



2016-17 REVISED ADOPTED BUDGET

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



2016-17 REVISED ADOPTED BUDGET

PREPARED BY: BUSINESS SERVICES DIVISION

Leslie Stafford, CPA
Chief Operating Officer

Bill Sutter, SFO
Chief Financial Officer

Revised Adopted Budget 2016-2017

Welcome



Bruce Messinger, Ph.D.
Superintendent

Thank you for reviewing the Boulder Valley School District annual Revised Adopted Budget. Funding of public education in Colorado is challenging with the state economy 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, Christal Dominguez, Amy Martinez, Phil Winterbourne, Nicole Cummings, Gillian Luis, Thalia Keeton, and Vicky Parungo) for their committed efforts in producing this document.

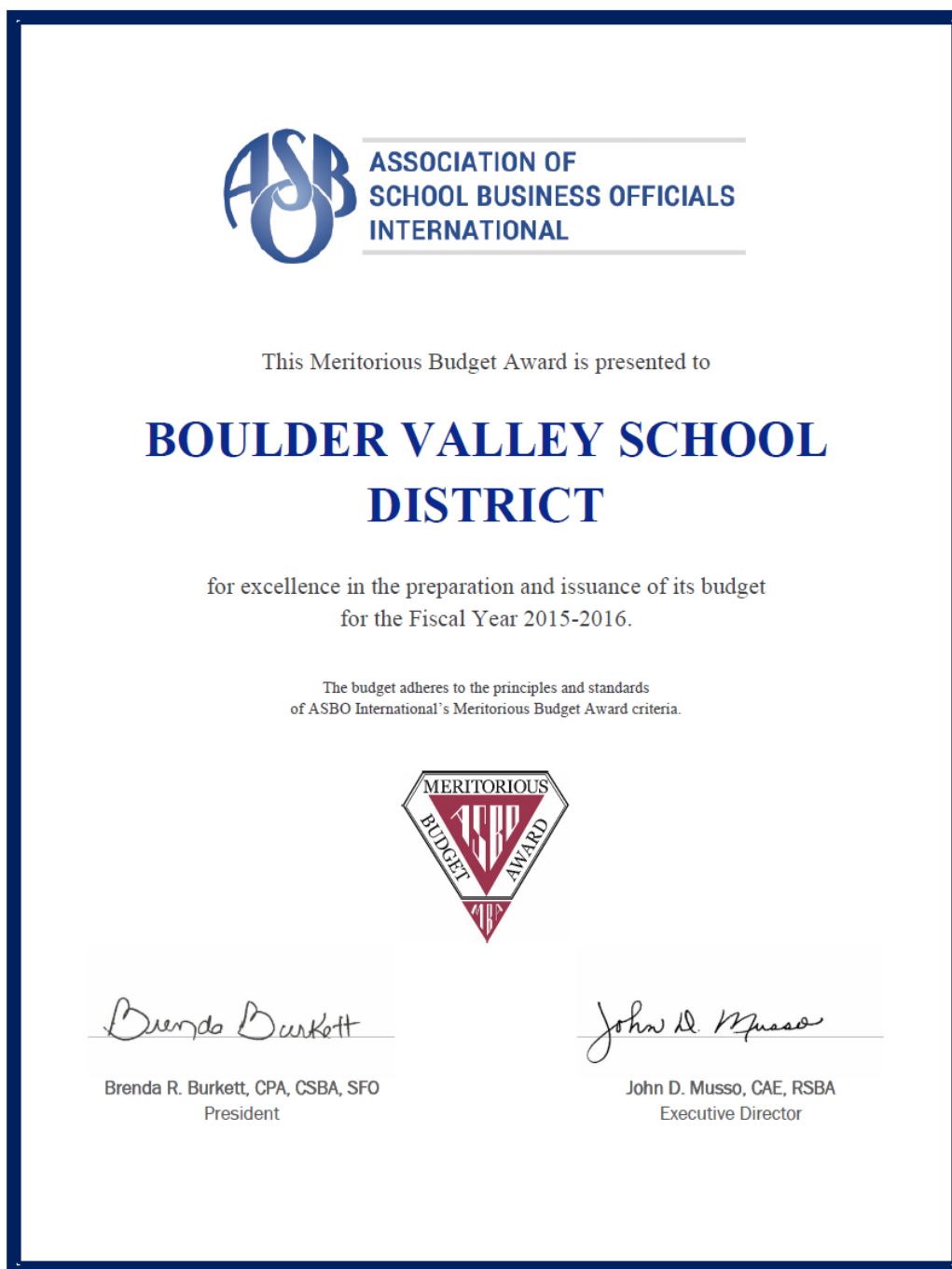


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado, for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We have submitted our budget document to GFOA for the fiscal year beginning July 1, 2016, to determine its eligibility for another award.



Acknowledgements and Awards (continued)

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2015. 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, 2016, for award consideration.







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Boulder Valley School District

Excellence and Equity

INTRODUCTORY SECTION – Executive Summary

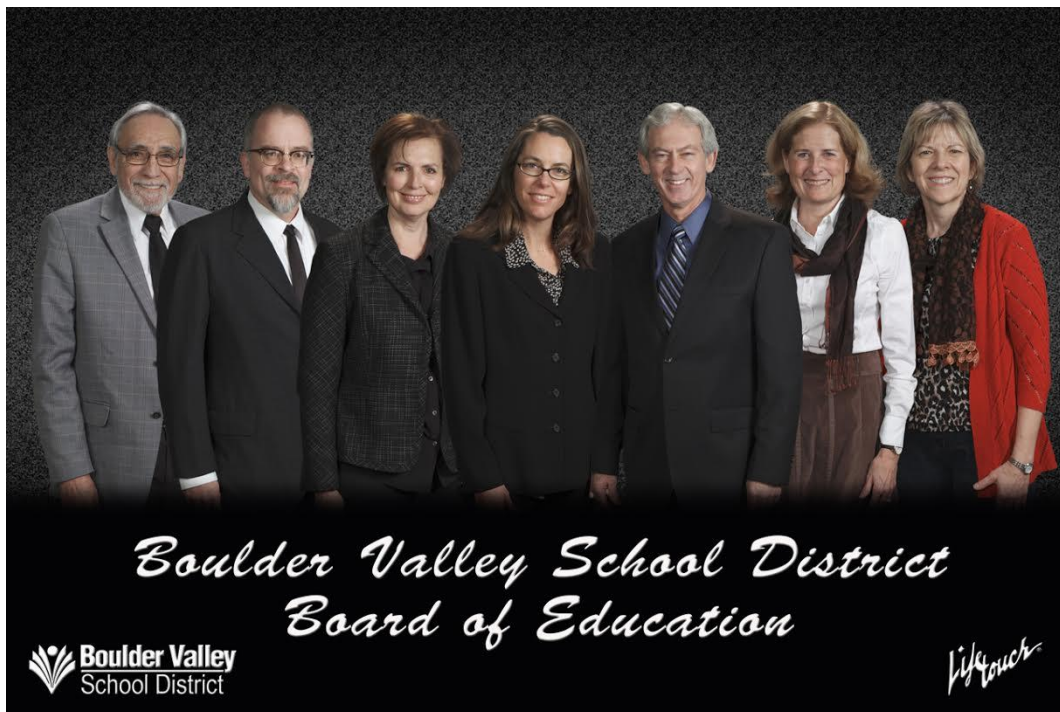
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Board of Education Members



Sam Fuqua, President
District D

Richard Garcia
District G

Jennie Belval, Vice-President
District F

Kathy Gebhardt
District C

Tina Marquis, Treasurer
District B

Tom Miers
District E

Shelly Benford
District A



Superintendent's Cabinet

Bruce Messinger, Ph.D.
Superintendent

Leslie Stafford
Chief Operating Officer

Shelly Landgraf
Asst. Superintendent of Human Resources

Bill Sutter
Chief Financial Officer

Leslie Arnold
Asst. Superintendent for Strategic
Initiatives

Andrew Moore
Chief Information Officer

Sandy Ripplinger
Asst. Superintendent for School Leadership
(Elementary)

Don Orr
Chief Facilities Officer

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

Melissa Barber, J.D.
Legal Counsel

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

Briggs Gamblin
Director of Communications &
Legislative Policy

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

Ginger Ramsey
Broomfield High School Principal



Letter of Transmittal

Date: April 1, 2017
To: Dr. Bruce Messinger, Superintendent
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2016-17 Revised Adopted Budget

The ensuing document contains information and details regarding the 2016-17 Revised Adopted Budget for fiscal year July 1, 2016 – June 30, 2017. The Board of Education approved the 2016-17 fiscal year budget on June 14, 2016, and this subsequent revision on January 24, 2017. This financial plan supports a quality education for all students, while maintaining financial stability within available resources.

The funding of public education in Colorado is a complex challenge. Amidst those challenges, the Boulder Valley School District aims to identify and fund active, interventionist approaches to student learning that provide excellent and equitable opportunities for all of its students, so that they may become successful Boulder Valley School District graduates. For the vast majority of our students, the district is meeting or exceeding student, teacher, and parent expectations. This point is proven by our consistent academic showing among the top three of Colorado's large front range school districts—and often the top district—as measured by state and national academic rankings.

For maximum learning and achievement to continue, budget considerations include the behind-the-scenes support that occurs throughout the district as well as the direct support provided in the schools. To do this, we must keep current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the wide range of support operations within the organization. With multiple sources of revenue, federal and state mandates, and diverse stakeholders, it is important we do everything possible to ensure that instructional priorities guide resource allocations. The development of this budget takes into account all these considerations and aligns them with the goals, values, and strategic priorities of the Boulder Valley School District.

This fiscal year budget is built upon the negative factor remaining a constant dollar amount from the 2015-16 fiscal year. The negative factor was instituted in fiscal year 2009-10, as a means of reducing the state's investment in K-12 education during the economic downturn. Following years of constrained state funding, it remains a significant challenge for the district to maintain current programs, continue to address critical needs in the areas of increasing the proficiency level of all students, addressing the social-emotional needs of students, and maintaining district operations in 58 facilities on over 700 acres, distributed across 500 square miles.

While the Colorado economic recovery continues to exceed expectations, there is some concern for the future due to relatively stable enrollment coupled with the limited investment in Pre-K-12 public education from the state legislature. The Boulder Valley School District is managing its operations in the near term, though priorities set by elected state officials for investing state resources continue to create budget challenges and dilemmas for the future regarding funding for public education. These factors necessitate prudent fiscal management to maintain the stability of the Boulder Valley School District. Meeting current educational needs must be balanced with an outlook toward the future.

This budget document details what we do, how we do it, and where 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.

Strategic Planning

The Success Effect

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

During the 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".



Performance Results

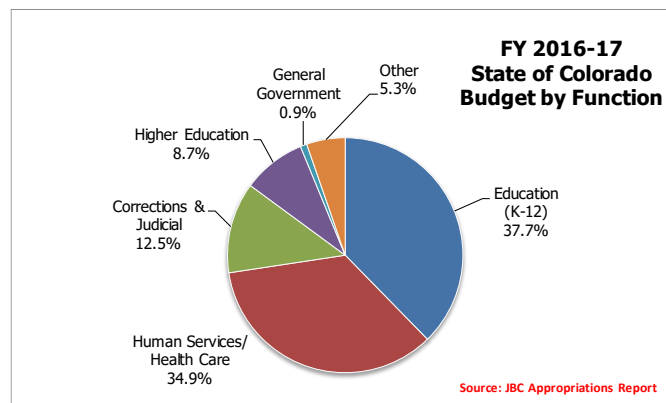
The Colorado Department of Education's 2016 District Performance Framework Report identifies BVSD as "Accredited: Low Participation" overall, with the district meeting accreditation targets for Postsecondary and Workforce Readiness, and Academic Achievement. The district is approaching accreditation targets in Academic Growth. BVSD meets 95 percent Test Participation Rate in English Language Arts, Math, and COACT and Meets Requirements in Finance and Safety assurances.

Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal to increase the proficiency level of all students in accordance with district goals as outlined in the Organizational Section of this document.



Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire, and other local public services. The Colorado state government is responsible for funding other public services such as prisons and transportation, in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the state using formulas in the Colorado School Finance Act. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes.



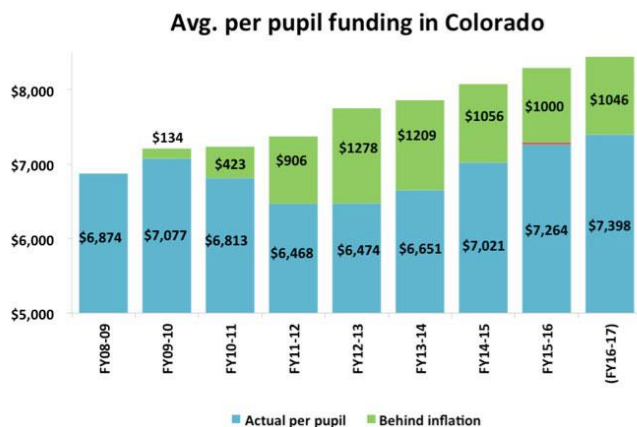
Source: Colorado General Assembly – Budget in Brief 2016-17
http://www.tornado.state.co.us/gov_dir/leg_dir/jbc/FY16-17apprept.pdf

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

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

As a result of the Great Recession, the “negative factor” was implemented. The legislature determined that Amendment 23 only applied to “base” per pupil funding. Under law, Colorado per pupil funding is made up of a base amount per student that is the same throughout the state. Added to this base are “factors” allocating additional per pupil funds by use of a state formula applied on a district-by-district basis. The factors include: poverty, cost of living, and size, and make up a large portion of Colorado’s per pupil funding.

Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. Then the negative factor is applied against this total dollar amount, reducing overall funding. Since 2009, Colorado per pupil funding has fallen by more than \$1 billion statewide on an annual basis. In 2014,



the legislative session resulted in a buy-down of this deficit of \$127M to \$877M. Then in the 2015 legislative session there was another small buy-down of this deficit of \$25M to \$855M, or \$29.6M to BVSD.

The bar chart shown here, from Great Education Colorado, visually outlines the negative factor’s impact on school funding as of the 2016-17 fiscal year. The graph reports what per pupil funding should be under Amendment 23, the bottom portion representing what was actually funded and the top portion the per pupil dollar negative factor. Notably, the Governor’s proposed budget for 2016-17 includes an increase in the negative factor to \$1,046 per pupil, which equates to \$28.4M to BVSD.



Understanding School Finance in Colorado (continued)

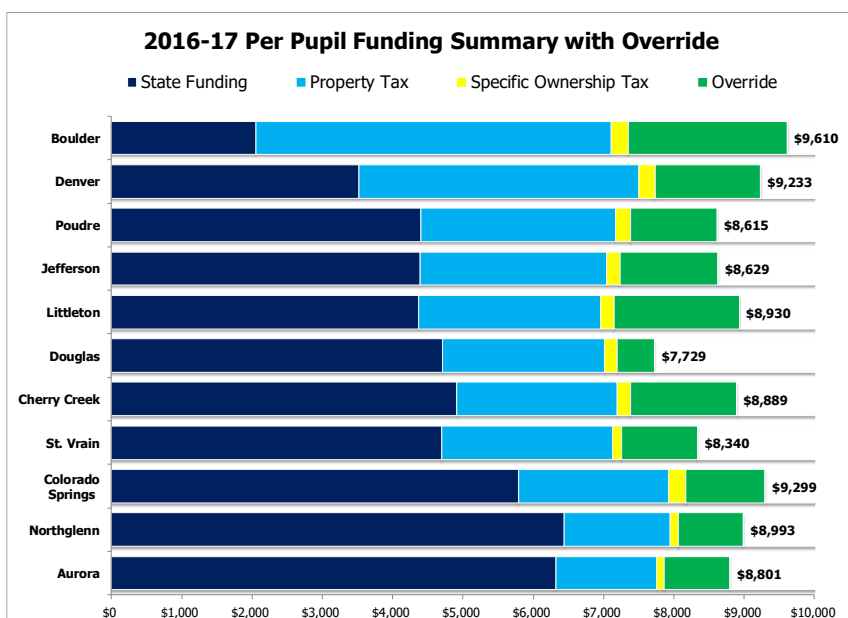
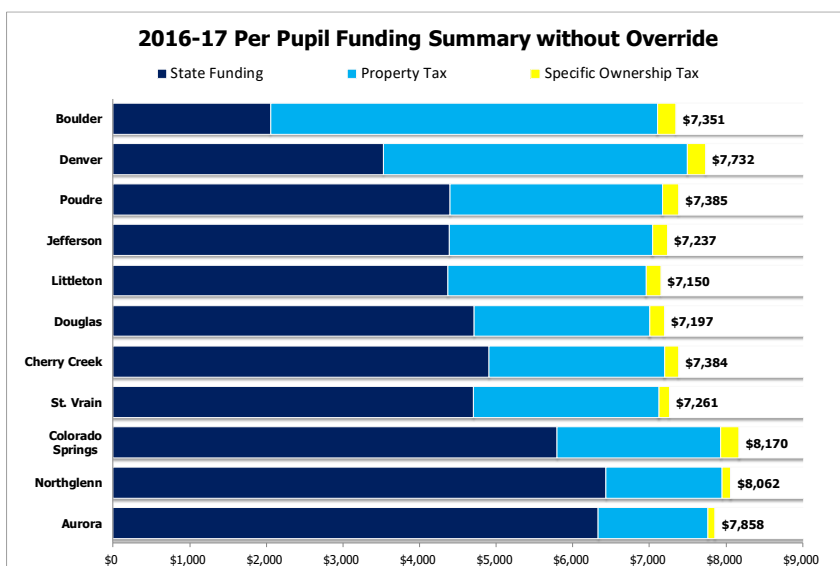
Who Determines How Much Funding Each School District Receives?

Equity in School Funding

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The SFA is aimed at ensuring that all children in the state receive an equitable educational experience and has devised a formula that evaluates various factors and determines the funding needed to provide said experience in each school district. For the 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 2016, 2010, 2005, 2002, 1998, and 1991. This additional funding is capped by state law at 25 percent of total program funding. All override revenues come from increased property taxes; no additional state funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of SFA funding the district receives.



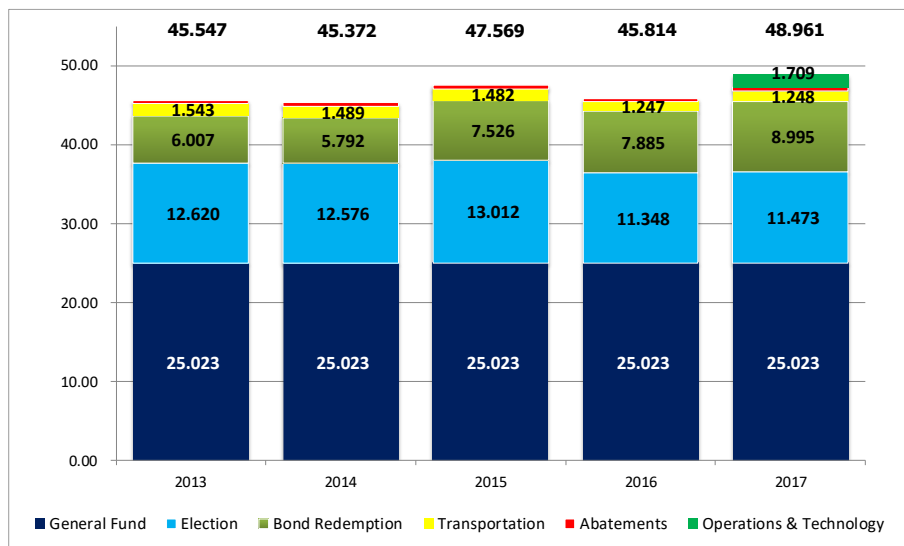
Understanding School Finance in Colorado (continued)

Mill Levies

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

For BVSD, the total 2016-17 mill levy was certified at 48.961 mills, which is a 6.87 percent increase from the prior year. The mill levy is applied to assessed valuation which decreased in 2016-17 by 0.4 percent or approximately \$2.6M, from the prior year, net of tax incremental financing (TIF) agreements. General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 11.473 mills. The mill levy for abatements, refunds, and omitted property is 0.513 mills, bring the total General Operating Fund mill levy to 37.009 mills. The Bond Redemption Fund at 8.995 mills, the transportation mill levy at 1.248 mills, and the operations and technology mill levy at 1.709, bring the collective total mills for BVSD to 48.961 mills. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.

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.



Notes:

- Total 2016 assessed valuation for the 2016-17 fiscal year is certified at \$5,849,778,120.
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Operations & Technology mills are capital construction, technology, and maintenance mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
- Note increase for election mills in years following the 2010 referendum
- General Fund Mills are associated with School Finance Act funding.

Changes in Debt

As of June 30, 2016, the district reported general obligation bond indebtedness of \$560,290,000 (not including bond premiums) and long-term obligations for compensated absences of \$8,951,615. The annual principal and interest payments for fiscal year 2017 are \$44,606,943. The district will pay the last principal payment of existing debt on December 1, 2045.



Understanding School Finance in Colorado (continued)



How Does Supporting Education Impact Your Taxes?

Local tax money goes to the county treasurer who in turn distributes it to each governmental entity in the county.

Doing the Math:

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

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

- The 7.96 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 2017, the BVSD tax rate is estimated at 48.961 mills or \$389.73 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 \$1,419.87 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.



Amendment 23: In November of 2000, Colorado taxpayers approved Amendment 23 to the Colorado Constitution. This amendment identifies increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years, through the 2010-11 fiscal year, and then at the rate of inflation thereafter. The amendment's stated goal was to restore public education funding back to 1988 levels.

Referendum C: In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for five years. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for firefighters and police officers, and specifically identified Department of Transportation projects. The referendum's stated goal was to restore state budget cuts since 2001 and reset the base funding level.



Principal Issues Facing the District

The annual budget development process provides the opportunity for district decision-makers to align budget choices to the desired outcome of student success. The resulting annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the district's values. As part of the budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. This alignment of resources takes into consideration the principal issues facing the district as outlined below. Resource allocations were made with an effort to maximize the impact on students.

Limited Restoration of State Funding Although state revenues 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 and 2016 to abate the impact of future revenue challenges. These ballot measures passed with 62 and 60 percent support respectively. These measures continue to mitigate, although not fully eliminate budget pressures.

Increasing Student Proficiency BVSD has a large number of underachieving students who are not proficient on state assessments. Disaggregating assessment data allows resources and attention to be targeted on meeting the needs of students who require the greatest assistance. In the BVSD, a significant investment of local resources in early childhood education programs continues. These resources are targeted to help increase the proficiency level of all students in future years.

Unfunded State Mandates and Reforms In recent years, the Colorado legislature has implemented significant education reforms, including new state curriculum standards and assessments that rely on substantial school district investments in expanded technology, infrastructure, and equipment; and a new annual principal and teacher evaluation system which requires ongoing investment in professional development and increased personnel to realize the intent of the legislation. Little or no targeted funding from the state has been added to specifically address these increased requirements and expectations.

Stable Enrollment BVSD's projected stable enrollment into the near future poses many challenges. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional revenues are generated only through increases in the per pupil amount in the School Finance Act formula. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades, programs, and communities, a review of resource allocations between programs is necessary to determine adjustments to address the needs of those shifting student populations without significant additional resources.

Economic Conditions and Outlook

Analysis of 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 \$7,264. 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 2016 financial audit was completed, the General Operating Fund budgeted ending balance of \$2.4M in excess of required reserves grew to \$5.3M. All other governmental accounting funds ended the 2015-16 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.



Economic Conditions and Outlook (continued)

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.

The Denver-Boulder-Greeley Consumer Price Index (CPI) 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 2016, the final rate was determined to be 1.2 percent. School districts face a significant challenge as the basket of goods measured by the CPI, like food, clothing, televisions and tobacco, is a poor measure of the cost increases happening in school districts.

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 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.



Economic Conditions and Outlook (continued)

Analysis of 2016 Economic Forecast (continued)

"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.

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.



Economic Conditions and Outlook (continued)

Analysis of 2016 Economic Forecast (continued)

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

Funding for 2016-17

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 inflation, or 1.2 percent, for K-12 public education as well as provided additional dollars for statewide student growth. This equates to a \$4.0M year-over-year increase to BVSD total program funding from the SFA per pupil funding formula, inclusive of a slight decrease of funding from student FTEs. 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.

The "Negative Factor" reduction to statewide total program funding as calculated in the SFA is now \$830M, or 11.5 percent. For BVSD, this negative factor equates to \$28.4M in lost state revenues, as calculated through the SFA.

Projected Funding for 2017-18

Total revenues and expenditures are projected to increase by the rate of inflation in future years. This growth rate is predicated on the expectation that the Colorado legislature will fund K-12 education at the constitutionally mandated growth rate determined to be the Denver-Boulder-Greeley CPI-U. Student growth, another component of revenue growth, has been less than one percent in five of the last nine years. Because the growth rate is low and other revenue sources such as federal funding are projected to remain stagnant or decline, overall revenues are not projected to increase any greater than the rate of inflation.

State statute prohibits deficit spending; therefore expenditures will not grow any faster than the rate of revenue growth. Any imbalance that occurs for an ensuing budget year will require spending reductions. Any reductions that may be necessary would be addressed through the annual budget development process.

Many revenue and expenditure streams are fixed in nature, such as the revenue and expenditure for the annual debt service payments.

	PROJECTED BUDGET 2017-18	PROJECTED BUDGET 2018-19	PROJECTED BUDGET 2019-20
All Funds Summary			
Beginning Balance	\$ 282,910,917	\$ 80,782,292	\$ 125,339,434
Revenues	171,887,430	361,575,752	318,393,798
Transfers In	38,195,442	38,946,310	39,721,359
Total Resources	492,993,789	481,304,354	483,454,591
Expenditures	410,931,423	354,659,245	318,978,601
Emergency Reserves	6,570,395	5,769,400	5,445,693
Transfers Out	1,280,074	1,305,675	1,331,787
Total Uses	418,781,892	361,734,319	325,756,081
Ending Balance	\$ 74,211,897	\$ 119,570,035	\$ 157,698,510



School Finance Act Funding

The funded pupil count is the real driver of school funding. The SFA identifies a per pupil funding amount, and the number of full-time students enrolled in a district determines the amount of total funding the district receives. The funded pupil count refers to the number of full-time students enrolled in a district. Not all students (kindergartners for example) attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count occurs each October and results in the funded pupil count numbers.

When projecting student enrollment, the budget implications are substantial if expected growth is not realized. If a shortfall in actual enrollment occurs as compared to projections, this information is generally received after the close of the first quarter of the fiscal year and many staffing and programmatic changes cannot be made without significant impacts to students. For this reason, the district generally undertakes a reasonable, yet conservative, projection methodology to reduce the risk of a funding shortfall compared to expected revenues.

The BVSD projected state per pupil revenue (PPR) for 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 \$218.1M, an increase of \$4.1M 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 the hold harmless full day kindergarten funding. The table below shows what the impact would be to the district's funding with fewer students.

The Funding Equation (16-17 budgeted)

Per Pupil Revenue:	(PPR)	\$7,351
Funded Pupil Count:	x(FPC)	29,672.2

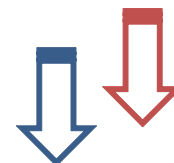
School Finance Act Funding: **\$218,112,924**

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**



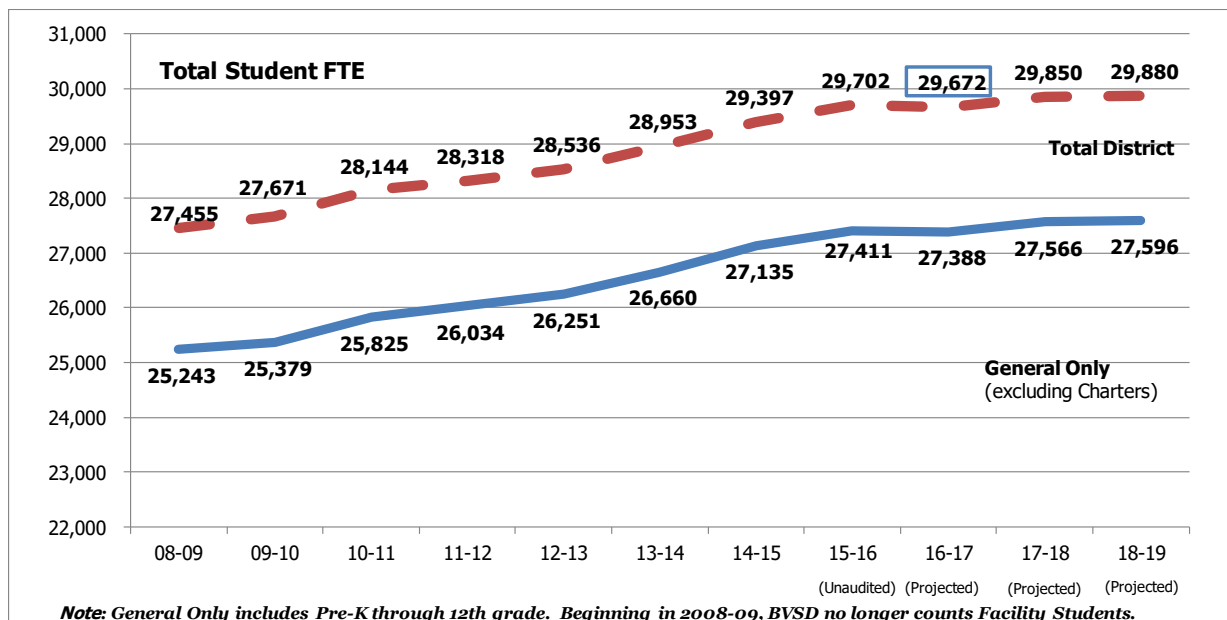
*Calculations may not be exact due to rounding



Enrollment FTE Projections

The 2016-17 enrollment FTE projections indicate a decrease of 0.10 percent across the district, a total of 30.1 FTE. Charter total student FTE is projections indicate a decrease of 0.31 percent (7.1 FTE). Subsequently, non-charter schools (K-12 and online) are projections indicate a decrease of 0.08 percent, or 23.0 FTE, when compared to the 2015-16 unaudited actual student FTE. In 2017-18 projections are predicting positive growth however, the years beyond most likely will be a leveled trend. The following four charts show the historical change in BVSD enrollment.

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



District-Wide Enrollment

The total number of BVSD students decreased in the fall of 2016 by 246 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 Unaudited Actual	2016-17 Adopted Budget	2016-17 Revised Budget	COMPARISONS	
				2015-16 Actual to 2016-17 Revised	2016-17 Adopted to 2016-17 Revised
Total Funded Enrollment (Heads)	30,875.0	31,083.0	30,837.0	-38.0 / -0.12%	-246.0 / -0.79%
Total Funded Student Full Time Equivalent (FTE)	29,702.3	29,896.6	29,672.2	-30.1 / -0.10%	-224.4 / -0.75%



District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE decreased by 254.4; the K-12 Charter School FTE decreased by 1.5 student FTE; Special education and Colorado Preschool Program FTE increased by 31.5; and Online Student FTE is expected to have no change.

	2015-16 Unaudited Actual	2016-17 Adopted Budget	2016-17 Revised Budget	COMPARISONS	
				2015-16 Actual to 2016-17 Revised	2016-17 Adopted to 2016-17 Revised
K-12 General FTE	26,989.0	27,214.4	26,960.0	-29.0 / -0.11%	-254.4 / -0.93%
K-12 Charter FTE*	2,291.3	2,285.7	2,284.2	-7.1 / -0.31%	-1.5 / -0.07%
Preschool FTE	338.5	319.5	351.0	12.5 / 3.69%	31.5 / 9.86%
Online FTE	83.5	77.0	77.0	-6.5 / -7.78%	0.0 / 0.00%
Total Student Full Time Equivalent	29,702.3	29,896.6	29,672.2	-30.1 / -0.10%	-224.4 / -0.75%
Total Funded Pupil Count	29,702.3	29,896.6	29,672.2	-30.1 / -0.10%	-224.4 / -0.75%
*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 revised preschool district-wide enrollment table below, there are 376 Colorado Preschool Program students and 293 special education students. The 2016 preschool enrollment includes 5 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.

	2015-16 Unaudited Actual	2016-17 Adopted Budget	2016-17 Revised Budget	COMPARISONS	
				2016-17 Actual to 2016-17 Revised	2016-17 Adopted to 2016-17 Revised
Colorado Preschool Program	409.0	409.0	376.0	-33.0 / -8.07%	-33.0 / -8.07%
Special Education	235.0	235.0	293.0	58.0 / 24.68%	58.0 / 24.68%
Not-eligible for funding	25.0	25.0	5.0	-20.0 / 0.00%	-20.0 / -80.00%
Tuition	324.0	324.0	298.0	-26.0 / -8.02%	-26.0 / -8.02%
Total PK Enrollment	993.0	993.0	972.0	-21.0 / -2.11%	-21.0 / -2.11%



Allocation of Budgets to Schools

Each BVSD school is allocated resources on the basis of projected enrollment. Various formulas are used which address the allocation of:

- Staff FTE – teachers, paraprofessionals, principals, office personnel, custodians, and other staff
- Operating Dollars – supplies, copier costs, equipment, staff development, leadership, and student accounting system expenses (textbook funds are budgeted centrally and distributed to schools based on a textbook adoption calendar)

The goal of instructional staffing allocations is to ensure that resources are distributed equitably among the district's schools. They are based on district-wide per student ratios that are set specifically for each grade level. As overall enrollment fluctuates or as the student population shifts between levels, the staffing is then adjusted to maintain each of the ratios. Variances above and below may occur when student populations shift between schools and across grades. Variances will also result when schools convert staff or when they identify a position to maintain the fiscal year 2010-11 permanent cut of 2.25 percent into future budget years. If budget constraints prevent the funding of expected ratios in the current year, the funding of staffing ratios will generally be a budget priority in the following fiscal year.

Demographic Overview

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

Student demographic data for each school is provided in the Our Schools section of the Organizational Section of this book.

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

Facilities

Schools

29 Elementary Schools
4 K-8 Schools
8 Middle Schools
1 Middle/Senior Special Education School
1 Middle/Senior High School
7 Senior High Schools
5 Charter Schools
1 Online School (Boulder Universal)
1 Home School Instruction-Lead Program
57 Total Schools

Athletic Fields

15 Artificial Turf Fields

Programs and Administration Buildings

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



Programs and Services

The Boulder Valley School District offers a wide variety of programs and services to over 30,000 students to enhance student achievement. Some of the educational programs the district provides are highlighted below:

Elementary and K-8 Education – There are 29 elementary and four K-8 schools in the district. The Assistant Superintendent of Elementary Education, along with the Executive Director of School Leadership, the Director of Student Services, and the Director of Student Support serve as a resource to school principals. These staff make on-site visits, review student assessment data and monitor student progress to ensure alignment with the district's goals. Both Colorado Preschool Program and Tuition-Based Preschool programs are offered at 17 schools and the Mapleton Early Childhood Center. Before- and after-school care, and extended-day care at schools is provided where full day kindergarten is not provided.

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

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

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

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

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

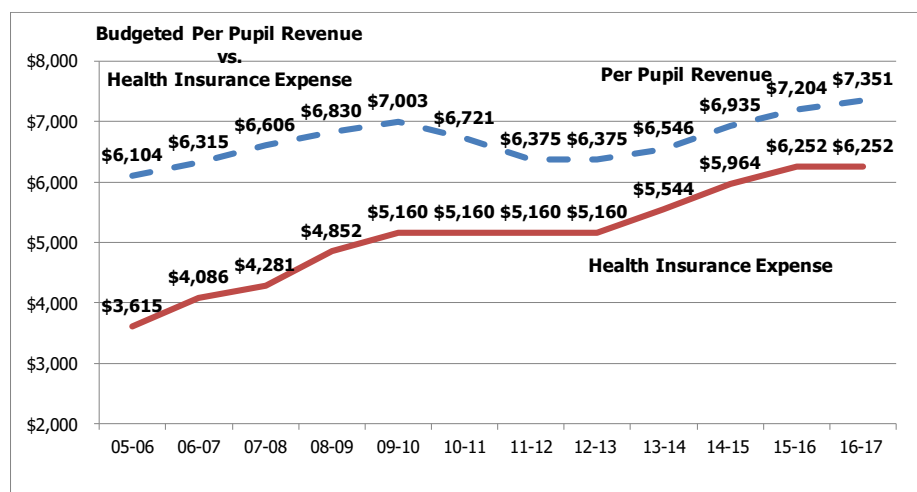


District Populations

The district's student population is a diverse group made up of special education students, English language learners, talented and gifted students, and students eligible for free and reduced lunch.

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

Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 93 percent of the district's General Operating Fund total expenditures.

BVSD provides district-paid benefits and offers additional benefits that can be purchased by the employee. The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2007, 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 these increases, the district has moved to self-insured healthcare and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.



Personnel Trends

The number of 2016-17 budgeted full-time employees in BVSD in all funds is 3659.841. This is an increase of approximately 0.46 percent, or 16.653 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.

	2012-13	2013-14	2014-15	2015-16	2016-17
Classroom Teachers	1765.441	1757.347	1749.989	1744.218	1749.623
Other Teachers*	129.52	128.286	130.877	142.517	152.856
Psychologists/ Social Workers/OT/PT	107.995	98.1001	97.385	112.957	108.857
Admin/Principals	139.582	145.556	152.899	159.649	161.579
Professional Support	89.950	94.821	104.034	109.259	109.98
Technical Support	53.712	55.112	54.112	53.762	51.262
Paraeducators/ Liaisons/Monitors	531.795	553.2572	535.164	548.841	544.38
Office/Administrative Support	245.56	239.31	243.678	241.409	242.35
Trades and Services	533.127	538.1625	541.407	530.576	538.954
TOTAL FTE:	3596.682	3609.952	3609.545	3643.188	3659.841

Budget Development Process

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.

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

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 8, 2015. The calendar and detailed information on the budget development process can be found in the Organizational Section of this book.

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.



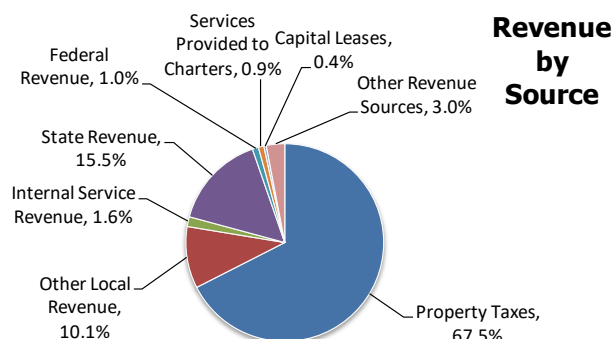
All Funds

The district's funds include funds that are established to carry on specific activities or attain certain objectives for BVSD according to special legislation, regulations, or other restrictions. There are 19 funds in total, including the General Operating Fund that make up the district's total appropriations.

Revenue Sources by Object

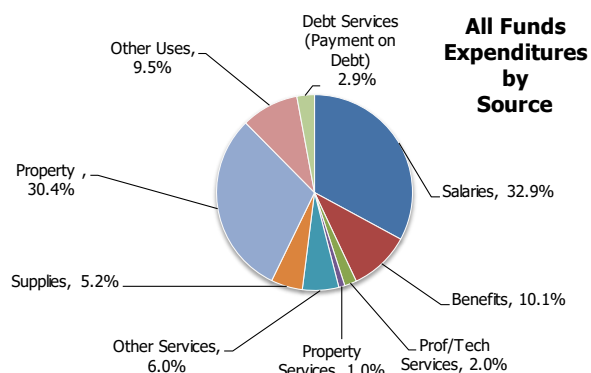
Property Taxes	\$	318,481,860
Other Local Revenue		47,791,636
Internal Service Revenue		7,566,424
State Revenue		73,226,997
Federal Revenue		4,915,384
Services Provided to Charters		4,087,678
Capital Leases		1,855,550
Other Revenue Sources		14,225,000

Total Revenue **\$ 472,150,529**



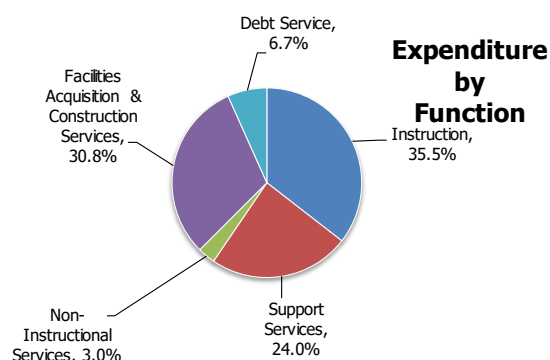
Expenditures by Object

Salaries	\$	220,267,766
Benefits		67,808,178
Prof/Tech Services		13,388,611
Property Services		6,399,048
Other Services		40,230,015
Supplies		35,077,070
Property		203,548,265
Other Uses		63,728,711
Debt Services (Payment on Debt)		19,225,000
Total Expenditures	\$	669,672,664



Expenditures by Function

Instruction	\$	237,920,745
Support Services		161,010,619
Non-Instructional Services		20,042,316
Facilities Acquisition & Construction		206,082,041
Debt Service		44,616,943
Total	\$	669,672,664





All Funds (continued)

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	Expenditures	Reserves	Transfers Out	Ending Balance	2016-17 Appropriation
<u>Operating Funds</u>					
General Operating Fund	\$ 272,750,096	\$ 17,073,669	\$ 42,869,213	\$ 6,940,554	\$ 339,633,532
Charter Schools	25,222,204	754,604	-	4,636,340	30,613,148
Technology Fund	3,739,157	112,175	-	351,826	4,203,158
Athletics Fund	3,371,110	101,133	-	-	3,472,243
Preschool Fund	5,566,118	166,984	-	-	5,733,102
Risk Management Fund	4,671,719	136,300	-	-	4,808,019
Community Schools Fund	6,253,079	187,592	1,202,756	2,108,855	9,752,282
Colorado Preschool Program	1,859,140	55,775	46,340	-	1,961,255
Operating Funds Sub-Total	\$ 323,432,623	\$ 18,588,232	\$ 44,118,309	\$ 14,037,575	\$ 400,176,739
<u>Special Revenue Funds</u>					
Food Services Fund	\$ 8,692,657	\$ 168,992	\$ -	\$ -	\$ 8,861,649
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	15,378,043	461,341	-	-	15,839,384
Operations & Technology Fund	9,660,194	289,806	-	-	9,950,000
Special Revenue Funds Sub-Total	\$ 53,230,894	\$ 920,139	\$ -	\$ -	\$ 54,151,033
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 44,616,943	\$ -	\$ -	\$ 46,162,347	\$ 90,779,290
Debt Service Fund Sub-Total	\$ 44,616,943	\$ -	\$ -	\$ 46,162,347	\$ 90,779,290
<u>Capital Project Funds</u>					
2014 Building Fund	\$ 196,307,518	\$ -	\$ -	\$ 18,868,933	\$ 215,176,451
Capital Reserve Fund	4,693,303	140,799	-	-	4,834,102
Capital Project Funds Sub-Total	\$ 201,000,821	\$ 140,799	\$ -	\$ 18,868,933	\$ 220,010,553
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 30,645,594	\$ 4,941,719	\$ -	\$ -	\$ 35,587,313
Dental Insurance Fund	2,508,789	512,155	-	-	3,020,944
Internal Service Funds Sub-Total	\$ 33,154,383	\$ 5,453,874	\$ -	\$ -	\$ 38,608,257
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 4,137,000	\$ -	\$ -	\$ 2,813,467	\$ 6,950,467
Pupil Activity Fund	10,100,000	-	-	3,419,556	13,519,556
Fiduciary Funds Sub-Total	\$ 14,237,000	\$ -	\$ -	\$ 6,233,023	\$ 20,470,023
GRAND TOTAL:	\$ 669,672,664	\$ 25,103,044	\$ 44,118,309	\$ 85,301,878	\$ 824,195,895

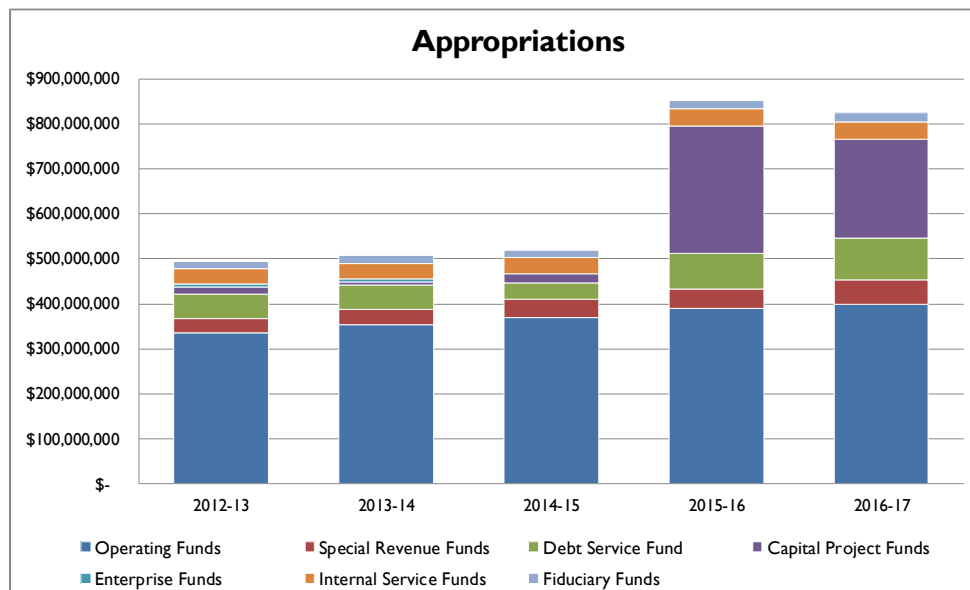


All Funds (continued)

Five Year Appropriations by Fund Type

Budget to Budget Comparison

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	\$ 400,176,739
Special Revenue Funds	33,312,218	34,003,928	41,715,400	42,571,543	54,151,033
Debt Service Fund	53,038,094	53,125,109	36,086,524	79,455,553	90,779,290
Capital Project Funds	16,510,920	7,237,036	19,958,518	283,101,357	220,010,553
Enterprise Funds	6,423,844	6,709,644	-	-	-
Internal Service Funds	34,062,594	34,058,592	34,856,779	38,405,609	38,608,257
Fiduciary Funds	15,595,157	17,098,993	17,613,030	18,340,570	20,470,023
Total	\$ 494,235,894	\$ 506,902,299	\$ 519,809,554	\$ 851,959,217	\$ 824,195,895



All Funds Current Year to Budget Comparison

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

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
Beginning Balance	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,927,056
Revenues	368,166,868	389,334,691	694,521,524	442,274,255	472,150,530
Transfers In	38,306,136	38,289,693	40,700,234	42,661,185	44,118,309
Total Resources	488,469,068	502,186,556	808,635,401	847,724,361	824,195,895
Expenditures	375,600,759	392,801,251	405,146,248	497,136,118	669,672,664
Emergency Reserves	-	-	-	-	25,103,044
Transfers Out	38,306,136	38,289,694	40,700,233	42,661,186	44,118,309
Total Uses	413,906,895	431,090,945	445,846,481	539,797,304	738,894,017
Ending Balance	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 85,301,878



All Funds Overview

General Operating Fund

An increase of per pupil funding estimated at \$147 per student offset a forecasted decrease of 30 student full time equivalents, as compared to the 2015-16 Revised Adopted Budget. Total School Finance Act funding is estimated to increase by \$4.0M.

The Revised Adopted Budget includes projected scheduled steps, COLA, employer-paid PERA costs, health benefits and one-time staffing reserves. A net reduction of ongoing obligations and adjustments beyond compensation costs include an internal credit for operational and instructional expenses, an increase in anticipated utility increases, Success Effect work, a reduction to unemployment, and myriad other changes to fees, contracts, and services including software contracts.



Details of the adjustments are outlined in the "Budget Adjustment Plan" later in this section.

Technology Fund

The Technology Fund was established for digital device procurement, software updates, and technical support. The program maintains technologies by bi-annual allocations to each school based on student counts. The allocations are used to purchase Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology for use in the classroom and administrative functions. Revenues include E-rate and a sale of IP addresses to the City of Longmont. The estimated carryover amounts are for projects that span multiple years.

Athletics Fund

The revised 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 Overview (continued)

Athletics Fund (continued)

High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield);
- 13 interscholastic sports each are offered for boys and girls;
- Coaching positions are allocated based on the number of participants in each school with an average of 67 per high school (except Nederland with 20 coaches);
- State tournament expenses are paid from the building activity account;
- \$100K per year is spent on facility rental (swim pools, arenas, softball fields, golf courses);
- The average cost of a coach is \$3,537 per season;
- Participation numbers are at 57 percent of total high school students. This statistic may include individuals that participate in more than one sport;
- 58 percent of the athletic budget is funded from a transfer from the General Operating Fund;
- Approximately \$40K per year is spent on helmet reconditioning and safety equipment.

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;
- 204 interscholastic coaches in middle level programs;
- The average cost of a middle level coach is \$2,745 per season;
- Participation numbers are at 60 percent of total middle school students for interscholastic sports (8th grade), and 42 percent of total middle school students for intramurals. This statistic may include individuals that participate in more than one sport.

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 (ECE). Fiscal costs affecting the Preschool Fund this fiscal year are the following:

- | | |
|--|---|
| • COLA, 1.2% | • Mapleton Early Childhood Center |
| • Step Increase, 2.0% | Operational Costs |
| • Benefit Increase, 0.45% | • Print materials and brochures. |
| • TS GOLD Assessment and Training | • Family Engagement Materials and Training |
| • Preschool Training and Material Costs | • PASO Program with the Colorado Statewide |
| • CLASS - Classroom Assessment Scoring | Parent Coalition |
| System Materials and Training | • Preschool Transportation |
| • Early Learning Success Effect Projects, such | • Materials Replacement for Preschool |
| as leadership team, CLASS, teacher | Classrooms |
| observations, | • Conferences and Association Fees |
| • Child Care Licensing and Health Department | • Technology materials for preschool staff, |
| Fees | such as hardware, and My Teachstone. |
| • Preschool Snack Program | |

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 Overview (continued)

Colorado Preschool Program Fund

Funding for the 2016-17 Colorado Preschool Program/ECARES is based on 465 allocated slots (232.5 FTE). Both preschool and kindergarten children are served with the CPP/ECARES funds. Of the expenses budgeted are the 95 children funded through the private community child care centers. The remaining budget will be for teachers, preschool paras, community liaisons, ECE office staff and operational costs, and contracts. Preschool and kindergarten operational and contract costs consist of the following:

- Cost of Living Adjustment, 1.2%
- Step Increase, 2.0%
- Benefit Increase, 0.45%
- TS GOLD Assessment and Training
- Preschool Training and Material Costs
- CLASS - Classroom Assessment Scoring System Materials and Training
- Early Learning Success Effect Projects, such as leadership team, CLASS, teacher observations,
- Child Care Licensing and Health Department Fees
- Preschool Snack Program
- Mapleton Early Childhood Center Operational Costs
- Family Engagement Materials and Training
- Preschool Transportation
- Materials Replacement for Preschool Classrooms
- Print materials and brochures
- Conferences and Association Fees
- Technology materials for preschool staff, such as hardware and My Teachstone.

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

Risk Management Fund

Major costs in this fund are contributions for property, liability and workers' compensation insurance, and premiums for flood insurance. The required 2016-17 General Operating Fund allocation increased \$996K 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 at \$2,144,604. Kindergarten Enrichment and School Age Care revenues are calculated to increase based on an average 4.0 and 1.0 percent tuition rate increase, respectively, from last fiscal year. Facility Use will increase rental fees by an average increase of 4.0 percent next fiscal year as well. Revenues for Facility Use are expected to decline slightly due to Bond Construction Projects occurring throughout the district. Lifelong Learning tuition fees will remain similar to 2015-16, and will also be expected to take a slight downturn in revenue due in lower class enrollments. Community Connections Guide, an online publication for organizations to advertise/promote their businesses to BVSD parents through the BVSD website, is expected to come in with lower revenues due to a decline in advertising patronage. Compensation was calculated to allow for increases to COLA, steps, and PERA contributions. The Community Schools Fund will transfer \$1,202,756 to the General Operating Fund in 2016-17.



All Funds Overview (continued)

Community Schools Fund (continued)

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			

Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at Horizons K-8, Boulder Prep, and Peak to Peak K-12 are all expected to have a slight decrease in funded FTE. Horizons K-8 is projected to decrease 3.1FTE, Boulder Prep 5.0FTE, and Peak to Peak 2.0FTE. Summit Middle School is projected to increase 1.0FTE and Justice High 2.0FTE, as compared to the previous year's submitted October Count. Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollment. Charter fund financials are completed by individual schools.

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 Grant to support programs at various schools. Other awards that continue to be funded include a School to Work Alliance Program, an Expelled and At-Risk Student Services Grant



All Funds Overview (continued)

Governmental Designated-Purpose Grants Fund (continued)

awarded in 2015 for a four-year period ending FY18, 21st Century Grant Cohort 7 for Alicia Sanchez funded over a five-year period FY16 through FY20, and a School Counselor Corps Grant for Nederland Middle/High School over a four-year period FY16 through FY19. 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 Revised Adopted 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. The fund continues to benefit from lower fuel costs, which are a reflection of both lower gas prices and the change in the nature of the bus fleet as we replace older diesel buses with new propane buses. Adequate budget has been allocated to cover these anticipated costs for the 2016-17 fiscal year with an increase in the General Operating Fund transfer and where applicable, other revenue sources.

Operations and Technology Fund

The Operations and Technology Fund was established in 2016-17 to account for activity which was authorized with funds made available from the passage of the 2016 Capital Construction, Technology, and Maintenance mill levy that voters approved. This levy will fund a portion of the \$33.4 million in present ongoing maintenance, custodial, security, and technology expenditures. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. In 2016-17, the levy will generate \$10.0M a year, which will offset operation and technology expenses.

Food Services Fund

The Food Services Fund will begin the 2016-17 fiscal year with TABOR. The General Operating Fund transfer will increase to \$595,446 in the 2016-17 revised budget, from \$396,300 in the 2015-16 revised budget, to cover market increases for some of the professional staff. Meal prices will increase by \$0.25 a meal. The USDA reimbursement rates increased by \$0.01 for paid status students, \$0.09 for reduced status students, and \$0.09 for free status students, or an average of 3.1 percent. The summer food program expanded 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 was calculated to allow for increases to COLA, steps, PERA, and health and dental insurance contributions. Food costs are expected to stabilize at 41.5 percent of sales.



All Funds Overview (continued)

Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees 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.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2017 is set at 8.995 mills to provide the appropriate funding for the district's debt service obligations, which are summarized as follows:

	Principal	Interest	Total
2017	19,225,000	25,381,943	44,606,943
2018	24,685,000	24,535,305	49,220,305
2019	15,165,000	23,742,305	38,907,305
2020	11,930,000	23,166,005	35,096,005
2021	12,355,000	22,605,190	34,960,190
2022-2026	69,720,000	103,656,900	173,376,900
2027-2031	86,875,000	85,482,269	172,357,269
2032-2036	104,020,000	63,104,856	167,124,856
2037-2041	108,400,000	37,241,875	145,641,875
2042-2045	107,915,000	9,120,263	117,035,263
Total	560,290,000	418,036,910	978,326,910

2014 Building Fund

The 2014 Building Fund includes the proceeds from the sale of \$250,000,000 in general obligation bonds on April 14, 2015. These funds will be used to implement projects identified in the [Facilities Master Plan](#) as approved by the Board of Education on August 12, 2014. The total Bond Program of \$576.5M includes improvements to school facilities and sites, programmatic space, health and physical development, educational innovation, school replacement, Early Childhood Education, information technology, a new school in Erie, and specialized Special Education services.

Capital Reserve Fund

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

Trust, Agency and Revolving Fund

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

Pupil Activity Fund

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



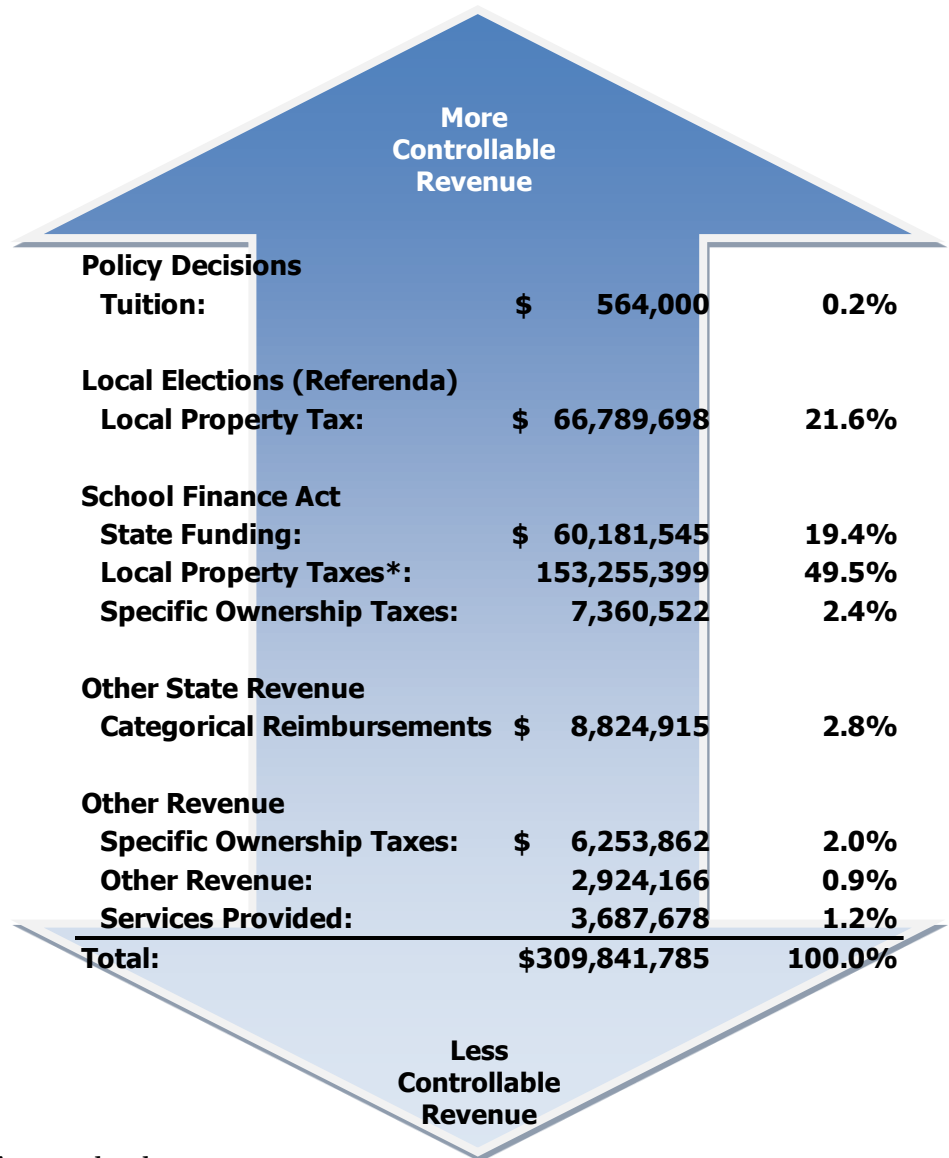
General Operating Fund

Revenue Sources

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.2 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 21.6 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 74.1 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, and services provided, make up the remaining 4.1 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.

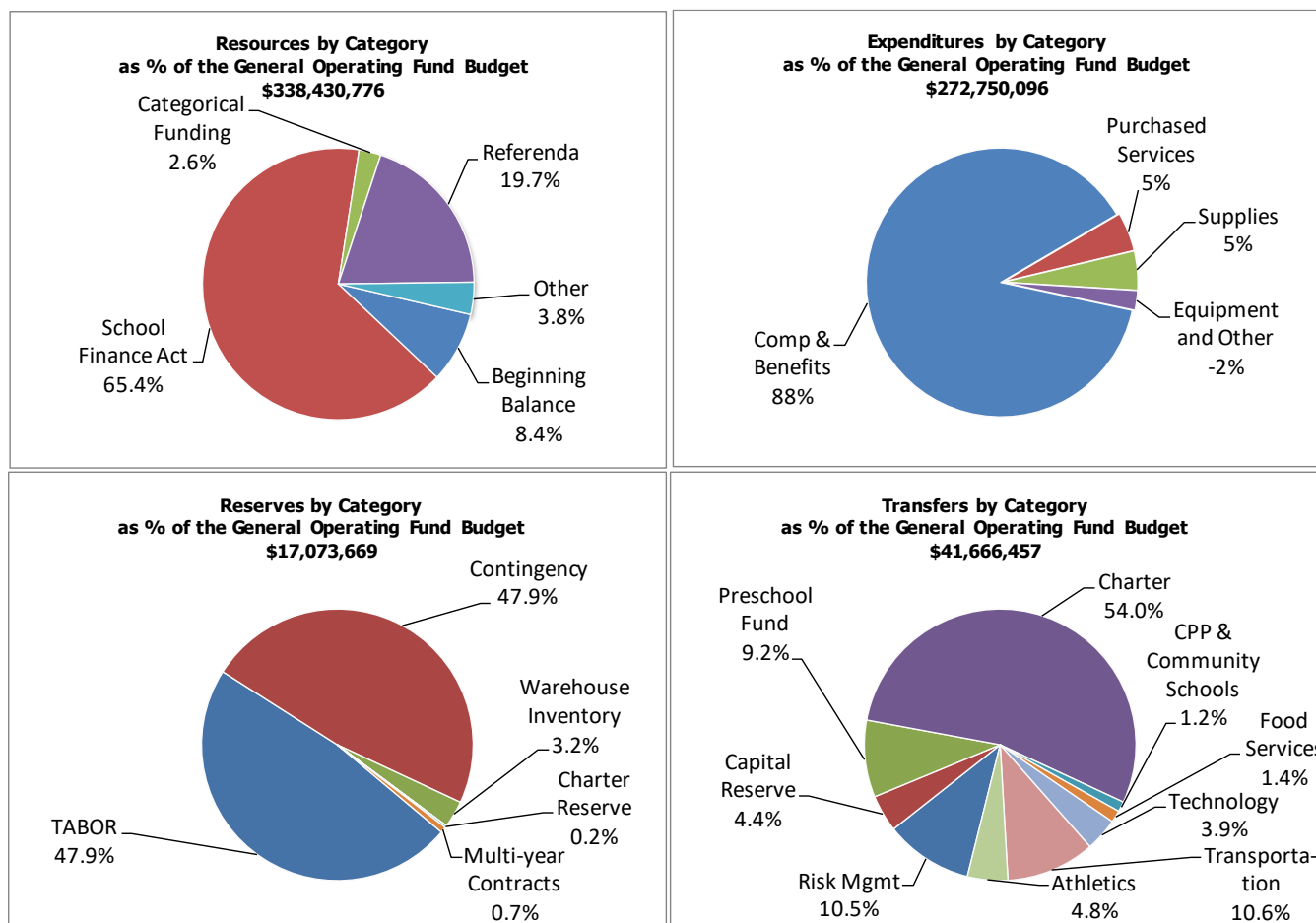
In the 2016-17 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



*includes abatements and delinquent local property taxes



General Operating Fund (continued)



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



General Operating Fund (continued)

Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. The restricted beginning fund balance for 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 2015-16 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 Actual 2014-15	Audited Actual 2015-16	Revised Budget 2016-17
Restricted	\$4,524,940	\$3,244,933	\$3,218,579	\$3,710,174	\$3,703,227
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	1,096,582
Unrestricted	6,272,988	7,285,133	4,278,614	6,551,160	7,504,004
Total GAAP Fund Balance	\$24,985,178	\$25,125,334	\$23,140,843	\$26,275,773	\$28,588,991

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

Major Sources of Revenue

Revenue Assumptions

The SFA funding for BVSD of \$7,351 per funded pupil is \$147 more per pupil funding as compared to 2015-16 Revised Adopted Budget funding. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2016-17, total enrollment base, including preschool, is projected to be 29,672.2. 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 29,672.2 times the per pupil funding of \$7,351 (slightly rounded), or \$218,112,924. 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.



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues

Local Revenues

- Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund, but is separate from the taxes levied by the district for the Bond Redemption Fund, Transportation Fund, and Operations & Technology Fund. Based on the following calculation, it is estimated that the district will receive \$217,937,366 in local property taxes for funding operations in 2016-17, in addition to the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$	218,112,924
Minus: State Finance Act Funding ¹		(59,940,361)
Equalized Specific Ownership Tax ¹		(7,360,522)
School Finance Act Local Property Tax Amount	\$	150,812,041
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	34,462,857
Total Override Elections	\$	67,125,325
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$217,937,366

¹ Subject to change by CDE formula.

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

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, is expected to increase ongoing by \$214K.
- Interest income is expected to increase to \$40K ongoing from the 2015-16 Revised Adopted Budget of \$20K.
- Indirect Cost Reimbursement is expected to increase by \$115K to \$770K due to an increase in the indirect cost rate percentage.
- Services provided to charters are contractual obligations paid by five charter schools for services in special education, information technology, business services, and district general administration. A decrease of \$57K is projected for the Revised Adopted Budget due re-negotiated agreements.



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

State Revenues

- State Equalization from the SFA represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2016-17 is \$60,181,545, 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 Development programs, and the READ Act. Revenues for this category are projected to have a slight increase of \$126K.
- State Categorical Reimbursement Revenue

	Audited Actual 2012-13	Audited Actual 2013-14	Audited Actual 2014-15	Audited Actual 2015-16	Revised Budget 2016-17
Vocational Education	\$1,185,965	\$1,014,120	\$1,193,205	\$1,381,626	\$1,228,190
Special Education	4,743,343	5,306,751	5,285,899	5,525,246	5,538,278
READ Act	-	328,088	747,836	600,595	648,853
ELPA	314,696	273,212	1,009,685	1,029,141	1,121,676
Talented & Gifted	274,725	273,555	281,743	283,866	287,918
TOTAL	\$6,518,729	\$7,195,726	\$8,518,368	\$8,820,474	\$8,824,915

Major Expenditures

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.

- Staff Compensation - 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 (\$1.6M) and attrition savings (\$1.6M). Ongoing staffing was adjusted in the Revised Adopted Budget based on October Count 2016 student count, one-time budget that includes teacher professional development carryover, and a budget for staffing reserve, unassigned, and displaced instructional FTE. Combined, fixed, and variable employee benefits will increase by \$2.2M. Variable benefits will increase



General Operating Fund (continued)

Expenditure Assumptions (continued)

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. Staffing was adjusted in the Revised Adopted Budget ongoing, based on the 2016 October Count. 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 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" on the following page. One-time and carryover expenses totaling \$2.8M were removed for this year's budget. Ongoing expenses for this category will decrease by \$6.6M from prior year and is comprised of a \$7.4M internal service credit for operational and technology expenses which will be recognized in a new fund with the passage of the 2016 ballot measure, \$1.8M in one-time carryover requests, an increase to Success Effect work (\$1M), decrease of unemployment expense (\$150K), increase in utilities (\$300K), along with additional other fees, contracts, and services (\$1.2M), and a realignment in the ongoing budget for Medicaid between salary and non-salary objects (\$562K).
- 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

Reserve and Transfer Assumptions

- Reserves – A total of 6.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 3.0%). The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This revised 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 \$6.2M. The Risk Management Fund will increase ongoing by \$996K from the prior year due to an increase in workers' compensation expenses and a new part-time staff position effective in 2016-17. The Capital Reserve Fund net increase of \$223K in 2016-17 does include a one-time transfer for athletic capital improvements.



General Operating Fund (continued)

Reserve and Transfer Assumptions (continued)

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 for an additional transfer of \$170K in 2016-17.

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 \$150K 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 \$711K from the prior year. The General Operating Fund transfer into this fund is for staffing needs, steps, COLA, and PERA increases. The transfer to the Transportation fund is on-going.

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 \$396K for General Operating Fund support due to an elimination of a one-time transfer in 2015-16.

The transfer of \$199K to the Food Services fund is an increase over the prior year and is to account for compensation, 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 Revised Budget transfer has increased by \$337K 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 \$57K 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)

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 Revised Adopted Budget Contains One-Time Expenditures & Transfers:

Revised Budget Numbers - Policy DB Calculation	
\$ 309,841,785	Total Revenues
(314,416,553)	Less Total Expenditures & Transfers
(1,602,014)	Less one time Revenue
144,051	Plus one time Transfers
6,064,138	Plus one time Expenditures & Carryover
31,407	Total Policy DB Ongoing Available

\$ 29,629	Net available ongoing funds after 6% reserves
------------------	--

Adopted 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

Revised Budget:

Revised Budget - One-time Revenues	
\$ 1,187,014	Property Tax - Credits and Abatements
340,000	Signature Gift for Professional Development
50,000	Impact on Education for Professional Development
25,000	Flex Spending Accounts
\$ 1,602,014	Total One-time Revenues

Revised Budget - One-time Transfers	
\$ (500,000)	Transportation Fund
51,051	Charter Fund
293,000	Capital Reserve Fund
\$ (155,949)	Total One-time Transfers

Revised Budget - Carryover Expenditures	
\$ 142,143	One-Time Carryover
3,561,084	Standard Carryover
\$ 3,703,227	Total Carryover Expenditures

Revised Budget - One-time Expenditures	
\$ (4,700,000)	One-Time Staffing
2,360,911	District-wide Projects
\$ (2,339,089)	Total One-time Expenditures



General Operating Fund (continued)

Stretching Your BVSD Dollar

	12-13 REVISED BUDGET	13-14 REVISED BUDGET	14-15 REVISED BUDGET	15-16 REVISED BUDGET	16-17 REVISED BUDGET	% of Total
INSTRUCTION	\$158,030,973	\$165,045,104	\$173,416,402	\$184,517,824	\$190,434,835	69.82%
Regular Education	118,422,302	124,317,681	129,641,974	138,100,473	142,997,138	52.43%
Special Education	28,750,825	29,352,491	31,974,295	34,234,735	34,804,561	12.76%
Vocational Education	2,681,704	2,558,182	2,572,932	2,711,708	2,742,955	1.01%
Cocurricular Education and Athletics	1,105,089	1,108,876	1,117,442	1,216,187	1,209,497	0.44%
English Language Development						
Support Services	5,627,462	6,211,520	6,625,089	6,801,582	7,123,241	2.61%
Talented and Gifted Education	1,443,591	1,496,354	1,484,670	1,453,139	1,557,443	0.57%
INSTRUCTIONAL SUPPORT	\$18,108,684	\$21,810,970	\$21,592,228	\$22,868,811	\$24,259,907	8.90%
Student Services	9,941,005	11,576,256	11,047,364	10,964,162	12,158,889	4.46%
Instructional Staff Support	8,167,679	10,234,714	10,544,864	11,904,649	12,101,018	4.44%
SCHOOL ADMINISTRATION AND OPERATIONS	\$38,845,136	\$40,492,156	\$43,138,006	\$45,051,951	\$39,789,263	14.59%
School Administration	18,116,252	19,476,087	21,089,322	21,686,794	21,715,216	7.96%
Operations and Maintenance	20,728,884	21,016,069	22,048,684	23,365,157	18,074,047	6.63%
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$14,951,703	\$15,437,650	\$17,254,076	\$18,981,045	\$18,266,091	6.69%
General Administration	2,860,641	2,657,020	3,865,095	3,919,822	3,759,084	1.38%
Business Services	3,688,215	4,146,557	4,047,840	4,223,164	4,702,390	1.72%
Central Services	8,402,847	8,634,073	9,341,141	10,838,059	9,804,617	3.59%
GRAND TOTAL	\$229,936,496	\$242,785,880	\$255,400,712	\$271,419,631	\$272,750,096	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).



General Operating Fund (continued)

Budget Adjustment Plan

The 2016-17 Revised Adopted 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, \$1.6M for Horizontal Lane Changes and an estimated \$1.6M in savings in salaries and benefits from the turnover of senior staff.		
Instruction		Dept
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
Add 2015-16 Carryover Funds	60,000	District Wide
Add 2015-16 School Resource Allocation Carryover	222,242	All Schools
Add 2015-16 School Textbook Carryover	1,102,090	All Schools
Add 2015-16 School Carryover	19,158	All Schools
Add 2015-16 READ ACT Literacy Carryover	324,596	District Wide
Subtotal Changes In Carryover Funds	\$ 192,463	
Add Ongoing School Resource Allocation for Student Growth	\$ 49,000	All Schools
Add Ongoing ELD Materials - Success Effect	400,000	District Wide
Add Ongoing READ Act	48,258	District Wide
Add 2015-16 Ongoing Staffing Resources	2,805,650	All Schools
Remove 2016-17 Ongoing Staffing Resources for October Count staffing	(1,071,117)	All Schools
Add School Supplemental SRA Funding	50,000	All Schools
Subtotal Changes In Ongoing Funding	\$ 2,281,791	
Remove 2015-16 One-time Payment	\$ (40,000)	Special Education
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 2016-17 One-time Regular Instruction Staffing Reserve, Displaced and Unassigned	1,098,981	All Schools
Add 2016-17 School Resource Allocation Preschool	10,000	All Schools
Add One-time Summer School support	69,707	District Wide
Add One-time Online Learning	55,000	Online Learning
Add One-time Special Education equipment and software	51,910	Special Education
Add One-time Payment	70,000	Special Education
Add One-time CTE Support	20,000	CTE Schools
Subtotal Changes in One-Time Funding	\$ (1,647,896)	
Regular Instruction Total	\$ 826,358	
Student Support Services		
Remove 2014-15 Medicaid Program Carryover	\$ (1,141,311)	Nursing Services
Add 2015-16 Medicaid Program Carryover	1,528,692	Nursing Services
Subtotal Changes In Carryover Funds	\$ 387,381	
Add Sign Language interpreters	\$ 10,000	All Schools
Add PARA Support for 504 students	6,000	All Schools
Subtotal Changes In Ongoing Funding	\$ 16,000	
Student Support Services Total	\$ 403,381	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs		
Add Traveling Teacher mileage	\$ 5,000	District-Wide
Subtotal Changes In Carryover Funds	\$ 5,000	
Remove 2015-16 One-time Staffing Resources	\$ (71,085)	District-Wide
Add One-time Inside Out Coaching	25,000	District-Wide
Add One-time PD and Program Development	73,926	Meadowlark K-8
Add One-time Instructional Services and Equity	12,100	Instructional Services and Equity
Subtotal Changes in One-Time Funding	\$ 39,941	
Instructional Support Programs Total	\$ 44,941	
School Administration and Operations		
Add One-time Administrator on Special Assignment (0.60FTE)	104,550	District-Wide
Add One-time Distance Learning	4,300	Superintendent's Office
Subtotal Changes in One-Time Funding	\$ 108,850	
School Administration and Operations Total	\$ 108,850	
District-Wide Services/Central Administration		
Remove 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
Add 2015-16 Carryover Funds	82,143	Departments
Add 2015-16 Teacher Professional Development Carryover	350,000	District-Wide
Add 2015-16 Board of Education Carryover	14,306	Departments
Subtotal Changes In Carryover Funds	\$ (586,791)	
Add Internal Credit for Operations and Technology Fund	(7,393,090)	Operations and Info Technology
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	109,060	District-Wide
Subtotal Changes in Ongoing Funding	\$ (6,534,030)	
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
Add 2016-17 One-time Supplies, Fees, Contracts & Services	644,637	
Subtotal Changes in One-Time Funding	\$ 356,404	
District-Wide Services/Central Administration Total	\$ (6,764,417)	
All Program Areas Total	\$ 1,519,113	



General Operating Fund (continued)

Summary of Changes in FTE

2015-16 REVISED BUDGET **2,714.267 FTE**

ADMINISTRATION CHANGES

602 SUPERINTENDENT'S OFFICE	<u>Change</u>	(1.000)
Budget Reorganization - Office Assistant	(1.000)	
604 LEGAL OFFICE	<u>Change</u>	-
Budget Reorganization - ADA Audiologist	(0.100)	
Budget Reorganization - Compliance Specialist	0.100	
607 STRATEGIC INITIATIVES	<u>Change</u>	0.800
Budget Reorganization - Assistant Superintendent from Bond	0.200	
Budget Reorganization - Education Innovation Director from Bond	0.600	
616 ENGLISH LANGUAGE DEVELOPMENT	<u>Change</u>	(0.058)
Budget Reorganization - ELD Teacher to ELD Specialist	(0.058)	
635 DISTRICT-WIDE INSTRUCTION	<u>Change</u>	0.625
Budget Reorganization - Office Assistant	0.625	
Remove One-time - Admin on Special Assignment	(0.600)	
Add One-time - Admin on Special Assignment	0.600	
640 OPERATIONAL SERVICES	<u>Change</u>	(0.562)
Budget Reorganization- Project Manager to Bond	(0.500)	
Budget Reorganization - Sustainability Coordinator to Bond	(0.362)	
Budget Reorganization- CAD Operator from Bond	0.300	
643 ENVIRONMENTAL SERVICES	<u>Change</u>	6.250
Add Ongoing - Custodians	6.250	
668 COMMUNICATIONS DEPARTMENT	<u>Change</u>	(0.300)
Budget Reorganization - Communication Specialist	0.200	
Budget Reorganization - Office Assistant	(0.500)	
687 HUMAN RESOURCES	<u>Change</u>	0.140
Budget Reorganization - Classified Hiring Specialist	0.500	
Add Ongoing - Benefit Technician	0.200	
Budget Reorganization - Office Assistant	(0.560)	
688 BUDGET SERVICES	<u>Change</u>	0.250
Budget Reorganization - Medicaid Analyst	0.250	
689 INFORMATION TECHNOLOGY	<u>Change</u>	(0.600)
Budget Reorganization - Cataloging Assistant to Library Cataloger	0.400	
Budget Reorganization - Senior Application Developer	(1.000)	
Budget Reorganization - Director of IT Applications	1.000	
Budget Reorganization - Operations Manager	(1.000)	
690 FINANCE & ACCOUNTING	<u>Change</u>	(1.000)
Budget Reorganization - Medicaid Accounting Assistant	(1.000)	
695 PURCHASING	<u>Change</u>	-
Budget Reorganization - Purchasing Director to Bond	(0.250)	
Budget Reorganization - Contract Specialist from Bond	0.250	
792 PRINT SHOP	<u>Change</u>	(0.200)
Budget Reorganization - Compositor	(0.500)	
Budget Reorganization - Press Operator	0.500	
Remove Ongoing - Print Shop Manager	(0.200)	



General Operating Fund (continued)

Summary of Changes in FTE (continued)

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		4.345
SCHOOL CHANGES	Change	
Staffing Formula - Elementary Teachers	3.590	
Staffing Formula - Middle School Teachers	0.450	
Staffing Formula - High School Teachers	(5.990)	
Staffing Formula - Elementary Paras	0.376	
Staffing Formula - Middle School Paras	0.024	
Staffing Formula - High School Paras	(0.303)	
Onetime Staffing - Elementary Teachers	1.430	
Onetime Staffing - Specials (Art, Music, PE)	2.995	
Onetime Staffing - Instrumental Music Teachers	2.199	
Onetime Staffing - High School Teachers	1.576	
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	
One-time Staffing - Special Education Paras	0.006	
Budget Reorganization - Student Services Manager to Dean	0.071	
Budget Cut Redistribution - School Target 1 - FTE and SRA Redistribution	0.263	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		10.721
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		15.066
2016-17 REVISED BUDGET	2,729.333	FTE



Capital Projects

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

2014 Building Fund

Summary

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



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

Assessing the need

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

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

Educational Facilities Master Plan

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

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



Capital Projects (continued)

Building Fund (continued)

Citizens' Bond Oversight Committee

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

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

Bond Program Commitments

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

The district has committed to:

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

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

Bond Program's Benefit to the Environment

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



Capital Projects (continued)

Building Fund (continued)

Project List

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



Capital Projects (continued)

Capital Reserve Fund

Summary

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

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

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

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

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

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



Capital Projects (continued)

Impact of Capital Projects on Operating Budget

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

2014 Bond Program

With the passage of the \$576.5M bond in November 2014, the district is in the early stages of planning and preparation of detailed project lists. A new school is being built through the bond. Meadowlark K-8 in the Erie community, is set 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.

Additionally, as a result of bond renovation and remodels, there is an anticipated increase in utilities of approximately \$300K that the district has considered in the 2016-17 Revised Adopted Budget.

The full impact of the school's opening and operations will not be realized until the 2017-18 budget year.

Capital Reserve

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

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

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

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

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

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

In the 2016-17 Revised Adopted 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 Operating Fund in the next few years with savings in fuel costs, maintenance, and repairs on the older vehicles and buses.



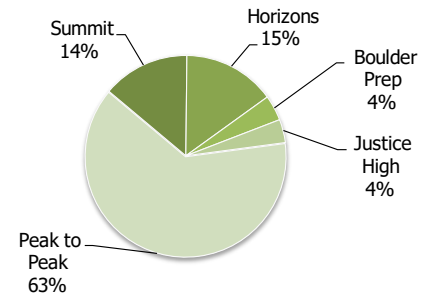
Charter School Fund

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	\$ 788,736	\$ 685,436	\$ 216,748	\$ 232,686	\$ 3,315,564
REVENUE:					
Per-Pupil Funding:	\$ 2,621,446	\$ 2,459,032	\$ 766,861	\$ 604,599	\$ 10,389,532
Override Election Revenue	800,373	782,030	234,188	95,160	3,278,070
Other State Revenue	28,974	74,119	19,514	18,502	330,790
Fundraising Revenue:	25,000	124,500	-	-	-
Athletic Fees	15,000	-	-	-	-
Instructional Fees	43,220	-	-	-	-
Misc. Revenue	-	125,186	20,000	-	1,982,100
CDE Capital Construction:	48,847	45,714	28,701	22,630	389,890
TOTAL REVENUE	\$ 3,582,860	\$ 3,610,581	\$ 1,069,264	\$ 740,891	\$ 16,370,382
TOTAL RESOURCES	\$ 4,371,596	\$ 4,296,017	\$ 1,286,012	\$ 973,577	\$ 19,685,946
TOTAL EXPENDITURES:	\$ 3,544,758	\$ 3,758,708	\$ 1,033,769	\$ 951,350	\$ 15,933,619
EMERGENCY RESERVE	\$ 106,736	\$ 104,582	\$ 32,078	\$ 22,227	\$ 488,981
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,651,494	\$ 3,863,290	\$ 1,065,847	\$ 973,577	\$ 16,422,600
ENDING BALANCE	\$ 720,102	\$ 432,727	\$ 220,165	\$ -	\$ 3,263,346
PROJECTED ENROLLMENT:	Summit 354.0	Horizons 331.4	Boulder Prep 104.0	Justice High 82.0	Peak to Peak 1,412.8



Fund Balance Requirements

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

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

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

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

Spending Limitations:

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

Reserve Requirements:

- The General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including the TABOR reserve plus a minimum of a 3.0 percent contingency reserve. The need for additional reserves shall be reviewed annually.
- Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve within two years from first dispersal.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- The General Operating Fund budget will be developed on a GAAP basis.

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Nonspendable fund
- Restricted fund balance
- Committed fund balance
- Assigned fund balance
- Unassigned fund balance

The 2016-17 Revised Adopted Budget has been developed in compliance with these fund balance requirements.



