



**Boulder Valley** School District  
*Excellence and Equity*



# 2018-19 ADOPTED BUDGET

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



## 2018-19 ADOPTED BUDGET

PREPARED BY: BUSINESS SERVICES DIVISION

Bill Sutter, SFO  
*Chief Financial Officer*

## 2018-19 Adopted Budget

### Welcome



Thank you for reviewing the Boulder Valley School District annual 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 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 Cummings, Gillian Luis, Kim Carpentier, and Vicky Parungo) for their committed efforts in producing this document.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**Boulder Valley School District  
Colorado**

For the Fiscal Year Beginning

**July 1, 2016**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado, for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We submitted our budget document to GFOA for the fiscal year beginning July 1, 2017, to determine its eligibility for another award.



**Acknowledgements and Awards (continued)**

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2017. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget.



**ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL**

This Meritorious Budget Award is presented to

**BOULDER VALLEY  
SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2017–2018.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



*Charles E. Peterson, Jr.*

**Charles E. Peterson, Jr. MBA, PRSBA, SFO**  
President

*John D. Musso*

**John D. Musso, CAE, RSBA**  
Executive Director





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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. Cynthia Stevenson**  
Superintendent

**Leslie Stafford**  
Chief Operating Officer

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

**Bill Sutter**  
Chief Financial Officer

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

**Andrew Moore**  
Chief Information Officer

**Sandy Ripplinger**  
Asst. Superintendent for School  
Leadership (Elementary)

**Melissa Barber, J.D.**  
Legal Counsel

**Marc Schaffer, Ed.D.**  
Asst. Superintendent for School  
Leadership (K-8, Middle & High)

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

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

**Ginger Ramsey**  
Broomfield High School Principal

**Tina Mueh, Ph.D.**  
Boulder Valley Education Association  
President



## Letter of Transmittal

Date: May 22, 2018  
 To: Dr. Cynthia Stevenson, Superintendent  
 From: Bill Sutter, Chief Financial Officer *ms*  
 Subject: 2018-19 Adopted Budget

The ensuing document contains information and details regarding the 2018-19 Adopted Budget for fiscal year July 1, 2018 – June 30, 2019. The Board of Education is scheduled to approve the 2018-19 fiscal year budget on June 12, 2018. 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.

## **Goals and Strategies**

**GOAL #1** – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

**GOAL #2** – Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development, and social-emotional well-being.

**GOAL #3** - Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy, and inclusive environment.

### **The following strategies will be used to attain these goals:**

- a. Boulder Valley School District will assess the success of each child as well as the overall effectiveness of the school system using multiple measures.
- b. Boulder Valley School District will partner with parents and the larger community to help all students enter school ready to learn and continue to learn throughout their educational experience.
- c. Boulder Valley School District will attract, hire, and retain outstanding professionals at all levels of the organization.
- d. Boulder Valley School District will provide high quality professional development
- e. Boulder Valley School District will increase community involvement, corporate partnerships, volunteer involvement, and legislative advocacy.



## Goals and Strategies (continued)

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2018-19 as we work toward the mission, vision, and goals throughout all levels of the organization. These goals and values reflect the district’s determination to move a very high-achieving district to greater levels of excellence and equity in academic achievement.

## Strategic Planning

### The Success Effect

Beginning in 2013, the Boulder Valley School District formed a steering committee to develop a strategic plan, starting with the district mission, vision, values, and goals. Beyond this framework, the strategic plan sought to define the essential organizing principles of student success—Learning, Talent, and Partnerships. The superintendent’s strategic planning steering committee worked in partnership with educators, parents, and community members to outline specific goals and strategies to ensure that these groups help address the unique learning needs of each student, and create meaningful and engaging opportunities for each child.

During the 2018-19 school year, BVSD is focusing on six priority areas: Systems of Support, Literacy & Early Learning, Successful, Curious, Lifelong Learners, Educator Pipeline, Educator Growth & Development, and Parent & Family Partnerships. The BVSD community believes establishing and developing strategies within the guiding principles of Learning, Talent, and Partnerships is the most effective way to ensure student success. BVSD is proud to call this strategic plan “The Success Effect”.



## 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.



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

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**

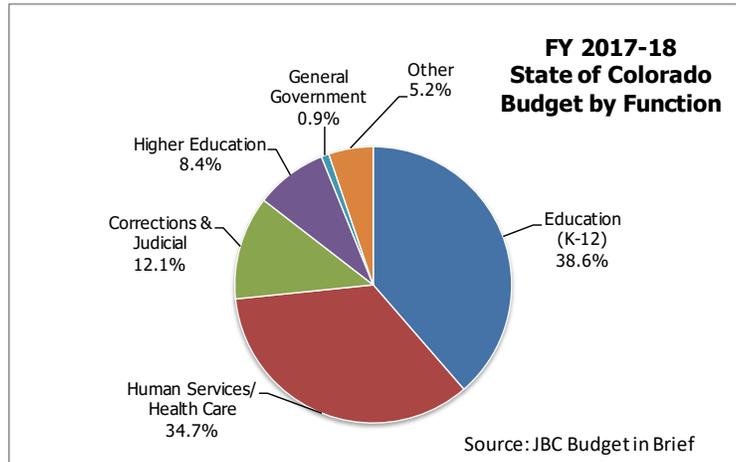
The Colorado Department of Education’s 2017 District Performance Framework Report identifies BVSD as “Accredited: Low Participation” overall, with the district meeting accreditation targets for Postsecondary and Workforce Readiness, and Academic Achievement. The district is approaching accreditation targets in Academic Growth. BVSD meets 95 percent Test Participation Rates in English Language Arts and Math, 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. 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.

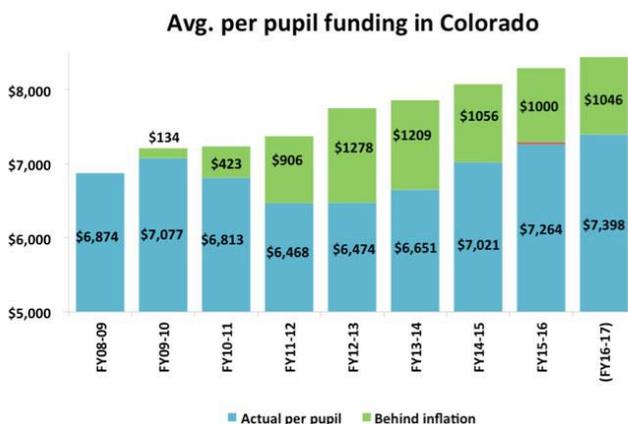


In 2000, Colorado voters passed Amendment 23 to help safeguard Colorado K-12 funding. The amendment guarantees that state per pupil funding must increase annually by no less than the rate of inflation as determined by state government.

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.



The bar chart shown here, from Great Education Colorado, visually outlines the negative factor’s impact on school funding as of the 2016-17 fiscal year. The graph reports what per pupil funding should be under Amendment 23, the bottom portion representing what was actually funded and the top portion the per pupil dollar negative factor.



## Understanding School Finance in Colorado (continued)

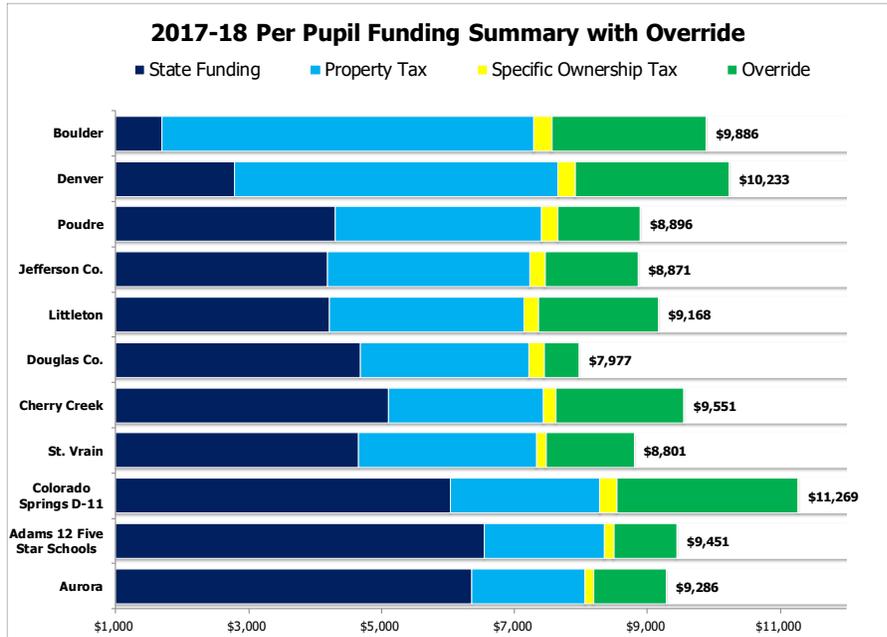
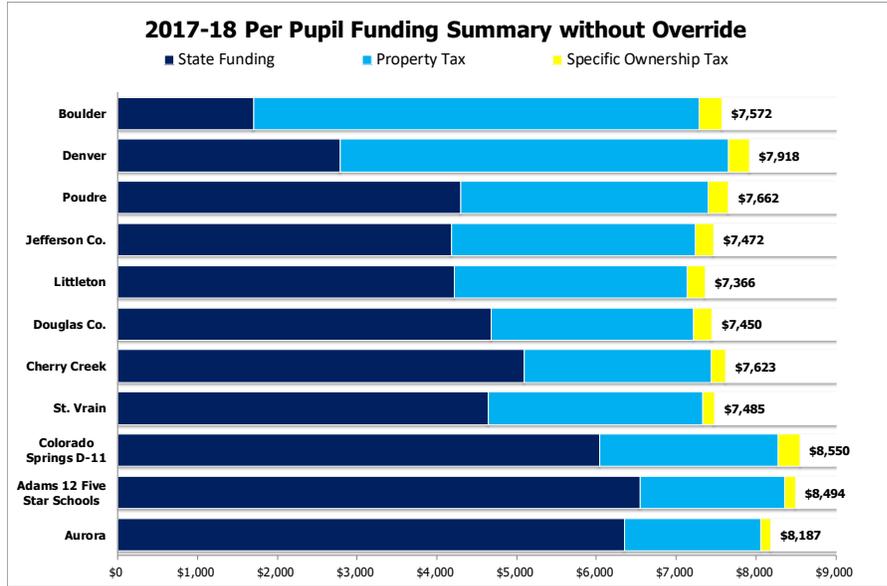
### Who Determines How Much Funding Each School District Receives?

#### 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 \$8,046 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.



\*2018-19 information not yet available from CDE.

#### 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.

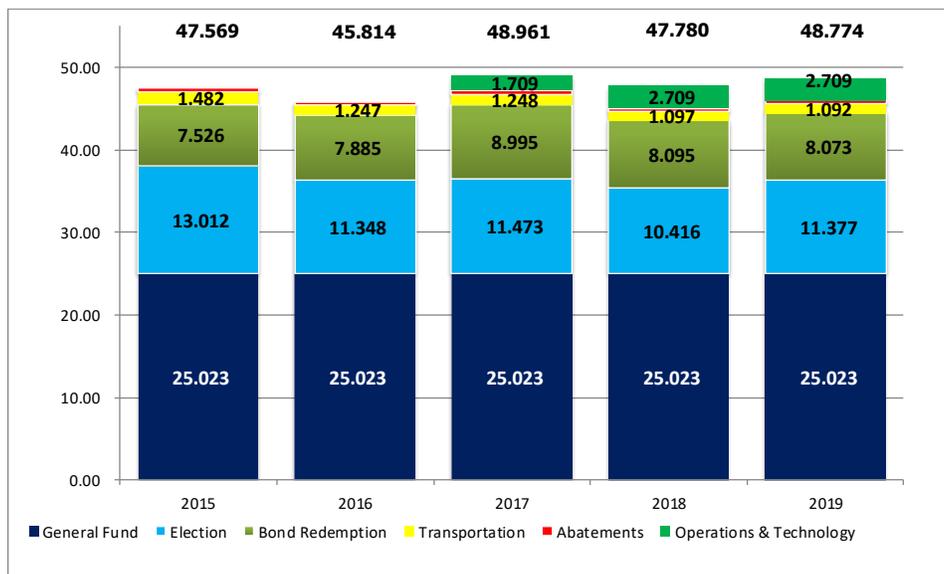


## Understanding School Finance in Colorado (continued)

### 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 estimated at 48.774 mills, which is a 2.08 percent increase from the prior year. The mill levy is applied to assessed valuation which is projected to increase in 2018-19 by 0.5 percent or approximately \$33.3M, 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 11.377 mills. The mill levy for abatements, refunds, and omitted property is 0.500 mills, bring the total General Operating Fund mill levy to 36.900 mills. The Bond Redemption Fund at 8.073 mills, the transportation mill levy at 1.092 mills, and the operations and technology mill levy at 2.709, bring the collective total mills for BVSD to 48.774 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 estimated at: \$6,690,417,479
- 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, 2017, the district reported general obligation bond indebtedness of \$725,835,000 (not including bond premiums) and long-term obligations for compensated absences of \$9,105,963. The annual principal and interest payments for fiscal year 2018 are \$57,395,212. 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 48.774 mills or \$351.17 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 \$1,414.44 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.



## 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 \$8,046 (slightly rounded) after accounting for a \$3 per pupil rescission to pay for finance staff at the Colorado Department of Education. Total program funding, defined by the SFA, is projected to be \$240.3M, an increase of \$14.5M from the BVSD 2017-18 Revised 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)  | \$8,046  |
| Funded Pupil Count: | x(FPC) | 29,865.0 |

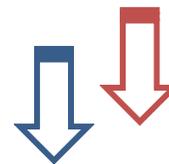
**School Finance Act Funding: \$240,293,790**

### Opportunity Cost in Dollars of 100 Fewer Students

|                     |        |         |
|---------------------|--------|---------|
| Per Pupil Revenue:  | (PPR)  | \$8,046 |
| Funded Pupil Count: | x(FPC) | (100)   |

**School Finance Act Funding: (\$804,600)**

**Fewer Students =  
Fewer Dollars**

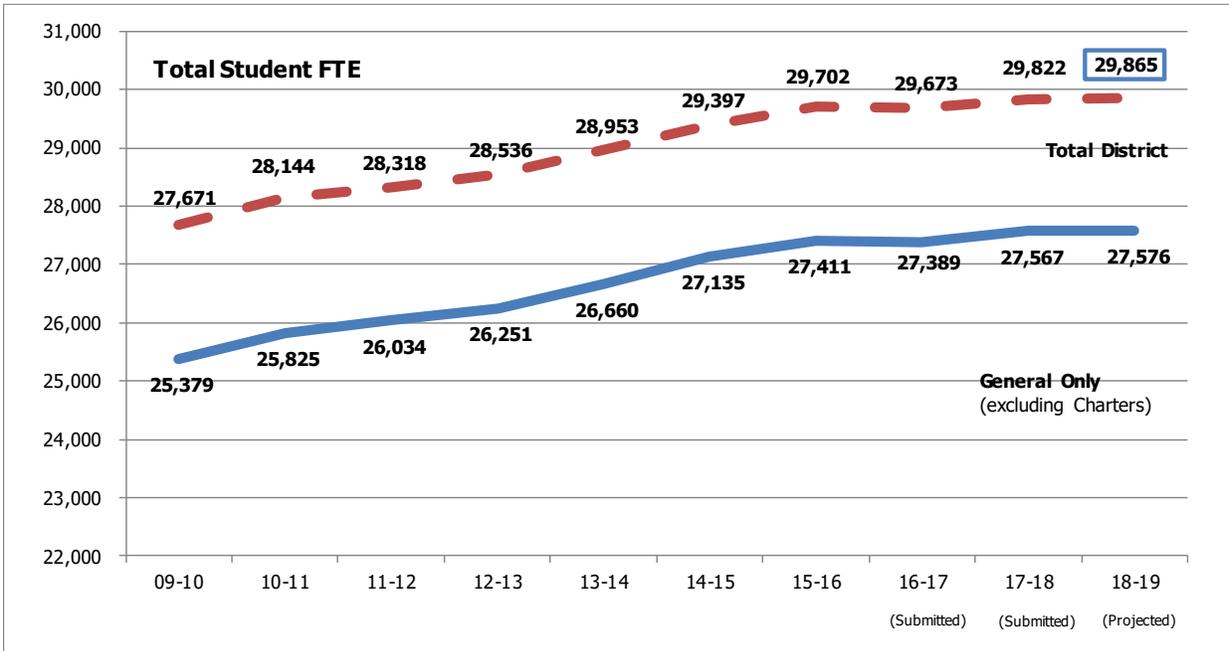


\*Calculations may not be exact due to rounding



## Enrollment FTE Projections

The 2018-19 enrollment FTE projections indicate an increase of 0.14 percent across the district, a total of 42.7 FTE. Charter total student FTE projections indicate an increase of 1.49 percent (33.7 FTE). Subsequently, non-charter schools (PK-12 and online) projections indicate an increase of 1.8 percent in online and 0.03 percent increase in PK-12, or 9.1 FTE, when compared to the 2017-18 submitted actual student FTE. In 2018-19, projections are predicting very slight growth, and the years beyond most likely will be a leveled trend. The following four charts show the historical change in BVSD enrollment.



## District-Wide Enrollment

The total number of BVSD students is projected to increase in the fall of 2018 by 29.0 from 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 Revised Budget | 2017-18 Submitted | 2018-19 Adopted Budget | COMPARISONS                        |                                      |
|---|------------------------|-------------------|------------------------|------------------------------------|--------------------------------------|
|   |                        |                   |                        | 2017-18 Revised to 2018-19 Adopted | 2017-18 Submitted to 2018-19 Adopted |
| Total Funded Enrollment (Heads)                 | 30,985.0               | 30,985.0          | 31,014.0               | 29.0 / 0.09%                       | 29.0 / 0.09%                         |
| Total Funded Student Full Time Equivalent (FTE) | 29,822.3               | 29,822.0          | 29,865.0               | 42.7 / 0.14%                       | 43.0 / 0.14%                         |



## District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE increased by 2.6; the K-12 Charter School FTE is projected to increase by 33.7 student FTE; special education and Colorado Preschool Program FTE is not expected to change; and Online Student FTE is projected to increase by 6.5 FTE.

|                                    | 2017-18 Revised Budget | 2017-18 Submitted | 2018-19 Adopted Budget | COMPARISONS                        |                                      |
|------------------------------------|------------------------|-------------------|------------------------|------------------------------------|--------------------------------------|
|                                    |                        |                   |                        | 2017-18 Revised to 2018-19 Adopted | 2017-18 Submitted to 2018-19 Adopted |
| K-12 General FTE                   | 27,135.6               | 27,130.3          | 27,138.2               | 2.6 / 0.01%                        | 7.9 / 0.03%                          |
| K-12 Charter FTE*                  | 2,255.1                | 2,255.1           | 2,288.8                | 33.7 / 1.49%                       | 33.7 / 1.49%                         |
| Preschool FTE                      | 353.0                  | 353.0             | 353.0                  | 0.0 / 0.00%                        | 0.0 / 0.00%                          |
| Online FTE                         | 78.5                   | 83.5              | 85.0                   | 6.5 / 8.28%                        | 1.5 / 1.80%                          |
| Total Student Full Time Equivalent | 29,822.3               | 29,822.0          | 29,865.0               | 42.7 / 0.14%                       | 43.0 / 0.14%                         |
| Total Funded Pupil Count           | 29,822.3               | 29,822.0          | 29,865.0               | 42.7 / 0.14%                       | 43.0 / 0.14%                         |

\*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 Adopted Budget preschool district-wide enrollment table below, there are 371.0 Colorado Preschool Program students and 297.0 special education students. The 2018-19 preschool enrollment includes zero enrolled students eligible but not funded through the state Colorado Preschool Program.

|                            | 2017-18 Revised Budget | 2017-18 Submitted | 2018-19 Adopted Budget | COMPARISONS                        |                                      |
|----------------------------|------------------------|-------------------|------------------------|------------------------------------|--------------------------------------|
|                            |                        |                   |                        | 2017-18 Revised to 2018-19 Adopted | 2017-18 Submitted to 2018-19 Adopted |
| Colorado Preschool Program | 371.0                  | 371.0             | 371.0                  | 0.0 / 0.00%                        | 0.0 / 0.00%                          |
| Special Education          | 297.0                  | 297.0             | 297.0                  | 0.0 / 0.00%                        | 0.0 / 0.00%                          |
| Not-eligible for funding   | 37.0                   | 37.0              | 0.0                    | -37.0 / -100.00%                   | -37.0 / -100.00%                     |
| Tuition                    | 285.0                  | 285.0             | 285.0                  | 0.0 / 0.00%                        | 0.0 / 0.00%                          |
| Total PK Enrollment        | 990.0                  | 990.0             | 953.0                  | -37.0 / -3.74%                     | -37.0 / -3.74%                       |



## 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 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.bvsd.org/ourschools/Pages/default.aspx>.

## Facilities

### Schools

- 29 Elementary Schools
  - 4 K-8 Schools
  - 8 Middle Schools
  - 1 Middle/Senior Special Education School
  - 1 Middle/Senior High School
  - 7 Senior High Schools
  - 5 Charter Schools
  - 1 Online School (Boulder Universal)
- 56 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 Multi-Use Building (Sombrero Marsh)
- 7 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 talented and gifted 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.

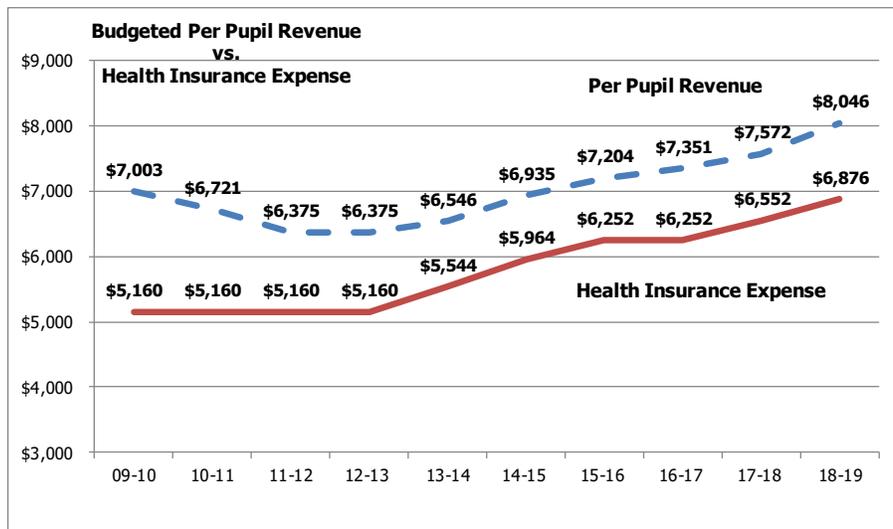


## District Populations

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          | 2011-12 | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|
| CDE Preschool-12 Student Membership  | 29,780  | 30,041  | 30,546  | 30,908  | 31,247  | 31,189  | 31,282  |
| Funded Membership                    | 29,544  | 29,718  | 30,145  | 30,566  | 30,875  | 30,837  | 30,985  |
| Student Membership Not Funded        | 236     | 323     | 401     | 342     | 372     | 352     | 297     |
| English Language Learners            | 2,422   | 2,442   | 2,547   | 2,561   | 3,129   | 3,021   | 3,012   |
| ELL % of Funded Membership           | 8.2%    | 8.2%    | 8.4%    | 8.3%    | 10.1%   | 9.8%    | 9.7%    |
| Free/Reduced Lunch Status            | 5,567   | 5,633   | 5,674   | 6,188   | 6,836   | 6,487   | 5,993   |
| FRL Status % of Funded Membership    | 18.8%   | 19.0%   | 18.8%   | 20.2%   | 22.1%   | 21.0%   | 19.3%   |
| Talented & Gifted                    | 3,973   | 4,129   | 4,330   | 4,443   | 4,629   | 4,614   | 4,280   |
| TAG % of Funded Membership           | 13.4%   | 13.9%   | 14.4%   | 14.5%   | 15.0%   | 15.0%   | 13.8%   |
| Out of District                      | 2,211   | 2,158   | 2,337   | 2,426   | 2,488   | 2,516   | 2,501   |
| OOD Students % of Funded Membership  | 7.5%    | 7.3%    | 7.8%    | 7.9%    | 8.1%    | 8.2%    | 8.1%    |
| Special Education                    | 2,866   | 2,825   | 2,874   | 3,028   | 3,152   | 3,345   | 3,508   |
| SpEd Students % of Funded Membership | 9.7%    | 9.5%    | 9.5%    | 9.9%    | 10.2%   | 10.8%   | 11.3%   |

## Employee Compensation



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

BVSD provides district-paid benefits and offers additional benefits that can be purchased by the employee. The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2009-10, costs have grown 33 percent, averaging 3.3 percent per year on an annualized basis, while per pupil revenue has only increased 14.9 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 3,787.660. This is an increase of approximately 1.1 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         | 1762.221         |
| Other Teachers                            | 130.877          | 142.517          | 152.856          | 162.749          | 177.925          |
| Psychologists/Social Workers/OT/PT/Nurses | 97.385           | 112.957          | 108.857          | 125.768          | 130.673          |
| Admin/Principals                          | 152.899          | 159.649          | 161.579          | 164.149          | 165.059          |
| Professional Support                      | 104.034          | 109.259          | 109.98           | 120.6475         | 123.876          |
| Technical Support                         | 54.112           | 53.762           | 51.262           | 52.813           | 52.837           |
| Paraeducators/Liaisons/Monitors           | 535.164          | 548.841          | 544.380          | 551.399          | 564.530          |
| Office/Administrative Support             | 243.678          | 241.409          | 242.350          | 246.869          | 253.766          |
| Trades and Services                       | 541.407          | 530.576          | 538.954          | 556.146          | 556.773          |
| <b>TOTAL FTE:</b>                         | <b>3,609.545</b> | <b>3,643.188</b> | <b>3,659.841</b> | <b>3,745.759</b> | <b>3,787.660</b> |

## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 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, the investment in hiring and retaining high quality staff through a competitive compensation structure, and the implementation of The Success Effect, the district's strategic plan.

This 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:

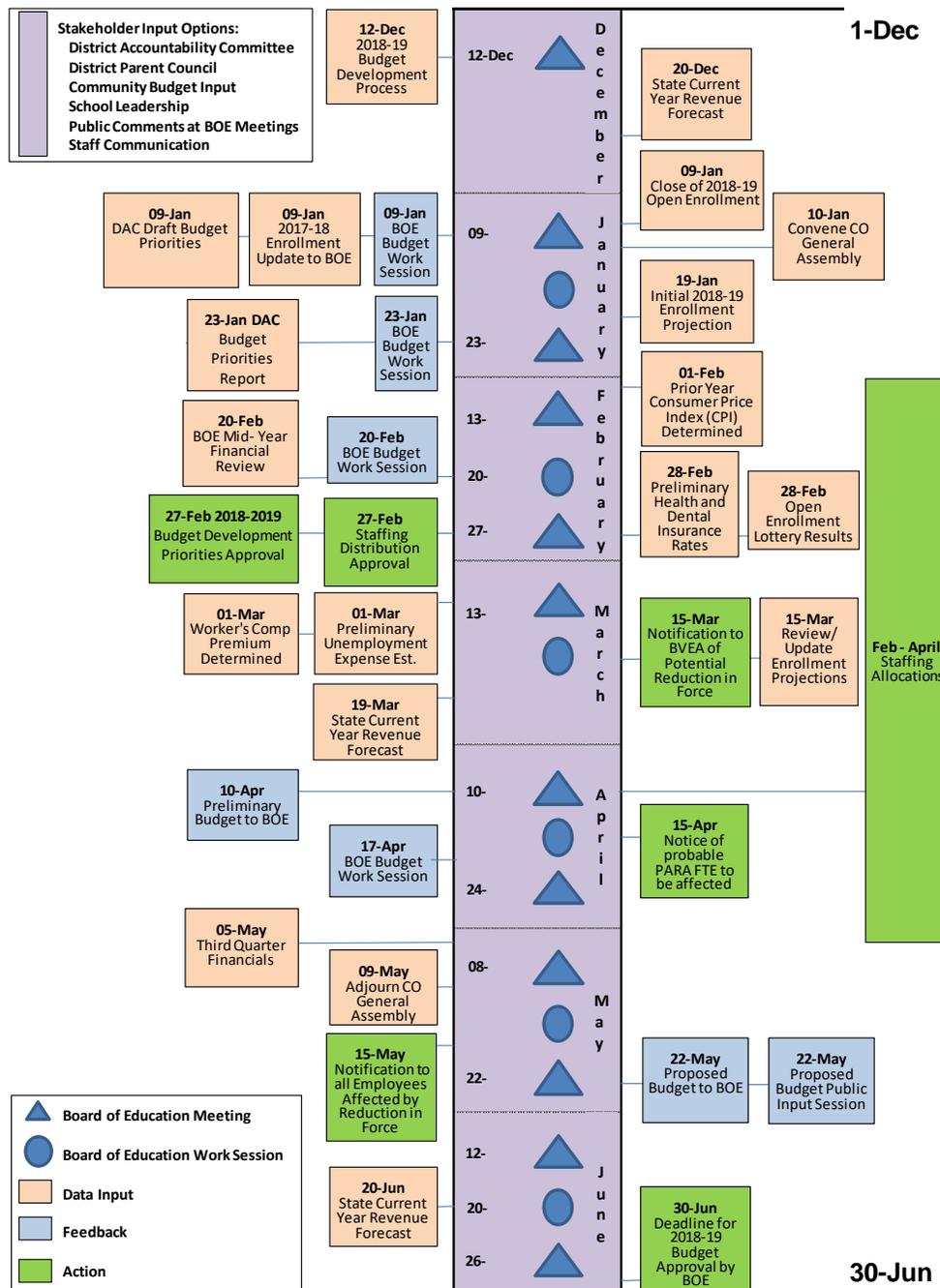
1. Planning – Development of a course of action regarding the range of state funding changes.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – 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).

| <b>Fund</b>                             | <b>Expenditures</b>   | <b>Reserves</b>      | <b>Transfers Out</b> | <b>Ending Balance</b> | <b>2018-19<br/>Appropriation</b> |
|---|-----------------------|----------------------|----------------------|-----------------------|----------------------------------|
| <b>Operating Funds</b>                  |                       |                      |                      |                       |                                  |
| General Operating Fund                  | \$ 295,094,100        | \$ 19,190,802        | \$ 47,607,632        | \$ 2,594,986          | \$ 364,487,520                   |
| Charter Schools                         | 26,772,006            | 791,272              | -                    | 5,567,954             | 33,131,232                       |
| Technology Fund                         | 3,115,154             | 676,455              | -                    | 457,519               | 4,249,128                        |
| Athletics Fund                          | 3,311,621             | 99,349               | -                    | -                     | 3,410,970                        |
| Preschool Fund                          | 7,848,778             | 235,463              | 49,590               | -                     | 8,133,831                        |
| Risk Management Fund                    | 4,417,406             | 406,307              | -                    | -                     | 4,823,713                        |
| Community Schools Fund                  | 7,807,049             | 234,211              | 1,069,228            | 3,571,743             | 12,682,231                       |
| <b>Operating Funds Sub-Total</b>        | <b>\$ 348,366,114</b> | <b>\$ 21,633,859</b> | <b>\$ 48,726,450</b> | <b>\$ 12,192,202</b>  | <b>\$ 430,918,625</b>            |
| <b>Special Revenue Funds</b>            |                       |                      |                      |                       |                                  |
| Food Services Fund                      | \$ 9,121,022          | \$ 171,174           | \$ -                 | \$ -                  | \$ 9,292,196                     |
| Governmental Grants Fund                | 19,500,000            | -                    | -                    | -                     | 19,500,000                       |
| Transportation Fund                     | 16,787,580            | 1,007,254            | -                    | -                     | 17,794,834                       |
| Operations & Technology Fund            | 19,407,334            | 535,848              | -                    | 2,413,405             | 22,356,587                       |
| <b>Special Revenue Funds Sub-Total</b>  | <b>\$ 64,815,936</b>  | <b>\$ 1,714,276</b>  | <b>\$ -</b>          | <b>\$ 2,413,405</b>   | <b>\$ 68,943,617</b>             |
| <b>Debt Service Fund</b>                |                       |                      |                      |                       |                                  |
| Bond Redemption Fund                    | \$ 51,162,925         | \$ -                 | \$ -                 | \$ 50,336,991         | \$ 101,499,916                   |
| <b>Debt Service Fund Sub-Total</b>      | <b>\$ 51,162,925</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 50,336,991</b>  | <b>\$ 101,499,916</b>            |
| <b>Capital Project Funds</b>            |                       |                      |                      |                       |                                  |
| 2014 Building Fund                      | \$ 142,817,888        | \$ -                 | \$ -                 | \$ 129,649,768        | \$ 272,467,656                   |
| Capital Reserve Fund                    | 3,801,691             | 114,051              | -                    | -                     | 3,915,742                        |
| <b>Capital Project Funds Sub-Total</b>  | <b>\$ 146,619,579</b> | <b>\$ 114,051</b>    | <b>\$ -</b>          | <b>\$ 129,649,768</b> | <b>\$ 276,383,398</b>            |
| <b>Internal Service Funds</b>           |                       |                      |                      |                       |                                  |
| Health Insurance Fund                   | \$ 32,783,393         | \$ 3,840,448         | \$ -                 | \$ -                  | \$ 36,623,841                    |
| Dental Insurance Fund                   | 2,611,308             | 332,630              | -                    | -                     | 2,943,938                        |
| <b>Internal Service Funds Sub-Total</b> | <b>\$ 35,394,701</b>  | <b>\$ 4,173,078</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ 39,567,779</b>             |
| <b>Fiduciary Funds</b>                  |                       |                      |                      |                       |                                  |
| Trust and Agency Funds                  | \$ 4,592,000          | \$ -                 | \$ -                 | \$ 3,086,627          | \$ 7,678,627                     |
| Pupil Activity Fund                     | 9,900,000             | -                    | -                    | 3,875,564             | 13,775,564                       |
| <b>Fiduciary Funds Sub-Total</b>        | <b>\$ 14,492,000</b>  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 6,962,191</b>   | <b>\$ 21,454,191</b>             |
| <b>GRAND TOTAL:</b>                     | <b>\$ 660,851,255</b> | <b>\$ 27,635,264</b> | <b>\$ 48,726,450</b> | <b>\$ 201,554,557</b> | <b>\$ 938,767,526</b>            |

\*Beginning in 2014-15, the Tuition-Based Preschool Fund was consolidated into the Preschool Fund.

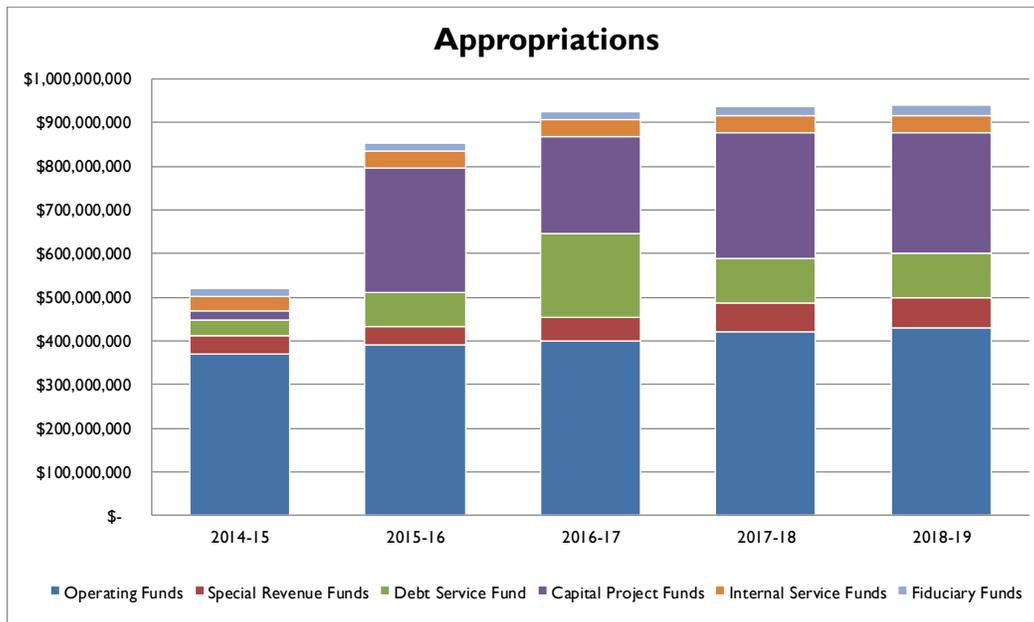


**All Funds (continued)**

**Five Year Appropriations by Fund Type**

**Budget to Revised Comparison**

| <b>Fund Type</b>       | <b>2014-15</b>       | <b>2015-16</b>       | <b>2016-17</b>       | <b>2017-18</b>       | <b>2018-19</b>       |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Operating Funds        | \$ 369,579,303       | \$ 390,084,585       | \$ 400,176,739       | \$ 420,853,119       | \$ 430,918,625       |
| Special Revenue Funds  | 41,715,400           | 42,571,543           | 54,151,033           | 64,885,138           | 68,943,617           |
| Debt Service Fund      | 36,086,524           | 79,455,553           | 192,315,341          | 102,270,865          | 101,499,916          |
| Capital Project Funds  | 19,958,518           | 283,101,357          | 220,010,553          | 287,523,003          | 276,383,398          |
| Internal Service Funds | 34,856,779           | 38,405,609           | 38,608,257           | 39,144,200           | 39,567,779           |
| Fiduciary Funds        | 17,613,030           | 18,340,570           | 20,470,023           | 21,251,191           | 21,454,191           |
| <b>Total</b>           | <b>\$519,809,554</b> | <b>\$851,959,217</b> | <b>\$925,731,946</b> | <b>\$935,927,516</b> | <b>\$938,767,526</b> |





## All Funds Overview

### General Operating Fund

An increase of per pupil funding estimated at \$474 per student along with a forecasted increase of 43 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 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.



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 2.709.

### **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.



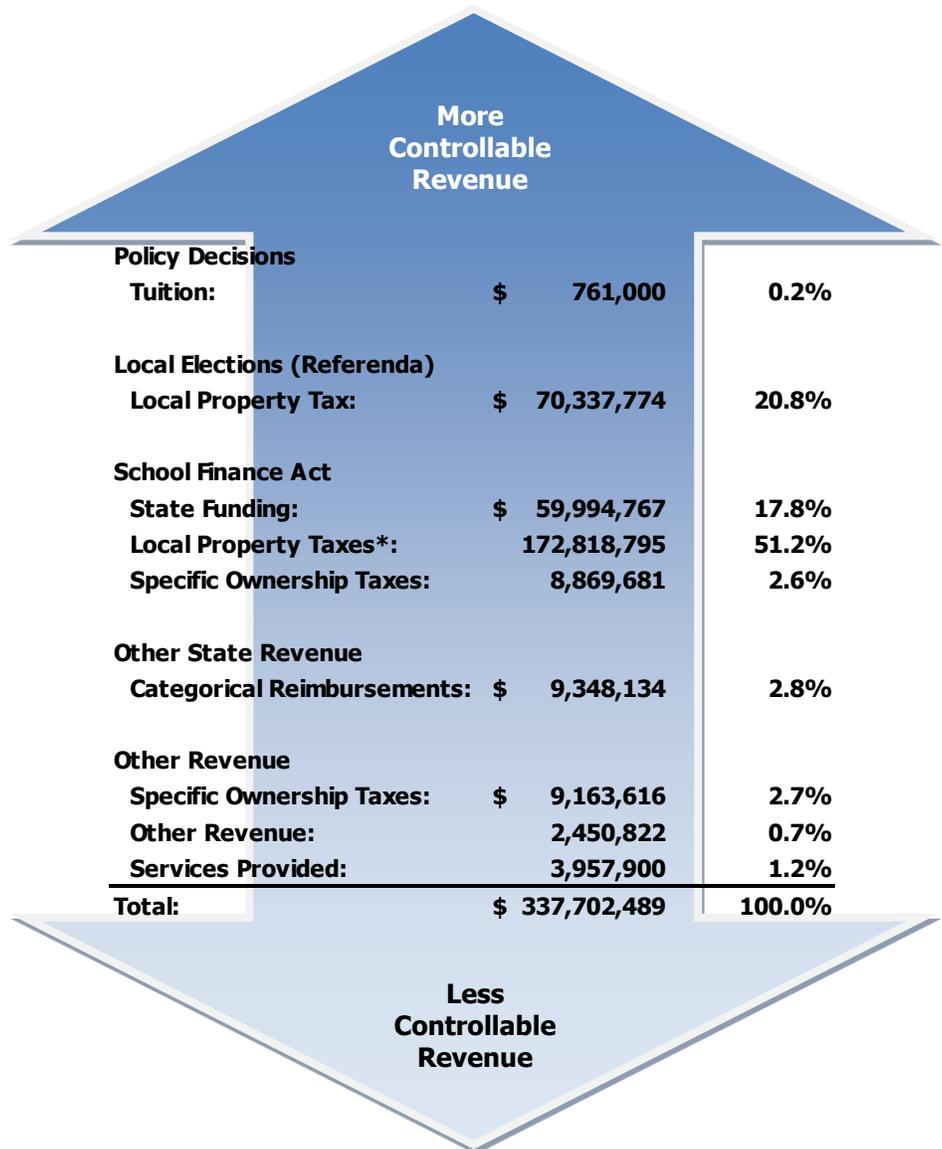
## General Operating Fund

### 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 74.4 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 4.6 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: \$363.4M

- \$8.3M increase in revenue from 2017-18 Revised Adopted Budget is comprised of:
  - A decrease in the beginning balance as compared to the 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 a slight increase in student enrollment growth.
  - An increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding, which increased over prior fiscal year based on COLA and student growth.
  - 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.

2018-19 Total Expenditures: \$295.1M

- \$6.6M 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.
  - One-time expenditures for digital communication revisioning, standards and curriculum revision, intervention structures and tools for mathematics, 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: \$19.2M

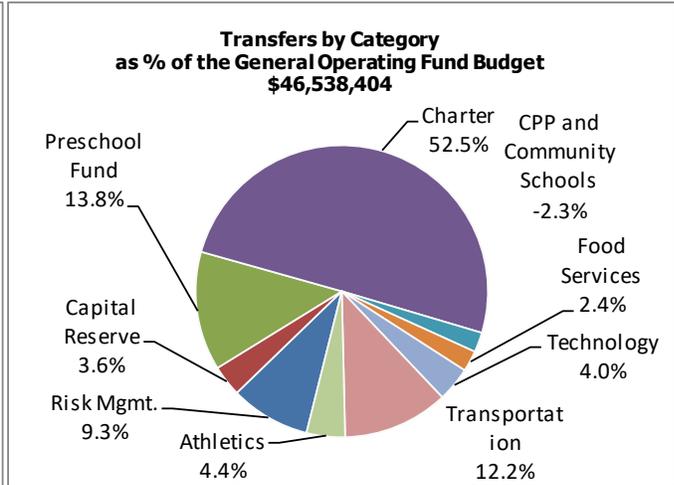
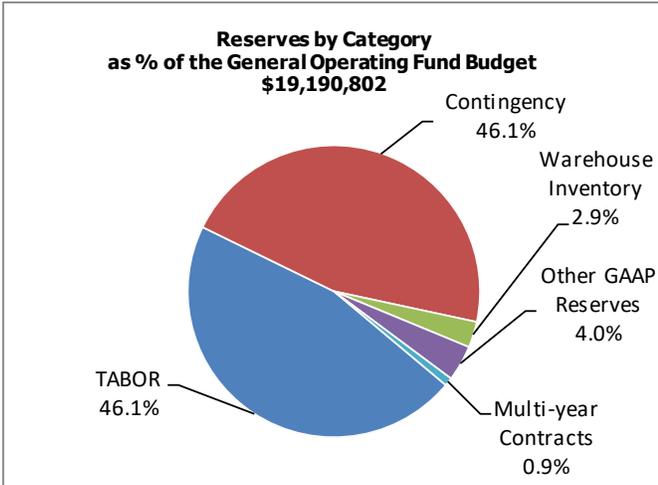
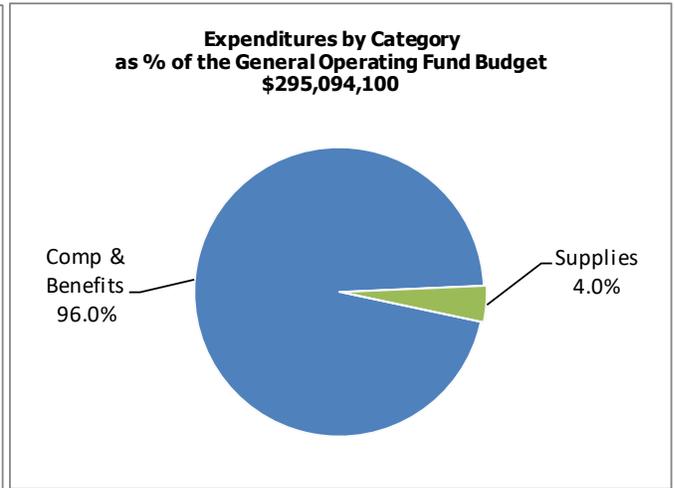
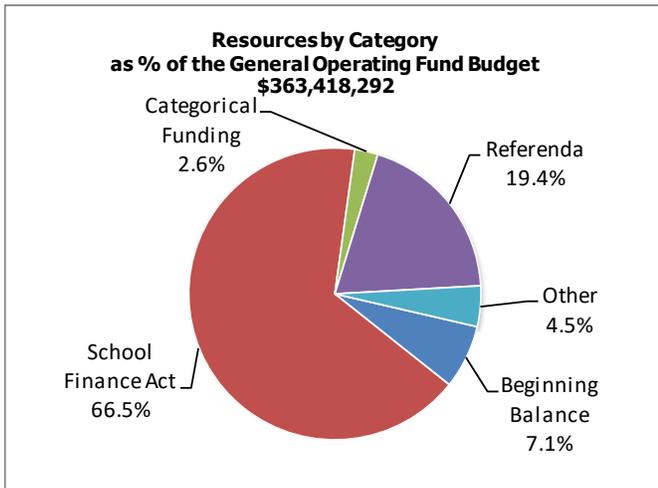
- An overall increase in expenditures will result in an increase of required TABOR and contingency reserves.
- Increase in the reserve for a one-time GAAP Reserve for approved budget requests which span multiple fiscal years.

2018-19 Total Transfers: \$46.5M

- \$1.5M 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.
  - One-time transfers to Capital Reserve.
  - Increase transfer to Charter Fund per negotiated contracts with charter schools to reflect Per Pupil Revenue, Election Property Taxes and other revenue adjustments.



**General Operating Fund (continued)**



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



**General Operating Fund (continued)**

**Stretching Your BVSD Dollar**

|   | 14-15<br>REVISED<br>BUDGET | 15-16<br>REVISED<br>BUDGET | 16-17<br>REVISED<br>BUDGET | 17-18<br>REVISED<br>BUDGET | 18-19<br>ADOPTED<br>BUDGET | % of<br>Total  |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------|
| <b>INSTRUCTION</b>  | <b>\$173,416,402</b>       | <b>\$184,517,824</b>       | <b>\$190,434,835</b>       | <b>\$205,555,871</b>       | <b>\$209,423,890</b>       | <b>70.97%</b>  |
| Regular Education   | 129,641,974                | 138,100,473                | 142,997,138                | 154,725,678                | 156,991,220                | 53.20%         |
| Special Education   | 31,974,295                 | 34,234,735                 | 34,804,561                 | 37,261,529                 | 39,560,184                 | 13.41%         |
| Career and Technical Education                              | 2,572,932                  | 2,711,708                  | 2,742,955                  | 3,226,489                  | 2,411,193                  | 0.82%          |
| Cocurricular Education and Athletics                        | 1,117,442                  | 1,216,187                  | 1,209,497                  | 1,257,399                  | 1,341,747                  | 0.45%          |
| English Language Development                                |                            |                            |                            |                            |                            |                |
| Support Services  | 6,625,089                  | 6,801,582                  | 7,123,241                  | 7,377,748                  | 7,471,789                  | 2.53%          |
| Talented and Gifted Education                               | 1,484,670                  | 1,453,139                  | 1,557,443                  | 1,707,028                  | 1,647,757                  | 0.56%          |
| <b>INSTRUCTIONAL SUPPORT</b>                                | <b>\$21,592,228</b>        | <b>\$22,868,811</b>        | <b>\$24,259,907</b>        | <b>\$27,180,451</b>        | <b>\$27,075,504</b>        | <b>9.17%</b>   |
| Student Services  | 11,047,364                 | 10,964,162                 | 12,158,889                 | 14,375,905                 | 13,669,833                 | 4.63%          |
| Instructional Staff Support                                 | 10,544,864                 | 11,904,649                 | 12,101,018                 | 12,804,546                 | 13,405,671                 | 4.54%          |
| <b>SCHOOL ADMINISTRATION<br/>AND OPERATIONS</b>             | <b>\$43,138,006</b>        | <b>\$45,051,951</b>        | <b>\$39,789,263</b>        | <b>\$37,963,096</b>        | <b>\$41,570,222</b>        | <b>14.09%</b>  |
| School Administration                                       | 21,089,322                 | 21,686,794                 | 21,715,216                 | 22,930,943                 | 23,788,393                 | 8.06%          |
| Operations and Maintenance                                  | 22,048,684                 | 23,365,157                 | 18,074,047                 | 15,032,153                 | 17,781,829                 | 6.03%          |
| <b>DISTRICT WIDE SERVICES<br/>AND COMMUNITY OBLIGATIONS</b> | <b>\$17,254,076</b>        | <b>\$18,981,045</b>        | <b>\$18,266,091</b>        | <b>\$17,823,652</b>        | <b>\$17,024,484</b>        | <b>5.77%</b>   |
| General Administration                                      | 3,865,095                  | 3,919,822                  | 3,759,084                  | 4,446,927                  | 4,422,098                  | 1.50%          |
| Business Services   | 4,047,840                  | 4,223,164                  | 4,702,390                  | 4,647,533                  | 4,422,647                  | 1.50%          |
| Central Services  | 9,341,141                  | 10,838,059                 | 9,804,617                  | 8,729,192                  | 8,179,739                  | 2.77%          |
| <b>GRAND TOTAL</b>  | <b>\$255,400,712</b>       | <b>\$271,419,631</b>       | <b>\$272,750,096</b>       | <b>\$288,523,070</b>       | <b>\$295,094,100</b>       | <b>100.00%</b> |



Footnotes:

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



## General Operating Fund (continued)

### Budget Adjustment Plan

The 2018-19 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.

| <b>All Program Areas</b>  |                       |                    |
|---|-----------------------|--------------------|
| 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%, \$1.4M for Horizontal Lane Changes and an estimated \$2.5M in savings in salaries and benefits from the turnover of senior staff. |                       |                    |
|   |                       | Dept               |
| <b>Instruction</b>  |                       |                    |
| 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      |
| <b>Subtotal Changes In Carryover Funds</b>  | <b>\$ (2,140,663)</b> |                    |
| 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       |
| Remove Ongoing Teen Parenting Program   | (366,140)             | District Wide      |
| <b>Subtotal Changes In Ongoing Funding</b>  | <b>\$ 953,791</b>     |                    |
| 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      |
| <b>Subtotal Changes in One-Time Funding</b>   | <b>\$ (3,237,000)</b> |                    |
| <b>Regular Instruction Total</b>  | <b>\$ (4,423,872)</b> |                    |
| <b>Student Support Services</b>   |                       |                    |
| Remove 2016-17 Carryover Funds  | \$ (39,900)           | Nursing Services   |
| <b>Subtotal Changes In Carryover Funds</b>  | <b>\$ (39,900)</b>    |                    |
| Remove 2016-17 Medicaid Program Carryover   | \$ (1,787,369)        | Nursing Services   |
| <b>Subtotal Changes In Carryover Funds</b>  | <b>\$ (1,787,369)</b> |                    |
| Add Ongoing Family and Educators Together (FET)   | \$ 26,500             | District Wide      |
| Add Ongoing Elementary Social-Emotional Support (Counselors)  | 1,330,349             | Elementary Schools |
| <b>Subtotal Changes In Ongoing Funding</b>  | <b>\$ 1,356,849</b>   |                    |
| <b>Student Support Services Total</b>   | <b>\$ (470,420)</b>   |                    |



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

| Instructional Support Programs   |                       |                                   |
|--|-----------------------|-----------------------------------|
| Remove 2016-17 Carryover Funds   | \$ (77,840)           | Instructional Services and Equity |
| <b>Subtotal Changes In Carryover Funds</b>                               | <b>\$ (77,840)</b>    |                                   |
| Add Ongoing Classroom Management Software                                | \$ 200,000            | District-Wide                     |
| Add Ongoing Classroom Management Software Professional Development       | 100,000               | District-Wide                     |
| <b>Subtotal Changes in Ongoing Funding</b>                               | <b>\$ 300,000</b>     |                                   |
| 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 |
| <b>Subtotal Changes in One-Time Funding</b>                              | <b>\$ (160,008)</b>   |                                   |
| <b>Instructional Support Programs Total</b>                              | <b>\$ 62,152</b>      |                                   |
| School Administration and Operations                                     |                       |                                   |
| 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                     |
| <b>Subtotal Changes in Ongoing Funding</b>                               | <b>\$ 478,000</b>     |                                   |
| Remove One-time Administrator on Special Assignment (0.60FTE)            | \$ (107,722)          | District-Wide                     |
| Add One-time Maintenance Work Order System & Capital Equipment Inventory | 205,852               | District-Wide                     |
| <b>Subtotal Changes in One-Time Funding</b>                              | <b>\$ 98,130</b>      |                                   |
| <b>School Administration and Operations Total</b>                        | <b>\$ 576,130</b>     |                                   |
| 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                |
| <b>Subtotal Changes In Carryover Funds</b>                               | <b>\$ (261,337)</b>   |                                   |
| Remove Ongoing Strategic Initiatives                                     | \$ (431,770)          | Strategic Initiatives             |
| Add Ongoing Engineer, Security   | 120,000               | Information Technology            |
| Add Ongoing Internal Credit for Operations and Technology Fund           | (420,000)             | Operations and Info Technology    |
| Add Ongoing Fees, Contracts & Services                                   | 60,407                | District-Wide                     |
| <b>Subtotal Changes in Ongoing Funding</b>                               | <b>\$ (671,363)</b>   |                                   |
| 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 Supplies, Contracts & Services                              | 179,000               | District-Wide                     |
| <b>Subtotal Changes in One-Time Funding</b>                              | <b>\$ (132,430)</b>   |                                   |
| <b>District-Wide Services/Central Administration Total</b>               | <b>\$ (1,065,130)</b> |                                   |
| <b>All Program Areas Total</b>   | <b>\$ 6,278,860</b>   |                                   |



**General Operating Fund (continued)**

**Summary of Changes in FTE**

| <b>2017-18 REVISED BUDGET</b>   |         | <b>2,779.930</b> | <b>FTE</b>     |
|---|---------|------------------|----------------|
| <b>ADMINISTRATION CHANGES</b>   |         |                  |                |
| <b>602 SUPERINTENDENT'S OFFICE</b>  | Change  |                  | <b>1.000</b>   |
| Budget Reorganization Add Ongoing - Administrative Assistant                                      | 1.000   |                  |                |
| <b>607 STRATEGIC INITIATIVES</b>  | Change  |                  | <b>(2.000)</b> |
| Budget Reorganization Remove Ongoing - Office Manager   | (1.000) |                  |                |
| Remove Ongoing - Assistant Superintendent of Strategic Initiatives                                | (1.000) |                  |                |
| <b>611 SPECIAL EDUCATION</b>  | Change  |                  | <b>1.000</b>   |
| Budget Reorganization - Data and Program Specialist   | 1.000   |                  |                |
| <b>634 LITERACY INSTRUCTION</b>   | Change  |                  | <b>(0.390)</b> |
| Budget Reorganization - Literacy Teacher to Instructional Specialist                              | (0.390) |                  |                |
| <b>635 DISTRICT-WIDE INSTRUCTION</b>  | Change  |                  | <b>1.883</b>   |
| Remove One-time - Admin on Special Assignment   | (0.600) |                  |                |
| Budget Reorganization - Attendance Advocate from Regular Teacher                                  | 0.608   |                  |                |
| Budget Reorganization - Office Assistant to Administrative Assistant                              | 0.500   |                  |                |
| Remove Ongoing - Office Assistant   | (0.125) |                  |                |
| Add Ongoing - Social Emotional Assistant Director   | 0.500   |                  |                |
| Add Ongoing - Behavioral Health Advocate  | 1.000   |                  |                |
| <b>643 ENVIRONMENTAL SERVICES</b>   | Change  |                  | <b>1.500</b>   |
| Add Ongoing - Security Services Assistant Manager   | 1.000   |                  |                |
| Reset/Restoration of Cuts - Custodial   | 0.500   |                  |                |
| <b>668 COMMUNICATIONS DEPARTMENT</b>  | Change  |                  | <b>0.500</b>   |
| Budget Reorganization Ongoing - Office Assistant  | 0.500   |                  |                |
| <b>687 HUMAN RESOURCES</b>  | Change  |                  | <b>0.860</b>   |
| Budget Reorganization - Human Resources Director and Benefit Technician                           | 0.300   |                  |                |
| Budget Reorganization - Director, Human Resources Recruiting to Manager, Specialist, Office Asst. | 0.560   |                  |                |
| Budget Reorganization - TOSA PIE to TOSA Induction  | 0.000   |                  |                |
| <b>689 INFORMATION TECHNOLOGY</b>   | Change  |                  | <b>1.000</b>   |
| Budget Reorganization - Manager Client Services   | (1.000) |                  |                |
| Budget Reorganization - Director of Hardware Services   | 1.000   |                  |                |
| Add Ongoing Engineer, Security  | 1.000   |                  |                |
| <b>690 FINANCE &amp; ACCOUNTING</b>   | Change  |                  | <b>(0.250)</b> |
| Budget Reorganization - Accounting Technician and Accounting Assistant                            | (0.250) |                  |                |
| <b>698 HEALTH SERVICES</b>  | Change  |                  | <b>0.500</b>   |
| Add Ongoing - Technician Vision Screening   | 0.500   |                  |                |
| <b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>   |         |                  | <b>5.603</b>   |



## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

| <b>SCHOOL CHANGES</b>  | <b>Change</b> |
|--|---------------|
| Staffing Formula - Elementary Teachers   | (2.676)       |
| Staffing Formula - Middle School Teachers  | (0.539)       |
| Staffing Formula - High School Teachers  | 3.627         |
| Staffing Formula - Elementary Paras  | (0.266)       |
| Staffing Formula - Middle School Paras   | (0.050)       |
| Staffing Formula - High School Paras   | 0.160         |
| Staffing Formula - Elementary Specials   | (0.473)       |
| Remove One-time Staffing - Elementary Teachers   | (3.500)       |
| Remove One-time Staffing - Middle School Teachers  | (1.000)       |
| 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)       |

|   |               |
|---|---------------|
| <b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b> | <b>21.389</b> |
|---|---------------|

|  |               |
|--|---------------|
| <b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b> | <b>26.992</b> |
|--|---------------|

|                               |                             |
|-------------------------------|-----------------------------|
| <b>2018-19 ADOPTED BUDGET</b> | <b><u>2,806.922</u> FTE</b> |
|-------------------------------|-----------------------------|



## Capital Projects

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

### 2014 Building Fund

#### Summary

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



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

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

#### Assessing the need

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

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

#### Educational Facilities Master Plan

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

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



## **Capital Projects** (continued)

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

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

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

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

#### **Bond Program Commitments**

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

The district has committed to:

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

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

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

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



**Capital Projects** (continued)

**Building Fund** (continued)

**Project List**

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



## **Capital Projects (continued)**

### **Capital Reserve Fund**

#### **Summary**

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

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

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

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

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

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



## **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 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.



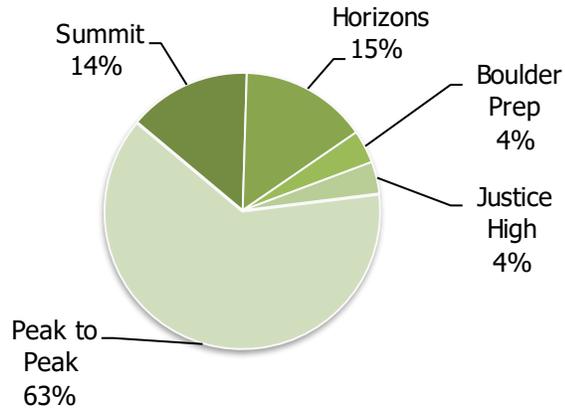
## Charter School Fund

### 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<br>Summit<br>Budget | 2018-19<br>Horizons<br>Budget | 2018-19<br>Boulder Prep<br>Budget | 2018-19<br>Justice High<br>Budget | 2018-19<br>Peak to Peak<br>Budget |
|---|-----------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| BEGINNING BALANCE                                     | \$ 1,193,738                | \$ 705,397                    | \$ 221,298                        | \$ 166,000                        | \$ 3,876,724                      |
| REVENUE:  |                             |                               |                                   |                                   |                                   |
| Per-Pupil Funding:                                    | \$ 2,888,514                | \$ 2,660,008                  | \$ 804,600                        | \$ 708,048                        | \$ 11,383,481                     |
| Override Election Revenue                             | 858,370                     | 825,003                       | 237,781                           | 114,362                           | 3,463,596                         |
| Other State Revenue                                   | 29,703                      | 79,550                        | 20,340                            | 21,375                            | 355,999                           |
| Fundraising Revenue:                                  | -                           | 130,000                       | -                                 | -                                 | -                                 |
| Athletic Fees   | 19,530                      | -                             | -                                 | -                                 | -                                 |
| Instructional Fees                                    | 35,000                      | -                             | -                                 | -                                 | -                                 |
| Misc. Revenue   | -                           | 137,500                       | -                                 | -                                 | 1,629,363                         |
| CDE Capital Construction:                             | 47,347                      | 43,601                        | 26,377                            | 23,212                            | 425,415                           |
| <b>TOTAL REVENUE</b>                                  | <b>\$ 3,878,464</b>         | <b>\$ 3,875,662</b>           | <b>\$ 1,089,098</b>               | <b>\$ 866,997</b>                 | <b>\$ 17,257,854</b>              |
| <b>TOTAL RESOURCES</b>                                | <b>\$ 5,072,202</b>         | <b>\$ 4,581,059</b>           | <b>\$ 1,310,396</b>               | <b>\$ 1,032,997</b>               | <b>\$ 21,134,578</b>              |
| TOTAL EXPENDITURES:                                   | \$ 3,843,139                | \$ 4,000,533                  | \$ 1,039,468                      | \$ 1,006,987                      | \$ 16,881,879                     |
| EMERGENCY RESERVE                                     | \$ 116,354                  | \$ 112,370                    | \$ 32,673                         | \$ 26,010                         | \$ 503,865                        |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <b>\$ 3,959,493</b>         | <b>\$ 4,112,903</b>           | <b>\$ 1,072,141</b>               | <b>\$ 1,032,997</b>               | <b>\$ 17,385,744</b>              |
| ENDING BALANCE  | <b>\$ 1,112,709</b>         | <b>\$ 468,156</b>             | <b>\$ 238,255</b>                 | <b>\$ -</b>                       | <b>\$ 3,748,834</b>               |
| PROJECTED ENROLLMENT:                                 | Summit<br>359.0             | Horizons<br>330.6             | Boulder Prep<br>100.0             | Justice High<br>88.0              | Peak to Peak<br>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 3.0 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 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](http://www.bvdsd.org)), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2018-19 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 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 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 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, 2017, fiscal year-end, which is also available on the district's Business Services Division web page.



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## **Profile of the Government**

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

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

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

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

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

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

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



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

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

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

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

### **Vision**

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

### **Mission**

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

### **Value Statements**

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

Although the current state funding plan for K-12 education creates a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking as we work toward the mission, vision, and goals at both the district and school levels. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the values identified. As part of the district's 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. Detailed revenue, expenditures, and staff allocation formulas that support educational programs and services needed to address values we support can be found in the Financial Section of this book.



## Goals and Strategies

Beginning in November 2012, the seven members of the Boulder Valley Board of Education and the superintendent collaborated to launch a new BVSD long-term goal setting method using a professionally-facilitated community consensus and engagement model to inform the school board and superintendent in this important work. This lengthy, thorough and inclusive goal-setting process was completed on June 25, 2013, when the three goals listed below were adopted by the Board of Education. Significant work is under way to implement the BVSD strategic plan, *The Success Effect*, to attain these goals.

**GOAL #1** – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

**GOAL #2** – Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development and social-emotional well-being.

**GOAL #3** - Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy and inclusive environment.



### The following strategies will be used to attain these goals:

- a. Boulder Valley School District will assess the success of each child as well as the overall effectiveness of the school system using multiple measures.
- b. Boulder Valley School District will partner with parents and the larger community to help all students enter school ready to learn and continue to learn throughout their educational experience.
- c. Boulder Valley School District will attract, hire, and retain outstanding professionals at all levels of the organization.
- d. Boulder Valley School District will provide high quality professional development.
- e. Boulder Valley School District will increase community involvement; corporate partnerships; volunteer involvement; and legislative advocacy.



## Strategic Planning

### The Success Effect

Beginning in 2013, the Boulder Valley School District formed a steering committee to develop a strategic plan, starting with the district mission, vision, values, and goals. Beyond this framework, the strategic plan sought to define the essential organizing principles of student success—Learning, Talent, and Partnerships. The superintendent’s strategic planning steering committee worked in partnership with educators, parents, and community members to outline specific goals and strategies to ensure that our robust, diverse community of families, educators, and partners helps address the unique learning needs of each student and creates meaningful and engaging opportunities for each child.



During the 2018-19 school year, BVSD is focusing on six priority areas: Systems of Support, Literacy & Early Learning, Successful, Curious, Lifelong Learners, Educator Pipeline, Educator Growth & Development, and Parent & Family Partnerships. The BVSD community believes establishing and developing strategies within the guiding principles of Learning, Talent and Partnerships is the most effective way to ensure student success. BVSD is proud to call this strategic plan “The Success Effect.”

### 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, the investment in hiring and retaining high quality staff through a competitive compensation structure, and the implementation of The Success Effect, the district’s strategic plan.

This 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 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.



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

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](http://www.bvsd.org).

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

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 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.

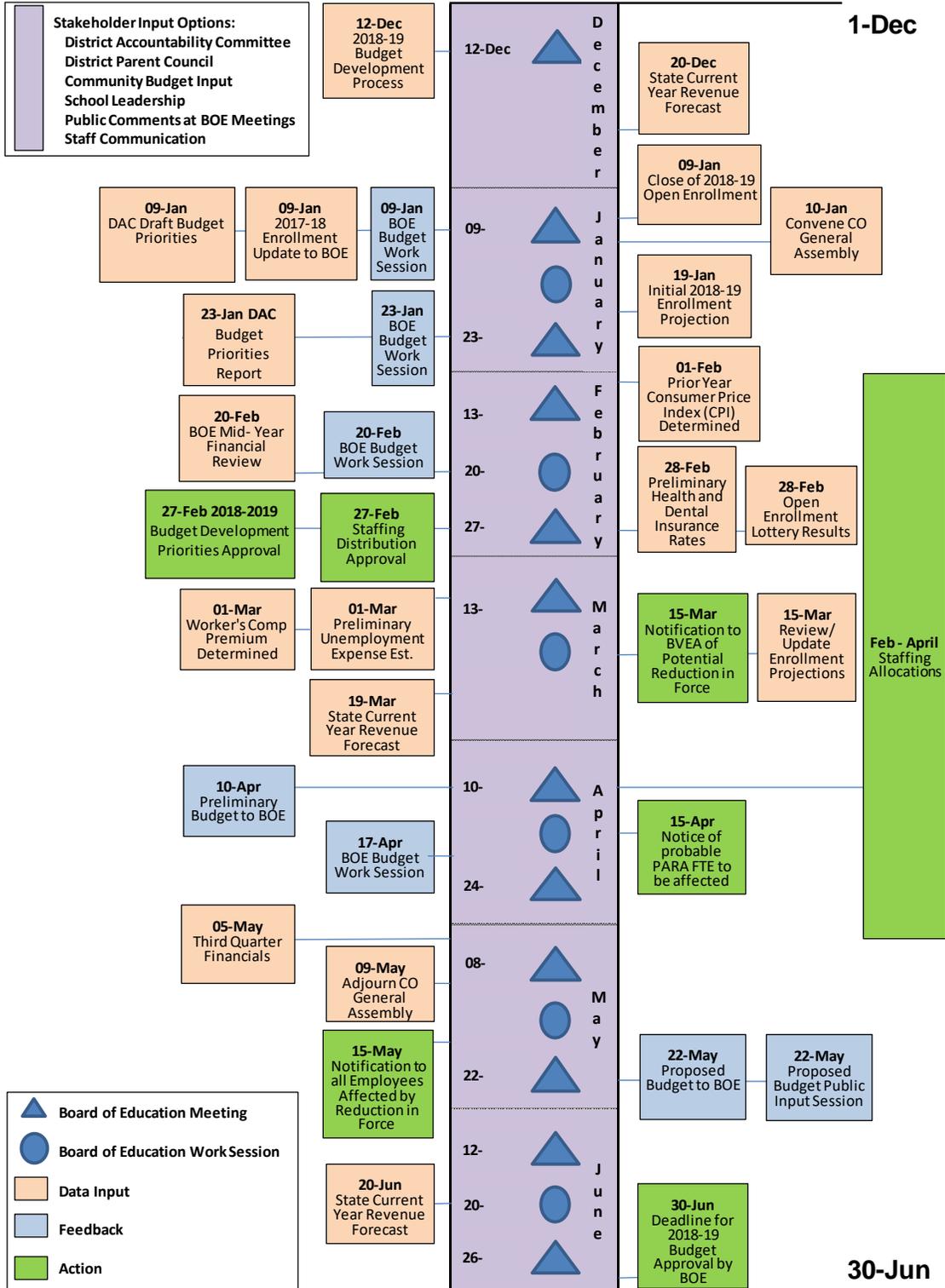
Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

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)

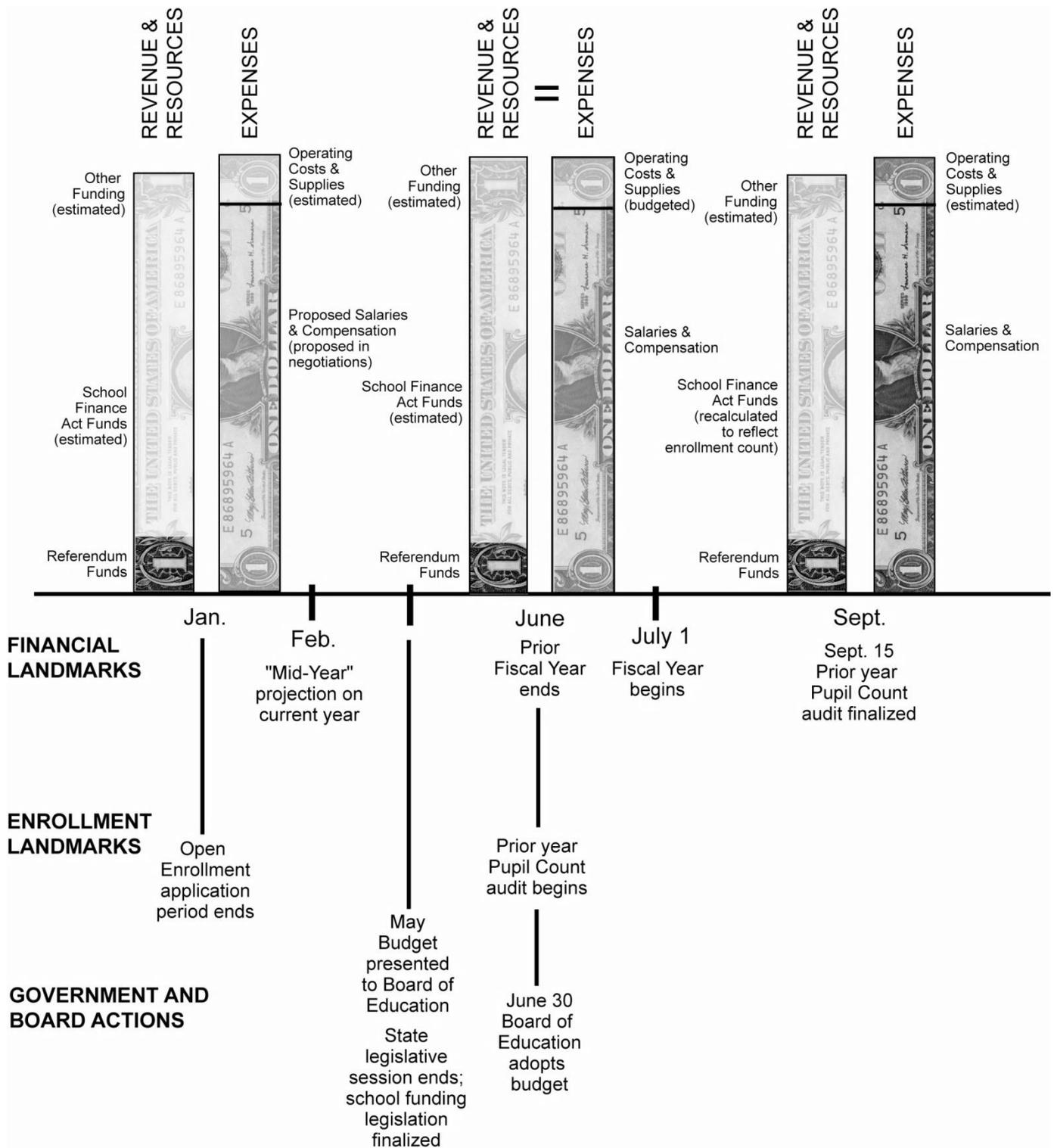
### 2018-19 Budget Development Process Milestones





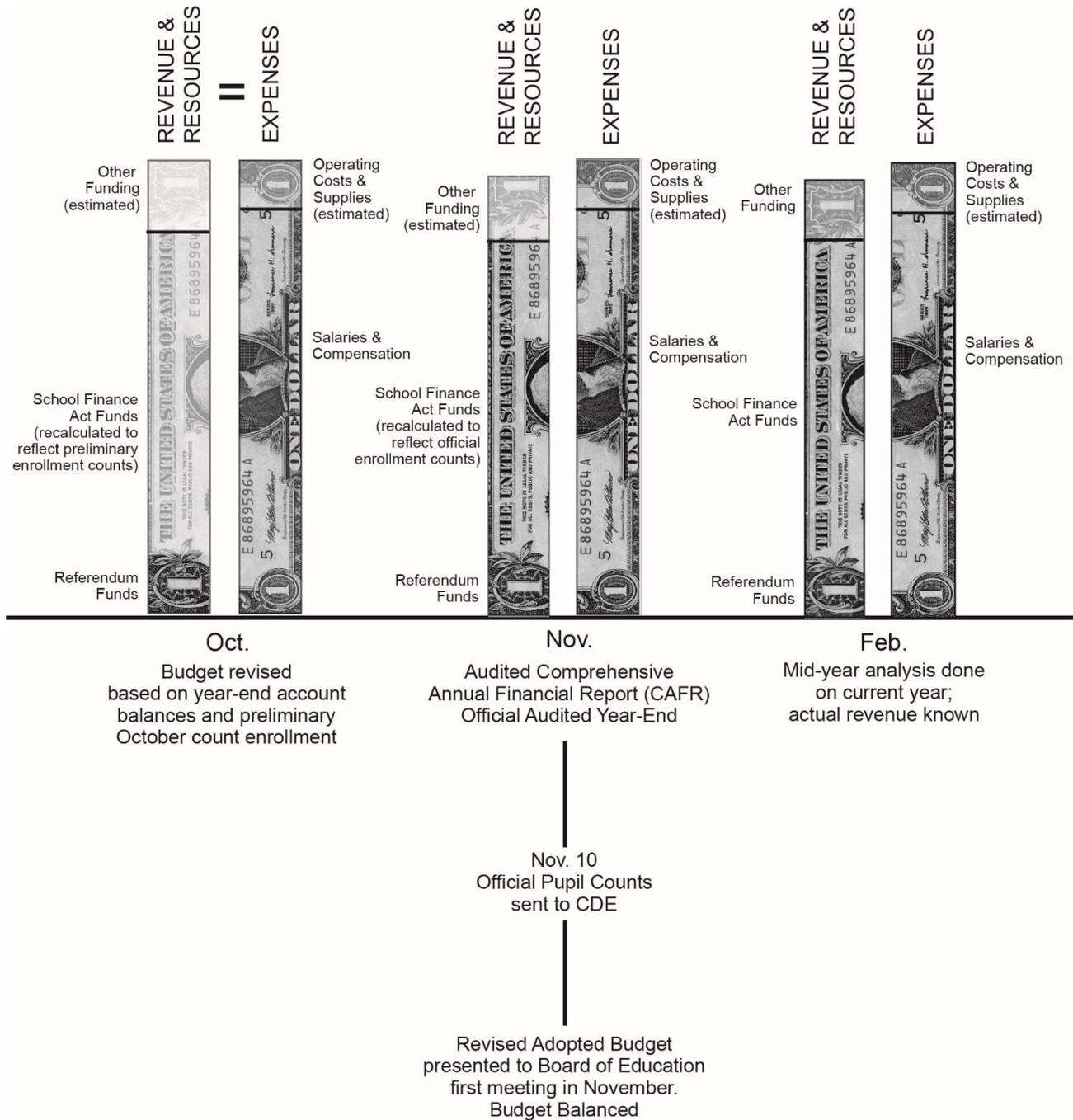


## Budget Development Timeline





### Budget Development Timeline (continued)





## Connecting Budgets to Goals

The 2018-19 "Budget Adjustment Plan" found in the Introductory Section of this document contains a listing of the significant changes to the budget for the ensuing fiscal year. The 2018-19 Adopted Budget contains base ongoing funding additions, prior year one-time expenditures removed, and new one-time budget expenditures added. This budget includes ongoing funding for district-wide initiatives designed to target and address the district goals in the following ways:

**Goal #1** – Boulder Valley School District will partner with students, families, staff, and community members to address the unique learning needs of each student and to create meaningful and engaging opportunities for each child.

- Textbooks and Instructional Materials – investment in new learning materials to support student learning and achievement.
- Interventionist Services and Family Advocate Program – improve the family's ability to support student success.
- Teachers and Specialists – maintain high quality staffing as well as targeted interventions to increase student achievement and student success.
- Common Assessments – development and implementation of formative assessments for informing instruction and summative assessments for identifying patterns of student academic achievement at the system level.
- Technology – maintain and expand instructional and operational application of technology including hardware, professional development, and software.
- Athletics – interscholastic and intramural athletics engage and retain students in school.
- Curriculum Implementation – revised BVSD curricula will be implemented through professional development and supervision.
- Parent and Family Partnerships –building collaborative relationships between schools, families, and the community to support the achievement, success, and well-being of every child.
- Data Access and Visualization – a tool to improve targeted interventions and to be able to quickly access and use data that is consistent and meaningful in order to drive instruction and positively impact student growth and achievement.



## **Connecting Budgets to Goals (continued)**

**Goal #2** – Boulder Valley School District will ensure that each student meets or exceeds appropriate expectations relative to intellectual growth, physical development, and social-emotional well-being.

- Advancement via Individual Determination (AVID) Program – provide support and training for middle and high school students who will be the first in their families to attend college.
- Transportation Services – support program implementation as well as special needs assistance and access to early childhood education and academic programs.
- Preschool – support early education programs and participating families to give all children a strong developmentally appropriate start, create positive early childhood environment, and support kindergarten readiness.
- Early Literacy Support – targeted literacy instruction through Reading Recovery, Leveled Literacy Intervention and Barton Reading & Spelling Program at the elementary grades, K-4 English Language Arts classroom instructional materials, as well as targeted, structured literacy lessons in the areas of phonics and phonological awareness for students with dyslexic characteristics.
- Summer and After-School Programs – enrichment and intervention programs for students to increase student success.
- Professional Development – targeted professional development to improve professional practices and fuel learning, discovery, and advancement in all employees.

**Goal #3** - Boulder Valley School District will ensure that students, families, staff, and community members experience a safe, healthy and inclusive environment.

- Elementary Social-Emotional Support – funding for elementary counselors and behavioral support specialists to address education, prevention, early identification and interventions in the areas of peer relationships, communication, coping strategies, effective social skills, conflict resolution and crisis situations.
- Truancy Services – funding for attendance advocate staff.
- Capital Construction – renovating, remodeling and construction of new facilities to create innovative learning spaces that are safe, clean, and healthy.
- Positive Behavior Support – decision-making frameworks and strategies for school staff, parents, students, and their communities about their attitudes and behaviors consistent with those values.
- Multi-tiered Systems of Support – strategies and professional development for all staff in the knowledge and skills to address unique needs of students and personalize the education experience.
- Maintenance and Operations - expanded support to meet an increased level of sophistication in building systems, additional square footage and restoration of previous budget cuts.

## **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 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



## **Basis of Budgeting and Accounting (continued)**

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, 2017, provided no instances of material weaknesses in internal control or material violations of applicable laws, regulations, contracts, and grants.



## **Financial Information** (continued)

### **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.

### **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.



## **Financial Information** (continued)

### **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, 2017, 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 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.

**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.



## **Governing Policies (continued)**

**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.

**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



## Governing Policies (continued)

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.



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

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

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

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

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

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.



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

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

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

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

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

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

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

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



## Definition of Account Code Structure

Boulder Valley School District’s account code structure is aligned with the Colorado Department of Education’s *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.

