



Boulder Valley School District
Excellence and Equity



2017-18 REVISED ADOPTED BUDGET

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



2017-18 REVISED ADOPTED BUDGET

PREPARED BY: BUSINESS SERVICES DIVISION

Bill Sutter, SFO
Chief Financial Officer

2017-18 Revised Adopted Budget

Welcome



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



Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Christal Dominguez, Phil Winterbourne, Nicole 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

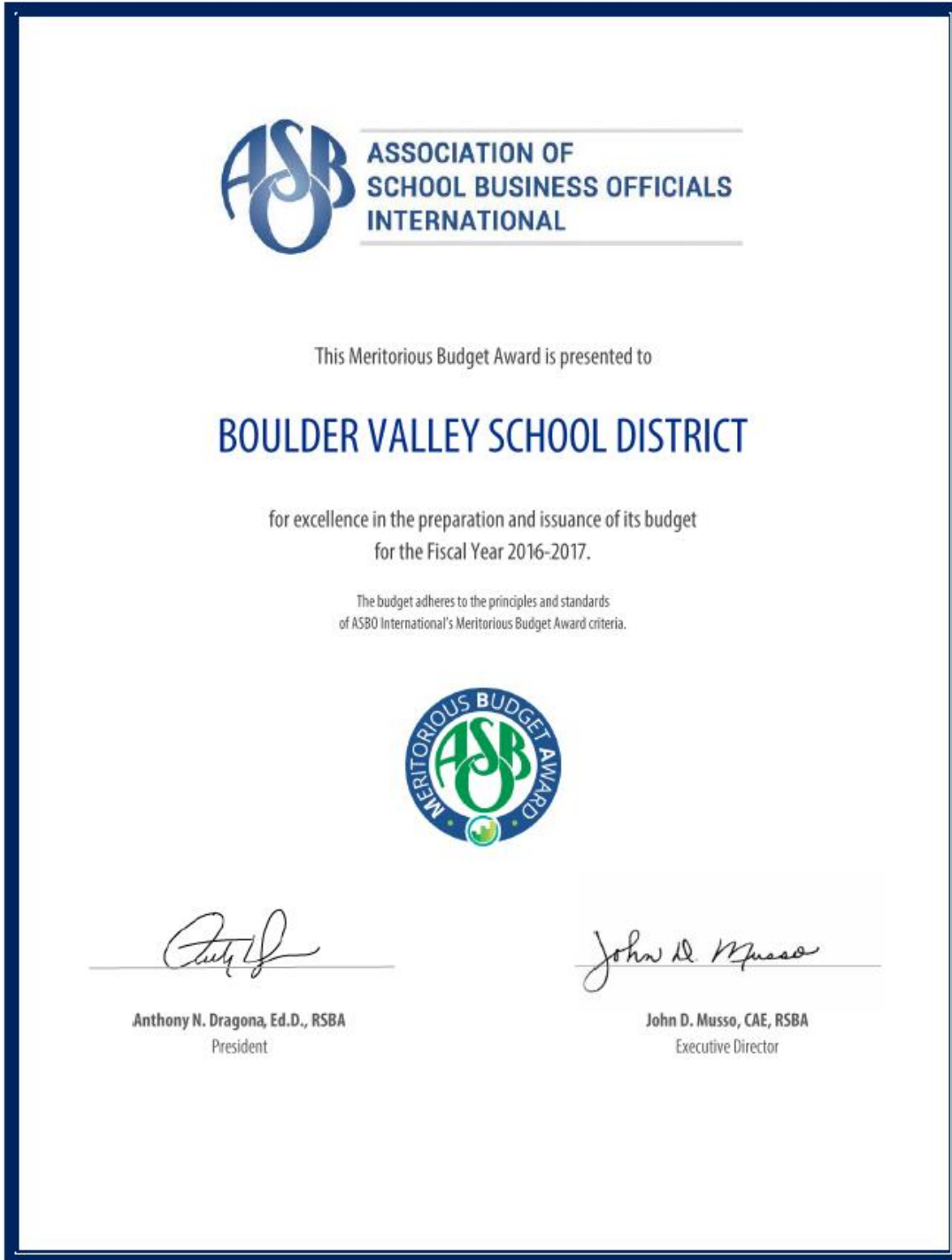
Executive Director

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 have 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, 2016. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget.







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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.
Interim 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: March 26, 2018
To: Dr. Cynthia Stevenson, Superintendent
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2017-18 Revised Adopted Budget

The ensuing document contains information and details regarding the 2017-18 Revised Adopted Budget for fiscal year July 1, 2017 – June 30, 2018. The Board of Education approved the 2017-18 fiscal year budget on June 27, 2017. 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 the negative factor remaining a constant dollar amount from the 2016-17 fiscal year. Statewide the amount is \$828.3M, with the Boulder Valley School District portion being \$28.3M. This represents an 11.1 percent reduction in total program funding. The negative 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 59 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 2017-18 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 – 2013-2018

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 – 2013-2018 (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 2017-18 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 2017-18 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”.



Performance Results

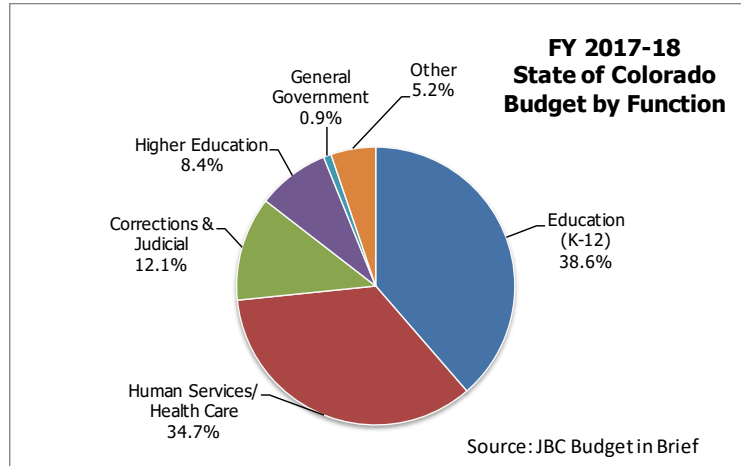
The Colorado Department of Education’s 2017 District Performance Framework Report identifies BVSD as “Accredited: Low Participation” overall, with the district meeting accreditation targets for Postsecondary and Workforce Readiness, and Academic Achievement. The district is approaching accreditation 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.

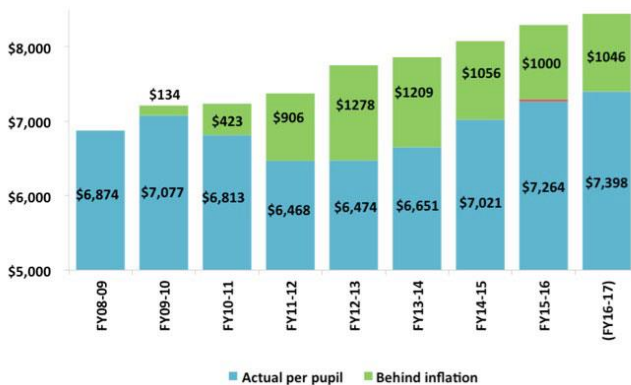
When the recession hit Colorado government in 2007, the state initially met its requirements under Amendment 23. As the recession lengthened, Colorado legislators were faced with increasingly hard choices in funding state obligations and funding reductions that occurred in all public sectors.

As a result of the Great Recession, the "negative factor" 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 negative 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. Then in the 2015 legislative session there was another small buy-down of this deficit of \$25M to \$855M, or \$29.6M to BVSD.

Avg. per pupil funding in Colorado



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)

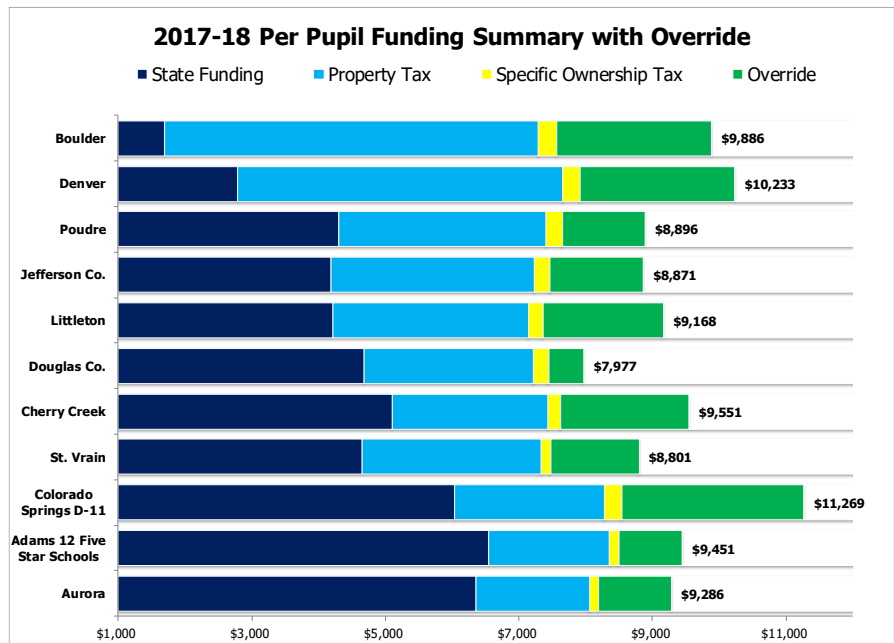
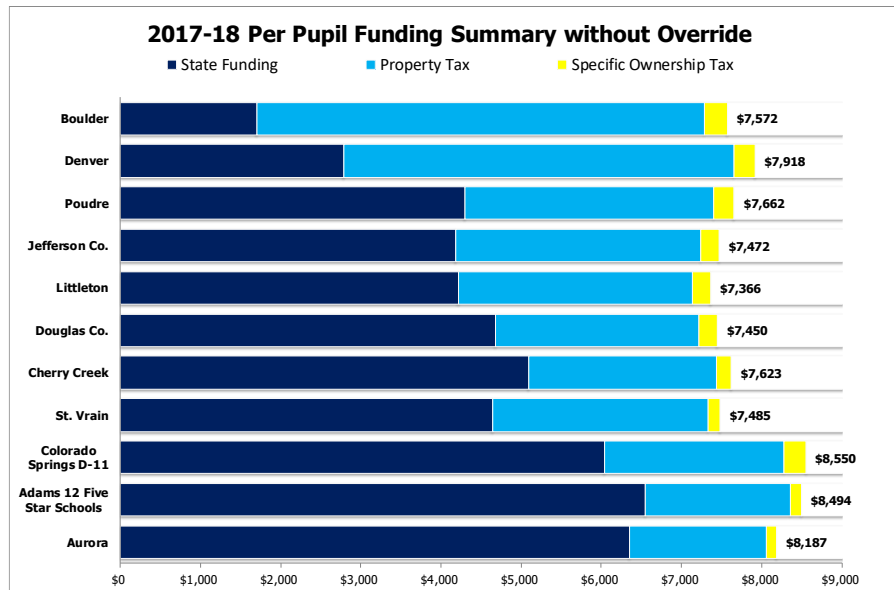
Who Determines How Much Funding Each School District Receives?

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 2017-18 school year, it is estimated BVSD will receive \$7,572 for each student full-time equivalent (FTE).

State Equalization

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



Local Referenda

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

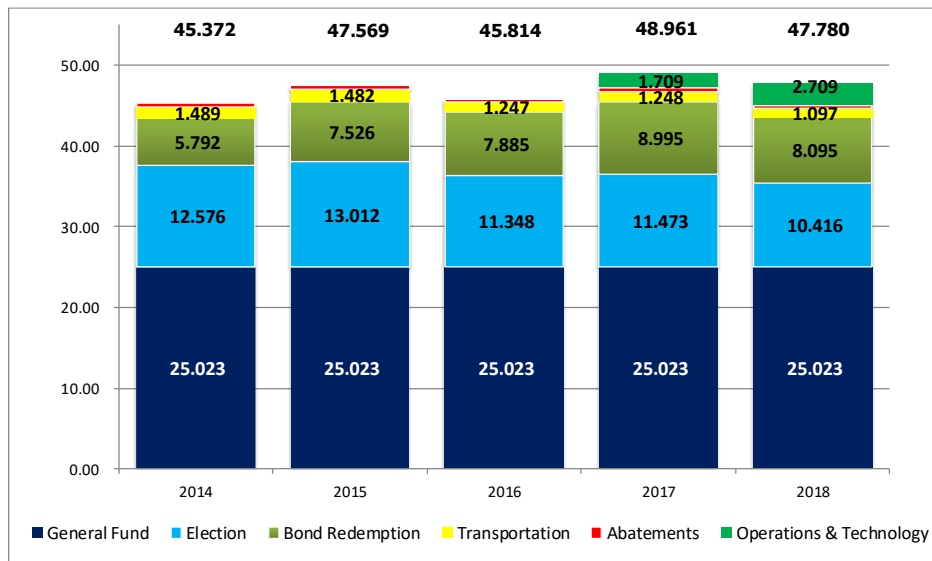


Understanding School Finance in Colorado (continued)

Mill Levies

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

For BVSD, the total 2017-18 mill levy is certified at 47.780 mills, which is a 2.41 percent decrease from the prior year. The mill levy is applied to assessed valuation which increased in 2017-18 by 11.9 percent or approximately \$709.1M, from the prior year, net of tax incremental financing (TIF) agreements. General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 10.416 mills. The mill levy for abatements, refunds, and omitted property is 0.440 mills, bring the total General Operating Fund mill levy to 35.879 mills. The Bond Redemption Fund at 8.095 mills, the transportation mill levy at 1.097 mills, and the operations and technology mill levy at 2.709, bring the collective total mills for BVSD to 47.780 mills. Historical information on the district's assessed valuation is located in the Informational Section of this document.



Notes:

- Total 2017 assessed valuation for the 2017-18 fiscal year is certified at \$6,657,108,440
- 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 2017 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 2017, the BVSD tax rate was certified at 47.780 mills or \$344.02 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 \$1,385.62 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 2016-17

The Colorado economic recovery continues to accelerate. After the supplemental state appropriation in January 2017, the 2016-17 statewide average per pupil funding for K-12 public education was \$7,420. The final per pupil revenue for BVSD was \$7,351. The 2016-17 General Operating Fund mid-year analysis for BVSD completed in February 2017, indicates the 2016-17 General Operating Fund budgeted ending fund balance of \$6.9M in excess of reserves is on target to grow to \$8.5M.



Economic Conditions and Outlook (continued)

Analysis of 2017 Economic Forecast

On December 5, 2016, the 52nd annual Colorado Business Economic Outlook, the economic outlook for calendar year 2017 was presented by the Business Research Division of the Colorado Leeds School of Business. The report has a message that is continued from prior years – Colorado’s economic growth is exceeding the national economic picture. Although slightly behind the pace set in prior years, adding jobs and increasing employment will continue to be the key to sustaining Colorado’s robust economy. “The growth will be across every sector except natural resources and mining and again will support the strongest period of employment growth that we’ve had since the 1990s,” said CU economist Richard Wobbekind. The following notes from page 9 of the economic report highlight several conclusions.

The economic growth in Colorado for 2015 ranked fourth in real GDP growth behind California, Oregon, and Texas. Colorado’s strong employment growth ranked 8th nationally in September 2016, and 2nd in the region. Long-term growth statistics show Colorado tends to be above the median for growth in GDP, employment, population, and the labor force. Per capita personal income and average annual pay remain above the national average. Colorado’s low unemployment rate, 3.6 percent in September 2016, made it the eighth lowest nationally. This is a symptom of the talent shortage that currently exists in the state. The demand for skilled employees, low wages relative to the required level of education and skill set for the job, draws talent away from the teaching profession. This talent shortage is very evident in the K-12 space with many teaching positions going unfilled, especially in rural areas.

Population

- 2nd-fastest state for percentage growth
- 7th-fastest state for absolute growth
- 5th-most net migration
- 96% of growth along Front Range
- Denver now the most populous county
- Continued net migration into the state

The Denver-Boulder-Greeley Consumer Price Index (CPI), reported by the Bureau of Labor Statistics for the Denver-Boulder-Greeley combined metropolitan statistical area (MSA), is the measure of inflation that is used for the state of Colorado, as required by the constitutional revenue constraint of Article X, Section 20 of the Colorado Constitution. The 2016 rate increase, used as a function of funding increases for the 2017-18 fiscal year, was projected at 2.7 percent in December. In February 2017, the final rate was determined to be 2.8 percent. School districts face a significant challenge as the basket of goods measured by the CPI, like food, clothing, televisions and tobacco, is a poor measure of the cost increases in school districts.

In the Front Range, the projected population, economic and job growth, combined with the related new business formation will continue to drive demand in K-12 education. With the lowest taxes in the region, Colorado will continue to be desirable for families, particularly in the metro Denver and Front Range areas. The tight housing market and price escalation will continue to support funding for K-12 education.

The following observations from page 115 of the 2017 Colorado Business Economic Outlook and can be found at:

http://www.colorado.edu/business/sites/default/files/attached-files/2017_beof_book_final_reduced.pdf

National and International

- Weak commodity prices will continue to negatively affect the agricultural and natural resources sectors, but will benefit consumers.
- Slowdown in the global economy and a strong U.S. dollar pose risks for Colorado’s exports.
- U.S. GDP growth will likely remain in the 2% – 3% range in 2017.
- Changes in Fed policy will put upward pressure on interest rates.



Economic Conditions and Outlook (continued)

Analysis of 2017 Economic Forecast (continued)

- Inflation will remain in check for another year while interest rates remain comparatively low.

Colorado

- Employment growth will place Colorado in the top 10 states in 2017.
- Drought and weather fluctuations will cause volatility for agricultural producers.
- Strong in-migration will cause the demand for housing to outpace supply, resulting in higher home prices.
- In terms of population, Colorado is the second-fastest growing state in percentage terms. The state will continue to attract people from outside Colorado, contributing to an anticipated population increase of 100,000 people between 2016 and 2017.
- Colorado will sustain a sub-4% unemployment rate.

“With Colorado’s skilled workforce; high-tech, diversified economy; relatively low cost of doing business; global economic access; and exceptional quality of life, the state remains poised for long-term economic growth.”

The Outlook also contains a summary for Boulder County beginning on page 118 that provides some insight into the region within which a majority of the Boulder Valley School District is located. With relatively high wages, very low unemployment, and stability over the recent economic downturn with regards to jobs and housing prices, slow but steady population growth is an indicator of the student population stability seen in BVSD. The following excerpts highlight some of the findings.

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

Boulder County has experienced above average employment growth and some of the lowest unemployment rates in Colorado over the past several years. Data from the Bureau of Labor Statistics show employment in Boulder County increased 3.1 percent between September 2015 and 2016, creating an additional 5,600 jobs, compared to a 2.7 percent increase in Colorado during that period. In September 2016, the Boulder County unemployment rate was 2.4 percent (not seasonally adjusted) compared to state unemployment of 3 percent and a national rate of 4.8 percent (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 \$72,009 in 2015 compared to \$63,909 for Colorado residents, according to data from the U.S. Census Bureau.

Commercial and industrial real estate absorption in Boulder County has produced low vacancy rates and accelerating demand for new construction. Residential construction continues to be a strong component of Boulder County’s economy, with residential sales and average home values steadily increasing in communities throughout the area. According to the Boulder Area Realtor Association, the number of single-family homes sold in Boulder County through September 2016 fell 10.9 percent, to just over 3,385 homes compared to the same period in 2015.

The high concentration of advanced technology and entrepreneurial activity in Boulder County continues to fuel continued venture capital investment in early-stage Boulder County companies. According to the PricewaterhouseCooper/Venture Economics/NVCA MoneyTree Report, \$51.5 million in venture capital funding was received by Boulder County companies in the first three quarters of 2016, representing 19.2 percent of the state total.



Economic Conditions and Outlook (continued)

Analysis of 2017 Economic Forecast (continued)

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

The business and economic outlook is very positive for Boulder County. The region's robust economy built on diverse high-tech and lifestyle industries, the University of Colorado flagship campus, a highly educated workforce, thriving entrepreneurial culture, and highly desirable quality of life inspires optimism heading into 2017.

Contributors: Clif Harald, Boulder Economic Council;
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Funding for 2017-18

During the Great Recession, state revenue shortfalls forced cuts to K-12 education even though constitutionally mandated funding increases existed under Amendment 23. 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.

For the 2017-18 fiscal year, the legislature increased base per pupil funding by inflation, or 2.8 percent, for K-12 public education as well as provided additional dollars for statewide student growth. This equates to an \$8.7M year-over-year increase to BVSD total program funding from the SFA per pupil funding formula, inclusive of a slight increase of funding from student FTEs. However, for the ninth consecutive year, the Colorado State Legislature decreased the statewide total funding by applying a negative factor to reduce total program funding.

The "Negative Factor" reduction to statewide total program funding as calculated in the SFA remains at \$828.3M, or 11.1 percent. For BVSD, this negative factor equates to \$28.3M in lost state revenues, as calculated through the SFA.

Projected Funding for 2018-19

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

	PROJECTED BUDGET 2018-19	PROJECTED BUDGET 2019-20	PROJECTED BUDGET 2020-21
All Funds Summary			
Beginning Balance	\$ 215,799,663	\$ 213,302,462	\$ 119,956,426
Revenues	644,747,566	521,522,126	535,835,369
Transfers In	46,941,038	48,398,550	50,152,402
Total Resources	907,488,267	783,223,138	705,944,197
Expenditures	647,244,767	614,868,162	561,041,959
Emergency Reserves	26,105,889	26,234,370	27,019,718
Transfers Out	46,941,038	48,398,550	50,152,403
Total Uses	720,291,694	689,501,082	638,214,080
Ending Balance	\$ 187,196,573	\$ 93,722,056	\$ 67,730,117



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 2017-18 is \$7,572 (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 \$225.9M, an increase of \$7.0M from the BVSD 2016-17 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 (17-18 budgeted)

Per Pupil Revenue:	(PPR)	\$7,572
Funded Pupil Count:	x(FPC)	29,822.3

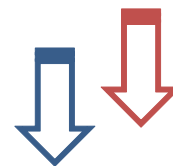
School Finance Act Funding: \$225,814,456

**Fewer Students =
Fewer Dollars**

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$7,572
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding: (\$757,200)

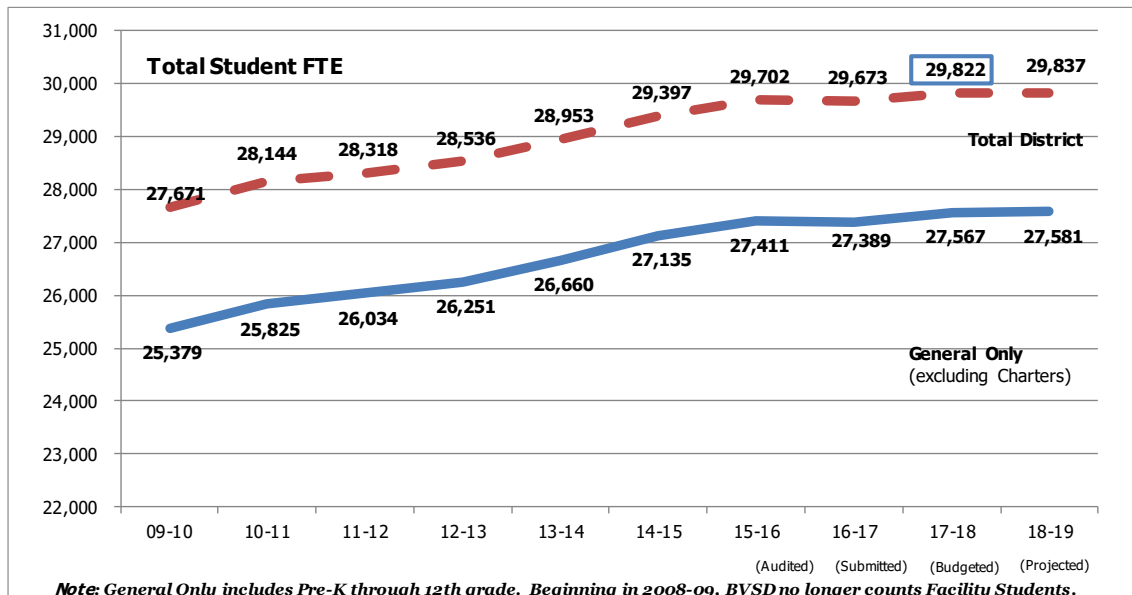


*Calculations may not be exact due to rounding



Enrollment FTE Projections

The 2017-18 enrollment FTE projections indicate an increase of 0.5 percent across the district, a total of 149.1 FTE. Charter total student FTE projections indicate a decline of 1.28 percent (29.2 FTE). Subsequently, non-charter schools (PK-12 and online) projections indicate an increase of 0.60 percent, or 178.2 FTE, when compared to the 2016-17 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 increased in the fall of 2017 by 148 from the October 1, 2016, 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.

	2016-17 Unaudited Actual	2017-18 Adopted Budget	2017-18 Revised Budget	COMPARISONS	
				2016-17 Unaudited to 2017-18 Revised	2016-17 Adopted to 2017-18 Revised
Total Funded Enrollment (Heads)	30,837.0	31,049.0	30,985.0	148.0 / 0.48%	-64.0 / -0.21%
Total Funded Student Full Time Equivalent (FTE)	29,673.2	29,884.1	29,822.3	149.1 / 0.50%	-61.8 / -0.21%



District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE increased by 174.7; the K-12 Charter School FTE decreased by 29.2 student FTE; Special education and Colorado Preschool Program FTE experienced a slight change of 2.0; and Online Student FTE increased by 1.5 FTE.

	COMPARISONS				
	2016-17	2017-18	2017-18	2016-17 Unaudited	2016-17 Adopted
	Unaudited	Adopted	Revised	to	to
	Actual	Budget	Budget	2017-18 Revised	2017-18 Revised
K-12 General FTE	26,960.9	27,158.4	27,135.6	174.7 / 0.65%	-22.8 / -0.08%
K-12 Charter FTE*	2,284.3	2,296.7	2,255.1	-29.2 / -1.28%	-41.6 / -1.81%
Preschool FTE	351.0	351.0	353.0	2.0 / 0.57%	2.0 / 0.57%
Online FTE	77.0	78.0	78.5	1.5 / 1.95%	0.5 / 0.64%
Total Student Full Time Equivalent	29,673.2	29,884.1	29,822.3	149.1 / 0.50%	-61.8 / -0.21%
Total Funded Pupil Count	29,675.7	29,884.1	29,822.3	146.6 / 0.49%	-61.8 / -0.21%

*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 2017 revised preschool district-wide enrollment table below, there are 371.0 Colorado Preschool Program students and 297.0 special education students. The 2017 preschool enrollment includes 37 enrolled students eligible but not funded through the state Colorado Preschool Program. Other preschool students enrolled in BVSD include those in Head Start programs and those who pay tuition.

	COMPARISONS				
	2016	2017	2017	2017 Revised	2017 Adopted
	Unaudited	Adopted	Revised	to	to
	Count	Count	Budget	2016 Unaudited	2017 Revised
Colorado Preschool Program	376.0	376.0	371.0	-5.0 / -1.33%	-5.0 / -1.33%
Special Education	293.0	293.0	297.0	4.0 / 1.37%	4.0 / 1.37%
Not-eligible for funding	5.0	0.0	37.0	32.0 / 640.00%	37.0 /
Tuition	298.0	307.0	285.0	-13.0 / -4.36%	-22.0 / -7.17%
Total PK Enrollment	972.0	976.0	990.0	18.0 / 1.85%	14.0 / 1.43%



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 – supplies, copier costs, equipment, staff development, leadership, and student accounting system expenses (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. Variances will also result when schools convert staff or when they identify a position to maintain the fiscal year 2010-11 permanent cut of 2.25 percent into future budget years. 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.

Demographic Overview

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

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

Facilities

Schools

29 Elementary Schools
 4 K-8 Schools
 8 Middle Schools
 1 Middle/Senior 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 five 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.

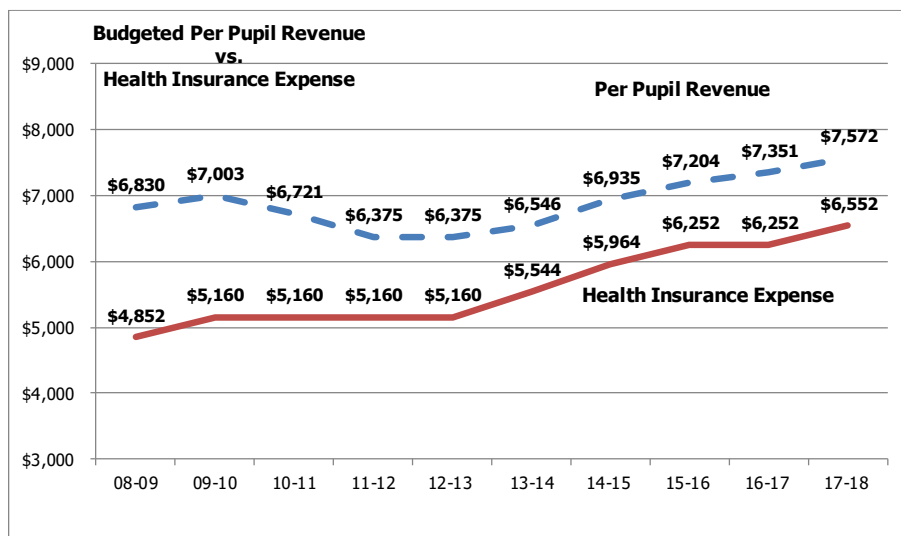


District Populations

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 93 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 2008-09, costs have grown 35 percent, averaging 3.5 percent per year on an annualized basis, while per pupil revenue has only increased 10.9 percent (1.1

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 2017-18 budgeted full-time employees in BVSD in all funds, including Charters, is 3,745.759. This is an increase of approximately 1.9 percent from the 2016-17 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.

	2013-14	2014-15	2015-16	2016-17	2017-18
Classroom Teachers	1757.347	1749.989	1744.218	1749.623	1765.219
Other Teachers	128.286	130.877	142.517	152.856	162.749
Psychologists/Social Workers/OT/PT/Nurses	98.100	97.385	112.957	108.857	125.768
Admin/Principals	145.556	152.899	159.649	161.579	164.149
Professional Support	94.821	104.034	109.259	109.98	120.6475
Technical Support	55.112	54.112	53.762	51.262	52.813
Paraeducators/Liaisons/Monitors	553.257	535.164	548.841	544.380	551.399
Office/Administrative Support	239.310	243.678	241.409	242.350	246.869
Trades and Services	538.163	541.407	530.576	538.954	556.146
TOTAL FTE:	3,609.952	3,609.545	3,643.188	3,659.841	3,745.759

Budget Development Process

At BVSD, driving forces considered by the board and the superintendent for the 2017-18 budget include: additional classroom resources to address student population growth, an increase in employer contributions to the Public Employees' Retirement Association (PERA), continuing challenges with the state tax and revenue policies, the impact of decisions made by the 2017 legislature, the investment in hiring and retaining high quality staff through a competitive compensation structure, and the implementation of The Success Effect.

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 goals.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 13, 2016. The calendar and detailed information on the budget development process can be found in the Organizational Section of this book.

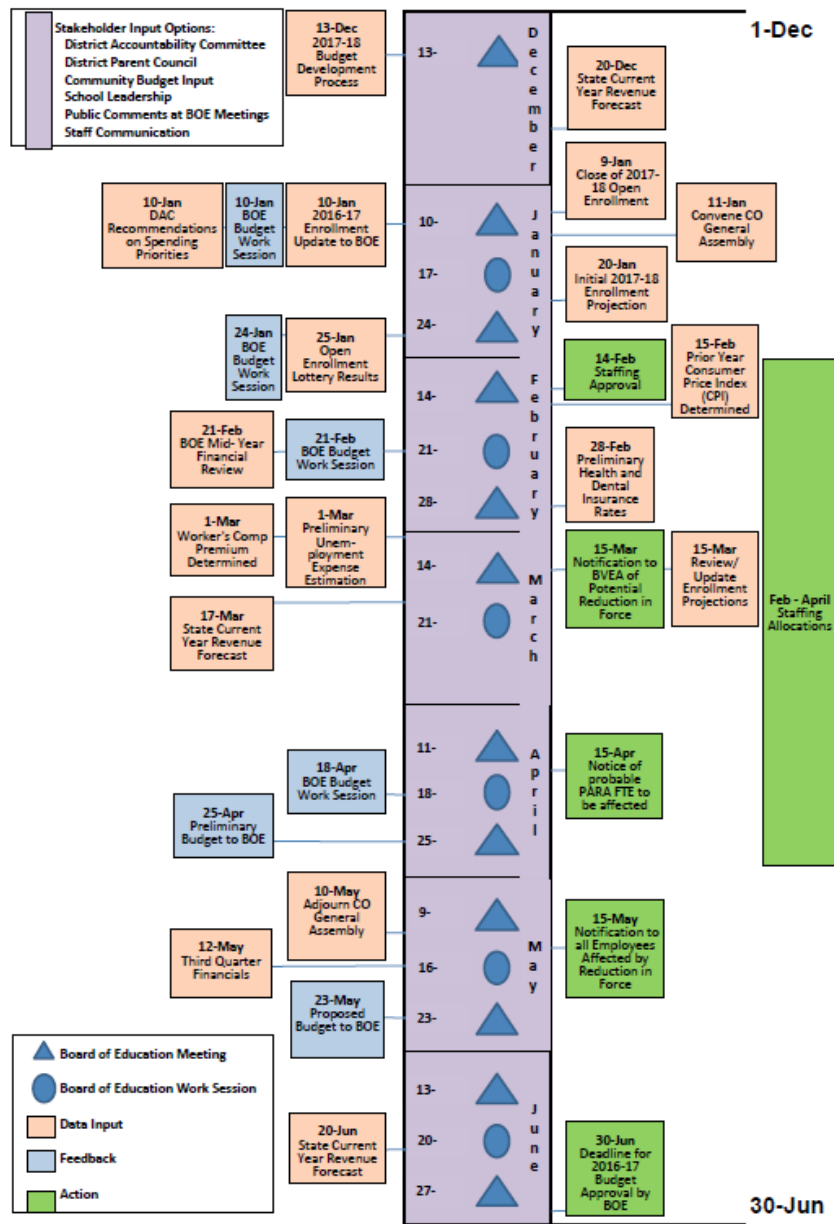
1. Planning – Development of a course of action regarding the range of state funding changes.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis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

2017-18 Budget Development Process Milestones





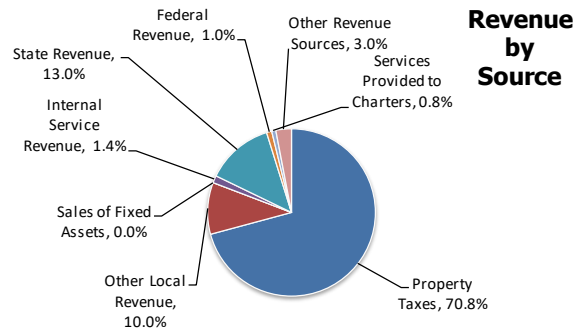
All Funds

Appropriation 2017-18

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

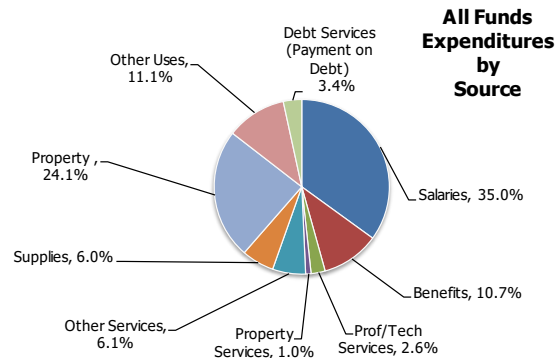
Revenue Sources by Object

Property Taxes	\$	350,235,574
Other Local Revenue		49,877,091
Sales of Fixed Assets		122,000
Internal Service Revenue		6,770,881
State Revenue		64,190,593
Federal Revenue		5,004,682
Services Provided to Charters		3,894,659
Other Revenue Sources		14,602,000
Total Revenue		\$ 494,697,480



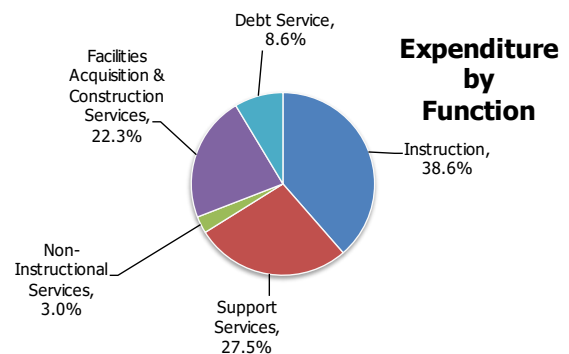
Expenditures by Object

Salaries	\$	234,499,869
Benefits		72,040,246
Prof/Tech Services		17,379,165
Property Services		7,036,107
Other Services		40,985,684
Supplies		40,519,029
Property		162,252,100
Other Uses		74,591,422
Debt Services (Payment on Debt)		22,684,533
Total Expenditures		\$ 671,988,155



Expenditures by Function

Instruction	\$	259,540,183
Support Services		184,461,694
Non-Instructional Services		20,438,895
Facilities Acquisition & Construction		149,698,765
Debt Service		57,848,618
Total		\$ 671,988,155





All Funds (continued)

Appropriation 2017-18 (continued)

<u>Fund</u>	<u>Expenditures</u>	<u>Reserves</u>	<u>Transfers Out</u>	<u>Ending Balance</u>	<u>2017-18 Appropriation</u>
<u>Operating Funds</u>					
General Operating Fund	\$ 288,523,070	\$ 18,310,487	\$ 46,059,084	\$ 3,227,696	\$ 356,120,337
Charter Schools	25,980,311	768,744	-	5,232,313	31,981,368
Technology Fund	2,450,612	543,518	-	1,484,677	4,478,807
Athletics Fund	3,537,486	106,125	-	-	3,643,611
Preschool Fund	5,760,844	172,825	-	-	5,933,669
Risk Management Fund	4,455,641	406,266	-	-	4,861,907
Community Schools Fund	6,858,396	205,752	2,034,274	2,752,524	11,850,946
Colorado Preschool Program	1,879,742	56,392	46,340	-	1,982,474
Operating Funds Sub-Total	\$ 339,446,102	\$ 20,570,109	\$ 48,139,698	\$ 12,697,210	\$ 420,853,119
<u>Special Revenue Funds</u>					
Food Services Fund	\$ 8,828,264	\$ 168,499	\$ -	\$ -	\$ 8,996,763
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	16,031,411	904,631	-	-	16,936,042
Operations & Technology Fund	18,919,151	533,182	-	-	19,452,333
Special Revenue Funds Sub-Total	\$ 63,278,826	\$ 1,606,312	\$ -	\$ -	\$ 64,885,138
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 57,405,212	\$ -	\$ -	\$ 44,865,653	\$ 102,270,865
Debt Service Fund Sub-Total	\$ 57,405,212	\$ -	\$ -	\$ 44,865,653	\$ 102,270,865
<u>Capital Project Funds</u>					
2014 Building Fund	\$ 158,383,128	\$ -	\$ -	\$ 123,813,861	\$ 282,196,989
Capital Reserve Fund	5,170,887	155,127	-	-	5,326,014
Capital Project Funds Sub-Total	\$ 163,554,015	\$ 155,127	\$ -	\$ 123,813,861	\$ 287,523,003
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 31,269,520	\$ 4,865,560	\$ -	\$ -	\$ 36,135,080
Dental Insurance Fund	2,590,480	418,640	-	-	3,009,120
Internal Service Funds Sub-Total	\$ 33,860,000	\$ 5,284,200	\$ -	\$ -	\$ 39,144,200
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 4,544,000	\$ -	\$ -	\$ 3,031,627	\$ 7,575,627
Pupil Activity Fund	9,900,000	-	-	3,775,564	13,675,564
Fiduciary Funds Sub-Total	\$ 14,444,000	\$ -	\$ -	\$ 6,807,191	\$ 21,251,191
GRAND TOTAL:	\$ 671,988,155	\$ 27,615,748	\$ 48,139,698	\$ 188,183,915	\$ 935,927,516

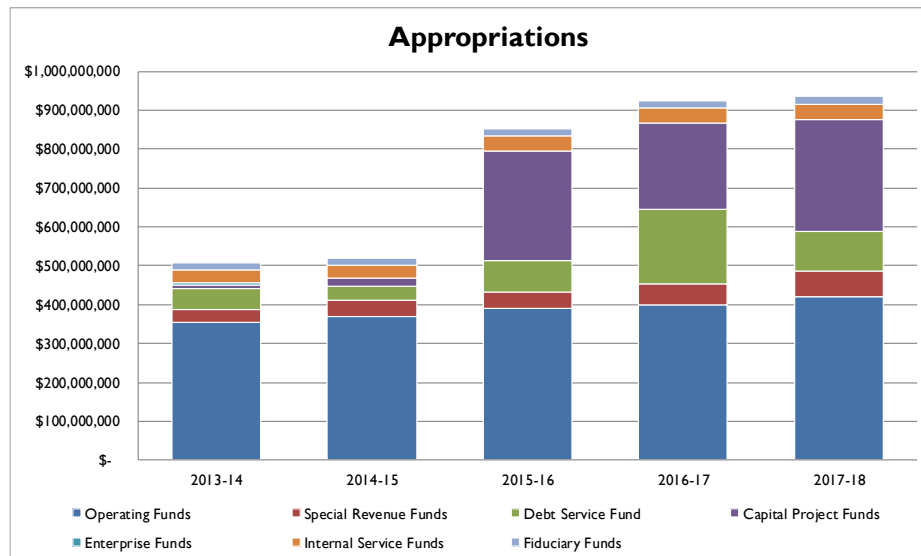


All Funds (continued)

Five Year Appropriations by Fund Type

Budget to Revised Comparison

Fund Type	2013-14	2014-15	2015-16	2016-17	2017-18
Operating Funds	\$ 354,668,997	\$ 369,579,303	\$ 390,084,585	\$ 400,176,739	\$ 420,853,119
Special Revenue Funds	34,003,928	41,715,400	42,571,543	54,151,033	64,885,138
Debt Service Fund	53,125,109	36,086,524	79,455,553	192,315,341	102,270,865
Capital Project Funds	7,237,036	19,958,518	283,101,357	220,010,553	287,523,003
Enterprise Funds	6,709,644	-	-	-	-
Internal Service Funds	34,058,592	34,856,779	38,405,609	38,608,257	39,144,200
Fiduciary Funds	17,098,993	17,613,030	18,340,570	20,470,023	21,251,191
Total	\$506,902,299	\$519,809,554	\$851,959,217	\$925,731,946	\$935,927,516



All Funds Current Year to Budget Comparison

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

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
Beginning Balance	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,927,057	\$ 393,090,339
Revenues	389,334,691	694,521,524	442,274,255	687,451,502	494,697,480
Transfers In	38,289,693	40,700,234	42,661,185	44,118,309	48,139,697
Total Resources	502,186,556	808,635,401	847,724,361	1,039,496,868	935,927,516
Expenditures	392,801,251	405,146,248	497,136,118	602,288,220	671,988,155
Emergency Reserves	-	-	-	-	27,615,748
Transfers Out	38,289,694	40,669,652	42,661,186	44,118,309	48,139,698
Total Uses	431,090,945	445,815,900	539,797,304	646,406,529	747,743,601
Ending Balance	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 393,090,339	\$ 188,183,915



All Funds Overview

General Operating Fund

An increase of per pupil funding estimated at \$221 per student along with a forecasted increase of 150 student full time equivalents, as compared to the 2016-17 Revised Adopted Budget. Total School Finance Act funding is estimated to increase by \$7M.

The Revised Adopted Budget includes projected scheduled steps, COLA, employer-paid PERA costs, health benefits, opening of Meadowlark school in Erie, and one-time staffing reserves. Adjustments beyond compensation costs include an internal credit for operational and instructional expenses, support for Phonics and Phonological Awareness, English Language Arts Core Materials, 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 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 \$385 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.

Colorado Preschool Program Fund

Funding for the 2017-18 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 Birch 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.



All Funds Overview (continued)

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. Increases in property and workers' compensation insurance premiums for 2017-18 caused a corresponding increase in transfer from the General Fund.

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 2017-18 is the Preschool Care Program providing childcare services for children 3-4 years of age in the Meadowlark PK8 building. Fiscal year 17-18 includes a transfer to the General Operating Fund of \$ 1,034,274 and \$1,000,000 to the Capital Reserve Fund, plus increases in salaries which include a COLA increase of 2.8 percent annual step increases and rising health insurance costs. Kindergarten Enrichment, School Age Care and Facility Use revenues are projected based on an average rate increase of 4.0 percent for the 2017-18 fiscal year. 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 \$33.4 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 increasing the mill by 1.



All Funds Overview (continued)

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 School in Erie, and 2 Head Start Programs. The program is primarily dependent on Food Service revenue from 172 serving days. A transfer of \$595,446 plus an estimated \$262,170 for COLA (2.80%), annual step increases and rising health insurance costs, will be provided by the General Fund for the 2017-18 fiscal year. Lunch prices will not increase during the 2017-18 fiscal year.

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. For 2017-18 the district will contribute an annual premium of \$6,552 per eligible employee, a 4.8 percent increase from 2016-17. Employees have the option to purchase dependent coverage. In addition, the district funds an Employee Assistance Program at a contribution rate of \$15 per employee and \$120 per participating employee contribution to a flexible spending account.

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 \$456 per eligible employee, which is the same as 2016-17. Employees have the option to purchase dependent coverage.

Capital Reserve Fund

The Capital Reserve Fund may be used for the purchase of equipment, computer equipment or for the acquisition of property, construction of new facilities, or remodeling existing facilities. Individual projects are approved by the board of education. For Fiscal Year 2018, \$2.0M in one-time funds transfers will be made to the Capital Reserve Fund. Improvements to district grounds will be made with \$1.0M and the additional \$1.0M will be used for emergencies.



All Funds Overview (continued)

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2017-18 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2017-18 fiscal year.



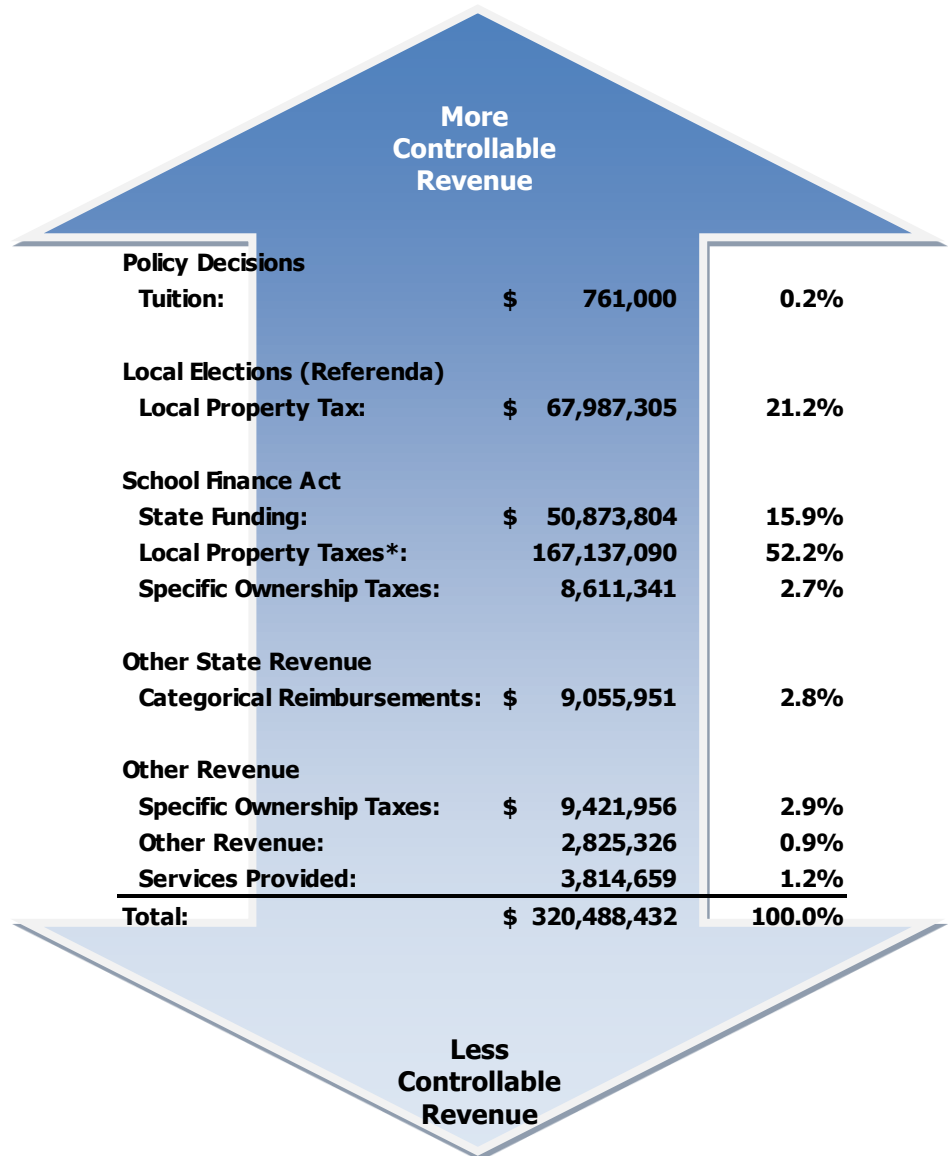
General Operating Fund

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 21.2 percent of the district’s 2017-18 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 73.6 percent of BVSD’s 2017-18 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 5.0 percent of BVSD’s budgeted revenue, and are controlled primarily by economic factors completely outside of the district’s control.

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

In the 2017-18 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

2017-18 Total Resources: \$355.1M

- \$16.7M increase in Revenue from 2016-17 Revised Adopted Budget is comprised of:
 - 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 Credits/Abatements from 2016-17 which had been built in due to timing of collections.
 - An increase in Specific Ownership taxes in total, non-equalized and equalized.
 - An increase in revenue from Services Provided to Charters, tuition, State Categorical Revenue, and interest.
 - A decrease in Indirect Cost Reimbursements due to a decrease in the indirect cost rate percentage.
 - An increase in Medicaid Reimbursements.
 - A decrease in READ Act state funding.
 - An increase in tuition collection by Summer Learning.

2017-18 Total Expenditures: \$288.5M

- \$15.8M increase in Expenses from 2016-17 Revised Adopted Budget is comprised of:
 - Total compensation increase related to steps and COLA pay increases, health and PERA rate benefit increases, opening of Meadowlark school in Erie, creation of a Social-emotional Program (Counselors), and a one-time staffing reserve.
 - The removal of 2016-17 one-time expenditures.
 - The addition of an internal service credit to record approved expenditures in the new Operations and Technology Fund coded to the General Fund. Allowable costs will continue to be coded to the appropriate area (salary, professional service), and an internal credit will be booked to move those expenditures to the new fund.
 - One-time expenditures for new materials and professional development, phonics and phonological awareness, career and technical education and operational support and other fees, contracts and services.
 - The addition of carryover funds from 2016-17 from schools and departments including school resource allocations, Medicaid, and textbooks.

2017-18 Total Reserves: \$18.3M

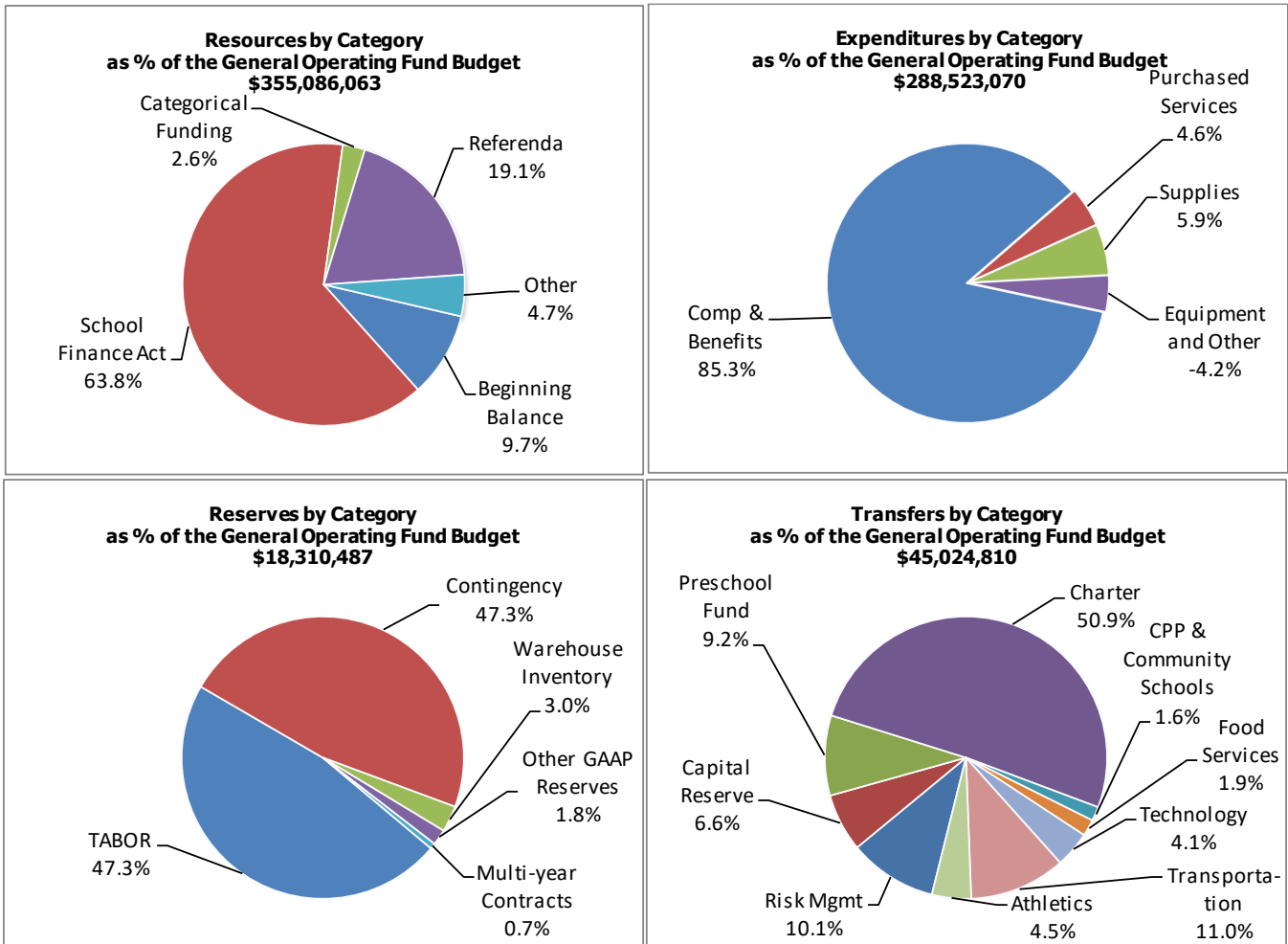
- An overall increase in expenses will result in an increase of required TABOR and contingency reserves.
- Increase in the reserve for a one-time GAAP Reserve.

2017-18 Total Transfers: \$45.0M

- \$3.4M net increase in Transfers from General Operating Fund from 2016-17 Revised Adopted Budget is comprised of:
 - Removal of 2016-17 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 and Technology Fund.
 - Increase transfer to Charter Fund per negotiated contracts with charter schools.



General Operating Fund (continued)



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



General Operating Fund (continued)

Stretching Your BVSD Dollar

	13-14 REVISED BUDGET	14-15 REVISED BUDGET	15-16 REVISED BUDGET	16-17 REVISED BUDGET	17-18 REVISED BUDGET	% of Total
INSTRUCTION	\$165,045,104	\$173,416,402	\$184,517,824	\$190,434,835	\$205,555,871	71.25%
Regular Education	124,317,681	129,641,974	138,100,473	142,997,138	154,725,678	53.63%
Special Education	29,352,491	31,974,295	34,234,735	34,804,561	37,261,529	12.91%
Career and Technical Education	2,558,182	2,572,932	2,711,708	2,742,955	3,226,489	1.12%
Cocurricular Education and Athletics	1,108,876	1,117,442	1,216,187	1,209,497	1,257,399	0.44%
English Language Development						
Support Services	6,211,520	6,625,089	6,801,582	7,123,241	7,377,748	2.56%
Talented and Gifted Education	1,496,354	1,484,670	1,453,139	1,557,443	1,707,028	0.59%
INSTRUCTIONAL SUPPORT	\$21,810,970	\$21,592,228	\$22,868,811	\$24,259,907	\$27,180,451	9.42%
Student Services	11,576,256	11,047,364	10,964,162	12,158,889	14,375,905	4.98%
Instructional Staff Support	10,234,714	10,544,864	11,904,649	12,101,018	12,804,546	4.44%
SCHOOL ADMINISTRATION AND OPERATIONS	\$40,492,156	\$43,138,006	\$45,051,951	\$39,789,263	\$37,963,096	13.16%
School Administration	19,476,087	21,089,322	21,686,794	21,715,216	22,930,943	7.95%
Operations and Maintenance	21,016,069	22,048,684	23,365,157	18,074,047	15,032,153	5.21%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$15,437,650	\$17,254,076	\$18,981,045	\$18,266,091	\$17,823,652	6.17%
General Administration	2,657,020	3,865,095	3,919,822	3,759,084	4,446,927	1.54%
Business Services	4,146,557	4,047,840	4,223,164	4,702,390	4,647,533	1.60%
Central Services	8,634,073	9,341,141	10,838,059	9,804,617	8,729,192	3.03%
GRAND TOTAL	\$242,785,880	\$255,400,712	\$271,419,631	\$272,750,096	\$288,523,070	100.00%



Footnotes:

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



General Operating Fund (continued)

Budget Adjustment Plan

The 2017-18 Adopted Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2016-17 Revised Adopted Budget to the current year budget.

All Program Areas		
Provides \$2.6M and \$5.1M increases in step & COLA raises respectively, \$1.7M for variable benefits related to step and COLA raises, \$1.0M for a 0.5 percent increase in January 2017 in the employer paid PERA rate, \$0.8M for Health Rate increase of 4.8%, \$1.6M for Horizontal Lane Changes and an estimated \$1.6M in savings in salaries and benefits from the turnover of senior staff.		
		Dept
Instruction		
Remove 2015-16 Carryover Funds	\$ (60,000)	District Wide
Remove 2015-16 School Resource Allocation Carryover	(222,242)	All Schools
Remove 2015-16 School Textbook Carryover	(1,102,090)	All Schools
Remove 2015-16 School Carryover	(19,158)	All Schools
Remove 2015-16 READ ACT Literacy Carryover	(324,596)	District Wide
Add 2016-17 School Resource Allocation Carryover	344,146	All Schools
Add 2016-17 School Textbook Carryover	1,660,000	All Schools
Add 2016-17 School Carryover	110,583	All Schools
Add 2016-17 READ Act Literacy Carryover	25,934	District Wide
Subtotal Changes In Carryover Funds	\$ 412,577	
Add Ongoing School Resource Allocation for Student Growth	\$ 25,000	All Schools
Add Ongoing Meadowlark Resources	2,250,000	Meadowlark
Add Ongoing Reorganization of Fees, Contracts & Services	301,000	Special Education
Add Ongoing Fifth Grade English Language Arts Core Materials	200,000	District Wide
Add Ongoing Phonics and Phonological Awareness	50,000	District Wide
Add Ongoing Summer Learning	162,000	District Wide
Remove READ Act Literacy	(186,510)	District Wide
Remove Boulder Explore Funding	(328,836)	Boulder Explore
Subtotal Changes In Ongoing Funding	\$ 2,472,654	
Remove 2016-17 One-time Regular Instruction Staffing Reserve, Displaced and Unassigned	\$ (1,098,981)	All Schools
Remove 2016-17 One-time School Resource Allocation Preschool	(10,000)	All Schools
Remove One-time Summer School support	(69,707)	District Wide
Remove One-time Online Learning	(55,000)	Online Learning
Remove One-time Special Education equipment and software	(51,910)	Special Education
Remove One-time Payment	(70,000)	Special Education
Remove One-time CTE Support	(20,000)	CTE Schools
Add One-time Career and Technical Education	411,000	CTE Schools
Add One-time Para support	100,000	District Wide
Add One-time K-5 English Language Arts Core Materials	2,635,000	District Wide
Add One-time Phonics and Phonological Awareness Materials & Professional Development	750,000	District Wide
Add One-time Staffing Reserve	2,000,000	District Wide
Subtotal Changes in One-Time Funding	\$ 4,520,402	
Regular Instruction Total	\$ 7,405,633	
Student Support Services		
Add 2016-17 Carryover Funds	\$ 39,900	Nursing Services
Subtotal Changes In Carryover Funds	\$ 39,900	
Remove 2015-16 Medicaid Program Carryover	\$ (1,528,692)	Nursing Services
Add 2016-17 Medicaid Program Carryover	1,787,369	Nursing Services
Subtotal Changes In Carryover Funds	\$ 258,677	
Add Ongoing Elementary Social-emotional Support (Counselors)	\$ 1,417,534	Elementary Schools
Subtotal Changes In Ongoing Funding	\$ 1,417,534	
Student Support Services Total	\$ 1,716,111	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs		
Add 2016-17 Carryover Funds	\$ 77,840	Instructional Services and Equity
Subtotal Changes In Carryover Funds	\$ 77,840	
Add Innovation Professional Learning	15,000	Curriculum, Assessment & Instruction
Subtotal Changes in Ongoing Funding	\$ 15,000	
Remove One-time Inside Out Coaching	\$ (25,000)	District-Wide
Remove One-time PD and Program Development	(73,926)	Meadowlark
Remove One-time Instructional Services and Equity	(12,100)	Instructional Services and Equity
Add One-time Professional Development - Literacy - ELD	100,000	District-Wide
Add One-time Professional Development Literacy - Language Arts	300,000	District-Wide
Subtotal Changes in One-Time Funding	\$ 288,974	
Instructional Support Programs Total	\$ 381,814	
School Administration and Operations		
Remove One-time Administrator on Special Assignment (0.60FTE)	\$ (104,550)	District-Wide
Remove One-time Distance Learning	(4,300)	Superintendent's Office
Add One-time Administrator on Special Assignment (0.60FTE)	107,722	District-Wide
Subtotal Changes in One-Time Funding	\$ (1,128)	
School Administration and Operations Total	\$ (1,128)	
District-Wide Services/Central Administration		
Remove 2015-16 Carryover Funds	\$ (82,143)	Departments
Remove 2015-16 Teacher Professional Development Carryover	(350,000)	District-Wide
Remove 2015-16 Board of Education Carryover	(14,306)	Board of Education
Add 2016-17 Carryover Funds	245,137	Departments
Add 2016-17 Board of Education Carryover	16,200	Board of Education
Subtotal Changes In Carryover Funds	\$ (185,112)	
Add Ongoing Internal Credit for Operations and Technology Fund	\$ (6,223,324)	Operations and Info Technology
Add Ongoing Operations and Maintenance Services	570,000	District-Wide
Add Ongoing Utilities, Waste and Recycling Services	174,160	District-Wide
Add Ongoing Fees, Contracts & Services	447,909	District-Wide
Subtotal Changes in Ongoing Funding	\$ (5,031,255)	
Remove 2016-17 One-time Supplies, Fees, Contracts & Services	\$ (644,637)	District-Wide
Add One-time Supplies, Contracts & Services	861,430	District-Wide
Subtotal Changes in One-Time Funding	\$ 216,793	
District-Wide Services/Central Administration Total	\$ (4,999,574)	
All Program Areas Total	\$ 15,702,856	



General Operating Fund (continued)

Summary of Changes in FTE

2016-17 REVISED BUDGET **2,729.333**

ADMINISTRATION CHANGES

604 LEGAL OFFICE	Change	0.400
Budget Reorganization - Compliance Specialist	0.400	
605 CURRICULUM, ASSESSMENT & INSTRUCTION	Change	-
Budget Reorganization - Administrative Assistant to Communications Specialist	0.000	
607 STRATEGIC INITIATIVES	Change	0.200
Budget Reorganization - Education Innovation Director from Bond	0.200	
614 INSTITUTIONAL EQUITY	Change	0.148
Budget Reorganization - Administrative Assistant	0.148	
634 LITERACY INSTRUCTION	Change	(0.012)
Budget Reorganization - Literacy Teacher to Instructional Specialist	(0.012)	
635 DISTRICT-WIDE INSTRUCTION	Change	2.500
Add Ongoing - Behavior Health Advocates	2.000	
Add Ongoing - Social-emotional Learning Assistant Director	0.500	
Remove One-time - Admin on Special Assignment	(0.600)	
One-time - Admin on Special Assignment	0.600	
642 MAINTENANCE & OPERATIONS	Change	3.000
Add Ongoing - Maintenance Worker	2.000	
Add Ongoing - Building Automation Control	1.000	
643 ENVIRONMENTAL SERVICES	Change	8.250
Budget Reorganization - Operations Director to Director of Safety, Security and Emergency	0.000	
Add Ongoing - Custodians	7.250	
Add Ongoing - Security Agent	1.000	
686 PROFESSIONAL LEARNING	Change	-
Budget Reorganization - Administrative Assistant to Communications Specialist	0.000	
688 BUDGET SERVICES	Change	(0.250)
Budget Reorganization - Medicaid Analyst	(0.250)	
689 INFORMATION TECHNOLOGY	Change	-
Budget Reorganization - Customer Service Technicians to Service Desk Technicians	0.000	
Budget Reorganization - Change Management Specialist to IT Customer Service Technicians	0.000	
690 FINANCE & ACCOUNTING	Change	0.250
Budget Reorganization - Medicaid Analyst	0.250	
698 HEALTH SERVICES	Change	7.600
Budget Reorganization - Behavioral Health Advocates	2.000	
Budget Reorganization - Licensed Practical Nurse	5.600	



General Operating Fund (continued)

Summary of Changes in FTE (continued)

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		22.086
SCHOOL CHANGES		
	Change	
Staffing Formula - Elementary Teachers	(6.282)	
Staffing Formula - Middle School Teachers	5.075	
Staffing Formula - High School Teachers	9.899	
Staffing Formula - Elementary Paras	(0.773)	
Staffing Formula - Middle School Paras	0.316	
Staffing Formula - High School Paras	0.496	
Staffing Formula - Health Room Para	0.058	
Staffing Formula - Elementary TAG Tutor	0.100	
Remove Onetime Staffing - Elementary Teachers	(1.430)	
Remove Onetime Staffing - Specials (Art, Music, PE)	(2.995)	
Remove Onetime Staffing - Instrumental Music Teachers	(2.199)	
Remove Onetime Staffing - High School Teachers	(1.576)	
Remove One-time Staffing - Special Education Paras	(0.006)	
Staffing Formula - Elementary Specials	(1.111)	
Staffing Formula - Clerical	0.109	
Onetime Staffing - Elementary Teachers	3.500	
Onetime Staffing - Middle School Teachers	1.000	
Staffing Formula - Meadowlark - multiple positions	7.660	
Special Education - Teachers	6.792	
Special Education - Occupational Therapist	0.600	
Special Education - Board Certified Behavioral Analyst	0.300	
Special Education - Speech Language Specialist	4.775	
Special Education - Psychologists	0.300	
Special Education - Paras	(5.586)	
Social-emotional Learning (Counselors)	10.000	
Budget Reorganization - TAG Tutor, Elem Para, Health Room to Mountain School Principal Asst	0.000	
Budget Reorganization - Regular Teacher to Special Education Teacher	(1.000)	
Budget Cut Redistribution - School Target 1 - FTE and SRA Redistribution	0.489	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		28.511
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		50.597
2017-18 REVISED BUDGET		<u>2,779.930</u>



Capital Projects

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

2014 Building Fund

Summary

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



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

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

Assessing the need

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

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

Educational Facilities Master Plan

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

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



Capital Projects (continued)

Building Fund (continued)

Citizens' Bond Oversight Committee

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

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

Bond Program Commitments

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

The district has committed to:

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

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

Bond Program's Benefit to the Environment

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



Capital Projects (continued)

Building Fund (continued)

Project List

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



Capital Projects (continued)

Capital Reserve Fund

Summary

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

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

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

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

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

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



Capital Projects (continued)

Impact of Capital Projects on Operating Budget

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

2014 Bond Program

With the passage of the \$576.5M bond in November 2014, a new school was built in the Erie community. Meadowlark PK-8 School opened beginning 2017-18. The budget for the school is:

509 MEADOWLARK K-8			
	Staff	Total Budget \$3,871,285	
		non-SRA	SRA
Regular Education:	21.675	\$ 2,085,568	\$ 42,610
Special Education:	7.666	599,125	1,200
Vocational Education:	-	-	-
Extra Curricular Education:	-	19,105	-
English Language Development:	0.300	30,214	-
Talented & Gifted Education:	0.254	10,360	3,512
Student Services:	1.000	81,018	600
Instructional Staff Support:	-	-	7,075
Library Services:	1.000	122,811	2,000
School Administration:	5.500	502,446	3,341
Operations and Maintenance:	3.750	220,031	8,000
Health Room:	0.500	22,624	-
Utilities:	-	109,645	-
TOTALS:	41.645	\$ 3,802,947	\$ 68,338



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 2017-18 Revised Adopted Budget is the white fleet vehicle lease agreement and the yellow bus lease purchase. These lease of vehicles and lease purchase will replace inefficient old vehicles and buses from maintenance and operations. This will impact the General Operating Fund in the next few years with savings in fuel costs, maintenance, repairs on older vehicles, and more efficient use of staff time.



