588
192 HIGH PEAKS ELEMENTARY	21.674	1,588,655	495,994	-	15,250	25	42,665	1,370	2,143,959
193 COMMUNITY MONTESSORI	24.452	1,758,255	552,248	-	49,812	350	51,016	469	2,412,150
196 WHITTIER ELEMENTARY	37.213	2,707,030	847,638	-	18,029	200	81,020	150	3,654,067
LEVEL TOTAL	955.838	67,746,732	21,404,148	169,386	881,099	35,345	3,510,501	51,359	\$ 93,798,570
MIDDLE SCHOOLS									
201 CURR DEPT - MIDDLE LEVEL	13.106	1,068,628	321,637	-	-	-	216,100	-	\$ 1,606,365
202 RESERVES - MIDDLE LEVEL	1.463	100,631	32,692	34,800	-	30,080	3,263	17,000	218,466
225 BROOMFIELD HEIGHTS MIDDLE	47.454	3,521,572	1,095,084	151	39,929	1,201	158,001	5,160	4,821,098
230 MANHATTAN MIDDLE	43.498	3,212,684	1,001,888	-	77,253	2,890	100,319	2,966	4,398,000
240 CASEY MIDDLE	53.237	4,064,959	1,249,559	-	36,690	1,896	142,783	9,802	5,505,689
250 CENTENNIAL MIDDLE	46.802	3,577,998	1,100,031	-	59,156	1,405	145,010	4,025	4,887,625
252 ANGEVINE MIDDLE	56.331	4,291,268	1,323,283	-	57,629	1,000	178,221	6,200	5,857,601
254 LOUISVILLE MIDDLE	51.128	3,837,231	1,189,154	-	49,410	2,680	133,690	-	5,212,165
260 PLATT MIDDLE	45.306	3,305,854	1,034,530	300	49,369	500	136,918	1,684	4,529,155
270 SOUTHERN HILLS MIDDLE	40.061	3,022,725	935,391	525	81,132	1,151	162,433	2,393	4,205,750
LEVEL TOTAL	398.386	30,003,550	9,283,249	35,776	450,568	42,803	1,376,738	49,230	\$ 41,241,914
SENIOR HIGH SCHOOLS									
301 CURR DEPT - SENIOR LEVEL	7.225	589,526	177,398	-	-	-	234,800	-	\$ 1,001,724
302 RESERVES - SENIOR LEVEL	4.015	274,453	87,373	269,425	-	432,311	23,500	20,400	1,107,462
310 BOULDER HIGH	144.271	10,762,456	3,344,148	-	102,793	5,500	387,410	27,600	14,629,907
315 BROOMFIELD HIGH	108.448	8,047,199	2,503,592	-	88,645	6,697	335,753	13,504	10,995,390
320 CENTAURUS HIGH	104.849	7,698,100	2,403,600	-	83,968	5,751	332,793	15,330	10,539,542
330 FAIRVIEW HIGH	142.400	10,541,534	3,278,838	-	133,684	5,000	475,228	7,174	14,441,458
350 NEW VISTA HIGH	26.188	2,053,885	627,823	2,700	30,030	1,650	88,263	4,277	2,808,628
360 MONARCH HIGH	112.676	8,404,876	2,609,383	1,241	35,609	372	340,888	25,778	11,418,147
LEVEL TOTAL	650.072	48,372,029	15,032,155	273,366	474,729	457,281	2,218,635	114,063	\$ 66,942,258



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	- EQUIPMENT	- OTHER USES	0700's PROPERTY & OTHER USES	2018-19 REVISED BUDGET
VOCATIONAL/TECHNICAL SCHOOLS											
440 ARAPAHOE RIDGE HIGH	20.371	1,618,899	493,394	300	3,000	-	48,220	-	2,600	2,600	\$ 2,166,413
461 BOULDER UNIVERSAL	11.750	932,113	284,036	-	-	4,200	1,200	2,000	300	2,300	1,223,849
490 TECHNICAL ED CENTER	20.617	1,533,942	474,471	5,836	27,327	2,100	282,265	-	4,814	4,814	2,330,755
LEVEL TOTAL	52.738	4,084,954	1,251,901	6,136	30,327	6,300	331,685	2,000	7,714	9,714	\$ 5,721,017
COMBINATION SCHOOLS											
502 MONARCH K-8	67.617	4,800,474	1,516,251	-	93,763	200	194,397	-	400	400	\$ 6,605,485
503 NEDERLAND MIDDLE/SENIOR	34.068	2,455,612	772,052	-	29,554	3,977	109,030	110	1,220	1,330	3,371,555
505 ASPEN CREEK K-8	73.134	5,171,516	1,636,053	600	42,833	400	168,880	-	2,748	2,748	7,023,030
506 ELDORADO K-8	62.476	4,686,150	1,453,922	-	58,910	1,000	162,346	-	600	600	6,362,928
507 HALCYON	0.000	4,103	868	-	841	110	2,049	-	-	-	7,971
509 MEADOWLARK K-8	49.214	3,421,172	1,088,500	850	75,373	1,290	92,328	-	1,200	1,200	4,680,713
590 SUMMER SCHOOL	0.500	58,380	16,629	-	-	-	-	-	-	-	75,009
595 ALTERNATIVE LEARNING OPTIONS	1.000	248,311	61,207	2,520	-	100,430	1,000	-	300	300	413,768
LEVEL TOTAL	288.009	20,845,718	6,545,482	3,970	301,274	107,407	730,030	110	6,468	6,578	\$ 28,540,459
CHARTER SCHOOLS											
925 SUMMIT CHARTER	1.750	72,853	28,053	-	11,148	-	39,674	-	-	-	\$ 151,728
932 BOULDER PREP CHARTER	1.000	81,037	24,436	-	-	-	-	-	-	-	105,473
952 HORIZONS K-8 CHARTER	0.000	-	-	-	18,276	-	32,102	-	-	-	50,378
954 JUSTICE HIGH CHARTER	1.000	81,037	24,436	-	-	-	-	-	-	-	105,473
LEVEL TOTAL	3.750	234,927	76,925	-	29,424	-	71,776	-	-	-	\$ 413,052
CENTRALIZED SERVICES											
602 SUPERINTENDENT'S OFFICE											
0090 OTHER GEN EDUCATION	0.000	3,800	803	-	-	-	-	-	-	-	\$ 4,603
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	47,500	-	-	-	-	-	-	47,500
2321 SUPERINTENDENT	3.800	472,590	133,986	45,065	1,600	82,452	22,048	4,500	58,500	63,000	820,741
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	-	-	100,000
LOCATION TOTAL	3.800	476,390	134,789	192,565	1,600	82,452	22,048	4,500	58,500	63,000	\$ 972,844
604 LEGAL COUNSEL OFFICE											
2100 SUPPORT SERVICES-STUDENTS	1.200	105,883	31,134	27,810	-	-	-	5,000	-	5,000	\$ 169,827
2304 ADMIN GEN SUPPORT SVCS	0.800	155,707	39,892	-	-	-	-	-	-	-	195,599
2315 LEGAL SERVICES	1.000	68,834	22,433	54,977	-	2,500	3,650	-	500	500	152,894
LOCATION TOTAL	3.000	330,424	93,459	82,787	-	2,500	3,650	5,000	500	5,500	\$ 518,320
605 CURRICULUM, ASSESSMENT & INSTRUCTION											
2210 IMPROVEMENT INSTRU SVCS	0.000	-	-	-	-	23,000	47,419	4,500	-	4,500	\$ 74,919
2211 ADMIN LEARNING SERVICES	0.000	-	-	-	11,000	-	-	-	-	-	11,000
2213 STAFF DEVELOPMENT	0.000	61,000	12,901	35,700	-	18,600	1,000	-	1,500	1,500	130,701
2219 LEARNING MATERIALS CENTER	1.000	113,376	31,235	-	-	-	-	-	-	-	144,611
2304 ADMIN GEN SUPPORT SVCS	2.000	247,638	68,323	-	-	-	-	-	-	-	315,961
2823 PUBLIC COMMUNICATION SVCS	1.000	63,174	20,626	-	-	-	-	-	-	-	83,800
LOCATION TOTAL	4.000	485,188	133,085	35,700	11,000	41,600	48,419	4,500	1,500	6,000	\$ 760,992
606 BUSINESS SERVICES DIVISION											
2114 STUDENT ACCOUNTING SERVICES	6.000	481,399	146,760	17,008	1,220	1,500	3,500	-	750	750	\$ 652,137
2304 ADMIN GEN SUPPORT SVCS	2.000	289,649	77,283	-	-	-	-	-	-	-	366,932
2390 OTHER SUPPORT SERVICES	0.000	-	-	-	-	3,200	1,500	-	900	900	5,600
2511 SUPERVISING BUSINESS SERVICES	2.000	247,750	68,346	-	-	-	-	-	-	-	316,096
LOCATION TOTAL	10.000	1,018,798	292,389	17,008	1,220	4,700	5,000	-	1,650	1,650	\$ 1,340,765
607 STRATEGIC INITIATIVES											
2811 PLANNING SERVICES	1.000	138,071	37,817	-	-	2,860	6,690	100	350	450	\$ 185,888
2843 PROGRAMMING SERVICES	0.500	45,081	13,192	-	-	16,300	-	-	-	-	74,573
LOCATION TOTAL	1.500	183,152	51,009	-	-	19,160	6,690	100	350	450	\$ 260,461



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	2018-19 REVISED BUDGET
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUCT SVCS	5.000	623,092	170,804	56,250	-	-	-	-	\$ 850,146
2814 RESEARCH/EVALUATION SVCS	1.500	137,247	40,002	7,500	-	4,250	10,250	3,500	202,749
LOCATION TOTAL	6.500	760,339	210,806	63,750	-	4,250	10,250	3,500	\$ 1,052,895
609 VOCATIONAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,115	-	-	-	36,576	-	\$ 48,691
2232 ADMIN VOC VOCATIONAL ED	1.000	118,679	33,666	-	-	-	-	-	152,345
LOCATION TOTAL	1.000	128,679	35,781	-	-	-	36,576	-	\$ 201,036
610 PRESCHOOL ADMINISTRATION									
2231 ADMIN SPED SPECIAL EDUC	0.804	70,372	21,160	-	-	-	-	-	\$ 91,532
LOCATION TOTAL	0.804	70,372	21,160	-	-	-	-	-	\$ 91,532
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	25,517	4,325	-	800	4,045	-	\$ 155,339
0093 HOMEBOUND/HOSPITAL	0.000	44,599	9,432	-	-	-	-	-	54,031
1700 SPECIAL EDUCATION	8.593	580,720	187,397	11,808	9,585	1,150,325	38,560	32,994	2,011,389
1710 PHYS DISABILITY	15.025	1,213,942	366,974	-	-	-	-	-	1,580,916
1720 VISUAL DISABILITY	1.800	145,865	43,986	-	-	-	-	-	189,851
1730 HEARING DISABILITY	10.200	644,583	214,113	-	-	-	-	-	858,696
1750 SPECIAL ED- S.I.E.D	4.000	324,145	97,744	-	-	-	-	-	421,889
1760 COMMUNICATIVE DISABILITY	0.000	28,833	6,100	-	-	4,000	6,000	-	44,933
1770 SPEECH/LANGUAGE DISABILITY	45.562	3,923,330	1,162,493	-	-	-	-	-	5,085,823
1791 PRESCH DISABILITY CHILD	1.400	95,136	30,578	173	-	-	-	-	125,887
1799 OTHER SPED	0.000	-	-	-	-	-	10,000	-	10,000
2113 SOCIAL WORK SERVICES	12.120	1,162,787	334,698	-	-	-	-	-	1,497,485
2123 COUNSELING SERVICES	9.000	841,810	243,919	-	-	-	-	-	1,085,729
2140 PSYCHOLOGICAL SERVICES	19.441	1,752,225	512,778	-	-	-	-	-	2,265,003
2149 OTHER PSYCHOLOGICAL SERVICES	3.350	236,007	74,295	-	-	-	-	-	310,302
2153 AUDIOLOGY SERVICES	1.000	110,573	30,736	-	-	-	-	-	141,309
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	9.100	838,830	248,798	-	-	-	-	675	1,088,303
LOCATION TOTAL	140.591	12,064,037	3,589,558	46,456	9,585	1,157,700	62,065	33,669	\$ 16,963,070
613 STUDENT SUCCESS									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	1,811	2,595	-	\$ 4,406
2210 IMPROVEMENT INSTRL SVCS	1.000	120,463	34,046	-	-	-	-	-	154,509
LOCATION TOTAL	1.000	120,463	34,046	-	-	1,811	2,595	-	\$ 158,915
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	5,650	1,196	-	-	8,000	12,700	-	\$ 27,546
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,600	1,397	10,945	-	5,000	46,758	-	70,700
2237 ADMIN -TAG PROGRAMS	1.900	169,928	49,818	300	-	9,000	36,792	1,000	266,838
LOCATION TOTAL	1.900	182,178	52,411	11,245	-	22,000	96,250	1,000	\$ 365,084
616 LANGUAGE, CULTURE & EQUITY									
2200 INSTRUCTIONAL STAFF SPRT	5.000	449,092	132,748	-	-	-	-	-	\$ 581,840
2212 CURRICULUM DEVELOPMENT	0.000	15,400	3,257	-	-	-	7,302	-	25,959
2214 EVALUATION INSTRUCT SVCS	0.500	34,679	10,964	-	-	-	-	-	45,643
LOCATION TOTAL	5.500	499,171	146,969	-	-	-	7,302	-	\$ 653,442
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	9,112	1,927	-	-	-	10,000	-	\$ 21,039
0090 OTHER GEN EDUCATION	0.000	-	-	24,000	-	-	31,000	-	55,000
2113 SOCIAL WORK SERVICES	1.000	42,299	16,173	-	-	-	-	-	58,472
2300 ADMIN GEN SUPPORT SVCS	1.000	135,675	37,322	-	1,300	18,455	5,081	3,150	200,983
2304 ADMIN GEN SUPPORT SVCS	2.000	239,016	67,084	-	-	-	-	-	306,100
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	2,036	-	-	11,035	6,000	1,000	29,694
LOCATION TOTAL	4.000	435,725	124,542	24,000	1,300	29,490	52,081	4,150	\$ 671,288
618 MIDDLE LEVEL ED ADMIN									
2304 ADMIN GEN SUPPORT SVCS	1.000	129,030	35,273	-	-	-	-	-	\$ 164,303
LOCATION TOTAL	1.000	129,030	35,273	-	-	-	-	-	\$ 164,303



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	2018-19 REVISED BUDGET
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,481	-	-	-	-	-	\$ 8,481
2300 ADMIN GEN SUPPORT SVCS	1.300	197,638	53,013	10,000	2,700	37,500	16,840	19,647	337,338
2304 ADMIN GEN SUPPORT SVCS	1.000	129,030	35,873	-	-	-	-	-	164,903
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	4,229	894	22,000	-	4,000	5,000	1,000	37,123
LOCATION TOTAL	2.300	337,897	91,261	32,000	2,700	41,500	21,840	20,647	\$ 547,845
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	35,006	10,687	-	-	-	-	-	45,693
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
LOCATION TOTAL	0.400	35,006	10,687	164,135	1,200	16,104	3,571	35,134	\$ 265,837
630 HEALTH									
2210 IMPROVEMENT INSTRU SVCS	0.500	53,867	14,938	-	-	-	-	-	\$ 68,805
LOCATION TOTAL	0.500	53,867	14,938	-	-	-	-	-	\$ 68,805
631 ART									
2210 IMPROVEMENT INSTRU SVCS	0.500	68,174	18,718	4,000	800	-	770	1,600	\$ 94,062
2211 ADMIN LEARNING SERVICES	0.000	2,000	423	-	-	-	-	-	2,423
2213 STAFF DEVELOPMENT	0.000	935	199	-	-	700	-	-	1,834
LOCATION TOTAL	0.500	71,109	19,340	4,000	800	700	770	1,600	\$ 98,319
632 MUSIC									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	20,000	-	-	\$ 20,000
2210 IMPROVEMENT INSTRU SVCS	1.000	100,030	29,089	4,500	-	-	1,064	1,800	136,483
2211 ADMIN LEARNING SERVICES	0.000	776	164	-	-	-	-	-	940
2213 STAFF DEVELOPMENT	0.000	453	96	-	-	4,000	-	-	4,549
LOCATION TOTAL	1.000	101,259	29,349	4,500	-	24,000	1,064	1,800	\$ 161,972
633 HEALTH/PHYSICAL EDUCATION									
2211 ADMIN LEARNING SERVICES	0.000	330	70	-	-	-	-	-	\$ 400
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	3,640	-	3,640
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	400	-	-	400
LOCATION TOTAL	0.000	330	70	-	-	400	3,640	-	\$ 4,440
634 ENGLISH LANGUAGE DEVELOPMENT									
0090 OTHER GEN ED	0.250	20,150	6,086	-	-	-	-	-	\$ 26,236
0500 ENG LANG ARTS	0.000	41,150	8,704	-	-	-	-	-	49,854
2210 IMPROVEMENT INSTRU SVCS	12.720	1,238,751	356,386	-	-	-	-	-	1,595,137
2211 ADMIN LEARNING SERVICES	1.000	55,988	19,094	-	-	-	-	-	75,082
2213 STAFF DEVELOPMENT	0.000	43,300	9,159	18,105	-	16,465	7,933	200	95,162
2219 OTHER INSTRUCTIONAL	0.000	-	-	-	-	-	80,000	-	80,000
LOCATION TOTAL	13.970	1,399,339	399,429	18,105	-	16,465	87,933	200	\$ 1,921,471
635 DISTRICT-WIDE INSTRUCTION									
1808 COCURRICULAR ACTIVITIES	0.000	21,776	4,606	-	-	-	-	-	\$ 26,382
2100 SUPPORT SERVICES-STUDENTS	6.000	517,620	158,410	77,135	-	16,000	5,171	-	774,336
2112 ATTENDANCE SERVICES	3.900	267,239	87,557	-	-	-	-	-	354,796
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	160,046	49,619	59,500	-	3,397	4,155	(1,820)	274,897
LOCATION TOTAL	11.900	966,681	300,192	140,635	-	78,551	56,526	(420)	\$ 1,542,165



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	2018-19 REVISED BUDGET
636 MATHEMATICS									
2210 IMPROVEMENT INSTRU SVCS	1.740	184,896	53,082	-	-	-	-	-	\$ 237,978
2213 STAFF DEVELOPMENT	0.000	20,000	4,230	-	-	-	6,500	-	\$ 30,730
LOCATION TOTAL	1.740	204,896	57,312	-	-	-	6,500	-	\$ 268,708
637 SCIENCE									
1310 SCIENCE	0.000	-	-	-	-	-	-	2,000	\$ 2,000
2210 IMPROVEMENT INSTRU SVCS	1.000	106,534	31,075	5,000	-	-	1,000	-	\$ 143,609
2212 CURRICULUM DEVELOPMENT	1.500	82,064	28,230	-	-	-	-	-	\$ 110,294
2213 STAFF DEVELOPMENT	0.000	5,740	1,215	-	-	1,000	9,302	300	\$ 17,557
LOCATION TOTAL	2.500	194,338	60,520	5,000	-	1,000	10,302	2,300	\$ 273,460
638 SOCIAL STUDIES									
2210 IMPROVEMENT INSTRU SVCS	0.500	53,867	14,938	-	-	-	-	-	\$ 68,805
2213 STAFF DEVELOPMENT	0.000	7,856	1,662	-	-	2,000	2,894	-	\$ 14,412
LOCATION TOTAL	0.500	61,723	16,600	-	-	2,000	2,894	-	\$ 83,217
639 WORLD LANGUAGES									
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	4,220	280	-	\$ 4,500
LOCATION TOTAL	0.000	-	-	-	-	4,220	280	-	\$ 4,500
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	3,000	-	-	-	7,000	\$ 10,000
2610 ADMIN MAINTENANCE & OPS	2.663	266,870	76,867	-	-	2,650	33,197	1,550	\$ 381,134
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	115,295	31,744	8,000	-	3,500	2,731	3,200	\$ 164,470
LOCATION TOTAL	3.663	382,165	108,611	11,000	-	6,150	35,928	11,750	\$ 555,604
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	48.000	3,328,858	1,053,101	33,000	88,000	29,000	47,532	51,900	\$ 4,631,391
2610 ADMIN MAINTENANCE & OPS	8.000	792,868	229,126	-	-	-	-	-	\$ 1,021,994
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
LOCATION TOTAL	56.000	4,121,726	1,282,227	33,000	88,000	30,500	795,532	51,900	\$ 6,402,885
643 ENVIRONMENTAL SERVICES									
2600 MAINTENANCE & OPERATIONS	0.000	9,320	1,988	-	-	-	-	-	\$ 11,308
2620 ENVIRONMENTAL SERVICES	2.000	178,028	52,221	23,000	345,736	3,900	1,114	4,650	\$ 608,649
2660 SECURITY SERVICES	13.200	939,715	297,169	2,841	5,500	1,500	25,800	12,600	\$ 1,285,125
2690 OTHER OPERATIONS	9.500	395,159	152,207	5,000	14,000	1,680	6,800	(209,359)	\$ 365,487
LOCATION TOTAL	24.700	1,522,222	503,585	30,841	365,236	7,080	33,714	(192,109)	\$ 2,270,569
652 COMMUNITY SCHOOLS									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	165,500	-	\$ 165,500
LOCATION TOTAL	0.000	-	-	-	-	-	165,500	-	\$ 165,500
668 COMMUNICATION SERVICES									
2801 CENTRAL SUPPORT SERVICES	1.000	134,811	37,107	-	-	-	-	-	\$ 171,918
2820 COMMUNICATION SERVICES	3.000	227,793	71,240	8,000	-	9,230	7,551	11,800	\$ 335,614
LOCATION TOTAL	4.000	362,604	108,347	8,000	-	9,230	7,551	11,800	\$ 507,532
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	104,478	27,456	-	-	1,000	1,500	-	\$ 134,434
LOCATION TOTAL	0.750	104,478	27,456	-	-	1,000	1,500	-	\$ 134,434
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.000	318,348	90,477	23,596	-	16,000	25,681	8,000	\$ 482,102
LOCATION TOTAL	3.000	318,348	90,477	23,596	-	16,000	25,681	8,000	\$ 482,102
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.690	212,533	59,074	5,000	-	25,287	15,152	6,000	\$ 323,046
2213 STAFF DEVELOPMENT	0.000	-	234,621	-	-	-	-	-	\$ 234,621
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	2,087	16,576	-	-	500	-	\$ 29,033
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	5,000	-	350	300	200	\$ 5,850
2830 HUMAN RESOURCES	14.050	1,224,912	369,251	38,772	3,500	5,450	16,960	8,093	\$ 1,666,938
2832 RECRUITMENT/PLACEMENT SVC	1.750	123,922	38,946	55,000	-	2,780	98,000	15,000	\$ 333,648
2801 CENTRAL SUPPORT SERVICES	2.000	252,945	69,456	-	-	-	-	-	\$ 322,401
LOCATION TOTAL	19.490	1,824,182	773,435	120,348	3,500	33,867	130,912	29,293	\$ 2,915,537



Location Budget by Object (continued)

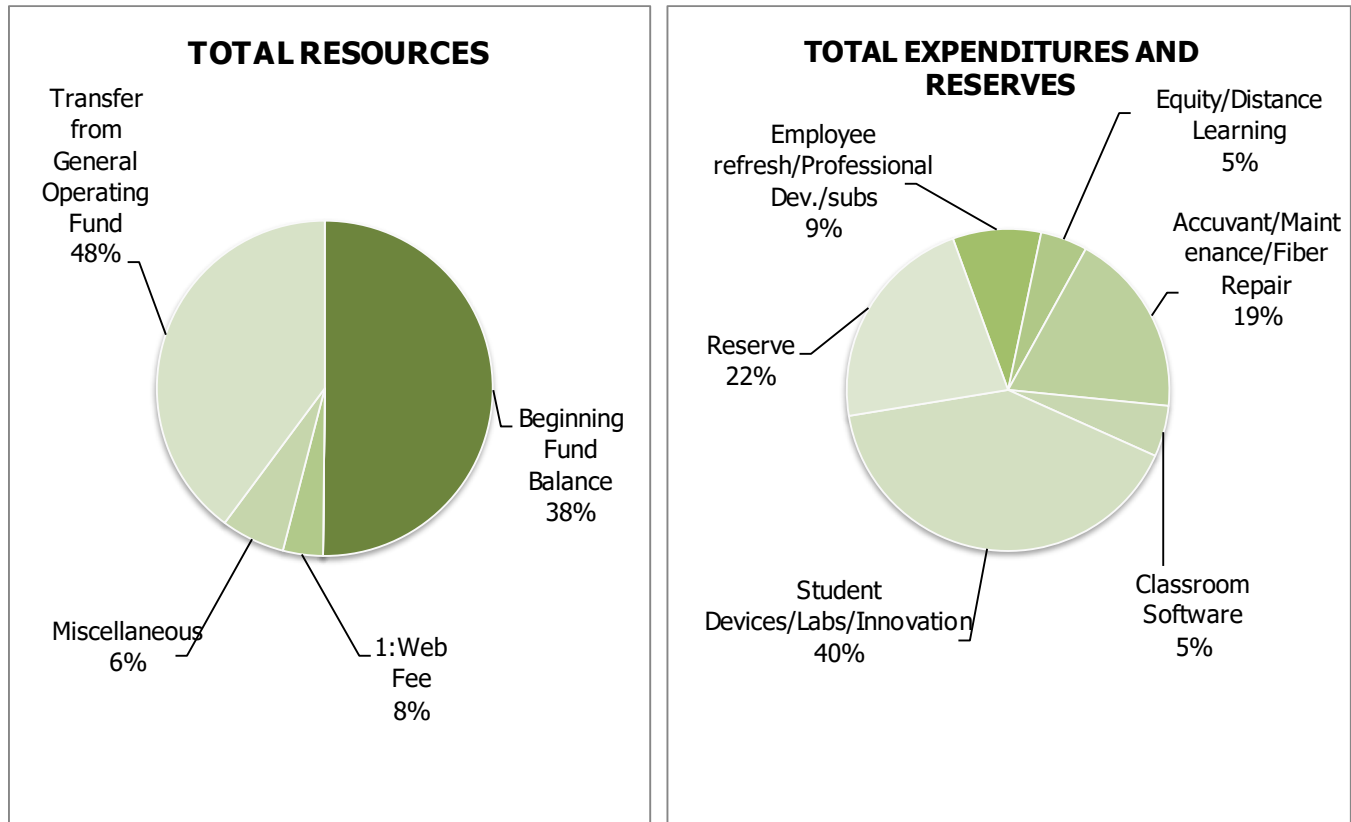
LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2018-19 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2513 BUDGETING SERVICES	7.000	561,025	170,923	23,400	500	16,850	48,900	8,500	\$ 830,098
LOCATION TOTAL	7.000	561,025	170,923	23,400	500	16,850	48,900	8,500	\$ 830,098
689 INFORMATION TECHNOLOGY									
2220 MEDIA SUPPORT SERVICES	11.000	626,792	212,356	-	-	-	-	-	\$ 839,148
2225 INSTRUCTIONAL TECHNOLOGY	7.800	667,553	205,635	3,000	212,000	17,650	4,900	11,600	1,122,338
2801 CENTRAL SUPPORT SERVICES	2.000	277,179	74,625	-	-	-	-	-	351,804
2841 SUPERVISING INFO SYS SERVICES	4.000	387,033	114,146	35,677	5,500	27,000	20,500	18,100	607,956
2842 SYSTEM ANALYSIS SERVICES	0.000	-	600	13,000	42,667	6,320	1,600	1,300	65,487
2843 PROGRAMMING SERVICES	13.000	1,317,745	383,035	50,000	1,822,330	24,250	5,450	2,100	3,604,910
2844 OPERATIONS SERVICES	4.000	379,726	113,799	40,000	400,000	16,500	15,500	5,000	970,525
2849 OTHER INFORMATION SERVICES	14.000	1,192,755	368,912	22,000	300	33,000	1,500	8,200	1,626,667
LOCATION TOTAL	55.800	4,848,783	1,473,108	163,677	2,482,797	124,720	49,450	46,300	\$ 9,188,835
690 FINANCE & ACCOUNTING									
2139 OTHER HLTH SVCS-MEDICAID	0.250	16,611	5,331	-	-	-	-	-	\$ 21,942
2515 PAYROLL SERVICES	5.000	398,524	121,360	-	-	3,000	-	-	522,884
2516 FINANCIAL ACCOUNTING SVCS	9.100	692,717	214,157	16,893	6,100	22,300	10,400	10,100	972,667
LOCATION TOTAL	14.350	1,107,852	340,848	16,893	6,100	25,300	10,400	10,100	\$ 1,517,493
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	406,569	123,376	-	750	17,400	8,900	1,100	\$ 558,095
LOCATION TOTAL	5.000	406,569	123,376	-	750	17,400	8,900	1,100	\$ 558,095
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.181	819,087	257,657	14,000	2,000	6,150	3,419	2,200	\$ 1,104,513
2139 OTHER HLTH SVCS-MEDICAID	11.481	868,569	276,024	19,000	3,250	20,000	193,330	154,000	1,534,173
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	956	-	-	-	2,500	8,000	15,975
LOCATION TOTAL	22.662	1,692,175	534,637	33,000	5,250	26,150	199,249	164,200	\$ 2,654,661
LEVEL TOTAL	436.320	37,562,520	11,492,005	1,305,641	2,981,538	1,864,850	2,061,463	331,014	\$ 57,599,031
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	554,194	182,564	5,000	14,000	5,200	4,600	40,500	\$ 806,058
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	16,157	-	16,157
LOCATION TOTAL	9.000	554,194	182,564	5,000	14,000	5,200	20,757	40,500	\$ 822,215
792 PRINT SHOP									
2540 PRINT SHOP DISTRICT	2.750	166,662	55,213	5,000	98,000	-	55,000	(361,073)	\$ 18,802
LOCATION TOTAL	2.750	166,662	55,213	5,000	98,000	-	55,000	(361,073)	\$ 18,802
793 TELECOMMUNICATIONS									
2845 TELECOMMUNICATIONS	0.000	-	-	3,000	292,000	132,000	-	100	\$ 427,100
LOCATION TOTAL	0.000	-	-	3,000	292,000	132,000	-	100	\$ 427,100
LEVEL TOTAL	11.750	720,856	237,777	13,000	404,000	137,200	75,757	(320,473)	\$ 1,268,117
796 TRANSPORTATION									
2600 MAINTENANCE AND OPERATIONS	0.750	25,395	10,780	-	-	-	-	-	\$ 36,175
LOCATION TOTAL	0.750	25,395	10,780	-	-	-	-	-	\$ 36,175
LEVEL TOTAL	0.750	25,395	10,780	-	-	-	-	-	\$ 36,175
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,847	-	-	-	-	-	\$ 22,034
808 SCHOOL ALLOCATIONS	0.000	911,000	218,055	288,525	-	500	690,025	120,000	2,228,105
809 DISTRICT ALLOCATIONS	1.813	5,483,975	368,006	5,394,597	25,235	289,730	5,457,325	(14,133,230)	2,885,638
LEVEL TOTAL	1.813	6,413,162	589,908	5,683,122	25,235	290,230	6,147,350	(14,013,230)	\$ 5,135,777
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	4,567	-	4,454	-	\$ 9,021
971 EDUCATION CENTER BUILDING	4.000	180,465	67,093	-	29,478	-	150,397	500	427,933
973 MAPLETON EARLY CHILDHOOD CENTER	3.500	169,159	62,814	-	5,791	-	21,262	-	259,026
975 BURKE SCHOOL BUILDING	0.375	15,716	6,033	-	10,434	-	10,597	-	42,780
LEVEL TOTAL	7.875	365,340	135,940	-	50,270	-	186,710	500	\$ 738,760
GRAND TOTAL	2,807.301	\$ 216,375,183	\$ 66,060,270	\$ 7,490,397	\$ 5,628,464	\$ 2,941,416	\$ 16,710,645	\$ (13,771,245)	\$ 301,435,130





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. Timing of equipment purchases affect the carryover balance in this fund.





