



PROPOSED BUDGET 2017-18

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PROPOSED BUDGET 2017-18

PREPARED BY: BUSINESS SERVICES DIVISION

Bill Sutter, SFO
Chief Financial Officer



2017-18 Proposed Budget

Welcome

Thank you for reviewing the Boulder Valley School District annual Proposed Budget. Funding of public education in Colorado is challenging with the state economy growing and education funding continuing to be restrained with increased dollars only covering student growth and inflation. The BVSD community consistently supports quality schools with their time, talent, and resources. The Board of Education and BVSD employees are committed to maximizing the resources allocated to the school district through efficient operation and effective instructional practices. The talented and experienced BVSD employees are dedicated to providing excellent and equitable learning opportunities for each of the over 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, Amy Martinez, Phil Winterbourne, Nicole Cummings, Gillian Luis, Thalia Keeton, and Vicky Parungo) for their committed efforts in producing this document.

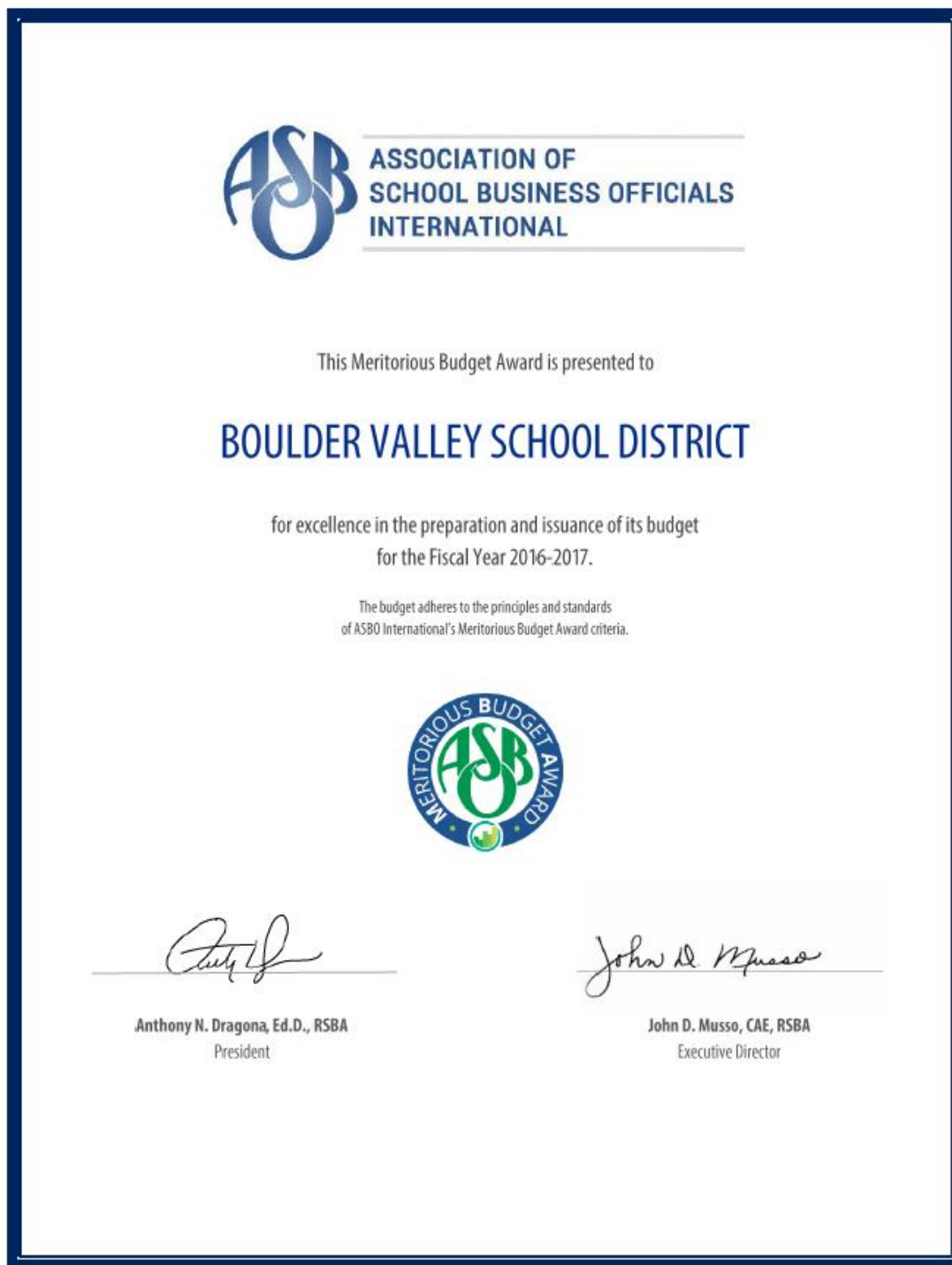


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado, for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit 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, 2016, 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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Boulder Valley School District

Excellence and Equity

INTRODUCTORY SECTION – Executive Summary

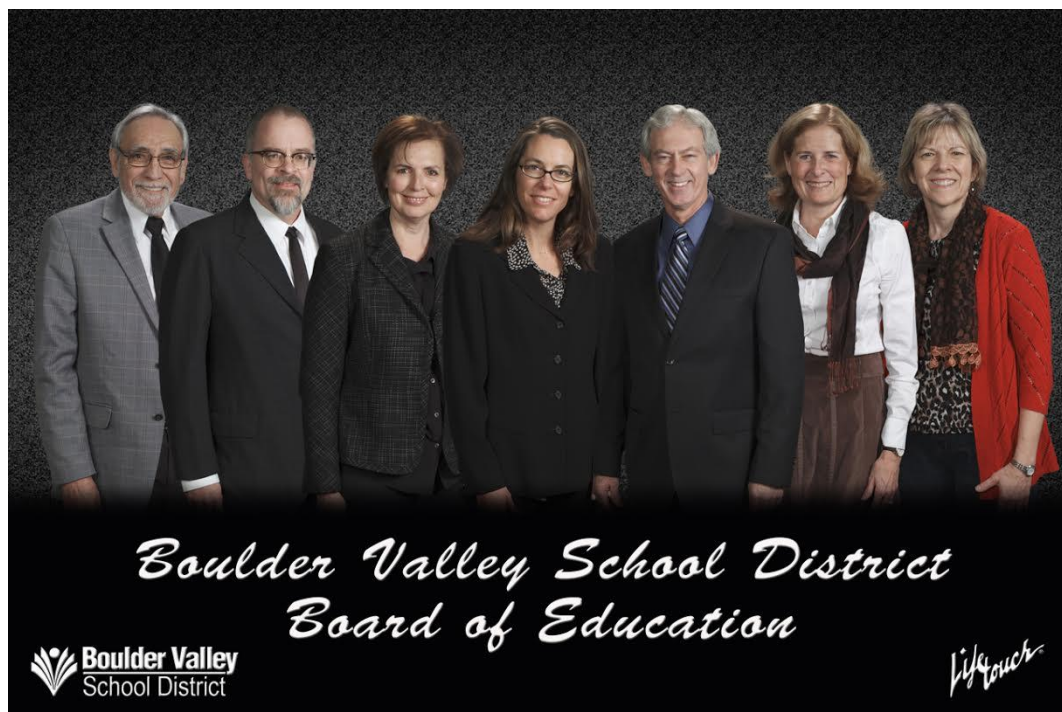
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Board of Education Members



Sam Fuqua, President
District D

Richard Garcia
District G

Jennie Belval, Vice-President
District F

Kathy Gebhardt
District C

Tina Marquis, Treasurer
District B

Tom Miers
District E

Shelly Benford
District A



Superintendent's Cabinet

Joe Sleeper
Interim Superintendent

Leslie Stafford
Chief Operating Officer

Shelly Landgraf
Asst. Superintendent of Human
Resources

Bill Sutter
Chief Financial Officer

Leslie Arnold
Asst. Superintendent for Strategic
Initiatives

Andrew Moore
Chief Information Officer

TBD
Asst. Superintendent for School
Leadership (Elementary)

Melissa Barber, J.D.
Legal Counsel

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

Randy Barber
Director of Communications &
Community Affairs

TBD
Asst. Superintendent for
Instructional Services & Equity

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

Ginger Ramsey
Broomfield High School Principal



Letter of Transmittal

Date: May 23, 2017
To: Joseph Sleeper, Interim Superintendent
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2017-18 Proposed Budget

The ensuing document contains information and details regarding the 2017-18 Proposed Budget for fiscal year July 1, 2017 – June 30, 2018. The Board of Education is scheduled to approve the 2017-18 fiscal year budget on June 13, 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 2016 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 Rate in English Language Arts, Math, and COACT 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.

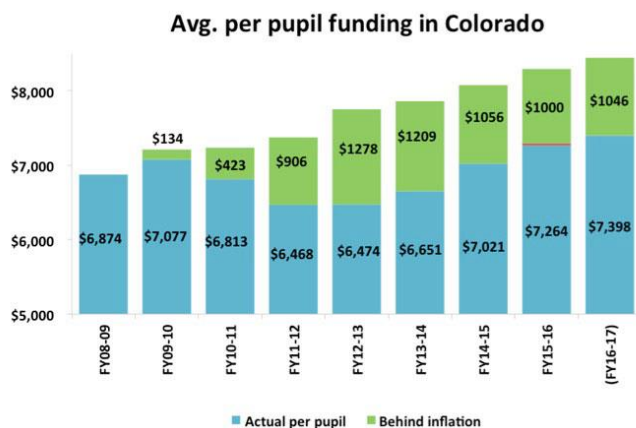
In 2000, Colorado voters passed Amendment 23 to help safeguard Colorado K-12 funding. The amendment guarantees that state per pupil funding must increase annually by no less than the rate of inflation as determined by state government.

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.



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)

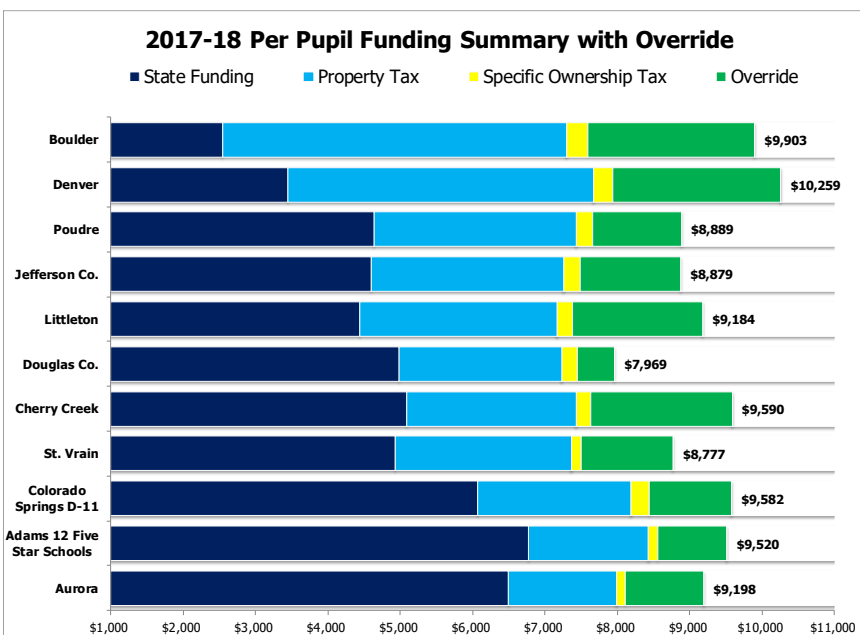
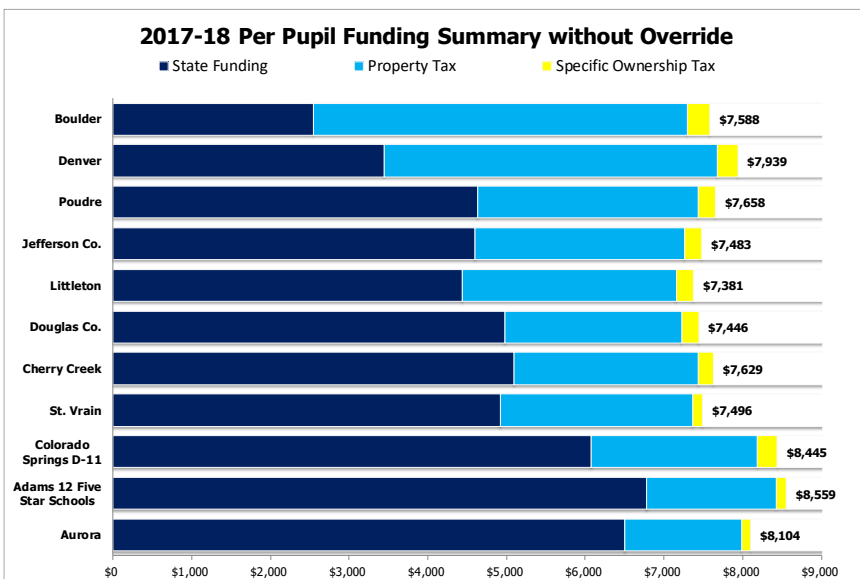
Who Determines How Much Funding Each School District Receives?

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 \$7,588 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.

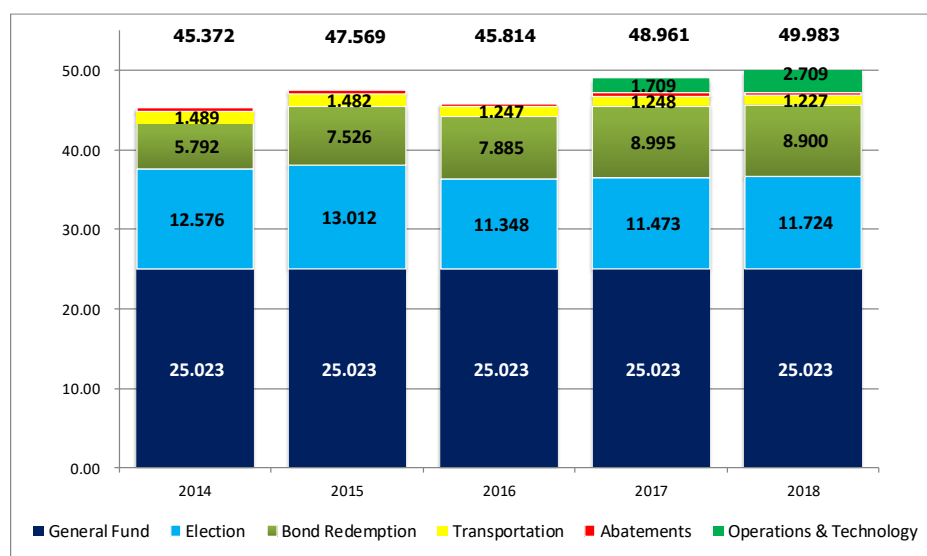


Understanding School Finance in Colorado (continued)

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 estimated at 49.983 mills, which is a 2.09 percent increase from the prior year. The mill levy is applied to assessed valuation which is estimated to increase in 2017-18 by 1.68 percent or approximately \$98.0M, from the prior year, net of tax incremental financing (TIF) agreements. General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 11.724 mills. The mill levy for abatements, refunds, and omitted property is 0.400 mills, bring the total General Operating Fund mill levy to 37.147 mills. The Bond Redemption Fund at 8.900 mills, the transportation mill levy at 1.227 mills, and the operations and technology mill levy at 2.709, bring the collective total mills for BVSD to 49.983 mills. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.



Notes:

- Total 2017 assessed valuation for the 2017-18 fiscal year is estimated at \$5,947,992,118.
- 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, 2016, the district reported general obligation bond indebtedness of \$560,290,000 (not including bond premiums) and long-term obligations for compensated absences of \$8,951,615. The annual principal and interest payments for fiscal year 2017 are \$44,606,943. The district will pay the last principal payment of existing debt on December 1, 2045.



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.

Doing the Math:

State law sets the property tax assessment rate. In the 2017 collection year, homeowners will pay an estimated assessment rate of 7.96 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

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

- The 7.2 percent of assessed value is calculated to be \$7,200. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,200 in value multiplied by 0.001 equals \$7.20 per mill.
- In 2018, the BVSD tax rate is estimated at 49.983 mills or \$359.80 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 \$1,449.51 in school taxes for each \$100,000 of taxable business property.

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.



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% between September 2015 and 2016, creating an additional 5,600 jobs, compared to a 2.7% increase in Colorado during that period. In September 2016, the Boulder County unemployment rate was 2.4% (not seasonally adjusted) compared to state unemployment of 3% and a national rate of 4.8% (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%, to just over 3,385 homes compared to the same period in 2015.



Economic Conditions and Outlook (continued)

Analysis of 2017 Economic Forecast (continued)

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% of the state total.

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;
Jessica Erickson, Longmont Economic Development Partnership;
Wendi Nafziger, Longmont Economic Development Partnership

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.



School Finance Act Funding

The funded pupil count 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. The funded pupil count refers to the number of full-time students enrolled in a district. 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 \$7,588 (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 \$226.8M, an increase of \$8.7M 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)	\$7,588
Funded Pupil Count:	x(FPC)	29,884.1

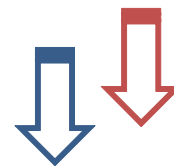
School Finance Act Funding: \$226,760,551

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$7,588
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding: (\$758,800)

**Fewer Students =
Fewer Dollars**



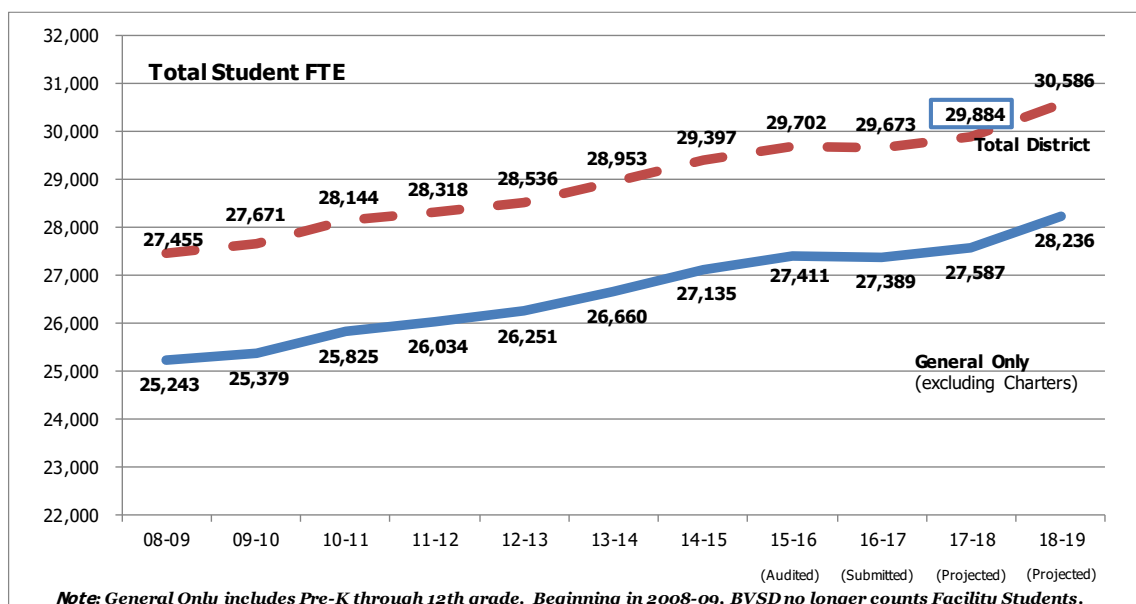
*Calculations may not be exact due to rounding



Enrollment FTE Projections

The 2017-18 enrollment FTE projections indicate an increase of 0.71 percent across the district, a total of 210.9 FTE. Charter total student FTE projections indicate an increase of 0.54 percent (12.4 FTE). Subsequently, non-charter schools (K-12 and online) projections indicate an increase of 0.72 percent, or 198.5 FTE, when compared to the 2016-17 unaudited actual student FTE. In 2018-19 projections are predicting positive growth however, the years beyond most likely will be a leveled trend. The following four charts show the historical change in BVSD enrollment.

Beginning in 2008-09, districts were no longer required to count students placed in out-of-district facilities. Pupil counts for students receiving instructional services at an approved facility school were submitted directly to the state by the facility school. In previous years' total student FTE, the number of facility students ranged from a low of 38 to a high of 70.



District-Wide Enrollment

The total number of BVSD students is projected to increase in the fall of 2017 by 212 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.

	COMPARISONS				
	2016-17 Revised Budget	2016-17 Unaudited Actual	2017-18 Proposed Budget	2016-17 Revised to 2017-18 Proposed	2016-17 Unaudited to 2017-18 Proposed
Total Funded Enrollment (Heads)	30,837.0	30,837.0	31,049.0	212.0 / 0.69%	212.0 / 0.69%
Total Funded Student Full Time Equivalent (FTE)	29,672.2	29,673.2	29,884.1	211.9 / 0.71%	210.9 / 0.71%



District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE is projected to increase by 197.5; the K-12 Charter School FTE is projected to increase by 12.4 student FTE; Special education and Colorado Preschool Program FTE is projected as having no change; and Online Student FTE is projected to increase by 1.0 FTE.

	2016-17 Revised Budget	2016-17 Unaudited Actual	2017-18 Proposed Budget	COMPARISONS	
				2016-17 Revised to 2017-18 Proposed	2016-17 Unaudited to 2017-18 Proposed
K-12 General FTE	26,960.0	26,960.9	27,158.4	198.4 / 0.74%	197.5 / 0.73%
K-12 Charter FTE*	2,284.2	2,284.3	2,296.7	12.5 / 0.55%	12.4 / 0.54%
Preschool FTE	351.0	351.0	351.0	0.0 / 0.00%	0.0 / 0.00%
Online FTE	77.0	77.0	78.0	1.0 / 1.30%	1.0 / 1.30%
Total Student Full Time Equivalent	29,672.2	29,673.2	29,884.1	211.9 / 0.71%	210.9 / 0.71%
Total Funded Pupil Count	29,672.2	29,675.7	29,884.1	211.9 / 0.71%	208.4 / 0.70%
*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 proposed preschool district-wide enrollment table below, there are 376.0 Colorado Preschool Program students and 293.0 special education students. The 2017 preschool enrollment includes zero 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.

	2016 Revised October Count	2016 Unaudited October Count	2017 Proposed October Budget	COMPARISONS	
				2016 Revised to 2017 Proposed	2016 Unaudited to 2017 Proposed
Colorado Preschool Program	376.0	376.0	376.0	0.0 / 0.00%	0.0 / 0.00%
Special Education	293.0	293.0	293.0	0.0 / 0.00%	0.0 / 0.00%
Not-eligible for funding	5.0	5.0	0.0	-5.0 / 0.00%	-5.0 / -100.00%
Tuition	298.0	298.0	307.0	9.0 / 3.02%	9.0 / 3.02%
Total PK Enrollment	972.0	972.0	976.0	4.0 / 0.41%	4.0 / 0.41%



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
5 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)
57 Total Schools

Athletic Fields

15 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 over 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.

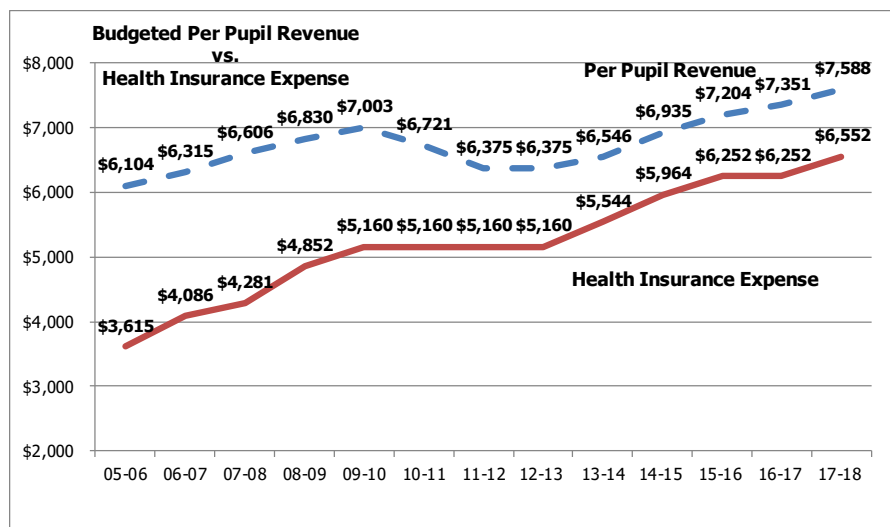


District Populations

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	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
CDE Preschool-12 Student Membership	29,526	29,780	30,041	30,546	30,908	31,247	31,189
Funded Membership	29,320	29,544	29,718	30,145	30,544	30,875	30,837
Student Membership Not Funded	206	236	323	401	364	372	352
English Language Learners	2,499	2,422	2,442	2,547	2,561	3,129	3,020
ELL % of Funded Membership	8.5%	8.2%	8.2%	8.4%	8.4%	10.1%	9.8%
Free/Reduced Lunch Status	5,377	5,567	5,633	5,674	6,188	6,836	6,488
FRL Status % of Funded Membership	18.3%	18.8%	19.0%	18.8%	20.3%	22.1%	21.0%
Talented & Gifted	3,825	3,973	4,129	4,330	4,443	4,629	3,913
TAG % of Funded Membership	13.0%	13.4%	13.9%	14.4%	14.5%	15.0%	12.7%
Out of District	2,190	2,211	2,158	2,337	2,426	2,488	2,516
OOD Students % of Funded Membership	7.5%	7.5%	7.3%	7.8%	7.9%	8.1%	8.2%
Special Education	2,733	2,866	2,825	2,874	3,028	3,152	3,345
SpEd Students % of Funded Membership	9.3%	9.7%	9.5%	9.5%	9.9%	10.2%	10.8%

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 11.1

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 is 3716.981. This is an increase of approximately 1.56 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	1769.763
Other Teachers*	128.286	130.877	142.517	152.856	152.604
Psychologists/Social Workers/OT/PT/Nurses	98.100	97.385	112.957	108.857	130.268
Admin/Principals	145.556	152.899	159.649	161.579	163.199
Professional Support	94.821	104.034	109.259	109.98	109.7605
Technical Support	55.112	54.112	53.762	51.262	51.813
Paraeducators/Liaisons/Monitors	553.257	535.164	548.841	544.380	542.776
Office/Administrative Support	239.310	243.678	241.409	242.350	246.527
Trades and Services	538.163	541.407	530.576	538.954	550.271
TOTAL FTE:	3,609.952	3,609.545	3,643.188	3,659.841	3,716.981

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



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).

Fund	Expenditures	Reserves	Transfers Out	Ending Balance	2017-18 Appropriation
<u>Operating Funds</u>					
General Operating Fund	\$ 280,552,341	\$ 17,678,053	\$ 46,033,028	\$ 2,482,901	\$ 346,746,323
Charter Schools	25,974,854	777,255	-	5,245,178	31,997,287
Technology Fund	3,239,021	97,171	-	541,357	3,877,549
Athletics Fund	3,224,949	96,748	-	-	3,321,697
Preschool Fund	5,693,550	170,806	-	-	5,864,356
Risk Management Fund	4,719,978	138,000	-	-	4,857,978
Community Schools Fund	6,867,173	206,015	1,002,756	2,716,358	10,792,302
Colorado Preschool Program	1,793,354	53,801	46,340	-	1,893,495
Operating Funds Sub-Total	\$ 332,065,220	\$ 19,217,849	\$ 47,082,124	\$ 10,985,794	\$ 409,350,987
<u>Special Revenue Funds</u>					
Food Services Fund	\$ 8,823,141	\$ 167,970	\$ -	\$ -	\$ 8,991,111
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	16,002,939	791,759	-	-	16,794,698
Operations & Technology Fund	16,267,056	447,750	-	-	16,714,806
Special Revenue Funds Sub-Total	\$ 60,593,136	\$ 1,407,479	\$ -	\$ -	\$ 62,000,615
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 57,405,212	\$ -	\$ -	\$ 45,641,139	\$ 103,046,351
Debt Service Fund Sub-Total	\$ 57,405,212	\$ -	\$ -	\$ 45,641,139	\$ 103,046,351
<u>Capital Project Funds</u>					
2014 Building Fund	\$ 146,428,143	\$ -	\$ -	\$ 98,955,672	\$ 245,383,815
Capital Reserve Fund	3,284,399	98,532	-	-	3,382,931
Capital Project Funds Sub-Total	\$ 149,712,542	\$ 98,532	\$ -	\$ 98,955,672	\$ 248,766,746
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 31,185,304	\$ 5,044,398	\$ -	\$ -	\$ 36,229,702
Dental Insurance Fund	2,491,500	469,279	-	-	2,960,779
Internal Service Funds Sub-Total	\$ 33,676,804	\$ 5,513,677	\$ -	\$ -	\$ 39,190,481
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 4,279,000	\$ -	\$ -	\$ 2,827,467	\$ 7,106,467
Pupil Activity Fund	9,900,000	-	-	3,419,556	13,319,556
Fiduciary Funds Sub-Total	\$ 14,179,000	\$ -	\$ -	\$ 6,247,023	\$ 20,426,023
GRAND TOTAL:	\$ 647,631,914	\$ 26,237,537	\$ 47,082,124	\$ 161,829,628	\$ 882,781,203

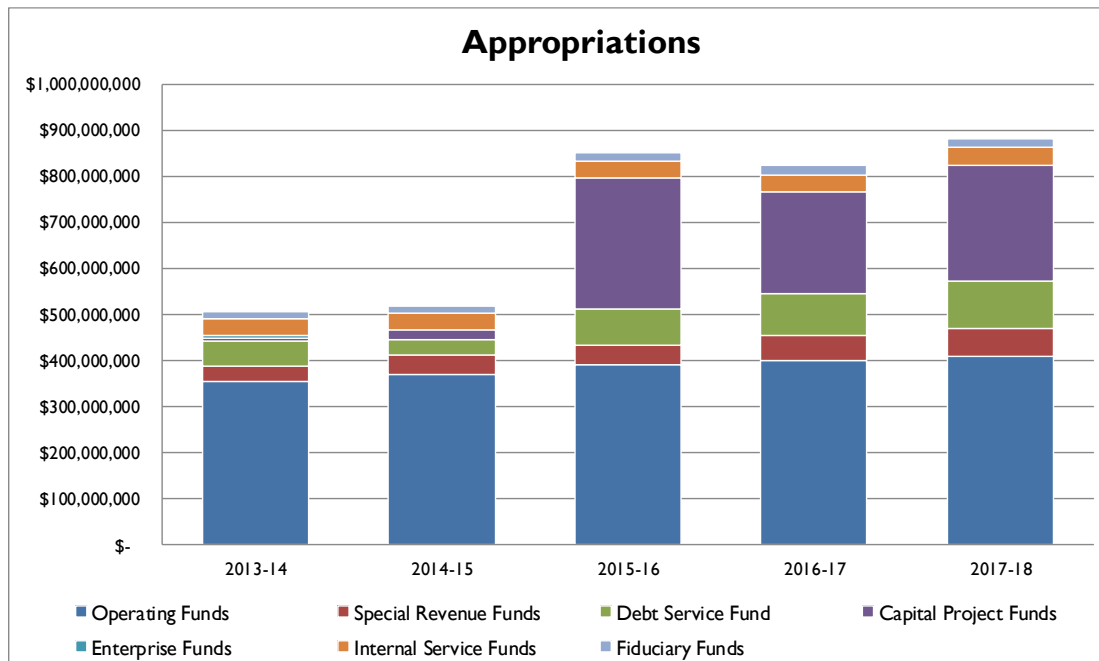


All Funds (continued)

Five Year Appropriations by Fund Type

Budget to Proposed 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	\$ 409,350,987
Special Revenue Funds	34,003,928	41,715,400	42,571,543	54,151,033	62,000,615
Debt Service Fund	53,125,109	36,086,524	79,455,553	90,779,290	103,046,351
Capital Project Funds	7,237,036	19,958,518	283,101,357	220,010,553	248,766,746
Enterprise Funds	6,709,644	-	-	-	-
Internal Service Funds	34,058,592	34,856,779	38,405,609	38,608,257	39,190,481
Fiduciary Funds	17,098,993	17,613,030	18,340,570	20,470,023	20,426,023
Total	\$506,902,299	\$519,809,554	\$851,959,217	\$824,195,895	\$882,781,203





All Funds Overview

General Operating Fund

An increase of per pupil funding estimated at \$237 per student along with a forecasted increase of 211.9 student full time equivalents, as compared to the 2016-17 Revised Adopted Budget. Total School Finance Act funding is estimated to increase by \$8.7M.

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

Athletics Fund

The Proposed Budget includes projected step, COLA, and PERA increases as well as 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.

Budget Categories

- Personnel: all payments to coaches and game workers
- Purchased Services: CHSAA officials, rentals, trainer fees
- Supplies/Equipment: uniforms, balls, pitching machines, helmet reconditioning
- Other: transportation, league dues, and entrance fees

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.



All Funds Overview (continued)

Athletics Fund (continued)

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.

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 include:

- 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

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.

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 95 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.

Risk Management Fund

Major costs in this fund are contributions for property, liability and workers' compensation insurance, and premiums for flood insurance. The required 2017-18 General Operating Fund allocation increased \$200K over the prior year, due to increases in workers' compensation, property and general liability costs. For each of these programs, the district participates in self-insurance pools. The annual premium contributions (to the pools) are based on our claims history.



All Funds Overview (continued)

Community Schools Fund

The Community Schools Fund will begin the fiscal year at \$2,546,447. 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. 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 higher revenues due to increased promotion to the advertising patrons. Preschool Care is a new program offered in 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 school in Erie. Compensation was calculated to allow for increases to COLA, steps, and PERA contributions. The Community Schools Fund will transfer \$1,002,756 to the General Operating 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			

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 a slight increase in funded FTE. Horizons K-8 is projected to increase 1.5 FTE, Boulder Prep 1.0 FTE, and Peak to Peak 2.0 FTE. Summit Middle School is projected to increase 5.0 FTE and Justice High 3.0 FTE, as compared to the previous year's submitted October Count. Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollment. Charter fund financials are completed by individual schools.



All Funds Overview (continued)

Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY18 from IDEA Part B. The FY18 allocation for IDEA Part B is expected to be similar to the amount received in FY17. Every Student Succeeds Act (ESSA) has replaced the NCLB; FY18 funding is expected to decrease by 14.0% in comparison to the FY17. Additional awards that continue to be funded include a School to Work Alliance Program, an Expelled and At-Risk Student Services Grant awarded in 2015 for a four-year period ending FY18, 21st Century Grant Cohort 7 for Alicia Sanchez funded over a five-year period FY16 through FY20, and a School Counselor Corps Grant for Nederland Middle/High School over a four-year period FY16 through FY19. In FY17 the district was awarded a School Counselor Corps Grant for a district-sponsored charter school, Justice High and a Student Re-engagement Grant for the benefit of Arapahoe Ridge Campus, Halcyon, Boulder Universal, and two district-sponsored charter schools - Boulder Prep and Justice High. The district will continue to pursue grant opportunities in various areas to improve programs.

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 Proposed 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.

Operations and 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 \$10.0M, which was used to offset operation and technology expenses. In 2017-18, the levy will increase by 1 mill, and generate an additional \$5.0M.

Food Services Fund

The Food Services Fund will begin the 2017-18 fiscal year with TABOR. The General Operating Fund transfer will increase to \$857,616 in the 2017-18 Proposed Budget, from \$595,446 in the 2016-17 Revised Budget, to cover COLA, step increases and increased insurance premium costs. Meal prices will not increase this year. The USDA reimbursement rates will not be published until July 2017, but are expected to increase by 2.5 percent. The summer food program will have 10 sites serving breakfasts and lunches and one site serving breakfasts and snacks. The food truck and vending machine operations continue to enhance sales at high schools, administrative offices, and events. Major costs of this fund are food and labor. Food costs are expected to stabilize at 40.0 percent of sales.



All Funds Overview (continued)

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.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2018 is estimated at 8.900 mills to provide the appropriate funding for the district's debt service obligations.

2014 Building Fund

The 2014 Building Fund includes the proceeds from the sale of \$250,000,000 in general obligation bonds on April 14, 2015. 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 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.

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.

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.



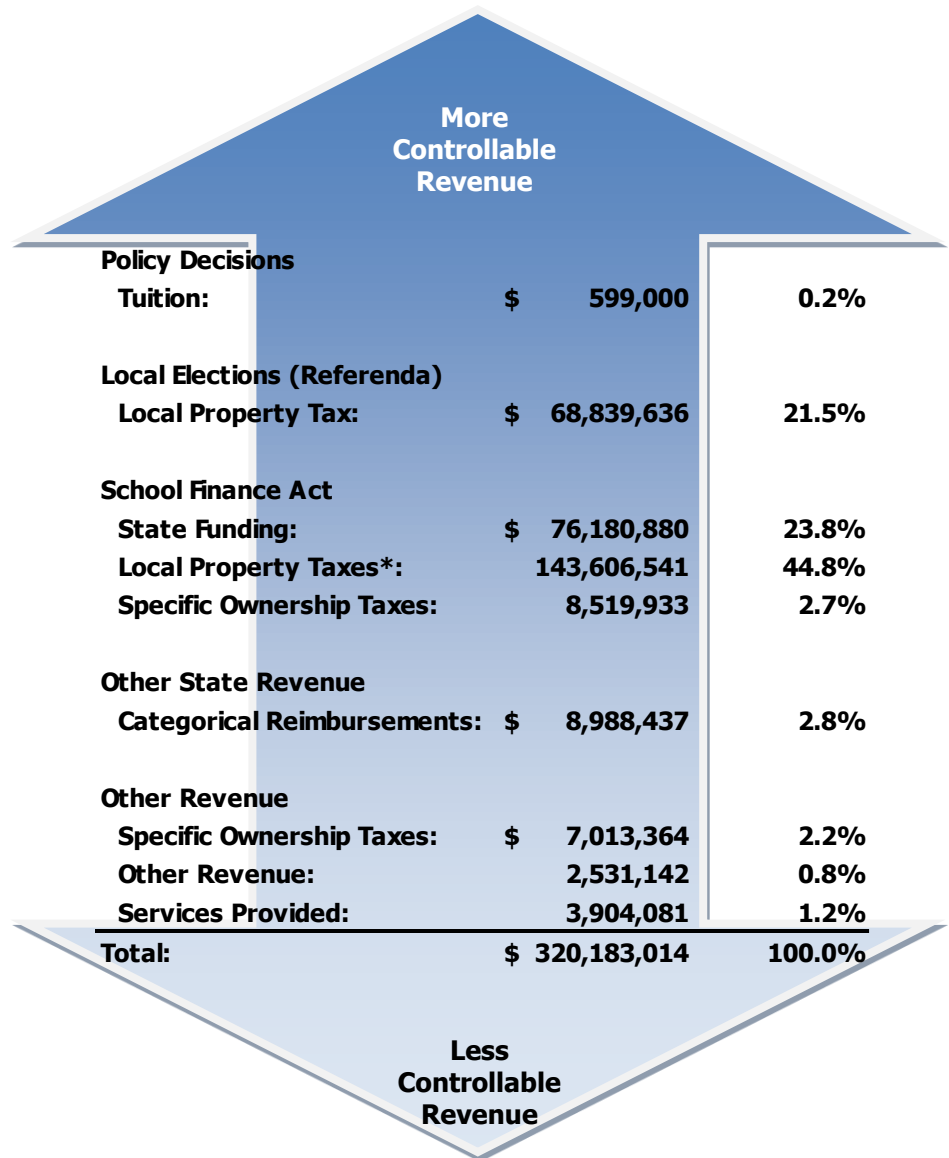
General Operating Fund

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 21.5 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 74.1 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 4.2 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: \$345.7M

- \$10.3M 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.
 - One-time revenue built in for Professional Development support.

2017-18 Total Expenditures: \$280.5M

- \$7.8M 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 expenses.
 - 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 expenses to the new fund.
 - One-time expenses for new materials and professional development, operational support and other fees, contracts and services.

2017-18 Total Reserves: \$17.7M

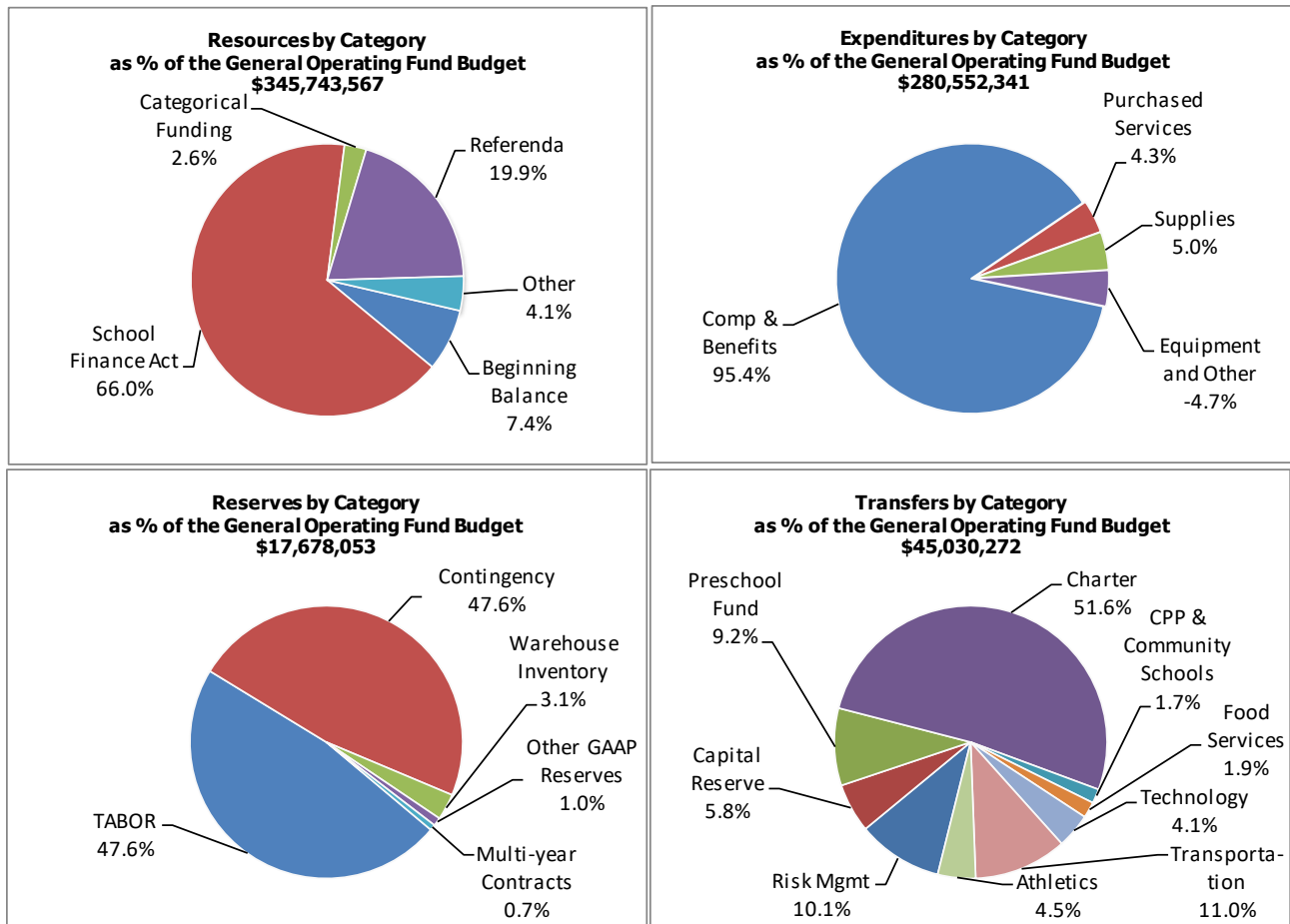
- An overall increase in expenses will result in an increase of required TABOR and contingency reserves.
- Increase in the reserve for a one-time GAAP Reserve.

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 PROPOSED BUDGET	% of Total
INSTRUCTION	\$165,045,104	\$173,416,402	\$184,517,824	\$190,434,835	\$201,178,707	71.72%
Regular Education	124,317,681	129,641,974	138,100,473	142,997,138	150,868,510	53.78%
Special Education	29,352,491	31,974,295	34,234,735	34,804,561	37,176,970	13.25%
Vocational Education	2,558,182	2,572,932	2,711,708	2,742,955	2,815,486	1.00%
Cocurricular Education and Athletics	1,108,876	1,117,442	1,216,187	1,209,497	1,246,425	0.44%
English Language Development						
Support Services	6,211,520	6,625,089	6,801,582	7,123,241	7,374,605	2.63%
Talented and Gifted Education	1,496,354	1,484,670	1,453,139	1,557,443	1,696,711	0.60%
INSTRUCTIONAL SUPPORT	\$21,810,970	\$21,592,228	\$22,868,811	\$24,259,907	\$25,139,364	8.96%
Student Services	11,576,256	11,047,364	10,964,162	12,158,889	12,230,290	4.36%
Instructional Staff Support	10,234,714	10,544,864	11,904,649	12,101,018	12,909,074	4.60%
SCHOOL ADMINISTRATION AND OPERATIONS	\$40,492,156	\$43,138,006	\$45,051,951	\$39,789,263	\$37,560,153	13.38%
School Administration	19,476,087	21,089,322	21,686,794	21,715,216	22,790,193	8.12%
Operations and Maintenance	21,016,069	22,048,684	23,365,157	18,074,047	14,769,960	5.26%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$15,437,650	\$17,254,076	\$18,981,045	\$18,266,091	\$16,674,117	5.94%
General Administration	2,657,020	3,865,095	3,919,822	3,759,084	4,078,973	1.45%
Business Services	4,146,557	4,047,840	4,223,164	4,702,390	4,198,705	1.50%
Central Services	8,634,073	9,341,141	10,838,059	9,804,617	8,396,439	2.99%
GRAND TOTAL	\$242,785,880	\$255,400,712	\$271,419,631	\$272,750,096	\$280,552,341	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 17-18 budgeted dollars for that program divided by the "17-18 Budget" for that Group (SRE).



General Operating Fund (continued)

Budget Adjustment Plan

The 2017-18 Proposed 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
Subtotal Changes In Carryover Funds	\$ (1,728,086)	
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
Remove Boulder Explore Funding	(328,836)	Boulder Explore
Subtotal Changes In Ongoing Funding	\$ 2,247,164	
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 K-4 English Language Arts Core Materials	2,400,000	District Wide
Add One-time Phonics and Phonological Awareness	400,000	District Wide
Add One-time Staffing Reserve	1,500,000	District Wide
Subtotal Changes in One-Time Funding	\$ 2,924,402	
Regular Instruction Total	\$ 3,443,480	
Student Support Services		
Remove 2015-16 Medicaid Program Carryover	\$ (1,528,692)	Nursing Services
Subtotal Changes In Carryover Funds	\$ (1,528,692)	
Add Ongoing Elementary Social-emotional Support (Counselors)	\$ 1,067,534	Elementary Schools
Subtotal Changes In Ongoing Funding	\$ 1,067,534	
Student Support Services Total	\$ (461,158)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs		
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 PASO Program - Statewide Parent Coalition	200,000	District-Wide
Add One-time ELPASO Program - Community Foundation	45,000	District-Wide
Add One-time Professional Development - Literacy	200,000	District-Wide
Subtotal Changes in One-Time Funding	\$ 333,974	
Instructional Support Programs Total	\$ 333,974	
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
Subtotal Changes in One-Time Funding	\$ (108,850)	
School Administration and Operations Total	\$ (108,850)	
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
Subtotal Changes In Carryover Funds	\$ (446,449)	
Add Ongoing Internal Credit for Operations and Technology Fund	\$ (6,223,324)	Operations and Info Technology
Add Ongoing Operations and Maintenance Services	500,000	District-Wide
Add Ongoing Utilities, Waste and Recycling Services	174,160	District-Wide
Add Ongoing Fees, Contracts & Services	101,724	District-Wide
Subtotal Changes in Ongoing Funding	\$ (5,447,440)	
Remove 2016-17 One-time Supplies, Fees, Contracts & Services	\$ (644,637)	District-Wide
Subtotal Changes in One-Time Funding	\$ (644,637)	
District-Wide Services/Central Administration Total	\$ (6,538,526)	
All Program Areas Total	\$ 7,868,920	



General Operating Fund (continued)

Summary of Changes in FTE

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

ADMINISTRATION CHANGES

604 LEGAL OFFICE	Change	0.400
Budget Reorganization - Compliance Specialist	0.400	
607 STRATEGIC INITIATIVES	Change	0.200
Budget Reorganization - Education Innovation Director from Bond	0.200	
634 LITERACY INSTRUCTION	Change	(0.012)
Budget Reorganization - Literacy Teacher to Instructional Specialist	(0.012)	
635 DISTRICT-WIDE INSTRUCTION	Change	1.900
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)	
643 ENVIRONMENTAL SERVICES	Change	3.750
Add Ongoing - Custodians	3.750	
698 HEALTH SERVICES	Change	7.600
Budget Reorganization - Behavioral Health Advocates	2.000	
Budget Reorganization - Licensed Practical Nurse	5.600	

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)	13.838
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SCHOOL CHANGES	Change
Staffing Formula - Elementary Teachers	(5.332)
Staffing Formula - Middle School Teachers	2.605
Staffing Formula - High School Teachers	10.689
Staffing Formula - Elementary Paras	(0.653)
Staffing Formula - Middle School Paras	0.166
Staffing Formula - High School Paras	0.536
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	(0.941)
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)	7.000
Budget Reorganization - Regular Teacher to Special Education Teacher	(1.000)
Budget Cut Redistribution - School Target 1 - FTE and SRA Redistribution	0.539

SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	25.011
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TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	38.849
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2017-18 REVISED BUDGET **2,768.182 FTE**



Capital Projects

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

2014 Building Fund

Summary

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



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

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. Impacts the district's operating budget – 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 is being built in the Erie community. Meadowlark school is set to open beginning 2017-18. The budget for the school is:

	Staff	Total Budget \$3,805,758	
		non-SRA	SRA
Regular Education:	21.675	\$ 2,085,568	\$ 42,610
Special Education:	7.366	584,723	1,200
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
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	500,640	3,341
Operations and Maintenance:	3.750	220,031	8,000
Health Room:	0.500	22,624	-
Utilities:	-	109,645	-
TOTALS:	41.045	\$ 3,737,420	\$ 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 Proposed 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.



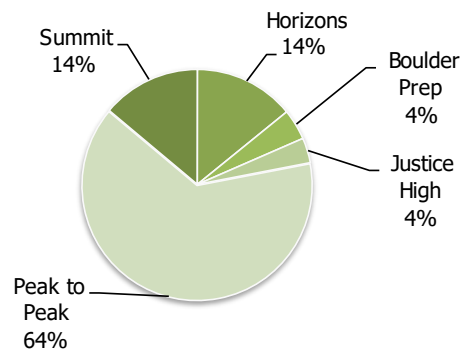
Charter School Fund

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	\$ 925,472	\$ 622,862	\$ 282,078	\$ 150,000	\$ 3,880,547
REVENUE:					
Per-Pupil Funding:	\$ 2,724,092	\$ 2,526,045	\$ 796,740	\$ 644,980	\$ 10,735,502
Override Election Revenue	830,902	804,604	241,681	103,903	3,358,189
Other State Revenue	29,336	75,405	19,952	19,423	335,285
Fundraising Revenue:	32,000	124,800	-	-	-
Athletic Fees	15,000	-	-	-	-
Instructional Fees	43,220	-	-	-	-
Misc. Revenue	-	110,000	20,000	-	2,047,414
CDE Capital Construction:	48,847	46,217	28,701	20,400	353,690
TOTAL REVENUE	\$ 3,723,397	\$ 3,687,071	\$ 1,107,074	\$ 788,706	\$ 16,830,080
TOTAL RESOURCES	\$ 4,648,869	\$ 4,309,933	\$ 1,389,152	\$ 938,706	\$ 20,710,627
TOTAL EXPENDITURES:	\$ 3,610,606	\$ 3,670,307	\$ 1,121,785	\$ 915,045	\$ 16,657,111
EMERGENCY RESERVE	\$ 110,742	\$ 106,868	\$ 33,212	\$ 23,661	\$ 502,772
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,721,348	\$ 3,777,175	\$ 1,154,997	\$ 938,706	\$ 17,159,883
ENDING BALANCE	\$ 927,521	\$ 532,758	\$ 234,155	\$ -	\$ 3,550,744
PROJECTED ENROLLMENT:	Summit 359.0	Horizons 332.9	Boulder Prep 105.0	Justice High 85.0	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 Proposed Budget has been developed in compliance with these fund balance requirements.



Compliance Statements

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

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

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

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

Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Document Summary

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

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

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

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

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

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

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

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

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

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

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2016, fiscal year-end, which is also available on the district's Business Services Division web page.



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Profile of the Government

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

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

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

BVSD provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Vocational 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.

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

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 3, 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, 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



Budget Development Process (continued)

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 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.