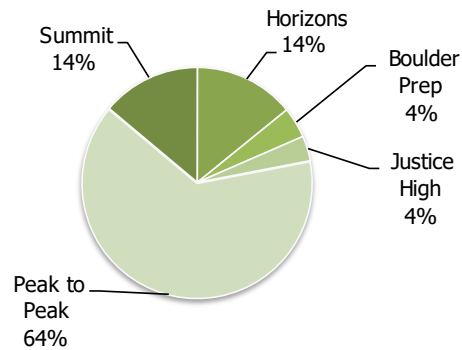
Charter School Fund

Summary

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

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

Percentage of Total Charter School Fund



	2017-18 Summit Budget	2017-18 Horizons Budget	2017-18 Boulder Prep Budget	2017-18 Justice High Budget	2017-18 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,034,407	\$ 787,661	\$ 271,124	\$ 160,544	\$ 3,940,840
REVENUE:					
Per-Pupil Funding:	\$ 2,717,797	\$ 2,522,250	\$ 659,352	\$ 541,758	\$ 10,694,076
Override Election Revenue	827,530	804,677	200,795	87,014	3,366,052
Other State Revenue	29,181	77,522	17,140	16,704	345,247
Fundraising Revenue:	32,000	130,000	-	-	-
Athletic Fees	15,000	-	-	-	-
Instructional Fees	50,640	-	-	-	-
Misc. Revenue	-	137,500	-	-	2,025,358
District Capital Contribution	-	-	-	-	-
CDE Capital Construction:	45,339	46,147	20,320	18,034	359,359
TOTAL REVENUE	\$ 3,717,487	\$ 3,718,096	\$ 897,607	\$ 663,510	\$ 16,790,092
TOTAL RESOURCES	\$ 4,751,894	\$ 4,505,757	\$ 1,168,731	\$ 824,054	\$ 20,730,932
TOTAL EXPENDITURES:	\$ 3,717,487	\$ 3,799,361	\$ 948,793	\$ 804,149	\$ 16,710,521
EMERGENCY RESERVE	\$ 110,565	\$ 107,643	\$ 26,928	\$ 19,905	\$ 503,703
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,828,052	\$ 3,907,004	\$ 975,721	\$ 824,054	\$ 17,214,224
ENDING BALANCE	\$ 923,842	\$ 598,753	\$ 193,010	\$ -	\$ 3,516,708
PROJECTED ENROLLMENT:	Summit 357.0	Horizons 332.4	Boulder Prep 87.0	Justice High 71.0	Peak to Peak 1,414.8



Fund Balance Requirements

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

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

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

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

Spending Limitations:

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

Reserve Requirements:

- The General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including the TABOR reserve plus a minimum of a 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 2017-18 Revised Adopted Budget has been developed in compliance with these fund balance requirements.



Compliance Statements

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

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

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

The 2017-18 Revised Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2017-18 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the district.

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

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

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

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

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

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

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

The 2017-18 Revised Adopted Budget line item detail is available for public review in the Budget Services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2017-18 Revised Adopted Budget is also available in PDF format on our website at:

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

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2017, fiscal year-end, which is also available on the district's Business Services Division web page.



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OUR SCHOOLS 101



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 in 2017-18 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 – 2013-2018

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 2017-18 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 2017-18 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 13, 2016. The calendar outlines the following steps:

Planning Governor Hickenlooper’s 2017-18 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 2.7 percent. After allowing the negative factor to increase by \$48.8M, to an estimated \$876M, net statewide average per pupil funding increased 2.5 percent to \$7,607. The state budget included an additional \$218.5M for K-12 enrollment and inflation. This increase is comprised of a \$48.2M increase to the state share and a \$170.3M increase to local share compared to revised estimates. 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.

The impact to BVSD was projected at a funding increase of \$5.5M. However, during the 2017 legislative session, funding was adjusted upward from this original proposal as the final inflation rate was determined to be 2.8 percent,



Budget Development Process (continued)

and the increase to the negative factor was not implemented. Due to the Gallagher Amendment to the Colorado Constitution, a reduction of the residential property tax assessment rate from 7.96 percent to 7.2 percent impacted the local revenues from property taxes, putting additional pressure on the state budget.

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

- Seven public budget worksessions with the Board of Education
- Two Board of Education meetings with specific budget agenda topics
- Numerous meetings with the District Accountability Committee, District Parent Council, 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 2017-18 budget.

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

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

Analysis Worksessions were held with the Board of Education on January 10, February 14, February 21, March 14 and March 21, 2017. The board discussed budget spending priorities and reviewed the assumptions for 2017-18. Priorities discussed and supported by a majority of Board of Education members include:

- Maintain Programs, Services & Support
- Add Classroom Teachers for Student Growth
- Employee Contracts, PERA, Health/Dental
- Social-Emotional Learning (SEL)
- Equity & Supporting Targeted Populations
- Building Maintenance & Operations

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 18, 2017, and again as a study item at the regular Board of Education business meeting on April 25, 2017. The 2017-18 Preliminary Budget was developed with the assumption that the operational mill levy would be increased by 1 mill, in accordance with the approved ballot question from November 2016. This action was discussed and supported by a majority of the board members at prior budget worksessions.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, a 2.8 percent cost of living adjustment, savings from staff turnover, a 4.8 percent increase to the district-paid health insurance premium, and an increase in the district-paid PERA rate. The proposed budget also incorporates an investment in The Success Effect, the district's strategic plan with elementary social-emotional support, 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 Development Process (continued)

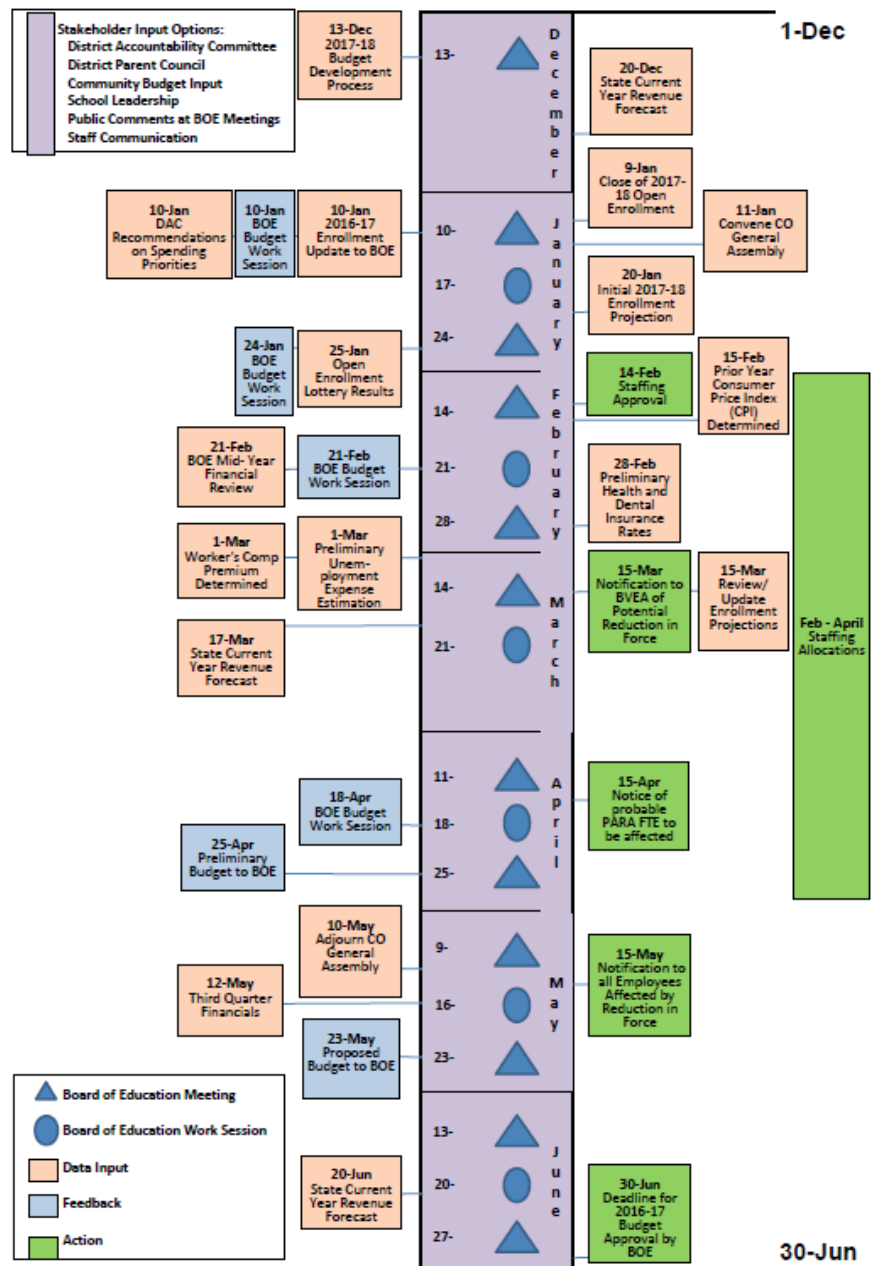
Budget Adoption After the presentation of the 2017-18 Proposed Budget on May 23, 2017, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2017-18 budget prior to June 30, 2016.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2016-17 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.

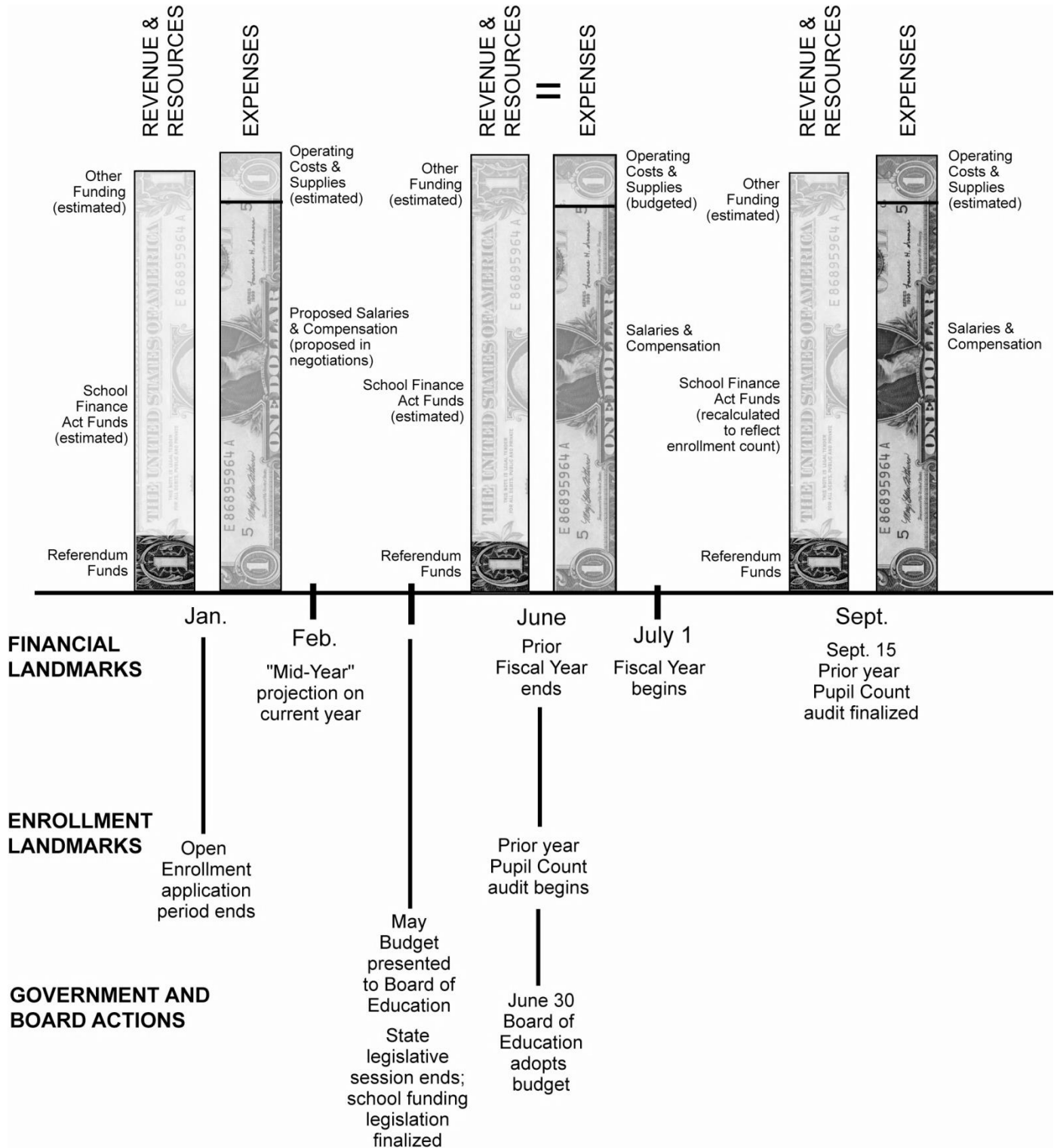
The following charts summarize the process, timelines, and decision points of the budget development process for both the proposed and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information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

2017-18 Budget Development Process Milestones



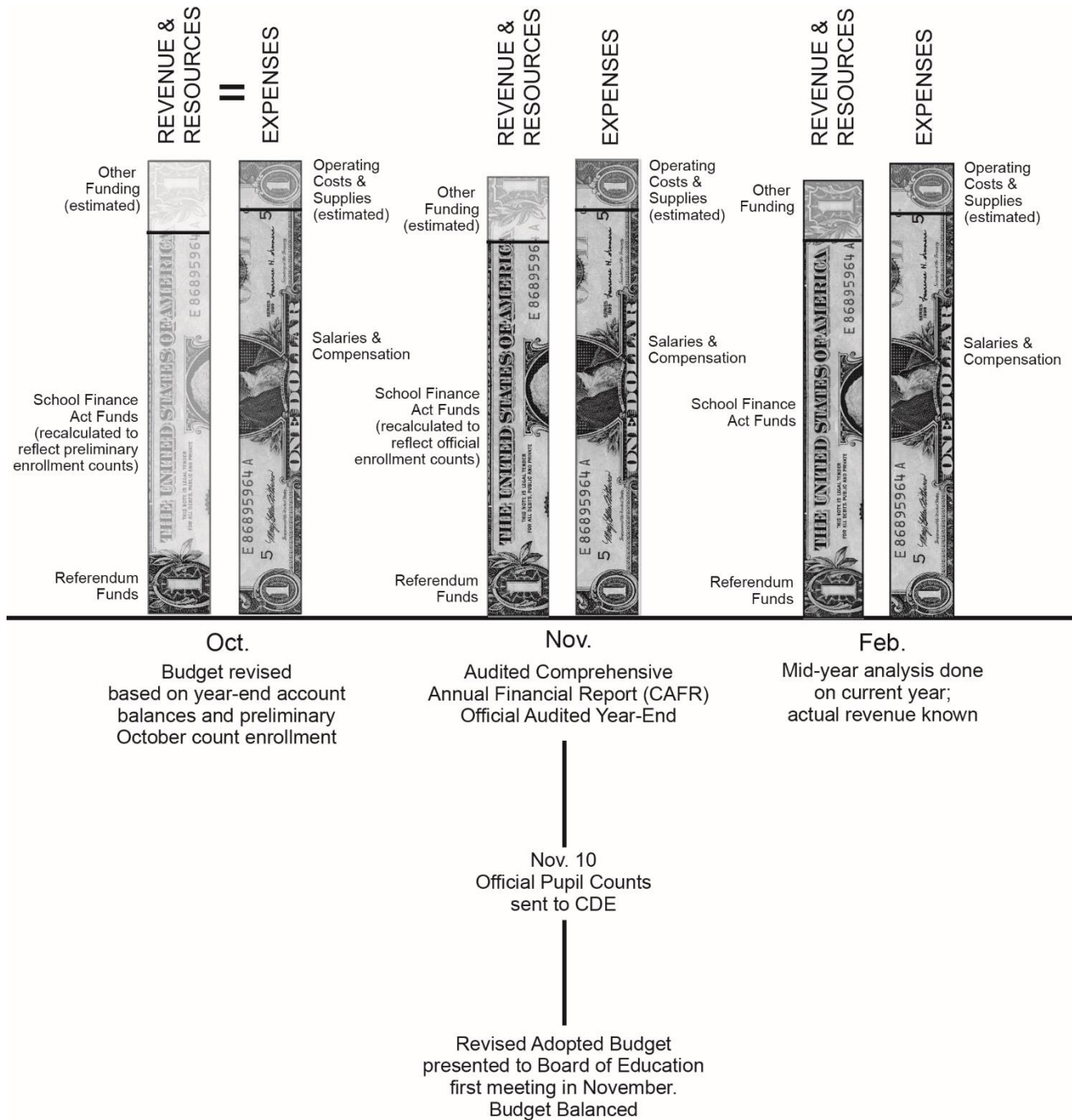


Budget Development Timeline





Budget Development Timeline (continued)





Connecting Budgets to Goals

The 2017-18 “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 2017-18 Adopted Budget contains base ongoing funding additions, prior year one-time expenditures removed, and new one-time budget expenditures added. The 2017-18 Adopted 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 2017-18 Revised Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Article X, Section 20 of the State Constitution (TABOR Amendment). This amendment prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. It also mandates “emergency reserves” of three percent of total government spending.

On November 2, 1999, the Boulder Valley School District voters passed a ballot issue that authorized the district to collect, retain, and spend all district revenues from any source received in 1999, and for each year thereafter, that



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 2017, district staff requested authorization from the board to borrow an amount similar to that of 2016-17 from this program for the second half of the 2017-18 fiscal year. All funds will be repaid to the State Treasury by June 30, 2018.

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 2017-18 Revised Adopted Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

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

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

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

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 21 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.

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.



Definition of Account Code Structure (continued)

Revenue and Expenditure Accounts

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

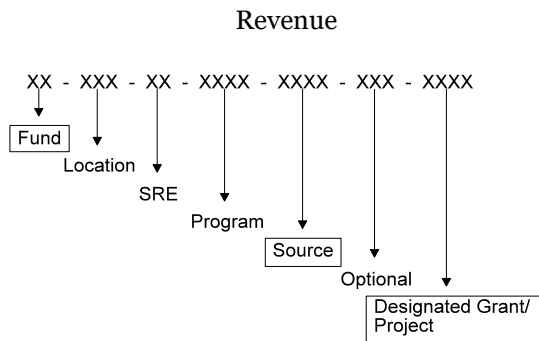
Revenue Dimensions

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

Expenditure Dimensions

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

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

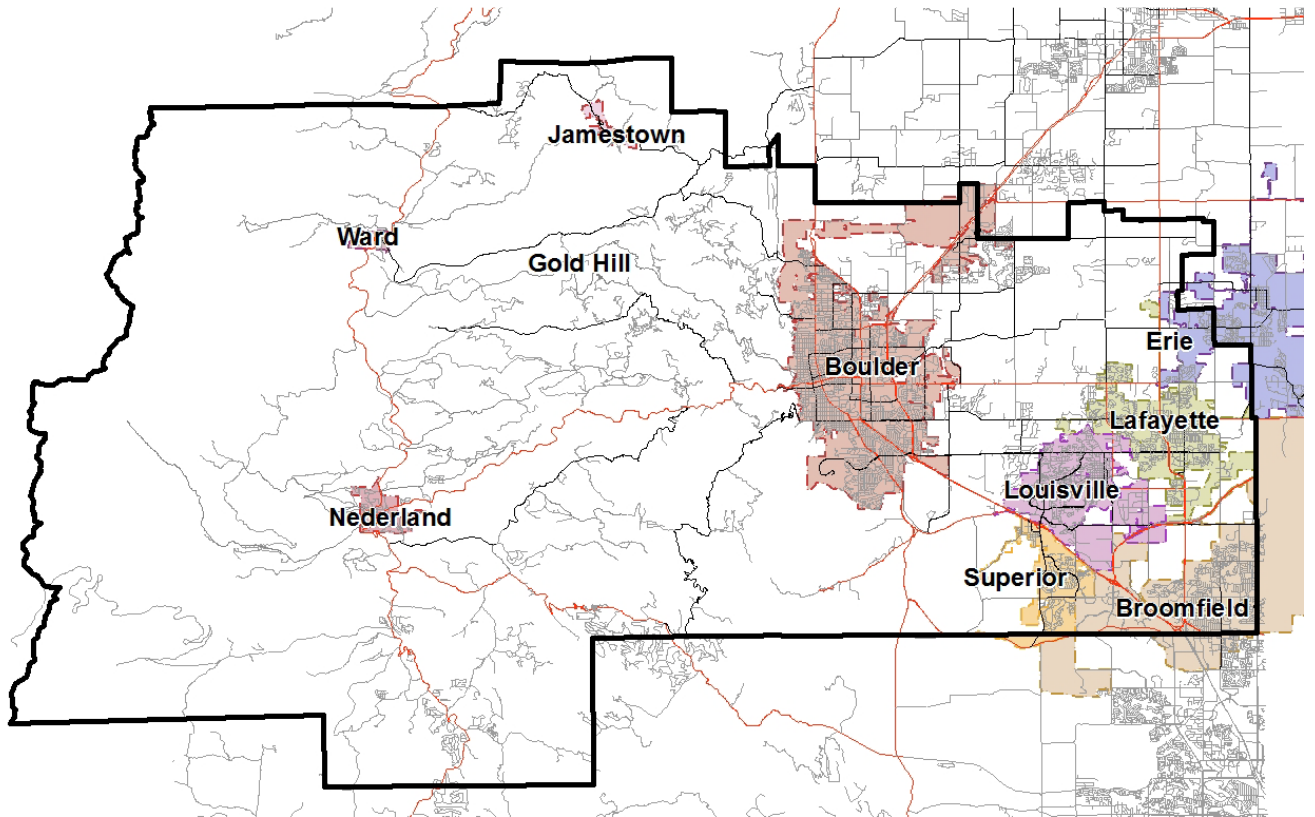




Facilities, Land/Buildings, Communities and Geographic Information

Communities

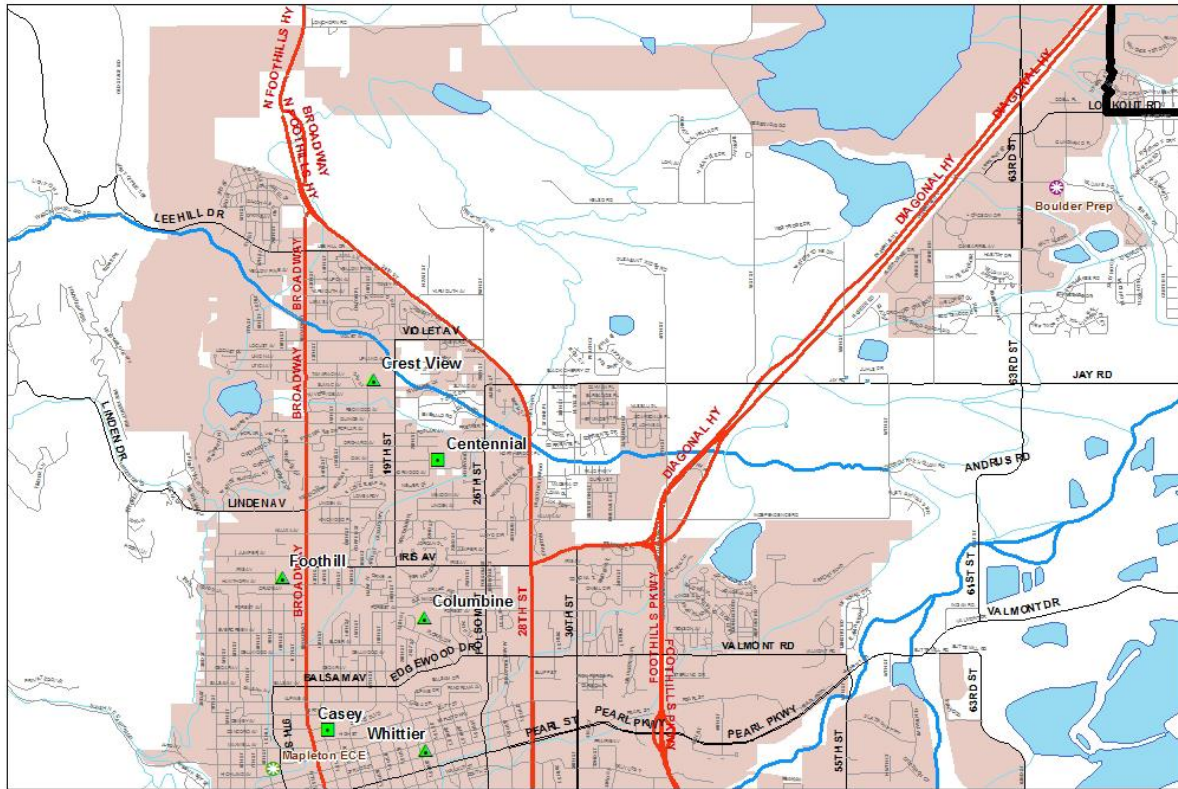
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area



Boulder Valley School District
BVSD SCHOOL FACILITIES
City of Boulder Detail

Copyright
This map was prepared by the Planning Dept. in 2012.
Source: GIS data provided by the City of Boulder, CO.
Map data provided by the City of Boulder, CO.
Map data provided by the City of Boulder, CO.
Map data provided by the City of Boulder, CO.
Map data provided by the City of Boulder, CO.

- High Elementary School
- High Middle School
- High High School
- Charter
- Focus
- Adult Education
- BVSD boundary
- Municipality: BOULDER
- Municipality: BRIDGEMAN
- Municipality: GOLDEN
- Municipality: JAMESON
- Municipality: LAURETTE
- Municipality: LOUISVILLE
- Municipality: NEEDELAND
- Municipality: SUPERIOR
- Municipality: WOOD
- Streets
- Local street
- Arterial
- Highway/Expressway



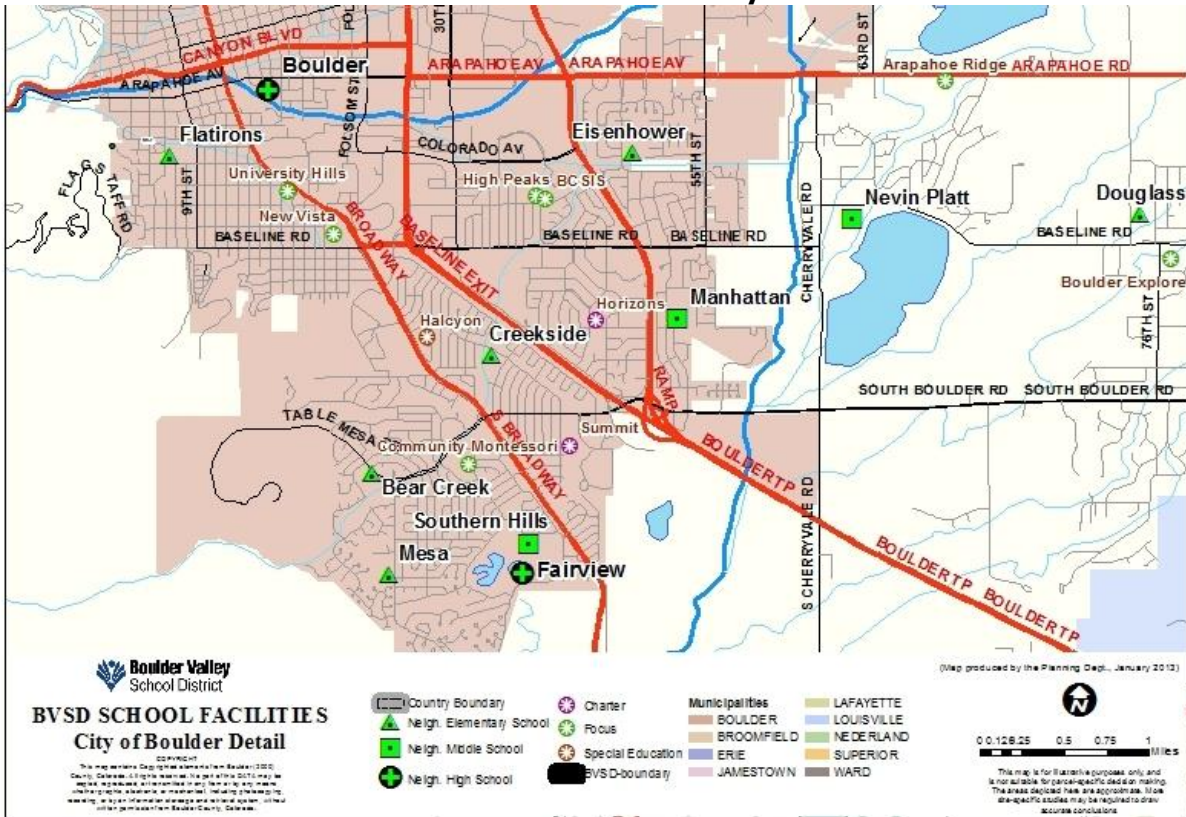
Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary
Mapleton Early Childhood Center



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

South Boulder County Area

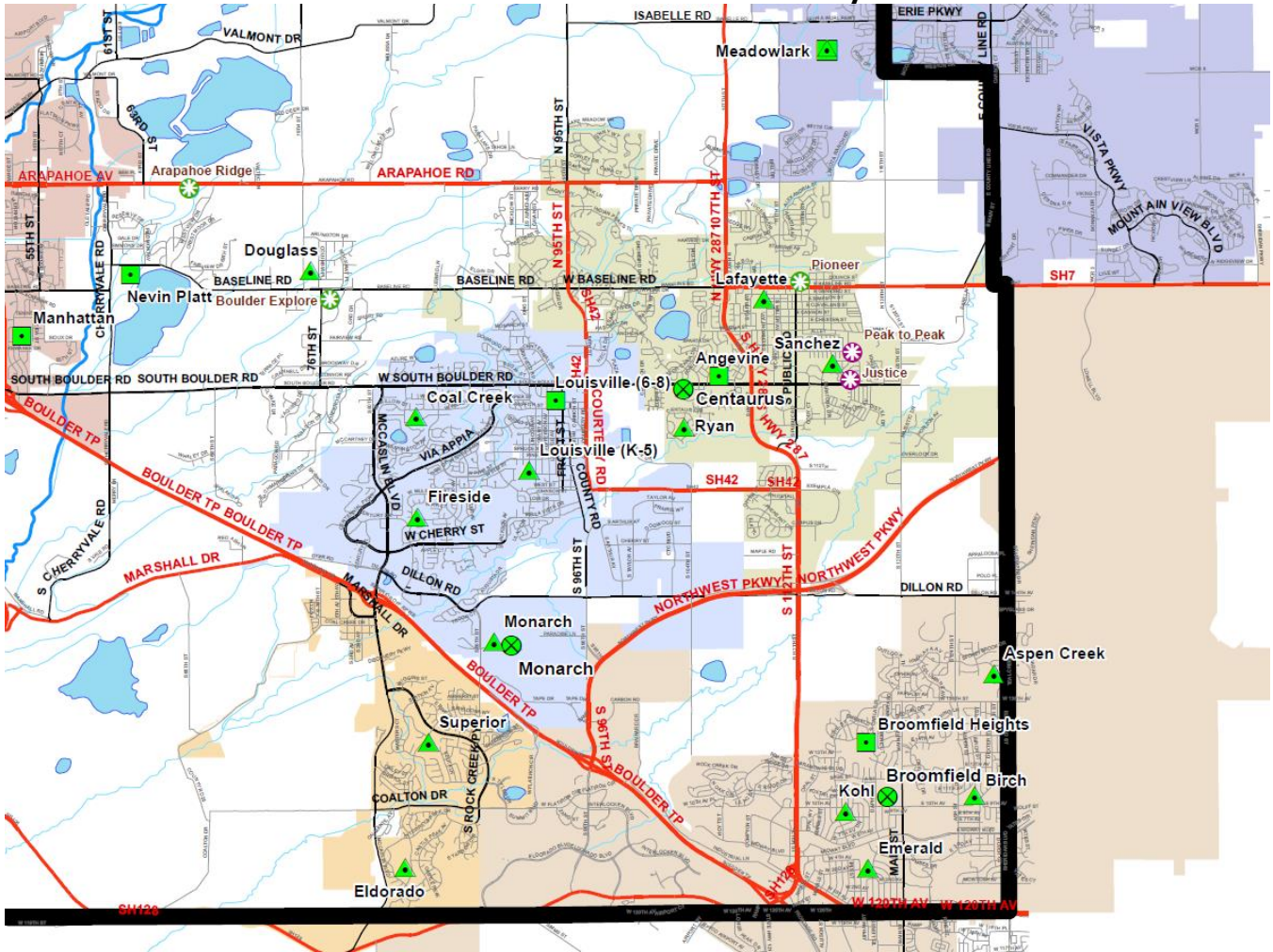


- Boulder High
- Flatirons Elementary
- University Hill Elementary
- New Vista High
- Halcyon Middle/Senior
- Creekside Elementary
- Community Montessori
- Summit Middle
- Southern Hills Middle
- Bear Creek Elementary
- Mesa Elementary
- Fairview High

- Eisenhower Elementary
- High Peaks Elementary
- BCSIS Elementary
- Manhattan Middle
- Horizons K-8
- Nevin Platt Middle
- Douglas 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

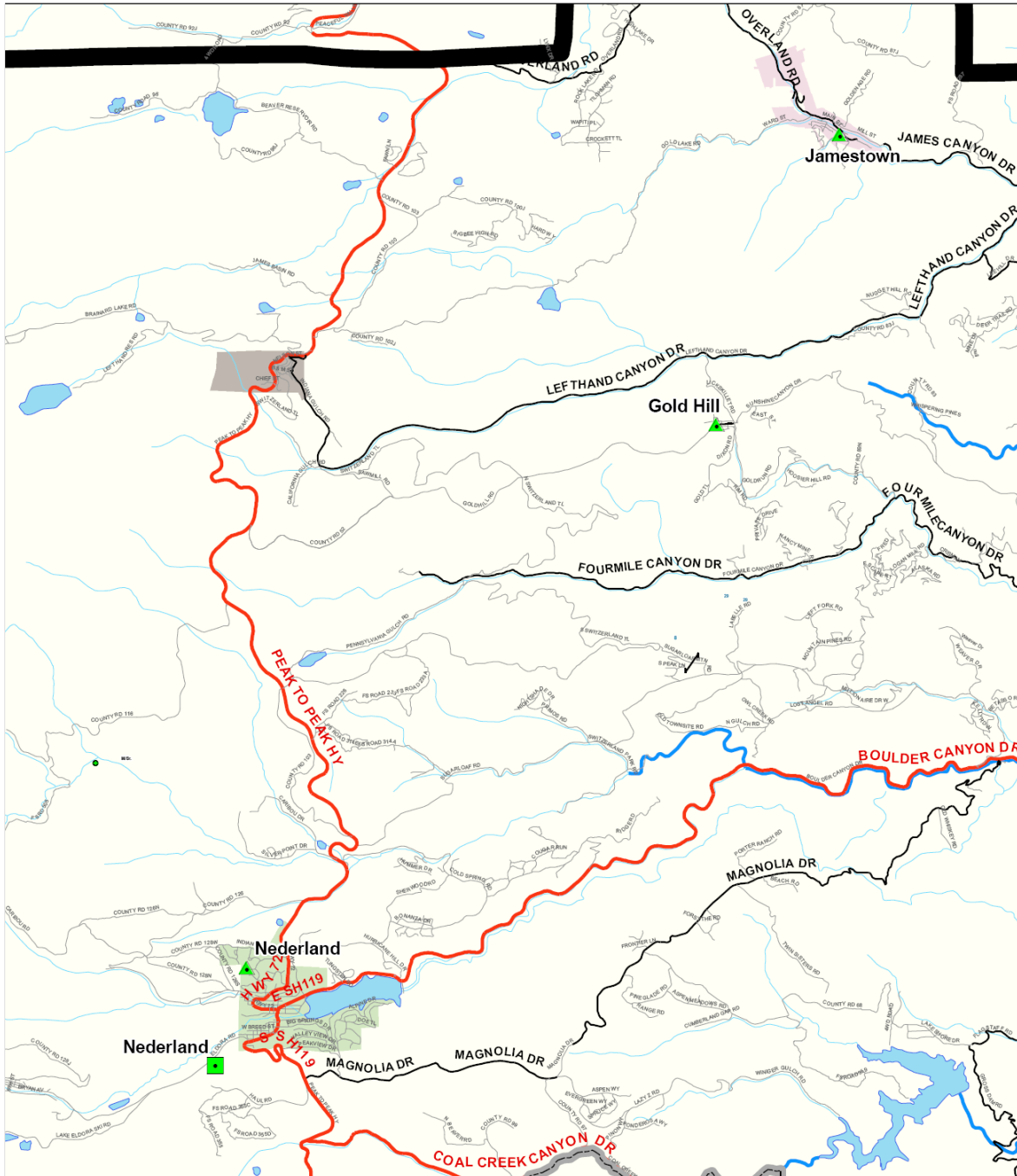
Broomfield

- 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

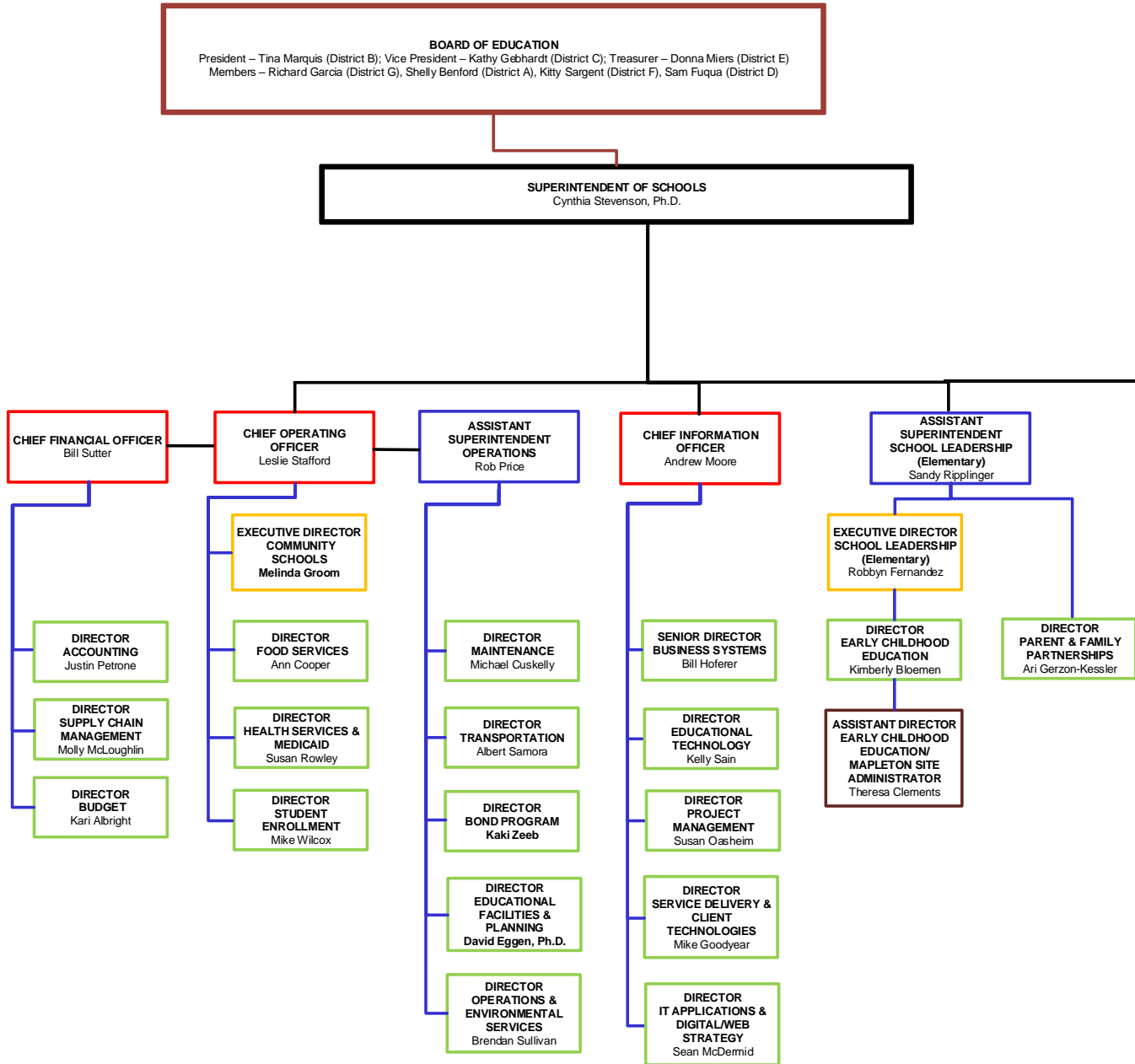


OUR SCHOOL DISTRICT

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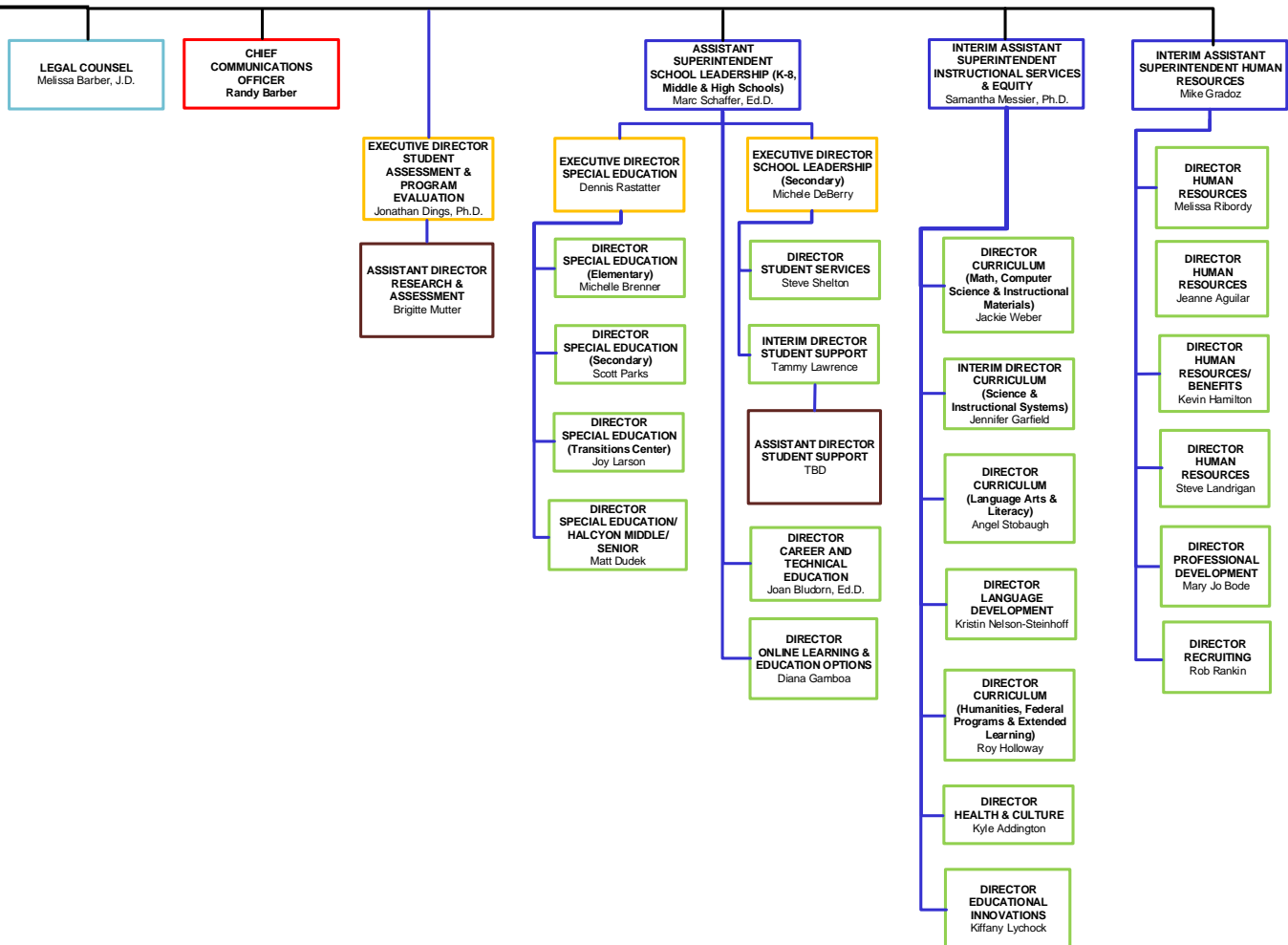


District Organization





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

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

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

COMMUNICATIONS & TRANSLATION (668)

Director of Communications & Community Relations: Randy Barber

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

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



District Organizational Operating Departments (continued)

COMMUNICATIONS & TRANSLATION (668) (continued)

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

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

LEGAL COUNSEL (604)

Legal Counsel: Melissa Barber, J.D.

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

HUMAN RESOURCES (687)

Interim Assistant Superintendent of Human Resources: Mike Gradoz

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

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



District Organizational Operating Departments (continued)

DIVISION OF OPERATIONAL SERVICES (640)

Assistant Superintendent of Operational Services: Rob Price

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

SAFETY, SECURITY, AND EMERGENCY SERVICES (643)

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

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

Indicators of Demand:

Responsible for the overall safety, security and emergency preparedness for 57 school campuses spread over 500 square miles, providing services to over 30,000 students and 4000 staff members.

CUSTODIAL SERVICES (643)

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

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*

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*

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*

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

Indicators of Demand:

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

TRANSPORTATION (796)

Department Head: *Director of Transportation, Albert Samora*

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

Indicators of Demand:	Actual 2015-16	Actual 2016-17	Estimated 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*

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

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

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*

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

Indicators of Demand:	2015-16 Actual	2016-17 Actual	2017-18 Estimated
Total Expenditures	\$497,136,118	\$602,288,220	\$ 671,988,155
Number of Funds	21	21	21



District Organizational Operating Departments (continued)

PROCUREMENT (695)

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

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*

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

Indicators of Demand:

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

DISTRICT PRINT SHOP/COPY CENTER (792)

Chief Financial Officer: Bill Sutter

Purpose: Provide the district's production printing service.

Indicators of Demand:

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



District Organizational Operating Departments (continued)

ACCOUNTING SERVICES (690)

Department Head: *Director of Accounting, Justin Petrone*

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

Indicators of Demand:	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Estimated <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*

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.*

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

Indicators of Demand:

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

STUDENT ENROLLMENT (606)

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

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

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

OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

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

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

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*

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:

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



District Organizational Operating Departments (continued)

INFORMATION TECHNOLOGY (689/793)

Chief Information Officer: Andrew Moore

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

Major areas include:

1. Student information processing for grade reporting, attendance, scheduling, record keeping, transcripts, and transportation/bus scheduling
2. Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing
3. District-wide data communications, networking (wireless/wired), e-mail, calendar, internet access, and internet services
4. Digital communication tools for staff, parent, students, vendors
5. Educational technology for the classroom
6. Systems to support our libraries
7. Technical support and maintenance/repair of all district computers and networks. (Approximately 8,000 PCs, 4,000 Macs/iPads, 26,000 Chromebooks, 1,500 projectors, 4,500 phones, 100 miles of private fiber)
8. Facilitates the District Technology Advisory Committee (DTAC)
9. In partnership with Business Services and Operations maintain the Security, Disaster Recovery and Business Continuity Planning (DR/BCP).
10. In partnership with HR and Business Services, RFP for the replacement of our ERP (Enterprise Relationship Management) systems and implement the identified solution.
11. 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

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.



District Organizational Operating Departments (continued)

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*

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*

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

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

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

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: *Interim Director of Student Support, Tammy Lawrence*

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

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

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

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

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



District Organizational Operating Departments (continued)

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.

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

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 Blutorn, Ed.D.

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)

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

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

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

SPECIAL EDUCATION (611)

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

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

Indicators of Demand

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



District Organizational Operating Departments (continued)

INSTRUCTIONAL SERVICES & EQUITY

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

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

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

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

Goals:

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

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



District Organizational Operating Departments (continued)

FEDERAL PROGRAMS (613 & 614)

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

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: *Interim Director of Student Success, Maia Jourgensen*

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

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

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: *Interim Director of Student Success, Maia Jourgensen*

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

The Office of Advanced Academic Services:

- Supports schools in developing and implementing effective talented and gifted programming for students;
- Provides professional development and resources to schools and the community;
- Trains 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

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.



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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	304
Bear Creek	2500 Table Mesa Dr., Boulder, CO 80305	720-561-3500	Kent Cruger	448
Birch	1035 Birch, Broomfield CO 80020	720-561-8800	Tanya Santee	371
Coal Creek	801 W. Tamarisk St., Louisville, CO 80027	720-561-4500	John Kiemele	416
Columbine	3130 Repplier Dr., Boulder, CO 80304	720-561-2500	Bianca Gallegos	483
Community Montessori	805 Gillaspie Dr., Boulder, CO 80305	720-561-3700	Shannon Minch	248
Creekside	3740 Martin Dr., Boulder, CO 80303	720-561-3800	Francine Eufemia	272
Crest View	1897 Sumac Ave., Boulder, CO 80304	720-561-5461	Hollene Davis	582
Douglass	840 75 th St., Boulder, CO 80303	720-561-5541	Jonathan Wolfer	415
Eisenhower	1220 Eisenhower Dr., Boulder, CO 80303	720-561-6700	Brady Stroup	385
Emerald	755 W. Elmhurst Pl., Broomfield, CO 80020	720-561-8500	Samara Williams	360
Fireside	845 W. Dahlia St., Louisville, CO 80027	720-561-7900	Christa Keppler	419
Flatirons	1150 7 th St., Boulder, CO 80302	720-561-4600	Scott Boesel	245
Foothill	1001 Hawthorne Ave., Boulder, CO 80304	720-561-2600	Lisa Schuba	493
Gold Hill	890 Main St., Gold Hill, CO 80302	720-561-5940	Josh Baldner	19
Heatherwood	7750 Concord Dr., Boulder, CO 80301	720-561-6900	Genna Jaramillo	337
High Peaks	3995 E. Aurora, Boulder, CO 80303	720-561-6500	Jeannie Tynnecki	299
Jamestown	111 Mesa St., Jamestown, CO 80455	720-561-6020	Scott Boesel	17
Kohl	1000 W. 10 th Ave., Broomfield, CO 80020	720-561-8600	Mike Lowe	422
Lafayette	101 N. Bermont Ave., Lafayette, CO 80026	720-561-8900	Stephanie Jackman	466
Louisville	400 Hutchinson St., Louisville, CO 80027	720-561-7200	Jeff Miller	551
Mesa	1575 Lehigh St., Boulder, CO 80303	720-561-3000	Josh Baldner	271
Nederland	#1 N. Sundown Trail, Nederland, CO 80466	720-561-4800	Laurel Reckert	258
Escuela Bilingüe Pioneer	101 Baseline Rd., Lafayette, CO 80026	720-561-7800	Guillermo Medina	444
Barnard D. Ryan	1405 Centaur Village Dr., Lafayette, CO 80026	720-561-7000	Tobey Bassoff	445
Sanchez International	655 Sir Galahad Dr., Lafayette, CO 80026	720-561-7300	Becky Escamilla	355
Superior	1800 S. Indiana St., Superior, CO 80027	720-561-4100	Jennifer Bedford	457
University Hill	956 16 th St., Boulder, CO 80302	720-561-5416	Ina Rodriguez-Myer	423
Whittier International	2008 Pine St., Boulder, CO 80302	720-561-5431	Sarah Oswick	381
			Total	10,586

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	911
Eldorado K-8	3351 S. Indiana St., Superior, CO 80027	720-561-4400	Robyn Hamasaki	880
Halcyon	3100 Bucknell Ct., Boulder, CO 80301	720-561-4700	Matthew Dudek	12
Meadowlark	2300 Meadow Sweet Lane, Erie, CO 80516	720-561-5446	Brent Caldwell	437
Monarch K-8	263 Campus Dr., Louisville, CO 80027	720-561-4000	Robin Techmanski	783
Nederland Middle/Senior	597 County Rd 130, Nederland, CO 80466	720-561-4900	Carrie Yantzer	242
Boulder Universal	http://bou.bvsd.org	720-561-5500	Diana Gamboa	87
			Total	3,352
Middle Schools (6-8)			Principal	
Angevine	1150 S. Boulder Rd., Lafayette, CO 80026	720-561-7100	Mike Medina	670
Broomfield Heights	1555 Daphne St., Broomfield, CO 80020	720-561-8400	Chris Meyer	545
Casey	1301 High St., Boulder, CO 80304	720-561-2700	Justin McMillan	669
Centennial	2205 Norwood Ave., Boulder, CO 80304	720-561-5441	John McCluskey	646
Louisville	1341 Main St., Louisville, CO 80027	720-561-7400	Ginny Vidulich	659
Manhattan School of Arts & Academics	290 Manhattan Dr., Boulder, CO 80303	720-561-6300	John Riggs	488
Nevin Platt	6096 Baseline Rd., Boulder, CO 80303	720-561-5536	Theo Robison III	627
Southern Hills	1500 Knox Dr., Boulder, CO 80305	720-561-3400	Chavonne Gloster	554
			Total	4,858
High Schools (9-12)			Principal	
Arapahoe Campus	6600 E. Arapahoe Ave., Boulder, CO 80303	720-561-5220	Joan Bludorn	100
Boulder	1604 Arapahoe Ave., Boulder, CO 80302	720-561-2200	James Hill	2,050
Broomfield	#1 Eagle Way, Broomfield, CO 80020	720-561-8100	Ginger Ramsey	1,574
Centaurus	10300 S. Boulder Rd., Lafayette, CO 80026	720-561-7500	Dan Ryan	1,220
Fairview	1515 Greenbriar Blvd., Boulder, CO 80305	720-561-3100	Donald Stensrud	2,223
Monarch	329 Campus Dr., Louisville, CO 80027	720-561-4200	Neil Anderson	1,717
New Vista	700 20 th St., Boulder, CO 80302	720-561-8700	Kirk Quitter	304
			Total	9,188
Charter Schools			Principal	
Boulder Preparatory High	5075 Chaparral Ct., Boulder, CO 80301	303-545-6186	Lili Adeli	80
Horizons K-8	4545 Sioux Dr., Boulder, CO 80303	720-561-3600	Lauren Tracey	348
Justice High	805 Excalibur, Lafayette, CO 80026	720-328-4864	TJ Cole	79
Peak to Peak K-12	800 Merlin Dr., Lafayette, CO 80026	303-453-4600	Kyle Mathews	1,445
Summit Middle	4655 Hanover Ave., Boulder, CO 80503	720-561-3900	Adam Galvin	357
			Total	2,309
Other (Contracted, CPP, SPED)				692
Total District Enrollment				30,985

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: 304

161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,209,707	
		non-SRA	SRA
Regular Education:	15.001	\$ 1,436,321	\$ 25,165
Special Education:	2.500	229,094	-
Vocational Education:	-	-	-
Extra Curricular Education:	0.200	2,804	-
English Language Development:	0.192	20,383	-
Talented & Gifted Education:	0.300	8,068	-
Student Services:	-	39,296	-
Instructional Staff Support:	0.200	-	4,484
Library Services:	3.000	21,244	-
School Administration:	1.250	277,627	3,537
Operations and Maintenance:	0.500	76,483	2,155
Health Room:	-	23,201	-
Utilities:	-	39,845	-
TOTALS:	23.143	\$ 2,174,366	\$ 35,341

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: 448

119 BEAR CREEK ELEMENTARY			
	Staff	Total Budget \$3,248,719	
		non-SRA	SRA
Regular Education:	22.000	\$ 2,116,593	\$ 13,416
Special Education:	5.998	396,422	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,262	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.266	11,178	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	926
Library Services:	1.000	107,280	-
School Administration:	3.250	312,399	578
Operations and Maintenance:	2.000	123,421	1,000
Health Room:	0.563	25,475	-
Utilities:	-	94,473	-
TOTALS:	35.377	\$ 3,232,799	\$ 15,920

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.bvsd.org>

Projected Enrollment: 371

120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,156,509	
		non-SRA	SRA
Regular Education:	22.250	\$ 2,109,436	\$ 22,047
Special Education:	3.756	253,148	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,736	-
English Language Development:	1.000	101,672	-
Talented & Gifted Education:	0.235	9,875	-
Student Services:	0.400	52,395	-
Instructional Staff Support:	-	-	6,859
Library Services:	1.000	106,679	-
School Administration:	3.050	268,569	-
Operations and Maintenance:	2.000	124,806	3,226
Health Room:	0.500	22,624	-
Utilities:	-	69,437	-
TOTALS:	34.191	\$ 3,124,377	\$ 32,132

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.bvsd.org/>

Projected Enrollment: 416

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$2,906,818	
		non-SRA	SRA
Regular Education:	21.575	\$ 2,069,960	\$ 15,585
Special Education:	1.125	115,215	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.249	10,465	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	1,442
Library Services:	1.000	111,431	-
School Administration:	3.125	314,764	-
Operations and Maintenance:	2.000	113,536	2,488
Health Room:	0.563	25,223	-
Utilities:	-	87,413	-
TOTALS:	29.937	\$ 2,887,303	\$ 19,515

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: 483

124 COLUMBINE ELEMENTARY			
	Staff	Total Budget \$4,598,435	
		non-SRA	SRA
Regular Education:	28.789	\$ 2,675,847	\$ 40,204
Special Education:	3.717	350,601	300
Vocational Education:	-	-	-
Extra Curricular Education:	-	612	-
English Language Development:	5.400	551,531	-
Talented & Gifted Education:	0.829	72,634	500
Student Services:	0.400	52,395	-
Instructional Staff Support:	-	-	2,398
Library Services:	1.000	138,237	-
School Administration:	3.775	367,871	9,326
Operations and Maintenance:	2.500	149,351	5,850
Health Room:	0.563	24,374	-
Utilities:	-	156,404	-
TOTALS:	46.973	\$ 4,539,857	\$ 58,578

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: 248

193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,257,354	
		non-SRA	SRA
Regular Education:	14.674	\$ 1,393,862	\$ 14,628
Special Education:	1.000	102,546	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,976	-
English Language Development:	0.750	76,734	-
Talented & Gifted Education:	0.160	6,724	-
Student Services:	0.800	65,614	-
Instructional Staff Support:	-	-	3,115
Library Services:	0.500	66,280	-
School Administration:	3.000	289,941	1,335
Operations and Maintenance:	2.000	125,672	1,254
Health Room:	0.375	16,235	-
Utilities:	-	90,438	-
TOTALS:	23.259	\$ 2,237,022	\$ 20,332

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.bvds.org/>

Projected Enrollment: 272

164 CREEKSIDE ELEMENTARY			
	Staff	Total Budget \$2,844,629	
		non-SRA	SRA
Regular Education:	18.640	\$ 1,714,702	\$ 13,539
Special Education:	5.437	353,144	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	1.400	143,759	-
Talented & Gifted Education:	0.179	7,522	150
Student Services:	0.400	52,395	800
Instructional Staff Support:	-	-	1,500
Library Services:	0.450	53,598	500
School Administration:	2.875	261,048	569
Operations and Maintenance:	2.000	122,917	3,300
Health Room:	0.250	11,765	-
Utilities:	-	103,421	-
TOTALS:	31.631	\$ 2,824,271	\$ 20,358

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.bvds.org/>

Projected Enrollment: 582

127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,143,367	
		non-SRA	SRA
Regular Education:	29.866	\$ 2,875,482	\$ 17,784
Special Education:	1.962	176,599	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	7,311	-
English Language Development:	2.300	234,397	-
Talented & Gifted Education:	0.356	14,522	-
Student Services:	0.400	52,395	-
Instructional Staff Support:	-	-	803
Library Services:	1.000	132,036	-
School Administration:	4.125	343,943	-
Operations and Maintenance:	2.750	160,997	1,828
Health Room:	0.625	27,056	-
Utilities:	-	98,214	-
TOTALS:	43.384	\$ 4,122,952	\$ 20,415

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: 415

130 DOUGLASS ELEMENTARY			
	Staff	Total Budget \$2,855,891	
		non-SRA	SRA
Regular Education:	20.111	\$ 1,930,398	\$ 9,321
Special Education:	2.331	211,833	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,132	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.255	10,716	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	107,280	-
School Administration:	3.125	299,904	-
Operations and Maintenance:	2.500	142,157	-
Health Room:	0.563	26,124	-
Utilities:	-	72,730	-
TOTALS:	30.185	\$ 2,846,570	\$ 9,321

Ethnicity		2017-18	
American Indian	2	0.5%	
African American	4	0.9%	
Caucasian	348	81.7%	
Asian	8	1.9%	
Hispanic	27	6.3%	
Native Hawaiian	-	0.0%	
Multi	37	8.7%	
Gender		2017-18	
Female	212	49.8%	
Male	214	50.2%	
Special Programs		2017-18	
Emerging Bilingual (ELL)	3	0.7%	
Free/Reduced Lunch	25	5.9%	
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: 385

132 EISENHOWER ELEMENTARY			
	Staff	Total Budget \$3,175,551	
		non-SRA	SRA
Regular Education:	20.900	\$ 2,010,638	\$ 17,008
Special Education:	4.902	318,942	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	1.200	122,295	-
Talented & Gifted Education:	0.250	10,506	-
Student Services:	0.300	39,296	100
Instructional Staff Support:	-	-	1,080
Library Services:	1.000	97,081	-
School Administration:	3.000	272,201	680
Operations and Maintenance:	2.500	153,156	1,000
Health Room:	0.563	22,030	-
Utilities:	-	109,538	-
TOTALS:	34.615	\$ 3,155,683	\$ 19,868

Ethnicity		2017-18	
American Indian	-	0.0%	
African American	4	1.0%	
Caucasian	280	72.7%	
Asian	21	5.5%	
Hispanic	47	12.2%	
Native Hawaiian	1	0.3%	
Multi	32	8.3%	
Gender		2017-18	
Female	182	47.3%	
Male	203	52.7%	
Special Programs		2017-18	
Emerging Bilingual (ELL)	52	13.5%	
Free/Reduced Lunch	83	21.6%	
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.bvdsd.org/>

Projected Enrollment: 360

134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,537,321	
		non-SRA	SRA
Regular Education:	25.150	\$ 2,355,131	\$ 36,328
Special Education:	3.684	303,630	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,822	-
English Language Development:	1.700	173,612	-
Talented & Gifted Education:	0.243	10,212	602
Student Services:	0.766	73,101	-
Instructional Staff Support:	-	-	3,570
Library Services:	0.500	53,040	-
School Administration:	3.125	270,730	251
Operations and Maintenance:	2.500	152,590	7,020
Health Room:	0.500	20,117	-
Utilities:	-	71,565	-
TOTALS:	38.168	\$ 3,489,550	\$ 47,771

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.bvdsd.org

Projected Enrollment: 419

156 FIRESIDE ELEMENTARY			
	Staff	Total Budget \$3,287,027	
		non-SRA	SRA
Regular Education:	21.574	\$ 2,106,776	\$ 26,256
Special Education:	4.466	306,501	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,672	-
English Language Development:	1.000	102,154	-
Talented & Gifted Education:	0.253	10,632	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	7,300
Library Services:	1.000	107,280	700
School Administration:	3.125	273,391	1,000
Operations and Maintenance:	2.500	153,156	3,300
Health Room:	0.500	21,895	-
Utilities:	-	124,718	-
TOTALS:	34.718	\$ 3,248,471	\$ 38,556

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: 245

136 FLATIRONS ELEMENTARY			
	Staff	Total Budget \$2,038,809	
		non-SRA	SRA
Regular Education:	14.039	\$ 1,333,457	\$ 7,105
Special Education:	1.000	103,147	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.151	6,159	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	715
Library Services:	0.500	59,486	-
School Administration:	3.000	290,728	385
Operations and Maintenance:	2.000	117,360	842
Health Room:	0.500	23,201	-
Utilities:	-	56,928	-
TOTALS:	21.490	\$ 2,029,762	\$ 9,047

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: 493

138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$3,603,711	
		non-SRA	SRA
Regular Education:	24.484	\$ 2,349,803	\$ 13,020
Special Education:	6.250	407,894	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	0.700	71,700	-
Talented & Gifted Education:	0.311	13,069	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	830
Library Services:	1.000	124,518	-
School Administration:	3.250	279,786	-
Operations and Maintenance:	3.000	178,901	3,041
Health Room:	0.563	24,374	-
Utilities:	-	97,479	-
TOTALS:	39.858	\$ 3,586,820	\$ 16,891

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: 19

141 GOLD HILL ELEMENTARY			
	Staff	Total Budget \$324,390	
		non-SRA	SRA
Regular Education:	2.168	\$ 220,619	\$ 2,848
Special Education:	0.400	30,110	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,415	-
English Language Development:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	26
Library Services:	-	-	54
School Administration:	0.614	44,581	-
Operations and Maintenance:	0.250	12,660	1,072
Health Room:	-	-	-
Utilities:	-	9,005	-
TOTALS:	3.432	\$ 320,390	\$ 4,000

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: 337

144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$2,971,981	
		non-SRA	SRA
Regular Education:	18.760	\$ 1,834,358	\$ 21,689
Special Education:	6.510	467,117	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,672	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.219	9,203	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	3,000
Library Services:	1.000	73,441	-
School Administration:	3.000	245,888	300
Operations and Maintenance:	2.500	151,078	5,308
Health Room:	0.500	23,201	-
Utilities:	-	95,430	-
TOTALS:	32.789	\$ 2,941,684	\$ 30,297

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.bvsd.org>

Projected Enrollment: 299

192 HIGH PEAKS ELEMENTARY			
	Staff	Total Budget \$2,078,773	
		non-SRA	SRA
Regular Education:	14.901	\$ 1,433,718	\$ 20,626
Special Education:	0.625	57,155	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,676	-
English Language Development:	0.700	71,459	-
Talented & Gifted Education:	0.189	7,943	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	860
Library Services:	0.350	37,236	178
School Administration:	3.125	270,424	3,480
Operations and Maintenance:	1.250	76,483	1,744
Health Room:	0.300	13,920	-
Utilities:	-	40,575	-
TOTALS:	21.740	\$ 2,051,885	\$ 26,888

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.bvsd.org>

Projected Enrollment: 17

147 JAMESTOWN ELEMENTARY			
	Staff	Total Budget \$310,444	
		non-SRA	SRA
Regular Education:	2.168	\$ 220,619	\$ 4,000
Special Education:	0.200	15,055	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,370	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.012	504	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	0.600	45,533	-
Operations and Maintenance:	0.250	15,719	-
Health Room:	-	-	-
Utilities:	-	5,644	-
TOTALS:	3.230	\$ 306,444	\$ 4,000

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: 422

150 KOHL ELEMENTARY			
	Staff	Total Budget \$3,425,323	
		non-SRA	SRA
Regular Education:	22.125	\$ 2,128,764	\$ 14,506
Special Education:	7.311	559,558	1,400
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,240	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.267	11,221	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	126,639	-
School Administration:	3.375	307,882	500
Operations and Maintenance:	2.500	147,081	4,800
Health Room:	0.375	16,235	-
Utilities:	-	64,201	-
TOTALS:	37.253	\$ 3,404,117	\$ 21,206

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: 466

153 LAFAYETTE ELEMENTARY			
	Staff	Total Budget \$3,617,111	
		non-SRA	SRA
Regular Education:	24.195	\$ 2,366,725	\$ 16,471
Special Education:	4.095	270,572	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,808	-
English Language Development:	1.000	102,152	-
Talented & Gifted Education:	1.282	133,200	-
Student Services:	0.550	53,442	-
Instructional Staff Support:	-	-	2,703
Library Services:	1.000	132,571	1,000
School Administration:	3.375	297,514	-
Operations and Maintenance:	2.500	149,942	4,000
Health Room:	0.563	25,223	-
Utilities:	-	57,788	-
TOTALS:	38.560	\$ 3,592,937	\$ 24,174

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.bvbsd.org>

Projected Enrollment: 551

157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$4,012,635	
		non-SRA	SRA
Regular Education:	28.185	\$ 2,714,201	\$ 28,123
Special Education:	5.764	413,659	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	4,026	-
English Language Development:	0.700	71,459	-
Talented & Gifted Education:	0.317	13,322	-
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	3,128
Library Services:	1.000	132,036	-
School Administration:	4.000	351,578	3,024
Operations and Maintenance:	2.500	148,349	2,780
Health Room:	0.500	19,565	-
Utilities:	-	68,089	-
TOTALS:	43.266	\$ 3,975,580	\$ 37,055

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.bvbsd.org>

Projected Enrollment: 271

166 MESA ELEMENTARY			
	Staff	Total Budget \$2,032,382	
		non-SRA	SRA
Regular Education:	14.394	\$ 1,383,842	\$ 8,355
Special Education:	0.499	26,359	469
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,122	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.169	7,102	-
Student Services:	0.300	39,296	83
Instructional Staff Support:	-	-	1,454
Library Services:	0.500	48,486	-
School Administration:	3.000	295,946	632
Operations and Maintenance:	2.000	118,084	1,465
Health Room:	0.500	23,201	-
Utilities:	-	72,486	-
TOTALS:	21.362	\$ 2,019,924	\$ 12,458

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.bvsvd.org>

Projected Enrollment: 258

169 NEDERLAND ELEMENTARY			
	Staff	Total Budget \$2,441,206	
		non-SRA	SRA
Regular Education:	15.139	\$ 1,444,268	\$ 17,153
Special Education:	4.649	323,238	2,250
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,679	-
English Language Development:	0.200	20,623	-
Talented & Gifted Education:	0.154	6,471	100
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	1,200
Library Services:	0.500	46,819	-
School Administration:	3.000	271,099	-
Operations and Maintenance:	2.500	158,446	3,700
Health Room:	0.500	22,402	-
Utilities:	-	80,462	-
TOTALS:	26.942	\$ 2,416,803	\$ 24,403

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.bvsvd.org>

Projected Enrollment: 444

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$4,023,594	
		non-SRA	SRA
Regular Education:	26.423	\$ 2,477,422	\$ 42,182
Special Education:	3.509	295,952	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,262	-
English Language Development:	4.000	408,132	-
Talented & Gifted Education:	0.287	12,060	-
Student Services:	0.766	70,359	344
Instructional Staff Support:	-	-	4,091
Library Services:	1.000	124,014	-
School Administration:	3.125	298,803	4,900
Operations and Maintenance:	3.000	176,800	4,884
Health Room:	-	-	-
Utilities:	-	97,389	-
TOTALS:	42.110	\$ 3,967,193	\$ 56,401

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: 445

154 RYAN ELEMENTARY			
	Staff	Total Budget \$3,515,174	
		non-SRA	SRA
Regular Education:	22.330	\$ 2,164,425	\$ 30,424
Special Education:	7.038	455,059	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	350	-
English Language Development:	0.700	71,459	75
Talented & Gifted Education:	1.255	132,066	-
Student Services:	0.766	73,101	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	109,514	-
School Administration:	2.925	278,900	1,700
Operations and Maintenance:	2.000	120,563	3,500
Health Room:	0.463	18,937	-
Utilities:	-	55,101	-
TOTALS:	38.477	\$ 3,479,475	\$ 35,699

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: 355

131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$3,800,157	
		non-SRA	SRA
Regular Education:	24.465	\$ 2,284,092	\$ 41,149
Special Education:	6.337	530,106	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	394	-
English Language Development:	2.700	275,764	-
Talented & Gifted Education:	0.228	9,300	-
Student Services:	0.766	70,359	-
Instructional Staff Support:	-	-	2,000
Library Services:	0.250	21,257	-
School Administration:	3.425	341,762	2,540
Operations and Maintenance:	2.000	121,532	3,250
Health Room:	0.500	23,201	-
Utilities:	-	73,451	-
TOTALS:	40.671	\$ 3,751,218	\$ 48,939