Technology Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 2,490,457	\$ 1,799,130	\$ 2,304,185	\$ 2,381,340	\$ 2,197,175	\$ 1,872,035	\$ 737,630	\$ 709,800
REVENUE:								
Miscellaneous Local	\$ 243,354	\$ 344,537	\$ 397,751	\$ 134,945	\$ 269,081	\$ 271,823	\$ 279,434	\$ 286,140
1:Web Fee	-	-	35,929	57,912	168,680	289,840	411,000	484,540
One-Time Transfer from General Operating Fund	-	-	-	217,980	-	-	-	-
Transfer from General Operating Fund	1,771,749	1,638,795	1,637,089	1,639,157	1,744,473	1,791,574	1,841,738	1,885,940
TOTAL REVENUE	\$ 2,015,103	\$ 1,983,332	\$ 2,070,769	\$ 2,049,994	\$ 2,182,234	\$ 2,353,237	\$ 2,532,172	\$ 2,656,620
TOTAL RESOURCES	<u>\$ 4,505,560</u>	<u>\$ 3,782,462</u>	<u>\$ 4,374,954</u>	<u>\$ 4,431,334</u>	<u>\$ 4,379,409</u>	<u>\$ 4,225,272</u>	<u>\$ 3,269,802</u>	<u>\$ 3,366,420</u>
EXPENDITURES:								
Personnel	\$ 96,595	\$ 31,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	156,681	223,947	-	-	-	-	-	-
Supplies	123,183	139,826	-	-	-	-	-	-
Equipment	2,328,653	1,083,259	-	-	-	-	-	-
Other Uses	1,318	-	-	-	-	-	-	-
Employee Devices/Professional Dev.	-	-	363,255	576,147	285,000	512,630	501,939	498,986
Equity	-	-	-	85,885	151,192	254,774	238,439	229,162
Maintenance	-	-	439,047	409,319	597,312	463,263	376,234	368,440
Classroom Software	-	-	249,597	163,041	165,000	199,397	122,980	125,932
Student Devices/Labs/Innovation	-	-	941,715	999,767	1,308,870	2,057,578	1,320,410	1,431,286
TOTAL EXPENDITURES	<u>\$ 2,706,430</u>	<u>\$ 1,478,277</u>	<u>\$ 1,993,614</u>	<u>\$ 2,234,159</u>	<u>\$ 2,507,374</u>	<u>\$ 3,487,642</u>	<u>\$ 2,560,002</u>	<u>\$ 2,653,806</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 75,221	\$ 104,629	\$ 76,800	\$ 79,614
GAAP RESERVES	-	-	-	-	633,000	633,000	633,000	633,000
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 708,221</u>	<u>\$ 737,630</u>	<u>\$ 709,800</u>	<u>\$ 712,614</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,706,430</u>	<u>\$ 1,478,277</u>	<u>\$ 1,993,614</u>	<u>\$ 2,234,159</u>	<u>\$ 3,215,595</u>	<u>\$ 4,225,272</u>	<u>\$ 3,269,802</u>	<u>\$ 3,366,420</u>
ENDING BALANCE	<u>\$ 1,799,130</u>	<u>\$ 2,304,185</u>	<u>\$ 2,381,340</u>	<u>\$ 2,197,175</u>	<u>\$ 1,163,814</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Projections are calculated based on the Denver-Aurora-Lakewood CPI.
Note: Beginning in FY17 Expenditures will be displayed by program.



Athletics Fund

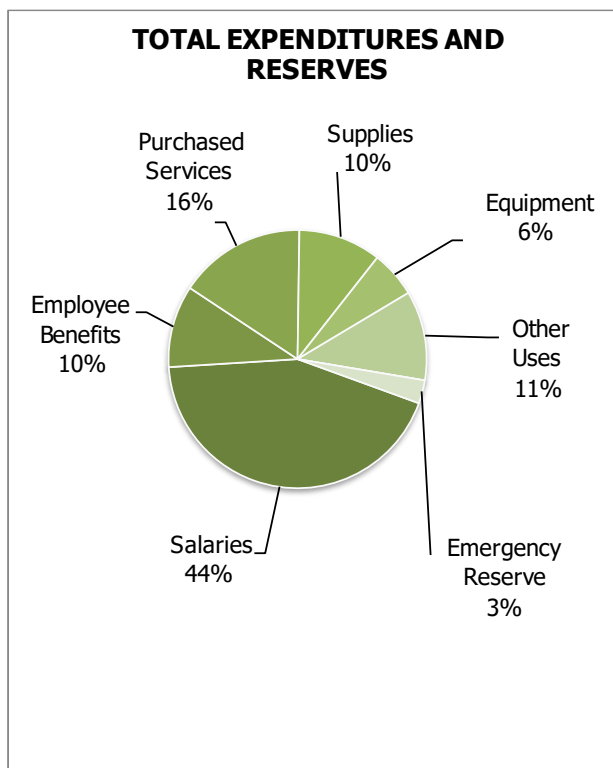
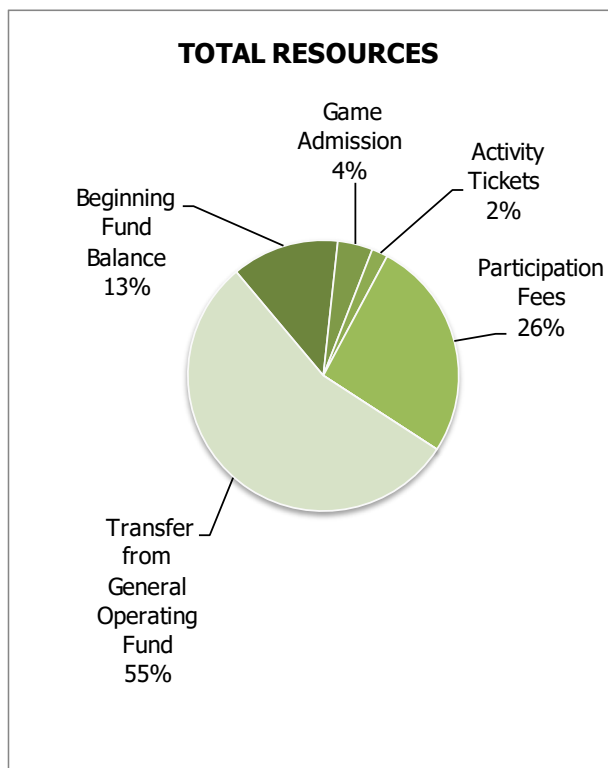
The Revised Adopted Budget includes step, COLA, and PERA increases. The budget reflects an ongoing increase in the transfer amount from the General Operating Fund of \$8.9K to cover salary and benefit increases, and \$45K to cover the increase in the athletic trainer contract. All Charter School athletic 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)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 103,263	\$114,675	\$ 267,137	\$ 423,047	\$ 485,249	\$ 110,176	\$101,462	\$ 101,889
REVENUE:								
Game Admission	\$ 134,880	\$ 170,286	\$ 180,975	\$ 175,209	\$ 158,250	\$ 158,250	\$ 158,250	\$ 158,250
Activity Tickets	77,697	91,907	72,705	88,090	72,460	72,460	72,460	72,460
Participation Fees	1,011,896	989,080	1,020,734	1,003,991	996,504	1,016,504	1,016,504	1,016,504
One-time transfer from General Operating Fund	-	16,000	-	-	-	-	-	-
Transfer from General Operating Fund	1,830,374	1,988,320	2,000,870	2,016,328	2,070,254	2,126,151	2,149,514	2,224,746
TOTAL REVENUE	\$ 3,054,847	\$ 3,255,593	\$ 3,275,284	\$ 3,283,618	\$ 3,297,468	\$ 3,373,365	\$ 3,396,728	\$ 3,471,960
TOTAL RESOURCES	\$ 3,158,110	\$ 3,370,268	\$ 3,542,421	\$ 3,706,665	\$ 3,782,717	\$ 3,483,541	\$ 3,498,190	\$ 3,573,849
EXPENDITURES:								
Personnel	\$ 1,854,029	\$ 1,832,429	\$ 1,884,768	\$ 1,904,927	\$ 2,032,632	\$ 2,017,513	\$ 2,025,404	\$ 2,109,328
Purchased Services	525,938	528,914	532,187	699,365	602,752	599,406	601,768	592,329
Supplies	173,817	192,193	145,378	180,057	392,453	303,049	301,534	303,782
Equipment	92,109	123,766	141,119	83,060	220,458	126,410	122,494	120,934
Other Uses	397,542	425,829	415,922	354,007	424,246	335,701	345,101	343,383
TOTAL EXPENDITURES	\$ 3,043,435	\$ 3,103,131	\$ 3,119,374	\$ 3,221,416	\$ 3,672,541	\$ 3,382,079	\$ 3,396,301	\$ 3,469,756
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 110,176	\$ 101,462	\$ 101,889	\$ 104,093
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,043,435	\$ 3,103,131	\$ 3,119,374	\$ 3,221,416	\$ 3,782,717	\$ 3,483,541	\$ 3,498,190	\$ 3,573,849
ENDING BALANCE	\$ 114,675	\$ 267,137	\$ 423,047	\$ 485,249	\$ -	\$ -	\$ -	\$ -

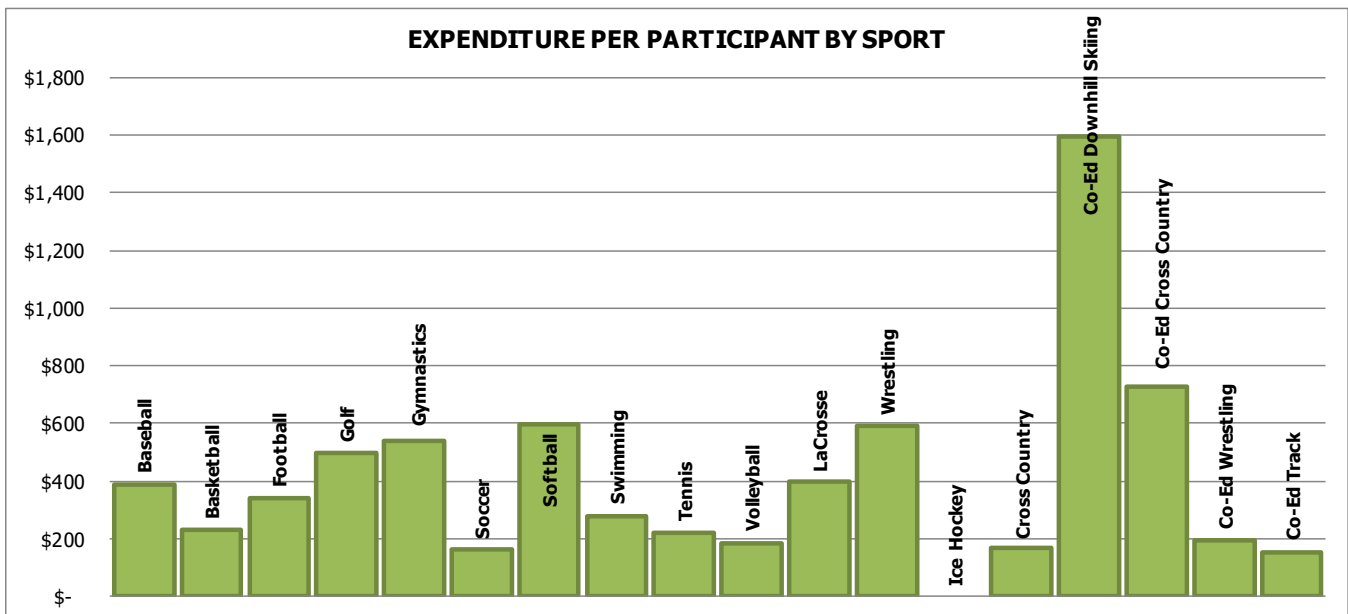
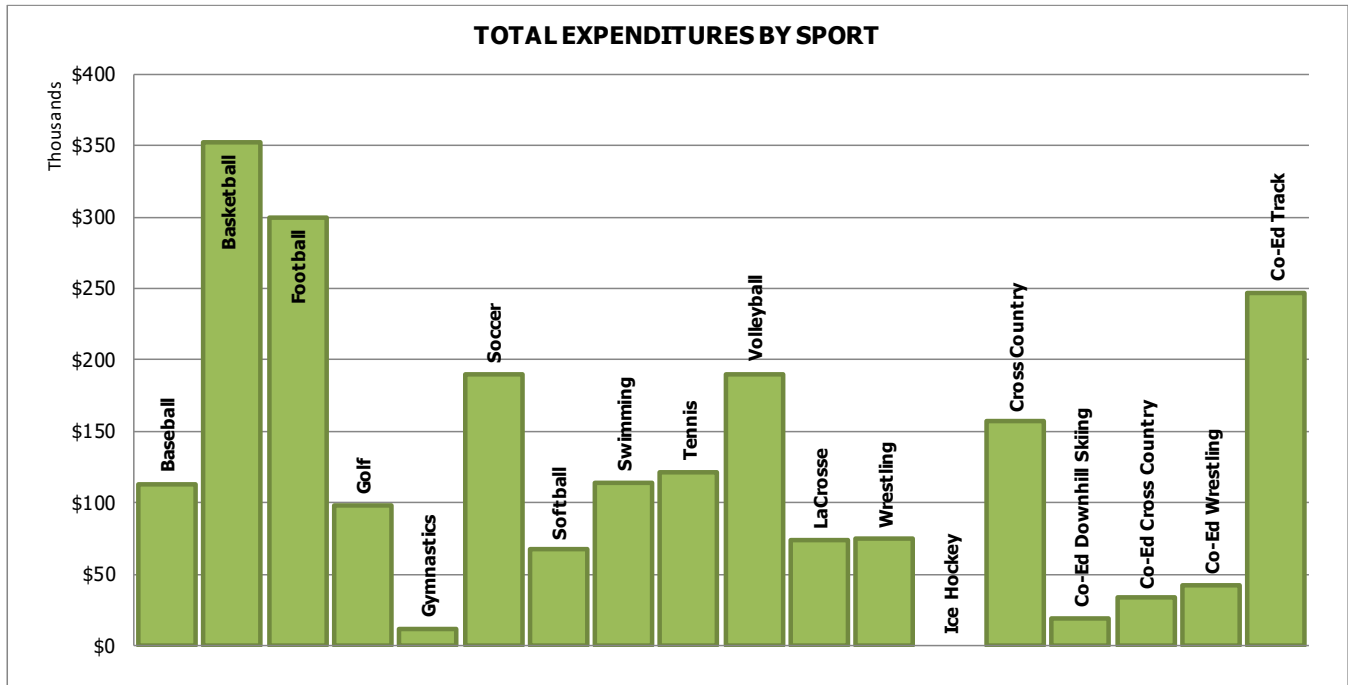
*Projections are calculated based on the Denver-Aurora-Lakewood CPI.


Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	291	-	291	\$ 386	\$ 112,352	\$ -	\$ 112,352
Basketball	940	590	1,530	230	190,605	161,439	352,044
Football	879	-	879	341	299,883	-	299,883
Golf	100	98	198	498	52,114	46,445	98,559
Gymnastics	-	22	22	537	-	11,820	11,820
Soccer	614	550	1,164	163	86,561	103,573	190,134
Softball	-	113	113	595	-	67,268	67,268
Swimming	270	137	407	280	47,272	66,750	114,022
Tennis	238	310	548	222	58,433	63,231	121,664
Volleyball	-	1,036	1,036	184	-	190,156	190,156
LaCrosse	150	36	186	397	55,263	18,669	73,932
Wrestling	126	-	126	592	74,607	-	74,607
Ice Hockey	27	-	27	-	-	-	-
TOTAL	3,635	2,892	6,527	\$ 261	\$ 977,090	\$ 729,351	\$ 1,706,441
COED SPORTS							
Cross Country	511	418	929	\$ 169	\$ 78,394	\$ 78,394	\$ 156,788
Alpine Skiing	5	7	12	1,597	9,579	9,579	19,158
Co-Ed Cross Country	28	18	46	727	16,721	16,721	33,441
Co-Ed Wrestling	205	10	215	196	21,050	21,050	42,099
Co-Ed Track	908	685	1,593	155	124,135	122,617	246,751
TOTAL	1,657	1,138	2,795	\$ 178	\$ 249,878	\$ 248,360	\$ 498,237
GENERAL							
CoCurricular/Other					\$ 495,083	\$ 495,083	\$ 1,467,863
Emergency Reserves					55,088	55,088	110,176
TOTAL					\$ 550,171	\$ 550,171	\$ 1,578,039
TOTALS	5,292	4,030	9,322		\$ 1,777,139	\$ 1,527,882	\$ 3,782,717



Athletics Fund (continued)

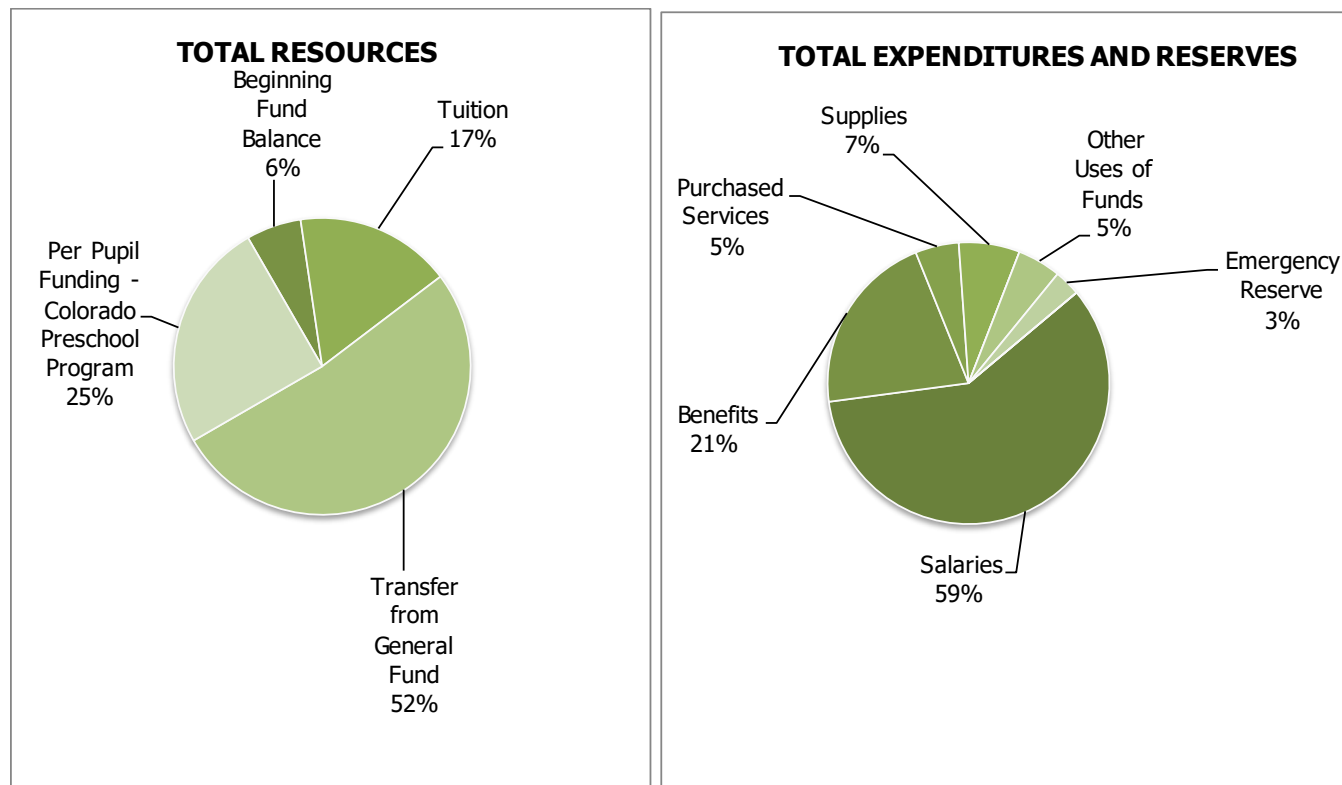




Preschool Fund

The preschool general fund includes a total of 75 sessions of preschool in 18 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 is being combined with the Preschool Fund beginning with the 2018-19 fiscal year. Funding for the 2018-19 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 and full-day kindergarten at Columbine Elementary and Sanchez Elementary. BVSD is expecting an allocation of 465 slots (232.5 FTE) for preschool and kindergarten in which 85 slots have been identified for community child care centers. Colorado Preschool Program is a no-cost preschool program for eligible families that support students who have identified risk factors that can impact school success and/or may lead to achievement gaps.





Preschool Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE**	\$ 148,041	\$ 229,796	\$ 447,346	\$ 595,499	\$ 525,333	\$ 250,496	\$ 248,841	\$ 255,556
REVENUE:								
Transfer from General Operating Fund	\$ 3,395,197	\$ 3,649,225	\$ 3,818,922	\$ 4,129,168	\$ 4,539,443	\$ 4,662,008	\$ 4,792,544	\$ 4,907,565
Per Pupil Funding - Colorado Preschool Program	-	-	-	1,764,210	2,123,547	2,180,883	2,241,948	2,295,755
One-Time Transfer from Tuition-Based Preschool Fund	30,581	-	-	-	-	-	-	-
Tuition	1,282,358	1,515,811	1,496,141	1,434,535	1,467,061	1,506,672	1,548,859	1,586,032
TOTAL REVENUE	\$ 4,708,136	\$ 5,165,036	\$ 5,315,063	\$ 7,327,913	\$ 8,130,051	\$ 8,349,563	\$ 8,583,351	\$ 8,789,352
TOTAL RESOURCES	\$ 4,856,177	\$ 5,394,832	\$ 5,762,409	\$ 7,923,412	\$ 8,655,384	\$ 8,600,059	\$ 8,832,192	\$ 9,044,908
EXPENDITURES:								
Personnel	\$ 4,540,631	\$ 4,736,790	\$ 4,898,212	\$ 6,431,976	\$ 6,895,974	\$ 7,037,165	\$ 7,225,790	\$ 7,399,930
Purchased Services	22,016	69,952	148,016	451,816	466,200	478,787	492,193	504,006
Supplies	54,796	127,954	263,884	161,969	572,313	363,164	373,333	382,293
Property and Equipment	8,938	2,863	63,986	44,377	5,000	5,135	5,279	5,406
Other Uses of Funds	-	9,927	11,077	261,601	410,363	410,443	421,935	432,061
TOTAL EXPENDITURES	\$ 4,626,381	\$ 4,947,486	\$ 5,385,175	\$ 7,351,739	\$ 8,349,850	\$ 8,294,694	\$ 8,518,530	\$ 8,723,696
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 250,496	\$ 248,841	\$ 255,556	\$ 261,711
TRANSFERS:								
To Risk Management Fund	\$ -	\$ -	\$ -	\$ -	\$ 38,470	\$ 39,509	\$ 40,615	\$ 41,590
To Capital Reserve Fund	-	-	-	-	16,568	17,015	17,491	17,911
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ 55,038	\$ 56,524	\$ 58,106	\$ 59,501
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,626,381	\$ 4,947,486	\$ 5,385,175	\$ 7,398,079	\$ 8,655,384	\$ 8,600,059	\$ 8,832,192	\$ 9,044,908
ENDING BALANCE	\$ 229,796	\$ 447,346	\$ 377,234	\$ 525,333	\$ -	\$ -	\$ -	\$ -

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

**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.

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 32,373	\$ 81,818	\$ 252,147	\$ 218,264	\$ -
REVENUE:					
Transfer from General Operating Fund	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ -
TOTAL REVENUE	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ -
TOTAL RESOURCES	<u>\$ 1,781,254</u>	<u>\$ 1,882,836</u>	<u>\$ 1,961,255</u>	<u>\$ 1,982,474</u>	<u>\$ -</u>
EXPENDITURES:					
Personnel	\$ 919,755	\$ 1,013,103	\$ 1,020,255	\$ 1,217,373	\$ -
Purchased Services	650,502	322,865	299,855	398,081	-
Supplies	80,472	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>\$ 1,650,729</u>	<u>\$ 1,591,435</u>	<u>\$ 1,696,651</u>	<u>\$ 1,936,134</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
To Risk Management Fund	\$ 29,144	\$ 28,388	\$ 34,217	\$ 34,217	\$ -
To Capital Reserve Fund	19,563	10,866	12,123	12,123	-
TOTAL TRANSFERS	<u>\$ 48,707</u>	<u>\$ 39,254</u>	<u>\$ 46,340</u>	<u>\$ 46,340</u>	<u>\$ -</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,699,436</u>	<u>\$ 1,630,689</u>	<u>\$ 1,742,991</u>	<u>\$ 1,982,474</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 81,818</u>	<u>\$ 252,147</u>	<u>\$ 218,264</u>	<u>\$ -</u>	<u>\$ -</u>



Tuition-Based Preschool Fund

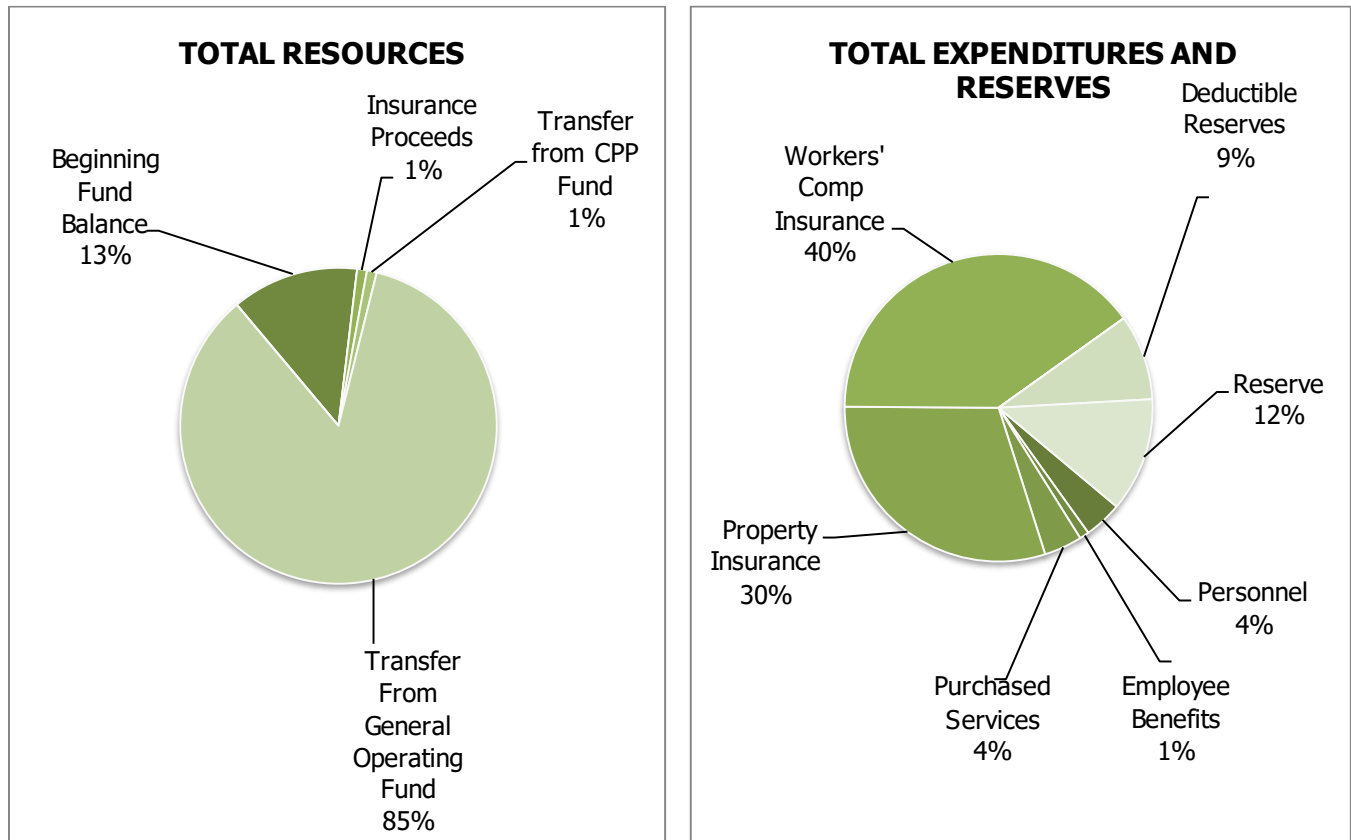
The Tuition-Based Preschool Fund was established to include the tuition revenue and expenses related to the Community Montessori Preschool. Beginning 2012-13, the fund contains Community Montessori Preschool. Beginning 2014-15 all activities relating to the tuition preschool students have been moved to Preschool Fund 17.

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 30,581	\$ -	\$ -	\$ -	\$ -
Colorado Preschool Program	-	-	-	-	-
BEGINNING FUND BALANCE	\$ 30,581	\$ -	\$ -	\$ -	\$ -
REVENUE/TUITION:					
Community Montessori Preschool	\$ -	\$ -	\$ -	\$ -	\$ -
Community Montessori Scholarships	-	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
One-time transfer to Preschool Fund	\$ 30,581	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE					
Community Montessori Preschool	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ENDING BALANCE	<u>\$ -</u>	<u>\$ -</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. Workers' compensation premiums tend to fluctuate at a higher rate each year based on claims history, which in turn impacts the required transfer from the General Operating Fund. The fund includes a contingency reserve to better manage these fluctuations in future years.





Risk Management Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 274,972	\$ 438,042	\$ 276,240	\$ 160,229	\$ 640,179	\$ 629,083	\$ 462,177	\$ 341,237
REVENUE:								
Miscellaneous Local	\$ 4,701	\$ 7,310	\$ 2,877	\$ 9,987	\$ 4,000	\$ 4,120	\$ 4,234	\$ 4,336
Insurance Proceeds	429,830	222,511	109,068	217,309	50,000	50,000	50,000	50,000
Transfer from Preschool Fund	29,144	28,388	34,217	34,217	38,470	39,509	40,615	41,590
Transfer from General Operating Fund	3,366,687	3,366,687	4,362,462	4,429,028	4,315,896	4,645,373	4,825,443	5,016,254
TOTAL REVENUE	\$ 3,830,362	\$ 3,624,896	\$ 4,508,624	\$ 4,690,541	\$ 4,408,366	\$ 4,739,002	\$ 4,920,292	\$ 5,112,180
TOTAL RESOURCES	\$ 4,105,334	\$ 4,062,938	\$ 4,784,864	\$ 4,850,770	\$ 5,048,545	\$ 5,368,085	\$ 5,382,469	\$ 5,453,417
EXPENDITURES:								
Personnel	\$ 272,559	\$ 267,130	\$ 301,082	\$ 320,619	\$ 274,178	\$ 282,403	\$ 290,310	\$ 298,439
Purchased Services	183,807	255,403	129,011	148,522	180,000	185,400	189,427	194,003
Property Insurance	976,400	1,030,866	1,062,737	1,128,117	1,451,291	2,044,830	2,102,085	2,177,535
Workers' Comp Insurance	1,647,196	2,036,382	2,661,472	2,336,132	2,025,993	2,006,773	2,062,963	2,162,474
Supplies	3,855	6,781	277	22,210	10,000	10,300	10,597	10,858
Other Objects	287	429	49	694	3,000	3,090	3,177	3,253
Insurance Claims	304,476	41,363	-	-	-	-	-	-
Deductible Reserves	278,712	148,344	470,007	254,297	475,000	373,112	382,673	389,765
TOTAL EXPENDITURES	\$ 3,667,292	\$ 3,786,698	\$ 4,624,635	\$ 4,210,591	\$ 4,419,462	\$ 4,905,908	\$ 5,041,232	\$ 5,236,327
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 131,084	\$ 147,177	\$ 151,237	\$ 157,090
CONTINGENCY RESERVE	-	-	-	-	497,999	315,000	190,000	60,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 629,083	\$ 462,177	\$ 341,237	\$ 217,090
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,667,292	\$ 3,786,698	\$ 4,624,635	\$ 4,210,591	\$ 5,048,545	\$ 5,368,085	\$ 5,382,469	\$ 5,453,417
ENDING BALANCE	\$ 438,042	\$ 276,240	\$ 160,229	\$ 640,179	\$ -	\$ -	\$ -	\$ -

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



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. New for 2018-19 is the Infant/Toddler Care Program providing childcare services for children 6 weeks of age to 3 years to BVSD employees, Teens and the Boulder Valley Community in the Arapahoe Ridge building. Fiscal year 18-19 includes a transfer to General Fund of \$1,069,228, a one-time transfer to Capital Reserve of \$1,400,000, plus increases in salaries which include a COLA increase of 3.4 percent, annual step increases and rising health insurance costs. Kindergarten Enrichment, School Age Care, Preschool Care and Facility Use revenues are projected based on an average rate increase of 3.5 percent to 5.0 percent for the 2018-19 fiscal year.

