



**REVISED ADOPTED
BUDGET
2015-16**

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



REVISED ADOPTED BUDGET 2015-16

PREPARED BY: BUSINESS SERVICES DIVISION

Leslie A. Stafford, CPA
Chief Operating Officer

Bill Sutter, SFO
Chief Financial Officer



Revised Adopted Budget 2015-2016

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, Debbie Filbeck, Christal Dominguez, Amy Martinez, Phil Winterbourne, Nicole Cummings, and Thalia Keeton) for their committed efforts in producing this document.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado, for its annual budget for the fiscal year beginning July 1, 2014.

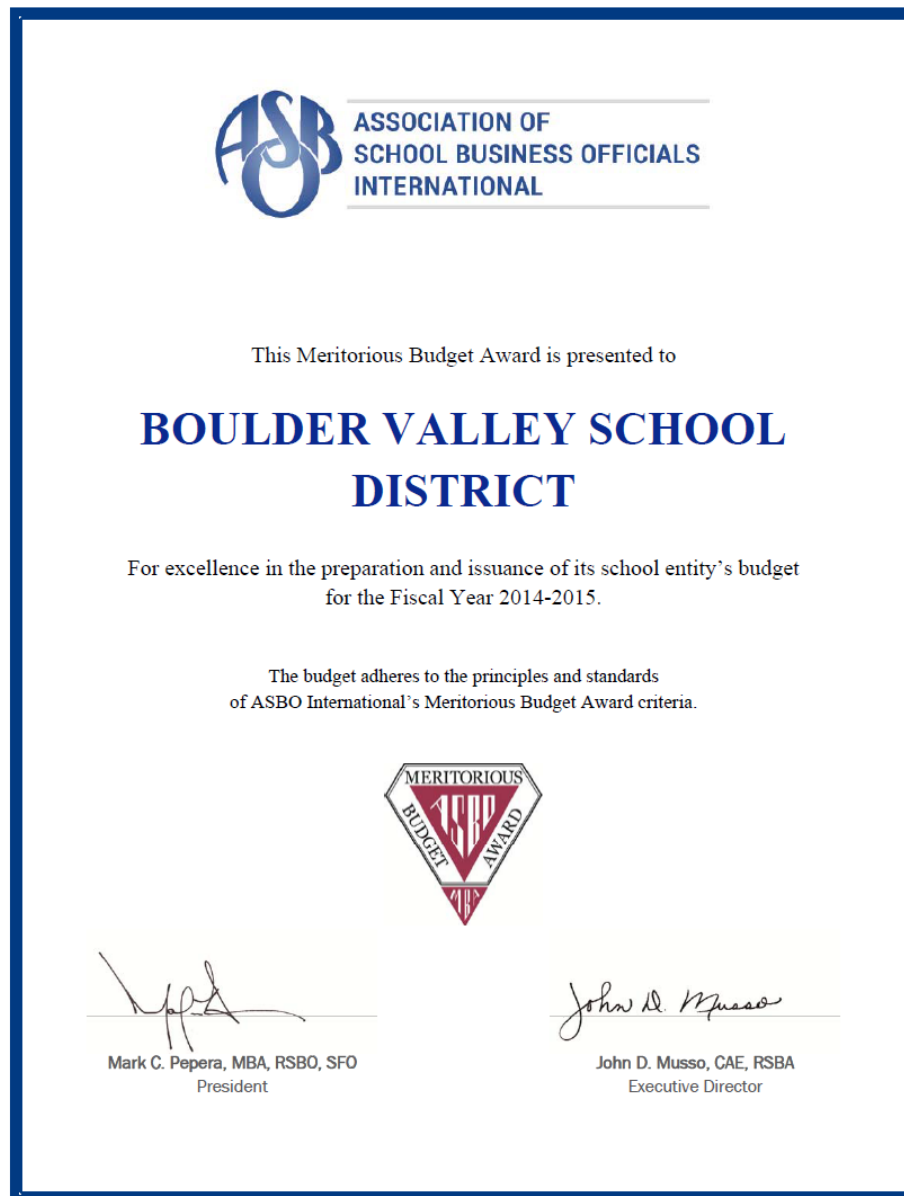
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Acknowledgements and Awards (continued)

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2014. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget. The district has submitted this budget document for award consideration.