Compliance Statements

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

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

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

The 2016-17 Revised Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2016-17 Revised Adopted Budget document provides summary information for a broad look at the financial plan of the district.

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

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

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

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

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

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

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

The 2016-17 Revised Adopted Budget line item detail is available for public review in the Budget Services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2016-17 Revised Adopted Budget is also available in PDF format on our website at:

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

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

ORGANIZATIONAL SECTION

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Profile of the Government

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

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

BVSD is located in Boulder County near the foothills of the Rocky Mountains, approximately twenty miles northwest of Denver. Its boundaries encompass approximately 500 square miles in Boulder, Broomfield, and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served. Residents within the district, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder, and Longmont and the growing communities in between. The city of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Oracle Inc., IBM Corporation, Ball Corporation, Level 3 Communications, numerous federal research laboratories, and other smaller software, research, manufacturing, and pharmaceutical firms.

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

Budget Decisions Shaped by Goals and Financial Constraints

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

Given the constraints of available resources, BVSD re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. Over time, the district has faced challenges, utilized advances in technology, enhanced the advantages of the district's economies of scale, and modified programming to maximize student 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. We constantly monitor business environmental factors such as inflation, tax collection rates, and state legislation in order to examine cost trends for a variety of items during the development of the budget.

Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 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 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 revised 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. However, 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, and 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.

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 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.bvsd.org.

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

Analysis Worksessions were held with the Board of Education on 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.

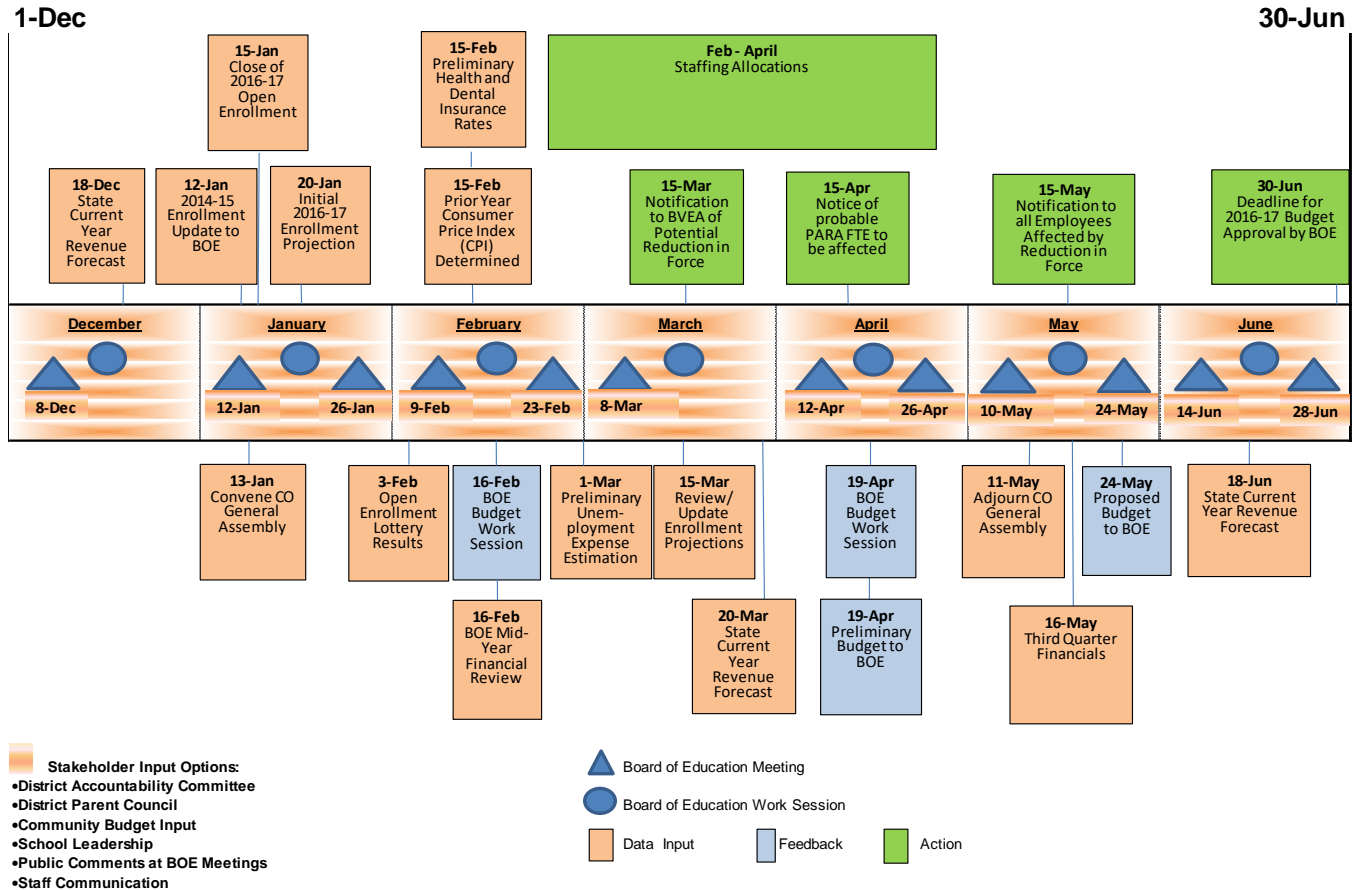
Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

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.



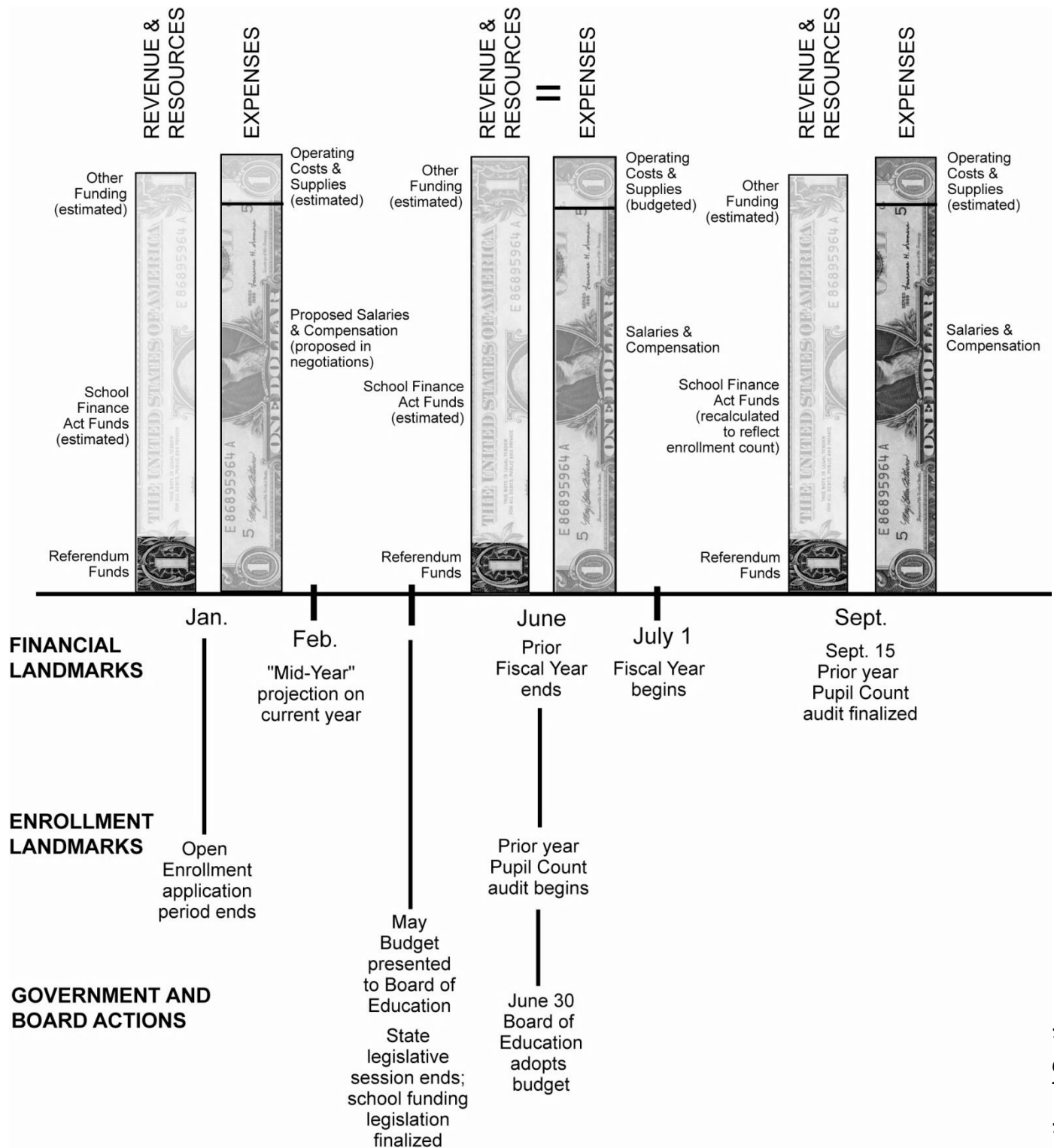
Budget Development Process (continued)

2016-17 Budget Development Process Milestones



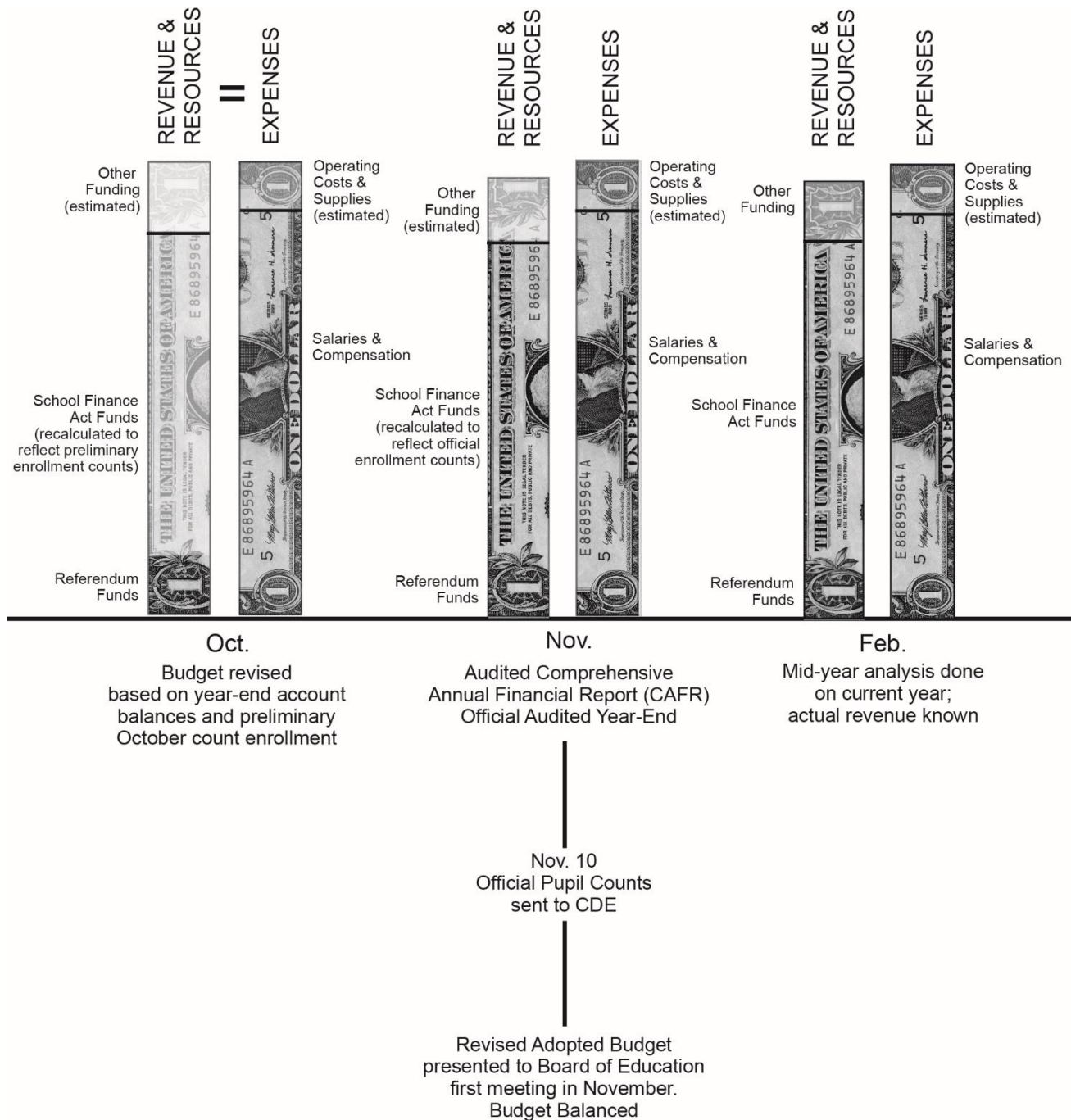


Budget Development Timeline





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 spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the values identified. As part of the district's budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. Detailed revenue, expenditures, and staff allocation formulas that support educational programs and services needed to address values we support can be found in the Financial Section of this book.



Goals and Strategies – 2013-2018

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



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 Revised Adopted 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 Revised Adopted 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 Revised Adopted 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, 2016, provided no instances of material weaknesses in internal control or material violations of applicable laws, regulations, contracts, and grants.



Financial Information (continued)

Budgeting Controls

The district maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the Board of Education. Budgetary controls include an encumbrance accounting system, expenditure control, and position control. The district's financial system provides budget managers with online capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget. The policies adopted by the Board of Education related to fiscal management and the budget process can be found in the Informational Section of this document.

Cash Management

The cash management and investment practices of the district follow BVSD's Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations, repaying those funds once property tax revenues begin flowing into the district in March. In June 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, 2016, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/accounting/Pages/default.aspx>.

Governing Policies

The 2016-17 Revised Adopted Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

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

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

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

Grants Management (DD) - The school district is receptive to outside financial support to aid in delivery, maintenance, and improvement of the educational program. The district will apply for and receive appropriate federal, state, and private grants that will support the strategic plan or otherwise assist in improving student achievement.

Project Partnerships, Sub-Award Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities (DD-R1) - When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods, or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments.

Grants to District Personnel (DD-R2) - Grants applied for and received by individual district personnel for personal, professional, or professional development purposes are not subject to district policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other district personnel.

Loan Programs (Funds from State Tax Sources) (DEB) - The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.



Governing Policies (continued)

Cash Management/Investment Policy (DFA) - The Board of Education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately. District funds shall be invested in accordance with Colorado statutes.

Revenues from Licensing of School Facilities for Telecommunication Uses (DFB) – As a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, the Board of Education may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

Revenues from State/Federal Tax Sources (DEB/DEC/DFC) - Except for non-categorical state and federal funds received by the school district to support the General Operating Fund budget, other outside funds received for any project requiring the expenditure of school district funds and/or the cooperative use of school district facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.

Depository of Funds/Authorized Signatures (DG) - All monies received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

Bonded Employees and Officers (DH) - The district's chief financial officer and director of accounting services shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

Fiscal Accounting and Reporting (DI) - The superintendent shall be responsible for receiving and properly accounting for all funds of the district. The accounting system used shall conform to the requirements of the State Board of Education and with generally accepted accounting principles which will provide the appropriate separation of accounts, funds, and special monies.

Inventories (And Property Accounting) (DID) - The Board of Education directs that the district maintain a system for the inventory of all fixed assets including land, buildings, vehicles, and equipment. The district will also maintain an inventory of infrastructure assets including roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution collection systems.

Audits (DIE) - In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year. The board shall issue a Request for Proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit.

District Audit Committee (DIEA) - The Board of Education has the responsibility to district residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the board establishes an audit committee to assist in its oversight responsibilities.

Purchasing and Contracting (DJ-DJE) - Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient, or impossible. The procurement department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the district's adopted budget and purchased in accordance with this policy.

Payroll Procedures/Payday Schedules (DL-DLA) - All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the chief personnel officer.

Salary Deductions (DLB & DLB-R) - Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements. The superintendent authorizes deductions for PERA, credit union, savings bond, life survivor's insurance, health and dental insurance, tax savings plans, employee



Governing Policies (continued)

contributions, and professional dues from employee salaries, provided the employee has filed the proper permission for payroll withholding.

Employee Expense Reimbursements (DLC) - Employees who are required to travel from school to school and/or out of town on business for the district shall be reimbursed upon application by the employee and supervisor approval.

District Properties Disposal Procedures (DN) – The superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by sale, donation, sealed bid, auction, recycling or discarding.

Type and Description of Funds

The district has 19 active funds in total, each identified within their type (Operating Funds, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Fund, Internal Service Funds, and Fiduciary Funds) including the General Operating Fund.

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

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

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

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

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

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

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

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

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



Type and Description of Funds (continued)

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

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

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

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

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

22 - Governmental Designated-Purpose Grants Fund: This fund is provided to account for monies received from various federal, state, and local grant programs.

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

61 - Operations & Technology Fund: This fund accounts for capital construction, technology, and maintenance. It was developed after voters approved the associated mill levy in November 2016.

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

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

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

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

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

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



Type and Description of Funds (continued)

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

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

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

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

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

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

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



Definition of Account Code Structure

Boulder Valley School District's account code structure is aligned with the Colorado Department of Education's *FPF Handbook – Chart of Accounts*. These account code elements comprise the account string used for electronic data communications.

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

Operating Funds

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

Special Revenue Funds

- 21 = Food Services Fund
- 23 = Tuition-Based Preschool Fund
- 22 = Grants Fund
- 25 = Transportation Fund
- 61 = Operations & Technology Fund

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

- 41 = 2006 Building Fund
- 42 = 2014 Building Fund
- 43 = Capital Reserve Fund

Internal Service Funds

- 66 = Health Insurance Fund
- 67 = Dental Insurance Fund

Fiduciary Funds

- 71 = Trust Fund
- 72 = Agency Fund
- 73 = Revolving Account Fund
- 74 = Pupil Activity Fund

Location - a dimension used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators, as a means of segregating costs.

- 1XX = Elementary
- 2XX = Middle
- 3XX = Senior
- 4XX = Vocational/Technical
- 5XX = Combination (e.g. K-8, 6-12)
- 6XX = Centralized Administration Departments
- 7XX = Service Centers
(e.g. Transportation, Warehouse)
- 8XX = District-Wide Costs
- 9XX = Charter/Service Centers

Special Reporting Element (SRE) - describes the activity for which a service or material object is acquired, much like a function. This element is optional but may be used with the program element to differentiate program costs.

- 1X = Instruction
- 2X = Support Services
- 3X = Non- Instructional Services
- 4X = Facilities Acquisition and Construction Services
- 5X = Other Uses
- 9X = Reserves



Definition of Account Code Structure (continued)

Program - a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses, and Reserves.

0010-1799 = Instructional

1800-2099 = Co-curricular Activities

2100-2999 = Support Services

3000-3399 = Non-instructional Services

3400-3999 = Adult Education

4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

Source/Object - a combination dimension which is used to identify the type of account: Revenue (Sources), or Expenditure (Object). Object is the service or commodity obtained.

1XX = Salaries

2XX = Benefits

3XX = Purchased Professional and Technical Services

4XX = Purchased Property Services

5XX = Other Purchased Services

6XX = Supplies

7XX = Property & Equipment

8XX = Other Objects

9XX = Other Uses of Funds

Job Classification - a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.

100-199 = Administration

200-207 = Classroom Instruction

210-220 = Instructional Support

231-242 = Other Support

300-371 = Professional Support

380-382 = Computer Technology

400-424 = Paraprofessionals

500-516 = Office/Administrative Support

600-636 = Crafts, Trades, and Services

Designated Grant/Project - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

Fiscal Year – a twelve-month account period (July 1 through June 30) to which the annual budget applies.



Definition of Account Code Structure (continued)

Revenue and Expenditure Accounts

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

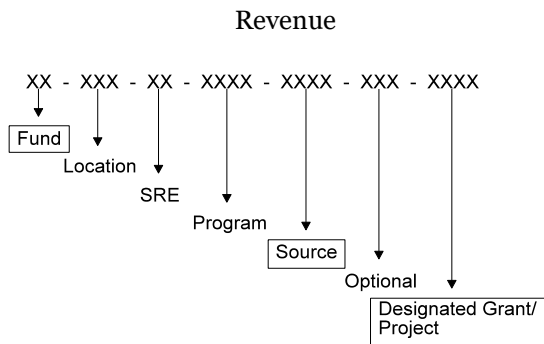
Revenue Dimensions

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

Expenditure Dimensions

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

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

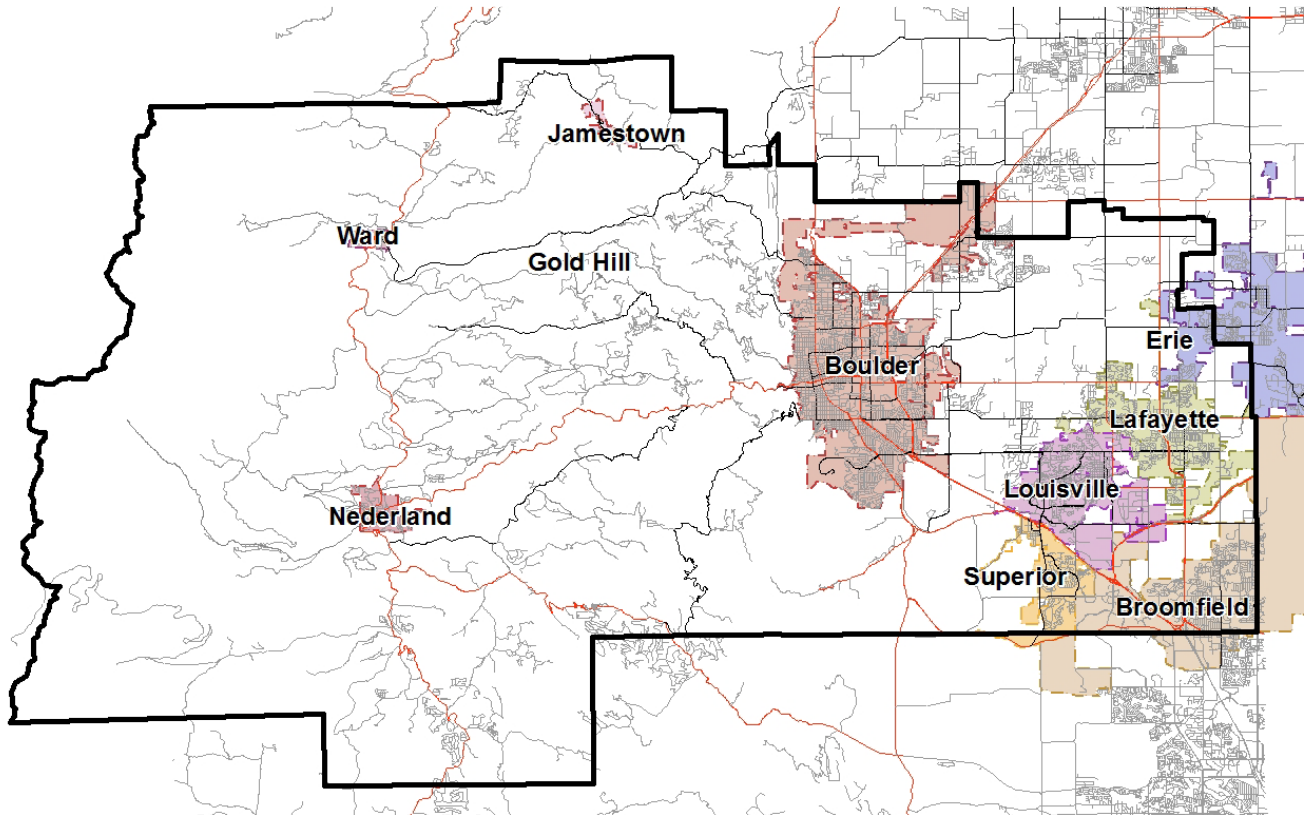




Facilities, Land/Buildings, Communities and Geographic Information

Communities

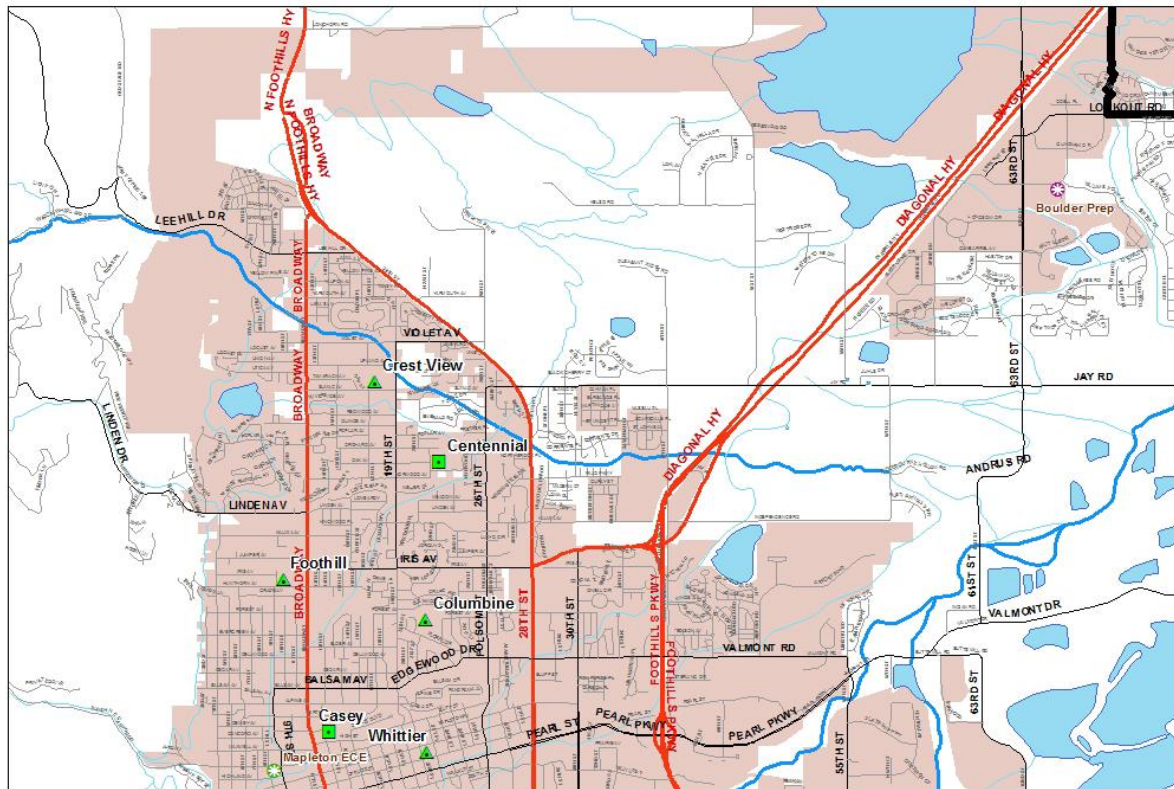
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





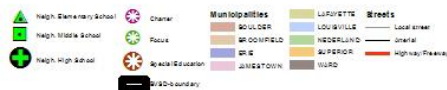
Facilities, Land/Buildings, Communities and Geographic Information (continued)

North Boulder County Area



Boulder Valley School District
BVSD SCHOOL FACILITIES
City of Boulder Detail

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

Boulder Preparatory High
Heatherwood Elementary
Mapleton Early Childhood Center



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

South Boulder County Area



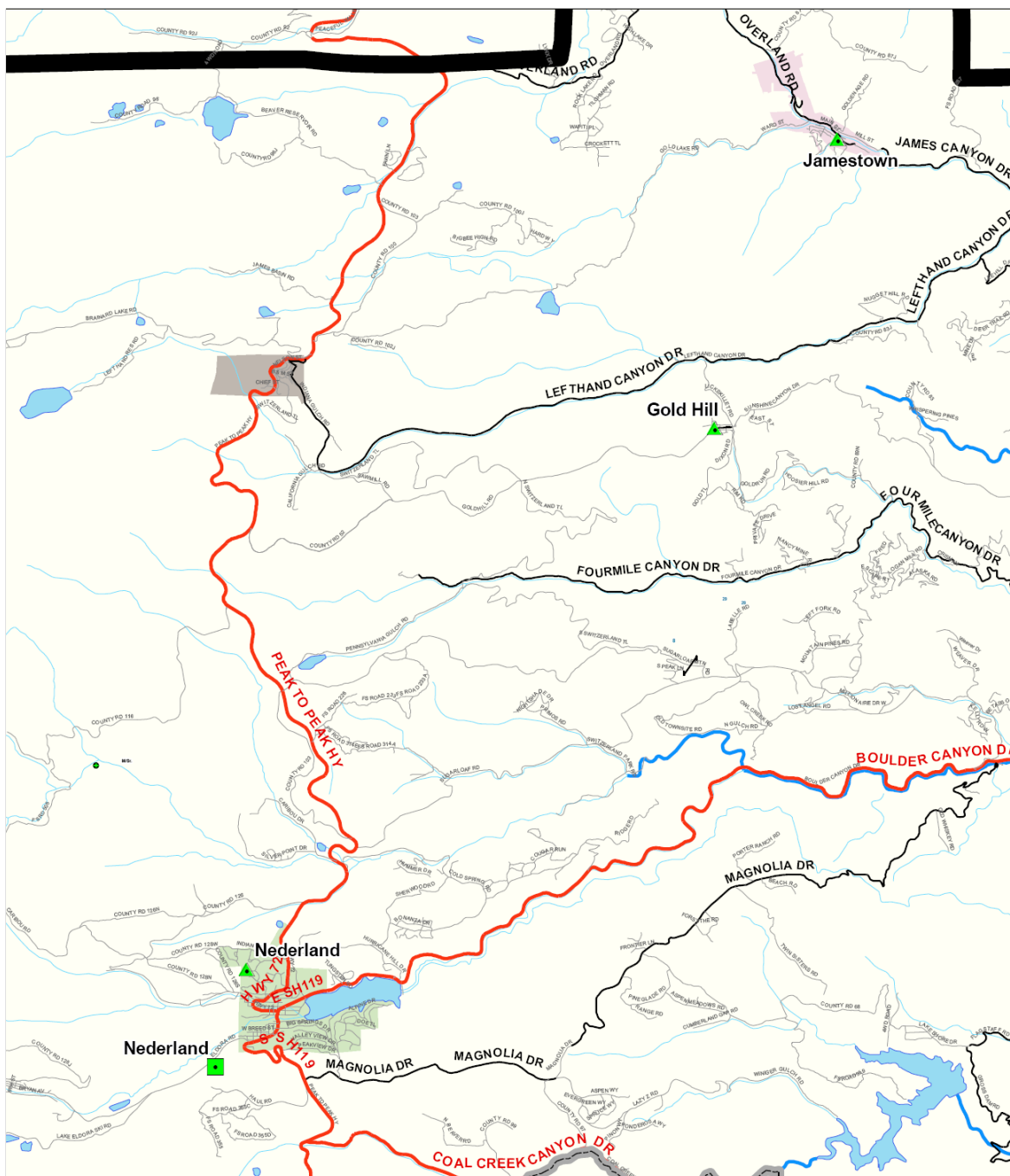
Boulder High
Flatirons Elementary
University Hill Elementary
New Vista High
Halcyon Middle/Senior
Creekside Elementary
Community Montessori
Summit Middle
Southern Hills Middle
Bear Creek Elementary
Mesa Elementary
Fairview High

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



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

Mountain Area



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



Boulder Valley School District

Excellence and Equity

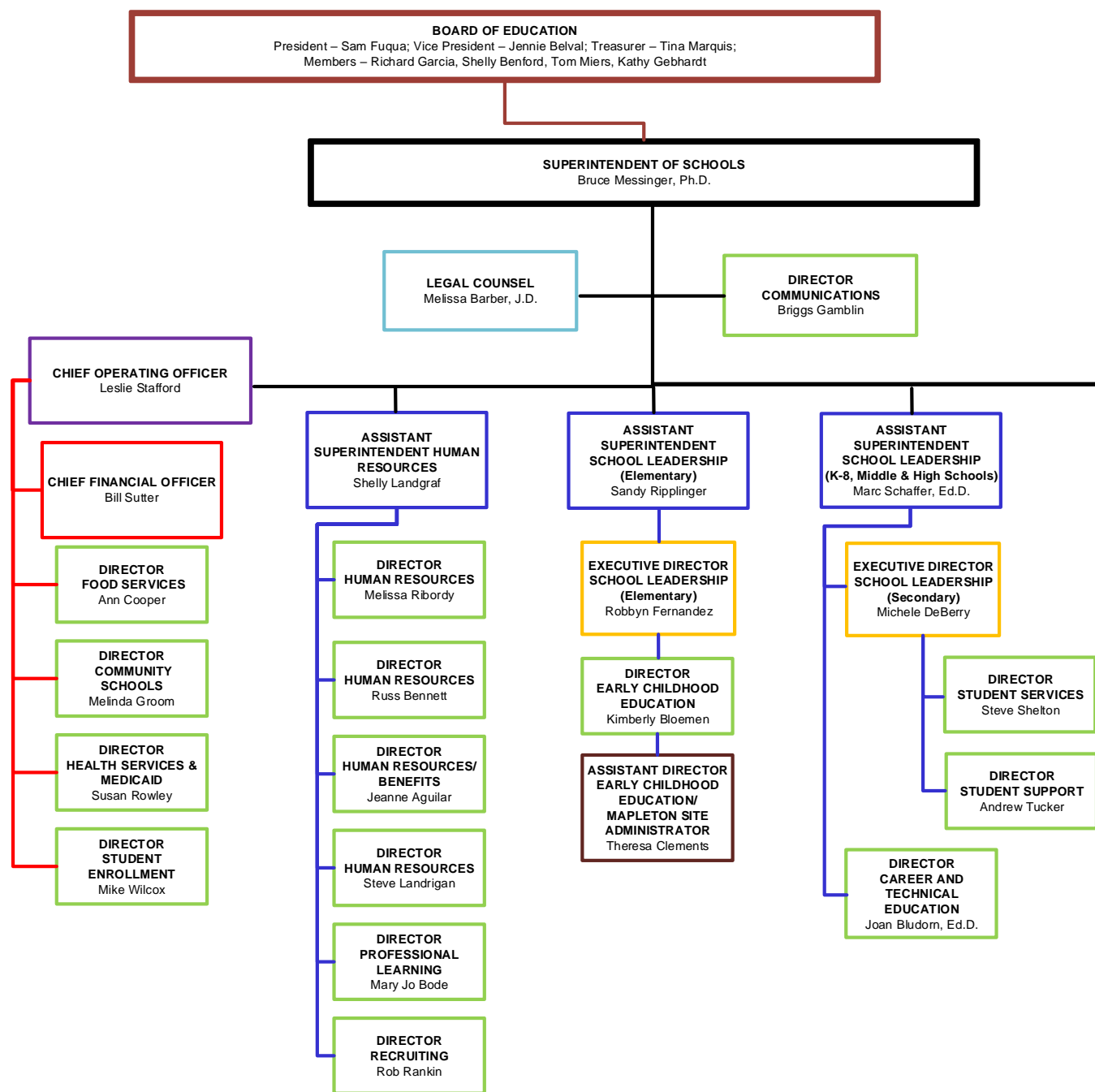
OUR SCHOOL DISTRICT

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District Organization

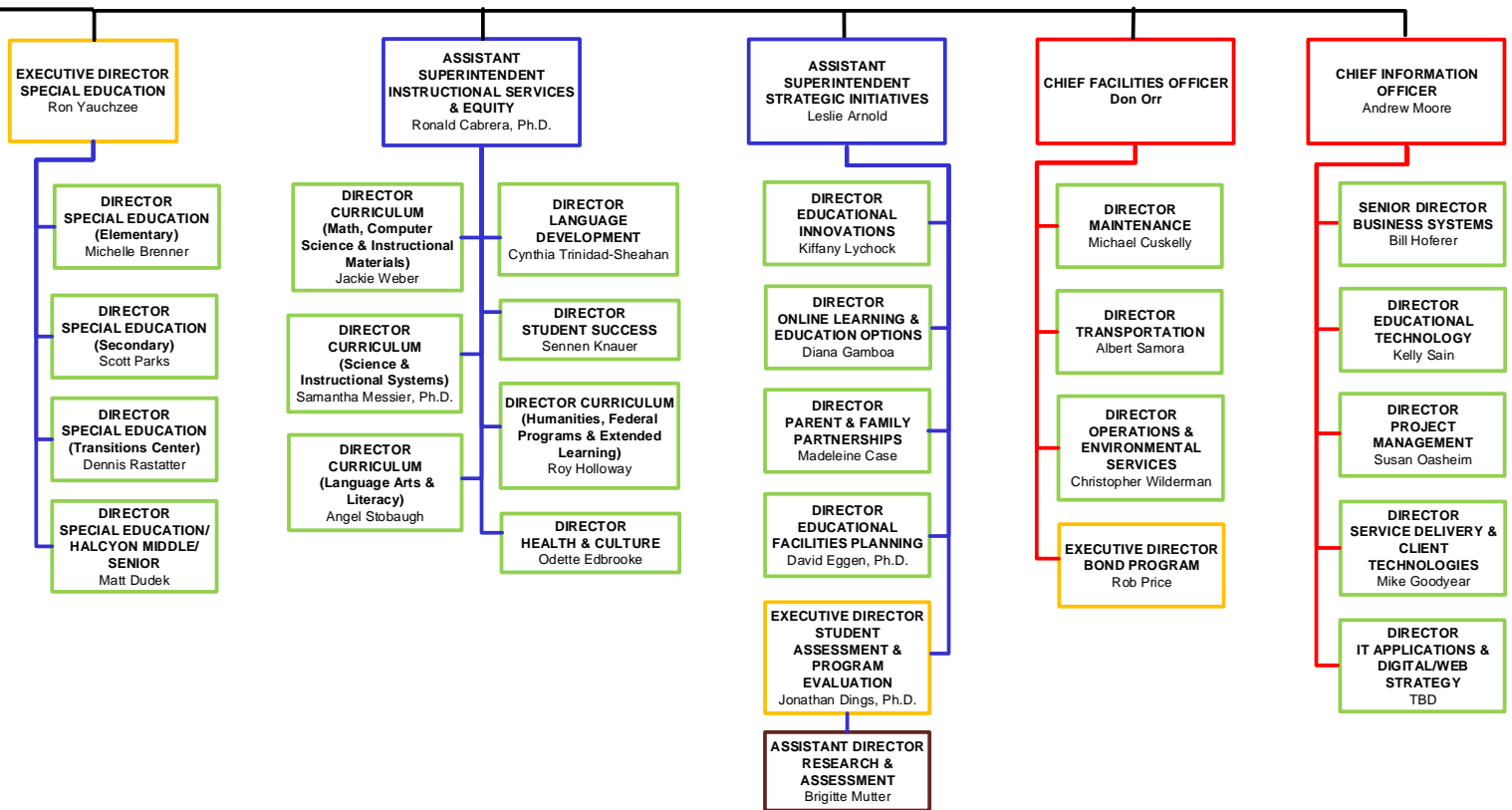
(As of July 1, 2016)





District Organization

(As of July 1, 2016)





Organizational Structure and Operating Departments

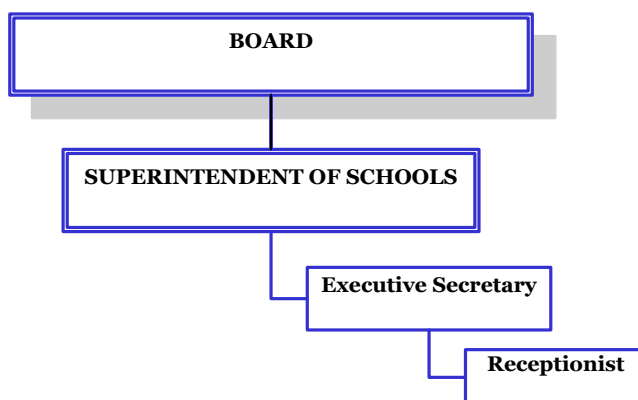
General Administration

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)

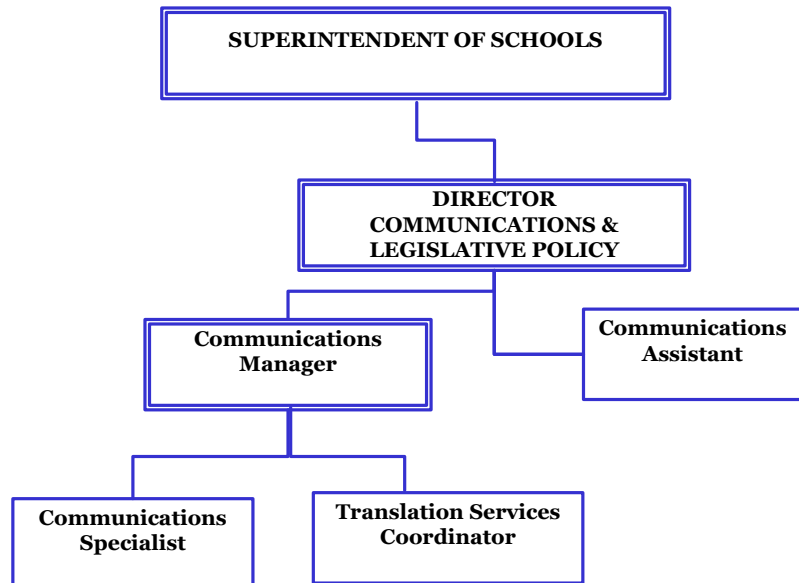
General Administration (continued)

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.

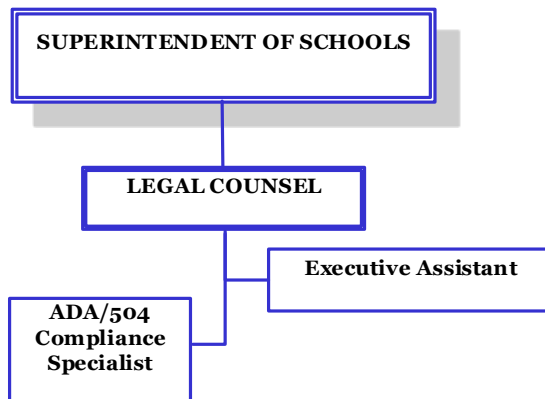


District Organizational Operating Departments (continued)

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)

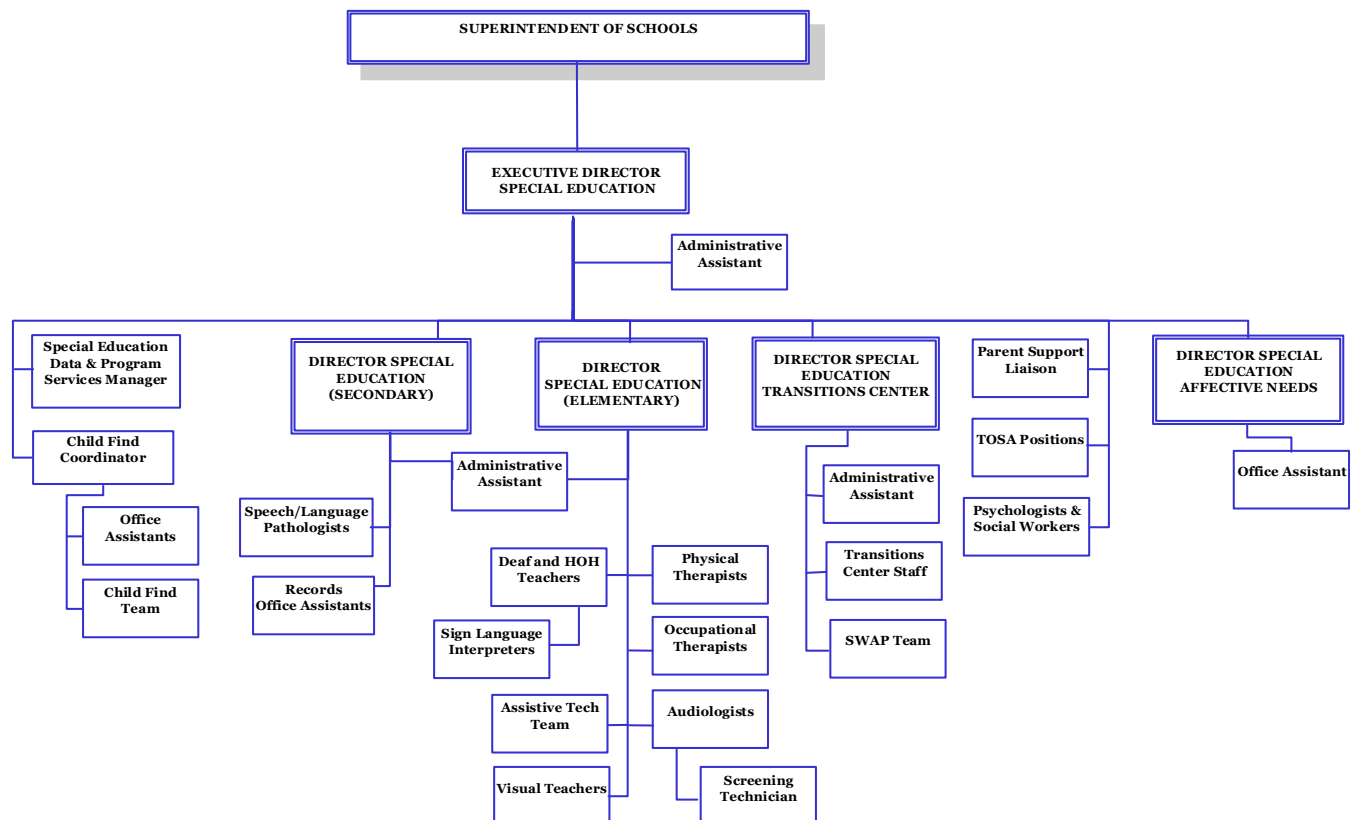
SPECIAL EDUCATION (611)

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)

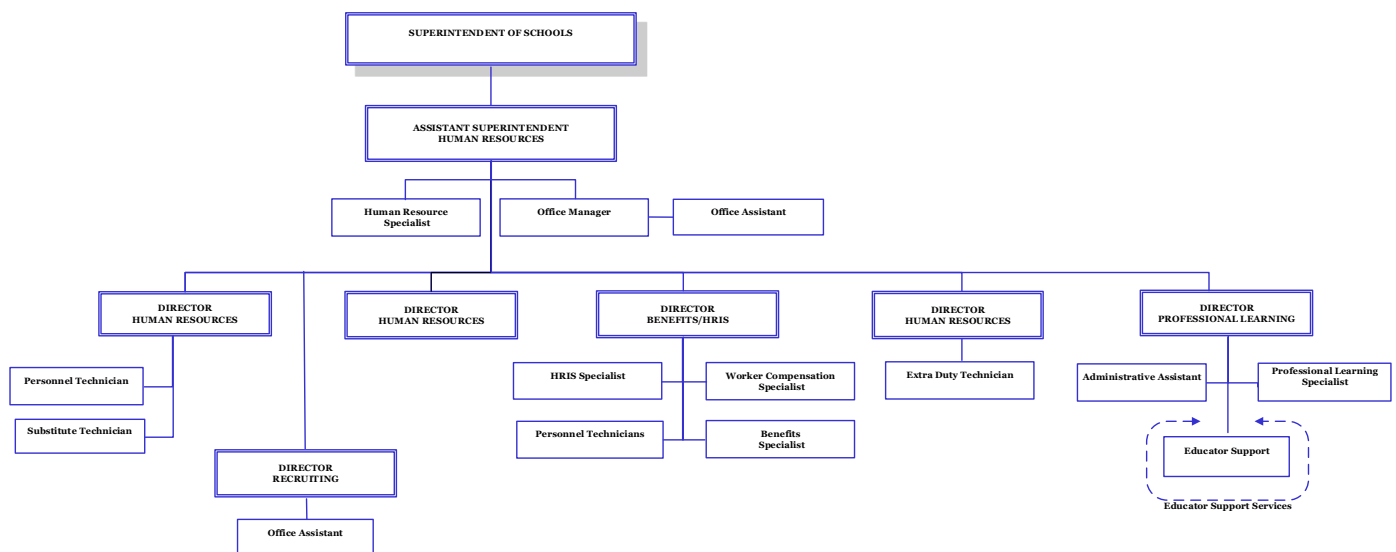
Division of Human Resources

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.

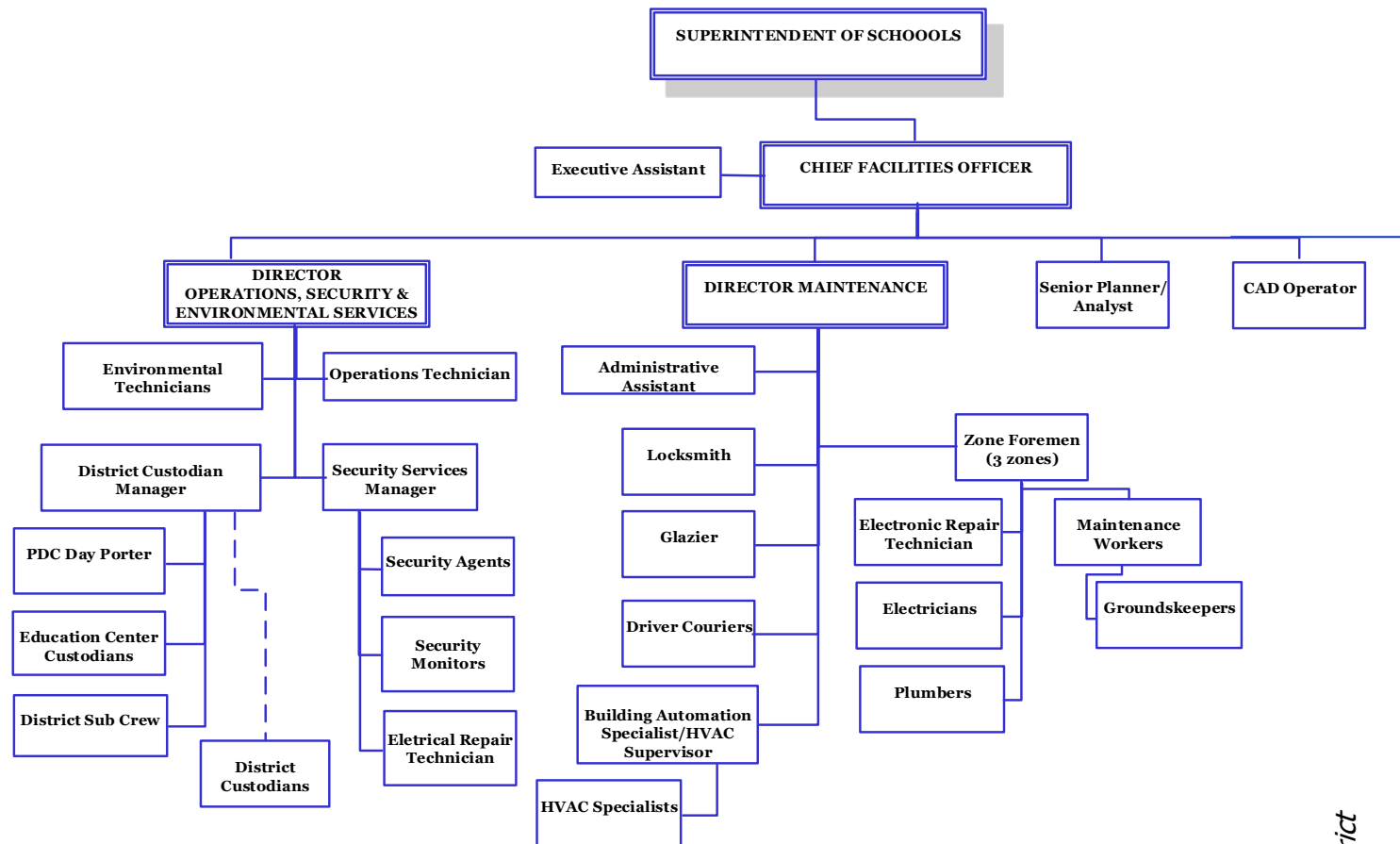






District Organizational Operating Departments (continued)

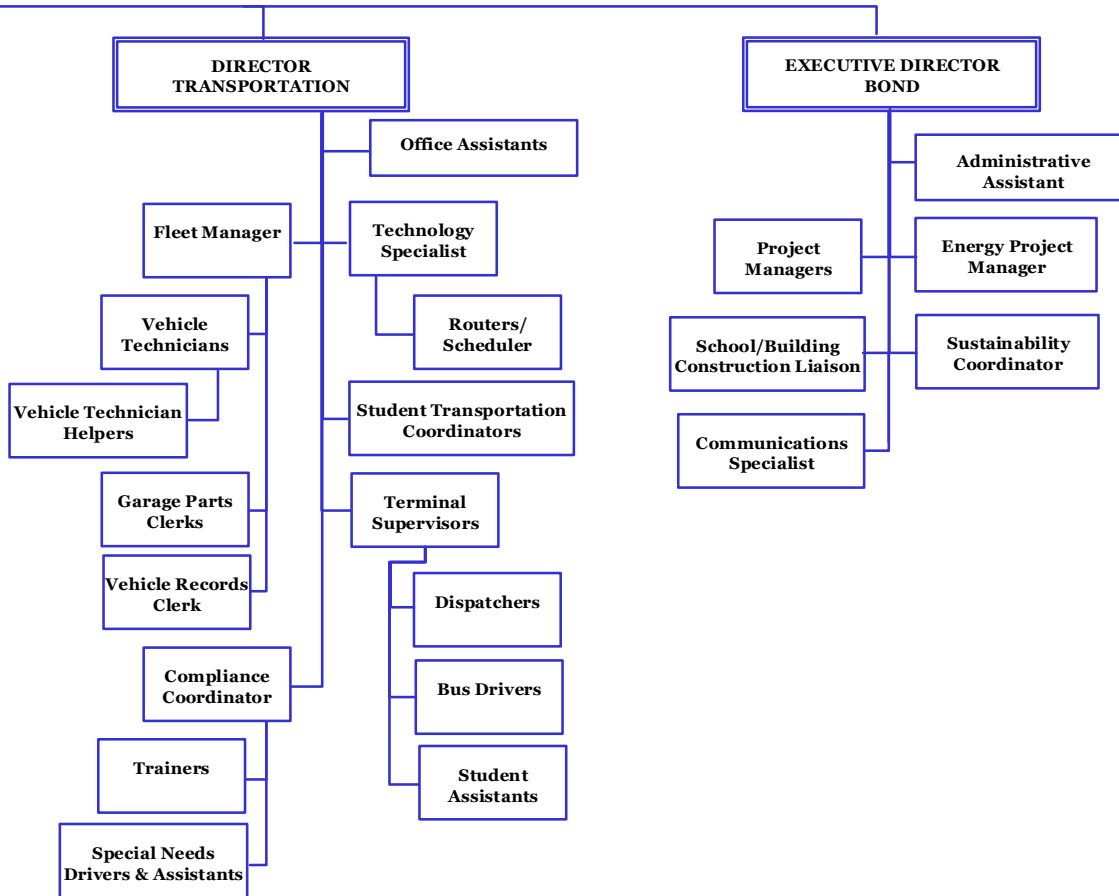
Division of Operational Services





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, Albert Samora*

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



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

BOND PROGRAM (644)

Department Head: *Director of Bond Program, 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.

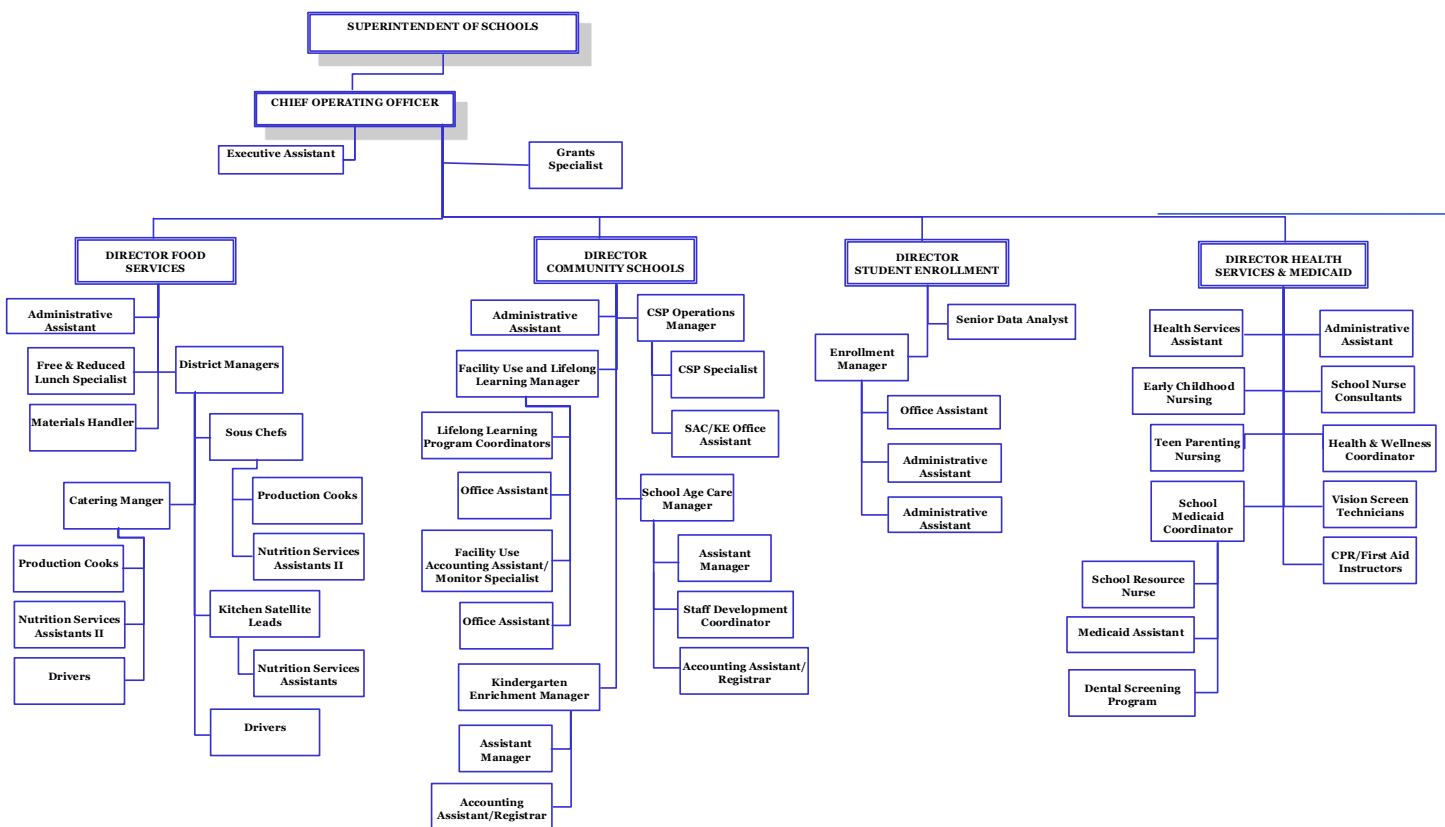


District Organizational Operating Departments (continued)

Business Administration

Chief Operating Officer: Leslie Stafford

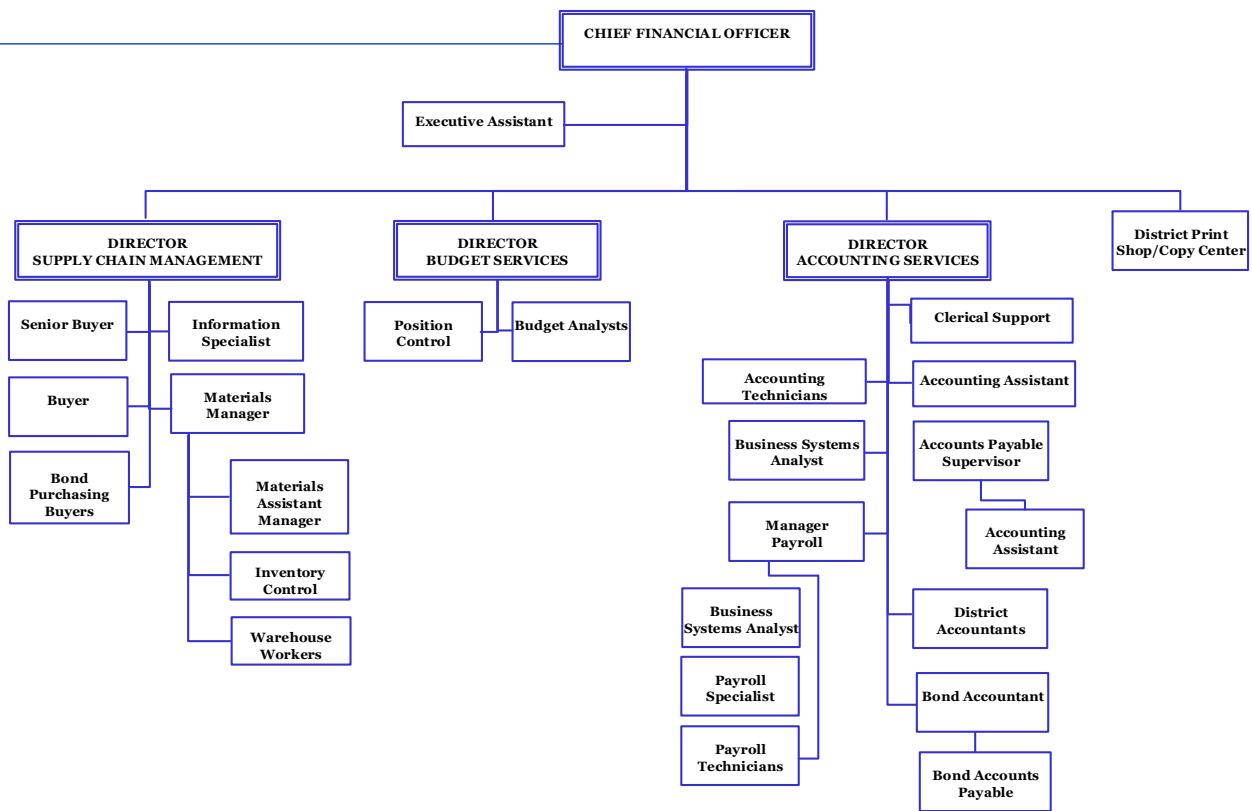
The Business Services Division's budget provides funds for the chief operating officer's area of leadership for the following departments: Accounting Services, Finance, Budget, Procurement, Materials Management, District Print Shop, Community Schools, Food Services, Enrollment, and Health Services and 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 Actual
Total Expenditures	\$392,591,057	\$405,146,248	\$ 497,136,118
Number of Funds	21	21	21

PROCUREMENT (695)

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

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

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



District Organizational Operating Departments (continued)

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)

HEALTH SERVICES AND MEDICAID (698)

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

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

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

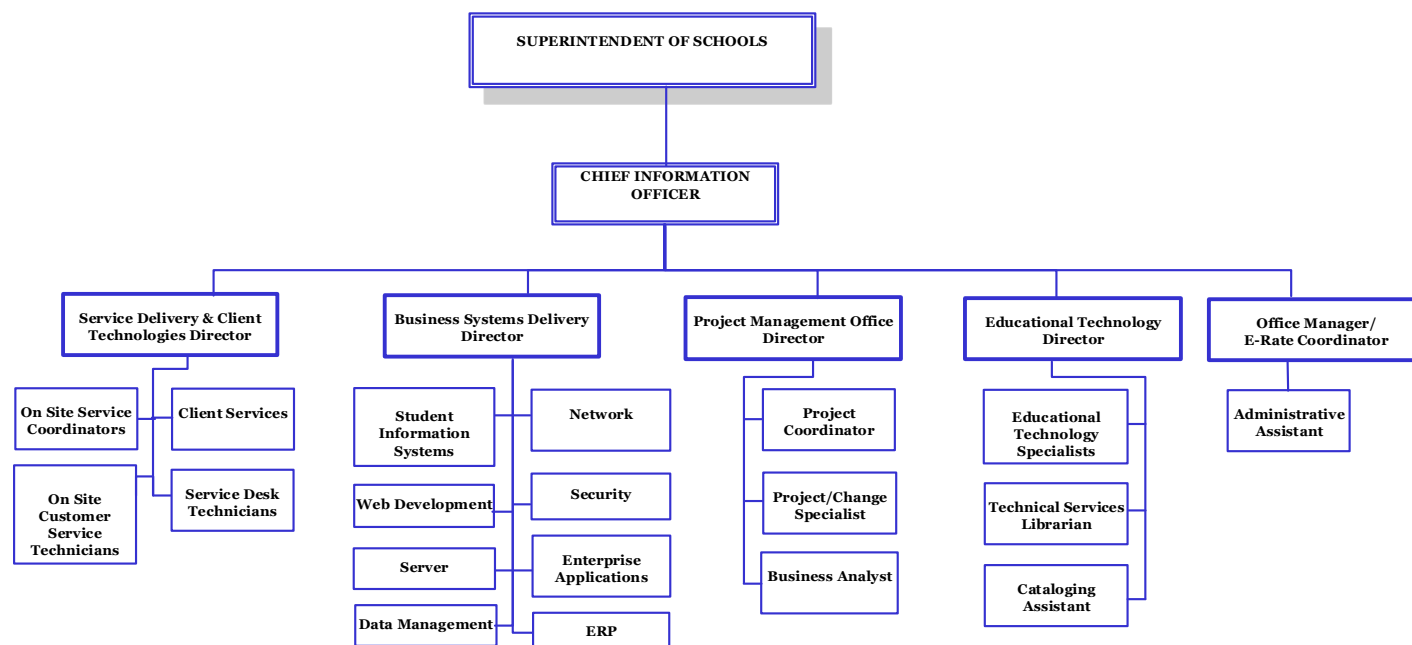
Service Provided	Students Served in 2015-2016
Vision screening	18,334
Dental screening	736
Health room visits	119,740
Administered medication (daily)	1,295
Resource nurse case management families	7
Number of students with Top 10 chronic health conditions as required by CDE	5,321
Nurse involvement in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





District Organizational Operating Departments (continued)

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.

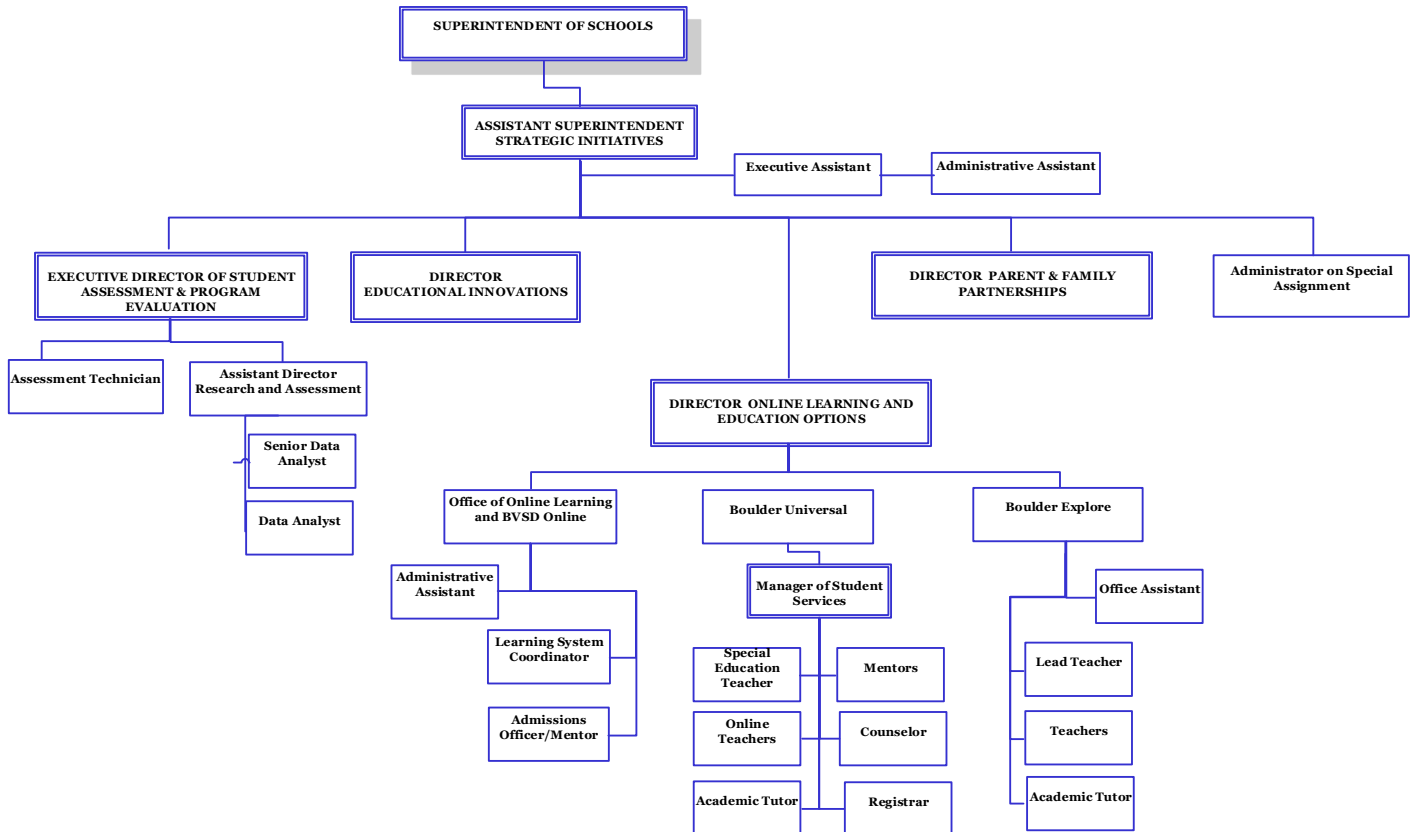


District Organizational Operating Departments (continued)

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)

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 (635)

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

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

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

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



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)
--

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

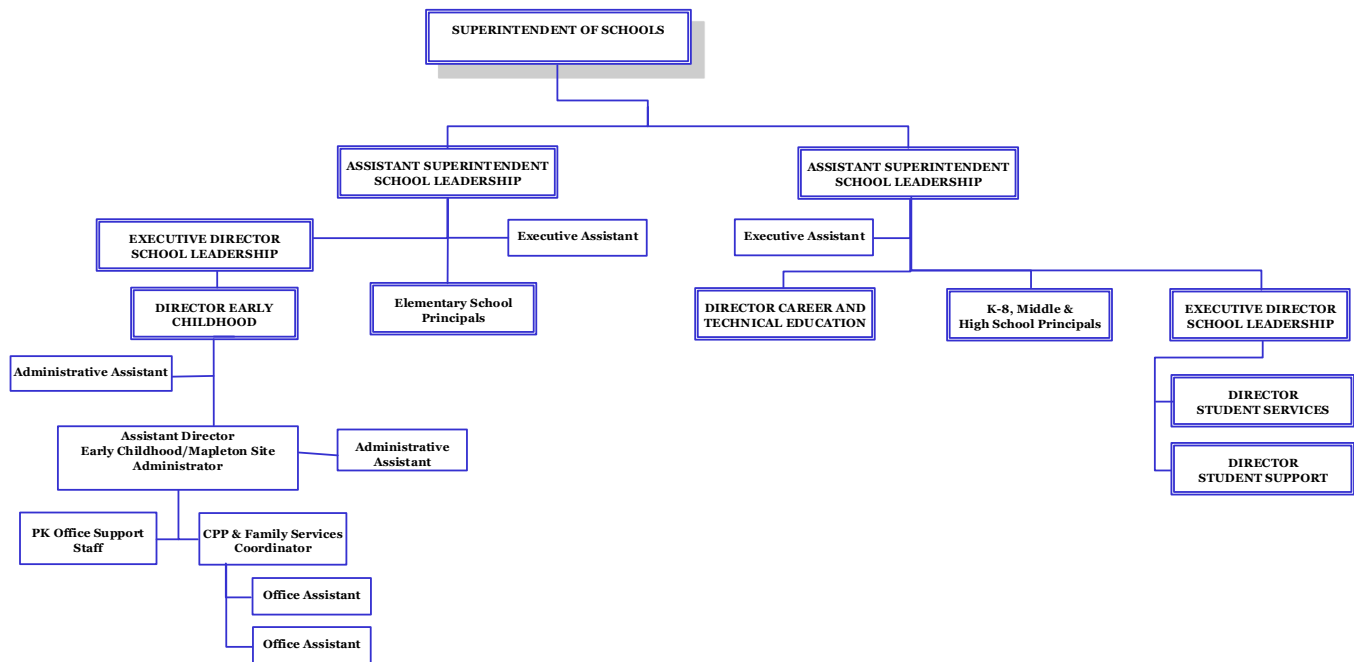
- Supplemental, student demand
- Course failure





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)
--

ELEMENTARY SCHOOL LEADERSHIP (617)

Department Head: *Executive Director of School Leadership, Robbyn Fernandez*

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

STUDENT SERVICES (635)

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

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

Indicators of Demand:

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

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

STUDENT SUPPORT (619)

Department Head: *Director of Student Support, Andy Tucker*

Purpose: Mentor school counselors and school leadership in adherence to BVSD Board of Education policy, state and federal laws. Identify and 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)
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K-8, MIDDLE & HIGH SCHOOL LEADERSHIP (618)

Assistant Superintendent for School Leadership: Marc Schaffer

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

Indicators of Demand:

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

SECONDARY EDUCATION LEADERSHIP (619)

Department Head: Executive Director of School Leadership, Michele DeBerry

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

CAREER AND TECHNICAL EDUCATION (609)

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

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

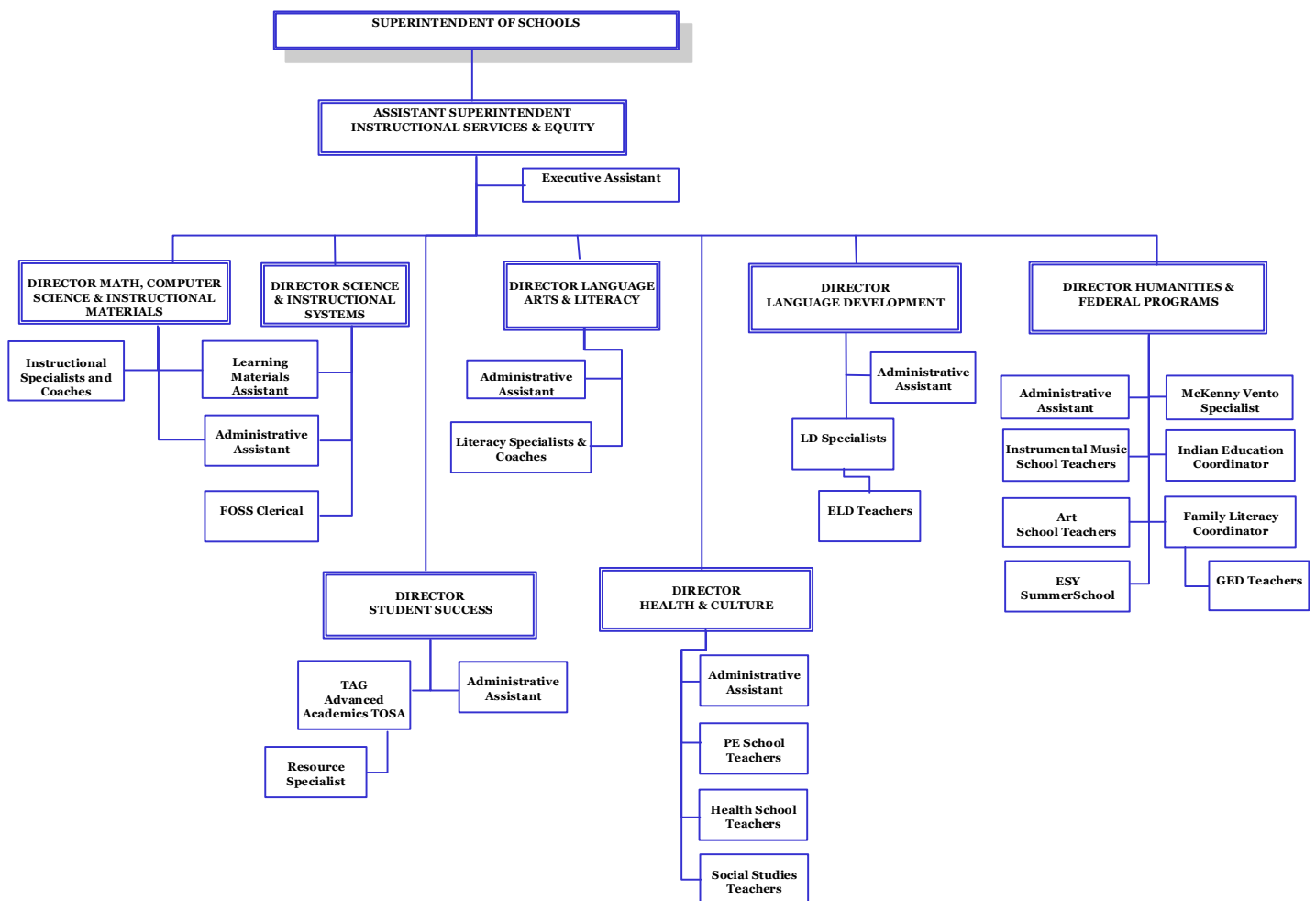
Indicators of Demand:

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



District Organizational Operating Departments (continued)

Instructional Services & Equity





District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)
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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)

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)
--

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

Family Literacy

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

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

McKinney-Vento

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

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



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)

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 Language Development are primarily dedicated to the provision of instructional and support services for English Language Learners.

Indicators of Demand:

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

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School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior, & K-12	Principal	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	309	Aspen Creek K-8	Tracy Stegall	904
Bear Creek	Kent Cruger	438	Eldorado K-8	Robyn Hamasaki	916
Birch	Tanya Santee	368	Halcyon	Matthew Dudek	17
Coal Creek	John Kiemele	417	Meadowlark	Brent Caldwell	0
Columbine	Guillermo Medina	486	Monarch K-8	Robin Techmanski	844
Community Montessori	Shannon Minch	251	Nederland Middle/Senior	Carrie Yantzer	261
Creekside	Francine Eufemia	281	Boulder Explore	Diana Gamboa	11
Crest View	Hollene Davis	606	Boulder Universal	Diana Gamboa	86
Douglass	Jonathan Wolfer	434	Total	3,039	
Eisenhower	Brady Stroup	418	Middle Schools (6-8)	Principal	
Emerald	Samara Williams	344	Angevine	Mike Medina	709
Fireside	Christa Keppler	442	Broomfield Heights	Chris Meyer	520
Flatirons	Scott Boesel	254	Casey	Justin McMillan	652
Foothill	Lisa Schuba	541	Centennial	Dana Ellis	628
Gold Hill	Josh Baldner	26	Louisville	Ginny Vidulich	642
Heatherwood	Genna Jaramillo	360	Manhattan School of Arts & Academics	John Riggs	458
High Peaks	Jeannie Tynecki	290	Nevin Platt	Theo Robison III	638
Jamestown	Scott Boesel	19	Southern Hills	Chavonne Gloster	559
Kohl	Mike Lowe	453	Total	4,806	
Lafayette	Stephanie Jackman	633	High Schools (9-12)	Principal	
Louisville	Jennifer Rocke	569	Arapahoe Campus	Joan Bludorn	90
Mesa	Josh Baldner	287	Boulder	James Hill	1,981
Nederland	Jeff Miller	261	Broomfield	Ginger Ramsey	1,595
Escuela Bilingüe Pioneer	Kristen Nelson-Steinhoff	433	Centaurus	Terry Gillach (Interim)	1,127
Barnard D. Ryan	Tobey Bassoff	433	Fairview	Donald Stensrud	2,165
Sanchez International	Lora de la Cruz	344	Monarch	Jerry Lee Anderson	1,708
Superior	Jennifer Bedford	465	New Vista	Kirk Quitter	292
University Hill	Ina Rodriguez-Myer	421	Total	8,958	
Whittier International	Sarah Oswick	424	Charter Schools	Principal	
Total		11,007	Boulder Preparatory High	Lili Adeli	104
			Horizons K-8	John McCluskey	347
			Peak to Peak K-12	Kyle Mathews	1,444
			Summit Middle	Adam Galvin	354
			Justice High	TJ Cole	82
			Total	2,331	
			Other (Contracted, CPP, SPED)	696	
			Total District Enrollment	30,837	

Note: Number of projected students enrolled as of October 1, 2016
Principals listed are as of July 1, 2016



Angevine Middle

1150 S. Boulder Rd., Lafayette, CO 80026
720-561-7100, Fax: 720-561-7101
Principal: Mike Medina

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

Projected Enrollment: 709



	Staff	Total Budget \$5,860,607	
		non-SRA	SRA
Regular Education:	35.561	\$ 3,362,632	\$ 54,386
Special Education:	10.028	725,633	2,000
Vocational Education:	-	-	-
Extra Curricular Education:	-	30,841	-
English Language Development:	2.970	290,138	-
Talented & Gifted Education:	1.237	79,546	-
Student Services:	2.000	212,009	500
Instructional Staff Support:	-	-	8,000
Library Services:	1.000	107,276	5,000
School Administration:	5.978	589,711	15,203
Operations and Maintenance:	3.750	210,822	9,000
Health Room:	-	-	-
Utilities:	-	157,910	-
TOTALS:	62.524	\$ 5,766,518	\$ 94,089

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian	0%	3
African American	1%	8
Caucasian	51%	365
Asian	3%	23
Hispanic	40%	287
Native Hawaiian	0%	0
Multi	3%	24
Gender		2016-2017
Female	43%	304
Male	57%	406
Special Programs		2016-2017
ELL	24%	172
Free/Reduced Lunch	44%	312
SPED	16%	112
	504	3% 22

Angevine Middle School is a student-centered middle school with an emphasis on academic achievement and social learning. Our greatest joy is working together to foster an inclusive learning environment that promotes the success of all students. Learning at Angevine goes beyond specific content to include communication, human relations, problem solving, critical thinking, and collaboration. Our focus on Rigor, Relevance, and Relationships includes creative and enriching experiences that are essential to a comprehensive curriculum. Angevine is unique in that we offer a pre-engineering program, which feeds into the Centaurus High School engineering track; an award winning visual and musical arts program; and new technology built into every classroom to foster the success of the 21st century learner.