Fields	Price/Hr	Stadium/Artificial Turf Fields	Price/Hr
Youth and Senior Rate	\$28.00	Youth and Senior Rate	\$58.00
Adult Rate	\$55.00	Adult Rate	\$123.00
Commercial Rate	\$86.00	Commercial Rate	\$139.00

Classrooms	Price/Hr	Kitchens	Price/Hr
Youth and Senior Rate	\$18.00	Youth and Senior Rate	\$30.00
Adult Rate	\$23.00	Adult Rate	\$30.00
Commercial Rate	\$38.00	Commercial Rate	\$30.00

Parking Lots	Price/Hr	Gyms	Price Range/Hr
Youth and Senior Rate	\$40.00	Youth and Senior Rate	\$24.00 \$38.00
Adult Rate	\$50.00	Adult Rate	\$40.00 \$66.00
Commercial Rate	\$65.00	Commercial Rate	\$68.00 \$111.00

Multi-Purpose Rooms	Price Range/Hr	Auditoriums	Price Range/Hr
Youth and Senior Rate	\$21.00 \$36.00	Youth and Senior Rate	\$25.00 \$41.00
Adult Rate	\$31.00 \$63.00	Adult Rate	\$36.00 \$54.00
Commercial Rate	\$49.00 \$104.00	Commercial Rate	\$59.00 \$104.00

MONTHLY TUITION RATES

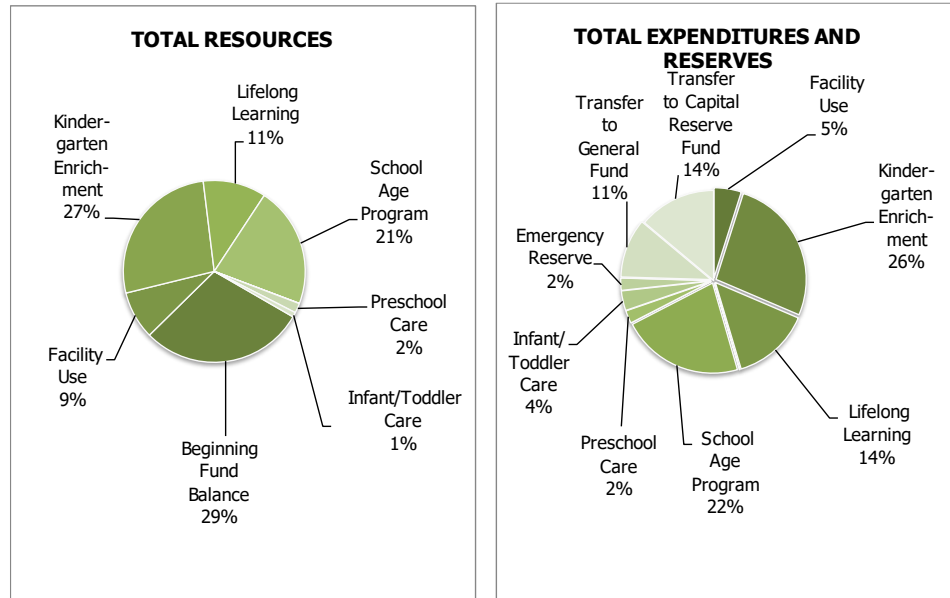
KE Program	Tuition Rates	SAC Program – After School	Tuition Rates	Tuition Rates – K-8 Schools
5 days/week	\$515.00	4 - 5 days/week	\$445.00	\$378.00
3 days/week	\$355.00	1 - 3 days/week	\$305.00	\$278.00
2 days/week	\$260.00			

Preschool Care Program	Tuition Rates 172 Days	Tuition Rates 182 Days
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

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



Community Schools Fund (continued)



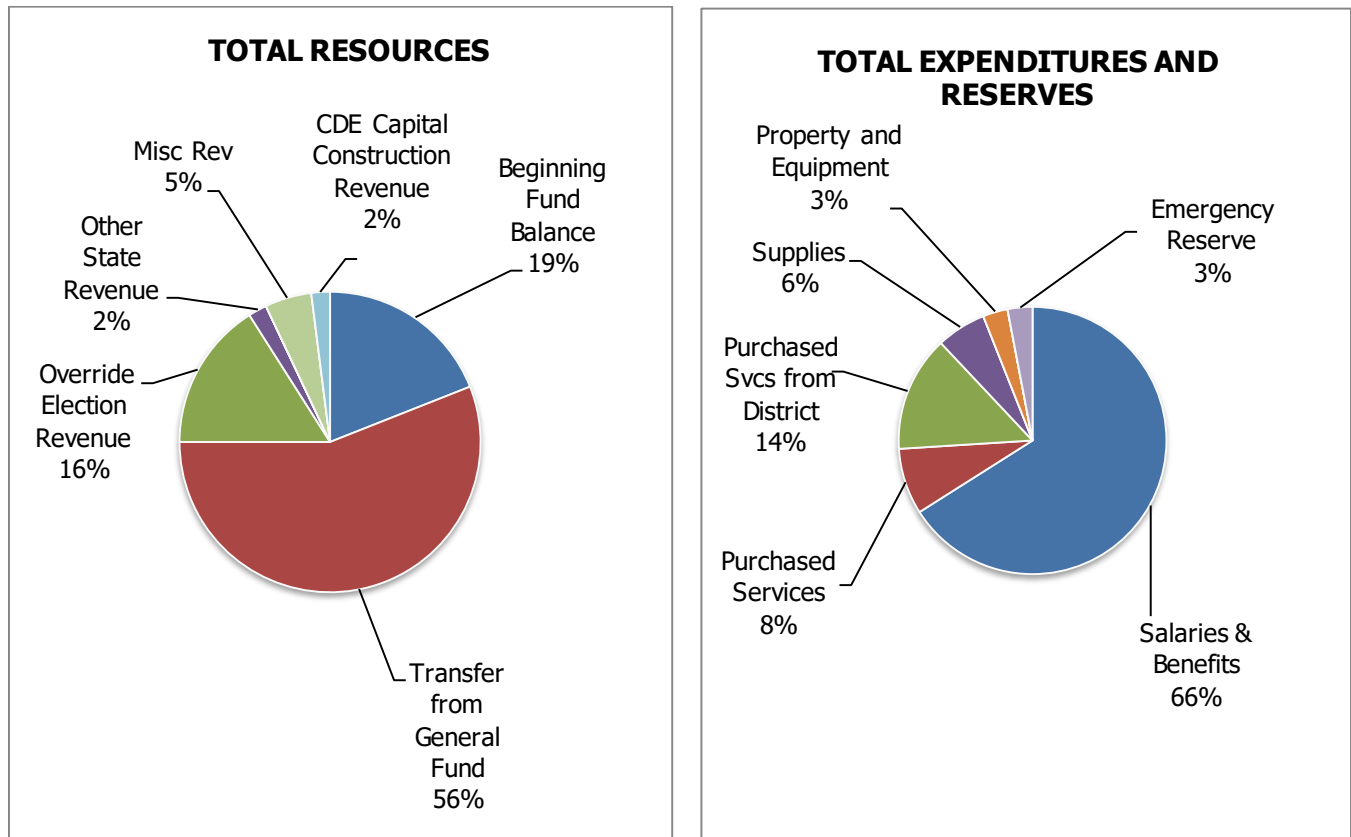
	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 1,350,473	\$ 2,030,541	\$ 2,144,604	\$ 3,370,524	\$ 3,660,653	\$ 2,651,016	\$ 3,227,632	\$ 3,746,472
REVENUE:								
Facility Use	\$ 973,608	\$ 990,267	\$ 1,086,837	\$ 1,061,712	\$ 1,065,000	\$ 1,093,755	\$ 1,124,380	\$ 1,151,365
Kindergarten Enrichment	2,845,578	2,934,110	3,324,927	3,484,322	3,360,210	3,360,210	3,427,414	3,495,962
Lifelong Learning	1,311,649	1,411,617	1,452,040	1,343,632	1,400,000	1,414,000	1,428,140	1,442,421
School Age Program	1,891,453	2,188,864	2,420,266	2,602,690	2,680,771	2,680,771	2,734,386	2,789,074
Community Connections:								
-A Student Resource Guide	23,528	20,117	11,078	9,430	5,000	5,000	5,000	5,000
Preschool Care	-	-	-	121,140	215,550	215,550	221,585	226,903
Infant/Toddler Care	-	-	-	-	105,300	110,565	113,661	116,389
TOTAL REVENUE	\$ 7,045,816	\$ 7,544,975	\$ 8,295,148	\$ 8,622,926	\$ 8,831,831	\$ 8,879,851	\$ 9,054,566	\$ 9,227,114
TOTAL RESOURCES	\$ 8,396,289	\$ 9,575,516	\$ 10,439,752	\$ 11,993,450	\$ 12,492,484	\$ 11,530,867	\$ 12,282,198	\$ 12,973,586
EXPENDITURES:								
Facility Use	\$ 410,352	\$ 411,012	\$ 408,977	\$ 444,208	\$ 492,942	\$ 506,251	\$ 520,426	\$ 532,916
Kindergarten Enrichment	2,210,507	2,386,949	2,400,898	2,492,992	2,669,186	2,741,254	2,818,009	2,885,641
Lifelong Learning	1,078,662	1,225,450	1,292,660	1,351,197	1,405,000	1,442,935	1,483,337	1,518,937
Community Connections								
-A Student Resource Guide	41,410	40,591	12,505	13,701	15,567	15,987	16,435	16,829
School Age Program	1,570,910	1,768,355	1,751,432	1,900,440	2,202,100	2,261,557	2,324,881	2,380,678
Preschool Care	-	-	-	95,985	230,919	237,154	243,794	249,645
Infant/Toddler Care	-	-	-	-	356,526	366,152	376,404	385,438
TOTAL EXPENDITURES	\$ 5,311,841	\$ 5,832,357	\$ 5,866,472	\$ 6,298,523	\$ 7,372,240	\$ 7,205,138	\$ 7,406,882	\$ 7,584,646
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 221,167	\$ 216,154	\$ 222,206	\$ 227,539
TRANSFERS:								
To General Operating Fund	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274	\$ 1,069,228	\$ 1,098,097	\$ 1,128,844	\$ 1,155,936
To Capital Reserve Fund	-	-	-	1,000,000	1,400,000	-	-	-
TOTAL TRANSFERS	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 2,034,274	\$ 2,469,228	\$ 1,098,097	\$ 1,128,844	\$ 1,155,936
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 6,365,748	\$ 7,430,912	\$ 7,069,228	\$ 8,332,797	\$ 10,062,635	\$ 8,519,389	\$ 8,757,932	\$ 8,968,121
ENDING BALANCE	\$ 2,030,541	\$ 2,144,604	\$ 3,370,524	\$ 3,660,653	\$ 2,429,849	\$ 3,011,478	\$ 3,524,266	\$ 4,005,465

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



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. Horizons K-8 is projected to decrease 0.4 FTE. Each of the remaining four charters is expected to see an increase in FTE as compared to the previous year's submitted October Count. Increases are: Boulder Prep, 12.0 FTE; Justice High, 18.0 FTE; Peak to Peak, 2.1 FTE; and, Summit Middle, 1.0 FTE. 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)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING BALANCE	\$ 5,024,238	\$ 5,928,093	\$ 5,239,170	\$ 6,194,576	\$ 6,577,311	\$ 6,752,938	\$ 6,933,306	\$ 7,118,724
REVENUE:								
Per-Pupil Funding:	\$ 15,910,918	\$ 16,577,948	\$ 16,841,470	\$ 17,135,233	\$ 18,576,193	\$ 19,077,750	\$ 19,611,927	\$ 20,082,613
Override Election Revenue	5,014,447	5,140,766	5,189,821	5,286,068	5,519,990	5,669,030	5,827,763	5,967,629
Other State Revenue	461,539	520,737	479,899	485,794	512,276	526,107	540,838	553,818
Fundraising Revenue	32,913	16,852	44,896	63,305	130,000	133,510	137,248	140,542
Loan Proceeds	-	-	1,210,000	-	-	-	-	-
District Capital Contribution	-	-	50,000	-	-	-	-	-
Athletic Fees	18,018	18,758	17,640	16,675	19,530	20,057	20,619	21,114
Instructional Fees	58,109	57,648	57,099	53,081	35,000	35,945	36,951	37,838
Miscellaneous Revenue	2,281,390	2,390,236	2,455,963	1,786,588	1,836,364	1,885,946	1,938,752	1,985,282
CDE Capital Construction	331,093	503,296	539,057	503,788	563,596	578,813	595,020	609,300
TOTAL REVENUES	\$ 24,108,427	\$ 25,226,241	\$ 26,885,845	\$ 25,330,532	\$ 27,192,949	\$ 27,927,158	\$ 28,709,118	\$ 29,398,136
TOTAL RESOURCES	\$ 29,132,665	\$ 31,154,334	\$ 32,125,015	\$ 31,525,108	\$ 33,770,260	\$ 34,680,096	\$ 35,642,424	\$ 36,516,860
TOTAL EXPENDITURES	\$ 23,204,572	\$ 25,915,164	\$ 25,930,439	\$ 24,947,797	\$ 27,017,322	\$ 27,746,790	\$ 28,523,700	\$ 29,208,269
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 811,889	\$ 833,809	\$ 857,156	\$ 877,728
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 23,204,572	\$ 25,915,164	\$ 25,930,439	\$ 24,947,797	\$ 27,829,211	\$ 28,580,599	\$ 29,380,856	\$ 30,085,997
ENDING BALANCE	\$ 5,928,093	\$ 5,239,170	\$ 6,194,576	\$ 6,577,311	\$ 5,941,049	\$ 6,099,497	\$ 6,261,568	\$ 6,430,863
STUDENT FTE:	Funded 2014-15	Funded 2015-16	Funded 2016-17	Funded 2017-18	REVISED 2018-19			
Summit Middle School:	349.0	353.0	354.0	357.0	358.0			
Horizons K-8 School:	332.3	334.5	331.4	332.3	331.9			
Boulder Preparatory High School:	94.0	108.5	104.0	86.6	99.5			
Justice High School:	73.5	80.0	82.0	71.0	89.0			
Peak to Peak K-12 School:	1,413.8	1,414.8	1,412.8	1,412.7	1,414.8			
Total Charter Schools:	2,262.6	2,290.8	2,284.2	2,259.5	2,293.2			

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

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

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,152,174	\$ 1,241,131	\$ 788,736	\$ 1,034,407	\$ 1,209,343
REVENUE:					
Per-Pupil Funding	\$ 2,444,776	\$ 2,558,694	\$ 2,621,446	\$ 2,717,797	\$ 2,915,110
Override Election Revenue	770,088	788,416	800,373	827,530	858,462
Other State Revenue	69,521	78,525	28,974	29,181	29,405
Fundraising Revenue	32,913	16,852	44,896	26,886	-
Athletic Fees	18,018	18,758	17,640	16,675	19,530
Instructional Fees	58,109	57,648	57,099	53,081	35,000
Miscellaneous Revenue	-	5,250	7,673	-	-
CDE Capital Construction	35,271	45,624	49,145	46,951	47,347
TOTAL REVENUE	<u>\$ 3,428,696</u>	<u>\$ 3,569,767</u>	<u>\$ 3,627,246</u>	<u>\$ 3,718,101</u>	\$ 3,904,854
TOTAL RESOURCES	<u>\$ 4,580,870</u>	<u>\$ 4,810,898</u>	<u>\$ 4,415,982</u>	<u>\$ 4,752,508</u>	\$ 5,114,197
EXPENDITURES:					
Personnel	\$ 2,093,422	\$ 2,160,847	\$ 2,299,985	\$ 2,502,179	\$ 2,793,305
Purchased Services	166,442	116,796	148,371	200,254	127,360
Purchased Services from District	926,777	947,776	775,918	831,736	849,237
Supplies	95,286	124,773	107,592	74,220	130,731
Property and Equipment	43,696	13,733	51,259	28,554	54,873
Capital Contributions	-	642,000	80,000	80,000	47,347
Other Uses	14,116	16,237	(81,550)	(173,778)	(147,196)
TOTAL EXPENDITURES	<u>\$ 3,339,739</u>	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	\$ 3,855,657
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 117,146
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,339,739</u>	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	<u>\$ 3,543,165</u>	\$ 3,972,803
ENDING BALANCE	<u>\$ 1,241,131</u>	<u>\$ 788,736</u>	<u>\$ 1,034,407</u>	<u>\$ 1,209,343</u>	\$ 1,141,394
	2014-15	2015-16	2016-17	2017-18	2018-19
FUNDED STUDENT FTE:	349.0	353.0	354.0	357.0	358.0



Summit Middle Charter School (continued)

Service (SRE) Budget by Object

SRE	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	0800/0900'S OTHER USES	2018-19 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	1,345,996	492,583	-	9,500	10,710	94,000	52,853	91,801	\$ 2,097,443
0070 TALENTED AND GIFTED	-	-	-	-	891	-	-	-	891
SRE TOTAL	1,345,996	492,583	-	9,500	11,601	94,000	52,853	91,801	\$ 2,098,334
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	56,983	20,038	-	-	189,262	-	-	-	\$ 266,283
SRE TOTAL	56,983	20,038	-	-	189,262	-	-	-	\$ 266,283
SRE 14 COCOURRICULAR ED/ATHLETICS									
1808 INTRAMURALS - GENERAL	7,700	1,741	-	-	-	-	-	-	\$ 9,441
1815 F BASKETBALL	3,200	699	-	-	-	-	-	-	3,899
1832 F VOLLEYBALL	3,200	699	1,300	-	-	-	-	5,150	10,349
1845 M BASKETBALL	3,200	699	2,700	-	-	-	-	-	6,599
1878 CROSS COUNTRY COED	1,169	255	-	-	-	-	-	-	1,424
1890 COED TRACK & FIELD	6,125	1,465	-	-	-	-	-	-	7,590
1920 MIDDLE SPONSOR STUDENT AC	19,200	4,339	-	-	-	-	-	-	23,539
SRE TOTAL	43,794	9,897	4,000	-	-	-	-	5,150	\$ 62,841
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	71,080	23,700	-	-	-	-	-	-	\$ 94,780
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,990	-	-	-	3,990
SRE TOTAL	71,080	23,700	-	-	3,990	-	-	-	\$ 98,770
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2212 CURRICULUM DEVELOPMENT	-	-	-	-	174	-	-	-	\$ 174
2213 STAFF DEVELOPMENT	24,500	2,825	-	-	9,292	-	-	-	36,617
2222 LIBRARY SUPPORT SVCS	28,631	11,406	-	-	-	8,080	-	-	48,117
SRE TOTAL	53,131	14,231	-	-	9,466	8,080	-	-	\$ 84,908
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	84,470	-	-	-	\$ 84,470
2319 OTHER BOE SERVICES	-	-	79,922	-	-	-	-	5,000	84,922
SRE TOTAL	-	-	79,922	-	84,470	-	-	5,000	\$ 169,392
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	304,573	94,307	8,797	-	1,500	20,000	2,020	-	\$ 431,197
2426 PRNCPL DISCRETIONARY FUND	-	-	-	-	-	8,651	-	-	8,651
2427 SCHOOL MNGD COMPENSATION	189,838	73,154	-	-	-	-	-	-	262,992
SRE TOTAL	494,411	167,461	8,797	-	1,500	28,651	2,020	-	\$ 702,840
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	42,426	-	-	-	\$ 42,426
2540 PRINT/PUBLISH	-	-	-	-	8,129	-	-	-	8,129
SRE TOTAL	-	-	-	-	50,555	-	-	-	\$ 50,555
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	14,349	-	372,482	-	-	(249,147)	\$ 137,684
SRE TOTAL	-	-	14,349	-	372,482	-	-	(249,147)	\$ 137,684
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	20,398	-	-	-	\$ 20,398
2820 COMMUNICATION SERVICES	-	-	-	-	1,452	-	-	-	1,452
2830 HUMAN RESOURCES	-	-	-	-	7,108	-	-	-	7,108
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	100,798	-	-	-	100,798
2850 RISK MANAGEMENT SERVICES	-	-	-	-	54,294	-	-	-	54,294
SRE TOTAL	-	-	-	-	184,050	-	-	-	\$ 184,050
GRAND TOTAL	\$ 2,065,395	\$ 727,910	\$ 107,068	\$ 9,500	\$ 907,376	\$ 130,731	\$ 54,873	\$ (147,196)	\$ 3,855,657


Boulder Preparatory High School

	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED BUDGET	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 166,637	\$ 117,614	\$ 216,748	\$ 271,124	\$ 265,978
REVENUE					
Per-Pupil Funding	\$ 668,805	\$ 787,240	\$ 766,861	\$ 659,352	\$ 803,605
Override Election Revenue	204,993	241,231	234,188	200,795	237,219
Other State Revenue	18,572	24,136	19,514	17,140	20,544
At Risk Supplemental Aid	4,833	6,949	1,400	11,926	-
Miscellaneous Revenue	-	13,980	-	1,414	-
CDE Capital Construction	15,913	28,176	28,876	21,102	29,033
TOTAL REVENUE	<u>\$ 913,116</u>	<u>\$ 1,101,712</u>	<u>\$ 1,050,839</u>	<u>\$ 911,729</u>	<u>\$ 1,090,401</u>
TOTAL RESOURCES	<u>\$ 1,079,753</u>	<u>\$ 1,219,326</u>	<u>\$ 1,267,587</u>	<u>\$ 1,182,853</u>	<u>\$ 1,356,379</u>
EXPENDITURES:					
Personnel	\$ 542,175	\$ 615,663	\$ 648,658	\$ 639,014	\$ 690,000
Purchased Services	50,898	56,694	63,011	51,523	30,000
Purchased Services from District	182,788	217,910	200,809	173,183	212,511
Supplies	53,501	53,807	51,807	45,215	50,000
Property and Equipment	120,530	37,664	37,429	19,695	60,000
Other Uses	12,247	20,840	(5,251)	(11,755)	-
TOTAL EXPENDITURES	<u>\$ 962,139</u>	<u>\$ 1,002,578</u>	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,042,511</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,712</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 962,139</u>	<u>\$ 1,002,578</u>	<u>\$ 996,463</u>	<u>\$ 916,875</u>	<u>\$ 1,075,223</u>
ENDING BALANCE	<u>\$ 117,614</u>	<u>\$ 216,748</u>	<u>\$ 271,124</u>	<u>\$ 265,978</u>	<u>\$ 281,156</u>
	2014-15	2015-16	2016-17	2017-18	2018-19
FUNDED STUDENT FTE:	94.0	108.5	104.0	87.0	99.5



Boulder Preparatory School (continued)

Service (SRE) Budget by Object

SRE	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	0800/0900'S OTHER USES	2018-19 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	2,977	-	-	830,362	\$ 833,339
SRE TOTAL	-	-	-	-	2,977	-	-	830,362	\$ 833,339
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	130,564	-	-	-	\$ 130,564
SRE TOTAL	-	-	-	-	130,564	-	-	-	\$ 130,564
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	1,109	-	-	-	\$ 1,109
SRE TOTAL	-	-	-	-	1,109	-	-	-	\$ 1,109
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	23,477	-	-	-	\$ 23,477
SRE TOTAL	-	-	-	-	23,477	-	-	-	\$ 23,477
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	11,792	-	-	-	\$ 11,792
SRE TOTAL	-	-	-	-	11,792	-	-	-	\$ 11,792
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	5,669	-	-	-	\$ 5,669
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	21,471	-	-	-	21,471
2850 RISK MANAGEMENT SERVICES	-	-	-	-	15,090	-	-	-	15,090
SRE TOTAL	-	-	-	-	42,230	-	-	-	\$ 42,230
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 212,149	\$ -	\$ -	\$ 830,362	\$ 1,042,511



Horizons K-8 School

	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 540,586	\$ 657,085	\$ 685,436	\$ 787,661	\$ 888,813
REVENUE:					
Per-Pupil Funding	\$ 2,314,892	\$ 2,404,697	\$ 2,459,032	\$ 2,522,250	\$2,694,616
Override Election Revenue	764,768	778,476	782,030	804,677	831,864
Other State Revenue	65,548	73,519	74,119	77,522	80,688
Miscellaneous Revenue	264,342	257,887	273,893	265,874	137,500
Fundraising Revenue	-	-	-	36,419	130,000
CDE Capital Construction	28,120	43,103	45,994	43,836	48,423
TOTAL REVENUE	<u>\$ 3,437,670</u>	<u>\$ 3,557,682</u>	<u>\$ 3,635,068</u>	<u>\$ 3,750,578</u>	\$3,923,091
TOTAL RESOURCES	<u>\$ 3,978,256</u>	<u>\$ 4,214,767</u>	<u>\$ 4,320,504</u>	<u>\$ 4,538,239</u>	\$4,811,904
EXPENDITURES:					
Personnel	\$ 2,360,524	\$ 2,559,248	\$ 2,593,489	\$ 2,776,650	\$3,044,415
Purchased Services	155,313	154,277	199,285	170,300	181,849
Purchased Services from District	645,737	664,779	691,182	735,006	740,252
Supplies	62,721	65,443	60,469	74,428	69,200
Property and Equipment	75,226	52,485	74,863	60,188	38,600
Other Uses	21,650	33,099	(86,445)	(167,146)	(58,087)
TOTAL EXPENDITURES	<u>\$ 3,321,171</u>	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	<u>\$ 3,649,426</u>	\$4,016,229
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 113,793
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,321,171</u>	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	<u>\$ 3,649,426</u>	\$4,130,022
ENDING BALANCE	<u>\$ 657,085</u>	<u>\$ 685,436</u>	<u>\$ 787,661</u>	<u>\$ 888,813</u>	\$ 681,882
	2014-15	2015-16	2016-17	2017-18	2018-19
FUNDED STUDENT FTE:	332.3	334.5	331.4	332.9	331.9



Horizons K-8 School (continued)

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2018-19
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	81,460	-	-	-	\$ 81,460
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	3,275,977	3,275,977
SRE TOTAL	-	-	-	-	81,460	-	-	3,275,977	\$ 3,357,437
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	173,931	-	-	-	\$ 173,931
SRE TOTAL	-	-	-	-	173,931	-	-	-	\$ 173,931
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,622	-	-	-	\$ 3,622
SRE TOTAL	-	-	-	-	3,622	-	-	-	\$ 3,622
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	77,627	-	-	-	\$ 77,627
SRE TOTAL	-	-	-	-	77,627	-	-	-	\$ 77,627
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	38,989	-	-	-	\$ 38,989
2540 BUSINESS PRINT SERVICES	-	-	-	-	7,470	-	-	-	7,470
SRE TOTAL	-	-	-	-	46,459	-	-	-	\$ 46,459
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	185,544	-	-	-	\$ 185,544
SRE TOTAL	-	-	-	-	185,544	-	-	-	\$ 185,544
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	18,746	-	-	-	\$ 18,746
2820 COMMUNICATION SERVICES	-	-	-	-	3,629	-	-	-	3,629
2830 HUMAN RESOURCES	-	-	-	-	6,706	-	-	-	6,706
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	92,633	-	-	-	92,633
2850 RISK MANAGEMENT SERVICES	-	-	-	-	49,895	-	-	-	49,895
SRE TOTAL	-	-	-	-	171,609	-	-	-	\$ 171,609
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 740,252	\$ -	\$ -	\$ 3,275,977	\$ 4,016,229



Justice High School

	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 70,126	\$ 140,765	\$ 232,686	\$ 160,544	\$ 159,121
REVENUE:					
Per-Pupil Funding	\$ 598,355	\$ 571,395	\$ 604,599	\$ 541,758	\$ 722,010
Override Election Revenue	81,524	90,691	95,160	87,014	115,938
Other State Revenue	14,898	17,796	18,502	16,704	21,827
At Risk Supplemental Aid	22,391	50,760	45,514	50,473	-
Loan Proceeds	-	-	1,210,000	-	-
Miscellaneous Revenue	7,595	18,015	24,738	26,973	-
District Capital Contribution	-	-	50,000	-	-
CDE Capital Construction	12,443	20,679	22,768	18,728	25,969
TOTAL REVENUE	<u>\$ 737,206</u>	<u>\$ 769,336</u>	<u>\$ 2,071,281</u>	<u>\$ 741,650</u>	<u>\$ 885,744</u>
TOTAL RESOURCES	<u>\$ 807,332</u>	<u>\$ 910,101</u>	<u>\$ 2,303,967</u>	<u>\$ 902,194</u>	<u>\$1,044,865</u>
EXPENDITURES:					
Personnel	\$ 309,096	\$ 256,709	\$ 377,986	\$ 324,912	\$ 312,737
Purchased Services	145,008	131,545	80,892	25,009	48,150
Purchased Services from District	146,839	160,808	184,764	164,241	216,663
Supplies	33,116	84,399	85,706	72,448	78,800
Property and Equipment	-	-	1,250,000	-	113,568
Other Uses	32,508	43,954	164,075	156,463	241,325
TOTAL EXPENDITURES	<u>\$ 666,567</u>	<u>\$ 677,415</u>	<u>\$ 2,143,423</u>	<u>\$ 743,073</u>	<u>\$1,011,243</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,572</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 666,567</u>	<u>\$ 677,415</u>	<u>\$ 2,143,423</u>	<u>\$ 743,073</u>	<u>\$1,037,815</u>
ENDING BALANCE	<u>\$ 140,765</u>	<u>\$ 232,686</u>	<u>\$ 160,544</u>	<u>\$ 159,121</u>	<u>\$ 7,050</u>
	2014-15	2015-16	2016-17	2017-18	2018-19
FUNDED STUDENT FTE:	73.5	80.0	82.0	71.0	89.0



Justice High School (continued)

Service (SRE) Budget by Object

SRE	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	0800/0900'S OTHER USES	2018-19 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	47,200	17,809	15,000	2,000	40,536	52,000	-	237,315	\$ 411,860
0070 TALENTED AND GIFTED	-	-	-	-	221	-	-	-	221
SRE TOTAL	47,200	17,809	15,000	2,000	40,757	52,000	-	237,315	\$ 412,081
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	116,786	-	-	-	\$ 116,786
SRE TOTAL	-	-	-	-	116,786	-	-	-	\$ 116,786
SRE 14 COCURRENTRIAL ED/ATHLETICS									
1800 COCURRENTRIAL ACTIVITIES	-	-	7,000	-	-	9,000	-	4,000	\$ 20,000
1850 M FOOTBALL	-	-	1,300	-	-	4,000	-	-	5,300
SRE TOTAL	-	-	8,300	-	-	13,800	-	4,000	\$ 26,100
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	660	-	-	-	\$ 660
SRE TOTAL	-	-	-	-	660	-	-	-	\$ 660
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	20,999	-	-	-	\$ 20,999
2317 AUDIT SERVICES	-	-	2,650	-	-	-	-	-	2,650
SRE TOTAL	-	-	2,650	-	20,999	-	-	-	\$ 23,649
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	160,350	49,935	-	-	-	-	-	-	\$ 210,285
SRE TOTAL	160,350	49,935	-	-	-	-	-	-	\$ 210,285
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	10,547	-	-	-	\$ 10,547
2516 FINANCIAL ACCOUNTING SVCS	30,792	6,651	-	-	-	-	-	-	37,443
SRE TOTAL	30,792	6,651	-	-	10,547	-	-	-	\$ 47,990
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	1,425	13,000	-	10	\$ 14,435
SRE TOTAL	-	-	-	-	1,425	13,000	-	10	\$ 14,435
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	1,700	-	5,071	-	-	-	\$ 6,771
2820 COMMUNICATION SERVICES	-	-	-	-	361	-	-	-	361
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	25,059	-	-	-	25,059
2850 RISK MANAGEMENT SERVICES	-	-	-	-	13,498	-	-	-	13,498
SRE TOTAL	-	-	1,700	-	43,989	-	-	-	\$ 45,689
GRAND TOTAL	\$ 238,342	\$ 74,395	\$ 27,650	\$ 2,000	\$ 235,163	\$ 78,800	\$ 113,568	\$ 241,325	\$ 1,011,243



Peak to Peak K-12 School

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 3,094,715	\$ 3,771,498	\$ 3,315,564	\$ 3,940,840	\$ 4,054,056
REVENUE:					
Per-Pupil Funding	\$ 9,884,090	\$ 10,255,922	\$ 10,389,532	\$10,694,076	\$ 11,440,852
Override Election Revenue	3,193,074	3,241,952	3,278,070	3,366,052	3,476,507
Other State Revenue	293,000	326,761	338,790	345,247	359,812
Miscellaneous Revenue	1,982,229	2,037,395	2,102,745	1,429,928	1,698,864
CDE Capital Construction	239,346	365,714	392,274	373,171	412,824
TOTAL REVENUE	<u>\$ 15,591,739</u>	<u>\$ 16,227,744</u>	<u>\$ 16,501,411</u>	<u>\$ 16,208,474</u>	\$ 17,388,859
TOTAL RESOURCES	<u>\$ 18,686,454</u>	<u>\$ 19,999,242</u>	<u>\$ 19,816,975</u>	<u>\$ 20,149,314</u>	\$ 21,442,915
EXPENDITURES:					
Personnel	\$ 8,770,305	\$ 9,700,982	\$ 10,073,595	\$ 10,479,360	\$ 11,373,807
Purchased Services	2,238,369	2,451,992	2,652,499	1,932,146	1,784,398
Purchased Services from District	2,658,707	1,753,355	1,835,005	1,910,493	1,999,596
Supplies	860,233	1,127,168	995,940	1,280,656	1,369,624
Property and Equipment	187,292	1,322,359	70,028	843,445	564,257
Other Uses	200,050	327,822	249,068	(350,842)	-
TOTAL EXPENDITURES	<u>\$ 14,914,956</u>	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 16,095,258</u>	\$ 17,091,682
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 521,666
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 14,914,956</u>	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 16,095,258</u>	\$ 17,613,348
ENDING BALANCE	<u>\$ 3,771,498</u>	<u>\$ 3,315,564</u>	<u>\$ 3,940,840</u>	<u>\$ 4,054,056</u>	\$ 3,829,567
	2014-15	2015-16	2016-17	2017-18	2018-19
FUNDED STUDENT FTE:	1,413.8	1,414.8	1,412.8	1,414.8	1,414.8



Peak to Peak K-12 School (continued)

