



Boulder Valley School District

Excellence and Equity



PROPOSED BUDGET 2016-17

6500 Arapahoe Road, Boulder, Colorado 80303
303-447-1010, www.bvds.org



2016-17 PROPOSED BUDGET

PREPARED BY: BUSINESS SERVICES DIVISION

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Chief Operating Officer

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Chief Financial Officer

Proposed Budget 2016-2017

Welcome



Bruce Messinger, Ph.D.
Superintendent

Thank you for reviewing the Boulder Valley School District annual Proposed Budget. Funding of public education in Colorado is challenging with the state economy and education funding in decline since 2008. 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 30,000 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 the district to provide a high quality education for all students.



Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Debbie Filbeck, Christal Dominguez, Amy Martinez, Phil Winterbourne, Nicole Cummings, and Thalia Keeton) for their committed efforts in producing this document.

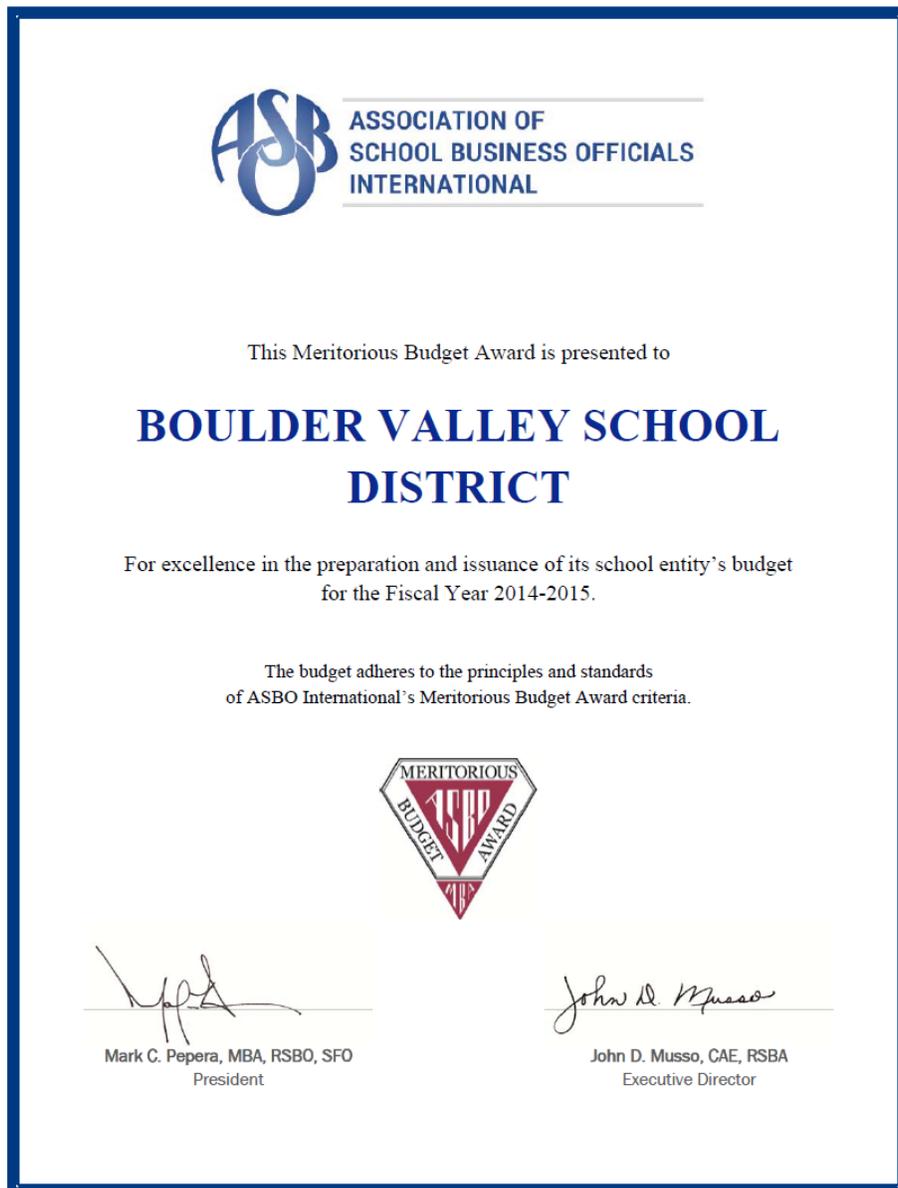


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado, for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this award, a governmental unit 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, 2015, 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, 2014. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget. The district has submitted its budget document for the fiscal year beginning July 1, 2015, for award consideration.







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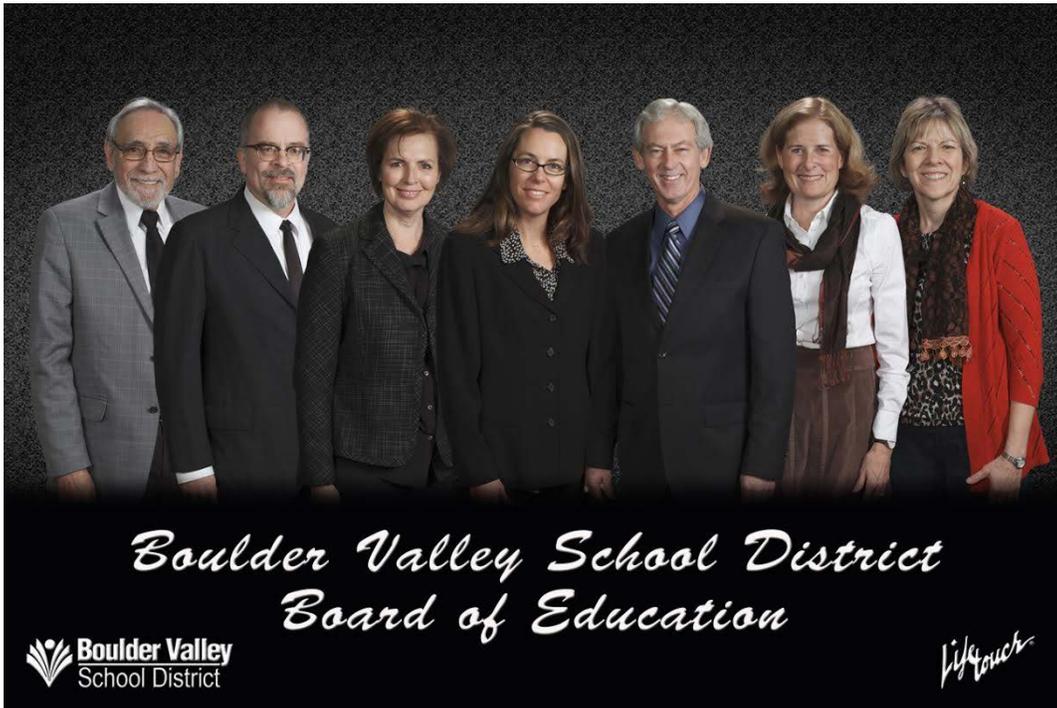
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Board of Education Members



Sam Fuqua
President

Jennie Belval,
Vice President

Tina Marquis,
Treasurer

Richard Garcia

Kathy Gebhardt

Tom Miers

Shelly Benford

Superintendent
Bruce Messinger, Ph.D.



Superintendent's Cabinet

Bruce Messinger, Ph.D.
Superintendent

Leslie Arnold
Asst. Superintendent for Strategic
Initiatives

Leslie Stafford
Chief Operating Officer

Shelly Landgraf
Asst. Superintendent of Human Resources

Ron Cabrera, Ph.D.
Asst. Superintendent for
Instructional Services & Equity

Briggs Gamblin
Director of Communications &
Legislative Policy

Don Orr
Chief Facilities Officer

Sandy Ripplinger
Asst. Superintendent for School
Leadership (Elementary)

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

Melissa Barber, J.D.
Legal Counsel

Andrew Moore
Chief Information Officer

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

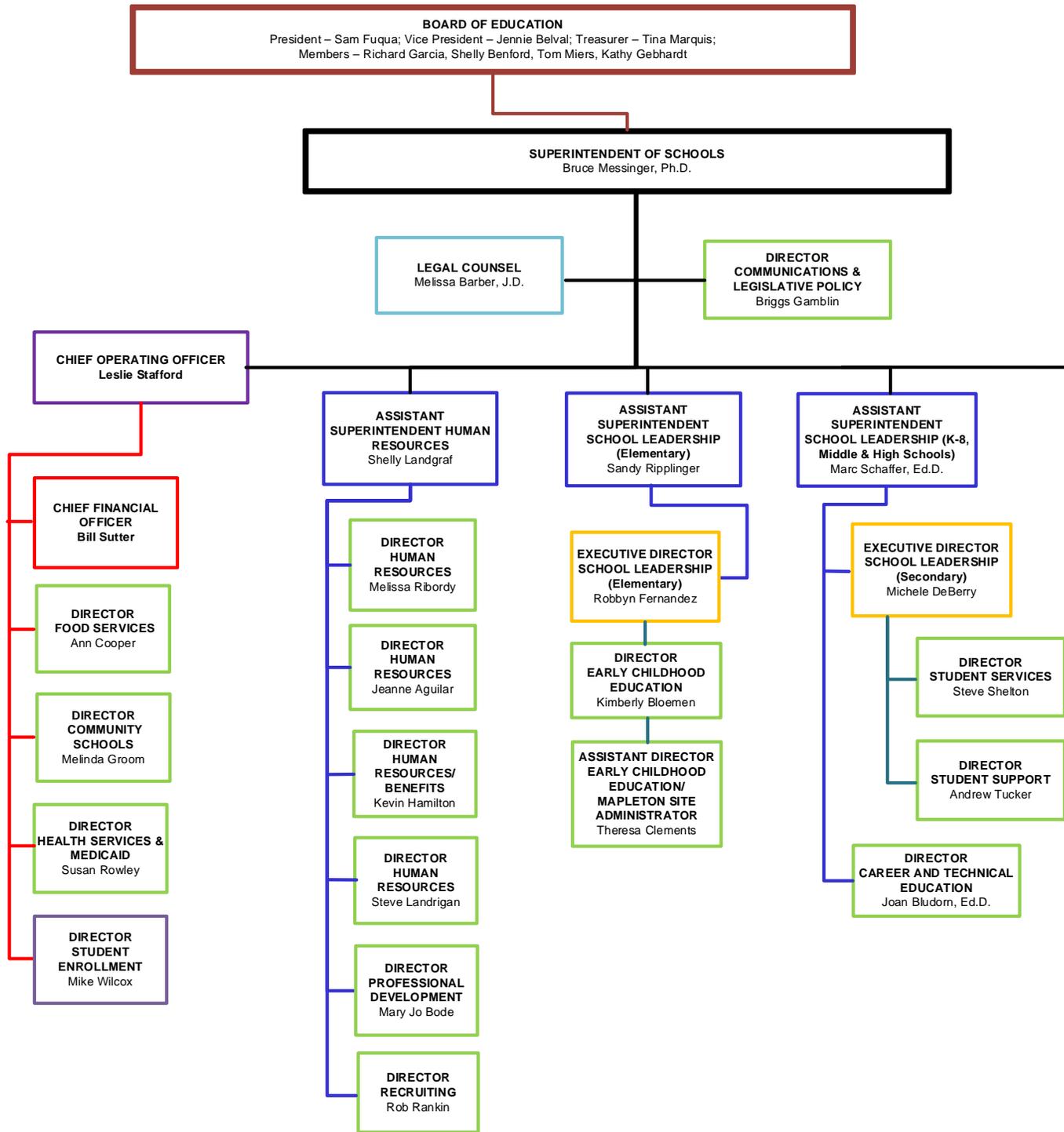
Bill Sutter
Chief Financial Officer

Ginger Ramsey
Broomfield High School Principal



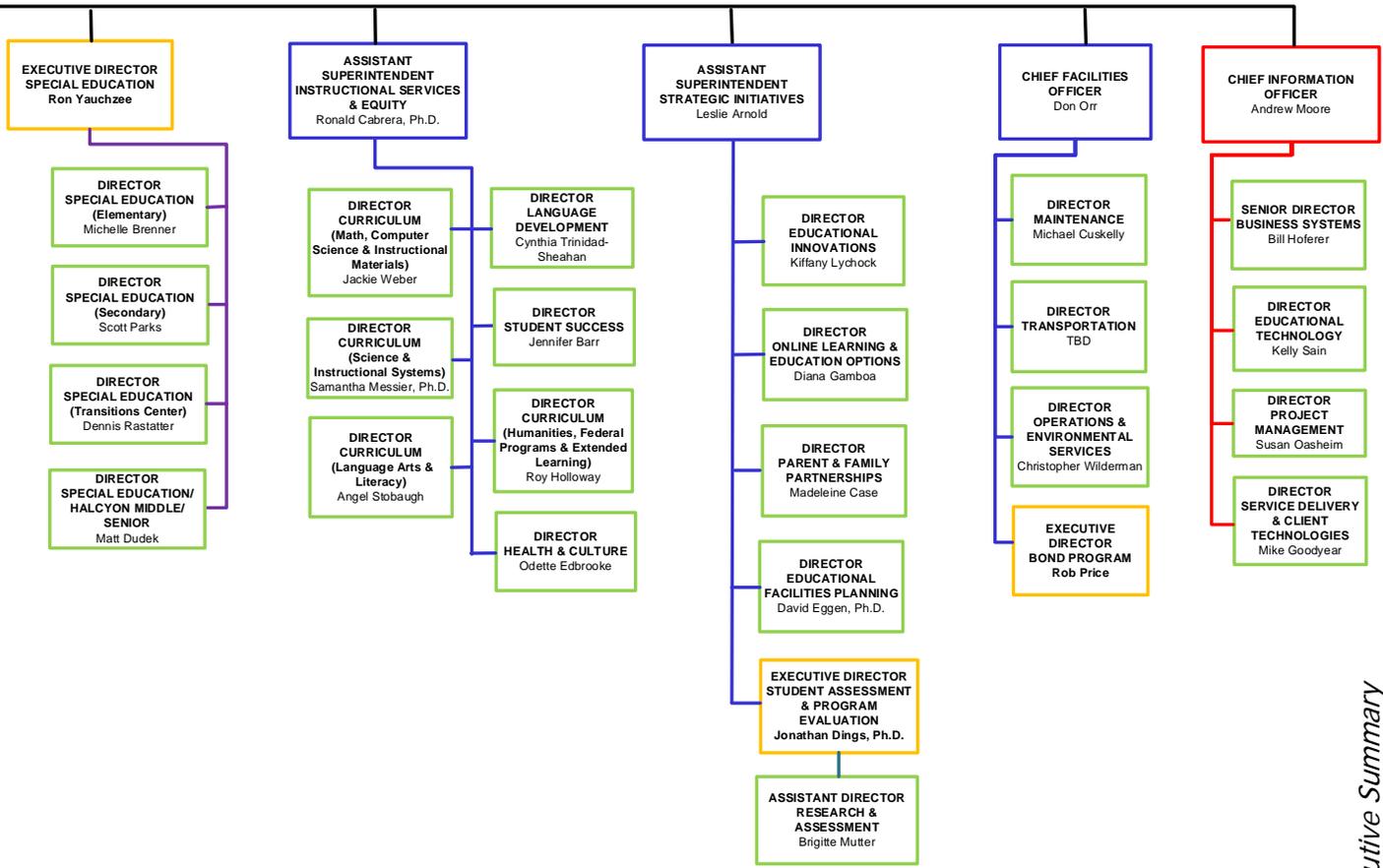


District Organization
 (As of July 1, 2016)





District Organization
(As of July 1, 2016)



Introductory – Executive Summary



Letter of Transmittal

Date: May 24, 2016
To: Dr. Bruce Messinger, Superintendent
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2016-17 Proposed Budget

The ensuing document contains information and details regarding the 2016-17 Proposed Budget for fiscal year July 1, 2016, – June 30, 2017. The Board of Education is scheduled to approve the 2016-17 fiscal year budget on June 14, 2016, in support of a quality education for all students while maintaining financial stability within available resources.

The funding of public education in Colorado is a complex challenge. As a result, our most immediate district challenge is to identify and fund active, interventionist approaches to student learning that provide excellent and equitable learning opportunities for each of our over 30,000 students so that they may become successful Boulder Valley School District graduates. Budget considerations must include the behind-the-scenes support provided throughout the district to carry out numerous functions so that maximum learning and achievement can occur at our schools. For the vast majority of our students, Boulder Valley School District is meeting or exceeding student, teacher, and parent expectations. This point is proven by our district's 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.

In continuing these efforts we must keep the district 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 for the organization. With multiple sources of revenue, federal and state mandates, and diverse stakeholders, it is important we do everything possible to ensure that instructional priorities guide resource allocations. The fiscal year budget is built upon the negative factor remaining a constant dollar amount from the 2015-16 fiscal year. The negative factor was instituted five years ago, following two years of other state funding reductions, as a means of reducing the state's investment in K-12 education during the economic downturn. Following years of constrained state funding, significant challenges remain just to maintain current programs, continue to address the district's critical needs in the areas of increasing the proficiency level of all students, student social-emotional needs, and maintaining district operations. The development of this budget has taken into account the goals, values, and strategic priorities of the Boulder Valley School District.

While the Colorado economic recovery continues to exceed expectations, the Boulder Valley School District is managing its operations in the near term as concern for the future continues due to relatively stable enrollment coupled with a limited investment in Pre-K-12 public education. 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 we are 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 our district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policy detailed in this book supports this commitment.

This extensive document was prepared by the staff of the district's Budget Services Department 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 2016-17 fiscal year.



Our Purpose

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.

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 2016-17 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.

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 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. The Financial Section of this book contains detailed revenue, expenditure and resource allocation formulas that support educational programs and services needed to address values we support.

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 2016-17 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."



Principal Issues Facing the District

To address the principal issues facing the district as noted below, resource allocations were made with an effort to maximize the impact on students.

Limited Restoration of State Funding Although state revenues are rapidly growing 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 to abate the impact of future revenue challenges. This ballot measure passed with 62 percent support and continues to mitigate, although not fully eliminate budget pressures.



Principal Issues Facing the District (continued)

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 has been added to 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 2015-16

The Great Recession officially ended in June 2009 and the Colorado economic recovery continues to accelerate. After the supplemental state appropriation in January 2016, the 2015-16 statewide average per pupil funding for K-12 public education was \$7,313. The final per pupil revenue for BVSD was \$7,234. The 2015-16 General Operating Fund mid-year analysis for BVSD completed in February 2016 indicated the General Operating Fund was on target to end the year with a positive ending fund balance in excess of the adopted budget. As the 2015 financial audit was completed, each governmental accounting fund ended the 2014-15 fiscal year with a positive fund balance on a generally accepted accounting principles (GAAP) basis. Where applicable, this balance was adequate to cover the required 3.0 percent TABOR reserve.

Enrollment projections developed early in the 2015-16 budget process allowed for the resources to be allocated and then adjusted in the revised budget as actual enrollments became evident in the fall of 2015. This process allowed the district to quickly respond to fluctuations in enrollment while minimizing the risk of financial obligations associated with employee contracts. A budgeted ending balance of \$2.4M is expected to grow to \$5.3M.

Analysis of 2016 Economic Forecast

On December 7, 2015, the 51st annual Colorado Business Economic Outlook, the economic outlook for calendar year 2016 was presented by the Business Research Division of the Colorado Leeds School of Business. The report had one message that was consistently delivered throughout the discussions of the specific economic sectors – Colorado's economic growth is exceeding the national economy. Adding jobs and increasing employment will continue to be the key to sustaining Colorado's economic recovery. Although the oil and gas sector is projected to experience a downturn and experience some job losses, overall "Colorado will remain one of the top growth states nationally in 2016," said CU economist Richard Wobbekind. The following notes from page 9 of the economic report highlight several conclusions.



Economic Conditions and Outlook (continued)

Analysis of 2016 Economic Forecast (continued)

The Denver-Boulder-Greeley CPI (Consumer Price Index) 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 2015 rate increase, used as a function of funding increases for the 2016-17 fiscal year, was projected at 1.0 percent in December, well above the projected U.S. rate of 0.1 percent. In February, the final rate was determined to be 1.2 percent. School districts face a significant challenge as the rise in costs exceed the basket of goods measured by the CPI, like food, clothing, televisions and tobacco. Improvement in fiscal resources for K-12 education will typically lag an economic recovery.

Looking back, Colorado continued to post faster economic growth than the nation in 2014, ranking fifth in real GDP growth, behind North Dakota, Texas, Wyoming, and West Virginia. Viewing longer-term growth statistics, 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 in terms of both absolute growth and growth rates. The state is measurably outperforming due to the talented workforce, key infrastructure for entrepreneurship, diverse industries, and the aggressive efforts by state and local economic development. Colorado boasts the second-highest rate of bachelor's degrees according to U.S. Census Bureau data, with 38.3 percent of people 25 years and older attaining a bachelor's degree or higher. The Colorado Office of Economic Development and International Trade launched Colorado Blueprint 2.0, with a focus on rural economic development and leveraging resources.

The following observations are from page 109 of the 2016 Colorado Business Economic Outlook and can be found at:

http://www.colorado.edu/business/sites/default/files/attached-files/colo_business_econ_outlook_2016.pdf

National and International

- Weak commodity prices will have repercussions on agriculture and natural resources industries, but will continue to lend a boost to consumers.
- A partially slowing global economy poses risks to U.S. and Colorado exports in 2016.
- U.S. GDP growth will likely remain below 3% in 2016.
- The reversal of Fed policy will put slight upward pressure on interest rates.
- Inflation will continue in check for another year, and interest rates will remain at low levels, even with policy moves.

Colorado

- Employment growth will place Colorado in the top 10 states in 2016.
- Talent remains a long-term concern for economic vitality in Colorado.
- El Niño may cause volatility for agriculture production, as well as tourism.
- Home prices will continue to creep higher in Colorado as inventory is absorbed, making housing affordability a detriment to some communities in the state.
- In terms of population, Colorado is the fifth-fastest growing state in the nation in percentage terms. The state will continue to attract people from out of state, which will contribute to population growth of 1.7%.
- Colorado will sustain a 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 112 that provides some insight into the community within which a major portion 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.



Economic Conditions and Outlook (continued)

Analysis of 2016 Economic Forecast (continued)

Boulder County has a robust economy fueled by high concentrations of businesses and employees in a diverse mix of industries. A highly educated workforce, visionary entrepreneurs, a well-established manufacturing sector, a world class research university, and several federal research labs 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.

Employment in Boulder County increased 1.4% between August 2014 and 2015, creating an additional 1,800 jobs compared to a 1.9% increase in Colorado during that period. In August 2015, the Boulder County unemployment rate was 3.2% compared to state unemployment of 4.2% and a national rate of 5.1% (not seasonally adjusted). The area's large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents. The median household income for Boulder County residents was \$67,956 in 2013 compared to \$58,433 for Colorado.

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. The Federal Housing Finance Agency house price index for Boulder County increased 10.3% from midyear 2014 to 2015.

The high concentration of advanced technology and entrepreneurial activity in Boulder County continues to fuel continued venture capital investment in early-stage Boulder County companies. According to the PricewaterhouseCooper/Venture Economics/NVCA MoneyTree Report, \$151 million in venture capital funding was received by Boulder County companies in the first three quarters of 2015, representing 29% 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.

Boulder was ranked first in the nation for its concentration of high-tech startups by the Ewing Marion Kauffman Foundation. The area is home of the successful mentorship and seed-funding program TechStars and TinkerMill, the largest makerspace/hackerspace in Colorado.

The business and economic outlook is very positive for Boulder County. The region's robust economy built on diverse high-tech and lifestyle industries, the University of Colorado Boulder flagship campus, a highly educated workforce, thriving entrepreneurial culture, and highly desirable quality of life inspires optimism heading into 2016.

Contributors: Clif Harald, Boulder Economic Council; Jessica Erickson, Longmont Area Economic Council; Corine Waldau, Boulder Economic Council



Economic Conditions and Outlook (continued)

Funding for 2016-17

Each year the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to K-12 education. The state economic picture is important to the district because the major source of funding for the district's General Operating Fund is received as a result of the state's School Finance Act (SFA) established by the state legislature. 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 2016-17 fiscal year, the legislature increased base per pupil funding by 1.2 percent for K-12 public education as well as provided additional dollars for statewide student growth. This equates to a projected \$5.6M year-over-year increase to BVSD total program funding from the SFA per pupil funding formula, inclusive of funding from a projected growth of 194 student FTEs.

The "Negative Factor" reduction to statewide total program funding as calculated in the SFA is now \$831M, or 11.5 percent. For BVSD, the negative factor is \$2.86M.

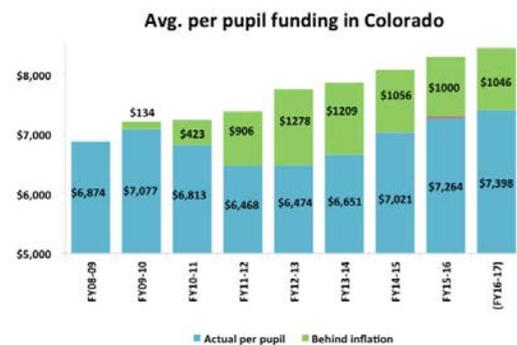
Understanding School Finance in Colorado

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 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. The factors contribute 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,



Understanding School Finance in Colorado (continued)

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 above from Great Education Colorado visually outlines the negative factor's impact on school funding as of the 2015-16 fiscal year. The graph reports what per pupil funding should be under Amendment 23, the blue portion representing what was actually funded and the red portion the per pupil dollar negative factor. Notably, the Governor's proposed budget for 2016-17 includes an increase in the negative factor to \$1,046 per pupil.

Who Determines How Much Funding Each School District Receives?

Equity in School Funding

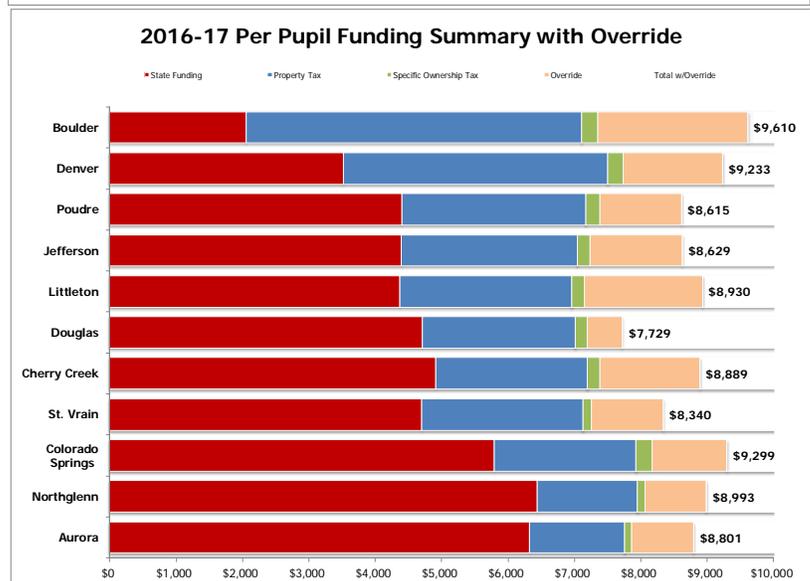
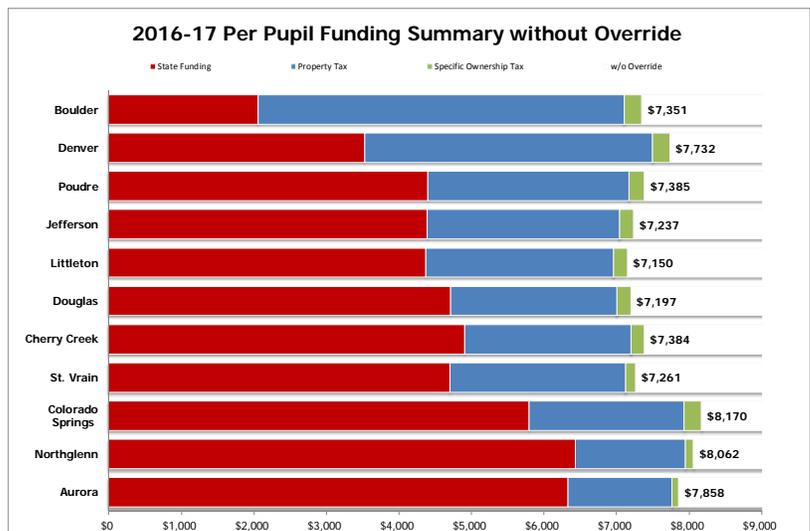
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide an equitable educational experience in each school district. For the 2016-17 school year, it is estimated BVSD will receive \$7,351 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 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.



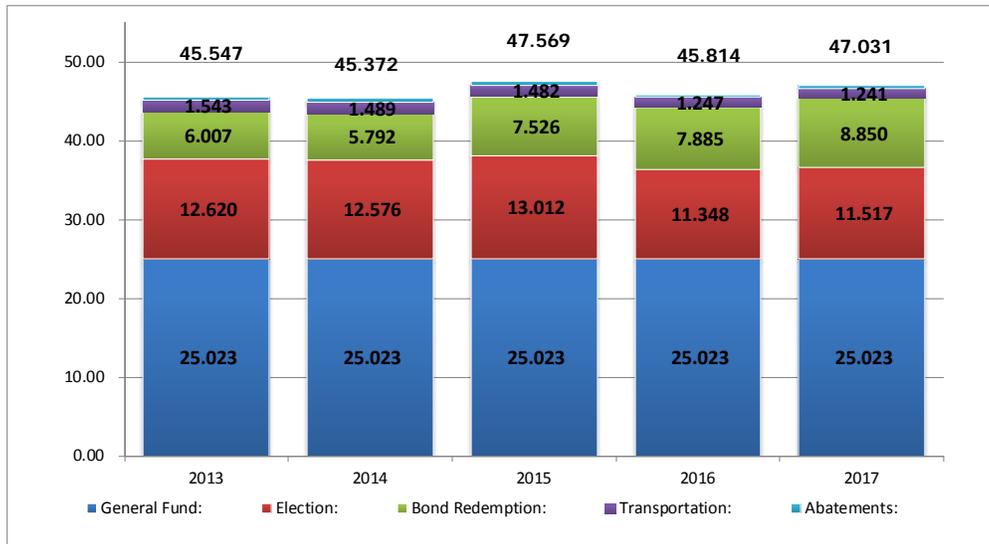


Understanding School Finance in Colorado (continued)

Mill Levies

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

The total 2016-17 BVSD mill levy is estimated at 47.031 mills, which is a 2.7 percent increase from the prior year. The mill levy is applied to assessed valuation which is being estimated to increase in 2016-17 by 0.50 percent or approximately \$29M, from the prior year, net of tax incremental financing (TIF) agreements. For BVSD, the 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 11.517 mills. The mill levy for abatements, refunds, and omitted property is 0.400 mills. The General Operating Fund mill levy totals 36.940 mills, the Bond Redemption Fund is at 8.850 mills, and the transportation mill levy is 1.241 mills, all totaling 47.031 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.



Notes:

- Total 2016 assessed valuation for the 2016-17 fiscal year is estimated at \$5,881,629,004.
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction 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.

Changes in Debt

As of June 30, 2015, the district reported general obligation bond indebtedness of \$574,125,000 (not including bond premiums) and long-term obligations for compensated absences of \$9,077,399. The annual principal and interest payments for fiscal year 2016 are \$40,781,722. 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 2016 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 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by 0.001 equals \$7.96 per mill.
- In 2016, the BVSD tax rate is estimated at 47.031 mills or \$374.36 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 \$1,363.90 in school taxes for each \$100,000 of taxable business property.

Amendments that affect school funding:

TABOR: Colorado's "Taxpayer's Bill of Rights," also known as TABOR, 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. TABOR's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution. TABOR has many provisions that impact school funding from the state. The most significant limitations are:

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

TABOR also impacts district spending as the law 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 its TABOR requirement.



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.

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.



School Finance Act Funding for 2016-17

Approximately 74.0 percent of the BVSD General Operating Fund revenues are a result of state level decisions. The Colorado State Legislature approved the School Finance Act that increased the statewide per pupil base funding by inflation, or 1.2 percent. However, for the eighth consecutive year, the Colorado State Legislature decreased the statewide total funding by applying a negative factor to reduce total program funding. For BVSD, this negative factor equates to \$28.6M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2016-17 is \$7,351 (slightly rounded) after accounting for a \$2 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 \$219.7M, an increase of \$5.6M from the BVSD 2015-16 Revised Budget. This figure does not include the estimated uncollectable property taxes due to the timing of tax collections or additional state at-risk 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 Funding Equation (16-17 budgeted)

Per Pupil Revenue: (PPR)	\$7,351
Funded Pupil Count: x(FPC)	29,896.6

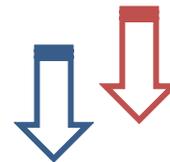
School Finance Act Funding: \$219,769,907

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue: (PPR)	\$7,351
Funded Pupil Count: x(FPC)	(100)

School Finance Act Funding: (\$735,100)

**Fewer Students =
Fewer Dollars**



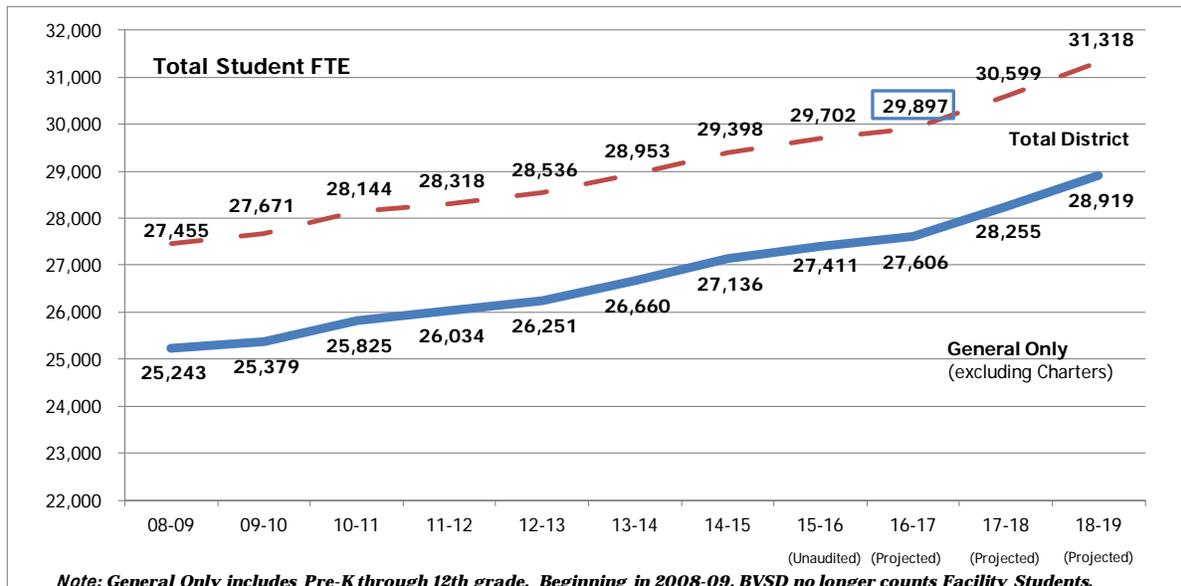
*Calculations may not be exact due to rounding



Enrollment FTE Projections

The 2016-17 enrollment FTE projections indicate an increase of 0.65 percent across the district, a total of 194.3 FTE. Charter total student FTE is projected to decrease 0.24 percent (5.6 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 0.73 percent, or 199.9 FTE, when compared to the 2015-16 unaudited actual student FTE. The following chart and those on the next two pages 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. In addition, beginning in 2008-09 kindergarten students have been funded at 0.58 FTE, an increase of 0.08 FTE over previous years.



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.



District-Wide Enrollment

The total number of BVSD students was projected to increase in the fall of 2016 by 208 from the October 1, 2015, 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.

	2015-16 Revised Actual	2015-16 Unaudited Budget	2016-17 Proposed Budget	COMPARISONS	
				2015-16 Revised to 2016-17 Proposed	2015-16 Actuals to 2016-17 Proposed
Total Funded Enrollment (Heads)	30,875.0	30,875.0	31,083.0	208.0 / 0.67%	208.0 / 0.67%
Total Funded Student Full Time Equivalent (FTE)	29,702.3	29,702.3	29,896.6	194.3 / 0.65%	194.3 / 0.65%
Total Funded Pupil Count (FTE)*	29,702.3	29,702.3	29,896.6	194.3 / 0.65%	194.3 / 0.65%
* If the Total Funded Pupil Count FTE exceeds the Total Funded Student Full Time Equivalent, the funded pupil count is averaged.					

District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 218.9; the K-12 Charter School FTE is projected to decrease by 5.6 student FTE; Special Education and Colorado Preschool Program FTE is expected to decrease by 19.0 FTE; and Online Student FTE is expected to have no change.

	2015-16 Revised Actual	2015-16 Unaudited Budget	2016-17 Proposed Budget	COMPARISONS	
				2015-16 Revised to 2016-17 Proposed	2015-16 Actuals to 2016-17 Proposed
K-12 General FTE	26,944.5	26,942.5	27,161.4	216.9 / 0.80%	218.9 / 0.81%
K-12 Charter FTE*	2,289.8	2,291.3	2,285.7	-4.1 / -0.18%	-5.6 / -0.24%
Preschool FTE	338.0	338.5	319.5	-18.5 / -5.47%	-19.0 / -5.61%
Online FTE	130.0	130.0	130.0	0.0 / 0.00%	0.0 / 0.00%
Total Student Full Time Equivalent	29,702.3	29,702.3	29,896.6	194.3 / 0.65%	194.3 / 0.65%
Total Funded Pupil Count	29,702.3	29,702.3	29,896.6	194.3 / 0.65%	194.3 / 0.65%
*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 2016 proposed preschool district-wide enrollment table below, there are 384 Colorado Preschool Program students and 235 special education students. The 2016 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.

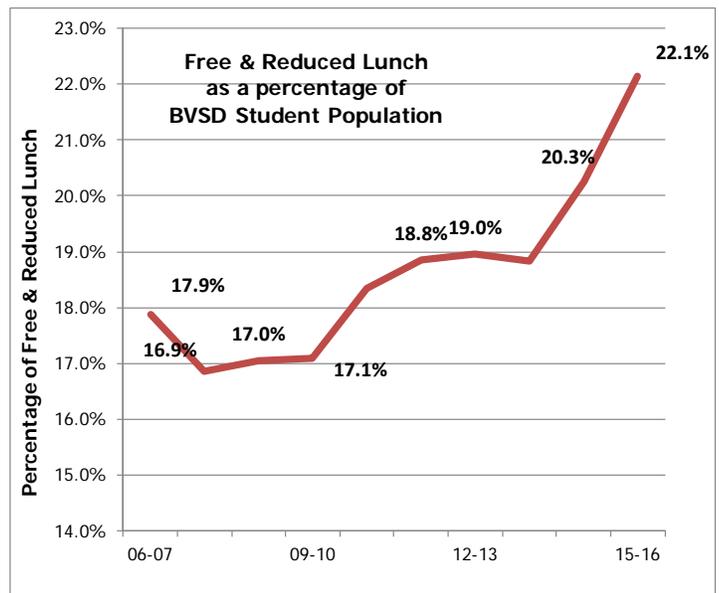
	2015 Revised October Count	2015 Unaudited October Count	2016 Proposed October Budget	COMPARISONS	
				2014 Revised to 2015 Proposed	2015 Unaudited to 2016 Proposed
Colorado Preschool Program	409.0	409.0	384.0	-25.0 / -6.11%	-25.0 / -6.11%
Special Education	235.0	235.0	235.0	0.0 / 0.00%	0.0 / 0.00%
Not-eligible for funding	25.0	25.0	0.0	-25.0 / 0.00%	-25.0 / -100.00%
Tuition	324.0	324.0	324.0	0.0 / 0.00%	0.0 / 0.00%
Total PK Enrollment	993.0	993.0	943.0	-50.0 / -5.04%	-50.0 / -5.04%

Student Demographics

Although enrollment has been increasing, the demographics of the population have been changing. Since 2006-07 there has been a steady increase in students eligible for Free and Reduced Lunch (FRL). Contributing factors to the increase were the convenience provided through centralization of family applications as well as networking information received from the State Department of Social Services. The demographic change impacts many programs directly, such as food services and athletics, and indirectly in our educational programming.

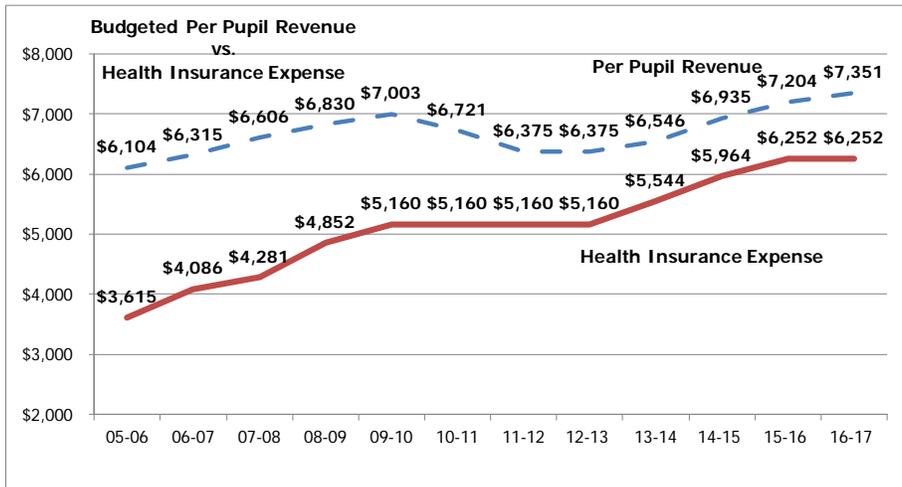
The adoption in 2007-08 of a district calendar with an earlier start date for the school year affected the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility expired before the pupil count day (October 1).

Beginning in 2007-08, the percent of FRL-identified students stabilized until 2010-11. In September 2010, the Four Mile Canyon fire burned over 6,000 acres and destroyed 169 homes within the boundary of BVSD. As a result of the fire, BVSD saw a significant spike in 2010-11 of students identified as free or reduced. Since 2010-11, BVSD has continued to identify more students who qualify for free or reduced status as the local economy continues to recover, low paid workers move into the area, and outreach to get students to sign up that qualify continues, all through better record keeping on the part of the Food Services department. The increases in 2014-15 and in 2015-16 are primarily attributed to the continued efforts to educate families on the application process to receive eligible benefits.





Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 90 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. In the 1990s, healthcare costs were relatively stable, increasing at a rate below per pupil revenue.

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2007, healthcare costs have grown 46 percent averaging 4.6 percent per year on an annualized basis, while per pupil revenue has only increased 11.3 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 cost 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 2016-17 budgeted full-time employees in BVSD in all funds is 3657.704. This is an increase of approximately 0.40 percent, or 14.516 FTE from the 2015-16 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.

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 revenue 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.



Fund Balance Requirements (continued)

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:

- In addition, 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 2016-17 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.bvsvd.org), in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2016-17 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.



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 2016-17 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 2016 legislature, the investment in hiring and retaining high quality staff through a competitive compensation structure, and the implementation of The Success Effect, 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 8, 2015.

1. Planning – Development of scenarios 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 2016-17

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	2016-17				
	Expenditures	Reserves	Transfers Out	Ending Balance	Appropriation
Operating Funds					
General Operating Fund	\$ 274,110,029	\$ 17,155,265	\$ 41,996,905	\$ 120,396	\$ 333,382,595
Charter Schools	24,749,785	748,460	-	4,354,635	29,852,880
Technology Fund	2,933,205	87,996	-	626,394	3,647,595
Athletics Fund	3,205,557	96,167	-	-	3,301,724
Preschool Fund*	5,296,475	158,894	-	-	5,455,369
Risk Management Fund	4,612,007	137,500	-	-	4,749,507
Community Schools Fund	6,341,846	190,255	1,198,555	1,460,357	9,191,013
Colorado Preschool Program	1,680,134	50,405	39,254	-	1,769,793
Operating Funds Sub-Total	\$ 322,929,038	\$ 18,624,942	\$ 43,234,714	\$ 6,561,782	\$ 391,350,476
Special Revenue Funds					
Food Services Fund**	\$ 8,664,431	\$ 128,992	\$ -	\$ -	\$ 8,793,423
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	14,869,938	446,098	-	-	15,316,036
Special Revenue Funds Sub-Total	\$ 43,034,369	\$ 575,090	\$ -	\$ -	\$ 43,609,459
Debt Service Fund					
Bond Redemption Fund	\$ 44,616,943	\$ -	\$ -	\$ 45,197,132	\$ 89,814,075
Debt Service Fund Sub-Total	\$ 44,616,943	\$ -	\$ -	\$ 45,197,132	\$ 89,814,075
Capital Project Funds					
2014 Building Fund	\$ 151,138,310	\$ -	\$ -	\$ 14,110,804	\$ 165,249,114
Capital Reserve Fund	2,205,004	66,150	-	-	2,271,154
Capital Project Funds Sub-Total	\$ 153,343,314	\$ 66,150	\$ -	\$ 14,110,804	\$ 167,520,268
Internal Service Funds					
Health Insurance Fund	\$ 30,540,594	\$ 4,795,045	\$ -	\$ -	\$ 35,335,639
Dental Insurance Fund	2,508,789	415,159	-	-	2,923,948
Internal Service Funds Sub-Total	\$ 33,049,383	\$ 5,210,204	\$ -	\$ -	\$ 38,259,587
Fiduciary Funds					
Trust and Agency Funds	\$ 3,622,000	\$ -	\$ -	\$ 2,602,952	\$ 6,224,952
Pupil Activity Fund	9,500,000	-	-	2,718,618	12,218,618
Fiduciary Funds Sub-Total	\$ 13,122,000	\$ -	\$ -	\$ 5,321,570	\$ 18,443,570
GRAND TOTAL:	\$ 610,095,047	\$ 24,476,386	\$ 43,234,714	\$ 71,191,288	\$ 748,997,435

*Beginning in 2014-15, the Colorado Department of Education recategorized the Food Services Fund as a Special Revenue Fund.

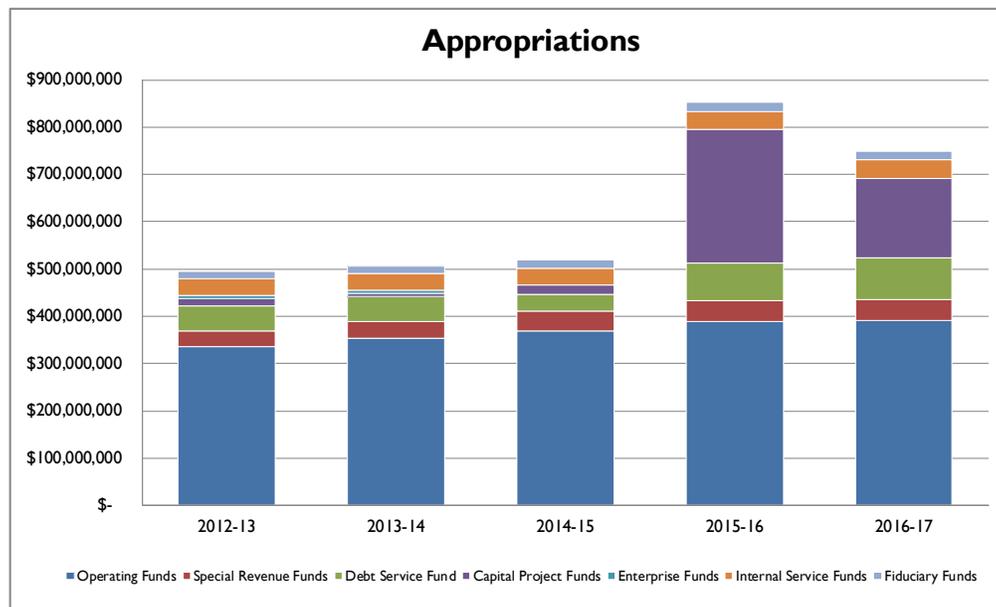
*Beginning in 2014-15, the Tuition-Based Preschool Fund was consolidated into the Preschool Fund.



All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2012-13	2013-14	2014-15	2015-16	2016-17
Operating Funds	\$ 335,293,067	\$ 354,668,997	\$ 369,579,303	\$ 390,084,585	\$ 391,350,476
Special Revenue Funds	33,312,218	34,003,928	41,715,400	42,571,543	43,609,459
Debt Service Fund	53,038,094	53,125,109	36,086,524	79,455,553	89,814,075
Capital Project Funds	16,510,920	7,237,036	19,958,518	283,101,357	167,520,268
Enterprise Funds	6,423,844	6,709,644	-	-	-
Internal Service Funds	34,062,594	34,058,592	34,856,779	38,405,609	38,259,587
Fiduciary Funds	15,595,157	17,098,993	17,613,030	18,340,570	18,443,570
Total	\$ 494,235,894	\$ 506,902,299	\$ 519,809,554	\$ 851,959,217	\$ 748,997,435





All Funds (continued)

Budget Adjustment Plan Narrative

General Operating Fund

An increase of per pupil funding along with a forecasted increase of 194 student full time equivalents, from the 2015-16 Revised Adopted Budget, will contribute an additional \$5.6M of revenue related to School Finance Act funding. The 2010 mill levy override revenue that is indexed to 25.0 percent of total program funding is expected to increase by \$1.1M. State Categorical Reimbursements are expected to increase \$100K, Indirect Cost Reimbursement is expected to decrease \$145K, Tuition is expected to increase \$50K and Services Provided to Charters is expected to decrease by \$105K as compared to the 2015-16 Revised Adopted Budget.



Net of attrition, compensation costs for scheduled steps, COLA, employer-paid PERA costs, and health benefits will increase expenditures by \$6.9M. \$447K of ongoing obligations and adjustments beyond compensation costs include anticipated utility increases (\$300K), Success Effect (\$1.0M), reduction to unemployment (\$150K) and textbook learning materials (\$801K), and myriad other changes to fees, contracts, and services including software contracts of \$99K.

One-time expenditures include transfers to the Transportation Fund (\$500K), from Community Schools Fund (\$200K), and maintaining staffing resources of \$4.7M.

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.

Athletics Fund

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

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



All Funds (continued)

Budget Adjustment Plan Narrative (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 68 per high school (except Nederland with 21 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 52 percent of total high school students. This statistic may include individuals that participate in more than one sport
- 61 percent of the athletic budget is funded from a transfer from the General Operating Fund
- Approximately \$40K per year is spent on helmet reconditioning and safety equipment

Middle Level

- 12 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
- 221 interscholastic coaches in middle level programs
- The average cost of a middle level coach is \$2,745 per season
- Participation numbers are at 40 percent of total middle school students for interscholastic sports (8th grade), and 26 percent of total middle school students for intramurals. This statistic may include individuals that participate in more than one sport

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 17 elementary schools and the Mapleton Early Childhood Center. Fiscal costs affecting the Preschool Fund this school year are the following:

- Cost of Living Adjustment of 1.2%
- Step Increase of 2.0%
- Benefit Increase of .45%
- TS GOLD Assessment and Training
- Marketing and Recruitment Materials for Preschool Enrollment
- Creative Curriculum Training and Materials Costs
- Child Care Licensing and Health Department Fees
- Mapleton Early Childhood Center Operational Costs
- Family Engagement Materials and Training
- PASO Program
- Preschool Transportation
- Materials Replacement for Preschool
- Conferences and Association Fees
- Technology materials for preschool staff

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.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Risk Management Fund

Major costs in this fund are contributions for property, liability and workers' compensation insurance, and premiums for flood insurance. The required 2016-17 General Operating Fund allocation increased \$977K over the prior year, due to a 33.0 percent increase in workers' compensation costs, in addition to a 4.0 percent increase in property and 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.

Community Schools Fund

The Community Schools Fund will begin the fiscal year ahead of expectations at \$1,769,994. Kindergarten Enrichment and School Age Care revenues are calculated based on a 4.0 percent tuition rate increase from last fiscal year. Facility Use will increase rental fees by average increase of 4.0 percent next fiscal year. Lifelong Learning tuition fees will remain similar to 2015-16 but include an increase in class offerings and enrollments. Community Connections Guide, an online publication for organizations to advertise/promote their classes to BVSD parents through the BVSD website, will continue to grow revenues through increased advertising sales. Compensation and benefits were calculated to allow for increases to COLA, steps, and PERA contributions. The Community School Fund will transfer \$1,198,555 to the General Operating Fund in 2016-17.

Fields	Price/Hr	Stadium/Artificial Turf Fields	Price/Hr		
Youth and Senior Rate	\$26.00	Youth and Senior Rate	\$53.00		
Adult Rate	52.00	Adult Rate	114.00		
Commercial Rate	81.00	Commercial Rate	129.00		
Classrooms	Price/Hr	Kitchens	Price/Hr		
Youth and Senior Rate	\$16.00	Youth and Senior Rate	\$26.00		
Adult Rate	21.00	Adult Rate	26.00		
Commercial Rate	35.00	Commercial Rate	26.00		
Parking Lots	Price/Hr	Gyms	Price Range/Hr		
Youth and Senior Rate	\$36.00	Youth and Senior Rate	\$22.00 \$35.00		
Adult Rate	47.00	Adult Rate	38.00 62.00		
Commercial Rate	59.00	Commercial Rate	64.00 104.00		
Multi-Purpose Rooms	Price Range/Hr		Auditoriums	Price Range/Hr	
Youth and Senior Rate	\$19.00	\$34.00	Youth and Senior Rate	\$21.00	\$37.00
Adult Rate	29.00	59.00	Adult Rate	31.00	49.00
Commercial Rate	46.00	97.00	Commercial Rate	51.00	90.00

Monthly Tuition Rates

KE Program	Tuition Rates	SAC Program – After School	Tuition Rates	Tuition Rates – K-8 Schools
5 days/week	\$480	4 - 5 days/week	\$415	\$350
3 days/week	325	1 - 3 days/week	285	259
2 days/week	240			



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Food Services Fund

The Food Services Fund will begin the 2016-17 fiscal year with TABOR. The General Operating Fund transfer will increase to \$570,902, from \$396,300 to cover step and COLA increases. Prices will increase by twenty-five cents a meal in 2016-17. The USDA reimbursement rates are expected to increase by 0.01 cent for paid status students, 0.09 cents for reduced status students and 0.09 cents for free status students, or an average of 3.0 percent for 2016-17. The summer food program will expand significantly in 2016, with ten sites serving breakfasts and lunches and three sites serving breakfasts and snacks, as compared to breakfasts and snacks being served at seven sites during 2015. 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. Compensation and benefits were calculated to allow for increases to COLA, steps, PERA, and health and dental insurance contributions. Food costs are expected to stabilize at 41.0 percent of sales.

Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY17 from two key sources, NCLB and IDEA Part B. The FY17 allocations for NCLB and IDEA Part B programs increased by approximately 9.0 percent and 7.0 percent respectively, in comparison with FY16. Awards that were received prior to FY16 that continue to be funded through FY17 include, 21st Century Grants Cohort 6 for Emerald Elementary and two district-sponsored charter schools, Boulder Prep and Justice High and a School Counselor Corps Grants to support programs at various schools. Other awards that continue to be funded include School to Work Alliance Program and Expelled and At-Risk Student Services awarded in 2015 will continue over the 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. For FY17 the District has been 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 2016-17 Proposed Budget includes steps, COLA, PERA and fixed benefit increases across all job classes. Additional budget has been added for the residual implementation costs of the GPS technology begun last year. Adequate budget has been allocated to cover these anticipated costs for the 2016-17 fiscal year with an increase in the General Operating Fund transfer and where applicable, other revenue sources.

Colorado Preschool Program Fund

Funding for the 2016-17 Colorado Preschool Program/ECARES is based on 499 allocated slots (249.5 FTE). Both preschool and kindergarten children are served with the CPP/ECARES funds. Of the expenses budgeted are the 115 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. Preschool and kindergarten operational and contract costs consist of the following:

- Cost of Living Adjustment of 1.2%
- Step Increase of 2.0%
- Benefit Increase of .45%
- TS GOLD Assessment and Training



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Colorado Preschool Program Fund (continued)

- Marketing and Recruitment Materials for Preschool Enrollment
- Creative Curriculum Training and Materials Costs
- Child Care Licensing and Health Department Fees
- Mapleton Early Childhood Center Operational Costs
- Family Engagement Materials and Training
- PASO Program
- Preschool Transportation
- Materials Replacement for Preschool
- Conferences and Association Fees
- CPP/ECARE Private Community Child Care Agency Contracts
- Technology materials for the community providers and preschool staff

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.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2015-16 are set at 7.885 mills to provide the appropriate funding for the district's debt service obligations, which are summarized as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	13,835,000	26,946,722	40,781,722
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
2021-2025	66,925,000	106,869,090	173,794,090
2026-2030	83,040,000	89,392,894	172,432,894
2031-2035	104,320,000	68,067,431	172,387,431
2036-2040	103,240,000	42,532,875	145,772,875
2041-2045	131,760,000	14,349,063	146,109,063
Total	<u>574,125,000</u>	<u>444,983,632</u>	<u>1,019,108,632</u>

For the 2016-17 fiscal year, mills will be established sufficient to cover the required debt service obligation.

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.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

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.

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. Positive claims experience and available reserves allowed the district to hold both district and employee premiums constant from 2015-16 to 2016-17. For 2016-17, the district will contribute an annual premium of \$6,252 per eligible employee. Employees have the option to purchase dependent coverage. In addition, the district funds an Employee Assistance Program at a contribution rate of \$1.26 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 2015-16. Employees have the option to purchase dependent coverage.

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2016-17 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2016-17 fiscal year.

Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12, Summit Middle School, and Justice High are all expected to be flat at 1,414.8 FTE, 353.0 FTE, and 80.0 FTE. Horizons K-8 is projected to slight decrease 0.6 FTE to 332.9, Boulder Prep is expected to decrease by 3.5 to 105.0 FTE, Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollments. Charter funds are completed by individual schools.



General Operating Fund

Highlights

2016-17 Total Resources: \$332.2M

- \$6.6M increase in Revenue from 2015-16 Revised Adopted Budget is comprised of:
 - A \$5.6M increase in School Finance Act revenue that is the result of an increase in per-pupil revenue along with student enrollment growth of 194 FTE.
 - \$1.1M increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding.
 - \$105K decrease in revenue from Services Provided to Charters.
 - \$50K increase in Tuition Revenue.
 - \$100K increase in State Categorical Revenue.
 - \$145K decrease in Indirect Cost Reimbursement.

2016-17 Total Expenditures: \$274.1M

- \$2.7M increase in Expenses from 2015-16 Revised Adopted Budget is comprised of:
 - Total compensation increase of \$6.9M related to steps and COLA pay increases and PERA rate benefit increases, includes \$4.7M of one-time expense for staffing resources.
 - The removal of \$1.0M of 2015-16 one-time expenses.
 - \$447K of ongoing expenses for Strategic Planning (\$1.0M), utilities (\$300K), textbook reduction (\$801K), unemployment reduction (\$150K) and other fees, contracts and services \$99K.
 - The removal of \$3.7M of 2015-16 Revised Adopted carryover expenses from 2014-15.

2016-17 Total Reserves: \$17.2M

- An overall increase in expenses will result in a \$161K one-time increase of required TABOR and contingency reserves (\$16.4M combined).
- Increase of \$39K for Charter Enrollment Reserve.

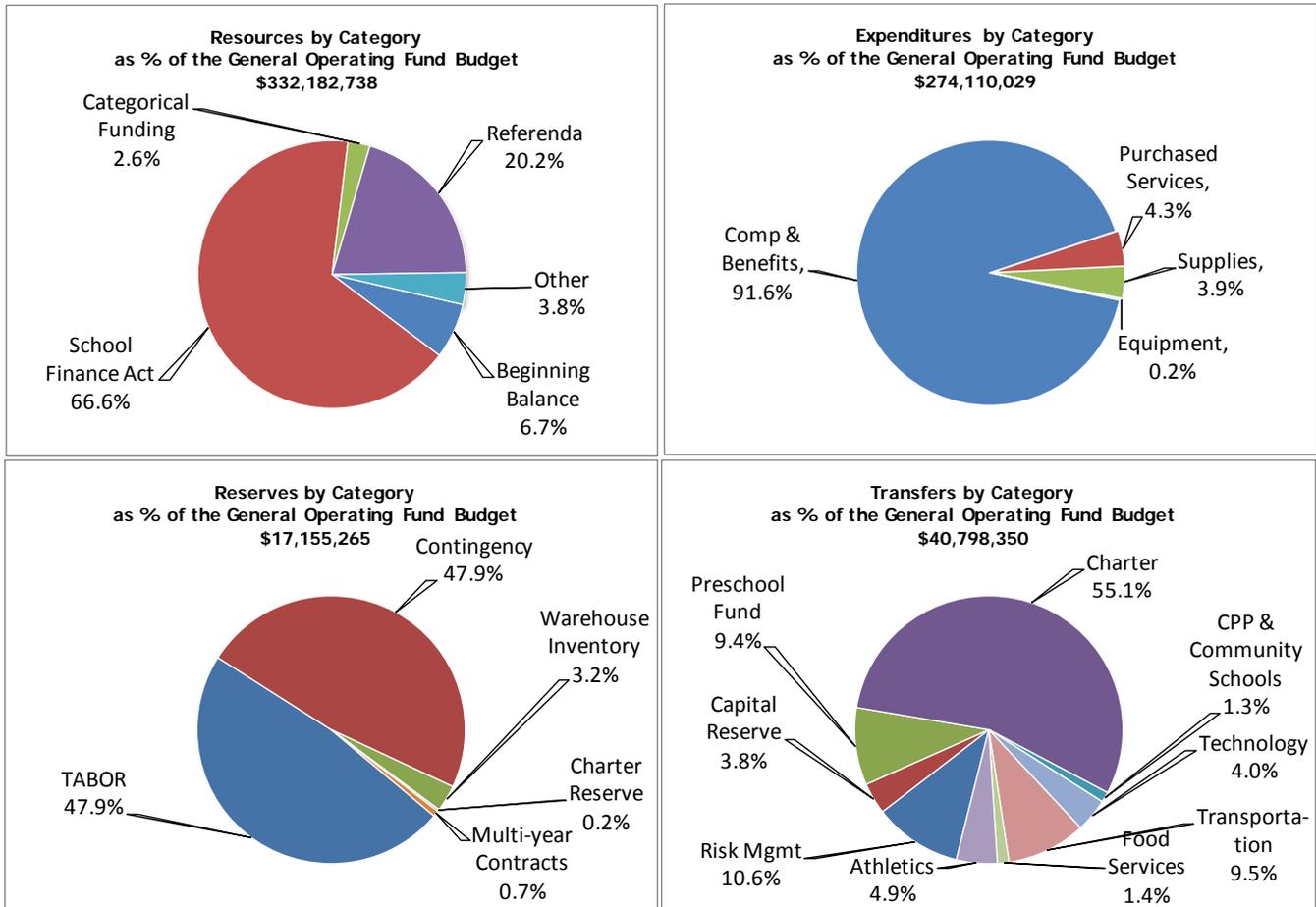
2016-17 Total Transfers: \$40.8M

- \$1.9M net increase in Transfers from General Operating Fund from 2015-16 Revised Adopted Budget is comprised of:
 - Removal of one-time transfer of \$181K to Transportation Fund, CAP Reserve of \$70K, Technology Fund of \$150K, Athletics of \$16K, Colorado Preschool Fund and Preschool Fund (\$7K) and remove one-time transfer from Community Schools Fund (\$600K) to the General Fund.
 - Maintaining the one-time transfer to the Transportation Fund of \$500K.
 - Increase of ongoing transfers to the Transportation Fund (\$373K), Charter Schools (\$313K), Food Service Fund (\$175K), Technology Fund (\$6K), Risk Management Fund (\$977K), Colorado Preschool Program (\$25K), Preschool Fund (\$55K) and Athletic (\$13K) funds.
 - \$200K one-time transfer from Community Schools Fund.