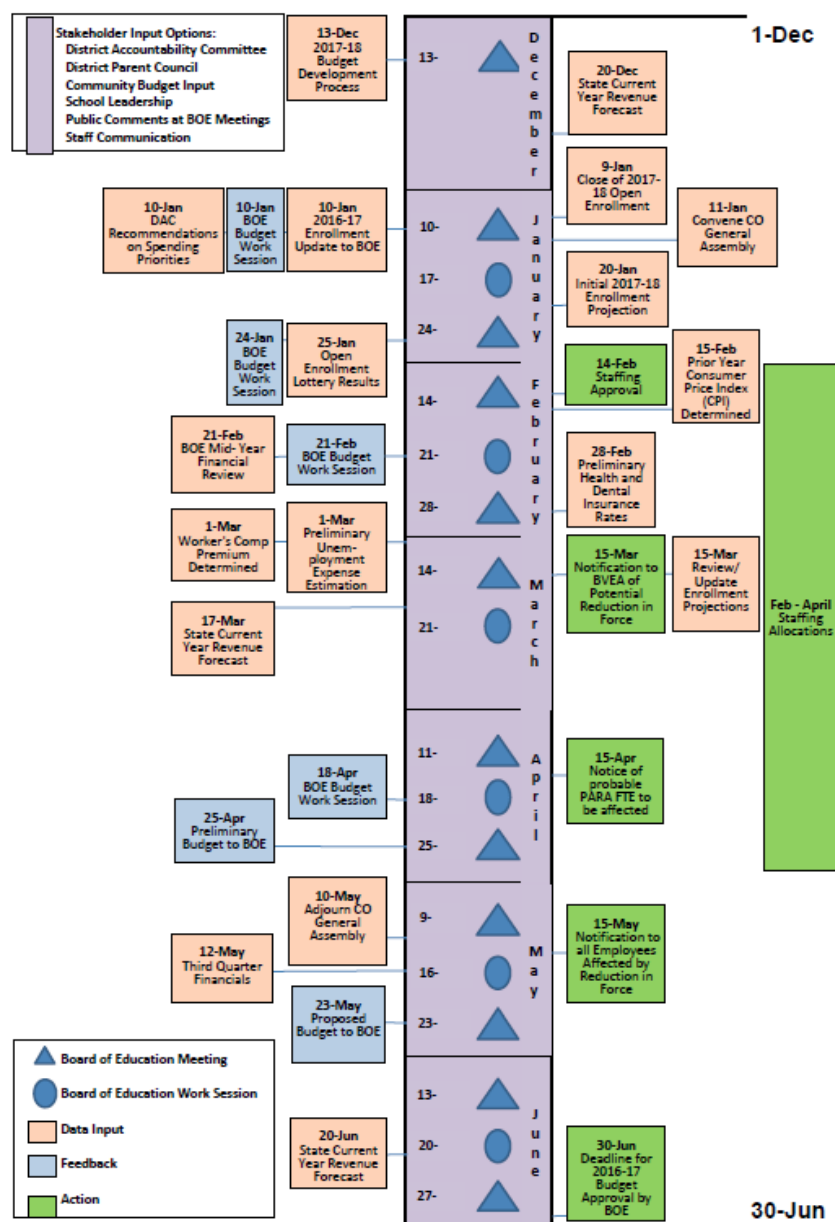


Budget Development Process (continued)

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.

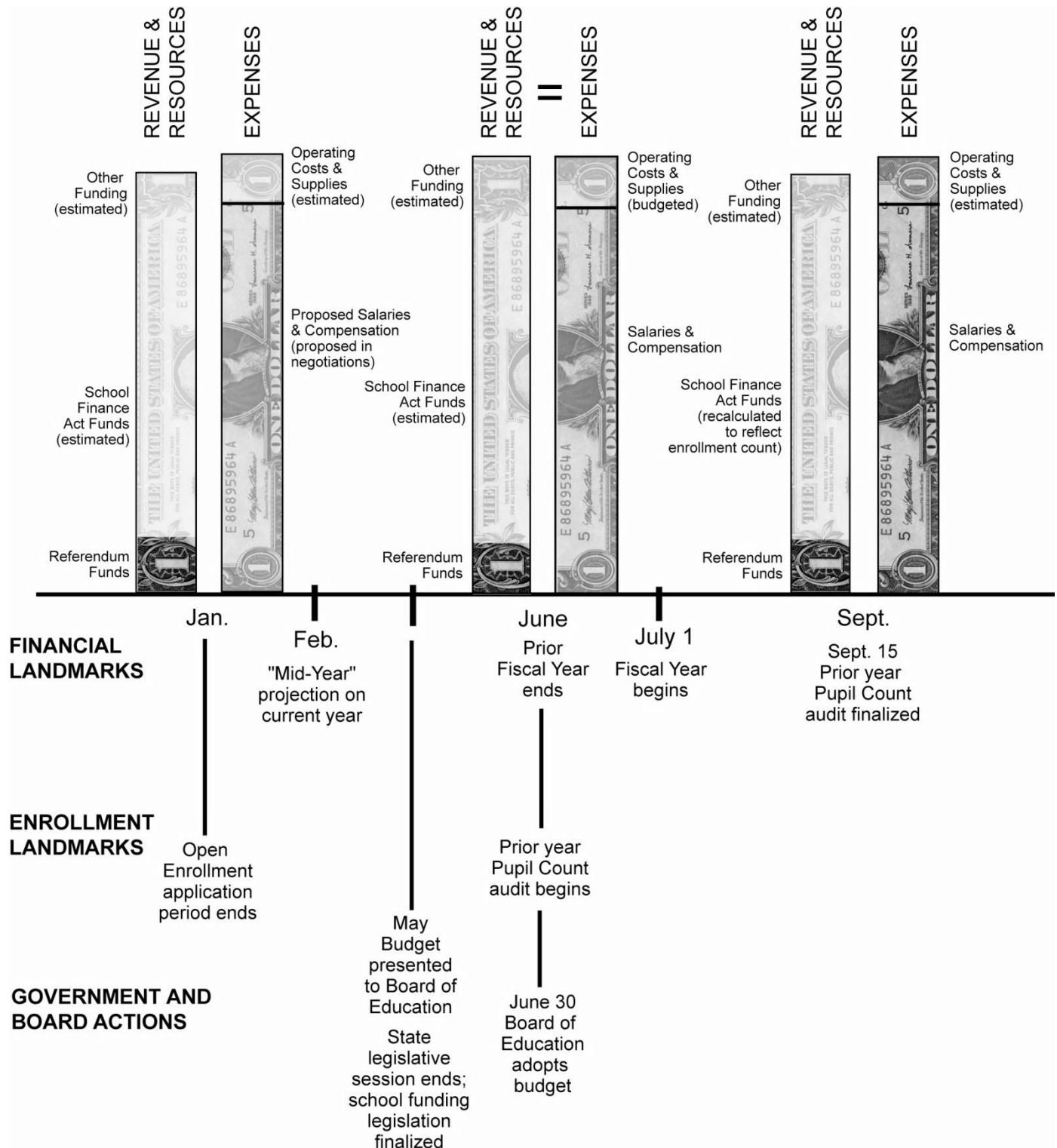
The following charts summarize the process, timelines, and decision points of the budget development process for both the proposed and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information 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



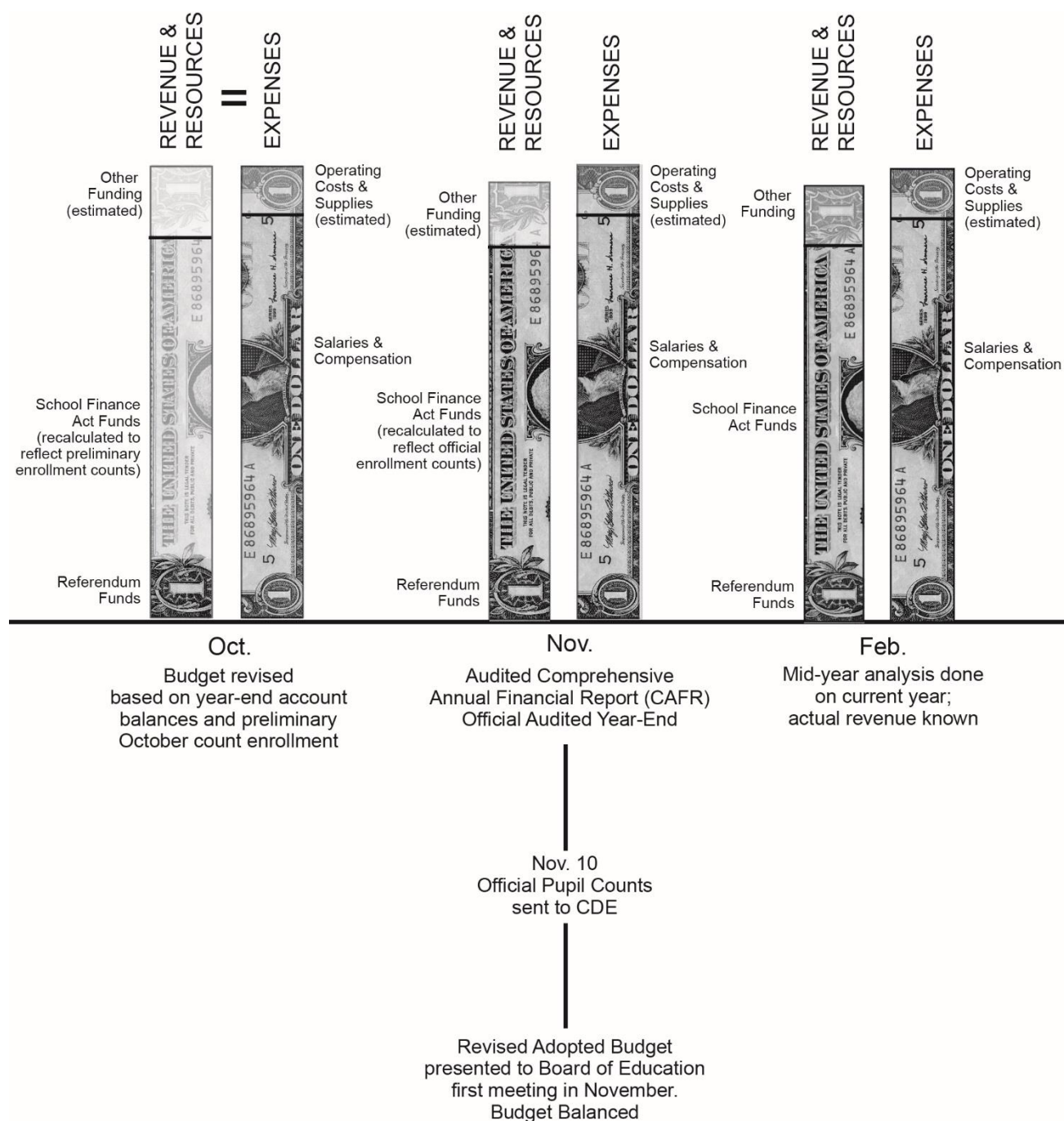


Budget Development Timeline





Budget Development Timeline (continued)





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.”



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

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



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, 2016, 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 will request 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, 2016, 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 Proposed Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

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

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

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

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 *FPP Handbook – Chart of Accounts*. These account code elements comprise the account string used for electronic data communications.

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

Operating Funds

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

Special Revenue Funds

- 21 = Food Services Fund
- 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 = Vocational/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:

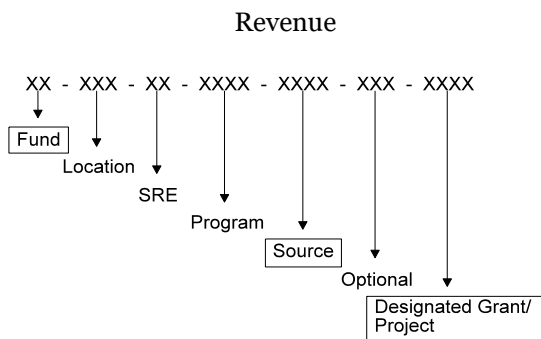
Revenue Dimensions

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.

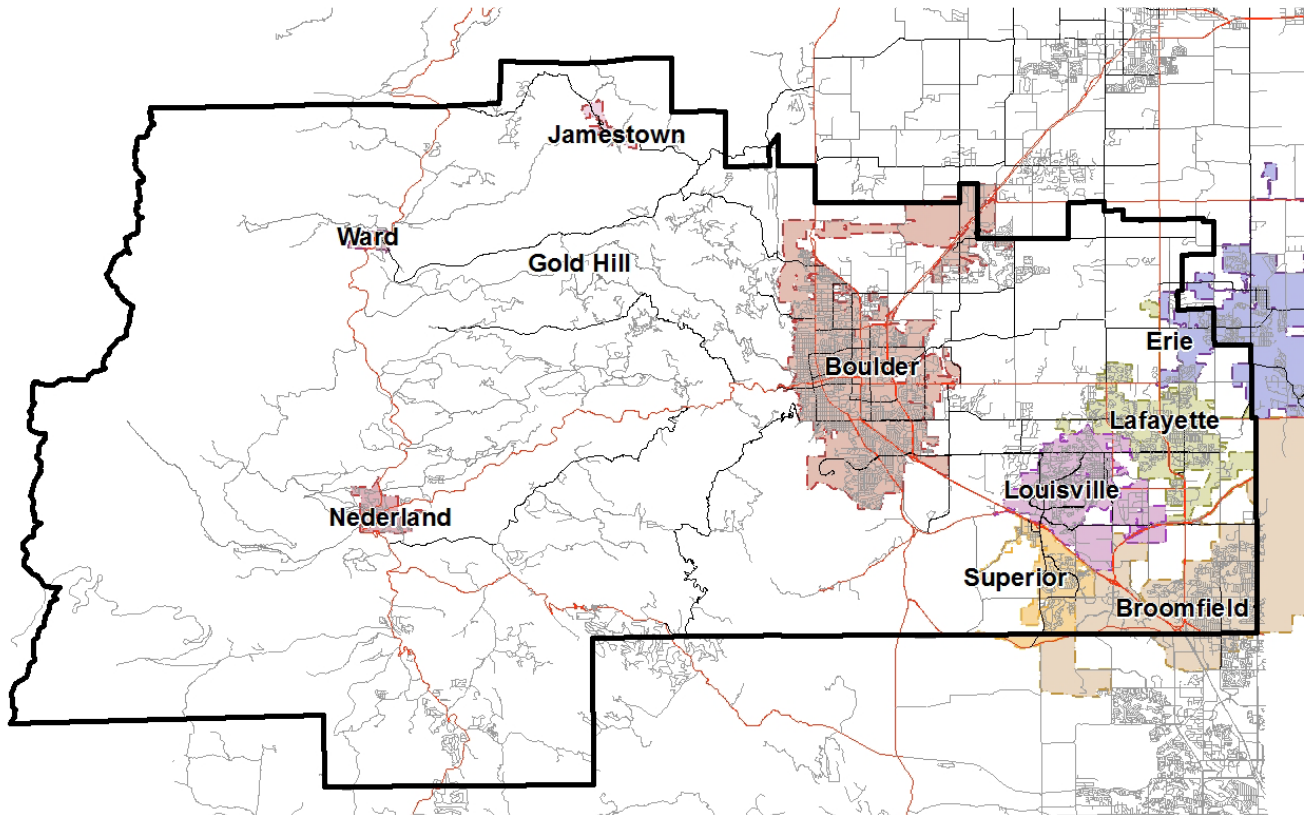




Facilities, Land/Buildings, Communities and Geographic Information

Communities

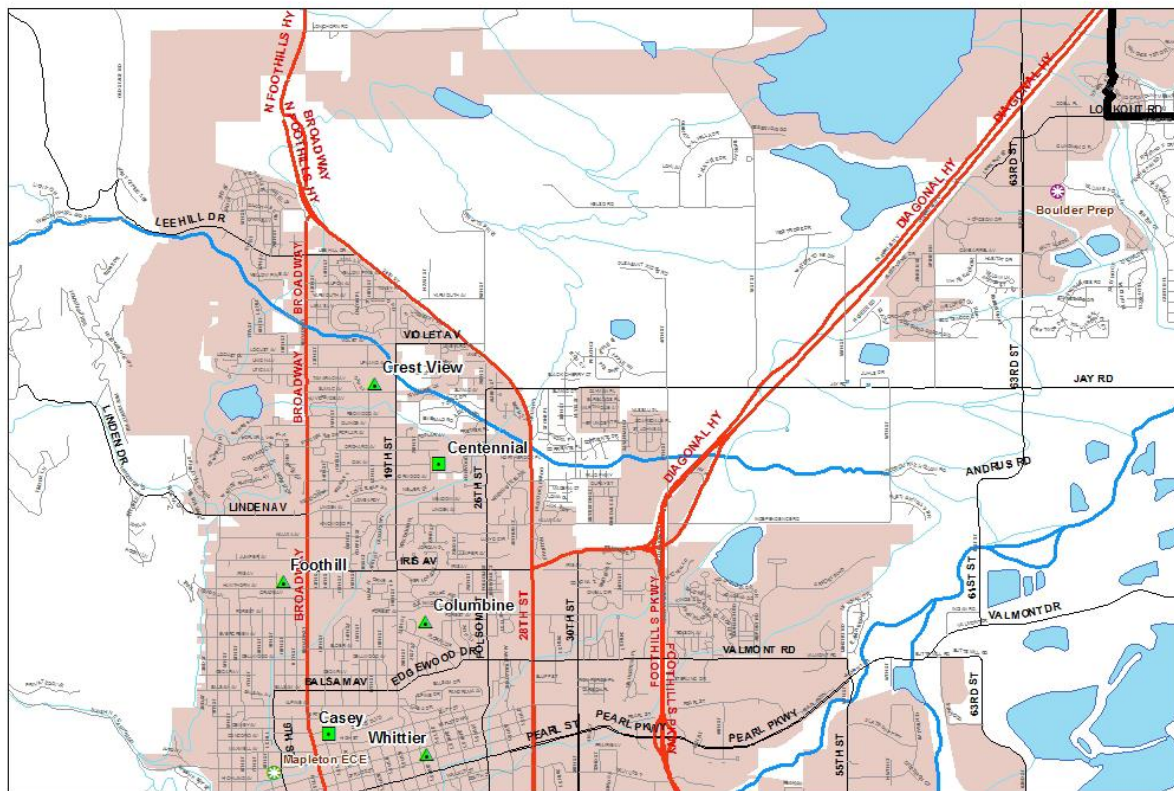
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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 is a representation of the current facilities of the Boulder Valley School District. It is not a legal document and should not be used for legal purposes. The map is for informational purposes only and is not a guarantee of accuracy. The map is subject to change without notice. The map is not a legal document and should not be used for legal purposes. The map is for informational purposes only and is not a guarantee of accuracy. The map is subject to change without notice.



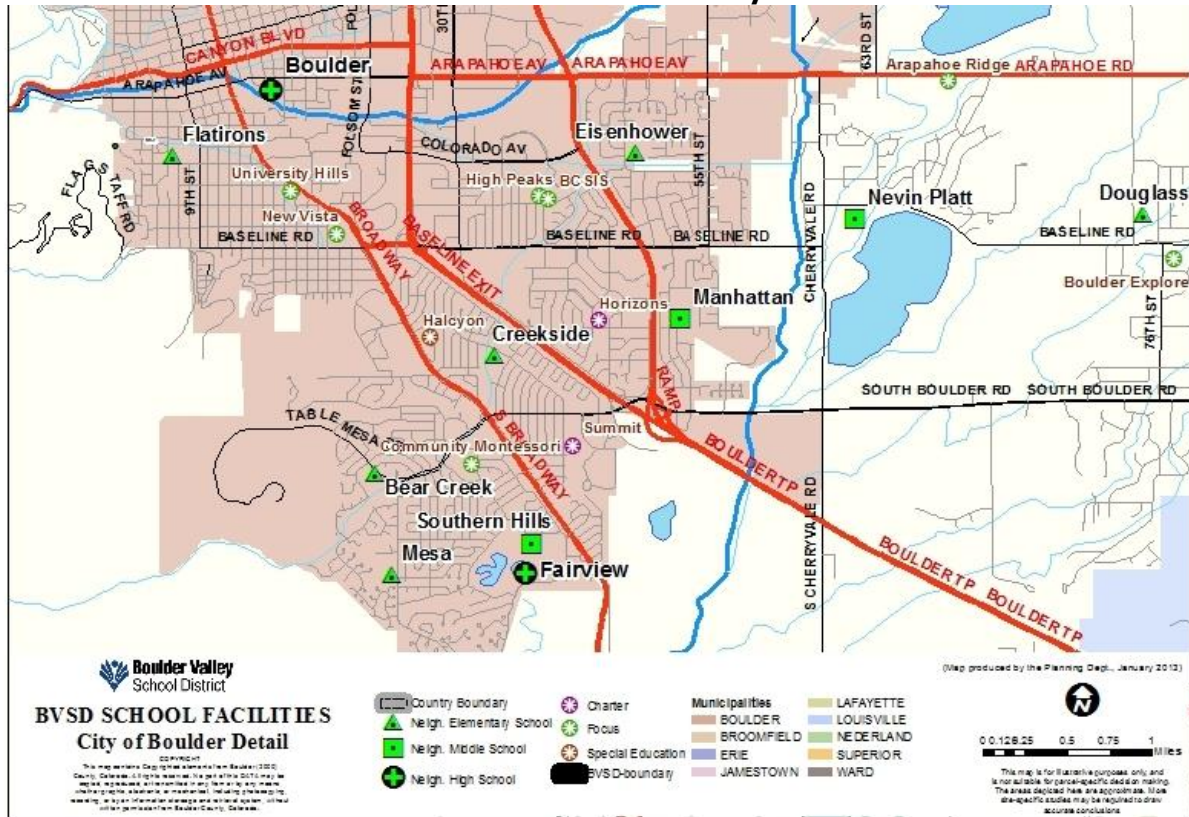
Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary
Mapleton Early Childhood Center



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

South Boulder County Area



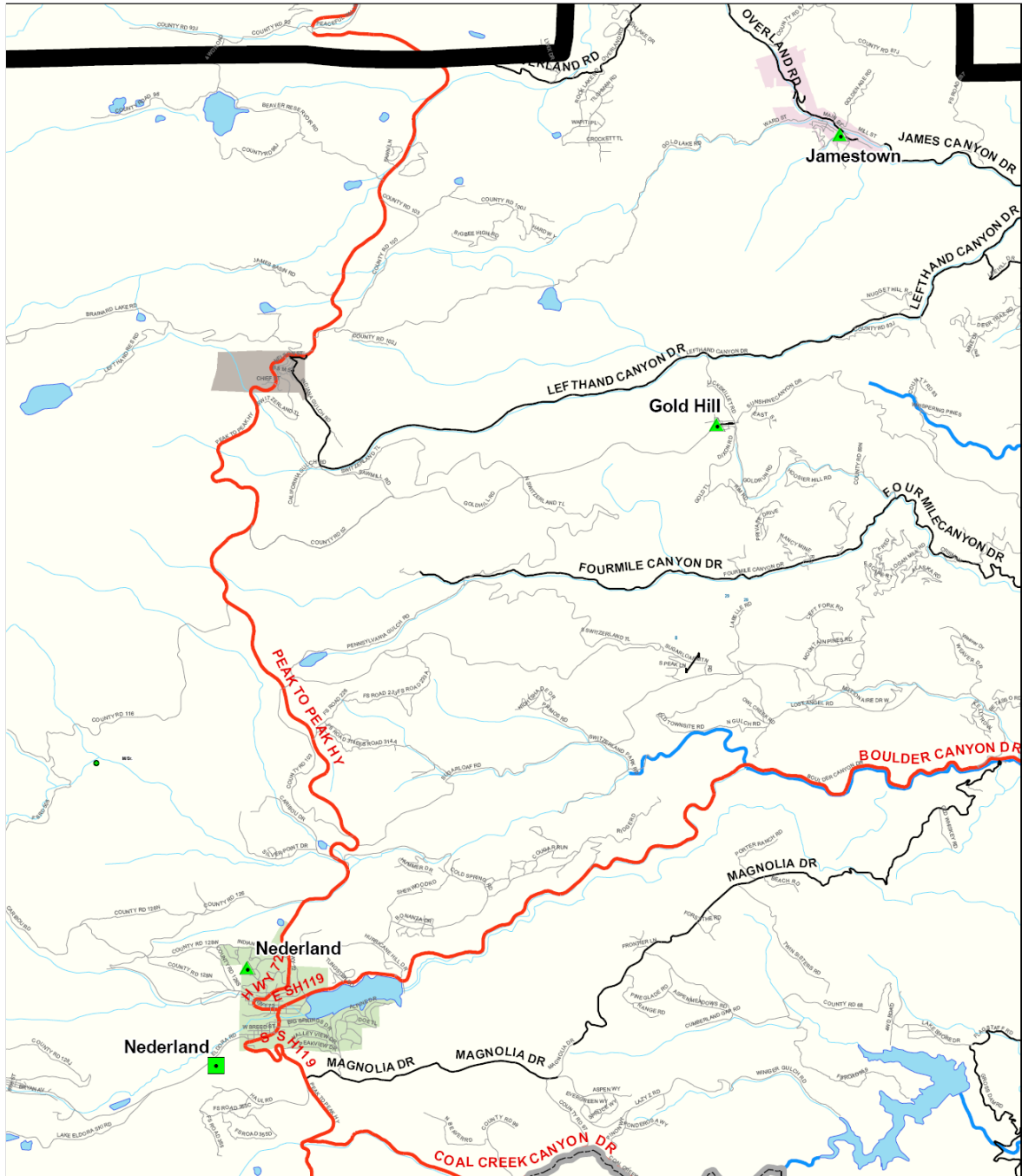
Boulder High
 Flatirons Elementary
 University Hill Elementary
 New Vista High
 Halcyon Middle/Senior
 Creekside Elementary
 Community Montessori
 Summit Middle
 Southern Hills Middle
 Bear Creek Elementary
 Mesa Elementary
 Fairview High

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



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

Mountain Area



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



OUR SCHOOL DISTRICT

Organizational Structure and Operating Departments..... 74

OUR SCHOOLS 97



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: Sam Fuqua

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)

Interim Superintendent: Joe Sleeper

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)

Assistant Superintendent of Human Resources: Shelly Landgraf

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 chief facilities officer's area of leadership for the following departments: Operations, Security, and Environmental Services; the Education Center; Maintenance; Transportation; and the Bond Program.

OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)

Department Head: Director of Operations & Environmental Services, Chris Wilderman

Purpose: This department provides district-wide substitute custodial services, custodial support services, laundry services, hazardous and non-hazardous waste management, security, crisis management, and environmental management services.

Indicators of Demand:

Substitute custodial support for approximately 160 FTE; management of waste removal services 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; management of crisis planning, crisis response and the Security Department.

EDUCATION CENTER BUILDING (971)

Department Head: Director of Operations & Environmental Services, Chris Wilderman

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 4.5 million square feet of BVSD facilities and 790 acres of grounds at 58 sites.



District Organizational Operating Departments (continued)

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 2013-14	Actual 2014-15	Estimated 2015-16
Student Rides Scheduled per day:	20,877	21,104	21,085
Total Student Transportation Miles:	2,345,358	2,389,904	2,349,094
Trips and Other Activities:	4,595	4,716	4,686
Total Activity trip Miles:	197,797	208,804	203,752
Sites Served:	70	70	70

BOND PROGRAM (644)

Department Head: *Director of Bond Program, 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. The master plan also calls for the construction of a new campus in Erie to serve grades preK-8; the rebuild of three existing schools and renovation of the central support campus.

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.



District Organizational Operating Departments (continued)

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

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.

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.

	2013-14 Actual	2014-15 Actual	2015-16 Actual
Indicators of Demand:			
Total Expenditures	\$392,591,057	\$405,146,248	\$ 497,136,118
Number of Funds	21	21	21

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.



District Organizational Operating Departments (continued)

MATERIALS MANAGEMENT (791)

Department Head: *Manager, Aaron Huffman*

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

Indicators of Demand:

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

DISTRICT PRINT SHOP/COPY CENTER (792)

Chief Financial Officer: Bill Sutter

Purpose: Associated with the Graphic Communications program, the training facility also functions as the district's production printing service.

Indicators of Demand:

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

ACCOUNTING SERVICES (690)

Department Head: *Director of Accounting, Justin Petrone*

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

	Actual <u>2013-14</u>	Actual <u>2014-15</u>	Actual <u>2015-16</u>
Indicators of Demand:			
Paychecks and Direct Deposit Notices Produced:	55,907	57,133	57,940
Accounts Payable Checks and ACH Notices Processed:	12,777	14,105	14,385
Invoices Paid:	76,917	76,385	75,608



District Organizational Operating Departments (continued)

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.

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.



District Organizational Operating Departments (continued)

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: *Grants Specialist, 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 2015-2016
Vision screening	18,334
Dental screening	736
Health room visits	119,740
Administered medication (daily)	1,295
Resource nurse case management families	7
Number of students with Top 10 chronic health conditions as required by CDE	5,321
Nurse involvement in IEPs	460
504 health care plans	251
Health care plans	1,537



District Organizational Operating Departments (continued)

INFORMATION TECHNOLOGY (689)

Chief Information Officer: Andrew Moore

Purpose: Provides services and support to schools and departments within the district for enterprise computer applications, desktop technology, data communications, educational technology (integration of technology into the instructional program), educational technology related staff development, technology planning, technical and user support, and computer maintenance/repair. Major areas of support and facilities include:

- Student information processing for grade reporting, attendance, scheduling, record keeping, transcripts, and transportation bus scheduling.
- Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing.
- District-wide data communications, networking (wireless/wired), e-mail, calendar, internet access, and internet services (parent communications, web communications, servers).
- Educational technology for classroom and lab use of technology in the curriculum, curriculum and technical planning, and all library systems.
- Technical support, user support, maintenance and repair of all district computers, printers, peripherals, and networks. (Approximately 11,000 computers, 6000 Chromebooks, 1500 projectors, 4500 phones, 100 miles of fiber, 42TBs of data, 300 servers.)
- Community liaison for technology, donations, grants and partnerships.

TELECOMMUNICATIONS (793)

Chief Information Officer: Andrew Moore

Purpose: Provides support for all district telecommunications service, including telephone and data communication lines (copper and fiber), telephone installation, changes, and maintenance repair.

Goals for the Information Technology Division:

- In partnership with the iTAC, develop a three year strategy for IT.
- Maintain and grow the Ed Tech 21st Century Cohort strategy to realize vision of ETLC.
- Complete the upgrade of the outdated SAN (Storage) infrastructure.
- In partnership with Business Services and Operations, develop a plan for Disaster Recovery and Business Continuity Planning (DR/BCP).
- In partnership with Planning and Assessment develop the plan to implement Business Intelligence/Data Warehouse for student/staff metrics and analytics.
- Continue the efforts to improve IT communications and make them more proactive.
- Develop and publish both Applications and Servers catalogs to better understand business and system ownership/usage.
- Mature our virtualization environment to include high availability Microsoft Hyper-V, which will reduce future capital, costs for VMWare upgrades.
- Upgrade to Microsoft SCCM 2012 (System Center Configuration Manager) to better manage the 11,000 PCs within the district.
- Implement Microsoft SCSM (System Center Service Manager) to modernize Service Desk ticket tracking, manage our assets better, and eliminate the cost of Heat.
- Implement a preschool data system.
- Implement a new state sponsored IEP system.
- Develop plans to transition to a paperless environment for HR.



District Organizational Operating Departments (continued)

TELECOMMUNICATIONS (793) (continued)

- Upgrade the wireless infrastructure at the middle and high school levels to allow for roughly 2 devices per staff/student to be connected at any one time and resolve any wireless reliability issues.
- Implement a Virtual Desktop Infrastructure (VDI) in order to provide customers with access to their desktop and programs from anywhere in the District and to minimize hardware maintenance and energy costs.
- Replace batteries in all UPSs in closets as they are at the end of their lifetime.
- Replace the current Food Services Point of Sale system to include online payment processing.
- Implement new online payment processing system for course fees and optional purchases.
- Make standardized testing scores accessible in our current information system, Infinite Campus, including TCAP, COACT, AP, SAT, and ACT.
- Strategize, research and develop an Educational Technology Core Software list that is cross curricular, blooms taxonomy of creativity, collaboration, communication, and critical thinking. Selection of cloud-based software will allow 24 x 7 access for students and is device-friendly, meaning it can be used on most all technology devices.
- Continue to support the implementation of 21st Century librarians through the creation of a website that exemplifies 21st Century librarian skills. This is in collaboration with our Library Advisory Council/Educational Technology visioning plan and Colorado Department of Education Library Services.

STRATEGIC INITIATIVES (607)

Assistant Superintendent of Strategic Initiatives: Leslie Arnold

Purpose: Strategic Initiatives will provide primary leadership for the school district strategic planning process. The department will collaborate with other district administrators to implement the priority actions in the strategic plan and achieve the district vision, mission, and goals. The strategic initiatives, The Success Effect, will align with innovation learning standards established for the district facility master plan and bond construction projects.

Indicators of Demand: BVSD has been engaged in a comprehensive community based planning process over the past two years and established a vision, mission, goals, and strategic plan. Implementation of The Success Effect will ensure student success by preparing students for 21st Century college/career expectations.

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.

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 summer of 2015, BVSD will engage in an educational innovation visioning process which will establish a vision for innovative school buildings that will identify overall functions that are essential to the 21st century educational experience and develop essential design elements and guidelines for learning spaces that foster innovative instructional practices for group, team and individual learning.



District Organizational Operating Departments (continued)

PARENT AND FAMILY PARTNERSHIPS (635)

Department Head: *Director of Parent and Family Partnerships, Madeleine Case*

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)

Boulder Explore (508)

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: TBD

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: *Director of Student Support, Andy Tucker*

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*

Purpose: Under federal and state regulations the Boulder Valley School District is required to provide special education services to preschool age children (eligibility begins on the child's third birthday) residing within the BVSD boundaries at no cost to the school. BVSD is also a recipient of Colorado Preschool Program funding which supports tuition free enrollment for three and four year old children who are educationally at risk. BVSD also offers a tuition based program with a sliding fee scale for families who do not qualify for special education or CPP enrollment.

Indicators of Demand:

- October 1 and November 1 count dates
- Tuition Lottery and wait lists maintained throughout the year
- Annual Child Find evaluation data



District Organizational Operating Departments (continued)

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

Assistant Superintendent for School Leadership: Marc Schaffer

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 Bludorn, 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)

Assistant Superintendent Instructional Services & Equity: TBD

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)

Assistant Superintendent Instructional Services & Equity: TBD

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, 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: *Director of Student Success, Jennifer Barr*

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

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

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

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

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

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



District Organizational Operating Departments (continued)

ADVANCED ACADEMIC SERVICES (614)

Department Head: *Director of Student Success, Jennifer Barr*

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.



OUR SCHOOLS

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School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior, & K-12	Principal	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	305	Aspen Creek K-8	Tracy Stegall	870
Bear Creek	Kent Cruger	423	Eldorado K-8	Robyn Hamasaki	845
Birch	Tanya Santee	374	Halcyon	Matthew Dudek	16
Coal Creek	John Kiemele	417	Meadowark	Brent Caldwell	477
Columbine	Bianca Gallegos	477	Monarch K-8	Robin Techmanski	830
Community Montessori	Shannon Minch	246	Nederland Middle/Senior	Carrie Yantzer	263
Creekside	Francine Eufemia	271	Boulder Universal	Diana Gamboa	78
Crest View	Hollene Davis	603		Total	3,379
Douglass	Jonathan Wolfer	422			
Eisenhower	Brady Stroup	419	Middle Schools (6-8)	Principal	
Emerald	Samara Williams	343	Angevine	Mike Medina	703
Fireside	Christa Keppler	427	Broomfield Heights	Chris Meyer	538
Flatirons	Scott Boesel	239	Casey	Justin McMillan	669
Foothill	Lisa Schuba	513	Centennial	John McCluskey	620
Gold Hill	Josh Baldner	27	Louisville	Ginny Vidulich	640
Heatherwood	Genna Jaramillo	352	Manhattan School of Arts & Academics	John Riggs	449
High Peaks	Jeannie Tynecki	287	Nevin Platt	Theo Robison III	636
Jamestown	Scott Boesel	17	Southern Hills	Chavonne Gloster	548
Kohl	Mike Lowe	439		Total	4,803
Lafayette	Stephanie Jackman	437			
Louisville	Jeff Miller	577	High Schools (9-12)	Principal	
Mesa	Josh Baldner	273	Arapahoe Campus	Joan Bludorn	98
Nederland	TBD	251	Boulder	James Hill	2,012
Escuela Bilingüe Pioneer	Guillermo Medina	434	Broomfield	Ginger Ramsey	1,627
Barnard D. Ryan	Tobey Bassoff	430	Centaurus	Dan Ryan	1,235
Sanchez International	Lora de la Cruz	342	Fairview	Donald Stensrud	2,190
Superior	Jennifer Bedford	442	Monarch	Neil Anderson	1,749
University Hill	Ina Rodriguez-Myer	428	New Vista	Kirk Quitter	294
Whittier International	Sarah Oswick	410		Total	9,205
Total		10,625	Charter Schools	Principal	
			Boulder Preparatory High	Lili Adeli	105
			Horizons K-8	TBD	348
			Peak to Peak K-12	Kyle Mathews	1,445
			Summit Middle	Adam Galvin	359
			Justice High	TJ Cole	85
			Total	2,342	
			Other (Contracted, CPP, SPED)		695
			Total District Enrollment		31,049

Note: Projected number of students to be enrolled for 2017-18
 Principals listed are as of July 1, 2017



Our Schools (continued)

Elementary School Budgets

119 BEAR CREEK ELEMENTARY			
	Staff	Total Budget \$3,173,168 non-SRA	SRA
Regular Education:	22.000	\$ 2,116,593	\$ 13,416
Special Education:	5.398	367,618	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.266	11,178	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	926
Library Services:	1.000	107,280	-
School Administration:	3.250	312,395	578
Operations and Maintenance:	2.000	123,421	1,000
Health Room:	0.563	25,475	-
Utilities:	-	93,288	-
TOTALS:	34.477	\$ 3,157,248	\$ 15,920

120 BIRCH ELEMENTARY			
	Staff	Total Budget \$3,079,575 non-SRA	SRA
Regular Education:	21.102	\$ 1,993,820	\$ 22,047
Special Education:	4.456	340,089	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	1.000	101,672	-
Talented & Gifted Education:	0.235	9,875	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	6,859
Library Services:	1.000	106,679	-
School Administration:	3.050	268,567	-
Operations and Maintenance:	2.000	124,806	3,226
Health Room:	0.500	22,624	-
Utilities:	-	79,311	-
TOTALS:	33.343	\$ 3,047,443	\$ 32,132

124 COLUMBINE ELEMENTARY			
	Staff	Total Budget \$4,542,952 non-SRA	SRA
Regular Education:	28.789	\$ 2,675,847	\$ 40,204
Special Education:	3.417	336,199	300
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	5.400	551,531	-
Talented & Gifted Education:	0.829	72,634	500
Student Services:	-	-	-
Instructional Staff Support:	-	-	2,398
Library Services:	1.000	138,237	-
School Administration:	3.775	367,868	9,326
Operations and Maintenance:	2.500	149,351	5,850
Health Room:	0.563	24,374	-
Utilities:	-	168,333	-
TOTALS:	46.273	\$ 4,484,374	\$ 58,578

127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,083,154 non-SRA	SRA
Regular Education:	29.866	\$ 2,875,482	\$ 17,784
Special Education:	1.962	176,599	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	2.300	234,397	-
Talented & Gifted Education:	0.356	14,522	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	803
Library Services:	1.000	132,036	-
School Administration:	4.125	343,939	-
Operations and Maintenance:	2.750	160,997	1,828
Health Room:	0.625	27,056	-
Utilities:	-	97,711	-
TOTALS:	42.984	\$ 4,062,739	\$ 20,415

130 DOUGLASS ELEMENTARY			
	Staff	Total Budget \$2,767,133 non-SRA	SRA
Regular Education:	19.902	\$ 1,916,734	\$ 9,321
Special Education:	2.459	217,979	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.255	10,716	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	107,280	-
School Administration:	3.125	299,901	-
Operations and Maintenance:	2.000	109,427	-
Health Room:	0.563	26,124	-
Utilities:	-	69,651	-
TOTALS:	29.304	\$ 2,757,812	\$ 9,321

131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$3,719,481 non-SRA	SRA
Regular Education:	24.465	\$ 2,284,092	\$ 41,149
Special Education:	6.037	515,704	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	2.700	275,764	-
Talented & Gifted Education:	0.228	9,300	-
Student Services:	0.366	17,964	-
Instructional Staff Support:	-	-	2,000
Library Services:	0.250	21,257	-
School Administration:	3.425	341,758	2,540
Operations and Maintenance:	2.000	121,532	3,250
Health Room:	0.500	23,201	-
Utilities:	-	59,970	-
TOTALS:	39.971	\$ 3,670,542	\$ 48,939



Our Schools (continued)

Elementary School Budgets (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,112,925 non-SRA	SRA		Total Budget \$3,432,806 non-SRA	SRA	
Regular Education:	20.900	\$ 2,010,638	\$ 17,008	24.900	\$ 2,329,954	\$ 36,328	
Special Education:	4.452	297,339	-	3.209	280,828	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	-	-	
English Language Development:	1.200	122,295	-	1.700	173,612	-	
Talented & Gifted Education:	0.250	10,506	-	0.243	10,212	602	
Student Services:	-	-	100	0.366	20,706	-	
Instructional Staff Support:	-	-	1,080	-	-	3,570	
Library Services:	1.000	97,081	-	0.500	53,040	-	
School Administration:	3.000	272,198	680	3.125	270,726	251	
Operations and Maintenance:	2.500	153,156	1,000	2.500	152,590	7,020	
Health Room:	0.563	22,030	-	0.500	20,117	-	
Utilities:	-	107,814	-	-	73,250	-	
TOTALS:	33.865	\$ 3,093,057	\$ 19,868	37.043	\$ 3,385,035	\$ 47,771	

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$2,005,555 non-SRA	SRA		Total Budget \$3,488,051 non-SRA	SRA	
Regular Education:	14.039	\$ 1,333,457	\$ 7,105	24.484	\$ 2,349,803	\$ 13,020	
Special Education:	1.250	115,149	-	4.877	320,669	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	-	-	
English Language Development:	-	-	-	0.700	71,700	-	
Talented & Gifted Education:	0.151	6,159	-	0.311	13,069	-	
Student Services:	-	-	-	-	-	-	
Instructional Staff Support:	-	-	715	-	-	830	
Library Services:	0.500	59,486	-	1.000	124,518	-	
School Administration:	3.000	290,724	385	3.250	283,868	-	
Operations and Maintenance:	1.750	103,342	842	3.000	178,901	3,041	
Health Room:	0.500	23,201	-	0.563	24,374	-	
Utilities:	-	64,990	-	-	104,258	-	
TOTALS:	21.190	\$ 1,996,508	\$ 9,047	38.185	\$ 3,471,160	\$ 16,891	

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$327,294 non-SRA	SRA		Total Budget \$2,909,699 non-SRA	SRA	
Regular Education:	2.268	\$ 224,782	\$ 2,848	18.760	\$ 1,834,358	\$ 21,689	
Special Education:	0.400	30,110	-	6.210	452,715	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	-	-	
English Language Development:	-	-	-	-	-	-	
Talented & Gifted Education:	0.014	588	-	0.219	9,203	-	
Student Services:	-	-	-	-	-	-	
Instructional Staff Support:	-	-	26	-	-	3,000	
Library Services:	-	-	54	1.000	73,441	-	
School Administration:	0.350	33,335	-	3.000	245,886	300	
Operations and Maintenance:	0.250	12,660	1,072	2.500	151,078	5,308	
Health Room:	0.150	6,495	-	0.500	23,201	-	
Utilities:	-	15,324	-	-	89,520	-	
TOTALS:	3.432	\$ 323,294	\$ 4,000	32.189	\$ 2,879,402	\$ 30,297	



Our Schools (continued)

Elementary School Budgets (continued)

147 JAMESTOWN ELEMENTARY			
	Staff	Total Budget \$316,794	
		non-SRA	SRA
Regular Education:	2.268	\$ 224,782	\$ 4,000
Special Education:	0.200	15,055	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.012	504	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	0.350	34,476	-
Operations and Maintenance:	0.250	15,719	-
Health Room:	0.150	6,894	-
Utilities:	-	15,364	-
TOTALS:	3.230	\$ 312,794	\$ 4,000

150 KOHL ELEMENTARY			
	Staff	Total Budget \$3,353,759	
		non-SRA	SRA
Regular Education:	22.000	\$ 2,123,560	\$ 14,506
Special Education:	6.711	530,754	1,400
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.267	11,221	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	126,639	-
School Administration:	3.375	307,878	500
Operations and Maintenance:	2.500	147,081	4,800
Health Room:	0.375	16,235	-
Utilities:	-	69,185	-
TOTALS:	36.228	\$ 3,332,553	\$ 21,206

153 LAFAYETTE ELEMENTARY			
	Staff	Total Budget \$3,625,343	
		non-SRA	SRA
Regular Education:	23.801	\$ 2,335,553	\$ 16,471
Special Education:	5.185	376,236	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	0.750	76,975	-
Talented & Gifted Education:	1.282	133,200	-
Student Services:	0.250	14,146	-
Instructional Staff Support:	-	-	2,703
Library Services:	1.000	132,571	1,000
School Administration:	3.375	298,831	-
Operations and Maintenance:	2.500	149,942	4,000
Health Room:	0.563	25,223	-
Utilities:	-	58,492	-
TOTALS:	38.706	\$ 3,601,169	\$ 24,174

154 RYAN ELEMENTARY			
	Staff	Total Budget \$3,382,688	
		non-SRA	SRA
Regular Education:	22.330	\$ 2,164,425	\$ 30,424
Special Education:	5.343	373,711	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	0.700	71,459	75
Talented & Gifted Education:	1.255	132,066	-
Student Services:	0.366	20,706	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	109,514	-
School Administration:	2.925	278,896	1,700
Operations and Maintenance:	2.000	120,563	3,500
Health Room:	0.463	18,937	-
Utilities:	-	56,712	-
TOTALS:	36.382	\$ 3,346,989	\$ 35,699

156 FIRESIDE ELEMENTARY			
	Staff	Total Budget \$3,148,428	
		non-SRA	SRA
Regular Education:	21.574	\$ 2,106,776	\$ 26,256
Special Education:	2.666	220,089	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	1.000	102,154	-
Talented & Gifted Education:	0.253	10,632	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	7,300
Library Services:	1.000	107,280	700
School Administration:	3.125	273,389	1,000
Operations and Maintenance:	2.500	153,156	3,300
Health Room:	0.500	21,895	-
Utilities:	-	114,501	-
TOTALS:	32.618	\$ 3,109,872	\$ 38,556

157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$3,953,585	
		non-SRA	SRA
Regular Education:	28.101	\$ 2,705,741	\$ 28,123
Special Education:	5.352	393,881	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	0.700	71,459	-
Talented & Gifted Education:	0.317	13,322	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	3,128
Library Services:	1.000	132,036	-
School Administration:	4.000	351,574	3,024
Operations and Maintenance:	2.500	148,349	2,780
Health Room:	0.500	19,565	-
Utilities:	-	80,603	-
TOTALS:	42.470	\$ 3,916,530	\$ 37,055



Our Schools (continued)

Elementary School Budgets (continued)

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$2,882,570 non-SRA	SRA
Regular Education:	21.700	\$ 2,104,701	\$ 15,585
Special Education:	1.000	102,546	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.249	10,465	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	1,442
Library Services:	1.000	111,431	-
School Administration:	3.125	314,762	-
Operations and Maintenance:	2.000	113,536	2,488
Health Room:	0.563	25,223	-
Utilities:	-	80,391	-
TOTALS:	29.637	\$ 2,863,055	\$ 19,515

161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,149,691 non-SRA	SRA
Regular Education:	15.001	\$ 1,436,321	\$ 25,165
Special Education:	2.500	229,094	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	0.200	20,383	-
Talented & Gifted Education:	0.192	8,068	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	4,484
Library Services:	0.200	21,244	-
School Administration:	3.000	277,624	3,537
Operations and Maintenance:	1.250	76,483	2,155
Health Room:	0.500	23,201	-
Utilities:	-	21,932	-
TOTALS:	22.843	\$ 2,114,350	\$ 35,341

164 CREEKSIDE ELEMENTARY			
	Staff	Total Budget \$2,670,365 non-SRA	SRA
Regular Education:	17.639	\$ 1,643,435	\$ 13,539
Special Education:	4.044	312,963	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	1.400	143,759	-
Talented & Gifted Education:	0.179	7,522	150
Student Services:	-	-	800
Instructional Staff Support:	-	-	1,500
Library Services:	0.450	53,598	500
School Administration:	2.875	261,045	569
Operations and Maintenance:	2.000	122,917	3,300
Health Room:	0.250	11,765	-
Utilities:	-	93,003	-
TOTALS:	28.837	\$ 2,650,007	\$ 20,358

166 MESA ELEMENTARY			
	Staff	Total Budget \$1,993,774 non-SRA	SRA
Regular Education:	14.394	\$ 1,383,842	\$ 8,352
Special Education:	0.499	26,359	469
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.169	7,102	-
Student Services:	-	-	83
Instructional Staff Support:	-	-	1,454
Library Services:	0.500	48,486	-
School Administration:	3.000	295,943	635
Operations and Maintenance:	2.000	118,084	1,465
Health Room:	0.500	23,201	-
Utilities:	-	78,299	-
TOTALS:	21.062	\$ 1,981,316	\$ 12,458

169 NEDERLAND ELEMENTARY			
	Staff	Total Budget \$2,397,937 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:	-	-	-
English Language Development:	0.200	20,623	-
Talented & Gifted Education:	0.154	6,471	100
Student Services:	-	-	-
Instructional Staff Support:	-	-	1,200
Library Services:	0.500	46,819	-
School Administration:	3.000	273,660	-
Operations and Maintenance:	2.500	158,446	3,700
Health Room:	0.500	22,402	-
Utilities:	-	77,607	-
TOTALS:	26.642	\$ 2,373,534	\$ 24,403

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$3,933,807 non-SRA	SRA
Regular Education:	26.255	\$ 2,460,628	\$ 42,182
Special Education:	3.491	295,087	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	4.000	408,132	-
Talented & Gifted Education:	0.287	12,060	-
Student Services:	0.366	17,964	344
Instructional Staff Support:	-	-	4,091
Library Services:	1.000	124,014	-
School Administration:	3.125	298,800	4,900
Operations and Maintenance:	3.000	176,800	4,884
Health Room:	-	-	-
Utilities:	-	83,921	-
TOTALS:	41.524	\$ 3,877,406	\$ 56,401



Our Schools (continued)

Elementary School Budgets (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$2,957,365			Staff	Total Budget \$3,742,306	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	21.500	\$ 2,100,944	\$ 20,918	Regular Education:	25.500	\$ 2,358,614	\$ 22,485
Special Education:	1.400	121,749	200	Special Education:	1.500	126,550	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	-	-	-	English Language Development:	4.500	458,606	-
Talented & Gifted Education:	0.274	11,514	300	Talented & Gifted Education:	0.289	12,144	-
Student Services:	-	-	-	Student Services:	-	-	28
Instructional Staff Support:	-	-	3,546	Instructional Staff Support:	-	-	2,947
Library Services:	1.000	132,036	-	Library Services:	1.000	126,639	-
School Administration:	3.125	274,960	210	School Administration:	3.875	344,971	1,214
Operations and Maintenance:	2.750	161,939	2,889	Operations and Maintenance:	2.750	168,023	874
Health Room:	0.438	18,961	-	Health Room:	0.563	24,374	-
Utilities:	-	107,199	-	Utilities:	-	94,837	-
TOTALS:	30.487	\$ 2,929,302	\$ 28,063	TOTALS:	39.977	\$ 3,714,758	\$ 27,548

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,052,245			Staff	Total Budget \$2,164,466	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	14.901	\$ 1,433,718	\$ 20,626	Regular Education:	14.389	\$ 1,365,157	\$ 14,628
Special Education:	0.625	57,155	-	Special Education:	1.000	102,546	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
English Language Development:	0.700	71,459	-	English Language Development:	0.750	76,734	-
Talented & Gifted Education:	0.189	7,943	-	Talented & Gifted Education:	0.160	6,724	-
Student Services:	-	-	-	Student Services:	0.500	26,318	-
Instructional Staff Support:	-	-	860	Instructional Staff Support:	-	-	3,115
Library Services:	0.350	37,236	178	Library Services:	0.500	66,280	-
School Administration:	3.125	270,423	3,480	School Administration:	3.000	289,938	1,335
Operations and Maintenance:	1.250	76,483	1,744	Operations and Maintenance:	1.750	109,118	1,254
Health Room:	0.300	13,920	-	Health Room:	0.425	18,400	-
Utilities:	-	57,020	-	Utilities:	-	82,919	-
TOTALS:	21.440	\$ 2,025,357	\$ 26,888	TOTALS:	22.474	\$ 2,144,134	\$ 20,332