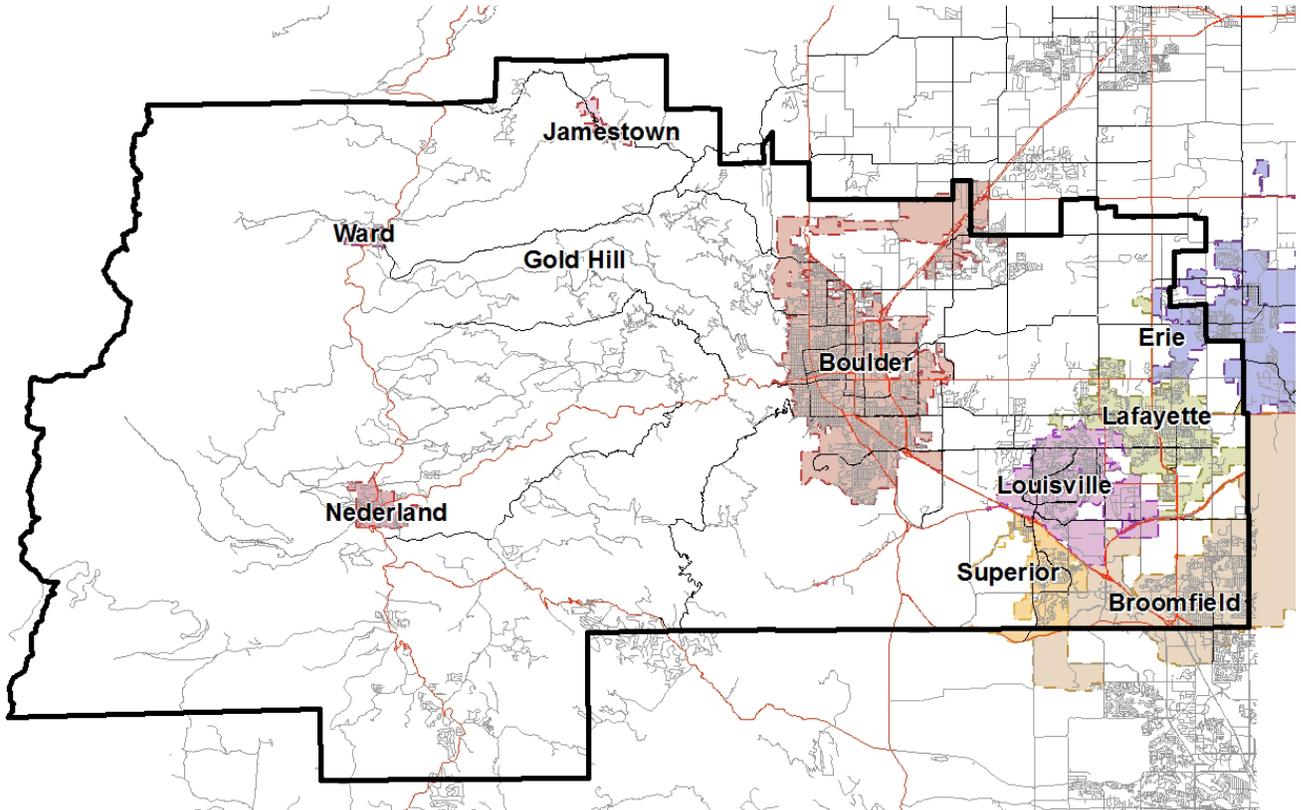




## Facilities, Land/Buildings, Communities and Geographic Information

### Communities

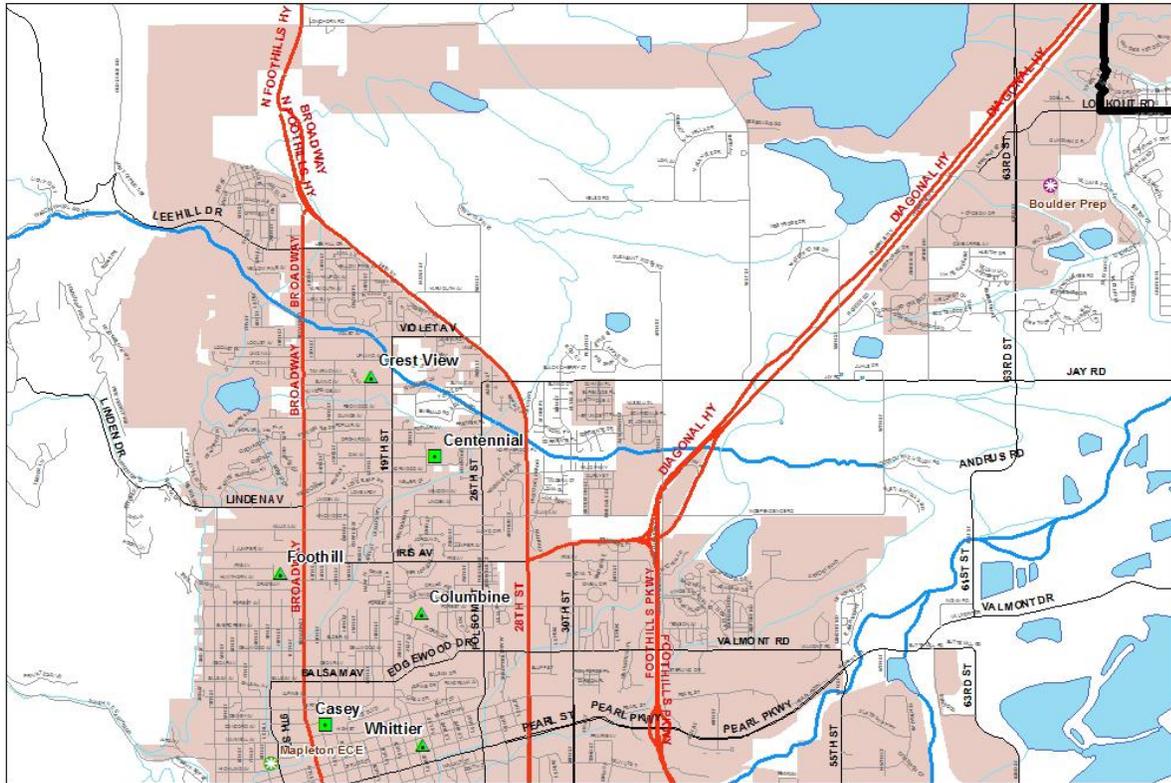
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

**North Boulder County Area**



**Boulder Valley School District**  
**BVSD SCHOOL FACILITIES**  
 City of Boulder Detail

- High Elementary School
- High Middle School
- High High School
- Charter
- Focus
- Adult Education
- WIC boundary
- Municipality: BOULDER
- Municipality: LOUISVILLE
- Municipality: BRIDGEMAN
- Municipality: SUPERIOR
- Municipality: JAMES TOWN
- Municipality: LAFAYETTE
- Municipality: NIDELAND
- Municipality: SUPERIOR
- Municipality: JAMES TOWN
- Municipality: WARD
- Streets
- Local street
- Arterial
- Highway/ Freeway



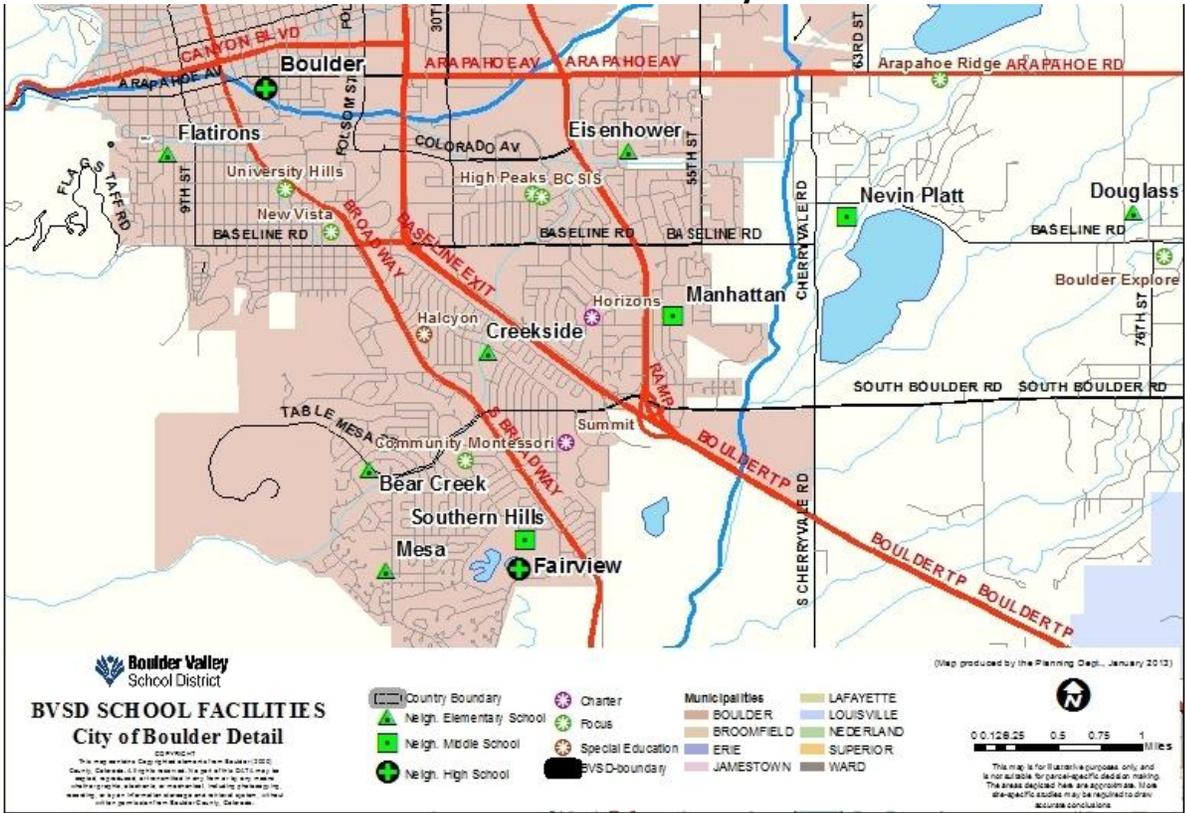
Crest View Elementary  
 Centennial Middle  
 Foothill Elementary  
 Columbine Elementary  
 Casey Middle  
 Whittier Elementary

Boulder Preparatory High  
 Heatherwood Elementary  
 Mapleton Early Childhood Center



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

**South Boulder County Area**

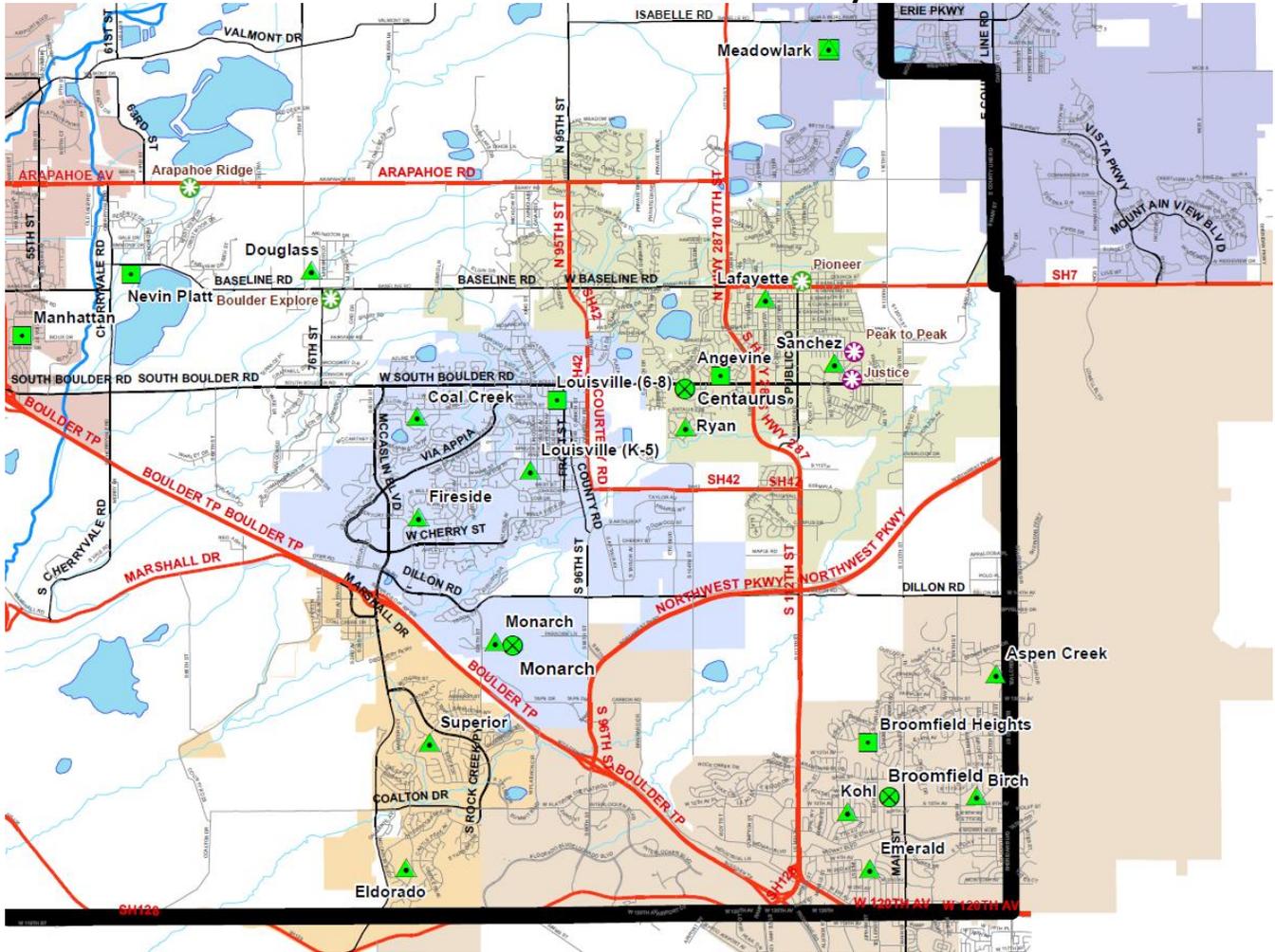


Boulder High  
Flatirons Elementary  
University Hill Elementary  
New Vista High  
Halcyon Middle/Senior  
Creekside Elementary  
Community Montessori  
Summit Middle  
Southern Hills Middle  
Bear Creek Elementary  
Mesa Elementary  
Fairview High

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**



**Boulder Valley School District**  
**BVSD SCHOOL FACILITIES**  
**East District Detail**

**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

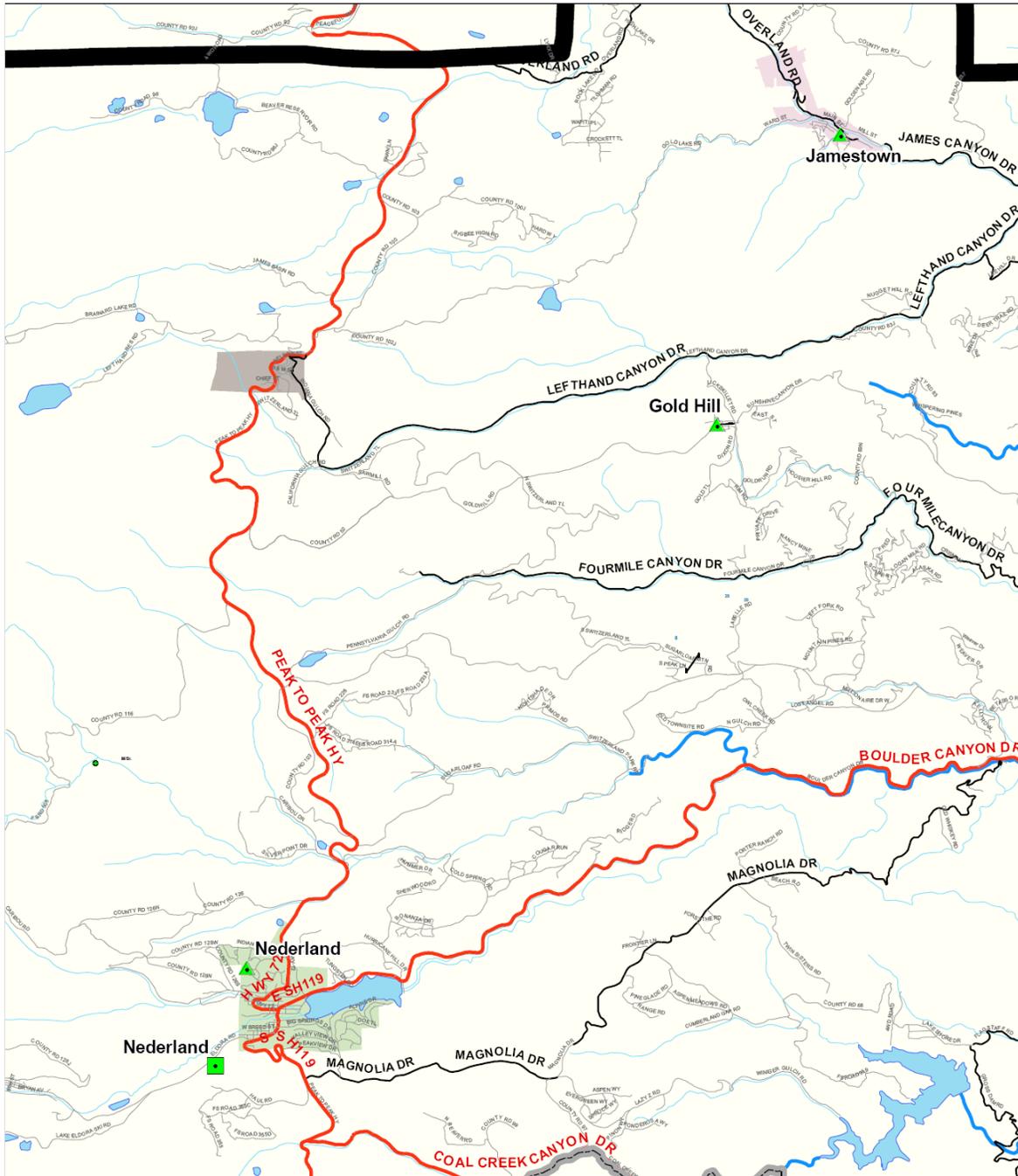
**Erie**

- Meadowlark K-8



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

**Mountain Area**



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

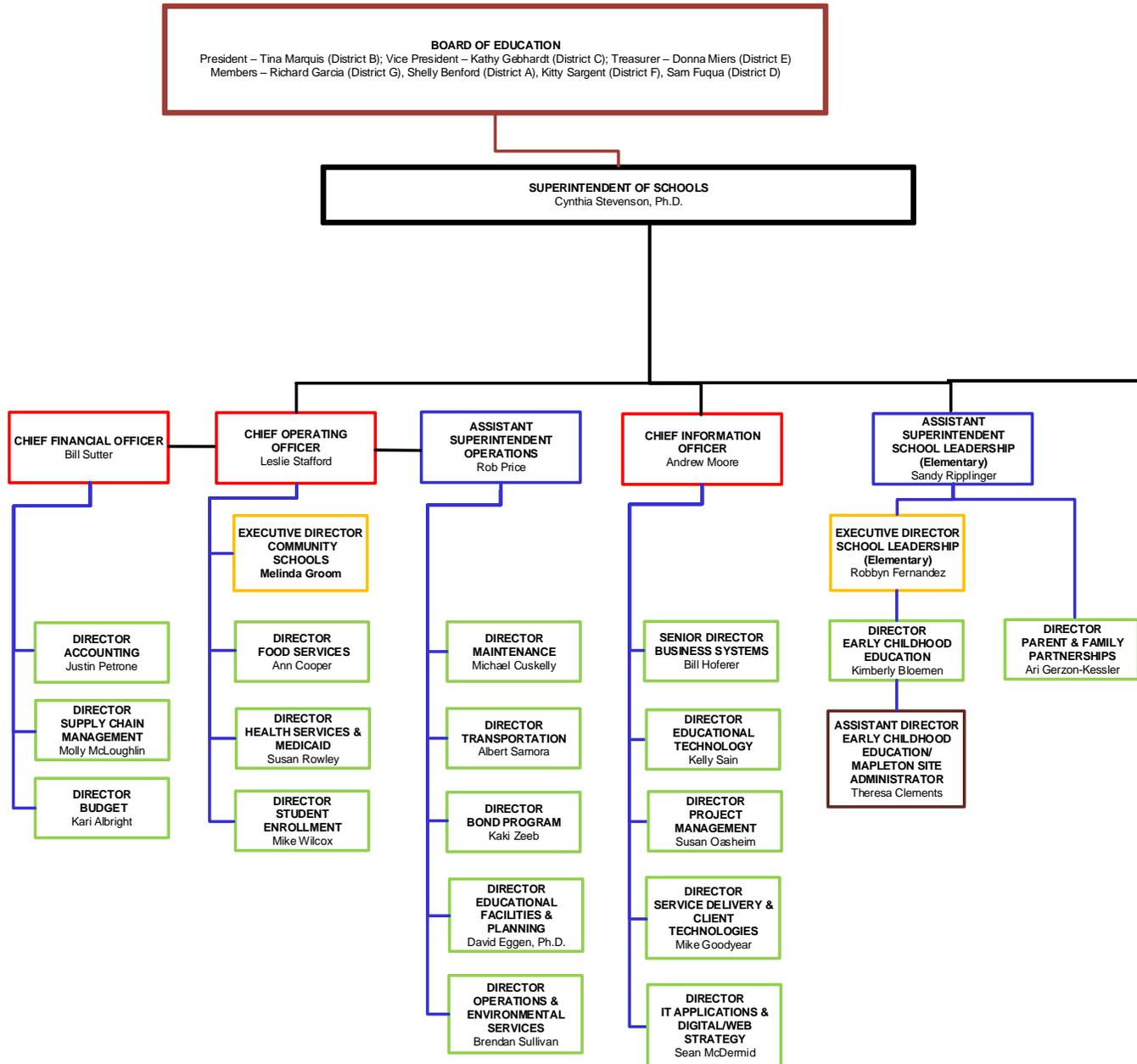


**OUR SCHOOL DISTRICT**

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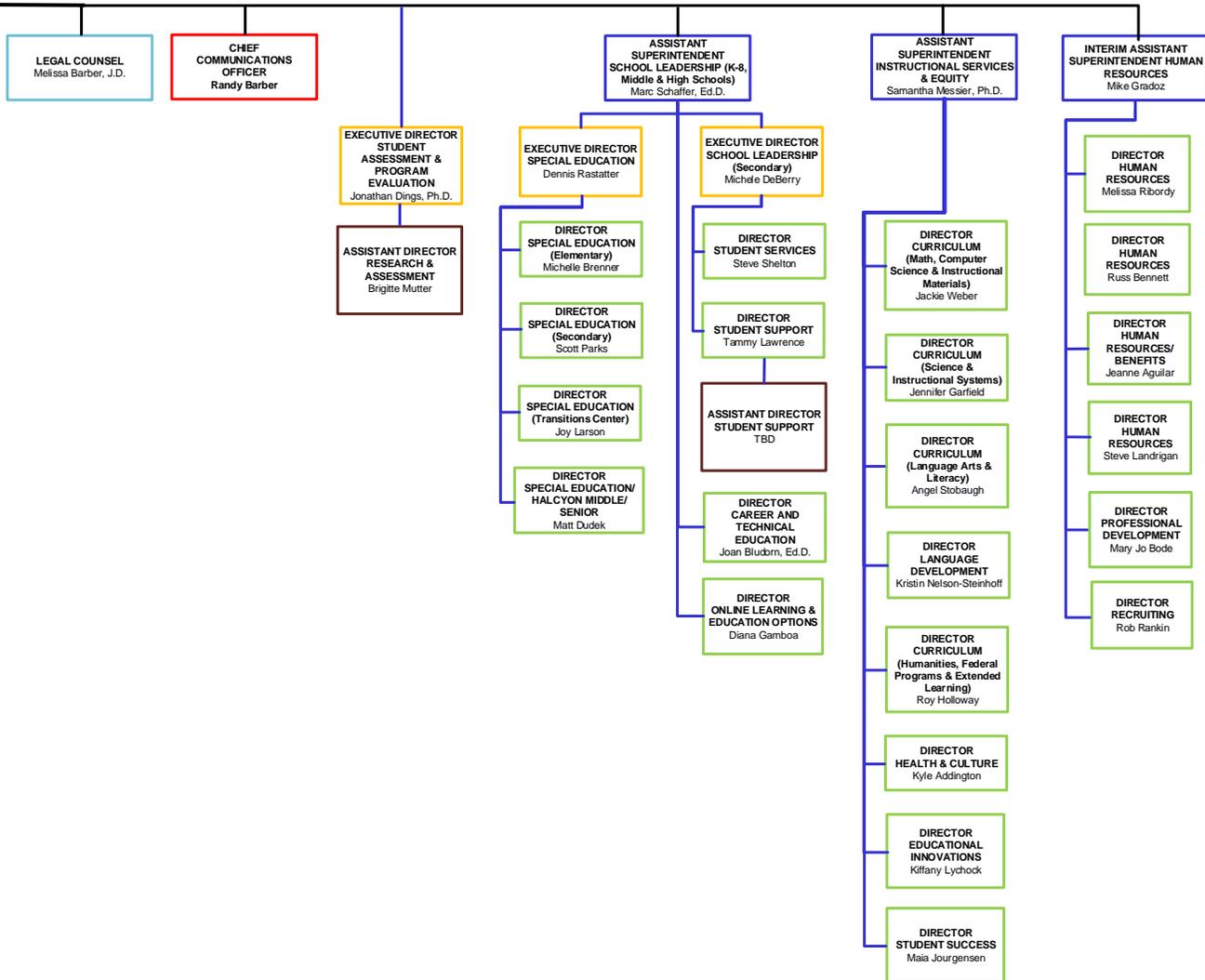


## District Organization





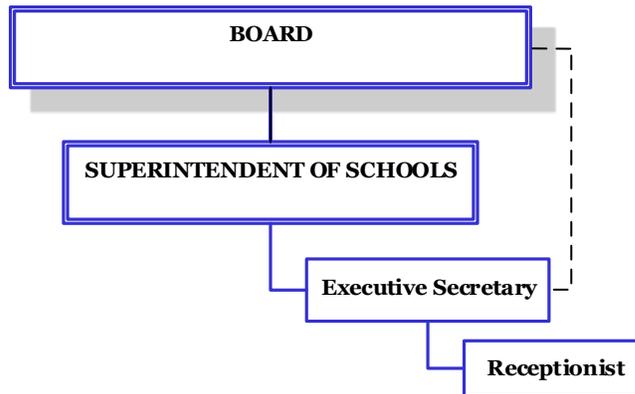
**District Organization (continued)**





## 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

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**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. Cynthia Stevenson

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**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.

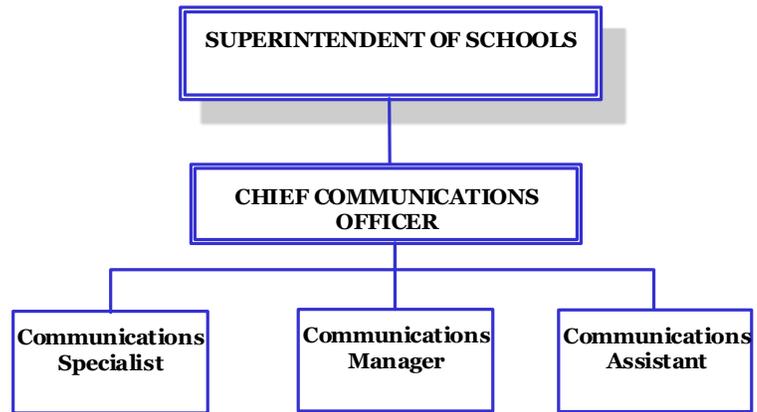


**COMMUNICATIONS & TRANSLATION (668)**

*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.



**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.



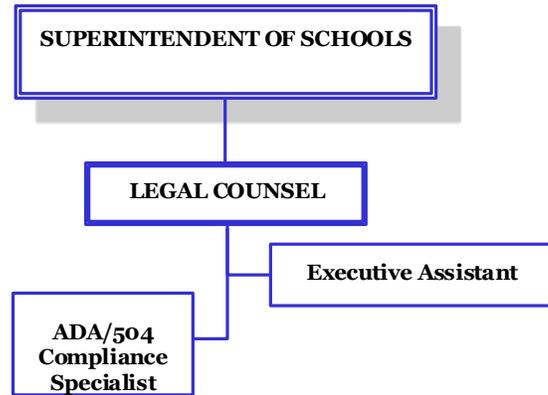
**District Organizational Operating Departments (continued)**

**LEGAL COUNSEL (604)**

*Legal Counsel:* Melissa Barber, J.D.

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**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.



**HUMAN RESOURCES (687)**

*Interim Assistant Superintendent of Human Resources:* Mike Gradoz

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**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*

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**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*

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**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 4000 staff members.

### **CUSTODIAL SERVICES** (643)

*Department Head: Assistant Superintendent of Operational Services: Rob Price*

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**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: Director of Maintenance, Mike Cuskelly*

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**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)

**EDUCATION CENTER BUILDING** (971)

Department Head: *Assistant Superintendent of Operational Services: Rob Price*

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**Purpose:** This cost center reflects expenditures for utilities and custodial services at the district’s central administration building.

**MAINTENANCE** (642)

Department Head: *Director of Maintenance, Mike Cuskelly*

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**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*

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**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.

| <b>Indicators of Demand:</b>        | Actual<br>2015-16 | Actual<br>2016-17 | Estimated<br>2017-18 |
|-------------------------------------|-------------------|-------------------|----------------------|
| Student Rides Scheduled per day:    | 21,085            | 22,675            | 24,100               |
| Total Student Transportation Miles: | 2,349,094         | 2,282,736         | 2,281,789            |
| Trips and Other Activities:         | 4,686             | 5,279             | 4,650                |
| Total Activity trip Miles:          | 203,752           | 191,074           | 166,595              |
| Sites Served:                       | 70                | 70                | 71                   |



**District Organizational Operating Departments** (continued)

**BOND PROGRAM** (644)

Department Head: *Director of Bond Program and Engineering, Kaki Zeeb*

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**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.

**BUSINESS SERVICES DIVISION** (606)

*Chief Operating Officer:* Leslie Stafford

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The Business Services Division’s budget provides funds for the chief operating officer’s area of leadership for the following departments: Accounting Services, Finance, Budget, Procurement, Materials Management, District Print Shop, Community Schools, Food Services, Enrollment, and Health Services and Medicaid.

*Chief Financial Officer:* Bill Sutter

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Business Services budget provides funds for the chief financial officer’s area of leadership for the following departments: Accounting Services, Finance, Budget, Procurement, Materials Management, and the District Print Shop.

**BUDGET SERVICES** (688)

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

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**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.

| <b>Indicators of Demand:</b> | 2015-16<br>Actual | 2016-17<br>Actual | 2017-18<br>Estimated |
|------------------------------|-------------------|-------------------|----------------------|
| Total Expenditures           | \$497,136,118     | \$602,288,220     | \$ 655,583,088       |
| Number of Funds              | 21                | 21                | 21                   |



## **District Organizational Operating Departments (continued)**

### **PROCUREMENT (695)**

Department Head: *Director of Supply Chain Management, Molly McLoughlin*

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**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.

### **MATERIALS MANAGEMENT (791)**

Department Head: *Manager, Aaron Huffman*

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**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

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**Purpose:** Provide the district's production printing service.

#### **Indicators of Demand:**

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



**District Organizational Operating Departments** (continued)

**ACCOUNTING SERVICES** (690)

Department Head: *Director of Accounting, Justin Petrone*

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**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.

| <b>Indicators of Demand:</b>                       | Actual         | Actual         | Estimated      |
|--|----------------|----------------|----------------|
|  | <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> |
| Paychecks and Direct Deposit Notices Produced:     | 57,937         | 59,756         | 60,032         |
| Accounts Payable Checks and ACH Notices Processed: | 12,777         | 15,315         | 14,478         |
| Invoices Paid:                                     | 76,917         | 77,579         | 77,191         |

**FOOD SERVICES** (741)

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

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**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 13,700 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 53 sites.



## **District Organizational Operating Departments (continued)**

### **COMMUNITY SCHOOLS PROGRAM (652)**

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

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**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*

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**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 & COMMUNITY PARTNERSHIPS (670)**

Department Head: *Manager, Grants and Special Projects, Bee Valacek*

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**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.

**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.



**District Organizational Operating Departments** (continued)

**HEALTH SERVICES AND MEDICAID** (698)

Department Head: *Director of Health Services & Medicaid, Susan Rowley, RN, MS, CPNP*

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**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.

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

| <b>Service Provided</b>   | <b>Students Served in 2016-2017</b> |
|---|-------------------------------------|
| 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 Organizational Operating Departments** (continued)

### **INFORMATION TECHNOLOGY** (689/793)

*Chief Information Officer:* Andrew Moore

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**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:**

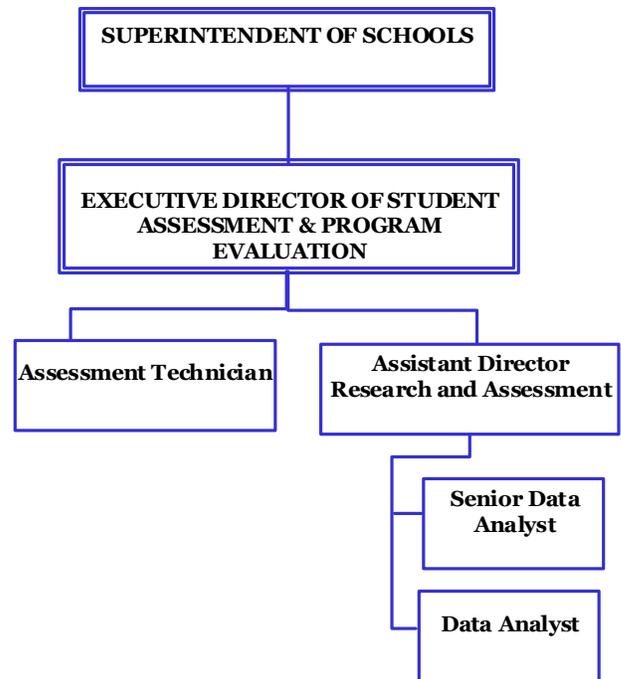
- Provide leadership and service in the use of data to maximize student learning and achievement.
- Foster community collaboration and develop partnerships that promote district priorities and student achievement.
- Provide leadership and service in the use of data to promote understanding and to reduce 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.

### INNOVATIONS (644)

Department Head: *Director of 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)

### **PARENT AND FAMILY PARTNERSHIPS** (635)

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

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**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.

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.



## District Organizational Operating Departments (continued)

### ONLINE LEARNING (625)

Boulder Universal (461)

BVSD Online (595)

Department Head: *Director of Online Learning and Education Options, Diana Gamboa*

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**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.

### Indicators of Demand:

#### BU

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

#### BVSD Online

- Supplemental, student demand
- Course failure



## District Organizational Operating Departments (continued)

### ELEMENTARY SCHOOL LEADERSHIP (617)

*Assistant Superintendent for School Leadership: Sandy Ripplinger*

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**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, Robbyn Fernandez*

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**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. Support district and school staff in the implementation of the Success Effect.

### STUDENT SERVICES (635)

*Department Head: Director of Student Services, Steve Shelton*

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**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)

### STUDENT SUPPORT (619)

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

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**Purpose:** Mentor school counselors and school leadership in adherence to BVSD Board of Education policy, state and federal laws. Identify 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

### EARLY CHILDHOOD EDUCATION (610)

Department Head: *Director of Early Childhood, Kimberly Bloemen, M.Ed.*

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**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 30<sup>th</sup> 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 30<sup>th</sup> 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)

### **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



## **District Organizational Operating Departments (continued)**

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

*Assistant Superintendent for School Leadership: Marc Schaffer, Ed.D.*

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**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.

### **SECONDARY EDUCATION LEADERSHIP (619)**

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

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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. Support district and school staff in the implementation of the Success Effect.

### **CAREER AND TECHNICAL EDUCATION (609)**

*Department Head: Director of Career and Technical Education, Joan Bludorn, Ed.D.*

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**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)



## **District Organizational Operating Departments** (continued)

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

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

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**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.

### **SPECIAL EDUCATION** (611)

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

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**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)

### 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.*

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**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)

### **FEDERAL PROGRAMS** (613 & 614)

Department Head: *Director of Humanities, Federal Programs and Extended Learning, Roy Holloway*

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#### *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.

**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)

### STUDENT SUCCESS (613)

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

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**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.

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.



## **District Organizational Operating Departments** (continued)

### **ADVANCED ACADEMIC SERVICES** (614)

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

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**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 Talented and Gifted Educational Advisors (TAG 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.

### **LANGUAGE DEVELOPMENT** (616)

Department Head: Kristin Nelson-Steinhoff

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**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.



**OUR SCHOOLS**

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## School Leadership

(Grouped by level and alphabetical order by school)

| Elementary Schools (K-5)                               | Address   | Phone Number | Principal          | # of Students Enrolled |
|--|---|--------------|--------------------|------------------------|
| Boulder Community School of Integrated Studies (BCSIS) | 3995 E. Aurora, Boulder, CO 80303                   | 720-561-6500 | Phil Katsampes     | 302                    |
| Bear Creek   | 2500 Table Mesa Dr., Boulder, CO 80305              | 720-561-3500 | Tanner Dayhoff     | 460                    |
| Birch  | 1035 Birch, Broomfield CO 80020                     | 720-561-8800 | Tanya Santee       | 378                    |
| Coal Creek   | 801 W. Tamarisk St., Louisville, CO 80027           | 720-561-4500 | John Kiemele       | 415                    |
| Columbine  | 3130 Repplier Dr., Boulder, CO 80304                | 720-561-2500 | Bianca Gallegos    | 484                    |
| Community Montessori                                   | 805 Gillaspie Dr., Boulder, CO 80305                | 720-561-3700 | Shannon Minch      | 247                    |
| Creekside  | 3740 Martin Dr., Boulder, CO 80303                  | 720-561-3800 | Francine Eufemia   | 264                    |
| Crest View   | 1897 Sumac Ave., Boulder, CO 80304                  | 720-561-5461 | Hollene Davis      | 576                    |
| Douglass   | 840 75 <sup>th</sup> St., Boulder, CO 80303         | 720-561-5541 | Jonathan Wolfer    | 381                    |
| Eisenhower   | 1220 Eisenhower Dr., Boulder, CO 80303              | 720-561-6700 | Brady Stroup       | 405                    |
| Emerald  | 755 W. Elmhurst Pl., Broomfield, CO 80020           | 720-561-8500 | Samara Williams    | 366                    |
| Fireside   | 845 W. Dahlia St., Louisville, CO 80027             | 720-561-7900 | Christa Keppler    | 424                    |
| Flatirons  | 1150 7 <sup>th</sup> St., Boulder, CO 80302         | 720-561-4600 | Scott Boesel       | 236                    |
| Foothill   | 1001 Hawthorne Ave., Boulder, CO 80304              | 720-561-2600 | TBD                | 482                    |
| Gold Hill  | 890 Main St., Gold Hill, CO 80302                   | 720-561-5940 | Josh Baldner       | 18                     |
| Heatherwood  | 7750 Concord Dr., Boulder, CO 80301                 | 720-561-6900 | Genna Jaramillo    | 319                    |
| High Peaks   | 3995 E. Aurora, Boulder, CO 80303                   | 720-561-6500 | Jeannie Tynnecki   | 298                    |
| Jamestown  | 111 Mesa St., Jamestown, CO 80455                   | 720-561-6020 | Scott Boesel       | 15                     |
| Kohl   | 1000 W. 10 <sup>th</sup> Ave., Broomfield, CO 80020 | 720-561-8600 | Mike Lowe          | 402                    |
| Lafayette  | 101 N. Bermont Ave., Lafayette, CO 80026            | 720-561-8900 | Stephanie Jackman  | 460                    |
| Louisville   | 400 Hutchinson St., Louisville, CO 80027            | 720-561-7200 | Jeff Miller        | 553                    |
| Mesa   | 1575 Lehigh St., Boulder, CO 80303                  | 720-561-3000 | Josh Baldner       | 257                    |
| Nederland  | #1 N. Sundown Trail, Nederland, CO 80466            | 720-561-4800 | Laurel Reckert     | 255                    |
| Escuela Bilingüe Pioneer                               | 101 Baseline Rd., Lafayette, CO 80026               | 720-561-7800 | Guillermo Medina   | 441                    |
| Barnard D. Ryan  | 1405 Centaur Village Dr., Lafayette, CO 80026       | 720-561-7000 | TBD                | 434                    |
| Sanchez International                                  | 655 Sir Galahad Dr., Lafayette, CO 80026            | 720-561-7300 | Kent Cruger        | 361                    |
| Superior   | 1800 S. Indiana St., Superior, CO 80027             | 720-561-4100 | Jennifer Bedford   | 451                    |
| University Hill  | 956 16 <sup>th</sup> St., Boulder, CO 80302         | 720-561-5416 | Ina Rodriguez-Myer | 430                    |
| Whittier International                                 | 2008 Pine St., Boulder, CO 80302                    | 720-561-5431 | Sarah Oswick       | 366                    |
|  |   |              | <b>Total</b>       | <b>10,480</b>          |

### Schools

- 29 Elementary Schools
  - 4 K-8 Schools
  - 8 Middle Schools
  - 1 Middle/Senior Special Education School
  - 1 Middle/Senior High School
  - 7 Senior High Schools
  - 5 Charter Schools
  - 1 Online School (Boulder Universal)
- 56 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    | 893                    |
| Eldorado K-8                            | 3351 S. Indiana St., Superior, CO 80027               | 720-561-4400 | Robyn Hamasaki   | 818                    |
| Halcyon                                 | 3100 Bucknell Ct., Boulder, CO 80301                  | 720-561-4700 | Matthew Dudek    | 12                     |
| Meadowmark                              | 2300 Meadow Sweet Lane, Erie, CO 80516                | 720-561-5446 | Brent Caldwell   | 559                    |
| Monarch K-8                             | 263 Campus Dr., Louisville, CO 80027                  | 720-561-4000 | Robin Techmanski | 756                    |
| Nederland Middle/Senior                 | 597 County Rd 130, Nederland, CO 80466                | 720-561-4900 | Carrie Yantzer   | 257                    |
| Boulder Universal                       | <a href="http://bou.bvsd.org">http://bou.bvsd.org</a> | 720-561-5500 | Diana Gamboa     | 85                     |
|   |   |              | <b>Total</b>     | <b>3,380</b>           |
| <b>Middle Schools (6-8)</b>             |   |              | <b>Principal</b> |                        |
| Angevine                                | 1150 S. Boulder Rd., Lafayette, CO 80026              | 720-561-7100 | Mike Medina      | 680                    |
| Broomfield Heights                      | 1555 Daphne St., Broomfield, CO 80020                 | 720-561-8400 | Chris Meyer      | 555                    |
| Casey                                   | 1301 High St., Boulder, CO 80304                      | 720-561-2700 | Justin McMillan  | 660                    |
| Centennial                              | 2205 Norwood Ave., Boulder, CO 80304                  | 720-561-5441 | John McCluskey   | 642                    |
| Louisville                              | 1341 Main St., Louisville, CO 80027                   | 720-561-7400 | Ginny Vidulich   | 684                    |
| Manhattan School of Arts<br>& Academics | 290 Manhattan Dr., Boulder, CO 80303                  | 720-561-6300 | John Riggs       | 482                    |
| Nevin Platt                             | 6096 Baseline Rd., Boulder, CO 80303                  | 720-561-5536 | Theo Robison III | 615                    |
| Southern Hills                          | 1500 Knox Dr., Boulder, CO 80305                      | 720-561-3400 | John White       | 543                    |
|   |   |              | <b>Total</b>     | <b>4,861</b>           |
| <b>High Schools (9-12)</b>              |   |              | <b>Principal</b> |                        |
| Arapahoe Campus                         | 6600 E. Arapahoe Ave., Boulder, CO 80303              | 720-561-5220 | Joan Bludorn     | 103                    |
| Boulder                                 | 1604 Arapahoe Ave., Boulder, CO 80302                 | 720-561-2200 | James Hill       | 2,083                  |
| Broomfield                              | #1 Eagle Way, Broomfield, CO 80020                    | 720-561-8100 | Ginger Ramsey    | 1,538                  |
| Centaurus                               | 10300 S. Boulder Rd., Lafayette, CO 80026             | 720-561-7500 | Dan Ryan         | 1,320                  |
| Fairview                                | 1515 Greenbriar Blvd., Boulder, CO 80305              | 720-561-3100 | Donald Stensrud  | 2,104                  |
| Monarch                                 | 329 Campus Dr., Louisville, CO 80027                  | 720-561-4200 | Neil Anderson    | 1,786                  |
| New Vista                               | 700 20 <sup>th</sup> St., Boulder, CO 80302           | 720-561-8700 | Kirk Quitter     | 332                    |
|   |   |              | <b>Total</b>     | <b>9,266</b>           |
| <b>Charter Schools</b>                  |   |              | <b>Principal</b> |                        |
| 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    | 347                    |
| Justice High                            | 805 Excalibur, Lafayette, CO 80026                    | 720-328-4864 | TJ Cole          | 85                     |
| Peak to Peak K-12                       | 800 Merlin Dr., Lafayette, CO 80026                   | 303-453-4600 | Kyle Mathews     | 1,444                  |
| Summit Middle                           | 4655 Hanover Ave., Boulder, CO 80503                  | 720-561-3900 | Adam Galvin      | 359                    |
|   |   |              | <b>Total</b>     | <b>2,335</b>           |
| <b>Other (Contracted, CPP, SPED)</b>    |   |              |                  | <b>692</b>             |
| <b>Total District Enrollment</b>        |   |              |                  | <b>31,014</b>          |

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

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



## Our Schools

### Elementary Schools (K-5)

#### Boulder Community School of Integrated Studies (BCSIS)

<http://bcsis.bvsd.org>

#### Projected Enrollment: 302

| 161 INTEGRATED STUDIES-BCSIS  |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,230,402 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 14.797        | \$ 1,499,476             | \$ 17,564        |
| Special Education:            | 2.000         | 215,306                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.250         | 26,697                   | -                |
| 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         | 291,831                  | 3,537            |
| Operations and Maintenance:   | -             | -                        | 2,003            |
| Health Room:                  | 0.500         | 23,915                   | -                |
| Utilities:                    | -             | 39,464                   | -                |
| <b>TOTALS:</b>                | <b>21.737</b> | <b>\$ 2,204,397</b>      | <b>\$ 26,005</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.3%    |  |
| African American         | 2   | 0.7%    |  |
| Caucasian                | 247 | 81.3%   |  |
| Asian                    | 6   | 2.0%    |  |
| Hispanic                 | 27  | 8.9%    |  |
| Native Hawaiian          | 1   | 0.3%    |  |
| Multi                    | 20  | 6.6%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 149 | 49.0%   |  |
| Male                     | 155 | 51.0%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 8   | 2.6%    |  |
| Free/Reduced Lunch       | 42  | 13.8%   |  |
| Special Education        | 37  | 12.2%   |  |
| Talented and Gifted      | 31  | 10.2%   |  |
| Out of District          | 1   | 0.3%    |  |

#### Bear Creek Elementary

<http://bce.bvsd.org>

#### Projected Enrollment: 460

| 119 BEAR CREEK ELEMENTARY     |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,173,864 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 21.278        | \$ 2,160,253             | \$ 27,550        |
| Special Education:            | 5.418         | 387,652                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| 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         | 317,786                  | 2,700            |
| Operations and Maintenance:   | -             | -                        | 2,500            |
| Health Room:                  | 0.500         | 19,067                   | -                |
| Utilities:                    | -             | 90,865                   | -                |
| <b>TOTALS:</b>                | <b>32.097</b> | <b>\$ 3,141,114</b>      | <b>\$ 32,750</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 3   | 0.7%    |  |
| Caucasian                | 352 | 78.6%   |  |
| Asian                    | 32  | 7.1%    |  |
| Hispanic                 | 22  | 4.9%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 39  | 8.7%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 225 | 50.2%   |  |
| Male                     | 223 | 49.8%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 10  | 2.2%    |  |
| Free/Reduced Lunch       | 13  | 2.9%    |  |
| Special Education        | 39  | 8.7%    |  |
| Talented and Gifted      | 23  | 5.1%    |  |
| Out of District          | 2   | 0.4%    |  |



## Our Schools (continued)

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

#### Birch Elementary

<http://bie.bvsvd.org>

#### Projected Enrollment: 378

| 120 BIRCH ELEMENTARY          |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,293,830 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 23.188        | \$ 2,271,654             | \$ 37,945        |
| Special Education:            | 3.745         | 265,688                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.000         | 106,776                  | -                |
| 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         | 291,819                  | -                |
| Operations and Maintenance:   | -             | -                        | 3,226            |
| Health Room:                  | 0.500         | 20,627                   | -                |
| Utilities:                    | -             | 75,436                   | -                |
| <b>TOTALS:</b>                | <b>33.935</b> | <b>\$ 3,245,800</b>      | <b>\$ 48,030</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.2%    |  |
| African American         | 6   | 1.4%    |  |
| Caucasian                | 268 | 64.6%   |  |
| Asian                    | 24  | 5.8%    |  |
| Hispanic                 | 105 | 25.3%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 11  | 2.7%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 205 | 49.4%   |  |
| Male                     | 210 | 50.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 50  | 12.0%   |  |
| Free/Reduced Lunch       | 129 | 31.1%   |  |
| Special Education        | 67  | 16.1%   |  |
| Talented and Gifted      | 16  | 3.9%    |  |
| Out of District          | 65  | 15.7%   |  |

#### Coal Creek Elementary

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

#### Projected Enrollment: 415

| 158 COAL CREEK ELEMENTARY     |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,742,358 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 19.680        | \$ 1,997,990             | \$ 24,487        |
| Special Education:            | 1.000         | 107,654                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| 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         | 329,326                  | 1,000            |
| Operations and Maintenance:   | -             | -                        | 3,988            |
| Health Room:                  | 0.500         | 23,111                   | -                |
| Utilities:                    | -             | 83,046                   | -                |
| <b>TOTALS:</b>                | <b>26.060</b> | <b>\$ 2,710,783</b>      | <b>\$ 31,575</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.2%    |  |
| African American         | 1   | 0.2%    |  |
| Caucasian                | 346 | 83.2%   |  |
| Asian                    | 12  | 2.9%    |  |
| Hispanic                 | 30  | 7.2%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 26  | 6.3%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 207 | 49.8%   |  |
| Male                     | 209 | 50.2%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 2   | 0.5%    |  |
| Free/Reduced Lunch       | 28  | 6.7%    |  |
| Special Education        | 42  | 10.1%   |  |
| Talented and Gifted      | 38  | 9.1%    |  |
| Out of District          | 7   | 1.7%    |  |



**Our Schools (continued)**

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

**Columbine Elementary**

<http://columbineelementary.org>

**Projected Enrollment: 484**

| 124 COLUMBINE ELEMENTARY      |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,618,816 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 27.531        | \$ 2,696,776             | \$ 59,971        |
| Special Education:            | 3.667         | 365,676                  | 500              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 5.750         | 616,147                  | -                |
| 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:        | 4.250         | 404,763                  | 9,426            |
| Operations and Maintenance:   | -             | -                        | 7,350            |
| Health Room:                  | 0.500         | 22,351                   | -                |
| Utilities:                    | -             | 144,042                  | -                |
| <b>TOTALS:</b>                | <b>44.512</b> | <b>\$ 4,537,671</b>      | <b>\$ 81,145</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.2%    |  |
| African American         | 5   | 0.9%    |  |
| Caucasian                | 191 | 36.0%   |  |
| Asian                    | 13  | 2.4%    |  |
| Hispanic                 | 300 | 56.5%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 21  | 4.0%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 261 | 49.2%   |  |
| Male                     | 270 | 50.8%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 242 | 45.6%   |  |
| Free/Reduced Lunch       | 293 | 55.2%   |  |
| Special Education        | 86  | 16.2%   |  |
| Talented and Gifted      | 24  | 4.5%    |  |
| Out of District          | 2   | 0.4%    |  |

**Community Montessori**

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

**Projected Enrollment: 247**

| 193 COMMUNITY MONTESSORI      |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,253,959 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 14.293        | \$ 1,429,847             | \$ 17,276        |
| Special Education:            | 1.500         | 160,874                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.000         | 107,019                  | -                |
| 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         | 301,641                  | 1,335            |
| Operations and Maintenance:   | -             | -                        | 2,254            |
| Health Room:                  | 0.500         | 22,351                   | -                |
| Utilities:                    | -             | 83,782                   | -                |
| <b>TOTALS:</b>                | <b>21.952</b> | <b>\$ 2,229,979</b>      | <b>\$ 23,980</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 6   | 2.4%    |  |
| Caucasian                | 171 | 69.0%   |  |
| Asian                    | 12  | 4.8%    |  |
| Hispanic                 | 41  | 16.5%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 18  | 7.3%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 124 | 50.0%   |  |
| Male                     | 124 | 50.0%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 46  | 18.5%   |  |
| Free/Reduced Lunch       | 48  | 19.4%   |  |
| Special Education        | 31  | 12.5%   |  |
| Talented and Gifted      | 18  | 7.3%    |  |
| Out of District          | 15  | 6.0%    |  |



## Our Schools (continued)

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

#### Creekside Elementary

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

#### Projected Enrollment: 264

| 164 CREEKSIDE ELEMENTARY      |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,031,435 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 19.230        | \$ 1,882,568             | \$ 17,409        |
| Special Education:            | 5.794         | 389,537                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.500         | 161,498                  | -                |
| 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         | 272,932                  | 9,571            |
| Operations and Maintenance:   | -             | -                        | 5,800            |
| Health Room:                  | 0.500         | 24,471                   | -                |
| Utilities:                    | -             | 91,255                   | -                |
| <b>TOTALS:</b>                | <b>31.588</b> | <b>\$ 2,992,905</b>      | <b>\$ 38,530</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 3   | 1.0%    |  |
| African American         | 4   | 1.3%    |  |
| Caucasian                | 195 | 62.7%   |  |
| Asian                    | 29  | 9.3%    |  |
| Hispanic                 | 55  | 17.7%   |  |
| Native Hawaiian          | 2   | 0.6%    |  |
| Multi                    | 23  | 7.4%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 148 | 47.6%   |  |
| Male                     | 163 | 52.4%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 60  | 19.3%   |  |
| Free/Reduced Lunch       | 114 | 36.7%   |  |
| Special Education        | 52  | 16.7%   |  |
| Talented and Gifted      | 15  | 4.8%    |  |
| Out of District          | 5   | 1.6%    |  |

#### Crest View Elementary

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

#### Projected Enrollment: 576

| 127 CREST VIEW ELEMENTARY     |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,094,854 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 27.914        | \$ 2,825,874             | \$ 58,309        |
| Special Education:            | 3.124         | 244,260                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 2.500         | 267,305                  | -                |
| 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         | 367,333                  | -                |
| Operations and Maintenance:   | -             | -                        | 1,828            |
| Health Room:                  | 0.600         | 26,822                   | -                |
| Utilities:                    | -             | 95,143                   | -                |
| <b>TOTALS:</b>                | <b>40.607</b> | <b>\$ 4,033,914</b>      | <b>\$ 60,940</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 3   | 0.5%    |  |
| African American         | 13  | 2.2%    |  |
| Caucasian                | 376 | 64.6%   |  |
| Asian                    | 33  | 5.7%    |  |
| Hispanic                 | 126 | 21.6%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 31  | 5.3%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 264 | 45.4%   |  |
| Male                     | 318 | 54.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 117 | 20.1%   |  |
| Free/Reduced Lunch       | 153 | 26.3%   |  |
| Special Education        | 58  | 10.0%   |  |
| Talented and Gifted      | 57  | 9.8%    |  |
| Out of District          | 5   | 0.9%    |  |



**Our Schools (continued)**

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

**Douglass Elementary**

<http://doe.bvsd.org>

**Projected Enrollment: 381**

| 130 DOUGLASS ELEMENTARY       |               |                      |                  | Ethnicity                |     | 2017-18 |                |
|-------------------------------|---------------|----------------------|------------------|--------------------------|-----|---------|----------------|
|                               | Staff         | Total Budget non-SRA | SRA              |                          |     |         |                |
| Regular Education:            | 19.632        | \$ 1,997,227         | \$ 30,865        | American Indian          | 2   | 0.5%    |                |
| Special Education:            | 2.583         | 263,160              | -                | African American         | 4   | 0.9%    |                |
| Vocational Education:         | -             | -                    | -                | Caucasian                | 348 | 81.7%   |                |
| Extra Curricular Education:   | -             | -                    | -                | Asian                    | 8   | 1.9%    |                |
| English Language Development: | -             | -                    | -                | Hispanic                 | 27  | 6.3%    |                |
| Talented & Gifted Education:  | 0.249         | 10,808               | -                | Native Hawaiian          | -   | 0.0%    |                |
| Student Services:             | 0.500         | 53,603               | -                | Multi                    | 37  | 8.7%    |                |
| Instructional Staff Support:  | -             | -                    | -                | <b>Gender</b>            |     |         | <b>2017-18</b> |
| Library Services:             | 1.000         | 112,202              | -                | Female                   | 212 | 49.8%   |                |
| School Administration:        | 3.000         | 305,149              | -                | Male                     | 214 | 50.2%   |                |
| Operations and Maintenance:   | -             | -                    | -                | <b>Special Programs</b>  |     |         | <b>2017-18</b> |
| Health Room:                  | 0.500         | 23,915               | -                | Emerging Bilingual (ELL) | 3   | 0.7%    |                |
| Utilities:                    | -             | 86,875               | -                | Free/Reduced Lunch       | 25  | 5.9%    |                |
| <b>TOTALS:</b>                | <b>27.464</b> | <b>\$ 2,852,939</b>  | <b>\$ 30,865</b> | Special Education        | 44  | 10.3%   |                |
|                               |               |                      |                  | Talented and Gifted      | 24  | 5.6%    |                |
|                               |               |                      |                  | Out of District          | 7   | 1.6%    |                |

**Eisenhower Elementary**

<http://eie.bvsd.org>

**Projected Enrollment: 405**

| 132 EISENHOWER ELEMENTARY     |               |                      |                  | Ethnicity                |     | 2017-18 |                |
|-------------------------------|---------------|----------------------|------------------|--------------------------|-----|---------|----------------|
|                               | Staff         | Total Budget non-SRA | SRA              |                          |     |         |                |
| Regular Education:            | 19.753        | \$ 1,999,487         | \$ 31,705        | American Indian          | -   | 0.0%    |                |
| Special Education:            | 4.752         | 327,851              | -                | African American         | 4   | 1.0%    |                |
| Vocational Education:         | -             | -                    | -                | Caucasian                | 280 | 72.7%   |                |
| Extra Curricular Education:   | -             | -                    | -                | Asian                    | 21  | 5.5%    |                |
| English Language Development: | 1.000         | 107,261              | -                | Hispanic                 | 47  | 12.2%   |                |
| Talented & Gifted Education:  | 0.249         | 10,808               | -                | Native Hawaiian          | 1   | 0.3%    |                |
| Student Services:             | 0.500         | 41,662               | 1,000            | Multi                    | 32  | 8.3%    |                |
| Instructional Staff Support:  | -             | -                    | 3,040            | <b>Gender</b>            |     |         | <b>2017-18</b> |
| Library Services:             | 1.000         | 105,876              | -                | Female                   | 182 | 47.3%   |                |
| School Administration:        | 3.000         | 287,813              | 680              | Male                     | 203 | 52.7%   |                |
| Operations and Maintenance:   | -             | -                    | 2,700            | <b>Special Programs</b>  |     |         | <b>2017-18</b> |
| Health Room:                  | 0.500         | 22,811               | -                | Emerging Bilingual (ELL) | 52  | 13.5%   |                |
| Utilities:                    | -             | 106,967              | -                | Free/Reduced Lunch       | 83  | 21.6%   |                |
| <b>TOTALS:</b>                | <b>30.754</b> | <b>\$ 3,010,536</b>  | <b>\$ 39,125</b> | Special Education        | 45  | 11.7%   |                |
|                               |               |                      |                  | Talented and Gifted      | 21  | 5.5%    |                |
|                               |               |                      |                  | Out of District          | 6   | 1.6%    |                |



**Our Schools (continued)**

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

**Emerald Elementary**

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

**Projected Enrollment: 366**

| 134 EMERALD ELEMENTARY        |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,517,458 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 24.353        | \$ 2,385,523             | \$ 47,297        |
| Special Education:            | 2.834         | 276,039                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 2.000         | 214,038                  | -                |
| 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         | 283,936                  | 251              |
| Operations and Maintenance:   | -             | -                        | 7,020            |
| Health Room:                  | 0.500         | 21,184                   | -                |
| Utilities:                    | -             | 75,953                   | -                |
| <b>TOTALS:</b>                | <b>35.431</b> | <b>\$ 3,458,718</b>      | <b>\$ 58,740</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 5   | 1.2%    |  |
| African American         | 8   | 2.0%    |  |
| Caucasian                | 167 | 41.5%   |  |
| Asian                    | 19  | 4.7%    |  |
| Hispanic                 | 183 | 45.5%   |  |
| Native Hawaiian          | 1   | 0.2%    |  |
| Multi                    | 19  | 4.7%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 191 | 47.5%   |  |
| Male                     | 211 | 52.5%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 87  | 21.6%   |  |
| Free/Reduced Lunch       | 213 | 53.0%   |  |
| Special Education        | 66  | 16.4%   |  |
| Talented and Gifted      | 19  | 4.7%    |  |
| Out of District          | 66  | 16.4%   |  |

**Fireside Elementary**

[http://fie.bvds.org](http://fie.bvds.org/)

**Projected Enrollment: 424**

| 156 FIRESIDE ELEMENTARY       |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,259,519 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 21.805        | \$ 2,215,182             | \$ 29,705        |
| Special Education:            | 3.166         | 284,422                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.000         | 107,261                  | -                |
| 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         | 302,918                  | 1,000            |
| Operations and Maintenance:   | -             | -                        | 3,300            |
| Health Room:                  | 0.500         | 22,603                   | -                |
| Utilities:                    | -             | 116,836                  | -                |
| <b>TOTALS:</b>                | <b>31.615</b> | <b>\$ 3,217,514</b>      | <b>\$ 42,005</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 2   | 0.4%    |  |
| Caucasian                | 344 | 75.9%   |  |
| Asian                    | 29  | 6.4%    |  |
| Hispanic                 | 57  | 12.6%   |  |
| Native Hawaiian          | 1   | 0.2%    |  |
| Multi                    | 20  | 4.4%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 222 | 49.0%   |  |
| Male                     | 231 | 51.0%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 46  | 10.2%   |  |
| Free/Reduced Lunch       | 54  | 11.9%   |  |
| Special Education        | 53  | 11.7%   |  |
| Talented and Gifted      | 20  | 4.4%    |  |
| Out of District          | 8   | 1.8%    |  |



**Our Schools** (continued)

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

**Flatirons Elementary**

<http://fle.bvsd.org>

**Projected Enrollment: 236**

| 136 FLATIRONS ELEMENTARY      |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$1,924,632 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 13.012        | \$ 1,302,039             | \$ 16,748        |
| Special Education:            | 1.000         | 108,260                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| 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         | 303,791                  | 385              |
| Operations and Maintenance:   | -             | -                        | 842              |
| Health Room:                  | 0.500         | 23,915                   | -                |
| Utilities:                    | -             | 56,747                   | -                |
| <b>TOTALS:</b>                | <b>18.661</b> | <b>\$ 1,905,942</b>      | <b>\$ 18,690</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.4%    |  |
| African American         | 2   | 0.8%    |  |
| Caucasian                | 212 | 86.5%   |  |
| Asian                    | 3   | 1.2%    |  |
| Hispanic                 | 12  | 4.9%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 15  | 6.1%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 111 | 45.3%   |  |
| Male                     | 134 | 54.7%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 5   | 2.0%    |  |
| Free/Reduced Lunch       | 20  | 8.2%    |  |
| Special Education        | 29  | 11.8%   |  |
| Talented and Gifted      | 15  | 6.1%    |  |
| Out of District          | 4   | 1.6%    |  |

**Foothill Elementary**

<http://foe.bvsd.org>

**Projected Enrollment: 482**

| 138 FOOTHILL ELEMENTARY       |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,477,059 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 23.509        | \$ 2,388,752             | \$ 26,089        |
| Special Education:            | 5.564         | 366,516                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.000         | 107,019                  | -                |
| 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         | 272,829                  | -                |
| Operations and Maintenance:   | -             | -                        | 3,041            |
| Health Room:                  | 0.500         | 22,351                   | -                |
| Utilities:                    | -             | 95,239                   | -                |
| <b>TOTALS:</b>                | <b>35.500</b> | <b>\$ 3,437,929</b>      | <b>\$ 39,130</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 3   | 0.6%    |  |
| Caucasian                | 408 | 82.8%   |  |
| Asian                    | 8   | 1.6%    |  |
| Hispanic                 | 50  | 10.1%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 24  | 4.9%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 248 | 50.3%   |  |
| Male                     | 245 | 49.7%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 33  | 6.7%    |  |
| Free/Reduced Lunch       | 44  | 8.9%    |  |
| Special Education        | 59  | 12.0%   |  |
| Talented and Gifted      | 49  | 9.9%    |  |
| Out of District          | 1   | 0.2%    |  |



**Our Schools (continued)**

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

**Gold Hill Elementary**

<http://ghe.bvsd.org>

**Projected Enrollment: 18**

| 141 GOLD HILL ELEMENTARY      |              |                        |                 |
|-------------------------------|--------------|------------------------|-----------------|
|                               | Staff        | Total Budget \$321,575 |                 |
|                               |              | non-SRA                | SRA             |
| Regular Education:            | 2.168        | \$ 231,691             | \$ 2,848        |
| Special Education:            | 0.400        | 31,653                 | -               |
| Vocational Education:         | -            | -                      | -               |
| Extra Curricular Education:   | -            | -                      | -               |
| English Language Development: | -            | -                      | 0%              |
| Talented & Gifted Education:  | -            | -                      | -               |
| Student Services:             | -            | -                      | -               |
| Instructional Staff Support:  | -            | -                      | 26              |
| Library Services:             | -            | -                      | 54              |
| School Administration:        | 0.614        | 45,092                 | -               |
| Operations and Maintenance:   | -            | -                      | 1,072           |
| Health Room:                  | -            | -                      | -               |
| Utilities:                    | -            | 9,139                  | -               |
| <b>TOTALS:</b>                | <b>3.182</b> | <b>\$ 317,575</b>      | <b>\$ 4,000</b> |

| Ethnicity                |    | 2017-18 |  |
|--------------------------|----|---------|--|
| American Indian          | -  | 0.0%    |  |
| African American         | -  | 0.0%    |  |
| Caucasian                | 17 | 89.5%   |  |
| Asian                    | -  | 0.0%    |  |
| Hispanic                 | 1  | 5.3%    |  |
| Native Hawaiian          | -  | 0.0%    |  |
| Multi                    | 1  | 5.3%    |  |
| Gender                   |    | 2017-18 |  |
| Female                   | 4  | 21.1%   |  |
| Male                     | 15 | 78.9%   |  |
| Special Programs         |    | 2017-18 |  |
| Emerging Bilingual (ELL) | -  | 0.0%    |  |
| Free/Reduced Lunch       | 1  | 5.3%    |  |
| Special Education        | 3  | 15.8%   |  |
| Talented and Gifted      | -  | 0.0%    |  |
| Out of District          | -  | 0.0%    |  |

**Heatherwood Elementary**

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

**Projected Enrollment: 319**

| 144 HEATHERWOOD ELEMENTARY    |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,434,002 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 15.687        | \$ 1,541,287             | \$ 21,752        |
| Special Education:            | 5.622         | 390,348                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| 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         | 269,854                  | 200              |
| Operations and Maintenance:   | -             | -                        | 5,308            |
| Health Room:                  | 0.500         | 23,915                   | -                |
| Utilities:                    | -             | 92,210                   | -                |
| <b>TOTALS:</b>                | <b>26.128</b> | <b>\$ 2,404,942</b>      | <b>\$ 29,060</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 3   | 0.9%    |  |
| Caucasian                | 288 | 83.2%   |  |
| Asian                    | 11  | 3.2%    |  |
| Hispanic                 | 28  | 8.1%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 16  | 4.6%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 155 | 44.8%   |  |
| Male                     | 191 | 55.2%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 5   | 1.4%    |  |
| Free/Reduced Lunch       | 40  | 11.6%   |  |
| Special Education        | 56  | 16.2%   |  |
| Talented and Gifted      | 20  | 5.8%    |  |
| Out of District          | 13  | 3.8%    |  |



**Our Schools (continued)**

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

**High Peaks Elementary**

<http://hpe.bvdsd.org>

**Projected Enrollment: 298**

| 192 HIGH PEAKS ELEMENTARY     |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,062,637 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 14.735        | \$ 1,496,764             | \$ 16,911        |
| Special Education:            | 0.500         | 53,706                   | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.500         | 53,874                   | -                |
| 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:        | 2.750         | 263,269                  | 2,405            |
| Operations and Maintenance:   | -             | -                        | 1,744            |
| Health Room:                  | 0.500         | 23,915                   | -                |
| Utilities:                    | -             | 40,485                   | -                |
| <b>TOTALS:</b>                | <b>20.174</b> | <b>\$ 2,039,917</b>      | <b>\$ 22,720</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 2   | 0.7%    |  |
| Caucasian                | 213 | 69.4%   |  |
| Asian                    | 53  | 17.3%   |  |
| Hispanic                 | 14  | 4.6%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 25  | 8.1%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 144 | 46.9%   |  |
| Male                     | 163 | 53.1%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 30  | 9.8%    |  |
| Free/Reduced Lunch       | 17  | 5.5%    |  |
| Special Education        | 19  | 6.2%    |  |
| Talented and Gifted      | 47  | 15.3%   |  |
| Out of District          | 6   | 2.0%    |  |

**Jamestown Elementary**

<http://jae.bvdsd.org>

**Projected Enrollment: 15**

| 147 JAMESTOWN ELEMENTARY      |              |                        |                 |
|-------------------------------|--------------|------------------------|-----------------|
|                               | Staff        | Total Budget \$306,270 |                 |
|                               |              | non-SRA                | SRA             |
| Regular Education:            | 2.168        | \$ 231,691             | \$ 4,000        |
| Special Education:            | 0.200        | 15,824                 | -               |
| Vocational Education:         | -            | -                      | -               |
| Extra Curricular Education:   | -            | -                      | -               |
| English Language Development: | -            | -                      | -               |
| Talented & Gifted Education:  | 0.009        | 390                    | -               |
| Student Services:             | -            | -                      | -               |
| Instructional Staff Support:  | -            | -                      | -               |
| Library Services:             | -            | -                      | -               |
| School Administration:        | 0.600        | 48,652                 | -               |
| Operations and Maintenance:   | -            | -                      | -               |
| Health Room:                  | -            | -                      | -               |
| Utilities:                    | -            | 5,713                  | -               |
| <b>TOTALS:</b>                | <b>2.977</b> | <b>\$ 302,270</b>      | <b>\$ 4,000</b> |

| Ethnicity                |    | 2017-18 |  |
|--------------------------|----|---------|--|
| American Indian          | -  | 0.0%    |  |
| African American         | -  | 0.0%    |  |
| Caucasian                | 16 | 94.1%   |  |
| Asian                    | -  | 0.0%    |  |
| Hispanic                 | 1  | 5.9%    |  |
| Native Hawaiian          | -  | 0.0%    |  |
| Multi                    | -  | 0.0%    |  |
| Gender                   |    | 2017-18 |  |
| Female                   | 8  | 47.1%   |  |
| Male                     | 9  | 52.9%   |  |
| Special Programs         |    | 2017-18 |  |
| Emerging Bilingual (ELL) | -  | 0.0%    |  |
| Free/Reduced Lunch       | -  | 0.0%    |  |
| Special Education        | 1  | 5.9%    |  |
| Talented and Gifted      | -  | 0.0%    |  |
| Out of District          | -  | 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 \$3,321,049 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 20.416        | \$ 2,068,968             | \$ 35,990        |
| Special Education:            | 7.811         | 613,457                  | 1,400            |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| 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         | 321,507                  | 500              |
| Operations and Maintenance:   | -             | -                        | 4,800            |
| Health Room:                  | 0.500         | 22,351                   | -                |
| Utilities:                    | -             | 62,465                   | -                |
| <b>TOTALS:</b>                | <b>33.862</b> | <b>\$ 3,278,359</b>      | <b>\$ 42,690</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.2%    |  |
| African American         | 8   | 1.8%    |  |
| Caucasian                | 329 | 73.8%   |  |
| Asian                    | 14  | 3.1%    |  |
| Hispanic                 | 62  | 13.9%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 32  | 7.2%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 218 | 48.9%   |  |
| Male                     | 228 | 51.1%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 8   | 1.8%    |  |
| Free/Reduced Lunch       | 95  | 21.3%   |  |
| Special Education        | 75  | 16.8%   |  |
| Talented and Gifted      | 18  | 4.0%    |  |
| Out of District          | 73  | 16.4%   |  |

#### Lafayette Elementary

<http://lae.bvsd.org>

#### Projected Enrollment: 460

| 153 LAFAYETTE ELEMENTARY      |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,549,029 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 23.254        | \$ 2,362,688             | \$ 30,832        |
| Special Education:            | 4.710         | 315,672                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.750         | 80,810                   | -                |
| 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         | 308,319                  | -                |
| Operations and Maintenance:   | -             | -                        | 4,000            |
| Health Room:                  | 0.500         | 23,111                   | -                |
| Utilities:                    | -             | 58,613                   | -                |
| <b>TOTALS:</b>                | <b>35.613</b> | <b>\$ 3,499,954</b>      | <b>\$ 49,075</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 2   | 0.4%    |  |
| African American         | 7   | 1.4%    |  |
| Caucasian                | 334 | 68.9%   |  |
| Asian                    | 28  | 5.8%    |  |
| Hispanic                 | 81  | 16.7%   |  |
| Native Hawaiian          | 1   | 0.2%    |  |
| Multi                    | 32  | 6.6%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 230 | 47.4%   |  |
| Male                     | 255 | 52.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 44  | 9.1%    |  |
| Free/Reduced Lunch       | 109 | 22.5%   |  |
| Special Education        | 70  | 14.4%   |  |
| Talented and Gifted      | 56  | 11.5%   |  |
| Out of District          | 7   | 1.4%    |  |



**Our Schools (continued)**

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

**Louisville Elementary**

<http://loe.bvsvd.org>

**Projected Enrollment: 553**

| 157 LOUISVILLE ELEMENTARY     |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,821,431 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 26.013        | \$ 2,641,502             | \$ 37,413        |
| Special Education:            | 6.064         | 422,160                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.750         | 80,325                   | -                |
| 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         | 347,464                  | 3,024            |
| Operations and Maintenance:   | -             | -                        | 2,780            |
| Health Room:                  | 0.600         | 24,752                   | -                |
| Utilities:                    | -             | 67,161                   | -                |
| <b>TOTALS:</b>                | <b>39.012</b> | <b>\$ 3,775,086</b>      | <b>\$ 46,345</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 3   | 0.5%    |  |
| Caucasian                | 451 | 81.9%   |  |
| Asian                    | 9   | 1.6%    |  |
| Hispanic                 | 57  | 10.3%   |  |
| Native Hawaiian          | 1   | 0.2%    |  |
| Multi                    | 30  | 5.4%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 277 | 50.3%   |  |
| Male                     | 274 | 49.7%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 28  | 5.1%    |  |
| Free/Reduced Lunch       | 66  | 12.0%   |  |
| Special Education        | 58  | 10.5%   |  |
| Talented and Gifted      | 43  | 7.8%    |  |
| Out of District          | 6   | 1.1%    |  |

**Mesa Elementary**

<http://mee.bvsvd.org>

**Projected Enrollment: 257**

| 166 MESA ELEMENTARY           |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,054,530 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 14.525        | \$ 1,458,546             | \$ 15,252        |
| Special Education:            | 0.912         | 76,493                   | 469              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| 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         | 304,104                  | 632              |
| Operations and Maintenance:   | -             | -                        | 1,465            |
| Health Room:                  | 0.500         | 23,915                   | -                |
| Utilities:                    | -             | 69,652                   | -                |
| <b>TOTALS:</b>                | <b>20.103</b> | <b>\$ 2,035,175</b>      | <b>\$ 19,355</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.4%    |  |
| African American         | -   | 0.0%    |  |
| Caucasian                | 232 | 85.6%   |  |
| Asian                    | 9   | 3.3%    |  |
| Hispanic                 | 16  | 5.9%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 13  | 4.8%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 152 | 56.1%   |  |
| Male                     | 119 | 43.9%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 6   | 2.2%    |  |
| Free/Reduced Lunch       | 13  | 4.8%    |  |
| Special Education        | 35  | 12.9%   |  |
| Talented and Gifted      | 26  | 9.6%    |  |
| Out of District          | 3   | 1.1%    |  |



**Our Schools (continued)**

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

**Nederland Elementary**

<http://nee.bvdsd.org>

**Projected Enrollment: 255**

| 169 NEDERLAND ELEMENTARY      |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,143,858 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 13.272        | \$ 1,312,632             | \$ 20,845        |
| Special Education:            | 4.248         | 319,599                  | 2,250            |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.250         | 26,938                   | -                |
| 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         | 248,623                  | -                |
| Operations and Maintenance:   | -             | -                        | 3,700            |
| Health Room:                  | 0.500         | 21,471                   | -                |
| Utilities:                    | -             | 79,963                   | -                |
| <b>TOTALS:</b>                | <b>22.419</b> | <b>\$ 2,114,463</b>      | <b>\$ 29,395</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.4%    |  |
| African American         | 3   | 1.1%    |  |
| Caucasian                | 238 | 87.2%   |  |
| Asian                    | 2   | 0.7%    |  |
| Hispanic                 | 17  | 6.2%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 12  | 4.4%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 132 | 48.4%   |  |
| Male                     | 141 | 51.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 9   | 3.3%    |  |
| Free/Reduced Lunch       | 74  | 27.1%   |  |
| Special Education        | 51  | 18.7%   |  |
| Talented and Gifted      | 11  | 4.0%    |  |
| Out of District          | 4   | 1.5%    |  |

**Escuela Bilingüe Pioneer Elementary**

<http://pie.bvdsd.org>

**Projected Enrollment: 441**

| 180 PIONEER ELEMENTARY        |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,350,503 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 28.969        | \$ 2,831,083             | \$ 51,131        |
| Special Education:            | 2.584         | 264,117                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 4.250         | 455,013                  | -                |
| 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         | 316,163                  | 4,900            |
| Operations and Maintenance:   | -             | -                        | 4,884            |
| Health Room:                  | 0.500         | 18,342                   | -                |
| Utilities:                    | -             | 126,867                  | -                |
| <b>TOTALS:</b>                | <b>42.299</b> | <b>\$ 4,285,153</b>      | <b>\$ 65,350</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.2%    |  |
| African American         | 2   | 0.4%    |  |
| Caucasian                | 158 | 33.1%   |  |
| Asian                    | 4   | 0.8%    |  |
| Hispanic                 | 294 | 61.6%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 18  | 3.8%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 235 | 49.3%   |  |
| Male                     | 242 | 50.7%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 174 | 36.5%   |  |
| Free/Reduced Lunch       | 205 | 43.0%   |  |
| Special Education        | 74  | 15.5%   |  |
| Talented and Gifted      | 31  | 6.5%    |  |
| Out of District          | 67  | 14.0%   |  |



**Our Schools (continued)**

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

**Barnard D. Ryan Elementary**

<http://rye.bvsd.org>

**Projected Enrollment: 434**

| 154 RYAN ELEMENTARY           |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,615,914 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 22.987        | \$ 2,326,888             | \$ 46,335        |
| Special Education:            | 5.893         | 392,916                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.750         | 80,325                   | 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         | 306,527                  | 1,700            |
| Operations and Maintenance:   | -             | -                        | 6,000            |
| Health Room:                  | 0.500         | 21,471                   | -                |
| Utilities:                    | -             | 54,174                   | -                |
| <b>TOTALS:</b>                | <b>36.944</b> | <b>\$ 3,561,804</b>      | <b>\$ 54,110</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 7   | 1.5%    |  |
| Caucasian                | 329 | 68.3%   |  |
| Asian                    | 22  | 4.6%    |  |
| Hispanic                 | 99  | 20.5%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 25  | 5.2%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 221 | 45.9%   |  |
| Male                     | 261 | 54.1%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 39  | 8.1%    |  |
| Free/Reduced Lunch       | 142 | 29.5%   |  |
| Special Education        | 89  | 18.5%   |  |
| Talented and Gifted      | 37  | 7.7%    |  |
| Out of District          | 16  | 3.3%    |  |

**Alicia Sanchez Elementary**

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

**Projected Enrollment: 361**

| 131 SANCHEZ ELEMENTARY        |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,219,134 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 25.855        | \$ 2,543,957             | \$ 58,385        |
| Special Education:            | 6.040         | 542,139                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 3.000         | 321,299                  | -                |
| 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         | 426,255                  | 2,540            |
| Operations and Maintenance:   | -             | -                        | 3,250            |
| Health Room:                  | 0.500         | 23,915                   | -                |
| Utilities:                    | -             | 71,627                   | -                |
| <b>TOTALS:</b>                | <b>42.124</b> | <b>\$ 4,151,959</b>      | <b>\$ 67,175</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 3   | 0.7%    |  |
| African American         | 10  | 2.5%    |  |
| Caucasian                | 115 | 28.7%   |  |
| Asian                    | 17  | 4.2%    |  |
| Hispanic                 | 243 | 60.6%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 13  | 3.2%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 198 | 49.4%   |  |
| Male                     | 203 | 50.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 121 | 30.2%   |  |
| Free/Reduced Lunch       | 274 | 68.3%   |  |
| Special Education        | 81  | 20.2%   |  |
| Talented and Gifted      | 11  | 2.7%    |  |
| Out of District          | 5   | 1.2%    |  |



**Our Schools (continued)**

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

**Superior Elementary**

<http://sue.bvsd.org>

**Projected Enrollment: 451**

| 185 SUPERIOR ELEMENTARY       |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,349,375 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 21.793        | \$ 2,219,020             | \$ 21,170        |
| Special Education:            | 6.252         | 485,088                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| 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         | 289,140                  | -                |
| Operations and Maintenance:   | -             | -                        | 6,000            |
| Health Room:                  | 0.500         | 22,351                   | -                |
| Utilities:                    | -             | 106,572                  | -                |
| <b>TOTALS:</b>                | <b>33.449</b> | <b>\$ 3,317,885</b>      | <b>\$ 31,490</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.2%    |  |
| African American         | -   | 0.0%    |  |
| Caucasian                | 360 | 78.8%   |  |
| Asian                    | 47  | 10.3%   |  |
| Hispanic                 | 21  | 4.6%    |  |
| Native Hawaiian          | 1   | 0.2%    |  |
| Multi                    | 27  | 5.9%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 230 | 50.3%   |  |
| Male                     | 227 | 49.7%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 8   | 1.8%    |  |
| Free/Reduced Lunch       | 8   | 1.8%    |  |
| Special Education        | 39  | 8.5%    |  |
| Talented and Gifted      | 26  | 5.7%    |  |
| Out of District          | 6   | 1.3%    |  |

**University Hill Elementary**

<http://uhe.bvsd.org>

**Projected Enrollment: 430**

| 190 UNIVERSITY HILL ELEMENTARY |               |                          |                  |
|--------------------------------|---------------|--------------------------|------------------|
|                                | Staff         | Total Budget \$4,173,580 |                  |
|                                |               | non-SRA                  | SRA              |
| Regular Education:             | 27.836        | \$ 2,707,811             | \$ 55,382        |
| Special Education:             | 1.250         | 120,306                  | -                |
| Vocational Education:          | -             | -                        | -                |
| Extra Curricular Education:    | -             | -                        | -                |
| English Language Development:  | 5.250         | 560,942                  | -                |
| 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         | 360,155                  | 6,214            |
| Operations and Maintenance:    | -             | -                        | 5,874            |
| Health Room:                   | 0.500         | 22,351                   | -                |
| Utilities:                     | -             | 102,884                  | -                |
| <b>TOTALS:</b>                 | <b>41.003</b> | <b>\$ 4,103,135</b>      | <b>\$ 70,445</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 2   | 0.5%    |  |
| African American         | 4   | 0.9%    |  |
| Caucasian                | 116 | 26.2%   |  |
| Asian                    | 1   | 0.2%    |  |
| Hispanic                 | 306 | 69.1%   |  |
| Native Hawaiian          | 2   | 0.5%    |  |
| Multi                    | 12  | 2.7%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 206 | 46.5%   |  |
| Male                     | 237 | 53.5%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 217 | 49.0%   |  |
| Free/Reduced Lunch       | 252 | 56.9%   |  |
| Special Education        | 68  | 15.3%   |  |
| Talented and Gifted      | 23  | 5.2%    |  |
| Out of District          | 27  | 6.1%    |  |



**Our Schools** (continued)

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

**Whittier International Elementary**

<http://whe.bvdsd.org>

**Projected Enrollment: 366**

| 196 WHITTIER ELEMENTARY       |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,526,865 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 25.282        | \$ 2,495,448             | \$ 36,615        |
| Special Education:            | 1.800         | 194,016                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 2.000         | 214,282                  | -                |
| 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         | 283,406                  | -                |
| Operations and Maintenance:   | -             | -                        | 5,000            |
| Health Room:                  | 0.500         | 23,111                   | -                |
| Utilities:                    | -             | 62,845                   | -                |
| <b>TOTALS:</b>                | <b>34.838</b> | <b>\$ 3,485,250</b>      | <b>\$ 41,615</b> |

| Ethnicity                |     | 2017-18 |      |
|--------------------------|-----|---------|------|
| American Indian          | -   | -       | 0.0% |
| African American         | 4   | 1.0%    |      |
| Caucasian                | 252 | 66.1%   |      |
| Asian                    | 25  | 6.6%    |      |
| Hispanic                 | 79  | 20.7%   |      |
| Native Hawaiian          | -   | 0.0%    |      |
| Multi                    | 21  | 5.5%    |      |
| Gender                   |     | 2017-18 |      |
| Female                   | 180 | 47.2%   |      |
| Male                     | 201 | 52.8%   |      |
| Special Programs         |     | 2017-18 |      |
| Emerging Bilingual (ELL) | 91  | 23.9%   |      |
| Free/Reduced Lunch       | 116 | 30.4%   |      |
| Special Education        | 42  | 11.0%   |      |
| Talented and Gifted      | 35  | 9.2%    |      |
| Out of District          | 2   | 0.5%    |      |



## Our Schools (continued)

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

#### Aspen Creek K-8

<http://ac8.bvsd.org>

#### Projected Enrollment: 893

| 505 ASPEN CREEK K-8           |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$6,767,905 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 41.383        | \$ 4,239,883             | \$ 60,102        |
| Special Education:            | 15.657        | 1,210,699                | 2,000            |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.840         | 88,875                   | -                |
| 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         | 652,150                  | 2,130            |
| Operations and Maintenance:   | -             | -                        | 6,819            |
| Health Room:                  | 0.500         | 23,335                   | -                |
| Utilities:                    | -             | 153,610                  | -                |
| <b>TOTALS:</b>                | <b>68.934</b> | <b>\$ 6,682,645</b>      | <b>\$ 85,260</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 2   | 0.2%    |  |
| African American         | 9   | 1.0%    |  |
| Caucasian                | 701 | 75.2%   |  |
| Asian                    | 57  | 6.1%    |  |
| Hispanic                 | 122 | 13.1%   |  |
| Native Hawaiian          | 2   | 0.2%    |  |
| Multi                    | 39  | 4.2%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 448 | 48.1%   |  |
| Male                     | 484 | 51.9%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 40  | 4.3%    |  |
| Free/Reduced Lunch       | 130 | 13.9%   |  |
| Special Education        | 119 | 12.8%   |  |
| Talented and Gifted      | 115 | 12.3%   |  |
| Out of District          | 140 | 15.0%   |  |

#### Eldorado K-8

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

#### Projected Enrollment: 818

| 506 ELDORADO K-8              |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$5,965,310 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 39.624        | \$ 4,081,298             | \$ 38,565        |
| Special Education:            | 4.771         | 460,299                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.090         | 117,512                  | -                |
| 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         | 734,925                  | 1,000            |
| Operations and Maintenance:   | -             | -                        | 9,000            |
| Health Room:                  | 0.500         | 23,111                   | -                |
| Utilities:                    | -             | 182,704                  | -                |
| <b>TOTALS:</b>                | <b>56.368</b> | <b>\$ 5,895,045</b>      | <b>\$ 70,265</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.1%    |  |
| African American         | 9   | 1.0%    |  |
| Caucasian                | 659 | 74.9%   |  |
| Asian                    | 89  | 10.1%   |  |
| Hispanic                 | 62  | 7.0%    |  |
| Native Hawaiian          | 3   | 0.3%    |  |
| Multi                    | 57  | 6.5%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 429 | 48.8%   |  |
| Male                     | 451 | 51.3%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 54  | 6.1%    |  |
| Free/Reduced Lunch       | 51  | 5.8%    |  |
| Special Education        | 80  | 9.1%    |  |
| Talented and Gifted      | 99  | 11.3%   |  |
| Out of District          | 33  | 3.8%    |  |



**Our Schools (continued)**

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

**Halcyon Middle-Senior High**

<http://hal.bvbsd.org>

**Projected Enrollment: 12**

| 507 HALCYON                   |              |                        |                 |
|-------------------------------|--------------|------------------------|-----------------|
|                               | Staff        | Total Budget \$349,296 |                 |
|                               |              | non-SRA                | SRA             |
| Regular Education:            | -            | \$ 1,213               | \$ 1,274        |
| Special Education:            | 3.000        | 323,081                | 1,351           |
| Vocational Education:         | -            | -                      | -               |
| Extra Curricular Education:   | -            | -                      | -               |
| English Language Development: | -            | -                      | -               |
| Talented & Gifted Education:  | -            | -                      | -               |
| Student Services:             | -            | -                      | -               |
| Instructional Staff Support:  | -            | -                      | 66              |
| Library Services:             | -            | -                      | -               |
| School Administration:        | -            | -                      | -               |
| Operations and Maintenance:   | -            | -                      | 309             |
| Health Room:                  | -            | -                      | -               |
| Utilities:                    | -            | 22,002                 | -               |
| <b>TOTALS:</b>                | <b>3.000</b> | <b>\$ 346,296</b>      | <b>\$ 3,000</b> |

| Ethnicity                |    | 2017-18 |  |
|--------------------------|----|---------|--|
| American Indian          | -  | 0.0%    |  |
| African American         | -  | 0.0%    |  |
| Caucasian                | 9  | 75.0%   |  |
| Asian                    | -  | 0.0%    |  |
| Hispanic                 | 3  | 25.0%   |  |
| Native Hawaiian          | -  | 0.0%    |  |
| Multi                    | -  | 0.0%    |  |
| Gender                   |    | 2017-18 |  |
| Female                   | 3  | 25.0%   |  |
| Male                     | 9  | 75.0%   |  |
| Special Programs         |    | 2017-18 |  |
| Emerging Bilingual (ELL) | -  | 0.0%    |  |
| Free/Reduced Lunch       | 3  | 25.0%   |  |
| Special Education        | 12 | 100.0%  |  |
| Talented and Gifted      | 1  | 8.3%    |  |
| Out of District          | -  | 0.0%    |  |

**Meadowlark School**

<http://ml8.bvbsd.org>

**Projected Enrollment: 559**

| 509 MEADOWLARK K-8            |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,297,579 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 26.555        | \$ 2,679,682             | \$ 31,454        |
| Special Education:            | 7.491         | 621,002                  | 300              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.420         | 44,439                   | -                |
| 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         | 507,001                  | 1,840            |
| Operations and Maintenance:   | -             | -                        | 6,000            |
| Health Room:                  | 0.500         | 18,342                   | -                |
| Utilities:                    | -             | 132,695                  | -                |
| <b>TOTALS:</b>                | <b>43.091</b> | <b>\$ 4,249,729</b>      | <b>\$ 47,850</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 2   | 0.4%    |  |
| Caucasian                | 346 | 76.2%   |  |
| Asian                    | 20  | 4.4%    |  |
| Hispanic                 | 55  | 12.1%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 31  | 6.8%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 214 | 47.1%   |  |
| Male                     | 240 | 52.9%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 23  | 5.1%    |  |
| Free/Reduced Lunch       | 40  | 8.8%    |  |
| Special Education        | 62  | 13.7%   |  |
| Talented and Gifted      | 39  | 8.6%    |  |
| Out of District          | 54  | 11.9%   |  |



**Our Schools (continued)**

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

**Monarch K-8**

<http://mo8.bvdsd.org>

**Projected Enrollment: 756**

| 502 MONARCH K-8 SCHOOL        |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$6,273,589 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 36.901        | \$ 3,788,353             | \$ 44,138        |
| Special Education:            | 13.086        | 1,013,435                | 900              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.670         | 176,697                  | -                |
| 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:        | 6.500         | 639,115                  | 7,300            |
| Operations and Maintenance:   | -             | -                        | 10,100           |
| Health Room:                  | 0.500         | 23,915                   | 200              |
| Utilities:                    | -             | 228,775                  | -                |
| <b>TOTALS:</b>                | <b>62.025</b> | <b>\$ 6,196,044</b>      | <b>\$ 77,545</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 17  | 2.1%    |  |
| Caucasian                | 556 | 67.7%   |  |
| Asian                    | 107 | 13.0%   |  |
| Hispanic                 | 94  | 11.4%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 47  | 5.7%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 389 | 47.4%   |  |
| Male                     | 432 | 52.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 79  | 9.6%    |  |
| Free/Reduced Lunch       | 120 | 14.6%   |  |
| Special Education        | 96  | 11.7%   |  |
| Talented and Gifted      | 81  | 9.9%    |  |
| Out of District          | 70  | 8.5%    |  |