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: 457

185 SUPERIOR ELEMENTARY			
	Staff	Total Budget \$2,991,463	
		non-SRA	SRA
Regular Education:	21.750	\$ 2,111,354	\$ 20,918
Special Education:	1.000	102,546	200
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,847	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.274	11,514	300
Student Services:	0.300	39,296	-
Instructional Staff Support:	-	-	3,546
Library Services:	1.000	132,036	-
School Administration:	3.125	274,964	210
Operations and Maintenance:	2.750	161,939	2,889
Health Room:	0.438	18,961	-
Utilities:	-	107,943	-
TOTALS:	30.637	\$ 2,963,400	\$ 28,063

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: 423

190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$3,793,605	
		non-SRA	SRA
Regular Education:	25.500	\$ 2,358,614	\$ 22,485
Special Education:	1.250	114,548	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	1,051	-
English Language Development:	4.500	458,606	-
Talented & Gifted Education:	0.289	12,144	-
Student Services:	0.400	52,395	28
Instructional Staff Support:	-	-	2,947
Library Services:	1.000	126,639	-
School Administration:	3.875	344,974	1,214
Operations and Maintenance:	2.750	168,023	874
Health Room:	0.563	24,374	-
Utilities:	-	104,689	-
TOTALS:	40.127	\$ 3,766,057	\$ 27,548

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.bvsd.org>

Projected Enrollment: 381

	196 WHITTIER ELEMENTARY		
	Staff	Total Budget \$3,576,702 non-SRA	SRA
Regular Education:	26.509	\$ 2,489,791	\$ 16,979
Special Education:	1.800	184,821	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,172	-
English Language Development:	2.300	234,277	-
Talented & Gifted Education:	0.272	11,430	-
Student Services:	0.400	52,395	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	102,572	-
School Administration:	3.125	274,812	-
Operations and Maintenance:	2.000	125,369	1,135
Health Room:	0.563	21,233	-
Utilities:	-	55,716	-
TOTALS:	37.969	\$ 3,558,588	\$ 18,114

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: 911

505 ASPEN CREEK K-8			
	Staff	Total Budget \$6,999,035	
		non-SRA	SRA
Regular Education:	42.646	\$ 4,187,548	\$ 54,866
Special Education:	17.713	1,250,363	1,200
Vocational Education:	-	-	-
Extra Curricular Education:	-	22,485	-
English Language Development:	0.700	70,497	-
Talented & Gifted Education:	0.415	17,438	2,000
Student Services:	1.800	234,800	300
Instructional Staff Support:	-	-	6,658
Library Services:	1.000	107,262	4,251
School Administration:	6.750	607,334	2,130
Operations and Maintenance:	4.000	242,834	6,819
Health Room:	0.563	25,475	-
Utilities:	-	154,775	-
TOTALS:	75.587	\$ 6,920,811	\$ 78,224

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: 880

506 ELDORADO K-8			
	Staff	Total Budget \$6,482,714	
		non-SRA	SRA
Regular Education:	43.670	\$ 4,250,590	\$ 30,040
Special Education:	4.512	408,116	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	66,140	-
English Language Development:	1.400	143,159	-
Talented & Gifted Education:	0.406	17,061	-
Student Services:	1.800	198,029	500
Instructional Staff Support:	-	-	9,963
Library Services:	1.000	124,014	250
School Administration:	7.125	702,291	1,000
Operations and Maintenance:	5.250	314,351	7,000
Health Room:	0.563	24,374	-
Utilities:	-	185,836	-
TOTALS:	65.726	\$ 6,433,961	\$ 48,753

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.bvsd.org>

Projected Enrollment: 12

507 HALCYON			
	Staff	Total Budget \$356,510	
		non-SRA	SRA
Regular Education:	-	\$ 1,203	\$ 1,274
Special Education:	3.000	307,756	1,964
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	66
Library Services:	-	-	-
School Administration:	-	840	-
Operations and Maintenance:	0.375	19,658	309
Health Room:	-	-	-
Utilities:	-	23,440	-
TOTALS:	3.375	\$ 352,897	\$ 3,613

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.bvsd.org>

Projected Enrollment: 437

509 MEADOWLARK K-8			
	Staff	Total Budget \$3,871,285	
		non-SRA	SRA
Regular Education:	21.675	\$ 2,085,568	\$ 42,610
Special Education:	7.666	599,125	1,200
Vocational Education:	-	-	-
Extra Curricular Education:	-	19,105	-
English Language Development:	0.300	30,214	-
Talented & Gifted Education:	0.254	10,360	3,512
Student Services:	1.000	81,018	600
Instructional Staff Support:	-	-	7,075
Library Services:	1.000	122,811	2,000
School Administration:	5.500	502,446	3,341
Operations and Maintenance:	3.750	220,031	8,000
Health Room:	0.500	22,624	-
Utilities:	-	109,645	-
TOTALS:	41.645	\$ 3,802,947	\$ 68,338

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: 783

502 MONARCH K-8 SCHOOL			
	Staff	Total Budget \$6,315,031	
		non-SRA	SRA
Regular Education:	39.902	\$ 3,894,217	\$ 33,751
Special Education:	10.692	795,742	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	28,142	-
English Language Development:	1.500	151,064	-
Talented & Gifted Education:	0.372	15,633	300
Student Services:	1.800	187,095	350
Instructional Staff Support:	-	-	7,600
Library Services:	1.000	111,282	1,000
School Administration:	6.345	607,865	4,300
Operations and Maintenance:	3.500	208,312	1,900
Health Room:	0.500	23,201	-
Utilities:	-	242,777	-
TOTALS:	65.611	\$ 6,265,330	\$ 49,701

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: 242

503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$3,259,793	
		non-SRA	SRA
Regular Education:	16.130	\$ 1,604,823	\$ 31,615
Special Education:	7.000	500,265	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	34,565	-
English Language Development:	0.200	20,383	-
Talented & Gifted Education:	0.254	22,299	-
Student Services:	0.800	85,509	150
Instructional Staff Support:	-	-	7,265
Library Services:	1.375	122,922	-
School Administration:	5.500	534,490	4,465
Operations and Maintenance:	3.000	157,146	6,300
Health Room:	-	-	-
Utilities:	-	127,596	-
TOTALS:	34.259	\$ 3,209,998	\$ 49,795

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: 87

461 BOULDER UNIVERSAL			
	Staff	Total Budget \$797,059	
		non-SRA	SRA
Regular Education:	3.040	\$ 310,848	\$ -
Special Education:	0.600	61,528	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.008	335	-
Student Services:	2.000	172,286	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	2.450	252,062	-
Operations and Maintenance:	-	-	-
Health Room:	-	-	-
Utilities:	-	-	-
TOTALS:	8.098	\$ 797,059	\$ -

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: 670

252 ANGEVINE MIDDLE			
	Staff	Total Budget \$5,577,721	
		non-SRA	SRA
Regular Education:	32.410	\$ 3,194,473	\$ 56,386
Special Education:	6.991	553,794	2,000
Vocational Education:	-	-	-
Extra Curricular Education:	-	30,855	-
English Language Development:	2.800	285,355	-
Talented & Gifted Education:	1.219	81,621	-
Student Services:	2.000	228,939	500
Instructional Staff Support:	-	-	8,000
Library Services:	1.000	97,918	5,000
School Administration:	5.978	618,219	10,985
Operations and Maintenance:	3.750	221,578	9,000
Health Room:	-	-	-
Utilities:	-	173,098	-
TOTALS:	56.148	\$ 5,485,850	\$ 91,871

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: 545

225 BROOMFIELD HEIGHTS MIDDLE			
	Staff	Total Budget \$4,492,161	
		non-SRA	SRA
Regular Education:	25.784	\$ 2,564,019	\$ 37,329
Special Education:	8.748	637,997	906
Vocational Education:	-	-	-
Extra Curricular Education:	-	25,089	-
English Language Development:	0.830	85,032	-
Talented & Gifted Education:	0.175	7,354	340
Student Services:	2.500	224,117	755
Instructional Staff Support:	-	-	4,514
Library Services:	1.000	102,535	3,399
School Administration:	5.000	475,746	1,258
Operations and Maintenance:	3.000	188,227	5,288
Health Room:	-	-	-
Utilities:	-	128,256	-
TOTALS:	47.037	\$ 4,438,372	\$ 53,789

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: 669

240 CASEY MIDDLE			
	Staff	Total Budget \$5,318,690	
		non-SRA	SRA
Regular Education:	33.282	\$ 3,278,361	\$ 49,897
Special Education:	5.218	469,257	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	17,721	-
English Language Development:	3.500	356,933	-
Talented & Gifted Education:	0.219	8,934	-
Student Services:	2.500	253,354	513
Instructional Staff Support:	-	-	1,018
Library Services:	1.000	132,036	1,204
School Administration:	5.000	435,558	500
Operations and Maintenance:	3.250	187,228	6,735
Health Room:	-	-	-
Utilities:	-	119,441	-
TOTALS:	53.969	\$ 5,258,823	\$ 59,867

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: 646

250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$4,776,620	
		non-SRA	SRA
Regular Education:	30.179	\$ 2,999,908	\$ 37,904
Special Education:	2.830	290,168	700
Vocational Education:	-	-	-
Extra Curricular Education:	-	25,795	-
English Language Development:	1.830	186,703	-
Talented & Gifted Education:	0.215	8,768	1,565
Student Services:	2.500	265,093	500
Instructional Staff Support:	-	-	8,204
Library Services:	1.000	118,972	4,903
School Administration:	4.500	455,694	2,599
Operations and Maintenance:	3.500	206,273	4,013
Health Room:	-	-	-
Utilities:	-	158,858	-
TOTALS:	46.554	\$ 4,716,232	\$ 60,388

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: 659

254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$4,824,199 non-SRA	SRA
Regular Education:	29.140	\$ 2,935,146	\$ 46,754
Special Education:	7.042	556,220	550
Vocational Education:	-	-	-
Extra Curricular Education:	-	30,350	-
English Language Development:	0.670	68,198	220
Talented & Gifted Education:	0.215	9,034	300
Student Services:	2.000	247,711	1,000
Instructional Staff Support:	-	-	3,300
Library Services:	1.000	138,237	7,000
School Administration:	5.000	447,986	-
Operations and Maintenance:	3.250	189,849	3,000
Health Room:	-	-	-
Utilities:	-	139,344	-
TOTALS:	48.317	\$ 4,762,075	\$ 62,124

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: 488

230 MANHATTAN MIDDLE			
	Staff	Total Budget \$4,434,088 non-SRA	SRA
Regular Education:	23.010	\$ 2,301,348	\$ 39,920
Special Education:	8.979	703,748	710
Vocational Education:	-	-	-
Extra Curricular Education:	-	20,367	-
English Language Development:	1.670	170,589	600
Talented & Gifted Education:	0.157	6,599	500
Student Services:	2.500	233,041	600
Instructional Staff Support:	-	-	2,770
Library Services:	1.000	121,466	6,000
School Administration:	5.000	481,159	1,680
Operations and Maintenance:	3.000	188,779	3,886
Health Room:	-	-	-
Utilities:	-	150,326	-
TOTALS:	45.316	\$ 4,377,422	\$ 56,666

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.bvds.org/Pages/default.aspx>

Projected Enrollment: 627

260 PLATT MIDDLE			
	Staff	Total Budget \$4,441,836	
		non-SRA	SRA
Regular Education:	29.120	\$ 2,859,907	\$ 44,743
Special Education:	4.479	335,368	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	33,642	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.205	8,616	300
Student Services:	2.000	227,610	400
Instructional Staff Support:	-	-	1,500
Library Services:	1.000	116,531	300
School Administration:	5.000	443,480	-
Operations and Maintenance:	3.750	214,681	5,984
Health Room:	-	-	-
Utilities:	-	148,274	-
TOTALS:	45.554	\$ 4,388,109	\$ 53,727

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.bvds.org/>

Projected Enrollment: 554

270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,136,804	
		non-SRA	SRA
Regular Education:	25.083	\$ 2,471,659	\$ 33,285
Special Education:	5.150	330,845	900
Vocational Education:	-	-	-
Extra Curricular Education:	-	25,708	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.182	7,649	-
Student Services:	1.960	268,322	383
Instructional Staff Support:	-	-	6,413
Library Services:	1.000	120,981	4,142
School Administration:	5.000	486,316	-
Operations and Maintenance:	3.000	172,375	5,807
Health Room:	-	-	-
Utilities:	-	202,019	-
TOTALS:	41.375	\$ 4,085,874	\$ 50,930

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: 100

440 ARAPAHOE RIDGE HIGH SCH			
	Staff	Total Budget \$1,976,072	
		non-SRA	SRA
Regular Education:	8.260	\$ 801,327	\$ 13,967
Special Education:	0.700	73,345	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	22,928	-
English Language Development:	2.000	204,426	-
Talented & Gifted Education:	0.011	463	-
Student Services:	0.700	58,827	200
Instructional Staff Support:	-	-	2,252
Library Services:	0.875	93,645	-
School Administration:	5.000	618,421	398
Operations and Maintenance:	1.000	48,272	1,382
Health Room:	-	-	-
Utilities:	-	36,219	-
TOTALS:	18.546	\$ 1,957,873	\$ 18,199

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: 2,050

310 BOULDER HIGH SCHOOL			
	Staff	Total Budget \$13,490,898	
		non-SRA	SRA
Regular Education:	87.100	\$ 8,806,359	\$ 174,085
Special Education:	14.287	1,065,841	2,059
Vocational Education:	0.800	81,530	7,006
Extra Curricular Education:	-	110,195	-
English Language Development:	3.200	324,557	902
Talented & Gifted Education:	0.454	30,705	-
Student Services:	5.500	570,712	421
Instructional Staff Support:	-	-	9,000
Library Services:	2.000	160,503	-
School Administration:	12.750	1,213,613	12,500
Operations and Maintenance:	10.500	567,048	22,000
Health Room:	-	-	-
Utilities:	-	331,862	-
TOTALS:	136.591	\$ 13,262,925	\$ 227,973

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: 1,574

315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$10,490,118	
		non-SRA	SRA
Regular Education:	67.040	\$ 6,658,101	\$ 134,808
Special Education:	14.369	989,897	1,651
Vocational Education:	0.600	61,147	3,935
Extra Curricular Education:	-	99,862	-
English Language Development:	0.700	71,098	-
Talented & Gifted Education:	0.400	28,437	-
Student Services:	4.100	443,400	2,330
Instructional Staff Support:	-	-	4,395
Library Services:	1.600	134,764	-
School Administration:	10.350	1,051,527	5,218
Operations and Maintenance:	8.600	480,623	9,541
Health Room:	-	-	-
Utilities:	-	309,384	-
TOTALS:	107.759	\$ 10,328,240	\$ 161,878

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: 1,220

320 CENTAURUS HIGH SCHOOL			
	Staff	Total Budget \$9,946,549	
		non-SRA	SRA
Regular Education:	58.173	\$ 5,802,061	\$ 115,375
Special Education:	15.383	1,209,007	3,372
Vocational Education:	0.600	61,147	5,876
Extra Curricular Education:	-	109,709	-
English Language Development:	2.200	223,967	1,568
Talented & Gifted Education:	1.353	136,146	1,255
Student Services:	4.900	475,918	998
Instructional Staff Support:	-	-	8,907
Library Services:	1.000	132,036	-
School Administration:	9.500	971,823	2,946
Operations and Maintenance:	6.500	366,343	19,458
Health Room:	-	-	-
Utilities:	-	298,637	-
TOTALS:	99.609	\$ 9,786,794	\$ 159,755

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: 2,223

330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$13,892,036	
		non-SRA	SRA
Regular Education:	92.910	\$ 9,258,653	\$ 140,387
Special Education:	16.213	1,157,676	3,000
Vocational Education:	0.200	20,383	-
Extra Curricular Education:	-	142,397	-
English Language Development:	1.200	122,535	-
Talented & Gifted Education:	0.477	31,672	3,000
Student Services:	5.900	618,872	2,000
Instructional Staff Support:	-	-	17,500
Library Services:	2.000	133,644	-
School Administration:	13.108	1,192,220	5,894
Operations and Maintenance:	10.000	554,875	12,495
Health Room:	-	-	-
Utilities:	-	474,833	-
TOTALS:	142.008	\$ 13,707,760	\$ 184,276

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: 1,717

360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$11,126,080	
		non-SRA	SRA
Regular Education:	70.574	\$ 7,115,605	\$ 131,482
Special Education:	15.314	1,127,615	1,361
Vocational Education:	0.800	81,530	7,865
Extra Curricular Education:	-	120,243	-
English Language Development:	0.650	66,422	450
Talented & Gifted Education:	0.414	29,022	349
Student Services:	3.800	420,729	999
Instructional Staff Support:	-	-	7,278
Library Services:	1.800	149,801	1,996
School Administration:	10.500	1,045,474	20,906
Operations and Maintenance:	9.000	516,688	8,629
Health Room:	-	-	-
Utilities:	-	271,636	-
TOTALS:	112.852	\$ 10,944,765	\$ 181,315

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.bvgsd.org/>

Projected Enrollment: 304

350 NEW VISTA HIGH SCHOOL			
	Staff	Total Budget \$2,742,740	
		non-SRA	SRA
Regular Education:	14.060	\$ 1,394,364	\$ 12,079
Special Education:	2.000	205,090	301
Vocational Education:	-	-	-
Extra Curricular Education:	-	68,390	-
English Language Development:	0.400	40,524	-
Talented & Gifted Education:	0.231	21,332	-
Student Services:	0.600	61,698	171
Instructional Staff Support:	-	-	-
Library Services:	1.375	151,996	-
School Administration:	4.550	505,686	1,497
Operations and Maintenance:	3.000	183,169	2,601
Health Room:	-	-	-
Utilities:	-	93,842	-
TOTALS:	26.216	\$ 2,726,091	\$ 16,649

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%	



Our Schools (continued)

Charter Schools

Boulder Preparatory High School

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

Projected Enrollment: 80

	Total Budget \$1,135,112	
	General Fund	Charter
Regular Education:	\$ -	\$ 836,398
Special Education:	101,343	124,580
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	1,013
Instructional Staff Support:	-	-
General Administration Support:	-	20,738
School Administration:	-	-
Business Services:	-	11,702
Maintenance:	-	-
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	39,338
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 101,343	\$ 1,033,769

Ethnicity		2017-18	
American Indian	-	0.0%	
African American	-	0.0%	
Caucasian	61	76.3%	
Asian	-	0.0%	
Hispanic	14	17.5%	
Native Hawaiian	1	1.3%	
Multi	4	5.0%	
Gender		2017-18	
Female	36	45.0%	
Male	44	55.0%	
Special Programs		2017-18	
Emerging Bilingual (ELL)	3	3.8%	
Free/Reduced Lunch	34	42.5%	
Special Education	8	10.0%	
Talented and Gifted	4	5.0%	
Out of District	33	41.3%	

Horizons K-8

<http://horizonsk8school.org/>

Projected Enrollment: 348

	Total Budget \$3,813,614	
	General Fund	Charter
Regular Education:	\$ -	\$ 3,152,840
Special Education:	-	156,311
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	3,145
Instructional Staff Support:	-	-
General Administration Support:	-	65,503
School Administration:	-	-
Business Services:	-	36,963
Maintenance:	-	181,688
Utilities:	54,906	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	154,497
Enterprise:	-	7,761
Curriculum/Staff Development:	-	-
TOTALS:	\$ 54,906	\$ 3,758,708

Ethnicity		2017-18	
American Indian	1	0.3%	
African American	1	0.3%	
Caucasian	299	85.9%	
Asian	5	1.4%	
Hispanic	24	6.9%	
Native Hawaiian	1	0.3%	
Multi	17	4.9%	
Gender		2017-18	
Female	166	47.7%	
Male	182	52.3%	
Special Programs		2017-18	
Emerging Bilingual (ELL)	4	1.1%	
Free/Reduced Lunch	17	4.9%	
Special Education	42	12.1%	
Talented and Gifted	2	0.6%	
Out of District	6	1.7%	



Our Schools (continued)

Charter Schools (continued)

Peak to Peak K-12

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

Projected Enrollment: 1,445

	Total Budget \$16,710,521	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	14,800,028
Special Education:	-	702,325
Vocational Education:	-	-
English Language Development:	-	352,568
Extra Curricular Education:	-	-
Talented & Gifted:	-	17,593
Library Services:	-	-
Student Support Services:	-	7,785
Instructional Staff Support:	-	-
General Administration Support:	-	263,005
School Administration:	-	-
Business Services:	-	113,633
Maintenance:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	453,584
Health Room:	-	-
Curriculum/Staff Development:	-	-
	\$ -	\$ 16,710,521

Ethnicity		2017-18	
American Indian	1	0.1%	
African American	7	0.5%	
Caucasian	1,013	70.1%	
Asian	207	14.3%	
Hispanic	135	9.3%	
Native Hawaiian	4	0.3%	
Multi	78	5.4%	
Gender		2017-18	
Female	703	48.7%	
Male	742	51.3%	
Special Programs		2017-18	
Emerging Bilingual (ELL)	28	1.9%	
Free/Reduced Lunch	119	8.2%	
Special Education	68	4.7%	
Talented and Gifted	381	26.4%	
Out of District	453	31.3%	

Summit Middle School

<http://sum.bvdsd.org>

Projected Enrollment: 357

	Total Budget \$3,693,187	
	General Fund	Charter
Regular Education:	\$ -	\$ 1,659,254
Special Education:	-	221,276
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	60,112
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	109,387
Instructional Staff Support:	-	107,785
General Administration Support:	-	73,388
School Administration:	-	543,452
Business Services:	-	39,832
Maintenance:	94,303	540,200
Utilities:	54,126	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	181,709
Enterprise:	-	8,363
Curriculum/Staff Development:	-	-
TOTALS:	\$ 148,429	\$ 3,544,758

Ethnicity		2017-18	
American Indian	-	0.0%	
African American	2	0.6%	
Caucasian	225	63.0%	
Asian	67	18.8%	
Hispanic	22	6.2%	
Native Hawaiian	1	0.3%	
Multi	40	11.2%	
Gender		2017-18	
Female	174	48.7%	
Male	183	51.3%	
Special Programs		2017-18	
Emerging Bilingual (ELL)	7	2.0%	
Free/Reduced Lunch	11	3.1%	
Special Education	10	2.8%	
Talented and Gifted	148	41.5%	
Out of District	1	0.3%	



Our Schools (continued)

Charter Schools (continued)

Justice High

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

Projected Enrollment: 79

	Total Budget \$1,052,693	
	General Fund	Charter
Regular Education:	\$ -	\$ 417,343
Special Education:	101,343	98,226
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	9,310
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	26,403
Instructional Staff Support:	-	-
General Administration Support:	-	18,926
School Administration:	-	157,173
Business Services:	-	46,440
Maintenance:	-	25,281
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	113,568
Central Support Services:	-	38,680
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 101,343	\$ 951,350

Ethnicity		2017-18	
American Indian	-	0.0%	
African American	4	5.1%	
Caucasian	23	29.1%	
Asian	-	0.0%	
Hispanic	48	60.8%	
Native Hawaiian	-	0.0%	
Multi	4	5.1%	
Gender		2017-18	
Female	25	31.6%	
Male	54	68.4%	
Special Programs		2017-18	
Emerging Bilingual (ELL)	19	24.1%	
Free/Reduced Lunch	73	92.4%	
Special Education	22	27.8%	
Talented and Gifted	1	1.3%	
Out of District	26	32.9%	



Boulder Valley School District

Excellence and Equity

FINANCIAL SECTION

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All Funds

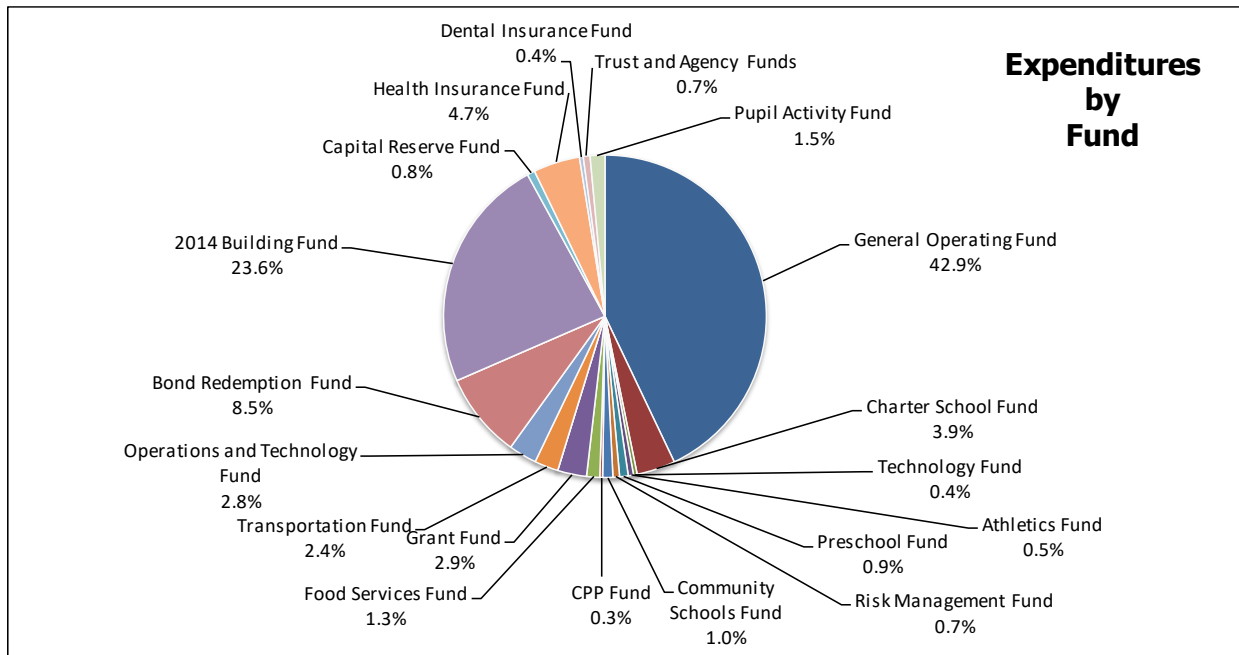
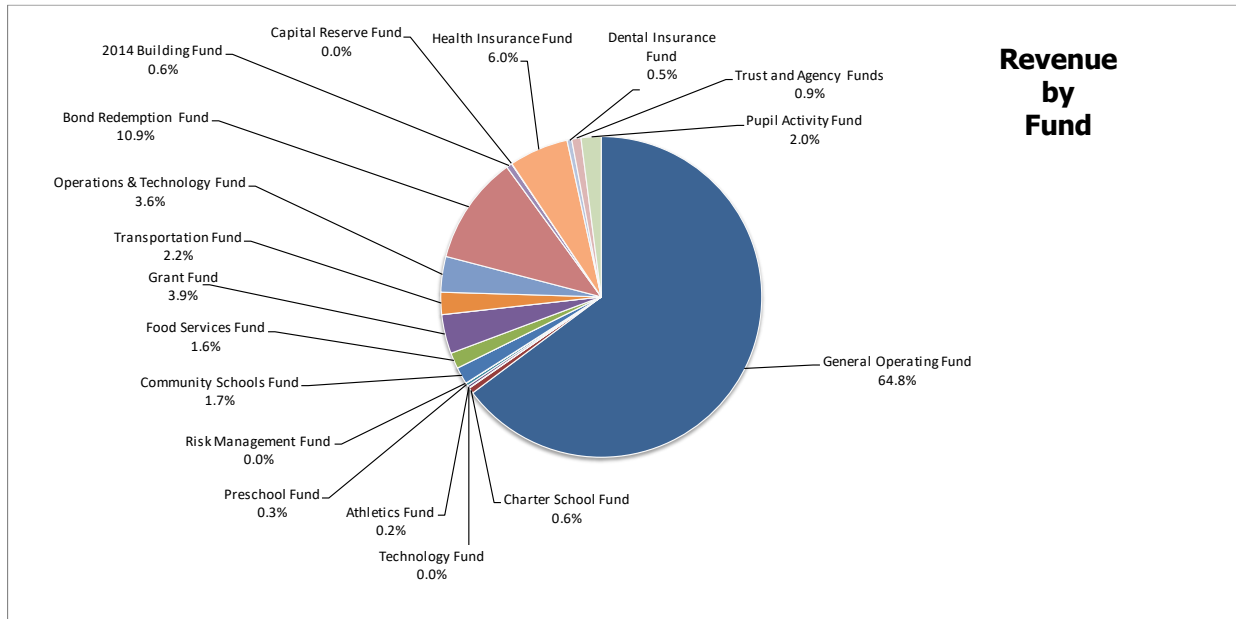
Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
Beginning Balance	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,927,057	\$ 393,090,339
Revenues	389,334,691	694,521,524	442,274,255	687,451,502	494,697,480
Transfers In	38,289,693	40,700,234	42,661,185	44,118,309	48,139,697
Total Resources	502,186,556	808,635,401	847,724,361	1,039,496,868	935,927,516
Expenditures	392,801,251	405,146,248	497,136,118	602,288,220	671,988,155
Emergency Reserves	-	-	-	-	27,615,748
Transfers Out	38,289,694	40,669,652	42,661,186	44,118,309	48,139,698
Total Uses	431,090,945	445,815,900	539,797,304	646,406,529	747,743,601
Ending Balance	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 393,090,339	\$ 188,183,915



All Funds (continued)

The following charts show that of the district's 21 funds, the General Operating Fund accounts for 64.8 percent of all revenues, while all other funds combined make up the difference. Nearly 43.0 percent of all district expenditures come from the General Operating Fund, with 57.0 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

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
FUND:					
General Operating Fund	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631
Charter School Fund	4,936,487	5,024,238	5,928,093	5,239,170	6,194,576
Technology Fund	1,297,893	2,490,457	1,799,130	2,304,185	2,381,340
Athletics Fund	307,556	103,263	114,675	267,137	423,047
Preschool Fund	648,211	148,041	229,796	447,346	377,234
Risk Management Fund	181,960	274,972	438,042	276,240	160,229
Community Schools Fund	723,584	1,350,473	2,030,541	2,144,604	3,370,524
CPP Fund	33,714	32,373	81,818	252,147	218,264
Food Services Fund*	187,102	29,867	113,920	163,068	198,072
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	14,364	30,581	-	-	-
Transportation Fund	894,884	724,040	415,278	437,017	883,459
Operations and Technology Fund	-	-	-	-	1,679,595
Bond Redemption Fund	24,492,573	24,822,129	33,532,514	38,491,424	48,173,528
2006 Building Fund	2,747,039	1,231,131	-	-	-
2014 Building Fund	-	-	277,155,593	213,889,151	279,402,989
Capital Reserve Fund	1,935,013	853,937	1,589,540	914,221	1,121,460
Health Insurance Fund	5,712,975	7,278,685	7,118,339	7,577,313	6,600,080
Dental Insurance Fund	445,490	595,583	650,299	690,020	652,120
Trust and Agency Funds	1,990,663	2,384,783	2,396,952	2,725,467	2,980,627
Pupil Activity Fund	2,887,330	2,898,247	2,918,618	3,519,556	3,675,564
GRAND TOTAL:	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,927,057	\$ 393,090,339

*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.



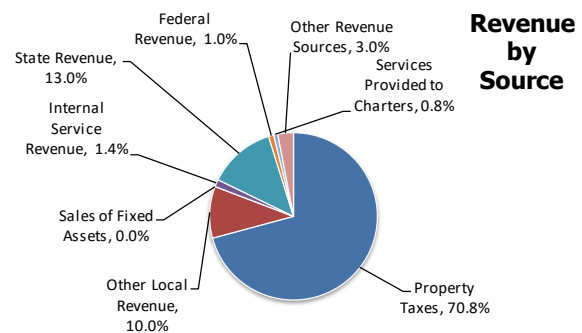
All Funds (continued)

Revenue Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
FUND:					
General Operating Fund	\$ 273,620,294	\$ 291,527,755	\$ 304,040,565	\$ 309,685,947	\$ 320,488,432
Charter School Fund	2,500,221	2,721,523	2,986,790	4,382,655	2,879,697
Technology Fund	1,229,615	243,354	344,537	433,680	240,330
Athletics Fund	1,187,590	1,224,473	1,251,273	\$1,274,414	\$1,204,236
Preschool Fund	809,960	1,282,358	1,515,811	1,496,141	1,427,267
Risk Management Fund	4,889,725	434,531	229,821	111,945	105,000
Community Schools Fund	6,319,973	7,045,816	7,544,975	8,295,148	8,480,422
CPP Fund	-	-	-	-	-
Food Services Fund	6,548,996	7,344,615	7,497,655	7,668,522	7,941,075
Grant Fund	11,294,568	12,033,721	11,546,654	12,042,037	19,500,000
Tuition-Based Preschool Fund	488,435	-	-	-	-
Transportation Fund	10,805,108	10,749,013	10,799,700	10,863,886	11,078,494
Operations and Technology Fund	-	-	-	9,839,777	17,772,738
Bond Redemption Fund	28,432,486	36,789,459	45,743,682	52,569,275	54,097,337
2006 Building Fund	34,050	737	-	-	-
2014 Building Fund	-	280,840,723	2,777,874	221,128,144	2,794,000
Capital Reserve Fund	83,811	132,123	1,293,819	2,075,427	201,452
Health Insurance Fund	26,475,728	26,956,130	28,287,135	28,848,634	29,535,000
Dental Insurance Fund	2,296,534	2,198,791	2,331,297	2,355,520	2,357,000
Trust and Agency Funds	3,562,561	3,833,720	4,300,444	4,694,323	4,595,000
Pupil Activity Fund	8,755,036	9,162,682	9,782,223	9,686,027	10,000,000
GRAND TOTAL:	\$ 389,334,691	\$ 694,521,524	\$ 442,274,255	\$ 687,451,502	\$ 494,697,480

Revenue Sources by Object

Property Taxes	\$ 350,235,574
Other Local Revenue	49,877,091
Sales of Fixed Assets	122,000
Internal Service Revenue	6,770,881
State Revenue	64,190,593
Federal Revenue	5,004,682
Services Provided to Charters	3,894,659
Other Revenue Sources	14,602,000
Total Revenue	\$ 494,697,480





All Funds (continued)

Transfers In Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
FUND:					
General Operating Fund	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274
Charter School Fund	20,182,574	21,386,904	22,239,451	22,503,190	22,907,095
Technology Fund	1,768,113	1,771,749	1,638,795	1,637,089	1,857,137
Athletics Fund	1,934,415	1,830,374	2,004,320	2,000,870	2,016,328
Preschool Fund	3,556,785	3,425,778	3,649,225	3,818,922	4,129,168
Risk Management Fund	3,386,226	3,395,831	3,395,075	4,396,679	4,596,678
Community Schools Fund	-	-	-	-	-
CPP Fund	1,094,973	1,748,881	1,801,018	1,709,108	1,764,210
Food Services Fund	405,017	494,925	757,402	595,446	857,616
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	2,577,212	2,826,619	3,957,620	4,410,268	4,974,089
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	2,461,346	2,765,266	1,619,724	1,843,981	4,003,102
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ 38,289,693	\$ 40,700,234	\$ 42,661,185	\$ 44,118,309	\$ 48,139,697



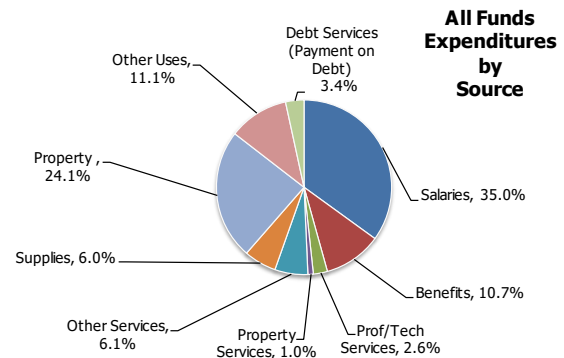
All Funds (continued)

Expenditure Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
FUND:					
General Operating Fund	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 262,010,850	\$ 288,523,070
Charter School Fund	22,595,044	23,204,572	25,915,164	25,930,439	25,980,311
Technology Fund	1,805,164	2,706,430	1,478,277	1,993,614	2,450,612
Athletics Fund	3,326,298	3,043,435	3,103,131	\$3,119,374	\$3,537,486
Preschool Fund	4,866,915	4,626,381	4,947,486	5,385,175	5,760,844
Risk Management Fund	8,182,939	3,667,292	3,786,698	4,624,635	4,455,641
Community Schools Fund	4,770,052	5,311,841	5,832,357	5,866,472	6,858,396
CPP Fund	1,063,726	1,650,729	1,591,435	1,696,651	1,879,742
Food Services Fund	6,939,928	7,755,487	8,205,910	8,228,964	8,828,264
Grant Fund	11,294,568	12,033,721	11,546,654	12,042,037	19,500,000
Tuition-Based Preschool Fund	472,218	-	-	-	-
Transportation Fund	13,553,164	13,884,394	14,735,581	14,827,712	16,031,411
Operations and Technology Fund	-	-	-	8,160,182	18,919,151
Bond Redemption Fund	28,102,930	28,079,074	40,784,772	42,887,171	57,405,212
2006 Building Fund	1,549,958	1,231,868	-	-	-
2014 Building Fund	-	3,685,131	66,044,315	155,614,306	158,383,128
Capital Reserve Fund	3,626,233	2,161,786	3,588,862	3,712,169	5,170,887
Health Insurance Fund	27,168,959	27,116,476	27,828,161	29,825,867	31,269,520
Dental Insurance Fund	2,376,852	2,144,075	2,291,576	2,393,420	2,590,480
Trust and Agency Funds	3,168,441	3,821,551	3,971,929	4,439,163	4,544,000
Pupil Activity Fund	8,744,119	9,142,311	9,181,285	9,530,019	9,900,000
GRAND TOTAL:	\$ 392,801,251	\$ 405,146,248	\$ 497,136,118	\$ 602,288,220	\$ 671,988,155

Expenditures by Object

Salaries	\$ 234,499,869
Benefits	72,040,246
Prof/Tech Services	17,379,165
Property Services	7,036,107
Other Services	40,985,684
Supplies	40,519,029
Property	162,252,100
Other Uses	74,591,422
Debt Services (Payment on Debt)	22,684,533
Total Expenditures	\$ 671,988,155





All Funds (continued)

Reserves Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	18,310,487
Charter School Fund	-	-	-	-	768,744
Technology Fund	-	-	-	-	543,518
Athletics Fund	-	-	-	-	106,125
Preschool Fund	-	-	-	-	172,825
Risk Management Fund	-	-	-	-	406,266
Community Schools Fund	-	-	-	-	205,752
CPP Fund	-	-	-	-	56,392
Food Services Fund	-	-	-	-	168,499
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	904,631
Operations and Technology Fund	-	-	-	-	533,182
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	155,127
Health Insurance Fund	-	-	-	-	4,865,560
Dental Insurance Fund	-	-	-	-	418,640
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 27,615,748



All Funds (continued)

Transfers Out Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
FUND:					
General Operating Fund	\$ 37,334,074	\$ 39,567,038	\$ 41,023,377	\$ 42,869,213	\$ 46,059,084
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	923,032	1,053,907	1,598,555	1,202,756	2,034,274
CPP Fund	32,588	48,707	39,254	46,340	46,340
Food Services Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ 38,289,694	\$ 40,669,652	\$ 42,661,186	\$ 44,118,309	\$ 48,139,698



All Funds (continued)

Ending Fund Balance Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
FUND:					
General Operating Fund	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 3,227,696
Charter School Fund	5,024,238	5,928,093	5,239,170	6,194,576	5,232,313
Technology Fund	2,490,457	1,799,130	2,304,185	2,381,340	1,484,677
Athletics Fund	103,263	114,675	267,137	423,047	-
Preschool Fund	148,041	229,796	447,346	377,234	-
Risk Management Fund	274,972	438,042	276,240	160,229	-
Community Schools Fund	1,350,473	2,030,541	2,144,604	3,370,524	2,752,524
CPP Fund	32,373	81,818	252,147	218,264	-
Food Services Fund	201,187	113,920	163,067	198,072	-
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	30,581	-	-	-	-
Transportation Fund	724,040	415,278	437,017	883,459	-
Operations and Technology Fund	-	-	-	1,679,595	-
Bond Redemption Fund	24,822,129	33,532,514	38,491,424	48,173,528	44,865,653
2006 Building Fund	1,231,131	-	-	-	-
2014 Building Fund	-	277,155,593	213,889,151	279,402,989	123,813,861
Capital Reserve Fund	853,937	1,589,540	914,221	1,121,460	-
Health Insurance Fund	5,019,744	7,118,339	7,577,313	6,600,080	-
Dental Insurance Fund	365,172	650,299	690,020	652,120	-
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
GRAND TOTAL:	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 393,090,339	\$ 188,183,915

** 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

	2017-18 Beginning Fund Balance	2017-18 Reserves	2017-18 Net Beginning Fund Balance	2017-18 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 34,597,631	\$ 18,310,487	\$ 16,287,144	\$ 3,227,696	\$ (13,059,448)	-80%
Charter School Fund	6,194,576	768,744	5,425,832	5,232,313	(193,519)	-4%
Technology Fund	2,381,340	543,518	1,837,822	1,484,677	(353,145)	-19%
Athletics Fund	423,047	106,125	316,922	-	(316,922)	0%
Preschool Fund	377,234	172,825	204,409	-	(204,409)	0%
Risk Management Fund	160,229	406,266	(246,037)	-	246,037	-100%
Community Schools Fund	3,370,524	205,752	3,164,772	2,752,524	(412,248)	-13%
CPP Fund	218,264	56,392	161,872	-	(161,872)	0%
Food Services Fund	198,072	168,499	29,573	-	(29,573)	0%
Grant Fund	-	-	-	-	-	0%
Tuition-Based Preschool Fund	-	-	-	-	-	0%
Transportation Fund	883,459	904,631	(21,172)	-	21,172	0%
Operations and Technology Fund	1,679,595	533,182	1,146,413	-	(1,146,413)	-100%
Bond Redemption Fund	48,173,528	-	48,173,528	44,865,653	(3,307,875)	0%
2006 Building Fund	-	-	-	-	-	0%
2014 Building Fund	279,402,989	-	279,402,989	123,813,861	(155,589,128)	-56%
Capital Reserve Fund	1,121,460	155,127	966,333	-	(966,333)	0%
Health Insurance Fund	6,600,080	4,865,560	1,734,520	-	(1,734,520)	-100%
Dental Insurance Fund	652,120	418,640	233,480	-	(233,480)	-100%
Trust and Agency Funds	2,980,627	-	2,980,627	3,031,627	51,000	2%
Pupil Activity Fund	3,675,564	-	3,675,564	3,775,564	100,000	3%
GRAND TOTAL:	\$ 393,090,339	\$ 27,615,748	\$ 365,474,591	\$ 188,183,915	\$(177,290,676)	

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

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

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



All Funds (continued)

Summary of Fund Balance Changes (continued)

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

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

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

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

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

Capital Reserve Fund – Fund balance represents funds for school projects that the work will be completed in 2017-18. 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 the prior year.

Budgeted Expenditures per Student

FUND:	2016-17		2017-18	
	Budgeted	Budgeted	Budgeted	Budgeted
	Expenditures	Expenditures	Expenditures	Expenditures
	Per Student FTE	Per Student FTE	Per Student FTE	Per Student FTE
Operating Funds	\$330,266,140	\$ 10,838	\$ 337,566,360	\$ 11,319
CPP Fund	1,859,140	63	1,879,742	63
Grant Fund	19,500,000	657	19,500,000	654
Special Revenue Funds	25,038,237	1,137	43,778,826	1,468
Internal Service Funds*	33,154,383	1,118	33,860,000	1,135
Bond Redemption Fund	44,616,943	1,504	57,405,212	1,925
Capital Project Funds	201,000,821	6,774	163,554,015	5,484
Trust/Agency Funds	14,237,000	479	14,444,000	484
Total Budget	\$ 669,672,664	\$ 22,570	\$671,988,155	\$ 22,533
BUDGETED ENROLLMENT:	2016-17	2017-18		
Student Enrollment	30,837	30,985		
Student FTE	29,672.2	29,822.3		

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



All Funds (continued)

Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-220 Other Teachers	230-239 Psych OT/PT/SW Nurse	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	6.490	-	-	-	-	-	-	-	6.490
102 RESERVES - ELEM LEVEL	-	-	1.509	1.984	-	-	-	-	0.196	-	-	3.689
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	4.334	-	-	-	4.334
119 BEAR CREEK ELEMENTARY	-	1.000	-	22.000	1.300	-	-	-	6.827	2.250	2.000	35.377
120 BIRCH ELEMENTARY	-	1.000	-	21.984	1.400	-	-	-	5.757	2.050	2.000	34.191
124 COLUMBINE ELEMENTARY	-	1.000	0.500	33.056	1.899	-	-	-	5.743	2.275	2.500	46.973
127 CREST VIEW ELEMENTARY	-	1.000	0.500	30.966	1.400	-	-	-	4.143	2.625	2.750	43.384
130 DOUGLASS ELEMENTARY	-	1.000	-	19.919	1.300	-	-	-	3.341	2.125	2.500	30.185
131 SANCHEZ ELEMENTARY	-	1.000	0.500	27.865	0.650	-	-	-	6.731	1.925	2.000	40.671
132 EISENHOWER ELEMENTARY	-	1.000	-	21.700	1.300	-	-	-	6.115	2.000	2.500	34.615
134 EMERALD ELEMENTARY	-	1.000	-	25.784	0.900	-	-	-	5.859	2.125	2.500	38.168
136 FLATIRONS ELEMENTARY	-	1.000	-	13.501	0.800	-	-	-	2.189	2.000	2.000	21.490
138 FOOTHILL ELEMENTARY	-	1.000	-	24.784	1.300	-	-	-	7.524	2.250	3.000	39.858
141 GOLD HILL ELEMENTARY	-	0.100	-	2.368	-	-	-	-	0.200	0.514	0.250	3.432
144 HEATHERWOOD ELEMENTARY	-	1.000	-	20.335	1.300	-	-	-	5.654	2.000	2.500	32.789
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.268	-	-	-	-	0.112	0.500	0.250	3.230
150 KOHL ELEMENTARY	-	1.000	-	23.834	1.300	-	-	-	6.244	2.375	2.500	37.253
153 LAFAYETTE ELEMENTARY	-	1.000	-	24.833	2.300	-	-	-	5.552	2.375	2.500	38.560
154 RYAN ELEMENTARY	-	1.000	-	23.366	2.400	-	-	-	7.786	1.925	2.000	38.477
156 FIRESIDE ELEMENTARY	-	1.000	-	22.666	1.300	-	-	-	5.127	2.125	2.500	34.718
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	28.785	1.300	-	-	-	6.681	2.500	2.500	43.266
158 COAL CREEK ELEMENTARY	-	1.000	-	20.625	1.300	-	-	-	2.887	2.125	2.000	29.937
161 BCSIS	-	1.000	-	15.701	0.500	-	-	-	2.692	2.000	1.250	23.143
164 CREEKSIDE ELEMENTARY	-	1.000	-	18.569	0.850	-	-	-	7.337	1.875	2.000	31.631
166 MESA ELEMENTARY	-	1.000	-	13.001	0.800	-	-	-	2.561	2.000	2.000	21.362
169 NEDERLAND ELEMENTARY	-	1.000	-	15.534	0.800	-	-	-	5.108	2.000	2.500	26.942
180 PIONEER ELEMENTARY	-	1.000	-	29.152	1.400	-	-	-	5.433	2.125	3.000	42.110
185 SUPERIOR ELEMENTARY	-	1.000	-	21.000	1.300	-	-	-	2.462	2.125	2.750	30.637
190 UNIVERSITY HILL ELEM	-	1.000	-	27.000	1.400	-	-	-	5.102	2.875	2.750	40.127
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.701	0.650	-	-	-	2.014	1.125	1.250	21.740
193 COMMUNITY MONTESSORI	-	1.000	-	14.786	0.800	-	-	-	2.673	2.000	2.000	23.259
196 WHITTIER ELEMENTARY	-	1.000	-	27.209	1.400	-	-	-	4.235	2.125	2.000	37.969
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.509	615.766	33.349	-	-	4.334	134.285	59.314	62.250	940.007
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	0.395	4.419	-	-	-	-	0.401	-	-	5.215
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	3.334	-	-	-	3.334
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.564	3.000	-	-	-	6.473	3.000	3.000	47.037
230 MANHATTAN MIDDLE	-	1.000	1.000	28.880	3.000	-	-	-	5.436	3.000	3.000	45.316
240 CASEY MIDDLE	-	1.000	1.000	38.950	3.000	-	-	-	3.769	3.000	3.250	53.969
250 CENTENNIAL MIDDLE	-	1.000	1.000	33.614	3.000	-	-	-	1.940	2.500	3.500	46.554
252 ANGEVINE MIDDLE	-	1.000	2.000	37.410	4.000	-	-	-	5.010	2.978	3.750	56.148
254 LOUISVILLE MIDDLE	-	1.000	1.000	33.260	3.000	-	-	-	3.807	3.000	3.250	48.317
260 PLATT MIDDLE	-	1.000	1.000	29.620	3.000	-	-	-	4.184	3.000	3.750	45.554
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.183	2.960	-	-	-	5.232	3.000	3.000	41.375
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.395	274.006	24.960	-	-	3.334	36.252	23.478	26.500	405.925
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	7.220	-	-	-	0.538	0.692	0.974	-	9.424
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	3.334	-	-	-	3.334
310 BOULDER HIGH	-	1.000	4.000	96.914	5.700	-	-	1.000	12.727	7.750	7.500	136.591
315 BROOMFIELD HIGH	-	1.000	3.000	71.234	4.600	-	-	0.600	13.975	6.350	7.000	107.759
320 CENTAURUS HIGH	-	1.000	3.000	67.467	6.100	-	-	-	11.042	5.500	5.500	99.609
330 FAIRVIEW HIGH	-	1.000	4.000	97.164	6.700	-	-	1.000	16.036	8.108	8.000	142.008
350 NEW VISTA HIGH	-	1.000	0.800	16.054	1.600	-	-	0.375	1.137	2.750	2.500	26.216
360 MONARCH HIGH	-	1.000	3.000	78.234	4.800	-	-	0.800	11.518	6.500	7.000	112.852
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	441.512	29.500	-	-	7.647	67.127	37.932	37.500	645.018
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	8.790	3.200	-	-	0.375	1.181	2.000	-	18.546
461 BOULDER UNIVERSAL	-	0.500	-	3.640	0.650	-	2.000	-	0.008	1.300	-	8.098
490 TECHNICAL ED CENTER	-	-	-	11.000	3.000	-	1.000	-	8.183	2.000	4.500	29.683
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.500	2.000	23.430	6.850	-	3.000	0.375	9.372	5.300	4.500	56.327
502 MONARCH K-8	-	1.000	1.595	43.669	2.800	-	-	-	9.297	3.750	3.500	65.611
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	18.864	1.800	-	-	0.375	5.720	3.500	2.000	34.259
505 ASPEN CREEK K-8	-	1.000	2.000	48.048	2.800	-	-	-	13.989	3.750	4.000	75.587
506 ELDORADO K-8	-	1.000	2.000	45.250	2.800	-	-	-	5.301	4.125	5.250	65.726
507 HALCYON	-	-	-	3.000	-	-	-	-	-	-	0.375	3.375
509 ERIE K-8	-	1.000	1.000	24.608	2.000	-	-	-	5.787	3.500	3.750	41.645
590 SUMMER SCHOOL	0.500	-	-	-	-	-	-	-	-	-	-	0.500
595 ALTERNATIVE LEARNING OPTIONS	-	0.200	-	0.500	-	-	1.000	-	-	0.400	-	2.100
5 COMBINATION SCHOOLS TOTAL	0.500	5.200	7.595	183.939	12.200	-	1.000	0.375	40.094	19.025	18.875	288.803



All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.200	-	2.800
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	1.600	-	-	1.200	-	2.800
605 CURRICULUM, ASSESSMENT & INSTR	1.000	-	-	-	-	-	1.200	-	-	2.000	-	4.200
606 BUSINESS SERVICES DIVISION	3.000	-	-	-	-	-	2.000	-	-	5.000	-	10.000
607 STRATEGIC INITIATIVES	2.000	-	-	-	-	-	1.000	0.500	-	-	-	3.500
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	0.500	-	1.000	-	6.500
610 PRESCHOOL	0.333	-	-	-	-	-	-	-	-	0.471	-	0.804
611 SPECIAL EDUCATION	4.000	-	-	16.529	9.000	91.193	-	-	14.200	4.100	-	139.022
613 STUDENT SUCCESS	1.250	-	-	-	-	-	-	-	-	1.000	-	2.250
614 INSTITUTIONAL EQUITY	0.750	-	-	-	1.200	-	-	-	-	0.700	-	2.650
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	0.600	2.500	-	-	-	-	2.000	-	6.100
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
625 ONLINE EDUCATION	0.300	-	-	-	-	-	1.000	-	-	0.300	-	1.600
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	-	-	3.651	7.600	-	-	-	-	1.000	-	13.251
635 DISTRICT-WIDE INSTRUCTION	3.100	-	-	-	-	-	5.292	-	-	0.875	-	9.267
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	-	-	-	-	-	2.000	-	-	1.000	20.200	24.200
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	0.500	-	3.500
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	2.000	-	-	-	-	3.000
687 HUMAN RESOURCES	5.000	-	-	-	1.690	-	2.500	1.000	-	8.440	-	18.630
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.000	-	-	-	-	7.000
689 INFORMATION TECHNOLOGY	6.000	-	-	-	4.000	-	2.800	27.998	-	1.000	-	41.798
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.250	-	-	5.750	-	14.600
695 PURCHASING	0.750	-	-	-	-	-	1.000	-	-	3.250	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	14.900	2.000	1.000	1.300	1.762	-	22.962
6 CENTRALIZED SERVICES TOTAL	46.883	-	-	20.780	27.230	106.093	52.255	31.798	16.500	47.298	69.200	418.037
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	2.000	-	-	-	7.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	0.750	-	-	2.000	2.750
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	2.000	1.750	-	-	9.000	12.750
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	1.750	1.750
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	1.000	-	-	-	-	2.500	-	-	3.500
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	3.000	-	-	-	-	2.500	-	5.750	11.250
TOTAL GENERAL OPERATING FUND	47.383	47.900	40.299	1,562.433	135.589	106.093	58.255	49.613	306.443	192.347	233.575	2,779.930
OTHER DISTRICT FUNDS												
15 TECHNOLOGY FUND	-	-	-	-	1.000	-	-	-	-	-	-	1.000
16 ATHLETIC FUND	0.700	-	-	-	-	-	-	-	-	-	-	0.700
17 PRESCHOOL FUND	1.667	-	-	19.508	-	7.475	-	-	43.395	4.859	1.000	77.904
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.550	-	2.350
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.000	-	83.642	6.490	2.000	102.132
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.500	-	-	2.000	91.281	104.781
22 GRANTS FUND	1.350	-	-	42.456	13.820	12.200	8.550	-	43.132	5.375	1.800	128.683
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.000	1.000	35.000	14.000	217.000	275.000
29 COLORADO PRESCHOOL PROGRAM	-	-	-	6.662	-	-	1.000	-	7.875	0.605	-	16.142
42 2014 BUILDING FUND	2.750	-	-	-	-	-	12.863	2.200	-	3.250	-	21.063
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.800	-	-	0.400	-	1.850
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	0.100	-	0.450
10 OTHER DISTRICT FUNDS TOTAL	10.867	-	-	68.626	14.820	19.675	51.113	3.200	213.044	37.629	313.081	732.054
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	1.000	20.330	1.540	-	1.000	-	2.932	2.633	-	30.435
932 BOULDER PREP CHARTER	-	-	-	8.500	1.500	-	0.500	-	-	1.000	-	11.500
952 HORIZONS K-8 CHARTER	-	1.000	-	22.850	1.000	-	0.680	-	10.210	2.170	2.000	39.910
954 JUSTICE HIGH CHARTER	-	1.000	0.900	2.000	-	-	-	-	1.000	0.450	-	5.350
956 PEAK TO PEAK CHARTER	7.000	3.000	2.800	80.480	8.300	-	9.100	-	17.770	10.640	7.490	146.580
11 CHARTER SCHOOL FUND	7.000	6.000	4.700	134.160	12.340	-	11.280	-	31.912	16.893	9.490	233.775
ALL FUNDS GRAND TOTAL	65.250	53.900	44.999	1,765.219	162.749	125.768	120.648	52.813	551.399	246.869	556.146	3,745.759



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 is detailed. Staffing formulas are listed by type of employee. The School Discretionary Funds or School Resource Allocation (SRA) formula is also included.

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 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. 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. Librarians: 1.0 FTE library/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. 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
6. 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.
7. Paraeducators:

Regular Paraprofessional: .0404 hours per day per student FTE.

Health Room Paraprofessional:
 .150 FTE for small mountain schools
 .500 FTE for enrollment of 75 – 350
 .563 FTE for enrollment of 351 – 500
 .625 FTE for enrollment of 501 – 700

8. Library Paraprofessional: 3.5 hours per day for schools with a .50 teacher librarian (adjustments made for schools at one site).



School Allocation Formulas (continued)

Elementary Level (continued)

9. School Discretionary Funds: The school resource allocation (SRA) is allocated at \$75 per pupil, plus an additional \$21 per student for special needs as indicated by counts of Free and Reduced Lunch (FRL), second language learners, and Special Education. Schools with preschool programs will receive \$120 per preschool student. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the purchasing department combining enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher plus a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers (elementary) or numbers of students. 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 22.82 students as a middle level average. This staffing ratio was adjusted in 2013-14 to include Reduced Class Size (RCS) teacher FTE. In previous years, RCS FTE was allocated as an additional 1.0 teacher FTE per 390 students. In addition, 7.50 FTE was allocated to the 12 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. Librarians: 1.0 FTE library/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: 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.
6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; adjustments 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 .02225 hours per student FTE. The overall average is approximately 1.44 paraeducator FTE per school.



School Allocation Formulas (continued)

Middle Level (continued)

9. Community Liaisons: 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.
10. School Discretionary Funds: The SRA is allocated at \$76 per pupil, plus an additional \$21 per student for special needs as indicated by counts of FRL, second language learners, and Special Education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. For the expense of the student accounting system, \$1.21 is allocated. The copier allocation is based on a formula established by the purchasing department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. 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 revised 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 teacher staffing formula was revised in 2013-14 to include Reduced Class Size Allocations. The base formula for most high school teacher FTE is 26.28:1. Small schools are staffed at the following ratios: Arapahoe Campus 20.28:1, Nederland 19.58:1 and New Vista 24.68:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student counts.

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.
4. Multicultural Leadership Class: .20 FTE teaching position per high school campus.
5. Connections: .50 FTE at Boulder, Boulder Universal, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
0.50 FTE at Arapahoe Campus and Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.



School Allocation Formulas (continued)

High School (continued)

8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
 - a. Small (100 -900), Medium (901 -1,500), Large (1,501-3,000).
 - 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 – 1,650	32	0.800
1,651 – 2,000+	40	1.000

11. Paraeducators: Staffing is based on enrollment and .01651 per student FTE. The average is approximately 3.53 FTE for the larger schools and .37 FTE for smaller schools.

12. Pupil Services: 8.87 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 is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of FRL, second language learners, and Special Education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. For the expense of the student accounting system, \$1.21 is allocated. The copier allocation is based on a formula established by the purchasing department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. 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
 - 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

Special Skills Aides Allocated as follow

4.000 SPED Directors	5.400 Interpreters
3.100 Clerical	1.000 Health Screener
1.000 Special Ed Specialist	0.875 COTA\OTA
1.000 Child Find Coordinator	136.407 Paraeducators
2.600 Transitional 18-21	
3.000 Teacher in Other Assignment	
0.600 Teacher Assistive Technician	
2.000 Charter School	
140.170 Special Education Teacher Assigned to Schools	
0.750 BCBA	
10.500 Preschool	
2.000 Child Find	
1.500 Audiologist	
1.600 Visual Impaired	
4.000 Hearing Impaired	
48.650 Speech Language Specialist	
17.225 Occupational Physical Therapist	
12.120 Social Workers	
18.904 Psychologist	



Special Program Allocations (continued)

2. Halcyon:
 - 0.375 Custodial positions
 - 1.000 Specialists
3. Instrumental Music: 26.661 teaching positions
4. Literacy:
 - 27.605 Elementary: 0.5 FTE per elementary and K-8. Additional FTE is allocated based on size, demographics, and student assessment data.
 - 9.34 FTE for Secondary: 0.5 FTE increments are allocated for literacy interventionists to schools based on demographics and student assessment data.
5. Teen Parenting:
 - 1.000 Nursery Coordinator
 - 1.000 Teacher
 - 1.000 TOSA
 - 6.375 Paraeducators
6. 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 attached to each classroom
 - 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
7. Emerging Bilingual (EB):
 - 59.198 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)

8. TAG Tutor:

FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per level plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.

9. 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 - 2017-18

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:	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget
Salaries/Wages	\$ 21,901,674	\$ 24,034,354	\$ 24,475,711	\$ 24,660,192	\$ 27,204,192
Benefits	6,369,006	7,194,184	7,587,794	7,759,308	8,557,950
Purchased Services, Supplies, Capital Outlay	1,627,616	1,595,417	1,911,253	1,727,799	1,514,209
Total General Operating Fund Expenditures	\$ 29,898,296	\$ 32,823,955	\$ 33,974,758	\$ 34,147,299	\$ 37,276,351
Charter Expenditures	274,330	305,671	641,639	733,868	826,283
Transportation Expenditures	1,198,371	1,407,199	1,490,945	1,557,348	1,695,410
Maintenance of Effort	\$ 31,370,997	\$ 34,536,825	\$ 36,107,342	\$ 36,438,515	\$ 39,798,044
Total Grant Expenditures ^{1, 2}	\$ 6,108,999	\$ 5,646,779	\$ 5,334,113	\$ 5,695,183	\$ 6,172,098
Total Expenditures	\$ 37,479,996	\$ 40,183,604	\$ 41,441,455	\$ 42,133,698	\$ 45,970,142
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	295.361	292.543	292.490	291.058	303.921
Paraprofessionals	172.141	174.941	180.304	185.834	181.263
Clerical	7.100	7.850	8.100	8.100	8.100
Administrators	6.000	6.000	6.000	6.000	6.000
Total General Fund & Grant Personnel	480.60	481.33	486.89	490.99	499.28
October Pupil Count	2,874	3,028	3,152	3,345	3,508
December Pupil Count ⁵	2,940	3,126	3,176	3,478	3,647
Per October Pupil Expenditure	\$ 13,041	\$ 13,271	\$ 13,148	\$ 12,596	\$ 13,104
Per December Pupil Expenditure	\$ 12,748	\$ 12,854	\$ 13,047	\$ 12,114	\$ 12,603
State Categorical Reimbursement	\$ 5,171,767	\$ 5,172,777	\$ 5,525,246	\$ 5,534,754	\$ 5,844,898
High Cost Reimbursement	\$ 134,920	\$ 116,598	\$ -	\$ -	\$ -
State Child Find Reimbursement	\$ 90,868	\$ 113,122	\$ 110,007	\$ 102,564	\$ 112,634

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.

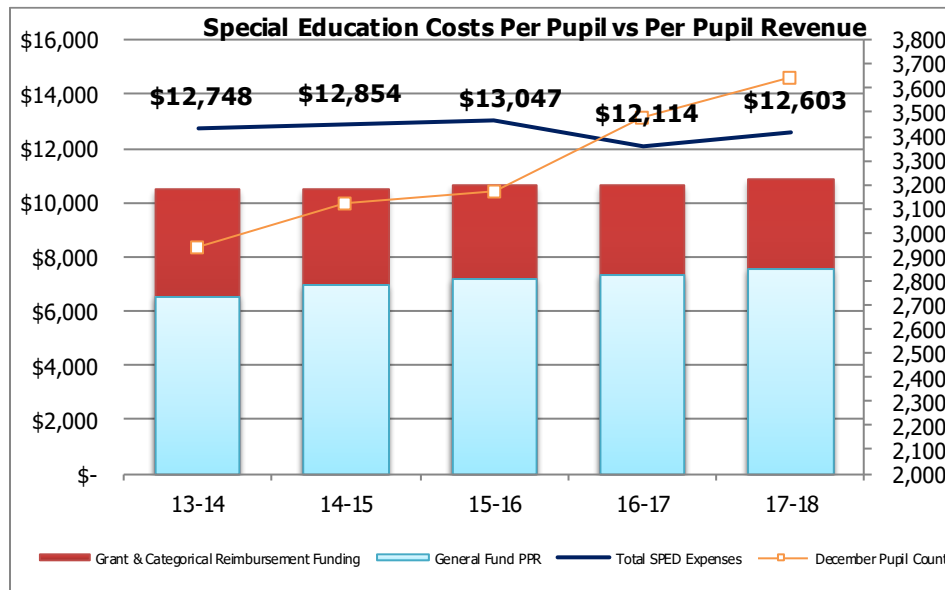


Special Education Costs

The number of students in Special Education has increased (24.1%) since 2013-14 with per pupil expenditures decreasing at 0.2 percent on average per year over the last five years. However, the 2017-18 budgeted expenditures are expected to increase 3.9 percent from the prior fiscal year.

The difference between per pupil revenue (PPR) and total special education costs per pupil has decreased 3.7 percent on average per year since the 2013-14 fiscal year. Over the same five-year period the district has received 33.0 percent in grant and other state funding to minimize the impact of these increasing 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.





CDE 18 Report

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

Consolidated Budget Summary

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	57,736,171	335,354,168	393,090,339
Revenues	423,009,691	71,687,789	494,697,480
Transfers Between Funds	(4,003,103)	4,003,103	-
Total Funds Available	476,742,759	411,045,060	887,787,819
Expenditures	436,584,928	235,403,227	671,988,155
Transfers Between Funds	(4,003,103)	4,003,103	-
TABOR Amendment Reserves	17,805,826	155,127	17,960,953
Other Appropriated Reserves	22,352,005	175,486,705	197,838,710
Total Appropriations	472,739,656	415,048,162	887,787,818
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	472,739,656	415,048,162	887,787,818

\$887,787,818 Appropriations

48,139,697 Transfers

\$935,927,516 Total Adopted Appropriations



CDE 18 Report (continued)

School District Operating Funds – Budgeted Revenues

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Internal Service Funds (5)	Net Operating Total
Beginning Fund Balance	47,504,581	218,264	-	2,761,126	7,252,200	57,736,171
Revenue:						
State Formula						
Local Property Tax	167,137,090					167,137,090
State Equalization	50,848,804					50,848,804
Specific Ownership Tax	8,611,341					8,611,341
Local Sources						
Other Property Tax	67,987,305	-	-	25,036,238	-	93,023,543
Other Specific Ownership Tax	18,033,297	-	-	-	-	18,033,297
Tuition	9,660,689	-	-	-	-	9,660,689
Interest on Investments	180,000	-	-	-	67,000	247,000
Fees	1,059,662	-	-	-	-	1,059,662
Proceeds from Borrowing	-	-	-	-	-	-
Other	261,918,445	-	260,097	4,567,382	31,825,000	298,570,924
County Sources	-	-	-	-	-	-
State Sources						
Vocational Education	1,323,918	-	-	-	-	1,323,918
Special Education	5,844,898	-	-	-	-	5,844,898
Transportation	-	-	-	3,589,994	-	3,589,994
Other	53,337,772	-	2,074,677	94,011	-	55,506,460
Federal Sources						
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-
Vocational Education	-	-	141,170	-	-	141,170
Transportation	-	-	-	-	-	-
Special Education	-	-	5,305,949	-	-	5,305,949
Other	1,500,000	-	11,718,107	3,504,682	-	16,722,789
Total Revenue	334,825,384	-	19,500,000	36,792,307	31,892,000	423,009,691
Transfers Out	(1,764,210)	(46,340)	-	-	-	(1,810,550)
Transfers In	(9,788,468)	1,764,210	-	5,831,705	-	(2,192,553)
Revenue from Other Sources	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-	-
Total Net Revenue	323,272,706	1,717,870	19,500,000	42,624,012	31,892,000	419,006,588
Estimated Funded Pupil Count	29,822	29,822	29,822	29,822	29,822	29,822
Budgeted Net Revenue Per Funded Pupil	10,840	58	654	1,429	1,069	14,050

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



CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Internal Service Funds (5)	Net Operating Total
Direct Instruction	229,548,444	1,584,738	19,500,000	591	-	250,633,773
Instructional Support Services	36,572,161	152,242	-	-	-	36,724,403
School Management	24,148,574	18,718	-	-	-	24,167,292
Subtotal	290,269,179	1,755,698	19,500,000	591	-	311,525,468
District Wide Support Services						
District Management	5,054,923	-	-	-	-	5,054,923
Plant Operations & Maintenance	16,262,619	-	-	227,495	-	16,490,114
Pupil Transportation	-	-	-	15,804,403	-	15,804,403
Food Services	-	-	-	8,827,186	-	8,827,186
Other Support Services	18,908,150	-	-	18,919,151	33,860,000	71,687,301
District Wide Support Services Subtotal	40,225,692	-	-	43,778,235	33,860,000	117,863,927
Community Services	6,957,921	124,044	-	-	-	7,081,965
Debt Services	-	-	-	-	-	-
Other Operating Expenditures	113,568	-	-	-	-	113,568
Total Budgeted Expenditures	337,566,360	1,879,742	19,500,000	43,778,826	33,860,000	436,584,928
Estimated Funded Pupil Count	29,822	29,822	29,822	29,822	29,822	29,822
Budgeted Expenditures Per Funded Pupil	11,319	63	654	1,468	1,135	14,640
TABOR Amendment Reserves	10,858,922	56,392	-	1,073,130	5,817,382	17,805,826
Other Appropriated Reserves	22,352,005	-	-	-	-	22,352,005
Non-appropriated Reserves	-	-	-	-	-	-

- (1) The General Fund is comprised of the General Operating Fund (Fund 10), the Charter Fund (Fund 11), the Technology Fund (Fund 15), the Athletics Fund (Fund 16), the Preschool Fund (Fund 17), the Risk Management Fund (Fund 18) and the Community Schools Fund (Fund 19).
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- (5) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (Fund 66) and the Dental Insurance Fund (Fund 67).