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$3,502,482	
		non-SRA	SRA
Regular Education:	26.300	\$ 2,468,743	\$ 16,979
Special Education:	2.120	200,183	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	2.300	234,277	-
Talented & Gifted Education:	0.272	11,430	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	102,572	-
School Administration:	3.125	274,810	-
Operations and Maintenance:	1.750	108,815	1,135
Health Room:	0.563	21,233	-
Utilities:	-	62,305	-
TOTALS:	37.430	\$ 3,484,368	\$ 18,114



Our Schools (continued)

Middle School Budgets

225 BROOMFIELD HEIGHTS MIDDLE				230 MANHATTAN MIDDLE			
	Staff	Total Budget \$4,424,451 non-SRA	SRA		Total Budget \$4,382,251 non-SRA	SRA	
Regular Education:	25.132	\$ 2,499,834	\$ 37,329	22.670	\$ 2,267,105	\$ 39,920	
Special Education:	9.148	678,535	906	8.979	703,748	710	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	-	-	
English Language Development:	0.750	76,975	-	1.670	170,589	600	
Talented & Gifted Education:	0.175	7,354	340	0.157	6,599	500	
Student Services:	2.500	224,117	755	2.500	233,041	600	
Instructional Staff Support:	-	-	4,514	-	-	2,770	
Library Services:	1.000	102,535	3,399	1.000	121,466	6,000	
School Administration:	5.000	475,740	1,258	5.000	484,772	1,680	
Operations and Maintenance:	3.000	188,227	5,288	3.000	188,779	3,886	
Health Room:	-	-	-	-	-	-	
Utilities:	-	117,345	-	-	149,486	-	
TOTALS:	46.705	\$ 4,370,662	\$ 53,789	44.976	\$ 4,325,585	\$ 56,666	

240 CASEY MIDDLE				250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$5,360,113 non-SRA	SRA		Total Budget \$4,673,051 non-SRA	SRA	
Regular Education:	33.250	\$ 3,277,029	\$ 49,897	29.815	\$ 2,963,251	\$ 37,904	
Special Education:	5.218	469,257	-	2.830	290,168	700	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	-	-	
English Language Development:	3.500	356,933	-	1.830	186,703	-	
Talented & Gifted Education:	0.219	8,934	-	0.205	8,362	1,565	
Student Services:	2.500	253,354	513	2.500	265,093	500	
Instructional Staff Support:	-	-	1,018	-	-	8,204	
Library Services:	1.000	132,036	1,204	1.000	118,972	4,903	
School Administration:	5.000	435,553	500	4.500	455,790	2,599	
Operations and Maintenance:	3.250	187,228	6,735	3.000	173,543	4,013	
Health Room:	-	-	-	-	-	-	
Utilities:	-	179,922	-	-	150,781	-	
TOTALS:	53.937	\$ 5,300,246	\$ 59,867	45.680	\$ 4,612,663	\$ 60,388	

252 ANGEVINE MIDDLE				254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$5,574,506 non-SRA	SRA		Total Budget \$4,794,441 non-SRA	SRA	
Regular Education:	32.750	\$ 3,228,716	\$ 56,386	29.140	\$ 2,935,146	\$ 46,754	
Special Education:	7.804	592,800	2,000	7.042	556,220	550	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	-	-	
English Language Development:	2.800	285,355	-	0.600	61,147	220	
Talented & Gifted Education:	1.219	81,621	-	0.215	9,034	300	
Student Services:	2.000	228,939	500	2.000	247,711	1,000	
Instructional Staff Support:	-	-	8,000	-	-	3,300	
Library Services:	1.000	97,918	5,000	1.000	138,237	7,000	
School Administration:	5.500	587,798	10,985	5.000	447,982	-	
Operations and Maintenance:	3.750	221,578	9,000	3.250	189,849	3,000	
Health Room:	-	-	-	-	-	-	
Utilities:	-	157,910	-	-	146,991	-	
TOTALS:	56.823	\$ 5,482,635	\$ 91,871	48.247	\$ 4,732,317	\$ 62,124	



Our Schools (continued)

Middle School Budgets (continued)

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,312,858			Total Budget \$4,029,578		
		non-SRA	SRA		non-SRA	SRA	
Regular Education:	28.410	\$ 2,788,405	\$ 44,743		24.680	\$ 2,431,075	\$ 33,285
Special Education:	4.279	315,100	500		5.229	334,640	900
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	-	-	-		-	-	-
Talented & Gifted Education:	0.205	8,616	300		0.182	7,649	-
Student Services:	2.000	227,610	400		1.960	268,322	383
Instructional Staff Support:	-	-	1,500		-	-	6,413
Library Services:	1.000	116,531	300		1.000	120,981	4,142
School Administration:	5.000	443,474	-		5.000	486,310	-
Operations and Maintenance:	3.750	214,681	5,984		3.000	172,375	5,807
Health Room:	-	-	-		-	-	-
Utilities:	-	144,714	-		-	157,296	-
TOTALS:	44.644	\$ 4,259,131	\$ 53,727		41.051	\$ 3,978,648	\$ 50,930



Our Schools (continued)

High School Budgets

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$13,287,869 non-SRA	SRA		Staff	Total Budget \$10,395,916 non-SRA	SRA
Regular Education:	85.500	\$ 8,645,224	\$ 174,085	Regular Education:	67.040	\$ 6,658,101	\$ 134,808
Special Education:	14.976	1,098,918	2,059	Special Education:	14.369	989,897	1,651
Vocational Education:	0.800	81,530	7,006	Vocational Education:	0.600	61,147	3,935
Extra Curricular Education:	-	3,503	-	Extra Curricular Education:	-	3,503	-
English Language Development:	3.200	324,557	902	English Language Development:	0.800	81,170	-
Talented & Gifted Education:	0.454	30,705	-	Talented & Gifted Education:	0.400	28,437	-
Student Services:	5.500	570,712	421	Student Services:	4.100	443,400	2,330
Instructional Staff Support:	-	-	9,000	Instructional Staff Support:	-	-	4,395
Library Services:	2.000	160,503	-	Library Services:	1.600	134,764	-
School Administration:	12.750	1,217,966	12,500	School Administration:	10.350	1,054,500	5,218
Operations and Maintenance:	10.500	567,048	22,000	Operations and Maintenance:	8.600	480,623	9,541
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	359,230	-	Utilities:	-	298,496	-
TOTALS:	135.680	\$ 13,059,896	\$ 227,973	TOTALS:	107.859	\$ 10,234,038	\$ 161,878

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$9,380,225 non-SRA	SRA		Staff	Total Budget \$13,553,797 non-SRA	SRA
Regular Education:	55.410	\$ 5,523,800	\$ 115,375	Regular Education:	91.510	\$ 9,117,660	\$ 140,387
Special Education:	13.399	1,049,759	3,372	Special Education:	16.227	1,158,372	3,000
Vocational Education:	0.600	61,147	5,876	Vocational Education:	0.200	20,383	-
Extra Curricular Education:	-	3,503	-	Extra Curricular Education:	-	3,503	-
English Language Development:	2.200	223,967	1,568	English Language Development:	1.200	122,535	-
Talented & Gifted Education:	1.353	136,146	1,255	Talented & Gifted Education:	0.477	31,672	3,000
Student Services:	4.900	475,918	998	Student Services:	5.900	618,872	2,000
Instructional Staff Support:	-	-	8,907	Instructional Staff Support:	-	-	17,500
Library Services:	1.000	132,036	-	Library Services:	2.000	133,644	-
School Administration:	9.500	971,812	2,946	School Administration:	13.000	1,190,639	5,894
Operations and Maintenance:	6.500	366,343	19,458	Operations and Maintenance:	10.000	554,875	12,495
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	276,039	-	Utilities:	-	417,366	-
TOTALS:	94.862	\$ 9,220,470	\$ 159,755	TOTALS:	140.514	\$ 13,369,521	\$ 184,276

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,605,347 non-SRA	SRA		Staff	Total Budget \$10,814,718 non-SRA	SRA
Regular Education:	13.310	\$ 1,318,833	\$ 12,079	Regular Education:	68.974	\$ 6,954,470	\$ 131,482
Special Education:	2.000	205,090	301	Special Education:	15.314	1,127,615	1,361
Vocational Education:	-	-	-	Vocational Education:	0.800	81,530	7,865
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	3,503	-
English Language Development:	0.400	40,524	-	English Language Development:	0.600	61,387	450
Talented & Gifted Education:	0.231	21,332	-	Talented & Gifted Education:	0.414	29,022	349
Student Services:	0.600	61,698	171	Student Services:	3.800	420,729	999
Instructional Staff Support:	-	-	-	Instructional Staff Support:	-	-	7,278
Library Services:	1.375	151,996	-	Library Services:	1.800	149,801	1,996
School Administration:	4.550	505,683	1,497	School Administration:	10.500	1,045,461	20,906
Operations and Maintenance:	2.750	169,151	2,601	Operations and Maintenance:	9.000	516,688	8,629
Health Room:	-	-	-	Health Room:	-	-	-
Utilities:	-	114,391	-	Utilities:	-	243,197	-
TOTALS:	25.216	\$ 2,588,698	\$ 16,649	TOTALS:	111.202	\$ 10,633,403	\$ 181,315



Our Schools (continued)

High School Budgets (continued)

440 ARAPAHOE RIDGE HIGH SCH				461 BOULDER UNIVERSAL			
	Staff	Total Budget \$1,966,913			Staff	Total Budget \$797,054	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	8.260	\$ 801,327	\$ 13,967		3.040	\$ 310,848	\$ -
Special Education:	0.700	73,345	-		0.600	61,528	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	2.000	204,426	-		-	-	-
Talented & Gifted Education:	0.011	463	-		0.008	335	-
Student Services:	0.700	58,827	200		2.000	172,283	-
Instructional Staff Support:	-	-	2,252		-	-	-
Library Services:	0.875	93,644	-		-	-	-
School Administration:	5.000	618,410	398		2.450	252,060	-
Operations and Maintenance:	1.000	48,272	1,382		-	-	-
Health Room:	-	-	-		-	-	-
Utilities:	-	50,000	-		-	-	-
TOTALS:	18.546	\$ 1,948,714	\$ 18,199		8.098	\$ 797,054	\$ -



Our Schools (continued)

Multi-Level School Budgets

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$6,123,410			Total Budget \$3,157,661		
		non-SRA	SRA		non-SRA	SRA	
Regular Education:	39.702	\$ 3,874,075	\$ 33,751	15.130	\$ 1,504,112	\$ 31,615	
Special Education:	9.244	726,218	500	7.190	509,387	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	1,751	-	
English Language Development:	1.300	130,922	-	0.200	20,383	-	
Talented & Gifted Education:	0.372	15,633	300	0.254	22,299	-	
Student Services:	1.500	147,799	350	0.800	85,509	150	
Instructional Staff Support:	-	-	7,600	-	-	7,265	
Library Services:	1.000	111,282	1,000	1.375	122,922	-	
School Administration:	6.250	593,464	4,300	5.500	534,970	4,465	
Operations and Maintenance:	3.500	208,312	1,900	3.000	157,146	6,300	
Health Room:	0.500	23,201	-	-	-	-	
Utilities:	-	242,803	-	-	149,387	-	
TOTALS:	63.368	\$ 6,073,709	\$ 49,701	33.449	\$ 3,107,866	\$ 49,795	

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$6,804,055			Total Budget \$6,311,401		
		non-SRA	SRA		non-SRA	SRA	
Regular Education:	41.591	\$ 4,081,300	\$ 54,866	42.610	\$ 4,186,367	\$ 30,040	
Special Education:	17.113	1,221,559	1,200	4.563	410,542	-	
Vocational Education:	-	-	-	-	-	-	
Extra Curricular Education:	-	-	-	-	-	-	
English Language Development:	0.700	70,497	-	1.400	143,159	-	
Talented & Gifted Education:	0.415	17,438	2,000	0.406	17,061	-	
Student Services:	1.500	195,504	300	1.500	158,733	500	
Instructional Staff Support:	-	-	6,658	-	-	9,963	
Library Services:	1.000	107,262	4,251	1.000	124,014	250	
School Administration:	6.750	607,327	2,130	7.125	707,873	1,000	
Operations and Maintenance:	4.000	242,834	6,819	5.250	314,351	7,000	
Health Room:	0.563	25,475	-	0.563	24,374	-	
Utilities:	-	156,635	-	-	176,174	-	
TOTALS:	73.632	\$ 6,725,831	\$ 78,224	64.417	\$ 6,262,648	\$ 48,753	

507 HALCYON			
	Staff	Total Budget \$365,928	
		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:	-	32,858	-
TOTALS:	3.375	\$ 362,315	\$ 3,613



Our Schools (continued)

Multi-Level School Budgets (continued)

509 MEADOWLARK K-8				595 ALTERNATIVE LEARNING OPTIONS			
	Staff	Total Budget \$3,805,758			Staff	Total Budget \$516,530	
		non-SRA	SRA			non-SRA	SRA
Regular Education:	21.675	\$ 2,085,568	\$ 42,610		0.500	\$ 361,047	\$ -
Special Education:	7.366	584,723	1,200		-	-	-
Vocational Education:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
English Language Development:	-	-	-		-	-	-
Talented & Gifted Education:	0.254	10,360	3,512		-	-	-
Student Services:	1.000	81,018	600		1.000	95,098	-
Instructional Staff Support:	-	-	7,075		-	-	-
Library Services:	1.000	122,811	2,000		-	-	-
School Administration:	5.500	500,640	3,341		0.600	60,385	-
Operations and Maintenance:	3.750	220,031	8,000		-	-	-
Health Room:	0.500	22,624	-		-	-	-
Utilities:	-	109,645	-		-	-	-
TOTALS:	41.045	\$ 3,737,420	\$ 68,338		2.100	\$ 516,530	\$ -



FINANCIAL SECTION

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All Funds

Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
Beginning Balance	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,963,597	\$ 345,762,321
Revenues	389,334,691	694,521,524	442,274,255	682,885,630	489,936,759
Transfers In	38,289,693	40,700,234	42,661,185	44,118,308	47,082,123
Total Resources	502,186,556	808,635,401	847,724,361	1,034,967,535	882,781,202
Expenditures	392,801,251	405,146,248	497,136,118	645,500,587	647,631,914
Emergency Reserves	-	-	-	-	26,237,537
Transfers Out	38,289,694	40,669,652	42,661,186	44,118,309	47,082,124
Total Uses	431,090,945	445,815,900	539,797,304	689,618,896	720,951,575
Ending Balance	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 345,762,321	\$ 161,829,627

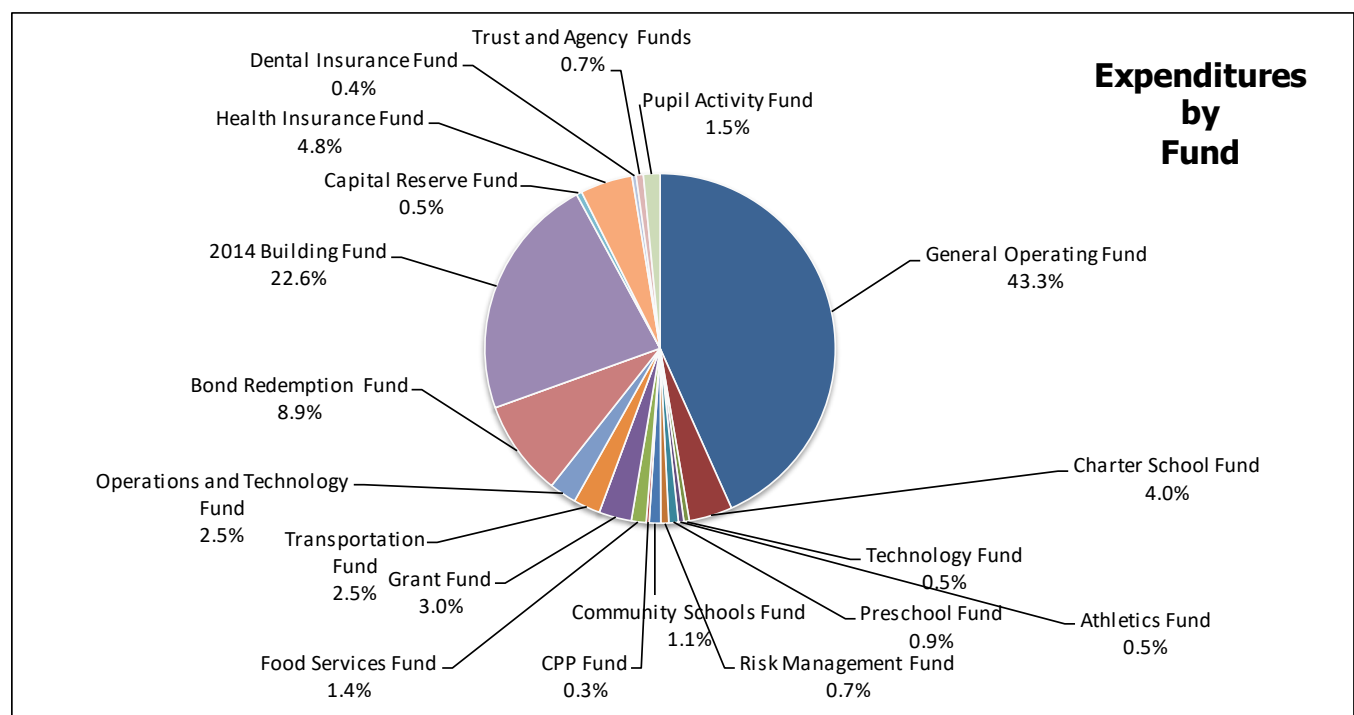
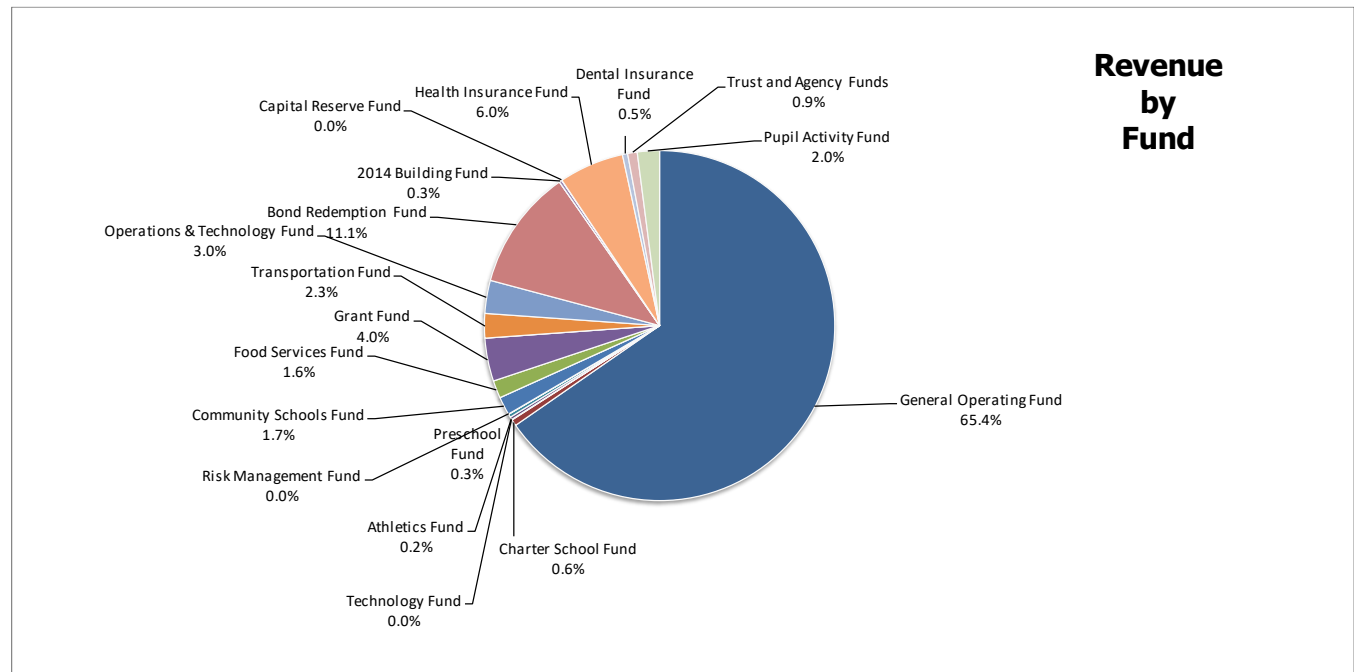
Note: Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund. With this change, assets are no longer recorded in this fund which results in a decreased beginning fund balance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

Beginning with the 2016-17 Estimated Beginning Balance, Peak to Peak's beginning fund balance was adjusted to include their Food Services Balance in order to match the 2015-16 audited ending balance.



All Funds (continued)

The following charts show that of the district's 21 funds, the General Operating Fund accounts for 65.4 percent of all revenues, while all other funds combined make up the difference. Over 43.0 percent of all district expenditures come from the General Operating Fund, with 57.0 percent occurring in the remaining 18 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 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
UND:					
General Operating Fund	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 25,560,553
Charter School Fund	4,936,487	5,024,238	5,928,093	5,275,710	5,860,959
Technology Fund	1,297,893	2,490,457	1,799,130	2,304,185	1,793,748
Athletics Fund	307,556	103,263	114,675	267,137	101,133
Preschool Fund	648,211	148,041	229,796	447,346	241,984
Risk Management Fund	181,960	274,972	438,042	276,240	136,300
Community Schools Fund	723,584	1,350,473	2,030,541	2,144,604	2,546,447
CPP Fund	33,714	32,373	81,818	252,147	129,285
Food Services Fund*	187,102	29,867	113,920	163,068	168,992
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	14,364	30,581	-	-	-
Transportation Fund	894,884	724,040	415,278	437,017	742,115
Operations and Technology Fund	-	-	-	-	1,789,806
Bond Redemption Fund	24,492,573	24,822,129	33,532,514	38,491,424	48,426,351
2006 Building Fund	2,747,039	1,231,131	-	-	-
2014 Building Fund	-	-	277,155,593	213,889,151	244,078,815
Capital Reserve Fund	1,935,013	853,937	1,589,540	914,221	669,829
Health Insurance Fund	5,712,975	7,278,685	7,118,339	7,577,313	6,814,702
Dental Insurance Fund	445,490	595,583	650,299	690,020	605,279
Trust and Agency Funds	1,990,663	2,384,783	2,396,952	2,725,467	2,776,467
Pupil Activity Fund	2,887,330	2,898,247	2,918,618	3,519,556	3,319,556
IRAND TOTAL:	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,963,597	\$ 345,762,321

*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 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 273,620,294	\$ 291,527,755	\$ 304,040,565	\$ 309,579,157	\$ 320,183,014
Charter School Fund	2,500,221	2,721,523	2,986,790	3,189,711	2,890,289
Technology Fund	1,229,615	243,354	344,537	277,124	226,664
Athletics Fund	1,187,590	1,224,473	1,251,273	1,204,236	1,204,236
Preschool Fund	809,960	1,282,358	1,515,811	1,466,834	1,493,204
Risk Management Fund	4,889,725	434,531	229,821	99,355	125,000
Community Schools Fund	6,319,973	7,045,816	7,544,975	7,640,033	8,245,855
CPP Fund	-	-	-	-	-
Food Services Fund	6,548,996	7,344,615	7,497,655	7,742,074	7,964,503
Grant Fund	11,294,568	12,033,721	11,546,654	11,443,962	19,500,000
Tuition-Based Preschool Fund	488,435	-	-	-	-
Transportation Fund	10,805,108	10,749,013	10,799,700	10,971,261	11,078,494
Operations and Technology Fund	-	-	-	9,950,000	14,925,000
Bond Redemption Fund	28,432,486	36,789,459	45,743,682	52,412,866	54,620,000
2006 Building Fund	34,050	737	-	-	-
2014 Building Fund	-	280,840,723	2,777,874	220,887,600	1,305,000
Capital Reserve Fund	83,811	132,123	1,293,819	2,075,900	75,000
Health Insurance Fund	26,475,728	26,956,130	28,287,135	27,986,920	29,415,000
Dental Insurance Fund	2,296,534	2,198,791	2,331,297	2,316,597	2,355,500
Trust and Agency Funds	3,562,561	3,833,720	4,300,444	4,142,000	4,330,000
Pupil Activity Fund	8,755,036	9,162,682	9,782,223	9,500,000	10,000,000
GRAND TOTAL:	\$ 389,334,691	\$ 694,521,524	\$ 442,274,255	\$ 682,885,630	\$ 489,936,759



All Funds (continued)

Transfers In Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 1,002,756
Charter School Fund	20,182,574	21,386,904	22,239,451	22,503,190	23,246,039
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	4,396,678	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	2,638,102
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ 38,289,693	\$ 40,700,234	\$ 42,661,185	\$ 44,118,308	\$ 47,082,123



All Funds (continued)

Expenditure Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 270,941,138	\$ 280,552,341
Charter School Fund	22,595,044	23,204,572	25,915,164	25,107,652	25,974,854
Technology Fund	1,805,164	2,706,430	1,478,277	2,424,650	3,239,021
Athletics Fund	3,326,298	3,043,435	3,103,131	\$3,371,110	\$3,224,949
Preschool Fund	4,866,915	4,626,381	4,947,486	5,491,118	5,693,550
Risk Management Fund	8,182,939	3,667,292	3,786,698	4,635,973	4,719,978
Community Schools Fund	4,770,052	5,311,841	5,832,357	6,035,434	6,867,173
CPP Fund	1,063,726	1,650,729	1,591,435	1,785,630	1,793,354
Food Services Fund	6,939,928	7,755,487	8,205,910	8,331,596	8,823,141
Grant Fund	11,294,568	12,033,721	11,546,654	11,443,962	19,500,000
Tuition-Based Preschool Fund	472,218	-	-	-	-
Transportation Fund	13,553,164	13,884,394	14,735,581	15,076,431	16,002,939
Operations and Technology Fund	-	-	-	8,160,194	16,267,056
Bond Redemption Fund	28,102,930	28,079,074	40,784,772	42,891,621	57,405,212
2006 Building Fund	1,549,958	1,231,868	-	-	-
2014 Building Fund	-	3,685,131	66,044,315	190,697,936	146,428,143
Capital Reserve Fund	3,626,233	2,161,786	3,588,862	4,164,273	3,284,399
Health Insurance Fund	27,168,959	27,116,476	27,828,161	28,749,531	31,185,304
Dental Insurance Fund	2,376,852	2,144,075	2,291,576	2,401,338	2,491,500
Trust and Agency Funds	3,168,441	3,821,551	3,971,929	4,091,000	4,279,000
Pupil Activity Fund	8,744,119	9,142,311	9,181,285	9,700,000	9,900,000
GRAND TOTAL:	\$ 392,801,251	\$ 405,146,248	\$ 497,136,118	\$ 645,500,587	\$ 647,631,914



All Funds (continued)

Reserves Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	17,678,053
Charter School Fund	-	-	-	-	777,255
Technology Fund	-	-	-	-	97,171
Athletics Fund	-	-	-	-	96,748
Preschool Fund	-	-	-	-	170,806
Risk Management Fund	-	-	-	-	138,000
Community Schools Fund	-	-	-	-	206,015
CPP Fund	-	-	-	-	53,801
Food Services Fund	-	-	-	-	167,970
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	791,759
Operations and Technology Fund	-	-	-	-	447,750
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	98,532
Health Insurance Fund	-	-	-	-	5,044,398
Dental Insurance Fund	-	-	-	-	469,279
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 26,237,537



All Funds (continued)

Transfers Out Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 37,334,074	\$ 39,567,038	\$ 41,023,377	\$ 42,869,213	\$ 46,033,028
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	1,002,756
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	\$ 47,082,124



All Funds (continued)

Ending Fund Balance Summary

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 25,560,553	\$ 2,482,901
Charter School Fund	5,024,238	5,928,093	5,239,170	5,860,959	5,245,178
Technology Fund	2,490,457	1,799,130	2,304,185	1,793,748	541,357
Athletics Fund	103,263	114,675	267,137	101,133	-
Preschool Fund	148,041	229,796	447,346	241,984	-
Risk Management Fund	274,972	438,042	276,240	136,300	-
Community Schools Fund	1,350,473	2,030,541	2,144,604	2,546,447	2,716,358
CPP Fund	32,373	81,818	252,147	129,285	-
Food Services Fund	201,187	113,920	163,067	168,992	-
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	30,581	-	-	-	-
Transportation Fund	724,040	415,278	437,017	742,115	-
Operations and Technology Fund	-	-	-	1,789,806	-
Bond Redemption Fund	24,822,129	33,532,514	38,491,424	48,426,351	45,641,139
2006 Building Fund	1,231,131	-	-	-	-
2014 Building Fund	-	277,155,593	213,889,151	244,078,815	98,955,672
Capital Reserve Fund	853,937	1,589,540	914,221	669,829	-
Health Insurance Fund	5,019,744	7,118,339	7,577,313	6,814,702	-
Dental Insurance Fund	365,172	650,299	690,020	605,279	-
Trust and Agency Funds	2,384,783	2,396,952	2,725,467	2,776,467	2,827,467
Pupil Activity Fund	2,898,247	2,918,618	3,519,556	3,319,556	3,419,556
GRAND TOTAL:	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 345,762,321	\$ 161,829,627

** 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	\$ 25,560,553	\$ 17,678,053	\$ 7,882,500	\$ 2,482,901	\$ (5,399,599)	-69%
Charter School Fund	5,860,959	777,255	5,083,704	5,245,178	161,474	3%
Technology Fund	1,793,748	97,171	1,696,577	541,357	(1,155,220)	-68%
Athletics Fund	101,133	96,748	4,385	-	(4,385)	0%
Preschool Fund	241,984	170,806	71,178	-	(71,178)	0%
Risk Management Fund	136,300	138,000	(1,700)	-	1,700	-100%
Community Schools Fund	2,546,447	206,015	2,340,432	2,716,358	375,926	16%
CPP Fund	129,285	53,801	75,484	-	(75,484)	0%
Food Services Fund	168,992	167,970	1,022	-	(1,022)	0%
Grant Fund	-	-	-	-	-	0%
Tuition-Based Preschool Fund	-	-	-	-	-	0%
Transportation Fund	742,115	791,759	(49,644)	-	49,644	0%
Operations and Technology Fund	1,789,806	447,750	1,342,056	-	(1,342,056)	-100%
Bond Redemption Fund	48,426,351	-	48,426,351	45,641,139	(2,785,212)	0%
2006 Building Fund	-	-	-	-	-	0%
2014 Building Fund	244,078,815	-	244,078,815	98,955,672	(145,123,143)	-59%
Capital Reserve Fund	669,829	98,532	571,297	-	(571,297)	0%
Health Insurance Fund	6,814,702	5,044,398	1,770,304	-	(1,770,304)	-100%
Dental Insurance Fund	605,279	469,279	136,000	-	(136,000)	-100%
Trust and Agency Funds	2,776,467	-	2,776,467	2,827,467	51,000	2%
Pupil Activity Fund	3,319,556	-	3,319,556	3,419,556	100,000	3%
GRAND TOTAL:	\$ 345,762,321	\$ 26,237,537	\$ 319,524,784	\$ 161,829,627	\$(157,695,156)	

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

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

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



All Funds (continued)

Summary of Fund Balance Changes (continued)

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

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

Technology Fund – Fund Balance represents carryover funds for the expansion of 1:Web program and refresh equipment for Elementary, Middle, High School and Staff equipment. Funds also include testing devices, instructional software, and professional development of staff. Carryover amounts are for projects that span multiple years.

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

Bond Redemption Fund – The change in fund balance is necessary to repay the voter approved bonds issued in 2014-15.

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

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

Budgeted Expenditures per Student

FUND:	2016-17		2017-18	
	Budgeted		Budgeted	
	Budgeted Expenditures	Per Student FTE	Budgeted Expenditures	Per Student FTE
Operating Funds	\$330,266,140	\$ 10,838	\$ 330,271,866	\$ 11,052
CPP Fund	1,859,140	63	1,793,354	60
Grant Fund	19,500,000	657	19,500,000	653
Special Revenue Funds	15,378,043	811	41,093,136	1,375
Internal Service Funds*	33,154,383	1,118	33,676,804	1,127
Bond Redemption Fund	44,616,943	1,504	57,405,212	1,921
Capital Project Funds	201,000,821	6,774	149,712,542	5,010
Trust/Agency Funds	14,237,000	479	14,179,000	474
Total Budget	\$ 660,012,470	\$ 22,244	\$647,631,914	\$ 21,672
BUDGETED ENROLLMENT:	2016-17		2017-18	
Student Enrollment	30,837		31,049	
Student FTE	29,673.2		29,884.1	

*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	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	5.091	7.000	-	-	-	2.558	-	-	16.158
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.000	-	-	-	5.000
119 BEAR CREEK ELEMENTARY	-	1.000	-	22.000	1.000	-	-	-	6.227	2.250	2.000	34.477
120 BIRCH ELEMENTARY	-	1.000	-	21.836	1.000	-	-	-	5.457	2.050	2.000	33.343
124 COLUMBINE ELEMENTARY	-	1.000	0.500	33.056	1.499	-	-	-	5.443	2.275	2.500	46.273
127 CREST VIEW ELEMENTARY	-	1.000	0.500	30.966	1.000	-	-	-	4.143	2.625	2.750	42.984
130 DOUGLASS ELEMENTARY	-	1.000	-	19.835	1.000	-	-	-	3.344	2.125	2.000	29.304
131 SANCHEZ ELEMENTARY	-	1.000	0.500	27.865	0.250	-	-	-	6.431	1.925	2.000	39.971
132 EISENHOWER ELEMENTARY	-	1.000	-	21.700	1.000	-	-	-	5.665	2.000	2.500	33.865
134 EMERALD ELEMENTARY	-	1.000	-	25.534	0.500	-	-	-	5.384	2.125	2.500	37.043
136 FLATIRONS ELEMENTARY	-	1.000	-	13.501	0.500	-	-	-	2.439	2.000	1.750	21.190
138 FOOTHILL ELEMENTARY	-	1.000	-	24.384	1.000	-	-	-	6.551	2.250	3.000	38.185
141 GOLD HILL ELEMENTARY	-	0.100	-	2.368	-	-	-	-	0.464	0.250	0.250	3.432
144 HEATHERWOOD ELEMENTARY	-	1.000	-	20.335	1.000	-	-	-	5.354	2.000	2.500	32.189
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.268	-	-	-	-	0.362	0.250	0.250	3.230
150 KOHL ELEMENTARY	-	1.000	-	23.834	1.000	-	-	-	5.519	2.375	2.500	36.228
153 LAFAYETTE ELEMENTARY	-	1.000	-	25.333	2.000	-	-	-	5.498	2.375	2.500	38.706
154 RYAN ELEMENTARY	-	1.000	-	23.366	2.000	-	-	-	6.091	1.925	2.000	36.382
156 FIRESIDE ELEMENTARY	-	1.000	-	22.666	1.000	-	-	-	3.327	2.125	2.500	32.618
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	28.701	1.000	-	-	-	6.269	2.500	2.500	42.470
158 COAL CREEK ELEMENTARY	-	1.000	-	21.000	1.000	-	-	-	2.512	2.125	2.000	29.637
161 BCSIS	-	1.000	-	15.701	0.200	-	-	-	2.692	2.000	1.250	22.843
164 CREEKSIDE ELEMENTARY	-	1.000	-	18.568	0.450	-	-	-	4.944	1.875	2.000	28.837
166 MESA ELEMENTARY	-	1.000	-	13.001	0.500	-	-	-	2.561	2.000	2.000	21.062
169 NEDERLAND ELEMENTARY	-	1.000	-	15.534	0.500	-	-	-	5.108	2.000	2.500	26.642
180 PIONEER ELEMENTARY	-	1.000	-	28.984	1.000	-	-	-	5.415	2.125	3.000	41.524
185 SUPERIOR ELEMENTARY	-	1.000	-	21.000	1.000	-	-	-	2.612	2.125	2.750	30.487
190 UNIVERSITY HILL ELEM	-	1.000	-	27.000	1.000	-	-	-	5.352	2.875	2.750	39.977
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.701	0.350	-	-	-	2.014	2.125	1.250	21.440
193 COMMUNITY MONTESSORI	-	1.000	-	14.501	0.500	-	-	-	2.723	2.000	1.750	22.474
196 WHITTIER ELEMENTARY	-	1.000	-	27.000	1.000	-	-	-	4.555	2.125	1.750	37.430
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.509	618.119	31.249	-	-	5.000	127.014	58.800	61.000	931.891
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	0.490	4.748	-	-	-	-	0.312	0.478	-	6.028
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.000	-	-	-	4.000
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.257	3.000	-	-	-	6.448	3.000	3.000	46.705
230 MANHATTAN MIDDLE	-	1.000	1.000	28.540	3.000	-	-	-	5.436	3.000	3.000	44.976
240 CASEY MIDDLE	-	1.000	1.000	38.950	3.000	-	-	-	3.737	3.000	3.250	53.937
250 CENTENNIAL MIDDLE	-	1.000	1.000	33.250	3.000	-	-	-	1.930	2.500	3.000	45.680
252 ANGEVINE MIDDLE	-	1.000	2.000	37.750	4.000	-	-	-	5.823	2.500	3.750	56.823
254 LOUISVILLE MIDDLE	-	1.000	1.000	33.190	3.000	-	-	-	3.807	3.000	3.250	48.247
260 PLATT MIDDLE	-	1.000	1.000	28.710	3.000	-	-	-	4.184	3.000	3.750	44.644
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	24.780	2.960	-	-	-	5.311	3.000	3.000	41.051
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.490	272.281	24.960	-	-	4.000	36.988	23.478	26.000	405.197
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	16.823	-	-	-	0.538	0.732	1.082	-	19.175
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.000	-	-	-	4.000
310 BOULDER HIGH	-	1.000	4.000	95.314	5.700	-	-	1.000	13.416	7.750	7.500	135.680
315 BROOMFIELD HIGH	-	1.000	3.000	71.334	4.600	-	-	0.600	13.975	6.350	7.000	107.859
320 CENTAURUS HIGH	-	1.000	3.000	63.504	6.100	-	-	-	10.258	5.500	5.500	94.862
330 FAIRVIEW HIGH	-	1.000	4.000	95.764	6.700	-	-	1.000	16.050	8.000	8.000	140.514
350 NEW VISTA HIGH	-	1.000	0.800	15.304	1.600	-	-	0.375	1.137	2.750	2.250	25.216
360 MONARCH HIGH	-	1.000	3.000	76.584	4.800	-	-	0.800	11.518	6.500	7.000	111.202
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	441.852	29.500	-	-	8.313	67.086	37.932	37.250	645.733
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	1.500	43.269	2.500	-	-	-	7.849	3.750	3.500	63.368
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	17.864	1.800	-	-	0.375	5.910	3.500	2.000	33.449
505 ASPEN CREEK K-8	-	1.000	2.000	46.993	2.500	-	-	-	13.389	3.750	4.000	73.632
506 EL Dorado K-8	-	1.000	2.000	44.910	2.500	-	-	-	4.632	4.125	5.250	64.417
507 HALCYON	-	-	-	3.000	-	-	-	-	-	-	0.375	3.375
509 ERIE K-8	-	1.000	1.000	24.308	2.000	-	-	-	5.487	3.500	3.750	41.045
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	7.500	180.844	11.300	-	1.000	0.375	37.267	19.025	18.875	281.886



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 Liasons 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	-	-	-	-	-	-	1.800	-	-	1.200	-	3.000
605 CURRICULUM, ASSESSMENT & INSTR	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
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	-	-	15.429	9.000	91.193	-	-	25.800	4.100	-	149.522
613 STUDENT SUCCESS	1.250	-	-	-	-	-	-	-	-	1.000	-	2.250
614 INSTITUTIONAL EQUITY	0.750	-	-	-	1.200	-	-	-	-	0.552	-	2.502
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	1.450	2.500	-	-	-	-	2.000	-	6.950
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	-	-	5.345	7.600	-	-	-	-	1.000	-	14.945
635 DISTRICT-WIDE INSTRUCTION	2.500	-	-	-	-	2.000	3.292	-	-	0.875	-	8.667
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	-	-	-	-	-	4.000	-	-	1.000	47.000	53.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	17.700	21.700
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	0.500	-	3.500
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	1.000	-	-	1.000	-	3.000
687 HUMAN RESOURCES	5.000	-	-	-	1.690	-	2.500	1.000	-	8.440	-	18.630
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.250	-	-	-	-	7.250
689 INFORMATION TECHNOLOGY	6.000	-	-	-	4.000	-	2.800	26.000	-	1.000	-	39.800
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.000	-	-	5.750	-	14.350
695 PURCHASING	0.750	-	-	-	-	-	1.000	-	-	3.250	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	16.900	-	1.000	1.300	1.762	-	22.962
6 CENTRALIZED SERVICES TOTAL	46.283	-	-	22.224	27.230	110.093	45.255	29.800	28.100	49.150	64.700	422.835
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	-	-	-	-	1.000	-	-	2.000
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	3.000	-	-	-	-	1.000	-	5.750	9.750
TOTAL GENERAL OPERATING FUND	46.783	47.900	40.299	1,561.750	132.589	110.093	51.255	49.613	307.140	193.685	227.075	2,768.182
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	-	-	42.795	4.859	1.000	77.304
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.550	-	2.350
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.000	-	84.483	6.365	2.000	102.848
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.500	-	-	2.000	89.781	103.281
22 GRANTS FUND	1.000	-	-	46.670	7.215	12.700	6.663	-	35.514	4.500	1.125	115.387
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.000	1.000	35.000	14.000	219.000	277.000
29 COLORADO PRESCHOOL PROGRAM	-	-	-	6.662	-	-	1.000	-	7.875	0.605	-	16.142
42 2014 BUILDING FUND	2.750	-	-	-	-	-	10.863	1.200	-	2.250	-	17.063
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	10.517	-	-	72.840	8.215	20.175	47.226	2.200	205.667	35.629	312.906	715.374
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	1.000	1.000	20.873	1.000	-	1.000	-	2.959	2.633	-	30.465
925 SUMMIT CHARTER	-	-	-	8.000	1.500	-	0.500	-	-	1.000	-	11.000
932 BOULDER PREP CHARTER	-	1.000	-	22.820	1.000	-	0.680	-	8.240	2.490	2.000	38.230
952 HORIZONS K-8 CHARTER	-	1.000	0.900	3.000	-	-	-	-	1.000	0.450	-	6.350
954 JUSTICE HIGH CHARTER	-	-	-	-	-	-	-	-	-	-	-	-
956 PEAK TO PEAK CHARTER	7.000	3.000	2.800	80.480	8.300	-	9.100	-	17.770	10.640	8.290	147.380
11 CHARTER SCHOOL FUND	7.000	6.000	4.700	135.173	11.800	-	11.280	-	29.969	17.213	10.290	233.425
ALL FUNDS GRAND TOTAL	64.300	53.900	44.999	1,769.763	152.604	130.268	109.761	51.813	542.776	246.527	550.271	3,716.981



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.

Art: .0385 FTE per classroom teacher FTE; All students receive 50 minutes of instruction per week.

General Music: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.

Physical Education: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.

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.

Enrollment	FTE
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 Vocational 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.
- Small (100 -900), Medium (901 -1,500), Large (1,501-3,000).
 - 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

4.000 SPED Directors
 3.100 Clerical
 1.000 Special Ed Specialist
 1.000 Child Find Coordinator
 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 Skills Aides Allocated as follow

5.400 Interpreters
 1.000 Health Screener
 0.875 COTA\OTA
 136.407 Paraeducators



Special Program Allocations (continued)

2. Halcyon:
0.375 Custodial positions
1.000 Specialists
3. Instrumental Music: 26.661 teaching positions
4. Literacy:
28.0 Elementary: 0.5 FTE per elementary and K-8. Additional FTE is allocated based on size, demographics, and student assessment data.
10.0 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 1 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
8. 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)

9. 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.

10. 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	14.09% of total Special Education budget
State Funds: Categorical Reimbursements	13.15% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	72.76% 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 Estimated	2017-18 Budget
Salaries/Wages	\$ 21,901,674	\$ 24,034,354	\$ 24,475,711	\$ 25,712,739	\$ 27,286,082
Benefits	6,369,006	7,194,184	7,587,794	7,955,618	8,575,570
Purchased Services, Supplies, Capital Outlay	1,627,616	1,595,417	1,911,253	1,136,204	1,315,318
Total General Operating Fund Expenditures	\$ 29,898,296	\$ 32,823,955	\$ 33,974,758	\$ 34,804,561	\$ 37,176,970
Charter Expenditures	274,330	305,671	641,639	766,094	766,094
Transportation Expenditures	1,198,371	1,407,199	1,490,945	1,557,348	1,695,411
Maintenance of Effort	\$ 31,370,997	\$ 34,536,825	\$ 36,107,342	\$ 37,128,003	\$ 39,638,475
Total Grant Expenditures ^{1, 2}	\$ 6,109,450	\$ 5,655,699	\$ 5,922,512	\$ 6,316,417	\$ 5,611,048
Total Expenditures	\$ 37,480,447	\$ 40,192,524	\$ 42,029,854	\$ 43,444,420	\$ 45,249,523
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	295.361	292.543	292.490	289.933	300.163
Paraprofessionals	172.141	174.941	180.304	169.433	176.144
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	473.47	490.41
October Pupil Count	2,874	3,028	3,152	3,345	3,345
December Pupil Count ⁵	2,940	3,126	3,176	3,478	3,478
Per October Pupil Expenditure	\$ 13,041	\$ 13,274	\$ 13,334	\$ 12,988	\$ 13,528
Per December Pupil Expenditure	\$ 12,748	\$ 12,856	\$ 13,233	\$ 12,491	\$ 13,010
State Categorical Reimbursement	\$ 5,171,767	\$ 5,172,777	\$ 5,525,246	\$ 5,538,278	\$ 5,649,044
High Cost Reimbursement	\$ 134,920	\$ 116,598	\$ -	\$ -	\$ -
State Child Find Reimbursement	\$ 90,868	\$ 113,122	\$ 110,007	\$ 112,634	\$ 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 Ch

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

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

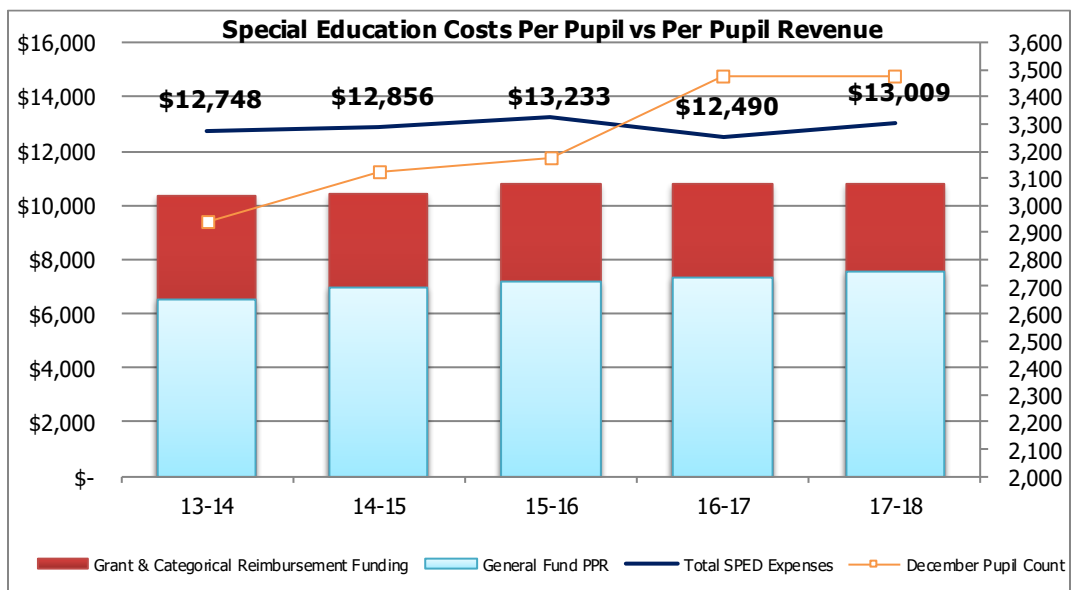


Special Education Costs

The number of students in Special Education has increased (18.3%) since 2013-14 with per pupil expenditures increasing at 1.4 percent on average per year over the last five years. The 2017-18 budgeted expenditures are expected to decrease, by 4.0 percent, from the prior fiscal year.

The difference between per pupil revenue (PPR) and total special education costs per pupil has decreased 12.0 percent 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.





Computation of Legal Debt Margin

(Unaudited)

2016 Assessed Valuation	\$ 5,852,367,168
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	1,170,473,434
Debt Outstanding	<u>560,290,000</u>
Legal Debt Margin	<u>\$ 610,183,434</u>

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

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

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



General Obligation Debt: Bond Redemption Fund

General Obligation Bonds

General obligation bonds payable at June 30, 2016, are comprised of the following issues:

\$250,000,000 General Obligation Bonds, Series 2015. 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%.	\$250,000,000
\$53,645,000 General Obligation 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%.	\$ 36,040,000
\$176,800,000 General Obligation Bonds, Series 2009. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 4.00% to 5.00%.	\$172,955,000
\$120,000,000 General Obligation Bonds, Series 2007. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2032. Interest accrues at rates ranging from 3.50% to 4.50%.	<u>\$101,295,000</u>
Total	<u>\$560,290,000</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>
2017	\$ 19,225,000	\$ 25,381,943	\$ 44,606,943
2018	24,685,000	24,535,305	49,220,305
2019	15,165,000	23,742,305	38,907,305
2020	11,930,000	23,166,005	35,096,005
2021	12,355,000	22,605,190	34,960,190
2022 - 2026	69,720,000	103,656,900	173,376,900
2027 - 2031	86,875,000	85,482,269	172,357,269
2032 - 2036	104,020,000	63,104,856	167,124,856
2037 - 2041	108,400,000	37,241,875	145,641,875
2042 - 2045	107,915,000	9,120,262	117,035,262
Total	<u>\$ 560,290,000</u>	<u>\$ 418,036,910</u>	<u>\$ 978,326,910</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, 2016, Comprehensive Annual Financial Report (CAFR) identifies \$9.0M as an accrued obligation for compensated absences as of 6/30/2016.