**Nederland Middle/Senior**

<http://neh.bvdsd.org>

**Projected Enrollment: 257**

| 503 NEDERLAND MIDDLE/SENIOR   |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$3,051,683 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 14.790        | \$ 1,555,224             | \$ 19,135        |
| Special Education:            | 6.252         | 488,118                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.170         | 18,232                   | -                |
| Talented & Gifted Education:  | 0.210         | 21,467                   | -                |
| Student Services:             | 0.800         | 88,101                   | 150              |
| Instructional Staff Support:  | -             | -                        | 4,265            |
| Library Services:             | 1.375         | 126,238                  | -                |
| School Administration:        | 5.500         | 556,697                  | 3,465            |
| Operations and Maintenance:   | 1.000         | 43,830                   | 3,300            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 123,461                  | -                |
| <b>TOTALS:</b>                | <b>30.097</b> | <b>\$ 3,021,368</b>      | <b>\$ 30,315</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | -   | 0.0%    |  |
| African American         | 4   | 1.7%    |  |
| Caucasian                | 208 | 86.0%   |  |
| Asian                    | 6   | 2.5%    |  |
| Hispanic                 | 14  | 5.8%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 10  | 4.1%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 120 | 49.6%   |  |
| Male                     | 122 | 50.4%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 7   | 2.9%    |  |
| Free/Reduced Lunch       | 61  | 25.2%   |  |
| Special Education        | 35  | 14.5%   |  |
| Talented and Gifted      | 32  | 13.2%   |  |
| Out of District          | 6   | 2.5%    |  |



**Our Schools** (continued)

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

**Boulder Universal**

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

**Projected Enrollment: 85**

| 461 BOULDER UNIVERSAL         |               |                          |             |
|-------------------------------|---------------|--------------------------|-------------|
|                               | Staff         | Total Budget \$1,229,238 |             |
|                               |               | non-SRA                  | SRA         |
| Regular Education:            | 4.750         | \$ 507,310               | \$ -        |
| Special Education:            | 0.600         | 64,593                   | -           |
| Vocational Education:         | -             | -                        | -           |
| Extra Curricular Education:   | -             | -                        | -           |
| English Language Development: | -             | -                        | -           |
| Talented & Gifted Education:  | 0.016         | 696                      | -           |
| Student Services:             | 3.600         | 355,986                  | -           |
| Instructional Staff Support:  | -             | -                        | -           |
| Library Services:             | -             | -                        | -           |
| School Administration:        | 2.800         | 300,653                  | -           |
| Operations and Maintenance:   | -             | -                        | -           |
| Health Room:                  | -             | -                        | -           |
| Utilities:                    | -             | -                        | -           |
| <b>TOTALS:</b>                | <b>11.766</b> | <b>\$ 1,229,238</b>      | <b>\$ -</b> |

| Ethnicity                |    | 2017-18 |  |
|--------------------------|----|---------|--|
| American Indian          | 1  | 1.1%    |  |
| African American         | 1  | 1.1%    |  |
| Caucasian                | 69 | 79.3%   |  |
| Asian                    | 3  | 3.4%    |  |
| Hispanic                 | 10 | 11.5%   |  |
| Native Hawaiian          | -  | 0.0%    |  |
| Multi                    | 3  | 3.4%    |  |
| Gender                   |    | 2017-18 |  |
| Female                   | 54 | 62.1%   |  |
| Male                     | 33 | 37.9%   |  |
| Special Programs         |    | 2017-18 |  |
| Emerging Bilingual (ELL) | -  | 0.0%    |  |
| Free/Reduced Lunch       | 11 | 12.6%   |  |
| Special Education        | 7  | 8.0%    |  |
| Talented and Gifted      | 5  | 5.7%    |  |
| Out of District          | 22 | 25.3%   |  |



**Our Schools (continued)**

**Middle Schools (6-8)**

**Angevine Middle**

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

**Projected Enrollment: 680**

| 252 ANGEVINE MIDDLE           |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$5,588,858 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 32.915        | \$ 3,426,603             | \$ 57,586        |
| Special Education:            | 5.530         | 480,112                  | 1,000            |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 2.830         | 302,827                  | 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:        | 6.000         | 648,896                  | 9,189            |
| Operations and Maintenance:   | -             | -                        | 9,000            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 169,879                  | -                |
| <b>TOTALS:</b>                | <b>51.996</b> | <b>\$ 5,497,583</b>      | <b>\$ 91,275</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 5   | 0.7%    |  |
| African American         | 8   | 1.2%    |  |
| Caucasian                | 335 | 50.0%   |  |
| Asian                    | 20  | 3.0%    |  |
| Hispanic                 | 272 | 40.6%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 30  | 4.5%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 304 | 45.4%   |  |
| Male                     | 366 | 54.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 148 | 22.1%   |  |
| Free/Reduced Lunch       | 273 | 40.7%   |  |
| Special Education        | 98  | 14.6%   |  |
| Talented and Gifted      | 120 | 17.9%   |  |
| Out of District          | 16  | 2.4%    |  |

**Broomfield Heights Middle**

<http://bhm.bvsd.org>

**Projected Enrollment: 555**

| 225 BROOMFIELD HEIGHTS MIDDLE |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,574,337 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 27.180        | \$ 2,824,704             | \$ 46,490        |
| Special Education:            | 7.248         | 594,840                  | 906              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.830         | 89,273                   | -                |
| 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         | 499,036                  | 1,258            |
| Operations and Maintenance:   | -             | -                        | 5,288            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 153,718                  | -                |
| <b>TOTALS:</b>                | <b>43.944</b> | <b>\$ 4,511,387</b>      | <b>\$ 62,950</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 2   | 0.4%    |  |
| African American         | 8   | 1.5%    |  |
| Caucasian                | 360 | 66.1%   |  |
| Asian                    | 16  | 2.9%    |  |
| Hispanic                 | 130 | 23.9%   |  |
| Native Hawaiian          | 2   | 0.4%    |  |
| Multi                    | 27  | 5.0%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 286 | 52.5%   |  |
| Male                     | 259 | 47.5%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 38  | 7.0%    |  |
| Free/Reduced Lunch       | 147 | 27.0%   |  |
| Special Education        | 80  | 14.7%   |  |
| Talented and Gifted      | 65  | 11.9%   |  |
| Out of District          | 168 | 30.8%   |  |



**Our Schools (continued)**

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

**Casey Middle**

<http://cam.bvsd.org>

**Projected Enrollment: 660**

| 240 CASEY MIDDLE              |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$5,347,758 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 32.970        | \$ 3,430,360             | \$ 64,084        |
| Special Education:            | 5.218         | 492,850                  | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 3.330         | 356,821                  | -                |
| 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         | 453,010                  | 1,500            |
| Operations and Maintenance:   | -             | -                        | 8,735            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 117,066                  | -                |
| <b>TOTALS:</b>                | <b>50.237</b> | <b>\$ 5,257,708</b>      | <b>\$ 90,050</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 4   | 0.6%    |  |
| African American         | 3   | 0.4%    |  |
| Caucasian                | 356 | 53.2%   |  |
| Asian                    | 14  | 2.1%    |  |
| Hispanic                 | 268 | 40.1%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 24  | 3.6%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 335 | 50.1%   |  |
| Male                     | 334 | 49.9%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 191 | 28.6%   |  |
| Free/Reduced Lunch       | 268 | 40.1%   |  |
| Special Education        | 91  | 13.6%   |  |
| Talented and Gifted      | 121 | 18.1%   |  |
| Out of District          | 8   | 1.2%    |  |

**Centennial Middle**

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

**Projected Enrollment: 642**

| 250 CENTENNIAL MIDDLE         |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,623,776 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 29.430        | \$ 3,060,198             | \$ 44,408        |
| Special Education:            | 3.000         | 322,718                  | 700              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.670         | 179,121                  | 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         | 483,926                  | 2,599            |
| Operations and Maintenance:   | -             | -                        | 4,013            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 153,778                  | -                |
| <b>TOTALS:</b>                | <b>42.802</b> | <b>\$ 4,553,126</b>      | <b>\$ 70,650</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 2   | 0.3%    |  |
| African American         | 3   | 0.5%    |  |
| Caucasian                | 436 | 67.5%   |  |
| Asian                    | 23  | 3.6%    |  |
| Hispanic                 | 151 | 23.4%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 31  | 4.8%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 303 | 46.9%   |  |
| Male                     | 343 | 53.1%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 99  | 15.3%   |  |
| Free/Reduced Lunch       | 147 | 22.8%   |  |
| Special Education        | 66  | 10.2%   |  |
| Talented and Gifted      | 127 | 19.7%   |  |
| Out of District          | 5   | 0.8%    |  |



## Our Schools (continued)

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

#### Louisville Middle

<http://lom.bvsd.org>

#### Projected Enrollment: 684

| 254 LOUISVILLE MIDDLE         |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,945,236 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 30.860        | \$ 3,205,291             | \$ 46,400        |
| Special Education:            | 7.454         | 605,386                  | 550              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.500         | 53,632                   | 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         | 474,459                  | 1,680            |
| Operations and Maintenance:   | -             | -                        | 5,000            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 135,556                  | -                |
| <b>TOTALS:</b>                | <b>47.036</b> | <b>\$ 4,881,786</b>      | <b>\$ 63,450</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 4   | 0.6%    |  |
| African American         | 3   | 0.5%    |  |
| Caucasian                | 531 | 80.6%   |  |
| Asian                    | 14  | 2.1%    |  |
| Hispanic                 | 74  | 11.2%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 33  | 5.0%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 319 | 48.4%   |  |
| Male                     | 340 | 51.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 34  | 5.2%    |  |
| Free/Reduced Lunch       | 75  | 11.4%   |  |
| Special Education        | 77  | 11.7%   |  |
| Talented and Gifted      | 114 | 17.3%   |  |
| Out of District          | 16  | 2.4%    |  |

#### Manhattan School of Arts & Academics

<http://mam.bvsd.org>

#### Projected Enrollment: 482

| 230 MANHATTAN MIDDLE          |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$4,334,538 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 23.610        | \$ 2,461,331             | \$ 39,097        |
| Special Education:            | 8.454         | 685,121                  | 710              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 1.500         | 161,135                  | 600              |
| Talented & Gifted Education:  | 0.159         | 6,698                    | 500              |
| Student Services:             | 2.000         | 183,659                  | 600              |
| Instructional Staff Support:  | -             | -                        | 3,593            |
| Library Services:             | 1.000         | 127,222                  | 6,000            |
| School Administration:        | 5.000         | 511,324                  | 1,680            |
| Operations and Maintenance:   | -             | -                        | 4,170            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 141,098                  | -                |
| <b>TOTALS:</b>                | <b>41.723</b> | <b>\$ 4,277,588</b>      | <b>\$ 56,950</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 3   | 0.6%    |  |
| African American         | 5   | 1.0%    |  |
| Caucasian                | 319 | 65.4%   |  |
| Asian                    | 23  | 4.7%    |  |
| Hispanic                 | 98  | 20.1%   |  |
| Native Hawaiian          | 1   | 0.2%    |  |
| Multi                    | 39  | 8.0%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 266 | 54.5%   |  |
| Male                     | 222 | 45.5%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 75  | 15.4%   |  |
| Free/Reduced Lunch       | 129 | 26.4%   |  |
| Special Education        | 112 | 23.0%   |  |
| Talented and Gifted      | 77  | 15.8%   |  |
| Out of District          | 24  | 4.9%    |  |



**Our Schools (continued)**

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

**Nevin Platt Middle**

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

**Projected Enrollment: 615**

| 260 PLATT MIDDLE              |               |                                     |                  |
|-------------------------------|---------------|-------------------------------------|------------------|
|                               | Staff         | Total Budget \$4,180,230<br>non-SRA | SRA              |
| Regular Education:            | 26.500        | \$ 2,751,060                        | \$ 45,541        |
| Special Education:            | 5.042         | 381,008                             | 500              |
| Vocational Education:         | -             | -                                   | -                |
| Extra Curricular Education:   | -             | -                                   | -                |
| English Language Development: | 0.170         | 17,988                              | -                |
| 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         | 466,529                             | -                |
| Operations and Maintenance:   | -             | -                                   | 5,984            |
| Health Room:                  | -             | -                                   | -                |
| Utilities:                    | -             | 145,280                             | -                |
| <b>TOTALS:</b>                | <b>39.904</b> | <b>\$ 4,125,105</b>                 | <b>\$ 55,125</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 1   | 0.2%    |  |
| African American         | 7   | 1.1%    |  |
| Caucasian                | 497 | 79.3%   |  |
| Asian                    | 19  | 3.0%    |  |
| Hispanic                 | 54  | 8.6%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 49  | 7.8%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 277 | 44.2%   |  |
| Male                     | 350 | 55.8%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 19  | 3.0%    |  |
| Free/Reduced Lunch       | 54  | 8.6%    |  |
| Special Education        | 71  | 11.3%   |  |
| Talented and Gifted      | 131 | 20.9%   |  |
| Out of District          | 15  | 2.4%    |  |

**Southern Hills Middle**

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

**Projected Enrollment: 543**

| 270 SOUTHERN HILLS MIDDLE     |               |                                     |                  |
|-------------------------------|---------------|-------------------------------------|------------------|
|                               | Staff         | Total Budget \$3,992,159<br>non-SRA | SRA              |
| Regular Education:            | 24.740        | \$ 2,571,650                        | \$ 27,830        |
| Special Education:            | 3.830         | 281,197                             | 900              |
| Vocational Education:         | -             | -                                   | -                |
| Extra Curricular Education:   | -             | -                                   | -                |
| 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         | 463,344                             | -                |
| Operations and Maintenance:   | -             | -                                   | 5,807            |
| Health Room:                  | -             | -                                   | -                |
| Utilities:                    | -             | 216,135                             | -                |
| <b>TOTALS:</b>                | <b>36.751</b> | <b>\$ 3,946,684</b>                 | <b>\$ 45,475</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 2   | 0.4%    |  |
| African American         | 4   | 0.7%    |  |
| Caucasian                | 443 | 80.0%   |  |
| Asian                    | 40  | 7.2%    |  |
| Hispanic                 | 33  | 6.0%    |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 32  | 5.8%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 268 | 48.4%   |  |
| Male                     | 286 | 51.6%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 11  | 2.0%    |  |
| Free/Reduced Lunch       | 26  | 4.7%    |  |
| Special Education        | 49  | 8.8%    |  |
| Talented and Gifted      | 147 | 26.5%   |  |
| Out of District          | 8   | 1.4%    |  |



## Our Schools (continued)

### High Schools (9-12)

#### Arapahoe Campus (Arapahoe Ridge High)

<http://arh.bvsd.org>

#### Projected Enrollment: 103

| 440 ARAPAHOE RIDGE HIGH SCH   |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,159,941 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 9.760         | \$ 1,038,796             | \$ 15,686        |
| Special Education:            | 0.700         | 76,933                   | -                |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 2.000         | 214,643                  | -                |
| 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         | 569,945                  | -                |
| Operations and Maintenance:   | 1.000         | 48,378                   | 4,882            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 40,951                   | -                |
| <b>TOTALS:</b>                | <b>20.371</b> | <b>\$ 2,137,806</b>      | <b>\$ 22,135</b> |

| Ethnicity                |    | 2017-18 |  |
|--------------------------|----|---------|--|
| American Indian          | 2  | 2.0%    |  |
| African American         | -  | 0.0%    |  |
| Caucasian                | 29 | 29.0%   |  |
| Asian                    | 7  | 7.0%    |  |
| Hispanic                 | 59 | 59.0%   |  |
| Native Hawaiian          | -  | 0.0%    |  |
| Multi                    | 3  | 3.0%    |  |
| Gender                   |    | 2017-18 |  |
| Female                   | 44 | 44.0%   |  |
| Male                     | 56 | 56.0%   |  |
| Special Programs         |    | 2017-18 |  |
| Emerging Bilingual (ELL) | 35 | 35.0%   |  |
| Free/Reduced Lunch       | 61 | 61.0%   |  |
| Special Education        | 13 | 13.0%   |  |
| Talented and Gifted      | 3  | 3.0%    |  |
| Out of District          | 9  | 9.0%    |  |

#### Boulder High

<https://boh.bvsd.org>

#### Projected Enrollment: 2,083

| 310 BOULDER HIGH SCHOOL       |                |                           |                   |
|-------------------------------|----------------|---------------------------|-------------------|
|                               | Staff          | Total Budget \$13,999,184 |                   |
|                               |                | non-SRA                   | SRA               |
| Regular Education:            | 91.540         | \$ 9,622,581              | \$ 194,199        |
| Special Education:            | 14.576         | 1,135,103                 | 2,634             |
| Vocational Education:         | 0.800          | 85,614                    | 7,031             |
| Extra Curricular Education:   | -              | -                         | -                 |
| English Language Development: | 3.000          | 319,723                   | 1,062             |
| Talented & Gifted Education:  | 0.458          | 32,228                    | -                 |
| Student Services:             | 5.600          | 599,389                   | 477               |
| Instructional Staff Support:  | -              | -                         | 10,728            |
| Library Services:             | 2.000          | 167,187                   | -                 |
| School Administration:        | 13.500         | 1,308,110                 | 16,754            |
| Operations and Maintenance:   | 3.000          | 143,810                   | 27,000            |
| Health Room:                  | -              | -                         | -                 |
| Utilities:                    | -              | 325,554                   | -                 |
| <b>TOTALS:</b>                | <b>134.474</b> | <b>\$ 13,739,299</b>      | <b>\$ 259,885</b> |

| Ethnicity                |       | 2017-18 |  |
|--------------------------|-------|---------|--|
| American Indian          | 6     | 0.3%    |  |
| African American         | 18    | 0.9%    |  |
| Caucasian                | 1,363 | 66.5%   |  |
| Asian                    | 89    | 4.3%    |  |
| Hispanic                 | 450   | 22.0%   |  |
| Native Hawaiian          | 1     | 0.0%    |  |
| Multi                    | 123   | 6.0%    |  |
| Gender                   |       | 2017-18 |  |
| Female                   | 990   | 48.3%   |  |
| Male                     | 1,060 | 51.7%   |  |
| Special Programs         |       | 2017-18 |  |
| Emerging Bilingual (ELL) | 207   | 10.1%   |  |
| Free/Reduced Lunch       | 465   | 22.7%   |  |
| Special Education        | 171   | 8.3%    |  |
| Talented and Gifted      | 381   | 18.6%   |  |
| Out of District          | 42    | 2.0%    |  |



**Our Schools (continued)**

**High Schools (9-12) (continued)**

**Broomfield High**

<http://brh.bvsd.org>

**Projected Enrollment: 1,538**

| 315 BROOMFIELD HIGH SCHOOL    |               |                           |                   |
|-------------------------------|---------------|---------------------------|-------------------|
|                               | Staff         | Total Budget \$10,414,551 |                   |
|                               |               | non-SRA                   | SRA               |
| Regular Education:            | 65.780        | \$ 6,905,206              | \$ 129,626        |
| Special Education:            | 14.323        | 1,066,580                 | 1,651             |
| Vocational Education:         | 0.600         | 64,212                    | 3,033             |
| Extra Curricular Education:   | -             | -                         | -                 |
| English Language Development: | 0.600         | 64,091                    | -                 |
| Talented & Gifted Education:  | 0.395         | 29,495                    | -                 |
| Student Services:             | 4.000         | 434,448                   | 3,219             |
| Instructional Staff Support:  | -             | -                         | 4,395             |
| Library Services:             | 1.750         | 149,430                   | -                 |
| School Administration:        | 10.500        | 1,136,814                 | 5,218             |
| Operations and Maintenance:   | 2.000         | 93,546                    | 15,443            |
| Health Room:                  | -             | -                         | -                 |
| Utilities:                    | -             | 308,144                   | -                 |
| <b>TOTALS:</b>                | <b>99.948</b> | <b>\$ 10,251,966</b>      | <b>\$ 162,585</b> |

| Ethnicity                |       | 2017-18 |  |
|--------------------------|-------|---------|--|
| American Indian          | 8     | 0.5%    |  |
| African American         | 12    | 0.8%    |  |
| Caucasian                | 1,152 | 73.2%   |  |
| Asian                    | 55    | 3.5%    |  |
| Hispanic                 | 285   | 18.1%   |  |
| Native Hawaiian          | 2     | 0.1%    |  |
| Multi                    | 60    | 3.8%    |  |
| Gender                   |       | 2017-18 |  |
| Female                   | 785   | 49.9%   |  |
| Male                     | 789   | 50.1%   |  |
| Special Programs         |       | 2017-18 |  |
| Emerging Bilingual (ELL) | 48    | 3.0%    |  |
| Free/Reduced Lunch       | 226   | 14.4%   |  |
| Special Education        | 115   | 7.3%    |  |
| Talented and Gifted      | 203   | 12.9%   |  |
| Out of District          | 595   | 37.8%   |  |

**Centaurus High**

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

**Projected Enrollment: 1,320**

| 320 CENTAURUS HIGH SCHOOL     |               |                           |                   |
|-------------------------------|---------------|---------------------------|-------------------|
|                               | Staff         | Total Budget \$10,113,139 |                   |
|                               |               | non-SRA                   | SRA               |
| Regular Education:            | 57.540        | \$ 6,057,114              | \$ 125,645        |
| Special Education:            | 18.784        | 1,459,586                 | 3,372             |
| Vocational Education:         | 0.600         | 64,212                    | 5,876             |
| Extra Curricular Education:   | -             | -                         | -                 |
| English Language Development: | 2.000         | 214,036                   | 1,568             |
| Talented & Gifted Education:  | 1.360         | 122,740                   | 1,255             |
| Student Services:             | 5.100         | 521,363                   | 998               |
| Instructional Staff Support:  | -             | -                         | 8,907             |
| Library Services:             | 1.750         | 172,748                   | -                 |
| School Administration:        | 9.500         | 942,257                   | 2,946             |
| Operations and Maintenance:   | 2.000         | 93,674                    | 19,458            |
| Health Room:                  | -             | -                         | -                 |
| Utilities:                    | -             | 295,384                   | -                 |
| <b>TOTALS:</b>                | <b>98.634</b> | <b>\$ 9,943,114</b>       | <b>\$ 170,025</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 5   | 0.4%    |  |
| African American         | 12  | 1.0%    |  |
| Caucasian                | 735 | 60.3%   |  |
| Asian                    | 37  | 3.0%    |  |
| Hispanic                 | 387 | 31.7%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 43  | 3.5%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 531 | 43.6%   |  |
| Male                     | 688 | 56.4%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 149 | 12.2%   |  |
| Free/Reduced Lunch       | 309 | 25.3%   |  |
| Special Education        | 175 | 14.4%   |  |
| Talented and Gifted      | 268 | 22.0%   |  |
| Out of District          | 57  | 4.7%    |  |



## Our Schools (continued)

### High Schools (9-12) (continued)

#### Fairview High

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

#### Projected Enrollment: 2,104

| 330 FAIRVIEW HIGH SCHOOL      |                |                           |                   |
|-------------------------------|----------------|---------------------------|-------------------|
|                               | Staff          | Total Budget \$13,839,409 |                   |
|                               |                | non-SRA                   | SRA               |
| Regular Education:            | 91.000         | \$ 9,560,697              | \$ 161,500        |
| Special Education:            | 15.402         | 1,204,214                 | 3,000             |
| Vocational Education:         | 0.200          | 21,407                    | 500               |
| Extra Curricular Education:   | -              | -                         | -                 |
| English Language Development: | 1.000          | 107,503                   | -                 |
| Talented & Gifted Education:  | 0.473          | 32,880                    | 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         | 1,311,730                 | 4,960             |
| Operations and Maintenance:   | 3.000          | 140,870                   | 12,915            |
| Health Room:                  | -              | -                         | -                 |
| Utilities:                    | -              | 462,705                   | -                 |
| <b>TOTALS:</b>                | <b>132.975</b> | <b>\$13,632,534</b>       | <b>\$ 206,875</b> |

| Ethnicity                | 2017-18 |       |
|--------------------------|---------|-------|
| American Indian          | 7       | 0.3%  |
| African American         | 11      | 0.5%  |
| Caucasian                | 1,590   | 71.5% |
| Asian                    | 204     | 9.2%  |
| Hispanic                 | 281     | 12.6% |
| Native Hawaiian          | 3       | 0.1%  |
| Multi                    | 127     | 5.7%  |
| Gender                   | 2017-18 |       |
| Female                   | 1,092   | 49.1% |
| Male                     | 1,131   | 50.9% |
| Special Programs         | 2017-18 |       |
| Emerging Bilingual (ELL) | 94      | 4.2%  |
| Free/Reduced Lunch       | 238     | 10.7% |
| Special Education        | 145     | 6.5%  |
| Talented and Gifted      | 579     | 26.0% |
| Out of District          | 62      | 2.8%  |

#### Monarch High

<http://moh.bvsd.org>

#### Projected Enrollment: 1,786

| 360 MONARCH HIGH SCHOOL       |                |                           |                   |
|-------------------------------|----------------|---------------------------|-------------------|
|                               | Staff          | Total Budget \$10,818,621 |                   |
|                               |                | non-SRA                   | SRA               |
| Regular Education:            | 69.900         | \$ 7,336,755              | \$ 110,065        |
| Special Education:            | 14.714         | 1,155,075                 | 1,306             |
| Vocational Education:         | 0.800          | 85,614                    | 7,800             |
| Extra Curricular Education:   | -              | -                         | -                 |
| English Language Development: | 0.600          | 64,454                    | 450               |
| Talented & Gifted Education:  | 0.412          | 30,233                    | 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         | 1,050,059                 | 19,081            |
| Operations and Maintenance:   | 2.000          | 95,052                    | 8,629             |
| Health Room:                  | -              | -                         | -                 |
| Utilities:                    | -              | 276,063                   | -                 |
| <b>TOTALS:</b>                | <b>104.476</b> | <b>\$10,662,326</b>       | <b>\$ 156,295</b> |

| Ethnicity                | 2017-18 |       |
|--------------------------|---------|-------|
| American Indian          | 3       | 0.2%  |
| African American         | 20      | 1.2%  |
| Caucasian                | 1,335   | 77.8% |
| Asian                    | 90      | 5.2%  |
| Hispanic                 | 161     | 9.4%  |
| Native Hawaiian          | 2       | 0.1%  |
| Multi                    | 106     | 6.2%  |
| Gender                   | 2017-18 |       |
| Female                   | 784     | 45.7% |
| Male                     | 933     | 54.3% |
| Special Programs         | 2017-18 |       |
| Emerging Bilingual (ELL) | 43      | 2.5%  |
| Free/Reduced Lunch       | 120     | 7.0%  |
| Special Education        | 128     | 7.5%  |
| Talented and Gifted      | 233     | 13.6% |
| Out of District          | 159     | 9.3%  |



**Our Schools** (continued)

**High Schools (9-12)** (continued)

**New Vista High**

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

**Projected Enrollment: 332**

| 350 NEW VISTA HIGH SCHOOL     |               |                          |                  |
|-------------------------------|---------------|--------------------------|------------------|
|                               | Staff         | Total Budget \$2,577,442 |                  |
|                               |               | non-SRA                  | SRA              |
| Regular Education:            | 13.730        | \$ 1,441,839             | \$ 34,898        |
| Special Education:            | 2.000         | 215,306                  | 301              |
| Vocational Education:         | -             | -                        | -                |
| Extra Curricular Education:   | -             | -                        | -                |
| English Language Development: | 0.400         | 42,567                   | -                |
| Talented & Gifted Education:  | 0.233         | 22,464                   | -                |
| Student Services:             | 0.700         | 79,128                   | 171              |
| Instructional Staff Support:  | -             | -                        | 350              |
| Library Services:             | 1.375         | 102,166                  | -                |
| School Administration:        | 4.550         | 517,171                  | 1,297            |
| Operations and Maintenance:   | 0.500         | 21,164                   | 4,198            |
| Health Room:                  | -             | -                        | -                |
| Utilities:                    | -             | 94,422                   | -                |
| <b>TOTALS:</b>                | <b>23.488</b> | <b>\$ 2,536,227</b>      | <b>\$ 41,215</b> |

| Ethnicity                |     | 2017-18 |  |
|--------------------------|-----|---------|--|
| American Indian          | 5   | 1.6%    |  |
| African American         | 1   | 0.3%    |  |
| Caucasian                | 225 | 74.0%   |  |
| Asian                    | 2   | 0.7%    |  |
| Hispanic                 | 53  | 17.4%   |  |
| Native Hawaiian          | -   | 0.0%    |  |
| Multi                    | 18  | 5.9%    |  |
| Gender                   |     | 2017-18 |  |
| Female                   | 154 | 50.7%   |  |
| Male                     | 150 | 49.3%   |  |
| Special Programs         |     | 2017-18 |  |
| Emerging Bilingual (ELL) | 16  | 5.3%    |  |
| Free/Reduced Lunch       | 73  | 24.0%   |  |
| Special Education        | 46  | 15.1%   |  |
| Talented and Gifted      | 48  | 15.8%   |  |
| Out of District          | 38  | 12.5%   |  |





# Boulder Valley School District

*Excellence and Equity*

## FINANCIAL SECTION

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## All Funds

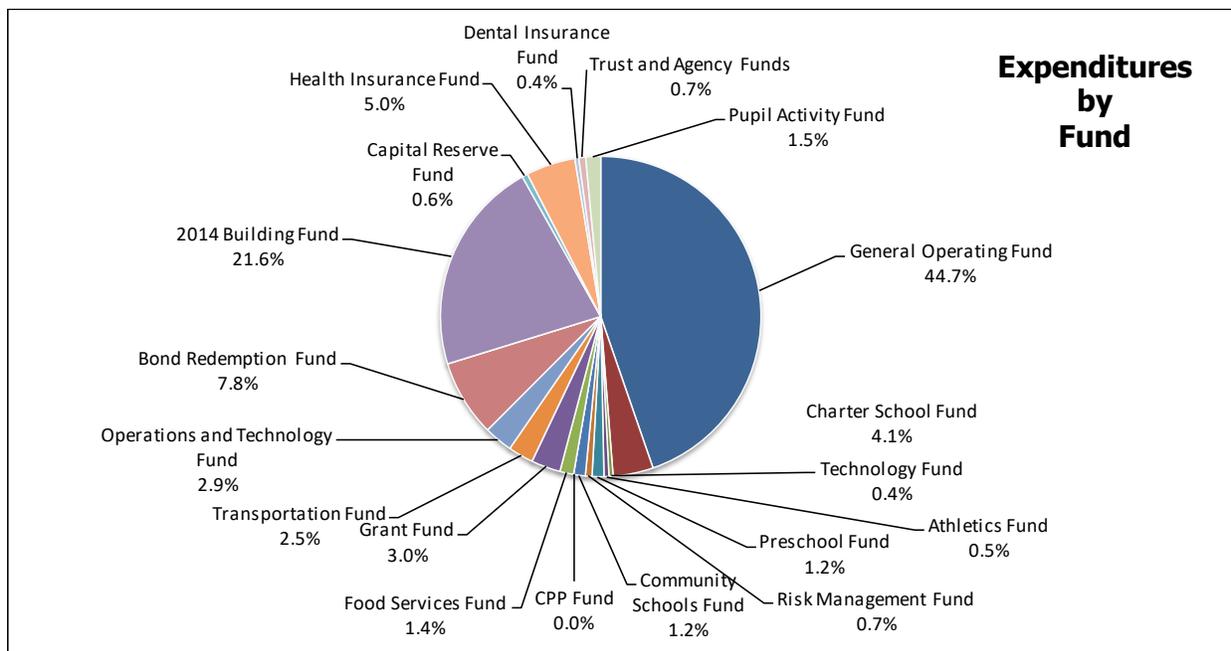
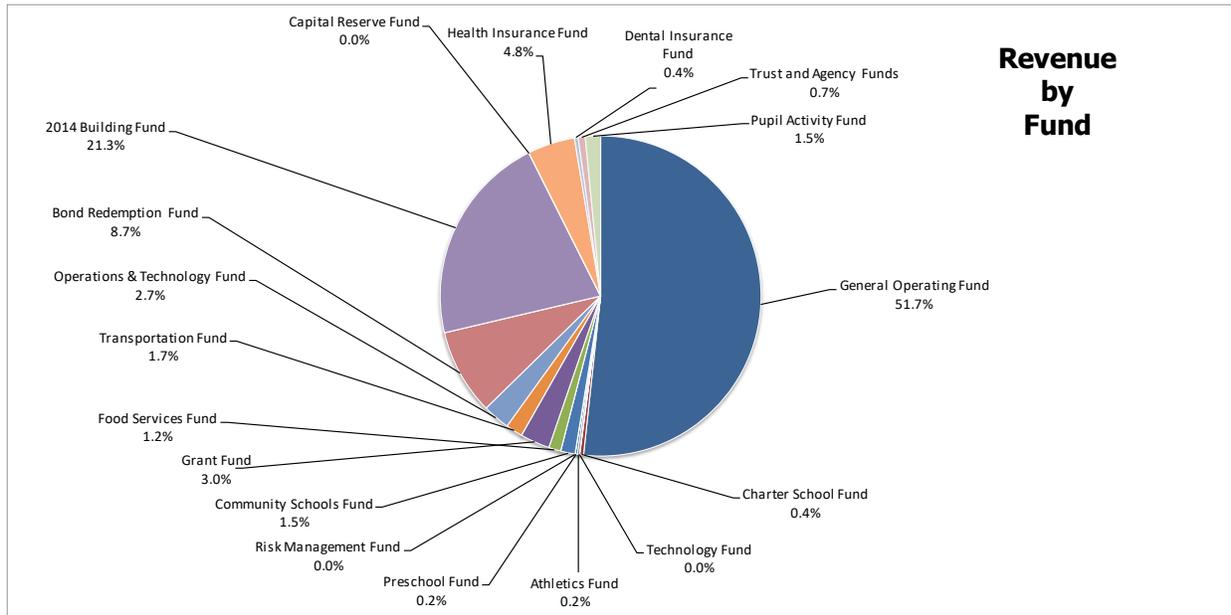
### Summary

|                    | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| Beginning Balance  | \$ 73,413,643                | \$ 362,788,921               | \$ 307,927,057               | \$ 393,090,339                 | \$ 236,854,614               |
| Revenues           | 694,521,524                  | 442,274,255                  | 687,451,502                  | 498,931,068                    | 653,186,463                  |
| Transfers In       | 40,700,234                   | 42,661,185                   | 44,118,309                   | 47,499,146                     | 48,726,449                   |
| Total Resources    | 808,635,401                  | 847,724,361                  | 1,039,496,868                | 939,520,553                    | 938,767,525                  |
| Expenditures       | 405,146,248                  | 497,136,118                  | 602,288,220                  | 655,166,792                    | 660,851,255                  |
| Emergency Reserves | -                            | -                            | -                            | -                              | 27,635,264                   |
| Transfers Out      | 40,669,652                   | 42,661,186                   | 44,118,309                   | 47,499,147                     | 48,726,450                   |
| Total Uses         | 445,815,900                  | 539,797,304                  | 646,406,529                  | 702,665,939                    | 737,212,969                  |
| Ending Balance     | \$ 362,788,921               | \$ 307,927,056               | \$ 393,090,339               | \$ 236,854,614                 | \$ 201,554,556               |



## All Funds (continued)

The following charts show that of the district's 21 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 20 funds combined.



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



## All Funds (continued)

### Beginning Balance Summary

|                                | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                              |
| General Operating Fund         | \$ 23,140,843                | \$ 26,275,773                | \$ 28,588,991                | \$ 34,597,631                  | \$ 25,715,803                |
| Charter School Fund            | 5,024,238                    | 5,928,093                    | 5,239,170                    | 6,194,576                      | 6,163,157                    |
| Technology Fund                | 2,490,457                    | 1,799,130                    | 2,304,185                    | 2,381,340                      | 2,109,407                    |
| Athletics Fund                 | 103,263                      | 114,675                      | 267,137                      | 423,047                        | 113,502                      |
| Preschool Fund                 | 148,041                      | 229,796                      | 447,346                      | 377,234                        | 229,217                      |
| Risk Management Fund           | 274,972                      | 438,042                      | 276,240                      | 160,229                        | 406,266                      |
| Community Schools Fund         | 1,350,473                    | 2,030,541                    | 2,144,604                    | 3,370,524                      | 3,182,234                    |
| CPP Fund                       | 32,373                       | 81,818                       | 252,147                      | 218,264                        | -                            |
| Food Services Fund*            | 29,867                       | 113,920                      | 163,068                      | 198,072                        | 188,163                      |
| Grant Fund                     | -                            | -                            | -                            | -                              | -                            |
| Tuition-Based Preschool Fund   | 30,581                       | -                            | -                            | -                              | -                            |
| Transportation Fund            | 724,040                      | 415,278                      | 437,017                      | 883,459                        | 1,007,192                    |
| Operations and Technology Fund | -                            | -                            | -                            | 1,679,595                      | 4,494,985                    |
| Bond Redemption Fund           | 24,822,129                   | 33,532,514                   | 38,491,424                   | 48,173,528                     | 44,922,653                   |
| 2006 Building Fund             | 1,231,131                    | -                            | -                            | -                              | -                            |
| 2014 Building Fund             | -                            | 277,155,593                  | 213,889,151                  | 279,402,989                    | 133,367,656                  |
| Capital Reserve Fund           | 853,937                      | 1,589,540                    | 914,221                      | 1,121,460                      | 2,146,109                    |
| Health Insurance Fund          | 7,278,685                    | 7,118,339                    | 7,577,313                    | 6,600,080                      | 5,499,341                    |
| Dental Insurance Fund          | 595,583                      | 650,299                      | 690,020                      | 652,120                        | 501,738                      |
| Trust and Agency Funds         | 2,384,783                    | 2,396,952                    | 2,725,467                    | 2,980,627                      | 3,031,627                    |
| Pupil Activity Fund            | 2,898,247                    | 2,918,618                    | 3,519,556                    | 3,675,564                      | 3,775,564                    |
| <b>GRAND TOTAL:</b>            | <b>\$ 73,413,643</b>         | <b>\$ 362,788,921</b>        | <b>\$ 307,927,057</b>        | <b>\$ 393,090,339</b>          | <b>\$ 236,854,614</b>        |

\*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<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                              |
| General Operating Fund         | \$ 291,527,755               | \$ 304,040,565               | \$ 309,685,947               | \$ 320,488,432                 | \$ 337,702,489               |
| Charter School Fund            | 2,721,523                    | 2,986,790                    | 4,382,655                    | 3,181,233                      | 2,517,345                    |
| Technology Fund                | 243,354                      | 344,537                      | 433,680                      | 188,385                        | 279,689                      |
| Athletics Fund                 | 1,224,473                    | 1,251,273                    | 1,274,414                    | \$1,211,613                    | \$1,227,214                  |
| Preschool Fund                 | 1,282,358                    | 1,515,811                    | 1,496,141                    | 1,427,267                      | 1,494,476                    |
| Risk Management Fund           | 434,531                      | 229,821                      | 111,945                      | 91,004                         | 64,000                       |
| Community Schools Fund         | 7,045,816                    | 7,544,975                    | 8,295,148                    | 8,337,933                      | 9,499,997                    |
| CPP Fund                       | -                            | -                            | -                            | -                              | -                            |
| Food Services Fund             | 7,344,615                    | 7,497,655                    | 7,668,522                    | 7,899,893                      | 7,977,345                    |
| Grant Fund                     | 12,033,721                   | 11,546,654                   | 12,042,037                   | 19,500,000                     | 19,500,000                   |
| Tuition-Based Preschool Fund   | -                            | -                            | -                            | -                              | -                            |
| Transportation Fund            | 10,749,013                   | 10,799,700                   | 10,863,886                   | 10,934,101                     | 11,089,507                   |
| Operations and Technology Fund | -                            | -                            | 9,839,777                    | 17,772,738                     | 17,861,602                   |
| Bond Redemption Fund           | 36,789,459                   | 45,743,682                   | 52,569,275                   | 54,152,337                     | 56,577,263                   |
| 2006 Building Fund             | 737                          | -                            | -                            | -                              | -                            |
| 2014 Building Fund             | 280,840,723                  | 2,777,874                    | 221,128,144                  | 7,037,000                      | 139,100,000                  |
| Capital Reserve Fund           | 132,123                      | 1,293,819                    | 2,075,427                    | 291,802                        | 81,836                       |
| Health Insurance Fund          | 26,956,130                   | 28,287,135                   | 28,848,634                   | 29,494,935                     | 31,124,500                   |
| Dental Insurance Fund          | 2,198,791                    | 2,331,297                    | 2,355,520                    | 2,329,395                      | 2,442,200                    |
| Trust and Agency Funds         | 3,833,720                    | 4,300,444                    | 4,694,323                    | 4,593,000                      | 4,647,000                    |
| Pupil Activity Fund            | 9,162,682                    | 9,782,223                    | 9,686,027                    | 10,000,000                     | 10,000,000                   |
| <b>GRAND TOTAL:</b>            | <b>\$ 694,521,524</b>        | <b>\$ 442,274,255</b>        | <b>\$ 687,451,502</b>        | <b>\$ 498,931,068</b>          | <b>\$ 653,186,463</b>        |



## All Funds (continued)

### Transfers In Summary

|                                | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                              |
| 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                     | 24,450,730                   |
| Technology Fund                | 1,771,749                    | 1,638,795                    | 1,637,089                    | 1,857,137                      | 1,860,032                    |
| 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                      | 6,410,138                    |
| Risk Management Fund           | 3,395,831                    | 3,395,075                    | 4,396,679                    | 4,463,244                      | 4,353,447                    |
| 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                    | 4,466,972                      | 5,698,135                    |
| 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                      | 1,687,797                    |
| Health Insurance Fund          | -                            | -                            | -                            | -                              | -                            |
| Dental Insurance Fund          | -                            | -                            | -                            | -                              | -                            |
| Trust and Agency Funds         | -                            | -                            | -                            | -                              | -                            |
| Pupil Activity Fund            | -                            | -                            | -                            | -                              | -                            |
| <b>GRAND TOTAL:</b>            | <b>\$ 40,700,234</b>         | <b>\$ 42,661,185</b>         | <b>\$ 44,118,309</b>         | <b>\$ 47,499,146</b>           | <b>\$ 48,726,449</b>         |



**All Funds (continued)**

**Expenditure Summary**

|                                | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                              |
| General Operating Fund         | \$ 249,879,694               | \$ 262,302,525               | \$ 262,010,850               | \$ 284,986,001                 | \$ 295,094,100               |
| Charter School Fund            | 23,204,572                   | 25,915,164                   | 25,930,439                   | 26,119,747                     | 26,772,006                   |
| Technology Fund                | 2,706,430                    | 1,478,277                    | 1,993,614                    | 2,317,455                      | 3,115,154                    |
| Athletics Fund                 | 3,043,435                    | 3,103,131                    | 3,119,374                    | \$3,537,486                    | \$3,311,621                  |
| Preschool Fund                 | 4,626,381                    | 4,947,486                    | 5,385,175                    | 5,704,452                      | 7,848,778                    |
| Risk Management Fund           | 3,667,292                    | 3,786,698                    | 4,624,635                    | 4,308,211                      | 4,417,406                    |
| Community Schools Fund         | 5,311,841                    | 5,832,357                    | 5,866,472                    | 6,491,949                      | 7,807,049                    |
| 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                    | 8,767,418                      | 9,121,022                    |
| Grant Fund                     | 12,033,721                   | 11,546,654                   | 12,042,037                   | 19,500,000                     | 19,500,000                   |
| Tuition-Based Preschool Fund   | -                            | -                            | -                            | -                              | -                            |
| Transportation Fund            | 13,884,394                   | 14,735,581                   | 14,827,712                   | 15,277,340                     | 16,787,580                   |
| Operations and Technology Fund | -                            | -                            | 8,160,182                    | 14,957,348                     | 19,407,334                   |
| Bond Redemption Fund           | 28,079,074                   | 40,784,772                   | 42,887,171                   | 57,403,212                     | 51,162,925                   |
| 2006 Building Fund             | 1,231,868                    | -                            | -                            | -                              | -                            |
| 2014 Building Fund             | 3,685,131                    | 66,044,315                   | 155,614,306                  | 153,072,333                    | 142,817,888                  |
| Capital Reserve Fund           | 2,161,786                    | 3,588,862                    | 3,712,169                    | 3,270,255                      | 3,801,691                    |
| Health Insurance Fund          | 27,116,476                   | 27,828,161                   | 29,825,867                   | 30,595,674                     | 32,783,393                   |
| Dental Insurance Fund          | 2,144,075                    | 2,291,576                    | 2,393,420                    | 2,479,777                      | 2,611,308                    |
| Trust and Agency Funds         | 3,821,551                    | 3,971,929                    | 4,439,163                    | 4,542,000                      | 4,592,000                    |
| Pupil Activity Fund            | 9,142,311                    | 9,181,285                    | 9,530,019                    | 9,900,000                      | 9,900,000                    |
| <b>GRAND TOTAL:</b>            | <b>\$ 405,146,248</b>        | <b>\$ 497,136,118</b>        | <b>\$ 602,288,220</b>        | <b>\$ 655,166,792</b>          | <b>\$ 660,851,255</b>        |



## All Funds (continued)

### Reserves Summary

|                                | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                              |
| General Operating Fund         | \$ -                         | \$ -                         | \$ -                         | \$ -                           | 19,190,802                   |
| Charter School Fund            | -                            | -                            | -                            | -                              | 791,272                      |
| Technology Fund                | -                            | -                            | -                            | -                              | 676,455                      |
| Athletics Fund                 | -                            | -                            | -                            | -                              | 99,349                       |
| Preschool Fund                 | -                            | -                            | -                            | -                              | 235,463                      |
| Risk Management Fund           | -                            | -                            | -                            | -                              | 406,307                      |
| Community Schools Fund         | -                            | -                            | -                            | -                              | 234,211                      |
| CPP Fund                       | -                            | -                            | -                            | -                              | -                            |
| Food Services Fund             | -                            | -                            | -                            | -                              | 171,174                      |
| Grant Fund                     | -                            | -                            | -                            | -                              | -                            |
| Tuition-Based Preschool Fund   | -                            | -                            | -                            | -                              | -                            |
| Transportation Fund            | -                            | -                            | -                            | -                              | 1,007,254                    |
| Operations and Technology Fund | -                            | -                            | -                            | -                              | 535,848                      |
| Bond Redemption Fund           | -                            | -                            | -                            | -                              | -                            |
| 2006 Building Fund             | -                            | -                            | -                            | -                              | -                            |
| 2014 Building Fund             | -                            | -                            | -                            | -                              | -                            |
| Capital Reserve Fund           | -                            | -                            | -                            | -                              | 114,051                      |
| Health Insurance Fund          | -                            | -                            | -                            | -                              | 3,840,448                    |
| Dental Insurance Fund          | -                            | -                            | -                            | -                              | 332,630                      |
| Trust and Agency Funds         | -                            | -                            | -                            | -                              | -                            |
| Pupil Activity Fund            | -                            | -                            | -                            | -                              | -                            |
| <b>GRAND TOTAL:</b>            | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 27,635,264</b>         |



**All Funds (continued)**

**Transfers Out Summary**

|                                | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                              |
| General Operating Fund         | \$ 39,567,038                | \$ 41,023,377                | \$ 42,869,213                | \$ 45,418,533                  | \$ 47,607,632                |
| Charter School Fund            | -                            | -                            | -                            | -                              | -                            |
| Technology Fund                | -                            | -                            | -                            | -                              | -                            |
| Athletics Fund                 | -                            | -                            | -                            | -                              | -                            |
| Preschool Fund                 | -                            | -                            | -                            | -                              | 49,590                       |
| Risk Management Fund           | -                            | -                            | -                            | -                              | -                            |
| Community Schools Fund         | 1,053,907                    | 1,598,555                    | 1,202,756                    | 2,034,274                      | 1,069,228                    |
| 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            | -                            | -                            | -                            | -                              | -                            |
| <b>GRAND TOTAL:</b>            | <b>\$ 40,669,652</b>         | <b>\$ 42,661,186</b>         | <b>\$ 44,118,309</b>         | <b>\$ 47,499,147</b>           | <b>\$ 48,726,450</b>         |



## All Funds (continued)

### Ending Fund Balance Summary

|                                | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>FUND:</b>                   |                              |                              |                              |                                |                              |
| General Operating Fund         | \$ 26,275,773                | \$ 28,588,991                | \$ 34,597,631                | \$ 25,715,803                  | \$ 2,594,986                 |
| Charter School Fund            | 5,928,093                    | 5,239,170                    | 6,194,576                    | 6,163,157                      | 5,567,954                    |
| Technology Fund                | 1,799,130                    | 2,304,185                    | 2,381,340                    | 2,109,407                      | 457,519                      |
| Athletics Fund                 | 114,675                      | 267,137                      | 423,047                      | 113,502                        | -                            |
| Preschool Fund*                | 229,796                      | 447,346                      | 377,234                      | 229,217                        | -                            |
| Risk Management Fund           | 438,042                      | 276,240                      | 160,229                      | 406,266                        | -                            |
| Community Schools Fund         | 2,030,541                    | 2,144,604                    | 3,370,524                    | 3,182,234                      | 3,571,743                    |
| CPP Fund                       | 81,818                       | 252,147                      | 218,264                      | -                              | -                            |
| Food Services Fund             | 113,920                      | 163,067                      | 198,072                      | 188,163                        | -                            |
| Grant Fund**                   | -                            | -                            | -                            | -                              | -                            |
| Tuition-Based Preschool Fund   | -                            | -                            | -                            | -                              | -                            |
| Transportation Fund            | 415,278                      | 437,017                      | 883,459                      | 1,007,192                      | -                            |
| Operations and Technology Fund | -                            | -                            | 1,679,595                    | 4,494,985                      | 2,413,405                    |
| Bond Redemption Fund           | 33,532,514                   | 38,491,424                   | 48,173,528                   | 44,922,653                     | 50,336,991                   |
| 2006 Building Fund             | -                            | -                            | -                            | -                              | -                            |
| 2014 Building Fund             | 277,155,593                  | 213,889,151                  | 279,402,989                  | 133,367,656                    | 129,649,768                  |
| Capital Reserve Fund           | 1,589,540                    | 914,221                      | 1,121,460                    | 2,146,109                      | -                            |
| Health Insurance Fund          | 7,118,339                    | 7,577,313                    | 6,600,080                    | 5,499,341                      | -                            |
| Dental Insurance Fund          | 650,299                      | 690,020                      | 652,120                      | 501,738                        | -                            |
| Trust and Agency Funds         | 2,396,952                    | 2,725,467                    | 2,980,627                    | 3,031,627                      | 3,086,627                    |
| Pupil Activity Fund            | 2,918,618                    | 3,519,556                    | 3,675,564                    | 3,775,564                      | 3,875,564                    |
| <b>GRAND TOTAL:</b>            | <b>\$ 362,788,921</b>        | <b>\$ 307,927,056</b>        | <b>\$ 393,090,339</b>        | <b>\$ 236,854,614</b>          | <b>\$ 201,554,556</b>        |

\*\* 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<br>Beginning Fund<br>Balance | 2018-19<br>Reserves  | 2018-19<br>Net Beginning Fund<br>Balance | 2018-19<br>Ending Fund<br>Balance | Net Change            | % Net<br>Change |
|--------------------------------|--------------------------------------|----------------------|--|-----------------------------------|-----------------------|-----------------|
| <b>FUND:</b>                   |                                      |                      |  |                                   |                       |                 |
| General Operating Fund         | \$ 25,715,803                        | \$ 19,190,802        | \$ 6,525,001                             | \$ 2,594,986                      | \$ (3,930,015)        | -60%            |
| Charter School Fund            | 6,163,157                            | 791,272              | 5,371,885                                | 5,567,954                         | 196,069               | 4%              |
| Technology Fund                | 2,109,407                            | 676,455              | 1,432,952                                | 457,519                           | (975,433)             | -68%            |
| Athletics Fund                 | 113,502                              | 99,349               | 14,153                                   | -                                 | (14,153)              | -100%           |
| Preschool Fund                 | 229,217                              | 235,463              | (6,246)                                  | -                                 | 6,246                 | -100%           |
| Risk Management Fund           | 406,266                              | 406,307              | (41)                                     | -                                 | 41                    | -100%           |
| Community Schools Fund         | 3,182,234                            | 234,211              | 2,948,023                                | 3,571,743                         | 623,720               | 21%             |
| CPP Fund                       | -                                    | -                    | -  | -                                 | -                     | 0%              |
| Food Services Fund             | 188,163                              | 171,174              | 16,989                                   | -                                 | (16,989)              | -100%           |
| Grant Fund                     | -                                    | -                    | -  | -                                 | -                     | 0%              |
| Tuition-Based Preschool Fund   | -                                    | -                    | -  | -                                 | -                     | 0%              |
| Transportation Fund            | 1,007,192                            | 1,007,254            | (62)                                     | -                                 | 62                    | -100%           |
| Operations and Technology Fund | 4,494,985                            | 535,848              | 3,959,137                                | 2,413,405                         | (1,545,732)           | -39%            |
| Bond Redemption Fund           | 44,922,653                           | -                    | 44,922,653                               | 50,336,991                        | 5,414,338             | 12%             |
| 2006 Building Fund             | -                                    | -                    | -  | -                                 | -                     | 0%              |
| 2014 Building Fund             | 133,367,656                          | -                    | 133,367,656                              | 129,649,768                       | (3,717,888)           | -3%             |
| Capital Reserve Fund           | 2,146,109                            | 114,051              | 2,032,058                                | -                                 | (2,032,058)           | -100%           |
| Health Insurance Fund          | 5,499,341                            | 3,840,448            | 1,658,893                                | -                                 | (1,658,893)           | -100%           |
| Dental Insurance Fund          | 501,738                              | 332,630              | 169,108                                  | -                                 | (169,108)             | -100%           |
| Trust and Agency Funds         | 3,031,627                            | -                    | 3,031,627                                | 3,086,627                         | 55,000                | 2%              |
| Pupil Activity Fund            | 3,775,564                            | -                    | 3,775,564                                | 3,875,564                         | 100,000               | 3%              |
| <b>GRAND TOTAL:</b>            | <b>\$ 236,854,614</b>                | <b>\$ 27,635,264</b> | <b>\$ 209,219,350</b>                    | <b>\$ 201,554,556</b>             | <b>\$ (7,664,793)</b> |                 |

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

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

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



## All Funds (continued)

### Summary of Fund Balance Changes (continued)

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

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

**Technology Fund** - The previous ending balance reflected unspent monies for future 1:Web deployment. The FY 18-19 adopted ending balance brings into consideration an additional 9 schools that will be deployed thus reducing its previous ending balance significantly.

**Community Schools Fund** - Community Schools Fund is a self-supporting fund that operates fee based optional programming with in 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 the BVSD’s funding needs each fiscal year. For the 18-19 Adopted Budget, It is anticipated that additional transfers out of the Community School Fund will not be as great as the preceding 17-18 fiscal year resulting in an increased 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.

**Capital Reserve Fund** – Fund balance represents funds for school projects that the work will be completed in 2018-19. These funds were allocated through the budget process and will not create any specific or significant consequence.

**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 Expenditures | Budgeted Expenditures Per Student FTE | Budgeted Expenditures | Budgeted Expenditures Per Student FTE |
|                             | Operating Funds       | \$346,394,624                         | \$ 11,319             | \$ 348,366,114                        |
| CPP Fund                    | 1,879,742             | 63                                    | -                     | -                                     |
| Grant Fund                  | 19,500,000            | 654                                   | 19,500,000            | 653                                   |
| Special Revenue Funds       | 34,950,562            | 1,468                                 | 45,315,936            | 1,517                                 |
| Internal Service Funds*     | 33,860,000            | 1,136                                 | 35,394,701            | 1,185                                 |
| Bond Redemption Fund        | 57,405,212            | 1,925                                 | 51,162,925            | 1,713                                 |
| Capital Project Funds       | 163,554,015           | 5,484                                 | 146,619,579           | 4,909                                 |
| Trust/Agency Funds          | 14,444,000            | 484                                   | 14,492,000            | 485                                   |
| <b>Total Budget</b>         | <b>\$ 671,988,155</b> | <b>\$ 22,533</b>                      | <b>\$660,851,255</b>  | <b>\$ 22,127</b>                      |
| <b>BUDGETED ENROLLMENT:</b> | <b>2017-18</b>        |                                       | <b>2018-19</b>        |                                       |
| Student Enrollment          | 30,985                |                                       | 31,014                |                                       |
| Student FTE                 | 29,822.3              |                                       | 29,865.0              |                                       |

\*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<br>Admin | 105/125<br>Principal | 106<br>Asst<br>Principal | 201-209<br>Teachers | 210-220<br>Other<br>Teachers | 230-239<br>Psych<br>OT/PT/SW<br>Nurse | 320-357<br>Profes'nl<br>Support | 360-399<br>Techn'cl<br>Support | 400-499<br>Liaisons<br>Monitors | 500-599<br>Offc/Admin<br>Support | 600-699<br>Trades<br>& Services | TOTAL<br>FTEs  |
|---|------------------|----------------------|--------------------------|---------------------|------------------------------|---------------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------|
| 101 CURR DEPT - ELEM LEVEL                  | -                | -                    | -                        | 6.490               | -                            | -                                     | -                               | -                              | -                               | -                                | -                               | 6.490          |
| 102 RESERVES - ELEM LEVEL                   | -                | -                    | 0.509                    | 7.644               | -                            | -                                     | -                               | -                              | 3.267                           | 0.259                            | -                               | 11.679         |
| 119 BEAR CREEK ELEMENTARY                   | -                | 1.000                | -                        | 21.500              | 1.500                        | -                                     | -                               | -                              | 5.972                           | 2.125                            | -                               | 32.097         |
| 120 BIRCH ELEMENTARY                        | -                | 1.000                | -                        | 22.334              | 2.000                        | -                                     | -                               | -                              | 6.351                           | 2.250                            | -                               | 33.935         |
| 124 COLUMBINE ELEMENTARY                    | -                | 1.000                | 1.000                    | 32.585              | 2.500                        | -                                     | -                               | -                              | 5.177                           | 2.250                            | -                               | 44.512         |
| 127 CREST VIEW ELEMENTARY                   | -                | 1.000                | 0.500                    | 29.417              | 2.000                        | -                                     | -                               | -                              | 5.065                           | 2.625                            | -                               | 40.607         |
| 130 DOUGLASS ELEMENTARY                     | -                | 1.000                | -                        | 20.335              | 1.500                        | -                                     | -                               | -                              | 2.629                           | 2.000                            | -                               | 27.464         |
| 131 SANCHEZ ELEMENTARY                      | -                | 1.000                | 1.000                    | 29.666              | 2.000                        | -                                     | -                               | -                              | 6.333                           | 2.125                            | -                               | 42.124         |
| 132 EISENHOWER ELEMENTARY                   | -                | 1.000                | -                        | 20.502              | 1.500                        | -                                     | -                               | -                              | 5.752                           | 2.000                            | -                               | 30.754         |
| 134 EMERALD ELEMENTARY                      | -                | 1.000                | -                        | 25.334              | 2.000                        | -                                     | -                               | -                              | 4.972                           | 2.125                            | -                               | 35.431         |
| 136 FLATIRONS ELEMENTARY                    | -                | 1.000                | -                        | 12.584              | 1.000                        | -                                     | -                               | -                              | 2.077                           | 2.000                            | -                               | 18.661         |
| 138 FOOTHILL ELEMENTARY                     | -                | 1.000                | -                        | 24.000              | 1.500                        | -                                     | -                               | -                              | 6.875                           | 2.125                            | -                               | 35.500         |
| 141 GOLD HILL ELEMENTARY                    | -                | 0.100                | -                        | 2.368               | -                            | -                                     | -                               | -                              | 0.200                           | 0.514                            | -                               | 3.182          |
| 144 HEATHERWOOD ELEMENTARY                  | -                | 1.000                | -                        | 15.334              | 1.000                        | -                                     | -                               | -                              | 6.669                           | 2.125                            | -                               | 26.128         |
| 147 JAMESTOWN ELEMENTARY                    | -                | 0.100                | -                        | 2.268               | -                            | -                                     | -                               | -                              | 0.109                           | 0.500                            | -                               | 2.977          |
| 150 KOHL ELEMENTARY                         | -                | 1.000                | -                        | 22.420              | 1.500                        | -                                     | -                               | -                              | 6.567                           | 2.375                            | -                               | 33.862         |
| 153 LAFAYETTE ELEMENTARY                    | -                | 1.000                | -                        | 23.333              | 2.500                        | -                                     | -                               | -                              | 6.530                           | 2.250                            | -                               | 35.613         |
| 154 RYAN ELEMENTARY                         | -                | 1.000                | -                        | 23.416              | 3.000                        | -                                     | -                               | -                              | 7.353                           | 2.175                            | -                               | 36.944         |
| 156 FIRESIDE ELEMENTARY                     | -                | 1.000                | -                        | 23.166              | 1.500                        | -                                     | -                               | -                              | 3.574                           | 2.375                            | -                               | 31.615         |
| 157 LOUISVILLE ELEMENTARY                   | -                | 1.000                | 0.500                    | 26.499              | 1.500                        | -                                     | -                               | -                              | 7.263                           | 2.250                            | -                               | 39.012         |
| 158 COAL CREEK ELEMENTARY                   | -                | 1.000                | -                        | 19.002              | 1.500                        | -                                     | -                               | -                              | 2.433                           | 2.125                            | -                               | 26.060         |
| 161 BCSIS                                   | -                | 1.000                | -                        | 15.751              | 1.000                        | -                                     | -                               | -                              | 1.986                           | 2.000                            | -                               | 21.737         |
| 164 CREEKSIDE ELEMENTARY                    | -                | 1.000                | -                        | 19.669              | 1.500                        | -                                     | -                               | -                              | 7.544                           | 1.875                            | -                               | 31.588         |
| 166 MESA ELEMENTARY                         | -                | 1.000                | -                        | 13.501              | 1.000                        | -                                     | -                               | -                              | 2.602                           | 2.000                            | -                               | 20.103         |
| 169 NEDERLAND ELEMENTARY                    | -                | 1.000                | -                        | 13.667              | 1.000                        | -                                     | -                               | -                              | 4.752                           | 2.000                            | -                               | 22.419         |
| 180 PIONEER ELEMENTARY                      | -                | 1.000                | -                        | 31.417              | 2.000                        | -                                     | -                               | -                              | 5.557                           | 2.325                            | -                               | 42.299         |
| 185 SUPERIOR ELEMENTARY                     | -                | 1.000                | -                        | 23.000              | 1.500                        | -                                     | -                               | -                              | 5.824                           | 2.125                            | -                               | 33.449         |
| 190 UNIVERSITY HILL ELEM                    | -                | 1.000                | -                        | 29.918              | 2.000                        | -                                     | -                               | -                              | 5.210                           | 2.875                            | -                               | 41.003         |
| 192 HIGH PEAKS ELEMENTARY                   | -                | 1.000                | -                        | 14.501              | 1.000                        | -                                     | -                               | -                              | 1.923                           | 1.750                            | -                               | 20.174         |
| 193 COMMUNITY MONTESSORI                    | -                | 1.000                | -                        | 15.251              | 1.000                        | -                                     | -                               | -                              | 2.701                           | 2.000                            | -                               | 21.952         |
| 196 WHITTIER ELEMENTARY                     | -                | 1.000                | -                        | 25.850              | 2.000                        | -                                     | -                               | -                              | 3.988                           | 2.000                            | -                               | 34.838         |
| <b>1 ELEMENTARY SCHOOLS TOTAL</b>           | <b>-</b>         | <b>27.200</b>        | <b>3.509</b>             | <b>612.722</b>      | <b>44.000</b>                | <b>-</b>                              | <b>-</b>                        | <b>-</b>                       | <b>137.255</b>                  | <b>59.523</b>                    | <b>-</b>                        | <b>884.209</b> |
| 201 CURR DEPT - MIDDLE LEVEL                | -                | -                    | -                        | 13.106              | -                            | -                                     | -                               | -                              | -                               | -                                | -                               | 13.106         |
| 202 RESERVES - MIDDLE LEVEL                 | -                | -                    | 0.500                    | 4.881               | 0.500                        | -                                     | -                               | -                              | 0.411                           | 0.500                            | -                               | 6.792          |
| 225 BROOMFIELD HEIGHTS MIDDLE               | -                | 1.000                | 1.000                    | 30.710              | 3.000                        | -                                     | -                               | -                              | 5.234                           | 3.000                            | -                               | 43.944         |
| 230 MANHATTAN MIDDLE                        | -                | 1.000                | 1.000                    | 28.510              | 2.500                        | -                                     | -                               | -                              | 5.713                           | 3.000                            | -                               | 41.723         |
| 240 CASEY MIDDLE                            | -                | 1.000                | 1.000                    | 38.800              | 3.000                        | -                                     | -                               | -                              | 3.437                           | 3.000                            | -                               | 50.237         |
| 250 CENTENNIAL MIDDLE                       | -                | 1.000                | 1.000                    | 32.700              | 3.000                        | -                                     | -                               | -                              | 2.102                           | 3.000                            | -                               | 42.802         |
| 252 ANGEVINE MIDDLE                         | -                | 1.000                | 2.000                    | 37.745              | 4.000                        | -                                     | -                               | -                              | 4.251                           | 3.000                            | -                               | 51.996         |
| 254 LOUISVILLE MIDDLE                       | -                | 1.000                | 1.000                    | 33.860              | 3.000                        | -                                     | -                               | -                              | 5.176                           | 3.000                            | -                               | 47.036         |
| 260 PLATT MIDDLE                            | -                | 1.000                | 1.000                    | 27.570              | 3.000                        | -                                     | -                               | -                              | 4.334                           | 3.000                            | -                               | 39.904         |
| 270 SOUTHERN HILLS MIDDLE                   | -                | 1.000                | 1.000                    | 25.040              | 3.000                        | -                                     | -                               | -                              | 3.711                           | 3.000                            | -                               | 36.751         |
| <b>2 MIDDLE SCHOOLS TOTAL</b>               | <b>-</b>         | <b>8.000</b>         | <b>9.500</b>             | <b>272.922</b>      | <b>25.000</b>                | <b>-</b>                              | <b>-</b>                        | <b>-</b>                       | <b>34.369</b>                   | <b>24.500</b>                    | <b>-</b>                        | <b>374.291</b> |
| 301 CURR DEPT - SENIOR LEVEL                | -                | -                    | -                        | 7.225               | -                            | -                                     | -                               | -                              | -                               | -                                | -                               | 7.225          |
| 302 RESERVES - SENIOR LEVEL                 | -                | -                    | -                        | 9.217               | -                            | -                                     | -                               | 0.087                          | 2.686                           | 0.974                            | -                               | 12.964         |
| 310 BOULDER HIGH                            | -                | 1.000                | 4.000                    | 99.634              | 5.800                        | -                                     | -                               | -                              | 1.000                           | 14.540                           | 8.500                           | 134.474        |
| 315 BROOMFIELD HIGH                         | -                | 1.000                | 3.000                    | 71.124              | 4.500                        | -                                     | -                               | -                              | 0.750                           | 13.074                           | 6.500                           | 99.948         |
| 320 CENTAURUS HIGH                          | -                | 1.000                | 3.000                    | 67.434              | 6.300                        | -                                     | -                               | -                              | 0.750                           | 14.650                           | 5.500                           | 98.634         |
| 330 FAIRVIEW HIGH                           | -                | 1.000                | 4.000                    | 96.234              | 6.700                        | -                                     | -                               | -                              | 1.000                           | 15.041                           | 9.000                           | 132.975        |
| 350 NEW VISTA HIGH                          | -                | 1.000                | 0.800                    | 15.924              | 1.700                        | -                                     | -                               | -                              | 0.375                           | 0.939                            | 2.750                           | 23.488         |
| 360 MONARCH HIGH                            | -                | 1.000                | 3.000                    | 76.474              | 4.800                        | -                                     | -                               | -                              | 0.750                           | 11.952                           | 6.500                           | 104.476        |
| <b>3 SENIOR HIGH SCHOOLS TOTAL</b>          | <b>-</b>         | <b>6.000</b>         | <b>17.800</b>            | <b>443.266</b>      | <b>29.800</b>                | <b>-</b>                              | <b>-</b>                        | <b>4.712</b>                   | <b>72.882</b>                   | <b>39.724</b>                    | <b>-</b>                        | <b>614.184</b> |
| 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                           | -                              | 0.016                           | 1.800                            | -                               | 11.766         |
| 490 TECHNICAL ED CENTER                     | -                | -                    | -                        | 13.317              | 1.000                        | -                                     | -                               | -                              | -                               | 1.800                            | -                               | 16.117         |
| <b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b> | <b>-</b>         | <b>2.000</b>         | <b>1.000</b>             | <b>29.127</b>       | <b>4.300</b>                 | <b>-</b>                              | <b>3.000</b>                    | <b>-</b>                       | <b>2.027</b>                    | <b>6.800</b>                     | <b>-</b>                        | <b>48.254</b>  |
| 502 MONARCH K-8                             | -                | 1.000                | 1.500                    | 42.209              | 3.000                        | -                                     | -                               | -                              | 10.316                          | 4.000                            | -                               | 62.025         |
| 503 NEDERLAND MIDDLE/SENIOR                 | -                | 1.000                | 1.000                    | 17.684              | 1.800                        | -                                     | -                               | 0.375                          | 4.738                           | 3.500                            | -                               | 30.097         |
| 505 ASPEN CREEK K-8                         | -                | 1.000                | 2.000                    | 46.603              | 3.000                        | -                                     | -                               | -                              | 12.206                          | 4.125                            | -                               | 68.934         |
| 506 ELDERADO K-8                            | -                | 1.000                | 2.000                    | 41.965              | 3.000                        | -                                     | -                               | -                              | 4.403                           | 4.000                            | -                               | 56.368         |
| 507 HALCYON                                 | -                | -                    | -                        | 3.000               | -                            | -                                     | -                               | -                              | -                               | -                                | -                               | 3.000          |
| 509 ERIE K-8                                | -                | 1.000                | 1.000                    | 29.215              | 2.500                        | -                                     | -                               | -                              | 5.751                           | 3.625                            | -                               | 43.091         |
| 590 SUMMER SCHOOL                           | 0.500            | -                    | -                        | -                   | -                            | -                                     | -                               | -                              | -                               | -                                | -                               | 0.500          |
| 595 ALTERNATIVE LEARNING OPTIONS            | -                | -                    | -                        | -                   | -                            | -                                     | 1.000                           | -                              | -                               | -                                | -                               | 1.000          |
| <b>5 COMBINATION SCHOOLS TOTAL</b>          | <b>0.500</b>     | <b>5.000</b>         | <b>7.500</b>             | <b>180.676</b>      | <b>13.300</b>                | <b>-</b>                              | <b>1.000</b>                    | <b>0.375</b>                   | <b>37.414</b>                   | <b>19.250</b>                    | <b>-</b>                        | <b>265.015</b> |



## All Funds (continued)

### Authorized FTE Summary (continued)

| LOCATION                               | 100-104<br>Admin | 105/125<br>Principal | 106<br>Asst<br>Principal | 201-209<br>Teachers | 210-218<br>Other<br>Teachers | 230-239<br>Psych<br>OT/PT/SW | 320-357<br>Profes'nl<br>Support | 360-399<br>Techn'cl<br>Support | 400-499<br>Liaisons<br>Monitors | 500-599<br>Offc/Admin<br>Support | 600-699<br>Trades<br>& Services | TOTAL<br>FTEs    |
|--|------------------|----------------------|--------------------------|---------------------|------------------------------|------------------------------|---------------------------------|--------------------------------|---------------------------------|----------------------------------|---------------------------------|------------------|
| 602 SUPERINTENDENT'S OFFICE            | 1.000            | -                    | -                        | -                   | -                            | -                            | 0.600                           | -                              | -                               | 2.200                            | -                               | 3.800            |
| 604 LEGAL COUNSEL OFFICE               | -                | -                    | -                        | -                   | -                            | -                            | 1.800                           | -                              | -                               | 1.200                            | -                               | 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            | -                    | -                        | 12.080              | 9.000                        | 96.123                       | 1.000                           | -                              | 26.364                          | 4.100                            | -                               | 152.667          |
| 613 STUDENT SUCCESS                    | 2.000            | -                    | -                        | -                   | -                            | -                            | -                               | -                              | -                               | 1.000                            | -                               | 3.000            |
| 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                           | 0.750                            | -                               | 3.750            |
| 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            |
| 631 ART                                | 0.500            | -                    | -                        | -                   | -                            | -                            | -                               | -                              | -                               | -                                | -                               | 0.500            |
| 632 MUSIC                              | 0.500            | -                    | -                        | -                   | -                            | -                            | -                               | -                              | -                               | -                                | -                               | 0.500            |
| 634 ENGLISH LANGUAGE DEVELOPMENT       | 1.000            | -                    | -                        | 0.605               | 11.200                       | -                            | -                               | -                              | -                               | 1.000                            | -                               | 13.805           |
| 635 DISTRICT-WIDE INSTRUCTION          | 3.000            | -                    | -                        | -                   | -                            | -                            | 6.900                           | -                              | -                               | 1.250                            | -                               | 11.150           |
| 636 MATHEMATICS                        | 1.000            | -                    | -                        | -                   | 0.240                        | -                            | -                               | -                              | -                               | -                                | -                               | 1.240            |
| 637 SCIENCE                            | 1.000            | -                    | -                        | -                   | -                            | -                            | -                               | -                              | -                               | 1.500                            | -                               | 2.500            |
| 640 OPERATIONAL SERVICES               | 0.500            | -                    | -                        | -                   | -                            | -                            | 1.863                           | 0.800                          | -                               | 0.500                            | -                               | 3.663            |
| 642 MAINTENANCE & OPERATIONS           | 1.000            | -                    | -                        | -                   | -                            | -                            | 5.000                           | -                              | -                               | 1.000                            | 49.000                          | 56.000           |
| 643 ENVIRONMENTAL SERVICES             | 1.000            | -                    | -                        | -                   | -                            | -                            | 3.000                           | -                              | -                               | 1.000                            | 172.075                         | 177.075          |
| 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                        | -                            | 4.000                           | 1.000                          | -                               | 8.700                            | -                               | 19.490           |
| 688 BUDGET SERVICES                    | 1.000            | -                    | -                        | -                   | -                            | -                            | 6.000                           | -                              | -                               | -                                | -                               | 7.000            |
| 689 INFORMATION TECHNOLOGY             | 7.000            | -                    | -                        | -                   | 4.000                        | -                            | 2.800                           | 39.000                         | -                               | 1.000                            | -                               | 53.800           |
| 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                        | 14.900                       | 2.000                           | 1.000                          | 1.800                           | 1.762                            | -                               | 23.462           |
| <b>6 CENTRALIZED SERVICES TOTAL</b>    | <b>46.583</b>    | <b>-</b>             | <b>-</b>                 | <b>12.685</b>       | <b>30.830</b>                | <b>111.023</b>               | <b>55.363</b>                   | <b>42.800</b>                  | <b>29.164</b>                   | <b>48.883</b>                    | <b>221.075</b>                  | <b>598.406</b>   |
| 791 MATERIALS MANAGEMENT               | -                | -                    | -                        | -                   | -                            | -                            | 2.000                           | -                              | -                               | -                                | 7.000                           | 9.000            |
| 792 PRINT SHOP                         | -                | -                    | -                        | -                   | -                            | -                            | -                               | 0.750                          | -                               | -                                | 2.000                           | 2.750            |
| 793 TELECOMMUNICATIONS                 | -                | -                    | -                        | -                   | -                            | -                            | -                               | 1.000                          | -                               | -                                | -                               | 1.000            |
| <b>7 SERVICE CENTERS TOTAL</b>         | <b>-</b>         | <b>-</b>             | <b>-</b>                 | <b>-</b>            | <b>-</b>                     | <b>-</b>                     | <b>2.000</b>                    | <b>1.750</b>                   | <b>-</b>                        | <b>-</b>                         | <b>9.000</b>                    | <b>12.750</b>    |
| 809 DISTRICT ALLOCATIONS               | -                | -                    | -                        | -                   | 1.500                        | -                            | -                               | -                              | 0.313                           | -                                | -                               | 1.813            |
| <b>8 DISTRICT-WIDE COSTS TOTAL</b>     | <b>-</b>         | <b>-</b>             | <b>-</b>                 | <b>-</b>            | <b>1.500</b>                 | <b>-</b>                     | <b>-</b>                        | <b>-</b>                       | <b>0.313</b>                    | <b>-</b>                         | <b>-</b>                        | <b>1.813</b>     |
| 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               | -                            | -                            | -                               | -                              | 1.000                           | -                                | -                               | 2.000            |
| <b>9 OTHER OPERATIONAL UNITS TOTAL</b> | <b>-</b>         | <b>-</b>             | <b>-</b>                 | <b>3.000</b>        | <b>-</b>                     | <b>-</b>                     | <b>-</b>                        | <b>-</b>                       | <b>1.000</b>                    | <b>-</b>                         | <b>4.000</b>                    | <b>8.000</b>     |
| <b>TOTAL GENERAL OPERATING FUND</b>    | <b>47.083</b>    | <b>48.200</b>        | <b>39.309</b>            | <b>1,554.398</b>    | <b>148.730</b>               | <b>111.023</b>               | <b>61.363</b>                   | <b>49.637</b>                  | <b>314.424</b>                  | <b>198.680</b>                   | <b>234.075</b>                  | <b>2,806.922</b> |
| <b>OTHER DISTRICT FUNDS</b>            |                  |                      |                          |                     |                              |                              |                                 |                                |                                 |                                  |                                 |                  |
| 15 TECHNOLOGY FUND                     | -                | -                    | -                        | -                   | 1.000                        | -                            | -                               | -                              | -                               | -                                | -                               | 1.000            |
| 16 ATHLETIC FUND                       | 0.700            | -                    | -                        | -                   | -                            | -                            | -                               | -                              | -                               | -                                | -                               | 0.700            |
| 17 PRESCHOOL FUND                      | 1.667            | -                    | -                        | 26.334              | -                            | 7.450                        | 1.000                           | -                              | 51.320                          | 5.464                            | 1.000                           | 94.235           |
| 18 RISK MANAGEMENT FUND                | 0.300            | -                    | -                        | -                   | -                            | -                            | 1.200                           | -                              | -                               | 0.500                            | -                               | 2.000            |
| 19 COMMUNITY SCHOOL PROGRAM            | 1.000            | -                    | -                        | -                   | -                            | -                            | 10.000                          | -                              | 98.888                          | 6.490                            | 2.000                           | 118.378          |
| 21 FOOD SERVICES FUND                  | 1.000            | -                    | -                        | -                   | -                            | -                            | 10.750                          | -                              | -                               | 2.000                            | 90.093                          | 103.843          |
| 22 GRANTS FUND                         | 1.350            | -                    | -                        | 43.249              | 14.270                       | 12.200                       | 7.000                           | -                              | 35.974                          | 4.500                            | 3.525                           | 122.067          |
| 25 TRANSPORTATION FUND                 | 1.000            | -                    | -                        | -                   | -                            | -                            | 7.000                           | 1.000                          | 35.000                          | 15.000                           | 217.000                         | 276.000          |
| 42 2014 BUILDING FUND                  | 3.750            | -                    | -                        | -                   | -                            | -                            | 12.863                          | 2.200                          | -                               | 3.250                            | -                               | 22.063           |
| 66 HEALTH INSURANCE FUND               | 0.850            | -                    | -                        | -                   | -                            | -                            | 1.800                           | -                              | -                               | 0.500                            | -                               | 3.150            |
| 67 DENTAL INSURANCE FUND               | 0.150            | -                    | -                        | -                   | -                            | -                            | 0.200                           | -                              | -                               | 0.100                            | -                               | 0.450            |
| <b>10 OTHER DISTRICT FUNDS TOTAL</b>   | <b>11.767</b>    | <b>-</b>             | <b>-</b>                 | <b>69.583</b>       | <b>15.270</b>                | <b>19.650</b>                | <b>51.813</b>                   | <b>3.200</b>                   | <b>221.182</b>                  | <b>37.804</b>                    | <b>313.618</b>                  | <b>743.886</b>   |
| <b>CHARTER SCHOOL FUND</b>             |                  |                      |                          |                     |                              |                              |                                 |                                |                                 |                                  |                                 |                  |
| 11 CHARTER SCHOOL FUND                 |                  |                      |                          |                     |                              |                              |                                 |                                |                                 |                                  |                                 |                  |
| 925 SUMMIT CHARTER                     | -                | 1.000                | 1.000                    | 20.250              | 2.625                        | -                            | 1.000                           | -                              | 3.134                           | 2.842                            | -                               | 31.851           |
| 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                    | 80.780              | 9.300                        | -                            | 9.100                           | -                              | 17.020                          | 10.640                           | 7.280                           | 146.920          |
| <b>11 CHARTER SCHOOL FUND</b>          | <b>7.000</b>     | <b>6.000</b>         | <b>5.700</b>             | <b>138.240</b>      | <b>13.925</b>                | <b>-</b>                     | <b>10.700</b>                   | <b>-</b>                       | <b>28.924</b>                   | <b>17.282</b>                    | <b>9.080</b>                    | <b>236.851</b>   |
| <b>ALL FUNDS GRAND TOTAL</b>           | <b>65.850</b>    | <b>54.200</b>        | <b>45.009</b>            | <b>1,762.221</b>    | <b>177.925</b>               | <b>130.673</b>               | <b>123.876</b>                  | <b>52.837</b>                  | <b>564.530</b>                  | <b>253.766</b>                   | <b>556.773</b>                  | <b>3,787.660</b> |



## School Allocation Formulas

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

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

### 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. Formula is currently under review. 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. 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% 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 – 350  
.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 22.841 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. 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)

|                                |
|--------------------------------|
| <b>High School</b> (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), Medium (901 -1,700), Large (1,701-3,000).
  - 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 |
| 1,700 – 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. 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 |            |         |
14. 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  
 0.800 Teacher Assistive Technician  
 2.000 Charter School  
 135.800 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  
 15.150 Occupational Physical Therapist  
 12.120 Social Workers  
 20.940 Psychologist

### Special Skills Aides Allocated as follow

4.749 Interpreters  
 1.000 Special Skills Transition  
 1.000 Health Screener  
 0.875 COTA\OTA  
 144.987 Paraeducators



## Special Program Allocations (continued)

2. Instrumental Music: 26.661 teaching positions
3. Literacy:  
27.605 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 Assistant 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. TAG Tutor:

10.956 TAG 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<br>Actual    | 2015-16<br>Actual    | 2016-17<br>Actual    | 2017-18<br>Estimated | 2018-19<br>Budget    |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salaries/Wages   | \$ 24,034,354        | \$ 24,475,711        | \$ 24,660,192        | \$ 26,343,996        | \$ 28,890,802        |
| Benefits   | 7,194,184            | 7,587,794            | 7,759,308            | 8,445,387            | 9,344,857            |
| Purchased Services, Supplies, Capital Outlay             | 1,595,417            | 1,911,253            | 1,727,799            | 1,686,590            | 1,324,525            |
| <b>Total General Operating Fund Expenditures</b>         | <b>\$ 32,823,955</b> | <b>\$ 33,974,758</b> | <b>\$ 34,147,299</b> | <b>\$ 36,475,973</b> | <b>\$ 39,560,184</b> |
| <b>Charter Expenditures</b>                              | <b>305,671</b>       | <b>641,639</b>       | <b>733,868</b>       | <b>826,283</b>       | <b>826,283</b>       |
| <b>Transportation Expenditures</b>                       | <b>1,407,199</b>     | <b>1,490,945</b>     | <b>1,557,348</b>     | <b>1,632,680</b>     | <b>1,725,107</b>     |
| <b>Maintenance of Effort</b>                             | <b>\$ 34,536,825</b> | <b>\$ 36,107,342</b> | <b>\$ 36,438,515</b> | <b>\$ 38,934,936</b> | <b>\$ 42,111,574</b> |
| <b>Total Grant Expenditures <sup>1, 2</sup></b>          | <b>\$ 5,646,779</b>  | <b>\$ 5,334,113</b>  | <b>\$ 5,695,183</b>  | <b>\$ 5,282,826</b>  | <b>\$ 6,437,188</b>  |
| <b>Total Expenditures</b>                                | <b>\$ 40,183,604</b> | <b>\$ 41,441,455</b> | <b>\$ 42,133,698</b> | <b>\$ 44,217,762</b> | <b>\$ 48,548,762</b> |
| <b>Personnel (full-time equivalents) <sup>3, 4</sup></b> |                      |                      |                      |                      |                      |
| Instructional Staff <sup>4</sup>                         | 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                |
| <b>Total General Fund &amp; Grant Personnel</b>          | <b>481.33</b>        | <b>486.89</b>        | <b>490.99</b>        | <b>499.28</b>        | <b>499.28</b>        |
| <b>October Pupil Count</b>                               | <b>3,028</b>         | <b>3,152</b>         | <b>3,345</b>         | <b>3,508</b>         | <b>3,508</b>         |
| <b>December Pupil Count <sup>5</sup></b>                 | <b>3,126</b>         | <b>3,176</b>         | <b>3,420</b>         | <b>3,630</b>         | <b>3,592</b>         |
| <b>Per October Pupil Expenditure</b>                     | <b>\$ 13,271</b>     | <b>\$ 13,148</b>     | <b>\$ 12,596</b>     | <b>\$ 12,605</b>     | <b>\$ 13,839</b>     |
| <b>Per December Pupil Expenditure</b>                    | <b>\$ 12,854</b>     | <b>\$ 13,047</b>     | <b>\$ 12,319</b>     | <b>\$ 12,180</b>     | <b>\$ 13,514</b>     |
| <b>State Categorical Reimbursement</b>                   | <b>\$ 5,172,777</b>  | <b>\$ 5,525,246</b>  | <b>\$ 5,534,754</b>  | <b>\$ 5,844,898</b>  | <b>\$ 6,043,625</b>  |
| <b>High Cost Reimbursement</b>                           | <b>\$ 116,598</b>    | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>State Child Find Reimbursement</b>                    | <b>\$ 113,122</b>    | <b>\$ 110,007</b>    | <b>\$ 102,564</b>    | <b>\$ 112,634</b>    | <b>\$ 112,634</b>    |

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

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

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

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

5 December Count budget is an estimate based on a 4 year average change, a 5.07% increase in count from October.

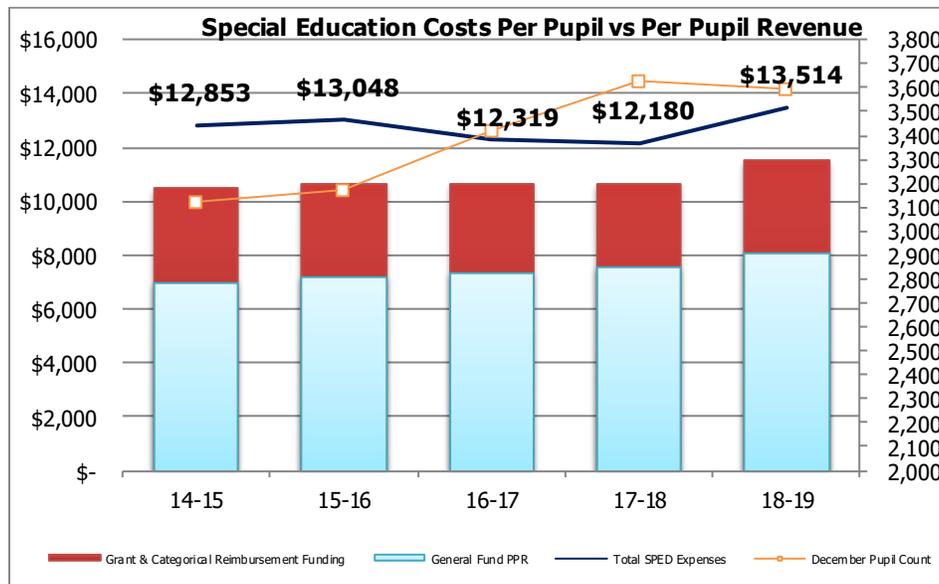


## Special Education Costs

The number of students in Special Education has increased (14.9%) since 2014-15 with per pupil expenditures increasing at 1.0 percent on average per year over the last five years. The 2018-19 budgeted expenditures are expected to increase 11.5 percent from the prior fiscal year.