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Revenues

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Beginning Fund Balance	48,173,528	280,524,449	6,656,191	335,354,168
Revenue:				
Local Sources				
Property Tax	54,052,337	-	-	54,052,337
Specific Ownership Tax	-	-	-	-
Interest on Investments	45,000	2,250,000	-	2,295,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	745,452	14,595,000	15,340,452
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	-	-	-
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	54,097,337	2,995,452	14,595,000	71,687,789
Transfers (Out)	-	-	-	-
Transfers (In)	-	4,003,102	-	4,003,102
Allocation from the General Fund	-	4,003,102	-	4,003,102
Total Net Revenue	54,097,337	6,998,554	14,595,000	75,690,891
Estimated Funded Pupil Count	29,822	29,822	29,822	29,822
Budgeted Net Revenue Per Funded Pupil	1,814	235	489	2,538

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



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Expenditures

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Direct Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
School Management	-	-	-	-
Subtotal	-	-	-	-
District Wide Support Services				
District Management	-	-	-	-
Plant Operations & Maintenance	-	140,128,603	-	140,128,603
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	140,128,603	-	140,128,603
Community Services	-	-	-	-
Debt Services	57,405,212	-	-	57,405,212
Other Expenditures	-	23,425,412	14,444,000	37,869,412
Total Budgeted Expenditures	57,405,212	163,554,015	14,444,000	235,403,227
Estimated Funded Pupil Count	29,822	29,822	29,822	29,822
Budgeted Expenditures Per Funded Pupil	1,925	5,484	484	7,894
TABOR Amendment Reserves	-	155,127	-	155,127
Other Appropriated Reserves	44,865,653	123,813,861	6,807,191	175,486,705
Non-appropriated Reserves	-	-	-	-

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



Computation of Legal Debt Margin
(Unaudited)

Assessed Valuation	\$ 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. 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. 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. 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. 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. 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	<u>11,770,000</u>	<u>294,250</u>	<u>12,064,250</u>
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 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>\$ 2,383,365</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 Activities</u>
2018	\$ 329,338
2019	329,338
2020	322,173
2021	107,388
2022	<u>40,831</u>
Total	<u>\$ 1,129,068</u>





Boulder Valley School District

Excellence and Equity

GENERAL OPERATING FUND

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General Operating Fund

Summary

	2013-14	2014-15	2015-16	2016-17	2017-18	PROJECTED BUDGET		
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Revised Budget	2018-19	2019-20	2020-21
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 21,538,183	\$ 18,075,650	\$ 18,382,528
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 7,285,133	\$ 4,278,614	\$ 6,551,160	\$ 7,504,004	\$ 12,799,785	\$ 3,227,696	\$ -	\$ -
Carryover Funds	3,244,933	3,218,579	3,710,174	3,703,227	4,307,109	-	-	-
Subtotal Beginning Balance	3,244,933	3,218,579	3,710,174	3,703,227	4,307,109	-	-	-
Warehouse Reserve	376,107	553,598	570,397	750,709	403,367	550,000	550,000	550,000
Contract Reserve	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Other GAAP Reserves	302,971	402,900	-	225,873	602,364	329,103	-	-
Contingency Reserve	6,898,095	7,283,576	7,662,021	8,142,589	8,182,503	8,655,692	8,702,825	8,856,264
Emergency Reserve (TABOR)	6,898,095	7,283,576	7,662,021	8,142,589	8,182,503	8,655,692	8,702,825	8,856,264
Subtotal Reserves	14,595,268	15,643,650	16,014,439	17,381,760	17,490,737	18,310,487	18,075,650	18,382,528
TOTAL BEGINNING BALANCE & RESERVES	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 21,538,183	\$ 18,075,650	\$ 18,382,528
TOTAL REVENUE	273,620,294	291,527,755	304,040,565	309,685,947	320,488,432	331,385,890	341,659,629	353,590,917
TOTAL SOURCES	\$ 298,745,628	\$ 314,668,598	\$ 330,316,338	\$ 338,274,938	\$ 355,086,063	\$ 352,924,073	\$ 359,735,279	\$ 371,973,445
TOTAL EXPENDITURES	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 262,010,850	\$ 288,523,070	\$ 290,094,178	\$ 295,208,786	\$ 305,174,092
TOTAL RESERVES	-	-	-	-	18,310,487	18,075,650	18,382,528	18,980,446
TOTAL TRANSFERS	36,411,042	38,513,131	39,424,822	41,666,457	45,024,810	44,754,245	46,143,965	47,818,907
TOTAL USES	\$ 275,604,785	\$ 288,392,825	\$ 301,727,347	\$ 303,677,307	\$ 351,858,367	\$ 352,924,073	\$ 359,735,279	\$ 371,973,445
BUDGET BASIS ENDING FUND BALANCE	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 3,227,696	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 34,597,631	\$ 21,538,183	\$ 18,075,650	\$ 18,382,528	\$ 18,980,446



General Operating Fund (continued)

Revenue Summary

	2013-14	2014-15	2015-16	2016-17	2017-18	PROJECTED BUDGET*		
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Revised Budget	2018-19	2019-20	2020-21
REVENUE								
Local Sources								
Property Taxes - Current	\$ 122,566,263	\$ 122,353,553	\$ 143,986,573	\$ 144,293,386	\$ 165,126,104	\$ 170,740,392	\$ 176,033,344	\$ 182,194,511
Property Taxes - Election	61,604,411	63,329,292	66,464,226	66,143,111	67,987,305	70,298,873	72,478,138	75,014,873
Property Tax - Credits/Abatements	2,400,206	2,569,356	1,806,942	2,953,611	1,810,986	1,872,560	1,930,609	1,998,180
Property Taxes - Delinquent	180,856	465,119	371,114	293,572	200,000	206,800	213,211	220,673
Specific Ownership Taxes - Non-equalized	5,397,314	5,681,593	6,458,075	6,904,233	9,421,956	9,742,303	10,044,314	10,395,865
Specific Ownership Taxes - Equalized	6,186,191	6,894,141	7,146,138	7,893,081	8,611,341	8,904,127	9,180,155	9,501,460
Tuition	549,054	675,070	720,190	990,260	761,000	786,874	811,267	839,661
Interest	17,015	17,374	53,175	149,333	180,000	186,120	191,890	198,606
Services Provided to Charters	4,428,917	4,560,848	3,744,628	3,687,678	3,814,659	3,944,357	4,066,632	4,208,964
Miscellaneous Revenue	295,575	287,464	699,384	888,658	523,188	540,976	557,746	555,991
Indirect Cost Reimbursement	677,216	741,600	534,504	836,010	534,504	552,677	569,810	589,752
Subtotal Local Sources	\$ 204,303,018	\$ 207,575,410	\$ 231,984,949	\$ 235,032,933	\$ 258,971,043	\$ 267,776,059	\$ 276,077,116	\$ 285,718,536
State Sources								
Finance Act	\$ 61,203,457	\$ 74,065,022	\$ 61,554,695	\$ 64,107,236	\$ 50,873,804	\$ 52,603,513	\$ 54,234,222	\$ 56,132,420
Career & Technical Education Reimbursement	1,014,120	1,193,205	1,381,626	1,318,334	1,323,918	1,368,931	1,411,368	1,460,766
Special Education Reimbursement	5,306,751	5,289,375	5,525,246	5,534,754	5,844,898	6,043,625	6,230,977	6,449,061
READ Act	328,088	747,836	600,595	648,853	462,343	478,063	492,883	510,134
ELPA Reimbursement	273,212	1,009,685	1,029,141	1,121,676	1,135,180	1,173,776	1,210,163	1,252,519
Talented and Gifted Reimbursement	273,555	281,743	283,866	287,918	289,612	299,459	308,742	319,548
CDE Audit Adjustments/Assessment	-	(129,911)	-	(9,160)	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	90,868	113,122	110,007	102,564	112,634	116,464	120,077	124,280
Subtotal State Sources	\$ 68,490,051	\$ 82,570,077	\$ 70,485,176	\$ 73,112,175	\$ 60,017,389	\$ 62,058,831	\$ 63,983,432	\$ 66,223,728
Federal Sources								
Medicaid Reimbursements	827,225	1,382,268	1,570,440	1,540,839	1,500,000	1,551,000	1,599,081	1,648,653
Subtotal Federal Sources	\$ 827,225	\$ 1,382,268	\$ 1,570,440	\$ 1,540,839	\$ 1,500,000	\$ 1,551,000	\$ 1,599,081	\$ 1,648,653
TOTAL REVENUE	\$ 273,620,294	\$ 291,527,755	\$ 304,040,565	\$ 309,685,947	\$ 320,488,432	\$ 331,385,890	\$ 341,659,629	\$ 353,590,917



General Operating Fund (continued)

Expenditures, Reserve & Transfer Summary

	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Audited Actual	2017-18 Revised Budget	PROJECTED BUDGET		
						2018-19	2019-20	2020-21
EXPENDITURES:								
101-125 Administrators & Principals	\$ 15,822,298	\$ 17,222,716	\$ 19,000,570	\$ 19,906,452	\$ 21,267,965	\$ 21,991,076	\$ 21,922,799	\$ 22,690,097
201-220 Teachers	145,953,375	153,973,878	161,338,760	166,494,049	180,378,348	182,845,546	185,948,303	192,456,494
231-250 Psych/SocWkr/OT/PT/Nurse	9,064,663	9,990,177	10,501,016	10,478,652	11,660,960	12,057,433	12,431,213	12,866,305
300-359 Professional Support Staff	4,422,959	5,204,192	5,360,090	5,353,170	6,052,939	6,258,739	6,452,760	6,678,607
360-390 Technical Support Staff	4,059,564	4,052,816	4,184,202	4,229,536	4,681,252	4,840,415	4,990,468	5,165,134
401-490 Para educators & Aides	12,889,944	13,262,764	13,994,785	14,138,850	15,670,992	16,203,806	16,641,124	17,223,563
500-516 Office & Admin Support Staff	11,400,386	12,283,274	12,666,008	12,836,758	13,201,457	13,650,307	13,825,612	14,309,508
600-637 Crafts/Trades Services	12,632,112	13,045,272	13,800,815	13,898,957	15,786,863	16,323,616	16,579,648	17,159,936
Subtotal Salaries and Benefits	\$ 216,245,301	\$ 229,035,089	\$ 240,846,246	\$ 247,336,424	\$ 268,700,776	\$ 274,170,938	\$ 278,791,927	\$ 288,549,644
Purchased Prof & Tech Services	\$ 3,455,668	\$ 3,159,553	\$ 4,273,597	\$ 4,314,150	\$ 6,717,171	\$ 6,592,171	\$ 6,796,528	\$ 7,034,406
Purchased Property Services	3,651,350	3,813,324	4,391,968	4,726,108	4,987,030	4,987,030	5,141,628	5,321,585
Other Purchased Services	2,472,398	2,580,475	2,799,591	2,622,758	2,811,538	2,811,538	2,898,696	3,000,150
Supplies	11,893,169	10,293,752	8,882,448	9,699,562	18,519,686	14,745,632	15,202,745	15,367,841
Property and Other Uses of Funds	1,475,857	997,501	1,108,675	(6,688,152)	(13,213,131)	(13,213,131)	(13,622,738)	(14,099,534)
Subtotal Non Personnel Expenditures	\$ 22,948,442	\$ 20,844,605	\$ 21,456,279	\$ 14,674,426	\$ 19,822,294	\$ 15,923,240	\$ 16,416,859	\$ 16,624,448
TOTAL EXPENDITURES	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 262,010,850	\$ 288,523,070	\$ 290,094,178	\$ 295,208,786	\$ 305,174,092
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 8,655,692	\$ 8,702,825	\$ 8,856,264	\$ 9,155,223
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Emergency Reserve	-	-	-	-	8,655,692	8,702,825	8,856,264	9,155,223
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Other GAAP Reserves	-	-	-	-	329,103	-	-	-
Multi Year Contract Reserve	-	-	-	-	120,000	120,000	120,000	120,000
Warehouse Reserve	-	-	-	-	550,000	550,000	550,000	550,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 18,310,487	\$ 18,075,650	\$ 18,382,528	\$ 18,980,446
TRANSFERS TO:								
Risk Management Fund	\$ 3,366,687	\$ 3,366,687	\$ 3,366,687	\$ 4,362,462	\$ 4,562,462	\$ 4,617,212	\$ 4,696,259	\$ 4,785,972
Capital Reserve Fund	2,448,297	2,745,703	1,608,858	1,831,858	2,990,979	1,617,029	1,667,157	1,725,507
Charter Fund	20,182,575	21,386,904	22,239,452	22,503,190	22,907,095	23,685,936	24,420,200	25,274,907
Preschool Fund	3,556,785	3,395,197	3,649,225	3,818,922	4,129,168	4,269,560	4,401,916	4,555,983
Colorado Preschool Fund	1,094,973	1,748,881	1,801,018	1,709,108	1,764,210	1,824,193	1,880,743	1,946,569
Food Services	405,017	494,925	757,402	595,446	857,616	886,775	914,265	946,264
Technology Fund	1,768,113	1,771,749	1,638,795	1,637,089	1,857,137	1,694,888	1,747,430	1,808,590
Transportation Fund	2,577,212	2,826,618	3,957,620	4,410,268	4,974,089	5,143,208	5,369,073	5,691,551
Athletic Fund	1,934,415	1,830,374	2,004,320	2,000,870	2,016,328	2,084,883	2,149,514	2,224,747
TRANSFERS FROM:								
Community Schools Fund	\$ (923,032)	\$ (1,053,907)	\$ (1,598,555)	\$ (1,202,756)	\$ (1,034,274)	\$ (1,069,439)	\$ (1,102,592)	\$ (1,141,183)
TOTAL TRANSFERS	\$ 36,411,042	\$ 38,513,131	\$ 39,424,822	\$ 41,666,457	\$ 45,024,810	\$ 44,754,245	\$ 46,143,965	\$ 47,818,907
TOTAL USES	\$ 275,604,785	\$ 288,392,825	\$ 301,727,347	\$ 303,677,307	\$ 351,858,367	\$ 352,924,073	\$ 359,735,279	\$ 371,973,445



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 2017-18 includes the reserves necessary for a multi-year employee contract, required GAAP reserves, warehouse inventory, and unspent funds carried over from the prior fiscal year. The unused 2016-17 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance.

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

	Audited Actual 2013-14	Audited Actual 2014-15	Audited Actual 2015-16	Audited Actual 2016-17	Revised Budget 2017-18
Restricted	\$3,244,933	\$3,218,579	\$3,710,174	\$3,703,227	\$4,307,109
TABOR Reserve	6,898,095	7,283,576	7,662,021	8,142,589	8,182,503
Contingency Reserve	6,898,095	7,283,576	7,662,021	8,142,589	8,182,503
Other Restricted Reserves ¹	799,078	1,076,498	690,397	1,096,582	1,125,731
Unrestricted	7,285,133	4,278,614	6,551,160	7,504,004	12,799,785
Total GAAP Fund Balance	\$25,125,334	\$23,140,843	\$26,275,773	\$28,588,991	\$34,597,631

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 \$7,572 per funded pupil is \$221 more per pupil funding as compared to 2016-17 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 2017-18, total enrollment base, including preschool, is projected to be 29,822.3. 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 29,822.3 times the per pupil funding of \$7,572 (slightly rounded), or \$225,814,456. A separately calculated "hold harmless" amount of \$248,454 is also included in SFA revenues for 2017-18 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 \$235,521,480 in local property taxes for funding operations in 2017-18, in addition to the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$	225,814,456
Minus: State Finance Act Funding ¹		(50,704,279)
Equalized Specific Ownership Tax ¹		<u>(8,611,341)</u>
School Finance Act Local Property Tax Amount	\$	166,498,836
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	<u>36,360,176</u>
Total Override Elections	\$	69,022,644
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$235,521,480

¹ Subject to change by CDE formula.

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

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, is expected to increase in total ongoing by \$4.4M.
- Interest income is expected to increase to \$180K ongoing from the 2016-17 Revised Adopted Budget of \$40K.
- Indirect Cost Reimbursement is expected to decrease by \$235K to \$534K 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 \$127K is projected for the Revised Adopted Budget due to COLA assumptions offset with fewer students anticipated for October Count funding.



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 2017-18 is \$50,873,804, 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 \$231K from the 2016-17 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 2016-17 third quarter estimated actual expenditures, except as noted in the 2017-18 “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 2017-18 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 2.8 percent (\$5.1M), horizontal lane movement for eligible employees (\$1.6M) and attrition savings (\$1.6M). Ongoing staffing was adjusted in the Revised Adopted Budget based on a net increase of staff resources due to the opening of Meadowlark in Erie (\$2.2M), ongoing budget for Social-emotional Learning Program including counselors (\$1.4M), increase of maintenance and custodial staff (\$0.5M), professional development for Language Arts (\$0.3M), the removal of one-time budget for staffing reserve, unassigned and displaced teachers from 2016-17 (\$1.0M), and the addition of a one-time budget for staffing reserve including instruction staff, paraeducator support and an Administrator on Special Assignment (\$2.2M) for 2017-18. Combined, fixed, and variable employee benefits will increase by \$2.7M. Variable benefits will increase with a 0.5 percent increase in the district-paid PERA benefit (\$1.0M), variable benefits related to step and COLA compensation increases (\$1.7M), and an increase in health insurance in 2017-18 (\$0.8M). 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



Major Expenditures (continued)

Expenditure Assumptions (continued)

schedule of the district-paid portions of employee benefits can be found under “Appendix A: Budget Fact Sheet” in the Informational Section of this document. Wages paid have a 2017-18 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 is effective January 1, 2018 (19.65% to 20.15%), and to account for historical pre-tax contributions by employees. Individual medical is projected to increase 4.8 percent to \$6,552 while dental benefits are projected to remain flat at \$456 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. One-time and carryover expenses totaling \$5.9M were removed for this year’s budget. Ongoing and one-time expenses for this category will change from prior year and is comprised of an ongoing \$6.2M internal service credit for operational and technology expenses which will be recognized in a new fund with the passage of the 2016 ballot measure, an increase one-time for K-5 English Language Arts Core Materials (\$2.6M), one-time Phonics and Phonological Awareness (\$0.8M), one-time Career and Technical Education support (\$0.4M), one-time Professional Development (\$0.1M), one-time fees, contracts and services (\$0.9M), one-time carryover by school and departments (\$4.3M), ongoing removal of resources for Boulder Explore (\$0.3M), reorganization of Special Education fees (\$0.3M), ongoing Fifth Grade English Language Arts materials (\$0.2M), utilities, waste and recycling (\$174K), along with additional other fees, contracts, and services (\$0.5M).
- Budget Items not Approved – Over \$15.0M 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:

○ Differentiated Classroom Funding	\$4.5M
○ Instructional Coaches	\$1.5M
○ Full Day Kindergarten	\$3.9M
○ School Cut Restoration	\$3.2M
○ Elementary Level Social-emotional Support (Counselors)	\$1.2M
○ Operational Staff and Materials	\$0.4M

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 Revised Adopted Budget also reserves \$120K for multi-year contract obligations, \$329K for GAAP Reserves, and \$550K for warehouse inventory.



Reserve and Transfer Assumptions (continued)

- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$7.6M. The Risk Management Fund will increase ongoing by \$200K from the prior year due to an increase in workers' compensation expenses. The Capital Reserve Fund net increase of \$1.2M in 2017-18 does include one-time transfers after removing 2016-17 one-time transfer for Athletic projects. One-time transfer for Capital Reserve Fund this year includes projects related to grounds restoration, air quality, and cameras for buses.

The General Operating Fund will transfer \$4.1M to the Preschool Fund to cover fully expanded operations as outlined per the Early Childhood Expansion plan, and will include funding for establishing the Meadowlark preschool, health insurance increase, steps, COLA, and PERA increases for an additional transfer of \$310K in 2017-18.

The Colorado Preschool Program Fund transfer of \$1.8M reflects the increase in per pupil funding from 2016-17.

The Technology Fund transfer will increase \$220K from the prior year due to a one-time transfer into this fund.

The Transportation Fund transfer will increase net by \$564K from the prior year. The General Operating Fund transfer into this fund is for staffing needs, increase in health insurance, steps, COLA, and PERA increases.

The Athletics Fund transfer increased slightly by \$15K for an increase for health insurance, COLA and PERA increases.

The transfer from the Community Schools Fund decreased in 2017-18 from the prior year for General Operating Fund support due to an elimination of a one-time transfer in 2016-17. The ongoing transfer was increased to reflect COLA.

The transfer of \$858K to the Food Services fund has been increased over prior year (\$262K) 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 2017-18 Revised Adopted Budget transfer has increased by \$404K from the 2016-17 Revised Budget amount. This is largely due to an increase in per pupil revenue, change in student FTE (reduction), and the 2010 mill levy override. The payment for services contracted with the district for 2016-17 will increase \$127K from 2016-17 due to negotiated agreements of contracted services. (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.

2017-18 Adopted Budget Contains One-Time Expenditures & Transfers:

Budget Numbers - Policy DB Calculation	
\$ 320,488,432	Total Revenues
(333,547,880)	Less Total Expenditures & Transfers
(150,000)	Less One-Time Revenue
1,650,955	Plus One-Time Transfers
11,883,967	Plus One Time Expenditures & Carryover
325,474	Total Policy DB Ongoing Available

\$ 307,051	Net available Ongoing funds after 6% reserves
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Adopted Budget:

Proposed Budget - One-Time Revenues	
\$ 150,000	Signature Gift for Professional Development
50,000	Impact on Education for Professional Development
\$ 200,000	Total One-time Revenues

Proposed Budget - One-Time Transfers	
\$ 217,980	Technology Fund
1,087,121	Capital Reserve
\$ 1,305,101	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
\$ 2,000,000	Staffing Reserve
2,635,000	K-5 English Language Arts Core Materials
100,000	Professional Development - Literacy
750,000	Phonics and Phonological Awareness Targeted Instruction and Professional Development
174,913	GAAP Reserve
100,000	Superintendent Search
25,000	Athletic Working Group
\$ 5,784,913	Total One-Time Expenditures

Revised Budget:

Revised Budget - One-time Revenues	
\$ (50,000)	Impact on Education for Professional Development
\$ (50,000)	Total One-time Revenues

Revised Budget - One-time Transfers	
\$ 340,000	Capital Reserve Fund
5,854	Charter Fund
\$ 345,854	Total One-time Transfers

Revised Budget - Carryover Expenditures	
\$ 473,460	One-Time Carryover
3,833,649	Standard Carryover
\$ 4,307,109	Total Carryover Expenditures

Revised Budget - One-time Expenditures	
\$ 1,791,945	District-wide Projects
\$ 1,791,945	Total One-time Expenditures

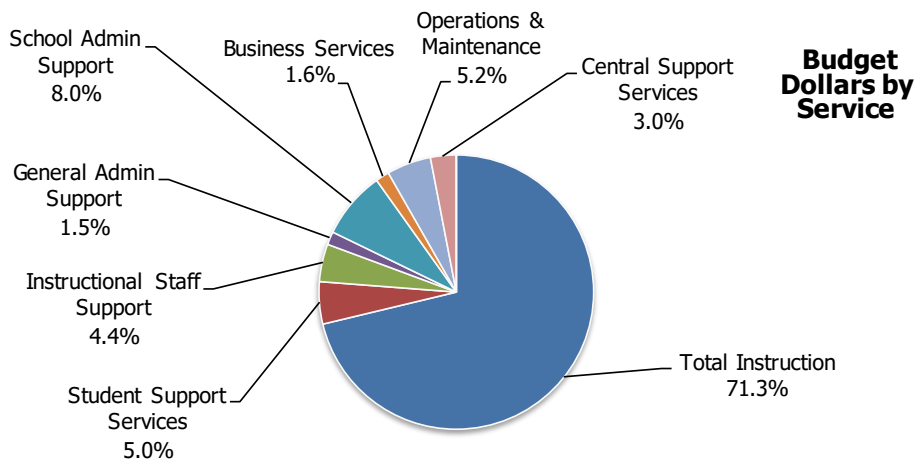


Expenditure by Service (SRE)

General Operating Fund - Expenditures by Service (SRE) *

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 154,725,678	53.63%	1,424.660
Special Education	37,261,529	12.91%	418.523
Career & Technical Education	3,226,489	1.12%	30.954
CoCurricular Activities	1,257,399	0.44%	0.000
English Language Development	7,377,748	2.56%	67.021
Talented & Gifted	1,707,028	0.59%	19.446
Total Instruction	205,555,871	71.25%	1,960.604
<u>Instructional Support</u>			
Student Support Services	14,375,905	4.98%	118.936
Instructional Staff Support	12,804,546	4.44%	91.278
Total Instructional Support	27,180,451	9.42%	210.214
<u>School Administration and Operations</u>			
School Admin Support	22,930,943	7.95%	232.998
Operations & Maintenance	15,032,153	5.21%	250.338
Total School Administration and Ops	37,963,096	13.16%	483.336
<u>District Wide Services and Community Obligations</u>			
General Admin Support	4,446,927	1.54%	17.613
Business Services	4,647,533	1.61%	40.100
Central Support Services	8,729,192	3.03%	68.063
Total District Wide Support	17,823,652	6.17%	125.776
GRAND TOTAL ALL SERVICES	\$ 288,523,070	100.00%	2,779.930

*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	2013-14	2014-15	2015-16	2016-17	2017-18
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Revised Budget
11 Regular Education	\$ 121,225,880	\$ 125,254,202	\$132,585,023	\$ 136,083,409	\$ 154,725,678
12 Special Education	29,898,296	32,823,956	33,974,758	34,147,299	37,261,529
13 Career and Technical Education	2,088,619	2,050,316	2,140,354	2,308,000	3,226,489
14 Cocurricular Education and Athletics	1,094,552	992,538	1,010,415	906,072	1,257,399
16 English Language Development	6,542,243	6,781,892	7,148,187	7,163,182	7,377,748
17 Talented and Gifted Education	1,369,470	1,408,790	1,214,468	1,443,383	1,707,028
21 Student Services	10,821,102	10,520,076	10,601,309	10,793,420	14,375,905
22 Instructional Staff Support	9,751,997	10,575,348	10,993,351	11,765,485	12,804,546
23 General Administration	2,959,626	3,478,361	3,734,580	4,416,876	4,446,927
24 School Administration	19,267,265	20,672,317	21,578,123	22,095,967	22,930,943
25 Business Services	3,755,794	3,871,515	4,049,969	4,155,694	4,647,533
26 Operations and Maintenance	21,457,542	21,964,138	22,467,694	17,153,096	15,032,153
28 Central Services	8,961,357	9,486,245	10,804,294	9,578,967	8,729,192
TOTAL:	<u>\$ 239,193,743</u>	<u>\$ 249,879,694</u>	<u>\$ 262,302,525</u>	<u>\$ 262,010,850</u>	<u>\$ 288,523,070</u>



Making Choices in the BVSD Budget

CATEGORY			
GROUP		17-18	% OF
PROGRAM		BUDGET	GROUP
INSTRUCTION			% OF TOTAL
INSTRUCTION TOTAL		\$ 205,555,871	71.24%
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS		137,224,791	66.76%
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		8,819,654	4.29%
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT		2,771,720	1.35%
INSTRUMENTAL MUSIC		2,743,033	1.33%
DROPOUT PREVENTION		1,355,859	0.66%
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT		544,048	0.26%
SECONDARY LEVEL LITERACY		428,879	0.21%
K-3 ENGLISH LANGUAGE DEVELOPMENT		300	0.00%
HIGH SCHOOL OPTIONS		30,919	0.02%
IB PROGRAM		331,764	0.16%
CONNECTIONS		307,647	0.15%
MULTI-CULTURAL		163,064	0.08%
EXPULSED STUDENT SERVICES		4,000	0.00%
SPECIAL EDUCATION		37,261,529	18.13%
CAREER AND TECHNICAL EDUCATION		3,226,489	1.57%
COCURRICULAR EDUCATION AND ATHLETICS		1,257,399	0.61%
ENGLISH LANGUAGE DEVELOPMENT		7,377,748	3.59%
TALENTED AND GIFTED EDUCATION		1,707,028	0.83%
TOTAL INSTRUCTION		\$ 205,555,871	71.24%
INSTRUCTIONAL SUPPORT			
STUDENT SERVICES		\$ 14,375,905	4.98%
COUNSELING SERVICES		6,384,465	44.42%
NURSING AND HEALTH SERVICES		5,163,327	35.92%
DROPOUT PREVENTION		221,737	1.54%
FAMILY RESOURCE SCHOOLS		160,000	1.11%
TRANSLATION SERVICES		153,111	1.07%
SOCIAL WORK SERVICES		128,613	0.89%
FAMILY ADVOCATE PROGRAM		148,060	1.03%
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		2,016,592	14.03%
INSTRUCTIONAL STAFF SUPPORT		\$ 12,804,546	4.44%
LIBRARY SUPPORT SERVICES		5,058,336	39.50%
TECHNOLOGY SPECIALISTS		776,080	6.06%
ADMIN AND EVALUATION OF LEARNING SERVICES		722,482	5.64%
CULTURAL DIVERSITY		65,003	0.51%
CURRICULUM DEVELOPMENT COUNCIL		6,324	0.05%
MEDIA SUPPORT SERVICES		135,686	1.06%
STAFF DEVELOPMENT		801,982	6.26%
INDUCTION		159,202	1.24%
SUPPERVISION OTHER INSTRUCTIONAL		65,811	0.51%
OTHER INSTRUCTIONAL STAFF SUPPORT		5,013,640	39.16%
TOTAL INSTRUCTIONAL SUPPORT		\$ 27,180,451	9.42%



Making Choices in the BVSD Budget (continued)

CATEGORY				
GROUP		17-18	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
SCHOOL ADMINISTRATION AND OPERATIONS				
SCHOOL ADMINISTRATION		\$ 22,930,943		7.95%
PRINCIPAL'S OFFICE			22,489,298	98.07%
SCHOOL ADMINISTRATION SERVICES			373,624	1.63%
SCHOOL LEVEL SUPPORT			66,721	0.29%
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)			1,300	0.01%
OPERATIONS AND MAINTENANCE		\$ 15,032,153		5.21%
MAINTENANCE & OPERATIONS			11,277,720	75.02%
ENVIRONMENTAL SERVICES			569,770	3.79%
ADMIN OF MAINTENANCE AND OPERATIONS			1,181,513	7.86%
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)			2,003,150	13.33%
TOTAL SCHOOL ADMINISTRATION & OPERATIONS		\$ 37,963,096		13.16%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS				
GENERAL ADMINISTRATION		\$ 4,446,927		1.54%
SUPERINTENDENT			738,390	16.61%
TAX COLLECTION FEES			577,000	12.98%
SECONDARY EDUCATION SUPPORT			271,315	6.10%
LEGAL SERVICES			145,385	3.27%
ELEMENTARY EDUCATION SUPPORT			190,035	4.27%
ADMIN OF GENERAL SUPPORT SERVICES			191,187	4.30%
STAFF NEGOTIATIONS SERVICES			303,936	6.83%
GRANT PROCUREMENT			108,703	2.44%
ELECTION SERVICES			81,100	1.82%
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)			1,839,876	41.37%
BUSINESS SERVICES		\$ 4,647,533		1.60%
CENTRAL SERVICES		\$ 8,729,192		3.03%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)			2,945,909	33.76%
HUMAN RESOURCES			1,883,764	21.58%
TELECOMMUNICATIONS			466,126	5.34%
COMMUNICATION SERVICES			281,149	3.22%
RESEARCH AND EVALUATION SERVICES			188,597	2.16%
PLANNING SERVICES			595,451	6.82%
INSURANCE MANAGEMENT SERVICES			175,850	2.01%
SUBSTITUTE OFFICE			82,230	0.94%
RECRUITMENT			371,495	4.26%
OTHER CENTRAL SERVICES (i.e. TELEVISION BOARD MEETINGS)			1,738,621	19.92%
TOTAL DISTRICT WIDE SUPPORT		\$ 17,823,652		6.17%
GRAND TOTAL GENERAL OPERATING FUND		\$ 288,523,070		100.00%

Footnotes:

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



Service (SRE) Budgets by Object

SRE Summary

SRE SUMMARY PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
SRE 11 Regular Education	\$ 111,186,091	\$ 32,353,472	\$ 1,165,463	\$ 583,687	\$ 301,946	\$ 8,937,576	\$ 197,443	\$ 154,725,678
SRE 12 Special Education	27,295,608	8,576,603	46,456	11,039	1,154,520	69,634	107,669	37,261,529
SRE 13 Career & Technical Education	2,009,745	629,350	13,836	14,945	2,100	551,699	4,814	3,226,489
SRE 14 Co-Curricular Education & Athletics	1,032,668	211,185	-	-	12,346	800	400	1,257,399
SRE 16 English Language Development	5,631,665	1,617,036	6,103	2,681	10,471	108,162	1,630	7,377,748
SRE 17 Talented & Gifted Education	1,035,407	353,039	29,300	-	164,526	122,156	2,600	1,707,028
SRE 21 Student Support Services	8,878,040	2,621,867	2,111,156	7,764	62,829	530,686	163,563	14,375,905
SRE 22 Instructional Staff Support	8,280,494	2,463,049	423,537	64,423	90,636	1,431,094	51,313	12,804,546
SRE 23 General Administration Support	2,330,070	587,506	1,130,753	6,800	176,407	103,060	112,331	4,446,927
SRE 24 School Administration Support	17,514,150	5,110,431	41,280	100	147,096	103,335	14,551	22,930,943
SRE 25 Business Services	2,934,107	856,867	745,860	119,350	61,250	230,972	(300,873)	4,647,533
SRE 26 Operations & Maintenance	12,900,749	4,344,161	19,281	2,340,950	23,574	5,822,604	(10,419,166)	15,032,153
SRE 28 Central Support Services	6,219,124	1,728,308	984,130	1,835,291	603,837	511,944	(3,153,442)	8,729,192
GRAND TOTAL	\$ 207,247,918	\$ 61,452,874	\$ 6,717,155	\$ 4,987,030	\$ 2,811,538	\$ 18,523,722	\$ (13,217,167)	\$ 288,523,070



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	2017-18 REVISED BUDGET
SRE 11 REGULAR EDUCATION								
0010 GEN ELEMENTARY EDUC	41,463,309	12,434,259	6,319	231,883	30,313	795,754	40,680	\$ 55,002,517
0020 GEN MIDDLE EDUCATION	23,587,628	6,973,643	35,067	115,905	27,013	321,399	34,135	31,094,790
0030 GEN HIGH SCHOOL EDUCATION	32,346,286	9,508,642	482,546	146,565	127,702	415,521	94,744	43,122,006
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	89,520	-	89,520
0060 INTEGRATED EDUCATION	910,043	273,492	-	87,973	5,650	68,844	5,518	1,351,520
0080 LIBRARY INSTRUCTION	85,151	40,020	-	1,281	-	105,343	3,294	235,089
0090 OTHER GEN EDUCATION	3,848,847	511,284	640,631	-	111,268	6,175,534	1,270	11,288,834
0093 HOMEBOUND/HOSPITAL	20,720	4,237	-	-	-	-	-	24,957
0200 ART	2,249,465	658,907	-	-	-	30,358	-	2,938,730
0300 OTHER ART PROGRAMS	-	-	-	-	-	7,272	186	7,458
0500 LANG ARTS ENGLISH	41,150	8,415	-	-	-	231,321	-	280,886
0510 LANGUAGE SKILLS	-	-	-	-	-	8,796	-	8,796
0511 READING	-	-	-	-	-	881	-	881
0543 JOURNALISM	-	-	-	-	-	522	-	522
0550 SPEECH	-	-	-	-	-	1,153	1,500	2,653
0560 DRAMA	-	-	-	-	-	1,400	-	1,400
0600 FOREIGN LANGUAGES	-	-	-	-	-	19,668	-	19,668
0810 HEALTH EDUCATION	-	-	-	-	-	3,728	-	3,728
0830 PHYSICAL EDUCATION	2,259,946	661,057	-	-	-	19,367	110	2,940,480
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	4,189	-	4,189
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	6,194	-	6,194
1100 MATHEMATICS	-	-	-	-	-	460,416	-	460,416
1210 MUSIC GENERAL	2,259,845	661,033	900	-	-	14,438	500	2,936,716
1240 MUSIC VOCAL	-	-	-	-	-	6,036	306	6,342
1250 MUSIC INSTRUMENTAL	2,112,841	618,483	-	80	-	10,917	712	2,743,033
1251 CONCERT BAND	-	-	-	-	-	1,145	-	1,145
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	38,814	2,819	41,633
1500 SOCIAL SCIENCES	-	-	-	-	-	34,656	-	34,656
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	4,094	11,669	15,763
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	-	-	-	10,240	-	10,240
SRE TOTAL	111,186,091	32,353,472	1,165,463	583,687	301,946	8,937,576	197,443	\$ 154,725,678
SRE 12 SPECIAL EDUCATION								
0092 ESY EXTENDED SCHOOL YEAR	120,652	24,673	4,325	-	800	4,045	-	\$ 154,495
0093 HOMEBOUND/HOSPITAL	23,879	4,883	-	-	-	-	-	28,762
1700 SPECIAL EDUCATION	16,056,287	5,260,222	11,808	11,039	1,151,145	58,664	32,994	22,582,159
1710 PHYS DISABILITY	1,132,622	329,361	-	-	-	-	-	1,461,983
1720 VISUAL DISABILITY	125,385	36,763	-	-	-	-	-	162,148
1730 HEARING DISABILITY	627,137	202,351	-	-	-	306	-	829,794
1740 S.L.I.C.	-	-	-	-	-	1,155	-	1,155
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	369
1770 SPEECH/LANGUAGE DISABLY	3,660,302	1,054,499	-	-	-	-	-	4,714,801
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,407,159	491,208	173	-	-	-	-	1,898,540
2113 SOCIAL WORK SERVICES	1,143,761	318,499	-	-	-	-	-	1,462,260
2123 APPRAISAL SERVICES	813,063	229,025	-	-	-	-	-	1,042,088
2140 PSYCHOLOGICAL SERVICES	1,738,123	489,613	-	-	-	-	-	2,227,736
2149 OTHER PSYCHOLOGICAL SERVICES	98,411	28,814	-	-	-	-	-	127,225
2153 AUDIOLOGY SERVICES	106,027	28,683	-	-	-	-	-	134,710
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	242,800	78,009	-	-	-	-	74,675	395,484
SRE TOTAL	27,295,608	8,576,603	46,456	11,039	1,154,520	69,634	107,669	\$ 37,261,529



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	2017-18 REVISED BUDGET
SRE 13 CAREER AND TECHNICAL EDUCATION								
0030 GEN HIGH SCHOOL EDUCATION	1,216,698	360,335	-	6,740	-	26,576	-	\$ 1,610,349
0033 TEEN PARENTING PROGRAM	355,166	134,444	11,836	-	1,200	7,123	500	510,269
0090 OTHER GEN ED	-	-	-	-	-	411,000	-	411,000
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	8,178	-	8,178
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	1,891	-	1,891
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	94	594
0920 HOME ECONOMICS FAMILY FOCUS	-	-	-	-	-	3,942	-	3,942
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,099	-	8,099
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	902	-	902
0936 COSMETOLOGY	7,700	1,575	-	-	-	13,643	250	23,168
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,166	-	1,166
1010 CONSTRUCTION	-	-	-	-	-	2,500	324	2,824
1022 GRAPHIC ARTS	94,715	26,349	-	-	-	5,000	322	126,386
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	-	-	-	-	-	504	-	504
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	254	2,754
2122 COUNSELING SERVICES	73,500	21,973	-	-	-	125	194	95,792
2134 NURSING SERVICES	46,726	14,546	-	-	-	-	-	61,272
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2410 PRINCIPAL'S OFFICE	215,240	70,128	-	8,205	-	10,000	526	304,099
SRE TOTAL	2,009,745	629,350	13,836	14,945	2,100	551,699	4,814	\$ 3,226,489
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
0030 GEN HIGH SCHOOL EDUCATION	15,994	3,272	-	-	-	-	-	\$ 19,266
1808 INTRAMURALS - GENERAL	311,225	63,643	-	-	-	-	-	374,868
1910 ELEM SPONSOR STUDENT ACT	45,796	9,369	-	-	-	-	-	55,165
1920 MIDDLE SPONSOR STUDENT AC	102,293	20,920	-	-	-	-	-	123,213
1930 HIGH SPONSOR STUDENT ACT	469,044	95,920	-	-	-	-	-	564,964
1935 CHEER/POMS	87,236	17,840	-	-	-	-	-	105,076
8916 JITSUYGO HIGH SCH PROGRAM	1,080	221	-	-	12,346	800	400	14,847
SRE TOTAL	1,032,668	211,185	-	-	12,346	800	400	\$ 1,257,399
SRE 16 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY EDUC	2,673,364	781,963	-	-	-	7,790	-	\$ 3,463,117
0020 GEN MIDDLE EDUCATION	1,102,277	322,670	-	-	-	7,415	-	1,432,362
0030 GEN HIGH SCHOOL EDUCATION	815,140	238,630	-	-	-	9,998	-	1,063,768
0090 OTHER GEN EDUCATION	362,858	78,375	692	-	-	3,763	865	446,553
2200 INSTRUCTIONAL STAFF SPVRT	644,860	185,158	-	2,681	9,729	75,582	765	918,775
2212 CURRICULUM DEVELOPMENT	3,087	632	1,411	-	742	-	-	5,872
2214 EVALUATION INSTRUCT SVCS	30,079	9,608	4,000	-	-	3,614	-	47,301
SRE TOTAL	5,631,665	1,617,036	6,103	2,681	10,471	108,162	1,630	\$ 7,377,748
SRE 17 TALENTED & GIFTED EDUCATION								
0070 TALENTED AND GIFTED	709,411	261,031	300	-	158,394	23,518	-	\$ 1,152,654
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	85,283	24,403	20,000	-	-	-	-	129,686
1900 STUDENT ACTIVITIES	11,416	2,336	-	-	1,250	4,350	1,100	20,452
1909 FAIRS AND COMPETITIONS	55,536	14,818	-	-	-	-	-	70,354
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	614	-	-	-	-	-	3,614
2237 ADMIN TAG PROGRAMS	170,761	49,837	9,000	-	4,882	93,033	1,500	329,013
SRE TOTAL	1,035,407	353,039	29,300	-	164,526	122,156	2,600	\$ 1,707,028
SRE 21 STUDENT SUPPORT SERVICES								
2100 SUPPORT SERVICES-STUDENTS	527,650	142,411	269,579	-	20,000	174,524	5,000	\$ 1,139,164
2112 ATTENDANCE SERVICES	160,455	46,847	-	-	-	-	-	207,302
2113 SOCIAL WORK SERVICES	361,219	137,191	-	-	-	-	-	498,410
2114 STUDENT ACCOUNTING	456,878	133,163	17,008	2,514	1,500	3,611	750	615,424
2122 COUNSELING SERVICES	4,825,913	1,346,565	4,200	-	15,179	60,639	1,613	6,254,109
2123 APPRAISAL SERVICES	101,289	29,067	-	-	-	-	-	130,356
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	828,749	241,480	14,000	2,000	6,150	3,419	2,200	1,097,998
2139 OTHR HLTH SVCS-MEDICAID	1,331,134	462,401	1,806,369	3,250	20,000	288,175	154,000	4,065,329
2190 OTHER SUPPORT SERVICES-STUDENTS	284,753	82,742	-	-	-	-	-	367,495
SRE TOTAL	8,878,040	2,621,867	2,111,156	7,764	62,829	530,686	163,563	\$ 14,375,905



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	2017-18 REVISED BUDGET
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 INSTRUCTIONAL STAFF SPRT	242,243	70,872	410,844	-	51,029	1,278,547	20,000	\$ 2,073,535
2210 IMPROVEMENT INSTRUC SVCS	950,954	263,798	-	-	2,610	12,175	-	1,229,537
2211 ADMIN LEARNING SERVICES	67,957	20,801	-	6,250	2,000	11,000	5,964	113,972
2212 CURRICULUM DEVELOPMENT	352,006	95,850	700	-	-	48,887	-	497,443
2213 STAFF DEVELOPMENT	488,947	237,230	10,565	-	25,450	31,417	8,373	801,982
2214 EVALUATION INSTRUC SVCS	471,286	129,162	1,250	-	-	2,706	4,106	608,510
2219 LEARNING MATERIALS CENTER	54,566	18,067	-	-	-	-	-	72,633
2220 MEDIA SUPPORT SERVICES	586,860	189,220	-	-	-	-	-	776,080
2222 LIBRARY SUPPORT SVCS	3,895,717	1,118,742	178	-	-	42,102	1,597	5,058,336
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	561,495	161,524	-	-	6,200	4,000	10,000	743,219
2231 ADMIN SPECIAL EDUCATION	557,233	143,202	-	-	-	-	-	700,435
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	51,230	14,581	-	-	-	-	-	65,811
SRE TOTAL	8,280,494	2,463,049	423,537	64,423	90,636	1,431,094	51,313	\$ 12,804,546
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	330,593	81,301	87,000	4,000	56,555	70,291	22,797	\$ 652,537
2304 GENERAL ADMIN SUPPORT	1,167,436	294,378	-	-	-	-	-	1,461,814
2311 ADMIN BOE BOARD OF EDUC	-	-	107,300	1,200	30,700	3,571	25,134	167,905
2312 BOE SECTRY BOARD OF EDUC	33,161	9,661	-	-	-	-	-	42,822
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	63,291	20,467	54,977	-	2,500	3,650	500	145,385
2316 TAX COLLECTION FEES	-	-	577,000	-	-	-	-	577,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	227,481	59,379	16,576	-	-	500	-	303,936
2321 SUPERINTENDENT	423,487	100,738	45,065	1,600	82,452	22,048	63,000	738,390
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	84,621	21,582	-	-	1,000	1,500	-	108,703
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
SRE TOTAL	2,330,070	587,506	1,130,753	6,800	176,407	103,060	112,331	\$ 4,446,927
SRE 24 SCHOOL ADMINISTRATION SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVCS	383,852	6,458	22,000	-	15,035	11,000	2,000	\$ 440,345
2410 PRINCIPAL'S OFFICE	17,130,298	5,103,973	19,280	100	132,061	92,335	12,551	22,490,598
SRE TOTAL	17,514,150	5,110,431	41,280	100	147,096	103,335	14,551	\$ 22,930,943
SRE 25 BUSINESS SERVICES								
2500 BUSINESS SUPPORT SERVICES	20,000	290	325,567	-	-	92,015	-	\$ 437,872
2511 ADMIN BUSINESS SERVICES	234,155	61,030	-	-	-	-	-	295,185
2513 BUDGETING SERVICES	535,382	153,106	23,400	500	16,850	43,900	8,500	781,638
2515 PAYROLL SERVICES	378,768	109,898	-	-	3,000	-	-	491,666
2516 FINANCIAL ACCOUNTING SVCS	691,282	202,038	386,893	6,100	22,300	10,400	10,100	1,329,113
2520 PURCHASING SERVICES	384,264	109,765	-	750	13,900	8,900	1,100	518,679
2530 WAREHOUSING/DISTRIBUTING	527,639	168,466	5,000	14,000	5,200	4,600	40,500	765,405
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	162,617	52,274	5,000	98,000	-	55,000	(361,073)	11,818
SRE TOTAL	2,934,107	856,867	745,860	119,350	61,250	230,972	(300,873)	\$ 4,647,533
SRE 26 OPERATIONS & MAINTENANCE								
2600 MAINTENANCE & OPERATIONS	10,263,151	3,491,333	12,345	1,997,835	14,880	5,703,933	(10,205,757)	\$ 11,277,720
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	1,000
2610 ADMIN MAINTENANCE & OPS	921,262	254,251	1,800	-	1,800	2,100	300	1,181,513
2620 ENVIRONMENTAL SERVICES	169,755	48,570	3,136	335,115	4,894	3,900	4,400	569,770
2627 ENERGY - PHASE I	-	-	-	-	2,000	-	-	2,000
2660 SECURITY SERVICES	1,219,974	425,732	2,000	8,000	-	48,241	5,000	1,708,947
2690 OTHER OPERATIONS	326,607	124,275	-	-	-	61,430	(223,109)	289,203
SRE TOTAL	12,900,749	4,344,161	19,281	2,340,950	23,574	5,822,604	(10,419,166)	\$ 15,032,153



Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2017-18
PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	PROPERTY & OTHER USES	REVISED BUDGET
SRE 28 CENTRAL SUPPORT SERVICES								
2112 ATTENDANCE SERVICES	-	900	-	-	-	-	-	\$ 900
2800 CENTRAL SUPPORT SERVICES	5,000	72	142,371	-	20,000	194,607	-	362,050
2801 CENTRAL SUPPORT SERVICES	896,257	226,969	-	-	-	-	-	1,123,226
2811 PLANNING SERVICES	262,730	72,989	189,500	600	19,657	47,645	2,330	595,451
2814 RESEARCH/EVALUATION SVCS	127,967	35,130	7,500	-	4,250	10,250	3,500	188,597
2820 COMMUNICATION SERVICES	189,268	55,300	8,000	-	9,230	7,551	11,800	281,149
2823 PUBLIC COMMUNICATION SERVICES	62,488	19,701	-	-	-	-	-	82,189
2830 HUMAN RESOURCES	1,403,973	397,252	62,368	3,500	21,450	57,641	16,093	1,962,277
2832 RECRUITMENT/PLACEMENT SVC	155,135	45,580	55,000	-	2,780	98,000	15,000	371,495
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	631	-	-	-	-	-	3,717
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(3,349,074)	(3,349,074)
2841 SUPERVISING INFO SYS SERVICES	363,545	101,712	145,721	5,500	49,541	20,500	60,500	747,019
2843 PROGRAMMING SERVICES	1,287,029	347,320	28,639	1,508,515	24,525	7,200	3,050	3,206,278
2844 OPERATIONS SERVICES	271,313	76,854	316,300	163,363	71,250	41,250	50,050	990,380
2845 TELECOMMUNICATIONS	89,808	24,896	2,500	153,813	180,000	-	15,109	466,126
2849 OTHER INFORMATION SYSTEMS SERVICES	992,367	294,939	5,000	-	28,000	26,000	5,000	1,351,306
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	-	-	170,000
2890 OTHER SUPPORT SERVICES	109,158	28,063	2,231	-	1,200	1,000	13,000	154,652
SRE TOTAL	6,219,124	1,728,308	984,130	1,835,291	603,837	511,944	(3,153,442)	\$ 8,729,192
GRAND TOTAL	207,247,918	61,452,874	6,717,155	4,987,030	2,811,538	18,523,722	(13,217,167)	288,523,070



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	2017-18 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 163,223,914	\$ 47,907,288	\$ 5,318,950	\$ 4,610,000	\$ 1,250,065	\$ 17,273,673	\$ (13,574,157)	\$ 226,009,733
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,143,698	627,722	-	-	-	12,175	-	2,783,595
0021 CHOICE	394,199	115,364	-	-	-	600	-	510,163
0027 MIDDLE LEVEL LITERACY	420,865	123,183	-	-	-	-	-	544,048
0031 DROPOUT PREVENTION	1,023,648	312,191	471,725	-	-	15,500	-	1,823,064
0032 PASSAGES	131,714	40,794	-	-	-	-	-	172,508
0034 CONNECTIONS	236,526	69,216	-	-	-	1,905	-	307,647
0035 MULTI-CULTURAL	126,144	36,920	-	-	-	-	-	163,064
0036 SECONDARY LEVEL LITERACY	331,828	97,051	-	-	-	-	-	428,879
0037 EXPELLED STUDENT SERVICES	-	-	-	-	2,800	1,200	-	4,000
0038 HIGH SCHOOL OPTIONS	5,000	1,022	20,000	-	4,897	-	-	30,919
0039 ADVANCED PLACEMENT	94,606	27,688	-	-	-	-	-	122,294
0040 AVID	41,130	11,206	16,800	-	30,000	3,263	17,000	119,399
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,000	-	1,000
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,000	-	1,000
0068 INTERDISCIPLINARY ED	-	-	301	-	-	1,131	-	1,432
0069 INTERDISCIPLINARY ED	-	-	-	-	-	-	130	130
0071 TALENTED & GIFTED (SRA)	-	-	300	-	-	14,171	-	14,471
0072 TALENTED AND GIFTED	396,942	170,286	20,000	-	-	602	-	587,830
0073 TAG - DISTRICT PROGRAMS	357,674	104,062	-	-	158,394	10,000	-	630,130
0089 SUMMER ONLINE	139,344	31,376	-	-	61,000	1,000	300	233,020
0095 PARTNERS IN EDUCATION	107,626	38,557	1,000	-	4,700	4,300	2,000	158,183
0137 FAMILY ADVOCATE PROGRAM	107,418	40,642	-	-	-	-	-	148,060
0193 PLANNING INNOVATIONS	131,362	33,832	-	-	2,860	6,690	450	175,194
0660 ENGLISH AS 2ND LANGUAGE	5,009,184	1,438,819	692	-	-	30,207	865	6,479,767
2001 IB PROGRAM	201,155	57,509	3,700	-	29,500	7,000	33,600	332,464
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	79,517	22,144	47,579	-	-	3,871	-	153,111
2191 ADA/504 SERVICES	81,788	23,034	32,000	-	-	-	5,000	141,822
2204 RECRUITMENT	47,766	16,665	-	-	2,780	-	-	67,211
2205 INDUCTION	98,898	25,865	4,000	-	15,587	10,852	4,000	159,202
2207 TECHNOLOGY SPECIALISTS	586,860	189,220	-	-	-	-	-	776,080
2215 CULTURAL DIVERSITY	6,700	1,370	14,128	-	3,742	33,063	6,000	65,003
2216 FIRST AID TRAINING	4,519	925	-	-	-	2,500	8,000	15,944
2218 CURRICULUM DEVELOPMENT COUNCIL	4,920	1,404	-	-	-	-	-	6,324
2236 SUPERVISION-LIT/LANG	648,947	185,994	5,411	2,681	10,471	79,196	765	933,465
2391 ELEM EDUCATION SUPPORT	128,420	33,629	-	1,300	18,455	5,081	3,150	190,035
2393 SECONDARY ED SUPPORT	187,173	47,455	2,000	1,700	18,500	7,340	7,147	271,315
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	45,000	-	45,000
2491 SCHOOL LEVEL SUPPORT	13,852	2,834	22,000	-	15,035	11,000	2,000	66,721
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	131,971	40,844	-	15,000	-	-	-	187,815
2623 RECYCLING SERVICES	-	-	-	192,196	-	-	-	192,196
2801 TIES ALLOCATIONS	-	-	-	127,319	-	-	-	127,319
2834 SUBSTITUTE OFFICE	62,521	19,709	-	-	-	-	-	82,230
3120 STATE VOCATIONAL ED	2,086,658	645,078	13,836	14,945	2,100	551,699	4,814	3,319,130
3130 STATE ECEA SPECIAL ED	27,295,608	8,576,603	46,456	11,039	1,154,520	69,634	107,669	37,261,529
3150 STATE TALENTED & GIFTED	280,791	78,691	9,000	-	6,132	97,383	2,600	474,597
3206 READ ACT	-	-	488,277	-	-	-	-	488,277
9003 MEDICAID	877,032	256,682	19,000	3,250	20,000	221,386	151,500	1,548,850
GRAND TOTAL	207,247,918	61,452,874	6,717,155	4,987,030	2,811,538	18,523,722	(13,217,167)	\$ 288,523,070



Project/Program Budgets by Object (continued)

Project Detail

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 GEN ELEMENTARY ED	39,288,975	11,797,492	3,319	231,883	6,813	794,454	27,080	\$ 52,150,016
0020 GEN MIDDLE EDUCATION	22,697,045	6,713,118	267	115,905	13,013	313,295	17,005	29,869,648
0030 GEN HIGH SCHOOL EDUCATION	30,456,314	8,964,754	8,520	146,565	59,005	390,785	74,744	40,100,687
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	89,520	-	89,520
0060 INTEGRATED EDUCATION	909,543	273,390	-	87,973	5,650	68,844	5,518	1,350,918
0080 LIBRARY INSTRUCTION	85,151	40,020	-	1,281	-	105,343	3,294	235,089
0090 OTHER GEN EDUCATION	3,848,847	511,284	313,470	-	111,268	6,175,534	1,270	10,961,673
0093 HOMEBOUND/HOSPITAL	20,720	4,237	-	-	-	-	-	24,957
0200 ART	2,249,465	658,907	-	-	-	30,358	-	2,938,730
0300 BUSINESS EDUCATION	-	-	-	-	-	7,272	186	7,458
0500 LANG ARTS ENGLISH	41,150	8,415	-	-	-	231,321	-	280,886
0510 LANGUAGE SKILLS	-	-	-	-	-	8,796	-	8,796
0511 READING	-	-	-	-	-	881	-	881
0543 JOURNALISM	-	-	-	-	-	522	-	522
0550 SPEECH	-	-	-	-	-	1,153	1,500	2,653
0560 DRAMA	-	-	-	-	-	1,400	-	1,400
0600 FOREIGN LANGUAGES	-	-	-	-	-	19,668	-	19,668
0810 HEALTH EDUCATION	-	-	-	-	-	3,728	-	3,728
0830 PHYSICAL EDUCATION	2,259,946	661,057	-	-	-	19,367	110	2,940,480
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	4,189	-	4,189
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	6,194	-	6,194
1100 MATHEMATICS	-	-	-	-	-	460,416	-	460,416
1210 MUSIC GENERAL	2,259,845	661,033	900	-	-	14,438	500	2,936,716
1240 MUSIC VOCAL	-	-	-	-	-	6,036	306	6,342
1250 MUSIC INSTRUMENTAL	2,112,841	618,483	-	80	-	10,917	712	2,743,033
1251 CONCERT BAND	-	-	-	-	-	1,145	-	1,145
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	38,814	2,819	41,633
1500 SOCIAL SCIENCES	-	-	-	-	-	34,656	-	34,656
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	4,094	11,669	15,763
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
1808 INTRAMURALS - GENERAL	311,225	63,643	-	-	-	-	-	374,868
1910 ELEM SPONSOR STUDENT ACT	45,796	9,369	-	-	-	-	-	55,165
1920 MIDDLE SPONSOR STUDENT A	102,293	20,920	-	-	-	-	-	123,213
1930 HIGH SPONSOR STUDENT ACT	392,131	80,192	-	-	-	-	-	472,323
1935 CHEER/POMS	87,236	17,840	-	-	-	-	-	105,076
2100 SUPPORT SERVICES-STUDENT	366,345	97,233	30,000	-	20,000	170,653	-	684,231
2113 SOCIAL WORK SERVICES	92,503	36,110	-	-	-	-	-	128,613
2114 STUDENT ACCOUNTING	456,878	133,163	17,008	2,514	1,500	3,611	750	615,424
2122 COUNSELING SERVICES	4,825,913	1,346,565	4,200	-	15,179	60,639	1,613	6,254,109
2123 COUNSELING SERVICES	101,289	29,067	-	-	-	-	-	130,356
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	828,749	241,480	14,000	2,000	6,150	3,419	2,200	1,097,998
2139 OTHER HLTH SVCS-MEDICAID	454,102	205,719	1,787,369	-	-	66,789	2,500	2,516,479
2190 OTHER SUPPORT SERVICES-STUDENT	261,566	76,463	-	-	-	-	-	338,029
2231 ADMIN SPECIAL EDUCATION	557,233	143,202	-	-	-	-	-	700,435



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2200 INSTRUCTIONAL STAFF SPVRT	24,500	4,155	230,600	-	27,000	1,238,072	-	\$ 1,524,327
2210 IMPROVEMENT INSTRUCT SVCS	950,954	263,798	-	-	2,610	-	-	1,217,362
2211 ADMIN LEARNING SERVICES	67,957	20,801	-	6,250	2,000	11,000	5,964	113,972
2212 CURRICULUM DEVELOPMENT	347,086	94,446	-	-	-	48,887	-	490,419
2213 STAFF DEVELOPMENT	488,947	237,230	10,565	-	3,450	31,417	8,373	779,982
2214 EVALUATION INSTRUCT SVCS	471,286	129,162	1,250	-	-	2,706	4,106	608,510
2219 LEARNING MATERIALS CENTER	54,566	18,067	-	-	-	-	-	72,633
2222 LIBRARY SUPPORT SVCS	3,895,717	1,118,742	178	-	-	42,102	1,597	5,058,336
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	561,495	161,524	-	-	6,200	4,000	10,000	743,219
2239 SUPERVISION-OTHER INSTR PROGRAM	51,230	14,581	-	-	-	-	-	65,811
2300 ADMIN GEN SUPPORT SVCS	15,000	217	85,000	1,000	19,600	12,870	12,500	146,187
2304 ADMIN GEN SUPPORT SVCS	1,167,436	294,378	-	-	-	-	-	1,461,814
2311 ADMIN BOE BOARD OF ED	-	-	107,300	1,200	30,700	3,571	25,134	167,905
2312 BOE SECTRY BOARD OF ED	33,161	9,661	-	-	-	-	-	42,822
2314 ELECTION SERVICES	-	-	81,100	-	-	-	-	81,100
2315 LEGAL SERVICES	63,291	20,467	54,977	-	2,500	3,650	500	145,385
2316 TAX COLLECTION FEES	-	-	577,000	-	-	-	-	577,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	227,481	59,379	16,576	-	-	500	-	303,936
2321 SUPERINTENDENT	423,487	100,738	45,065	1,600	82,452	22,048	63,000	738,390
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	84,621	21,582	-	-	1,000	1,500	-	108,703
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
2400 SCHOOL ADMIN SUPPORT SVC	370,000	3,624	-	-	-	-	-	373,624
2410 PRINCIPAL'S OFFICE	17,130,298	5,103,973	19,280	100	132,061	91,335	12,251	22,489,298
2500 BUSINESS SUPPORT SERVICES	20,000	290	325,567	-	-	92,015	-	437,872
2511 ADMIN BUSINESS SERVICES	234,155	61,030	-	-	-	-	-	295,185
2513 BUDGETING SERVICES	535,382	153,106	23,400	500	16,850	43,900	8,500	781,638
2515 PAYROLL SERVICES	378,768	109,898	-	-	3,000	-	-	491,666
2516 FINANCIAL ACCOUNTING SERVICES	691,282	202,038	386,893	6,100	22,300	10,400	10,100	1,329,113
2520 PURCHASING SERVICES	384,264	109,765	-	750	13,900	8,900	1,100	518,679
2530 WAREHOUSING/DISTRIBUTING	527,639	168,466	5,000	6,400	5,200	4,600	40,500	757,805
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	162,617	52,274	5,000	98,000	-	55,000	(361,073)	11,818
2600 MAINTENANCE & OPERATIONS	10,263,151	3,491,333	12,345	1,997,835	14,880	5,703,933	(10,205,757)	11,277,720
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	1,000
2610 ADMIN MAINTENANCE & OPS	921,262	254,251	1,800	-	1,800	2,100	300	1,181,513
2620 ENVIRONMENTAL SERVICES	37,784	7,726	3,136	600	4,894	3,900	4,400	62,440
2627 ENERGY - PHASE I	-	-	-	-	2,000	-	-	2,000
2660 SECURITY SERVICES	1,219,974	425,732	2,000	8,000	-	48,241	5,000	1,708,947
2690 OTHER OPERATIONS	326,607	124,275	-	-	-	61,430	(223,109)	289,203
2800 CENTRAL SUPPORT SERVICES	5,000	72	142,371	-	20,000	194,607	-	362,050
2801 CENTRAL SUPPORT SERVICES	896,257	226,969	-	-	-	-	-	1,123,226
2811 PLANNING SERVICES	131,368	39,157	189,500	600	16,797	40,955	1,880	420,257
2814 RESEARCH/EVALUATION SERVICES	127,967	35,130	7,500	-	4,250	10,250	3,500	188,597
2820 COMMUNICATION SERVICES	189,268	55,300	8,000	-	9,230	7,551	11,800	281,149
2823 PUBLIC COMMUNICATION SERVICES	62,488	19,701	-	-	-	-	-	82,189
2830 HUMAN RESOURCES	1,341,452	377,543	62,368	3,500	21,450	57,641	16,093	1,880,047
2832 RECRUITMENT/PLACEMENT SERVICES	107,369	28,915	55,000	-	-	98,000	15,000	304,284
2834 INSV TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	5,000	-	350	300	200	5,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	631	-	-	-	-	-	3,717
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(3,349,074)	(3,349,074)
2841 SUPERVISING INFO SYS SERVICES	363,545	101,712	145,721	5,500	49,541	20,500	60,500	747,019
2843 PROGRAMMING SERVICES	1,287,029	347,320	28,639	1,508,515	24,525	7,200	3,050	3,206,278
2844 OPERATIONS SERVICES	271,313	76,854	316,300	163,363	71,250	41,250	50,050	990,380
2845 TELECOMMUNICATIONS	89,808	24,896	2,500	153,813	180,000	-	15,109	466,126
2849 OTHER INFORMATION SERVICES	992,367	294,939	5,000	-	28,000	26,000	5,000	1,351,306
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	-	-	170,000
2890 OTHER SUPPORT SERVICES CENTRAL	109,158	28,063	2,231	-	1,200	1,000	13,000	154,652
8916 JITSUYGO HIGH SCH PROGRAM	1,080	221	-	-	12,346	800	400	14,847
PROJECT TOTAL	163,223,914	47,907,288	5,318,950	4,610,000	1,250,065	17,273,673	(13,574,157)	\$ 226,009,733



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
0013 K-3 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	\$ 300
PROJECT TOTAL	-	-	-	-	-	300	-	\$ 300
0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	2,143,198	627,620	-	-	-	-	-	\$ 2,770,818
0060 INTEGRATED EDUCATION	500	102	-	-	-	-	-	602
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	-	12,175	-	12,175
PROJECT TOTAL	2,143,698	627,722	-	-	-	12,175	-	\$ 2,783,595
0021 CHOICE								
0020 GEN MIDDLE EDUCATION	394,199	115,364	-	-	-	600	-	\$ 510,163
PROJECT TOTAL	394,199	115,364	-	-	-	600	-	\$ 510,163
0027 MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT								
0020 GEN MIDDLE EDUCATION	420,865	123,183	-	-	-	-	-	\$ 544,048
PROJECT TOTAL	420,865	123,183	-	-	-	-	-	\$ 544,048
0031 DROPOUT PREVENTION								
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	701,895	204,005	453,725	-	-	15,500	-	1,375,125
2112 ATTENDANCE SERVICES	160,455	47,747	-	-	-	-	-	208,202
2113 SOCIAL WORK SERVICES	161,298	60,439	-	-	-	-	-	221,737
PROJECT TOTAL	1,023,648	312,191	471,725	-	-	15,500	-	\$ 1,823,064
0032 PASSAGES								
0030 GEN HIGH SCHOOL ED	131,714	40,794	-	-	-	-	-	\$ 172,508
PROJECT TOTAL	131,714	40,794	-	-	-	-	-	\$ 172,508
0034 CONNECTIONS								
0030 GEN HIGH SCHOOL ED	236,526	69,216	-	-	-	1,905	-	\$ 307,647
PROJECT TOTAL	236,526	69,216	-	-	-	1,905	-	\$ 307,647
0035 MULTI-CULTURAL								
0030 GEN HIGH SCHOOL ED	126,144	36,920	-	-	-	-	-	\$ 163,064
PROJECT TOTAL	126,144	36,920	-	-	-	-	-	\$ 163,064
0036 SECONDARY LEVEL ENGLISH LANGUAGE DEVELOPMENT								
0030 GEN HIGH SCHOOL ED	331,828	97,051	-	-	-	-	-	\$ 428,879
PROJECT TOTAL	331,828	97,051	-	-	-	-	-	\$ 428,879
0037 EXPELLED STUDENT SERVICES								
0030 GEN HIGH SCHOOL ED	-	-	-	-	2,800	1,200	-	\$ 4,000
PROJECT TOTAL	-	-	-	-	2,800	1,200	-	\$ 4,000
0038 HIGH SCHOOL OPTIONS								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,022	20,000	-	4,897	-	-	\$ 25,919
PROJECT TOTAL	5,000	1,022	20,000	-	4,897	-	-	\$ 30,919
0039 ADVANCED PLACEMENT								
0020 GEN MIDDLE EDUCATION	47,303	13,844	-	-	-	-	-	\$ 61,147
0030 GEN HIGH SCHOOL EDUCATION	47,303	13,844	-	-	-	-	-	61,147
PROJECT TOTAL	94,606	27,688	-	-	-	-	-	\$ 122,294
0040 AVID								
0020 GEN MIDDLE EDUCATION	1,750	357	16,800	-	8,000	3,263	17,000	\$ 47,170
0030 GEN HIGH SCHOOL EDUCATION	39,380	10,849	-	-	-	-	-	50,229
2213 STAFF DEVELOPMENT	-	-	-	-	22,000	-	-	22,000
PROJECT TOTAL	41,130	11,206	16,800	-	30,000	3,263	17,000	\$ 119,399
0066 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
PROJECT TOTAL	-	-	-	-	-	1,000	-	\$ 1,000



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
0067 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
PROJECT TOTAL	-	-	-	-	-	1,000	-	\$ 1,000
0068 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	432
PROJECT TOTAL	-	-	301	-	-	1,131	-	\$ 1,432
0069 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	130	\$ 130
PROJECT TOTAL	-	-	-	-	-	-	130	\$ 130
0071 TALENTED & GIFTED (SRA)								
0070 TALENTED AND GIFTED	-	-	300	-	-	12,916	-	\$ 13,216
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
PROJECT TOTAL	-	-	300	-	-	14,171	-	\$ 14,471
0072 TALENTED AND GIFTED								
0070 TALENTED AND GIFTED	311,659	145,883	-	-	-	602	-	\$ 458,144
1090 OTHER INDUST ARTS/TECH	85,283	24,403	20,000	-	-	-	-	129,686
PROJECT TOTAL	396,942	170,286	20,000	-	-	602	-	\$ 587,830
0073 TAG - DISTRICT PROGRAMS								
0070 TALENTED AND GIFTED	290,412	83,742	-	-	158,394	10,000	-	\$ 542,548
2200 SUPPORT SERVICES - INSTRUCTIONAL	3,000	614	-	-	-	-	-	3,614
2237 ADMIN TAG PROGRAMS	64,262	19,706	-	-	-	-	-	83,968
PROJECT TOTAL	357,674	104,062	-	-	158,394	10,000	-	\$ 630,130
0089 SUMMER ONLINE								
0020 GEN MIDDLE EDUCATION	-	-	-	-	6,000	-	-	\$ 6,000
0030 GEN HIGH SCHOOL EDUCATION	116,157	25,097	-	-	55,000	-	-	196,254
2190 INSTRUCTIONAL SUPPORT SERVICES	23,187	6,279	-	-	-	-	-	29,466
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	1,000	300	1,300
PROJECT TOTAL	139,344	31,376	-	-	61,000	1,000	300	\$ 233,020
0095 PARTNERS IN EDUCATION								
2200 INSTRUCTIONAL STAFF SPRT	107,626	38,557	1,000	-	4,700	4,300	2,000	\$ 158,183
PROJECT TOTAL	107,626	38,557	1,000	-	4,700	4,300	2,000	\$ 158,183
0137 FAMILY ADVOCATE PROGRAM								
2113 SOCIAL WORK SERVICES	107,418	40,642	-	-	-	-	-	\$ 148,060
PROJECT TOTAL	107,418	40,642	-	-	-	-	-	\$ 148,060
0193 PLANNING INNOVATIONS								
2811 PLANNING SERVICES	131,362	33,832	-	-	2,860	6,690	450	\$ 175,194
PROJECT TOTAL	131,362	33,832	-	-	2,860	6,690	450	\$ 175,194
0660 ENGLISH AS 2ND LANGUAGE								
0010 GEN ELEMENTARY ED	2,673,364	781,963	-	-	-	7,790	-	\$ 3,463,117
0020 GEN MIDDLE EDUCATION	1,128,743	330,447	-	-	-	8,656	-	1,467,846
0030 GEN HIGH SCHOOL EDUCATION	815,140	238,630	-	-	-	9,998	-	1,063,768
0090 OTHER GEN EDUCATION	362,858	78,375	692	-	-	3,763	865	446,553
2214 EVALUATION INSTRUCT SVCS	29,079	9,404	-	-	-	-	-	38,483
PROJECT TOTAL	5,009,184	1,438,819	692	-	-	30,207	865	\$ 6,479,767
2001 IB PROGRAM								
0010 GEN ELEMENTARY ED	31,136	9,147	3,000	-	23,500	1,000	13,600	\$ 81,383
0030 GEN HIGH SCHOOL EDUCATION	170,019	48,362	-	-	6,000	6,000	20,000	250,381
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
PROJECT TOTAL	201,155	57,509	3,700	-	29,500	7,000	33,600	\$ 332,464
2118 FAMILY RESOURCE SCHOOLS								
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	\$ 160,000
PROJECT TOTAL	-	-	160,000	-	-	-	-	\$ 160,000
2161 TRANSLATION SERVICES								
2100 SUPPORT SERVICES-STUDENT	79,517	22,144	47,579	-	-	3,871	-	\$ 153,111
PROJECT TOTAL	79,517	22,144	47,579	-	-	3,871	-	\$ 153,111