General Operating Fund (continued)

Highlights (continued)



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



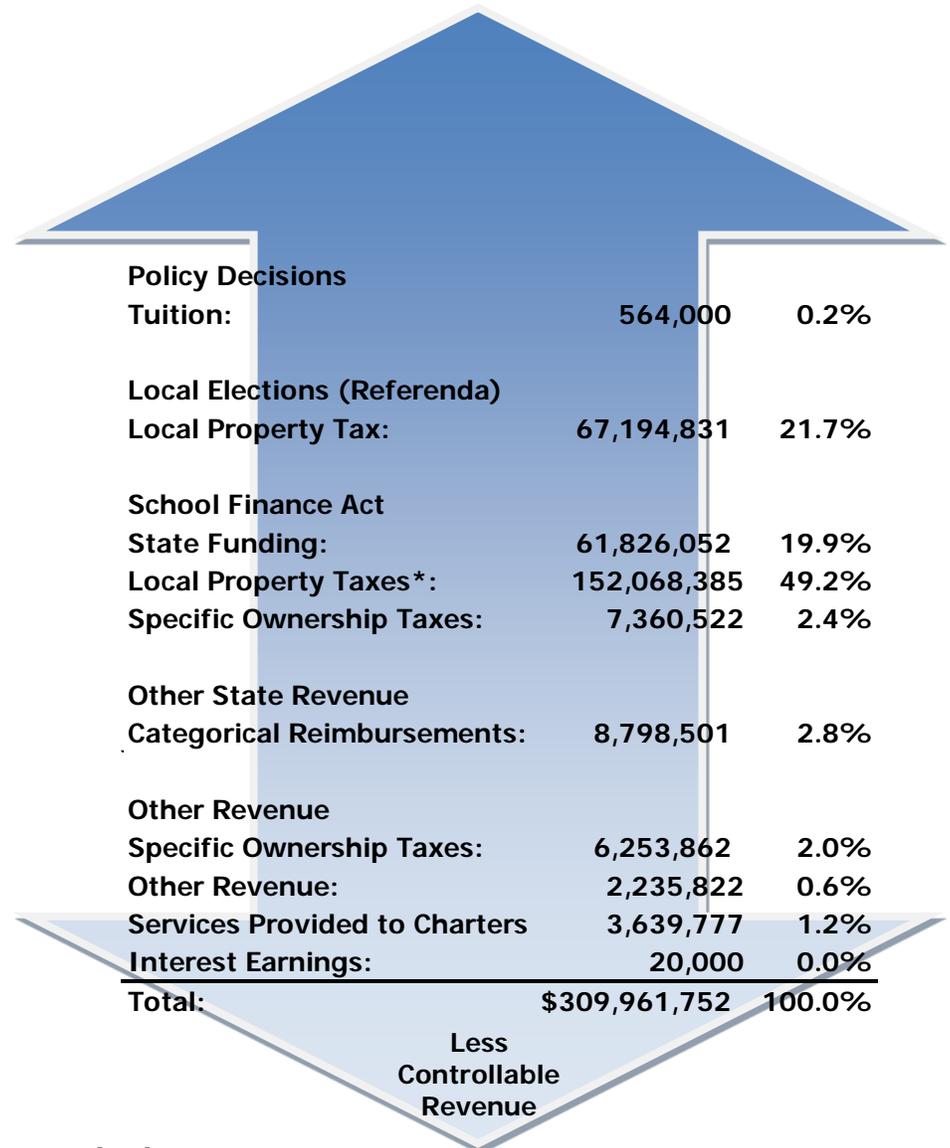
General Operating Fund (continued)

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 21.7 percent of the district's 2016-17 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 74.3 percent of BVSD's 2016-17 budgeted revenue. The board has no control over the SFA.
- Other revenue including non-equalized specific ownership tax, other revenues, services provided and interest earnings make up the remaining 3.8 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 2016-17 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)

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.

2016-17 Proposed Budget Contains One-Time Expenditures & Transfers:

Proposed Budget Numbers - Policy DB Calculation	
\$ 309,961,752	Total Revenues
(314,908,379)	Less Total Expenditures & Transfers
-	Less one time Revenue
300,000	Plus one time Transfers
4,700,000	Plus one time Expenditures & Carryover
53,373	Total Policy DB Ongoing Available

\$ 50,352	Net available ongoing funds after 6% reserves
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Proposed Budget:

Proposed Budget - One-time Transfers	
\$ 500,000	Transportation Fund
(200,000)	Community Schools
\$ 300,000	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
4,700,000	One-Time Staffing
\$ 4,700,000	Total One-Time Expenditures

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 2016-17 includes the reserves necessary for multi-year employee contracts, required GAAP reserves, warehouse inventory, and unspent funds carried over from the prior fiscal year. The unused 2014-15 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 2012-13	Audited Actual 2013-14	Audited Budget 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Restricted	\$4,524,940	\$3,244,933	\$3,218,579	\$3,710,174	\$0
TABOR Reserve	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589
Contingency Reserve	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589
Other Restricted Reserves ¹	495,768	799,078	1,076,498	690,397	670,000
Unrestricted	6,272,988	7,285,133	4,278,614	6,551,160	5,267,110
Total GAAP Fund Balance	\$24,985,178	\$25,125,334	\$23,140,843	\$26,275,773	\$22,222,288

¹ Other Restricted Reserves include the Warehouse Inventory Reserves and Multi-year Contract Reserves.



General Operating Fund (continued)

Revenue Assumptions

BVSD receives revenues from local and state sources. The majority of this revenue is from the Colorado Public School Finance Act of 1994. The total amount of revenue attributable to the SFA is a computation resulting in funding from a combination of property tax, specific ownership tax, and state aid.

The SFA funding for BVSD of \$7,351 per funded pupil is \$147 more per pupil funding as compared to 2015-16 Revised budgeted 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 2016-17, total enrollment base, including preschool, is projected to be 29,896.6. 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 29,896.6 times the per pupil funding of \$7,351 (slightly rounded), or \$219,769,907. A separately calculated "hold harmless" amount of \$241,184 is also included in SFA revenues for 2016-17 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.

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. This tax levy is separate from the taxes levied by the district for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the district will receive \$218,357,010 in local property taxes for funding operations in 2016-17.

School Finance Act Total Program Funding	\$ 219,769,907
Minus: State Finance Act Funding ¹	(61,584,868)
Equalized Specific Ownership Tax ¹	<u>(7,360,522)</u>
School Finance Act Local Property Tax Amount	\$ 150,824,517
Plus: Override Elections:	
	1991 \$ 7,062,468
	1998 10,600,000
	2002 15,000,000
	2010 <u>34,870,025</u>
Total Override Elections	\$ 67,532,493
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²	\$218,357,010

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.



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

- 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 \$214K.
- Interest income is not expected to rebound and is projected remain at \$20K.
- Indirect Cost Reimbursement is expected to decrease by \$145K to \$510K in the Proposed budget.
- Services provided to charters are contractual obligations paid by five charter schools for services in special education, information technology, business services, and district general administration. A decrease of \$105K is projected for the Proposed Budget due to re-negotiated agreements.

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 2016-17 is \$61,826,052, which includes \$241K 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 Proficiency programs, and the READ Act. Revenues for this category are projected to have a slight increase of \$100K.
- State Categorical Reimbursement Revenue

	Audited Actual 2012-13	Audited Actual 2013-14	Audited Actual 2014-15	Revised Budget 2015-16	Proposed Budget 2016-17
Vocational Education	\$1,185,965	\$1,014,120	\$1,193,205	\$1,241,544	\$1,241,544
Special Education	4,743,343	5,306,751	5,285,899	5,528,836	5,628,836
ARRA State Stabilization	-	-	-	-	-
READ Act	-	328,088	747,836	600,595	600,595
ELPA	314,696	273,212	1,009,685	1,043,660	1,043,660
Talented & Gifted	274,725	273,555	281,743	283,866	283,866
TOTAL	\$6,518,729	\$7,195,726	\$8,518,368	\$8,698,501	\$8,798,501



General Operating Fund (continued)

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2015-16 third quarter estimated actual expenditures, except as noted in the 2016-17 "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.

- Employee Salaries - Base budget salary projections for 2016-17 contain an overall increase of \$4.7M in compensation for all staff in employee groups paid from the General Operating Fund. 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 (\$2.5M), COLA increase of 1.2 percent (\$2.2M), horizontal lane movement for eligible employees (\$0.8M) and attrition savings (\$0.8M).
- Employee Benefits – Combined, fixed and variable benefits will increase by \$2.2M. Variable benefits will increase with a 0.5 percent increase in the district paid PERA benefit (\$1.2M), variable benefits related to step and COLA compensation increases (\$1.0M). There was no increase in health and dental in 2016-17. 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 2016-17 blended rate of 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, 2017 (19.15% to 19.65%) and to account for historical pre-tax contributions by employees. Individual medical and dental benefits are projected to stay flat at \$6,252 and \$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" within this Introductory Section. 2015-16 one-time and carryover expenses totaling \$3.7M were removed for this year's budget. Ongoing expenses for this category will increase by \$74K from prior year and is comprised of an increase to Success Effect work (\$855K), decrease to textbook materials (\$801K), decrease of unemployment expense (\$150K), increase in utilities (\$300K), increase in an internal service credits (\$223K) along with additional other fees, contracts & services (\$99K).
- Budget Items not Approved – Over \$16.0M 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:

○ Classroom Staffing –	\$4.9M
○ Full Day Kindergarten –	\$3.9M
○ School Cut Restoration –	\$3.2M
○ Elementary Level Social Emotional Support –	\$2.6M
○ Operational Staff and Materials –	\$0.9M
○ School Operational Materials -	\$0.3M



General Operating Fund (continued)

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, \$39K for charter enrollment and \$550K for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$5.9M. The Risk Management Fund will increase ongoing by \$977K from the prior year due to an increase in workers' compensation expenses. The Capital Reserve Fund will be reduced by a \$70K one time transfer in 2015-16.

The General Operating Fund will transfer \$3.8M to the Preschool Fund to cover fully expanded operations as outlined per the Early Childhood Expansion plan and will include funding for steps, COLA and PERA increases.

The Colorado Preschool Program Fund transfer of \$1.7M reflects the increase in per pupil funding from 2015-16 and the removal of additional one-time slots allocated in the prior year.

The Technology Fund transfer will slightly decrease by \$144K from the prior year due to the removal of a one-time transfer of \$150K in 2015-16.

The Transportation Fund transfer will increase net by \$192K from the prior year. This includes a removal of a transfer of one-time of \$181K for a GPS system. The general fund transfer into this fund is for steps, COLA and PERA increases. Included in the transfer again is a one-time transfer of \$500K.

The Athletics Fund transfer decreased slightly by \$3K to \$2.0M to account for removing a one-time transfer from 2015-16 of \$16K. The fund did receive an increase for COLA and PERA increases.

The transfer from the Community Schools Fund decreased in 2016-17 from the prior year by \$400K for General Operating Fund support.

The additional transfer of \$175K to the Food Service fund is an increase over the prior year and is to account for 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 2016-17 Proposed Budget transfer has increased by \$313K from the 2015-16 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 decrease \$105K from 2015-16 due to a re-negotiated agreement. (Contracted services include, in part: special education, information technology, business services, and district general administration.)



General Operating Fund (continued)

Budget Adjustment Plan

The 2016-17 Proposed Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2015-16 Revised Adopted Budget to the current year budget.

All Program Areas		
Provides \$2.5M and \$2.2M increases in step & COLA raises respectively, \$1.0M for variable benefits related to step and COLA raises, \$1.2M for a 0.5 percent increase in January 2016 in the employer paid PERA rate, \$0.8M for Horizontal Lane Changes and an estimated \$0.8M in savings in salaries and benefits from the turnover of senior staff.		
		Dept
Regular Instruction		
Remove 2014-15 School Resource Allocation Carryover	\$ (400,000)	All Schools
Remove 2014-15 School Textbook Carryover	(807,612)	All Schools
Remove 2014-15 School Carryover	(21,296)	All Schools
Remove 2014-15 READ ACT Literacy Carryover	(306,715)	District Wide
Subtotal Changes In Carryover Funds	\$ (1,535,623)	
Remove Ongoing Textbook	\$ (801,525)	District Wide
Add Ongoing School Resource Allocation for Student Growth	49,000	All Schools
Add Ongoing ELD Materials - Success Effect	400,000	District Wide
Ongoing Regular Instruction Staffing	(1,900,000)	All Schools
Subtotal Changes In Ongoing Funding	\$ (2,252,525)	
Remove 2015-16 One-time Staffing Resources	(1,012,044)	All Schools
Remove 2015-16 One-time Staffing Resources	(1,971,450)	All Schools
Add One-time Staffing Resources for Growth	834,200	All Schools
Add 2016-17 One-time Staffing Resources	1,971,450	All Schools
Add 2016-17 One-time Staffing Resources	1,900,000	All Schools
Subtotal Changes in One-Time Funding	\$ 1,722,156	
Regular Instruction Total	\$ (2,065,992)	
Student Support Services		
Remove 2014-15 Medicaid Program Carryover	(1,141,311)	Nursing Services
Subtotal Changes In Carryover Funds	\$ (1,141,311)	
Student Support Services Total	\$ (1,141,311)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Special Instruction		
Remove 2015-16 One-time Payment	\$ (40,000)	Special Education
Subtotal Changes in One-Time Funding	\$ (40,000)	
Special Instruction Total	\$ (40,000)	
Instructional Support Programs		
Remove 2015-16 One-Time Staffing Resources	\$ (71,085)	District-Wide
Subtotal Changes in One-Time Funding	\$ (71,085)	
District-Wide Services/Central Administration		
Remove 2014-15 Teacher Professional Development Carryover	\$ (350,000)	District-Wide
Remove 2014-15 Board of Education Carryover	(27,702)	Departments
Remove 2014-15 Department Carryover	(655,538)	Departments
Subtotal Changes In Carryover Funds	\$ (1,033,240)	
Remove Ongoing Unemployment Expense	(150,000)	District-Wide
Add Ongoing Success Effect Initiatives	600,000	District-Wide
Add Ongoing Utility Rate Increases	300,000	District-Wide
Add Ongoing Fees, Contracts & Services	49,724	District-Wide
Subtotal Changes in Ongoing Funding	\$ 799,724	
Remove 2015-16 One-Time District Wide Staffing Resources	(96,113)	District-Wide
Remove 2015-16 One-time Supplies, Fees, Contracts & Services	(192,120)	District-Wide
Subtotal Changes in One-Time Funding	\$ (238,233)	
District-Wide Services/Central Administration Total	\$ (471,749)	
All Program Areas Total		
	\$ 3,109,863	



General Operating Fund (continued)

Summary of Changes in FTE

2015-16 REVISED BUDGET 2,714.267 FTE

ADMINISTRATION CHANGES

635 DISTRICT-WIDE INSTRUCTION	<u>Change</u>	(0.600)
Remove Onetime - Admin on Special Assignment	(0.600)	
643 ENVIRONMENTAL SERVICES	<u>Change</u>	6.750
Add Ongoing - Custodians	6.750	
688 BUDGET SERVICES	<u>Change</u>	0.250
Budget Reorganization - Medicaid Analyst	0.250	
690 FINANCE & ACCOUNTING	<u>Change</u>	(1.000)
Budget Reorganization - Medicaid Accounting Assistant	(1.000)	

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)	5.400
---	--------------

SCHOOL CHANGES

	<u>Change</u>	
Staffing Formula - Elementary Teachers	5.270	
Staffing Formula - Middle School Teachers	1.350	
Staffing Formula - High School Teachers	2.770	
Staffing Formula - Elementary Paras	0.545	
Staffing Formula - Middle School Paras	0.084	
Staffing Formula - High School Paras	0.138	
Principal - Erie K-8	0.500	
Special Education - Elementary Level Teacher	0.200	
Special Education - Middle Level Teacher	(0.500)	
Special Education - Paras	3.834	
Budget Cut Redistribution - School Target 1 - FTE and SRA Redistribution	(0.206)	

SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	13.985
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TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	19.385
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2016-17 PROPOSED BUDGET 2,733.652 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 million bond program approved by voters in November 2014. 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 million 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?

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 schools 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.



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, the district is in the early stages of planning and preparation of detailed project lists. A new school is being built through the bond. Erie K-8 plan is to open beginning 2017-18. In preparation, the district has hired a new principal at a .50 FTE to begin work in the 2016-17 fiscal year.

Capital Reserve

Projects identified in the Capital Reserve Fund will result in a positive impact on the operating budget as these projects primarily replace or repair older and more inefficient equipment or materials with products with higher efficiency ratings or new products that will lead to less need for upkeep. It is expected that the savings in maintenance and utility costs will balance out as a result of increasing utility rates and the transfer of work to continue upkeep on the district facilities and grounds that have increased in size as a result of the 2006 Bond Program.

In the 2016-17 budget is the white fleet vehicle lease agreement and the yellow bus lease purchase. These new lease of vehicles and lease purchase will replace inefficient old vehicles and buses from maintenance and operations. This will impact the general fund in the next few years with savings in fuel costs and maintenance and repairs on the older vehicles and buses. These vehicles and buses will no longer require the maintenance and will result in savings.



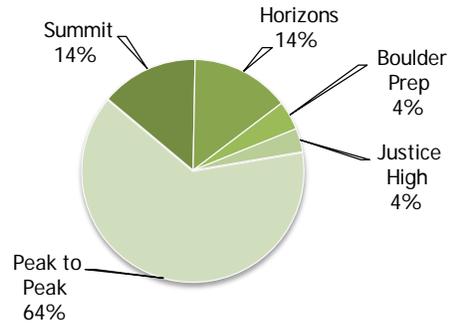
Charter School Fund

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



	2016-17 Summit Budget	2016-17 Horizons Budget	2016-17 Boulder Prep Budget	2016-17 Justice High Budget	2016-17 Peak to Peak Budget
BEGINNING BALANCE	\$ 620,697	\$ 689,633	\$ 190,759	\$ 152,320	\$ 2,984,931
REVENUE:					
Per-Pupil Funding:	\$ 2,594,903	\$ 2,447,148	\$ 771,855	\$ 588,080	\$ 10,400,194
Override Election Revenue	799,836	788,544	236,469	93,794	3,285,723
Other State Revenue	27,909	74,036	23,556	17,948	329,438
Misc. Revenue and Fees	83,200	240,900	-	-	1,925,774
CDE Capital Construction:	44,944	42,461	28,010	20,371	349,447
TOTAL REVENUE	\$ 3,550,792	\$ 3,593,089	\$ 1,059,890	\$ 720,193	\$ 16,290,576
TOTAL RESOURCES	\$ 4,171,489	\$ 4,282,722	\$ 1,250,649	\$ 872,513	\$ 19,275,507
Personnel	2,319,121	2,518,886	672,000	350,912	10,383,297
Purchased Services	86,801	151,049	28,000	55,000	2,315,165
Purchased Services from the District	749,092	674,883	219,921	175,872	1,820,009
Supplies	113,775	73,900	67,000	80,000	1,260,451
Property and Other Uses	240,278	145,250	60,000	189,123	-
TOTAL EXPENDITURES:	\$ 3,509,067	\$ 3,563,968	\$ 1,046,921	\$ 850,907	\$ 15,778,922
EMERGENCY RESERVE	\$ 105,774	\$ 100,566	\$ 31,797	\$ 21,606	\$ 488,717
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,614,841	\$ 3,664,534	\$ 1,078,718	\$ 872,513	\$ 16,267,639
ENDING BALANCE	\$ 556,648	\$ 618,188	\$ 171,931	\$ -	\$ 3,007,868
PROJECTED ENROLLMENT:	Summit 353.0	Horizons 332.9	Boulder Prep 105.0	Justice High 80.0	Peak to Peak 1,414.8



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 2016-17 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 2016-17 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 2016-17 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, 2015, 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.

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

The 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.

The district's residents, 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. Boulder County, where the school district is centered, is roughly twenty miles northwest of Denver. 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, Level 3 Communications, numerous federal research laboratories, and other smaller software, research, manufacturing, and pharmaceutical firms.

The district 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; a dynamic, student-centered inclusive learning community designed to enrich and support home school education; English as a Second Language education; 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. The district continually strives 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 achievement.



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. BVSD is constantly monitoring business environmental factors such as inflation, tax collection rates, and state legislation as it examines 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 2016-17 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 2016 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 8, 2015. The calendar outlines the following steps:

Planning Governor Hickenlooper's 2016-17 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 1.8 percent. After allowing the negative factor to increase by \$50M, to an estimated \$905M, net statewide average per pupil funding increased 1.4 percent to \$7,398. The state budget included a total of \$301M additional dollars for K-12 enrollment and inflation. Although statewide revenue assumptions for local property taxes generated an additional \$72M, those dollars were not targeted for a buy down of the negative factor. Instead, Governor Hickenlooper proposed to sweep the funds to "avoid deeper cuts" to K-12 education.

The impact to BVSD was projected at a funding increase of \$4.7M. During the 2016 legislative session, funding was adjusted downward from this original proposal as the final inflation rate was determined to be 1.2 percent, however the increase to the negative factor was not implemented. Although there was a significant increase in assessed valuation in 2015, which will generate additional local dollars for the school finance act, these resources provided the ability for the state to backfill its investment in K-12 education rather than increase it. The district's mill levy override is projected to grow by \$1.1M as it tracks to the 25 percent of total program funding limit authorized by voters in 2010. These resources allow for the mitigation of BVSD's cost growth.

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

- Two public budget worksessions with the Board of Education
- Three board of education meetings with specific budget agenda topics
- Numerous meetings with the District Accountability Committee, District Parent Council, and District Leadership Team



Budget Development Process (continued)

These meetings provided many 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 2016-17 budget. Additional opportunities for input are available at the regularly scheduled Board of Education meetings prior to budget adoption.

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.bvdsd.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 February 16 and April 19, 2016. The board discussed budget development priorities and reviewed the assumptions and projections for 2016-17.

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 on April 26, 2016.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, a 1.2 percent cost of living adjustment, savings from senior staff turnover, no 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, including formative assessments, staff professional development and student learning materials. Further details are included in the "Budget Adjustment Plan" in the Introductory Section of this document.

Budget Adoption After the presentation of the 2016-17 Proposed Budget on May 24, 2016, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2016-17 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 2015-16 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.

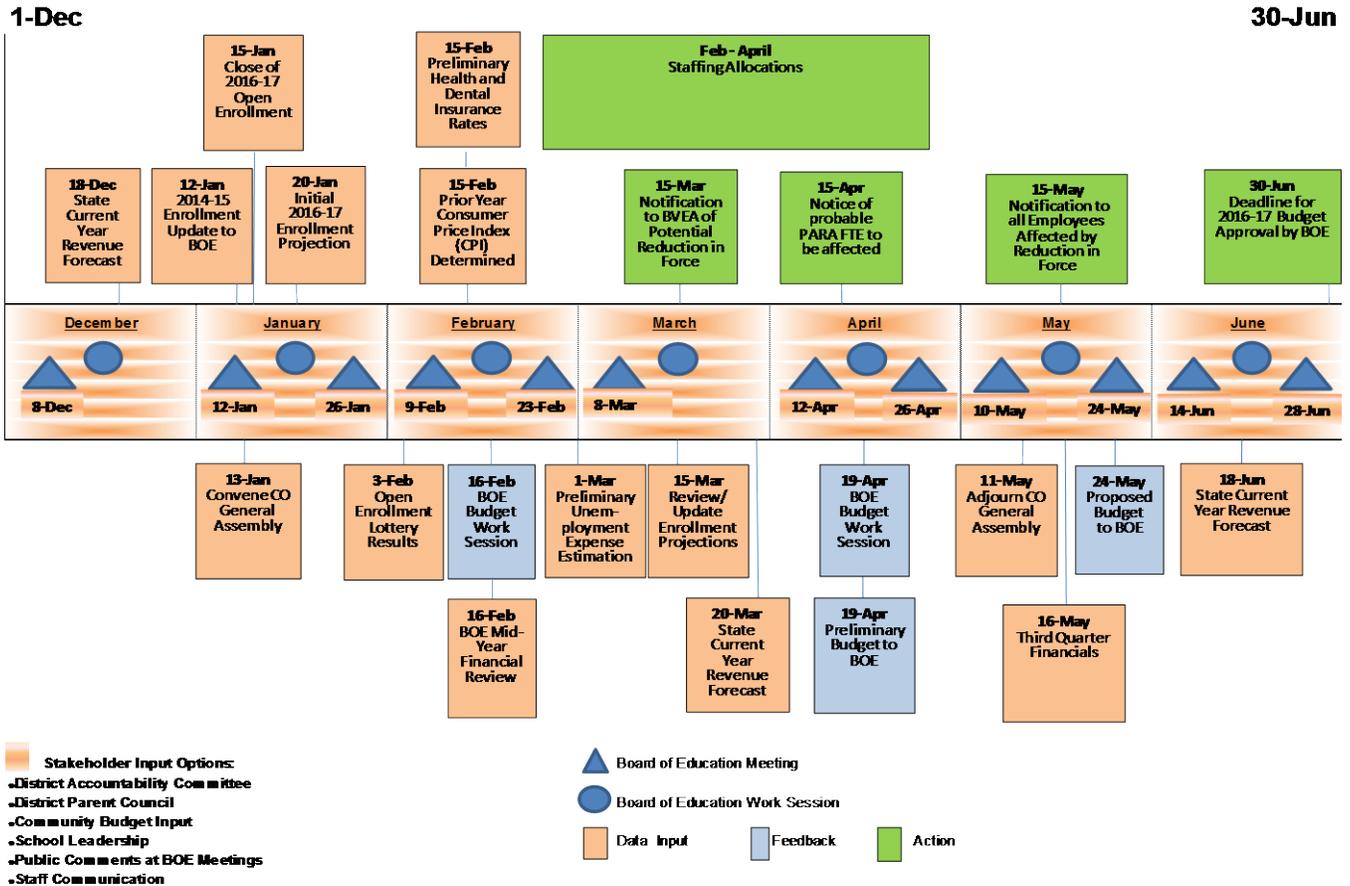
Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

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



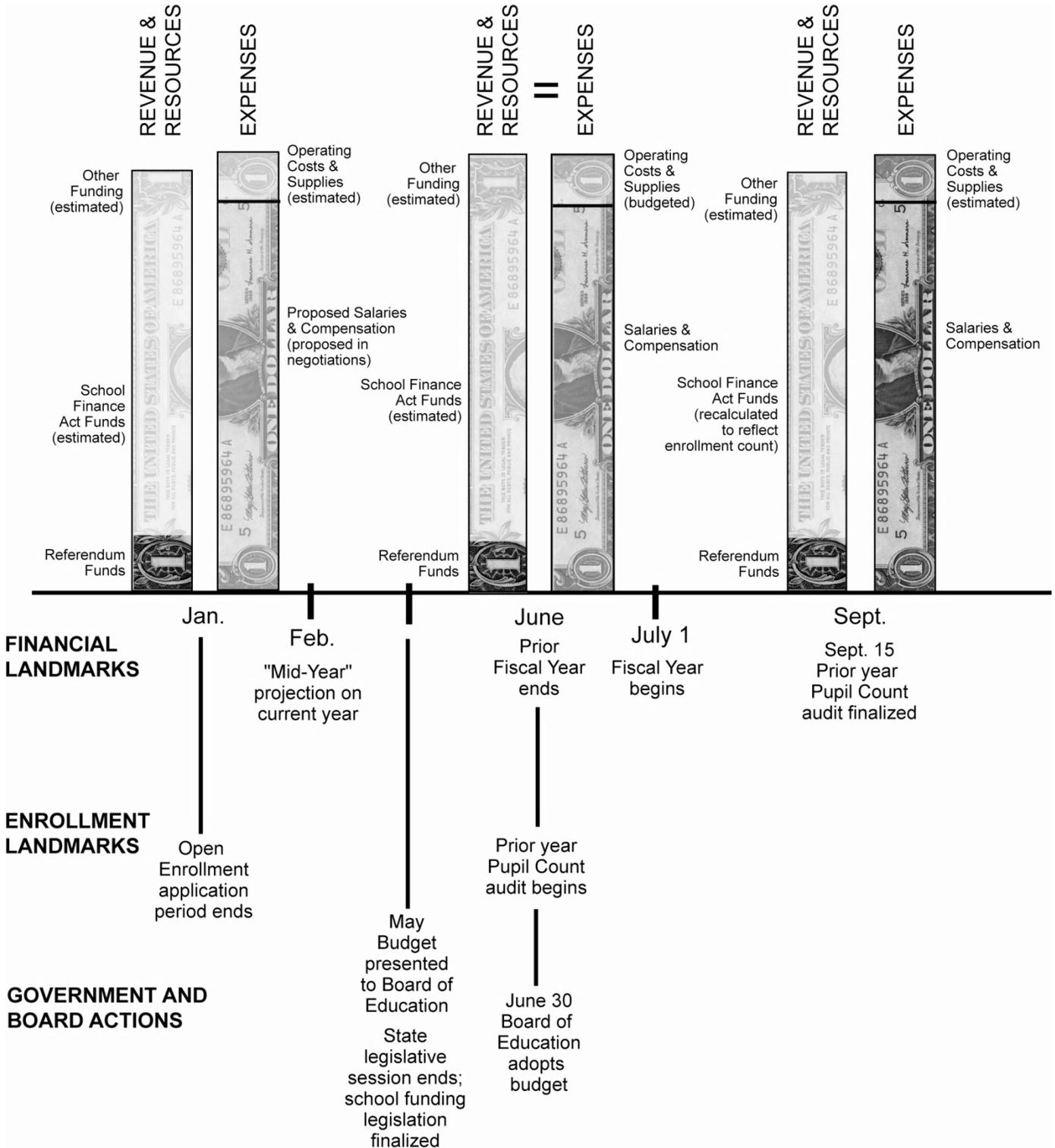
Budget Development Process (continued)

2016-17 Budget Development Process Milestones



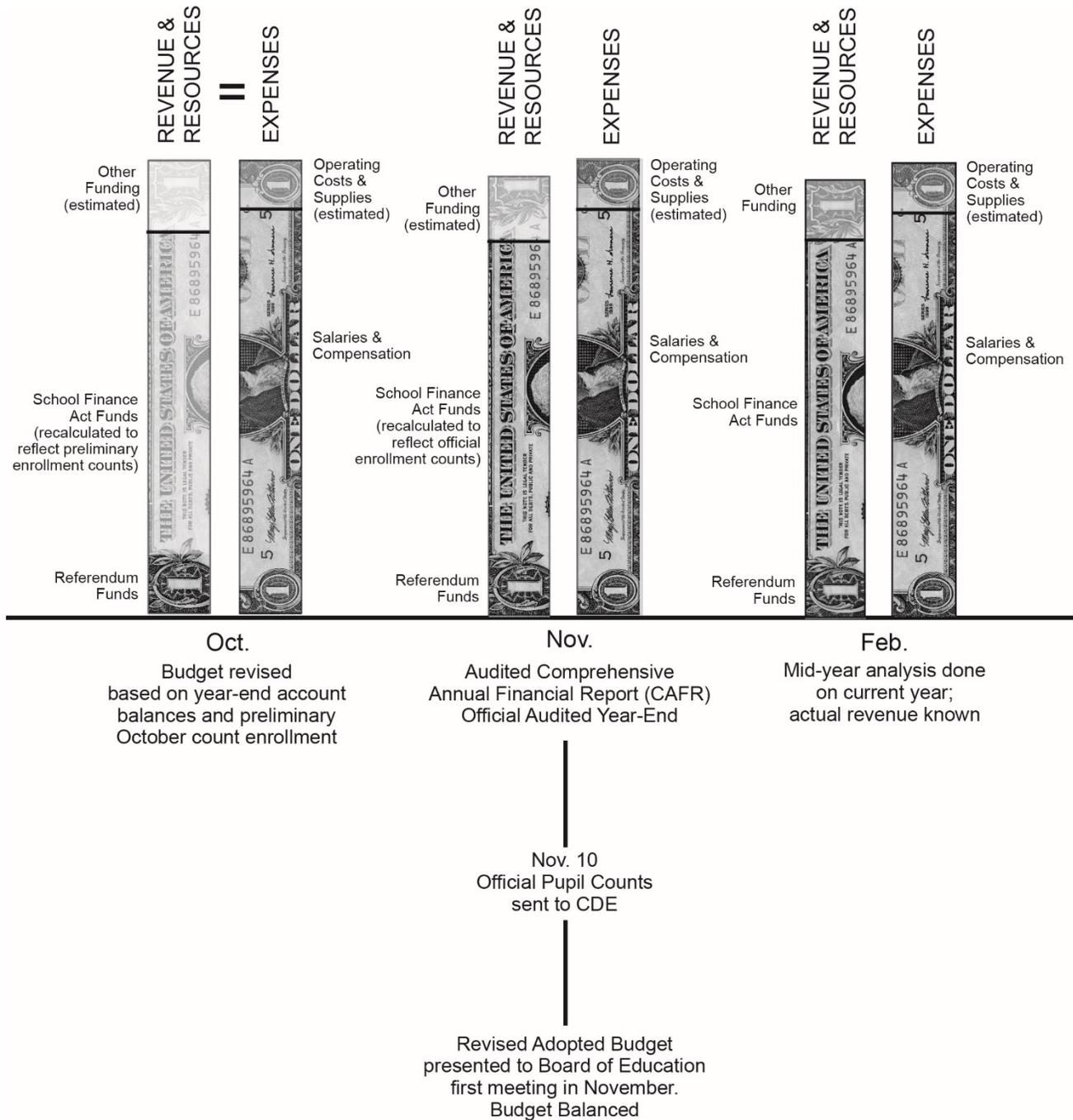


Budget Development Timeline





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 2016-17 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 budget development process allows the district decision makers to align budget choices to the desired outcome of student success.



Goals and Strategies – 2013-2018

Beginning in November 2012, the seven members of the Boulder Valley Board of Education and Superintendent Bruce Messinger 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.

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.



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 2016-17 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 2016-17 “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 2016-17 Proposed Budget contains base ongoing funding additions, prior year one-time expenditures removed, and new one-time budget expenditures added. \$1.0M of strategic plan development support in the 2016-17 Proposed Budget has been added as 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.

- Investment in New Textbooks/Instructional Materials – support student 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.
- Technology Fund – maintain and expand instructional and operational application of technology including hardware, professional development, and software.
- Athletics Fund – 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 - this position was created and works toward building collaborative relationships between schools, families, and the community to support the achievement, success, and well-being of every child.
- New data warehouse, visualization tool and staff 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 Fund – support program implementation as well as special needs assistance and access to 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 and Leveled Literacy Intervention at the elementary grades.
- Summer and After-School Programs – enrichment and intervention programs for students to increase student success.
- Professional Development – By fueling learning, discovery, and advancement in all of our employees, the district will inspire a collaborative culture of growth for all. Through the implementation of a new professional development department, we will create new strategies and improve practices that ensure excellence and equity for every student.

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

- Truancy Services – funding for attendance advocate staff.
- Building for Student Success – capital investment through the capital construction plan and facilities master plan remodeling and construction of facilities to create innovative learning spaces that are safe, clean, and healthy.
- Positive Behavior Support (PBS) – decision-making frameworks and strategies for school staff, parents, students, and their communities about their attitudes and behaviors consistent with those values.
- Multi-Tiered System 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.

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 2016-17 Proposed Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates “emergency reserves” of three percent of total government spending.

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



Basis of Budgeting and Accounting (continued)

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, 2015, 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 2016, district staff will request authorization from the board to borrow an amount similar to that of 2015-16 from this program for the second half of the 2016-17 fiscal year. All funds will be repaid to the State Treasury by June 30, 2017.

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, 2015, 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 2016-17 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 20 active funds in total, each identified within their type (Operating Funds, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Fund, Internal Service Funds, and Fiduciary Funds) including the General Operating Fund.

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

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

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

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

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

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

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

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

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



Type and Description of Funds (continued)

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

29 - Colorado Preschool Program Fund: This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program.

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.

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

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

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

41 – 2006 Building Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the issuance of long-term debt. (All projects associated with this fund were completed at the end of the 2014-15 fiscal year.)

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

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

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



Type and Description of Funds (continued)

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

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

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

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

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

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



Definition of Account Code Structure

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

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:

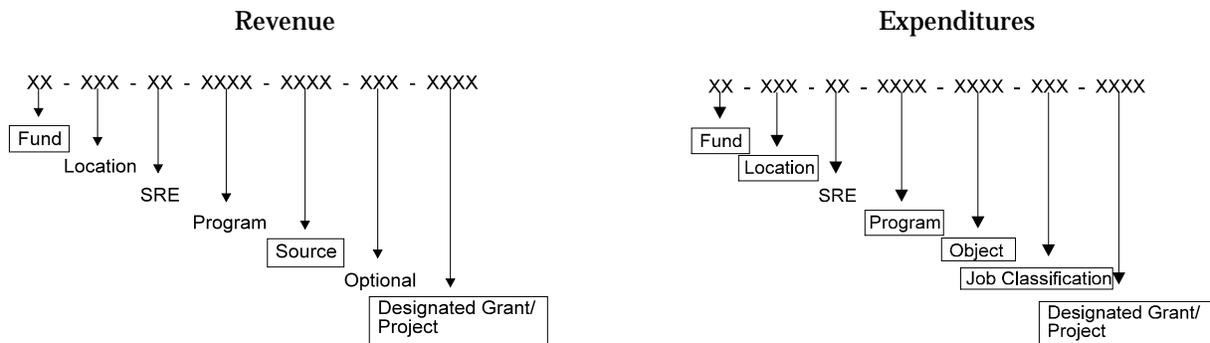
Revenue Dimensions

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

Facilities

Schools

- 29 Elementary Schools
 - 3 K-8 Schools (Aspen Creek, Eldorado, Monarch)
 - 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)
 - 1 Home School Instruction-Lead Program (Boulder Explore)
- 56 Total Schools

Programs and Administration Buildings

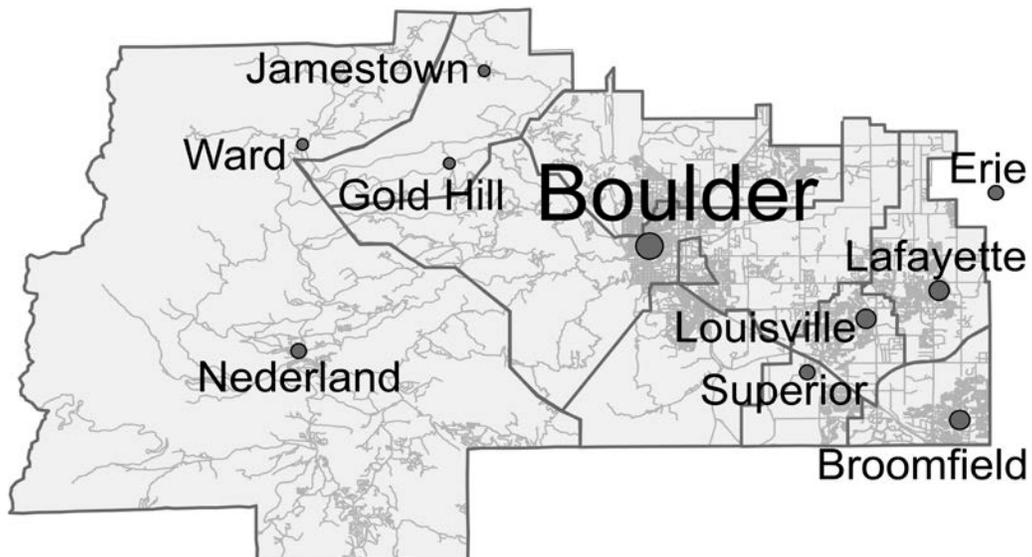
- 1 Technical Education Center
 - 1 Preschool Facility
 - 1 Education Center
 - 3 Bus Terminals (Lafayette, Boulder, Nederland)
 - 1 Multi-Use Building (Sombrero Marsh)
- 7 Total

Land/Buildings

The Boulder Valley School District owns almost 800 acres of prime Boulder and Broomfield County property and maintains seven artificial turf athletics fields and 58 buildings spanning over approximately 4.5 million square feet.

Communities

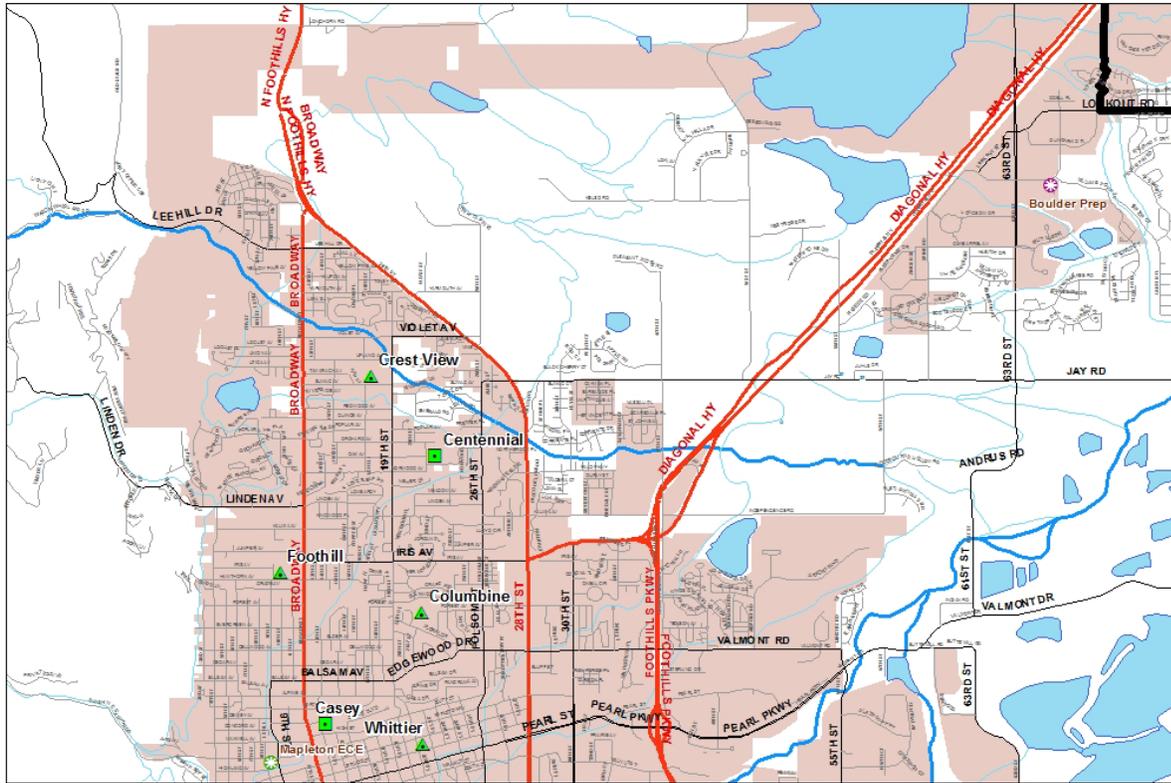
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area



Boulder Valley School District
BVSD SCHOOL FACILITIES
City of Boulder Detail

- ▲ High Elementary School
- High Middle School
- + High High School
- Charter
- Focus
- * Adult Education
- BVSD boundary
- Municipality
- Boulder
- Broomfield
- Erie
- Jamestown
- Louisville
- Nederland
- Superior
- Weld
- Streets
- Local street
- arterial
- Highway/Expressway



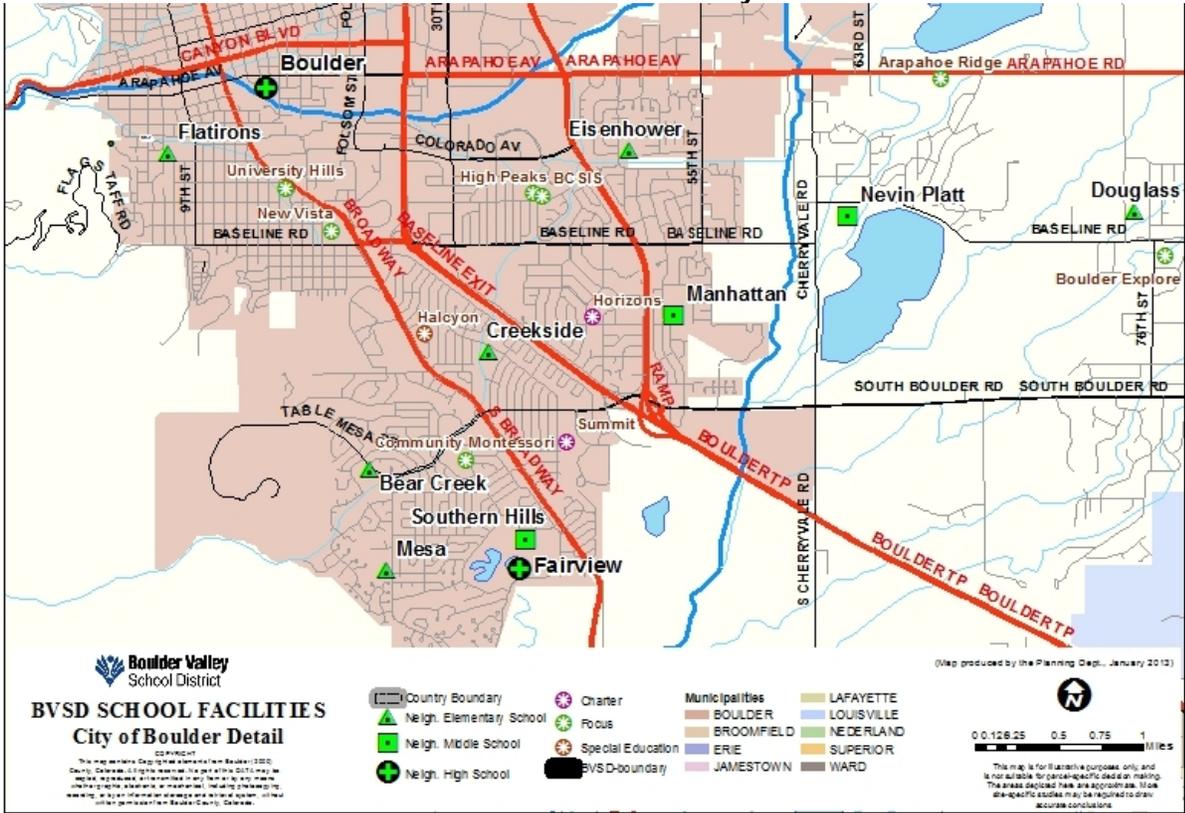
Crest View Elementary
 Centennial Middle
 Foothill Elementary
 Columbine Elementary
 Casey Middle
 Whittier Elementary

Boulder Preparatory High
 Heatherwood Elementary
 Mapleton Early Childhood Center



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

South Boulder County Area



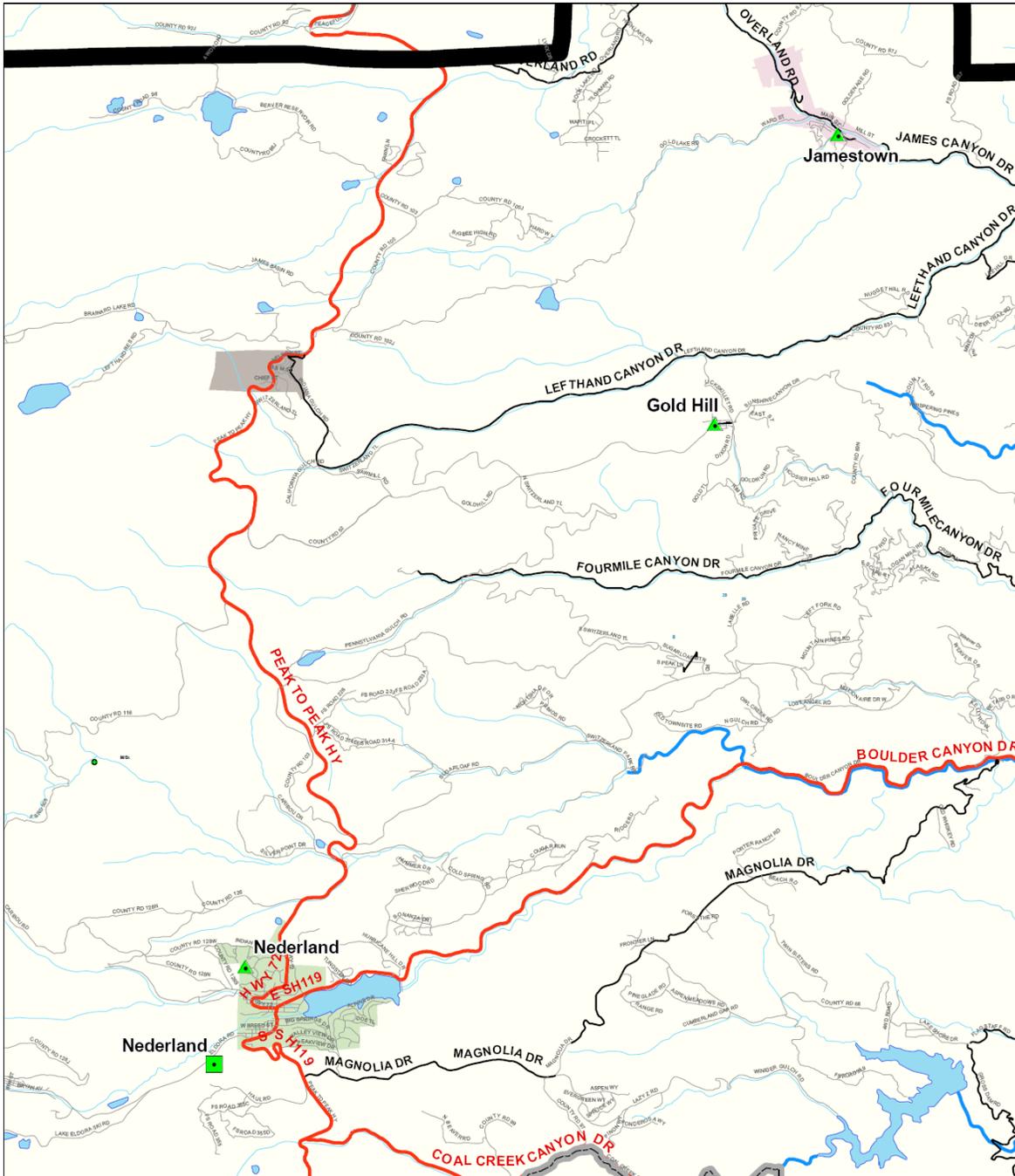
- Boulder High
- Flatirons Elementary
- University Hill Elementary
- New Vista High
- Halcyon Middle/Senior
- Creekside Elementary
- Community Montessori
- Summit Middle
- Southern Hills Middle
- Bear Creek Elementary
- Mesa Elementary
- Fairview High

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



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

Mountain Area



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



OUR SCHOOL DISTRICT

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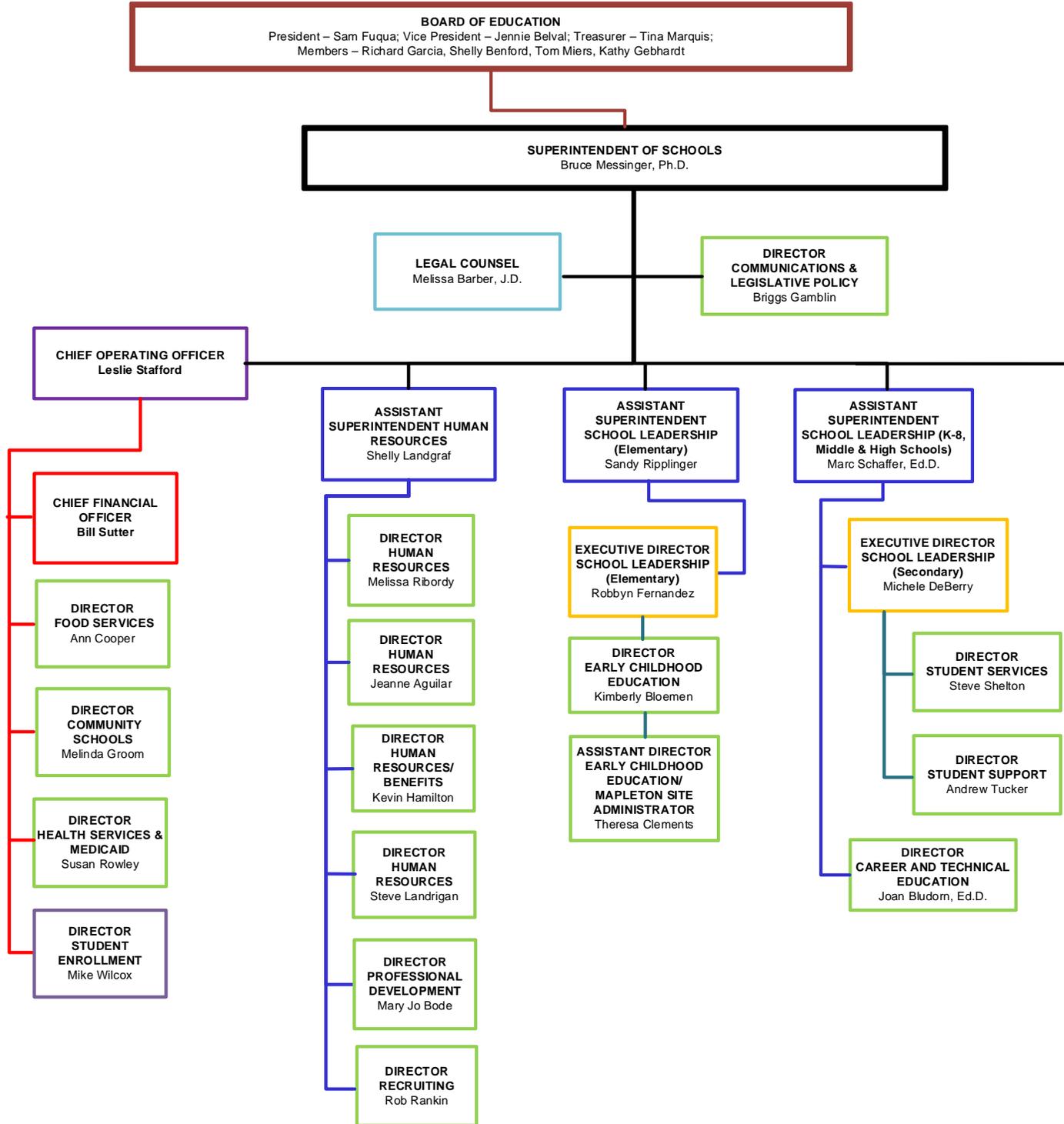
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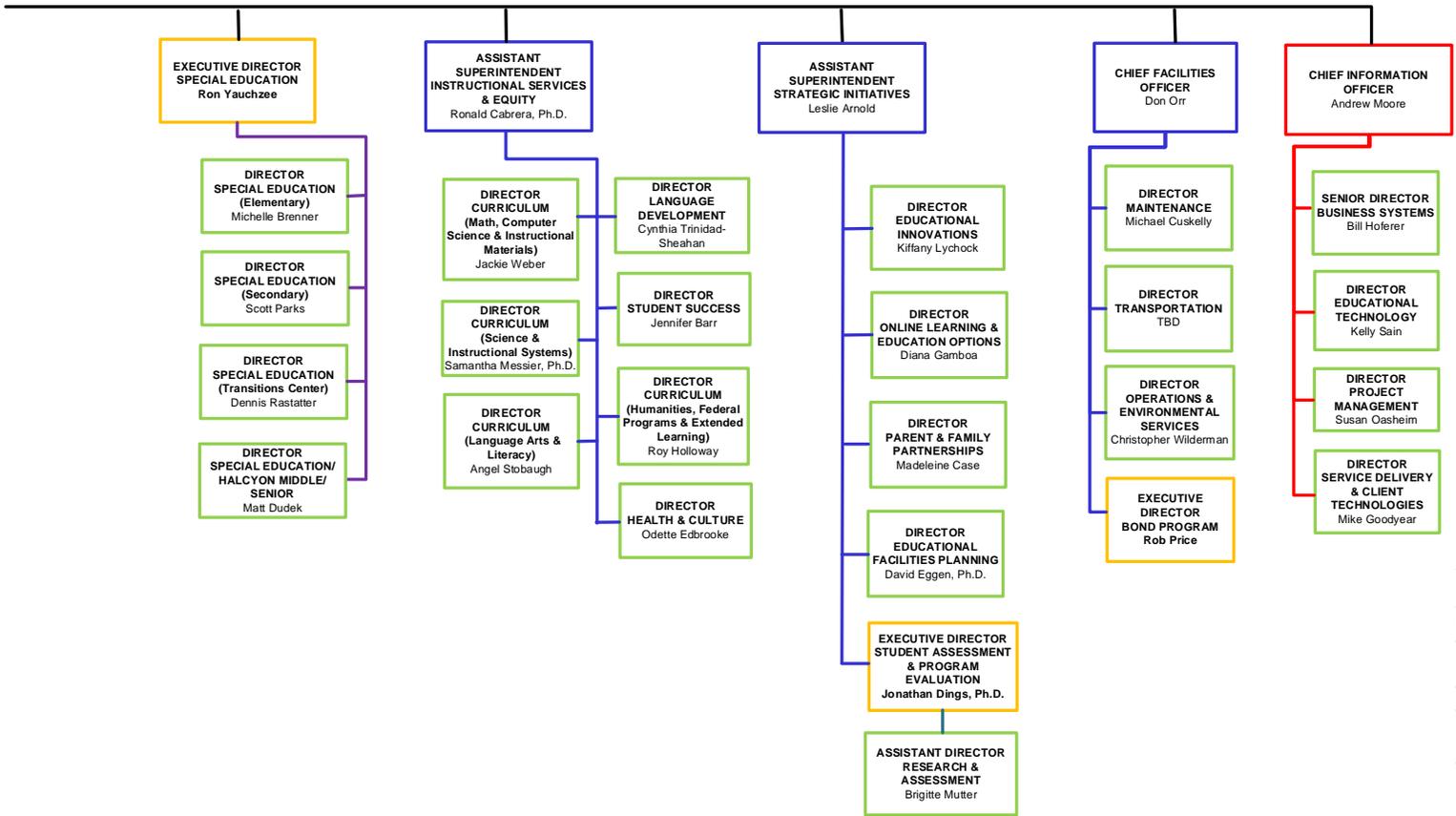


District Organization
 (As of July 1, 2016)





District Organization
 (As of July 1, 2016)



Organizational Section: *Our School District*



Organizational Structure and Operating Departments

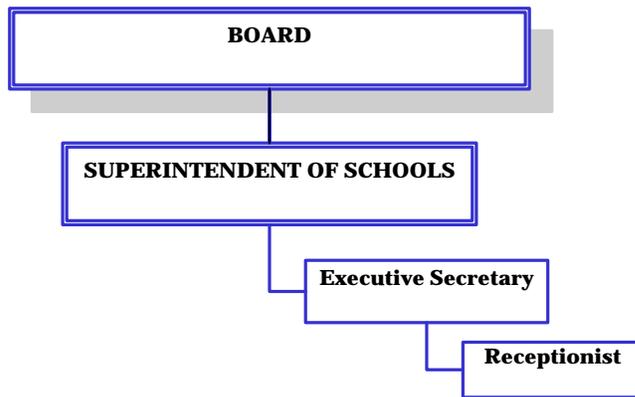
General Administration

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)

Superintendent: Bruce Messinger, Ph.D.

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.



District Organizational Operating Departments (continued)

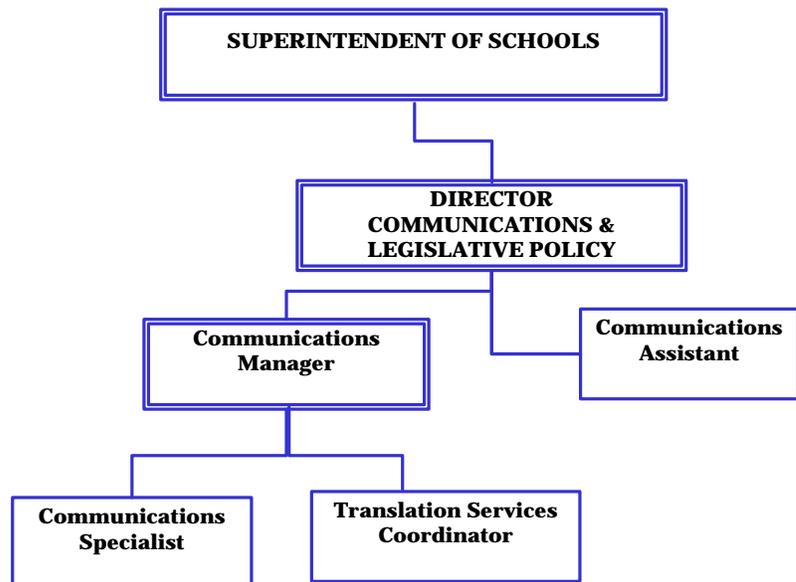
General Administration (continued)

COMMUNICATIONS & TRANSLATION (668)

Director of Communications & Legislative Policy: Briggs Gamblin

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.
- Direct BVSD state legislative policy through oversight of the district’s contract lobbyists in compliance with the annual BVSD legislative platform in collaboration with the district superintendent and the appointed school board legislative liaisons.
- Manage district brand and assist schools/departments in their co-branding efforts.
- Engage in genuine, constructive communications with diverse communities in various media.
- Work with Information Technology to maximize communications value of the BVSD website.
- Produce and deliver high quality education-based programming on public educational cable television station.
- Positively represent the district as the primary media contact for BVSD.
- Provide, as needed, written and verbal translation that is excellent and culturally proficient.



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

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

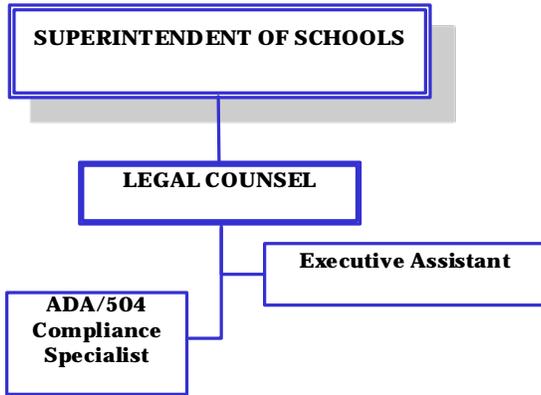


District Organizational Operating Departments (continued)

General Administration (continued)

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.



District Organizational Operating Departments (continued)

General Administration (continued)

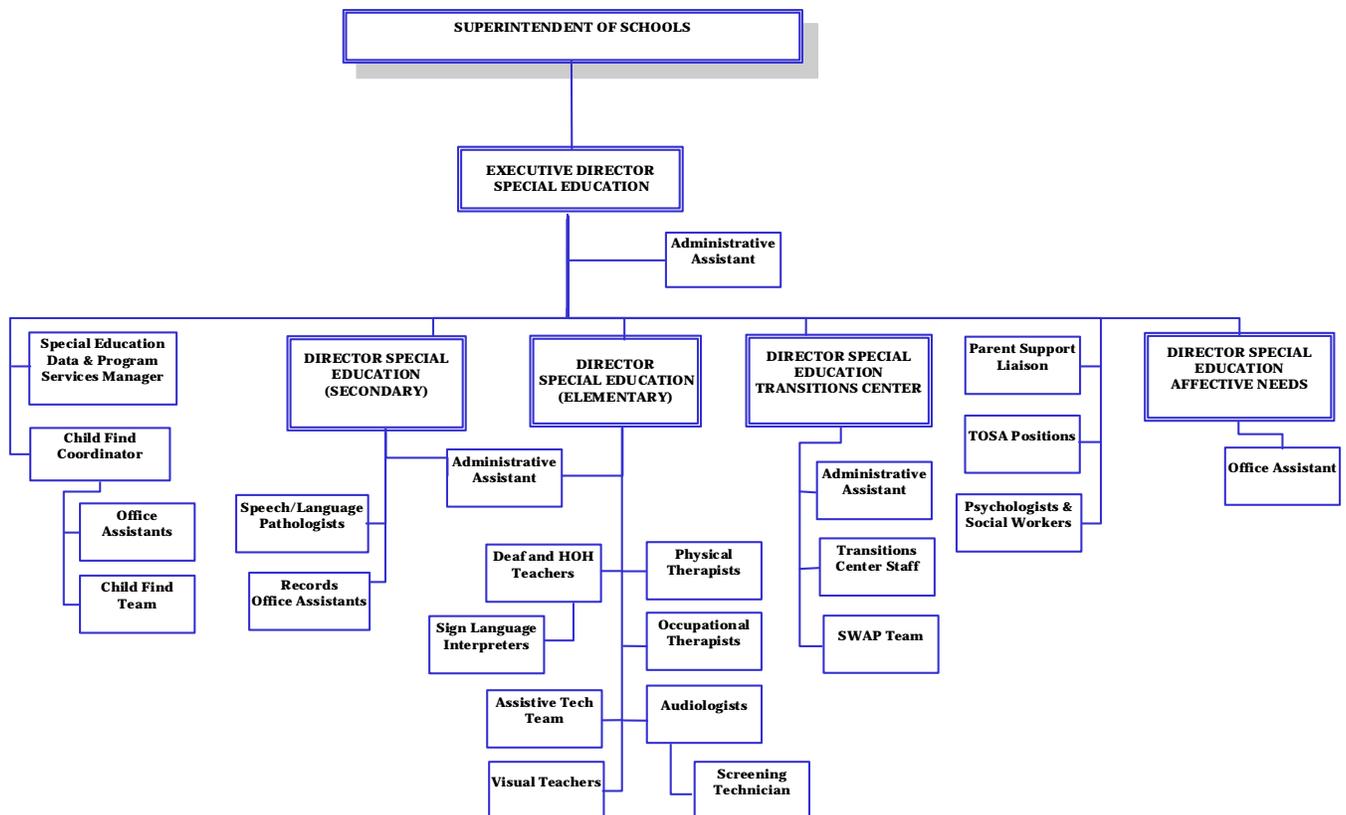
SPECIAL EDUCATION (611)

Department Head: *Executive Director of Special Education, Ron Yauchzee*

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

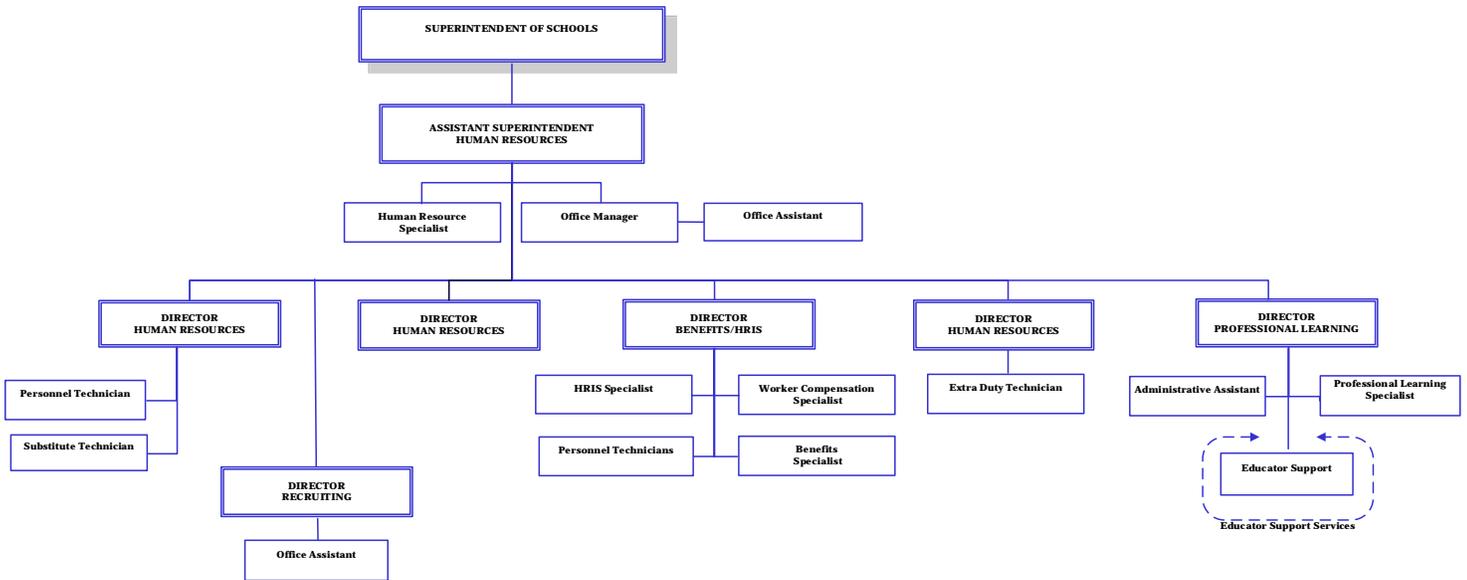
- The number of disabled and special needs students identified and served each year is approximately 3,000.
- Homebound instruction is provided for approximately 26 students per year.