Long-Term Debt: Capital Lease

Capital Lease

This year, the district entered into a lease agreement as lessee for financing the acquisition of school buses valued at \$1,117,800. The buses have an 8-year estimated useful life. This year, \$11,644 was included in depreciation expense. This lease agreement qualifies as a capital lease and, therefore, has 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, 2016, were as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2017	\$ 166,432
2018	166,432
2019	166,432
2020	166,432
2021	166,432
2022	166,432
Total minimum lease payments	998,592
Less: amount representing interest	(47,224)
Present value of minimum lease payments	<u>\$ 951,368</u>

Operating Lease

The district leases the majority of its non-bus fleet of vehicles. Total costs for the lease was \$235,813 for the year ended June 30, 2016. Future minimum lease payments for the lease are as follows:

<u>Year Ended June 30,</u>	<u>Governmental Activities</u>
2017	\$ 257,959
2018	257,959
2019	257,959
2020	249,900
2021	20,980
Total	<u>1,044,757</u>



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General Fund

Summary

	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Estimated Actual	2017-18 Proposed Budget
Generally Accepted Accounting Principles					
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 25,560,553
GAAP BASIS BEGINNING BALANCE & RESERVES					
Total One-Time Funds	\$ 7,285,133	\$ 4,278,614	\$ 6,551,160	\$ 7,504,004	\$ 8,525,547
Carryover Funds	3,244,933	3,218,579	3,710,174	3,703,227	-
Subtotal Beginning Balance	3,244,933	3,218,579	3,710,174	3,703,227	-
Warehouse Reserve	376,107	553,598	570,397	750,709	550,000
Contract Reserve	120,000	120,000	120,000	120,000	120,000
Other GAAP Reserves	302,971	402,900	-	225,873	-
Contingency Reserve	6,898,095	7,283,576	7,662,021	8,142,589	8,182,503
Emergency Reserve (TABOR)	6,898,095	7,283,576	7,662,021	8,142,589	8,182,503
Subtotal Reserves	14,595,268	15,643,650	16,014,439	17,381,760	17,035,006
TOTAL BEGINNING BALANCE & RESERVES	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 25,560,553
TOTAL REVENUE	273,620,294	291,527,755	304,040,565	309,579,157	320,183,014
TOTAL SOURCES	\$ 298,745,628	\$ 314,668,598	\$ 330,316,338	\$ 338,168,148	\$ 345,743,567
TOTAL EXPENDITURES	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 270,941,138	\$ 280,552,341
TOTAL RESERVES	-	-	-	-	17,678,053
TOTAL TRANSFERS	36,411,042	38,513,131	39,424,822	41,666,457	45,030,272
TOTAL USES	\$ 275,604,785	\$ 288,392,825	\$ 301,727,347	\$ 312,607,595	\$ 343,260,666
BUDGET BASIS ENDING FUND BALANCE	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 25,560,553	\$ 2,482,901
Generally Accepted Accounting Principles					
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 25,560,553	\$ 20,160,954



General Fund (continued)

Revenue Summary

	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Estimated Actual	2017-18 Proposed Budget
REVENUE					
Local Sources					
Property Taxes - Current	\$ 122,566,263	\$ 122,353,553	\$ 143,986,573	\$ 145,646,440	\$ 141,595,555
Property Taxes - Election	61,604,411	63,329,292	66,464,226	66,789,698	68,839,636
Property Tax - Credits/Abatements	2,400,206	2,569,356	1,806,942	2,998,000	1,810,986
Property Taxes - Delinquent	180,856	465,119	371,114	200,000	200,000
Specific Ownership Taxes - Non-equalized	5,397,314	5,681,593	6,458,075	6,041,645	7,013,364
Specific Ownership Taxes - Equalized	6,186,191	6,894,141	7,146,138	7,893,081	8,519,933
Tuition	549,054	675,070	720,190	564,000	599,000
Interest	17,015	17,374	53,175	90,000	90,000
Services Provided to Charters	4,428,917	4,560,848	3,744,628	3,687,678	3,904,081
Miscellaneous Revenue	295,575	287,464	699,384	781,188	573,188
Indirect Cost Reimbursement	677,216	741,600	534,504	769,528	534,504
Subtotal Local Sources	\$ 204,303,018	\$ 207,575,410	\$ 231,984,949	\$ 235,461,258	\$ 233,680,247
State Sources					
Finance Act	\$ 61,203,457	\$ 74,065,022	\$ 61,554,695	\$ 63,943,694	\$ 76,180,880
Vocational Education Reimbursement	1,014,120	1,193,205	1,381,626	1,228,190	1,252,754
Special Education Reimbursement	5,306,751	5,289,375	5,525,246	5,538,278	5,649,044
READ Act	328,088	747,836	600,595	648,853	648,853
ELPA Reimbursement	273,212	1,009,685	1,029,141	1,121,676	1,144,110
Talented and Gifted Reimbursement	273,555	281,743	283,866	287,918	293,676
CDE Audit Adjustments/Assessment	-	(129,911)	-	(9,160)	(25,000)
Other State Revenue	90,868	113,122	110,007	112,634	112,634
Subtotal State Sources	\$ 68,490,051	\$ 82,570,077	\$ 70,485,176	\$ 72,872,083	\$ 85,256,951
Federal Sources					
Medicaid Reimbursements	827,225	1,382,268	1,570,440	1,245,816	1,245,816
Subtotal Federal Sources	\$ 827,225	\$ 1,382,268	\$ 1,570,440	\$ 1,245,816	\$ 1,245,816
TOTAL REVENUE	\$ 273,620,294	\$ 291,527,755	\$ 304,040,565	\$ 309,579,157	\$ 320,183,014



General Fund (continued)

Expenditures, Reserve & Transfer Summary

	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Estimated Actual	2017-18 Proposed Budget
EXPENDITURES:					
101-125 Administrators & Principals	\$ 15,822,298	\$ 17,222,716	\$ 19,000,570	\$ 19,373,439	\$ 21,152,597
201-220 Teachers	145,953,375	153,973,878	161,338,760	168,887,493	180,471,114
231-239 Psych/SocWkr/OT/PT	9,064,663	9,990,177	10,501,016	10,628,949	11,656,962
300-359 Professional Support Staff	4,422,959	5,204,192	5,360,090	5,681,853	5,399,815
360-390 Technical Support Staff	4,059,564	4,052,816	4,184,202	4,251,749	4,661,513
401-490 Para educators & Aides	12,889,944	13,262,764	13,994,785	14,134,966	15,586,901
500-516 Office & Admin Support Staff	11,400,386	12,283,274	12,666,008	12,997,878	13,322,488
600-637 Crafts/Trades Services	12,632,112	13,045,272	13,800,815	14,513,931	15,353,453
Subtotal Salaries and Benefits	\$ 216,245,301	\$ 229,035,089	\$ 240,846,246	\$ 250,470,258	\$ 267,604,843
Purchased Prof & Tech Services	\$ 3,455,668	\$ 3,159,553	\$ 4,273,597	\$ 5,929,897	\$ 4,464,008
Purchased Property Services	3,651,350	3,813,324	4,391,968	4,848,535	4,916,994
Other Purchased Services	2,472,398	2,580,475	2,799,591	2,590,045	2,754,313
Supplies	11,893,169	10,293,752	8,882,448	13,987,556	14,025,539
Property and Other Uses of Funds	1,475,857	997,501	1,108,675	(6,885,153)	(13,213,356)
Subtotal Non Personnel Expenditures	\$ 22,948,442	\$ 20,844,605	\$ 21,456,279	\$ 20,470,880	\$ 12,947,498
TOTAL EXPENDITURES	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 270,941,138	\$ 280,552,341
RESERVES:					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 8,416,570
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%
Emergency Reserve	-	-	-	-	8,416,570
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%
Other GAAP Reserves	-	-	-	-	174,913
Multi Year Contract Reserve	-	-	-	-	120,000
Warehouse Reserve	-	-	-	-	550,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 17,678,053
TRANSFERS TO:					
Risk Management Fund	\$ 3,366,687	\$ 3,366,687	\$ 3,366,687	\$ 4,362,462	\$ 4,562,462
Capital Reserve Fund	2,448,297	2,745,703	1,608,858	1,831,858	2,625,979
Charter Fund	20,182,575	21,386,904	22,239,452	22,503,190	23,246,039
Preschool Fund	3,556,785	3,395,197	3,649,225	3,818,922	4,129,168
Colorado Preschool Fund	1,094,973	1,748,881	1,801,018	1,709,108	1,764,210
Food Services	405,017	494,925	757,402	595,446	857,616
Technology Fund	1,768,113	1,771,749	1,638,795	1,637,089	1,857,137
Transportation Fund	2,577,212	2,826,618	3,957,620	4,410,268	4,974,089
Athletic Fund	1,934,415	1,830,374	2,004,320	2,000,870	2,016,328
TRANSFERS FROM:					
Community Schools Fund	\$ (923,032)	\$ (1,053,907)	\$ (1,598,555)	\$ (1,202,756)	\$ (1,002,756)
TOTAL TRANSFERS	\$ 36,411,042	\$ 38,513,131	\$ 39,424,822	\$ 41,666,457	\$ 45,030,272
TOTAL USES	\$ 275,604,785	\$ 288,392,825	\$ 301,727,347	\$ 312,607,595	\$ 343,260,666



General Fund (continued)

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	Estimated Actual 2016-17	Proposed Budget 2017-18
Restricted	\$3,244,933	\$3,218,579	\$3,710,174	\$3,703,227	\$0
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	670,000
Unrestricted	7,285,133	4,278,614	6,551,160	7,504,004	8,525,547
Total GAAP Fund Balance	\$25,125,334	\$23,140,843	\$26,275,773	\$28,588,991	\$25,560,553

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 \$7,588 per funded pupil is \$237 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 29,884.1. 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 29,884.1 times the per pupil funding of \$7,588 (slightly rounded), or \$226,760,551. A separately calculated "hold harmless" amount of \$249,019 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.



General Operating Fund (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 \$211,494,321 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	\$	226,760,551
Minus: State Finance Act Funding ¹		(75,931,861)
Equalized Specific Ownership Tax ¹		(8,519,933)
School Finance Act Local Property Tax Amount	\$	142,308,757
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	36,523,096
Total Override Elections	\$	69,185,564
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$211,494,321

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 ongoing by \$1.9M
- Interest income is expected to increase to \$50K 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 \$216K is projected for the Proposed Budget due to COLA assumptions.



General Operating Fund (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 \$76,180,880, 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, Vocational Education, English Language Development programs, and the READ Act. Revenues for this category are projected to have a slight increase of \$164K.
- State Categorical Reimbursement Revenue

	Audited Actual 2013-14	Audited Actual 2014-15	Audited Actual 2015-16	Estimated Actual 2016-17	Proposed Budget 2017-18
Vocational Education	\$1,014,120	\$1,193,205	\$1,381,626	\$1,228,190	\$1,252,754
Special Education	5,306,751	5,285,899	5,525,246	5,538,278	5,649,044
ARRA State Stabilization	-	-	-	-	-
READ Act	328,088	747,836	600,595	648,853	648,853
ELPA	273,212	1,009,685	1,029,141	1,121,676	1,144,110
Talented & Gifted	273,555	281,743	283,866	287,918	293,676
TOTAL	\$7,195,726	\$8,518,368	\$8,820,474	\$8,824,915	\$8,988,437

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" later in this section.

- 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 Proposed 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 (\$1.1M), 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



General Operating Fund (continued)

Expenditure Assumptions (continued)

for staffing reserve (\$1.5M) 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 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" on the following page. One-time and carryover expenses totaling \$5.0M were removed for this year's budget. Ongoing expenses for this category will decrease by \$7.2M from prior year and is comprised of a \$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 for K-4 English Language Arts Core Materials (\$2.4M), Phonics and Phonological Awareness (\$0.4M), Professional Development (\$0.2M), one-time increase in support for Community Foundation and Statewide Parent Coalition (\$0.2M), removal of resources for Boulder Explore (\$0.3M), reorganization of Special Education fees (\$0.3M), Operations and Maintenance support (\$0.5M), utilities, waste and recycling (\$175K), along with additional other fees, contracts, and services (\$0.1M).
- 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) \$1.5M
 - 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 proposed budget also reserves \$120K for multi-year contract obligations, \$175K for GAAP Reserves, and \$550K for warehouse inventory.



General Operating Fund (continued)

Reserve and Transfer Assumptions (continued)

- Transfers – The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$7.2M. 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 \$794K in 2017-18 does include a one-time transfer of \$1.1M after removing 2016-17 one-time transfer for Athletic projects.

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.

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 by \$200K for General Operating Fund support due to an elimination of a one-time transfer in 2016-17.

The transfer of \$858K to the Food Services fund is has been increased over prior year (\$262K) to account for health insurance, COLA, Steps, and PERA increases.

Charter Schools

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 Proposed Budget transfer has increased by \$743K from the 2016-17 Revised Budget amount. This is largely due to an increase in per pupil revenue, change in student FTE, and the 2010 mill levy override. The payment for services contracted with the district for 2016-17 will increase \$216K 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.)



General Operating Fund (continued)

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 Proposed Budget Contains One-Time Expenditures & Transfers:

Proposed Budget Numbers - Policy DB Calculation	
\$ 320,183,014	Total Revenues
(325,582,613)	Less Total Expenditures & Transfers
(200,000)	Less one time Revenue
1,305,101	Plus one time Transfers
4,919,913	Plus one time Expenditures & Carryover
625,415	Total Policy DB Ongoing Available

\$ 590,014	Net available ongoing funds after 6% reserves
-------------------	--

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

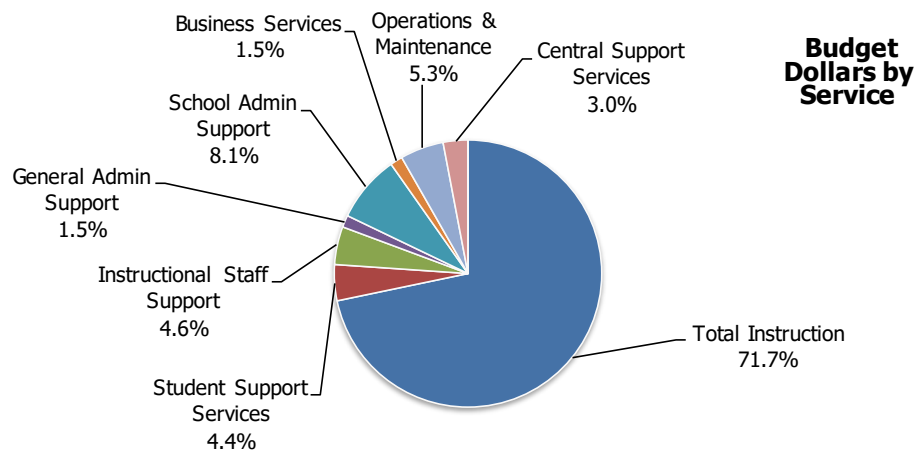
Proposed Budget - One-Time Expenditures	
\$ 1,500,000	Staffing Reserve
2,400,000	K-4 English Language Arts Core Materials
200,000	Professional Development
400,000	Phonics and Phonological Awareness Targeted Instruction
200,000	Statewide Parent Coalition
45,000	Community Foundation
174,913	GAAP Reserve
\$ 4,919,913	Total One-Time Expenditures



Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 150,868,510	53.78%	1,424.309
Special Education	37,176,970	13.25%	418.524
Vocational Education	2,815,486	1.00%	30.954
CoCurricular Activities	1,246,425	0.44%	0.000
English Language Development	7,374,605	2.63%	67.021
Talented & Gifted	1,696,711	0.60%	19.312
Total Instruction	201,178,707	71.72%	1,960.120
<u>Instructional Support</u>			
Student Support Services	12,230,290	4.36%	116.486
Instructional Staff Support	12,909,074	4.60%	94.076
Total Instructional Support	25,139,364	8.96%	210.562
<u>School Administration and Operations</u>			
School Admin Support	22,790,193	8.12%	231.884
Operations & Maintenance	14,769,960	5.26%	241.838
Total School Administration and Ops	37,560,153	13.38%	473.722
<u>District Wide Services and Community Obligations</u>			
General Admin Support	4,078,973	1.45%	17.613
Business Services	4,198,705	1.50%	40.100
Central Support Services	8,396,439	2.99%	66.065
Total District Wide Support	16,674,117	5.94%	123.778
GRAND TOTAL ALL SERVICES	\$ 280,552,341	100.00%	2,768.182

*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

	2013-14	2014-15	2015-16	2016-17	2017-18
	Audited	Audited	Audited	Revised	Proposed
SRE	Actual	Actual	Actual	Budget	Budget
11 Regular Education	\$ 121,225,880	\$ 125,254,202	\$132,585,023	\$ 142,997,138	\$ 150,868,510
12 Special Education	29,898,296	32,823,956	33,974,758	34,804,561	37,176,970
13 Vocational Education	2,088,619	2,050,316	2,140,354	2,742,955	2,815,486
14 Cocurricular Education and Athletics	1,094,552	992,538	1,010,415	1,209,497	1,246,425
16 English Language Development	6,542,243	6,781,892	7,148,187	7,123,241	7,374,605
17 Talented and Gifted Education	1,369,470	1,408,790	1,214,468	1,557,443	1,696,711
21 Student Services	10,821,102	10,520,076	10,601,309	12,158,889	12,230,290
22 Instructional Staff Support	9,751,997	10,575,348	10,993,351	12,101,018	12,909,074
23 General Administration	2,959,626	3,478,361	3,734,580	3,759,084	4,078,973
24 School Administration	19,267,265	20,672,317	21,578,123	21,715,216	22,790,193
25 Business Services	3,755,794	3,871,515	4,049,969	4,702,390	4,198,705
26 Operations and Maintenance	21,457,542	21,964,138	22,467,694	18,074,047	14,769,960
28 Central Services	8,961,357	9,486,245	10,804,294	9,804,617	8,396,439
TOTAL:	<u>\$ 239,193,743</u>	<u>\$ 249,879,694</u>	<u>\$ 262,302,525</u>	<u>\$ 272,750,096</u>	<u>\$ 280,552,341</u>



Making Choices in the BVSD Budget

CATEGORY			
GROUP	17-18	% OF	% OF TOTAL
PROGRAM	BUDGET	GROUP	BUDGET
<u>INSTRUCTION</u>			
INSTRUCTION TOTAL	\$ 201,178,707		71.72%
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS	133,622,191	66.42%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	8,685,335	4.32%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	2,671,613	1.33%	
INSTRUMENTAL MUSIC	2,743,033	1.36%	
DROPOUT PREVENTION	1,371,672	0.68%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT	544,048	0.27%	
SECONDARY LEVEL LITERACY	408,737	0.20%	
K-3 ENGLISH LANGUAGE DEVELOPMENT	300	0.00%	
HIGH SCHOOL OPTIONS	30,919	0.02%	
IB PROGRAM	315,951	0.16%	
CONNECTIONS	307,647	0.15%	
MULTI-CULTURAL	163,064	0.08%	
EXPULSED STUDENT SERVICES	4,000	0.00%	
SPECIAL EDUCATION	7,374,605	3.67%	
VOCATIONAL EDUCATION	2,815,486	1.40%	
COCURRICULAR EDUCATION AND ATHLETICS	1,246,425	0.62%	
ENGLISH LANGUAGE DEVELOPMENT	1,696,711	0.84%	
TALENTED AND GIFTED EDUCATION	37,176,970	18.48%	
TOTAL INSTRUCTION	\$ 201,178,707		71.72%
<u>INSTRUCTIONAL SUPPORT</u>			
STUDENT SERVICES	\$ 12,230,290		4.36%
COUNSELING SERVICES	6,082,073	49.74%	
NURSING AND HEALTH SERVICES	3,393,438	27.75%	
DROPOUT PREVENTION	221,737	1.81%	
FAMILY RESOURCE SCHOOLS	160,000	1.31%	
TRANSLATION SERVICES	153,107	1.25%	
SOCIAL WORK SERVICES	128,613	1.05%	
FAMILY ADVOCATE PROGRAM	148,060	1.21%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	1,943,262	15.89%	
INSTRUCTIONAL STAFF SUPPORT	\$ 12,909,074		4.60%
LIBRARY SUPPORT SERVICES	5,058,335	39.18%	
TECHNOLOGY SPECIALISTS	917,151	7.10%	
ADMIN AND EVALUATION OF LEARNING SERVICES	726,504	5.63%	
CULTURAL DIVERSITY	65,003	0.50%	
CURRICULUM DEVELOPMENT COUNCIL	6,324	0.05%	
MEDIA SUPPORT SERVICES	135,686	1.05%	
STAFF DEVELOPMENT	1,030,982	7.99%	
INDUCTION	143,252	1.11%	
SUPPERVISION OTHER INSTRUCTIONAL	65,810	0.51%	
OTHER INSTRUCTIONAL STAFF SUPPORT	4,760,027	36.87%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 25,139,364		8.96%



Making Choices in the BVSD Budget (continued)

CATEGORY				
GROUP				
PROGRAM	17-18 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 22,790,193			8.12%
PRINCIPAL'S OFFICE		22,348,548	98.06%	
SCHOOL ADMINISTRATION SERVICES		373,624	1.64%	
SCHOOL LEVEL SUPPORT		66,721	0.29%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		1,300	0.01%	
OPERATIONS AND MAINTENANCE	\$ 14,769,960			5.26%
MAINTENANCE & OPERATIONS		11,446,036	77.50%	
ENVIRONMENTAL SERVICES		1,008,386	6.83%	
ADMIN OF MAINTENANCE AND OPERATIONS		941,976	6.38%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		1,373,562	9.30%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 37,560,153			13.38%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 4,078,973			1.45%
SUPERINTENDENT		737,662	18.09%	
TAX COLLECTION FEES		417,000	10.22%	
SECONDARY EDUCATION SUPPORT		271,312	6.65%	
LEGAL SERVICES		145,385	3.56%	
ELEMENTARY EDUCATION SUPPORT		190,032	4.66%	
ADMIN OF GENERAL SUPPORT SERVICES		114,187	2.80%	
STAFF NEGOTIATIONS SERVICES		303,936	7.45%	
GRANT PROCUREMENT		108,701	2.66%	
ELECTION SERVICES		69,750	1.71%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,721,008	42.19%	
BUSINESS SERVICES	\$ 4,198,705			1.50%
CENTRAL SERVICES	\$ 8,396,439			2.99%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		2,802,374	33.39%	
HUMAN RESOURCES		1,870,162	22.27%	
TELECOMMUNICATIONS		466,124	5.55%	
COMMUNICATION SERVICES		285,947	3.41%	
RESEARCH AND EVALUATION SERVICES		188,595	2.25%	
PLANNING SERVICES		577,582	6.88%	
INSURANCE MANAGEMENT SERVICES		179,850	2.14%	
SUBSTITUTE OFFICE		82,230	0.98%	
RECRUITMENT		371,491	4.42%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		1,572,084	18.72%	
TOTAL DISTRICT WIDE SUPPORT	\$ 16,674,117			5.94%
GRAND TOTAL GENERAL OPERATING FUND	\$ 280,552,341			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 17-18 budgeted dollars for that program divided by the "17-18 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 PROPOSED BUDGET
SRE 11 Regular Education	\$ 110,907,424	\$ 32,335,060	\$ 1,044,726	\$ 583,687	\$ 312,111	\$ 5,462,259	\$ 223,243	\$ 150,868,510
SRE 12 Special Education	27,286,082	8,575,570	46,456	11,039	1,154,520	69,634	33,669	37,176,970
SRE 13 Vocational Education	2,008,648	630,444	13,836	14,945	2,100	140,699	4,814	2,815,486
SRE 14 Co-Curricular Education & Athletics	1,023,561	209,318	-	-	12,346	800	400	1,246,425
SRE 16 English Language Development	5,625,945	1,619,613	6,103	2,681	10,471	108,162	1,630	7,374,605
SRE 17 Talented & Gifted Education	1,027,298	350,831	29,300	-	164,526	122,156	2,600	1,696,711
SRE 21 Student Support Services	8,788,478	2,638,165	246,652	7,764	42,829	342,839	163,563	12,230,290
SRE 22 Instructional Staff Support	8,414,458	2,552,945	948,214	64,423	64,136	809,549	55,349	12,909,074
SRE 23 General Administration Support	2,314,086	600,086	782,403	6,800	160,207	103,060	112,331	4,078,973
SRE 24 School Administration Support	17,321,422	5,184,421	22,000	100	147,096	100,603	14,551	22,790,193
SRE 25 Business Services	2,915,082	877,046	405,293	119,350	61,250	121,557	(300,873)	4,198,705
SRE 26 Operations & Maintenance	12,385,091	4,184,868	25,945	2,273,283	21,574	6,268,365	(10,389,166)	14,769,960
SRE 28 Central Support Services	6,081,169	1,747,732	893,080	1,832,922	601,147	375,856	(3,135,467)	8,396,439
GRAND TOTAL	\$ 206,098,744	\$ 61,506,099	\$ 4,464,008	\$ 4,916,994	\$ 2,754,313	\$ 14,025,539	\$ (13,213,356)	\$ 280,552,341



Service (SRE) Budgets by Object (continued)

SRE Detail

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2017-18 PROPOSED BUDGET
PROGRAM								
SRE 11 REGULAR EDUCATION								
0010 GEN ELEMENTARY EDUC	41,321,032	12,424,227	6,319	231,883	30,310	397,504	40,680	\$ 54,451,955
0020 GEN MIDDLE EDUCATION	23,391,113	6,915,162	38,267	115,905	47,181	318,231	29,935	30,855,794
0030 GEN HIGH SCHOOL EDUCATION	32,393,347	9,522,666	482,546	146,565	127,702	415,521	94,744	43,183,091
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	-	103,593	3,294	233,339
0090 OTHER GEN EDUCATION	4,006,879	586,277	516,694	-	101,268	2,913,625	31,270	8,156,013
0093 HOMEBOUND/HOSPITAL	20,720	4,237	-	-	-	-	-	24,957
0200 ART	2,214,859	648,740	-	-	-	30,358	-	2,893,957
0300 OTHER ART PROGRAMS	-	-	-	-	-	7,272	186	7,458
0500 LANG ARTS ENGLISH	-	-	-	-	-	431,321	-	431,321
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	2,225,340	650,890	-	-	-	19,367	110	2,895,707
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	2,225,239	650,866	900	-	-	14,438	500	2,891,943
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
SRE TOTAL	110,907,424	32,335,060	1,044,726	583,687	312,111	5,462,259	223,243	\$ 150,868,510
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	16,046,763	5,259,186	11,808	11,039	1,167,047	58,664	32,994	22,587,501
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 DISABLT	3,660,302	1,054,499	-	-	-	-	-	4,714,801
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,407,157	491,211	173	-	(15,902)	-	-	1,882,639
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	-	-	-	-	675	321,484
SRE TOTAL	27,286,082	8,575,570	46,456	11,039	1,154,520	69,634	33,669	\$ 37,176,970



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	PROPERTY	OTHER	SUPPLIES	PROPERTY &	PROPOSED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
SRE 13 VOCATIONAL 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
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	46,276	14,994	-	-	-	-	-	61,270
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2410 PRINCIPAL'S OFFICE	214,593	70,774	-	8,205	-	10,000	526	304,098
SRE TOTAL	2,008,648	630,444	13,836	14,945	2,100	140,699	4,814	\$ 2,815,486
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
0030 GEN HIGH SCHOOL EDUCATION	15,994	3,272	-	-	-	-	-	\$ 19,266
1808 INTRAMURALS - GENERAL	311,134	63,626	-	-	-	-	-	374,760
1910 ELEM SPONSOR STUDENT ACT	44,053	9,009	-	-	-	-	-	53,062
1920 MIDDLE SPONSOR STUDENT AC	103,749	21,216	-	-	-	-	-	124,965
1930 HIGH SPONSOR STUDENT ACT	469,042	95,919	-	-	-	-	-	564,961
1935 CHEER/POMS	78,509	16,055	-	-	-	-	-	94,564
8916 JITSUYGO HIGH SCH PROGRAM	1,080	221	-	-	12,346	800	400	14,847
SRE TOTAL	1,023,561	209,318	-	-	12,346	800	400	\$ 1,246,425
SRE 16 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY EDUC	2,653,904	776,246	-	-	-	7,790	-	\$ 3,437,940
0020 GEN MIDDLE EDUCATION	1,051,679	307,804	-	-	-	7,415	-	1,366,898
0030 GEN HIGH SCHOOL EDUCATION	819,033	239,774	-	-	-	9,998	-	1,068,805
0090 OTHER GEN EDUCATION	429,023	97,813	692	-	-	3,763	865	532,156
2200 INSTRUCTIONAL STAFF SPRT	640,688	188,055	-	2,681	9,729	75,582	765	917,500
2212 CURRICULUM DEVELOPMENT	3,087	632	1,411	-	742	-	-	5,872
2214 EVALUATION INSTRUCT SVCS	28,531	9,289	4,000	-	-	3,614	-	45,434
SRE TOTAL	5,625,945	1,619,613	6,103	2,681	10,471	108,162	1,630	\$ 7,374,605
SRE 17 TALENTED & GIFTED EDUCATION								
0070 TALENTED AND GIFTED	709,823	261,222	300	-	158,394	23,518	-	\$ 1,153,257
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	55,000	14,752	-	-	-	-	-	69,752
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	614	-	-	-	-	-	3,614
2237 ADMIN TAG PROGRAMS	162,776	47,504	9,000	-	4,882	93,033	1,500	318,695
SRE TOTAL	1,027,298	350,831	29,300	-	164,526	122,156	2,600	\$ 1,696,711
SRE 21 STUDENT SUPPORT SERVICES								
2100 SUPPORT SERVICES-STUDENTS	568,006	154,770	192,444	-	-	145,624	5,000	\$ 1,065,844
2112 ATTENDANCE SERVICES	158,909	48,391	-	-	-	-	-	207,300
2113 SOCIAL WORK SERVICES	361,219	137,191	-	-	-	-	-	498,410
2114 STUDENT ACCOUNTING	454,287	135,748	17,008	2,514	1,500	3,611	750	615,418
2122 COUNSELING SERVICES	4,582,176	1,287,910	4,200	-	15,179	60,639	1,613	5,951,717
2123 APPRAISAL SERVICES	101,289	29,067	-	-	-	-	-	130,356
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	821,624	248,592	14,000	2,000	6,150	3,419	2,200	1,097,985
2139 OTHR HLTH SVCS-MEDICAID	1,458,898	511,077	19,000	3,250	20,000	129,228	154,000	2,295,453
2190 OTHER SUPPORT SERVICES-STUDENTS	282,070	85,419	-	-	-	-	-	367,489
SRE TOTAL	8,788,478	2,638,165	246,652	7,764	42,829	342,839	163,563	\$ 12,230,290



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 PROPOSED BUDGET
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 INSTRUCTIONAL STAFF SPRT	246,743	84,242	684,521	-	46,529	657,002	20,000	\$ 1,739,037
2210 IMPROVEMENT INSTRUC SVCS	935,220	262,338	-	-	2,610	12,175	-	1,212,343
2211 ADMIN LEARNING SERVICES	67,957	20,801	-	6,250	2,000	11,000	10,000	118,008
2212 CURRICULUM DEVELOPMENT	412,027	118,012	700	-	-	48,887	-	579,626
2213 STAFF DEVELOPMENT	488,947	237,230	261,565	-	3,450	31,417	8,373	1,030,982
2214 EVALUATION INSTRUC SVCS	467,568	132,866	1,250	-	-	2,706	4,106	608,496
2219 LEARNING MATERIALS CENTER	54,566	18,067	-	-	-	-	-	72,633
2220 MEDIA SUPPORT SERVICES	686,875	230,276	-	-	-	-	-	917,151
2222 LIBRARY SUPPORT SVCS	3,895,515	1,118,943	178	-	-	42,102	1,597	5,058,335
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	556,308	166,673	-	-	6,200	4,000	10,000	743,181
2231 ADMIN SPECIAL EDUCATION	551,862	148,557	-	-	-	-	-	700,419
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	50,870	14,940	-	-	-	-	-	65,810
SRE TOTAL	8,414,458	2,552,945	948,214	64,423	64,136	809,549	55,349	\$ 12,909,074
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	327,551	84,337	10,000	4,000	56,555	70,291	22,797	\$ 575,531
2304 GENERAL ADMIN SUPPORT	1,158,751	300,877	-	-	-	-	-	1,459,628
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	14,500	3,571	25,134	51,705
2312 BOE SECTRY BOARD OF EDUC	32,841	9,499	-	-	-	-	-	42,340
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	69,750
2315 LEGAL SERVICES	63,291	20,467	54,977	-	2,500	3,650	500	145,385
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	227,481	59,379	16,576	-	-	500	-	303,936
2321 SUPERINTENDENT	420,366	103,131	45,065	1,600	82,452	22,048	63,000	737,662
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	83,805	22,396	-	-	1,000	1,500	-	108,701
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
SRE TOTAL	2,314,086	600,086	782,403	6,800	160,207	103,060	112,331	\$ 4,078,973
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	16,937,570	5,177,963	-	100	132,061	89,603	12,551	22,349,848
SRE TOTAL	17,321,422	5,184,421	22,000	100	147,096	100,603	14,551	\$ 22,790,193
SRE 25 BUSINESS SERVICES								
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	\$ 20,290
2501 BUSINESS SUPPORT SERVICES	-	1,200	-	-	-	-	-	1,200
2511 ADMIN BUSINESS SERVICES	232,414	62,767	-	-	-	-	-	295,181
2513 BUDGETING SERVICES	530,222	158,255	23,400	500	16,850	26,500	8,500	764,227
2515 PAYROLL SERVICES	376,365	112,294	-	-	3,000	-	-	491,659
2516 FINANCIAL ACCOUNTING SVCS	686,656	206,651	371,893	6,100	22,300	10,400	10,100	1,314,100
2520 PURCHASING SERVICES	380,560	113,460	-	750	13,900	8,900	1,100	518,670
2530 WAREHOUSING/DISTRIBUTING	526,248	169,855	5,000	14,000	5,200	4,600	40,500	765,403
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	2,915,082	877,046	405,293	119,350	61,250	121,557	(300,873)	\$ 4,198,705
SRE 26 OPERATIONS & MAINTENANCE								
2600 MAINTENANCE & OPERATIONS	9,959,907	3,391,328	12,145	1,997,168	14,880	6,251,365	(10,180,757)	\$ 11,446,036
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	731,651	204,325	1,800	-	1,800	2,100	300	941,976
2620 ENVIRONMENTAL SERVICES	540,883	167,194	8,000	274,115	4,894	3,900	9,400	1,008,386
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	2,000
2660 SECURITY SERVICES	1,022,399	364,504	2,000	-	-	8,000	5,000	1,401,903
2690 OTHER OPERATIONS	130,251	57,517	-	-	-	-	(223,109)	(35,341)
SRE TOTAL	12,385,091	4,184,868	25,945	2,273,283	21,574	6,268,365	(10,389,166)	\$ 14,769,960



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	PROPERTY	OTHER	SUPPLIES	PROPERTY &	PROPOSED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
SRE 28 CENTRAL SUPPORT SERVICES								
2112 ATTENDANCE SERVICES	-	900	-	-	-	-	-	\$ 900
2800 CENTRAL SUPPORT SERVICES	5,000	72	21,671	-	20,000	80,000	-	126,743
2801 CENTRAL SUPPORT SERVICES	1,006,637	267,550	-	-	-	-	-	1,274,187
2811 PLANNING SERVICES	244,594	71,381	189,500	600	19,657	47,645	4,205	577,582
2814 RESEARCH/EVALUATION SVCS	126,734	36,361	7,500	-	4,250	10,250	3,500	188,595
2820 COMMUNICATION SERVICES	187,632	55,734	14,000	-	9,230	7,551	11,800	285,947
2830 HUMAN RESOURCES	1,391,560	404,134	62,368	3,500	18,760	36,160	32,193	1,948,675
2832 RECRUITMENT/PLACEMENT SVC	154,100	46,611	55,000	-	2,780	98,000	15,000	371,491
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	200	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	631	-	-	-	-	-	3,717
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(3,349,074)	(3,349,074)
2841 SUPERVISING INFO SYS SERVICES	356,825	103,854	150,290	5,500	49,541	20,500	60,500	747,010
2843 PROGRAMMING SERVICES	1,262,123	357,108	43,720	1,506,146	24,525	7,200	3,050	3,203,872
2844 OPERATIONS SERVICES	268,697	79,462	316,300	163,363	71,250	41,250	50,050	990,372
2845 TELECOMMUNICATIONS	88,943	25,759	2,500	153,813	180,000	-	15,109	466,124
2849 OTHER INFORMATION SYSTEMS SERVICES	877,132	269,062	5,000	-	28,000	26,000	5,000	1,210,194
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	-	-	170,000
2890 OTHER SUPPORT SERVICES	108,106	29,113	2,231	-	1,200	1,000	13,000	154,650
SRE TOTAL	6,081,169	1,747,732	893,080	1,832,922	601,147	375,856	(3,135,467)	\$ 8,396,439
GRAND TOTAL	206,098,744	61,506,099	4,464,008	4,916,994	2,754,313	14,025,539	(13,213,356)	280,552,341



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 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 162,018,654	\$ 47,889,313	\$ 2,947,162	\$ 4,874,479	\$ 1,198,172	\$ 13,347,994	\$ (13,494,646)	\$ 218,781,128
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,066,323	604,990	-	-	-	12,175	-	2,683,488
0021 CHOICE	394,199	115,364	-	-	-	600	-	510,163
0027 MIDDLE LEVEL LITERACY	420,865	123,183	-	-	-	-	-	544,048
0031 DROPOUT PREVENTION	1,034,324	317,326	471,725	-	-	15,500	-	1,838,875
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	316,260	92,477	-	-	-	-	-	408,737
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	26,000	-	28,168	95	12,800	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	397,354	170,477	20,000	-	-	602	-	588,433
0073 TAG - DISTRICT PROGRAMS	349,689	101,429	-	-	158,394	10,000	-	619,512
0089 SUMMER ONLINE	139,182	31,539	-	-	61,000	1,000	300	233,021
0095 PARTNERS IN EDUCATION	112,126	51,927	1,000	-	4,700	3,300	2,000	175,053
0137 FAMILY ADVOCATE PROGRAM	107,418	40,642	-	-	-	-	-	148,060
0193 PLANNING INNOVATIONS	117,865	32,085	-	-	2,860	6,690	450	159,950
0660 ENGLISH AS 2ND LANGUAGE	5,007,636	1,438,499	692	-	-	30,207	865	6,477,899
2001 IB PROGRAM	188,933	53,918	3,700	-	29,500	7,000	33,600	316,651
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	108,764	29,028	444	-	-	14,871	-	153,107
2191 ADA/504 SERVICES	94,398	27,612	32,000	-	-	-	5,000	159,010
2204 RECRUITMENT	47,766	16,665	-	-	2,780	-	-	67,211
2205 INDUCTION	98,898	25,865	-	-	11,087	3,402	4,000	143,252
2207 TECHNOLOGY SPECIALISTS	686,875	230,276	-	-	-	-	-	917,151
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	644,775	188,891	5,411	2,681	10,471	79,196	765	932,190
2391 ELEM EDUCATION SUPPORT	127,182	34,864	-	1,300	18,455	5,081	3,150	190,032
2393 SECONDARY ED SUPPORT	185,369	49,256	2,000	1,700	18,500	7,340	7,147	271,312
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	-	-	1,000	-	-	173,815
2834 SUBSTITUTE OFFICE	62,521	19,709	-	-	-	-	-	82,230
3120 STATE VOCATIONAL ED	2,013,881	631,514	13,836	14,945	2,100	140,699	4,814	2,821,789
3130 STATE ECEA SPECIAL ED	27,286,082	8,575,570	46,456	11,039	1,154,520	69,634	33,669	37,176,970
3150 STATE TALENTED & GIFTED	280,255	78,925	9,000	-	6,132	97,383	2,600	474,295
3206 READ ACT	-	-	648,853	-	-	-	-	648,853
9003 MEDICAID	994,068	300,532	19,000	3,250	20,000	60,500	154,000	1,551,350
GRAND TOTAL	206,098,744	61,506,099	4,464,008	4,916,994	2,754,313	14,025,539	(13,213,356)	\$ 280,552,341



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 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 GEN ELEMENTARY ED	39,224,073	11,810,192	3,319	231,883	6,810	396,204	27,080	\$ 51,699,561
0020 GEN MIDDLE EDUCATION	22,500,530	6,654,637	267	115,905	13,013	313,295	17,005	29,614,652
0030 GEN HIGH SCHOOL EDUCATION	30,518,943	8,983,352	8,520	146,565	59,005	390,785	74,744	40,181,914
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	-	103,593	3,294	233,339
0090 OTHER GEN EDUCATION	4,006,879	586,277	314,034	-	101,268	2,913,625	31,270	7,953,353
0093 HOMEBOUND/HOSPITAL	20,720	4,237	-	-	-	-	-	24,957
0200 ART	2,214,859	648,740	-	-	-	30,358	-	2,893,957
0300 BUSINESS EDUCATION	-	-	-	-	-	7,272	186	7,458
0500 LANG ARTS ENGLISH	-	-	-	-	-	431,321	-	431,321
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	2,225,340	650,890	-	-	-	19,367	110	2,895,707
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	2,225,239	650,866	900	-	-	14,438	500	2,891,943
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	311,134	63,626	-	-	-	-	-	374,760
1910 ELEM SPONSOR STUDENT ACT	44,053	9,009	-	-	-	-	-	53,062
1920 MIDDLE SPONSOR STUDENT A	103,749	21,216	-	-	-	-	-	124,965
1930 HIGH SPONSOR STUDENT ACT	463,809	94,849	-	-	-	-	-	558,658
1935 CHEER/POMS	78,509	16,055	-	-	-	-	-	94,564
2100 SUPPORT SERVICES-STUDENT	364,844	98,130	-	-	-	130,753	-	593,727
2113 SOCIAL WORK SERVICES	92,503	36,110	-	-	-	-	-	128,613
2114 STUDENT ACCOUNTING	454,287	135,748	17,008	2,514	1,500	3,611	750	615,418
2122 COUNSELING SERVICES	4,582,176	1,287,910	4,200	-	15,179	60,639	1,613	5,951,717
2123 COUNSELING SERVICES	101,289	29,067	-	-	-	-	-	130,356
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	821,624	248,592	14,000	2,000	6,150	3,419	2,200	1,097,985
2139 OTHER HLTH SVCS-MEDICAID	464,830	210,545	-	-	-	68,728	-	744,103
2190 OTHER SUPPORT SERVICES-STUDENT	259,045	78,977	-	-	-	-	-	338,022
2231 ADMIN SPECIAL EDUCATION	551,862	148,557	-	-	-	-	-	700,419



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 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2200 INSTRUCTIONAL STAFF SPRT	24,500	4,155	223,200	-	27,000	614,737	-	\$ 893,592
2210 IMPROVEMENT INSTRUCT SVCS	935,220	262,338	-	-	2,610	-	-	1,200,168
2211 ADMIN LEARNING SERVICES	67,957	20,801	-	6,250	2,000	11,000	10,000	118,008
2212 CURRICULUM DEVELOPMENT	407,107	116,608	-	-	-	48,887	-	572,602
2213 STAFF DEVELOPMENT	488,947	237,230	255,565	-	3,450	31,417	8,373	1,024,982
2214 EVALUATION INSTRUCT SVCS	467,568	132,866	1,250	-	-	2,706	4,106	608,496
2219 LEARNING MATERIALS CENTER	54,566	18,067	-	-	-	-	-	72,633
2222 LIBRARY SUPPORT SVCS	3,895,515	1,118,943	178	-	-	42,102	1,597	5,058,335
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	556,308	166,673	-	-	6,200	4,000	10,000	743,181
2239 SUPERVISION-OTHER INSTR PROGRAM	50,870	14,940	-	-	-	-	-	65,810
2300 ADMIN GEN SUPPORT SVCS	15,000	217	8,000	1,000	19,600	12,870	12,500	69,187
2304 ADMIN GEN SUPPORT SVCS	1,158,751	300,877	-	-	-	-	-	1,459,628
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	14,500	3,571	25,134	51,705
2312 BOE SECTRY BOARD OF ED	32,841	9,499	-	-	-	-	-	42,340
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	69,750
2315 LEGAL SERVICES	63,291	20,467	54,977	-	2,500	3,650	500	145,385
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	227,481	59,379	16,576	-	-	500	-	303,936
2321 SUPERINTENDENT	420,366	103,131	45,065	1,600	82,452	22,048	63,000	737,662
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	83,805	22,396	-	-	1,000	1,500	-	108,701
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	16,937,570	5,177,963	-	100	132,061	88,603	12,251	22,348,548
2500 BUSINESS SUPPORT SERVICES	20,000	290	-	-	-	-	-	20,290
2501 BUSINESS SUPPORT SERVICES	-	1,200	-	-	-	-	-	1,200
2511 ADMIN BUSINESS SERVICES	232,414	62,767	-	-	-	-	-	295,181
2513 BUDGETING SERVICES	530,222	158,255	23,400	500	16,850	26,500	8,500	764,227
2515 PAYROLL SERVICES	376,365	112,294	-	-	3,000	-	-	491,659
2516 FINANCIAL ACCOUNTING SERVICES	686,656	206,651	371,893	6,100	22,300	10,400	10,100	1,314,100
2520 PURCHASING SERVICES	380,560	113,460	-	750	13,900	8,900	1,100	518,670
2530 WAREHOUSING/DISTRIBUTING	526,248	169,855	5,000	6,400	5,200	4,600	40,500	757,803
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	9,959,907	3,391,328	12,145	1,997,168	14,880	6,251,365	(10,180,757)	11,446,036
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	731,651	204,325	1,800	-	1,800	2,100	300	941,976
2620 ENVIRONMENTAL SERVICES	408,912	126,350	8,000	274,115	3,894	3,900	9,400	834,571
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	2,000
2660 SECURITY SERVICES	1,022,399	364,504	2,000	-	-	8,000	5,000	1,401,903
2690 OTHER OPERATIONS	130,251	57,517	-	-	-	-	(223,109)	(35,341)
2800 CENTRAL SUPPORT SERVICES	5,000	72	21,671	-	20,000	80,000	-	126,743
2801 CENTRAL SUPPORT SERVICES	1,006,637	267,550	-	-	-	-	-	1,274,187
2811 PLANNING SERVICES	126,729	39,296	189,500	600	16,797	40,955	3,755	417,632
2814 RESEARCH/EVALUATION SERVICES	126,734	36,361	7,500	-	4,250	10,250	3,500	188,595
2820 COMMUNICATION SERVICES	187,632	55,734	14,000	-	9,230	7,551	11,800	285,947
2830 HUMAN RESOURCES	1,329,039	384,425	62,368	3,500	18,760	36,160	32,193	1,866,445
2832 RECRUITMENT/PLACEMENT SERVICES	106,334	29,946	55,000	-	-	98,000	15,000	304,280
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	9,000	-	350	300	200	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	631	-	-	-	-	-	3,717
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(3,349,074)	(3,349,074)
2841 SUPERVISING INFO SYS SERVICES	356,825	103,854	150,290	5,500	49,541	20,500	60,500	747,010
2843 PROGRAMMING SERVICES	1,262,123	357,108	43,720	1,506,146	24,525	7,200	3,050	3,203,872
2844 OPERATIONS SERVICES	268,697	79,462	316,300	163,363	71,250	41,250	50,050	990,372
2845 TELECOMMUNICATIONS	88,943	25,759	2,500	153,813	180,000	-	15,109	466,124
2849 OTHER INFORMATION SERVICES	877,132	269,062	5,000	-	28,000	26,000	5,000	1,210,194
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	-	-	170,000
2890 OTHER SUPPORT SERVICES CENTRAL	108,106	29,113	2,231	-	1,200	1,000	13,000	154,650
8916 JITSUYGO HIGH SCH PROGRAM	1,080	221	-	-	12,346	800	400	14,847
PROJECT TOTAL	162,018,654	47,889,313	2,947,162	4,874,479	1,198,172	13,347,994	(13,494,646)	\$ 218,781,128



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 PROPOSED 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	2,065,823	604,888	-	-	-	-	-	\$ 2,670,711
0060 INTEGRATED EDUCATION	500	102	-	-	-	-	-	602
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	-	12,175	-	12,175
PROJECT TOTAL	2,066,323	604,990	-	-	-	12,175	-	\$ 2,683,488
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	714,117	207,596	453,725	-	-	15,500	-	1,390,938
2112 ATTENDANCE SERVICES	158,909	49,291	-	-	-	-	-	208,200
2113 SOCIAL WORK SERVICES	161,298	60,439	-	-	-	-	-	221,737
PROJECT TOTAL	1,034,324	317,326	471,725	-	-	15,500	-	\$ 1,838,875
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	316,260	92,477	-	-	-	-	-	\$ 408,737
PROJECT TOTAL	316,260	92,477	-	-	-	-	-	\$ 408,737
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	-	-	\$ 30,919
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	20,000	-	28,168	95	12,800	\$ 63,170
0030 GEN HIGH SCHOOL EDUCATION	39,380	10,849	-	-	-	-	-	50,229
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	6,000
PROJECT TOTAL	41,130	11,206	26,000	-	28,168	95	12,800	\$ 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 PROPOSED 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	312,071	146,074	-	-	-	602	-	\$ 458,747
1090 OTHER INDUST ARTS/TECH	85,283	24,403	20,000	-	-	-	-	129,686
PROJECT TOTAL	397,354	170,477	20,000	-	-	602	-	\$ 588,433
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	56,277	17,073	-	-	-	-	-	73,350
PROJECT TOTAL	349,689	101,429	-	-	158,394	10,000	-	\$ 619,512
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	23,025	6,442	-	-	-	-	-	29,467
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	1,000	300	1,300
PROJECT TOTAL	139,182	31,539	-	-	61,000	1,000	300	\$ 233,021
0095 PARTNERS IN EDUCATION								
2200 INSTRUCTIONAL STAFF SPRT	112,126	51,927	1,000	-	4,700	3,300	2,000	\$ 175,053
PROJECT TOTAL	112,126	51,927	1,000	-	4,700	3,300	2,000	\$ 175,053
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	117,865	32,085	-	-	2,860	6,690	450	\$ 159,950
PROJECT TOTAL	117,865	32,085	-	-	2,860	6,690	450	\$ 159,950
0660 ENGLISH AS 2ND LANGUAGE								
0010 GEN ELEMENTARY ED	2,653,904	776,246	-	-	-	7,790	-	\$ 3,437,940
0020 GEN MIDDLE EDUCATION	1,078,145	315,581	-	-	-	8,656	-	1,402,382
0030 GEN HIGH SCHOOL EDUCATION	819,033	239,774	-	-	-	9,998	-	1,068,805
0090 OTHER GEN EDUCATION	429,023	97,813	692	-	-	3,763	865	532,156
2214 EVALUATION INSTRUCT SVCS	27,531	9,085	-	-	-	-	-	36,616
PROJECT TOTAL	5,007,636	1,438,499	692	-	-	30,207	865	\$ 6,477,899
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	157,797	44,771	-	-	6,000	6,000	20,000	234,568
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
PROJECT TOTAL	188,933	53,918	3,700	-	29,500	7,000	33,600	\$ 316,651
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	108,764	29,028	444	-	-	14,871	-	\$ 153,107
PROJECT TOTAL	108,764	29,028	444	-	-	14,871	-	\$ 153,107



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 PROPOSED BUDGET
2191 ADA/504 SERVICES								
2100 SUPPORT SERVICES-STUDENT	94,398	27,612	32,000	-	-	-	5,000	\$ 159,010
PROJECT TOTAL	94,398	27,612	32,000	-	-	-	5,000	\$ 159,010
2204 RECRUITMENT								
2832 RECRUITMENT/PLACEMENT	47,766	16,665	-	-	2,780	-	-	\$ 67,211
PROJECT TOTAL	47,766	16,665	-	-	2,780	-	-	\$ 67,211
2205 INDUCTION								
2200 INSTRUCTIONAL STAFF SPRT	98,898	25,865	-	-	11,087	3,402	4,000	\$ 143,252
PROJECT TOTAL	98,898	25,865	-	-	11,087	3,402	4,000	\$ 143,252
2207 TECHNOLOGY SPECIALISTS								
2220 MEDIA SUPPORT SERVICES	686,875	230,276	-	-	-	-	-	\$ 917,151
PROJECT TOTAL	686,875	230,276	-	-	-	-	-	\$ 917,151
2215 CULTURAL DIVERSITY								
2200 INSTRUCTIONAL STAFF SPRT	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	4,519	925	-	-	-	2,500	8,000	\$ 15,944
PROJECT TOTAL	4,519	925	-	-	-	2,500	8,000	\$ 15,944
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 CURRICULUM DEVELOPMENT	4,920	1,404	-	-	-	-	-	\$ 6,324
PROJECT TOTAL	4,920	1,404	-	-	-	-	-	\$ 6,324
2236 SUPERVISION-LIT/LANG								
2200 INSTRUCTIONAL STAFF SPRT	640,688	188,055	-	2,681	9,729	75,582	765	\$ 917,500
2212 CURRICULUM DEVELOPMENT	3,087	632	1,411	-	742	-	-	\$ 5,872
2214 EVALUATION INSTRUCT SVCS	1,000	204	4,000	-	-	3,614	-	\$ 8,818
PROJECT TOTAL	644,775	188,891	5,411	2,681	10,471	79,196	765	\$ 932,190
2391 ELEM EDUCATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	127,182	34,864	-	1,300	18,455	5,081	3,150	\$ 190,032
PROJECT TOTAL	127,182	34,864	-	1,300	18,455	5,081	3,150	\$ 190,032
2393 SECONDARY ED SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	185,369	49,256	2,000	1,700	18,500	7,340	7,147	\$ 271,312
PROJECT TOTAL	185,369	49,256	2,000	1,700	18,500	7,340	7,147	\$ 271,312
2395 BVSD FOUNDATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	45,000	-	\$ 45,000
PROJECT TOTAL	-	-	-	-	-	45,000	-	\$ 45,000
2491 SCHOOL LEVEL SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVC	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	-	-	-	7,600	-	-	-	\$ 7,600
PROJECT TOTAL	-	-	-	7,600	-	-	-	\$ 7,600
2621 HAZARDOUS ENVIRONMENT SERVICES								
2620 ENVIRONMENTAL SERVICES	131,971	40,844	-	-	1,000	-	-	\$ 173,815
PROJECT TOTAL	131,971	40,844	-	-	1,000	-	-	\$ 173,815
2834 SUBSTITUTE OFFICE								
2830 HUMAN RESOURCES	62,521	19,709	-	-	-	-	-	\$ 82,230
PROJECT TOTAL	62,521	19,709	-	-	-	-	-	\$ 82,230
3120 STATE VOCATIONAL ED								
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
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	\$ 5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	8,178	-	\$ 8,178
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	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	-	-	-	-	-	902	-	\$ 902