The difference between per pupil revenue (PPR) and total special education costs per pupil has decreased 7.6 percent on average per year since the 2014-15 fiscal year. Over the same five-year period the district has received 31.3 percent in grant and other state funding to minimize the impact of these costs associated with this special population of students.

Although student enrollment has remained relatively flat over the past five years, it continues to be increasingly difficult for the General Operating Fund to absorb these Special Education costs without affecting other BVSD goals such as maintaining low student-teacher ratios.





**Computation of Legal Debt Margin**  
(Unaudited)

|                       |                       |
|-----------------------|-----------------------|
| Assessed Valuation    | \$ 5,849,751,520      |
| Debt Limit Percentage | <u>20.00%</u>         |
| Legal Debt Limit      | 1,169,950,304         |
| Debt Outstanding      | <u>725,835,000</u>    |
| Legal Debt Margin     | <u>\$ 444,115,304</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 payable at June 30, 2017, are comprised of the following issues:

|   |                       |
|---|-----------------------|
| <p>\$190,000,000 General Obligation Bonds, Series 2017A.<br/>           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%.</p> | \$ 190,000,000        |
| <p>\$93,740,000 General Obligation Refunding Bonds, Series 2017B.<br/>           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%.</p>              | \$ 93,740,000         |
| <p>\$250,000,000 General Obligation Bonds, Series 2015.<br/>           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%.</p>  | \$ 245,000,000        |
| <p>\$176,800,000 General Obligation Bonds, Series 2009.<br/>           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%.</p>  | \$ 172,730,000        |
| <p>\$53,645,000 General Obligation Refunding Bonds, Series 2009B.<br/>           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%.</p>              | <u>\$ 24,365,000</u>  |
| Total   | <u>\$ 725,835,000</u> |

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>           |
|----------------------------|----------------------|----------------------|------------------------|
| 2018                       | \$ 22,265,000        | \$ 35,130,212        | \$ 57,395,212          |
| 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 - 2027                | 83,940,000           | 142,525,500          | 226,465,500            |
| 2028 - 2032                | 103,230,000          | 121,479,025          | 224,709,025            |
| 2033 - 2037                | 130,215,000          | 93,103,900           | 223,318,900            |
| 2038 - 2042                | 166,150,000          | 56,252,125           | 222,402,125            |
| 2043 - 2047                | 142,185,000          | 15,290,588           | 157,475,588            |
| 2048                       | 11,770,000           | 294,250              | 12,064,250             |
| Total                      | <u>\$725,835,000</u> | <u>\$589,864,400</u> | <u>\$1,315,699,400</u> |

**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.

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, 2017, Comprehensive Annual Financial Report (CAFR) identifies \$9.1M as an accrued obligation for compensated absences as of 6/30/2017.



## 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, 2017, the net book value of buses under capital lease agreements is \$2,708,284 (\$2,973,350 less accumulated depreciation of \$265,066). 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, 2017, were as follows:

| <u>Year Ended June 30,</u>              | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| 2018                                    | \$ 443,406                         |
| 2019                                    | 443,406                            |
| 2020                                    | 443,406                            |
| 2021                                    | 443,406                            |
| 2022                                    | 443,406                            |
| 2023                                    | <u>276,973</u>                     |
| Total minimum lease payments            | 2,494,003                          |
| Less: amount representing interest      | <u>(110,638)</u>                   |
| Present value of minimum lease payments | <u><u>\$ 2,383,365</u></u>         |

### Operating Lease

The district leases the majority of its non-bus fleet of vehicles. Total costs for the lease was \$302,309 for the year ended June 30, 2017. Future minimum lease payments for the lease are as follows:

| <u>Year Ended June 30,</u> | <u>Governmental<br/>Activities</u> |
|----------------------------|------------------------------------|
| 2018                       | \$ 329,338                         |
| 2019                       | 329,338                            |
| 2020                       | 322,173                            |
| 2021                       | 107,388                            |
| 2022                       | <u>40,831</u>                      |
| Total                      | <u><u>\$ 1,129,068</u></u>         |



# Boulder Valley School District

*Excellence and Equity*

## GENERAL OPERATING FUND

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## General Operating Fund

### Summary

|  | 2014-15<br>Audited<br>Actual | 2015-16<br>Audited<br>Actual | 2016-17<br>Audited<br>Actual | 2017-18<br>Estimated<br>Actual | 2018-19<br>Adopted<br>Budget |
|--|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>Generally Accepted Accounting Principles</b>    |                              |                              |                              |                                |                              |
| <b>(GAAP) Fund Balance (Inc Unspent Reserves)</b>  | <b>\$ 23,140,843</b>         | <b>\$ 26,275,773</b>         | <b>\$ 28,588,991</b>         | <b>\$ 34,597,631</b>           | <b>\$ 25,715,803</b>         |
| <b>GAAP BASIS BEGINNING BALANCE &amp; RESERVES</b> |                              |                              |                              |                                |                              |
| <b>Total One-Time Funds</b>                        | \$ 4,278,614                 | \$ 6,551,160                 | \$ 7,504,004                 | \$ 12,799,785                  | \$ 7,405,316                 |
| Carryover Funds                                    | 3,218,579                    | 3,710,174                    | 3,703,227                    | 4,307,109                      | -                            |
| <b>Subtotal Beginning Balance</b>                  | <b>3,218,579</b>             | <b>3,710,174</b>             | <b>3,703,227</b>             | <b>4,307,109</b>               | <b>-</b>                     |
| Warehouse Reserve                                  | 553,598                      | 570,397                      | 750,709                      | 403,367                        | 550,000                      |
| Contract Reserve                                   | 120,000                      | 120,000                      | 120,000                      | 120,000                        | 120,000                      |
| Other GAAP Reserves                                | 402,900                      | -                            | 225,873                      | 602,364                        | 329,103                      |
| Contingency Reserve                                | 7,283,576                    | 7,662,021                    | 8,142,589                    | 8,182,503                      | 8,655,692                    |
| Emergency Reserve (TABOR)                          | 7,283,576                    | 7,662,021                    | 8,142,589                    | 8,182,503                      | 8,655,692                    |
| <b>Subtotal Reserves</b>                           | <b>15,643,650</b>            | <b>16,014,439</b>            | <b>17,381,760</b>            | <b>17,490,737</b>              | <b>18,310,487</b>            |
| <b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>      | <b>\$ 23,140,843</b>         | <b>\$ 26,275,773</b>         | <b>\$ 28,588,991</b>         | <b>\$ 34,597,631</b>           | <b>\$ 25,715,803</b>         |
| <b>TOTAL REVENUE</b>                               | <b>291,527,755</b>           | <b>304,040,565</b>           | <b>309,685,947</b>           | <b>320,488,432</b>             | <b>337,702,489</b>           |
| <b>TOTAL SOURCES</b>                               | <b>\$ 314,668,598</b>        | <b>\$ 330,316,338</b>        | <b>\$ 338,274,938</b>        | <b>\$ 355,086,063</b>          | <b>\$ 363,418,292</b>        |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$ 249,879,694</b>        | <b>\$ 262,302,525</b>        | <b>\$ 262,010,850</b>        | <b>\$ 284,986,001</b>          | <b>\$ 295,094,100</b>        |
| <b>TOTAL RESERVES</b>                              | <b>-</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>19,190,802</b>            |
| <b>TOTAL TRANSFERS</b>                             | <b>38,513,131</b>            | <b>39,424,822</b>            | <b>41,666,457</b>            | <b>44,384,259</b>              | <b>46,538,404</b>            |
| <b>TOTAL USES</b>                                  | <b>\$ 288,392,825</b>        | <b>\$ 301,727,347</b>        | <b>\$ 303,677,307</b>        | <b>\$ 329,370,260</b>          | <b>\$ 360,823,306</b>        |
| <b>BUDGET BASIS ENDING FUND BALANCE</b>            | <b>\$ 26,275,773</b>         | <b>\$ 28,588,991</b>         | <b>\$ 34,597,631</b>         | <b>\$ 25,715,803</b>           | <b>\$ 2,594,986</b>          |
| <b>Generally Accepted Accounting Principles</b>    |                              |                              |                              |                                |                              |
| <b>(GAAP) Fund Balance (Inc Unspent Reserves)</b>  | <b>\$ 26,275,773</b>         | <b>\$ 28,588,991</b>         | <b>\$ 34,597,631</b>         | <b>\$ 25,715,803</b>           | <b>\$ 21,785,788</b>         |



## General Operating Fund (continued)

### Revenue Summary

|  | <b>2014-15<br/>Audited<br/>Actual</b> | <b>2015-16<br/>Audited<br/>Actual</b> | <b>2016-17<br/>Audited<br/>Actual</b> | <b>2017-18<br/>Estimated<br/>Actual</b> | <b>2018-19<br/>Adopted<br/>Budget</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---------------------------------------|
| <b>REVENUE</b>                           |                                       |                                       |                                       |   |                                       |
| <b>Local Sources</b>                     |                                       |                                       |                                       |   |                                       |
| Property Taxes - Current                 | \$ 122,353,553                        | \$ 143,986,573                        | \$ 144,293,386                        | \$ 165,126,104                          | \$ 170,807,809                        |
| Property Taxes - Election                | 63,329,292                            | 66,464,226                            | 66,143,111                            | 67,987,305                              | 70,337,774                            |
| Property Tax - Credits/Abatements        | 2,569,356                             | 1,806,942                             | 2,953,611                             | 1,810,986                               | 1,810,986                             |
| Property Taxes - Delinquent              | 465,119                               | 371,114                               | 293,572                               | 200,000                                 | 200,000                               |
| Specific Ownership Taxes - Non-equalized | 5,681,593                             | 6,458,075                             | 6,904,233                             | 9,421,956                               | 9,163,616                             |
| Specific Ownership Taxes - Equalized     | 6,894,141                             | 7,146,138                             | 7,893,081                             | 8,611,341                               | 8,869,681                             |
| Tuition                                  | 675,070                               | 720,190                               | 990,260                               | 761,000                                 | 761,000                               |
| Interest                                 | 17,374                                | 53,175                                | 149,333                               | 180,000                                 | 180,000                               |
| Services Provided to Charters            | 4,560,848                             | 3,744,628                             | 3,687,678                             | 3,814,659                               | 3,957,900                             |
| Miscellaneous Revenue                    | 287,464                               | 699,384                               | 888,658                               | 523,188                                 | 373,188                               |
| Indirect Cost Reimbursement              | 741,600                               | 534,504                               | 836,010                               | 534,504                                 | 310,000                               |
| <b>Subtotal Local Sources</b>            | <b>\$ 207,575,410</b>                 | <b>\$ 231,984,949</b>                 | <b>\$ 235,032,933</b>                 | <b>\$ 258,971,043</b>                   | <b>\$ 266,771,954</b>                 |
| <b>State Sources</b>                     |                                       |                                       |                                       |   |                                       |
| Finance Act                              | \$ 74,065,022                         | \$ 61,554,695                         | \$ 64,107,236                         | \$ 50,873,804                           | \$ 59,994,767                         |
| Vocational Education Reimbursement       | 1,193,205                             | 1,381,626                             | 1,318,334                             | 1,323,918                               | 1,368,931                             |
| Special Education Reimbursement          | 5,289,375                             | 5,525,246                             | 5,534,754                             | 5,844,898                               | 6,043,625                             |
| READ Act                                 | 747,836                               | 600,595                               | 648,853                               | 462,343                                 | 462,343                               |
| ELPA Reimbursement                       | 1,009,685                             | 1,029,141                             | 1,121,676                             | 1,135,180                               | 1,173,776                             |
| Talented and Gifted Reimbursement        | 281,743                               | 283,866                               | 287,918                               | 289,612                                 | 299,459                               |
| CDE Audit Adjustments/Assessment         | (129,911)                             | -                                     | (9,160)                               | (25,000)                                | (25,000)                              |
| Other State Revenue                      | 113,122                               | 110,007                               | 102,564                               | 112,634                                 | 112,634                               |
| <b>Subtotal State Sources</b>            | <b>\$ 82,570,077</b>                  | <b>\$ 70,485,176</b>                  | <b>\$ 73,112,175</b>                  | <b>\$ 60,017,389</b>                    | <b>\$ 69,430,535</b>                  |
| <b>Federal Sources</b>                   |                                       |                                       |                                       |   |                                       |
| Medicaid Reimbursements                  | 1,382,268                             | 1,570,440                             | 1,540,839                             | 1,500,000                               | 1,500,000                             |
| <b>Subtotal Federal Sources</b>          | <b>\$ 1,382,268</b>                   | <b>\$ 1,570,440</b>                   | <b>\$ 1,540,839</b>                   | <b>\$ 1,500,000</b>                     | <b>\$ 1,500,000</b>                   |
| <b>TOTAL REVENUE</b>                     | <b>\$ 291,527,755</b>                 | <b>\$ 304,040,565</b>                 | <b>\$ 309,685,947</b>                 | <b>\$ 320,488,432</b>                   | <b>\$ 337,702,489</b>                 |



## General Operating Fund (continued)

### Expenditures, Reserve & Transfer Summary

|  | 2014-15<br>Audited<br>Actual | 2015-16<br>Audited<br>Actual | 2016-17<br>Audited<br>Actual | 2017-18<br>Estimated<br>Actual | 2018-19<br>Adopted<br>Budget |
|--|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>EXPENDITURES:</b>                       |                              |                              |                              |                                |                              |
| 101-125 Administrators & Principals        | \$ 17,222,716                | \$ 19,000,570                | \$ 19,906,452                | \$ 21,007,272                  | \$ 21,875,471                |
| 201-220 Teachers                           | 153,973,878                  | 161,338,760                  | 166,494,049                  | 178,074,919                    | 190,135,429                  |
| 231-250 Psych/SocWkr/OT/PT/Nurse           | 9,990,177                    | 10,501,016                   | 10,478,652                   | 11,536,583                     | 12,252,566                   |
| 300-359 Professional Support Staff         | 5,204,192                    | 5,360,090                    | 5,353,170                    | 6,371,197                      | 6,857,110                    |
| 360-390 Technical Support Staff            | 4,052,816                    | 4,184,202                    | 4,229,536                    | 4,556,503                      | 4,884,553                    |
| 401-490 Para educators & Aides             | 13,262,764                   | 13,994,785                   | 14,138,850                   | 15,070,923                     | 16,731,846                   |
| 500-516 Office & Admin Support Staff       | 12,283,274                   | 12,666,008                   | 12,836,758                   | 13,657,935                     | 14,074,545                   |
| 600-637 Crafts/Trades Services             | 13,045,272                   | 13,800,815                   | 13,898,957                   | 15,302,417                     | 16,384,887                   |
| <b>Subtotal Salaries and Benefits</b>      | <b>\$ 229,035,089</b>        | <b>\$ 240,846,246</b>        | <b>\$ 247,336,424</b>        | <b>\$ 265,577,749</b>          | <b>\$ 283,196,407</b>        |
| Purchased Prof & Tech Services             | \$ 3,159,553                 | \$ 4,273,597                 | \$ 4,314,150                 | \$ 5,636,927                   | \$ 5,103,414                 |
| Purchased Property Services                | 3,813,324                    | 4,391,968                    | 4,726,108                    | 5,018,002                      | 5,131,618                    |
| Other Purchased Services                   | 2,580,475                    | 2,799,591                    | 2,622,758                    | 2,818,072                      | 2,791,122                    |
| Supplies                                   | 10,293,752                   | 8,882,448                    | 9,699,562                    | 19,123,335                     | 12,578,663                   |
| Property and Other Uses of Funds           | 997,501                      | 1,108,675                    | (6,688,152)                  | (13,188,084)                   | (13,707,124)                 |
| <b>Subtotal Non Personnel Expenditures</b> | <b>\$ 20,844,605</b>         | <b>\$ 21,456,279</b>         | <b>\$ 14,674,426</b>         | <b>\$ 19,408,252</b>           | <b>\$ 11,897,693</b>         |
| <b>TOTAL EXPENDITURES</b>                  | <b>\$ 249,879,694</b>        | <b>\$ 262,302,525</b>        | <b>\$ 262,010,850</b>        | <b>\$ 284,986,001</b>          | <b>\$ 295,094,100</b>        |
| <b>RESERVES:</b>                           |                              |                              |                              |                                |                              |
| Contingency Reserve                        | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 8,852,823                 |
| % of Expenditures                          | 0.0%                         | 0.0%                         | 0.0%                         | 0.0%                           | 3.0%                         |
| Emergency Reserve                          | -                            | -                            | -                            | -                              | 8,852,823                    |
| % of Expenditures                          | 0.0%                         | 0.0%                         | 0.0%                         | 0.0%                           | 3.0%                         |
| Other GAAP Reserves                        | -                            | -                            | -                            | -                              | 760,156                      |
| Multi Year Contract Reserve                | -                            | -                            | -                            | -                              | 175,000                      |
| Warehouse Reserve                          | -                            | -                            | -                            | -                              | 550,000                      |
| <b>TOTAL RESERVES</b>                      | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 19,190,802</b>         |
| <b>TRANSFERS TO:</b>                       |                              |                              |                              |                                |                              |
| Risk Management Fund                       | \$ 3,366,687                 | \$ 3,366,687                 | \$ 4,362,462                 | \$ 4,429,028                   | \$ 4,315,896                 |
| Capital Reserve Fund                       | 2,745,703                    | 1,608,858                    | 1,831,858                    | 2,990,979                      | 1,675,758                    |
| Charter Fund                               | 21,386,904                   | 22,239,452                   | 22,503,190                   | 22,907,095                     | 24,450,731                   |
| Preschool Fund                             | 3,395,197                    | 3,649,225                    | 3,818,922                    | 4,129,168                      | 6,410,138                    |
| 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                    |
| Technology Fund                            | 1,771,749                    | 1,638,795                    | 1,637,089                    | 1,857,137                      | 1,860,032                    |
| Transportation Fund                        | 2,826,618                    | 3,957,620                    | 4,410,268                    | 4,466,972                      | 5,698,135                    |
| Athletic Fund                              | 1,830,374                    | 2,004,320                    | 2,000,870                    | 2,016,328                      | 2,070,254                    |
| <b>TRANSFERS FROM:</b>                     |                              |                              |                              |                                |                              |
| Community Schools Fund                     | \$ (1,053,907)               | \$ (1,598,555)               | \$ (1,202,756)               | \$ (1,034,274)                 | \$ (1,069,228)               |
| <b>TOTAL TRANSFERS</b>                     | <b>\$ 38,513,131</b>         | <b>\$ 39,424,822</b>         | <b>\$ 41,666,457</b>         | <b>\$ 44,384,259</b>           | <b>\$ 46,538,404</b>         |
| <b>TOTAL USES</b>                          | <b>\$ 288,392,825</b>        | <b>\$ 301,727,347</b>        | <b>\$ 303,677,307</b>        | <b>\$ 329,370,260</b>          | <b>\$ 360,823,306</b>        |



## Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. The restricted beginning fund balance for 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.

|  | <b>Audited<br/>Actual<br/>2013-14</b> | <b>Audited<br/>Actual<br/>2014-15</b> | <b>Audited<br/>Actual<br/>2015-16</b> | <b>Estimated<br/>Actual<br/>2017-18</b> | <b>Adopted<br/>Budget<br/>2018-19</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---|---------------------------------------|
| Restricted                             | \$3,244,933                           | \$3,218,579                           | \$3,710,174                           | \$4,307,109                             | \$0                                   |
| TABOR Reserve                          | 6,898,095                             | 7,283,576                             | 7,662,021                             | 8,182,503                               | 8,655,692                             |
| Contingency Reserve                    | 6,898,095                             | 7,283,576                             | 7,662,021                             | 8,182,503                               | 8,655,692                             |
| Other Restricted Reserves <sup>1</sup> | 799,078                               | 1,076,498                             | 690,397                               | 1,125,731                               | 999,103                               |
| Unrestricted                           | 7,285,133                             | 4,278,614                             | 6,551,160                             | 12,799,785                              | 7,405,316                             |
| <b>Total GAAP Fund Balance</b>         | <b>\$25,125,334</b>                   | <b>\$23,140,843</b>                   | <b>\$26,275,773</b>                   | <b>\$34,597,631</b>                     | <b>\$25,715,803</b>                   |

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 \$8,046 per funded pupil is \$474 more per pupil funding as compared to 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 29,865. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the SFA is based on the projected funded enrollment of 29,865 times the per pupil funding of \$8,046 (slightly rounded), or \$240,293,790. A separately calculated "hold harmless" amount of \$248,454 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 \$242,953,808 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                            | \$ 240,293,790         |
| Minus: State Finance Act Funding <sup>1</sup>                       | (59,746,313)           |
| Equalized Specific Ownership Tax <sup>1</sup>                       | <u>(8,869,681)</u>     |
| School Finance Act Local Property Tax Amount                        | \$ 171,677,796         |
| Plus: Override Elections:   |                        |
|   | 1991 \$ 7,062,468      |
|   | 1998 10,600,000        |
|   | 2002 15,000,000        |
|   | 2010 <u>38,613,544</u> |
| Total Override Elections  | \$ 71,276,012          |
| <b>TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY <sup>2</sup></b> | <b>\$242,953,808</b>   |

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

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

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, is expected to be flat at \$9.2M.
- Interest income is expected to stay flat at \$180K as compared to the 2017-18 Revised Adopted Budget.
- Indirect Cost Reimbursement is expected to decrease by \$224K to \$310K 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 \$143K is projected for the 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 \$59,994,767, which includes \$249K 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 \$292K from the 2017-18 Revised Budget.

## Major Expenditures

### Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2017-18 third quarter estimated actual expenditures, 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 Adopted Budget based on a net increase of staff resources due to 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 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 Adopted Budget does include an addition of a one-time budget for staffing support for 2018-19 of \$2.5M. Combined, fixed, and variable employee benefits will increase by salary adjustments listed above. Variable benefits will increase with the change in the district-paid PERA benefit which 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. A detailed schedule of the district-paid portions of employee benefits



## Major Expenditures (continued)

### Expenditure Assumptions (continued)

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), 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%). The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This Adopted Budget also reserves \$175K for multi-year contract obligations, \$760K for GAAP Reserves, and \$550K for warehouse inventory.
- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$6.0M. 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 decrease of \$1.3M 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.



## **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 as well. 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 the Eldorado preschool, support for Early Childhood Education administration, health insurance increase, steps, COLA, and PERA increases. In addition, the Preschool Fund will also recognize the \$1.9M per pupil funding as well as the expense related to the CPP program in this fund.

The Transportation Fund transfer will increase \$725K 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 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 Adopted Budget transfer has increased by \$1.5M from the 2017-18 Revised 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 Adopted Budget Contains One-Time Expenditures & Transfers:

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

| Budget Numbers - Policy DB Calculation |  |
|--|--|
| \$ 337,702,489                         | Total Revenues                                       |
| (341,632,504)                          | Less Total Expenditures & Transfers                  |
| -                                      | Less One-Time Revenue                                |
| 132,797                                | Plus One-Time Transfers                              |
| 3,833,844                              | Plus One Time Expenditures & Carryover               |
| <b>36,626</b>                          | <b>Total Policy DB Ongoing Available</b>             |
| <hr/>                                  |  |
| <b>\$ 34,553</b>                       | <b>Net available Ongoing funds after 6% reserves</b> |

### Adopted Budget:

| Proposed Budget - One-Time Transfers |                                 |
|--------------------------------------|---------------------------------|
| \$ 132,797                           | Capital Reserve                 |
| <b>\$ 132,797</b>                    | <b>Total One-time Transfers</b> |

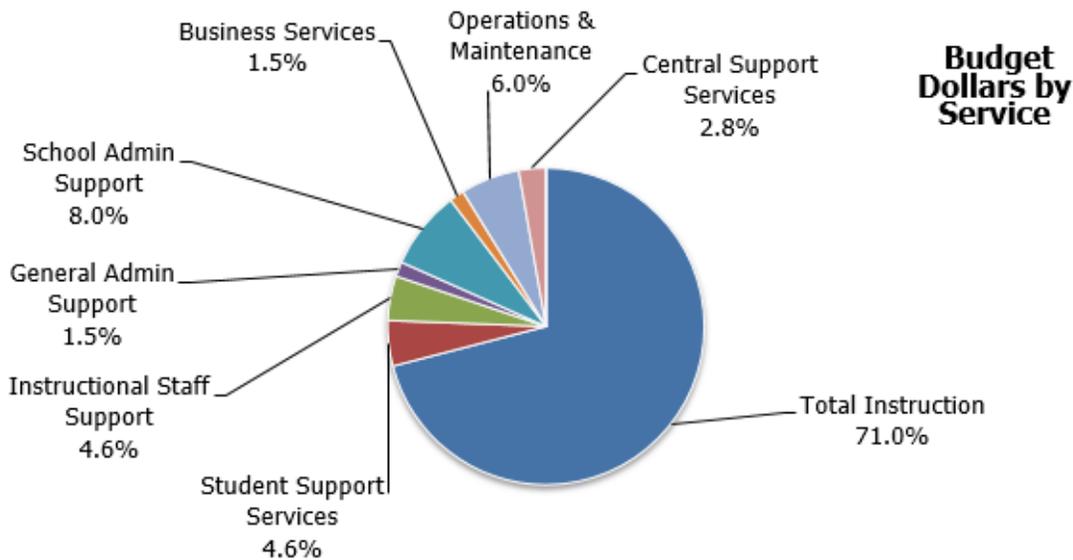
| Proposed Budget - One-Time Expenditures |   |
|---|---|
| \$ 2,500,000                            | Staffing Reserve  |
| 300,000                                 | Digital Communication   |
| 100,000                                 | IT Security Audit   |
| 172,000                                 | 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   |
| <b>\$ 3,833,844</b>                     | <b>Total One-Time Expenditures</b>                              |



**Expenditure by Service (SRE)**

| SERVICE   | EXPENDITURES          | % OF SPENDING  | FTE              |
|---|-----------------------|----------------|------------------|
| <u>Instruction</u>                                      |                       |                |                  |
| Regular Education                                       | \$ 156,991,220        | 53.20%         | 1,419.377        |
| Special Education                                       | 39,560,184            | 13.41%         | 430.232          |
| Vocational Education                                    | 2,411,193             | 0.82%          | 20.917           |
| CoCurricular Activities                                 | 1,341,747             | 0.45%          | 0.000            |
| English Language Development                            | 7,471,789             | 2.53%          | 64.640           |
| Talented & Gifted                                       | 1,647,757             | 0.56%          | 18.447           |
| <b>Total Instruction</b>                                | <b>209,423,890</b>    | <b>70.97%</b>  | <b>1,953.613</b> |
| <u>Instructional Support</u>                            |                       |                |                  |
| Student Support Services                                | 13,669,833            | 4.63%          | 135.481          |
| Instructional Staff Support                             | 13,405,671            | 4.54%          | 98.321           |
| <b>Total Instructional Support</b>                      | <b>27,075,504</b>     | <b>9.17%</b>   | <b>233.802</b>   |
| <u>School Administration and Operations</u>             |                       |                |                  |
| School Admin Support                                    | 23,788,393            | 8.06%          | 236.006          |
| Operations & Maintenance                                | 17,781,829            | 6.03%          | 256.238          |
| <b>Total School Administration and Ops</b>              | <b>41,570,222</b>     | <b>14.09%</b>  | <b>492.244</b>   |
| <u>District Wide Services and Community Obligations</u> |                       |                |                  |
| General Admin Support                                   | 4,422,098             | 1.50%          | 18.613           |
| Business Services                                       | 4,422,647             | 1.50%          | 39.850           |
| Central Support Services                                | 8,179,739             | 2.77%          | 68.800           |
| <b>Total District Wide Support</b>                      | <b>17,024,484</b>     | <b>5.77%</b>   | <b>127.263</b>   |
| <b>GRAND TOTAL ALL SERVICES</b>                         | <b>\$ 295,094,100</b> | <b>100.00%</b> | <b>2,806.922</b> |

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





### SRE Five-Year Comparison

| SRE                                     | 2014-15               | 2015-16               | 2016-17               | 2017-18               | 2018-19               |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Audited<br>Actual     | Audited<br>Actual     | Audited<br>Actual     | Revised<br>Budget     | Adopted<br>Budget     |
| 11 Regular Education                    | \$ 125,254,202        | \$132,585,023         | \$ 136,083,409        | \$ 154,725,678        | \$ 156,991,220        |
| 12 Special Education                    | 32,823,956            | 33,974,758            | 34,147,299            | 37,261,529            | 39,560,184            |
| 13 Vocational Education                 | 2,050,316             | 2,140,354             | 2,308,000             | 3,226,489             | 2,411,193             |
| 14 Cocurricular Education and Athletics | 992,538               | 1,010,415             | 906,072               | 1,257,399             | 1,341,747             |
| 16 English Language Development         | 6,781,892             | 7,148,187             | 7,163,182             | 7,377,748             | 7,471,789             |
| 17 Talented and Gifted Education        | 1,408,790             | 1,214,468             | 1,443,383             | 1,707,028             | 1,647,757             |
| 21 Student Services                     | 10,520,076            | 10,601,309            | 10,793,420            | 14,375,905            | 13,669,833            |
| 22 Instructional Staff Support          | 10,575,348            | 10,993,351            | 11,765,485            | 12,804,546            | 13,405,671            |
| 23 General Administration               | 3,478,361             | 3,734,580             | 4,416,876             | 4,446,927             | 4,422,098             |
| 24 School Administration                | 20,672,317            | 21,578,123            | 22,095,967            | 22,930,943            | 23,788,393            |
| 25 Business Services                    | 3,871,515             | 4,049,969             | 4,155,694             | 4,647,533             | 4,422,647             |
| 26 Operations and Maintenance           | 21,964,138            | 22,467,694            | 17,153,096            | 15,032,153            | 17,781,829            |
| 28 Central Services                     | 9,486,245             | 10,804,294            | 9,578,967             | 8,729,192             | 8,179,739             |
| <b>TOTAL:</b>                           | <u>\$ 249,879,694</u> | <u>\$ 262,302,525</u> | <u>\$ 262,010,850</u> | <u>\$ 288,523,070</u> | <u>\$ 295,094,100</u> |



## Making Choices in the BVSD Budget

| <u>CATEGORY</u>  |  |                       |              |                   |
|--|--|-----------------------|--------------|-------------------|
| <u>GROUP</u>   |  | <b>18-19</b>          | <b>% OF</b>  | <b>% OF TOTAL</b> |
| <u>PROGRAM</u>   |  | <b>BUDGET</b>         | <b>GROUP</b> | <b>BUDGET</b>     |
| <b><u>INSTRUCTION</u></b>  |  |                       |              |                   |
| <b>INSTRUCTION TOTAL</b>   |  | <b>\$ 209,423,890</b> |              | <b>70.97%</b>     |
| REGULAR EDUCATION  |  |                       |              |                   |
| GENERAL INSTRUCTION - ALL LEVELS                                     |  | 139,068,323           | 66.41%       |                   |
| ELEMENTARY SPECIALISTS (ART, MUSIC, PE)                              |  | 8,952,082             | 4.27%        |                   |
| ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT                              |  | 2,884,999             | 1.38%        |                   |
| INSTRUMENTAL MUSIC   |  | 2,880,536             | 1.38%        |                   |
| DROPOUT PREVENTION   |  | 1,436,315             | 0.69%        |                   |
| MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT                            |  | 571,312               | 0.27%        |                   |
| SECONDARY LEVEL LITERACY   |  | 429,171               | 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   |  | 283,405               | 0.14%        |                   |
| CONNECTIONS  |  | 270,067               | 0.13%        |                   |
| MULTI-CULTURAL   |  | 171,256               | 0.08%        |                   |
| EXPELLED STUDENT SERVICES  |  | 4,000                 | 0.00%        |                   |
| SPECIAL EDUCATION  |  | 39,560,184            | 18.89%       |                   |
| CAREER AND TECHNICAL EDUCATION                                       |  | 2,411,193             | 1.15%        |                   |
| COCURRICULAR EDUCATION AND ATHLETICS                                 |  | 1,341,747             | 0.64%        |                   |
| ENGLISH LANGUAGE DEVELOPMENT   |  | 7,471,789             | 3.57%        |                   |
| TALENTED AND GIFTED EDUCATION  |  | 1,647,757             | 0.79%        |                   |
| <b>TOTAL INSTRUCTION</b>   |  | <b>\$ 209,423,890</b> |              | <b>70.97%</b>     |
| <b><u>INSTRUCTIONAL SUPPORT</u></b>                                  |  |                       |              |                   |
| <b>STUDENT SERVICES</b>  |  | <b>\$ 13,669,833</b>  |              | <b>4.63%</b>      |
| COUNSELING SERVICES  |  | 7,137,001             | 52.22%       |                   |
| NURSING AND HEALTH SERVICES  |  | 3,363,996             | 24.61%       |                   |
| DROPOUT PREVENTION   |  | 268,542               | 1.96%        |                   |
| FAMILY RESOURCE SCHOOLS  |  | 160,000               | 1.17%        |                   |
| TRANSLATION SERVICES   |  | 161,061               | 1.18%        |                   |
| SOCIAL WORK SERVICES   |  | 162,493               | 1.19%        |                   |
| FAMILY ADVOCATE PROGRAM  |  | 163,978               | 1.20%        |                   |
| OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES) |  | 2,252,762             | 16.48%       |                   |
| <b>INSTRUCTIONAL STAFF SUPPORT</b>                                   |  | <b>\$ 13,405,671</b>  |              | <b>4.54%</b>      |
| LIBRARY SUPPORT SERVICES   |  | 5,068,094             | 37.81%       |                   |
| ADMIN AND EVALUATION OF LEARNING SERVICES                            |  | 960,810               | 7.17%        |                   |
| CULTURAL DIVERSITY   |  | 65,050                | 0.49%        |                   |
| CURRICULUM DEVELOPMENT COUNCIL                                       |  | 9,744                 | 0.07%        |                   |
| MEDIA SUPPORT SERVICES   |  | 331,167               | 2.47%        |                   |
| STAFF DEVELOPMENT  |  | 654,323               | 4.88%        |                   |
| INDUCTION  |  | 305,146               | 2.28%        |                   |
| OTHER INSTRUCTIONAL STAFF SUPPORT                                    |  | 6,011,337             | 44.84%       |                   |
| <b>TOTAL INSTRUCTIONAL SUPPORT</b>                                   |  | <b>\$ 27,075,504</b>  |              | <b>9.17%</b>      |



## Making Choices in the BVSD Budget (continued)

| <b>CATEGORY</b>   |  |                       |            |                   |
|---|--|-----------------------|------------|-------------------|
| <b>GROUP</b>  |  | <b>18-19</b>          |            | <b>% OF</b>       |
| <b>PROGRAM</b>  |  | <b>BUDGET</b>         |            | <b>GROUP</b>      |
|   |  |                       |            | <b>% OF TOTAL</b> |
|   |  |                       |            | <b>BUDGET</b>     |
| <b>SCHOOL ADMINISTRATION AND OPERATIONS</b>                     |  |                       |            |                   |
| <b>SCHOOL ADMINISTRATION</b>                                    |  | <b>\$ 23,788,393</b>  |            | <b>8.06%</b>      |
| PRINCIPAL'S OFFICE  |  |                       | 23,346,652 | 98.14%            |
| SCHOOL ADMINISTRATION SERVICES                                  |  |                       | 373,624    | 1.57%             |
| SCHOOL LEVEL SUPPORT  |  |                       | 66,817     | 0.28%             |
| OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS) |  |                       | 1,300      | 0.01%             |
| <b>OPERATIONS AND MAINTENANCE</b>                               |  | <b>\$ 17,781,829</b>  |            | <b>6.03%</b>      |
| MAINTENANCE & OPERATIONS  |  |                       | 12,780,568 | 71.87%            |
| ENVIRONMENTAL SERVICES  |  |                       | 608,649    | 3.42%             |
| ADMIN OF MAINTENANCE AND OPERATIONS                             |  |                       | 1,303,150  | 7.33%             |
| OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)   |  |                       | 3,089,462  | 17.37%            |
| <b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>             |  | <b>\$ 41,570,222</b>  |            | <b>14.09%</b>     |
| <b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>         |  |                       |            |                   |
| <b>GENERAL ADMINISTRATION</b>                                   |  | <b>\$ 4,422,098</b>   |            | <b>1.50%</b>      |
| SUPERINTENDENT  |  |                       | 828,047    | 18.74%            |
| TAX COLLECTION FEES   |  |                       | 577,000    | 13.05%            |
| SECONDARY EDUCATION SUPPORT                                     |  |                       | 287,938    | 6.51%             |
| LEGAL SERVICES  |  |                       | 152,894    | 3.46%             |
| ELEMENTARY EDUCATION SUPPORT                                    |  |                       | 201,583    | 4.56%             |
| ADMIN OF GENERAL SUPPORT SERVICES                               |  |                       | 112,717    | 2.55%             |
| STAFF NEGOTIATIONS SERVICES                                     |  |                       | 310,516    | 7.02%             |
| GRANT PROCUREMENT   |  |                       | 116,311    | 2.63%             |
| ELECTION SERVICES   |  |                       | 81,100     | 1.83%             |
| OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)   |  |                       | 1,753,992  | 39.66%            |
| <b>BUSINESS SERVICES</b>  |  | <b>\$ 4,422,647</b>   |            | <b>1.49%</b>      |
| <b>CENTRAL SERVICES</b>   |  | <b>\$ 8,179,739</b>   |            | <b>2.77%</b>      |
| INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)           |  |                       | 2,120,516  | 25.93%            |
| HUMAN RESOURCES   |  |                       | 1,972,302  | 24.11%            |
| TELECOMMUNICATIONS  |  |                       | 474,220    | 5.80%             |
| COMMUNICATION SERVICES  |  |                       | 326,659    | 3.99%             |
| RESEARCH AND EVALUATION SERVICES                                |  |                       | 200,138    | 2.45%             |
| PLANNING SERVICES   |  |                       | 461,685    | 5.64%             |
| INSURANCE MANAGEMENT SERVICES                                   |  |                       | 175,850    | 2.15%             |
| SUBSTITUTE OFFICE   |  |                       | 85,282     | 1.04%             |
| RECRUITMENT   |  |                       | 426,018    | 5.21%             |
| OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)      |  |                       | 1,937,069  | 23.68%            |
| <b>TOTAL DISTRICT WIDE SUPPORT</b>                              |  | <b>\$ 17,024,484</b>  |            | <b>5.77%</b>      |
| <b>GRAND TOTAL GENERAL OPERATING FUND</b>                       |  | <b>\$ 295,094,100</b> |            | <b>100.00%</b>    |

**Footnotes:**

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



## Service (SRE) Budgets by Object

### SRE Summary

| <b>SRE SUMMARY PROGRAM</b>                 | <b>0100's SALARIES</b> | <b>0200's BENEFITS</b> | <b>0300's PROF/TECH SERVICES</b> | <b>0400's PROPERTY SERVICES</b> | <b>0500's OTHER SERVICES</b> | <b>0600's SUPPLIES</b> | <b>0700/0800's PROPERTY &amp; OTHER USES</b> | <b>2018-19 ADOPTED BUDGET</b> |
|--|------------------------|------------------------|----------------------------------|---------------------------------|------------------------------|------------------------|--|-------------------------------|
| SRE 11 Regular Education                   | \$ 116,468,092         | \$ 34,504,657          | \$ 1,156,610                     | \$ 604,468                      | \$ 293,813                   | \$ 3,780,819           | \$ 182,761                                   | \$ <b>156,991,220</b>         |
| SRE 12 Special Education                   | 28,890,802             | 9,344,857              | 46,456                           | 10,426                          | 1,154,520                    | 79,454                 | 33,669                                       | <b>39,560,184</b>             |
| SRE 13 Vocational Education                | 1,719,465              | 515,776                | 13,836                           | 14,945                          | 2,100                        | 140,257                | 4,814  | <b>2,411,193</b>              |
| SRE 14 Co-Curricular Education & Athletics | 1,113,787              | 214,414                | -                                | -                               | 12,346                       | 800                    | 400  | <b>1,341,747</b>              |
| SRE 16 English Language Development        | 5,669,363              | 1,671,978              | 6,103                            | 2,681                           | 10,471                       | 109,563                | 1,630  | <b>7,471,789</b>              |
| SRE 17 Talented & Gifted Education         | 984,046                | 348,590                | 29,300                           | -                               | 164,726                      | 118,495                | 2,600  | <b>1,647,757</b>              |
| SRE 21 Student Support Services            | 9,729,492              | 3,068,525              | 324,787                          | 7,764                           | 63,718                       | 311,984                | 163,563                                      | <b>13,669,833</b>             |
| SRE 22 Instructional Staff Support         | 8,987,162              | 2,824,710              | 568,190                          | 64,423                          | 90,636                       | 817,237                | 53,313                                       | <b>13,405,671</b>             |
| SRE 23 General Administration Support      | 2,422,712              | 664,705                | 1,001,253                        | 6,800                           | 159,607                      | 54,690                 | 112,331                                      | <b>4,422,098</b>              |
| SRE 24 School Administration Support       | 18,003,971             | 5,473,975              | 22,000                           | -                               | 152,888                      | 123,187                | 12,372                                       | <b>23,788,393</b>             |
| SRE 25 Business Services                   | 3,047,441              | 936,229                | 420,293                          | 119,350                         | 61,250                       | 138,957                | (300,873)                                    | <b>4,422,647</b>              |
| SRE 26 Operations & Maintenance            | 13,523,372             | 4,705,365              | 256,693                          | 2,087,776                       | 40,230                       | 6,383,952              | (9,215,559)                                  | <b>17,781,829</b>             |
| SRE 28 Central Support Services            | 6,452,494              | 1,910,427              | 1,257,893                        | 2,212,985                       | 584,817                      | 519,268                | (4,758,145)                                  | <b>8,179,739</b>              |
| <b>GRAND TOTAL</b>                         | <b>\$ 217,012,199</b>  | <b>\$ 66,184,208</b>   | <b>\$ 5,103,414</b>              | <b>\$ 5,131,618</b>             | <b>\$ 2,791,122</b>          | <b>\$ 12,578,663</b>   | <b>\$ (13,707,124)</b>                       | <b>\$ 295,094,100</b>         |



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

### SRE Detail

| 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 ADOPTED BUDGET |
|-----------------------------------|--------------------|-------------------|---------------------------|--------------------------|-----------------------|------------------|-----------------------------------|------------------------|
| <b>SRE 11 REGULAR EDUCATION</b>   |                    |                   |                           |                          |                       |                  |                                   |                        |
| 0010 GEN ELEMENTARY EDUC          | 42,670,921         | 13,160,930        | 6,819                     | 246,586                  | 29,528                | 1,038,648        | 43,609                            | \$ 57,197,041          |
| 0020 GEN MIDDLE EDUCATION         | 24,419,262         | 7,403,723         | 35,067                    | 110,450                  | 27,232                | 340,740          | 33,713                            | 32,370,187             |
| 0030 GEN HIGH SCHOOL EDUCATION    | 33,891,520         | 10,212,352        | 484,745                   | 159,829                  | 122,608               | 426,357          | 81,064                            | 45,378,475             |
| 0040 GEN PRESCHOOL EDUCATION      | -                  | -                 | -                         | -                        | -                     | 78,325           | -                                 | 78,325                 |
| 0060 INTEGRATED EDUCATION         | 1,331,518          | 406,177           | -                         | 86,673                   | 3,177                 | 68,831           | 3,259                             | 1,899,635              |
| 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          | 4,953,906          | 548,373           | 629,779                   | -                        | 111,268               | 754,125          | (1,730)                           | 6,995,721              |
| 0093 HOMEBOUND/HOSPITAL           | 20,720             | 4,382             | -                         | -                        | -                     | -                | -                                 | 25,102                 |
| 0200 ART                          | 2,269,952          | 681,841           | -                         | -                        | -                     | 31,691           | -                                 | 2,983,484              |
| 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           | 2,280,449          | 684,069           | -                         | -                        | -                     | 19,176           | 1,110                             | 2,984,804              |
| 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                | 2,280,350          | 684,048           | 200                       | -                        | -                     | 15,289           | 500                               | 2,980,387              |
| 1240 MUSIC VOCAL                  | -                  | -                 | -                         | -                        | -                     | 5,472            | 306                               | 5,778                  |
| 1250 MUSIC INSTRUMENTAL           | 2,205,983          | 662,285           | -                         | 80                       | -                     | 11,476           | 712                               | 2,880,536              |
| 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           | 2,819                             | 42,406                 |
| 1500 SOCIAL SCIENCES              | -                  | -                 | -                         | -                        | -                     | 34,642           | -                                 | 34,642                 |
| 1600 COMPUTER TECHNOLOGY          | -                  | -                 | -                         | -                        | -                     | 3,412            | 12,069                            | 15,481                 |
| 1690 OTHER COMPUTER TECHNOLOGY    | 860                | -                 | -                         | -                        | -                     | 418              | -                                 | 1,278                  |
| <b>SRE TOTAL</b>                  | <b>116,468,092</b> | <b>34,504,657</b> | <b>1,156,610</b>          | <b>604,468</b>           | <b>293,813</b>        | <b>3,780,819</b> | <b>182,761</b>                    | <b>\$ 156,991,220</b>  |
| <b>SRE 12 SPECIAL EDUCATION</b>   |                    |                   |                           |                          |                       |                  |                                   |                        |
| 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            | 9,002,445          | 2,788,645         | 11,808                    | 10,426                   | 1,151,145             | 58,389           | 32,994                            | 13,055,852             |
| 1710 PHYS DISABILITY              | 1,213,942          | 366,974           | -                         | -                        | -                     | -                | -                                 | 1,580,916              |
| 1720 VISUAL DISABILITY            | 130,935            | 39,371            | -                         | -                        | -                     | -                | -                                 | 170,306                |
| 1730 HEARING DISABILITY           | 648,014            | 214,844           | -                         | -                        | -                     | 456              | -                                 | 863,314                |
| 1740 S.L.I.C.                     | -                  | -                 | -                         | -                        | -                     | 1,155            | -                                 | 1,155                  |
| 1750 SIED SPED SPECIAL ED         | 1,881,186          | 648,258           | -                         | -                        | -                     | 600              | -                                 | 2,530,044              |
| 1760 COMMUNICATIVE DISABILITY     | -                  | -                 | -                         | -                        | -                     | 300              | -                                 | 300                    |
| 1770 SPEECH/LANGUAGE DISABILITY   | 3,923,330          | 1,162,493         | -                         | -                        | -                     | -                | -                                 | 5,085,823              |
| 1780 MULTIPLE DISABILITIES        | 3,333,625          | 1,247,721         | -                         | -                        | -                     | 250              | -                                 | 4,581,596              |
| 1790 OTHER DISABILITIES           | -                  | -                 | -                         | -                        | -                     | 799              | -                                 | 799                    |
| 1791 PRESCH DISABILITY CHILD      | 1,513,888          | 539,584           | 173                       | -                        | -                     | -                | -                                 | 2,053,645              |
| 1799 OTHER SPED                   | 2,650,698          | 999,957           | -                         | -                        | -                     | 10,000           | -                                 | 3,660,655              |
| 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           | -                         | -                        | -                     | -                | 675                               | 455,498                |
| <b>SRE TOTAL</b>                  | <b>28,890,802</b>  | <b>9,344,857</b>  | <b>46,456</b>             | <b>10,426</b>            | <b>1,154,520</b>      | <b>79,454</b>    | <b>33,669</b>                     | <b>\$ 39,560,184</b>   |



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

| SRE PROGRAM   | 0100's SALARIES  | 0200's BENEFITS  | 0300's PROF/TECH SERVICES | 0400's PROPERTY SERVICES | 0500's OTHER SERVICES | 0600's SUPPLIES | 0700/0800's PROPERTY & OTHER USES | 2018-19 ADOPTED BUDGET |
|---|------------------|------------------|---------------------------|--------------------------|-----------------------|-----------------|-----------------------------------|------------------------|
| <b>SRE 13 VOCATIONAL EDUCATION</b>                    |                  |                  |                           |                          |                       |                 |                                   |                        |
| 0030 GEN HIGH SCHOOL EDUCATION                        | 1,349,976        | 404,593          | -                         | 6,740                    | -                     | 26,576          | -                                 | \$ 1,787,885           |
| 0033 TEEN PARENTING PROGRAM                           | 2,001            | 423              | 11,836                    | -                        | 1,200                 | 7,123           | 500                               | 23,083                 |
| 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                                      | 7,700            | 1,629            | -                         | -                        | -                     | 13,643          | 250                               | 23,222                 |
| 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                         | 5,243            | 1,109            | -                         | -                        | -                     | -               | -                                 | 6,352                  |
| 2122 COUNSELING SERVICES                              | 80,544           | 24,331           | -                         | -                        | -                     | 125             | 194                               | 105,194                |
| 2134 NURSING SERVICES                                 | 52,541           | 16,928           | -                         | -                        | -                     | -               | -                                 | 69,469                 |
| 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          | 33,097           | -                         | 8,205                    | -                     | 10,000          | 526                               | 154,609                |
| <b>SRE TOTAL</b>                                      | <b>1,719,465</b> | <b>515,776</b>   | <b>13,836</b>             | <b>14,945</b>            | <b>2,100</b>          | <b>140,257</b>  | <b>4,814</b>                      | <b>\$ 2,411,193</b>    |
| <b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b> |                  |                  |                           |                          |                       |                 |                                   |                        |
| 1800 CO-CURRICULAR ACTIVITES                          | 100,000          | -                | -                         | -                        | -                     | -               | -                                 | \$ 100,000             |
| 1808 INTRAMURALS - GENERAL                            | 313,683          | 66,343           | -                         | -                        | -                     | -               | -                                 | 380,026                |
| 1910 ELEM SPONSOR STUDENT ACT                         | 45,885           | 9,704            | -                         | -                        | -                     | -               | -                                 | 55,589                 |
| 1920 MIDDLE SPONSOR STUDENT AC                        | 102,492          | 21,677           | -                         | -                        | -                     | -               | -                                 | 124,169                |
| 1930 HIGH SPONSOR STUDENT ACT                         | 464,703          | 98,284           | -                         | -                        | -                     | -               | -                                 | 562,987                |
| 1935 CHEER/POMS                                       | 85,944           | 18,177           | -                         | -                        | -                     | -               | -                                 | 104,121                |
| 8916 JITSUYGO HIGH SCH PROGRAM                        | 1,080            | 229              | -                         | -                        | 12,346                | 800             | 400                               | 14,855                 |
| <b>SRE TOTAL</b>                                      | <b>1,113,787</b> | <b>214,414</b>   | <b>-</b>                  | <b>-</b>                 | <b>12,346</b>         | <b>800</b>      | <b>400</b>                        | <b>\$ 1,341,747</b>    |
| <b>SRE 16 ENGLISH LANGUAGE DEVELOPMENT</b>            |                  |                  |                           |                          |                       |                 |                                   |                        |
| 0010 GEN ELEMENTARY EDUC                              | 2,845,415        | 853,712          | -                         | -                        | -                     | 7,790           | -                                 | \$ 3,706,917           |
| 0020 GEN MIDDLE EDUCATION                             | 1,220,009        | 366,348          | -                         | -                        | -                     | 8,656           | -                                 | 1,595,013              |
| 0030 GEN HIGH SCHOOL EDUCATION                        | 803,927          | 241,322          | -                         | -                        | -                     | 10,158          | -                                 | 1,055,407              |
| 0090 OTHER GEN EDUCATION                              | 316,154          | 66,866           | 692                       | -                        | -                     | 3,763           | 865                               | 388,340                |
| 2200 INSTRUCTIONAL STAFF SPRT                         | 449,592          | 132,853          | -                         | 2,681                    | 9,729                 | 75,582          | 765                               | 671,202                |
| 2212 CURRICULUM DEVELOPMENT                           | 3,087            | 653              | 1,411                     | -                        | 742                   | -               | -                                 | 5,893                  |
| 2214 EVALUATION INSTRUCT SVCS                         | 31,179           | 10,224           | 4,000                     | -                        | -                     | 3,614           | -                                 | 49,017                 |
| <b>SRE TOTAL</b>                                      | <b>5,669,363</b> | <b>1,671,978</b> | <b>6,103</b>              | <b>2,681</b>             | <b>10,471</b>         | <b>109,563</b>  | <b>1,630</b>                      | <b>\$ 7,471,789</b>    |
| <b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>         |                  |                  |                           |                          |                       |                 |                                   |                        |
| 0070 TALENTED AND GIFTED                              | 730,066          | 274,181          | 300                       | -                        | 158,594               | 19,857          | -                                 | \$ 1,182,998           |
| 0550 SPEECH   | -                | -                | -                         | -                        | -                     | 1,255           | -                                 | 1,255                  |
| 1090 OTHER INDUST ARTS/TECH                           | 72,211           | 22,552           | 20,000                    | -                        | -                     | -               | -                                 | 114,763                |
| 1900 STUDENT ACTIVITIES                               | 11,416           | 2,416            | -                         | -                        | 1,250                 | 4,350           | 1,100                             | 20,532                 |
| 2200 SUPPORT SERVICES INSTRUCTIONAL STAFF             | 3,000            | 635              | -                         | -                        | -                     | -               | -                                 | 3,635                  |
| 2237 ADMIN TAG PROGRAMS                               | 167,353          | 48,806           | 9,000                     | -                        | 4,882                 | 93,033          | 1,500                             | 324,574                |
| <b>SRE TOTAL</b>                                      | <b>984,046</b>   | <b>348,590</b>   | <b>29,300</b>             | <b>-</b>                 | <b>164,726</b>        | <b>118,495</b>  | <b>2,600</b>                      | <b>\$ 1,647,757</b>    |
| <b>SRE 21 STUDENT SUPPORT SERVICES</b>                |                  |                  |                           |                          |                       |                 |                                   |                        |
| 2100 SUPPORT SERVICES-STUDENTS                        | 663,495          | 192,953          | 270,479                   | -                        | 20,000                | 98,604          | 5,000                             | \$ 1,250,531           |
| 2112 ATTENDANCE SERVICES                              | 204,637          | 65,286           | -                         | -                        | -                     | -               | -                                 | 269,923                |
| 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                              | 5,357,656        | 1,605,843        | 4,300                     | -                        | 16,068                | 12,502          | 1,613                             | 6,997,982              |
| 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          | 19,000                    | 3,250                    | 20,000                | 193,530         | 154,000                           | 2,259,483              |
| 2190 OTHER SUPPORT SERVICES-STUDENTS                  | 305,709          | 93,800           | -                         | -                        | -                     | -               | -                                 | 399,509                |
| <b>SRE TOTAL</b>                                      | <b>9,729,492</b> | <b>3,068,525</b> | <b>324,787</b>            | <b>7,764</b>             | <b>63,718</b>         | <b>311,984</b>  | <b>163,563</b>                    | <b>\$ 13,669,833</b>   |



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

| SRE PROGRAM                                  | 0100's SALARIES   | 0200's BENEFITS  | 0300's PROF/TECH SERVICES | 0400's PROPERTY SERVICES | 0500's OTHER SERVICES | 0600's SUPPLIES  | 0700/0800's PROPERTY & OTHER USES | 2018-19 ADOPTED BUDGET |
|--|-------------------|------------------|---------------------------|--------------------------|-----------------------|------------------|-----------------------------------|------------------------|
| <b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>    |                   |                  |                           |                          |                       |                  |                                   |                        |
| 2200 INSTRUCTIONAL STAFF SPVRT               | 248,252           | 65,742           | 503,444                   | -                        | 51,029                | 531,611          | 21,000                            | \$ 1,421,078           |
| 2210 IMPROVEMENT INSTRUC SVCS                | 1,881,360         | 540,354          | -                         | -                        | 2,610                 | 12,175           | -                                 | 2,436,499              |
| 2211 ADMIN LEARNING SERVICES                 | 71,718            | 22,422           | -                         | 6,250                    | 2,000                 | 11,000           | 5,964                             | 119,354                |
| 2212 CURRICULUM DEVELOPMENT                  | 108,213           | 33,642           | 700                       | -                        | -                     | 51,387           | -                                 | 193,942                |
| 2213 STAFF DEVELOPMENT                       | 328,180           | 254,075          | 7,796                     | -                        | 25,450                | 30,449           | 8,373                             | 654,323                |
| 2214 EVALUATION INSTRUCT SVCS                | 610,810           | 168,184          | 56,250                    | -                        | -                     | 2,106            | 4,106                             | 841,456                |
| 2219 LEARNING MATERIALS CENTER               | 108,426           | 30,188           | -                         | -                        | -                     | 128,500          | -                                 | 267,114                |
| 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                    | -                 | -                | -                         | 58,173                   | 3,347                 | 260              | 2,273                             | 64,053                 |
| 2225 INSTRUCTIONAL TECHNOLOGY                | 578,404           | 177,669          | -                         | -                        | 6,200                 | 4,000            | 10,000                            | 776,273                |
| 2231 ADMIN SPECIAL EDUCATION                 | 564,396           | 159,941          | -                         | -                        | -                     | -                | -                                 | 724,337                |
| <b>SRE TOTAL</b>                             | <b>8,987,162</b>  | <b>2,824,710</b> | <b>568,190</b>            | <b>64,423</b>            | <b>90,636</b>         | <b>817,237</b>   | <b>53,313</b>                     | <b>\$ 13,405,671</b>   |
| <b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b> |                   |                  |                           |                          |                       |                  |                                   |                        |
| 2300 ADMIN GEN SUPPORT SVCS                  | 348,313           | 91,752           | 57,500                    | 4,000                    | 55,955                | 21,921           | 22,797                            | \$ 602,238             |
| 2304 GENERAL ADMIN SUPPORT                   | 1,172,209         | 316,930          | -                         | -                        | -                     | -                | -                                 | 1,489,139              |
| 2311 ADMIN BOE BOARD OF EDUC                 | -                 | -                | 7,300                     | 1,200                    | 14,500                | 3,571            | 25,134                            | 51,705                 |
| 2312 BOE SECTRY BOARD OF EDUC                | 35,006            | 10,807           | -                         | -                        | -                     | -                | -                                 | 45,813                 |
| 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                     | -                 | -                | 577,000                   | -                        | -                     | -                | -                                 | 577,000                |
| 2317 AUDIT SERVICES                          | -                 | -                | 61,735                    | -                        | -                     | -                | -                                 | 61,735                 |
| 2318 STAFF NEGOTIATIONS SVCS                 | 231,072           | 62,368           | 16,576                    | -                        | -                     | 500              | -                                 | 310,516                |
| 2321 SUPERINTENDENT                          | 477,895           | 135,987          | 45,065                    | 1,600                    | 82,452                | 22,048           | 63,000                            | 828,047                |
| 2322 COMMUNITY RELATIONS SVCS                | -                 | -                | 100,000                   | -                        | -                     | -                | -                                 | 100,000                |
| 2323 GRANT PROCURMNT/LOBBYING                | 89,383            | 24,428           | -                         | -                        | 1,000                 | 1,500            | -                                 | 116,311                |
| 2390 OTHER SUPPORT SERVICES                  | -                 | -                | -                         | -                        | 3,200                 | 1,500            | 900                               | 5,600                  |
| <b>SRE TOTAL</b>                             | <b>2,422,712</b>  | <b>664,705</b>   | <b>1,001,253</b>          | <b>6,800</b>             | <b>159,607</b>        | <b>54,690</b>    | <b>112,331</b>                    | <b>\$ 4,422,098</b>    |
| <b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>  |                   |                  |                           |                          |                       |                  |                                   |                        |
| 2400 SCHOOL ADMIN SUPPORT SVCS               | 383,852           | 6,554            | 22,000                    | -                        | 15,035                | 11,000           | 2,000                             | \$ 440,441             |
| 2410 PRINCIPAL'S OFFICE                      | 17,620,119        | 5,467,421        | -                         | -                        | 137,853               | 112,187          | 10,372                            | 23,347,952             |
| <b>SRE TOTAL</b>                             | <b>18,003,971</b> | <b>5,473,975</b> | <b>22,000</b>             | <b>-</b>                 | <b>152,888</b>        | <b>123,187</b>   | <b>12,372</b>                     | <b>\$ 23,788,393</b>   |
| <b>SRE 25 BUSINESS SERVICES</b>              |                   |                  |                           |                          |                       |                  |                                   |                        |
| 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                | 43,900           | 8,500                             | 825,098                |
| 2515 PAYROLL SERVICES                        | 398,524           | 121,360          | -                         | -                        | 3,000                 | -                | -                                 | 522,884                |
| 2516 FINANCIAL ACCOUNTING SVCS               | 692,717           | 214,157          | 386,893                   | 6,100                    | 22,300                | 10,400           | 10,100                            | 1,342,667              |
| 2520 PURCHASING SERVICES                     | 406,569           | 123,376          | -                         | 750                      | 13,900                | 8,900            | 1,100                             | 554,595                |
| 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                 |
| <b>SRE TOTAL</b>                             | <b>3,047,441</b>  | <b>936,229</b>   | <b>420,293</b>            | <b>119,350</b>           | <b>61,250</b>         | <b>138,957</b>   | <b>(300,873)</b>                  | <b>\$ 4,422,647</b>    |
| <b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>   |                   |                  |                           |                          |                       |                  |                                   |                        |
| 2600 MAINTENANCE & OPERATIONS                | 10,559,066        | 3,699,269        | 225,852                   | 1,723,040                | 29,800                | 5,860,800        | (9,017,259)                       | \$ 13,080,568          |
| 2610 ADMIN MAINTENANCE & OPS                 | 983,231           | 282,522          | -                         | -                        | 2,650                 | 33,197           | 1,550                             | 1,303,150              |
| 2620 ENVIRONMENTAL SERVICES                  | 178,028           | 52,221           | 23,000                    | 345,736                  | 3,900                 | 1,114            | 4,650                             | 608,649                |
| 2622 BUILDINGS                               | -                 | -                | -                         | -                        | -                     | 112,000          | -                                 | 112,000                |
| 2623 TRADES                                  | -                 | -                | -                         | -                        | -                     | 112,000          | -                                 | 112,000                |
| 2624 HVAC                                    | -                 | -                | -                         | -                        | -                     | 112,000          | -                                 | 112,000                |
| 2627 ENERGY - PHASE I                        | -                 | -                | -                         | -                        | 1,500                 | -                | -                                 | 1,500                  |
| 2631 GROUNDS                                 | -                 | -                | -                         | -                        | -                     | 112,000          | -                                 | 112,000                |
| 2660 SECURITY SERVICES                       | 1,458,740         | 537,144          | 2,841                     | 5,000                    | 1,500                 | 34,041           | 4,859                             | 2,044,125              |
| 2690 OTHER OPERATIONS                        | 344,307           | 134,209          | 5,000                     | 14,000                   | 880                   | 6,800            | (209,359)                         | 295,837                |
| <b>SRE TOTAL</b>                             | <b>13,523,372</b> | <b>4,705,365</b> | <b>256,693</b>            | <b>2,087,776</b>         | <b>40,230</b>         | <b>6,383,952</b> | <b>(9,215,559)</b>                | <b>\$ 17,781,829</b>   |



## 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 &          | ADOPTED               |
|   |                    |                   | SERVICES         | SERVICES         | SERVICES         |                   | OTHER USES          | BUDGET                |
| <b>SRE 28 CENTRAL SUPPORT SERVICES</b>  |                    |                   |                  |                  |                  |                   |                     |                       |
| 2800 CENTRAL SUPPORT SERVICES           | 5,000              | 72                | 550,000          | -                | 20,000           | 252,000           | -                   | \$ 827,072            |
| 2801 CENTRAL SUPPORT SERVICES           | 664,935            | 181,188           | -                | -                | -                | -                 | -                   | 846,123               |
| 2811 PLANNING SERVICES                  | 298,117            | 88,336            | 59,500           | -                | 6,257            | 10,845            | (1,370)             | 461,685               |
| 2814 RESEARCH/EVALUATION SVCS           | 135,096            | 39,542            | 7,500            | -                | 4,250            | 10,250            | 3,500               | 200,138               |
| 2820 COMMUNICATION SERVICES             | 220,412            | 69,666            | 8,000            | -                | 9,230            | 7,551             | 11,800              | 326,659               |
| 2823 PUBLIC COMMUNICATION SERVICES      | 63,174             | 20,626            | -                | -                | -                | -                 | -                   | 83,800                |
| 2830 HUMAN RESOURCES                    | 1,470,695          | 437,098           | 62,368           | 3,500            | 21,450           | 42,641            | 16,093              | 2,053,845             |
| 2832 RECRUITMENT/PLACEMENT SVC          | 193,170            | 62,068            | 55,000           | -                | 2,780            | 98,000            | 15,000              | 426,018               |
| 2834 INSVC TRAINING NON-CERT            | -                  | -                 | 14,000           | -                | 1,604            | -                 | -                   | 15,604                |
| 2835 EMPLOYEE INSURANCE SVCS            | -                  | -                 | 5,000            | -                | 350              | 300               | 200                 | 5,850                 |
| 2839 HORIZONTALS/RECLASS/BVEA           | 3,086              | 653               | -                | -                | -                | -                 | -                   | 3,739                 |
| 2840 INFORMATION SYSTEMS SERVICES       | -                  | -                 | -                | -                | -                | -                 | (4,940,277)         | (4,940,277)           |
| 2841 SUPERVISING INFO SYS SERVICES      | 380,033            | 112,665           | 145,721          | 5,500            | 49,541           | 20,500            | 60,500              | 774,460               |
| 2843 PROGRAMMING SERVICES               | 1,358,875          | 391,186           | 19,004           | 1,886,809        | 24,525           | 7,200             | 3,050               | 3,690,649             |
| 2844 OPERATIONS SERVICES                | 379,726            | 113,199           | 316,300          | 163,363          | 71,250           | 41,250            | 50,050              | 1,135,138             |
| 2845 TELECOMMUNICATIONS                 | 94,821             | 27,977            | 2,500            | 153,813          | 180,000          | -                 | 15,109              | 474,220               |
| 2849 OTHER INFORMATION SYSTEMS SERVICES | 1,070,059          | 334,407           | 5,000            | -                | 20,080           | 26,000            | 5,000               | 1,460,546             |
| 2850 RISK MANAGEMENT SERVICES           | -                  | -                 | -                | -                | 170,000          | -                 | -                   | 170,000               |
| 2890 OTHER SUPPORT SERVICES             | 115,295            | 31,744            | 8,000            | -                | 3,500            | 2,731             | 3,200               | 164,470               |
| <b>SRE TOTAL</b>                        | <b>6,452,494</b>   | <b>1,910,427</b>  | <b>1,257,893</b> | <b>2,212,985</b> | <b>584,817</b>   | <b>519,268</b>    | <b>(4,758,145)</b>  | <b>\$ 8,179,739</b>   |
| <b>GRAND TOTAL</b>                      | <b>217,012,199</b> | <b>66,184,208</b> | <b>5,103,414</b> | <b>5,131,618</b> | <b>2,791,122</b> | <b>12,578,663</b> | <b>(13,707,124)</b> | <b>\$ 295,094,100</b> |



## Project/Program Budgets by Object

### Project Summary

| PROJECT SUMMARY PROGRAM             | 0100's SALARIES    | 0200's BENEFITS   | 0300's PROF/TECH SERVICES | 0400's PROPERTY SERVICES | 0500's OTHER SERVICES | 0600's SUPPLIES   | 0700/0800'S PROPERTY & OTHER USES | 2018-19 ADOPTED BUDGET |
|-------------------------------------|--------------------|-------------------|---------------------------|--------------------------|-----------------------|-------------------|-----------------------------------|------------------------|
| 0000 SCHOOL/DEPT WIDE               | \$ 172,196,606     | \$ 52,019,477     | \$ 3,683,044              | \$ 4,742,480             | \$ 1,229,449          | \$ 11,670,493     | \$ (13,991,114)                   | \$ 231,550,435         |
| 0013 K-3 LITERACY                   | -                  | -                 | -                         | -                        | -                     | 300               | -                                 | 300                    |
| 0017 ELEMENTARY LITERACY            | 2,218,454          | 666,245           | -                         | -                        | -                     | 12,175            | -                                 | 2,896,874              |
| 0021 CHOICE                         | 411,564            | 123,533           | -                         | -                        | -                     | 900               | -                                 | 535,997                |
| 0027 MIDDLE LEVEL LITERACY          | 439,412            | 131,900           | -                         | -                        | -                     | -                 | -                                 | 571,312                |
| 0031 DROPOUT PREVENTION             | 1,141,470          | 364,085           | 471,725                   | -                        | -                     | 15,500            | -                                 | 1,992,780              |
| 0032 PASSAGES                       | 160,671            | 48,573            | -                         | -                        | -                     | -                 | -                                 | 209,244                |
| 0034 CONNECTIONS                    | 206,286            | 61,876            | -                         | -                        | -                     | 1,905             | -                                 | 270,067                |
| 0035 MULTI-CULTURAL                 | 131,712            | 39,544            | -                         | -                        | -                     | -                 | -                                 | 171,256                |
| 0036 SECONDARY LEVEL LITERACY       | 330,152            | 99,019            | -                         | -                        | -                     | -                 | -                                 | 429,171                |
| 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             | 98,776             | 29,648            | -                         | -                        | -                     | -                 | -                                 | 128,424                |
| 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            | 390,435            | 176,243           | 20,000                    | -                        | -                     | 602               | -                                 | 587,280                |
| 0073 TAG - DISTRICT PROGRAMS        | 349,416            | 104,091           | -                         | -                        | 158,394               | 10,000            | -                                 | 621,901                |
| 0089 SUMMER ONLINE                  | 140,363            | 32,917            | -                         | -                        | 61,000                | 1,000             | 300                               | 235,580                |
| 0094 STUDENT ACHIEVEMENT            | 50,550             | 10,692            | -                         | -                        | -                     | 137,000           | -                                 | 198,242                |
| 0095 PARTNERS IN EDUCATION          | -                  | 900               | 1,000                     | -                        | 4,700                 | 4,300             | 2,000                             | 12,900                 |
| 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        | 5,215,684          | 1,538,261         | 692                       | -                        | -                     | 30,367            | 865                               | 6,785,869              |
| 2001 IB PROGRAM                     | 162,760            | 47,545            | 3,700                     | -                        | 29,500                | 7,000             | 33,600                            | 284,105                |
| 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               | 99,075             | 29,681            | 32,000                    | -                        | -                     | -                 | 5,000                             | 165,756                |
| 2204 RECRUITMENT                    | 36,752             | 13,202            | -                         | -                        | 2,780                 | -                 | -                                 | 52,734                 |
| 2205 INDUCTION                      | 212,533            | 58,174            | 4,000                     | -                        | 15,587                | 10,852            | 4,000                             | 305,146                |
| 2215 CULTURAL DIVERSITY             | 6,700              | 1,417             | 14,128                    | -                        | 3,742                 | 32,063            | 7,000                             | 65,050                 |
| 2216 FIRST AID TRAINING             | 4,519              | 956               | -                         | -                        | -                     | 2,500             | 8,000                             | 15,975                 |
| 2218 CURRICULUM DEVELOPMENT COUNCIL | 7,760              | 1,984             | -                         | -                        | -                     | -                 | -                                 | 9,744                  |
| 2236 SUPERVISION-LIT/LANG           | 453,679            | 133,717           | 5,411                     | 2,681                    | 10,471                | 79,196            | 765                               | 685,920                |
| 2391 ELEM EDUCATION SUPPORT         | 135,675            | 37,922            | -                         | 1,300                    | 18,455                | 5,081             | 3,150                             | 201,583                |
| 2393 SECONDARY ED SUPPORT           | 197,638            | 53,613            | 2,000                     | 1,700                    | 18,500                | 7,340             | 7,147                             | 287,938                |
| 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            | 1,719,465          | 515,776           | 13,836                    | 14,945                   | 2,100                 | 140,257           | 4,814                             | 2,411,193              |
| 3130 STATE ECEA SPECIAL ED          | 28,890,802         | 9,344,857         | 46,456                    | 10,426                   | 1,154,520             | 79,454            | 33,669                            | 39,560,184             |
| 3150 STATE TALENTED & GIFTED        | 252,111            | 72,059            | 9,000                     | -                        | 6,132                 | 97,383            | 2,600                             | 439,285                |
| 3206 READ ACT                       | -                  | -                 | 462,343                   | -                        | -                     | -                 | -                                 | 462,343                |
| 9003 MEDICAID                       | 885,180            | 281,355           | 19,000                    | 3,250                    | 20,000                | 193,330           | 151,500                           | 1,553,615              |
| <b>GRAND TOTAL</b>                  | <b>217,012,199</b> | <b>66,184,208</b> | <b>5,103,414</b>          | <b>5,131,618</b>         | <b>2,791,122</b>      | <b>12,578,663</b> | <b>(13,707,124)</b>               | <b>\$ 295,094,100</b>  |



## Project/Program Budgets by Object (continued)

### Project Detail

| PROJECT<br>PROGRAM                  |             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2018-19<br>PROPOSED<br>BUDGET |
|-------------------------------------|-------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|---|-------------------------------|
| <b>0000 SCHOOL/DEPT WIDE</b>        |             |                    |                    |                                 |                                |                             |                    |   |                               |
| 0010 GEN ELEMENTARY ED              | 0000 - 0010 | 40,452,968         | 12,494,791         | 3,819                           | 246,586                        | 6,028                       | 1,037,348          | 30,009                                  | 54,271,549                    |
| 0020 GEN MIDDLE EDUCATION           | 0000 - 0020 | 23,517,148         | 7,133,096          | 267                             | 110,450                        | 13,232                      | 333,577            | 16,583                                  | 31,124,353                    |
| 0030 GEN HIGH SCHOOL EDUCATION      | 0000 - 0030 | 31,943,723         | 9,640,200          | 11,020                          | 158,329                        | 53,911                      | 401,621            | 61,064                                  | 42,269,868                    |
| 0040 GEN PRESCHOOL EDUCATION        | 0000 - 0040 | -                  | -                  | -                               | -                              | -                           | 78,325             | -                                       | 78,325                        |
| 0060 INTEGRATED EDUCATION           | 0000 - 0060 | 1,331,017          | 406,071            | -                               | 86,673                         | 3,177                       | 68,831             | 3,259                                   | 1,899,028                     |
| 0080 LIBRARY INSTRUCTION            | 0000 - 0080 | 93,585             | 43,970             | -                               | 850                            | -                           | 103,333            | 3,294                                   | 245,032                       |
| 0090 OTHER GEN EDUCATION            | 0000 - 0090 | 4,953,906          | 548,373            | 328,552                         | -                              | 111,268                     | 745,625            | (1,730)                                 | 6,685,994                     |
| 0093 HOMEBOUND/HOSPITAL             | 0000 - 0093 | 20,720             | 4,382              | -                               | -                              | -                           | -                  | -                                       | 25,102                        |
| 0200 ART                            | 0000 - 0200 | 2,269,952          | 681,841            | -                               | -                              | -                           | -                  | 31,691                                  | 2,983,484                     |
| 0231 METALWORK AND JEWELRY          | 0000 - 0231 | -                  | -                  | -                               | -                              | -                           | -                  | 340                                     | 340                           |
| 0260 PHOTOGRAPHY                    | 0000 - 0260 | -                  | -                  | -                               | -                              | -                           | -                  | 600                                     | 600                           |
| 0300 BUSINESS EDUCATION             | 0000 - 0300 | -                  | -                  | -                               | -                              | -                           | -                  | 186                                     | 6,958                         |
| 0500 LANG ARTS ENGLISH              | 0000 - 0500 | 41,150             | 8,704              | -                               | -                              | -                           | 239,014            | -                                       | 288,868                       |
| 0510 LANGUAGE SKILLS                | 0000 - 0510 | -                  | -                  | -                               | -                              | -                           | 7,246              | -                                       | 7,246                         |
| 0511 READING                        | 0000 - 0511 | -                  | -                  | -                               | -                              | -                           | 1,106              | -                                       | 1,106                         |
| 0543 JOURNALISM                     | 0000 - 0543 | -                  | -                  | -                               | -                              | -                           | 522                | -                                       | 522                           |
| 0550 SPEECH                         | 0000 - 0550 | -                  | -                  | -                               | -                              | -                           | 1,187              | 1,000                                   | 2,187                         |
| 0560 DRAMA                          | 0000 - 0560 | -                  | -                  | -                               | -                              | -                           | 1,100              | -                                       | 1,100                         |
| 0600 FOREIGN LANGUAGES              | 0000 - 0600 | -                  | -                  | -                               | -                              | -                           | 18,576             | -                                       | 18,576                        |
| 0810 HEALTH EDUCATION               | 0000 - 0810 | -                  | -                  | -                               | -                              | -                           | 3,407              | -                                       | 3,407                         |
| 0830 PHYSICAL EDUCATION             | 0000 - 0830 | 2,280,449          | 684,069            | -                               | -                              | -                           | 19,176             | 1,110                                   | 2,984,804                     |
| 0920 HOME EC FAMILY FOCUS           | 0000 - 0920 | -                  | -                  | -                               | -                              | -                           | 5,724              | -                                       | 5,724                         |
| 0926 FOOD AND NUTRITION             | 0000 - 0926 | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | 500                           |
| 1000 INDUST ARTS/TECHNOLOGY         | 0000 - 1000 | -                  | -                  | -                               | -                              | -                           | 8,925              | 850                                     | 9,775                         |
| 1100 MATHEMATICS                    | 0000 - 1100 | -                  | -                  | -                               | -                              | -                           | 463,963            | -                                       | 463,963                       |
| 1210 MUSIC GENERAL                  | 0000 - 1210 | 2,280,350          | 684,048            | 200                             | -                              | -                           | 15,289             | 500                                     | 2,980,387                     |
| 1240 MUSIC VOCAL                    | 0000 - 1240 | -                  | -                  | -                               | -                              | -                           | 5,472              | 306                                     | 5,778                         |
| 1250 MUSIC INSTRUMENTAL             | 0000 - 1250 | 2,205,983          | 662,285            | -                               | 80                             | -                           | 11,476             | 712                                     | 2,880,536                     |
| 1251 CONCERT BAND                   | 0000 - 1251 | -                  | -                  | -                               | -                              | -                           | 1,145              | -                                       | 1,145                         |
| 1255 ORCHESTRA FULL                 | 0000 - 1255 | -                  | -                  | -                               | -                              | -                           | 970                | -                                       | 970                           |
| 1256 ORCHESTRA, STRING              | 0000 - 1256 | -                  | -                  | -                               | -                              | -                           | 700                | -                                       | 700                           |
| 1300 NATURAL SCIENCE                | 0000 - 1300 | -                  | -                  | -                               | -                              | -                           | 47,500             | -                                       | 47,500                        |
| 1310 GEN SCIENCE                    | 0000 - 1310 | -                  | -                  | -                               | -                              | -                           | 39,587             | 2,819                                   | 42,406                        |
| 1500 SOCIAL SCIENCES                | 0000 - 1500 | -                  | -                  | -                               | -                              | -                           | 34,642             | -                                       | 34,642                        |
| 1600 COMPUTER TECHNOLOGY            | 0000 - 1600 | -                  | -                  | -                               | -                              | -                           | 3,412              | 12,069                                  | 15,481                        |
| 1690 OTHER COMPUTER TECHNOLOGY      | 0000 - 1690 | 860                | -                  | -                               | -                              | -                           | 418                | -                                       | 1,278                         |
| 1808 INTRAMURALS - GENERAL          | 0000 - 1808 | 313,683            | 66,343             | -                               | -                              | -                           | -                  | -                                       | 380,026                       |
| 1910 ELEM SPONSOR STUDENT ACT       | 0000 - 1910 | 45,885             | 9,704              | -                               | -                              | -                           | -                  | -                                       | 55,589                        |
| 1920 MIDDLE SPONSOR STUDENT A       | 0000 - 1920 | 102,492            | 21,677             | -                               | -                              | -                           | -                  | -                                       | 124,169                       |
| 1930 HIGH SPONSOR STUDENT ACT       | 0000 - 1930 | 464,703            | 98,284             | -                               | -                              | -                           | -                  | -                                       | 562,987                       |
| 1935 CHEER/POMS                     | 0000 - 1935 | 85,944             | 18,177             | -                               | -                              | -                           | -                  | -                                       | 104,121                       |
| 2100 SUPPORT SERVICES-STUDENT       | 0000 - 2100 | 480,570            | 138,411            | 30,000                          | -                              | 20,000                      | 94,733             | -                                       | 763,714                       |
| 2113 SOCIAL WORK SERVICES           | 0000 - 2113 | 116,243            | 46,250             | -                               | -                              | -                           | -                  | -                                       | 162,493                       |
| 2114 STUDENT ACCOUNTING             | 0000 - 2114 | 481,399            | 146,760            | 17,008                          | 2,514                          | 1,500                       | 3,611              | 750                                     | 653,542                       |
| 2122 COUNSELING SERVICES            | 0000 - 2122 | 5,357,656          | 1,605,843          | 4,300                           | -                              | 16,068                      | 12,502             | 1,613                                   | 6,997,982                     |
| 2123 COUNSELING SERVICES            | 0000 - 2123 | 107,503            | 31,516             | -                               | -                              | -                           | -                  | -                                       | 139,019                       |
| 2126 PLACEMENT SERVICES             | 0000 - 2126 | -                  | -                  | -                               | -                              | -                           | 318                | -                                       | 318                           |
| 2134 NURSING SERVICES               | 0000 - 2134 | 819,087            | 257,657            | 14,000                          | 2,000                          | 6,150                       | 3,419              | 2,200                                   | 1,104,513                     |
| 2139 OTHER HLTH SVCS-MEDICAID       | 0000 - 2139 | 478,183            | 224,985            | -                               | -                              | -                           | 200                | 2,500                                   | 705,868                       |
| 2190 OTHER SUPPORT SERVICES-STUDENT | 0000 - 2190 | 281,660            | 86,894             | -                               | -                              | -                           | -                  | -                                       | 368,554                       |