District Organizational Operating Departments (continued)

Division of Human Resources





District Organizational Operating Departments (continued)

Division of Human Resources (continued)
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HUMAN RESOURCES (687)

Assistant Superintendent of Human Resources: Shelly Landgraf

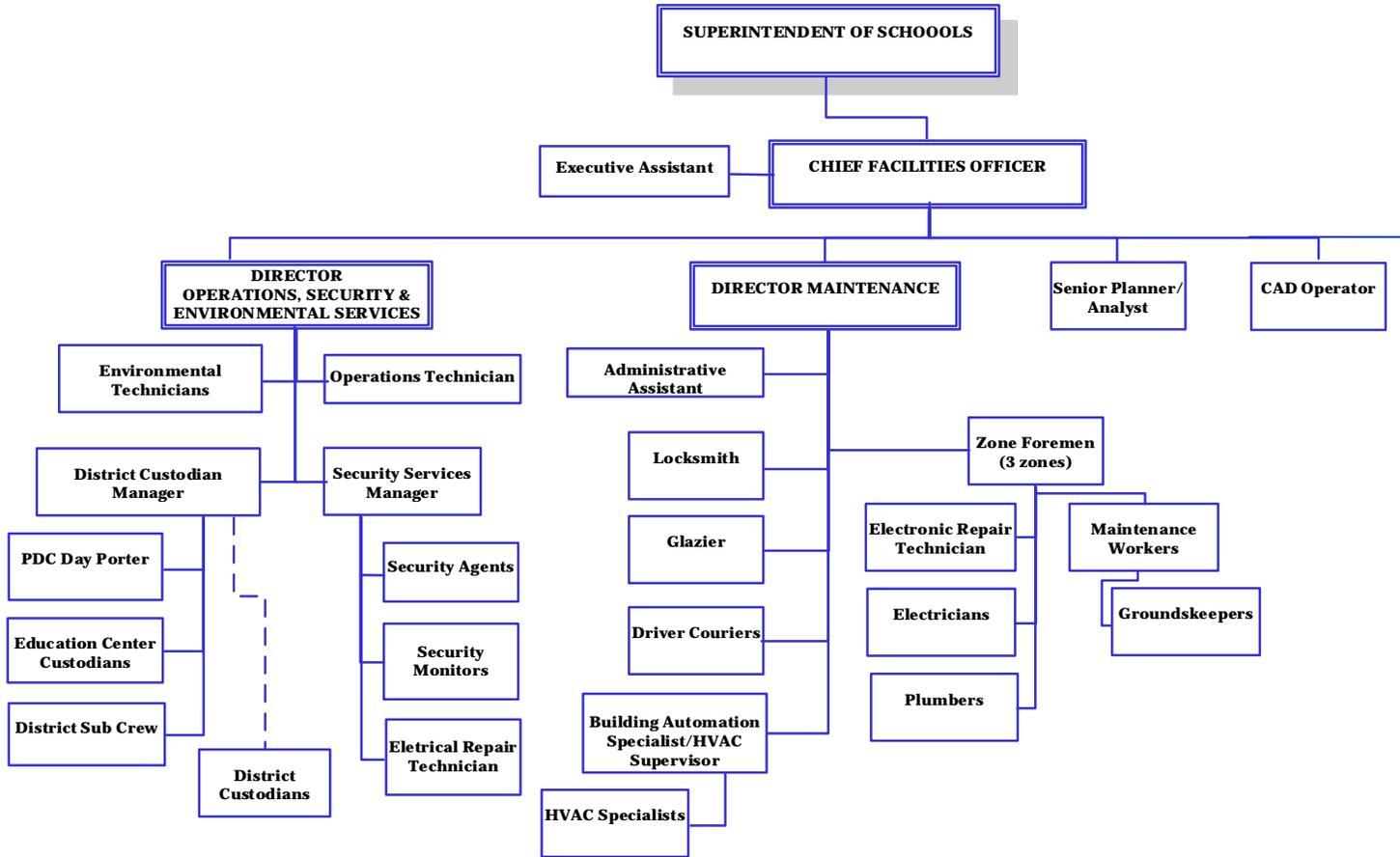
Purpose: The Human Resources Division provides personnel services for the Boulder Valley School District, including: recruitment, selection, hiring, staffing, procedures/policies, ongoing employee relations, contract negotiations, contract administration, and record keeping. In addition, leadership is 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)

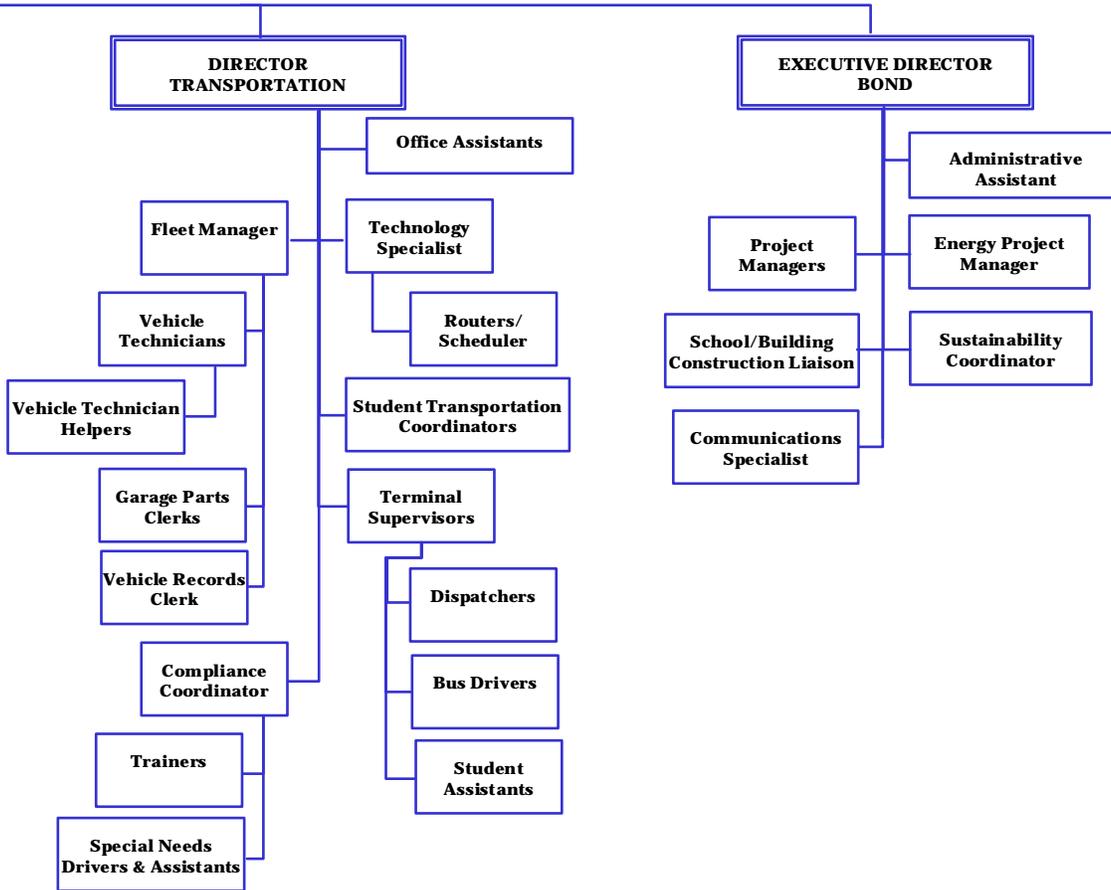
Division of Operational Services





District Organizational Operating Departments (continued)

Division of Operational Services (continued)





District Organizational Operating Departments (continued)

Division of Operational Services (continued)

DIVISION OF OPERATIONAL SERVICES (640)

Chief Facilities Officer: Don Orr

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)

Division of Operational Services (continued)

TRANSPORTATION (796)

Department Head: *Director of Transportation, Bob Young*

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	21,000
Total Student Transportation Miles:	2,345,358	2,389,904	2,400,000
Trips and Other Activities:	4,595	4,716	4,500
Total Activity trip Miles:	197,797	208,804	200,000
Sites Served:	70	70	70

BOND PROGRAM (644)

Department Head: *Director of Bond Program, Rob Price*

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.

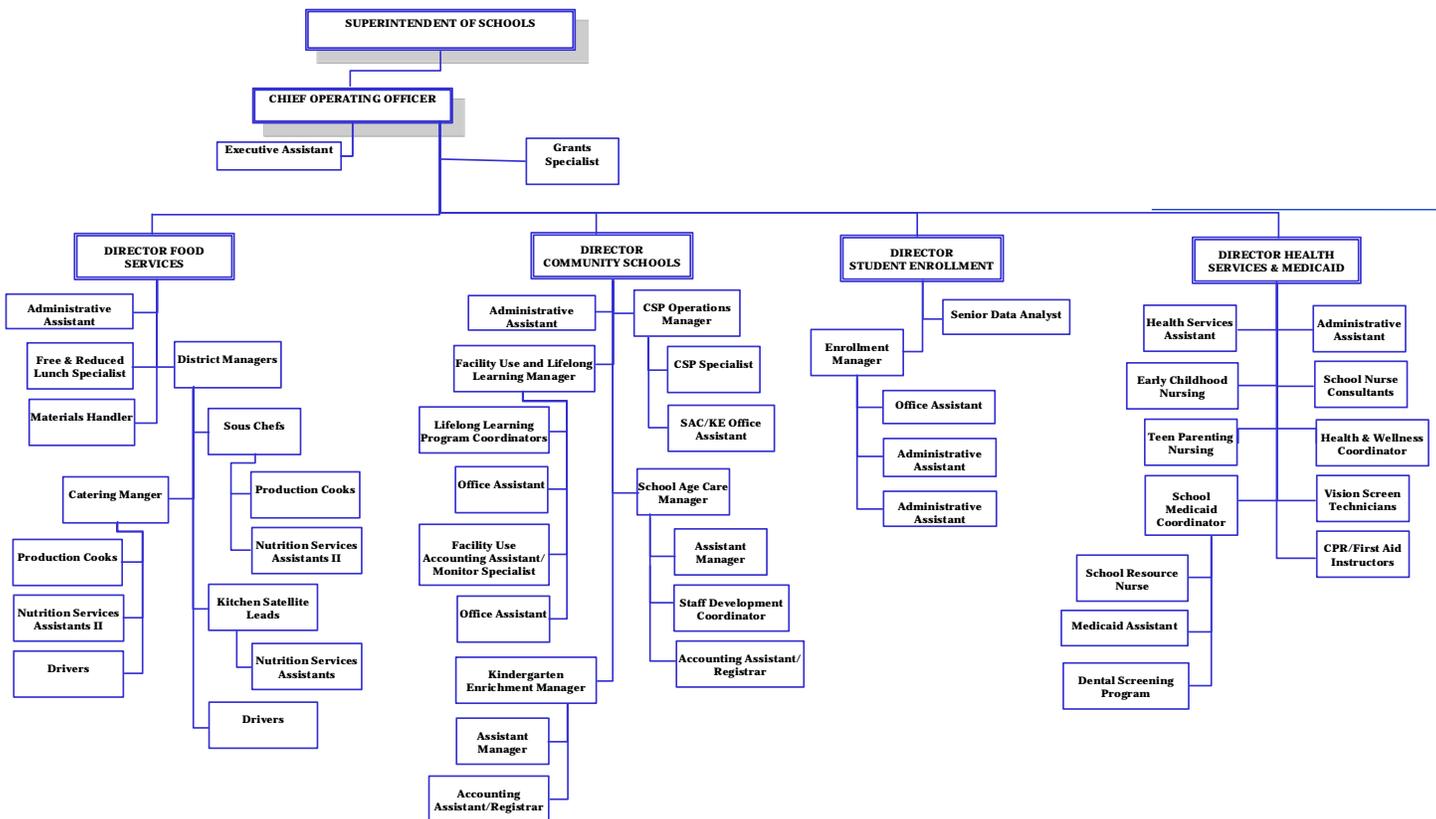


District Organizational Operating Departments (continued)

Business Administration

Chief Operating Officer: Leslie Stafford

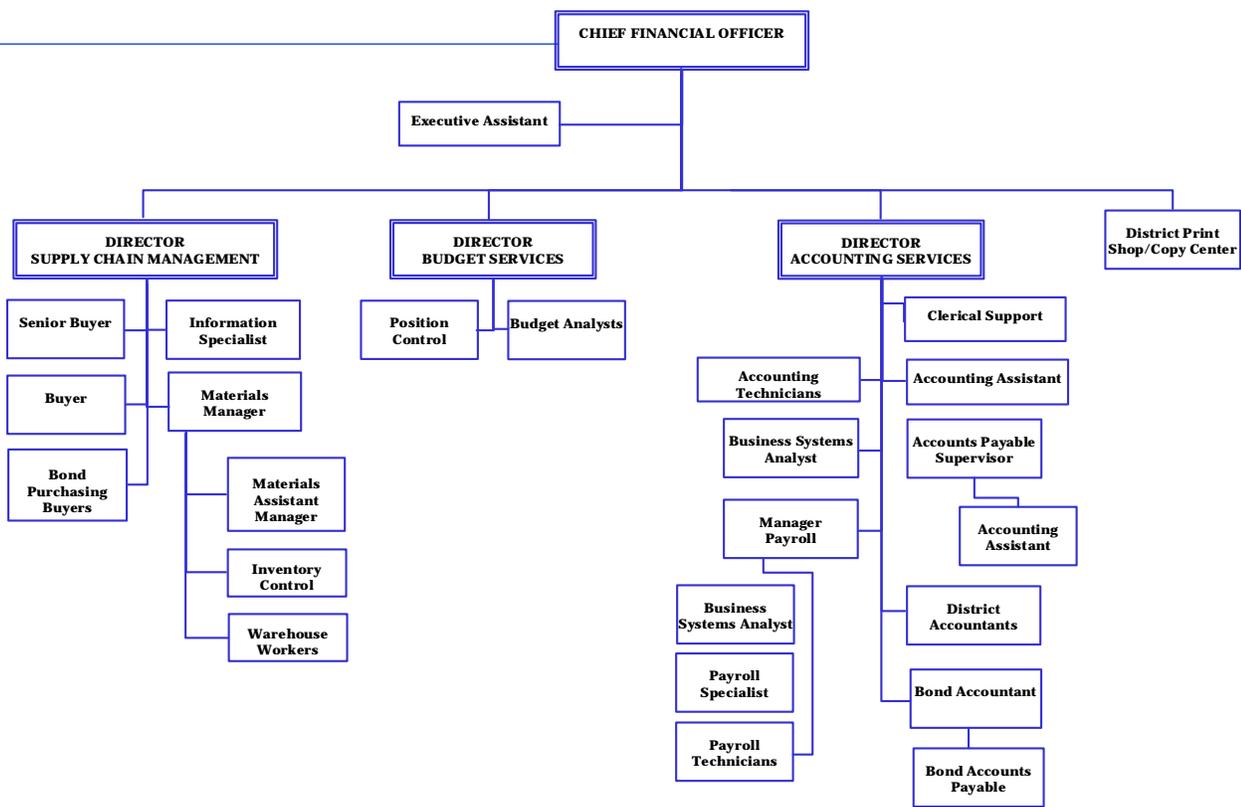
The Business Services Division's budget provides funds for the chief operating officer's area of leadership for the following departments: Accounting Services, Finance, Budget and Supply Chain Management, Procurement, Materials Management, District Print Shop, Community Schools, Food Services, Enrollment,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





District Organizational Operating Departments (continued)

Business Administration (continued)





District Organizational Operating Departments (continued)

Business Administration (continued)

BUDGET SERVICES (688)

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

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

Indicators of Demand:	2013-14 Actual	2014-15 Actual	2015-16 Estimated
Total Expenditures	\$392,591,057	\$405,146,248	\$ 564,018,079
Number of Funds	21	21	20

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)

Business Administration (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.

Indicators of Demand:	Actual <u>2013-14</u>	Actual <u>2014-15</u>	Estimated <u>2015-16</u>
Paychecks and Direct Deposit Notices Produced:	55,907	57,155	62,490
Accounts Payable Checks and ACH Notices Processed:	12,796	14,133	13,902
Invoices Paid:	76,917	76,385	72,702



District Organizational Operating Departments (continued)

Business Administration (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)

Business Administration (continued)
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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)

Business Administration (continued)
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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:

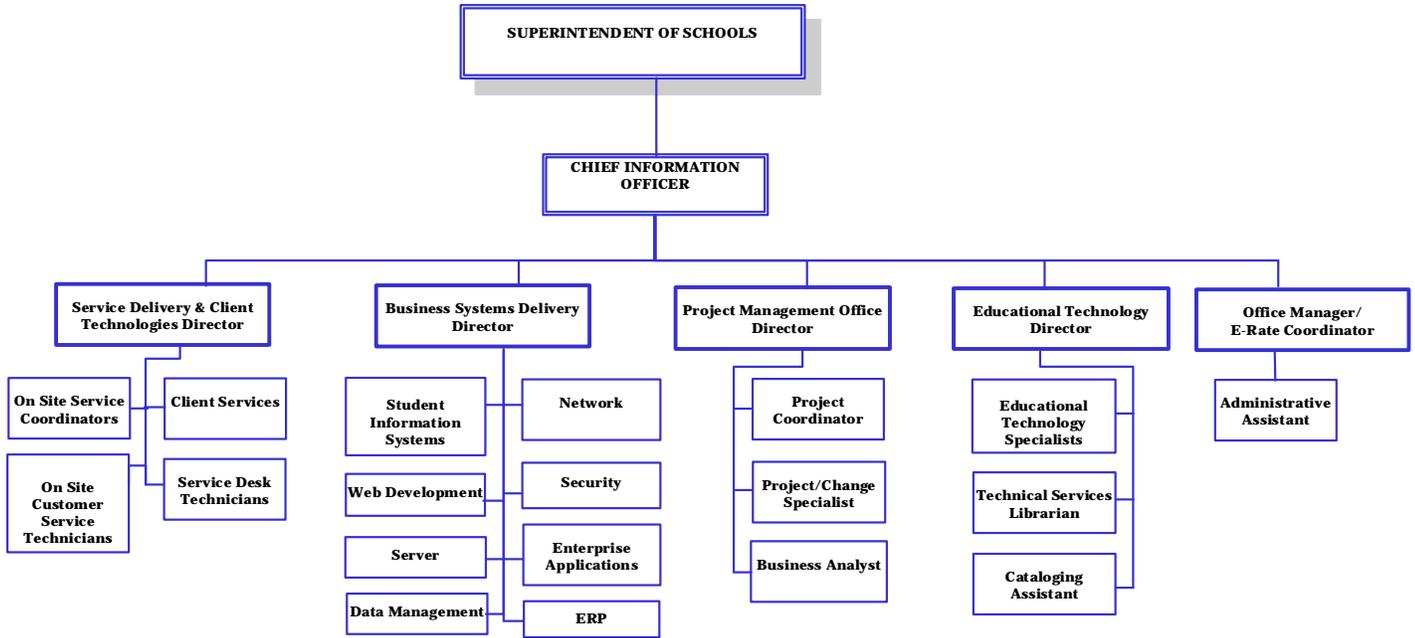
Service Provided	Students Served in 2014-2015
Vision screening	18,847
Dental screening	382
Health room visits	113,166
Administered medication (daily)	1,304
Resource nurse case management families	110
Number of students with Top 10 chronic health conditions as required by CDE	4,818
Nurse involvement in IEPs	180
504 health care plans	255
Health care plans	1,394





District Organizational Operating Departments (continued)

Division of Information Technology



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.



District Organizational Operating Departments (continued)

Division of Information Technology (continued)

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.
- 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.

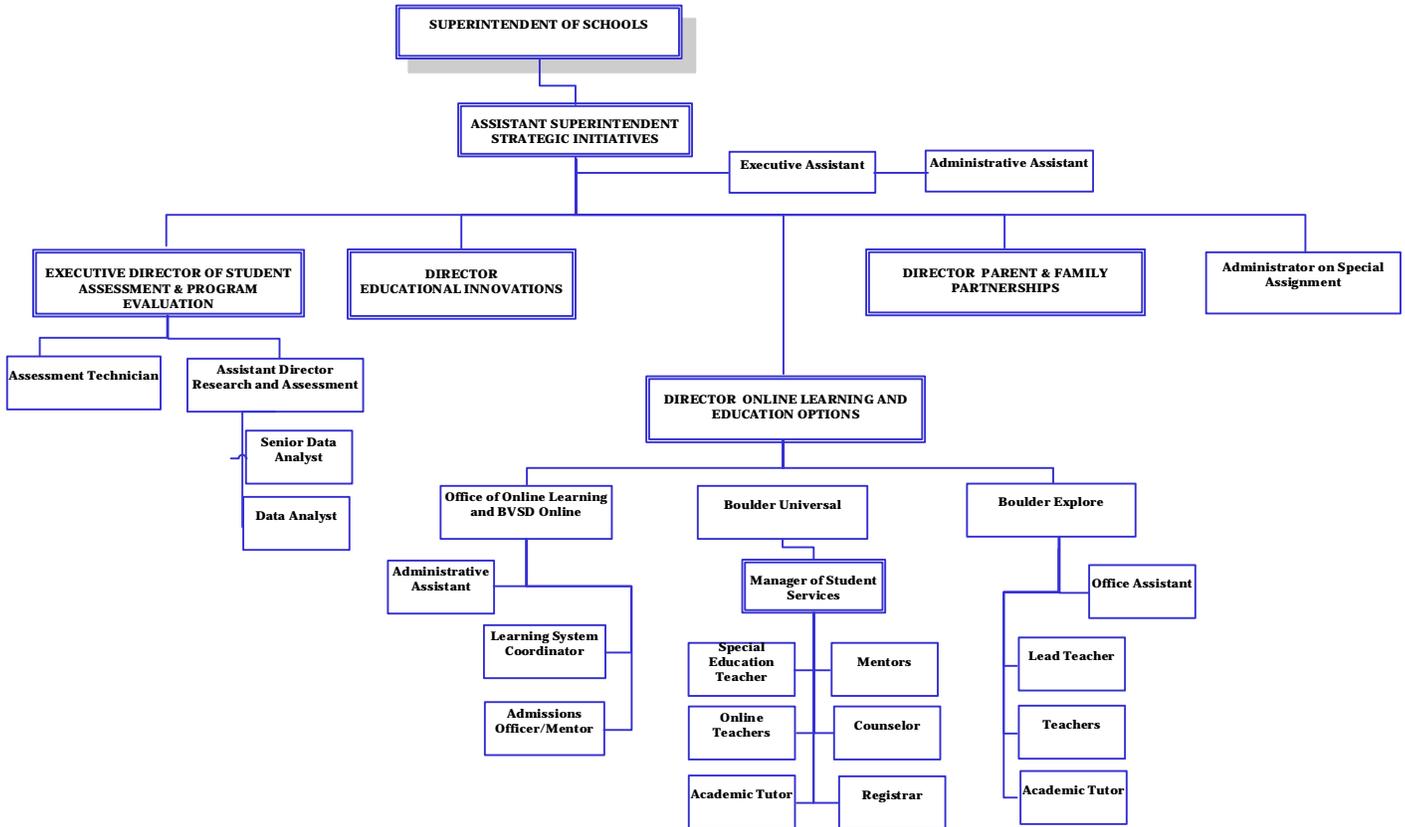


District Organizational Operating Departments (continued)

Strategic Initiatives

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.



District Organizational Operating Departments (continued)

Strategic Initiatives (continued)
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STUDENT ASSESSMENT & PROGRAM EVALUATION (608)

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

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

Goals:

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

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



District Organizational Operating Departments (continued)

Strategic Initiatives (continued)
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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.

PARENT AND FAMILY PARTNERSHIPS (109)

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.



District Organizational Operating Departments (continued)

Strategic Initiatives (continued)
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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.

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.

Boulder Explore (BE) is a dynamic, student-centered learning community designed to enrich and support home school education with a curriculum of Visual Arts, Dramatic Arts, and STEM. Content is delivered in a traditional classroom environment one day per week and offers blended learning opportunities.



District Organizational Operating Departments (continued)

Strategic Initiatives (continued)
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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

BE

- October 1 Count, student demand

BVSD Online

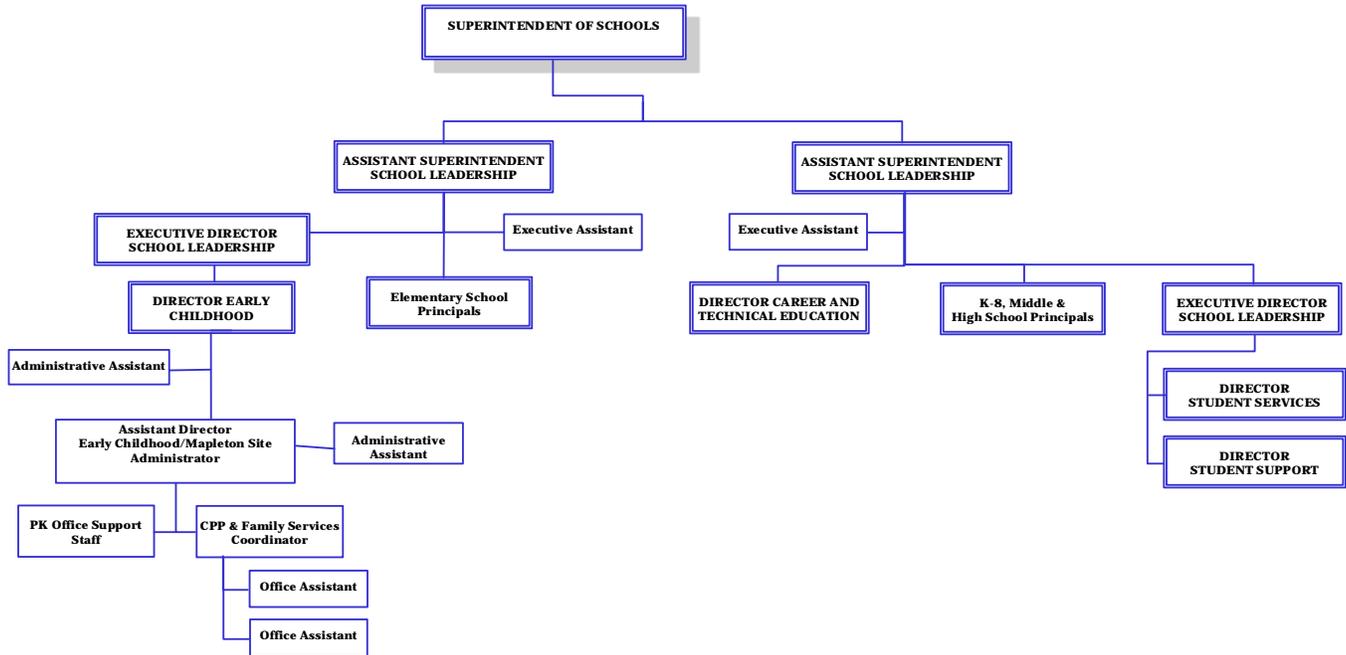
- Supplemental, student demand
- Course failure





District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration



ELEMENTARY SCHOOL LEADERSHIP (617)

Assistant Superintendent for School Leadership: Sandy Ripplinger

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration (continued)
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ELEMENTARY SCHOOL LEADERSHIP (635)

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)

School Leadership/Elementary & Secondary Education Administration (continued)
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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)

School Leadership/Elementary & Secondary Education Administration (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

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.

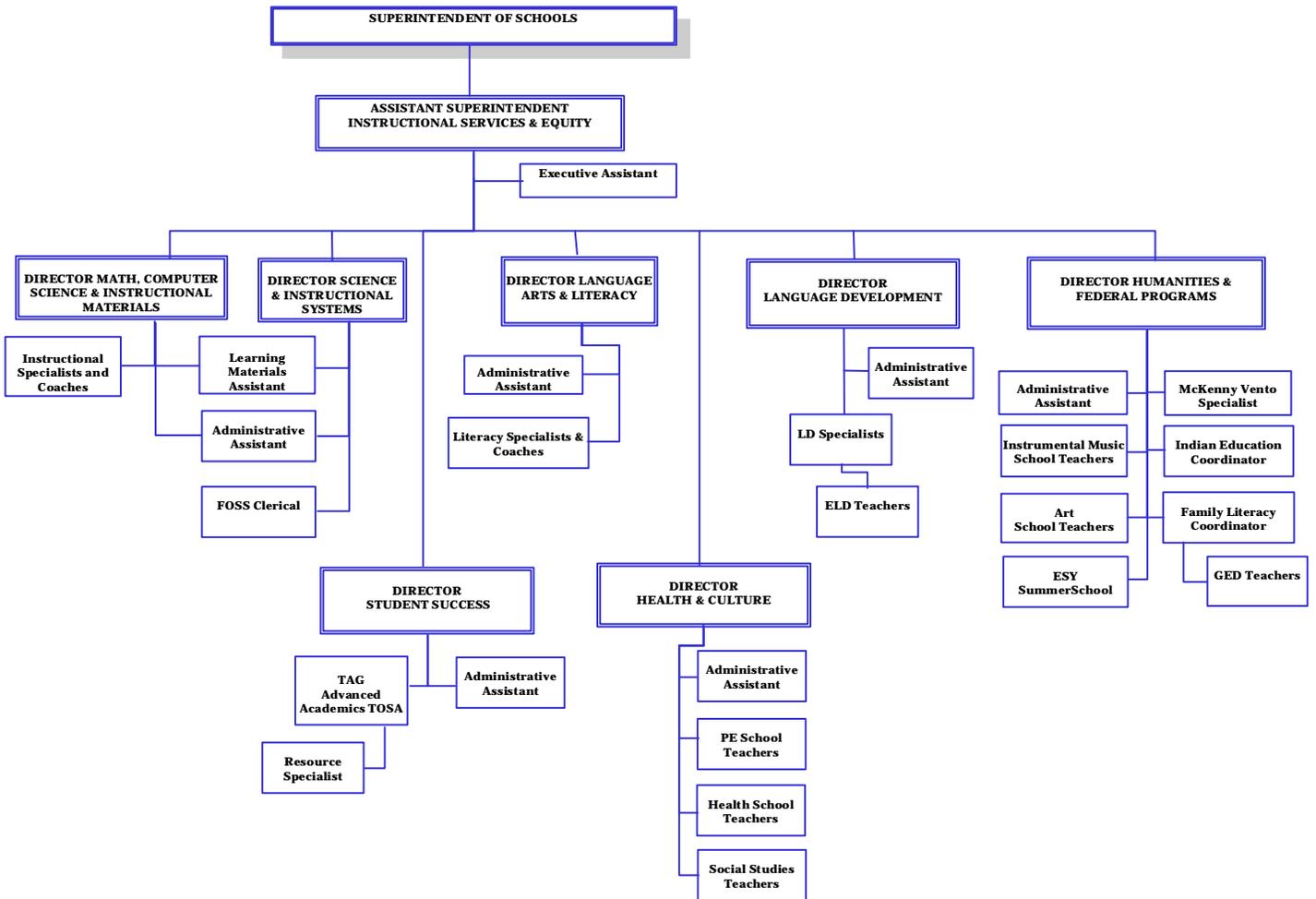
Indicators of Demand:

- 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)

Instructional Services & Equity





District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)

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

Assistant Superintendent Instructional Services & Equity: Ronald Cabrera, Ph.D.

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

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



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)
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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: Ronald Cabrera, Ph.D.

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

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



Goals:

- Revise curriculum for each content area that is aligned to state standards and:
 - Ensures a personally relevant, culturally-responsive curriculum.
 - Includes an assessment continuum to monitor, intervene and extend learning to on-grade-level or above.
 - Create a coherent curriculum aligned to effective instructional practice.
- Partner with Departments of School Leadership (Elementary and Secondary)
 - Build capacity of teacher to become skilled in equitable instructional practices.
 - Build capacity of building leadership to implement equitable instructional practices in schools.
- Partner with the department of Student Assessment and Program Evaluation to clearly articulate and implement a system of assessments and interventions that supports high quality instruction for students that need additional support to reach proficiency.
- Create a system for identifying students that need interventions.
- Eliminate remedial and low level courses and implement support structures for ensuring student success as they access grade-level or above content.



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)
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- 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.

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: Eight elementary (Birch, Whittier, Pioneer, University Hill, Creekside, Columbine, Sanchez, Emerald) 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.



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)
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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.

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)

Instructional Services & Equity (continued)
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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.

Indicators of Demand: According to the 2014-15 Special Programs Summary, for Fall 2014, 4,444 or 14.5 percent of the BVSD student population were identified as talented and gifted. These students attend all BVSD schools and represent diversity across special programs, gender, race and ethnicities. The BVSD educational system and its community demand programming that aligns with the national and state standards in gifted education.



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)
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LANGUAGE DEVELOPMENT (616)

Department Head: Cynthia Trinidad-Sheahan

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 English 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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Multi-Level School Budgets 142



Our Schools

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	307	Aspen Creek K-8	Tracy Stegall	917
Bear Creek	Kent Cruger	447	Eldorado K-8	Robyn Hamasaki	943
Birch	Tanya Santee	399	Halcyon	Matthew Dudek	18
Coal Creek	John Kiemele	404	Monarch K-8	TBD	850
Columbine	Guillermo Medina	493	Nederland Middle/Senior	Carrie Yantzer	265
Community Montessori	Shannon Minch	264	Boulder Explore	Diana Gamboa	30
Creekside	Francine Eufemia	274	Boulder Universal	Diana Gamboa	88
Crest View	Hollene Davis	557	Erie K-8	Brent Caldwell	0
Douglass	Jonathan Wolfer	452		Total	3,111
Eisenhower	Brady Stroup	381			
Emerald	Samara Williams	348	Middle Schools (6-8)	Principal	
Fireside	Christa Keppler	431	Angevine	Mike Medina	715
Flatirons	Scott Boesel	265	Broomfield Heights	Chris Meyer	525
Foothill	Lisa Schuba	562	Casey	Justin McMillan	629
Gold Hill	Josh Baldner	29	Centennial	Dana Ellis	647
Heatherwood	TBD	365	Louisville	Ginny Vidulich	628
High Peaks	Jeannie Tynecki	297	Manhattan School of Arts & Academics	John Riggs	500
Jamestown	Scott Boesel	18	Nevin Platt	Theo Robison III	619
Kohl	Mike Lowe	444	Southern Hills	Chavonne Gloster	570
Lafayette	Stephanie Jackman	582		Total	4,833
Louisville	Jennifer Rocke	611			
Mesa	Josh Baldner	301	High Schools (9-12)	Principal	
Nederland	Jeff Miller	256	Arapahoe Campus	Joan Bludorn	135
Escuela Bilingüe Pioneer	Kristen Nelson-Steinhoff	467	Boulder	James Hill	2,004
Barnard D. Ryan	Tobey Bassoff	409	Broomfield	Ginger Ramsey	1,615
Sanchez International	Lora de la Cruz	324	Centaurus	Terry Gillach (Interim)	1,116
Superior	Jennifer Bedford	469	Fairview	Donald Stensrud	2,201
University Hill	Ina Rodriguez-Myer	419	Monarch	Jerry Lee Anderson	1,818
Whittier International	Sarah Oswick	420	New Vista	Kirk Quitter	278
	Total	10,995		Total	9,167
			Charter Schools	Principal	
			Boulder Preparatory High	Lili Adeli	109
			Horizons K-8	John McCluskey	348
			Peak to Peak K-12	Kyle Mathews	1,446
			Summit Middle	Adam Galvin	353
			Justice High	TJ Cole	80
				Total	2,336



Our Schools (continued)

Elementary School Budgets

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$2,821,866 non-SRA	SRA	Staff	Total Budget \$3,020,770 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	22.093	2,038,903	15,023	22.455	2,031,084	30,921	-
Special Education:	1.812	137,065	-	3.770	244,198	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	9,978	-	1.000	8,986	-	-
Extra Curricular Education:	-	68,363	-	-	97,292	-	-
Talented & Gifted:	0.262	-	-	0.236	97,520	-	-
Library Services:	1.000	107,274	-	1.000	106,690	-	-
School Administration:	3.250	300,040	578	3.050	252,814	-	-
Maintenance:	2.000	118,685	1,000	2.000	120,439	2,626	-
Health Room:	0.563	24,031	-	0.500	21,341	-	-
Curriculum/Staff Development:	-	-	926	-	-	6,859	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	30.980	\$ 2,804,339	\$ 17,527	34.011	\$ 2,980,364	\$ 40,406	

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,192,047 non-SRA	SRA	Staff	Total Budget \$3,942,608 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	28.938	2,572,310	46,804	30.160	2,786,145	11,377	-
Special Education:	3.043	281,929	300	1.863	139,988	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	5.500	64,857	-	2.500	13,138	-	-
Extra Curricular Education:	-	72,590	-	-	111,736	-	-
Talented & Gifted:	0.816	538,700	500	0.345	244,152	-	-
Library Services:	1.000	107,274	-	1.000	107,274	-	-
School Administration:	3.775	338,622	10,105	4.000	344,663	-	-
Maintenance:	2.500	125,777	5,850	2.750	154,826	1,828	-
Health Room:	0.563	24,031	-	0.625	26,678	-	-
Curriculum/Staff Development:	-	-	2,398	-	-	803	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	46.135	\$ 4,126,090	\$ 65,957	43.243	\$ 3,928,600	\$ 14,008	

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,931,465 non-SRA	SRA	Staff	Total Budget \$3,610,570 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	22.333	2,058,279	17,466	25.083	2,226,910	45,884	-
Special Education:	2.459	210,568	-	6.353	486,330	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	10,206	-	2.700	8,341	-	-
Extra Curricular Education:	-	86,815	-	-	76,443	-	-
Talented & Gifted:	0.268	-	-	0.219	264,521	-	-
Library Services:	1.000	107,274	-	0.194	21,286	-	-
School Administration:	3.250	306,983	-	3.425	325,855	2,540	-
Maintenance:	2.000	109,843	-	2.000	116,806	3,250	-
Health Room:	0.563	24,031	-	0.255	10,883	-	-
Curriculum/Staff Development:	-	-	-	-	-	2,000	-
Student Support Services:	-	-	-	0.366	19,521	-	-
TOTALS:	31.873	\$ 2,913,999	\$ 17,466	40.595	\$ 3,556,896	\$ 53,674	



Our Schools (continued)

Elementary School Budgets (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,009,277 non-SRA	SRA	Staff	Total Budget \$3,180,687 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	19.986	1,845,704	13,934	23.624	2,111,121	42,041	-
Special Education:	5.136	343,487	-	3.084	265,498	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.400	8,759	-	1.700	8,833	-	-
Extra Curricular Education:	-	105,350	-	-	78,251	-	-
Talented & Gifted:	0.230	136,623	-	0.232	166,534	602	-
Library Services:	1.000	107,274	-	0.500	53,053	-	-
School Administration:	3.000	274,688	680	3.125	256,673	251	-
Maintenance:	2.500	146,567	1,000	2.500	146,378	7,020	-
Health Room:	0.563	24,031	-	0.500	21,341	-	-
Curriculum/Staff Development:	-	-	1,080	-	-	3,570	-
Student Support Services:	-	-	100	0.366	19,521	-	-
TOTALS:	33.815	\$ 2,992,483	\$ 16,794	35.631	\$ 3,127,203	\$ 53,484	

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$2,018,235 non-SRA	SRA	Staff	Total Budget \$3,822,906 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	14.612	1,327,910	8,850	28.224	2,620,578	27,781	-
Special Education:	1.700	158,017	-	5.277	347,616	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	6,284	-	0.700	12,986	-	-
Extra Curricular Education:	-	64,936	-	-	106,380	-	-
Talented & Gifted:	0.165	-	-	0.341	68,778	-	-
Library Services:	0.500	53,639	-	1.000	107,274	-	-
School Administration:	3.000	277,216	385	4.000	337,526	1,000	-
Maintenance:	1.750	98,100	842	3.000	166,466	4,000	-
Health Room:	0.500	21,341	-	0.500	21,341	-	-
Curriculum/Staff Development:	-	-	715	-	-	830	-
Student Support Services:	-	-	-	-	-	350	-
TOTALS:	22.227	\$ 2,007,443	\$ 10,792	43.042	\$ 3,788,945	\$ 33,961	

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$319,202 non-SRA	SRA	Staff	Total Budget \$2,833,628 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	2.277	216,587	2,848	18.268	1,708,898	25,551	-
Special Education:	0.400	29,019	-	6.210	436,111	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	495	-	-	8,416	-	-
Extra Curricular Education:	-	19,175	-	-	109,617	-	-
Talented & Gifted:	0.013	-	-	0.221	-	-	-
Library Services:	-	-	54	1.000	107,274	-	-
School Administration:	0.350	31,854	-	3.000	269,537	300	-
Maintenance:	0.250	11,670	1,072	2.500	138,275	5,308	-
Health Room:	0.150	6,402	-	0.500	21,341	-	-
Curriculum/Staff Development:	-	-	26	-	-	3,000	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	3.440	\$ 315,202	\$ 4,000	31.699	\$ 2,799,469	\$ 34,159	



Our Schools (continued)

Elementary School Budgets (continued)

147 JAMESTOWN ELEMENTARY				150 KOHL ELEMENTARY			
	Staff	Total Budget \$310,886		Staff	Total Budget \$3,194,595		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	
Regular Education:	2.277	216,587	4,000	22.331	2,059,252	17,521	
Special Education:	0.200	14,511	-	6.211	462,885	1,400	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	418	-	-	10,281	-	
Extra Curricular Education:	-	22,090	-	-	75,375	-	
Talented & Gifted:	0.011	-	-	0.270	-	-	
Library Services:	-	-	-	1.000	107,274	-	
School Administration:	0.350	33,032	-	3.375	295,334	500	
Maintenance:	0.250	13,846	-	2.500	143,966	4,800	
Health Room:	0.150	6,402	-	0.375	16,007	-	
Curriculum/Staff Development:	-	-	-	-	-	-	
Student Support Services:	-	-	-	-	-	-	
TOTALS:	3.238	\$ 306,886	\$ 4,000	36.062	\$ 3,170,374	\$ 24,221	

153 LAFAYETTE ELEMENTARY				154 RYAN ELEMENTARY			
	Staff	Total Budget \$4,112,368		Staff	Total Budget \$3,203,865		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	
Regular Education:	29.611	2,763,584	33,150	22.523	2,083,235	31,124	
Special Education:	5.185	362,414	-	5.600	328,093	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	1.000	129,957	-	0.500	126,225	75	
Extra Curricular Education:	-	71,708	-	-	54,314	-	
Talented & Gifted:	1.353	97,989	-	1.255	49,229	-	
Library Services:	1.000	107,274	1,000	1.000	107,274	-	
School Administration:	4.250	359,818	-	2.925	267,253	1,700	
Maintenance:	2.500	138,760	4,000	2.000	112,559	3,500	
Health Room:	0.625	26,678	-	0.463	19,763	-	
Curriculum/Staff Development:	-	-	2,703	-	-	-	
Student Support Services:	0.250	13,333	-	0.366	19,521	-	
TOTALS:	45.774	\$ 4,071,515	\$ 40,853	36.632	\$ 3,167,466	\$ 36,399	

156 FIRESIDE ELEMENTARY				157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$3,069,382		Staff	Total Budget \$3,972,592		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	
Regular Education:	21.645	2,014,958	35,095	29.660	2,739,960	33,344	
Special Education:	2.666	212,401	-	6.228	419,673	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	1.000	9,711	-	0.700	12,986	-	
Extra Curricular Education:	-	132,264	-	-	80,237	-	
Talented & Gifted:	0.255	97,989	-	0.341	68,544	-	
Library Services:	1.000	107,274	700	1.000	107,274	-	
School Administration:	3.125	281,106	1,000	4.000	334,674	3,024	
Maintenance:	2.500	146,943	3,300	2.500	145,627	2,780	
Health Room:	0.500	21,341	-	0.500	21,341	-	
Curriculum/Staff Development:	-	-	5,300	-	-	3,128	
Student Support Services:	-	-	-	-	-	-	
TOTALS:	32.691	\$ 3,023,987	\$ 45,395	44.929	\$ 3,930,316	\$ 42,276	



Our Schools (continued)

Elementary School Budgets (continued)

	158 COAL CREEK ELEMENTARY			161 INTEGRATED STUDIES-BCSIS		
	Staff	Total Budget \$2,717,551 non-SRA	SRA	Staff	Total Budget \$2,171,615 non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -
Regular Education:	21.063	1,957,034	14,829	15.720	1,446,961	25,405
Special Education:	1.412	118,129	-	2.500	221,396	-
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	-	9,331	-	0.200	7,197	-
Extra Curricular Education:	-	66,676	-	-	49,105	-
Talented & Gifted:	0.245	-	-	0.189	19,552	-
Library Services:	1.000	107,274	-	0.200	21,454	-
School Administration:	3.125	296,880	-	3.000	275,557	3,537
Maintenance:	2.000	119,437	2,488	1.250	73,471	2,155
Health Room:	0.563	24,031	-	0.500	21,341	-
Curriculum/Staff Development:	-	-	1,442	-	-	4,484
Student Support Services:	-	-	-	-	-	-
TOTALS:	29.408	\$ 2,698,792	\$ 18,759	23.559	\$ 2,136,034	\$ 35,581

	164 CREEKSIDE ELEMENTARY			166 MESA ELEMENTARY		
	Staff	Total Budget \$2,600,586 non-SRA	SRA	Staff	Total Budget \$2,067,175 non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -
Regular Education:	18.356	1,634,203	19,376	14.873	1,373,444	12,937
Special Education:	3.942	297,076	-	1.750	134,804	469
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	1.400	6,854	-	-	6,473	-
Extra Curricular Education:	-	75,427	-	-	77,692	-
Talented & Gifted:	0.180	137,910	500	0.170	-	-
Library Services:	0.450	48,333	434	0.500	53,639	-
School Administration:	2.875	247,439	-	3.000	284,280	635
Maintenance:	2.000	116,535	3,500	1.750	98,459	1,465
Health Room:	0.250	10,671	-	0.500	21,341	-
Curriculum/Staff Development:	-	-	1,030	-	-	1,454
Student Support Services:	-	-	1,298	-	-	83
TOTALS:	29.453	\$ 2,574,448	\$ 26,138	22.543	\$ 2,050,132	\$ 17,043

	169 NEDERLAND ELEMENTARY			180 PIONEER ELEMENTARY		
	Staff	Total Budget \$2,216,925 non-SRA	SRA	Staff	Total Budget \$3,967,342 non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -
Regular Education:	14.192	1,290,724	19,848	27.955	2,511,564	53,985
Special Education:	4.083	285,182	2,850	3.321	292,728	-
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	0.200	6,017	-	4.200	11,311	-
Extra Curricular Education:	-	93,807	-	-	90,908	-
Talented & Gifted:	0.158	19,787	-	0.297	410,801	-
Library Services:	0.500	53,639	-	1.000	107,274	-
School Administration:	3.000	267,492	-	3.125	286,710	4,900
Maintenance:	2.500	151,538	3,200	3.000	168,321	4,884
Health Room:	0.500	21,341	-	-	-	-
Curriculum/Staff Development:	-	-	1,500	-	-	4,091
Student Support Services:	-	-	-	0.366	19,521	344
TOTALS:	25.133	\$ 2,189,527	\$ 27,398	43.264	\$ 3,899,138	\$ 68,204



Our Schools (continued)

Elementary School Budgets (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$2,874,190 non-SRA	SRA	Staff	Total Budget \$3,589,743 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	22.281	2,090,475	25,350	26.115	2,321,657	26,126	-
Special Education:	1.000	99,230	200	1.500	122,164	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	10,624	-	4.300	10,472	-	-
Extra Curricular Education:	-	106,737	-	-	85,652	-	-
Talented & Gifted:	0.279	-	300	0.275	420,578	-	-
Library Services:	1.000	107,274	-	1.000	107,274	-	-
School Administration:	3.125	254,215	210	3.391	305,093	1,214	-
Maintenance:	2.750	154,445	2,889	2.750	161,633	874	-
Health Room:	0.438	18,695	-	0.563	24,031	-	-
Curriculum/Staff Development:	-	-	3,546	-	-	2,947	-
Student Support Services:	-	-	-	-	-	28	-
TOTALS:	30.873	\$ 2,841,695	\$ 32,495	39.894	\$ 3,558,554	\$ 31,189	

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,042,551 non-SRA	SRA	Staff	Total Budget \$2,009,164 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	15.310	1,413,035	24,698	14.060	1,278,092	15,909	-
Special Education:	0.958	87,886	-	1.000	99,230	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	0.700	7,007	-	0.750	6,053	-	-
Extra Curricular Education:	-	48,378	-	-	53,742	-	-
Talented & Gifted:	0.184	68,544	-	0.159	73,608	-	-
Library Services:	0.350	37,605	178	0.500	53,639	-	-
School Administration:	3.125	262,861	3,480	3.000	278,558	1,335	-
Maintenance:	1.250	73,471	1,744	1.750	101,956	1,254	-
Health Room:	0.300	12,804	-	0.375	16,007	-	-
Curriculum/Staff Development:	-	-	860	-	-	3,115	-
Student Support Services:	-	-	-	0.500	26,666	-	-
TOTALS:	22.177	\$ 2,011,591	\$ 30,960	22.094	\$ 1,987,551	\$ 21,613	

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$3,363,738 non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	26.863	2,421,893	17,691
Special Education:	1.500	149,429	-
Vocational Education:	-	-	-
English as a Second Language:	2.300	10,433	-
Extra Curricular Education:	-	41,175	-
Talented & Gifted:	0.274	224,718	-
Library Services:	1.000	107,274	-
School Administration:	3.125	263,639	-
Maintenance:	1.750	102,320	1,135
Health Room:	0.563	24,031	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	37.375	\$ 3,344,912	\$ 18,826



Our Schools (continued)

Middle School Budgets

225 BROOMFIELD HEIGHTS MIDDLE				230 MANHATTAN MIDDLE			
	Staff	Total Budget \$4,336,160 non-SRA	SRA	Staff	Total Budget \$4,137,587 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	25.582	2,435,501	37,026	22.860	2,192,921	42,777	
Special Education:	9.278	633,699	906	8.519	622,609	710	
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.000	6,739	-	1.670	6,053	363	
Extra Curricular Education:	-	125,024	-	-	159,946	-	
Talented & Gifted:	0.177	97,989	340	0.159	163,635	500	
Library Services:	1.000	107,274	3,399	1.000	107,274	6,000	
School Administration:	5.000	454,692	1,258	5.000	462,017	1,680	
Maintenance:	3.000	183,081	5,288	3.000	178,174	3,886	
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	4,514	-	-	2,770	
Student Support Services:	2.500	238,675	755	2.000	185,672	600	
TOTALS:	47.537	\$ 4,282,674	\$ 53,486	44.208	\$ 4,078,301	\$ 59,286	

240 CASEY MIDDLE				250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$4,938,575 non-SRA	SRA	Staff	Total Budget \$4,488,400 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	32.040	3,026,188	46,659	29.895	2,849,896	38,070	
Special Education:	6.200	498,424	-	3.689	318,101	500	
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	3.500	8,111	-	1.900	7,922	-	
Extra Curricular Education:	-	60,675	-	-	127,972	-	
Talented & Gifted:	0.213	342,374	-	0.208	185,849	1,565	
Library Services:	1.000	107,274	1,204	1.000	107,274	6,903	
School Administration:	5.000	425,898	500	4.586	429,373	2,599	
Maintenance:	3.250	174,327	6,735	3.000	160,984	4,013	
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	1,018	-	-	8,204	
Student Support Services:	2.500	238,675	513	2.500	238,675	500	
TOTALS:	53.703	\$ 4,881,946	\$ 56,629	46.778	\$ 4,426,046	\$ 62,354	

252 ANGEVINE MIDDLE				254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$5,877,473 non-SRA	SRA	Staff	Total Budget \$4,488,622 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	35.000	3,308,387	54,386	27.930	2,704,107	45,947	
Special Education:	11.110	789,351	2,000	7.652	564,447	550	
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	2.970	79,437	-	0.600	7,996	220	
Extra Curricular Education:	-	194,013	-	-	166,460	-	
Talented & Gifted:	1.237	290,132	-	0.210	58,653	300	
Library Services:	1.000	107,274	5,000	1.000	107,274	7,000	
School Administration:	5.978	592,277	15,203	5.000	429,890	-	
Maintenance:	3.750	210,504	9,000	3.250	176,469	3,000	
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	8,000	-	-	3,300	
Student Support Services:	2.000	212,009	500	2.000	212,009	1,000	
TOTALS:	63.045	\$ 5,783,384	\$ 94,089	47.642	\$ 4,427,305	\$ 61,317	



Our Schools (continued)

Middle School Budgets (continued)

	260 PLATT MIDDLE			270 SOUTHERN HILLS MIDDLE		
	Staff	Total Budget \$4,479,291 non-SRA	SRA	Staff	Total Budget \$3,851,041 non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -
Regular Education:	30.600	2,880,205	44,493	24.930	2,355,863	35,348
Special Education:	6.314	396,942	400	5.439	357,388	900
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	-	8,111	-	-	7,083	-
Extra Curricular Education:	-	187,591	-	-	156,407	-
Talented & Gifted:	0.213	-	300	0.186	-	-
Library Services:	1.000	107,274	300	1.000	107,274	4,142
School Administration:	5.000	423,372	-	5.000	443,009	-
Maintenance:	3.750	210,987	5,800	3.000	163,254	5,807
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	1,107	-	-	6,413
Student Support Services:	2.000	212,009	400	1.960	207,770	383
TOTALS:	48.877	\$ 4,426,491	\$ 52,800	41.515	\$ 3,798,048	\$ 52,993



Our Schools (continued)

High School Budgets

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$12,886,884 non-SRA	SRA	Staff	Total Budget \$9,938,360 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	85.693	8,315,000	177,463	66.440	6,332,612	133,669	
Special Education:	15.214	1,095,744	2,421	14.369	952,727	1,651	
Vocational Education:	0.800	78,204	6,712	0.600	58,653	3,935	
English as a Second Language:	3.000	28,909	-	0.750	26,739	-	
Extra Curricular Education:	-	381,279	-	-	298,016	-	
Talented & Gifted:	0.455	291,975	-	0.398	73,024	-	
Library Services:	2.000	158,411	-	1.600	132,317	-	
School Administration:	12.750	1,176,294	8,500	10.350	1,016,710	5,218	
Maintenance:	10.500	588,232	23,500	8.600	489,140	9,541	
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	8,000	-	-	4,395	
Student Support Services:	5.888	545,778	462	4.000	397,683	2,330	
TOTALS:	136.300	\$12,659,826	\$ 227,058	107.107	\$ 9,777,621	\$ 160,739	

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$8,660,256 non-SRA	SRA	Staff	Total Budget \$13,130,794 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	53.800	5,151,377	114,015	91.650	8,759,905	149,365	
Special Education:	11.652	853,949	3,712	16.539	1,103,756	3,446	
Vocational Education:	0.600	58,653	6,518	0.200	19,552	-	
English as a Second Language:	2.250	129,712	1,568	1.300	29,861	-	
Extra Curricular Education:	-	306,162	-	-	434,990	-	
Talented & Gifted:	1.338	219,654	1,255	0.480	127,197	5,265	
Library Services:	1.937	155,190	-	2.000	158,411	-	
School Administration:	9.766	952,991	2,946	13.000	1,175,521	10,084	
Maintenance:	6.500	375,499	9,306	10.000	563,874	12,495	
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	8,907	-	-	1,854	
Student Support Services:	3.400	307,744	1,098	5.900	572,755	2,463	
TOTALS:	91.243	\$ 8,510,931	\$ 149,325	141.069	\$12,945,822	\$ 184,972	

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,591,769 non-SRA	SRA	Staff	Total Budget \$10,539,375 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	13.749	1,307,330	41,664	70.544	6,822,147	137,471	
Special Education:	2.000	198,460	301	12.790	944,554	1,361	
Vocational Education:	-	-	-	0.800	78,204	7,865	
English as a Second Language:	0.300	20,418	100	0.650	27,462	450	
Extra Curricular Education:	-	115,619	-	-	296,969	-	
Talented & Gifted:	0.232	29,210	-	0.417	63,715	349	
Library Services:	1.375	126,451	-	1.800	148,184	1,996	
School Administration:	4.643	503,323	1,897	10.848	1,043,770	20,906	
Maintenance:	2.750	168,876	2,601	9.000	524,247	8,629	
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	644	-	-	7,278	
Student Support Services:	0.701	74,308	567	3.800	402,819	999	
TOTALS:	25.750	\$ 2,543,995	\$ 47,774	110.649	\$10,352,071	\$ 187,304	



Our Schools (continued)

High School Budgets (continued)

	440 ARAPAHOE RIDGE HIGH SCH			461 BOULDER UNIVERSAL		
	Staff	Total Budget \$2,053,195 non-SRA	SRA	Staff	Total Budget \$843,421 non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -
Regular Education:	9.530	885,575	20,802	3.739	365,693	-
Special Education:	1.000	100,400	-	0.600	59,539	-
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	2.500	533	-	-	456	-
Extra Curricular Education:	-	-	-	-	-	-
Talented & Gifted:	0.014	244,385	-	0.012	-	-
Library Services:	0.875	72,816	-	-	-	-
School Administration:	5.000	587,472	398	1.800	149,877	-
Maintenance:	1.000	60,777	2,382	-	-	-
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	3,252	-	-	-
Student Support Services:	0.700	74,203	200	2.579	267,856	-
TOTALS:	20.619	\$ 2,026,161	\$ 27,034	8.730	\$ 843,421	\$ -



Our Schools (continued)

Multi-Level School Budgets

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$6,066,085 non-SRA	SRA	Staff	Total Budget \$3,466,095 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	40.888	3,812,701	46,053	17.550	1,674,151	32,017	
Special Education:	10.144	767,745	500	7.690	539,510	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	1.330	14,661	-	0.050	21,368	-	
Extra Curricular Education:	-	221,961	-	-	146,954	-	
Talented & Gifted:	0.385	128,457	300	0.257	5,064	-	
Library Services:	1.000	107,274	1,500	1.375	126,451	-	
School Administration:	6.375	577,867	3,500	6.224	592,460	4,465	
Maintenance:	3.500	194,979	400	4.000	225,135	6,300	
Health Room:	0.563	24,031	-	-	-	-	
Curriculum/Staff Development:	-	-	4,800	-	-	7,265	
Student Support Services:	1.500	159,006	350	0.800	84,805	150	
TOTALS:	65.685	\$ 6,008,682	\$ 57,403	37.946	\$ 3,415,898	\$ 50,197	

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$6,580,579 non-SRA	SRA	Staff	Total Budget \$6,281,385 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	41.989	3,949,174	-	44.746	4,204,523	34,158	
Special Education:	17.519	1,194,993	60,562	4.813	434,212	-	
Vocational Education:	-	-	1,200	-	-	-	
English as a Second Language:	0.500	16,031	-	1.600	16,792	-	
Extra Curricular Education:	-	175,136	-	-	178,842	-	
Talented & Gifted:	0.421	48,293	-	0.441	156,640	-	
Library Services:	1.000	107,274	3,512	1.000	107,274	1,000	
School Administration:	6.750	592,660	4,251	7.250	705,572	1,500	
Maintenance:	4.000	229,371	1,308	4.250	240,285	7,000	
Health Room:	0.563	24,031	6,819	0.563	24,031	-	
Curriculum/Staff Development:	-	-	6,658	-	-	10,050	
Student Support Services:	1.500	159,006	300	1.500	159,006	500	
TOTALS:	74.242	\$ 6,495,969	\$ 84,610	66.163	\$ 6,227,177	\$ 54,208	

507 HALCYON				508 BOULDER EXPLORE			
	Staff	Total Budget \$445,965 non-SRA	SRA	Staff	Total Budget \$141,073 non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -	-
Regular Education:	1.000	97,754	-	-	141,073	-	
Special Education:	3.037	301,435	1,274	-	-	-	
Vocational Education:	-	-	2,292	-	-	-	
English as a Second Language:	-	-	-	-	-	-	
Extra Curricular Education:	-	24,587	-	-	-	-	
Talented & Gifted:	-	-	-	-	-	-	
Library Services:	-	-	-	-	-	-	
School Administration:	-	-	-	-	-	-	
Maintenance:	0.375	18,248	-	-	-	-	
Health Room:	-	-	309	-	-	-	
Curriculum/Staff Development:	-	-	66	-	-	-	
Student Support Services:	-	-	-	-	-	-	
TOTALS:	4.412	\$ 442,024	\$ 3,941	-	\$ 141,073	\$ -	



Our Schools (continued)

Multi-Level School Budgets (continued)

	509 ERIE K-8			595 ALTERNATIVE LEARNING OPTIONS		
	Staff	Total Budget \$79,064		Staff	Total Budget \$501,600	
		non-SRA	SRA		non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ -	\$ -
Regular Education:	-	-	-	0.500	357,599	-
Special Education:	-	-	-	-	-	-
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-
Extra Curricular Education:	-	-	-	-	-	-
Talented & Gifted:	-	-	-	-	-	-
Library Services:	-	-	-	-	-	-
School Administration:	0.500	79,064	-	0.600	52,463	-
Maintenance:	-	-	-	-	-	-
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	-	-	-	-
Student Support Services:	-	-	-	1.000	91,538	-
TOTALS:	0.500	\$ 79,064	\$ -	2.100	\$ 501,600	\$ -



FINANCIAL SECTION

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All Funds

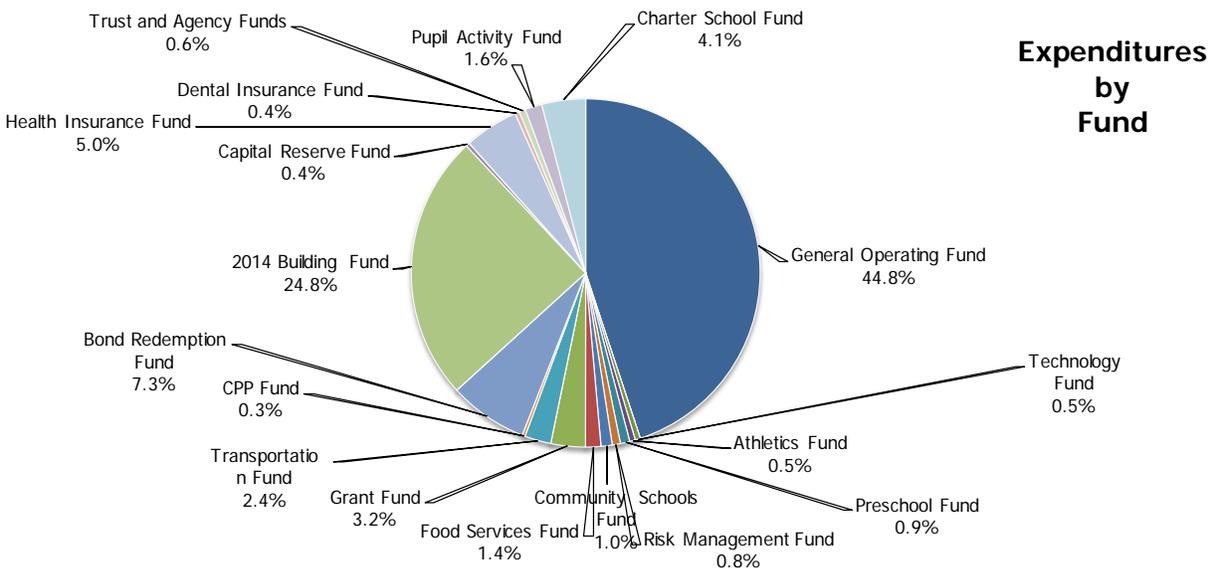
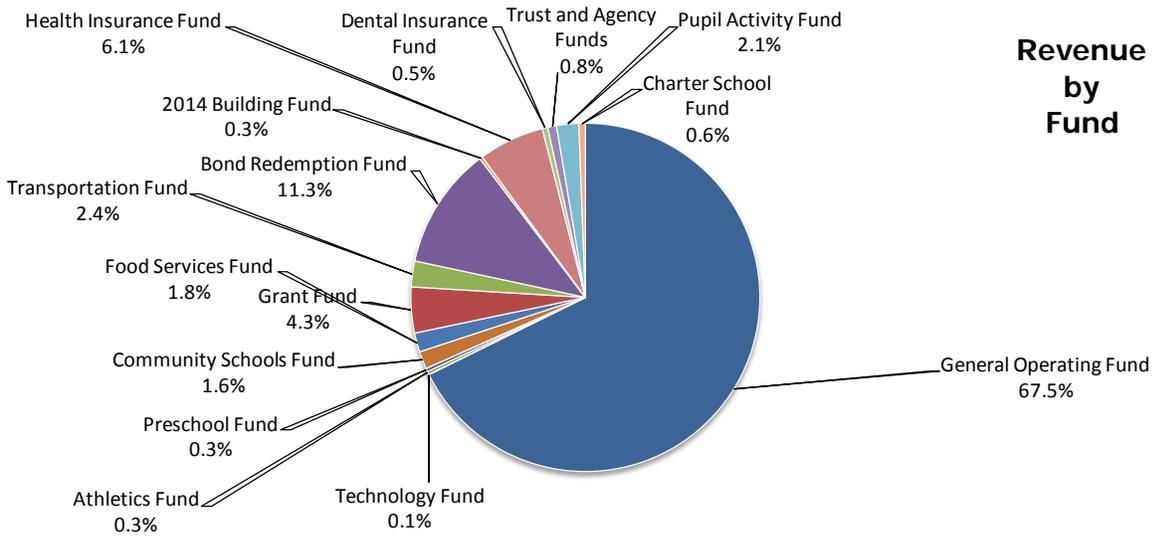
Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
Beginning Balance	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 247,754,329
Revenues	368,166,868	389,334,691	694,521,524	448,983,487	458,008,392
Transfers In	38,306,136	38,289,693	40,700,234	42,182,168	43,234,714
Total Resources	488,469,068	502,186,556	808,635,401	853,954,576	748,997,435
Expenditures	375,600,759	392,801,251	405,146,248	564,018,079	610,095,047
Emergency Reserves	-	-	-	-	24,476,386
Transfers Out	38,306,136	38,289,694	40,700,233	42,182,168	43,234,714
Total Uses	413,906,895	431,090,945	445,846,481	606,200,247	677,806,147
Ending Balance	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 247,754,329	\$ 71,191,288



All Funds (continued)

The following charts show that of the district's 20 funds, the General Operating Fund accounts for 67.9 percent of all revenues, while all other funds combined make up the difference. Nearly 45.0 of all district expenditures come from the General Operating Fund, with 52.0 percent occurring in the remaining 19 funds combined.