Service (SRE) Budget by Object

SRE	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	0800/0900'S OTHER USES	2018-19 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	348,866	-	-	15,092,086	\$ 15,440,952
0070 TALENTED AND GIFTED	-	-	-	-	18,090	-	-	-	18,090
SRE TOTAL	-	-	-	-	366,956	-	-	15,092,086	\$ 15,459,042
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	744,889	-	-	-	\$ 744,889
SRE TOTAL	-	-	-	-	744,889	-	-	-	\$ 744,889
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	8,076	-	-	-	\$ 8,076
SRE TOTAL	-	-	-	-	8,076	-	-	-	\$ 8,076
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	286,616	-	-	-	\$ 286,616
SRE TOTAL	-	-	-	-	286,616	-	-	-	\$ 286,616
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	110,936	-	-	-	\$ 110,936
SRE TOTAL	-	-	-	-	110,936	-	-	-	\$ 110,936
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	80,282	-	-	-	\$ 80,282
2830 HUMAN RESOURCES	-	-	-	-	5,126	-	-	-	5,126
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	396,715	-	-	-	396,715
SRE TOTAL	-	-	-	-	482,123	-	-	-	\$ 482,123
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,999,596	\$ -	\$ -	\$ 15,092,086	\$ 17,091,682



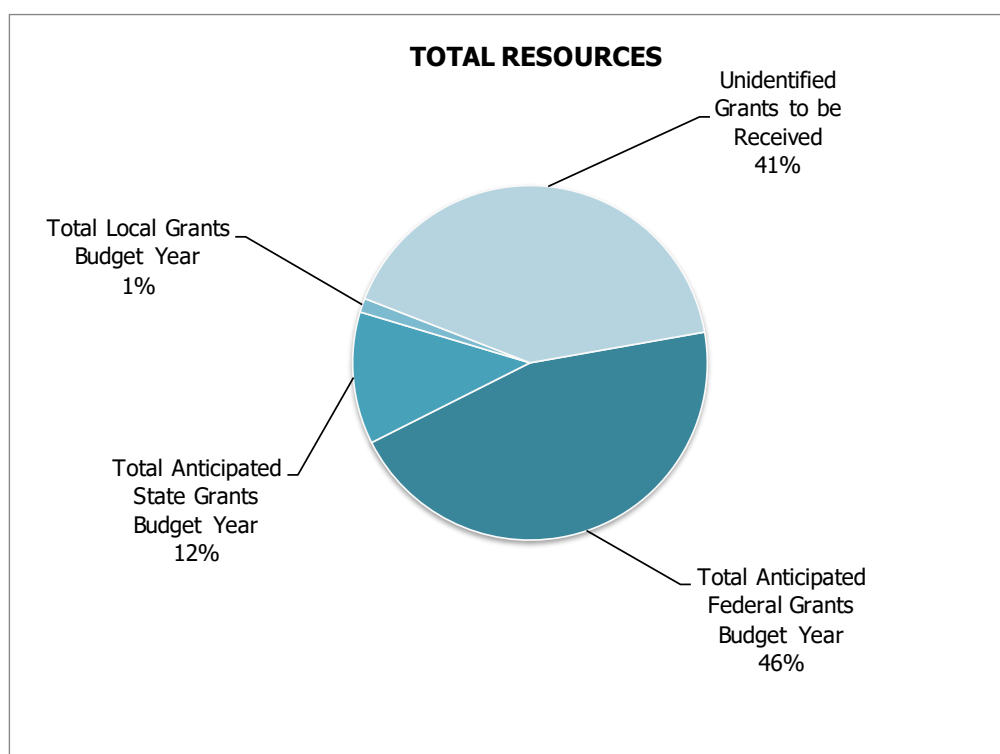
SPECIAL REVENUE FUNDS

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Governmental Designated-Purpose Grants Fund

The district will receive funding in FY19 from two key sources, ESSA and IDEA Part B. The FY19 allocations for ESSA decreased by approximately 14.0 percent, in comparison with FY18. The IDEA Part B programs increased by approximately 4.0 percent in comparison with FY18. Awards received prior to FY17 that continue to be funded include a 21st Century Grant Cohort 7 for Alicia Sanchez; School Counselor Corps Grants at Justice High and Nederland Middle/High School and a School Health Professional Grant supporting various High School programs. FY19 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	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ 79,345	\$ 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	99,865	93,452	95,067	109,633	117,278
84.010A	Title I, Grants to Local Education Agencies	July - June	2,089,797	2,100,453	2,294,331	2,170,949	1,923,882
84.011	Migrant Education	July - June	-	-	6,124	-	-
84.027	Special Education: IDEA Part B	July - June	5,287,088	4,914,818	5,354,926	5,054,709	5,464,249
84.048A	Vocational Education - Carl Perkins Secondary	July - June	118,000	127,392	137,916	139,150	126,404
84.060A	Title VII, Part A: Indian Education	July - June	12,942	15,994	18,830	18,744	19,112
84.126	School to Work Alliance Program (SWAP)	July - June	402,526	477,748	-	-	-
84.173	IDEA: Special Education: Preschool Grants	July - June	118,176	132,647	112,920	114,809	116,393
84.184	Safe and Drug Free Schools and Communities	Aug - Aug	32,126	-	-	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	35,805	39,575	-	-	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	402,540	126,760	148,696	188,875	140,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	438,068	360,488	317,242	-	144,577
84.330	Advanced Placement for Disadvantaged Students	July - June	5,130	5,978	4,704	-	-
84.365A	Title III, English Language Acquisition	July - June	190,930	171,091	204,293	231,978	207,553
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	693,754	667,619	664,711	490,169	519,924
84.412	RTTT Early Childhood-Readiness Assessment	July - June	-	19,690	-	-	-
84.413	Race to the Top	July - June	74,479	800	-	-	-
84.424A	Title IV, Part A, Student Support and Academic Enrichm	July - June	-	-	-	11,453	63,685
			\$ 10,080,571	\$ 9,289,727	\$ 9,471,311	\$ 8,577,508	\$ 8,843,057
STATE GRANT NAME							
	School of Excellence	Indefinite	\$ 1,547	\$ -	\$ -	\$ -	\$ -
	Comprehensive Health Education Program	July - June	27,187	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	525,490	447,835	490,685	182,661	240,000
	State Grants for Libraries	July - June	7,334	9,274	9,517	9,291	9,182
	State Grant NTNL Board Certification	July - June	241,504	230,504	222,240	210,240	-
	State Grant - Public Health and Environment	Jan - Dec	4,300	25,000	25,146	-	-
	State Grant - Parks and Wildlife	July - June	-	-	-	750	-
	State Grant - Colorado Brain Injury Program	July - June	2,500	-	-	-	-
	State Grant - Student Re-Engagement	July - June	-	9,850	217,822	196,869	194,869
	State Grant - School Health Professionals	July - June	113,552	201,861	329,099	901,153	957,700
	State Grant - School CPR and AED Training	July - June	10,668	-	-	-	-
	State Grant - School Turnaround Leaders Development	July - June	-	19,399	-	12,165	-
	State Grant - Gifted Education Universal Screening	July - June	48,158	46,283	37,094	46,384	42,016
	State Grant - Bullying Prevention and Education Grant	July - June	-	-	26,456	31,757	32,500
	State Grant - Career Success Pilot Program	July - June	-	-	-	29,843	119,949
	State Grant - SWAP	July - June	-	-	452,788	482,982	491,984
	State Grant - SAPI	Jan - June	37,413	9,695	-	-	-
	State Grant - School Safety Resource Center	Nov - Oct	-	5,859	4,317	-	-
	State Grant - TGYS	July - June	-	-	-	74,165	74,443
	Expelled and At-Risk	Mar - June	173,496	294,319	253,183	147,261	-
	Expelled and At-Risk Targeted Intervention-Justice High	July - June	-	-	-	-	159,000
	Expelled and At-Risk - Boulder Prep	July - June	-	-	-	73,157	-
	TOTAL STATE GRANTS		\$ 1,193,149	\$ 1,350,313	\$ 2,094,887	\$ 2,420,509	\$ 2,351,643
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		10,080,571	9,289,727	9,471,311	8,577,508	8,843,057
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		1,193,149	1,350,313	2,094,887	2,420,509	2,351,643
	TOTAL LOCAL GRANTS BUDGET YEAR		760,001	906,614	475,839	532,949	250,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	8,055,300
	TOTAL BUDGET		\$ 12,033,721	\$ 11,546,654	\$ 12,042,037	\$ 11,530,966	\$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.

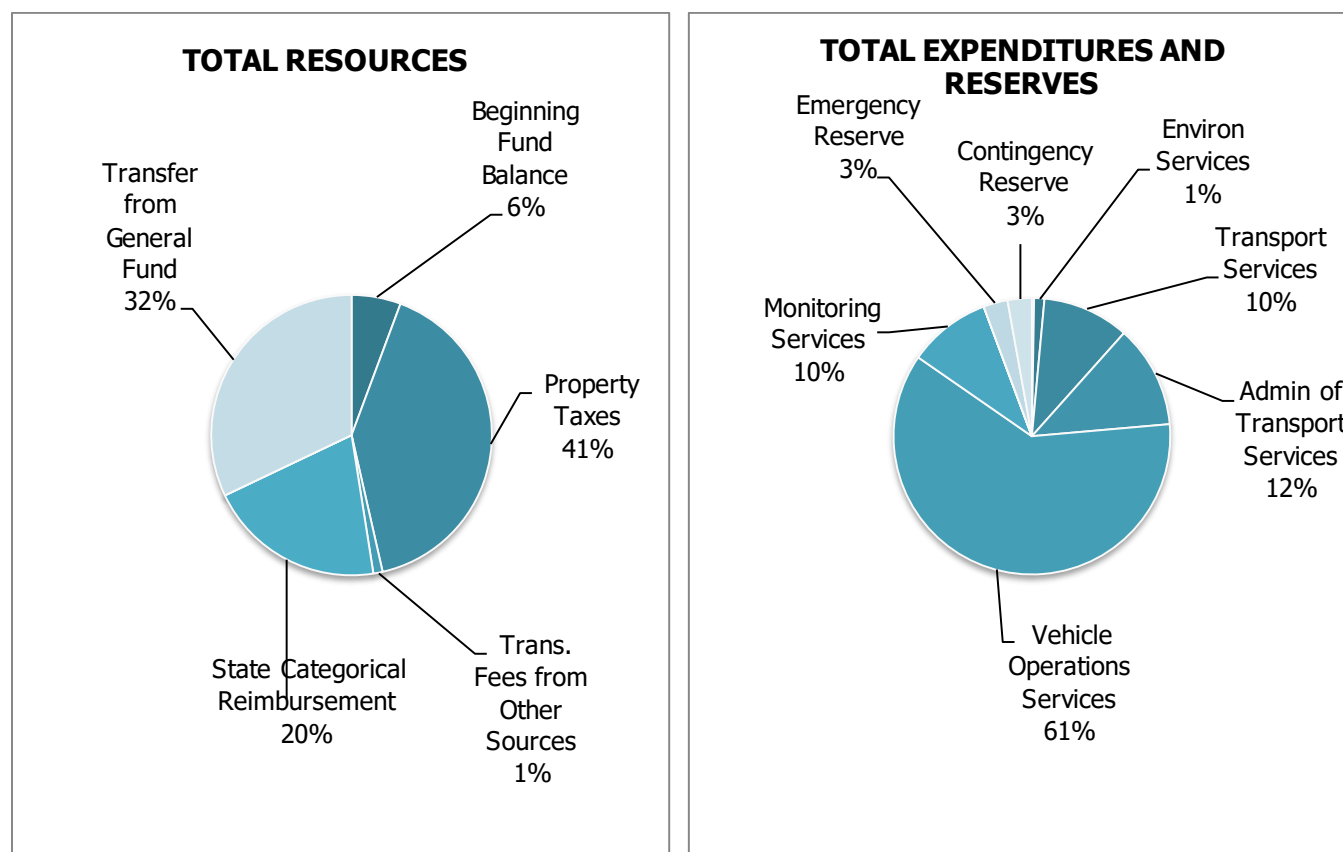
Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

Note: Grants received change year to year, therefore the district does not project funding in the Grants Fund.



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 \$15.6M. Driver and monitor compensation is \$12.0M. The 2018-19 Revised Adopted Budget includes steps, COLA, PERA, and fixed benefit increases across all job classes. The fund maintains a Contingency Reserve to be used as appropriate expenses are identified. Adequate budget has been allocated to cover these anticipated costs for the 2018-19 fiscal year with an increase in the General Operating Fund transfer and, where applicable, other revenue sources.





Transportation Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 724,040	\$ 415,278	\$ 437,017	\$ 883,459	\$ 1,010,192	\$ 1,008,330	\$ 1,029,736	\$ 1,048,654
REVENUE:								
Property Taxes	\$ 7,253,678	\$ 7,234,968	\$ 7,203,754	\$ 7,280,492	\$ 7,263,500	\$ 7,260,000	\$ 7,260,000	\$ 7,260,000
Trans. Fees from Other Sources	234,239	191,419	224,208	182,435	190,000	190,000	190,000	190,000
State Categorical Reimbursement	3,302,904	3,373,313	3,430,978	3,456,332	3,636,007	3,865,266	3,947,324	4,019,840
CDE Audit Adjustment	(41,808)	-	4,946	-	-	-	-	-
One-Time Transfer from General Operating Fund	574,410	681,000	-	-	-	-	-	-
Transfer from General Operating Fund	2,252,209	3,276,620	4,410,268	4,387,845	5,714,135	5,868,417	6,099,159	6,380,099
TOTAL REVENUE	\$ 13,575,632	\$ 14,757,320	\$ 15,274,154	\$ 15,307,104	\$16,803,642	\$ 17,183,683	\$ 17,496,483	\$ 17,849,939
TOTAL RESOURCES	<u>\$ 14,299,672</u>	<u>\$ 15,172,598</u>	<u>\$ 15,711,171</u>	<u>\$ 16,190,563</u>	<u>\$17,813,834</u>	<u>\$ 18,192,013</u>	<u>\$ 18,526,219</u>	<u>\$ 18,898,593</u>
EXPENDITURES:								
Maintenance & Operations	\$ 32,894	\$ 28,685	\$ 29,067	\$ 33,551	\$ 45,400	\$ 46,626	\$ 47,932	\$ 49,082
Environmental Services	170,894	147,238	140,624	140,707	214,826	220,626	226,804	232,247
Transportation Services	1,730,100	1,591,717	1,814,367	1,829,939	1,804,424	1,804,424	1,804,424	1,804,424
Admin of Transportation Services	1,590,871	1,724,061	1,891,120	2,234,549	2,140,569	2,198,364	2,259,918	2,314,156
Vehicle Operations Services	8,889,821	9,746,285	9,339,428	9,472,056	10,875,177	11,120,551	11,317,194	11,563,948
Monitoring Services	1,469,814	1,497,595	1,613,106	1,469,569	1,725,108	1,771,686	1,821,293	1,865,004
TOTAL EXPENDITURES	<u>\$ 13,884,394</u>	<u>\$ 14,735,581</u>	<u>\$ 14,827,712</u>	<u>\$ 15,180,371</u>	<u>\$16,805,504</u>	<u>\$ 17,162,277</u>	<u>\$ 17,477,565</u>	<u>\$ 17,828,861</u>
RESERVES:								
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 504,165	\$ 514,868	\$ 524,327	\$ 534,866
CONTINGENCY RESERVE	-	-	-	-	504,165	514,868	524,327	534,866
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,008,330</u>	<u>\$ 1,029,736</u>	<u>\$ 1,048,654</u>	<u>\$ 1,069,732</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 13,884,394</u>	<u>\$ 14,735,581</u>	<u>\$ 14,827,712</u>	<u>\$ 15,180,371</u>	<u>\$17,813,834</u>	<u>\$ 18,192,013</u>	<u>\$ 18,526,219</u>	<u>\$ 18,898,593</u>
ENDING BALANCE	<u>\$ 415,278</u>	<u>\$ 437,017</u>	<u>\$ 883,459</u>	<u>\$ 1,010,192</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

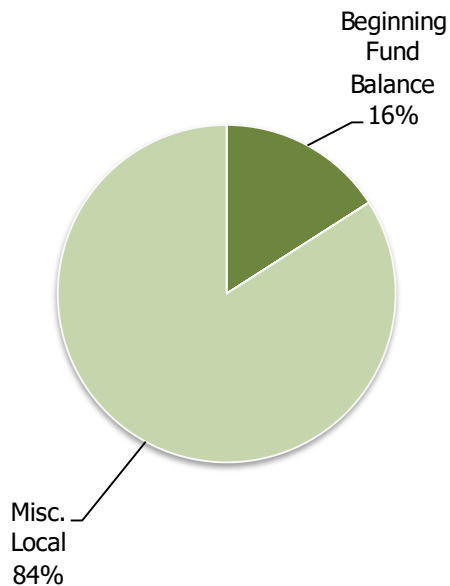
*Projections are based on the Denver-Aurora-Lakewood CPI.



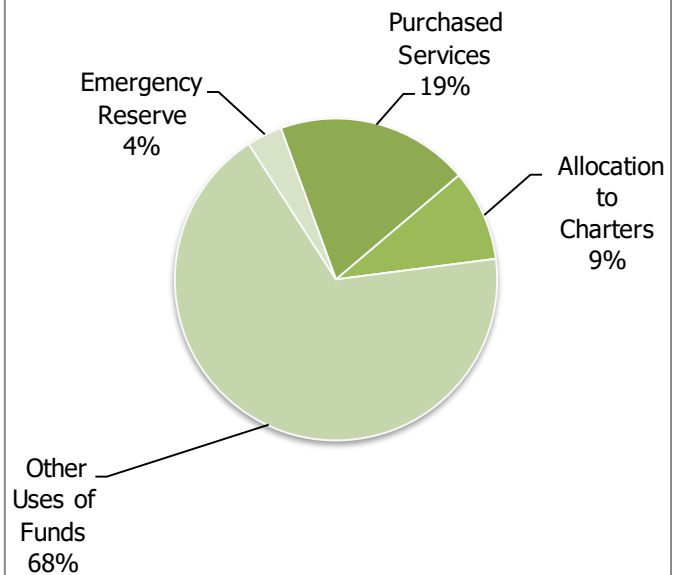
Operations & Technology Fund

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 2018-19, the levy was increased to 3.709 mills (an increase of 1 mill as compared to 2017-18.)

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Operations & Technology Fund (continued)

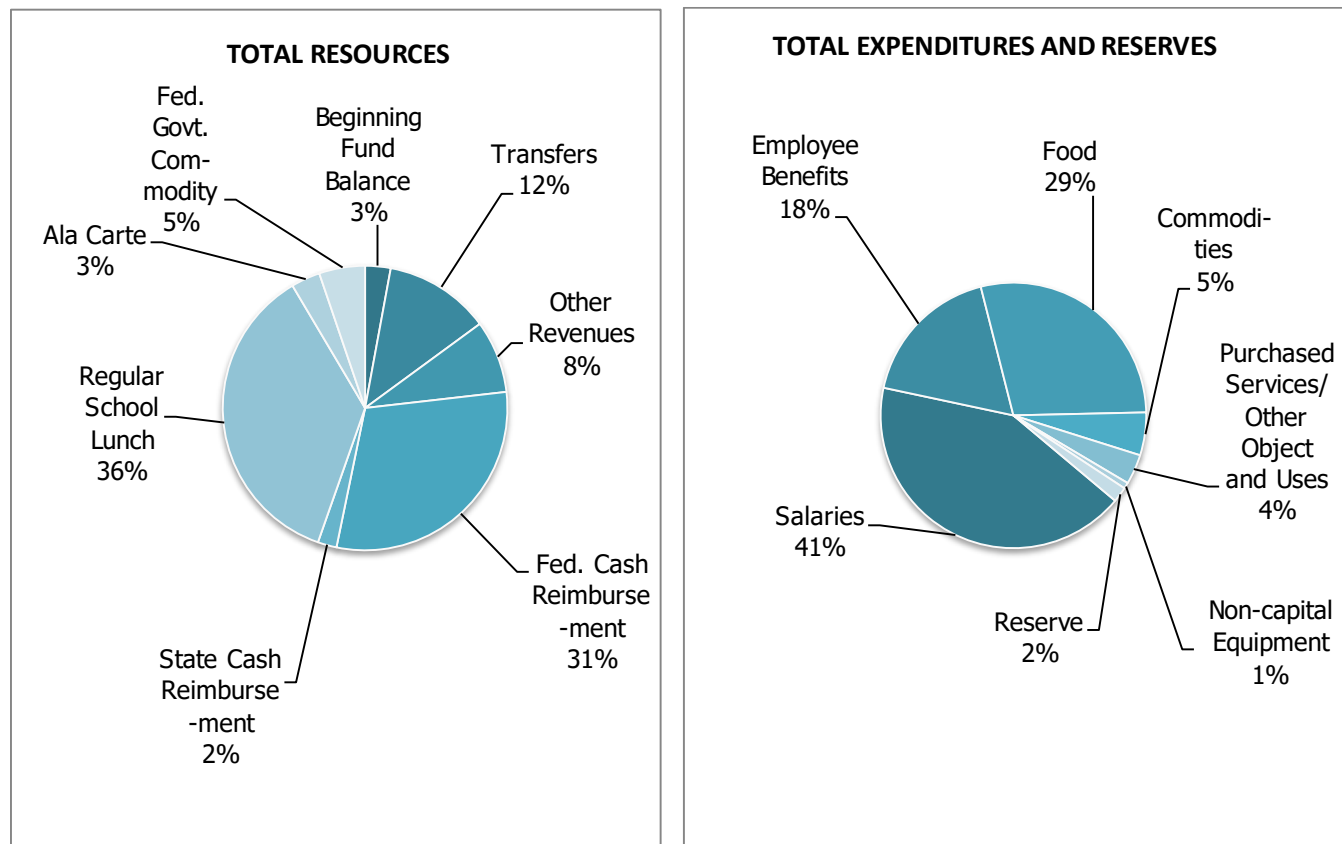
	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET *		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,679,595	\$ 4,624,117	\$ 13,096,990	\$ 17,569,862	\$ 26,042,735
REVENUE:								
Property Taxes - Election	-	-	9,839,777	17,901,870	24,399,672	24,399,672	24,399,672	24,399,672
TOTAL REVENUE	\$ -	\$ -	\$ 9,839,777	\$ 17,901,870	\$ 24,399,672	\$ 24,399,672	\$ 24,399,672	\$ 24,399,672
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,839,777</u>	<u>\$ 19,581,465</u>	<u>\$ 29,023,789</u>	<u>\$ 37,496,661</u>	<u>\$ 41,969,534</u>	<u>\$ 50,442,407</u>
EXPENDITURES:								
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -
Allocation to Charters	-	-	767,092	1,340,934	1,889,782	1,889,782	1,889,782	1,889,782
Other Uses	-	-	7,393,090	13,616,414	14,037,017	14,037,017	14,037,017	14,037,017
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,160,182</u>	<u>\$ 14,957,348</u>	<u>\$ 19,926,799</u>	<u>\$ 19,926,799</u>	<u>\$ 15,926,799</u>	<u>\$ 15,926,799</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 731,990	\$ 731,990	\$ 731,990	\$ 731,990
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,160,182</u>	<u>\$ 14,957,348</u>	<u>\$ 20,658,789</u>	<u>\$ 20,658,789</u>	<u>\$ 16,658,789</u>	<u>\$ 16,658,789</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,679,595</u>	<u>\$ 4,624,117</u>	<u>\$ 8,365,000</u>	<u>\$ 16,837,872</u>	<u>\$ 25,310,745</u>	<u>\$ 33,783,618</u>

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



Food Services Fund

The Food Services Program will serve approximately 13,000 meals per day using Regional Production Centers to serve 51 schools, including the new Meadowlark K-8 School in Erie, and 2 Head Start Programs. The program is primarily dependent on Food Service revenue from 172 serving days. A transfer of \$857,616 plus an estimated \$269,072 for COLA (3.40%), annual step increases and rising health insurance costs, will be provided by the General Operating Fund for the 2018-19 fiscal year. Lunch prices will not increase during the 2018-19 fiscal year.





Food Services Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 29,867	\$ 113,920	\$ 163,068	\$ 198,072	\$ 271,237	\$ 174,082	\$ 182,296	\$ 187,997
REVENUE:								
Over/Under	\$ (547)	\$ (2,300)	\$ (82)	\$ 1,239	\$ (500)	\$ (514)	\$ (528)	\$ (541)
A la Carte	520,204	487,380	333,356	297,710	309,410	337,252	347,727	356,072
Regular School Lunch	2,837,629	2,853,150	3,113,330	3,253,963	3,380,534	3,491,808	3,589,579	3,675,061
Federal Cash Reimbursement	2,936,851	2,924,339	2,948,710	2,881,267	2,812,753	2,888,697	2,969,581	3,040,851
State Cash Reimbursement	85,633	96,771	92,971	93,677	102,558	105,327	108,276	110,875
Catering	293,438	346,981	376,260	454,156	483,100	516,144	531,631	543,890
Reduced Price Meals	13,711	13,416	13,295	13,496	5,882	6,041	6,210	6,359
Federal Government Commodities	371,553	475,140	501,008	483,341	488,310	501,494	515,536	527,909
Miscellaneous Local	47,969	85,070	47,740	61,089	40,000	41,080	42,230	43,244
Snack Revenue	107,176	96,117	99,226	105,060	107,832	110,743	113,844	116,576
Breakfast Revenue	85,709	75,000	97,834	125,128	142,656	156,508	160,890	164,751
Headstart	45,289	46,592	44,874	52,495	92,376	94,870	97,526	99,867
Transfer from General Operating Fund	494,925	757,402	595,446	857,616	1,126,688	1,157,109	1,189,508	1,218,056
TOTAL REVENUE	\$ 7,839,540	\$ 8,255,058	\$ 8,263,968	\$ 8,680,237	\$ 9,091,599	\$ 9,406,559	\$ 9,672,010	\$ 9,902,970
TOTAL RESOURCES	\$ 7,869,407	\$ 8,368,978	\$ 8,427,036	\$ 8,878,309	\$ 9,362,836	\$ 9,580,641	\$ 9,854,306	\$ 10,090,967
EXPENDITURES:								
Personnel	\$ 4,405,933	\$ 4,779,591	\$ 4,883,809	\$ 5,186,022	\$ 5,611,285	\$ 5,724,284	\$ 5,919,126	\$ 6,061,183
Purchased Services	115,678	116,337	124,917	144,286	140,000	143,780	146,328	149,840
Food	2,581,776	2,646,174	2,461,062	2,502,830	2,677,820	2,750,121	2,798,853	2,866,025
Commodities	372,138	400,484	501,008	483,341	488,310	501,494	515,536	527,909
Other Uses	189,048	161,442	163,381	178,124	170,339	174,938	179,836	183,650
Non-capital Equipment	63,550	76,942	62,404	84,046	69,000	70,863	72,847	74,595
Other Objects and Uses	27,364	24,940	32,383	28,423	32,000	32,865	33,783	34,595
TOTAL EXPENDITURES	\$ 7,755,487	\$ 8,205,910	\$ 8,228,964	\$ 8,607,072	\$ 9,188,754	\$ 9,398,345	\$ 9,666,309	\$ 9,897,797
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 134,082	\$ 139,606	\$ 143,577	\$ 146,988
GAAP RESERVES	-	-	-	-	40,000	42,690	44,420	46,182
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 174,082	\$ 182,296	\$ 187,997	\$ 193,170
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 7,755,487	\$ 8,205,910	\$ 8,228,964	\$ 8,607,072	\$ 9,362,836	\$ 9,580,641	\$ 9,854,306	\$ 10,090,967
ENDING BALANCE	\$ 113,920	\$ 163,068	\$ 198,072	\$ 271,237	\$ -	\$ -	\$ -	\$ -

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

*Beginning in 2014-15, the state Financial Policies and Procedures committee recategorized this Fund as a Special Revenue Fund and is no longer an Enterprise Fund.



DEBT SERVICE FUNDS

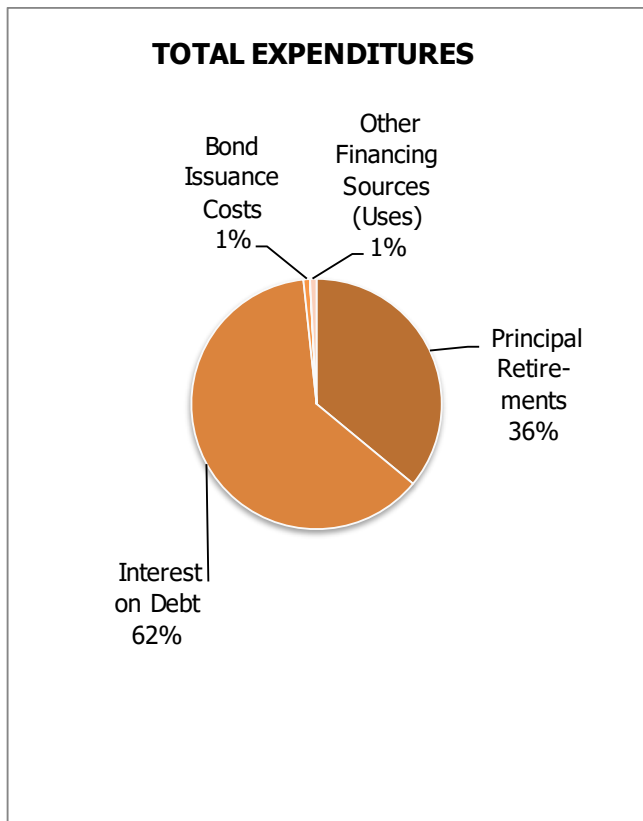
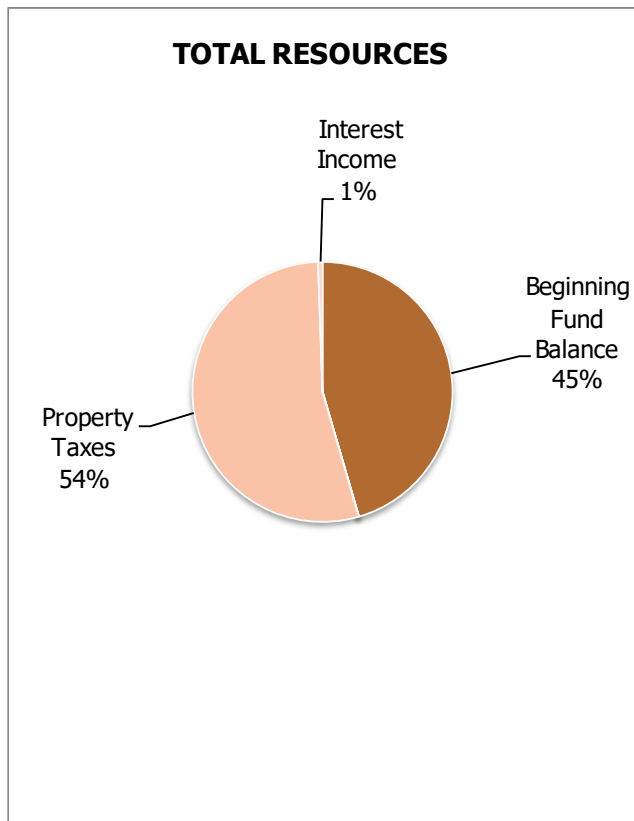
Bond Redemption Fund 264



Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2018 is set at 8.150 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	\$703,570,000	\$ 554,734,188	\$1,258,304,188





Bond Redemption Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 24,822,129	\$ 33,532,514	\$ 38,491,424	\$ 48,173,528	\$ 44,961,935	\$ 48,597,744	\$ 42,630,250	\$ 43,436,625
REVENUE:								
Delinquent Property Taxes	\$ 73,764	\$ 64,914	\$ 58,042	\$ 44,422	\$ 30,000	\$ 21,000	\$ 23,000	\$ 25,000
Property Taxes	36,692,634	45,610,085	51,876,547	53,674,527	53,310,308	54,750,000	55,300,000	55,000,000
Interest Income	23,061	68,683	221,005	468,220	550,000	200,000	200,000	200,000
TOTAL REVENUE	\$ 36,789,459	\$ 45,743,682	\$ 52,155,594	\$ 54,187,169	\$ 53,890,308	\$ 54,971,000	\$ 55,523,000	\$ 55,225,000
TOTAL RESOURCES	<u>\$ 61,611,588</u>	<u>\$ 79,276,196</u>	<u>\$ 90,647,018</u>	<u>\$ 102,360,697</u>	\$ 98,852,243	<u>\$ 103,568,744</u>	<u>\$ 98,153,250</u>	<u>\$ 98,661,625</u>
EXPENDITURES:								
Principal Retirements	\$ 13,370,000	\$ 13,835,000	\$ 19,225,000	\$ 22,265,000	\$ 18,395,000	\$ 23,220,000	\$ 18,535,000	\$ 19,930,000
Interest on Debt	14,706,524	26,946,722	23,245,440	35,130,212	31,847,499	37,706,350	36,169,250	35,582,275
Bond Issuance Costs	-	-	413,681	-	425,000	-	-	-
Other - Paying Agent Fees	2,550	3,050	3,050	3,550	12,000	12,144	12,375	12,610
TOTAL EXPENDITURES	\$ 28,079,074	\$ 40,784,772	\$ 42,887,171	\$ 57,398,762	\$ 50,679,499	\$ 60,938,494	\$ 54,716,625	\$ 55,524,885
OTHER FINANCING SOURCES (USES)								
Proceeds from Debt Issuance	\$ -	\$ -	\$ 93,740,000	\$ -	\$172,605,000	\$ -	\$ -	\$ -
Bond Premium	-	-	7,671,051	-	-	-	-	-
Payment to Escrow Agent	-	-	(100,997,370)	-	(172,180,000)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 413,681</u>	<u>\$ -</u>	\$ 425,000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 33,532,514</u>	<u>\$ 38,491,424</u>	<u>\$ 48,173,528</u>	<u>\$ 44,961,935</u>	\$ 48,597,744	<u>\$ 42,630,250</u>	<u>\$ 43,436,625</u>	<u>\$ 43,136,740</u>

*Projections are calculated based on anticipated debt service requirements in future years.