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

| PROJECT<br>PROGRAM                       |             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|--|-------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|---|------------------------------|
| <b>0000 SCHOOL/DEPT WIDE (continued)</b> |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2200 INSTRUCTIONAL STAFF SPVRT           | 0000 - 2200 | 24,500             | 4,295              | 323,200                         | -                              | 27,000                      | 481,896            | -                                       | \$ 860,891                   |
| 2210 IMPROVEMENT INSTRUCT SVCS           | 0000 - 2210 | 1,881,360          | 540,354            | -                               | -                              | 2,610                       | -                  | -                                       | 2,424,324                    |
| 2211 ADMIN LEARNING SERVICES             | 0000 - 2211 | 71,718             | 22,422             | -                               | 6,250                          | 2,000                       | 11,000             | 5,964                                   | 119,354                      |
| 2212 CURRICULUM DEVELOPMENT              | 0000 - 2212 | 100,453            | 31,658             | -                               | -                              | -                           | 51,387             | -                                       | 183,498                      |
| 2213 STAFF DEVELOPMENT                   | 0000 - 2213 | 328,180            | 254,075            | 7,796                           | -                              | 3,450                       | 30,449             | 8,373                                   | 632,323                      |
| 2214 EVALUATION INSTRUCT SVCS            | 0000 - 2214 | 610,810            | 168,184            | 56,250                          | -                              | -                           | 2,106              | 4,106                                   | 841,456                      |
| 2219 LEARNING MATERIALS CENTER           | 0000 - 2219 | 57,876             | 19,496             | -                               | -                              | -                           | -                  | -                                       | 77,372                       |
| 2220 MEDIA SUPPORT SVCS                  | 0000 - 2220 | 626,792            | 212,356            | -                               | -                              | -                           | -                  | -                                       | 839,148                      |
| 2222 LIBRARY SUPPORT SVCS                | 0000 - 2222 | 3,860,611          | 1,160,137          | -                               | -                              | -                           | 45,749             | 1,597                                   | 5,068,094                    |
| 2223 AUDIOVISUAL SERVICES                | 0000 - 2223 | -                  | -                  | -                               | 58,173                         | 3,347                       | 260                | 2,273                                   | 64,053                       |
| 2225 INSTRUCTIONAL TECHNOLOGY            | 0000 - 2225 | 578,404            | 177,669            | -                               | -                              | 6,200                       | 4,000              | 10,000                                  | 776,273                      |
| 2231 ADMIN SPECIAL EDUCATION             | 0000 - 2231 | 564,396            | 159,941            | -                               | -                              | -                           | -                  | -                                       | 724,337                      |
| 2300 ADMIN GEN SUPPORT SVCS              | 0000 - 2300 | 15,000             | 217                | 8,000                           | 1,000                          | 19,000                      | 9,500              | 12,500                                  | 65,217                       |
| 2304 ADMIN GEN SUPPORT SVCS              | 0000 - 2304 | 1,172,209          | 316,930            | -                               | -                              | -                           | -                  | -                                       | 1,489,139                    |
| 2311 ADMIN BOE BOARD OF ED               | 0000 - 2311 | -                  | -                  | 7,300                           | 1,200                          | 14,500                      | 3,571              | 25,134                                  | 51,705                       |
| 2312 BOE SECTRY BOARD OF ED              | 0000 - 2312 | 35,006             | 10,807             | -                               | -                              | -                           | -                  | -                                       | 45,813                       |
| 2314 ELECTION SERVICES                   | 0000 - 2314 | -                  | -                  | 81,100                          | -                              | -                           | -                  | -                                       | 81,100                       |
| 2315 LEGAL SERVICES                      | 0000 - 2315 | 68,834             | 22,433             | 54,977                          | -                              | 2,500                       | 3,650              | 500                                     | 152,894                      |
| 2316 TAX COLLECTION FEES                 | 0000 - 2316 | -                  | -                  | 577,000                         | -                              | -                           | -                  | -                                       | 577,000                      |
| 2317 AUDIT SERVICES                      | 0000 - 2317 | -                  | -                  | 61,735                          | -                              | -                           | -                  | -                                       | 61,735                       |
| 2318 STAFF NEGOTIATIONS SVCS             | 0000 - 2318 | 231,072            | 62,368             | 16,576                          | -                              | -                           | 500                | -                                       | 310,516                      |
| 2321 SUPERINTENDENT                      | 0000 - 2321 | 477,895            | 135,987            | 45,065                          | 1,600                          | 82,452                      | 22,048             | 63,000                                  | 828,047                      |
| 2322 COMMUNITY RELATIONS                 | 0000 - 2322 | -                  | -                  | 100,000                         | -                              | -                           | -                  | -                                       | 100,000                      |
| 2323 GRANT PROCUREMENT/LOBBYING          | 0000 - 2323 | 89,383             | 24,428             | -                               | -                              | 1,000                       | 1,500              | -                                       | 116,311                      |
| 2390 OTHER SUPPORT SERVICES              | 0000 - 2390 | -                  | -                  | -                               | -                              | 3,200                       | 1,500              | 900                                     | 5,600                        |
| 2400 SCHOOL ADMIN SUPPORT SVC            | 0000 - 2400 | 370,000            | 3,624              | -                               | -                              | -                           | -                  | -                                       | 373,624                      |
| 2410 PRINCIPAL'S OFFICE                  | 0000 - 2410 | 17,620,119         | 5,467,421          | -                               | -                              | 137,853                     | 111,187            | 10,072                                  | 23,346,652                   |
| 2500 BUSINESS SUPPORT SERVICES           | 0000 - 2500 | 20,000             | 290                | -                               | -                              | -                           | -                  | -                                       | 20,290                       |
| 2511 ADMIN BUSINESS SERVICES             | 0000 - 2511 | 247,750            | 68,346             | -                               | -                              | -                           | -                  | -                                       | 316,096                      |
| 2513 BUDGETING SERVICES                  | 0000 - 2513 | 561,025            | 170,923            | 23,400                          | 500                            | 16,850                      | 43,900             | 8,500                                   | 825,098                      |
| 2515 PAYROLL SERVICES                    | 0000 - 2515 | 398,524            | 121,360            | -                               | -                              | 3,000                       | -                  | -                                       | 522,884                      |
| 2516 FINANCIAL ACCOUNTING SERVICES       | 0000 - 2516 | 692,717            | 214,157            | 386,893                         | 6,100                          | 22,300                      | 10,400             | 10,100                                  | 1,342,667                    |
| 2520 PURCHASING SERVICES                 | 0000 - 2520 | 406,569            | 123,376            | -                               | 750                            | 13,900                      | 8,900              | 1,100                                   | 554,595                      |
| 2530 WAREHOUSING/DISTRIBUTING            | 0000 - 2530 | 554,194            | 182,564            | 5,000                           | 6,400                          | 5,200                       | 4,600              | 40,500                                  | 798,458                      |
| 2535 WAREHOUSE INVENTORY ADJ             | 0000 - 2535 | -                  | -                  | -                               | -                              | -                           | 16,157             | -                                       | 16,157                       |
| 2540 PRINT/PUBLISH/DUPLICATE             | 0000 - 2540 | 166,662            | 55,213             | 5,000                           | 98,000                         | -                           | 55,000             | (361,073)                               | 18,802                       |
| 2600 MAINTENANCE & OPERATIONS            | 0000 - 2600 | 10,559,066         | 3,699,269          | 225,852                         | 1,723,040                      | 29,800                      | 5,560,800          | (9,017,259)                             | 12,780,568                   |
| 2610 ADMIN MAINTENANCE & OPS             | 0000 - 2610 | 983,231            | 282,522            | -                               | -                              | 2,650                       | 33,197             | 1,550                                   | 1,303,150                    |
| 2620 ENVIRONMENTAL SERVICES              | 0000 - 2620 | 178,028            | 52,221             | 23,000                          | -                              | 3,900                       | 1,114              | 4,650                                   | 262,913                      |
| 2622 BUILDINGS                           | 0000 - 2622 | -                  | -                  | -                               | -                              | -                           | 187,000            | -                                       | 187,000                      |
| 2623 TRADES                              | 0000 - 2623 | -                  | -                  | -                               | -                              | -                           | 187,000            | -                                       | 187,000                      |
| 2624 HVAC                                | 0000 - 2624 | -                  | -                  | -                               | -                              | -                           | 187,000            | -                                       | 187,000                      |
| 2627 ENERGY - PHASE I                    | 0000 - 2627 | -                  | -                  | -                               | -                              | 1,500                       | -                  | -                                       | 1,500                        |
| 2631 GROUNDS                             | 0000 - 2631 | -                  | -                  | -                               | -                              | -                           | 187,000            | -                                       | 187,000                      |
| 2660 SECURITY SERVICES                   | 0000 - 2660 | 1,458,740          | 537,144            | 2,841                           | 5,000                          | 1,500                       | 34,041             | 4,859                                   | 2,044,125                    |
| 2690 OTHER OPERATIONS                    | 0000 - 2690 | 344,307            | 134,209            | 5,000                           | 14,000                         | 880                         | 6,800              | (209,359)                               | 295,837                      |
| 2800 CENTRAL SUPPORT SERVICES            | 0000 - 2800 | 5,000              | 72                 | 550,000                         | -                              | 20,000                      | 252,000            | -                                       | 827,072                      |
| 2801 CENTRAL SUPPORT SERVICES            | 0000 - 2801 | 664,935            | 181,188            | -                               | -                              | -                           | -                  | -                                       | 846,123                      |
| 2811 PLANNING SERVICES                   | 0000 - 2811 | 160,046            | 50,519             | 59,500                          | -                              | 3,397                       | 4,155              | (1,820)                                 | 275,797                      |
| 2814 RESEARCH/EVALUATION SERVICES        | 0000 - 2814 | 135,096            | 39,542             | 7,500                           | -                              | 4,250                       | 10,250             | 3,500                                   | 200,138                      |
| 2820 COMMUNICATION SERVICES              | 0000 - 2820 | 220,412            | 69,666             | 8,000                           | -                              | 9,230                       | 7,551              | 11,800                                  | 326,659                      |
| 2823 PUBLIC COMMUNICATION SERVICES       | 0000 - 2823 | 63,174             | 20,626             | -                               | -                              | -                           | -                  | -                                       | 83,800                       |
| 2830 HUMAN RESOURCES                     | 0000 - 2830 | 1,406,300          | 416,211            | 62,368                          | 3,500                          | 21,450                      | 42,641             | 16,093                                  | 1,968,563                    |
| 2832 RECRUITMENT/PLACEMENT SERVICES      | 0000 - 2832 | 156,418            | 48,866             | 55,000                          | -                              | -                           | 98,000             | 15,000                                  | 373,284                      |
| 2834 INSVC TRAINING NON-CERT             | 0000 - 2834 | -                  | -                  | 14,000                          | -                              | 1,604                       | -                  | -                                       | 15,604                       |
| 2835 EMPLOYEE INSURANCE SERVICES         | 0000 - 2835 | -                  | -                  | 5,000                           | -                              | 350                         | 300                | 200                                     | 5,850                        |
| 2839 HORIZONTALS/RECLASS/BVEA            | 0000 - 2839 | 3,086              | 653                | -                               | -                              | -                           | -                  | -                                       | 3,739                        |
| 2840 INFORMATION SYSTEMS SERVICES        | 0000 - 2840 | -                  | -                  | -                               | -                              | -                           | -                  | (4,940,277)                             | (4,940,277)                  |
| 2841 SUPERVISING INFO SYS SERVICES       | 0000 - 2841 | 380,033            | 112,665            | 145,721                         | 5,500                          | 49,541                      | 20,500             | 60,500                                  | 774,460                      |
| 2843 PROGRAMMING SERVICES                | 0000 - 2843 | 1,358,875          | 391,186            | 19,004                          | 1,886,809                      | 24,525                      | 7,200              | 3,050                                   | 3,690,649                    |
| 2844 OPERATIONS SERVICES                 | 0000 - 2844 | 379,726            | 113,199            | 316,300                         | 163,363                        | 71,250                      | 41,250             | 50,050                                  | 1,135,138                    |
| 2845 TELECOMMUNICATIONS                  | 0000 - 2845 | 94,821             | 27,977             | 2,500                           | 153,813                        | 180,000                     | -                  | 15,109                                  | 474,220                      |
| 2849 OTHER INFORMATION SERVICES          | 0000 - 2849 | 1,070,059          | 334,407            | 5,000                           | -                              | 20,080                      | 26,000             | 5,000                                   | 1,460,546                    |
| 2850 RISK MANAGEMENT SERVICES            | 0000 - 2850 | -                  | -                  | -                               | -                              | 170,000                     | -                  | -                                       | 170,000                      |
| 2890 OTHER SUPPORT SERVICES CENTRAL      | 0000 - 2890 | 115,295            | 31,744             | 8,000                           | -                              | 3,500                       | 2,731              | 3,200                                   | 164,470                      |
| 8916 JITSUY GO HIGH SCH PROGRAM          | 0000 - 8916 | 1,080              | 229                | -                               | -                              | 12,346                      | 800                | 400                                     | 14,855                       |
| <b>PROJECT TOTAL</b>                     |             | <b>172,196,606</b> | <b>52,019,477</b>  | <b>3,683,044</b>                | <b>4,742,480</b>               | <b>1,229,449</b>            | <b>11,670,493</b>  | <b>(13,991,114)</b>                     | <b>\$ 231,550,435</b>        |



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

| PROJECT<br>PROGRAM                                       | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|--|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|---|------------------------------|
| <b>0013 K-3 ENGLISH LANGUAGE DEVELOPMENT</b>             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0010 GEN ELEMENTARY ED 0013 - 0010                       | -                  | -                  | -                               | -                              | -                           | 300                | -                                       | \$ 300                       |
| <b>PROJECT TOTAL</b>                                     | -                  | -                  | -                               | -                              | -                           | 300                | -                                       | \$ 300                       |
| <b>0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT</b>      |                    |                    |                                 |                                |                             |                    |   |                              |
| 0010 GEN ELEMENTARY ED 0017 - 0010                       | 2,217,953          | 666,139            | -                               | -                              | -                           | -                  | -                                       | \$ 2,884,092                 |
| 0060 INTEGRATED EDUCATION 0017 - 0060                    | 501                | 106                | -                               | -                              | -                           | -                  | -                                       | 607                          |
| 2210 IMPROVEMENT INSTRUCT SVCS 0017 - 2210               | -                  | -                  | -                               | -                              | -                           | 12,175             | -                                       | 12,175                       |
| <b>PROJECT TOTAL</b>                                     | <b>2,218,454</b>   | <b>666,245</b>     | -                               | -                              | -                           | <b>12,175</b>      | -                                       | \$ <b>2,896,874</b>          |
| <b>0021 CHOICE</b>                                       |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION 0021 - 0020                    | 411,564            | 123,533            | -                               | -                              | -                           | 900                | -                                       | \$ 535,997                   |
| <b>PROJECT TOTAL</b>                                     | <b>411,564</b>     | <b>123,533</b>     | -                               | -                              | -                           | <b>900</b>         | -                                       | \$ <b>535,997</b>            |
| <b>0027 MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT</b>    |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION 0027 - 0020                    | 439,412            | 131,900            | -                               | -                              | -                           | -                  | -                                       | \$ 571,312                   |
| <b>PROJECT TOTAL</b>                                     | <b>439,412</b>     | <b>131,900</b>     | -                               | -                              | -                           | -                  | -                                       | \$ <b>571,312</b>            |
| <b>0031 DROPOUT PREVENTION</b>                           |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION 0031 - 0020                    | -                  | -                  | 18,000                          | -                              | -                           | -                  | -                                       | \$ 18,000                    |
| 0030 GEN HIGH SCHOOL EDUCATION 0031 - 0030               | 744,910            | 222,180            | 453,725                         | -                              | -                           | 15,500             | -                                       | 1,436,315                    |
| 2112 ATTENDANCE SERVICES 0031 - 2112                     | 204,637            | 65,286             | -                               | -                              | -                           | -                  | -                                       | 269,923                      |
| 2113 SOCIAL WORK SERVICES 0031 - 2113                    | 191,923            | 76,619             | -                               | -                              | -                           | -                  | -                                       | 268,542                      |
| <b>PROJECT TOTAL</b>                                     | <b>1,141,470</b>   | <b>364,085</b>     | <b>471,725</b>                  | -                              | -                           | <b>15,500</b>      | -                                       | \$ <b>1,992,780</b>          |
| <b>0032 PASSAGES</b>                                     |                    |                    |                                 |                                |                             |                    |   |                              |
| 0030 GEN HIGH SCHOOL ED 0032 - 0030                      | 160,671            | 48,573             | -                               | -                              | -                           | -                  | -                                       | \$ 209,244                   |
| <b>PROJECT TOTAL</b>                                     | <b>160,671</b>     | <b>48,573</b>      | -                               | -                              | -                           | -                  | -                                       | \$ <b>209,244</b>            |
| <b>0034 CONNECTIONS</b>                                  |                    |                    |                                 |                                |                             |                    |   |                              |
| 0030 GEN HIGH SCHOOL ED 0034 - 0030                      | 206,286            | 61,876             | -                               | -                              | -                           | 1,905              | -                                       | \$ 270,067                   |
| <b>PROJECT TOTAL</b>                                     | <b>206,286</b>     | <b>61,876</b>      | -                               | -                              | -                           | <b>1,905</b>       | -                                       | \$ <b>270,067</b>            |
| <b>0035 MULTI-CULTURAL</b>                               |                    |                    |                                 |                                |                             |                    |   |                              |
| 0030 GEN HIGH SCHOOL ED 0035 - 0030                      | 131,712            | 39,544             | -                               | -                              | -                           | -                  | -                                       | \$ 171,256                   |
| <b>PROJECT TOTAL</b>                                     | <b>131,712</b>     | <b>39,544</b>      | -                               | -                              | -                           | -                  | -                                       | \$ <b>171,256</b>            |
| <b>0036 SECONDARY LEVEL ENGLISH LANGUAGE DEVELOPMENT</b> |                    |                    |                                 |                                |                             |                    |   |                              |
| 0030 GEN HIGH SCHOOL ED 0036 - 0030                      | 330,152            | 99,019             | -                               | -                              | -                           | -                  | -                                       | \$ 429,171                   |
| <b>PROJECT TOTAL</b>                                     | <b>330,152</b>     | <b>99,019</b>      | -                               | -                              | -                           | -                  | -                                       | \$ <b>429,171</b>            |
| <b>0037 EXPELLED STUDENT SERVICES</b>                    |                    |                    |                                 |                                |                             |                    |   |                              |
| 0030 GEN HIGH SCHOOL ED 0037 - 0030                      | -                  | -                  | -                               | -                              | 2,800                       | 1,200              | -                                       | \$ 4,000                     |
| <b>PROJECT TOTAL</b>                                     | -                  | -                  | -                               | -                              | <b>2,800</b>                | <b>1,200</b>       | -                                       | \$ <b>4,000</b>              |
| <b>0038 HIGH SCHOOL OPTIONS</b>                          |                    |                    |                                 |                                |                             |                    |   |                              |
| 0030 GEN HIGH SCHOOL EDUCATION 0038 - 0030               | 5,000              | 1,057              | 20,000                          | -                              | 4,897                       | -                  | -                                       | \$ 30,954                    |
| <b>PROJECT TOTAL</b>                                     | <b>5,000</b>       | <b>1,057</b>       | <b>20,000</b>                   | -                              | <b>4,897</b>                | -                  | -                                       | \$ <b>30,954</b>             |
| <b>0039 ADVANCED PLACEMENT</b>                           |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION 0039 - 0020                    | 49,388             | 14,824             | -                               | -                              | -                           | -                  | -                                       | \$ 64,212                    |
| 0030 GEN HIGH SCHOOL EDUCATION 0039 - 0030               | 49,388             | 14,824             | -                               | -                              | -                           | -                  | -                                       | 64,212                       |
| <b>PROJECT TOTAL</b>                                     | <b>98,776</b>      | <b>29,648</b>      | -                               | -                              | -                           | -                  | -                                       | \$ <b>128,424</b>            |
| <b>0040 AVID</b>   |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION 0040 - 0020                    | 1,750              | 370                | 16,800                          | -                              | 8,000                       | 3,263              | 17,000                                  | \$ 47,183                    |
| 0030 GEN HIGH SCHOOL EDUCATION 0040 - 0030               | 40,604             | 11,523             | -                               | -                              | -                           | -                  | -                                       | 52,127                       |
| 2213 STAFF DEVELOPMENT 0040 - 2213                       | -                  | -                  | -                               | -                              | 22,000                      | -                  | -                                       | 22,000                       |
| <b>PROJECT TOTAL</b>                                     | <b>42,354</b>      | <b>11,893</b>      | <b>16,800</b>                   | -                              | <b>30,000</b>               | <b>3,263</b>       | <b>17,000</b>                           | \$ <b>121,310</b>            |
| <b>0066 INTERDISCIPLINARY ED</b>                         |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION 0066 - 0020                    | -                  | -                  | -                               | -                              | -                           | 1,000              | -                                       | \$ 1,000                     |
| <b>PROJECT TOTAL</b>                                     | -                  | -                  | -                               | -                              | -                           | <b>1,000</b>       | -                                       | \$ <b>1,000</b>              |



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

| PROJECT<br>PROGRAM                      |             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|---|-------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|---|------------------------------|
| <b>0066 INTERDISCIPLINARY ED</b>        |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION               | 0066 - 0020 | -                  | -                  | -                               | -                              | -                           | 1,000              | -                                       | \$ 1,000                     |
| <b>PROJECT TOTAL</b>                    |             | -                  | -                  | -                               | -                              | -                           | <b>1,000</b>       | -                                       | <b>\$ 1,000</b>              |
| <b>0067 INTERDISCIPLINARY ED</b>        |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION               | 0067 - 0020 | -                  | -                  | -                               | -                              | -                           | 1,000              | -                                       | \$ 1,000                     |
| <b>PROJECT TOTAL</b>                    |             | -                  | -                  | -                               | -                              | -                           | <b>1,000</b>       | -                                       | <b>\$ 1,000</b>              |
| <b>0068 INTERDISCIPLINARY ED</b>        |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION               | 0068 - 0020 | -                  | -                  | -                               | -                              | -                           | 1,000              | -                                       | \$ 1,000                     |
| 0030 GEN HIGH SCHOOL EDUCATION          | 0068 - 0030 | -                  | -                  | -                               | 1,500                          | -                           | 131                | -                                       | 1,631                        |
| <b>PROJECT TOTAL</b>                    |             | -                  | -                  | -                               | <b>1,500</b>                   | -                           | <b>1,131</b>       | -                                       | <b>\$ 2,631</b>              |
| <b>0069 INTERDISCIPLINARY ED</b>        |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION               | 0069 - 0020 | -                  | -                  | -                               | -                              | -                           | -                  | 130                                     | \$ 130                       |
| <b>PROJECT TOTAL</b>                    |             | -                  | -                  | -                               | -                              | -                           | -                  | <b>130</b>                              | <b>\$ 130</b>                |
| <b>0071 TALENTED &amp; GIFTED (SRA)</b> |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0070 TALENTED AND GIFTED                | 0071 - 0070 | -                  | -                  | 300                             | -                              | 200                         | 9,255              | -                                       | \$ 9,755                     |
| 0550 SPEECH                             | 0071 - 0550 | -                  | -                  | -                               | -                              | -                           | 1,255              | -                                       | 1,255                        |
| <b>PROJECT TOTAL</b>                    |             | -                  | -                  | <b>300</b>                      | -                              | <b>200</b>                  | <b>10,510</b>      | -                                       | <b>\$ 11,010</b>             |
| <b>0072 TALENTED AND GIFTED</b>         |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0070 TALENTED AND GIFTED                | 0072 - 0070 | 318,224            | 153,691            | -                               | -                              | -                           | 602                | -                                       | \$ 472,517                   |
| 1090 OTHER INDUST ARTS/TECH             | 0072 - 1090 | 72,211             | 22,552             | 20,000                          | -                              | -                           | -                  | -                                       | 114,763                      |
| <b>PROJECT TOTAL</b>                    |             | <b>390,435</b>     | <b>176,243</b>     | <b>20,000</b>                   | -                              | -                           | <b>602</b>         | -                                       | <b>\$ 587,280</b>            |
| <b>0073 TAG - DISTRICT PROGRAMS</b>     |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0070 TALENTED AND GIFTED                | 0073 - 0070 | 307,682            | 90,655             | -                               | -                              | 158,394                     | 10,000             | -                                       | \$ 566,731                   |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL   | 0073 - 2200 | 3,000              | 635                | -                               | -                              | -                           | -                  | -                                       | 3,635                        |
| 2237 ADMIN TAG PROGRAMS                 | 0073 - 2237 | 38,734             | 12,801             | -                               | -                              | -                           | -                  | -                                       | 51,535                       |
| <b>PROJECT TOTAL</b>                    |             | <b>349,416</b>     | <b>104,091</b>     | -                               | -                              | <b>158,394</b>              | <b>10,000</b>      | -                                       | <b>\$ 621,901</b>            |
| <b>0089 SUMMER ONLINE</b>               |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0020 GEN MIDDLE EDUCATION               | 0089 - 0020 | -                  | -                  | -                               | -                              | 6,000                       | -                  | -                                       | \$ 6,000                     |
| 0030 GEN HIGH SCHOOL EDUCATION          | 0089 - 0030 | 116,314            | 26,011             | -                               | -                              | 55,000                      | -                  | -                                       | 197,325                      |
| 2190 INSTRUCTIONAL SUPPORT SERVICES     | 0089 - 2190 | 24,049             | 6,906              | -                               | -                              | -                           | -                  | -                                       | 30,955                       |
| 2410 PRINCIPAL'S OFFICE                 | 0089 - 2410 | -                  | -                  | -                               | -                              | -                           | 1,000              | 300                                     | 1,300                        |
| <b>PROJECT TOTAL</b>                    |             | <b>140,363</b>     | <b>32,917</b>      | -                               | -                              | <b>61,000</b>               | <b>1,000</b>       | <b>300</b>                              | <b>\$ 235,580</b>            |
| <b>0094 STUDENT ACHIEVEMENT</b>         |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0090 OTHER GEN EDUCATION                | 0094 - 0090 | -                  | -                  | -                               | -                              | -                           | 8,500              | -                                       | \$ 8,500                     |
| 2219 COUNSELING SERVICES                | 0094 - 2219 | 50,550             | 10,692             | -                               | -                              | -                           | 128,500            | -                                       | 189,742                      |
| <b>PROJECT TOTAL</b>                    |             | <b>50,550</b>      | <b>10,692</b>      | -                               | -                              | -                           | <b>137,000</b>     | -                                       | <b>\$ 198,242</b>            |
| <b>0095 PARTNERS IN EDUCATION</b>       |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2200 INSTRUCTIONAL STAFF SPVRT          | 0095 - 2200 | -                  | 900                | 1,000                           | -                              | 4,700                       | 4,300              | 2,000                                   | \$ 12,900                    |
| <b>PROJECT TOTAL</b>                    |             | -                  | <b>900</b>         | <b>1,000</b>                    | -                              | <b>4,700</b>                | <b>4,300</b>       | <b>2,000</b>                            | <b>\$ 12,900</b>             |
| <b>0137 FAMILY ADVOCATE PROGRAM</b>     |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2113 SOCIAL WORK SERVICES               | 0137 - 2113 | 118,477            | 45,501             | -                               | -                              | -                           | -                  | -                                       | \$ 163,978                   |
| <b>PROJECT TOTAL</b>                    |             | <b>118,477</b>     | <b>45,501</b>      | -                               | -                              | -                           | -                  | -                                       | <b>\$ 163,978</b>            |
| <b>0193 PLANNING INNOVATIONS</b>        |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2811 PLANNING SERVICES                  | 0193 - 2811 | 138,071            | 37,817             | -                               | -                              | 2,860                       | 6,690              | 450                                     | \$ 185,888                   |
| <b>PROJECT TOTAL</b>                    |             | <b>138,071</b>     | <b>37,817</b>      | -                               | -                              | <b>2,860</b>                | <b>6,690</b>       | <b>450</b>                              | <b>\$ 185,888</b>            |
| <b>0660 ENGLISH AS 2ND LANGUAGE</b>     |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0010 GEN ELEMENTARY ED                  | 0660 - 0010 | 2,845,415          | 853,712            | -                               | -                              | -                           | 7,790              | -                                       | \$ 3,706,917                 |
| 0020 GEN MIDDLE EDUCATION               | 0660 - 0020 | 1,220,009          | 366,348            | -                               | -                              | -                           | 8,656              | -                                       | 1,595,013                    |
| 0030 GEN HIGH SCHOOL EDUCATION          | 0660 - 0030 | 803,927            | 241,322            | -                               | -                              | -                           | 10,158             | -                                       | 1,055,407                    |
| 0090 OTHER GEN EDUCATION                | 0660 - 0090 | 316,154            | 66,866             | 692                             | -                              | -                           | 3,763              | 865                                     | 388,340                      |
| 2214 EVALUATION INSTRUCT SVCS           | 0660 - 2214 | 30,179             | 10,013             | -                               | -                              | -                           | -                  | -                                       | 40,192                       |
| <b>PROJECT TOTAL</b>                    |             | <b>5,215,684</b>   | <b>1,538,261</b>   | <b>692</b>                      | -                              | -                           | <b>30,367</b>      | <b>865</b>                              | <b>\$ 6,785,869</b>          |
| <b>2001 IB PROGRAM</b>                  |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0010 GEN ELEMENTARY ED                  | 2001 - 0010 | -                  | -                  | 3,000                           | -                              | 23,500                      | 1,000              | 13,600                                  | \$ 41,100                    |
| 0030 GEN HIGH SCHOOL EDUCATION          | 2001 - 0030 | 162,760            | 47,545             | -                               | -                              | 6,000                       | 6,000              | 20,000                                  | 242,305                      |
| 2212 CURRICULUM DEVELOPMENT             | 2001 - 2212 | -                  | -                  | 700                             | -                              | -                           | -                  | -                                       | 700                          |
| <b>PROJECT TOTAL</b>                    |             | <b>162,760</b>     | <b>47,545</b>      | <b>3,700</b>                    | -                              | <b>29,500</b>               | <b>7,000</b>       | <b>33,600</b>                           | <b>\$ 284,105</b>            |
| <b>2118 FAMILY RESOURCE SCHOOLS</b>     |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2100 SUPPORT SERVICES-STUDENT           | 2118 - 2100 | -                  | -                  | 160,000                         | -                              | -                           | -                  | -                                       | \$ 160,000                   |
| <b>PROJECT TOTAL</b>                    |             | -                  | -                  | <b>160,000</b>                  | -                              | -                           | -                  | -                                       | <b>\$ 160,000</b>            |
| <b>2161 TRANSLATION SERVICES</b>        |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2100 SUPPORT SERVICES-STUDENT           | 2161 - 2100 | 83,850             | 24,861             | 48,479                          | -                              | -                           | 3,871              | -                                       | \$ 161,061                   |
| <b>PROJECT TOTAL</b>                    |             | <b>83,850</b>      | <b>24,861</b>      | <b>48,479</b>                   | -                              | -                           | <b>3,871</b>       | -                                       | <b>\$ 161,061</b>            |



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

| PROJECT<br>PROGRAM                         |             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>PROPERTY &<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|--|-------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|---|------------------------------|
| <b>2191 ADA/504 SERVICES</b>               |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2100 SUPPORT SERVICES-STUDENT              | 2191 - 2100 | 99,075             | 29,681             | 32,000                          | -                              | -                           | -                  | 5,000                                   | \$ 165,756                   |
| <b>PROJECT TOTAL</b>                       |             | <b>99,075</b>      | <b>29,681</b>      | <b>32,000</b>                   | -                              | -                           | -                  | 5,000                                   | \$ 165,756                   |
| <b>2204 RECRUITMENT</b>                    |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2832 RECRUITMENT/PLACEMENT                 | 2204 - 2832 | 36,752             | 13,202             | -                               | -                              | 2,780                       | -                  | -                                       | \$ 52,734                    |
| <b>PROJECT TOTAL</b>                       |             | <b>36,752</b>      | <b>13,202</b>      | -                               | -                              | <b>2,780</b>                | -                  | -                                       | \$ 52,734                    |
| <b>2205 INDUCTION</b>                      |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2200 INSTRUCTIONAL STAFF SPPRT             | 2205 - 2200 | 212,533            | 58,174             | 4,000                           | -                              | 15,587                      | 10,852             | 4,000                                   | \$ 305,146                   |
| <b>PROJECT TOTAL</b>                       |             | <b>212,533</b>     | <b>58,174</b>      | 4,000                           | -                              | <b>15,587</b>               | <b>10,852</b>      | <b>4,000</b>                            | \$ 305,146                   |
| <b>2215 CULTURAL DIVERSITY</b>             |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2200 INSTRUCTIONAL STAFF SPPRT             | 2215 - 2200 | 6,700              | 1,417              | 14,128                          | -                              | 3,742                       | 32,063             | 7,000                                   | \$ 65,050                    |
| <b>PROJECT TOTAL</b>                       |             | <b>6,700</b>       | <b>1,417</b>       | <b>14,128</b>                   | -                              | <b>3,742</b>                | <b>32,063</b>      | <b>7,000</b>                            | \$ 65,050                    |
| <b>2216 FIRST AID TRAINING</b>             |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2200 INSTRUCTIONAL STAFF SPPRT             | 2216 - 2200 | 4,519              | 956                | -                               | -                              | -                           | 2,500              | -                                       | \$ 15,975                    |
| <b>PROJECT TOTAL</b>                       |             | <b>4,519</b>       | <b>956</b>         | -                               | -                              | -                           | <b>2,500</b>       | <b>8,000</b>                            | \$ 15,975                    |
| <b>2218 CURRICULUM DEVELOPMENT COUNCIL</b> |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2212 CURRICULUM DEVELOPMENT                | 2218 - 2212 | 7,760              | 1,984              | -                               | -                              | -                           | -                  | -                                       | \$ 9,744                     |
| <b>PROJECT TOTAL</b>                       |             | <b>7,760</b>       | <b>1,984</b>       | -                               | -                              | -                           | -                  | -                                       | \$ 9,744                     |
| <b>2236 SUPERVISION-LIT/LANG</b>           |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2200 INSTRUCTIONAL STAFF SPPRT             | 2236 - 2200 | 449,592            | 132,853            | -                               | 2,681                          | 9,729                       | 75,582             | 765                                     | \$ 671,202                   |
| 2212 CURRICULUM DEVELOPMENT                | 2236 - 2212 | 3,087              | 653                | 1,411                           | -                              | 742                         | -                  | -                                       | \$ 5,893                     |
| 2214 EVALUATION INSTRUCT SVCS              | 2236 - 2214 | 1,000              | 211                | 4,000                           | -                              | -                           | 3,614              | -                                       | \$ 8,825                     |
| <b>PROJECT TOTAL</b>                       |             | <b>453,679</b>     | <b>133,717</b>     | <b>5,411</b>                    | <b>2,681</b>                   | <b>10,471</b>               | <b>79,196</b>      | <b>765</b>                              | \$ 685,920                   |
| <b>2391 ELEM EDUCATION SUPPORT</b>         |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2300 ADMIN GEN SUPPORT SVCS                | 2391 - 2300 | 135,675            | 37,922             | -                               | 1,300                          | 18,455                      | 5,081              | 3,150                                   | \$ 201,583                   |
| <b>PROJECT TOTAL</b>                       |             | <b>135,675</b>     | <b>37,922</b>      | -                               | <b>1,300</b>                   | <b>18,455</b>               | <b>5,081</b>       | <b>3,150</b>                            | \$ 201,583                   |
| <b>2393 SECONDARY ED SUPPORT</b>           |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2300 ADMIN GEN SUPPORT SVCS                | 2393 - 2300 | 197,638            | 53,613             | 2,000                           | 1,700                          | 18,500                      | 7,340              | 7,147                                   | \$ 287,938                   |
| <b>PROJECT TOTAL</b>                       |             | <b>197,638</b>     | <b>53,613</b>      | <b>2,000</b>                    | <b>1,700</b>                   | <b>18,500</b>               | <b>7,340</b>       | <b>7,147</b>                            | \$ 287,938                   |
| <b>2491 SCHOOL LEVEL SUPPORT</b>           |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2400 SCHOOL ADMIN SUPPORT SVC              | 2491 - 2400 | 13,852             | 2,930              | 22,000                          | -                              | 15,035                      | 11,000             | 2,000                                   | \$ 66,817                    |
| <b>PROJECT TOTAL</b>                       |             | <b>13,852</b>      | <b>2,930</b>       | <b>22,000</b>                   | -                              | <b>15,035</b>               | <b>11,000</b>      | <b>2,000</b>                            | \$ 66,817                    |
| <b>2550 MAILROOM</b>                       |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2530 WAREHOUSING/DISTRIBUTING              | 2550 - 2530 | -                  | -                  | -                               | 7,600                          | -                           | -                  | -                                       | \$ 7,600                     |
| <b>PROJECT TOTAL</b>                       |             | -                  | -                  | -                               | <b>7,600</b>                   | -                           | -                  | -                                       | \$ 7,600                     |
| <b>2621 HAZARDOUS ENVIRONMENT SERVICES</b> |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2620 ENVIRONMENTAL SERVICES                | 2621 - 2620 | -                  | -                  | -                               | 15,000                         | -                           | -                  | -                                       | \$ 15,000                    |
| <b>PROJECT TOTAL</b>                       |             | -                  | -                  | -                               | 15,000                         | -                           | -                  | -                                       | \$ 15,000                    |
| <b>2623 RECYCLING SERVICES</b>             |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2620 ENVIRONMENTAL SERVICES                | 2623 - 2620 | -                  | -                  | -                               | 137,736                        | -                           | -                  | -                                       | \$ 137,736                   |
| <b>PROJECT TOTAL</b>                       |             | -                  | -                  | -                               | 137,736                        | -                           | -                  | -                                       | \$ 137,736                   |
| <b>2834 SUBSTITUTE OFFICE</b>              |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 2830 HUMAN RESOURCES                       | 2834 - 2830 | 64,395             | 20,887             | -                               | -                              | -                           | -                  | -                                       | \$ 85,282                    |
| <b>PROJECT TOTAL</b>                       |             | <b>64,395</b>      | <b>20,887</b>      | -                               | -                              | -                           | -                  | -                                       | \$ 85,282                    |
| <b>3120 STATE VOCATIONAL ED</b>            |             |                    |                    |                                 |                                |                             |                    |   |                              |
| 0030 GEN HIGH SCHOOL EDUCATION             | 3120 - 0030 | 1,349,976          | 404,593            | -                               | 6,740                          | -                           | 26,576             | -                                       | \$ 1,787,885                 |
| 0033 TEEN PARENTING PROGRAM                | 3120 - 0033 | 2,001              | 423                | 11,836                          | -                              | 1,200                       | 7,123              | 500                                     | \$ 23,083                    |
| 0166 TURF MANAGEMENT                       | 3120 - 0166 | -                  | -                  | -                               | -                              | -                           | 5,800              | -                                       | \$ 5,800                     |
| 0300 BUSINESS EDUCATION                    | 3120 - 0300 | -                  | -                  | -                               | -                              | -                           | 8,110              | -                                       | \$ 8,110                     |
| 0400 MARKETING/DISTRIBUTIVE E              | 3120 - 0400 | -                  | -                  | -                               | -                              | -                           | 1,891              | -                                       | \$ 1,891                     |
| 0424 FINANCE AND CREDIT                    | 3120 - 0424 | -                  | -                  | -                               | -                              | -                           | 2,750              | 253                                     | \$ 3,003                     |
| 0560 DRAMA                                 | 3120 - 0560 | -                  | -                  | -                               | -                              | -                           | 500                | -                                       | \$ 500                       |
| 0741 NURSING ASSISTING                     | 3120 - 0741 | -                  | -                  | -                               | -                              | -                           | 2,500              | 129                                     | \$ 2,629                     |
| 0790 OTHER HEALTH OCCUPATIONS              | 3120 - 0790 | -                  | -                  | -                               | -                              | -                           | 500                | 94                                      | \$ 594                       |
| 0920 HOME ECONOMICS, FAMILY FOCUS          | 3120 - 0920 | -                  | -                  | -                               | -                              | -                           | 4,265              | -                                       | \$ 4,265                     |
| 0921 HOME EC COMPREHENSIVE                 | 3120 - 0921 | -                  | -                  | -                               | -                              | -                           | 8,076              | -                                       | \$ 8,076                     |



## Project/Program Budgets by Object (continued)

### Project Detail (continued)

| PROJECT<br>PROGRAM                          |             | 0100's<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700/0800's<br>EQUIPMENT/<br>OTHER | 2018-19<br>ADOPTED<br>BUDGET |
|---|-------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|------------------------------------|------------------------------|
| <b>3120 STATE VOCATIONAL ED (continued)</b> |             |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 0936 COSMETOLOGY                            | 3120 - 0936 | 7,700              | 1,629              | -                               | -                              | -                           | 13,643             | 250                                | \$ 23,222                    |
| 0939 OTHER OCCUP PREPARATION                | 3120 - 0939 | -                  | -                  | -                               | -                              | 900                         | 1,000              | 500                                | 2,400                        |
| 1000 INDUST ARTS/TECHNOLOGY                 | 3120 - 1000 | -                  | -                  | -                               | -                              | -                           | 1,073              | -                                  | 1,073                        |
| 1010 CONSTRUCTION                           | 3120 - 1010 | -                  | -                  | -                               | -                              | -                           | 2,500              | 324                                | 2,824                        |
| 1022 GRAPHIC ARTS                           | 3120 - 1022 | -                  | -                  | -                               | -                              | -                           | 5,000              | 322                                | 5,322                        |
| 1030 DRAFTING                               | 3120 - 1030 | -                  | -                  | -                               | -                              | -                           | 3,500              | 250                                | 3,750                        |
| 1070 AUTO MECHANICS                         | 3120 - 1070 | -                  | -                  | 1,000                           | -                              | -                           | 11,500             | 322                                | 12,822                       |
| 1089 COLLISION REPAIR                       | 3120 - 1089 | -                  | -                  | 1,000                           | -                              | -                           | 13,500             | 324                                | 14,824                       |
| 1600 TECHNICAL EDUCATION/COMP TECH          | 3120 - 1600 | -                  | -                  | -                               | -                              | -                           | 325                | -                                  | 325                          |
| 1610 COMPUTER APPLICATIONS CI               | 3120 - 1610 | -                  | -                  | -                               | -                              | -                           | 2,500              | 254                                | 2,754                        |
| 1690 OTHER COMPUTER TECHNOLOGY              | 3120 - 1690 | -                  | -                  | -                               | -                              | -                           | 2,500              | 254                                | 2,754                        |
| 1930 HIGH SPONSOR STUDENT ACT               | 3120 - 1930 | 5,243              | 1,109              | -                               | -                              | -                           | -                  | -                                  | 6,352                        |
| 2122 COUNSELING SERVICES                    | 3120 - 2122 | 80,544             | 24,331             | -                               | -                              | -                           | 125                | 194                                | 105,194                      |
| 2134 NURSING SERVICES                       | 3120 - 2134 | 52,541             | 16,928             | -                               | -                              | -                           | -                  | -                                  | 69,469                       |
| 2222 LIBRARY SUPPORT SVCS                   | 3120 - 2222 | -                  | -                  | -                               | -                              | -                           | 5,000              | 318                                | 5,318                        |
| 2232 ADMIN VOC VOCATIONAL ED                | 3120 - 2232 | 118,679            | 33,666             | -                               | -                              | -                           | -                  | -                                  | 152,345                      |
| 2410 PRINCIPAL'S OFFICE                     | 3120 - 2410 | 102,781            | 33,097             | -                               | 8,205                          | -                           | 10,000             | 526                                | 154,609                      |
| <b>PROJECT TOTAL</b>                        |             | <b>1,719,465</b>   | <b>515,776</b>     | <b>13,836</b>                   | <b>14,945</b>                  | <b>2,100</b>                | <b>140,257</b>     | <b>4,814</b>                       | <b>\$ 2,411,193</b>          |
| <b>3130 STATE ECEA SPECIAL ED</b>           |             |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 0092 ESY EXTENDED SCHOOL YEAR               | 3130 - 0092 | 120,652            | 25,517             | 4,325                           | -                              | 800                         | 4,045              | -                                  | \$ 155,339                   |
| 0093 HOMEBOUND/HOSPITAL                     | 3130 - 0093 | 23,879             | 5,050              | -                               | -                              | -                           | -                  | -                                  | 28,929                       |
| 1700 SPECIAL EDUCATION                      | 3130 - 1700 | 9,002,445          | 2,788,645          | 11,808                          | 10,426                         | 1,151,145                   | 58,389             | 32,994                             | 13,055,852                   |
| 1710 PHYS DISABILITY                        | 3130 - 1710 | 1,213,942          | 366,974            | -                               | -                              | -                           | -                  | -                                  | 1,580,916                    |
| 1720 VISUAL DISABILITY                      | 3130 - 1720 | 130,935            | 39,371             | -                               | -                              | -                           | -                  | -                                  | 170,306                      |
| 1730 HEARING DISABILITY                     | 3130 - 1730 | 648,014            | 214,844            | -                               | -                              | -                           | 456                | -                                  | 863,314                      |
| 1740 S.L.I.C.                               | 3130 - 1740 | -                  | -                  | -                               | -                              | -                           | 1,155              | -                                  | 1,155                        |
| 1750 SIED SPED SPECIAL ED                   | 3130 - 1750 | 1,881,186          | 648,258            | -                               | -                              | -                           | 600                | -                                  | 2,530,044                    |
| 1760 COMMUNICATIVE DISABILITY               | 3130 - 1760 | -                  | -                  | -                               | -                              | -                           | 300                | -                                  | 300                          |
| 1770 SPEECH/LANGUAGE DISABILITY             | 3130 - 1770 | 3,923,330          | 1,162,493          | -                               | -                              | -                           | -                  | -                                  | 5,085,823                    |
| 1780 MULTIPLE DISABILITIES                  | 3130 - 1780 | 3,333,625          | 1,247,721          | -                               | -                              | -                           | 250                | -                                  | 4,581,596                    |
| 1790 OTHER DISABILITIES                     | 3130 - 1790 | -                  | -                  | -                               | -                              | -                           | 799                | -                                  | 799                          |
| 1791 PRESCH DISABILITY CHILD                | 3130 - 1791 | 1,513,888          | 539,584            | 173                             | -                              | -                           | -                  | -                                  | 2,053,645                    |
| 1799 OTHER SPED                             | 3130 - 1799 | 2,650,698          | 999,957            | -                               | -                              | -                           | 10,000             | -                                  | 3,660,655                    |
| 2113 SOCIAL WORK SERVICES                   | 3130 - 2113 | 1,162,787          | 334,698            | -                               | -                              | -                           | -                  | -                                  | 1,497,485                    |
| 2123 COUNSELING SERVICES                    | 3130 - 2123 | 841,810            | 243,919            | -                               | -                              | -                           | -                  | -                                  | 1,085,729                    |
| 2140 PSYCHOLOGICAL SERVICES                 | 3130 - 2140 | 1,752,225          | 512,778            | -                               | -                              | -                           | -                  | -                                  | 2,265,003                    |
| 2149 OTHER PSYCHOLOGICAL SERVICES           | 3130 - 2149 | 236,007            | 74,295             | -                               | -                              | -                           | -                  | -                                  | 310,302                      |
| 2153 AUDIOLOGY SERVICES                     | 3130 - 2153 | 110,573            | 30,736             | -                               | -                              | -                           | -                  | -                                  | 141,309                      |
| 2213 STAFF DEVELOPMENT                      | 3130 - 2213 | -                  | -                  | 30,150                          | -                              | 2,575                       | 3,460              | -                                  | 36,185                       |
| 2231 ADMIN SPED SPECIAL ED                  | 3130 - 2231 | 344,806            | 110,017            | -                               | -                              | -                           | -                  | 675                                | 455,498                      |
| <b>PROJECT TOTAL</b>                        |             | <b>28,890,802</b>  | <b>9,344,857</b>   | <b>46,456</b>                   | <b>10,426</b>                  | <b>1,154,520</b>            | <b>79,454</b>      | <b>33,669</b>                      | <b>\$ 39,560,184</b>         |
| <b>3150 STATE TALENTED &amp; GIFTED</b>     |             |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 0070 TALENTED AND GIFTED                    | 3150 - 0070 | 112,076            | 33,638             | -                               | -                              | -                           | -                  | -                                  | \$ 145,714                   |
| 1900 STUDENT ACTIVITIES                     | 3150 - 1900 | 11,416             | 2,416              | -                               | -                              | 1,250                       | 4,350              | 1,100                              | 20,532                       |
| 2237 ADMIN TAG PROGRAMS                     | 3150 - 2237 | 128,619            | 36,005             | 9,000                           | -                              | 4,882                       | 93,033             | 1,500                              | 273,039                      |
| <b>PROJECT TOTAL</b>                        |             | <b>252,111</b>     | <b>72,059</b>      | <b>9,000</b>                    | <b>-</b>                       | <b>6,132</b>                | <b>97,383</b>      | <b>2,600</b>                       | <b>\$ 439,285</b>            |
| <b>3206 READ ACT</b>                        |             |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 0090 OTHER GEN ED                           | 3206 - 0090 | -                  | -                  | 301,227                         | -                              | -                           | -                  | -                                  | \$ 301,227                   |
| 2200 INSTRUCTIONAL STAFF SUPPORT            | 3206 - 2200 | -                  | -                  | 161,116                         | -                              | -                           | -                  | -                                  | 161,116                      |
| <b>PROJECT TOTAL</b>                        |             | <b>-</b>           | <b>-</b>           | <b>462,343</b>                  | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                           | <b>\$ 462,343</b>            |
| <b>9003 MEDICAID</b>                        |             |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 2139 OTHER HLTH SVCS-MEDICAID               | 9003 - 2139 | 885,180            | 281,355            | 19,000                          | 3,250                          | 20,000                      | 193,330            | 151,500                            | 1,553,615                    |
| <b>PROJECT TOTAL</b>                        |             | <b>885,180</b>     | <b>281,355</b>     | <b>19,000</b>                   | <b>3,250</b>                   | <b>20,000</b>               | <b>193,330</b>     | <b>151,500</b>                     | <b>\$ 1,553,615</b>          |
| <b>GRAND TOTAL</b>                          |             | <b>217,012,199</b> | <b>66,184,208</b>  | <b>5,103,414</b>                | <b>5,131,618</b>               | <b>2,791,122</b>            | <b>12,578,663</b>  | <b>(13,707,124)</b>                | <b>\$ 295,094,100</b>        |



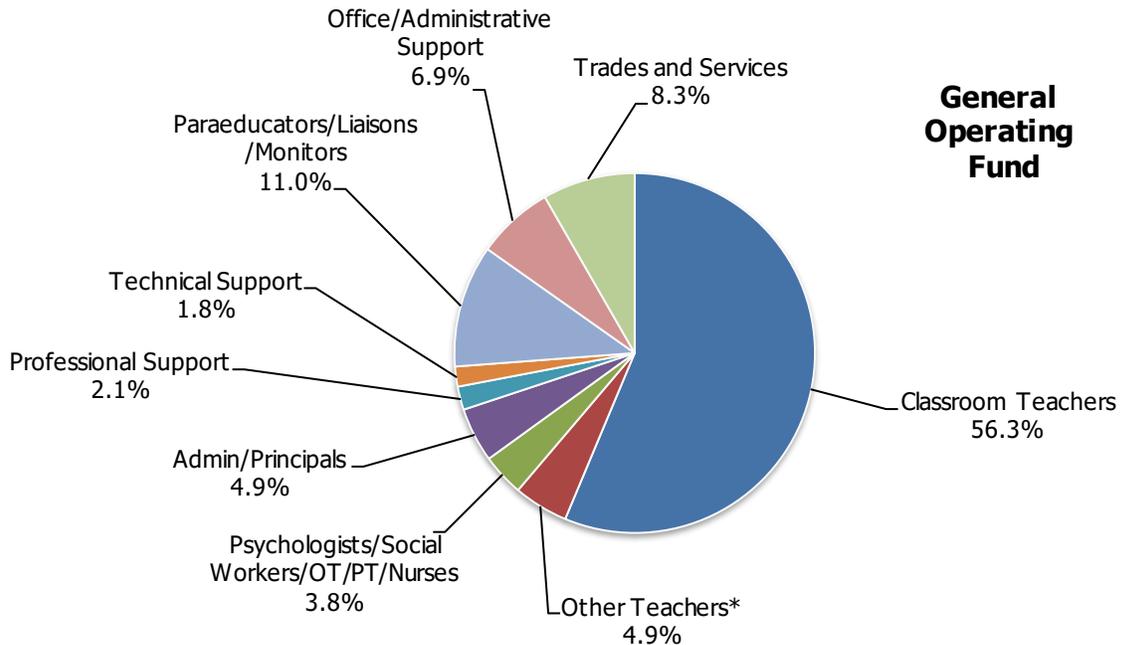
## Authorized Positions

|   | 2014-15          | 2015-16          | 2016-17          | 2017-18          | 2018-19          |
|---|------------------|------------------|------------------|------------------|------------------|
| Classroom Teachers                        | 1,543.459        | 1,549.082        | 1,558.331        | 1,562.433        | 1,554.398        |
| Other Teachers*                           | 105.284          | 111.884          | 112.810          | 135.589          | 148.730          |
| Psychologists/Social Workers/OT/PT/Nurses | 85.061           | 100.118          | 100.118          | 106.093          | 111.023          |
| Admin/Principals                          | 124.382          | 131.332          | 131.232          | 135.582          | 134.592          |
| Professional Support                      | 52.671           | 50.646           | 50.896           | 58.255           | 61.363           |
| Technical Support                         | 51.212           | 52.212           | 52.212           | 49.613           | 49.637           |
| Paraeducators/Liaisons/Monitors           | 303.005          | 309.458          | 312.767          | 306.443          | 314.424          |
| Office/Administrative Support             | 189.711          | 192.960          | 191.961          | 192.347          | 198.680          |
| Trades and Services                       | 216.075          | 216.575          | 223.325          | 233.575          | 234.075          |
| <b>TOTAL FTE:</b>                         | <b>2,670.860</b> | <b>2,714.267</b> | <b>2,733.652</b> | <b>2,779.930</b> | <b>2,806.922</b> |

\* Other Teachers- Temporary Assignments, Teacher Librarians & Counselors  
Note: Authorized Positions do not include positions funded by the Charter Schools.

|                             | 2014-15<br>Audited | 2015-16<br>Audited | 2016-17<br>Submitted | 2017-18<br>Submitted | 2018-19<br>Projected |
|-----------------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| TOTAL STUDENT FTE           | 29,398.3           | 29,702.3           | 29,673.2             | 29,822.0             | 29,865.0             |
| STUDENT FTE (Less Charters) | 27,135.7           | 27,411.0           | 27,388.9             | 27,566.9             | 27,576.2             |
| CHARTER STUDENT FTE         | 2,262.6            | 2,291.3            | 2,284.3              | 2,255.1              | 2,288.8              |

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<br>SALARIES | 0200's<br>BENEFITS | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700's<br>PROPERTY &<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|-------------------------------|----------------|--------------------|--------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|------------------------------------|------------------------------|
| <b>ELEMENTARY SCHOOLS</b>     |                |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 101 CURR DEPT - ELEM LEVEL    | 6.490          | 533,318            | 160,156            | -                               | -                              | -                           | 1,249,100          | -                                  | \$ 1,942,574                 |
| 102 RESERVES - ELEM LEVEL     | 11.679         | 784,102            | 253,604            | 163,000                         | -                              | 23,500                      | 11,000             | 13,600                             | 1,248,806                    |
| 119 BEAR CREEK ELEMENTARY     | 32.097         | 2,328,397          | 728,252            | -                               | 36,843                         | 1,700                       | 71,372             | 7,300                              | 3,173,864                    |
| 120 BIRCH ELEMENTARY          | 33.935         | 2,414,679          | 761,084            | -                               | 17,890                         | 338                         | 98,564             | 1,275                              | 3,293,830                    |
| 124 COLUMBINE ELEMENTARY      | 44.512         | 3,360,564          | 1,038,815          | 1,500                           | 80,773                         | 1,200                       | 132,964            | 3,000                              | 4,618,816                    |
| 127 CREST VIEW ELEMENTARY     | 40.607         | 3,005,806          | 935,597            | -                               | 39,117                         | -                           | 114,259            | 75                                 | 4,094,854                    |
| 130 DOUGLASS ELEMENTARY       | 27.464         | 2,116,916          | 649,148            | -                               | 20,640                         | -                           | 97,100             | -                                  | 2,883,804                    |
| 131 SANCHEZ ELEMENTARY        | 42.124         | 3,115,436          | 969,848            | -                               | 36,775                         | 1,640                       | 94,035             | 1,400                              | 4,219,134                    |
| 132 EISENHOWER ELEMENTARY     | 30.754         | 2,211,502          | 695,407            | 1,000                           | 34,759                         | 390                         | 105,363            | 1,240                              | 3,049,661                    |
| 134 EMERALD ELEMENTARY        | 35.431         | 2,581,709          | 806,317            | -                               | 18,928                         | 602                         | 103,243            | 6,659                              | 3,517,458                    |
| 136 FLATIRONS ELEMENTARY      | 18.661         | 1,414,059          | 435,851            | -                               | 16,946                         | 204                         | 57,308             | 264                                | 1,924,632                    |
| 138 KOHL ELEMENTARY           | 35.500         | 2,552,471          | 801,139            | -                               | 38,451                         | -                           | 84,451             | 541                                | 3,477,059                    |
| 141 GOLD HILL ELEMENTARY      | 3.182          | 235,505            | 73,027             | -                               | 2,971                          | -                           | 10,039             | 33                                 | 321,575                      |
| 144 HEATHERWOOD ELEMENTARY    | 26.128         | 1,751,099          | 564,388            | -                               | 31,528                         | 100                         | 85,909             | 978                                | 2,434,002                    |
| 147 JAMESTOWN ELEMENTARY      | 2.977          | 227,038            | 69,519             | -                               | 1,040                          | -                           | 8,673              | -                                  | 306,270                      |
| 150 KOHL ELEMENTARY           | 33.862         | 2,447,756          | 768,138            | -                               | 23,680                         | 400                         | 78,775             | 2,300                              | 3,321,049                    |
| 153 LAFAYETTE ELEMENTARY      | 35.613         | 2,638,108          | 819,997            | -                               | 17,059                         | 196                         | 72,969             | 700                                | 3,549,029                    |
| 154 RYAN ELEMENTARY           | 36.944         | 2,669,852          | 837,778            | -                               | 26,717                         | 1,232                       | 79,435             | 900                                | 3,615,914                    |
| 156 FIRESIDE ELEMENTARY       | 31.615         | 2,373,950          | 733,380            | -                               | 63,047                         | 200                         | 87,442             | 1,500                              | 3,259,519                    |
| 157 LOUISVILLE ELEMENTARY     | 39.012         | 2,826,036          | 886,877            | -                               | 27,481                         | 960                         | 77,581             | 2,496                              | 3,821,431                    |
| 158 COAL CREEK ELEMENTARY     | 26.060         | 2,016,973          | 616,535            | -                               | 45,721                         | -                           | 63,129             | -                                  | 2,742,358                    |
| 161 BCSIS                     | 21.737         | 1,657,057          | 509,484            | 551                             | 17,430                         | 50                          | 45,680             | 150                                | 2,230,402                    |
| 164 CREEKSIDE ELEMENTARY      | 31.588         | 2,203,736          | 700,514            | -                               | 56,297                         | 200                         | 70,188             | 500                                | 3,031,435                    |
| 166 MESA ELEMENTARY           | 20.103         | 1,501,014          | 465,840            | 552                             | 29,812                         | 442                         | 56,475             | 395                                | 2,054,530                    |
| 169 NEDERLAND ELEMENTARY      | 22.419         | 1,546,282          | 492,468            | -                               | 17,204                         | 350                         | 87,304             | 250                                | 2,143,858                    |
| 180 PIONEER ELEMENTARY        | 42.299         | 3,180,247          | 982,950            | 1,394                           | 33,111                         | 800                         | 148,697            | 3,304                              | 4,350,503                    |
| 185 SUPERIOR ELEMENTARY       | 33.449         | 2,449,836          | 764,977            | 120                             | 32,020                         | 40                          | 102,298            | 84                                 | 3,349,375                    |
| 190 UNIVERSITY HILL ELEM      | 41.003         | 3,054,903          | 946,715            | 1,269                           | 31,762                         | 226                         | 138,279            | 426                                | 4,173,580                    |
| 192 HIGH PEAKS ELEMENTARY     | 20.174         | 1,529,588          | 471,504            | -                               | 15,250                         | 25                          | 44,900             | 1,370                              | 2,062,637                    |
| 193 COMMUNITY MONTESSORI      | 21.952         | 1,641,360          | 507,637            | -                               | 49,812                         | 350                         | 54,331             | 469                                | 2,253,959                    |
| 196 WHITTIER ELEMENTARY       | 34.838         | 2,615,128          | 809,303            | -                               | 18,029                         | 200                         | 84,055             | 150                                | 3,526,865                    |
| <b>LEVEL TOTAL</b>            | <b>884.209</b> | <b>64,984,427</b>  | <b>20,256,249</b>  | <b>169,386</b>                  | <b>881,099</b>                 | <b>35,345</b>               | <b>3,614,918</b>   | <b>51,359</b>                      | <b>\$ 89,992,783</b>         |
| <b>MIDDLE SCHOOLS</b>         |                |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 201 CURR DEPT - MIDDLE LEVEL  | 13.106         | 1,077,982          | 323,632            | -                               | -                              | -                           | 216,100            | -                                  | \$ 1,617,714                 |
| 202 RESERVES - MIDDLE LEVEL   | 6.792          | 513,620            | 158,625            | 34,800                          | -                              | 30,080                      | 3,263              | 17,000                             | 757,388                      |
| 225 BROOMFIELD HEIGHTS MIDDLE | 43.944         | 3,336,457          | 1,028,294          | 151                             | 39,929                         | 1,201                       | 163,145            | 5,160                              | 4,574,337                    |
| 230 MANHATTAN MIDDLE          | 41.723         | 3,168,093          | 977,177            | -                               | 77,253                         | 2,890                       | 106,159            | 2,966                              | 4,334,538                    |
| 240 CASEY MIDDLE              | 50.237         | 3,950,327          | 1,202,570          | -                               | 36,690                         | 1,896                       | 146,473            | 9,802                              | 5,347,758                    |
| 250 CENTENNIAL MIDDLE         | 42.802         | 3,380,238          | 1,027,477          | -                               | 59,156                         | 1,405                       | 151,475            | 4,025                              | 4,623,776                    |
| 252 ANGEVINE MIDDLE           | 51.996         | 4,090,710          | 1,247,008          | -                               | 57,629                         | 1,000                       | 186,311            | 6,200                              | 5,588,858                    |
| 254 LOUISVILLE MIDDLE         | 47.036         | 3,637,204          | 1,115,416          | -                               | 49,410                         | 2,680                       | 140,526            | -                                  | 4,945,236                    |
| 260 PLATT MIDDLE              | 39.904         | 3,045,576          | 938,167            | 300                             | 49,369                         | 500                         | 144,634            | 1,684                              | 4,180,230                    |
| 270 SOUTHERN HILLS MIDDLE     | 36.751         | 2,862,015          | 875,006            | 525                             | 81,132                         | 1,151                       | 169,937            | 2,393                              | 3,992,159                    |
| <b>LEVEL TOTAL</b>            | <b>374.291</b> | <b>29,062,222</b>  | <b>8,893,372</b>   | <b>35,776</b>                   | <b>450,568</b>                 | <b>42,803</b>               | <b>1,428,023</b>   | <b>49,230</b>                      | <b>\$ 39,961,994</b>         |
| <b>SENIOR HIGH SCHOOLS</b>    |                |                    |                    |                                 |                                |                             |                    |                                    |                              |
| 301 CURR DEPT - SENIOR LEVEL  | 7.225          | 594,683            | 178,497            | -                               | -                              | -                           | 234,800            | -                                  | \$ 1,007,980                 |
| 302 RESERVES - SENIOR LEVEL   | 12.964         | 921,426            | 289,758            | 494,425                         | -                              | 290,705                     | 23,500             | 20,400                             | 2,040,214                    |
| 310 BOULDER HIGH              | 134.474        | 10,292,364         | 3,169,435          | -                               | 102,793                        | 5,500                       | 401,492            | 27,600                             | 13,999,184                   |
| 315 BROOMFIELD HIGH           | 99.948         | 7,609,341          | 2,346,411          | -                               | 88,645                         | 6,697                       | 349,953            | 13,504                             | 10,414,551                   |
| 320 CENTAURUS HIGH            | 98.634         | 7,373,859          | 2,287,556          | -                               | 83,968                         | 5,751                       | 346,675            | 15,330                             | 10,113,139                   |
| 330 FAIRVIEW HIGH             | 132.975        | 10,087,643         | 3,111,186          | -                               | 133,684                        | 5,000                       | 494,722            | 7,174                              | 13,839,409                   |
| 350 NEW VISTA HIGH            | 23.488         | 1,874,457          | 569,373            | 2,700                           | 30,030                         | 1,650                       | 94,955             | 4,277                              | 2,577,442                    |
| 360 MONARCH HIGH              | 104.476        | 7,948,030          | 2,450,830          | 1,241                           | 35,609                         | 372                         | 356,761            | 25,778                             | 10,818,621                   |
| <b>LEVEL TOTAL</b>            | <b>614.184</b> | <b>46,701,803</b>  | <b>14,403,046</b>  | <b>498,366</b>                  | <b>474,729</b>                 | <b>315,675</b>              | <b>2,302,858</b>   | <b>114,063</b>                     | <b>\$ 64,810,540</b>         |



## Location Budget by Object (continued)

| LOCATION                                 | FTE            | 0100's<br>SALARIES | 0200's<br>PROF/TECH<br>SERVICES | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700's<br>PROPERTY &<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|--|----------------|--------------------|---------------------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|------------------------------------|------------------------------|
| <b>VOCATIONAL/TECHNICAL SCHOOLS</b>      |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 440 ARAPAHOE RIDGE HIGH                  | 20.371         | 1,609,163          | 490,659                         | 300                             | 3,000                          | -                           | 54,219             | 2,600                              | \$ 2,159,941                 |
| 461 BOULDER UNIVERSAL                    | 11.766         | 936,452            | 285,086                         | -                               | -                              | 4,200                       | 1,200              | 2,300                              | 1,229,238                    |
| 490 TECHNICAL ED CENTER                  | 16.117         | 1,291,307          | 388,946                         | 13,836                          | 27,327                         | 2,100                       | 289,136            | 4,814                              | 2,017,466                    |
| <b>LEVEL TOTAL</b>                       | <b>48.254</b>  | <b>3,836,922</b>   | <b>1,164,691</b>                | <b>14,136</b>                   | <b>30,327</b>                  | <b>6,300</b>                | <b>344,555</b>     | <b>9,714</b>                       | <b>\$ 5,406,645</b>          |
| <b>COMBINATION SCHOOLS</b>               |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 502 MONARCH K-8                          | 62.025         | 4,559,305          | 1,420,725                       | -                               | 93,763                         | 200                         | 199,196            | 400                                | \$ 6,273,589                 |
| 503 NEDERLAND MIDDLE/SENIOR              | 30.097         | 2,211,718          | 690,204                         | -                               | 29,554                         | 3,977                       | 114,900            | 1,330                              | 3,051,683                    |
| 505 ASPEN CREEK K-8                      | 68.934         | 4,981,675          | 1,564,016                       | 600                             | 42,833                         | 400                         | 175,633            | 2,748                              | 6,767,905                    |
| 506 ELDORADO K-8                         | 56.368         | 4,389,502          | 1,344,374                       | -                               | 58,910                         | 1,000                       | 170,924            | 600                                | 5,965,310                    |
| 507 HALCYON                              | 3.000          | 249,607            | 74,687                          | -                               | 11,275                         | 110                         | 13,617             | -                                  | 349,296                      |
| 509 MEADOWLARK K-8                       | 43.091         | 3,140,806          | 982,184                         | 850                             | 75,373                         | 1,290                       | 95,876             | 1,200                              | 4,297,579                    |
| 590 SUMMER SCHOOL                        | 0.500          | 117,359            | 29,104                          | 6,000                           | -                              | -                           | 1,000              | 1,000                              | 154,463                      |
| 595 ALTERNATIVE LEARNING OPTIONS         | 1.000          | 248,812            | 61,313                          | 2,520                           | -                              | 100,430                     | 1,000              | 300                                | 414,375                      |
| <b>LEVEL TOTAL</b>                       | <b>265.015</b> | <b>19,898,784</b>  | <b>6,166,607</b>                | <b>9,970</b>                    | <b>311,708</b>                 | <b>107,407</b>              | <b>772,146</b>     | <b>7,578</b>                       | <b>\$ 27,274,200</b>         |
| <b>CHARTER SCHOOLS</b>                   |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 925 SUMMIT CHARTER                       | 0.000          | -                  | -                               | -                               | 11,148                         | -                           | 42,492             | -                                  | \$ 53,640                    |
| 932 BOULDER PREP CHARTER                 | 1.000          | 81,835             | 24,606                          | -                               | -                              | -                           | -                  | -                                  | 106,441                      |
| 952 HORIZONS K-8 CHARTER                 | 0.000          | -                  | -                               | -                               | 18,276                         | -                           | 34,225             | -                                  | 52,501                       |
| 954 JUSTICE HIGH CHARTER                 | 1.000          | 81,835             | 24,606                          | -                               | -                              | -                           | -                  | -                                  | 106,441                      |
| <b>LEVEL TOTAL</b>                       | <b>2.000</b>   | <b>163,670</b>     | <b>49,212</b>                   | <b>-</b>                        | <b>29,424</b>                  | <b>-</b>                    | <b>76,717</b>      | <b>-</b>                           | <b>\$ 319,023</b>            |
| <b>CENTRALIZED SERVICES</b>              |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 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          | 477,895            | 135,987                         | 45,065                          | 1,600                          | 82,452                      | 22,048             | 63,000                             | 828,047                      |
| 2322 COMMUNITY RELATIONS                 | 0.000          | -                  | -                               | 100,000                         | -                              | -                           | -                  | -                                  | 100,000                      |
| <b>LOCATION TOTAL</b>                    | <b>3.800</b>   | <b>481,695</b>     | <b>136,790</b>                  | <b>192,565</b>                  | <b>1,600</b>                   | <b>82,452</b>               | <b>22,048</b>      | <b>63,000</b>                      | <b>\$ 980,150</b>            |
| 604 LEGAL COUNSEL OFFICE                 |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2100 SUPPORT SERVICES-STUDENTS           | 1.200          | 99,075             | 29,681                          | 32,000                          | -                              | -                           | -                  | 5,000                              | \$ 165,756                   |
| 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                                | 152,894                      |
| <b>LOCATION TOTAL</b>                    | <b>3.000</b>   | <b>323,616</b>     | <b>92,006</b>                   | <b>86,977</b>                   | <b>-</b>                       | <b>2,500</b>                | <b>3,650</b>       | <b>5,500</b>                       | <b>\$ 514,249</b>            |
| 605 CURRICULUM, ASSESSMENT & INSTRUCTION |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2200 INSTRUCTIONAL STAFF SPVRT           | 0.000          | -                  | -                               | -                               | -                              | -                           | 5,148              | -                                  | \$ 5,148                     |
| 2210 IMPROVEMENT INSTRUC SVCS            | 0.000          | 4,516              | 955                             | -                               | -                              | 2,610                       | -                  | -                                  | 8,081                        |
| 2211 ADMIN LEARNING SERVICES             | 0.000          | 1,800              | 381                             | -                               | 6,250                          | 2,000                       | 11,000             | 5,964                              | 27,395                       |
| 2212 CURRICULUM DEVELOPMENT              | 0.000          | 2,760              | 584                             | -                               | -                              | -                           | 1,500              | -                                  | 4,844                        |
| 2213 STAFF DEVELOPMENT                   | 0.000          | 16,608             | 3,513                           | 3,473                           | -                              | 1,000                       | 2,214              | 3,773                              | 30,581                       |
| 2219 LEARNING MATERIALS CENTER           | 1.000          | 108,426            | 30,188                          | -                               | -                              | -                           | 3,000              | -                                  | 141,614                      |
| 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                       |
| <b>LOCATION TOTAL</b>                    | <b>4.000</b>   | <b>444,922</b>     | <b>124,570</b>                  | <b>3,473</b>                    | <b>6,250</b>                   | <b>5,610</b>                | <b>22,862</b>      | <b>9,737</b>                       | <b>\$ 617,424</b>            |
| 606 BUSINESS SERVICES DIVISION           |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2114 STUDENT ACCOUNTING SERVICES         | 6.000          | 481,399            | 146,760                         | 17,008                          | 1,220                          | 1,500                       | 3,500              | 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                                | 5,600                        |
| 2511 SUPERVISING BUSINESS SERVICES       | 2.000          | 247,750            | 68,346                          | -                               | -                              | -                           | -                  | -                                  | 316,096                      |
| <b>LOCATION TOTAL</b>                    | <b>10.000</b>  | <b>1,018,798</b>   | <b>292,389</b>                  | <b>17,008</b>                   | <b>1,220</b>                   | <b>4,700</b>                | <b>5,000</b>       | <b>1,650</b>                       | <b>\$ 1,340,765</b>          |
| 607 STRATEGIC INITIATIVES                |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2811 PLANNING SERVICES                   | 1.000          | 138,071            | 38,717                          | -                               | -                              | 2,860                       | 6,690              | 450                                | \$ 186,788                   |
| 2843 PROGRAMMING SERVICES                | 0.500          | 42,930             | 12,732                          | -                               | -                              | 16,300                      | -                  | -                                  | 71,962                       |
| <b>LOCATION TOTAL</b>                    | <b>1.500</b>   | <b>181,001</b>     | <b>51,449</b>                   | <b>-</b>                        | <b>-</b>                       | <b>19,160</b>               | <b>6,690</b>       | <b>450</b>                         | <b>\$ 258,750</b>            |



### Location Budget by Object (continued)

| LOCATION                          | FTE            | 0100's<br>SALARIES | 0200's<br>PROF/TECH<br>SERVICES | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700's<br>EQUIPMENT/<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|-----------------------------------|----------------|--------------------|---------------------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|------------------------------------|------------------------------|
| 608 PLANNING & ASSESSMENT         |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2214 EVALUATION INSTRUCT SVCS     | 5.000          | 610,810            | 168,184                         | 56,250                          | -                              | -                           | -                  | -                                  | \$ 835,244                   |
| 2814 RESEARCH/EVALUATION SVCS     | 1.500          | 135,096            | 39,542                          | 7,500                           | -                              | 4,250                       | 10,250             | 3,500                              | 200,138                      |
| <b>LOCATION TOTAL</b>             | <b>6.500</b>   | <b>745,906</b>     | <b>207,726</b>                  | <b>63,750</b>                   | <b>-</b>                       | <b>4,250</b>                | <b>10,250</b>      | <b>3,500</b>                       | <b>\$ 1,035,382</b>          |
| 609 VOCATIONAL ED ADMIN           |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 0030 GEN HIGH SCHOOL EDUCATION    | 0.000          | 10,000             | 2,115                           | -                               | -                              | -                           | 26,576             | -                                  | \$ 38,691                    |
| 2232 ADMIN VOC VOCATIONAL ED      | 1.000          | 118,679            | 33,666                          | -                               | -                              | -                           | -                  | -                                  | 152,345                      |
| <b>LOCATION TOTAL</b>             | <b>1.000</b>   | <b>128,679</b>     | <b>35,781</b>                   | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>26,576</b>      | <b>-</b>                           | <b>\$ 191,036</b>            |
| 610 PRESCHOOL ADMINISTRATION      |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2231 ADMIN SPED SPECIAL EDUC      | 0.804          | 70,372             | 21,160                          | -                               | -                              | -                           | -                  | -                                  | \$ 91,532                    |
| <b>LOCATION TOTAL</b>             | <b>0.804</b>   | <b>70,372</b>      | <b>21,160</b>                   | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                           | <b>\$ 91,532</b>             |
| 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            | 14.069         | 764,158            | 269,626                         | 11,808                          | 9,585                          | 1,150,325                   | 38,560             | 32,994                             | 2,277,056                    |
| 1710 PHYS DISABILITY              | 15.025         | 1,213,942          | 366,974                         | -                               | -                              | -                           | -                  | -                                  | 1,580,916                    |
| 1720 VISUAL DISABILITY            | 1.600          | 130,935            | 39,371                          | -                               | -                              | -                           | -                  | -                                  | 170,306                      |
| 1730 HEARING DISABILITY           | 10.200         | 648,014            | 214,844                         | -                               | -                              | -                           | -                  | -                                  | 862,858                      |
| 1770 SPEECH/LANGUAGE DISABILITY   | 45.562         | 3,923,330          | 1,162,493                       | -                               | -                              | -                           | -                  | -                                  | 5,085,823                    |
| 1791 PRESCH DISABILITY CHILD      | 12.200         | 476,620            | 196,544                         | 173                             | -                              | -                           | -                  | -                                  | 673,337                      |
| 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                    |
| <b>LOCATION TOTAL</b>             | <b>152.667</b> | <b>12,264,482</b>  | <b>3,730,025</b>                | <b>46,456</b>                   | <b>9,585</b>                   | <b>1,153,700</b>            | <b>56,065</b>      | <b>33,669</b>                      | <b>\$ 17,293,982</b>         |
| 613 STUDENT SUCCESS               |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2200 INSTRUCTIONAL STAFF SPVRT    | 0.000          | -                  | -                               | -                               | -                              | 1,811                       | 2,595              | -                                  | \$ 4,406                     |
| 2210 IMPROVEMENT INSTRL SVCS      | 3.000          | 290,710            | 85,862                          | -                               | -                              | -                           | -                  | -                                  | 376,572                      |
| <b>LOCATION TOTAL</b>             | <b>3.000</b>   | <b>290,710</b>     | <b>85,862</b>                   | <b>-</b>                        | <b>-</b>                       | <b>1,811</b>                | <b>2,595</b>       | <b>-</b>                           | <b>\$ 380,978</b>            |
| 614 INSTITUTIONAL EQUITY          |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 1900 STUDENT ACTIVITIES           | 0.000          | 11,416             | 2,416                           | -                               | -                              | 1,250                       | 4,350              | 1,100                              | \$ 20,532                    |
| 2200 INSTRUCTIONAL STAFF SPVRT    | 0.000          | 6,700              | 1,417                           | 14,128                          | -                              | 3,742                       | 31,563             | 6,000                              | 63,550                       |
| 2237 ADMIN -TAG PROGRAMS          | 1.900          | 167,353            | 48,806                          | 9,000                           | -                              | 4,882                       | 93,033             | 1,500                              | 324,574                      |
| <b>LOCATION TOTAL</b>             | <b>1.900</b>   | <b>185,469</b>     | <b>52,639</b>                   | <b>23,128</b>                   | <b>-</b>                       | <b>9,874</b>                | <b>128,946</b>     | <b>8,600</b>                       | <b>\$ 408,656</b>            |
| 616 LANGUAGE, CULTURE & EQUITY    |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 0010 GEN ELEMENTARY EDUC          | 0.000          | -                  | -                               | -                               | -                              | -                           | 7,715              | -                                  | \$ 7,715                     |
| 0020 GEN MIDDLE EDUCATION         | 0.000          | -                  | -                               | -                               | -                              | -                           | 6,815              | -                                  | 6,815                        |
| 0030 GEN HIGH SCHOOL EDUCATION    | 0.000          | -                  | -                               | -                               | -                              | -                           | 7,078              | -                                  | 7,078                        |
| 0090 OTHER GEN EDUCATION          | 0.000          | 4,154              | 878                             | 692                             | -                              | -                           | 3,763              | 865                                | 10,352                       |
| 2200 INSTRUCTIONAL STAFF SPVRT    | 5.000          | 449,592            | 132,853                         | -                               | 2,681                          | 7,918                       | 971                | 765                                | 594,780                      |
| 2212 CURRICULUM DEVELOPMENT       | 0.000          | 3,087              | 653                             | 1,411                           | -                              | 742                         | -                  | -                                  | 5,893                        |
| 2214 EVALUATION INSTRUCT SVCS     | 0.500          | 31,179             | 10,224                          | 4,000                           | -                              | -                           | 3,614              | -                                  | 49,017                       |
| <b>LOCATION TOTAL</b>             | <b>5.500</b>   | <b>488,012</b>     | <b>144,608</b>                  | <b>6,103</b>                    | <b>2,681</b>                   | <b>8,660</b>                | <b>29,956</b>      | <b>1,630</b>                       | <b>\$ 681,650</b>            |
| 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            | 37,922                          | -                               | 1,300                          | 18,455                      | 5,081              | 3,150                              | 201,583                      |
| 2304 ADMIN GEN SUPPORT SVCS       | 1.750          | 221,155            | 60,886                          | -                               | -                              | -                           | -                  | -                                  | 282,041                      |
| 2400 SCHOOL ADMIN SUPPORT SVCS    | 0.000          | 9,623              | 2,036                           | -                               | -                              | 11,035                      | 6,000              | 1,000                              | 29,694                       |
| <b>LOCATION TOTAL</b>             | <b>3.750</b>   | <b>417,864</b>     | <b>118,944</b>                  | <b>24,000</b>                   | <b>1,300</b>                   | <b>29,490</b>               | <b>52,081</b>      | <b>4,150</b>                       | <b>\$ 647,829</b>            |
| 618 MIDDLE LEVEL ED ADMIN         |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2304 ADMIN GEN SUPPORT SVCS       | 1.000          | 129,030            | 35,273                          | -                               | -                              | -                           | -                  | -                                  | \$ 164,303                   |
| <b>LOCATION TOTAL</b>             | <b>1.000</b>   | <b>129,030</b>     | <b>35,273</b>                   | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>-</b>           | <b>-</b>                           | <b>\$ 164,303</b>            |



## Location Budget by Object (continued)

| LOCATION                             | FTE           | 0100's<br>SALARIES | 0200's<br>PROF/TECH<br>SERVICES | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700's<br>EQUIPMENT/<br>OTHER USES | 2018-19<br>ADOPTED<br>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            | 53,613                          | 10,000                          | 2,700                          | 37,500                      | 16,840             | 19,647                             | 337,938                      |
| 2304 ADMIN GEN SUPPORT SVCS          | 1.000         | 129,030            | 35,273                          | -                               | -                              | -                           | -                  | -                                  | 164,303                      |
| 2400 SCHOOL ADMIN SUPPORT SVCS       | 0.000         | 4,229              | 894                             | 22,000                          | -                              | 4,000                       | 5,000              | 1,000                              | 37,123                       |
| <b>LOCATION TOTAL</b>                | <b>2.300</b>  | <b>337,897</b>     | <b>91,261</b>                   | <b>32,000</b>                   | <b>2,700</b>                   | <b>41,500</b>               | <b>21,840</b>      | <b>20,647</b>                      | <b>\$ 547,845</b>            |
| 628 BOARD OF EDUCATION               |               |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2311 ADMIN BOE BOARD OF EDUC         | 0.000         | -                  | -                               | 7,300                           | 1,200                          | 14,500                      | 3,571              | 25,134                             | \$ 51,705                    |
| 2312 BOE SECTRY BOARD OF EDUC        | 0.400         | 35,006             | 10,807                          | -                               | -                              | -                           | -                  | -                                  | 45,813                       |
| 2314 ELECTION SERVICES               | 0.000         | -                  | -                               | 81,100                          | -                              | -                           | -                  | -                                  | 81,100                       |
| 2317 AUDIT SERVICES                  | 0.000         | -                  | -                               | 61,735                          | -                              | -                           | -                  | -                                  | 61,735                       |
| 2834 IN SVC TRAINING NON-CERT        | 0.000         | -                  | -                               | 14,000                          | -                              | 1,604                       | -                  | -                                  | 15,604                       |
| <b>LOCATION TOTAL</b>                | <b>0.400</b>  | <b>35,006</b>      | <b>10,807</b>                   | <b>164,135</b>                  | <b>1,200</b>                   | <b>16,104</b>               | <b>3,571</b>       | <b>25,134</b>                      | <b>\$ 255,957</b>            |
| 631 ART                              |               |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2200 INSTRUCTIONAL STAFF SPRT        | 0.000         | -                  | -                               | -                               | -                              | 11,000                      | -                  | -                                  | \$ 11,000                    |
| 2210 IMPROVEMENT INSTRUC SVCS        | 0.500         | 68,174             | 18,718                          | -                               | -                              | -                           | -                  | -                                  | 86,892                       |
| 2211 ADMIN LEARNING SERVICES         | 0.000         | 1,990              | 421                             | -                               | -                              | -                           | -                  | -                                  | 2,411                        |
| 2212 CURRICULUM DEVELOPMENT          | 0.000         | -                  | -                               | -                               | -                              | -                           | 7,910              | -                                  | 7,910                        |
| 2213 STAFF DEVELOPMENT               | 0.000         | 5,084              | 1,076                           | -                               | -                              | 600                         | 200                | -                                  | 6,960                        |
| 2214 EVALUATION INSTRUC SVCS         | 0.000         | -                  | -                               | -                               | -                              | -                           | -                  | 1,000                              | 1,000                        |
| <b>LOCATION TOTAL</b>                | <b>0.500</b>  | <b>75,248</b>      | <b>20,215</b>                   | <b>-</b>                        | <b>-</b>                       | <b>11,600</b>               | <b>8,110</b>       | <b>1,000</b>                       | <b>\$ 116,173</b>            |
| 632 MUSIC                            |               |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2200 INSTRUCTIONAL STAFF SPRT        | 0.000         | -                  | -                               | -                               | -                              | 11,000                      | -                  | -                                  | \$ 11,000                    |
| 2210 IMPROVEMENT INSTRUC SVCS        | 0.500         | 68,174             | 18,718                          | -                               | -                              | -                           | -                  | -                                  | 86,892                       |
| 2211 ADMIN LEARNING SERVICES         | 0.000         | 1,990              | 421                             | -                               | -                              | -                           | -                  | -                                  | 2,411                        |
| 2212 CURRICULUM DEVELOPMENT          | 0.000         | -                  | -                               | -                               | -                              | -                           | 7,910              | -                                  | 7,910                        |
| 2213 STAFF DEVELOPMENT               | 0.000         | 5,083              | 1,075                           | -                               | -                              | -                           | -                  | -                                  | 6,158                        |
| 2214 EVALUATION INSTRUC SVCS         | 0.000         | -                  | -                               | -                               | -                              | -                           | -                  | 1,000                              | 1,000                        |
| <b>LOCATION TOTAL</b>                | <b>0.500</b>  | <b>75,247</b>      | <b>20,214</b>                   | <b>-</b>                        | <b>-</b>                       | <b>11,000</b>               | <b>7,910</b>       | <b>1,000</b>                       | <b>\$ 115,371</b>            |
| 633 HEALTH/PHYSICAL EDUCATION        |               |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2211 ADMIN LEARNING SERVICES         | 0.000         | 1,990              | 421                             | -                               | -                              | -                           | -                  | -                                  | \$ 2,411                     |
| 2212 CURRICULUM DEVELOPMENT          | 0.000         | -                  | -                               | -                               | -                              | -                           | 1,000              | -                                  | 1,000                        |
| <b>LOCATION TOTAL</b>                | <b>0.000</b>  | <b>1,990</b>       | <b>421</b>                      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>1,000</b>       | <b>-</b>                           | <b>\$ 3,411</b>              |
| 634 ENGLISH LANGUAGE DEVELOPMENT     |               |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 0090 OTHER GEN ED                    | 0.605         | 49,194             | 14,819                          | -                               | -                              | -                           | -                  | -                                  | \$ 64,013                    |
| 0500 ENG LANG ARTS                   | 0.000         | 41,150             | 8,704                           | -                               | -                              | -                           | -                  | -                                  | 49,854                       |
| 2210 IMPROVEMENT INSTRUC SVCS        | 12.200        | 1,190,212          | 342,315                         | -                               | -                              | -                           | 12,175             | -                                  | 1,544,702                    |
| 2211 ADMIN LEARNING SERVICES         | 1.000         | 55,988             | 19,094                          | -                               | -                              | -                           | -                  | -                                  | 75,082                       |
| 2213 STAFF DEVELOPMENT               | 0.000         | 112,018            | 23,692                          | -                               | -                              | -                           | 8,957              | 2,100                              | 146,767                      |
| 2219 OTHER INSTRUCTIONAL             | 0.000         | -                  | -                               | -                               | -                              | -                           | 80,000             | -                                  | 80,000                       |
| <b>LOCATION TOTAL</b>                | <b>13.805</b> | <b>1,448,562</b>   | <b>408,624</b>                  | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>101,132</b>     | <b>2,100</b>                       | <b>\$ 1,960,418</b>          |
| 635 DISTRICT-WIDE INSTRUCTION        |               |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 1808 COCURRICULAR ACTIVITIES         | 0.000         | 313,683            | 66,343                          | -                               | -                              | -                           | -                  | -                                  | \$ 380,026                   |
| 1910 ELEM SPONSOR STUDENT ACT        | 0.000         | 45,885             | 9,704                           | -                               | -                              | -                           | -                  | -                                  | 55,589                       |
| 1920 MIDDLE SPONSOR STUDENT ACT      | 0.000         | 102,492            | 21,677                          | -                               | -                              | -                           | -                  | -                                  | 124,169                      |
| 1930 HIGH SCHOOL SPONSOR STUDENT ACT | 0.000         | 464,703            | 98,284                          | -                               | -                              | -                           | -                  | -                                  | 562,987                      |
| 1935 CHEER/POMS                      | 0.000         | 85,944             | 18,177                          | -                               | -                              | -                           | -                  | -                                  | 104,121                      |
| 2100 SUPPORT SERVICES-STUDENTS       | 6.000         | 517,620            | 155,710                         | 77,135                          | -                              | 20,000                      | 3,871              | -                                  | 774,336                      |
| 2112 ATTENDANCE SERVICES             | 2.900         | 204,637            | 65,286                          | -                               | -                              | -                           | -                  | -                                  | 269,923                      |
| 2122 COUNSELING SERVICES             | 0.250         | 17,715             | 5,567                           | 4,000                           | -                              | 15,179                      | 1,700              | 1,400                              | 45,561                       |
| 2219 OTHER INSTRUCTIONAL             | 0.000         | -                  | -                               | -                               | -                              | -                           | 45,500             | -                                  | 45,500                       |
| 2410 PRINCIPAL'S OFFICE              | 0.000         | -                  | -                               | -                               | -                              | 43,975                      | -                  | -                                  | 43,975                       |
| 2600 MAINTENANCE & OPERATIONS        | 0.000         | -                  | -                               | -                               | 866                            | -                           | -                  | -                                  | 866                          |
| 2811 PLANNING SERVICES               | 2.000         | 160,046            | 49,619                          | 59,500                          | -                              | 3,397                       | 4,155              | (1,820)                            | 274,897                      |
| <b>LOCATION TOTAL</b>                | <b>11.150</b> | <b>2,012,725</b>   | <b>490,367</b>                  | <b>140,635</b>                  | <b>866</b>                     | <b>82,551</b>               | <b>55,226</b>      | <b>(420)</b>                       | <b>\$ 2,781,950</b>          |