All Funds (continued)

Beginning Balance Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 22,222,288
Technology Fund	1,056,027	1,297,893	2,490,457	1,799,130	1,744,111
Athletics Fund	398,455	307,556	103,263	114,675	96,618
Preschool Fund	893,286	648,211	148,041	229,796	194,966
Risk Management Fund	104,944	181,960	274,972	438,042	342,257
Community Schools Fund	196,781	723,584	1,350,473	2,030,541	1,769,994
Food Services Fund (Special Revenue Fund)*	175,308	187,102	29,867	113,920	119,386
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	104,503	14,364	30,581	-	-
Transportation Fund	368,777	894,884	724,040	415,278	437,017
CPP Fund	69,942	33,714	32,373	81,818	60,685
Bond Redemption Fund	24,457,080	24,492,573	24,822,129	33,532,514	38,055,690
2006 Building Fund	5,480,878	2,747,039	1,231,131	-	-
2014 Building Fund	-	-	-	277,155,593	164,067,814
Capital Reserve Fund	7,211,885	1,935,013	853,937	1,589,540	646,430
Health Insurance Fund	7,507,165	5,712,975	7,278,685	7,118,339	7,445,639
Dental Insurance Fund	472,317	445,490	595,583	650,299	594,524
Trust and Agency Funds	1,076,076	1,990,663	2,384,783	2,396,952	2,499,952
Pupil Activity Fund	2,894,253	2,887,330	2,898,247	2,918,618	2,818,618
Charter School Fund	4,543,209	4,936,487	5,024,238	5,928,093	4,638,340
GRAND TOTAL:	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 247,754,329

*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.

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

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 259,219,873	\$ 273,620,294	\$ 291,527,755	\$ 304,150,641	\$ 309,961,752
Technology Fund	170,320	1,229,615	243,354	195,776	260,400
Athletics Fund	1,196,503	1,187,590	1,224,473	1,198,236	1,204,236
Preschool Fund	462,836	809,960	1,282,358	1,441,481	1,441,481
Risk Management Fund	26,731	4,889,725	434,531	323,382	35,000
Community Schools Fund	5,931,444	6,319,973	7,045,816	7,232,665	7,421,019
Food Services Fund (Special Revenue Fund)*	5,909,619	6,548,996	7,344,615	7,570,964	8,103,135
Grant Fund	11,514,639	11,294,568	12,033,721	19,500,000	19,500,000
Tuition-Based Preschool Fund	461,734	488,435	-	-	-
Transportation Fund	10,693,431	10,805,108	10,749,013	10,795,777	10,987,153
CPP Fund	-	-	-	-	-
Bond Redemption Fund	28,167,785	28,432,486	36,789,459	45,307,648	51,758,385
2006 Building Fund	392,799	34,050	737	-	-
2014 Building Fund	-	-	280,840,723	2,657,624	1,181,300
Capital Reserve Fund	169,938	83,811	132,123	1,219,300	75,000
Health Insurance Fund	23,687,709	26,475,728	26,956,130	28,260,439	27,890,000
Dental Insurance Fund	2,121,774	2,296,534	2,198,791	2,329,840	2,329,424
Trust and Agency Funds	3,884,326	3,562,561	3,833,720	3,725,000	3,725,000
Pupil Activity Fund	8,970,174	8,755,036	9,162,682	9,300,000	9,400,000
Charter School Fund	5,185,233	2,500,221	2,721,523	3,774,714	2,735,107
GRAND TOTAL:	\$ 368,166,868	\$ 389,334,691	\$ 694,521,524	\$ 448,983,487	\$ 458,008,392

* 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.



All Funds (continued)

Transfers In Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,198,555
Technology Fund	2,202,945	1,768,113	1,771,749	1,786,599	1,643,084
Athletics Fund	1,934,415	1,934,415	1,830,374	2,004,320	2,000,870
Preschool Fund	2,896,026	3,556,785	3,425,778	3,649,225	3,818,922
Risk Management Fund	2,948,663	3,386,226	3,395,831	3,395,075	4,372,250
Community Schools Fund	-	-	-	-	-
Food Services Fund (Special Revenue Fund)*	452,802	405,017	494,925	396,300	570,902
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	2,385,212	2,577,212	2,826,619	3,699,517	3,891,866
CPP Fund	1,064,792	1,094,973	1,748,881	1,800,271	1,709,108
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	3,687,515	2,461,346	2,765,266	1,619,724	1,549,724
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	19,836,484	20,182,574	21,386,904	22,232,582	22,479,433
GRAND TOTAL:	\$ 38,306,136	\$ 38,289,693	\$ 40,700,234	\$ 42,182,168	\$ 43,234,714

* 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.



All Funds (continued)

Expenditure Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 222,674,759	\$ 239,193,743	\$ 249,879,694	\$ 269,258,322	\$ 274,110,029
Technology Fund	2,131,399	1,805,164	2,706,430	2,037,394	2,933,205
Athletics Fund	3,221,817	3,326,298	3,043,435	3,220,613	3,205,557
Preschool Fund	3,603,937	4,866,915	4,626,381	5,125,536	5,296,475
Risk Management Fund	2,898,378	8,182,939	3,667,292	3,814,242	4,612,007
Community Schools Fund	4,507,359	4,770,052	5,311,841	5,894,657	6,341,846
Food Services Fund (Special Revenue Fund)*	6,350,627	6,939,928	7,755,487	7,961,798	8,664,431
Grant Fund	11,514,639	11,294,568	12,033,721	19,500,000	19,500,000
Tuition-Based Preschool Fund	475,710	472,218	-	-	-
Transportation Fund	12,552,536	13,553,164	13,884,394	14,473,555	14,869,938
CPP Fund	1,070,568	1,063,726	1,650,729	1,782,150	1,680,134
Bond Redemption Fund	28,132,292	28,102,930	28,079,074	40,784,472	44,616,943
2006 Building Fund	3,126,638	1,549,958	1,231,868	-	-
2014 Building Fund	-	-	3,685,131	115,745,403	151,138,310
Capital Reserve Fund	9,134,325	3,626,233	2,161,786	3,782,134	2,205,004
Health Insurance Fund	25,481,899	27,168,959	27,116,476	27,933,139	30,540,594
Dental Insurance Fund	2,148,601	2,376,852	2,144,075	2,385,615	2,508,789
Trust and Agency Funds	2,969,739	3,168,441	3,821,551	3,622,000	3,622,000
Pupil Activity Fund	8,977,097	8,744,119	9,142,311	9,400,000	9,500,000
Charter School Fund	24,628,439	22,595,044	23,204,572	27,297,049	24,749,785
GRAND TOTAL:	\$ 375,600,759	\$ 392,801,251	\$ 405,146,248	\$ 564,018,079	\$ 610,095,047

* 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.



All Funds (continued)

Reserves Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	17,155,265
Technology Fund	-	-	-	-	87,996
Athletics Fund	-	-	-	-	96,167
Preschool Fund	-	-	-	-	158,894
Risk Management Fund	-	-	-	-	137,500
Community Schools Fund	-	-	-	-	190,255
Food Services Fund (Special Revenue Fund)*	-	-	-	-	128,992
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	446,098
CPP Fund	-	-	-	-	50,405
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	66,150
Health Insurance Fund	-	-	-	-	4,795,045
Dental Insurance Fund	-	-	-	-	415,159
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	748,460
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 24,476,386

* 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.



All Funds (continued)

Transfers Out Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 37,302,239	\$ 37,334,074	\$ 39,567,038	\$ 40,544,359	\$ 41,996,905
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	897,282	923,032	1,053,907	1,598,555	1,198,555
Food Services Fund (Special Revenue Fund)*	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	76,163	-	30,581	-	-
Transportation Fund	-	-	-	-	-
CPP Fund	30,452	32,588	48,707	39,254	39,254
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	-	-	-	-	-
Charter School Fund	-	-	-	-	-
GRAND TOTAL:	\$ 38,306,136	\$ 38,289,694	\$ 40,700,233	\$ 42,182,168	\$ 43,234,714

* 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.



All Funds (continued)

Ending Fund Balance Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 22,222,288	\$ 120,396
Technology Fund	1,297,893	2,490,457	1,799,130	1,744,111	626,394
Athletics Fund	307,556	103,263	114,675	96,618	-
Preschool Fund	648,211	148,041	229,796	194,966	-
Risk Management Fund	181,960	274,972	438,042	342,257	-
Community Schools Fund	723,584	1,350,473	2,030,541	1,769,994	1,460,357
Food Services Fund (Special Revenue Fund)*	187,102	201,187	113,920	119,386	-
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	14,364	30,581	-	-	-
Transportation Fund	894,884	724,040	415,278	437,017	-
CPP Fund	33,714	32,373	81,818	60,685	-
Bond Redemption Fund	24,492,573	24,822,129	33,532,514	38,055,690	45,197,132
2006 Building Fund	2,747,039	1,231,131	-	-	-
2014 Building Fund	-	-	277,155,593	164,067,814	14,110,804
Capital Reserve Fund	1,935,013	853,937	1,589,540	646,430	-
Health Insurance Fund	5,712,975	5,019,744	7,118,339	7,445,639	-
Dental Insurance Fund	445,490	365,172	650,299	594,524	-
Trust and Agency Funds	1,990,663	2,384,783	2,396,952	2,499,952	2,602,952
Pupil Activity Fund	2,887,330	2,898,247	2,918,618	2,818,618	2,718,618
Charter School Fund	4,936,487	5,024,238	5,928,093	4,638,340	4,354,635
GRAND TOTAL:	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 247,754,329	\$ 71,191,288

* 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.

** 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

	2016-17 Beginning Fund Balance	2016-17 Reserves	2016-17 Net Beginning Fund Balance	2016-17 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 22,222,288	\$ 17,155,265	\$ 5,067,023	\$ 120,396	\$ (4,946,627)	-98%
Technology Fund	1,744,111	87,996	1,656,115	626,394	(1,029,721)	-62%
Athletics Fund	96,618	96,167	451	-	(451)	0%
Preschool Fund	194,966	158,894	36,072	-	(36,072)	0%
Risk Management Fund	342,257	137,500	204,757	-	(204,757)	-100%
Community Schools Fund	1,769,994	190,255	1,579,739	1,460,357	(119,382)	-8%
Food Services Fund (Special Revenue Fund)*	119,386	128,992	(9,606)	-	9,606	0%
Grant Fund	-	-	-	-	-	0%
Tuition-Based Preschool Fund	-	-	-	-	-	0%
Transportation Fund	437,017	446,098	(9,081)	-	9,081	0%
CPP Fund	60,685	50,405	10,280	-	(10,280)	0%
Bond Redemption Fund	38,055,690	-	38,055,690	45,197,132	7,141,442	19%
2006 Building Fund	-	-	-	-	-	0%
2014 Building fund	164,067,814	-	164,067,814	14,110,804	(149,957,010)	-91%
Capital Reserve Fund	646,430	66,150	580,280	-	(580,280)	-100%
Food Services Fund (Enterprise Fund)	-	-	-	-	-	0%
Health Insurance Fund	7,445,639	4,795,045	2,650,594	-	(2,650,594)	-100%
Dental Insurance Fund	594,524	415,159	179,365	-	(179,365)	-100%
Trust and Agency Funds	2,499,952	-	2,499,952	2,602,952	103,000	4%
Pupil Activity Fund	2,818,618	-	2,818,618	2,718,618	(100,000)	-4%
Charter School Fund	4,638,340	748,460	3,889,880	4,354,635	464,755	12%
GRAND TOTAL:	\$ 247,754,329	\$ 24,476,386	\$ 223,277,943	\$ 71,191,288	\$ (152,086,655)	

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 identified projects related to the technology replacement program, CMAS (Colorado Measures of Academic Success) testing devices, instructional software, and professional development of staff.

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.

Capital Reserve Fund – Fund balance represents funds for transportation (including buses which will be delivered in 2016), sustainability and energy projects, and other school projects that the work will be completed in 2015-16.

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

Budgeted Expenditures per Student

FUND:	2015-16		2016-17	
	Budgeted Expenditures	Budgeted Expenditures Per Student FTE	Budgeted Expenditures	Budgeted Expenditures Per Student FTE
	Operating Funds	\$325,782,769	\$ 10,700	\$ 321,248,904
CPP Fund	1,782,150	60	1,680,134	56
Grant Fund	19,500,000	657	19,500,000	652
Special Revenue Funds*	14,567,237	758	23,534,369	787
Food Services Fund (Enterprise Fund)	-	-	-	-
Internal Service Funds**	30,783,190	1,037	33,049,383	1,105
Bond Redemption Fund	40,793,722	1,373	44,616,943	1,492
Capital Project Funds	124,127,180	4,179	153,343,314	5,129
Trust/Agency Funds	13,022,000	438	13,122,000	439
Total Budget	\$ 570,358,248	\$ 19,202	\$ 610,095,047	\$ 20,406
BUDGETED ENROLLMENT:	2015-16		2016-17	
Student Enrollment	30,875		31,083	
Student FTE	29,702.3		29,896.6	

* 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.

** 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	-	-	-	6.330	-	-	-	-	-	-	-	6.330
102 RESERVES - ELEM LEVEL	-	-	0.009	8.958	-	-	-	-	2.395	-	-	11.362
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.000	-	-	-	5.000
119 BEAR CREEK ELEMENTARY	-	1.000	-	21.093	1.000	-	-	-	3.637	2.250	2.000	30.980
120 BIRCH ELEMENTARY	-	1.000	-	22.089	1.000	-	-	-	5.872	2.050	2.000	34.011
124 COLUMBINE ELEMENTARY	-	1.000	0.500	32.779	1.499	-	-	-	5.582	2.275	2.500	46.135
127 CREST VIEW ELEMENTARY	-	1.000	0.500	30.960	1.000	-	-	-	4.533	2.500	2.750	43.243
130 DOUGLASS ELEMENTARY	-	1.000	-	22.066	1.000	-	-	-	3.557	2.250	2.000	31.873
131 SANCHEZ ELEMENTARY	-	1.000	0.500	27.677	0.194	-	-	-	7.299	1.925	2.000	40.595
132 EISENHOWER ELEMENTARY	-	1.000	-	21.586	1.000	-	-	-	5.729	2.000	2.500	33.815
134 EMERALD ELEMENTARY	-	1.000	-	24.358	0.500	-	-	-	5.148	2.125	2.500	35.631
136 FLAT IRONS ELEMENTARY	-	1.000	-	14.374	0.500	-	-	-	2.603	2.000	1.750	22.227
138 FOOTHILL ELEMENTARY	-	1.000	0.500	28.624	1.000	-	-	-	6.418	2.500	3.000	43.042
141 GOLD HILL ELEMENTARY	-	0.100	-	2.377	-	-	-	-	0.463	0.250	0.500	3.440
144 HEATHERWOOD ELEMENTARY	-	1.000	-	19.843	1.000	-	-	-	5.356	2.000	2.500	31.699
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.277	-	-	-	-	0.361	0.250	0.250	3.238
150 KOHL ELEMENTARY	-	1.000	-	23.565	1.000	-	-	-	5.622	2.375	2.500	36.062
153 LAFAYETTE ELEMENTARY	-	1.000	0.500	30.793	2.000	-	-	-	6.231	2.750	2.500	45.774
154 RYAN ELEMENTARY	-	1.000	-	22.426	2.000	-	-	-	7.281	1.925	2.000	36.632
156 FIRESIDE ELEMENTARY	-	1.000	-	22.637	1.000	-	-	-	3.429	2.125	2.500	32.691
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	30.160	1.000	-	-	-	7.269	2.500	2.500	44.929
158 COAL CREEK ELEMENTARY	-	1.000	-	20.363	1.000	-	-	-	2.920	2.125	2.000	29.408
161 BCSIS	-	1.000	-	16.420	0.200	-	-	-	2.689	2.000	1.250	23.559
164 CREEKSIDE ELEMENTARY	-	1.000	-	19.185	0.450	-	-	-	4.943	1.875	2.000	29.453
166 MESA ELEMENTARY	-	1.000	-	14.480	0.500	-	-	-	2.813	2.000	1.750	22.543
169 NEDERLAND ELEMENTARY	-	1.000	-	14.587	0.500	-	-	-	4.546	2.000	2.500	25.133
180 PIONEER ELEMENTARY	-	1.000	-	31.084	1.000	-	-	-	5.055	2.125	3.000	43.264
185 SUPERIOR ELEMENTARY	-	1.000	-	21.781	1.000	-	-	-	2.217	2.125	2.750	30.873
190 UNIVERSITY HILL ELEM	-	1.000	-	27.515	1.000	-	-	-	5.238	2.391	2.750	39.894
192 HIGH PEAKS ELEMENTARY	-	1.000	-	15.443	0.350	-	-	-	2.009	2.125	1.250	22.177
193 COMMUNITY MONTESSORI	-	1.000	-	14.172	0.500	-	-	-	2.672	2.000	1.750	22.094
196 WHITTIER ELEMENTARY	-	1.000	-	27.263	1.000	-	-	-	4.237	2.125	1.750	37.375
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.009	637.265	24.193	-	-	5.000	128.124	58.941	60.750	944.482
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	-	3.486	0.500	-	-	-	0.303	-	-	4.289
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.000	-	-	-	4.000
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.357	3.000	-	-	-	7.180	3.000	3.000	47.537
230 MANHATTAN MIDDLE	-	1.000	1.000	28.060	2.500	-	-	-	5.648	3.000	3.000	44.208
240 CASEY MIDDLE	-	1.000	1.000	37.740	3.000	-	-	-	4.713	3.000	3.250	53.703
250 CENTENNIAL MIDDLE	-	1.000	1.086	33.360	3.000	-	-	-	2.832	2.500	3.000	46.778
252 ANGEVINE MIDDLE	-	1.000	2.000	41.340	4.000	-	-	-	7.977	2.978	3.750	63.045
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.080	3.000	-	-	-	4.312	3.000	3.250	47.642
260 PLATT MIDDLE	-	1.000	1.000	30.800	3.000	-	-	-	6.327	3.000	3.750	48.877
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.530	2.960	-	-	-	5.025	3.000	3.000	41.515
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.086	274.859	24.960	-	-	4.000	44.317	23.478	26.000	414.700
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	11.294	-	-	-	-	0.489	0.055	-	11.838
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.000	-	-	-	4.000
310 BOULDER HIGH	-	1.000	4.000	95.731	5.726	-	-	-	1.000	13.593	7.750	136.300
315 BROOMFIELD HIGH	-	1.000	3.000	70.764	4.500	-	-	-	0.600	13.893	6.350	107.107
320 CENTAURUS HIGH	-	1.000	3.000	60.724	4.600	-	-	-	0.937	9.716	5.766	91.243
330 FAIRVIEW HIGH	-	1.000	4.000	95.524	6.700	-	-	-	1.000	16.845	8.000	141.069
350 NEW VISTA HIGH	-	1.000	0.800	15.643	1.701	-	-	-	0.375	1.138	2.843	25.750
360 MONARCH HIGH	-	1.000	3.000	77.704	4.800	-	-	-	0.800	9.497	6.848	110.649
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	434.609	28.027	-	-	8.712	65.171	37.612	37.250	635.181
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	10.810	3.200	-	-	-	0.375	1.234	2.000	20.619
461 BOULDER UNIVERSAL	-	0.500	-	4.339	-	-	2.579	-	-	0.012	1.300	8.730
490 TECHNICAL ED CENTER	-	-	-	12.219	3.000	-	1.000	-	-	8.179	2.000	30.898
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.500	2.000	27.368	6.200	-	3.579	0.375	9.425	5.300	4.500	60.247
502 MONARCH K-8	-	1.000	1.500	44.785	2.500	-	-	-	-	8.525	3.875	65.685
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.404	20.594	1.800	-	-	-	0.375	5.953	3.820	37.946
505 ASPEN CREEK K-8	-	1.000	2.000	47.191	2.500	-	-	-	-	13.801	3.750	74.242
506 EL DORADO K-8	-	1.000	2.000	47.446	2.500	-	-	-	-	4.717	4.250	66.163
507 HALCYON	-	-	-	4.037	-	-	-	-	-	-	0.375	4.412
509 ERIE K-8	-	0.500	-	-	-	-	-	-	-	-	-	0.500
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	-	4.700	7.404	164.553	9.300	-	1.000	0.375	32.996	16.095	15.125	251.548



All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	2.200	-	3.800
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	0.100	1.300	-	-	1.000	-	2.400
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	1.000	-	-	-	-	-	1.000	1.000	-	-	-	3.000
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	-	-	1.000	-	6.000
610 PRESCHOOL	0.333	-	-	-	-	-	-	-	-	0.471	-	0.804
611 SPECIAL EDUCATION	4.000	-	-	16.677	1.000	91.218	-	-	28.621	4.100	-	145.616
613 STUDENT SUCCESS	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	-	-	-	0.552	-	1.752
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	-	2.000	-	-	-	-	2.000	-	5.000
617 ELEMENTARY ED ADMIN	2.000	-	0.500	-	-	-	-	-	1.000	0.750	-	4.250
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 LITERACY	1.000	-	-	-	7.500	-	-	-	-	1.000	-	9.500
635 DISTRICT-WIDE INSTRUCTION	2.000	-	-	-	-	-	3.292	-	-	0.250	-	5.542
636 MATHEMATICS	1.000	-	-	-	0.240	-	-	-	-	-	-	1.240
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	2.725	0.500	-	0.500	-	4.225
642 MAINTENANCE & OPERATIONS	1.000	-	-	-	-	-	4.000	-	-	1.000	47.000	53.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	18.450	22.450
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	1.800	-	-	1.000	-	3.800
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	-	2.000	1.000	-	9.000	-	18.690
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.250	-	-	-	-	7.250
689 INFORMATION TECHNOLOGY	5.000	-	-	-	4.000	-	2.000	28.000	-	1.400	-	40.400
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.000	-	-	5.750	-	14.350
695 PURCHASING	1.000	-	-	-	-	-	1.000	-	-	3.000	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	8.800	-	1.000	1.800	1.762	-	15.362
6 CENTRALIZED SERVICES TOTAL	44.033	-	0.500	16.677	18.630	100.118	44.117	31.500	31.421	50.535	65.450	402.981
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	2.000	-	-	-	7.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	0.200	1.250	-	-	1.500	2.950
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	2.200	2.250	-	-	8.500	12.950
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	44.033	47.400	39.799	1,558.331	112.810	100.118	50.896	52.212	312.767	191.961	223.325	2,733.652
OTHER DISTRICT FUNDS												
SUMMER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
15 TECHNOLOGY FUND	-	-	-	-	-	-	-	-	-	-	-	-
16 ATHLETIC FUND	0.700	-	-	-	-	-	-	-	-	-	-	0.700
17 PRESCHOOL FUND	1.667	-	-	19.332	-	6.539	-	-	42.470	4.549	1.000	75.557
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.000	-	80.292	6.425	2.000	98.717
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	11.000	-	-	2.500	84.764	99.264
22 GRANTS FUND	-	-	1.000	40.146	12.460	4.655	5.323	-	41.353	4.550	-	109.487
23 TUITION-BASED PRESCHOOL PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.000	1.000	35.000	11.000	219.000	274.000
29 COLORADO PRESCHOOL PROGRAM	-	-	-	5.671	-	-	1.000	-	7.375	0.605	-	14.651
31 BOND REDEMPTION FUND	-	-	-	-	-	-	-	-	-	-	-	-
41 2006 BUILDING FUND	-	-	-	-	-	-	-	-	-	-	-	-
42 2014 BUILDING FUND	3.500	-	-	-	-	-	10.000	0.500	-	2.500	-	16.500
43 CAPITAL RESERVE FUND	-	-	-	-	-	-	-	-	-	-	-	-
ENERGY CONSERVATION FUND	-	-	-	-	-	-	-	-	-	-	-	-
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.800	-	-	-	-	1.450
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
71, 72, 73 TRUST AND AGENCY FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
PUPIL ACTIVITY FUND	-	-	-	-	-	-	-	-	-	-	-	-
10 OTHER DISTRICT FUNDS TOTAL	10.267	-	1.000	65.149	12.460	11.194	45.523	1.500	206.490	32.379	306.764	692.725
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	1.000	19.293	1.667	-	1.100	-	2.867	2.490	-	29.417
932 BOULDER PREP CHARTER	-	-	-	8.500	1.500	-	0.500	-	-	1.000	0.250	11.750
952 HORIZONS K-8 CHARTER	-	1.000	-	21.920	1.000	-	0.630	-	10.760	1.580	1.880	38.770
954 JUSTICE HIGH CHARTER	-	1.000	0.180	2.800	-	-	-	-	1.000	1.450	-	6.430
956 PEAK TO PEAK CHARTER	7.000	3.000	2.200	79.330	9.100	-	8.700	-	17.760	10.150	7.720	144.960
11 CHARTER SCHOOL FUND	7.000	6.000	3.380	131.843	13.267	-	10.930	-	32.387	16.670	9.850	231.327
ALL FUNDS GRAND TOTAL	61.300	53.400	44.179	1,755.323	138.537	111.312	107.349	53.712	551.644	241.010	539.939	3,657.704



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.

 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/media specialist 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 media specialist (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.
4. Librarians: 1.0 FTE library/media specialist 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 (351-600)	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.
9. Community Liaisons: 0.50 FTE at the following schools: Angevine, Broomfield Heights, Casey, Centennial and Manhattan.



School Allocation Formulas (continued)

Middle Level (continued)

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 formula for Assistant Principal allocations was revised for the 2013-14 school year. The revised formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,700 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,700 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.
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.
8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
 - a. Small (100 -900), Medium (901 -1,500), Large (1,501-3,000).
 - b. Adjustments are made based on program needs.



School Allocation Formulas (continued)

High School (continued)

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

Program Allocations

Special Program Allocation	
4.0	SPED Directors
4.1	Clerical
0.577	Special Ed Specialist
1.0	Child Find Coordinator
2.6	Transitional 18-21
4.0	Teacher in Other Assignment
0.6	Teacher Assistive Technician
2.0	Charter School
132.23	Special Education Teacher Assigned to Schools
1.15	BCBA
9.0	Preschool
3.0	Child Find
1.5	Audiologist
1.6	Visual Impaired
4.0	Hearing Impaired
48.8	Speech Language Specialist
13.3	Occupational Physical Therapist
12.12	Social Workers
20.941	Psychologist
Special Skills Aides Allocated as follow	
5.5	Interpreters
1.0	Health Screener
0.875	COTA\OTA
140.41	Para educators



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. Boulder Explore:
 - 0.25 Lead teacher (TOSAs)
 - 0.25 Dramatic arts teacher
 - 0.25 Visual arts teacher
 - 0.25 STEM teacher
7. 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)
 - 0.400 Community Liaison (2sessions) 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. English Language Learners (ELL):
 - 59.198 ESL Teacher/Newcomer Teacher
 - FTE is allocated based on number of ELL students. Each year, the Department of English Language Development receives a total FTE allocation which is divided by the total number of ELL students in the district. This percentage of FTE per student factor is then multiplied by the number of ELL 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 - 2016-17

Federal Funds: Federal Grant Dollars	14.00% of total Special Education budget
State Funds: Categorical Reimbursements	13.07% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	72.93% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Budget
Salaries/Wages	\$ 20,619,872	\$ 21,199,871	\$ 21,901,674	\$ 24,034,354	\$ 25,328,851	\$ 25,489,159
Benefits	5,799,384	5,932,854	6,369,006	7,194,184	7,823,696	7,941,305
Purchased Services, Supplies, Capital Outlay	1,687,534	1,496,623	1,627,616	1,595,417	1,082,188	1,014,894
Total General Operating Fund Expenditures	\$ 28,106,790	\$ 28,629,348	\$ 29,898,296	\$ 32,823,955	\$ 34,234,735	\$ 34,445,358
Charter Expenditures	309,132	346,178	274,330	305,671	608,216	608,216
Transportation Expenditures	581,806	800,212	1,198,371	1,407,199	1,534,916	1,427,200
Maintenance of Effort	\$ 28,997,728	\$ 29,775,738	\$ 31,370,997	\$ 34,536,825	\$ 36,377,867	\$ 36,480,774
Total Grant Expenditures^{1,2}	\$ 7,117,660	\$ 6,212,198	\$ 6,109,450	\$ 5,655,699	\$ 5,922,512	\$ 5,595,077
Total Expenditures	\$ 36,115,387	\$ 35,987,936	\$ 37,480,447	\$ 40,192,524	\$ 42,300,379	\$ 42,075,851
Personnel (full-time equivalents)^{3,4}						
Instructional Staff ⁴	300.971	306.809	295.361	292.543	292.490	298.143
Paraprofessionals	187.630	179.943	172.141	174.941	180.304	180.398
Clerical	7.100	8.600	7.100	7.850	8.100	9.100
Administrators	6.450	6.000	6.000	6.000	6.000	6.000
Total General Fund & Grant Personnel	502.15	501.35	480.60	481.33	486.89	493.64
October Pupil Count	2,866	2,826	2,874	3,028	3,152	3,152
December Pupil Count⁵	3,030	2,957	2,940	3,126	3,176	3,277
Per October Pupil Expenditure	\$ 12,601	\$ 12,735	\$ 13,041	\$ 13,274	\$ 13,420	\$ 13,349
Per December Pupil Expenditure	\$ 11,919	\$ 12,170	\$ 12,748	\$ 12,856	\$ 13,318	\$ 12,838
State Categorical Reimbursement	\$ 4,354,340	\$ 4,538,463	\$ 5,171,767	\$ 5,172,777	\$ 5,528,836	\$ 5,628,836
High Cost Reimbursement	\$ 226,836	\$ 204,880	\$ 134,920	\$ 116,598	\$ -	\$ -
State Child Find Reimbursement	\$ 114,244	\$ 92,257	\$ 90,868	\$ 113,122	\$ 112,634	\$ 112,634

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

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

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

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

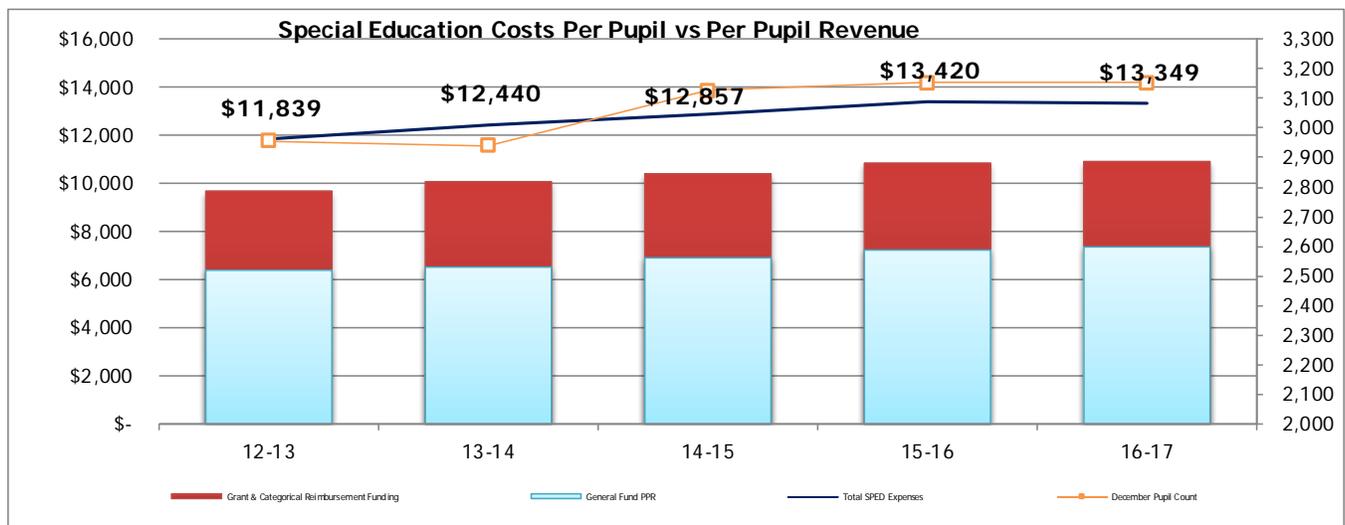


Special Education Costs

The number of students in Special Education has increased (6.6%) since 2012-13 with per pupil expenditures increasing at 2.6 percent on average per year over the last five years. The 2016-17 budgeted expenditures are expected to decrease slightly, by 0.5 percent, from the prior fiscal year.

The difference between per pupil revenue (PPR) and total special education costs per pupil has increased 9.8 percent since the 2012-13 fiscal year. Over the same five-year period the district has received 33.7 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)

2015 Assessed Valuation	\$ 4,927,017,542
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	985,403,508
Debt Outstanding	<u>574,125,000</u>
Legal Debt Margin	<u>\$ 411,278,508</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, 2015, 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 2.00% to 4.00%.			\$ 47,390,000
\$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%.			\$ 173,205,000
\$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>\$ 103,530,000</u>
Total			<u>\$ 574,125,000</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>
2016	\$ 13,835,000	\$ 26,946,722	\$ 40,781,722
2017	19,225,000	25,381,942	44,606,942
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 - 2025	66,925,000	106,869,090	173,794,090
2026 - 2030	83,040,000	89,392,894	172,432,894
2031 - 2035	104,320,000	68,067,431	172,387,431
2036 - 2040	103,240,000	42,532,875	145,772,875
2041 - 2045	131,760,000	14,349,063	146,109,063
Total	<u>\$ 574,125,000</u>	<u>\$ 444,983,632</u>	<u>\$ 1,019,108,632</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, 2015, Comprehensive Annual Financial Report (CAFR) identifies \$9.1M as an accrued obligation for compensated absences as of 6/30/2015.



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General Operating Fund

Summary

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Estimated Actual	2016-17 Proposed Budget
Generally Accepted Accounting Principles					
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 22,222,288
GAAP BASIS BEGINNING BALANCE & RESERVES					
Total One-Time Funds	\$ 6,272,988	\$ 7,285,133	\$ 4,278,614	\$ 6,551,160	\$ 5,267,110
Carryover Funds	4,524,940	3,244,933	3,218,579	3,710,174	-
Subtotal Beginning Balance	4,524,940	3,244,933	3,218,579	3,710,174	-
Warehouse Reserve	345,768	376,107	553,598	570,397	550,000
Contract Reserve	120,000	120,000	120,000	120,000	120,000
Other GAAP Reserves	30,000	302,971	402,900	-	-
Contingency Reserve	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589
Emergency Reserve (TABOR)	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589
Subtotal Reserves	14,187,250	14,595,268	15,643,650	16,014,439	16,955,178
TOTAL BEGINNING BALANCE & RESERVES	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 22,222,288
TOTAL REVENUE	259,219,872	273,620,294	291,527,755	304,150,641	309,961,752
TOTAL SOURCES	\$284,205,050	\$298,745,628	\$314,668,598	\$330,426,414	\$332,184,040
TOTAL EXPENDITURES	\$222,674,759	\$239,193,743	\$249,879,694	\$269,258,322	\$274,110,029
TOTAL RESERVES	-	-	-	-	17,155,265
TOTAL TRANSFERS	36,404,957	36,411,042	38,513,131	38,945,804	40,798,350
TOTAL USES	\$259,079,716	\$275,604,785	\$288,392,825	\$308,204,126	\$332,063,644
BUDGET BASIS ENDING FUND BALANCE	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 22,222,288	\$ 120,396
Generally Accepted Accounting Principles					
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 22,222,288	\$ 17,275,661



General Operating Fund (continued)

Revenue Summary

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Estimated Actual	2016-17 Proposed Budget
REVENUE					
Local Sources					
Property Taxes - Current	\$ 117,105,304	\$ 122,566,263	\$ 122,353,553	\$ 145,858,009	\$ 150,057,399
Property Taxes - Election	59,022,342	61,604,411	63,329,292	66,143,542	67,194,831
Property Tax - Credits/Abatements	1,645,086	2,400,206	2,569,356	1,810,986	1,810,986
Property Taxes - Delinquent	165,845	180,856	465,119	200,000	200,000
Specific Ownership Taxes - Non-equalized	4,599,149	5,397,314	5,681,593	6,253,862	6,253,862
Specific Ownership Taxes - Equalized	5,867,510	6,186,191	6,894,141	7,146,138	7,360,522
Tuition	337,973	549,054	675,070	514,275	564,000
Interest	46,796	17,015	17,374	20,000	20,000
Services Provided to Charters	4,233,041	4,428,917	4,560,848	3,744,628	3,639,777
Miscellaneous Revenue	284,012	295,575	287,464	559,000	563,188
Indirect Cost Reimbursement	224,883	677,216	741,600	543,375	510,000
Subtotal Local Sources	\$ 193,631,941	\$ 204,303,018	\$ 207,575,410	\$ 232,793,815	\$ 238,174,565
State Sources					
Finance Act	\$ 57,904,591	\$ 61,203,457	\$ 74,065,022	\$ 61,495,691	\$ 61,826,052
Vocational Education Reimbursement	1,185,965	1,014,120	1,193,205	1,241,544	1,241,544
Special Education Reimbursement	4,743,343	5,306,751	5,285,899	5,528,836	5,628,836
READ Act	-	328,088	747,836	600,595	600,595
ELPA Reimbursement	314,696	273,212	1,009,685	1,043,660	1,043,660
Talented and Gifted Reimbursement	274,725	273,555	281,743	283,866	283,866
CDE Audit Adjustments/Assessment	-	-	(129,911)	(25,000)	(25,000)
Other State Revenue	92,257	90,868	116,598	112,634	112,634
Subtotal State Sources	\$ 64,515,577	\$ 68,490,051	\$ 82,570,077	\$ 70,281,826	\$ 70,712,187
Federal Sources					
Medicaid Reimbursements	1,072,354	827,225	1,382,268	1,075,000	1,075,000
Subtotal Federal Sources	\$ 1,072,354	\$ 827,225	\$ 1,382,268	\$ 1,075,000	\$ 1,075,000
TOTAL REVENUE	\$ 259,219,872	\$ 273,620,294	\$ 291,527,755	\$ 304,150,641	\$ 309,961,752



General Operating Fund (continued)

Expenditures Summary

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Estimated Actual	2016-17 Proposed Budget
EXPENDITURES:					
101-125 Administrators & Principals	\$ 12,048,939	\$ 12,702,643	\$ 13,770,123	\$ 15,082,718	\$ 15,708,563
201-220 Teachers	107,863,275	115,343,561	120,472,682	126,307,752	130,170,980
231-239 Psych/SocWkr/OT/PT	6,841,263	7,184,017	7,821,664	7,916,149	8,348,483
300-359 Professional Support Staff	3,159,031	3,488,983	4,070,727	4,034,161	4,112,187
360-390 Technical Support Staff	2,902,047	3,166,730	3,145,482	3,489,498	3,681,710
401-490 Para educators & Aides	8,840,009	9,223,145	9,446,287	10,343,017	10,903,586
500-516 Office & Admin Support Staff	8,397,350	8,719,633	9,359,811	9,775,492	9,810,389
600-637 Crafts/Trades Services	9,430,622	9,611,843	9,835,915	10,558,048	11,079,532
Subtotal Salaries	\$159,482,536	\$169,440,555	\$177,922,691	\$187,506,835	\$193,815,430
Employee Benefits	42,597,784	46,804,746	51,112,398	55,374,956	57,404,032
Subtotal Personnel Expenditures	\$202,080,320	\$216,245,301	\$229,035,089	\$242,881,791	\$251,219,462
Purchased Prof & Tech Services	\$ 3,163,292	\$ 3,455,668	\$ 3,159,553	\$ 4,057,940	\$ 5,425,712
Purchased Property Services	3,636,210	3,651,350	3,813,324	3,933,463	4,047,633
Other Purchased Services	2,491,705	2,472,398	2,580,475	3,061,979	2,358,179
Supplies	10,131,612	11,893,169	10,293,752	13,063,656	10,665,561
Property and Other Uses of Funds	1,171,620	1,475,857	997,501	2,259,493	393,482
Subtotal Non Personnel Expenditures	\$ 20,594,439	\$ 22,948,442	\$ 20,844,605	\$ 26,376,531	\$ 22,890,567
TOTAL EXPENDITURES	\$222,674,759	\$239,193,743	\$249,879,694	\$269,258,322	\$274,110,029



General Operating Fund (continued)

Reserves & Transfer Summary

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Estimated Actual	2016-17 Proposed Budget
RESERVES:					
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 8,223,301
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%
Emergency Reserve	-	-	-	-	8,223,301
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%
Charter Enrollment Reserve	-	-	-	-	38,663
Multi Year Contract Reserve	-	-	-	-	120,000
Warehouse Reserve	-	-	-	-	550,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 17,155,265
TRANSFERS TO:					
Risk Management Fund	\$ 2,931,429	\$ 3,366,687	\$ 3,366,687	\$ 3,366,687	\$ 4,343,862
Capital Reserve Fund	3,674,297	2,448,297	2,745,703	1,608,858	1,538,858
Charter Fund	19,836,484	20,182,575	21,386,904	22,232,582	22,479,433
Preschool Fund	2,819,863	3,556,785	3,395,197	3,649,225	3,818,922
Colorado Preschool Fund	1,064,792	1,094,973	1,748,881	1,800,271	1,709,108
Food Services	452,802	405,017	494,925	396,300	570,902
Technology Fund	2,202,945	1,768,113	1,771,749	1,786,599	1,643,084
Transportation Fund	2,385,212	2,577,212	2,826,618	3,699,517	3,891,866
Athletic Fund	1,934,415	1,934,415	1,830,374	2,004,320	2,000,870
TRANSFERS FROM:					
Community Schools Fund	\$ (897,282)	\$ (923,032)	\$ (1,053,907)	\$ (1,598,555)	\$ (1,198,555)
TOTAL TRANSFERS	\$ 36,404,957	\$ 36,411,042	\$ 38,513,131	\$ 38,945,804	\$ 40,798,350
TOTAL USES	\$ 259,079,716	\$ 275,604,785	\$ 288,392,825	\$ 308,204,126	\$ 332,063,644



Stretching Your BVSD Dollar

	12-13 REVISED BUDGET	13-14 REVISED BUDGET	14-15 REVISED BUDGET	15-16 REVISED BUDGET	16-17 PROPOSED BUDGET	% of Total
INSTRUCTION	\$123,652,686	\$129,481,093	\$134,817,018	\$143,481,507	\$146,179,791	53.33%
Regular Education	118,422,302	124,317,681	129,641,974	138,100,473	140,781,225	51.36%
Vocational Education	2,681,704	2,558,182	2,572,932	2,711,708	2,724,132	0.99%
Cocurricular Education and Athletics	1,105,089	1,108,876	1,117,442	1,216,187	1,194,827	0.44%
Talented and Gifted Education	1,443,591	1,496,354	1,484,670	1,453,139	1,479,607	0.54%
SPECIAL INSTRUCTION	\$34,378,287	\$35,564,011	\$38,599,384	\$41,036,317	\$41,167,621	15.02%
Special Education	28,750,825	29,352,491	31,974,295	34,234,735	34,445,358	12.57%
Literacy and Language Support Services	5,627,462	6,211,520	6,625,089	6,801,582	6,722,263	2.45%
INSTRUCTIONAL SUPPORT	\$18,108,684	\$21,810,970	\$21,592,228	\$22,868,811	\$21,686,092	7.91%
Student Services	9,941,005	11,576,256	11,047,364	10,964,162	9,960,088	3.63%
Instructional Staff Support	8,167,679	10,234,714	10,544,864	11,904,649	11,726,004	4.28%
SCHOOL ADMINISTRATION AND OPERATIONS	\$38,845,136	\$40,492,156	\$43,138,006	\$45,051,951	\$45,838,536	16.72%
School Administration	18,116,252	19,476,087	21,089,322	21,686,794	21,799,522	7.95%
Operations and Maintenance	20,728,884	21,016,069	22,048,684	23,365,157	24,039,014	8.77%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$14,951,703	\$15,437,650	\$17,254,076	\$18,981,045	\$19,237,989	7.02%
General Administration	2,860,641	2,657,020	3,865,095	3,919,822	3,914,507	1.43%
Business Services	3,688,215	4,146,557	4,047,840	4,223,164	4,196,695	1.53%
Central Services	8,402,847	8,634,073	9,341,141	10,838,059	11,126,787	
GRAND TOTAL	\$229,936,496	\$242,785,880	\$255,400,712	\$271,419,631	\$274,110,029	100.00%



Footnotes:

- Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- % of Group equals 16-17 budgeted dollars for that program divided by the "16-17 Budget" for that Group (SRE).



Making Choices in the BVSD Budget

<u>CATEGORY</u>				
GROUP		16-17	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<u>INSTRUCTION</u>				
REGULAR EDUCATION		\$ 140,781,225		51.36%
GENERAL INSTRUCTION - ALL LEVELS		123,420,565	87.67%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		8,685,703	6.17%	
ELEMENTARY LITERACY		2,881,010	2.05%	
INSTRUMENTAL MUSIC		2,616,930	1.86%	
DROPOUT PREVENTION		1,350,346	0.96%	
MIDDLE LEVEL LITERACY		537,298	0.38%	
SECONDARY LEVEL LITERACY		536,947	0.38%	
K-3 LITERACY		300	0.00%	
HIGH SCHOOL OPTIONS		34,692	0.02%	
IB PROGRAM		260,939	0.19%	
CONNECTIONS		295,179	0.21%	
MULTI-CULTURAL		156,416	0.11%	
EXPELLED STUDENT SERVICES		4,900	0.00%	
VOCATIONAL EDUCATION		\$ 2,724,132		0.99%
COCURRICULAR EDUCATION AND ATHLETICS		\$ 1,194,827		0.44%
TALENTED AND GIFTED EDUCATION		\$ 1,479,607		0.54%
TOTAL INSTRUCTION		\$ 146,179,791		53.33%
<u>SPECIAL INSTRUCTION</u>				
SPECIAL EDUCATION		\$ 34,445,358		12.57%
LITERACY AND LANGUAGE SUPPORT SERVICES		6,722,263		2.45%
TOTAL SPECIAL INSTRUCTION		\$ 41,167,621		15.02%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES		\$ 9,960,088		3.63%
COUNSELING SERVICES		4,518,479	45.38%	
NURSING AND HEALTH SERVICES		2,915,079	29.27%	
DROPOUT PREVENTION		212,740	2.14%	
FAMILY RESOURCE SCHOOLS		160,000	1.61%	
TRANSLATION SERVICES		149,442	1.50%	
SOCIAL WORK SERVICES		133,330	1.34%	
FAMILY ADVOCATE PROGRAM		144,749	1.45%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		1,726,269	17.33%	
INSTRUCTIONAL STAFF SUPPORT		\$ 11,726,004		4.28%
LIBRARY SUPPORT SERVICES		4,629,941	39.48%	
TECHNOLOGY SPECIALISTS		893,939	7.62%	
K-3 LITERACY		812,851	6.93%	
ADMIN AND EVALUATION OF LEARNING SERVICES		1,024,454	8.74%	
CULTURAL DIVERSITY		64,976	0.55%	
CURRICULUM DEVELOPMENT COUNCIL		3,313	0.03%	
MEDIA SUPPORT SERVICES		130,099	1.11%	
STAFF DEVELOPMENT		847,843	7.23%	
INDUCTION		137,683	1.17%	
SUPPERVISION OTHER INSTRUCTIONAL		62,288	0.53%	
OTHER INSTRUCTIONAL STAFF SUPPORT		3,118,617	26.60%	
TOTAL INSTRUCTIONAL SUPPORT		\$ 21,686,092		7.91%



Making Choices in the BVSD Budget (continued)

<u>CATEGORY</u>				
<u>GROUP</u>		16-17		% OF
<u>PROGRAM</u>		BUDGET		GROUP
				% OF TOTAL
				BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION		\$ 21,799,522		7.95%
PRINCIPAL'S OFFICE		21,149,841	97.02%	
SCHOOL ADMINISTRATION SERVICES		565,583	2.59%	
SCHOOL LEVEL SUPPORT		66,825	0.31%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		17,273	0.08%	
OPERATIONS AND MAINTENANCE		\$ 24,039,014		8.77%
MAINTENANCE & OPERATIONS		20,630,729	85.82%	
ENVIRONMENTAL SERVICES		873,795	3.63%	
ADMIN OF MAINTENANCE AND OPERATIONS		984,270	4.09%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		1,550,220	6.45%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS		\$ 45,838,536		16.72%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION		\$ 3,914,507		1.43%
SUPERINTENDENT		685,758	17.53%	
TAX COLLECTION FEES		417,000	10.65%	
SECONDARY EDUCATION SUPPORT		266,520	6.81%	
LEGAL SERVICES		147,407	3.77%	
ELEMENTARY EDUCATION SUPPORT		172,272	4.40%	
ADMIN OF GENERAL SUPPORT SERVICES		343,001	8.76%	
STAFF NEGOTIATIONS SERVICES		289,363	7.39%	
GRANT PROCUREMENT		104,012	2.66%	
ELECTION SERVICES		69,750	1.78%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,419,424	36.26%	
BUSINESS SERVICES		\$ 4,196,695		1.53%
CENTRAL SERVICES		\$ 11,126,787		4.06%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		5,792,187	52.07%	
HUMAN RESOURCES		1,886,920	16.96%	
TELECOMMUNICATIONS		461,103	4.14%	
COMMUNICATION SERVICES		340,242	3.06%	
RESEARCH AND EVALUATION SERVICES		131,716	1.18%	
PLANNING SERVICES		361,283	3.25%	
INSURANCE MANAGEMENT SERVICES		204,850	1.84%	
SUBSTITUTE OFFICE		78,767	0.71%	
RECRUITMENT		379,700	3.41%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		1,481,831	13.32%	
TOTAL DISTRICT WIDE SUPPORT		\$ 19,237,989		7.02%
GRAND TOTAL GENERAL OPERATING FUND		\$ 274,110,029		100.00%

Footnotes:

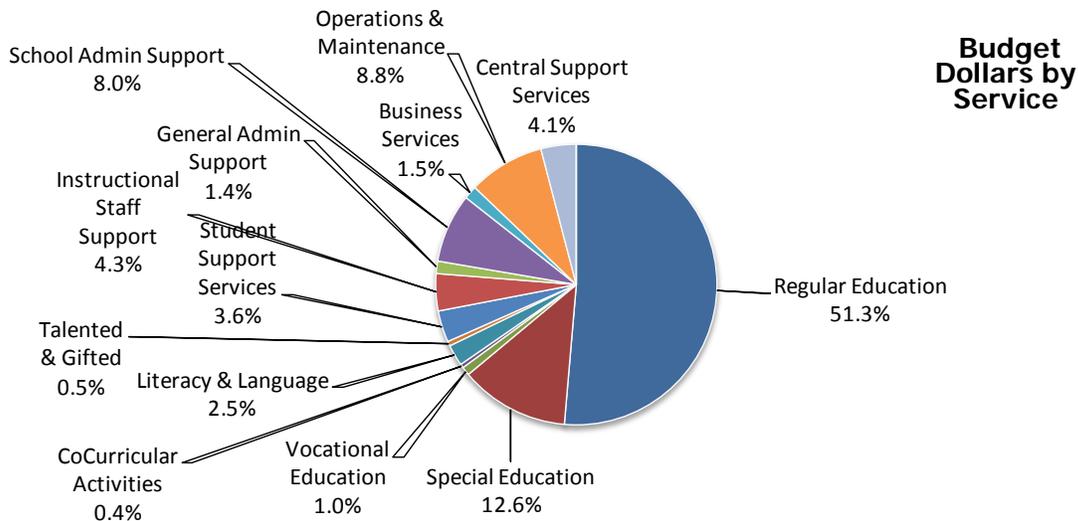
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 16-17 budgeted dollars for that program divided by the "16-17 Budget" for that Group (SRE).



Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 140,781,225	51.36%	1,425.780
Vocational Education	2,724,132	0.99%	30.950
CoCurricular Activities	1,194,827	0.44%	0.000
Talented & Gifted	1,479,607	0.54%	18.466
Total Instruction	146,179,791	53.33%	1,475.196
<u>Special Instruction</u>			
Special Education	34,445,358	12.57%	411.347
Literacy & Language	6,722,263	2.45%	67.669
Total Special Instruction	41,167,621	15.02%	479.016
<u>Instructional Support</u>			
Student Support Services	9,960,088	3.63%	96.533
Instructional Staff Support	11,726,004	4.28%	92.919
Total Instructional Support	21,686,092	7.91%	189.452
<u>School Administration and Operations</u>			
School Admin Support	21,799,522	7.95%	226.625
Operations & Maintenance	24,039,014	8.77%	239.150
Total School Administration and Ops	45,838,536	16.72%	465.775
<u>District Wide Services and Community Obligations</u>			
General Admin Support	3,914,507	1.43%	16.613
Business Services	4,196,695	1.53%	38.850
Central Support Services	11,126,787	4.06%	68.750
Total District Wide Support	19,237,989	7.02%	124.213
GRAND TOTAL ALL SERVICES	\$ 274,110,029	100.00%	2,733.652

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





SRE Five-Year Comparison

SRE	2012-13	2013-14	2014-15	2015-16	2016-17
	Audited Actual	Audited Actual	Audited Actual	Revised Budget	Proposed Budget
11 Regular Education	\$ 112,521,055	\$ 121,225,880	\$ 125,254,202	\$138,100,473	\$ 140,781,225
12 Special Education	28,629,348	29,898,296	32,823,956	34,234,735	34,445,358
13 Vocational Education	1,913,093	2,088,619	2,050,316	2,711,708	2,724,132
14 CoCurricular Ed/Athletics	1,055,734	1,094,552	992,538	1,216,187	1,194,827
16 Literacy & Language	5,573,594	6,542,243	6,781,892	6,801,582	6,722,263
17 Talented & Gifted	1,335,568	1,369,470	1,408,790	1,453,139	1,479,607
21 Student Support Services	9,653,490	10,821,102	10,520,076	10,964,162	9,960,088
22 Instructional Staff Support	8,050,304	9,751,997	10,575,348	11,904,649	11,726,004
23 General Administration Support	2,942,432	2,959,626	3,478,361	3,919,822	3,914,507
24 School Administration Support	18,716,606	19,267,265	20,672,317	21,686,794	21,799,522
25 Business Services	3,080,174	3,755,794	3,871,515	4,223,164	4,196,695
26 Operations & Maintenance	20,545,115	21,457,542	21,964,138	23,365,157	24,039,014
27 Student Transportation	-	-	-	-	-
28 Central Support Services	8,651,295	8,961,357	9,486,245	10,838,059	11,126,787
29 Other Support Services	6,885	-	-	-	-
33 Community Services	66	-	-	-	-
TOTAL:	\$ 222,674,759	\$ 239,193,743	\$ 249,879,694	\$ 271,419,631	\$ 274,110,029



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	2016-17 Proposed BUDGET
SRE 11 Regular Education	\$ 105,193,464	\$ 30,566,863	\$ 1,586,780	\$ 582,410	\$ 315,266	\$ 2,324,685	\$ 211,757	\$ 140,781,225
SRE 12 Special Education	25,489,159	7,941,305	46,456	11,039	852,910	70,820	33,669	34,445,358
SRE 13 Vocational Education	1,945,462	601,928	13,836	14,945	2,100	141,047	4,814	2,724,132
SRE 14 Co-Curricular Education & Athletics	987,142	197,932	8,553	-	-	800	400	1,194,827
SRE 16 Literacy & Language Support Services	5,170,574	1,495,697	6,103	2,681	10,471	34,944	1,793	6,722,263
SRE 17 Talented & Gifted Education	896,550	308,409	29,300	-	124,526	118,222	2,600	1,479,607
SRE 21 Student Support Services	6,556,930	1,982,532	703,262	24,910	78,829	397,082	216,543	9,960,088
SRE 22 Instructional Staff Support	7,767,626	2,432,086	828,156	64,423	50,736	531,428	50,349	11,724,804
SRE 23 General Administration Support	1,975,478	518,282	998,799	120,674	145,544	67,549	89,381	3,915,707
SRE 24 School Administration Support	16,679,813	4,830,563	30,195	1,983	136,301	107,916	12,751	21,799,522
SRE 25 Business Services	2,895,243	841,702	273,993	25,065	61,250	39,242	60,200	4,196,695
SRE 26 Operations & Maintenance	12,276,213	4,000,531	24,145	1,502,999	21,206	6,334,207	(120,287)	24,039,014
SRE 28 Central Support Services	5,981,776	1,686,202	876,134	1,696,504	559,040	497,619	(170,488)	11,126,787
GRAND TOTAL	\$ 193,815,430	\$ 57,404,032	\$ 5,425,712	\$ 4,047,633	\$ 2,358,179	\$ 10,665,561	\$ 393,482	\$ 274,110,029



Service (SRE) Budgets by Object (continued)

SRE Detail

SRE PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2016-17 Proposed BUDGET
SRE 11 REGULAR EDUCATION								
0010 GEN ELEMENTARY EDUC	40,217,151	11,929,845	10,379	273,007	32,120	478,321	48,383	\$ 52,989,206
0020 GEN MIDDLE EDUCATION	22,382,945	6,532,661	38,267	131,429	49,411	261,904	32,368	29,428,985
0030 GEN HIGH SCHOOL EDUCATION	31,165,160	9,033,724	503,769	168,417	136,976	248,144	104,259	41,360,449
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	85,320	-	85,320
0060 INTEGRATED EDUCATION	969,777	287,558	-	8,038	491	13,493	759	1,280,116
0080 LIBRARY INSTRUCTION	90,080	40,200	-	1,439	-	108,864	3,394	243,977
0090 OTHER GEN EDUCATION	1,652,412	213,508	1,033,255	-	96,268	395,388	222	3,391,053
0093 HOMEBOUND/HOSPITAL	20,720	4,154	-	-	-	-	-	24,874
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	502
0200 ART	1,512,032	439,546	-	-	-	31,430	382	1,983,390
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	690
0300 OTHER ART PROGRAMS	-	-	-	-	-	7,413	186	7,599
0500 LANG ARTS ENGLISH	-	-	60	-	-	433,121	306	433,487
0510 LANGUAGE SKILLS	-	-	-	-	-	7,896	-	7,896
0511 READING	-	-	-	-	-	881	-	881
0543 JOURNALISM	-	-	-	-	-	522	-	522
0550 SPEECH	-	-	-	-	-	1,153	2,224	3,377
0560 DRAMA	-	-	-	-	-	1,150	-	1,150
0600 FOREIGN LANGUAGES	-	-	25	-	-	20,957	-	20,982
0810 HEALTH EDUCATION	-	-	-	-	-	3,374	-	3,374
0830 PHYSICAL EDUCATION	2,583,155	750,913	-	-	-	18,510	511	3,353,089
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,654	-	3,654
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	6,832	-	6,832
1100 MATHEMATICS	-	-	-	-	-	32,033	-	32,033
1210 MUSIC GENERAL	2,579,639	749,893	1,000	-	-	14,148	1,170	3,345,850
1240 MUSIC VOCAL	-	-	-	-	-	6,291	306	6,597
1250 MUSIC INSTRUMENTAL	2,019,533	584,861	25	80	-	11,342	1,089	2,616,930
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	-	-	-	-	-	40,887	3,926	44,813
1500 SOCIAL SCIENCES	-	-	-	-	-	33,053	51	33,104
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	5,781	12,221	18,002
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
SRE TOTAL	105,193,464	30,566,863	1,586,780	582,410	315,266	2,324,685	211,757	\$ 140,781,225



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's/0800's PROPERTY & OTHER USES	2016-17 Proposed BUDGET
SRE 12 SPECIAL EDUCATION								
0092 ESY EXTENDED SCHOOL YEAR	120,652	24,191	4,325	-	800	4,045	-	\$ 154,013
0093 HOMEBOUND/HOSPITAL	23,879	4,788	-	-	-	-	-	28,667
1700 SPECIAL EDUCATION	15,200,320	4,959,799	11,808	11,039	602,726	59,660	32,994	20,878,346
1710 PHYS DISABILITY	1,014,746	292,214	-	-	-	-	-	1,306,960
1720 VISUAL DISABILITY	121,692	35,203	-	-	-	-	-	156,895
1730 HEARING DISABILITY	573,289	183,063	-	-	-	306	-	756,658
1740 S.L.I.C.	-	-	-	-	-	1,255	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	369
1770 SPEECH/LANGUAGE DISABTY	3,251,856	910,675	-	-	-	-	-	4,162,531
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	889
1791 PRESCH DISABILITY CHILD	1,332,889	461,243	173	-	246,809	-	-	2,041,114
2113 SOCIAL WORK SERVICES	1,097,748	300,056	-	-	-	-	-	1,397,804
2123 APPRAISAL SERVICES	673,626	189,467	-	-	-	-	-	863,093
2140 PSYCHOLOGICAL SERVICES	1,747,345	480,574	-	-	-	-	-	2,227,919
2153 AUDIOLOGY SERVICES	99,993	26,646	-	-	-	-	-	126,639
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	231,124	73,386	-	-	-	-	675	305,185
SRE TOTAL	25,489,159	7,941,305	46,456	11,039	852,910	70,820	33,669	\$ 34,445,358
SRE 13 VOCATIONAL EDUCATION								
0030 GEN HIGH SCHOOL EDUCATION	1,170,156	342,834	-	6,740	-	26,576	-	\$ 1,546,306
0033 TEEN PARENTING PROGRAM	332,777	126,074	11,836	-	1,200	7,123	500	479,510
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	8,228	-	8,228
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,091	-	2,091
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	-	-	-	-	-	3,834	-	3,834
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	8,459
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	902	-	902
0936 COSMETOLOGY	7,700	1,544	-	-	-	13,643	250	23,137
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,048	-	1,048
1010 CONSTRUCTION	-	-	-	-	-	2,500	324	2,824
1022 GRAPHIC ARTS	82,848	23,208	-	-	-	5,000	322	111,378
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	-	-	-	-	-	468	-	468
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	254	2,754
2122 COUNSELING SERVICES	82,665	23,340	-	-	-	125	194	106,324
2134 NURSING SERVICES	51,553	15,614	-	-	-	-	-	67,167
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2410 PRINCIPAL'S OFFICE	217,763	69,314	-	8,205	-	10,000	526	305,808
SRE TOTAL	1,945,462	601,928	13,836	14,945	2,100	141,047	4,814	\$ 2,724,132