CAPITAL PROJECTS FUNDS

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2006 Building Fund

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,231,131	\$ -	\$ -	\$ -	\$ -
REVENUE:					
Interest Income	\$ 737	\$ -	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-	-	-
TOTAL REVENUE	\$ 737	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 1,231,868</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Phase II Building Fund Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus Funds Projects	<u>1,231,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,231,868</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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.

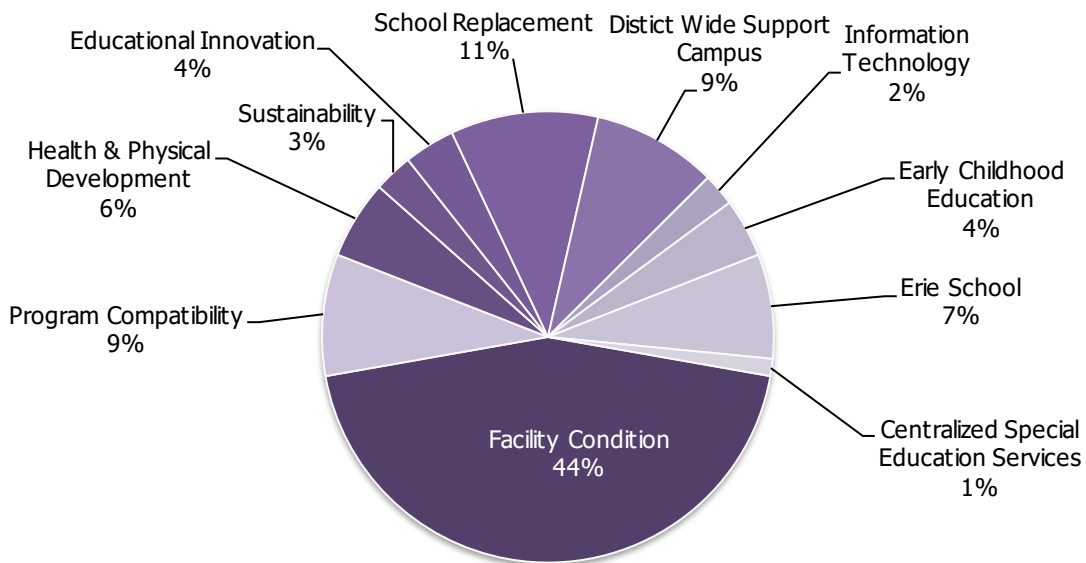
Centralized Special Education funding will allow staff and the community to engage in a visioning process to identify program and facility needs with construction to follow.



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
District 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
TOTAL COST	\$	531,390,000
Inflation		37,230,000
Project Reserve		7,900,000
Additional Reserve (Bond Premium)		60,137,500
Investment Earnings		10,500,000
Other Contributions		5,403,818
TOTAL COST	\$	652,561,318

2014-2022 BUILDING FUND PROJECT SUMMARY





2014 Building Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ -	\$ 277,155,593	\$ 213,889,151	\$ 279,402,989	\$ 149,279,877	\$ 152,110,396	\$ 56,625,463	\$ 6,195,973
REVENUE:								
Net Bond Proceeds	\$ 280,812,900	\$ -	\$ 219,324,600	\$ -	\$ 136,520,000	\$ -	\$ -	\$ -
Interest Income	27,824	1,434,675	1,506,530	3,363,362	2,750,000	1,250,000	150,000	17,609
School Contributions	-	1,322,099	80,000	80,000	80,000	80,000	80,000	-
Sale of Land/Building	-	-	-	-	743,795	-	-	-
Other Local Revenue	-	21,100	217,014	643,753	2,060,000	-	-	-
TOTAL REVENUE	\$ 280,840,723	\$ 2,777,874	\$ 221,128,144	\$ 4,087,115	\$ 142,153,795	\$ 1,330,000	\$ 230,000	\$ 17,609
TOTAL RESOURCES	<u>\$ 280,840,723</u>	<u>\$ 279,933,467</u>	<u>\$ 435,017,295</u>	<u>\$ 283,490,104</u>	<u>\$ 291,433,672</u>	<u>\$ 153,440,396</u>	<u>\$ 56,855,463</u>	<u>\$ 6,213,582</u>
EXPENDITURES:								
Capital Outlays	\$ 2,771,399	\$ 66,044,316	\$ 155,044,701	\$ 134,210,227	\$ 138,806,613	\$ 96,814,933	\$ 50,659,490	\$ 5,209,641
Bond Issuance Costs	913,732	-	569,605	-	516,663	-	-	-
TOTAL EXPENDITURES	<u>\$ 3,685,131</u>	<u>\$ 66,044,316</u>	<u>\$ 155,614,306</u>	<u>\$ 134,210,227</u>	<u>\$ 139,323,276</u>	<u>\$ 96,814,933</u>	<u>\$ 50,659,490</u>	<u>\$ 5,209,641</u>
ENDING BALANCE	<u>\$ 277,155,593</u>	<u>\$ 213,889,151</u>	<u>\$ 279,402,989</u>	<u>\$ 149,279,877</u>	<u>\$ 152,110,396</u>	<u>\$ 56,625,463</u>	<u>\$ 6,195,973</u>	<u>\$ 1,003,941</u>

*Projections are calculated based on projects scheduled according to the Facilities Master Plan.



2014 Building Fund (continued)

Project List

Elementary School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Revised 2018 - 2019	Anticipated Completion
BCSIS/HIGH PEAKS	\$ 7,777,087	\$ 3,996,956	\$ 3,780,131	2019
BEAR CREEK ELEMENTARY	6,223,480	2,508	-	2021
BIRCH ELEMENTARY	8,341,346	8,310,487	30,859	2017
COAL CREEK ELEMENTARY	5,738,519	19,300	2,620,419	2020
COLUMBINE ELEMENTARY	1,284,848	543,545	741,303	2019
COMMUNITY MONTESSORI	5,329,970	5,036,439	293,531	2018
CREEKSIDE ELEMENTARY	20,862,883	20,555,080	307,803	2018
CREST VIEW ELEMENTARY	6,410,560	2,508	-	2021
DOUGLASS ELEMENTARY	24,218,396	24,157,313	61,083	2018
EISENHOWER ELEMENTARY	6,871,579	2,450,297	4,421,282	2019
EMERALD ELEMENTARY	22,568,096	22,448,640	119,456	2018
FIRESIDE ELEMENTARY	7,064,405	3,174,992	3,889,413	2019
FLAT IRONS ELEMENTARY	4,676,060	5,071	-	2021
FOOTHILL ELEMENTARY	6,396,180	27,236	-	2021
GOLD HILL	831,752	19,105	-	2021
HEATHERWOOD ELEMENTARY	6,218,768	47,187	2,813,446	2020
JAMESTOWN ELEMENTARY	674,636	10,536	-	2021
KOHL ELEMENTARY	7,691,023	2,356,472	5,334,551	2019
LAFAYETTE ELEMENTARY	8,225,933	28,950	3,754,979	2020
LOUISVILLE ELEMENTARY	6,279,587	130,018	2,758,592	2020
MAPLETON	1,108,261	107,211	-	2021
MESA ELEMENTARY	6,609,221	4,558	3,035,683	2020
NEDERLAND ELEMENTARY	6,226,018	825,084	4,155,730	2020
PIONEER ELEMENTARY	9,245,077	8,898,184	346,893	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	6,775,268	4,803	3,111,820	2020
UNIVERSITY HILL ELEMENTARY	11,177,926	1,011,037	-	2022
WHITTIER ELEMENTARY	8,197,311	8,197,281	-	2017
Total Elementary School Projects	\$ 222,404,153	\$ 121,707,130	\$ 41,620,608	

Middle School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Revised 2018 - 2019	Anticipated Completion
ANGEVINE MIDDLE	\$ 7,513,167	\$ 2,159,638	\$ 3,475,237	2020
BROOMFIELD HEIGHTS MIDDLE	14,645,874	14,615,742	30,132	2017
CASEY MIDDLE	1,397,315	2,508	-	2021
CENTENNIAL MIDDLE	12,004,292	7,201,816	4,802,476	2019
LOUISVILLE MIDDLE	6,259,280	6,056,671	202,609	2018
MANHATTAN MIDDLE	10,514,472	10,485,207	29,264	2018
PLATT MIDDLE	17,007,216	10,916,078	6,091,138	2019
SOUTHERN HILLS MIDDLE	8,844,498	8,822,959	21,539	2017
SUMMIT MIDDLE	11,729,292	11,710,040	19,252	2017
Total Middle School Projects	\$ 89,915,406	\$ 71,970,660	\$ 14,671,648	

High School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Revised 2018 - 2019	Anticipated Completion
ARAPAHOE RIDGE HIGH	\$ 10,216,658	\$ 1,091,316	\$ -	2021
BOULDER HIGH	20,894,414	20,460,318	434,097	2018
BOULDER PREP	352,827	164,403	188,424	2019
BROOMFIELD HIGH	18,567,722	14,272,626	4,295,096	2019
CENTAURUS HIGH	30,138,776	24,865,864	5,272,912	2019
FAIRVIEW HIGH	22,944,285	5,352,360	13,003,068	2020
JUSTICE HIGH	261,849	110,756	151,093	2020
MONARCH HIGH	10,336,926	3,825,802	6,511,124	2019
NEW VISTA HIGH	10,433,626	2,508	-	2022
PEAK TO PEAK	10,200,000	10,200,000	-	2016
Total High School Projects	\$ 134,347,083	\$ 80,345,952	\$ 29,855,814	



2014 Building Fund (continued)

Project List (continued)

K-8 and Mid/Sr Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Revised 2018 - 2019	Anticipated Completion
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	866,341	2,508	-	2021
HORIZONS K-8	2,023,649	18,045	912,833	2020
MONARCH K-8	9,784,281	3,610,086	6,174,195	2019
NEDERLAND MIDDLE/HIGH	8,103,299	426,494	6,056,146	2020
Total K-8 and Mid/Sr Projects	\$ 77,505,153	\$ 58,868,492	\$ 15,059,398	

District Wide				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Revised 2018 - 2019	Anticipated Completion
CENTRALIZED SPECIAL EDUCATION	\$ 6,500,000	\$ 28,341	\$ 121,159	2021
DW CAMPUS : KITCHEN	16,066,659	623,070	8,213,593	2020
DW CAMPUS : ADMINISTRATION	26,646,946	339,188	3,551,266	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	858,444	746,850	111,594	2019
IT: INTERNET AFFODABLE HOUSING	390,000	-	-	2021
IT: INTEGRATED AUDIO ENHANCE	331,459	13,786	317,673	2021
IT: INTERNET/SYSTEM STABILITY	6,185,811	5,133,124	836,184	2019
IT: CLOSET UPGRADES	468,000	455,394	12,606	2021
IT: DATA CENTER UPGRADES	667,496	-	299,706	2021
IT: CLOSET AIR COOLING	150,000	-	150,000	2021
INNOVATION	826,063	295,537	-	2021
LAFAYETTE BUS FACILITY	1,668,763	1,668,764	-	2017
NEDERLAND BUS FACILITY	307,627	39,883	267,744	2019
SOMBRERO MARSH ENVIRONMENTAL	360,000	-	-	2021
Total District Wide	\$ 85,924,060	\$ 24,892,391	\$ 22,421,262	

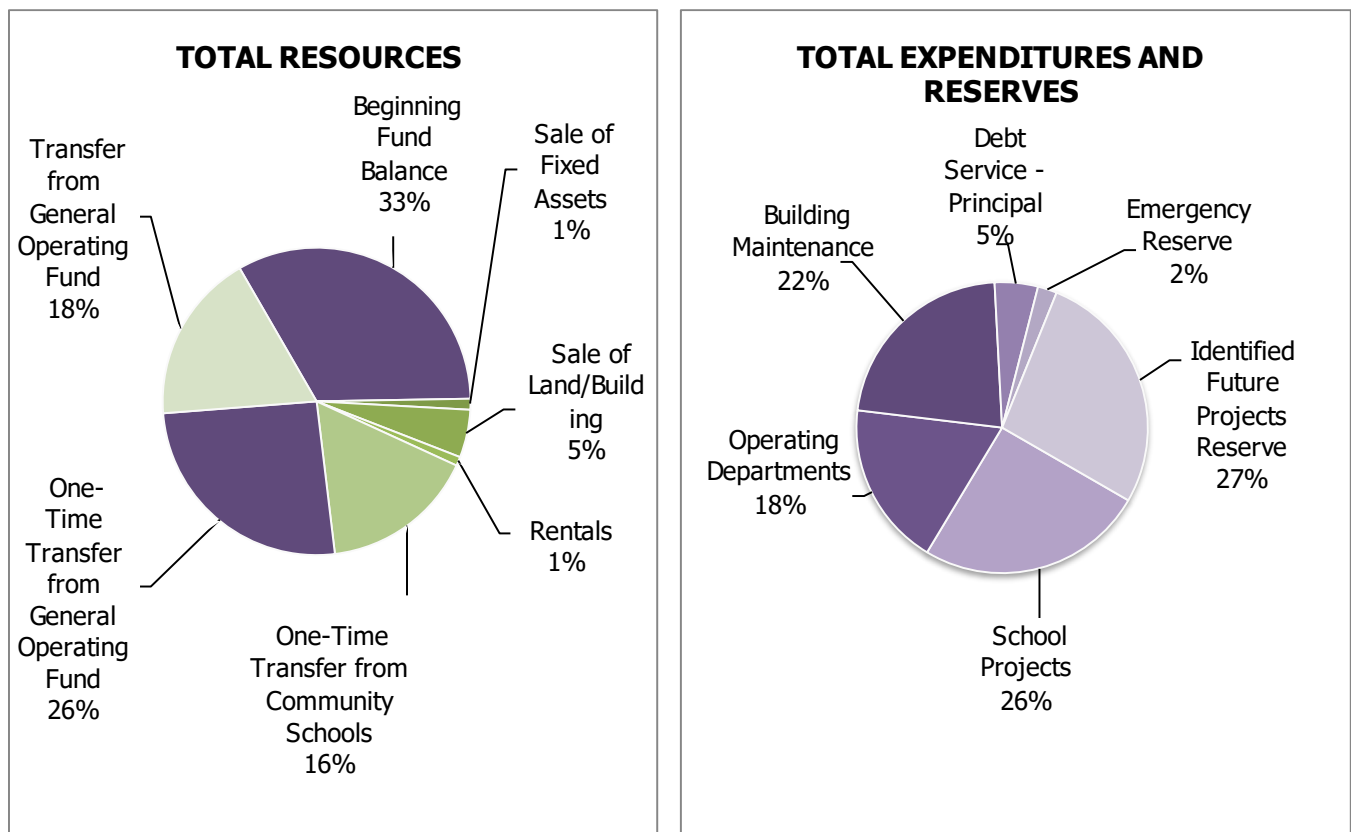
Other (Reserves & Administration)				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2018	Revised 2018 - 2019	Anticipated Completion
INFLATION	\$ 17,659,147	\$ -	\$ 6,000,000	2021
PROGRAM RESERVE	10,467,133	-	4,743,795	2021
E-RATE	1,985,000	-	1,000,000	2020
DEBT ISSUANCE	2,000,000	1,483,337	516,663	2019
UNALLOCATED OVERHEAD	5,100,525	286,016	734,089	2022
ADDITIONAL RESERVE (Premium)	5,253,657	-	2,700,000	2021
Total Other	\$ 42,465,463	\$ 1,769,353	\$ 15,694,547	
GRAND TOTAL	\$ 652,561,318	\$ 359,553,978	\$ 139,323,276	



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.

For Fiscal Year 2019, the beginning fund balance will be used to complete projects funded with one-time transfers given in Fiscal Year 2018. These projects include: improvements to district grounds, installation of cameras on district buses, and for emergencies.





Capital Reserve Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 853,937	\$ 1,589,540	\$ 914,221	\$ 1,121,460	\$ 2,849,151	\$ 2,526,513	\$ 122,692	\$ 54,058
REVENUE:								
Sale of Fixed Assets	\$ -	\$ -	\$ 45,236	\$ 225,101	\$ 99,140	\$ -	\$ -	\$ -
Sale of Land/Building	-	-	-	-	433,705	-	-	-
Energy Rebates	15,000	15,000	-	-	-	-	-	-
Rentals	72,710	74,891	77,138	79,552	81,836	84,291	86,820	89,424
Miscellaneous - State & Local	44,413	86,128	97,503	-	-	-	-	-
Capital Lease Proceeds	-	1,117,800	1,855,550	-	-	-	-	-
One-Time Transfer from Community Schools	-	-	-	1,000,000	1,400,000	-	-	-
One-Time Transfer from General Operating Fund	79,306	70,000	293,000	1,427,121	2,211,924	-	-	-
Transfer from Preschool Fund	19,563	10,866	12,123	12,123	16,568	17,015	17,491	17,911
Transfer from General Operating Fund	2,666,397	1,538,858	1,538,858	1,563,858	1,542,961	1,584,621	1,628,990	1,668,086
TOTAL REVENUE	\$ 2,897,389	\$ 2,913,543	\$ 3,919,408	\$ 4,307,755	\$ 5,786,134	\$ 1,685,927	\$ 1,733,301	\$ 1,775,421
TOTAL RESOURCES	<u>\$ 3,751,326</u>	<u>\$ 4,503,083</u>	<u>\$ 4,833,629</u>	<u>\$ 5,429,215</u>	<u>\$ 8,635,285</u>	<u>\$ 4,212,440</u>	<u>\$ 1,855,993</u>	<u>\$ 1,829,479</u>
EXPENDITURES:								
School Projects	\$ 687,736	\$ 868,232	\$ 350,783	\$ 258,067	\$ 2,175,423	\$ 1,875,342	\$ 141,873	\$ 86,931
Operating Departments	523,114	960,327	437,507	966,831	1,573,678	550,000	442,400	453,018
Building Maintenance	494,622	468,359	619,886	911,760	1,916,265	1,221,000	774,256	792,838
Salaries, Employee Benefits, Office Expense	456,314	1,712	-	-	-	-	-	-
Debt Service - Principal	-	172,432	428,589	419,533	413,258	419,558	425,955	432,450
Debt Service - Interest	-	-	19,854	23,873	30,148	23,848	17,451	10,956
Capital Outlay	-	1,117,800	1,855,550	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 2,161,786</u>	<u>\$ 3,588,862</u>	<u>\$ 3,712,169</u>	<u>\$ 2,580,064</u>	<u>\$ 6,108,772</u>	<u>\$ 4,089,748</u>	<u>\$ 1,801,935</u>	<u>\$ 1,776,193</u>
RESERVES:								
Emergency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 183,263	\$ 122,692	\$ 54,058	\$ 53,286
Identified Future Projects Reserve	-	-	-	-	2,343,250	-	-	-
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,526,513</u>	<u>\$ 122,692</u>	<u>\$ 54,058</u>	<u>\$ 53,286</u>
TOTAL EXPENDITURES AND RESERVES	<u>\$ 2,161,786</u>	<u>\$ 3,588,862</u>	<u>\$ 3,712,169</u>	<u>\$ 2,580,064</u>	<u>\$ 8,635,285</u>	<u>\$ 4,212,440</u>	<u>\$ 1,855,993</u>	<u>\$ 1,829,479</u>
ENDING BALANCE	<u>\$ 1,589,540</u>	<u>\$ 914,221</u>	<u>\$ 1,121,460</u>	<u>\$ 2,849,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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



Capital Reserve Fund (continued)

Project List

		2018-19 Revised Budget
School Projects		
Boulder High	Resurface Tennis Court	\$ 40,000
Boulder High	Resurface Track	60,000
Broomfield High	Replace Football Stadium Lighting	118,000
Fairview High	New Sound System Football Field	80,000
Fairview High	Resurface Track	60,000
Fireside Elementary	Upgrade Hot Water Generation System	83,100
Horizons K-8	Replace Boiler Flue	15,000
Monarch High	Replace Skylights	65,000
Technical ED Center	Entry Drive & Parking Lot Improvements	350,000
Broomfield Locations	Building & Site Improvements (N.Moor Proceeds)	433,705
District Wide	Athletic Improvements (includes carry over)	51,683
District Wide	Emergencies (includes carry over)	534,515
District Wide	Furniture & Fixtures (includes carry over)	141,623
District Wide	Indoor Air Quality (includes carry over)	132,797
District Wide	Special Education Modifications &/or Equipment	10,000
Total School Projects :		\$ 2,175,423
Operating Departments		
Security	Mobile Ap	\$ 18,000
Security	Emergency Communication	59,455
Security	Building Improvements & Equipment (includes carry over)	68,354
Transportation	Vehicles - White Fleet Modifications/Equip/Rental (includes carry over)	464,294
Transportation	Vehicles - White Fleet Escrow (Leases) (includes carry over)	527,152
Transportation	Buses & Other Student Transport Vehicles (includes carry over)	82,840
Transportation	Buses - Security Improvements (includes carry over)	353,583
Total Operating Departments :		\$ 1,573,678
Building Maintenance		
District Wide	HVAC (includes carry over)	\$ 153,938
District Wide	Doors (includes carry over)	31,596
District Wide	Preschool Safety Seats (includes carry over)	15,000
District Wide	Elevator Repairs (includes carry over)	384,569
District Wide	Americans With Disabilities Act	20,000
District Wide	Environmental Management (includes carry over)	118,131
District Wide	Backflow Preventer Replacement	10,000
District Wide	Paving & Concrete (includes carry over)	91,096
District Wide	Electrical	20,000
District Wide	Grounds (includes carry over)	444,961
District Wide	Maintenance Equipment (includes carry over)	304,069
District Wide	Roofing (includes carry over)	149,820
District Wide	Custodial Equipment (includes carry over)	88,085
District Wide	Playground Equipment	15,000
District Wide	Flooring	10,000
District Wide	Painting	15,000
District Wide	Plumbing	45,000
Total Building Maintenance :		\$ 1,916,265
Debt Service		
Accounting Svcs	Debt Service - Principal, Buses	\$ 413,258
Accounting Svcs	Debt Service - Interest, Buses	30,148
Total Debt Service :		\$ 443,406
Reserves		
Emergency Reserve (TABOR - 3% Budget)		\$ 183,263
Identified Future Projects Reserve		2,343,250
Total Reserves :		\$ 2,526,513
GRAND TOTAL :		\$ 8,635,285

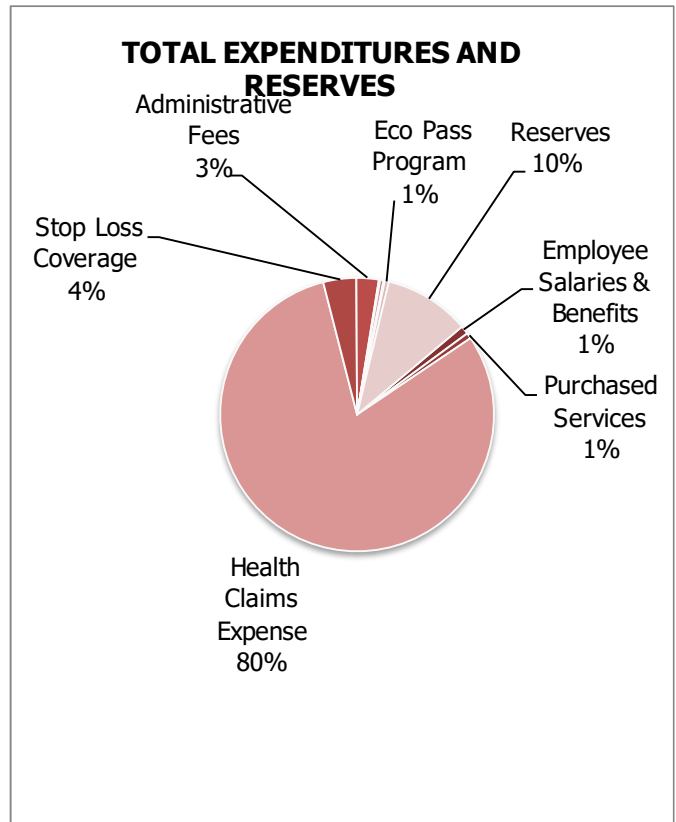
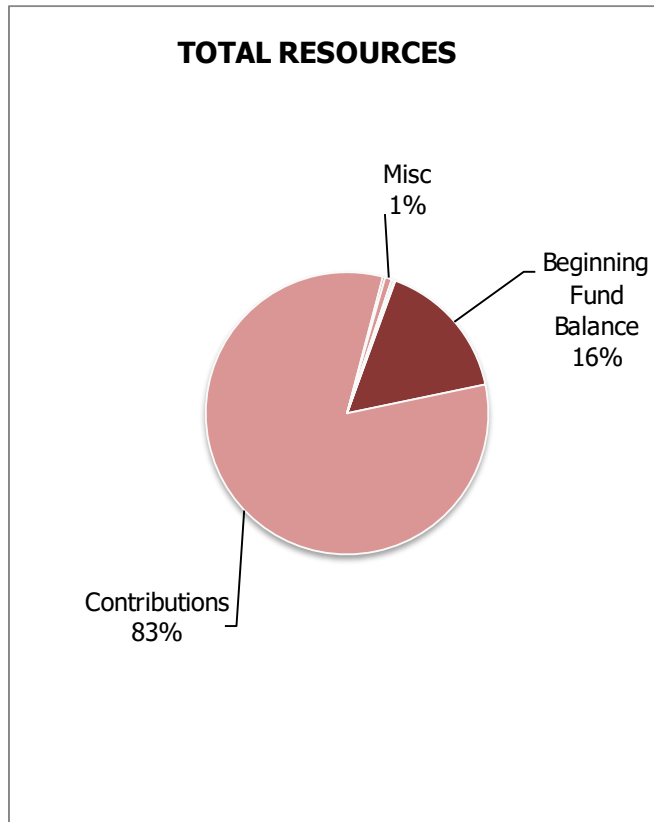
INTERNAL SERVICE FUNDS

Health Insurance Fund	278
Dental Insurance Fund	280



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 Cigna or a traditional plan offered by Kaiser Permanente. Employees have the option to purchase dependent coverage. For 2018-19, the district will contribute an annual premium of \$6,876 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)

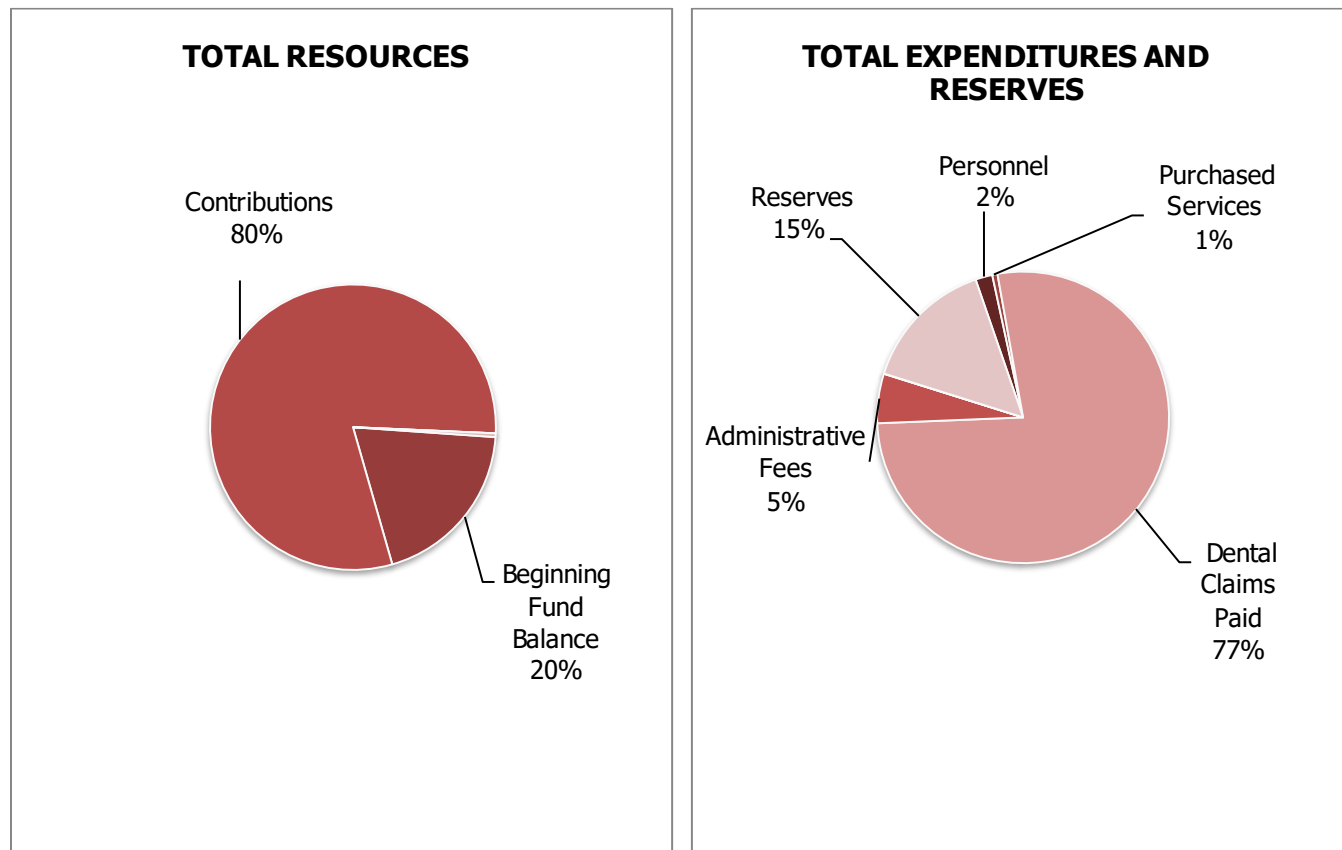
	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 7,278,685	\$ 7,118,339	\$ 7,577,313	\$ 6,600,080	\$ 6,010,279	\$ 3,772,382	\$ 2,133,559	\$ 1,485,527
REVENUE:								
Contributions	\$ 26,440,578	\$ 27,548,009	\$ 27,986,039	\$ 29,692,430	\$ 30,607,500	\$ 32,443,950	\$ 34,715,027	\$ 36,797,929
Interest Income	7,089	21,133	50,224	89,794	100,000	100,000	100,000	100,000
Miscellaneous	305,089	540,727	662,636	768,080	290,000	298,700	307,064	314,434
Eco Pass Program	125,325	121,495	93,451	98,360	100,000	103,000	105,884	108,425
Employee Benefit Program	78,049	55,771	56,284	58,012	57,000	58,710	60,354	61,802
TOTAL REVENUE	\$ 26,956,130	\$ 28,287,135	\$ 28,848,634	\$ 30,706,676	\$ 31,154,500	\$ 33,004,360	\$ 35,288,329	\$ 37,382,590
TOTAL RESOURCES	\$ 34,234,815	\$ 35,405,474	\$ 36,425,947	\$ 37,306,756	\$ 37,164,779	\$ 36,776,742	\$ 37,421,888	\$ 38,868,117
EXPENDITURES:								
Personnel	\$ 238,548	\$ 173,760	\$ 189,765	\$ 226,856	\$ 369,992	\$ 381,092	\$ 391,763	\$ 401,165
Purchased Services	96,218	192,065	155,842	233,898	250,000	257,500	264,710	271,063
Health Claims Expense	23,927,664	24,665,207	26,523,614	27,971,587	29,901,405	31,097,461	32,341,359	33,635,013
Stop Loss Coverage	1,315,894	1,266,616	1,299,872	1,320,510	1,450,000	1,443,500	1,433,918	1,468,332
Administrative Fees	899,180	914,375	939,585	955,804	980,000	1,009,400	1,037,663	1,062,567
ACA and Miscellaneous	203,491	138,136	100,443	32,711	55,000	56,650	58,236	59,634
Wellness Program	144,714	153,821	244,089	214,036	150,000	154,500	158,826	162,638
Employee Benefit Program	53,842	53,842	54,901	55,112	56,000	57,680	59,295	60,718
Eco Pass Program	236,925	270,339	317,756	285,963	180,000	185,400	190,591	195,165
TOTAL EXPENDITURES	\$ 27,116,476	\$ 27,828,161	\$ 29,825,867	\$ 31,296,477	\$ 33,392,397	\$ 34,643,183	\$ 35,936,361	\$ 37,316,295
RESERVES:								
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 3,772,382	\$ 2,133,559	\$ 1,485,527	\$ 1,551,822
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 3,772,382	\$ 2,133,559	\$ 1,485,527	\$ 1,551,822
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 27,116,476	\$ 27,828,161	\$ 29,825,867	\$ 31,296,477	\$ 37,164,779	\$ 36,776,742	\$ 37,421,888	\$ 38,868,117
ENDING BALANCE	\$ 7,118,339	\$ 7,577,313	\$ 6,600,080	\$ 6,010,279	\$ -	\$ -	\$ -	\$ -

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



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 2018-19, the district will contribute \$480 per eligible employee, which is a 5.2 percent increase over the prior year. Employees have the option to purchase dependent coverage.