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2017-18 PROPOSED BUDGET
3120 STATE VOCATIONAL ED (continued)								
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	-	-	-	-	-	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/COMP TECH	-	-	-	-	-	504	-	504
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	254	2,754
1930 HIGH SPONSOR STUDENT ACT	5,233	1,070	-	-	-	-	-	6,303
2122 COUNSELING SERVICES	73,500	21,973	-	-	-	125	194	95,792
2134 NURSING SERVICES	46,276	14,994	-	-	-	-	-	61,270
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2410 PRINCIPAL'S OFFICE	214,593	70,774	-	8,205	-	10,000	526	304,098
PROJECT TOTAL	2,013,881	631,514	13,836	14,945	2,100	140,699	4,814	\$ 2,821,789
3130 STATE ECEA SPECIAL ED								
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	16,046,763	5,259,186	11,808	11,039	1,167,047	58,664	32,994	22,587,501
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 DISABILITY	3,660,302	1,054,499	-	-	-	-	-	4,714,801
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	799	-	799
1791 PRESCH DISABILITY CHILD	1,407,157	491,211	173	-	(15,902)	-	-	1,882,639
2113 SOCIAL WORK SERVICES	1,143,761	318,499	-	-	-	-	-	1,462,260
2123 COUNSELING 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 ED	242,800	78,009	-	-	-	-	675	321,484
PROJECT TOTAL	27,286,082	8,575,570	46,456	11,039	1,154,520	69,634	33,669	\$ 37,176,970
3150 STATE TALENTED & GIFTED								
0070 TALENTED AND GIFTED	107,340	31,406	-	-	-	-	-	\$ 138,746
1900 STUDENT ACTIVITES	11,416	2,336	-	-	1,250	4,350	1,100	20,452
1909 SPELLING BEE	55,000	14,752	-	-	-	-	-	69,752
2237 ADMIN TAG PROGRAMS	106,499	30,431	9,000	-	4,882	93,033	1,500	245,345
PROJECT TOTAL	280,255	78,925	9,000	-	6,132	97,383	2,600	\$ 474,295
3206 READ ACT								
0090 OTHER GEN ED	-	-	202,660	-	-	-	-	\$ 202,660
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	446,193	-	-	-	-	446,193
PROJECT TOTAL	-	-	648,853	-	-	-	-	\$ 648,853
9003 MEDICAID								
2139 OTHER HLTH SVCS-MEDICAID	994,068	300,532	19,000	3,250	20,000	60,500	154,000	1,551,350
PROJECT TOTAL	994,068	300,532	19,000	3,250	20,000	60,500	154,000	\$ 1,551,350
GRAND TOTAL	206,098,744	61,506,099	4,464,008	4,916,994	2,754,313	14,025,539	(13,213,356)	\$ 280,552,341



Authorized Positions

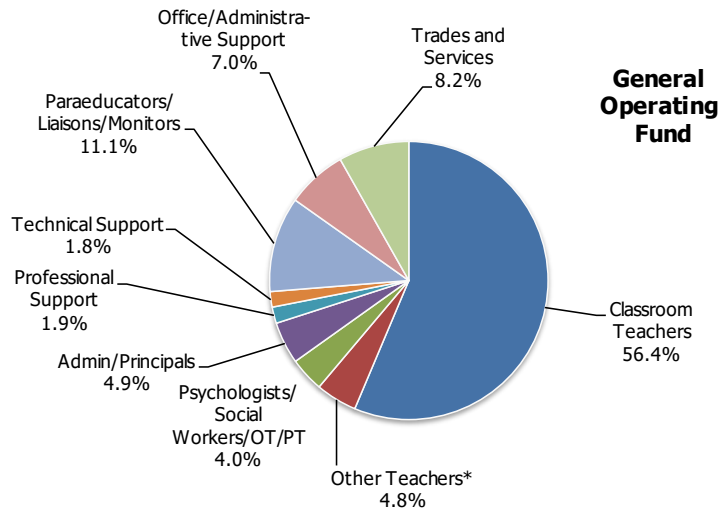
	2013-14	2014-15	2015-16	2016-17	2017-18
Classroom Teachers	1,555.763	1,543.459	1,549.082	1,558.331	1,561.750
Other Teachers*	103.084	105.284	111.884	112.810	132.589
Psychologists/Social Workers/OT/PT/Nurses	85.461	85.061	100.118	100.118	110.093
Admin/Principals	118.349	124.382	131.332	131.232	134.982
Professional Support	49.371	52.671	50.646	50.896	51.255
Technical Support	53.212	51.212	52.212	52.212	49.613
Paraeducators/Liaisons/Monitors	301.924	303.005	309.458	312.767	307.140
Office/Administrative Support	191.249	189.711	192.960	191.961	193.685
Trades and Services	217.075	216.075	216.575	223.325	227.075
TOTAL FTE:	2,675.488	2,670.860	2,714.267	2,733.652	2,768.182

* Other Teachers- Temporary Assignments, Teacher Librarians & Counselors

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

	2013-14	2014-15	2015-16	2016-17	2017-18
	Audited	Audited	Unaudited	Unaudited	Budgeted
TOTAL STUDENT FTE	28,952.7	29,398.3	29,702.3	29,672.2	29,884.1
STUDENT FTE (Less Charters)	26,660.0	27,135.7	27,411.0	27,388.0	27,587.4
CHARTER STUDENT FTE	2,292.7	2,262.6	2,291.3	2,284.2	2,296.7

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 PROPOSED BUDGET
ELEMENTARY SCHOOLS									
101 CURR DEPT - ELEM LEVEL	6.490	510,781	149,561	-	-	-	1,049,100	-	\$ 1,709,442
102 RESERVES - ELEM LEVEL	16.158	1,410,517	402,693	163,000	-	23,500	11,000	13,600	2,024,310
103 IT - ELEM LEVEL	5.000	262,957	88,312	-	-	-	-	-	351,269
119 BEAR CREEK ELEMENTARY	34.477	2,341,658	722,812	-	35,188	1,340	72,131	39	3,173,168
120 BIRCH ELEMENTARY	33.343	2,267,461	698,990	-	26,514	1,178	84,157	1,275	3,079,575
124 COLUMBINE ELEMENTARY	46.273	3,309,840	1,002,731	1,000	114,070	3,660	107,451	4,200	4,542,952
127 CREST VIEW ELEMENTARY	42.984	3,041,730	924,670	-	42,184	1,260	73,235	75	4,083,154
130 DOUGLASS ELEMENTARY	29.304	2,056,555	627,166	-	23,972	840	58,600	-	2,767,133
131 SANCHEZ ELEMENTARY	39.971	2,759,186	846,638	-	30,165	2,900	79,192	1,400	3,719,481
132 EISENHOWER ELEMENTARY	33.865	2,280,138	705,704	100	36,147	1,230	89,166	440	3,112,925
134 EMERALD ELEMENTARY	37.043	2,531,875	778,211	-	27,806	1,442	86,813	6,659	3,432,806
136 FLATIRONS ELEMENTARY	21.190	1,479,301	452,092	-	25,156	1,044	47,698	264	2,005,555
138 FOOTHILL ELEMENTARY	38.185	2,573,482	796,330	-	44,358	840	72,500	541	3,488,051
141 GOLD HILL ELEMENTARY	3.432	235,604	72,378	-	6,527	84	12,668	33	327,294
144 HEATHERWOOD ELEMENTARY	32.189	2,126,831	662,166	1,000	44,076	990	73,408	1,228	2,909,699
147 JAMESTOWN ELEMENTARY	3.230	227,976	69,370	-	3,364	84	16,000	-	316,794
150 KOHL ELEMENTARY	36.228	2,492,934	765,754	-	29,453	1,240	62,078	2,300	3,353,759
153 LAFAYETTE ELEMENTARY	38.706	2,714,849	828,412	-	20,011	1,036	60,335	700	3,625,343
154 RYAN ELEMENTARY	36.382	2,512,664	771,013	-	27,212	2,072	69,127	600	3,382,688
156 FIRESIDE ELEMENTARY	32.618	2,296,128	697,975	-	62,501	1,040	89,284	1,500	3,148,428
157 LOUISVILLE ELEMENTARY	42.470	2,938,823	900,832	-	37,867	2,220	71,347	2,496	3,953,585
158 COAL CREEK ELEMENTARY	29.637	2,139,515	645,866	-	36,946	840	59,403	-	2,882,570
161 BCSIS	22.843	1,604,109	489,077	551	20,593	1,331	33,119	911	2,149,691
164 CREEKSIDE ELEMENTARY	28.837	1,949,914	602,650	-	45,502	1,040	70,759	500	2,670,365
166 MESA ELEMENTARY	21.062	1,456,860	446,648	552	33,824	1,279	54,216	395	1,993,774
169 NEDERLAND ELEMENTARY	26.642	1,748,816	546,121	-	14,505	1,190	86,555	750	2,397,937
180 PIONEER ELEMENTARY	41.524	2,904,893	885,703	1,394	31,387	1,640	105,486	3,304	3,933,807
185 SUPERIOR ELEMENTARY	30.487	2,167,810	657,340	2,139	34,636	1,090	91,810	2,540	2,957,365
190 UNIVERSITY HILL ELEM	39.977	2,767,411	847,517	1,269	31,464	1,066	93,153	426	3,742,306
192 HIGH PEAKS ELEMENTARY	21.440	1,507,289	459,308	178	19,829	940	62,931	1,770	2,052,245
193 COMMUNITY MONTESSORI	22.474	1,581,545	481,630	-	48,479	1,190	51,153	469	2,164,466
196 WHITTIER ELEMENTARY	37.430	2,623,089	800,160	-	26,861	990	51,267	115	3,502,482
LEVEL TOTAL	931.891	64,822,541	19,825,830	171,183	980,597	60,596	3,045,142	48,530	\$ 88,954,419
MIDDLE SCHOOLS									
201 CURR DEPT - MIDDLE LEVEL	13.106	1,032,468	302,227	-	-	-	216,100	-	\$ 1,550,795
202 RESERVES - MIDDLE LEVEL	6.028	440,678	132,160	44,000	-	28,248	95	12,800	657,981
203 IT - MIDDLE LEVEL	4.000	211,948	70,980	-	-	-	-	-	282,928
225 BROOMFIELD HEIGHTS MIDDLE	46.705	3,262,326	996,393	151	51,854	2,881	105,686	5,160	4,424,451
230 MANHATTAN MIDDLE	44.976	3,208,622	973,754	-	66,769	4,851	125,289	2,966	4,382,251
240 CASEY MIDDLE	53.937	3,936,700	1,183,667	-	47,508	3,076	185,938	3,224	5,360,113
250 CENTENNIAL MIDDLE	45.680	3,441,234	1,023,915	-	64,923	3,085	135,869	4,025	4,673,051
252 ANGEVINE MIDDLE	56.823	4,096,157	1,238,062	-	65,229	3,520	163,338	8,200	5,574,506
254 LOUISVILLE MIDDLE	48.247	3,529,496	1,060,540	-	64,310	2,480	135,615	2,000	4,794,441
260 PLATT MIDDLE	44.644	3,156,714	959,941	300	59,264	2,180	132,775	1,684	4,312,858
270 SOUTHERN HILLS MIDDLE	41.051	2,935,774	890,370	525	59,760	2,831	137,925	2,393	4,029,578
LEVEL TOTAL	405.197	29,252,117	8,832,009	44,976	479,617	53,152	1,338,630	42,452	\$ 40,042,953
SENIOR HIGH SCHOOLS									
301 CURR DEPT - SENIOR LEVEL	7.225	569,592	166,695	-	-	-	234,800	-	\$ 971,087
302 RESERVES - SENIOR LEVEL	19.175	1,399,482	419,439	494,425	-	280,705	23,500	20,400	2,637,951
303 IT-HIGH SCHOOL LEVEL	4.000	211,970	70,984	-	-	-	-	-	282,954
310 BOULDER HIGH	135.680	9,785,146	2,956,772	-	146,230	9,700	364,921	25,100	13,287,869
315 BROOMFIELD HIGH	107.859	7,622,899	2,319,213	-	85,021	8,168	330,707	29,908	10,395,916
320 CENTAURUS HIGH	94.862	6,880,529	2,074,227	-	93,728	9,111	307,300	15,330	9,380,225
330 FAIRVIEW HIGH	140.514	9,944,919	3,020,536	-	145,896	9,200	425,572	7,674	13,553,797
350 NEW VISTA HIGH	25.216	1,905,167	567,628	1,201	44,257	1,612	83,354	2,128	2,605,347
360 MONARCH HIGH	111.202	7,984,467	2,414,940	1,241	49,795	7,579	327,181	29,515	10,814,718
LEVEL TOTAL	645.733	46,304,171	14,010,434	496,867	564,927	326,075	2,097,335	130,055	\$ 63,929,864



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 PROPOSED BUDGET
VOCATIONAL/TECHNICAL SCHOOLS									
440 ARAPAHOE RIDGE HIGH	18.546	1,466,568	432,588	200	3,000	3,815	59,803	939	\$ 1,966,913
461 BOULDER UNIVERSAL	8.098	614,531	182,523	-	-	-	-	-	797,054
490 TECHNICAL ED CENTER	29.683	1,749,925	568,424	13,836	43,470	2,100	304,441	4,814	2,687,010
LEVEL TOTAL	56.327	3,831,024	1,183,535	14,036	46,470	5,915	364,244	5,753	\$ 5,450,977
COMBINATION SCHOOLS									
502 MONARCH K-8	63.368	4,469,457	1,360,493	-	110,127	2,321	180,612	400	\$ 6,123,410
503 NEDERLAND MIDDLE/SENIOR	33.449	2,264,874	700,040	-	31,862	8,757	150,798	1,330	3,157,661
505 ASPEN CREEK K-8	73.632	5,028,881	1,549,611	600	55,453	3,057	163,705	2,748	6,804,055
506 ELDORADO K-8	64.417	4,682,752	1,412,665	-	63,674	3,020	148,690	600	6,311,401
507 HALCYON	3.375	253,370	75,247	-	18,312	950	18,049	-	365,928
509 MEADOWLARK K-8	41.045	2,781,539	856,260	600	44,463	3,244	115,652	4,000	3,805,758
590 SUMMER SCHOOL	0.500	105,296	25,620	6,000	-	-	1,000	1,000	138,916
595 ALTERNATIVE LEARNING OPTIONS	2.100	328,870	83,410	2,520	-	100,430	1,000	300	516,530
LEVEL TOTAL	281.886	19,915,039	6,063,346	9,720	323,891	121,779	779,506	10,378	\$ 27,223,659
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	68,297	26,006	-	17,371	-	50,000	-	\$ 161,674
932 BOULDER PREP CHARTER	1.000	78,366	22,977	-	-	-	-	-	101,343
952 HORIZONS K-8 CHARTER	0.000	-	-	-	32,902	-	40,000	-	72,902
954 JUSTICE HIGH CHARTER	1.000	78,366	22,977	-	-	-	-	-	101,343
LEVEL TOTAL	3.750	225,029	71,960	-	50,273	-	90,000	-	\$ 437,262
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	420,366	103,131	45,065	1,600	82,452	22,048	63,000	737,662
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	100,000
2811 PLANNING SERVICES	0.000	-	-	125,000	-	-	-	-	125,000
LOCATION TOTAL	2.800	424,166	103,908	270,065	1,600	82,452	67,048	63,000	\$ 1,012,239
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	1.200	94,398	27,612	32,000	-	-	-	5,000	\$ 159,010
2304 ADMIN GEN SUPPORT SVCS	0.800	145,894	35,546	-	-	-	-	-	181,440
2315 LEGAL SERVICES	1.000	63,291	20,467	54,977	-	2,500	3,650	500	145,385
LOCATION TOTAL	3.000	303,583	83,625	86,977	-	2,500	3,650	5,500	\$ 485,835
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	\$ 14,737
2210 IMPROVEMENT INSTRUC SVCS	0.000	4,516	923	-	-	2,610	-	-	8,049
2211 ADMIN LEARNING SERVICES	0.000	1,800	368	-	6,250	2,000	11,000	10,000	31,418
2212 CURRICULUM DEVELOPMENT	1.000	65,248	20,265	-	-	-	1,500	-	87,013
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	260,083	68,476	-	-	-	-	-	328,559
LOCATION TOTAL	4.000	402,821	111,496	3,473	6,250	5,610	29,451	13,773	\$ 572,874
606 BUSINESS SERVICES DIVISION									
2114 STUDENT ACCOUNTING SERVICES	6.000	454,287	135,748	17,008	1,220	1,500	3,500	750	\$ 614,013
2304 ADMIN GEN SUPPORT SVCS	2.000	273,824	70,109	-	-	-	-	-	343,933
2390 OTHER SUPPORT SERVICES	0.000	-	-	-	-	3,200	1,500	900	5,600
2501 BUSINESS SUPPORT SERVICES	0.000	-	1,200	-	-	-	-	-	1,200
2511 SUPERVISING BUSINESS SERVICES	2.000	232,414	62,767	-	-	-	-	-	295,181
LOCATION TOTAL	10.000	960,525	269,824	17,008	1,220	4,700	5,000	1,650	\$ 1,259,927
607 STRATEGIC INITIATIVES									
2801 CENTRAL SUPPORT SERVICES	2.000	238,734	64,070	-	-	-	-	-	\$ 302,804
2811 PLANNING SERVICES	1.000	117,865	32,985	5,000	600	16,260	43,490	4,150	220,350
2843 PROGRAMMING SERVICES	0.500	40,277	11,714	-	-	16,300	-	-	68,291
LOCATION TOTAL	3.500	396,876	108,769	5,000	600	32,560	43,490	4,150	\$ 591,445



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2017-18 PROPOSED BUDGET
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUCT SVCS	5.000	467,568	132,866	1,250	-	-	-	-	\$ 601,684
2814 RESEARCH/EVALUATION SVCS	1.500	126,734	36,361	7,500	-	4,250	10,250	3,500	188,595
LOCATION TOTAL	6.500	594,302	169,227	8,750	-	4,250	10,250	3,500	\$ 790,279
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 SPRT	0.471	24,213	8,203	-	-	-	-	-	\$ 32,416
2231 ADMIN SPED SPECIAL EDUC	0.333	42,563	11,450	-	-	-	-	-	54,013
LOCATION TOTAL	0.804	66,776	19,653	-	-	-	-	-	\$ 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	17.151	987,471	326,078	11,808	9,585	1,166,227	38,560	32,994	2,572,723
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	11.903	444,979	179,942	173	-	(15,902)	-	-	609,192
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	752,099	215,116	-	-	-	-	675	967,890
LOCATION TOTAL	149.522	11,794,631	3,472,537	46,456	9,585	1,153,700	46,065	33,669	\$ 16,556,643
613 STUDENT SUCCESS									
2200 INSTRUCTIONAL STAFF SPRT	2.250	186,408	55,880	-	-	1,811	2,595	-	\$ 246,694
2237 ADMIN TAG PROGRAMS	0.000	-	300	-	-	-	-	-	300
LOCATION TOTAL	2.250	186,408	56,180	-	-	1,811	2,595	-	\$ 246,994
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	55,000	14,752	-	-	-	-	-	69,752
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,700	1,370	14,128	-	3,742	31,563	6,000	63,503
2237 ADMIN -TAG PROGRAMS	2.002	162,776	47,204	9,000	-	4,882	93,033	1,500	318,395
LOCATION TOTAL	2.502	235,892	65,662	23,128	-	9,874	128,946	8,600	\$ 472,102
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	1.450	117,023	34,009	692	-	-	3,763	865	156,352
2200 INSTRUCTIONAL STAFF SPRT	5.000	430,067	123,972	-	2,681	7,918	971	765	566,374
2212 CURRICULUM DEVELOPMENT	0.000	3,087	632	1,411	-	742	-	-	5,872
2214 EVALUATION INSTRUCT SVCS	0.500	28,531	9,289	4,000	-	-	3,614	-	45,434
LOCATION TOTAL	6.950	578,708	167,902	6,103	2,681	8,660	29,956	1,630	\$ 795,640
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	9,112	1,863	24,000	-	-	31,000	-	65,975
2113 SOCIAL WORK SERVICES	1.000	41,254	15,320	-	-	-	-	-	56,574
2300 ADMIN GEN SUPPORT SVCS	1.000	127,182	34,864	-	1,300	18,455	5,081	3,150	190,032
2304 ADMIN GEN SUPPORT SVCS	1.750	234,340	61,462	-	-	-	-	-	295,802
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	-	600	-	-	-	-	-	600
LOCATION TOTAL	3.750	421,511	116,078	24,000	1,300	29,490	52,081	4,150	\$ 648,610
618 MIDDLE LEVEL ED ADMIN									
2304 ADMIN GEN SUPPORT SVCS	1.000	122,305	32,642	-	-	-	-	-	\$ 154,947
LOCATION TOTAL	1.000	122,305	32,642	-	-	-	-	-	\$ 154,947



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2017-18 PROPOSED BUDGET
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,432	-	-	-	-	-	\$ 8,432
2300 ADMIN GEN SUPPORT SVCS	1.300	185,369	49,256	10,000	2,700	37,500	16,840	19,647	321,312
2304 ADMIN GEN SUPPORT SVCS	1.000	122,305	32,642	-	-	-	-	-	154,947
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	4,229	865	22,000	-	4,000	5,000	1,000	37,094
LOCATION TOTAL	2.300	318,903	84,195	32,000	2,700	41,500	21,840	20,647	\$ 521,785
625 BOULDER UNIVERSAL ADMIN									
2190 OTHER SUPPORT SERVICES - STUDENT	1.000	77,343	22,765	-	-	-	-	-	\$ 100,108
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRA	0.600	50,870	14,940	-	-	-	-	-	65,810
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	128,213	37,705	-	-	2,690	3,370	1,640	\$ 173,618
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	32,841	9,499	-	-	-	-	-	42,340
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	69,750
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	32,841	9,499	152,785	1,200	16,104	3,571	25,134	\$ 241,134
631 ART									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRU SVCS	0.500	63,906	17,189	-	-	-	-	-	81,095
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 INSTRUCT SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	70,980	18,636	-	-	11,600	8,110	1,000	\$ 110,326
632 MUSIC									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRU SVCS	0.500	63,906	17,189	-	-	-	-	-	81,095
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 INSTRUCT SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	70,979	18,636	-	-	11,000	7,910	1,000	\$ 109,525
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	5.345	416,060	122,233	-	-	-	-	-	\$ 538,293
2210 IMPROVEMENT INSTRU SVCS	8.600	785,787	221,873	-	-	-	12,175	-	1,019,835
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	14.945	1,366,092	384,598	-	-	-	21,132	2,100	\$ 1,773,922
635 DISTRICT-WIDE INSTRUCTION									
1808 COCURRICULAR ACTIVITIES	0.000	311,134	63,626	-	-	-	-	-	\$ 374,760
1910 ELEM SPONSOR STUDENT ACT	0.000	44,053	9,009	-	-	-	-	-	53,062
1920 MIDDLE SPONSOR STUDENT ACT	0.000	103,749	21,216	-	-	-	-	-	124,965
1930 HIGH SCHOOL SPONSOR STUDENT ACT	0.000	463,809	94,849	-	-	-	-	-	558,658
1935 CHEER/POMS	0.000	78,509	16,055	-	-	-	-	-	94,564
2100 SUPPORT SERVICES-STUDENTS	4.500	426,808	119,841	-	-	-	14,871	-	561,520
2112 ATTENDANCE SERVICES	2.292	158,909	49,291	-	-	-	-	-	208,200
2122 COUNSELING SERVICES	0.250	17,177	5,247	4,000	-	15,179	48,994	1,400	91,997
2410 PRINCIPAL'S OFFICE	0.000	-	720	-	-	43,975	-	-	44,695
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	866
2811 PLANNING SERVICES	1.625	126,729	38,396	59,500	-	3,397	4,155	55	232,232
LOCATION TOTAL	8.667	1,730,877	418,250	63,500	866	62,551	68,020	1,455	\$ 2,345,519



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's EQUIPMENT/ OTHER USES	2017-18 PROPOSED BUDGET
636 MATHEMATICS									
2210 IMPROVEMENT INSTRUCT 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	125,716	33,945	-	-	-	2,500	-	162,161
2213 STAFF DEVELOPMENT	0.000	16,189	3,311	-	-	-	2,300	-	21,800
LOCATION TOTAL	1.240	161,000	42,827	-	-	-	4,800	-	\$ 208,627
637 SCIENCE									
2211 ADMIN LEARNING SERVICES	0.000	1,990	407	-	-	-	-	-	\$ 2,397
2212 CURRICULUM DEVELOPMENT	2.500	207,848	61,104	-	-	-	2,151	-	271,103
2213 STAFF DEVELOPMENT	0.000	16,711	3,418	-	-	-	2,436	2,500	25,065
LOCATION TOTAL	2.500	226,549	64,929	-	-	-	4,587	2,500	\$ 298,565
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	-	-	-	-	-	-	40,000	\$ 40,000
2610 ADMIN MAINTENANCE & OPS	1.663	132,501	38,660	1,800	-	1,800	2,100	300	177,161
2801 CENTRAL SUPPORT SERVICES	1.000	119,018	31,965	-	-	-	-	-	150,983
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	108,106	29,113	2,231	-	1,200	1,000	13,000	154,650
LOCATION TOTAL	3.663	359,625	99,738	4,031	-	3,000	3,100	53,300	\$ 522,794
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	47.000	3,127,199	965,044	12,145	94,890	14,880	764,829	35,596	\$ 5,014,583
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	6.000	599,150	165,665	-	-	-	-	-	764,815
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	2,000
LOCATION TOTAL	53.000	3,726,349	1,130,709	14,145	96,890	14,880	767,829	35,596	\$ 5,786,398
643 ENVIRONMENTAL SERVICES									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	250,000	25,000	\$ 275,000
2620 ENVIRONMENTAL SERVICES	8.000	540,883	167,194	8,000	274,115	4,894	3,900	9,400	1,008,386
2660 SECURITY SERVICES	9.200	636,024	194,528	2,000	-	-	8,000	5,000	845,552
2690 OTHER OPERATIONS	4.500	130,251	57,517	-	-	-	-	(223,109)	(35,341)
LOCATION TOTAL	21.700	1,307,158	419,239	10,000	274,115	4,894	261,900	(183,709)	\$ 2,093,597
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	135,359	35,935	-	-	-	-	-	\$ 171,294
2820 COMMUNICATION SERVICES	2.500	187,632	55,734	14,000	-	9,230	7,551	11,800	285,947
LOCATION TOTAL	3.500	322,991	91,669	14,000	-	9,230	7,551	11,800	\$ 457,241
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	83,805	22,396	-	-	1,000	1,500	-	\$ 108,701
LOCATION TOTAL	0.750	83,805	22,396	-	-	1,000	1,500	-	\$ 108,701
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.000	296,628	82,741	23,596	-	13,310	19,200	24,100	\$ 459,575
LOCATION TOTAL	3.000	296,628	82,741	23,596	-	13,310	19,200	24,100	\$ 459,575
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.690	211,024	77,792	1,000	-	20,787	6,702	6,000	\$ 323,305
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	-	-	9,000	-	350	300	200	9,850
2830 HUMAN RESOURCES	12.940	1,094,932	321,393	38,772	3,500	5,450	16,960	8,093	1,489,100
2832 RECRUITMENT/PLACEMENT SVC	2.000	154,100	46,611	55,000	-	2,780	98,000	15,000	371,491
2801 CENTRAL SUPPORT SERVICES	2.000	253,706	67,160	-	-	-	-	-	320,866
LOCATION TOTAL	18.630	1,723,632	712,520	120,348	3,500	29,367	122,462	29,293	\$ 2,741,122



Location Budget by Object (continued)

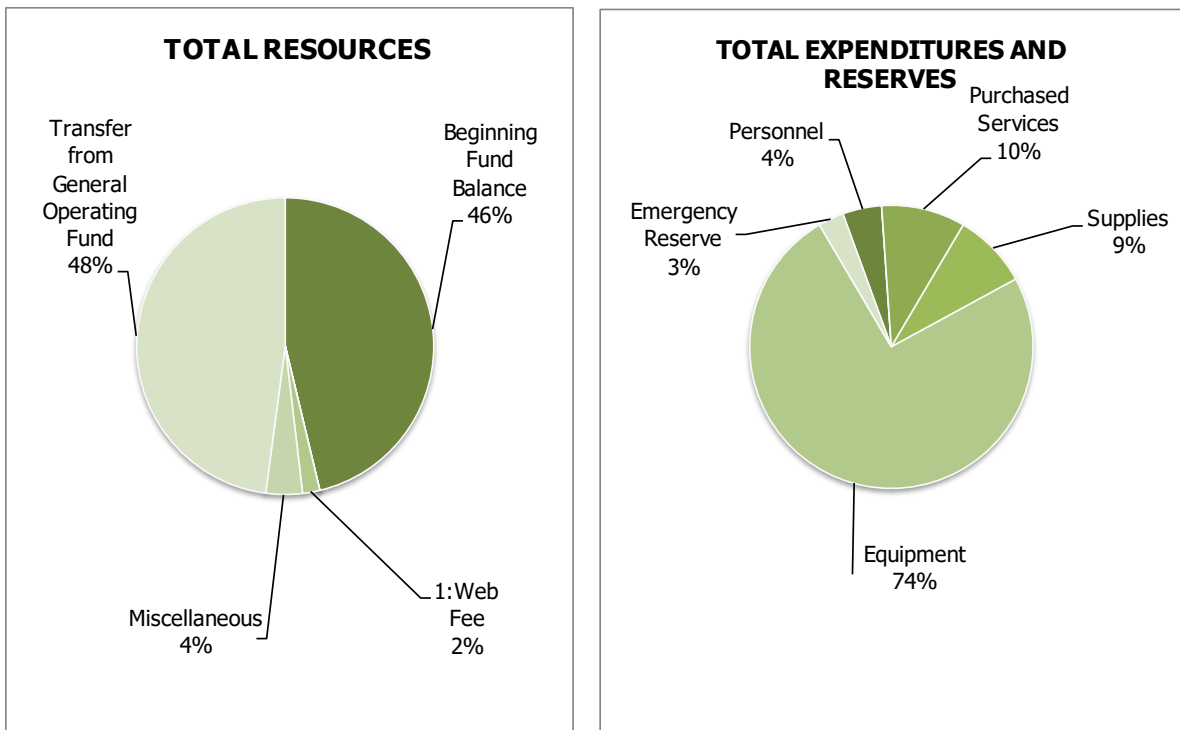
LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2017-18 PROPOSED BUDGET
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2139 OTHER HLTH SVCS-MEDICAID	0.250	15,594	4,920	-	-	-	-	-	\$ 20,514
2513 BUDGETING SERVICES	7.000	530,222	158,255	23,400	500	16,850	26,500	8,500	764,227
LOCATION TOTAL	7.250	545,816	163,175	23,400	500	16,850	26,500	8,500	\$ 784,741
689 INFORMATION TECHNOLOGY									
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	58,119	3,347	-	-	\$ 61,466
2225 INSTRUCTIONAL TECHNOLOGY	6.800	556,308	166,673	-	-	6,200	4,000	10,000	743,181
2801 CENTRAL SUPPORT SERVICES	2.000	259,820	68,420	-	-	-	-	-	328,240
2841 SUPERVISING INFO SYS SERVICES	4.000	356,825	103,854	150,290	5,500	49,541	20,500	60,500	747,010
2843 PROGRAMMING SERVICES	13.000	1,221,846	345,394	43,720	1,436,146	8,225	7,200	3,050	3,065,581
2844 OPERATIONS SERVICES	3.000	268,697	79,462	316,300	163,363	71,250	41,250	50,050	990,372
2849 OTHER INFORMATION SERVICES	11.000	877,132	269,062	5,000	-	28,000	26,000	5,000	1,210,194
LOCATION TOTAL	39.800	3,540,628	1,032,865	515,310	1,663,128	166,563	98,950	128,600	\$ 7,146,044
690 FINANCE & ACCOUNTING									
2515 PAYROLL SERVICES	5.000	376,365	112,294	-	-	3,000	-	-	\$ 491,659
2516 FINANCIAL ACCOUNTING SVCS	9.350	686,656	206,651	16,893	6,100	22,300	10,400	10,100	959,100
LOCATION TOTAL	14.350	1,063,021	318,945	16,893	6,100	25,300	10,400	10,100	\$ 1,450,759
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	380,560	113,460	-	750	13,900	8,900	1,100	\$ 518,670
LOCATION TOTAL	5.000	380,560	113,460	-	750	13,900	8,900	1,100	\$ 518,670
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.981	867,900	263,586	14,000	2,000	6,150	3,419	2,200	\$ 1,159,255
2139 OTHER HLTH SVCS-MEDICAID	10.981	978,474	295,612	19,000	3,250	20,000	60,500	154,000	1,530,836
2200 INSTRUCTIONAL STAFF SPPRT	0.000	4,519	925	-	-	-	2,500	8,000	15,944
LOCATION TOTAL	22.962	1,850,893	560,123	33,000	5,250	26,150	66,419	164,200	\$ 2,706,035
LEVEL TOTAL	422.835	35,813,539	10,607,936	1,513,968	2,078,235	1,806,096	2,157,265	480,084	\$ 54,457,123
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	526,248	169,855	5,000	14,000	5,200	4,600	40,500	\$ 765,403
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	16,157	-	16,157
LOCATION TOTAL	9.000	526,248	169,855	5,000	14,000	5,200	20,757	40,500	\$ 781,560
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	88,943	25,759	2,500	153,813	180,000	-	15,109	\$ 466,124
LOCATION TOTAL	1.000	88,943	25,759	2,500	153,813	180,000	-	15,109	\$ 466,124
LEVEL TOTAL	12.750	777,808	247,888	12,500	265,813	185,200	75,757	(305,464)	\$ 1,259,502
DISTRICT-WIDE COSTS									
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,720	-	-	-	-	-	\$ 21,907
808 SCHOOL ALLOCATIONS	0.000	981,086	207,545	290,034	-	500	150,000	-	1,629,165
809 DISTRICT ALLOCATIONS	1.813	3,875,508	352,069	1,910,724	78,000	195,000	3,683,422	(13,625,144)	(3,530,421)
LEVEL TOTAL	1.813	4,874,781	563,334	2,200,758	78,000	195,500	3,833,422	(13,625,144)	\$ (1,879,349)
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	10,668	-	13,500	-	\$ 24,168
971 EDUCATION CENTER BUILDING	4.000	170,717	62,456	-	26,372	-	209,810	-	469,355
973 MAPLETON EARLY CHILDHOOD CENTER	2.000	111,978	37,371	-	12,131	-	20,928	-	182,408
LEVEL TOTAL	6.000	282,695	99,827	-	49,171	-	244,238	-	\$ 675,931
GRAND TOTAL	2,768.182	\$ 206,098,744	\$ 61,506,099	\$ 4,464,008	\$ 4,916,994	\$ 2,754,313	\$ 14,025,539	\$ (13,213,356)	\$ 280,552,341





Technology Fund

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





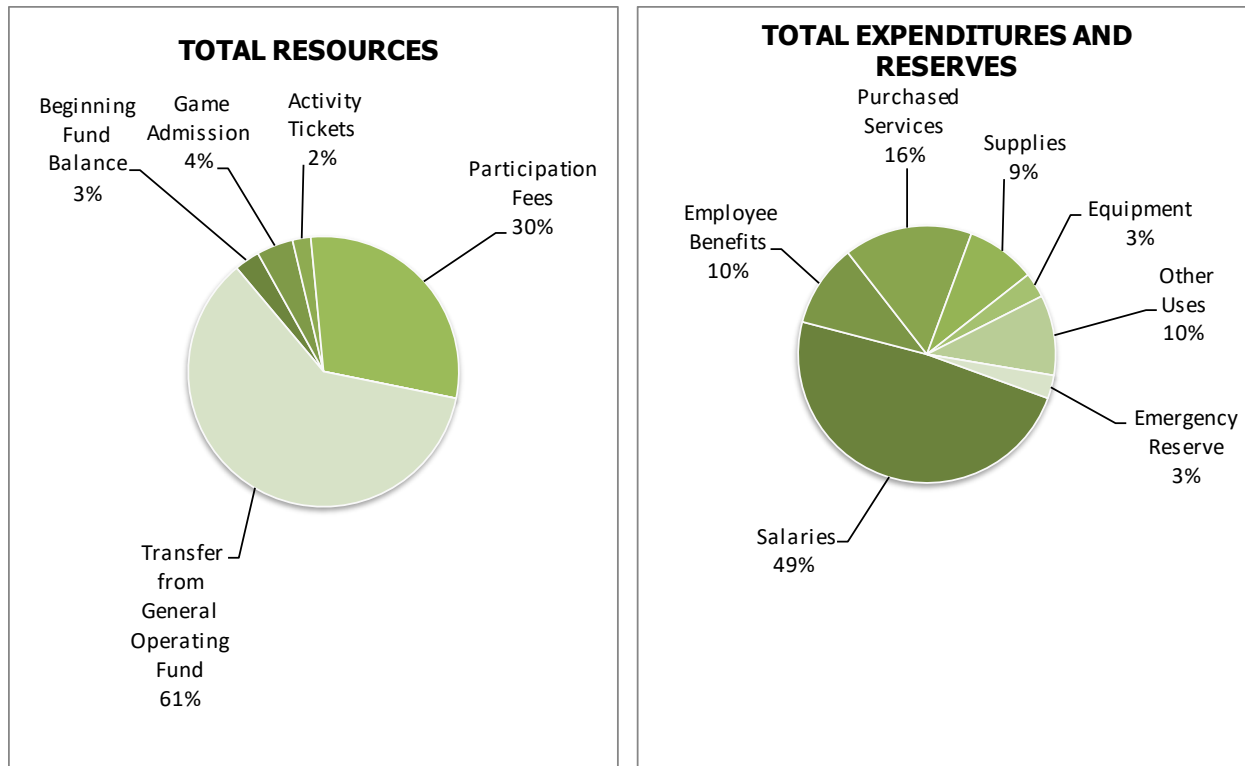
Technology Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,297,893	\$ 2,490,457	\$ 1,799,130	\$ 2,304,185	\$ 1,793,748
REVENUE:					
Miscellaneous Local	\$ 1,229,615	\$ 243,354	\$ 344,537	\$ 277,124	\$ 154,100
1:Web Fee	-	-	-	-	72,564
One-Time Transfer from General Operating Fund	-	-	-	-	217,980
Transfer from General Operating Fund	<u>1,768,113</u>	<u>1,771,749</u>	<u>1,638,795</u>	<u>1,637,089</u>	<u>1,639,157</u>
TOTAL REVENUE	\$ 2,997,728	\$ 2,015,103	\$ 1,983,332	\$ 1,914,213	\$ 2,083,801
TOTAL RESOURCES	<u>\$ 4,295,621</u>	<u>\$ 4,505,560</u>	<u>\$ 3,782,462</u>	<u>\$ 4,218,398</u>	<u>\$ 3,877,549</u>
EXPENDITURES:					
Personnel	\$ 994	\$ 96,595	\$ 31,245	\$ 26,386	\$ 148,703
Purchased Services	103,456	156,681	223,947	217,980	319,502
Supplies	106,491	123,183	139,826	152,299	286,310
Equipment	1,594,223	2,328,653	1,083,259	2,027,985	2,484,506
Other Uses	<u>-</u>	<u>1,318</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 1,805,164</u>	<u>\$ 2,706,430</u>	<u>\$ 1,478,277</u>	<u>\$ 2,424,650</u>	<u>\$ 3,239,021</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 97,171
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 1,805,164</u>	<u>\$ 2,706,430</u>	<u>\$ 1,478,277</u>	<u>\$ 2,424,650</u>	<u>\$ 3,336,192</u>
ENDING BALANCE	<u>\$ 2,490,457</u>	<u>\$ 1,799,130</u>	<u>\$ 2,304,185</u>	<u>\$ 1,793,748</u>	<u>\$ 541,357</u>



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.





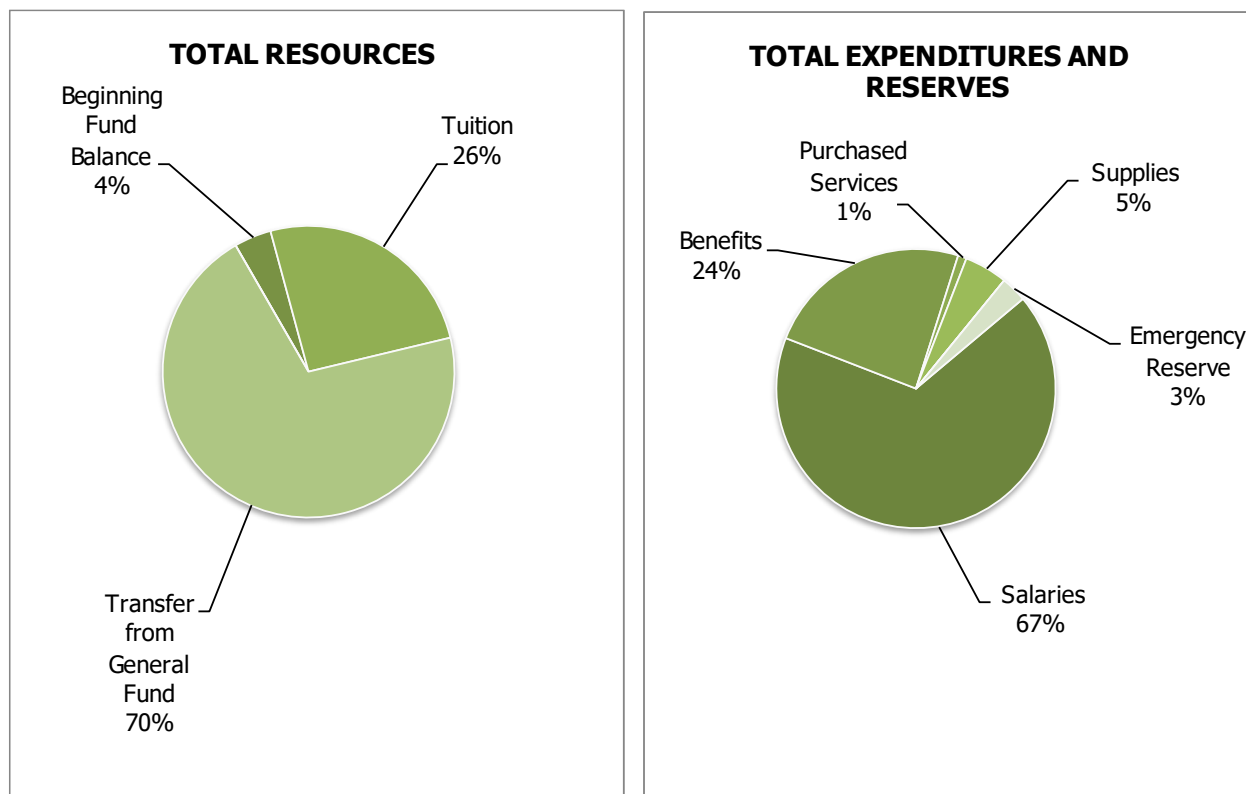
Athletics Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 307,556	\$ 103,263	\$114,675	\$ 267,137	\$ 101,133
REVENUE:					
Game Admission	\$ 138,254	\$ 134,880	\$ 170,286	\$ 137,230	\$ 145,138
Activity Tickets	101,636	77,697	91,907	90,368	72,460
Participation Fees	947,700	1,011,896	989,080	976,638	986,638
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
TOTAL REVENUE	\$ 3,122,005	\$ 3,054,847	\$ 3,255,593	\$ 3,205,106	\$ 3,220,564
TOTAL RESOURCES	<u>\$ 3,429,561</u>	<u>\$ 3,158,110</u>	<u>\$ 3,370,268</u>	<u>\$ 3,472,243</u>	<u>\$ 3,321,697</u>
EXPENDITURES:					
Personnel	\$ 1,874,408	\$ 1,854,029	\$ 1,832,429	\$ 1,956,609	\$ 1,957,501
Purchased Services	684,287	525,938	528,914	555,447	536,267
Supplies	282,116	173,817	192,193	399,459	290,665
Equipment	124,454	92,109	123,766	143,766	104,951
Other Uses	361,033	397,542	425,829	315,829	335,565
TOTAL EXPENDITURES	<u>\$ 3,326,298</u>	<u>\$ 3,043,435</u>	<u>\$ 3,103,131</u>	<u>\$ 3,371,110</u>	<u>\$ 3,224,949</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 96,748
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,326,298</u>	<u>\$ 3,043,435</u>	<u>\$ 3,103,131</u>	<u>\$ 3,371,110</u>	<u>\$ 3,321,697</u>
ENDING BALANCE	<u>\$ 103,263</u>	<u>\$ 114,675</u>	<u>\$ 267,137</u>	<u>\$ 101,133</u>	<u>\$ -</u>



Preschool Fund

The preschool general fund includes a total of 75 sessions of preschool in 18 elementary schools and the Mapleton Early Childhood Center. A reduced tuition rate allows parents to request enrollment for a scholarship rate of \$193 per month for four half-days of preschool, for a nine month schedule. Full tuition rates are \$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 \$566 per month, with an extended half-day option available for an additional \$384.





Preschool Fund (continued)

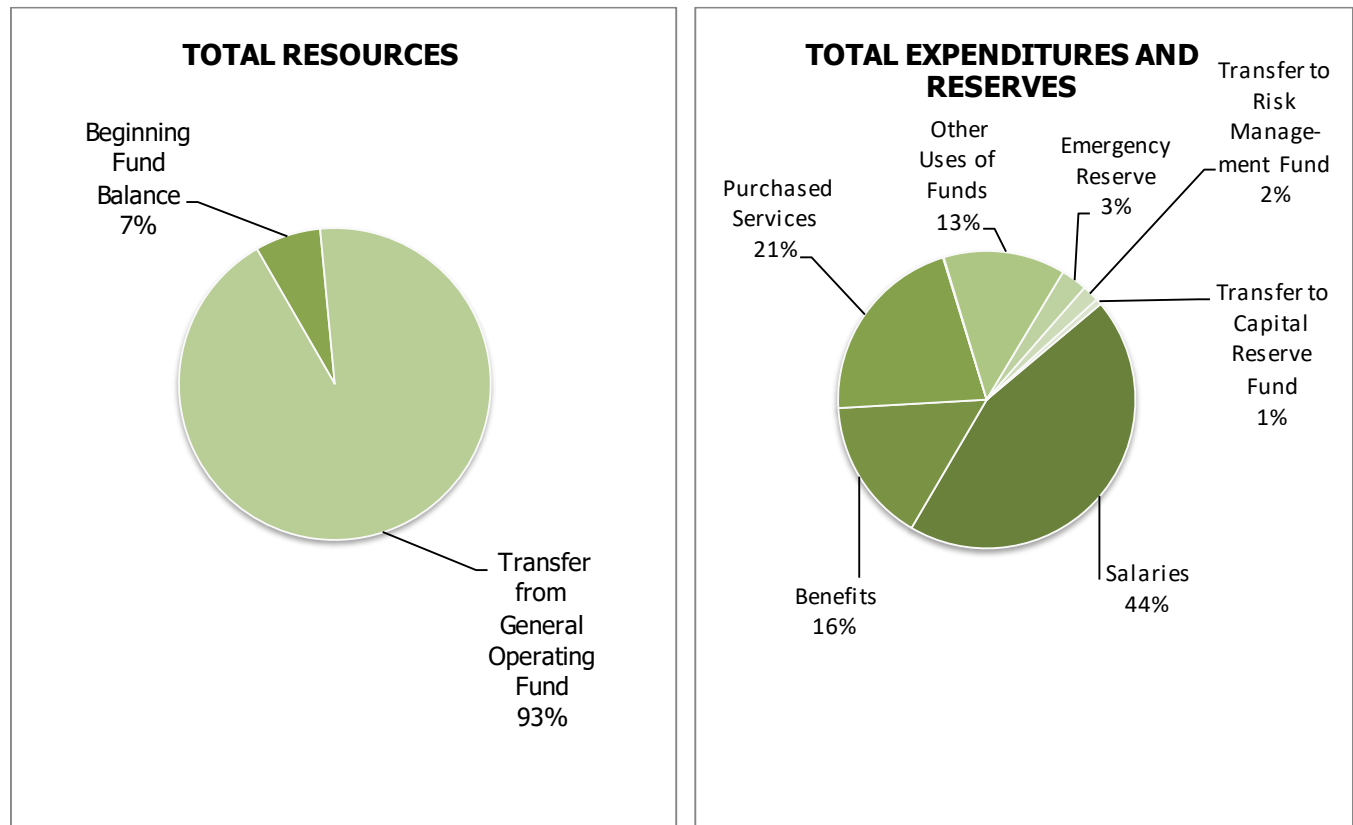
	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 648,211	\$ 148,041	\$ 229,796	\$ 447,346	\$ 241,984
REVENUE:					
Transfer from General Operating Fund	\$ 3,556,785	\$ 3,395,197	\$ 3,649,225	\$ 3,818,922	\$ 4,129,168
One-Time Transfer from Tuition-Based Preschool Fund	-	30,581	-	-	-
Tuition	809,960	1,282,358	1,515,811	1,466,834	1,493,204
TOTAL REVENUE	\$ 4,366,745	\$ 4,708,136	\$ 5,165,036	\$ 5,285,756	\$ 5,622,372
TOTAL RESOURCES	<u>\$ 5,014,956</u>	<u>\$ 4,856,177</u>	<u>\$ 5,394,832</u>	<u>\$ 5,733,102</u>	<u>\$ 5,864,356</u>
EXPENDITURES:					
Personnel	\$ 4,592,938	\$ 4,540,631	\$ 4,736,790	\$ 4,985,876	\$ 5,342,205
Purchased Services	45,836	22,016	69,952	65,000	65,000
Supplies	184,541	54,796	127,954	425,242	271,345
Property and Equipment	43,600	8,938	2,863	15,000	15,000
Other Uses of Funds	-	-	9,927	-	-
TOTAL EXPENDITURES	<u>\$ 4,866,915</u>	<u>\$ 4,626,381</u>	<u>\$ 4,947,486</u>	<u>\$ 5,491,118</u>	<u>\$ 5,693,550</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 170,806
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,866,915</u>	<u>\$ 4,626,381</u>	<u>\$ 4,947,486</u>	<u>\$ 5,491,118</u>	<u>\$ 5,864,356</u>
ENDING BALANCE	<u>\$ 148,041</u>	<u>\$ 229,796</u>	<u>\$ 447,346</u>	<u>\$ 241,984</u>	<u>\$ -</u>

*In the 2014-15 year, Community Montessori Preschool revenue and expenditures were moved to Preschool Fund 17.



Colorado Preschool Program Fund

Funding for the 2016-17 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.





Colorado Preschool Program Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 33,714	\$ 32,373	\$ 81,818	\$ 252,147	\$ 129,285
REVENUE:					
Transfer from General Operating Fund	\$ 1,094,973	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$1,764,210
TOTAL REVENUE	\$ 1,094,973	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$ 1,764,210
TOTAL RESOURCES	<u>\$ 1,128,687</u>	<u>\$ 1,781,254</u>	<u>\$ 1,882,836</u>	<u>\$ 1,961,255</u>	<u>\$ 1,893,495</u>
EXPENDITURES:					
Personnel	\$ 784,509	\$ 919,755	\$ 1,013,103	\$ 979,391	\$1,140,029
Purchased Services	276,343	650,502	322,865	316,865	400,500
Supplies	2,874	80,472	10,599	234,607	1,642
Other Uses of Funds	-	-	244,868	254,767	251,183
TOTAL EXPENDITURES	<u>\$ 1,063,726</u>	<u>\$ 1,650,729</u>	<u>\$ 1,591,435</u>	<u>\$ 1,785,630</u>	<u>\$ 1,793,354</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 53,801
TRANSFERS:					
To Risk Management Fund	\$ 19,539	\$ 29,144	\$ 28,388	\$ 34,217	\$ 34,217
To Capital Reserve Fund	13,049	19,563	10,866	12,123	12,123
TOTAL TRANSFERS	<u>\$ 32,588</u>	<u>\$ 48,707</u>	<u>\$ 39,254</u>	<u>\$ 46,340</u>	<u>\$ 46,340</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,096,314</u>	<u>\$ 1,699,436</u>	<u>\$ 1,630,689</u>	<u>\$ 1,831,970</u>	<u>\$ 1,893,495</u>
ENDING BALANCE	<u>\$ 32,373</u>	<u>\$ 81,818</u>	<u>\$ 252,147</u>	<u>\$ 129,285</u>	<u>\$ -</u>



Tuition-Based Preschool Fund

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

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED 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>

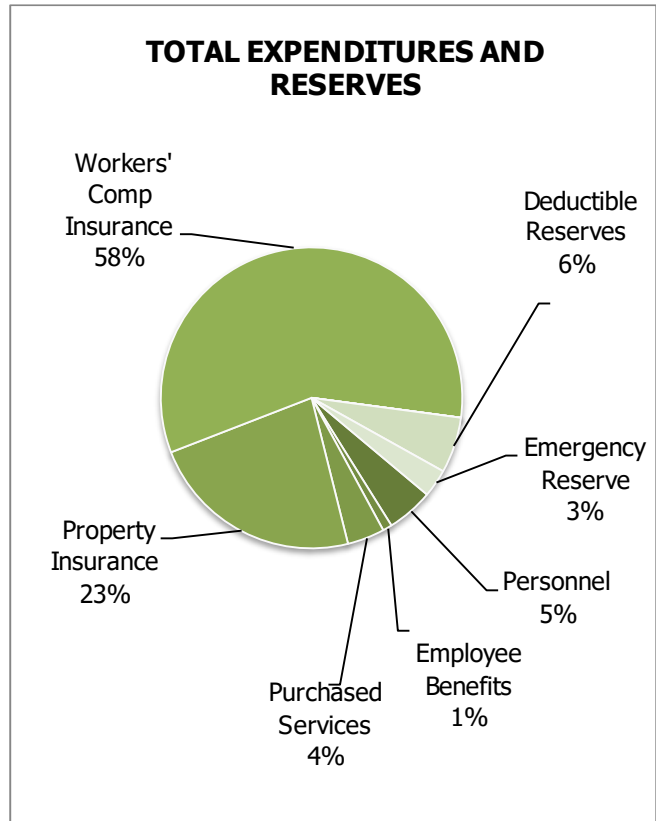
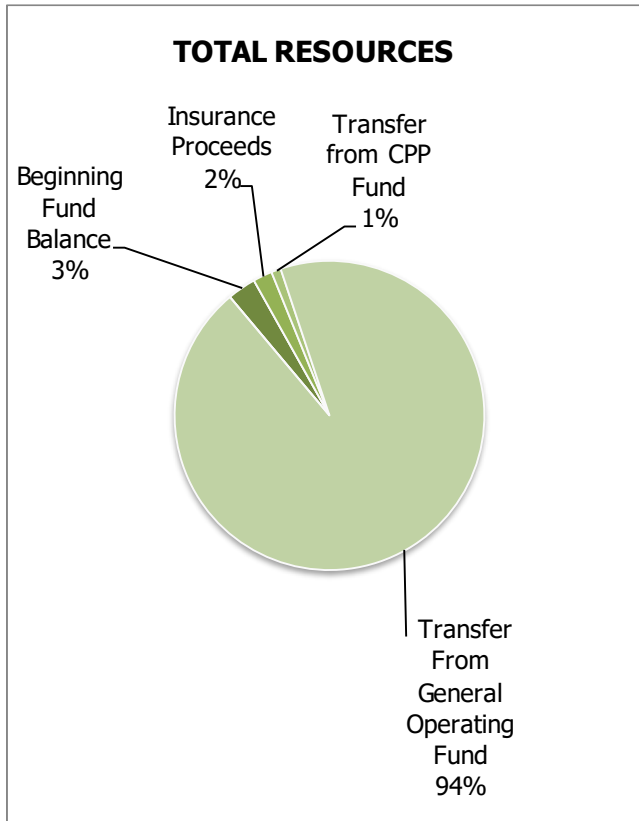
In the 2012-13 year, Colorado Preschool Program revenue and expenditures were moved to Preschool Fund 17.