To review Colorado State Assessment results for Angevine Middle School, go to the Colorado Department of Education's website at:

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



**Arapahoe Campus
(Arapahoe Ridge High)**

6600 E. Arapahoe Ave., Boulder, CO 80303
720-561-5220, Fax: 720-561-5258
Principal: Joan Bludorn

<http://arh.bvsd.org>

Projected Enrollment: 90



	Staff	Total Budget \$2,105,753	
		non-SRA	SRA
Regular Education:	9.530	\$ 885,844	\$ 20,802
Special Education:	1.000	100,404	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	19,964	-
English Language Development:	2.500	244,390	-
Talented & Gifted Education:	0.014	533	-
Student Services:	0.700	74,203	200
Instructional Staff Support:	-	-	3,252
Library Services:	0.875	72,846	-
School Administration:	5.000	587,851	398
Operations and Maintenance:	1.000	42,684	2,382
Health Room:	-	-	-
Utilities:	-	50,000	-
TOTALS:	20.619	\$ 2,078,719	\$ 27,034

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian	1%	2
African American	2%	3
Caucasian	29%	40
Asian	1%	2
Hispanic	63%	88
Native Hawaiian	0%	0
Multi	3%	4
Gender		2016-2017
Female	47%	66
Male	53%	73
Special Programs		2016-2017
ELL	30%	42
Free/Reduced Lunch	78%	109
SPED	7%	10
	504	7% 10

This campus is called "Arapahoe Campus" and is home to Arapahoe Ridge High School and Boulder Technical Education Center. Arapahoe Ridge High School is a unique, highly personalized, high school designed to meet the needs of students who prefer a different approach to learning. Arapahoe Ridge students earn their high school diploma while enjoying smaller class sizes and a block schedule format; allowing time to concentrate on fewer subject areas concurrently. The student-friendly environment and instructional approach based on individual learning styles motivates students who have a gift or interest in a specific area and are not typically interested in the traditional academic approach, better preparing them for success after high school as a New Century Graduate.

All students who graduate from the Ridge program receive a technical certificate in one of the career areas offered at the Career and Technical Education Center (CTEC).

To review Colorado State Assessment results for Arapahoe Ridge High School, go to the Colorado Department of Education's website at:

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



Aspen Creek K-8

Aspen Creek Dr., Broomfield, CO 80020
720-561-8000, Fax: 720-561-8001
Principal: Tracy Stegall

<http://ac8.bvsd.org>

Projected Enrollment: 904



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$6,584,203		Ethnicity	2016-2017
		non-SRA	SRA		
Regular Education:	41.993	\$ 3,953,717	\$ 56,482	American Indian	0% 2
Special Education:	17.519	1,195,008	1,200	African American	2% 16
Vocational Education:	-	-	-	Caucasian	76% 684
Extra Curricular Education:	-	20,922	-	Asian	5% 45
English Language Development:	0.500	48,293	-	Hispanic	12% 108
Talented & Gifted Education:	0.421	16,031	3,512	Native Hawaiian	0% 1
Student Services:	1.500	159,006	300	Multi	5% 48
Instructional Staff Support:	-	-	6,658	Gender	2016-2017
Library Services:	1.000	107,276	4,251		
School Administration:	6.750	593,036	1,308	Female	50% 452
Operations and Maintenance:	4.000	229,718	6,819	Male	50% 452
Health Room:	0.563	24,031	-	Special Programs	2016-2017
Utilities:	-	156,635	-		
TOTALS:	74.246	\$ 6,503,673	\$ 80,530		
				ELL	2% 18
				Free/Reduced Lunch	14% 130
				SPED	10% 90
				504	3% 30

Aspen Creek K-8 students receive a rigorous academic programming. Art, music and physical education at the elementary level and the exploratory/elective programs at the middle level are outstanding. In grades sixth through eighth, we offer teaming and exploratory programming to students. Our quality teachers are provided with job-embedded professional development opportunities that support quality instruction within the classroom. We have a strong parent community supporting Aspen Creek K-8. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Aspen Creek K-8 School, go to the Colorado Department of Education's website at:

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



Boulder Community School of Integrated Studies (BCSIS)

3995 E. Aurora, Boulder, CO 80303
720-561-6500, Fax: 720-561-6501
Principal: Phil Katsampes

<http://bcsis.bvdsd.org>



Projected Enrollment: 309

				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$2,143,838		Ethnicity	2016-2017
		non-SRA	SRA		
Regular Education:	15.720	\$ 1,446,984	\$ 25,405	American Indian	0% 1
Special Education:	2.500	221,400	-	African American	1% 3
Vocational Education:	-	-	-	Caucasian	83% 250
Extra Curricular Education:	-	2,382	-	Asian	1% 4
English Language Development:	0.200	19,552	-	Hispanic	11% 33
Talented & Gifted Education:	0.189	7,197	-	Native Hawaiian	1% 2
Student Services:	-	-	-	Multi	5% 16
Instructional Staff Support:	-	-	4,484	Gender 2016-2017	
Library Services:	0.200	21,454	-	Female	53% 160
School Administration:	3.000	272,432	3,537	Male	49% 149
Operations and Maintenance:	1.250	73,583	2,155	Special Programs 2016-2017	
Health Room:	0.500	21,341	-	ELL	3% 10
Utilities:	-	21,932	-	Free/Reduced Lunch	16% 48
TOTALS:	23.559	\$ 2,108,257	\$ 35,581	SPED	13% 39
				504	3% 9

Boulder Community School of Integrated Studies is a focus school that opened in the fall of 1996. Our school features an Arts Integrated curriculum in which creative expression acts as a vehicle for academic engagement and learning. Our teachers and students honor many modes of expression and celebrate cultural diversity. The BCSIS focus program integrates the arts into a rich, meaningful academic curriculum. Our staff also implements Waldorf-inspired practices to further enhance our classroom environments. Teachers use stories, songs, movement, art, and music from around the world as tools for teaching math, language arts, science, and social studies. We emphasize the development of children's sensitivity to the natural world and aesthetic beauty. Our science curriculum supports an understanding of sustainable practices, incorporating our school's Garden-to-Table and Green Team programs. Seasonal festivals create a framework for celebrating the growth and development of each child.

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

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



Bear Creek Elementary

2500 Table Mesa Dr., Boulder, CO 80305

720-561-3500, Fax: 720-561-3501

Principal: Kent Cruger

<http://bce.bvsd.org>

Projected Enrollment: 438



	Staff	Total Budget \$2,848,773	
		non-SRA	SRA
Regular Education:	22.093	\$ 2,038,934	\$ 15,023
Special Education:	1.812	137,068	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,580	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.262	9,978	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	926
Library Services:	1.000	107,276	-
School Administration:	3.250	296,226	578
Operations and Maintenance:	2.000	118,865	1,000
Health Room:	0.563	24,031	-
Utilities:	-	93,288	-
TOTALS:	30.980	\$ 2,831,246	\$ 17,527

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian	0%	0
African American	0%	2
Caucasian	77%	337
Asian	7%	32
Hispanic	6%	26
Native Hawaiian	0%	1
Multi	9%	40
Gender		2016-2017
Female	51%	223
Male	49%	215
Special Programs		2016-2017
ELL	3%	11
Free/Reduced Lunch	4%	16
SPED	5%	22
504	1%	4

Bear Creek is a vibrant school where creative staff and engaged students learn and play together with the support of parents and community. Our environment is one in which academic achievement is expected, all students are valued and diversity is embraced. Our collective vision and shared goals unite us to work cooperatively and fuel our passion for providing the best possible learning experience for all students.

To review Colorado State Assessment results for Bear Creek Elementary School, go to the Colorado Department of Education's website at:

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



Birch Elementary

1035 Birch, Broomfield CO 80020
720-561-8800, Fax: 720-561-8801
Principal: Tanya Santee (Interim)

<http://bie.bvdsd.org>

Projected Enrollment: 368



	Staff	Total Budget \$3,034,981	
		non-SRA	SRA
Regular Education:	22.455	\$ 2,037,709	\$ 24,321
Special Education:	4.370	271,726	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,186	-
English Language Development:	1.000	97,522	-
Talented & Gifted Education:	0.236	8,986	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	6,859
Library Services:	1.000	106,691	-
School Administration:	3.050	252,080	-
Operations and Maintenance:	2.000	120,623	2,626
Health Room:	0.500	21,341	-
Utilities:	-	79,311	-
TOTALS:	34.611	\$ 3,001,175	\$ 33,806

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 1
African American		1% 2
Caucasian		67% 245
Asian		6% 23
Hispanic		23% 85
Native Hawaiian		0% 0
Multi		3% 12
Gender		2016-2017
Female		50% 185
Male		50% 183
Special Programs		2016-2017
ELL		14% 53
Free/Reduced Lunch		33% 123
SPED		14% 50
	504	2% 6

Birch Elementary School has a well-earned reputation of being a cohesive neighborhood school that sets high standards for all students. Birch offers a comprehensive academic curriculum supported by classroom extensions including field trips, assemblies, fine arts, and physical education programs. A well-developed positive behavior support system (PAWS) supports students in becoming personally responsible, makers of wise choices, people who accept and appreciate others, and people who are always safe. Birch celebrates family involvement and strives to create a welcoming environment for all. This school has full-day kindergarten and also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Birch Elementary School, go to the Colorado Department of Education's website at:

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



Boulder Explore

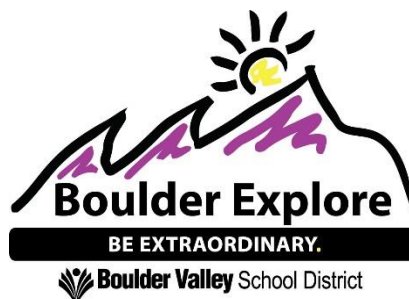
6500 Arapahoe Rd., Boulder, CO 80303

720-561-5522, Fax: 720-561-5570

Principal: Diana Gamboa

<http://bvp.bvds.org>

Projected Enrollment: 11



DEMOGRAPHIC CHARACTERISTICS				
	Staff	Total Budget \$141,073		
		non-SRA	SRA	
Regular Education:	-	\$ 141,073	\$ -	-
Special Education:	-	-	-	-
Vocational Education:	-	-	-	-
Extra Curricular Education:	-	-	-	-
English Language Development:	-	-	-	-
Talented & Gifted Education:	-	-	-	-
Student Services:	-	-	-	-
Instructional Staff Support:	-	-	-	-
Library Services:	-	-	-	-
School Administration:	-	-	-	-
Operations and Maintenance:	-	-	-	-
Health Room:	-	-	-	-
Utilities:	-	-	-	-
TOTALS:	-	\$ 141,073	\$ -	-

Ethnicity		2016-2017
American Indian		
African American		
Caucasian	73%	8
Asian		
Hispanic	9%	1
Native Hawaiian		
Multi	18%	2

Gender		2016-2017
Female	55%	6
Male	45%	5

Special Programs		2016-2017
ELL		
Free/Reduced Lunch		
SPED		
		504

About Our School

Boulder Explore is a full day of enrichment for students who are homeschooled. Our teachers are all highly qualified in their content area. We explore topics in Visual Art, Dramatic Arts, and STEM (Science, Technology, Engineering and Mathematics) through engaging in hands-on activities and relevant experiences.

About Our Programs

Our curriculum is facilitated through a primary learning event that occurs one day per week. We host Meet-ups and field excursions that may be attended by both parent and student. We offer blended learning experiences using an online environment to allow parents to extend their child's learning beyond the enrichment day. We also offer several opportunities for parents to add to their skill set through collaborative events and workshops.

Our Mission - Create, Collaborate, and Grow!

Boulder Explore is a dynamic, student-centered inclusive learning community designed to enrich and support home school education. The vision of Boulder Explore is to be an innovative model for family-centered education that recognizes the importance of both individual and group learning for school-age children. The homeschool provides the content for skill development in literacy and numeracy while we engage students in discovery, practice, and inquiry. We value creativity, collaboration, hands-on experiences, and growth.

Our Vision and Guiding Principles

The parent is the first and the primary educator for a child. Families are honored and play a vital role in the learning community. Students are respected and valued as individuals within a positive and safe learning environment. We offer student centered hands-on experiences focus on creativity, inquiry-based learning, collaborative problem solving, and thematic approaches. Learning experiences are enriched through community resources and partnerships.

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



Boulder High

1604 Arapahoe Ave., Boulder, CO 80302

720-561-2200, Fax: 720-561-5317

Principal: James Hill

<https://boh.bvdsd.org>

Projected Enrollment: 1,981



	Staff	Total Budget \$12,834,748	
		non-SRA	SRA
Regular Education:	85.693	\$ 8,319,215	\$ 176,336
Special Education:	13.902	1,009,476	2,421
Vocational Education:	0.800	78,206	6,712
Extra Curricular Education:	-	108,176	-
English Language Development:	3.000	291,979	1,127
Talented & Gifted Education:	0.455	28,909	-
Student Services:	5.888	545,778	462
Instructional Staff Support:	-	-	8,000
Library Services:	2.000	158,489	-
School Administration:	12.750	1,173,670	8,500
Operations and Maintenance:	10.500	534,562	23,500
Health Room:	-	-	-
Utilities:	-	359,230	-
TOTALS:	134.988	\$ 12,607,690	\$ 227,058

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	0% 9
African American	1% 18
Caucasian	69% 1358
Asian	4% 75
Hispanic	21% 419
Native Hawaiian	0% 1
Multi	5% 101
Gender	
Female	48% 949
Male	52% 1032
Special Programs	
ELL	10% 199
Free/Reduced Lunch	23% 462
SPED	8% 164
504	9% 181

Founded in 1875 as part of the University of Colorado, Boulder High is the oldest established high school in Colorado. Students regularly access the CU libraries, the Conference on World Affairs and cultural community activities. Boulder High is an Advanced Placement focus school, with one of the most comprehensive programs in the state, offering 29 Advanced Placement courses. Visual and performing arts have an excellent reputation. The pottery, photography and video production studios and science labs are state of the art. Boulder High has one of the district's largest English-as-a-second-language programs, serving students from 30 countries. It also offers five foreign languages: Spanish, French, German, Japanese and Latin.

To review Colorado State Assessment results for Boulder High School, go to the Colorado Department of Education's website at:

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



Boulder Preparatory High School

5075 Chaparral Ct., Boulder, CO 80301

(303) 545-6186, Fax (303) 545-6187

Dean: Lili Adeli

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

Projected Enrollment: 104



	Total Budget \$1,131,829	
	General Fund	Charter
Regular Education:	\$ -	\$ 836,398
Special Education:	98,060	124,580
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	1,013
Instructional Staff Support:	-	-
General Administration Support:	-	20,738
School Administration:	-	-
Business Services:	-	11,702
Maintenance:	-	-
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	39,338
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 98,060	\$ 1,033,769

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	1% 1
African American	0% 0
Caucasian	72% 75
Asian	2% 2
Hispanic	17% 18
Native Hawaiian	2% 2
Multi	6% 6
Gender	
Female	54% 56
Male	46% 48
Special Programs	
ELL	2% 2
Free/Reduced Lunch	25% 26
SPED	9% 9
504	10% 10

Boulder Preparatory High School is a college-preparatory program serving students who are looking for a small-school setting that provides individualized attention. The charter school offers rigorous academics through a unique and diverse curriculum. The academic program is complemented with a weekly Life Skills program to prepare students for adulthood and their social responsibilities in the world community. We will not give up on students even when they give up on themselves. All graduates must be accepted to college before they can receive their diplomas. Over the years, Boulder Prep has provided the academic and social opportunities needed to transform youth-at-risk into college bound youth-of-promise.

To review Colorado State Assessment results for Boulder Preparatory High School, go to the Colorado Department of Education's website at:

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



Boulder Universal

720-561-5500, Fax: 720-561-5297

Principal: Diana Gamboa

<http://bou.bvsd.org>



Boulder Valley School District
Excellence and Equity

Projected Enrollment: 86

	Staff	Total Budget \$834,047		
		non-SRA	SRA	
Regular Education:	3.639	\$ 356,042	\$ -	
Special Education:	0.600	59,540	-	
Vocational Education:	-	-	-	
Extra Curricular Education:	-	-	-	
English Language Development:	-	-	-	
Talented & Gifted Education:	0.012	456	-	
Student Services:	2.000	192,023	-	
Instructional Staff Support:	-	-	-	
Library Services:	-	-	-	
School Administration:	2.450	225,986	-	
Operations and Maintenance:	-	-	-	
Health Room:	-	-	-	
Utilities:	-	-	-	
TOTALS:	8.701	\$ 834,047	\$ -	

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		
African American	1%	1
Caucasian	81%	69
Asian	4%	3
Hispanic	12%	10
Native Hawaiian		
Multi	4%	3
Gender		2016-2017
Female	68%	58
Male	33%	28
Special Programs		2016-2017
ELL		
Free/Reduced Lunch	9%	8
SPED	9%	8
	504	18% 15

Our School:

Boulder Universal is BVSD's only online school, offering virtual classes for K-12. Boulder Universal is accredited with the Colorado Department of Education. Every student receives quality differentiated content, support from a mentor and counselor, and academic assistance from the best instructors in the online teaching community. We also provide an in person, drop-in computer lab 4 days a week where students can meet one on one with teachers to receive personalized tutoring, conduct science experiments, and complete coursework in a relaxed, friendly atmosphere.

Our Program Characteristics:

Boulder Universal serves a wide variety of students such as kids with individualized learning needs or homeschooling students who are looking for more academic support. Many BU students are pursuing professional lifestyles including athletes, performers, musicians, singers and entrepreneurs. Some are interested in an alternative learning platform other than their large brick and mortar school.

Our Mission:

To provide and support a diverse community of learners with academically challenging content and personalized learning options in an engaging and flexible environment that inspires them to pursue their goals with confidence.

Our Vision:

Our staff and faculty are committed to empowering every student to:

- ~become a productive, compassionate, and responsible citizen.
- ~develop the fundamental mindset essential to self-directed lifelong learning.
- ~make educational and career plans.
- ~learn and apply strategies for logical problem solving and decision making.
- ~demonstrate consideration and respect for others.
- ~use technology effectively and appropriately.

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

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



Broomfield Heights Middle

1555 Daphne St., Broomfield, CO 80020

720-561-8400, Fax: 720-561-8401

Principal: Chris Meyer

<http://bhm.bvdsd.org>

Projected Enrollment: 520



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$4,328,378			
		non-SRA	SRA		
Regular Education:	25.752	\$ 2,451,968	\$ 37,026	Ethnicity	2016-2017
Special Education:	8.466	596,457	906	American Indian	1% 4
Vocational Education:	-	-	-	African American	2% 8
Extra Curricular Education:	-	23,633	-	Caucasian	67% 346
English Language Development:	1.000	97,991	-	Asian	3% 17
Talented & Gifted Education:	0.177	6,739	340	Hispanic	24% 124
Student Services:	2.500	238,675	755	Native Hawaiian	0% 1
Instructional Staff Support:	-	-	4,514	Multi	4% 20
Library Services:	1.000	107,276	3,399	Gender	2016-2017
School Administration:	5.000	451,448	1,258	Female	51% 262
Operations and Maintenance:	3.000	183,360	5,288	Male	50% 258
Health Room:	-	-	-	Special Programs	2016-2017
Utilities:	-	117,345	-	ELL	7% 35
TOTALS:	46.895	\$ 4,274,892	\$ 53,486	Free/Reduced Lunch	28% 147
				SPED	14% 71
				504	2% 12

Broomfield Heights, a proud neighborhood middle school, we embrace and support our richly diverse community by providing a welcoming and high-level learning environment for all of our students. At BHMS, we are part of the greater community of Broomfield and we continue to build on our tradition of excellence. We support middle school priorities of providing the highest quality instruction and learning, grounded in academic teams where teachers work together to support and nurture their common students. We build community through school wide positive behavior support systems. We empower our children through specific actions to enhance student leadership. Our students engage in a wide range of exploratory choices and extracurricular activities. We integrate technology and 21st century skills in our program as we prepare students to grow into a dynamic future.

To review Colorado State Assessment results for Broomfield Heights Middle School, go to the Colorado Department of Education's website at:

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



Broomfield High

#1 Eagle Way, Broomfield, CO 80020

720-561-8100, Fax: 720-561-5390

Principal: Ginger Ramsey

<http://brh.bvdsd.org>



Projected Enrollment: 1,595

				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$10,010,482 non-SRA	SRA	Ethnicity	2016-2017
Regular Education:	66.440	\$ 6,337,928	\$ 133,669	American Indian	1% 8
Special Education:	14.375	953,013	1,651	African American	1% 11
Vocational Education:	0.600	58,654	3,935	Caucasian	72% 1153
Extra Curricular Education:	-	97,088	-	Asian	4% 59
English Language Development:	0.750	73,025	-	Hispanic	19% 310
Talented & Gifted Education:	0.398	26,739	-	Native Hawaiian	0% 1
Student Services:	4.000	397,683	2,330	Multi	3% 53
Instructional Staff Support:	-	-	4,395	Gender	2016-2017
Library Services:	1.600	132,355	-	Female	49% 780
School Administration:	10.350	1,013,980	5,218	Male	51% 815
Operations and Maintenance:	8.600	460,782	9,541	Special Programs	2016-2017
Health Room:	-	-	-	ELL	3% 49
Utilities:	-	298,496	-	Free/Reduced Lunch	15% 247
TOTALS:	107.113	\$ 9,849,743	\$ 160,739	SPED	7% 117
				504	3% 49

Broomfield High School is truly a community high school. The support given to the school by parents and community members is exceptional. Broomfield High School students' academic successes are not only the school's priority, but also the priority of many adults in the community. As a comprehensive high school, Broomfield offers a balanced program of study to meet the various academic needs and interests of its students. Broomfield High School's course offerings include honors and Advanced Placement courses in many disciplines, fine arts courses and vocationally-focused courses.

A unique atmosphere of cooperation has been established in the Broomfield High School community. Together, the school and community discuss and solve issues that can improve the high school experience for all students. Broomfield High School's goal is to maintain that growing relationship and continue the tradition of excellence in all areas of the school's life.

The challenge for schools today is to meet the needs of students for tomorrow – to ready our youth for living and working beyond high school in a world that will be different from both the present and past.

We believe the high school experience is a vital, transitional stage in students' lives as they move from adolescence into adulthood. During this time, skills, attitudes, and aspirations for life are forming. Our mission at Broomfield High School is to further develop the intellectual, vocational, creative, aesthetic, and physical capabilities of our students. Our commitment is to: provide the best possible learning opportunities for students; help students develop the knowledge, skills, and responsibility needed for a changing world beyond the high school years; and assist students in their emotional and social growth. We believe that a quality staff is the key to providing quality education. We are dedicated to the development of professional and personal skills of all of our staff members. We encourage the cooperation and involvement of parents and other community members in our educational process.

To review Colorado State Assessment results for Broomfield High School, go to the Colorado Department of Education's website at:

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



Casey Middle

1301 High St., Boulder, CO 80304
720-561-2700, Fax: 720-561-2701
Principal: Justin McMillan

<http://cam.bvds.org>

Projected Enrollment: 652



	Staff	Total Budget \$5,057,216	
		non-SRA	SRA
Regular Education:	32.040	\$ 3,026,245	\$ 46,659
Special Education:	5.800	480,084	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	17,640	-
English Language Development:	3.500	342,381	-
Talented & Gifted Education:	0.213	8,111	-
Student Services:	2.500	238,675	513
Instructional Staff Support:	-	-	1,018
Library Services:	1.000	107,276	1,204
School Administration:	5.000	425,666	500
Operations and Maintenance:	3.250	174,587	6,735
Health Room:	-	-	-
Utilities:	-	179,922	-
TOTALS:	53.303	\$ 5,000,587	\$ 56,629

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2016-2017	
	%	Count
American Indian	0%	2
African American	1%	6
Caucasian	53%	345
Asian	2%	13
Hispanic	41%	264
Native Hawaiian	0%	0
Multi	3%	22
Gender	2016-2017	
	%	Count
Female	52%	337
Male	48%	315
Special Programs	2016-2017	
	%	Count
ELL	28%	184
Free/Reduced Lunch	43%	278
SPED	14%	93
	504	3% 18

Casey Middle School is a dynamic learning community of students, parents and faculty from an array of cultures. Casey promises both challenging academics and a socially and emotionally nurturing environment valuing the uniqueness of each student. Key features of our program include:

- Our highly ranked math program provides students with appropriate levels of challenge to ensure high levels of growth;
- A continuum of English classes exists, ensuring all students are supported and challenged;
- Our bilingual program offers classes in Spanish language arts, reading and social studies;
and
- An award-winning arts program rounds out our instructional offerings.

To review Colorado State Assessment results for Casey Middle School, go to the Colorado Department of Education's website at:

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



Centaurus High

10300 S. Boulder Rd., Lafayette, CO 80026

720-561-7500, Fax: 720-561-5368

Principal: Terry Gillach (Interim)

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

Projected Enrollment: 1,127



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$8,996,412		Ethnicity	2016-2017
		non-SRA	SRA		
Regular Education:	54.700	\$ 5,243,731	\$ 114,015	American Indian	0% 5
Special Education:	12.452	932,407	3,712	African American	1% 13
Vocational Education:	0.600	58,654	6,518	Caucasian	60% 674
Extra Curricular Education:	-	104,363	-	Asian	3% 30
English Language Development:	2.200	214,828	1,568	Hispanic	32% 357
Talented & Gifted Education:	1.338	129,788	1,255	Native Hawaiian	0% 2
Student Services:	4.600	423,644	1,098	Multi	4% 46
Instructional Staff Support:	-	-	8,907	Gender	2016-2017
Library Services:	1.937	155,263	-		
School Administration:	9.766	950,488	2,946	Female	45% 508
Operations and Maintenance:	6.500	357,882	9,306	Male	55% 619
Health Room:	-	-	-	Special Programs	2016-2017
Utilities:	-	276,039	-		
TOTALS:	94.093	\$ 8,847,087	\$ 149,325		
				ELL	11% 127
				Free/Reduced Lunch	32% 361
				SPED	15% 166
				504	6% 70

Centaurus High School is a college-preparatory high school with an award winning Engineering Academy and International Baccalaureate Diploma program. Our Advanced Placement courses, AVID (Advancement Via Individual Determination), fine arts, International Baccalaureate, Engineering Academy and exceptional extra-curricular programs ensure that each of our students is prepared for the most rigorous academic majors at the university level. Graduates from these programs have been accepted to nationally ranked schools to further their studies in a variety of fields, including engineering, pre-law, pre-medical, international policy studies, journalism, and art. Centaurus' size allows students to participate more fully in their high school experience, garner more personal assistance, and build lasting relationships with both peers and faculty.

To review Colorado State Assessment results for Centaurus High School, go to the Colorado Department of Education's website at:

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



Centennial Middle

2205 Norwood Ave., Boulder, CO 80304

720-561-5441, Fax: 720-561-2090

Principal: Dana Ellis

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

Projected Enrollment: 628



	Staff	Total Budget \$4,556,737	
		non-SRA	SRA
Regular Education:	30.069	\$ 2,866,757	\$ 37,829
Special Education:	3.729	322,028	500
Vocational Education:	-	-	-
Extra Curricular Education:	-	23,705	-
English Language Development:	1.900	185,853	241
Talented & Gifted Education:	0.208	7,922	1,565
Student Services:	2.500	238,675	500
Instructional Staff Support:	-	-	8,204
Library Services:	1.000	107,276	6,903
School Administration:	4.586	430,161	2,599
Operations and Maintenance:	3.000	161,225	4,013
Health Room:	-	-	-
Utilities:	-	150,781	-
TOTALS:	46.992	\$ 4,494,383	\$ 62,354

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian	0%	3
African American	0%	3
Caucasian	35%	417
Asian	3%	30
Hispanic	11%	137
Native Hawaiian	0%	0
Multi	3%	38
Gender		2016-2017
Female	26%	305
Male	27%	323
Special Programs		2016-2017
ELL	8%	99
Free/Reduced Lunch	12%	142
SPED	5%	65
	504	2% 25

Centennial Middle School takes great pride in the traditions and excellence of our past and we are a school that is looking forward to an even brighter future. Home of the Cyclones, Centennial is a place where "everyone belongs." Centennial provides a rigorous academic program for students within a caring and nurturing environment. Centennial offers students a high degree of personalized attention in a motivating setting. Our staff believes in a school that offers an engaging curriculum, high expectations and meaningful connections with kids. We are serious about helping all of our students grow in their academic and social abilities. We provide talented and gifted, at-risk and special education services including a wide range of advanced courses. A variety of teaching strategies and best instructional practices with numerous curricular choices are provided. Our students grow with the beliefs of our R²ISE expectations which create an atmosphere of Respect, Responsibility, Integrity, Safety and Empathy. Parents are integral partners at Centennial. Our continued success relies on a cooperative, working partnership between our school, parents and community. The Centennial PTO welcomes you to our school and provides many opportunities for students and parents. When you visit our school, we offer opportunities for you to talk to staff members and current parents so that you can understand the great things happening at Centennial Middle School. Go Cyclones!

To review Colorado State Assessment results for Centennial Middle School, go to the Colorado Department of Education's website at:

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



Coal Creek Elementary

801 W. Tamarisk St., Louisville, CO 80027

720-561-4500, Fax: 720-561-4501

Principal: John Kiemele

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

Projected Enrollment: 417



	Staff	Total Budget \$2,788,270	
		non-SRA	SRA
Regular Education:	21.671	\$ 2,015,787	\$ 14,829
Special Education:	1.412	118,131	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.245	9,331	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	1,442
Library Services:	1.000	107,276	-
School Administration:	3.125	294,946	-
Operations and Maintenance:	2.000	119,618	2,488
Health Room:	0.563	24,031	-
Utilities:	-	80,391	-
TOTALS:	30.016	\$ 2,769,511	\$ 18,759

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	1% 3
African American	1% 4
Caucasian	83% 344
Asian	4% 15
Hispanic	6% 24
Native Hawaiian	0% 1
Multi	6% 26
Gender	
Female	52% 214
Male	49% 203
Special Programs	
ELL	0% 0
Free/Reduced Lunch	10% 40
SPED	8% 35
504	1% 5

Coal Creek Elementary maintains a proud tradition in Louisville as a "neighborhood school," serving 450 students, K-5. Rated by the Colorado Department of Education as "exceeding" academic achievement expectations in all areas examined by the state, Coal Creek teachers teach the BVSD curriculum based on a child-centered, holistic approach to education. Students receive daily experiences in general and instrumental music, physical education, library/ technology and art. The school is dedicated to strengthening students' problem-solving skills by integrating the "Habits of Mind" model, based on the work of Dr. Arthur Costa. Extracurricular activities include Destination Imagination, Spanish, scouting, chess club and more. After-school care is offered. Hallmarks of the school include a low mobility rate and high parental involvement.

To review Colorado State Assessment results for Coal Creek Elementary School, go to the Colorado Department of Education's website at:

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



Columbine Elementary

3130 Repplier Dr., Boulder, CO 80304

720-561-2500, Fax: 720-561-2501

Principal: Guillermo Medina

<http://www.columbineelementary.org>

Projected Enrollment: 486



	Staff	Total Budget \$4,347,977	
		non-SRA	SRA
Regular Education:	29.085	\$ 2,593,147	\$ 40,204
Special Education:	4.068	328,954	300
Vocational Education:	-	-	-
Extra Curricular Education:	-	394	-
English Language Development:	5.500	538,713	-
Talented & Gifted Education:	0.816	64,942	500
Student Services:	-	-	-
Instructional Staff Support:	-	-	2,398
Library Services:	1.000	107,276	-
School Administration:	3.775	336,866	10,105
Operations and Maintenance:	2.500	125,964	5,850
Health Room:	0.563	24,031	-
Utilities:	-	168,333	-
TOTALS:	47.307	\$ 4,288,620	\$ 59,357

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2016-2017	
	%	Count
American Indian	1%	3
African American	1%	5
Caucasian	37%	181
Asian	2%	12
Hispanic	55%	268
Native Hawaiian	0%	1
Multi	3%	16
Gender	2016-2017	
	%	Count
Female	50%	242
Male	50%	244
Special Programs	2016-2017	
	%	Count
ELL	49%	239
Free/Reduced Lunch	59%	286
SPED	12%	59
504	2%	10

Columbine is a neighborhood school with a vision of providing a bilingual learning community that nurtures academic excellence for all students and encourages each of them to achieve their full potential as emerging responsible citizens with the strength of character to take on the challenges of the 21st century. The school community thrives in its diversity, inclusionary practices, growing community and parent participation, and the expectations that all students will grow to their maximum potential. Prospective parents are encouraged to inquire about Columbine's research based instructional practices and its highly qualified staff. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Columbine Elementary School, go to the Colorado Department of Education's website at:

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



Community Montessori

805 Gillaspie Dr., Boulder, CO 80305

720-561-3700, Fax: 720-561-3701

Principal: Shannon Minch

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

Projected Enrollment: 251



	Staff	Total Budget \$2,038,601	
		non-SRA	SRA
Regular Education:	14.047	\$ 1,276,857	\$ 15,909
Special Education:	1.000	99,232	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,845	-
English Language Development:	0.750	73,610	-
Talented & Gifted Education:	0.159	6,053	-
Student Services:	0.500	26,666	-
Instructional Staff Support:	-	-	3,115
Library Services:	0.500	53,640	-
School Administration:	3.000	274,913	1,335
Operations and Maintenance:	1.750	102,111	1,254
Health Room:	0.425	18,142	-
Utilities:	-	82,919	-
TOTALS:	22.131	\$ 2,016,988	\$ 21,613

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	0% 0
African American	2% 5
Caucasian	68% 171
Asian	3% 8
Hispanic	18% 44
Native Hawaiian	0% 0
Multi	9% 23
Gender	
Female	54% 134
Male	47% 117
Special Programs	
ELL	17% 42
Free/Reduced Lunch	17% 42
SPED	8% 19
504	1% 2

Community Montessori is a focus school and the only public Montessori school in Boulder Valley School District. Community Montessori serves children from pre-school through fifth grade. Classrooms are multi-age: Primary includes children ages 3 through kindergarten; lower elementary is first through third grades; and upper elementary is fourth and fifth grades. The Montessori method challenges each student through a child-centered, individualized approach. The classroom environment allows children to move freely and make challenging choices within safe limits and clear academic expectations. Transportation and a program for English-language learners are offered for those who qualify.

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

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



Creekside Elementary

3740 Martin Dr., Boulder, CO 80303

720-561-3800, Fax: 720-561-3801

Principal: Francine Eufemia

<http://cre.bvsd.org>

Projected Enrollment: 281



	Staff	Total Budget \$2,651,770	
		non-SRA	SRA
Regular Education:	18.562	\$ 1,660,246	\$ 13,199
Special Education:	4.242	310,843	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	1.400	137,915	-
Talented & Gifted Education:	0.180	6,854	150
Student Services:	-	-	800
Instructional Staff Support:	-	-	1,500
Library Services:	0.450	48,334	500
School Administration:	2.875	247,174	569
Operations and Maintenance:	2.000	116,712	3,300
Health Room:	0.250	10,671	-
Utilities:	-	93,003	-
TOTALS:	29.959	\$ 2,631,752	\$ 20,018

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2016-2017
American Indian	1% 5
African American	1% 5
Caucasian	20% 170
Asian	3% 24
Hispanic	7% 59
Native Hawaiian	0% 2
Multi	2% 16
Gender	2016-2017
Female	15% 127
Male	18% 154
Special Programs	2016-2017
ELL	8% 67
Free/Reduced Lunch	13% 109
SPED	5% 39
504	1% 7

Creekside, located in south Boulder, is a dynamic neighborhood school hosting an international student population that speaks 25 languages. Creekside also maintains close ties with the University of Colorado. The Garden to Table Program is a collaborative project that provides fresh, healthy, delicious meals in the lunchroom and uses the organic school garden as a means of teaching. Academic programming is provided on a differentiated basis, determined by student performance levels. Special programming is available for both talented and gifted students and for those struggling. The literacy program is supported by a 25,000-volume book room. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Creekside Elementary School, go to the Colorado Department of Education's website at:

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



Crest View Elementary

1897 Sumac Ave., Boulder, CO 80304

720-561-5461, Fax: 720-561-2855

Principal: Hollene Davis

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



Projected Enrollment: 606

	Staff	Total Budget \$3,943,909	
		non-SRA	SRA
Regular Education:	30.270	\$ 2,796,814	\$ 11,377
Special Education:	1.863	139,992	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	6,378	-
English Language Development:	2.500	244,157	-
Talented & Gifted Education:	0.345	13,138	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	803
Library Services:	1.000	107,276	-
School Administration:	4.000	342,698	-
Operations and Maintenance:	2.750	155,059	1,828
Health Room:	0.625	26,678	-
Utilities:	-	97,711	-
TOTALS:	43.353	\$ 3,929,901	\$ 14,008

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 3
African American		2% 10
Caucasian		65% 390
Asian		4% 26
Hispanic		24% 143
Native Hawaiian		0% 0
Multi		6% 34
Gender		2016-2017
Female		46% 277
Male		55% 329
Special Programs		2016-2017
ELL		19% 117
Free/Reduced Lunch		27% 165
SPED		9% 55
		504 1% 7

Crest View is a neighborhood school that serves a large area of north Boulder represented by a cross-section of socioeconomic and ethnic groups. The school uses personalized education programs to encourage the highest academic achievement and student growth. Crest View has both state and national accreditation. It offers a wide variety of programs for special-needs students, talented and gifted and English-language-learners. A long-standing conflict mediation program has received state recognition. The science program has received national awards for the creation of "Habitat," a natural learning environment attached to the school playground.

To review Colorado State Assessment results for Crest View Elementary School, go to the Colorado Department of Education's website at:

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



Douglass Elementary

840 75th St., Boulder, CO 80303
720-561-5541, Fax: 720-561-6699
Principal: Jonathan Wolfer

<http://doe.bvdsd.org>

Projected Enrollment: 434



	Staff	Total Budget \$2,896,073	
		non-SRA	SRA
Regular Education:	22.100	\$ 2,039,166	\$ 14,106
Special Education:	2.459	210,572	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	5,580	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.268	10,206	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	107,276	-
School Administration:	3.250	305,477	-
Operations and Maintenance:	2.000	110,008	-
Health Room:	0.563	24,031	-
Utilities:	-	69,651	-
TOTALS:	31.640	\$ 2,881,967	\$ 14,106

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian	0%	2
African American	1%	4
Caucasian	83%	355
Asian	3%	11
Hispanic	5%	21
Native Hawaiian	0%	0
Multi	10%	41
Gender		2016-2017
Female	50%	215
Male	51%	219
Special Programs		2016-2017
ELL	1%	3
Free/Reduced Lunch	6%	27
SPED	8%	33
504	1%	4

Douglass Elementary School serves around 450 students from the communities of east Boulder, Lafayette, Louisville and Erie in preschool through fifth grade. We take pride in our many years of high academic achievement and student growth, which has been acknowledged at the state and national level with honors such as the John Irwin and Governor's Distinguished Improvement Awards from the Colorado Department of Education, and the National Blue Ribbon School Award from the U.S. Department of Education.

While those honors for our academics are significant, Douglass Elementary knows that we are responsible for teaching to the whole child, and the development of the character of our children is equally important. We have committed to implementing The Leader in Me, which teaches students The 7 Habits of Highly Effective People and how to use those insights to foster student leadership, responsibility, and accountability. Students will graduate from Douglass well-prepared for the rigors and challenges of middle school life, no matter what school they choose to attend in sixth grade. For 2013 and beyond, Douglass Elementary will integrate the leadership model presented in Dr. Stephen R. Covey's book, The Leader in Me.

Our mission is to develop students who have the skills and self-confidence to succeed as leaders in the 21st century and to leverage academic achievement by raising levels of leadership, accountability and engagement among students.

To review Colorado State Assessment results for Douglass Elementary School, go to the Colorado Department of Education's website at:

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



Eisenhower Elementary

1220 Eisenhower Dr., Boulder, CO 80303

720-561-6700, Fax: 720-561-6701

Principal: Brady Stroup

<http://eie.bvdsd.org>

Projected Enrollment: 418



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,072,899		Ethnicity	2016-2017
		non-SRA	SRA		
Regular Education:	20.629	\$ 1,907,834	\$ 13,934	American Indian	0% 0
Special Education:	5.136	343,493	-	African American	1% 4
Vocational Education:	-	-	-	Caucasian	73% 306
Extra Curricular Education:	-	-	-	Asian	6% 26
English Language Development:	1.400	136,625	-	Hispanic	12% 49
Talented & Gifted Education:	0.230	8,759	-	Native Hawaiian	0% 1
Student Services:	-	-	100	Multi	8% 32
Instructional Staff Support:	-	-	1,080	Gender	2016-2017
Library Services:	1.000	107,276	-		
School Administration:	3.000	273,484	680	Female	49% 205
Operations and Maintenance:	2.500	146,789	1,000	Male	51% 213
Health Room:	0.563	24,031	-	Special Programs	2016-2017
Utilities:	-	107,814	-		
TOTALS:	34.458	\$ 3,056,105	\$ 16,794	ELL	16% 67
				Free/Reduced Lunch	17% 70
				SPED	10% 41
				504	1% 3

Eisenhower is a vibrant neighborhood school serving a dynamic, involved community. We are proud of our students' high achievement and high performance record. The school urges students to reach their fullest potential through authentic work, fun and real accomplishment. We strive for all those associated with Eisenhower to understand the wonder of learning and importance of community. Gifted programs, ESL programs, special education programs, before- and after-school care and a variety of student activities are available. Our diverse student population is truly a community of learners.

To review Colorado State Assessment results for Eisenhower Elementary School, go to the Colorado Department of Education's website at:

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



Eldorado K-8

3351 S. Indiana St., Superior, CO 80027

720-561-4400, Fax: 720-561-4401

Principal: Robyn Hamasaki

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

Projected Enrollment: 916



	Staff	Total Budget \$6,250,659	
		non-SRA	SRA
Regular Education:	44.663	\$ 4,196,589	\$ 34,745
Special Education:	4.513	394,364	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	26,233	-
English Language Development:	1.600	156,644	-
Talented & Gifted Education:	0.441	16,792	-
Student Services:	1.500	159,006	500
Instructional Staff Support:	-	-	9,963
Library Services:	1.000	107,276	500
School Administration:	7.250	698,694	1,500
Operations and Maintenance:	4.250	240,648	7,000
Health Room:	0.563	24,031	-
Utilities:	-	176,174	-
TOTALS:	65.780	\$ 6,196,451	\$ 54,208

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 3
African American		1% 11
Caucasian		75% 685
Asian		11% 99
Hispanic		7% 61
Native Hawaiian		
Multi		6% 57
Gender		2016-2017
Female		48% 439
Male		52% 477
Special Programs		2016-2017
ELL		4% 37
Free/Reduced Lunch		5% 46
SPED		9% 78
504		4% 36

Eldorado K-8, a neighborhood school serving the Town of Superior students, sets high academic standards for all students and is committed to providing a rigorous learning experience that celebrates students' strengths on a daily basis. At Eldorado K-8, our goal is to inspire students to become lifelong learners as they develop confidence in themselves as critical thinkers. To meet the unique needs of the individual learner, we offer Talented and Gifted programming, an inclusive special education setting and a dynamic English Language Development program for our English Language learners. Eldorado K-8 offers accelerated sixth-grade through eighth-grade classes in Mathematics and Language Arts. We also offer Spanish as a World Language elective. At Eldorado K-8, our faculty/staff, students and families work collaboratively and vibrantly so that all students are challenged to their potential. As our motto states, we "Dare to SOAR," and we collectively believe that all of our students will be successful learners!

To review Colorado State Assessment results for Eldorado K-8 School, go to the Colorado Department of Education's website at:

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



Emerald Elementary

755 W. Elmhurst Pl., Broomfield, CO 80020

720-561-8500, Fax: 720-561-8501

Principal: Samara Williams

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

Projected Enrollment: 344



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,224,586			
		non-SRA	SRA		
Regular Education:	23.874	\$ 2,142,012	\$ 35,321	Ethnicity	2016-2017
Special Education:	3.509	284,998	-	American Indian	1% 3
Vocational Education:	-	-	-	African American	2% 8
Extra Curricular Education:	-	5,186	-	Caucasian	43% 149
English Language Development:	1.700	166,538	-	Asian	4% 15
Talented & Gifted Education:	0.232	8,833	602	Hispanic	45% 156
Student Services:	0.366	19,521	-	Native Hawaiian	0% 1
Instructional Staff Support:	-	-	3,570	Multi	3% 12
Library Services:	0.500	53,053	-	Gender	2016-2017
School Administration:	3.125	256,491	251	Female	47% 161
Operations and Maintenance:	2.500	146,599	7,020	Male	53% 183
Health Room:	0.500	21,341	-	Special Programs	2016-2017
Utilities:	-	73,250	-	ELL	27% 92
TOTALS:	36.306	\$ 3,177,822	\$ 46,764	Free/Reduced Lunch	56% 193
				SPED	18% 61
				504	0% 1

Emerald is a neighborhood school with a balance of diversity that mirrors the real world. We believe building positive relationships and eliminating fears for every student are critical for maximum learning to take place. Contributing to our continued success are social development, strong balanced literacy and math programs, and an incredibly dedicated staff with high but realistic expectations. We provide support for our parents through Love and Logic parenting classes, at no charge and with child care provided. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Emerald Elementary School, go to the Colorado Department of Education's website at:

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



Fairview High

1515 Greenbriar Blvd., Boulder, CO 80305

720-561-3100, Fax: 720-561-5353

Principal: Donald Stensrud

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



Projected Enrollment: 2,165

	Staff	Total Budget \$13,228,570	
		non-SRA	SRA
Regular Education:	91.650	\$ 8,765,409	\$ 149,365
Special Education:	16.539	1,103,766	3,446
Vocational Education:	0.200	19,552	-
Extra Curricular Education:	-	139,991	-
English Language Development:	1.300	127,200	-
Talented & Gifted Education:	0.480	29,861	5,265
Student Services:	5.900	572,755	2,463
Instructional Staff Support:	-	-	1,854
Library Services:	2.000	158,489	-
School Administration:	13.073	1,180,855	10,084
Operations and Maintenance:	10.000	528,354	12,495
Health Room:	-	-	-
Utilities:	-	417,366	-
TOTALS:	141.142	\$ 13,043,598	\$ 184,972

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian	0%	10
African American	1%	16
Caucasian	57%	1549
Asian	8%	204
Hispanic	9%	256
Native Hawaiian	0%	2
Multi	5%	129
Gender		2016-2017
Female	41%	1099
Male	39%	1067
Special Programs		2016-2017
ELL	4%	106
Free/Reduced Lunch	10%	266
SPED	5%	132
504	5%	140

Fairview is an award-winning comprehensive high school with a tradition of rich and rigorous academics, including a strong college prep program, International Baccalaureate Diploma program, and vast array of Advanced Placement classes — all designed to meet diverse needs of individual learners. In addition to being one of the elite academic schools in Colorado, Fairview has a highly competitive sports program and nationally recognized fine arts program. It is the goal of Fairview to encourage each and every student to challenge themselves academically, athletically and artistically to develop new skills, stretch their abilities and pursue new levels of personal excellence.

To review Colorado State Assessment results for Fairview High School, go to the Colorado Department of Education's website at:

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



Fireside Elementary

845 W. Dahlia St., Louisville, CO 80027

720-561-7900, Fax: 720-561-7901

Principal: Christa Keppler

<http://fie.bvsvd.org>

Projected Enrollment: 442



	Staff	Total Budget \$3,089,969	
		non-SRA	SRA
Regular Education:	21.767	\$ 2,033,973	\$ 27,895
Special Education:	3.266	239,931	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,392	-
English Language Development:	1.000	97,991	-
Talented & Gifted Education:	0.255	9,711	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	5,300
Library Services:	1.000	107,276	700
School Administration:	3.125	277,492	1,000
Operations and Maintenance:	2.500	147,166	3,300
Health Room:	0.500	21,341	-
Utilities:	-	114,501	-
TOTALS:	33.413	\$ 3,051,774	\$ 38,195

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 0
African American		0% 1
Caucasian		72% 319
Asian		7% 31
Hispanic		15% 67
Native Hawaiian		0% 0
Multi		6% 25
Gender		2016-2017
Female		51% 227
Male		49% 216
Special Programs		2016-2017
ELL		11% 51
Free/Reduced Lunch		13% 59
SPED		4% 17
504		1% 5

Fireside is a neighborhood school serving the Louisville community. Our school is characterized by strong academic programs, coupled with a philosophy that encourages respect and celebrates the development of the whole child. With a rich multicultural population, Fireside serves families speaking 15 different languages. Points of pride include our talented and gifted program, English language development instruction, special education support and very strong music, physical education and art programs. Fireside has an experienced staff that welcomes our dedicated parent volunteers. As a result, we provide a first-class learning experience. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Fireside Elementary School, go to the Colorado Department of Education's website at:

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



Flatirons Elementary

1150 7th St., Boulder, CO 80302
720-561-4600, Fax: 720-561-4601
Principal: Scott Boesel

<http://fle.bvsvd.org>



Projected Enrollment: 254

				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$1,936,169			
		non-SRA	SRA		
Regular Education:	14.301	\$ 1,297,898	\$ 8,850	Ethnicity	2016-2017
Special Education:	1.200	108,991	-	American Indian	0% 0
Vocational Education:	-	-	-	African American	1% 3
Extra Curricular Education:	-	-	-	Caucasian	85% 217
English Language Development:	-	-	-	Asian	2% 4
Talented & Gifted Education:	0.165	6,284	-	Hispanic	6% 16
Student Services:	-	-	-	Native Hawaiian	0% 0
Instructional Staff Support:	-	-	715	Multi	6% 14
Library Services:	0.500	53,640	-	Gender	2016-2017
School Administration:	3.000	273,985	385	Female	44% 113
Operations and Maintenance:	1.750	98,248	842	Male	56% 141
Health Room:	0.500	21,341	-	Special Programs	2016-2017
Utilities:	-	64,990	-	ELL	2% 4
TOTALS:	21.416	\$ 1,925,377	\$ 10,792	Free/Reduced Lunch	11% 28
				SPED	11% 27
				504	0% 1

Flatirons Elementary is a neighborhood school with a long tradition of offering an outstanding educational experience for students in kindergarten through fifth grade. This is accomplished through the efforts of an excellent collaborative faculty and staff, supportive and energetic parents, an innovative learning community, and students aspiring to become lifelong learners motivated to fulfill their highest potential. The goal is for every child's experience at Flatirons to promote success.

To review Colorado State Assessment results for Flatirons Elementary School, go to the Colorado Department of Education's website at:

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



Foothill Elementary

1001 Hawthorne Ave., Boulder, CO 80304

720-561-2600, Fax: 720-561-2601

Principal: Lisa Schuba

<http://foe.bvdsd.org>



Projected Enrollment: 541

	Staff	Total Budget \$3,841,712	
		non-SRA	SRA
Regular Education:	28.433	\$ 2,630,875	\$ 27,781
Special Education:	5.277	347,618	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	0.700	68,780	-
Talented & Gifted Education:	0.341	12,986	-
Student Services:	-	-	350
Instructional Staff Support:	-	-	830
Library Services:	1.000	107,276	-
School Administration:	4.000	337,443	1,000
Operations and Maintenance:	3.000	166,716	4,000
Health Room:	0.745	31,799	-
Utilities:	-	104,258	-
TOTALS:	43.496	\$ 3,807,751	\$ 33,961

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 0
African American		1% 4
Caucasian		81% 441
Asian		1% 8
Hispanic		11% 58
Native Hawaiian		0% 0
Multi		6% 30
Gender		2016-2017
Female		52% 282
Male		48% 259
Special Programs		2016-2017
ELL		7% 37
Free/Reduced Lunch		11% 60
SPED		9% 51
504		2% 10

Foothill Elementary is a neighborhood school located in north Boulder. Foothill is known for its highly effective and dedicated staff, a committed parent community and a welcoming school culture. Our school is characterized by rigorous academic programs, high student achievement and a whole child approach that reaches beyond academics by supporting the social/ emotional learning of every child. A wide array of services is available at Foothill, including special education, English language development, literacy support and talented and gifted services. Foothill has been recognized as a John Irwin School of Excellence for student achievement as well as a Green Star Environmental School for our waste-free recycling program.

To review Colorado State Assessment results for Foothill Elementary School, go to the Colorado Department of Education's website at:

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



Gold Hill Elementary

890 Main St., Gold Hill, CO 80302
720-561-5940, Fax: 303-449-2043
Principal: Josh Baldner

<http://ghe.bvdsd.org>

Projected Enrollment: 26



	Staff	Total Budget \$333,771	
		non-SRA	SRA
Regular Education:	2.434	\$ 231,750	\$ 2,848
Special Education:	0.400	29,019	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,189	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.013	495	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	26
Library Services:	-	-	54
School Administration:	0.350	31,905	-
Operations and Maintenance:	0.250	11,687	1,072
Health Room:	0.150	6,402	-
Utilities:	-	15,324	-
TOTALS:	3.597	\$ 329,771	\$ 4,000

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 0
African American		0% 0
Caucasian		100% 26
Asian		0% 0
Hispanic		0% 0
Native Hawaiian		0% 0
Multi		0% 0
Gender		2016-2017
Female		38% 10
Male		62% 16
Special Programs		2016-2017
ELL		0% 0
Free/Reduced Lunch		12% 3
SPED		8% 2
504		4% 1

Gold Hill is a historic mining town nestled in the mountains above Boulder. Founded in 1873, Gold Hill School is the oldest continuously run elementary school in Colorado. Once a one-room schoolhouse, the school now has three rooms and two teachers. The school is small, experiential and a vital part of this vibrant mountain community. Children in these multi-age classrooms experience a greater variety of material at an earlier age. With only two teachers in a six-year period, transitions between grades are easier, and strong, lasting relationships tend to form.

To review Colorado State Assessment results for Gold Hill Elementary School, go to the Colorado Department of Education's website at:

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



Halcyon Middle-Senior High

3100 Bucknell Ct., Boulder, CO 80301

720-561-4700, Fax: 720-561-4701

Principal: Matthew Dudek

<http://hal.bvdsd.org>



Projected Enrollment: 17

	Staff	Total Budget \$454,271	
		non-SRA	SRA
Regular Education:	1.000	\$ 97,756	\$ 1,274
Special Education:	3.037	301,441	2,292
Vocational Education:	-	-	-
Extra Curricular Education:	-	-	-
English Language Development:	-	-	-
Talented & Gifted Education:	-	-	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	66
Library Services:	-	-	-
School Administration:	-	-	-
Operations and Maintenance:	0.375	18,275	309
Health Room:	-	-	-
Utilities:	-	32,858	-
TOTALS:	4.412	\$ 450,330	\$ 3,941

DEMOGRAPHIC CHARACTERISTICS

Ethnicity	2016-2017
American Indian	
African American	
Caucasian	71% 12
Asian	
Hispanic	24% 4
Native Hawaiian	
Multi	6% 1

Gender	2016-2017
Female	18% 3
Male	82% 14

Special Programs	2016-2017
ELL	
Free/Reduced Lunch	59% 10
SPED	88% 15
504	

Halcyon Middle High School is a unique educational and therapeutic program for BVSD students' grades 6-12. HMHS is supported through a multi-agency agreement among the Boulder Valley School District, the Mental Health Center serving Boulder and Broomfield Counties, and Boulder County's Department of Housing and Human Services.

The focus of the day treatment program is to provide quality education to students as well as provide therapeutic behavioral interventions and strategies to students and their families. While at HMHS, students and their families address barriers to success and develop and implement strategies which ultimately allow students to be successful at home, at school and in their community.

To review Colorado State Assessment results for Halcyon Middle-Senior High School, go to the Colorado Department of Education's website at:

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



Heatherwood Elementary

7750 Concord Dr., Boulder, CO 80301

720-561-6900, Fax: 720-561-6965

Principal: Genna Jaramillo

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



Projected Enrollment: 360

				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$2,825,667			
		non-SRA	SRA		
Regular Education:	18.395	\$ 1,724,072	\$ 22,671	Ethnicity	2016-2017
Special Education:	6.210	436,117	-	American Indian	0% 0
Vocational Education:	-	-	-	African American	1% 2
Extra Curricular Education:	-	2,382	-	Caucasian	85% 303
English Language Development:	-	-	-	Asian	3% 9
Talented & Gifted Education:	0.221	8,416	-	Hispanic	6% 23
Student Services:	-	-	-	Native Hawaiian	0% 0
Instructional Staff Support:	-	-	3,000	Multi	6% 23
Library Services:	1.000	107,276	-	Gender	2016-2017
School Administration:	3.000	266,781	300	Female	47% 168
Operations and Maintenance:	2.500	138,483	5,308	Male	54% 192
Health Room:	0.500	21,341	-	Special Programs	2016-2017
Utilities:	-	89,520	-	ELL	1% 2
TOTALS:	31.826	\$ 2,794,388	\$ 31,279	Free/Reduced Lunch	11% 41
				SPED	13% 46
				504	2% 8

Heatherwood Elementary's academic strength lies in a balanced and integrated curricular program. Children master and apply literacy and math skills through learning that emphasizes research, problem solving, simulations and technology. The instructional program goes on to teach the use of those skills in higher-level problem solving. Staff and parents foster mutual cooperation, emotional support, and personal and academic growth for all students. Children benefit from flexible classroom settings, team teaching and communications. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Heatherwood Elementary School, go to the Colorado Department of Education's website at:

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



High Peaks Elementary

3995 E. Aurora, Boulder, CO 80303

720-561-6500, Fax: 720-561-6501

Principal: Jeannie Tynecki

<http://hpe.bvds.org>

Projected Enrollment: 290



	Staff	Total Budget \$2,076,021	
		non-SRA	SRA
Regular Education:	15.551	\$ 1,439,694	\$ 21,338
Special Education:	0.958	87,887	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,189	-
English Language Development:	0.700	68,546	-
Talented & Gifted Education:	0.184	7,007	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	860
Library Services:	0.350	37,606	178
School Administration:	3.125	261,085	3,480
Operations and Maintenance:	1.250	73,583	1,744
Health Room:	0.300	12,804	-
Utilities:	-	57,020	-
TOTALS:	22.418	\$ 2,048,421	\$ 27,600

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 0
African American		0% 1
Caucasian		74% 213
Asian		15% 44
Hispanic		4% 12
Native Hawaiian		0% 0
Multi		7% 20
Gender		2016-2017
Female		45% 128
Male		57% 162
Special Programs		2016-2017
ELL		12% 33
Free/Reduced Lunch		5% 14
SPED		4% 11
		504 3% 9

High Peaks is a Core Knowledge focus school that opened in 1995. Teachers use dramatizations, art projects, reading and writing workshops and collaborative learning to bring the Core Knowledge Sequence to life. Core Knowledge uses a planned progression of specific content in history, geography, science, language arts and the fine arts. High Peaks recently received the National Blue Ribbon award. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for High Peaks Elementary School, go to the Colorado Department of Education's website at:

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



Horizons K-8

4545 Sioux Dr., Boulder, CO 80303

720-561-3600, Fax: 720-561-3601

Lead Teacher: John McCluskey

<http://horizonsk8school.org/>

Projected Enrollment: 347



	Total Budget \$3,831,610	
	General Fund	Charter
Regular Education:	\$ -	\$ 3,152,840
Special Education:	-	156,311
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	3,145
Instructional Staff Support:	-	-
General Administration Support:	-	65,503
School Administration:	-	-
Business Services:	-	36,963
Maintenance:	-	181,688
Utilities:	72,902	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	154,497
Enterprise:	-	7,761
Curriculum/Staff Development:	-	-
TOTALS:	\$ 72,902	\$ 3,758,708

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		1% 2
African American		1% 2
Caucasian		86% 297
Asian		3% 9
Hispanic		6% 21
Native Hawaiian		0% 1
Multi		4% 15
Gender		2016-2017
Female		50% 173
Male		50% 174
Special Programs		2016-2017
ELL		1% 3
Free/Reduced Lunch		8% 27
SPED		12% 40
504		3% 12

Since 1991, Horizons K-8 has offered a relationship-based and engaging program where students consistently meet or exceed rigorous academic and behavioral expectations. With a balanced focus on high academic expectations and individual attention to the whole child, our committed teachers guide students to become self-directed learners and community contributors in a respectful and caring environment. Student-led family conferences, portfolios, and performance based assessments keep learning relevant and authentic. Our high interest curriculum offers a variety of developmentally appropriate academic experiences both inside and outside the classroom, including outdoor education, service learning, performances, arts and sciences, and Spanish instruction school wide. In recognition of high academic achievement by students and the consistent hard work of an innovative and dynamic staff, Horizons has repeatedly been awarded the Colorado Department of Education John J. Irwin School of Excellence Award.

To review Colorado State Assessment results for Horizons K-8 School, go to the Colorado Department of Education's website at:

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



Jamestown Elementary

111 Mesa St., Jamestown, CO 80455

720-561-6020, Fax: 303-447-0459

Principal: Scott Boesel

<http://jae.bvsd.org>



Projected Enrollment: 19

	Staff	Total Budget \$323,648	
		non-SRA	SRA
Regular Education:	2.445	\$ 232,813	\$ 4,000
Special Education:	0.200	14,511	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,189	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.011	418	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	-	-	-
School Administration:	0.350	33,084	-
Operations and Maintenance:	0.250	13,867	-
Health Room:	0.150	6,402	-
Utilities:	-	15,364	-
TOTALS:	3.406	\$ 319,648	\$ 4,000

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	
African American	
Caucasian	100% 19
Asian	
Hispanic	
Native Hawaiian	
Multi	
Gender	
Female	42% 8
Male	58% 11
Special Programs	
ELL	
Free/Reduced Lunch	5% 1
SPED	11% 2
504	

Jamestown is a mountain school with two teachers serving students in grades K-5. Jamestown has an excellent student-to-teacher ratio, individualized learning and creative educational approaches. Students work in small, multi-age groups and a developmental approach to learning is emphasized. One of Jamestown's greatest strengths is its welcoming and loving environment where students learn the life-long lessons of respect, kindness and responsibility for self, others and the world. Community and parent involvement is high.

To review Colorado State Assessment results for Jamestown Elementary School, go to the Colorado Department of Education's website at:

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



Justice High

805 Excalibur, Lafayette, CO 80026

720-328-4864

Principal: Tijani Cole

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

Projected Enrollment: 82



	Total Budget \$1,049,410	
	General Fund	Charter
Regular Education:	\$ -	\$ 417,343
Special Education:	98,060	98,226
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	9,310
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	26,403
Instructional Staff Support:	-	-
General Administration Support:	-	18,926
School Administration:	-	157,173
Business Services:	-	46,440
Maintenance:	-	25,281
Utilities:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	113,568
Central Support Services:	-	38,680
Enterprise:	-	-
Curriculum/Staff Development:	-	-
TOTALS:	\$ 98,060	\$ 951,350

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	1% 1
African American	6% 5
Caucasian	32% 26
Asian	
Hispanic	56% 46
Native Hawaiian	
Multi	5% 4
Gender	
Female	35% 29
Male	65% 53
Special Programs	
ELL	15% 12
Free/Reduced Lunch	88% 72
SPED	23% 19
	504

The mission of Justice High School is to provide year round college prep education for all enrolled Boulder Valley and St. Vrain Valley students. Justice High School's curriculum and program design is ideal for at risk youth who are disconnected from the traditional school system because of juvenile delinquency, drugs and alcohol, alienation, or other factors. Justice High provides its students with a structured academic setting with high expectations. Justice High's philosophy is that these 'at risk' youth can become successful if given an opportunity and structured environment. The school's program provides instruction using the AP model. Justice High's educational program will allow students attending full time to finish their high school requirements within two to three years. Justice High School does not discriminate in its hiring practices nor its admission of students. Justice High gives each student the opportunity to grow into respectful adults who will have the knowledge, will, and self-esteem to succeed in college and life.

To review Colorado State Assessment results for Justice High School, go to the Colorado Department of Education's website at:

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



Kohl Elementary

1000 W. 10th Ave., Broomfield, CO 80020
720-561-8600, Fax: 720-465-8602
Principal: Mike Lowe

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



Projected Enrollment: 453

	Staff	Total Budget \$3,207,658	
		non-SRA	SRA
Regular Education:	22.534	\$ 2,082,305	\$ 14,161
Special Education:	6.211	462,892	1,400
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,826	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.270	10,281	-
Student Services:	-	-	-
Instructional Staff Support:	-	-	-
Library Services:	1.000	107,276	-
School Administration:	3.375	291,841	500
Operations and Maintenance:	2.500	144,184	4,800
Health Room:	0.375	16,007	-
Utilities:	-	69,185	-
TOTALS:	36.265	\$ 3,186,797	\$ 20,861

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 1
African American		1% 6
Caucasian		75% 339
Asian		5% 23
Hispanic		14% 63
Native Hawaiian		0% 1
Multi		4% 20
Gender		2016-2017
Female		49% 221
Male		51% 232
Special Programs		2016-2017
ELL		2% 10
Free/Reduced Lunch		22% 101
SPED		14% 64
		504

Kohl is a neighborhood school with strong test scores and parent involvement. Its vision statement is: "At Kohl Elementary School, we will develop the whole child — emotionally, socially, intellectually and physically. Development of the child is a shared responsibility among the students, staff, parents, administration and Broomfield community." Kohl is indicative of the fact that neighborhood schools can offer an exemplary educational program for students. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Kohl Elementary School, go to the Colorado Department of Education's website at:

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



Lafayette Elementary

101 N. Bermont Ave., Lafayette, CO 80026

720-561-8900, Fax: 720-561-8901

Principal: Stephanie Jackman

<http://lae.bvsvd.org>

Projected Enrollment: 633



	Staff	Total Budget \$4,140,377	
		non-SRA	SRA
Regular Education:	29.987	\$ 2,786,392	\$ 29,670
Special Education:	5.485	376,181	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,984	-
English Language Development:	1.000	97,991	-
Talented & Gifted Education:	1.353	130,145	-
Student Services:	0.250	13,333	-
Instructional Staff Support:	-	-	2,703
Library Services:	1.000	107,276	1,000
School Administration:	4.375	363,563	-
Operations and Maintenance:	2.500	138,969	4,000
Health Room:	0.625	26,678	-
Utilities:	-	58,492	-
TOTALS:	46.575	\$ 4,103,004	\$ 37,373

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 3
African American		1% 5
Caucasian		75% 473
Asian		5% 34
Hispanic		12% 79
Native Hawaiian		0% 1
Multi		6% 38
Gender		2016-2017
Female		47% 296
Male		53% 337
Special Programs		2016-2017
ELL		7% 46
Free/Reduced Lunch		19% 123
SPED		11% 70
	504	2% 13

Lafayette Elementary School provides a rich academic program in a culturally diverse environment. Students benefit from individualized opportunities made possible by a comprehensive Talented and Gifted focus program. This program is designed to provide personalized instruction for identified gifted students and advanced programming for academically talented students. A full-time Talented and Gifted Coordinator works directly with students, teachers and parents to design educational experiences based upon identified strengths and talents. The staff is committed to providing differentiated instruction to meet the needs of all students, including second language learners and children with special needs. A character education program, class meetings, Peace Place and leadership groups for students foster a positive school climate. Preschool classes, Kindergarten Enrichment for Kindergarten students, and the School Age Childcare (SAC) program offer additional options to families at our school. Lafayette Elementary is a nurturing neighborhood school and a diverse, inclusive and exciting place to learn.

To review Colorado State Assessment results for Lafayette Elementary School, go to the Colorado Department of Education's website at:

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



Louisville Elementary

400 Hutchinson St., Louisville, CO 80027

720-561-7200, Fax: 720-561-7201

Principal: Jennifer Rocke

<http://loe.bvdsd.org>

Projected Enrollment: 569



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,984,175		Ethnicity	
		non-SRA	SRA		2016-2017
Regular Education:	29.930	\$ 2,758,989	\$ 33,344	American Indian	0% 0
Special Education:	5.962	407,491	-	African American	1% 4
Vocational Education:	-	-	-	Caucasian	81% 457
Extra Curricular Education:	-	3,625	-	Asian	2% 10
English Language Development:	0.700	68,546	-	Hispanic	12% 66
Talented & Gifted Education:	0.341	12,986	-	Native Hawaiian	0% 1
Student Services:	-	-	-	Multi	5% 31
Instructional Staff Support:	-	-	3,128	Gender	
Library Services:	1.000	107,276	-		2016-2017
School Administration:	4.000	335,195	3,024	Female	50% 285
Operations and Maintenance:	2.500	145,847	2,780	Male	50% 284
Health Room:	0.500	21,341	-	Special Programs	
Utilities:	-	80,603	-		2016-2017
TOTALS:	44.933	\$ 3,941,899	\$ 42,276	ELL	5% 30
				Free/Reduced Lunch	15% 84
				SPED	11% 60
				504	3% 19

Louisville Elementary is a neighborhood school in the heart of Old Town Louisville. At Louisville, student achievement, along with building students' self-esteem and self-confidence in a safe, caring environment, is our primary focus. We strive to see our students become self-confident lifelong learners. Students in first through fifth grades participate in 55-minute (30 minutes for kindergartners) reading instruction blocks. Students are grouped by individual needs. We also group and regroup students for one-hour math blocks in second through fifth grades. Our high-quality instructional program has resulted in increased student achievement in all content areas. Parents support our school in a multitude of ways, from volunteering at school to organizing fun and well-attended school social events. Louisville Elementary has the Green Star School designation from Eco-Cycle for our recycling, composting and special waste reduction activities program. LES is a true community school!

To review Colorado State Assessment results for Louisville Elementary School, go to the Colorado Department of Education's website at:

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



Louisville Middle

1341 Main St., Louisville, CO 80027

720-561-7400, Fax: 720-561-7401

Principal: Ginny Vidulich

<http://lom.bvdsd.org>



Projected Enrollment: 642

				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$4,463,068 non-SRA	SRA	Ethnicity	
Regular Education:	27.930	\$ 2,704,162	\$ 45,947	American Indian	2016-2017 0% 1
Special Education:	6.952	532,344	550	African American	1% 6
Vocational Education:	-	-	-	Caucasian	80% 515
Extra Curricular Education:	-	26,904	-	Asian	2% 12
English Language Development:	0.600	58,654	220	Hispanic	12% 75
Talented & Gifted Education:	0.210	7,996	300	Native Hawaiian	0% 0
Student Services:	2.000	212,009	1,000	Multi	5% 33
Instructional Staff Support:	-	-	3,300	Gender	
Library Services:	1.000	107,276	7,000	Female	2016-2017 49% 314
School Administration:	5.000	428,682	-	Male	51% 328
Operations and Maintenance:	3.250	176,733	3,000	Special Programs	
Health Room:	-	-	-	ELL	2016-2017 6% 40
Utilities:	-	146,991	-	Free/Reduced Lunch	15% 97
TOTALS:	46.942	\$ 4,401,751	\$ 61,317	SPED	13% 82
				504	7% 42

Louisville Middle School is an extraordinary, dynamic environment where students and staff partner to create a true community of learners. The House of PRIDE sets high academic standards for all students, following the core belief that everyone should have the opportunity to be challenged and to grow. Students share a common and strong sense of community as they strive to achieve high academic standards, explore their creative and artistic potential, and challenge themselves to develop physical fitness habits for life. Our parents collaborate with staff to ensure a caring, engaging and nurturing environment where everyone is welcomed and encouraged to flourish. Louisville Middle School is known for its diverse academic offerings, with both advanced and academic support courses, as well as a robust extracurricular program of athletics, academic and interest-based clubs. Louisville Middle School PRIDE (positivity, respect, integrity, determination, empathy) exemplifies a unique and vibrant small-town neighborhood setting, while continuing a strong tradition of excellence.

To review Colorado State Assessment results for Louisville Middle School, go to the Colorado Department of Education's website at:

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



Manhattan School of Arts & Academics

290 Manhattan Dr., Boulder, CO 80303

720-561-6300, Fax: 720-561-6301

Principal: John Riggs

<http://mam.bvsd.org>

Projected Enrollment: 458



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$4,159,173		Ethnicity	2016-2017
		non-SRA	SRA		
Regular Education:	23.030	\$ 2,209,391	\$ 42,540	American Indian	1% 4
Special Education:	8.289	620,942	710	African American	2% 7
Vocational Education:	-	-	-	Caucasian	67% 302
Extra Curricular Education:	-	19,291	-	Asian	4% 20
English Language Development:	1.670	163,639	600	Hispanic	19% 85
Talented & Gifted Education:	0.159	6,053	500	Native Hawaiian	0% 0
Student Services:	2.000	185,672	600	Multi	9% 40
Instructional Staff Support:	-	-	2,770	Gender	2016-2017
Library Services:	1.000	107,276	6,000		
School Administration:	5.000	459,692	1,680	Female	52% 233
Operations and Maintenance:	3.000	178,445	3,886	Male	50% 225
Health Room:	-	-	-	Special Programs	2016-2017
Utilities:	-	149,486	-		
TOTALS:	44.148	\$ 4,099,887	\$ 59,286		
				ELL	14% 64
				Free/Reduced Lunch	29% 130
				SPED	22% 100
				504	4% 20

Manhattan Middle School offers an academically rigorous and caring, student-centered learning environment. While Manhattan is a neighborhood school, it is also an arts and talented and gifted lab school that offers in-depth study of various art forms for students who wish to focus on a specific arts discipline. Manhattan also offers a traditional middle school program with a variety of electives in the arts, world languages and technology, as well as accelerated math classes and an advanced language arts program. Our challenging BVSD curriculum is tiered to meet the needs of diverse learners. In addition, Manhattan offers the same extracurricular sports as all BVSD middle schools as well as bike club, jazz band, science and Sierra clubs, theater productions and Junior Thespians, Math Counts, multicultural groups, and Allies, an anti-bullying group that celebrates differences.

To review Colorado State Assessment results for Manhattan Middle School, go to the Colorado Department of Education's website at:

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



Mesa Elementary

1575 Lehigh St., Boulder, CO 80303

720-561-3000, Fax: 720-561-3001

Principal: Josh Baldner

<http://mee.bvdsd.org>



Projected Enrollment: 287

				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$2,109,633 non-SRA	SRA	Ethnicity	2016-2017
Regular Education:	15.165	\$ 1,401,723	\$ 12,937	American Indian	1% 2
Special Education:	1.750	134,808	469	African American	
Vocational Education:	-	-	-	Caucasian	87% 250
Extra Curricular Education:	-	4,782	-	Asian	2% 5
English Language Development:	-	-	-	Hispanic	5% 15
Talented & Gifted Education:	0.170	6,473	-	Native Hawaiian	
Student Services:	-	-	83	Multi	5% 15
Instructional Staff Support:	-	-	1,454	Gender	
Library Services:	0.500	53,640	-	2016-2017	
School Administration:	3.000	280,678	635	Female	55% 157
Operations and Maintenance:	2.000	110,846	1,465	Male	45% 130
Health Room:	0.500	21,341	-	Special Programs	
Utilities:	-	78,299	-	2016-2017	
TOTALS:	23.085	\$ 2,092,590	\$ 17,043	ELL	1% 4
				Free/Reduced Lunch	5% 13
				SPED	9% 25
				504	3% 9

From the moment you walk into Mesa, you notice genuine warmth between teachers, staff and families. The critical attribute that distinguishes Mesa from other schools is our strong sense of community. In addition, we are a nationally recognized, award-winning school with an emphasis on providing a K-5 experience that is integrated across subject areas and grade levels. Our challenging academic program is enhanced by a rich curriculum. Some parents recently said, "We chose Mesa for its excellence, but we fell in love with this school for its commitment to our children."

To review Colorado State Assessment results for Mesa Elementary School, go to the Colorado Department of Education's website at:

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



Monarch High

329 Campus Dr., Louisville, CO 80027

720-561-4200, Fax: 720-561-5650

Principal: Jerry Lee Anderson

<http://moh.bvdsd.org>

Projected Enrollment: 1,708



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$10,569,687		Ethnicity	2016-2017
		non-SRA	SRA		
Regular Education:	70.544	\$ 6,827,473	\$ 137,471	American Indian	0% 3
Special Education:	12.790	944,568	1,361	African American	1% 10
Vocational Education:	0.800	78,206	7,865	Caucasian	79% 1353
Extra Curricular Education:	-	116,277	-	Asian	5% 89
English Language Development:	0.650	63,717	450	Hispanic	10% 164
Talented & Gifted Education:	0.417	27,462	349	Native Hawaiian	0% 1
Student Services:	3.800	402,819	999	Multi	5% 88
Instructional Staff Support:	-	-	7,278	Gender	2016-2017
Library Services:	1.800	148,247	1,996		Female 46% 785
School Administration:	10.848	1,041,746	20,906	Male	54% 923
Operations and Maintenance:	9.000	488,671	8,629	Special Programs	2016-2017
Health Room:	-	-	-		ELL 3% 43
Utilities:	-	243,197	-		Free/Reduced Lunch 8% 140
	-	-	-		SPED 7% 125
TOTALS:	110.649	\$ 10,382,383	\$ 187,304	504	7% 127

At Monarch High School, we believe in "Creating Bright Futures, One Student at a Time!" Monarch High School is a comprehensive college preparatory high school with an approximate graduation rate of 90 percent. Students are encouraged to stretch themselves academically through a rigorous Advanced Placement program and can earn up to 64 college credits through our CU Succeed Program. We support student success through Freshmen Seminar, weekly tutor sessions for all students, and a tutor center. We are a BYOD (Bring Your Own Device) school in which students bring computer devices of their choice to enhance their learning. In addition, a highly competitive sports program, an accomplished fine arts program, and a vast array of clubs and activities provide multiple opportunities for students to pursue excellence. Monarch features a Da Vinci Lab, which includes an award-winning robotics program. The lab gives students the opportunity to explore pre-engineering, pre-design and applied technology. Also, Monarch is Colorado's first High School of Business, preparing students through a dual enrollment (college/high school) program for careers in business. Monarch High School will set you on your path to a bright future!

To review Colorado State Assessment results for Monarch High School, go to the Colorado Department of Education's website at:

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



Monarch K-8

263 Campus Dr., Louisville, CO 80027

720-561-4000, Fax: 720-561-4001

Principal: Robin Techmanski

<http://mo8.bvdsd.org>

Projected Enrollment: 844



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$6,177,449 non-SRA	SRA	Ethnicity 2016-2017	
Regular Education:	41.565	\$ 3,884,993	\$ 39,213	American Indian	0% 3
Special Education:	10.144	767,756	500	African American	2% 18
Vocational Education:	-	-	-	Caucasian	70% 584
Extra Curricular Education:	-	27,945	-	Asian	13% 105
English Language Development:	1.330	128,457	-	Hispanic	10% 82
Talented & Gifted Education:	0.385	14,661	300	Native Hawaiian	0% 1
Student Services:	1.500	159,006	350	Multi	6% 51
Instructional Staff Support:	-	-	4,800	Gender 2016-2017	
Library Services:	1.000	107,276	1,500	Female	49% 411
School Administration:	6.375	574,685	3,500	Male	52% 433
Operations and Maintenance:	3.500	195,273	400	Special Programs 2016-2017	
Health Room:	0.563	24,031	-	ELL	6% 54
Utilities:	-	242,803	-	Free/Reduced Lunch	15% 122
TOTALS:	66.362	\$ 6,126,886	\$ 50,563	SPED	8% 70
				504	4% 34

Monarch K-8 School serves PK-8th grade students from Louisville and Superior. Administrators, teachers, and support staff strive to provide all students with a safe learning environment characterized by a rigorous curriculum and a caring community. Our comprehensive course offerings are taught by a passionate, creative, and dedicated staff committed to developing the whole child. Community is built at Monarch K-8 through our ICARE character education program and events, various extra-curricular activities, and by collaborating with our active Parent Teacher Association. Monarch K-8 is a true community of learners. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Monarch K-8 School, go to the Colorado Department of Education's website at:

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



Nederland Elementary

#1 N. Sundown Trail, Nederland, CO 80466

720-561-4800, Fax: 720-561-4801

Principal: Jeff Miller

<http://nee.bvds.org>



Projected Enrollment: 261

	Staff	Total Budget \$2,222,874	
		non-SRA	SRA
Regular Education:	14.364	\$ 1,310,358	\$ 17,148
Special Education:	4.149	288,201	2,250
Vocational Education:	-	-	-
Extra Curricular Education:	-	3,603	-
English Language Development:	0.200	19,788	-
Talented & Gifted Education:	0.158	6,017	100
Student Services:	-	-	-
Instructional Staff Support:	-	-	1,200
Library Services:	0.500	53,640	-
School Administration:	3.000	266,152	-
Operations and Maintenance:	2.500	151,769	3,700
Health Room:	0.500	21,341	-
Utilities:	-	77,607	-
TOTALS:	25.371	\$ 2,198,476	\$ 24,398

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	0% 1
African American	
Caucasian	64% 229
Asian	0% 1
Hispanic	5% 19
Native Hawaiian	
Multi	3% 11
Gender	
	2016-2017
Female	34% 121
Male	39% 140
Special Programs	
	2016-2017
ELL	3% 10
Free/Reduced Lunch	20% 71
SPED	12% 43
	504 1% 3

Nederland Elementary is dedicated to providing a variety of learning and enrichment opportunities. Our location is adjacent to National Forest land, allowing us unequal access to the natural environment for study and exploration of the mountain ecological system. We value STEM learning at Nederland Elementary and outdoor fitness and education are an emphasis at all grade levels. Our academic program is well rounded in all content areas. In addition, we emphasize character growth and development through our Caring Community programming. Our parent and community support and involvement is high and contributes to our success. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Nederland Elementary School, go to the Colorado Department of Education's website at:

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



Nederland Middle/Senior

597 County Rd 130, Nederland, CO 80466

720-561-4900, Fax 720-561-4901

Principal: Carrie Yantzer

<http://neh.bvds.org>

Projected Enrollment: 261



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,507,195			
		non-SRA	SRA		
Regular Education:	17.550	\$ 1,676,781	\$ 32,017	Ethnicity	2016-2017
Special Education:	7.290	521,168	-	American Indian	0% 0
Vocational Education:	-	-	-	African American	1% 3
Extra Curricular Education:	-	71,556	-	Caucasian	88% 226
English Language Development:	0.050	5,064	-	Asian	3% 7
Talented & Gifted Education:	0.257	21,368	-	Hispanic	5% 13
Student Services:	0.800	84,805	150	Native Hawaiian	0% 0
Instructional Staff Support:	-	-	7,265	Multi	5% 12
Library Services:	1.375	126,482	-	Gender	2016-2017
School Administration:	6.224	593,098	4,465	Female	52% 135
Operations and Maintenance:	4.000	207,289	6,300	Male	48% 126
Health Room:	-	-	-	Special Programs	2016-2017
Utilities:	-	149,387	-	ELL	2% 6
TOTALS:	37.546	\$ 3,456,998	\$ 50,197	Free/Reduced Lunch	29% 77
				SPED	14% 37
				504	2% 6

Nederland Middle/ Senior High School is a small neighborhood secondary school tucked into the mountains of Boulder County. Steps away from Eldora Ski Area and endless open spaces, we offer a wide array of support and advanced course work. With a small student to teacher ratio, personalized education is our foundation. Our high school students can chose between two foreign languages and progress to level 3 and above, while also choosing between Advanced /AP level work in math, science, language arts and social studies. In addition, we offer an award winning theater program and a 6-12 choir program that travels our state and sells out our auditorium night after night. Other co-curriculum activities range from our mountain biking program, ski team, football and basketball to wearable electronics and 3-D printer design build clubs. Students are supported via academic support classes, teamed instruction and before/after school tutoring in our media center. Our teachers "ASPIRE" (Academic through Sustainable, Project-based, Interdisciplinary, Real world and Experiential lessons) tactics and our students thrive via our school motto, "REACH." This motto serves to guide our interactions and build a purposeful learning community via: Respect, Empathy, Achievement, Community and Honor.