Dental Insurance Fund (continued)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING FUND BALANCE	\$ 595,583	\$ 650,299	\$ 690,020	\$ 652,120	\$ 603,143	\$ 460,560	\$ 458,697	\$ 503,851
REVENUE:								
Contributions	\$ 2,197,941	\$ 2,328,822	\$ 2,349,639	\$ 2,385,292	\$ 2,484,342	\$ 2,608,559	\$ 2,733,770	\$ 2,864,991
Interest Income	850	2,475	5,881	10,515	13,000	13,000	13,000	13,000
TOTAL REVENUE	\$ 2,198,791	\$ 2,331,297	\$ 2,355,520	\$ 2,395,807	\$ 2,497,342	\$ 2,621,559	\$ 2,746,770	\$ 2,877,991
TOTAL RESOURCES	<u>\$ 2,794,374</u>	<u>\$ 2,981,596</u>	<u>\$ 3,045,540</u>	<u>\$ 3,047,927</u>	<u>\$ 3,100,485</u>	<u>\$ 3,082,119</u>	<u>\$ 3,205,467</u>	<u>\$ 3,381,842</u>
EXPENDITURES:								
Personnel	\$ 36,868	\$ 39,271	\$ 44,958	\$ 51,722	\$ 58,412	60,164	61,849	63,333
Purchased Services	7,219	9,000	8,542	8,040	18,000	18,540	19,059	19,516
Dental Claims Paid	1,933,331	2,082,438	2,177,713	2,220,436	2,392,513	2,368,588	2,439,646	2,512,835
Administrative Fees	166,657	160,768	162,207	164,586	170,000	175,100	180,003	184,323
Supplies and Materials	-	99	-	-	1,000	1,030	1,059	1,084
TOTAL EXPENDITURES	\$ 2,144,075	\$ 2,291,576	\$ 2,393,420	\$ 2,444,784	\$ 2,639,925	\$ 2,623,422	\$ 2,701,616	\$ 2,781,091
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 460,560	\$ 458,697	\$ 503,851	\$ 600,751
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 460,560	\$ 458,697	\$ 503,851	\$ 600,751
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,144,075</u>	<u>\$ 2,291,576</u>	<u>\$ 2,393,420</u>	<u>\$ 2,444,784</u>	<u>\$ 3,100,485</u>	<u>\$ 3,082,119</u>	<u>\$ 3,205,467</u>	<u>\$ 3,381,842</u>
ENDING BALANCE	<u>\$ 650,299</u>	<u>\$ 690,020</u>	<u>\$ 652,120</u>	<u>\$ 603,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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



FIDUCIARY FUNDS

Trust and Agency Funds.....	284
Pupil Activity Fund	286



Trust and Agency Funds

Agency Fund

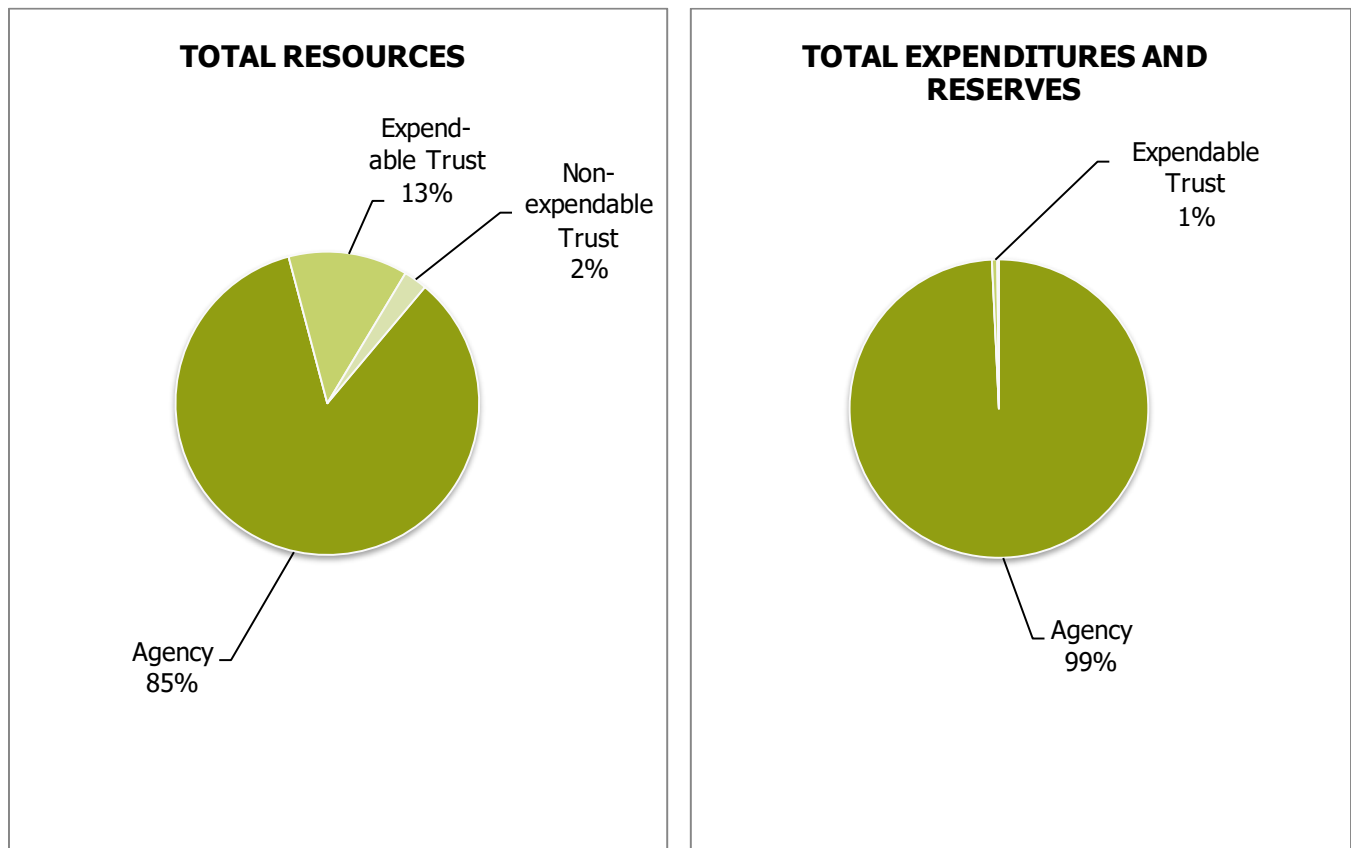
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET *		
						2019-20	2020-21	2021-22
Agency Funds								
Beginning Fund Balance	\$ 1,052,066	\$ 1,068,574	\$ 1,313,780	\$ 1,565,530	\$ 2,518,091	\$ 2,568,091	\$ 2,619,591	\$ 2,672,533
Receipts	<u>3,823,059</u>	<u>4,180,198</u>	<u>4,657,806</u>	<u>6,450,931</u>	5,600,000	<u>5,768,000</u>	<u>5,929,504</u>	<u>6,071,812</u>
Total Resources	\$ 4,875,125	\$ 5,248,772	\$ 5,971,586	\$ 8,016,461	\$ 8,118,091	\$ 8,336,091	\$ 8,549,095	\$ 8,744,345
Disbursements	<u>\$ 3,806,551</u>	<u>\$ 3,934,992</u>	<u>\$ 4,406,056</u>	<u>\$ 5,498,370</u>	\$ 5,550,000	<u>\$ 5,716,500</u>	<u>\$ 5,876,562</u>	<u>\$ 6,017,599</u>
Ending Balance	\$ 1,068,574	\$ 1,313,780	\$ 1,565,530	\$ 2,518,091	\$ 2,568,091	\$ 2,619,591	\$ 2,672,533	\$ 2,726,746
Expendable Trust Funds								
Beginning Fund Balance	\$ 1,122,360	\$ 1,120,758	\$ 1,193,037	\$ 1,189,592	\$ 1,180,029	\$ 1,185,029	\$ 1,190,179	\$ 1,195,473
Revenue	<u>9,898</u>	<u>108,466</u>	<u>29,662</u>	<u>18,659</u>	37,000	<u>38,110</u>	<u>39,177</u>	<u>40,117</u>
Total Resources	\$ 1,132,258	\$ 1,229,224	\$ 1,222,699	\$ 1,208,251	\$ 1,217,029	\$ 1,223,139	\$ 1,229,356	\$ 1,235,590
Expenditures	<u>\$ 11,500</u>	<u>\$ 36,187</u>	<u>\$ 33,107</u>	<u>\$ 28,222</u>	\$ 32,000	<u>\$ 32,960</u>	<u>\$ 33,883</u>	<u>\$ 34,696</u>
Ending Balance	\$ 1,120,758	\$ 1,193,037	\$ 1,189,592	\$ 1,180,029	\$ 1,185,029	\$ 1,190,179	\$ 1,195,473	\$ 1,200,894
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 210,357	\$ 207,620	\$ 218,650	\$ 225,505	\$ 229,971	\$ 229,971	\$ 229,971	\$ 229,971
Revenue	<u>763</u>	<u>11,780</u>	<u>6,855</u>	<u>6,266</u>	10,000	<u>10,300</u>	<u>10,588</u>	<u>10,842</u>
Total Resources	\$ 211,120	\$ 219,400	\$ 225,505	\$ 231,771	\$ 239,971	\$ 240,271	\$ 240,559	\$ 240,813
Expenditures	<u>\$ 3,500</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 1,800</u>	\$ 10,000	<u>\$ 10,300</u>	<u>\$ 10,588</u>	<u>\$ 10,842</u>
Ending Balance	\$ 207,620	\$ 218,650	\$ 225,505	\$ 229,971	\$ 229,971	\$ 229,971	\$ 229,971	\$ 229,971
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 2,384,783	\$ 2,396,952	\$ 2,725,467	\$ 2,980,627	\$ 3,928,091	\$ 3,983,091	\$ 4,039,741	\$ 4,097,977
TOTAL REVENUE	<u>3,833,720</u>	<u>4,300,444</u>	<u>4,694,323</u>	<u>6,475,856</u>	5,647,000	<u>5,816,410</u>	<u>5,979,269</u>	<u>6,122,771</u>
TOTAL RESOURCES	\$ 6,218,503	\$ 6,697,396	\$ 7,419,790	\$ 9,456,483	\$ 9,575,091	\$ 9,799,501	\$ 10,019,010	\$ 10,220,748
TOTAL EXPENDITURES	<u>\$ 3,821,551</u>	<u>\$ 3,971,929</u>	<u>\$ 4,439,163</u>	<u>\$ 5,528,392</u>	\$ 5,592,000	<u>\$ 5,759,760</u>	<u>\$ 5,921,033</u>	<u>\$ 6,063,137</u>
ENDING BALANCE	<u>\$ 2,396,952</u>	<u>\$ 2,725,467</u>	<u>\$ 2,980,627</u>	<u>\$ 3,928,091</u>	\$ 3,983,091	<u>\$ 4,039,741</u>	<u>\$ 4,097,977</u>	<u>\$ 4,157,611</u>

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



Pupil Activity Fund

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

	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 AUDITED ACTUAL	2018-19 REVISED BUDGET	PROJECTED BUDGET*		
						2019-20	2020-21	2021-22
BEGINNING BALANCE	\$ 2,898,247	\$ 2,918,618	\$ 3,519,556	\$ 3,675,564	\$ 2,697,202	\$ 2,797,202	\$ 2,900,202	\$ 3,006,086
RECEIPTS	9,162,682	9,782,223	9,686,027	8,914,942	9,000,000	9,270,000	9,529,560	9,758,269
TOTAL RESOURCES	<u>\$ 12,060,929</u>	<u>\$ 12,700,841</u>	<u>\$ 13,205,583</u>	<u>\$ 12,590,506</u>	\$ 11,697,202	<u>\$ 12,067,202</u>	<u>\$ 12,429,762</u>	<u>\$ 12,764,355</u>
DISBURSEMENTS	<u>\$ 9,142,311</u>	<u>\$ 9,181,285</u>	<u>\$ 9,530,019</u>	<u>\$ 9,893,304</u>	\$ 8,900,000	<u>\$ 9,167,000</u>	<u>\$ 9,423,676</u>	<u>\$ 9,649,844</u>
ENDING BALANCE	<u>\$ 2,918,618</u>	<u>\$ 3,519,556</u>	<u>\$ 3,675,564</u>	<u>\$ 2,697,202</u>	\$ 2,797,202	<u>\$ 2,900,202</u>	<u>\$ 3,006,086</u>	<u>\$ 3,114,511</u>

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

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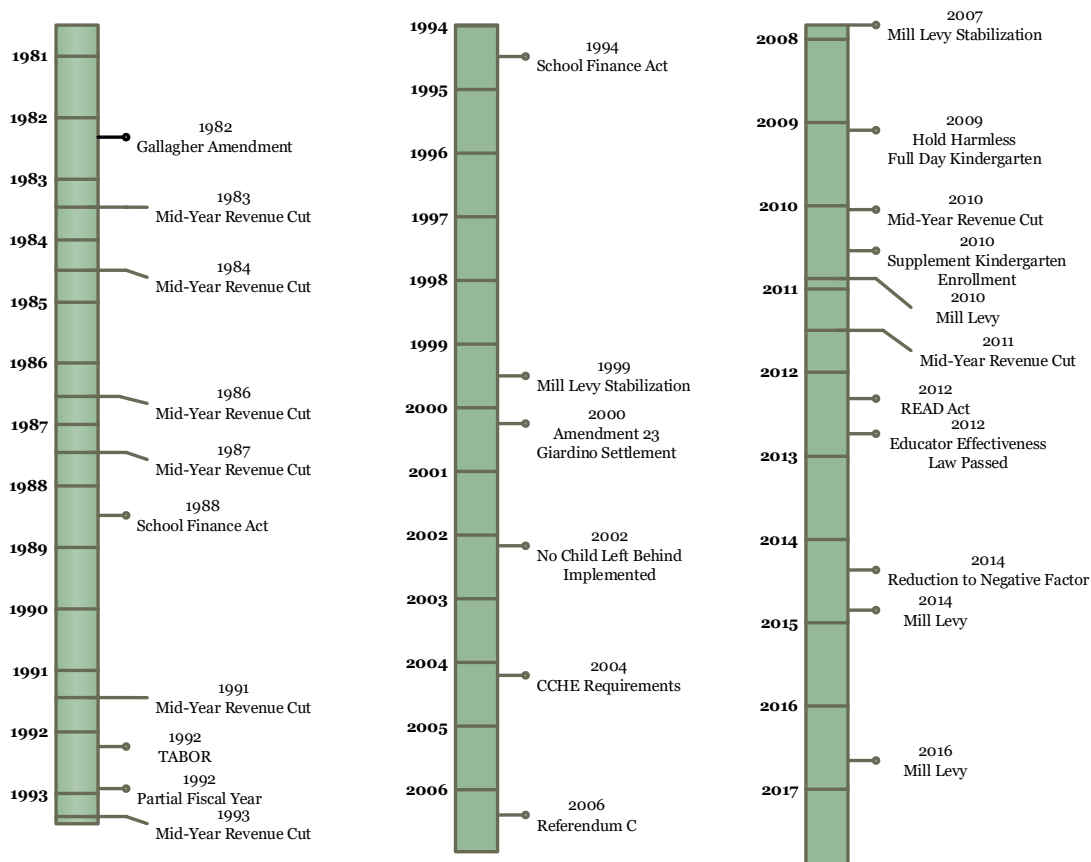
A Generation of Colorado School Finance

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 – 2018

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



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

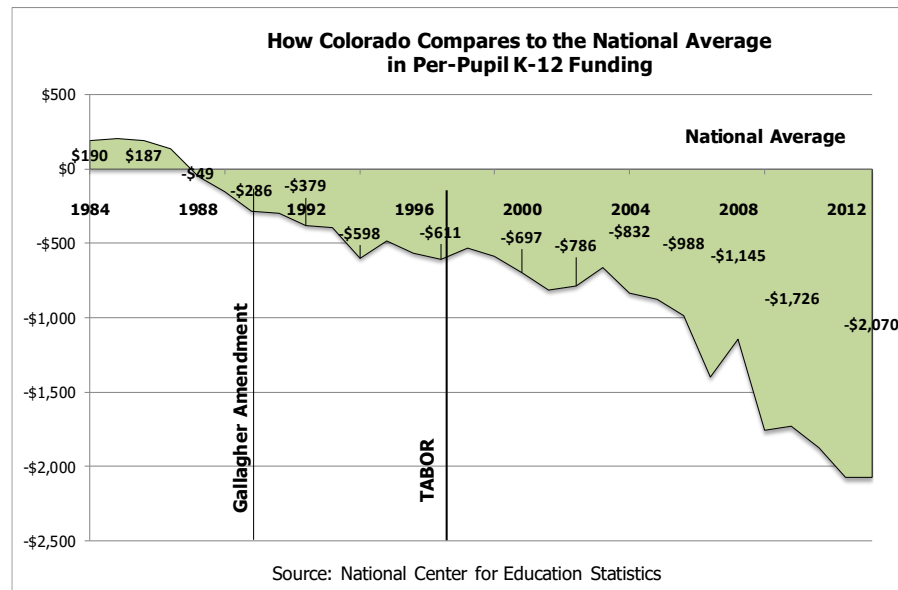


A Generation of Colorado School Finance (continued)

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.

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.

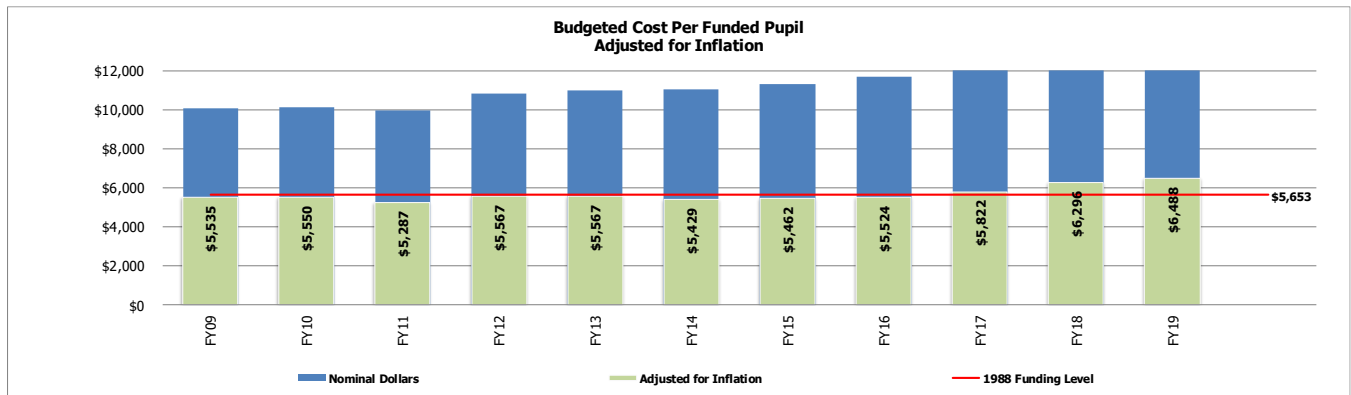
	BUDGET YEAR	08-09 FY09	09-10 FY10	10-11 FY11	11-12 FY12	12-13 FY13	13-14 FY14	14-15 FY15	15-16 FY16	16-17 FY17	17-18 FY18	18-19 FY19
Budgeted		27,492	27,714	28,137	28,296	28,568	30,110	30,364	30,875	29,672	29,822	29,766
Funded Pupil Count												
* Operating Expenditures (in Thousands)		277,267	281,659	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.

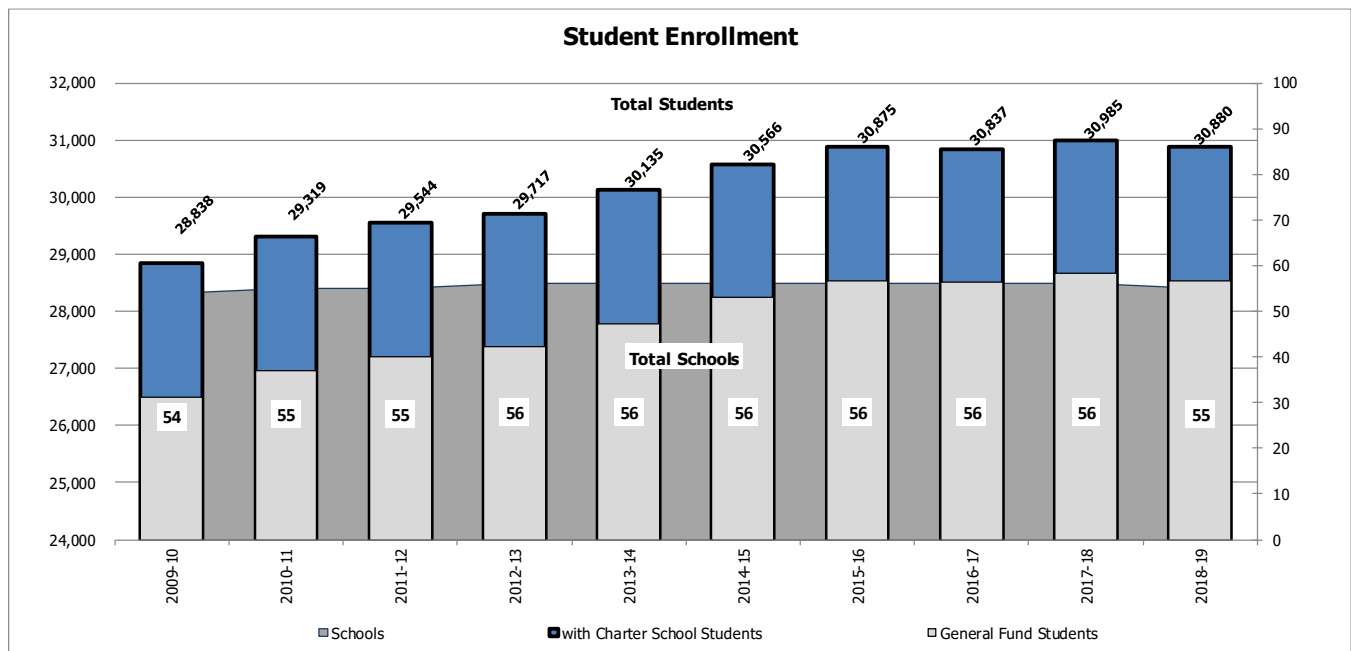
Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Services Fund, Other Enterprise Funds, and the Charter 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 2009 to 2019, total district enrollment flattened out, averaging a 0.8 percent increase annually while growth in charter school students averaged 0.4 percent increase annually during the same period. In 2018-19, growth decreased by 0.34 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 first through twelfth grade students as half-time and kindergarten students as 0.58 FTE within the fiscal year for which funding is received.

		Oct-14 Actual	Oct-15 Actual	Oct-16 Submitted	Oct-17 Submitted	Oct-18 Budget
Student Enrollment						
K-12		29,941	30,231	30,168	30,317	30,224
Pre-K		625	644	669	668	656
Total Enrollment		30,566	30,875	30,837	30,985	30,880

		FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Submitted	FY 17-18 Submitted	FY 18-19 Budget
Student FTE						
Elem		12,228.9	12,183.8	12,177.0	12,022.0	11,872.4
Middle		7,106.5	7,180.0	7,186.5	7,302.5	7,268.0
Senior		9,708.5	9,932.5	9,898.0	10,092.5	10,204.0
Other		353.5	406.0	411.7	405.0	421.5
Total FTE		29,397.3	29,702.3	29,673.2	29,822.0	29,765.9
Change from Prior Year		445.7	305.0	(29.1)	148.8	(56.1)
% change from Prior Year		1.54%	1.04%	-0.10%	0.50%	-0.19%

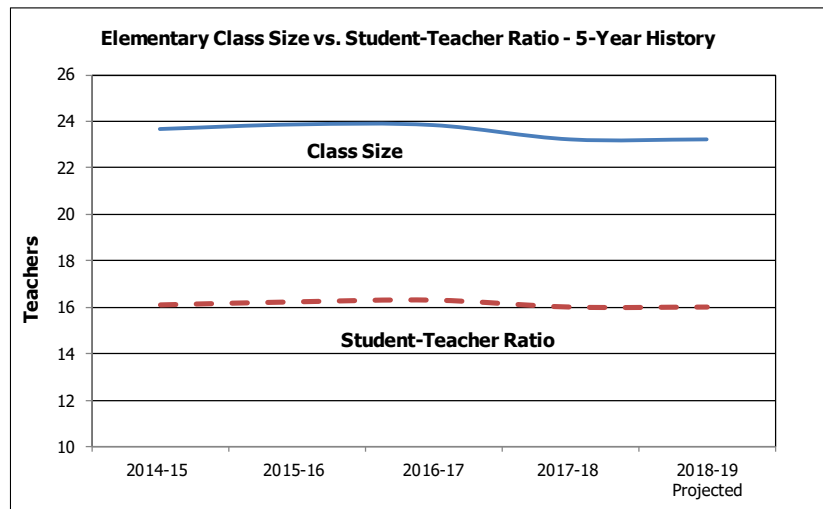
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2014-15	23.69
2015-16	23.89
2016-17	23.86
2017-18	23.24
2018-19 Projected	23.24

Student - Teacher Ratio

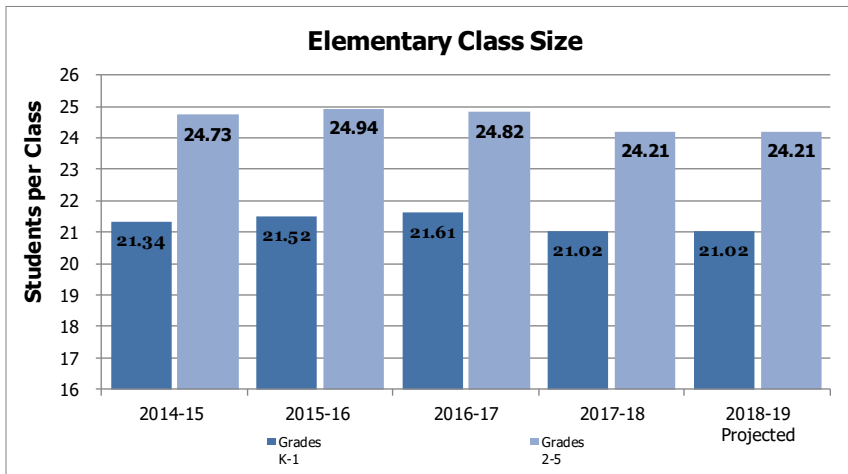
2014-15	16.08
2015-16	16.21
2016-17	16.28
2017-18	15.99
2018-19 Projected	15.99



Note: Kindergarten FTE adjusted due to full day program at 8 Elementary schools, charters not included. Art, music, PE, and literacy teachers are not included in Class Size calculations.



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



Class Size - Grades K-1

2014-15	21.34
2015-16	21.52
2016-17	21.61
2017-18	21.02
2018-19 Projected	21.02

Class Size - Grades 2-5

2014-15	24.73
2015-16	24.94
2016-17	24.82
2017-18	24.21
2018-19 Projected	24.21

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.

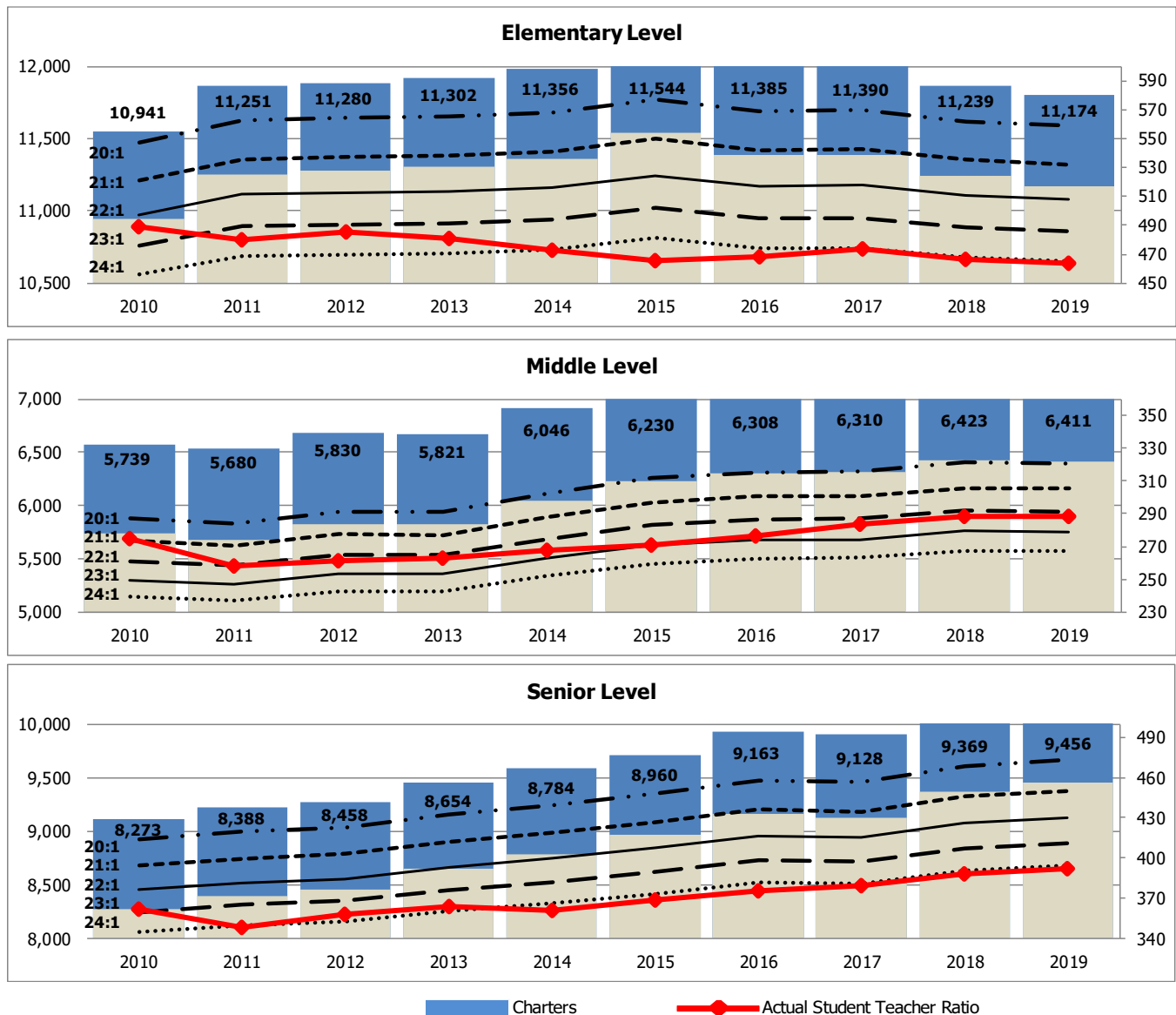
	2014-15	2015-16	2016-17	2017-18	2018-19
Classroom Teachers	1749.989	1744.218	1749.623	1765.219	1750.38
Other Teachers	130.877	142.517	152.856	162.749	184.157
Psychologists/Social Workers/OT/PT/Nurses	97.385	112.957	108.857	125.768	126.423
Admin/Principals	152.899	159.649	161.579	164.149	165.709
Professional Support	104.034	109.259	109.98	120.6475	132.9755
Technical Support	54.112	53.762	51.262	52.813	53.837
Paraeducators/Liaisons/Monitors	535.164	548.841	544.380	551.399	557.402
Office/Administrative Support	243.678	241.409	242.350	246.869	253.754
Trades and Services	541.407	530.576	538.954	556.1455	554.730
TOTAL FTE:	3,609.545	3,643.188	3,659.841	3,745.759	3,779.368



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 94 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.