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.





Risk Management Fund (continued)

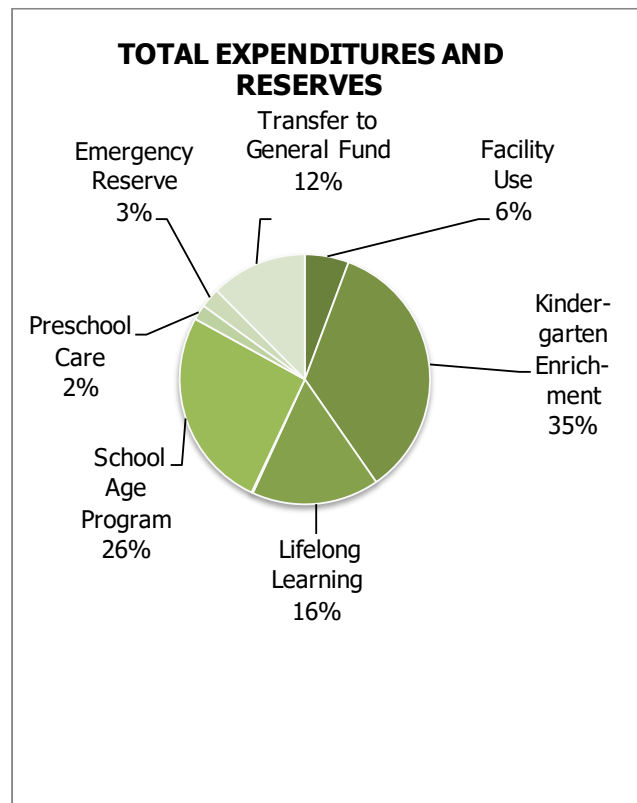
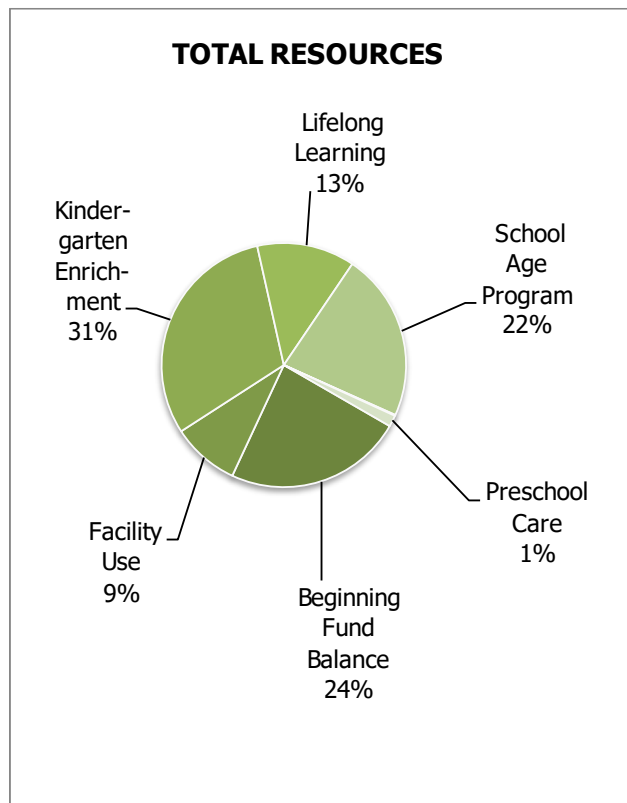
	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 181,960	\$ 274,972	\$ 438,042	\$ 276,240	\$ 136,300
REVENUE:					
Miscellaneous Local	\$ 115,010	\$ 4,701	\$ 7,310	\$ 2,600	\$ 5,000
Insurance Proceeds	4,774,715	429,830	222,511	96,755	120,000
Transfer from CPP Fund	19,539	29,144	28,388	34,216	34,216
Transfer from General Operating Fund	3,366,687	3,366,687	3,366,687	4,362,462	4,562,462
One-Time Transfer from General Operating Fund	-	-	-	-	-
TOTAL REVENUE	<u>\$ 8,275,951</u>	<u>\$ 3,830,362</u>	<u>\$ 3,624,896</u>	<u>\$ 4,496,033</u>	<u>\$ 4,721,678</u>
TOTAL RESOURCES	<u>\$ 8,457,911</u>	<u>\$ 4,105,334</u>	<u>\$ 4,062,938</u>	<u>\$ 4,772,273</u>	<u>\$ 4,857,978</u>
EXPENDITURES:					
Personnel	\$ 260,820	\$ 272,559	\$ 267,130	\$ 291,000	\$ 301,161
Purchased Services	171,466	183,807	255,403	110,000	185,000
Property Insurance	957,935	976,400	1,030,866	1,055,102	1,120,817
Workers' Comp Insurance	1,636,631	1,647,196	2,036,382	2,536,386	2,800,000
Supplies	4,326	3,855	6,781	2,121	10,000
Other Objects	633	287	429	23	3,000
Insurance Claims	4,845,147	304,476	41,363	-	-
Deductible Reserves	305,981	278,712	148,344	641,341	300,000
TOTAL EXPENDITURES	<u>\$ 8,182,939</u>	<u>\$ 3,667,292</u>	<u>\$ 3,786,698</u>	<u>\$ 4,635,973</u>	<u>\$ 4,719,978</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 138,000
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 8,182,939</u>	<u>\$ 3,667,292</u>	<u>\$ 3,786,698</u>	<u>\$ 4,635,973</u>	<u>\$ 4,857,978</u>
ENDING BALANCE	<u>\$ 274,972</u>	<u>\$ 438,042</u>	<u>\$ 276,240</u>	<u>\$ 136,300</u>	<u>\$ -</u>



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 building. 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





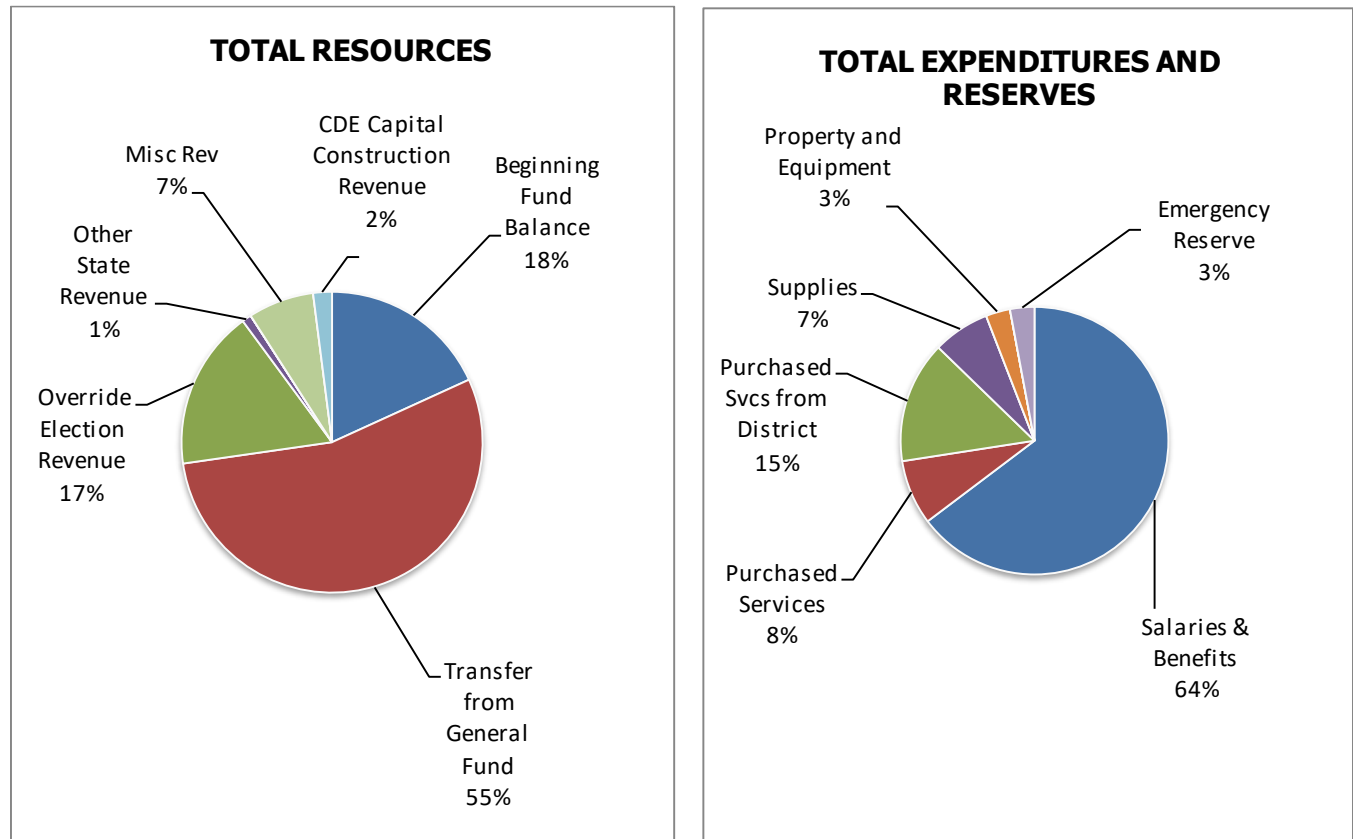
Community Schools Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 723,584	\$ 1,350,473	\$ 2,030,541	\$ 2,144,604	\$ 2,546,447
REVENUE:					
Facility Use	\$ 921,624	\$ 973,608	\$ 990,267	\$ 942,450	\$ 965,000
Kindergarten Enrichment	2,679,253	2,845,578	2,934,110	3,100,000	3,305,625
Lifelong Learning	967,885	1,311,649	1,411,617	1,395,000	1,400,000
School Age Program	1,735,366	1,891,453	2,188,864	2,192,583	2,400,000
Community Connections:					
A Student Resource Guide	15,845	23,528	20,117	10,000	13,500
Preschool Care	-	-	-	-	161,730
TOTAL REVENUE	6,319,973	7,045,816	7,544,975	7,640,033	8,245,855
TOTAL RESOURCES	<u>\$ 7,043,557</u>	<u>\$ 8,396,289</u>	<u>\$ 9,575,516</u>	<u>\$ 9,784,637</u>	<u>\$ 10,792,302</u>
EXPENDITURES:					
Facility Use	\$ 393,625	\$ 410,352	\$ 411,012	\$ 415,655	\$ 458,981
Kindergarten Enrichment	2,157,689	2,210,507	2,386,949	2,458,623	2,800,974
Lifelong Learning	854,075	1,078,662	1,225,450	1,301,444	1,329,979
Community Connections					
-A Student Resource Guide	38,036	41,410	40,591	13,500	13,500
School Age Program	1,326,627	1,570,910	1,768,355	1,846,212	2,103,680
Preschool Care	-	-	-	-	160,059
TOTAL EXPENDITURES	<u>\$ 4,770,052</u>	<u>\$ 5,311,841</u>	<u>\$ 5,832,357</u>	<u>\$ 6,035,434</u>	<u>\$ 6,867,173</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 206,015
TRANSFERS:					
To General Operating Fund	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	\$ 1,002,756
TOTAL TRANSFERS	<u>\$ 923,032</u>	<u>\$ 1,053,907</u>	<u>\$ 1,598,555</u>	<u>\$ 1,202,756</u>	<u>\$ 1,002,756</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,693,084</u>	<u>\$ 6,365,748</u>	<u>\$ 7,430,912</u>	<u>\$ 7,238,190</u>	<u>\$ 8,075,944</u>
ENDING BALANCE	<u>\$ 1,350,473</u>	<u>\$ 2,030,541</u>	<u>\$ 2,144,604</u>	<u>\$ 2,546,447</u>	<u>\$ 2,716,358</u>



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.





Charter School Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING BALANCE	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 5,275,710	\$ 5,860,959
REVENUE:					
Per-Pupil Funding:	\$ 14,914,407	\$ 15,910,918	\$ 16,577,948	\$ 16,841,470	\$ 17,427,359
Override Election Revenue	4,857,554	5,014,447	5,140,766	5,189,821	5,339,279
Other State Revenue	410,613	461,539	520,737	471,899	479,401
Fundraising Revenue	-	32,913	16,852	235,963	156,800
State Grant Revenue	71,847	-	-	-	-
Athletic Fees	17,803	18,018	18,758	15,000	15,000
Instructional Fees	370,796	58,109	57,648	43,220	43,220
Miscellaneous Revenue	1,845,208	2,281,390	2,390,236	2,359,746	2,177,414
CDE Capital Construction	194,567	331,093	503,296	535,782	497,855
TOTAL REVENUES	\$ 22,682,795	\$ 24,108,427	\$ 25,226,241	\$ 25,692,901	\$ 26,136,328
TOTAL RESOURCES	\$ 27,619,282	\$ 29,132,665	\$ 31,154,334	\$ 30,968,611	\$ 31,997,287
TOTAL EXPENDITURES	\$ 22,595,044	\$ 23,204,572	\$ 25,915,164	\$ 25,107,652	\$ 25,974,854
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 777,255
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 22,595,044	\$ 23,204,572	\$ 25,915,164	\$ 25,107,652	\$ 26,752,109
ENDING BALANCE	\$ 5,024,238	\$ 5,928,093	\$ 5,239,170	\$ 5,860,959	\$ 5,245,178
STUDENT FTE:	Funded 2013-14	Funded 2014-15	Funded 2015-16	Estimated 2016-17	Proposed 2017-18
Summit Middle School:	342.0	349.0	353.0	354.0	359.0
Horizons K-8 School:	333.5	332.3	334.5	331.4	332.9
Boulder Preparatory High School:	107.0	94.0	109.0	104.0	105.0
Justice High School:	95.5	73.5	80.0	82.0	85.0
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	2,296.7

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.
Peak to Peak 2016-17 Estimated Beginning Balance includes Food Services Balance to match the 2015-16 audited ending balance.


Summit Middle Charter School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,028,796	\$ 1,152,174	\$ 1,241,131	\$ 788,736	\$ 925,472
REVENUE:					
Per-Pupil Funding	\$ 2,238,732	\$ 2,444,776	\$ 2,558,694	\$ 2,621,446	\$ 2,724,092
Override Election Revenue	727,212	770,088	788,416	800,373	830,902
Other State Revenue	72,434	69,521	78,525	28,974	29,336
Fundraising Revenue	12,080	32,913	16,852	76,000	32,000
Athletic Fees	17,803	18,018	18,758	15,000	15,000
Instructional Fees	55,869	58,109	57,648	43,220	43,220
Miscellaneous Revenue	-	-	5,250	-	-
CDE Capital Construction	10,498	35,271	45,624	48,847	48,847
TOTAL REVENUE	\$ 3,134,628	\$ 3,428,696	\$ 3,569,767	\$ 3,633,860	\$ 3,723,397
TOTAL RESOURCES	\$ 4,163,424	\$ 4,580,870	\$ 4,810,898	\$ 4,422,596	\$ 4,648,869
EXPENDITURES:					
Personnel	1,884,306	2,093,422	2,160,847	2,202,822	2,578,824
Purchased Services	112,543	166,442	116,796	266,804	123,857
Purchased Services from District	882,413	926,777	947,776	775,918	828,141
Supplies	79,136	95,286	124,773	113,775	121,052
Property and Equipment	39,726	43,696	13,733	88,653	35,597
Capital Contributions	-	-	642,000	-	-
Other Uses	13,126	14,116	16,237	49,152	(76,865)
TOTAL EXPENDITURES	\$ 3,011,250	\$ 3,339,739	\$ 4,022,162	\$ 3,497,124	\$ 3,610,606
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 110,742
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,011,250	\$ 3,339,739	\$ 4,022,162	\$ 3,497,124	\$ 3,721,348
ENDING BALANCE	\$ 1,152,174	\$ 1,241,131	\$ 788,736	\$ 925,472	\$ 927,521
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	342.0	349.0	353.0	354.0	359.0



Horizons K-8 School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 432,724	\$ 540,586	\$ 657,085	\$ 685,436	\$ 622,862
REVENUE:					
Per-Pupil Funding	\$ 2,181,782	\$ 2,314,892	\$ 2,404,697	\$ 2,459,032	\$ 2,526,045
Override Election Revenue	739,870	764,768	778,476	782,030	804,604
Other State Revenue	77,519	65,548	73,519	74,119	75,405
State Grant Revenue	71,847	-	-	-	-
Miscellaneous Revenue	168,294	264,342	257,887	100,000	110,000
Fundraising Revenue			-	159,963	124,800
CDE Capital Construction	30,062	28,120	43,103	45,714	46,217
TOTAL REVENUE	\$ 3,269,374	\$ 3,437,670	\$ 3,557,682	\$ 3,620,858	\$ 3,687,071
TOTAL RESOURCES	<u>\$ 3,702,098</u>	<u>\$ 3,978,256</u>	<u>\$ 4,214,767</u>	<u>\$ 4,306,294</u>	<u>\$ 4,309,933</u>
EXPENDITURES:					
Personnel	2,362,158	2,360,524	2,559,248	2,612,502	2,659,474
Purchased Services	55,108	155,313	154,277	166,514	171,837
Purchased Services from District	619,033	645,737	664,779	691,182	729,016
Supplies	61,125	62,721	65,443	84,150	76,400
Property and Equipment	45,881	75,226	52,485	86,254	24,000
Other Uses	18,207	21,650	33,099	42,830	9,580
TOTAL EXPENDITURES	\$ 3,161,512	\$ 3,321,171	\$ 3,529,331	\$ 3,683,432	\$ 3,670,307
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 106,868
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,161,512</u>	<u>\$ 3,321,171</u>	<u>\$ 3,529,331</u>	<u>\$ 3,683,432</u>	<u>\$ 3,777,175</u>
ENDING BALANCE	<u>\$ 540,586</u>	<u>\$ 657,085</u>	<u>\$ 685,436</u>	<u>\$ 622,862</u>	<u>\$ 532,758</u>
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	333.5	332.3	334.5	331.4	332.9


Boulder Preparatory High School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 270,078	\$ 166,637	\$ 117,614	\$ 216,748	\$ 282,078
REVENUE					
Per-Pupil Funding	\$ 687,330	\$ 668,805	\$ 787,240	\$ 766,861	\$ 796,740
Override Election Revenue	222,088	204,993	241,231	234,188	241,681
Other State Revenue	6,056	18,572	24,136	19,514	19,952
At Risk Supplemental Aid	19,901	4,833	6,949	20,000	20,000
Miscellaneous Revenue	-	-	13,980	-	-
CDE Capital Construction	10,154	15,913	28,176	28,701	28,701
TOTAL REVENUE	\$ 945,529	\$ 913,116	\$ 1,101,712	\$ 1,069,264	\$ 1,107,074
TOTAL RESOURCES	<u>\$ 1,215,607</u>	<u>\$ 1,079,753</u>	<u>\$ 1,219,326</u>	<u>\$ 1,286,012</u>	<u>\$ 1,389,152</u>
EXPENDITURES:					
Personnel	670,058	542,175	615,663	674,000	762,450
Purchased Services	68,897	50,898	56,694	25,500	29,500
Purchased Services from District	198,520	182,788	217,910	200,809	208,308
Supplies	72,414	53,501	53,807	59,400	59,000
Property and Equipment	20,476	120,530	37,664	74,060	62,527
Other Uses	18,605	12,247	20,840	(29,835)	-
TOTAL EXPENDITURES	\$ 1,048,970	\$ 962,139	\$ 1,002,578	\$ 1,003,934	\$ 1,121,785
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 33,212
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,048,970</u>	<u>\$ 962,139</u>	<u>\$ 1,002,578</u>	<u>\$ 1,003,934</u>	<u>\$ 1,154,997</u>
ENDING BALANCE	<u>\$ 166,637</u>	<u>\$ 117,614</u>	<u>\$ 216,748</u>	<u>\$ 282,078</u>	<u>\$ 234,155</u>
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	107.0	94.0	108.5	104.0	105.0



Justice High School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 111,413	\$ 70,126	\$ 140,765	\$ 232,686	\$ 150,000
REVENUE:					
Per-Pupil Funding	\$ 545,282	\$ 598,355	\$ 571,395	\$ 604,599	\$ 644,980
Override Election Revenue	82,943	81,524	90,691	95,160	103,903
Other State Revenue	2,035	14,898	17,796	18,502	19,423
At Risk Supplemental Aid	8,746	22,391	50,760	45,514	-
Miscellaneous Revenue	14,000	7,595	18,015	31,790	-
CDE Capital Construction	9,585	12,443	20,679	22,630	20,400
TOTAL REVENUE	\$ 662,591	\$ 737,206	\$ 769,336	\$ 818,195	\$ 788,706
TOTAL RESOURCES	<u>\$ 774,004</u>	<u>\$ 807,332</u>	<u>\$ 910,101</u>	<u>\$ 1,050,881</u>	<u>\$ 938,706</u>
EXPENDITURES:					
Personnel	407,694	309,096	256,709	377,726	384,117
Purchased Services	105,725	145,008	131,545	92,792	36,150
Purchased Services from District	155,046	146,839	160,808	184,764	195,984
Supplies	24,731	33,116	84,399	79,002	81,700
Property and Equipment	-	-	-	113,568	113,568
Other Uses	10,682	32,508	43,954	53,029	103,526
TOTAL EXPENDITURES	\$ 703,878	\$ 666,567	\$ 677,415	\$ 900,881	\$ 915,045
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 23,661
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 703,878</u>	<u>\$ 666,567</u>	<u>\$ 677,415</u>	<u>\$ 900,881</u>	<u>\$ 938,706</u>
ENDING BALANCE	<u>\$ 70,126</u>	<u>\$ 140,765</u>	<u>\$ 232,686</u>	<u>\$ 150,000</u>	<u>\$ -</u>
	2013-14	2014-15	2015-16	2016-17	2017-18
FUNDED STUDENT FTE:	95.5	73.5	80.0	82.0	85.0



Peak to Peak K-12 School

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL*	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 3,093,476	\$ 3,094,715	\$ 3,771,498	\$ 3,352,104	\$ 3,880,547
REVENUE:					
Per-Pupil Funding	\$ 9,261,281	\$ 9,884,090	\$ 10,255,922	\$ 10,389,532	\$ 10,735,502
Override Election Revenue	3,085,441	3,193,074	3,241,952	3,278,070	3,358,189
Other State Revenue	252,569	293,000	326,761	330,790	335,285
Miscellaneous Revenue	1,937,114	1,982,229	2,037,395	2,162,442	2,047,414
CDE Capital Construction	134,268	239,346	365,714	389,890	353,690
TOTAL REVENUE	\$ 14,670,673	\$ 15,591,739	\$ 16,227,744	\$ 16,550,724	\$ 16,830,080
TOTAL RESOURCES	<u>\$ 17,764,149</u>	<u>\$ 18,686,454</u>	<u>\$ 19,999,242</u>	<u>\$ 19,902,828</u>	<u>\$ 20,710,627</u>
EXPENDITURES:					
Personnel	8,301,452	8,770,305	9,700,982	10,205,987	10,983,621
Purchased Services	2,408,598	2,238,369	2,451,992	2,394,915	1,722,736
Purchased Services from District	2,573,905	2,658,707	1,753,355	1,835,005	1,942,632
Supplies	839,433	860,233	1,127,168	1,441,079	1,468,372
Property and Equipment	344,449	187,292	1,322,359	45,386	539,750
Other Uses	201,597	200,050	327,822	99,909	-
TOTAL EXPENDITURES	\$ 14,669,434	\$ 14,914,956	\$ 16,683,678	\$ 16,022,281	\$ 16,657,111
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 502,772
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 14,669,434</u>	<u>\$ 14,914,956</u>	<u>\$ 16,683,678</u>	<u>\$ 16,022,281</u>	<u>\$ 17,159,883</u>
ENDING BALANCE	<u>\$ 3,094,715</u>	<u>\$ 3,771,498</u>	<u>\$ 3,315,564</u>	<u>\$ 3,880,547</u>	<u>\$ 3,550,744</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

*Beginning Balance was restated to align with audit

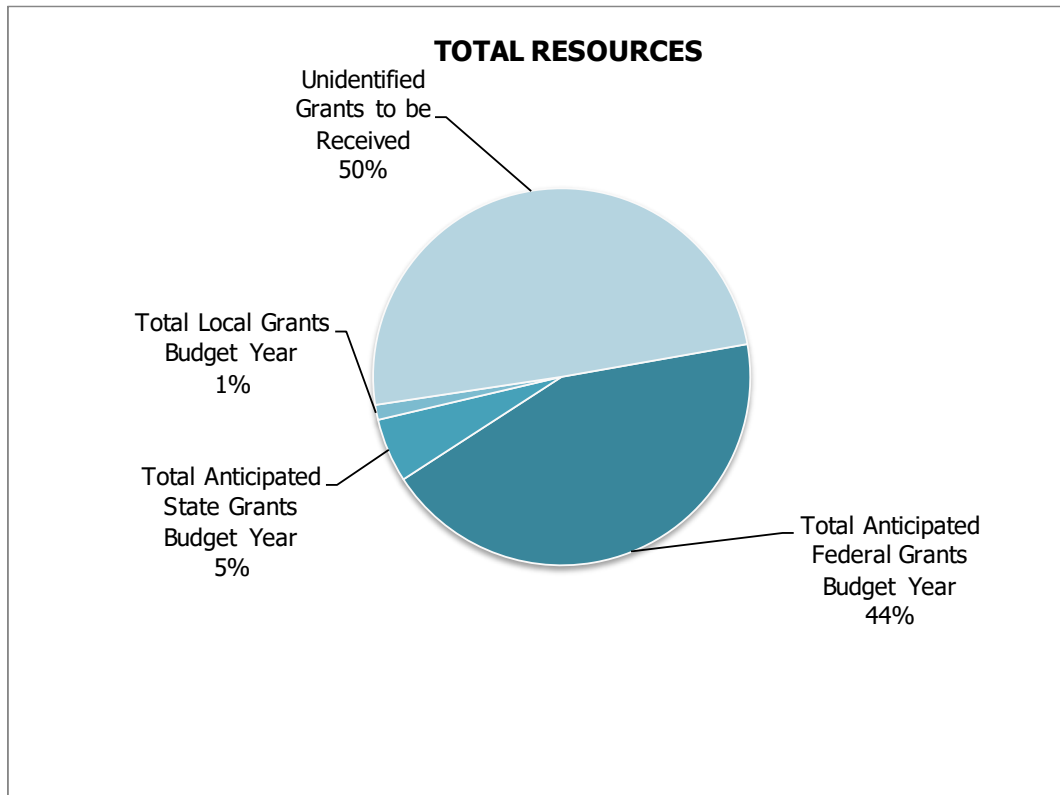
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Governmental Designated-Purpose Grants Fund

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.





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 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ 9,277	\$ 79,345	\$ 7,855	\$ -	\$ -
10.172	Local Food Promotion Program	Sept - Sept	-	-	-	82,628	65,211
20.205	Highway Planning and Construction	June - June	26,350	-	27,367	-	-
84.002A	Adult Education Family Literacy	July - June	95,067	99,865	93,452	95,067	109,633
84.010	Title I, Part A, NCLB	July - June	2,375,020	2,089,797	2,100,453	2,428,874	2,092,023
84.010A	Title 1A, School Improvement	July - Sept	62,655	-	-	-	-
84.027	Special Education: IDEA Part B	July - June	4,884,951	5,287,088	4,914,818	5,372,137	5,256,049
84.048A	Vocational Education - Carl Perkins Secondary	July - June	129,724	118,000	127,392	-	-
84.060A	Title VII, Part A: Indian Education	July - June	11,617	12,942	15,994	-	-
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	112,634	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	127,500	135,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	150,000	438,068	360,488	267,120	-
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	6,664	-
84.365	Title III, NCLB, ELL	July - June	197,961	190,930	171,091	199,706	190,000
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	691,229	693,754	667,619	656,185	546,283
84.412	RTTT Early Childhood-Readiness Assessment	July - June	-	-	19,690	-	-
84.413	Race to the Top	July - June	63,572	74,479	800	-	-
			\$ 10,183,457	\$ 10,080,571	\$ 9,289,727	\$ 9,348,515	\$ 8,506,833
STATE GRANT NAME							
	School of Excellence	Indefinite	\$ 568	\$ 1,547	\$ -	\$ -	\$ -
	Comprehensive Health Education Program	July - June	35,579	27,187	48,934	25,000	30,000
	Colorado Department of Natl Res Division of Wildlife	July - June	-	-	1,500	-	-
	School Counselor Corps	July - June	205,322	525,490	447,835	490,685	160,000
	State Grants for Libraries	July - June	7,490	7,334	9,274	-	-
	State Grant NTNL Board Certification	July - June	222,821	241,504	230,504	-	-
	State Grant - Public Health and Environment	Jan - Dec	-	4,300	25,000	24,985	-
	State Grant - Colorado Brain Injury Program	July - June	-	2,500	-	-	-
	State Grant - Student Re-Engagement	July - June	-	-	9,850	268,686	83,667
	State Grant - School Health Professionals	July - June	-	113,552	201,861	315,000	355,700
	State Grant - School CPR and AED Training	July - June	-	10,668	-	-	-
	State Grant - School Turnaround Leaders Development	July - June	-	-	19,399	-	-
	State Grant - Gifted Education Universal Screening	July - June	-	48,158	46,283	37,094	50,000
	State Grant - SWAP	July - June	-	-	-	254,829	242,366
	State Grant - SAPI	Jan - June	-	37,413	9,695	-	-
	State Grant - School Safety Resource Center	Nov - Oct	-	-	5,859	-	-
	Expelled and At-Risk	Mar - June	-	173,496	294,319	279,168	147,903
TOTAL STATE GRANTS			\$ 471,780	\$ 1,193,149	\$ 1,350,313	\$ 1,695,447	\$ 1,069,636
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			10,183,457	10,080,571	9,289,727	9,348,515	8,506,833
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			471,780	1,193,149	1,350,313	1,695,447	1,069,636
TOTAL LOCAL GRANTS BUDGET YEAR			639,331	760,001	906,614	400,000	250,000
UNIDENTIFIED GRANTS TO BE RECEIVED**			-	-	-	-	9,673,531
TOTAL BUDGET			\$ 11,294,568	\$ 12,033,721	\$ 11,546,654	\$ 11,443,962	\$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.

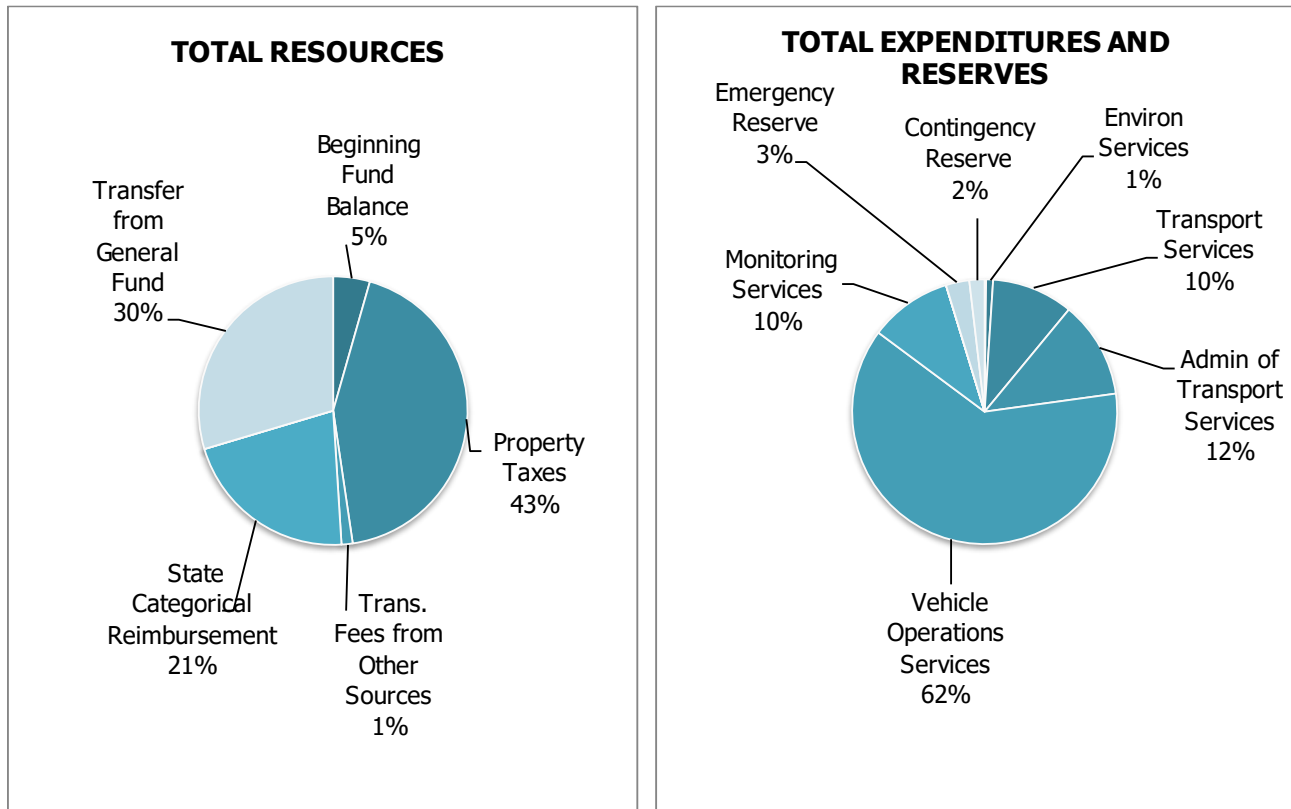
Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

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



Transportation Fund

Compensation has been adjusted to reflect COLA, Steps and benefit increases. Authorized FTE has remained constant for the past few years. The fund continues to benefit from lower fuel costs due to lower gas / diesel prices and the replacement of older diesel buses with propane buses.





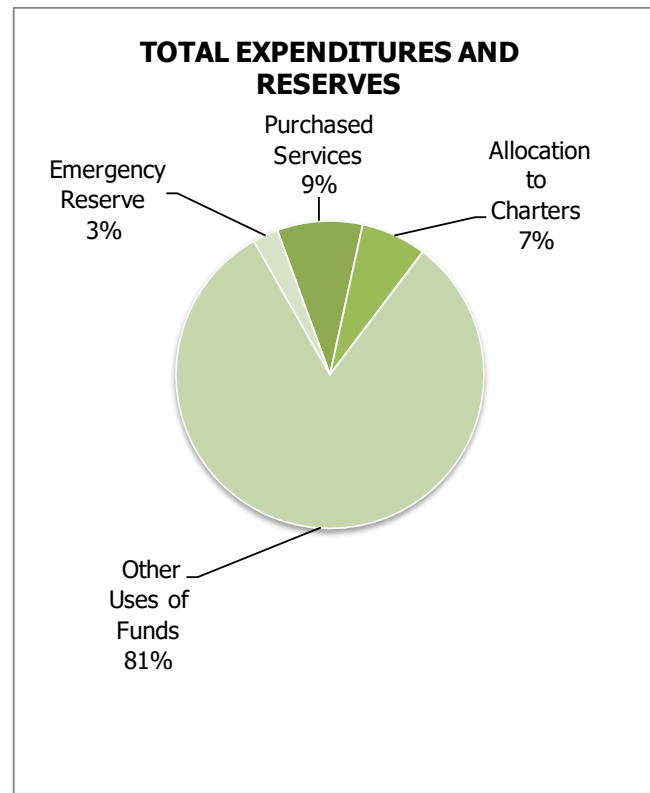
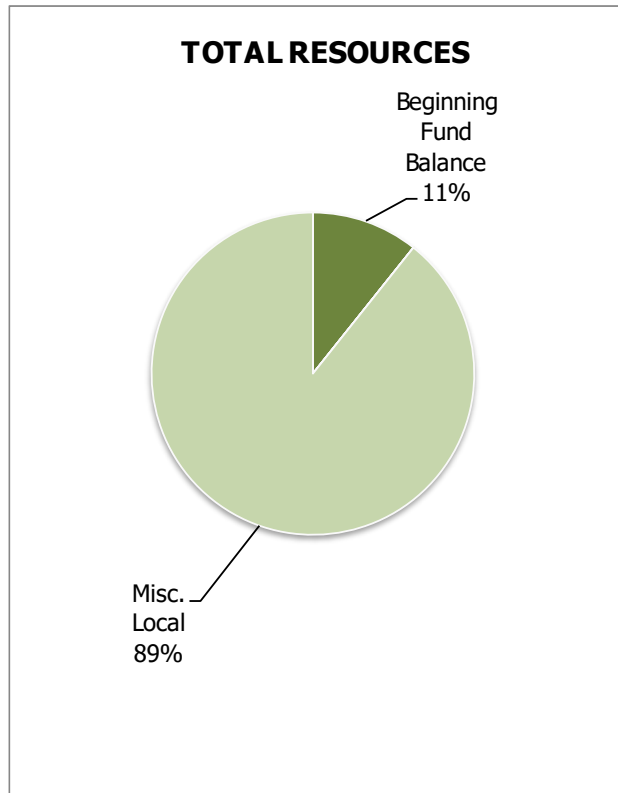
Transportation Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 894,884	\$ 724,040	\$ 415,278	\$ 437,017	\$ 742,115
REVENUE:					
Property Taxes	\$ 7,304,343	\$ 7,253,678	\$ 7,234,968	\$ 7,268,071	\$ 7,263,500
Trans. Fees from Other Sources	295,458	234,239	191,419	224,591	225,000
State Categorical Reimbursement	3,205,307	3,302,904	3,373,313	3,473,653	3,589,994
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
TOTAL REVENUE	\$ 13,382,320	\$ 13,575,632	\$ 14,757,320	\$ 15,381,529	\$16,052,583
TOTAL RESOURCES	<u>\$ 14,277,204</u>	<u>\$ 14,299,672</u>	<u>\$ 15,172,598</u>	<u>\$ 15,818,546</u>	<u>\$16,794,698</u>
EXPENDITURES:					
Maintenance & Operations	\$ 37,639	\$ 32,894	\$ 28,685	\$ 27,380	\$ 29,400
Environmental Services	171,660	170,894	147,238	119,769	143,553
Transportation Services	1,994,254	1,730,100	1,591,717	1,682,241	1,669,436
Admin of Transportation Services	1,516,801	1,590,871	1,724,061	1,823,028	1,989,361
Vehicle Operations Services	8,492,832	8,889,821	9,746,285	9,741,976	10,475,779
Monitoring Services	1,339,978	1,469,814	1,497,595	1,682,037	1,695,410
TOTAL EXPENDITURES	<u>\$ 13,553,164</u>	<u>\$ 13,884,394</u>	<u>\$ 14,735,581</u>	<u>\$ 15,076,431</u>	<u>\$16,002,939</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 480,088
CONTINGENCY RESERVE	-	-	-	-	311,671
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 791,759</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 13,553,164</u>	<u>\$ 13,884,394</u>	<u>\$ 14,735,581</u>	<u>\$ 15,076,431</u>	<u>\$16,794,698</u>
ENDING BALANCE	<u>\$ 724,040</u>	<u>\$ 415,278</u>	<u>\$ 437,017</u>	<u>\$ 742,115</u>	<u>\$ -</u>



Operations & Technology Fund

This 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 the Capital Construction, Technology, and Maintenance 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 one, generating an additional \$5.0M in revenue.



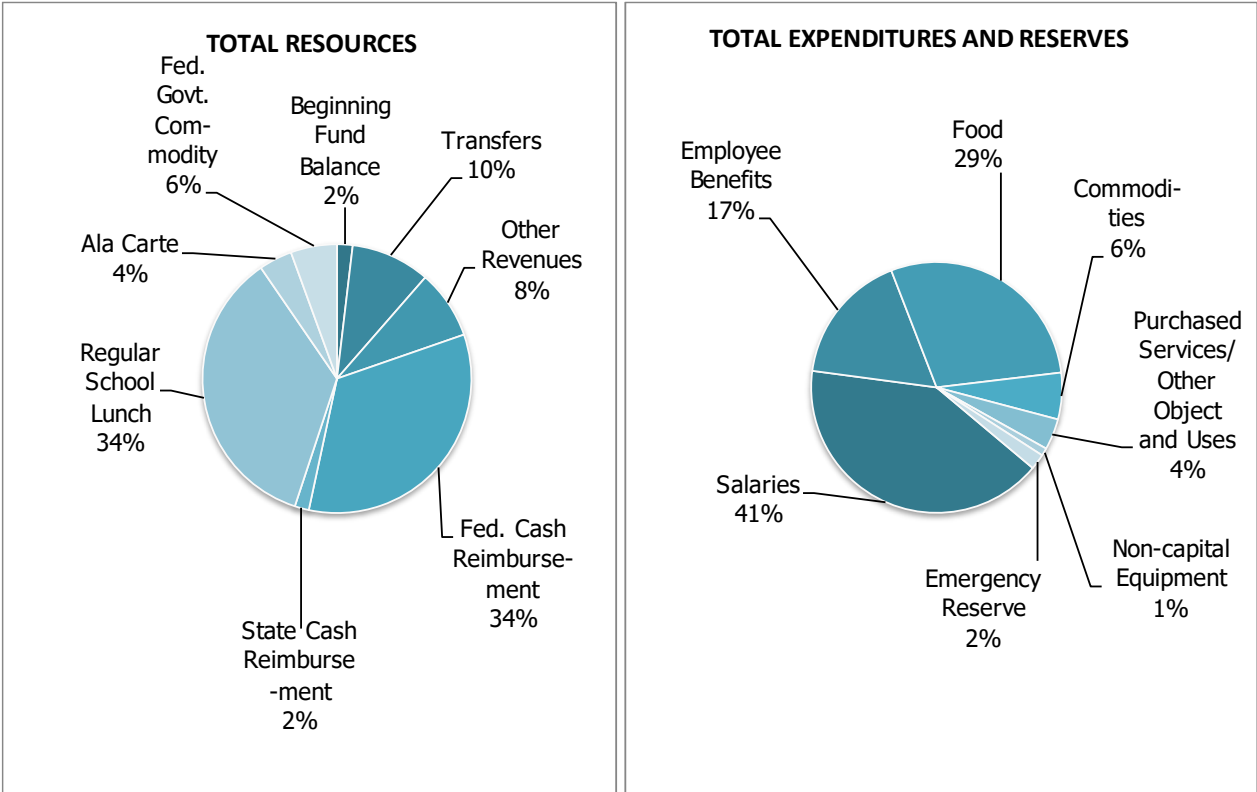


Operations & Technology Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,789,806
REVENUE:					
Property Taxes - Election	\$ -	\$ -	\$ -	\$ 9,950,000	\$ 14,925,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,950,000</u>	<u>\$ 16,714,806</u>
EXPENDITURES:					
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Allocation to Charters	-	-	-	767,104	1,150,642
Other Uses	-	-	-	7,393,090	13,616,414
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,160,194</u>	<u>\$ 16,267,056</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 447,750
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,160,194</u>	<u>\$ 16,714,806</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,789,806</u>	<u>\$ -</u>

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 two 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.





Food Services Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 187,102	\$ 29,867	\$ 113,920	\$ 163,068	\$ 168,992
REVENUE:					
Over/Under	\$ (7,850)	\$ (547)	\$ (2,300)	\$ 319	\$ (500)
A la Carte	440,771	520,204	487,380	360,753	360,753
Regular School Lunch	2,359,195	2,837,629	2,853,150	3,132,312	3,178,405
Federal Cash Reimbursement	2,622,522	2,936,851	2,924,339	2,973,455	3,028,110
State Cash Reimbursement	66,218	85,633	96,771	93,022	94,011
Catering	188,796	293,438	346,981	377,798	474,500
Reduced Price Meals	18,300	13,711	13,416	13,449	13,668
Federal Government Commodities	361,124	371,553	475,140	504,328	500,000
Miscellaneous Local	133,208	47,969	85,070	45,881	55,000
Snack Revenue	103,301	107,176	96,117	99,999	102,999
Breakfast Revenue	82,044	85,709	75,000	96,183	111,645
Headstart	34,678	45,289	46,592	44,575	45,912
Flood Insurance Proceeds	146,689	-	-	-	-
TOTAL REVENUE	<u>\$ 6,548,996</u>	<u>\$ 7,344,615</u>	<u>\$ 7,497,656</u>	<u>\$ 7,742,074</u>	<u>\$ 7,964,503</u>
TRANSFERS:					
Transfer from General Operating Fund	\$ 405,017	\$ 494,925	\$ 757,402	\$ 595,446	\$ 857,616
TOTAL TRANSFERS	<u>\$ 405,017</u>	<u>\$ 494,925</u>	<u>\$ 757,402</u>	<u>\$ 595,446</u>	<u>\$ 857,616</u>
TOTAL RESOURCES	<u>\$ 7,141,115</u>	<u>\$ 7,869,407</u>	<u>\$ 8,368,978</u>	<u>\$ 8,500,588</u>	<u>\$ 8,991,111</u>
EXPENDITURES:					
Personnel	\$ 4,048,951	\$ 4,405,933	\$ 4,779,591	\$ 4,939,415	\$ 5,270,622
Purchased Services	91,833	115,678	116,337	129,153	132,356
Food	2,158,853	2,581,776	2,646,174	2,506,739	2,632,163
Commodities	327,787	372,138	400,484	504,328	500,000
Other Uses	180,985	189,048	161,442	160,074	195,000
Non-capital Equipment	47,685	63,550	76,942	61,178	62,000
Equipment Depreciation	31,580	-	-	-	-
Other Objects and Uses	52,254	27,364	24,940	30,709	31,000
TOTAL EXPENDITURES	<u>\$ 6,939,928</u>	<u>\$ 7,755,487</u>	<u>\$ 8,205,910</u>	<u>\$ 8,331,596</u>	<u>\$ 8,823,141</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 127,970
GAAP RESERVES	-	-	-	-	40,000
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,970</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,939,928</u>	<u>\$ 7,755,487</u>	<u>\$ 8,205,910</u>	<u>\$ 8,331,596</u>	<u>\$ 8,991,111</u>
ENDING BALANCE	<u>\$ 201,187</u>	<u>\$ 113,920</u>	<u>\$ 163,068</u>	<u>\$ 168,992</u>	<u>\$ -</u>

*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.