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's/0800's PROPERTY & OTHER USES	2016-17 Proposed BUDGET
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1808 INTRAMURALS - GENERAL	261,566	52,447	-	-	-	-	-	\$ 314,013
1900 STUDENT ACTIVITIES	724,496	145,268	-	-	-	-	-	869,764
8916 JITSUYGO HIGH SCH PROGRAM	1,080	217	8,553	-	-	800	400	11,050
SRE TOTAL	987,142	197,932	8,553	-	-	800	400	\$ 1,194,827
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES								
0010 GEN ELEMENTARY EDUC	2,647,484	766,230	-	-	-	7,790	-	\$ 3,421,504
0020 GEN MIDDLE EDUCATION	1,027,667	297,595	-	-	-	7,015	163	1,332,440
0030 GEN HIGH SCHOOL EDUCATION	813,692	235,702	-	-	-	9,196	-	1,058,590
0090 OTHER GEN EDUCATION	4,154	833	692	-	-	3,763	865	10,307
2200 INSTRUCTIONAL STAFF SPRT	647,784	186,065	-	2,681	9,729	3,566	765	850,590
2212 CURRICULUM DEVELOPMENT	3,087	619	1,411	-	742	-	-	5,859
2214 EVALUATION INSTRUCT SVCS	26,706	8,653	4,000	-	-	3,614	-	42,973
SRE TOTAL	5,170,574	1,495,697	6,103	2,681	10,471	34,944	1,793	\$ 6,722,263
SRE 17 TALENTED & GIFTED EDUCATION								
0070 TALENTED AND GIFTED	663,808	243,500	300	-	118,394	19,584	-	\$ 1,045,586
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	82,107	23,150	20,000	-	-	-	-	125,257
1900 STUDENT ACTIVITIES	11,416	2,290	-	-	1,250	4,350	1,100	20,406
2237 ADMIN TAG PROGRAMS	139,219	39,469	9,000	-	4,882	93,033	1,500	287,103
SRE TOTAL	896,550	308,409	29,300	-	124,526	118,222	2,600	\$ 1,479,607
SRE 21 STUDENT SUPPORT SERVICES								
2100 SUPPORT SERVICES-STUDENTS	284,382	75,115	173,294	-	-	219,871	-	\$ 752,662
2112 ATTENDANCE SERVICES	147,739	44,742	-	-	-	-	-	192,481
2113 SOCIAL WORK SERVICES	353,350	137,469	-	-	-	-	-	490,819
2114 STUDENT ACCOUNTING	440,088	129,020	17,008	2,910	1,500	3,611	750	594,887
2122 COUNSELING SERVICES	3,459,679	977,165	4,200	-	15,179	59,663	2,593	4,518,479
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	765,016	230,077	14,000	2,000	6,150	3,419	2,200	1,022,862
2139 OTHR HLTH SVCS-MEDICAID	721,954	278,303	494,760	20,000	56,000	110,200	211,000	1,892,217
2190 OTHER SUPPORT SERVICES-STUDENTS	354,223	101,228	-	-	-	-	-	455,451
2516 FINANCIAL ACCOUNTING SERVICES	30,499	9,413	-	-	-	-	-	39,912
SRE TOTAL	6,556,930	1,982,532	703,262	24,910	78,829	397,082	216,543	\$ 9,960,088
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 INSTRUCTIONAL STAFF SPRT	113,300	87,116	669,063	-	33,129	60,702	15,000	\$ 978,310
2210 IMPROVEMENT INSTRUC SVCS	902,241	247,554	-	-	2,610	12,175	-	1,164,580
2211 ADMIN LEARNING SERVICES	64,415	19,512	-	6,250	2,000	11,000	10,000	113,177
2212 CURRICULUM DEVELOPMENT	390,422	109,996	700	-	-	51,917	-	553,035
2213 STAFF DEVELOPMENT	387,406	261,337	156,965	-	3,450	30,312	8,373	847,843
2214 EVALUATION INSTRUCT SVCS	460,440	127,705	1,250	-	-	317,776	4,106	911,277
2219 LEARNING MATERIALS CENTER	50,354	16,692	-	-	-	-	-	67,046
2220 MEDIA SUPPORT SERVICES	673,204	220,735	-	-	-	-	-	893,939
2222 LIBRARY SUPPORT SVCS	3,562,600	1,022,280	178	-	-	43,286	1,597	4,629,941
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	585,275	165,173	-	-	6,200	4,000	10,000	770,648
2231 ADMIN SPECIAL EDUCATION	529,681	139,986	-	-	-	-	-	669,667
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	48,288	14,000	-	-	-	-	-	62,288
SRE TOTAL	7,767,626	2,432,086	828,156	64,423	50,736	531,428	50,349	\$ 11,724,804



Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's/0800's PROPERTY & OTHER USES	2016-17 Proposed BUDGET
SRE 23 GENERAL ADMINISTRATION								
SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	304,574	80,208	289,431	4,000	41,892	48,891	12,797	\$ 781,793
2304 GENERAL ADMIN SUPPORT	846,278	217,449	-	-	-	-	-	1,063,727
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	14,500	3,571	25,134	51,705
2312 BOE SECTRY BOARD OF EDUC	31,520	8,958	-	-	-	-	-	40,478
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	69,750
2315 LEGAL SERVICES	65,459	20,321	54,977	-	2,500	3,650	500	147,407
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	216,701	55,586	16,576	-	-	500	-	289,363
2321 SUPERINTENDENT	430,509	113,485	65	1,260	82,452	7,937	50,050	685,758
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	80,437	21,075	-	-	1,000	1,500	-	104,012
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
2501 BUSINESS SUPPORT SERVICES	-	1,200	-	-	-	-	-	1,200
2843 PROGRAMMING SERVICES	-	-	-	114,214	-	-	-	114,214
SRE TOTAL	1,975,478	518,282	998,799	120,674	145,544	67,549	89,381	\$ 3,915,707
SRE 24 SCHOOL ADMINISTRATION								
SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVCS	573,852	8,521	30,195	-	6,840	11,000	2,000	\$ 632,408
2410 PRINCIPAL'S OFFICE	16,105,961	4,822,042	-	1,983	129,461	96,916	10,751	21,167,114
SRE TOTAL	16,679,813	4,830,563	30,195	1,983	136,301	107,916	12,751	\$ 21,799,522
SRE 25 BUSINESS SERVICES								
2501 BUSINESS SUPPORT SERVICES	262,926	65,912	-	-	-	-	-	\$ 328,838
2511 ADMIN BUSINESS SERVICES	227,024	59,913	-	-	-	-	-	286,937
2513 BUDGETING SERVICES	531,538	153,952	23,400	500	16,850	6,500	8,500	741,240
2515 PAYROLL SERVICES	359,617	105,686	-	-	-	-	-	465,303
2516 FINANCIAL ACCOUNTING SVCS	622,269	183,865	245,593	2,500	25,300	10,400	10,100	1,100,027
2520 PURCHASING SERVICES	373,071	108,985	-	750	13,900	8,900	1,100	506,706
2530 WAREHOUSING/DISTRIBUTING	518,798	163,389	5,000	14,000	5,200	4,600	40,500	751,487
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	11,157
SRE TOTAL	2,895,243	841,702	273,993	25,065	61,250	39,242	60,200	\$ 4,196,695
SRE 26 OPERATIONS & MAINTENANCE								
2600 MAINTENANCE & OPERATIONS	9,705,146	3,200,170	12,145	1,291,279	14,880	6,319,257	87,852	\$ 20,630,729
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	771,876	210,222	-	120	1,432	50	570	984,270
2620 ENVIRONMENTAL SERVICES	650,355	210,755	8,000	209,600	4,894	3,900	(213,709)	873,795
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	2,000
2660 SECURITY SERVICES	1,148,836	378,784	2,000	-	-	8,000	5,000	1,542,620
2801 CENTRAL SUPPORT SERVICES	-	600	-	-	-	-	-	600
SRE TOTAL	12,276,213	4,000,531	24,145	1,502,999	21,206	6,334,207	(120,287)	\$ 24,039,014
SRE 28 CENTRAL SUPPORT SERVICES								
2800 CENTRAL SUPPORT SERVICES	30,000	435	101,671	-	-	-	-	\$ 132,106
2801 CENTRAL SUPPORT SERVICES	951,123	246,720	-	-	-	-	-	1,197,843
2811 PLANNING SERVICES	113,725	33,058	130,000	600	13,400	66,800	3,700	361,283
2814 RESEARCH/EVALUATION SVCS	82,982	23,234	7,500	-	4,250	10,250	3,500	131,716
2820 COMMUNICATION SERVICES	205,073	59,588	47,000	-	9,230	7,551	11,800	340,242
2830 HUMAN RESOURCES	1,323,842	377,780	93,334	3,500	18,760	128,340	16,426	1,961,982
2832 RECRUITMENT/PLACEMENT SVC	162,037	46,883	55,000	-	2,780	98,000	15,000	379,700
2834 IN SVC TRAINING NON-CERT	-	-	-	-	1,604	-	-	1,604
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	200	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	619	-	-	-	-	-	3,705
2841 SUPERVISING INFO SYS SERVICES	328,162	95,182	150,290	5,500	49,541	20,500	60,500	709,675
2843 PROGRAMMING SERVICES	1,249,863	346,555	70,000	1,271,278	8,225	10,400	3,050	2,959,371
2844 OPERATIONS SERVICES	351,879	100,540	197,300	163,363	71,250	41,250	50,050	975,632
2845 TELECOMMUNICATIONS	85,368	24,313	2,500	153,813	180,000	-	15,109	461,103
2849 OTHER INFORMATION SYSTEMS SERVICES	831,108	252,401	5,000	-	28,000	26,000	5,000	1,147,509
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	25,000	-	195,000
2890 OTHER SUPPORT SERVICES	103,760	27,401	2,539	450	1,650	8,228	6,250	150,278
3230 PRINT SHOP DISTRICT	159,768	51,493	5,000	98,000	-	55,000	(361,073)	\$ 8,188
SRE TOTAL	5,981,776	1,686,202	876,134	1,696,504	559,040	497,619	(170,488)	\$ 11,126,787
GRAND TOTAL	193,815,430	57,404,032	5,425,712	4,047,633	2,358,179	10,665,561	393,482	274,110,029



Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2016-17 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 152,386,381	\$ 44,667,846	\$ 4,042,121	\$ 3,988,368	\$ 1,142,266	\$ 10,025,202	\$ 64,609	\$ 216,316,793
0013 K-3 LITERACY	635,880	176,971	-	-	-	300	-	813,151
0017 ELEMENTARY LITERACY	2,233,467	647,243	-	-	-	12,175	-	2,892,885
0021 CHOICE	379,028	109,743	-	-	-	600	-	489,371
0027 MIDDLE LEVEL LITERACY	416,639	120,659	-	-	-	-	-	537,298
0031 DROPOUT PREVENTION	972,152	298,690	487,225	-	-	15,500	-	1,773,567
0032 PASSAGES	124,451	38,145	-	-	-	-	-	162,596
0034 CONNECTIONS	227,424	65,850	-	-	-	1,905	-	295,179
0035 MULTI-CULTURAL	121,296	35,120	-	-	-	-	-	156,416
0036 SECONDARY LEVEL LITERACY	416,347	120,600	-	-	-	-	-	536,947
0037 EXPELLED STUDENT SERVICES	-	900	1,500	-	1,300	1,200	-	4,900
0038 HIGH SCHOOL OPTIONS	5,000	1,002	23,793	-	4,897	-	-	34,692
0039 ADVANCED PLACEMENT	90,968	26,338	-	-	-	-	-	117,306
0040 AVID	39,287	10,516	26,000	-	28,168	95	12,800	116,866
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,431	-	1,431
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,432	-	1,432
0068 INTERDISCIPLINARY ED	-	-	301	-	-	1,131	-	1,432
0071 TALENTED & GIFTED (SRA)	3,824	625	300	-	-	10,237	-	14,986
0072 TALENTED AND GIFTED	364,101	157,950	20,000	-	1,882	6,796	1,500	552,229
0073 TAG - DISTRICT PROGRAMS	418,843	118,618	-	-	122,644	44,649	1,100	705,854
0080 SUMMER OPTIONS	29,244	5,864	6,000	-	-	1,000	1,000	43,108
0081 SUMMER CHS	4,726	948	-	-	-	-	-	5,674
0082 SUMMER CHS JULY WARRIORS/IB	9,810	1,967	-	-	-	-	-	11,777
0083 SUMMER BHS PANTHER RISING	4,906	984	-	-	-	-	-	5,890
0084 SUMMER FHS KNIGHTS	10,293	2,064	-	-	-	-	-	12,357
0089 SUMMER ONLINE	138,042	30,617	-	-	61,000	1,000	300	230,959
0095 PARTNERS IN EDUCATION	(54,409)	58,962	-	-	500	500	-	5,553
0137 FAMILY ADVOCATE PROGRAM	104,205	40,544	-	-	-	-	-	144,749
0193 PLANNING INNOVATIONS	22,626	6,096	-	-	-	10,000	-	38,722
0660 ENGLISH AS 2ND LANGUAGE	4,556,119	1,319,690	692	-	-	27,764	1,028	5,905,293
2001 IB PROGRAM	146,559	41,280	3,700	-	29,500	7,000	33,600	261,639
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	106,153	27,624	794	-	-	14,871	-	149,442
2191 ADA/504 SERVICES	60,913	16,172	12,500	-	-	5,000	-	94,585
2204 RECRUITMENT	57,561	18,138	-	-	2,780	-	-	78,479
2205 INDUCTION	106,490	25,904	-	-	1,887	2,402	1,000	137,683
2207 TECHNOLOGY SPECIALISTS	673,204	220,735	-	-	-	-	-	893,939
2215 CULTURAL DIVERSITY	6,700	1,343	14,128	-	3,742	33,063	6,000	64,976
2216 FIRST AID TRAINING	4,519	907	-	-	-	2,500	8,000	15,926
2218 CURRICULUM DEVELOPMENT COUNCIL	2,760	553	-	-	-	-	-	3,313
2236 SUPERVISION-LIT/LANG	651,871	186,884	5,411	2,681	10,471	7,180	765	865,263
2391 ELEM EDUCATION SUPPORT	122,070	32,279	-	1,300	9,792	3,681	3,150	172,272
2393 SECONDARY ED SUPPORT	182,504	47,329	2,000	1,700	18,500	7,340	7,147	266,520
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	30,000	-	30,000
2491 SCHOOL LEVEL SUPPORT	13,852	2,938	30,195	-	6,840	11,000	2,000	66,825
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	125,496	38,356	-	-	1,000	-	-	164,852
2834 SUBSTITUTE OFFICE	60,117	18,650	-	-	-	-	-	78,767
3120 STATE VOCATIONAL ED	1,945,462	601,928	13,836	14,945	2,100	141,047	4,814	2,724,132
3130 STATE ECEA SPECIAL ED	25,489,159	7,941,305	46,456	11,039	852,910	70,820	33,669	34,445,358
3150 STATE TALENTED & GIFTED	109,782	31,216	9,000	-	-	56,540	-	206,538
3206 READ ACT	-	-	25,000	-	-	-	-	25,000
9003 MEDICAID	289,608	85,939	494,760	20,000	56,000	110,200	211,000	\$ 1,267,507
GRAND TOTAL	193,815,430	57,404,032	5,425,712	4,047,633	2,358,179	10,665,561	393,482	\$ 274,110,029



Project/Program Budgets by Object (continued)

Project Detail

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2016-17 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE								
0010 GEN ELEMENTARY ED	38,021,588	11,293,577	7,379	273,007	8,620	477,021	34,783	\$ 50,115,975
0020 GEN MIDDLE EDUCATION	21,502,628	6,277,862	267	131,429	15,243	258,209	19,568	28,205,206
0030 GEN HIGH SCHOOL EDUCATION	29,208,502	8,479,497	2,950	168,417	69,779	221,545	83,259	38,233,949
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	85,320	-	85,320
0060 INTEGRATED EDUCATION	931,873	276,583	-	8,038	491	13,493	759	1,231,237
0080 LIBRARY INSTRUCTION	90,080	40,200	-	1,439	-	108,864	3,394	243,977
0090 OTHER GEN EDUCATION	1,652,412	213,508	1,033,255	-	96,268	395,388	222	3,391,053
0093 HOMEBOUND/HOSPITAL	20,720	4,154	-	-	-	-	-	24,874
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	502
0200 ART	1,512,032	439,546	-	-	-	31,430	382	1,983,390
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	690
0300 BUSINESS EDUCATION	-	-	-	-	-	7,413	186	7,599
0500 LANG ARTS ENGLISH	-	-	60	-	-	433,121	306	433,487
0510 LANGUAGE SKILLS	-	-	-	-	-	7,896	-	7,896
0511 READING	-	-	-	-	-	881	-	881
0543 JOURNALISM	-	-	-	-	-	522	-	522
0550 SPEECH	-	-	-	-	-	1,153	2,224	3,377
0560 DRAMA	-	-	-	-	-	1,150	-	1,150
0600 FOREIGN LANGUAGES	-	-	25	-	-	20,957	-	20,982
0810 HEALTH EDUCATION	-	-	-	-	-	3,374	-	3,374
0830 PHYSICAL EDUCATION	2,583,155	750,913	-	-	-	18,510	511	3,353,089
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,654	-	3,654
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	6,832	-	6,832
1100 MATHEMATICS	-	-	-	-	-	32,033	-	32,033
1210 MUSIC GENERAL	2,579,639	749,893	1,000	-	-	14,148	1,170	3,345,850
1240 MUSIC VOCAL	-	-	-	-	-	6,291	306	6,597
1250 MUSIC INSTRUMENTAL	2,019,533	584,861	25	80	-	11,342	1,089	2,616,930
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	-	-	-	-	-	40,887	3,926	44,813
1500 SOCIAL SCIENCES	-	-	-	-	-	33,053	51	33,104
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	5,781	12,221	18,002
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
1808 INTRAMURALS - GENERAL	261,566	52,447	-	-	-	-	-	314,013
1900 STUDENT ACTIVITIES	724,496	145,268	-	-	-	-	-	869,764
2100 SUPPORT SERVICES-STUDENT	117,316	31,319	-	-	-	200,000	-	348,635
2113 SOCIAL WORK SERVICES	95,990	37,340	-	-	-	-	-	133,330
2114 STUDENT ACCOUNTING	440,088	129,020	17,008	2,910	1,500	3,611	750	594,887
2122 COUNSELING SERVICES	3,459,679	977,165	4,200	-	15,179	59,663	2,593	4,518,479
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	765,016	230,077	14,000	2,000	6,150	3,419	2,200	1,022,862
2139 OTHER HLTH SVCS-MEDICAID	432,346	192,364	-	-	-	-	-	624,710
2190 OTHER SUPPORT SERVICES-STUDENT	331,809	95,085	-	-	-	-	-	426,894
2231 ADMIN SPECIAL EDUCATION	529,681	139,986	-	-	-	-	-	669,667



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2016-17 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2200 INSTRUCTIONAL STAFF SPRT	50,000	-	654,935	-	27,000	22,237	-	\$ 754,172
2210 IMPROVEMENT INSTRUCT SVCS	266,361	70,583	-	-	2,610	-	-	339,554
2211 ADMIN LEARNING SERVICES	64,415	19,512	-	6,250	2,000	11,000	10,000	113,177
2212 CURRICULUM DEVELOPMENT	387,662	109,443	-	-	-	51,917	-	549,022
2213 STAFF DEVELOPMENT	387,406	261,337	125,965	-	3,450	30,312	8,373	816,843
2214 EVALUATION INSTRUCT SVCS	460,440	127,705	1,250	-	-	317,776	4,106	911,277
2219 LEARNING MATERIALS CENTER	50,354	16,692	-	-	-	-	-	67,046
2222 LIBRARY SUPPORT SVCS	3,562,600	1,022,280	178	-	-	43,286	1,597	4,629,941
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	585,275	165,173	-	-	6,200	4,000	10,000	770,648
2239 SUPERVISION-OTHER INST PRGRA	48,288	14,000	-	-	-	-	-	62,288
2300 ADMIN GEN SUPPORT SVCS	-	600	287,431	1,000	13,600	7,870	2,500	313,001
2304 ADMIN GEN SUPPORT SVCS	846,278	217,449	-	-	-	-	-	1,063,727
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	14,500	3,571	25,134	51,705
2312 BOE SECTRY BOARD OF ED	31,520	8,958	-	-	-	-	-	40,478
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	69,750
2315 LEGAL SERVICES	65,459	20,321	54,977	-	2,500	3,650	500	147,407
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	216,701	55,586	16,576	-	-	500	-	289,363
2321 SUPERINTENDENT	430,509	113,485	65	1,260	82,452	7,937	50,050	685,758
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	80,437	21,075	-	-	1,000	1,500	-	104,012
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
2400 SCHOOL ADMIN SUPPORT SVC	560,000	5,583	-	-	-	-	-	565,583
2410 PRINCIPAL'S OFFICE	16,092,656	4,819,374	-	1,983	129,461	95,916	10,451	21,149,841
2501 BUSINESS SUPPORT SERVICES	262,926	67,112	-	-	-	-	-	330,038
2511 ADMIN BUSINESS SERVICES	227,024	59,913	-	-	-	-	-	286,937
2513 BUDGETING SERVICES	531,538	153,952	23,400	500	16,850	6,500	8,500	741,240
2515 PAYROLL SERVICES	359,617	105,686	-	-	-	-	-	465,303
2516 FINANCIAL ACCOUNTING SERVICES	652,768	193,278	245,593	2,500	25,300	10,400	10,100	1,139,939
2520 PURCHASING SERVICES	373,071	108,985	-	750	13,900	8,900	1,100	506,706
2530 WAREHOUSING/DISTRIBUTING	518,798	163,389	5,000	6,400	5,200	4,600	40,500	743,887
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	11,157
2600 MAINTENANCE & OPERATIONS	9,705,146	3,200,170	12,145	1,291,279	14,880	6,319,257	87,852	20,630,729
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	771,876	210,222	-	120	1,432	50	570	984,270
2620 ENVIRONMENTAL SERVICES	524,859	172,399	8,000	209,600	3,894	3,900	(213,709)	708,943
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	2,000
2660 SECURITY SERVICES	1,148,836	378,784	2,000	-	-	8,000	5,000	1,542,620
2800 CENTRAL SUPPORT SERVICES	30,000	435	101,671	-	-	-	-	132,106
2801 CENTRAL SUPPORT SERVICES	951,123	247,320	-	-	-	-	-	1,198,443
2811 PLANNING SERVICES	91,099	26,962	130,000	600	13,400	56,800	3,700	322,561
2814 RESEARCH/EVALUATION SERVICES	82,982	23,234	7,500	-	4,250	10,250	3,500	131,716
2820 COMMUNICATION SERVICES	205,073	59,588	47,000	-	9,230	7,551	11,800	340,242
2830 HUMAN RESOURCES	1,263,725	359,130	93,334	3,500	18,760	128,340	16,426	1,883,215
2832 RECRUITMENT/PLACEMENT SSERVICE	104,476	28,745	55,000	-	-	98,000	15,000	301,221
2834 INSVC TRAINING NON-CERT	-	-	-	-	1,604	-	-	1,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	9,000	-	350	300	200	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	619	-	-	-	-	-	3,705
2841 SUPERVISING INFO SYS SERVICES	328,162	95,182	150,290	5,500	49,541	20,500	60,500	709,675
2843 PROGRAMMING SERVICES	1,249,863	346,555	70,000	1,385,492	8,225	10,400	3,050	3,073,585
2844 OPERATIONS SERVICES	351,879	100,540	197,300	163,363	71,250	41,250	50,050	975,632
2845 TELECOMMUNICATIONS	85,368	24,313	2,500	153,813	180,000	-	15,109	461,103
2849 OTHER INFORMATION SERVICES	831,108	252,401	5,000	-	28,000	26,000	5,000	1,147,509
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	25,000	-	195,000
2890 OTHER SUPPORT SERVICES CENTRAL	103,760	27,401	2,539	450	1,650	8,228	6,250	150,278
3230 PRINT SHOP DISTRICT	159,768	51,493	5,000	98,000	-	55,000	(361,073)	8,188
8916 JITSUYGO HIGH SCH PROGRAM	1,080	217	8,553	-	-	800	400	11,050
PROJECT TOTAL	152,386,381	44,667,846	4,042,121	3,988,368	1,142,266	10,025,202	64,609	\$ 216,316,793



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2016-17 PROPOSED BUDGET
0013 K-3 LITERACY								
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	\$ 300
2210 IMPROVEMENT INSTRUCT SVCS	635,880	176,971	-	-	-	-	-	812,851
PROJECT TOTAL	635,880	176,971	-	-	-	300	-	\$ 813,151
0017 ELEMENTARY LITERACY								
0010 GEN ELEMENTARY ED	2,195,563	636,268	-	-	-	-	-	\$ 2,831,831
0060 INTEGRATED EDUCATION	37,904	10,975	-	-	-	-	-	48,879
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	-	12,175	-	12,175
PROJECT TOTAL	2,233,467	647,243	-	-	-	12,175	-	\$ 2,892,885
0021 CHOICE								
0020 GEN MIDDLE EDUCATION	379,028	109,743	-	-	-	600	-	\$ 489,371
PROJECT TOTAL	379,028	109,743	-	-	-	600	-	\$ 489,371
0027 MIDDLE LEVEL LITERACY								
0020 GEN MIDDLE EDUCATION	416,639	120,659	-	-	-	-	-	537,298
PROJECT TOTAL	416,639	120,659	-	-	-	-	-	\$ 537,298
0031 DROPOUT PREVENTION								
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	671,258	194,363	469,225	-	-	15,500	-	1,350,346
2112 ATTENDANCE SERVICES	147,739	44,742	-	-	-	-	-	192,481
2113 SOCIAL WORK SERVICES	153,155	59,585	-	-	-	-	-	212,740
PROJECT TOTAL	972,152	298,690	487,225	-	-	15,500	-	\$ 1,773,567
0032 PASSAGES								
0030 GEN HIGH SCHOOL ED	124,451	38,145	-	-	-	-	-	\$ 162,596
PROJECT TOTAL	124,451	38,145	-	-	-	-	-	\$ 162,596
0034 CONNECTIONS								
0030 GEN HIGH SCHOOL ED	227,424	65,850	-	-	-	1,905	-	\$ 295,179
PROJECT TOTAL	227,424	65,850	-	-	-	1,905	-	\$ 295,179
0035 MULTI-CULTURAL								
0030 GEN HIGH SCHOOL ED	121,296	35,120	-	-	-	-	-	\$ 156,416
PROJECT TOTAL	121,296	35,120	-	-	-	-	-	\$ 156,416
0036 SECONDARY LEVEL LITERACY								
0030 GEN HIGH SCHOOL ED	416,347	120,600	-	-	-	-	-	\$ 536,947
PROJECT TOTAL	416,347	120,600	-	-	-	-	-	\$ 536,947
0037 EXPELLED STUDENT SERVICES								
0030 GEN HIGH SCHOOL ED	-	900	1,500	-	1,300	1,200	-	\$ 4,900
PROJECT TOTAL	-	900	1,500	-	1,300	1,200	-	\$ 4,900
0038 HIGH SCHOOL OPTIONS								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,002	23,793	-	4,897	-	-	\$ 34,692
PROJECT TOTAL	5,000	1,002	23,793	-	4,897	-	-	\$ 34,692
0039 ADVANCED PLACEMENT								
0020 GEN MIDDLE EDUCATION	45,484	13,169	-	-	-	-	-	\$ 58,653
0030 GEN HIGH SCHOOL EDUCATION	45,484	13,169	-	-	-	-	-	58,653
PROJECT TOTAL	90,968	26,338	-	-	-	-	-	\$ 117,306
0040 AVID								
0020 GEN MIDDLE EDUCATION	1,750	351	20,000	-	28,168	95	12,800	\$ 63,164
0030 GEN HIGH SCHOOL EDUCATION	37,537	10,165	-	-	-	-	-	47,702
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	6,000
PROJECT TOTAL	39,287	10,516	26,000	-	28,168	95	12,800	\$ 116,866
0066 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	431
PROJECT TOTAL	-	-	-	-	-	1,431	-	\$ 1,431



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2016-17 PROPOSED BUDGET
0067 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,000	-	\$ 1,000
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	432
PROJECT TOTAL	-	-	-	-	-	1,432	-	\$ 1,432
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
0071 TALENTED & GIFTED (SRA)								
0070 TALENTED AND GIFTED	3,824	625	300	-	-	8,982	-	\$ 13,731
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
PROJECT TOTAL	3,824	625	300	-	-	10,237	-	\$ 14,986
0072 TALENTED AND GIFTED								
0070 TALENTED AND GIFTED	278,973	134,194	-	-	-	602	-	\$ 413,769
1090 OTHER INDUST ARTS/TECH	82,107	23,150	20,000	-	-	-	-	125,257
1900 STUDENT ACTIVITIES	3,021	606	-	-	1,000	-	-	4,627
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	1,500	8,576
PROJECT TOTAL	364,101	157,950	20,000	-	1,882	6,796	1,500	\$ 552,229
0073 TAG - DISTRICT PROGRAMS								
0070 TALENTED AND GIFTED	277,504	78,723	-	-	118,394	10,000	-	\$ 484,621
1900 STUDENT ACTIVITIES	8,395	1,684	-	-	250	4,350	1,100	15,779
2237 ADMIN TAG PROGRAMS	132,944	38,211	-	-	4,000	30,299	-	205,454
PROJECT TOTAL	418,843	118,618	-	-	122,644	44,649	1,100	\$ 705,854
0080 SUMMER OPTIONS								
0030 GEN HIGH SCHOOL EDUCATION	15,939	3,196	6,000	-	-	1,000	1,000	\$ 27,135
2410 PRINCIPAL'S OFFICE	13,305	2,668	-	-	-	-	-	15,973
PROJECT TOTAL	29,244	5,864	6,000	-	-	1,000	1,000	\$ 43,108
0081 SUMMER CHS								
0030 GEN HIGH SCHOOL EDUCATION	4,726	948	-	-	-	-	-	\$ 5,674
PROJECT TOTAL	4,726	948	-	-	-	-	-	\$ 5,674
0082 SUMMER CHS JULY WARRIORS/IB								
0030 GEN HIGH SCHOOL EDUCATION	9,810	1,967	-	-	-	-	-	\$ 11,777
PROJECT TOTAL	9,810	1,967	-	-	-	-	-	\$ 11,777
0083 SUMMER BHS PANTHER RISING								
0030 GEN HIGH SCHOOL EDUCATION	4,906	984	-	-	-	-	-	\$ 5,890
PROJECT TOTAL	4,906	984	-	-	-	-	-	\$ 5,890
0084 SUMMER FHS KNIGHTS								
0030 GEN HIGH SCHOOL EDUCATION	10,293	2,064	-	-	-	-	-	\$ 12,357
PROJECT TOTAL	10,293	2,064	-	-	-	-	-	\$ 12,357
0089 SUMMER ONLINE								
0020 GEN MIDDLE EDUCATION	-	-	-	-	6,000	-	-	\$ 6,000
0030 GEN HIGH SCHOOL EDUCATION	115,628	24,474	-	-	55,000	-	-	195,102
2190 INSTRUCTIONAL SUPPORT SERVICES	22,414	6,143	-	-	-	-	-	28,557
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	1,000	300	1,300
PROJECT TOTAL	138,042	30,617	-	-	61,000	1,000	300	\$ 230,959



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	-	2016-17 PROPOSED BUDGET
0095 PARTNERS IN EDUCATION								
2200 INSTRUCTIONAL STAFF SPVRT	(54,409)	58,962	-	-	500	500	-	\$ 5,553
PROJECT TOTAL	(54,409)	58,962	-	-	500	500	-	\$ 5,553
0137 FAMILY ADVOCATE PROGRAM								
2113 SOCIAL WORK SERVICES	104,205	40,544	-	-	-	-	-	\$ 144,749
PROJECT TOTAL	104,205	40,544	-	-	-	-	-	\$ 144,749
0193 PLANNING INNOVATIONS								
2811 PLANNING SERVICES	22,626	6,096	-	-	-	10,000	-	\$ 38,722
PROJECT TOTAL	22,626	6,096	-	-	-	10,000	-	\$ 38,722
0660 ENGLISH AS 2ND LANGUAGE								
0010 GEN ELEMENTARY ED	2,647,484	766,230	-	-	-	7,790	-	\$ 3,421,504
0020 GEN MIDDLE EDUCATION	1,065,083	308,472	-	-	-	7,015	163	1,380,733
0030 GEN HIGH SCHOOL EDUCATION	813,692	235,702	-	-	-	9,196	-	1,058,590
0090 OTHER GEN EDUCATION	4,154	833	692	-	-	3,763	865	10,307
2214 EVALUATION INSTRUCT SVCS	25,706	8,453	-	-	-	-	-	34,159
PROJECT TOTAL	4,556,119	1,319,690	692	-	-	27,764	1,028	\$ 5,905,293
2001 IB PROGRAM								
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	146,559	41,280	-	-	6,000	6,000	20,000	219,839
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
PROJECT TOTAL	146,559	41,280	3,700	-	29,500	7,000	33,600	\$ 261,639
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	106,153	27,624	794	-	-	14,871	-	\$ 149,442
PROJECT TOTAL	106,153	27,624	794	-	-	14,871	-	\$ 149,442
2191 ADA/504 SERVICES								
2100 SUPPORT SERVICES-STUDENT	60,913	16,172	12,500	-	-	5,000	-	\$ 94,585
PROJECT TOTAL	60,913	16,172	12,500	-	-	5,000	-	\$ 94,585
2204 RECRUITMENT								
2832 RECRUITMENT/PLACEMENT	57,561	18,138	-	-	2,780	-	-	\$ 78,479
PROJECT TOTAL	57,561	18,138	-	-	2,780	-	-	\$ 78,479
2205 INDUCTION								
2200 INSTRUCTIONAL STAFF SPVRT	106,490	25,904	-	-	1,887	2,402	1,000	\$ 137,683
PROJECT TOTAL	106,490	25,904	-	-	1,887	2,402	1,000	\$ 137,683
2207 TECHNOLOGY SPECIALISTS								
2220 MEDIA SUPPORT SERVICES	673,204	220,735	-	-	-	-	-	\$ 893,939
PROJECT TOTAL	673,204	220,735	-	-	-	-	-	\$ 893,939
2215 CULTURAL DIVERSITY								
2200 INSTRUCTIONAL STAFF SPVRT	6,700	1,343	14,128	-	3,742	33,063	6,000	\$ 64,976
PROJECT TOTAL	6,700	1,343	14,128	-	3,742	33,063	6,000	\$ 64,976
2216 FIRST AID TRAINING								
2200 INSTRUCTIONAL STAFF SPVRT	4,519	907	-	-	-	2,500	8,000	\$ 15,926
PROJECT TOTAL	4,519	907	-	-	-	2,500	8,000	\$ 15,926
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 CURRICULUM DEVELOPMENT	2,760	553	-	-	-	-	-	\$ 3,313
PROJECT TOTAL	2,760	553	-	-	-	-	-	\$ 3,313
2236 SUPERVISION-LIT/LANG								
2200 INSTRUCTIONAL STAFF SPVRT	647,784	186,065	-	2,681	9,729	3,566	765	\$ 850,590
2212 CURRICULUM DEVELOPMENT	3,087	619	1,411	-	742	-	-	5,859
2214 EVALUATION INSTRUCT SVCS	1,000	200	4,000	-	-	3,614	-	8,814
PROJECT TOTAL	651,871	186,884	5,411	2,681	10,471	7,180	765	\$ 865,263
2391 ELEM EDUCATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	122,070	32,279	-	1,300	9,792	3,681	3,150	\$ 172,272
PROJECT TOTAL	122,070	32,279	-	1,300	9,792	3,681	3,150	\$ 172,272
2393 SECONDARY ED SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	182,504	47,329	2,000	1,700	18,500	7,340	7,147	\$ 266,520
PROJECT TOTAL	182,504	47,329	2,000	1,700	18,500	7,340	7,147	\$ 266,520
2395 BVSD FOUNDATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	30,000	-	\$ 30,000
PROJECT TOTAL	-	-	-	-	-	30,000	-	\$ 30,000
2491 SCHOOL LEVEL SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVC	13,852	2,938	30,195	-	6,840	11,000	2,000	\$ 66,825
PROJECT TOTAL	13,852	2,938	30,195	-	6,840	11,000	2,000	\$ 66,825
2550 MAILROOM								
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	\$ 7,600
PROJECT TOTAL	-	-	-	7,600	-	-	-	\$ 7,600



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER	2016-17 PROPOSED BUDGET
2621 HAZARDOUS ENVIRONMENT SERVICES								
2620 ENVIRONMENTAL SERVICES	125,496	38,356	-	-	1,000	-	-	\$ 164,852
PROJECT TOTAL	125,496	38,356	-	-	1,000	-	-	\$ 164,852
2834 SUBSTITUTE OFFICE								
2830 HUMAN RESOURCES	60,117	18,650	-	-	-	-	-	\$ 78,767
PROJECT TOTAL	60,117	18,650	-	-	-	-	-	\$ 78,767
3120 STATE VOCATIONAL ED								
0030 GEN HIGH SCHOOL EDUCATION	1,170,156	342,834	-	6,740	-	26,576	-	\$ 1,546,306
0033 TEEN PARENTING PROGRAM	332,777	126,074	11,836	-	1,200	7,123	500	479,510
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	8,228	-	8,228
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,091	-	2,091
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	-	-	-	-	-	3,834	-	3,834
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	8,459
0929 OTHER HOME EC	-	-	-	-	-	902	-	902
0936 COSMETOLOGY	7,700	1,544	-	-	-	13,643	250	23,137
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	500	2,400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,048	-	1,048
1010 CONSTRUCTION	-	-	-	-	-	2,500	324	2,824
1022 GRAPHIC ARTS	82,848	23,208	-	-	-	5,000	322	111,378
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	-	-	-	-	-	468	-	468
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	254	2,754
2122 COUNSELING SERVICES	82,665	23,340	-	-	-	125	194	106,324
2134 NURSING SERVICES	51,553	15,614	-	-	-	-	-	67,167
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2410 PRINCIPAL'S OFFICE	217,763	69,314	-	8,205	-	10,000	526	305,808
PROJECT TOTAL	1,945,462	601,928	13,836	14,945	2,100	141,047	4,814	\$ 2,724,132
3130 STATE ECEA SPECIAL ED								
0092 ESY EXTENDED SCHOOL YEAR	120,652	24,191	4,325	-	800	4,045	-	\$ 154,013
0093 HOMEBOUND/HOSPITAL	23,879	4,788	-	-	-	-	-	28,667
1700 SPECIAL EDUCATION	15,200,320	4,959,799	11,808	11,039	602,726	59,660	32,994	20,878,346
1710 PHYS DISABILITY	1,014,746	292,214	-	-	-	-	-	1,306,960
1720 VISUAL DISABILITY	121,692	35,203	-	-	-	-	-	156,895
1730 HEARING DISABILITY	573,289	183,063	-	-	-	306	-	756,658
1740 S.L.I.C.	-	-	-	-	-	1,255	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	369
1770 SPEECH/LANGUAGE DISABILITY	3,251,856	910,675	-	-	-	-	-	4,162,531
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	889
1791 PRESCH DISABILITY CHILD	1,332,889	461,243	173	-	246,809	-	-	2,041,114
2113 SOCIAL WORK SERVICES	1,097,748	300,056	-	-	-	-	-	1,397,804
2123 COUNSELING SERVICES	673,626	189,467	-	-	-	-	-	863,093
2140 PSYCHOLOGICAL SERVICES	1,747,345	480,574	-	-	-	-	-	2,227,919
2153 AUDIOLOGY SERVICES	99,993	26,646	-	-	-	-	-	126,639
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL ED	231,124	73,386	-	-	-	-	675	305,185
PROJECT TOTAL	25,489,159	7,941,305	46,456	11,039	852,910	70,820	33,669	\$ 34,445,358
3150 STATE TALENTED & GIFTED								
0070 TALENTED AND GIFTED	103,507	29,958	-	-	-	-	-	\$ 133,465
2237 ADMIN TAG PROGRAMS	6,275	1,258	9,000	-	-	56,540	-	73,073
PROJECT TOTAL	109,782	31,216	9,000	-	-	56,540	-	\$ 206,538
3206 READ ACT								
2213 STAFF DEVELOPMENT	-	-	25,000	-	-	-	-	25,000
PROJECT TOTAL	-	-	25,000	-	-	-	-	\$ 25,000
9003 MEDICAID								
2139 OTHER HLTH SVCS-MEDICAID	289,608	85,939	494,760	20,000	56,000	110,200	211,000	1,267,507
PROJECT TOTAL	289,608	85,939	494,760	20,000	56,000	110,200	211,000	\$ 1,267,507
GRAND TOTAL	193,815,430	57,404,032	5,425,712	4,047,633	2,358,179	10,665,561	393,482	274,110,029



Authorized Positions

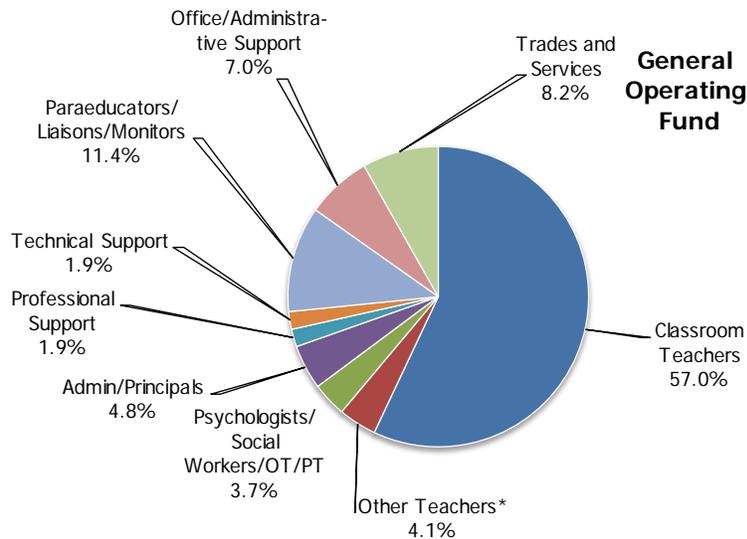
	2012-13	2013-14	2014-15	2015-16	2016-17
Classroom Teachers	1,575.613	1,555.763	1,543.459	1,550.682	1,558.331
Other Teachers*	100.382	103.084	105.284	111.284	112.810
Psychologists/ Social Workers/OT/PT	89.838	85.461	85.061	100.118	100.118
Admin/Principals	109.515	118.349	124.382	126.532	131.232
Professional Support	45.200	49.371	52.671	51.646	50.896
Technical Support	51.712	53.212	51.212	52.212	52.212
Paraeducators/ Liaisons/Monitors	292.058	301.924	303.005	309.459	312.767
Office/Administrative Support	193.386	191.249	189.711	191.961	191.961
Trades and Services	215.475	217.075	216.075	217.575	223.325
TOTAL FTE:	2,673.179	2,675.488	2,670.860	2,711.469	2,733.652

* Other Teachers- Temporary Assignments, Media Specialists & Counselors

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

	2012-13 Audited	2013-14 Audited	2014-15 Audited	2015-16 UnAudited	2016-17 Budgeted
TOTAL STUDENT FTE	28,536.3	28,952.7	29,398.3	29,687.3	29,896.6
STUDENT FTE (Less Charters)	26,250.7	26,660.0	27,135.7	27,423.6	27,610.9
CHARTER STUDENT FTE	2,285.6	2,292.7	2,262.6	2,263.7	2,285.7

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	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER USES	2016-17 PROPOSED BUDGET
ELEMENTARY SCHOOLS									
101 CURR DEPT - ELEM LEVEL	6.330	479,138	138,790	-	-	-	647,760	-	\$ 1,265,688
102 RESERVES - ELEM LEVEL	11.362	736,185	225,419	163,000	-	23,500	11,000	13,600	1,172,704
103 IT - ELEM LEVEL	5.000	257,041	84,521	-	-	-	-	-	341,562
119 BEAR CREEK ELEMENTARY	30.980	2,103,732	632,754	-	20,050	1,340	63,951	39	2,821,866
120 BIRCH ELEMENTARY	34.011	2,211,918	675,713	-	44,446	1,553	85,865	1,275	3,020,770
124 COLUMBINE ELEMENTARY	46.135	3,117,952	939,458	1,000	24,069	3,240	102,128	4,200	4,192,047
127 CREST VIEW ELEMENTARY	43.243	2,934,978	883,258	-	28,318	1,260	94,719	75	3,942,608
130 DOUGLASS ELEMENTARY	31.873	2,173,366	652,978	-	35,673	840	68,608	-	2,931,465
131 SANCHEZ ELEMENTARY	40.595	2,669,877	813,268	-	30,073	2,900	93,052	1,400	3,610,570
132 EISENHOWER ELEMENTARY	33.815	2,212,874	674,858	100	31,587	1,230	88,188	440	3,009,277
134 EMERALD ELEMENTARY	35.631	2,341,436	711,937	-	22,554	1,442	96,659	6,659	3,180,687
136 FLATIRONS ELEMENTARY	22.227	1,491,708	450,674	-	25,127	1,044	49,418	264	2,018,235
138 FOOTHILL ELEMENTARY	43.042	2,824,967	860,088	350	27,130	2,060	105,811	2,500	3,822,906
141 GOLD HILL ELEMENTARY	3.440	227,055	68,984	-	6,497	84	16,549	33	319,202
144 HEATHERWOOD ELEMENTARY	31.699	2,062,086	629,881	1,000	27,634	990	109,709	2,328	2,833,628
147 JAMESTOWN ELEMENTARY	3.238	218,789	65,923	-	4,455	84	21,635	-	310,886
150 KOHL ELEMENTARY	36.062	2,372,160	722,001	-	22,008	1,240	74,888	2,300	3,194,597
153 LAFAYETTE ELEMENTARY	45.774	3,075,010	928,681	-	21,485	1,456	85,036	700	4,112,368
154 RYAN ELEMENTARY	36.632	2,383,420	728,892	-	26,348	2,072	62,533	600	3,203,865
156 FIRESIDE ELEMENTARY	32.691	2,229,105	668,430	-	50,004	1,040	120,303	500	3,069,382
157 LOUISVILLE ELEMENTARY	44.929	2,954,404	899,403	-	34,676	2,220	79,393	2,496	3,972,592
158 COAL CREEK ELEMENTARY	29.408	2,028,047	606,786	-	27,804	840	54,074	-	2,717,551
161 BCSIS	23.559	1,605,321	482,376	551	16,390	1,331	64,735	911	2,171,615
164 CREEKSIDE ELEMENTARY	29.453	1,916,828	585,201	-	21,566	840	74,501	1,650	2,600,586
166 MESA ELEMENTARY	22.543	1,515,313	457,618	552	18,721	1,587	70,372	3,012	2,067,175
169 NEDERLAND ELEMENTARY	25.133	1,604,748	493,282	-	12,327	1,190	105,078	300	2,216,925
180 PIONEER ELEMENTARY	43.264	2,930,779	881,522	1,394	28,151	1,640	120,552	3,304	3,967,342
185 SUPERIOR ELEMENTARY	30.873	2,106,292	631,713	2,139	21,233	1,090	108,876	2,847	2,874,190
190 UNIVERSITY HILL ELEM	39.894	2,666,978	806,451	1,269	17,975	1,066	95,578	426	3,589,743
192 HIGH PEAKS ELEMENTARY	22.177	1,509,376	453,657	178	15,889	940	60,741	1,770	2,042,551
193 COMMUNITY MONTESSORI	22.094	1,487,039	448,730	-	17,234	1,190	54,502	469	2,009,164
196 WHITTIER ELEMENTARY	37.375	2,540,773	764,150	-	18,777	990	38,933	115	3,363,738
LEVEL TOTAL	944.482	62,988,695	19,067,397	171,533	698,201	62,299	2,925,147	54,213	\$ 85,967,485
MIDDLE SCHOOLS									
201 CURR DEPT - MIDDLE LEVEL	13.106	992,723	287,499	-	-	-	-	-	\$ 1,280,222
202 RESERVES - MIDDLE LEVEL	4.289	312,172	91,691	44,000	-	28,248	95	12,800	489,006
203 IT - MIDDLE LEVEL	4.000	208,072	68,105	-	-	-	-	-	276,177
225 BROOMFIELD HEIGHTS MIDDLE	47.537	3,197,341	965,711	151	43,887	2,881	121,029	5,160	4,336,160
230 MANHATTAN MIDDLE	44.208	3,018,841	907,291	-	50,226	5,241	151,463	4,525	4,137,587
240 CASEY MIDDLE	53.703	3,711,479	1,109,835	-	37,273	3,076	73,688	3,224	4,938,575
250 CENTENNIAL MIDDLE	46.778	3,318,052	983,289	-	32,465	3,085	147,614	3,895	4,488,400
252 ANGEVINE MIDDLE	63.045	4,302,482	1,293,383	-	68,960	3,520	200,928	8,200	5,877,473
254 LOUISVILLE MIDDLE	47.642	3,283,373	982,182	-	65,281	2,480	153,306	2,000	4,488,622
260 PLATT MIDDLE	48.877	3,254,892	986,246	300	48,404	2,180	185,769	1,500	4,479,291
270 SOUTHERN HILLS MIDDLE	41.515	2,801,517	844,916	525	41,647	2,831	157,212	2,393	3,851,041
LEVEL TOTAL	414.700	28,400,944	8,520,148	44,976	388,143	53,542	1,191,104	43,697	\$ 38,642,554



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER USES	2016-17 PROPOSED BUDGET
SENIOR HIGH SCHOOLS									
301 CURR DEPT - SENIOR LEVEL	7.225	547,672	158,572	-	-	-	50,715	-	\$ 756,959
302 RESERVES - SENIOR LEVEL	11.838	867,174	254,886	523,771	-	226,859	23,500	20,400	1,916,590
303 IT-HIGH SCHOOL LEVEL	4.000	208,091	68,109	-	-	-	-	-	276,200
310 BOULDER HIGH	136.300	9,484,734	2,825,697	-	88,918	8,200	456,235	23,100	12,886,884
315 BROOMFIELD HIGH	107.107	7,293,427	2,192,748	-	60,510	8,168	353,599	29,908	9,938,360
320 CENTAURUS HIGH	91.243	6,331,396	1,883,698	-	71,846	12,611	345,375	15,330	8,660,256
330 FAIRVIEW HIGH	141.069	9,621,246	2,891,689	-	102,715	10,789	488,395	15,960	13,130,794
350 NEW VISTA HIGH	25.750	1,877,493	551,647	1,841	49,783	5,620	98,804	6,581	2,591,769
360 MONARCH HIGH	110.649	7,756,480	2,306,983	1,241	39,387	8,419	397,350	29,515	10,539,375
LEVEL TOTAL	635.181	43,987,713	13,134,029	526,853	413,159	280,666	2,213,973	140,794	\$ 60,697,187
VOCATIONAL/TECHNICAL SCHOOLS									
440 ARAPAHOE RIDGE HIGH	20.619	1,570,114	456,489	200	7,737	3,815	13,901	939	\$ 2,053,195
461 BOULDER UNIVERSAL	8.730	653,528	189,893	-	-	-	-	-	843,421
490 TECHNICAL ED CENTER	30.898	1,795,160	570,875	13,836	49,044	2,100	323,110	4,814	2,758,939
LEVEL TOTAL	60.247	4,018,802	1,217,257	14,036	56,781	5,915	337,011	5,753	\$ 5,655,555
COMBINATION SCHOOLS									
502 MONARCH K-8	65.685	4,447,919	1,340,406	-	68,536	2,321	203,503	3,400	\$ 6,066,085
503 NEDERLAND MIDDLE/SENIOR	37.946	2,512,768	762,611	-	25,023	8,757	155,606	1,330	3,466,095
505 ASPEN CREEK K-8	74.242	4,850,502	1,481,217	600	45,359	2,856	193,784	6,261	6,580,579
506 ELDORADO K-8	66.163	4,672,360	1,386,505	-	42,196	3,720	176,204	400	6,281,385
507 HALCYON	4.412	322,955	94,482	-	8,884	110	19,534	-	445,965
509 ERIE K-8	0.500	62,612	16,452	-	-	-	-	-	79,064
508 BOULDER EXPLORE	0.000	-	-	-	-	-	141,073	-	141,073
590 SUMMER SCHOOL	0.500	103,605	24,673	6,000	-	-	1,000	1,000	136,278
595 ALTERNATIVE LEARNING OPTIONS	2.100	318,108	79,242	2,520	-	100,430	1,000	300	501,600
LEVEL TOTAL	251.548	17,290,829	5,185,588	9,120	189,998	118,194	891,704	12,691	\$ 23,698,124
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	68,929	25,363	-	9,485	-	66,965	-	\$ 170,742
932 BOULDER PREP CHARTER	1.000	76,058	22,002	-	-	-	-	-	98,060
952 HORIZONS K-8 CHARTER	0.000	-	-	-	11,606	-	30,300	-	41,906
954 JUSTICE HIGH CHARTER	1.000	76,058	22,002	-	-	-	-	-	98,060
LEVEL TOTAL	3.750	221,045	69,367	-	21,091	-	97,265	-	\$ 408,768
CENTRALIZED SERVICES									
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	762	-	-	-	-	-	\$ 4,562
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	30,000	-	30,000
2321 SUPERINTENDENT	3.800	430,509	113,485	65	1,260	82,452	7,937	50,050	685,758
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	100,000
2811 PLANNING SERVICES	0.000	-	-	125,000	-	-	-	-	125,000
LOCATION TOTAL	3.800	434,309	114,247	225,065	1,260	82,452	37,937	50,050	\$ 945,320
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	0.600	60,913	16,172	12,500	-	-	5,000	-	\$ 94,585
2304 ADMIN GEN SUPPORT SVCS	0.800	140,031	34,314	-	-	-	-	-	174,345
2315 LEGAL SERVICES	1.000	65,459	20,321	54,977	-	2,500	3,650	500	147,407
LOCATION TOTAL	2.400	266,403	70,807	67,477	-	2,500	8,650	500	\$ 416,337



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER USES	2016-17 PROPOSED BUDGET
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
2200 INSTRUCTIONAL STAFF SPVRT	0.000	-	-	-	-	-	14,737	-	\$ 14,737
2210 IMPROVEMENT INSTRUC SVCS	0.000	4,516	905	-	-	2,610	-	-	8,031
2211 ADMIN LEARNING SERVICES	0.000	1,800	361	-	6,250	2,000	11,000	10,000	31,411
2212 CURRICULUM DEVELOPMENT	1.000	63,165	19,261	-	-	-	1,500	-	83,926
2213 STAFF DEVELOPMENT	0.000	16,608	3,330	3,473	-	1,000	2,214	3,773	30,398
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	315,070	-	315,070
2219 LEARNING MATERIALS CENTER	1.000	50,354	16,692	-	-	-	-	-	67,046
2304 ADMIN GEN SUPPORT SVCS	2.000	247,634	64,045	-	-	-	-	-	311,679
LOCATION TOTAL	4.000	384,077	104,594	3,473	6,250	5,610	344,521	13,773	\$ 862,298
606 BUSINESS SERVICES DIVISION									
2114 STUDENT ACCOUNTING SERVICES	6.000	440,088	129,020	17,008	1,220	1,500	3,500	750	\$ 593,086
2390 OTHER SUPPORT SERVICES	0.000	-	-	-	-	3,200	1,500	900	5,600
2501 BUSINESS SUPPORT SERVICES	2.000	262,926	67,112	-	-	-	-	-	330,038
2511 SUPERVISING BUSINESS SERVICES	2.000	227,024	59,913	-	-	-	-	-	286,937
LOCATION TOTAL	10.000	930,038	256,045	17,008	1,220	4,700	5,000	1,650	\$ 1,215,661
607 STRATEGIC INITIATIVES									
2801 CENTRAL SUPPORT SERVICES	1.800	198,996	52,734	-	-	-	-	-	\$ 251,730
2811 PLANNING SERVICES	0.200	22,626	6,996	5,000	600	13,400	46,800	3,700	99,122
2843 PROGRAMMING SERVICES	1.000	77,314	22,098	-	-	-	-	-	99,412
LOCATION TOTAL	3.000	298,936	81,828	5,000	600	13,400	46,800	3,700	\$ 450,264
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUC SVCS	5.000	460,440	127,705	1,250	-	-	-	-	\$ 589,395
2814 RESEARCH/EVALUATION SVCS	1.000	82,982	23,234	7,500	-	4,250	10,250	3,500	131,716
LOCATION TOTAL	6.000	543,422	150,939	8,750	-	4,250	10,250	3,500	\$ 721,111
609 VOCATIONAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,005	-	-	-	26,576	-	\$ 38,581
LOCATION TOTAL	0.000	10,000	2,005	-	-	-	26,576	-	\$ 38,581
610 PRESCHOOL ADMINISTRATION									
2200 INSTRUCTIONAL STAFF SPVRT	0.471	22,881	7,695	-	-	-	-	-	\$ 30,576
2231 ADMIN SPED SPECIAL EDUC	0.333	40,852	10,788	-	-	-	-	-	51,640
LOCATION TOTAL	0.804	63,733	18,483	-	-	-	-	-	\$ 82,216
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	24,191	4,325	-	800	4,045	-	\$ 154,013
0093 HOMEBOUND/HOSPITAL	0.000	44,599	8,942	-	-	-	-	-	53,541
1700 SPECIAL EDUCATION	20.670	1,097,666	364,948	11,808	9,585	602,516	38,560	32,994	2,158,077
1710 PHYS DISABILITY	13.370	1,014,746	292,214	-	-	-	-	-	1,306,960
1720 VISUAL DISABILITY	1.600	121,692	35,203	-	-	-	-	-	156,895
1730 HEARING DISABILITY	9.700	573,289	183,063	-	-	-	-	-	756,352
1770 SPEECH/LANGUAGE DISABILITY	39.212	3,251,856	910,675	-	-	-	-	-	4,162,531
1791 PRESCH DISABILITY CHILD	11.903	427,176	171,193	173	-	246,809	-	-	845,351
2113 SOCIAL WORK SERVICES	12.120	1,097,748	300,056	-	-	-	-	-	1,397,804
2123 COUNSELING SERVICES	8.200	673,626	189,467	-	-	-	-	-	863,093
2140 PSYCHOLOGICAL SERVICES	19.741	1,747,345	480,574	-	-	-	-	-	2,227,919
2153 AUDIOLOGY SERVICES	1.000	99,993	26,646	-	-	-	-	-	126,639
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	8.100	719,953	202,584	-	-	-	-	675	923,212
LOCATION TOTAL	145.616	10,990,341	3,189,756	46,456	9,585	852,700	46,065	33,669	\$ 15,168,572
613 STUDENT SUCCESS									
2200 INSTRUCTIONAL STAFF SPVRT	3.000	261,999	74,721	-	-	1,811	2,595	-	\$ 341,126
2213 STAFF DEVELOPMENT	0.000	118,848	25,082	-	-	-	-	-	143,930
LOCATION TOTAL	3.000	380,847	99,803	-	-	1,811	2,595	-	\$ 485,056
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	11,416	2,290	-	-	1,250	4,350	1,100	\$ 20,406
2200 INSTRUCTIONAL STAFF SPVRT	0.000	6,700	1,343	14,128	-	3,742	31,563	6,000	63,476
2237 ADMIN -TAG PROGRAMS	1.752	139,219	39,469	9,000	-	4,882	93,033	1,500	287,103
LOCATION TOTAL	1.752	157,335	43,102	23,128	-	9,874	128,946	8,600	\$ 370,985



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER USES	2016-17 PROPOSED BUDGET
616 LANGUAGE, CULTURE & EQUITY									
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	7,715	-	\$ 7,715
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	6,815	-	6,815
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	7,078	-	7,078
0090 OTHER GEN EDUCATION	0.000	4,154	833	692	-	-	3,763	865	10,307
2200 INSTRUCTIONAL STAFF SPRT	4.500	362,904	103,649	-	2,681	7,918	971	765	478,888
2212 CURRICULUM DEVELOPMENT	0.000	3,087	619	1,411	-	742	-	-	5,859
2213 STAFF DEVELOPMENT	0.000	-	-	58,000	-	-	-	-	58,000
2214 EVALUATION INSTRUCT SVCS	0.500	26,706	8,653	4,000	-	-	3,614	-	42,973
LOCATION TOTAL	5.000	396,851	113,754	64,103	2,681	8,660	29,956	1,630	\$ 617,635
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	-	-	4,060	-	-	10,000	-	\$ 14,060
0090 OTHER GEN EDUCATION	0.000	14,112	2,830	73,367	-	-	-	-	90,309
2113 SOCIAL WORK SERVICES	1.000	38,394	14,938	-	-	-	-	-	53,332
2300 ADMIN GEN SUPPORT SVCS	1.000	122,070	32,879	-	1,300	9,792	3,681	3,150	172,872
2304 ADMIN GEN SUPPORT SVCS	1.750	222,789	57,414	-	-	-	-	-	280,203
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	1,930	8,195	-	2,840	6,000	1,000	29,588
2410 PRINCIPAL'S OFFICE	0.500	46,979	13,318	-	-	-	-	-	60,297
LOCATION TOTAL	4.250	453,967	123,309	85,622	1,300	12,632	19,681	4,150	\$ 700,661
618 MIDDLE LEVEL ED ADMIN									
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	200	5,000	1,200	2,500	\$ 8,900
2304 ADMIN GEN SUPPORT SVCS	1.000	117,912	30,838	-	-	-	-	-	148,750
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	1,000	360	-	-	-	1,500	-	2,860
LOCATION TOTAL	1.000	118,912	31,198	-	200	5,000	2,700	2,500	\$ 160,510
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,404	-	-	-	-	-	\$ 8,404
2300 ADMIN GEN SUPPORT SVCS	1.300	182,504	47,329	31,000	2,500	26,500	10,640	7,147	307,620
2304 ADMIN GEN SUPPORT SVCS	1.000	117,912	30,838	-	-	-	-	-	148,750
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	648	22,000	-	4,000	3,500	1,000	34,377
LOCATION TOTAL	2.300	310,645	80,219	53,000	2,500	30,500	14,140	8,147	\$ 499,151
625 BOULDER UNIVERSAL ADMIN									
2190 OTHER SUPPORT SERVICES - STUDEN	1.000	74,519	21,538	-	-	-	-	-	\$ 96,057
2239 SUPERVISION OTHER INSTRUCTIONA	0.600	48,288	14,000	-	-	-	-	-	62,288
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	122,807	35,538	-	-	2,690	3,370	1,640	\$ 166,045



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER USES	2016-17 PROPOSED BUDGET
CENTRALIZED SERVICES (continued)									
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	31,520	8,958	-	-	-	-	-	40,478
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	1,604
LOCATION TOTAL	0.400	31,520	8,958	120,750	1,200	16,104	3,571	25,134	\$ 207,237
631 ART									
2200 INSTRUCTIONAL STAFF SPVRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	61,337	16,196	-	-	-	-	-	77,533
2211 ADMIN LEARNING SERVICES	0.000	1,990	399	-	-	-	-	-	2,389
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	1,020	-	-	600	200	-	6,904
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	68,411	17,615	-	-	11,600	8,110	1,000	\$ 106,736
632 MUSIC									
2200 INSTRUCTIONAL STAFF SPVRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	61,337	16,196	-	-	-	-	-	77,533
2211 ADMIN LEARNING SERVICES	0.000	1,990	399	-	-	-	-	-	2,389
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	1,019	-	-	-	-	-	6,102
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	68,410	17,614	-	-	11,000	7,910	1,000	\$ 105,934
633 HEALTH/PHYSICAL EDUCATION									
2211 ADMIN LEARNING SERVICES	0.000	1,990	399	-	-	-	-	-	\$ 2,389
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	1,000
LOCATION TOTAL	0.000	1,990	399	-	-	-	1,000	-	\$ 3,389
634 LITERACY									
2210 IMPROVEMENT INSTRUC SVCS	8.500	758,554	209,365	-	-	-	12,175	-	\$ 980,094
2211 ADMIN LEARNING SERVICES	1.000	48,685	16,358	-	-	-	-	-	65,043
2213 STAFF DEVELOPMENT	0.000	112,018	22,462	83,000	-	-	8,957	2,100	228,537
LOCATION TOTAL	9.500	919,257	248,185	83,000	-	-	21,132	2,100	\$ 1,273,674
635 DISTRICT-WIDE INSTRUCTION									
1808 COCORRICULAR ACTIVITIES	0.000	261,566	52,447	-	-	-	-	-	\$ 314,013
1900 STUDENT ACTIVITIES	0.000	724,496	145,268	-	-	-	-	-	869,764
2100 SUPPORT SERVICES-STUDENTS	2.000	222,171	58,943	-	-	-	14,871	-	295,985
2112 ATTENDANCE SERVICES	2.292	147,739	44,742	-	-	-	-	-	192,481
2122 COUNSELING SERVICES	0.250	15,774	4,812	4,000	-	15,179	48,994	1,400	90,159
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	43,975
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	866
2811 PLANNING SERVICES	1.000	91,099	26,062	-	-	-	20,000	-	137,161
LOCATION TOTAL	5.542	1,462,845	332,274	4,000	866	59,154	83,865	1,400	\$ 1,944,404
636 MATHEMATICS									
2210 IMPROVEMENT INSTRUC SVCS	0.240	16,497	4,892	-	-	-	-	-	\$ 21,389
2211 ADMIN LEARNING SERVICES	0.000	1,990	399	-	-	-	-	-	2,389
2212 CURRICULUM DEVELOPMENT	1.000	120,662	31,990	-	-	-	2,500	-	155,152
2213 STAFF DEVELOPMENT	0.000	16,189	3,246	-	-	-	2,300	-	21,735
LOCATION TOTAL	1.240	155,338	40,527	-	-	-	4,800	-	\$ 200,665
637 SCIENCE									
2211 ADMIN LEARNING SERVICES	0.000	1,990	399	-	-	-	-	-	\$ 2,389
2212 CURRICULUM DEVELOPMENT	2.500	199,700	57,733	-	-	-	2,151	-	259,584
2213 STAFF DEVELOPMENT	0.000	16,711	3,351	-	-	-	2,436	2,500	24,998
LOCATION TOTAL	2.500	218,401	61,483	-	-	-	4,587	2,500	\$ 286,971