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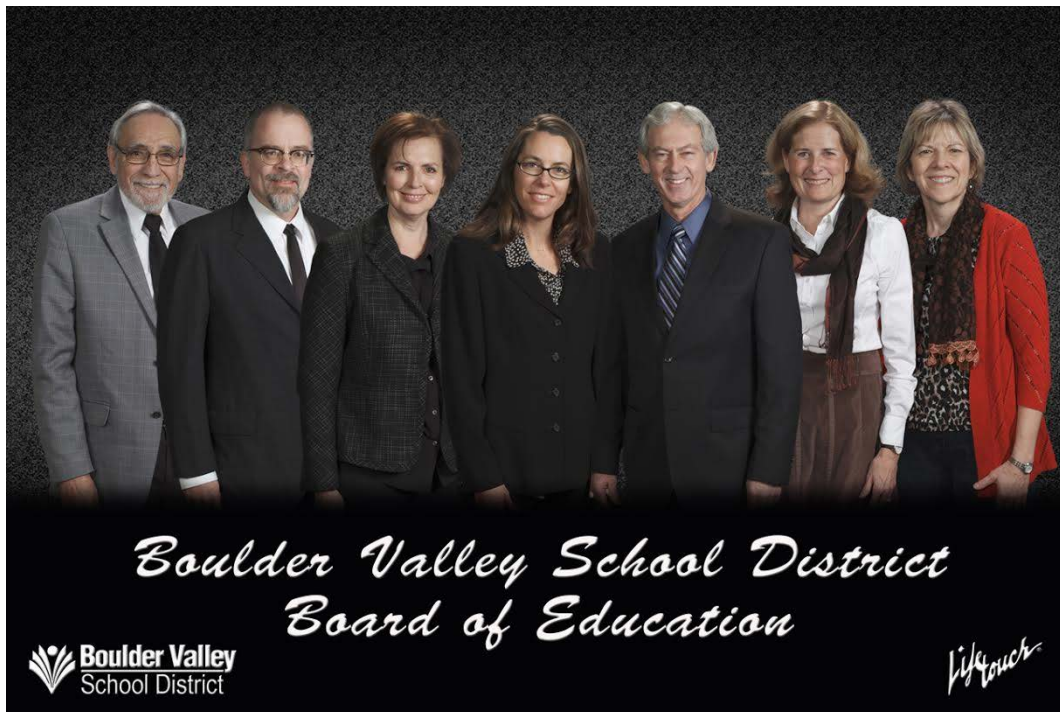
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Board of Education Members



District D

Sam Fuqua,
President

District G

Richard Garcia

District F

Jennie Belval,
Vice President

District C

Kathy Gebhardt

District B

Tina Marquis,
Treasurer

District E

Tom Miers

District A

Shelly Benford

Superintendent

Bruce Messinger, Ph.D.



Superintendent's Cabinet

Bruce Messinger, Ph.D.
Superintendent

Leslie Arnold
Asst. Superintendent for Strategic
Initiatives

Leslie Stafford
Chief Operating Officer

Shelly Landgraf
Asst. Superintendent of Human Resources

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

Briggs Gamblin
Director of Communications &
Legislative Policy

Don Orr
Chief Facilities Officer

Sandy Ripplinger
Asst. Superintendent for School
Leadership (Elementary)