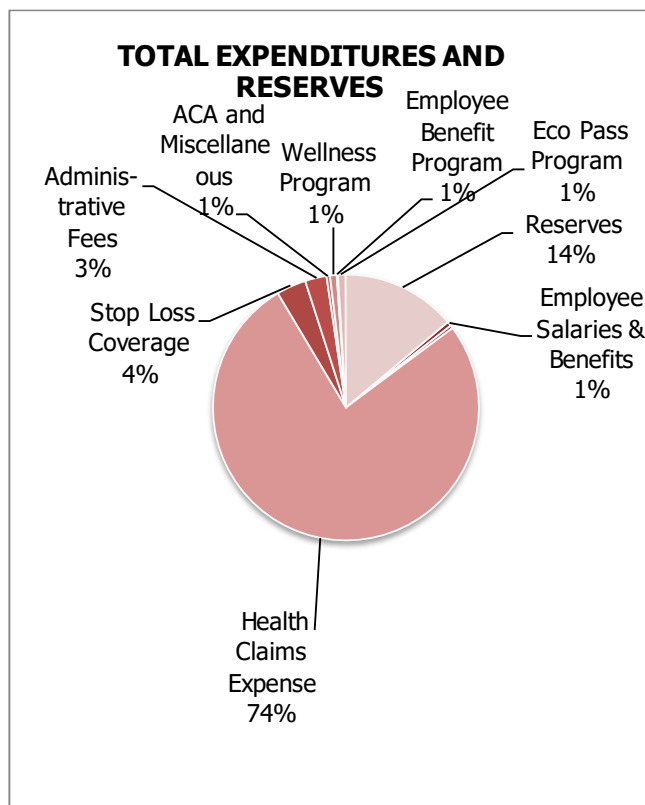
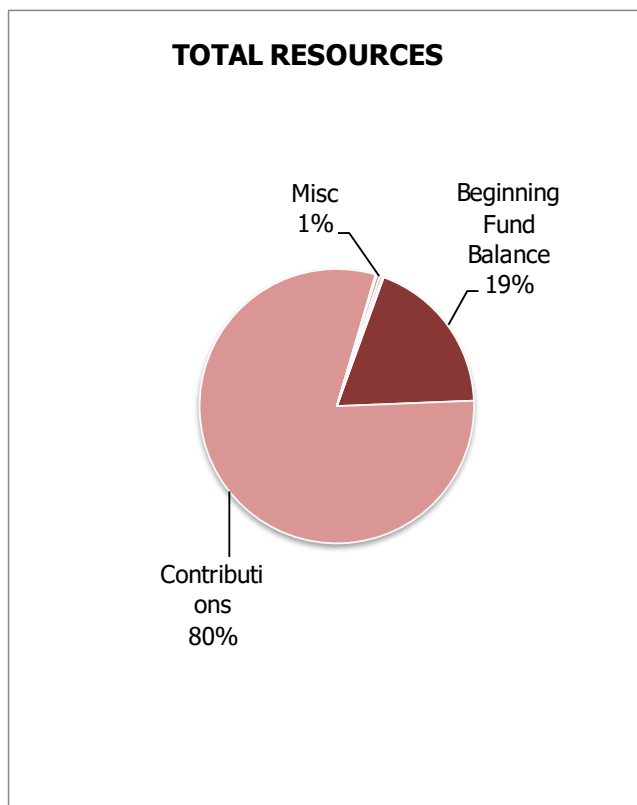
INTERNAL SERVICE FUNDS

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Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan administered by Cigna or a traditional plan offered by Kaiser Permanente. Employees have the option to purchase dependent coverage. For 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)

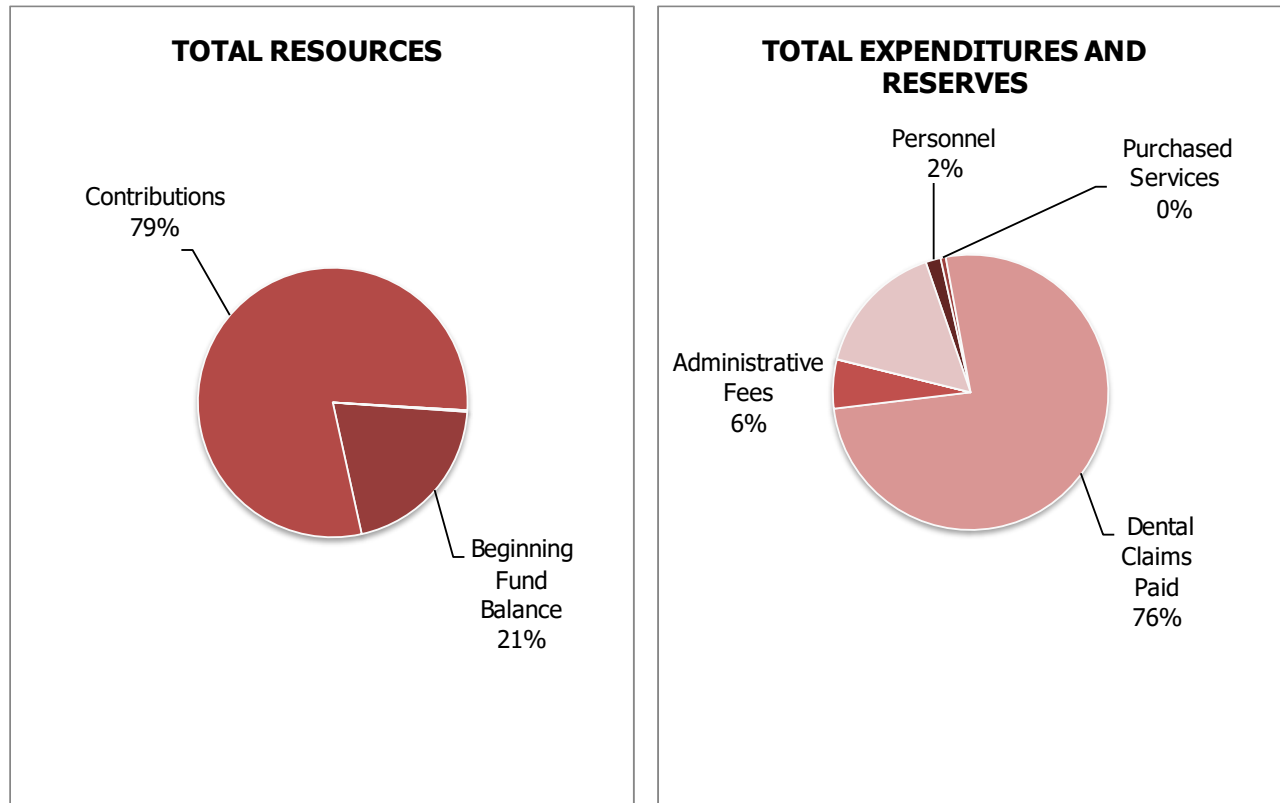
	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 5,712,975	\$ 7,278,685	\$ 7,118,339	\$ 7,577,313	\$ 6,814,702
REVENUE:					
Contributions	\$ 26,039,644	\$ 26,440,578	\$ 27,548,009	\$ 27,650,000	\$ 29,050,000
Interest Income	5,680	7,089	21,133	44,328	60,000
Miscellaneous	219,140	305,089	540,727	135,000	140,000
Eco Pass Program	155,080	125,325	121,495	103,364	110,000
Employee Benefit Program	56,184	78,049	55,771	54,228	55,000
TOTAL REVENUE	\$ 26,475,728	\$ 26,956,130	\$ 28,287,135	\$ 27,986,920	\$ 29,415,000
TOTAL RESOURCES	\$ 32,188,703	\$ 34,234,815	\$ 35,405,474	\$ 35,564,233	\$ 36,229,702
EXPENDITURES:					
Personnel	\$ 152,508	\$ 238,548	\$ 173,760	\$ 179,801	\$ 202,000
Purchased Services	81,875	96,218	192,065	128,402	131,000
Health Claims Expense	24,506,166	23,927,664	24,665,207	25,414,672	27,764,830
Stop Loss Coverage	1,192,184	1,315,894	1,266,616	1,286,760	1,304,474
Administrative Fees	819,587	899,180	914,375	928,919	945,000
ACA and Miscellaneous	-	203,491	138,136	154,287	155,000
Wellness Program	134,527	144,714	153,821	283,523	293,000
Employee Benefit Program	52,935	53,842	53,842	54,901	55,000
Eco Pass Program	229,177	236,925	270,339	318,266	335,000
TOTAL EXPENDITURES	\$ 27,168,959	\$ 27,116,476	\$ 27,828,161	\$ 28,749,531	\$ 31,185,304
RESERVES:					
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 5,044,398
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 5,044,398
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 27,168,959	\$ 27,116,476	\$ 27,828,161	\$ 28,749,531	\$ 36,229,702
ENDING BALANCE	\$ 5,019,744	\$ 7,118,339	\$ 7,577,313	\$ 6,814,702	\$ -

(*) 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 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 445,490	\$ 595,583	\$ 650,299	\$ 690,020	\$ 605,279
REVENUE:					
Contributions	\$ 2,296,005	\$ 2,197,941	\$ 2,328,822	\$ 2,311,211	\$ 2,350,000
Interest Income	529	850	2,475	5,386	5,500
TOTAL REVENUE	\$ 2,296,534	\$ 2,198,791	\$ 2,331,297	\$ 2,316,597	\$ 2,355,500
TOTAL RESOURCES	<u>\$ 2,742,024</u>	<u>\$ 2,794,374</u>	<u>\$ 2,981,596</u>	<u>\$ 3,006,617</u>	<u>\$ 2,960,779</u>
EXPENDITURES:					
Personnel	\$ 35,248	\$ 36,868	\$ 39,271	\$ 42,457	\$ 52,500
Purchased Services	28,125	7,219	9,000	14,000	18,000
Dental Claims Paid	2,147,426	1,933,331	2,082,438	2,182,149	2,250,000
Administrative Fees	166,053	166,657	160,768	161,732	170,000
Supplies and Materials	-	-	99	1,000	1,000
TOTAL EXPENDITURES	\$ 2,376,852	\$ 2,144,075	\$ 2,291,576	\$ 2,401,338	\$ 2,491,500
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 469,279
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 469,279
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,376,852</u>	<u>\$ 2,144,075</u>	<u>\$ 2,291,576</u>	<u>\$ 2,401,338</u>	<u>\$ 2,960,779</u>
ENDING BALANCE	<u>\$ 365,172</u>	<u>\$ 650,299</u>	<u>\$ 690,020</u>	<u>\$ 605,279</u>	<u>\$ -</u>

(*) 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.



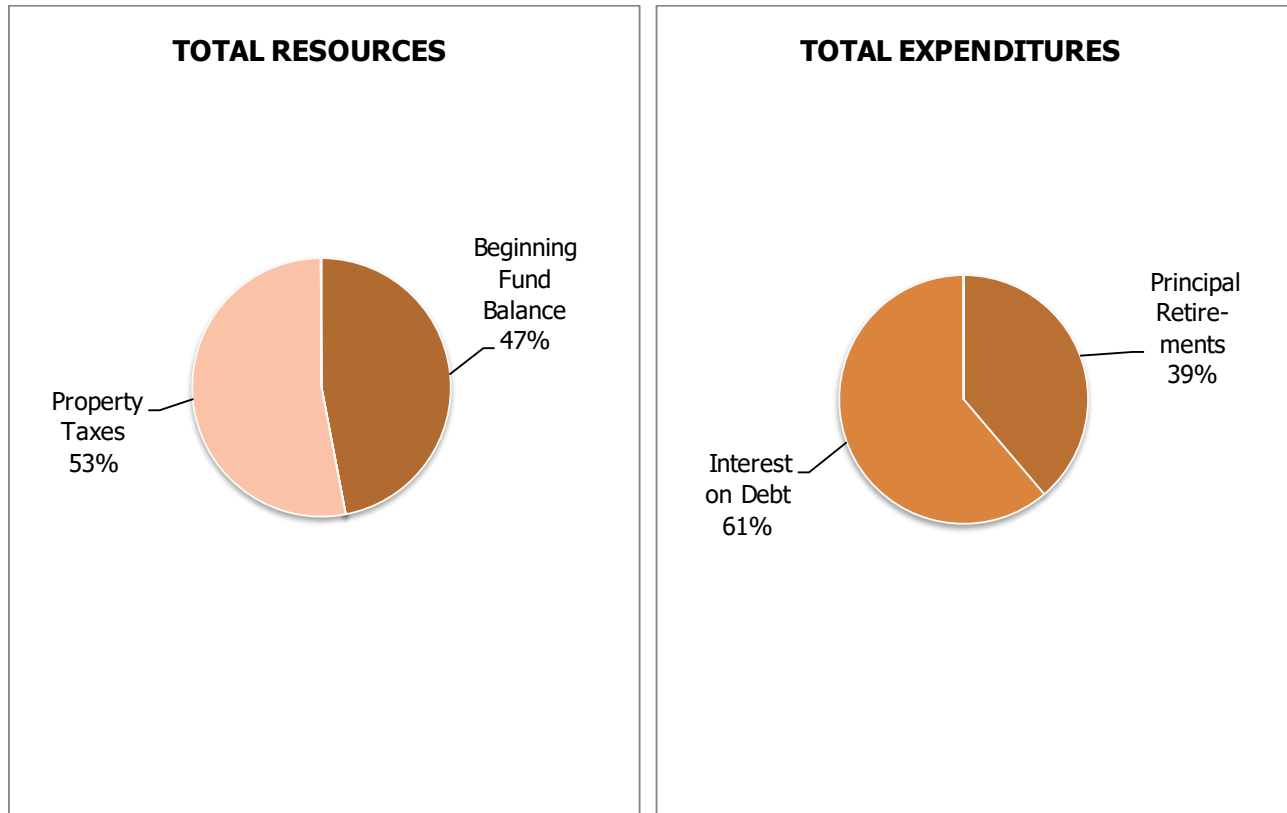
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Bond Redemption Fund

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.





Bond Redemption Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 24,492,573	\$ 24,822,129	\$ 33,532,514	\$ 38,491,424	\$ 48,426,351
REVENUE:					
Delinquent Property Taxes	\$ 27,443	\$ 73,764	\$ 64,914	\$ 30,000	\$ 20,000
Property Taxes	28,385,625	36,692,634	45,610,085	52,222,866	54,500,000
Interest Income	19,418	23,061	68,683	160,000	100,000
TOTAL REVENUE	\$ 28,432,486	\$ 36,789,459	\$ 45,743,682	\$ 52,412,866	\$ 54,620,000
TOTAL RESOURCES	<u>\$ 52,925,059</u>	<u>\$ 61,611,588</u>	<u>\$ 79,276,196</u>	<u>\$ 90,904,290</u>	<u>\$103,046,351</u>
EXPENDITURES:					
Principal Retirements	\$ 12,790,000	\$ 13,370,000	\$ 13,835,000	\$ 19,225,000	\$ 22,265,000
Interest on Debt	15,310,380	14,706,524	26,946,722	23,245,440	35,130,212
Bond Issuance Costs	-	-	-	409,181	-
Other - Paying Agent Fees	2,550	2,550	3,050	12,000	10,000
TOTAL EXPENDITURES	\$ 28,102,930	\$ 28,079,074	\$ 40,784,772	\$ 42,891,621	\$ 57,405,212
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ -	\$ -	\$ -	\$ 93,740,000	\$ -
Bond Premium	-	-	-	7,671,051	-
Payment to Escrow Agent	-	-	-	(100,997,369)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ 413,682	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,102,930</u>	<u>\$ 28,079,074</u>	<u>\$ 40,784,772</u>	<u>\$ 43,305,303</u>	<u>\$ 57,405,212</u>
ENDING BALANCE	<u>\$ 24,822,129</u>	<u>\$ 33,532,514</u>	<u>\$ 38,491,424</u>	<u>\$ 48,426,351</u>	<u>\$ 45,641,139</u>



2006 Building Fund

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED 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.

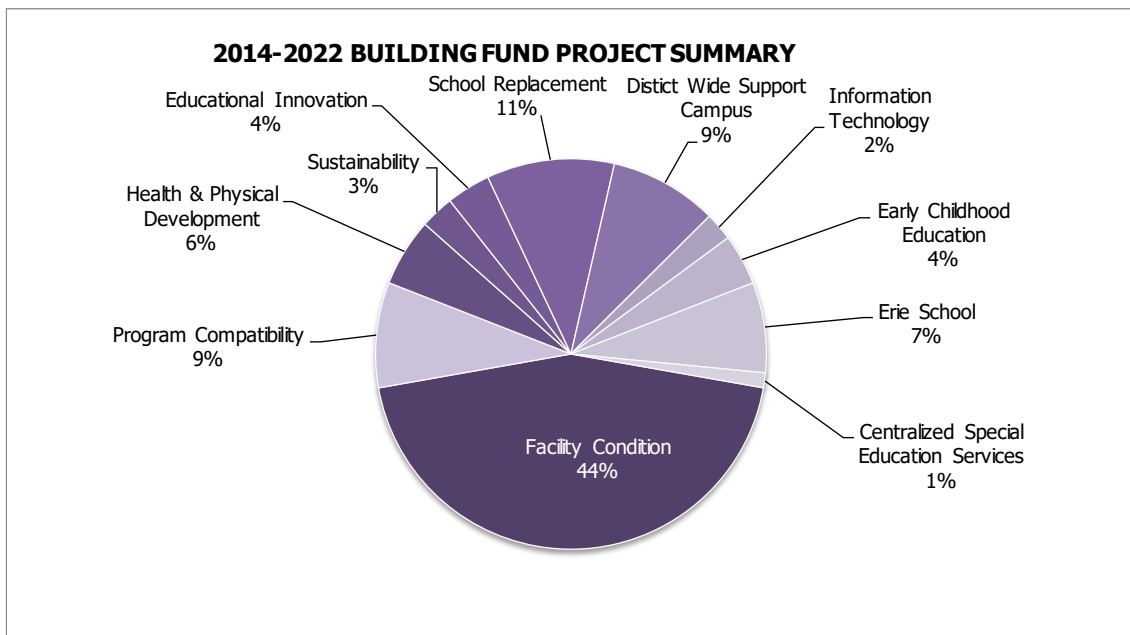
Erie School a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

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)		30,812,900
Other		3,789,307
TOTAL COST	\$	611,122,207





2014 Building Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 277,155,593	\$ 213,889,151	\$ 244,078,815
REVENUE:					
Net Bond Proceeds	\$ -	\$ 280,812,900	\$ -	\$ 219,324,600	\$ -
Interest Income	-	27,824	1,434,675	1,300,000	1,000,000
School Contributions	-	-	1,322,099	80,000	80,000
Other Local Revenue	-	-	21,100	183,000	225,000
TOTAL REVENUE	\$ -	\$ 280,840,723	\$ 2,777,874	\$ 220,887,600	\$ 1,305,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 280,840,723</u>	<u>\$ 279,933,467</u>	<u>\$ 434,776,751</u>	<u>\$ 245,383,815</u>
EXPENDITURES:					
Capital Outlays	\$ -	\$ 2,771,399	\$ 66,044,316	\$ 190,110,936	\$ 146,428,143
Bond Issuance Costs	-	913,732	-	587,000	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 3,685,131</u>	<u>\$ 66,044,316</u>	<u>\$ 190,697,936</u>	<u>\$ 146,428,143</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 277,155,593</u>	<u>\$ 213,889,151</u>	<u>\$ 244,078,815</u>	<u>\$ 98,955,672</u>



2014 Building Fund (continued)

Project List

Elementary School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2016	Estimated Actuals 2016 - 2017	Proposed 2017 -2018
BCSIS/HIGH PEAKS	\$ 6,702,090	\$ 7,698	\$ 3,336,645	\$ 3,357,747
BEAR CREEK ELEMENTARY	6,223,480	-	854	-
BIRCH ELEMENTARY	8,641,021	4,704,031	3,936,990	-
COAL CREEK ELEMENTARY	4,643,270	-	16,409	-
COLUMBINE ELEMENTARY	1,434,600	-	2,509	670,319
COMMUNITY MONTESSORI	4,811,210	557	2,390,614	2,420,039
CREEKSIDE ELEMENTARY	22,189,123	1,556,502	17,304,252	3,328,368
CREST VIEW ELEMENTARY	6,410,560	-	854	-
DOUGLASS ELEMENTARY	24,772,225	2,401,844	18,654,547	3,715,834
EISENHOWER ELEMENTARY	5,797,000	-	75,361	2,486,913
EMERALD ELEMENTARY	22,337,877	1,292,471	17,694,725	3,350,682
FIRESIDE ELEMENTARY	4,813,050	-	854	2,333,475
FLATIRONS ELEMENTARY	4,676,060	-	854	-
FOOTHILL ELEMENTARY	6,396,180	-	25,585	-
GOLD HILL	706,490	-	854	-
HEATHERWOOD ELEMENTARY	5,126,010	-	854	-
JAMESTOWN ELEMENTARY	573,240	-	854	-
KOHL ELEMENTARY	5,716,960	500	5,231	2,744,127
LAFAYETTE ELEMENTARY	6,993,000	-	21,787	-
LOUISVILLE ELEMENTARY	5,345,980	76,277	8,304	-
MAPLETON	1,121,420	5,304	101,231	-
MESA ELEMENTARY	5,612,120	-	854	-
NEDERLAND ELEMENTARY	5,256,150	251,339	311,069	1,907,982
PIONEER ELEMENTARY	9,224,262	4,358,390	3,556,027	1,309,845
RYAN ELEMENTARY	3,701,004	36,252	1,836,456	1,828,296
SANCHEZ ELEMENTARY	5,648,068	2,652,391	2,995,677	-
SUPERIOR ELEMENTARY	5,754,390	-	3,149	-
UNIVERSITY HILL ELEMENTARY	9,489,710	712,476	170,067	1,841,004
WHITTIER ELEMENTARY	8,184,879	2,573,940	5,610,939	-
Total Elementary School Projects	\$ 208,301,429	\$ 20,629,972	\$ 78,064,405	\$ 31,294,630

Middle School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2016	Estimated Actuals 2016 - 2017	Proposed 2017 -2018
ANGEVINE MIDDLE	\$ 6,404,461	\$ 1,119,172	\$ 955,874	\$ -
BROOMFIELD HEIGHTS MIDDLE	14,397,428	9,193,090	5,204,338	-
CASEY MIDDLE	1,446,160	-	854	-
CENTENNIAL MIDDLE	10,151,310	559,028	1,268,208	4,273,702
LOUISVILLE MIDDLE	5,921,667	755,079	3,390,087	1,776,500
MANHATTAN MIDDLE	10,493,130	1,162,794	5,678,727	3,651,609
PLATT MIDDLE	14,363,300	2,117,550	410,391	4,955,339
SOUTHERN HILLS MIDDLE	9,851,548	3,873,609	5,977,938	-
SUMMIT MIDDLE	11,740,853	5,630,378	6,110,475	-
Total Middle School Projects	\$ 84,769,856	\$ 24,410,700	\$ 28,996,892	\$ 14,657,149



2014 Building Fund (continued)

Project List (continued)

High School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2016	Estimated Actuals 2016 - 2017	Proposed 2017 - 2018
ARAPAHOE RIDGE HIGH	\$ 9,675,220	\$ 966,135	\$ 1,619	\$ -
BOULDER HIGH	20,266,449	3,493,360	11,868,608	4,904,481
BOULDER PREP	181,250	-	854	116,415
BROOMFIELD HIGH	17,554,215	231,371	8,247,315	9,075,529
CENTAURUS HIGH	30,592,800	2,825,175	9,411,945	12,757,198
FAIRVIEW HIGH	19,242,800	-	250,156	3,944,774
JUSTICE HIGH	170,000	-	132,260	37,740
MONARCH HIGH	10,032,800	16,648	444,861	4,143,546
NEW VISTA HIGH	9,929,980	-	854	187,816
PEAK TO PEAK	10,200,000	10,200,000	-	-
Total High School Projects	\$ 127,845,514	\$ 17,732,689	\$ 30,358,472	\$ 35,167,498

K-8 and Mid/Sr Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2016	Estimated Actuals 2016 - 2017	Proposed 2017 - 2018
ASPEN CREEK K-8	\$ 6,173,410	\$ 81,029	\$ 3,079,757	\$ 3,012,624
ELDORADO K-8	10,542,307	110,495	5,371,505	5,060,307
ERIE K-8	41,699,526	2,007,125	33,437,472	6,254,929
HALCYON	840,000	-	854	-
HORIZONS K-8	1,549,980	-	854	-
MONARCH K-8	7,276,040	-	80,036	3,346,978
NEDERLAND MIDDLE/HIGH	6,397,600	8,901	854	2,971,526
Total K-8 and Mid/Sr Projects	\$ 74,478,863	\$ 2,207,550	\$ 41,971,332	\$ 20,646,365

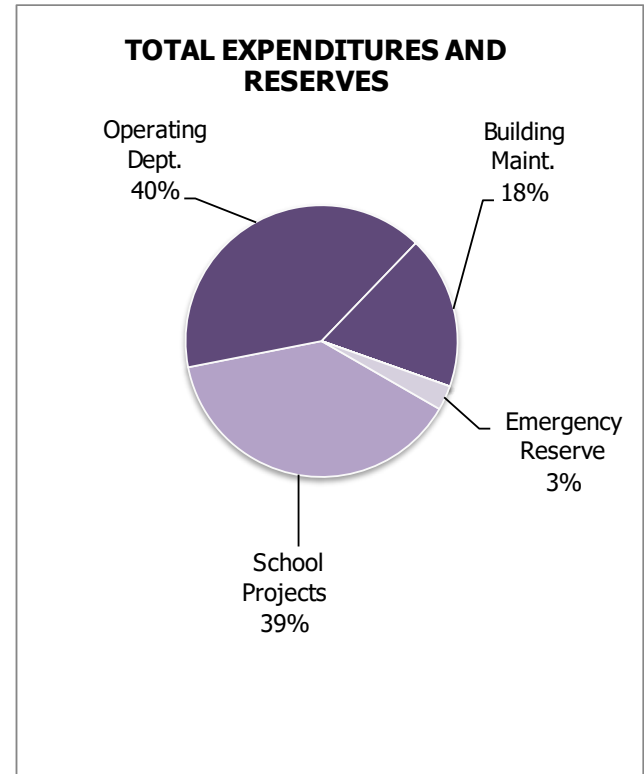
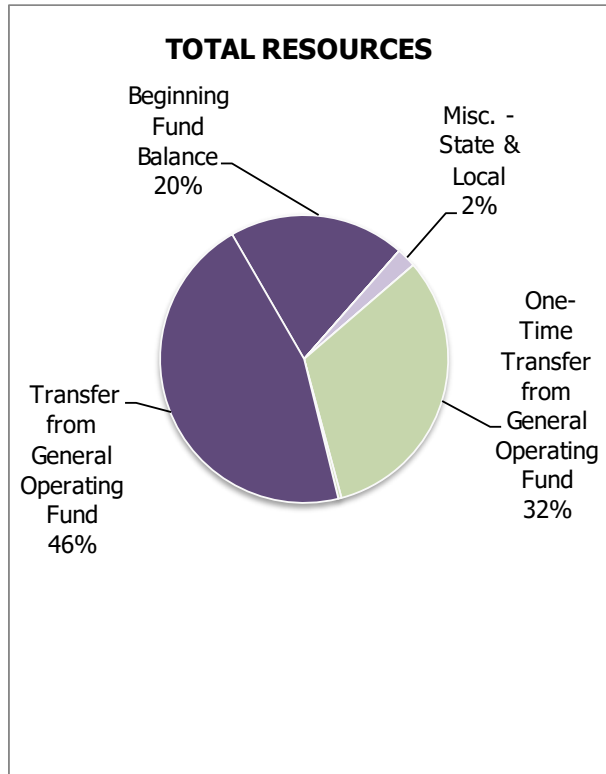
District Wide				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2016	Estimated Actuals 2016 - 2017	Proposed 2017 - 2018
CENTRALIZED SPECIAL EDUCATION	\$ 6,500,000	\$ 11,480	\$ 4,920	\$ -
DW CAMPUS : KITCHEN	10,060,000	42,066	50,300	4,444,694
DW CAMPUS : ADMINISTRATION	19,170,000	299,331	8,343	459,126
DW CAMPUS : TRANSPORTATION	21,531,159	236,491	7,148,345	9,129,563
DW CAMPUS : WAREHOUSE/MAINT	2,340,000	-	-	53,820
DW : EARLY CHILDHOOD ED	399,000	-	-	-
DW : FULL-DAY KINDERGARTEN	9,600	-	-	-
DW : RADIOS	850,000	-	-	850,000
IT : INTERNET AFFORDABLE HOUSING	390,000	-	-	-
IT : INTEGRATED AUDIO ENHANCE	13,786	13,786	-	-
IT : INTERNET/SYSTEM STABILITY	6,185,811	519,909	1,750,284	2,752,686
IT : CLOSET UPGRADES	750,000	290,852	244,648	214,500
IT : DATA CENTER UPGRADES	836,746	-	-	-
IT : CLOSET AIR COOLING	650,000	-	-	-
INNOVATION	2,312,313	203,974	64,575	1,465,685
LAFAYETTE BUS FACILITY	1,646,442	198,020	1,448,422	-
NEDERLAND BUS FACILITY	260,000	345	-	132,515
SOMBRERO MARSH ENVIRONMENTAL	360,000	-	-	-
Total District Wide	\$ 74,264,857	\$ 1,816,255	\$ 10,719,836	\$ 19,502,589

Other (Reserves & Administration)				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2016	Estimated Actuals 2016 - 2017	Proposed 2017 - 2018
INFLATION	\$ 51,174,010	\$ -	\$ -	\$ 21,040,000
PROGRAM RESERVE	2,761,627	-	-	1,000,000
DEBT ISSUANCE	1,913,732	913,732	587,000	-
UNALLOCATED OVERHEAD	5,100,525	2,018,548	-	57,366
ADDITIONAL RESERVE (Premium)	9,881,907	-	-	3,000,000
INVESTMENT EARNINGS (Net)	86,268	-	-	62,544
Total Other	\$ 70,918,069	\$ 2,932,280	\$ 587,000	\$ 25,159,911
GRAND TOTAL	\$ 640,578,588	\$ 69,729,447	\$ 190,697,936	\$ 146,428,143



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.





Capital Reserve Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,935,013	\$ 853,937	\$ 1,589,540	\$ 914,221	\$ 669,829
REVENUE:					
Energy Rebates	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
Miscellaneous - State & Local	83,811	117,123	161,019	220,350	75,000
Capital Lease Proceeds	-	-	1,117,800	1,855,550	-
One-Time Transfer from General Operating Fund	-	79,306	70,000	293,000	1,087,121
Transfer from CPP Fund	13,049	19,563	10,866	12,123	12,123
Transfer from General Operating Fund	2,448,297	2,666,397	1,538,858	1,538,858	1,538,858
TOTAL REVENUE	\$ 2,545,157	\$ 2,897,389	\$ 2,913,543	\$ 3,919,881	\$ 2,713,102
TOTAL RESOURCES	\$ 4,480,170	\$ 3,751,326	\$ 4,503,083	\$ 4,834,102	\$ 3,382,931
EXPENDITURES:					
School Projects	\$ 1,508,693	\$ 687,736	\$ 868,232	\$ 409,010	\$ 1,304,957
Operating Departments	765,316	523,114	2,078,127	3,025,282	1,362,442
Building Maintenance	852,535	494,622	468,359	729,981	617,000
Salaries, Employee Benefits, Office Expense	499,689	456,314	1,712	-	-
Debt Service - Principal	-	-	172,432	-	-
TOTAL EXPENDITURES	\$ 3,626,233	\$ 2,161,786	\$ 3,588,862	\$ 4,164,273	\$ 3,284,399
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 98,532
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,626,233	\$ 2,161,786	\$ 3,588,862	\$ 4,164,273	\$ 3,382,931
ENDING BALANCE	\$ 853,937	\$ 1,589,540	\$ 914,221	\$ 669,829	\$ -



Capital Reserve Fund (continued)

Project List

		2017-18 Budget
District Wide		
	<u>Project</u>	
District Wide	Emergencies	\$ 1,202,836
District Wide	Indoor Air Quality	87,121
District Wide	Fire Detector Replacement	5,000
District Wide	Special Education Modifications	10,000
Total District Wide:		\$ 1,304,957
School Project Sub-Total Summary		
	District Wide	\$ 1,304,957
School Project Sub-Total:		\$ 1,304,957
Operating Departments		
<u>Department</u>	<u>Project</u>	
District Wide	Lucid Design Group (Energy Efficiency Software)	\$ 26,751
Maintenance	White Fleet Vehicle Lease	493,100
Maintenance	TMA/SchoolDude Software Renewal	13,000
Transportation	Buses	829,591
Total Operating Departments:		\$ 1,362,442
Building Maintenance - District Wide		
	<u>Project</u>	
District Wide	Americans With Disabilities Act	\$ 20,000
District Wide	Backflow Preventer Replacement	10,000
District Wide	Custodial Equipment Replacement	57,000
District Wide	Door Replacement	10,000
District Wide	Electrical	35,000
District Wide	Elevator Repairs	25,000
District Wide	Environmental Management	40,000
District Wide	Flooring	10,000
District Wide	Grounds Restoration	150,000
District Wide	HVAC/Plumbing Reserve	75,000
District Wide	Painting	15,000
District Wide	Paving and Concrete	50,000
District Wide	Preschool Star Seats	20,000
District Wide	Roofing	100,000
Total Building Maintenance - District Wide:		\$ 617,000
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 98,532
Total Reserves:		\$ 98,532
GRAND TOTAL Summary		
	School Projects	\$ 1,304,957
	Operating Departments	1,362,442
	Building Maintenance - District Wide	617,000
	Salaries/Benefits/Office Expenses	-
	Emergency Reserve (TABOR)	98,532
GRAND TOTAL:		\$ 3,382,931

FIDUCIARY FUNDS

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Pupil Activity Fund	226



Trust and Agency Funds

Agency Fund

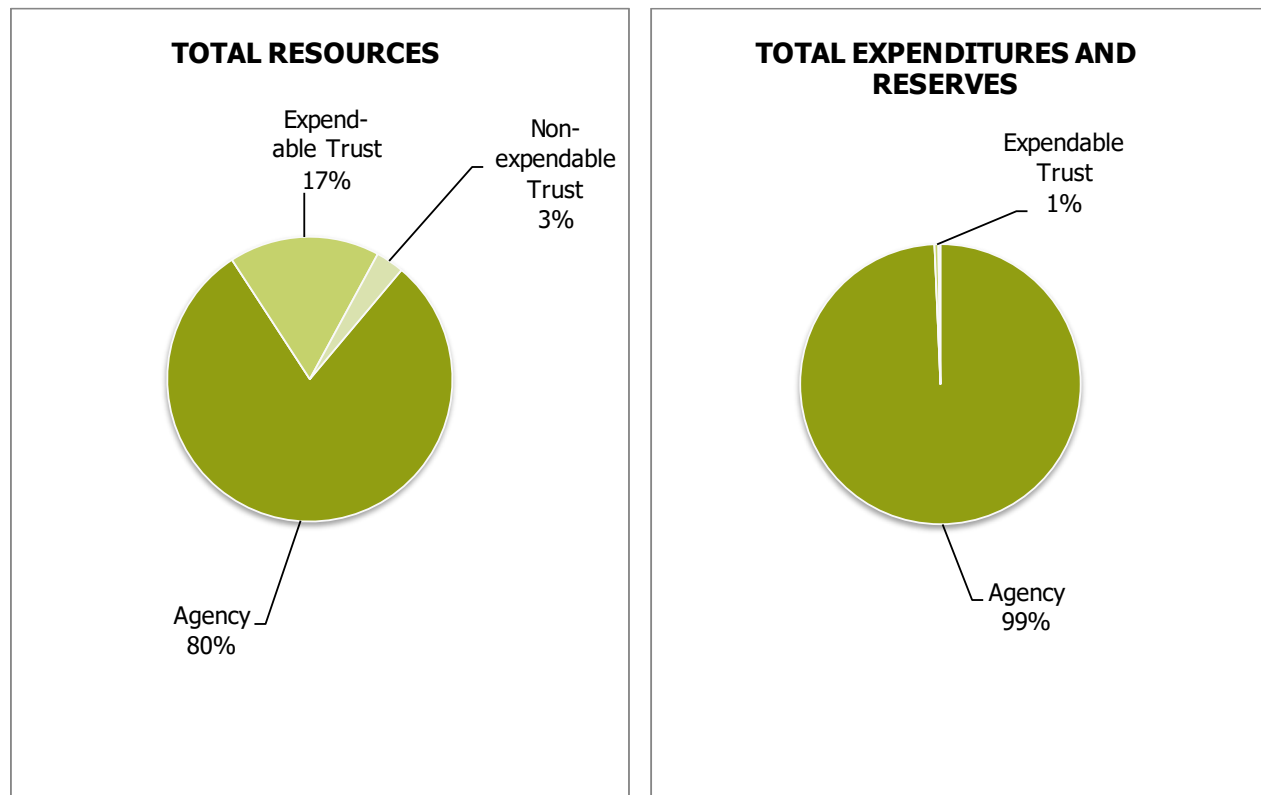
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
Agency Funds					
Beginning Fund Balance	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,313,780	\$ 1,363,780
Receipts	<u>3,364,910</u>	<u>3,823,059</u>	<u>4,180,198</u>	<u>4,100,000</u>	<u>4,300,000</u>
Total Resources	\$ 4,199,807	\$ 4,875,125	\$ 5,248,772	\$ 5,413,780	\$ 5,663,780
Disbursements	<u>\$ 3,147,741</u>	<u>\$ 3,806,551</u>	<u>\$ 3,934,992</u>	<u>\$ 4,050,000</u>	<u>\$ 4,250,000</u>
Ending Balance	\$ 1,052,066	\$ 1,068,574	\$ 1,313,780	\$ 1,363,780	\$ 1,413,780
Expendable Trust Funds					
Beginning Fund Balance	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,193,037	\$ 1,195,037
Revenue	<u>197,223</u>	<u>9,898</u>	<u>108,466</u>	<u>37,000</u>	<u>20,000</u>
Total Resources	\$ 1,141,560	\$ 1,132,258	\$ 1,229,224	\$ 1,230,037	\$ 1,215,037
Expenditures	<u>\$ 19,200</u>	<u>\$ 11,500</u>	<u>\$ 36,187</u>	<u>\$ 35,000</u>	<u>\$ 19,000</u>
Ending Balance	\$ 1,122,360	\$ 1,120,758	\$ 1,193,037	\$ 1,195,037	\$ 1,196,037
Nonexpendable Trust Funds					
Beginning Fund Balance	\$ 211,429	\$ 210,357	\$ 207,620	\$ 218,650	\$ 217,650
Revenue	<u>428</u>	<u>763</u>	<u>11,780</u>	<u>5,000</u>	<u>10,000</u>
Total Resources	\$ 211,857	\$ 211,120	\$ 219,400	\$ 223,650	\$ 227,650
Expenditures	<u>\$ 1,500</u>	<u>\$ 3,500</u>	<u>\$ 750</u>	<u>\$ 6,000</u>	<u>\$ 10,000</u>
Ending Balance	\$ 210,357	\$ 207,620	\$ 218,650	\$ 217,650	\$ 217,650
GRAND TOTAL					
BEGINNING FUND BALANCE	\$ 1,990,663	\$ 2,384,783	\$ 2,396,952	\$ 2,725,467	\$ 2,776,467
TOTAL REVENUE	<u>3,562,561</u>	<u>3,833,720</u>	<u>4,300,444</u>	<u>4,142,000</u>	<u>4,330,000</u>
TOTAL RESOURCES	<u>\$ 5,553,224</u>	<u>\$ 6,218,503</u>	<u>\$ 6,697,396</u>	<u>\$ 6,867,467</u>	<u>\$ 7,106,467</u>
TOTAL EXPENDITURES	<u>\$ 3,168,441</u>	<u>\$ 3,821,551</u>	<u>\$ 3,971,929</u>	<u>\$ 4,091,000</u>	<u>\$ 4,279,000</u>
ENDING BALANCE	<u>\$ 2,384,783</u>	<u>\$ 2,396,952</u>	<u>\$ 2,725,467</u>	<u>\$ 2,776,467</u>	<u>\$ 2,827,467</u>



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 ESTIMATED ACTUAL	2017-18 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,887,330	\$ 2,898,247	\$ 2,918,618	\$ 3,519,556	\$ 3,319,556
RECEIPTS	<u>8,755,036</u>	<u>9,162,682</u>	<u>9,782,223</u>	<u>9,500,000</u>	10,000,000
TOTAL RESOURCES	<u>\$ 11,642,366</u>	<u>\$ 12,060,929</u>	<u>\$ 12,700,841</u>	<u>\$ 13,019,556</u>	\$ 13,319,556
DISBURSEMENTS	<u>\$ 8,744,119</u>	<u>\$ 9,142,311</u>	<u>\$ 9,181,285</u>	<u>\$ 9,700,000</u>	\$ 9,900,000
ENDING BALANCE	<u>\$ 2,898,247</u>	<u>\$ 2,918,618</u>	<u>\$ 3,519,556</u>	<u>\$ 3,319,556</u>	\$ 3,419,556

INFORMATIONAL SECTION

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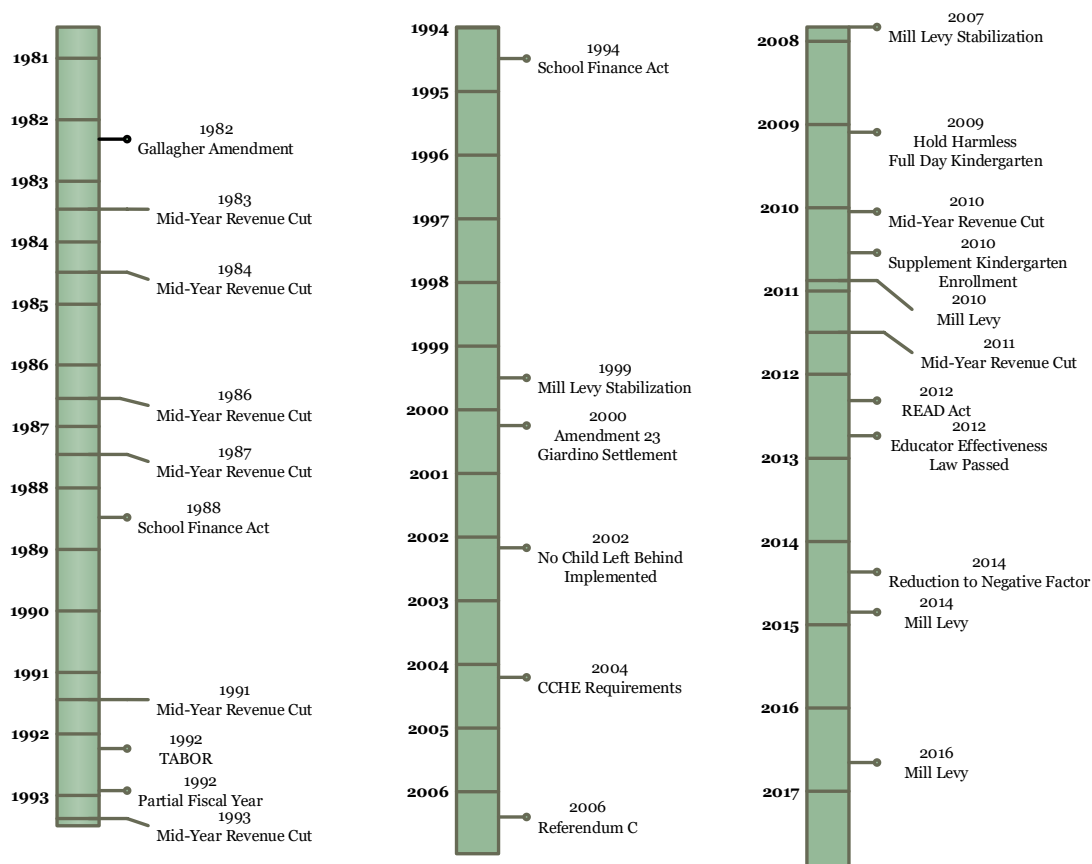
A Generation of Colorado School Finance

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 – 2017

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 - 2016

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

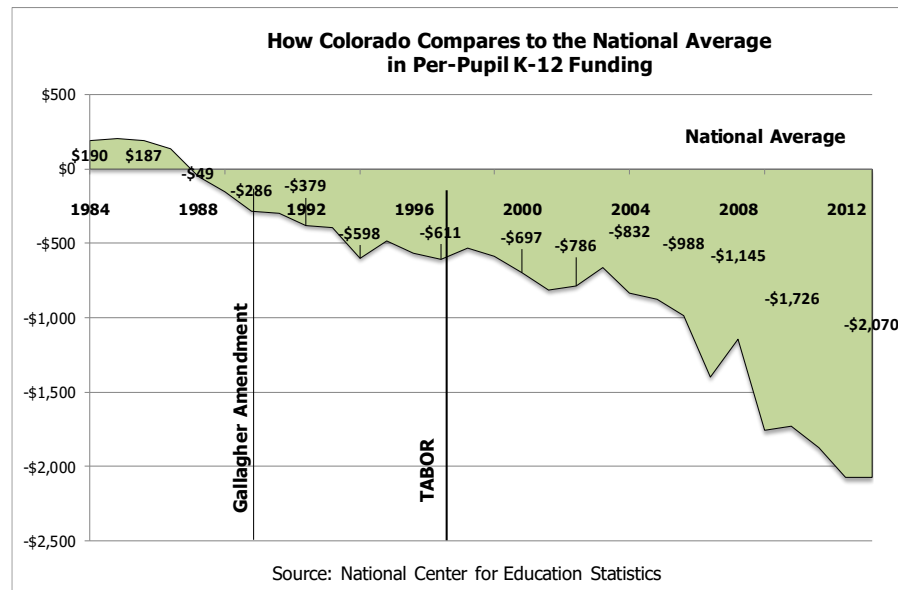


A Generation of Colorado School Finance (continued)

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 (\$14,925,000)

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 2007. 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 is the first year it is estimated that the district will surpass 1988 funding levels. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

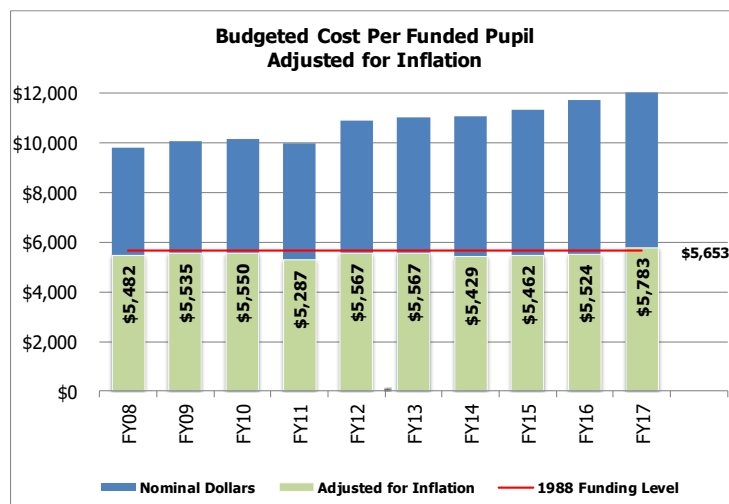
	BUDGET YEAR	07-08 FY08	08-09 FY09	09-10 FY10	10-11 FY11	11-12 FY12	12-13 FY13	13-14 FY14	14-15 FY15	15-16 FY16	16-17 FY17
Budgeted Funded Pupil Count		27,165	27,492	27,714	28,137	28,296	28,568	30,110	30,364	30,875	29,672
* Operating Expenditures (in Thousands)		266,809	277,267	281,659	281,143	307,839	315,239	333,164	344,199	361,632	367,003
* Cost Per Funded Pupil		\$9,822	\$10,085	\$10,163	\$9,992	\$10,879	\$11,035	\$11,065	\$11,336	\$11,713	\$12,369
**CPI -U		205.77	209.26	210.32	217.07	224.44	227.66	234.09	238.38	243.54	245.66
Denver-Boulder Area Index (Base/CPI-U)		0.56	0.55	0.55	0.53	0.51	0.50	0.49	0.48	0.47	0.47
Adjusted Cost		5,482	5,535	5,550	5,287	5,567	5,567	5,429	5,462	5,524	5,783

* 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)

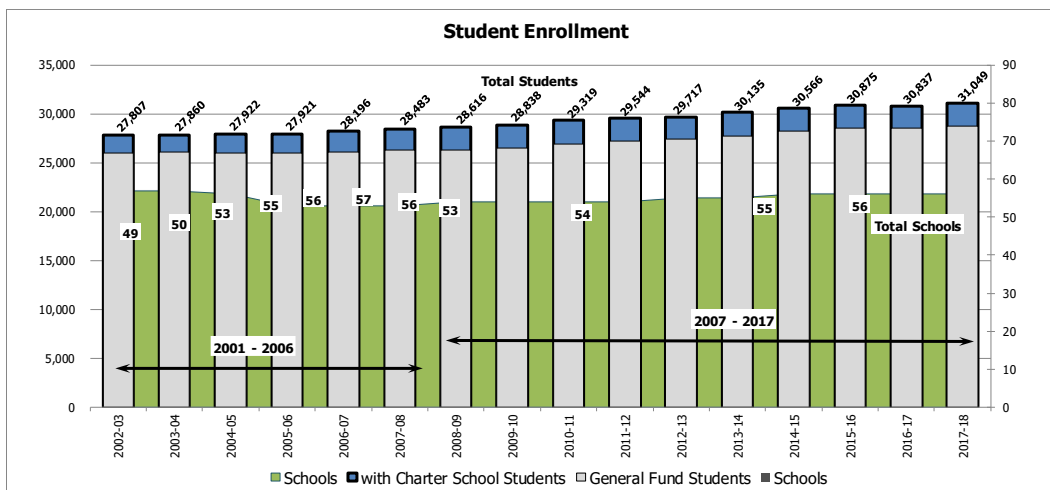


Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.
Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, 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

Boulder Valley School District student enrollment had steadily increased from 2000, and in response the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

In 2003, the district decreased the total number of schools for the first time in decades.



From 2006 to 2016, total district enrollment flattens out averaging 1.0 percent increase annually while growth in charter school students steadily increases averaging 1.1 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, the years beyond most likely will be a leveled 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.



Enrollment and Student FTE by Level

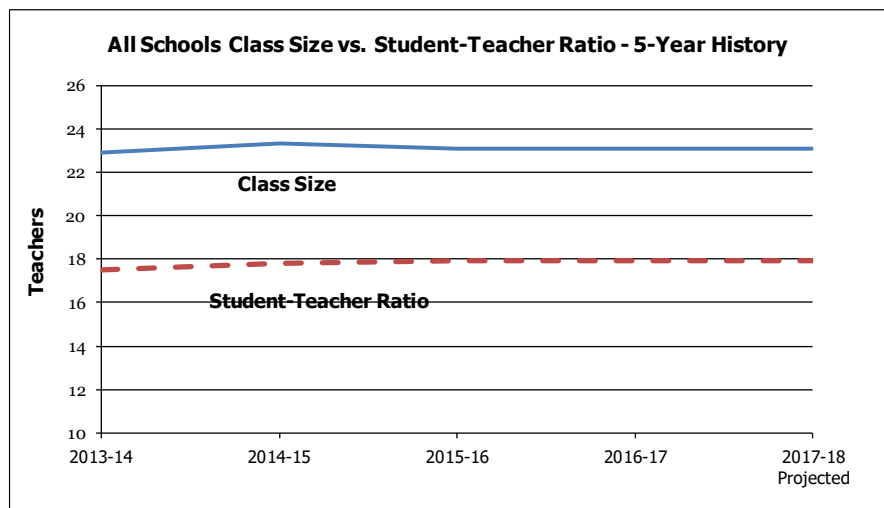
The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent (FTE) students. The pupil count is held on October 1, it accounts for preschool and part-time first through twelfth grade students as half-time and kindergarten students as 0.58 FTE within the fiscal year for which funding is received.

	Oct-12 Actual	Oct-13 Actual	Oct-14 Actual	Oct-15 Actual	Oct-16 Unaudited	Oct-17 Projected
Student Enrollment						
K-12	29,181	29,585	29,941	30,231	30,168	30,380
Pre-K	537	550	625	644	669	669
Total Enrollment	29,718	30,135	30,566	30,875	30,837	31,049

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Unaudited	FY 17-18 Projected
Student FTE						
Elementary	12,097.3	12,154.2	12,228.9	12,183.8	12,177.0	12,066.6
Middle	6,680.5	6,912.5	7,106.5	7,180.0	7,186.5	7,260.0
Senior	9,458.0	9,581.5	9,708.5	9,932.5	9,898.0	10,152.5
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	29,884.1
Change from Prior Year	218.8	416.4	445.7	305.0	(29.1)	210.9
% change from Prior Year	0.77%	1.46%	1.54%	1.04%	-0.10%	0.71%

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, ESL 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.

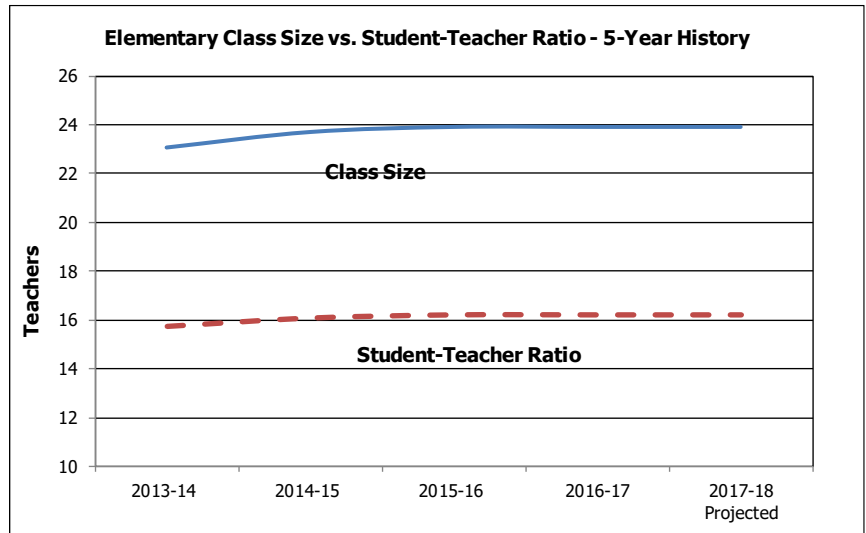
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

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

Student - Teacher Ratio

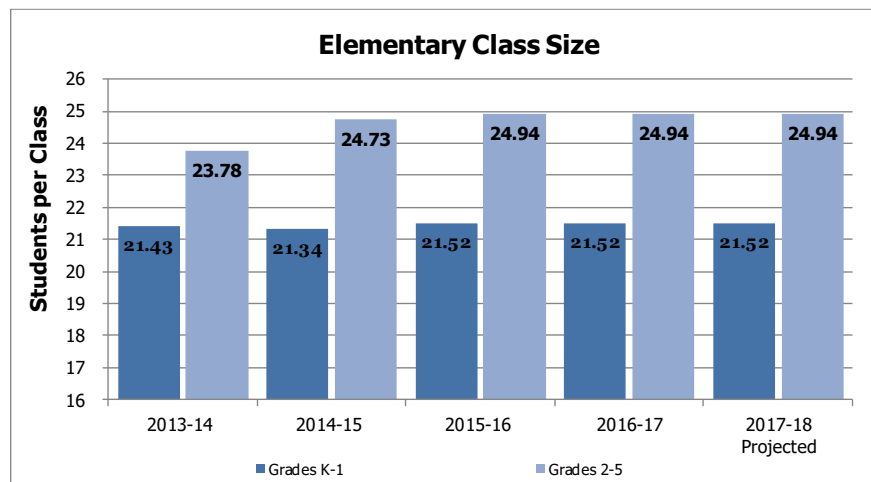
2013-14	15.74
2014-15	16.08
2015-16	16.21
2016-17	16.21
2017-18 Projected	16.21



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	21.52
2017-18 Projected	21.52

Class Size - Grades 2-5

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

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.