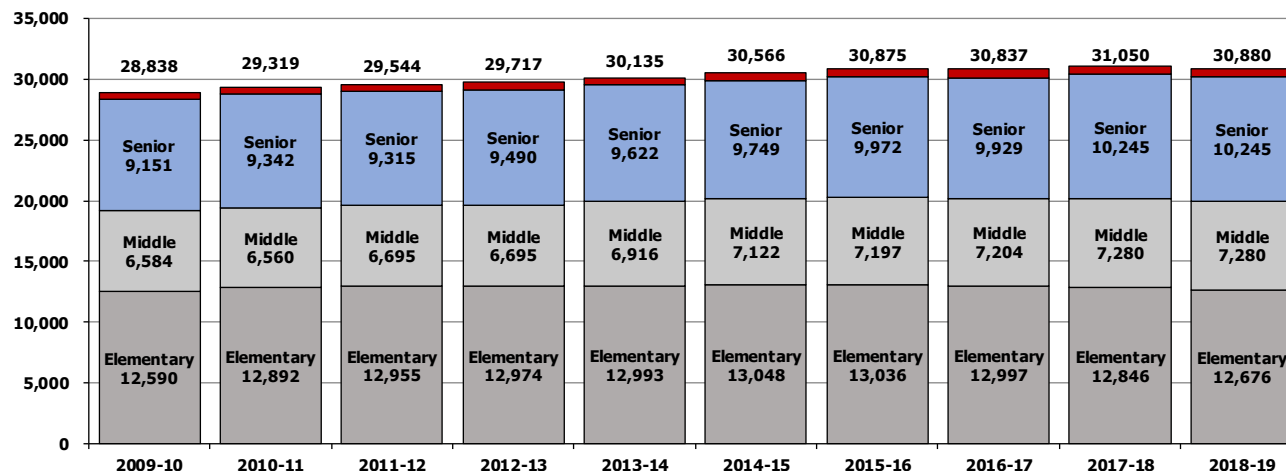
When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher 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		2014	2015	2016	Submitted 2017	Submitted 2018	Budgeted 2019
ELEMENTARY							
	K	2,021	1,969	1,964	1,950	1,922	1,860
	1	2,136	2,157	2,120	2,090	2,116	2,071
	2	2,212	2,183	2,208	2,128	2,118	2,123
	3	2,157	2,265	2,218	2,259	2,151	2,134
	4	2,224	2,205	2,294	2,244	2,277	2,197
	5	2,267	2,269	2,232	2,326	2,262	2,291
	TOTAL	13,017	13,048	13,036	12,997	12,846	12,676
MIDDLE SCHOOL							
	6	2,319	2,398	2,374	2,330	2,463	2,391
	7	2,314	2,372	2,423	2,430	2,391	2,471
	8	2,290	2,352	2,400	2,444	2,466	2,418
	TOTAL	6,923	7,122	7,197	7,204	7,320	7,280
HIGH SCHOOL							
	9	2,352	2,525	2,557	2,538	2,584	2,609
	10	2,518	2,384	2,529	2,549	2,546	2,599
	11	2,290	2,518	2,358	2,504	2,518	2,542
	12	2,462	2,322	2,528	2,338	2,479	2,495
	TOTAL	9,622	9,749	9,972	9,929	10,127	10,245
OTHER (Contracted Ed, CPP & SPED Pre-K)		573	647	670	707	692	679
GRAND TOTAL		30,135	30,566	30,875	30,837	30,985	30,880



Enrollment Projections

Executive Summary

- District enrollment was down 81 students in 2018, representing a rate of -0.27 percent. This was the second time in the last three years the district experienced a decline.
- The 2018 kindergarten class, at 1,860, was the smallest since 2005. Kindergarten has otherwise been declining since 2011. Strong growth continues to occur between kindergarten and 1st grade, but not enough to bring 1st grade up to historic levels.
- Cohort growth, a measure of student growth and retention, remains positive but with 2018 being lower than other recent years.
- The number of live births experienced another decline in 2017 (the most recent year available) totaling 1,735, and remains much lower than the 2,058 birth ten years prior; in-migration to the district among resident students continues to outpace out-migration, albeit by smaller margins the last three years.
- New housing construction continues at comparatively high levels, but was down compared to last year. Construction is markedly better than the levels of only five years ago, particularly in regard to single-family detached (SFD) units. Construction in 2019 is poised to also be a strong year for new construction.
- A conservative projection that captures the current economic and demographic climate is recommended for 2019.

Methodology

The 2019 enrollment projections were developed for the entire district by level and grade using a cohort survival model. The basic cohort model has been modified to better focus on BVSD's resident student population along with the effects of out-of-district enrollment and new housing. This modification allows for direct comparisons of resident students with other demographic factors (such as overall births and migration) and also allows the projection to be modified as actual out-of-district open enrollment petitions are processed in the spring. The cohort model itself uses historic growth over the past seven years from which a conservative trend is selected.

Recent Enrollment Trends

Enrollment over the last seven years is shown in Table 1. Prior to the decline in 2016, BVSD had experienced positive growth lasting 10 years with several gains above one percent. This year's loss of 81 students marks a second recent year with a decline and was markedly lower than the gain of 141 students posted in 2017. Elementary enrollment experienced a more significant decline in 2018 of 161 students, or -1.3 percent consistent with the declines of the previous three years. Middle school also saw a slight decline in 2018 of -38, or -0.52 percent which is the first negative posing in over 10 years. High schools experienced the only gains in 2018 at 1.2 percent due in part to a large in-coming 9th grade class. Overall, enrollment history for the last seven years is noted in Table 1 below.

Table 1: BVSD Enrollment Growth by Level 2012-2018

Elementary			%	Middle			%	High			%	K-12			%
Year	School	Elem	Elem	School	School	Middle	Middle	School	School	High	High	Enroll	Enroll	Total	Total
	Enroll	Growth	Growth	Enroll	Growth	Growth	Growth	Enroll	Growth	Growth	Growth	Enroll	Growth	Growth	Growth
2012	12974	19	0.15%	6696	1	0.01%	9488	173	1.86%	29158	193	0.67%			
2013	13018	44	0.34%	6924	228	3.29%	9632	144	1.50%	29574	416	1.41%			
2014	13048	30	0.23%	7122	198	2.78%	9750	118	1.21%	29920	346	1.16%			
2015	13036	-12	-0.09%	7197	75	1.05%	9972	222	2.28%	30205	285	0.95%			
2016	13008	-28	-0.002	7204	7	0.10%	9929	-43	-0.004	30141	-64	-0.21%			
2017	12837	-171	-1.33%	7318	114	1.56%	10127	198	1.96%	30282	141	0.47%			
2018	12676	-161	-1.27%	7280	-38	-0.52%	10245	118	1.15%	30201	-81	-0.27%			



Enrollment Projections (continued)

Recent Enrollment Trends (continued)

Cohort growth (Table 2) measures the gain or loss of each grade-level class (cohort) as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students (including those from out of district). These gains may include out-of-district students open enrolling into the BVSD system. BVSD has experienced good to strong (350+) years since 2006. Cohort growth in 2018 was still strong at 539, but was down slightly from the previous year and not as high as other postings in recent years. This recent pattern shows sustained cohort growth overall and good retention, with high school rebounding somewhat from 2017 to 2018.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
2012/13	189	146	233	568
2013/14	218	164	353	735
2014/15	329	220	289	838
2015/16	290	161	179	644
2016/17	247	179	86	512
2017/18	232	232	92	556
2018/19	241	162	136	539

Grade level class size continues to have a strong effect on overall enrollment change. Kindergarten class sizes have consistently been smaller than graduating senior classes creating downward pressure on overall enrollment. This downward pressure requires positive cohort growth (and in-migration), particularly at 6th and 9th grade, for the district to maintain and expand enrollment levels. Elementary and Middle grade-level classes have leveled in recent years after a period of larger and larger classes matriculating through the system. These larger classes were a source of growth in the past but without continued increases in class size, the district's growth potential becomes more limited.

One noteworthy observation is the shrinking Kindergarten class sizes, which have not translated into proportionately smaller 1st grade classes. This is thought to be in response to an increasing preference for parents to place kindergarteners with all-day providers.

Demographic Trends

Births within BVSD peaked in 2001 and have dropped almost every year since, declining from 2,329 in 2001 to 1,735 in 2017 (the most recent data available). Births did rebound in 2011, but have continued their downward trend since that time. Historically, BVSD kindergarten class sizes have not declined in correspondence with birth rates, and kindergarten had been experiencing level growth up to 2013. This overall trend appears to have changed in more recent years and kindergarten class sized have started to decline in step with births. For years 2017 and 2018, kindergarten declines accelerated in relation to their corresponding births five to six years earlier.

The most recent migration data can be gleaned from the student records by comparing the numbers of resident students that appear (new) and disappear (leaving) from student records between years. This measure includes students enrolling from private and homeschool in addition to in/out migration of families to/from the district boundary. Net growth in this regard has remained positive since 2005 as the number of students entering the system (discounting kindergarten) outpaces the number leaving (discounting 12th graders). In particular, the number of students leaving the system fell significantly from 2005 to 2010 and remains relatively low in 2018. The



Enrollment Projections (continued)

Demographic Trends (continued)

number of new students to the district, however, dipped somewhat in 2016 and remained at the same level in 2018. The net gain of these students to the district in 2018 was still positive at 347.

In general, this positive trend of in-migration is expected to continue according to reports by the Colorado Department of Local Affairs's Demographics office. That office has indicated that Colorado, and especially the Front Range, will have a strong in-migration of job-seekers as the state's large baby-boomer population retires in the coming years.

Economic Trends

Since the recession years ending in 2011, the housing market has significantly increased in activity. New single-family detached units in BVSD have been added at an average rate of 289 per year since that time. Only condominiums appear to have significantly declined over their pre-2008 numbers. 2018 once again saw robust housing construction with 318 single-family detached units constructed, although this year was down from 2017 (which was the peak year for construction partly due to pent up demand as a result of construction delays occurring in 2016). Continuing into 2019 and 2020, builders have indicated that demand is leveling but still strong for single-family detached construction as residential developments in the Erie and Lafayette continue to expand. Townhome and apartment construction is also expected to continue at their current pace over the next two years.

Bureau of Labor non-farm employment statistics for Boulder County show an increase in the 2018 labor force of 3.7 percent, continuing 9 years of positive growth and exceeding last year's 1.9 percent posting.

This current trend of expansion is a general contributor to enrollment growth as new jobs are a major factor in bringing new residents to the school district.

Projection for School Year 2019-20

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2019. The "Middle" trend represents an enrollment pattern of the last five years and seems to be the most probable given current economic and enrollment conditions. This trend projects 0.0 percent growth for 2019 with an incoming kindergarten class slightly smaller than in 2018. Cohort growth and migration are assumed to be average for the last five years. Accordingly, BVSD's enrollment for 2019 is estimated at 30,210 for K-12, or 0.0 percent growth. The other trends represented below are the "High" which has a little higher rate of 0.2 percent, and the "Low" which represents a lower rate of -0.4 percent.

Table 3
Boulder Valley School District - 2018 Projection Comparison

Yr.	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	K-12
Current Enroll																	
2018	1860	2071	2123	2134	2197	2291	2391	2471	2418	2609	2599	2542	2495	12676	7280	10245	30201
Projected Enroll																	
Low 2019	1838	2016	2094	2138	2169	2217	2418	2425	2505	2553	2616	2576	2523	12472	7348	10267	30087
Middle 2019	1834	2017	2107	2161	2177	2235	2419	2434	2511	2569	2622	2586	2538	12531	7364	10315	30210
High 2019	1838	2014	2114	2168	2179	2236	2419	2439	2507	2580	2626	2591	2552	13095	7241	10138	30263



Enrollment Projections (continued)

Projection for School Year 2019-20 (continued)

Table 4 expands the middle trend through to 2024 in a five year projection. As discussed in the above section, enrollment growth is expected at 0.0 percent in 2019 with a slightly smaller outgoing 12th grade class and typical cohort growth. However, with the smaller grade-level classes (cohorts) from the early 2000's having matriculated out of the system, overall growth is expected to be limited in the coming years.

Table 4
Boulder Valley School District - 5 Year Projection

<i>Current</i>	<i>Projected</i>				
<u>2018-19</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
30,201	30,147	30,049	29,904	29,653	29,485
-0.3%	-0.2%	-0.3%	-0.5%	-0.8%	-0.6%

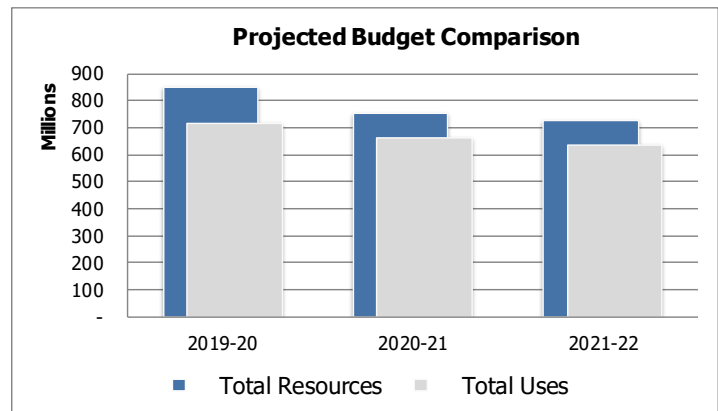


All Funds 3-Year Projections

Methodology

Beginning Balances consist of prior year reserve amounts in addition to any carryover of prior year ending balance for all funds. Funds that usually carry a balance other than reserves are the Bond Redemption, Building, Trust and Agency, and Pupil Activity Funds.

Revenue projections are based on a 2.7 percent increase for the 2019-20 school year, and a 2.8 percent and 2.4 percent increase for 2020-21 and 2021-22, respectively.



	PROJECTED BUDGET 2019-20	PROJECTED BUDGET 2020-21	PROJECTED BUDGET 2021-22
All Funds Summary			
Beginning Balance	\$ 266,863,657	\$ 157,728,555	\$ 117,610,036
Revenues	532,965,129	545,711,555	557,001,401
Transfers In	48,258,632	49,690,236	51,116,407
Total Resources	848,087,418	753,130,346	725,727,843
Expenditures	635,915,219	583,583,988	550,419,099
Emergency Reserves	29,591,187	28,919,485	29,373,487
Transfers Out	50,443,644	51,936,322	53,415,999
Total Uses	715,950,050	664,439,795	633,208,585
Ending Balance	\$ 132,137,368	\$ 88,690,551	\$ 92,519,258

Expenditure projections are expected to follow revenue patterns for the 2019-20, 2020-21, and 2021-22 school years. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect salary step and cost of living increases; increases to the district's health benefit costs; and increases in the Colorado PERA contribution rate.

Reserves are projected for all funds that include a required TABOR mandate of 3.0 percent of operating expenditures. An additional 4.0 percent contingency reserve exists in the General Operating Fund.

Transfers are either to achieve a balanced budget as needed in other funds or for the collection of supplemental funds to the General Operating Fund.



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Appendix A: Budget Fact Sheet

	Proposed 2017-18	Revised 2017-18	Proposed 2018-19	Revised 2018-19
Mill Levy (mills)				
Abatements	0.400	0.440	0.500	0.264
Election	11.724	10.416	11.377	10.722
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	37.147	35.879	36.900	36.009
Bond Redemption	8.900	8.095	8.073	8.150
Transportation	1.227	1.097	1.092	1.099
Operations & Technology	2.709	2.709	2.709	3.709
Total Mill Levy:	49.983	47.780	48.774	48.967
Assessed Valuation	\$ 5,947,992,118	\$ 6,657,108,440	\$ 6,690,417,479	\$ 6,644,953,607
Enrollment (heads)				
K-12 Enrollment	30,292	30,230	30,261	30,161
Pre-K Enrollment	669	668	668	656
Online Enrollment	88	87	85	63
Total Enrollment:	31,049	30,985	31,014	30,880
Funded Pupil Count (FTE)				
Elementary	12,094.6	12,049.8	11,978.0	11,921.9
Middle	7,244.0	7,287.5	7,276.0	7,254.0
Senior	10,116.5	10,053.5	10,173.0	10,186.5
Preschool	351.0	353.0	353.0	347.0
Online	78.0	78.5	85.0	56.5
Total Student FTE:	29,884.1	29,822.3	29,865.0	29,765.9
General Fund	27,158.4	27,135.6	27,138.2	27,068.2
Charter Fund	2,296.7	2,255.1	2,288.8	2,294.2
Preschool Fund	351.0	353.0	353.0	347.0
Online FTE	78.0	78.5	85.0	56.5
Total Student FTE:	29,884.1	29,822.3	29,865.0	29,765.9
Averaged Funded Pupil Count	29,884.1	29,822.3	29,865.0	29,794.2
Revenues (dollars):				
Per Pupil Revenue (PPR)	\$ 7,588	\$ 7,572	\$ 8,046	\$ 8,059



Appendix A: Budget Fact Sheet (continued)

	Proposed 2017-18	Revised 2017-18	Proposed 2018-19	Revised 2018-19
Total Program Funding (dollars)				
Property Taxes *	\$ 142,308,757	\$ 166,498,836	\$ 171,677,796	\$ 166,310,670
Specific Ownership Taxes	8,519,933	8,611,341	8,869,681	10,699,521
State Equalization	75,931,861	50,704,279	59,746,313	63,101,267
Total Program Funding:	\$ 226,760,551	\$ 225,814,456	\$ 240,293,790	\$ 240,111,458
Benefits (percentage)				
PERA**	20.15%	20.15%	20.15%	20.15%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.180%	0.180%	0.180%	0.180%
Subtotal % of Salary:	21.78%	21.78%	21.78%	21.78%
Employer Contribution (annual)				
Health Insurance	\$6,552	\$6,552	\$6,876	\$6,876
Dental Insurance	456	456	480	480
Life Insurance	23	23	23	23
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$7,166	\$7,166	\$7,514	\$7,514
Sub Rates (dollars)				
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	\$66.98 half - \$115.08 full
Curriculum Rate (hourly)	\$31.34	\$31.34	\$33.31	\$33.31
Medicare	0.45	0.45	0.48	0.48
PERA	6.32	6.32	6.71	6.71
Total	\$38.11	\$38.11	\$40.50	\$40.50
Grants (percentage)				
Indirect Cost Rate	6.17%	6.17%	4.10%	4.10%
Mileage Rate (dollars)	\$0.535/mile	\$0.545/mile	\$0.545/mile	\$0.580/mile
Activity Trip Rates (dollars)				
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	\$ 37.12/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile

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

** Rate increase effective January 1, 2019.

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



Appendix B: Mill Levies, 1992-2022

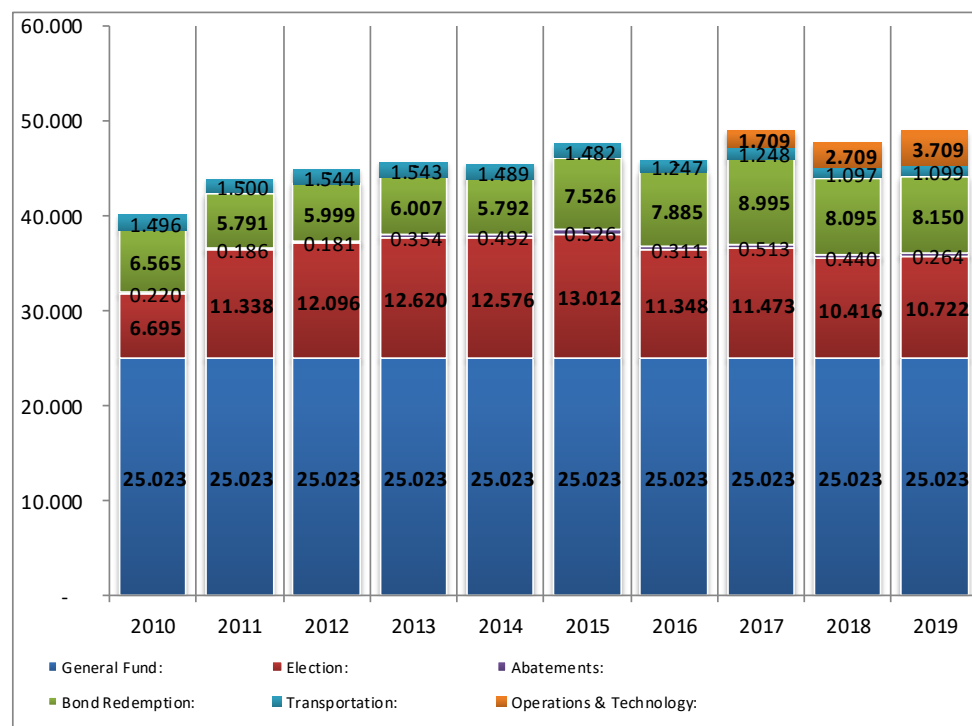
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
1992	45.101	5.000	N/A	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	N/A	48.920
1995	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*	35.895	8.060	1.095	N/A	N/A	4.000	N/A	49.050
2021*	35.850	8.020	1.090	N/A	N/A	4.000	N/A	48.959
2022*	35.850	7.980	1.084	N/A	N/A	4.000	N/A	48.914

*Estimated



Appendix C: Boulder Valley School District - Total Mill Levy

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Bond Redemption:	6.565	5.791	5.999	6.007	5.792	7.526	7.885	8.995	8.095	8.150
Transportation:	1.496	1.500	1.544	1.543	1.489	1.482	1.247	1.248	1.097	1.099
Abatements:	0.220	0.186	0.181	0.354	0.492	0.526	0.311	0.513	0.440	0.264
Election:	6.695	11.338	12.096	12.620	12.576	13.012	11.348	11.473	10.416	10.722
General Fund:	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
Total Mill Levy:	39.999	43.838	44.843	45.547	45.372	47.569	45.814	48.961	47.780	48.967



Notes:

- Total 2018 assessed valuation for the 2018-19 fiscal year is certified at: \$6,644,953,607
- 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, 1992-2022

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*	6,924,582,091	4.21%	49.050	59,960,762,233
2021*	6,959,205,001	0.50%	48.959	60,260,566,044
2022*	6,959,205,001	0.00%	48.914	60,260,566,044

*Estimated values



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	2014-15		2015-16		2016-17		2017-18		2018-19		Change from 2017-18 to 2018-19
	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	\$ 199.18	25.023	\$ 180.17	25.023	\$ 180.17	\$ -
Budget Elections	13.012	103.58	11.348	90.33	11.473	91.33	10.416	75.00	10.722	77.20	\$ 2.20
Abatements & Refunds	0.526	4.19	0.311	2.48	0.513	4.08	0.440	3.17	0.264	1.90	\$ (1.27)
Bond Redemption Fund	7.526	59.91	7.885	62.76	8.995	71.60	8.095	58.28	8.150	58.68	\$ 0.40
Transportation Fund	1.482	11.80	1.247	9.93	1.248	9.93	1.097	7.90	1.099	7.91	\$ 0.01
Operations & Technology Fund	-	-	-	-	1.709	13.60	2.709	19.50	3.709	26.70	\$ 7.20
TOTAL	47.569	\$ 378.65	45.814	\$ 364.68	48.961	\$ 389.73	47.780	\$ 344.02	48.967	\$ 352.56	\$ 8.55

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
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%	29,822.0			
2018-19	\$8,059	30,880	(105)	-0.34%	29,765.9			

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.

** Per Pupil Revenue for 2004-05 and 2005-06 included a \$1 rescission, 2009-10 included a \$140 in emergency reserve and a \$2 rescission.



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, 2017

(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
Total		\$ 703,570,000

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
Total	\$703,570,000	\$ 554,734,188	\$1,258,304,188



Appendix L: Debt Schedules (continued)

General Obligation Debt: Bond Amortization Schedule

<u>Combined Fiscal Year Total</u>								
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
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	-	-	-					
<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>								

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)

2016-17		Funded	On-Line	Total	Total	Adjusted Total	Assessed	Mill	Property	Specific	State	Override
School District		Pupil	Pupil	Program	Negative	Program	Valuation	Levy	Tax	Ownership	Share	Revenue
		Count	Count	Funding	Factor	Funding				Tax		
Littleton 6	Total	14,734.6	0.0	118,986,055.9	(\$13,694,941)	\$105,291,115	\$1,519,974,596	\$25.353	\$38,535,916	\$3,102,752	\$63,652,448	\$28,813,581
	Per Pupil			8,075	(\$929)	7,145.8	103,156.8		2,615.3	210.6	4,319.9	1,955.5
St. Vrain Valley RE-13	Total	29,821.6	0.0	244,587,689.2	(\$28,151,315)	\$216,436,374	\$2,986,721,795	\$24.995	\$74,653,111	\$3,756,272	\$138,026,992	\$31,300,000
	Per Pupil			8,202	(\$944)	7,257.7	100,153.0		2,503.3	126.0	4,628.4	1,049.6
Poudre R 1	Total	28,021.4	191.0	234,430,077.7	(\$26,982,204)	\$197,459,653	\$2,925,316,397	\$27.000	\$78,983,543	\$6,189,456	\$122,274,875	\$35,012,147
	Per Pupil			7,963	(\$917)	7,046.7	99,370.8		2,683.0	210.3	4,153.6	1,249.5
Boulder Valley RE-23	Total	29,672.2	77.0	246,518,892.1	(\$28,373,590.5)	218,145,301.6	5,849,751,520.0	25.023	150,812,041	7,360,522.0	\$9,940,361.0	67,125,325.0
	Per Pupil			8,307.1	(\$951.1)	7,351.0	197,122.6		4,932.6	266.0	2,152.4	1,858.8
Colorado Springs 11	Total	26,958.1	247.0	248,126,830.4	(\$28,558,659)	\$197,913,914	\$2,478,479,550	\$23.239	\$57,597,386	\$6,678,200	\$155,292,585	\$30,398,822
	Per Pupil			8,297	(\$955)	7,341.5	82,876.5		1,926.0	223.3	5,192.7	1,127.6
Adams-Arapahoe 283	Total	39,154.7	0.0	347,578,357.7	(\$40,005,234)	\$301,567,784	\$2,174,588,953	\$26.010	\$56,561,059	\$4,259,849	\$246,752,216	\$37,339,028
	Per Pupil			8,877	(\$1,022)	7,702.0	55,538.4		1,444.6	108.8	6,302.0	953.6
Northglenn-Thornton 12	Total	36,871.6	0.0	343,842,084.0	(\$39,575,200)	\$268,030,001	\$2,113,590,203	\$27.000	\$57,066,935	\$4,588,758	\$242,611,190	\$35,400,000
	Per Pupil			8,215	(\$945)	7,269.3	50,496.1		1,363.4	109.6	5,796.3	960.1
Cherry Creek 5	Total	51,888.7	0.0	433,166,985.3	(\$49,856,230)	\$383,310,755	\$5,259,444,997	\$22.494	\$118,305,956	\$9,615,075	\$255,389,725	\$84,604,511
	Per Pupil			8,348	(\$961)	7,387.2	101,360.1		2,280.0	185.3	4,921.9	1,630.5
Douglas County RE-1	Total	63,748.7	2,425.0	519,233,734.9	(\$59,762,257)	\$456,066,517	\$5,719,148,987	\$25.440	\$145,495,150	\$13,499,633	\$300,476,695	\$33,713,000
	Per Pupil			8,145	(\$937)	7,154.1	89,714.0		2,282.3	211.8	4,713.5	528.8
Denver County 1	Total	86,193.0	224.0	748,684,543.0	(\$86,171,362)	\$662,513,181	\$13,460,852,897	\$25.541	\$343,803,644	\$22,254,457	\$296,455,081	\$125,850,986
	Per Pupil			8,686	(\$1,000)	7,686.4	156,171.1		3,988.8	258.2	3,439.4	1,460.1
Jefferson R-1	Total	81,179.6	279.5	664,648,453.4	(\$76,499,058)	\$588,149,395	\$8,208,266,691	\$26.252	\$215,483,417	\$17,382,147	\$355,283,831	\$113,302,585
	Per Pupil			8,187	(\$942)	7,245.0	101,112.4		2,654.4	214.1	4,376.5	1,395.7
Peer Group	Total	488,244.2	3,443.5	\$4,149,803,703	(\$477,630,050)	\$3,594,883,991	\$52,696,136,586	\$25.304	\$1,337,298,158	\$98,687,119	\$2,236,155,998	\$622,859,985
	Per Pupil			8,499.4	(138,704.8)	7,362.9	107,929.9		2,739.0	202.1	4,580.0	180,879.9
State of Colorado		843,095.8	17,098.5	7,201,110,585.2	(828,278,125.2)	\$6,372,832,460	98,791,825,584.0		2,089,992,070.0	167,712,885.0	4,115,127,505.0	808,343,636.0
Per Pupil				8,385	(964)	7,420.7	115,035.3		2,433.6	195.3	4,791.7	

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)

2016-17 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,734.6	\$ 87,166,127 52.6%	\$ 10,559,157 6.4%	\$ 14,171,251 8.5%	\$ 46,360,627 28.0%	\$ 7,600,604 4.6%	\$ 165,857,767 100.0%	\$ 11,256
St. Vrain Valley RE-1J	29,821.6	150,695,115 47.9%	23,289,650 7.4%	33,955,398 10.8%	87,767,131 27.9%	18,777,209 6.0%	314,484,502 100.0%	10,546
Poudre R 1	28,021.4	146,390,371 50.1%	21,625,996 7.4%	24,639,424 8.4%	76,812,145 26.3%	22,904,942 7.8%	292,372,877 100.0%	10,434
Boulder Valley RE-2J	29,675.7	191,971,246 54.1%	28,587,259 8.1%	29,808,508 8.4%	93,149,499 26.3%	11,057,767 3.1%	354,574,278 100.0%	11,948
Colorado Springs 11	26,958.1	136,092,222 49.4%	20,274,067 7.4%	26,670,611 9.7%	78,229,356 28.4%	14,253,149 5.2%	275,519,405 100.0%	10,220
Adams-Arapahoe 28J	39,154.7	207,437,805 46.2%	38,281,233 8.5%	44,480,542 9.9%	138,970,620 30.9%	20,128,756 4.5%	449,298,956 100.0%	11,475
Northglenn-Thornton 12	36,871.6	198,682,123 53.2%	25,799,602 6.9%	37,773,575 10.1%	96,273,498 25.8%	15,025,462 4.0%	373,554,260 100.0%	10,131
Cherry Creek 5	51,888.7	360,367,216 61.9%	30,350,925 5.2%	44,631,049 7.7%	116,028,165 19.9%	31,217,994 5.4%	582,595,348 100.0%	11,228
Douglas County RE-1	63,748.7	313,608,044 50.3%	44,276,666 7.1%	57,515,890 9.2%	166,656,046 26.7%	41,513,912 6.7%	623,570,558 100.0%	9,782
Denver County 1	86,231.0	446,781,852 38.6%	94,920,052 8.2%	99,914,928 8.6%	421,946,045 36.5%	93,795,844 8.1%	1,157,358,721 100.0%	13,422
Jefferson R-1	81,179.6	414,557,014 49.8%	65,702,682 7.9%	79,580,959 9.6%	213,738,673 25.7%	59,065,797 7.1%	832,645,125 100.0%	10,257
Peer Group Total	488,285.7	\$ 2,653,749,135 48.9%	\$ 403,667,289 7.4%	\$ 493,142,133 9.1%	\$ 1,535,931,806 28.3%	\$ 335,341,435 6.2%	\$ 5,421,831,797 100.0%	\$ 11,104

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 M: School District Comparisons (continued)

Revenue (Budget)

2017-18 School District		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
Littleton 6	Total Per Pupil	14,703.7	0.0	121,860,174.7 8,288	(\$13,550,865) (\$922)	\$108,309,310 7,366.1	\$1,697,511,128 115,447.9	\$25.353	\$43,037,000 2,927.0	\$3,293,480 224.0	\$61,978,831 4,215.2	\$28,813,581 1,959.6
St. Vrain Valley RE-1J	Total Per Pupil	30,032.3	0.0	252,917,425.7 8,422	(\$28,124,446) (\$936)	\$224,792,980 7,485.0	\$3,229,964,750 107,549.7	\$24.995	\$80,732,969 2,688.2	\$4,488,357 149.5	\$139,571,654 4,647.4	\$31,300,000 1,042.2
Poudre R 1	Total Per Pupil	28,354.7	205.0	244,424,143.4 8,179	(\$27,179,992) (\$910)	\$206,123,617 7,269.5	\$3,261,486,136 109,138.2	\$27.000	\$88,060,126 2,946.7	\$7,211,615 241.3	\$121,972,411 4,081.5	\$35,012,147 1,234.8
Boulder Valley RE-2J	Total Per Pupil	29,822.0	83.5	254,158,879.4 8,522.5	(28,262,495.5) (947.7)	225,814,456.0 7,574.8	6,657,108,440.0 223,228.1	25.023	165,126,104.0 5,585.8	8,611,340.7 288.8	50,704,218.6 1,700.2	67,987,305.0 1,849.7
Colorado Springs 11	Total Per Pupil	26,627.7	240.0	256,152,062.9 8,501	(\$28,484,138) (\$945)	\$201,175,137 7,555.1	\$2,643,782,060 87,740.0	\$22.562	\$59,649,011 1,979.6	\$7,300,889 242.3	\$160,718,026 5,333.8	\$30,398,822 1,141.6
Adams-Arapahoe 28J	Total Per Pupil	38,869.0	0.0	358,052,828.8 9,212	(\$39,815,514) (\$1,024)	\$309,882,716 7,972.5	\$2,558,061,656 65,812.4	\$26.010	\$66,535,184 1,711.8	\$4,744,124 122.1	\$246,958,007 6,353.6	\$37,339,028 960.6
Northglenn-Thornton 12	Total Per Pupil	36,982.6	0.0	353,421,544.5 8,432	(\$39,300,515) (\$938)	\$277,152,209 7,494.1	\$2,486,375,044 59,318.0	\$27.000	\$67,132,126 1,601.6	\$5,021,865 119.8	\$241,967,039 5,772.7	\$35,400,000 957.2
Cherry Creek 5	Total Per Pupil	52,724.1	0.0	452,214,334.7 8,577	(\$50,286,284) (\$954)	\$401,928,051 7,623.2	\$6,067,320,318 115,076.8	\$20.359	\$123,524,574 2,342.8	\$9,629,919 182.6	\$268,773,558 5,097.7	\$84,604,511 1,604.7
Douglas County RE-1	Total Per Pupil	63,977.8	2,157.5	536,296,975.7 8,383	(\$59,636,283) (\$932)	\$472,763,261 7,389.5	\$6,380,009,972 99,722.2	\$25.440	\$162,307,454 2,536.9	\$14,889,161 232.7	\$299,464,078 4,680.7	\$33,713,000 526.9
Denver County 1	Total Per Pupil	87,117.9	232.0	776,068,934.5 8,908	(\$86,298,951) (\$991)	\$689,769,983 7,917.7	\$16,576,650,104 190,278.3	\$25.541	\$423,384,220 4,859.9	\$23,173,417 266.0	\$243,212,346 2,791.8	\$125,850,986 1,444.6
Jefferson R-1	Total Per Pupil	80,996.3	236.5	680,894,228.8 8,406	(\$75,715,514) (\$935)	\$605,178,715 7,471.7	\$9,415,338,108 116,244.1	\$26.252	\$247,171,456 3,051.6	\$19,127,655 236.2	\$338,879,605 4,183.9	\$113,302,585 1,398.9
Peer Group	Total Per Pupil	490,208.1	3,154.5	\$4,286,461,533 8,744.2	(\$476,654,997) (151,103.2)	\$3,722,890,434 7,594.5	\$60,973,607,716 124,383.1	\$25.049	\$1,526,660,223 3,114.3	\$107,491,821 219.3	\$2,174,199,771 4,435.3	\$623,721,965 197,724.5
State of Colorado	Total Per Pupil	848,294.4	17,486.0 (Included in FPC)	7,450,314,092.6 8,613	(828,280,474.4) (958)	\$6,622,033,618 7,655.4	109,018,230,716.8 126,030.2		2,328,498,021.9 2,691.9	178,346,482.3 206.2	4,115,189,114.0 4,757.4	808,343,636.0

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 (prior to state 2017-18 supplemental budget adoption).