To review Colorado State Assessment results for Nederland Middle-Senior High School, go to the Colorado Department of Education's website at:

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



New Vista High

700 20th St., Boulder, CO 80302
720-561-8700, Fax: 720-561-8701
Principal: Kirk Quitter

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



Projected Enrollment: 292

	Staff	Total Budget \$2,644,819	
		non-SRA	SRA
Regular Education:	13.749	\$ 1,307,353	\$ 41,664
Special Education:	2.000	198,464	301
Vocational Education:	-	-	-
Extra Curricular Education:	-	64,642	-
English Language Development:	0.300	29,210	100
Talented & Gifted Education:	0.232	20,418	-
Student Services:	0.701	74,308	567
Instructional Staff Support:	-	-	644
Library Services:	1.375	126,482	-
School Administration:	4.643	501,736	1,897
Operations and Maintenance:	2.750	160,041	2,601
Health Room:	-	-	-
Utilities:	-	114,391	-
TOTALS:	25.750	\$ 2,597,045	\$ 47,774

DEMOGRAPHIC CHARACTERISTICS	
Ethnicity	2016-2017
American Indian	1% 3
African American	0% 1
Caucasian	73% 213
Asian	1% 3
Hispanic	18% 52
Native Hawaiian	0% 1
Multi	7% 19
Gender	2016-2017
Female	52% 153
Male	48% 139
Special Programs	2016-2017
ELL	7% 21
Free/Reduced Lunch	24% 70
SPED	17% 51
504	19% 55

New Vista actively engages every student in rigorous learning. Our program includes: high academic and behavioral expectations for all students; personal relationships built on mutual respect with all adults in the building; an adviser who supports each student from enrollment through graduation; choices that allow students to shape the educational program to meet their needs and interests; active learning within all classrooms as well as varied and engaging course offerings; and significant opportunities to learn in the community. Finally, New Vista has a school culture that values individuals, community and learning with an explicit emphasis on understanding and valuing diversity.

To review Colorado State Assessment results for New Vista High School, go to the Colorado Department of Education's website at:

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



Peak to Peak Charter School

800 Merlin Dr., Lafayette, CO 80026
(303) 453-4600 Fax: (303) 453-4613
Principals: Kyle Mathews

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

Projected Enrollment: 1,444



	Total Budget \$15,933,619	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	14,098,614
Special Education:	-	669,498
Vocational Education:	-	-
English Language Development:	-	349,189
Extra Curricular Education:	-	-
Talented & Gifted:	-	15,065
Library Services:	-	-
Student Support Services:	-	6,565
Instructional Staff Support:	-	-
General Administration Support:	-	238,498
School Administration:	-	-
Business Services:	-	111,481
Maintenance:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	444,709
Health Room:	-	-
Curriculum/Staff Development:	-	-
	\$ -	\$ 15,933,619

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 2
African American		1% 7
Caucasian		77% 1036
Asian		13% 182
Hispanic		10% 138
Native Hawaiian		0% 5
Multi		5% 74
Gender		2016-2017
Female		52% 701
Male		55% 743
Special Programs		2016-2017
ELL		2% 22
Free/Reduced Lunch		8% 109
SPED		5% 63
504		6% 79

Peak to Peak is a liberal arts, college preparatory school designed for graduates to exceed entrance requirements of top colleges and universities. High expectations are an important part of the school culture, and each student is seen as an individual of great potential and promise. Students are challenged through appropriate placement in each subject. Character development is an integral part of all aspects of the school.

Peak to Peak's standards-based elementary program uses ability grouping, differentiation and data-driven instruction to meet all students' needs. In addition to reading, writing, math, social studies and science, elementary students participate in physical education, art, Spanish, French, music, technology instruction and information-literacy skills.

Peak to Peak's middle school offers a small-school environment with a challenging sequence of standard and honors courses in core academic areas along with a rich variety of electives to prepare students for Peak to Peak's challenging high school program. College counseling engages students in early stages of the process. The middle school also offers students an opportunity to participate in an array of extracurricular activities and athletics.

Peak to Peak's high school program includes a wide variety of standard, honors and Advanced Placement classes. College counseling is integrated into lessons in the classroom in grades 9-12 and is based on a personalized approach to helping students access the colleges and universities of their choice after high school. The liberal arts experience includes the arts, technology, world languages, community service and physical education. The strong extracurricular program includes state-ranked CHSAA sports teams, theater productions, clubs, dances, competitions and other activities.

To review Colorado State Assessment results for Peak to Peak K-12 School, go to the Colorado Department of Education's website at:

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

Escuela Bilingüe Pioneer Elementary

101 Baseline Rd., Lafayette, CO 80026

720-561-7800, Fax: 720-561-7801

Principal: Kristen Nelson-Steinhoff

<http://pie.bvds.org>

Projected Enrollment: 433



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$4,059,601			
		non-SRA	SRA		
Regular Education:	28.930	\$ 2,611,534	\$ 48,225	Ethnicity	2016-2017
Special Education:	3.321	292,733	-	American Indian	0% 2
Vocational Education:	-	-	-	African American	1% 3
Extra Curricular Education:	-	5,973	-	Caucasian	35% 151
English Language Development:	4.200	410,810	-	Asian	1% 3
Talented & Gifted Education:	0.297	11,311	-	Hispanic	60% 258
Student Services:	0.366	19,521	344	Native Hawaiian	
Instructional Staff Support:	-	-	4,091	Multi	4% 16
Library Services:	1.000	107,276	-	Gender	2016-2017
School Administration:	3.125	285,504	4,900	Female	50% 215
Operations and Maintenance:	3.000	168,574	4,884	Male	50% 218
Health Room:	-	-	-	Special Programs	2016-2017
Utilities:	-	83,921	-	ELL	39% 167
TOTALS:	44.239	\$ 3,997,157	\$ 62,444	Free/Reduced Lunch	45% 197
				SPED	14% 62
				504	1% 3

Located in Old Town Lafayette, Escuela Bilingüe Pioneer is a 90/10 dual immersion bilingual focus school where all students enroll through the district's open-enrollment process. An effort is made to balance students based upon their home language and language of dominance. There is a bi-literacy instructional focus across the school as students work toward building bridges between Spanish and English. A multilingual perspective is infused throughout the curriculum. Pioneer students benefit from 80 minutes of instruction in physical education, music, art, library and technology each week. Additionally, Pioneer values community partnerships to offer a variety of after-school enrichment. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Pioneer Elementary School, go to the Colorado Department of Education's website at:

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



Nevin Platt Middle

6096 Baseline Rd., Boulder, CO 80303
720-561-5536, Fax: 720-561-6898
Principal: Theo Robison III

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

Projected Enrollment: 638



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$4,421,593		2016-2017	
		non-SRA	SRA	Ethnicity	
Regular Education:	30.185	\$ 2,840,168	\$ 44,493	American Indian	
Special Education:	5.102	341,348	400	African American	1% 5
Vocational Education:	-	-	-	Caucasian	80% 508
Extra Curricular Education:	-	33,868	-	Asian	4% 25
English Language Development:	0.500	48,293	-	Hispanic	9% 60
Talented & Gifted Education:	0.213	8,111	300	Native Hawaiian	0% 1
Student Services:	2.000	212,009	400	Multi	6% 39
Instructional Staff Support:	-	-	1,107	Gender	
Library Services:	1.000	107,276	300	2016-2017	
School Administration:	5.000	421,701	-	Female	45% 286
Operations and Maintenance:	3.750	211,305	5,800	Male	55% 352
Health Room:	-	-	-	Special Programs	
Utilities:	-	144,714	-	2016-2017	
TOTALS:	47.750	\$ 4,368,793	\$ 52,800	ELL	2% 13
				Free/Reduced Lunch	8% 51
				SPED	10% 64
				504	9% 55

Nevin Platt is a school where children thrive in a safe academic environment provided by caring, qualified staff. We understand pre-adolescent children and design programming to meet their intellectual, physical and emotional needs. We promote technological expertise, exploration of the humanities and community building. Our CHOICE team features multi-age grouping and alternative assessments. Students must apply for the CHOICE three-year program through Open Enrollment.

To review Colorado State Assessment results for Platt Middle School, go to the Colorado Department of Education's website at:

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



Barnard D. Ryan Elementary

1405 Centaur Village Dr., Lafayette, CO 80026

720-561-7000, Fax: 720-561-7001

Principal: Tobey Bassoff

<http://rye.bvds.org>

Projected Enrollment: 433



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,267,394			
		non-SRA	SRA		
Regular Education:	22.523	\$ 2,086,744	\$ 27,644	Ethnicity	2016-2017
Special Education:	6.400	390,887	-	American Indian	0% 0
Vocational Education:	-	-	-	African American	2% 10
Extra Curricular Education:	-	1,181	-	Caucasian	68% 294
English Language Development:	0.500	49,231	75	Asian	6% 28
Talented & Gifted Education:	1.255	126,413	-	Hispanic	18% 76
Student Services:	0.366	19,521	-	Native Hawaiian	
Instructional Staff Support:	-	-	-	Multi	6% 25
Library Services:	1.000	107,276	-	Gender	2016-2017
School Administration:	2.925	264,019	1,700	Female	44% 192
Operations and Maintenance:	2.000	112,728	3,500	Male	56% 241
Health Room:	0.463	19,763	-	Special Programs	2016-2017
Utilities:	-	56,712	-	ELL	8% 35
TOTALS:	37.432	\$ 3,234,475	\$ 32,919	Free/Reduced Lunch	33% 143
				SPED	18% 79
				504	1% 6

Ryan Elementary STEAM (Science, Technology, Engineering, Arts and Mathematics) School is a dynamic learning community with a focus on authentically partnering with families and the community to prepare students for the 21st century. Along with delivering common core standards, Ryan focuses on developing the whole child with experiential project-based learning activities in the STEAM areas. Ryan embraces technology like interactive white boards, iPads, Chrome Books, document cameras and 3-D projectors as a tool for engaging students and supporting learning. We strongly believe partnerships nurture excellence and therefore we partner with the University of Colorado, Thorne Nature Experience, Growe Foundation, and Impact on Education to name a few. We offer a wide variety of after-school programming to extend the learning day and to support our focus. This school also offers free and tuition preschool classes that have a focus on both academic and developmental learning standards.

To review Colorado State Assessment results for Ryan Elementary School, go to the Colorado Department of Education's website at:

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



Alicia Sanchez Elementary

655 Sir Galahad Dr., Lafayette, CO 80026

720-561-7300, Fax: 720-561-7301

Principal: Lora de la Cruz

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



Projected Enrollment: 344

				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,689,480			
		non-SRA	SRA		
Regular Education:	26.069	\$ 2,329,248	\$ 38,804	Ethnicity	2016-2017
Special Education:	6.141	476,611	-	American Indian	1% 3
Vocational Education:	-	-	-	African American	2% 7
Extra Curricular Education:	-	404	-	Caucasian	31% 105
English Language Development:	2.700	264,527	-	Asian	3% 9
Talented & Gifted Education:	0.219	8,341	-	Hispanic	62% 211
Student Services:	0.366	19,521	-	Native Hawaiian	0% 0
Instructional Staff Support:	-	-	2,000	Multi	3% 9
Library Services:	0.194	21,287	-	Gender	2016-2017
School Administration:	3.425	324,653	2,540	Female	48% 162
Operations and Maintenance:	2.000	116,983	3,250	Male	54% 182
Health Room:	0.500	21,341	-	Special Programs	2016-2017
Utilities:	-	59,970	-	ELL	37% 125
TOTALS:	41.614	\$ 3,642,886	\$ 46,594	Free/Reduced Lunch	77% 263
				SPED	18% 60
				504	0% 1

Alicia Sanchez International School is a fully authorized International Baccalaureate (IB) Primary Years Program School and a neighborhood school. Sanchez International integrates BVSD curriculum and the IB program, providing students with a rich learning experience focusing on inquiry, student action and character education.

Our students are receiving the benefits of a wide range of programming resources such as focused and aligned reading, writing and math instruction, interventions and extensions. We also offer a wide variety of after-school tutoring, homework help and after-school enrichment opportunities through our Dragon Discovery program and on-site after school care.

A priority for our school is providing a variety of options for family involvement including volunteering, PTA, Parent Leadership Group, and School Accountability Committee. Our Family Resource and Extended Learning Center helps to meet the needs of the whole child with a variety of supports for students and families. Sanchez International School is a warm, nurturing neighborhood school where everyone - students, parents, staff and community - join together to ensure success for our students and make a difference in our community.

To review Colorado State Assessment results for Sanchez Elementary School, go to the Colorado Department of Education's website at:

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



Southern Hills Middle

1500 Knox Dr., Boulder, CO 80305

720-561-3400, Fax: 720-561-3401

Principal: Chavonne Gloster

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

Projected Enrollment: 559



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,823,343			
		non-SRA	SRA		
Regular Education:	24.930	\$ 2,355,910	\$ 35,348	Ethnicity	2016-2017
Special Education:	4.939	308,365	900	American Indian	0% 2
Vocational Education:	-	-	-	African American	0% 2
Extra Curricular Education:	-	24,075	-	Caucasian	80% 444
English Language Development:	-	-	-	Asian	6% 36
Talented & Gifted Education:	0.186	7,083	-	Hispanic	7% 39
Student Services:	1.960	207,770	383	Native Hawaiian	0% 0
Instructional Staff Support:	-	-	6,413	Multi	6% 36
Library Services:	1.000	107,276	4,142	Gender	2016-2017
School Administration:	5.000	439,076	-	Female	47% 264
Operations and Maintenance:	3.000	163,499	5,807	Male	53% 295
Health Room:	-	-	-	Special Programs	2016-2017
Utilities:	-	157,296	-	ELL	2% 10
TOTALS:	41.015	\$ 3,770,350	\$ 52,993	Free/Reduced Lunch	6% 34
				SPED	10% 57
				504	6% 35

Southern Hills is a neighborhood middle school in south Boulder adjacent to Fairview High School. As a relatively small school with a rich tradition for academic excellence, Southern Hills offers students a high degree of personal attention and a closely knit community based on the school values of respect, responsibility, safety and kindness. Southern Hills offers accelerated classes in mathematics, language arts and foreign language along with a wide array of options to provide a well-rounded middle school experience. With strong programs for talented/ gifted and special education students, Southern Hills prides itself on meeting the varying needs of our students. Southern Hills also has many school-to-parent communication methods that are used to support student success and keep parents informed.

To review Colorado State Assessment results for Southern Hills Middle School, go to the Colorado Department of Education's website at:

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



Summit Middle School

4655 Hanover Ave., Boulder, CO 80503

720-561-3900; Fax: 720-561-3901

Principal: Adam Galvin

<http://sum.bvsd.org>

Projected Enrollment: 354



	Total Budget \$3,706,562	
	General Fund	Charter
Regular Education:	\$ -	\$ 1,659,254
Special Education:	-	221,276
Vocational Education:	-	-
English Language Development:	-	-
Extra Curricular Education:	-	60,112
Talented & Gifted:	-	-
Library Services:	-	-
Student Support Services:	-	109,387
Instructional Staff Support:	-	107,785
General Administration Support:	-	73,388
School Administration:	-	543,452
Business Services:	-	39,832
Maintenance:	94,433	540,200
Utilities:	67,371	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	181,709
Enterprise:	-	8,363
Curriculum/Staff Development:	-	-
TOTALS:	\$ 161,804	\$ 3,544,758

DEMOGRAPHIC CHARACTERISTICS

2016-2017	
Ethnicity	
American Indian	
African American	
Caucasian	63% 223
Asian	20% 72
Hispanic	6% 23
Native Hawaiian	
Multi	10% 35
Gender	
Female	47% 167
Male	53% 187
Special Programs	
ELL	2% 7
Free/Reduced Lunch	4% 15
SPED	3% 11
504	6% 22

Summit Middle School, founded in 1996 as the first charter school in BVSD, provides a rigorous, academic curriculum that promotes high levels of student effort and academic achievement. As a multi-dimensional, public, school of choice, Summit is chosen by many families because they seek a hard-working, rigorous academic environment; they value a keen focus on learning skills, study habits and personal accountability at the middle-school level; they value a well-rounded education that facilitates personal discovery in academics, the arts, community involvement, and personal engagement in resolving local and global issues; and they believe in fostering personal integrity, leadership, teamwork and critical thinking. Summit is also the only middle school in BVSD to have been named a U.S. Department of Education's Blue Ribbon School of Excellence, the highest national award given in education. Summit offers core subjects of English, science, math, social studies and world language, along with a variety of elective classes. At Summit there is no ceiling on learning, and creativity and scholarship are central to our school culture. Summit is a unique, vibrant, safe learning community where students are nurtured and challenged.

To review Colorado State Assessment results for Summit Middle School, go to the Colorado Department of Education's website at:

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



Superior Elementary

1800 S. Indiana St., Superior, CO 80027

720-561-4100, Fax: 720-561-4101

Principal: Jennifer Bedford

<http://sue.bvdsd.org>

Projected Enrollment: 465



	Staff	Total Budget \$2,853,118	
		non-SRA	SRA
Regular Education:	22.350	\$ 2,097,177	\$ 25,350
Special Education:	0.900	68,552	200
Vocational Education:	-	-	-
Extra Curricular Education:	-	2,392	-
English Language Development:	-	-	-
Talented & Gifted Education:	0.279	10,624	300
Student Services:	-	-	-
Instructional Staff Support:	-	-	3,546
Library Services:	1.000	107,276	-
School Administration:	3.125	254,031	210
Operations and Maintenance:	2.750	154,677	2,889
Health Room:	0.438	18,695	-
Utilities:	-	107,199	-
TOTALS:	30.842	\$ 2,820,623	\$ 32,495

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian	0%	2
African American	0%	1
Caucasian	77%	356
Asian	12%	55
Hispanic	6%	27
Native Hawaiian	0%	1
Multi	5%	23
Gender		2016-2017
Female	48%	223
Male	52%	242
Special Programs		2016-2017
ELL	2%	7
Free/Reduced Lunch	5%	22
SPED	8%	37
	504	2% 9

Superior Elementary School is a neighborhood school offering an outstanding educational program to over 600 students in kindergarten through 5th grades. We have four classes at each grade level. We take great pride in having created a respectful and friendly learning community where we strive to meet the needs of each individual enrolled in our school. Our academic standards are high, and students come to school each day with an understanding of the importance of doing their best as learners.

Special programs are offered in art, music, and physical education. Enrichment activities include a choir, musical programs, student council, after-school sports, a climbing wall, art contests and exhibits, chess club, book clubs, service projects, and intramurals. In addition we offer specialized programs in Talented and Gifted education, literacy and Special Education. Our character education program, focusing on a positive character trait each month, unites the community in common themes of respect for others and reinforces responsible behavior.

Parents participate actively in all school activities including classroom volunteering, organizing family events and working on decision-making committees. Staff development is highly valued and Superior Elementary teachers are highly competent and committed to educating all students.

To review Colorado State Assessment results for Superior Elementary School, go to the Colorado Department of Education's website at:

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



University Hill Elementary

956 16th St., Boulder, CO 80302
720-561-5416, Fax: 720-561-2980
Principal: Ina Rodriguez-Myer

<http://uhe.bvds.org>

Projected Enrollment: 421



	Staff	Total Budget \$3,642,896	
		non-SRA	SRA
Regular Education:	26.287	\$ 2,343,707	\$ 20,726
Special Education:	1.500	122,166	-
Vocational Education:	-	-	-
Extra Curricular Education:	-	798	-
English Language Development:	4.300	420,587	-
Talented & Gifted Education:	0.275	10,472	-
Student Services:	-	-	28
Instructional Staff Support:	-	-	2,947
Library Services:	1.000	107,276	-
School Administration:	3.875	331,355	1,214
Operations and Maintenance:	2.750	161,878	874
Health Room:	0.563	24,031	-
Utilities:	-	94,837	-
TOTALS:	40.550	\$ 3,617,107	\$ 25,789

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2016-2017
American Indian		0% 1
African American		1% 3
Caucasian		29% 120
Asian		1% 3
Hispanic		67% 279
Native Hawaiian		0% 2
Multi		3% 14
Gender		2016-2017
Female		48% 202
Male		53% 220
Special Programs		2016-2017
ELL		52% 218
Free/Reduced Lunch		59% 247
SPED		13% 54
		504 1% 3

University Hill offers a research-based Dual Language Program for preschool through 5th grade. We teach students to speak, read and write in both English and Spanish. The first emphasis is on achieving literacy in a child's native language. The child is then taught to apply the learned skills and strategies to master the second language. Children develop bi-literacy by studying core curricula – science, mathematics, social studies and language arts – in both languages. The language of instruction alternates with each new curriculum unit.

Bilingual children reap many advantages throughout their lives including being better able to navigate our multicultural world. We are proud to have one of the most diverse student and staff populations in Boulder Valley. Social justice, respect and understanding are cornerstones of our school community. All of our families apply through the school district's open enrollment process.

Since opening our doors in January of 1906, our location across from the University of Colorado has provided us access to many wonderful educational resources. We are also on several major bus lines. Our campus currently consists of two handicapped-accessible buildings separated by a playground.

To review Colorado State Assessment results for University Hill Elementary School, go to the Colorado Department of Education's website at:

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



Whittier International Elementary

2008 Pine St., Boulder, CO 80302
720-561-5431, Fax: 720-561-2480
Principal: Sarah Oswick

<http://whe.bvds.org>

Projected Enrollment: 424



				DEMOGRAPHIC CHARACTERISTICS	
	Staff	Total Budget \$3,383,083 non-SRA	SRA	Ethnicity 2016-2017	
Regular Education:	26.800	\$ 2,415,839	\$ 17,691	American Indian	0% 0
Special Education:	1.500	149,433	-	African American	2% 7
Vocational Education:	-	-	-	Caucasian	60% 253
Extra Curricular Education:	-	5,580	-	Asian	10% 44
English Language Development:	2.300	224,722	-	Hispanic	23% 97
Talented & Gifted Education:	0.274	10,433	-	Native Hawaiian	0% 0
Student Services:	-	-	-	Multi	5% 23
Instructional Staff Support:	-	-	-	Gender 2016-2017	
Library Services:	1.000	107,276	-	Female	48% 203
School Administration:	3.125	262,163	-	Male	52% 221
Operations and Maintenance:	1.750	102,475	1,135	Special Programs 2016-2017	
Health Room:	0.563	24,031	-	ELL	28% 120
Utilities:	-	62,305	-	Free/Reduced Lunch	41% 172
TOTALS:	37.312	\$ 3,364,257	\$ 18,826	SPED	10% 42
				504	2% 8

Whittier International is a neighborhood school with an international focus.

- Whittier is the only fully authorized International Baccalaureate Primary Years Program (IB PYP) in Boulder Valley. In our 5th year of IB implementation, we have gained recognition throughout the USA as a model program.
- Whittier includes students from more than 25 countries speaking 15 languages.
- Whittier is fully enrolled with a waiting list at most grades.
- Whittier's academic ranking increased from "average" to "high" in its third year of the IB/PYP authorization process. The school also receives high marks on its School Accountability Rating from the State of Colorado.
- Whittier has an active parent community and dynamic Parent Teacher Association, encouraging parent/community involvement.
- Whittier offers a full range of before/after school options, including an on-site, YMCA day care program.
- Kindergarten students attend half days. For families who prefer on-site kindergarten enrichment for the other half of the school day, we are proud to offer a fully integrated Kindergarten Enrichment program.

At Whittier International, all students are expected to excel in literacy and math, to have exposure to a world language, and to participate in a rigorous curriculum of arts, sciences and humanities.

To review Colorado State Assessment results for Whittier Elementary School, go to the Colorado Department of Education's website at: <http://www.cde.state.co.us/schoolview/performance>



FINANCIAL SECTION

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All Funds

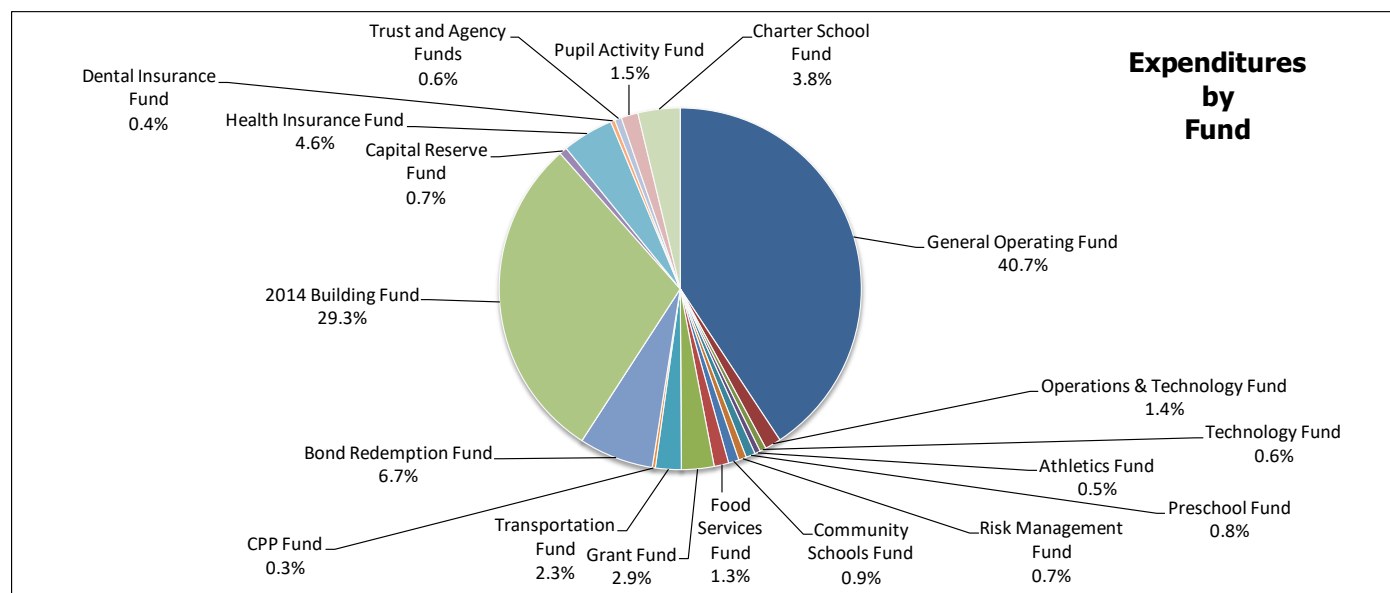
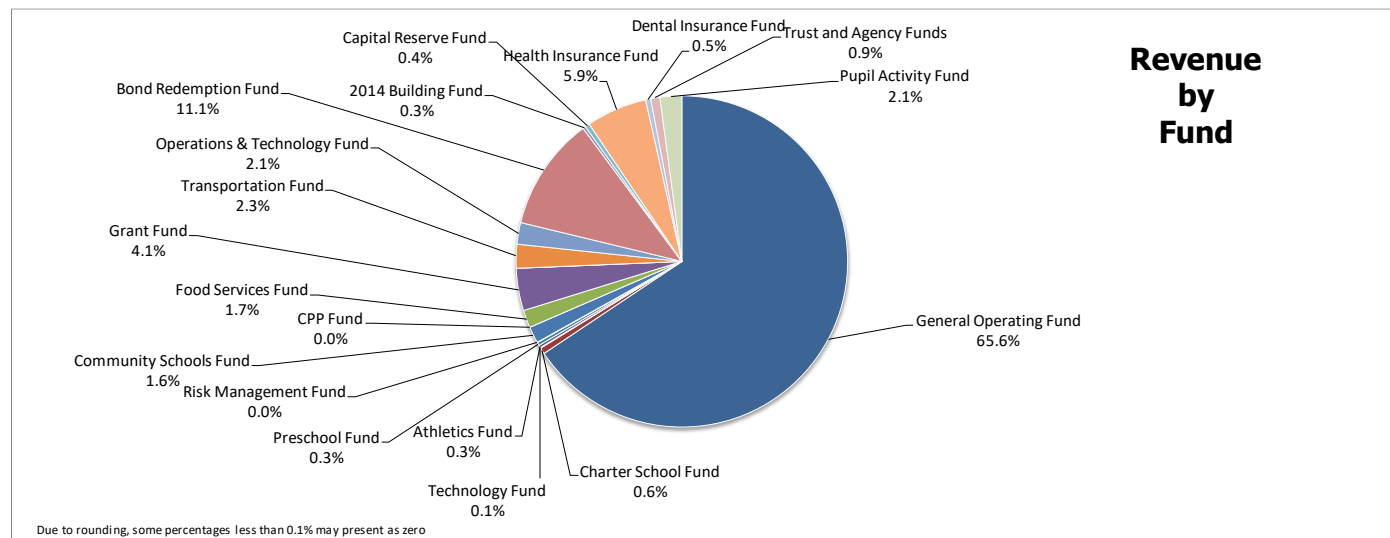
Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
Beginning Balance	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,927,056
Revenues	368,166,868	389,334,691	694,521,524	442,274,255	472,150,530
Transfers In	38,306,136	38,289,693	40,700,234	42,661,185	44,118,309
Total Resources	488,469,068	502,186,556	808,635,401	847,724,361	824,195,895
Expenditures	375,600,759	392,801,251	405,146,248	497,136,118	669,672,664
Emergency Reserves	-	-	-	-	25,103,044
Transfers Out	38,306,136	38,289,694	40,700,233	42,661,186	44,118,309
Total Uses	413,906,895	431,090,945	445,846,481	539,797,304	738,894,017
Ending Balance	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 85,301,878



All Funds (continued)

The following charts show that of the district's 19 funds, the General Operating Fund accounts for 65.6 percent of all revenues, while all other funds combined make up the difference. Nearly 41.0 percent of all district expenditures come from the General Operating Fund, with 59.0 percent occurring in the remaining 18 funds combined.





All Funds (continued)

Beginning Balance Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
FUND:					
General Operating Fund	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991
Charter School Fund	4,543,209	4,936,487	5,024,238	5,928,093	5,239,170
Technology Fund	1,056,027	1,297,893	2,490,457	1,799,130	2,304,185
Athletics Fund	398,455	307,556	103,263	114,675	267,137
Preschool Fund	893,286	648,211	148,041	229,796	447,346
Risk Management Fund	104,944	181,960	274,972	438,042	276,240
Community Schools Fund	196,781	723,584	1,350,473	2,030,541	2,144,604
CPP Fund	69,942	33,714	32,373	81,818	252,147
Food Services Fund*	175,308	187,102	29,867	113,920	163,067
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	104,503	14,364	30,581	-	-
Transportation Fund	368,777	894,884	724,040	415,278	437,017
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	24,457,080	24,492,573	24,822,129	33,532,514	38,491,424
2006 Building Fund	5,480,878	2,747,039	1,231,131	-	-
2014 Building Fund	-	-	-	277,155,593	213,889,151
Capital Reserve Fund	7,211,885	1,935,013	853,937	1,589,540	914,221
Health Insurance Fund	7,507,165	5,712,975	7,278,685	7,118,339	7,577,313
Dental Insurance Fund	472,317	445,490	595,583	650,299	690,020
Trust and Agency Funds	1,076,076	1,990,663	2,384,783	2,396,952	2,725,467
Pupil Activity Fund	2,894,253	2,887,330	2,898,247	2,918,618	3,519,556
GRAND TOTAL:	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921	\$ 307,927,056

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

In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the district is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Nonspendable fund balance** – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- **Restricted fund balance** – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, contract provisions, or by enabling legislation.
- **Committed fund balance** – Amounts constrained to specific purposes through resolution by the board of education are reported as committed. Amounts cannot be used for any other purpose unless the board takes the same action to modify or rescind the commitment.
- **Assigned fund balance** – Amounts constrained by the district for specific purposes, but are neither restricted nor committed. Through resolution, the board of education has authorized the district's superintendent to assign fund balances.
- **Unassigned fund balance** – The residual amount reported when the balances do not meet any of the above criterion. The district reports positive unassigned fund balance only in the general fund. Negative unassigned balances may be reported in all funds.



All Funds (continued)

Revenue Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
FUND:					
General Operating Fund	\$ 259,219,873	\$ 273,620,294	\$ 291,527,755	\$ 304,040,565	\$ 309,841,786
Charter School Fund	5,185,233	2,500,221	2,721,523	2,986,790	2,870,788
Technology Fund	170,320	1,229,615	243,354	344,537	261,884
Athletics Fund	1,196,503	1,187,590	1,224,473	1,251,273	1,204,236
Preschool Fund	462,836	809,960	1,282,358	1,515,811	1,466,834
Risk Management Fund	26,731	4,889,725	434,531	229,821	135,100
Community Schools Fund	5,931,444	6,319,973	7,045,816	7,544,975	7,607,678
CPP Fund	-	-	-	-	-
Food Services Fund	5,909,619	6,548,996	7,344,615	7,497,655	8,103,135
Grant Fund	11,514,639	11,294,568	12,033,721	11,546,654	19,500,000
Tuition-Based Preschool Fund	461,734	488,435	-	-	-
Transportation Fund	10,693,431	10,805,108	10,749,013	10,799,700	10,992,099
Operations and Technology Fund	-	-	-	-	9,950,000
Bond Redemption Fund	28,167,785	28,432,486	36,789,459	45,743,682	52,287,866
2006 Building Fund	392,799	34,050	737	-	-
2014 Building Fund	-	-	280,840,723	2,777,874	1,287,300
Capital Reserve Fund	169,938	83,811	132,123	1,293,819	2,075,900
Health Insurance Fund	23,687,709	26,475,728	26,956,130	28,287,135	28,010,000
Dental Insurance Fund	2,121,774	2,296,534	2,198,791	2,331,297	2,330,924
Trust and Agency Funds	3,884,326	3,562,561	3,833,720	4,300,444	4,225,000
Pupil Activity Fund	8,970,174	8,755,036	9,162,682	9,782,223	10,000,000
GRAND TOTAL:	\$ 368,166,868	\$ 389,334,691	\$ 694,521,524	\$ 442,274,255	\$ 472,150,530



All Funds (continued)

Transfers In Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
FUND:					
General Operating Fund	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756
Charter School Fund					
Technology Fund	2,202,945	1,768,113	1,771,749	1,638,795	1,637,089
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	4,396,679
Community Schools Fund	-	-	-	-	-
CPP Fund	1,064,792	1,094,973	1,748,881	1,801,018	1,709,108
Food Services Fund	452,802	405,017	494,925	757,402	595,446
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	2,385,212	2,577,212	2,826,619	3,957,620	4,410,268
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	3,687,515	2,461,346	2,765,266	1,619,724	1,843,981
Health Insurance Fund					
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	19,836,484	20,182,574	21,386,904	22,239,451	22,503,190
GRAND TOTAL:	\$ 38,306,136	\$ 38,289,693	\$ 40,700,234	\$ 42,661,185	\$ 44,118,309



All Funds (continued)

Expenditure Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
FUND:					
General Operating Fund	\$ 222,674,759	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 272,750,096
Charter School Fund	24,628,439	22,595,044	23,204,572	25,915,164	25,222,204
Technology Fund	2,131,399	1,805,164	2,706,430	1,478,277	3,739,157
Athletics Fund	3,221,817	3,326,298	3,043,435	3,103,131	3,371,110
Preschool Fund	3,603,937	4,866,915	4,626,381	4,947,486	5,566,118
Risk Management Fund	2,898,378	8,182,939	3,667,292	3,786,698	4,671,719
Community Schools Fund	4,507,359	4,770,052	5,311,841	5,832,357	6,253,079
CPP Fund	1,070,568	1,063,726	1,650,729	1,591,435	1,859,140
Food Services Fund	6,350,627	6,939,928	7,755,487	8,205,910	8,692,657
Grant Fund	11,514,639	11,294,568	12,033,721	11,546,654	19,500,000
Tuition-Based Preschool Fund	475,710	472,218	-	-	-
Transportation Fund	12,552,536	13,553,164	13,884,394	14,735,581	15,378,043
Operations and Technology Fund	-	-	-	-	9,660,194
Bond Redemption Fund	28,132,292	28,102,930	28,079,074	40,784,772	44,616,943
2006 Building Fund	3,126,638	1,549,958	1,231,868	-	-
2014 Building Fund	-	-	3,685,131	66,044,315	196,307,518
Capital Reserve Fund	9,134,325	3,626,233	2,161,786	3,588,862	4,693,303
Health Insurance Fund	25,481,899	27,168,959	27,116,476	27,828,161	30,645,594
Dental Insurance Fund	2,148,601	2,376,852	2,144,075	2,291,576	2,508,789
Trust and Agency Funds	2,969,739	3,168,441	3,821,551	3,971,929	4,137,000
Pupil Activity Fund	8,977,097	8,744,119	9,142,311	9,181,285	10,100,000
GRAND TOTAL:	\$ 375,600,759	\$ 392,801,251	\$ 405,146,248	\$ 497,136,118	\$ 669,672,664



All Funds (continued)

Reserves Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	17,073,669
Charter School Fund	-	-	-	-	754,604
Technology Fund	-	-	-	-	112,175
Athletics Fund	-	-	-	-	101,133
Preschool Fund	-	-	-	-	166,984
Risk Management Fund	-	-	-	-	136,300
Community Schools Fund	-	-	-	-	187,592
CPP Fund	-	-	-	-	55,775
Food Services Fund	-	-	-	-	168,992
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	461,341
Operations and Technology Fund	-	-	-	-	289,806
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	140,799
Health Insurance Fund	-	-	-	-	4,941,719
Dental Insurance Fund	-	-	-	-	512,155
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	25,103,044



All Funds (continued)

Transfers Out Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
FUND:					
General Operating Fund	\$ 37,302,239	\$ 37,334,074	\$ 39,567,038	\$ 41,023,377	\$ 42,869,213
Charter School Fund	-	-	-	-	-
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	897,282	923,032	1,053,907	1,598,555	1,202,756
CPP Fund	30,452	32,588	48,707	39,254	46,340
Food Services Fund	-	-	-	-	-
Grant Fund	76,163	-	30,581	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
GRAND TOTAL:	\$ 38,306,136	\$ 38,289,694	\$ 40,700,233	\$ 42,661,186	\$ 44,118,309



All Funds (continued)

Ending Fund Balance Summary

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
FUND:					
General Operating Fund	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 6,940,554
Charter School Fund	4,936,487	5,024,238	5,928,093	5,239,170	4,636,340
Technology Fund	1,297,893	2,490,457	1,799,130	2,304,185	351,826
Athletics Fund	307,556	103,263	114,675	267,137	-
Preschool Fund	648,211	148,041	229,796	447,346	-
Risk Management Fund	181,960	274,972	438,042	276,240	-
Community Schools Fund	723,584	1,350,473	2,030,541	2,144,604	2,108,855
CPP Fund	33,714	32,373	81,818	252,147	-
Food Services Fund	187,102	201,187	113,920	163,067	-
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	14,364	30,581	-	-	-
Transportation Fund	894,884	724,040	415,278	437,017	-
Operations and Technology Fund	-	-	-	-	-
Bond Redemption Fund	24,492,573	24,822,129	33,532,514	38,491,424	46,162,347
2006 Building Fund	2,747,039	1,231,131	-	-	-
2014 Building Fund	-	-	277,155,593	213,889,151	18,868,933
Capital Reserve Fund	1,935,013	853,937	1,589,540	914,221	-
Health Insurance Fund	5,712,975	5,019,744	7,118,339	7,577,313	-
Dental Insurance Fund	445,490	365,172	650,299	690,020	-
Trust and Agency Funds	1,990,663	2,384,783	2,396,952	2,725,467	2,813,467
Pupil Activity Fund	2,887,330	2,898,247	2,918,618	3,519,556	3,419,556
GRAND TOTAL:	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 307,927,056	\$ 85,301,878

** 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	\$ 28,588,991	\$ 17,073,669	\$ 11,515,322	\$ 6,940,554	\$ (4,574,768)	-40%
Charter School Fund	5,239,170	754,604	4,484,566	4,636,340	151,774	3%
Technology Fund	2,304,185	112,175	2,192,010	351,826	(1,840,184)	-84%
Athletics Fund	267,137	101,133	166,004	-	(166,004)	0%
Preschool Fund	447,346	166,984	280,362	-	(280,362)	0%
Risk Management Fund	276,240	136,300	139,940	-	(139,940)	-100%
Community Schools Fund	2,144,604	187,592	1,957,012	2,108,855	151,843	8%
CPP Fund	252,147	55,775	196,372	-	(196,372)	0%
Food Services Fund	163,067	168,992	(5,925)	-	5,925	0%
Grant Fund	-	-	-	-	-	0%
Tuition-Based Preschool Fund	-	-	-	-	-	0%
Transportation Fund	437,017	461,341	(24,324)	-	24,324	0%
Operations and Technology Fund	-	289,806	(289,806)	-	289,806	-100%
Bond Redemption Fund	38,491,424	-	38,491,424	46,162,347	7,670,923	0%
2006 Building Fund	-	-	-	-	-	0%
2014 Building Fund	213,889,151	-	213,889,151	18,868,933	(195,020,218)	-91%
Capital Reserve Fund	914,221	140,799	773,422	-	(773,422)	0%
Health Insurance Fund	7,577,313	4,941,719	2,635,594	-	(2,635,594)	-100%
Dental Insurance Fund	690,020	512,155	177,865	-	(177,865)	-100%
Trust and Agency Funds	2,725,467	-	2,725,467	2,813,467	88,000	3%
Pupil Activity Fund	3,519,556	-	3,519,556	3,419,556	(100,000)	-3%
GRAND TOTAL:	\$ 307,927,056	\$ 25,103,044	\$ 282,824,012	\$ 85,301,878	\$ (197,522,134)	

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 2017), sustainability and energy projects, and other school projects that the work will be completed in 2016-17.

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		Budgeted	
	Budgeted Expenditures	Expenditures Per Student FTE	Budgeted Expenditures	Expenditures Per Student FTE
Operating Funds	\$325,782,769	\$ 10,700	\$ 321,573,483	\$ 10,838
CPP Fund	1,782,150	60	1,859,140	63
Grant Fund	19,500,000	657	19,500,000	657
Special Revenue Funds	14,567,237	758	33,730,894	1,137
Internal Service Funds*	30,783,190	1,037	33,154,383	1,117
Bond Redemption Fund	40,793,722	1,373	44,616,943	1,504
Capital Project Funds	124,127,180	4,179	201,000,821	6,774
Trust/Agency Funds	13,022,000	438	14,237,000	479
Total Budget	\$ 570,358,248	\$ 19,202	\$ 669,672,664	\$ 22,569
BUDGETED ENROLLMENT:	2015-16		2016-17	
Student Enrollment	30,875		30,837	
Student FTE	29,702.3		29,672.2	

*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	-	-	-	7.847	-	-	-	-	-	-	-	7.847
102 RESERVES - ELEM LEVEL	-	-	0.009	4.967	-	-	-	-	1.555	-	-	6.531
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	-	-	-	6.472	2.050	2.000	34.611
124 COLUMBINE ELEMENTARY	-	1.000	0.500	32.926	1.499	-	-	-	6.607	2.275	2.500	47.307
127 CREST VIEW ELEMENTARY	-	1.000	0.500	31.070	1.000	-	-	-	4.533	2.500	2.750	43.353
130 DOUGLASS ELEMENTARY	-	1.000	-	21.833	1.000	-	-	-	3.557	2.250	2.000	31.640
131 SANCHEZ ELEMENTARY	-	1.000	0.500	28.663	0.194	-	-	-	7.332	1.925	2.000	41.614
132 EISENHOWER ELEMENTARY	-	1.000	-	22.229	1.000	-	-	-	5.729	2.000	2.500	34.458
134 EMERALD ELEMENTARY	-	1.000	-	24.608	0.500	-	-	-	5.573	2.125	2.500	36.306
136 FLATIRONS ELEMENTARY	-	1.000	-	13.563	0.500	-	-	-	2.603	2.000	1.750	21.416
138 FOOTHILL ELEMENTARY	-	1.000	0.500	28.658	1.000	-	-	-	6.838	2.500	3.000	43.496
141 GOLD HILL ELEMENTARY	-	0.100	-	2.534	-	-	-	-	0.463	0.250	0.250	3.597
144 HEATHERWOOD ELEMENTARY	-	1.000	-	19.970	1.000	-	-	-	5.356	2.000	2.500	31.826
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.445	-	-	-	-	0.361	0.250	0.250	3.406
150 KOHL ELEMENTARY	-	1.000	-	23.768	1.000	-	-	-	5.622	2.375	2.500	36.265
153 LAFAYETTE ELEMENTARY	-	1.000	0.500	30.869	2.000	-	-	-	6.831	2.875	2.500	46.575
154 RYAN ELEMENTARY	-	1.000	-	22.926	2.000	-	-	-	7.581	1.925	2.000	37.432
156 FIRESIDE ELEMENTARY	-	1.000	-	22.759	1.000	-	-	-	4.029	2.125	2.500	33.413
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	30.305	1.000	-	-	-	7.128	2.500	2.500	44.933
158 COAL CREEK ELEMENTARY	-	1.000	-	20.971	1.000	-	-	-	2.920	2.125	2.000	30.016
161 BCSIS	-	1.000	-	16.420	0.200	-	-	-	2.689	2.000	1.250	23.559
164 CREEKSIDE ELEMENTARY	-	1.000	-	19.391	0.450	-	-	-	5.243	1.875	2.000	29.959
166 MESA ELEMENTARY	-	1.000	-	14.772	0.500	-	-	-	2.813	2.000	2.000	23.085
169 NEDERLAND ELEMENTARY	-	1.000	-	14.759	0.500	-	-	-	4.612	2.000	2.500	25.371
180 PIONEER ELEMENTARY	-	1.000	-	32.059	1.000	-	-	-	5.055	2.125	3.000	44.239
185 SUPERIOR ELEMENTARY	-	1.000	-	21.350	1.000	-	-	-	2.617	2.125	2.750	30.842
190 UNIVERSITY HILL ELEM	-	1.000	-	27.687	1.000	-	-	-	5.238	2.875	2.750	40.550
192 HIGH PEAKS ELEMENTARY	-	1.000	-	15.684	0.350	-	-	-	2.009	2.125	1.250	22.418
193 COMMUNITY MONTESSORI	-	1.000	-	14.159	0.500	-	-	-	2.722	2.000	1.750	22.131
196 WHITTIER ELEMENTARY	-	1.000	-	27.200	1.000	-	-	-	4.237	2.125	1.750	37.312
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.009	639.574	24.193	-	-	5.000	131.962	59.550	61.000	951.488
201 CURR DEPT - MIDDLE LEVEL	-	-	-	12.693	-	-	-	-	-	-	-	12.693
202 RESERVES - MIDDLE LEVEL	-	-	-	1.073	0.500	-	-	-	0.243	-	-	1.816
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.000	-	-	-	4.000
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.527	3.000	-	-	-	6.368	3.000	3.000	46.895
230 MANHATTAN MIDDLE	-	1.000	1.000	28.400	2.500	-	-	-	5.248	3.000	3.000	44.148
240 CASEY MIDDLE	-	1.000	1.000	37.740	3.000	-	-	-	4.313	3.000	3.250	53.303
250 CENTENNIAL MIDDLE	-	1.000	1.086	33.574	3.000	-	-	-	2.832	2.500	3.000	46.992
252 ANGEVINE MIDDLE	-	1.000	2.000	41.631	4.000	-	-	-	7.165	2.978	3.750	62.524
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.080	3.000	-	-	-	3.612	3.000	3.250	46.942
260 PLATT MIDDLE	-	1.000	1.000	30.885	3.000	-	-	-	5.115	3.000	3.750	47.750
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.030	2.960	-	-	-	5.025	3.000	3.000	41.015
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.086	272.633	24.960	-	-	4.000	39.921	23.478	26.000	408.078
301 CURR DEPT - SENIOR LEVEL	-	-	-	8.320	-	-	-	-	-	-	-	8.320
302 RESERVES - SENIOR LEVEL	-	-	-	2.178	-	-	-	-	0.049	-	-	2.227
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.000	-	-	-	4.000
310 BOULDER HIGH	-	1.000	4.000	95.357	5.600	-	-	1.000	12.781	7.750	7.500	134.988
315 BROOMFIELD HIGH	-	1.000	3.000	70.764	4.500	-	-	0.600	13.899	6.350	7.000	107.113
320 CENTAURUS HIGH	-	1.000	3.000	62.374	5.800	-	-	0.937	9.716	5.766	5.500	94.093
330 FAIRVIEW HIGH	-	1.000	4.000	95.524	6.700	-	-	1.000	16.845	8.073	8.000	141.142
350 NEW VISTA HIGH	-	1.000	0.800	15.643	1.701	-	-	0.375	1.138	2.843	2.250	25.750
360 MONARCH HIGH	-	1.000	3.000	77.704	4.800	-	-	0.800	9.497	6.848	7.000	110.649
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	427.864	29.101	-	-	8.712	63.925	37.630	37.250	628.282
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	-	4.239	0.650	-	2.000	-	0.012	1.300	-	8.701
490 TECHNICAL ED CENTER	-	-	-	12.219	3.000	-	1.000	-	8.183	2.000	4.500	30.902
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.500	2.000	27.268	6.850	-	3.000	0.375	9.429	5.300	4.500	60.222
502 MONARCH K-8	-	1.000	1.500	45.462	2.500	-	-	-	8.525	3.875	3.500	66.362
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.404	20.594	1.800	-	-	0.375	5.553	3.820	3.000	37.546
505 ASPEN CREEK K-8	-	1.000	2.000	47.195	2.500	-	-	-	13.801	3.750	4.000	74.246
506 ELDERADO K-8	-	1.000	2.000	46.863	2.500	-	-	-	4.917	4.250	4.250	65.780
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	164.651	9.300	-	1.000	0.375	32.796	16.095	15.125	251.446



All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.200	-	2.800
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	1.400	-	-	1.200	-	2.600
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	1.800	-	-	-	-	-	1.000	0.500	-	-	-	3.300
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	0.500	-	1.000	-	6.500
610 PRESCHOOL	0.333	-	-	-	-	-	-	-	-	0.471	-	0.804
611 SPECIAL EDUCATION	4.000	-	-	15.937	9.000	85.218	-	-	29.531	4.100	-	147.786
613 STUDENT SUCCESS	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	-	-	-	0.552	-	1.752
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	-	2.500	-	-	-	-	2.000	-	5.500
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 ENGLISH LANGUAGE DEVELOPMENT	1.000	-	-	-	7.500	-	-	-	-	1.000	-	9.500
635 DISTRICT-WIDE INSTRUCTION	2.600	-	-	-	-	-	3.292	-	-	0.875	-	6.767
636 MATHEMATICS	1.000	-	-	-	0.240	-	-	-	-	-	-	1.240
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	1.863	0.800	-	0.500	-	3.663
642 MAINTENANCE & OPERATIONS	1.000	-	-	-	-	-	4.000	-	-	1.000	47.000	53.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	17.700	21.700
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	0.500	-	3.500
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	1.000	-	-	1.000	-	3.000
687 HUMAN RESOURCES	5.000	-	-	-	1.690	-	2.500	1.000	-	8.440	-	18.630
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.250	-	-	-	-	7.250
689 INFORMATION TECHNOLOGY	6.000	-	-	-	4.000	-	2.800	26.000	-	1.000	-	39.800
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.000	-	-	5.750	-	14.350
695 PURCHASING	0.750	-	-	-	-	-	1.000	-	-	3.250	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	8.800	-	1.000	1.800	1.762	-	15.362
6 CENTRALIZED SERVICES TOTAL	46.183	-	0.500	15.937	27.130	94.018	44.855	29.800	32.331	49.150	64.700	404.604
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	2.000	-	-	-	7.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	-	0.750	-	-	2.000	2.750
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	2.000	1.750	-	-	9.000	12.750
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
925 SUMMIT CHARTER	-	-	-	-	-	-	-	-	-	-	1.750	1.750
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	1.000	-	-	-	-	1.900	-	-	2.900
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	3.000	-	-	-	-	1.900	-	5.750	10.650
TOTAL GENERAL OPERATING FUND	46.183	47.400	39.799	1,550.927	123.034	94.018	50.855	50.012	312.577	191.203	223.325	2,729.333
OTHER DISTRICT FUNDS												
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	-	-	0.630	-	2.430
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.000	-	76.571	6.425	2.000	94.996
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.500	-	-	2.000	85.764	99.264
22 GRANTS FUND	-	-	1.000	43.530	17.005	8.300	6.663	0.050	39.449	4.875	1.125	121.997
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.000	1.000	35.000	14.000	216.000	274.000
29 COLORADO PRESCHOOL PROGRAM	-	-	-	5.671	-	-	1.000	-	7.375	0.605	-	14.651
42 2014 BUILDING FUND	2.950	0.500	-	-	-	-	11.862	0.200	-	2.250	-	17.762
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.800	-	-	-	-	1.450
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
10 OTHER DISTRICT FUNDS TOTAL	9.717	0.500	1.000	68.533	17.005	14.839	48.225	1.250	200.865	35.334	305.889	703.157
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	1.000	1.000	19.293	1.667	-	1.100	-	3.098	2.633	-	29.791
925 SUMMIT CHARTER	-	-	-	8.500	1.500	-	0.500	-	-	1.000	0.250	11.750
932 BOULDER PREP CHARTER	-	1.000	-	20.750	0.820	-	0.600	-	9.720	1.580	1.810	36.280
954 JUSTICE HIGH CHARTER	-	1.000	0.180	2.800	0.530	-	-	-	1.000	0.450	-	5.960
956 PEAK TO PEAK CHARTER	7.000	3.000	2.800	78.820	8.300	-	8.700	-	17.120	10.150	7.680	143.570
11 CHARTER SCHOOL FUND	7.000	6.000	3.980	130.163	12.817	-	10.900	-	30.938	15.813	9.740	227.351
ALL FUNDS GRAND TOTAL	62.900	53.900	44.779	1,749.623	152.856	108.857	109.980	51.262	544.380	242.350	538.954	3,659.841



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/teacher librarian may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.

5. School Clerical Support: Clerical FTE is allocated based on enrollment.

<u>Enrollment</u>	<u>FTE</u>
100 – 375	1.125 – 2.000
376 – 625	2.125 – 2.625
626 And Over	2.750

6. Custodians: The custodial formula for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.

7. Paraeducators:

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

Health Room Paraprofessional:

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

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



School Allocation Formulas (continued)

Elementary Level (continued)

9. **School Discretionary Funds:** The school resource allocation (SRA) is allocated at \$75 per pupil, plus an additional \$21 per student for special needs as indicated by counts of Free and Reduced Lunch (FRL), second language learners, and Special Education. Schools with preschool programs will receive \$120 per preschool student. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the purchasing department combining enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher plus a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers (elementary) or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

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

Middle Level

1. **Principals:** 1.0 FTE/school.
2. **Assistant Principals:** Assistant Principal 1.0 FTE; adjustments made for schools with above average FRL populations.
3. **Classroom Teachers:** 1.0 FTE teaching position per 22.82 students as a middle level average. This staffing ratio was adjusted in 2013-14 to include Reduced Class Size (RCS) teacher FTE. In previous years, RCS FTE was allocated as an additional 1.0 teacher FTE per 390 students. In addition, 7.50 FTE was allocated to the 12 middle schools based on identified free and reduced lunch student counts. The classroom teacher allocation includes art, music, and physical education teachers at the middle level.
4. **Librarians:** 1.0 FTE library/teacher librarian may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.
5. **Counselors:** Formula was adjusted to a range in 2013-14. Total student enrollment ranges are as follows: 100-350 = .50 FTE; 351-400 = 1.0 FTE; 401-500 = 1.5 FTE; 501 and over = 2.0 FTE. Service is for 10 days beyond the regular teaching assignment.
6. **School Clerical Support:** Clerical FTE are allocated based on a formula by the size of each school; adjustments made for schools with above average FRL populations.

Small (1-350)	1.0 – 1.50 FTE
Average (over 350)	2.5 – 3.00 FTE
7. **Custodians:** The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
8. **Paraeducators:** The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .02225 hours per student FTE. The overall average is approximately 1.44 paraeducator FTE per school.
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 revised formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,800 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,800 receives 4.0 Assistant Principal FTE. Schools with less than 1,000 students receive allocations based on individual site needs. These schools include Arapahoe Campus, Nederland, and New Vista.
3. Classroom Teachers Staffing Formula/Ratio:
The base teacher staffing formula was revised in 2013-14 to include Reduced Class Size Allocations. The base formula for most high school teacher FTE is 26.28:1. Small schools are staffed at the following ratios: Arapahoe Campus 20.28:1, Nederland 19.58:1 and New Vista 24.68:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student counts.

The classroom teacher allocations include art, music, and physical education teachers at the secondary level. Additional allocations are made for program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, and Vocational classes.
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

Special Program Allocation

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

Special Skills Aides Allocated as follow

5.400 Interpreters
1.000 Health Screener
0.875 COTA\OTA
136.407 Paraeducators



Special Program Allocations (continued)

2. Halcyon:
0.375 Custodial positions
1.000 Specialists
3. Instrumental Music: 26.661 teaching positions
4. Literacy:
28.0 Elementary: 0.5 FTE per elementary and K-8. Additional FTE is allocated based on size, demographics, and student assessment data.
10.0 FTE for Secondary: 0.5 FTE increments are allocated for literacy interventionists to schools based on demographics and student assessment data.
5. Teen Parenting:
1.000 Nursery Coordinator
1.000 Teacher
1.000 TOSA
6.375 Paraeducators
6. 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 (2 sessions) or 0.60 (4 sessions). Title 1 schools receive an additional 0.10 attached to each classroom
0.300 Additional Preschool paraeducator assigned with the approval of the ECE Director and Assistant Director when extensive need children with health and safety needs are enrolled in a preschool classroom. Needs based only.

Mapleton Early Childhood Center

- 1.000 Custodian
 - 1.000 Registrar
 - 1.000 Health Para-Educator
 - 1.000 ECE Assistant Director (Site Administrator)
 - 1.000 Community Liaison
8. Emerging Bilingual (EB):
59.198 ELD Teacher/Newcomer Teacher
FTE is allocated based on number of EB students. Each year, the Department of English Language Development receives a total FTE allocation which is divided by the total number of EB students in the district. This percentage of FTE per student factor is then multiplied by the number of EB students at each school to determine that school's allocation. There may be minor administrative adjustments to the calculated amount to reflect unique circumstances at a school.



Special Program Allocations (continued)

9. TAG Tutor:

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

10. Grants:

Title I Formula based grant: Schools are ranked on the basis of FRL percentages and the portion of the allocated grant funds deemed available to schools is allocated to those schools selected in that process. A per FRL pupil amount is then applied to the FRL headcount at each school selected to determine the individual school allocations. Most of our Title I schools are considered "schoolwide" Title I schools so all students at those schools benefit from these dollars. Schools identified as "targeted assistance" only provide services to the BVSD specifically identified Title I students at that school.

Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.

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



Special Education Funding

The reimbursement method for determining special education state funding was eliminated by the Colorado state legislature in 1994. Funds are now distributed on a per student basis from the Special Education December 1 Count added to a base amount related to a district's prior year funding levels. The year of the base is set by the legislature.

A history of total special education funding is provided below.

I. Funding Sources - 2015-16

Federal Funds: Federal Grant Dollars	14.09% of total Special Education budget
State Funds: Categorical Reimbursements	13.15% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	72.76% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget
Salaries/Wages	\$ 21,199,871	\$ 21,901,674	\$ 24,034,354	\$ 24,485,118	\$ 25,410,066
Benefits	5,932,854	6,369,006	7,194,184	7,589,945	7,820,035
Purchased Services, Supplies, Capital Outlay	1,496,623	1,627,616	1,595,417	1,911,253	1,674,114
Total General Operating Fund Expenditures	\$ 28,629,348	\$ 29,898,296	\$ 32,823,955	\$ 33,986,316	\$ 34,904,215
Charter Expenditures	346,178	274,330	305,671	641,639	766,094
Transportation Expenditures	800,212	1,198,371	1,407,199	1,490,945	1,557,348
Maintenance of Effort	\$ 29,775,738	\$ 31,370,997	\$ 34,536,825	\$ 36,118,900	\$ 37,227,657
Total Grant Expenditures ^{1, 2}	\$ 6,212,198	\$ 6,109,450	\$ 5,655,699	\$ 5,922,512	\$ 6,316,417
Total Expenditures	\$ 35,987,936	\$ 37,480,447	\$ 40,192,524	\$ 42,041,412	\$ 43,544,074
Personnel (full-time equivalents) ^{3, 4}					
Instructional Staff ⁴	306.809	295.361	292.543	292.490	289.933
Paraprofessionals	179.943	172.141	174.941	180.304	169.433
Clerical	8.600	7.100	7.850	8.100	8.100
Administrators	6.000	6.000	6.000	6.000	6.000
Total General Fund & Grant Personnel	501.35	480.60	481.33	486.89	473.47
October Pupil Count	2,826	2,874	3,028	3,152	3,345
December Pupil Count ⁵	2,957	2,940	3,126	3,176	3,478
Per October Pupil Expenditure	\$ 12,735	\$ 13,041	\$ 13,274	\$ 13,338	\$ 13,018
Per December Pupil Expenditure	\$ 12,170	\$ 12,748	\$ 12,856	\$ 13,236	\$ 12,519
State Categorical Reimbursement	\$ 4,538,463	\$ 5,171,767	\$ 5,172,777	\$ 5,528,836	\$ 5,538,278
High Cost Reimbursement	\$ 204,880	\$ 134,920	\$ 116,598	\$ -	\$ -
State Child Find Reimbursement	\$ 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.

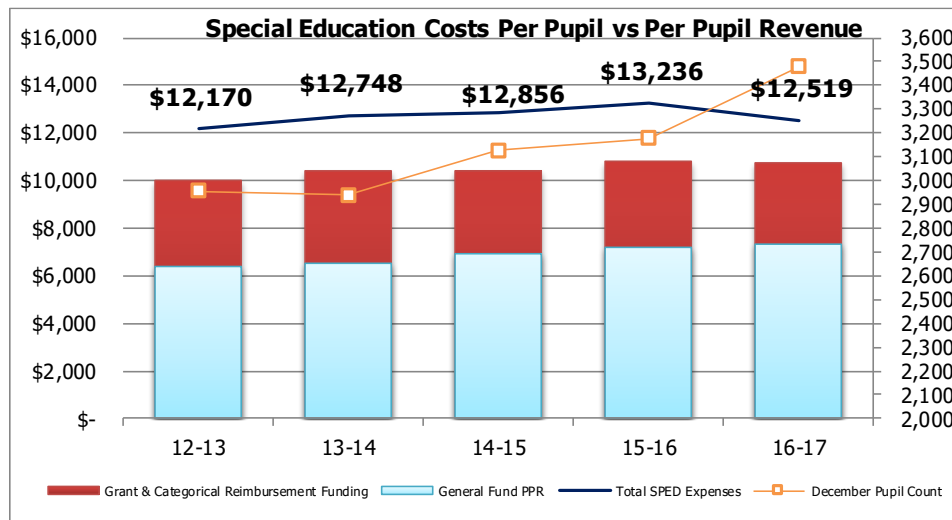


Special Education Costs

The number of students in Special Education has increased (17.6%) since 2012-13 with per pupil expenditures increasing at 0.6 percent on average per year over the last five years. The 2016-17 budgeted expenditures are expected to decrease, by 5.7 percent, from the prior fiscal year.

The difference between per pupil revenue (PPR) and total special education costs per pupil has decreased 10.8 percent since the 2012-13 fiscal year. Over the same five-year period the district has received 34.3 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

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





CDE 18 Report

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

Consolidated Budget Summary

Description	Net Operating Total	Net Total (Other Funds)	District Total
Beginning Fund Balance	48,387,238	259,539,819	307,927,057
Revenues	402,274,463	69,876,066	472,150,529
Transfers Between Funds	(1,843,981)	1,843,981	-
Total Funds Available	448,817,720	331,259,866	780,077,586
Expenditures	409,817,900	259,854,764	669,672,664
Transfers Between Funds	(1,843,981)	1,843,981	-
TABOR Amendment Reserves	16,071,079	140,799	16,211,878
Other Appropriated Reserves	22,928,741	71,264,303	94,193,044
Total Appropriations	446,973,739	333,103,847	780,077,586
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	446,973,739	333,103,847	780,077,586

\$780,077,586 Appropriations

44,118,309 Transfers

\$824,195,895 Total Adopted Appropriations



CDE 18 Report (continued)

School District Operating Funds – Budgeted Revenues

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Internal Service Funds (5)	Net Operating Total
Beginning Fund Balance	39,267,673	252,147	-	600,085	8,267,333	48,387,238
Revenue:						
State Formula						
Local Property Tax	145,858,009					145,858,009
State Equalization	60,614,978					60,614,978
Specific Ownership Tax	7,146,138					7,146,138
Local Sources						
Other Property Tax	68,154,528	-	-	7,263,500	-	75,418,028
Other Specific Ownership Tax	6,253,862	-	-	-	-	6,253,862
Tuition	8,690,012	-	-	-	-	8,690,012
Interest on Investments	40,000	-	-	-	30,000	70,000
Fees	-	-	-	-	-	-
Proceeds from Borrowing	-	-	-	-	-	-
Other	243,762,601	-	701,620	21,798,545	30,310,924	296,573,690
County Sources	-	-	-	-	-	-
State Sources						
Vocational Education	1,228,190	-	-	-	-	1,228,190
Special Education	5,538,278	-	-	-	-	5,538,278
Transportation	-	-	-	3,478,599	-	3,478,599
Other	62,883,408	-	1,355,422	98,522	-	64,337,352
Federal Sources						-
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-
Vocational Education	-	-	127,392	-	-	127,392
Transportation	-	-	-	-	-	-
Special Education	-	-	5,323,829	-	-	5,323,829
Other	1,245,816	-	11,991,737	3,669,568	-	16,907,121
Total Revenue	323,388,305	-	19,500,000	29,045,234	30,340,924	402,274,463
Transfers Out	(1,709,108)	(46,340)	-	-	-	(1,755,448)
Transfers In	(6,803,355)	1,709,108	-	5,005,714	-	(88,533)
Revenue from Other Sources	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-	-
Total Net Revenue	314,875,842	1,662,768	19,500,000	34,050,948	30,340,924	400,430,482
Estimated Funded Pupil Count	29,672	29,672	29,672	29,672	29,672	29,672
Budgeted Net Revenue Per Funded Pupil	10,612	56	657	1,148	1,023	13,495

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



CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Internal Service Funds (5)	Net Operating Total
Direct Instruction	213,713,934	1,625,016	19,500,000	1,277	-	234,840,227
Instructional Support Services	33,277,297	111,682	-	-	-	33,388,979
School Management	23,306,226	6,997	-	-	-	23,313,223
Subtotal	270,297,457	1,743,695	19,500,000	1,277	-	291,542,429
District Wide Support Services						
District Management	4,312,632	-	-	-	-	4,312,632
Plant Operations & Maintenance	19,568,258	-	-	6,514,795	-	26,083,053
Pupil Transportation	-	-	-	15,210,261	-	15,210,261
Food Services	-	-	-	8,686,167	-	8,686,167
Other Support Services	20,857,677	-	-	3,318,394	33,154,383	57,330,454
District Wide Support Services Subtotal	44,738,567	-	-	33,729,617	33,154,383	111,622,567
Community Services	6,392,922	115,445	-	-	-	6,508,367
Debt Services	-	-	-	-	-	-
Other Operating Expenditures	144,537	-	-	-	-	144,537
Total Budgeted Expenditures	321,573,483	1,859,140	19,500,000	33,730,894	33,154,383	409,817,900
Estimated Funded Pupil Count	29,672	29,672	29,672	29,672	29,672	29,672
Budgeted Expenditures Per Funded Pupil	10,838	63	657	1,137	1,117	13,812
TABOR Amendment Reserves	9,641,291	55,775	-	630,333	5,743,680	16,071,079
Other Appropriated Reserves	22,928,741	-	-	-	-	22,928,741
Non-appropriated Reserves	-	-	-	-	-	-

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



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Revenues

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Beginning Fund Balance	38,491,424	214,803,372	6,245,023	259,539,819
Revenue:				
Local Sources				
Property Tax	52,242,866	-	-	52,242,866
Specific Ownership Tax	-	-	-	-
Interest on Investments	45,000	750,000	-	795,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	2,613,200	14,225,000	16,838,200
County Sources	-	-	-	-
State Sources				
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Transportation	-	-	-	-
Other	-	-	-	-
Federal Sources				
Public Law 81-874 (Impact Aid)	-	-	-	-
Vocational Education	-	-	-	-
Special Education	-	-	-	-
Other	-	-	-	-
Total Revenue	52,287,866	3,363,200	14,225,000	69,876,066
Transfers (Out)	-	-	-	-
Transfers (In)	-	1,843,981	-	1,843,981
Allocation from the General Fund	-	-	-	-
Total Net Revenue	52,287,866	3,363,200	14,225,000	69,876,066
Estimated Funded Pupil Count	29,672	29,672	29,672	29,672
Budgeted Net Revenue Per Funded Pupil	1,762	113	479	2,355

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).
 (2) The Capital Projects Building Fund is comprised of the 2014 Building Fund (Fund 42), the Capital Reserve Fund (Fund 43), and the Operations and Technology Fund (Fund 60).
 (3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund.



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Expenditures

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Direct Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
School Management	-	-	-	-
Subtotal	-	-	-	-
District Wide Support Services				
District Management	-	-	-	-
Plant Operations & Maintenance	-	195,868,473	-	195,868,473
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	195,868,473	-	195,868,473
Community Services	-	-	-	-
Debt Services	44,616,943	-	-	44,616,943
Other Expenditures	-	5,132,348	14,237,000	19,369,348
Total Budgeted Expenditures	44,616,943	201,000,821	14,237,000	259,854,764
Estimated Funded Pupil Count	29,672	29,672	29,672	29,672
Budgeted Expenditures Per Funded Pupil	1,504	6,774	480	8,758
TABOR Amendment Reserves	-	140,799	-	140,799
Other Appropriated Reserves	46,162,347	18,868,933	6,233,023	71,264,303
Non-appropriated Reserves	-	-	-	-

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).
- (2) The Capital Projects Building Fund is comprised of the 2014 Building Fund (Fund 42), the Capital Reserve Fund (Fund 43), and the Operations and Technology Fund (Fund 60).
- (3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund.



Computation of Legal Debt Margin (Unaudited)

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

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

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

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



General Obligation Debt: Bond Redemption Fund

General Obligation Bonds

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

\$250,000,000 General Obligation Bonds, Series 2015. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.	\$250,000,000
\$53,645,000 General Obligation Bonds, Series 2009B. Issued to refund the general obligation bonds, Series 1999. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2018. Interest accrues at rates ranging from 2.25% to 4.00%.	\$ 36,040,000
\$176,800,000 General Obligation Bonds, Series 2009. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 4.00% to 5.00%.	\$172,955,000
\$120,000,000 General Obligation Bonds, Series 2007. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2032. Interest accrues at rates ranging from 3.50% to 4.50%.	<u>\$101,295,000</u>
Total	<u>\$560,290,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 19,225,000	\$ 25,381,943	\$ 44,606,943
2018	24,685,000	24,535,305	49,220,305
2019	15,165,000	23,742,305	38,907,305
2020	11,930,000	23,166,005	35,096,005
2021	12,355,000	22,605,190	34,960,190
2022 - 2026	69,720,000	103,656,900	173,376,900
2027 - 2031	86,875,000	85,482,269	172,357,269
2032 - 2036	104,020,000	63,104,856	167,124,856
2037 - 2041	108,400,000	37,241,875	145,641,875
2042 - 2045	107,915,000	9,120,262	117,035,262
Total	<u>\$ 560,290,000</u>	<u>\$ 418,036,910</u>	<u>\$ 978,326,910</u>

Note:

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

General obligation bonds have been issued to carry out district-wide capital improvement plans, which have included necessary repair and deferred maintenance projects, replacement of schools and other facilities, and the construction of new school sites.

The BVSD June 30, 2016, Comprehensive Annual Financial Report (CAFR) identifies \$9.0M as an accrued obligation for compensated absences as of 6/30/2016.



Long-Term Debt: Capital Lease

Capital Lease

This year, the district entered into a lease agreement as lessee for financing the acquisition of school buses valued at \$1,117,800. The buses have an 8-year estimated useful life. This year, \$11,644 was included in depreciation expense. This lease agreement qualifies as a capital lease and, therefore, has been recorded at the present value of future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2016, were as follows:

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

Operating Lease

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

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



Boulder Valley School District

Excellence and Equity

GENERAL OPERATING FUND

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General Fund

Summary

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Revised Budget	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 24,014,223	\$ 24,272,826	\$ 24,540,981
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 6,272,988	\$ 7,285,133	\$ 4,278,614	\$ 6,551,160	\$ 7,504,004	\$ 7,059,045	\$ 7,231,244	\$ 7,171,967
Carryover Funds	4,524,940	3,244,933	3,218,579	3,710,174	3,703,227	-	-	-
Subtotal Beginning Balance	4,524,940	3,244,933	3,218,579	3,710,174	3,703,227	-	-	-
Warehouse Reserve	345,768	376,107	553,598	570,397	750,709	550,000	550,000	550,000
Contract Reserve	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Other GAAP Reserves	30,000	302,971	402,900	-	225,873	-	-	-
Contingency Reserve	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589	8,142,589	8,185,791	8,349,507
Emergency Reserve (TABOR)	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589	8,142,589	8,185,791	8,349,507
Subtotal Reserves	14,187,250	14,595,268	15,643,650	16,014,439	17,381,760	16,955,178	17,041,582	17,369,014
TOTAL BEGINNING BALANCE & RESERVES	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 24,014,223	\$ 24,272,826	\$ 24,540,981
TOTAL REVENUE	259,219,872	273,620,294	291,527,755	304,040,565	309,841,785	315,617,820	321,925,876	328,360,094
TOTAL SOURCES	\$284,205,050	\$298,745,628	\$314,668,598	\$330,316,338	\$338,430,776	\$339,632,043	\$346,198,702	\$352,901,075
TOTAL EXPENDITURES	\$222,674,759	\$239,193,743	\$249,879,694	\$262,302,525	\$272,750,096	\$272,859,697	\$278,316,891	\$283,883,229
TOTAL RESERVES	-	-	-	-	17,073,669	17,041,582	17,369,014	17,702,994
TOTAL TRANSFERS	36,404,957	36,411,042	38,513,131	39,424,822	41,666,457	42,499,520	43,340,830	44,208,130
TOTAL USES	\$259,079,716	\$275,604,785	\$288,392,825	\$301,727,347	\$331,490,222	\$332,400,799	\$339,026,735	\$345,794,353
BUDGET BASIS ENDING FUND BALANCE	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 6,940,554	\$ 7,231,244	\$ 7,171,967	\$ 7,106,723
Generally Accepted Accounting Principles (GAAP) Fund Balance (Inc Unspent Reserves)	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 28,588,991	\$ 24,014,223	\$ 24,272,826	\$ 24,540,981	\$ 24,809,717



General Fund (continued)

Revenue Summary

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Revised Budget	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
REVENUE								
Local Sources								
Property Taxes - Current	\$ 117,105,304	\$ 122,566,263	\$ 122,353,553	\$ 143,986,573	\$ 150,057,399	\$ 153,778,822	\$ 156,854,398	\$ 159,991,486
Property Taxes - Election	59,022,342	61,604,411	63,329,292	66,464,226	66,789,698	68,446,083	69,815,005	71,211,305
Property Tax - Credits/Abatements	1,645,086	2,400,206	2,569,356	1,806,942	2,998,000	1,855,898	1,893,016	1,930,876
Property Taxes - Delinquent	165,845	180,856	465,119	371,114	200,000	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	4,599,149	5,397,314	5,681,593	6,458,075	6,253,862	6,253,862	6,378,939	6,506,518
Specific Ownership Taxes - Equalized	5,867,510	6,186,191	6,894,141	7,146,138	7,360,522	7,543,063	7,693,924	7,847,803
Tuition	337,973	549,054	675,070	720,190	564,000	577,987	589,547	601,338
Interest	46,796	17,015	17,374	53,175	40,000	40,000	40,000	40,000
Services Provided to Charters	4,233,041	4,428,917	4,560,848	3,744,628	3,687,678	3,779,132	3,854,715	3,931,809
Miscellaneous Revenue	384,012	295,575	287,464	699,384	781,188	800,561	816,572	832,904
Indirect Cost Reimbursement	224,883	677,216	741,600	534,504	769,528	510,000	520,200	530,604
Subtotal Local Sources	\$ 193,631,941	\$ 204,303,018	\$ 207,575,410	\$ 231,984,949	\$ 239,501,875	\$ 243,785,408	\$ 248,656,316	\$ 253,624,642
State Sources								
Finance Act	\$ 57,904,591	\$ 61,203,457	\$ 74,065,022	\$ 61,554,695	\$ 60,181,545	\$ 61,674,047	\$ 62,907,528	\$ 64,165,678
Vocational Education Reimbursement	1,185,965	1,014,120	1,193,205	1,381,626	1,228,190	1,228,190	1,252,754	1,277,809
Special Education Reimbursement	4,743,343	5,306,751	5,285,899	5,525,246	5,538,278	5,538,278	5,649,044	5,762,024
READ Act	-	328,088	747,836	600,595	648,853	648,853	661,830	675,067
ELPA Reimbursement	314,696	273,212	1,009,685	1,029,141	1,121,676	1,121,676	1,144,110	1,166,992
Talented and Gifted Reimbursement	274,725	273,555	281,743	283,866	287,918	287,918	293,676	299,550
CDE Audit Adjustments/Assessment	-	-	(129,911)	-	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	92,257	90,868	116,598	110,007	112,634	112,634	114,887	117,184
Subtotal State Sources	\$ 64,515,577	\$ 68,490,051	\$ 82,570,077	\$ 70,485,176	\$ 69,094,094	\$ 70,586,596	\$ 71,998,828	\$ 73,439,304
Federal Sources								
Medicaid Reimbursements	1,072,354	827,225	1,382,268	1,570,440	1,245,816	1,245,816	1,270,732	1,296,147
Subtotal Federal Sources	\$ 1,072,354	\$ 827,225	\$ 1,382,268	\$ 1,570,440	\$ 1,245,816	\$ 1,245,816	\$ 1,270,732	\$ 1,296,147
TOTAL REVENUE	\$ 259,219,872	\$ 273,620,294	\$ 291,527,755	\$ 304,040,565	\$ 309,841,785	\$ 315,617,820	\$ 321,925,876	\$ 328,360,094



General Fund (continued)

Expenditures, Reserve & Transfer Summary

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Audited Actual	2016-17 Revised Budget	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
EXPENDITURES:								
101-125 Administrators & Principals	\$ 14,924,453	\$ 15,822,298	\$ 17,222,716	\$ 19,000,570	\$ 20,157,067	\$ 20,656,962	\$ 21,070,101	\$ 21,491,503
201-220 Teachers	135,737,248	145,953,375	153,973,878	161,338,760	169,612,812	173,819,210	177,295,594	180,841,506
231-239 Psych/SocWkr/OT/PT	8,593,941	9,064,663	9,990,177	10,501,016	10,543,672	10,805,155	11,021,258	11,241,683
300-359 Professional Support Staff	3,954,640	4,422,959	5,204,192	5,360,090	5,236,640	5,366,509	5,473,839	5,583,316
360-390 Technical Support Staff	3,696,134	4,059,564	4,052,816	4,184,202	4,513,196	4,625,123	4,717,625	4,811,978
401-490 Para educators & Aides	12,121,282	12,889,944	13,262,764	13,994,785	15,190,042	15,566,755	15,878,090	16,195,652
500-516 Office & Admin Support Staff	10,836,346	11,400,386	12,283,274	12,666,008	12,686,696	13,001,326	13,261,353	13,526,580
600-637 Crafts/Trades Services	12,216,276	12,632,112	13,045,272	13,800,815	14,663,106	15,026,751	15,327,286	15,633,832
Subtotal Staff Compensation	\$ 202,080,320	\$ 216,245,301	\$ 229,035,089	\$ 240,846,246	\$ 252,603,231	\$ 258,867,791	\$ 264,045,147	\$ 269,326,050
Purchased Prof & Tech Services	\$ 3,163,292	\$ 3,455,668	\$ 3,159,553	\$ 4,273,597	\$ 6,183,157	\$ 5,560,270	\$ 5,671,475	\$ 5,784,905
Purchased Property Services	3,636,210	3,651,350	3,813,324	4,391,968	4,743,629	4,148,014	4,230,974	4,315,594
Other Purchased Services	2,491,705	2,472,398	2,580,475	2,799,591	2,521,464	2,416,662	2,464,995	2,514,295
Supplies	10,131,612	11,893,169	10,293,752	8,882,448	13,466,816	10,930,067	11,148,668	11,371,642
Property and Other Uses of Funds	1,171,620	1,475,857	997,501	1,108,675	(6,768,201)	(9,063,107)	(9,244,369)	(9,429,257)
Subtotal Non Personnel Expenditures	\$ 20,594,439	\$ 22,948,442	\$ 20,844,605	\$ 21,456,279	\$ 20,146,865	\$ 13,991,906	\$ 14,271,744	\$ 14,557,179
TOTAL EXPENDITURES	\$ 222,674,759	\$ 239,193,743	\$ 249,879,694	\$ 262,302,525	\$ 272,750,096	\$ 272,859,697	\$ 278,316,891	\$ 283,883,229
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 8,182,503	\$ 8,185,791	\$ 8,349,507	\$ 8,516,497
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Emergency Reserve	-	-	-	-	8,182,503	8,185,791	8,349,507	8,516,497
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Charter Enrollment Reserve	-	-	-	-	38,663	-	-	-
Multi Year Contract Reserve	-	-	-	-	120,000	120,000	120,000	120,000
Warehouse Reserve	-	-	-	-	550,000	550,000	550,000	550,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 17,073,669	\$ 17,041,582	\$ 17,369,014	\$ 17,702,994
TRANSFERS TO:								
Risk Management Fund	\$ 2,931,429	\$ 3,366,687	\$ 3,366,687	\$ 3,366,687	\$ 4,362,462	\$ 4,570,651	4,653,384	\$ 4,746,936
Capital Reserve Fund	3,674,297	2,448,297	2,745,703	1,608,858	1,831,858	1,577,022	1,608,562	1,640,733
Charter Fund	19,836,484	20,182,575	21,386,904	22,239,452	22,503,190	23,061,269	23,522,495	23,992,944
Preschool Fund	2,819,863	3,556,785	3,395,197	3,649,225	3,818,922	3,913,631	3,991,904	4,071,742
Colorado Preschool Fund	1,064,792	1,094,973	1,748,881	1,801,018	1,709,108	1,751,494	1,786,524	1,822,254
Food Services	452,802	405,017	494,925	757,402	595,446	610,213	622,417	634,865
Technology Fund	2,202,945	1,768,113	1,771,749	1,638,795	1,637,089	1,677,689	1,711,243	1,745,468
Transportation Fund	2,385,212	2,577,212	2,826,618	3,957,620	4,410,268	4,519,643	4,610,036	4,702,237
Athletic Fund	1,934,415	1,934,415	1,830,374	2,004,320	2,000,870	2,050,492	2,091,501	2,133,331
TRANSFERS FROM:								
Community Schools Fund	\$ (897,282)	\$ (923,032)	\$ (1,053,907)	\$ (1,598,555)	\$ (1,202,756)	(1,232,584)	(1,257,236)	(1,282,380)
TOTAL TRANSFERS	\$ 36,404,957	\$ 36,411,042	\$ 38,513,131	\$ 39,424,822	\$ 41,666,457	\$ 42,499,520	\$ 43,340,830	\$ 44,208,130
TOTAL USES	\$ 259,079,716	\$ 275,604,785	\$ 288,392,825	\$ 301,727,347	\$ 331,490,222	\$ 332,400,799	\$ 339,026,735	\$ 345,794,353



General Fund (continued)

Highlights

2016-17 Total Resources: \$338.4M

- \$6.5M increase in Revenue from 2015-16 Revised Adopted Budget is comprised of:
 - A \$4.0M increase in School Finance Act revenue that is the result of an increase in per-pupil revenue net against a slight decrease in student enrollment growth.
 - A \$1.2M one-time increase in Credits and Abatements due to timing of collection.
 - \$646K increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding.
 - \$57K decrease in revenue from Services Provided to Charters.
 - \$50K increase in Tuition Revenue.
 - \$126K increase in State Categorical Revenue.
 - \$20K increase in Interest Revenue.
 - \$222K increase in Miscellaneous Revenue including creating a School Resource Allocation Supplemental fund; revenue for departments and program activity (i.e. fingerprinting and On BVSD Campus); and donations for professional development of BVSD staff.
 - \$115K increase in Indirect Cost Reimbursement.