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER USES	2016-17 PROPOSED BUDGET
CENTRALIZED SERVICES (continued)									
638 SOCIAL STUDIES									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	399	-	-	-	-	-	2,389
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	600
LOCATION TOTAL	0.000	1,990	399	-	-	600	12,000	-	\$ 14,989
639 WORLD LANGUAGES									
2211 ADMIN LEARNING SERVICES	0.000	1,990	399	-	-	-	-	-	\$ 2,389
2212 CURRICULUM DEVELOPMENT	0.000	1,525	306	-	-	-	1,000	-	2,831
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	2,106	4,212
LOCATION TOTAL	0.000	3,515	705	-	-	-	3,106	2,106	\$ 9,432
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	2.225	196,377	54,052	-	120	1,432	50	570	252,601
2801 CENTRAL SUPPORT SERVICES	1.000	129,321	33,126	-	-	-	-	-	162,447
2890 OTHER SUPPORT SERVICES - CENTRA	1.000	103,760	27,401	2,539	450	1,650	8,228	6,250	150,278
LOCATION TOTAL	4.225	429,458	114,579	2,539	570	3,082	8,278	48,962	\$ 607,468
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	47.000	3,123,725	943,510	12,145	94,890	14,880	514,829	35,596	\$ 4,739,575
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	575,499	156,170	-	-	-	-	-	731,669
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	2,000
LOCATION TOTAL	53.000	3,699,224	1,099,680	14,145	96,890	14,880	517,829	35,596	\$ 5,478,244
643 ENVIRONMENTAL SERVICES									
2600 MAINTENANCE & OPERATIONS	1.250	44,031	17,073	-	-	-	-	25,000	\$ 86,104
2620 ENVIRONMENTAL SERVICES	12.000	650,355	210,755	8,000	209,600	4,894	3,900	(213,709)	873,795
2660 SECURITY SERVICES	9.200	609,350	182,866	2,000	-	-	8,000	5,000	807,216
LOCATION TOTAL	22.450	1,303,736	410,694	10,000	209,600	4,894	11,900	(183,709)	\$ 1,767,115
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	129,918	33,846	-	-	-	-	-	\$ 163,764
2820 COMMUNICATION SERVICES	2.800	205,073	59,588	47,000	-	9,230	7,551	11,800	340,242
LOCATION TOTAL	3.800	334,991	93,434	47,000	-	9,230	7,551	11,800	\$ 504,006
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	80,437	21,075	-	-	1,000	1,500	-	\$ 104,012
LOCATION TOTAL	0.750	80,437	21,075	-	-	1,000	1,500	-	\$ 104,012
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.000	272,038	75,534	53,362	-	13,310	111,380	8,333	\$ 533,957
LOCATION TOTAL	3.000	272,038	75,534	53,362	-	13,310	111,380	8,333	\$ 533,957
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.690	208,061	84,866	-	-	7,387	2,902	1,000	\$ 304,216
2213 STAFF DEVELOPMENT	0.000	-	197,546	-	-	-	-	-	197,546
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,979	16,576	-	-	500	-	28,925
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	200	9,850
2830 HUMAN RESOURCES	13.000	1,051,804	302,246	39,972	3,500	5,450	16,960	8,093	1,428,025
2832 RECRUITMENT/PLACEMENT SVC	2.000	162,037	46,883	55,000	-	2,780	98,000	15,000	379,700
2801 CENTRAL SUPPORT SERVICES	2.000	243,510	63,219	-	-	-	-	-	306,729
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	-	25,000	-	25,000
LOCATION TOTAL	18.690	1,675,282	696,739	120,548	3,500	15,967	143,662	24,293	\$ 2,679,991



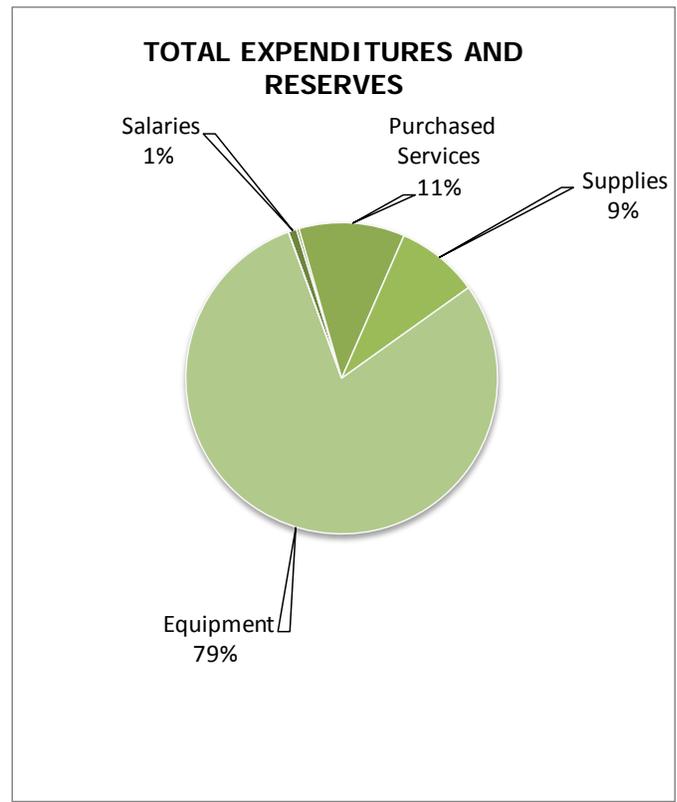
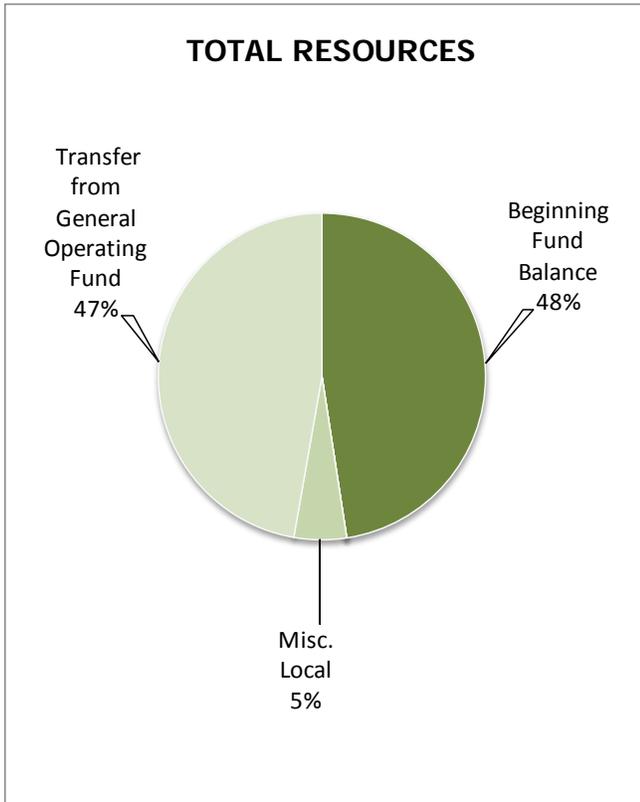
Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT/ OTHER USES	2016-17 PROPOSED BUDGET
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2139 OTHER HLTH SVCS-MEDICAID	0.250	14,967	4,650	-	-	-	-	-	19,617
2513 BUDGETING SERVICES	7.000	531,538	153,952	23,400	500	16,850	6,500	8,500	\$ 741,240
LOCATION TOTAL	7.250	546,505	158,602	23,400	500	16,850	6,500	8,500	\$ 760,857
689 INFORMATION TECHNOLOGY									
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	58,119	3,347	-	-	\$ 61,466
2225 INSTRUCTIONAL TECHNOLOGY	6.400	585,275	165,173	-	-	6,200	4,000	10,000	770,648
2801 CENTRAL SUPPORT SERVICES	2.000	249,378	64,395	-	-	-	-	-	313,773
2841 SUPERVISING INFO SYS SERVICES	4.000	328,162	95,182	150,290	5,500	49,541	20,500	60,500	709,675
2843 PROGRAMMING SERVICES	13.000	1,172,549	324,457	70,000	1,385,492	8,225	10,400	3,050	2,974,173
2844 OPERATIONS SERVICES	4.000	351,879	100,540	197,300	163,363	71,250	41,250	50,050	975,632
2849 OTHER INFORMATION SERVICES	11.000	831,108	252,401	5,000	-	28,000	26,000	5,000	1,147,509
LOCATION TOTAL	40.400	3,518,351	1,002,148	422,590	1,612,474	166,563	102,150	128,600	\$ 6,952,876
690 FINANCE & ACCOUNTING									
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	\$ 500
2515 PAYROLL SERVICES	5.000	359,617	105,686	-	-	-	-	-	465,303
2516 FINANCIAL ACCOUNTING SVCS	9.350	652,768	193,278	20,593	2,500	25,300	10,400	10,100	914,939
LOCATION TOTAL	14.350	1,012,385	298,964	20,593	2,500	25,300	10,900	10,100	\$ 1,380,742
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	373,071	108,985	-	750	13,900	8,900	1,100	\$ 506,706
LOCATION TOTAL	5.000	373,071	108,985	-	750	13,900	8,900	1,100	\$ 506,706
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.981	816,569	245,691	14,000	2,000	6,150	3,419	2,200	\$ 1,090,029
2139 OTHER HLTH SVCS-MEDICAID	3.381	274,641	81,289	494,760	20,000	56,000	110,200	211,000	1,247,890
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	907	-	-	-	2,500	8,000	15,926
LOCATION TOTAL	15.362	1,095,729	327,887	508,760	22,000	62,150	116,119	221,200	\$ 2,353,845
LEVEL TOTAL	402.981	33,135,507	9,652,107	2,029,769	1,976,446	1,482,363	2,089,437	483,524	\$ 50,849,153
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	518,798	163,389	5,000	14,000	5,200	4,600	40,500	\$ 751,487
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	11,157
LOCATION TOTAL	9.000	518,798	163,389	5,000	21,315	5,200	13,442	40,500	\$ 767,644
792 PRINT SHOP									
3230 PRINT SHOP DISTRICT	2.950	159,768	51,493	5,000	98,000	-	55,000	(361,073)	\$ 8,188
LOCATION TOTAL	2.950	159,768	51,493	5,000	98,000	-	55,000	(361,073)	\$ 8,188
793 TELECOMMUNICATIONS									
2845 TELECOMMUNICATIONS	1.000	85,368	24,313	2,500	153,813	180,000	-	15,109	\$ 461,103
LOCATION TOTAL	1.000	85,368	24,313	2,500	153,813	180,000	-	15,109	\$ 461,103
LEVEL TOTAL	12.950	763,934	239,195	12,500	273,128	185,200	68,442	(305,464)	\$ 1,236,935
DISTRICT-WIDE COSTS									
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,647	-	-	-	-	-	\$ 21,834
808 SCHOOL ALLOCATIONS	0.000	915,288	210,885	270,460	-	-	312,763	-	1,709,396
809 DISTRICT ALLOCATIONS	1.813	1,808,351	10,686	2,346,465	-	170,000	281,925	(41,726)	4,575,701
LEVEL TOTAL	1.813	2,741,826	225,218	2,616,925	-	170,000	594,688	(41,726)	\$ 6,306,931
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	2,673	-	6,755	-	\$ 9,428
971 EDUCATION CENTER BUILDING	4.000	157,885	58,042	-	19,489	-	227,827	-	463,243
973 MAPLETON EARLY CHILDHOOD CENTER	2.000	108,250	35,684	-	8,524	-	22,208	-	174,666
LEVEL TOTAL	6.000	266,135	93,726	-	30,686	-	256,790	-	\$ 647,337
GRAND TOTAL	2,733.652	193,815,430	57,404,032	5,425,712	4,047,633	2,358,179	10,665,561	393,482	\$ 274,110,029



Technology Fund
 \$3,021,201

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with funds made available from the passage of the 2005 Transportation Mill Levy. The program will maintain current technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, smart boards, document cameras, and other technology for use in the classroom and administrative functions. Current year funding includes revenues from the Federal E-Rate reimbursement program. Timing of equipment purchases affect the carryover balance in this fund. All BVSD charters are participating in the Tech Refresh Program.





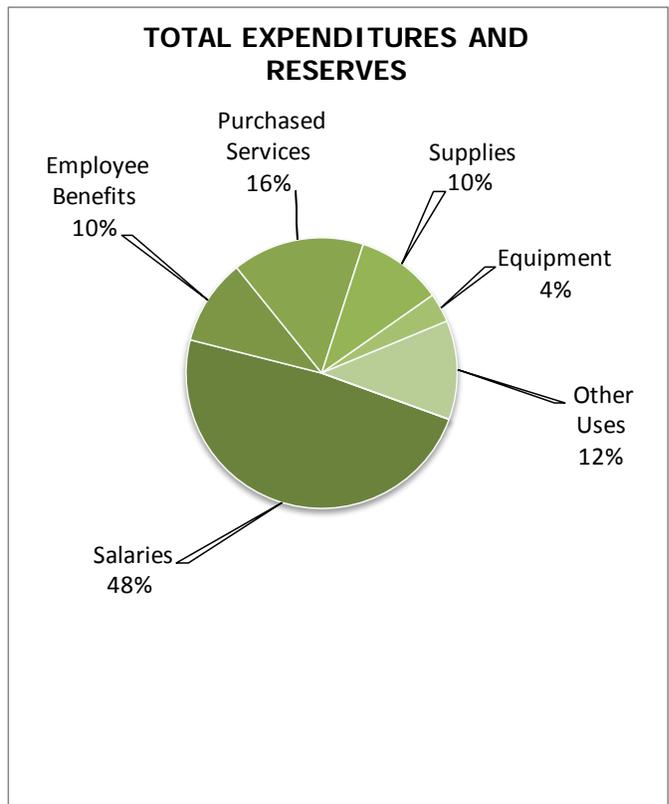
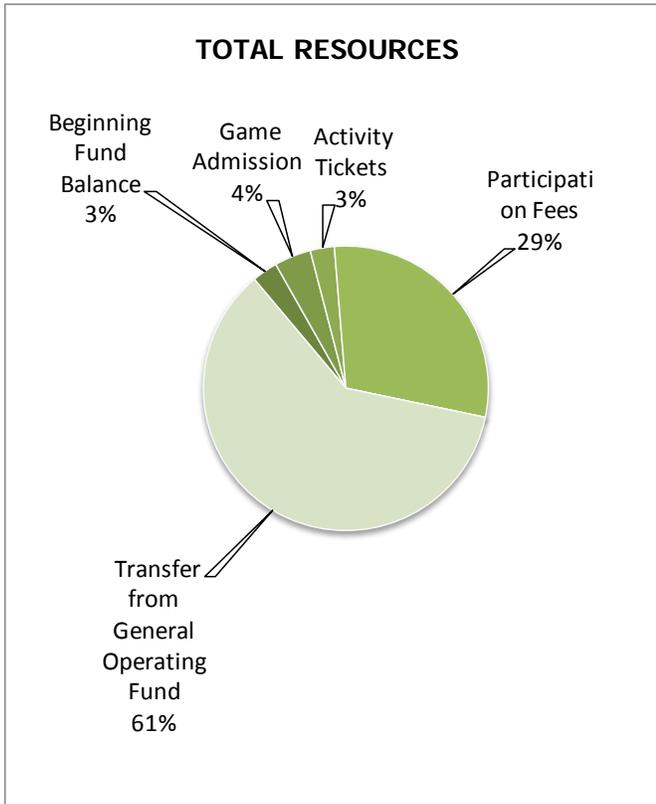
Technology Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,056,027	\$ 1,297,893	\$ 2,490,457	\$ 1,799,130	\$ 1,744,111
REVENUE:					
Miscellaneous Local	\$ 170,320	\$ 1,229,615	\$ 243,354	\$ 195,776	\$ 260,400
One-Time Transfer from General Operating Fund	512,000	-	-	150,000	-
Transfer from General Operating Fund	1,690,945	1,768,113	1,771,749	1,636,599	1,643,084
TOTAL REVENUE	\$ 2,373,265	\$ 2,997,728	\$ 2,015,103	\$ 1,982,375	\$ 1,903,484
TOTAL RESOURCES	<u>\$ 3,429,292</u>	<u>\$ 4,295,621</u>	<u>\$ 4,505,560</u>	<u>\$ 3,781,505</u>	<u>\$ 3,647,595</u>
EXPENDITURES:					
Personnel	\$ 36,641	\$ 994	\$ 96,595	\$ 23,164	\$ 67,260
Purchased Services	98,517	103,456	156,681	223,498	273,262
Supplies	65,970	106,491	123,183	174,550	145,444
Equipment	1,930,142	1,594,223	2,328,653	1,616,182	2,447,239
Other Uses	129	-	1,318	-	-
TOTAL EXPENDITURES	<u>\$ 2,131,399</u>	<u>\$ 1,805,164</u>	<u>\$ 2,706,430</u>	<u>\$ 2,037,394</u>	<u>\$ 2,933,205</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 87,996
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,131,399</u>	<u>\$ 1,805,164</u>	<u>\$ 2,706,430</u>	<u>\$ 2,037,394</u>	<u>\$ 3,021,201</u>
ENDING BALANCE	<u>\$ 1,297,893</u>	<u>\$ 2,490,457</u>	<u>\$ 1,799,130</u>	<u>\$ 1,744,111</u>	<u>\$ 626,394</u>



Athletics Fund
 \$3,301,724

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.





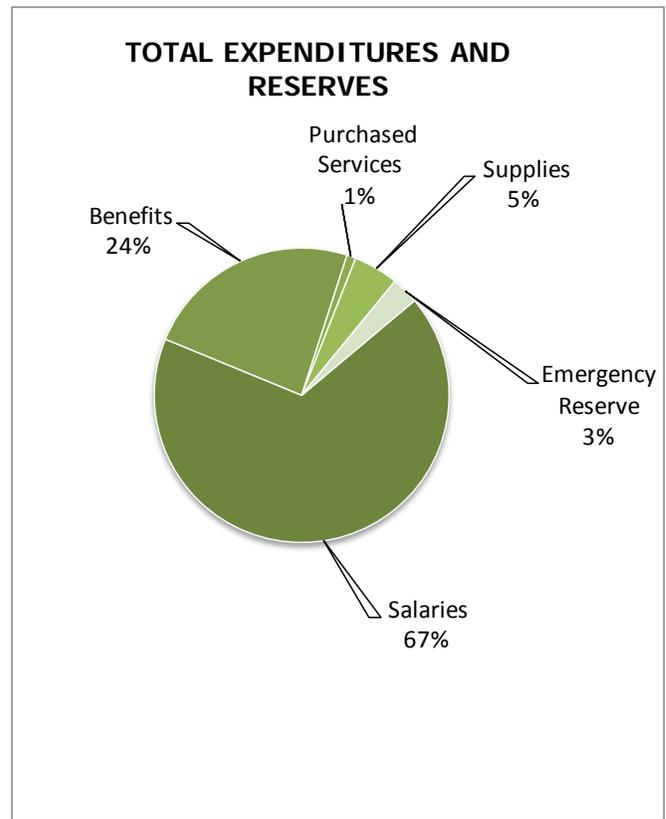
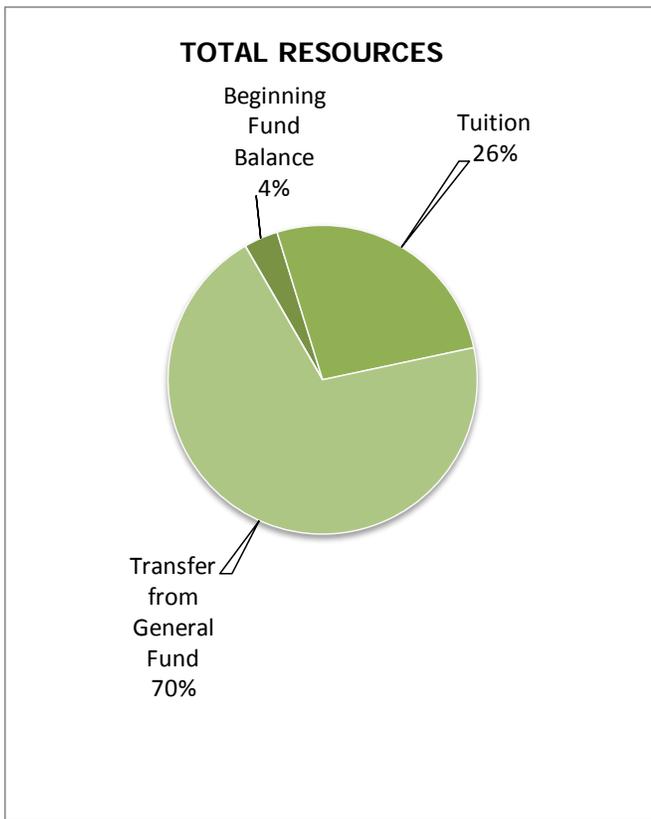
Athletics Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 398,455	\$ 307,556	\$ 103,263	\$ 114,675	\$ 96,618
REVENUE:					
Game Admission	\$ 148,979	\$ 138,254	\$ 134,880	\$ 131,230	\$ 137,230
Activity Tickets	85,256	101,636	77,697	90,368	90,368
Participation Fees	962,268	947,700	1,011,896	976,638	976,638
One-time transfer from General Operating Fund	-	-	-	16,000	-
Transfer from General Operating Fund	1,934,415	1,934,415	1,830,374	1,988,320	2,000,870
TOTAL REVENUE	\$ 3,130,918	\$ 3,122,005	\$ 3,054,847	\$ 3,202,556	\$ 3,205,106
TOTAL RESOURCES	<u>\$ 3,529,373</u>	<u>\$ 3,429,561</u>	<u>\$ 3,158,110</u>	<u>\$ 3,317,231</u>	<u>\$ 3,301,724</u>
EXPENDITURES:					
Personnel	\$ 1,890,316	\$ 1,874,408	\$ 1,854,029	\$ 1,857,436	\$ 1,880,407
Purchased Services	588,263	684,287	525,938	505,851	504,850
Supplies	197,845	282,116	173,817	355,401	329,459
Equipment	218,647	124,454	92,109	117,316	111,802
Other Uses	326,746	361,033	397,542	384,609	379,039
TOTAL EXPENDITURES	<u>\$ 3,221,817</u>	<u>\$ 3,326,298</u>	<u>\$ 3,043,435</u>	<u>\$ 3,220,613</u>	<u>\$ 3,205,557</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 96,167
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,221,817</u>	<u>\$ 3,326,298</u>	<u>\$ 3,043,435</u>	<u>\$ 3,220,613</u>	<u>\$ 3,301,724</u>
ENDING BALANCE	<u>\$ 307,556</u>	<u>\$ 103,263</u>	<u>\$ 114,675</u>	<u>\$ 96,618</u>	<u>\$ -</u>



Preschool Fund
 \$5,455,369

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 Community Montessori tuition rates are as follows, for a five day a week half-day program the rate is \$539 per month, with an extended half-day option available for an additional \$366.





Preschool Fund (continued)

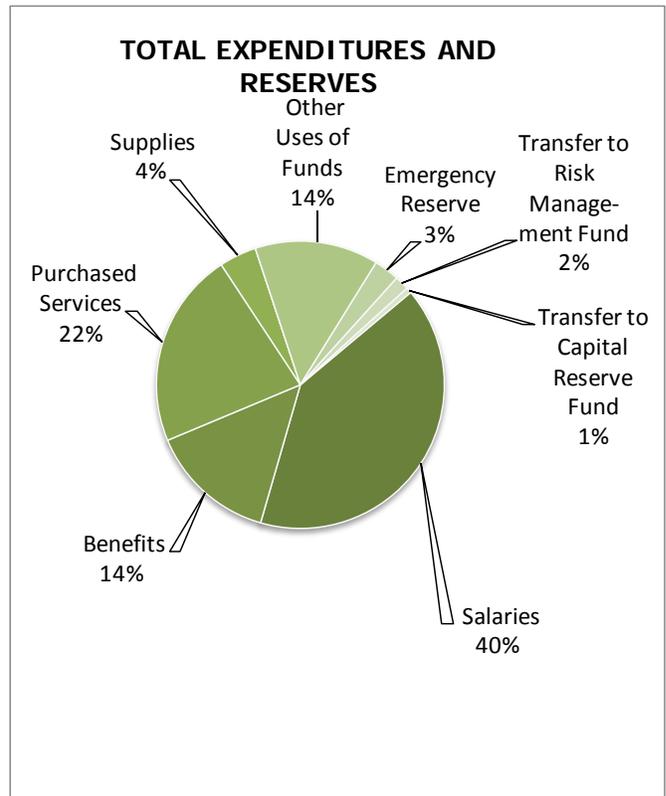
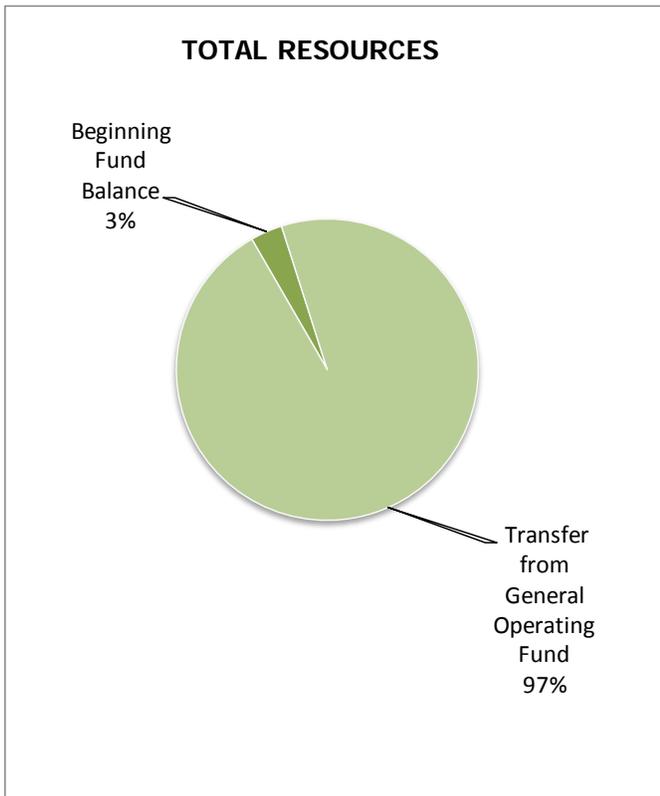
	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 893,286	\$ 648,211	\$ 148,041	\$ 229,796	\$ 194,966
REVENUE:					
One-Time Transfer from General Operating Fund	\$ 48,000	\$ -	\$ -	\$ -	\$ -
Transfer from General Operating Fund	2,771,863	3,556,785	3,395,197	3,649,225	3,818,922
One-Time Transfer from Tuition-Based Preschool Fund	76,163	-	30,581	-	-
Tuition	462,836	809,960	1,282,358	1,441,481	1,441,481
TOTAL REVENUE	\$ 3,358,862	\$ 4,366,745	\$ 4,708,136	\$ 5,090,706	\$ 5,260,403
TOTAL RESOURCES	<u>\$ 4,252,148</u>	<u>\$ 5,014,956</u>	<u>\$ 4,856,177</u>	<u>\$ 5,320,502</u>	<u>\$ 5,455,369</u>
EXPENDITURES:					
Personnel	\$ 3,175,519	\$ 4,592,938	\$ 4,540,631	\$ 4,793,237	\$ 4,964,876
Purchased Services	58,339	45,836	22,016	68,800	65,000
Supplies	99,563	184,541	54,796	245,799	251,599
Property and Equipment	270,516	43,600	8,938	2,500	15,000
Other Uses of Funds	-	-	-	15,200	-
TOTAL EXPENDITURES	<u>\$ 3,603,937</u>	<u>\$ 4,866,915</u>	<u>\$ 4,626,381</u>	<u>\$ 5,125,536</u>	<u>\$ 5,296,475</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 158,894
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,603,937</u>	<u>\$ 4,866,915</u>	<u>\$ 4,626,381</u>	<u>\$ 5,125,536</u>	<u>\$ 5,455,369</u>
ENDING BALANCE	<u>\$ 648,211</u>	<u>\$ 148,041</u>	<u>\$ 229,796</u>	<u>\$ 194,966</u>	<u>\$ -</u>

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



Colorado Preschool Program Fund
 \$1,769,793

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 445 slots (232.5 FTE) for preschool and kindergarten, in which 115 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)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 69,942	\$ 33,714	\$ 32,373	\$ 81,818	\$ 60,685
REVENUE:					
Transfer from General Operating Fund	\$ 1,064,792	\$ 1,094,973	\$ 1,748,881	\$ 1,800,271	\$ 1,709,108
TOTAL REVENUE	\$ 1,064,792	\$ 1,094,973	\$ 1,748,881	\$ 1,800,271	\$ 1,709,108
TOTAL RESOURCES	\$ 1,134,734	\$ 1,128,687	\$ 1,781,254	\$ 1,882,089	\$ 1,769,793
EXPENDITURES:					
Personnel	\$ 811,018	\$ 784,509	\$ 919,755	\$ 1,081,567	\$ 969,787
Purchased Services	259,550	276,343	650,502	382,510	390,375
Supplies	-	2,874	80,472	76,347	74,150
Other Uses of Funds	-	-	-	241,726	245,822
TOTAL EXPENDITURES	\$ 1,070,568	\$ 1,063,726	\$ 1,650,729	\$ 1,782,150	\$ 1,680,134
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 50,405
TRANSFERS:					
To Risk Management Fund	\$ 17,234	\$ 19,539	\$ 29,144	\$ 28,388	\$ 28,388
To Capital Reserve Fund	13,218	13,049	19,563	10,866	10,866
TOTAL TRANSFERS	\$ 30,452	\$ 32,588	\$ 48,707	\$ 39,254	\$ 39,254
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 1,101,020	\$ 1,096,314	\$ 1,699,436	\$ 1,821,404	\$ 1,769,793
ENDING BALANCE	\$ 33,714	\$ 32,373	\$ 81,818	\$ 60,685	\$ -



Tuition-Based Preschool Fund

\$0

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.

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 28,340	\$ 14,364	\$ 30,581	\$ -	\$ -
Colorado Preschool Program	76,163	-	-	-	-
BEGINNING FUND BALANCE	\$ 104,503	\$ 14,364	\$ 30,581	\$ -	\$ -
REVENUE/TUITION:					
Community Montessori Preschool	\$ 583,392	\$ 606,137	\$ -	\$ -	\$ -
Community Montessori Scholarships	(121,658)	(117,702)	-	-	-
TOTAL REVENUE	\$ 461,734	\$ 488,435	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 566,237</u>	<u>\$ 502,799</u>	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Personnel	\$ 466,765	\$ 471,772	\$ -	\$ -	\$ -
Purchased Services	4,020	8	-	-	-
Supplies	4,925	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 475,710</u>	<u>\$ 472,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
One-time transfer to Preschool Fund	\$ 76,163	\$ -	\$ 30,581	\$ -	\$ -
TOTAL TRANSFERS	<u>\$ 76,163</u>	<u>\$ -</u>	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 551,873</u>	<u>\$ 472,218</u>	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE					
Community Montessori Preschool	\$ 14,364	\$ 30,581	\$ -	\$ -	\$ -
TOTAL ENDING BALANCE	<u>\$ 14,364</u>	<u>\$ 30,581</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

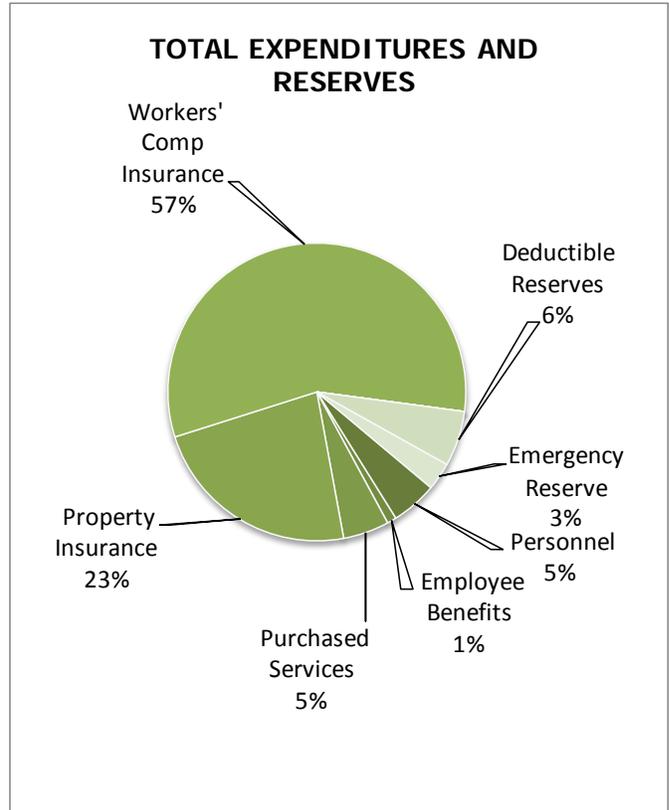
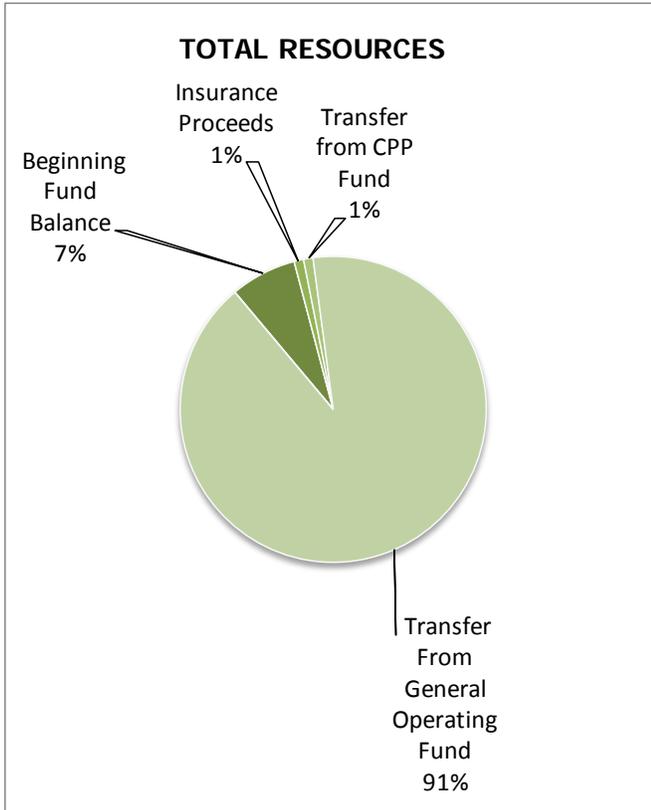
In the 2012-13 year, Colorado Preschool Program revenue and expenditures were moved to Preschool Fund 17.





Risk Management Fund
 \$4,749,507

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. Workers' compensation insurance premiums increased 25 percent in 2015-16 and are expected to increase over 30 percent in 2016-17, which causes a corresponding increase in transfer from the General Fund.





Risk Management Fund (continued)

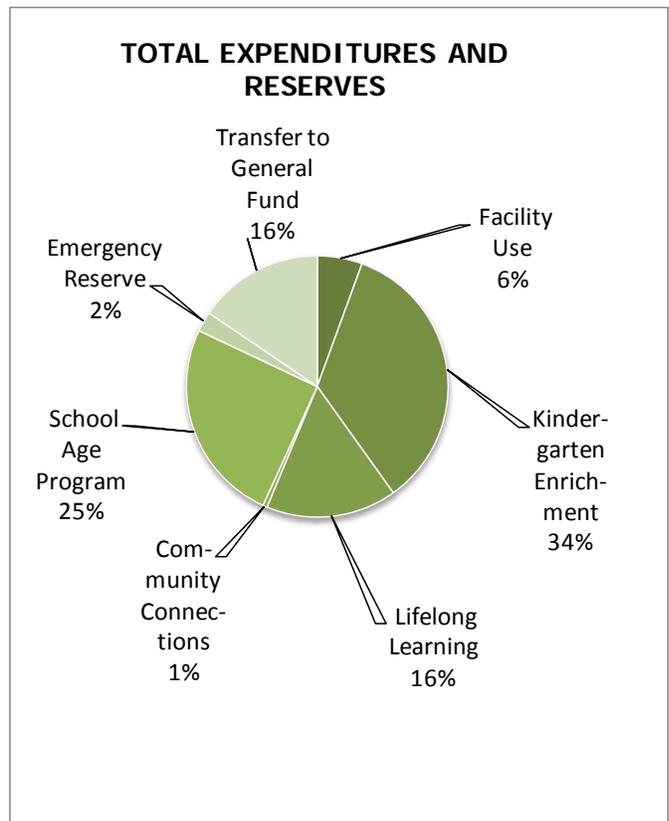
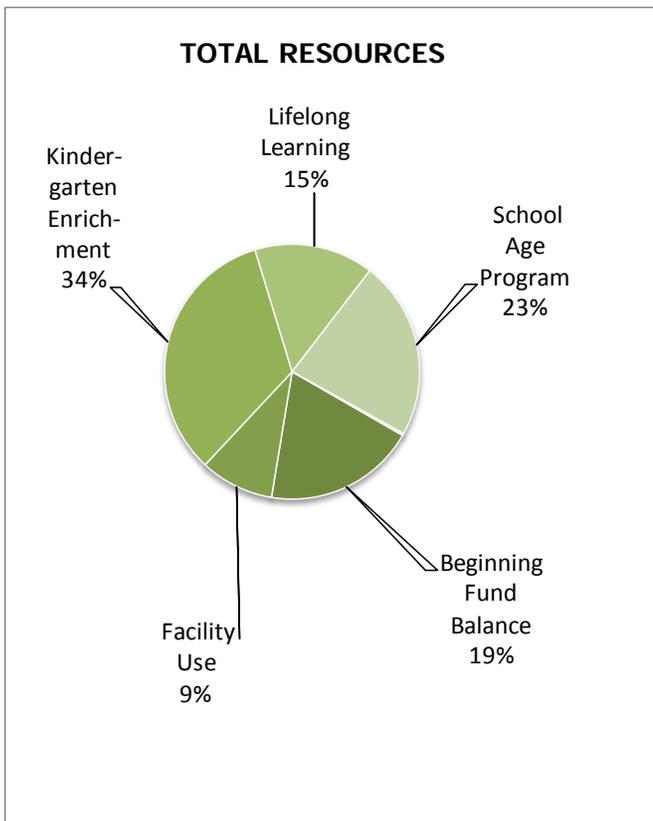
	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 104,944	\$ 181,960	\$ 274,972	\$ 438,042	\$ 342,257
REVENUE:					
Miscellaneous Local	\$ 26,731	\$ 115,010	\$ 4,701	\$ 6,882	\$ 5,000
Insurance Proceeds	-	4,774,715	429,830	316,500	30,000
Transfer from CPP Fund	17,234	19,539	29,144	28,388	28,388
Transfer from General Operating Fund	2,853,436	3,366,687	3,366,687	3,366,687	4,343,862
One-Time Transfer from General Operating Fund	77,993	-	-	-	-
TOTAL REVENUE	\$ 2,975,394	\$ 8,275,951	\$ 3,830,362	\$ 3,718,457	\$ 4,407,250
TOTAL RESOURCES	<u>\$ 3,080,338</u>	<u>\$ 8,457,911</u>	<u>\$ 4,105,334</u>	<u>\$ 4,156,499</u>	<u>\$ 4,749,507</u>
EXPENDITURES:					
Personnel	\$ 242,940	\$ 260,820	\$ 272,559	\$ 270,982	\$ 282,787
Purchased Services	231,395	171,466	183,807	229,281	225,000
Property Insurance	907,733	957,935	976,400	1,039,635	1,081,220
Workers' Comp Insurance	1,273,609	1,636,631	1,647,196	2,036,382	2,700,000
Supplies	704	4,326	3,855	9,383	10,000
Capital Outlay	4,082	1,060	9,231	4,217	10,000
Other Objects	32	633	287	1,414	3,000
Insurance Claims	-	4,845,147	304,476	46,363	-
Deductible Reserves	237,883	304,921	269,481	176,585	300,000
TOTAL EXPENDITURES	<u>\$ 2,898,378</u>	<u>\$ 8,182,939</u>	<u>\$ 3,667,292</u>	<u>\$ 3,814,242</u>	<u>\$ 4,612,007</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 137,500
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,898,378</u>	<u>\$ 8,182,939</u>	<u>\$ 3,667,292</u>	<u>\$ 3,814,242</u>	<u>\$ 4,749,507</u>
ENDING BALANCE	<u>\$ 181,960</u>	<u>\$ 274,972</u>	<u>\$ 438,042</u>	<u>\$ 342,257</u>	<u>\$ -</u>



Community Schools Fund
 \$7,730,656

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

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





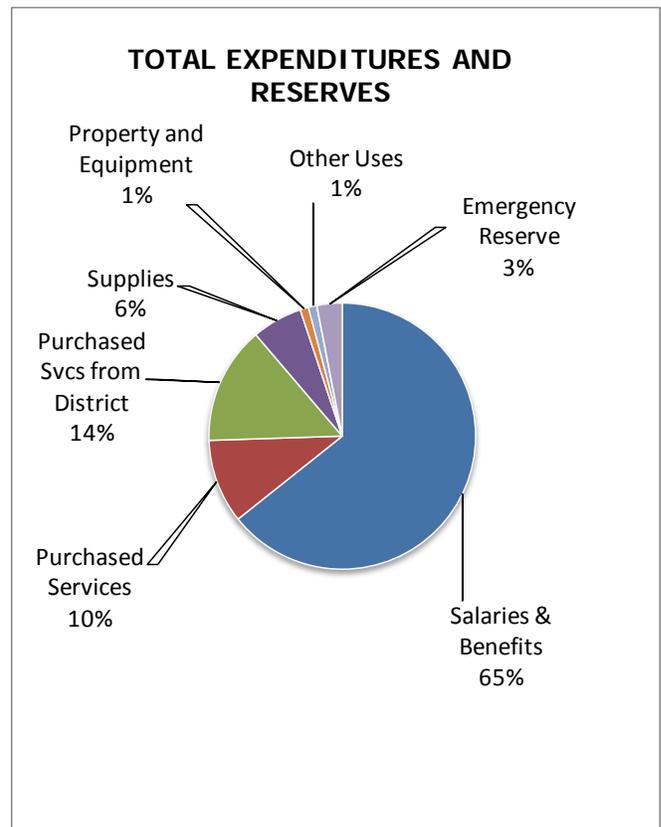
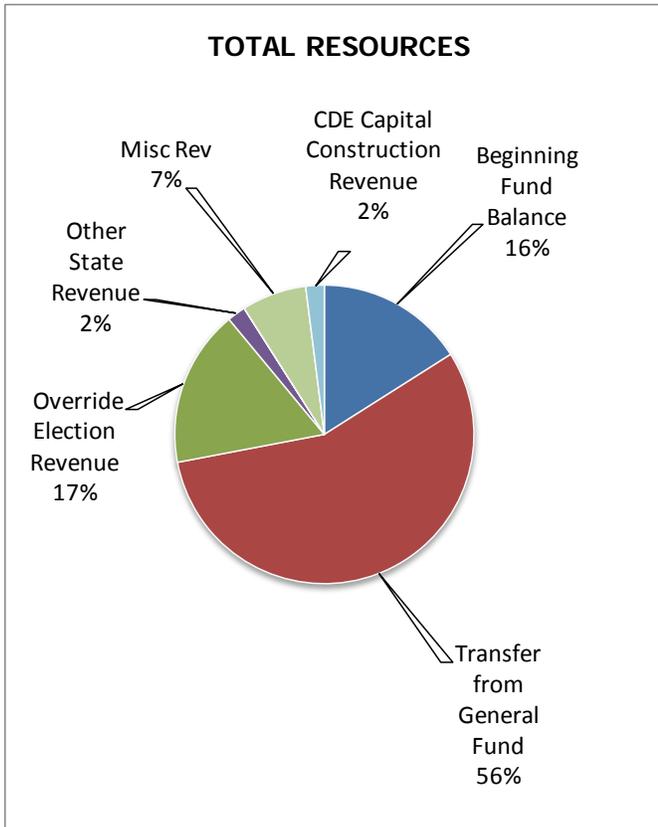
Community Schools Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 196,781	\$ 723,584	\$ 1,350,473	\$ 2,030,541	\$ 1,769,994
REVENUE:					
Facility Use	\$ 872,182	\$ 921,624	\$ 973,608	\$ 969,000	\$ 860,000
Kindergarten Enrichment	2,770,702	2,679,253	2,845,578	2,837,748	3,065,695
Lifelong Learning	763,444	967,885	1,311,649	1,384,729	1,390,000
School Age Program	1,518,363	1,735,366	1,891,453	2,021,188	2,081,824
Community Connections: A Student Resource Guide	6,753	15,845	23,528	20,000	23,500
TOTAL REVENUE	5,931,444	6,319,973	7,045,816	7,232,665	7,421,019
TOTAL RESOURCES	<u>\$ 6,128,225</u>	<u>\$ 7,043,557</u>	<u>\$ 8,396,289</u>	<u>\$ 9,263,206</u>	<u>\$ 9,191,013</u>
EXPENDITURES:					
Facility Use	\$ 377,060	\$ 393,625	\$ 410,352	\$ 409,251	\$ 430,005
Kindergarten Enrichment	2,114,132	2,157,689	2,210,507	2,411,989	2,672,141
Lifelong Learning	695,061	854,075	1,078,662	1,214,566	1,248,837
Community Connections -A Student Resource Guide	9,339	38,036	41,410	39,634	40,594
School Age Program	1,311,767	1,326,627	1,570,910	1,819,217	1,950,269
TOTAL EXPENDITURES	<u>\$ 4,507,359</u>	<u>\$ 4,770,052</u>	<u>\$ 5,311,841</u>	<u>\$ 5,894,657</u>	<u>\$ 6,341,846</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 190,255
TRANSFERS:					
To General Operating Fund	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,198,555
TOTAL TRANSFERS	<u>\$ 897,282</u>	<u>\$ 923,032</u>	<u>\$ 1,053,907</u>	<u>\$ 1,598,555</u>	<u>\$ 1,198,555</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,404,641</u>	<u>\$ 5,693,084</u>	<u>\$ 6,365,748</u>	<u>\$ 7,493,212</u>	<u>\$ 7,730,656</u>
ENDING BALANCE	<u>\$ 723,584</u>	<u>\$ 1,350,473</u>	<u>\$ 2,030,541</u>	<u>\$ 1,769,994</u>	<u>\$ 1,460,357</u>



Charter School Fund
 \$25,498,245

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)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING BALANCE	\$ 4,543,209	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 4,638,340
REVENUE:					
Per-Pupil Funding:	\$ 14,657,687	\$ 14,914,407	\$ 15,910,918	\$ 16,571,079	\$ 16,802,180
Override Election Revenue	4,796,692	4,857,554	5,014,447	5,140,766	5,204,366
Other State Revenue	382,105	410,613	461,539	520,737	472,887
Fundraising Revenue	-	-	32,913	683,000	25,000
State Grant Revenue	2,634,803	71,847	-	-	-
Athletic Fees	17,509	17,803	18,018	15,000	15,000
Instructional Fees	68,093	370,796	58,109	54,916	43,200
Miscellaneous Revenue	2,296,929	1,845,208	2,281,390	2,526,001	2,166,674
CDE Capital Construction	167,899	194,567	331,093	495,797	485,233
TOTAL REVENUES	\$ 25,021,717	\$ 22,682,795	\$ 24,108,427	\$ 26,007,296	\$ 25,214,540
TOTAL RESOURCES	\$ 29,564,926	\$ 27,619,282	\$ 29,132,665	\$ 31,935,389	\$ 29,852,880
TOTAL EXPENDITURES	\$ 24,628,439	\$ 22,595,044	\$ 23,204,572	\$ 27,297,049	\$ 24,749,785
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 748,460
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 24,628,439	\$ 22,595,044	\$ 23,204,572	\$ 27,297,049	\$ 25,498,245
ENDING BALANCE	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 4,638,340	\$ 4,354,635
STUDENT FTE:	Funded 2012-13	Funded 2013-14	Estimated 2014-15	Revised 2015-16	Proposed 2016-17
Summit Middle School:	339.0	342.0	349.0	353.0	353.0
Horizons K-8 School:	324.9	333.5	332.3	333.5	332.9
Boulder Preparatory High School:	117.0	107.0	94.0	108.5	105.0
Justice High School:	91.0	95.5	73.5	80.0	80.0
Peak to Peak K-12 School:	1,413.8	1,414.8	1,413.8	1,414.8	1,414.8
Total Charter Schools:	2,285.7	2,292.8	2,262.6	2,289.8	2,285.7

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.


Summit Middle Charter School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 781,884	\$ 1,028,796	\$ 1,152,174	\$ 1,241,131	\$ 620,697
REVENUE:					
Per-Pupil Funding	\$ 2,195,449	\$ 2,238,732	\$ 2,444,776	\$ 2,557,636	\$ 2,594,903
Override Election Revenue	712,062	727,212	770,088	788,416	799,836
Other State Revenue	56,739	72,434	69,521	78,525	27,909
Fundraising Revenue	-	12,080	32,913	683,000	25,000
Athletic Fees	17,509	17,803	18,018	15,000	15,000
Instructional Fees	68,093	55,869	58,109	54,916	43,200
Miscellaneous Revenue	27,330	-	-	11,413	-
CDE Capital Construction	25,717	10,498	35,271	44,944	44,944
TOTAL REVENUE	<u>\$ 3,102,899</u>	<u>\$ 3,134,628</u>	<u>\$ 3,428,696</u>	<u>\$ 4,233,850</u>	<u>\$ 3,550,792</u>
TOTAL RESOURCES	<u>\$ 3,884,783</u>	<u>\$ 4,163,424</u>	<u>\$ 4,580,870</u>	<u>\$ 5,474,981</u>	<u>\$ 4,171,489</u>
EXPENDITURES:					
Personnel	1,757,465	1,884,306	2,093,422	2,243,450	2,319,121
Purchased Services	137,210	112,543	166,442	156,439	86,801
Purchased Services from District	840,329	882,413	926,777	947,776	749,092
Supplies	72,107	79,136	95,286	145,764	113,775
Property and Equipment	36,381	39,726	43,696	1,314,000	111,000
Other Uses	12,495	13,126	14,116	46,855	129,278
TOTAL EXPENDITURES	<u>\$ 2,855,987</u>	<u>\$ 3,011,250</u>	<u>\$ 3,339,739</u>	<u>\$ 4,854,284</u>	<u>\$ 3,509,067</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,774</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,855,987</u>	<u>\$ 3,011,250</u>	<u>\$ 3,339,739</u>	<u>\$ 4,854,284</u>	<u>\$ 3,614,841</u>
ENDING BALANCE	<u>\$ 1,028,796</u>	<u>\$ 1,152,174</u>	<u>\$ 1,241,131</u>	<u>\$ 620,697</u>	<u>\$ 556,648</u>
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	339.0	342.0	349.0	353.0	353.0



Horizons K-8 School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 414,070	\$ 432,724	\$ 540,586	\$ 657,085	\$ 689,633
REVENUE:					
Per-Pupil Funding	\$ 2,071,237	\$ 2,181,782	\$ 2,314,892	\$ 2,403,696	\$ 2,447,148
Override Election Revenue	703,515	739,870	764,768	778,476	788,544
Other State Revenue	53,893	77,519	65,548	73,519	74,036
State Grant Revenue	2,634,803	71,847	-	-	-
Miscellaneous Revenue	182,627	168,294	264,342	233,086	240,900
CDE Capital Construction	-	30,062	28,120	42,461	42,461
TOTAL REVENUE	\$ 5,646,075	\$ 3,269,374	\$ 3,437,670	\$ 3,531,238	\$ 3,593,089
TOTAL RESOURCES	\$ 6,060,145	\$ 3,702,098	\$ 3,978,256	\$ 4,188,323	\$ 4,282,722
EXPENDITURES:					
Personnel	2,266,492	2,362,158	2,360,524	2,538,133	2,518,886
Purchased Services	27,113	55,108	155,313	118,158	151,049
Purchased Services from District	599,727	619,033	645,737	664,779	674,883
Supplies	36,063	61,125	62,721	60,904	73,900
Property and Equipment	2,683,519	45,881	75,226	12,000	38,000
Other Uses	14,507	18,207	21,650	104,716	107,250
TOTAL EXPENDITURES	\$ 5,627,421	\$ 3,161,512	\$ 3,321,171	\$ 3,498,690	\$ 3,563,968
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 100,566
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 5,627,421	\$ 3,161,512	\$ 3,321,171	\$ 3,498,690	\$ 3,664,534
ENDING BALANCE	\$ 432,724	\$ 540,586	\$ 657,085	\$ 689,633	\$ 618,188
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	324.9	333.5	332.3	333.5	332.9


Boulder Preparatory High School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 214,502	\$ 270,078	\$ 166,637	\$ 117,614	\$ 190,759
REVENUE					
Per-Pupil Funding	\$ 769,129	\$ 687,330	\$ 668,805	\$ 786,914	\$ 771,855
Override Election Revenue	250,064	222,088	204,993	241,231	236,469
Other State Revenue	20,084	6,056	18,572	24,136	23,556
At Risk Supplemental Aid	32,191	19,901	4,833	-	-
Miscellaneous Revenue	2,400	-	-	-	-
CDE Capital Construction	10,257	10,154	15,913	27,756	28,010
TOTAL REVENUE	\$ 1,084,125	\$ 945,529	\$ 913,116	\$ 1,080,037	\$ 1,059,890
TOTAL RESOURCES	\$ 1,298,627	\$ 1,215,607	\$ 1,079,753	\$ 1,197,651	\$ 1,250,649
EXPENDITURES:					
Personnel	615,371	670,058	542,175	630,982	672,000
Purchased Services	69,921	68,897	50,898	28,000	28,000
Purchased Services from District	216,151	198,520	182,788	217,910	219,921
Supplies	75,934	72,414	53,501	65,000	67,000
Property and Equipment	22,581	20,476	120,530	65,000	60,000
Other Uses	28,591	18,605	12,247	-	-
TOTAL EXPENDITURES	\$ 1,028,549	\$ 1,048,970	\$ 962,139	\$ 1,006,892	\$ 1,046,921
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 31,797
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 1,028,549	\$ 1,048,970	\$ 962,139	\$ 1,006,892	\$ 1,078,718
ENDING BALANCE	\$ 270,078	\$ 166,637	\$ 117,614	\$ 190,759	\$ 171,931
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	117.0	107.0	94.0	108.5	105.0



Justice High School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 122,684	\$ 111,413	\$ 70,126	\$ 140,765	\$ 152,320
REVENUE:					
Per-Pupil Funding	\$ 602,522	\$ 545,282	\$ 598,355	\$ 571,155	\$ 588,080
Override Election Revenue	88,330	82,943	81,524	90,691	93,794
Other State Revenue	15,565	2,035	14,898	17,796	17,948
At Risk Supplemental Aid	30,482	8,746	22,391	50,760	-
Miscellaneous Revenue	600	14,000	7,595	6,740	-
CDE Capital Construction	7,978	9,585	12,443	20,371	20,371
TOTAL REVENUE	\$ 745,477	\$ 662,591	\$ 737,206	\$ 757,513	\$ 720,193
TOTAL RESOURCES	<u>\$ 868,161</u>	<u>\$ 774,004</u>	<u>\$ 807,332</u>	<u>\$ 898,278</u>	<u>\$ 872,513</u>
EXPENDITURES:					
Personnel	412,359	407,694	309,096	255,700	350,912
Purchased Services	117,369	105,725	145,008	138,749	55,000
Purchased Services from District	171,356	155,046	146,839	160,808	175,872
Supplies	35,500	24,731	33,116	83,856	80,000
Property and Equipment	-	-	-	50,000	102,000
Other Uses	20,164	10,682	32,508	56,845	87,123
TOTAL EXPENDITURES	\$ 756,748	\$ 703,878	\$ 666,567	\$ 745,958	\$ 850,907
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 21,606
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 756,748</u>	<u>\$ 703,878</u>	<u>\$ 666,567</u>	<u>\$ 745,958</u>	<u>\$ 872,513</u>
ENDING BALANCE	<u>\$ 111,413</u>	<u>\$ 70,126</u>	<u>\$ 140,765</u>	<u>\$ 152,320</u>	<u>\$ -</u>
FUNDED STUDENT FTE:	2012-13 91.0	2013-14 95.5	2014-15 73.5	2015-16 80.0	2016-17 80.0



Peak to Peak K-12 School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 3,010,069	\$ 3,093,476	\$ 3,094,715	\$ 3,771,498	\$ 2,984,931
REVENUE:					
Per-Pupil Funding	\$ 9,019,350	\$ 9,261,281	\$ 9,884,090	\$ 10,251,678	\$ 10,400,194
Override Election Revenue	3,042,721	3,085,441	3,193,074	3,241,952	3,285,723
Other State Revenue	235,824	252,569	293,000	326,761	329,438
Miscellaneous Revenue	2,021,299	1,937,114	1,982,229	2,224,002	1,925,774
CDE Capital Construction	123,947	134,268	239,346	360,265	349,447
TOTAL REVENUE	<u>\$ 14,443,141</u>	<u>\$ 14,670,673</u>	<u>\$ 15,591,739</u>	<u>\$ 16,404,658</u>	<u>\$ 16,290,576</u>
TOTAL RESOURCES	<u>\$ 17,453,210</u>	<u>\$ 17,764,149</u>	<u>\$ 18,686,454</u>	<u>\$ 20,176,156</u>	<u>\$ 19,275,507</u>
EXPENDITURES:					
Personnel	8,143,250	8,301,452	8,770,305	9,987,167	10,383,297
Purchased Services	2,347,283	2,408,598	2,238,369	2,259,593	2,315,165
Purchased Services from District	2,405,478	2,573,905	2,658,707	1,753,355	1,820,009
Supplies	876,041	839,433	860,233	1,455,852	1,260,451
Property and Equipment	293,469	344,449	187,292	1,429,631	-
Other Uses	294,213	201,597	200,050	305,627	-
TOTAL EXPENDITURES	<u>\$ 14,359,734</u>	<u>\$ 14,669,434</u>	<u>\$ 14,914,956</u>	<u>\$ 17,191,225</u>	<u>\$ 15,778,922</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 488,717</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 14,359,734</u>	<u>\$ 14,669,434</u>	<u>\$ 14,914,956</u>	<u>\$ 17,191,225</u>	<u>\$ 16,267,639</u>
ENDING BALANCE	<u>\$ 3,093,476</u>	<u>\$ 3,094,715</u>	<u>\$ 3,771,498</u>	<u>\$ 2,984,931</u>	<u>\$ 3,007,868</u>
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	1,413.8	1,414.8	1,413.8	1,414.8	1,414.8

SPECIAL REVENUE FUNDS

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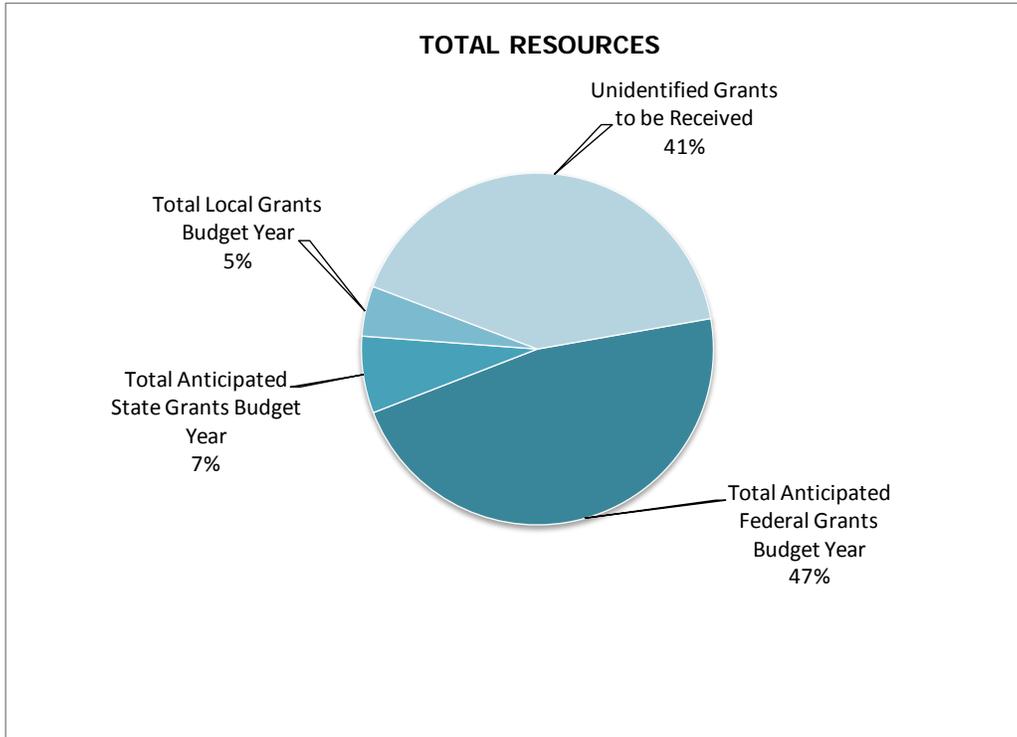
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Governmental Designated-Purpose Grants Fund

\$19,500,000

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.



**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.



Governmental Designated-Purpose Grants Fund (continued)

CFDA #	FEDERAL GRANT NAME	FUNDING PERIOD	2012-13	2013-14	2014-15	2015-16	2016-17
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	ESTIMATED ACTUAL *	PROPOSED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ -	\$ 9,277	\$ 79,345	\$ -	\$ -
20.205	Highway Planning and Construction	June - June	17,426	26,350	-	32,673	-
84.002A	Adult Education Family Literacy	July - June	100,071	95,067	99,865	85,560	85,560
84.010	Title I, Part A, NCLB	July - June	2,605,835	2,375,020	2,089,797	2,119,626	2,403,388
84.010	Title I, Short Term District Improvement	Aug - Sept	40,358	-	-	-	-
84.010A	Title 1A, School Improvement	July - Sept	208,278	62,655	-	-	-
84.027	Special Education: IDEA Part B	July - June	4,916,805	4,884,951	5,287,088	4,924,547	5,256,049
84.048A	Vocational Education - Carl Perkins Secondary	July - June	152,513	129,724	118,000	127,392	125,000
84.060A	Title VII, Part A: Indian Education	July - June	25,026	11,617	12,942	15,994	18,766
84.126	School to Work Alliance Program (SWAP)	July - June	200,435	411,308	402,526	286,648	226,394
84.173	IDEA: Special Education: Preschool Grants	July - June	106,450	113,147	118,176	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	28,565	46,153	35,805	34,629	40,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	541,430	550,050	402,540	150,000	150,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	379,845	150,000	438,068	356,160	285,000
84.318	Title II, Part D, NCLB, Technology	July - June	2,774	-	-	-	-
84.323A	Special Education: State Program Improvement	July - June	3,000	1,000	-	-	-
84.330	Advanced Placement for Disadvantaged Students	July - June	17,158	5,170	5,130	-	5,000
84.365	Title III, NCLB, ELL	July - June	234,838	197,961	190,930	184,348	197,808
84.365	Title III Emergency Immigrant Assistance	July - June	42,249	-	-	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	840,426	691,229	693,754	685,951	678,741
84.412	RTTT Early Childhood-Readiness Assessment	July - June	-	-	-	19,690	-
84.413	Race to the Top	July - June	142,980	63,572	74,479	-	-
			\$ 10,606,462	\$ 10,183,457	\$ 10,080,571	\$ 9,135,852	\$ 9,584,340

STATE GRANT NAME							
School of Excellence	Indefinite	\$ 3,924	\$ 568	\$ 1,547	\$ -	\$ -	\$ -
Comprehensive Health Education Program	July - June	37,235	35,579	27,187	40,000	40,000	40,000
School Counselor Corps	July - June	173,580	205,322	525,490	447,835	465,000	465,000
State Grants for Libraries	July - June	-	7,490	7,334	9,381	-	-
State Grant NTNL Board Certification	July - June	-	222,821	241,504	222,504	200,000	200,000
State Grant - Public Health and Environment	Jan - Dec	-	-	4,300	25,000	25,000	25,000
State Grant - Colorado Brain Injury Program	July - June	-	-	2,500	-	-	-
State Grant - School Health Professionals	July - June	-	-	113,552	280,604	385,700	385,700
State Grant - School CPR and AED Training	July - June	-	-	10,668	-	-	-
State Grant - Gifted Education Universal Screening	July - June	-	-	48,158	46,283	-	-
State Grant - SAPI	Jan - June	-	-	37,413	-	-	-
State Grant - School Safety Resource Center	Nov - Oct	-	-	-	12,000	-	-
Expelled and At-Risk	Mar - June	-	-	173,496	294,319	221,789	221,789
Expelled and At-Risk - Boulder Prep	July - June	38,950	-	-	-	-	-
Expelled and At-Risk	July - June	99,969	-	-	-	-	-
TOTAL STATE GRANTS		\$ 353,658	\$ 471,780	\$ 1,193,149	\$ 1,377,926	\$ 1,337,489	
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		10,606,462	10,183,457	10,080,571	9,135,852	9,584,340	
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		353,658	471,780	1,193,149	1,377,926	1,337,489	
TOTAL LOCAL GRANTS BUDGET YEAR		554,519	639,331	760,001	900,371	250,000	
UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	8,078,802	8,328,171	
TOTAL BUDGET		\$ 11,514,639	\$ 11,294,568	\$ 12,033,721	\$ 19,492,951	\$ 19,500,000	

* The Budget does not include carryover dollars

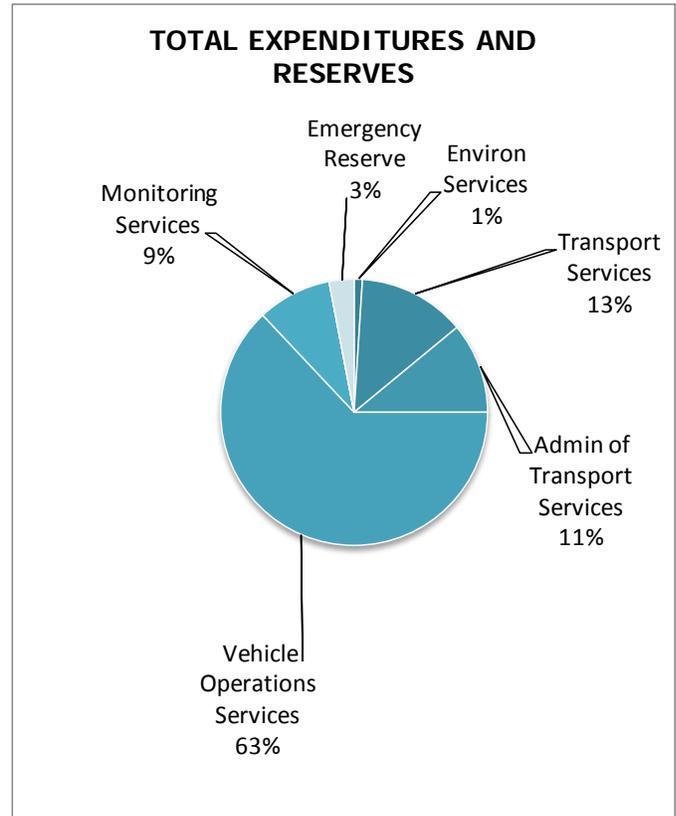
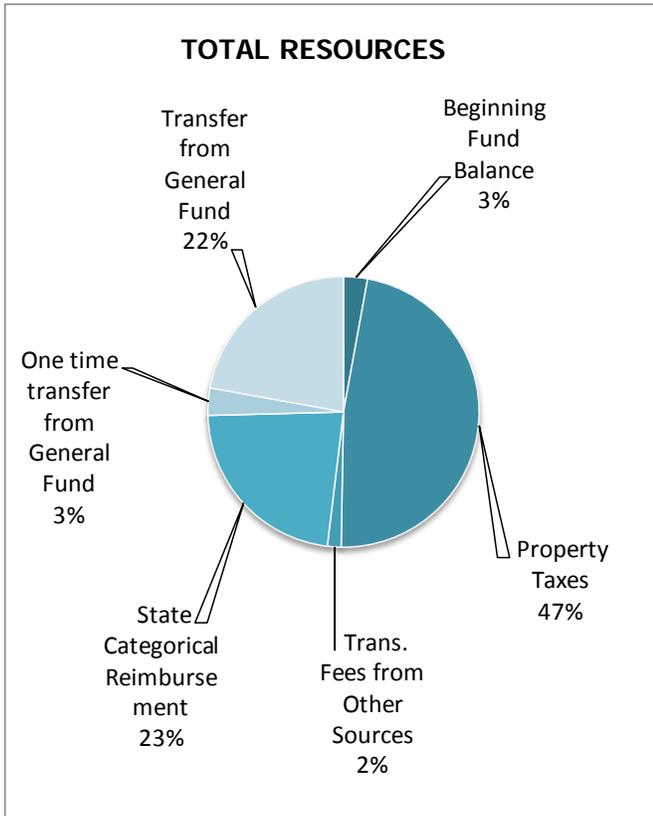
** The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

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



Transportation Fund
 \$15,316,036

Compensation has been adjusted to reflect COLA, Steps and benefit increases. Authorized FTE has remained constant relative to the past few years. The fund continues to benefit from lower fuel prices, though some of that benefit is offset by increased parts costs.