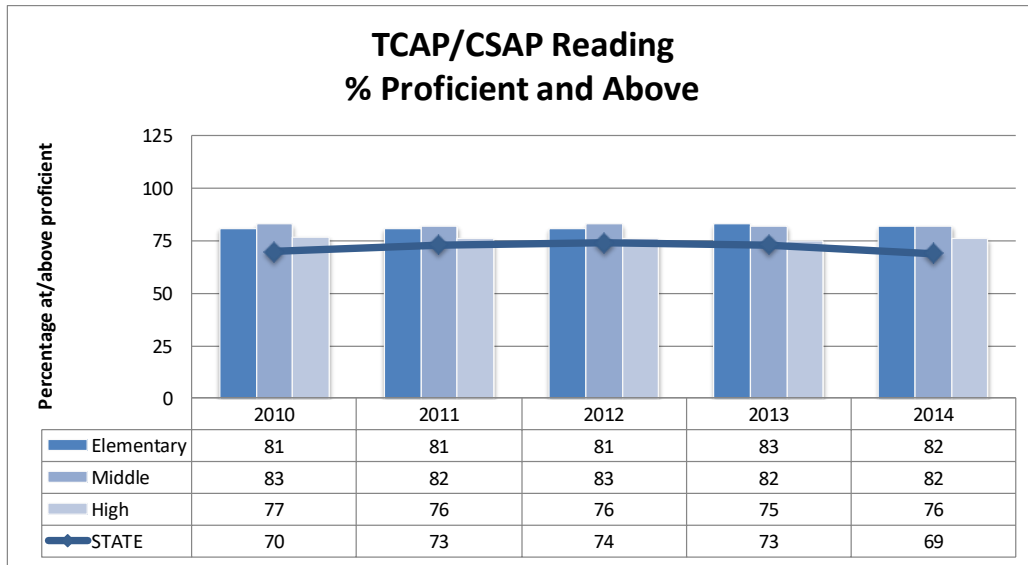
Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students.



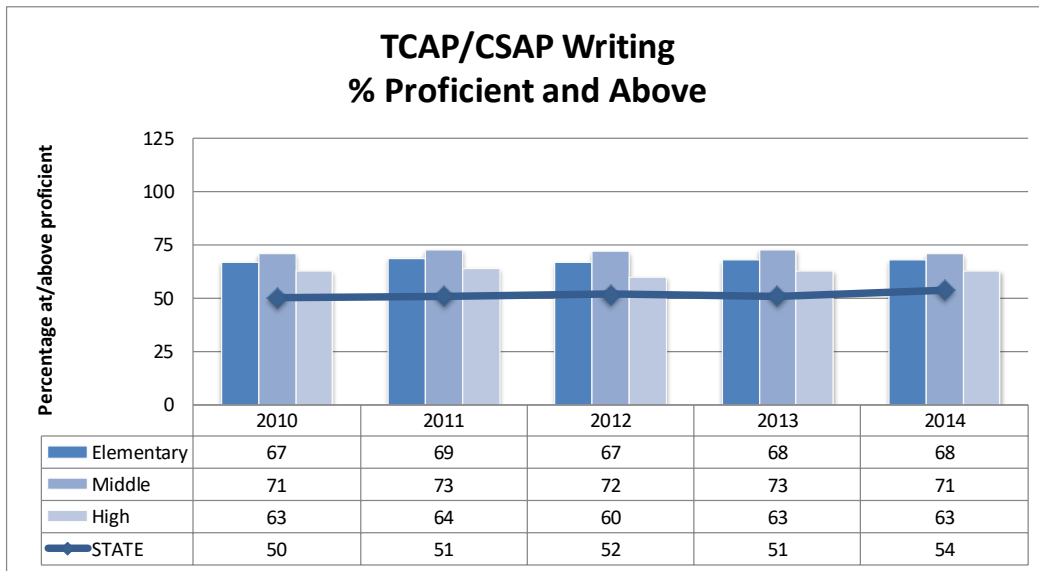
Appendix N: State Performance Measures

(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



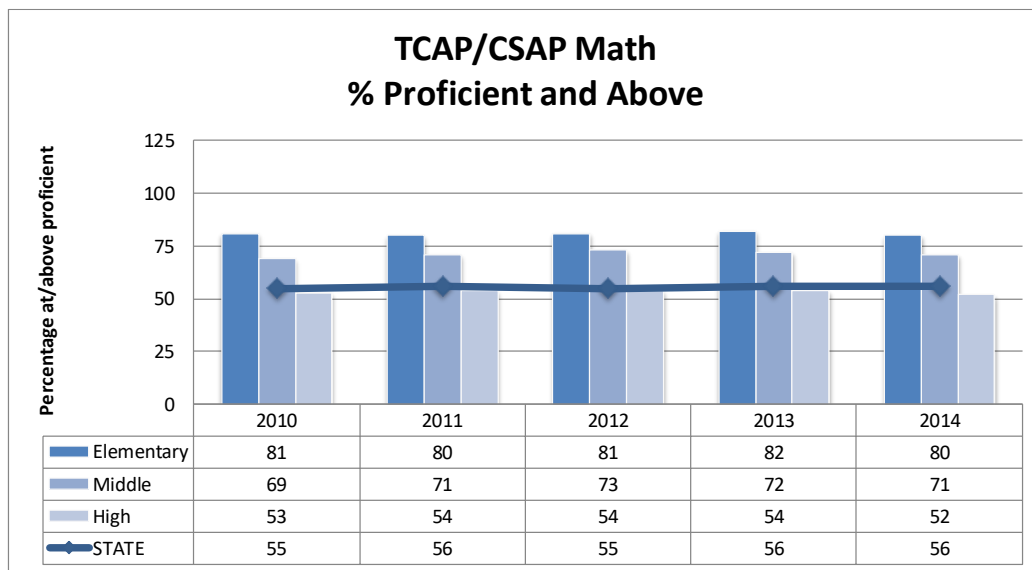
TCAP/CSAP Writing Results by Level



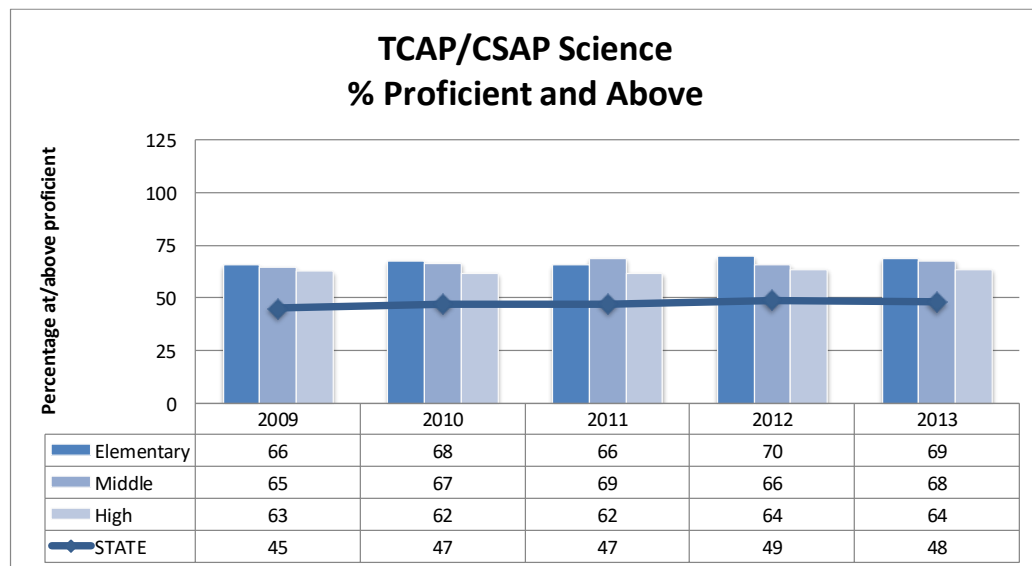


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

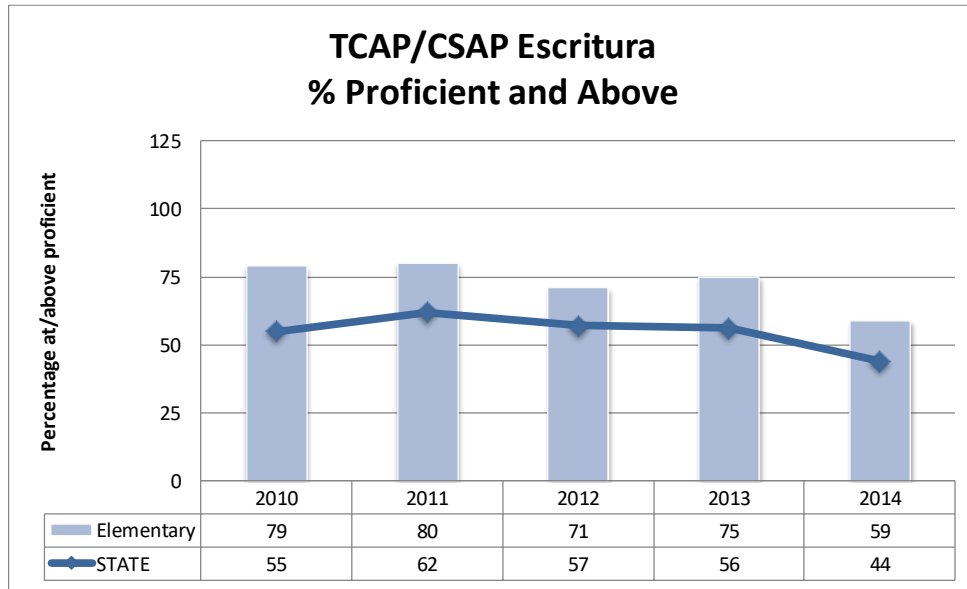


*BVSD did not administer TCAP science assessments in 2014.

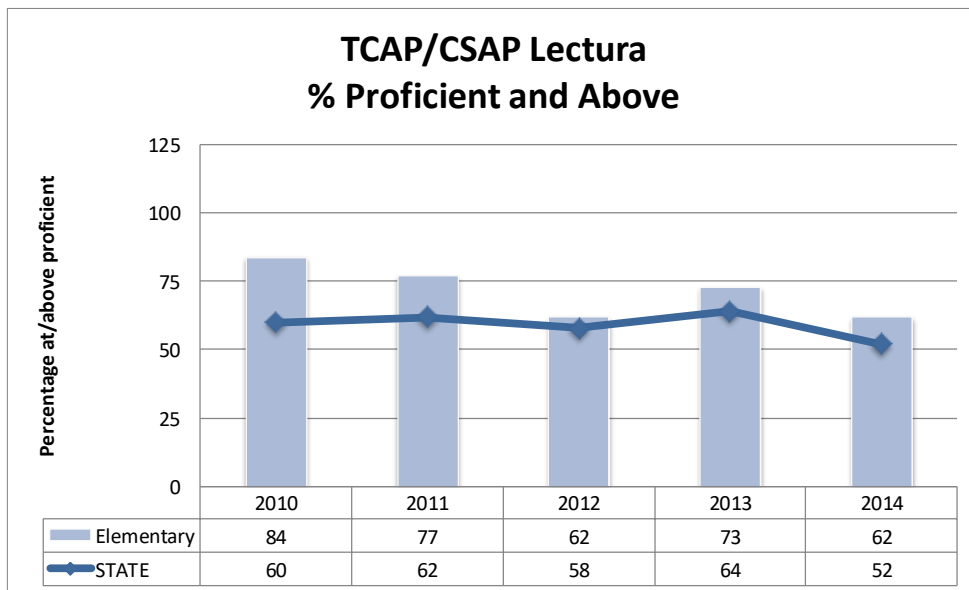


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



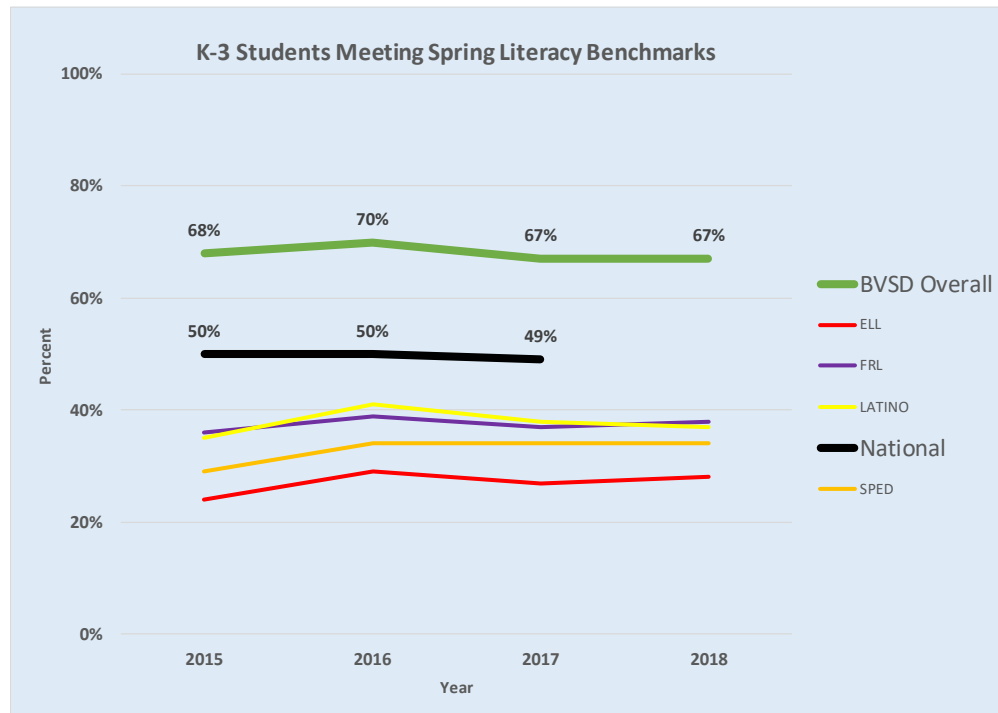
TCAP/CSAP Lectura Results by Level



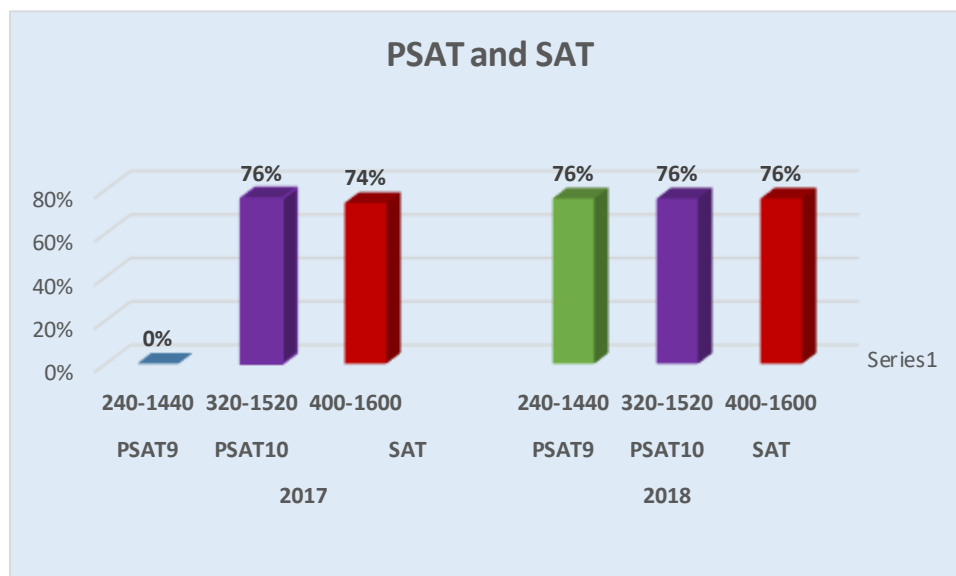


Appendix N: State Performance Measures (continued)

K-3 Student Meeting Spring Literacy Benchmarks



PSAT and SAT

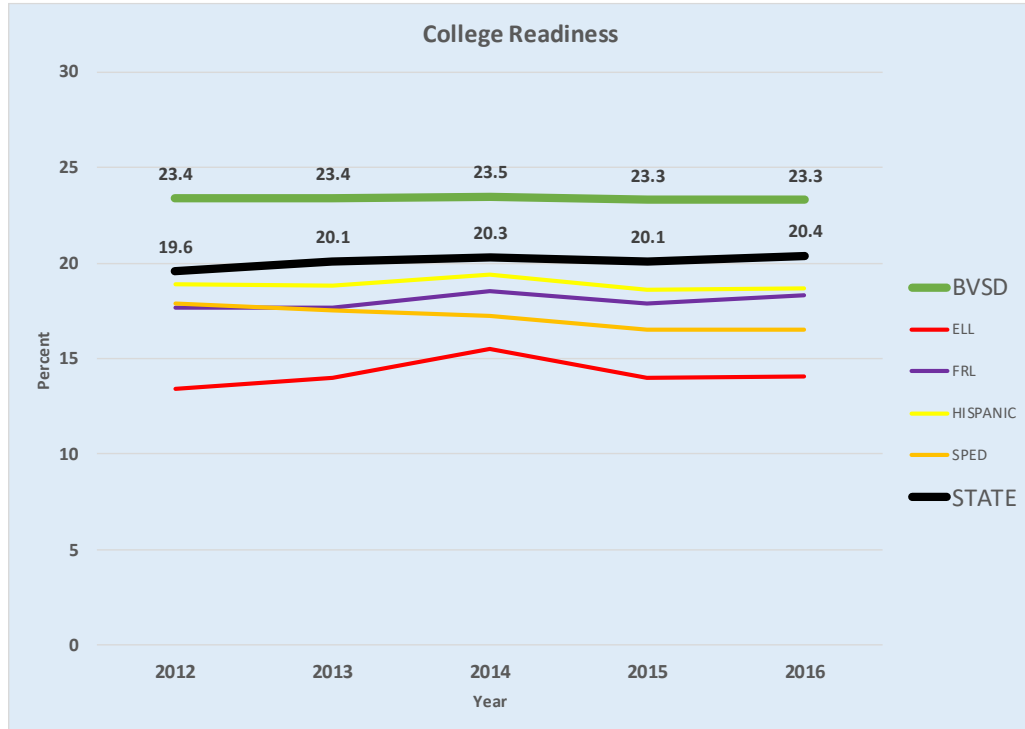




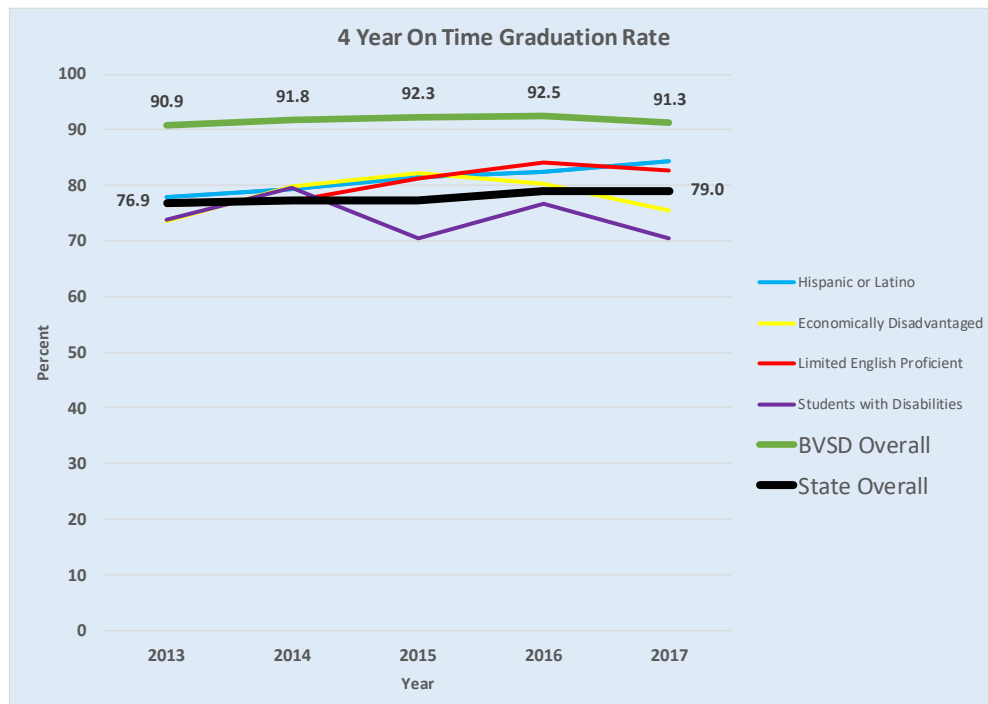
Appendix N: State Performance Measures (continued)

College Readiness Overall Average Score Results 2012-2016

(ACT testing was replaced with PSAT and SAT testing beginning 2017)



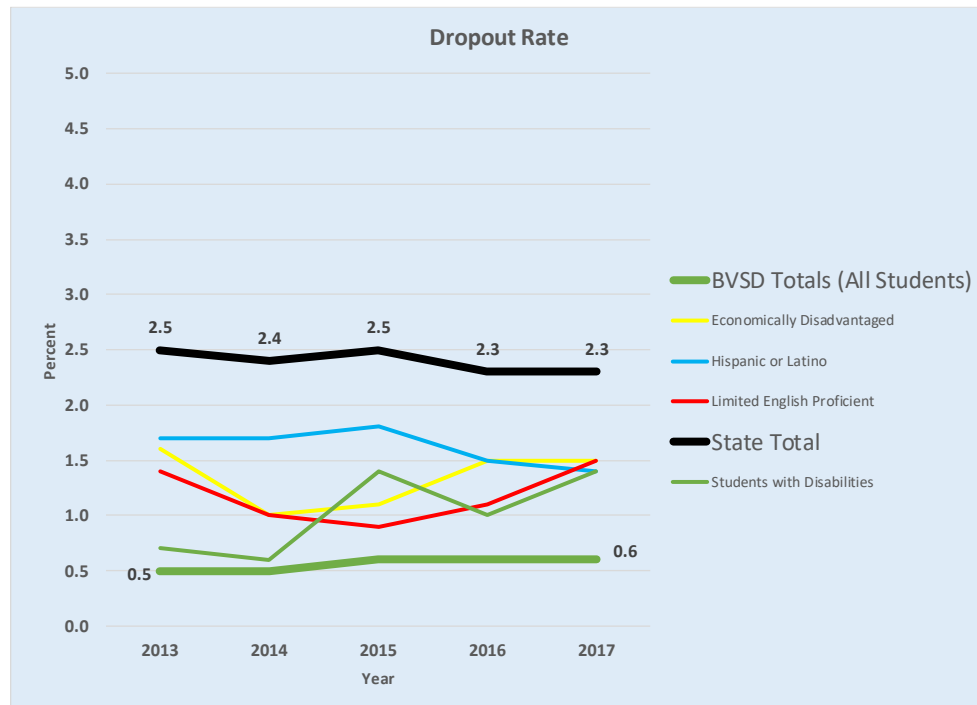
Graduation Rates 2013-2017



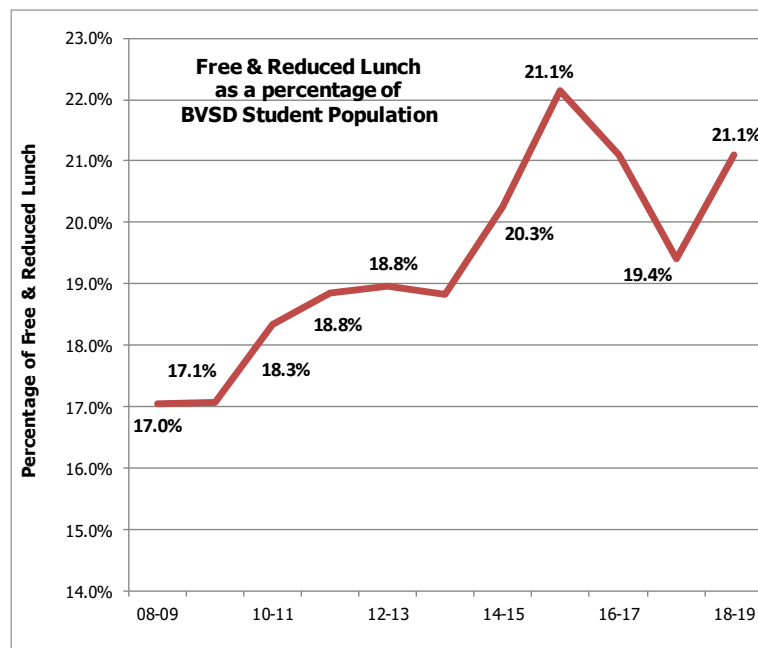


Appendix N: State Performance Measures (continued)

Dropout Rates 2013-2017



Free or Reduced Lunch Population Rates 2008-2019





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2018-19

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, https://www.cde.state.co.us/cdefinance/auditunit , https://www.cde.state.co.us/cdefinance/sftransp , https://www.cde.state.co.us/datapipeline/snap_studentoctober .
Elections	See Colorado Department of State, Elections and Voting, http://www.sos.state.co.us/pubs/elections/main.html , and Colorado Association of School Boards, http://www.casb.org/Domain/112 .



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.

PURCHASE OF GOODS/SERVICES	METHOD
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

ACT	American College Testing	COP	Certificate of Participation
ADA	Americans with Disabilities Act	COSPRA	Colorado School Public Relations Association
ADE	Automatic Data Exchange	COTA	Certified Occupational Therapist Asst.
ADHD	Attention Deficit Hyperactivity Disorder	CPP	Colorado Preschool Program
ALPS	Advanced Learning Plans	CRS	Colorado Revised Statutes
AP	Advanced Placement	CSAP	Colorado Student Assessment Program
AR	Area Representative	CTE	Career & Technical Education
ARRA	American Recovery and Reinvestment Act	DAC	District Accountability Committee
ASBO	Association of School Business Officials International	DIMC	District Instructional Media Center
ASD	Autism Spectrum Disorder	DLT	District Leadership Team
AVID	Advancement via Individual Determination	DPC	District Parent Council
AYP	Adequate Yearly Progress	EB	Emerging Bilingual
BCSIS	Boulder Community School of Integrated Studies	ECEA	Exceptional Children's Educational Act
BOE	Board of Education	EET	Education Excise Tax
BVCU	Boulder Valley Credit Union	ELA	English Language Acquisition
BVEA	Boulder Valley Education Association	ELD	English Language Development
BVEOP	Boulder Valley Educational Office Professionals	ELP	English Language Proficiency
BVPA	Boulder Valley Paraeducators Association	ELPA	English Language Proficiency Act
BVSD	Boulder Valley School District	ELR	Essential Learning Results
BVSEA	Boulder Valley Service Employees Association	ERP	Enterprise Resource Planning
BVSSC	Boulder Valley Safe Schools Coalition	FBLA	Future Business Leaders of America
CABE	Colorado Association for Bilingual Education	FCA	Facility Condition Assessment
CAFR	Comprehensive Annual Financial Report	FAQ	Frequently Asked Questions
CASB	Colorado Association of School Boards	FAST	Families & Schools Together
CASE	Colorado Association of School Executives	FEP	Fully English Proficient
CBLA	Colorado Basic Literacy Act	FOSS	Full Option Science System
CBOC	Citizen's Bond Oversight Committee	FRL	Free and Reduced Lunch
CCC	Curriculum Coordinating Council	FRS	Family Resource School
CDE	Colorado Department of Education	FTE	Full Time Equivalent
CELA	Colorado English Language Assessment	GAAP	Generally Accepted Accounting Principals
CHSAA	Colorado High School Activities Association	GASB	Governmental Accounting Standards Board
CIPC	Capital Improvement Planning Committee	GFOA	Government Finance Officers Association
CLIP	Collaborative Literacy Intervention Project	GT	Gifted and Talented
COLA	Cost of Living Adjustment	GT DAC	GT District Advisory Committee
		HRD	Human Resource Department
		IB	International Baccalaureate
		IC	Infinite Campus
		IDEA	Individuals with Disabilities Education Act
		IDEIA	Individuals with Disabilities Education Improvement Act



Acronym Reference (continued)

IDI	Intercultural Development Inventory
IEP	Individual Educational Program
ILP	Individual Literacy Plan
IR	Interdisciplinary Resource
IT	Information Technology
LEA	Local Educational Agency
LEED	Leadership in Energy and Environmental Design
LEP	Limited English Proficient
LLL	Life Long Learning
LLSS	Literacy & Language Support Services
MEACC	Multi Ethnic Action Community Committee
MEEAC	Multi Ethnic Education Action Committee
MTSS	Multi-Tiered System of Support
MUOFA	Multi-Use Outdoor Facilities Assessment
NABE	National Association for Bilingual Education
NCGA	National Council on Governmental Accounting
NEP	Non English Proficient
NSPRA	National School Public Relations Association
OE	Open Enrollment
PAC	Principal's Advisory Committee
PAM	Parents as Mentors
PARA	Paraeducator
PBS	Positive Behavior Support
PCA	Program Compatibility Assessment
PCD	Perceptual/Communicative Disability
PEN	Parent Engagement Network
PEP	Professional Educators Program
PERA	Public Employees Retirement Association
PHLOTE	Primary Home Language Other Than English
PIE	Partners in Education
PING	Parent Involvement Network Group
PLP	Personalized Learning Plan

POC	People of Color
PPP	Parent Professional Partnership
PPR	Per Pupil Revenue
PYPiB	Primary Years Program International Baccalaureate
R2A	Read to Achieve
RBO	Relationship by Objectives
RCS	Reduced Class Size
RFI	Request for Information
RFP	Request for Proposal
RTI	Response to Intervention
SAAC	Student Accountability Advisory Committee
SACC	School Age Child Care
SAPP	Substance Abuse Prevention Program
SAR	School Accountability Report
SAT	Scholastic Assessment Test
SBOE	State Board of Education
SCS	School Climate Survey
SEA	State Educational Agency
SEAC	Special Education Advisory Committee
SIED	Significant Identifiable Emotional Disorder
SIOP	Sheltered Instruction Observation Protocol
SIPR	School Improvement Program Review
SIT	School Improvement Team
SPED	Special Education
SRA	School Resource Allocation
SRO	Student Resource Officer
SRE	Special Reporting Element
SWAP	School to Work Alliance Program
TABOR	Taxpayer's Bill of Rights
TAC	Teacher Advisory Committee
TCAP	Transitional Colorado Assessment Program
TEA	GT Education Advisors
TEC	Technical Education Center
TOSA	Teacher on Special Assignment
YRBS	Youth at Risk Behavior Survey