### Location Budget by Object (continued)

| LOCATION                                | FTE            | 0100's<br>SALARIES | 0200's<br>PROF/TECH<br>SERVICES | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES | 0700's<br>EQUIPMENT/<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|---|----------------|--------------------|---------------------------------|---------------------------------|--------------------------------|-----------------------------|--------------------|------------------------------------|------------------------------|
| <b>636 MATHEMATICS</b>                  |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2210 IMPROVEMENT INSTRUC SVCS           | 1.240          | 153,040            | 42,711                          | -                               | -                              | -                           | -                  | -                                  | \$ 195,751                   |
| 2211 ADMIN LEARNING SERVICES            | 0.000          | 1,990              | 421                             | -                               | -                              | -                           | -                  | -                                  | 2,411                        |
| 2212 CURRICULUM DEVELOPMENT             | 0.000          | -                  | -                               | -                               | -                              | -                           | 2,500              | -                                  | 2,500                        |
| 2213 STAFF DEVELOPMENT                  | 0.000          | 16,189             | 3,424                           | -                               | -                              | -                           | 2,300              | -                                  | 21,913                       |
| <b>LOCATION TOTAL</b>                   | <b>1.240</b>   | <b>171,219</b>     | <b>46,556</b>                   | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>4,800</b>       | <b>-</b>                           | <b>\$ 222,575</b>            |
| <b>637 SCIENCE</b>                      |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2210 IMPROVEMENT INSTRUC SVCS           | 1.000          | 106,534            | 31,075                          | -                               | -                              | -                           | -                  | -                                  | \$ 137,609                   |
| 2211 ADMIN LEARNING SERVICES            | 0.000          | 1,990              | 421                             | -                               | -                              | -                           | -                  | -                                  | 2,411                        |
| 2212 CURRICULUM DEVELOPMENT             | 1.500          | 82,064             | 28,230                          | -                               | -                              | -                           | 2,151              | -                                  | 112,445                      |
| 2213 STAFF DEVELOPMENT                  | 0.000          | 16,711             | 3,535                           | -                               | -                              | -                           | 2,436              | 2,500                              | 25,182                       |
| <b>LOCATION TOTAL</b>                   | <b>2.500</b>   | <b>207,299</b>     | <b>63,261</b>                   | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>4,587</b>       | <b>2,500</b>                       | <b>\$ 277,647</b>            |
| <b>638 SOCIAL STUDIES</b>               |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2211 ADMIN LEARNING SERVICES            | 0.000          | 1,990              | 421                             | -                               | -                              | -                           | -                  | -                                  | \$ 2,411                     |
| 2212 CURRICULUM DEVELOPMENT             | 0.000          | -                  | -                               | -                               | -                              | -                           | 4,500              | -                                  | 4,500                        |
| 2213 STAFF DEVELOPMENT                  | 0.000          | -                  | -                               | -                               | -                              | 600                         | -                  | -                                  | 600                          |
| <b>LOCATION TOTAL</b>                   | <b>0.000</b>   | <b>1,990</b>       | <b>421</b>                      | <b>-</b>                        | <b>-</b>                       | <b>600</b>                  | <b>4,500</b>       | <b>-</b>                           | <b>\$ 7,511</b>              |
| <b>639 WORLD LANGUAGES</b>              |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2211 ADMIN LEARNING SERVICES            | 0.000          | 1,990              | 421                             | -                               | -                              | -                           | -                  | -                                  | \$ 2,411                     |
| 2212 CURRICULUM DEVELOPMENT             | 0.000          | 1,525              | 322                             | -                               | -                              | -                           | 1,000              | -                                  | 2,847                        |
| 2214 EVALUATION INSTRUC SVCS            | 0.000          | -                  | -                               | -                               | -                              | -                           | 2,106              | 2,106                              | 4,212                        |
| <b>LOCATION TOTAL</b>                   | <b>0.000</b>   | <b>3,515</b>       | <b>743</b>                      | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>3,106</b>       | <b>2,106</b>                       | <b>\$ 9,470</b>              |
| <b>640 OPERATIONAL SERVICES</b>         |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 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                      |
| <b>LOCATION TOTAL</b>                   | <b>3.663</b>   | <b>382,165</b>     | <b>108,611</b>                  | <b>11,000</b>                   | <b>-</b>                       | <b>6,150</b>                | <b>35,928</b>      | <b>11,750</b>                      | <b>\$ 555,604</b>            |
| <b>642 MAINTENANCE &amp; OPERATIONS</b> |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2600 MAINTENANCE & OPERATIONS           | 49.000         | 3,381,466          | 1,071,474                       | 20,000                          | 101,000                        | 29,000                      | 347,532            | 51,900                             | \$ 5,002,372                 |
| 2610 ADMIN MAINTENANCE & OPS            | 7.000          | 716,361            | 205,655                         | -                               | -                              | -                           | -                  | -                                  | 922,016                      |
| 2622 BUILDINGS                          | 0.000          | -                  | -                               | -                               | -                              | -                           | 112,000            | -                                  | 112,000                      |
| 2623 TRADES                             | 0.000          | -                  | -                               | -                               | -                              | -                           | 112,000            | -                                  | 112,000                      |
| 2624 HVAC                               | 0.000          | -                  | -                               | -                               | -                              | -                           | 112,000            | -                                  | 112,000                      |
| 2627 ENERGY - PHASE I                   | 0.000          | -                  | -                               | -                               | -                              | 1,500                       | -                  | -                                  | 1,500                        |
| 2631 GROUNDS                            | 0.000          | -                  | -                               | -                               | -                              | -                           | 112,000            | -                                  | 112,000                      |
| <b>LOCATION TOTAL</b>                   | <b>56.000</b>  | <b>4,097,827</b>   | <b>1,277,129</b>                | <b>20,000</b>                   | <b>101,000</b>                 | <b>30,500</b>               | <b>795,532</b>     | <b>51,900</b>                      | <b>\$ 6,373,888</b>          |
| <b>643 ENVIRONMENTAL SERVICES</b>       |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2600 MAINTENANCE & OPERATIONS           | 153.375        | 6,834,948          | 2,554,692                       | -                               | -                              | -                           | -                  | -                                  | \$ 9,389,640                 |
| 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         | 927,335            | 294,551                         | 2,841                           | 5,000                          | 1,500                       | 34,041             | 4,859                              | 1,270,127                    |
| 2690 OTHER OPERATIONS                   | 8.500          | 344,307            | 134,209                         | 5,000                           | 14,000                         | 880                         | 6,800              | (209,359)                          | 295,837                      |
| <b>LOCATION TOTAL</b>                   | <b>177.075</b> | <b>8,284,618</b>   | <b>3,035,673</b>                | <b>30,841</b>                   | <b>364,736</b>                 | <b>6,280</b>                | <b>41,955</b>      | <b>(199,850)</b>                   | <b>\$ 11,564,253</b>         |
| <b>652 COMMUNITY SCHOOLS</b>            |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2600 MAINTENANCE & OPERATIONS           | 0.000          | -                  | -                               | -                               | -                              | -                           | 165,500            | -                                  | \$ 165,500                   |
| <b>LOCATION TOTAL</b>                   | <b>0.000</b>   | <b>-</b>           | <b>-</b>                        | <b>-</b>                        | <b>-</b>                       | <b>-</b>                    | <b>165,500</b>     | <b>-</b>                           | <b>\$ 165,500</b>            |
| <b>668 COMMUNICATION SERVICES</b>       |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2801 CENTRAL SUPPORT SERVICES           | 1.000          | 134,811            | 37,107                          | -                               | -                              | -                           | -                  | -                                  | \$ 171,918                   |
| 2820 COMMUNICATION SERVICES             | 3.000          | 220,412            | 69,666                          | 8,000                           | -                              | 9,230                       | 7,551              | 11,800                             | 326,659                      |
| <b>LOCATION TOTAL</b>                   | <b>4.000</b>   | <b>355,223</b>     | <b>106,773</b>                  | <b>8,000</b>                    | <b>-</b>                       | <b>9,230</b>                | <b>7,551</b>       | <b>11,800</b>                      | <b>\$ 498,577</b>            |
| <b>670 GRANT'S ADMINISTRATION</b>       |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2323 GRANT PROCUREMENT                  | 0.750          | 89,383             | 24,428                          | -                               | -                              | 1,000                       | 1,500              | -                                  | \$ 116,311                   |
| <b>LOCATION TOTAL</b>                   | <b>0.750</b>   | <b>89,383</b>      | <b>24,428</b>                   | <b>-</b>                        | <b>-</b>                       | <b>1,000</b>                | <b>1,500</b>       | <b>-</b>                           | <b>\$ 116,311</b>            |
| <b>686 PROFESSIONAL LEARNING</b>        |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 2830 HUMAN RESOURCES                    | 3.000          | 318,348            | 90,477                          | 23,596                          | -                              | 16,000                      | 25,681             | 8,000                              | \$ 482,102                   |
| <b>LOCATION TOTAL</b>                   | <b>3.000</b>   | <b>318,348</b>     | <b>90,477</b>                   | <b>23,596</b>                   | <b>-</b>                       | <b>16,000</b>               | <b>25,681</b>      | <b>8,000</b>                       | <b>\$ 482,102</b>            |
| <b>687 HUMAN RESOURCES</b>              |                |                    |                                 |                                 |                                |                             |                    |                                    |                              |
| 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          | -                  | 210,590                         | -                               | -                              | -                           | -                  | -                                  | 210,590                      |
| 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                    | 13.050         | 1,152,347          | 346,621                         | 38,772                          | 3,500                          | 5,450                       | 16,960             | 8,093                              | 1,571,743                    |
| 2832 RECRUITMENT/PLACEMENT SVC          | 2.750          | 193,170            | 62,068                          | 55,000                          | -                              | 2,780                       | 98,000             | 15,000                             | 426,018                      |
| 2801 CENTRAL SUPPORT SERVICES           | 2.000          | 252,945            | 69,456                          | -                               | -                              | -                           | -                  | -                                  | 322,401                      |
| <b>LOCATION TOTAL</b>                   | <b>19.490</b>  | <b>1,820,865</b>   | <b>749,896</b>                  | <b>120,348</b>                  | <b>3,500</b>                   | <b>33,867</b>               | <b>130,912</b>     | <b>29,293</b>                      | <b>\$ 2,888,681</b>          |



## Location Budget by Object (continued)

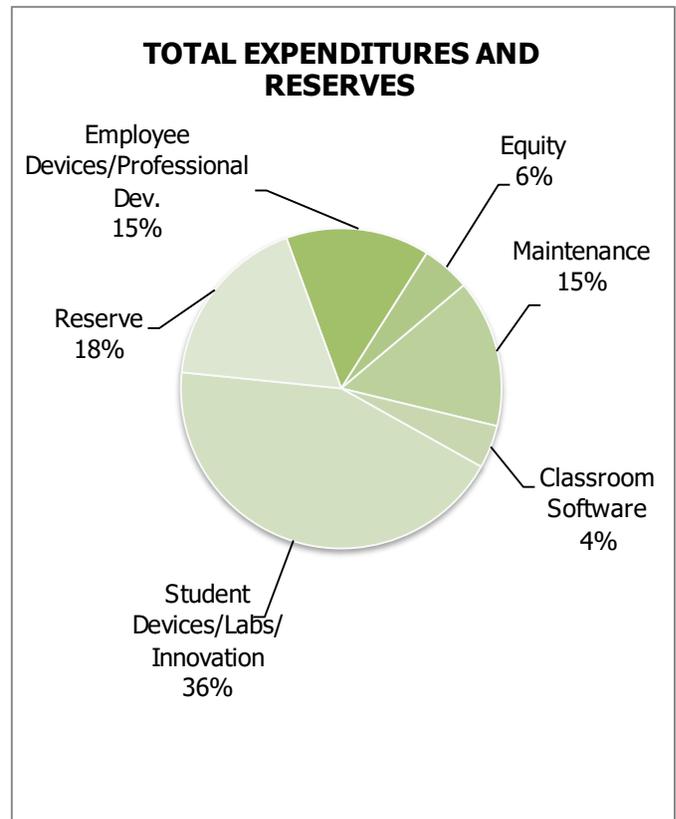
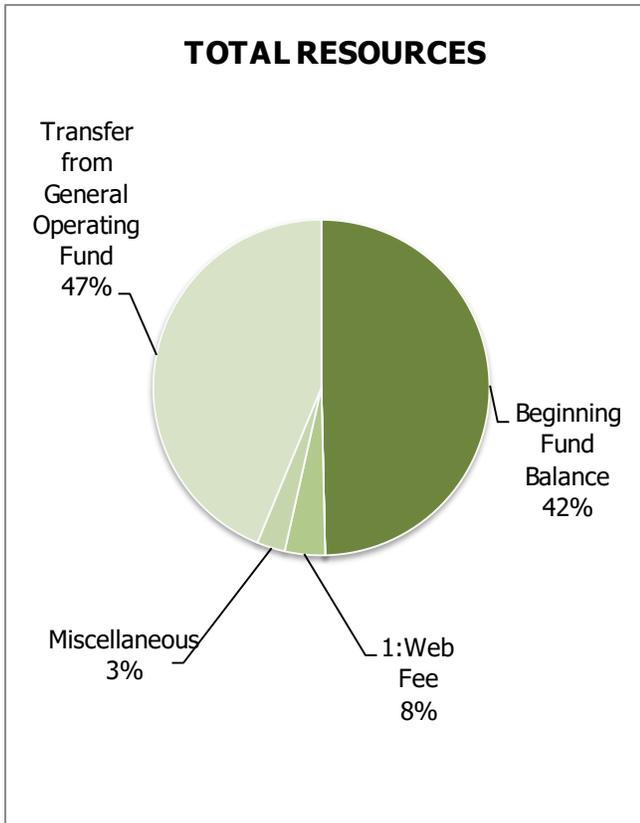
| LOCATION                                | FTE              | 0100's<br>SALARIES    | 0200's<br>BENEFITS   | 0300's<br>PROF/TECH<br>SERVICES | 0400's<br>PROPERTY<br>SERVICES | 0500's<br>OTHER<br>SERVICES | 0600's<br>SUPPLIES   | 0700's<br>PROPERTY &<br>OTHER USES | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------|-----------------------|----------------------|---------------------------------|--------------------------------|-----------------------------|----------------------|------------------------------------|------------------------------|
| <b>CENTRALIZED SERVICES (continued)</b> |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 688 BUDGET SERVICES                     |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 2513 BUDGETING SERVICES                 | 7.000            | 561,025               | 170,923              | 23,400                          | 500                            | 16,850                      | 43,900               | 8,500                              | \$ 825,098                   |
| <b>LOCATION TOTAL</b>                   | <b>7.000</b>     | <b>561,025</b>        | <b>170,923</b>       | <b>23,400</b>                   | <b>500</b>                     | <b>16,850</b>               | <b>43,900</b>        | <b>8,500</b>                       | <b>\$ 825,098</b>            |
| 689 INFORMATION TECHNOLOGY              |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 2220 MEDIA SUPPORT SERVICES             | 11.000           | 626,792               | 212,356              | -                               | -                              | -                           | -                    | -                                  | \$ 839,148                   |
| 2223 AUDIOVISUAL SERVICES               | 0.000            | -                     | -                    | -                               | 58,119                         | 3,347                       | -                    | -                                  | 61,466                       |
| 2225 INSTRUCTIONAL TECHNOLOGY           | 6.800            | 578,404               | 177,669              | -                               | -                              | 6,200                       | 4,000                | 10,000                             | 776,273                      |
| 2801 CENTRAL SUPPORT SERVICES           | 2.000            | 277,179               | 74,625               | -                               | -                              | -                           | -                    | -                                  | 351,804                      |
| 2841 SUPERVISING INFO SYS SERVICES      | 4.000            | 380,033               | 112,665              | 145,721                         | 5,500                          | 49,541                      | 20,500               | 60,500                             | 774,460                      |
| 2843 PROGRAMMING SERVICES               | 13.000           | 1,315,945             | 378,454              | 19,004                          | 1,884,109                      | 8,225                       | 7,200                | 3,050                              | 3,615,987                    |
| 2844 OPERATIONS SERVICES                | 4.000            | 379,726               | 113,199              | 316,300                         | 163,363                        | 71,250                      | 41,250               | 50,050                             | 1,135,138                    |
| 2849 OTHER INFORMATION SERVICES         | 13.000           | 1,070,059             | 334,407              | 5,000                           | -                              | 20,080                      | 26,000               | 5,000                              | 1,460,546                    |
| <b>LOCATION TOTAL</b>                   | <b>53.800</b>    | <b>4,628,138</b>      | <b>1,403,375</b>     | <b>486,025</b>                  | <b>2,111,091</b>               | <b>158,643</b>              | <b>98,950</b>        | <b>128,600</b>                     | <b>\$ 9,014,822</b>          |
| 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                      |
| <b>LOCATION TOTAL</b>                   | <b>14.350</b>    | <b>1,107,852</b>      | <b>340,848</b>       | <b>16,893</b>                   | <b>6,100</b>                   | <b>25,300</b>               | <b>10,400</b>        | <b>10,100</b>                      | <b>\$ 1,517,493</b>          |
| 695 PURCHASING                          |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 2520 PURCHASING SERVICES                | 5.000            | 406,569               | 123,376              | -                               | 750                            | 13,900                      | 8,900                | 1,100                              | \$ 554,595                   |
| <b>LOCATION TOTAL</b>                   | <b>5.000</b>     | <b>406,569</b>        | <b>123,376</b>       | <b>-</b>                        | <b>750</b>                     | <b>13,900</b>               | <b>8,900</b>         | <b>1,100</b>                       | <b>\$ 554,595</b>            |
| 698 HEALTH SERVICES                     |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 2134 NURSING SERVICES                   | 11.981           | 871,628               | 274,585              | 14,000                          | 2,000                          | 6,150                       | 3,419                | 2,200                              | \$ 1,173,982                 |
| 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 SPPRT          | 0.000            | 4,519                 | 956                  | -                               | -                              | -                           | 2,500                | 8,000                              | 15,975                       |
| <b>LOCATION TOTAL</b>                   | <b>23.462</b>    | <b>1,744,716</b>      | <b>551,565</b>       | <b>33,000</b>                   | <b>5,250</b>                   | <b>26,150</b>               | <b>199,249</b>       | <b>164,200</b>                     | <b>\$ 2,724,130</b>          |
| <b>LEVEL TOTAL</b>                      | <b>598.406</b>   | <b>45,337,983</b>     | <b>14,265,186</b>    | <b>1,573,333</b>                | <b>2,620,329</b>               | <b>1,829,432</b>            | <b>2,148,459</b>     | <b>411,346</b>                     | <b>\$ 68,186,068</b>         |
| <b>SERVICE CENTERS</b>                  |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 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                       |
| <b>LOCATION TOTAL</b>                   | <b>9.000</b>     | <b>554,194</b>        | <b>182,564</b>       | <b>5,000</b>                    | <b>14,000</b>                  | <b>5,200</b>                | <b>20,757</b>        | <b>40,500</b>                      | <b>\$ 822,215</b>            |
| 792 PRINT SHOP                          |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 2540 PRINT SHOP DISTRICT                | 2.750            | 166,662               | 55,213               | 5,000                           | 98,000                         | -                           | 55,000               | (361,073)                          | \$ 18,802                    |
| <b>LOCATION TOTAL</b>                   | <b>2.750</b>     | <b>166,662</b>        | <b>55,213</b>        | <b>5,000</b>                    | <b>98,000</b>                  | <b>-</b>                    | <b>55,000</b>        | <b>(361,073)</b>                   | <b>\$ 18,802</b>             |
| 793 TELECOMMUNICATIONS                  |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 2845 TELECOMMUNICATIONS                 | 1.000            | 94,821                | 27,977               | 2,500                           | 153,813                        | 180,000                     | -                    | 15,109                             | \$ 474,220                   |
| <b>LOCATION TOTAL</b>                   | <b>1.000</b>     | <b>94,821</b>         | <b>27,977</b>        | <b>2,500</b>                    | <b>153,813</b>                 | <b>180,000</b>              | <b>-</b>             | <b>15,109</b>                      | <b>\$ 474,220</b>            |
| <b>LEVEL TOTAL</b>                      | <b>12.750</b>    | <b>815,677</b>        | <b>265,754</b>       | <b>12,500</b>                   | <b>265,813</b>                 | <b>185,200</b>              | <b>75,757</b>        | <b>(305,464)</b>                   | <b>\$ 1,315,237</b>          |
| <b>DISTRICT-WIDE COSTS</b>              |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 807 UNALLOCATED DIST BUDGETS            | 0.000            | 18,187                | 3,847                | -                               | -                              | -                           | -                    | -                                  | \$ 22,034                    |
| 808 SCHOOL ALLOCATIONS                  | 0.000            | 1,034,086             | 246,071              | 301,552                         | -                              | 500                         | 150,000              | -                                  | 1,732,209                    |
| 809 DISTRICT ALLOCATIONS                | 1.813            | 4,860,889             | 363,123              | 2,488,395                       | 25,235                         | 267,660                     | 1,466,422            | (14,045,450)                       | (4,573,726)                  |
| <b>LEVEL TOTAL</b>                      | <b>1.813</b>     | <b>5,913,162</b>      | <b>613,041</b>       | <b>2,789,947</b>                | <b>25,235</b>                  | <b>268,160</b>              | <b>1,616,422</b>     | <b>(14,045,450)</b>                | <b>\$ (2,819,483)</b>        |
| <b>OTHER OPERATIONAL UNITS</b>          |                  |                       |                      |                                 |                                |                             |                      |                                    |                              |
| 970 SOMBRERO MARSH BUILDING             | 0.000            | -                     | -                    | -                               | 4,567                          | -                           | 4,832                | -                                  | \$ 9,399                     |
| 971 EDUCATION CENTER BUILDING           | 4.000            | 180,465               | 67,093               | -                               | 32,028                         | 800                         | 171,372              | 500                                | 452,258                      |
| 973 MAPLETON EARLY CHILDHOOD CENTER     | 2.000            | 117,084               | 39,957               | -                               | 5,791                          | -                           | 22,604               | -                                  | 185,436                      |
| <b>LEVEL TOTAL</b>                      | <b>6.000</b>     | <b>297,549</b>        | <b>107,050</b>       | <b>-</b>                        | <b>42,386</b>                  | <b>800</b>                  | <b>198,808</b>       | <b>500</b>                         | <b>\$ 647,093</b>            |
| <b>GRAND TOTAL</b>                      | <b>2,806.922</b> | <b>\$ 217,012,199</b> | <b>\$ 66,184,208</b> | <b>\$ 5,103,414</b>             | <b>\$ 5,131,618</b>            | <b>\$ 2,791,122</b>         | <b>\$ 12,578,663</b> | <b>\$ (13,707,124)</b>             | <b>\$ 295,094,100</b>        |





## Technology Fund

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





**Technology Fund (continued)**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                        | \$ 2,490,457                 | \$ 1,799,130                 | \$ 2,304,185                 | \$ 2,381,340                   | <b>\$ 2,109,407</b>          |
| REVENUE:                                      |                              |                              |                              |                                |                              |
| Miscellaneous Local                           | \$ 243,354                   | \$ 344,537                   | \$ 397,751                   | \$ 134,000                     | <b>\$ 115,349</b>            |
| 1:Web Fee                                     | -                            | -                            | 35,929                       | 54,385                         | <b>164,340</b>               |
| One-Time Transfer from General Operating Fund | -                            | -                            | -                            | 217,980                        | -                            |
| Transfer from General Operating Fund          | <u>1,771,749</u>             | <u>1,638,795</u>             | <u>1,637,089</u>             | <u>1,639,157</u>               | <b>1,860,032</b>             |
| TOTAL REVENUE                                 | \$ 2,015,103                 | \$ 1,983,332                 | \$ 2,070,769                 | \$ 2,045,522                   | <b>\$ 2,139,721</b>          |
| TOTAL RESOURCES                               | <u>\$ 4,505,560</u>          | <u>\$ 3,782,462</u>          | <u>\$ 4,374,954</u>          | <u>\$ 4,426,862</u>            | <b>\$ 4,249,128</b>          |
| EXPENDITURES:                                 |                              |                              |                              |                                |                              |
| Personnel                                     | \$ 96,595                    | \$ 31,245                    | \$ -                         | \$ -                           | \$ -                         |
| Purchased Services                            | 156,681                      | 223,947                      | -                            | -                              | -                            |
| Supplies                                      | 123,183                      | 139,826                      | -                            | -                              | -                            |
| Equipment                                     | 2,328,653                    | 1,083,259                    | -                            | -                              | -                            |
| Employee Devices/Professional Dev.            | -                            | -                            | 363,255                      | 565,873                        | <b>550,726</b>               |
| Equity  | -                            | -                            | -                            | 105,974                        | <b>185,136</b>               |
| Maintenance                                   | -                            | -                            | 439,047                      | 436,000                        | <b>566,384</b>               |
| Classroom Software                            | -                            | -                            | 249,597                      | 160,535                        | <b>165,000</b>               |
| Student Devices/Labs/Innovation               | -                            | -                            | 941,715                      | 1,049,073                      | <b>1,647,908</b>             |
| TOTAL EXPENDITURES                            | <u>\$ 2,706,430</u>          | <u>\$ 1,478,277</u>          | <u>\$ 1,993,614</u>          | <u>\$ 2,317,455</u>            | <b>\$ 3,115,154</b>          |
| EMERGENCY RESERVE                             | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 93,455</b>             |
| GAAP RESERVES                                 | -                            | -                            | -                            | -                              | <b>583,000</b>               |
| TOTAL RESERVES                                | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ 676,455</b>            |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE   | <u>\$ 2,706,430</u>          | <u>\$ 1,478,277</u>          | <u>\$ 1,993,614</u>          | <u>\$ 2,317,455</u>            | <b>\$ 3,791,609</b>          |
| ENDING BALANCE                                | <u>\$ 1,799,130</u>          | <u>\$ 2,304,185</u>          | <u>\$ 2,381,340</u>          | <u>\$ 2,109,407</u>            | <b>\$ 457,519</b>            |



## Athletics Fund

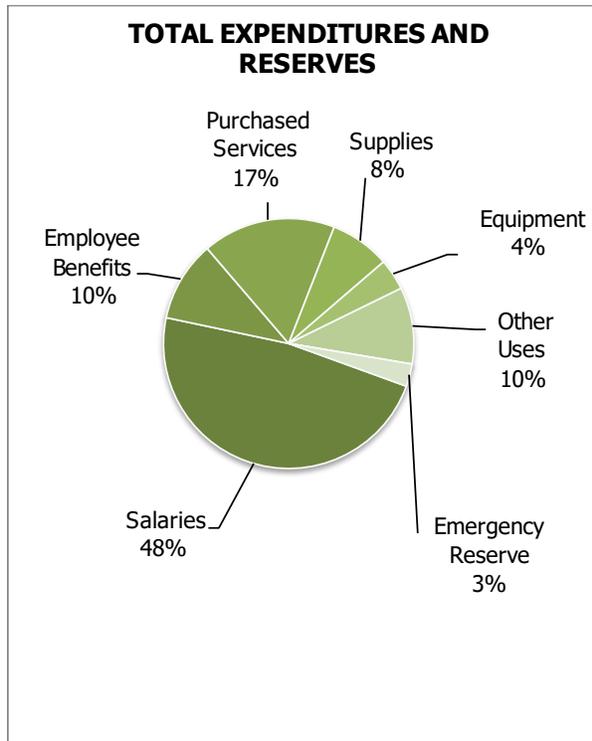
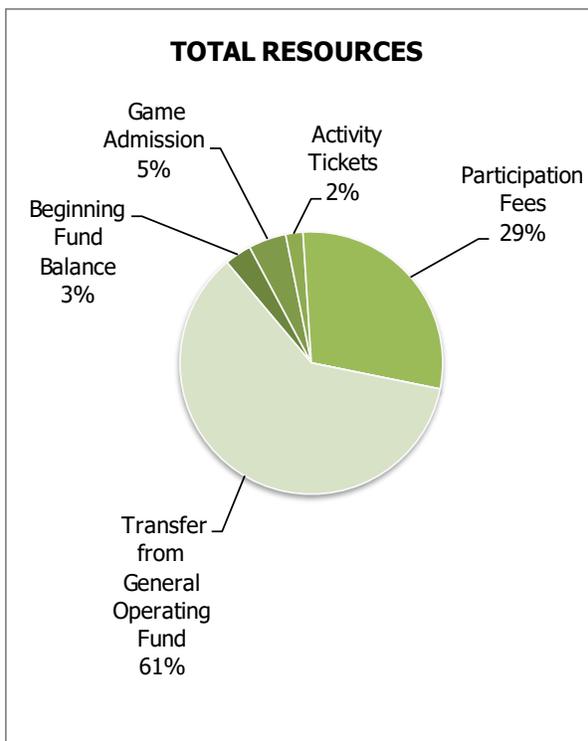
The adopted budget includes projected step, COLA, and PERA increases. The budget reflects an ongoing increase in the transfer amount from the General Operating Fund of \$8.9K to cover salary and benefit increases, and \$45K to cover the increase in the athletic trainer contract. All Charter School athletic program expenditures are reflected in the Charter School Fund.

### Middle Level

- 13 middle schools offer interscholastic sports and intramural sports;
- 7 interscholastic sports are offered: football, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track, and co-ed cross country;
- 204 interscholastic coaches in middle level programs;
- The average cost of a middle level coach is \$2,745 per season;
- Participation numbers are at 60 percent of total middle school students for interscholastic sports (8<sup>th</sup> grade), and 42 percent of total middle school students for 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 68 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 57 percent of total high school students. This statistic may include individuals that participate in more than one sport;
- 61 percent 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)

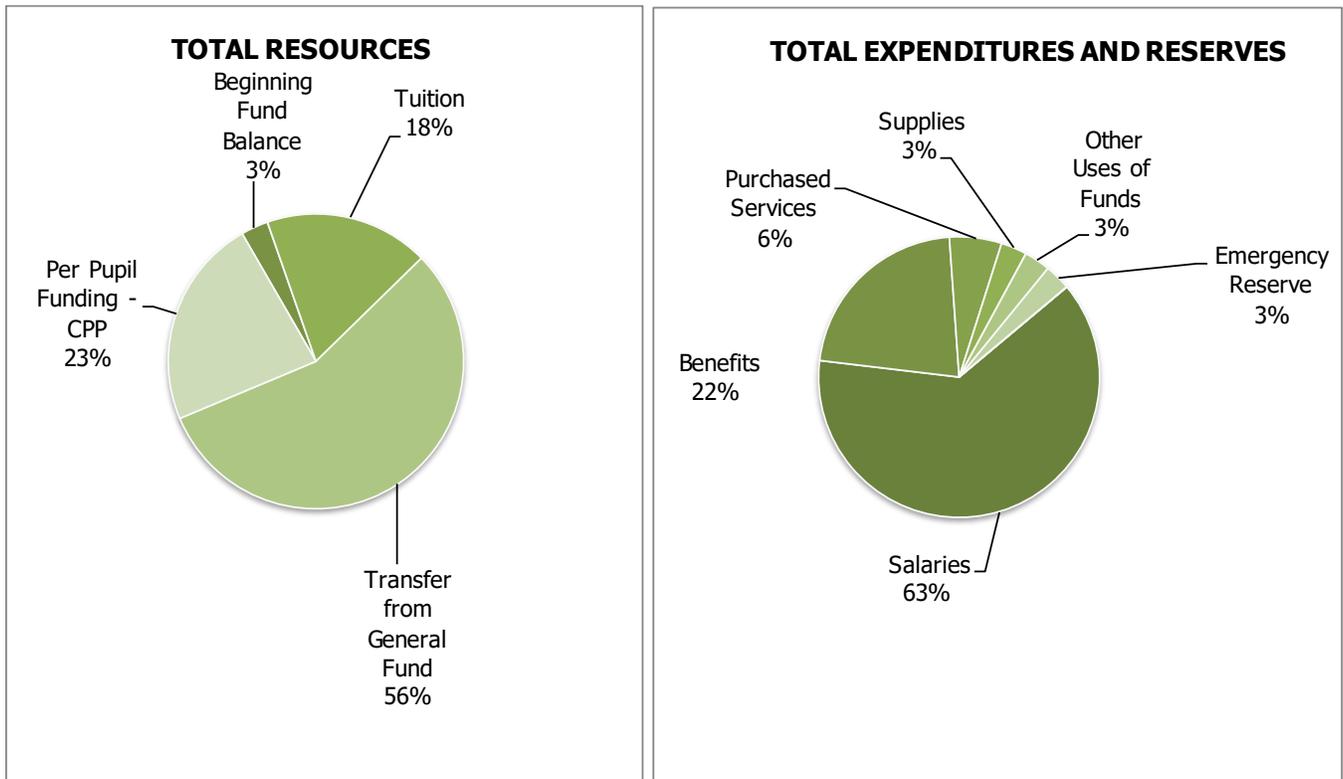
|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE                        | \$ 103,263                   | \$114,675                    | \$ 267,137                   | \$ 423,047                     | <b>\$ 113,502</b>                     |
| REVENUE:                                      |                              |                              |                              |                                |                                       |
| Game Admission                                | \$ 134,880                   | \$ 170,286                   | \$ 180,975                   | \$ 152,250                     | <b>\$ 158,250</b>                     |
| Activity Tickets                              | 77,697                       | 91,907                       | 72,705                       | 72,725                         | <b>72,460</b>                         |
| Participation Fees                            | 1,011,896                    | 989,080                      | 1,020,734                    | 986,638                        | <b>996,504</b>                        |
| One-time transfer from General Operating Fund | -                            | 16,000                       | -                            | -                              | <b>-</b>                              |
| Transfer from General Operating Fund          | 1,830,374                    | 1,988,320                    | 2,000,870                    | 2,016,328                      | <b>2,070,254</b>                      |
| TOTAL REVENUE                                 | \$ 3,054,847                 | \$ 3,255,593                 | \$ 3,275,284                 | \$ 3,227,941                   | <b>\$ 3,297,468</b>                   |
| TOTAL RESOURCES                               | <u>\$ 3,158,110</u>          | <u>\$ 3,370,268</u>          | <u>\$ 3,542,421</u>          | <u>\$ 3,650,988</u>            | <b>\$ 3,410,970</b>                   |
| EXPENDITURES:                                 |                              |                              |                              |                                |                                       |
| Personnel                                     | \$ 1,854,029                 | \$ 1,832,429                 | \$ 1,884,768                 | \$ 1,964,628                   | <b>\$ 1,984,274</b>                   |
| Purchased Services                            | 525,938                      | 528,914                      | 532,187                      | 586,472                        | <b>586,472</b>                        |
| Supplies                                      | 173,817                      | 192,193                      | 145,378                      | 350,903                        | <b>248,403</b>                        |
| Equipment                                     | 92,109                       | 123,766                      | 141,119                      | 208,322                        | <b>102,842</b>                        |
| Other Uses                                    | 397,542                      | 425,829                      | 415,922                      | 427,161                        | <b>389,630</b>                        |
| TOTAL EXPENDITURES                            | <u>\$ 3,043,435</u>          | <u>\$ 3,103,131</u>          | <u>\$ 3,119,374</u>          | <u>\$ 3,537,486</u>            | <b>\$ 3,311,621</b>                   |
| EMERGENCY RESERVE                             | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 99,349</b>                      |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE   | <u>\$ 3,043,435</u>          | <u>\$ 3,103,131</u>          | <u>\$ 3,119,374</u>          | <u>\$ 3,537,486</u>            | <b>\$ 3,410,970</b>                   |
| ENDING BALANCE                                | <u>\$ 114,675</u>            | <u>\$ 267,137</u>            | <u>\$ 423,047</u>            | <u>\$ 113,502</u>              | <b>\$ -</b>                           |



## 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 \$193 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 Sanchez Elementary School. 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 supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.





**Preschool Fund (continued)**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE                                | \$ 148,041                   | \$ 229,796                   | \$ 447,346                   | \$ 377,234                     | <b>\$ 229,217</b>                     |
| REVENUE:  |                              |                              |                              |                                |                                       |
| Transfer from General Operating Fund                  | \$ 3,395,197                 | \$ 3,649,225                 | \$ 3,818,922                 | \$ 4,129,168                   | <b>\$ 4,539,443</b>                   |
| Per Pupil Funding - Colorado Preschool Program        | -                            | -                            | -                            | -                              | <b>1,870,695</b>                      |
| One-Time Transfer from Tuition-Based Preschool Fund   | 30,581                       | -                            | -                            | -                              | <b>-</b>                              |
| Tuition   | 1,282,358                    | 1,515,811                    | 1,496,141                    | 1,427,267                      | <b>1,494,476</b>                      |
| TOTAL REVENUE   | \$ 4,708,136                 | \$ 5,165,036                 | \$ 5,315,063                 | \$ 5,556,435                   | <b>\$ 7,904,614</b>                   |
| TOTAL RESOURCES                                       | \$ 4,856,177                 | \$ 5,394,832                 | \$ 5,762,409                 | \$ 5,933,669                   | <b>\$ 8,133,831</b>                   |
| EXPENDITURES:   |                              |                              |                              |                                |                                       |
| Personnel   | \$ 4,540,631                 | \$ 4,736,790                 | \$ 4,898,212                 | \$ 5,355,143                   | <b>\$ 6,876,195</b>                   |
| Purchased Services                                    | 22,016                       | 69,952                       | 148,016                      | 47,839                         | <b>466,200</b>                        |
| Supplies  | 54,796                       | 127,954                      | 263,884                      | 277,532                        | <b>219,741</b>                        |
| Property and Equipment                                | 8,938                        | 2,863                        | 63,986                       | 10,000                         | <b>5,000</b>                          |
| Other Uses of Funds                                   | -                            | 9,927                        | 11,077                       | 13,938                         | <b>281,642</b>                        |
| TOTAL EXPENDITURES                                    | \$ 4,626,381                 | \$ 4,947,486                 | \$ 5,385,175                 | \$ 5,704,452                   | <b>\$ 7,848,778</b>                   |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 235,463</b>                     |
| TRANSFERS:  |                              |                              |                              |                                |                                       |
| To Risk Management Fund                               | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 37,551</b>                      |
| To Capital Reserve Fund                               | -                            | -                            | -                            | -                              | <b>12,039</b>                         |
| TOTAL TRANSFERS                                       | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 49,590</b>                      |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | \$ 4,626,381                 | \$ 4,947,486                 | \$ 5,385,175                 | \$ 5,704,452                   | <b>\$ 8,133,831</b>                   |
| ENDING BALANCE  | \$ 229,796                   | \$ 447,346                   | \$ 377,234                   | \$ 229,217                     | <b>\$ -</b>                           |



## 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<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| 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<br>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

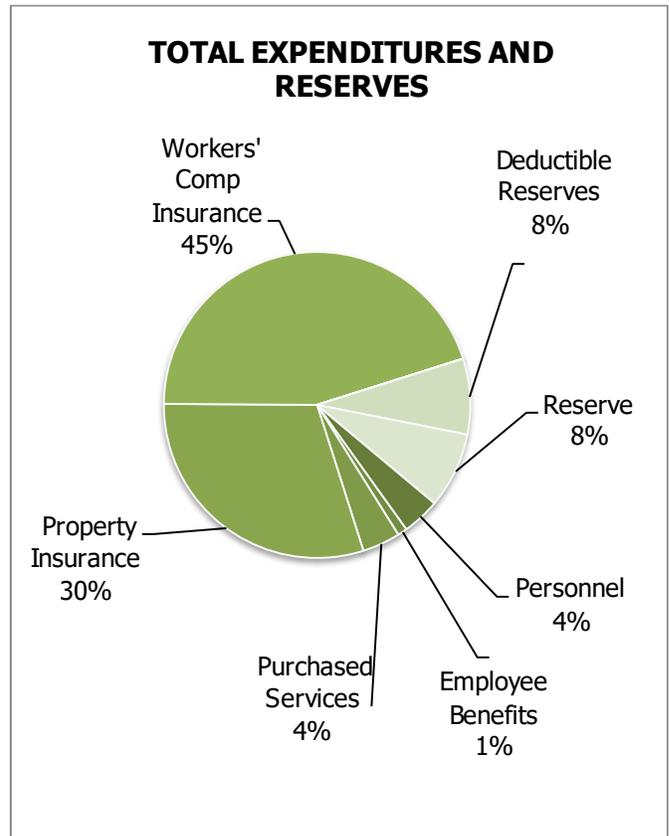
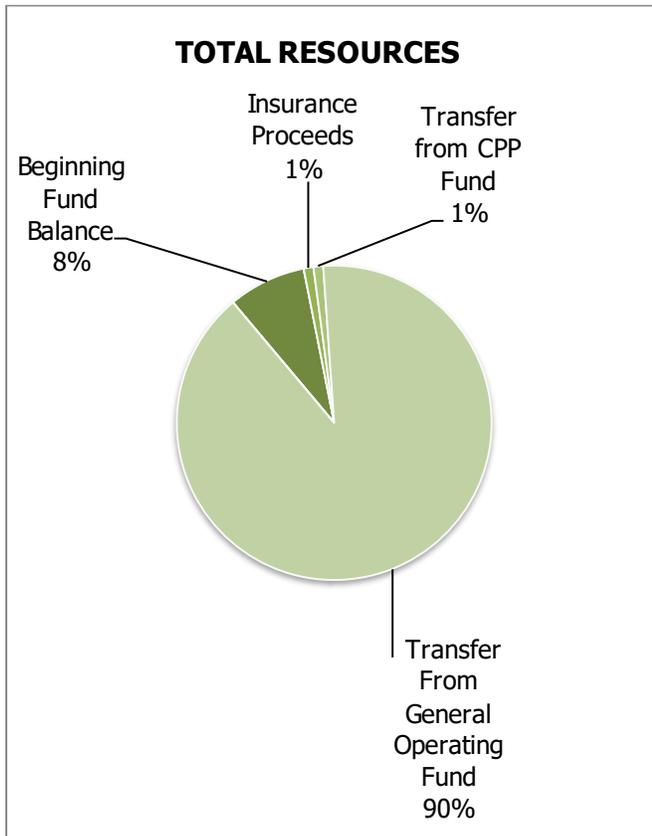
The Tuition-Based Preschool Fund was established to include the tuition revenue and expenses related to the Community Montessori Preschool. Beginning 2012-13, the fund contains Community Montessori Preschool. Beginning 2014-15 all activities relating to the tuition preschool students have been moved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

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>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                             | \$ 30,581                    | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| EXPENDITURES:                               |                              |                              |                              |                                |                              |
| Personnel                                   | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| Purchased Services                          | -                            | -                            | -                            | -                              | -                            |
| Supplies                                    | -                            | -                            | -                            | -                              | -                            |
| TOTAL EXPENDITURES                          | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| TRANSFERS:                                  |                              |                              |                              |                                |                              |
| One-time transfer to Preschool Fund         | \$ 30,581                    | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| TOTAL TRANSFERS                             | \$ 30,581                    | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | \$ 30,581                    | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| ENDING BALANCE                              |                              |                              |                              |                                |                              |
| Community Montessori Preschool              | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                         |
| TOTAL ENDING BALANCE                        | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ -                         |



## 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 Fund. The fund includes a contingency reserve to better manage these fluctuations in future years.





**Risk Management Fund (continued)**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                      | \$ 274,972                   | \$ 438,042                   | \$ 276,240                   | \$ 160,229                     | \$ <b>406,266</b>            |
| REVENUE:                                    |                              |                              |                              |                                |                              |
| Miscellaneous Local                         | \$ 4,701                     | \$ 7,310                     | \$ 2,877                     | \$ 2,000                       | \$ <b>4,000</b>              |
| Insurance Proceeds                          | 429,830                      | 222,511                      | 109,068                      | 89,004                         | <b>60,000</b>                |
| Transfer from Preschool Fund                | 29,144                       | 28,388                       | 34,217                       | 34,216                         | <b>37,551</b>                |
| Transfer from General Operating Fund        | 3,366,687                    | 3,366,687                    | 4,362,462                    | 4,429,028                      | <b>4,315,896</b>             |
| TOTAL REVENUE                               | \$ 3,830,362                 | \$ 3,624,896                 | \$ 4,508,624                 | \$ 4,554,248                   | \$ <b>4,417,447</b>          |
| TOTAL RESOURCES                             | \$ <u>4,105,334</u>          | \$ <u>4,062,938</u>          | \$ <u>4,784,864</u>          | \$ <u>4,714,477</u>            | \$ <b>4,823,713</b>          |
| EXPENDITURES:                               |                              |                              |                              |                                |                              |
| Personnel                                   | \$ 272,559                   | \$ 267,130                   | \$ 301,082                   | \$ 315,355                     | \$ <b>245,973</b>            |
| Purchased Services                          | 183,807                      | 255,403                      | 129,011                      | 141,598                        | <b>180,000</b>               |
| Property Insurance                          | 976,400                      | 1,030,866                    | 1,062,737                    | 1,163,117                      | <b>1,426,291</b>             |
| Workers' Comp Insurance                     | 1,647,196                    | 2,036,382                    | 2,661,472                    | 2,336,132                      | <b>2,177,142</b>             |
| Supplies                                    | 3,855                        | 6,781                        | 277                          | 10,000                         | <b>10,000</b>                |
| Other Objects                               | 287                          | 429                          | 49                           | 3,000                          | <b>3,000</b>                 |
| Insurance Claims                            | 304,476                      | 41,363                       | -                            | -                              | -                            |
| Deductible Reserves                         | 278,712                      | 148,344                      | 470,007                      | 339,009                        | <b>375,000</b>               |
| TOTAL EXPENDITURES                          | \$ <u>3,667,292</u>          | \$ <u>3,786,698</u>          | \$ <u>4,624,635</u>          | \$ <u>4,308,211</u>            | \$ <b>4,417,406</b>          |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ <b>130,722</b>            |
| CONTINGENCY RESERVE                         | -                            | -                            | -                            | -                              | <b>275,585</b>               |
| TOTAL RESERVES                              | \$ <u>-</u>                  | \$ <u>-</u>                  | \$ <u>-</u>                  | \$ <u>-</u>                    | \$ <b>406,307</b>            |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | \$ <u>3,667,292</u>          | \$ <u>3,786,698</u>          | \$ <u>4,624,635</u>          | \$ <u>4,308,211</u>            | \$ <b>4,823,713</b>          |
| ENDING BALANCE                              | \$ <u>438,042</u>            | \$ <u>276,240</u>            | \$ <u>160,229</u>            | \$ <u>406,266</u>              | \$ <b>-</b>                  |



## Community Schools Fund

The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. 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 and Teens in the Arapahoe Ridge building. Fiscal year 18-19 includes a transfer to General Fund of \$1,069,228 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%-5.0% for the 2018-19 fiscal year.

| <b>Fields</b>         | <b>Price/Hr</b> |
|-----------------------|-----------------|
| Youth and Senior Rate | \$28.00         |
| Adult Rate            | 55.00           |
| Commercial Rate       | 86.00           |

| <b>Stadium/Artificial Turf Fields</b> | <b>Price/Hr</b> |
|---------------------------------------|-----------------|
| Youth and Senior Rate                 | \$58.00         |
| Adult Rate                            | 123.00          |
| Commercial Rate                       | 139.00          |

| <b>Classrooms</b>     | <b>Price/Hr</b> |
|-----------------------|-----------------|
| Youth and Senior Rate | \$18.00         |
| Adult Rate            | 23.00           |
| Commercial Rate       | 38.00           |

| <b>Kitchens</b>       | <b>Price/Hr</b> |
|-----------------------|-----------------|
| Youth and Senior Rate | \$30.00         |
| Adult Rate            | 30.00           |
| Commercial Rate       | 30.00           |

| <b>Parking Lots</b>   | <b>Price/Hr</b> |
|-----------------------|-----------------|
| Youth and Senior Rate | \$40.00         |
| Adult Rate            | 50.00           |
| Commercial Rate       | 65.00           |

| <b>Gyms</b>           | <b>Price Range/Hr</b> |         |
|-----------------------|-----------------------|---------|
| Youth and Senior Rate | \$24.00               | \$38.00 |
| Adult Rate            | 40.00                 | 66.00   |
| Commercial Rate       | 68.00                 | 111.00  |

| <b>Multi-Purpose Rooms</b> | <b>Price Range/Hr</b> |         |
|----------------------------|-----------------------|---------|
| Youth and Senior Rate      | \$21.00               | \$36.00 |
| Adult Rate                 | 31.00                 | 63.00   |
| Commercial Rate            | 49.00                 | 104.00  |

| <b>Auditoriums</b>    | <b>Price Range/Hr</b> |         |
|-----------------------|-----------------------|---------|
| Youth and Senior Rate | \$25.00               | \$41.00 |
| Adult Rate            | 36.00                 | 54.00   |
| Commercial Rate       | 59.00                 | 104.00  |

### Monthly Tuition Rates

| <b>KE Program</b> | <b>Tuition Rates</b> |
|-------------------|----------------------|
| 5 days/week       | \$515                |
| 3 days/week       | 355                  |
| 2 days/week       | 260                  |

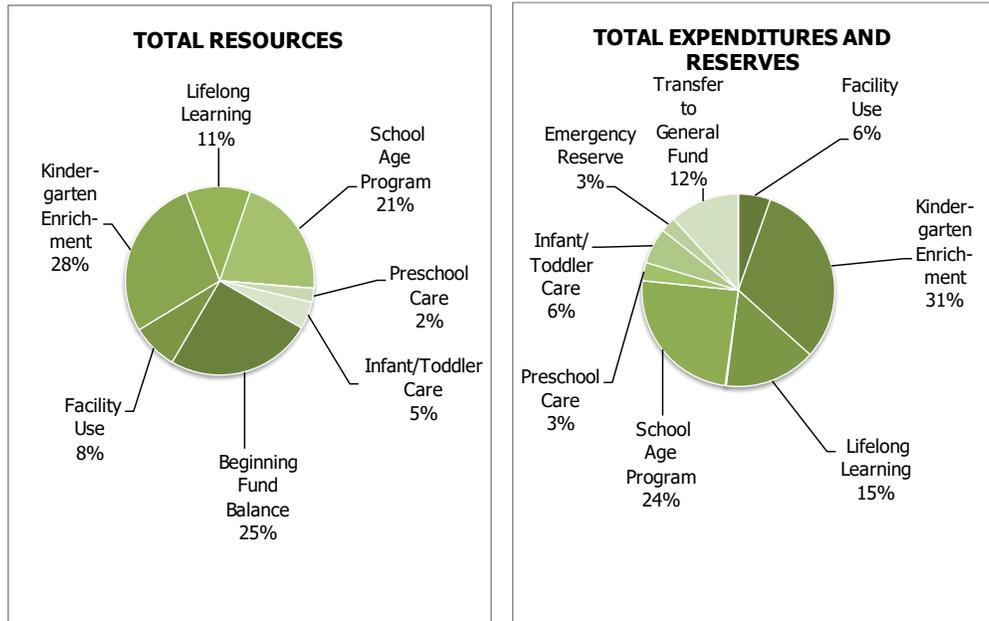
| <b>SAC Program – After School</b> | <b>Tuition Rates</b> | <b>Tuition Rates – K-8 Schools</b> |
|-----------------------------------|----------------------|------------------------------------|
| 4 - 5 days/week                   | \$445                | \$378                              |
| 1 - 3 days/week                   | 305                  | 278                                |

| <b>Preschool Care Program</b>                  | <b>Tuition Rates</b> |
|--|----------------------|
| Color Me Smart Preschool - 5 half day sessions | \$500                |
| Preschool Enrichment - 5 half day sessions     | 600                  |
| Preschool Enrichment - 4 half day sessions     | 495                  |

| <b>Preschool Care Program</b>     | <b>Tuition Rates</b> |
|-----------------------------------|----------------------|
| Infant/Toddler I – Full-time Care | \$1,600              |
| Toddler II – Full-time Care       | 1,550                |



**Community Schools Fund (continued)**

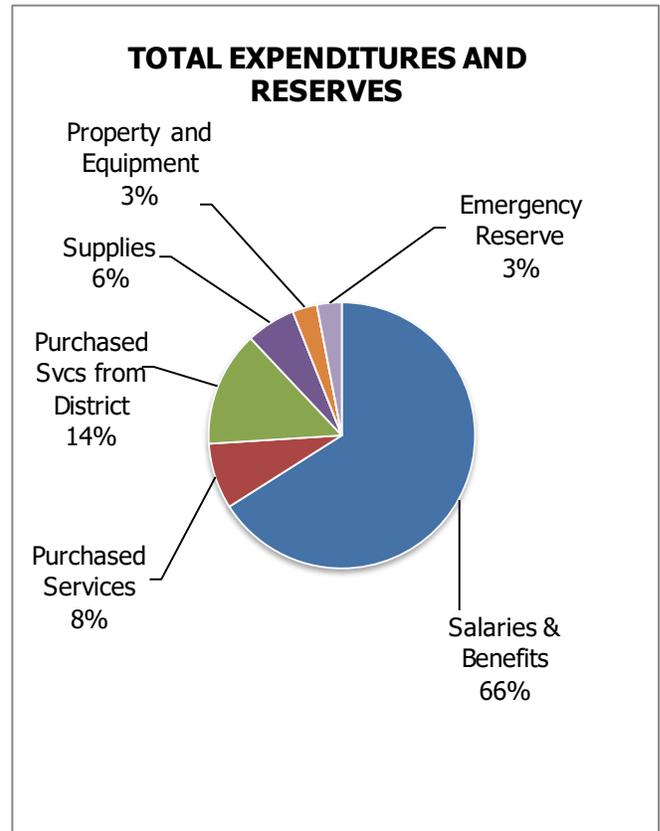
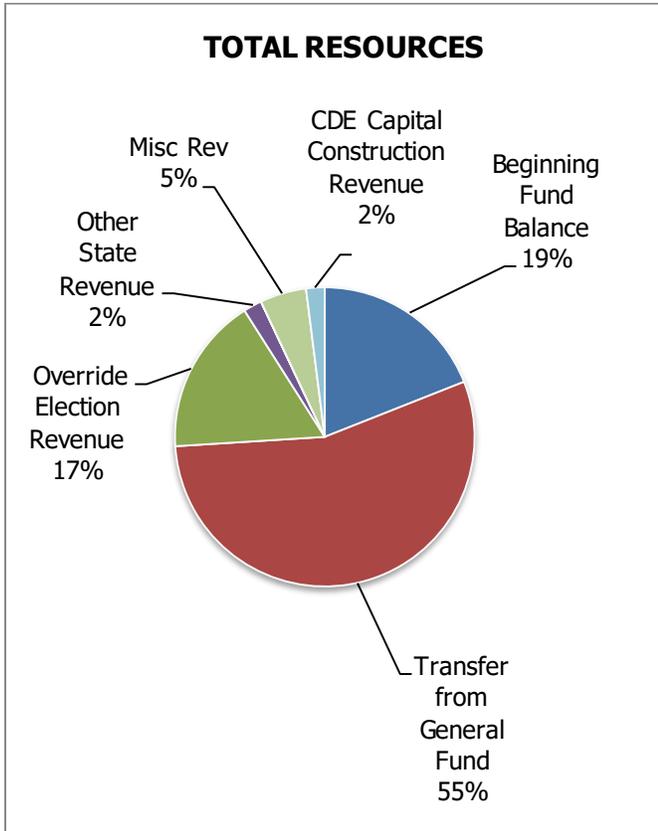


|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                                | \$ 1,350,473                 | \$ 2,030,541                 | \$ 2,144,604                 | \$ 3,370,524                   | \$ <b>3,182,234</b>          |
| REVENUE:  |                              |                              |                              |                                |                              |
| Facility Use  | \$ 973,608                   | \$ 990,267                   | \$ 1,086,837                 | \$ 970,569                     | \$ <b>1,000,000</b>          |
| Kindergarten Enrichment                               | 2,845,578                    | 2,934,110                    | 3,324,927                    | 3,375,739                      | <b>3,538,340</b>             |
| Lifelong Learning                                     | 1,311,649                    | 1,411,617                    | 1,452,040                    | 1,303,996                      | <b>1,400,000</b>             |
| School Age Program                                    | 1,891,453                    | 2,188,864                    | 2,420,266                    | 2,566,291                      | <b>2,666,111</b>             |
| Community Connections:                                |                              |                              |                              |                                |                              |
| A Student Resource Guide                              | 23,528                       | 20,117                       | 11,078                       | 8,000                          | <b>8,000</b>                 |
| Preschool Care  | -                            | -                            | -                            | 113,338                        | <b>296,730</b>               |
| Infant/Toddler Care                                   | -                            | -                            | -                            | -                              | <b>590,816</b>               |
| TOTAL REVENUE   | \$ 7,045,816                 | \$ 7,544,975                 | \$ 8,295,148                 | \$ 8,337,933                   | \$ <b>9,499,997</b>          |
| TOTAL RESOURCES                                       | \$ <b>8,396,289</b>          | \$ <b>9,575,516</b>          | \$ <b>10,439,752</b>         | \$ <b>11,708,457</b>           | \$ <b>12,682,231</b>         |
| EXPENDITURES:   |                              |                              |                              |                                |                              |
| Facility Use  | \$ 410,352                   | \$ 411,012                   | \$ 408,977                   | \$ 471,171                     | \$ <b>492,913</b>            |
| Kindergarten Enrichment                               | 2,210,507                    | 2,386,949                    | 2,400,898                    | 2,565,017                      | <b>2,846,605</b>             |
| Lifelong Learning                                     | 1,078,662                    | 1,225,450                    | 1,292,660                    | 1,340,474                      | <b>1,400,000</b>             |
| Community Connections:                                |                              |                              |                              |                                |                              |
| -A Student Resource Guide                             | 41,410                       | 40,591                       | 12,505                       | 15,096                         | <b>15,805</b>                |
| School Age Program                                    | 1,570,910                    | 1,768,355                    | 1,751,432                    | 1,997,891                      | <b>2,223,107</b>             |
| Preschool Care  | -                            | -                            | -                            | 102,300                        | <b>278,635</b>               |
| Infant/Toddler Care                                   | -                            | -                            | -                            | -                              | <b>549,984</b>               |
| TOTAL EXPENDITURES                                    | \$ 5,311,841                 | \$ 5,832,357                 | \$ 5,866,472                 | \$ 6,491,949                   | \$ <b>7,807,049</b>          |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ <b>234,211</b>            |
| TRANSFERS:  |                              |                              |                              |                                |                              |
| To General Operating Fund                             | \$ 1,053,907                 | \$ 1,598,555                 | \$ 1,202,756                 | \$ 1,034,274                   | \$ <b>1,069,228</b>          |
| To Capital Reserve Fund                               | -                            | -                            | -                            | 1,000,000                      | -                            |
| TOTAL TRANSFERS                                       | \$ <b>1,053,907</b>          | \$ <b>1,598,555</b>          | \$ <b>1,202,756</b>          | \$ <b>2,034,274</b>            | \$ <b>1,069,228</b>          |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | \$ <b>6,365,748</b>          | \$ <b>7,430,912</b>          | \$ <b>7,069,228</b>          | \$ <b>8,526,223</b>            | \$ <b>9,110,488</b>          |
| ENDING BALANCE  | \$ <b>2,030,541</b>          | \$ <b>2,144,604</b>          | \$ <b>3,370,524</b>          | \$ <b>3,182,234</b>            | \$ <b>3,571,743</b>          |



## Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at all five charters, Justice High, Summit Middle School, Horizons K-8, Boulder Prep, and Peak to Peak K-12 are all expected to have fluctuations in funded FTE. Horizons K-8 is projected to decrease 2.3 FTE and Boulder Prep is expected to decrease 5.0 FTE. Justice High is expected to increase 3.0 FTE, while Peak to Peak and Summit Middle School are both projected to remain the same as compared to the previous year's submitted October Count (1414.8 FTE and 359.0 FTE respectively). 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<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING BALANCE                                     | \$ 5,024,238                 | \$ 5,928,093                 | \$ 5,239,170                 | \$ 6,194,576                   | <b>\$ 6,163,157</b>          |
| REVENUE:  |                              |                              |                              |                                |                              |
| Per-Pupil Funding:                                    | \$ 15,910,918                | \$ 16,577,948                | \$ 16,841,470                | \$ 17,135,233                  | <b>\$ 18,444,651</b>         |
| Override Election Revenue                             | 5,014,447                    | 5,140,766                    | 5,189,821                    | 5,286,068                      | <b>5,499,112</b>             |
| Other State Revenue                                   | 461,539                      | 520,737                      | 479,899                      | 485,794                        | <b>506,967</b>               |
| Fundraising Revenue                                   | 32,913                       | 16,852                       | 44,896                       | 567,521                        | <b>130,000</b>               |
| Loan Proceeds   | -                            | -                            | 1,210,000                    | -                              | -                            |
| District Capital Contribution                         | -                            | -                            | 50,000                       | -                              | -                            |
| Athletic Fees   | 18,018                       | 18,758                       | 17,640                       | 15,000                         | <b>19,530</b>                |
| Instructional Fees                                    | 58,109                       | 57,648                       | 57,099                       | 50,640                         | <b>35,000</b>                |
| Miscellaneous Revenue                                 | 2,281,390                    | 2,390,236                    | 2,455,963                    | 2,045,741                      | <b>1,766,863</b>             |
| CDE Capital Construction                              | 331,093                      | 503,296                      | 539,057                      | 502,331                        | <b>565,952</b>               |
| TOTAL REVENUES  | <u>\$ 24,108,427</u>         | <u>\$ 25,226,241</u>         | <u>\$ 26,885,845</u>         | <u>\$ 26,088,328</u>           | <b>\$ 26,968,075</b>         |
| TOTAL RESOURCES                                       | <u>\$ 29,132,665</u>         | <u>\$ 31,154,334</u>         | <u>\$ 32,125,015</u>         | <u>\$ 32,282,904</u>           | <b>\$ 33,131,232</b>         |
| TOTAL EXPENDITURES                                    | \$ 23,204,572                | \$ 25,915,164                | \$ 25,930,439                | \$ 26,119,747                  | <b>\$ 26,772,006</b>         |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 791,272</b>            |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 23,204,572</u>         | <u>\$ 25,915,164</u>         | <u>\$ 25,930,439</u>         | <u>\$ 26,119,747</u>           | <b>\$ 27,563,278</b>         |
| ENDING BALANCE  | <u>\$ 5,928,093</u>          | <u>\$ 5,239,170</u>          | <u>\$ 6,194,576</u>          | <u>\$ 6,163,157</u>            | <b>\$ 5,567,954</b>          |
| STUDENT FTE:  | Funded<br>2014-15            | Funded<br>2015-16            | Funded<br>2016-17            | Funded<br>2017-18              | <b>Adopted<br/>2018-19</b>   |
| Summit Middle School:                                 | 349.0                        | 353.0                        | 354.0                        | 357.0                          | <b>359.0</b>                 |
| Horizons K-8 School:                                  | 332.3                        | 334.5                        | 331.4                        | 332.9                          | <b>330.6</b>                 |
| Boulder Preparatory High School:                      | 94.0                         | 108.5                        | 104.0                        | 87.0                           | <b>100.0</b>                 |
| Justice High School:                                  | 73.5                         | 80.0                         | 82.0                         | 71.0                           | <b>88.0</b>                  |
| Peak to Peak K-12 School:                             | 1,413.8                      | 1,414.8                      | 1,412.8                      | 1,414.8                        | <b>1,414.8</b>               |
| Total Charter Schools:                                | 2,262.6                      | 2,290.8                      | 2,284.2                      | 2,262.7                        | <b>2,292.4</b>               |

Notes:

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


**Summit Middle Charter School**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                                | \$ 1,152,174                 | \$ 1,241,131                 | \$ 788,736                   | \$ 1,034,407                   | <b>\$ 1,193,738</b>          |
| REVENUE:  |                              |                              |                              |                                |                              |
| Per-Pupil Funding                                     | \$ 2,444,776                 | \$ 2,558,694                 | \$ 2,621,446                 | \$ 2,717,797                   | <b>\$ 2,888,514</b>          |
| Override Election Revenue                             | 770,088                      | 788,416                      | 800,373                      | 827,530                        | <b>858,370</b>               |
| Other State Revenue                                   | 69,521                       | 78,525                       | 28,974                       | 29,181                         | <b>29,703</b>                |
| Fundraising Revenue                                   | 32,913                       | 16,852                       | 44,896                       | 437,521                        | -                            |
| Athletic Fees   | 18,018                       | 18,758                       | 17,640                       | 15,000                         | <b>19,530</b>                |
| Instructional Fees                                    | 58,109                       | 57,648                       | 57,099                       | 50,640                         | <b>35,000</b>                |
| Miscellaneous Revenue                                 | -                            | 5,250                        | 7,673                        | -                              | -                            |
| CDE Capital Construction                              | 35,271                       | 45,624                       | 49,145                       | 45,339                         | <b>47,347</b>                |
| TOTAL REVENUE   | \$ 3,428,696                 | \$ 3,569,767                 | \$ 3,627,246                 | \$ 4,123,008                   | <b>\$ 3,878,464</b>          |
| TOTAL RESOURCES                                       | <u>\$ 4,580,870</u>          | <u>\$ 4,810,898</u>          | <u>\$ 4,415,982</u>          | <u>\$ 5,157,415</u>            | <b><u>\$ 5,072,202</u></b>   |
| EXPENDITURES:   |                              |                              |                              |                                |                              |
| Personnel   | \$ 2,093,422                 | \$ 2,160,847                 | \$ 2,299,985                 | \$ 2,576,595                   | <b>\$ 2,793,305</b>          |
| Purchased Services                                    | 166,442                      | 116,796                      | 148,371                      | 182,736                        | <b>127,360</b>               |
| Purchased Services from District                      | 926,777                      | 947,776                      | 775,918                      | 831,736                        | <b>836,719</b>               |
| Supplies  | 95,286                       | 124,773                      | 107,592                      | 100,000                        | <b>130,731</b>               |
| Property and Equipment                                | 43,696                       | 13,733                       | 51,259                       | 57,853                         | <b>54,873</b>                |
| Capital Contributions                                 | -                            | 642,000                      | 80,000                       | 48,847                         | <b>47,347</b>                |
| Other Uses  | 14,116                       | 16,237                       | (81,550)                     | 165,910                        | <b>(147,196)</b>             |
| TOTAL EXPENDITURES                                    | \$ 3,339,739                 | \$ 4,022,162                 | \$ 3,381,575                 | \$ 3,963,677                   | <b>\$ 3,843,139</b>          |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 116,354</b>            |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 3,339,739</u>          | <u>\$ 4,022,162</u>          | <u>\$ 3,381,575</u>          | <u>\$ 3,963,677</u>            | <b><u>\$ 3,959,493</u></b>   |
| ENDING BALANCE  | <u>\$ 1,241,131</u>          | <u>\$ 788,736</u>            | <u>\$ 1,034,407</u>          | <u>\$ 1,193,738</u>            | <b><u>\$ 1,112,709</u></b>   |
|   | 2014-15                      | 2015-16                      | 2016-17                      | 2017-18                        | 2018-19                      |
| FUNDED STUDENT FTE:                                   | 349.0                        | 353.0                        | 354.0                        | 357.0                          | <b>359.0</b>                 |

Ending Fund Balance includes restricted funds of:  
 BVSD Contract restriction \$60K, Charter restricted reserve policy \$364,114



**Horizons K-8 School**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>BUDGET | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                                | \$ 540,586                   | \$ 657,085                   | \$ 685,436                   | \$ 787,661                     | <b>\$ 705,397</b>            |
| REVENUE:  |                              |                              |                              |                                |                              |
| Per-Pupil Funding                                     | \$ 2,314,892                 | \$ 2,404,697                 | \$ 2,459,032                 | \$ 2,522,250                   | <b>\$ 2,660,008</b>          |
| Override Election Revenue                             | 764,768                      | 778,476                      | 782,030                      | 804,677                        | <b>825,003</b>               |
| Other State Revenue                                   | 65,548                       | 73,519                       | 74,119                       | 77,522                         | <b>79,550</b>                |
| Miscellaneous Revenue                                 | 264,342                      | 257,887                      | 273,893                      | 137,500                        | <b>137,500</b>               |
| Fundraising Revenue                                   | -                            | -                            | -                            | 130,000                        | <b>130,000</b>               |
| CDE Capital Construction                              | 28,120                       | 43,103                       | 45,994                       | 46,147                         | <b>43,601</b>                |
| TOTAL REVENUE   | <u>\$ 3,437,670</u>          | <u>\$ 3,557,682</u>          | <u>\$ 3,635,068</u>          | <u>\$ 3,718,096</u>            | <b><u>\$ 3,875,662</u></b>   |
| TOTAL RESOURCES                                       | <u>\$ 3,978,256</u>          | <u>\$ 4,214,767</u>          | <u>\$ 4,320,504</u>          | <u>\$ 4,505,757</u>            | <b><u>\$ 4,581,059</u></b>   |
| EXPENDITURES:   |                              |                              |                              |                                |                              |
| Personnel   | \$ 2,360,524                 | \$ 2,559,248                 | \$ 2,593,489                 | \$ 2,800,064                   | <b>\$ 3,044,415</b>          |
| Purchased Services                                    | 155,313                      | 154,277                      | 199,285                      | 179,177                        | <b>181,849</b>               |
| Purchased Services from District                      | 645,737                      | 664,779                      | 691,182                      | 735,006                        | <b>724,556</b>               |
| Supplies  | 62,721                       | 65,443                       | 60,469                       | 108,700                        | <b>69,200</b>                |
| Property and Equipment                                | 75,226                       | 52,485                       | 74,863                       | 40,500                         | <b>38,600</b>                |
| Other Uses  | 21,650                       | 33,099                       | (86,445)                     | (63,087)                       | <b>(58,087)</b>              |
| TOTAL EXPENDITURES                                    | <u>\$ 3,321,171</u>          | <u>\$ 3,529,331</u>          | <u>\$ 3,532,843</u>          | <u>\$ 3,800,360</u>            | <b><u>\$ 4,000,533</u></b>   |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 112,370</b>            |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 3,321,171</u>          | <u>\$ 3,529,331</u>          | <u>\$ 3,532,843</u>          | <u>\$ 3,800,360</u>            | <b><u>\$ 4,112,903</u></b>   |
| ENDING BALANCE  | <u>\$ 657,085</u>            | <u>\$ 685,436</u>            | <u>\$ 787,661</u>            | <u>\$ 705,397</u>              | <b><u>\$ 468,156</u></b>     |
|   | 2014-15                      | 2015-16                      | 2016-17                      | 2017-18                        | 2018-19                      |
| FUNDED STUDENT FTE:                                   | 332.3                        | 334.5                        | 331.4                        | 332.9                          | 330.6                        |


**Boulder Preparatory High School**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>BUDGET | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>BUDGET | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE                                | \$ 166,637                   | \$ 117,614                   | \$ 216,748                   | \$ 271,124                     | <b>\$ 221,298</b>                     |
| REVENUE   |                              |                              |                              |                                |                                       |
| Per-Pupil Funding                                     | \$ 668,805                   | \$ 787,240                   | \$ 766,861                   | \$ 659,352                     | <b>\$ 804,600</b>                     |
| Override Election Revenue                             | 204,993                      | 241,231                      | 234,188                      | 200,795                        | <b>237,781</b>                        |
| Other State Revenue                                   | 18,572                       | 24,136                       | 19,514                       | 17,140                         | <b>20,340</b>                         |
| At Risk Supplemental Aid                              | 4,833                        | 6,949                        | 1,400                        | -                              | <b>-</b>                              |
| Miscellaneous Revenue                                 | -                            | 13,980                       | -                            | -                              | <b>-</b>                              |
| CDE Capital Construction                              | 15,913                       | 28,176                       | 28,876                       | 20,320                         | <b>26,377</b>                         |
| TOTAL REVENUE   | <u>\$ 913,116</u>            | <u>\$ 1,101,712</u>          | <u>\$ 1,050,839</u>          | <u>\$ 897,607</u>              | <b>\$ 1,089,098</b>                   |
| TOTAL RESOURCES                                       | <u>\$ 1,079,753</u>          | <u>\$ 1,219,326</u>          | <u>\$ 1,267,587</u>          | <u>\$ 1,168,731</u>            | <b>\$ 1,310,396</b>                   |
| EXPENDITURES:   |                              |                              |                              |                                |                                       |
| Personnel   | \$ 542,175                   | \$ 615,663                   | \$ 648,658                   | \$ 645,000                     | <b>\$ 690,000</b>                     |
| Purchased Services                                    | 50,898                       | 56,694                       | 63,011                       | 25,750                         | <b>30,000</b>                         |
| Purchased Services from District                      | 182,788                      | 217,910                      | 200,809                      | 173,183                        | <b>209,468</b>                        |
| Supplies  | 53,501                       | 53,807                       | 51,807                       | 48,500                         | <b>50,000</b>                         |
| Property and Equipment                                | 120,530                      | 37,664                       | 37,429                       | 55,000                         | <b>60,000</b>                         |
| Other Uses  | 12,247                       | 20,840                       | (5,251)                      | -                              | <b>-</b>                              |
| TOTAL EXPENDITURES                                    | <u>\$ 962,139</u>            | <u>\$ 1,002,578</u>          | <u>\$ 996,463</u>            | <u>\$ 947,433</u>              | <b>\$ 1,039,468</b>                   |
| EMERGENCY RESERVE                                     | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ 32,673</b>                      |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 962,139</u>            | <u>\$ 1,002,578</u>          | <u>\$ 996,463</u>            | <u>\$ 947,433</u>              | <b>\$ 1,072,141</b>                   |
| ENDING BALANCE  | <u>\$ 117,614</u>            | <u>\$ 216,748</u>            | <u>\$ 271,124</u>            | <u>\$ 221,298</u>              | <b>\$ 238,255</b>                     |
|   | 2014-15                      | 2015-16                      | 2016-17                      | 2017-18                        | 2018-19                               |
| FUNDED STUDENT FTE:                                   | 94.0                         | 108.5                        | 104.0                        | 87.0                           | 100.0                                 |



**Justice High School**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>BUDGET | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                                | \$ 70,126                    | \$ 140,765                   | \$ 232,686                   | \$ 160,544                     | \$ <b>166,000</b>            |
| REVENUE:  |                              |                              |                              |                                |                              |
| Per-Pupil Funding                                     | \$ 598,355                   | \$ 571,395                   | \$ 604,599                   | \$ 541,758                     | \$ <b>708,048</b>            |
| Override Election Revenue                             | 81,524                       | 90,691                       | 95,160                       | 87,014                         | <b>114,362</b>               |
| Other State Revenue                                   | 14,898                       | 17,796                       | 18,502                       | 16,704                         | <b>21,375</b>                |
| 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                       | 24,491                         | -                            |
| District Capital Contribution                         | -                            | -                            | 50,000                       | -                              | -                            |
| CDE Capital Construction                              | 12,443                       | 20,679                       | 22,768                       | 17,354                         | <b>23,212</b>                |
| TOTAL REVENUE   | \$ 737,206                   | \$ 769,336                   | \$ 2,071,281                 | \$ 737,794                     | \$ <b>866,997</b>            |
| TOTAL RESOURCES                                       | \$ <u>807,332</u>            | \$ <u>910,101</u>            | \$ <u>2,303,967</u>          | \$ <u>898,338</u>              | \$ <b>1,032,997</b>          |
| EXPENDITURES:   |                              |                              |                              |                                |                              |
| Personnel   | \$ 309,096                   | \$ 256,709                   | \$ 377,986                   | \$ 323,677                     | \$ <b>312,737</b>            |
| Purchased Services                                    | 145,008                      | 131,545                      | 80,892                       | 25,611                         | <b>48,150</b>                |
| Purchased Services from District                      | 146,839                      | 160,808                      | 184,764                      | 164,241                        | <b>212,407</b>               |
| Supplies  | 33,116                       | 84,399                       | 85,706                       | 66,174                         | <b>78,800</b>                |
| Property and Equipment                                | -                            | -                            | 1,250,000                    | 113,568                        | <b>113,568</b>               |
| Other Uses  | 32,508                       | 43,954                       | 164,075                      | 39,067                         | <b>241,325</b>               |
| TOTAL EXPENDITURES                                    | \$ 666,567                   | \$ 677,415                   | \$ 2,143,423                 | \$ 732,338                     | \$ <b>1,006,987</b>          |
| EMERGENCY RESERVE                                     | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ <b>26,010</b>             |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | \$ <u>666,567</u>            | \$ <u>677,415</u>            | \$ <u>2,143,423</u>          | \$ <u>732,338</u>              | \$ <b>1,032,997</b>          |
| ENDING BALANCE  | \$ <u>140,765</u>            | \$ <u>232,686</u>            | \$ <u>160,544</u>            | \$ <u>166,000</u>              | \$ <b>-</b>                  |
| FUNDED STUDENT FTE:                                   | 2014-15<br>73.5              | 2015-16<br>80.0              | 2016-17<br>82.0              | 2017-18<br>71.0                | 2018-19<br>88.0              |


**Peak to Peak K-12 School**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE                                | \$ 3,094,715                 | \$ 3,771,498                 | \$ 3,315,564                 | \$ 3,940,840                   | <b>\$ 3,876,724</b>                   |
| REVENUE:  |                              |                              |                              |                                |                                       |
| Per-Pupil Funding                                     | \$ 9,884,090                 | \$ 10,255,922                | \$ 10,389,532                | \$ 10,694,076                  | <b>\$ 11,383,481</b>                  |
| Override Election Revenue                             | 3,193,074                    | 3,241,952                    | 3,278,070                    | 3,366,052                      | <b>3,463,596</b>                      |
| Other State Revenue                                   | 293,000                      | 326,761                      | 338,790                      | 345,247                        | <b>356,000</b>                        |
| Miscellaneous Revenue                                 | 1,982,229                    | 2,037,395                    | 2,102,745                    | 1,833,277                      | <b>1,629,363</b>                      |
| CDE Capital Construction                              | 239,346                      | 365,714                      | 392,274                      | 373,171                        | <b>425,415</b>                        |
| TOTAL REVENUE   | <u>\$ 15,591,739</u>         | <u>\$ 16,227,744</u>         | <u>\$ 16,501,411</u>         | <u>\$ 16,611,823</u>           | <b>\$ 17,257,855</b>                  |
| TOTAL RESOURCES                                       | <u>\$ 18,686,454</u>         | <u>\$ 19,999,242</u>         | <u>\$ 19,816,975</u>         | <u>\$ 20,552,663</u>           | <b>\$ 21,134,579</b>                  |
| EXPENDITURES:   |                              |                              |                              |                                |                                       |
| Personnel   | \$ 8,770,305                 | \$ 9,700,982                 | \$ 10,073,595                | \$ 10,561,399                  | <b>\$ 11,387,669</b>                  |
| Purchased Services                                    | 2,238,369                    | 2,451,992                    | 2,652,499                    | 2,031,538                      | <b>1,792,698</b>                      |
| Purchased Services from District                      | 2,658,707                    | 1,753,355                    | 1,835,005                    | 1,910,493                      | <b>1,974,750</b>                      |
| Supplies  | 860,233                      | 1,127,168                    | 995,940                      | 1,232,982                      | <b>1,293,505</b>                      |
| Property and Equipment                                | 187,292                      | 1,322,359                    | 70,028                       | 939,527                        | <b>433,257</b>                        |
| Other Uses  | 200,050                      | 327,822                      | 249,068                      | -                              | <b>-</b>                              |
| TOTAL EXPENDITURES                                    | <u>\$ 14,914,956</u>         | <u>\$ 16,683,678</u>         | <u>\$ 15,876,135</u>         | <u>\$ 16,675,939</u>           | <b>\$ 16,881,879</b>                  |
| EMERGENCY RESERVE                                     | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ 503,865</b>                     |
| TOTAL EXPENDITURES/EMERGENCY<br>RESERVE AND TRANSFERS | <u>\$ 14,914,956</u>         | <u>\$ 16,683,678</u>         | <u>\$ 15,876,135</u>         | <u>\$ 16,675,939</u>           | <b>\$ 17,385,744</b>                  |
| ENDING BALANCE  | <u>\$ 3,771,498</u>          | <u>\$ 3,315,564</u>          | <u>\$ 3,940,840</u>          | <u>\$ 3,876,724</u>            | <b>\$ 3,748,835</b>                   |
|   | 2014-15                      | 2015-16                      | 2016-17                      | 2017-18                        | <b>2018-19</b>                        |
| FUNDED STUDENT FTE:                                   | 1,413.8                      | 1,414.8                      | 1,412.8                      | 1,414.8                        | <b>1,414.8</b>                        |

**SPECIAL REVENUE FUNDS**

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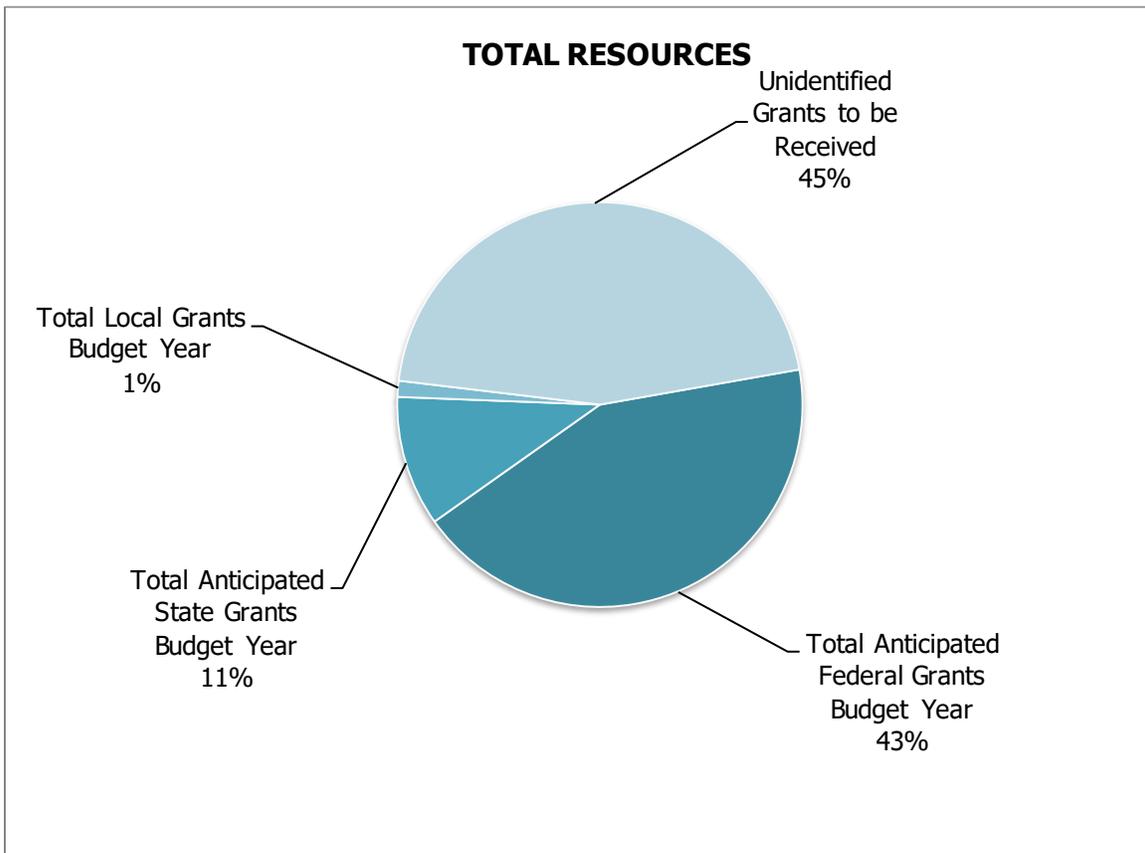
Operations & Technology Fund ..... 220

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### Governmental Designated-Purpose Grants Fund

The district will receive funding in FY19 from two key sources, ESSA (formerly NCLB) and IDEA Part B. The FY19 allocations for ESSA is expected to decrease by 14 percent in comparison with FY18. The FY19 allocation for IDEA Part B program is expected to be level funded in comparison with FY18. Awards received prior to FY18 that continue to be funded include School Counselor Corps Grants at Justice High, New Vista High School and Nederland Middle/High School and a two School Health Professional Grants supporting various High School and Middle School programs. The district will continue to receive funding for the School to Work Alliance Program and Carl Perkins Grant. 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              | 2015-16              | 2016-17              | 2017-18              | <b>2018-19<br/>ADOPTED<br/>BUDGET *</b> |
|---|--|----------------|----------------------|----------------------|----------------------|----------------------|---|
|   |  |                | AUDITED ACTUAL       | AUDITED ACTUAL       | AUDITED ACTUAL       | ESTIMATED ACTUAL     |   |
| 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               | 40,000               | -                                       |
| 20.205  | Highway Planning and Construction                      | June - June    | -                    | 27,367               | 19,777               | -                    | -                                       |
| 84.002A   | Adult Education Family Literacy                        | July - June    | 99,865               | 93,452               | 95,067               | 109,633              | 109,000                                 |
| 84.010A   | Title I, Grants to Local Education Agencies            | July - June    | 2,089,797            | 2,100,453            | 2,294,331            | 2,349,343            | 2,000,000                               |
| 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            | 4,693,315            | 5,193,315                               |
| 84.048A   | Vocational Education - Carl Perkins Secondary          | July - June    | 118,000              | 127,392              | 137,916              | 141,170              | 140,000                                 |
| 84.060A   | Title VII, Part A: Indian Education                    | July - June    | 12,942               | 15,994               | 18,830               | 18,648               | 18,600                                  |
| 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              | 112,634              | 112,634                                 |
| 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              | 201,790              | 120,000                                 |
| 84.287  | Title V, Part B, 21st Century Learning Centers         | July - June    | 438,068              | 360,488              | 317,242              | -                    | -                                       |
| 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              | 197,664              | 207,000                                 |
| 84.367A   | Title II, Part A, Supporting Effective Instruction     | July - June    | 693,754              | 667,619              | 664,711              | 454,041              | 433,000                                 |
| 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    | -                    | -                    | -                    | 45,521               | 45,521                                  |
|   |  |                | <b>\$ 10,080,571</b> | <b>\$ 9,289,727</b>  | <b>\$ 9,471,311</b>  | <b>\$ 8,363,759</b>  | <b>\$ 8,379,070</b>                     |
| <b>STATE GRANT NAME</b>                             |  |                |                      |                      |                      |                      |   |
|   | School of Excellence                                   | Indefinite     | \$ 1,547             | \$ -                 | \$ -                 | \$ -                 | \$ -                                    |
|   | Comprehensive Health Education Program                 | July - June    | 27,187               | 48,934               | 26,540               | 30,000               | 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              | 194,200              | 244,200                                 |
|   | State Grants for Libraries                             | July - June    | 7,334                | 9,274                | 9,517                | 9,291                | -                                       |
|   | State Grant NTNL Board Certification                   | July - June    | 241,504              | 230,504              | 222,240              | -                    | -                                       |
|   | State Grant - Public Health and Environment            | Jan - Dec      | 4,300                | 25,000               | 25,146               | -                    | -                                       |
|   | 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              | 943,605              | 957,700                                 |
|   | State Grant - School CPR and AED Training              | July - June    | 10,668               | -                    | -                    | -                    | -                                       |
|   | State Grant - School Turnaround Leaders Development    | July - June    | -                    | 19,399               | -                    | -                    | -                                       |
|   | State Grant - Gifted Education Universal Screening     | July - June    | 48,158               | 46,283               | 37,094               | 46,384               | 46,387                                  |
|   | State Grant - Bullying Prevention and Education Grant  | July - June    | -                    | -                    | 26,456               | 37,947               | -                                       |
|   | State Grant - Career Success Pilot Program             | July - June    | -                    | -                    | -                    | 42,059               | -                                       |
|   | State Grant - SWAP                                     | July - June    | -                    | -                    | 452,788              | 484,731              | 484,000                                 |
|   | 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    | -                    | -                    | -                    | 74,443               | 74,443                                  |
|   | Expelled and At-Risk                                   | Mar - June     | 173,496              | 294,319              | 253,183              | 148,501              | -                                       |
|   | Expelled and At-Risk - Boulder Prep                    | July - June    | -                    | -                    | -                    | 83,363               | -                                       |
| <b>TOTAL STATE GRANTS</b>                           |  |                | <b>\$ 1,193,149</b>  | <b>\$ 1,350,313</b>  | <b>\$ 2,094,887</b>  | <b>\$ 2,291,393</b>  | <b>\$ 2,031,599</b>                     |
| <b>TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR</b> |  |                | <b>10,080,571</b>    | <b>9,289,727</b>     | <b>9,471,311</b>     | <b>8,363,759</b>     | <b>8,379,070</b>                        |
| <b>TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR</b>   |  |                | <b>1,193,149</b>     | <b>1,350,313</b>     | <b>2,094,887</b>     | <b>2,291,393</b>     | <b>2,031,599</b>                        |
| <b>TOTAL LOCAL GRANTS BUDGET YEAR</b>               |  |                | <b>760,001</b>       | <b>906,614</b>       | <b>475,839</b>       | <b>350,000</b>       | <b>250,000</b>                          |
| <b>UNIDENTIFIED GRANTS TO BE RECEIVED**</b>         |  |                | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>8,494,848</b>     | <b>8,839,331</b>                        |
| <b>TOTAL BUDGET</b>                                 |  |                | <b>\$ 12,033,721</b> | <b>\$ 11,546,654</b> | <b>\$ 12,042,037</b> | <b>\$ 19,500,000</b> | <b>\$ 19,500,000</b>                    |

\* The Budget does not include carryover dollars

\*\* The revenue from grant sources may increase throughout the year as additional grants are received.