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM		0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	2191 - 2100	81,788	23,034	32,000	-	-	-	5,000	\$ 141,822
PROJECT TOTAL		81,788	23,034	32,000	-	-	-	5,000	\$ 141,822
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	2204 - 2832	47,766	16,665	-	-	2,780	-	-	\$ 67,211
PROJECT TOTAL		47,766	16,665	-	-	2,780	-	-	\$ 67,211
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	2205 - 2200	98,898	25,865	4,000	-	15,587	10,852	4,000	\$ 159,202
PROJECT TOTAL		98,898	25,865	4,000	-	15,587	10,852	4,000	\$ 159,202
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	2207 - 2220	586,860	189,220	-	-	-	-	-	\$ 776,080
PROJECT TOTAL		586,860	189,220	-	-	-	-	-	\$ 776,080
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPRT	2215 - 2200	6,700	1,370	14,128	-	3,742	33,063	6,000	\$ 65,003
PROJECT TOTAL		6,700	1,370	14,128	-	3,742	33,063	6,000	\$ 65,003
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	2216 - 2200	4,519	925	-	-	-	2,500	-	\$ 15,944
PROJECT TOTAL		4,519	925	-	-	-	2,500	8,000	\$ 15,944
2218 CURRICULUM DEVELOPMENT COUNCIL									
2212 CURRICULUM DEVELOPMENT	2218 - 2212	4,920	1,404	-	-	-	-	-	\$ 6,324
PROJECT TOTAL		4,920	1,404	-	-	-	-	-	\$ 6,324
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPRT	2236 - 2200	644,860	185,158	-	2,681	9,729	75,582	765	\$ 918,775
2212 CURRICULUM DEVELOPMENT	2236 - 2212	3,087	632	1,411	-	742	-	-	\$ 5,872
2214 EVALUATION INSTRUCT SVCS	2236 - 2214	1,000	204	4,000	-	-	3,614	-	\$ 8,818
PROJECT TOTAL		648,947	185,994	5,411	2,681	10,471	79,196	765	\$ 933,465
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	2391 - 2300	128,420	33,629	-	1,300	18,455	5,081	3,150	\$ 190,035
PROJECT TOTAL		128,420	33,629	-	1,300	18,455	5,081	3,150	\$ 190,035
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	2393 - 2300	187,173	47,455	2,000	1,700	18,500	7,340	7,147	\$ 271,315
PROJECT TOTAL		187,173	47,455	2,000	1,700	18,500	7,340	7,147	\$ 271,315
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	2395 - 2300	-	-	-	-	-	45,000	-	\$ 45,000
PROJECT TOTAL		-	-	-	-	-	45,000	-	\$ 45,000
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	2491 - 2400	13,852	2,834	22,000	-	15,035	11,000	2,000	\$ 66,721
PROJECT TOTAL		13,852	2,834	22,000	-	15,035	11,000	2,000	\$ 66,721
2550 MAILROOM									
2530 WAREHOUSING/DISTRIBUTING	2550 - 2530	-	-	-	7,600	-	-	-	\$ 7,600
PROJECT TOTAL		-	-	-	7,600	-	-	-	\$ 7,600
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	2621 - 2620	131,971	40,844	-	15,000	-	-	-	\$ 187,815
PROJECT TOTAL		131,971	40,844	-	15,000	-	-	-	\$ 187,815
2622 DISPOSAL SERVICES									
2620 ENVIRONMENTAL SERVICES	2622 - 2620	-	-	-	192,196	-	-	-	\$ 192,196
PROJECT TOTAL		-	-	-	192,196	-	-	-	\$ 192,196
2623 RECYCLING SERVICES									
2620 ENVIRONMENTAL SERVICES	2623 - 2620	-	-	-	127,319	-	-	-	\$ 127,319
PROJECT TOTAL		-	-	-	127,319	-	-	-	\$ 127,319
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	2834 - 2830	62,521	19,709	-	-	-	-	-	\$ 82,230
PROJECT TOTAL		62,521	19,709	-	-	-	-	-	\$ 82,230
3120 CAREER AND TECHNICAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	3120 - 0030	1,216,698	360,335	-	6,740	-	26,576	-	\$ 1,610,349
0033 TEEN PARENTING PROGRAM	3120 - 0033	355,166	134,444	11,836	-	1,200	7,123	500	\$ 510,269
0090 OTHER GEN ED	3120 - 0090	-	-	-	-	-	411,000	-	\$ 411,000
0166 TURF MANAGEMENT	3120 - 0166	-	-	-	-	-	5,800	-	\$ 5,800
0300 BUSINESS EDUCATION	3120 - 0300	-	-	-	-	-	8,178	-	\$ 8,178
0400 MARKETING/DISTRIBUTIVE E	3120 - 0400	-	-	-	-	-	1,891	-	\$ 1,891
0424 FINANCE AND CREDIT	3120 - 0424	-	-	-	-	-	2,750	253	\$ 3,003
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	-	-	-	-	-	3,942	-	\$ 3,942
0921 HOME EC COMPREHENSIVE	3120 - 0921	-	-	-	-	-	8,099	-	\$ 8,099
0929 OTHER HOME EC	3120 - 0929	-	-	-	-	-	902	-	\$ 902



Project/Program Budgets by Object (continued)

Project Detail (continued)

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	2017-18 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 163,223,914	\$ 47,907,288	\$ 5,318,950	\$ 4,610,000	\$ 1,250,065	\$ 17,273,673	\$ (13,574,157)	\$ 226,009,733
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,143,698	627,722	-	-	-	12,175	-	2,783,595
0021 CHOICE	394,199	115,364	-	-	-	600	-	510,163
0027 MIDDLE LEVEL LITERACY	420,865	123,183	-	-	-	-	-	544,048
0031 DROPOUT PREVENTION	1,023,648	312,191	471,725	-	-	15,500	-	1,823,064
0032 PASSAGES	131,714	40,794	-	-	-	-	-	172,508
0034 CONNECTIONS	236,526	69,216	-	-	-	1,905	-	307,647
0035 MULTI-CULTURAL	126,144	36,920	-	-	-	-	-	163,064
0036 SECONDARY LEVEL LITERACY	331,828	97,051	-	-	-	-	-	428,879
0037 EXPELLED STUDENT SERVICES	-	-	-	-	2,800	1,200	-	4,000
0038 HIGH SCHOOL OPTIONS	5,000	1,022	20,000	-	4,897	-	-	30,919
0039 ADVANCED PLACEMENT	94,606	27,688	-	-	-	-	-	122,294
0040 AVID	41,130	11,206	16,800	-	30,000	3,263	17,000	119,399
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,000	-	1,000
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,000	-	1,000
0068 INTERDISCIPLINARY ED	-	-	301	-	-	1,131	-	1,432
0069 INTERDISCIPLINARY ED	-	-	-	-	-	-	130	130
0071 TALENTED & GIFTED (SRA)	-	-	300	-	-	14,171	-	14,471
0072 TALENTED AND GIFTED	396,942	170,286	20,000	-	-	602	-	587,830
0073 TAG - DISTRICT PROGRAMS	357,674	104,062	-	-	158,394	10,000	-	630,130
0089 SUMMER ONLINE	139,344	31,376	-	-	61,000	1,000	300	233,020
0095 PARTNERS IN EDUCATION	107,626	38,557	1,000	-	4,700	4,300	2,000	158,183
0137 FAMILY ADVOCATE PROGRAM	107,418	40,642	-	-	-	-	-	148,060
0193 PLANNING INNOVATIONS	131,362	33,832	-	-	2,860	6,690	450	175,194
0660 ENGLISH AS 2ND LANGUAGE	5,009,184	1,438,819	692	-	-	30,207	865	6,479,767
2001 IB PROGRAM	201,155	57,509	3,700	-	29,500	7,000	33,600	332,464
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	79,517	22,144	47,579	-	-	3,871	-	153,111
2191 ADA/504 SERVICES	81,788	23,034	32,000	-	-	-	5,000	141,822
2204 RECRUITMENT	47,766	16,665	-	-	2,780	-	-	67,211
2205 INDUCTION	98,898	25,865	4,000	-	15,587	10,852	4,000	159,202
2207 TECHNOLOGY SPECIALISTS	586,860	189,220	-	-	-	-	-	776,080
2215 CULTURAL DIVERSITY	6,700	1,370	14,128	-	3,742	33,063	6,000	65,003
2216 FIRST AID TRAINING	4,519	925	-	-	-	2,500	8,000	15,944
2218 CURRICULUM DEVELOPMENT COUNCIL	4,920	1,404	-	-	-	-	-	6,324
2236 SUPERVISION-LIT/LANG	648,947	185,994	5,411	2,681	10,471	79,196	765	933,465
2391 ELEM EDUCATION SUPPORT	128,420	33,629	-	1,300	18,455	5,081	3,150	190,035
2393 SECONDARY ED SUPPORT	187,173	47,455	2,000	1,700	18,500	7,340	7,147	271,315
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	45,000	-	45,000
2491 SCHOOL LEVEL SUPPORT	13,852	2,834	22,000	-	15,035	11,000	2,000	66,721
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	131,971	40,844	-	15,000	-	-	-	187,815
2623 RECYCLING SERVICES	-	-	-	192,196	-	-	-	192,196
2801 TIES ALLOCATIONS	-	-	-	127,319	-	-	-	127,319
2834 SUBSTITUTE OFFICE	62,521	19,709	-	-	-	-	-	82,230
3120 STATE VOCATIONAL ED	2,086,658	645,078	13,836	14,945	2,100	551,699	4,814	3,319,130
3130 STATE ECEA SPECIAL ED	27,295,608	8,576,603	46,456	11,039	1,154,520	69,634	107,669	37,261,529
3150 STATE TALENTED & GIFTED	280,791	78,691	9,000	-	6,132	97,383	2,600	474,597
3206 READ ACT	-	-	488,277	-	-	-	-	488,277
9003 MEDICAID	877,032	256,682	19,000	3,250	20,000	221,386	151,500	1,548,850
GRAND TOTAL	207,247,918	61,452,874	6,717,155	4,987,030	2,811,538	18,523,722	(13,217,167)	\$ 288,523,070



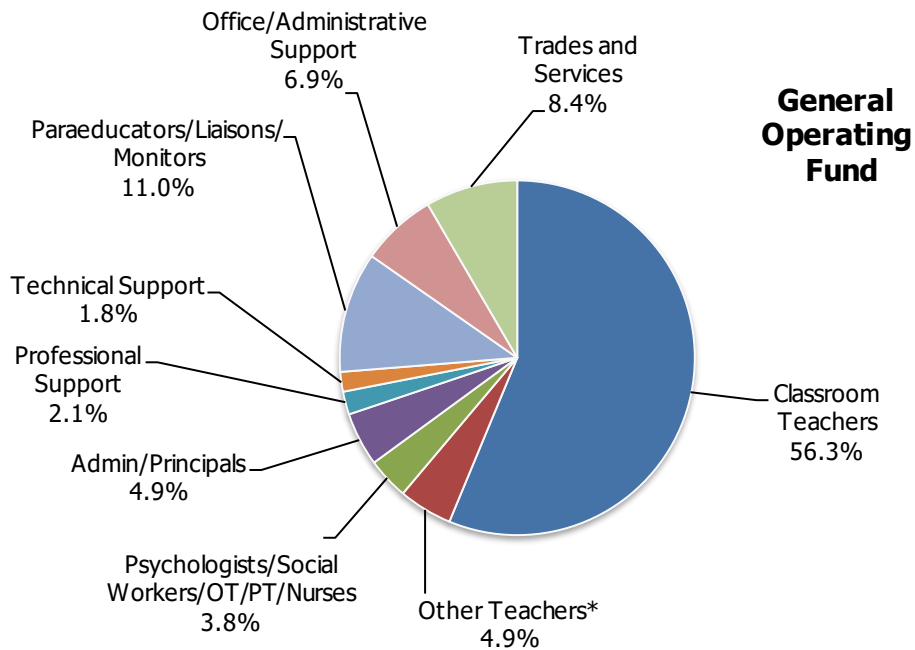
Authorized Positions

	2013-14	2014-15	2015-16	2016-17	2017-18
Classroom Teachers	1,555.763	1,543.459	1,549.082	1,558.331	1,562.433
Other Teachers*	103.084	105.284	111.884	112.810	135.589
Psychologists/Social Workers/OT/PT/Nurses	85.461	85.061	100.118	100.118	106.093
Admin/Principals	118.349	124.382	131.332	131.232	135.582
Professional Support	49.371	52.671	50.646	50.896	58.255
Technical Support	53.212	51.212	52.212	52.212	49.613
Paraeducators/Liaisons/Monitors	301.924	303.005	309.458	312.767	306.443
Office/Administrative Support	191.249	189.711	192.960	191.961	192.347
Trades and Services	217.075	216.075	216.575	223.325	233.575
TOTAL FTE:	2,675.488	2,670.860	2,714.267	2,733.652	2,779.930

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

	2013-14 Audited	2014-15 Audited	2015-16 Audited	2016-17 Unaudited	2017-18 Budgeted
TOTAL STUDENT FTE	28,952.7	29,398.3	29,702.3	29,673.2	29,822.3
STUDENT FTE (Less Charters)	26,660.0	27,135.7	27,411.0	27,388.9	27,567.2
CHARTER STUDENT FTE	2,292.7	2,262.6	2,291.3	2,284.3	2,255.1

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



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

Location Budget by Object

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
ELEMENTARY SCHOOLS									
101 CURR DEPT - ELEM LEVEL	6.490	510,781	149,561	-	-	-	1,249,100	-	\$ 1,909,442
102 RESERVES - ELEM LEVEL	3.689	407,563	88,785	163,000	-	23,500	11,000	13,600	707,448
103 IT - ELEM LEVEL	4.334	231,577	74,617	-	-	-	-	-	306,194
119 BEAR CREEK ELEMENTARY	35.377	2,399,430	739,406	-	41,869	1,340	66,635	39	3,248,719
120 BIRCH ELEMENTARY	34.191	2,335,919	717,340	-	20,048	1,178	80,749	1,275	3,156,509
124 COLUMBINE ELEMENTARY	46.973	3,363,669	1,016,314	1,000	94,918	3,660	114,674	4,200	4,598,435
127 CREST VIEW ELEMENTARY	43.384	3,090,939	935,171	-	45,104	1,260	70,818	75	4,143,367
130 DOUGLASS ELEMENTARY	30.185	2,124,076	645,324	-	22,926	840	62,725	-	2,855,891
131 SANCHEZ ELEMENTARY	40.671	2,812,768	860,251	-	38,537	2,900	84,301	1,400	3,800,157
132 EISENHOWER ELEMENTARY	34.615	2,327,646	719,098	100	36,530	1,230	90,507	440	3,175,551
134 EMERALD ELEMENTARY	38.168	2,614,838	801,448	-	20,821	1,442	92,113	6,659	3,537,321
136 FLATIRONS ELEMENTARY	21.490	1,513,492	459,217	-	19,326	1,044	45,466	264	2,038,809
138 FOOTHILL ELEMENTARY	39.858	2,666,915	825,336	-	41,300	840	68,779	541	3,603,711
141 GOLD HILL ELEMENTARY	3.432	238,555	72,842	-	3,328	84	9,548	33	324,390
144 HEATHERWOOD ELEMENTARY	32.789	2,171,317	674,052	1,000	35,966	990	87,428	1,228	2,971,981
147 JAMESTOWN ELEMENTARY	3.230	230,894	69,822	-	1,972	84	7,672	-	310,444
150 KOHL ELEMENTARY	37.253	2,551,635	783,601	-	27,399	1,240	59,148	2,300	3,425,323
153 LAFAYETTE ELEMENTARY	38.560	2,711,369	824,364	-	18,178	1,036	61,464	700	3,617,111
154 RYAN ELEMENTARY	38.477	2,612,614	805,160	-	28,983	2,072	65,745	600	3,515,174
156 FIRESIDE ELEMENTARY	34.718	2,391,116	731,369	-	73,156	1,040	88,846	1,500	3,287,027
157 LOUISVILLE ELEMENTARY	43.266	2,995,391	915,828	-	30,555	2,220	66,145	2,496	4,012,635
158 COAL CREEK ELEMENTARY	29.937	2,153,547	649,060	-	47,279	840	56,092	-	2,906,818
161 BCSIS	23.143	1,638,764	496,525	551	19,202	1,331	52,423	911	2,209,707
164 CREEKSIDE ELEMENTARY	31.631	2,070,204	646,206	-	63,977	1,040	62,702	500	2,844,629
166 MESA ELEMENTARY	21.362	1,493,458	454,471	552	34,717	1,282	47,507	395	2,032,382
169 NEDERLAND ELEMENTARY	26.942	1,782,072	553,279	-	20,296	1,190	83,619	750	2,441,206
180 PIONEER ELEMENTARY	42.110	2,966,417	900,498	1,394	37,281	1,640	113,060	3,304	4,023,594
185 SUPERIOR ELEMENTARY	30.637	2,196,120	662,384	2,139	36,442	1,090	90,748	2,540	2,991,463
190 UNIVERSITY HILL ELEM	40.127	2,802,564	853,811	1,269	37,646	1,066	96,823	426	3,793,605
192 HIGH PEAKS ELEMENTARY	21.740	1,542,602	466,968	178	16,753	940	49,562	1,770	2,078,773
193 COMMUNITY MONTESSORI	23.259	1,649,318	499,226	-	58,750	1,190	48,401	469	2,257,354
196 WHITTIER ELEMENTARY	37.969	2,688,685	815,373	-	19,740	990	51,799	115	3,576,702
LEVEL TOTAL	940.007	65,286,255	19,906,707	171,183	992,999	60,599	3,235,599	48,530	\$ 89,701,872
MIDDLE SCHOOLS									
201 CURR DEPT - MIDDLE LEVEL	13.106	1,032,468	302,227	-	-	-	216,100	-	\$ 1,550,795
202 RESERVES - MIDDLE LEVEL	5.215	395,983	117,486	34,800	-	30,080	3,263	17,000	598,612
203 IT - MIDDLE LEVEL	3.334	175,550	56,893	-	-	-	-	-	232,443
225 BROOMFIELD HEIGHTS MIDDLE	47.037	3,309,702	1,005,816	151	45,063	2,881	123,388	5,160	4,492,161
230 MANHATTAN MIDDLE	45.316	3,251,147	982,226	-	90,376	4,851	102,522	2,966	4,434,088
240 CASEY MIDDLE	53.969	3,954,363	1,185,062	-	40,548	3,076	132,417	3,224	5,318,690
250 CENTENNIAL MIDDLE	46.554	3,517,920	1,042,721	-	68,047	3,085	140,822	4,025	4,776,620
252 ANGEVINE MIDDLE	56.148	4,093,665	1,228,581	-	65,770	3,520	177,985	8,200	5,577,721
254 LOUISVILLE MIDDLE	48.317	3,562,258	1,065,183	-	55,891	2,480	136,387	2,000	4,824,199
260 PLATT MIDDLE	45.554	3,257,624	984,449	300	57,412	2,180	138,187	1,684	4,441,836
270 SOUTHERN HILLS MIDDLE	41.375	2,988,042	900,605	525	101,558	2,831	140,850	2,393	4,136,804
LEVEL TOTAL	405.925	29,538,722	8,871,249	35,776	524,665	54,984	1,311,921	46,652	\$ 40,383,969
SENIOR HIGH SCHOOLS									
301 CURR DEPT - SENIOR LEVEL	7.225	569,592	166,695	-	-	-	234,800	-	\$ 971,087
302 RESERVES - SENIOR LEVEL	9.424	646,493	197,668	494,425	-	290,705	23,500	20,400	1,673,191
303 IT-HIGH SCHOOL LEVEL	3.334	179,733	57,710	-	-	-	-	-	237,443
310 BOULDER HIGH	136.591	9,976,872	2,995,443	-	117,092	9,700	366,691	25,100	13,490,898
315 BROOMFIELD HIGH	107.759	7,697,431	2,327,995	-	81,192	8,168	345,424	29,908	10,490,118
320 CENTAURUS HIGH	99.609	7,308,743	2,189,739	-	95,335	9,111	328,291	15,330	9,946,549
330 FAIRVIEW HIGH	142.008	10,174,938	3,071,289	-	154,923	9,200	474,012	7,674	13,892,036
350 NEW VISTA HIGH	26.216	2,031,925	598,812	1,201	29,523	1,612	77,539	2,128	2,742,740
360 MONARCH HIGH	112.852	8,214,554	2,467,776	1,241	47,714	7,579	357,701	29,515	11,126,080
LEVEL TOTAL	645.018	46,800,281	14,073,127	496,867	525,779	336,075	2,207,958	130,055	\$ 64,570,142



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2017-18 REVISED BUDGET
CAREER/TECHNICAL SCHOOLS									
440 ARAPAHOE RIDGE HIGH	18.546	1,489,430	432,666	200	3,000	3,815	46,022	939	\$ 1,976,072
461 BOULDER UNIVERSAL	8.098	616,411	180,648	-	-	-	-	-	797,059
490 TECHNICAL ED CENTER	29.683	1,822,252	582,436	13,836	29,827	2,100	286,619	4,814	2,741,884
LEVEL TOTAL	56.327	3,928,093	1,195,750	14,036	32,827	5,915	332,641	5,753	\$ 5,515,015
COMBINATION SCHOOLS									
502 MONARCH K-8	65.611	4,617,917	1,403,680	-	109,202	2,321	181,511	400	\$ 6,315,031
503 NEDERLAND MIDDLE/SENIOR	34.259	2,365,941	722,896	-	36,177	8,757	124,692	1,330	3,259,793
505 ASPEN CREEK K-8	75.587	5,184,095	1,591,237	600	47,684	3,057	169,614	2,748	6,999,035
506 ELDORADO K-8	65.726	4,812,750	1,444,318	-	66,673	3,020	155,353	600	6,482,714
507 HALCYON	3.375	253,370	75,247	-	13,996	950	12,947	-	356,510
509 MEADOWLARK K-8	41.645	2,833,334	869,992	600	44,463	3,244	115,652	4,000	3,871,285
590 SUMMER SCHOOL	0.500	105,747	25,170	6,000	-	-	1,000	1,000	138,917
595 ALTERNATIVE LEARNING OPTIONS	2.100	329,760	82,521	2,520	-	100,430	1,000	300	516,531
LEVEL TOTAL	288.803	20,502,914	6,215,061	9,720	318,195	121,779	761,769	10,378	\$ 27,939,816
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	68,297	26,006	-	13,400	-	40,726	-	\$ 148,429
932 BOULDER PREP CHARTER	1.000	78,366	22,977	-	-	-	-	-	101,343
952 HORIZONS K-8 CHARTER	0.000	-	-	-	21,968	-	32,938	-	54,906
954 JUSTICE HIGH CHARTER	1.000	78,366	22,977	-	-	-	-	-	101,343
LEVEL TOTAL	3.750	225,029	71,960	-	35,368	-	73,664	-	\$ 406,021
CENTRALIZED SERVICES									
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	777	-	-	-	-	-	\$ 4,577
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	45,000	-	45,000
2321 SUPERINTENDENT	2.800	423,487	100,738	45,065	1,600	82,452	22,048	63,000	738,390
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	100,000
2811 PLANNING SERVICES	0.000	-	-	125,000	-	-	-	-	125,000
LOCATION TOTAL	2.800	427,287	101,515	270,065	1,600	82,452	67,048	63,000	\$ 1,012,967
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	1.000	81,788	23,034	32,000	-	-	-	5,000	\$ 141,822
2304 ADMIN GEN SUPPORT SVCS	0.800	147,314	35,090	-	-	-	-	-	182,404
2315 LEGAL SERVICES	1.000	63,291	20,467	54,977	-	2,500	3,650	500	145,385
LOCATION TOTAL	2.800	292,393	78,591	86,977	-	2,500	3,650	5,500	\$ 469,611
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	136,148	-	\$ 136,148
2210 IMPROVEMENT INSTRUC SVCS	0.200	17,764	4,864	-	-	2,610	-	-	25,238
2211 ADMIN LEARNING SERVICES	0.000	1,800	368	-	6,250	2,000	11,000	5,964	27,382
2212 CURRICULUM DEVELOPMENT	0.000	2,760	564	-	-	-	1,500	-	4,824
2213 STAFF DEVELOPMENT	0.000	16,608	3,397	3,473	-	1,000	2,214	3,773	30,465
2219 LEARNING MATERIALS CENTER	1.000	54,566	18,067	-	-	-	-	-	72,633
2304 ADMIN GEN SUPPORT SVCS	2.000	261,915	66,648	-	-	-	-	-	328,563
2823 PUBLIC COMMUNICATION SVCS	1.000	62,488	19,701	-	-	-	-	-	82,189
LOCATION TOTAL	3.200	417,901	113,609	3,473	6,250	5,610	150,862	9,737	\$ 707,442
606 BUSINESS SERVICES DIVISION									
2114 STUDENT ACCOUNTING SERVICES	6.000	456,878	133,163	17,008	1,220	1,500	3,500	750	\$ 614,019
2304 ADMIN GEN SUPPORT SVCS	2.000	275,800	69,340	-	-	-	-	-	345,140
2390 OTHER SUPPORT SERVICES	0.000	-	-	-	-	3,200	1,500	900	5,600
2511 SUPERVISING BUSINESS SERVICES	2.000	234,155	61,030	-	-	-	-	-	295,185
LOCATION TOTAL	10.000	966,833	263,533	17,008	1,220	4,700	5,000	1,650	\$ 1,259,944
607 STRATEGIC INITIATIVES									
2801 CENTRAL SUPPORT SERVICES	2.000	241,057	61,753	-	-	-	-	-	\$ 302,810
2811 PLANNING SERVICES	1.000	131,362	34,732	5,000	600	16,260	43,490	4,150	235,594
2843 PROGRAMMING SERVICES	0.500	40,669	11,323	-	-	16,300	-	-	68,292
LOCATION TOTAL	3.500	413,088	107,808	5,000	600	32,560	43,490	4,150	\$ 606,696



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY/ OTHER USES	2017-18 REVISED BUDGET
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUCT SVCS	5.000	471,286	129,162	1,250	-	-	-	-	\$ 601,698
2814 RESEARCH/EVALUATION SVCS	1.500	127,967	35,130	7,500	-	4,250	10,250	3,500	188,597
LOCATION TOTAL	6.500	599,253	164,292	8,750	-	4,250	10,250	3,500	\$ 790,295
609 VOCATIONAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,045	-	-	-	26,576	-	\$ 38,621
LOCATION TOTAL	0.000	10,000	2,045	-	-	-	26,576	-	\$ 38,621
610 PRESCHOOL ADMINISTRATION									
2200 INSTRUCTIONAL STAFF SPVRT	0.471	24,213	8,203	-	-	-	-	-	\$ 32,416
2231 ADMIN SPED SPECIAL EDUC	0.333	42,977	11,036	-	-	-	-	-	54,013
LOCATION TOTAL	0.804	67,190	19,239	-	-	-	-	-	\$ 86,429
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	24,673	4,325	-	800	4,045	-	\$ 154,495
0093 HOMEBOUND/HOSPITAL	0.000	44,599	9,120	-	-	-	-	-	53,719
1700 SPECIAL EDUCATION	15.051	970,106	305,287	11,808	9,585	1,150,325	38,560	32,994	2,518,665
1710 PHYS DISABILITY	13.970	1,132,622	329,361	-	-	-	-	-	1,461,983
1720 VISUAL DISABILITY	1.600	125,385	36,763	-	-	-	-	-	162,148
1730 HEARING DISABILITY	10.200	627,137	202,351	-	-	-	-	-	829,488
1770 SPEECH/LANGUAGE DISABILITY	43.987	3,660,302	1,054,499	-	-	-	-	-	4,714,801
1791 PRESCH DISABILITY CHILD	3.503	162,632	59,030	173	-	-	-	-	221,835
2113 SOCIAL WORK SERVICES	12.120	1,143,761	318,499	-	-	-	-	-	1,462,260
2123 COUNSELING SERVICES	9.000	813,063	229,025	-	-	-	-	-	1,042,088
2140 PSYCHOLOGICAL SERVICES	19.241	1,738,123	489,613	-	-	-	-	-	2,227,736
2149 OTHER PSYCHOLOGICAL SERVICES	1.250	98,411	28,814	-	-	-	-	-	127,225
2153 AUDIOLOGY SERVICES	1.000	106,027	28,683	-	-	-	-	-	134,710
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	8.100	757,056	210,175	-	-	-	-	675	967,906
LOCATION TOTAL	139.022	11,499,876	3,325,893	46,456	9,585	1,153,700	46,065	33,669	\$ 16,115,244
613 STUDENT SUCCESS									
2200 INSTRUCTIONAL STAFF SPVRT	2.250	187,618	54,074	-	-	1,811	2,595	-	\$ 246,098
LOCATION TOTAL	2.250	187,618	54,074	-	-	1,811	2,595	-	\$ 246,098
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	11,416	2,336	-	-	1,250	4,350	1,100	\$ 20,452
1909 COMPETITIONS AND FAIRS	0.500	55,536	14,818	-	-	-	-	-	70,354
2200 INSTRUCTIONAL STAFF SPVRT	0.000	6,700	1,370	14,128	-	3,742	31,563	6,000	63,503
2237 ADMIN -TAG PROGRAMS	2.150	170,761	49,837	9,000	-	4,882	93,033	1,500	329,013
LOCATION TOTAL	2.650	244,413	68,361	23,128	-	9,874	128,946	8,600	\$ 483,322
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	0.600	50,858	14,571	692	-	-	3,763	865	70,749
2200 INSTRUCTIONAL STAFF SPVRT	5.000	433,029	122,881	-	2,681	7,918	971	765	568,245
2212 CURRICULUM DEVELOPMENT	0.000	3,087	632	1,411	-	742	-	-	5,872
2214 EVALUATION INSTRUCT SVCS	0.500	30,079	9,608	4,000	-	-	3,614	-	47,301
LOCATION TOTAL	6.100	517,053	147,692	6,103	2,681	8,660	29,956	1,630	\$ 713,775
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	9,112	1,863	-	-	-	10,000	-	\$ 20,975
0090 OTHER GEN EDUCATION	0.000	-	-	24,000	-	-	31,000	-	55,000
2113 SOCIAL WORK SERVICES	1.000	41,254	15,320	-	-	-	-	-	56,574
2300 ADMIN GEN SUPPORT SVCS	1.000	128,420	33,629	-	1,300	18,455	5,081	3,150	190,035
2304 ADMIN GEN SUPPORT SVCS	1.750	236,115	59,692	-	-	-	-	-	295,807
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	1,969	-	-	11,035	6,000	1,000	29,627
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	-	-	-
LOCATION TOTAL	3.750	424,524	112,473	24,000	1,300	29,490	52,081	4,150	\$ 648,018
618 MIDDLE LEVEL ED ADMIN									
2304 ADMIN GEN SUPPORT SVCS	1.000	123,146	31,804	-	-	-	-	-	\$ 154,950
LOCATION TOTAL	1.000	123,146	31,804	-	-	-	-	-	\$ 154,950



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY/ OTHER USES	2017-18 REVISED BUDGET
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,432	-	-	-	-	-	\$ 8,432
2300 ADMIN GEN SUPPORT SVCS	1.300	187,173	47,455	10,000	2,700	37,500	16,840	19,647	321,315
2304 ADMIN GEN SUPPORT SVCS	1.000	123,146	31,804	-	-	-	-	-	154,950
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	4,229	865	22,000	-	4,000	5,000	1,000	37,094
LOCATION TOTAL	2.300	321,548	81,556	32,000	2,700	41,500	21,840	20,647	\$ 521,791
625 BOULDER UNIVERSAL ADMIN									
2190 OTHER SUPPORT SERVICES - STUDENT	1.000	78,096	22,015	-	-	-	-	-	\$ 100,111
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRA	0.600	51,230	14,581	-	-	-	-	-	65,811
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	600	3,370	-	3,970
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	2,090	-	1,640	3,730
LOCATION TOTAL	1.600	129,326	36,596	-	-	2,690	3,370	1,640	\$ 173,622
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	33,161	9,661	-	-	-	-	-	42,822
2314 ELECTION SERVICES	0.000	-	-	81,100	-	-	-	-	81,100
2317 AUDIT SERVICES	0.000	-	-	61,735	-	-	-	-	61,735
2834 IN SVC TRAINING NON-CERT	0.000	-	-	14,000	-	1,604	-	-	15,604
LOCATION TOTAL	0.400	33,161	9,661	164,135	1,200	16,104	3,571	25,134	\$ 252,966
631 ART									
2200 INSTRUCTIONAL STAFF SPVRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	64,527	16,569	-	-	-	-	-	81,096
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	2,397
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	1,040	-	-	600	200	-	6,924
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	71,601	18,016	-	-	11,600	8,110	1,000	\$ 110,327
632 MUSIC									
2200 INSTRUCTIONAL STAFF SPVRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	64,527	16,569	-	-	-	-	-	81,096
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	2,397
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	1,040	-	-	-	-	-	6,123
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	71,600	18,016	-	-	11,000	7,910	1,000	\$ 109,526
633 HEALTH/PHYSICAL EDUCATION									
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	\$ 2,397
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	1,000
LOCATION TOTAL	0.000	1,990	407	-	-	-	1,000	-	\$ 3,397
634 ENGLISH LANGUAGE DEVELOPMENT									
0090 OTHER GEN ED	3.651	284,197	83,494	-	-	-	-	-	\$ 367,691
0500 ENG LANG ARTS	0.000	41,150	8,415	-	-	-	-	-	49,565
2210 IMPROVEMENT INSTRUC SVCS	8.600	787,031	220,632	-	-	-	12,175	-	1,019,838
2211 ADMIN LEARNING SERVICES	1.000	52,227	17,584	-	-	-	-	-	69,811
2213 STAFF DEVELOPMENT	0.000	112,018	22,908	-	-	-	8,957	2,100	145,983
LOCATION TOTAL	13.251	1,276,623	353,033	-	-	-	21,132	2,100	\$ 1,652,888
635 DISTRICT-WIDE INSTRUCTION									
1808 COCRRICULAR ACTIVITIES	0.000	3,638	745	-	-	-	-	-	\$ 4,383
1920 MIDDLE SPONSOR STUDENT ACT	0.000	338	69	-	-	-	-	-	407
1930 HIGH SCHOOL SPONSOR STUDENT ACT	0.000	848	173	-	-	-	-	-	1,021
2100 SUPPORT SERVICES-STUDENTS	4.500	399,062	112,060	77,135	-	20,000	3,871	-	612,128
2112 ATTENDANCE SERVICES	2.292	160,455	47,747	-	-	-	-	-	208,202
2122 COUNSELING SERVICES	0.250	17,177	5,247	4,000	-	15,179	48,994	1,400	91,997
2410 PRINCIPAL'S OFFICE	0.600	90,276	18,296	-	-	43,975	-	-	152,547
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	866
2811 PLANNING SERVICES	1.625	131,368	38,257	59,500	-	3,397	4,155	(1,820)	234,857
LOCATION TOTAL	9.267	803,163	222,594	140,635	866	82,551	57,020	(420)	\$ 1,306,409



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY/ OTHER USES	2017-18 REVISED BUDGET
636 MATHEMATICS									
2210 IMPROVEMENT INSTRUC SVCS	0.240	17,105	5,164	-	-	-	-	-	\$ 22,269
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	2,397
2212 CURRICULUM DEVELOPMENT	1.000	126,939	32,725	-	-	-	2,500	-	162,164
2213 STAFF DEVELOPMENT	0.000	16,189	3,311	-	-	-	2,300	-	21,800
LOCATION TOTAL	1.240	162,223	41,607	-	-	-	4,800	-	\$ 208,630
637 SCIENCE									
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	\$ 2,397
2212 CURRICULUM DEVELOPMENT	2.500	209,092	59,863	-	-	-	2,151	-	271,106
2213 STAFF DEVELOPMENT	0.000	16,711	3,418	-	-	-	2,436	2,500	25,065
LOCATION TOTAL	2.500	227,793	63,688	-	-	-	4,587	2,500	\$ 298,568
638 SOCIAL STUDIES									
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	\$ 2,397
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	600
LOCATION TOTAL	0.000	1,990	407	-	-	600	4,500	-	\$ 7,497
639 WORLD LANGUAGES									
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	\$ 2,397
2212 CURRICULUM DEVELOPMENT	0.000	1,525	312	-	-	-	1,000	-	2,837
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	2,106	4,212
LOCATION TOTAL	0.000	3,515	719	-	-	-	3,106	2,106	\$ 9,446
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	10,000	\$ 10,000
2610 ADMIN MAINTENANCE & OPS	2.663	253,616	68,534	1,800	-	1,800	2,100	300	328,150
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	109,158	28,063	2,231	-	1,200	1,000	13,000	154,652
LOCATION TOTAL	3.663	362,774	96,597	4,031	-	3,000	3,100	23,300	\$ 492,802
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	49.000	3,254,059	1,004,825	12,345	94,890	14,880	516,329	35,596	\$ 4,932,924
2601 ZONE 1 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	1,000
2602 ZONE 2 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	1,000
2603 ZONE 3 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	1,000
2610 ADMIN MAINTENANCE & OPS	7.000	667,646	185,717	-	-	-	-	-	853,363
2627 ENERGY - PHASE I	0.000	-	-	-	-	2,000	-	-	2,000
LOCATION TOTAL	56.000	3,921,705	1,190,542	12,345	94,890	16,880	519,329	35,596	\$ 5,791,287
643 ENVIRONMENTAL SERVICES									
2600 MAINTENANCE & OPERATIONS	1.500	70,708	24,801	-	-	-	-	-	\$ 95,509
2620 ENVIRONMENTAL SERVICES	2.000	169,755	48,570	3,136	335,115	4,894	3,900	4,400	569,770
2660 SECURITY SERVICES	12.200	833,599	255,756	2,000	8,000	-	48,241	5,000	1,152,596
2690 OTHER OPERATIONS	8.500	326,607	124,275	-	-	-	61,430	(223,109)	289,203
LOCATION TOTAL	24.200	1,400,669	453,402	5,136	343,115	4,894	113,571	(213,709)	\$ 2,107,078
652 COMMUNITY SCHOOLS									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	165,500	-	\$ 165,500
LOCATION TOTAL	0.000	-	-	-	-	-	165,500	-	\$ 165,500
668 COMMUNICATION SERVICES									
2801 CENTRAL SUPPORT SERVICES	1.000	136,676	34,621	-	-	-	-	-	\$ 171,297
2820 COMMUNICATION SERVICES	2.500	189,268	55,300	8,000	-	9,230	7,551	11,800	281,149
LOCATION TOTAL	3.500	325,944	89,921	8,000	-	9,230	7,551	11,800	\$ 452,446
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	84,621	21,582	-	-	1,000	1,500	-	\$ 108,703
LOCATION TOTAL	0.750	84,621	21,582	-	-	1,000	1,500	-	\$ 108,703
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.000	303,172	81,713	23,596	-	16,000	25,681	8,000	\$ 458,162
LOCATION TOTAL	3.000	303,172	81,713	23,596	-	16,000	25,681	8,000	\$ 458,162
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.690	206,524	64,422	5,000	-	25,287	15,152	6,000	\$ 322,385
2213 STAFF DEVELOPMENT	0.000	-	197,546	-	-	-	-	-	197,546
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	2,018	16,576	-	-	500	-	28,964
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	5,000	-	350	300	200	5,850
2830 HUMAN RESOURCES	12.940	1,100,801	315,539	38,772	3,500	5,450	16,960	8,093	1,489,115
2832 RECRUITMENT/PLACEMENT SVC	2.000	155,135	45,580	55,000	-	2,780	98,000	15,000	371,495
2801 CENTRAL SUPPORT SERVICES	2.000	256,175	64,696	-	-	-	-	-	320,871
LOCATION TOTAL	18.630	1,728,505	689,801	120,348	3,500	33,867	130,912	29,293	\$ 2,736,226



Location Budget by Object (continued)

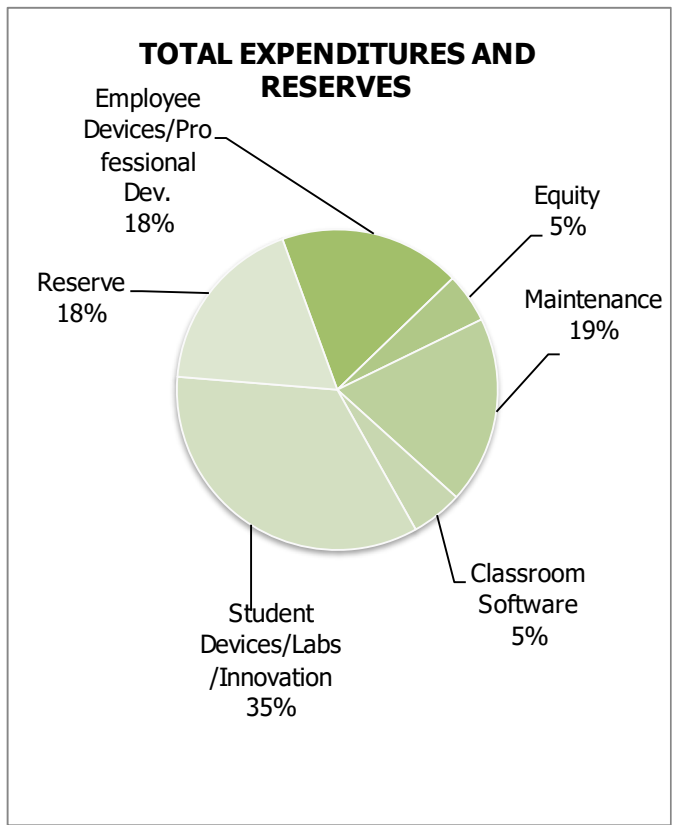
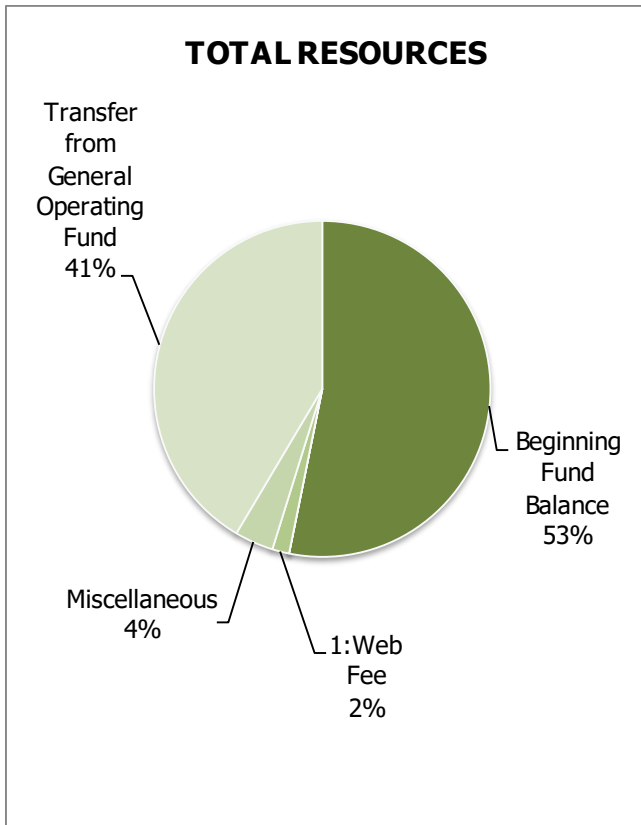
LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY& OTHER USES	2017-18 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2513 BUDGETING SERVICES	7.000	535,382	153,106	23,400	500	16,850	43,900	8,500	\$ 781,638
LOCATION TOTAL	7.000	535,382	153,106	23,400	500	16,850	43,900	8,500	\$ 781,638
689 INFORMATION TECHNOLOGY									
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	58,119	3,347	-	-	\$ 61,466
2225 INSTRUCTIONAL TECHNOLOGY	6.800	561,495	161,524	-	-	6,200	4,000	10,000	743,219
2801 CENTRAL SUPPORT SERVICES	2.000	262,349	65,899	-	-	-	-	-	328,248
2841 SUPERVISING INFO SYS SERVICES	4.000	363,545	101,712	145,721	5,500	49,541	20,500	60,500	747,019
2843 PROGRAMMING SERVICES	13.000	1,246,360	335,997	28,639	1,505,815	8,225	7,200	3,050	3,135,286
2844 OPERATIONS SERVICES	3.000	271,313	76,854	316,300	163,363	71,250	41,250	50,050	990,380
2849 OTHER INFORMATION SERVICES	12.998	992,367	294,939	5,000	-	28,000	26,000	5,000	1,351,306
LOCATION TOTAL	41.798	3,697,429	1,036,925	495,660	1,732,797	166,563	98,950	128,600	\$ 7,356,924
690 FINANCE & ACCOUNTING									
2139 OTHER HLTH SVCS-MEDICAID	0.250	15,746	4,768	-	-	-	-	-	\$ 20,514
2515 PAYROLL SERVICES	5.000	378,768	109,898	-	-	3,000	-	-	491,666
2516 FINANCIAL ACCOUNTING SVCS	9.350	691,282	202,038	16,893	6,100	22,300	10,400	10,100	959,113
LOCATION TOTAL	14.600	1,085,796	316,704	16,893	6,100	25,300	10,400	10,100	\$ 1,471,293
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	384,264	109,765	-	750	13,900	8,900	1,100	\$ 518,679
LOCATION TOTAL	5.000	384,264	109,765	-	750	13,900	8,900	1,100	\$ 518,679
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.981	875,475	256,026	14,000	2,000	6,150	3,419	2,200	\$ 1,159,270
2139 OTHER HLTH SVCS-MEDICAID	10.981	861,286	251,914	19,000	3,250	20,000	221,386	154,000	1,530,836
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	925	-	-	-	2,500	8,000	15,944
LOCATION TOTAL	22.962	1,741,280	508,865	33,000	5,250	26,150	227,305	164,200	\$ 2,706,050
LEVEL TOTAL	417.037	34,866,649	10,186,152	1,570,139	2,214,904	1,835,286	2,064,064	398,073	\$ 53,135,267
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	527,639	168,466	5,000	14,000	5,200	4,600	40,500	\$ 765,405
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	16,157	-	16,157
LOCATION TOTAL	9.000	527,639	168,466	5,000	14,000	5,200	20,757	40,500	\$ 781,562
792 PRINT SHOP									
2540 PRINT SHOP DISTRICT	2.750	162,617	52,274	5,000	98,000	-	55,000	(361,073)	\$ 11,818
LOCATION TOTAL	2.750	162,617	52,274	5,000	98,000	-	55,000	(361,073)	\$ 11,818
793 TELECOMMUNICATIONS									
2845 TELECOMMUNICATIONS	1.000	89,808	24,896	2,500	153,813	180,000	-	15,109	\$ 466,126
LOCATION TOTAL	1.000	89,808	24,896	2,500	153,813	180,000	-	15,109	\$ 466,126
LEVEL TOTAL	12.750	780,064	245,636	12,500	265,813	185,200	75,757	(305,464)	\$ 1,259,506
DISTRICT-WIDE COSTS									
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,720	-	-	-	-	-	\$ 21,907
808 SCHOOL ALLOCATIONS	0.000	881,086	207,545	262,150	-	500	150,000	-	1,501,281
809 DISTRICT ALLOCATIONS	1.813	4,075,508	352,069	4,144,784	25,235	211,200	8,127,773	(13,551,144)	3,385,425
LEVEL TOTAL	1.813	4,974,781	563,334	4,406,934	25,235	211,700	8,277,773	(13,551,144)	\$ 4,908,613
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	5,490	-	4,578	-	\$ 10,068
971 EDUCATION CENTER BUILDING	4.000	182,733	64,935	-	38,795	-	158,516	-	444,979
973 MAPLETON EARLY CHILDHOOD CENTER	3.500	162,397	58,963	-	6,960	-	19,482	-	247,802
LEVEL TOTAL	7.500	345,130	123,898	-	51,245	-	182,576	-	\$ 702,849
GRAND TOTAL	2,778.930	\$ 207,247,918	\$ 61,452,874	\$ 6,717,155	\$ 4,987,030	\$ 2,811,538	\$ 18,523,722	\$(13,217,167)	\$ 288,523,070





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. Revenues include E-rate, Fiber and the 1:Web collection fee. The estimated carryover amounts are for projects that span multiple years.





Technology Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 1,297,893	\$ 2,490,457	\$ 1,799,130	\$ 2,304,185	\$ 2,381,340	\$ 2,028,195	\$ 454,828	\$ 412,057
REVENUE:								
Miscellaneous Local	\$ 1,229,615	\$ 243,354	\$ 344,537	\$ 397,751	\$ 167,306	\$ 172,994	\$ 178,357	\$ 184,599
1:Web Fee	-	-	-	35,929	73,024	53,000	100,000	145,000
One-Time Transfer from General Operating Fund	-	-	-	-	217,980	-	-	-
Transfer from General Operating Fund	1,768,113	1,771,749	1,638,795	1,637,089	1,639,157	1,694,888	1,747,430	1,808,590
TOTAL REVENUE	\$ 2,997,728	\$ 2,015,103	\$ 1,983,332	\$ 2,070,769	\$ 2,097,467	\$ 1,920,882	\$ 2,025,787	\$ 2,138,189
TOTAL RESOURCES	\$ 4,295,621	\$ 4,505,560	\$ 3,782,462	\$ 4,374,954	\$ 4,478,807	\$ 3,949,077	\$ 2,480,615	\$ 2,550,246
EXPENDITURES:								
Personnel	\$ 994	\$ 96,595	\$ 31,245	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	103,456	156,681	223,947	-	-	-	-	-
Supplies	106,491	123,183	139,826	-	-	-	-	-
Equipment	1,594,223	2,328,653	1,083,259	-	-	-	-	-
Employee Devices/Professional Dev.	-	-	-	363,255	548,647	717,301	339,537	351,421
Equity	-	-	-	-	150,000	305,100	264,558	273,818
Maintenance	-	-	-	439,047	566,385	585,642	203,797	195,930
Classroom Software	-	-	-	249,597	155,000	260,270	204,326	211,477
Student Devices/Labs/Innovation	-	-	-	941,715	1,030,580	1,625,936	1,056,340	1,103,515
TOTAL EXPENDITURES	\$ 1,805,164	\$ 2,706,430	\$ 1,478,277	\$ 1,993,614	\$ 2,450,612	\$ 3,494,249	\$ 2,068,558	\$ 2,136,161
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 73,518	\$ 104,827	\$ 62,057	\$ 64,085
GAAP RESERVES	-	-	-	-	470,000	350,000	350,000	350,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 543,518	\$ 454,828	\$ 412,057	\$ 414,085
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 1,805,164	\$ 2,706,430	\$ 1,478,277	\$ 1,993,614	\$ 2,994,130	\$ 3,949,077	\$ 2,480,615	\$ 2,550,246
ENDING BALANCE	\$ 2,490,457	\$ 1,799,130	\$ 2,304,185	\$ 2,381,340	\$ 1,484,677	\$ -	\$ -	\$ -

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



Athletics Fund

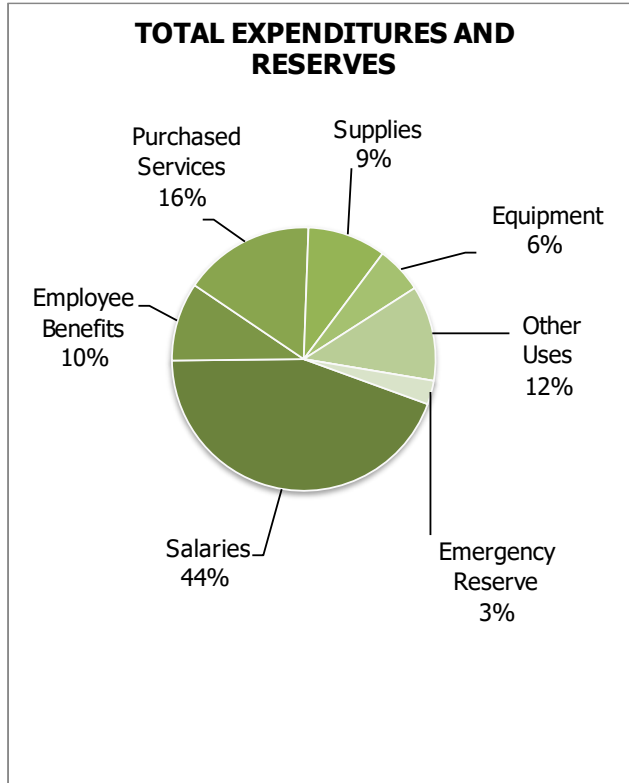
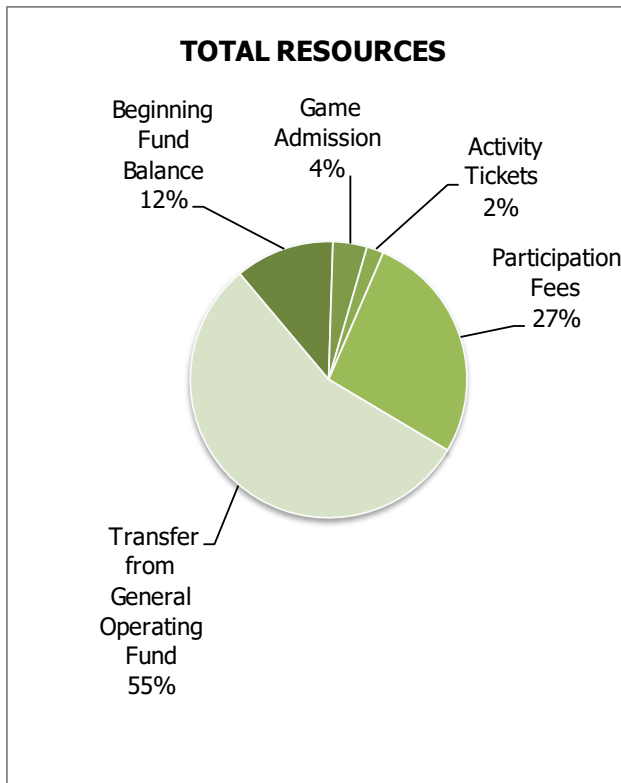
The revised adopted budget includes projected step, COLA, and PERA increases. The budget reflects an ongoing increase in the transfer amount from the General Operating Fund of \$12.6K to cover salary and benefit increases. All Charter School athletic program expenditures are reflected in the Charter School Fund.

Middle Level

- 13 middle schools offer interscholastic sports and intramural sports;
- 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 (8th 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 77 per high school (except Nederland with 17 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;
- 58 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)

	2013-14	2014-15	2015-16	2016-17	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 307,556	\$ 103,263	\$114,675	\$ 267,137	\$ 423,047	\$ 106,125	\$99,473	\$ 101,162
REVENUE:								
Game Admission	\$ 138,254	\$ 134,880	\$ 170,286	\$ 180,975	\$ 145,138	\$ 145,138	\$ 145,138	\$ 145,138
Activity Tickets	101,636	77,697	91,907	72,705	72,460	72,460	72,460	72,460
Participation Fees	947,700	1,011,896	989,080	1,020,734	986,638	1,006,638	1,006,638	1,006,638
One-time transfer from General Operating Fund	-	-	16,000	-	-	-	-	-
Transfer from General Operating Fund	1,934,415	1,830,374	1,988,320	2,000,870	2,016,328	2,084,883	2,149,514	2,224,746
TOTAL REVENUE	\$ 3,122,005	\$ 3,054,847	\$ 3,255,593	\$ 3,275,284	\$ 3,220,564	\$ 3,309,119	\$ 3,373,750	\$ 3,448,982
TOTAL RESOURCES	\$ 3,429,561	\$ 3,158,110	\$ 3,370,268	\$ 3,542,421	\$ 3,643,611	\$ 3,415,244	\$ 3,473,223	\$ 3,550,144
EXPENDITURES:								
Personnel	\$ 1,874,408	\$ 1,854,029	\$ 1,832,429	\$ 1,884,768	\$ 1,964,628	\$ 2,009,436	\$ 2,049,351	\$ 2,105,237
Purchased Services	684,287	525,938	528,914	532,187	586,472	506,412	514,075	524,068
Supplies	282,116	173,817	192,193	145,378	350,903	342,834	347,377	354,535
Equipment	124,454	92,109	123,766	141,119	208,322	115,405	113,983	113,472
Other Uses	361,033	397,542	425,829	415,922	427,161	341,684	347,275	349,430
TOTAL EXPENDITURES	\$ 3,326,298	\$ 3,043,435	\$ 3,103,131	\$ 3,119,374	\$ 3,537,486	\$ 3,315,771	\$ 3,372,061	\$ 3,446,742
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 106,125	\$ 99,473	\$ 101,162	\$ 103,402
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,326,298	\$ 3,043,435	\$ 3,103,131	\$ 3,119,374	\$ 3,643,611	\$ 3,415,244	\$ 3,473,223	\$ 3,550,144
ENDING BALANCE	\$ 103,263	\$ 114,675	\$ 267,137	\$ 423,047	\$ -	\$ -	\$ -	\$ -

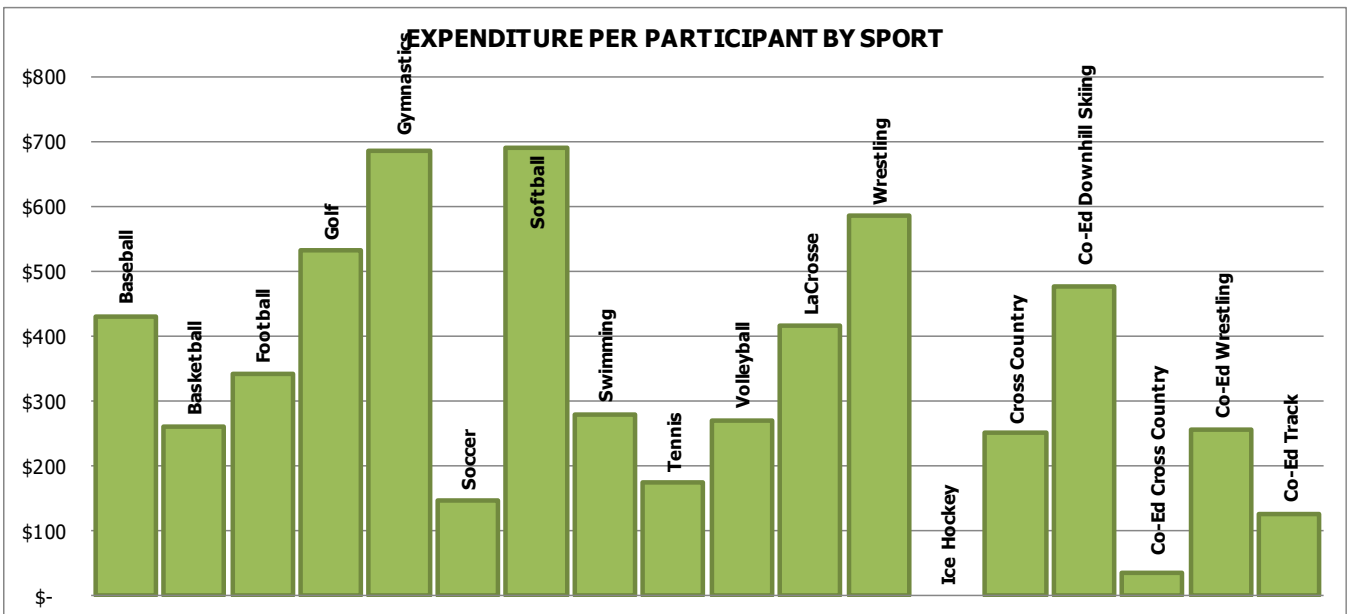
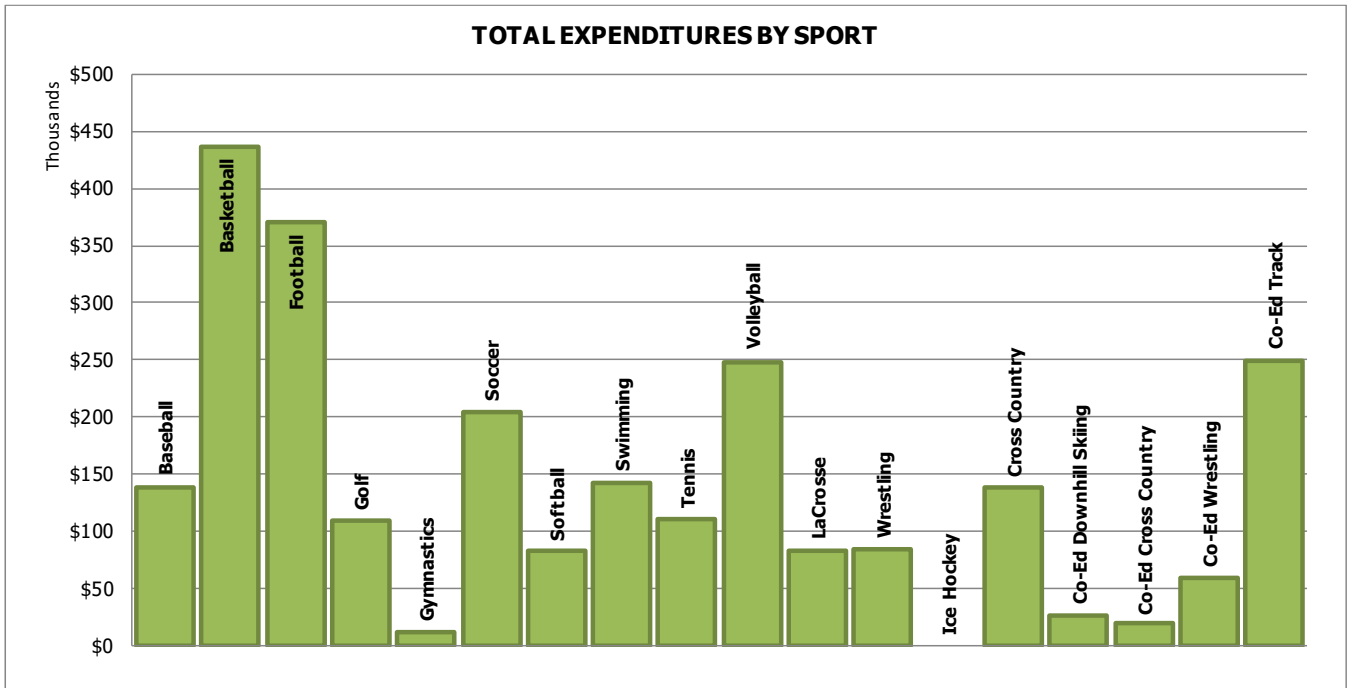
*Projections are calculated based on the Denver-Boulder-Greeley CPI.


Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	322	-	322	\$ 430	\$ 138,374	\$ -	\$ 138,374
Basketball	1,031	640	1,671	261	241,549	195,301	436,850
Football	1,084	-	1,084	341	369,953	-	369,953
Golf	102	103	205	532	53,255	55,769	109,024
Gymnastics	-	17	17	686	-	11,655	11,655
Soccer	790	603	1,393	147	94,495	110,469	204,964
Softball	-	121	121	691	-	83,616	83,616
Swimming	173	334	507	280	64,622	77,429	142,051
Tennis	256	380	636	174	56,032	54,497	110,529
Volleyball	-	919	919	270	-	248,423	248,423
LaCrosse	160	41	201	416	65,410	18,254	83,664
Wrestling	144	-	144	586	84,365	-	84,365
Ice Hockey	24	1	25	-	-	-	-
TOTAL	4,086	3,159	7,245	\$ 279	\$ 1,168,055	\$ 855,413	\$ 2,023,468
COED SPORTS							
Cross Country	319	235	554	\$ 251	\$ 69,526	\$ 69,526	\$ 139,051
Alpine Skiing	34	21	55	477	13,124	13,124	26,247
Co-Ed Cross Country	284	256	540	36	9,660	9,660	19,319
Co-Ed Wrestling	219	12	231	256	29,573	29,573	59,146
Co-Ed Track	1,108	862	1,970	126	122,143	126,435	248,577
TOTAL	1,964	1,386	3,350	\$ 147	\$ 244,024	\$ 248,316	\$ 492,340
GENERAL							
CoCurricular/Other					\$ 919,375	\$ 919,375	\$ 1,021,678
Emergency Reserves					53,063	53,062	106,125
TOTAL					\$ 972,438	\$ 972,437	\$ 1,127,803
TOTALS	6,050	4,545	10,595		\$ 2,384,517	\$ 2,076,166	\$ 3,643,611



Athletics Fund (continued)



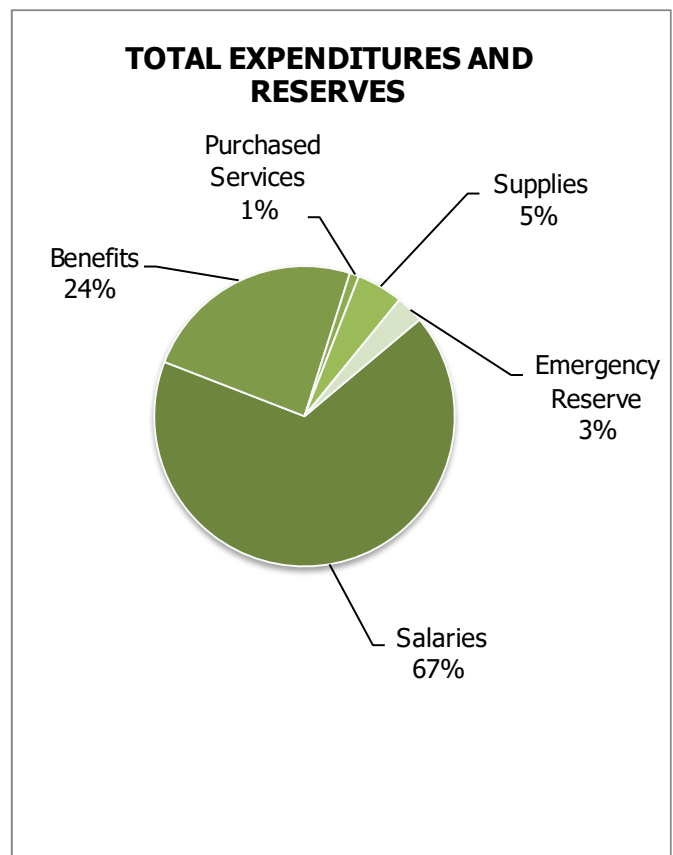
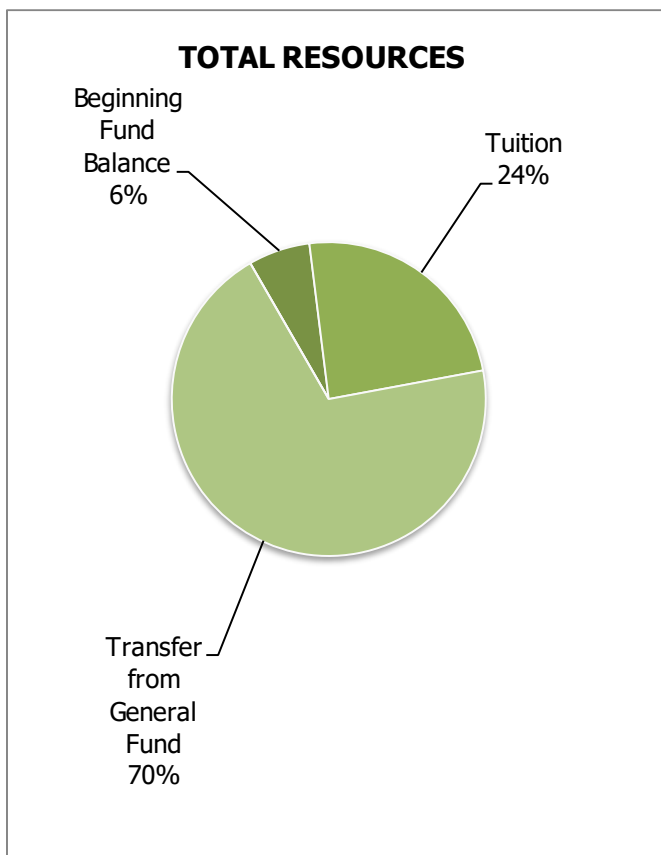


Preschool Fund

The preschool fund provides funding for children in preschool, with ages ranging from three to five years. The preschool programs use the project-based approach called the Creative Curriculum for curriculum and instructional planning. Preschool is provided in 18 elementary schools and the Mapleton Early Childhood Center (ECE). Fiscal costs affecting the Preschool Fund this fiscal year are the following:

- COLA, 2.8%
- Step Increase, 2.0%
- Benefit Increase, 4.8%
- TS GOLD Assessment and Training
- Preschool Training and Material Costs
- CLASS - Classroom Assessment Scoring System Materials and Training
- Mapleton Early Childhood Center Operational Costs

Note: The program uses a time and effort allocation based on the number of Tuition and Special Education enrolled children to allocate the above staff and operational costs to this fund.