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

Melissa Barber, J.D.
Legal Counsel

Andrew Moore
Chief Information Officer

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

Bill Sutter
Chief Financial Officer

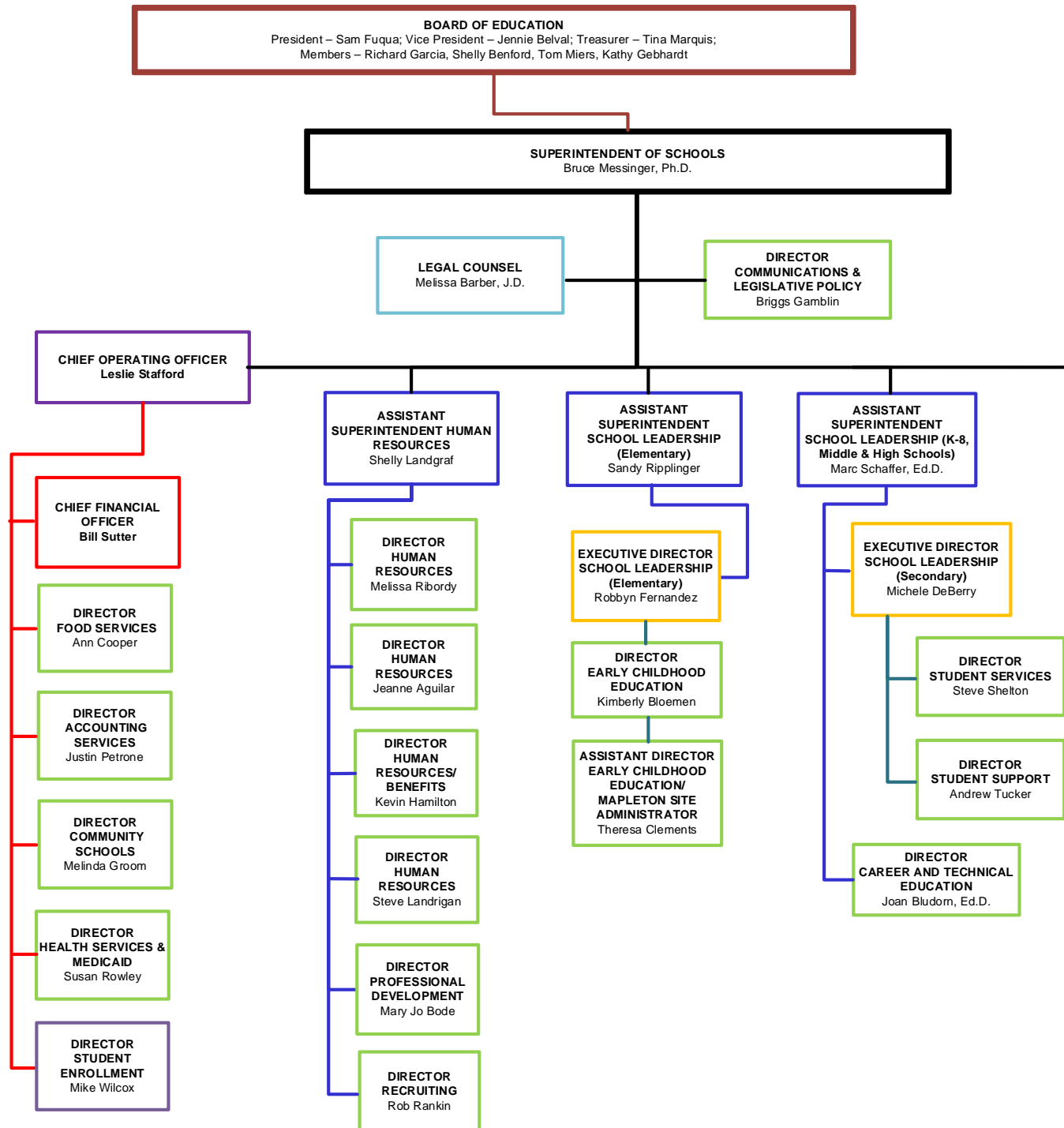
Ginger Ramsey
Broomfield High School Principal





District Organization

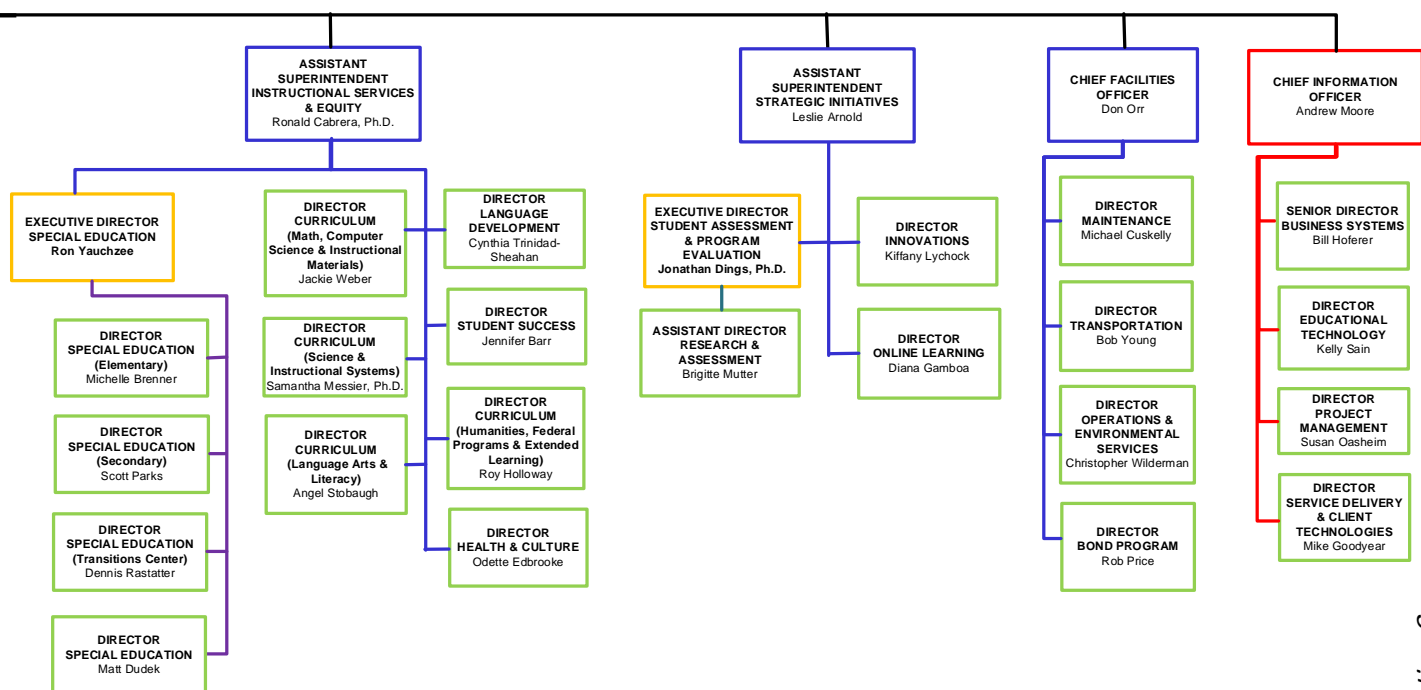
(As of March 1, 2016)