	2013-14	2014-15	2015-16	2016-17	2017-18
Classroom Teachers	1757.347	1749.989	1744.218	1749.623	1769.763
Other Teachers*	128.286	130.877	142.517	152.856	152.604
Psychologists/Social Workers/OT/PT/Nurses	98.100	97.385	112.957	108.857	130.268
Admin/Principals	145.556	152.899	159.649	161.579	163.199
Professional Support	94.821	104.034	109.259	109.98	109.7605
Technical Support	55.112	54.112	53.762	51.262	51.813
Paraeducators/Liaisons/Monitors	553.257	535.164	548.841	544.380	542.776
Office/Administrative Support	239.310	243.678	241.409	242.350	246.527
Trades and Services	538.163	541.407	530.576	538.954	550.271
TOTAL FTE:	3,609.952	3,609.545	3,643.188	3,659.841	3,716.981

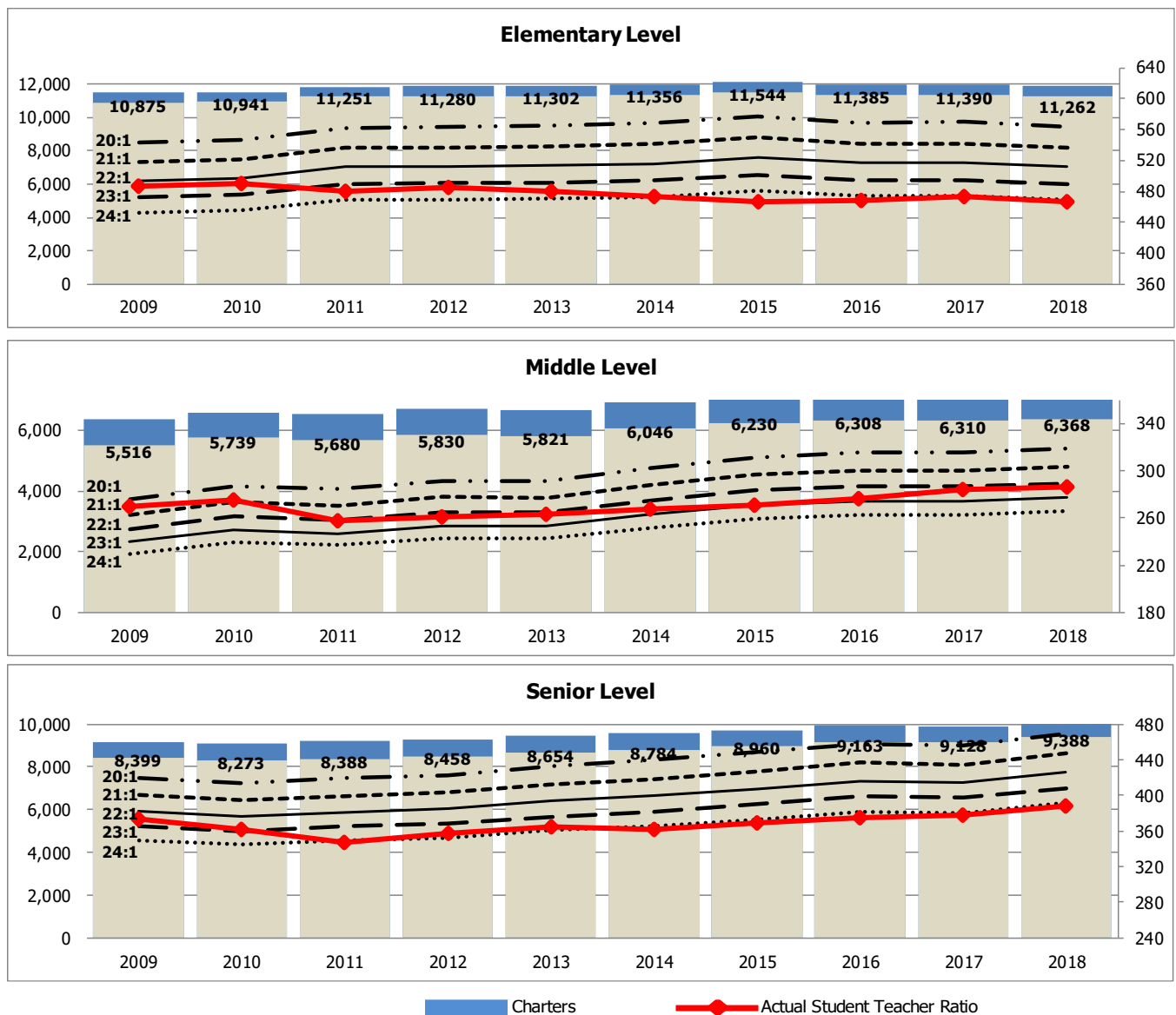
*Other Teachers – Temporary Assignments, Teacher Librarians, and Counselors



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.

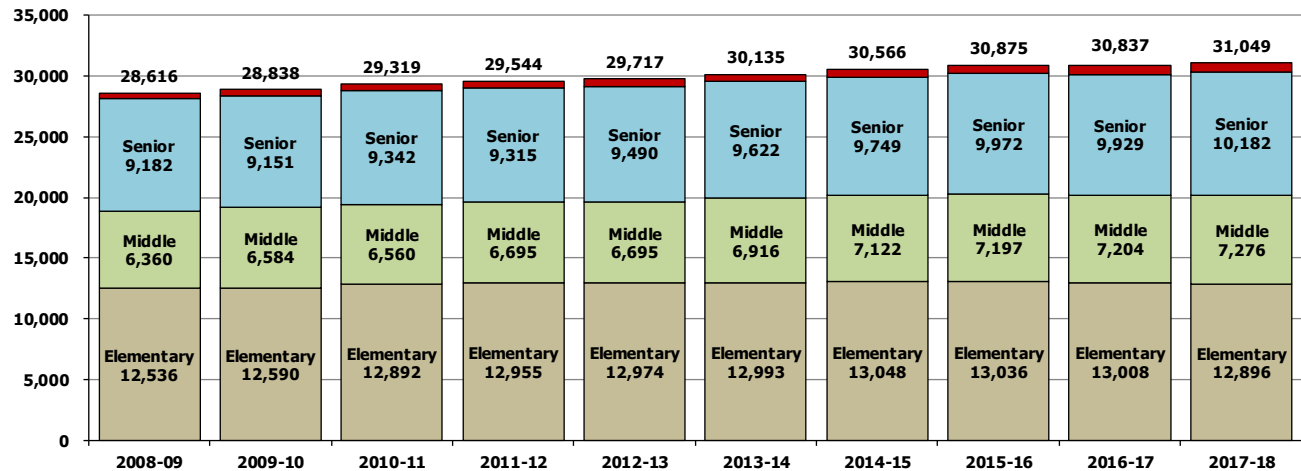
When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher 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 2016, BVSD experienced strong growth at 1.0 percent. 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 2017. 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 2017.



Funded Headcount										
GRADE LEVEL		2013	Audited 2014	2015	2016	Unaudited 2017	Budgeted 2018	2019	Projected 2020	2021
ELEMENTARY	K	2,017	2,021	1,969	1,964	1,952	1,938	2,004	2,003	1,943
	1	2,188	2,136	2,157	2,120	2,092	2,093	2,084	2,145	2,156
	2	2,129	2,212	2,183	2,208	2,131	2,121	2,159	2,129	2,196
	3	2,190	2,157	2,265	2,218	2,260	2,171	2,218	2,205	2,172
	4	2,255	2,224	2,205	2,294	2,250	2,294	2,306	2,261	2,248
	5	2,195	2,267	2,269	2,232	2,323	2,279	2,313	2,349	2,305
ELEMENTARY TOTAL		12,974	13,017	13,048	13,036	13,008	12,896	13,084	13,092	13,020
MIDDLE SCHOOL	6	2,275	2,319	2,398	2,374	2,330	2,447	2,468	2,433	2,485
	7	2,286	2,314	2,372	2,423	2,430	2,373	2,396	2,510	2,468
	8	2,134	2,290	2,352	2,400	2,444	2,456	2,454	2,421	2,540
MIDDLE SCHOOL TOTAL		6,695	6,923	7,122	7,197	7,204	7,276	7,318	7,364	7,493
HIGH SCHOOL	9	2,469	2,352	2,525	2,557	2,538	2,614	2,672	2,670	2,657
	10	2,281	2,518	2,384	2,529	2,549	2,540	2,659	2,705	2,712
	11	2,391	2,290	2,518	2,358	2,504	2,530	2,601	2,661	2,717
	12	2,349	2,462	2,322	2,528	2,338	2,498	2,588	2,652	2,710
HIGH SCHOOL TOTAL		9,490	9,622	9,749	9,972	9,929	10,182	10,520	10,688	10,796
OTHER (Contracted Ed, CPP & SPED Pre-K)		558	573	647	670	696	695	655	670	686
GRAND TOTAL		29,717	30,135	30,566	30,875	30,837	31,049	31,577	31,814	31,995



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Appendix A: Budget Fact Sheet

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



Appendix A: Budget Fact Sheet (continued)

	Proposed 2016-17	Revised 2016-17	Proposed 2017-18
Total Program Funding (dollars)			
Property Taxes *	\$ 150,824,517	\$ 150,812,041	\$ 142,308,757
Specific Ownership Taxes	7,360,522	7,360,522	8,519,933
State Equalization	61,584,868	59,940,361	75,931,861
Total Program Funding:	\$ 219,769,907	\$ 218,112,924	\$ 226,760,551
Benefits (percentage)			
PERA**	19.65%	19.65%	20.15%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.205%	0.205%	0.205%
Subtotal % of Salary:	21.31%	21.31%	21.81%
Employer Contribution (annual)			
Health Insurance	\$6,252	\$6,252	\$6,552
Dental Insurance	456	456	456
Life Insurance	23	23	23
Employee Assistance Program	15	15	15
Flex Benefit Spending***	120	120	120
Employer contribution	\$6,866	\$6,866	\$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
Sub Rates Per Day w/ benefits	\$66.72 half - \$114.63 full	\$66.61 half - \$121.10 full	\$66.61 half - \$121.10 full
Curriculum Rate (dollars)	\$30.97/hour	\$31.34/hour	\$31.34/hour
Grants (percentage)			
Indirect Cost Rate	6.62%	10.50%	6.17%
Mileage Rate (dollars)	\$0.540/mile	\$0.535/mile	\$0.535/mile
Activity Trip Rates (dollars)			
District Sponsored Trips:			
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:			
- Driver	\$ 37.12/hour	\$ 37.12/hour	\$ 37.12/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile

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

** Rate increase effective January 1, 2017.

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



Appendix B: Mill Levies, 1986-2020

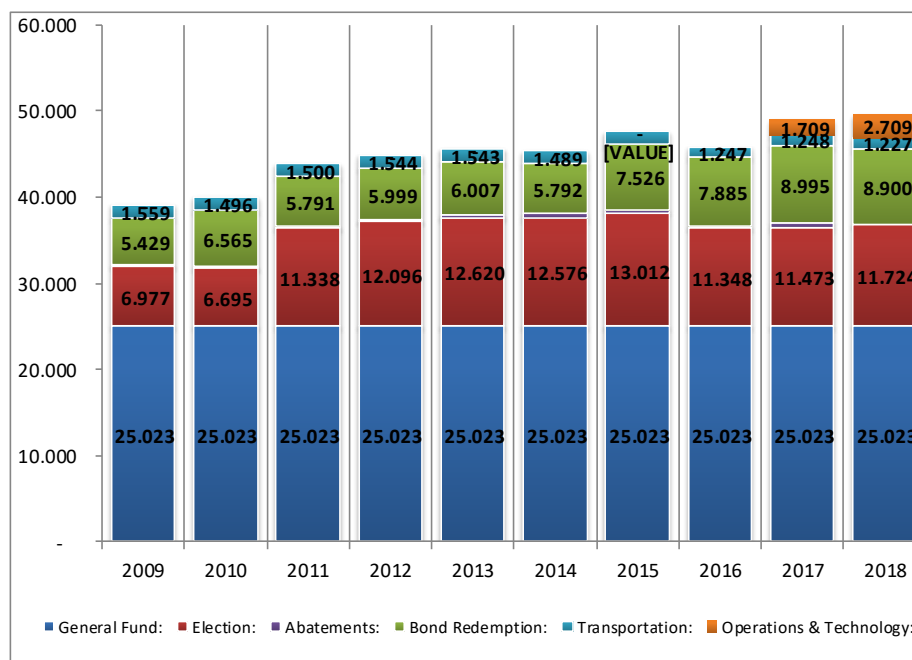
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
1986	58.520	4.740	N/A	4.00	1.50	N/A	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	N/A	45.723
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*	37.147	8.900	1.227	N/A	N/A	2.709	N/A	49.983
2019*	37.221	8.950	1.205	N/A	N/A	3.709	N/A	51.085
2020*	37.900	9.000	1.201	N/A	N/A	4.000	N/A	52.101

*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	8.900
Transportation:	1.559	1.496	1.500	1.544	1.543	1.489	1.482	1.247	1.248	1.227
Abatements:	0.125	0.220	0.186	0.181	0.354	0.492	0.526	0.311	0.513	0.400
Election:	6.977	6.695	11.338	12.096	12.620	12.576	13.012	11.348	11.473	11.724
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	49.983



Notes:

- Total 2017 assessed valuation for the 2017-18 fiscal year is estimated at \$5,947,992,118.
- 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, 1990-2020

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
1990	1,537,477,510	0.67%	45.723	-
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*	5,947,992,118	1.63%	49.983	53,999,598,063
2019*	6,055,055,976	1.80%	51.085	54,269,596,053
2020*	6,076,377,994	0.35%	52.101	56,440,379,895

*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
	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	Increase/ (Decrease)
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	\$ -
Budget Elections	12.576	100.10	13.012	103.58	11.348	90.33	11.473	91.33	11.724	93.32	0.99
Abatements & Refunds	0.492	3.92	0.526	4.19	0.311	2.48	0.513	4.08	0.400	3.18	1.61
Bond Redemption Fund	5.792	46.10	7.526	59.91	7.885	62.76	8.995	71.60	8.900	70.84	8.84
Transportation Fund	1.489	11.85	1.482	11.80	1.247	9.93	1.248	9.93	1.227	9.77	0.01
Operations & Technology Fund	-	-	-	-	-	-	1.709	13.60	2.709	21.56	13.60
TOTAL	45.372	\$ 361.16	47.569	\$ 378.65	45.814	\$ 364.68	48.961	\$ 389.73	49.983	\$ 397.86	\$ 25.05

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
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
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**	268,120,350	262,344,109	97.85%	340,674	262,684,783	97.97%

* Collections through July 31, 2016

**Estimated collections through July 31, 2017

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)
2007	290,580	14,385	50,141	26,914.5	3.896%
2008	293,232	15,267	52,601	27,222.5	4.900%
2009	300,136	16,251	55,319	27,455.2	7.500%
2010	305,268	17,241	57,978	27,673.3	6.500%
2011	308,005	18,351	60,962	28,148.8	6.500%
2012	300,823	15,884	52,942	28,317.5	6.200%
2013	307,722	15,993	52,993	28,538.3	6.100%
2014	312,715	17,705	56,732	28,959.2	5.200%
2015	317,341	18,172	55,894	29,398.3	3.500%
2016	321,872	19,879	61,913	29,702.0	2.900%

Source: * Colorado State Demography Office

** Global Insight Inc. prior to 2012 and projected by Boulder Valley School District for subsequent years

*** Boulder Valley School District RE-2

Note: (1) Amounts are for the Boulder, CO



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	849	2.86%	29,397.3	29,397.3	1.54%	444.6
2015-16	\$7,204	30,875	1,158	3.90%	29,702.3	29,702.3	1.04%	305.0
2016-17	\$7,351	30,130	413	1.39%	29,518.3			
2017-18	\$7,588	31,049	914	3.03%	29,884.1			

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.

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



Appendix I: Principal Property Taxpayers

January 1, 2016 and 9 Years Ago
(Unaudited)

Taxpayer	2016			2007		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	101,305,749	1.73%	1	59,138,890	1.42%
Flatiron Property Holding LLC	2	49,249,200	0.84%	10	13,192,930	0.32%
Oracle Corporation	3	50,083,000	0.86%			
Level 3 Communications	4	41,326,230	0.71%	3	30,737,621	0.74%
FSP Corp (380, 385 & 390 Interlocken)	5	35,693,020	0.61%			
IBM Corporation	6	34,740,049	0.59%	5	25,263,700	0.61%
Ball Corporation	7	32,002,357	0.55%			
Qwest Corporation	8	30,863,439	0.53%	4	26,774,170	0.64%
Charlotte Ball Seymour Childrens Trust	9	29,677,933	0.51%			
Flatiron Investments LP	10	23,597,300	0.40%			
Flatiron Holding LLC				2	45,037,420	1.08%
Roche Colorado Corporation				6	24,631,210	0.59%
Sun Microsystems				7	15,033,010	0.36%
DDR Flatirons LLC				9	14,214,820	0.34%
Storage Technology Corporation				8	14,382,520	0.35%
Subtotal		<u>428,538,277</u>	<u>7.32%</u>		<u>268,406,291</u>	<u>6.45%</u>
Remaining Assessed Valuation		<u>5,423,828,891</u>	<u>92.68%</u>		<u>3,896,565,992</u>	<u>93.55%</u>
Total Assessed Valuation		<u>\$ 5,852,367,168</u>	<u>100.00%</u>		<u>\$ 4,164,972,283</u>	<u>100.00%</u>

Source: Boulder County and Broomfield County Assessors' Office



Appendix J: Principal Employers

January 1, 2016 and 9 Years Ago
(Unaudited)

Employer	2016			2007		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado		7,964	3.68%	1	7,050	4.23%
St. Vrain Valley School District		4,661	2.15%			
Boulder Valley School District		4,381	2.02%	4	3,600	2.16%
International Business Machines		2,800	1.29%	2	4,200	2.52%
Boulder County		1,957	0.90%	9	1,600	0.96%
SCL Health System		1,900	0.88%			
Ball Aerospace		1,865	0.86%	5	3,000	1.80%
Covidien		1,800	0.83%			
Boulder Community Health		1,796	0.83%	8	1,907	1.14%
City of Boulder		1,300	0.60%			
Sun Microsystems, Inc.				3	3,800	2.28%
State of Colorado				6	2,820	1.69%
Level 3 Communications, Inc.				7	2,000	1.20%
University Corp. for Atmospheric Research				10	1,362	0.82%
Subtotal		30,424	14.04%		31,339	18.80%
Other Employers		186,203	85.96%		135,304	81.20%
Total		216,627	100.00%		166,643	100.00%

Source: Boulder County Business Report Book of Lists and Colorado Department of Labor



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2016

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (2)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt			
Berthoud Fire Protection District	468,563	100.00%	468,563
Boulder Central Area General Improvement District	9,133,000	100.00%	9,133,000
City of Boulder	70,793,000	100.00%	70,793,000
City of Lafayette	3,845,000	100.00%	3,845,000
City of Louisville	2,245,000	100.00%	2,245,000
Colorado Tech Center Metropolitan District	8,860,000	100.00%	8,860,000
East Boulder County Water District	855,000	100.00%	855,000
Hoover Hill Water and Sanitation District	24,906	100.00%	24,906
Interlocken Consolidated Metropolitan District	90,140,000	100.00%	90,140,000
North Metro Fire Rescue District	39,535,000	20.88%	8,254,908
Nederland Community Library District	1,656,877	100.00%	1,656,877
Nederland Fire Protection District	295,000	100.00%	295,000
Northern Colorado Water Conservancy District	3,929,311	41.05%	1,612,982
Pine Brook Water District	4,156,013	100.00%	4,156,013
Rocky Mountain Fire	7,425,000	100.00%	7,425,000
Superior/McCaslin Interchange District	2,780,000	100.00%	2,780,000
Superior Metropolitan District #2	1,832,000	100.00%	1,832,000
Superior Metropolitan District #3	871,000	100.00%	871,000
Town of Erie	20,148,412	1.96%	394,909
Town of Nederland	1,650,000	100.00%	1,650,000
Subtotal Overlapping Debt			217,293,158
School District Direct Debt (1)			560,290,000
Total Direct and Overlapping Debt			\$ 777,583,158

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, 2016
- (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: Bond Amortization Schedule

<u>Combined Fiscal Year Total</u>							
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/01/14	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	-	12,512,502.50	12,512,502.50	44,606,942.50	19,225,000.00	25,381,942.50	44,606,942.50
12/01/17	24,685,000.00	12,512,502.50	37,197,502.50				
06/01/18	-	12,022,802.50	12,022,802.50	49,220,305.00	24,685,000.00	24,535,305.00	49,220,305.00
12/01/18	15,165,000.00	12,022,802.50	27,187,802.50				
06/01/19	-	11,719,502.50	11,719,502.50	38,907,305.00	15,165,000.00	23,742,305.00	38,907,305.00
12/01/19	11,930,000.00	11,719,502.50	23,649,502.50				
06/01/20	-	11,446,502.50	11,446,502.50	35,096,005.00	11,930,000.00	23,166,005.00	35,096,005.00
12/01/20	12,355,000.00	11,446,502.50	23,801,502.50				
06/01/21	-	11,158,687.50	11,158,687.50	34,960,190.00	12,355,000.00	22,605,190.00	34,960,190.00
12/01/21	12,825,000.00	11,158,687.50	23,983,687.50				
06/01/22	-	10,858,650.00	10,858,650.00	34,842,337.50	12,825,000.00	22,017,337.50	34,842,337.50
12/01/22	13,345,000.00	10,858,650.00	24,203,650.00				
06/01/23	-	10,546,475.00	10,546,475.00	34,750,125.00	13,345,000.00	21,405,125.00	34,750,125.00
12/01/23	13,895,000.00	10,546,475.00	24,441,475.00				
06/01/24	-	10,214,012.50	10,214,012.50	34,655,487.50	13,895,000.00	20,760,487.50	34,655,487.50
12/01/24	14,505,000.00	10,214,012.50	24,719,012.50				
06/01/25	-	9,866,937.50	9,866,937.50	34,585,950.00	14,505,000.00	20,080,950.00	34,585,950.00
12/01/25	15,150,000.00	9,866,937.50	25,016,937.50				
06/01/26	-	9,526,062.50	9,526,062.50	34,543,000.00	15,150,000.00	19,393,000.00	34,543,000.00
12/01/26	15,835,000.00	9,526,062.50	25,361,062.50				
06/01/27	-	9,147,087.50	9,147,087.50	34,508,150.00	15,835,000.00	18,673,150.00	34,508,150.00
12/01/27	16,560,000.00	9,147,087.50	25,707,087.50				
06/01/28	-	8,762,593.75	8,762,593.75	34,469,681.25	16,560,000.00	17,909,681.25	34,469,681.25
12/01/28	17,345,000.00	8,762,593.75	26,107,593.75				
06/01/29	-	8,359,831.25	8,359,831.25	34,467,425.00	17,345,000.00	17,122,425.00	34,467,425.00
12/01/29	18,150,000.00	8,359,831.25	26,509,831.25				
06/01/30	-	7,934,806.25	7,934,806.25	34,444,637.50	18,150,000.00	16,294,637.50	34,444,637.50
12/01/30	18,985,000.00	7,934,806.25	26,919,806.25				
06/01/31	-	7,547,568.75	7,547,568.75	34,467,375.00	18,985,000.00	15,482,375.00	34,467,375.00
12/01/31	19,830,000.00	7,547,568.75	27,377,568.75				
06/01/32	-	7,094,212.50	7,094,212.50	34,471,781.25	19,830,000.00	14,641,781.25	34,471,781.25
12/01/32	20,790,000.00	7,094,212.50	27,884,212.50				
06/01/33	-	6,611,337.50	6,611,337.50	34,495,550.00	20,790,000.00	13,705,550.00	34,495,550.00
12/01/33	21,795,000.00	6,611,337.50	28,406,337.50				
06/01/34	-	6,066,462.50	6,066,462.50	34,472,800.00	21,795,000.00	12,677,800.00	34,472,800.00
12/01/34	22,920,000.00	6,066,462.50	28,986,462.50				
06/01/35	-	5,493,462.50	5,493,462.50	34,479,925.00	22,920,000.00	11,559,925.00	34,479,925.00
12/01/35	18,685,000.00	5,493,462.50	24,178,462.50				
06/01/36	-	5,026,337.50	5,026,337.50	29,204,800.00	18,685,000.00	10,519,800.00	29,204,800.00
12/01/36	19,615,000.00	5,026,337.50	24,641,337.50				
06/01/37	-	4,535,962.50	4,535,962.50	29,177,300.00	19,615,000.00	9,562,300.00	29,177,300.00
12/01/37	20,600,000.00	4,535,962.50	25,135,962.50				
06/01/38	-	4,020,962.50	4,020,962.50	29,156,925.00	20,600,000.00	8,556,925.00	29,156,925.00
12/01/38	21,630,000.00	4,020,962.50	25,650,962.50				
06/01/39	-	3,480,212.50	3,480,212.50	29,131,175.00	21,630,000.00	7,501,175.00	29,131,175.00
12/01/39	22,710,000.00	3,480,212.50	26,190,212.50				
06/01/40	-	2,912,462.50	2,912,462.50	29,102,675.00	22,710,000.00	6,392,675.00	29,102,675.00
12/01/40	23,845,000.00	2,912,462.50	26,757,462.50				
06/01/41	-	2,316,337.50	2,316,337.50	29,073,800.00	23,845,000.00	5,228,800.00	29,073,800.00
12/01/41	25,035,000.00	2,316,337.50	27,351,337.50				
06/01/42	-	1,690,462.50	1,690,462.50	29,041,800.00	25,035,000.00	4,006,800.00	29,041,800.00
12/01/42	26,290,000.00	1,690,462.50	27,980,462.50				
06/01/43	-	1,131,800.00	1,131,800.00	29,112,262.50	26,290,000.00	2,822,262.50	29,112,262.50
12/01/43	27,605,000.00	1,131,800.00	28,736,800.00				
06/01/44	-	579,700.00	579,700.00	29,316,500.00	27,605,000.00	1,711,500.00	29,316,500.00
12/01/44	28,985,000.00	579,700.00	29,564,700.00				
				29,564,700.00	28,985,000.00	579,700.00	29,564,700.00
	\$574,125,000.00	\$444,983,632.15	\$1,019,108,632.15	\$ 1,019,108,632.15	\$ 574,125,000.00	\$ 444,983,632.15	\$ 1,019,108,632.15

Note:

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



Appendix M: School District Comparisons

Revenue (Budget)

2015-16		Funded	On-Line	Total	Total	Adjusted Total	Assessed	Mill	Property	Specific	State	Override
School District		Pupil	Pupil	Program	Negative	Program	Valuation	Levy	Tax	Ownership	Share	Revenue
		Count	Count	Funding	Factor	Funding				Tax		
Littleton 6	Total	14,785.0	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-1J	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-2J	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	1,914.87
State of Colorado		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
			(Included in RPC)	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	\$25.353	\$38,535,916	\$3,102,752	\$63,652,448	\$28,813,581
	Per Pupil			8,075	(\$929)	7,145.8	103,156.8		2,615.3	210.6	4,319.9	1,955.5
St. Vrain Valley RE-1J	Total	29,821.6	0.0	244,587,689.2	(\$28,151,315)	\$216,436,374	\$2,986,721,795	\$24.995	\$74,653,111	\$3,756,272	\$138,026,992	\$31,300,000
	Per Pupil			8,202	(\$944)	7,257.7	100,153.0		2,503.3	126.0	4,628.4	1,049.6
Poudre R 1	Total	28,021.4	191.0	234,430,077.7	(\$26,982,204)	\$197,459,653	\$2,925,316,397	\$27.000	\$78,983,543	\$6,189,456	\$122,274,875	\$35,012,147
	Per Pupil			7,963	(\$917)	7,046.7	99,370.8		2,683.0	210.3	4,153.6	1,249.5
Boulder Valley RE-2J	Total	29,672.2	77.0	246,518,892.1	(28,373,590.5)	218,145,301.6	5,849,751,520.0	25.023	150,812,041	7,360,522.0	59,940,361.0	67,125,325.0
	Per Pupil			8,307.1	(956.1)	7,351.0	197,122.6		4,932.6	266.0	2,152.4	1,858.8
Colorado Springs 11	Total	26,958.1	247.0	248,126,830.4	(\$28,558,659)	\$197,913,914	\$2,478,479,550	\$23.239	\$57,597,386	\$6,678,200	\$155,292,585	\$30,398,822
	Per Pupil			8,297	(955)	7,341.5	82,876.5		1,926.0	223.3	5,192.7	1,127.6
Adams-Arapahoe 28J	Total	39,154.7	0.0	347,578,357.7	(\$40,005,234)	\$301,567,784	\$2,174,588,953	\$26.010	\$56,561,059	\$4,259,849	\$246,752,216	\$37,339,028
	Per Pupil			8,877	(\$1,022)	7,702.0	55,538.4		1,444.6	108.8	6,302.0	953.6
Northglenn-Thornton 12	Total	36,871.6	0.0	343,842,084.0	(\$39,575,200)	\$268,030,001	\$2,113,590,203	\$27.000	\$57,066,935	\$4,588,758	\$242,611,190	\$35,400,000
	Per Pupil			8,215	(\$945)	7,269.3	50,496.1		1,363.4	109.6	5,796.3	960.1
Cherry Creek 5	Total	51,888.7	0.0	433,166,985.3	(\$49,856,230)	\$383,310,755	\$5,259,444,997	\$22.494	\$118,305,956	\$9,615,075	\$255,389,725	\$84,604,511
	Per Pupil			8,348	(\$961)	7,387.2	101,360.1		2,280.0	185.3	4,921.9	1,630.5
Douglas County RE-1	Total	63,748.7	2,425.0	519,233,734.9	(\$59,762,257)	\$456,066,517	\$5,719,148,987	\$25.440	\$145,495,150	\$13,499,633	\$300,476,695	\$33,713,000
	Per Pupil			8,145	(937)	7,154.1	89,714.0		2,282.3	211.8	4,713.5	528.8
Denver County 1	Total	86,193.0	224.0	748,684,543.0	(\$86,171,362)	\$662,513,181	\$13,460,852,897	\$25.541	\$343,803,644	\$22,254,457	\$296,455,081	\$125,850,986
	Per Pupil			8,686	(\$1,000)	7,686.4	156,171.1		3,988.8	258.2	3,439.4	1,460.1
Jefferson R-1	Total	81,179.6	279.5	664,648,453.4	(\$76,499,058)	\$588,149,395	\$8,208,266,691	\$26.252	\$215,483,417	\$17,382,147	\$355,283,831	\$113,302,585
	Per Pupil			8,187	(\$942)	7,245.0	101,112.4		2,654.4	214.1	4,376.5	1,395.7
Peer Group	Total	488,244.2	3,443.5	\$4,149,803,703	(\$477,630,050)	\$3,594,883,991	\$52,696,136,586	\$25.304	\$1,337,298,158	\$98,687,119	\$2,236,155,998	\$622,859,985
	Per Pupil			8,499.4	(138,704.8)	7,362.9	107,929.9		2,739.0	202.1	4,580.0	180,879.9
State of Colorado	Total	843,095.8	17,098.5	7,201,110,585.2	(828,278,125.2)	\$6,372,832,460	98,791,825,584.0		2,089,992,070.0	167,712,885.0	4,115,127,505.0	808,343,636.0
	Per Pupil		(Included in FPC)	8,385	(964)	7,420.7	115,035.3		2,433.6	195.3	4,791.7	

Source: Colorado Department of Education - Student Accountability Report

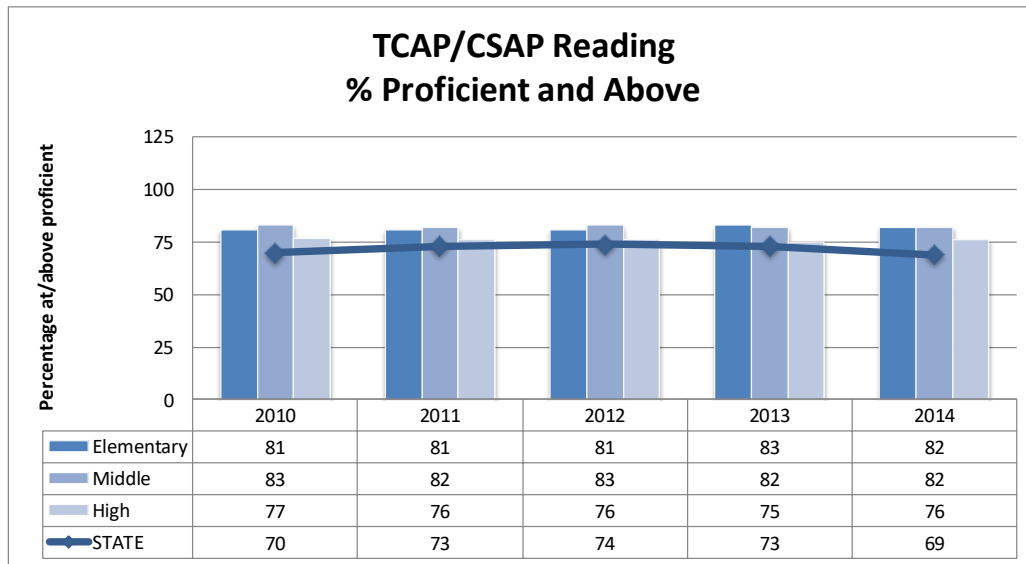
Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students.



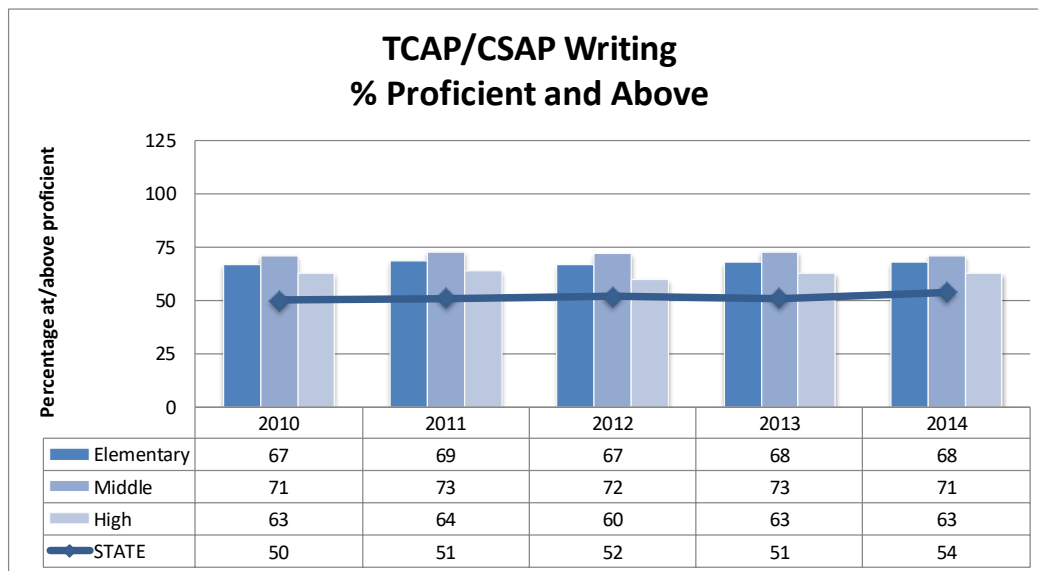
Appendix N: State Performance Measures

(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



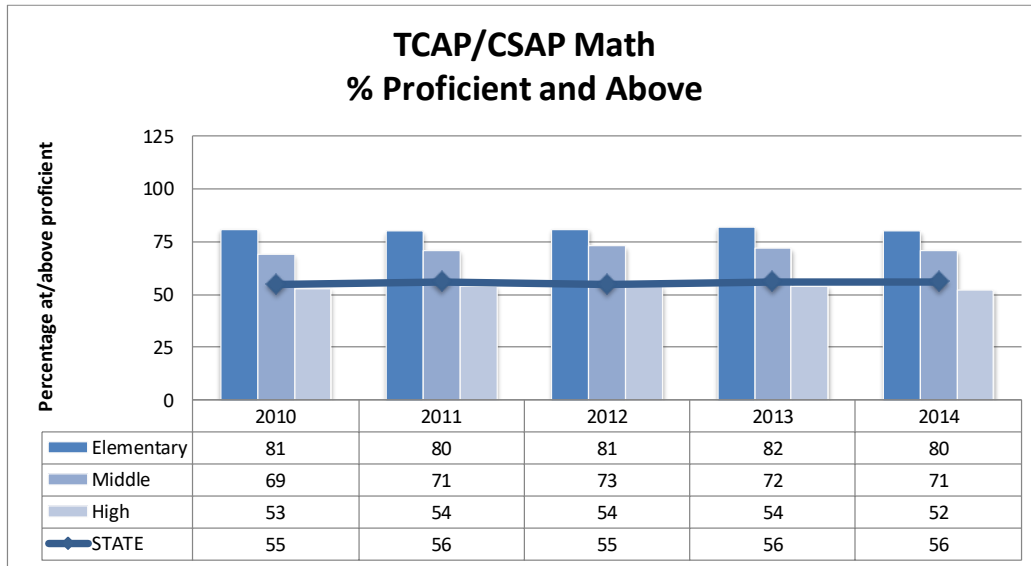
TCAP/CSAP Writing Results by Level



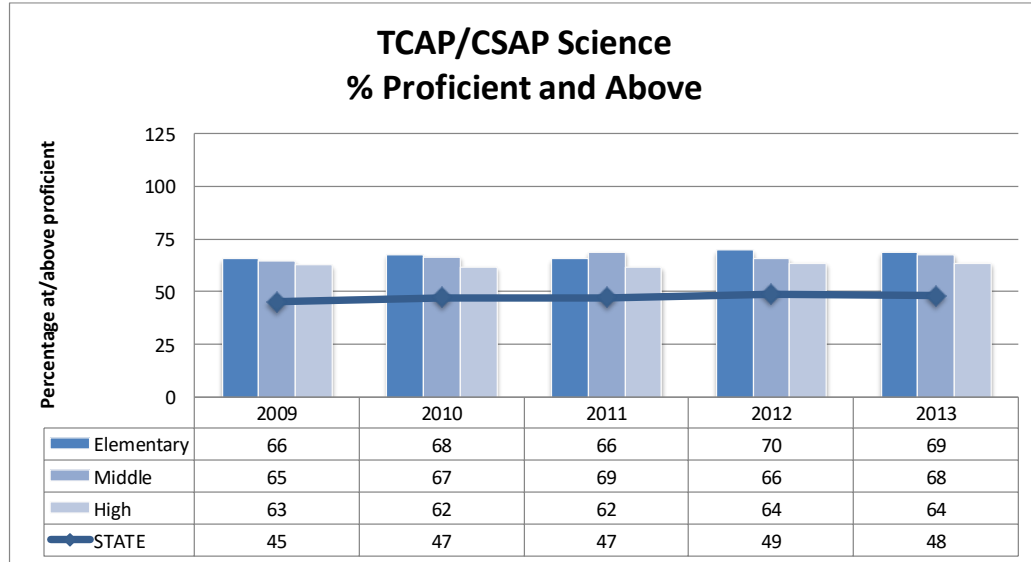


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

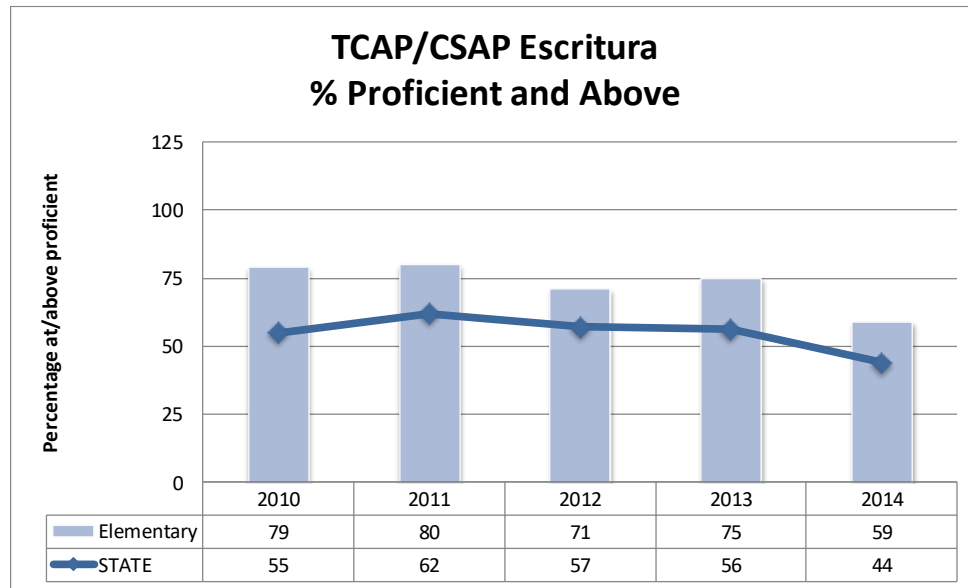


*BVSD did not administer TCAP science assessments in 2014.

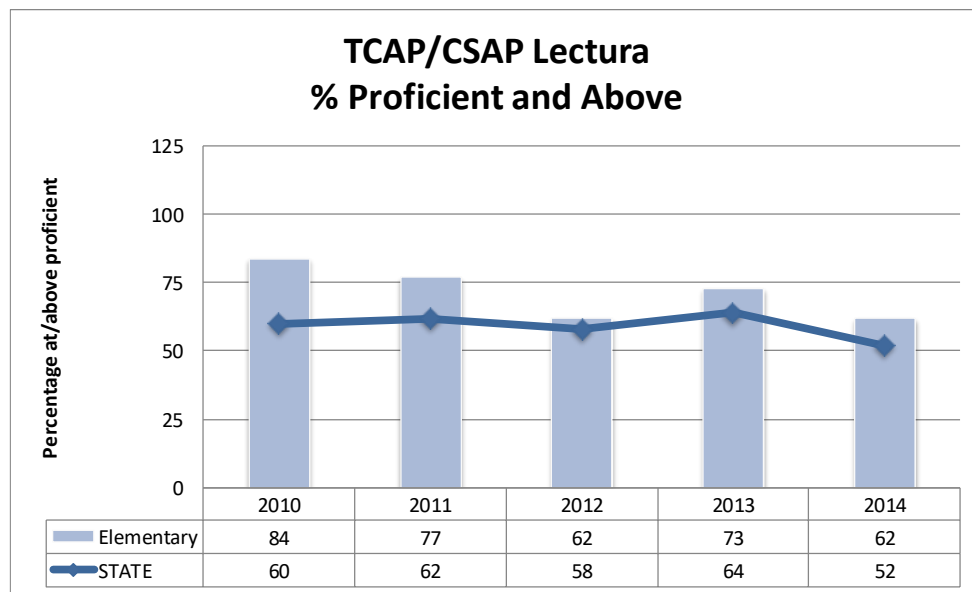


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



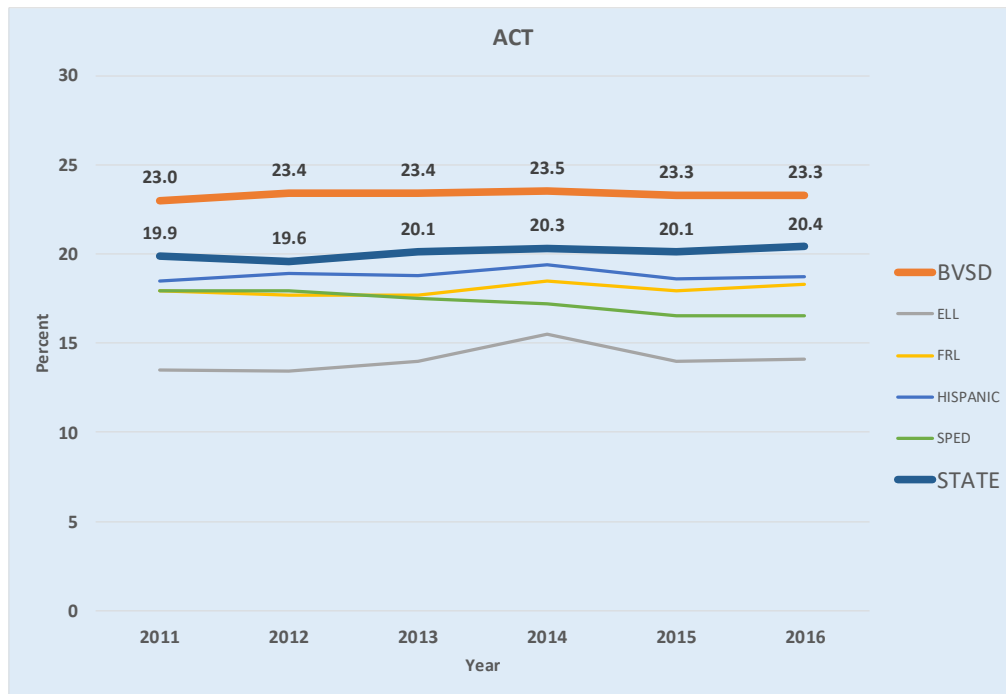
TCAP/CSAP Lectura Results by Level



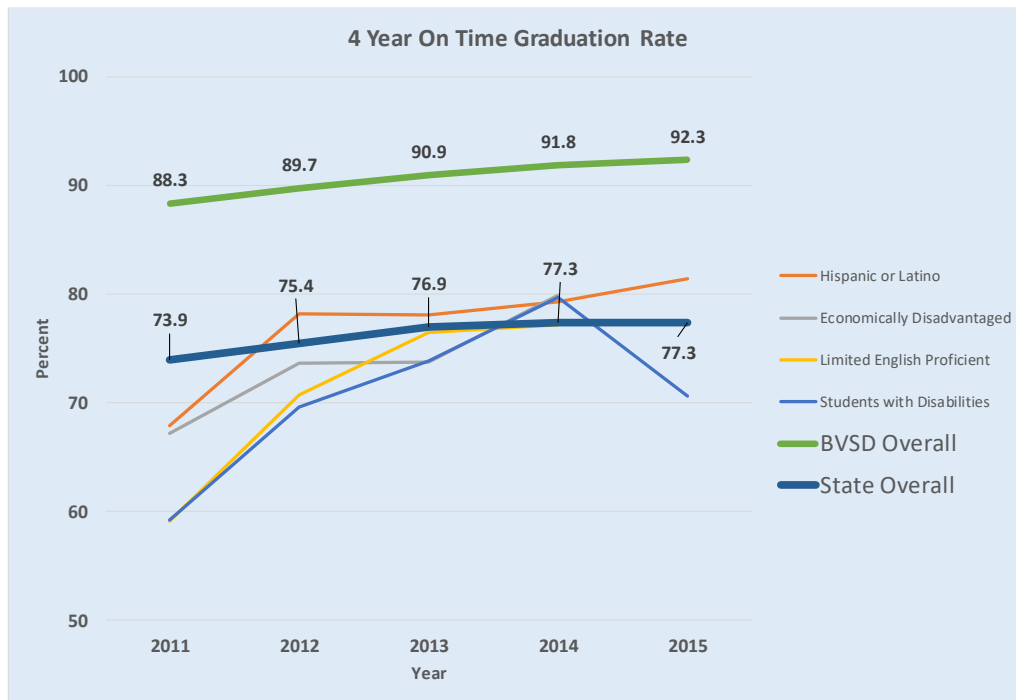


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results 2011-2016



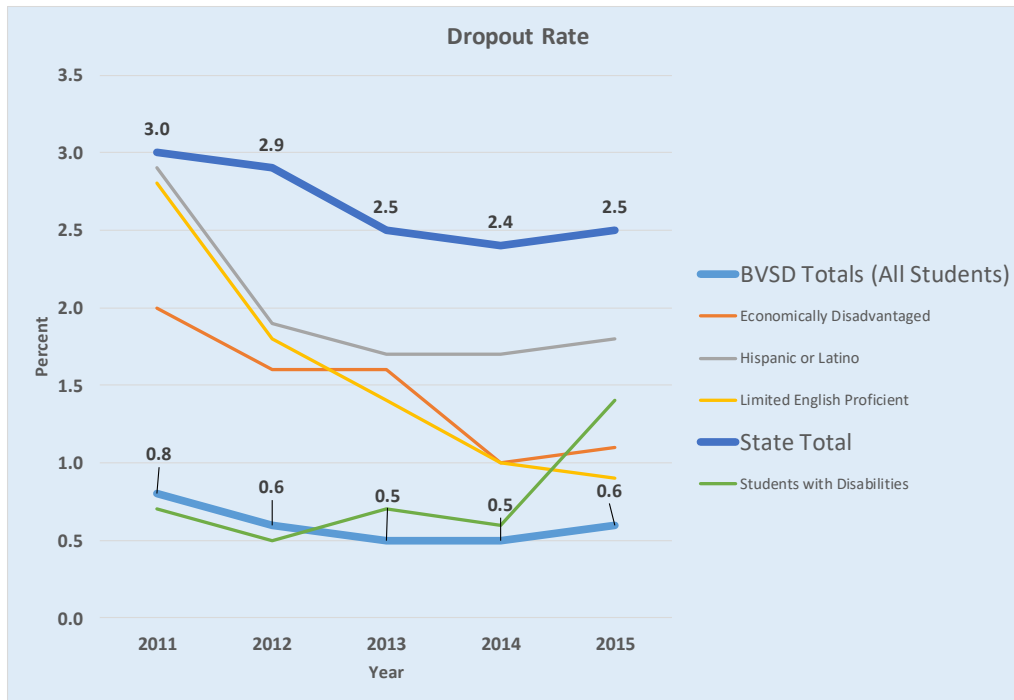
Graduation Rates 2011-2016



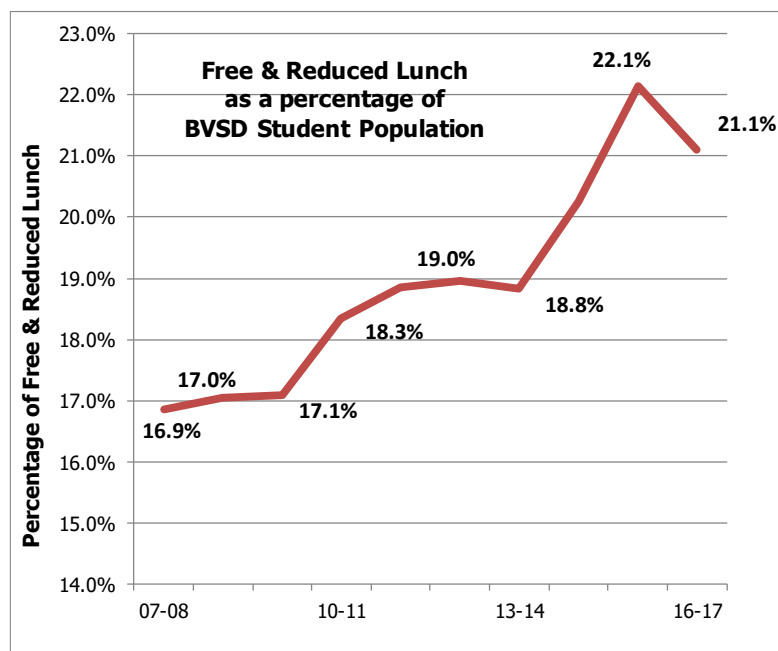


Appendix N: State Performance Measures (continued)

Dropout Rates 2011-2016



Free or Reduced Lunch Population Rates 2008-2017





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2016-17

(Critical dates for FY17-18 were not available from CDE as of the date of publication of this document.)

May 31	School district/BOCES administration submits proposed FY2016-17 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [30 days prior to the start of the new fiscal year].
June 10	School district/BOCES publishes public notice stating that the proposed FY2016-17 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.).
June 15	School district authorizes 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 (22-54-115(1.5) & (2), C.R.S.).
June 25	School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer)
June 25	School district repays outstanding contingency reserve loans, if any, to CDE.
June 30	Local board of education adopts FY2016-17 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).
June 30	FY2016-17 NCLB Consolidated Federal Application and Budget due to CDE.
June 30	FY2016-17 IDEA Federal Application Budget due to CDE
July 1	FY2016-17 required use of financial transparency website template on every local education provider (LEP) website.
July 29	Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.
July 31	Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)
August 15	School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2015 – June 30, 2016, reimbursement period (22-51-105(1), C.R.S.).
August 15	Estimated date for CDE to open Data Pipeline system to receive school district/BOCES FY2015-16 financial data.
Aug 15/ Oct 1	No earlier than August 15th and no later than October 1st, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)
August 25	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)



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

August/ September	A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1),C.R.S.)
September 30	School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)
September 30	The Institute shall provide 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 (22-30.5-513(2)(d)(I).
September 30	School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).
September 30	The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).
September 30	School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7),C.R.S.).
September 30	District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)
September 30	File the FY2015-16 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.
September 30	File the FY2015-16 IDEA EOY Expenditure Submission Deadline.
October 5	School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Data Pipeline.
October 5	Facility School or a State Program shall submit October pupil counts to CDE (22-54-129(3).
October 19	Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)
November 1	Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 5 or November 1 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.
November 10	Last date for school districts to submit October pupil membership count to CDE via the Data Pipeline system (22-54-112(2), C.R.S.). All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils. (on or before November 10th)



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

November 10	The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).
November 10	The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)
November 15	State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)
November 20	School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d),C.R.S.).
November 22	School district provides to CDE a copy of its official November 8, 2016, ballot questions or a copy of its official November 8, 2016, ballot marked with the word "sample" and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)
November 30	Independent Auditor must provide the FY2015-16 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b)C.R.S.)
November 30	School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2016-17 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful "de-Brucing" election.
December 2	Charter schools must submit the annual Charter School Capital Construction Funding Eligibility questionnaire (22-54-124,C.R.S.).
December 15	School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).
December 31	School district/BOCES must approve their FY 2015-16 Data Pipeline financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final Data Pipeline reports.
December 31	School district/BOCES must have their FY 2015-16 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)
December 31	All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2),C.R.S.)
December/ January	School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.



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

January 15	Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112,C.R.S.)
January 30	Prior to January 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)
January 31	After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted.
February 1	CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)
March 1	Local school boards who seek to retain exclusive chartering authority, in the event that criteria specified in 22-30.5-504(5)(b) no longer apply, must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S)
April 30	School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.
15th of Month	Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).
25th of Month	School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).
Monthly	School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).
Monthly	CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools.(22-54-124(4),C.R.S.)
Quarterly	District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)
Continuing	Any school district receiving capital construction funds will be subject to state audit.
Continuing	School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program. (22-45-103(1)(b)(V) C.R.S)
Continuing	Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).
Continuing	Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.



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

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 (based on Section 22-54-129, C.R.S.).

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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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 Vocational 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 ESL 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