Preschool Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 648,211	\$ 148,041	\$ 229,796	\$ 447,346	\$ 377,234	\$ 172,825	\$ 173,852	\$ 178,537
REVENUE:								
Transfer from General Operating Fund	\$ 3,556,785	\$ 3,395,197	\$ 3,649,225	\$ 3,818,922	\$ 4,129,168	4,269,560	4,401,916	4,555,983
One-Time Transfer from Tuition-Based Preschool Fund	-	30,581	-	-	-	-	-	-
Tuition	809,960	1,282,358	1,515,811	1,496,141	1,427,267	1,526,537	1,553,987	1,585,571
TOTAL REVENUE	\$ 4,366,745	\$ 4,708,136	\$ 5,165,036	\$ 5,315,063	\$ 5,556,435	\$ 5,796,097	\$ 5,955,903	\$ 6,141,554
TOTAL RESOURCES	\$ 5,014,956	\$ 4,856,177	\$ 5,394,832	\$ 5,762,409	\$ 5,933,669	\$ 5,968,922	\$ 6,129,755	\$ 6,320,091
EXPENDITURES:								
Personnel	\$ 4,592,938	\$ 4,540,631	\$ 4,736,790	\$ 4,898,212	\$ 5,414,535	\$ 5,445,312	\$ 5,590,617	\$ 5,762,789
Purchased Services	45,836	22,016	69,952	148,016	44,839	46,364	47,801	49,474
Supplies	184,541	54,796	127,954	263,884	277,532	278,642	287,280	297,335
Property and Equipment	43,600	8,938	2,863	63,986	10,000	10,340	10,661	11,034
Other Uses of Funds	-	-	9,927	11,077	13,938	14,412	14,859	15,379
TOTAL EXPENDITURES	\$ 4,866,915	\$ 4,626,381	\$ 4,947,486	\$ 5,385,175	\$ 5,760,844	\$ 5,795,070	\$ 5,951,218	\$ 6,136,011
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 172,825	\$ 173,852	\$ 178,537	\$ 184,080
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 4,866,915	\$ 4,626,381	\$ 4,947,486	\$ 5,385,175	\$ 5,933,669	\$ 5,968,922	\$ 6,129,755	\$ 6,320,091
ENDING BALANCE	\$ 148,041	\$ 229,796	\$ 447,346	\$ 377,234	\$ -	\$ -	\$ -	\$ -

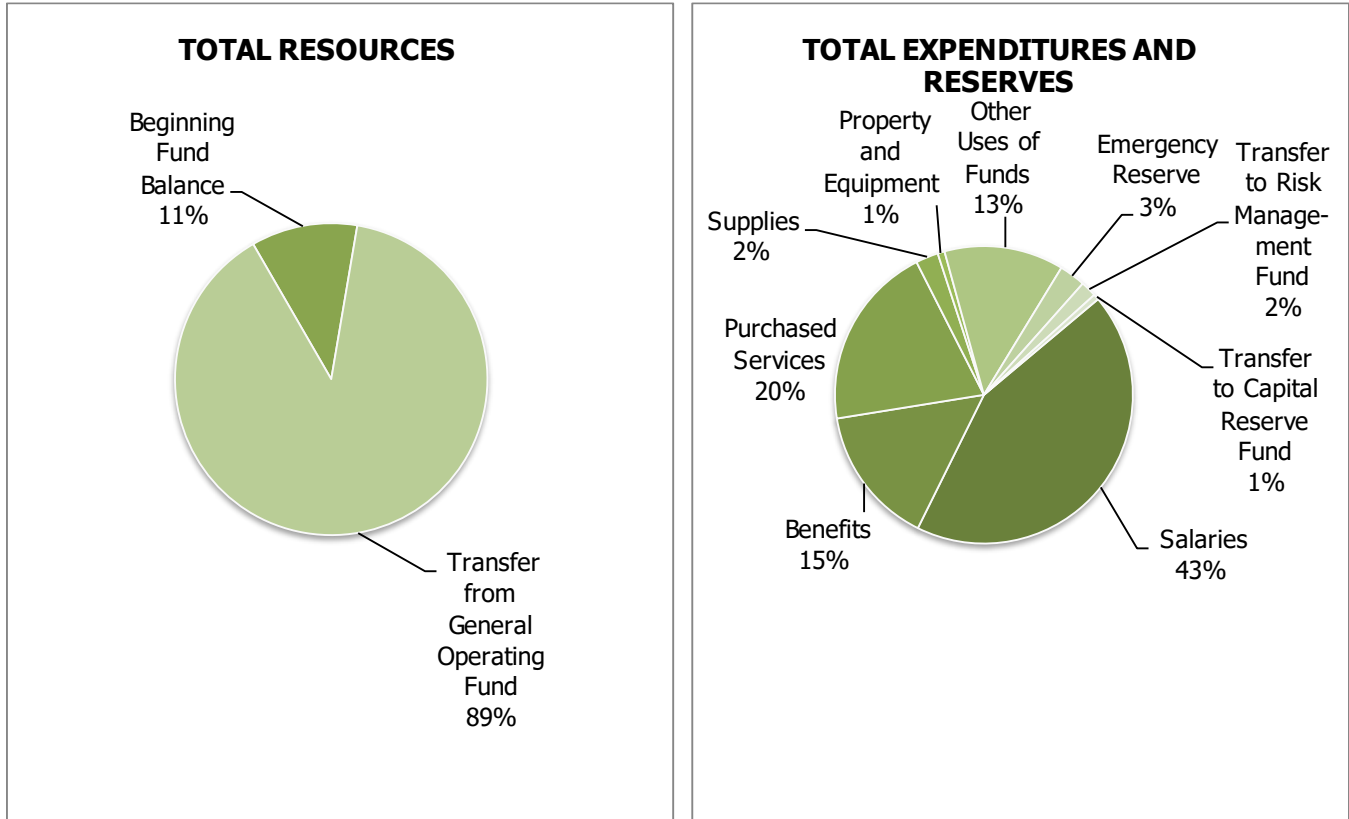
*Projections are calculated based on the Denver-Boulder-Greeley CPI.
In the 2014-15 year, Community Montessori Preschool revenue and expenditures were moved to Preschool Fund 17.



Colorado Preschool Program Fund

Funding for the 2017-18 Colorado Preschool Program/ECARES is based on 465 allocated slots (232.5 FTE). Both preschool and kindergarten children are served with the CPP/ECARES funds. Of the expenses budgeted are the 93 children funded through the private community child care centers. The remaining budget will be for teachers, preschool paras, community liaisons, ECE office staff and operational costs, and contracts.

Note: The program uses a time and effort allocation based on the number of CPP and ECARES enrolled children to allocate the above staff and operational costs to this fund.





Colorado Preschool Program Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 33,714	\$ 32,373	\$ 81,818	\$ 252,147	\$ 218,264	\$ 56,392	\$ 53,379	\$ 54,895
REVENUE:								
Transfer from General Operating Fund	\$ 1,094,973	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ 1,824,193	\$ 1,880,743	\$ 1,946,569
TOTAL REVENUE	\$ 1,094,973	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210	\$ 1,824,193	\$ 1,880,743	\$ 1,946,569
TOTAL RESOURCES	\$ 1,128,687	\$ 1,781,254	\$ 1,882,836	\$ 1,961,255	\$ 1,982,474	\$ 1,880,585	\$ 1,934,122	\$ 2,001,464
EXPENDITURES:								
Personnel	\$ 784,509	\$ 919,755	\$ 1,013,103	\$ 1,020,255	\$ 1,160,981	\$ 1,200,455	\$ 1,237,669	\$ 1,280,988
Purchased Services	276,343	650,502	322,865	299,855	398,081	324,891	330,963	342,547
Supplies	2,874	80,472	10,599	49,435	48,523	39,602	40,787	42,215
Property and Equipment	-	-	-	54,516	15,000	-	-	-
Other Uses of Funds	-	-	244,868	272,590	257,157	214,343	220,407	227,778
TOTAL EXPENDITURES	\$ 1,063,726	\$ 1,650,729	\$ 1,591,435	\$ 1,696,651	\$ 1,879,742	\$ 1,779,291	\$ 1,829,826	\$ 1,893,528
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 56,392	\$ 53,379	\$ 54,895	\$ 56,806
TRANSFERS:								
To Risk Management Fund	\$ 19,539	\$ 29,144	\$ 28,388	\$ 34,217	\$ 34,217	\$ 35,380	\$ 36,477	\$ 37,754
To Capital Reserve Fund	13,049	19,563	10,866	12,123	12,123	12,535	12,924	13,376
TOTAL TRANSFERS	\$ 32,588	\$ 48,707	\$ 39,254	\$ 46,340	\$ 46,340	\$ 47,915	\$ 49,401	\$ 51,130
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 1,096,314	\$ 1,699,436	\$ 1,630,689	\$ 1,742,991	\$ 1,926,082	\$ 1,827,206	\$ 1,879,227	\$ 1,944,658
ENDING BALANCE	\$ 32,373	\$ 81,818	\$ 252,147	\$ 218,264	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Boulder-Greeley CPI.



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.

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 14,364	\$ 30,581	\$ -	\$ -	\$ -
Colorado Preschool Program	-	-	-	-	-
BEGINNING FUND BALANCE	\$ 14,364	\$ 30,581	\$ -	\$ -	\$ -
REVENUE/TUITION:					
Community Montessori Preschool	\$ 606,137	\$ -	\$ -	\$ -	\$ -
Community Montessori Scholarships	(117,702)	-	-	-	-
TOTAL REVENUE	\$ 488,435	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 502,799</u>	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Personnel	\$ 471,772	\$ -	\$ -	\$ -	\$ -
Purchased Services	8	-	-	-	-
Supplies	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 472,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
One-time transfer to Preschool Fund	\$ -	\$ 30,581	\$ -	\$ -	\$ -
TOTAL TRANSFERS	<u>\$ -</u>	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 472,218</u>	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE					
Community Montessori Preschool	\$ 30,581	\$ -	\$ -	\$ -	\$ -
TOTAL ENDING BALANCE	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

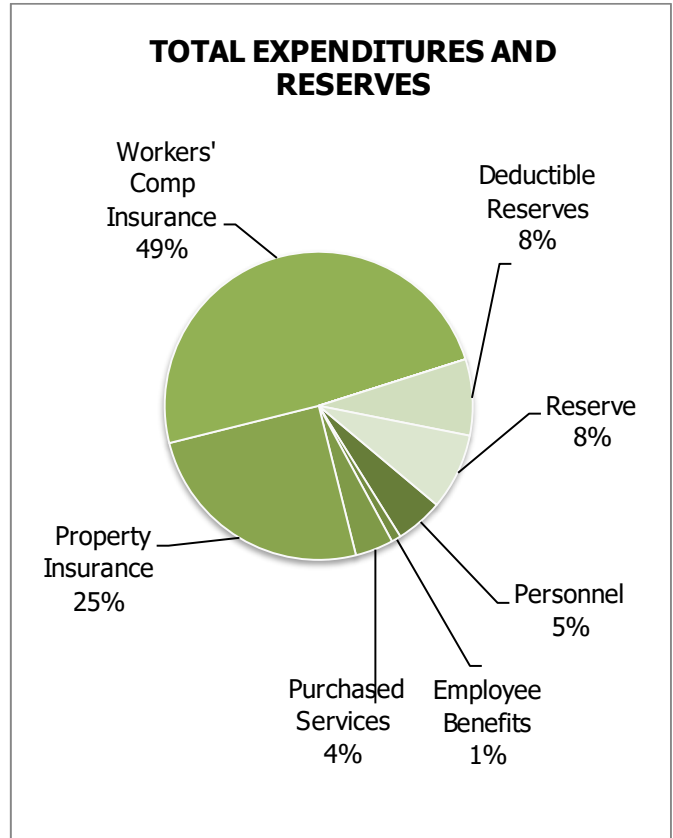
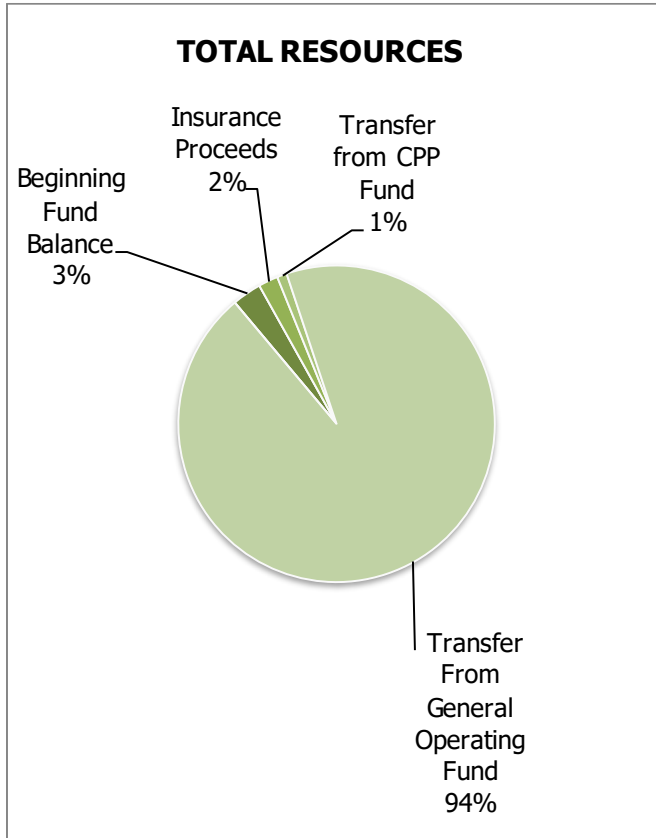
In the 2014-15 year, Community Montessori Preschool revenue and expenditures were moved to Preschool Fund





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. For 2017-18, the fund includes a contingency reserve to better manage these fluctuations in future years.





Risk Management Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 181,960	\$ 274,972	\$ 438,042	\$ 276,240	\$ 160,229	\$ 406,266	\$ 494,809	\$ 549,192
REVENUE:								
Miscellaneous Local	\$ 115,010	\$ 4,701	\$ 7,310	\$ 2,877	\$ 5,000	\$ 5,060	\$ 5,155	\$ 5,253
Insurance Proceeds	4,774,715	429,830	222,511	109,068	100,000	40,000	22,000	22,000
Transfer from CPP Fund	19,539	29,144	28,388	34,217	34,216	35,380	36,477	37,754
Transfer from General Operating Fund	3,366,687	3,366,687	3,366,687	4,362,462	4,562,462	4,617,212	4,696,259	4,785,972
TOTAL REVENUE	\$ 8,275,951	\$ 3,830,362	\$ 3,624,896	\$ 4,508,624	\$ 4,701,678	\$ 4,697,652	\$ 4,759,891	\$ 4,850,979
TOTAL RESOURCES	\$ 8,457,911	\$ 4,105,334	\$ 4,062,938	\$ 4,784,864	\$ 4,861,907	\$ 5,103,918	\$ 5,254,700	\$ 5,400,171
EXPENDITURES:								
Personnel	\$ 260,820	\$ 272,559	\$ 267,130	\$ 301,082	\$ 311,824	\$ 315,566	\$ 256,542	\$ 261,416
Purchased Services	171,466	183,807	255,403	129,011	185,000	187,220	189,613	193,246
Property Insurance	957,935	976,400	1,030,866	1,062,737	1,220,817	1,285,467	1,334,891	1,410,254
Workers' Comp Insurance	1,636,631	1,647,196	2,036,382	2,661,472	2,350,000	2,428,200	2,524,336	2,647,298
Supplies	4,326	3,855	6,781	277	10,000	10,120	10,321	10,524
Other Objects	633	287	429	49	3,000	3,036	3,094	3,153
Insurance Claims	4,845,147	304,476	41,363	-	-	-	-	-
Deductible Reserves	305,981	278,712	148,344	470,007	375,000	379,500	386,711	394,059
TOTAL EXPENDITURES	\$ 8,182,939	\$ 3,667,292	\$ 3,786,698	\$ 4,624,635	\$ 4,455,641	\$ 4,609,109	\$ 4,705,508	\$ 4,919,950
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 131,000	\$ 138,273	\$ 141,165	\$ 147,599
CONTINGENCY RESERVE	-	-	-	-	275,266	356,536	408,027	332,622
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 406,266	\$ 494,809	\$ 549,192	\$ 480,221
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 8,182,939	\$ 3,667,292	\$ 3,786,698	\$ 4,624,635	\$ 4,861,907	\$ 5,103,918	\$ 5,254,700	\$ 5,400,171
ENDING BALANCE	\$ 274,972	\$ 438,042	\$ 276,240	\$ 160,229	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Boulder-Greeley CPI.



Community Schools Fund

The Community Schools Fund will begin the fiscal year at \$3,370,524. Kindergarten Enrichment, School Age Care and Facility Use revenues have been calculated to increase 4.0 percent based on an average rate increase from last fiscal year. However, Facility Use rental hours may decline slightly due to Bond Construction Projects occurring throughout the district. Lifelong Learning tuition fees will remain similar to 2016-17. Community Connections Guide, an online publication for organizations to advertise/promote their businesses to BVSD parents through the BVSD website, is expected to come with slightly lower revenues due to a decrease in advertising patrons. Preschool Care is a new program offered in the 2017-18 fiscal year. This program will offer a preschool program (Color Me Smart Preschool) and Preschool Enrichment to extend the preschool day at the new Meadowlark PK-8 School. Compensation was calculated to allow for increases to COLA, steps, PERA contributions, and health insurance. The Community Schools Fund will transfer \$1,034,274 to the General Operating Fund and \$1,000,000 to the Capital Reserve Fund in 2017-18.

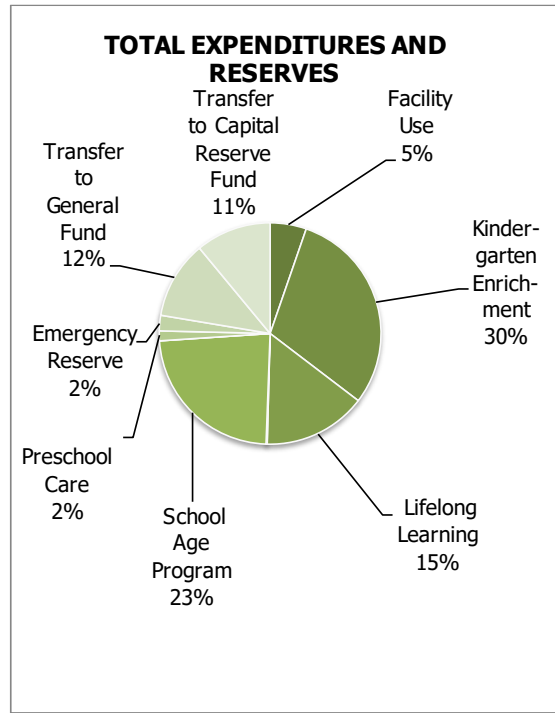
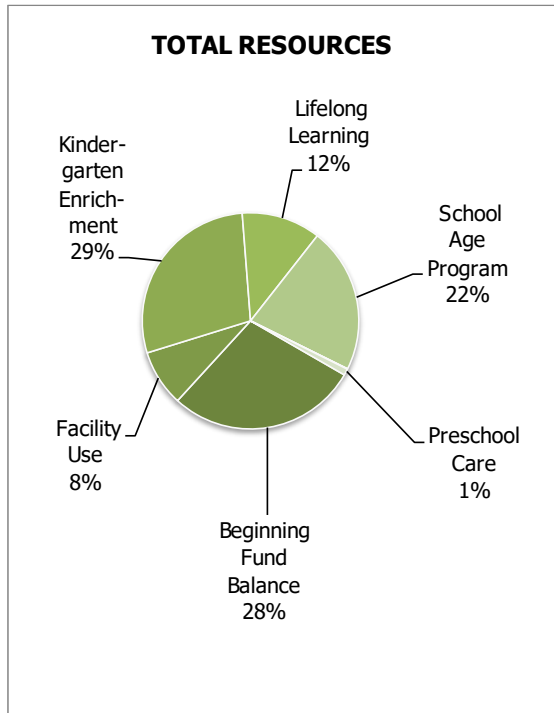
Fields	Price/Hr	Stadium/Artificial Turf Fields	Price/Hr	
Youth and Senior Rate	\$27.00	Youth and Senior Rate	\$55.00	
Adult Rate	53.00	Adult Rate	117.00	
Commercial Rate	83.00	Commercial Rate	133.00	
Classrooms	Price/Hr	Kitchens	Price/Hr	
Youth and Senior Rate	\$17.00	Youth and Senior Rate	\$27.00	
Adult Rate	22.00	Adult Rate	27.00	
Commercial Rate	36.00	Commercial Rate	27.00	
Parking Lots	Price/Hr	Gyms	Price Range/Hr	
Youth and Senior Rate	\$40.00	Youth and Senior Rate	\$23.00 \$36.00	
Adult Rate	50.00	Adult Rate	39.00 64.00	
Commercial Rate	65.00	Commercial Rate	66.00 107.00	
Multi-Purpose Rooms	Price Range/Hr		Auditoriums	Price Range/Hr
Youth and Senior Rate	\$20.00	\$35.00	Youth and Senior Rate	\$23.00 \$39.00
Adult Rate	30.00	61.00	Adult Rate	34.00 52.00
Commercial Rate	47.00	100.00	Commercial Rate	56.00 99.00

Monthly Tuition Rates

KE Program	Tuition Rates	SAC Program – After School	Tuition Rates	Tuition Rates – K-8 Schools
5 days/week	\$500	4 - 5 days/week	\$430	\$365
3 days/week	340	1 - 3 days/week	295	269
2 days/week	250			
Preschool Care Program		Tuition Rates		
Color Me Smart Preschool - 5 half day sessions		\$500		
Preschool Enrichment - 5 half day sessions		600		
Preschool Enrichment - 4 half day sessions		495		



Community Schools Fund (continued)



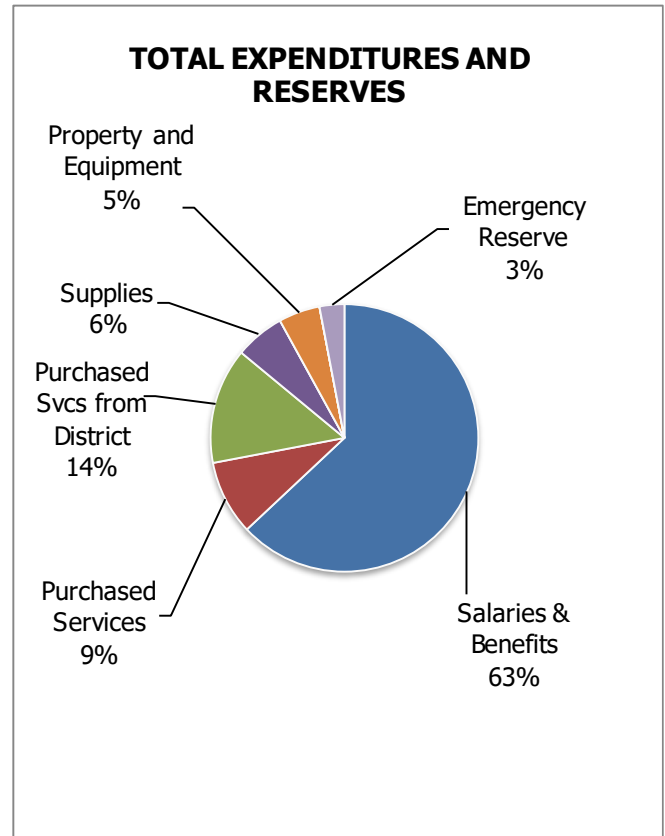
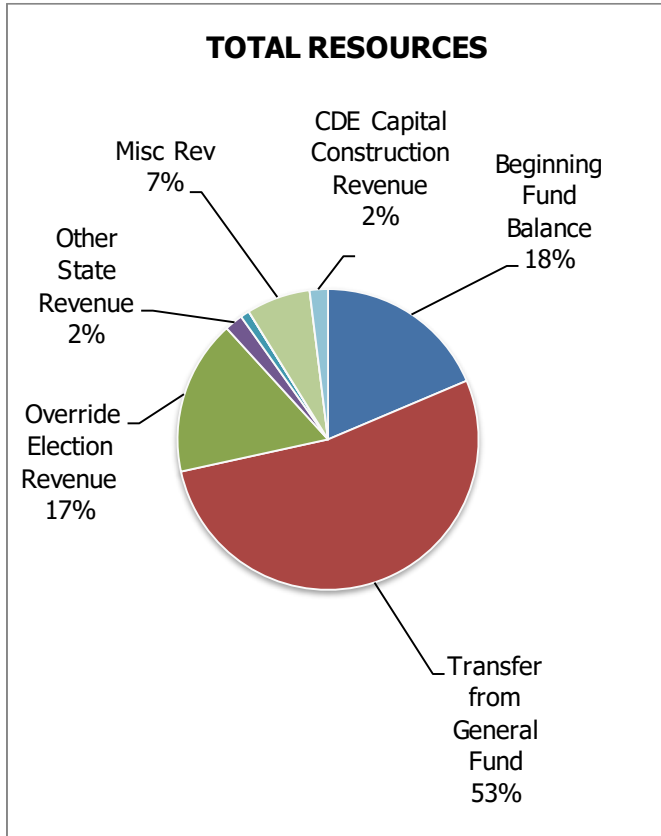
	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 723,584	\$ 1,350,473	\$ 2,030,541	\$ 2,144,604	\$ 3,370,524	\$ 2,958,276	\$ 3,607,772	\$ 4,270,162
REVENUE:								
Facility Use	\$ 921,624	\$ 973,608	\$ 990,267	\$ 1,086,837	\$ 1,000,000	\$ 1,040,000	\$ 1,071,200	\$ 1,103,336
Kindergarten Enrichment	2,679,253	2,845,578	2,934,110	3,324,927	3,383,985	3,519,344	3,624,924	3,733,672
Lifelong Learning	967,885	1,311,649	1,411,617	1,452,040	1,400,000	1,447,600	1,492,476	1,544,713
School Age Program	1,735,366	1,891,453	2,188,864	2,420,266	2,576,207	2,679,255	2,759,633	2,842,422
Community Connections: A Student Resource Guide	15,845	23,528	20,117	11,078	8,000	8,272	8,528	8,826
Preschool Care	-	-	-	-	112,230	116,046	119,643	123,831
TOTAL REVENUE	\$ 6,319,973	\$ 7,045,816	\$ 7,544,975	\$ 8,295,148	\$ 8,480,422	\$ 8,810,517	\$ 9,076,404	\$ 9,356,800
TOTAL RESOURCES	\$ 7,043,557	\$ 8,396,289	\$ 9,575,516	\$ 10,439,752	\$ 11,850,946	\$ 11,768,793	\$ 12,684,176	\$ 13,626,962
EXPENDITURES:								
Facility Use	\$ 393,625	\$ 410,352	\$ 411,012	\$ 408,977	\$ 480,933	\$ 497,285	\$ 512,701	\$ 530,646
Kindergarten Enrichment	2,157,689	2,210,507	2,386,949	2,400,898	2,737,959	2,831,050	2,918,813	3,020,971
Lifelong Learning	854,075	1,078,662	1,225,450	1,292,660	1,368,571	1,415,102	1,458,970	1,510,034
Community Connections -A Student Resource Guide	38,036	41,410	40,591	12,505	15,096	15,609	16,093	16,656
School Age Program	1,326,627	1,570,910	1,768,355	1,751,432	2,124,730	2,196,971	2,265,077	2,344,355
Preschool Care	-	-	-	-	131,107	135,565	139,768	144,660
TOTAL EXPENDITURES	\$ 4,770,052	\$ 5,311,841	\$ 5,832,357	\$ 5,866,472	\$ 6,858,396	\$ 7,091,582	\$ 7,311,422	\$ 7,567,322
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 205,752	\$ 212,747	\$ 219,343	\$ 227,020
TRANSFERS:								
To General Operating Fund	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 1,034,274	\$ 1,069,439	\$ 1,102,592	\$ 1,141,183
To Capital Reserve Fund	-	-	-	-	1,000,000	-	-	-
TOTAL TRANSFERS	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 2,034,274	\$ 1,069,439	\$ 1,102,592	\$ 1,141,183
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 5,693,084	\$ 6,365,748	\$ 7,430,912	\$ 7,069,228	\$ 9,098,422	\$ 8,373,768	\$ 8,633,357	\$ 8,935,525
ENDING BALANCE	\$ 1,350,473	\$ 2,030,541	\$ 2,144,604	\$ 3,370,524	\$ 2,752,524	\$ 3,395,025	\$ 4,050,819	\$ 4,691,437

*Projections are calculated based on the Denver-Boulder-Greeley CPI.



Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at all five charters, Justice High, Summit Middle School, Horizons K-8, Boulder Prep, and Peak to Peak K-12 are all expected to have fluctuations in funded FTE. Horizons K-8 is projected to increase 1.0 FTE, Peak to Peak 2.0 FTE and Summit Middle School is projected to increase 3.0 FTE. Two charters, Boulder Prep and Justice High are projected to decrease enrollment as compared to the previous year's submitted October Count (27.0 FTE at Boulder Prep and Justice High 11.0 FTE). Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollment. Charter fund financials are completed by individual schools.





Charter School Fund (continued)

	2013-14	2014-15	2015-16	2016-17	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2018-19	2019-20	2020-21
BEGINNING BALANCE	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 5,239,170	\$ 6,194,576	\$ 6,001,057	\$ 5,800,958	\$ 5,594,656
REVENUE:								
Per-Pupil Funding:	\$ 14,914,407	\$ 15,910,918	\$ 16,577,948	\$ 16,841,470	\$ 17,135,233	\$ 17,717,831	\$ 18,267,084	\$ 18,906,433
Override Election Revenue	4,857,554	5,014,447	5,140,766	5,189,821	5,286,068	5,465,794	5,635,234	5,832,468
Other State Revenue	410,613	461,539	520,737	479,899	485,794	502,311	517,882	536,006
Fundraising Revenue	-	32,913	16,852	44,896	162,000	167,508	172,701	178,746
Loan Proceeds	-	-	-	1,210,000	-	-	-	-
State Grant Revenue	71,847	-	-	-	-	-	-	-
District Capital Contribution	-	-	-	50,000	-	-	-	-
Athletic Fees	17,803	18,018	18,758	17,640	15,000	15,510	15,991	16,551
Instructional Fees	370,796	58,109	57,648	57,099	50,640	52,362	53,985	55,874
Miscellaneous Revenue	1,845,208	2,281,390	2,390,236	2,455,963	2,162,858	2,236,395	2,305,723	2,386,423
CDE Capital Construction	194,567	331,093	503,296	539,057	489,199	505,832	521,513	539,766
TOTAL REVENUES	\$ 22,682,795	\$ 24,108,427	\$ 25,226,241	\$ 26,885,845	\$ 25,786,792	\$ 26,663,543	\$ 27,490,113	\$ 28,452,267
TOTAL RESOURCES	\$ 27,619,282	\$ 29,132,665	\$ 31,154,334	\$ 32,125,015	\$ 31,981,368	\$ 32,664,600	\$ 33,291,071	\$ 34,046,923
TOTAL EXPENDITURES	\$ 22,595,044	\$ 23,204,572	\$ 25,915,164	\$ 25,930,439	\$ 25,980,311	\$ 26,863,642	\$ 27,696,415	\$ 28,365,790
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 768,744	\$ 805,909	\$ 830,892	\$ 850,974
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 22,595,044	\$ 23,204,572	\$ 25,915,164	\$ 25,930,439	\$ 26,749,055	\$ 27,669,551	\$ 28,527,307	\$ 29,216,764
ENDING BALANCE	\$ 5,024,238	\$ 5,928,093	\$ 5,239,170	\$ 6,194,576	\$ 5,232,313	\$ 4,995,049	\$ 4,763,764	\$ 4,830,159
STUDENT FTE:	Funded 2013-14	Funded 2014-15	Funded 2015-16	Funded 2016-17	Revised 2017-18			
Summit Middle School:	342.0	349.0	353.0	354.0	357.0			
Horizons K-8 School:	333.5	332.3	334.5	331.4	332.4			
Boulder Preparatory High School:	107.0	94.0	109.0	104.0	87.0			
Justice High School:	95.5	73.5	80.0	82.0	71.0			
Peak to Peak K-12 School:	1,414.8	1,413.8	1,414.8	1,412.8	1,414.8			
Total Charter Schools:	2,292.8	2,262.6	2,291.3	2,284.2	2,262.2			

*Projections are calculated based on the Denver-Boulder-Greeley CPI.

Notes:

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


Summit Middle Charter School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18* REVISED BUDGET
BEGINNING FUND BALANCE	\$ 1,028,796	\$ 1,152,174	\$ 1,241,131	\$ 788,736	\$ 1,034,407
REVENUE:					
Per-Pupil Funding	\$ 2,238,732	\$ 2,444,776	\$ 2,558,694	\$ 2,621,446	\$ 2,717,797
Override Election Revenue	727,212	770,088	788,416	800,373	827,530
Other State Revenue	72,434	69,521	78,525	28,974	29,181
Fundraising Revenue	12,080	32,913	16,852	44,896	32,000
Athletic Fees	17,803	18,018	18,758	17,640	15,000
Instructional Fees	55,869	58,109	57,648	57,099	50,640
Miscellaneous Revenue	-	-	5,250	7,673	-
CDE Capital Construction	10,498	35,271	45,624	49,145	45,339
TOTAL REVENUE	<u>\$ 3,134,628</u>	<u>\$ 3,428,696</u>	<u>\$ 3,569,767</u>	<u>\$ 3,627,246</u>	\$ 3,717,487
TOTAL RESOURCES	<u>\$ 4,163,424</u>	<u>\$ 4,580,870</u>	<u>\$ 4,810,898</u>	<u>\$ 4,415,982</u>	\$ 4,751,894
EXPENDITURES:					
Personnel	\$ 1,884,306	\$ 2,093,422	\$ 2,160,847	\$ 2,299,985	\$ 2,576,595
Purchased Services	112,543	166,442	116,796	148,371	182,492
Purchased Services from District	882,413	926,777	947,776	775,918	831,736
Supplies	79,136	95,286	124,773	107,592	120,205
Property and Equipment	39,726	43,696	13,733	51,259	39,153
Capital Contributions	-	-	642,000	80,000	-
Other Uses	13,126	14,116	16,237	(81,550)	(32,694)
TOTAL EXPENDITURES	<u>\$ 3,011,250</u>	<u>\$ 3,339,739</u>	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	\$ 3,717,487
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 110,565
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,011,250</u>	<u>\$ 3,339,739</u>	<u>\$ 4,022,162</u>	<u>\$ 3,381,575</u>	\$ 3,828,052
ENDING BALANCE	<u>\$ 1,152,174</u>	<u>\$ 1,241,131</u>	<u>\$ 788,736</u>	<u>\$ 1,034,407</u>	\$ 923,842
	2013-14	2014-15	2015-16	2016-17	2017-18*
FUNDED STUDENT FTE:	342.0	349.0	353.0	354.0	357.0

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



Summit Middle Charter School (continued)

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2017-18
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	1,299,251	431,274	2,000	9,500	41,447	62,000	20,200	148,954	\$ 2,014,626
0070 TALENTED AND GIFTED	-	-	-	-	839	-	-	-	839
0200 ART	-	-	-	-	-	3,600	-	-	3,600
0620 MODERN FOREIGN LANGUAGES	-	-	-	-	-	3,100	-	-	3,100
0845	-	-	-	-	-	2,700	-	-	2,700
1200 MUSIC	-	-	-	-	-	2,600	-	-	2,600
1300 NATURAL SCIENCE	-	-	-	-	-	4,780	-	-	4,780
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	3,200	-	-	3,200
SRE TOTAL	1,299,251	431,274	2,000	9,500	42,286	81,980	20,200	148,954	\$ 2,035,445
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	54,867	18,844	-	-	177,949	-	-	-	\$ 251,660
SRE TOTAL	54,867	18,844	-	-	177,949	-	-	-	\$ 251,660
SRE 14 COCRRICULAR ED/ATHLETICS									
1808 INTRAMURALS - GENERAL	7,700	1,644	-	-	-	-	-	-	\$ 9,344
1815 F BASKETBALL	3,200	683	-	-	-	-	-	5,000	8,883
1832 F VOLLEYBALL	3,200	683	-	-	-	-	-	-	3,883
1845 M BASKETBALL	3,200	683	1,000	-	-	-	-	-	4,883
1878 CROSS COUNTRY COED	1,169	250	-	-	-	-	-	-	1,419
1890 COED TRACK & FIELD	6,125	1,308	-	-	-	-	-	-	7,433
1920 MIDDLE SPONSOR STUDENT AC	18,200	3,886	-	-	-	-	-	-	22,086
SRE TOTAL	42,794	9,137	1,000	-	-	-	-	5,000	\$ 57,931
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	88,305	25,862	-	-	-	-	-	-	\$ 114,167
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,803	-	-	-	3,803
SRE TOTAL	88,305	25,862	-	-	3,803	-	-	-	\$ 117,970
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	489	-	-	-	\$ 489
2212 CURRICULUM DEVELOPMENT	13,125	2,803	-	-	-	-	-	-	15,928
2213 STAFF DEVELOPMENT	12,500	2,669	3,292	-	6,000	-	-	-	24,461
2222 LIBRARY SUPPORT SVCS	23,616	12,114	-	-	-	8,080	-	-	43,810
SRE TOTAL	49,241	17,586	3,292	-	6,489	8,080	-	-	\$ 84,688
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	77,691	-	-	-	\$ 77,691
2319 OTHER BOE SERVICES	-	-	46,000	-	-	-	-	-	46,000
SRE TOTAL	-	-	46,000	-	78,891	-	-	-	\$ 124,891
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	219,825	63,343	8,710	-	-	15,000	2,000	-	\$ 308,878
2426 PRNCP DISCRETIONARY FUND	-	-	-	-	2,000	6,565	-	-	8,565
2427 SCHOOL MNGD COMPENSATION	195,356	60,910	-	-	-	-	-	-	256,266
SRE TOTAL	415,181	124,253	8,710	-	2,000	21,565	2,000	-	\$ 573,709
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	41,347	-	-	-	\$ 41,347
2540 PRINT/PUBLISH	-	-	-	-	8,464	-	-	-	8,464
SRE TOTAL	-	-	-	-	49,811	-	-	-	\$ 49,811
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	54,339	9,361	330,007	8,580	16,953	(186,648)	\$ 232,592
SRE TOTAL	-	-	54,339	9,361	330,007	8,580	16,953	(186,648)	\$ 232,592
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	4,700	-	19,268	-	-	-	\$ 23,968
2820 COMMUNICATION SERVICES	-	-	-	-	1,733	-	-	-	1,733
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	3,000	-	-	-	3,000
2830 HUMAN RESOURCES	-	-	-	-	5,687	-	-	-	5,687
2832 RECRUITMENT/PLACEMENT SVC	-	-	500	-	-	-	-	-	500
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	96,810	-	-	-	96,810
2850 RISK MANAGEMENT SERVICES	-	-	-	-	57,092	-	-	-	57,092
SRE TOTAL	-	-	5,200	-	183,590	-	-	-	\$ 188,790
GRAND TOTAL	\$ 1,949,639	\$ 626,956	\$ 120,541	\$ 18,861	\$ 874,826	\$ 120,205	\$ 39,153	\$ (32,694)	\$ 3,717,487


Horizons K-8 School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 432,724	\$ 540,586	\$ 657,085	\$ 685,436	\$ 787,661
REVENUE:					
Per-Pupil Funding	\$ 2,181,782	\$ 2,314,892	\$ 2,404,697	\$ 2,459,032	\$2,522,250
Override Election Revenue	739,870	764,768	778,476	782,030	804,677
Other State Revenue	77,519	65,548	73,519	74,119	77,522
State Grant Revenue	71,847	-	-	-	-
Miscellaneous Revenue	168,294	264,342	257,887	273,893	137,500
Fundraising Revenue	-	-	-	-	130,000
CDE Capital Construction	30,062	28,120	43,103	45,994	46,147
TOTAL REVENUE	<u>\$ 3,269,374</u>	<u>\$ 3,437,670</u>	<u>\$ 3,557,682</u>	<u>\$ 3,635,068</u>	\$3,718,096
TOTAL RESOURCES	<u>\$ 3,702,098</u>	<u>\$ 3,978,256</u>	<u>\$ 4,214,767</u>	<u>\$ 4,320,504</u>	\$4,505,757
EXPENDITURES:					
Personnel	\$ 2,362,158	\$ 2,360,524	\$ 2,559,248	\$ 2,593,489	\$2,800,065
Purchased Services	55,108	155,313	154,277	199,285	178,177
Purchased Services from District	619,033	645,737	664,779	691,182	735,006
Supplies	61,125	62,721	65,443	60,469	108,700
Property and Equipment	45,881	75,226	52,485	74,863	40,500
Other Uses	18,207	21,650	33,099	(86,445)	(63,087)
TOTAL EXPENDITURES	<u>\$ 3,161,512</u>	<u>\$ 3,321,171</u>	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	\$3,799,361
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 107,643
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,161,512</u>	<u>\$ 3,321,171</u>	<u>\$ 3,529,331</u>	<u>\$ 3,532,843</u>	\$3,907,004
ENDING BALANCE	<u>\$ 540,586</u>	<u>\$ 657,085</u>	<u>\$ 685,436</u>	<u>\$ 787,661</u>	\$ 598,753
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	333.5	332.3	334.5	331.4	332.4



Horizon K-8 School (continued)

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2017-18
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	82,449	-	-	-	\$ 82,449
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	3,064,355	3,064,355
SRE TOTAL	-	-	-	-	82,449	-	-	3,064,355	\$ 3,146,804
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	164,241	-	-	-	\$ 164,241
SRE TOTAL	-	-	-	-	164,241	-	-	-	\$ 164,241
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,456	-	-	-	\$ 3,456
SRE TOTAL	-	-	-	-	3,456	-	-	-	\$ 3,456
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	71,706	-	-	-	\$ 71,706
SRE TOTAL	-	-	-	-	71,706	-	-	-	\$ 71,706
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	38,162	-	-	-	\$ 38,162
2540 PRINT/PUBLISH	-	-	-	-	7,812	-	-	-	7,812
SRE TOTAL	-	-	-	-	45,974	-	-	-	\$ 45,974
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	203,982	-	-	-	\$ 203,982
SRE TOTAL	-	-	-	-	203,982	-	-	-	\$ 203,982
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	15,596	-	-	-	\$ 15,596
2820 COMMUNICATION SERVICES	-	-	-	-	3,176	-	-	-	3,176
2830 HUMAN RESOURCES	-	-	-	-	2,380	-	-	-	2,380
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	89,352	-	-	-	89,352
2850 RISK MANAGEMENT SERVICES	-	-	-	-	52,694	-	-	-	52,694
SRE TOTAL	-	-	-	-	163,198	-	-	-	\$ 163,198
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 735,006	\$ -	\$ -	\$ 3,064,355	\$ 3,799,361


Boulder Preparatory High School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 270,078	\$ 166,637	\$ 117,614	\$ 216,748	\$ 271,124
REVENUE					
Per-Pupil Funding	\$ 687,330	\$ 668,805	\$ 787,240	\$ 766,861	\$ 659,352
Override Election Revenue	222,088	204,993	241,231	234,188	200,795
Other State Revenue	6,056	18,572	24,136	19,514	17,140
At Risk Supplemental Aid	19,901	4,833	6,949	1,400	-
Miscellaneous Revenue	-	-	13,980	-	-
CDE Capital Construction	10,154	15,913	28,176	28,876	20,320
TOTAL REVENUE	\$ 945,529	\$ 913,116	\$ 1,101,712	\$ 1,050,839	\$ 897,607
TOTAL RESOURCES	\$ <u>1,215,607</u>	\$ <u>1,079,753</u>	\$ <u>1,219,326</u>	\$ <u>1,267,587</u>	\$ 1,168,731
EXPENDITURES:					
Personnel	\$ 670,058	\$ 542,175	\$ 615,663	\$ 648,658	\$ 645,000
Purchased Services	68,897	50,898	56,694	63,011	25,750
Purchased Services from District	198,520	182,788	217,910	200,809	173,183
Supplies	72,414	53,501	53,807	51,807	52,430
Property and Equipment	20,476	120,530	37,664	37,429	52,430
Other Uses	18,605	12,247	20,840	(5,251)	-
TOTAL EXPENDITURES	\$ 1,048,970	\$ 962,139	\$ 1,002,578	\$ 996,463	\$ 948,793
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 26,928
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ <u>1,048,970</u>	\$ <u>962,139</u>	\$ <u>1,002,578</u>	\$ <u>996,463</u>	\$ 975,721
ENDING BALANCE	\$ <u>166,637</u>	\$ <u>117,614</u>	\$ <u>216,748</u>	\$ <u>271,124</u>	\$ 193,010
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	107.0	94.0	108.5	104.0	87.0



Boulder Preparatory High School (continued)

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2017-18
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	3,150	-	-	775,610	\$ 778,760
SRE TOTAL	-	-	-	-	3,150	-	-	775,610	\$ 778,760
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	106,227	-	-	-	\$ 106,227
SRE TOTAL	-	-	-	-	106,227	-	-	-	\$ 106,227
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	927	-	-	-	\$ 927
SRE TOTAL	-	-	-	-	927	-	-	-	\$ 927
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	18,933	-	-	-	\$ 18,933
SRE TOTAL	-	-	-	-	18,933	-	-	-	\$ 18,933
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	10,076	-	-	-	\$ 10,076
SRE TOTAL	-	-	-	-	10,076	-	-	-	\$ 10,076
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	4,118	-	-	-	\$ 4,118
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	15,839	-	-	-	15,839
2850 RISK MANAGEMENT SERVICES	-	-	-	-	13,913	-	-	-	13,913
SRE TOTAL	-	-	-	-	33,870	-	-	-	\$ 33,870
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 173,183	\$ -	\$ -	\$ 775,610	\$ 948,793


Justice High School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 111,413	\$ 70,126	\$ 140,765	\$ 232,686	\$ 160,544
REVENUE:					
Per-Pupil Funding	\$ 545,282	\$ 598,355	\$ 571,395	\$ 604,599	\$ 541,758
Override Election Revenue	82,943	81,524	90,691	95,160	87,014
Other State Revenue	2,035	14,898	17,796	18,502	16,704
At Risk Supplemental Aid	8,746	22,391	50,760	45,514	-
Loan Proceeds	-	-	-	1,210,000	-
Miscellaneous Revenue	14,000	7,595	18,015	24,738	-
District Capital Contribution	-	-	-	50,000	-
CDE Capital Construction	9,585	12,443	20,679	22,768	18,034
TOTAL REVENUE	\$ 662,591	\$ 737,206	\$ 769,336	\$ 2,071,281	\$ 663,510
TOTAL RESOURCES	\$ <u>774,004</u>	\$ <u>807,332</u>	\$ <u>910,101</u>	\$ <u>2,303,967</u>	\$ 824,054
EXPENDITURES:					
Personnel	\$ 407,694	\$ 309,096	\$ 256,709	\$ 377,986	\$ 335,909
Purchased Services	105,725	145,008	131,545	80,892	36,150
Purchased Services from District	155,046	146,839	160,808	184,764	164,241
Supplies	24,731	33,116	84,399	85,706	81,700
Property and Equipment	-	-	-	1,250,000	113,568
Other Uses	10,682	32,508	43,954	164,075	72,581
TOTAL EXPENDITURES	\$ 703,878	\$ 666,567	\$ 677,415	\$ 2,143,423	\$ 804,149
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 19,905
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ <u>703,878</u>	\$ <u>666,567</u>	\$ <u>677,415</u>	\$ <u>2,143,423</u>	\$ 824,054
ENDING BALANCE	\$ <u>70,126</u>	\$ <u>140,765</u>	\$ <u>232,686</u>	\$ <u>160,544</u>	\$ -
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	95.5	73.5	80.0	82.0	71.0



Justice High School (continued)

Service (SRE) Budget by Object

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'S PROPERTY	0800/0900'S OTHER USES	2017-18 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	90,667	30,814	19,000	3,800	22,366	63,000	-	69,570	\$ 299,217
0070 TALENTED AND GIFTED	-	-	-	-	167	-	-	-	167
SRE TOTAL	90,667	30,814	19,000	3,800	22,533	63,000	-	69,570	\$ 299,384
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	86,691	-	-	-	\$ 86,691
SRE TOTAL	-	-	-	-	86,691	-	-	-	\$ 86,691
SRE 14 COCRRICULAR ED/ATHLETICS									
1800 COCURRICULAR ACTIVITIES	-	-	-	-	-	4,000	-	3,000	\$ 7,000
1817 F CHEERLEADING	-	-	-	-	-	800	-	-	800
1850 M FOOTBALL	-	-	1,300	-	-	900	-	-	2,200
SRE TOTAL	-	-	1,300	-	-	5,700	-	3,000	\$ 10,000
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	514	-	-	-	\$ 514
SRE TOTAL	-	-	-	-	514	-	-	-	\$ 514
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	15,451	-	-	-	\$ 15,451
2317 AUDIT SERVICES	-	-	2,750	-	-	-	-	-	2,750
SRE TOTAL	-	-	2,750	-	15,451	-	-	-	\$ 18,201
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	134,000	43,063	-	-	-	-	-	-	\$ 177,063
SRE TOTAL	134,000	43,063	-	-	-	-	-	-	\$ 177,063
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	8,223	-	-	-	\$ 8,223
2516 FINANCIAL ACCOUNTING SVCS	30,792	6,574	-	-	-	-	-	-	37,366
SRE TOTAL	30,792	6,574	-	-	8,223	-	-	-	\$ 45,589
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	2,000	1,000	1,116	13,000	-	10	\$ 17,126
SRE TOTAL	-	-	2,000	1,000	1,116	13,000	-	10	\$ 17,126
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	1,700	-	3,361	-	-	-	\$ 5,061
2820 COMMUNICATION SERVICES	-	-	-	-	345	-	-	-	345
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	19,253	-	-	-	19,253
2850 RISK MANAGEMENT SERVICES	-	-	-	-	11,354	-	-	-	11,354
SRE TOTAL	-	-	1,700	-	34,313	-	-	-	\$ 36,013
SRE 40 BULDING ACQ/CONSTRUCTION									
4000 BUILDING ACQ/CONSTRUCTION	-	-	-	-	-	-	113,568	-	\$ 113,568
SRE TOTAL	-	-	-	-	-	-	113,568	-	\$ 113,568
GRAND TOTAL	\$ 255,459	\$ 80,451	\$ 26,750	\$ 4,800	\$ 168,841	\$ 81,700	\$ 113,568	\$ 72,580	\$ 804,149


Peak to Peak K-12 School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 3,093,476	\$ 3,094,715	\$ 3,771,498	\$ 3,315,564	\$ 3,940,840
REVENUE:					
Per-Pupil Funding	\$ 9,261,281	\$ 9,884,090	\$ 10,255,922	\$ 10,389,532	\$ 10,694,076
Override Election Revenue	3,085,441	3,193,074	3,241,952	3,278,070	3,366,052
Other State Revenue	252,569	293,000	326,761	338,790	345,247
Miscellaneous Revenue	1,937,114	1,982,229	2,037,395	2,102,745	2,025,358
CDE Capital Construction	134,268	239,346	365,714	392,274	359,359
TOTAL REVENUE	<u>\$ 14,670,673</u>	<u>\$ 15,591,739</u>	<u>\$ 16,227,744</u>	<u>\$ 16,501,411</u>	<u>\$ 16,790,092</u>
TOTAL RESOURCES	<u>\$ 17,764,149</u>	<u>\$ 18,686,454</u>	<u>\$ 19,999,242</u>	<u>\$ 19,816,975</u>	<u>\$ 20,730,932</u>
EXPENDITURES:					
Personnel	\$ 8,301,452	\$ 8,770,305	\$ 9,700,982	\$ 10,073,595	\$ 10,721,849
Purchased Services	2,408,598	2,238,369	2,451,992	2,652,499	1,926,509
Purchased Services from District	2,573,905	2,658,707	1,753,355	1,835,005	1,910,493
Supplies	839,433	860,233	1,127,168	995,940	1,162,270
Property and Equipment	344,449	187,292	1,322,359	70,028	989,400
Other Uses	201,597	200,050	327,822	249,068	-
TOTAL EXPENDITURES	<u>\$ 14,669,434</u>	<u>\$ 14,914,956</u>	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 16,710,521</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 503,703
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 14,669,434</u>	<u>\$ 14,914,956</u>	<u>\$ 16,683,678</u>	<u>\$ 15,876,135</u>	<u>\$ 17,214,224</u>
ENDING BALANCE	<u>\$ 3,094,715</u>	<u>\$ 3,771,498</u>	<u>\$ 3,315,564</u>	<u>\$ 3,940,840</u>	<u>\$ 3,516,708</u>
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	1,414.8	1,413.8	1,414.8	1,412.8	1,414.8



Peak to Peak K-12 School (continued)

Service (SRE) Budget by Object

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'S PROPERTY	0800/0900'S OTHER USES	2017-18 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	-	14,800,028	\$ 14,800,028
SRE TOTAL	-	-	-	-	-	-	-	14,800,028	\$ 14,800,028
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	702,325	-	-	-	\$ 702,325
SRE TOTAL	-	-	-	-	702,325	-	-	-	\$ 702,325
SRE 16 LITERACY & LANGUAGE									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	-	-	\$ -
0020 GEN MIDDLE EDUCATION	-	-	-	-	352,568	-	-	-	\$ 352,568
SRE TOTAL	-	-	-	-	352,568	-	-	-	\$ 352,568
SRE 17 TALENTED & GIFTED									
0070 TALENTED AND GIFTED	-	-	-	-	17,593	-	-	-	\$ 17,593
SRE TOTAL	-	-	-	-	17,593	-	-	-	\$ 17,593
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	7,785	-	-	-	\$ 7,785
SRE TOTAL	-	-	-	-	7,785	-	-	-	\$ 7,785
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	263,005	-	-	-	\$ 263,005
SRE TOTAL	-	-	-	-	263,005	-	-	-	\$ 263,005
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	113,633	-	-	-	\$ 113,633
SRE TOTAL	-	-	-	-	113,633	-	-	-	\$ 113,633
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	66,692	-	-	-	\$ 66,692
2830 HUMAN RESOURCES	-	-	-	-	4,805	-	-	-	4,805
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	382,087	-	-	-	382,087
SRE TOTAL	-	-	-	-	453,584	-	-	-	\$ 453,584
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,910,493	\$ -	\$ -	\$ 14,800,028	\$ 16,710,521



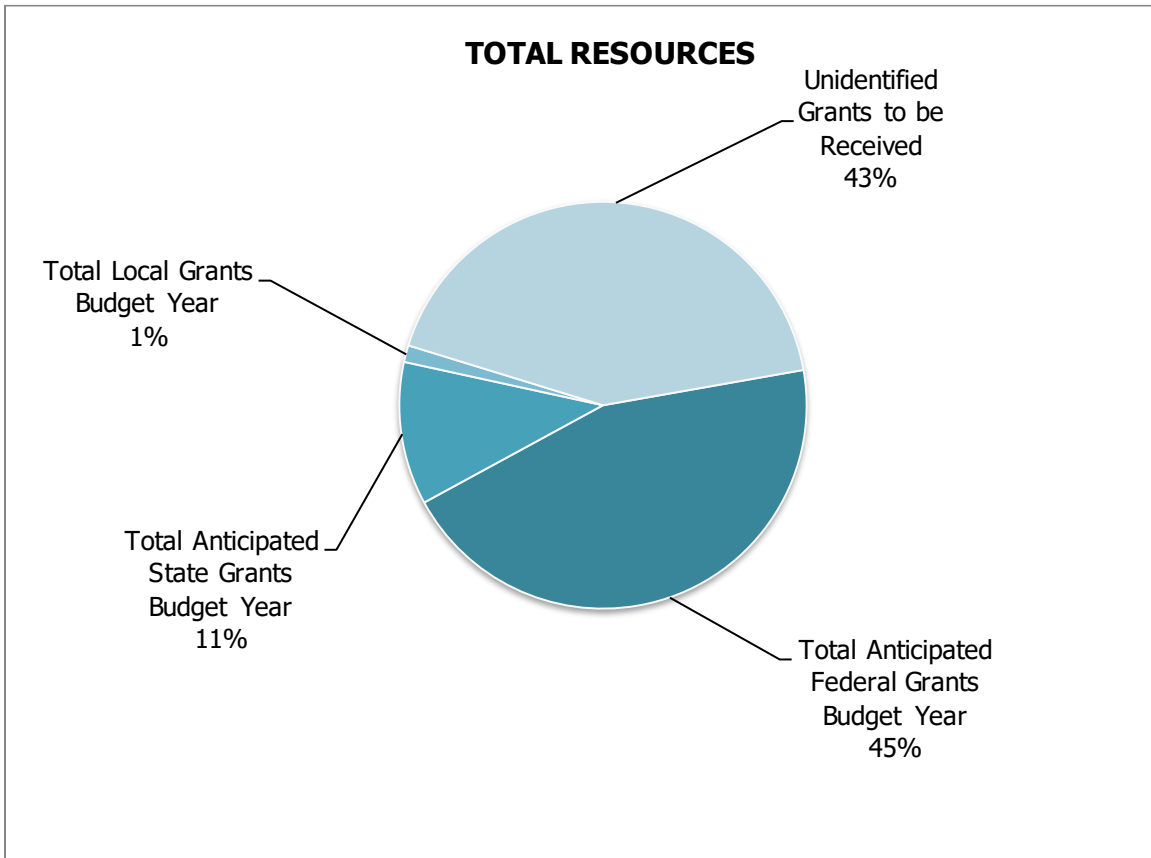
SPECIAL REVENUE FUNDS

Governmental Designated-Purpose Grants Fund 232
 Transportation Fund..... 234
 Operations & Technology Fund 236
 Food Services Fund..... 237



Governmental Designated-Purpose Grants Fund

The district will receive funding in FY18 from two key sources, ESSA (formerly NCLB) and IDEA Part B. The FY18 allocations for ESSA and IDEA Part B programs decreased by approximately 5.8 percent and 1.2 percent respectively, in comparison with FY17. Awards received prior to FY17 that continue to be funded include a 21st Century Grant Cohort 7 for Alicia Sanchez; School Counselor Corps Grants at Justice High and Nederland Middle/High School and a School Health Professional Grant supporting various High School programs. FY18 awards include a School Counselor Corps Grant at New Vista High School and a School Health Professional Grant that will help support various Middle and additional High School programs. The district will continue to receive funding for the School to Work Alliance Program and Expelled and At-Risk Student Services Grants. 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	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET *	Change from Adopted to Revised
10.575	Farm to School Grant	Dec - Nov	\$ 9,277	\$ 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	-	(65,211)
20.205	Highway Planning and Construction	June - June	26,350	-	27,367	19,777	-	-
84.002A	Adult Education Family Literacy	July - June	95,067	99,865	93,452	95,067	109,633	-
84.010A	Title I, Grants to Local Education Agencies	July - June	2,375,020	2,089,797	2,100,453	2,294,331	2,248,564	156,541
84.010A	Title 1A, School Improvement	July - Sept	62,655	-	-	-	-	-
84.011	Migrant Education	July - June	-	-	-	6,124	-	-
84.027	Special Education: IDEA Part B	July - June	4,884,951	5,287,088	4,914,818	5,354,926	5,193,315	(62,734)
84.048A	Vocational Education - Carl Perkins Secondary	July - June	129,724	118,000	127,392	137,916	141,170	141,170
84.060A	Title VII, Part A: Indian Education	July - June	11,617	12,942	15,994	18,830	18,648	18,648
84.126	School to Work Alliance Program (SWAP)	July - June	411,308	402,526	477,748	-	-	-
84.173	IDEA: Special Education: Preschool Grants	July - June	113,147	118,176	132,647	112,920	112,634	-
84.184	Safe and Drug Free Schools and Communities	Aug - Aug	-	32,126	-	-	-	-
84.184S	School Emergency Reponse to Violence	Sept - April	359,206	-	-	-	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	46,153	35,805	39,575	-	-	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	550,050	402,540	126,760	148,696	222,040	87,040
84.287	Title V, Part B, 21st Century Learning Centers	July - June	150,000	438,068	360,488	317,242	-	-
84.323A	Special Education: State Program Improvement	July - June	1,000	-	-	-	-	-
84.330	Advanced Placement for Disadvantaged Students	July - June	5,170	5,130	5,978	4,704	-	-
84.365A	Title III, English Language Acquisition	July - June	197,961	190,930	171,091	204,293	197,664	7,664
84.367A	Title II, Part A, Supporting Effective Instruction	July - June	691,229	693,754	667,619	664,711	454,041	(92,242)
84.412	RTTT Early Childhood-Readiness Assessment	July - June	-	-	19,690	-	-	-
84.413	Race to the Top	July - June	63,572	74,479	800	-	-	-
84.424A	Title IV, Part A, Student Support and Academic Enrichm	July - June	-	-	-	-	45,521	45,521
			\$ 10,183,457	\$ 10,080,571	\$ 9,289,727	\$ 9,471,311	\$ 8,743,230	\$ 236,397
STATE GRANT NAME								
	School of Excellence	Indefinite	\$ 568	\$ 1,547	\$ -	\$ -	\$ -	\$ -
	Comprehensive Health Education Program	July - June	35,579	27,187	48,934	26,540	30,000	-
	Colorado Department of Natl Res Divison of Wildlife	July - June	-	-	1,500	-	-	-
	School Counselor Corps	July - June	205,322	525,490	447,835	490,685	194,200	34,200
	State Grants for Libraries	July - June	7,490	7,334	9,274	9,517	9,291	9,291
	State Grant NTNL Board Certification	July - June	222,821	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	194,869	111,202
	State Grant - School Health Professionals	July - June	-	113,552	201,861	329,099	957,700	602,000
	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	(3,616)
	State Grant - Bullying Prevention and Education Grant	July - June	-	-	-	26,456	33,669	33,669
	State Grant - Career Success Pilot Program	July - June	-	-	-	-	42,059	42,059
	State Grant - SWAP	July - June	-	-	-	452,788	484,731	242,365
	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	598
	TOTAL STATE GRANTS		\$ 471,780	\$ 1,193,149	\$ 1,350,313	\$ 2,094,887	\$ 2,215,847	\$ 1,146,211
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		10,183,457	10,080,571	9,289,727	9,471,311	8,743,230	236,397
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		471,780	1,193,149	1,350,313	2,094,887	2,215,847	1,146,211
	TOTAL LOCAL GRANTS BUDGET YEAR		639,331	760,001	906,614	475,839	260,097	10,097
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	8,280,826	(1,392,705)
	TOTAL BUDGET		\$ 11,294,568	\$ 12,033,721	\$ 11,546,654	\$ 12,042,037	\$ 19,500,000	\$ -

* The Budget does not include carryover dollars

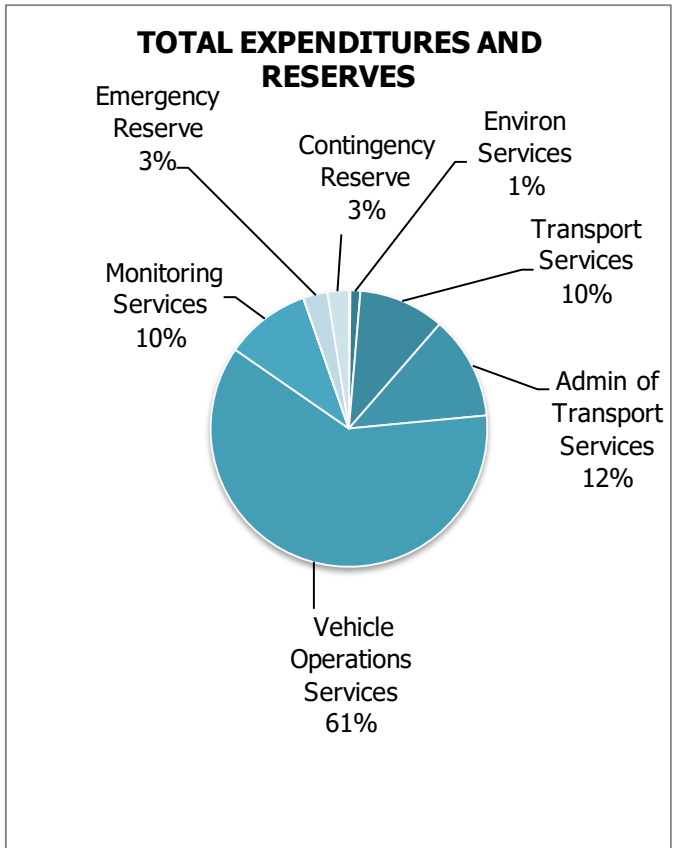
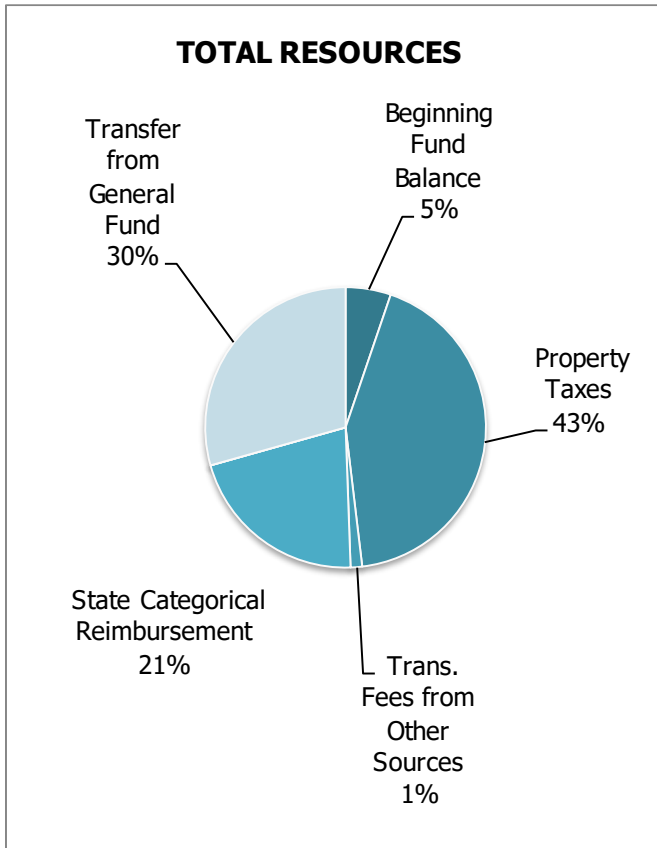
** The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

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



Transportation Fund

The Transportation Fund was created to capture the expenses of transporting students to/from school and after-school events. Funding is provided by the mill levy passed in 2005, the CDE transportation reimbursement, paid usage by outside organizations, and chargebacks to other departments for BVSD activities. The 2017-18 Revised Adopted Budget includes steps, COLA, PERA and fixed benefit increases across all job classes. The fund continues to benefit from lower fuel costs, which are a reflection of both lower gas prices and the change in the nature of the bus fleet as we replace older diesel buses with new propane buses. Adequate budget has been allocated to cover these anticipated costs for the 2017-18 fiscal year with an increase in the General Operating Fund transfer and, where applicable, other revenue sources.





Transportation Fund (continued)

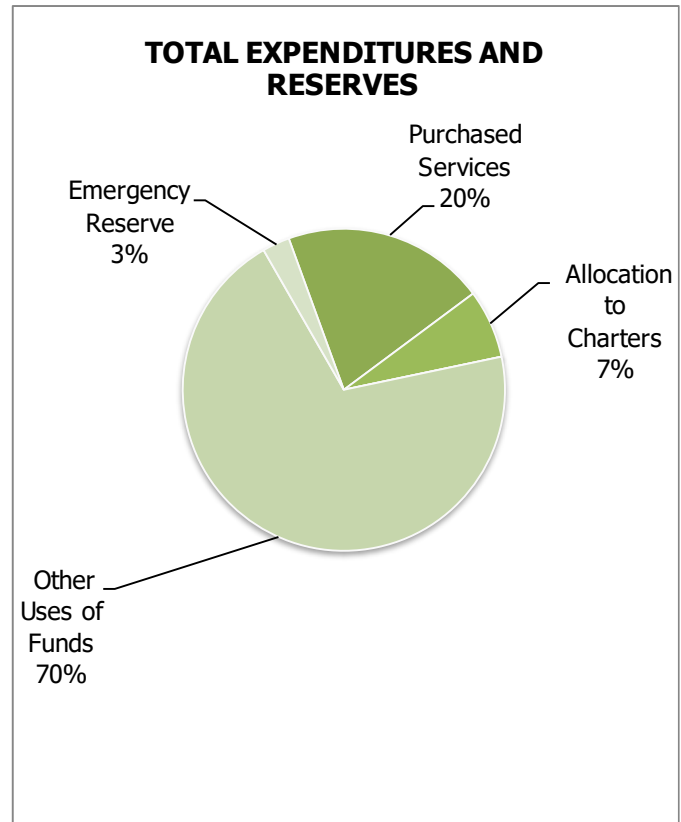
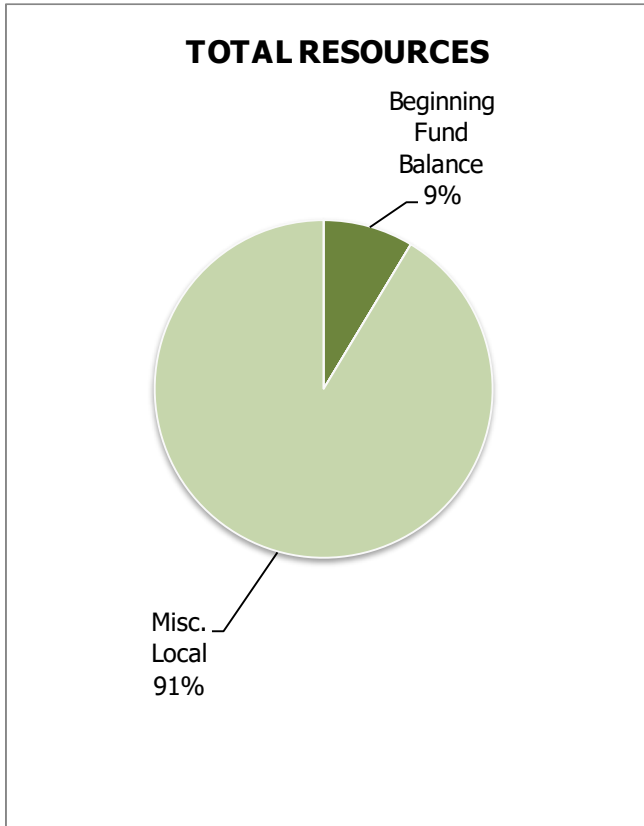
	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 894,884	\$ 724,040	\$ 415,278	\$ 437,017	\$ 883,459	\$ 904,631	\$ 917,573	\$ 927,544
REVENUE:								
Property Taxes	\$ 7,304,343	\$ 7,253,678	\$ 7,234,968	\$ 7,203,754	\$ 7,263,500	\$ 7,260,000	\$ 7,260,000	\$ 7,260,000
Trans. Fees from Other Sources	295,458	234,239	191,419	224,208	225,000	225,000	225,000	225,000
State Categorical Reimbursement	3,205,307	3,302,904	3,373,313	3,430,978	3,589,994	3,847,539	3,951,073	4,030,842
CDE Audit Adjustment	-	(41,808)	-	4,946	-	-	-	-
One-Time Transfer from General Operating Fund	2,000,000	574,410	681,000	-	-	-	-	-
Transfer from General Operating Fund	577,212	2,252,209	3,276,620	4,410,268	4,974,089	5,143,208	5,369,073	5,691,551
TOTAL REVENUE	\$ 13,382,320	\$ 13,575,632	\$ 14,757,320	\$ 15,274,154	\$16,052,583	\$ 16,475,747	\$ 16,805,146	\$ 17,207,393
TOTAL RESOURCES	\$ 14,277,204	\$ 14,299,672	\$ 15,172,598	\$ 15,711,171	\$16,936,042	\$ 17,380,378	\$ 17,722,719	\$ 18,134,937
EXPENDITURES:								
Maintenance & Operations	\$ 37,639	\$ 32,894	\$ 28,685	\$ 29,067	\$ 29,400	\$ 30,400	\$ 31,342	\$ 32,439
Environmental Services	171,660	170,894	147,238	140,624	197,608	204,327	210,661	218,034
Transportation Services	1,994,254	1,730,100	1,591,717	1,814,367	1,699,936	1,757,734	1,757,734	1,757,734
Admin of Transportation Services	1,516,801	1,590,871	1,724,061	1,891,120	2,050,914	2,120,645	2,186,385	2,262,908
Vehicle Operations Services	8,492,832	8,889,821	9,746,285	9,339,428	10,358,143	10,606,739	10,829,481	11,100,209
Monitoring Services	1,339,978	1,469,814	1,497,595	1,613,106	1,695,410	1,742,960	1,779,572	1,824,062
TOTAL EXPENDITURES	\$ 13,553,164	\$ 13,884,394	\$ 14,735,581	\$ 14,827,712	\$16,031,411	\$ 16,462,805	\$ 16,795,175	\$ 17,195,386
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 480,942	\$ 493,884	\$ 503,855	\$ 515,862
CONTINGENCY RESERVE	-	-	-	-	423,689	423,689	423,689	423,689
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 904,631	\$ 917,573	\$ 927,544	\$ 939,551
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 13,553,164	\$ 13,884,394	\$ 14,735,581	\$ 14,827,712	\$16,936,042	\$ 17,380,378	\$ 17,722,719	\$ 18,134,937
ENDING BALANCE	\$ 724,040	\$ 415,278	\$ 437,017	\$ 883,459	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Boulder-Greeley CPI.