2016-17 Total Expenditures: \$272.7M

- \$1.3M increase in Expenses from 2015-16 Revised Adopted Budget is comprised of:
 - Total compensation increase of \$7.9M related to steps and COLA pay increases and PERA rate benefit increases, and one-time staffing reserve. It also includes moving \$4.7M of one-time expense for staffing resources to ongoing funding source in the Revised Adopted Budget.
 - The removal of \$2.8M of 2015-16 one-time expenses.
 - The addition of \$1.8M in carryover requests from 2015-16.
 - The addition of an internal service credit of negative (\$7.4M) to record approved expenditures in the new Operations and Technology Fund coded to the General Fund. Allowable costs will continue to be coded to the appropriate area (salary, professional service), and an internal credit will be booked to move those expenses to the new fund.
 - Ongoing expenses for Strategic Planning (\$1.0M), utilities (\$300K), unemployment reduction (\$150K) and other fees, contracts and services for \$1.2M.

2016-17 Total Reserves: \$17.1M

- An overall increase in expenses will result in an \$80K increase of required TABOR and contingency reserves (\$17.0M combined).
- Increase in the reserve of \$39K for charter enrollment reserve.

2016-17 Total Transfers: \$41.7M

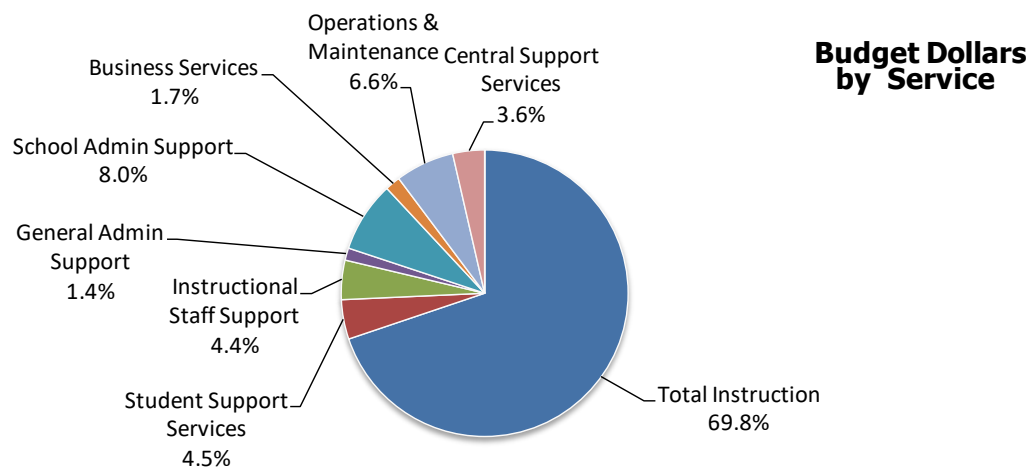
- \$2.8M net increase in Transfers from General Operating Fund from 2015-16 Revised Adopted Budget is comprised of:
 - Removal of 2015-16 one-time transfers of \$181K to Transportation Fund, Capital Reserve of \$70K, Technology Fund of \$150K, Athletics of \$16K, Colorado Preschool Fund and Preschool Fund (\$7K) and remove one-time transfer from Community Schools Fund (\$600K) to the General Fund.
 - Moved the 2016-17 one-time transfer to the Transportation Fund of \$500K to an ongoing basis.
 - Increase of ongoing transfers to the Transportation Fund (\$892K), Charter Schools (\$286K), Food Service Fund (\$199K), Risk Management Fund (\$996K), Preschool Fund (\$170K) and Athletic (\$13K) funds.
 - \$200K one-time transfer from Community Schools Fund, \$293K one-time transfer to Capital Reserve Fund, and \$51K one-time transfer to Charter Fund.



Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 142,997,138	52.43%	1,419.576
Special Education	34,804,561	12.76%	411.353
Vocational Education	2,742,955	1.01%	30.954
CoCurricular Activities	1,209,497	0.44%	0.000
English Language Development	7,123,241	2.61%	67.857
Talented & Gifted	1,557,443	0.57%	18.712
Total Instruction	190,434,835	69.82%	1,948.452
<u>Instructional Support</u>			
Student Support Services	12,158,889	4.46%	97.394
Instructional Staff Support	12,101,018	4.44%	93.319
Total Instructional Support	24,259,907	8.90%	190.713
<u>School Administration and Operations</u>			
School Admin Support	21,715,216	7.96%	228.502
Operations & Maintenance	18,074,047	6.63%	238.088
Total School Administration and Ops	39,789,263	14.59%	466.590
<u>District Wide Services and Community Obligations</u>			
General Admin Support	3,759,084	1.38%	15.613
Business Services	4,702,390	1.72%	42.100
Central Support Services	9,804,617	3.59%	65.865
Total District Wide Support	18,266,091	6.69%	123.578
GRAND TOTAL ALL SERVICES	\$ 272,750,096	100.00%	2,729.333

*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

	2012-13	2013-14	2014-15	2015-16	2016-17
	Audited	Audited	Audited	Audited	Revised
SRE	Actual	Actual	Actual	Actual	Budget
11 Regular Education	\$ 112,521,055	\$ 121,225,880	\$ 125,254,202	\$132,585,023	\$ 142,997,138
12 Special Education	28,629,348	29,898,296	32,823,956	33,974,758	34,804,561
13 Vocational Education	1,913,093	2,088,619	2,050,316	2,140,354	2,742,955
14 CoCurricular Ed/Athletics	1,055,734	1,094,552	992,538	1,010,415	1,209,497
16 English Language Development	5,573,594	6,542,243	6,781,892	7,148,187	7,123,241
17 Talented & Gifted	1,335,568	1,369,470	1,408,790	1,214,468	1,557,443
21 Student Support Services	9,653,490	10,821,102	10,520,076	10,601,309	12,158,889
22 Instructional Staff Support	8,050,304	9,751,997	10,575,348	10,993,351	12,101,018
23 General Administration Support	2,942,432	2,959,626	3,478,361	3,734,580	3,759,084
24 School Administration Support	18,716,606	19,267,265	20,672,317	21,578,123	21,715,216
25 Business Services	3,080,174	3,755,794	3,871,515	4,049,969	4,702,390
26 Operations & Maintenance	20,545,115	21,457,542	21,964,138	22,467,694	18,074,047
28 Central Support Services	8,651,295	8,961,357	9,486,245	10,804,294	9,804,617
29 Other Support Services	6,885	-	-	-	-
33 Community Services	66	-	-	-	-
TOTAL:	<u>\$ 222,674,759</u>	<u>\$ 239,193,743</u>	<u>\$ 249,879,694</u>	<u>\$ 262,302,525</u>	<u>\$ 272,750,096</u>





Making Choices in the BVSD Budget

CATEGORY			
GROUP	16-17	% OF	% OF TOTAL
PROGRAM	BUDGET	GROUP	BUDGET
INSTRUCTION			
INSTRUCTION TOTAL	\$ 190,434,835		69.82%
REGULAR EDUCATION			
GENERAL INSTRUCTION - ALL LEVELS	125,039,151	65.66%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	9,058,404	4.76%	
ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT	2,896,510	1.52%	
INSTRUMENTAL MUSIC	2,829,366	1.49%	
DROPOUT PREVENTION	1,368,645	0.72%	
MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT	521,853	0.27%	
SECONDARY LEVEL LITERACY	535,220	0.28%	
K-3 ENGLISH LANGUAGE DEVELOPMENT	300	0.00%	
HIGH SCHOOL OPTIONS	30,910	0.02%	
IB PROGRAM	261,178	0.14%	
CONNECTIONS	295,185	0.16%	
MULTI-CULTURAL	156,416	0.08%	
EXPULSED STUDENT SERVICES	4,000	0.00%	
SPECIAL EDUCATION	34,804,561	18.28%	
VOCATIONAL EDUCATION	2,742,955	1.44%	
COCURRICULAR EDUCATION AND ATHLETICS	1,209,497	0.64%	
ENGLISH LANGUAGE DEVELOPMENT	7,123,241	3.74%	
TALENTED AND GIFTED EDUCATION	1,557,443	0.82%	
TOTAL INSTRUCTION	\$ 190,434,835		69.82%
INSTRUCTIONAL SUPPORT			
STUDENT SERVICES	\$ 12,158,889		4.46%
COUNSELING SERVICES	4,634,411	38.13%	
NURSING AND HEALTH SERVICES	4,468,288	36.75%	
DROPOUT PREVENTION	212,740	1.75%	
FAMILY RESOURCE SCHOOLS	160,000	1.32%	
TRANSLATION SERVICES	149,157	1.23%	
SOCIAL WORK SERVICES	133,330	1.10%	
FAMILY ADVOCATE PROGRAM	144,749	1.19%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	2,256,214	18.56%	
INSTRUCTIONAL STAFF SUPPORT	\$ 12,101,018		4.44%
LIBRARY SUPPORT SERVICES	4,629,993	38.26%	
TECHNOLOGY SPECIALISTS	895,315	7.40%	
ADMIN AND EVALUATION OF LEARNING SERVICES	710,460	5.87%	
CULTURAL DIVERSITY	77,090	0.64%	
CURRICULUM DEVELOPMENT COUNCIL	6,319	0.05%	
MEDIA SUPPORT SERVICES	130,202	1.08%	
STAFF DEVELOPMENT	557,377	4.61%	
INDUCTION	135,065	1.12%	
SUPERVISION OTHER INSTRUCTIONAL	62,387	0.52%	
OTHER INSTRUCTIONAL STAFF SUPPORT	4,896,810	40.47%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 24,259,907		8.90%



Making Choices in the BVSD Budget (continued)

CATEGORY GROUP PROGRAM	16-17 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 21,715,216			7.96%
PRINCIPAL'S OFFICE		21,268,786	97.94%	
SCHOOL ADMINISTRATION SERVICES		378,436	1.74%	
SCHOOL LEVEL SUPPORT		66,694	0.31%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		1,300	0.01%	
OPERATIONS AND MAINTENANCE	\$ 18,074,047			6.63%
MAINTENANCE & OPERATIONS		14,932,429	82.62%	
ENVIRONMENTAL SERVICES		928,768	5.14%	
ADMIN OF MAINTENANCE AND OPERATIONS		902,921	5.00%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		1,309,929	7.25%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 39,789,263			14.59%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 3,759,084			1.38%
SUPERINTENDENT		716,261	19.06%	
TAX COLLECTION FEES		417,000	11.09%	
SECONDARY EDUCATION SUPPORT		266,894	7.10%	
LEGAL SERVICES		147,541	3.92%	
ELEMENTARY EDUCATION SUPPORT		183,190	4.87%	
ADMIN OF GENERAL SUPPORT SERVICES		187,883	5.00%	
STAFF NEGOTIATIONS SERVICES		327,997	8.73%	
GRANT PROCUREMENT		104,177	2.77%	
ELECTION SERVICES		69,750	1.86%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		1,338,391	35.60%	
BUSINESS SERVICES	\$ 4,702,390			1.72%
CENTRAL SERVICES	\$ 9,804,617			3.59%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		4,122,481	42.06%	
HUMAN RESOURCES		1,833,441	18.70%	
TELECOMMUNICATIONS		461,278	4.70%	
COMMUNICATION SERVICES		287,838	2.94%	
RESEARCH AND EVALUATION SERVICES		181,673	1.85%	
PLANNING SERVICES		555,437	5.67%	
INSURANCE MANAGEMENT SERVICES		179,850	1.83%	
SUBSTITUTE OFFICE		78,890	0.80%	
RECRUITMENT		364,352	3.72%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		1,739,377	17.74%	
TOTAL DISTRICT WIDE SUPPORT	\$ 18,266,091			6.69%
GRAND TOTAL GENERAL OPERATING FUND	\$ 272,750,096			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).



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 REVISED BUDGET
SRE 11 Regular Education	\$ 105,309,746	\$ 30,562,978	\$ 1,112,032	\$ 580,353	\$ 362,966	\$ 4,826,317	\$ 242,746	\$ 142,997,138
SRE 12 Special Education	25,712,739	7,955,618	46,456	11,039	852,910	70,220	155,579	34,804,561
SRE 13 Vocational Education	1,943,713	602,500	13,836	14,945	2,100	141,047	24,814	2,742,955
SRE 14 Co-Curricular Education & Athletics	994,507	201,444	-	-	12,346	800	400	1,209,497
SRE 16 English Language Development	5,489,006	1,504,622	6,103	2,681	10,471	108,565	1,793	7,123,241
SRE 17 Talented & Gifted Education	926,293	316,752	29,300	-	164,526	117,972	2,600	1,557,443
SRE 21 Student Support Services	7,059,454	2,129,399	1,775,694	8,160	42,829	978,810	164,543	12,158,889
SRE 22 Instructional Staff Support	7,837,597	2,763,509	773,514	64,423	69,836	536,790	55,349	12,101,018
SRE 23 General Administration Support	1,990,535	515,777	856,068	6,800	174,513	103,060	112,331	3,759,084
SRE 24 School Administration Support	16,537,394	4,883,807	26,300	1,983	144,996	107,985	12,751	21,715,216
SRE 25 Business Services	3,091,139	906,535	407,293	119,350	61,250	417,696	(300,873)	4,702,390
SRE 26 Operations & Maintenance	11,859,427	3,961,612	25,945	2,175,123	21,574	5,665,813	(5,635,447)	18,074,047
SRE 28 Central Support Services	5,879,751	1,667,377	1,110,616	1,758,772	601,147	391,741	(1,604,787)	9,804,617
GRAND TOTAL	\$ 194,631,301	\$ 57,971,930	\$ 6,183,157	\$ 4,743,629	\$ 2,521,464	\$ 13,466,816	\$ (6,768,201)	\$ 272,750,096



Service (SRE) Budgets by Object (continued)

SRE Detail

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2016-17
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	REVISED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
SRE 11 REGULAR EDUCATION								
0010 GEN ELEMENTARY EDUC	40,088,172	11,927,713	6,319	270,950	32,320	458,052	47,683	\$ 52,831,209
0020 GEN MIDDLE EDUCATION	22,254,726	6,509,703	38,267	131,429	48,911	473,957	32,498	29,489,491
0030 GEN HIGH SCHOOL EDUCATION	30,561,283	8,878,255	482,976	168,417	139,976	430,584	104,259	40,765,750
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	85,320	-	85,320
0060 INTEGRATED EDUCATION	967,729	287,166	-	8,038	491	13,493	759	1,277,676
0080 LIBRARY INSTRUCTION	90,080	40,200	-	1,439	-	109,014	3,394	244,127
0090 OTHER GEN EDUCATION	2,172,741	264,471	583,360	-	141,268	2,092,311	31,781	5,285,932
0093 HOMEBOUND/HOSPITAL	20,720	4,196	-	-	-	-	-	24,916
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	502
0200 ART	1,734,972	502,474	-	-	-	31,430	382	2,269,258
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	2,623,033	759,723	-	-	-	18,510	511	3,401,777
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,939	-	3,939
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	6,832	-	6,832
1100 MATHEMATICS	-	-	-	-	-	462,033	-	462,033
1210 MUSIC GENERAL	2,611,345	756,332	1,000	-	-	14,148	1,170	3,383,995
1240 MUSIC VOCAL	-	-	-	-	-	6,291	306	6,597
1250 MUSIC INSTRUMENTAL	2,184,085	632,745	25	80	-	11,342	1,089	2,829,366
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	-	-	-	-	-	5,831	12,221	18,052
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
SRE TOTAL	105,309,746	30,562,978	1,112,032	580,353	362,966	4,826,317	242,746	\$ 142,997,138



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 REVISED BUDGET
PROGRAM								
SRE 12 SPECIAL EDUCATION								
0092 ESY EXTENDED SCHOOL YEAR	120,652	24,438	4,325	-	800	4,045	-	\$ 154,260
0093 HOMEBOUND/HOSPITAL	23,879	4,837	-	-	-	-	-	28,716
1700 SPECIAL EDUCATION	15,448,514	4,962,432	11,808	11,039	602,726	59,060	84,904	21,180,483
1710 PHYS DISABILITY	1,014,746	294,231	-	-	-	-	-	1,308,977
1720 VISUAL DISABILITY	121,692	35,203	-	-	-	-	-	156,895
1730 HEARING DISABILITY	573,289	183,153	-	-	-	306	-	756,748
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	917,344	-	-	-	-	-	4,169,200
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	889
1791 PRESCH DISABILITY CHILD	1,332,892	461,261	173	-	246,809	-	-	2,041,135
2113 SOCIAL WORK SERVICES	1,097,748	302,308	-	-	-	-	-	1,400,056
2123 APPRAISAL SERVICES	725,194	206,255	-	-	-	-	-	931,449
2140 PSYCHOLOGICAL SERVICES	1,671,160	463,445	-	-	-	-	-	2,134,605
2153 AUDIOLOGY SERVICES	99,993	26,851	-	-	-	-	-	126,844
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	231,124	73,860	-	-	-	-	70,675	375,659
SRE TOTAL	25,712,739	7,955,618	46,456	11,039	852,910	70,220	155,579	\$ 34,804,561
SRE 13 VOCATIONAL EDUCATION								
0030 GEN HIGH SCHOOL EDUCATION	1,170,156	342,880	-	6,740	-	26,576	-	\$ 1,546,352
0033 TEEN PARENTING PROGRAM	332,777	126,248	11,836	-	1,200	7,123	500	479,684
0090 OTHER GEN ED	-	-	-	-	-	-	20,000	20,000
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	1,560	-	-	-	13,643	250	23,153
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	23,378	-	-	-	5,000	322	111,548
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	15,720	-	-	-	-	-	67,273
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2410 PRINCIPAL'S OFFICE	216,014	69,374	-	8,205	-	10,000	526	304,119
SRE TOTAL	1,943,713	602,500	13,836	14,945	2,100	141,047	24,814	\$ 2,742,955



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 REVISED BUDGET
PROGRAM								
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS								
1808 INTRAMURALS - GENERAL	261,633	52,996	-	-	-	-	-	\$ 314,629
1900 STUDENT ACTIVITIES	8,119	1,643	-	-	-	-	-	9,762
1910 ELEM SPONSOR STUDENT ACT	37,298	7,554	-	-	-	-	-	44,852
1920 MIDDLE SPONSOR STUDENT AC	107,331	21,742	-	-	-	-	-	129,073
1930 HIGH SPONSOR STUDENT ACT	579,046	117,290	-	-	-	-	-	696,336
8916 JITSUYGO HIGH SCH PROGRAM	1,080	219	-	-	12,346	800	400	14,845
SRE TOTAL	994,507	201,444	-	-	12,346	800	400	\$ 1,209,497
SRE 16 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY EDUC	2,607,973	754,822	-	-	-	7,790	-	\$ 3,370,585
0020 GEN MIDDLE EDUCATION	1,062,538	307,755	-	-	-	7,493	163	1,377,949
0030 GEN HIGH SCHOOL EDUCATION	813,692	235,721	-	-	-	10,323	-	1,059,736
0090 OTHER GEN EDUCATION	316,154	6,006	692	-	-	3,763	865	327,480
2200 INSTRUCTIONAL STAFF SPRT	658,856	190,985	-	2,681	9,729	75,582	765	938,598
2212 CURRICULUM DEVELOPMENT	3,087	625	1,411	-	742	-	-	5,865
2214 EVALUATION INSTRUCT SVCS	26,706	8,708	4,000	-	-	3,614	-	43,028
SRE TOTAL	5,489,006	1,504,622	6,103	2,681	10,471	108,565	1,793	\$ 7,123,241
SRE 17 TALENTED & GIFTED EDUCATION								
0070 TALENTED AND GIFTED	663,509	243,982	300	-	158,394	19,334	-	\$ 1,085,519
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
1090 OTHER INDUST ARTS/TECH	82,107	23,226	20,000	-	-	-	-	125,333
1900 STUDENT ACTIVITIES	11,416	2,313	-	-	1,250	4,350	1,100	20,429
2200 SUPPORT SERVICES INSTRUCTIONAL STAFF	3,000	50	-	-	-	-	-	3,050
2237 ADMIN TAG PROGRAMS	166,261	47,181	9,000	-	4,882	93,033	1,500	321,857
SRE TOTAL	926,293	316,752	29,300	-	164,526	117,972	2,600	\$ 1,557,443
SRE 21 STUDENT SUPPORT SERVICES								
2100 SUPPORT SERVICES-STUDENTS	336,239	79,059	192,794	-	-	782,571	5,000	\$ 1,395,663
2112 ATTENDANCE SERVICES	147,739	45,944	-	-	-	-	-	193,683
2113 SOCIAL WORK SERVICES	353,350	137,469	-	-	-	-	-	490,819
2114 STUDENT ACCOUNTING	440,088	129,924	17,008	2,910	1,500	3,611	750	595,791
2122 COUNSELING SERVICES	3,459,679	977,197	4,200	-	15,179	59,663	2,593	4,518,511
2123 APPRAISAL SERVICES	89,797	26,103	-	-	-	-	-	115,900
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	765,016	231,543	14,000	2,000	6,150	3,419	2,200	1,024,328
2139 OTHR HLTH SVCS-MEDICAID	1,173,564	416,226	1,547,692	3,250	20,000	129,228	154,000	3,443,960
2190 OTHER SUPPORT SERVICES-STUDENTS	293,982	85,934	-	-	-	-	-	379,916
SRE TOTAL	7,059,454	2,129,399	1,775,694	8,160	42,829	978,810	164,543	\$ 12,158,889
SRE 22 INSTRUCTIONAL STAFF SUPPORT								
2200 INSTRUCTIONAL STAFF SPRT	279,780	425,935	755,421	-	52,229	381,598	20,000	\$ 1,914,963
2210 IMPROVEMENT INSTRU SVCS	902,241	249,403	-	-	2,610	12,175	-	1,166,429
2211 ADMIN LEARNING SERVICES	64,415	19,644	-	6,250	2,000	11,000	10,000	113,309
2212 CURRICULUM DEVELOPMENT	394,742	112,465	700	-	-	51,887	-	559,794
2213 STAFF DEVELOPMENT	262,596	236,681	15,965	-	3,450	30,312	8,373	557,377
2214 EVALUATION INSTRUCT SVCS	460,440	128,649	1,250	-	-	2,706	4,106	597,151
2219 LEARNING MATERIALS CENTER	50,354	16,795	-	-	-	-	-	67,149
2220 MEDIA SUPPORT SERVICES	673,204	222,111	-	-	-	-	-	895,315
2222 LIBRARY SUPPORT SVCS	3,562,600	1,022,766	178	-	-	42,852	1,597	4,629,993
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	609,256	173,889	-	-	6,200	4,000	10,000	803,345
2231 ADMIN SPECIAL EDUCATION	529,681	141,072	-	-	-	-	-	670,753
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	48,288	14,099	-	-	-	-	-	62,387
SRE TOTAL	7,837,597	2,763,509	773,514	64,423	69,836	536,790	55,349	\$ 12,101,018



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 REVISED BUDGET
PROGRAM								
SRE 23 GENERAL ADMINISTRATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	319,574	81,085	83,665	4,000	56,555	70,291	22,797	\$ 637,967
2304 GENERAL ADMIN SUPPORT	846,278	218,224	-	-	-	-	-	1,064,502
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	28,806	3,571	25,134	66,011
2312 BOE SECTRY BOARD OF EDUC	31,520	9,023	-	-	-	-	-	40,543
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	69,750
2315 LEGAL SERVICES	65,459	20,455	54,977	-	2,500	3,650	500	147,541
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	242,973	67,948	16,576	-	-	500	-	327,997
2321 SUPERINTENDENT	404,294	97,802	45,065	1,600	82,452	22,048	63,000	716,261
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	80,437	21,240	-	-	1,000	1,500	-	104,177
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
SRE TOTAL	1,990,535	515,777	856,068	6,800	174,513	103,060	112,331	\$ 3,759,084
SRE 24 SCHOOL ADMINISTRATION SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVCS	383,852	6,943	26,300	-	15,035	11,000	2,000	\$ 445,130
2410 PRINCIPAL'S OFFICE	16,153,542	4,876,864	-	1,983	129,961	96,985	10,751	21,270,086
SRE TOTAL	16,537,394	4,883,807	26,300	1,983	144,996	107,985	12,751	\$ 21,715,216
SRE 25 BUSINESS SERVICES								
2500 BUSINESS SUPPORT SERVICES	20,000	331	2,000	-	-	296,139	-	\$ 318,470
2501 BUSINESS SUPPORT SERVICES	262,926	67,651	-	-	-	-	-	330,577
2511 ADMIN BUSINESS SERVICES	227,024	60,378	-	-	-	-	-	287,402
2513 BUDGETING SERVICES	531,538	155,042	23,400	500	16,850	26,500	8,500	762,330
2515 PAYROLL SERVICES	359,617	106,423	-	-	3,000	-	-	469,040
2516 FINANCIAL ACCOUNTING SVCS	652,768	195,216	371,893	6,100	22,300	10,400	10,100	1,268,777
2520 PURCHASING SERVICES	365,909	107,999	-	750	13,900	8,900	1,100	498,558
2530 WAREHOUSING/DISTRIBUTING	518,798	164,453	5,000	14,000	5,200	4,600	40,500	752,551
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	152,559	49,042	5,000	98,000	-	55,000	(361,073)	(1,472)
SRE TOTAL	3,091,139	906,535	407,293	119,350	61,250	417,696	(300,873)	\$ 4,702,390
SRE 26 OPERATIONS & MAINTENANCE								
2600 MAINTENANCE & OPERATIONS	9,515,921	3,204,185	12,145	1,963,523	14,880	5,648,813	(5,427,038)	\$ 14,932,429
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	702,814	194,107	1,800	-	1,800	2,100	300	902,921
2620 ENVIRONMENTAL SERVICES	531,369	161,605	8,000	209,600	4,894	3,900	9,400	928,768
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	2,000
2660 SECURITY SERVICES	966,786	343,161	2,000	-	-	8,000	5,000	1,324,947
2690 OTHER OPERATIONS	142,537	58,554	-	-	-	-	(223,109)	(22,018)
SRE TOTAL	11,859,427	3,961,612	25,945	2,175,123	21,574	5,665,813	(5,635,447)	\$ 18,074,047
SRE 28 CENTRAL SUPPORT SERVICES								
2800 CENTRAL SUPPORT SERVICES	5,000	82	212,927	-	20,000	95,885	-	\$ 333,894
2801 CENTRAL SUPPORT SERVICES	983,656	257,418	-	-	-	-	-	1,241,074
2811 PLANNING SERVICES	228,493	65,337	189,500	600	19,657	47,645	4,205	555,437
2814 RESEARCH/EVALUATION SVCS	121,640	34,533	7,500	-	4,250	10,250	3,500	181,673
2820 COMMUNICATION SERVICES	190,233	55,024	14,000	-	9,230	7,551	11,800	287,838
2830 HUMAN RESOURCES	1,365,835	389,804	62,368	3,500	18,760	36,160	32,193	1,908,620
2832 RECRUITMENT/PLACEMENT SVC	148,998	44,574	55,000	-	2,780	98,000	15,000	364,352
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	200	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	625	-	-	-	-	-	3,711
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(1,818,394)	(1,818,394)
2841 SUPERVISING INFO SYS SERVICES	328,162	95,854	150,290	5,500	49,541	20,500	60,500	710,347
2843 PROGRAMMING SERVICES	1,226,512	342,291	70,000	1,431,996	24,525	7,200	3,050	3,105,574
2844 OPERATIONS SERVICES	257,900	75,628	316,300	163,363	71,250	41,250	50,050	975,741
2845 TELECOMMUNICATIONS	85,368	24,488	2,500	153,813	180,000	-	15,109	461,278
2849 OTHER INFORMATION SYSTEMS SERVICES	831,108	254,105	5,000	-	28,000	26,000	5,000	1,149,213
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	-	-	170,000
2890 OTHER SUPPORT SERVICES	103,760	27,614	2,231	-	1,200	1,000	13,000	148,805
SRE TOTAL	5,879,751	1,667,377	1,110,616	1,758,772	601,147	391,741	(1,604,787)	\$ 9,804,617
GRAND TOTAL	194,631,301	57,971,930	6,183,157	4,743,629	2,521,464	13,466,816	(6,768,201)	272,750,096



Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800'S PROPERTY & OTHER USES	2016-17 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 152,697,290	\$ 45,254,858	\$ 4,653,861	\$ 4,701,114	\$ 1,266,933	\$ 12,792,496	\$ (7,191,564)	\$ 214,174,988
0013 K-3 LITERACY	-	-	-	-	-	300	-	300
0017 ELEMENTARY LITERACY	2,245,440	650,770	-	-	-	12,175	-	2,908,385
0021 CHOICE	379,028	109,753	-	-	-	600	-	489,381
0027 MIDDLE LEVEL LITERACY	404,666	117,187	-	-	-	-	-	521,853
0031 DROPOUT PREVENTION	1,000,239	305,604	471,725	-	-	15,500	-	1,793,068
0032 PASSAGES	124,451	38,400	-	-	-	-	-	162,851
0034 CONNECTIONS	227,424	65,856	-	-	-	1,905	-	295,185
0035 MULTI-CULTURAL	121,296	35,120	-	-	-	-	-	156,416
0036 SECONDARY LEVEL LITERACY	415,000	120,220	-	-	-	-	-	535,220
0037 EXPELLED STUDENT SERVICES	-	-	-	-	2,800	1,200	-	4,000
0038 HIGH SCHOOL OPTIONS	5,000	1,013	20,000	-	4,897	-	-	30,910
0039 ADVANCED PLACEMENT	90,968	26,340	-	-	-	-	-	117,308
0040 AVID	39,287	10,597	26,000	-	28,168	95	12,800	116,947
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,431	-	1,431
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,432	-	1,432
0068 INTERDISCIPLINARY ED	-	-	301	-	-	1,131	-	1,432
0069 INTERDISCIPLINARY ED	-	-	-	-	-	-	130	130
0071 TALENTED & GIFTED (SRA)	3,824	625	300	-	-	9,987	-	14,736
0072 TALENTED AND GIFTED	361,080	157,420	20,000	-	-	602	-	539,102
0073 TAG - DISTRICT PROGRAMS	307,031	88,357	-	-	158,394	10,000	-	563,782
0089 SUMMER ONLINE	138,042	30,900	-	-	61,000	1,000	300	231,242
0095 PARTNERS IN EDUCATION	101,571	49,171	1,000	-	4,700	3,300	2,000	161,742
0137 FAMILY ADVOCATE PROGRAM	104,205	40,544	-	-	-	-	-	144,749
0193 PLANNING INNOVATIONS	90,502	24,569	-	-	2,860	6,690	450	125,071
0660 ENGLISH AS 2ND LANGUAGE	4,826,063	1,312,810	692	-	-	29,369	1,028	6,169,962
2001 IB PROGRAM	146,559	41,519	3,700	-	29,500	7,000	33,600	261,878
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	160,000
2161 TRANSLATION SERVICES	105,655	27,837	794	-	-	14,871	-	149,157
2191 ADA/504 SERVICES	67,268	18,901	32,000	-	-	-	5,000	123,169
2204 RECRUITMENT	44,522	15,615	-	-	2,780	-	-	62,917
2205 INDUCTION	92,490	24,086	-	-	11,087	3,402	4,000	135,065
2207 TECHNOLOGY SPECIALISTS	673,204	222,111	-	-	-	-	-	895,315
2215 CULTURAL DIVERSITY	6,700	1,357	26,228	-	3,742	33,063	6,000	77,090
2216 FIRST AID TRAINING	4,519	916	-	-	-	2,500	8,000	15,935
2218 CURRICULUM DEVELOPMENT COUNCIL	4,920	1,399	-	-	-	-	-	6,319
2236 SUPERVISION-LIT/LANG	662,943	191,812	5,411	2,681	10,471	79,196	765	953,279
2391 ELEM EDUCATION SUPPORT	122,070	33,134	-	1,300	18,455	5,081	3,150	183,190
2393 SECONDARY ED SUPPORT	182,504	47,703	2,000	1,700	18,500	7,340	7,147	266,894
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	45,000	-	45,000
2491 SCHOOL LEVEL SUPPORT	13,852	2,807	22,000	-	15,035	11,000	2,000	66,694
2550 MAILROOM	-	-	-	7,600	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	125,496	38,614	-	-	1,000	-	-	165,110
2834 SUBSTITUTE OFFICE	60,117	18,773	-	-	-	-	-	78,890
3120 STATE VOCATIONAL ED	1,943,713	602,500	13,836	14,945	2,100	141,047	24,814	2,742,955
3130 STATE ECEA SPECIAL ED	25,712,739	7,955,618	46,456	11,039	852,910	70,220	155,579	34,804,561
3150 STATE TALENTED & GIFTED	254,358	70,350	9,000	-	6,132	97,383	2,600	439,823
3206 READ ACT	-	-	648,853	-	-	-	-	648,853
9003 MEDICAID	725,265	216,764	19,000	3,250	20,000	60,500	154,000	\$ 1,198,779
GRAND TOTAL	194,631,301	57,971,930	6,183,157	4,743,629	2,521,464	13,466,816	(6,768,201)	\$ 272,750,096



Project/Program Budgets by Object (continued)

Project Detail

PROJECT	0100's	0200's	0300's	0400's	0500's	0600's	0700/0800's	2016-17
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY &	REVISED
			SERVICES	SERVICES	SERVICES		OTHER USES	BUDGET
0000 SCHOOL/DEPT WIDE								
0010 GEN ELEMENTARY ED	37,880,636	11,287,919	3,319	270,950	8,820	456,752	34,083	\$ 49,942,479
0020 GEN MIDDLE EDUCATION	21,423,798	6,269,238	267	131,429	14,743	470,262	19,568	28,329,305
0030 GEN HIGH SCHOOL EDUCATION	28,623,559	8,327,929	8,950	168,417	71,279	404,985	84,259	37,689,378
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	85,320	-	85,320
0060 INTEGRATED EDUCATION	929,825	276,190	-	8,038	491	13,493	759	1,228,796
0080 LIBRARY INSTRUCTION	90,080	40,200	-	1,439	-	109,014	3,394	244,127
0090 OTHER GEN EDUCATION	2,172,741	264,471	380,700	-	141,268	2,092,311	31,781	5,083,272
0093 HOMEBOUND/HOSPITAL	20,720	4,196	-	-	-	-	-	24,916
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	502
0200 ART	1,734,972	502,474	-	-	-	31,430	382	2,269,258
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	2,623,033	759,723	-	-	-	18,510	511	3,401,777
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,939	-	3,939
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	6,832	-	6,832
1100 MATHEMATICS	-	-	-	-	-	462,033	-	462,033
1210 MUSIC GENERAL	2,611,345	756,332	1,000	-	-	14,148	1,170	3,383,995
1240 MUSIC VOCAL	-	-	-	-	-	6,291	306	6,597
1250 MUSIC INSTRUMENTAL	2,184,085	632,745	25	80	-	11,342	1,089	2,829,366
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	-	-	-	-	-	5,831	12,221	18,052
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	1,278
1808 INTRAMURALS - GENERAL	261,633	52,996	-	-	-	-	-	314,629
1900 STUDENT ACTIVITIES	8,119	1,643	-	-	-	-	-	9,762
1910 ELEM SPONSOR STUDENT ACT	37,298	7,554	-	-	-	-	-	44,852
1920 MIDDLE SPONSOR STUDENT A	107,331	21,742	-	-	-	-	-	129,073
1930 HIGH SPONSOR STUDENT ACT	579,046	117,290	-	-	-	-	-	696,336
2100 SUPPORT SERVICES-STUDENT	163,316	32,321	-	-	-	767,700	-	963,337
2113 SOCIAL WORK SERVICES	95,990	37,340	-	-	-	-	-	133,330
2114 STUDENT ACCOUNTING	440,088	129,924	17,008	2,910	1,500	3,611	750	595,791
2122 COUNSELING SERVICES	3,459,679	977,197	4,200	-	15,179	59,663	2,593	4,518,511
2123 COUNSELING SERVICES	89,797	26,103	-	-	-	-	-	115,900
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	318
2134 NURSING SERVICES	765,016	231,543	14,000	2,000	6,150	3,419	2,200	1,024,328
2139 OTHER HLTH SVCS-MEDICAID	448,299	199,462	1,528,692	-	-	68,728	-	2,245,181
2190 OTHER SUPPORT SERVICES-STUDENT	271,568	79,745	-	-	-	-	-	351,313
2231 ADMIN SPECIAL EDUCATION	529,681	141,072	-	-	-	-	-	670,753



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2016-17 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)								
2200 INSTRUCTIONAL STAFF SPRT	74,500	350,405	282,000	-	32,700	339,333	-	\$ 1,078,938
2210 IMPROVEMENT INSTRUCT SVCS	902,241	249,403	-	-	2,610	-	-	1,154,254
2211 ADMIN LEARNING SERVICES	64,415	19,644	-	6,250	2,000	11,000	10,000	113,309
2212 CURRICULUM DEVELOPMENT	389,822	111,066	-	-	-	51,887	-	552,775
2213 STAFF DEVELOPMENT	262,596	236,681	9,965	-	3,450	30,312	8,373	551,377
2214 EVALUATION INSTRUCT SVCS	460,440	128,649	1,250	-	-	2,706	4,106	597,151
2219 LEARNING MATERIALS CENTER	50,354	16,795	-	-	-	-	-	67,149
2222 LIBRARY SUPPORT SVCS	3,562,600	1,022,766	178	-	-	42,852	1,597	4,629,993
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	63,053
2225 INSTRUCTIONAL TECHNOLOGY	609,256	173,889	-	-	6,200	4,000	10,000	803,345
2239 SUPERVISION-OTHER INSTR PROGRA	48,288	14,099	-	-	-	-	-	62,387
2300 ADMIN GEN SUPPORT SVCS	15,000	248	81,665	1,000	19,600	12,870	12,500	142,883
2304 ADMIN GEN SUPPORT SVCS	846,278	218,224	-	-	-	-	-	1,064,502
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	28,806	3,571	25,134	66,011
2312 BOE SECTRY BOARD OF ED	31,520	9,023	-	-	-	-	-	40,543
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	69,750
2315 LEGAL SERVICES	65,459	20,455	54,977	-	2,500	3,650	500	147,541
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	61,735	-	-	-	-	61,735
2318 STAFF NEGOTIATIONS SVCS	242,973	67,948	16,576	-	-	500	-	327,997
2321 SUPERINTENDENT	404,294	97,802	45,065	1,600	82,452	22,048	63,000	716,261
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	80,437	21,240	-	-	1,000	1,500	-	104,177
2390 OTHER SUPPORT SERVICES	-	-	-	-	3,200	1,500	900	5,600
2400 SCHOOL ADMIN SUPPORT SVC	370,000	4,136	4,300	-	-	-	-	378,436
2410 PRINCIPAL'S OFFICE	16,153,542	4,876,864	-	1,983	129,961	95,985	10,451	21,268,786
2500 BUSINESS SUPPORT SERVICES	20,000	331	2,000	-	-	296,139	-	318,470
2501 BUSINESS SUPPORT SERVICES	262,926	67,651	-	-	-	-	-	330,577
2511 ADMIN BUSINESS SERVICES	227,024	60,378	-	-	-	-	-	287,402
2513 BUDGETING SERVICES	531,538	155,042	23,400	500	16,850	26,500	8,500	762,330
2515 PAYROLL SERVICES	359,617	106,423	-	-	3,000	-	-	469,040
2516 FINANCIAL ACCOUNTING SERVICES	652,768	195,216	371,893	6,100	22,300	10,400	10,100	1,268,777
2520 PURCHASING SERVICES	365,909	107,999	-	750	13,900	8,900	1,100	498,558
2530 WAREHOUSING/DISTRIBUTING	518,798	164,453	5,000	6,400	5,200	4,600	40,500	744,951
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	16,157	-	16,157
2540 PRINT/PUBLISH/DUPLICATE	152,559	49,042	5,000	98,000	-	55,000	(361,073)	(1,472)
2600 MAINTENANCE & OPERATIONS	9,515,921	3,204,185	12,145	1,963,523	14,880	5,648,813	(5,427,038)	14,932,429
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	702,814	194,107	1,800	-	1,800	2,100	300	902,921
2620 ENVIRONMENTAL SERVICES	405,873	122,991	8,000	209,600	3,894	3,900	9,400	763,658
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	2,000
2660 SECURITY SERVICES	966,786	343,161	2,000	-	-	8,000	5,000	1,324,947
2690 OTHER OPERATIONS	142,537	58,554	-	-	-	-	(223,109)	(22,018)
2800 CENTRAL SUPPORT SERVICES	5,000	82	212,927	-	20,000	95,885	-	333,894
2801 CENTRAL SUPPORT SERVICES	983,656	257,418	-	-	-	-	-	1,241,074
2811 PLANNING SERVICES	137,991	40,768	189,500	600	16,797	40,955	3,755	430,366
2814 RESEARCH/EVALUATION SERVICES	121,640	34,533	7,500	-	4,250	10,250	3,500	181,673
2820 COMMUNICATION SERVICES	190,233	55,024	14,000	-	9,230	7,551	11,800	287,838
2830 HUMAN RESOURCES	1,305,718	371,031	62,368	3,500	18,760	36,160	32,193	1,829,730
2832 RECRUITMENT/PLACEMENT SERVICE	104,476	28,959	55,000	-	-	98,000	15,000	301,435
2834 INSVC TRAINING NON-CERT	-	-	14,000	-	1,604	-	-	15,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	9,000	-	350	300	200	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	625	-	-	-	-	-	3,711
2840 INFORMATION SYSTEMS SERVICES	-	-	-	-	-	-	(1,818,394)	(1,818,394)
2841 SUPERVISING INFO SYS SERVICES	328,162	95,854	150,290	5,500	49,541	20,500	60,500	710,347
2843 PROGRAMMING SERVICES	1,226,512	342,291	70,000	1,431,996	24,525	7,200	3,050	3,105,574
2844 OPERATIONS SERVICES	257,900	75,628	316,300	163,363	71,250	41,250	50,050	975,741
2845 TELECOMMUNICATIONS	85,368	24,488	2,500	153,813	180,000	-	15,109	461,278
2849 OTHER INFORMATION SERVICES	831,108	254,105	5,000	-	28,000	26,000	5,000	1,149,213
2850 RISK MANAGEMENT SERVICES	-	-	-	-	170,000	-	-	170,000
2890 OTHER SUPPORT SERVICES CENTRAL	103,760	27,614	2,231	-	1,200	1,000	13,000	148,805
8916 JITSUYGO HIGH SCH PROGRAM	1,080	219	-	-	12,346	800	400	14,845
PROJECT TOTAL	152,697,290	45,254,858	4,653,861	4,701,114	1,266,933	12,792,496	(7,191,564)	\$ 214,174,988



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2016-17 REVISED BUDGET
0013 K-3 ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	\$ 300
PROJECT TOTAL	-	-	-	-	-	300	-	\$ 300
0017 ELEMENTARY ENGLISH LANGUAGE DEVELOPMENT								
0010 GEN ELEMENTARY ED	2,207,536	639,794	-	-	-	-	-	\$ 2,847,330
0060 INTEGRATED EDUCATION	37,904	10,976	-	-	-	-	-	48,880
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	-	12,175	-	12,175
PROJECT TOTAL	2,245,440	650,770	-	-	-	12,175	-	\$ 2,908,385
0021 CHOICE								
0020 GEN MIDDLE EDUCATION	379,028	109,753	-	-	-	600	-	\$ 489,381
PROJECT TOTAL	379,028	109,753	-	-	-	600	-	\$ 489,381
0027 MIDDLE LEVEL ENGLISH LANGUAGE DEVELOPMENT								
0020 GEN MIDDLE EDUCATION	404,666	117,187	-	-	-	-	-	\$ 521,853
PROJECT TOTAL	404,666	117,187	-	-	-	-	-	\$ 521,853
0031 DROPOUT PREVENTION								
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	699,345	200,075	453,725	-	-	15,500	-	1,368,645
2112 ATTENDANCE SERVICES	147,739	45,944	-	-	-	-	-	193,683
2113 SOCIAL WORK SERVICES	153,155	59,585	-	-	-	-	-	212,740
PROJECT TOTAL	1,000,239	305,604	471,725	-	-	15,500	-	\$ 1,793,068
0032 PASSAGES								
0030 GEN HIGH SCHOOL ED	124,451	38,400	-	-	-	-	-	\$ 162,851
PROJECT TOTAL	124,451	38,400	-	-	-	-	-	\$ 162,851
0034 CONNECTIONS								
0030 GEN HIGH SCHOOL ED	227,424	65,856	-	-	-	1,905	-	\$ 295,185
PROJECT TOTAL	227,424	65,856	-	-	-	1,905	-	\$ 295,185
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 ENGLISH LANGUAGE DEVELOPMENT								
0030 GEN HIGH SCHOOL ED	415,000	120,220	-	-	-	-	-	\$ 535,220
PROJECT TOTAL	415,000	120,220	-	-	-	-	-	\$ 535,220
0037 EXPELLED STUDENT SERVICES								
0030 GEN HIGH SCHOOL ED	-	-	-	-	2,800	1,200	-	\$ 4,000
PROJECT TOTAL	-	-	-	-	2,800	1,200	-	\$ 4,000
0038 HIGH SCHOOL OPTIONS								
0030 GEN HIGH SCHOOL EDUCATION	5,000	1,013	20,000	-	4,897	-	-	\$ 30,910
PROJECT TOTAL	5,000	1,013	20,000	-	4,897	-	-	\$ 30,910
0039 ADVANCED PLACEMENT								
0020 GEN MIDDLE EDUCATION	45,484	13,170	-	-	-	-	-	\$ 58,654
0030 GEN HIGH SCHOOL EDUCATION	45,484	13,170	-	-	-	-	-	58,654
PROJECT TOTAL	90,968	26,340	-	-	-	-	-	\$ 117,308
0040 AVID								
0020 GEN MIDDLE EDUCATION	1,750	355	20,000	-	28,168	95	12,800	\$ 63,168
0030 GEN HIGH SCHOOL EDUCATION	37,537	10,242	-	-	-	-	-	47,779
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	6,000
PROJECT TOTAL	39,287	10,597	26,000	-	28,168	95	12,800	\$ 116,947
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	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 REVISED 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
0069 INTERDISCIPLINARY ED								
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	130	\$ 130
PROJECT TOTAL	-	-	-	-	-	-	130	\$ 130
0071 TALENTED & GIFTED (SRA)								
0070 TALENTED AND GIFTED	3,824	625	300	-	-	8,732	-	\$ 13,481
0550 SPEECH	-	-	-	-	-	1,255	-	1,255
PROJECT TOTAL	3,824	625	300	-	-	9,987	-	\$ 14,736
0072 TALENTED AND GIFTED								
0070 TALENTED AND GIFTED	278,973	134,194	-	-	-	602	-	\$ 413,769
1090 OTHER INDUST ARTS/TECH	82,107	23,226	20,000	-	-	-	-	125,333
PROJECT TOTAL	361,080	157,420	20,000	-	-	602	-	\$ 539,102
0073 TAG - DISTRICT PROGRAMS								
0070 TALENTED AND GIFTED	277,504	79,293	-	-	158,394	10,000	-	\$ 525,191
2200 SUPPORT SERVICES - INSTRUCTIONAL	3,000	50	-	-	-	-	-	3,050
2237 ADMIN TAG PROGRAMS	26,527	9,014	-	-	-	-	-	35,541
PROJECT TOTAL	307,031	88,357	-	-	158,394	10,000	-	\$ 563,782
0089 SUMMER ONLINE								
0020 GEN MIDDLE EDUCATION	-	-	-	-	6,000	-	-	\$ 6,000
0030 GEN HIGH SCHOOL EDUCATION	115,628	24,711	-	-	55,000	-	-	195,339
2190 INSTRUCTIONAL SUPPORT SERVICES	22,414	6,189	-	-	-	-	-	28,603
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	1,000	300	1,300
PROJECT TOTAL	138,042	30,900	-	-	61,000	1,000	300	\$ 231,242
0095 PARTNERS IN EDUCATION								
2200 INSTRUCTIONAL STAFF SPRT	101,571	49,171	1,000	-	4,700	3,300	2,000	\$ 161,742
PROJECT TOTAL	101,571	49,171	1,000	-	4,700	3,300	2,000	\$ 161,742
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	90,502	24,569	-	-	2,860	6,690	450	\$ 125,071
PROJECT TOTAL	90,502	24,569	-	-	2,860	6,690	450	\$ 125,071
0660 ENGLISH AS 2ND LANGUAGE								
0010 GEN ELEMENTARY ED	2,607,973	754,822	-	-	-	7,790	-	\$ 3,370,585
0020 GEN MIDDLE EDUCATION	1,062,538	307,755	-	-	-	7,493	163	1,377,949
0030 GEN HIGH SCHOOL EDUCATION	813,692	235,721	-	-	-	10,323	-	1,059,736
0090 OTHER GEN EDUCATION	316,154	6,006	692	-	-	3,763	865	327,480
2214 EVALUATION INSTRUCT SVCS	25,706	8,506	-	-	-	-	-	34,212
PROJECT TOTAL	4,826,063	1,312,810	692	-	-	29,369	1,028	\$ 6,169,962
2001 IB PROGRAM								
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	146,559	41,519	-	-	6,000	6,000	20,000	220,078
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	700
PROJECT TOTAL	146,559	41,519	3,700	-	29,500	7,000	33,600	\$ 261,878
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	105,655	27,837	794	-	-	14,871	-	\$ 149,157
PROJECT TOTAL	105,655	27,837	794	-	-	14,871	-	\$ 149,157



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700/0800's PROPERTY & OTHER USES	2016-17 REVISED BUDGET
2191 ADA/504 SERVICES								
2100 SUPPORT SERVICES-STUDENT	67,268	18,901	32,000	-	-	-	5,000	\$ 123,169
PROJECT TOTAL	67,268	18,901	32,000	-	-	-	5,000	\$ 123,169
2204 RECRUITMENT								
2832 RECRUITMENT/PLACEMENT	44,522	15,615	-	-	2,780	-	-	\$ 62,917
PROJECT TOTAL	44,522	15,615	-	-	2,780	-	-	\$ 62,917
2205 INDUCTION								
2200 INSTRUCTIONAL STAFF SPRT	92,490	24,086	-	-	11,087	3,402	4,000	\$ 135,065
PROJECT TOTAL	92,490	24,086	-	-	11,087	3,402	4,000	\$ 135,065
2207 TECHNOLOGY SPECIALISTS								
2220 MEDIA SUPPORT SERVICES	673,204	222,111	-	-	-	-	-	\$ 895,315
PROJECT TOTAL	673,204	222,111	-	-	-	-	-	\$ 895,315
2215 CULTURAL DIVERSITY								
2200 INSTRUCTIONAL STAFF SPRT	6,700	1,357	26,228	-	3,742	33,063	6,000	\$ 77,090
PROJECT TOTAL	6,700	1,357	26,228	-	3,742	33,063	6,000	\$ 77,090
2216 FIRST AID TRAINING								
2200 INSTRUCTIONAL STAFF SPRT	4,519	916	-	-	-	2,500	8,000	\$ 15,935
PROJECT TOTAL	4,519	916	-	-	-	2,500	8,000	\$ 15,935
2218 CURRICULUM DEVELOPMENT COUNCIL								
2212 CURRICULUM DEVELOPMENT	4,920	1,399	-	-	-	-	-	\$ 6,319
PROJECT TOTAL	4,920	1,399	-	-	-	-	-	\$ 6,319
2236 SUPERVISION-LIT/LANG								
2200 INSTRUCTIONAL STAFF SPRT	658,856	190,985	-	2,681	9,729	75,582	765	\$ 938,598
2212 CURRICULUM DEVELOPMENT	3,087	625	1,411	-	742	-	-	\$ 5,865
2214 EVALUATION INSTRUCT SVCS	1,000	202	4,000	-	-	3,614	-	\$ 8,816
PROJECT TOTAL	662,943	191,812	5,411	2,681	10,471	79,196	765	\$ 953,279
2391 ELEM EDUCATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	122,070	33,134	-	1,300	18,455	5,081	3,150	\$ 183,190
PROJECT TOTAL	122,070	33,134	-	1,300	18,455	5,081	3,150	\$ 183,190
2393 SECONDARY ED SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	182,504	47,703	2,000	1,700	18,500	7,340	7,147	\$ 266,894
PROJECT TOTAL	182,504	47,703	2,000	1,700	18,500	7,340	7,147	\$ 266,894
2395 BVSD FOUNDATION SUPPORT								
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	45,000	-	\$ 45,000
PROJECT TOTAL	-	-	-	-	-	45,000	-	\$ 45,000
2491 SCHOOL LEVEL SUPPORT								
2400 SCHOOL ADMIN SUPPORT SVC	13,852	2,807	22,000	-	15,035	11,000	2,000	\$ 66,694
PROJECT TOTAL	13,852	2,807	22,000	-	15,035	11,000	2,000	\$ 66,694
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	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 REVISED BUDGET
2621 HAZARDOUS ENVIRONMENT SERVICES								
2620 ENVIRONMENTAL SERVICES	125,496	38,614	-	-	1,000	-	-	\$ 165,110
PROJECT TOTAL	125,496	38,614	-	-	1,000	-	-	\$ 165,110
2834 SUBSTITUTE OFFICE								
2830 HUMAN RESOURCES	60,117	18,773	-	-	-	-	-	\$ 78,890
PROJECT TOTAL	60,117	18,773	-	-	-	-	-	\$ 78,890
3120 STATE VOCATIONAL ED								
0030 GEN HIGH SCHOOL EDUCATION	1,170,156	342,880	-	6,740	-	26,576	-	\$ 1,546,352
0033 TEEN PARENTING PROGRAM	332,777	126,248	11,836	-	1,200	7,123	500	479,684
0090 OTHER GEN ED	-	-	-	-	-	-	20,000	20,000
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	1,560	-	-	-	13,643	250	23,153
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	23,378	-	-	-	5,000	322	111,548
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	15,720	-	-	-	-	-	67,273
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	318	5,318
2410 PRINCIPAL'S OFFICE	216,014	69,374	-	8,205	-	10,000	526	304,119
PROJECT TOTAL	1,943,713	602,500	13,836	14,945	2,100	141,047	24,814	\$ 2,742,955
3130 STATE ECEA SPECIAL ED								
0092 ESY EXTENDED SCHOOL YEAR	120,652	24,438	4,325	-	800	4,045	-	\$ 154,260
0093 HOMEBOUND/HOSPITAL	23,879	4,837	-	-	-	-	-	28,716
1700 SPECIAL EDUCATION	15,448,514	4,962,432	11,808	11,039	602,726	59,060	84,904	21,180,483
1710 PHYS DISABILITY	1,014,746	294,231	-	-	-	-	-	1,308,977
1720 VISUAL DISABILITY	121,692	35,203	-	-	-	-	-	156,895
1730 HEARING DISABILITY	573,289	183,153	-	-	-	306	-	756,748
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	917,344	-	-	-	-	-	4,169,200
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	889
1791 PRESCH DISABILITY CHILD	1,332,892	461,261	173	-	246,809	-	-	2,041,135
2113 SOCIAL WORK SERVICES	1,097,748	302,308	-	-	-	-	-	1,400,056
2123 COUNSELING SERVICES	725,194	206,255	-	-	-	-	-	931,449
2140 PSYCHOLOGICAL SERVICES	1,671,160	463,445	-	-	-	-	-	2,134,605
2153 AUDIOLOGY SERVICES	99,993	26,851	-	-	-	-	-	126,844
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL ED	231,124	73,860	-	-	-	-	70,675	375,659
PROJECT TOTAL	25,712,739	7,955,618	46,456	11,039	852,910	70,220	155,579	\$ 34,804,561
3150 STATE TALENTED & GIFTED								
0070 TALENTED AND GIFTED	103,208	29,870	-	-	-	-	-	\$ 133,078
1900 STUDENT ACTIVITIES	11,416	2,313	-	-	1,250	4,350	1,100	20,429
2237 ADMIN TAG PROGRAMS	139,734	38,167	9,000	-	4,882	93,033	1,500	286,316
PROJECT TOTAL	254,358	70,350	9,000	-	6,132	97,383	2,600	\$ 439,823
3206 READ ACT								
0090 OTHER GEN ED	-	-	202,660	-	-	-	-	\$ 202,660
2200 INSTRUCTIONAL STAFF SUPPORT	-	-	446,193	-	-	-	-	446,193
PROJECT TOTAL	-	-	648,853	-	-	-	-	\$ 648,853
9003 MEDICAID								
2139 OTHER HLTH SVCS-MEDICAID	725,265	216,764	19,000	3,250	20,000	60,500	154,000	1,198,779
PROJECT TOTAL	725,265	216,764	19,000	3,250	20,000	60,500	154,000	\$ 1,198,779
GRAND TOTAL	194,631,301	57,971,930	6,183,157	4,743,629	2,521,464	13,466,816	(6,768,201)	\$ 272,750,096



Authorized Positions

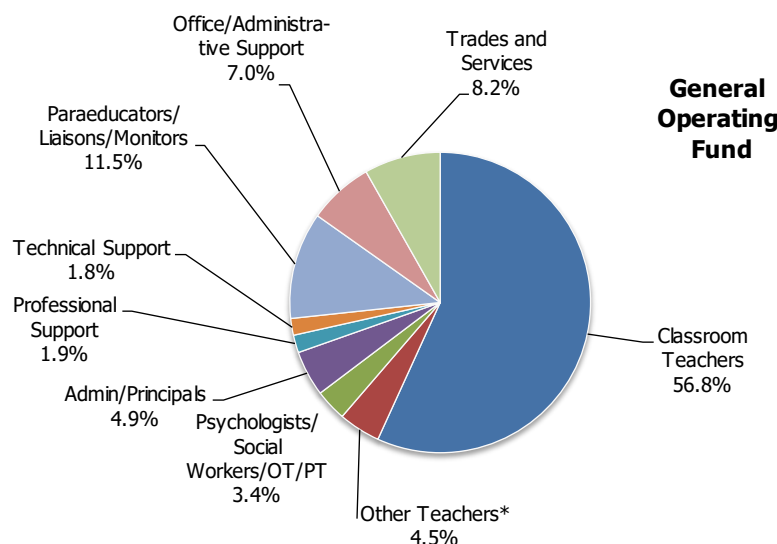
	2012-13	2013-14	2014-15	2015-16	2016-17
Classroom Teachers	1,575.613	1,555.763	1,543.459	1,549.082	1,550.927
Other Teachers*	100.382	103.084	105.284	111.884	123.034
Psychologists/ Social Workers/OT/PT	89.838	85.461	85.061	100.118	94.018
Admin/Principals	109.515	118.349	124.382	131.332	133.382
Professional Support	45.200	49.371	52.671	50.646	50.855
Technical Support	51.712	53.212	51.212	52.212	50.012
Paraeducators/ Liaisons/Monitors	292.058	301.924	303.005	309.458	312.577
Office/Administrative Support	193.386	191.249	189.711	192.960	191.203
Trades and Services	215.475	217.075	216.075	216.575	223.325
TOTAL FTE:	2,673.179	2,675.488	2,670.860	2,714.267	2,729.333

* Other Teachers- Temporary Assignments, Teacher Librarians & 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	29,702.3	29,672.2
STUDENT FTE (Less Charters)	26,250.7	26,660.0	27,135.7	27,411.0	27,388.0
CHARTER STUDENT FTE	2,285.6	2,292.7	2,262.6	2,291.3	2,284.2

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



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



Location Budget by Object

	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2016-17 REVISED BUDGET
LOCATION									
ELEMENTARY SCHOOLS									
101 CURR DEPT - ELEM LEVEL	7.847	592,657	171,798	-	-	-	1,049,100	-	\$ 1,813,555
102 RESERVES - ELEM LEVEL	6.531	414,765	127,984	163,000	-	23,500	11,000	13,600	753,849
103 IT - ELEM LEVEL	5.000	257,041	85,047	-	-	-	-	-	342,088
119 BEAR CREEK ELEMENTARY	30.980	2,104,810	633,658	-	35,188	1,340	73,738	39	2,848,773
120 BIRCH ELEMENTARY	34.611	2,234,608	685,215	-	26,514	1,553	85,816	1,275	3,034,981
124 COLUMBINE ELEMENTARY	47.307	3,160,374	957,223	1,000	114,070	3,240	107,870	4,200	4,347,977
127 CREST VIEW ELEMENTARY	43.353	2,946,429	887,133	-	42,184	1,260	66,828	75	3,943,909
130 DOUGLASS ELEMENTARY	31.640	2,158,918	649,198	-	27,721	840	59,396	-	2,896,073
131 SANCHEZ ELEMENTARY	41.614	2,742,981	835,547	-	30,165	2,900	76,487	1,400	3,689,480
132 EISENHOWER ELEMENTARY	34.458	2,259,627	689,263	100	36,147	1,230	86,092	440	3,072,899
134 EMERALD ELEMENTARY	36.306	2,377,652	724,621	-	27,806	1,442	86,406	6,659	3,224,586
136 FLATIRONS ELEMENTARY	21.416	1,427,359	432,903	-	25,156	1,044	49,443	264	1,936,169
138 FOOTHILL ELEMENTARY	43.496	2,838,993	866,990	350	44,358	2,060	86,461	2,500	3,841,712
141 GOLD HILL ELEMENTARY	3.597	241,454	73,005	-	6,527	84	12,668	33	333,771
144 HEATHERWOOD ELEMENTARY	31.826	2,070,929	633,174	1,000	44,076	990	73,170	2,328	2,825,667
147 JAMESTOWN ELEMENTARY	3.406	234,012	70,188	-	3,364	84	16,000	-	323,648
150 KOHL ELEMENTARY	36.265	2,386,447	726,965	-	29,453	1,240	61,253	2,300	3,207,658
153 LAFAYETTE ELEMENTARY	46.575	3,103,779	941,137	-	20,011	1,456	73,294	700	4,140,377
154 RYAN ELEMENTARY	37.432	2,429,049	744,394	-	27,212	2,072	64,067	600	3,267,394
156 FIRESIDE ELEMENTARY	33.413	2,256,166	679,719	-	61,501	1,040	91,043	500	3,089,969
157 LOUISVILLE ELEMENTARY	44.933	2,963,108	901,916	-	37,867	2,220	76,568	2,496	3,984,175
158 COAL CREEK ELEMENTARY	30.016	2,071,544	620,293	-	36,946	840	58,647	-	2,788,270
161 BC SIS	23.559	1,604,344	482,749	551	20,593	1,331	33,359	911	2,143,838
164 CREEKSIDE ELEMENTARY	29.959	1,939,361	594,228	-	45,502	1,040	71,139	500	2,651,770
166 MESA ELEMENTARY	23.085	1,546,617	468,165	552	33,824	1,587	55,876	3,012	2,109,633
169 NEDERLAND ELEMENTARY	25.371	1,620,966	498,913	-	14,505	1,190	86,550	750	2,222,874
180 PIONEER ELEMENTARY	44.239	3,007,329	904,218	1,394	31,387	1,640	110,329	3,304	4,059,601
185 SUPERIOR ELEMENTARY	30.842	2,087,807	628,664	2,139	34,636	1,090	95,935	2,847	2,853,118
190 UNIVERSITY HILL ELEM	40.550	2,699,298	818,099	1,269	31,464	1,066	91,274	426	3,642,896
192 HIGH PEAKS ELEMENTARY	22.418	1,528,244	459,617	178	19,829	940	65,443	1,770	2,076,021
193 COMMUNITY MONTESSORI	22.131	1,486,513	449,516	-	48,479	1,190	52,434	469	2,038,601
196 WHITTIER ELEMENTARY	37.312	2,539,126	764,012	-	26,861	990	51,979	115	3,383,083
LEVEL TOTAL	951.488	63,332,307	19,205,552	171,533	983,346	62,499	3,079,665	53,513	\$ 86,888,415
MIDDLE SCHOOLS									
201 CURR DEPT - MIDDLE LEVEL	12.693	961,817	278,541	-	-	-	216,100	-	\$ 1,456,458
202 RESERVES - MIDDLE LEVEL	1.816	129,973	38,442	44,000	-	28,248	95	12,800	253,558
203 IT - MIDDLE LEVEL	4.000	208,072	68,530	-	-	-	-	-	276,602
225 BROOMFIELD HEIGHTS MIDDLE	46.895	3,200,284	962,665	151	51,854	2,881	105,383	5,160	4,328,378
230 MANHATTAN MIDDLE	44.148	3,045,121	913,057	-	66,769	5,241	124,460	4,525	4,159,173
240 CASEY MIDDLE	53.303	3,712,527	1,108,181	-	47,508	3,076	182,700	3,224	5,057,216
250 CENTENNIAL MIDDLE	46.992	3,353,922	992,947	-	63,123	3,085	139,635	4,025	4,556,737
252 ANGEVINE MIDDLE	62.524	4,320,521	1,294,581	-	65,229	3,520	168,556	8,200	5,860,607
254 LOUISVILLE MIDDLE	46.942	3,281,648	977,822	-	64,310	2,480	134,808	2,000	4,463,068
260 PLATT MIDDLE	47.750	3,248,461	977,856	300	59,264	2,180	132,032	1,500	4,421,593
270 SOUTHERN HILLS MIDDLE	41.015	2,779,659	838,187	525	59,760	2,831	139,988	2,393	3,823,343
LEVEL TOTAL	408.078	28,242,005	8,450,809	44,976	477,817	53,542	1,343,757	43,827	\$ 38,656,733



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2016-17 REVISED BUDGET
SENIOR HIGH SCHOOLS									
301 CURR DEPT - SENIOR LEVEL	8.320	629,611	182,406	-	-	-	234,800	-	\$ 1,046,817
302 RESERVES - SENIOR LEVEL	2.227	174,948	50,173	494,425	-	280,705	23,500	20,400	1,044,151
303 IT-HIGH SCHOOL LEVEL	4.000	208,091	68,534	-	-	-	-	-	276,625
310 BOULDER HIGH	134.988	9,463,999	2,815,363	-	146,230	9,700	376,356	23,100	12,834,748
315 BROOMFIELD HIGH	107.113	7,350,999	2,206,818	-	85,021	8,168	329,568	29,908	10,010,482
320 CENTAURUS HIGH	94.093	6,618,364	1,963,009	-	93,728	12,611	293,370	15,330	8,996,412
330 FAIRVIEW HIGH	141.142	9,714,393	2,913,942	-	150,619	10,789	422,867	15,960	13,228,570
350 NEW VISTA HIGH	25.750	1,921,738	561,680	1,841	51,611	5,620	95,748	6,581	2,644,819
360 MONARCH HIGH	110.649	7,824,351	2,323,196	1,241	49,795	8,419	333,170	29,515	10,569,687
LEVEL TOTAL	628.282	43,906,494	13,085,121	497,507	577,004	336,012	2,109,379	140,794	\$ 60,652,311
VOCATIONAL/TECHNICAL SCHOOLS									
440 ARAPAHOE RIDGE HIGH	20.619	1,571,206	457,955	200	7,737	3,815	63,901	939	\$ 2,105,753
461 BOULDER UNIVERSAL	8.701	645,333	188,714	-	-	-	-	-	834,047
490 TECHNICAL ED CENTER	30.902	1,873,354	587,908	13,836	43,470	2,100	304,441	4,814	2,829,923
LEVEL TOTAL	60.222	4,089,893	1,234,577	14,036	51,207	5,915	368,342	5,753	\$ 5,769,723
COMBINATION SCHOOLS									
502 MONARCH K-8	66.362	4,518,418	1,360,429	-	110,127	2,321	182,754	3,400	\$ 6,177,449
503 NEDERLAND MIDDLE/SENIOR	37.546	2,534,979	765,497	-	31,862	8,757	151,200	1,330	3,493,625
504 NEDERLAND MIDDLE/SENIOR	0.000	11,285	2,285	-	-	-	-	-	13,570
505 ASPEN CREEK K-8	74.246	4,867,745	1,486,099	600	55,453	2,856	165,189	6,261	6,584,203
506 EL DORADO K-8	65.780	4,648,386	1,382,834	-	63,674	3,220	152,145	400	6,250,659
507 HALCYON	4.412	322,955	94,517	-	18,312	110	18,377	-	454,271
509 MEADOWLARK K-8	0.500	62,612	16,580	-	-	-	-	-	79,192
508 BOULDER EXPLORE	0.000	-	-	-	-	-	141,073	-	141,073
590 SUMMER SCHOOL	0.500	103,605	24,885	6,000	-	-	1,000	1,000	136,490
595 ALTERNATIVE LEARNING OPTIONS	2.100	317,741	79,743	2,520	-	100,430	1,000	300	501,734
LEVEL TOTAL	251.446	17,387,726	5,212,869	9,120	279,428	117,694	812,738	12,691	\$ 23,832,266
CHARTER SCHOOLS									
925 SUMMIT CHARTER	1.750	68,929	25,504	-	17,371	-	50,000	-	\$ 161,804
932 BOULDER PREP CHARTER	1.000	76,058	22,002	-	-	-	-	-	98,060
952 HORIZONS K-8 CHARTER	0.000	-	-	-	32,902	-	40,000	-	72,902
954 JUSTICE HIGH CHARTER	1.000	76,058	22,002	-	-	-	-	-	98,060
LEVEL TOTAL	3.750	221,045	69,508	-	50,273	-	90,000	-	\$ 430,826
CENTRALIZED SERVICES									
602 SUPERINTENDENT'S OFFICE									
0090 OTHER GEN EDUCATION	0.000	3,800	770	-	-	-	-	-	\$ 4,570
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	45,000	-	45,000
2321 SUPERINTENDENT	2.800	404,294	97,802	45,065	1,600	82,452	22,048	63,000	716,261
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	100,000
2811 PLANNING SERVICES	0.000	-	-	125,000	-	-	-	-	125,000
LOCATION TOTAL	2.800	408,094	98,572	270,065	1,600	82,452	67,048	63,000	\$ 990,831
604 LEGAL COUNSEL OFFICE									
2100 SUPPORT SERVICES-STUDENTS	0.800	67,268	18,901	32,000	-	-	-	5,000	\$ 123,169
2304 ADMIN GEN SUPPORT SVCS	0.800	140,031	33,641	-	-	-	-	-	173,672
2315 LEGAL SERVICES	1.000	65,459	20,455	54,977	-	2,500	3,650	500	147,541
LOCATION TOTAL	2.600	272,758	72,997	86,977	-	2,500	3,650	5,500	\$ 444,382



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY& OTHER USES	2016-17 REVISED BUDGET
605 CURRICULUM, ASSESSMENT & INSTRUCTION									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	\$ 14,737
2210 IMPROVEMENT INSTRUC SVCS	0.000	4,516	914	-	-	2,610	-	-	8,040
2211 ADMIN LEARNING SERVICES	0.000	1,800	365	-	6,250	2,000	11,000	10,000	31,415
2212 CURRICULUM DEVELOPMENT	1.000	63,165	19,391	-	-	-	1,500	-	84,056
2213 STAFF DEVELOPMENT	0.000	16,608	3,364	3,473	-	1,000	2,214	3,773	30,432
2219 LEARNING MATERIALS CENTER	1.000	50,354	16,795	-	-	-	-	-	67,149
2304 ADMIN GEN SUPPORT SVCS	2.000	247,634	64,552	-	-	-	-	-	312,186
LOCATION TOTAL	4.000	384,077	105,381	3,473	6,250	5,610	29,451	13,773	\$ 548,015
606 BUSINESS SERVICES DIVISION									
2114 STUDENT ACCOUNTING SERVICES	6.000	440,088	129,924	17,008	1,220	1,500	3,500	750	\$ 593,990
2390 OTHER SUPPORT SERVICES	0.000	-	-	-	-	3,200	1,500	900	5,600
2501 BUSINESS SUPPORT SERVICES	2.000	262,926	67,651	-	-	-	-	-	330,577
2511 SUPERVISING BUSINESS SERVICES	2.000	227,024	60,378	-	-	-	-	-	287,402
LOCATION TOTAL	10.000	930,038	257,953	17,008	1,220	4,700	5,000	1,650	\$ 1,217,569
607 STRATEGIC INITIATIVES									
2801 CENTRAL SUPPORT SERVICES	2.000	231,529	61,291	-	-	-	-	-	\$ 292,820
2811 PLANNING SERVICES	0.800	90,502	25,469	5,000	600	16,260	43,490	4,150	185,471
2843 PROGRAMMING SERVICES	0.500	38,658	11,129	-	-	16,300	-	-	66,087
LOCATION TOTAL	3.300	360,689	97,889	5,000	600	32,560	43,490	4,150	\$ 544,378
608 PLANNING & ASSESSMENT									
2214 EVALUATION INSTRUC SVCS	5.000	460,440	128,649	1,250	-	-	-	-	\$ 590,339
2814 RESEARCH/EVALUATION SVCS	1.500	121,640	34,533	7,500	-	4,250	10,250	3,500	181,673
LOCATION TOTAL	6.500	582,080	163,182	8,750	-	4,250	10,250	3,500	\$ 772,012
609 VOCATIONAL ED ADMIN									
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	2,025	-	-	-	26,576	-	\$ 38,601
LOCATION TOTAL	0.000	10,000	2,025	-	-	-	26,576	-	\$ 38,601
610 PRESCHOOL ADMINISTRATION									
2200 INSTRUCTIONAL STAFF SPRT	0.471	22,881	7,742	-	-	-	-	-	\$ 30,623
2231 ADMIN SPED SPECIAL EDUC	0.333	40,852	10,872	-	-	-	-	-	51,724
LOCATION TOTAL	0.804	63,733	18,614	-	-	-	-	-	\$ 82,347
611 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	24,438	4,325	-	800	4,045	-	\$ 154,260
0093 HOMEBOUND/HOSPITAL	0.000	44,599	9,033	-	-	-	-	-	53,632
1700 SPECIAL EDUCATION	27.640	1,377,316	470,987	11,808	9,585	602,516	38,560	32,994	2,543,766
1710 PHYS DISABILITY	13.370	1,014,746	294,231	-	-	-	-	-	1,308,977
1720 VISUAL DISABILITY	1.600	121,692	35,203	-	-	-	-	-	156,895
1730 HEARING DISABILITY	9.700	573,289	183,153	-	-	-	-	-	756,442
1770 SPEECH/LANGUAGE DISABILITY	39.212	3,251,856	917,344	-	-	-	-	-	4,169,200
1791 PRESCH DISABILITY CHILD	7.103	272,656	105,521	173	-	246,809	-	-	625,159
2113 SOCIAL WORK SERVICES	12.120	1,097,748	302,308	-	-	-	-	-	1,400,056
2123 COUNSELING SERVICES	9.000	725,194	206,255	-	-	-	-	-	931,449
2140 PSYCHOLOGICAL SERVICES	18.941	1,671,160	463,445	-	-	-	-	-	2,134,605
2153 AUDIOLOGY SERVICES	1.000	99,993	26,851	-	-	-	-	-	126,844
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	36,185
2231 ADMIN SPED SPECIAL EDUC	8.100	719,953	204,060	-	-	-	-	675	924,688
LOCATION TOTAL	147.786	11,090,854	3,242,829	46,456	9,585	852,700	46,065	33,669	\$ 15,322,158
613 STUDENT SUCCESS									
2200 INSTRUCTIONAL STAFF SPRT	2.750	234,656	67,770	-	-	1,811	2,595	-	\$ 306,832
2237 ADMIN TAG PROGRAMS	0.250	27,344	7,487	-	-	-	-	-	34,831
LOCATION TOTAL	3.000	262,000	75,257	-	-	1,811	2,595	-	\$ 341,663
614 INSTITUTIONAL EQUITY									
1900 STUDENT ACTIVITIES	0.000	11,416	2,313	-	-	1,250	4,350	1,100	\$ 20,429
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,700	1,357	14,128	-	3,742	31,563	6,000	63,490
2237 ADMIN -TAG PROGRAMS	1.752	138,917	39,694	9,000	-	4,882	93,033	1,500	287,026
LOCATION TOTAL	1.752	157,033	43,364	23,128	-	9,874	128,946	8,600	\$ 370,945



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's PROF/TECH SERVICES	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY& OTHER USES	2016-17 REVISED 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	842	692	-	-	3,763	865	10,316
2200 INSTRUCTIONAL STAFF SPRT	5.000	401,319	115,473	-	2,681	7,918	971	765	529,127
2212 CURRICULUM DEVELOPMENT	0.000	3,087	625	1,411	-	742	-	-	5,865
2214 EVALUATION INSTRUCT SVCS	0.500	26,706	8,708	4,000	-	-	3,614	-	43,028
LOCATION TOTAL	5.500	435,266	125,648	6,103	2,681	8,660	29,956	1,630	\$ 609,944
617 ELEMENTARY ED ADMIN									
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	9,112	1,845	24,000	-	-	-	-	34,957
2113 SOCIAL WORK SERVICES	1.000	38,394	14,938	-	-	-	-	-	53,332
2300 ADMIN GEN SUPPORT SVCS	1.000	122,070	33,134	-	1,300	18,455	5,081	3,150	183,190
2304 ADMIN GEN SUPPORT SVCS	1.750	222,789	57,871	-	-	-	-	-	280,660
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	1,950	-	-	11,035	6,000	1,000	29,608
2410 PRINCIPAL'S OFFICE	0.500	46,979	13,414	-	-	-	-	-	60,393
LOCATION TOTAL	4.250	448,967	123,152	24,000	1,300	29,490	21,081	4,150	\$ 652,140
618 MIDDLE LEVEL ED ADMIN									
2304 ADMIN GEN SUPPORT SVCS	1.000	117,912	31,080	-	-	-	-	-	\$ 148,992
LOCATION TOTAL	1.000	117,912	31,080	-	-	-	-	-	\$ 148,992
619 SECONDARY ED ADMIN									
0090 OTHER GEN EDUCATION	0.000	7,000	1,418	-	-	-	-	-	\$ 8,418
2300 ADMIN GEN SUPPORT SVCS	1.300	182,504	47,703	10,000	2,700	37,500	16,840	19,647	316,894
2304 ADMIN GEN SUPPORT SVCS	1.000	117,912	31,080	-	-	-	-	-	148,992
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	4,229	857	22,000	-	4,000	5,000	1,000	37,086
LOCATION TOTAL	2.300	311,645	81,058	32,000	2,700	41,500	21,840	20,647	\$ 511,390
625 BOULDER UNIVERSAL ADMIN									
2190 OTHER SUPPORT SERVICES - STUDENT	1.000	74,519	21,691	-	-	-	-	-	\$ 96,210
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	0.600	48,288	14,099	-	-	-	-	-	62,387
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	35,790	-	-	2,690	3,370	1,640	\$ 166,297



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY & OTHER USES	2016-17 REVISED 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	9,023	-	-	-	-	-	40,543
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	61,735	-	-	-	-	61,735
2834 INSVC TRAINING NON-CERT	0.000	-	-	14,000	-	1,604	-	-	15,604
LOCATION TOTAL	0.400	31,520	9,023	152,785	1,200	16,104	3,571	25,134	\$ 239,337
631 ART									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	61,337	16,322	-	-	-	-	-	77,659
2211 ADMIN LEARNING SERVICES	0.000	1,990	403	-	-	-	-	-	2,393
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	1,030	-	-	600	200	-	6,914
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	68,411	17,755	-	-	11,600	8,110	1,000	\$ 106,876
632 MUSIC									
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	61,337	16,322	-	-	-	-	-	77,659
2211 ADMIN LEARNING SERVICES	0.000	1,990	403	-	-	-	-	-	2,393
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	1,029	-	-	-	-	-	6,112
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	68,410	17,754	-	-	11,000	7,910	1,000	\$ 106,074
633 HEALTH/PHYSICAL EDUCATION									
2211 ADMIN LEARNING SERVICES	0.000	1,990	403	-	-	-	-	-	\$ 2,393
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	1,000
LOCATION TOTAL	0.000	1,990	403	-	-	-	1,000	-	\$ 3,393
634 ENGLISH LANGUAGE DEVELOPMENT									
2210 IMPROVEMENT INSTRUC SVCS	8.500	758,554	210,919	-	-	-	12,175	-	\$ 981,648
2211 ADMIN LEARNING SERVICES	1.000	48,685	16,458	-	-	-	-	-	65,143
2213 STAFF DEVELOPMENT	0.000	112,018	22,692	-	-	-	8,957	2,100	145,767
LOCATION TOTAL	9.500	919,257	250,069	-	-	-	21,132	2,100	\$ 1,192,558
635 DISTRICT-WIDE INSTRUCTION									
1808 COCURRICULAR ACTIVITIES	0.000	7,168	1,452	-	-	-	-	-	\$ 8,620
1900 STUDENT ACTIVITIES	0.000	8,119	1,643	-	-	-	-	-	9,762
2100 SUPPORT SERVICES-STUDENTS	2.000	222,171	59,396	-	-	-	14,871	-	296,438
2112 ATTENDANCE SERVICES	2.292	147,739	45,944	-	-	-	-	-	193,683
2122 COUNSELING SERVICES	0.250	15,774	4,844	4,000	-	15,179	48,994	1,400	90,191
2410 PRINCIPAL'S OFFICE	0.600	88,965	22,699	-	-	43,975	-	-	155,639
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	866
2811 PLANNING SERVICES	1.625	137,991	39,868	59,500	-	3,397	4,155	55	244,966
LOCATION TOTAL	6.767	627,927	175,846	63,500	866	62,551	68,020	1,455	\$ 1,000,165
636 MATHEMATICS									
2210 IMPROVEMENT INSTRUC SVCS	0.240	16,497	4,926	-	-	-	-	-	\$ 21,423
2211 ADMIN LEARNING SERVICES	0.000	1,990	403	-	-	-	-	-	2,393
2212 CURRICULUM DEVELOPMENT	1.000	120,662	32,237	-	-	-	2,500	-	155,399
2213 STAFF DEVELOPMENT	0.000	16,189	3,279	-	-	-	2,300	-	21,768
LOCATION TOTAL	1.240	155,338	40,845	-	-	-	4,800	-	\$ 200,983
637 SCIENCE									
2211 ADMIN LEARNING SERVICES	0.000	1,990	403	-	-	-	-	-	\$ 2,393
2212 CURRICULUM DEVELOPMENT	2.500	199,700	58,142	-	-	-	2,151	-	259,993
2213 STAFF DEVELOPMENT	0.000	16,711	3,385	-	-	-	2,436	2,500	25,032
LOCATION TOTAL	2.500	218,401	61,930	-	-	-	4,587	2,500	\$ 287,418



Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY& OTHER USES	2016-17 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
638 SOCIAL STUDIES									
2211 ADMIN LEARNING SERVICES	0.000	1,990	403	-	-	-	-	-	2,393
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	600
LOCATION TOTAL	0.000	1,990	403	-	-	600	4,500	-	\$ 7,493
639 WORLD LANGUAGES									
2211 ADMIN LEARNING SERVICES	0.000	1,990	403	-	-	-	-	-	\$ 2,393
2212 CURRICULUM DEVELOPMENT	0.000	1,525	309	-	-	-	1,000	-	2,834
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	2,106	4,212
LOCATION TOTAL	0.000	3,515	712	-	-	-	3,106	2,106	\$ 9,439
640 OPERATIONAL SERVICES									
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	40,000	\$ 40,000
2610 ADMIN MAINTENANCE & OPS	1.663	127,315	36,757	1,800	-	1,800	2,100	300	170,072
2801 CENTRAL SUPPORT SERVICES	1.000	129,321	33,391	-	-	-	-	-	162,712
2890 OTHER SUPPORT SERVICES - CENTRAL	1.000	103,760	27,614	2,231	-	1,200	1,000	13,000	148,805
LOCATION TOTAL	3.663	360,396	97,762	4,031	-	3,000	3,100	53,300	\$ 521,589
642 MAINTENANCE & OPERATIONS									
2600 MAINTENANCE & OPERATIONS	47.000	3,123,725	949,908	12,145	94,890	14,880	514,829	35,596	\$ 4,745,973
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	157,350	-	-	-	-	-	732,849
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	1,107,258	14,145	96,890	14,880	517,829	35,596	\$ 5,485,822
643 ENVIRONMENTAL SERVICES									
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	25,000	\$ 25,000
2620 ENVIRONMENTAL SERVICES	8.000	531,369	161,605	8,000	209,600	4,894	3,900	9,400	928,768
2660 SECURITY SERVICES	9.200	609,350	184,116	2,000	-	-	8,000	5,000	808,466
2690 OTHER OPERATIONS	4.500	142,537	58,554	-	-	-	-	(223,109)	(22,018)
LOCATION TOTAL	21.700	1,283,256	404,275	10,000	209,600	4,894	11,900	(183,709)	\$ 1,740,216
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	34,112	-	-	-	-	-	\$ 164,030
2820 COMMUNICATION SERVICES	2.500	190,233	55,024	14,000	-	9,230	7,551	11,800	287,838
LOCATION TOTAL	3.500	320,151	89,136	14,000	-	9,230	7,551	11,800	\$ 451,868
670 GRANTS ADMINISTRATION									
2323 GRANT PROCUREMENT	0.750	80,437	21,240	-	-	1,000	1,500	-	\$ 104,177
LOCATION TOTAL	0.750	80,437	21,240	-	-	1,000	1,500	-	\$ 104,177
686 PROFESSIONAL LEARNING									
2830 HUMAN RESOURCES	3.000	285,267	78,772	23,596	-	13,310	19,200	24,100	\$ 444,245
LOCATION TOTAL	3.000	285,267	78,772	23,596	-	13,310	19,200	24,100	\$ 444,245
687 HUMAN RESOURCES									
2200 INSTRUCTIONAL STAFF SUPPORT	1.690	194,061	73,257	1,000	-	20,787	6,702	6,000	\$ 301,807
2213 STAFF DEVELOPMENT	0.000	-	197,546	-	-	-	-	-	197,546
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,999	16,576	-	-	500	-	28,945
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	200	9,850
2830 HUMAN RESOURCES	12.940	1,080,568	311,032	38,772	3,500	5,450	16,960	8,093	1,464,375
2832 RECRUITMENT/PLACEMENT SVC	2.000	148,998	44,574	55,000	-	2,780	98,000	15,000	364,352
2801 CENTRAL SUPPORT SERVICES	2.000	243,510	63,718	-	-	-	-	-	307,228
LOCATION TOTAL	18.630	1,677,007	692,126	120,348	3,500	29,367	122,462	29,293	\$ 2,674,103



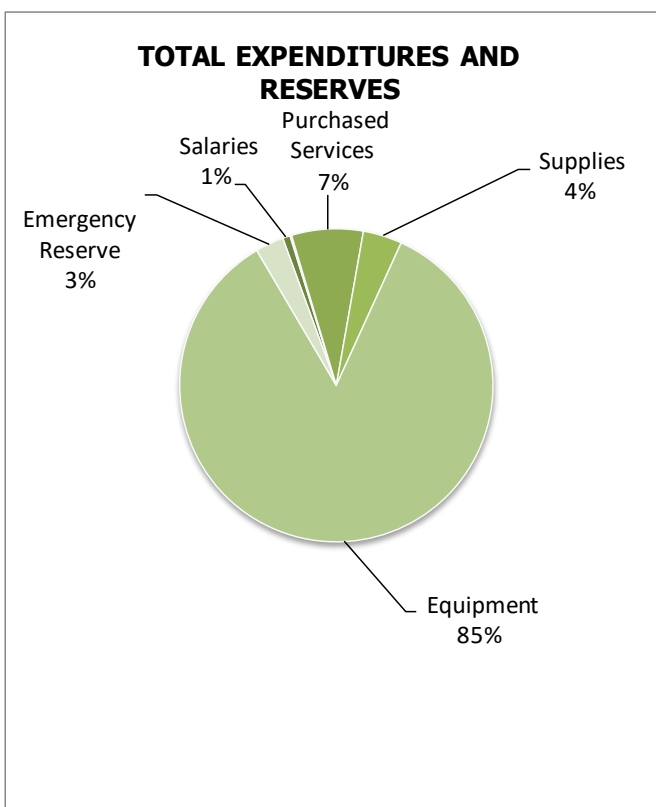
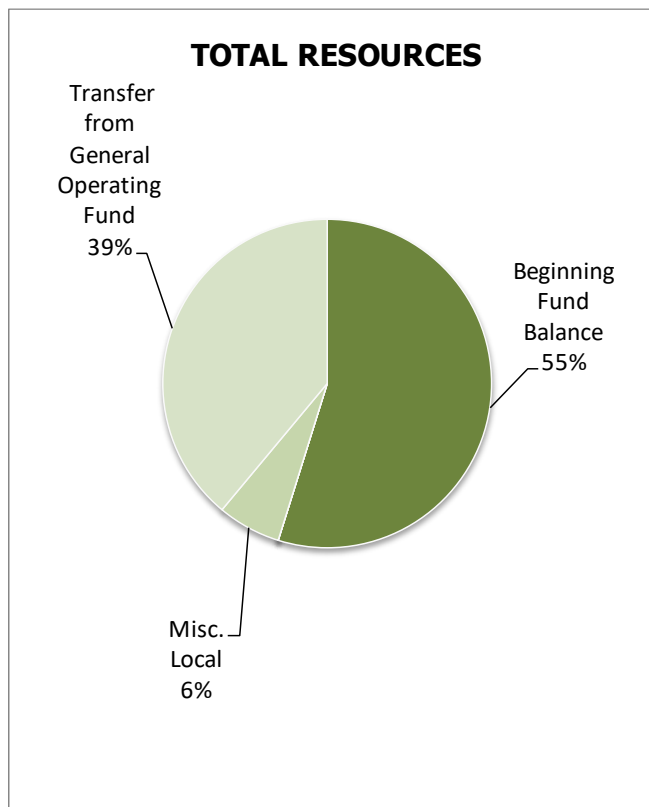
Location Budget by Object (continued)

LOCATION	FTE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY& OTHER USES	2016-17 REVISED BUDGET
CENTRALIZED SERVICES (continued)									
688 BUDGET SERVICES									
2139 OTHER HLTH SVCS-MEDICAID	0.250	14,967	4,681	-	-	-	-	-	\$ 19,648
2513 BUDGETING SERVICES	7.000	531,538	155,042	23,400	500	16,850	26,500	8,500	762,330
LOCATION TOTAL	7.250	546,505	159,723	23,400	500	16,850	26,500	8,500	\$ 781,978
689 INFORMATION TECHNOLOGY									
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	58,119	3,347	-	-	\$ 61,466
2225 INSTRUCTIONAL TECHNOLOGY	6.800	609,256	173,889	-	-	6,200	4,000	10,000	803,345
2801 CENTRAL SUPPORT SERVICES	2.000	249,378	64,906	-	-	-	-	-	314,284
2841 SUPERVISING INFO SYS SERVICES	4.000	328,162	95,854	150,290	5,500	49,541	20,500	60,500	710,347
2843 PROGRAMMING SERVICES	13.000	1,187,854	331,162	70,000	1,431,996	8,225	7,200	3,050	3,039,487
2844 OPERATIONS SERVICES	3.000	257,900	75,628	316,300	163,363	71,250	41,250	50,050	975,741
2849 OTHER INFORMATION SERVICES	11.000	831,108	254,105	5,000	-	28,000	26,000	5,000	1,149,213
LOCATION TOTAL	39.800	3,463,658	995,544	541,590	1,658,978	166,563	98,950	128,600	\$ 7,053,883
690 FINANCE & ACCOUNTING									
2515 PAYROLL SERVICES	5.000	359,617	106,423	-	-	3,000	-	-	\$ 469,040
2516 FINANCIAL ACCOUNTING SVCS	9.350	652,768	195,216	16,893	6,100	22,300	10,400	10,100	913,777
LOCATION TOTAL	14.350	1,012,385	301,639	16,893	6,100	25,300	10,400	10,100	\$ 1,382,817
695 PURCHASING									
2520 PURCHASING SERVICES	5.000	365,909	107,999	-	750	13,900	8,900	1,100	\$ 498,558
LOCATION TOTAL	5.000	365,909	107,999	-	750	13,900	8,900	1,100	\$ 498,558
698 HEALTH SERVICES									
2134 NURSING SERVICES	11.981	816,569	247,263	14,000	2,000	6,150	3,419	2,200	\$ 1,091,601
2139 OTHER HLTH SVCS-MEDICAID	3.381	710,298	212,083	19,000	3,250	20,000	60,500	154,000	1,179,131
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	916	-	-	-	2,500	8,000	15,935
LOCATION TOTAL	15.362	1,531,386	460,262	33,000	5,250	26,150	66,419	164,200	\$ 2,286,667
LEVEL TOTAL	404.604	32,680,293	9,665,267	1,540,248	2,009,570	1,505,096	1,626,265	480,084	\$ 49,506,823
SERVICE CENTERS									
791 WAREHOUSE									
2530 WAREHOUSING/DISTRIBUTING	9.000	518,798	164,453	5,000	14,000	5,200	4,600	40,500	\$ 752,551
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	16,157	-	16,157
LOCATION TOTAL	9.000	518,798	164,453	5,000	14,000	5,200	20,757	40,500	\$ 768,708
792 PRINT SHOP									
2540 PRINT SHOP DISTRICT	2.750	152,559	49,042	5,000	98,000	-	55,000	(361,073)	\$ (1,472)
LOCATION TOTAL	2.750	152,559	49,042	5,000	98,000	-	55,000	(361,073)	\$ (1,472)
793 TELECOMMUNICATIONS									
2845 TELECOMMUNICATIONS	1.000	85,368	24,488	2,500	153,813	180,000	-	15,109	\$ 461,278
LOCATION TOTAL	1.000	85,368	24,488	2,500	153,813	180,000	-	15,109	\$ 461,278
LEVEL TOTAL	12.750	756,725	237,983	12,500	265,813	185,200	75,757	(305,464)	\$ 1,228,514
DISTRICT-WIDE COSTS									
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,684	-	-	-	-	-	\$ 21,871
808 SCHOOL ALLOCATIONS	0.000	881,086	205,835	270,460	-	500	312,763	-	1,670,644
809 DISTRICT ALLOCATIONS	1.813	2,820,432	494,362	3,622,777	-	255,006	3,403,912	(7,199,399)	3,397,090
LEVEL TOTAL	1.813	3,719,705	703,881	3,893,237	-	255,506	3,716,675	(7,199,399)	\$ 5,089,605
OTHER OPERATIONAL UNITS									
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	10,668	-	13,500	-	\$ 24,168
971 EDUCATION CENTER BUILDING	4.000	157,885	58,366	-	26,372	-	209,810	-	452,433
973 MAPLETON EARLY CHILDHOOD CENTER	2.900	137,223	47,997	-	12,131	-	20,928	-	218,279
LEVEL TOTAL	6.900	295,108	106,363	-	49,171	-	244,238	-	\$ 694,880
GRAND TOTAL	2,729.333	\$ 194,631,301	\$ 57,971,930	\$ 6,183,157	\$ 4,743,629	\$ 2,521,464	\$ 13,466,816	\$ (6,768,201)	\$ 272,750,096



Technology Fund

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 and a sale of IP addresses to the City of Longmont. Timing of equipment purchases affect the carryover balance in this fund.



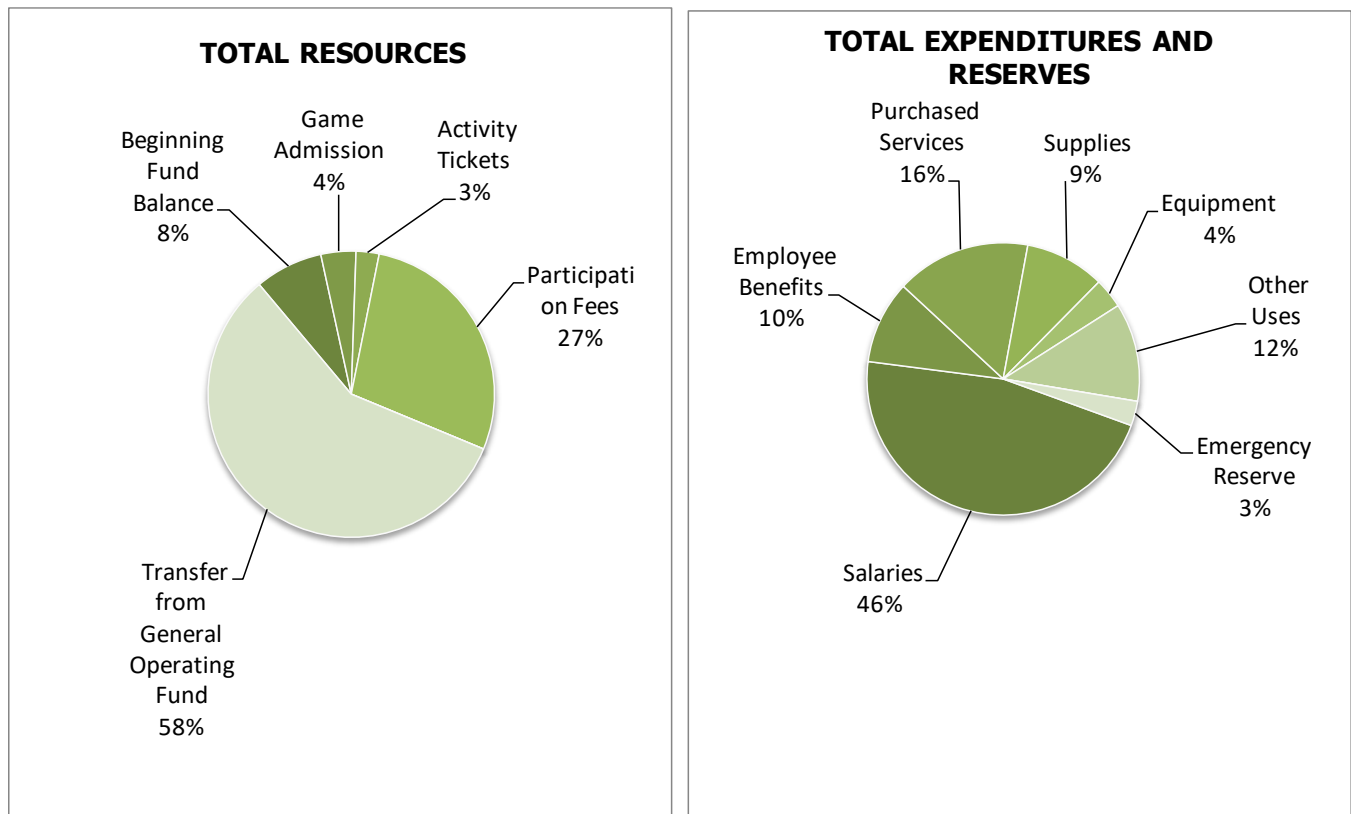

Technology Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 1,056,027	\$ 1,297,893	\$ 2,490,457	\$ 1,799,130	\$ 2,304,185	\$ 464,001	\$ 76,545	\$ 66,394
REVENUE:								
Miscellaneous Local	\$ 170,320	\$ 1,229,615	\$ 243,354	\$ 344,537	\$ 261,884	\$ 268,379	\$ 273,747	\$ 279,222
One-Time Transfer from General Operating Fund	512,000	-	-	-	-	217,980	217,980	217,980
Transfer from General Operating Fund	1,690,945	1,768,113	1,771,749	1,638,795	1,637,089	1,677,689	1,711,243	1,745,468
TOTAL REVENUE	\$ 2,373,265	\$ 2,997,728	\$ 2,015,103	\$ 1,983,332	\$ 1,898,973	\$ 2,164,048	\$ 2,202,970	\$ 2,242,670
TOTAL RESOURCES	<u>\$ 3,429,292</u>	<u>\$ 4,295,621</u>	<u>\$ 4,505,560</u>	<u>\$ 3,782,462</u>	<u>\$ 4,203,158</u>	<u>\$ 2,628,049</u>	<u>\$ 2,279,515</u>	<u>\$ 2,309,064</u>
EXPENDITURES:								
Personnel	\$ 36,641	\$ 994	\$ 96,595	\$ 31,245	\$ 36,397	\$ 37,300	\$ 38,046	\$ 38,806
Purchased Services	98,517	103,456	156,681	223,947	284,503	291,559	297,390	303,338
Supplies	65,970	106,491	123,183	139,826	155,000	158,844	162,021	165,261
Equipment	1,930,142	1,594,223	2,328,653	1,083,259	3,263,257	2,026,501	1,677,618	1,695,599
Other Uses	129	-	1,318	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 2,131,399</u>	<u>\$ 1,805,164</u>	<u>\$ 2,706,430</u>	<u>\$ 1,478,277</u>	<u>\$ 3,739,157</u>	<u>\$ 2,551,504</u>	<u>\$ 2,213,121</u>	<u>\$ 2,241,810</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 112,175	\$ 76,545	\$ 66,394	\$ 67,254
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,131,399</u>	<u>\$ 1,805,164</u>	<u>\$ 2,706,430</u>	<u>\$ 1,478,277</u>	<u>\$ 3,851,332</u>	<u>\$ 2,628,049</u>	<u>\$ 2,279,515</u>	<u>\$ 2,309,064</u>
ENDING BALANCE	<u>\$ 1,297,893</u>	<u>\$ 2,490,457</u>	<u>\$ 1,799,130</u>	<u>\$ 2,304,185</u>	<u>\$ 351,826</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Athletics Fund

The district-wide Athletics Fund provides for interscholastic athletics in grades 8 through 12 and intramural athletics at all grade levels. Athletic programs at charter schools are funded from each charter school's individual allocation.





Athletics Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET*		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 398,455	\$ 307,556	\$ 103,263	\$114,675	\$ 267,137	101,133	98,326	99,439
REVENUE:								
Game Admission	\$ 148,979	\$ 138,254	\$ 134,880	\$ 170,286	\$ 137,230	137,230	137,230	137,230
Activity Tickets	85,256	101,636	77,697	91,907	90,368	90,368	90,368	90,368
Participation Fees	962,268	947,700	1,011,896	989,080	976,638	996,638	996,638	996,638
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	2,050,491	2,091,500	2,133,330
TOTAL REVENUE	\$ 3,130,918	\$ 3,122,005	\$ 3,054,847	\$ 3,255,593	\$ 3,205,106	3,274,727	3,315,736	3,357,566
TOTAL RESOURCES	<u>\$ 3,529,373</u>	<u>\$ 3,429,561</u>	<u>\$ 3,158,110</u>	<u>\$ 3,370,268</u>	<u>\$ 3,472,243</u>	<u>3,375,860</u>	<u>3,414,062</u>	<u>3,457,005</u>
EXPENDITURES:								
Personnel	\$ 1,890,316	\$ 1,874,408	\$ 1,854,029	\$ 1,832,429	\$ 1,956,609	1,947,495	1,979,704	2,012,211
Purchased Services	588,263	684,287	525,938	528,914	555,447	493,823	499,875	501,474
Supplies	197,845	282,116	173,817	192,193	329,459	312,630	310,986	317,206
Equipment	218,647	124,454	92,109	123,766	123,766	112,692	109,946	108,030
Other Uses	326,746	361,033	397,542	425,829	405,829	410,894	414,112	417,394
TOTAL EXPENDITURES	<u>\$ 3,221,817</u>	<u>\$ 3,326,298</u>	<u>\$ 3,043,435</u>	<u>\$ 3,103,131</u>	<u>\$ 3,371,110</u>	<u>3,277,534</u>	<u>3,314,623</u>	<u>3,356,315</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 101,133	98,326	99,439	100,689
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,221,817</u>	<u>\$ 3,326,298</u>	<u>\$ 3,043,435</u>	<u>\$ 3,103,131</u>	<u>\$ 3,472,243</u>	<u>3,375,860</u>	<u>3,414,062</u>	<u>3,457,005</u>
ENDING BALANCE	<u>\$ 307,556</u>	<u>\$ 103,263</u>	<u>\$ 114,675</u>	<u>\$ 267,137</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

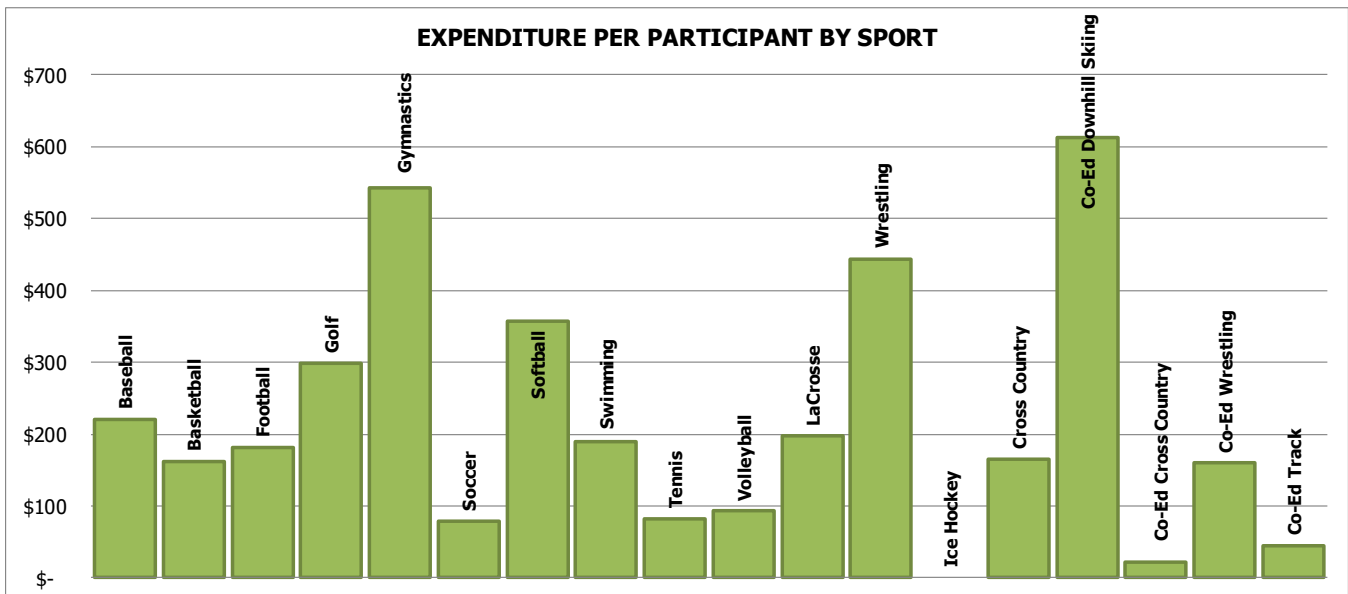
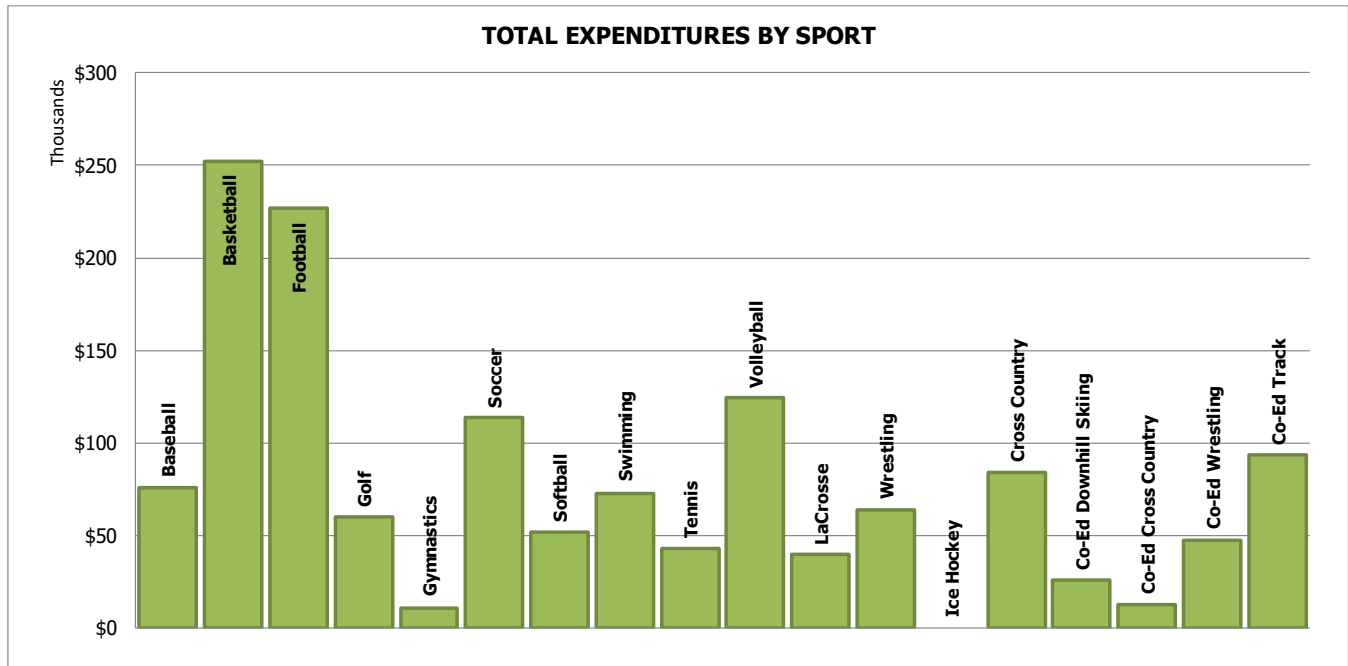


Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT			
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL	
REGULAR SPORTS								
Baseball	342	-	342	\$	221	\$ 75,646	\$ -	\$ 75,646
Basketball	903	646	1,549		163	123,966	127,933	251,899
Football	1,253	-	1,253		181	226,720	-	226,720
Golf	97	103	200		299	31,244	28,487	59,731
Gymnastics	-	20	20		542	-	10,847	10,847
Soccer	784	645	1,429		80	49,609	64,078	113,687
Softball	-	145	145		358	-	51,864	51,864
Swimming	168	215	383		190	39,077	33,668	72,745
Tennis	255	267	522		82	11,619	30,949	42,568
Volleyball	-	1,341	1,341		93	-	124,629	124,629
LaCrosse	195	6	201		198	24,950	14,749	39,699
Wrestling	144	-	144		444	63,885	-	63,885
Ice Hockey	14	-	14		-	-	-	-
TOTAL	4,155	3,388	7,543	\$	150	\$ 646,716	\$ 487,204	\$ 1,133,920
COED SPORTS								
Cross Country	294	216	510	\$	165	\$ 42,031	\$ 42,031	\$ 84,061
Alpine Skiing	23	19	42		613	12,871	12,871	25,742
Co-Ed Cross Country	284	262	546		23	6,143	6,143	12,286
Co-Ed Wrestling	287	11	298		160	23,805	23,805	47,609
Co-Ed Track	1,150	921	2,071		45	46,631	46,631	93,261
TOTAL	2,038	1,429	3,467	\$	76	\$ 131,480	\$ 131,480	\$ 262,959
GENERAL								
CoCurricular/Other						\$ 987,116	\$ 987,115	\$ 1,974,231
Emergency Reserves						50,567	50,566	101,133
TOTAL						\$ 1,037,683	\$ 1,037,681	\$ 2,075,364
TOTALS	6,193	4,817	11,010			\$ 1,815,879	\$ 1,656,365	\$ 3,472,243



Athletics Fund (continued)

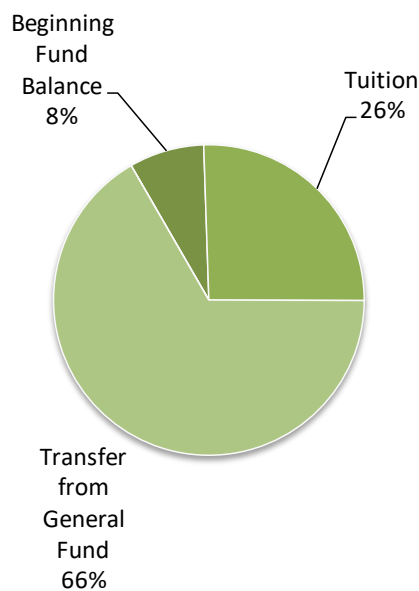




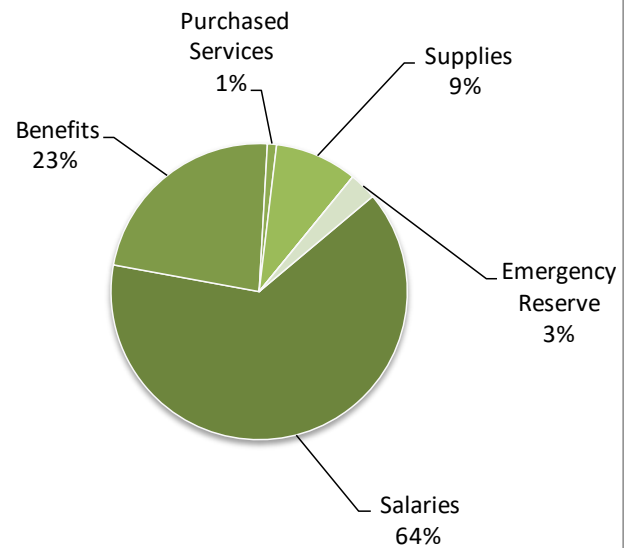
Preschool Fund

The Preschool Fund includes a total of 75 sessions of preschool in 18 elementary schools and the Mapleton Early Childhood Center. A reduced tuition rate allows parents to request enrollment for a scholarship rate of \$193 per month for four half-days of preschool, for a nine month schedule. Full tuition rates are \$385 a month with a schedule of four half-days per week. In addition, the Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day at \$495 per month and a full-day, five day a week program for \$1,100 a month, for a nine month schedule. The Preschool Enrichment Program is only offered at Mapleton Early Childhood Center. The Community Montessori tuition rates are as follows, for a five day a week half-day program the rate is \$566 per month, with an extended half-day option available for an additional \$384.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Preschool Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET*		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 893,286	\$ 648,211	\$ 148,041	\$ 229,796	\$ 447,346	\$ 166,984	\$ 162,636	\$ 165,665
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	3,913,631	3,991,904	4,071,742
One-Time Transfer from Tuition-Based Preschool Fund	76,163	-	30,581	-	-	-	-	-
Tuition	462,836	809,960	1,282,358	1,515,811	1,466,834	1,503,211	1,533,275	1,563,941
TOTAL REVENUE	\$ 3,358,862	\$ 4,366,745	\$ 4,708,136	\$ 5,165,036	\$ 5,285,756	\$ 5,416,842	\$ 5,525,179	\$ 5,635,683
TOTAL RESOURCES	\$ 4,252,148	\$ 5,014,956	\$ 4,856,177	\$ 5,394,832	\$ 5,733,102	\$ 5,583,826	\$ 5,687,815	\$ 5,801,348
EXPENDITURES:								
Personnel	\$ 3,175,519	\$ 4,592,938	\$ 4,540,631	\$ 4,736,790	\$ 4,985,876	\$ 5,089,526	\$ 5,189,466	\$ 5,293,198
Purchased Services	58,339	45,836	22,016	69,952	65,000	66,612	67,944	69,303
Supplies	99,563	184,541	54,796	127,954	500,242	249,680	250,456	255,345
Property and Equipment	270,516	43,600	8,938	2,863	15,000	15,372	14,284	14,531
Other Uses of Funds	-	-	-	9,927	-	-	-	-
TOTAL EXPENDITURES	\$ 3,603,937	\$ 4,866,915	\$ 4,626,381	\$ 4,947,486	\$ 5,566,118	\$ 5,421,190	\$ 5,522,150	\$ 5,632,377
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 166,984	\$ 162,636	\$ 165,665	\$ 168,971
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,603,937	\$ 4,866,915	\$ 4,626,381	\$ 4,947,486	\$ 5,733,102	\$ 5,583,826	\$ 5,687,815	\$ 5,801,348
ENDING BALANCE	\$ 648,211	\$ 148,041	\$ 229,796	\$ 447,346	\$ -	\$ -	\$ -	\$ -

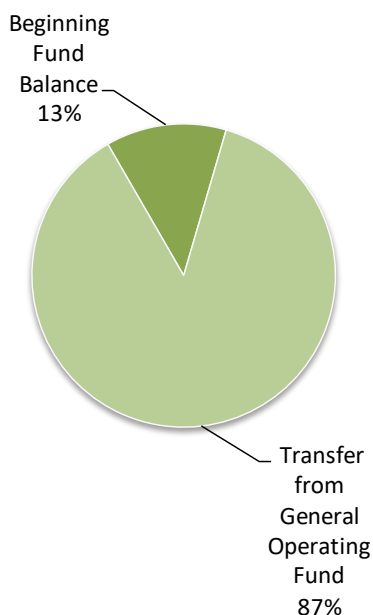
*In the 2014-15 year, Community Montessori Preschool revenue and expenditures were moved to Preschool Fund 17.



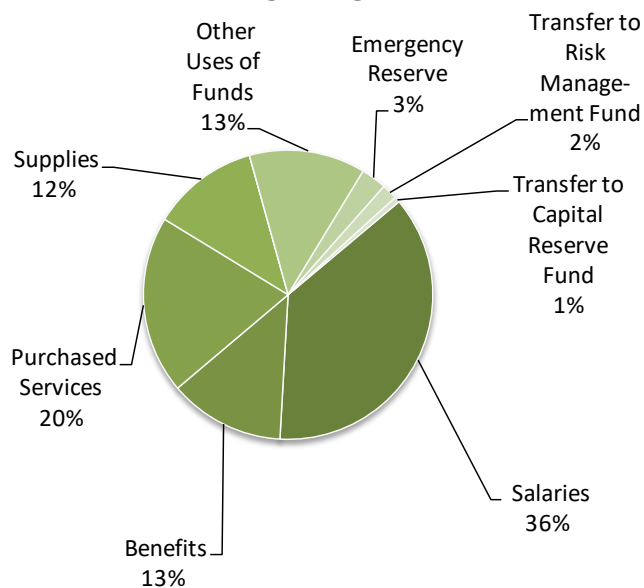
Colorado Preschool Program Fund

Funding for the 2016-17 Colorado Preschool Program and the Early Childhood At-Risk Enhancement (ECARES) which is part of the Colorado Preschool Program serves half-day and full-day preschool, and full-day kindergarten at Birch Elementary School. BVSD is expecting an allocation of 465 slots (232.5 FTE) for preschool and kindergarten, in which 95 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.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Colorado Preschool Program Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 69,942	\$ 33,714	\$ 32,373	\$ 81,818	\$ 252,147	\$ 55,775	\$ 51,256	\$ 52,117
REVENUE:								
Transfer from General Operating Fund	\$ 1,064,792	\$ 1,094,973	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$ 1,751,494	\$ 1,786,524	\$ 1,822,254
TOTAL REVENUE	\$ 1,064,792	\$ 1,094,973	\$ 1,748,881	\$ 1,801,018	\$ 1,709,108	\$ 1,751,494	\$ 1,786,524	\$ 1,822,254
TOTAL RESOURCES	<u>\$ 1,134,734</u>	<u>\$ 1,128,687</u>	<u>\$ 1,781,254</u>	<u>\$ 1,882,836</u>	<u>\$ 1,961,255</u>	<u>\$ 1,807,269</u>	<u>\$ 1,837,780</u>	<u>\$ 1,874,371</u>
EXPENDITURES:								
Personnel	\$ 811,018	\$ 784,509	\$ 919,755	\$ 1,013,103	\$ 979,391	\$ 1,004,950	\$ 1,024,412	\$ 1,044,882
Purchased Services	259,550	276,343	650,502	322,865	390,375	400,056	392,703	400,112
Supplies	-	2,874	80,472	10,599	234,607	42,432	53,802	55,183
Other Uses of Funds	-	-	-	244,868	254,767	261,085	266,307	271,633
TOTAL EXPENDITURES	<u>\$ 1,070,568</u>	<u>\$ 1,063,726</u>	<u>\$ 1,650,729</u>	<u>\$ 1,591,435</u>	<u>\$ 1,859,140</u>	<u>\$ 1,708,523</u>	<u>\$ 1,737,224</u>	<u>\$ 1,771,810</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 55,775	\$ 51,256	\$ 52,117	\$ 53,154
TRANSFERS:								
To Risk Management Fund	\$ 17,234	\$ 19,539	\$ 29,144	\$ 28,388	\$ 34,217	\$ 35,066	\$ 35,767	\$ 36,482
To Capital Reserve Fund	13,218	13,049	19,563	10,866	12,123	12,424	12,672	12,925
TOTAL TRANSFERS	<u>\$ 30,452</u>	<u>\$ 32,588</u>	<u>\$ 48,707</u>	<u>\$ 39,254</u>	<u>\$ 46,340</u>	<u>\$ 47,490</u>	<u>\$ 48,439</u>	<u>\$ 49,407</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,101,020</u>	<u>\$ 1,096,314</u>	<u>\$ 1,699,436</u>	<u>\$ 1,630,689</u>	<u>\$ 1,961,255</u>	<u>\$ 1,807,269</u>	<u>\$ 1,837,780</u>	<u>\$ 1,874,371</u>
ENDING BALANCE	<u>\$ 33,714</u>	<u>\$ 32,373</u>	<u>\$ 81,818</u>	<u>\$ 252,147</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>



Tuition-Based Preschool Fund

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

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED 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>

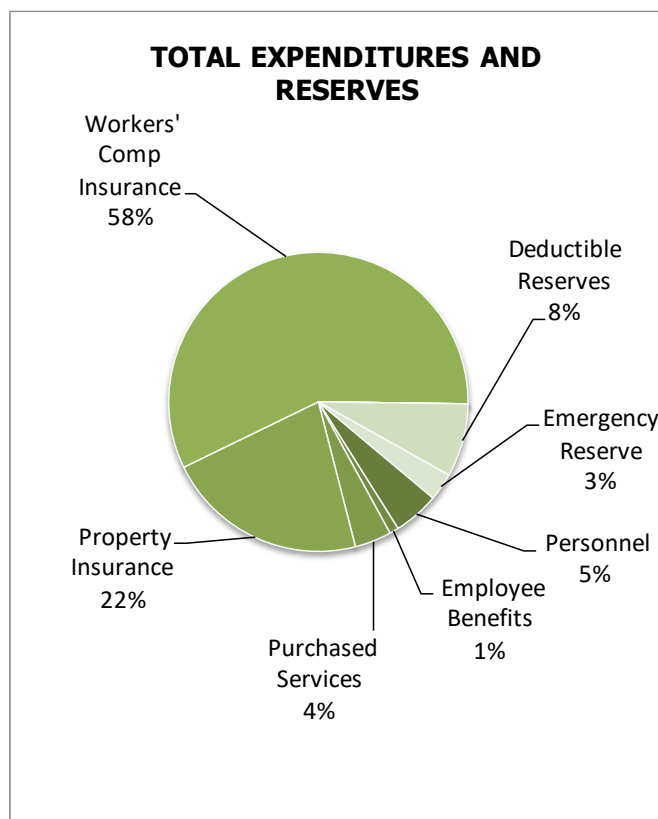
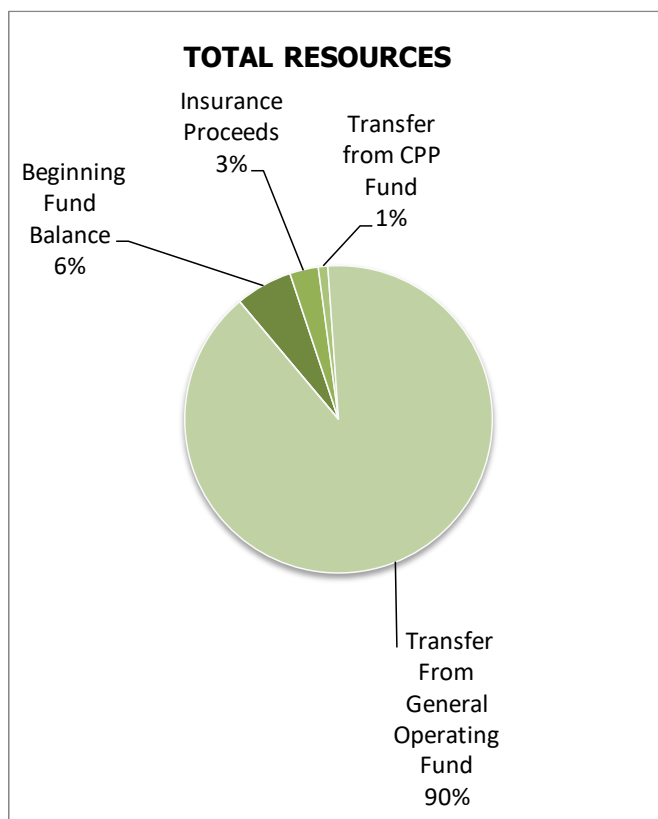
In the 2012-13 year, Colorado Preschool Program revenue and expenditures were moved to Preschool Fund 17.





Risk Management Fund

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 33 percent in 2016-17, which causes a corresponding increase in transfer from the General Operating Fund.





Risk Management Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 104,944	\$ 181,960	\$ 274,972	\$ 438,042	\$ 276,240	\$ 136,300	\$ 138,849	\$ 141,414
REVENUE:								
Miscellaneous Local	\$ 26,731	\$ 115,010	\$ 4,701	\$ 7,310	\$ 5,100	\$ 5,124	\$ 5,225	\$ 5,330
Insurance Proceeds	-	4,774,715	429,830	222,511	130,000	20,000	22,000	22,000
Transfer from CPP Fund	17,234	19,539	29,144	28,388	34,217	35,066	35,767	36,482
Transfer from General Operating Fund	2,853,436	3,366,687	3,366,687	3,366,687	4,362,462	4,570,651	4,653,384	4,746,936
One-Time Transfer from General Operating Fund	77,993	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 2,975,394	\$ 8,275,951	\$ 3,830,362	\$ 3,624,896	\$ 4,531,779	\$ 4,630,841	\$ 4,716,376	\$ 4,810,748
TOTAL RESOURCES	\$ 3,080,338	\$ 8,457,911	\$ 4,105,334	\$ 4,062,938	\$ 4,808,019	\$ 4,767,141	\$ 4,855,225	\$ 4,952,162
EXPENDITURES:								
Personnel	\$ 242,940	\$ 260,820	\$ 272,559	\$ 267,130	\$ 314,499	\$ 250,881	\$ 255,899	\$ 261,017
Purchased Services	231,395	171,466	183,807	255,403	200,000	220,000	224,633	229,174
Property Insurance	907,733	957,935	976,400	1,030,866	1,081,220	1,108,034	1,130,156	1,152,758
Workers' Comp Insurance	1,273,609	1,636,631	1,647,196	2,036,382	2,700,000	2,735,030	2,782,481	2,837,913
Supplies	704	4,326	3,855	6,781	10,000	5,273	5,387	5,502
Other Objects	32	633	287	429	3,000	3,074	3,135	3,198
Insurance Claims	-	4,845,147	304,476	41,363	-	-	-	-
Deductible Reserves	241,965	305,981	278,712	148,344	363,000	306,000	312,120	318,362
TOTAL EXPENDITURES	\$ 2,898,378	\$ 8,182,939	\$ 3,667,292	\$ 3,786,698	\$ 4,671,719	\$ 4,628,292	\$ 4,713,811	\$ 4,807,924
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 136,300	\$ 138,849	\$ 141,414	\$ 144,238
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 2,898,378	\$ 8,182,939	\$ 3,667,292	\$ 3,786,698	\$ 4,808,019	\$ 4,767,141	\$ 4,855,225	\$ 4,952,162
ENDING BALANCE	\$ 181,960	\$ 274,972	\$ 438,042	\$ 276,240	\$ -	\$ -	\$ -	\$ -

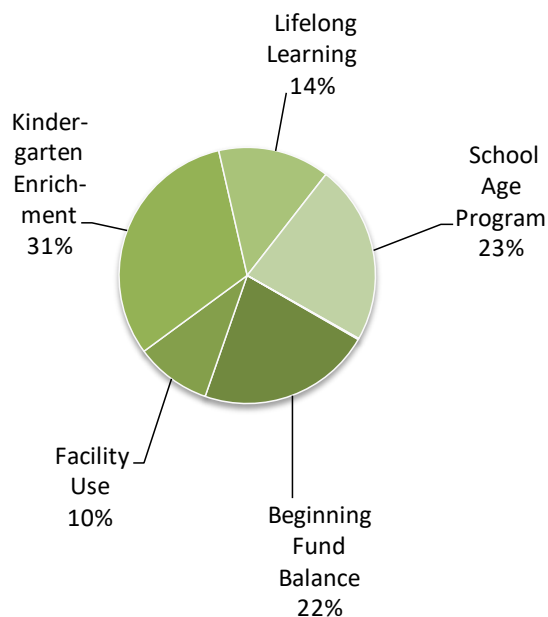


Community Schools Fund

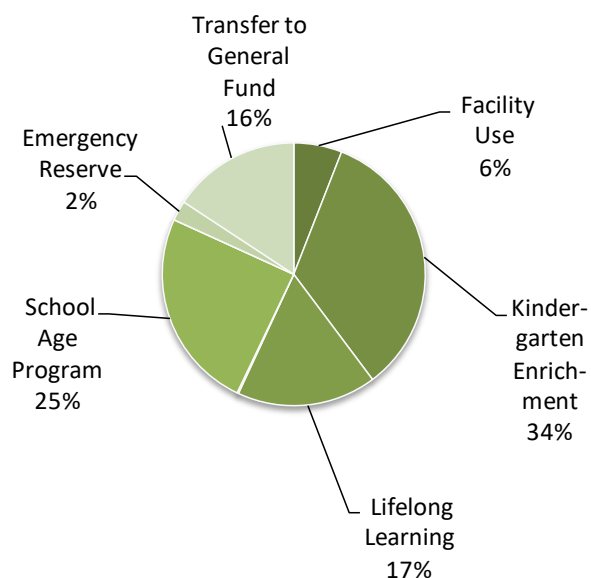
The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs:

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

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





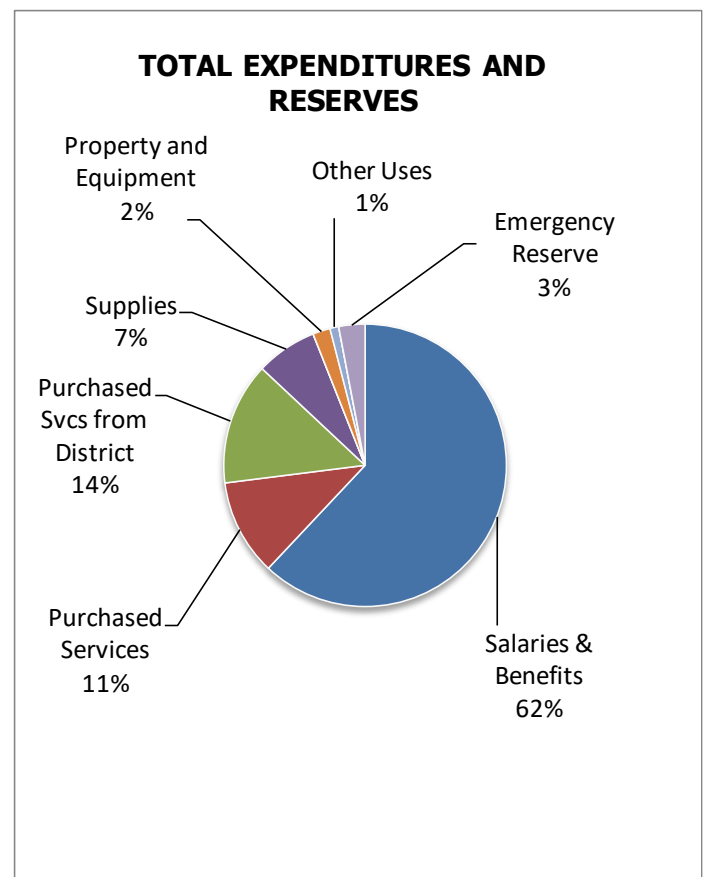
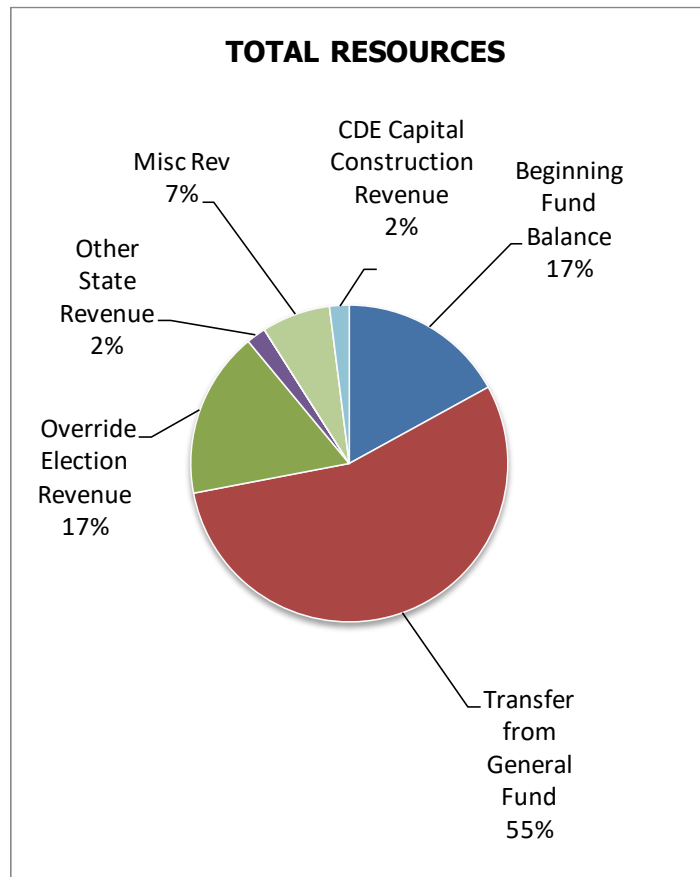
Community Schools Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 196,781	\$ 723,584	\$ 1,350,473	\$ 2,030,541	\$ 2,144,604	\$ 2,296,447	\$ 2,532,376	\$ 2,773,023
REVENUE:								
Facility Use	\$ 872,182	\$ 921,624	\$ 973,608	\$ 990,267	\$ 935,000	\$ 958,188	\$ 977,352	\$ 996,899
Kindergarten Enrichment	2,770,702	2,679,253	2,845,578	2,934,110	3,073,425	3,196,362	3,260,289	3,325,495
Lifelong Learning	763,444	967,885	1,311,649	1,411,617	1,375,000	1,409,100	1,437,282	1,466,028
School Age Program	1,518,363	1,735,366	1,891,453	2,188,864	2,210,753	2,299,183	2,345,167	2,392,070
Community Connections: A Student Resource Guide	6,753	15,845	23,528	20,117	13,500	13,835	14,112	14,394
TOTAL REVENUE	5,931,444	6,319,973	7,045,816	7,544,975	7,607,678	7,876,668	8,034,202	8,194,886
TOTAL RESOURCES	<u>\$ 6,128,225</u>	<u>\$ 7,043,557</u>	<u>\$ 8,396,289</u>	<u>\$ 9,575,516</u>	<u>\$ 9,752,282</u>	<u>\$ 10,173,115</u>	<u>\$ 10,566,578</u>	<u>\$ 10,967,909</u>
EXPENDITURES:								
Facility Use	\$ 377,060	\$ 393,625	\$ 410,352	\$ 411,012	\$ 453,153	\$ 464,391	\$ 473,679	\$ 483,153
Kindergarten Enrichment	2,114,132	2,157,689	2,210,507	2,386,949	2,586,889	2,651,044	2,704,065	2,758,146
Lifelong Learning	695,061	854,075	1,078,662	1,225,450	1,310,050	1,342,539	1,369,390	1,396,778
Community Connections -A Student Resource Guide	9,339	38,036	41,410	40,591	13,500	13,835	14,112	14,394
School Age Program	1,311,767	1,326,627	1,570,910	1,768,355	1,889,487	1,936,346	1,975,073	2,014,574
TOTAL EXPENDITURES	<u>\$ 4,507,359</u>	<u>\$ 4,770,052</u>	<u>\$ 5,311,841</u>	<u>\$ 5,832,357</u>	<u>\$ 6,253,079</u>	<u>\$ 6,408,155</u>	<u>\$ 6,536,319</u>	<u>\$ 6,667,045</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 187,592	\$ 192,245	\$ 196,090	\$ 200,011
TRANSFERS:								
To General Operating Fund	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,202,756	1,232,584	\$ 1,257,236	\$ 1,282,380
TOTAL TRANSFERS	<u>\$ 897,282</u>	<u>\$ 923,032</u>	<u>\$ 1,053,907</u>	<u>\$ 1,598,555</u>	<u>\$ 1,202,756</u>	<u>\$ 1,232,584</u>	<u>\$ 1,257,236</u>	<u>\$ 1,282,380</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,404,641</u>	<u>\$ 5,693,084</u>	<u>\$ 6,365,748</u>	<u>\$ 7,430,912</u>	<u>\$ 7,643,427</u>	<u>\$ 7,832,984</u>	<u>\$ 7,989,645</u>	<u>\$ 8,149,436</u>
ENDING BALANCE	<u>\$ 723,584</u>	<u>\$ 1,350,473</u>	<u>\$ 2,030,541</u>	<u>\$ 2,144,604</u>	<u>\$ 2,108,855</u>	<u>\$ 2,340,131</u>	<u>\$ 2,576,933</u>	<u>\$ 2,818,473</u>



Charter School Fund

The Charter School Fund consists of five charter schools: Boulder Preparatory, Horizons K-8, Peak to Peak K-12, Summit Middle, and Justice High. The schools have separate governing boards but are dependent upon the district for the majority of their funding.





Charter School Fund (continued)

	2012-13	2013-14	2014-15	2015-16	2016-17	PROJECTED BUDGET		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2017-18	2018-19	2019-20
BEGINNING BALANCE	\$ 4,543,209	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 5,239,170	\$ 5,390,944	\$ 5,546,482	\$ 5,705,131
REVENUE:								
Per-Pupil Funding:	\$ 14,657,687	\$ 14,914,407	\$ 15,910,918	\$ 16,577,948	\$ 16,841,470	\$ 17,259,138	\$ 17,604,321	\$ 17,956,407
Override Election Revenue	4,796,692	4,857,554	5,014,447	5,140,766	5,189,821	5,318,529	5,424,900	5,533,398
Other State Revenue	382,105	410,613	461,539	520,737	471,899	483,602	493,274	503,139
Fundraising Revenue	-	-	32,913	16,852	149,500	153,208	156,272	159,397
State Grant Revenue	2,634,803	71,847	-	-	-	-	-	-
Athletic Fees	17,509	17,803	18,018	18,758	15,000	15,372	15,679	15,993
Instructional Fees	68,093	370,796	58,109	57,648	43,220	44,292	45,178	46,082
Miscellaneous Revenue	2,296,929	1,845,208	2,281,390	2,390,236	2,127,286	2,180,043	2,223,644	2,268,117
CDE Capital Construction	167,899	194,567	331,093	503,296	535,782	549,069	560,050	571,251
TOTAL REVENUES	\$ 25,021,717	\$ 22,682,795	\$ 24,108,427	\$ 25,226,241	\$ 25,373,978	\$ 26,003,253	\$ 26,523,318	\$ 27,053,784
TOTAL RESOURCES	\$ 29,564,926	\$ 27,619,282	\$ 29,132,665	\$ 31,154,334	\$ 30,613,148	\$ 31,394,197	\$ 32,069,800	\$ 32,758,915
TOTAL EXPENDITURES	\$ 24,628,439	\$ 22,595,044	\$ 23,204,572	\$ 25,915,164	\$ 25,222,204	\$ 25,847,715	\$ 26,364,669	\$ 26,591,962
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 754,604	\$ 775,501	\$ 791,011	\$ 806,832
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 24,628,439	\$ 22,595,044	\$ 23,204,572	\$ 25,915,164	\$ 25,976,808	\$ 26,623,216	\$ 27,155,680	\$ 27,398,794
ENDING BALANCE	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 5,239,170	\$ 4,636,340	\$ 4,770,981	\$ 4,914,120	\$ 5,360,121
STUDENT FTE:	Funded 2012-13	Funded 2013-14	Funded 2014-15	Submitted 2015-16	Revised 2016-17			
Summit Middle School:	339.0	342.0	349.0	353.0	354.0			
Horizons K-8 School:	324.9	333.5	332.3	334.5	331.4			
Boulder Preparatory High School:	117.0	107.0	94.0	109.0	104.0			
Justice High School:	91.0	95.5	73.5	80.0	82.0			
Peak to Peak K-12 School:	1,413.8	1,414.8	1,413.8	1,414.8	1,412.8			
Total Charter Schools:	2,285.7	2,292.8	2,262.6	2,291.3	2,284.2			

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 AUDITED ACTUAL	2016-17 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 781,884	\$ 1,028,796	\$ 1,152,174	\$ 1,241,131	\$ 788,736
REVENUE:					
Per-Pupil Funding	\$ 2,195,449	\$ 2,238,732	\$ 2,444,776	\$ 2,558,694	\$ 2,621,446
Override Election Revenue	712,062	727,212	770,088	788,416	800,373
Other State Revenue	56,739	72,434	69,521	78,525	28,974
Fundraising Revenue	-	12,080	32,913	16,852	25,000
Athletic Fees	17,509	17,803	18,018	18,758	15,000
Instructional Fees	68,093	55,869	58,109	57,648	43,220
Miscellaneous Revenue	27,330	-	-	5,250	-
CDE Capital Construction	25,717	10,498	35,271	45,624	48,847
TOTAL REVENUE	\$ 3,102,899	\$ 3,134,628	\$ 3,428,696	\$ 3,569,767	\$ 3,582,860
TOTAL RESOURCES	\$ 3,884,783	\$ 4,163,424	\$ 4,580,870	\$ 4,810,898	\$ 4,371,596
EXPENDITURES:					
Personnel	\$ 1,757,465	\$ 1,884,306	\$ 2,093,422	\$ 2,160,847	\$ 2,332,254
Purchased Services	137,210	112,543	166,442	116,796	187,369
Purchased Services from District	840,329	882,413	926,777	947,776	775,918
Supplies	72,107	79,136	95,286	124,773	113,775
Property and Equipment	36,381	39,726	43,696	13,733	113,000
Capital Contributions	-	-	-	642,000	-
Other Uses	12,495	13,126	14,116	16,237	22,442
TOTAL EXPENDITURES	\$ 2,855,987	\$ 3,011,250	\$ 3,339,739	\$ 4,022,162	\$ 3,544,758
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 106,736
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 2,855,987	\$ 3,011,250	\$ 3,339,739	\$ 4,022,162	\$ 3,651,494
ENDING BALANCE	\$ 1,028,796	\$ 1,152,174	\$ 1,241,131	\$ 788,736	\$ 720,102
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	339.0	342.0	349.0	353.0	354.0



Summit Middle Charter School (continued)

Service (SRE) Budget by Object

SRE	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2016-17 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	1,115,652	401,253	900	12,000	11,704	57,350	30,000	7,832	\$ 1,636,691
0070 TALENTED AND GIFTED	-	-	-	-	563	-	-	-	563
0200 ART	-	-	-	-	-	6,000	-	-	6,000
0620 MODERN FOREIGN LANGUAGES	-	-	-	-	-	4,600	-	-	4,600
0845	-	-	-	-	-	2,000	-	-	2,000
1200 MUSIC	-	-	-	-	-	2,400	-	-	2,400
1300 NATURAL SCIENCE	-	-	-	-	-	5,000	-	-	5,000
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	2,000	-	-	2,000
SRE TOTAL	1,115,652	401,253	900	12,000	12,267	79,350	30,000	7,832	\$ 1,659,254
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	52,450	381	-	-	168,445	-	-	-	\$ 221,276
SRE TOTAL	52,450	381	-	-	168,445	-	-	-	\$ 221,276
SRE 14 COCURRENCE ED/ATHLETICS									
1808 INTRAMURALS - GENERAL	7,700	1,606	-	-	-	-	-	-	\$ 9,306
1815 F BASKETBALL	3,200	667	400	-	-	-	-	500	4,767
1832 F VOLLEYBALL	3,200	667	325	-	-	-	-	500	4,692
1845 M BASKETBALL	3,200	667	500	-	-	-	-	500	4,867
1878 CROSS COUNTRY COED	1,169	17	-	-	-	-	-	-	1,186
1890 COED TRACK & FIELD	6,125	1,277	-	-	-	-	-	810	8,212
1920 MIDDLE SPONSOR STUDENT AC	22,200	4,307	-	-	-	575	-	-	27,082
SRE TOTAL	46,794	9,208	1,225	-	-	575	-	2,310	\$ 60,112
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	81,828	24,111	-	-	-	-	-	-	\$ 105,939
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,448	-	-	-	3,448
SRE TOTAL	81,828	24,111	-	-	3,448	-	-	-	\$ 109,387
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	310	-	-	-	\$ 310
2212 CURRICULUM DEVELOPMENT	12,000	2,579	-	-	-	-	-	-	14,579
2213 STAFF DEVELOPMENT	33,527	2,696	4,000	-	-	-	-	4,000	44,223
2222 LIBRARY SUPPORT SVCS	28,063	12,610	-	-	-	8,000	-	-	48,673
SRE TOTAL	73,590	17,885	4,000	-	310	8,000	-	4,000	\$ 107,785
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	70,588	-	-	-	\$ 70,588
2319 OTHER BOE SERVICES	-	-	-	-	-	-	-	2,800	2,800
SRE TOTAL	-	-	-	-	70,588	-	-	2,800	\$ 73,388
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	201,478	58,590	9,500	-	1,500	13,350	3,000	500	\$ 287,918
2426 PRNCPL DISCRETIONARY FUND	-	-	2,000	-	-	4,500	-	-	6,500
2427 SCHOOL MNGD COMPENSATION	185,590	63,444	-	-	-	-	-	-	249,034
SRE TOTAL	387,068	122,034	11,500	-	1,500	17,850	3,000	500	\$ 543,452
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	39,832	-	-	-	\$ 39,832
SRE TOTAL	-	-	-	-	39,832	-	-	-	\$ 39,832
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	147,244	-	299,956	8,000	80,000	5,000	\$ 540,200
SRE TOTAL	-	-	147,244	-	299,956	8,000	80,000	5,000	\$ 540,200
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	7,000	-	15,498	-	-	-	\$ 22,498
2820 COMMUNICATION SERVICES	-	-	-	-	1,684	-	-	-	1,684
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	500	-	-	-	500
2830 HUMAN RESOURCES	-	-	-	-	5,726	-	-	-	5,726
2832 RECRUITMENT/PLACEMENT SVC	-	-	500	-	1,000	-	-	-	1,500
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	95,218	-	-	-	95,218
2850 RISK MANAGEMENT SERVICES	-	-	-	-	54,583	-	-	-	54,583
SRE TOTAL	-	-	7,500	-	174,209	-	-	-	\$ 181,709
SRE 32 ENTERPRISE OPERATIONS									
3200 ENTERPRISE OPERATIONS	-	-	-	-	8,363	-	-	-	\$ 8,363
SRE TOTAL	-	-	-	-	8,363	-	-	-	\$ 8,363
GRAND TOTAL	\$ 1,757,382	\$ 574,872	\$ 172,369	\$ 12,000	\$ 778,918	\$ 113,775	\$ 113,000	\$ 22,442	\$ 3,544,758



Horizons K-8 School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 414,070	\$ 432,724	\$ 540,586	\$ 657,085	\$ 685,436
REVENUE:					
Per-Pupil Funding	\$ 2,071,237	\$ 2,181,782	\$ 2,314,892	\$ 2,404,697	\$ 2,459,032
Override Election Revenue	703,515	739,870	764,768	778,476	782,030
Other State Revenue	53,893	77,519	65,548	73,519	74,119
State Grant Revenue	2,634,803	71,847	-	-	-
Miscellaneous Revenue	182,627	168,294	264,342	257,887	125,186
Fundraising Revenue	-	-	-	-	124,500
CDE Capital Construction	-	30,062	28,120	43,103	45,714
TOTAL REVENUE	\$ 5,646,075	\$ 3,269,374	\$ 3,437,670	\$ 3,557,682	\$ 3,610,581
TOTAL RESOURCES	\$ 6,060,145	\$ 3,702,098	\$ 3,978,256	\$ 4,214,767	\$ 4,296,017
EXPENDITURES:					
Personnel	\$ 2,266,492	\$ 2,362,158	\$ 2,360,524	\$ 2,559,248	\$ 2,608,050
Purchased Services	27,113	55,108	155,313	154,277	166,514
Purchased Services from District	599,727	619,033	645,737	664,779	691,182
Supplies	36,063	61,125	62,721	65,443	84,150
Property and Equipment	2,683,519	45,881	75,226	52,485	66,254
Other Uses	14,507	18,207	21,650	33,099	142,558
TOTAL EXPENDITURES	\$ 5,627,421	\$ 3,161,512	\$ 3,321,171	\$ 3,529,331	\$ 3,758,708
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 104,582
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 5,627,421	\$ 3,161,512	\$ 3,321,171	\$ 3,529,331	\$ 3,863,290
ENDING BALANCE	\$ 432,724	\$ 540,586	\$ 657,085	\$ 685,436	\$ 432,727
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	324.9	333.5	332.3	334.5	331.4



Horizon K-8 School (continued)

Service (SRE) Budget by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2016-17 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	81,527	-	-	-	\$ 81,527
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	3,067,526	3,067,526
0070 TALENTED AND GIFTED	-	-	-	-	3,787	-	-	-	3,787
SRE TOTAL	-	-	-	-	85,314	-	-	3,067,526	\$ 3,152,840
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	156,311	-	-	-	\$ 156,311
SRE TOTAL	-	-	-	-	156,311	-	-	-	\$ 156,311
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,145	-	-	-	\$ 3,145
SRE TOTAL	-	-	-	-	3,145	-	-	-	\$ 3,145
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	65,503	-	-	-	\$ 65,503
SRE TOTAL	-	-	-	-	65,503	-	-	-	\$ 65,503
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	36,963	-	-	-	\$ 36,963
SRE TOTAL	-	-	-	-	36,963	-	-	-	\$ 36,963
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	181,688	-	-	-	\$ 181,688
SRE TOTAL	-	-	-	-	181,688	-	-	-	\$ 181,688
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	14,382	-	-	-	\$ 14,382
2820 COMMUNICATION SERVICES	-	-	-	-	1,105	-	-	-	1,105
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	88,359	-	-	-	88,359
2850 RISK MANAGEMENT SERVICES	-	-	-	-	50,651	-	-	-	50,651
SRE TOTAL	-	-	-	-	154,497	-	-	-	\$ 154,497
SRE 32 ENTERPRISE OPERATIONS									
3200 ENTERPRISE OPERATIONS	-	-	-	-	7,761	-	-	-	\$ 7,761
SRE TOTAL	-	-	-	-	7,761	-	-	-	\$ 7,761
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 691,182	\$ -	\$ -	\$ 3,067,526	\$ 3,758,708



Boulder Preparatory High School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 214,502	\$ 270,078	\$ 166,637	\$ 117,614	\$ 216,748
REVENUE					
Per-Pupil Funding	\$ 769,129	\$ 687,330	\$ 668,805	\$ 787,240	\$ 766,861
Override Election Revenue	250,064	222,088	204,993	241,231	234,188
Other State Revenue	20,084	6,056	18,572	24,136	19,514
At Risk Supplemental Aid	32,191	19,901	4,833	6,949	20,000
Miscellaneous Revenue	2,400	-	-	13,980	-
CDE Capital Construction	10,257	10,154	15,913	28,176	28,701
TOTAL REVENUE	\$ 1,084,125	\$ 945,529	\$ 913,116	\$ 1,101,712	\$ 1,069,264
TOTAL RESOURCES	\$ 1,298,627	\$ 1,215,607	\$ 1,079,753	\$ 1,219,326	\$ 1,286,012
EXPENDITURES:					
Personnel	\$ 615,371	\$ 670,058	\$ 542,175	\$ 615,663	\$ 674,000
Purchased Services	69,921	68,897	50,898	56,694	25,500
Purchased Services from District	216,151	198,520	182,788	217,910	200,809
Supplies	75,934	72,414	53,501	53,807	59,400
Property and Equipment	22,581	20,476	120,530	37,664	74,060
Other Uses	28,591	18,605	12,247	20,840	-
TOTAL EXPENDITURES	\$ 1,028,549	\$ 1,048,970	\$ 962,139	\$ 1,002,578	\$ 1,033,769
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 32,078
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 1,028,549	\$ 1,048,970	\$ 962,139	\$ 1,002,578	\$ 1,065,847
ENDING BALANCE	\$ 270,078	\$ 166,637	\$ 117,614	\$ 216,748	\$ 220,165
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	117.0	107.0	94.0	109.0	104.0



Boulder Preparatory High School (continued)

Service (SRE) Budget by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2016-17 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	3,438	-	-	832,960	\$ 836,398
SRE TOTAL	-	-	-	-	3,438	-	-	832,960	\$ 836,398
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	124,580	-	-	-	\$ 124,580
SRE TOTAL	-	-	-	-	124,580	-	-	-	\$ 124,580
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	1,013	-	-	-	\$ 1,013
SRE TOTAL	-	-	-	-	1,013	-	-	-	\$ 1,013
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	20,738	-	-	-	\$ 20,738
SRE TOTAL	-	-	-	-	20,738	-	-	-	\$ 20,738
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	11,702	-	-	-	\$ 11,702
SRE TOTAL	-	-	-	-	11,702	-	-	-	\$ 11,702
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	4,553	-	-	-	\$ 4,553
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	18,749	-	-	-	\$ 18,749
2850 RISK MANAGEMENT SERVICES	-	-	-	-	16,036	-	-	-	\$ 16,036
SRE TOTAL	-	-	-	-	39,338	-	-	-	\$ 39,338
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 200,809	\$ -	\$ -	\$ 832,960	\$ 1,033,769



Justice High School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 122,684	\$ 111,413	\$ 70,126	\$ 140,765	\$ 232,686
REVENUE:					
Per-Pupil Funding	\$ 602,522	\$ 545,282	\$ 598,355	\$ 571,395	\$ 604,599
Override Election Revenue	88,330	82,943	81,524	90,691	95,160
Other State Revenue	15,565	2,035	14,898	17,796	18,502
At Risk Supplemental Aid	30,482	8,746	22,391	50,760	-
Miscellaneous Revenue	600	14,000	7,595	18,015	-
CDE Capital Construction	7,978	9,585	12,443	20,679	22,630
TOTAL REVENUE	\$ 745,477	\$ 662,591	\$ 737,206	\$ 769,336	\$ 740,891
TOTAL RESOURCES	<u>\$ 868,161</u>	<u>\$ 774,004</u>	<u>\$ 807,332</u>	<u>\$ 910,101</u>	<u>\$ 973,577</u>
EXPENDITURES:					
Personnel	\$ 412,359	\$ 407,694	\$ 309,096	\$ 256,709	\$ 379,823
Purchased Services	117,369	105,725	145,008	131,545	37,933
Purchased Services from District	171,356	155,046	146,839	160,808	184,764
Supplies	35,500	24,731	33,116	84,399	107,750
Property and Equipment	-	-	-	-	113,568
Other Uses	20,164	10,682	32,508	43,954	127,512
TOTAL EXPENDITURES	\$ 756,748	\$ 703,878	\$ 666,567	\$ 677,415	\$ 951,350
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 22,227
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 756,748</u>	<u>\$ 703,878</u>	<u>\$ 666,567</u>	<u>\$ 677,415</u>	<u>\$ 973,577</u>
ENDING BALANCE	<u>\$ 111,413</u>	<u>\$ 70,126</u>	<u>\$ 140,765</u>	<u>\$ 232,686</u>	<u>\$ -</u>
	2012-13	2013-14	2014-15	2015-16	2016-17
FUNDED STUDENT FTE:	91.0	95.5	73.5	80.0	82.0



Justice High School

Service (SRE) Budget by Object

SRE PROGRAM	0100'S SALARIES	0200'S BENEFITS	0300'S PROF/TECH SERVICES	0400'S PROPERTY SERVICES	0500'S OTHER SERVICES	0600'S SUPPLIES	0700'S PROPERTY	0800/0900'S OTHER USES	2016-17 REVISED BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	120,140	39,412	12,108	5,300	24,951	89,000	-	126,302	\$ 417,213
0070 TALENTED AND GIFTED	-	-	-	-	130	-	-	-	130
SRE TOTAL	120,140	39,412	12,108	5,300	25,081	89,000	-	126,302	\$ 417,343
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	98,226	-	-	-	\$ 98,226
SRE TOTAL	-	-	-	-	98,226	-	-	-	\$ 98,226
SRE 14 COCRRICULAR ED/ATHLETICS									
1800 COCRRICULAR ACTIVITIES	-	-	-	-	-	5,000	-	1,210	\$ 6,210
1817 F CHEERLEADING	-	-	-	-	-	750	-	-	750
1850 M FOOTBALL	-	-	1,350	-	-	1,000	-	-	2,350
SRE TOTAL	-	-	1,350	-	-	6,750	-	1,210	\$ 9,310
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	18,895	6,990	-	-	-	-	-	-	\$ 25,885
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	518	-	-	-	518
SRE TOTAL	18,895	6,990	-	-	518	-	-	-	\$ 26,403
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	16,351	-	-	-	\$ 16,351
2317 AUDIT SERVICES	-	-	2,575	-	-	-	-	-	2,575
SRE TOTAL	-	-	2,575	-	16,351	-	-	-	\$ 18,926
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	120,138	37,035	-	-	-	-	-	-	\$ 157,173
SRE TOTAL	120,138	37,035	-	-	-	-	-	-	\$ 157,173
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	9,227	-	-	-	\$ 9,227
2516 FINANCIAL ACCOUNTING SVCS	30,792	6,421	-	-	-	-	-	-	37,213
SRE TOTAL	30,792	6,421	-	-	9,227	-	-	-	\$ 46,440
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	2,000	10,000	1,281	12,000	-	-	\$ 25,281
SRE TOTAL	-	-	2,000	10,000	1,281	12,000	-	-	\$ 25,281
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	3,590	-	-	-	\$ 3,590
2820 COMMUNICATION SERVICES	-	-	-	-	390	-	-	-	390
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	22,056	-	-	-	22,056
2850 RISK MANAGEMENT SERVICES	-	-	-	-	12,644	-	-	-	12,644
SRE TOTAL	-	-	-	-	38,680	-	-	-	\$ 38,680
SRE 40 BULDING ACQ/CONSTRUCTION									
4000 BUILDING ACQ/CONSTRUCTION	-	-	-	-	-	-	113,568	-	\$ 113,568
SRE TOTAL	-	-	-	-	-	-	113,568	-	\$ 113,568
GRAND TOTAL	\$ 289,965	\$ 89,858	\$ 18,033	\$ 15,300	\$ 189,364	\$ 107,750	\$ 113,568	\$ 127,512	\$ 951,350



Peak to Peak K-12 School

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 3,010,069	\$ 3,093,476	\$ 3,094,715	\$ 3,771,498	\$ 3,315,564
REVENUE:					
Per-Pupil Funding	\$ 9,019,350	\$ 9,261,281	\$ 9,884,090	\$ 10,255,922	\$ 10,389,532
Override Election Revenue	3,042,721	3,085,441	3,193,074	3,241,952	3,278,070
Other State Revenue	235,824	252,569	293,000	326,761	330,790
Miscellaneous Revenue	2,021,299	1,937,114	1,982,229	2,037,395	1,982,100
CDE Capital Construction	123,947	134,268	239,346	365,714	389,890
TOTAL REVENUE	\$ 14,443,141	\$ 14,670,673	\$ 15,591,739	\$ 16,227,744	\$ 16,370,382
TOTAL RESOURCES	<u>\$ 17,453,210</u>	<u>\$ 17,764,149</u>	<u>\$ 18,686,454</u>	<u>\$ 19,999,242</u>	<u>\$ 19,685,946</u>
EXPENDITURES:					
Personnel	\$ 8,143,250	\$ 8,301,452	\$ 8,770,305	\$ 9,700,982	\$ 10,341,251
Purchased Services	2,347,283	2,408,598	2,238,369	2,451,992	2,360,756
Purchased Services from District	2,405,478	2,573,905	2,658,707	1,753,355	1,835,005
Supplies	876,041	839,433	860,233	1,127,168	1,326,857
Property and Equipment	293,469	344,449	187,292	1,322,359	69,750
Other Uses	294,213	201,597	200,050	327,822	-
TOTAL EXPENDITURES	\$ 14,359,734	\$ 14,669,434	\$ 14,914,956	\$ 16,683,678	\$ 15,933,619
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 488,981
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 14,359,734</u>	<u>\$ 14,669,434</u>	<u>\$ 14,914,956</u>	<u>\$ 16,683,678</u>	<u>\$ 16,422,600</u>
ENDING BALANCE	<u>\$ 3,093,476</u>	<u>\$ 3,094,715</u>	<u>\$ 3,771,498</u>	<u>\$ 3,315,564</u>	<u>\$ 3,263,346</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	1,412.8



Peak to Peak K-12 School

Service (SRE) Budget by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2016-17
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	-	14,098,614	\$ 14,098,614
SRE TOTAL	-	-	-	-	-	-	-	14,098,614	\$ 14,098,614
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	669,498	-	-	-	\$ 669,498
SRE TOTAL	-	-	-	-	669,498	-	-	-	\$ 669,498
SRE 16 LITERACY & LANGUAGE									
0010 GEN ELEMENTARY EDUC	-	-	-	-	-	-	-	-	\$ -
0020 GEN MIDDLE EDUCATION	-	-	-	-	349,189	-	-	-	\$ 349,189
SRE TOTAL	-	-	-	-	349,189	-	-	-	\$ 349,189
SRE 17 TALENTED & GIFTED									
0070 TALENTED AND GIFTED	-	-	-	-	15,065	-	-	-	\$ 15,065
SRE TOTAL	-	-	-	-	15,065	-	-	-	\$ 15,065
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	6,565	-	-	-	\$ 6,565
SRE TOTAL	-	-	-	-	6,565	-	-	-	\$ 6,565
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	238,498	-	-	-	\$ 238,498
SRE TOTAL	-	-	-	-	238,498	-	-	-	\$ 238,498
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	111,481	-	-	-	\$ 111,481
SRE TOTAL	-	-	-	-	111,481	-	-	-	\$ 111,481
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	61,600	-	-	-	\$ 61,600
2830 HUMAN RESOURCES	-	-	-	-	4,657	-	-	-	\$ 4,657
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	378,452	-	-	-	\$ 378,452
2850 RISK MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	\$ -
SRE TOTAL	-	-	-	-	444,709	-	-	-	\$ 444,709
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,835,005	\$ -	\$ -	\$ 14,098,614	\$ 15,933,619



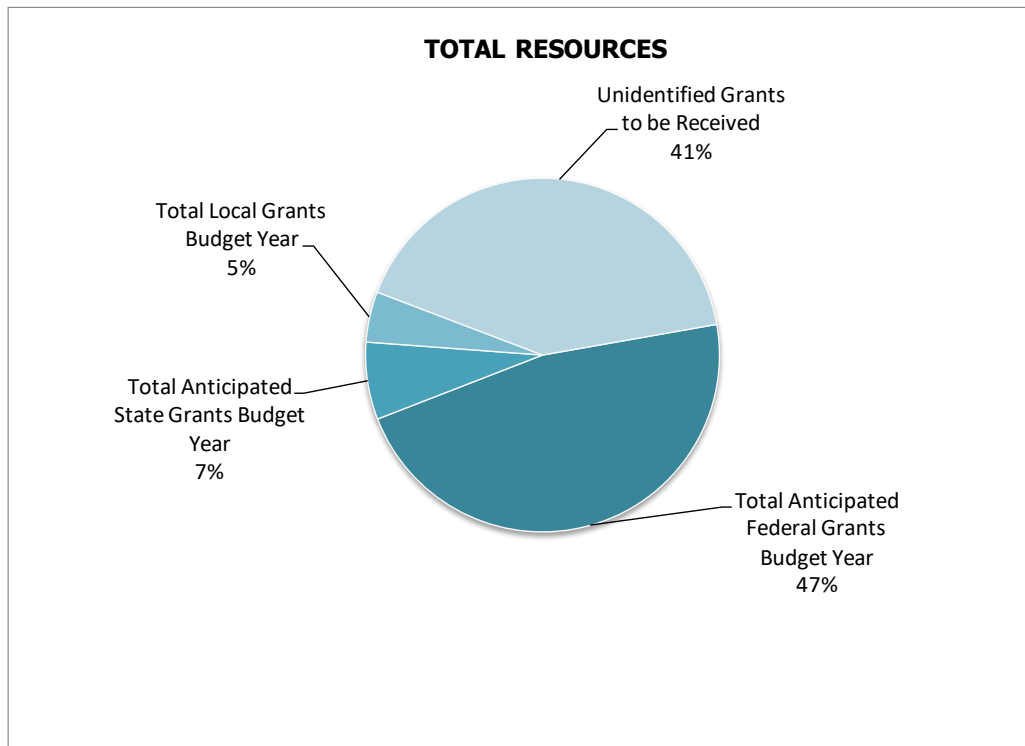
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Governmental Designated-Purpose Grants Fund

The Governmental Designated-Purpose Grants Fund is the vehicle for receipt and expenditure of categorical funds. The district receives numerous local, state, and federal grants which have varying fiscal years. These grant funds supplement the regular district educational programs.