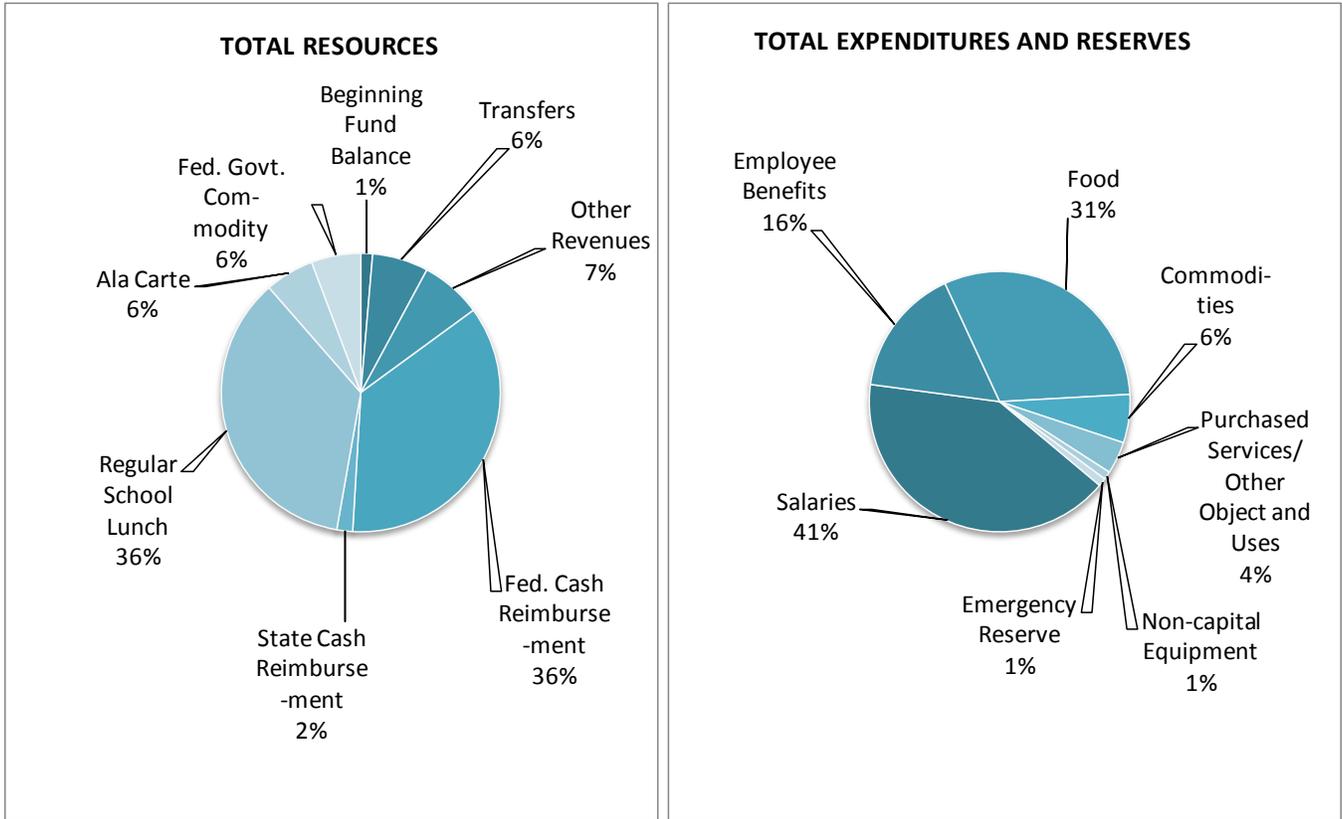
Transportation Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 368,777	\$ 894,884	\$ 724,040	\$ 415,278	\$ 437,017
REVENUE:					
Property Taxes	\$ 7,226,986	\$ 7,304,343	\$ 7,253,678	\$ 7,277,606	\$ 7,263,500
Trans. Fees from Other Sources	293,947	295,458	234,239	197,212	250,000
State Categorical Reimbursement	3,172,498	3,205,307	3,302,904	3,320,959	3,473,653
CDE Audit Adjustment	-	-	(41,808)	-	-
One-Time Transfer from General Operating Fund	-	2,000,000	574,410	681,000	500,000
Transfer from General Operating Fund	2,385,212	577,212	2,252,209	3,018,517	3,391,866
TOTAL REVENUE	\$ 13,078,643	\$ 13,382,320	\$ 13,575,632	\$ 14,495,294	\$ 14,879,019
TOTAL RESOURCES	\$ 13,447,420	\$ 14,277,204	\$ 14,299,672	\$ 14,910,572	\$ 15,316,036
EXPENDITURES:					
Maintenance & Operations	\$ 40,794	\$ 37,639	\$ 32,894	\$ 29,320	\$ 30,900
Environmental Services	134,773	171,660	170,894	148,167	194,218
Transportation Services	1,933,024	1,994,254	1,730,100	1,591,442	2,033,228
Admin of Transportation Services	1,399,115	1,516,801	1,590,871	1,714,620	1,719,608
Vehicle Operations Services	7,905,855	8,492,832	8,889,821	9,495,946	9,464,784
Monitoring Services	1,138,975	1,339,978	1,469,814	1,494,060	1,427,200
TOTAL EXPENDITURES	\$ 12,552,536	\$ 13,553,164	\$ 13,884,394	\$ 14,473,555	\$ 14,869,938
RESERVES:					
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 446,098
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 12,552,536	\$ 13,553,164	\$ 13,884,394	\$ 14,473,555	\$ 15,316,036
ENDING BALANCE	\$ 894,884	\$ 724,040	\$ 415,278	\$ 437,017	\$ -



Food Services Fund
\$8,793,423

The Food Services Program will serve approximately 13,700 meals per day using Regional Production Centers to serve 50 schools and 2 Head Start Programs. The program is primarily dependent on Food Service revenue from 172 serving days. A transfer of \$396,300 plus an estimated \$174,602 for COLA and step increases will be provided by the General Fund for the 2016-17 fiscal year. Lunch prices will increase by 7.0 percent in the 2016-17 school year.





Food Services Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 175,308	\$ 187,102	\$ 29,867	\$ 113,920	\$ 119,386
REVENUE:					
Over/Under	\$ (1,179)	\$ (7,850)	\$ (547)	\$ (275)	\$ (275)
A la Carte	482,582	440,771	520,204	500,222	500,222
Regular School Lunch	2,160,258	2,359,195	2,837,629	2,888,622	3,148,599
Federal Cash Reimbursement	2,479,834	2,622,522	2,936,851	2,961,824	3,165,241
State Cash Reimbursement	67,729	66,218	85,633	96,590	98,522
Catering	120,649	188,796	293,438	340,916	353,008
Reduced Price Meals	24,926	18,300	13,711	13,581	13,853
Federal Government Commodities	299,309	361,124	371,553	469,312	504,328
Miscellaneous Local	77,654	133,208	47,969	84,808	100,000
Snack Revenue	83,045	103,301	107,176	97,440	99,389
Breakfast Revenue	65,450	82,044	85,709	71,424	71,424
Headstart	49,362	34,678	45,289	46,500	48,825
Flood Insurance Proceeds	-	146,689	-	-	-
TOTAL REVENUE	\$ 5,909,619	\$ 6,548,996	\$ 7,344,615	\$ 7,570,964	\$ 8,103,135
TRANSFERS:					
Transfer from General Operating Fund	\$ 452,802	\$ 405,017	\$ 494,925	\$ 396,300	\$ 570,902
TOTAL TRANSFERS	\$ 452,802	\$ 405,017	\$ 494,925	\$ 396,300	\$ 570,902
TOTAL RESOURCES	\$ 6,537,729	\$ 7,141,115	\$ 7,869,407	\$ 8,081,184	\$ 8,793,423
EXPENDITURES:					
Personnel	\$ 3,790,848	\$ 4,048,951	\$ 4,405,933	\$ 4,534,624	\$ 5,022,673
Purchased Services	137,659	91,833	115,678	115,837	120,000
Food	1,788,916	2,158,853	2,581,776	2,595,923	2,736,926
Commodities	304,731	327,787	372,138	469,312	504,328
Other Uses	134,363	180,985	189,048	149,701	170,000
Uncollectable Accounts	72,662	-	-	-	-
Non-capital Equipment	37,543	47,685	63,550	71,281	80,504
Equipment Depreciation	49,307	31,580	-	-	-
Other Objects and Uses	34,598	52,254	27,364	25,120	30,000
TOTAL EXPENDITURES	\$ 6,350,627	\$ 6,939,928	\$ 7,755,487	\$ 7,961,798	\$ 8,664,431
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 128,992
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 6,350,627	\$ 6,939,928	\$ 7,755,487	\$ 7,961,798	\$ 8,793,423
ENDING BALANCE	\$ 187,102	\$ 201,187	\$ 113,920	\$ 119,386	\$ -

*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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Dental Insurance Fund 234

CAPITAL PROJECTS FUNDS 237

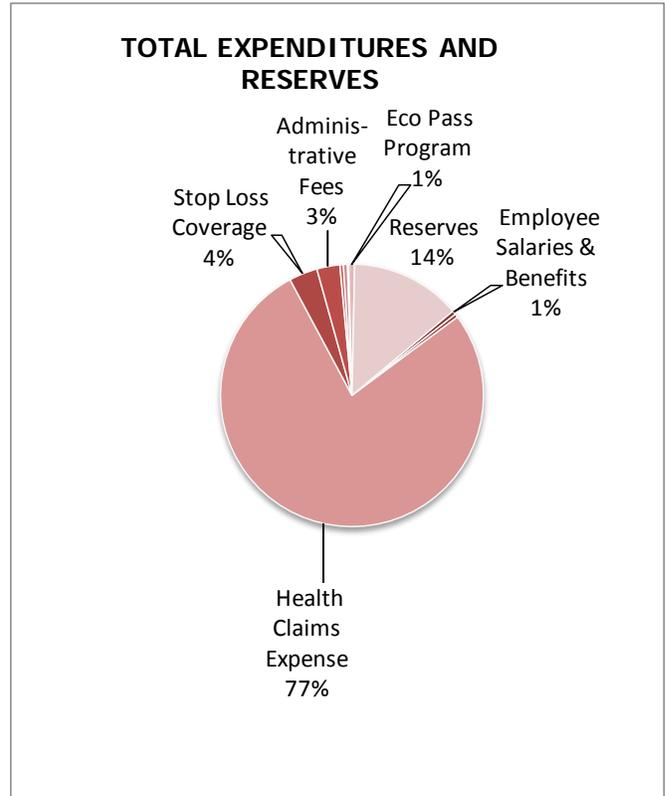
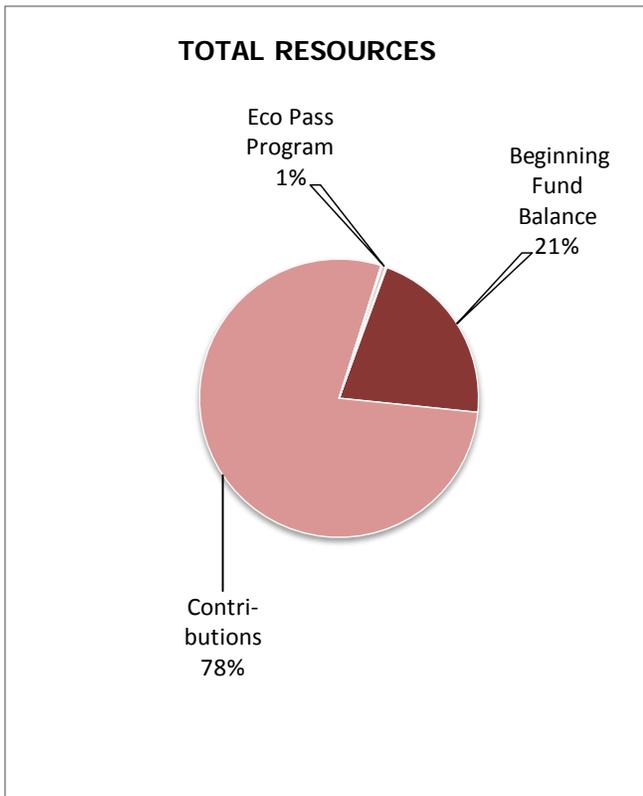
FIDUCIARY FUNDS 249

INFORMATIONAL SECTION 253



Health Insurance Fund
 \$35,335,639

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. Positive claims experience and available reserves allowed the district to hold both district and employee premiums constant from 2015-16 to 2016-17. For 2016-17, the district will contribute an annual premium of \$6,252 per eligible employee. In addition, the district funds an Employee Assistance Program at a contribution rate of \$1.26 per employee and \$120 per participating employee contribution to a flexible spending account.





Health Insurance Fund (continued)

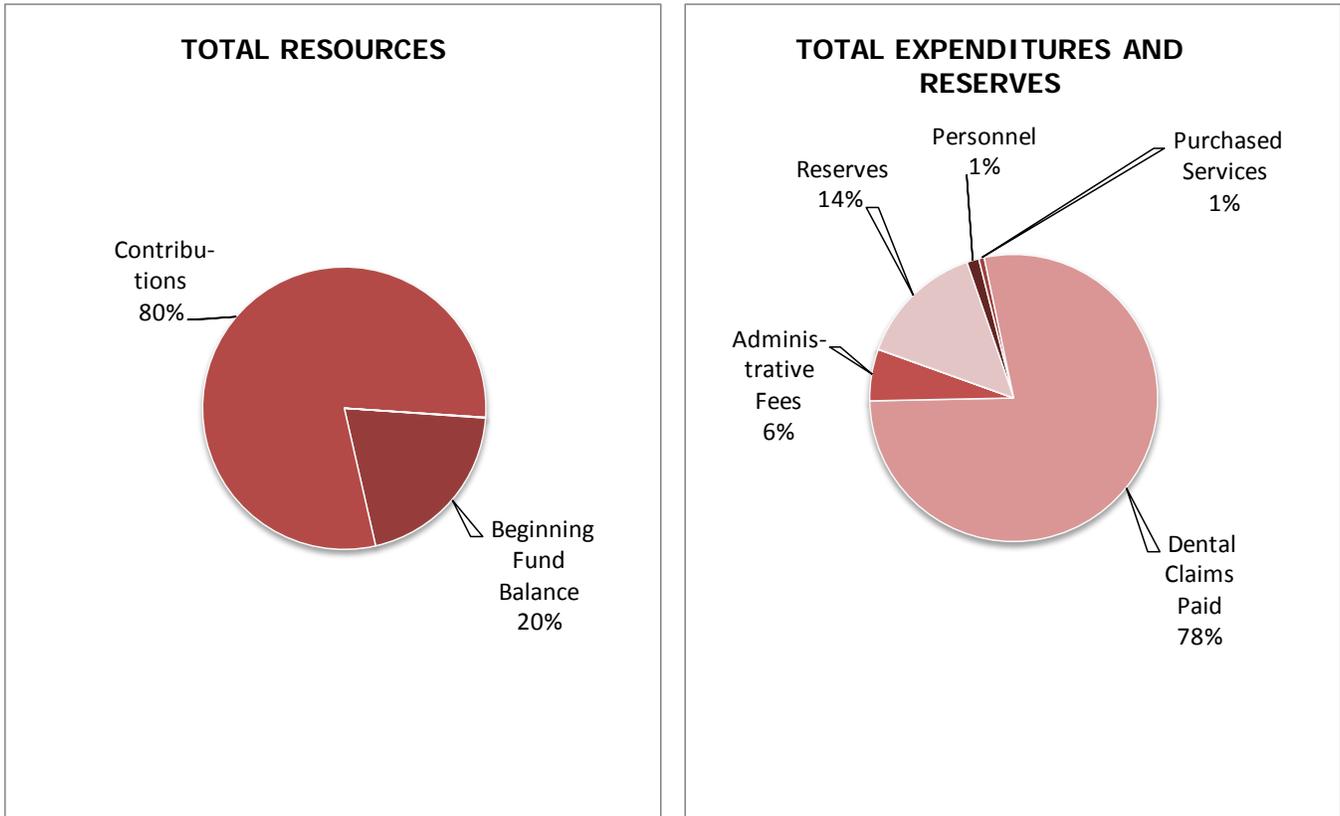
	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 7,507,165	\$ 5,712,975	\$ 7,278,685	\$ 7,118,339	\$ 7,445,639
REVENUE:					
Contributions	\$ 23,303,981	\$ 26,039,644	\$ 26,440,578	\$ 27,545,522	\$ 27,650,000
Interest Income	12,437	5,680	7,089	20,542	15,000
Miscellaneous	196,080	219,140	305,089	515,887	50,000
Eco Pass Program	121,032	155,080	125,325	121,243	120,000
Employee Benefit Program	54,179	56,184	78,049	57,245	55,000
TOTAL REVENUE	\$ 23,687,709	\$ 26,475,728	\$ 26,956,130	\$ 28,260,439	\$ 27,890,000
TOTAL RESOURCES	<u>\$ 31,194,874</u>	<u>\$ 32,188,703</u>	<u>\$ 34,234,815</u>	<u>\$ 35,378,778</u>	<u>\$ 35,335,639</u>
EXPENDITURES:					
Personnel	\$ 151,593	\$ 152,508	\$ 238,548	\$ 173,447	\$ 176,394
Purchased Services	82,781	81,875	96,218	141,956	150,000
Health Claims Expense	22,971,821	24,506,166	23,927,664	24,843,358	27,342,624
Stop Loss Coverage	923,475	1,192,184	1,315,894	1,267,787	1,236,576
Administrative Fees	910,537	819,587	899,180	914,487	1,000,000
Supplies	-	-	203,491	145,703	150,000
Wellness Program	246,711	134,527	144,714	140,651	175,000
Employee Benefit Program	52,935	52,935	53,842	53,842	55,000
Eco Pass Program	142,046	229,177	236,925	251,908	255,000
TOTAL EXPENDITURES	<u>\$ 25,481,899</u>	<u>\$ 27,168,959</u>	<u>\$ 27,116,476</u>	<u>\$ 27,933,139</u>	<u>\$ 30,540,594</u>
RESERVES:					
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 4,795,045
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 4,795,045
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 25,481,899</u>	<u>\$ 27,168,959</u>	<u>\$ 27,116,476</u>	<u>\$ 27,933,139</u>	<u>\$ 35,335,639</u>
ENDING BALANCE	<u>\$ 5,712,975</u>	<u>\$ 5,019,744</u>	<u>\$ 7,118,339</u>	<u>\$ 7,445,639</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 by not reported) reserves.



Dental Insurance Fund
 \$2,923,948

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 2015-16. Employees have the option to purchase dependent coverage.





Dental Insurance Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 472,317	\$ 445,490	\$ 595,583	\$ 650,299	\$ 594,524
REVENUE:					
Contributions	\$ 2,120,888	\$ 2,296,005	\$ 2,197,941	\$ 2,327,424	\$ 2,327,424
Interest Income	886	529	850	2,416	2,000
TOTAL REVENUE	\$ 2,121,774	\$ 2,296,534	\$ 2,198,791	\$ 2,329,840	\$ 2,329,424
TOTAL RESOURCES	\$ 2,594,091	\$ 2,742,024	\$ 2,794,374	\$ 2,980,139	\$ 2,923,948
EXPENDITURES:					
Personnel	\$ 37,958	\$ 35,248	\$ 36,868	\$ 41,022	\$ 40,228
Purchased Services	15,031	28,125	7,219	11,388	18,000
Dental Claims Paid	1,937,249	2,147,426	1,933,331	2,168,434	2,279,561
Administrative Fees	158,363	166,053	166,657	164,271	170,000
Supplies and Materials	-	-	-	500	1,000
TOTAL EXPENDITURES	\$ 2,148,601	\$ 2,376,852	\$ 2,144,075	\$ 2,385,615	\$ 2,508,789
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 415,159
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 415,159
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	\$ 2,148,601	\$ 2,376,852	\$ 2,144,075	\$ 2,385,615	\$ 2,923,948
ENDING BALANCE	\$ 445,490	\$ 365,172	\$ 650,299	\$ 594,524	\$ -

(*) 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.





CAPITAL PROJECTS FUNDS

Bond Redemption Fund 238

2006 Building Fund 240

2014 Building Fund 241

Project List 244

Capital Reserve Fund 246

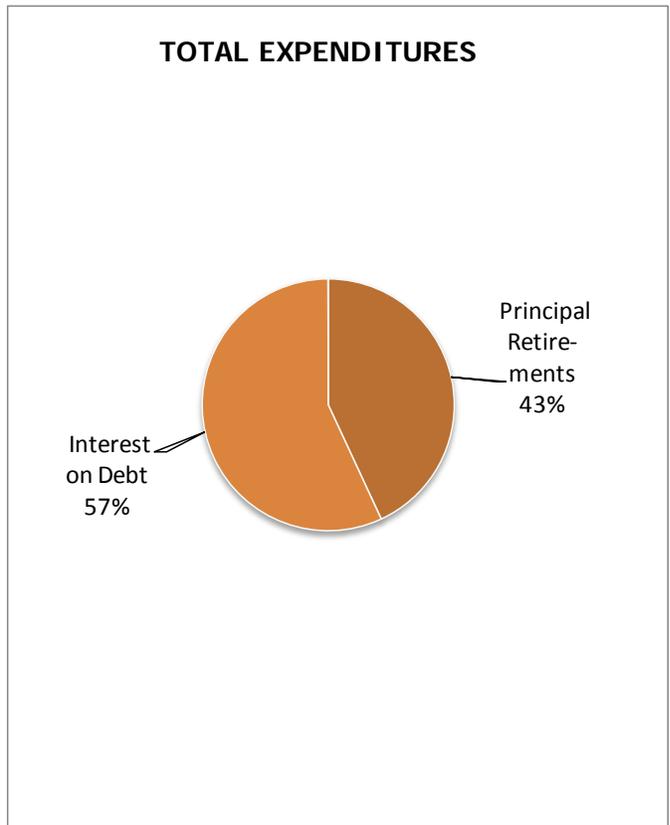
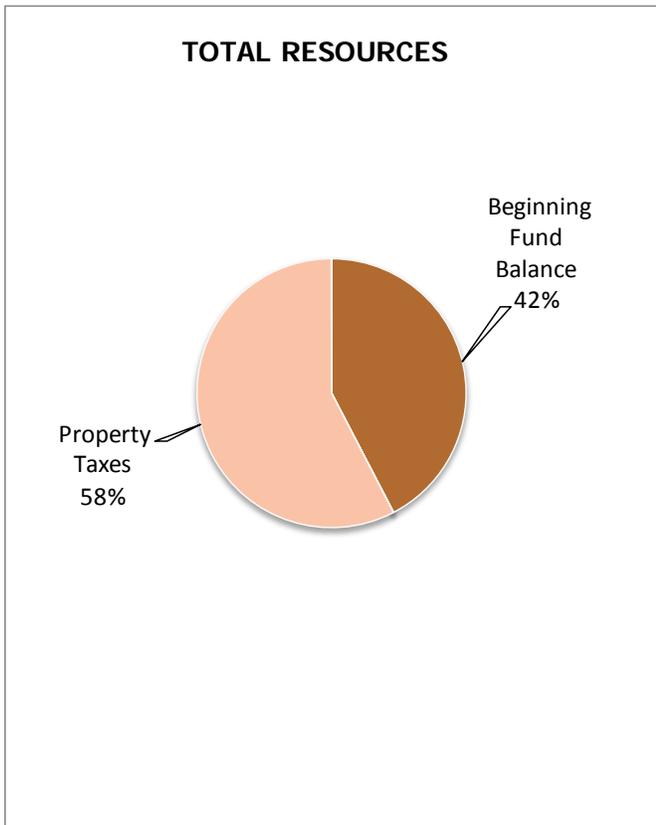
Project List 248

FIDUCIARY FUNDS 249



Bond Redemption Fund
 \$44,616,943

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)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 24,457,080	\$ 24,492,573	\$ 24,822,129	\$ 33,532,514	\$ 38,055,690
REVENUE:					
Delinquent Property Taxes	\$ 24,038	\$ 27,443	\$ 73,764	\$ 38,813	\$ 20,000
Property Taxes	28,108,729	28,385,625	36,692,634	45,222,997	51,713,385
Interest Income	35,018	19,418	23,061	45,838	25,000
TOTAL REVENUE	\$ 28,167,785	\$ 28,432,486	\$ 36,789,459	\$ 45,307,648	\$ 51,758,385
TOTAL RESOURCES	<u>\$ 52,624,865</u>	<u>\$ 52,925,059</u>	<u>\$ 61,611,588</u>	<u>\$ 78,840,162</u>	<u>\$ 89,814,075</u>
EXPENDITURES:					
Principal Retirements	\$ 12,250,000	\$ 12,790,000	\$ 13,370,000	\$ 13,835,000	\$ 19,225,000
Interest on Debt	15,879,742	15,310,380	14,706,524	26,946,722	25,381,943
Other - Paying Agent Fees	2,550	2,550	2,550	2,750	10,000
TOTAL EXPENDITURES	\$ 28,132,292	\$ 28,102,930	\$ 28,079,074	\$ 40,784,472	\$ 44,616,943
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,132,292</u>	<u>\$ 28,102,930</u>	<u>\$ 28,079,074</u>	<u>\$ 40,784,472</u>	<u>\$ 44,616,943</u>
ENDING BALANCE	<u>\$ 24,492,573</u>	<u>\$ 24,822,129</u>	<u>\$ 33,532,514</u>	<u>\$ 38,055,690</u>	<u>\$ 45,197,132</u>



2006 Building Fund
\$0

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 5,480,878	\$ 2,747,039	\$ 1,231,131	\$ -	\$ -
REVENUE:					
Interest Income	\$ 8,527	\$ 2,120	\$ 737	\$ -	\$ -
Other Local Revenue	384,272	31,930	-	-	-
TOTAL REVENUE	\$ 392,799	\$ 34,050	\$ 737	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 5,873,677</u>	<u>\$ 2,781,089</u>	<u>\$ 1,231,868</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:					
Phase II Building Fund Projects	\$ 2,799,326	\$ -	\$ -	\$ -	\$ -
Surplus Funds Projects	327,312	1,549,958	1,231,868	-	-
TOTAL EXPENDITURES	<u>\$ 3,126,638</u>	<u>\$ 1,549,958</u>	<u>\$ 1,231,868</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 2,747,039</u>	<u>\$ 1,231,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



2014 Building Fund
\$151,138,310

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.

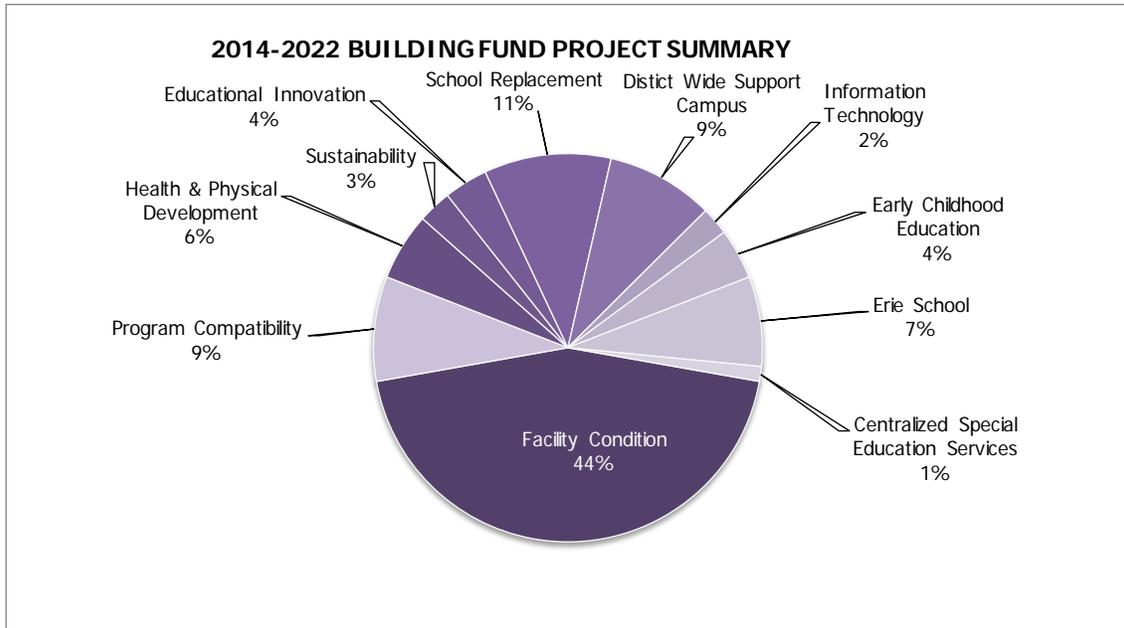
Erie School a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

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
TOTAL COST	\$	576,520,000





2014 Building Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 277,155,593	\$ 164,067,814
REVENUE:					
Net Bond Proceeds	\$ -	\$ -	\$ 280,812,900	\$ -	\$ -
Interest Income	-	-	27,824	1,325,000	750,000
School Contributions	-	-	-	1,322,099	400,000
Other Local Revenue	-	-	-	10,525	31,300
TOTAL REVENUE	\$ -	\$ -	\$ 280,840,723	\$ 2,657,624	\$ 1,181,300
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 280,840,723</u>	<u>\$ 279,813,217</u>	<u>\$ 165,249,114</u>
EXPENDITURES:					
Capital Outlays	\$ -	\$ -	\$ 2,771,399	\$ 115,745,403	\$ 151,138,310
Bond Issuance Costs	-	-	913,732	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,685,131</u>	<u>\$ 115,745,403</u>	<u>\$ 151,138,310</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,155,593</u>	<u>\$ 164,067,814</u>	<u>\$ 14,110,804</u>


2014 Building Fund (continued)
Project List

Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Proposed 2016 -2017	Construction Phase
BCSIS/HIGH PEAKS	\$ 6,430,450	\$ -	\$ -	Two
BEAR CREEK ELEMENTARY	6,173,500	-	-	Three
BIRCH ELEMENTARY	8,566,550	6,424,913	2,141,638	One
COAL CREEK ELEMENTARY	4,586,150	-	-	Three
COLUMBINE ELEMENTARY	1,363,200	-	-	Three
COMMUNITY MONTESSORI	4,770,750	-	-	Two
CREEKSIDE ELEMENTARY	22,143,903	4,428,781	13,286,342	One
CREST VIEW ELEMENTARY	6,334,400	-	-	Three
DOUGLASS ELEMENTARY	24,719,865	4,943,973	14,831,919	One
EISENHOWER ELEMENTARY	5,737,500	-	-	Three
EMERALD ELEMENTARY	22,250,004	4,450,001	13,350,002	One
FIRESIDE ELEMENTARY	4,753,550	-	-	Three
FLATIRONS ELEMENTARY	4,635,600	-	-	Three
FOOTHILL ELEMENTARY	6,322,400	-	-	Three
GOLD HILL	699,350	-	-	Three
HEATHERWOOD ELEMENTARY	5,061,750	-	-	Three
JAMESTOWN ELEMENTARY	566,100	-	-	Three
KOHL ELEMENTARY	5,652,700	-	-	Two
LAFAYETTE ELEMENTARY	6,921,600	-	-	Three
LOUISVILLE ELEMENTARY	5,272,200	68,539	-	Three
MAPLETON EARLY CHILDHOOD CENTER	1,100,000	-	-	Three
MESA ELEMENTARY	5,566,900	-	-	Three
NEDERLAND ELEMENTARY	5,196,650	5,716	-	One
PIONEER ELEMENTARY	8,726,750	6,545,063	2,181,688	One
RYAN ELEMENTARY	3,425,600	68,512	1,644,288	Two
SANCHEZ ELEMENTARY	5,587,958	4,470,366	1,117,592	One
SUPERIOR ELEMENTARY	5,699,650	-	-	Two
UNIVERSITY HILL ELEMENTARY	9,425,450	1,036,800	-	One
WHITTIER ELEMENTARY	8,074,566	6,055,925	2,018,642	One
Total Elementary School Projects	\$ 205,765,046	\$ 38,498,587	\$ 50,572,109	

Middle School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Proposed 2016 -2017	Construction Phase
ANGEVINE MIDDLE	\$ 6,190,000	\$ 1,238,000	\$ 433,300	Three
BROOMFIELD HEIGHTS MIDDLE	14,289,657	11,431,726	2,857,931	One
CASEY MIDDLE	1,370,000	-	-	Three
CENTENNIAL MIDDLE	9,970,000	1,096,700	498,500	Two
LOUISVILLE MIDDLE	5,740,000	1,262,800	459,200	Two
MANHATTAN MIDDLE	6,760,000	1,352,000	3,380,000	Three
PLATT MIDDLE	14,280,000	1,713,600	428,400	Two
SOUTHERN HILLS MIDDLE	9,750,000	7,800,000	1,950,000	One
SUMMIT MIDDLE	11,632,099	8,142,469	3,489,630	One
Total Middle School Projects	\$ 79,981,756	\$ 34,037,295	\$ 13,496,961	



2014 Building Fund (continued)

Project List (continued)

High School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Proposed 2016 - 2017	Construction Phase
ARAPAHOE RIDGE HIGH	\$ 9,630,000	\$ 938,925	\$ -	Two
BOULDER HIGH	19,310,000	3,862,000	11,586,000	One
BOULDER PREP	181,250	-	-	Two
BROOMFIELD HIGH	16,300,000	326,000	9,454,000	Two
CENTAURUS HIGH	30,482,128	2,438,570	9,754,281	One
FAIRVIEW HIGH	19,100,000	-	-	Two
JUSTICE HIGH	170,000	-	-	Two
MONARCH HIGH	9,890,000	-	-	Two
NEW VISTA HIGH	9,880,000	-	-	One
PEAK TO PEAK	10,200,000	10,200,000	-	One
Total High School Projects	\$ 125,143,378	\$ 17,765,495	\$ 30,794,281	

K-8 and Mid/Sr Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Proposed 2016 - 2017	Construction Phase
ASPEN CREEK K-8	\$ 6,073,450	\$ 121,469	\$ 3,522,601	Two
ELDORADO K-8	9,827,700	196,554	5,700,066	Two
ERIE K-8	41,604,326	8,320,865	22,882,379	One
HALCYON MIDDLE/HIGH	840,000	-	-	Three
HORIZONS K-8	1,500,000	-	-	Three
MONARCH K-8	7,185,600	-	-	Two
NEDERLAND MIDDLE/HIGH	6,350,000	16,510	-	One
Total K-8 and Mid/Sr Projects	\$ 73,381,076	\$ 8,655,398	\$ 32,105,046	

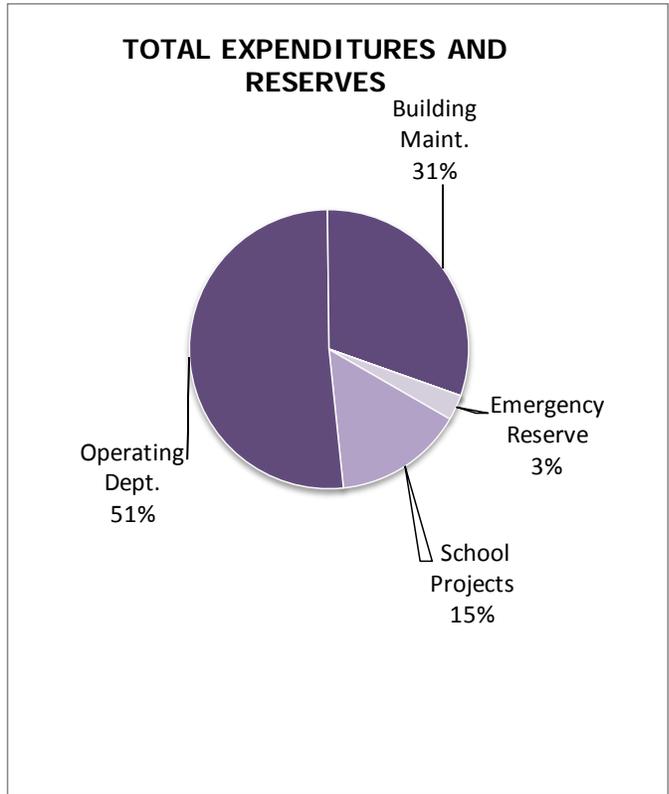
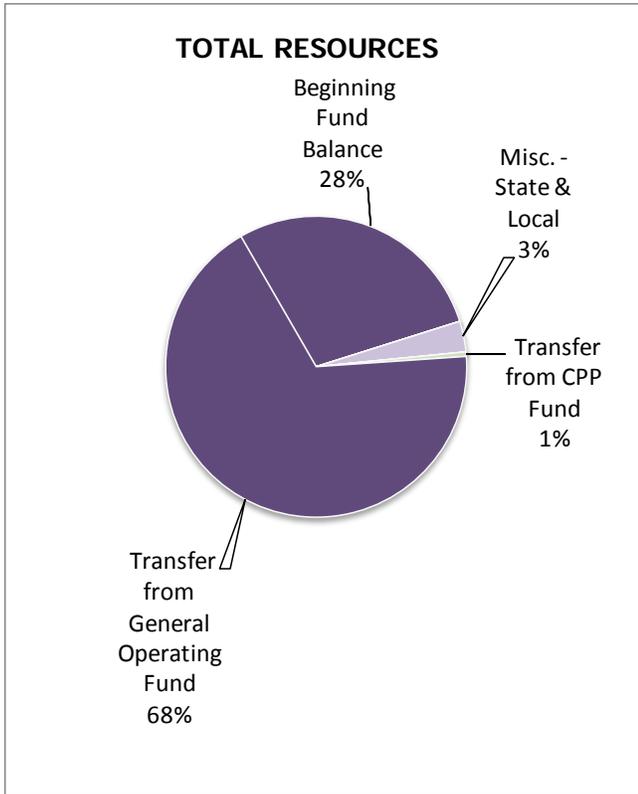
District Wide				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Proposed 2016 - 2017	Construction Phase
CENTRALIZED SPECIAL EDUCATION	\$ 6,500,000	\$ 14,300	\$ -	Three
DW CAMPUS : KITCHEN	10,060,000	100,600	4,929,400	Two
DW CAMPUS : ADMINISTRATION	19,170,000	191,700	-	One,Two,Three
DW CAMPUS : TRANSPORTATION	15,940,000	3,188,000	11,158,000	One
DW CAMPUS : WAREHOUSE/MAINT	2,340,000	-	-	Two
DW : EARLY CHILDHOOD ED	399,000	-	-	One,Two,Three
DW : FULL-DAY KINDERGARTEN	9,600	-	-	One,Two,Three
DW : RADIOS	850,000	-	850,000	One
IT : INTERNET AFFODABLE HOUSING	390,000	-	-	One,Two,Three
IT : INTEGRATED AUDIO ENHANCE	3,510,000	501,429	501,429	One,Two,Three
IT : INTERNET/SYSTEM STABILITY	6,179,511	1,021,545	2,068,211	One,Two,Three
IT : CLOSET UPGRADES	750,000	375,000	375,000	One,Two,Three
IT : DATA CENTER UPGRADES	850,489	212,622	212,622	One,Two,Three
IT : CLOSET AIR COOLING	650,000	162,500	162,500	One,Two,Three
INNOVATION	2,517,313	393,349	353,994	One,Two,Three
LAFAYETTE BUS FACILITY	1,600,000	1,120,000	480,000	One
NEDERLAND BUS FACILITY	260,000	650	-	One
SOMBRERO MARSH ENVIRONMENTAL	360,000	-	-	Three
Total District Wide	\$ 72,335,913	\$ 7,281,694	\$ 21,091,156	

Other (Reserves & Administration)				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Proposed 2016 - 2017	Construction Phase
INFLATION	\$ 31,394,939	\$ 1,960,548	\$ -	One,Two,Three
PROGRAM RESERVE	4,990,000	-	-	One,Two,Three
DEBT ISSUANCE	1,913,732	913,732	-	One,Two,Three
UNALLOCATED OVERHEAD	2,900,525	1,096,761	444,179	One,Two,Three
ADDITIONAL RESERVE (Premium)	13,172,891	9,221,024	2,634,578	One,Two,Three
INVESTMENT EARNINGS (Net)	86,268	-	-	One,Two,Three
Total Other	\$ 54,458,355	\$ 13,192,064	\$ 3,078,757	
GRAND TOTAL	\$ 611,065,524	\$ 119,430,534	\$ 151,138,310	



Capital Reserve Fund
 \$2,271,154

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)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 7,211,885	\$ 1,935,013	\$ 853,937	\$ 1,589,540	\$ 646,430
REVENUE:					
Energy Rebates	\$ 33,298	\$ -	\$ 15,000	\$ 15,000	\$ -
Miscellaneous - State & Local	136,640	83,811	117,123	86,500	75,000
Capital Lease Proceeds	-	-	-	1,117,800	-
One-Time Transfer from General Operating Fund	1,426,000	-	79,306	70,000	-
Transfer from CPP Fund	13,218	13,049	19,563	10,866	10,866
Transfer from General Operating Fund	2,248,297	2,448,297	2,666,397	1,538,858	1,538,858
TOTAL REVENUE	\$ 3,857,453	\$ 2,545,157	\$ 2,897,389	\$ 2,839,024	\$ 1,624,724
TOTAL RESOURCES	<u>\$ 11,069,338</u>	<u>\$ 4,480,170</u>	<u>\$ 3,751,326</u>	<u>\$ 4,428,564</u>	<u>\$ 2,271,154</u>
EXPENDITURES:					
School Projects	\$ 6,149,019	\$ 1,508,693	\$ 687,736	\$ 907,744	\$ 341,153
Operating Departments	1,144,890	765,316	523,114	2,376,735	1,168,851
Building Maintenance	1,393,964	852,535	494,622	495,940	695,000
Salaries, Employee Benefits, Office Expense	446,452	499,689	456,314	1,715	-
TOTAL EXPENDITURES	<u>\$ 9,134,325</u>	<u>\$ 3,626,233</u>	<u>\$ 2,161,786</u>	<u>\$ 3,782,134</u>	<u>\$ 2,205,004</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 66,150
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 9,134,325</u>	<u>\$ 3,626,233</u>	<u>\$ 2,161,786</u>	<u>\$ 3,782,134</u>	<u>\$ 2,271,154</u>
ENDING BALANCE	<u>\$ 1,935,013</u>	<u>\$ 853,937</u>	<u>\$ 1,589,540</u>	<u>\$ 646,430</u>	<u>\$ -</u>


Capital Reserve Fund (continued)
Project List

		2016-17 Proposed Budget
Middle/High Schools		
<u>School</u>	<u>Project</u>	
Monarch High	Traffic Analysis	\$ 50,000
Total Middle/High Schools:		\$ 50,000
District Wide		
	<u>Project</u>	
District Wide	Emergencies	\$ 77,112
District Wide	Indoor Air Quality	79,041
District Wide	Fire Detector Replacement	5,000
District Wide	Security Improvements/Emergency Communication	120,000
District Wide	Special Education Modifications	10,000
Total District Wide:		\$ 291,153
School Project Sub-Total Summary		
	Middle/High Schools	\$ 50,000
	District Wide	291,153
School Project Sub-Total:		\$ 341,153
Operating Departments		
<u>Department</u>	<u>Project</u>	
District Wide	Lucid Design Group (Energy Efficiency Software)	\$ 26,751
Maintenance	White Fleet Vehicle Lease	633,100
Maintenance	TMA/SchoolDude Software Renewal	13,000
Operational Services	VFA Software Renewal	21,000
Transportation	Buses (on-going)	475,000
Total Operating Departments:		\$ 1,168,851
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	40,000
District Wide	Door Replacement	10,000
District Wide	Electrical	35,000
District Wide	Elevator Repairs	25,000
District Wide	Environmental Management	30,000
District Wide	Equipment	25,000
District Wide	Flooring Replacement	10,000
District Wide	Grounds Restoration	200,000
District Wide	HVAC/Plumbing Reserve	75,000
District Wide	Painting	15,000
District Wide	Paving and Concrete	100,000
District Wide	Roofing	100,000
Total Building Maintenance - District Wide:		\$ 695,000
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 66,150
Total Reserves:		\$ 66,150
GRAND TOTAL Summary		
	School Projects	\$ 341,153
	Operating Departments	1,168,851
	Building Maintenance - District Wide	695,000
	Salaries/Benefits/Office Expenses	
	Emergency Reserve (TABOR)	66,150
GRAND TOTAL:		\$ 2,271,154

FIDUCIARY FUNDS

Trust and Agency Funds..... 250
Pupil Activity Fund 252



Trust and Agency Funds
 \$3,622,000

Agency Fund

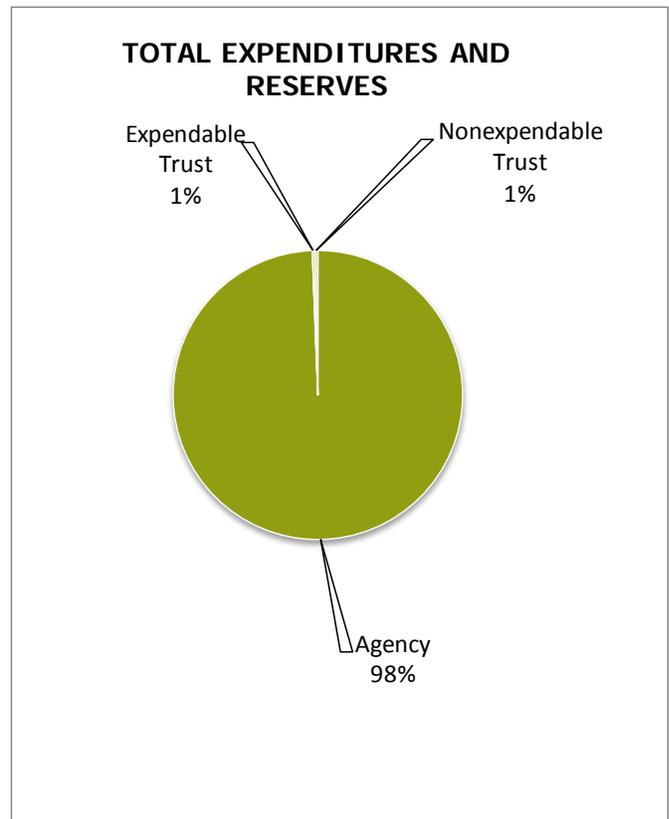
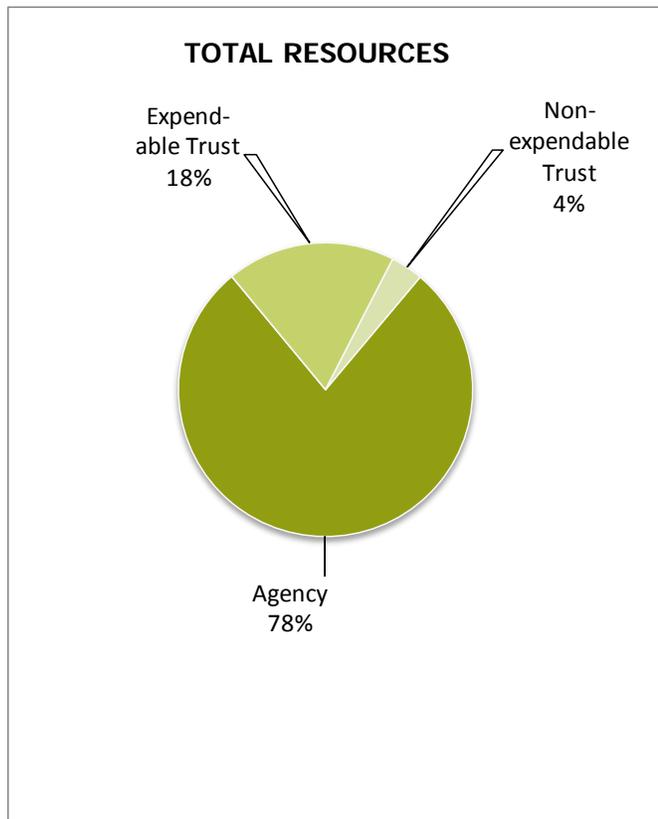
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-2017 PROPOSED BUDGET
Agency Funds					
Beginning Fund Balance	\$ 802,182	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,168,574
Receipts	2,994,605	3,364,910	3,823,059	3,700,000	3,700,000
Total Resources	\$ 3,796,787	\$ 4,199,807	\$ 4,875,125	\$ 4,768,574	\$ 4,868,574
Disbursements	\$ 2,961,890	\$ 3,147,741	\$ 3,806,551	\$ 3,600,000	\$ 3,600,000
Ending Balance	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,168,574	\$ 1,268,574
Expendable Trust Funds					
Beginning Fund Balance	\$ 60,378	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,125,758
Revenue	888,808	197,223	9,898	15,000	15,000
Total Resources	\$ 949,186	\$ 1,141,560	\$ 1,132,258	\$ 1,135,758	\$ 1,140,758
Expenditures	\$ 4,849	\$ 19,200	\$ 11,500	\$ 10,000	\$ 10,000
Ending Balance	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,125,758	\$ 1,130,758
Nonexpendable Trust Funds					
Beginning Fund Balance	\$ 213,516	\$ 211,429	\$ 210,357	\$ 207,620	\$ 205,620
Revenue	913	428	763	10,000	10,000
Total Resources	\$ 214,429	\$ 211,857	\$ 211,120	\$ 217,620	\$ 215,620
Expenditures	\$ 3,000	\$ 1,500	\$ 3,500	\$ 12,000	\$ 12,000
Ending Balance	\$ 211,429	\$ 210,357	\$ 207,620	\$ 205,620	\$ 203,620
GRAND TOTAL					
BEGINNING FUND BALANCE	\$ 1,076,076	\$ 1,990,663	\$ 2,384,783	\$ 2,396,952	\$ 2,499,952
TOTAL REVENUE	3,884,326	3,562,561	3,833,720	3,725,000	3,725,000
TOTAL RESOURCES	\$ 4,960,402	\$ 5,553,224	\$ 6,218,503	\$ 6,121,952	\$ 6,224,952
TOTAL EXPENDITURES	\$ 2,969,739	\$ 3,168,441	\$ 3,821,551	\$ 3,622,000	\$ 3,622,000
ENDING BALANCE	\$ 1,990,663	\$ 2,384,783	\$ 2,396,952	\$ 2,499,952	\$ 2,602,952



Pupil Activity Fund

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

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 ESTIMATED ACTUAL	2016-17 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,894,253	\$ 2,887,330	\$ 2,898,247	\$ 2,918,618	\$ 2,818,618
RECEIPTS	<u>8,970,174</u>	<u>8,755,036</u>	<u>9,162,682</u>	<u>9,300,000</u>	<u>9,400,000</u>
TOTAL RESOURCES	<u>\$ 11,864,427</u>	<u>\$ 11,642,366</u>	<u>\$ 12,060,929</u>	<u>\$ 12,218,618</u>	<u>\$ 12,218,618</u>
DISBURSEMENTS	<u>\$ 8,977,097</u>	<u>\$ 8,744,119</u>	<u>\$ 9,142,311</u>	<u>\$ 9,400,000</u>	<u>\$ 9,500,000</u>
ENDING BALANCE	<u>\$ 2,887,330</u>	<u>\$ 2,898,247</u>	<u>\$ 2,918,618</u>	<u>\$ 2,818,618</u>	<u>\$ 2,718,618</u>

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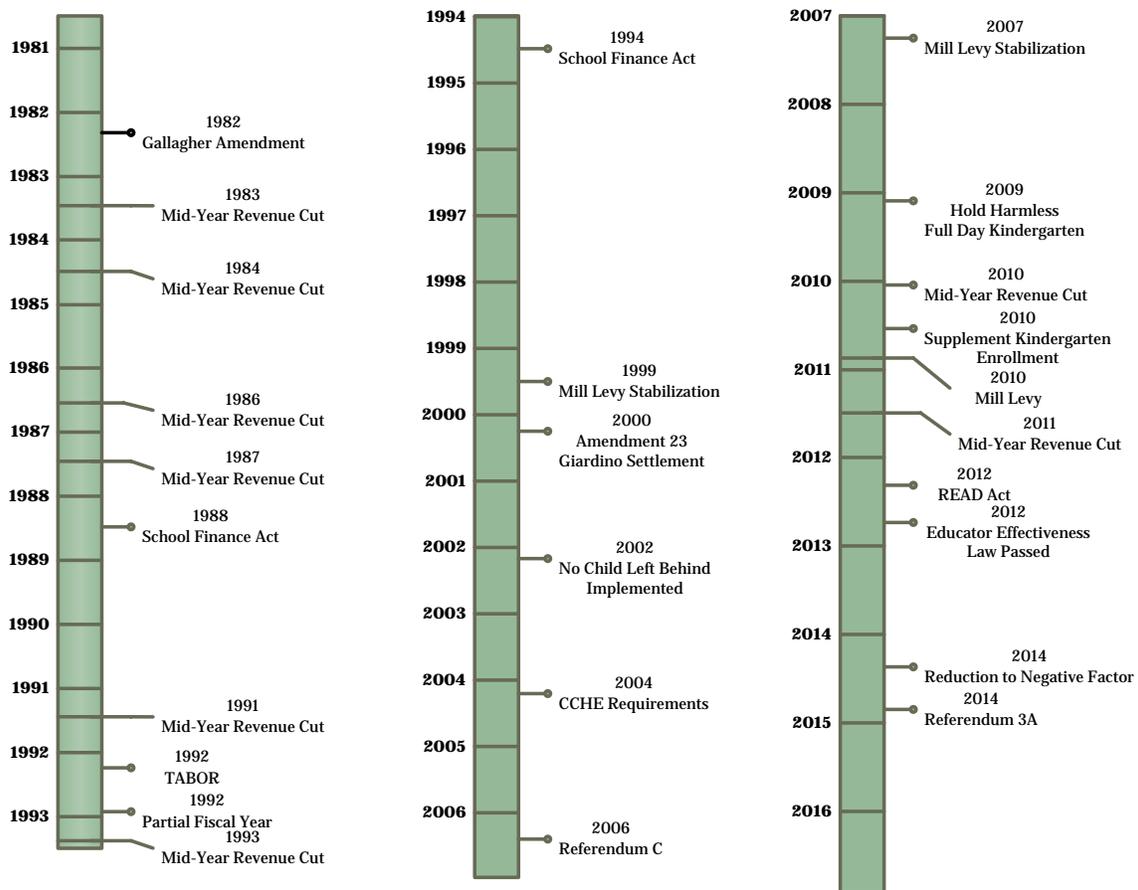
A Generation of Colorado School Finance

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 – 2016

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

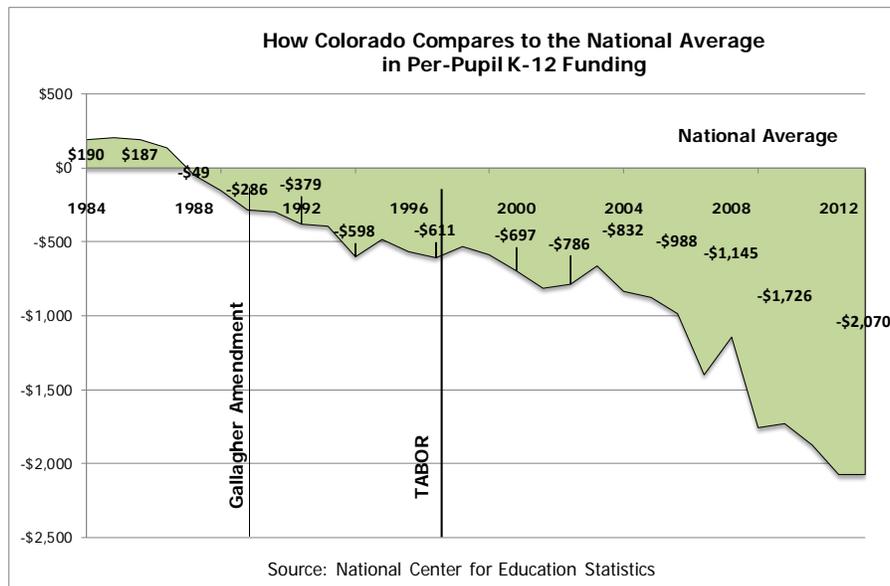


A Generation of Colorado School Finance (continued)

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, the TABOR Amendment of the Colorado Constitution 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. TABOR 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 2015, 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)

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.



Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 2006. 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.

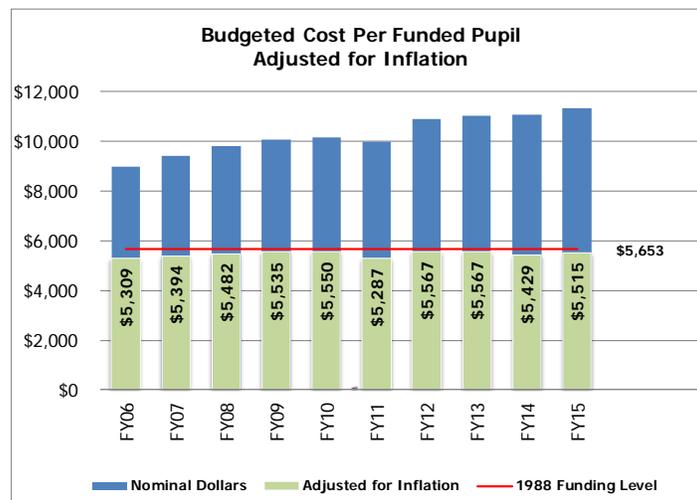
Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. Even with the 1991, 1998, 2002, 2005, and 2010 overrides, FY16 is the first year that the district surpassed 1988 funding levels. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	06-07 FY07	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
Budgeted		26,918	27,165	27,492	27,714	28,137	28,296	28,568	30,110	30,364	30,875
Funded Pupil Count											
* Operating Expenditures (in Thousands)		253,045	266,809	277,267	281,659	281,143	307,839	315,239	333,164	344,199	361,632
* Cost Per Funded Pupil		\$9,401	\$9,822	\$10,085	\$10,163	\$9,992	\$10,879	\$11,035	\$11,065	\$11,336	\$11,713
**CPI -U		200.18	205.77	209.26	210.32	217.07	224.44	227.66	234.09	236.08	236.18
Denver-Boulder Area											
Index (Base/CPI-U)		0.57	0.56	0.55	0.55	0.53	0.51	0.50	0.49	0.49	0.49
Adjusted Cost		5,394	5,482	5,535	5,550	5,287	5,567	5,567	5,429	5,515	5,696

* 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.

Operating Expenses are calculated from the CDE-18 report as the Total Budgeted Expenditures less Internal Service Fund expenditures. In November of 1991, BVSD voters passed a \$7,062,468 referendum. Full year funding of the referendum started in the 92-93 budget. In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum started in the 99-00 budget. In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum started in the 03-04 budget. In November of 2005, BVSD voters passed a transportation mill levy override; current year funding from this override is \$7,227,000. In November of 2010, BVSD voters passed a mill levy override; current year funding from this override is \$34,870,025.

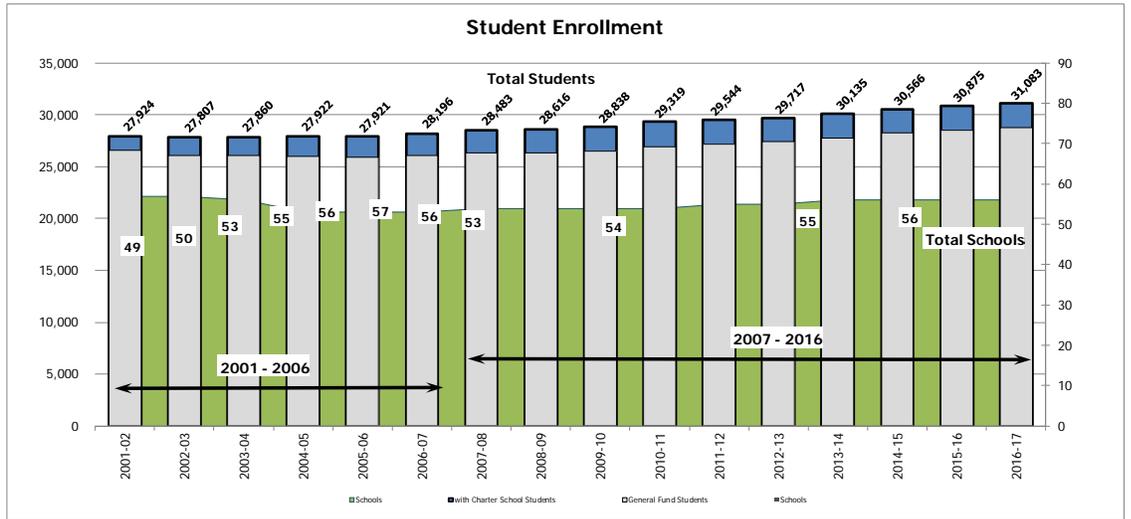


Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.
Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, 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 2017, 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 2011, Boulder Valley School District opened Boulder Universal (BU) that is now part of a new and innovative way to deliver curriculum and instruction through courses taken over the internet.

In 2013, Boulder Valley School District opened Boulder Explore (BE), a student-centered inclusive learning community designed to enrich and support home school education.

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.

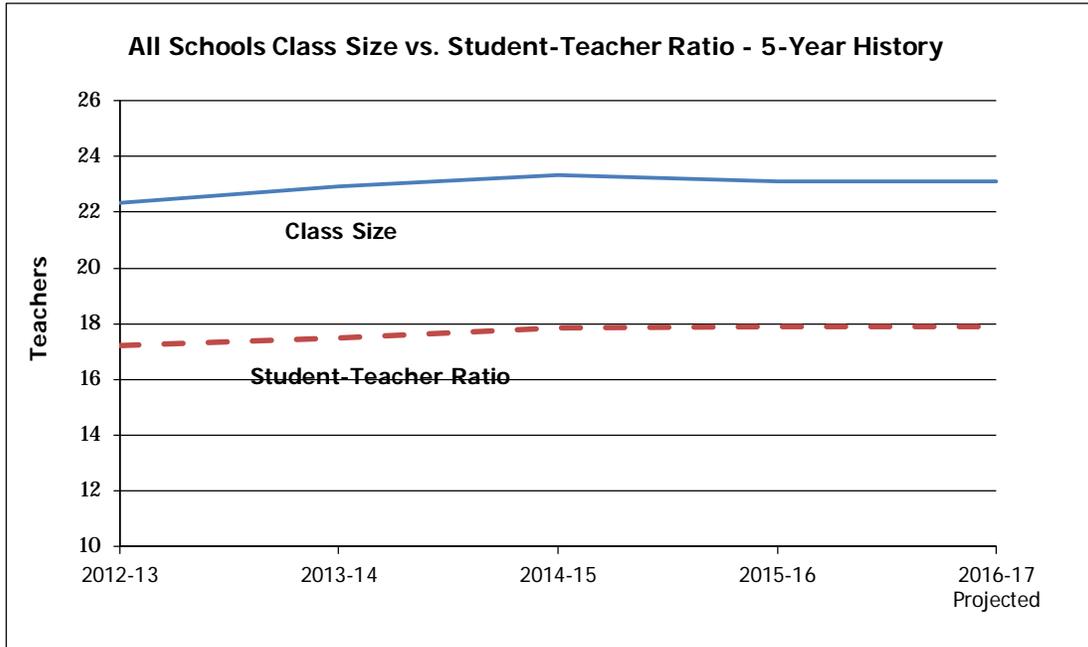
	Oct-12 Actual	Oct-13 Actual	Oct-14 Actual	Oct-15 Submitted	Oct-16 Projected
Student Enrollment					
K-12	29,181	29,585	29,941	30,231	30,464
Pre-K	537	550	625	644	619
Total Enrollment	29,718	30,135	30,566	30,875	31,083

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Submitted	FY 15-16 Projected	FY 16-17 Projected
Student FTE					
Elementary	12,097.3	12,154.2	12,228.9	12,183.8	12,211.3
Middle	6,680.5	6,912.5	7,106.5	7,180.0	7,201.0
Senior	9,458.0	9,581.5	9,709.5	9,932.5	10,106.0
Other	300.5	304.5	353.5	406.0	378.3
Total FTE	28,536.3	28,952.7	29,398.3	29,702.3	29,896.6
Change from Prior Year	218.8	416.4	445.7	304.0	194.3
% change from Prior Year	0.77%	1.46%	1.54%	1.03%	0.65%



All Schools Class Size vs. Student-Teacher Ratio

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u> Projected
Class Size - All Grades	22.33	22.93	23.35	23.12	23.12
Student Teacher Ratio	17.20	17.50	17.83	17.90	17.90



Notes for Class Size:

- Kindergarten FTE adjusted due to 7 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.