Operations & Technology Fund

The Operations and Technology Fund was established in 2016-17 to account for activity that was authorized with funds made available from the passage of the 2016 Capital Construction, Technology, and Maintenance mill levy that voters approved. This levy will fund a portion of the \$33.4M 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. In 2016-17, the levy generated \$9.8M, which was used to offset operation and technology expenses. In 2017-18, the levy will increase by 1 mill, and generate an additional \$7.8M.





Operations & Technology Fund (continued)

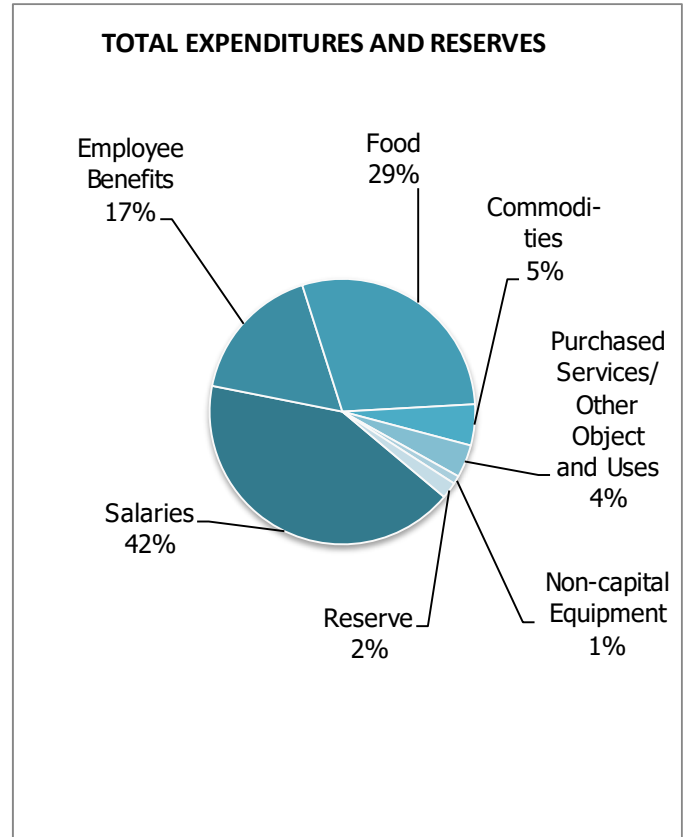
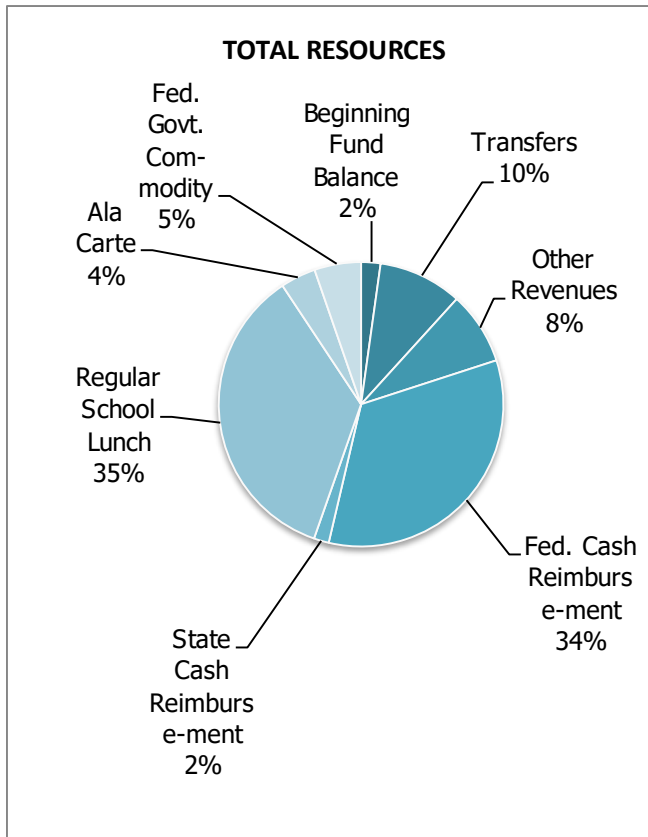
	2013-14	2014-15	2015-16	2016-17	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,679,595	\$ 533,182	\$ 533,182	\$ 533,182
REVENUE:								
Property Taxes - Election	-	-	-	9,839,777	17,772,738	17,772,738	17,772,738	17,772,738
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 9,839,777	\$ 17,772,738	\$ 17,772,738	\$ 17,772,738	\$ 17,772,738
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,839,777</u>	\$ 19,452,333	<u>\$ 18,305,920</u>	<u>\$ 18,305,920</u>	<u>\$ 18,305,920</u>
EXPENDITURES:								
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 3,961,803	\$ -	\$ -	\$ -
Allocation to Charters	-	-	-	767,092	1,340,934	1,357,025	1,382,808	1,409,081
Other Uses	-	-	-	7,393,090	13,616,414	16,408,578	17,247,105	17,266,317
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,160,182</u>	\$ 18,919,151	<u>\$ 17,772,738</u>	<u>\$ 17,772,738</u>	<u>\$ 17,772,738</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 533,182	\$ 533,182	\$ 533,182	\$ 533,182
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,160,182</u>	\$ 19,452,333	<u>\$ 18,305,920</u>	<u>\$ 18,305,920</u>	<u>\$ 18,305,920</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,679,595</u>	\$ -	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Projections are calculated based on the current mill levy.



Food Services Fund

The Food Services Fund will begin the 2017-18 fiscal year with TABOR. The General Operating Fund transfer will remain at \$857,616 in the 2017-18 revised adopted budget. Meal prices will not increase this year. The USDA reimbursement rates were increased by 2.2 percent in July 2017. The food truck, catering and vending machine operations continue to enhance sales at high schools, administrative offices, and events. Major costs of this fund are food and labor. Compensation was calculated to allow for increases to COLA, steps, PERA, and health and dental insurance contributions. Food costs are expected to stabilize at 40.0 percent of sales.





Food Services Fund (continued)

	2013-14	2014-15	2015-16	2016-17	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL		2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 187,102	\$ 29,867	\$ 113,920	\$ 163,068	\$ 198,072	\$ 168,499	\$ 175,558	\$ 181,407
REVENUE:								
Over/Under	\$ (7,850)	\$ (547)	\$ (2,300)	\$ (82)	\$ (500)	\$ (517)	\$ (533)	\$ (552)
A la Carte	440,771	520,204	487,380	333,356	360,753	373,019	384,583	398,043
Regular School Lunch	2,359,195	2,837,629	2,853,150	3,113,330	3,178,405	3,286,471	3,388,352	3,506,944
Federal Cash Reimbursement	2,622,522	2,936,851	2,924,339	2,948,710	3,028,110	3,131,066	3,228,129	3,341,114
State Cash Reimbursement	66,218	85,633	96,771	92,971	94,011	97,207	100,220	103,728
Catering	188,796	293,438	346,981	376,260	474,500	490,633	505,843	523,548
Reduced Price Meals	18,300	13,711	13,416	13,295	13,668	14,133	14,571	15,081
Federal Government Commodities	361,124	371,553	475,140	501,008	476,572	492,775	508,051	525,833
Miscellaneous Local	133,208	47,969	85,070	47,740	55,000	56,870	58,633	60,685
Snack Revenue	103,301	107,176	96,117	99,226	102,999	106,501	109,803	113,646
Breakfast Revenue	82,044	85,709	75,000	97,834	111,645	115,441	119,020	123,186
Headstart	34,678	45,289	46,592	44,874	45,912	47,473	48,945	50,658
Flood Insurance Proceeds	146,689	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 6,548,996	\$ 7,344,615	\$ 7,497,656	\$ 7,668,522	\$ 7,941,075	\$ 8,211,072	\$ 8,465,617	\$ 8,761,914
TRANSFERS:								
Transfer from General Operating Fund	\$ 405,017	\$ 494,925	\$ 757,402	\$ 595,446	\$ 857,616	\$ 886,775	\$ 914,265	\$ 946,264
TOTAL TRANSFERS	\$ 405,017	\$ 494,925	\$ 757,402	\$ 595,446	\$ 857,616	\$ 886,775	\$ 914,265	\$ 946,264
TOTAL RESOURCES	\$ 7,141,115	\$ 7,869,407	\$ 8,368,978	\$ 8,427,036	\$ 8,996,763	\$ 9,266,346	\$ 9,555,440	\$ 9,889,585
EXPENDITURES:								
Personnel	\$ 4,048,951	\$ 4,405,933	\$ 4,779,591	\$ 4,883,809	\$ 5,299,173	\$ 5,441,707	\$ 5,641,303	\$ 5,838,746
Purchased Services	91,833	115,678	116,337	124,917	132,356	136,856	139,688	144,577
Food	2,158,853	2,581,776	2,646,174	2,461,062	2,632,163	2,721,657	2,777,968	2,875,197
Commodities	327,787	372,138	400,484	501,008	476,572	492,775	508,051	525,833
Other Uses	180,985	189,048	161,442	163,381	195,000	201,630	207,881	214,655
Non-capital Equipment	47,685	63,550	76,942	62,404	62,000	64,108	66,095	68,408
Equipment Depreciation	31,580	-	-	-	-	-	-	-
Other Objects and Uses	52,254	27,364	24,940	32,383	31,000	32,055	33,047	34,205
TOTAL EXPENDITURES	\$ 6,939,928	\$ 7,755,487	\$ 8,205,910	\$ 8,228,964	\$ 8,828,264	\$ 9,090,788	\$ 9,374,033	\$ 9,701,621
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 128,499	\$ 132,868	\$ 136,987	\$ 141,782
GAAP RESERVES	-	-	-	-	40,000	42,690	44,420	46,182
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 168,499	\$ 175,558	\$ 181,407	\$ 187,964
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 6,939,928	\$ 7,755,487	\$ 8,205,910	\$ 8,228,964	\$ 8,996,763	\$ 9,266,346	\$ 9,555,440	\$ 9,889,585
ENDING BALANCE	\$ 201,187	\$ 113,920	\$ 163,068	\$ 198,072	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Boulder-Greeley CPI.

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





Boulder Valley School District

Excellence and Equity

DEBT SERVICE FUNDS

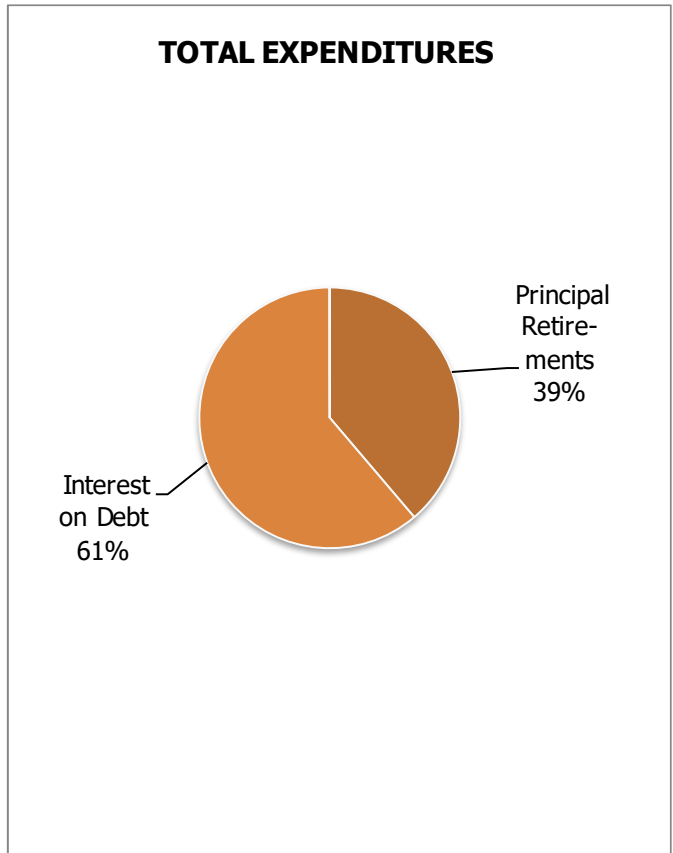
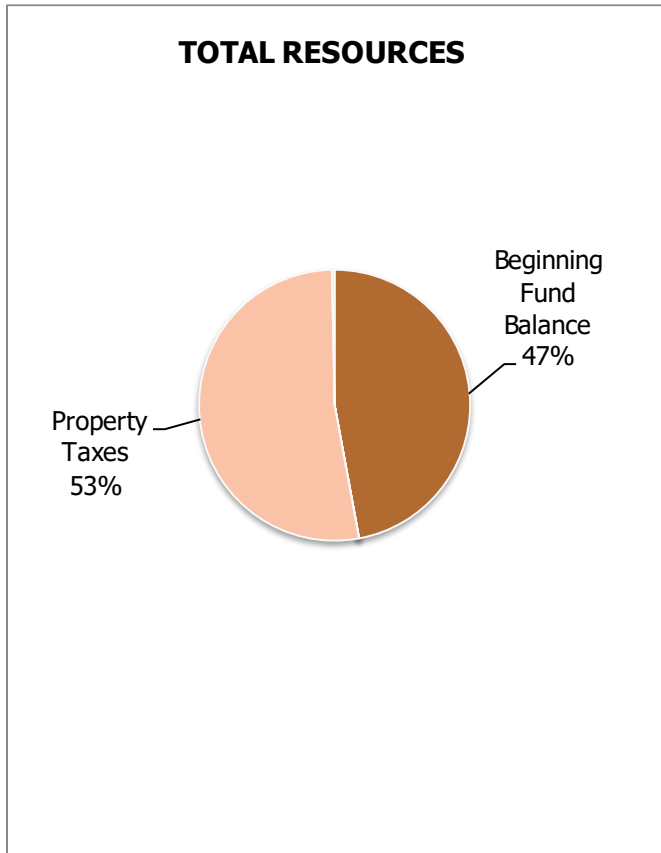
Bond Redemption Fund 242



Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2018 is set at 8.095 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
Total	<u>\$725,835,000</u>	<u>\$589,864,400</u>	<u>\$1,315,699,400</u>





Bond Redemption Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 24,492,573	\$ 24,822,129	\$ 33,532,514	\$ 38,491,424	\$ 48,173,528	\$ 44,865,653	\$ 49,000,608	\$ 44,760,279
REVENUE:								
Delinquent Property Taxes	\$ 27,443	\$ 73,764	\$ 64,914	\$ 58,042	\$ 20,000	\$ 21,000	\$ 23,000	\$ 25,000
Property Taxes	28,385,625	36,692,634	45,610,085	51,876,547	53,752,337	54,750,000	55,300,000	55,000,000
Interest Income	19,418	23,061	68,683	221,005	325,000	100,000	100,000	100,000
TOTAL REVENUE	\$ 28,432,486	\$ 36,789,459	\$ 45,743,682	\$ 52,155,594	\$ 54,097,337	\$ 54,871,000	\$ 55,423,000	\$ 55,125,000
TOTAL RESOURCES	\$ 52,925,059	\$ 61,611,588	\$ 79,276,196	\$ 90,647,018	\$ 102,270,865	\$ 99,736,653	\$ 104,423,608	\$ 99,885,279
EXPENDITURES:								
Principal Retirements	\$ 12,790,000	\$ 13,370,000	\$ 13,835,000	\$ 19,225,000	\$ 22,265,000	\$ 18,395,000	\$ 18,220,000	\$ 14,535,000
Interest on Debt	15,310,380	14,706,524	26,946,722	23,245,440	35,130,212	32,330,925	40,433,017	38,649,250
Bond Issuance Costs	-	-	-	413,681	-	-	500,000	-
Other - Paying Agent Fees	2,550	2,550	3,050	3,050	10,000	10,120	10,312	10,508
TOTAL EXPENDITURES	\$ 28,102,930	\$ 28,079,074	\$ 40,784,772	\$ 42,887,171	\$ 57,405,212	\$ 50,736,045	\$ 59,163,329	\$ 53,194,758
OTHER FINANCING SOURCES (USES)								
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ 93,740,000	\$ -	\$ -	\$ 173,500,000	\$ -
Bond Premium	-	-	-	7,671,051	-	-	-	-
Payment to Escrow Agent	-	-	-	(100,997,370)	-	-	(173,000,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 413,681	\$ -	\$ -	\$ 500,000	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 28,102,930	\$ 28,079,074	\$ 40,784,772	\$ 43,300,852	\$ 57,405,212	\$ 50,736,045	\$ 59,663,329	\$ 53,194,758
ENDING BALANCE	\$ 24,822,129	\$ 33,532,514	\$ 38,491,424	\$ 48,173,528	\$ 44,865,653	\$ 49,000,608	\$ 44,760,279	\$ 46,690,521

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



CAPITAL PROJECTS FUNDS

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<i>Project List</i>	250
Capital Reserve Fund	252
<i>Project List</i>	254



2006 Building Fund

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 2,747,039	\$ 1,231,131	\$ -	\$ -	\$ -
REVENUE:					
Interest Income	\$ 2,120	\$ 737	\$ -	\$ -	\$ -
Other Local Revenue	31,930	-	-	-	-
TOTAL REVENUE	\$ 34,050	\$ 737	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 2,781,089</u>	<u>\$ 1,231,868</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Phase II Building Fund Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus Funds Projects	1,549,958	1,231,868	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,549,958</u>	<u>\$ 1,231,868</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 1,231,131</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.

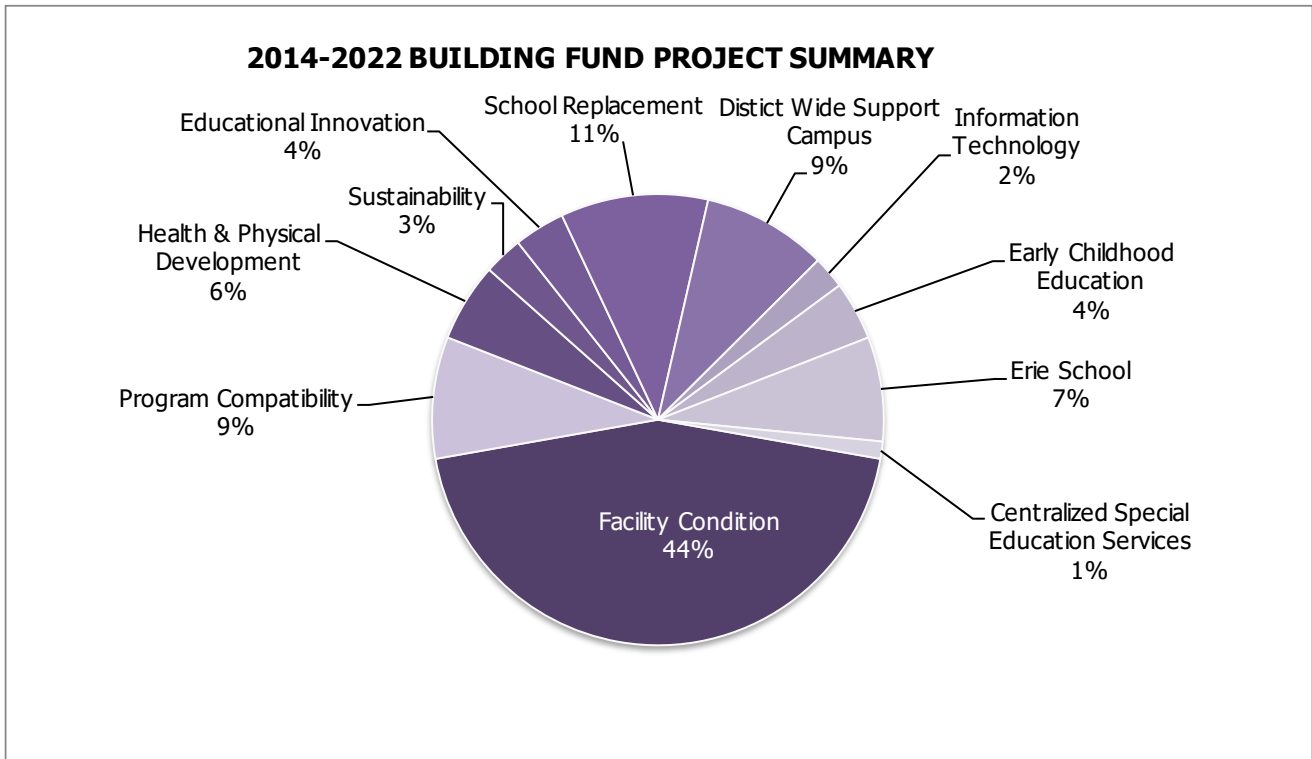
Erie School a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

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
TOTAL COST	\$	531,390,000
Inflation		37,230,000
Project Reserve		7,900,000
Additional Reserve (Bond Premium)		60,137,500
Investment Earnings		4,000,000
Other Contributions		2,357,255
TOTAL COST	\$	643,014,755





2014 Building Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 277,155,593	\$ 213,889,151	\$ 279,402,989	\$ 123,813,861	\$ 122,845,888	\$ 33,031,476
REVENUE:								
Net Bond Proceeds	\$ -	\$ 280,812,900	\$ -	\$ 219,324,600	\$ -	\$ 136,520,000	\$ -	\$ -
Interest Income	-	27,824	1,434,675	1,506,530	2,250,000	1,500,000	750,000	200,000
School Contributions	-	-	1,322,099	80,000	80,000	80,000	80,000	80,000
Other Local Revenue	-	-	21,100	217,014	464,000	150,000	25,000	-
TOTAL REVENUE	\$ -	\$ 280,840,723	\$ 2,777,874	\$ 221,128,144	\$ 2,794,000	\$ 138,250,000	\$ 855,000	\$ 280,000
TOTAL RESOURCES	\$ -	\$ 280,840,723	\$ 279,933,467	\$ 435,017,295	\$ 282,196,989	\$ 262,063,861	\$ 123,700,888	\$ 33,311,476
EXPENDITURES:								
Capital Outlays	\$ -	\$ 2,771,399	\$ 66,044,316	\$ 155,044,701	\$ 158,383,128	\$ 138,787,578	\$ 90,669,412	\$ 29,400,490
Bond Issuance Costs	-	913,732	-	569,605	-	430,395	-	-
TOTAL EXPENDITURES	\$ -	\$ 3,685,131	\$ 66,044,316	\$ 155,614,306	\$ 158,383,128	\$ 139,217,973	\$ 90,669,412	\$ 29,400,490
ENDING BALANCE	\$ -	\$ 277,155,593	\$ 213,889,151	\$ 279,402,989	\$ 123,813,861	\$ 122,845,888	\$ 33,031,476	\$ 3,910,986

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


2014 Building Fund (continued)
Project List

Elementary School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2017	Revised 2017 -2018	Anticipated Completion
BCSIS/HIGH PEAKS	\$ 6,702,090	\$ 415,734	\$ 2,291,910	2019
BEAR CREEK ELEMENTARY	6,223,480	875	-	2021
BIRCH ELEMENTARY	8,341,346	8,254,035	87,311	2017
COAL CREEK ELEMENTARY	4,643,270	17,250	-	2020
COLUMBINE ELEMENTARY	1,434,600	2,531	578,482	2019
COMMUNITY MONTESSORI	5,426,210	1,727,564	3,698,646	2018
CREEKSIDE ELEMENTARY	22,189,123	16,881,758	5,307,365	2018
CREST VIEW ELEMENTARY	6,410,560	875	-	2021
DOUGLASS ELEMENTARY	24,829,572	19,533,909	5,295,663	2018
EISENHOWER ELEMENTARY	5,797,000	96,711	2,268,465	2019
EMERALD ELEMENTARY	22,612,877	18,456,388	4,156,489	2018
FIRESIDE ELEMENTARY	4,813,050	875	2,116,867	2019
FLATIRONS ELEMENTARY	4,676,060	875	-	2021
FOOTHILL ELEMENTARY	6,396,180	25,603	-	2021
GOLD HILL	706,490	9,717	-	2020
HEATHERWOOD ELEMENTARY	5,126,010	875	-	2020
JAMESTOWN ELEMENTARY	573,240	2,413	-	2020
KOHL ELEMENTARY	5,716,960	5,862	2,286,639	2019
LAFAYETTE ELEMENTARY	6,993,000	24,590	-	2020
LOUISVILLE ELEMENTARY	5,345,980	122,635	-	2020
MAPLETON	1,121,420	105,578	-	2021
MESA ELEMENTARY	5,612,120	875	-	2020
NEDERLAND ELEMENTARY	5,256,150	552,862	1,659,978	2019
PIONEER ELEMENTARY	9,224,262	8,525,860	698,402	2018
RYAN ELEMENTARY	3,717,287	1,183,819	2,533,468	2018
SANCHEZ ELEMENTARY	5,654,328	5,555,468	98,860	2017
SUPERIOR ELEMENTARY	5,754,390	4,803	-	2020
UNIVERSITY HILL ELEMENTARY	9,489,710	982,582	1,475,253	2020
WHITTIER ELEMENTARY	8,191,139	8,179,583	11,556	2017
Total Elementary School Projects	\$ 208,977,904	\$ 90,672,503	\$ 34,565,354	

Middle School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2017	Revised 2017 -2018	Anticipated Completion
ANGEVINE MIDDLE	\$ 6,404,461	\$ 2,081,055	\$ -	2020
BROOMFIELD HEIGHTS MIDDLE	14,609,486	14,484,107	125,379	2017
CASEY MIDDLE	1,446,160	2,508	-	2021
CENTENNIAL MIDDLE	10,151,310	1,899,055	3,562,350	2019
LOUISVILLE MIDDLE	5,982,379	3,491,496	2,490,883	2018
MANHATTAN MIDDLE	10,493,130	6,185,693	4,307,437	2018
PLATT MIDDLE	14,363,300	2,644,679	4,709,331	2019
SOUTHERN HILLS MIDDLE	9,012,183	8,801,117	211,065	2017
SUMMIT MIDDLE	11,740,853	11,683,207	57,646	2017
Total Middle School Projects	\$ 84,203,261	\$ 51,272,918	\$ 15,464,091	

High School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2017	Revised 2017 -2018	Anticipated Completion
ARAPAHOE RIDGE HIGH	\$ 9,675,220	\$ 971,061	\$ -	2021
BOULDER HIGH	20,266,449	14,037,170	4,851,161	2018
BOULDER PREP	181,250	2,508	79,961	2019
BROOMFIELD HIGH	18,545,621	4,015,927	9,800,561	2019
CENTAURUS HIGH	30,592,800	10,458,030	12,486,570	2019
FAIRVIEW HIGH	19,242,800	315,832	5,591,707	2020
JUSTICE HIGH	170,000	103,125	-	2020
MONARCH HIGH	10,032,800	463,466	3,760,343	2019
NEW VISTA HIGH	9,929,980	2,508	-	2021
PEAK TO PEAK	10,200,000	10,200,000	-	2016
Total High School Projects	\$ 128,836,920	\$ 40,569,627	\$ 36,570,302	



2014 Building Fund (continued)

Project List (continued)

K-8 and Mid/Sr Projects					
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2017	Revised 2017 -2018	Anticipated Completion	
ASPEN CREEK K-8	\$ 6,328,157	\$ 3,370,656	\$ 2,957,501		2018
ELDORADO K-8	10,542,307	1,835,604	8,706,703		2018
ERIE K-8	42,039,221	29,430,873	12,608,348		2018
HALCYON	840,000	2,508	-		2021
HORIZONS K-8	1,549,980	875	-		2020
MONARCH K-8	7,276,040	96,704	3,002,889		2019
NEDERLAND MIDDLE/HIGH	6,602,600	27,527	2,738,962		2019
Total K-8 and Mid/Sr Projects	\$ 75,178,305	\$ 34,764,747	\$ 30,014,404		

District Wide					
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2017	Revised 2017 -2018	Anticipated Completion	
CENTRALIZED SPECIAL EDUCATION	\$ 6,500,000	\$ 16,400	\$ -		2021
DW CAMPUS : KITCHEN	10,060,000	50,126	513,234		2020
DW CAMPUS : ADMINISTRATION	19,170,000	307,695	593,295		2021
DW CAMPUS : TRANSPORTATION	24,088,193	1,235,511	12,856,082		2019
DW CAMPUS : WAREHOUSE/MAINT	2,340,000	-	28,080		2021
DW : EARLY CHILDHOOD ED	399,000	-	-		2021
DW : FULL-DAY KINDERGARTEN	9,600	-	-		2021
DW : RADIOS	850,000	249,275	600,725		2021
IT : INTERNET AFFODABLE HOUSING	390,000	-	-		2021
IT : INTEGRATED AUDIO ENHANCE	13,786	13,786	-		2021
IT : INTERNET/SYSTEM STABILITY	6,185,811	1,514,667	3,631,927		2019
IT : CLOSET UPGRADES	750,000	445,200	-		2021
IT : DATA CENTER UPGRADES	836,746	-	-		2021
IT : CLOSET AIR COOLING	650,000	-	-		2021
INNOVATION	2,107,313	275,072	500,419		2021
LAFAYETTE BUS FACILITY	1,646,442	1,646,442	-		2017
NEDERLAND BUS FACILITY	260,000	1,978	120,222		2019
SOMBRERO MARSH ENVIRONMENTAL	360,000	-	-		2021
Total District Wide	\$ 76,616,891	\$ 5,756,152	\$ 18,843,984		

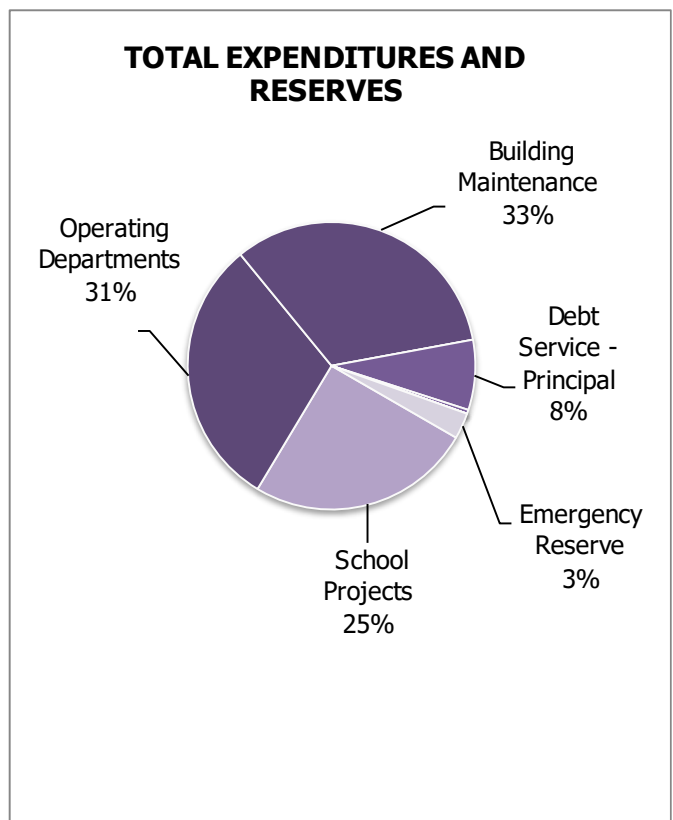
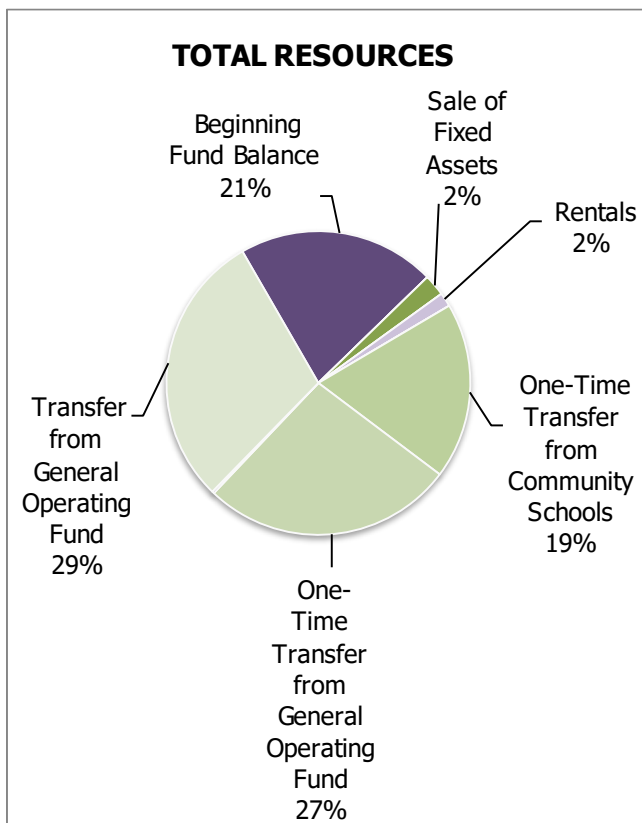
Other (Reserves & Administration)					
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2017	Revised 2017 -2018	Anticipated Completion	
INFLATION	\$ 50,456,389	\$ -	\$ 20,039,299		2021
PROGRAM RESERVE	5,311,092	-	1,000,000		2021
DEBT ISSUANCE	1,913,732	1,483,337	-		2019
UNALLOCATED OVERHEAD	5,100,525	824,468	323,150		2021
ADDITIONAL RESERVE (Premium)	6,333,468	-	1,500,000		2021
INVESTMENT EARNINGS (Net)	86,268	-	62,544		2021
Total Other	\$ 69,201,474	\$ 2,307,805	\$ 22,924,994		
GRAND TOTAL	\$ 643,014,755	\$ 225,343,752	\$ 158,383,128		



Capital Reserve Fund

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

For fiscal year 2018, one-time transfers that do not lead to an on ongoing deficit total \$2.4M. The one-time transfers include \$1.4M from the General Fund. The transfer from the General Fund will be used for emergencies, the installation of security cameras on district buses, indoor air quality testing and for code-compliant chemical storage cabinets. A one-time transfer of \$1M from Community Schools will be used for grounds improvements.





Capital Reserve Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 5,599,717	\$ 853,937	\$ 1,589,540	\$ 914,221	\$ 1,121,460	\$ 155,127	\$ 54,365	\$ 52,973
REVENUE:								
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ 45,236	\$ 122,000	\$ -	\$ -	\$ -
Energy Rebates	-	15,000	15,000	-	-	-	-	-
Rentals	70,592	72,710	74,891	77,138	79,452	81,836	84,291	86,820
Miscellaneous - State & Local	13,219	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	-	-	-
Transfer from CPP Fund	13,049	19,563	10,866	12,123	12,123	12,535	12,924	13,376
Transfer from General Operating Fund	2,448,297	2,666,397	1,538,858	1,538,858	1,563,858	1,617,029	1,667,157	1,725,507
TOTAL REVENUE	\$ 2,545,157	\$ 2,897,389	\$ 2,913,543	\$ 3,919,408	\$ 4,204,554	\$ 1,711,400	\$ 1,764,372	\$ 1,825,703
TOTAL RESOURCES	\$ 8,144,874	\$ 3,751,326	\$ 4,503,083	\$ 4,833,629	\$ 5,326,014	\$ 1,866,527	\$ 1,818,737	\$ 1,878,676
EXPENDITURES:								
School Projects	\$ 1,508,693	\$ 687,736	\$ 868,232	\$ 350,783	\$ 1,345,733	\$ 388,953	\$ 391,011	\$ 401,087
Operating Departments	765,316	523,114	960,327	437,507	1,623,482	446,680	460,527	476,645
Building Maintenance	852,535	494,622	468,359	619,886	1,758,266	518,047	479,106	495,875
Salaries, Employee Benefits, Office Expense	499,689	456,314	1,712	-	-	-	-	-
Debt Service - Principal	-	-	172,432	428,589	419,533	433,797	410,245	424,604
Debt Service - Interest	-	-	-	19,854	23,873	24,685	24,875	25,746
Capital Outlay	-	-	1,117,800	1,855,550	-	-	-	-
TOTAL EXPENDITURES	\$ 3,626,233	\$ 2,161,786	\$ 3,588,862	\$ 3,712,169	\$ 5,170,887	\$ 1,812,162	\$ 1,765,764	\$ 1,823,957
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 155,127	\$ 54,365	\$ 52,973	\$ 54,719
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,626,233	\$ 2,161,786	\$ 3,588,862	\$ 3,712,169	\$ 5,326,014	\$ 1,866,527	\$ 1,818,737	\$ 1,878,676
ENDING BALANCE	\$ 4,518,641	\$ 1,589,540	\$ 914,221	\$ 1,121,460	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Boulder-Greeley CPI.


Capital Reserve Fund (continued)
Project List

		2017-18 Revised Budget
School Projects		
Multiple Locations	Athletic Improvements	\$ 89,616
Monarch High	Track Repairs	9,414
Sanchez Elementary	Traffic Analysis	9,000
University Hill Elementary	Structural Repairs	4,995
District Wide	Emergencies	915,412
District Wide	Fire Panel	11,787
District Wide	Furniture & Fixtures	60,000
District Wide	Indoor Air Quality	157,121
District Wide	Security - Emergency Communication	2,727
District Wide	Security - Improvements	75,661
District Wide	Special Education Modifications &/or Equipment	<u>10,000</u>
Total School Projects :		\$ 1,345,733
Operating Departments		
Environmental Svcs	Energy Tracking / Efficiency Software	\$ 26,751
Maintenance	Vehicles - White Fleet Modifications/Equip/Rental	259,927
Maintenance	Vehicles - White Fleet Escrow (Leases)	475,938
Operational Svcs	Operations Software - TMA / School Dude	21,801
Transportation	Buses	399,065
Transportation	Propane Fueling Stations	130,000
Transportation	Security Cameras Buses	<u>310,000</u>
Total Operating Departments :		\$ 1,623,482
Building Maintenance		
District Wide	HVAC	\$ 100,000
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	137,697
District Wide	Backflow Preventor Replacement	10,000
District Wide	Paving & Concrete	50,000
District Wide	Electrical	35,000
District Wide	Grounds	1,150,000
District Wide	Maintenance Equipment	10,334
District Wide	Roofing	100,000
District Wide	Custodial Equipment	50,235
District Wide	Flooring	10,000
District Wide	Painting	15,000
District Wide	Plumbing	<u>25,000</u>
Total Building Maintenance :		\$ 1,758,266
Debt Service		
Accounting Svcs	Debt Service - Principal, Buses	\$ 419,533
Accounting Svcs	Debt Service - Interest, Buses	<u>23,873</u>
Total Debt Service :		\$ 443,406
Reserves		
Emergency Reserve (TABOR - 3% Budget)		<u>155,127</u>
Total Reserves :		\$ 155,127
GRAND TOTAL :		<u>\$ 5,326,014</u>

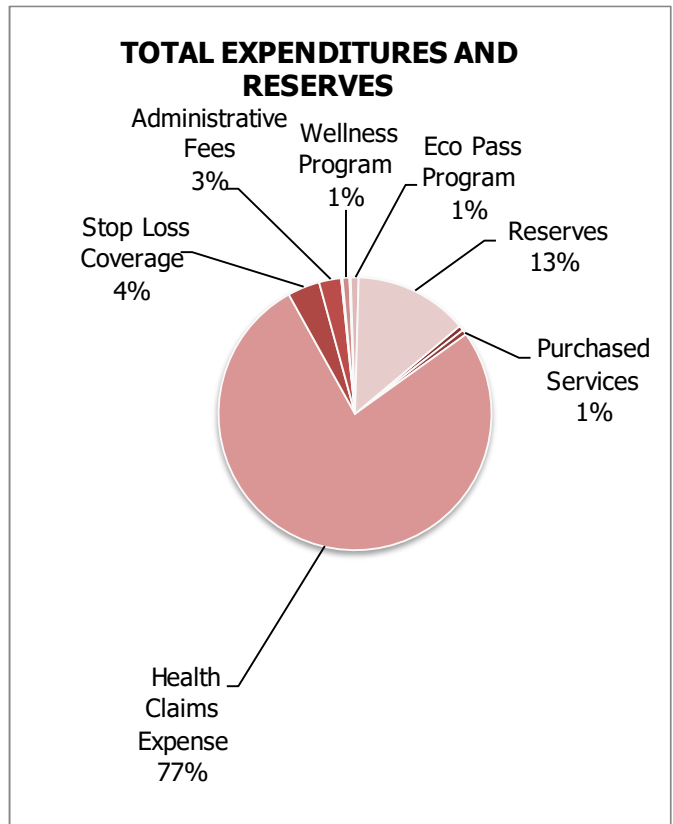
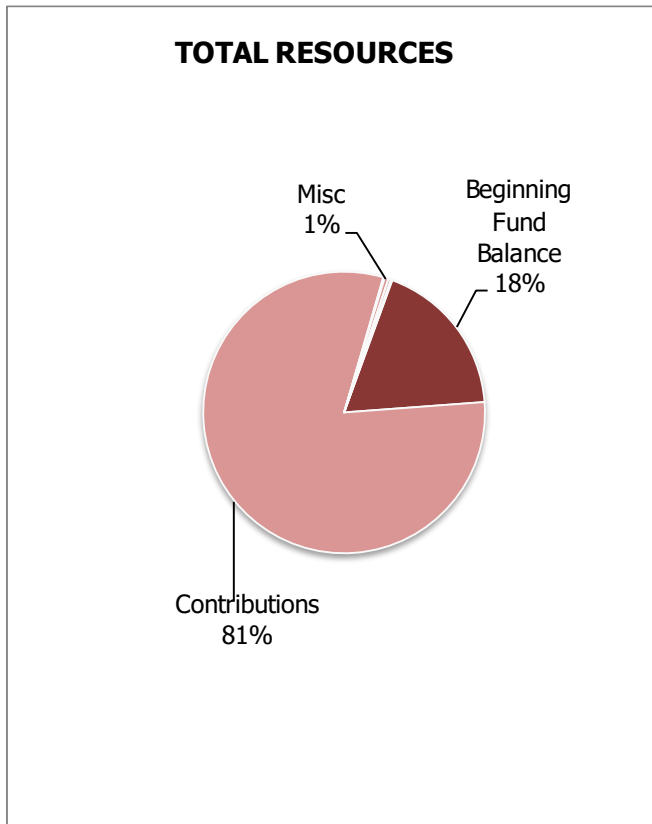
INTERNAL SERVICE FUNDS

Health Insurance Fund 256
Dental Insurance Fund 258



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 2017-18, the district will contribute an annual premium of \$6,552 per eligible employee, an increase of 4.8 percent over the prior year, consistent with increases in dependent coverage. In addition, the district funds an Employee Assistance Program at a contribution rate of \$15 per employee and \$120 per participating employee contribution to a flexible spending account.





Health Insurance Fund (continued)

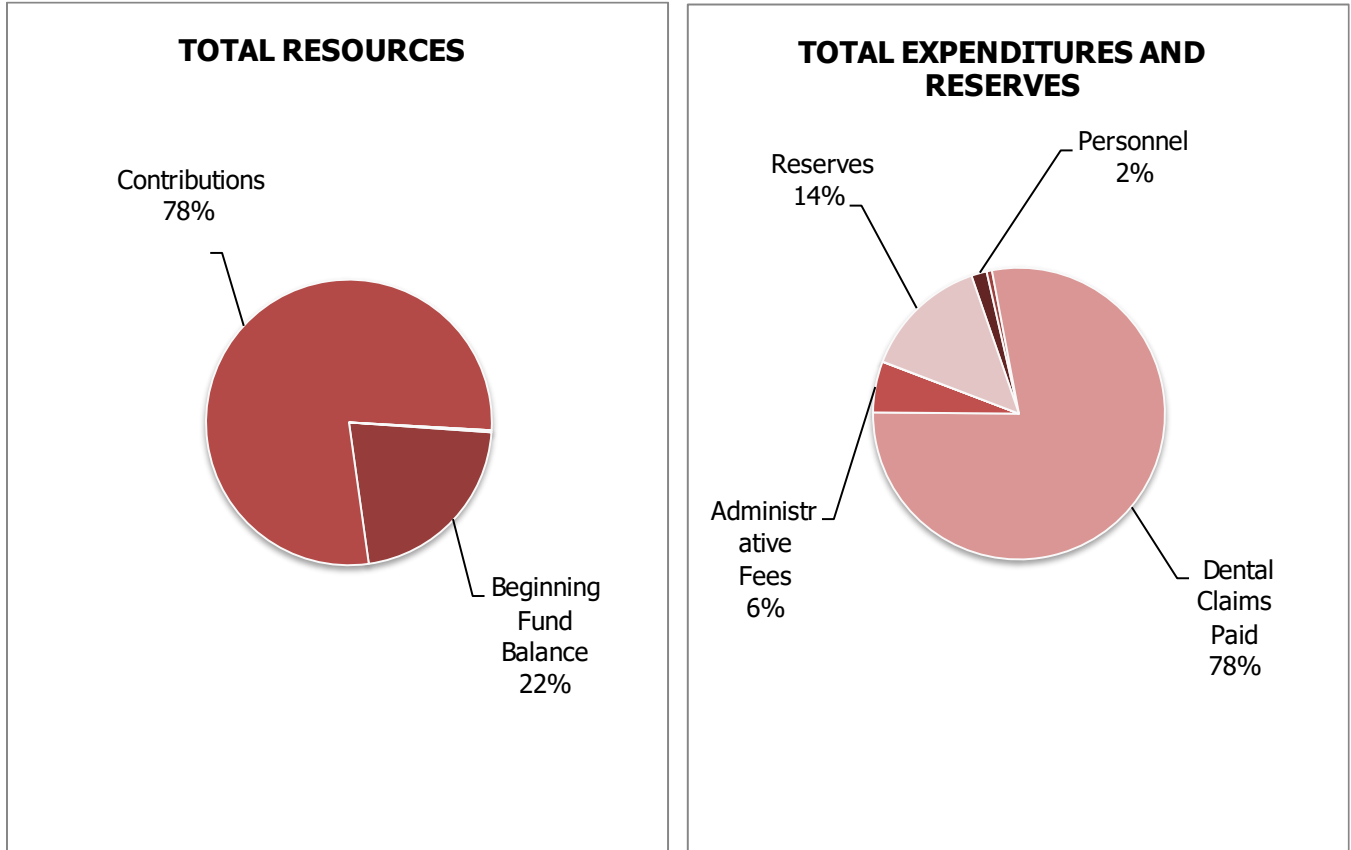
	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 5,712,975	\$ 7,278,685	\$ 7,118,339	\$ 7,577,313	\$ 6,600,080	\$ 4,865,560	\$ 3,731,290	\$ 3,533,794
REVENUE:								
Contributions	\$ 26,039,644	\$ 26,440,578	\$ 27,548,009	\$ 27,986,039	\$ 29,150,000	\$ 30,899,000	\$ 33,061,930	\$ 35,045,646
Interest Income	5,680	7,089	21,133	50,224	60,000	60,000	50,000	50,000
Miscellaneous	219,140	305,089	540,727	662,636	160,000	161,920	164,996	168,131
Eco Pass Program	155,080	125,325	121,495	93,451	110,000	111,320	113,435	115,590
Employee Benefit Program	56,184	78,049	55,771	56,284	55,000	55,660	56,718	57,796
TOTAL REVENUE	\$ 26,475,728	\$ 26,956,130	\$ 28,287,135	\$ 28,848,634	\$ 29,535,000	\$ 31,287,900	\$ 33,447,079	\$ 35,437,163
TOTAL RESOURCES	\$ 32,188,703	\$ 34,234,815	\$ 35,405,474	\$ 36,425,947	\$ 36,135,080	\$ 36,153,460	\$ 37,178,369	\$ 38,970,957
EXPENDITURES:								
Personnel	\$ 152,508	\$ 238,548	\$ 173,760	\$ 189,765	\$ 216,216	\$ 218,811	\$ 222,968	\$ 227,204
Purchased Services	81,875	96,218	192,065	155,842	221,000	223,652	227,901	232,231
Health Claims Expense	24,506,166	23,927,664	24,665,207	26,523,614	27,764,830	28,875,423	30,030,440	31,231,658
Stop Loss Coverage	1,192,184	1,315,894	1,266,616	1,299,872	1,379,474	1,396,028	1,422,553	1,449,582
Administrative Fees	819,587	899,180	914,375	939,585	945,000	956,340	974,510	993,026
ACA and Miscellaneous	-	203,491	138,136	100,443	60,000	60,720	61,874	63,050
Wellness Program	134,527	144,714	153,821	244,089	293,000	296,516	302,150	307,891
Employee Benefit Program	52,935	53,842	53,842	54,901	55,000	55,660	56,718	57,796
Eco Pass Program	229,177	236,925	270,339	317,756	335,000	339,020	345,461	352,025
TOTAL EXPENDITURES	\$ 27,168,959	\$ 27,116,476	\$ 27,828,161	\$ 29,825,867	\$ 31,269,520	\$ 32,422,170	\$ 33,644,575	\$ 34,914,463
RESERVES:								
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 4,865,560	\$ 3,731,290	\$ 3,533,794	\$ 4,056,494
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 4,865,560	\$ 3,731,290	\$ 3,533,794	\$ 4,056,494
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 27,168,959	\$ 27,116,476	\$ 27,828,161	\$ 29,825,867	\$ 36,135,080	\$ 36,153,460	\$ 37,178,369	\$ 38,970,957
ENDING BALANCE	\$ 5,019,744	\$ 7,118,339	\$ 7,577,313	\$ 6,600,080	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Boulder-Greeley CPI.
Note: Fund balance as of June 30, 2014 has been restated to reduce claims payable as of the same date, such that it now excludes recommended IBNR (incurred by not reported) reserves.



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 \$456 per eligible employee, which is the same as 2016-17. Employees have the option to purchase dependent coverage.





Dental Insurance Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING FUND BALANCE	\$ 445,490	\$ 595,583	\$ 650,299	\$ 690,020	\$ 652,120	\$ 418,640	\$ 323,274	\$ 276,864
REVENUE:								
Contributions	\$ 2,296,005	\$ 2,197,941	\$ 2,328,822	\$ 2,349,639	\$ 2,350,000	\$ 2,467,500	\$ 2,590,875	\$ 2,720,419
Interest Income	529	850	2,475	5,881	7,000	7,000	7,000	7,000
TOTAL REVENUE	\$ 2,296,534	\$ 2,198,791	\$ 2,331,297	\$ 2,355,520	\$ 2,357,000	\$ 2,474,500	\$ 2,597,875	\$ 2,727,419
TOTAL RESOURCES	\$ 2,742,024	\$ 2,794,374	\$ 2,981,596	\$ 3,045,540	\$ 3,009,120	\$ 2,893,140	\$ 2,921,149	\$ 3,004,283
EXPENDITURES:								
Personnel	\$ 35,248	\$ 36,868	\$ 39,271	\$ 44,958	\$ 51,480	\$ 52,098	\$ 53,088	\$ 54,097
Purchased Services	28,125	7,219	9,000	8,542	18,000	18,216	18,562	18,915
Dental Claims Paid	2,147,426	1,933,331	2,082,438	2,177,713	2,350,000	2,326,500	2,396,295	2,468,184
Administrative Fees	166,053	166,657	160,768	162,207	170,000	172,040	175,309	178,640
Supplies and Materials	-	-	99	-	1,000	1,012	1,031	1,051
TOTAL EXPENDITURES	\$ 2,376,852	\$ 2,144,075	\$ 2,291,576	\$ 2,393,420	\$ 2,590,480	\$ 2,569,866	\$ 2,644,285	\$ 2,720,887
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 418,640	\$ 323,274	\$ 276,864	\$ 283,396
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 418,640	\$ 323,274	\$ 276,864	\$ 283,396
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	\$ 2,376,852	\$ 2,144,075	\$ 2,291,576	\$ 2,393,420	\$ 3,009,120	\$ 2,893,140	\$ 2,921,149	\$ 3,004,283
ENDING BALANCE	\$ 365,172	\$ 650,299	\$ 690,020	\$ 652,120	\$ -	\$ -	\$ -	\$ -

*Projections are calculated based on the Denver-Boulder-Greeley CPI.
 Note: Fund balance as of June 30, 2014 has been restated to reduce claims payable as of the same date, such that it now excludes recommended IBNR (incurred but not reported) reserves.



FIDUCIARY FUNDS

Trust and Agency Funds.....	262
Pupil Activity Fund	264



Trust and Agency Funds

Agency Fund

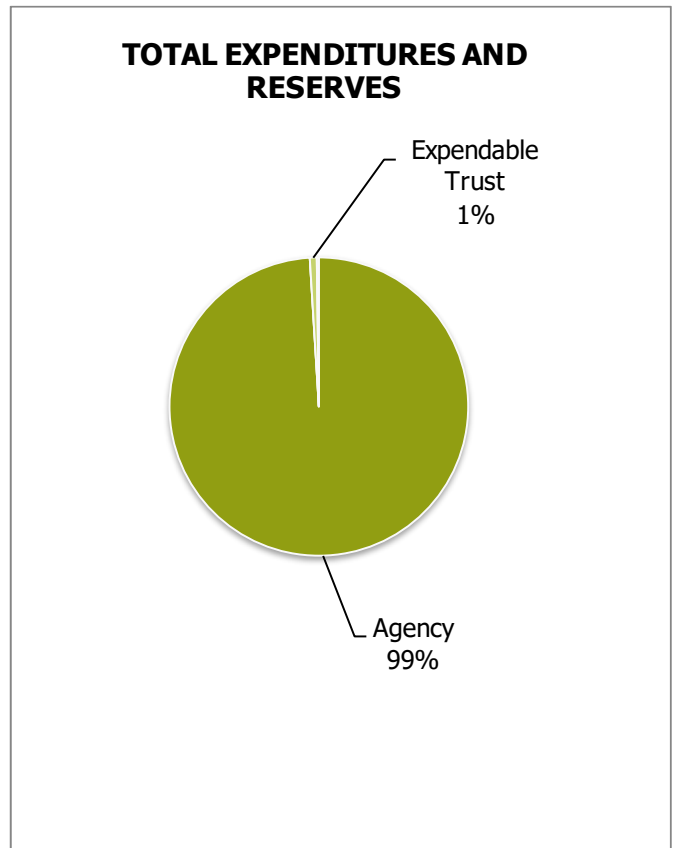
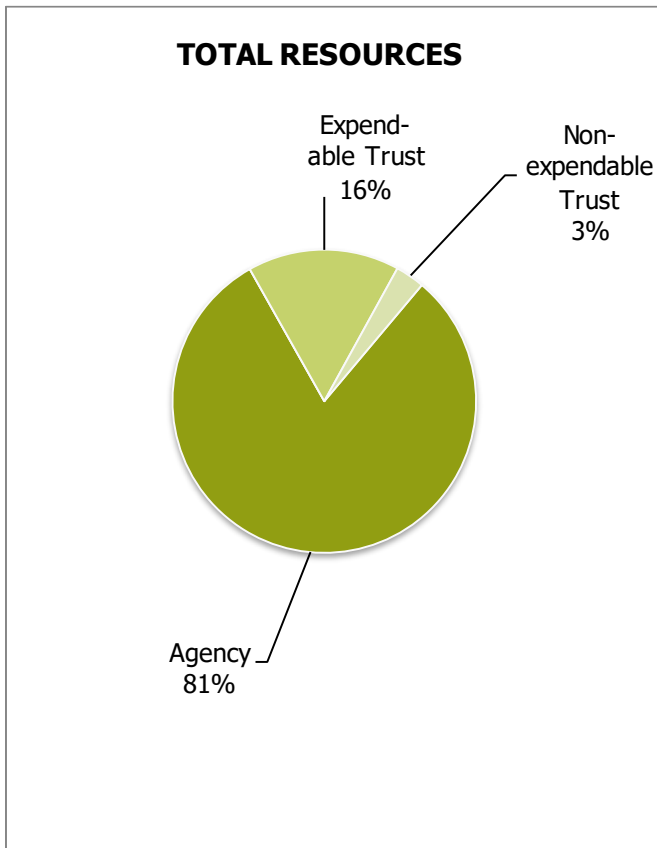
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
Agency Funds								
Beginning Fund Balance	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,313,780	\$ 1,565,530	\$ 1,615,530	\$ 1,666,130	\$ 1,717,691
Receipts	3,364,910	3,823,059	4,180,198	4,657,806	4,550,000	4,604,600	4,692,087	4,781,237
Total Resources	\$ 4,199,807	\$ 4,875,125	\$ 5,248,772	\$ 5,971,586	\$ 6,115,530	\$ 6,220,130	\$ 6,358,217	\$ 6,498,928
Disbursements	\$ 3,147,741	\$ 3,806,551	\$ 3,934,992	\$ 4,406,056	\$ 4,500,000	\$ 4,554,000	\$ 4,640,526	\$ 4,728,696
Ending Balance	\$ 1,052,066	\$ 1,068,574	\$ 1,313,780	\$ 1,565,530	\$ 1,615,530	\$ 1,666,130	\$ 1,717,691	\$ 1,770,232
Expendable Trust Funds								
Beginning Fund Balance	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,193,037	\$ 1,189,592	\$ 1,190,592	\$ 1,191,604	\$ 1,192,635
Revenue	197,223	9,898	108,466	29,662	35,000	35,420	36,093	36,779
Total Resources	\$ 1,141,560	\$ 1,132,258	\$ 1,229,224	\$ 1,222,699	\$ 1,224,592	\$ 1,226,012	\$ 1,227,697	\$ 1,229,414
Expenditures	\$ 19,200	\$ 11,500	\$ 36,187	\$ 33,107	\$ 34,000	\$ 34,408	\$ 35,062	\$ 35,728
Ending Balance	\$ 1,122,360	\$ 1,120,758	\$ 1,193,037	\$ 1,189,592	\$ 1,190,592	\$ 1,191,604	\$ 1,192,635	\$ 1,193,686
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 211,429	\$ 210,357	\$ 207,620	\$ 218,650	\$ 225,505	\$ 225,505	\$ 225,505	\$ 225,505
Revenue	428	763	11,780	6,855	10,000	10,120	10,312	10,508
Total Resources	\$ 211,857	\$ 211,120	\$ 219,400	\$ 225,505	\$ 235,505	\$ 235,625	\$ 235,817	\$ 236,013
Expenditures	\$ 1,500	\$ 3,500	\$ 750	\$ -	\$ 10,000	\$ 10,120	\$ 10,312	\$ 10,508
Ending Balance	\$ 210,357	\$ 207,620	\$ 218,650	\$ 225,505	\$ 225,505	\$ 225,505	\$ 225,505	\$ 225,505
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 1,990,663	\$ 2,384,783	\$ 2,396,952	\$ 2,725,467	\$ 2,980,627	\$ 3,031,627	\$ 3,083,239	\$ 3,135,831
TOTAL REVENUE	3,562,561	3,833,720	4,300,444	4,694,323	4,595,000	4,650,140	4,738,492	4,828,524
TOTAL RESOURCES	\$ 5,553,224	\$ 6,218,503	\$ 6,697,396	\$ 7,419,790	\$ 7,575,627	\$ 7,681,767	\$ 7,821,731	\$ 7,964,355
TOTAL EXPENDITURES	\$ 3,168,441	\$ 3,821,551	\$ 3,971,929	\$ 4,439,163	\$ 4,544,000	\$ 4,598,528	\$ 4,685,900	\$ 4,774,932
ENDING BALANCE	\$ 2,384,783	\$ 2,396,952	\$ 2,725,467	\$ 2,980,627	\$ 3,031,627	\$ 3,083,239	\$ 3,135,831	\$ 3,189,423

*Projections are calculated based on the Denver-Boulder-Greeley CPI.



Pupil Activity Fund

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

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 AUDITED ACTUAL	2017-18 REVISED BUDGET	PROJECTED BUDGET*		
						2018-19	2019-20	2020-21
BEGINNING BALANCE	\$ 2,887,330	\$ 2,898,247	\$ 2,918,618	\$ 3,519,556	\$ 3,675,564	\$ 3,775,564	\$ 3,876,764	\$ 3,979,887
RECEIPTS	8,755,036	9,162,682	9,782,223	9,686,027	10,000,000	10,120,000	10,312,280	10,508,213
TOTAL RESOURCES	<u>\$ 11,642,366</u>	<u>\$ 12,060,929</u>	<u>\$ 12,700,841</u>	<u>\$ 13,205,583</u>	\$ 13,675,564	<u>\$ 13,895,564</u>	<u>\$ 14,189,044</u>	<u>\$ 14,488,100</u>
DISBURSEMENTS	<u>\$ 8,744,119</u>	<u>\$ 9,142,311</u>	<u>\$ 9,181,285</u>	<u>\$ 9,530,019</u>	\$ 9,900,000	<u>\$ 10,018,800</u>	<u>\$ 10,209,157</u>	<u>\$ 10,403,131</u>
ENDING BALANCE	<u>\$ 2,898,247</u>	<u>\$ 2,918,618</u>	<u>\$ 3,519,556</u>	<u>\$ 3,675,564</u>	\$ 3,775,564	<u>\$ 3,876,764</u>	<u>\$ 3,979,887</u>	<u>\$ 4,084,969</u>

*Projections are calculated based on the Denver-Boulder-Greeley CPI.



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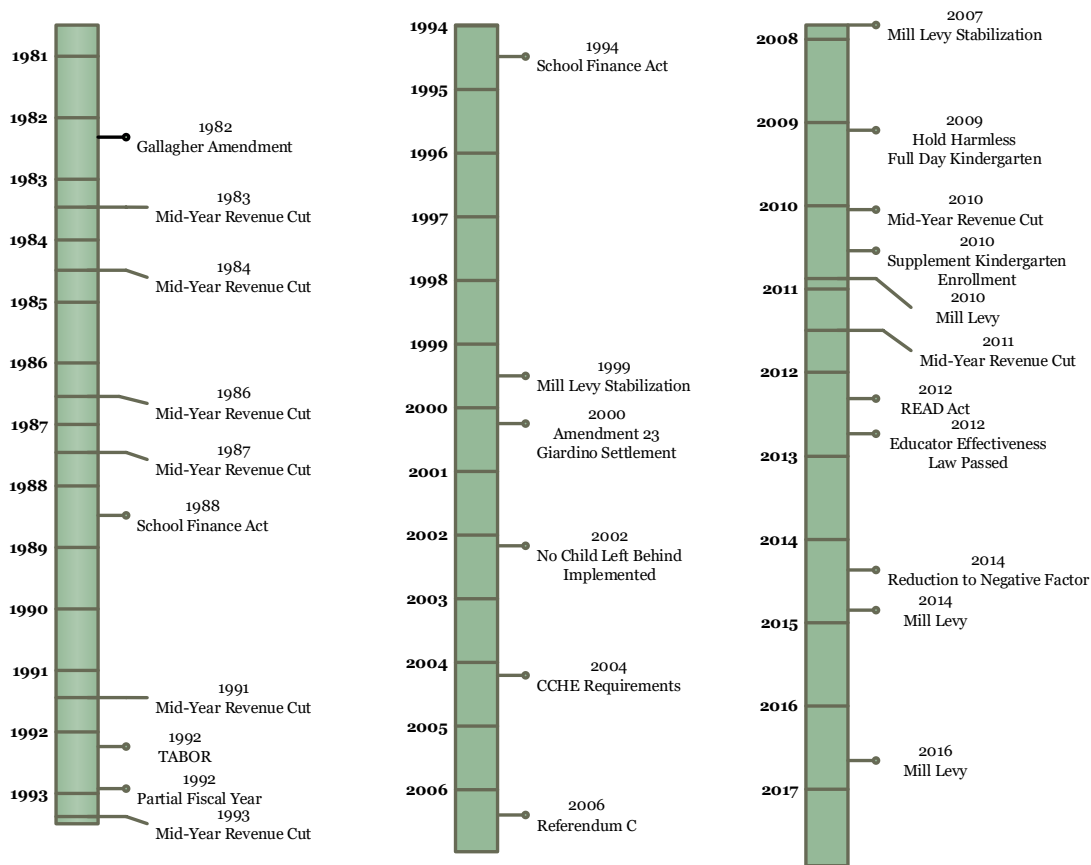
A Generation of Colorado School Finance

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

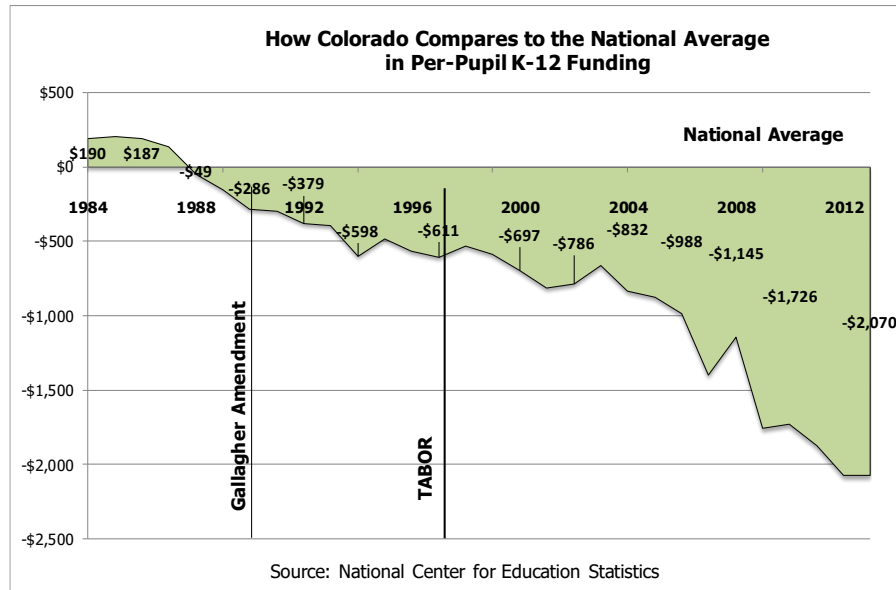


A Generation of Colorado School Finance (continued)

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 (\$7,227,000)
- 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 (\$17,772,738)

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.

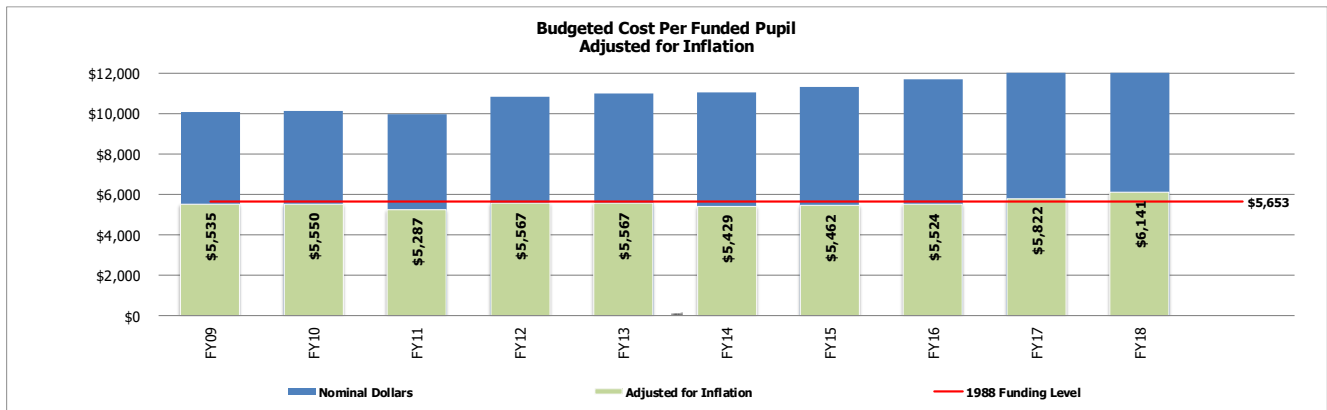
	BUDGET YEAR	08-09 FY09	09-10 FY10	10-11 FY11	11-12 FY12	12-13 FY13	13-14 FY14	14-15 FY15	15-16 FY16	16-17 FY17	17-18 FY18
Budgeted Funded Pupil Count		27,492	27,714	28,137	28,296	28,568	30,110	30,364	30,875	29,672	29,822
* Operating Expenditures (in Thousands)		277,267	281,659	281,143	307,839	315,239	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.