**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 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ -	\$ 9,277	\$ 79,345	\$ 7,855	\$ -
10.172	Local Food Promotion Program	Sept - Sept	-	-	-	-	223,948
20.205	Highway Planning and Construction	June - June	17,426	26,350	-	27,367	-
84.002A	Adult Education Family Literacy	July - June	100,071	95,067	99,865	93,452	95,067
84.010	Title I, Part A, NCLB	July - June	2,605,835	2,375,020	2,089,797	2,100,453	2,386,874
84.010	Title I, Short Term District Improvement	Aug - Sept	40,358	-	-	-	-
84.010A	Title 1A, School Improvement	July - Sept	208,278	62,655	-	-	-
84.011	Migrant Education	July - June	-	-	-	-	7,880
84.027	Special Education: IDEA Part B	July - June	4,916,805	4,884,951	5,287,088	4,914,818	5,258,324
84.048A	Vocational Education - Carl Perkins Secondary	July - June	152,513	129,724	118,000	127,392	137,932
84.060A	Title VII, Part A: Indian Education	July - June	25,026	11,617	12,942	15,994	18,830
84.126	School to Work Alliance Program (SWAP)	July - June	200,435	411,308	402,526	477,748	-
84.173	IDEA: Special Education: Preschool Grants	July - June	106,450	113,147	118,176	132,647	112,634
84.184	Safe and Drug Free Schools and Communities	Aug - Aug	-	-	32,126	-	-
84.184S	School Emergency Response to Violence	Sept - April	-	359,206	-	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	28,565	46,153	35,805	39,575	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	541,430	550,050	402,540	126,760	150,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	379,845	150,000	438,068	360,488	267,120
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	5,978	6,664
84.365	Title III, NCLB, ELL	July - June	234,838	197,961	190,930	171,091	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	667,619	676,445
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	800	-
			<u>\$ 10,606,462</u>	<u>\$ 10,183,457</u>	<u>\$ 10,080,571</u>	<u>\$ 9,289,727</u>	<u>\$ 9,539,526</u>
STATE GRANT NAME							
	School of Excellence	Indefinite	\$ 3,924	\$ 568	\$ 1,547	\$ -	\$ -
	Comprehensive Health Education Program	July - June	37,235	35,579	27,187	48,934	30,000
	Colorado Department of Natl Res Division of Wildlife	July - June	-	-	-	1,500	-
	School Counselor Corps	July - June	173,580	205,322	525,490	447,835	490,685
	State Grants for Libraries	July - June	-	7,490	7,334	9,274	-
	State Grant NTNL Board Certification	July - June	-	222,821	241,504	230,504	-
	State Grant - Public Health and Environment	Jan - Dec	-	-	4,300	25,000	24,985
	State Grant - Colorado Brain Injury Program	July - June	-	-	2,500	-	-
	State Grant - Student Re-Engagement	July - June	-	-	-	9,850	268,686
	State Grant - School Health Professionals	July - June	-	-	113,552	201,861	355,700
	State Grant - School CPR and AED Training	July - June	-	-	10,668	-	-
	State Grant - School Turnaround Leaders Development	July - June	-	-	-	19,399	12,601
	State Grant - Gifted Education Universal Screening	July - June	-	-	48,158	46,283	37,094
	State Grant - SWAP	July - June	-	-	-	-	452,788
	State Grant - SAPI	Jan - June	-	-	37,413	9,695	-
	State Grant - School Safety Resource Center	Nov - Oct	-	-	-	5,859	-
	Expelled and At-Risk	Mar - June	-	-	173,496	294,319	221,789
	Expelled and At-Risk - Boulder Prep	July - June	38,950	-	-	-	-
	Expelled and At-Risk	July - June	99,969	-	-	-	-
TOTAL STATE GRANTS			<u>\$ 353,658</u>	<u>\$ 471,780</u>	<u>\$ 1,193,149</u>	<u>\$ 1,350,313</u>	<u>\$ 1,894,328</u>
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			10,606,462	10,183,457	10,080,571	9,289,727	9,539,526
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			353,658	471,780	1,193,149	1,350,313	1,894,328
TOTAL LOCAL GRANTS BUDGET YEAR			554,519	639,331	760,001	906,614	179,353
UNIDENTIFIED GRANTS TO BE RECEIVED**			-	-	-	-	7,886,793
TOTAL BUDGET			<u>\$ 11,514,639</u>	<u>\$ 11,294,568</u>	<u>\$ 12,033,721</u>	<u>\$ 11,546,654</u>	<u>\$ 19,500,000</u>

* The Budget does not include carryover dollars

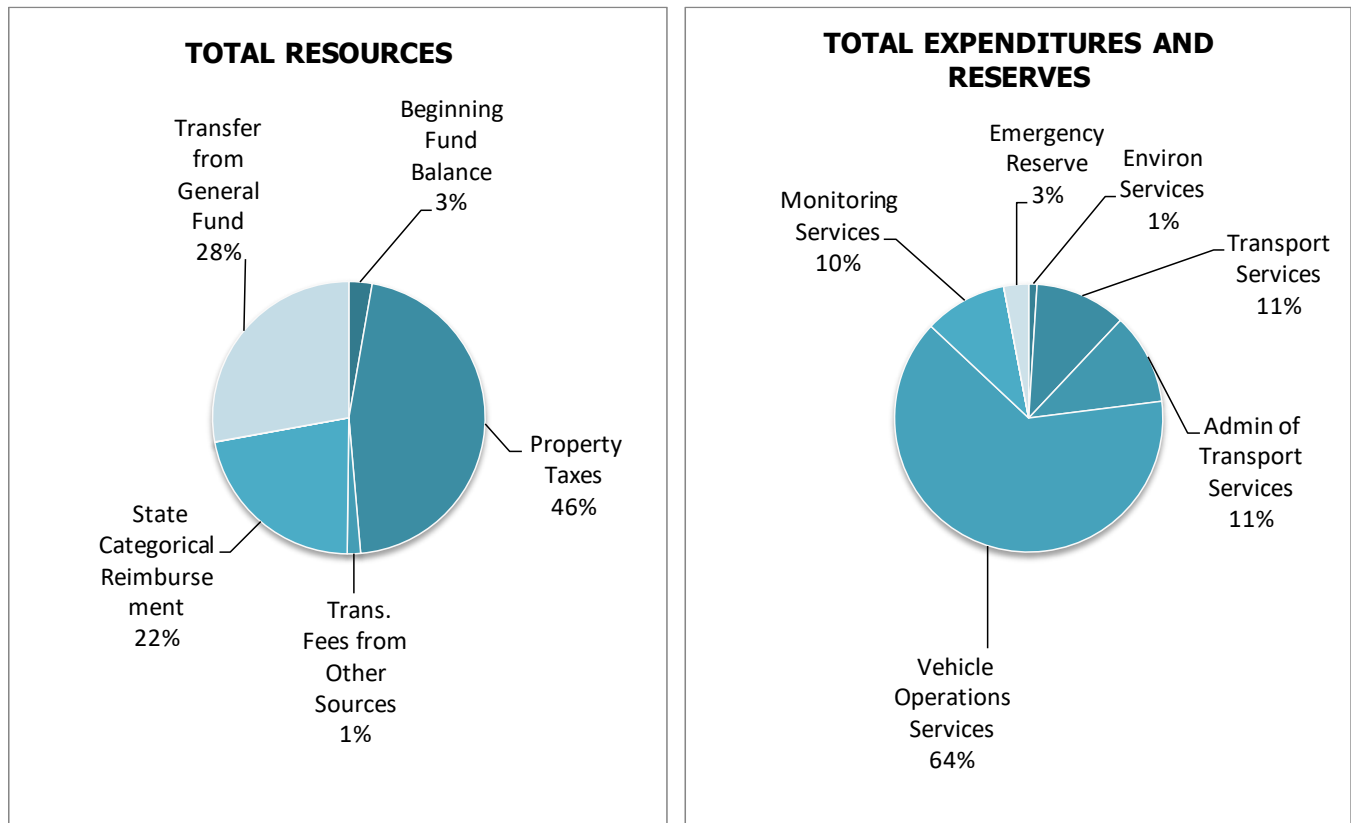
** The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

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



Transportation Fund

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





Transportation Fund (continued)

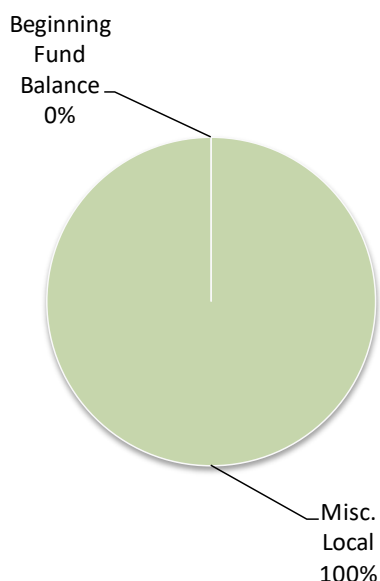
	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 368,777	\$ 894,884	\$ 724,040	\$ 415,278	\$ 437,017	\$ 461,341	\$ 471,414	\$ 476,687
REVENUE:								
Property Taxes	\$ 7,226,986	\$ 7,304,343	\$ 7,253,678	\$ 7,234,968	\$ 7,263,500	\$ 7,263,500	\$ 7,263,500	\$ 7,263,500
Trans. Fees from Other Sources	293,947	295,458	234,239	191,419	250,000	250,000	250,000	250,000
State Categorical Reimbursement	3,172,498	3,205,307	3,302,904	3,373,313	3,473,653	3,690,730	3,771,312	3,813,498
CDE Audit Adjustment	-	-	(41,808)	-	4,946	-	-	-
One-Time Transfer from General Operating Fund	-	2,000,000	574,410	681,000	-	-	-	-
Transfer from General Operating Fund	2,385,212	577,212	2,252,209	3,276,620	4,410,268	4,519,643	4,610,036	4,702,237
TOTAL REVENUE	\$ 13,078,643	\$ 13,382,320	\$ 13,575,632	\$ 14,757,320	\$ 15,402,367	\$ 15,723,873	\$ 15,894,848	\$ 16,029,235
TOTAL RESOURCES	\$ 13,447,420	\$ 14,277,204	\$ 14,299,672	\$ 15,172,598	\$ 15,839,384	\$ 16,185,214	\$ 16,366,262	\$ 16,505,922
EXPENDITURES:								
Maintenance & Operations	\$ 40,794	\$ 37,639	\$ 32,894	\$ 28,685	\$ 30,900	\$ 31,666	\$ 32,299	\$ 32,945
Environmental Services	134,773	171,660	170,894	147,238	136,882	140,277	143,083	145,945
Transportation Services	1,933,024	1,994,254	1,730,100	1,591,717	1,761,551	1,805,237	1,805,237	1,805,237
Admin of Transportation Services	1,399,115	1,516,801	1,590,871	1,724,061	1,802,076	1,846,767	1,883,702	1,921,376
Vehicle Operations Services	7,905,855	8,492,832	8,889,821	9,746,285	10,029,451	10,232,564	10,334,819	10,395,420
Monitoring Services	1,138,975	1,339,978	1,469,814	1,497,595	1,617,183	1,657,289	1,690,435	1,724,244
TOTAL EXPENDITURES	\$ 12,552,536	\$ 13,553,164	\$ 13,884,394	\$ 14,735,581	\$ 15,378,043	\$ 15,713,800	\$ 15,889,575	\$ 16,025,167
RESERVES:								
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 461,341	\$ 471,414	\$ 476,687	\$ 480,755
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 12,552,536	\$ 13,553,164	\$ 13,884,394	\$ 14,735,581	\$ 15,839,384	\$ 16,185,214	\$ 16,366,262	\$ 16,505,922
ENDING BALANCE	\$ 894,884	\$ 724,040	\$ 415,278	\$ 437,017	\$ -	\$ -	\$ -	\$ -



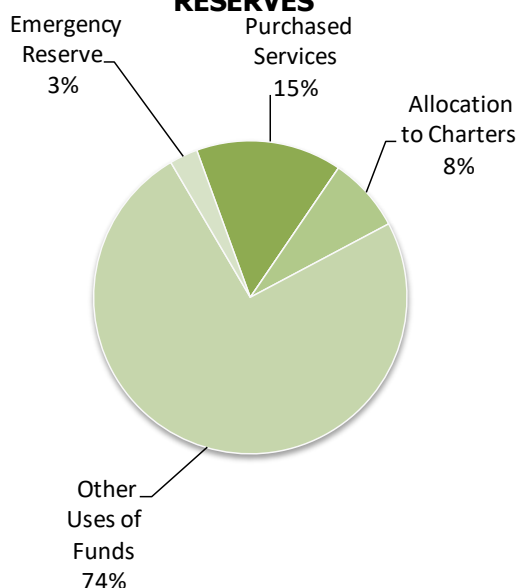
Operations & Technology Fund

The Capital Construction, Technology, and Maintenance Fund has been established to account for activity which was authorized with funds made available from the passage of the 2016 Ballot Measure. Voters approved an operational mill levy which will fund a portion of the \$33.4 million in present ongoing maintenance, custodial, security, and technology expenditures. Resources from the levy will allow investment for ongoing preventative maintenance and repairs to extend facility life. Initially the levy will generate \$10 million dollars a year. The Board of Education has authority to increase the levy to 4 mills in future years. Current year funding includes revenues from the initial levy.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





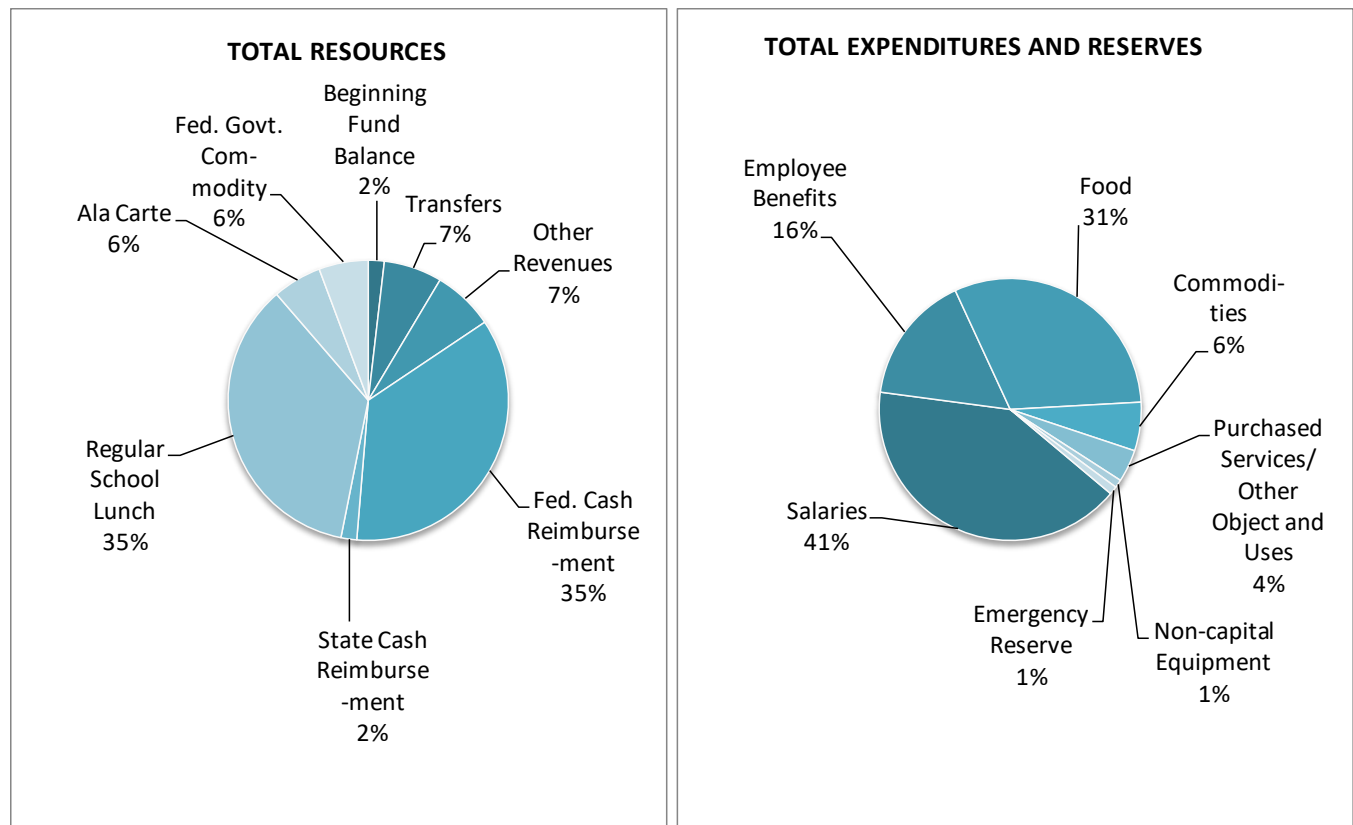
Operations & Technology Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-30
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,789,806	\$ 341,936	\$ 299,765
REVENUE:								
Property Taxes - Election	\$ -	\$ -	\$ -	\$ -	\$ 9,950,000	\$ 9,950,000	\$ 9,950,000	\$ 9,950,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,950,000</u>	<u>\$ 11,739,806</u>	<u>\$ 10,291,936</u>	<u>\$ 10,249,765</u>
EXPENDITURES:								
Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -
Allocation to Charters	-	-	-	-	767,104	762,370	757,525	752,741
Other Uses	-	-	-	-	7,393,090	9,135,500	9,234,646	9,198,487
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,660,194</u>	<u>\$ 11,397,870</u>	<u>\$ 9,992,171</u>	<u>\$ 9,951,228</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 289,806	\$ 341,936	\$ 299,765	\$ 298,537
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,950,000</u>	<u>\$ 11,739,806</u>	<u>\$ 10,291,936</u>	<u>\$ 10,249,765</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Food Services Fund

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 \$199,146 for COLA, step and market review increases will be provided by the General Operating Fund for the 2016-17 fiscal year. Lunch prices increased by 7.0 percent during the 2016-17 school year.




Food Services Fund (continued)

	2012-13	2013-14	2014-15	2015-16	2016-17	PROJECTED BUDGET		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 175,308	\$ 187,102	\$ 29,867	\$ 113,920	\$ 163,068	\$ 168,992	\$ 174,048	\$ 178,405
REVENUE:								
Over/Under	\$ (1,179)	\$ (7,850)	\$ (547)	\$ (2,300)	\$ (275)	\$ (282)	\$ (288)	\$ (294)
A la Carte	482,582	440,771	520,204	487,380	500,222	512,628	522,881	533,339
Regular School Lunch	2,160,258	2,359,195	2,837,629	2,853,150	3,148,599	3,226,684	3,291,218	3,357,042
Federal Cash Reimbursement	2,479,834	2,622,522	2,936,851	2,924,339	3,165,240	3,243,738	3,308,613	3,374,785
State Cash Reimbursement	67,729	66,218	85,633	96,771	98,522	100,965	102,984	105,044
Catering	120,649	188,796	293,438	346,981	353,008	361,763	368,998	376,378
Reduced Price Meals	24,926	18,300	13,711	13,416	13,853	14,197	14,481	14,771
Federal Government Commodities	299,309	361,124	371,553	475,140	504,328	516,835	527,170	537,713
Miscellaneous Local	77,654	133,208	47,969	85,070	100,000	102,480	104,530	106,621
Snack Revenue	83,045	103,301	107,176	96,117	99,389	101,854	103,891	105,969
Breakfast Revenue	65,450	82,044	85,709	75,000	71,424	73,195	74,659	76,152
Headstart	49,362	34,678	45,289	46,592	48,825	50,036	51,037	52,058
Flood Insurance Proceeds	-	146,689	-	-	-	-	-	-
TOTAL REVENUE	\$ 5,909,619	\$ 6,548,996	\$ 7,344,615	\$ 7,497,656	\$ 8,103,135	\$ 8,304,093	\$ 8,470,174	\$ 8,639,578
TRANSFERS:								
Transfer from General Operating Fund	\$ 452,802	\$ 405,017	\$ 494,925	\$ 757,402	\$ 595,446	\$ 610,213	\$ 622,417	\$ 634,865
TOTAL TRANSFERS	\$ 452,802	\$ 405,017	\$ 494,925	\$ 757,402	\$ 595,446	\$ 610,213	\$ 622,417	\$ 634,865
TOTAL RESOURCES	\$ 6,537,729	\$ 7,141,115	\$ 7,869,407	\$ 8,368,978	\$ 8,861,649	\$ 9,083,298	\$ 9,266,639	\$ 9,452,848
EXPENDITURES:								
Personnel	\$ 3,790,848	\$ 4,048,951	\$ 4,405,933	\$ 4,779,591	\$ 5,045,719	\$ 5,218,549	\$ 5,327,409	\$ 5,433,959
Purchased Services	137,659	91,833	115,678	116,337	125,180	126,682	129,089	131,671
Food	1,788,916	2,158,853	2,581,776	2,646,174	2,736,926	2,769,769	2,822,395	2,878,843
Commodities	304,731	327,787	372,138	400,484	504,328	510,380	520,077	530,479
Other Uses	134,363	180,985	189,048	161,442	170,000	172,040	175,309	178,815
Uncollectable Accounts	72,662	-	-	-	-	-	-	-
Non-capital Equipment	37,543	47,685	63,550	76,942	80,504	81,470	83,018	84,678
Equipment Depreciation	49,307	31,580	-	-	-	-	-	-
Other Objects and Uses	34,598	52,254	27,364	24,940	30,000	30,360	30,937	31,556
TOTAL EXPENDITURES	\$ 6,350,627	\$ 6,939,928	\$ 7,755,487	\$ 8,205,910	\$ 8,692,657	\$ 8,909,250	\$ 9,088,234	\$ 9,270,001
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 128,992	\$ 131,358	\$ 133,985	\$ 136,665
GAAP RESERVES	-	-	-	-	40,000	42,690	44,420	46,182
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 168,992	\$ 174,048	\$ 178,405	\$ 182,847
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 6,350,627	\$ 6,939,928	\$ 7,755,487	\$ 8,205,910	\$ 8,861,649	9,083,298	9,266,639	9,452,848
ENDING BALANCE	\$ 187,102	\$ 201,187	\$ 113,920	\$ 163,068	\$ -	-	-	-

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



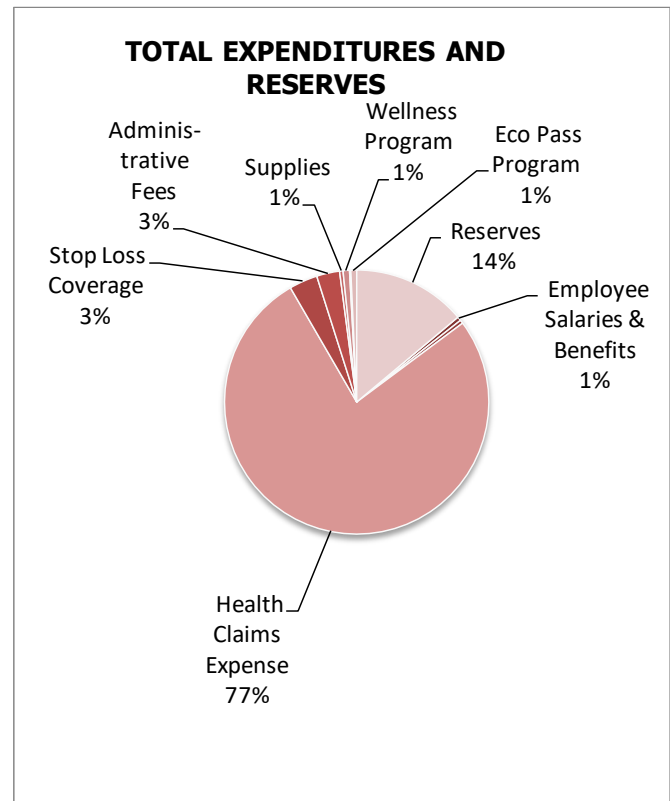
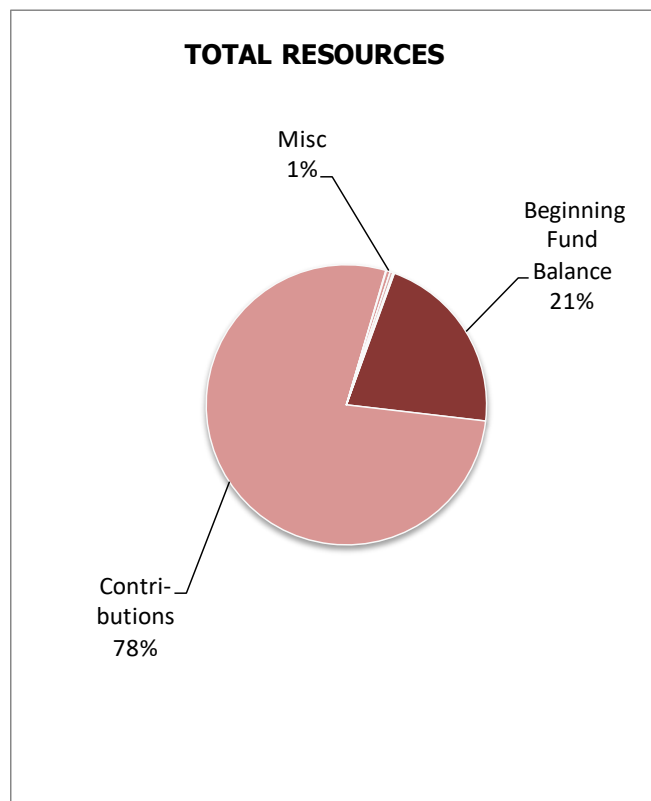
INTERNAL SERVICE FUNDS

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Health Insurance Fund

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

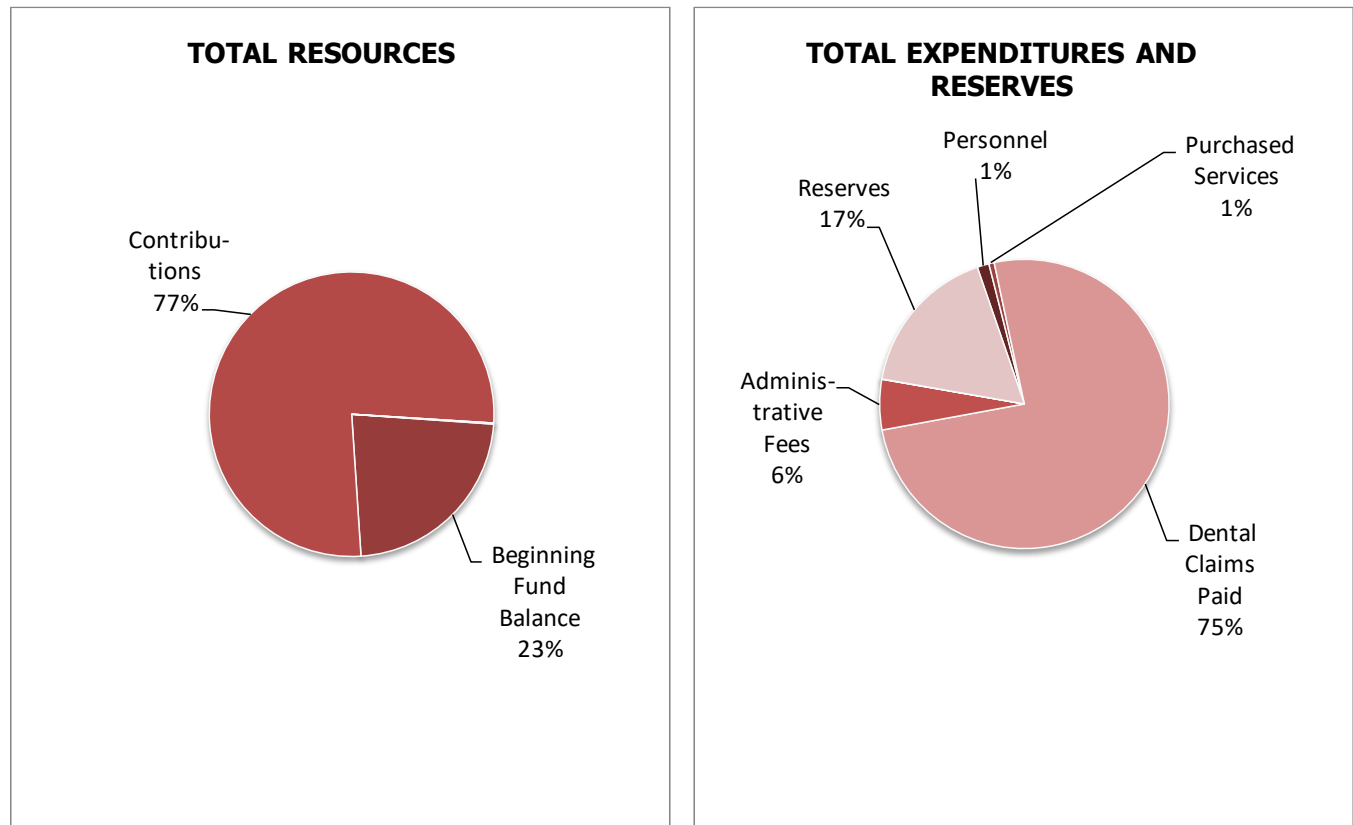
	2012-13	2013-14	2014-15	2015-16	2016-17	PROJECTED BUDGET		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 7,507,165	\$ 5,712,975	\$ 7,278,685	\$ 7,118,339	\$ 7,577,313	\$ 4,941,719	\$ 3,677,372	\$ 3,029,730
REVENUE:								
Contributions	\$ 23,303,981	\$ 26,039,644	\$ 26,440,578	\$ 27,548,009	\$ 27,650,000	\$ 29,585,500	\$ 31,656,485	\$ 33,872,439
Interest Income	12,437	5,680	7,089	21,133	30,000	30,000	30,000	30,000
Miscellaneous	196,080	219,140	305,089	540,727	155,000	158,844	162,021	165,261
Eco Pass Program	121,032	155,080	125,325	121,495	120,000	122,976	125,436	127,945
Employee Benefit Program	54,179	56,184	78,049	55,771	55,000	56,364	57,491	58,641
TOTAL REVENUE	\$ 23,687,709	\$ 26,475,728	\$ 26,956,130	\$ 28,287,135	\$ 28,010,000	\$ 29,953,684	\$ 32,031,433	\$ 34,254,286
TOTAL RESOURCES	\$ 31,194,874	\$ 32,188,703	\$ 34,234,815	\$ 35,405,474	\$ 35,587,313	\$ 34,895,403	\$ 35,708,805	\$ 37,284,016
EXPENDITURES:								
Personnel	\$ 151,593	\$ 152,508	\$ 238,548	\$ 173,760	\$ 176,394	180,769	184,384	188,072
Purchased Services	82,781	81,875	96,218	192,065	150,000	153,720	156,794	159,930
Health Claims Expense	22,971,821	24,506,166	23,927,664	24,665,207	27,342,624	27,889,476	29,283,950	31,040,987
Stop Loss Coverage	923,475	1,192,184	1,315,894	1,266,616	1,236,576	1,267,243	1,292,588	1,318,440
Administrative Fees	910,537	819,587	899,180	914,375	1,000,000	1,024,800	1,045,296	1,066,202
Supplies	-	-	203,491	138,136	150,000	153,720	156,794	159,930
Wellness Program	246,711	134,527	144,714	153,821	280,000	286,944	292,683	298,537
Employee Benefit Program	52,935	52,935	53,842	53,842	55,000	35	36	37
Eco Pass Program	142,046	229,177	236,925	270,339	255,000	261,324	266,550	271,881
TOTAL EXPENDITURES	\$ 25,481,899	\$ 27,168,959	\$ 27,116,476	\$ 27,828,161	\$ 30,645,594	\$ 31,218,031	\$ 32,679,075	\$ 34,504,016
RESERVES:								
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 4,941,719	\$ 3,677,372	\$ 3,029,730	\$ 2,780,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 4,941,719	\$ 3,677,372	\$ 3,029,730	\$ 2,780,000
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 25,481,899	\$ 27,168,959	\$ 27,116,476	\$ 27,828,161	\$ 35,587,313	\$ 34,895,403	\$ 35,708,805	\$ 37,284,016
ENDING BALANCE	\$ 5,712,975	\$ 5,019,744	\$ 7,118,339	\$ 7,577,313	\$ -	\$ -	\$ -	\$ -

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.



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.





Dental Insurance Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 472,317	\$ 445,490	\$ 595,583	\$ 650,299	\$ 690,020	\$ 512,155	\$ 353,294	\$ 217,094
REVENUE:								
Contributions	\$ 2,120,888	\$ 2,296,005	\$ 2,197,941	\$ 2,328,822	\$ 2,327,424	\$ 2,443,795	\$ 2,565,985	\$ 2,694,284
Interest Income	886	529	850	2,475	3,500	3,000	3,000	3,000
TOTAL REVENUE	\$ 2,121,774	\$ 2,296,534	\$ 2,198,791	\$ 2,331,297	\$ 2,330,924	\$ 2,446,795	\$ 2,568,985	\$ 2,697,284
TOTAL RESOURCES	<u>\$ 2,594,091</u>	<u>\$ 2,742,024</u>	<u>\$ 2,794,374</u>	<u>\$ 2,981,596</u>	<u>\$ 3,020,944</u>	<u>\$ 2,958,950</u>	<u>\$ 2,922,279</u>	<u>\$ 2,914,378</u>
EXPENDITURES:								
Personnel	\$ 37,958	\$ 35,248	\$ 36,868	\$ 39,271	\$ 40,228	\$ 41,226	\$ 42,051	\$ 42,892
Purchased Services	15,031	28,125	7,219	9,000	18,000	18,446	18,815	19,191
Dental Claims Paid	1,937,249	2,147,426	1,933,331	2,082,438	2,279,561	2,370,743	2,465,573	2,564,196
Administrative Fees	158,363	166,053	166,657	160,768	170,000	174,216	177,700	181,254
Supplies and Materials	-	-	-	99	1,000	1,025	1,046	1,067
TOTAL EXPENDITURES	\$ 2,148,601	\$ 2,376,852	\$ 2,144,075	\$ 2,291,576	\$ 2,508,789	\$ 2,605,656	\$ 2,705,185	\$ 2,808,600
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 512,155	\$ 353,294	\$ 217,094	\$ 105,778
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 512,155	\$ 353,294	\$ 217,094	\$ 105,778
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,148,601</u>	<u>\$ 2,376,852</u>	<u>\$ 2,144,075</u>	<u>\$ 2,291,576</u>	<u>\$ 3,020,944</u>	<u>\$ 2,958,950</u>	<u>\$ 2,922,279</u>	<u>\$ 2,914,378</u>
ENDING BALANCE	<u>\$ 445,490</u>	<u>\$ 365,172</u>	<u>\$ 650,299</u>	<u>\$ 690,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



CAPITAL PROJECTS FUNDS

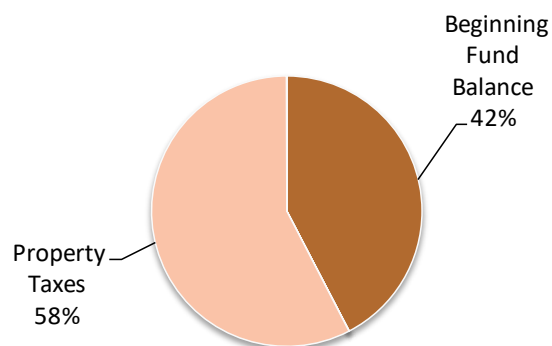
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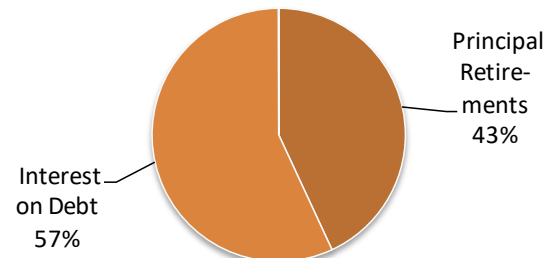
Bond Redemption Fund

The Bond Redemption Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The size of the mill levy for the Bond Redemption Fund is determined by the amount of the yearly requirement for the payment of principal and interest on the outstanding bonds.

TOTAL RESOURCES



TOTAL EXPENDITURES





Bond Redemption Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 24,457,080	\$ 24,492,573	\$ 24,822,129	\$ 33,532,514	\$ 38,491,424	\$ 46,162,347	\$ 42,011,127	\$ 43,552,369
REVENUE:								
Delinquent Property Taxes	\$ 24,038	\$ 27,443	\$ 73,764	\$ 64,914	\$ 20,000	\$ 21,000	\$ 23,000	\$ 25,000
Property Taxes	28,108,729	28,385,625	36,692,634	45,610,085	52,222,866	54,750,000	55,300,000	55,000,000
Interest Income	35,018	19,418	23,061	68,683	45,000	25,000	26,000	27,000
TOTAL REVENUE	\$ 28,167,785	\$ 28,432,486	\$ 36,789,459	\$ 45,743,682	\$ 52,287,866	\$ 54,796,000	\$ 55,349,000	\$ 55,052,000
TOTAL RESOURCES	<u>\$ 52,624,865</u>	<u>\$ 52,925,059</u>	<u>\$ 61,611,588</u>	<u>\$ 79,276,196</u>	<u>\$ 90,779,290</u>	<u>\$ 100,958,347</u>	<u>\$ 97,360,127</u>	<u>\$ 98,604,369</u>
EXPENDITURES:								
Principal Retirements	\$ 12,250,000	\$ 12,790,000	\$ 13,370,000	\$ 13,835,000	\$ 19,225,000	\$ 24,685,000	\$ 19,165,000	\$ 21,930,000
Interest on Debt	15,879,742	15,310,380	14,706,524	26,946,722	25,381,943	34,251,972	34,632,305	33,166,005
Other - Paying Agent Fees	2,550	2,550	2,550	3,050	10,000	10,248	10,453	10,662
TOTAL EXPENDITURES	\$ 28,132,292	\$ 28,102,930	\$ 28,079,074	\$ 40,784,772	\$ 44,616,943	\$ 58,947,220	\$ 53,807,758	\$ 55,106,667
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,132,292</u>	<u>\$ 28,102,930</u>	<u>\$ 28,079,074</u>	<u>\$ 40,784,772</u>	<u>\$ 44,616,943</u>	<u>\$ 58,947,220</u>	<u>\$ 53,807,758</u>	<u>\$ 55,106,667</u>
ENDING BALANCE	<u>\$ 24,492,573</u>	<u>\$ 24,822,129</u>	<u>\$ 33,532,514</u>	<u>\$ 38,491,424</u>	<u>\$ 46,162,347</u>	<u>\$ 42,011,127</u>	<u>\$ 43,552,369</u>	<u>\$ 43,497,702</u>



2006 Building Fund

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED 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

2014-2022 Building Fund 8-Year Spending Plan

Facility Condition renovations will improve the physical condition of buildings through repair and replacement of HVAC, electrical and plumbing systems, roofs, windows, interior and exterior doors as well as asbestos abatement, restroom renovations and upgrades to interior finishes and casework.

Program Compatibility renovations will improve the educational functionality of learning spaces such as Special Education rooms, auditoriums and music rooms.

Health and Physical Development improvements will expand opportunities for students to participate in fitness activities whether on the playground, individually or as part of a team through construction of multi-purpose fitness rooms, modern weight rooms and running tracks and paths.

Sustainability improvements will improve energy efficiency with lighting upgrades, HVAC upgrades and retro-commissioning to ensure all systems are performing optimally.

Educational Innovation renovations will modernize learning spaces to meet the needs of 21st Century students through the use of moveable walls to allow for flexible use of learning spaces, alternative furniture, shared activity spaces where students can collaborate, present or study independently or labs to support project-based learning to name a few examples.

School Replacement Creekside, Douglass and Emerald elementary schools will be replaced with new buildings to serve the same size enrollments as served currently.

District-wide Support Campus renovations will improve operational functionality and efficiency. Specifically renovations will be made to the central Transportation hub, a central kitchen will be constructed, professional development facilities will be expanded to support technology training and central administrative offices will be renovated.

District-wide Radio Upgrade will upgrade all district radios from analog to digital.

Information Technology renovations will improve Internet access and system stability. Audio enhancement will be provided for every classroom and the BVSD fiber optic network will be extended to select affordable housing projects to allow for Internet access.

Early Childhood Education classrooms and support spaces will be constructed to allow BVSD to provide preschool and full-day kindergarten throughout the district.

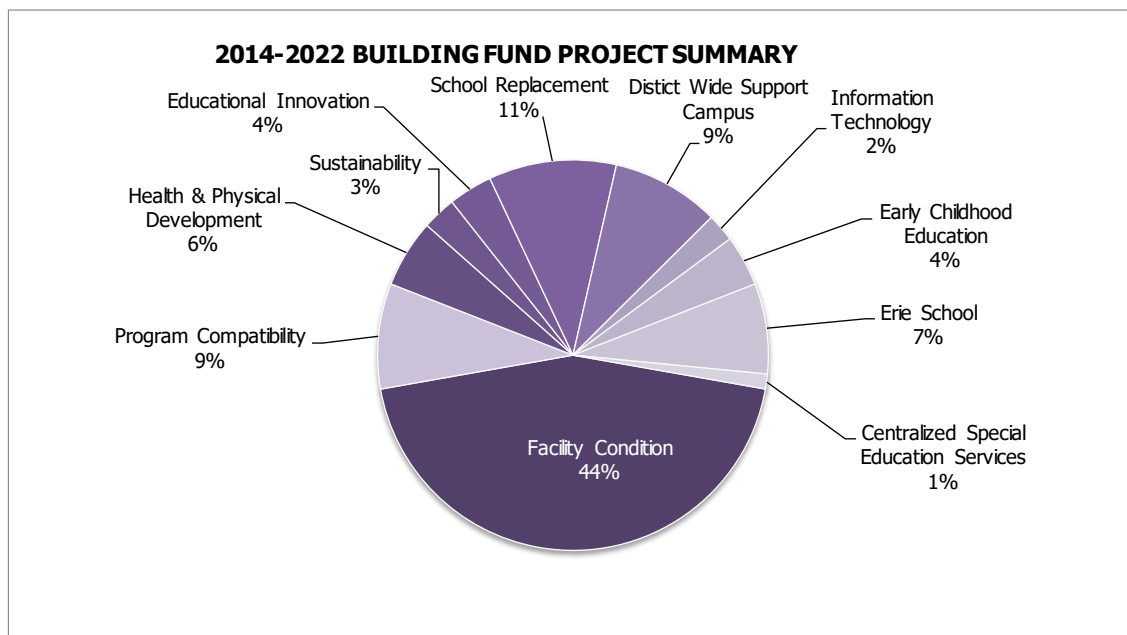
Erie School a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

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



2014 Building Fund (continued)

Facility Condition	\$	235,770,000
Program Compatibility		46,270,000
Health & Physical Development		29,890,000
Sustainability		14,820,000
Educational Innovation		19,350,000
School Replacement		56,050,000
Distict Wide Support Campus		47,510,000
District Wide Radio Upgrade		850,000
Information Technology		12,330,000
Early Childhood Education		22,350,000
Erie School		39,700,000
Centralized Special Education Services		6,500,000
TOTAL COST	\$	531,390,000
Inflation		37,230,000
Project Reserve		7,900,000
Additional Reserve (Bond Premium)		30,812,900
Other		3,789,307
TOTAL COST	\$	611,122,207





2014 Building Fund (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 277,155,593	\$ 213,889,151	\$ 213,889,151	\$ 18,868,933	\$ 62,318,432
REVENUE:								
Net Bond Proceeds	\$ -	\$ -	\$ 280,812,900	\$ -	\$ -	\$ -	\$ 186,520,000	\$ 140,000,000
Interest Income	-	-	27,824	1,434,675	750,000	750,000	750,000	1,125,000
School Contributions	-	-	-	1,322,099	400,000	400,000	-	-
Other Local Revenue	-	-	-	21,101	137,300	137,300	40,000	60,000
TOTAL REVENUE	\$ -	\$ -	\$ 280,840,723	\$ 2,777,874	\$ 1,287,300	\$ 1,287,300	\$ 187,310,000	\$ 141,185,000
TOTAL RESOURCES	\$ -	\$ -	\$ 280,840,723	\$ 279,933,467	\$ 215,176,451	\$ 215,176,451	\$ 206,178,933	\$ 203,503,432
EXPENDITURES:								
Capital Outlays	\$ -	\$ -	\$ 2,771,399	\$ 66,044,315	\$ 196,307,518	\$ 196,307,518	\$ 143,373,381	\$ 103,163,722
Bond Issuance Costs	-	-	913,732	-	-	-	487,120	512,880
TOTAL EXPENDITURES	\$ -	\$ -	\$ 3,685,131	\$ 66,044,315	\$ 196,307,518	\$ 196,307,518	\$ 143,860,501	\$ 103,676,602
ENDING BALANCE	\$ -	\$ -	\$ 277,155,593	\$ 213,889,151	\$ 18,868,933	\$ 18,868,933	\$ 62,318,432	\$ 99,826,830



2014 Building Fund (continued)

Project List

Elementary School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Revised Adopted 2016 - 2017	Construction Phase
BCSIS/HIGH PEAKS	\$ 6,702,090	\$ 7,698	\$ 3,336,645	Two
BEAR CREEK ELEMENTARY	6,223,480	-	-	Three
BIRCH ELEMENTARY	8,627,955	4,704,031	3,923,924	One
COAL CREEK ELEMENTARY	4,643,270	-	16,251	Three
COLUMBINE ELEMENTARY	1,434,600	-	-	Three
COMMUNITY MONTESSORI	4,811,210	557	2,390,614	Two
CREEKSIDE ELEMENTARY	22,189,123	1,556,502	17,304,252	One
CREST VIEW ELEMENTARY	6,410,560	-	-	Three
DOUGLASS ELEMENTARY	24,772,225	2,401,844	18,654,547	One
EISENHOWER ELEMENTARY	5,797,000	-	-	Three
EMERALD ELEMENTARY	22,309,504	1,292,471	17,670,608	One
FIRESIDE ELEMENTARY	4,813,050	-	-	Three
FLATIRONS ELEMENTARY	4,676,060	-	-	Three
FOOTHILL ELEMENTARY	6,396,180	-	25,585	Three
GOLD HILL	706,490	-	-	Three
HEATHERWOOD ELEMENTARY	5,126,010	-	-	Three
JAMESTOWN ELEMENTARY	573,240	-	-	Three
KOHL ELEMENTARY	5,716,960	500	-	Three
LAFAYETTE ELEMENTARY	6,993,000	-	27,972	Three
LOUISVILLE ELEMENTARY	5,345,980	76,277	-	Three
MAPLETON	1,121,420	5,304	101,231	Three
MESA ELEMENTARY	5,612,120	-	-	Three
NEDERLAND ELEMENTARY	5,256,150	251,339	326,837	Two
PIONEER ELEMENTARY	9,163,821	4,358,390	3,504,169	One
RYAN ELEMENTARY	3,485,100	36,252	1,727,209	Two
SANCHEZ ELEMENTARY	5,637,938	2,652,391	2,985,547	One
SUPERIOR ELEMENTARY	5,754,390	-	-	Three
UNIVERSITY HILL ELEMENTARY	9,489,710	712,476	331,392	Three
WHITTIER ELEMENTARY	8,119,786	2,573,940	5,545,846	One
Total Elementary School Projects	\$ 207,908,422	\$ 20,629,972	\$ 77,872,629	

Middle School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Revised Adopted 2016 - 2017	Construction Phase
ANGEVINE MIDDLE	\$ 6,404,461	\$ 1,119,172	\$ 866,211	Three
BROOMFIELD HEIGHTS MIDDLE	14,375,337	9,193,090	5,182,247	One
CASEY MIDDLE	1,446,160	-	-	Three
CENTENNIAL MIDDLE	10,151,310	559,028	1,065,182	Three
LOUISVILLE MIDDLE	5,921,667	755,079	3,390,087	Two
MANHATTAN MIDDLE	10,143,130	1,162,794	5,450,527	Two
PLATT MIDDLE	14,363,300	2,117,550	180,578	Three
SOUTHERN HILLS MIDDLE	9,841,241	3,873,609	5,967,632	One
SUMMIT MIDDLE	11,672,559	5,630,378	6,042,181	One
Total Middle School Projects	\$ 84,319,165	\$ 24,410,700	\$ 28,144,645	



2014 Building Fund (continued)

Project List (continued)

High School Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Revised Adopted 2016 - 2017	Construction Phase
ARAPAHOE RIDGE HIGH	\$ 9,675,220	\$ 966,135	\$ -	Three
BOULDER HIGH	20,266,449	3,493,360	9,477,167	One
BOULDER PREP	181,250	-	-	Three
BROOMFIELD HIGH	17,554,215	231,371	8,247,315	Two
CENTAURUS HIGH	30,592,800	2,825,175	12,471,225	One
FAIRVIEW HIGH	19,242,800	-	28,864	Three
JUSTICE HIGH	170,000	-	132,260	Two
MONARCH HIGH	10,032,800	16,648	334,500	Three
NEW VISTA HIGH	9,929,980	-	-	Three
PEAK TO PEAK	10,200,000	10,200,000	-	One
Total High School Projects	\$ 127,845,514	\$ 17,732,689	\$ 30,691,331	

K-8 and Mid/Sr Projects				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Revised Adopted 2016 - 2017	Construction Phase
ASPEN CREEK K-8	\$ 6,173,410	\$ 81,029	\$ 3,079,757	Two
ELDORADO K-8	9,922,900	110,495	5,049,413	Two
ERIE K-8	41,699,526	2,007,125	32,603,481	One
HALCYON MIDDLE/HIGH	840,000	-	-	Three
HORIZONS K-8	1,549,980	-	-	Three
MONARCH K-8	7,276,040	-	-	Three
NEDERLAND MIDDLE/HIGH	6,397,600	8,901	-	Two
Total K-8 and Mid/Sr Projects	\$ 73,859,456	\$ 2,207,550	\$ 40,732,651	

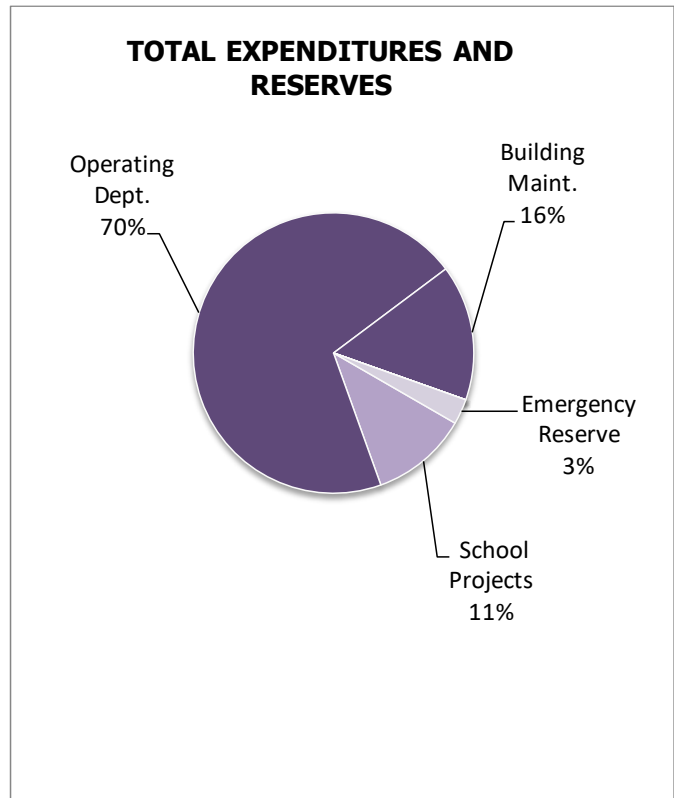
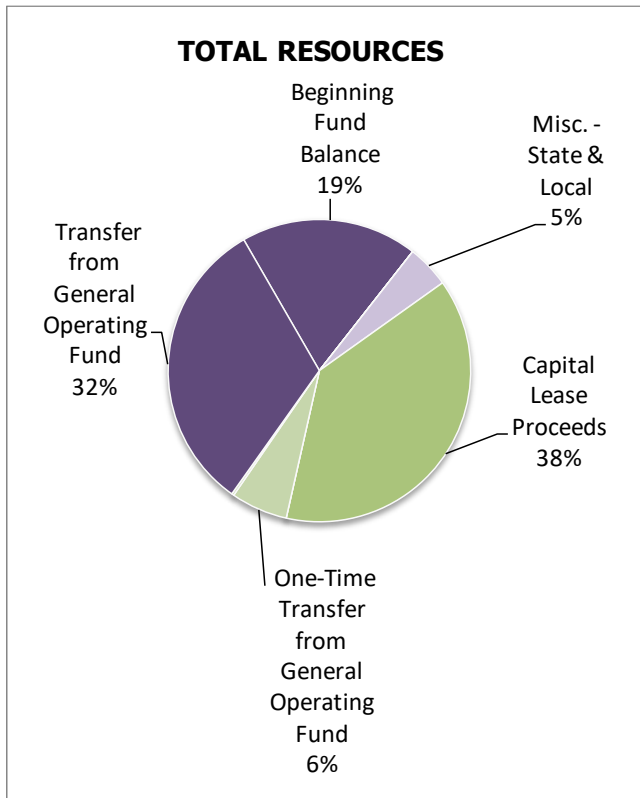
District Wide				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Revised Adopted 2016 - 2017	Construction Phase
CENTRALIZED SPECIAL EDUCATION	\$ 6,500,000	\$ 11,480	\$ -	Three
DW CAMPUS : KITCHEN	10,060,000	42,066	5,030	Three
DW CAMPUS : ADMINISTRATION	19,170,000	299,331	143,775	Three
DW CAMPUS : TRANSPORTATION	20,450,748	236,491	10,143,571	One
DW CAMPUS : WAREHOUSE/MAINT	2,340,000	-	-	Three
DW : EARLY CHILDHOOD ED	399,000	-	-	One - Five
DW : FULL-DAY KINDERGARTEN	9,600	-	-	One - Five
DW : RADIOS	850,000	-	-	One - Five
IT: INTERNET AFFODABLE HOUSING	390,000	-	-	One - Five
IT: INTEGRATED AUDIO ENHANCE	13,786	13,786	-	One - Five
IT: INTERNET/SYSTEM STABILITY	6,179,511	519,909	1,747,972	One - Five
IT: CLOSET UPGRADES	750,000	290,852	244,648	One - Five
IT: DATA CENTER UPGRADES	836,746	-	-	One - Five
IT: CLOSET AIR COOLING	650,000	-	-	One - Five
INNOVATION	2,312,313	203,974	27,257	One - Five
LAFAYETTE BUS FACILITY	1,646,937	198,020	1,448,917	One
NEDERLAND BUS FACILITY	260,000	345	-	Two
SOMBRERO MARSH ENVIRONMENTAL	360,000	-	-	Three
Total District Wide	\$ 73,178,641	\$ 1,816,255	\$ 13,761,169	

Other (Reserves & Administration)				
Location	Adjusted Master Plan Budget	Project To Date 2014 - 2020	Revised Adopted 2016 - 2017	Construction Phase
INFLATION	\$ 29,111,227	\$ -	\$ 2,200,000	
PROGRAM RESERVE	2,790,000	-	-	
DEBT ISSUANCE	1,913,732	913,732	-	
UNALLOCATED OVERHEAD	5,100,525	2,018,547	150,000	
ADDITIONAL RESERVE (Premium)	5,009,257	-	2,755,091	
INVESTMENT EARNINGS (Net)	86,268	-	-	
Total Other	\$ 44,011,009	\$ 2,932,279	\$ 5,105,091	
GRAND TOTAL	\$ 611,122,207	\$ 69,729,446	\$ 196,307,518	



Capital Reserve Fund

The Capital Reserve Fund may be used for the purchase of equipment, computer equipment or for the acquisition of property, construction of new facilities, or remodeling existing facilities. Individual projects are approved by the Board of Education.





Capital Reserve Fund (continued)

	2012-13	2013-14	2014-15	2015-16	2016-17	PROJECTED BUDGET		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2017-18	2018-19	2019-20
BEGINNING FUND BALANCE	\$ 7,211,885	\$ 1,935,013	\$ 853,937	\$ 1,589,540	\$ 914,221	\$ 140,799	\$ 56,973	\$ 55,589
REVENUE:								
Energy Rebates	\$ 33,298	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous - State & Local	136,640	83,811	117,123	161,019	220,350	225,815	230,331	234,938
Capital Lease Proceeds	-	-	-	1,117,800	1,855,550	-	-	-
One-Time Transfer from General Operating Fund	1,426,000	-	79,306	70,000	293,000	-	-	-
Transfer from CPP Fund	13,218	13,049	19,563	10,866	12,123	12,424	12,672	12,925
Transfer from General Operating Fund	2,248,297	2,448,297	2,666,397	1,538,858	1,538,858	1,577,022	1,608,562	1,640,733
TOTAL REVENUE	\$ 3,857,453	\$ 2,545,157	\$ 2,897,389	\$ 2,913,543	\$ 3,919,881	\$ 1,815,261	\$ 1,851,565	\$ 1,888,596
TOTAL RESOURCES	\$ 11,069,338	\$ 4,480,170	\$ 3,751,326	\$ 4,503,083	\$ 4,834,102	\$ 1,956,060	\$ 1,908,538	\$ 1,944,185
EXPENDITURES:								
School Projects	\$ 6,149,019	\$ 1,508,693	\$ 687,736	\$ 868,232	\$ 541,040	\$ 554,458	\$ 565,547	\$ 576,858
Operating Departments	1,144,890	765,316	523,114	2,078,127	3,395,282	563,149	490,292	542,255
Building Maintenance	1,393,964	852,535	494,622	468,359	756,981	781,480	797,110	768,445
Salaries, Employee Benefits, Office Expense	446,452	499,689	456,314	1,712	-	-	-	-
Debt Service - Principal	-	-	-	172,432	-	-	-	-
TOTAL EXPENDITURES	\$ 9,134,325	\$ 3,626,233	\$ 2,161,786	\$ 3,588,862	\$ 4,693,303	\$ 1,899,087	\$ 1,852,949	\$ 1,887,558
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 140,799	\$ 56,973	\$ 55,589	\$ 56,627
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 9,134,325	\$ 3,626,233	\$ 2,161,786	\$ 3,588,862	\$ 4,834,102	\$ 1,956,060	\$ 1,908,538	\$ 1,944,185
ENDING BALANCE	\$ 1,935,013	\$ 853,937	\$ 1,589,540	\$ 914,221	\$ -	\$ -	\$ -	\$ -



Capital Reserve Fund (continued)

Project List

		2016-17 Revised Budget
Elementary/Middle/High Schools		
<u>School</u>	<u>Project</u>	
Angevine	Athletic Improvements	\$ 9,000
Aspen Creek K8	Environmental Management	12,600
Aspen Creek K8	Athletic Improvements	9,000
Broomfield Heights	Athletic Improvements	22,500
Middle Level Locations	Athletic Improvements	75,000
Monarch K8	Athletic Improvements	22,500
Monarch High	Traffic Analysis	1,500
Nederland Middle/High	Athletic Improvements	25,000
New Vista/University Hill	Feasibility & Conceptional Estimates	25,000
University Hill	Structural Repair	8,500
Total Middle/High Schools:		\$ 210,600
District Wide		
	<u>Project</u>	
District Wide	Emergencies	\$ 57,427
District Wide	Indoor Air Quality	104,041
District Wide	Fire Detector Replacement	14,844
District Wide	Security Improvements/Emergency Communication	144,128
District Wide	Special Education Modifications	10,000
Total District Wide:		\$ 330,440
School Project Sub-Total Summary		
	Middle/High Schools	\$ 210,600
	District Wide	330,440
School Project Sub-Total:		\$ 541,040
Operating Departments		
<u>Department</u>	<u>Project</u>	
District Wide	Lucid Design Group (Energy Efficiency Software)	\$ 39,239
District Wide	Propane Fueling Stations	130,000
Maintenance	White Fleet Vehicle Lease	509,985
Maintenance	TMA/SchoolDude Software Renewal	13,000
Transportation	Buses	2,703,058
Total Operating Departments:		\$ 3,395,282


Capital Reserve Fund (continued)
Project List

		2016-17 Revised Budget
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	17,329
District Wide	Door Replacement	10,000
District Wide	Electrical	35,000
District Wide	Elevator Repairs	25,000
District Wide	Environmental Management	94,334
District Wide	Equipment	70,509
District Wide	Flooring Replacement	15,504
District Wide	Grounds Restoration	157,555
District Wide	HVAC/Plumbing Reserve	75,000
District Wide	Painting	16,750
District Wide	Paving and Concrete	100,000
District Wide	Preschool Star Seats	10,000
District Wide	Roofing	100,000
Total Building Maintenance - District Wide:		\$ 756,981
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 140,799
Total Reserves:		\$ 140,799
GRAND TOTAL Summary		
	School Projects	\$ 541,040
	Operating Departments	3,395,282
	Building Maintenance - District Wide	756,981
	Salaries/Benefits/Office Expenses	-
	Emergency Reserve (TABOR)	140,799
GRAND TOTAL:		\$ 4,834,102



FIDUCIARY FUNDS

Trust and Agency Funds.....	303
Pupil Activity Fund	305



Trust and Agency Funds

Agency Fund

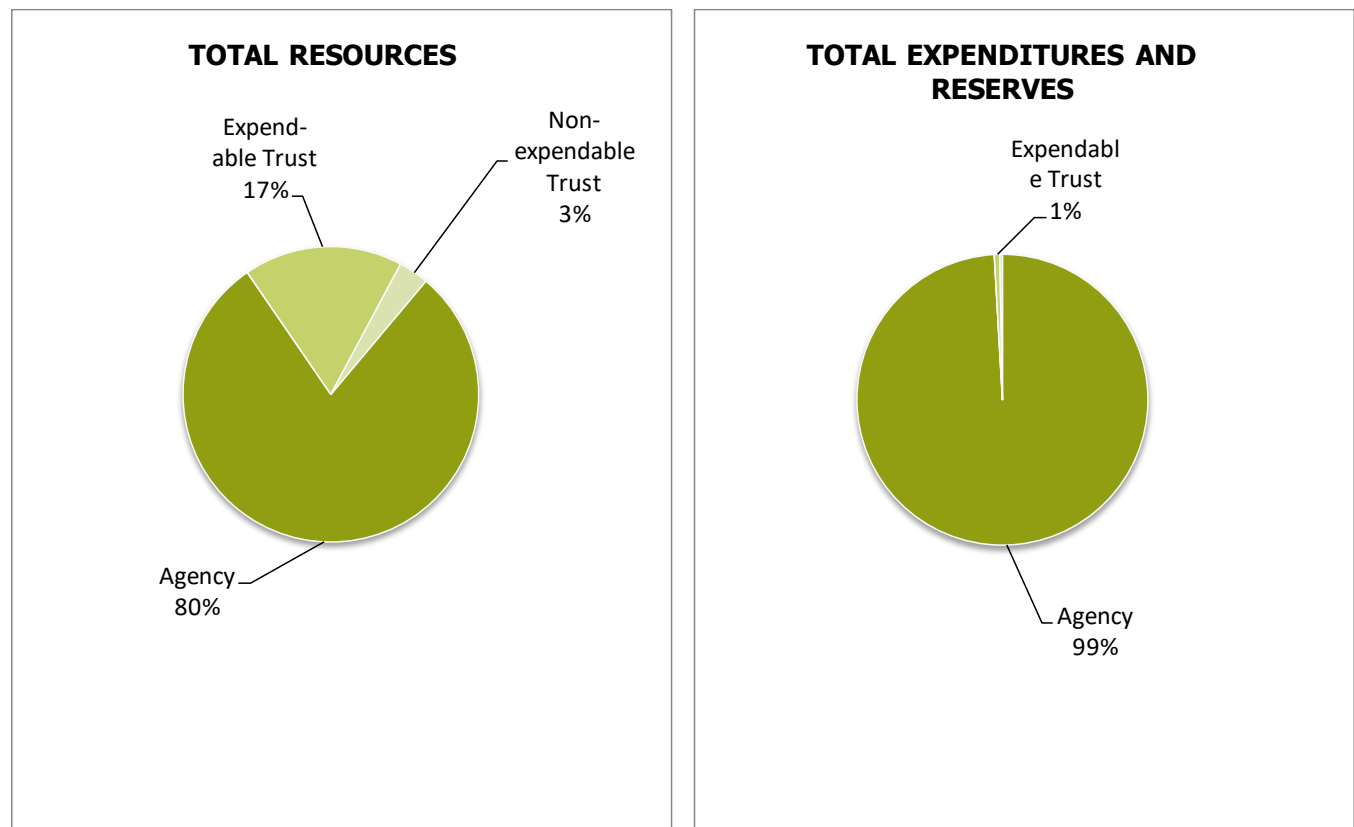
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

Expendable Trust Fund

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

Nonexpendable Trust Fund

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




Trust and Agency Funds (continued)

	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
Agency Funds								
Beginning Fund Balance	\$ 802,182	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,313,780	\$ 1,413,780	\$ 1,516,260	\$ 1,620,789
Receipts	<u>2,994,605</u>	<u>3,364,910</u>	<u>3,823,059</u>	<u>4,180,198</u>	<u>4,200,000</u>	<u>4,304,160</u>	<u>4,390,243</u>	<u>4,478,048</u>
Total Resources	\$ 3,796,787	\$ 4,199,807	\$ 4,875,125	\$ 5,248,772	\$ 5,513,780	\$ 5,717,940	\$ 5,906,503	\$ 6,098,837
Disbursements	<u>\$ 2,961,890</u>	<u>\$ 3,147,741</u>	<u>\$ 3,806,551</u>	<u>\$ 3,934,992</u>	<u>\$ 4,100,000</u>	<u>\$ 4,201,680</u>	<u>\$ 4,285,714</u>	<u>\$ 4,371,428</u>
Ending Balance	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,313,780	\$ 1,413,780	\$ 1,516,260	\$ 1,620,789	\$ 1,727,409
Expendable Trust Funds								
Beginning Fund Balance	\$ 60,378	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,193,037	\$ 1,183,037	\$ 1,172,789	\$ 1,162,336
Revenue	<u>888,808</u>	<u>197,223</u>	<u>9,898</u>	<u>108,466</u>	<u>15,000</u>	<u>15,372</u>	<u>15,679</u>	<u>15,993</u>
Total Resources	\$ 949,186	\$ 1,141,560	\$ 1,132,258	\$ 1,229,224	\$ 1,208,037	\$ 1,198,409	\$ 1,188,468	\$ 1,178,329
Expenditures	<u>\$ 4,849</u>	<u>\$ 19,200</u>	<u>\$ 11,500</u>	<u>\$ 36,187</u>	<u>\$ 25,000</u>	<u>\$ 25,620</u>	<u>\$ 26,132</u>	<u>\$ 26,655</u>
Ending Balance	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,193,037	\$ 1,183,037	\$ 1,172,789	\$ 1,162,336	\$ 1,151,674
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 213,516	\$ 211,429	\$ 210,357	\$ 207,620	\$ 218,650	\$ 216,650	\$ 214,600	\$ 212,509
Revenue	<u>913</u>	<u>428</u>	<u>763</u>	<u>11,780</u>	<u>10,000</u>	<u>10,248</u>	<u>10,453</u>	<u>10,662</u>
Total Resources	\$ 214,429	\$ 211,857	\$ 211,120	\$ 219,400	\$ 228,650	\$ 226,898	\$ 225,053	\$ 223,171
Expenditures	<u>\$ 3,000</u>	<u>\$ 1,500</u>	<u>\$ 3,500</u>	<u>\$ 750</u>	<u>\$ 12,000</u>	<u>\$ 12,298</u>	<u>\$ 12,544</u>	<u>\$ 12,795</u>
Ending Balance	\$ 211,429	\$ 210,357	\$ 207,620	\$ 218,650	\$ 216,650	\$ 214,600	\$ 212,509	\$ 210,376
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 1,076,076	\$ 1,990,663	\$ 2,384,783	\$ 2,396,952	\$ 2,725,467	\$ 2,813,467	\$ 2,903,649	\$ 2,995,634
TOTAL REVENUE	<u>3,884,326</u>	<u>3,562,561</u>	<u>3,833,720</u>	<u>4,300,444</u>	<u>4,225,000</u>	<u>4,329,780</u>	<u>4,416,375</u>	<u>4,504,703</u>
TOTAL RESOURCES	\$ 4,960,402	\$ 5,553,224	\$ 6,218,503	\$ 6,697,396	\$ 6,950,467	\$ 7,143,247	\$ 7,320,024	\$ 7,500,337
TOTAL EXPENDITURES	<u>\$ 2,969,739</u>	<u>\$ 3,168,441</u>	<u>\$ 3,821,551</u>	<u>\$ 3,971,929</u>	<u>\$ 4,137,000</u>	<u>\$ 4,239,598</u>	<u>\$ 4,324,390</u>	<u>\$ 4,410,878</u>
ENDING BALANCE	<u>\$ 1,990,663</u>	<u>\$ 2,384,783</u>	<u>\$ 2,396,952</u>	<u>\$ 2,725,467</u>	<u>\$ 2,813,467</u>	<u>\$ 2,903,649</u>	<u>\$ 2,995,634</u>	<u>\$ 3,089,459</u>



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 AUDITED ACTUAL	2016-17 REVISED BUDGET	PROJECTED BUDGET		
						2017-18	2018-19	2019-20
BEGINNING BALANCE	\$ 2,894,253	\$ 2,887,330	\$ 2,898,247	\$ 2,918,618	\$ 3,519,556	\$ 3,419,556	\$ 3,317,076	\$ 3,212,546
RECEIPTS	8,970,174	8,755,036	9,162,682	9,782,223	10,000,000	10,248,000	10,452,960	10,662,019
TOTAL RESOURCES	<u>\$ 11,864,427</u>	<u>\$ 11,642,366</u>	<u>\$ 12,060,929</u>	<u>\$ 12,700,841</u>	<u>\$ 13,519,556</u>	<u>\$ 13,667,556</u>	<u>\$ 13,770,036</u>	<u>\$ 13,874,565</u>
DISBURSEMENTS	\$ 8,977,097	\$ 8,744,119	\$ 9,142,311	\$ 9,181,285	\$ 10,100,000	\$ 10,350,480	\$ 10,557,490	\$ 10,768,640
ENDING BALANCE	<u>\$ 2,887,330</u>	<u>\$ 2,898,247</u>	<u>\$ 2,918,618</u>	<u>\$ 3,519,556</u>	<u>\$ 3,419,556</u>	<u>\$ 3,317,076</u>	<u>\$ 3,212,546</u>	<u>\$ 3,105,925</u>

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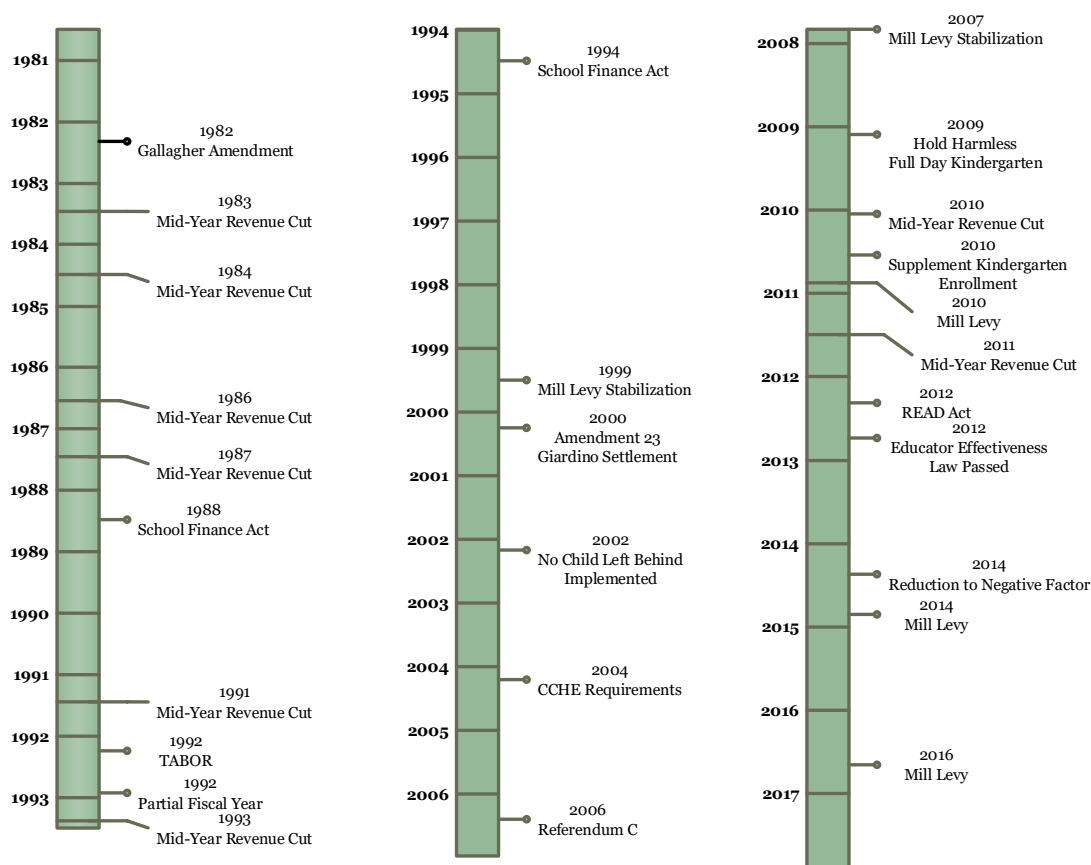
A Generation of Colorado School Finance

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

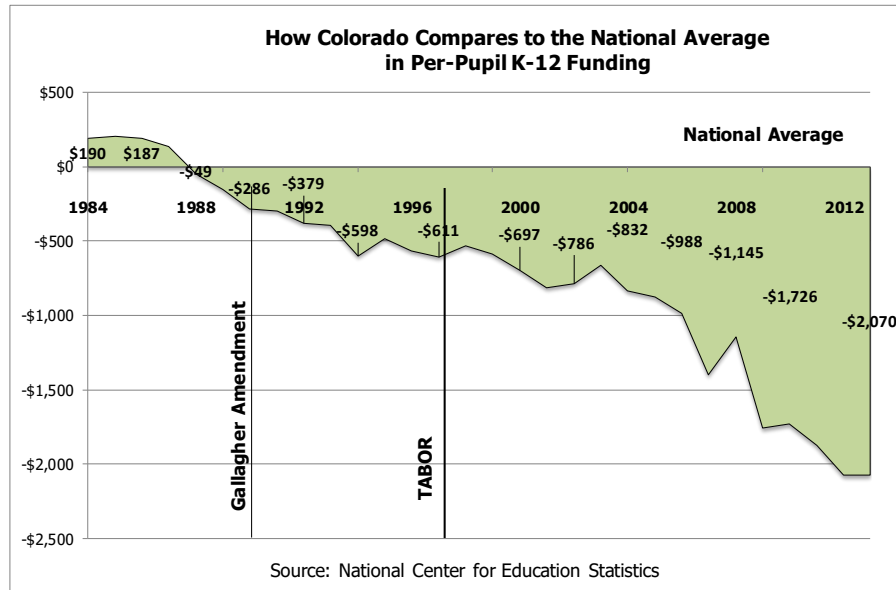


A Generation of Colorado School Finance (continued)

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)
- 2016 Referendum 3A Capital Construction, Technology, and Maintenance Levy (\$9,950,000)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's health insurance employee benefit program. This was done to help control health insurance costs.



A Generation of Colorado School Finance (continued)

1998 – Present (continued)

In 2010, Colorado voters passed a ballot measure that provides 25 percent of total program funding for restoring budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs.

In 2006, and again in 2014, Colorado voters approved ballot measures providing the passage of bonds for capital improvements. The 2014 Educational Facilities Master Plan was approved by the Board of Education on August 12, 2014.

In 2016, Colorado voters passed an operational levy that freed up general fund resources so more funds can be directed toward ongoing maintenance, custodial, security, and technology expenditures.

Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 2007. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), we get a truer picture because these are total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than at 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage. With the 1991, 1998, 2002, 2005, and 2010 overrides, FY17 is the first year it is estimated that the district will surpass 1988 funding levels. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

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

* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

**CPI-U is estimated based on prior years' data as published by the Bureau of Labor Statistics.

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.

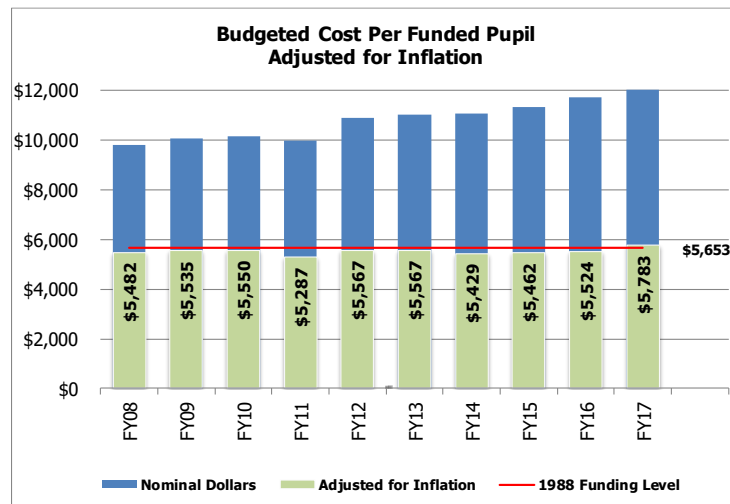
In November of 2005, BVSD voters passed a transportation mill levy override; current year funding from this override is \$7,227,000.

In November of 2010, BVSD voters passed a mill levy override; current year funding from this override is \$34,462,857.

In November of 2016, BVSD voters passed an Operational Levy override; current year funding from this override is \$9,950,000



Per Pupil Expenditures (continued)



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.
Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Services Fund, Other Enterprise Funds, and the Charter School Fund.
Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.
CPI data from U. S. Department of Labor - <http://www.bls.gov/cpi>

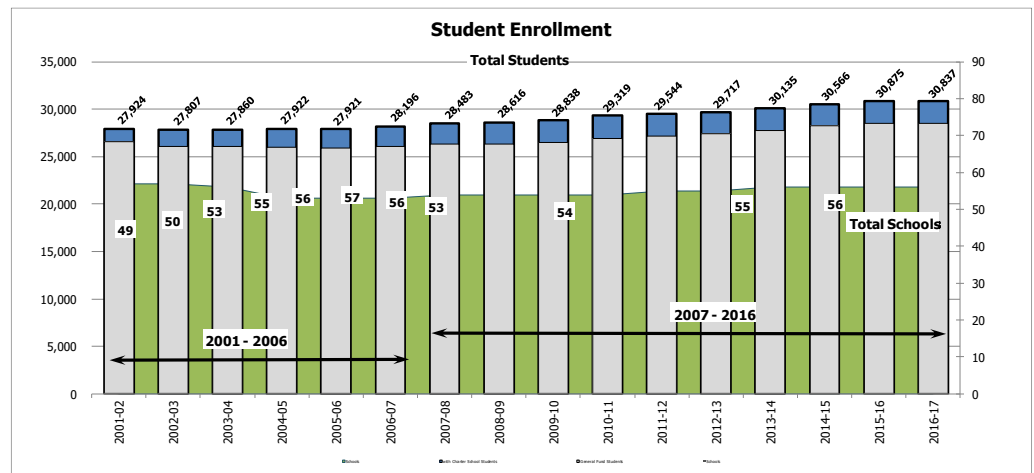
Student Enrollment

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

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

From 2006 to 2016, total district enrollment flattens out averaging 1.0 percent increase annually while growth in charter school students steadily increases averaging 1.1 percent annually during the same period. In 2017 growth declined by 0.1 percent across the district. In 2017-18, projections are predicting positive growth, the years beyond most likely will be a leveled trend.

In 2011, Boulder Valley School District opened Boulder Universal (BU) that is now part of a new and innovative way to deliver curriculum and instruction through courses taken over the internet. In 2013, we opened Boulder Explore (BE), a student-centered inclusive learning community designed to enrich and support home school education.





Enrollment and Student FTE by Level

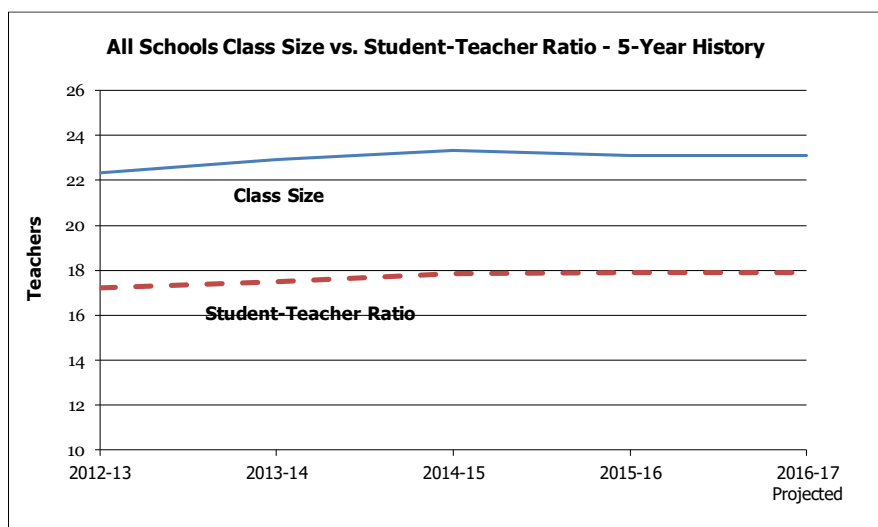
The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent (FTE) students. The pupil count is held on October 1, it accounts for preschool and part-time first through twelfth grade students as half-time and kindergarten students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

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

Student FTE	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Submitted	FY 15-16 Submitted	FY 16-17 Projected
Elementary	12,097.3	12,154.2	12,228.9	12,183.8	12,176.0
Middle	6,680.5	6,912.5	7,106.5	7,180.0	7,186.5
Senior	9,458.0	9,581.5	9,708.5	9,932.5	9,898.0
Other	300.5	304.5	353.5	406.0	411.7
Total FTE	28,536.3	28,952.7	29,397.3	29,702.3	29,672.2
Change from Prior Year	218.8	416.4	445.7	305.0	(30.1)
% change from Prior Year	0.77%	1.46%	1.54%	1.04%	-0.10%

All Schools Class Size vs. Student-Teacher Ratio

	2012-13	2013-14	2014-15	2015-16	2016-17 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.