District Organization

(As of March 1, 2016)





Letter of Transmittal

Date: February 29, 2016
To: Dr. Bruce Messinger, Superintendent
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2015-16 Revised Adopted Budget

The ensuing document contains information and details regarding the 2015-16 Budget for fiscal year July 1, 2015, – June 30, 2016. The Board of Education approved the 2015-16 fiscal year revised budget on January 26, 2016, in support of a quality education for all students while maintaining financial stability within available resources.

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

In continuing these efforts we must keep the district current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the wide range of support operations for the organization. With multiple sources of revenue, federal and state mandates, and diverse stakeholders, it is important we do everything possible to ensure that instructional priorities guide resource allocations. The fiscal year budget is built upon the second reduction to the negative factor that was instituted as a means of reducing the state's investment in K-12 education during the economic downturn. However, following years of constrained state funding, significant challenges remain just to maintain current programs, continue to address the district's critical needs in the areas of increasing the proficiency level of all students, student social-emotional needs, and maintaining district operations. The development of this budget has taken into account the goals, values, and strategic priorities of the Boulder Valley School District.

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

This budget document details what we do, how we do it, and where we are headed as an organization. It is always our goal to be accountable and responsive to the needs of our community within the projected resources available and to operate our district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policy detailed in this book supports this commitment.

This extensive document was prepared by the staff of the district's Budget Services Department and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2015-16 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 2015-16 as we work toward the mission, vision, and goals throughout all levels of the organization. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

The annual budget development process provides the opportunity for district decision makers to align budget choices to the desired outcome of student success. The resulting annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to address the values identified. As part of the district's budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. The Financial Section of this book contains detailed revenue, expenditure and resource allocation formulas that support educational programs and services needed to address values we support.

Strategic Planning

The Success Effect

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

During the 2015-16 school year, BVSD is focusing on six priority areas: Systems of Support; Literacy and Early Learning; Successful, Curious, Lifelong Learners; Educator Pipeline; Educator Growth and Development; and Parent & Family Partnerships. The BVSD community believes establishing and developing strategies within the guiding principles of Learning, Talent, and Partnerships is the most effective way to ensure student success. BVSD is proud to call this strategic plan "The Success Effect."



Principal Issues Facing the District

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

Limited Restoration of State Funding Although state revenues are rapidly growing from depressed levels, pressure continues on the legislature to limit the funding for K-12 education in Colorado. At the same time, some state programs and services are required to expand while others are expanded by legislative mandate. The BVSD Board of Education wisely placed a ballot measure before the voters in November 2010 to abate the impact of future revenue challenges. This ballot measure passed with 62 percent support and continues to mitigate budget pressures.



Principal Issues Facing the District (continued)

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

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

Stable Enrollment BVSD's projected stable enrollment into the near future poses many challenges. The Colorado School Finance Act (SFA) 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 2014-15

The Great Recession officially ended in June 2009 and the Colorado economic recovery continues to accelerate. The statewide average per pupil funding for K-12 public education was \$7,026, with the final 2014-15 supplemental state appropriation in January 2015. The final per pupil revenue (PPR) for BVSD was \$6,942. The 2014-15 General Operating Fund mid-year analysis for BVSD completed in February 2015 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 2014 financial audit was completed, each governmental accounting fund ended the 2013-14 fiscal year with a positive fund balance on a generally accepted accounting principles (GAAP) basis. Where applicable, this balance was adequate to cover the required 3.0 percent TABOR reserve.