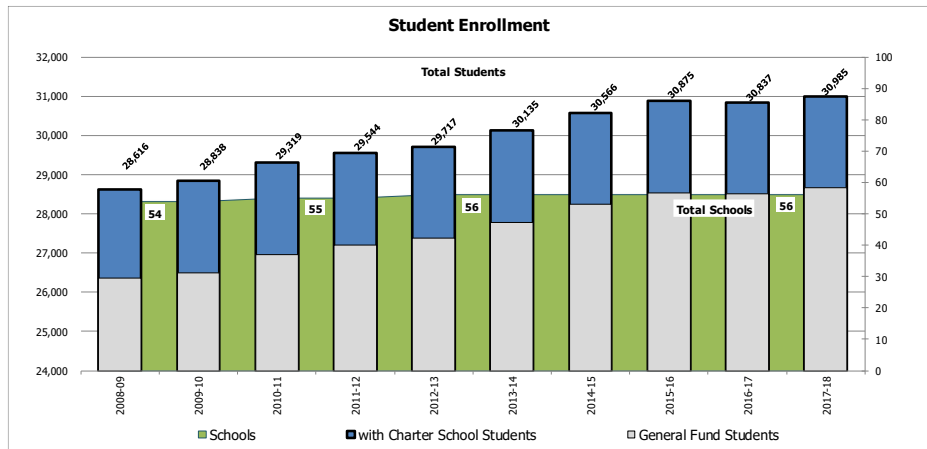
Per Pupil Expenditures (continued)



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 2008 to 2018, total district enrollment flattened out, averaging a 0.8 percent increase annually while growth in charter school students averages 0.2 percent annually during the same period. In 2017 growth declined by 0.1 percent across the district. In 2017-18, projections are predicting positive growth with the years beyond most likely at a level trend.



In 2011, Boulder Valley School District opened Boulder Universal (BU) that is now part of a new and innovative way to deliver curriculum and instruction through courses taken over the internet. In 2017, construction for a new school in Erie, Meadowlark K-8, was completed and the school opened.



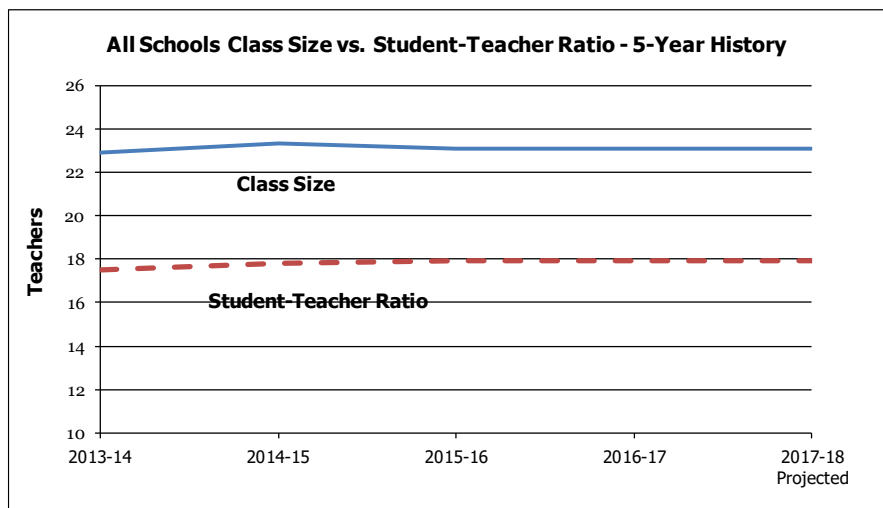
Enrollment and Student FTE by Level

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.

Student Enrollment	Oct-12 Actual	Oct-13 Actual	Oct-14 Actual	Oct-15 Actual	Oct-16 Unaudited	Oct-17 Projected
K-12	29,180	29,585	29,941	30,231	30,168	30,317
Pre-K	537	550	625	644	669	668
Total Enrollment	29,717	30,135	30,566	30,875	30,837	30,985
Student FTE	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Unaudited	FY 17-18 Projected
Elementary	12,097.3	12,154.2	12,228.9	12,183.8	12,177.0	12,022.3
Middle	6,680.5	6,912.5	7,106.5	7,180.0	7,186.5	7,302.5
Senior	9,458.0	9,581.5	9,708.5	9,932.5	9,898.0	10,092.5
Other	300.5	304.5	353.5	406.0	411.7	405.0
Total FTE	28,536.3	28,952.7	29,397.3	29,702.3	29,673.2	29,822.3
Change from Prior Year	218.8	416.4	445.7	305.0	(29.1)	149.1
% change from Prior Year	0.77%	1.46%	1.54%	1.04%	-0.10%	0.50%

All Schools Class Size vs. Student-Teacher Ratio

	2013-14	2014-15	2015-16	2016-17	2017-18 Projected
Class Size - All Grades	22.93	23.35	23.12	23.12	23.12
Student Teacher Ratio	17.50	17.83	17.90	17.90	17.90



Notes for Class Size:

- Kindergarten FTE adjusted due to 8 Elem schools having full day Kindergarten program.
- In 2014-15, 1 additional Elem school was added to full day Kindergarten program. High school enrollment adjusted for part-time students.
- Charters not included.
- Specialists not included at elementary such as Art, Music, PE, Reading Recovery, Title I, English Language Development or Special Education.
- Literacy teachers are not included in class size for elementary only.
- Middle teachers do not include Halcyon or Special Education.
- Senior teachers do not include Connections, Multicultural, Pupil Services, Tech, Teen Parenting & Special Education.



All Schools Class Size vs. Student-Teacher Ratio (continued)

The blend of diversity found in the BVSD also means our students arrive in the classrooms with varying levels of readiness-to-learn. We recognize that world class education does not come in a one-size-fits-all package therefore BVSD targets resources where they can make the greatest gains for the students in greatest need. This includes providing teachers for targeted instruction in specific academic areas such as literacy, English Language Development, Title I, Reading Recovery, and Special Education. By having these specialized teachers work with small groups of students, the district is able to boost student skills in these areas and keep its student-teacher ratio very competitive.

The influence of a highly qualified teacher cannot be overstated. In fact, research continues to confirm the greatest gains in the classroom can be made through a mix of instructional strategies - one of which is class size. That mix also includes having high quality teachers, strong parental support, adequate facilities, and ongoing professional development. It is this mix of strategies that has resulted in Boulder Valley School District's top state academic performance over the years. A look at the district's average class size shows one portion of the picture when looking at instructional strategies for improvement.

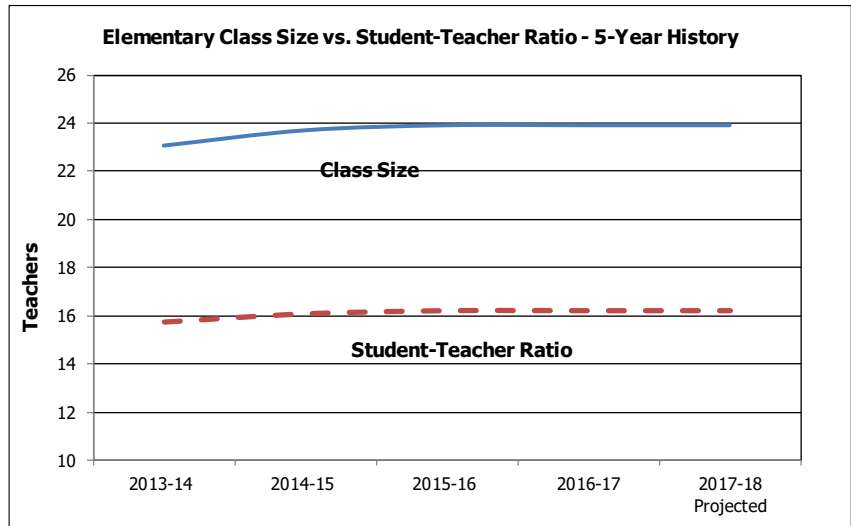
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2013-14	23.08
2014-15	23.69
2015-16	23.89
2016-17	23.91
2017-18 Projected	23.91

Student - Teacher Ratio

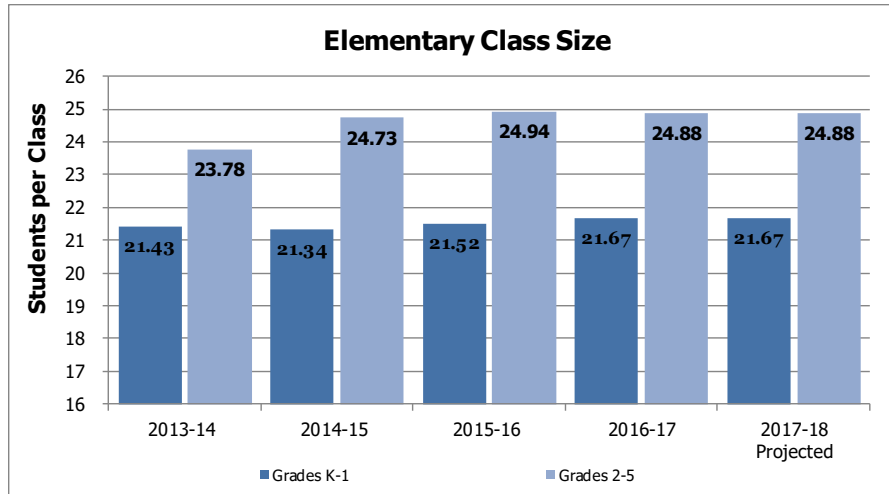
2013-14	15.74
2014-15	16.08
2015-16	16.21
2016-17	16.38
2017-18 Projected	16.38



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

2013-14	21.43
2014-15	21.34
2015-16	21.52
2016-17	21.67
2017-18 Projected	21.67

Class Size - Grades 2-5

2013-14	23.78
2014-15	24.73
2015-16	24.94
2016-17	24.88
2017-18 Projected	24.88

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.

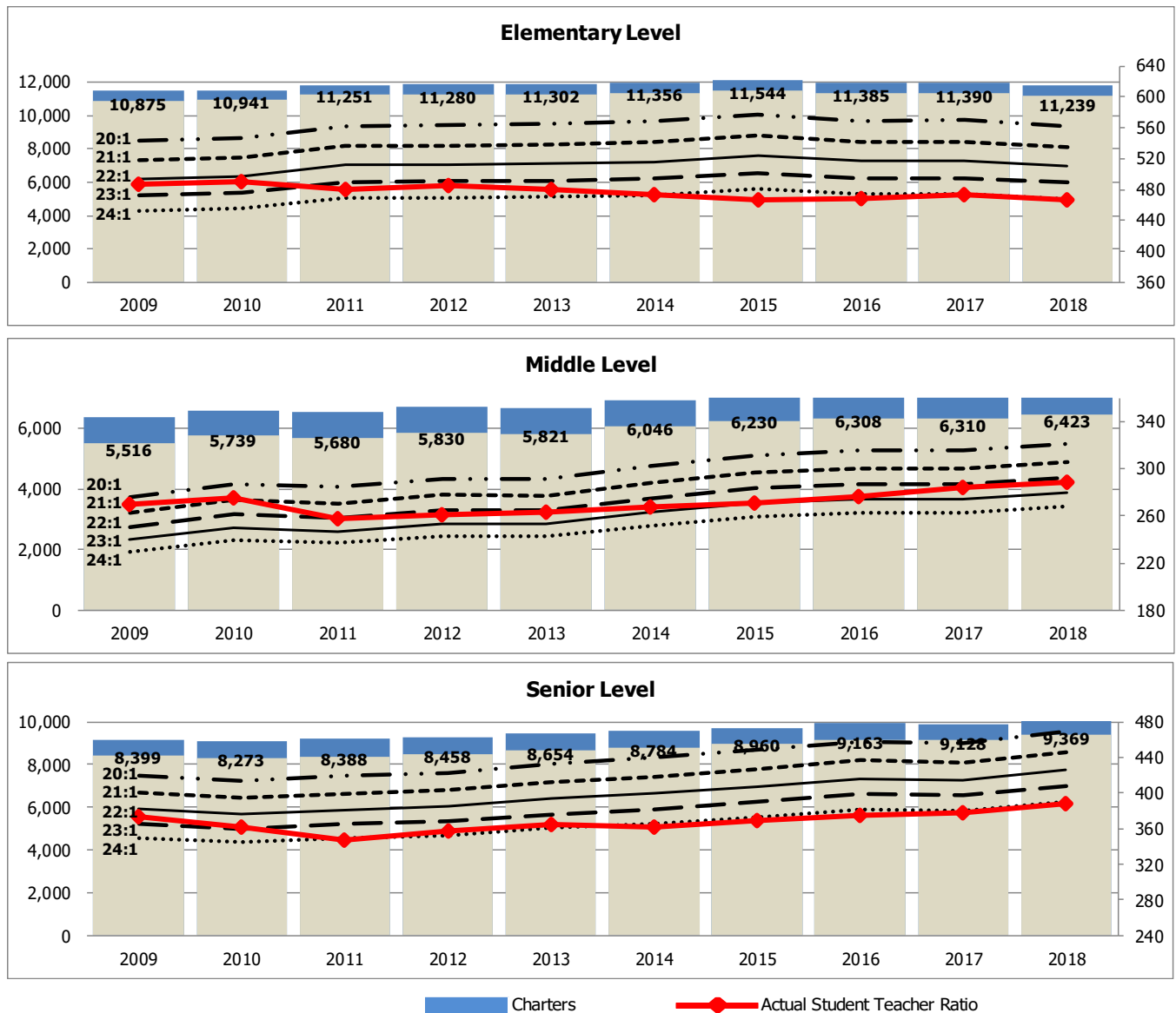
	2013-14	2014-15	2015-16	2016-17	2017-18
Classroom Teachers	1757.347	1749.989	1744.218	1749.623	1765.219
Other Teachers	128.286	130.877	142.517	152.856	162.749
Psychologists/Social Workers/OT/PT/Nurses	98.100	97.385	112.957	108.857	125.768
Admin/Principals	145.556	152.899	159.649	161.579	164.149
Professional Support	94.821	104.034	109.259	109.98	120.6475
Technical Support	55.112	54.112	53.762	51.262	52.813
Paraeducators/Liaisons/Monitors	553.257	535.164	548.841	544.380	551.399
Office/Administrative Support	239.310	243.678	241.409	242.350	246.869
Trades and Services	538.163	541.407	530.576	538.954	556.146
TOTAL FTE:	3,609.952	3,609.545	3,643.188	3,659.841	3,745.759



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 93 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.

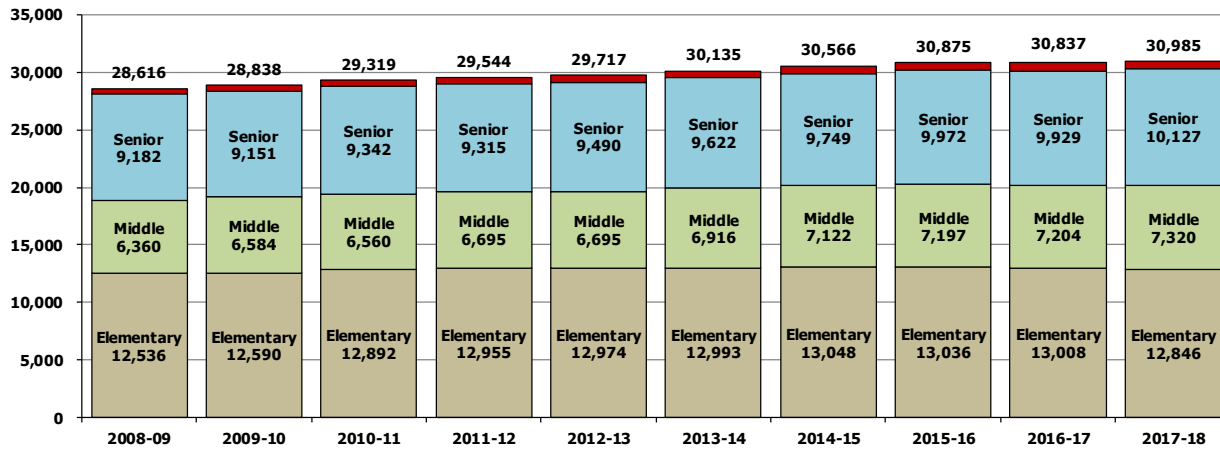
When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher 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.



GRADE LEVEL		Funded Headcount					Budgeted 2018
		2013	Audited 2014	2015	2016	Unaudited 2017	
ELEMENTARY							
	K	2,017	2,021	1,969	1,964	1,952	1,922
	1	2,188	2,136	2,157	2,120	2,092	2,086
	2	2,129	2,212	2,183	2,208	2,131	2,114
	3	2,190	2,157	2,265	2,218	2,260	2,164
	4	2,255	2,224	2,205	2,294	2,250	2,287
	5	2,195	2,267	2,269	2,232	2,323	2,273
ELEMENTARY TOTAL		12,974	13,017	13,048	13,036	13,008	12,846
MIDDLE SCHOOL							
	6	2,275	2,319	2,398	2,374	2,330	2,461
	7	2,286	2,314	2,372	2,423	2,430	2,387
	8	2,134	2,290	2,352	2,400	2,444	2,472
MIDDLE SCHOOL TOTAL		6,695	6,923	7,122	7,197	7,204	7,320
HIGH SCHOOL							
	9	2,469	2,352	2,525	2,557	2,538	2,604
	10	2,281	2,518	2,384	2,529	2,549	2,530
	11	2,391	2,290	2,518	2,358	2,504	2,520
	12	2,349	2,462	2,322	2,528	2,338	2,473
HIGH SCHOOL TOTAL		9,490	9,622	9,749	9,972	9,929	10,127
OTHER (Contracted Ed, CPP & SPED Pre-K)		558	573	647	670	696	692
GRAND TOTAL		29,717	30,135	30,566	30,875	30,837	30,985



Enrollment Projections

2018 Enrollment Projections

Executive Summary

- District enrollment grew by 141 students in 2017, representing a growth rate of 0.5 percent. Growth rebounded from a negative posting in 2016, which was the lowest growth since 2005.
- The 2017 kindergarten class, at 1,922, was the smallest since 2005. Kindergarten has otherwise been declining since 2011. Strong growth continues to occur between kindergarten and 1st grade, but not enough to bring 1st grade up to historic levels.
- Cohort growth, a measure of student growth and retention, remains positive but with 2017 being lower than some recent high years.
- The number of live births experienced another loss in 2016 (the most recent available data) totaling 1,773, and remains much lower than the 2,058 birth ten years prior; in-migration to the district among resident students continues to outpace out-migration, albeit by smaller margins in 2017.
- New housing construction continues at comparatively high levels, with 2017 being the strongest year since 2007. Construction is markedly better than the levels of only five years ago, particularly in regard to single-family detached (SFD) units. Construction in 2018 is poised to also be a strong year for new construction.
- A conservative projection that captures the current economic and demographic climate is recommended for 2018.

Methodology

The 2018 enrollment projections were developed for the entire district by level and grade using a cohort survival model. The basic cohort model has been modified to better focus on BVSD’s resident student population along with the effects of out-of-district enrollment and new housing. This modification allows for direct comparisons of resident students with other demographic factors (such as overall births and migration) and also allows the projection to be modified as actual out-of-district open enrollment petitions are processed in the spring. The cohort model itself uses historic growth over the past seven years from which a conservative trend is selected.

Recent Enrollment Trends

Enrollment over the last seven years is shown in Table 1. Prior to 2016, BVSD had experienced positive growth over the last 10 years with several gains above one percent. Last year’s loss of 64 students was in sharp contrast to this trend, however 2017 rebounded with a gain of 141 students. Elementary enrollment experienced a decline of 171 students, or -1.3 percent, after seeing positive gains over most of the last six years. Middle school growth in 2017 was positive at 1.6 percent. High schools experienced the greatest gain at 2.0 percent due largely to a small outgoing 12th grade class. Overall, enrollment history for the last seven years is noted in Table 1 below.

Year	Elementary		%	Middle		%	High		%	K-12		%
	School Enrollment	Elem Growth	Elem Growth	School Enrollment	Middle School Growth	Middle Growth	School Enrollment	High School Growth	High Growth	Enrollment	Enrollment Growth	Total Growth
2011	12955	63	0.49%	6695	135	2.06%	9315	-28	-0.30%	28965	170	0.59%
2012	12974	19	0.15%	6696	1	0.01%	9488	173	1.86%	29158	193	0.67%
2013	13018	44	0.34%	6924	228	3.29%	9632	144	1.50%	29574	416	1.41%
2014	13048	30	0.23%	7122	198	2.78%	9750	118	1.21%	29920	346	1.16%
2015	13036	-12	-9E-04	7197	75	0.011	9972	222	0.0228	30205	285	0.95%
2016	13008	-28	-0.21%	7204	7	0.10%	9929	-43	-0.43%	30141	-64	-0.21%
2017	12837	-171	-1.33%	7318	114	1.56%	10127	198	1.96%	30282	141	0.47%



Enrollment Projections (continued)

Recent Enrollment Trends (continued)

Cohort growth (Table 2) measures the gain or loss of each grade-level class (cohort) as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students (including those from out of district). These gains may include out-of-district students open enrolling into the BVSD system. BVSD has experienced good to strong (350+) years measured since 2006. Cohort growth in 2017 was still strong at 556, but not as high as other postings recent years. This recent pattern shows sustained growth overall and good retention, with high school wavering in 2016 and 2017.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
2011/12	134	87	233	454
2012/13	189	146	233	568
2013/14	218	164	353	735
2014/15	329	220	289	838
2015/16	290	161	179	644
2016/17	247	179	86	512
2017/18	232	232	92	556

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

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

Demographic Trends

Births within BVSD peaked in 2001 and have dropped almost every year since, declining from 2,329 in 2001 to 1,773 in 2016 (the most recent data available). Since 2013, births appear to have generally leveled off. This overall trend stands in contrast to kindergarten class sizes which, despite recent smaller class sizes, remain relatively large when compared to their birth year, even when adjusted for out-of-district students. Kindergarten class sizes have likely been buoyed by positive migration patterns, as discussed below.

The most recent migration data can be gleaned from the student records by comparing the numbers of resident students that appear (new) and disappear (leaving) from student records between years. This measure includes students enrolling from private and homeschool in addition to in/out migration of families to/from the district. Net growth in this regard has remained positive since 2005 as the number of students entering the system (discounting kindergarten) outpaces the number leaving (discounting 12th graders). In particular, the number of students leaving the system fell significantly from 2005 to 2010 and remains relatively low in 2017. The number of new students to the district, however, dipped somewhat in 2016 and remained at the same level in 2017. The net gain of these students to the district in 2017 was still positive at 364.



Enrollment Projections (continued)

Demographic Trends (continued)

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

Economic Trends

Since the recession years ending in 2011, the housing market has significantly increased in activity. New single-family detached units have been added at a rate nearing or above 200 units per year since that time. Only condominiums appear to have significantly declined over their pre-2008 numbers. 2017 saw some of the most robust housing construction since the recession with 405 single-family detached units constructed, although some of this increase is likely from pent up demand as a result of construction delays that occurred in 2016. Continuing into 2018 and 2019, builders have indicated that demand is still strong and there will be continued robust single-family detached construction as residential developments in the Town of Erie expand. Townhome and apartment construction is also expected to continue at their current pace over the next two years.

Bureau of Labor non-farm employment statistics for Boulder County show an increase in the 2017 labor force of 1.7 percent, continuing eight years of positive growth but less than last year’s 2.7 percent posting.

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

Projection for School Year 2018-19

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2018. The “Middle” trend represents an enrollment pattern of the last five years and seems to be the most probable given current economic and enrollment conditions. This trend projects 0.1 percent growth for 2018 with an incoming kindergarten class slightly smaller than in 2017. Cohort growth and migration are assumed to be average for the last five years. Accordingly, BVSD’s enrollment for 2018 is estimated at 30,322 for K-12, or 0.1 percent growth. The other trends represented below are the “High” which has a little higher rate of 0.2 percent, and the “Low” which represents a slightly lower rate of zero percent.

Table 3

Yr.	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	K-12
Current Enroll																	
2017	1923	2113	2115	2150	2274	2262	2465	2391	2462	2584	2545	2518	2480	12837	7318	10127	30282
Projected Enroll																	
Low 2018	1908	2066	2150	2147	2178	2303	2377	2515	2425	2620	2586	2518	2506	12753	7317	10230	30300
Middle 2018	1898	2066	2154	2153	2184	2310	2377	2513	2421	2628	2588	2516	2514	12765	7311	10247	30322
High 2018	1929	2053	2153	2153	2190	2302	2372	2512	2415	2626	2596	2524	2539	13095	7241	10138	30364



Enrollment Projections (continued)

Projection for School Year 2017-18 (continued)

Table 4 expands the middle trend through to 2023 in a five year projection. As discussed in the above “Recent Enrollment Trends” section, enrollment growth is expected at 0.1 percent in 2018 with an average outgoing 12th grade class and typical cohort growth. However, with the smaller grade-level classes (cohorts) from the early 2000s having matriculated out of the system, overall growth is expected to be limited in the coming years.

Table 4
Boulder Valley School District - 5 Year Projection

<i>Current</i>	<i>Projected</i>				
<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
30,293	30,322	30,336	30,340	30,219	30,091
-0.2%	0.6%	0.1%	0.1%	0.1%	-0.2%

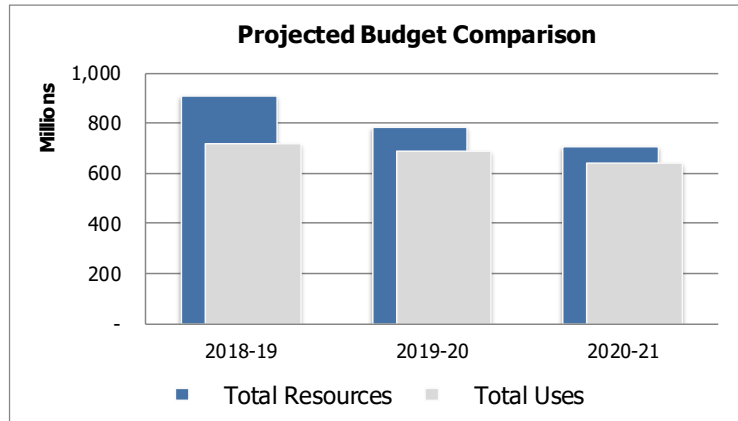


All Funds 3-Year Projections

Methodology

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

Revenue projections are based on a 3.4 percent increase for the 2018-19 school years and a 3.1 percent and 3.5 percent increase for 2019-20 and 2020-21, respectively.



	PROJECTED BUDGET 2018-19	PROJECTED BUDGET 2019-20	PROJECTED BUDGET 2020-21
All Funds Summary			
Beginning Balance	\$ 215,799,663	\$ 213,302,462	\$ 119,956,426
Revenues	644,747,566	521,522,126	535,835,369
Transfers In	46,941,038	48,398,550	50,152,402
Total Resources	907,488,267	783,223,138	705,944,197
Expenditures	647,244,767	614,868,162	561,041,959
Emergency Reserves	26,105,889	26,234,370	27,019,718
Transfers Out	46,941,038	48,398,550	50,152,403
Total Uses	720,291,694	689,501,082	638,214,080
Ending Balance	\$ 187,196,573	\$ 93,722,056	\$ 67,730,117

Expenditure projections are expected to follow revenue patterns for the 2018-19, 2019-20, and 2020-21 school years. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect salary step and cost of living increases; increases to the district's health benefit costs; and increases in the Colorado PERA contribution rate.

The PERA contribution rate has consistently gone up each year since 2010, as reported by Colorado PERA in the table shown on this page. These increases will impact personnel expenditures in projected years.

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

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

School Division

Start Date	Statutory Employer Contribution	AED	SAED*	Total Contribution % for Year
Jan 2010	10.15%	2.20%	1.50%	13.85%
Jan 2011	10.15%	2.60%	2.00%	14.75%
Jan 2012	10.15%	3.00%	2.50%	15.65%
Jan 2013	10.15%	3.40%	3.00%	16.55%
Jan 2014	10.15%	3.80%	3.50%	17.45%
Jan 2015	10.15%	4.20%	4.00%	18.35%
Jan 2016	10.15%	4.50%	4.50%	19.15%
Jan 2017	10.15%	4.50%	5.00%	19.65%
Jan 2018	10.15%	4.50%	5.50%	20.15%

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Appendix A: Budget Fact Sheet

	Proposed 2016-17	Revised 2016-17	Proposed 2017-18	Revised 2017-18
Mill Levy (mills)				
Abatements	0.400	0.513	0.400	0.440
Election	11.517	11.473	11.724	10.416
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	36.940	37.009	37.147	35.879
Bond Redemption	8.850	8.995	8.900	8.095
Transportation	1.241	1.248	1.227	1.097
Operations & Technology	0.000	1.709	2.709	2.709
Total Mill Levy:	47.031	48.961	49.983	47.780
Assessed Valuation	\$ 5,881,629,004	\$ 5,849,778,120	\$ 5,947,992,118	\$ 6,657,108,440
Enrollment (heads)				
K-12 Enrollment	30,376	30,080	30,292	30,230
Pre-K Enrollment	619	669	669	668
Online Enrollment	88	88	88	87
Total Enrollment:	31,083	30,837	31,049	30,985
Funded Pupil Count (FTE)				
Elementary	12,228.8	12,205.7	12,094.6	12,049.8
Middle	7,188.0	7,173.5	7,244.0	7,287.5
Senior	10,083.3	9,865.0	10,116.5	10,053.5
Preschool	319.5	351.0	351.0	353.0
Online	77.0	77.0	78.0	78.5
Total Student FTE:	29,896.6	29,672.2	29,884.1	29,822.3
General Fund	27,161.4	26,907.0	27,158.4	27,135.6
Charter Fund	2,285.7	2,284.2	2,296.7	2,255.1
Preschool Fund	319.5	351.0	351.0	353.0
Online FTE	130.0	130.0	78.0	78.5
Total Student FTE:	29,896.6	29,672.2	29,884.1	29,822.3
Averaged Funded Pupil Count	29,896.6	29,672.2	29,884.1	29,822.3
Revenues (dollars)				
Adjusted Per Pupil Revenue:	\$ 7,351	\$ 7,351	\$ 7,588	\$ 7,572
Adjust: School Finance Act Rescission	2	2	3	3
Per Pupil Revenue (PPR):	\$ 7,353	\$ 7,353	\$ 7,591	\$ 7,575



Appendix A: Budget Fact Sheet (continued)

	Proposed 2016-17	Revised 2016-17	Proposed 2017-18	Revised 2017-18
Total Program Funding (dollars)				
Property Taxes *	\$ 150,824,517	\$ 150,812,041	\$ 142,308,757	\$ 166,498,836
Specific Ownership Taxes	7,360,522	7,360,522	8,519,933	8,611,341
State Equalization	61,584,868	59,940,361	75,931,861	50,704,279
Total Program Funding:	\$ 219,769,907	\$ 218,112,924	\$ 226,760,551	\$ 225,814,456
Benefits (percentage)				
PERA**	19.65%	19.65%	20.15%	20.15%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.205%	0.205%	0.180%	0.180%
Subtotal % of Salary:	21.31%	21.31%	21.78%	21.78%
Employer Contribution (annual)				
Health Insurance	\$6,252	\$6,252	\$6,552	\$6,552
Dental Insurance	456	456	456	456
Life Insurance	23	23	23	23
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$6,866	\$6,866	\$7,166	\$7,166
Sub Rates (dollars)				
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full	\$55.00 half - \$100.00 full
Sub Rates Per Day w/ benefits	\$66.72 half - \$114.63 full	\$66.61 half - \$121.10 full	\$66.98 half - \$115.08 full	\$66.98 half - \$115.08 full
Curriculum Rate (dollars)	\$30.97/hour	\$31.34/hour	\$31.34/hour	\$31.34/hour
Grants (percentage)				
Indirect Cost Rate	6.62%	10.50%	6.17%	6.17%
Mileage Rate (dollars)	\$0.540/mile	\$0.535/mile	\$0.535/mile	\$0.545/mile
Activity Trip Rates (dollars)				
District Sponsored Trips:				
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:				
- Driver	\$ 37.12/hour	\$ 37.12/hour	\$ 37.12/hour	\$ 37.12/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile

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

** Rate increase effective January 1, 2018.

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



Appendix B: Mill Levies, 1991-2021

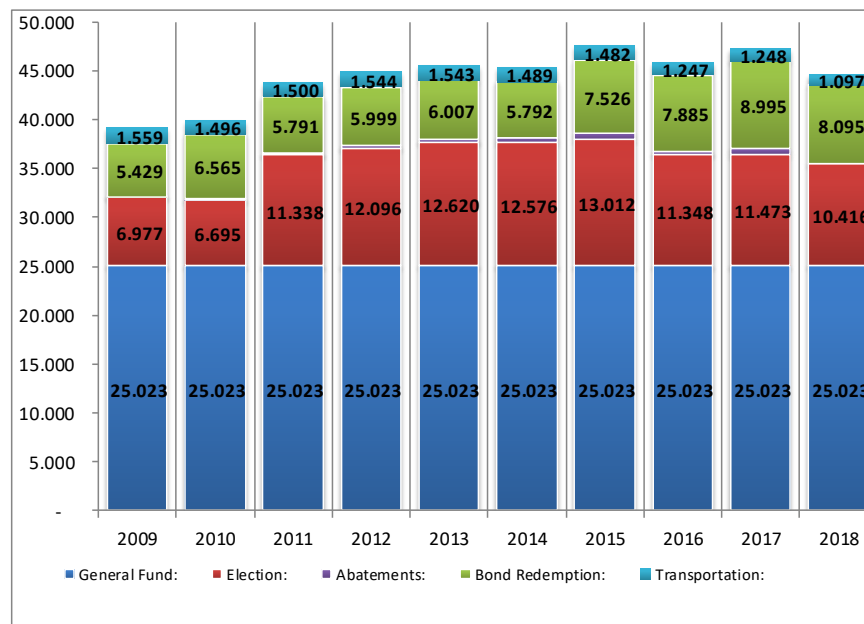
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
1991	38.608	5.000	N/A	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	N/A	2.00	51.605
1994	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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Bond Redemption:	5.429	6.565	5.791	5.999	6.007	5.792	7.526	7.885	8.995	8.095
Transportation:	1.559	1.496	1.500	1.544	1.543	1.489	1.482	1.247	1.248	1.097
Abatements:	0.125	0.220	0.186	0.181	0.354	0.492	0.526	0.311	0.513	0.440
Election:	6.977	6.695	11.338	12.096	12.620	12.576	13.012	11.348	11.473	10.416
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
Total Mill Levy:	39.113	39.999	43.838	44.843	45.547	45.372	47.569	45.814	48.961	47.780



Notes:

- Total 2017 assessed valuation for the 2017-18 fiscal year is certified at \$6,657,108,440
- 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

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
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	2013-14		2014-15		2015-16		2016-17		2017-18		Change from 2016-17 to 2017-18 Increase/ (Decrease)
	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	Mill Levy	Taxes Paid Per \$100,000	
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 180.17	\$ (19.02)
Budget Elections	12.576	100.10	13.012	103.58	11.348	90.33	11.473	91.33	10.416	75.00	(16.33)
Abatements & Refunds	0.492	3.92	0.526	4.19	0.311	2.48	0.513	4.08	0.440	3.17	(0.92)
Bond Redemption Fund	5.792	46.10	7.526	59.91	7.885	62.76	8.995	71.60	8.095	58.28	(13.32)
Transportation Fund	1.489	11.85	1.482	11.80	1.247	9.93	1.248	9.93	1.097	7.90	(2.04)
Operations & Technology Fund	-	-	-	-	-	-	1.709	13.60	2.709	19.50	5.90
TOTAL	45.372	\$ 361.16	47.569	\$ 378.65	45.814	\$ 364.68	48.961	\$ 389.73	47.780	\$ 344.02	\$ (45.71)

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)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student (Funded FTE))	****Unemployment Rate(1)
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%	29,822.3			

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, and for 2005-06 was 26,790.3.



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 Childrens Trust	8	26,111,803	0.45%			
Flatiron Investments LP	9	23,865,869	0.41%			
FSP Corp (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 General Obligation Debt</u>	<u>Percentage Applicable to the District (2)</u>	<u>Amount of Outstanding Debt Applicable to the District</u>
Overlapping Debt			
Berthoud Fire Protection District	459,325	100.00%	459,325
Boulder Central Area General 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 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 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 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>\$190,000,000 General Obligation Bonds, Series 2017A. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2047. Interest accrues at rates ranging from 5.00% to 5.25%.</p>	\$ 190,000,000
<p>\$93,740,000 General Obligation Refunding Bonds, Series 2017B. Issued to refund the General Obligation Bonds, Series 2007. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2028. Interest accrues at rates ranging from 2.00% to 4.00%.</p>	\$ 93,740,000
<p>\$250,000,000 General Obligation Bonds, Series 2015. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.</p>	\$ 245,000,000
<p>\$176,800,000 General Obligation Bonds, Series 2009. Issued to implement a district-wide capital construction and improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 4.00% to 5.00%.</p>	\$ 172,730,000
<p>\$53,645,000 General Obligation Refunding Bonds, Series 2009B. Issued to refund the General Obligation Bonds, Series 1999. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2018. Interest accrues at rates ranging from 2.25% to 4.00%.</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>



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
	\$ 857,865,000.00	\$ 640,056,561.32	\$ 1,497,921,561.32	\$ 1,497,921,561.32	\$ 758,895,000.00	\$ 640,056,561.32	\$ 1,398,951,561.32

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)

2015-16 School District		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
Littleton 6	Total	14,785.0	0.0	118,055,606.4	(\$13,966,304)	\$104,089,302	\$1,512,020,466	\$25.353	\$38,334,255	\$2,763,514	\$62,991,533	\$28,813,581
	Per Pupil			7,985	(\$945)	7,040.2	102,267.2		2,592.8	186.9	4,260.5	1,948.8
St. Vrain Valley RE-13	Total	29,373.5	0.0	237,975,121.6	(\$28,153,114)	\$209,822,008	\$2,908,339,962	\$24.995	\$72,693,957	\$3,887,950	\$133,240,101	\$31,300,000
	Per Pupil			8,102	(\$958)	7,143.2	99,012.4		2,474.8	132.4	4,536.1	1,065.6
Poudre R 1	Total	27,909.0	171.0	229,495,245.6	(\$27,149,921)	\$193,640,432	\$2,850,805,497	\$27.000	\$76,971,748	\$5,954,013	\$119,419,563	\$35,012,147
	Per Pupil			7,869	(\$931)	6,938.3	97,753.2		2,639.3	204.2	4,094.9	1,254.5
Boulder Valley RE-21	Total	29,702.3	83.5	243,705,016.8	(28,830,976.3)	214,874,040.6	5,852,367,168.0	25.023	146,449,631	7,146,138.3	60,379,600.0	66,409,179.0
	Per Pupil			8,204.9	(970.7)	7,234.3	197,034.1		4,930.4	240.6	2,063.3	1,857.2
Colorado Springs 11	Total	27,254.0	235.0	245,667,072.7	(\$29,063,093)	\$196,697,761	\$2,458,814,590	\$23.239	\$57,140,392	\$6,351,693	\$153,111,894	\$30,398,822
	Per Pupil			8,186	(\$968)	7,217.2	81,932.4		1,904.0	211.7	5,102.0	1,115.4
Adams-Arapahoe 28J	Total	39,387.4	0.0	345,643,810.1	(\$40,890,617)	\$299,063,793	\$2,146,328,646	\$26.010	\$55,826,008	\$3,825,793	\$245,101,392	\$37,339,028
	Per Pupil			8,775	(\$1,038)	7,592.9	54,492.8		1,417.4	97.1	6,222.8	948.0
Northglenn-Thornton 12	Total	37,428.3	0.0	337,464,905.6	(\$39,923,030)	\$267,490,705	\$2,076,831,124	\$27.000	\$56,074,440	\$4,064,671	\$237,402,764	\$35,400,000
	Per Pupil			8,106	(\$959)	7,146.8	49,883.9		1,346.9	97.6	5,702.2	945.8
Cherry Creek 5	Total	51,581.7	0.0	424,995,688.6	(\$50,278,163)	\$374,717,525	\$5,210,192,144	\$22.494	\$117,198,062	\$9,317,810	\$248,201,653	\$84,604,511
	Per Pupil			8,239	(\$975)	7,264.5	101,008.5		2,272.1	180.6	4,811.8	1,640.2
Douglas County RE-1	Total	63,158.5	2,238.5	508,325,339.6	(\$60,136,291)	\$445,268,403	\$5,620,055,765	\$25.440	\$142,974,219	\$11,574,572	\$293,640,258	\$33,713,000
	Per Pupil			8,048	(\$952)	7,050.0	88,983.4		2,263.7	183.3	4,649.3	533.8
Denver County 1	Total	85,584.6	194.0	738,910,380.1	(\$87,415,138)	\$651,495,242	\$13,221,694,094	\$25.541	\$337,695,289	\$19,658,336	\$294,141,618	\$125,850,986
	Per Pupil			8,634	(\$1,021)	7,612.3	154,486.8		3,945.7	229.7	3,436.9	1,470.5
Jefferson R-1	Total	81,422.2	327.0	658,023,457.5	(\$77,845,992)	\$580,177,466	\$8,128,937,831	\$26.252	\$213,400,876	\$15,351,269	\$351,425,321	\$113,302,585
	Per Pupil			8,082	(\$956)	7,125.5	99,836.9		2,620.9	188.5	4,316.1	1,391.5
Peer Group	Total	487,586.5	3,249.0	\$4,088,261,645	(\$483,652,638)	\$3,537,336,678	\$51,986,387,287	\$25.304	\$1,314,758,878	\$89,895,760	\$2,199,055,697	\$622,143,839
	Per Pupil			8,384.7	(148,862.0)	7,254.8	106,619.8		2,696.5	184.4	4,510.1	191,487.8
State of Colorado	Total	838,839.2	16,500.0	7,070,267,168.3	(830,702,393.0)	\$6,239,564,775	102,988,961,411.4		2,104,957,888.8	154,827,913.2	3,979,778,973.3	808,343,636.0
	Per Pupil		(Included in FPC)	8,286	(974)	7,312.7	120,701.8		2,467.0	181.5	4,664.3	

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 2015-16 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2016-17 is also presented in the page following 2015-16 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)

2015-16 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,785.0	\$ 85,786,832 52.5%	\$ 10,270,483 6.3%	\$ 13,339,032 8.2%	\$ 46,454,692 28.4%	\$ 7,646,316 4.7%	\$ 163,497,356 100.0%	\$ 11,058
St. Vrain Valley RE-1J	29,373.5	144,354,430 48.6%	21,717,007 7.3%	31,749,321 10.7%	79,223,400 26.6%	20,271,865 6.8%	297,316,022 100.0%	10,122
Poudre R 1	27,909.0	142,304,140 49.8%	20,671,563 7.2%	25,392,122 8.9%	72,959,808 25.5%	24,409,566 8.5%	285,737,199 100.0%	10,238
Boulder Valley RE-2J	29,702.3	187,417,066 54.3%	27,027,322 7.8%	30,093,828 8.7%	89,235,881 25.9%	11,127,795 3.2%	344,901,892 100.0%	11,612
Colorado Springs 11	27,254.0	138,514,479 50.0%	20,973,378 7.6%	27,210,926 9.8%	75,087,107 27.1%	15,019,687 5.4%	276,805,577 100.0%	10,157
Adams-Arapahoe 28J	39,387.4	215,409,242 48.5%	37,740,966 8.5%	46,263,313 10.4%	123,904,953 27.9%	20,878,988 4.7%	444,197,462 100.0%	11,278
Northglenn-Thornton 12	37,428.3	200,199,291 53.4%	25,600,662 6.8%	41,406,517 11.1%	97,008,427 25.9%	10,427,720 2.8%	374,642,618 100.0%	10,010
Cherry Creek 5	51,581.7	348,999,849 61.3%	29,483,072 5.2%	42,713,526 7.5%	115,819,065 20.4%	31,958,852 5.6%	568,974,364 100.0%	11,031
Douglas County RE-1	63,158.5	301,083,160 50.9%	42,594,664 7.2%	51,356,033 8.7%	155,090,533 26.2%	41,822,996 7.1%	591,947,387 100.0%	9,372
Denver County 1	85,584.6	429,903,334 38.8%	80,090,752 7.2%	93,030,296 8.4%	420,816,239 38.0%	83,459,091 7.5%	1,107,299,713 100.0%	12,938
Jefferson R-1	81,422.2	400,195,395 50.5%	59,933,674 7.6%	74,858,985 9.5%	200,960,767 25.4%	55,899,137 7.1%	791,847,959 100.0%	9,725
Peer Group Total	487,586.5	\$ 2,594,167,219 49.4%	\$ 376,103,543 7.2%	\$ 477,413,898 9.1%	\$ 1,476,560,874 28.1%	\$ 322,922,014 6.2%	\$ 5,247,167,548 100.0%	\$ 10,762

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)

2016-17 School District	Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue	
Littleton 6	Total	14,734.6	0.0	118,986,055.9	(\$13,694,941)	\$105,291,115		\$1,519,974,596	\$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-1J	Total	29,821.6	0.0	244,587,689.2	(\$28,151,315)	\$216,436,374		\$2,986,721,795	\$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	\$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-2J	Total	29,672.2	77.0	246,518,892.1	(28,373,590.5)	218,145,301.6		5,849,751,520.0	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	\$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 28J	Total	39,154.7	0.0	347,578,357.7	(\$40,005,234)	\$301,567,784		\$2,174,588,953	\$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	\$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	\$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	\$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	\$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	\$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	\$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

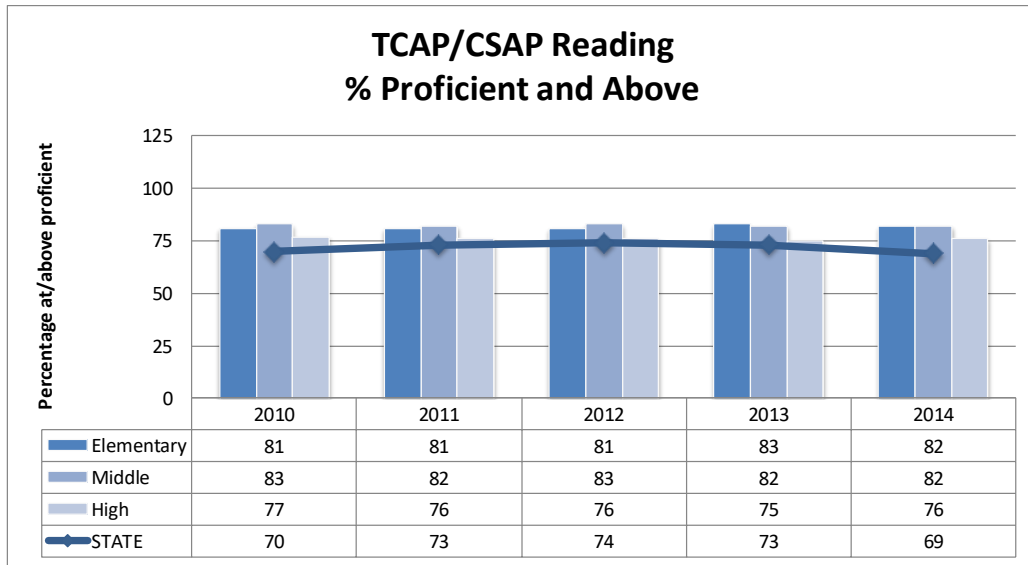
Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students.



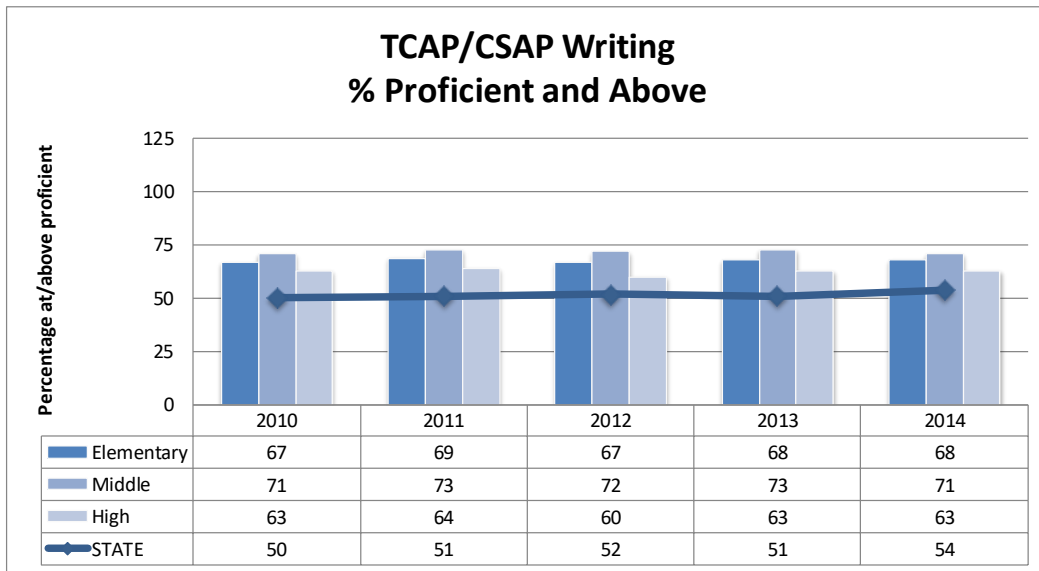
Appendix N: State Performance Measures

(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



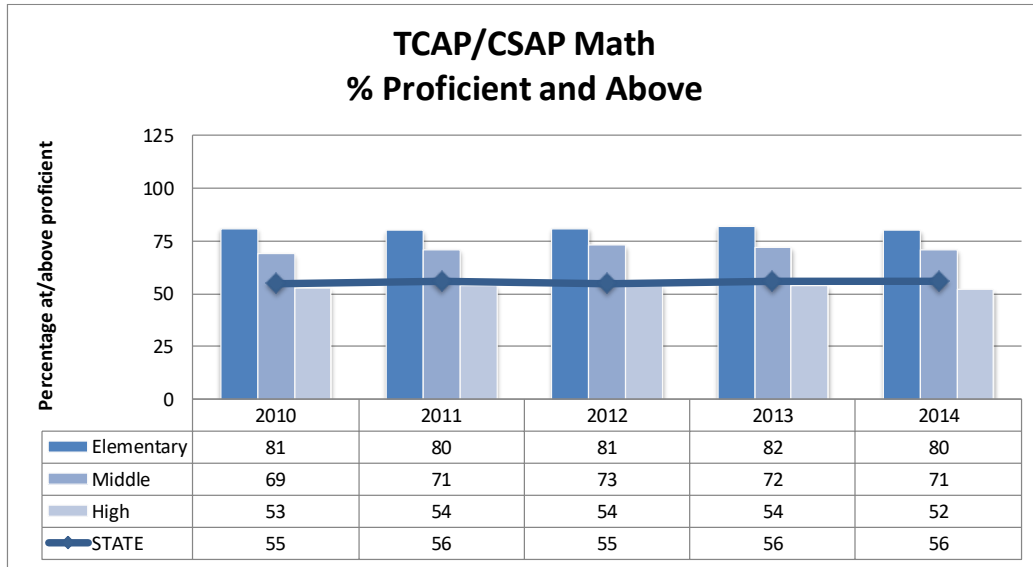
TCAP/CSAP Writing Results by Level



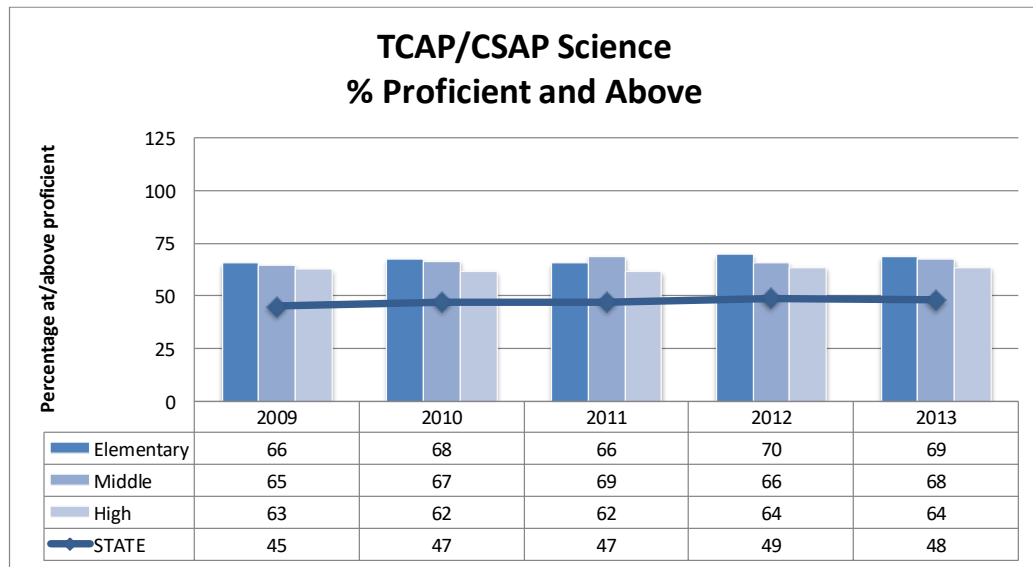


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

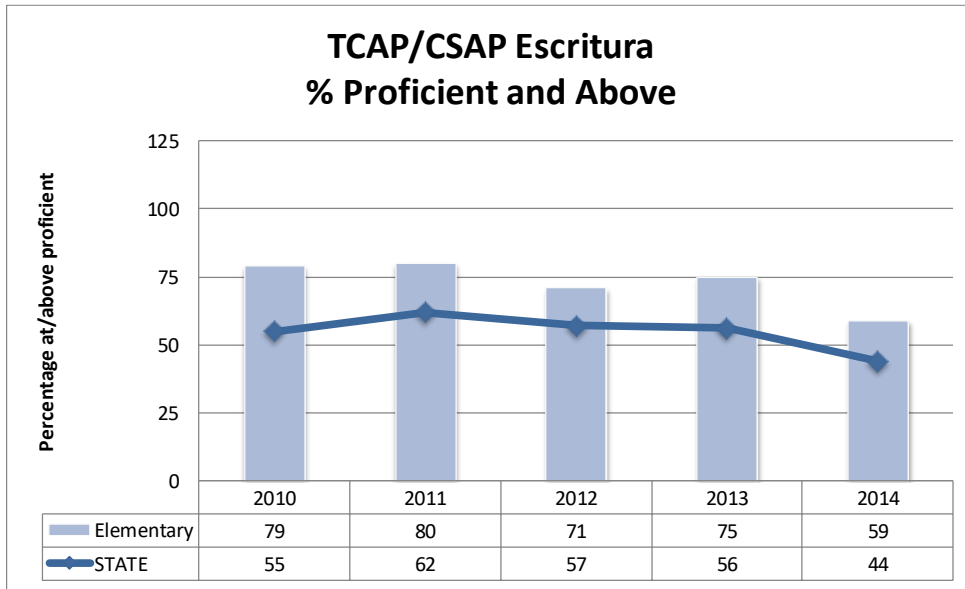


*BVSD did not administer TCAP science assessments in 2014.

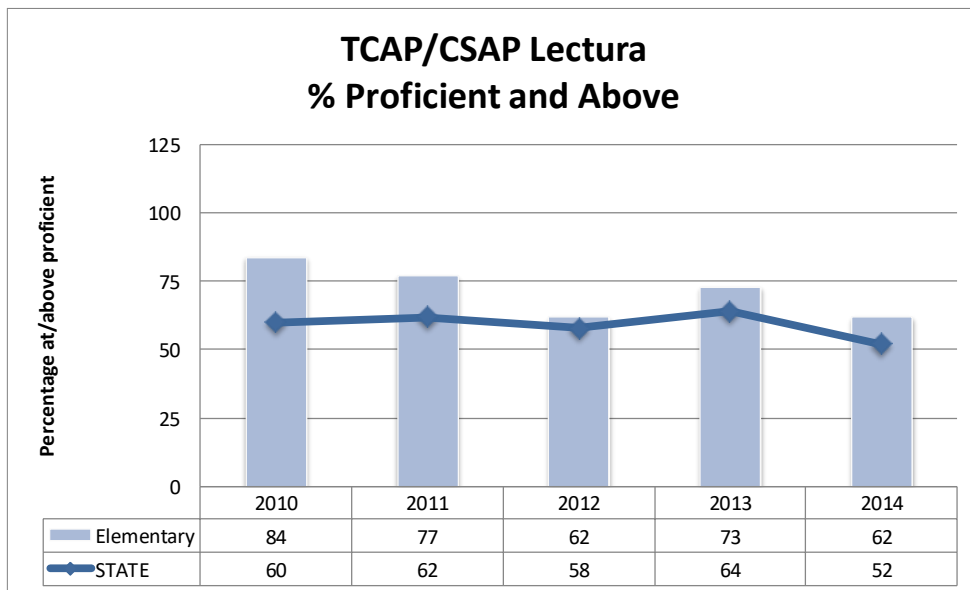


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



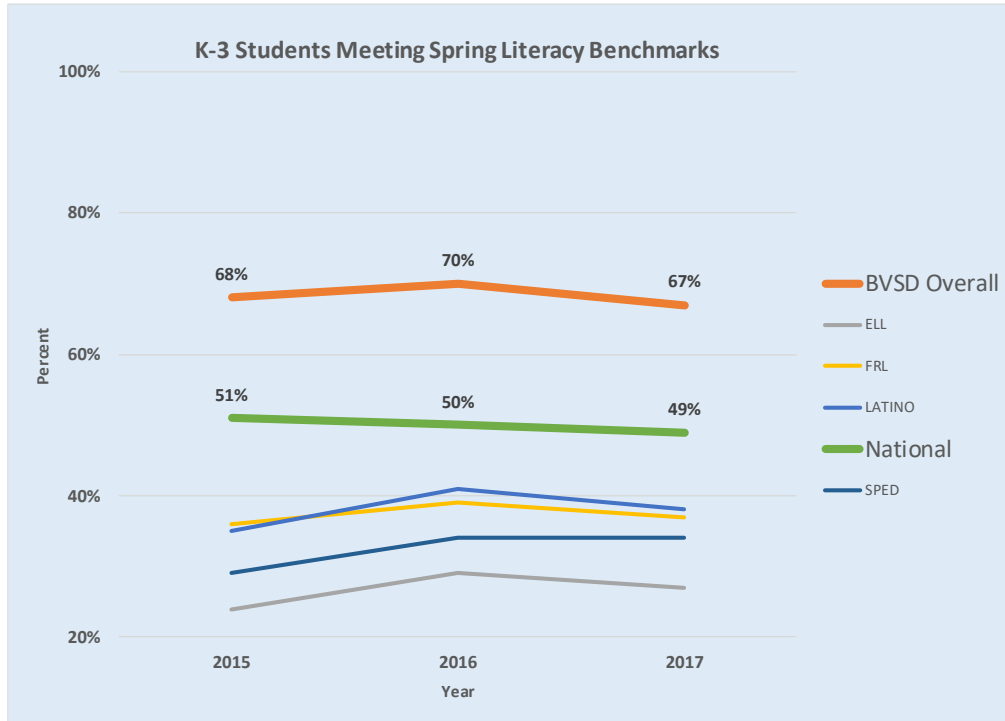
TCAP/CSAP Lectura Results by Level



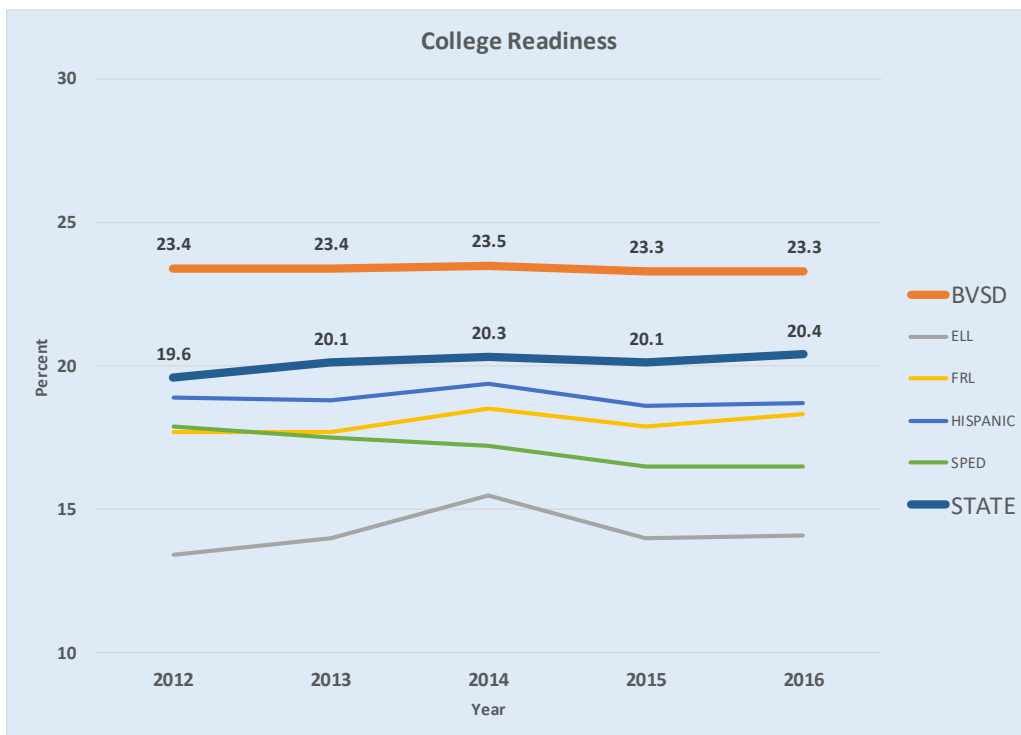


Appendix N: State Performance Measures (continued)

K-3 Student Meeting Spring Literacy Benchmarks



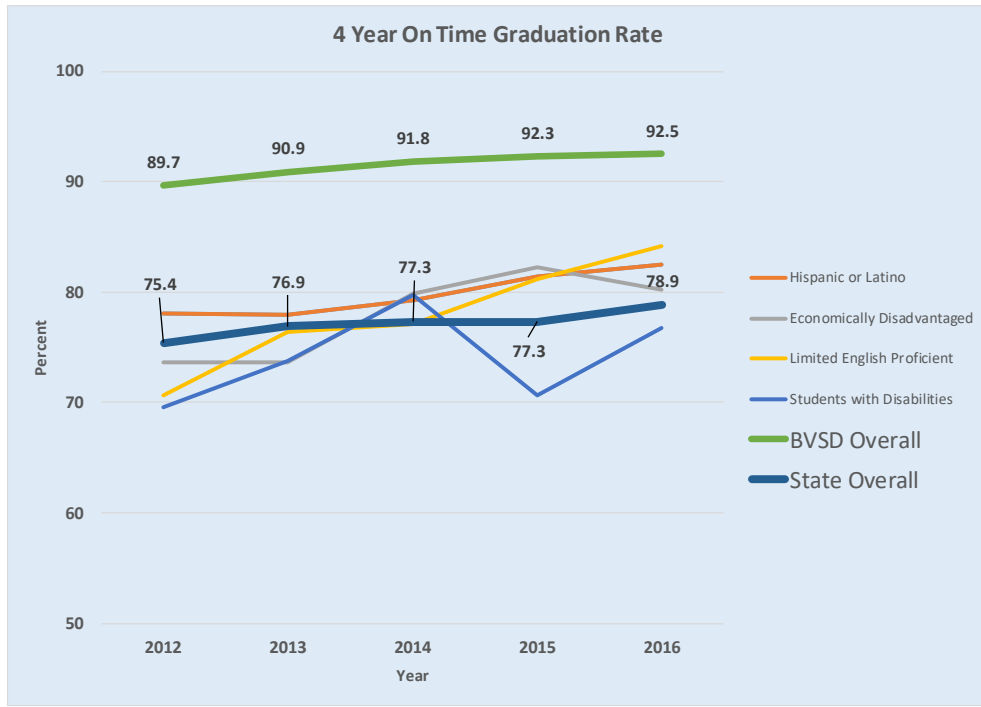
College Readiness Overall Average Score Results 2012-2016



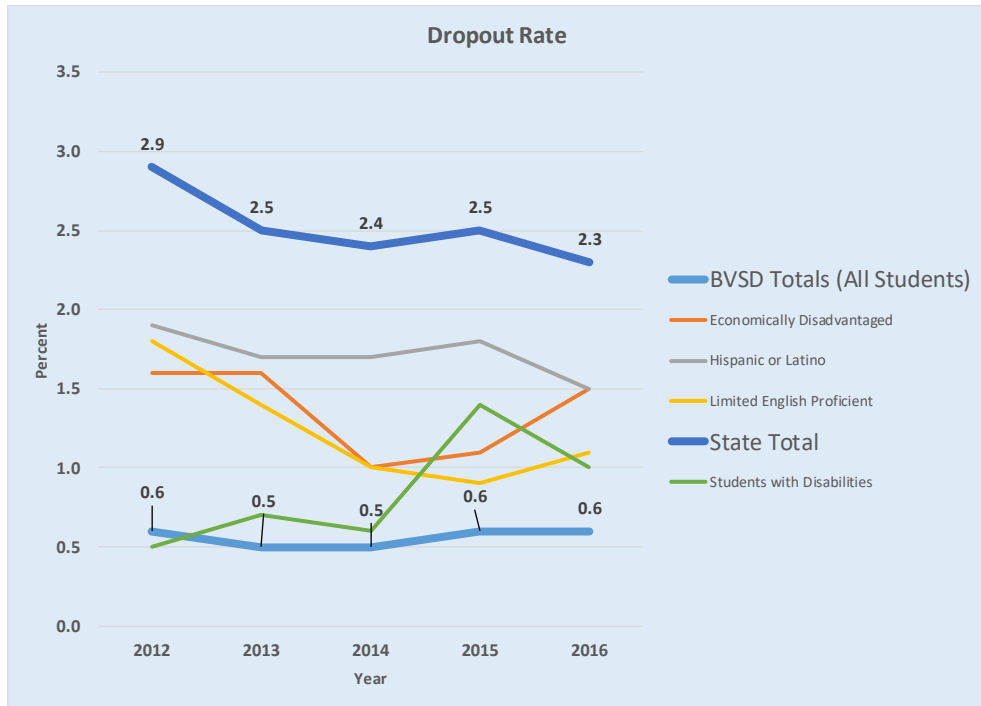


Appendix N: State Performance Measures (continued)

Graduation Rates 2012-2016



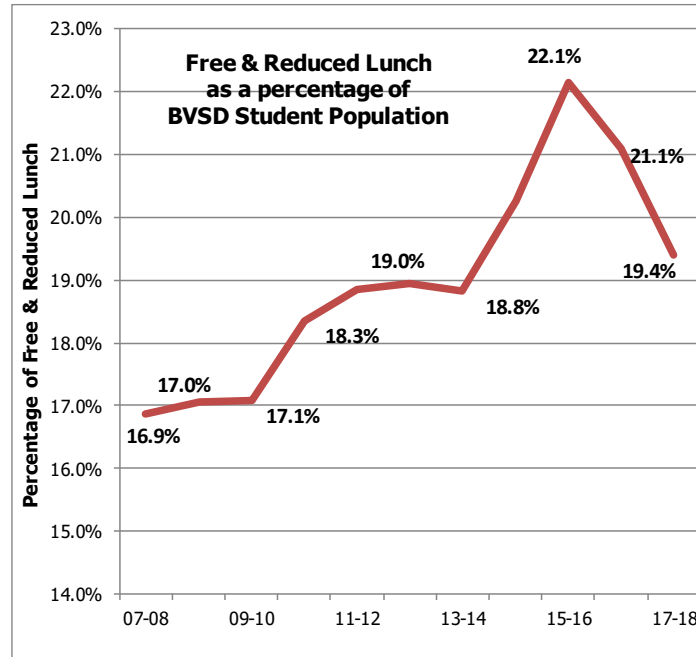
Dropout Rates 2012-2016





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

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.

- 1st of Month GRANTS. Submit requests for funds with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.

- 15th of Month PUPIL COUNT. Facility School or State Program reports to CDE the number of eligible out-of-district placed pupils, if any, served during the prior calendar month. C.R.S. 22-54-129.

- 25th of Month REVENUE DISTRIBUTIONS. State transmits state share payments to school districts. C.R.S. 22-54-115.

- Monthly CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. C.R.S. 22-54-117.

- Monthly REVENUE DISTRIBUTIONS. CDE transmits Per Pupil Capital Construction moneys to charter schools and institute charter schools. C.R.S. 22-54-124.

- Monthly NUTRITION. Submit reimbursement requests to the Office of School Nutrition.

- Quarterly 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

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 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board-approved amounts shall be submitted to the Board for consideration.

6. Purchase of Goods and Services to be Paid for by Parents or Students

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

7. Cooperative Purchasing

The Procurement Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits the District.

8. Sole Source Procurements

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

If a condition develops which is likely to result in immediate physical injury to persons, damage to District property, interruption of District operations, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes. Written documentation shall be provided to the Procurement Director justifying such emergency purchases.

LEGAL REFS.:

C.R.S. 22-32-109(1)(b)

C.R.S. 22-63-204

DL/dla: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction.

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

LEGAL REF.:

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

AGREEMENT REFS.:

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

DLB: Salary Deductions

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

Salary deductions shall be made for absences not covered by leave policies adopted by the board of education. Such deductions shall be calculated on the basis of the employee's work year.

AGREEMENT REFS.:

- Teachers' agreement, Section F
- Service personnel agreement, Article III
- Paraprofessionals' agreement, Section C

CROSS REFS.:

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

PERA

All employees of the District must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

SAVINGS BOND

Employees may purchase savings bonds through payroll deduction. Bonds are purchased and delivered according to the employee's written instructions.

LIFE SURVIVOR'S INSURANCE

The Public Employees' Retirement Association has an insurance plan which provides survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through payroll deduction. PERA will supply information about these plans.

HEALTH AND DENTAL INSURANCE

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family members' health and dental plans may be added through payroll deduction. Procedures shall be handled by the Human Resources Division.

TAX DEFERRED SAVINGS PLANS

Employees may participate in the 401k plan available through PERA, the District's 403b plan, and/or the District's 457b plan through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for his/her investment elections and for compliance with Internal Revenue Code rules and regulations.

EMPLOYEE CONTRIBUTION CAMPAIGN

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one-time donations in cash or check or authorize payroll deductions to be made to Impact on Education, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

PROFESSIONAL DUES

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

AGREEMENT REFS.:

- Teachers' Agreement, Section F
- Service Personnel Agreement, Article III
- Paraeducators' Agreement, Section C

CROSS REFS.:

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

DLC: Employee Expense Reimbursements

Employees who are required to travel from school, to school, and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by the Accounting Services Department. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip. If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require proper authorization.

AGREEMENT REFS.:

- Teachers' Agreement, Section E
- Paraeducators' Agreement, Section F

CROSS REF.:

- BHD/BHE, Board Member Compensation and Expenses/Insurance
- Business Resource Handbook

DN: School Properties Disposal Procedures

Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.

GLOSSARY

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Acronym Reference 338



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

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



Acronym Reference (continued)

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

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