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

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

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

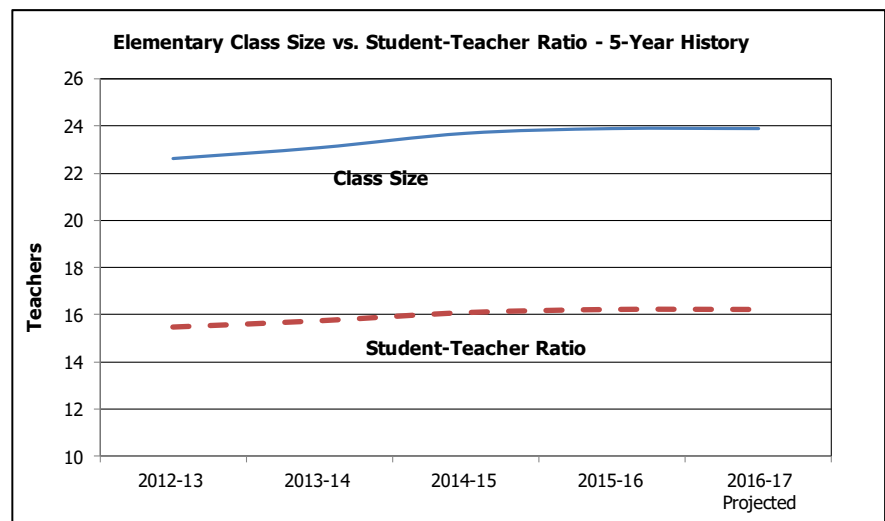
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

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 Language Development 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 Language Development 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.



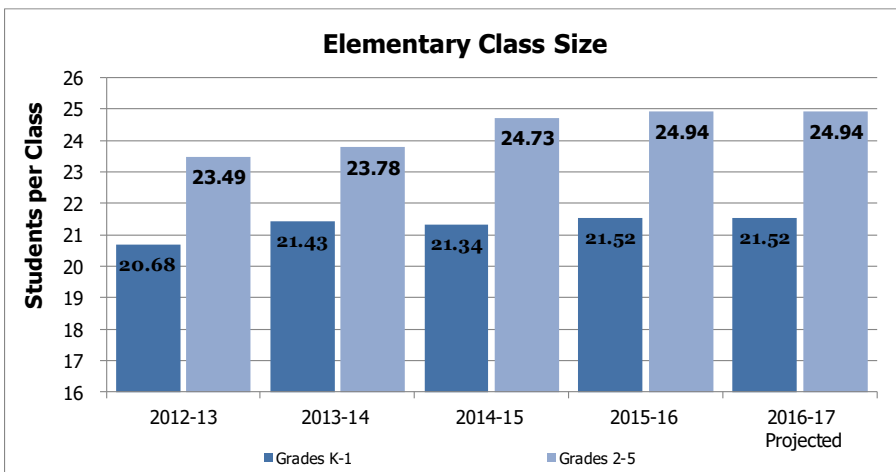
Elementary Class Size in Grades K-1 compared to Grades 2-5

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



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.

	2012-13	2013-14	2014-15	2015-16	2016-17
Classroom Teachers	1765.441	1757.347	1749.989	1744.218	1749.623
Other Teachers*	129.52	128.286	130.877	142.517	152.856
Psychologists/ Social Workers/OT/PT	107.995	98.1001	97.385	112.957	108.857
Admin/Principals	139.582	145.556	152.899	159.649	161.579
Professional Support	89.950	94.821	104.034	109.259	109.98
Technical Support	53.712	55.112	54.112	53.762	51.262
Paraeducators/ Liaisons/Monitors	531.795	553.2572	535.164	548.841	544.38
Office/Administrative Support	245.56	239.31	243.678	241.409	242.35
Trades and Services	533.127	538.1625	541.407	530.576	538.954
TOTAL FTE:	3596.682	3609.952	3609.545	3643.188	3659.841

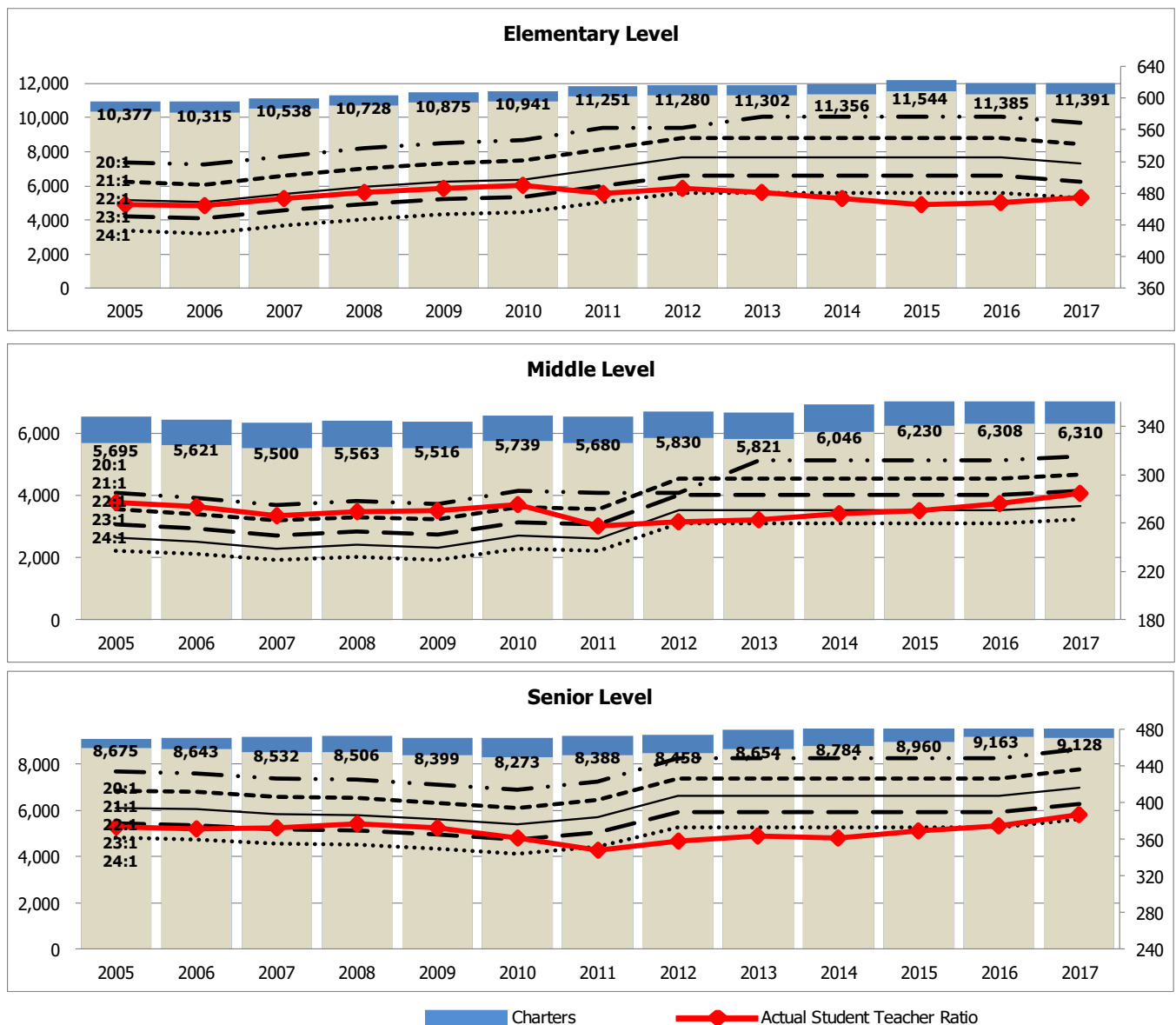
*Other Teachers – Temporary Assignments, Teacher Librarians, and Counselors



Student-Teacher Ratios

Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because 93 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

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





Enrollment Projections

Executive Summary

- District enrollment declined by 64 students in 2016, representing a growth rate of -.2 percent. Growth was the lowest since 2005 and follows a period of relatively strong growth near 1%.
- The 2016 kindergarten class, at 1,952, was the smallest since 2005 but was only slightly smaller than last two years'. Kindergarten has otherwise been declining since 2011. Subsequent first grade classes have not, however, declined at the same rate.
- Cohort growth, a measure of student growth and retention, remains positive but with 2016 being lower than average according to this measure.
- The number of live births experienced a small gain in 2015 (the most recent available data) reaching 1,878, but remains much lower than the 2,105 birth in 2006; in-migration to the district among resident students continues to outpace out-migration, albeit by smaller margins in 2016.
- New housing construction continues at comparatively high levels, but was lower in 2016 than more recent years. Still, construction is markedly better than the levels of only five years ago, particularly in regard to single-family detached (SFD) units. Construction in 2017 is poised to be a very strong year for new construction.
- A conservative projection that captures the current economic and demographic climate is recommended for 2017.

Methodology

The 2017 enrollment projections were developed for the entire district by level and grade using a cohort survival model. The basic cohort model was modified to better focus on BVSD's resident student population along with the effects of out-of-district enrollment and new housing. This modification allows for direct comparisons of resident students with other demographic factors (such as overall births and migration) and also allows the projection to be modified as actual out-of-district open enrollment petitions are processed in the spring. The cohort model itself uses historic growth over the past seven years from which a conservative trend is selected.

Recent Enrollment Trends

Enrollment over the last 7 years is shown in Table 1. Prior to 2016, BVSD had experienced positive growth over the last 6 years with several gains above one percent. The 2016 loss of 64 students was in sharp contrast to this trend. Elementary enrollment experienced a slight decline of 28 students after seeing positive gains over most of the last 6 years. Middle school growth in 2016 was slightly positive at .1%. High schools experienced the greatest loss at -.43% due to a large outgoing 12th grade class and weaker in-migration of new students. Overall, enrollment history for the last seven years is noted in Table 1 below.

	Elementary			Middle			High			K-12		
	School	Elem	Elem	School	School	Middle	School	School	High	Enrollment	Enrollment	Total
Year	Enrollment	Growth	Growth	Enrollment	Growth	Growth	Enrollment	Growth	Growth		Growth	Growth
2010	12892	302	2.40%	6560	-24	-0.36%	9343	192	2.10%	28795	470	1.66%
2011	12955	63	0.49%	6695	135	2.06%	9315	-28	-0.30%	28965	170	0.59%
2012	12974	19	0.15%	6696	1	0.01%	9488	173	1.86%	29158	193	0.67%
2013	13018	44	0.34%	6924	228	3.29%	9632	144	1.50%	29574	416	1.41%
2014	13048	30	0.23%	7122	198	2.78%	9750	118	1.21%	29920	346	1.16%
2015	13036	-12	-0.0009	7197	75	0.0105	9972	222	0.0228	30205	285	0.95%
2016	13008	-28	-0.21%	7204	7	0.10%	9929	-43	-0.43%	30141	-64	-0.21%

Cohort growth (Table 2) measures the gain or loss of each class (cohort) as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students (including those from out of district). These gains may include out-of-district students open enrolling into the BVSD system.



Enrollment Projections (continued)

Recent Enrollment Trends (continued)

BVSD has experienced good to strong (350+) years measured since 2006. Cohort growth in 2016 was still strong at 512, but was weak in comparison to recent years. This recent pattern shows sustained growth overall and good retention, with high school wavering in 2016.

Table 2
Cohort Growth by Level

Sch.Year	Elem.	Middle	High	K-12
2010/11	246	203	372	821
2011/12	134	87	233	454
2012/13	189	146	233	568
2013/14	218	164	353	735
2014/15	329	220	289	838
2015/16	290	161	179	644
2016/17	247	179	86	512

Class size continues to have a strong effect on overall enrollment change. Kindergarten class sizes have consistently been smaller than graduating senior classes creating downward pressure on overall enrollment. This downward pressure requires positive cohort growth (and in-migration), particularly at 6th and 9th grade, for the district to maintain and expand enrollment levels. Elementary and Middle classes have leveled in recent years after a period of larger and larger classes (grade cohorts) matriculating through the system. These larger classes were a source of growth in the past but without continued increases in class size, the district's growth potential becomes more limited. High school has still not entirely matriculated out all of the smaller cohorts with the last one currently in 12th grade. Following the graduation of this class, high school will experience similar limits on growth for the foreseeable future.

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

Demographic Trends

Births within BVSD peaked in 2001 and have dropped every year until 2012, declining from 2,329 in 2001 to 1,878 in 2015 (the most recent data available). Since 2013, births appear to have generally leveled off. This overall trend stands in contrast to kindergarten class sizes which, despite a recent lower class sizes, remain relatively large when compared to their birth year, even when adjusted for out-of-district students. Kindergarten class sizes have likely been buoyed by positive migration patterns, as discussed below.

The most recent migration data can be gleaned from the student records by comparing the numbers of resident students that appear (new) and disappear (leaving) from student records between years. This measure includes students enrolling from private and homeschool in addition to in/out migration of families to/from the district. Net growth in this regard has remained positive since 2005 as the number of students entering the system (discounting kindergarten) outpaces the number leaving (discounting 12th graders). In particular, the number of students leaving the system fell significantly from 2005 to 2010 and remains relatively low in 2016. The number of new students to the district, however, dipped somewhat in 2016 primarily at the high school level and contributed to the overall decline in enrollment. The net gain of these students to the district in 2016 was still strong at 334, but was the smallest gain since 2010.



Enrollment Projections (continued)

Demographic Trends (continued)

Although BVSD and other Front Range school districts experienced less than expected growth in 2016, in general, this upward trend of in-migration is expected to continue according to reports by the Colorado Department of Local Affairs's Demographics office. That office has indicated that Colorado, and especially the Front Range, will have a strong in-migration of job-seekers as the state's large baby-boomer population retires in the coming years.

Economic Trends

Since the recession years ending in 2011, the housing market has significantly increased in activity. New single-family detached units have been added at a rate nearing or above 200 units per year since that time. Only condominiums appear to have significantly declined over their pre-2008 numbers. 2016 did see fewer units constructed than in recent years; however this appears to be more due to delays in garnering final approvals for several subdivision filings than any change in market trend. Continuing into 2017 and 2018, builders have indicated that there will be an increase in single-family detached construction as residential developments in the Town of Erie expand and new developments launch. Builders in the Erie area alone have already pulled (February) more than 70 building permits for single-family detached homes by the time of this report, all due to be completed in 2017. Townhome and apartment construction is also expected to continue at their current pace over the next two years.

Bureau of Labor non-farm employment statistics for Boulder County show an increase in the 2016 labor force of 2.7 percent, continuing seven years of positive growth and similar to last year's 2.6 percent growth. This current trend of expansion is a general indicator of enrollment growth as new jobs bring new residents to the school district since labor expansion since 2004 have generally tracked well with enrollment growth in the district.

Projection for School Year 2017-18

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2017. The "Middle" trend represents an enrollment pattern of the last three years and seems to be the most probable given current economic and enrollment conditions. This trend projects .65% growth for 2017 with an incoming kindergarten class slightly smaller than in 2016. Cohort growth and migration are assumed to be average for the last three years. Accordingly, BVSD's enrollment for 2017 is estimated at 30,337 for K-12. The other trends represented below are the "High" which has a much higher rate of 1%, and the "Low" which represents a slightly lower rate of .53%.

Table 3
Boulder Valley School District - 2017 Projection Comparison

Yr.	K	1	2	3	4	5	6	7	8	9	10	11	12	K-5	6-8	9-12	K-12
Current Enroll																	
2016	1,952	2,092	2,131	2,260	2,247	2,326	2,330	2,430	2,444	2,538	2,549	2,504	2,338	13,008	7,204	9,929	30,141
Projected Enroll																	
Low 2017	1,938	2,098	2,166	2,257	2,274	2,335	2,347	2,427	2,450	2,610	2,594	2,534	2,422	13,068	7,225	10,159	30,452
Middle 2017	1,943	2,090	2,118	2,169	2,290	2,271	2,442	2,374	2,458	2,614	2,540	2,530	2,498	12,881	7,274	10,182	30,337
High 2017	1,942	2,088	2,116	2,177	2,291	2,271	2,432	2,370	2,457	2,605	2,534	2,524	2,494	13,095	7,241	10,138	30,302



Enrollment Projections (continued)

Projection for School Year 2017-18 (continued)

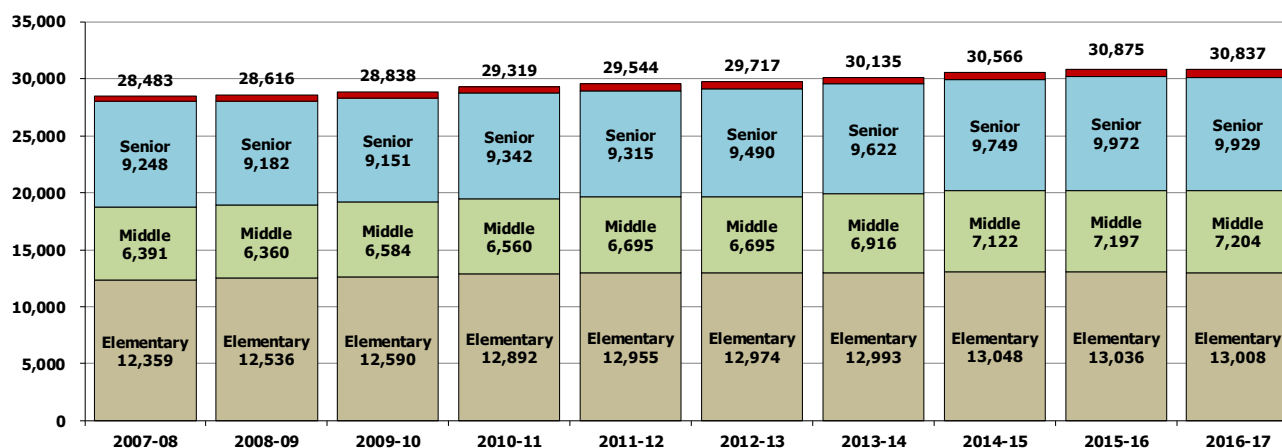
Table 4 expands the middle trend through to 2022 in a five year projection. As discussed in the above "Recent Enrollment Trends" section above, enrollment growth is expected at .6% in 2017 with a small outgoing 12th grade class and average cohort growth. However, with the smaller classes (cohorts) from the early 2000's having matriculated out of the system after 2017, overall growth is expected to be limited in the coming years.

Table 4
Boulder Valley School District - 5 Year Projection

<i>Current</i>	<i>Projected</i>				
<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
30,141	30,337	30,372	30,391	30,414	30,351
-0.2%	0.6%	0.1%	0.1%	0.1%	-0.2%

Enrollment History

BVSD has experienced positive enrollment growth since 2006 with gains above 1.0 percent in five of the years since then. In 2016, BVSD experienced strong growth at 1.0 percent. In 2017, enrollment decreased slightly. In 2018, projections are predicting positive growth with the years beyond most likely reflecting a leveled trend. This overall trend has coincided with high retention of students, positive in-migration, and strong out-of-district open enrollment, which continued into 2017. Although not previously mentioned, high retention has also been attributed to programs at the high school level that target potential dropouts, and these programs seem to be continuing their success into 2017.





Enrollment History (continued)

FUNDED HEADCOUNT								
GRADE LEVEL		2011	2012	Audited 2013	2014	2015	Unaudited 2016	Budgeted 2017
ELEMENTARY	K	2,029	2,113	2,017	2,021	1,969	1,964	1,952
	1	2,139	2,108	2,188	2,136	2,157	2,120	2,092
	2	2,187	2,152	2,129	2,212	2,183	2,208	2,131
	3	2,153	2,195	2,190	2,157	2,265	2,218	2,260
	4	2,200	2,200	2,255	2,224	2,205	2,294	2,250
	5	2,184	2,187	2,195	2,267	2,269	2,232	2,323
ELEMENTARY TOTAL		12,892	12,955	12,974	13,017	13,048	13,036	13,008
MIDDLE SCHOOL	6	2,114	2,250	2,275	2,319	2,398	2,374	2,330
	7	2,310	2,113	2,286	2,314	2,372	2,423	2,430
	8	2,136	2,332	2,134	2,290	2,352	2,400	2,444
MIDDLE SCHOOL TOTAL		6,560	6,695	6,695	6,923	7,122	7,197	7,204
HIGH SCHOOL	9	2,394	2,253	2,469	2,352	2,525	2,557	2,538
	10	2,251	2,404	2,281	2,518	2,384	2,529	2,549
	11	2,300	2,268	2,391	2,290	2,518	2,358	2,504
	12	2,397	2,390	2,349	2,462	2,322	2,528	2,338
HIGH SCHOOL TOTAL		9,342	9,315	9,490	9,622	9,749	9,972	9,929
OTHER (Contracted Ed, CPP & SPED Pre-K)		525	579	558	573	647	670	696
GRAND TOTAL		29,319	29,544	29,717	30,135	30,566	30,875	30,837

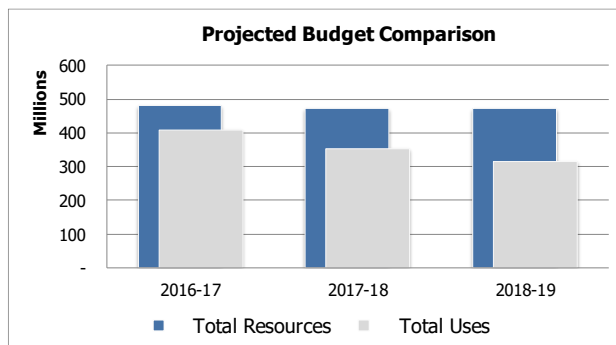


All Funds 3-Year Projections

Methodology

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

Revenue projections are based on a 1.248 percent increase for the 2017-18 school years and a 1.2 percent increase for 2018-19 and 2019-20, respectively.



All Funds Summary	PROJECTED BUDGET		
	2017-18	2018-19	2019-20
Beginning Balance	\$ 281,121,111	\$ 80,440,356	\$ 125,039,669
Revenues	161,937,430	351,625,752	308,443,798
Transfers In	38,195,442	38,946,310	39,721,359
Total Resources	\$ 481,253,983	\$ 471,012,418	\$ 473,204,826
Expenditures	\$ 399,533,553	\$ 344,667,074	\$ 309,027,372
Emergency Reserves	6,228,459	5,469,635	5,147,156
Transfers Out	1,280,074	1,305,675	1,331,787
Total Uses	\$ 407,042,086	\$ 351,442,383	\$ 315,506,315
Ending Balance	\$ 74,211,897	\$ 119,570,035	\$ 157,698,511

Expenditure projections are expected to follow revenue patterns for the 2017-18, 2018-19, and 2019-20 school years. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect salary step and cost of living increases; increases to the district's health benefit costs; and increases in the Colorado PERA contribution rate.

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

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

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

School Division

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



Boulder Valley School District

Excellence and Equity

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Appendix A: Budget Fact Sheet

	Proposed 2015-16	Revised 2015-16	Proposed 2016-17	Revised 2016-17
Mill Levy (mills)				
Abatements	0.311	0.311	0.400	0.513
Election	12.285	11.348	11.517	11.473
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	37.619	36.682	36.940	37.009
Bond Redemption	7.546	7.885	8.850	8.995
Transportation	1.351	1.247	1.241	1.248
Operations & Technology	0.000	0.000	0.000	1.709
Total Mill Levy:	46.516	45.814	47.031	48.961
Assessed Valuation	\$ 5,404,610,577	\$ 5,852,367,168	\$ 5,881,629,004	\$ 5,849,778,120
Enrollment (heads)				
K-12 Enrollment	30,123	30,101	30,376	30,080
Pre-K Enrollment	384	644	619	669
Online Enrollment	130	130	88	88
Total Enrollment:	30,637	30,875	31,083	30,837
Funded Pupil Count (FTE)				
Elementary	12,134.3	12,209.0	12,228.8	12,205.7
Middle	7,169.5	7,170.5	7,188.0	7,173.5
Senior	9,988.0	9,901.3	10,083.3	9,865.0
Preschool	312.0	338.0	319.5	351.0
Online	83.5	83.5	77.0	77.0
Total Student FTE:	29,687.3	29,702.3	29,896.6	29,672.2
General Fund	26,984.6	27,033.2	27,161.4	26,907.0
Charter Fund	2,263.7	2,201.1	2,285.7	2,284.2
Preschool Fund	312.0	338.0	319.5	351.0
Online FTE	127.0	130.0	130.0	130.0
Total Student FTE:	29,687.3	29,702.3	29,896.6	29,672.2
Averaged Funded Pupil Count	29,687.3	29,702.3	29,896.6	29,672.2
Revenues (dollars)				
Adjusted Per Pupil Revenue:	\$ 7,201	\$ 7,204	\$ 7,351	\$ 7,351
Adjust: School Finance Act Rescission	2	2	2	2
Per Pupil Revenue (PPR):	\$ 7,203	\$ 7,206	\$ 7,353	\$ 7,353



Appendix A: Budget Fact Sheet (continued)

	Proposed 2015-16	Revised 2015-16	Proposed 2016-17	Revised 2016-17
Total Program Funding (dollars)				
Property Taxes *	\$ 135,245,447	\$ 146,449,631	\$ 150,824,517	\$ 150,812,041
Specific Ownership Taxes	7,100,966	7,146,138	7,360,522	7,360,522
State Equalization	71,431,834	60,379,600	61,584,868	59,940,361
Total Program Funding:	\$ 213,778,247	\$ 213,975,369	\$ 219,769,907	\$ 218,112,924
Benefits (percentage)				
PERA**	19.15%	19.15%	19.65%	19.65%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.205%	0.205%	0.205%	0.205%
Subtotal % of Salary:	20.81%	20.81%	21.31%	21.31%
Employer Contribution (annual)				
Health Insurance	\$6,252	\$6,252	\$6,252	\$6,252
Dental Insurance	456	456	456	456
Life Insurance	23	23	23	23
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$6,866	\$6,866	\$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	\$55.00 half - \$100.00 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	\$66.61 half - \$121.10 full
Curriculum Rate (dollars)	\$30.97/hour	\$30.97/hour	\$30.97/hour	\$31.34/hour
Grants (percentage)				
Indirect Cost Rate	6.28%	6.29%	6.62%	10.50%
Mileage Rate (dollars)	\$ 0.575/mile	\$0.540/mile	\$0.540/mile	\$0.535/mile
Activity Trip Rates (dollars)				
District Sponsored Trips:				
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:				
- Driver	\$ 37.12/hour	\$ 37.12/hour	\$ 37.12/hour	\$ 37.12/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile

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

** Rate increase effective January 1, 2017.

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



Appendix B: Mill Levies, 1986-2020

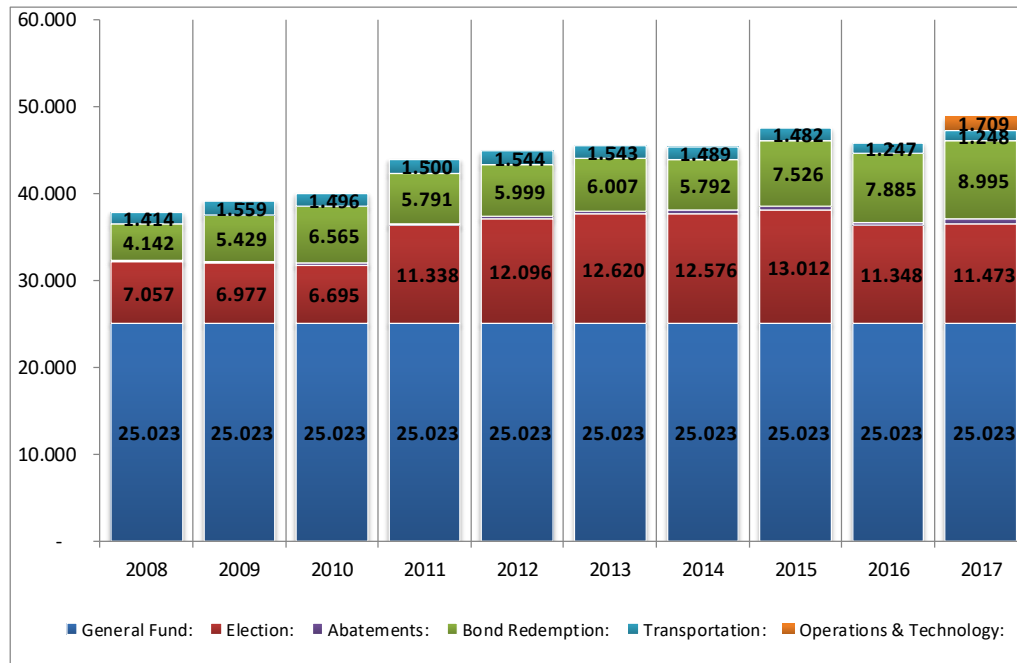
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	Operations & Technology Fund	ADA / Asb	Total
1986	58.520	4.740	N/A	4.00	1.50	N/A	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	N/A	43.838
2012	37.300	5.999	1.544	N/A	N/A	N/A	N/A	44.843
2013	37.997	6.007	1.543	N/A	N/A	N/A	N/A	45.547
2014	38.091	5.792	1.489	N/A	N/A	N/A	N/A	45.372
2015	38.561	7.526	1.482	N/A	N/A	N/A	N/A	47.569
2016	36.682	7.885	1.247	N/A	N/A	N/A	N/A	45.814
2017	37.009	8.995	1.248	N/A	N/A	1.709	N/A	48.961
2018*	36.759	8.900	1.197	N/A	N/A	N/A	N/A	46.856
2019*	35.991	8.950	1.191	N/A	N/A	N/A	N/A	46.132
2020*	35.991	8.950	1.191	N/A	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	8.995
Transportation:	1.414	1.559	1.496	1.500	1.544	1.543	1.489	1.482	1.247	1.248
Abatements:	0.229	0.125	0.220	0.186	0.181	0.354	0.492	0.526	0.311	0.513
Election:	7.057	6.977	6.695	11.338	12.096	12.620	12.576	13.012	11.348	11.473
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Operations & Technology:	-	-	-	-	-	-	-	-	-	1.709
Total Mill Levy:	37.865	39.113	39.999	43.838	44.843	45.547	45.372	47.569	45.814	48.961



Notes:

- Total 2016 assessed valuation for the 2016-17 fiscal year is certified at \$5,849,778,120.
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Operations & Technology mills are capital construction, maintenance, and technology mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
Note increases for Election Mills in years following the 2002 and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.



Appendix D: Assessed Valuation Information, 1990-2020

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
1990	1,537,477,510	0.67%	45.723	-
1991	1,559,935,940	1.46%	43.608	-
1992	1,578,926,090	1.22%	50.101	-
1993	1,637,406,850	3.70%	51.605	-
1994	1,765,907,340	7.85%	48.920	-
1995	1,820,696,730	3.10%	50.349	-
1996	2,086,632,190	14.61%	45.640	-
1997	2,161,110,090	3.57%	46.743	-
1998	2,301,159,440	6.48%	45.344	16,388,753,557
1999	2,395,324,350	4.09%	50.356	16,807,482,051
2000	2,801,776,710	16.97%	44.000	19,668,035,517
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816
2012	4,727,938,464	-2.83%	44.843	39,739,863,309
2013	4,732,098,623	0.09%	45.547	39,966,908,824
2014	4,903,070,971	3.61%	45.372	41,090,894,471
2015	4,927,017,542	0.49%	47.569	41,411,589,636
2016	5,852,367,168	18.78%	45.814	49,246,579,486
2017	5,849,778,120	-0.04%	48.961	49,224,793,129
2018*	5,947,992,118	1.63%	49.873	53,999,598,063
2019*	6,055,055,976	1.80%	50.151	54,269,596,053
2020*	6,076,377,994	0.35%	50.442	56,440,379,895

*Estimated values



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	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	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Increase/ (Decrease)
General Fund											
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	\$ -
Budget Elections	12.620	100.46	12.576	100.10	13.012	103.58	11.348	90.33	11.473	91.33	0.99
Abatements & Refunds	0.354	2.82	0.492	3.92	0.526	4.19	0.311	2.48	0.513	4.08	1.61
Bond Redemption Fund	6.007	47.82	5.792	46.10	7.526	59.91	7.885	62.76	8.995	71.60	8.84
Transportation Fund	1.543	12.28	1.489	11.85	1.482	11.80	1.247	9.93	1.248	9.93	0.01
Operations & Technology Fund	-	-	-	-	-	-	-	-	1.709	13.60	13.60
TOTAL	45.547	\$ 362.55	45.372	\$ 361.16	47.569	\$ 378.65	45.814	\$ 364.68	48.961	\$ 389.73	\$ 25.05

Appendix F: Property Tax Levies and Collections

(Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections	
						Amount**	Percent of Levy
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
2007	2008	175,242,316	172,742,380	98.57%	47,942	172,790,322	98.60%
2008	2009	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%
2009	2010	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%
2011	2012	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%
2012	2013	215,532,897	209,935,274	97.40%	126,768	210,062,042	97.46%
2013	2014	222,462,137	218,064,909	98.02%	151,746	218,216,655	98.09%
2014	2015	234,373,297	230,424,752	98.32%	102,815	230,527,567	98.36%
2015	2016*	268,120,350	262,344,109	97.85%	340,674	262,684,783	97.97%
2016	2017**	268,120,350	262,344,109	97.85%	340,674	262,684,783	97.97%

* Collections through July 31, 2016

** Estimated collections through July 31, 2017

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



Appendix G: Demographic and Economic Statistics

(Unaudited)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student (Funded FTE))	****Unemployment Rate(1)
2007	290,580	14,385	50,141	26,914.5	3.896%
2008	293,232	15,267	52,601	27,222.5	4.900%
2009	300,136	16,251	55,319	27,455.2	7.500%
2010	305,268	17,241	57,978	27,673.3	6.500%
2011	308,005	18,351	60,962	28,148.8	6.500%
2012	300,823	15,884	52,942	28,317.5	6.200%
2013	307,722	15,993	52,993	28,538.3	6.100%
2014	312,715	17,705	56,732	28,959.2	5.200%
2015	317,341	18,172	55,894	29,398.3	3.500%
2016	321,872	19,879	61,913	29,702.0	2.900%

Source: * Colorado State Demography Office

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

*** Boulder Valley School District RE-2

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



Appendix H: History of School Finance Act

Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3	27,670.8	0.79%	215.6
2010-11	\$6,721	29,319	481	1.67%	28,148.8	28,144.3	1.71%	473.5
2011-12	\$6,375	29,544	225	0.77%	28,317.5	28,317.5	0.62%	173.2
2012-13	\$6,375	29,717	173	0.59%	28,538.3	28,536.3	0.77%	218.8
2013-14	\$6,546	30,135	418	1.41%	28,959.2	28,952.7	1.46%	416.4
2014-15	\$6,935	30,566	849	2.86%	29,397.3	29,397.3	1.54%	444.6
2015-16	\$7,204	30,875	1,158	3.90%	29,702.3			
2016-17	\$7,351	30,837	702	2.33%	29,672.2			

The Public School Finance Act was enacted in 1988 and revised in 1994

* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, and for 2005-06 was 26,790.3.

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



Appendix I: Principal Property Taxpayers

January 1, 2016 and 9 Years Ago
(Unaudited)

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

Source: Boulder County and Broomfield County Assessors' Office



Appendix J: Principal Employers

January 1, 2016 and 9 Years Ago
(Unaudited)

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

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



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2016

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (2)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt			
Berthoud Fire Protection District	468,563	100.00%	468,563
Boulder Central Area General Improvement District	9,133,000	100.00%	9,133,000
City of Boulder	70,793,000	100.00%	70,793,000
City of Lafayette	3,845,000	100.00%	3,845,000
City of Louisville	2,245,000	100.00%	2,245,000
Colorado Tech Center Metropolitan District	8,860,000	100.00%	8,860,000
East Boulder County Water District	855,000	100.00%	855,000
Hoover Hill Water and Sanitation District	24,906	100.00%	24,906
Interlocken Consolidated Metropolitan District	90,140,000	100.00%	90,140,000
North Metro Fire Rescue District	39,535,000	20.88%	8,254,908
Nederland Community Library District	1,656,877	100.00%	1,656,877
Nederland Fire Protection District	295,000	100.00%	295,000
Northern Colorado Water Conservancy District	3,929,311	41.05%	1,612,982
Pine Brook Water District	4,156,013	100.00%	4,156,013
Rocky Mountain Fire	7,425,000	100.00%	7,425,000
Superior/McCaslin Interchange District	2,780,000	100.00%	2,780,000
Superior Metropolitan District #2	1,832,000	100.00%	1,832,000
Superior Metropolitan District #3	871,000	100.00%	871,000
Town of Erie	20,148,412	1.96%	394,909
Town of Nederland	1,650,000	100.00%	1,650,000
Subtotal Overlapping Debt			217,293,158
School District Direct Debt (1)			560,290,000
Total Direct and Overlapping Debt			<u>\$ 777,583,158</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, 2016
- (2) The Percentage Applicable to the district is calculated by taking the percentage of the government's assessed value which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County and Gilpin County Assessor's Office.



Appendix L: Debt Schedules

General Obligation Debt: Bond Amortization Schedule

<u>Combined Fiscal Year Total</u>							
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/01/14	13,370,000.00	7,508,383.75	20,878,383.75				
06/01/15	-	7,198,140.00	7,198,140.00	28,076,523.75	13,370,000.00	14,706,523.75	28,076,523.75
12/01/15	13,835,000.00	14,077,282.15	27,912,282.15				
06/01/16	-	12,869,440.00	12,869,440.00	40,781,722.15	13,835,000.00	26,946,722.15	40,781,722.15
12/01/16	19,225,000.00	12,869,440.00	32,094,440.00				
06/01/17	-	12,512,502.50	12,512,502.50	44,606,942.50	19,225,000.00	25,381,942.50	44,606,942.50
12/01/17	24,685,000.00	12,512,502.50	37,197,502.50				
06/01/18	-	12,022,802.50	12,022,802.50	49,220,305.00	24,685,000.00	24,535,305.00	49,220,305.00
12/01/18	15,165,000.00	12,022,802.50	27,187,802.50				
06/01/19	-	11,719,502.50	11,719,502.50	38,907,305.00	15,165,000.00	23,742,305.00	38,907,305.00
12/01/19	11,930,000.00	11,719,502.50	23,649,502.50				
06/01/20	-	11,446,502.50	11,446,502.50	35,096,005.00	11,930,000.00	23,166,005.00	35,096,005.00
12/01/20	12,355,000.00	11,446,502.50	23,801,502.50				
06/01/21	-	11,158,687.50	11,158,687.50	34,960,190.00	12,355,000.00	22,605,190.00	34,960,190.00
12/01/21	12,825,000.00	11,158,687.50	23,983,687.50				
06/01/22	-	10,858,650.00	10,858,650.00	34,842,337.50	12,825,000.00	22,017,337.50	34,842,337.50
12/01/22	13,345,000.00	10,858,650.00	24,203,650.00				
06/01/23	-	10,546,475.00	10,546,475.00	34,750,125.00	13,345,000.00	21,405,125.00	34,750,125.00
12/01/23	13,895,000.00	10,546,475.00	24,441,475.00				
06/01/24	-	10,214,012.50	10,214,012.50	34,655,487.50	13,895,000.00	20,760,487.50	34,655,487.50
12/01/24	14,505,000.00	10,214,012.50	24,719,012.50				
06/01/25	-	9,866,937.50	9,866,937.50	34,585,950.00	14,505,000.00	20,080,950.00	34,585,950.00
12/01/25	15,150,000.00	9,866,937.50	25,016,937.50				
06/01/26	-	9,526,062.50	9,526,062.50	34,543,000.00	15,150,000.00	19,393,000.00	34,543,000.00
12/01/26	15,835,000.00	9,526,062.50	25,361,062.50				
06/01/27	-	9,147,087.50	9,147,087.50	34,508,150.00	15,835,000.00	18,673,150.00	34,508,150.00
12/01/27	16,560,000.00	9,147,087.50	25,707,087.50				
06/01/28	-	8,762,593.75	8,762,593.75	34,469,681.25	16,560,000.00	17,909,681.25	34,469,681.25
12/01/28	17,345,000.00	8,762,593.75	26,107,593.75				
06/01/29	-	8,359,831.25	8,359,831.25	34,467,425.00	17,345,000.00	17,122,425.00	34,467,425.00
12/01/29	18,150,000.00	8,359,831.25	26,509,831.25				
06/01/30	-	7,934,806.25	7,934,806.25	34,444,637.50	18,150,000.00	16,294,637.50	34,444,637.50
12/01/30	18,985,000.00	7,934,806.25	26,919,806.25				
06/01/31	-	7,547,568.75	7,547,568.75	34,467,375.00	18,985,000.00	15,482,375.00	34,467,375.00
12/01/31	19,830,000.00	7,547,568.75	27,377,568.75				
06/01/32	-	7,094,212.50	7,094,212.50	34,471,781.25	19,830,000.00	14,641,781.25	34,471,781.25
12/01/32	20,790,000.00	7,094,212.50	27,884,212.50				
06/01/33	-	6,611,337.50	6,611,337.50	34,495,550.00	20,790,000.00	13,705,550.00	34,495,550.00
12/01/33	21,795,000.00	6,611,337.50	28,406,337.50				
06/01/34	-	6,066,462.50	6,066,462.50	34,472,800.00	21,795,000.00	12,677,800.00	34,472,800.00
12/01/34	22,920,000.00	6,066,462.50	28,986,462.50				
06/01/35	-	5,493,462.50	5,493,462.50	34,479,925.00	22,920,000.00	11,559,925.00	34,479,925.00
12/01/35	18,685,000.00	5,493,462.50	24,178,462.50				
06/01/36	-	5,026,337.50	5,026,337.50	29,204,800.00	18,685,000.00	10,519,800.00	29,204,800.00
12/01/36	19,615,000.00	5,026,337.50	24,641,337.50				
06/01/37	-	4,535,962.50	4,535,962.50	29,177,300.00	19,615,000.00	9,562,300.00	29,177,300.00
12/01/37	20,600,000.00	4,535,962.50	25,135,962.50				
06/01/38	-	4,020,962.50	4,020,962.50	29,156,925.00	20,600,000.00	8,556,925.00	29,156,925.00
12/01/38	21,630,000.00	4,020,962.50	25,650,962.50				
06/01/39	-	3,480,212.50	3,480,212.50	29,131,175.00	21,630,000.00	7,501,175.00	29,131,175.00
12/01/39	22,710,000.00	3,480,212.50	26,190,212.50				
06/01/40	-	2,912,462.50	2,912,462.50	29,102,675.00	22,710,000.00	6,392,675.00	29,102,675.00
12/01/40	23,845,000.00	2,912,462.50	26,757,462.50				
06/01/41	-	2,316,337.50	2,316,337.50	29,073,800.00	23,845,000.00	5,228,800.00	29,073,800.00
12/01/41	25,035,000.00	2,316,337.50	27,351,337.50				
06/01/42	-	1,690,462.50	1,690,462.50	29,041,800.00	25,035,000.00	4,006,800.00	29,041,800.00
12/01/42	26,290,000.00	1,690,462.50	27,980,462.50				
06/01/43	-	1,131,800.00	1,131,800.00	29,112,262.50	26,290,000.00	2,822,262.50	29,112,262.50
12/01/43	27,605,000.00	1,131,800.00	28,736,800.00				
06/01/44	-	579,700.00	579,700.00	29,316,500.00	27,605,000.00	1,711,500.00	29,316,500.00
12/01/44	28,985,000.00	579,700.00	29,564,700.00				
				29,564,700.00	28,985,000.00	579,700.00	29,564,700.00
	\$574,125,000.00	\$444,983,632.15	\$1,019,108,632.15	\$ 1,019,108,632.15	\$ 574,125,000.00	\$ 444,983,632.15	\$ 1,019,108,632.15

Note:

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



Appendix M: School District Comparisons

Revenue (Budget)

2015-16 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	1,914.8
State of Colorado	Total	838,839.2	16,500.0	7,070,267,168.3	(830,702,393.0)	\$6,239,564,775	102,988,961,411.4		2,104,957,888.8	154,827,913.2	3,979,778,973.3	808,343,636.0
	Per Pupil		(Included in FPC)	8,286	(974)	7,312.7	120,701.8		2,467.0	181.5	4,664.3	

Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

In order to provide a clear representation of revenue versus expenditures for BVSD and other local school districts, only 2015-16 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2016-17 is also presented in the page following 2015-16 expenditures.

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.



Appendix M: School District Comparisons (continued)

Expenditures

(Budget)

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

Source: Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.



Appendix M: School District Comparisons (continued)

Revenue (Budget)

2016-17 School District		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
Littleton 6	Total	14,734.6	0.0	118,986,055.9	(\$13,694,941)	\$105,291,115	\$1,519,974,596	\$25.353	\$38,535,916	\$3,102,752	\$63,652,448	\$28,813,581
	Per Pupil			8,075	(\$929)	7,145.8	103,156.8		2,615.3	210.6	4,319.9	1,955.5
St. Vrain Valley RE-1J	Total	29,821.6	0.0	244,587,689.2	(\$28,151,315)	\$216,436,374	\$2,986,721,795	\$24.995	\$74,653,111	\$3,756,272	\$138,026,992	\$31,300,000
	Per Pupil			8,202	(\$944)	7,257.7	100,153.0		2,503.3	126.0	4,628.4	1,049.6
Poudre R 1	Total	28,021.4	191.0	234,430,077.7	(\$26,982,204)	\$197,459,653	\$2,925,316,397	\$27.000	\$78,983,543	\$6,189,456	\$122,274,875	\$35,012,147
	Per Pupil			7,963	(\$917)	7,046.7	99,370.8		2,683.0	210.3	4,153.6	1,249.5
Boulder Valley RE-2J	Total	29,672.2	77.0	246,518,892.1	(28,373,590.5)	218,145,301.6	5,849,751,520.0	25.023	150,812,041	7,360,522.0	59,940,361.0	67,125,325.0
	Per Pupil			8,307.1	(\$956.1)	7,351.0	197,122.6		4,932.6	266.0	2,152.4	1,858.8
Colorado Springs 11	Total	26,958.1	247.0	248,126,830.4	(\$28,558,659)	\$197,913,914	\$2,478,479,550	\$23.239	\$57,597,386	\$6,678,200	\$155,292,585	\$30,398,822
	Per Pupil			8,297	(\$955)	7,341.5	82,876.5		1,926.0	223.3	5,192.7	1,127.6
Adams-Arapahoe 28J	Total	39,154.7	0.0	347,578,357.7	(\$40,005,234)	\$301,567,784	\$2,174,588,953	\$26.010	\$56,561,059	\$4,259,849	\$246,752,216	\$37,339,028
	Per Pupil			8,877	(\$1,022)	7,702.0	55,538.4		1,444.6	108.8	6,302.0	953.6
Northglenn-Thornton 12	Total	36,871.6	0.0	343,842,084.0	(\$39,575,200)	\$268,030,001	\$2,113,590,203	\$27.000	\$57,066,935	\$4,588,758	\$242,611,190	\$35,400,000
	Per Pupil			8,215	(\$945)	7,269.3	50,496.1		1,363.4	109.6	5,796.3	960.1
Cherry Creek 5	Total	51,888.7	0.0	433,166,985.3	(\$49,856,230)	\$383,310,755	\$5,259,444,997	\$22.494	\$118,305,956	\$9,615,075	\$255,389,725	\$84,604,511
	Per Pupil			8,348	(\$961)	7,387.2	101,360.1		2,280.0	185.3	4,921.9	1,630.5
Douglas County RE-1	Total	63,748.7	2,425.0	519,233,734.9	(\$59,762,257)	\$456,066,517	\$5,719,148,987	\$25.440	\$145,495,150	\$13,499,633	\$300,476,695	\$33,713,000
	Per Pupil			8,145	(\$937)	7,154.1	89,714.0		2,282.3	211.8	4,713.5	528.8
Denver County 1	Total	86,193.0	224.0	748,684,543.0	(\$86,171,362)	\$662,513,181	\$13,460,852,897	\$25.541	\$343,803,644	\$22,254,457	\$296,455,081	\$125,850,986
	Per Pupil			8,686	(\$1,000)	7,686.4	156,171.1		3,988.8	258.2	3,439.4	1,460.1
Jefferson R-1	Total	81,179.6	279.5	664,648,453.4	(\$76,499,058)	\$588,149,395	\$8,208,266,691	\$26.252	\$215,483,417	\$17,382,147	\$355,283,831	\$113,302,585
	Per Pupil			8,187	(\$942)	7,245.0	101,112.4		2,654.4	214.1	4,376.5	1,395.7
Peer Group	Total	488,244.2	3,443.5	\$4,149,803,703	(\$477,630,050)	\$3,594,883,991	\$52,696,136,586	\$25.304	\$1,337,298,158	\$98,687,119	\$2,236,155,998	\$622,859,985
	Per Pupil			8,499.4	(138,704.8)	7,362.9	107,929.9		2,739.0	202.1	4,580.0	180,879.9
State of Colorado	Total	843,095.8	17,098.5	7,201,110,585.2	(828,278,125.2)	\$6,372,832,460	98,791,825,584.0		2,089,992,070.0	167,712,885.0	4,115,127,505.0	808,343,636.0
	Per Pupil		(Included in FPC)	8,385	(964)	7,420.7	115,035.3		2,433.6	195.3	4,791.7	

Source: Colorado Department of Education - Student Accountability Report

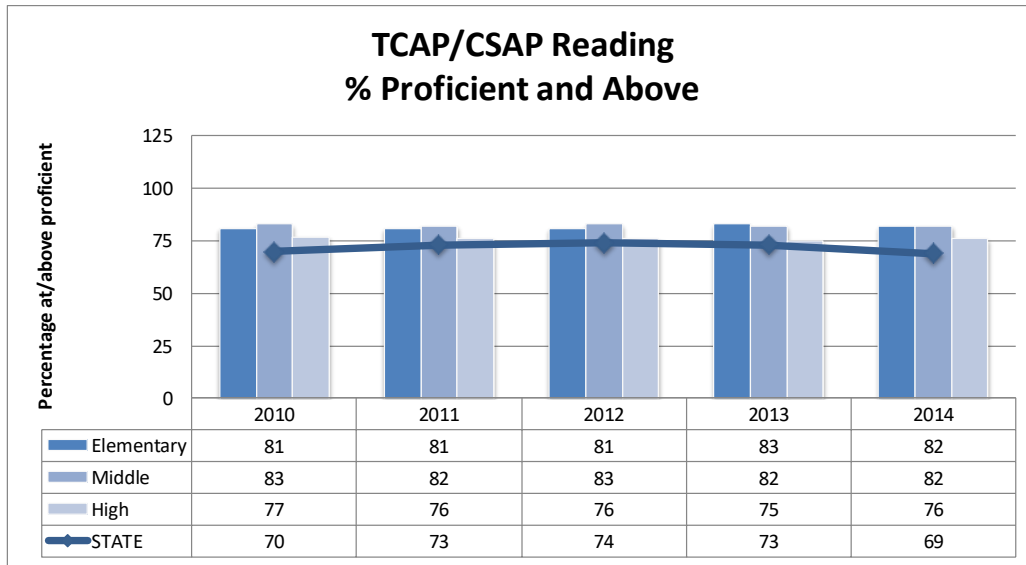
Note: BVSD has adjusted Total Program Funding by uncollectible property tax, rescission for CDE staff, and the number of estimated at-risk students.



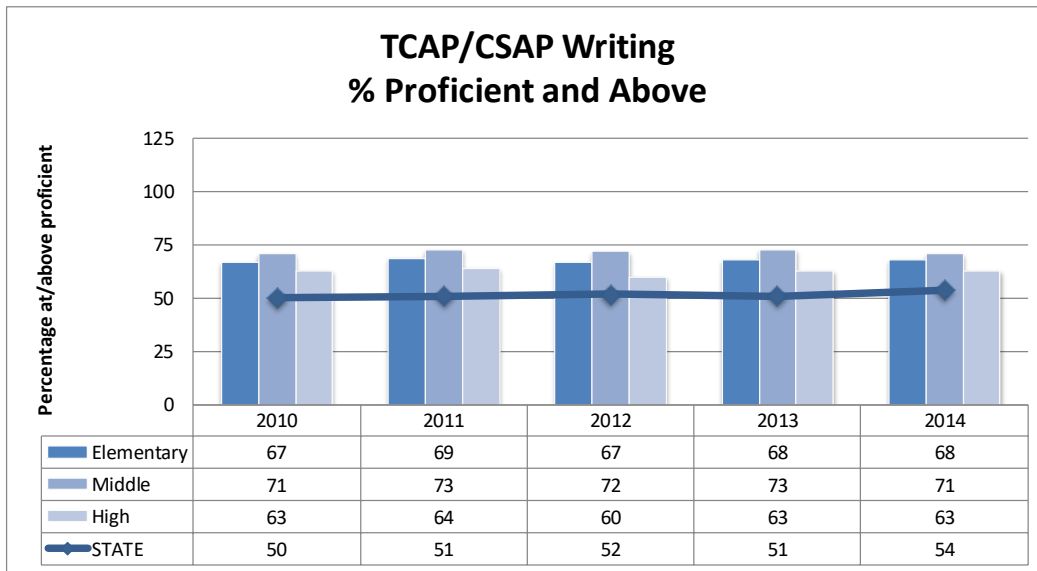
Appendix N: State Performance Measures

(State TCAP/CSAP testing discontinued in 2014. For current test results, click on the link provided for each school, in the Organizational Section of this book.)

TCAP/CSAP Reading Results by Level



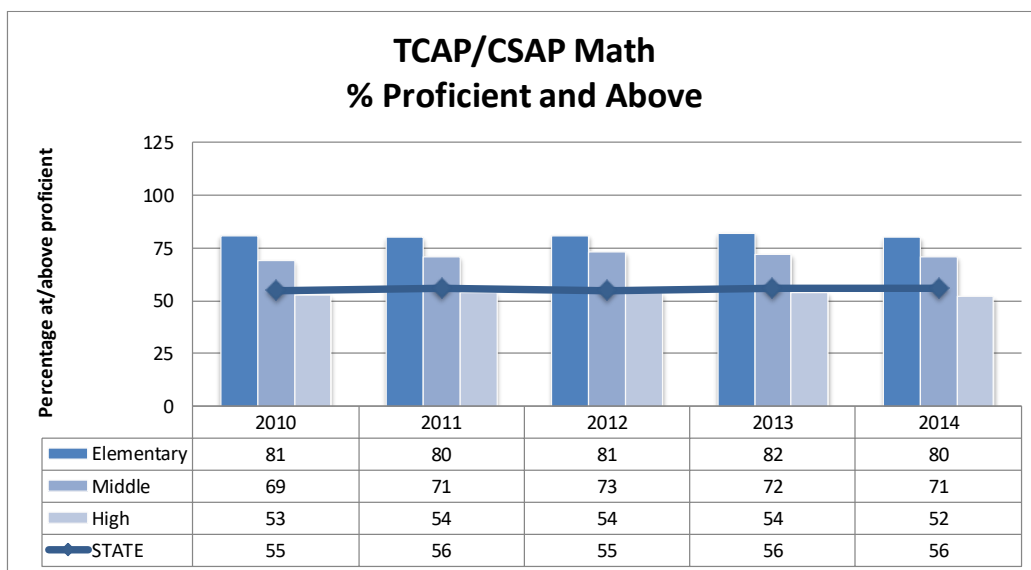
TCAP/CSAP Writing Results by Level



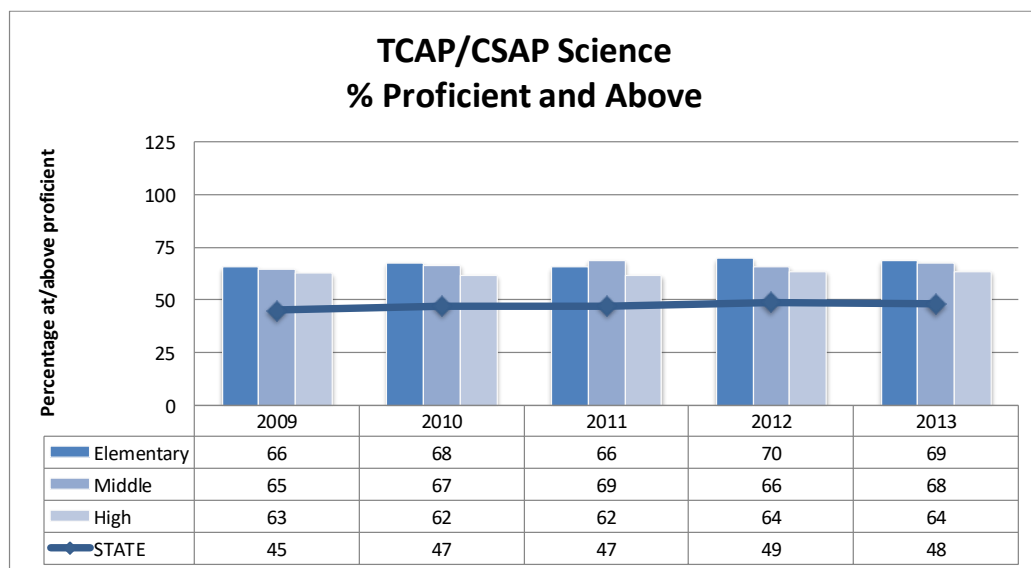


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

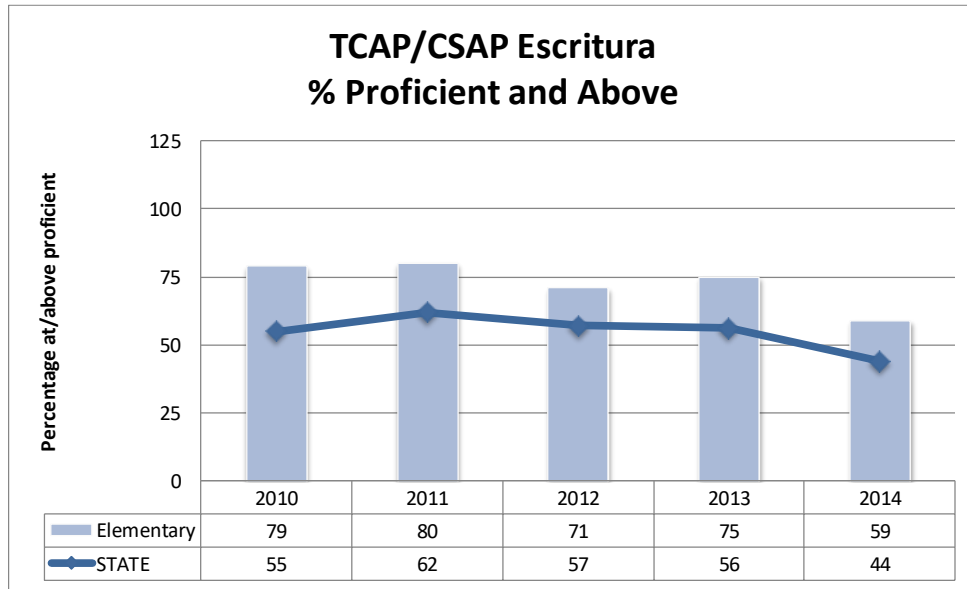


*BVSD did not administer TCAP science assessments in 2014.

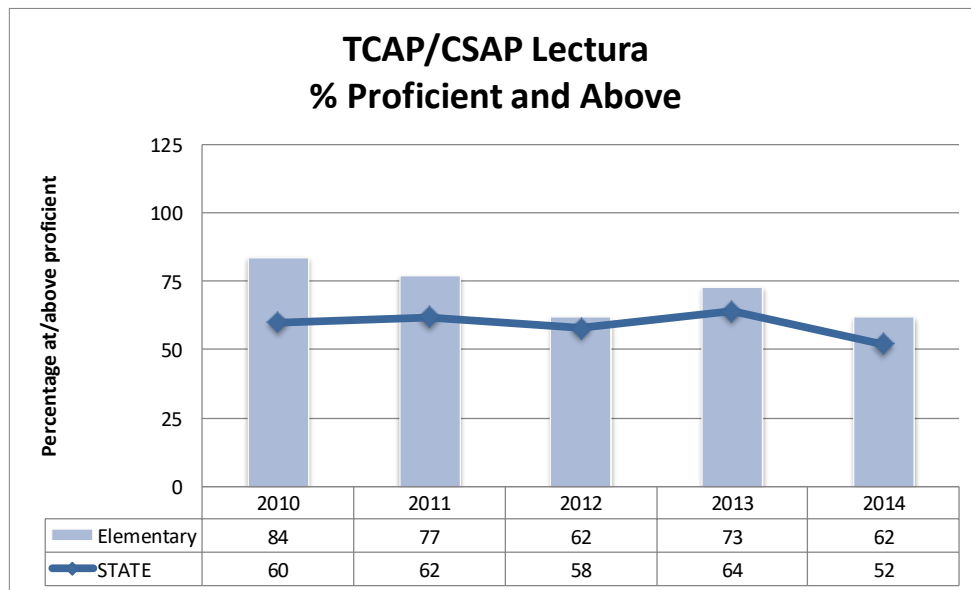


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



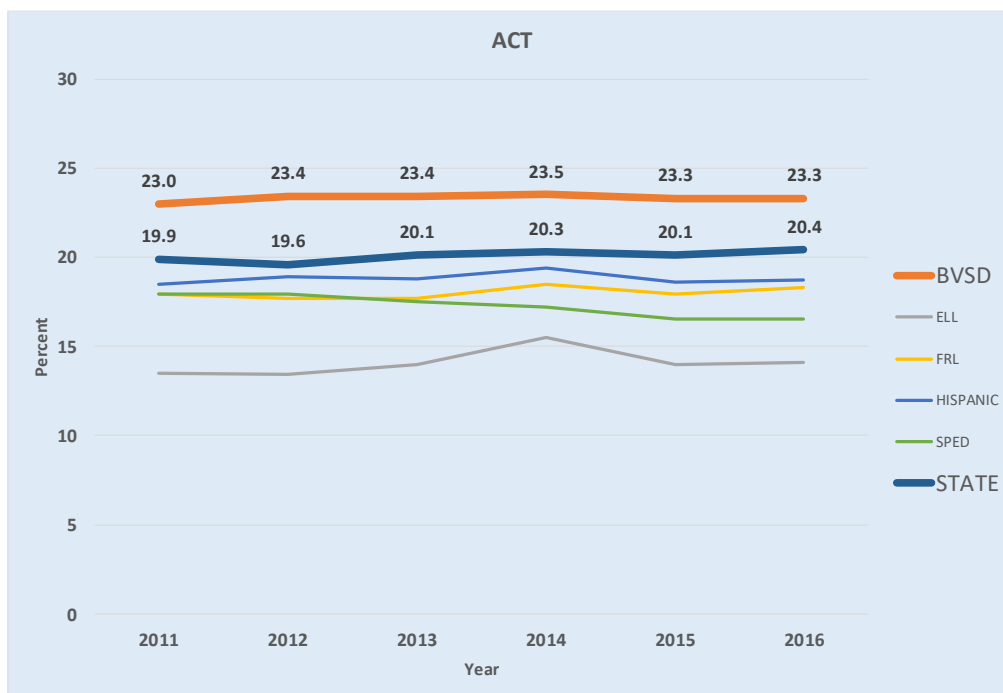
TCAP/CSAP Lectura Results by Level



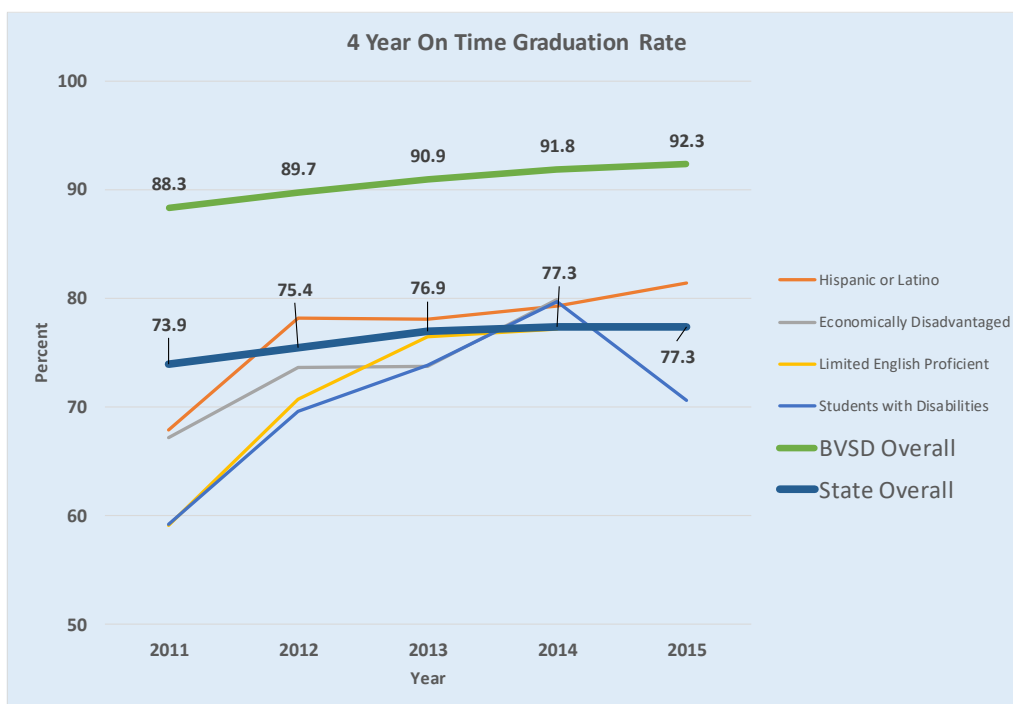


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results 2011-2016



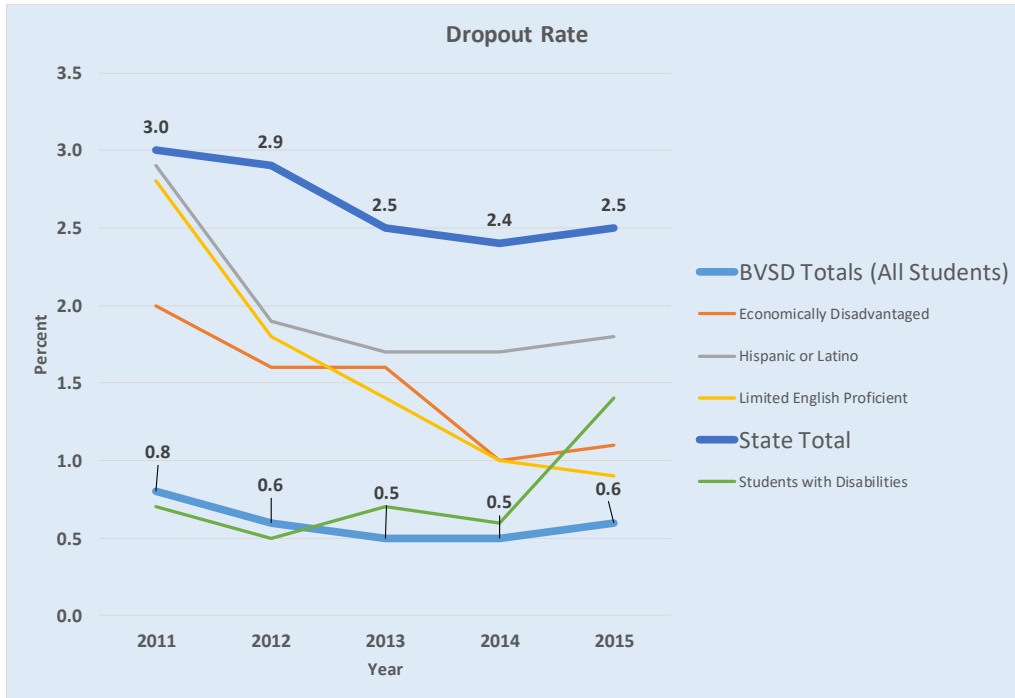
Graduation Rates 2011-2016



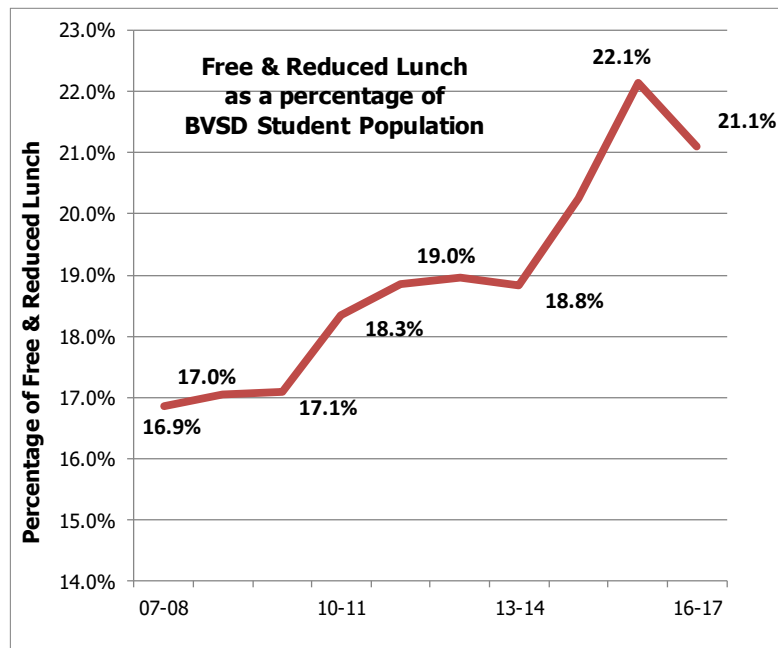


Appendix N: State Performance Measures (continued)

Dropout Rates 2011-2016



Free or Reduced Lunch Population Rates 2008-2017





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2016-17

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



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

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



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

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



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

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



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

Continuing: On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools (based on Section 22-54-129, C.R.S.).

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



Appendix P: Governing Policies

The following Governing Policies refer to the budget.

BBA: School Board Powers and Duties

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, food services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.



Appendix P: Governing Policies (continued)

BBA: School Board Powers and Duties (continued)

Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

DB: Annual Operating Budget

Both the extent and quality of educational services affect – and are affected by - the financial program. All are governed by policies of the board of education, subject to the state statutes on what studies must be offered by the school district, state statutes regarding the financial resources available to the school district, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the superintendent of schools, is presented to the board of education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the school district during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.



Appendix P: Governing Policies (continued)

DB: Annual Operating Budget (continued)

Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

LEGAL REFS.:

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

AGREEMENT REF.: Teachers' agreement, Section B

CROSS REF.: DB subcodes (all relate to the budget)

NOTE: The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § § 22-44-203 and 204)

DBJ: Budget Transfers

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by Board resolution. When a contingency occurs, the Board, by resolution, may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.



Appendix P: Governing Policies (continued)

DBJ: Budget Transfers (continued)

School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor. All budget transfers require the approval of the Superintendent.

LEGAL REFS.:

- C.R.S. § 22-32-107 I (*Duties-treasurer*)
- C.R.S. § 22-44-102(3) (*Definitions*)
- C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)
- C.R.S. § 22-44-112 (*Transfer of monies*)
- C.R.S. § 22-44-113 (*Borrowing from funds*)
- C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)
- C.R.S. § 22-54-105 (*Funds*)
- C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

DD: Grants Management

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.



Appendix P: Governing Policies (continued)

DD: Grants Management (continued)

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds;
or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.



Appendix P: Governing Policies (continued)

DD-R2: Grants to District Personnel

Grants applied for and received by individual District personnel for personal, professional or professional development purposes are not subject to District policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other District personnel.

DEB: Loan Programs (Funds from State Tax Sources)

Short-Term Borrowing

The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

LEGAL REFS.:

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

DEB/DEC/DFC: Revenues From State/Federal Tax Sources

Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.



Appendix P: Governing Policies (continued)

DEB/DEC/DFC: Revenues From State/Federal Tax Sources (continued)

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fund or); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

In approving cooperative projects, the Board of Education will be responsible only for School District contributions authorized in the project budget and only for the purposes described. If total anticipated revenue is not received, services must be curtailed. Services to school-age children have the highest priority for retention in such circumstances.

In the event that implementation extends into more than one budget year, the Board will review the project annually as part of the School District budget review process.

LEGAL REF.:

C.R.S. 22-44-110(5)

CROSS REF.:

DB, Annual Operating Budget

DFA: Cash Management/Investment Policy

It is the policy of the District to invest public funds in a manner that will preserve capital, meet the daily liquidity needs of the District, diversify the District's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Cash Management Investment Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds.

SCOPE

Cash balances in the Bond Redemption Fund, the Building Fund, the Health Insurance Fund, the Dental Insurance Fund, the Non-expendable Trust Fund and the Expendable Trust Fund shall not be pooled and the investment income derived from the individual investment accounts shall be allocated directly to the individual fund.

All cash shall be pooled for investment purposes, except for cash balances of the funds listed above. Investment income derived from the pooled investment account shall be allocated to the General Fund.

This Investment Policy shall apply to all funds accounted for in the District's Comprehensive Annual Financial Report.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

INVESTMENT OBJECTIVES

The District's principal investment objectives include:

Preservation of capital and protection of investment principal;

Maintenance of sufficient liquidity to meet anticipated cash flows;

Attainment of a market rate of return;

Diversification to avoid incurring unreasonable market risks;

Conformance with all applicable District policies, state statutes and Federal regulations.

DELEGATION OF AUTHORITY

The Superintendent is vested with responsibility for managing the District's investment program and for implementing this Cash Management Investment Policy. The Superintendent may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to the Accounting Services Director or the Chief Financial Officer. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Superintendent or his/her designee shall establish written procedures and internal controls for the operation of the District's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The District may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

PRUDENCE

The standard of prudence, as defined by the Colorado Revised Statutes, to be used for managing the District's assets is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally without risk and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional losses may be possible in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Superintendent and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the Board of Education and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

District employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the District's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Superintendent or his/her designee any material financial interest they have in financial institutions that conduct business with the District, and they shall subordinate their personal investment transactions to those of the District.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

AUTHORIZED SECURITIES AND TRANSACTIONS

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. § 11-10.5-101, *et seq.*, Public Deposit Protection Act; C.R.S. § 11-47-101, *et seq.*, Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, *et seq.*, Funds - Legal Investments; C.R.S. § 24-75-603, Depositories; and C.R.S. § 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted.

This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.

2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.

3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed in 1. and 2. above with a final maturity not exceeding 10 years. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the District's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a Nationally Recognized Statistical Rating Organization (NRSRO). Repurchase agreement counterparties shall execute a District approved Master Repurchase Agreement with the District. The Chief Operations Officer shall maintain a copy of the District's approved Master Repurchase Agreement along with a list of broker/dealers who have executed same.

4. Commercial Paper with an original maturity of 180 days or less that is rated at least A1+, P-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA-, Aa3 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer.

5. Non-negotiable Certificates of Deposit with a maturity not exceeding one year in any FDIC insured state or national bank, or state or federal savings bank located in Colorado that is a state approved depository per C.R.S. § 24-75-603. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act or the Savings and Loan Association Public Deposit Protection Act.

6. Local Government Investment Pools authorized under C.R.S. § 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

7. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

The foregoing list of authorized securities shall be strictly interpreted. Any deviation from this list must be approved by the Board of Education.

INVESTMENT DIVERSIFICATION

It is the intent of the District to diversify the investments within the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the District's anticipated cash flow needs.

INVESTMENT MATURITY AND LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

COMPETITIVE TRANSACTIONS

Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the District is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

SELECTION OF BROKER/DEALERS

The Chief Operations Officer shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized firms. To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;
2. Report voluntarily to the Federal Reserve Bank of New York;
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

The District may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 3. of the Authorized Securities and Transactions section of this Investment Policy.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

SAFEKEEPING AND CUSTODY

The Superintendent or his/her designee shall approve one or more banks to provide safekeeping and custodial services for the District. A District approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. § 24-75-603.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the District. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the District approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the District by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the District as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the District as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the District as "customer."

The District's custodian will be required to furnish the District monthly reports of holdings of custodied securities as well as a report of monthly safekeeping activity.

REPORTING

At the end of each quarter, the Chief Financial Officer shall submit to the Board an investment report listing the investments held by the District and the current market value of the investments.

POLICY REVISIONS

This Cash Management/ Investment Policy shall be reviewed annually by the Superintendent or his/her designee and may be amended by the Board of Education as conditions warrant.

LEGAL REFS.:

C.R.S. § 24-75-601, *Funds-Legal Investments*

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

The school district, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of school district sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:



Appendix P: Governing Policies (continued)

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)

1. Site identification

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

2. Submittal of preliminary design to school district

- Third party wishing to pursue the installation of telecommunication facilities on school district sites and facilities after completing its site and facilities identification process shall submit to the school district Department of Operations the following:
 - a. Survey and legal description of proposed site.
 - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
 - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
 - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing school district use.
 - e. Proposed source of electrical power and telephone connection.

3. License agreements shall require:

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.



Appendix P: Governing Policies (continued)

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.
4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

LEGAL REF.:

C.R.S. 22-32-110(f)

CROSS REF.:

FL, Retirement of Facilities

DG: Depository of Funds/Authorized Signatures

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

The accounting department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys shall be deposited by the treasurer of the board or official custodian to the credit of the district in a depository designated by the board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all district funds authorized by the board of education, except student activity funds, will require the facsimile signature of the treasurer of the board of education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the principal or assistant principal at the school. Moneys of the school activity accounts will be deposited in a designated bank located within the district. This financial institution must qualify as an eligible public depository in accordance with state law.

LEGAL REFS.:

C.R.S. § 22-32-109(1) (g) (board of education - district duties-custody of moneys)

C.R.S. § 22-32-110(1) (x) (specific powers-custody of moneys)

C.R.S. § 22-32-121 (facsimile signature)

C.R.S. § 22-40-104 (relates to county treasurer)

C.R.S. § 22-40-105 (tax levies and revenues-depositories)

C.R.S. § 22-45-104 through -106 (accounting and reporting)



Appendix P: Governing Policies (continued)

DH: Bonded Employees and Officers

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

Employees who are responsible for handling district funds shall be covered by the district's crime coverage insurance policy, assuming all funds are handled in accordance with the district's cash handling procedures.

LEGAL REFS.:

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (board of education-district duties-custody of school district moneys)

DI: Fiscal Accounting and Reporting

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform to the requirements of the state board of education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the board will receive financial statements on a quarterly basis.

NOTE: Fiscal accounting and reporting must meet requirements established by the state board of education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

DID: Inventories (And Property Accounting)

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets.

Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Examples of infrastructure assets include, but are not limited to roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution and collection systems. Infrastructure assets also have a unit value of \$5,000 or greater. All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

LEGAL REF.:

C.R.S. § 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials



Appendix P: Governing Policies (continued)

DIE: Audits

In accordance with state law, all funds and accounts of the District shall be audited annually, following the close of the fiscal year.

At least once every five years, the Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the District for report to the Board.

The auditor shall meet with the Board and the Audit Committee to discuss the audit report, make recommendations concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the Auditor to the District within five months after the close of the fiscal year unless a request for an extension of time is granted by the State Auditor. The audit report shall be submitted to the State Auditor and the Colorado Department of Education no later than December 31.

The Board reserves the right to request an audit at more frequent intervals if desired.

LEGAL REFS.:

C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)

C.R.S. § 24-75-601.3 (*Remedial actions - investments not made in conformance with statute*)

C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

DIEA: District Audit Committee

The Board has the responsibility to District residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.

- Review quarterly financial reports provided by the district.
- Review District financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of District financial policies and procedures.

The District Audit Committee shall be comprised of five members: two Board members, one being the Board Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Financial Officer; the District's Director of Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board a two year term. The District's independent auditor may be asked to attend selected committee meetings.



Appendix P: Governing Policies (continued)

DIEA: District Audit Committee (continued)

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Committee shall submit a report to the Board at the end of each fiscal year detailing its activities during the fiscal year.

LEGAL REFS.:

- C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)
- C.R.S. § 22-54-101, *et seq.* (*Public School Finance Act of 1994*)
- C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

CROSS REFS.:

- BBA, School Board Powers and Duties
- DI, Fiscal Accounting and Reporting
- DIE, Audits

DJ/DJE: Purchasing and Contracting

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

1. Awards

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

2. Contracts

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

PURCHASE OF GOODS/SERVICES	METHOD
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board-approved amounts shall be submitted to the Board for consideration.

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

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

7. Cooperative Purchasing

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

8. Sole Source Procurements

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



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

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

LEGAL REFS.:

C.R.S. 22-32-109(1)(b)
C.R.S. 22-63-204

DL/dla: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

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

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

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

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

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

LEGAL REF.:

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

AGREEMENT REFS.:

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

DLB: Salary Deductions

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

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

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



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

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

AGREEMENT REFS.:

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

CROSS REFS.:

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

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

PERA

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

SAVINGS BOND

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

LIFE SURVIVOR'S INSURANCE

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

HEALTH AND DENTAL INSURANCE

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

TAX DEFERRED SAVINGS PLANS

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

EMPLOYEE CONTRIBUTION CAMPAIGN

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



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

PROFESSIONAL DUES

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

AGREEMENT REFS.:

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

CROSS REFS.:

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

DLC: Employee Expense Reimbursements

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

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

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

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

AGREEMENT REFS.:

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

CROSS REF.:

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

DN: School Properties Disposal Procedures

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

GLOSSARY

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Glossary of Terms

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.

Emerging Bilingual (EB): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as EB by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as EB continue to be considered EB until they have attained English language proficiency.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

English Language Development (ELD): The BVSD program that supports and provides services for the EB student. ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

English Language Proficiency Act (ELPA): A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Enterprise Resource Planning (ERP): A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

Equalization, State: General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exempt Employees: Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

Expendable Trust Fund: This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

Expenditure Correction: Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Facility Condition Assessment (FCA): The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Fiduciary Funds: Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

Fixed Asset: Tangible property with an estimated life of more than one year.

Food 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	EB	Emerging Bilingual
BCSIS	Boulder Community School of Integrated Studies	ECEA	Exceptional Children's Educational Act
BOE	Board of Education	EET	Education Excise Tax
BVCU	Boulder Valley Credit Union	ELA	English Language Acquisition
BVEA	Boulder Valley Education Association	ELD	English Language Development
BVEOP	Boulder Valley Educational Office Professionals	ELP	English Language Proficiency
BVPA	Boulder Valley Paraeducators Association	ELPA	English Language Proficiency Act
BVSD	Boulder Valley School District	ELR	Essential Learning Results
BVSEA	Boulder Valley Service Employees Association	ERP	Enterprise Resource Planning
BVSSC	Boulder Valley Safe Schools Coalition	FBLA	Future Business Leaders of America
CABE	Colorado Association for Bilingual Education	FCA	Facility Condition Assessment
CAFR	Comprehensive Annual Financial Report	FAQ	Frequently Asked Questions
CASB	Colorado Association of School Boards	FAST	Families & Schools Together
CASE	Colorado Association of School Executives	FEP	Fully English Proficient
CBLA	Colorado Basic Literacy Act	FOSS	Full Option Science System
CBOC	Citizen's Bond Oversight Committee	FRL	Free and Reduced Lunch
CCC	Curriculum Coordinating Council	FRS	Family Resource School
CDE	Colorado Department of Education	FTE	Full Time Equivalent
CELA	Colorado English Language Assessment	GAAP	Generally Accepted Accounting Principals
CHSAA	Colorado High School Activities Association	GASB	Governmental Accounting Standards Board
CIPC	Capital Improvement Planning Committee	GFOA	Government Finance Officers Association
CLIP	Collaborative Literacy Intervention Project	HRD	Human Resource Department
COLA	Cost of Living Adjustment	IB	International Baccalaureate
		IC	Infinite Campus
		IDEA	Individuals with Disabilities Education Act
		IDEIA	Individuals with Disabilities Education Improvement Act



Acronym Reference (continued)

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

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