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 as a Second Language, 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.



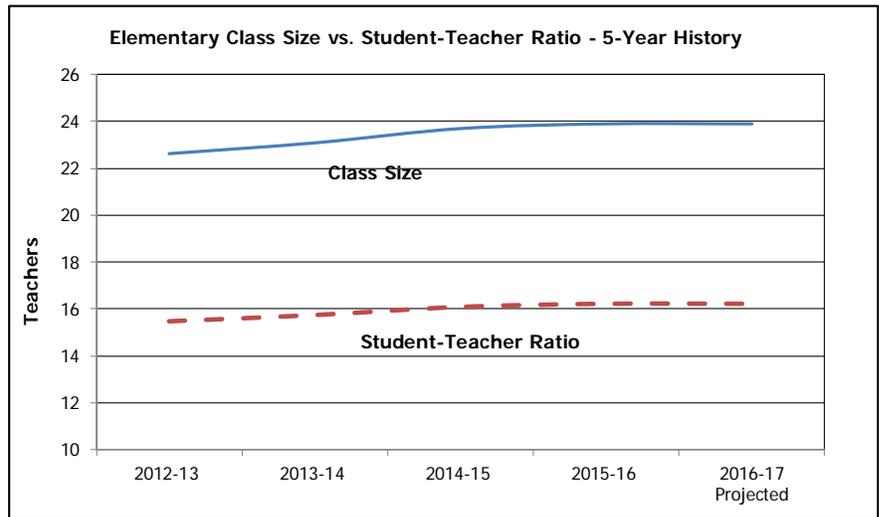
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2012-13	22.62
2013-14	23.08
2014-15	23.69
2015-16	23.89
2016-17 Projected	23.89

Student - Teacher Ratio

2012-13	15.48
2013-14	15.74
2014-15	16.08
2015-16	16.21
2016-17 Projected	16.21



Note: Kindergarten FTE adjusted due to full day program at 7 Elementary schools. As of 2014-15, one additional elementary school was added to full day program. Charters Not Included. Literacy Teachers are not included in Class Size.

In 2012-13 a reorganization of the literacy program occurred that affected the literacy teacher allocations and eliminated the Reading Recovery TOSA positions at the school level. Other targeted resources have translated into additional teachers including:

- 29.60 English as a Second Language teachers
- 35.00 Literacy teachers (includes referendum, LLI and Reading Recovery Teachers)
- 67.50 Special Education teachers
- 4.80 Title I teachers

These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district's class size numbers with the exception of 10.00 FTE English as a Second Language teachers and 8.50 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 87.00 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

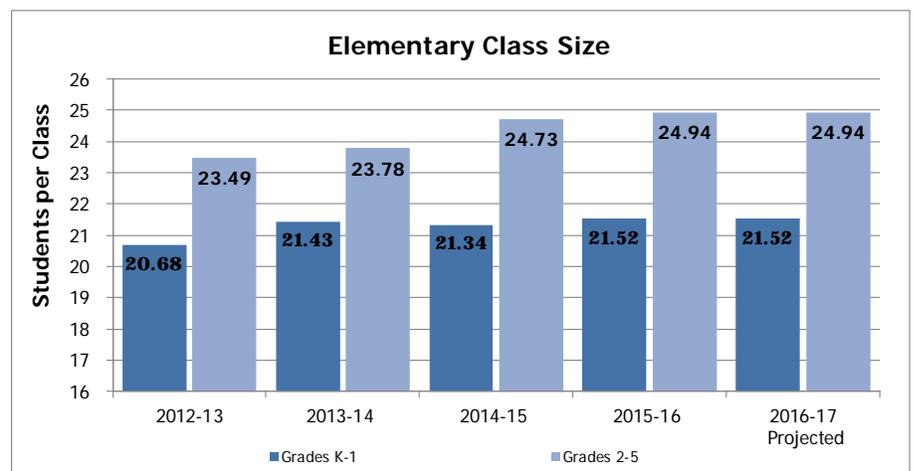
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2012-13	20.68
2013-14	21.43
2014-15	21.34
2015-16	21.52
2016-17 Projected	21.52

Class Size - Grades 2-5

2012-13	23.49
2013-14	23.78
2014-15	24.73
2015-16	24.94
2016-17 Projected	24.94

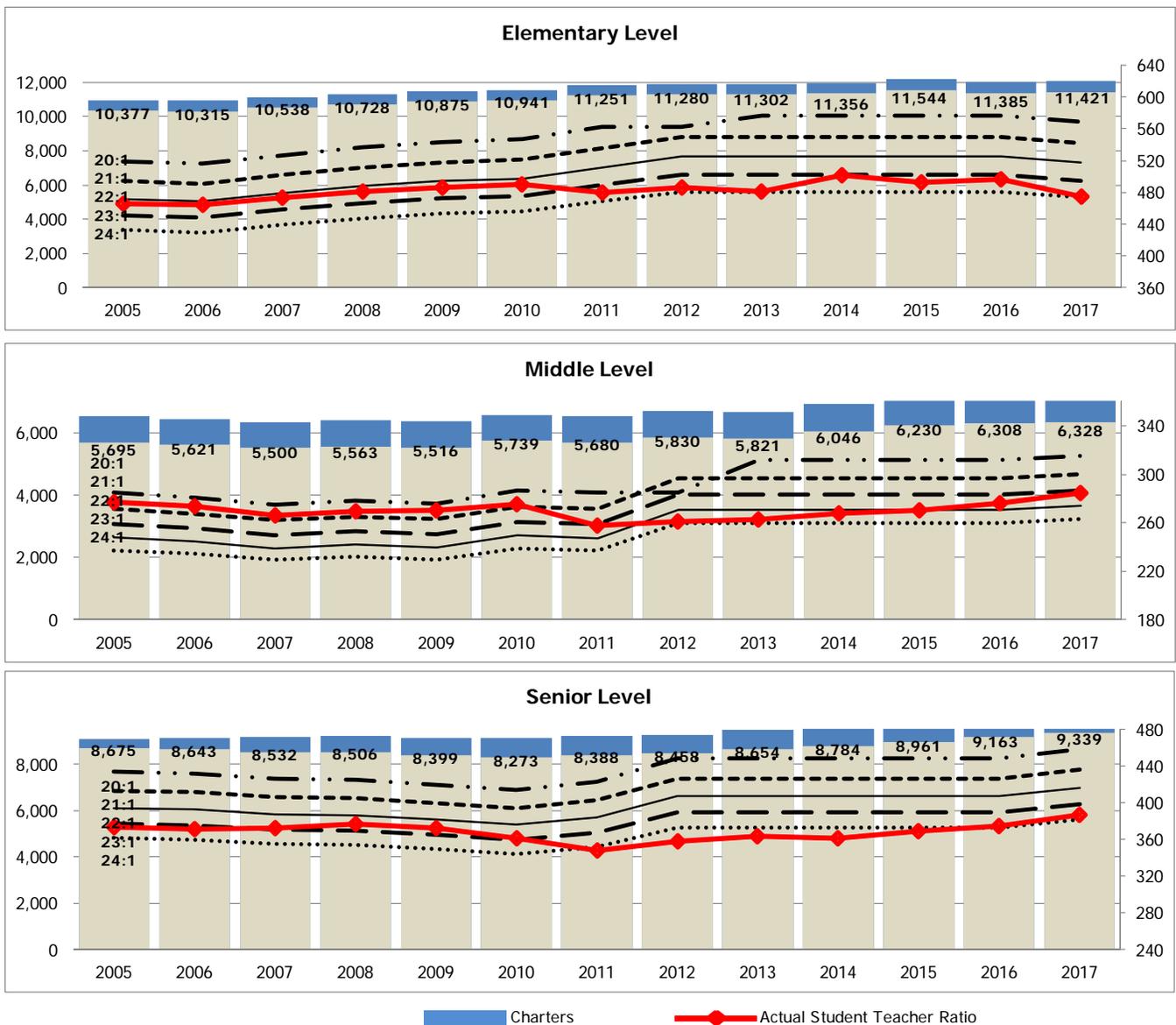




Student-Teacher Ratios

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 90 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. Totals shown in the tables below do not include charter schools.

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.





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.

	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14	TOTAL FTEs 2014-15	TOTAL FTEs 2015-16	PROPOSED FTEs 2016-17
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	6.330	6.330	6.330	6.330	6.330
102 RESERVES - ELEM LEVEL	6.831	2.466	2.457	5.285	11.362
103 IT - ELEM LEVEL	5.662	5.665	5.665	5.003	5.000
119 BEAR CREEK ELEMENTARY	28.113	29.687	29.778	31.372	30.980
120 BIRCH ELEMENTARY	32.351	31.084	33.057	33.902	34.011
124 COLUMBINE ELEMENTARY	45.847	45.378	44.972	46.603	46.135
127 CREST VIEW ELEMENTARY	45.959	46.635	43.839	43.556	43.243
130 DOUGLASS ELEMENTARY	32.903	33.173	32.765	32.933	31.873
131 SANCHEZ ELEMENTARY	39.531	37.934	37.452	38.581	40.595
132 EISENHOWER ELEMENTARY	39.273	38.696	38.273	35.360	33.815
134 EMERALD ELEMENTARY	33.868	32.526	33.694	35.628	35.631
136 FLATIRONS ELEMENTARY	25.396	24.241	22.841	22.731	22.227
138 FOOTHILL ELEMENTARY	42.756	43.650	39.696	42.285	43.042
141 GOLD HILL ELEMENTARY	3.404	3.471	3.442	3.443	3.440
144 HEATHERWOOD ELEMENTARY	30.951	33.249	31.873	31.570	31.699
147 JAMESTOWN ELEMENTARY	3.467	3.364	3.377	3.237	3.238
150 KOHL ELEMENTARY	39.423	39.622	38.756	37.897	36.062
153 LAFAYETTE ELEMENTARY	52.035	48.242	46.511	45.805	45.774
154 RYAN ELEMENTARY	36.307	36.020	34.803	34.283	36.632
156 FIRESIDE ELEMENTARY	34.254	34.789	35.235	34.438	32.691
157 LOUISVILLE ELEMENTARY	43.925	45.048	46.556	44.911	44.929
158 COAL CREEK ELEMENTARY	31.281	30.766	30.027	30.025	29.408
161 BCSIS	23.011	22.980	22.603	23.561	23.559
164 CREEKSIDE ELEMENTARY	36.407	33.945	33.294	31.614	29.453
166 MESA ELEMENTARY	29.491	26.822	25.450	24.027	22.543
169 NEDERLAND ELEMENTARY	25.258	27.170	27.131	25.507	25.133
180 PIONEER ELEMENTARY	41.565	43.063	44.844	43.603	43.264
185 SUPERIOR ELEMENTARY	37.541	38.999	34.658	32.066	30.873
190 UNIVERSITY HILL ELEM	40.486	40.189	40.524	40.138	39.894
192 HIGH PEAKS ELEMENTARY	21.567	21.352	21.784	21.787	22.177
193 COMMUNITY MONTESSORI	22.777	22.215	22.237	22.380	22.094
196 WHITTIER ELEMENTARY	37.034	36.503	36.402	36.079	37.375
ELEMENTARY SCHOOLS TOTAL	975.004	965.274	950.326	945.940	944.482
201 CURR DEPT - MIDDLE LEVEL	13.106	14.133	13.106	13.106	13.106
202 RESERVES - MIDDLE LEVEL	4.760	2.164	1.923	1.629	4.289
203 IT - MIDDLE LEVEL	4.662	4.668	4.668	4.003	4.000
225 BROOMFIELD HEIGHTS MIDDLE	49.056	47.505	47.271	47.535	47.537
230 MANHATTAN MIDDLE	47.000	49.438	50.967	46.059	44.208
240 CASEY MIDDLE	51.980	51.921	52.789	51.964	53.703
250 CENTENNIAL MIDDLE	42.963	45.337	46.102	46.177	46.778
252 ANGEVINE MIDDLE	56.267	58.159	58.323	62.797	63.045
254 LOUISVILLE MIDDLE	47.415	47.591	48.132	47.142	47.642
260 PLATT MIDDLE	37.495	37.188	42.428	45.191	48.877
270 SOUTHERN HILLS MIDDLE	43.537	42.393	40.617	41.517	41.515
MIDDLE SCHOOLS TOTAL	398.241	400.497	406.326	407.120	414.700



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	PROPOSED FTEs
	2012-13	2013-14	2014-15	2015-16	2016-17
GENERAL OPERATING FUND (continued)					
301 CURR DEPT - SENIOR LEVEL	7.225	7.225	7.225	7.225	7.225
302 RESERVES - SENIOR LEVEL	10.963	12.579	6.404	7.141	11.838
303 IT - HIGH SCHOOL LEVEL	4.676	4.667	4.667	3.994	4.000
310 BOULDER HIGH	123.107	127.786	131.699	134.846	136.300
315 BROOMFIELD HIGH	95.497	99.417	101.623	110.071	107.107
320 CENTAURUS HIGH	87.877	86.625	86.122	90.832	91.243
330 FAIRVIEW HIGH	136.673	139.487	136.552	142.349	141.069
350 NEW VISTA HIGH	27.226	26.019	25.654	26.154	25.750
360 MONARCH HIGH	109.470	107.252	107.765	110.859	110.649
SENIOR HIGH SCHOOLS TOTAL	602.714	611.057	607.711	633.471	635.181
440 ARAPAHOE RIDGE HIGH	28.031	24.954	22.011	20.816	20.619
461 BOULDER UNIVERSAL	4.577	8.969	8.912	9.427	8.730
490 TECHNICAL ED CENTER	30.135	23.207	31.520	32.000	30.898
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	62.743	57.130	62.443	62.243	60.247
502 MONARCH K-8	60.662	63.384	63.018	66.491	65.685
503 NEDERLAND MIDDLE/SENIOR	38.021	37.652	38.041	39.016	37.946
505 ASPEN CREEK K-8	76.500	75.364	75.456	75.601	74.242
506 ELDORADO K-8	68.582	71.571	70.502	68.758	66.163
507 HALCYON	5.375	5.412	4.412	4.412	4.412
508 BOULDER EXPLORE	-	0.600	-	-	-
509 ERIE K-8	-	-	-	-	0.500
590 SUMMER SCHOOL	-	-	-	0.500	0.500
595 ALTERNATIVE LEARNING OPTIONS	7.373	3.050	2.000	2.100	2.100
COMBINATION SCHOOLS TOTAL	256.513	257.033	253.429	256.878	251.548
602 SUPERINTENDENT'S OFFICE	2.600	3.350	2.800	3.800	3.800
603 DEPUTY SUPERINTENDENT	2.000	0.750	2.000	-	-
604 LEGAL COUNSEL OFFICE	2.200	2.200	2.300	2.400	2.400
605 CURRICULUM, ASSESSMENT & INSTRUCTION	2.500	2.500	3.200	4.000	4.000
606 BUSINESS SERVICES DIVISION	-	-	9.750	10.000	10.000
607 STRATEGIC INITIATIVES	-	-	-	3.000	3.000
608 PLANNING & ASSESSMENT	11.800	11.800	6.000	6.000	6.000
610 PRESCHOOL	0.471	0.471	0.804	0.803	0.804
611 SPECIAL EDUCATION	118.828	116.172	125.887	130.888	145.616
613 STUDENT SUCCESS	-	0.850	2.000	3.000	3.000
614 INSTITUTIONAL EQUITY	2.752	2.752	2.752	1.752	1.752
616 LANGUAGE, CULTURE & EQUITY	4.200	4.000	3.000	4.500	5.000
617 ELEMENTARY ED ADMIN	4.500	3.500	3.250	4.250	4.250
618 MIDDLE LEVEL ED ADMIN	-	1.000	1.000	1.000	1.000
619 SECONDARY ED ADMIN	3.696	2.000	1.750	2.300	2.300
625 ONLINE EDUCATION	1.000	1.500	1.600	1.600	1.600
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
630 HEALTH	0.250	0.250	-	-	-
631 ART	0.250	0.250	0.500	0.500	0.500
632 MUSIC	0.250	0.250	0.500	0.500	0.500
633 HEALTH/PHYSICAL EDUCATION	0.250	0.250	-	-	-
634 LITERACY	7.500	10.300	8.300	9.500	9.500
635 DISTRICT-WIDE INSTRUCTION	2.572	5.022	5.142	6.142	5.542
636 MATHEMATICS	0.490	1.490	0.840	1.240	1.240
637 SCIENCE	2.500	2.500	2.500	2.500	2.500
640 OPERATIONAL SERVICES	3.250	3.250	3.250	4.225	4.225
642 MAINTENANCE & OPERATIONS	53.750	52.750	52.750	53.000	53.000
643 ENVIRONMENTAL SERVICES	18.700	15.450	17.700	17.200	22.450
668 COMMUNICATION SERVICES	4.000	3.800	3.800	3.800	3.800
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



Authorized FTE History Summary – All Funds (continued)

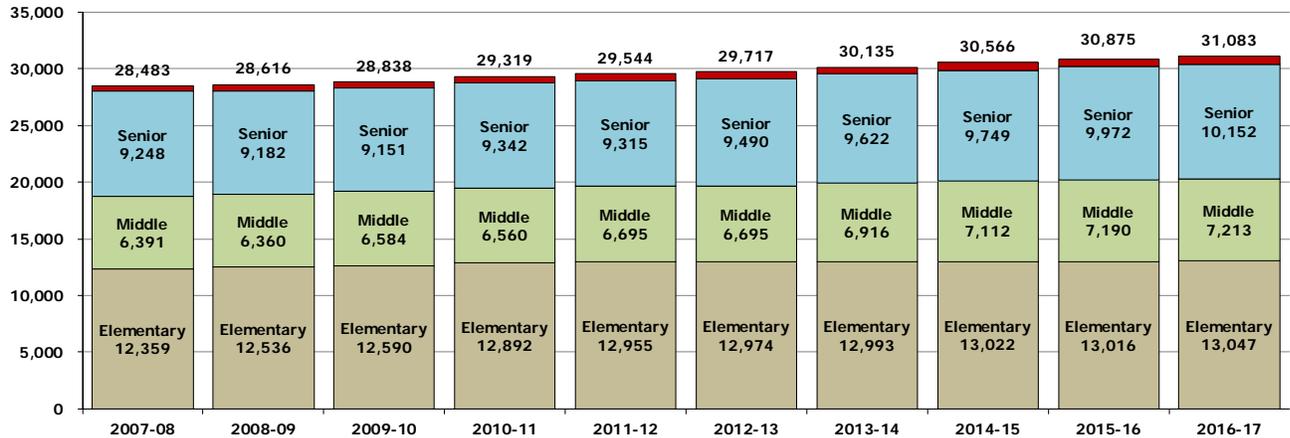
	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14	TOTAL FTEs 2014-15	TOTAL FTEs 2015-16	PROPOSED FTEs 2016-17
GENERAL OPERATING FUND (continued)					
686 PROFESSIONAL LEARNING	-	-	-	3.000	3.000
687 HUMAN RESOURCES	18.500	17.690	19.690	18.690	18.690
688 BUDGET SERVICES	8.750	10.250	7.000	7.000	7.250
689 INFORMATION TECHNOLOGY	36.900	37.400	38.148	40.400	40.400
690 FINANCE & ACCOUNTING	16.050	15.850	15.350	15.350	14.350
695 PURCHASING	4.000	3.000	3.000	5.000	5.000
698 HEALTH SERVICES	16.500	16.500	16.362	15.362	15.362
CENTRALIZED SERVICES TOTAL	352.159	350.247	364.075	383.852	402.981
791 MATERIALS MANAGEMENT	7.950	9.000	9.000	9.000	9.000
792 PRINT SHOP	3.750	3.750	2.950	2.950	2.950
793 TELECOMMUNICATIONS	1.000	1.000	1.000	1.000	1.000
SERVICE CENTERS TOTAL	12.700	13.750	12.950	12.950	12.950
809 DISTRICT ALLOCATIONS	2.293	9.813	1.813	1.813	1.813
DISTRICT-WIDE COSTS TOTAL	2.293	9.813	1.813	1.813	1.813
925 SUMMIT CHARTER	0.500	0.100	0.300	0.500	1.750
932 BOULDER PREP CHARTER	1.000	1.000	1.000	1.000	1.000
954 JUSTICE HIGH CHARTER	1.000	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	4.312	4.587	4.587	-	-
971 EDUCATION CENTER BUILDING	4.000	4.000	2.000	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	2.900	3.500	2.000
OTHER OPERATIONAL UNITS TOTAL	10.812	10.687	11.787	10.000	9.750
TOTAL GENERAL OPERATING FUND	2,673.179	2,675.488	2,670.860	2,714.267	2,733.652
OTHER FUNDS					
15 TECHNOLOGY FUND	-	-	1.000	0.400	-
16 ATHLETIC FUND	1.000	1.100	0.500	0.700	0.700
17 PRESCHOOL FUND	67.221	80.837	74.975	74.225	75.557
18 RISK MANAGEMENT FUND	2.050	2.150	2.050	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	87.430	93.256	95.785	97.505	98.717
21 FOOD SERVICES FUND	89.659	96.598	101.862	94.581	99.264
22 GRANTS FUND	129.147	123.730	121.818	124.627	109.487
23 TUITION-BASE PRESCHOOL PROGRAM	10.664	10.405	-	-	-
25 TRANSPORTATION FUND	275.500	273.000	274.000	274.000	274.000
29 COLORADO PRESCHOOL PROGRAM	13.737	12.400	14.525	15.983	14.651
42 2014 BUILDING FUND	-	-	12.000	16.750	16.500
43 CAPITAL RESERVE FUND	10.600	10.500	9.700	-	-
66 HEALTH INSURANCE FUND	1.550	1.550	1.950	1.950	1.450
67 DENTAL INSURANCE FUND	0.350	0.350	0.450	0.450	0.350
TOTAL OTHER FUNDS	688.908	705.876	710.615	703.221	692.725
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND	234.595	228.588	229.378	225.700	231.327
TOTAL CHARTER SCHOOL FUND	234.595	228.588	229.378	225.700	231.327
TOTAL BUDGETED FTE ALL FUNDS	3,596.682	3,609.952	3,610.853	3,643.188	3,657.704



Enrollment Projections

Summary

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. 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.



GRADE LEVEL	Funded Headcount										
	2011	2012	Audited 2013	2014	2015	Unaudited 2016	Budgeted 2017	2018	Projected 2019	2020	
ELEMENTARY											
	K	2,029	2,113	2,017	2,021	1,969	1,964	1,934	2,004	2,003	1,943
	1	2,139	2,108	2,188	2,136	2,157	2,120	2,106	2,084	2,145	2,156
	2	2,187	2,152	2,129	2,212	2,183	2,208	2,165	2,159	2,129	2,196
	3	2,153	2,195	2,190	2,157	2,265	2,218	2,259	2,218	2,205	2,172
	4	2,200	2,200	2,255	2,224	2,205	2,294	2,265	2,306	2,261	2,248
	5	2,184	2,187	2,195	2,267	2,269	2,232	2,341	2,313	2,349	2,305
ELEMENTARY TOTAL		12,892	12,955	12,974	13,017	13,048	13,036	13,070	13,084	13,092	13,020
MIDDLE SCHOOL											
	6	2,114	2,250	2,275	2,319	2,398	2,374	2,348	2,468	2,433	2,485
	7	2,310	2,113	2,286	2,314	2,372	2,423	2,421	2,396	2,510	2,468
	8	2,136	2,332	2,134	2,290	2,352	2,400	2,451	2,454	2,421	2,540
MIDDLE SCHOOL TOTAL		6,560	6,695	6,695	6,923	7,122	7,197	7,220	7,318	7,364	7,493
HIGH SCHOOL											
	9	2,394	2,253	2,469	2,352	2,525	2,557	2,618	2,672	2,670	2,657
	10	2,251	2,404	2,281	2,518	2,384	2,529	2,591	2,659	2,705	2,712
	11	2,300	2,268	2,391	2,290	2,518	2,358	2,531	2,601	2,661	2,717
	12	2,397	2,390	2,349	2,462	2,322	2,528	2,412	2,588	2,652	2,710
HIGH SCHOOL TOTAL		9,342	9,315	9,490	9,622	9,749	9,972	10,152	10,520	10,688	10,796
OTHER (Contracted Ed, CPP & SPED Pre-K)		525	579	558	573	647	670	641	655	670	686
GRAND TOTAL		29,319	29,544	29,717	30,135	30,566	30,875	31,083	31,577	31,814	31,995

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Appendix A: Budget Fact Sheet

	Proposed 2015-16	Revised 2015-16	Proposed 2016-17
Mill Levy (mills)			
Abatements	0.311	0.311	0.400
Election	12.285	11.348	11.517
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	37.619	36.682	36.940
Bond Redemption	7.546	7.885	8.850
Transportation	1.351	1.247	1.241
Total Mill Levy:	46.516	45.814	47.031
Assessed Valuation	\$ 5,404,610,577	\$ 5,852,367,168	\$ 5,881,629,004
Enrollment (heads)			
K-12 Enrollment	30,212	30,101	30,334
Pre-K Enrollment	384	644	619
Online Enrollment	41	130	130
Total Enrollment:	30,637	30,875	31,083
Funded Pupil Count (FTE)			
Elementary	12,137.3	12,212.0	12,232.8
Middle	7,179.0	7,180.0	7,201.0
Senior	10,059.0	9,932.5	10,143.3
Preschool	312.0	377.8	319.5
Total Student FTE:	29,687.3	29,702.3	29,896.6
General Fund	26,984.6	27,033.2	27,161.4
Charter Fund	2,263.7	2,201.1	2,285.7
Preschool Fund	312.0	338.0	319.5
Online FTE	127.0	130.0	130.0
Total Student FTE:	29,687.3	29,702.3	29,896.6
Averaged Funded Pupil Count	29,687.3	29,702.3	29,896.6
Revenues (dollars)			
Adjusted Per Pupil Revenue:	\$ 7,201	\$ 7,204	\$ 7,351
Adjust: School Finance Act Rescission	2	2	2
Per Pupil Revenue (PPR):	\$ 7,203	\$ 7,206	\$ 7,353



Appendix A: Budget Fact Sheet (continued)

	Proposed 2015-16	Revised 2015-16	Proposed 2016-17
Total Program Funding (dollars)			
Property Taxes *	\$ 135,245,447	\$ 146,449,631	\$ 150,824,517
Specific Ownership Taxes	7,100,966	7,146,138	7,360,522
State Equalization	71,431,834	60,379,600	61,584,868
Total Program Funding:	\$ 213,778,247	\$ 213,975,369	\$ 219,769,907
Benefits (percentage)			
PERA**	19.15%	19.15%	19.65%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.205%	0.205%	0.205%
Subtotal % of Salary:	20.81%	20.81%	21.31%
Employer Contribution (annual)			
Health Insurance	\$6,252	\$6,252	\$6,252
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	\$6,866
Sub Rates (dollars)			
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full
Sub Rates Per Day w/ benefits	\$65.79 half - \$113.04 full	\$65.79 half - \$113.04 full	\$66.72 half - \$114.63 full
Curriculum Rate (dollars)	\$30.97/hour	\$30.97/hour	\$30.97/hour
Grants (percentage)			
Indirect Cost Rate	6.28%	6.29%	6.62%
Mileage Rate (dollars)	\$ 0.575/mile	\$0.540/mile	\$0.540/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, 1986-2019

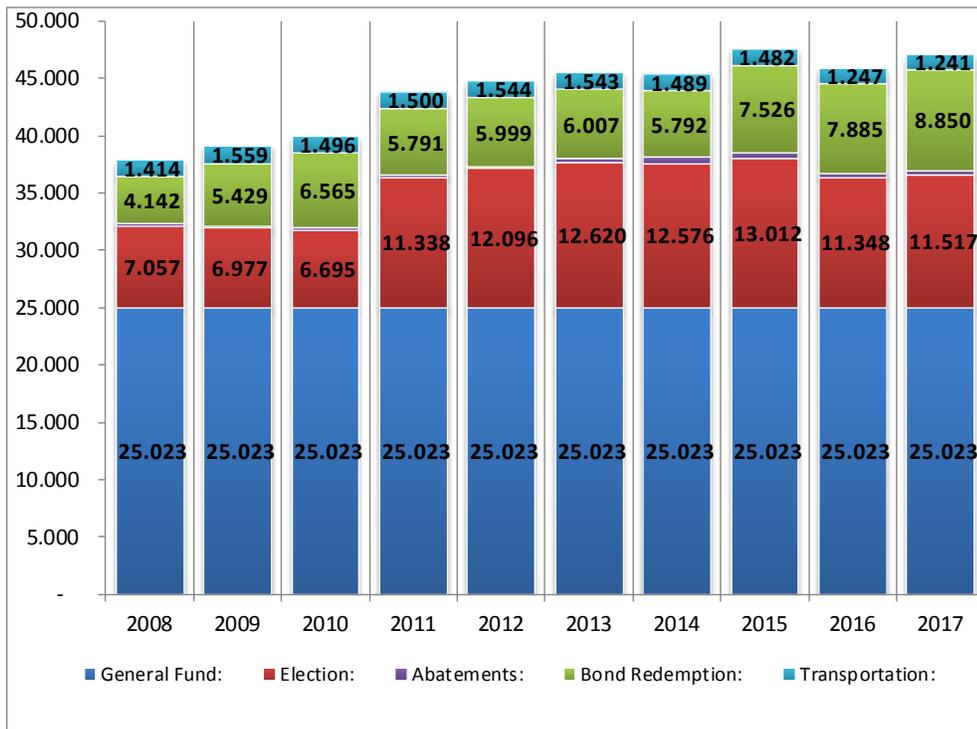
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	43.838
2012	37.300	5.999	1.544	N/A	N/A	N/A	44.843
2013	37.997	6.007	1.543	N/A	N/A	N/A	45.547
2014	38.091	5.792	1.489	N/A	N/A	N/A	45.372
2015	38.561	7.526	1.482	N/A	N/A	N/A	47.569
2016	36.682	7.885	1.247	N/A	N/A	N/A	45.814
2017*	36.940	8.850	1.241	N/A	N/A	N/A	47.031
2018*	36.759	8.900	1.197	N/A	N/A	N/A	46.856
2019*	35.991	8.950	1.191	N/A	N/A	N/A	46.132

*Estimated



Appendix C: Boulder Valley School District - Total Mill Levy

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Bond Redemption:	4.142	5.429	6.565	5.791	5.999	6.007	5.792	7.526	7.885	8.850
Transportation:	1.414	1.559	1.496	1.500	1.544	1.543	1.489	1.482	1.247	1.241
Abatements:	0.229	0.125	0.220	0.186	0.181	0.354	0.492	0.526	0.311	0.400
Election:	7.057	6.977	6.695	11.338	12.096	12.620	12.576	13.012	11.348	11.517
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Total Mill Levy:	37.865	39.113	39.999	43.838	44.843	45.547	45.372	47.569	45.814	47.031



Notes:

- Total 2016 assessed valuation for the 2016-17 fiscal year is estimated at \$5,881,629,004
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction 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, 1990-2019

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	41,734,787,676
2017*	5,881,629,004	0.50%	47.031	42,060,508,126
2018*	6,087,486,019	3.50%	46.856	42,388,770,671
2019*	6,117,923,449	0.50%	46.132	42,388,770,671

*Estimated values



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	2012-13		2013-14		2014-15		2015-16		2016-17		Change from 2015-16 to 2016-17
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		
	Mill Levy	Per \$100,000									
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	\$ -
Budget Elections	12.620	100.46	12.576	100.10	13.012	103.58	11.348	90.33	11.517	91.68	1.35
Abatements & Refunds	0.354	2.82	0.492	3.92	0.526	4.19	0.311	2.48	0.4	3.18	0.71
Bond Redemption Fund	6.007	47.82	5.792	46.10	7.526	59.91	7.885	62.76	8.85	70.45	7.68
Transportation Fund	1.543	12.28	1.489	11.85	1.482	11.80	1.247	9.93	1.241	9.88	(0.05)
TOTAL	45.547	\$ 362.55	45.372	\$ 361.16	47.569	\$ 378.65	45.814	\$ 364.68	47.031	\$ 374.37	\$ 9.69

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
2005	2006	156,558,031	155,286,194	99.19%	197,766	155,483,960	99.31%
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**	234,373,297	230,424,752	98.32%	102,815	230,527,567	98.36%

* Collections through July 31, 2015

**Estimated collections through July 31, 2016

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)
2006	283,644	13,550	47,770	26,741.0	4.009%
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%

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

**** Colorado Department of Labor

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



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%	29,398.3	29,398.3	1.54%	445.6
2015-16	\$7,204	30,875	1,158	3.90%	29,702.3			
2016-17	\$7,351	31,083	948	3.15%	29,896.6			

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, 2015 and 9 Years Ago
 (Unaudited)

Taxpayer	2015			2006		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	100,390,375	2.04%	1	64,779,480	1.56%
Flatiron Property Holding LLC	2	49,797,210	1.01%	10	13,192,940	0.32%
IBM Corporation	3	46,827,251	0.95%	5	29,541,870	0.71%
Oracle Corporation	4	42,589,200	0.86%			
FSP Corp (380, 385 & 390 Interlocken)	5	34,800,000	0.71%			
Level 3 Communications	6	31,745,099	0.64%	4	31,253,737	0.75%
Qwest Corporation	7	30,413,500	0.62%	6	27,575,700	0.66%
Ball Corporation	8	29,849,479	0.61%			
Macerich Twenty Ninth Street LLC	9	26,330,477	0.53%			
Flatiron Investments LP	10	18,423,874	0.37%			
Flatiron Holding LLC				2	45,037,420	1.08%
Roche Colorado Corporation				3	31,664,380	0.76%
Sun Microsystems				7	16,981,740	0.41%
DDR Flatirons LLC				8	14,214,820	0.34%
Storage Technology Corporation				9	13,289,280	0.32%
Subtotal		411,166,465	8.35%		287,531,367	6.91%
Remaining Assessed Valuation		4,515,851,077	91.65%		3,866,854,496	93.07%
Total Assessed Valuation		<u>\$ 4,927,017,542</u>	<u>100.00%</u>		<u>\$ 4,154,385,863</u>	<u>100.00%</u>

Source: Boulder County and Broomfield County Assessors' Office



Appendix J: Principal Employers

January 1, 2015 and 9 Years Ago
(Unaudited)

Employer	2015			2006		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	7,755	3.67%	1	7,500	4.61%
Boulder Valley School District	2	4,412	2.09%	3	4,200	2.58%
St. Vrain Valley School District	3	3,500	1.66%			
International Business Machines	4	2,800	1.33%	4	4,200	2.58%
Ball Aerospace	5	2,800	1.33%	5	3,100	1.90%
Level 3 Communications	6	2,600	1.23%	6	2,000	1.23%
Boulder Community Hospital	7	2,350	1.11%			
Boulder County	8	1,923	0.91%			
Oracle Corporation	9	1,900	0.90%			
SCL Health System	10	1,900	0.90%			
Covidien						
Sun Microsystems, Inc.				2	4,700	2.89%
Walmart				7	1,340	0.82%
Seagate				8	1,300	0.80%
Safeway				9	1,245	0.76%
Valleylab Inc.				10	1,100	0.68%
Subtotal		31,940	15.13%		30,685	18.85%
Other Employers		179,249	84.87%		132,117	81.15%
Total		211,189	100.00%		162,802	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, 2015

(Unaudited)

	<u>Outstanding General Obligation Debt</u>	<u>Percentage Applicable to the District (2)</u>	<u>Amount of Outstanding Debt Applicable to the District</u>
Overlapping Debt			
Berthoud Fire Protection District	595,000	100.00%	595,000
Boulder Central Area General Improvement District	10,315,000	100.00%	10,315,000
City of Boulder	85,190,000	100.00%	85,190,000
City of Lafayette	4,265,000	100.00%	4,265,000
City of Louisville	3,235,000	100.00%	3,235,000
Colorado Tech Center Metropolitan District	14,318,740	100.00%	14,318,740
East Boulder County Water District	1,005,000	100.00%	1,005,000
Hoover Hill Water and Sanitation District	67,196	100.00%	67,196
Indian Peaks Fire	82,728	100.00%	82,728
Interlocken Consolidated Metropolitan District	92,885,000	100.00%	92,885,000
Lafayette City Center General Improvement District	295,000	100.00%	295,000
Lafayette Corp Campus General Improvement District	2,245,000	100.00%	2,245,000
Lafayette Tech Center General Improvement District	1,860,000	100.00%	1,860,000
North Metro Fire Rescue District	20,995,000	20.88%	4,383,756
Nederland Community Library District	1,709,762	100.00%	1,709,762
Nederland Fire Protection District	560,000	100.00%	560,000
Northern Colorado Water Conservancy District	4,124,069	41.05%	1,692,930
Pine Brook Water District	4,140,000	100.00%	4,140,000
Rocky Mountain Fire	7,830,000	100.00%	7,830,000
Superior/McCaslin Interchange District	3,490,000	100.00%	3,490,000
Superior Metropolitan District #2	2,420,000	100.00%	2,420,000
Superior Metropolitan District #3	1,151,000	100.00%	1,151,000
Town of Erie	19,755,000	1.96%	387,198
Town of Nederland	795,000	100.00%	795,000
Subtotal Overlapping Debt			<u>244,918,310</u>
School District Direct Debt (1)			<u>574,125,000</u>
Total Direct and Overlapping Debt			<u>\$ 819,043,310</u>

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

Notes:

(1) Balance as of June 30, 2015

(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 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				
	\$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 as they become due in accordance with the debt schedule identified above.



Appendix M: School District Comparisons

Revenue (Budget)

2014-15 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	14,799.8	0.0	115,042,031.9	(\$14,917,613)	\$100,124,419	\$1,289,739,756	\$25.353	\$32,698,772	\$2,584,833	\$64,840,813	\$28,813,581
	Per Pupil			7,773	(\$1,008)	6,765.3	87,145.8		2,209.4	174.7	4,381.2	1,946.9
St. Vrain Valley RE-1J	Total	28,740.5	0.0	226,581,269.7	(\$29,381,016)	\$197,200,254	\$2,388,961,051	\$24.995	\$59,712,081	\$3,882,507	\$133,605,666	\$31,300,000
	Per Pupil			7,884	(\$1,022)	6,861.4	83,121.8		2,077.6	135.1	4,648.7	1,089.1
Poudre R 1	Total	27,438.8	154.5	221,465,954.5	(\$28,717,708)	\$182,896,286	\$2,475,338,421	\$27.000	\$66,834,137	\$5,303,661	\$120,610,448	\$35,012,147
	Per Pupil			7,654	(\$992)	6,665.6	85,548.2		2,309.8	183.3	4,168.3	1,276.0
Boulder Valley RE-2J	Total	29,398.4	121.0	234,494,200.0	(30,407,093.5)	203,863,205.0	4,927,017,542.0	25.023	124,585,884.0	6,402,708.0	72,874,613.0	63,991,889.0
	Per Pupil			7,976.5	(1,034.3)	6,942.1	167,595.3		4,193.7	234.5	2,513.9	1,876.4
Colorado Springs 11	Total	27,573.8	228.0	239,954,157.5	(\$31,115,092)	\$191,106,248	\$2,323,985,180	\$24.026	\$55,836,068	\$5,876,996	\$147,126,002	\$30,398,822
	Per Pupil			7,964	(\$1,033)	6,930.7	77,130.1		1,853.1	195.1	4,882.9	1,102.5
Adams-Arapahoe 28J	Total	38,987.0	0.0	334,380,595.6	(\$43,359,461)	\$286,515,220	\$1,788,788,003	\$26.010	\$46,526,376	\$3,410,928	\$241,083,831	\$37,339,028
	Per Pupil			8,577	(\$1,112)	7,349.0	45,881.7		1,193.4	87.5	6,183.7	957.7
Northglenn-Thornton 12	Total	36,918.3	0.0	324,511,682.5	(\$42,079,749)	\$253,191,874	\$1,790,793,504	\$27.000	\$48,351,425	\$3,696,943	\$230,383,566	\$35,400,000
	Per Pupil			7,880	(\$1,022)	6,858.2	43,485.0		1,174.1	89.8	5,594.3	958.9
Cherry Creek 5	Total	51,432.7	0.0	412,625,611.8	(\$53,505,569)	\$359,120,043	\$4,421,490,351	\$25.712	\$113,685,360	\$8,713,196	\$236,721,487	\$84,604,511
	Per Pupil			8,023	(\$1,040)	6,982.3	85,966.5		2,210.4	169.4	4,602.5	1,645.0
Douglas County RE-1	Total	63,037.2	2,774.5	492,344,955.3	(\$63,842,855)	\$426,353,110	\$4,805,044,445	\$25.440	\$122,240,331	\$10,637,035	\$295,624,735	\$33,713,000
	Per Pupil			7,810	(\$1,013)	6,763.5	76,225.5		1,939.2	168.7	4,689.7	534.8
Denver County 1	Total	84,044.2	139.0	710,242,434.5	(\$92,097,835)	\$618,144,600	\$10,517,386,669	\$25.541	\$268,624,573	\$17,888,207	\$331,631,820	\$125,850,986
	Per Pupil			8,451	(\$1,096)	7,355.0	125,141.1		3,196.2	212.8	3,945.9	1,497.4
Jefferson R-1	Total	81,130.3	350.0	638,539,148.2	(\$82,799,999)	\$555,739,149	\$7,061,669,961	\$26.252	\$185,382,960	\$14,583,302	\$355,772,887	\$113,302,585
	Per Pupil			7,871	(\$1,021)	6,850.0	87,041.1		2,285.0	179.8	4,385.2	1,396.6
Peer Group	Total	483,501.0	3,767.0	\$3,950,182,042	(\$512,223,990)	\$3,374,254,407	\$43,790,214,883	\$25.668	\$1,124,477,967	\$82,980,315	\$2,230,275,869	\$619,726,549
	Per Pupil			8,170.0	(135,976.6)	6,978.8	90,569.0		2,325.7	171.6	4,612.8	1,645,514.6
State of Colorado	Total	831,059.3	14,665.0	6,813,483,425.8	(880,158,989.5)	\$5,933,324,436	89,507,044,252.0		1,837,512,869.7	145,319,037.1	3,950,492,529.5	808,343,636.0
	Per Pupil		(Included in FPC)	8,068	(1,042)	7,025.6	105,984.7		2,175.8	172.1	4,677.8	

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 2014-15 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2015-16 is also presented in the page following 2013-14 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)

2014-15 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,799.8	\$ 84,067,805 53.1%	\$ 10,208,609 6.4%	\$ 13,160,287 8.3%	\$ 43,836,325 27.7%	\$ 7,040,140 4.4%	\$ 158,313,165 100.0%	\$ 10,697
St. Vrain Valley RE-1J	28,740.5	133,857,307 47.6%	20,475,320 7.3%	30,865,626 11.0%	78,764,059 28.0%	17,470,259 6.2%	281,432,572 100.0%	9,792
Poudre R 1	27,438.8	135,250,789 48.5%	20,279,366 7.3%	25,815,280 9.3%	72,346,663 26.0%	24,941,012 9.0%	278,633,111 100.0%	10,155
Boulder Valley RE-2J	29,398.4	178,739,023 54.6%	25,852,496 7.9%	25,941,558 7.9%	84,251,869 25.7%	12,559,005 3.8%	327,343,950 100.0%	11,135
Colorado Springs 11	27,573.8	131,549,257 49.7%	21,680,405 8.2%	26,656,643 10.1%	70,644,107 26.7%	14,024,016 5.3%	264,554,426 100.0%	9,594
Adams-Arapahoe 28J	38,987.0	201,749,275 48.9%	34,205,438 8.3%	44,731,856 10.8%	107,778,876 26.1%	24,179,897 5.9%	412,645,343 100.0%	10,584
Northglenn-Thornton 12	36,918.3	188,617,584 52.6%	22,494,111 6.3%	38,436,344 10.7%	96,029,617 26.8%	13,155,226 3.7%	358,732,882 100.0%	9,717
Cherry Creek 5	51,432.7	331,360,420 61.6%	27,714,499 5.1%	40,553,547 7.5%	106,148,452 19.7%	32,544,300 6.0%	538,321,217 100.0%	10,467
Douglas County RE-1	63,037.2	288,665,226 51.3%	38,594,737 6.9%	45,705,195 8.1%	143,162,178 25.4%	46,407,387 8.2%	562,534,723 100.0%	8,924
Denver County 1	84,044.2	414,206,859 39.9%	67,956,720 6.5%	88,873,499 8.6%	393,663,440 37.9%	73,400,345 7.1%	1,038,100,863 100.0%	12,352
Jefferson R-1	81,130.3	388,042,595 50.2%	57,479,960 7.4%	72,992,820 9.4%	198,151,810 25.6%	56,371,336 7.3%	773,038,521 100.0%	9,528
Peer Group Total	483,501.0	\$ 2,476,106,138 49.6%	\$ 346,941,661 6.9%	\$ 453,732,655 9.1%	\$ 1,394,777,397 27.9%	\$ 322,092,923 6.5%	\$ 4,993,650,774 100.0%	\$ 10,328

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)

2015-16 School District	Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue	
Littleton 6	Total	14,785.0	0.0	118,055,606.4	(\$13,966,304)	\$104,089,302	\$1,512,020,466	\$25.353	\$38,334,255	\$2,763,514	\$62,991,533	\$28,813,581
	Per Pupil			7,985	(\$945)	7,040.2	102,267.2		2,592.8	186.9	4,260.5	1,948.8
St. Vrain Valley RE-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	191,487.8
State of Colorado	Total	838,839.2	16,500.0	7,070,267,168.3	(830,702,393.0)	\$6,239,564,775	102,988,961,411.4		2,104,957,888.8	154,827,913.2	3,979,778,973.3	808,343,636.0
	Per Pupil		(Included in FPC)	8,286	(974)	7,312.7	120,701.8		2,467.0	181.5	4,664.3	

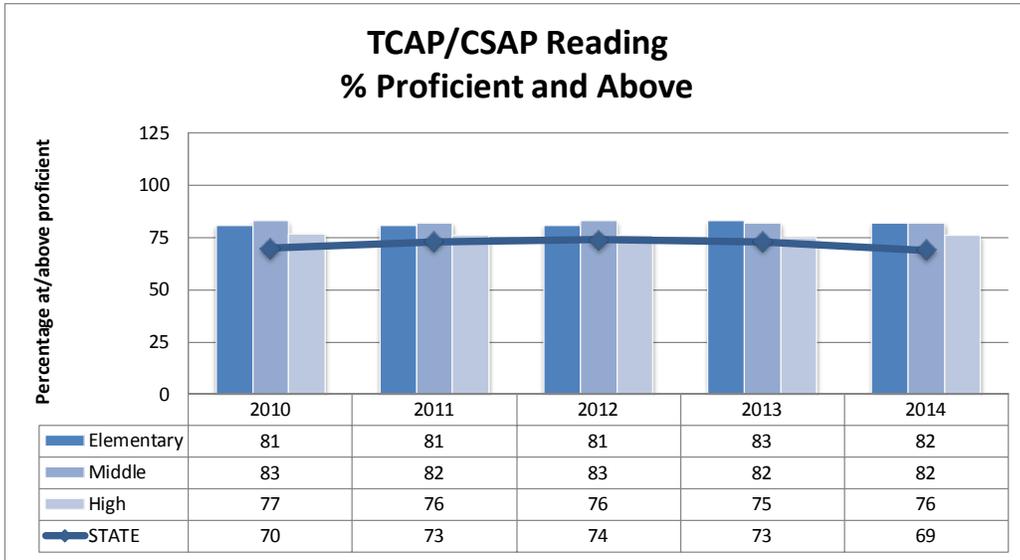
Source: Colorado Department of Education - Student Accountability Report

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

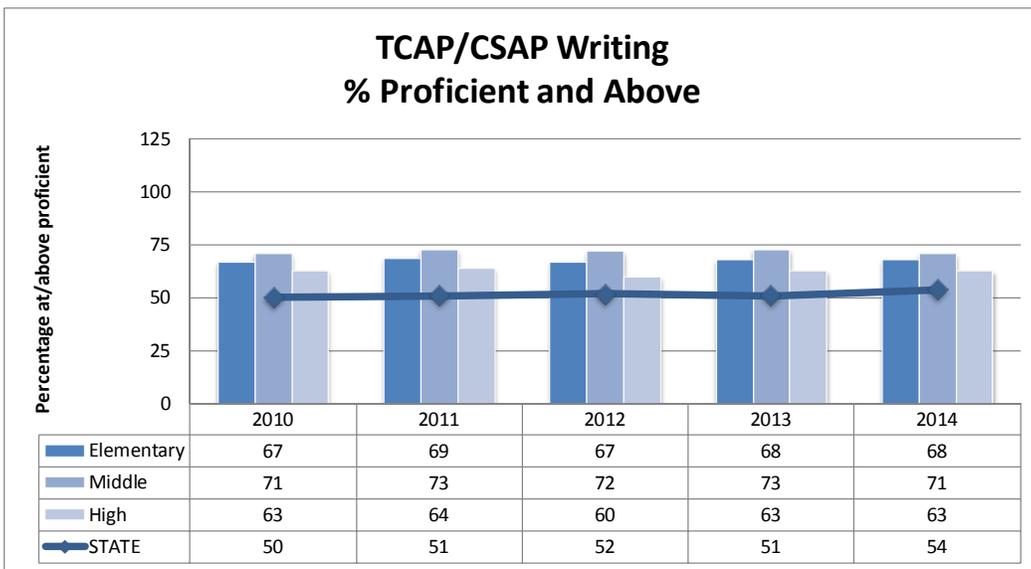


Appendix N: State Performance Measures

TCAP/CSAP Reading Results by Level



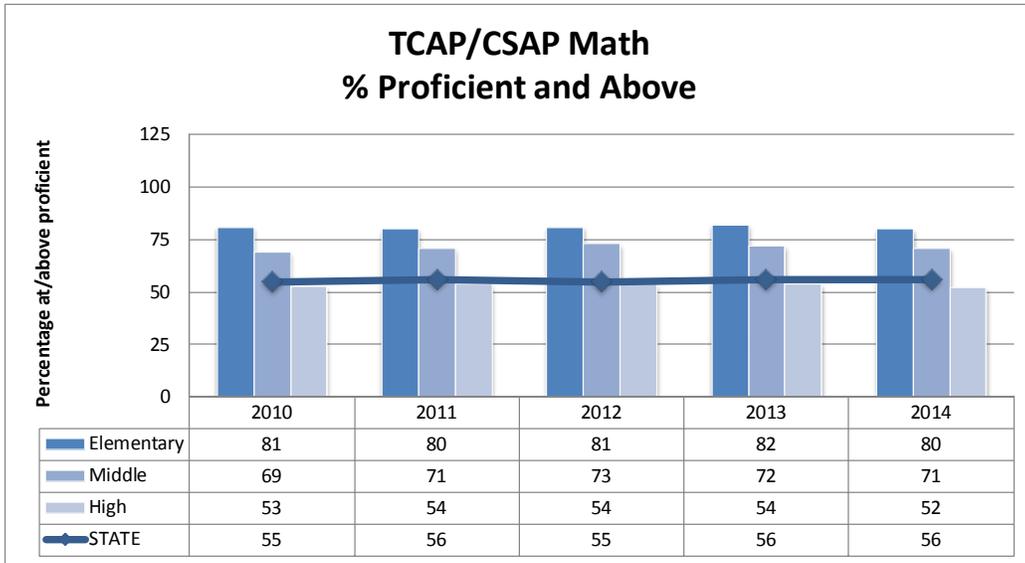
TCAP/CSAP Writing Results by Level



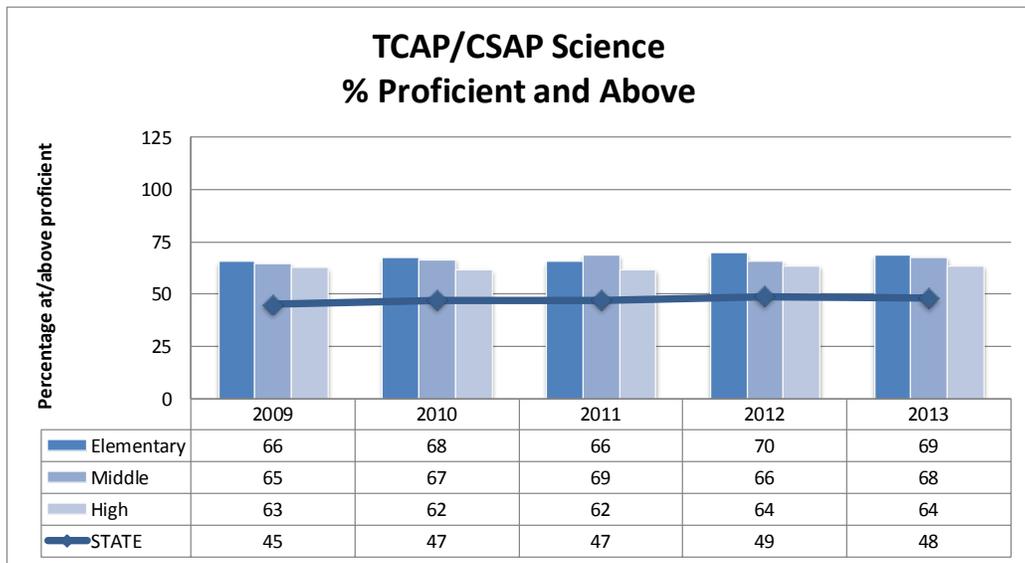


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

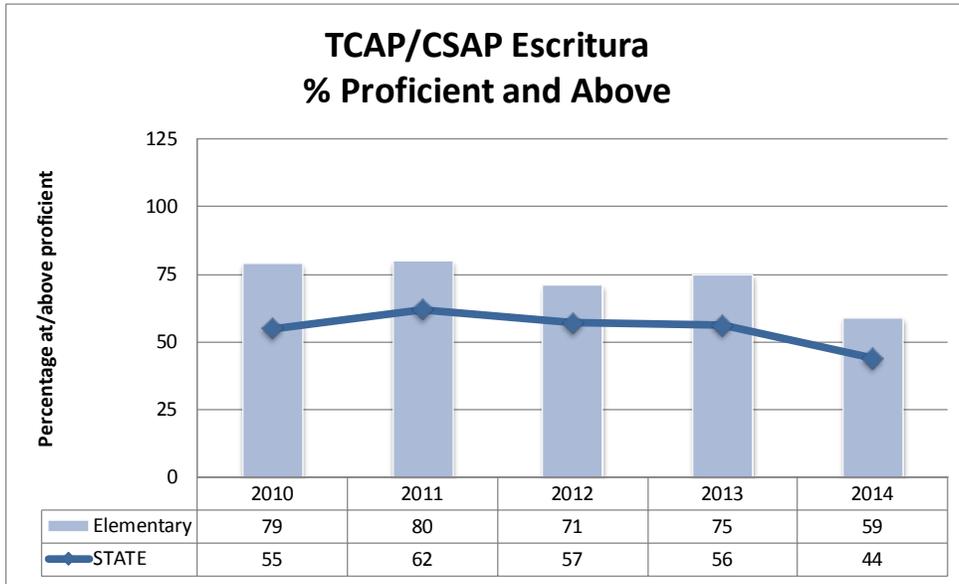


*BVSD did not administer TCAP science assessments in 2014.

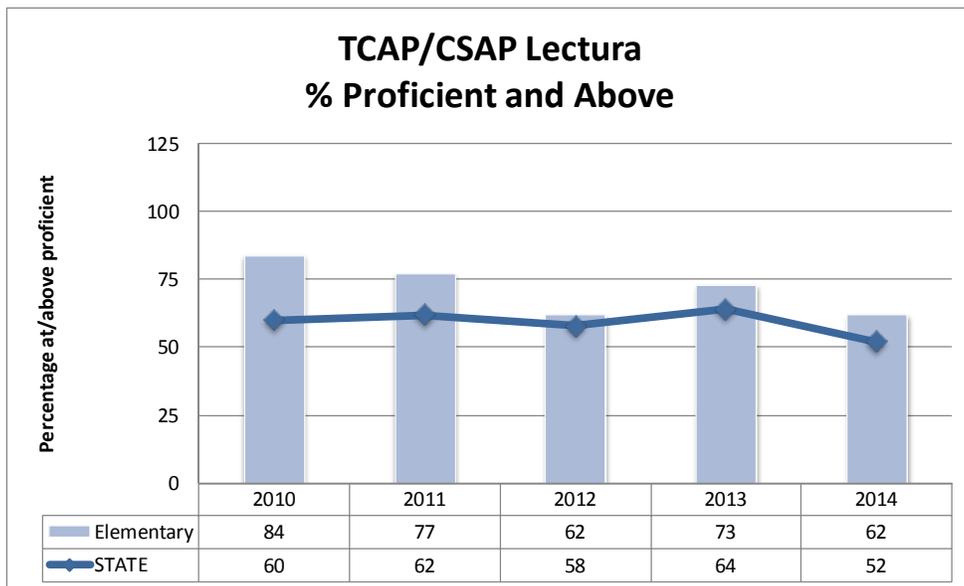


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



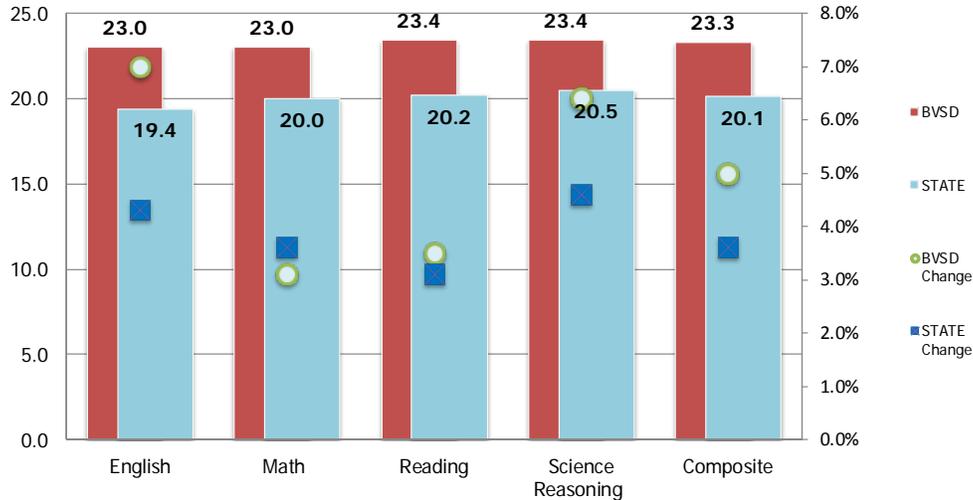
TCAP/CSAP Lectura Results by Level



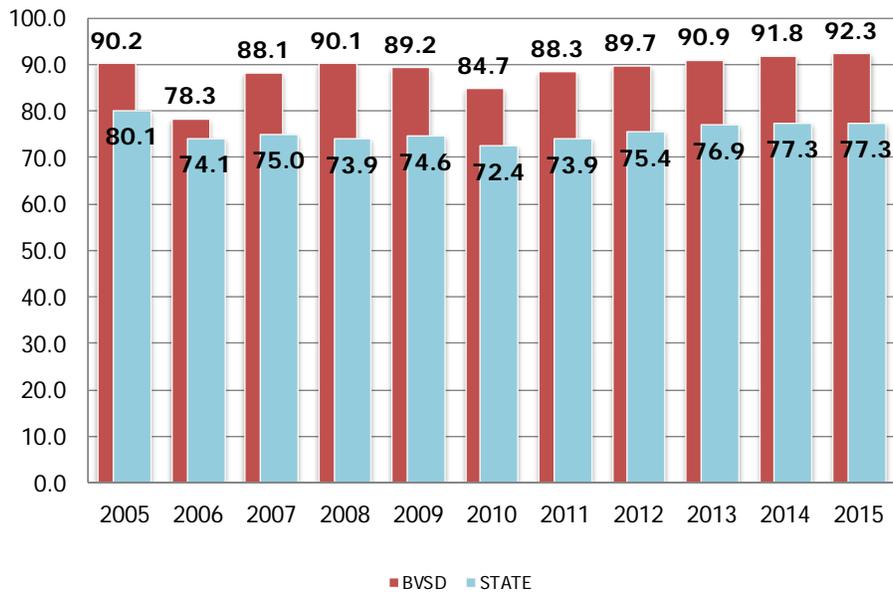


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2015



Graduation Rates 2005-2015

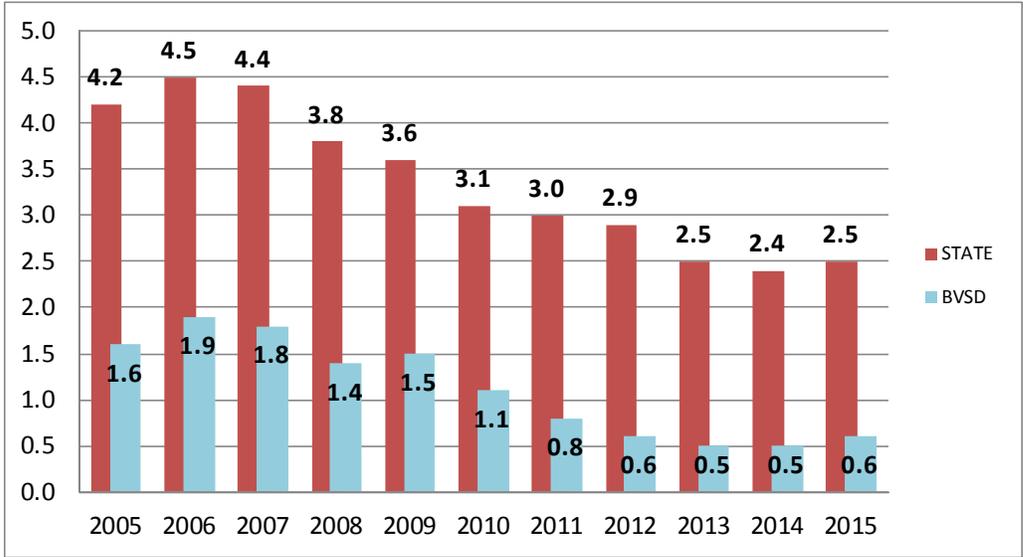


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that cannot be compared directly with prior year data. With the old system, students who took longer than four years to graduate were factored into the formula.



Appendix N: State Performance Measures (continued)

Dropout Rates 2005-2015





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2015-16

(Critical dates for FY16-17 were not available from CDE as of the date of publication of this document.)

May 31 School district/BOCES administration submits proposed FY2015-16 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 FY2015-16 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 20 School district provides to CDE revised projection, if any, of its October 2015 pupil enrollment figures on which FY2015-16 school finance funding for the period July 2015 through November 2015 will be based. This revised projection is used until actual October 2015 counts are available and processed.

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 FY2015-16 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).

June 30 FY2015-16 NCLB Consolidated Federal Application and Budget due to CDE.

June 30 FY2015-16 IDEA Federal Application Budget due to CDE

July 1 FY2015-16 required use of financial transparency website template on every local education provider (LEP) website: effective July 1, 2015

July 24 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 14 School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2014 – June 30, 2015, 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 FY2014-15 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.)



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

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.)

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 FY2014-15 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

September 30 File the FY2014-15 IDEA EOY Expenditure Submission Deadline

October 1 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 1 pupil counts to CDE (22-54-129(3).

October 15 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 2 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 1 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 1 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 17 School district provides to CDE a copy of its official November 3, 2015, ballot questions or a copy of its official November 3, 2015, 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 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 30 Independent Auditor must provide the FY2014-15 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 FY2015-16 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 5 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 2014-15 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 2014-15 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.

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.)



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

- 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.
- January 15 Upon receipt of data collected by the participating school districts and charter schools in the alternative school funding models pilot program (pursuant to House Bill 10-1183), the Advisory Council shall review the data and annually prepare and submit a summary report on or before January 15, 2013 and on or before, January 15 each year thereafter through 2015 to the: State Board; Governor's Office; and General Assembly. (Currently no districts participating in pilot program.)
- 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 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

Glossary of Terms 316
Acronym Reference 326



Glossary of Terms

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 41): 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.

Data Team: Software used for tracking receipts and disbursements for a school's student activity accounts.

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.

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 as a Second Language (ESL): The BVSD program that supports and provides services for the ELL student.

English Language Development (ELD): 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 Learner (ELL): 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 ELL 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 ELL continue to be considered ELL until they have attained English language proficiency.

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 Service Fund (Fund 51): 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.

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.

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



Glossary of Terms (continued)

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.

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.



Glossary of Terms (continued)

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 well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

Supplant: To displace and substitute for another. For example, federal grant funds shall supplement but not supplant non-federal funds.

Supplies: Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

Support Services Programs: Those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

TABOR Amendment (Emergency Reserve): 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.

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.



Glossary of Terms (continued)

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

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

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

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

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

Transitional Colorado Assessment Program: Required by the state, TCAP (replaced CSAP) tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. The revised standards in TCAP include early

school readiness and postsecondary competencies, as well as reflect both workforce readiness and 21st century skills.

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

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

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

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

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

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

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

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



Acronym Reference

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



Acronym Reference (continued)

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

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