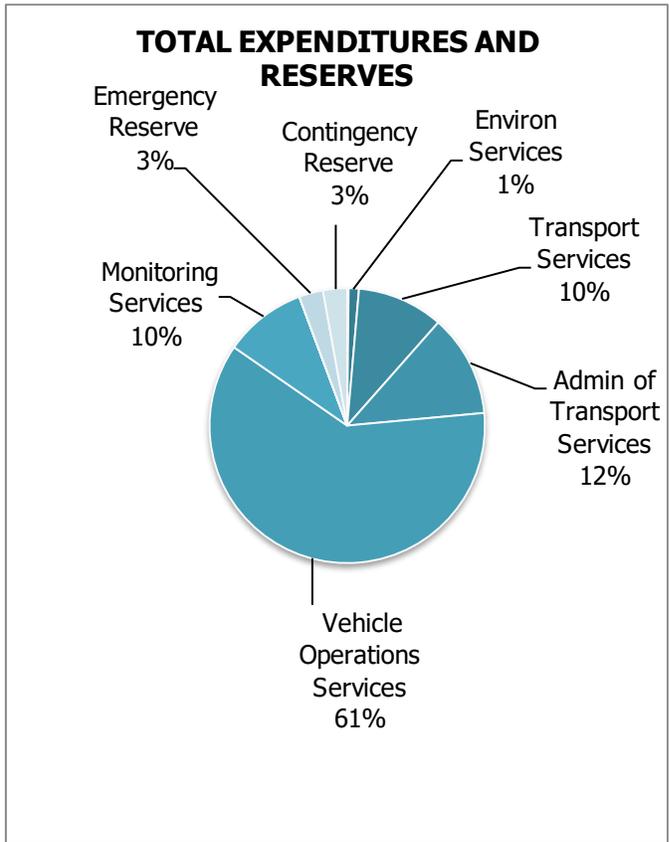
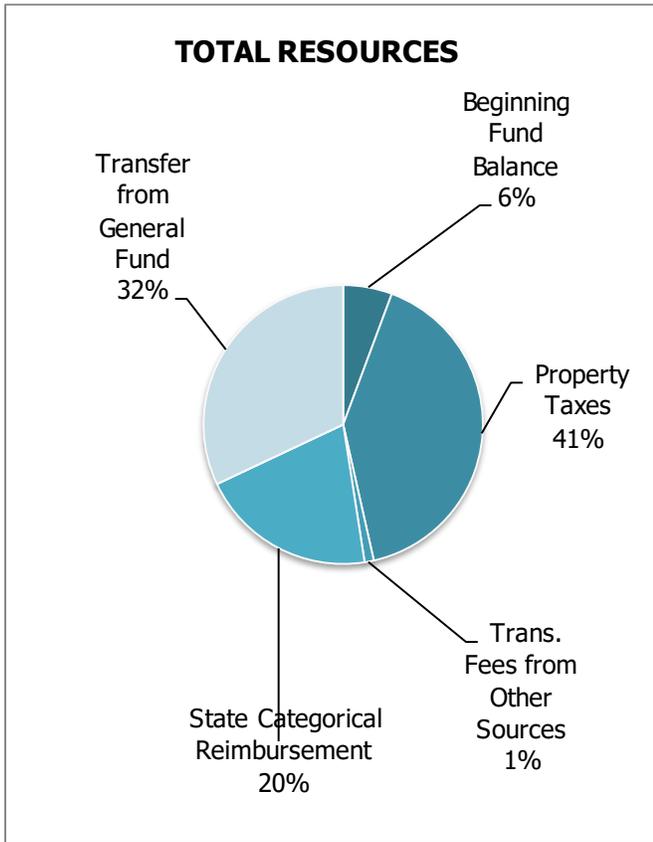
Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

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 \$15.6 million. Driver and monitor compensation is \$12.0 million. The 2018-19 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.





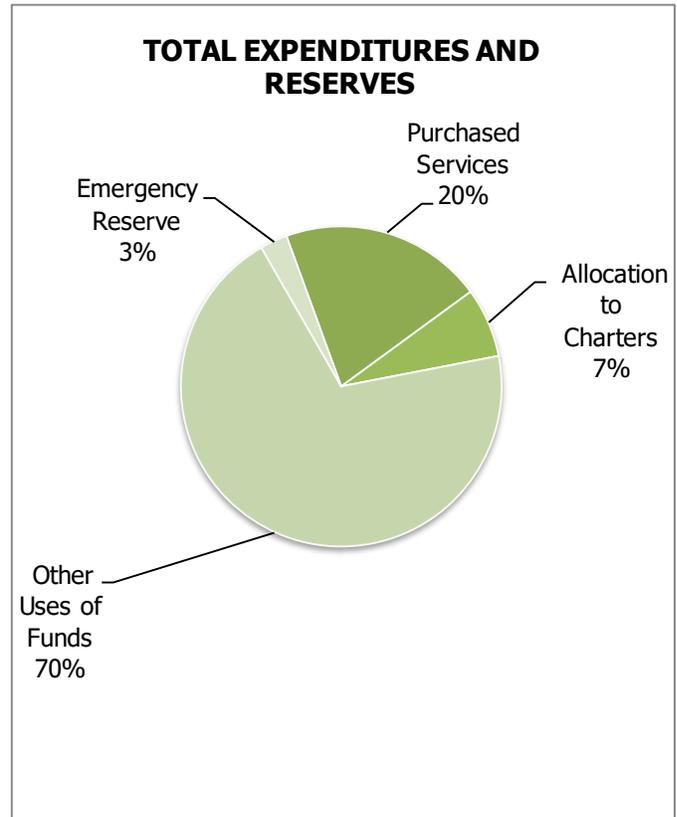
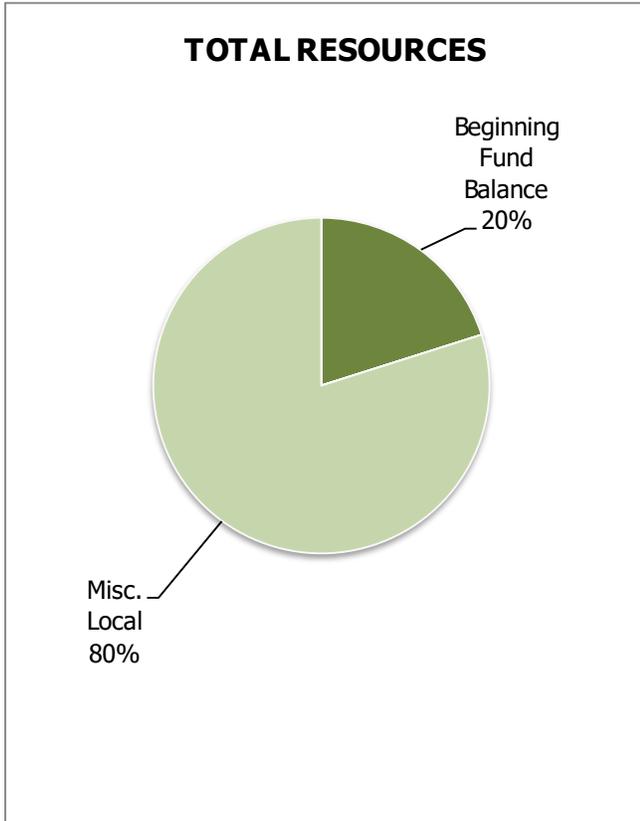
**Transportation Fund (continued)**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                        | \$ 724,040                   | \$ 415,278                   | \$ 437,017                   | \$ 883,459                     | <b>\$ 1,007,192</b>          |
| REVENUE:                                      |                              |                              |                              |                                |                              |
| Property Taxes                                | \$ 7,253,678                 | \$ 7,234,968                 | \$ 7,203,754                 | \$ 7,263,500                   | <b>\$ 7,263,500</b>          |
| Trans. Fees from Other Sources                | 234,239                      | 191,419                      | 224,208                      | 184,400                        | <b>190,000</b>               |
| State Categorical Reimbursement               | 3,302,904                    | 3,373,313                    | 3,430,978                    | 3,486,201                      | <b>3,636,007</b>             |
| CDE Audit Adjustment                          | (41,808)                     | -                            | 4,946                        | -                              | <b>-</b>                     |
| One-Time Transfer from General Operating Fund | 574,410                      | 681,000                      | -                            | -                              | <b>-</b>                     |
| Transfer from General Operating Fund          | 2,252,209                    | 3,276,620                    | 4,410,268                    | 4,466,972                      | <b>5,698,135</b>             |
| TOTAL REVENUE                                 | \$ 13,575,632                | \$ 14,757,320                | \$ 15,274,154                | \$ 15,401,073                  | <b>\$16,787,642</b>          |
| TOTAL RESOURCES                               | <u>\$ 14,299,672</u>         | <u>\$ 15,172,598</u>         | <u>\$ 15,711,171</u>         | <u>\$ 16,284,532</u>           | <b>\$17,794,834</b>          |
| EXPENDITURES:                                 |                              |                              |                              |                                |                              |
| Maintenance & Operations                      | \$ 32,894                    | \$ 28,685                    | \$ 29,067                    | \$ 29,656                      | <b>\$ 29,400</b>             |
| Environmental Services                        | 170,894                      | 147,238                      | 140,624                      | 142,433                        | <b>214,826</b>               |
| Transportation Services                       | 1,730,100                    | 1,591,717                    | 1,814,367                    | 1,767,595                      | <b>1,802,500</b>             |
| Admin of Transportation Services              | 1,590,871                    | 1,724,061                    | 1,891,120                    | 1,962,835                      | <b>2,140,569</b>             |
| Vehicle Operations Services                   | 8,889,821                    | 9,746,285                    | 9,339,428                    | 9,749,782                      | <b>10,875,177</b>            |
| Monitoring Services                           | 1,469,814                    | 1,497,595                    | 1,613,106                    | 1,625,039                      | <b>1,725,108</b>             |
| TOTAL EXPENDITURES                            | <u>\$ 13,884,394</u>         | <u>\$ 14,735,581</u>         | <u>\$ 14,827,712</u>         | <u>\$ 15,277,340</u>           | <b>\$16,787,580</b>          |
| EMERGENCY RESERVE                             | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 503,627</b>            |
| CONTINGENCY RESERVE                           | -                            | -                            | -                            | -                              | <b>503,627</b>               |
| TOTAL RESERVES                                | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                    | <b>\$ 1,007,254</b>          |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE   | <u>\$ 13,884,394</u>         | <u>\$ 14,735,581</u>         | <u>\$ 14,827,712</u>         | <u>\$ 15,277,340</u>           | <b>\$17,794,834</b>          |
| ENDING BALANCE                                | <u>\$ 415,278</u>            | <u>\$ 437,017</u>            | <u>\$ 883,459</u>            | <u>\$ 1,007,192</u>            | <b>\$ -</b>                  |



## Operations & Technology Fund

The Operations and Technology Fund was established in 2016-17 to account for activity that was authorized with funds made available from the passage of the 2016 Capital Construction, Technology, and Maintenance mill levy that voters approved. This levy will fund a portion of the General Operating Fund maintenance, custodial, security, and technology expenditures. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. In 2018-19, the levy will remain at 2.709 mills (the same as in 2017-18).





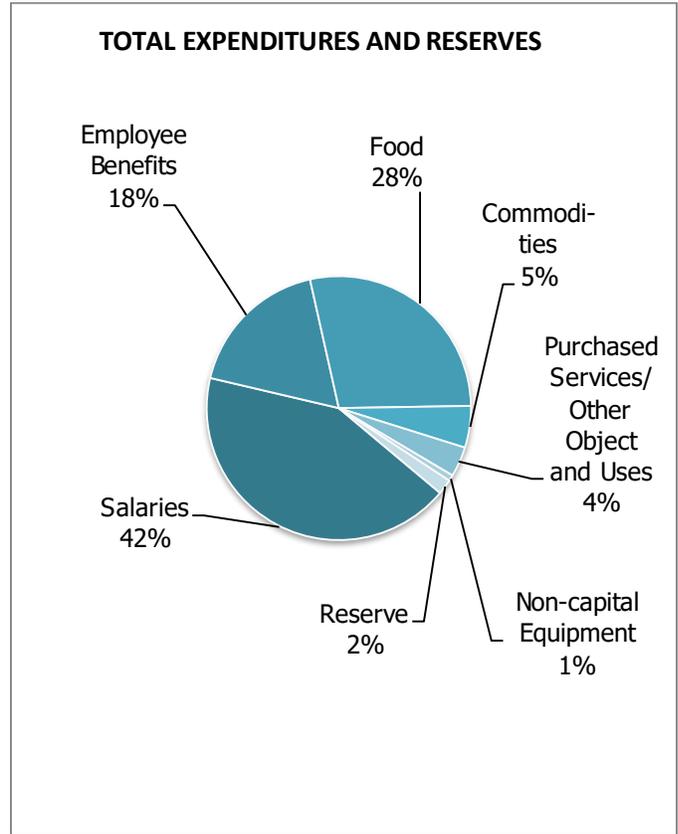
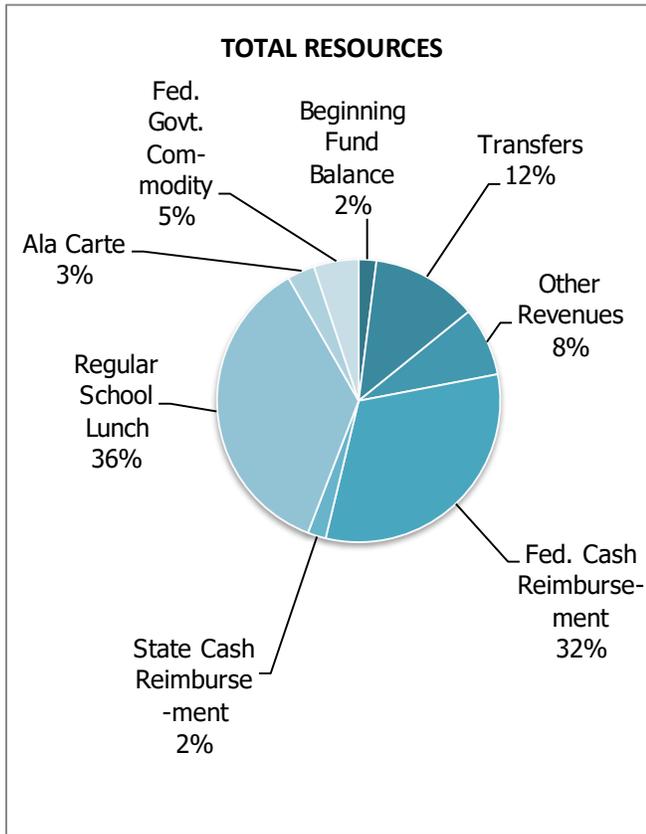
**Operations & Technology Fund** (continued)

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE                      | \$ -                         | \$ -                         | \$ -                         | \$ 1,679,595                   | <b>\$ 4,494,985</b>                   |
| REVENUE:                                    |                              |                              |                              |                                |                                       |
| Property Taxes - Election                   | -                            | -                            | 9,839,777                    | 17,772,738                     | <b>17,861,602</b>                     |
| TOTAL REVENUE                               | \$ -                         | \$ -                         | \$ 9,839,777                 | \$ 17,772,738                  | <b>\$ 17,861,602</b>                  |
| TOTAL RESOURCES                             | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ 9,839,777</u>          | <u>\$ 19,452,333</u>           | <b>\$ 22,356,587</b>                  |
| EXPENDITURES:                               |                              |                              |                              |                                |                                       |
| Purchased Services                          | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 4,000,000</b>                   |
| Allocation to Charters                      | -                            | -                            | 767,092                      | 1,340,934                      | <b>1,370,317</b>                      |
| Other Uses                                  | -                            | -                            | 7,393,090                    | 13,616,414                     | <b>14,037,017</b>                     |
| TOTAL EXPENDITURES                          | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ 8,160,182</u>          | <u>\$ 14,957,348</u>           | <b>\$ 19,407,334</b>                  |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 535,848</b>                     |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ 8,160,182</u>          | <u>\$ 14,957,348</u>           | <b>\$ 19,943,182</b>                  |
| ENDING BALANCE                              | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ 1,679,595</u>          | <u>\$ 4,494,985</u>            | <b>\$ 2,413,405</b>                   |



## 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 two 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 (3.4%), annual step increases and rising health insurance costs, will be provided by the General Fund for the 2018-19 fiscal year. Lunch prices will not increase during the 2018-19 fiscal year.





**Food Services Fund** (continued)

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                      | \$ 29,867                    | \$ 113,920                   | \$ 163,068                   | \$ 198,072                     | \$ <b>188,163</b>            |
| REVENUE:                                    |                              |                              |                              |                                |                              |
| Over/Under                                  | \$ (547)                     | \$ (2,300)                   | \$ (82)                      | \$ 675                         | \$ <b>(500)</b>              |
| A la Carte                                  | 520,204                      | 487,380                      | 333,356                      | 291,367                        | <b>292,100</b>               |
| Regular School Lunch                        | 2,837,629                    | 2,853,150                    | 3,113,330                    | 3,297,558                      | <b>3,337,164</b>             |
| Federal Cash Reimbursement                  | 2,936,851                    | 2,924,339                    | 2,948,710                    | 2,934,779                      | <b>2,951,611</b>             |
| State Cash Reimbursement                    | 85,633                       | 96,771                       | 92,971                       | 93,578                         | <b>91,202</b>                |
| Catering                                    | 293,438                      | 346,981                      | 376,260                      | 480,146                        | <b>463,389</b>               |
| Reduced Price Meals                         | 13,711                       | 13,416                       | 13,295                       | 13,872                         | <b>14,644</b>                |
| Federal Government Commodities              | 371,553                      | 475,140                      | 501,008                      | 476,572                        | <b>475,000</b>               |
| Miscellaneous Local                         | 47,969                       | 85,070                       | 47,740                       | 34,900                         | <b>40,000</b>                |
| Snack Revenue                               | 107,176                      | 96,117                       | 99,226                       | 105,516                        | <b>105,011</b>               |
| Breakfast Revenue                           | 85,709                       | 75,000                       | 97,834                       | 125,419                        | <b>120,155</b>               |
| Headstart                                   | 45,289                       | 46,592                       | 44,874                       | 45,511                         | <b>87,569</b>                |
| TOTAL REVENUE                               | \$ 7,344,615                 | \$ 7,497,656                 | \$ 7,668,522                 | \$ 7,899,893                   | \$ <b>7,977,345</b>          |
| TRANSFERS:                                  |                              |                              |                              |                                |                              |
| Transfer from General Operating Fund        | \$ 494,925                   | \$ 757,402                   | \$ 595,446                   | \$ 857,616                     | \$ <b>1,126,688</b>          |
| TOTAL TRANSFERS                             | \$ 494,925                   | \$ 757,402                   | \$ 595,446                   | \$ 857,616                     | \$ <b>1,126,688</b>          |
| TOTAL RESOURCES                             | \$ <u>7,869,407</u>          | \$ <u>8,368,978</u>          | \$ <u>8,427,036</u>          | \$ <u>8,955,581</u>            | \$ <b>9,292,196</b>          |
| EXPENDITURES:                               |                              |                              |                              |                                |                              |
| Personnel                                   | \$ 4,405,933                 | \$ 4,779,591                 | \$ 4,883,809                 | \$ 5,268,295                   | \$ <b>5,610,875</b>          |
| Purchased Services                          | 115,678                      | 116,337                      | 124,917                      | 135,432                        | <b>140,000</b>               |
| Food  | 2,581,776                    | 2,646,174                    | 2,461,062                    | 2,617,679                      | <b>2,624,147</b>             |
| Commodities                                 | 372,138                      | 400,484                      | 501,008                      | 476,572                        | <b>475,000</b>               |
| Other Uses                                  | 189,048                      | 161,442                      | 163,381                      | 169,431                        | <b>170,000</b>               |
| Non-capital Equipment                       | 63,550                       | 76,942                       | 62,404                       | 68,058                         | <b>69,000</b>                |
| Other Objects and Uses                      | 27,364                       | 24,940                       | 32,383                       | 31,951                         | <b>32,000</b>                |
| TOTAL EXPENDITURES                          | \$ <u>7,755,487</u>          | \$ <u>8,205,910</u>          | \$ <u>8,228,964</u>          | \$ <u>8,767,418</u>            | \$ <b>9,121,022</b>          |
| EMERGENCY RESERVE                           | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ <b>131,174</b>            |
| GAAP RESERVES                               | -                            | -                            | -                            | -                              | <b>40,000</b>                |
| TOTAL RESERVES                              | \$ -                         | \$ -                         | -                            | -                              | \$ <b>171,174</b>            |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE | \$ <u>7,755,487</u>          | \$ <u>8,205,910</u>          | \$ <u>8,228,964</u>          | \$ <u>8,767,418</u>            | \$ <b>9,292,196</b>          |
| ENDING BALANCE                              | \$ <u>113,920</u>            | \$ <u>163,068</u>            | \$ <u>198,072</u>            | \$ <u>188,163</u>              | \$ <b>-</b>                  |

\*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**

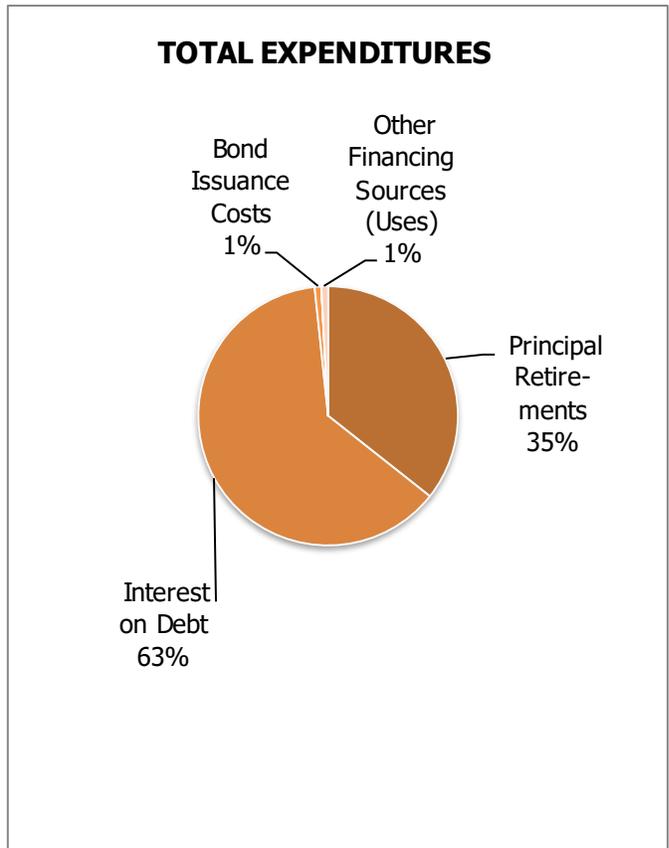
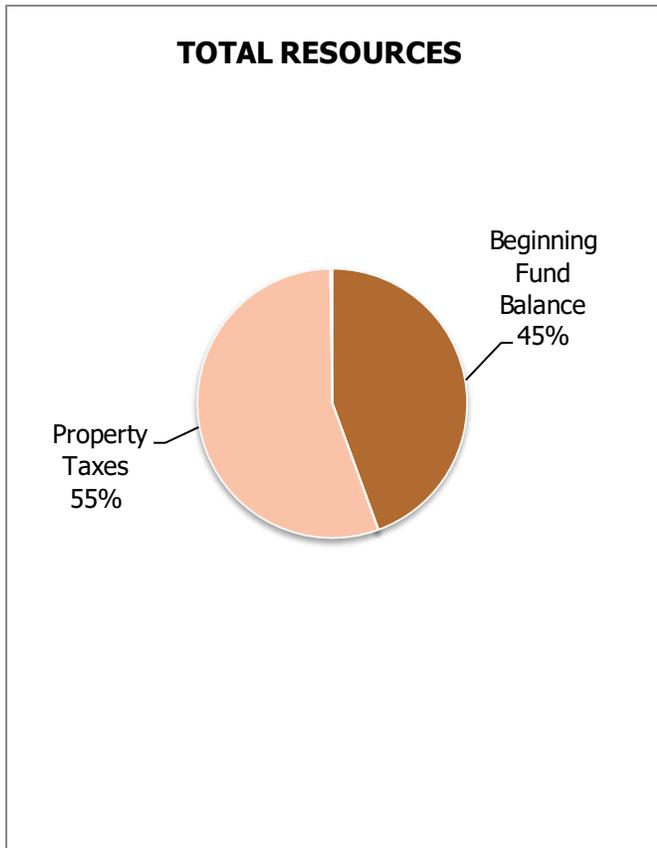
Bond Redemption Fund ..... 226



### Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2018 is set at 8.073 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>                  |
|----------------------------|-----------------------------|-----------------------------|-------------------------------|
| 2018                       | \$ 22,265,000               | \$ 35,130,212               | \$ 57,395,212                 |
| 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 - 2027                | 83,940,000                  | 142,525,500                 | 226,465,500                   |
| 2028 - 2032                | 103,230,000                 | 121,479,025                 | 224,709,025                   |
| 2033 - 2037                | 130,215,000                 | 93,103,900                  | 223,318,900                   |
| 2038 - 2042                | 166,150,000                 | 56,252,125                  | 222,402,125                   |
| 2043 - 2047                | 142,185,000                 | 15,290,588                  | 157,475,588                   |
| 2048                       | 11,770,000                  | 294,250                     | 12,064,250                    |
| <b>Total</b>               | <b><u>\$725,835,000</u></b> | <b><u>\$589,864,400</u></b> | <b><u>\$1,315,699,400</u></b> |





**Bond Redemption Fund (continued)**

|                                      | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|--------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE               | \$ 24,822,129                | \$ 33,532,514                | \$ 38,491,424                | \$ 48,173,528                  | <b>\$ 44,922,653</b>         |
| REVENUE:                             |                              |                              |                              |                                |                              |
| Delinquent Property Taxes            | \$ 73,764                    | \$ 64,914                    | \$ 58,042                    | \$ 25,000                      | <b>\$ 30,000</b>             |
| Property Taxes                       | 36,692,634                   | 45,610,085                   | 51,876,547                   | 53,752,337                     | <b>55,872,263</b>            |
| Interest Income                      | 23,061                       | 68,683                       | 221,005                      | 375,000                        | <b>250,000</b>               |
| TOTAL REVENUE                        | \$ 36,789,459                | \$ 45,743,682                | \$ 52,155,594                | \$ 54,152,337                  | <b>\$ 56,152,263</b>         |
| TOTAL RESOURCES                      | <u>\$ 61,611,588</u>         | <u>\$ 79,276,196</u>         | <u>\$ 90,647,018</u>         | <u>\$ 102,325,865</u>          | <b>\$101,074,916</b>         |
| EXPENDITURES:                        |                              |                              |                              |                                |                              |
| Principal Retirements                | \$ 13,370,000                | \$ 13,835,000                | \$ 19,225,000                | \$ 22,265,000                  | <b>\$ 18,395,000</b>         |
| Interest on Debt                     | 14,706,524                   | 26,946,722                   | 23,245,440                   | 35,130,212                     | <b>32,330,925</b>            |
| Bond Issuance Costs                  | -                            | -                            | 413,681                      | -                              | <b>425,000</b>               |
| Other - Paying Agent Fees            | 2,550                        | 3,050                        | 3,050                        | 8,000                          | <b>12,000</b>                |
| TOTAL EXPENDITURES                   | \$ 28,079,074                | \$ 40,784,772                | \$ 42,887,171                | \$ 57,403,212                  | <b>\$ 51,162,925</b>         |
| OTHER FINANCING SOURCES (USES)       |                              |                              |                              |                                |                              |
| Proceeds from Debt Issuance          | \$ -                         | \$ -                         | \$ 93,740,000                | \$ -                           | <b>\$172,605,000</b>         |
| Bond Premium                         | -                            | -                            | 7,671,051                    | -                              | <b>-</b>                     |
| Payment to Escrow Agent              | -                            | -                            | (100,997,370)                | -                              | <b>(172,180,000)</b>         |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ 413,681</u>            | <u>\$ -</u>                    | <b>\$ 425,000</b>            |
| ENDING BALANCE                       | <u>\$ 33,532,514</u>         | <u>\$ 38,491,424</u>         | <u>\$ 48,173,528</u>         | <u>\$ 44,922,653</u>           | <b>\$ 50,336,991</b>         |



**CAPITAL PROJECTS FUNDS**

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## 2006 Building Fund

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|---------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| 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.

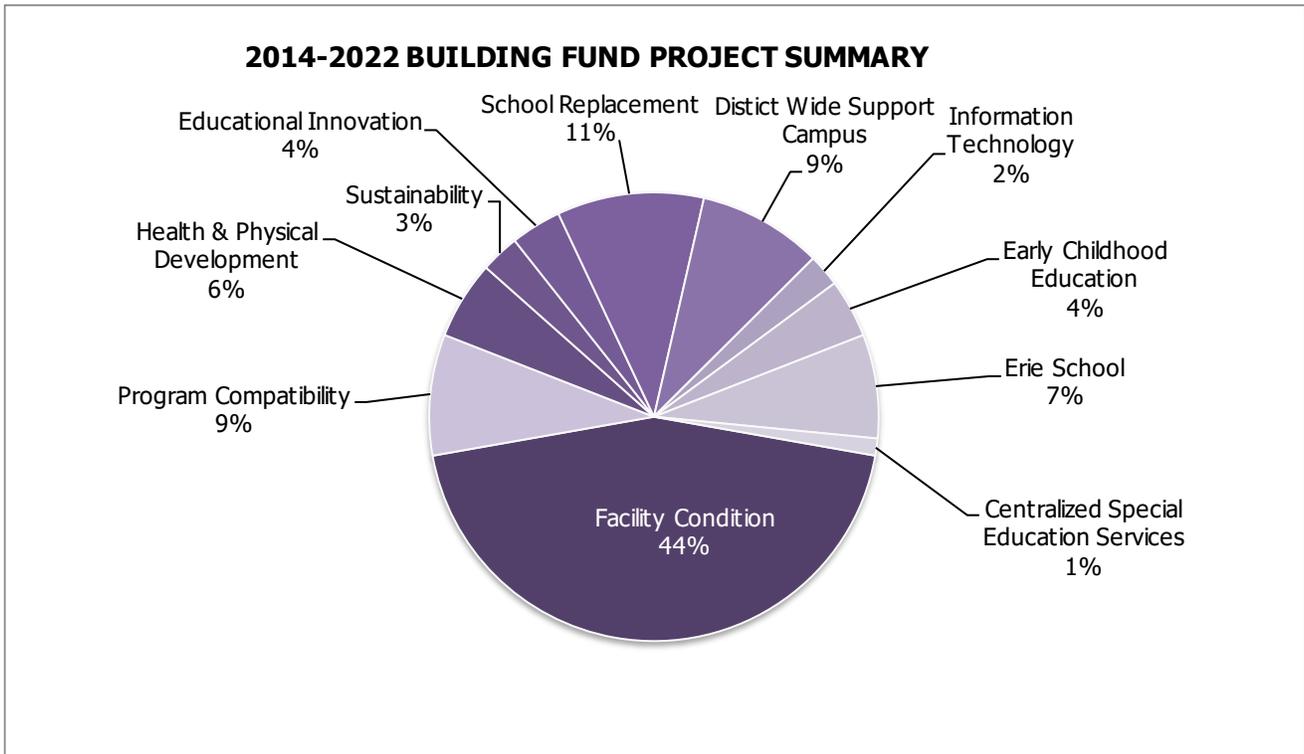
**Erie School** a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

**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         |
| Distict Wide Support Campus            |           | 47,510,000         |
| District Wide Radio Upgrade            |           | 850,000            |
| Information Technology                 |           | 12,330,000         |
| Early Childhood Education              |           | 22,350,000         |
| Erie School                            |           | 39,700,000         |
| Centralized Special Education Services |           | 6,500,000          |
| <b>TOTAL COST</b>                      | <b>\$</b> | <b>531,390,000</b> |
| Inflation                              |           | 37,230,000         |
| Project Reserve                        |           | 7,900,000          |
| Additional Reserve (Bond Premium)      |           | 60,137,500         |
| Investment Earnings                    |           | 7,500,000          |
| Other Contributions                    |           | 5,618,341          |
| <b>TOTAL COST</b>                      | <b>\$</b> | <b>649,775,841</b> |





**2014 Building Fund** (continued)

|                        | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE | \$ -                         | \$ 277,155,593               | \$ 213,889,151               | \$ 279,402,989                 | <b>\$ 133,367,656</b>                 |
| REVENUE:               |                              |                              |                              |                                |                                       |
| Net Bond Proceeds      | \$ 280,812,900               | \$ -                         | \$ 219,324,600               | \$ -                           | <b>\$ 136,520,000</b>                 |
| Interest Income        | 27,824                       | 1,434,675                    | 1,506,530                    | 3,300,000                      | <b>2,500,000</b>                      |
| School Contributions   | -                            | 1,322,099                    | 80,000                       | 80,000                         | <b>80,000</b>                         |
| Other Local Revenue    | -                            | 21,100                       | 217,014                      | 3,657,000                      | <b>-</b>                              |
| TOTAL REVENUE          | \$ 280,840,723               | \$ 2,777,874                 | \$ 221,128,144               | \$ 7,037,000                   | <b>\$ 139,100,000</b>                 |
| TOTAL RESOURCES        | <u>\$ 280,840,723</u>        | <u>\$ 279,933,467</u>        | <u>\$ 435,017,295</u>        | <u>\$ 286,439,989</u>          | <b>\$ 272,467,656</b>                 |
| EXPENDITURES:          |                              |                              |                              |                                |                                       |
| Capital Outlays        | \$ 2,771,399                 | \$ 66,044,316                | \$ 155,044,701               | \$ 153,072,333                 | <b>\$ 142,301,225</b>                 |
| Bond Issuance Costs    | 913,732                      | -                            | 569,605                      | -                              | <b>516,663</b>                        |
| TOTAL EXPENDITURES     | <u>\$ 3,685,131</u>          | <u>\$ 66,044,316</u>         | <u>\$ 155,614,306</u>        | <u>\$ 153,072,333</u>          | <b>\$ 142,817,888</b>                 |
| ENDING BALANCE         | <u>\$ 277,155,593</u>        | <u>\$ 213,889,151</u>        | <u>\$ 279,402,989</u>        | <u>\$ 133,367,656</u>          | <b>\$ 129,649,768</b>                 |


**2014 Building Fund (continued)**
**Project List**

| <b>Elementary School Projects</b>       |                                    |                                    |                                      |                            |                               |  |
|---|------------------------------------|------------------------------------|--------------------------------------|----------------------------|-------------------------------|--|
| <b>Location</b>                         | <b>Adjusted Master Plan Budget</b> | <b>Project To Date 2014 - 2017</b> | <b>Estimated Actuals 2017 - 2018</b> | <b>Adopted 2018 - 2019</b> | <b>Anticipated Completion</b> |  |
| BCSIS/HIGH PEAKS                        | \$ 7,605,027                       | \$ 415,734                         | \$ 2,656,697                         | \$ 4,532,596               | 2019                          |  |
| BEAR CREEK ELEMENTARY                   | 6,223,480                          | 875                                | 1,633                                | -                          | 2021                          |  |
| BIRCH ELEMENTARY                        | 8,341,346                          | 8,254,035                          | 87,311                               | -                          | 2017                          |  |
| COAL CREEK ELEMENTARY                   | 4,643,270                          | 17,250                             | -                                    | 1,905,064                  | 2020                          |  |
| COLUMBINE ELEMENTARY                    | 1,434,600                          | 2,531                              | 578,482                              | 853,587                    | 2019                          |  |
| COMMUNITY MONTESSORI                    | 5,426,210                          | 1,727,564                          | 3,698,646                            | -                          | 2018                          |  |
| CREEKSIDE ELEMENTARY                    | 21,194,873                         | 16,881,758                         | 4,313,115                            | -                          | 2018                          |  |
| CREST VIEW ELEMENTARY                   | 6,410,560                          | 875                                | 1,633                                | -                          | 2021                          |  |
| DOUGLASS ELEMENTARY                     | 24,214,572                         | 19,533,909                         | 4,680,663                            | -                          | 2018                          |  |
| EISENHOWER ELEMENTARY                   | 6,848,004                          | 96,711                             | 2,697,275                            | 4,054,018                  | 2019                          |  |
| EMERALD ELEMENTARY                      | 22,612,877                         | 18,456,388                         | 4,156,489                            | -                          | 2018                          |  |
| FIRESIDE ELEMENTARY                     | 6,863,812                          | 875                                | 2,785,833                            | 4,077,104                  | 2019                          |  |
| FLATIRONS ELEMENTARY                    | 4,676,060                          | 875                                | 4,196                                | -                          | 2021                          |  |
| FOOTHILL ELEMENTARY                     | 6,396,180                          | 25,603                             | 1,633                                | -                          | 2021                          |  |
| GOLD HILL                               | 706,490                            | 9,717                              | 1,823                                | 302,142                    | 2020                          |  |
| HEATHERWOOD ELEMENTARY                  | 5,126,010                          | 875                                | 2,050                                | 2,278,150                  | 2020                          |  |
| JAMESTOWN ELEMENTARY                    | 573,240                            | 2,413                              | 1,633                                | 236,141                    | 2020                          |  |
| KOHL ELEMENTARY                         | 7,338,730                          | 5,862                              | 3,289,228                            | 4,043,640                  | 2019                          |  |
| LAFAYETTE ELEMENTARY                    | 6,993,000                          | 24,590                             | -                                    | 3,052,330                  | 2020                          |  |
| LOUISVILLE ELEMENTARY                   | 5,345,980                          | 122,635                            | 1,827                                | 2,094,120                  | 2020                          |  |
| MAPLETON                                | 1,121,420                          | 105,578                            | 1,633                                | -                          | 2021                          |  |
| MESA ELEMENTARY                         | 5,612,120                          | 875                                | 1,633                                | 2,276,012                  | 2020                          |  |
| NEDERLAND ELEMENTARY                    | 6,208,080                          | 552,862                            | 1,948,995                            | 3,706,224                  | 2019                          |  |
| PIONEER ELEMENTARY                      | 9,224,262                          | 8,525,860                          | 698,402                              | -                          | 2018                          |  |
| RYAN ELEMENTARY                         | 3,758,604                          | 1,183,819                          | 2,574,785                            | -                          | 2018                          |  |
| SANCHEZ ELEMENTARY                      | 5,600,851                          | 5,555,468                          | 45,383                               | -                          | 2017                          |  |
| SUPERIOR ELEMENTARY                     | 5,754,390                          | 4,803                              | -                                    | 2,394,778                  | 2020                          |  |
| UNIVERSITY HILL ELEMENTARY              | 9,489,710                          | 982,582                            | 22,350                               | 1,851,471                  | 2021                          |  |
| WHITTIER ELEMENTARY                     | 8,197,311                          | 8,179,583                          | 17,729                               | -                          | 2017                          |  |
| <b>Total Elementary School Projects</b> | <b>\$ 213,941,069</b>              | <b>\$ 90,672,503</b>               | <b>\$ 34,271,078</b>                 | <b>\$ 37,657,376</b>       |                               |  |

| <b>Middle School Projects</b>       |                                    |                                    |                                      |                            |                               |  |
|-------------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------------|-------------------------------|--|
| <b>Location</b>                     | <b>Adjusted Master Plan Budget</b> | <b>Project To Date 2014 - 2017</b> | <b>Estimated Actuals 2017 - 2018</b> | <b>Adopted 2018 - 2019</b> | <b>Anticipated Completion</b> |  |
| ANGEVINE MIDDLE                     | \$ 6,404,461                       | \$ 2,081,055                       | \$ 1,818                             | \$ 1,964,745               | 2020                          |  |
| BROOMFIELD HEIGHTS MIDDLE           | 14,629,986                         | 14,484,107                         | 145,879                              | -                          | 2017                          |  |
| CASEY MIDDLE                        | 1,446,160                          | 2,508                              | -                                    | -                          | 2021                          |  |
| CENTENNIAL MIDDLE                   | 11,176,310                         | 1,899,055                          | 4,728,497                            | 4,548,758                  | 2019                          |  |
| LOUISVILLE MIDDLE                   | 6,238,157                          | 3,491,496                          | 2,746,661                            | -                          | 2018                          |  |
| MANHATTAN MIDDLE                    | 10,504,317                         | 6,185,693                          | 4,318,624                            | -                          | 2018                          |  |
| PLATT MIDDLE                        | 16,880,131                         | 2,644,679                          | 7,179,558                            | 7,055,895                  | 2019                          |  |
| SOUTHERN HILLS MIDDLE               | 8,834,043                          | 8,801,117                          | 32,926                               | -                          | 2017                          |  |
| SUMMIT MIDDLE                       | 11,708,382                         | 11,683,207                         | 25,175                               | -                          | 2017                          |  |
| <b>Total Middle School Projects</b> | <b>\$ 87,821,947</b>               | <b>\$ 51,272,918</b>               | <b>\$ 19,179,137</b>                 | <b>\$ 13,569,398</b>       |                               |  |

| <b>High School Projects</b>       |                                    |                                    |                                      |                            |                               |  |
|-----------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------------|-------------------------------|--|
| <b>Location</b>                   | <b>Adjusted Master Plan Budget</b> | <b>Project To Date 2014 - 2017</b> | <b>Estimated Actuals 2017 - 2018</b> | <b>Adopted 2018 - 2019</b> | <b>Anticipated Completion</b> |  |
| ARAPAHOE RIDGE HIGH               | \$ 10,085,220                      | \$ 971,061                         | \$ 19,822                            | \$ -                       | 2021                          |  |
| BOULDER HIGH                      | 20,279,581                         | 14,037,170                         | 6,242,411                            | -                          | 2018                          |  |
| BOULDER PREP                      | 214,452                            | 2,508                              | 100,000                              | 111,944                    | 2019                          |  |
| BROOMFIELD HIGH                   | 18,580,621                         | 4,015,927                          | 9,956,700                            | 4,607,994                  | 2019                          |  |
| CENTAURUS HIGH                    | 30,592,800                         | 10,458,030                         | 15,576,443                           | 4,558,327                  | 2019                          |  |
| FAIRVIEW HIGH                     | 22,741,566                         | 315,832                            | 6,734,053                            | 10,938,693                 | 2020                          |  |
| JUSTICE HIGH                      | 261,849                            | 103,125                            | 7,630                                | 151,094                    | 2020                          |  |
| MONARCH HIGH                      | 10,387,690                         | 463,466                            | 4,138,281                            | 5,785,943                  | 2019                          |  |
| NEW VISTA HIGH                    | 10,339,980                         | 2,508                              | -                                    | -                          | 2022                          |  |
| PEAK TO PEAK                      | 10,200,000                         | 10,200,000                         | -                                    | -                          | 2016                          |  |
| <b>Total High School Projects</b> | <b>\$ 133,683,759</b>              | <b>\$ 40,569,627</b>               | <b>\$ 42,775,340</b>                 | <b>\$ 26,153,995</b>       |                               |  |



**2014 Building Fund (continued)**

**Project List (continued)**

| <b>K-8 and Mid/Sr Projects</b>       |                                    |                                    |                                      |                            |                               |  |
|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------------|-------------------------------|--|
| <b>Location</b>                      | <b>Adjusted Master Plan Budget</b> | <b>Project To Date 2014 - 2017</b> | <b>Estimated Actuals 2017 - 2018</b> | <b>Adopted 2018 - 2019</b> | <b>Anticipated Completion</b> |  |
| ASPEN CREEK K-8                      | \$ 6,347,408                       | \$ 3,370,656                       | \$ 2,976,752                         | \$ -                       | 2018                          |  |
| ELDORADO K-8                         | 10,542,307                         | 1,835,604                          | 8,706,703                            | -                          | 2018                          |  |
| ERIE K-8                             | 39,649,526                         | 29,430,873                         | 10,218,653                           | -                          | 2018                          |  |
| HALCYON                              | 840,000                            | 2,508                              | -                                    | -                          | 2021                          |  |
| HORIZONS K-8                         | 1,754,980                          | 875                                | -                                    | 771,316                    | 2020                          |  |
| MONARCH K-8                          | 9,740,309                          | 96,704                             | 4,227,994                            | 5,415,612                  | 2019                          |  |
| NEDERLAND MIDDLE/HIGH                | 7,970,802                          | 27,527                             | 3,280,356                            | 4,662,919                  | 2019                          |  |
| <b>Total K-8 and Mid/Sr Projects</b> | <b>\$ 76,845,332</b>               | <b>\$ 34,764,747</b>               | <b>\$ 29,410,457</b>                 | <b>\$ 10,849,847</b>       |                               |  |

| <b>District Wide</b>            |                                    |                                    |                                      |                            |                               |  |
|---------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------------|-------------------------------|--|
| <b>Location</b>                 | <b>Adjusted Master Plan Budget</b> | <b>Project To Date 2014 - 2017</b> | <b>Estimated Actuals 2017 - 2018</b> | <b>Adopted 2018 - 2019</b> | <b>Anticipated Completion</b> |  |
| CENTRALIZED SPECIAL EDUCATION   | \$ 6,500,000                       | \$ 16,400                          | \$ 7,175                             | \$ -                       | 2021                          |  |
| DW CAMPUS : KITCHEN             | 10,060,000                         | 50,126                             | 1,961,874                            | 5,522,940                  | 2020                          |  |
| DW CAMPUS : ADMINISTRATION      | 19,170,000                         | 307,695                            | 344,085                              | 7,917,210                  | 2021                          |  |
| DW CAMPUS : TRANSPORTATION      | 24,088,193                         | 1,235,511                          | 14,421,815                           | 8,430,867                  | 2019                          |  |
| DW CAMPUS : WAREHOUSE/MAINT     | 2,340,000                          | -                                  | 28,080                               | 1,130,220                  | 2021                          |  |
| DW : EARLY CHILDHOOD ED         | 399,000                            | -                                  | -                                    | 399,000                    | 2021                          |  |
| DW : FULL-DAY KINDERGARTEN      | 9,600                              | -                                  | -                                    | 9,600                      | 2021                          |  |
| DW : RADIOS                     | 850,000                            | 249,275                            | 600,725                              | -                          | 2021                          |  |
| IT: INTERNET AFFORDABLE HOUSING | 390,000                            | -                                  | -                                    | -                          | 2021                          |  |
| IT: INTEGRATED AUDIO ENHANCE    | 53,533                             | 13,786                             | 39,747                               | -                          | 2021                          |  |
| IT: INTERNET/SYSTEM STABILITY   | 6,185,811                          | 1,514,667                          | 4,095,863                            | 575,280                    | 2019                          |  |
| IT: CLOSET UPGRADES             | 750,000                            | 445,200                            | 10,194                               | 294,606                    | 2021                          |  |
| IT: DATA CENTER UPGRADES        | 785,496                            | -                                  | -                                    | 785,496                    | 2021                          |  |
| IT: CLOSET AIR COOLING          | 650,000                            | -                                  | -                                    | 650,000                    | 2021                          |  |
| INNOVATION                      | 826,063                            | 275,072                            | -                                    | 550,991                    | 2021                          |  |
| LAFAYETTE BUS FACILITY          | 1,668,763                          | 1,646,442                          | 22,321                               | -                          | 2017                          |  |
| NEDERLAND BUS FACILITY          | 307,627                            | 1,978                              | 43,243                               | 262,406                    | 2019                          |  |
| SOMBRERO MARSH ENVIRONMENTAL    | 360,000                            | -                                  | -                                    | -                          | 2021                          |  |
| <b>Total District Wide</b>      | <b>\$ 75,394,086</b>               | <b>\$ 5,756,152</b>                | <b>\$ 21,575,122</b>                 | <b>\$ 26,528,617</b>       |                               |  |

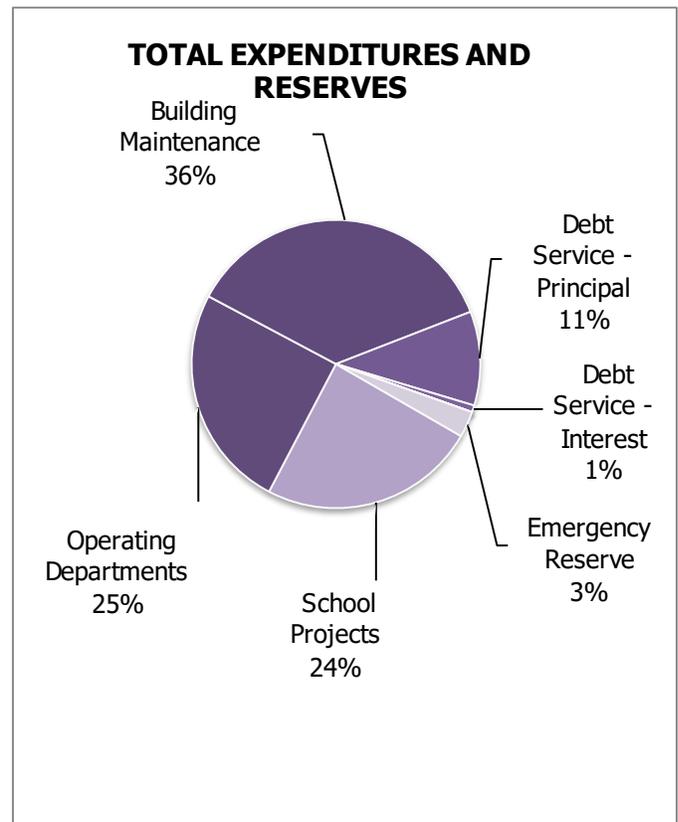
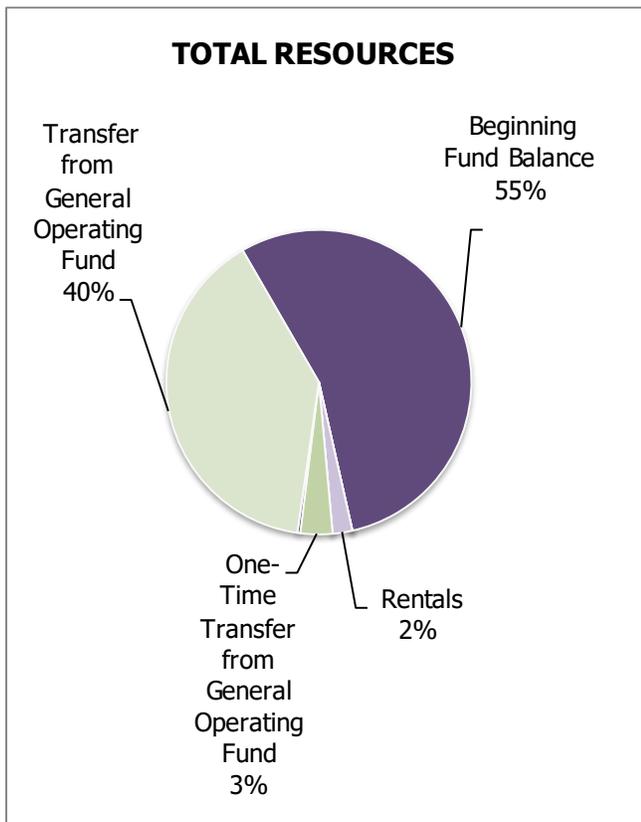
| <b>Other (Reserves &amp; Administration)</b> |                                    |                                    |                                      |                            |                               |  |
|--|------------------------------------|------------------------------------|--------------------------------------|----------------------------|-------------------------------|--|
| <b>Location</b>                              | <b>Adjusted Master Plan Budget</b> | <b>Project To Date 2014 - 2017</b> | <b>Estimated Actuals 2017 - 2018</b> | <b>Adopted 2018 - 2019</b> | <b>Anticipated Completion</b> |  |
| INFLATION                                    | \$ 35,894,241                      | \$ -                               | \$ 2,861,199                         | \$ 17,871,991              | 2021                          |  |
| PROGRAM RESERVE                              | 7,650,451                          | -                                  | 3,000,000                            | 2,000,000                  | 2021                          |  |
| BROOMFIELD-NORTHMOOR SALE                    | 1,170,000                          | -                                  | -                                    | 1,170,000                  | 2019                          |  |
| E-RATE                                       | 2,000,000                          | -                                  | -                                    | 1,000,000                  | 2020                          |  |
| DEBT ISSUANCE                                | 2,000,000                          | 1,483,337                          | -                                    | 516,663                    | 2019                          |  |
| UNALLOCATED OVERHEAD                         | 5,100,525                          | 824,468                            | -                                    | 500,000                    | 2022                          |  |
| ADDITIONAL RESERVE (Premium)                 | 8,274,430                          | -                                  | -                                    | 5,000,000                  | 2021                          |  |
| <b>Total Other</b>                           | <b>\$ 62,089,648</b>               | <b>\$ 2,307,805</b>                | <b>\$ 5,861,199</b>                  | <b>\$ 28,058,654</b>       |                               |  |
| <b>GRAND TOTAL</b>                           | <b>\$ 649,775,841</b>              | <b>\$ 225,343,752</b>              | <b>\$ 153,072,333</b>                | <b>\$ 142,817,888</b>      |                               |  |



## Capital Reserve Fund

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

For FY19, the beginning fund balance will be used to complete projects funded with one-time transfers given in FY18. These projects include: improvements to district grounds, installation of cameras on district buses, and for emergencies.





**Capital Reserve Fund (continued)**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                        | \$ 853,937                   | \$ 1,589,540                 | \$ 914,221                   | \$ 1,121,460                   | <b>\$ 2,146,109</b>          |
| REVENUE:                                      |                              |                              |                              |                                |                              |
| Sale of Fixed Assets                          | \$ -                         | \$ -                         | \$ 45,236                    | \$ 212,250                     | \$ -                         |
| Energy Rebates                                | 15,000                       | 15,000                       | -                            | -                              | -                            |
| Rentals                                       | 72,710                       | 74,891                       | 77,138                       | 79,552                         | <b>81,836</b>                |
| 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                      | -                            |
| One-Time Transfer from General Operating Fund | 79,306                       | 70,000                       | 293,000                      | 1,427,121                      | <b>132,797</b>               |
| Transfer from Preschool Fund                  | 19,563                       | 10,866                       | 12,123                       | 12,123                         | <b>12,039</b>                |
| Transfer from General Operating Fund          | 2,666,397                    | 1,538,858                    | 1,538,858                    | 1,563,858                      | <b>1,542,961</b>             |
| TOTAL REVENUE                                 | \$ 2,897,389                 | \$ 2,913,543                 | \$ 3,919,408                 | \$ 4,294,904                   | <b>\$ 1,769,633</b>          |
| TOTAL RESOURCES                               | \$ 3,751,326                 | \$ 4,503,083                 | \$ 4,833,629                 | \$ 5,416,364                   | <b>\$ 3,915,742</b>          |
| EXPENDITURES:                                 |                              |                              |                              |                                |                              |
| School Projects                               | \$ 687,736                   | \$ 868,232                   | \$ 350,783                   | \$ 590,667                     | \$ 953,319                   |
| Operating Departments                         | 523,114                      | 960,327                      | 437,507                      | 1,243,955                      | <b>983,006</b>               |
| Building Maintenance                          | 494,622                      | 468,359                      | 619,886                      | 992,227                        | <b>1,421,960</b>             |
| Salaries, Employee Benefits, Office Expense   | 456,314                      | 1,712                        | -                            | -                              | -                            |
| Debt Service - Principal                      | -                            | 172,432                      | 428,589                      | 419,533                        | <b>413,258</b>               |
| Debt Service - Interest                       | -                            | -                            | 19,854                       | 23,873                         | <b>30,148</b>                |
| Capital Outlay                                | -                            | 1,117,800                    | 1,855,550                    | -                              | -                            |
| TOTAL EXPENDITURES                            | \$ 2,161,786                 | \$ 3,588,862                 | \$ 3,712,169                 | \$ 3,270,255                   | <b>\$ 3,801,691</b>          |
| EMERGENCY RESERVE                             | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 114,051</b>            |
| TOTAL EXPENDITURES AND<br>EMERGENCY RESERVE   | \$ 2,161,786                 | \$ 3,588,862                 | \$ 3,712,169                 | \$ 3,270,255                   | <b>\$ 3,915,742</b>          |
| ENDING BALANCE                                | \$ 1,589,540                 | \$ 914,221                   | \$ 1,121,460                 | \$ 2,146,109                   | \$ -                         |


**Capital Reserve Fund (continued)**
**Project List**

|                                      |   | <b>2018-19<br/>Adopted<br/>Budget</b> |
|--------------------------------------|---|---------------------------------------|
| <b>School Projects</b>               |   |                                       |
| Multiple Locations                   | Athletic Improvements                             | \$ 26,000                             |
| District Wide                        | Emergencies                                       | 673,522                               |
| District Wide                        | Fire Panel  | 5,000                                 |
| District Wide                        | Furniture & Fixtures                              | 71,000                                |
| District Wide                        | Indoor Air Quality                                | 132,797                               |
| District Wide                        | Security - Improvements                           | 35,000                                |
| District Wide                        | Special Education Modifications &/or Equipment    | 10,000                                |
| <b>Total School Projects :</b>       |   | <b>\$ 953,319</b>                     |
| <b>Operating Departments</b>         |   |                                       |
| Maintenance                          | Vehicles - White Fleet Modifications/Equip/Rental | 209,933                               |
| Maintenance                          | Vehicles - White Fleet Escrow (Leases)            | 545,073                               |
| Security                             | Communication - Mobile Ap                         | 18,000                                |
| Transportation                       | Security Cameras Buses                            | 210,000                               |
| <b>Total Operating Departments :</b> |   | <b>\$ 983,006</b>                     |
| <b>Building Maintenance</b>          |   |                                       |
| District Wide                        | HVAC  | \$ 65,000                             |
| District Wide                        | Doors   | 10,000                                |
| District Wide                        | Preschool Safety Seats                            | 10,000                                |
| District Wide                        | Elevator Repairs                                  | 25,000                                |
| District Wide                        | Americans With Disabilities Act                   | 20,000                                |
| District Wide                        | Environmental Management                          | 75,000                                |
| District Wide                        | Backflow Preventor Replacement                    | 10,000                                |
| District Wide                        | Paving & Concrete                                 | 50,000                                |
| District Wide                        | Electrical  | 15,000                                |
| District Wide                        | Grounds   | 871,960                               |
| District Wide                        | Maintenance Equipment                             | 10,000                                |
| District Wide                        | Roofing   | 100,000                               |
| District Wide                        | Custodial Equipment                               | 75,000                                |
| District Wide                        | Playground Equipment                              | 15,000                                |
| District Wide                        | Flooring  | 10,000                                |
| District Wide                        | Painting  | 15,000                                |
| District Wide                        | Plumbing  | 45,000                                |
| <b>Total Building Maintenance :</b>  |   | <b>\$ 1,421,960</b>                   |
| <b>Debt Service</b>                  |   |                                       |
| Accounting Srvcs                     | Debt Service - Principal, Buses                   | \$ 413,258                            |
| Accounting Srvcs                     | Debt Service - Interest, Buses                    | 30,148                                |
| <b>Total Debt Service :</b>          |   | <b>\$ 443,406</b>                     |
| <b>Reserves</b>                      |   |                                       |
|                                      |   | 114,051                               |
| <b>Total Reserves :</b>              |   | <b>\$ 114,051</b>                     |
| <b>GRAND TOTAL :</b>                 |   | <b>\$ 3,915,742</b>                   |

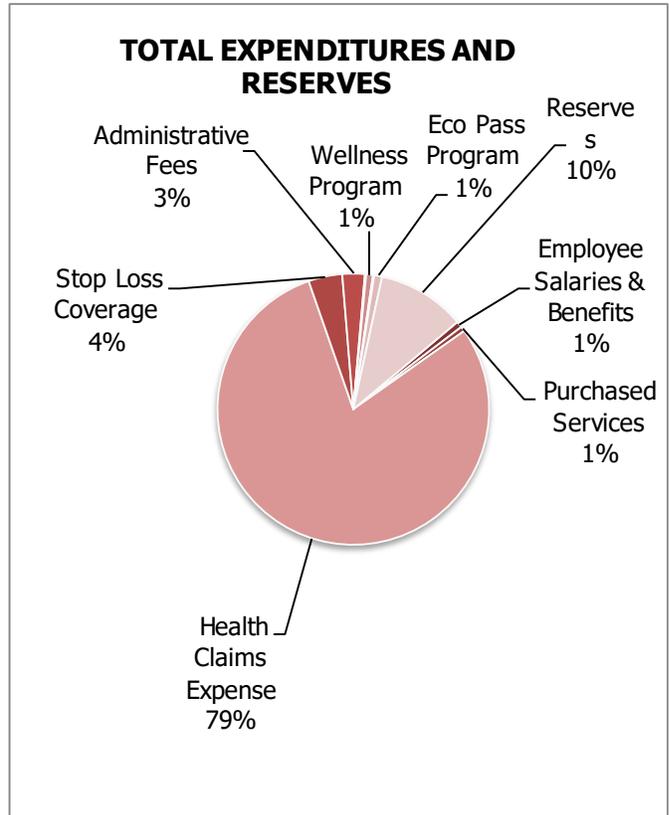
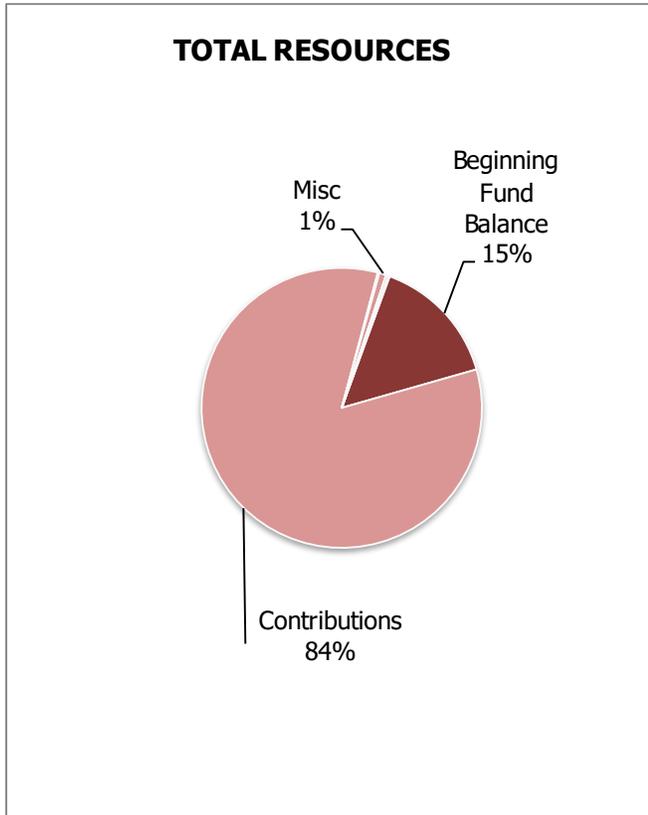
**INTERNAL SERVICE FUNDS**

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## Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district’s self-funded health insurance employee benefit program. Employees will have the choice of participating in the district’s self-funded plan administered by 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% 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.





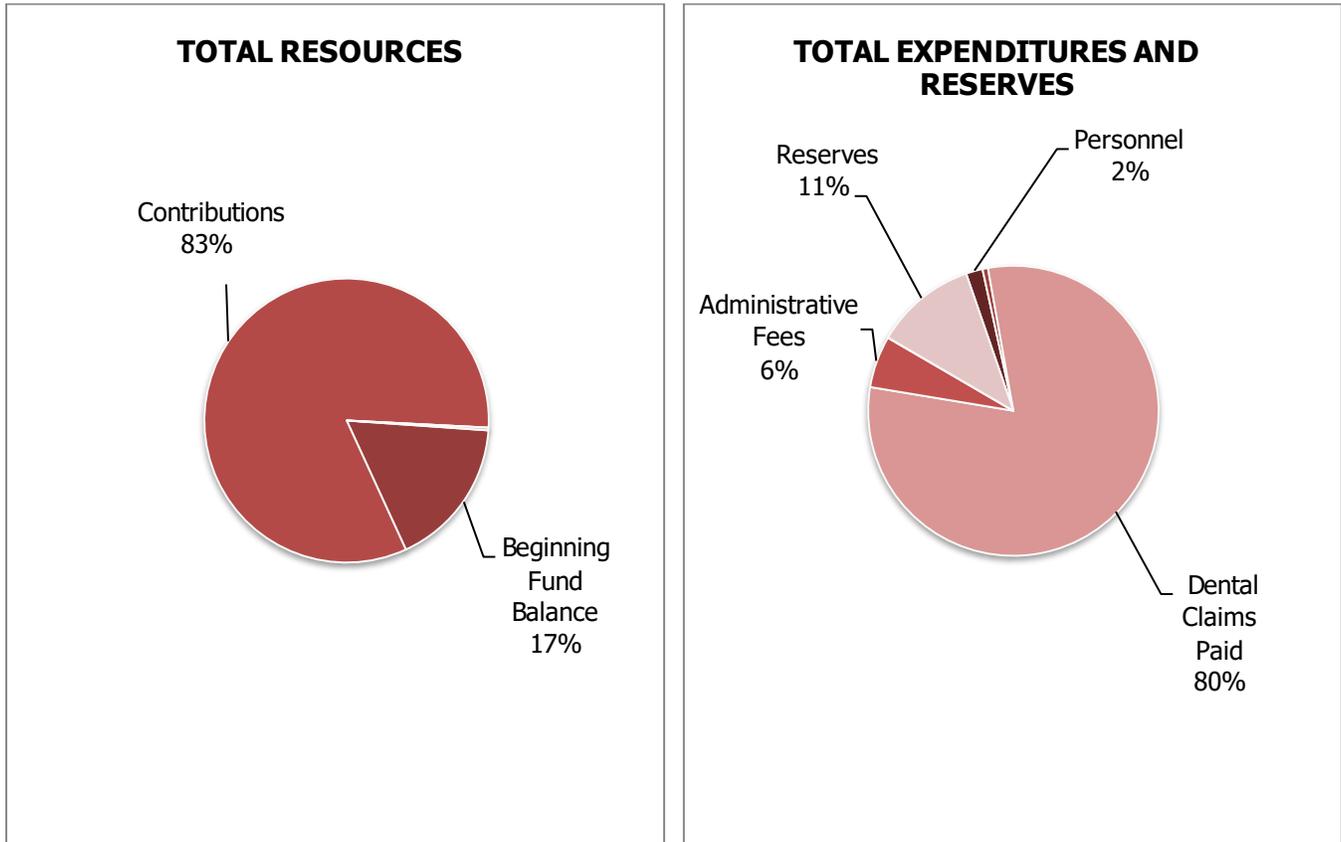
**Health Insurance Fund (continued)**

|   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| BEGINNING FUND BALANCE                      | \$ 7,278,685                 | \$ 7,118,339                 | \$ 7,577,313                 | \$ 6,600,080                   | \$ 5,499,341                 |
| REVENUE:                                    |                              |                              |                              |                                |                              |
| Contributions                               | \$ 26,440,578                | \$ 27,548,009                | \$ 27,986,039                | \$ 28,532,563                  | \$ 30,607,500                |
| Interest Income                             | 7,089                        | 21,133                       | 50,224                       | 76,710                         | 70,000                       |
| Miscellaneous                               | 305,089                      | 540,727                      | 662,636                      | 718,000                        | 290,000                      |
| Eco Pass Program                            | 125,325                      | 121,495                      | 93,451                       | 110,640                        | 100,000                      |
| Employee Benefit Program                    | 78,049                       | 55,771                       | 56,284                       | 57,022                         | 57,000                       |
| TOTAL REVENUE                               | \$ 26,956,130                | \$ 28,287,135                | \$ 28,848,634                | \$ 29,494,935                  | \$ 31,124,500                |
| TOTAL RESOURCES                             | <u>\$ 34,234,815</u>         | <u>\$ 35,405,474</u>         | <u>\$ 36,425,947</u>         | <u>\$ 36,095,015</u>           | <u>\$ 36,623,841</u>         |
| EXPENDITURES:                               |                              |                              |                              |                                |                              |
| Personnel                                   | \$ 238,548                   | \$ 173,760                   | \$ 189,765                   | \$ 214,767                     | \$ 272,988                   |
| Purchased Services                          | 96,218                       | 192,065                      | 155,842                      | 191,020                        | 210,000                      |
| Health Claims Expense                       | 23,927,664                   | 24,665,207                   | 26,523,614                   | 27,111,648                     | 29,101,405                   |
| Stop Loss Coverage                          | 1,315,894                    | 1,266,616                    | 1,299,872                    | 1,440,085                      | 1,475,000                    |
| Administrative Fees                         | 899,180                      | 914,375                      | 939,585                      | 955,407                        | 980,000                      |
| ACA and Miscellaneous                       | 203,491                      | 138,136                      | 100,443                      | 45,756                         | 55,000                       |
| Wellness Program                            | 144,714                      | 153,821                      | 244,089                      | 252,237                        | 293,000                      |
| Employee Benefit Program                    | 53,842                       | 53,842                       | 54,901                       | 55,112                         | 56,000                       |
| Eco Pass Program                            | 236,925                      | 270,339                      | 317,756                      | 329,642                        | 340,000                      |
| TOTAL EXPENDITURES                          | <u>\$ 27,116,476</u>         | <u>\$ 27,828,161</u>         | <u>\$ 29,825,867</u>         | <u>\$ 30,595,674</u>           | <u>\$ 32,783,393</u>         |
| RESERVES:                                   |                              |                              |                              |                                |                              |
| Above Recommended Amounts                   | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 3,840,448                 |
| TOTAL RESERVES                              | \$ -                         | \$ -                         | \$ -                         | \$ -                           | \$ 3,840,448                 |
| TOTAL EXPENDITURES<br>AND EMERGENCY RESERVE | <u>\$ 27,116,476</u>         | <u>\$ 27,828,161</u>         | <u>\$ 29,825,867</u>         | <u>\$ 30,595,674</u>           | <u>\$ 36,623,841</u>         |
| ENDING BALANCE                              | <u>\$ 7,118,339</u>          | <u>\$ 7,577,313</u>          | <u>\$ 6,600,080</u>          | <u>\$ 5,499,341</u>            | <u>\$ -</u>                  |



### 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<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|--|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING FUND BALANCE                       | \$ 595,583                   | \$ 650,299                   | \$ 690,020                   | \$ 652,120                     | <b>\$ 501,738</b>                     |
| REVENUE:                                     |                              |                              |                              |                                |                                       |
| Contributions                                | \$ 2,197,941                 | \$ 2,328,822                 | \$ 2,349,639                 | \$ 2,317,333                   | <b>\$ 2,433,200</b>                   |
| Interest Income                              | 850                          | 2,475                        | 5,881                        | 12,062                         | <b>9,000</b>                          |
| TOTAL REVENUE                                | \$ 2,198,791                 | \$ 2,331,297                 | \$ 2,355,520                 | \$ 2,329,395                   | <b>\$ 2,442,200</b>                   |
| TOTAL RESOURCES                              | <u>\$ 2,794,374</u>          | <u>\$ 2,981,596</u>          | <u>\$ 3,045,540</u>          | <u>\$ 2,981,515</u>            | <b>\$ 2,943,938</b>                   |
| EXPENDITURES:                                |                              |                              |                              |                                |                                       |
| Personnel                                    | \$ 36,868                    | \$ 39,271                    | \$ 44,958                    | \$ 51,170                      | <b>\$ 54,795</b>                      |
| Purchased Services                           | 7,219                        | 9,000                        | 8,542                        | 10,006                         | <b>18,000</b>                         |
| Dental Claims Paid                           | 1,933,331                    | 2,082,438                    | 2,177,713                    | 2,254,774                      | <b>2,367,513</b>                      |
| Administrative Fees                          | 166,657                      | 160,768                      | 162,207                      | 163,827                        | <b>170,000</b>                        |
| Supplies and Materials                       | -                            | 99                           | -                            | -                              | <b>1,000</b>                          |
| TOTAL EXPENDITURES                           | \$ 2,144,075                 | \$ 2,291,576                 | \$ 2,393,420                 | \$ 2,479,777                   | <b>\$ 2,611,308</b>                   |
| RESERVES:                                    |                              |                              |                              |                                |                                       |
| Reserved for Dental Benefits                 | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 332,630</b>                     |
| TOTAL RESERVES                               | \$ -                         | \$ -                         | \$ -                         | \$ -                           | <b>\$ 332,630</b>                     |
| TOTAL EXPENDITURES/RESERVES<br>AND TRANSFERS | <u>\$ 2,144,075</u>          | <u>\$ 2,291,576</u>          | <u>\$ 2,393,420</u>          | <u>\$ 2,479,777</u>            | <b>\$ 2,943,938</b>                   |
| ENDING BALANCE                               | <u>\$ 650,299</u>            | <u>\$ 690,020</u>            | <u>\$ 652,120</u>            | <u>\$ 501,738</u>              | <b>\$ -</b>                           |



**FIDUCIARY FUNDS**

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## Trust and Agency Funds

### Agency Fund

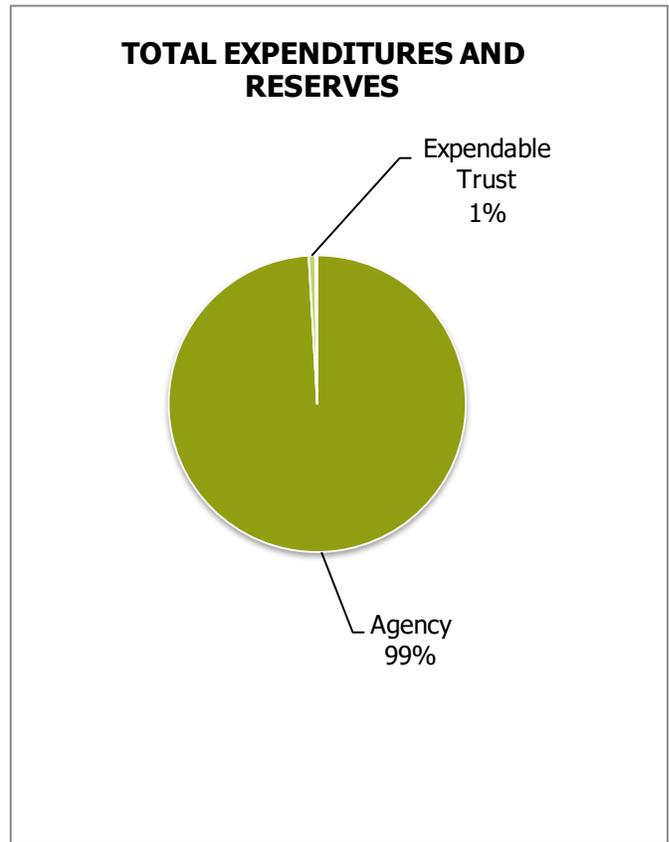
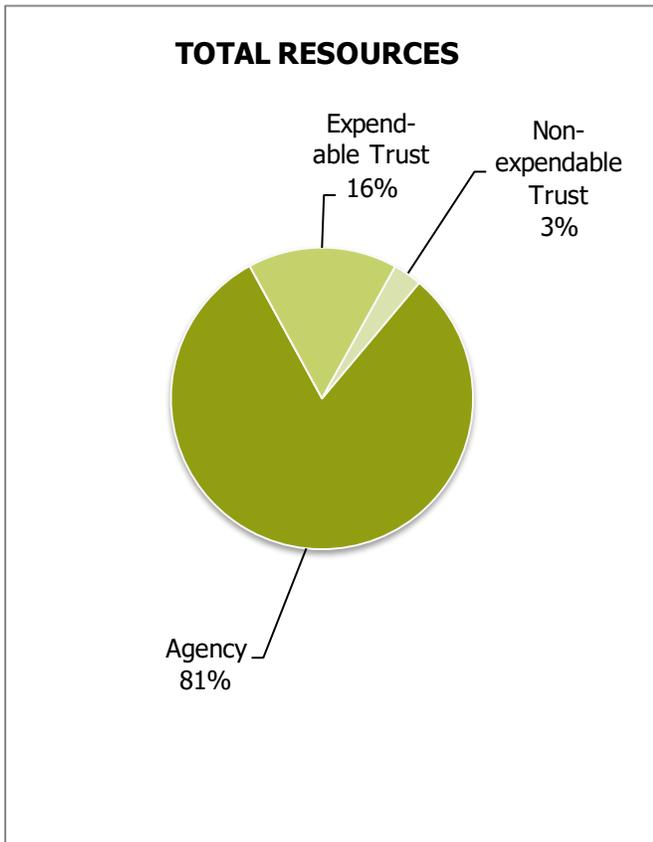
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

### Expendable Trust Fund

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

### Nonexpendable Trust Fund

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





**Trust and Agency Funds** (continued)

|                                  | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | 2018-19<br>ADOPTED<br>BUDGET |
|----------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|
| <b>Agency Funds</b>              |                              |                              |                              |                                |                              |
| Beginning Fund Balance           | \$ 1,052,066                 | \$ 1,068,574                 | \$ 1,313,780                 | \$ 1,565,530                   | \$ <b>1,615,530</b>          |
| Receipts                         | <u>3,823,059</u>             | <u>4,180,198</u>             | <u>4,657,806</u>             | <u>4,550,000</u>               | <u><b>4,600,000</b></u>      |
| Total Resources                  | \$ 4,875,125                 | \$ 5,248,772                 | \$ 5,971,586                 | \$ 6,115,530                   | \$ <b>6,215,530</b>          |
| Disbursements                    | <u>\$ 3,806,551</u>          | <u>\$ 3,934,992</u>          | <u>\$ 4,406,056</u>          | <u>\$ 4,500,000</u>            | <u>\$ <b>4,550,000</b></u>   |
| Ending Balance                   | \$ 1,068,574                 | \$ 1,313,780                 | \$ 1,565,530                 | \$ 1,615,530                   | \$ <b>1,665,530</b>          |
| <b>Expendable Trust Funds</b>    |                              |                              |                              |                                |                              |
| Beginning Fund Balance           | \$ 1,122,360                 | \$ 1,120,758                 | \$ 1,193,037                 | \$ 1,189,592                   | \$ <b>1,191,592</b>          |
| Revenue                          | <u>9,898</u>                 | <u>108,466</u>               | <u>29,662</u>                | <u>37,000</u>                  | <u><b>37,000</b></u>         |
| Total Resources                  | \$ 1,132,258                 | \$ 1,229,224                 | \$ 1,222,699                 | \$ 1,226,592                   | \$ <b>1,228,592</b>          |
| Expenditures                     | <u>\$ 11,500</u>             | <u>\$ 36,187</u>             | <u>\$ 33,107</u>             | <u>\$ 35,000</u>               | <u>\$ <b>32,000</b></u>      |
| Ending Balance                   | \$ 1,120,758                 | \$ 1,193,037                 | \$ 1,189,592                 | \$ 1,191,592                   | \$ <b>1,196,592</b>          |
| <b>Nonexpendable Trust Funds</b> |                              |                              |                              |                                |                              |
| Beginning Fund Balance           | \$ 210,357                   | \$ 207,620                   | \$ 218,650                   | \$ 225,505                     | \$ <b>224,505</b>            |
| Revenue                          | <u>763</u>                   | <u>11,780</u>                | <u>6,855</u>                 | <u>6,000</u>                   | <u><b>10,000</b></u>         |
| Total Resources                  | \$ 211,120                   | \$ 219,400                   | \$ 225,505                   | \$ 231,505                     | \$ <b>234,505</b>            |
| Expenditures                     | <u>\$ 3,500</u>              | <u>\$ 750</u>                | <u>\$ -</u>                  | <u>\$ 7,000</u>                | <u>\$ <b>10,000</b></u>      |
| Ending Balance                   | \$ 207,620                   | \$ 218,650                   | \$ 225,505                   | \$ 224,505                     | \$ <b>224,505</b>            |
| <b>GRAND TOTAL</b>               |                              |                              |                              |                                |                              |
| BEGINNING FUND BALANCE           | \$ 2,384,783                 | \$ 2,396,952                 | \$ 2,725,467                 | \$ 2,980,627                   | \$ <b>3,031,627</b>          |
| TOTAL REVENUE                    | <u>3,833,720</u>             | <u>4,300,444</u>             | <u>4,694,323</u>             | <u>4,593,000</u>               | <u><b>4,647,000</b></u>      |
| TOTAL RESOURCES                  | \$ <u>6,218,503</u>          | \$ <u>6,697,396</u>          | \$ <u>7,419,790</u>          | \$ <u>7,573,627</u>            | \$ <u><b>7,678,627</b></u>   |
| TOTAL EXPENDITURES               | <u>\$ 3,821,551</u>          | <u>\$ 3,971,929</u>          | <u>\$ 4,439,163</u>          | <u>\$ 4,542,000</u>            | <u>\$ <b>4,592,000</b></u>   |
| ENDING BALANCE                   | \$ <u>2,396,952</u>          | \$ <u>2,725,467</u>          | \$ <u>2,980,627</u>          | \$ <u>3,031,627</u>            | \$ <u><b>3,086,627</b></u>   |



## Pupil Activity Fund

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

|                   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>AUDITED<br>ACTUAL | 2017-18<br>ESTIMATED<br>ACTUAL | <b>2018-19<br/>ADOPTED<br/>BUDGET</b> |
|-------------------|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------------------|
| BEGINNING BALANCE | \$ 2,898,247                 | \$ 2,918,618                 | \$ 3,519,556                 | \$ 3,675,564                   | <b>\$ 3,775,564</b>                   |
| RECEIPTS          | <u>9,162,682</u>             | <u>9,782,223</u>             | <u>9,686,027</u>             | <u>10,000,000</u>              | <b>10,000,000</b>                     |
| TOTAL RESOURCES   | <u>\$ 12,060,929</u>         | <u>\$ 12,700,841</u>         | <u>\$ 13,205,583</u>         | <u>\$ 13,675,564</u>           | <b>\$ 13,775,564</b>                  |
| DISBURSEMENTS     | <u>\$ 9,142,311</u>          | <u>\$ 9,181,285</u>          | <u>\$ 9,530,019</u>          | <u>\$ 9,900,000</u>            | <b>\$ 9,900,000</b>                   |
| ENDING BALANCE    | <u>\$ 2,918,618</u>          | <u>\$ 3,519,556</u>          | <u>\$ 3,675,564</u>          | <u>\$ 3,775,564</u>            | <b>\$ 3,875,564</b>                   |



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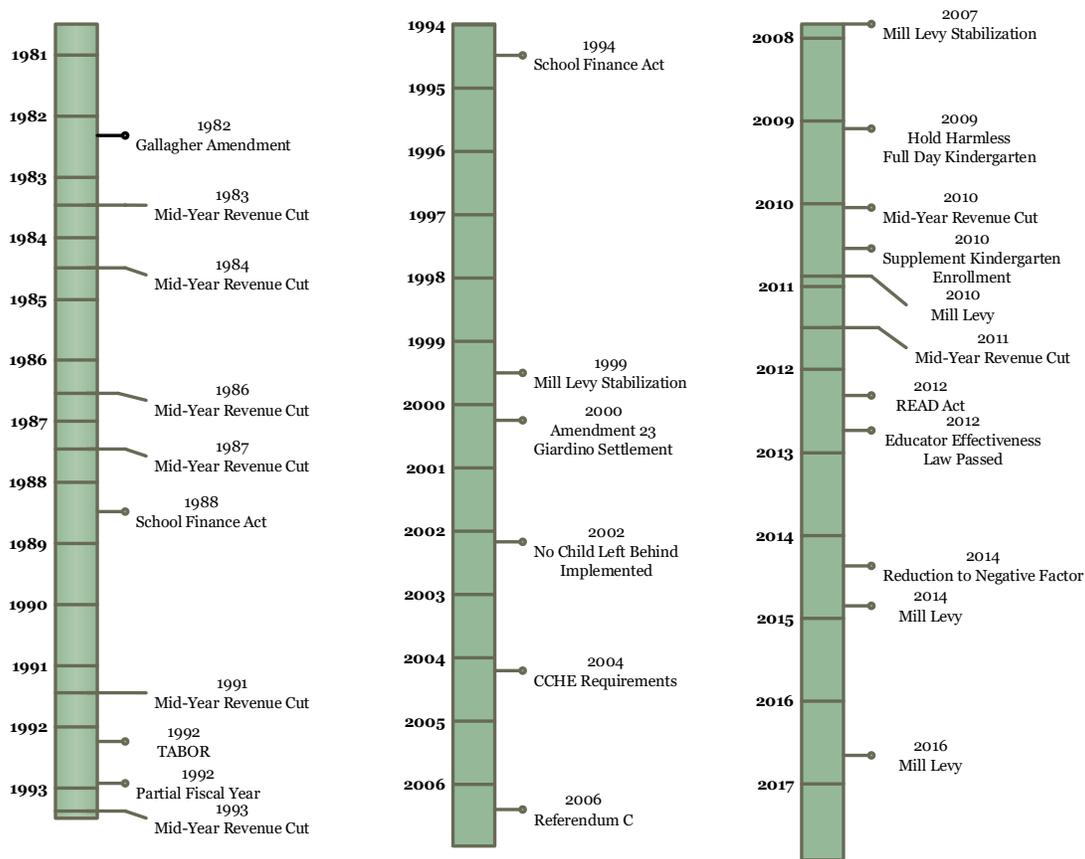
## A Generation of Colorado School Finance

The timeline below illustrates major milestones in Colorado school finance. We take a look at nearly 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 - 2018

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

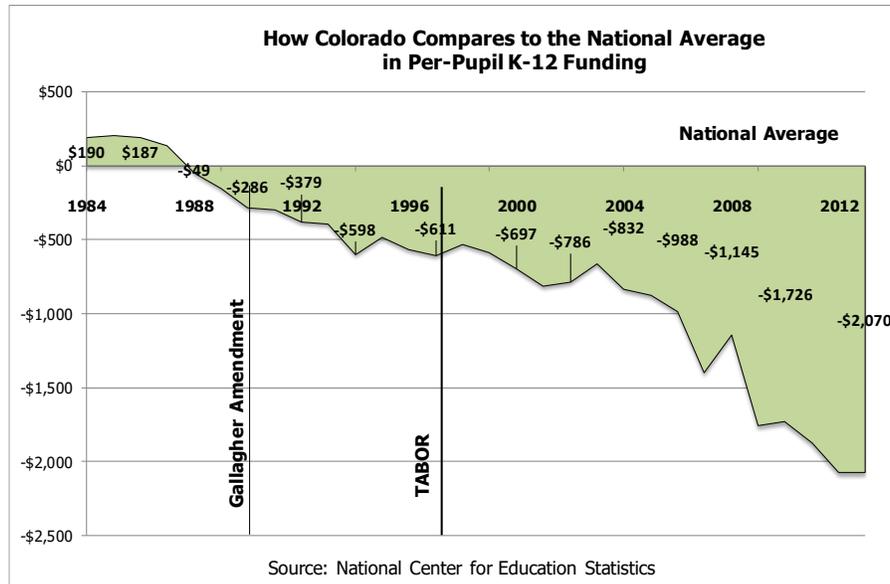


## A Generation of Colorado School Finance (continued)

### 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 (\$17,861,602)

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 describe BVSD’s per pupil expenditures since 2008. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), we get a truer picture because these are 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. With the 1991, 1998, 2002, 2005, and 2010 overrides, FY17 was the first year that the district surpassed 1988 funding levels. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

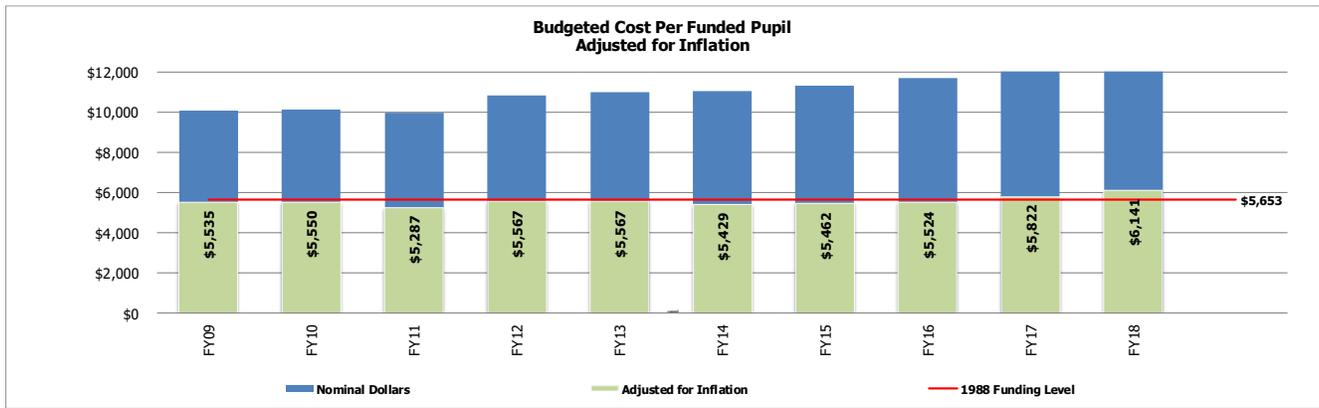
|   | <b>BUDGET YEAR</b> | <b>08-09<br/>FY09</b> | <b>09-10<br/>FY10</b> | <b>10-11<br/>FY11</b> | <b>11-12<br/>FY12</b> | <b>12-13<br/>FY13</b> | <b>13-14<br/>FY14</b> | <b>14-15<br/>FY15</b> | <b>15-16<br/>FY16</b> | <b>16-17<br/>FY17</b> | <b>17-18<br/>FY18</b> |
|---|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Budgeted Funded Pupil Count             |                    | 27,492                | 27,714                | 28,137                | 28,296                | 28,568                | 30,110                | 30,364                | 30,875                | 29,672                | 29,822                |
| * Operating Expenditures (in Thousands) |                    | 277,267               | 281,659               | 281,143               | 307,839               | 315,239               | 333,164               | 344,199               | 361,632               | 376,664               | 402,725               |
| * Cost Per Funded Pupil                 |                    | \$10,085              | \$10,163              | \$9,992               | \$10,879              | \$11,035              | \$11,065              | \$11,336              | \$11,713              | \$12,694              | \$13,504              |
| **CPI -U                                |                    | 209.26                | 210.32                | 217.07                | 224.44                | 227.66                | 234.09                | 238.38                | 243.54                | 250.43                | 252.55                |
| 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                  | 0.45                  |
| Adjusted Cost                           |                    | 5,535                 | 5,550                 | 5,287                 | 5,567                 | 5,567                 | 5,429                 | 5,462                 | 5,524                 | 5,822                 | 6,141                 |

\* 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.



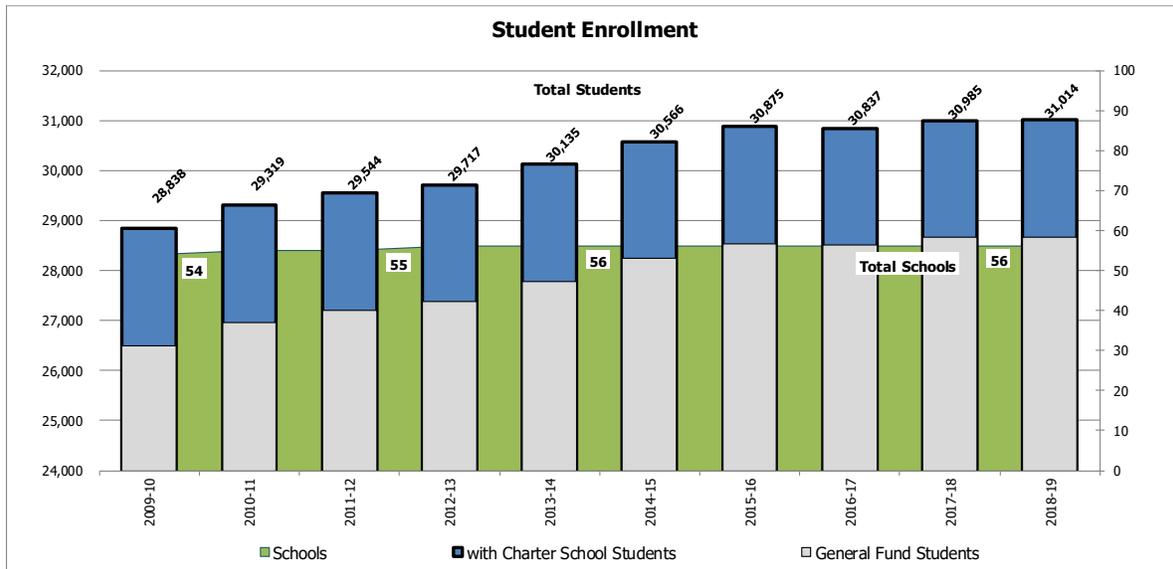
## Per Pupil Expenditures (continued)



**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 2018, total district enrollment flattened out, averaging a 0.8 percent increase annually while growth in charter school students averages 0.3 percent annually during the same period. In 2018, growth increased by 0.48 percent across the district. In 2018-19, projections are showing positive growth with the years beyond most likely at a level trend.





## 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<br>Actual   | Oct-15<br>Actual   | Oct-16<br>Unaudited<br>Actual   | Oct-17<br>Unaudited<br>Actual   | Oct-18<br>Projected   |
|---------------------------|--------------------|--------------------|---------------------------------|---------------------------------|-----------------------|
| <b>Student Enrollment</b> |                    |                    |                                 |                                 |                       |
| K-12                      | 29,941             | 30,231             | 30,168                          | 30,317                          | 30,346                |
| Pre-K                     | 625                | 644                | 669                             | 668                             | 668                   |
| <b>Total Enrollment</b>   | <b>30,566</b>      | <b>30,875</b>      | <b>30,837</b>                   | <b>30,985</b>                   | <b>31,014</b>         |
|                           |                    |                    |                                 |                                 |                       |
|                           | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Unaudited<br>Actual | FY 17-18<br>Unaudited<br>Actual | FY 18-19<br>Projected |
| <b>Student FTE</b>        |                    |                    |                                 |                                 |                       |
| Elem                      | 12,228.9           | 12,183.8           | 12,177.0                        | 12,022.0                        | 11,950.0              |
| Middle                    | 7,106.5            | 7,180.0            | 7,186.5                         | 7,302.5                         | 7,294.0               |
| Senior                    | 9,708.5            | 9,932.5            | 9,898.0                         | 10,092.5                        | 10,216.0              |
| Other                     | 353.5              | 406.0              | 411.7                           | 405.0                           | 405.0                 |
| <b>Total FTE</b>          | <b>29,397.3</b>    | <b>29,702.3</b>    | <b>29,673.2</b>                 | <b>29,822.0</b>                 | <b>29,865.0</b>       |
| Change from Prior Year    | 445.7              | 305.0              | (29.1)                          | 148.8                           | 43.0                  |
| % change from Prior Year  | 1.54%              | 1.04%              | -0.10%                          | 0.50%                           | 0.14%                 |

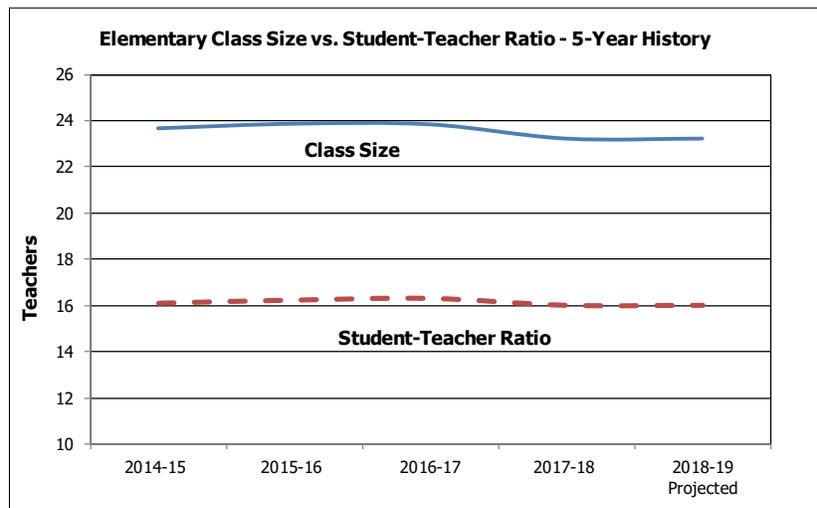
## Elementary Class Size vs. Student-Teacher Ratio

### 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

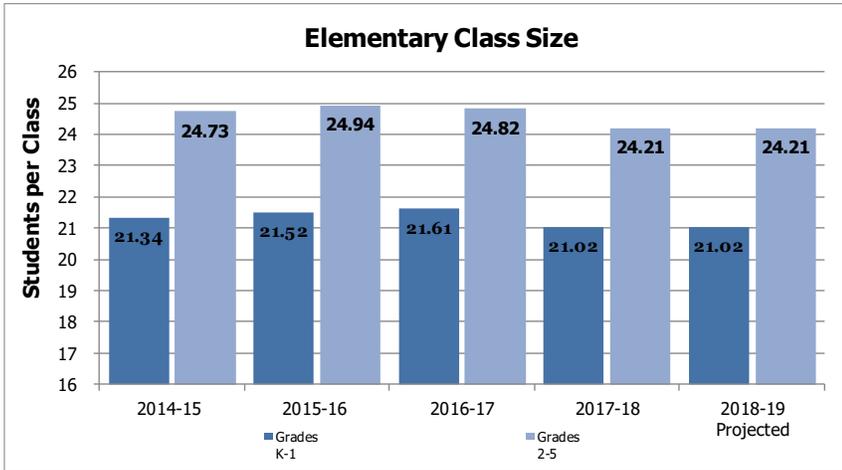
|                   |       |
|-------------------|-------|
| 2014-15           | 16.08 |
| 2015-16           | 16.21 |
| 2016-17           | 16.28 |
| 2017-18           | 15.99 |
| 2018-19 Projected | 15.99 |



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.

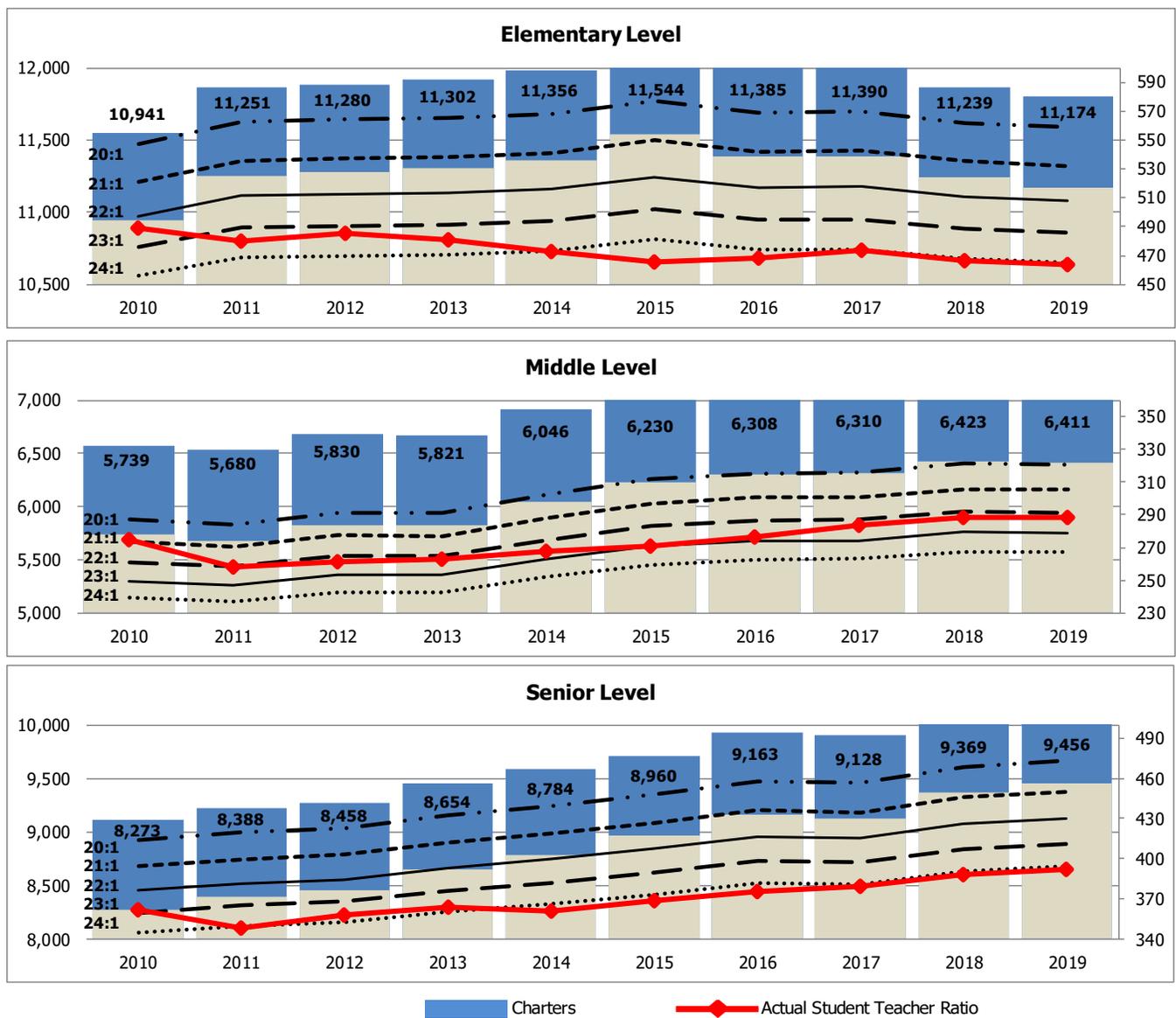
|   | 2014-15          | 2015-16          | 2016-17          | 2017-18          | 2018-19          |
|---|------------------|------------------|------------------|------------------|------------------|
| Classroom Teachers                        | 1749.989         | 1744.218         | 1749.623         | 1765.219         | 1762.221         |
| Other Teachers                            | 130.877          | 142.517          | 152.856          | 162.749          | 177.925          |
| Psychologists/Social Workers/OT/PT/Nurses | 97.385           | 112.957          | 108.857          | 125.768          | 130.673          |
| Admin/Principals                          | 152.899          | 159.649          | 161.579          | 164.149          | 165.059          |
| Professional Support                      | 104.034          | 109.259          | 109.98           | 120.6475         | 123.876          |
| Technical Support                         | 54.112           | 53.762           | 51.262           | 52.813           | 52.837           |
| Paraeducators/Liaisons/Monitors           | 535.164          | 548.841          | 544.380          | 551.399          | 564.530          |
| Office/Administrative Support             | 243.678          | 241.409          | 242.350          | 246.869          | 253.766          |
| Trades and Services                       | 541.407          | 530.576          | 538.954          | 556.146          | 556.773          |
| <b>TOTAL FTE:</b>                         | <b>3,609.545</b> | <b>3,643.188</b> | <b>3,659.841</b> | <b>3,745.759</b> | <b>3,787.660</b> |



## Student Teacher Ratios

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

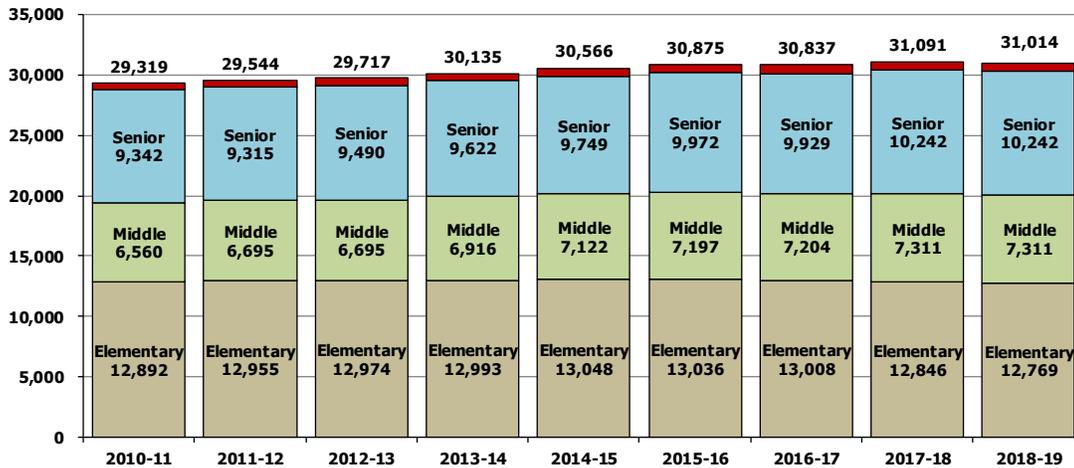
When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher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





## Enrollment History

BVSD has experienced positive enrollment growth since 2006 with gains above 1.0 percent in five of the years since then. In 2017, enrollment decreased slightly. In 2018, 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 2018. 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 2018.



|   |    | Funded Headcount |               |                |                |                |               |
|---|----|------------------|---------------|----------------|----------------|----------------|---------------|
| GRADE LEVEL                             |    | 2014             | 2015          | Submitted 2016 | Submitted 2017 | Submitted 2018 | Budgeted 2019 |
| ELEMENTARY                              |    |                  |               |                |                |                |               |
|   | K  | 2,021            | 1,969         | 1,964          | 1,952          | 1,922          | 1,907         |
|   | 1  | 2,136            | 2,157         | 2,120          | 2,092          | 2,116          | 2,062         |
|   | 2  | 2,212            | 2,183         | 2,208          | 2,131          | 2,118          | 2,157         |
|   | 3  | 2,157            | 2,265         | 2,218          | 2,260          | 2,151          | 2,146         |
|   | 4  | 2,224            | 2,205         | 2,294          | 2,250          | 2,277          | 2,184         |
|   | 5  | 2,267            | 2,269         | 2,232          | 2,323          | 2,262          | 2,313         |
| <b>ELEMENTARY TOTAL</b>                 |    | <b>13,017</b>    | <b>13,048</b> | <b>13,036</b>  | <b>13,008</b>  | <b>12,846</b>  | <b>12,769</b> |
| MIDDLE SCHOOL                           |    |                  |               |                |                |                |               |
|   | 6  | 2,319            | 2,398         | 2,374          | 2,330          | 2,463          | 2,376         |
|   | 7  | 2,314            | 2,372         | 2,423          | 2,430          | 2,391          | 2,513         |
|   | 8  | 2,290            | 2,352         | 2,400          | 2,444          | 2,466          | 2,422         |
| <b>MIDDLE SCHOOL TOTAL</b>              |    | <b>6,923</b>     | <b>7,122</b>  | <b>7,197</b>   | <b>7,204</b>   | <b>7,320</b>   | <b>7,311</b>  |
| HIGH SCHOOL                             |    |                  |               |                |                |                |               |
|   | 9  | 2,352            | 2,525         | 2,557          | 2,538          | 2,584          | 2,603         |
|   | 10 | 2,518            | 2,384         | 2,529          | 2,549          | 2,546          | 2,597         |
|   | 11 | 2,290            | 2,518         | 2,358          | 2,504          | 2,518          | 2,513         |
|   | 12 | 2,462            | 2,322         | 2,528          | 2,338          | 2,479          | 2,529         |
| <b>HIGH SCHOOL TOTAL</b>                |    | <b>9,622</b>     | <b>9,749</b>  | <b>9,972</b>   | <b>9,929</b>   | <b>10,127</b>  | <b>10,242</b> |
| OTHER (Contracted Ed, CPP & SPED Pre-K) |    | 573              | 647           | 670            | 696            | 692            | 692           |
| <b>GRAND TOTAL</b>                      |    | <b>30,135</b>    | <b>30,566</b> | <b>30,875</b>  | <b>30,837</b>  | <b>30,985</b>  | <b>31,014</b> |

**APPENDICES**

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### Appendix A: Budget Fact Sheet

|                                       | Proposed<br>2017-18     | Revised<br>2017-18      | Proposed<br>2018-19     |
|---------------------------------------|-------------------------|-------------------------|-------------------------|
| <b>Mill Levy (mills)</b>              |                         |                         |                         |
| Abatements                            | 0.400                   | 0.440                   | 0.500                   |
| Election                              | 11.724                  | 10.416                  | 11.377                  |
| General Fund-School Finance           | 25.023                  | 25.023                  | 25.023                  |
| <b>General Fund Total:</b>            | <b>37.147</b>           | <b>35.879</b>           | <b>36.900</b>           |
| Bond Redemption                       | 8.900                   | 8.095                   | 8.073                   |
| Transportation                        | 1.227                   | 1.097                   | 1.092                   |
| Operations & Technology               | 2.709                   | 2.709                   | 2.709                   |
| <b>Total Mill Levy:</b>               | <b>49.983</b>           | <b>47.780</b>           | <b>48.774</b>           |
| <b>Assessed Valuation</b>             | <b>\$ 5,947,992,118</b> | <b>\$ 6,657,108,440</b> | <b>\$ 6,690,417,479</b> |
| <b>Enrollment (heads)</b>             |                         |                         |                         |
| K-12 Enrollment                       | 30,292                  | 30,230                  | 30,261                  |
| Pre-K Enrollment                      | 669                     | 668                     | 668                     |
| Online Enrollment                     | 88                      | 87                      | 85                      |
| <b>Total Enrollment:</b>              | <b>31,049</b>           | <b>30,985</b>           | <b>31,014</b>           |
| <b>Funded Pupil Count (FTE)</b>       |                         |                         |                         |
| Elementary                            | 12,094.6                | 12,049.8                | 11,978.0                |
| Middle                                | 7,244.0                 | 7,287.5                 | 7,276.0                 |
| Senior                                | 10,116.5                | 10,053.5                | 10,173.0                |
| Preschool                             | 351.0                   | 353.0                   | 353.0                   |
| Online                                | 78.0                    | 78.5                    | 85.0                    |
| <b>Total Student FTE:</b>             | <b>29,884.1</b>         | <b>29,822.3</b>         | <b>29,865.0</b>         |
| General Fund                          | 27,158.4                | 27,135.6                | 27,138.2                |
| Charter Fund                          | 2,296.7                 | 2,255.1                 | 2,288.8                 |
| Preschool Fund                        | 351.0                   | 353.0                   | 353.0                   |
| Online FTE                            | 78.0                    | 78.5                    | 85.0                    |
| <b>Total Student FTE:</b>             | <b>29,884.1</b>         | <b>29,822.3</b>         | <b>29,865.0</b>         |
| Averaged Funded Pupil Count           | 29,884.1                | 29,822.3                | 29,865.0                |
| <b>Revenues (dollars)</b>             |                         |                         |                         |
| <b>Adjusted Per Pupil Revenue:</b>    | <b>\$ 7,588</b>         | <b>\$ 7,572</b>         | <b>\$ 8,046</b>         |
| Adjust: School Finance Act Rescission | 3                       | 3                       | 3                       |
| <b>Per Pupil Revenue (PPR):</b>       | <b>\$ 7,591</b>         | <b>\$ 7,575</b>         | <b>\$ 8,049</b>         |



**Appendix A: Budget Fact Sheet (continued)**

|  | Proposed<br>2017-18          | Revised<br>2017-18           | Proposed<br>2018-19          |
|--|------------------------------|------------------------------|------------------------------|
| <b>Total Program Funding (dollars)</b> |                              |                              |                              |
| Property Taxes *                       | \$ 142,308,757               | \$ 166,498,836               | \$ 171,677,796               |
| Specific Ownership Taxes               | 8,519,933                    | 8,611,341                    | 8,869,681                    |
| State Equalization                     | 75,931,861                   | 50,704,279                   | 59,746,313                   |
| <b>Total Program Funding:</b>          | <b>\$ 226,760,551</b>        | <b>\$ 225,814,456</b>        | <b>\$ 240,293,790</b>        |
| <b>Benefits (percentage)</b>           |                              |                              |                              |
| PERA**                                 | 20.15%                       | 20.15%                       | 20.15%                       |
| Medicare                               | 1.45%                        | 1.45%                        | 1.45%                        |
| Long Term Disability                   | 0.180%                       | 0.180%                       | 0.180%                       |
| <b>Subtotal % of Salary:</b>           | <b>21.78%</b>                | <b>21.78%</b>                | <b>21.78%</b>                |
| <b>Employer Contribution (annual)</b>  |                              |                              |                              |
| Health Insurance                       | \$6,552                      | \$6,552                      | \$6,876                      |
| Dental Insurance                       | 456                          | 456                          | 480                          |
| Life Insurance                         | 23                           | 23                           | 23                           |
| Employee Assistance Program            | 15                           | 15                           | 15                           |
| Flex Benefit Spending***               | 120                          | 120                          | 120                          |
| <b>Employer contribution</b>           | <b>\$7,166</b>               | <b>\$7,166</b>               | <b>\$7,514</b>               |
| <b>Sub Rates (dollars)</b>             |                              |                              |                              |
| Sub Rates Per Day                      | \$55.00 half - \$100.00 full | \$55.00 half - \$100.00 full | \$55.00 half - \$100.00 full |
| Sub Rates Per Day w/ benefits          | \$66.98 half - \$115.08 full | \$66.98 half - \$115.08 full | \$66.98 half - \$115.08 full |
| <b>Curriculum Rate (dollars)</b>       | \$31.34/hour                 | \$31.34/hour                 | \$33.32/hour                 |
| <b>Grants (percentage)</b>             |                              |                              |                              |
| Indirect Cost Rate                     | 6.17%                        | 6.17%                        | 4.10%                        |
| <b>Mileage Rate (dollars)</b>          | \$0.535/mile                 | \$0.545/mile                 | \$0.545/mile                 |
| <b>Activity Trip Rates (dollars)</b>   |                              |                              |                              |
| District Sponsored Trips:              |                              |                              |                              |
| - Surcharge per trip                   | \$ 30.34/trip                | \$ 30.34/trip                | \$ 30.34/trip                |
| - Driver                               | \$ 19.94/hour                | \$ 19.94/hour                | \$ 19.94/hour                |
| - Mileage Rate                         | \$ 1.04/mile                 | \$ 1.04/mile                 | \$ 1.04/mile                 |
| Non-District Trips:                    |                              |                              |                              |
| - Driver                               | \$ 37.12/hour                | \$ 37.12/hour                | \$ 37.12/hour                |
| - Mileage Rate                         | \$ 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, 2018.

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



## Appendix B: Mill Levies, 1991-2021

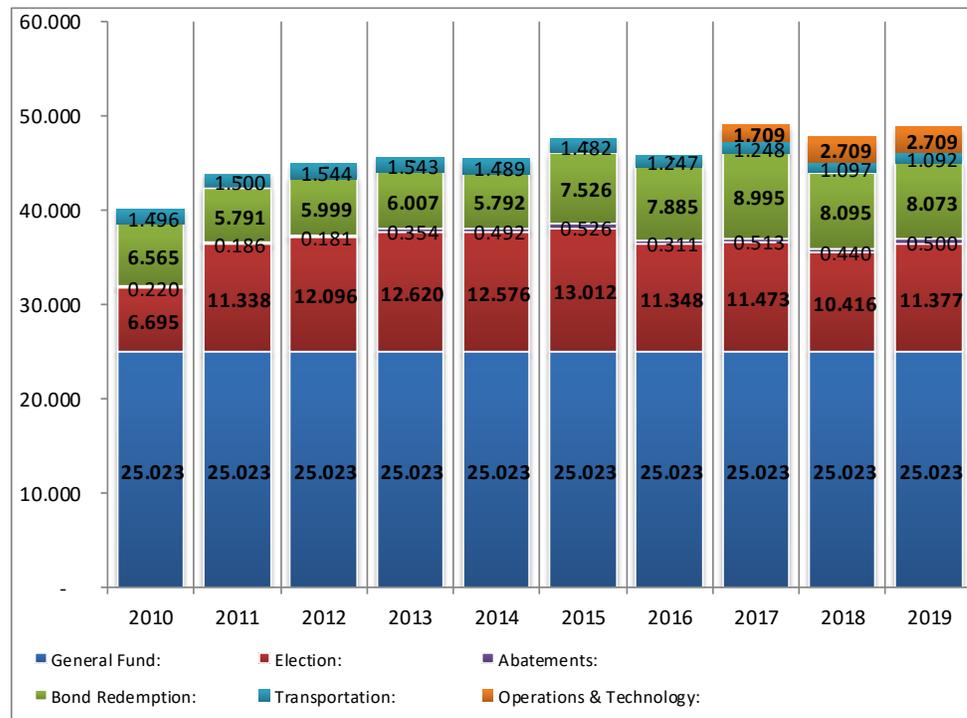
| For<br>Collection In<br>Year | General<br>Fund | Bond<br>Redemption<br>Fund | Transportation<br>Fund | Capital<br>Reserve<br>Fund | Risk<br>Management<br>Fund | Operations &<br>Technology<br>Fund | ADA /<br>Asb | Total  |
|------------------------------|-----------------|----------------------------|------------------------|----------------------------|----------------------------|------------------------------------|--------------|--------|
| 1991                         | 38.608          | 5.000                      | N/A                    | N/A                        | N/A                        | N/A                                | N/A          | 43.608 |
| 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*                        | 35.900          | 8.073                      | 1.092                  | N/A                        | N/A                        | 3.709                              | N/A          | 48.774 |
| 2020*                        | 35.895          | 8.060                      | 1.088                  | N/A                        | N/A                        | 4.000                              | N/A          | 49.043 |
| 2021*                        | 35.850          | 8.020                      | 1.082                  | N/A                        | N/A                        | 4.00                               | N/A          | 48.952 |

\*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         | 8.073         |
| Transportation:          | 1.496         | 1.500         | 1.544         | 1.543         | 1.489         | 1.482         | 1.247         | 1.248         | 1.097         | 1.092         |
| Abatements:              | 0.220         | 0.186         | 0.181         | 0.354         | 0.492         | 0.526         | 0.311         | 0.513         | 0.440         | 0.500         |
| Election:                | 6.695         | 11.338        | 12.096        | 12.620        | 12.576        | 13.012        | 11.348        | 11.473        | 10.416        | 11.377        |
| 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         | 2.709         |
| <b>Total Mill Levy:</b>  | <b>39.999</b> | <b>43.838</b> | <b>44.843</b> | <b>45.547</b> | <b>45.372</b> | <b>47.569</b> | <b>45.814</b> | <b>48.961</b> | <b>47.780</b> | <b>48.774</b> |



**Notes:**

- Total 2018 assessed valuation for the 2018-19 fiscal year is estimated at: \$6,690,417,479
- 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, 1991-2021

| <b>For Collection<br/>in Year</b> | <b>Assessed<br/>Valuation</b> | <b>Percentage Valuation<br/>Change From Prior Year</b> | <b>Mill<br/>Levy</b> | <b>Estimated Actual<br/>Market Value</b> |
|-----------------------------------|-------------------------------|--|----------------------|--|
| 1991                              | 1,559,935,940                 | 1.46%  | 43.608               | -  |
| 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*                             | 6,690,417,479                 | 0.50%  | 48.774               | 57,933,103,607                           |
| 2020*                             | 6,924,582,091                 | 3.50%  | 49.043               | 59,960,762,233                           |
| 2021*                             | 6,959,205,001                 | 0.50%  | 48.952               | 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<br>Increase/<br>(Decrease) |
|------------------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---|
|                              | Taxes Paid    |                  | Taxes Paid    |                  | Taxes Paid    |                  | Taxes Paid    |                  | Taxes Paid    |                  |   |
|                              | 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            | 11.377        | 81.91            | \$ 6.92   |
| Abatements & Refunds         | 0.526         | 4.19             | 0.311         | 2.48             | 0.513         | 4.08             | 0.440         | 3.17             | 0.500         | 3.60             | \$ 0.43   |
| Bond Redemption Fund         | 7.526         | 59.91            | 7.885         | 62.76            | 8.995         | 71.60            | 8.095         | 58.28            | 8.073         | 58.13            | \$ (0.16)   |
| Transportation Fund          | 1.482         | 11.80            | 1.247         | 9.93             | 1.248         | 9.93             | 1.097         | 7.90             | 1.092         | 7.86             | \$ (0.04)   |
| Operations & Technology Fund | -             | -                | -             | -                | 1.709         | 13.60            | 2.709         | 19.50            | 2.709         | 19.50            | \$ -  |
| <b>TOTAL</b>                 | <b>47.569</b> | <b>\$ 378.65</b> | <b>45.814</b> | <b>\$ 364.68</b> | <b>48.961</b> | <b>\$ 389.73</b> | <b>47.780</b> | <b>\$ 344.02</b> | <b>48.774</b> | <b>\$ 351.17</b> | <b>\$ 7.16</b>  |

## 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 |
|-----------|-----------------|----------------|-------------------------|----------------------------------|----------------------------|----------------------------|-----------------|
| 2007      | 2008            | 175,242,316    | 172,742,380             | 98.57%                           | 47,942                     | 172,790,322                | 98.60%          |
| 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**          | 286,410,987    | 281,318,011             | 98.22%                           | 303,124                    | 281,621,135                | 98.33%          |

\* Collections through July 31, 2017

\*\*Estimated collections through July 31, 2018

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



## Appendix G: Demographic and Economic Statistics

(Unaudited)

| <b>Fiscal Year</b> | <b>*Estimated Population(1)</b> | <b>**Personal Income(1) (millions)</b> | <b>**Per Capita Personal Income(1)</b> | <b>***Enrollment (Student (Funded FTE))</b> | <b>****Unemployment Rate(1)</b> |
|--------------------|---------------------------------|--|--|---|---------------------------------|
| 2008               | 291,827                         | 14,465                                 | 49,731                                 | 27,222.5                                    | 4.900%                          |
| 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               | 300,225                         | 15,564                                 | 51,764                                 | 28,148.8                                    | 6.500%                          |
| 2012               | 305,209                         | 16,604                                 | 54,341                                 | 28,317.5                                    | 6.200%                          |
| 2013               | 310,384                         | 17,308                                 | 55,705                                 | 28,538.3                                    | 6.100%                          |
| 2014               | 313,572                         | 18,492                                 | 58,917                                 | 28,959.2                                    | 5.200%                          |
| 2015               | 319,177                         | 19,233                                 | 60,220                                 | 29,398.3                                    | 3.500%                          |
| 2016               | 323,457                         | 20,018                                 | 61,856                                 | 29,702.0                                    | 2.900%                          |
| 2017               | 327,699                         | 20,835                                 | 63,537                                 | 29,673.2                                    | 2.000%                          |

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 the Boulder County



**Appendix H: History of School Finance Act**  
Entitlement per Pupil Funding

| School Year | Budgeted Per Pupil Funding | Student Enrollment | Change in Funded Enrollment from Prior Year | % Change From Prior Year | Funded Pupil Count (FTE) | Audited Funded Pupil Count (FTE) | % Increase of Funded Pupil Count | Increase in # of Funded Pupils from Prior Year |
|-------------|----------------------------|--------------------|---|--------------------------|--------------------------|----------------------------------|----------------------------------|--|
| CY 1988     | \$4,086                    | 20,852             |   |                          |                          | 19,963.0                         |                                  |  |
| CY 1989     | \$4,051                    | 20,835             | (17)  |                          | 19,997.0                 |                                  |                                  |  |
| CY 1990     | \$4,092                    | 21,015             | 180   |                          | 20,111.5                 |                                  |                                  |  |
| CY 1991     | \$4,181                    | 21,529             | 514   |                          | 20,559.5                 |                                  |                                  |  |
| TFY 1992    | \$4,256                    | 22,667             | 1,138                                       |                          | 21,582.0                 |                                  |                                  |  |
| 1992-93     | \$4,238                    | 23,676             | 1,009                                       | 4.45%                    | 21,591.0                 | 22,644.0                         |                                  |  |
| 1993-94     | \$4,094                    | 24,197             | 521   | 2.20%                    | 22,521.3                 | 23,132.0                         | 2.16%                            | 488.0  |
| 1994-95     | \$4,108                    | 24,791             | 594   | 2.45%                    | 24,184.5                 | 23,664.0                         | 2.30%                            | 532.0  |
| 1995-96     | \$4,331                    | 25,272             | 481   | 1.94%                    | 24,202.0                 | 24,124.0                         | 1.94%                            | 460.0  |
| 1996-97     | \$4,478                    | 25,696             | 424   | 1.68%                    | 24,597.0                 | 24,582.0                         | 1.90%                            | 458.0  |
| 1997-98     | \$4,609                    | 26,210             | 514   | 2.00%                    | 25,136.0                 | 25,073.5                         | 2.00%                            | 491.5  |
| 1998-99     | \$4,779                    | 26,918             | 708   | 2.70%                    | 25,772.0                 | 25,732.5                         | 2.63%                            | 659.0  |
| 1999-00     | \$4,899                    | 27,040             | 122   | 0.45%                    | 26,111.0                 | 25,942.5                         | 0.82%                            | 210.0  |
| 2000-01     | \$5,097                    | 27,500             | 460   | 1.70%                    | 26,342.5                 | 26,311.5                         | 1.42%                            | 369.0  |
| 2001-02     | \$5,394                    | 27,943             | 443   | 1.61%                    | 26,718.0                 | 26,703.0                         | 1.49%                            | 391.5  |
| 2002-03     | \$5,755                    | 27,807             | (136)                                       | -0.49%                   | 26,635.5                 | 26,629.5 *                       | -0.28%                           | (73.5)   |
| 2003-04     | \$5,895                    | 27,860             | 53  | 0.19%                    | 26,657.0                 | 26,643.5 *                       | 0.05%                            | 14.0   |
| 2004-05     | \$6,022 **                 | 27,922             | 62  | 0.22%                    | 26,799.0                 | 26,789.5                         | 0.55%                            | 146.0  |
| 2005-06     | \$6,104 **                 | 27,921             | (1)   | 0.00%                    | 26,739.5                 | 26,741.0 *                       | -0.18%                           | (48.5)   |
| 2006-07     | \$6,315                    | 28,196             | 275   | 0.98%                    | 26,914.0                 | 26,914.5                         | 0.65%                            | 173.5  |
| 2007-08     | \$6,606                    | 28,483             | 287   | 1.02%                    | 27,229.0                 | 27,222.5                         | 1.14%                            | 308.0  |
| 2008-09     | \$6,830                    | 28,616             | 133   | 0.47%                    | 27,458.2                 | 27,455.2                         | 0.85%                            | 232.7  |
| 2009-10     | \$7,003 **                 | 28,838             | 222   | 0.78%                    | 27,673.3                 | 27,670.8                         | 0.79%                            | 215.6  |
| 2010-11     | \$6,721                    | 29,319             | 481   | 1.67%                    | 28,148.8                 | 28,144.3                         | 1.71%                            | 473.5  |
| 2011-12     | \$6,375                    | 29,544             | 225   | 0.77%                    | 28,317.5                 | 28,317.5                         | 0.62%                            | 173.2  |
| 2012-13     | \$6,375                    | 29,717             | 173   | 0.59%                    | 28,538.3                 | 28,536.3                         | 0.77%                            | 218.8  |
| 2013-14     | \$6,546                    | 30,135             | 418   | 1.41%                    | 28,959.2                 | 28,952.7                         | 1.46%                            | 416.4  |
| 2014-15     | \$6,935                    | 30,566             | 431   | 1.43%                    | 29,397.3                 | 29,397.3                         | 1.54%                            | 444.6  |
| 2015-16     | \$7,204                    | 30,875             | 309   | 1.01%                    | 29,702.3                 | 29,702.3                         | 1.04%                            | 305.0  |
| 2016-17     | \$7,351                    | 30,837             | (38)  | -0.12%                   | 29,673.2                 |                                  |                                  |  |
| 2017-18     | \$7,572                    | 30,985             | 148   | 0.48%                    | 29,822.0                 |                                  |                                  |  |
| 2018-19     | \$8,046                    | 31,014             | 29  | 0.09%                    | 29,865.0                 |                                  |                                  |  |

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 and for 2016-17 29,675.7.



## Appendix I: Principal Property Taxpayers

January 1, 2017 and 9 Years Ago  
(Unaudited)

| Taxpayer                                  | 2017 |                               |  | 2008 |                               |  |
|---|------|-------------------------------|--|------|-------------------------------|--|
|   | Rank | Assessed Valuation            | Percentage of Total Assessed Valuation | Rank | Assessed Valuation            | Percentage of Total Assessed Valuation |
| Public Service Co of Colorado             | 1    | 101,478,707                   | 1.73%                                  | 1    | 58,814,640                    | 1.27%                                  |
| Oracle America Inc                        | 2    | 51,249,480                    | 0.88%                                  |      |                               |  |
| Flatiron Property Holding LLC             | 3    | 49,248,280                    | 0.84%                                  |      |                               |  |
| IBM Corporation                           | 4    | 48,693,122                    | 0.83%                                  | 8    | 23,141,460                    | 0.50%                                  |
| Level 3 Communications, LLC               | 5    | 44,085,400                    | 0.75%                                  | 4    | 33,654,431                    | 0.73%                                  |
| Qwest Corporation                         | 6    | 31,791,993                    | 0.54%                                  | 3    | 35,043,000                    | 0.76%                                  |
| Ball Corporation                          | 7    | 31,305,705                    | 0.54%                                  |      |                               |  |
| Charlotte Ball Seymour<br>Childrens Trust | 8    | 26,111,803                    | 0.45%                                  |      |                               |  |
| Flatiron Investments LP                   | 9    | 23,865,869                    | 0.41%                                  |      |                               |  |
| FSP Corp<br>(380 & 390 Interlocken)       | 10   | 22,316,280                    | 0.38%                                  |      |                               |  |
| Flatiron Holding LLC                      |      |                               |  | 2    | 49,158,590                    | 1.06%                                  |
| Sun Microsystems Inc                      |      |                               |  | 5    | 27,390,450                    | 0.59%                                  |
| Roche Colorado Corporation                |      |                               |  | 6    | 24,711,190                    | 0.53%                                  |
| Macerich Twenty ninth Street LLC          |      |                               |  | 7    | 23,387,710                    | 0.51%                                  |
| Sun Microsystems                          |      |                               |  | 9    | 17,545,000                    | 0.38%                                  |
| DDR Flatirons LLC                         |      |                               |  | 10   | 15,328,520                    | 0.33%                                  |
| Subtotal                                  |      | <u>430,146,639</u>            | <u>7.35%</u>                           |      | <u>308,174,991</u>            | <u>6.66%</u>                           |
| Remaining Assessed Valuation              |      | <u>5,419,604,881</u>          | <u>92.65%</u>                          |      | <u>4,319,906,797</u>          | <u>93.33%</u>                          |
| Total Assessed Valuation                  |      | <u><u>\$5,849,751,520</u></u> | <u><u>100.00%</u></u>                  |      | <u><u>\$4,628,081,788</u></u> | <u><u>100.00%</u></u>                  |

Source: Boulder County and Broomfield County Assessors' Office



**Appendix J: Principal Employers**

January 1, 2017 and 9 Years Ago  
 (Unaudited)

| Employer  | 2017 |                     |                                       | 2008 |                     |                                       |
|---|------|---------------------|---------------------------------------|------|---------------------|---------------------------------------|
|   | Rank | Number of Employees | Percentage of Total County Employment | Rank | Number of Employees | Percentage of Total County Employment |
| University of Colorado                              | 1    | 8,959               | 4.11%                                 | 1    | 7,050               | 3.98%                                 |
| Boulder Valley School District                      | 2    | 4,389               | 2.01%                                 | 2    | 4,144               | 2.34%                                 |
| St. Vrain Valley School District                    | 3    | 3,807               | 1.75%                                 | 4    | 3,392               | 1.91%                                 |
| SCL Health System                                   | 4    | 2,980               | 1.37%                                 |      |                     |                                       |
| Level 3 Communications, Inc.                        | 5    | 2,440               | 1.12%                                 | 8    | 2,000               | 1.13%                                 |
| Oracle  | 6    | 2,000               | 0.92%                                 |      |                     |                                       |
| Boulder County                                      | 7    | 1,957               | 0.90%                                 | 9    | 1,684               | 0.95%                                 |
| Ball Corporation (includes Ball Aerospace)          | 8    | 1,816               | 0.83%                                 |      |                     |                                       |
| International Business Machines                     | 9    | 1,800               | 0.83%                                 | 3    | 4,000               | 2.26%                                 |
| Medtronic Surgical Technologies (formerly Covidien) | 10   | 1,700               | 0.78%                                 |      |                     |                                       |
| Sun Microsystems, Inc.                              |      |                     |                                       | 5    | 3,387               | 1.91%                                 |
| State of Colorado                                   |      |                     |                                       | 6    | 3,048               | 1.72%                                 |
| Boulder Community Hospital                          |      |                     |                                       | 7    | 2,380               | 1.34%                                 |
| City of Boulder                                     |      |                     |                                       | 10   | 1,238               | 0.70%                                 |
| Subtotal  |      | 31,848              | 14.62%                                |      | 32,323              | 18.24%                                |
| Other Employers                                     |      | 186,051             | 85.38%                                |      | 144,888             | 81.76%                                |
| Total   |      | 217,899             | 100.00%                               |      | 177,211             | 100.00%                               |

Source: BizWest 2017 Book of Lists, Denver Business Journal Book of Lists 2016-2017, and Colorado Department of Labor



## Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2017

(Unaudited)

|  | <u>Outstanding<br/>General<br/>Obligation Debt</u> | <u>Percentage<br/>Applicable<br/>to the<br/>District (2)</u> | <u>Amount of<br/>Outstanding Debt<br/>Applicable to<br/>the District</u> |
|--|--|--|--|
| Overlapping Debt                                     |  |  |  |
| Berthoud Fire Protection District                    | 459,325  | 100.00%  | 459,325  |
| Boulder Central Area General<br>Improvement District | 7,185,000  | 100.00%  | 7,185,000  |
| City of Boulder                                      | 22,395,000   | 100.00%  | 22,395,000   |
| City of Lafayette                                    | 8,265,000  | 100.00%  | 8,265,000  |
| City of Louisville                                   | 29,230,000   | 100.00%  | 29,230,000   |
| Colorado Tech Center<br>Metropolitan District        | 7,975,000  | 100.00%  | 7,975,000  |
| East Boulder County Water District                   | 695,000  | 100.00%  | 695,000  |
| Hoover Hill Water and Sanitation District            | 24,906   | 100.00%  | 24,906   |
| Interlocken Consolidated Metropolitan<br>District    | 87,325,000   | 100.00%  | 87,325,000   |
| Nederland Community Library District                 | 1,565,000  | 100.00%  | 1,565,000  |
| Nederland Fire Protection District                   | 150,000  | 100.00%  | 150,000  |
| North Metro Fire Rescue District                     | 20,365,000   | 20.88%   | 4,252,212  |
| Northern Colorado Water<br>Conservancy District      | 3,725,324  | 41.05%   | 1,529,246  |
| Pine Brook Water District                            | 3,910,044  | 100.00%  | 3,910,044  |
| Rocky Mountain Fire                                  | 7,010,000  | 100.00%  | 7,010,000  |
| Superior/McCaslin Interchange District               | 2,495,000  | 100.00%  | 2,495,000  |
| Superior Metropolitan District #2                    | 1,233,000  | 100.00%  | 1,233,000  |
| Superior Metropolitan District #3                    | 586,000  | 100.00%  | 586,000  |
| Town of Erie   | 17,465,000   | 1.96%  | 342,314  |
| Town of Nederland                                    | 620,000  | 100.00%  | 620,000  |
| Town of Superior                                     | 3,550,000  | 100.00%  | 3,550,000  |
| Subtotal Overlapping Debt                            |  |  | 190,797,047  |
| School District Direct Debt (1)                      |  |  | 795,349,304  |
| Total Direct and Overlapping Debt                    |  |  | <u>\$ 986,146,351</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, 2017
- (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 payable at June 30, 2017, are comprised of the following issues:

|  |                                     |
|--|-------------------------------------|
| <p><b>\$190,000,000 General Obligation Bonds, Series 2017A.</b><br/>           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%.</p> | <p>\$ 190,000,000</p>               |
| <p><b>\$93,740,000 General Obligation Refunding Bonds, Series 2017B.</b><br/>           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%.</p>              | <p>\$ 93,740,000</p>                |
| <p><b>\$250,000,000 General Obligation Bonds, Series 2015.</b><br/>           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%.</p>  | <p>\$ 245,000,000</p>               |
| <p><b>\$176,800,000 General Obligation Bonds, Series 2009.</b><br/>           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%.</p>  | <p>\$ 172,730,000</p>               |
| <p><b>\$53,645,000 General Obligation Refunding Bonds, Series 2009B.</b><br/>           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%.</p>              | <p><u>\$ 24,365,000</u></p>         |
| <p><b>Total</b></p>  | <p><u><b>\$ 725,835,000</b></u></p> |

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>                  |
|----------------------------|-----------------------------|-----------------------------|-------------------------------|
| 2018                       | \$ 22,265,000               | \$ 35,130,212               | \$ 57,395,212                 |
| 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 - 2027                | 83,940,000                  | 142,525,500                 | 226,465,500                   |
| 2028 - 2032                | 103,230,000                 | 121,479,025                 | 224,709,025                   |
| 2033 - 2037                | 130,215,000                 | 93,103,900                  | 223,318,900                   |
| 2038 - 2042                | 166,150,000                 | 56,252,125                  | 222,402,125                   |
| 2043 - 2047                | 142,185,000                 | 15,290,588                  | 157,475,588                   |
| 2048                       | 11,770,000                  | 294,250                     | 12,064,250                    |
| <b>Total</b>               | <u><b>\$725,835,000</b></u> | <u><b>\$589,864,400</b></u> | <u><b>\$1,315,699,400</b></u> |



## Appendix L: Debt Schedules (continued)

### General Obligation Debt: Bond Amortization Schedule

| <i>Combined Fiscal Year Total</i> |                          |                          |                            |                            |                          |                          |                            |
|-----------------------------------|--------------------------|--------------------------|----------------------------|----------------------------|--------------------------|--------------------------|----------------------------|
| Date                              | Principal                | Interest                 | Total                      | Fiscal Total               | Principal                | Interest                 | Total                      |
| 12/01/14                          | 13,370,000.00            | 7,508,383.75             | 20,878,383.75              |                            |                          |                          |                            |
| 06/01/15                          | -                        | 7,198,140.00             | 7,198,140.00               | 28,076,523.75              | 13,370,000.00            | 14,706,523.75            | 28,076,523.75              |
| 12/01/15                          | 13,835,000.00            | 14,077,282.15            | 27,912,282.15              |                            |                          |                          |                            |
| 06/01/16                          | -                        | 12,869,440.00            | 12,869,440.00              | 40,781,722.15              | 13,835,000.00            | 26,946,722.15            | 40,781,722.15              |
| 12/01/16                          | 19,225,000.00            | 12,869,440.00            | 32,094,440.00              |                            |                          |                          |                            |
| 06/01/17                          | 98,970,000.00            | 10,376,000.00            | 109,346,000.00             | 141,440,440.00             | 19,225,000.00            | 23,245,440.00            | 42,470,440.00              |
| 12/01/17                          | 22,265,000.00            | 18,795,161.67            | 41,060,161.67              |                            |                          |                          |                            |
| 06/01/18                          | -                        | 16,335,050.00            | 16,335,050.00              | 57,395,211.67              | 22,265,000.00            | 35,130,211.67            | 57,395,211.67              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
| 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              |
|                                   | <b>\$ 857,865,000.00</b> | <b>\$ 640,056,561.32</b> | <b>\$ 1,497,921,561.32</b> | <b>\$ 1,497,921,561.32</b> | <b>\$ 758,895,000.00</b> | <b>\$ 640,056,561.32</b> | <b>\$ 1,398,951,561.32</b> |

**Note:**

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



## Appendix M: School District Comparisons

### Revenue (Budget)

| 2016-17                |           | Funded Pupil | On-Line Pupil     | Total Program   | Total Negative  | Adjusted Total Program | Assessed         | Mill     | Property        | Specific      | State           | Override      |
|------------------------|-----------|--------------|-------------------|-----------------|-----------------|------------------------|------------------|----------|-----------------|---------------|-----------------|---------------|
| School District        |           | Count        | Count             | Funding         | Factor          | Funding                | Valuation        | Levy     | Tax             | Ownership Tax | Share           | Revenue       |
| 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   | 59,940,361.0    | 67,125,325.0  |
|                        | Per Pupil |              |                   | 8,307.1         | (956.1)         | 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      | Total     | 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 |              | (Included in FPC) | 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<br>School District | Funded<br>Pupil<br>Count | Teachers                  | Administration         | Buildings &<br>Facilities<br>Maintenance | Operational<br>Support<br>Expenditures | Textbooks<br>Materials | Total<br>Expenditures      | Total<br>Expenditure<br>Per Pupil |
|----------------------------|--------------------------|---------------------------|------------------------|--|--|------------------------|----------------------------|-----------------------------------|
| Littleton 6                | 14,734.6                 | \$ 87,166,127<br>52.6%    | \$ 10,559,157<br>6.4%  | \$ 14,171,251<br>8.5%                    | \$ 46,360,627<br>28.0%                 | \$ 7,600,604<br>4.6%   | \$ 165,857,767<br>100.0%   | \$ 11,256                         |
| St. Vrain Valley RE-1J     | 29,821.6                 | 150,695,115<br>47.9%      | 23,289,650<br>7.4%     | 33,955,398<br>10.8%                      | 87,767,131<br>27.9%                    | 18,777,209<br>6.0%     | 314,484,502<br>100.0%      | 10,546                            |
| Poudre R 1                 | 28,021.4                 | 146,390,371<br>50.1%      | 21,625,996<br>7.4%     | 24,639,424<br>8.4%                       | 76,812,145<br>26.3%                    | 22,904,942<br>7.8%     | 292,372,877<br>100.0%      | 10,434                            |
| Boulder Valley RE-2J       | 29,675.7                 | 191,971,246<br>54.1%      | 28,587,259<br>8.1%     | 29,808,508<br>8.4%                       | 93,149,499<br>26.3%                    | 11,057,767<br>3.1%     | 354,574,278<br>100.0%      | 11,948                            |
| Colorado Springs 11        | 26,958.1                 | 136,092,222<br>49.4%      | 20,274,067<br>7.4%     | 26,670,611<br>9.7%                       | 78,229,356<br>28.4%                    | 14,253,149<br>5.2%     | 275,519,405<br>100.0%      | 10,220                            |
| Adams-Arapahoe 28J         | 39,154.7                 | 207,437,805<br>46.2%      | 38,281,233<br>8.5%     | 44,480,542<br>9.9%                       | 138,970,620<br>30.9%                   | 20,128,756<br>4.5%     | 449,298,956<br>100.0%      | 11,475                            |
| Northglenn-Thornton 12     | 36,871.6                 | 198,682,123<br>53.2%      | 25,799,602<br>6.9%     | 37,773,575<br>10.1%                      | 96,273,498<br>25.8%                    | 15,025,462<br>4.0%     | 373,554,260<br>100.0%      | 10,131                            |
| Cherry Creek 5             | 51,888.7                 | 360,367,216<br>61.9%      | 30,350,925<br>5.2%     | 44,631,049<br>7.7%                       | 116,028,165<br>19.9%                   | 31,217,994<br>5.4%     | 582,595,348<br>100.0%      | 11,228                            |
| Douglas County RE-1        | 63,748.7                 | 313,608,044<br>50.3%      | 44,276,666<br>7.1%     | 57,515,890<br>9.2%                       | 166,656,046<br>26.7%                   | 41,513,912<br>6.7%     | 623,570,558<br>100.0%      | 9,782                             |
| Denver County 1            | 86,231.0                 | 446,781,852<br>38.6%      | 94,920,052<br>8.2%     | 99,914,928<br>8.6%                       | 421,946,045<br>36.5%                   | 93,795,844<br>8.1%     | 1,157,358,721<br>100.0%    | 13,422                            |
| Jefferson R-1              | 81,179.6                 | 414,557,014<br>49.8%      | 65,702,682<br>7.9%     | 79,580,959<br>9.6%                       | 213,738,673<br>25.7%                   | 59,065,797<br>7.1%     | 832,645,125<br>100.0%      | 10,257                            |
| Peer Group Total           | 488,285.7                | \$ 2,653,749,135<br>48.9% | \$ 403,667,289<br>7.4% | \$ 493,142,133<br>9.1%                   | \$ 1,535,931,806<br>28.3%              | \$ 335,341,435<br>6.2% | \$ 5,421,831,797<br>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                  |                  | Funded Pupil     | On-Line Pupil            | Total Program          | Total Negative         | Adjusted Total         | Assessed                 | Mill     | Property               | Specific             | State                  | Override             |
|--------------------------|------------------|------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------|----------|------------------------|----------------------|------------------------|----------------------|
| School District          |                  | Count            | Count                    | Funding                | Factor                 | Program Funding        | Valuation                | Levy     | Tax                    | Ownership Tax        | Share                  | Revenue              |
| Littleton 6              | Total            | 14,703.7         | 0.0                      | 121,860,174.7          | (\$13,550,865)         | \$108,309,310          | \$1,697,511,128          | \$25.353 | \$43,037,000           | \$3,293,480          | \$61,978,831           | \$28,813,581         |
|                          | Per Pupil        |                  |                          | 8,288                  | (\$922)                | 7,366.1                | 115,447.9                |          | 2,927.0                | 224.0                | 4,215.2                | 1,959.6              |
| St. Vrain Valley RE-1J   | Total            | 30,032.3         | 0.0                      | 252,917,425.7          | (\$28,124,446)         | \$224,792,980          | \$3,229,964,750          | \$24.995 | \$80,732,969           | \$4,488,357          | \$139,571,654          | \$31,300,000         |
|                          | Per Pupil        |                  |                          | 8,422                  | (\$936)                | 7,485.0                | 107,549.7                |          | 2,688.2                | 149.5                | 4,647.4                | 1,042.2              |
| Poudre R 1               | Total            | 28,354.7         | 205.0                    | 244,424,143.4          | (\$27,179,992)         | \$206,123,617          | \$3,261,486,136          | \$27.000 | \$88,060,126           | \$7,211,615          | \$121,972,411          | \$35,012,147         |
|                          | Per Pupil        |                  |                          | 8,179                  | (\$910)                | 7,269.5                | 109,138.2                |          | 2,946.7                | 241.3                | 4,081.5                | 1,234.8              |
| Boulder Valley RE-2J     | Total            | 29,822.0         | 83.5                     | 254,158,879.4          | (28,262,495.5)         | 225,814,456.0          | 6,657,108,440.0          | 25.023   | 165,126,104.0          | 8,611,340.7          | 50,704,218.6           | 67,987,305.0         |
|                          | Per Pupil        |                  |                          | 8,522.5                | (947.7)                | 7,574.8                | 223,228.1                |          | 5,585.8                | 288.8                | 1,700.2                | 1,849.7              |
| Colorado Springs 11      | Total            | 26,627.7         | 240.0                    | 256,152,062.9          | (\$28,484,138)         | \$201,175,137          | \$2,643,782,060          | \$22.562 | \$59,649,011           | \$7,300,889          | \$160,718,026          | \$30,398,822         |
|                          | Per Pupil        |                  |                          | 8,501                  | (\$945)                | 7,555.1                | 87,740.0                 |          | 1,979.6                | 242.3                | 5,333.8                | 1,141.6              |
| Adams-Arapahoe 28J       | Total            | 38,869.0         | 0.0                      | 358,052,828.8          | (\$39,815,514)         | \$309,882,716          | \$2,558,061,656          | \$26.010 | \$66,535,184           | \$4,744,124          | \$246,958,007          | \$37,339,028         |
|                          | Per Pupil        |                  |                          | 9,212                  | (\$1,024)              | 7,972.5                | 65,812.4                 |          | 1,711.8                | 122.1                | 6,353.6                | 960.6                |
| Northglenn-Thornton 12   | Total            | 36,982.6         | 0.0                      | 353,421,544.5          | (\$39,300,515)         | \$277,152,209          | \$2,486,375,044          | \$27.000 | \$67,132,126           | \$5,021,865          | \$241,967,039          | \$35,400,000         |
|                          | Per Pupil        |                  |                          | 8,432                  | (\$938)                | 7,494.1                | 59,318.0                 |          | 1,601.6                | 119.8                | 5,772.7                | 957.2                |
| Cherry Creek 5           | Total            | 52,724.1         | 0.0                      | 452,214,334.7          | (\$50,286,284)         | \$401,928,051          | \$6,067,320,318          | \$20.359 | \$123,524,574          | \$9,629,919          | \$268,773,558          | \$84,604,511         |
|                          | Per Pupil        |                  |                          | 8,577                  | (\$954)                | 7,623.2                | 115,076.8                |          | 2,342.8                | 182.6                | 5,097.7                | 1,604.7              |
| Douglas County RE-1      | Total            | 63,977.8         | 2,157.5                  | 536,296,975.7          | (\$59,636,283)         | \$472,763,261          | \$6,380,009,972          | \$25.440 | \$162,307,454          | \$14,889,161         | \$299,464,078          | \$33,713,000         |
|                          | Per Pupil        |                  |                          | 8,383                  | (\$932)                | 7,389.5                | 99,722.2                 |          | 2,536.9                | 232.7                | 4,680.7                | 526.9                |
| Denver County 1          | Total            | 87,117.9         | 232.0                    | 776,068,934.5          | (\$86,298,951)         | \$689,769,983          | \$16,576,650,104         | \$25.541 | \$423,384,220          | \$23,173,417         | \$243,212,346          | \$125,850,986        |
|                          | Per Pupil        |                  |                          | 8,908                  | (\$991)                | 7,917.7                | 190,278.3                |          | 4,859.9                | 266.0                | 2,791.8                | 1,444.6              |
| Jefferson R-1            | Total            | 80,996.3         | 236.5                    | 680,894,228.8          | (\$75,715,514)         | \$605,178,715          | \$9,415,338,108          | \$26.252 | \$247,171,456          | \$19,127,655         | \$338,879,605          | \$113,302,585        |
|                          | Per Pupil        |                  |                          | 8,406                  | (\$935)                | 7,471.7                | 116,244.1                |          | 3,051.6                | 236.2                | 4,183.9                | 1,398.9              |
| Peer Group               | Total            | 490,208.1        | 3,154.5                  | \$4,286,461,533        | (\$476,654,997)        | \$3,722,890,434        | \$60,973,607,716         | \$25.049 | \$1,526,660,223        | \$107,491,821        | \$2,174,199,771        | \$623,721,965        |
|                          | Per Pupil        |                  |                          | 8,744.2                | (151,103.2)            | 7,594.5                | 124,383.1                |          | 3,114.3                | 219.3                | 4,435.3                | 197,724.5            |
| <b>State of Colorado</b> | <b>Total</b>     | <b>848,294.4</b> | <b>17,486.0</b>          | <b>7,450,314,092.6</b> | <b>(828,280,474.4)</b> | <b>\$6,622,033,618</b> | <b>109,018,230,716.8</b> |          | <b>2,328,498,021.9</b> | <b>178,346,482.3</b> | <b>4,115,189,114.0</b> | <b>808,343,636.0</b> |
|                          | <b>Per Pupil</b> |                  | <b>(Included in FPC)</b> | <b>8,613</b>           | <b>(958)</b>           | <b>7,655.4</b>         | <b>126,030.2</b>         |          | <b>2,691.9</b>         | <b>206.2</b>         | <b>4,757.4</b>         |                      |

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).

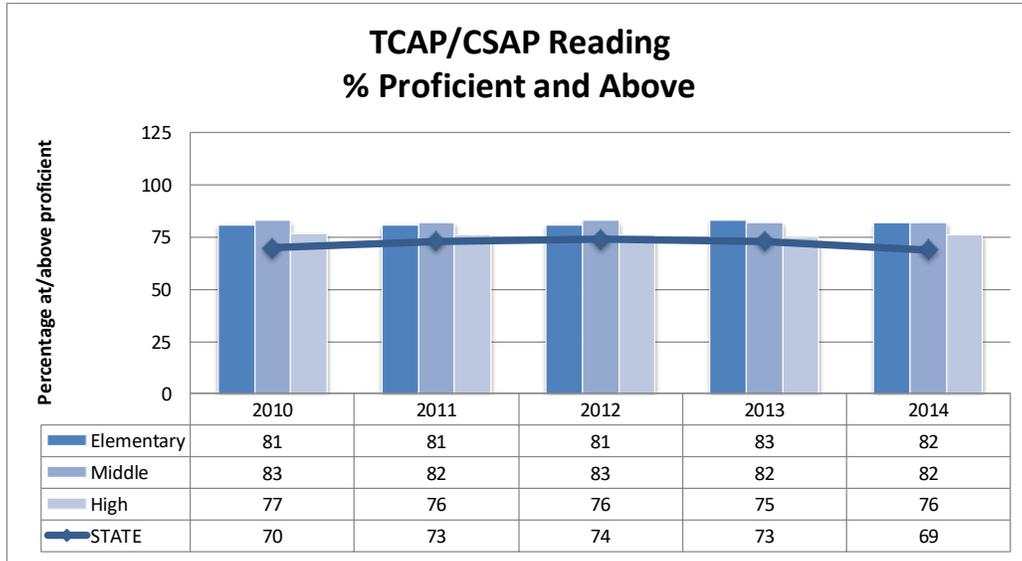
Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students.



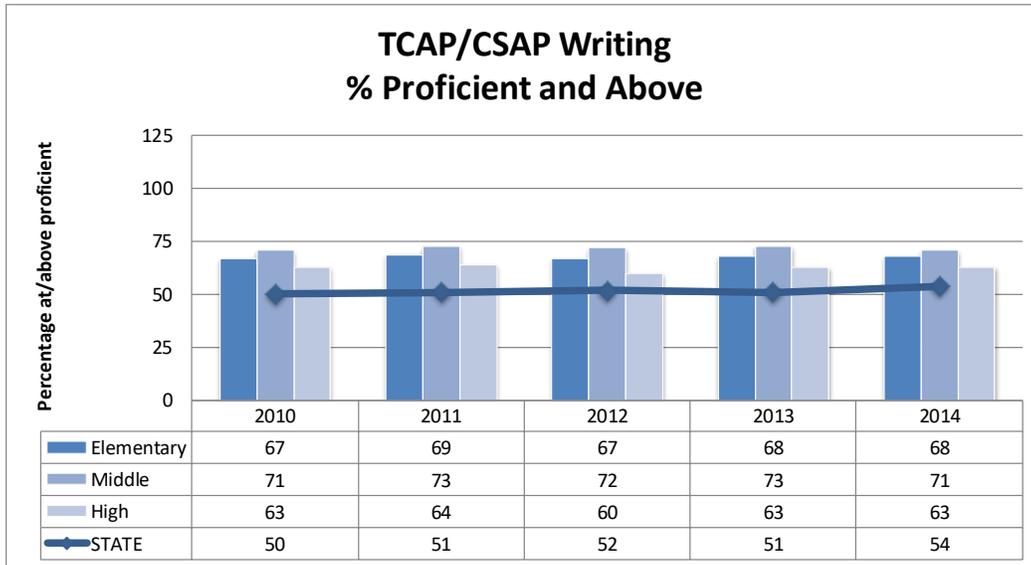
## Appendix N: State Performance Measures

(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



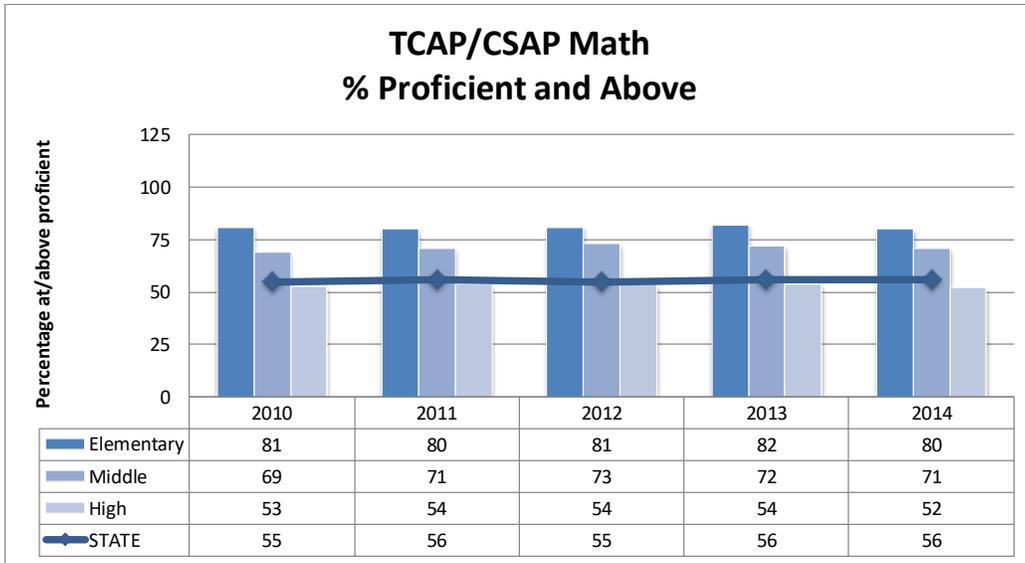
### TCAP/CSAP Writing Results by Level



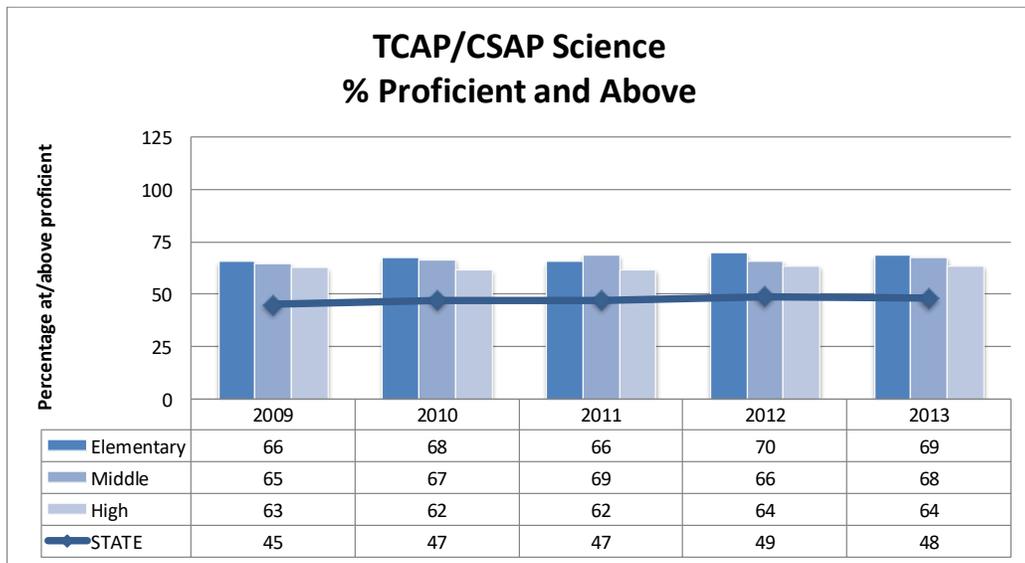


**Appendix N: State Performance Measures (continued)**

**TCAP/CSAP Math Results by Level**



**TCAP/CSAP Science Results by Level**

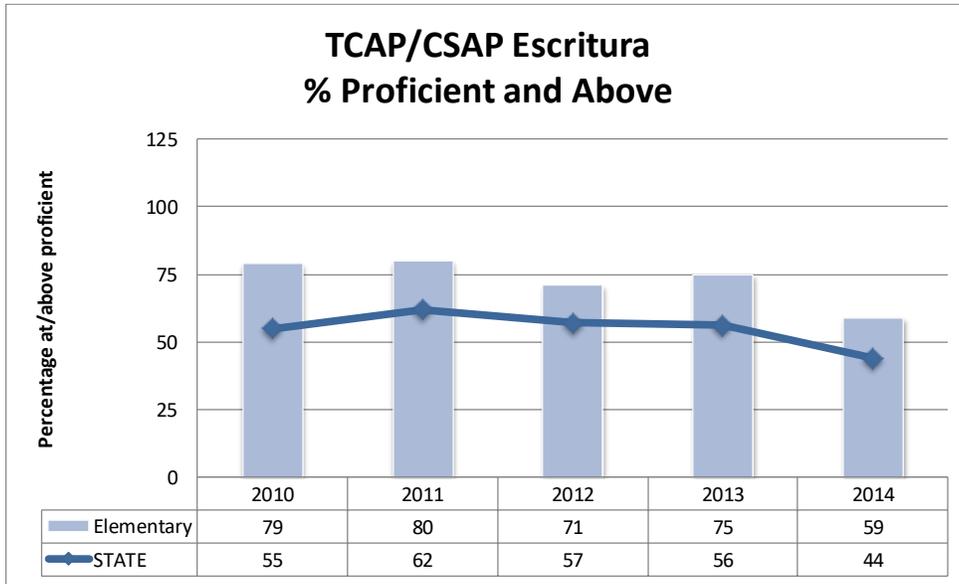


\*BVSD did not administer TCAP science assessments in 2014.

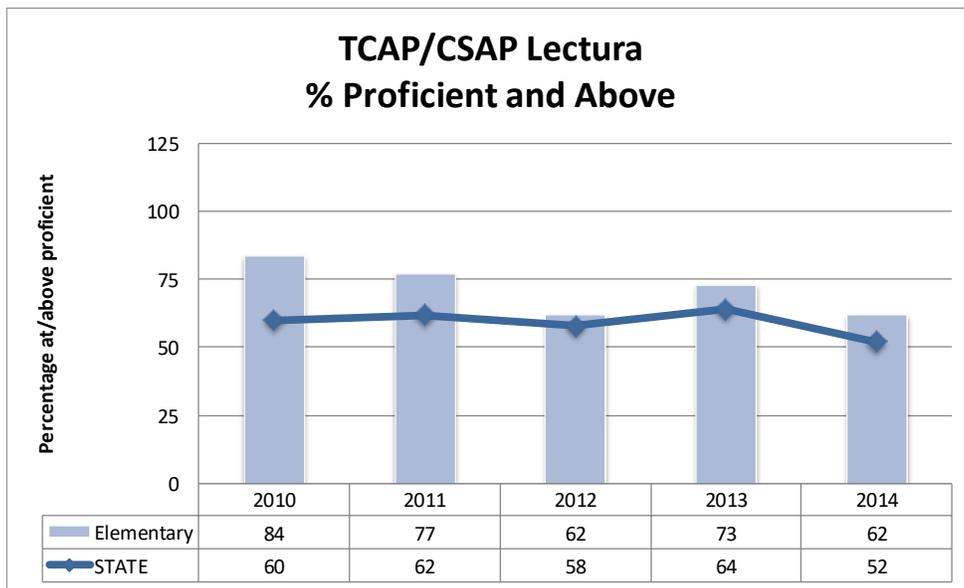


**Appendix N: State Performance Measures (continued)**

**TCAP/CSAP Escritura Results by Level**



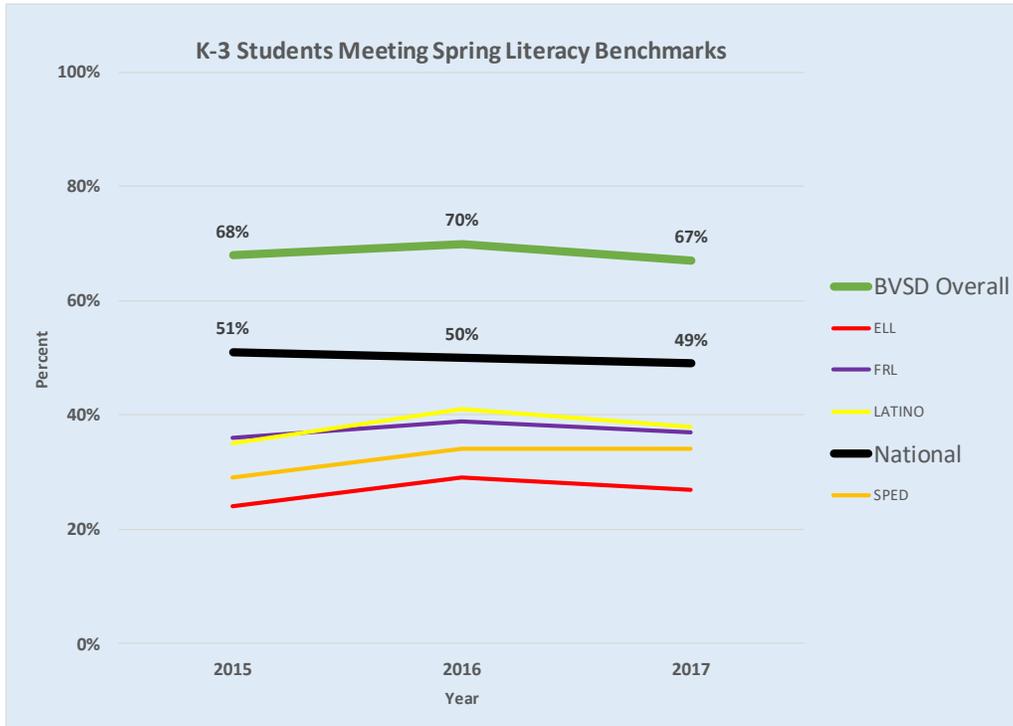
**TCAP/CSAP Lectura Results by Level**



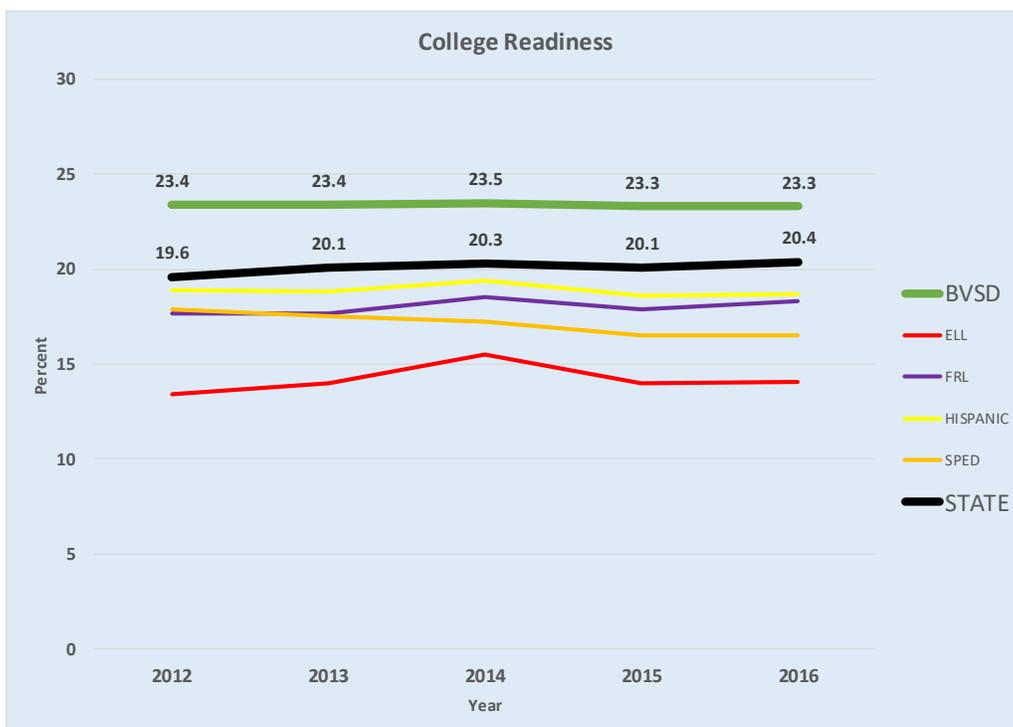


**Appendix N: State Performance Measures (continued)**

**K-3 Student Meeting Spring Literacy Benchmarks**



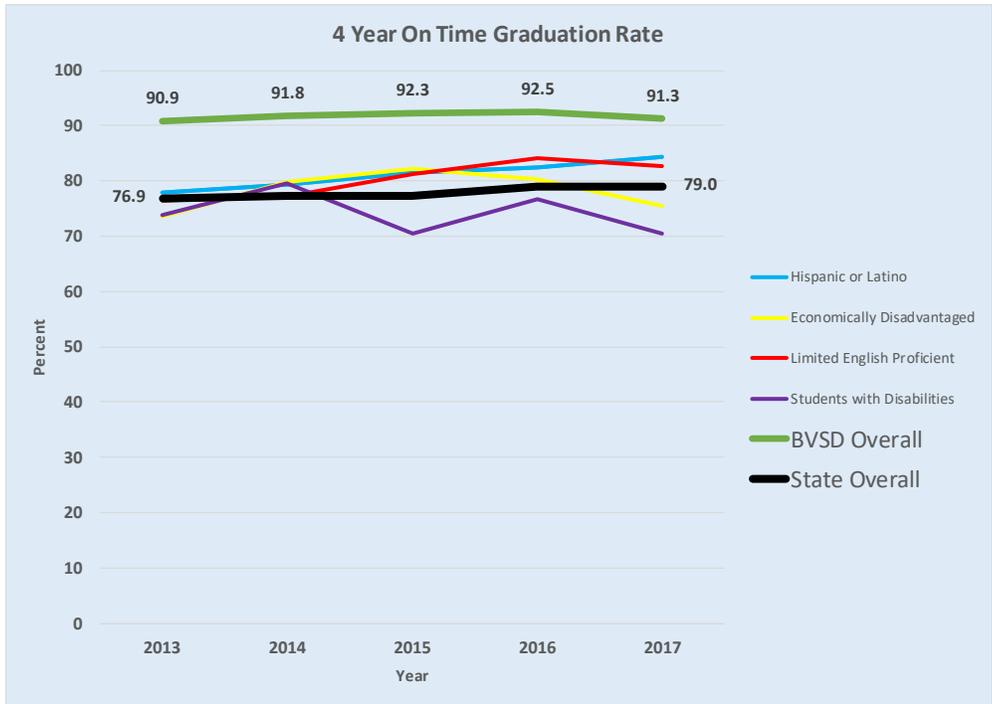
**College Readiness Overall Average Score Results 2012-2016**



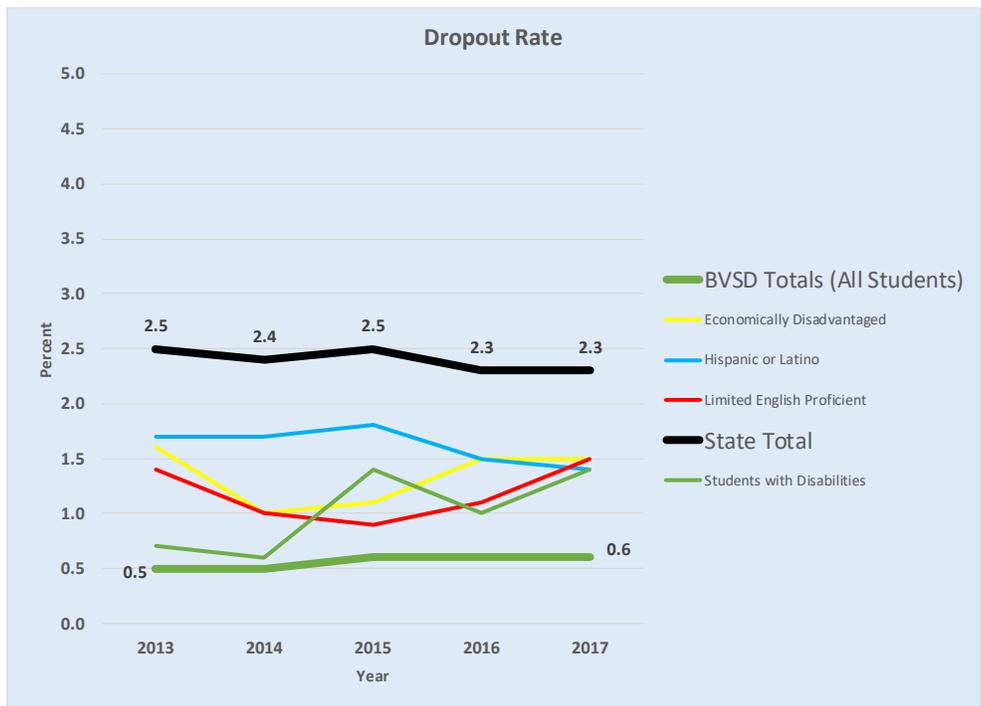


**Appendix N: State Performance Measures (continued)**

**Graduation Rates 2013-2017**



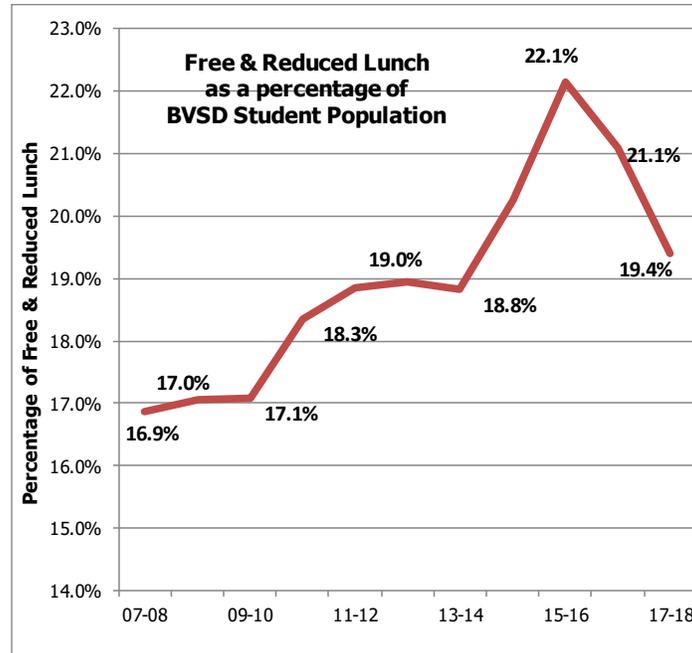
**Dropout Rates 2013-2017**





**Appendix N: State Performance Measures (continued)**

**Free or Reduced Lunch Population Rates 2008-2018**





## Appendix O: State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2017-18 (Critical dates for FY18-19 were not available from CDE as of the date of publication of this document.)

|              |  |
|--------------|--|
| May 31       | BUDGET. Preparation of budget. Submit the proposed budget to the board of education by May 31 (i.e., thirty days prior to the beginning of the budgeted fiscal year). C.R.S. 22-44-108.  |
| June 10      | BUDGET. Notice of budget – publication. Within ten days after submission of the proposed budget, publish a notice stating that the proposed budget is on file, etc., and stating the date, time and place specified when the board of education will consider adoption of the proposed budget. C.R.S. 22-44-109. |
| June 15      | REVENUE DISTRIBUTIONS. Authorize CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district. C.R.S. 22-54-115.  |
| June 25      | CASH FLOW. Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. C.R.S. 22-54-110.  |
| June 25      | CASH FLOW. Repay outstanding contingency reserve loans, if any, to CDE based on the agreement in the reserve request; or later if alternative date provided by CDE.  |
| June 30      | BUDGET. Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary. C.R.S. 22-44-105, 22-44-107, 22-44 -110.  |
| June 30      | GRANTS. Submit FY2017-18 NCLB Consolidated Federal Application and Budget to CDE.  |
| June 30      | GRANTS. Submit 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. File the IDEA end of year expenditure submission.
- September 30 GRANTS. File the NCLB Consolidated Annual Financial Report (AFR) with CDE.
- October 2 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 2 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 1 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.
- 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



**Appendix O: State of Colorado - Critical Dates (continued)**

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 2016-2017 financial data file to the district’s financial transparency webpage. BrightBytes uses the district’s financial data to populate Financial Transparency for Colorado Schools.
  
- 1<sup>st</sup> of Month    GRANTS. Submit requests for funds with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.
  
- 15<sup>th</sup> 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.
  
- 25<sup>th</sup> 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 102.    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 of 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](https://www.cde.state.co.us/datapipeline/snap_studentoctober)

Elections        For a complete calendar of election deadlines please visit:  
[Colorado Department of State Elections Center](#)



## **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<br>(unit price – goods or services or combination, i.e., project)  | Competitive quotations required<br>Written quotes<br>2 or more vendors   |
| \$50,000 and higher<br>(unit price – goods or services or combination, i.e., project) | Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process.<br>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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Acronym Reference ..... 316



## 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.

**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 awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.



**Glossary of Terms** (continued)

**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)
- 0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)



## Glossary of Terms (continued)

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 process for exceeding the allowable amount by an election.



## **Glossary of Terms** (continued)

**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 a school and community partnership for the ongoing improvement of public education.



## Glossary of Terms (continued)

**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 WEB-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)

**Talented And Gifted (TAG):** 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.

**Taxes, Ad Valorem:** Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

**Technology Fund (Fund 15):** This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

**Tools of Inquiry for Equitable Schools (TIES):** This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

**Total Program:** Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

**Transfers:** Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

**Transitional Colorado Assessment Program:** Required by the state, TCAP (replaced CSAP) tests are administered to all public school

students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. The revised standards in TCAP include early school readiness and postsecondary competencies, as well as reflect both workforce readiness and 21st century skills.

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

**Treasurer's Fees:** State law permits the Boulder and Gilpin County Treasurers to charge the district one-quarter of one percent of the property taxes collected.

**Trust and Agency Funds (Funds 71, 72 & 73):** These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.

**Tuition Based Preschool Fund (Fund 23):** This fund is provided to account for the monies associated with the operation of tuition-based preschool programs, including Community Montessori preschool and Colorado Preschool Program peers.

**US Green Building Council (USGBC):** The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.

**Voice over Internet Protocol (VoIP):** A telephone communications system that utilizes the internet rather than regular telephone lines.

**W-9:** IRS form to request a taxpayer identification number.

**Weighted Index:** The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.



## Acronym Reference

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



**Acronym Reference** (continued)

**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  
**TAG** Talented & Gifted  
**TAG DAC** TAG District Advisory Committee  
**TCAP** Transitional Colorado Assessment Program  
**TEA** TAG Education Advisors  
**TEC** Technical Education Center  
**TOSA** Teacher on Special Assignment  
**YRBS** Youth at Risk Behavior Survey