Enrollment projections developed early in the 2014-15 budget process allowed for the resources to be allocated and then adjusted in the revised budget as actual enrollments became evident in the fall of 2014. This process allowed the district to quickly respond to fluctuations in enrollment while minimizing the risk of financial obligations associated with employee contracts.

Analysis of 2015 Economic Forecast

On December 8, 2014, the economic outlook for calendar year 2015 presented at the 50th annual Colorado Business Economic Outlook. The annual report generated by the Business Research Division of the Colorado Leeds School of Business 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.



Economic Conditions and Outlook (continued)

Analysis of 2015 Economic Forecast (continued)

The Denver-Boulder-Greeley CPI (Consumer Price Index) is the measure of inflation that is used for the state of Colorado, as required by the constitutional revenue constraint of Article X, Section 20 of the Colorado Constitution. The 2014 rate increase, used as a function of funding increases for the 2015-16 fiscal year, was projected at 2.8 percent in December, above the U.S. rate of 1.8 percent. In February, the final rate was determined to be 2.8 percent. School districts face a significant challenge as the rise in costs exceed the basket of goods measured by the CPI, like food, clothing, televisions and tobacco, and improvement in fiscal resources for K-12 education will typically lag an economic recovery.

In 2013, Colorado continued to be a national leader in the economic recovery, with GDP growth of 2.3 percent, ranking 6th in the nation. This economic growth was evident in 2014 with 72,900 additional jobs (2.8% growth) and increasing income levels. No industry sectors lost jobs in 2014, and the year will record the fastest job growth since 2000. This job growth is expected to continue into 2015 at 2.5 percent, or 61,300 jobs, placing Colorado in the top 10 states in 2015.

The following observations are from page 112 of the 2015 Colorado Business Economic Outlook and can be found at: www.colorado.edu/leeds/centers/business-research-division/brd-publications/colorado-business-economic-outlook.

National and International

- A slowing global economy poses risks to Colorado exports in 2015.
- U.S. GDP growth will likely exceed 3% in 2015.
- The debt ceiling debate will likely resume in 2015, elevating uncertainty about government expenditures, shutdowns, and sequestration.
- The change in Fed policy will begin putting slight upward pressure on interest rates, particularly during the second half of the year.
- Inflation will continue in check for another year, and interest rates will remain at historically low levels.

Colorado

- Employment growth will place Colorado in the top 10 states in 2015.
- Weather fluctuations will continue to 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 fourth-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 sub-5% unemployment rate.

"With Colorado's skilled workforce; high-tech, diversified economy; relatively low cost of doing business; global economic access; and exceptional quality of life, the committee believes the state is poised for both short-term and long-term economic growth."

The Outlook also contains a summary for Boulder County beginning on page 115 that provides some insight into the community within which a major portion of the Boulder Valley School District is located. With relatively high wages, 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.



Economic Conditions and Outlook (continued)

Analysis of 2015 Economic Forecast (continued)

Boulder County has a robust economy fueled by high concentrations of businesses and employees in a diverse mix of industries. A highly educated workforce, visionary entrepreneurs, a well-established manufacturing sector, a world class research university, and several federal research labs are equally critical to Boulder's economic vitality. The area has continued to outperform state and national economies in many areas such as job growth, educational attainment, capital investment, and commercial real estate absorption, among others. Boulder County was severely impacted by the September 2013 floods, but the area has largely recovered. Local communities are investing in infrastructure, business resources, and cultural amenities to enhance their preparedness for future natural disasters.

Boulder County has experienced above-average employment growth and some of the lowest unemployment rates in Colorado over the past several years. Employment in Boulder County increased 2.5% between September 2013 and 2014, creating an additional 4,300 jobs. In September 2014, the Boulder County unemployment rate was 3.1% compared to state unemployment of 4% and a national rate of 5.7% (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 \$67,403 in 2012 compared to \$58,244 for Colorado residents.

Commercial and industrial real estate absorption in Boulder County has produced low vacancy rates and accelerating demand for new construction. The office vacancy rate for the region showed a decrease over the past year to 6.1% in the third quarter of 2014. Similarly, the industrial vacancy rate in the county fell to 7.6%, and the retail vacancy rate dropped to 6.4%. Residential construction continues to be a strong component of Boulder County's economy, with residential sales and average home values steadily increasing in communities throughout the area. According to the Boulder Area Realtor Association, the number of single-family homes sold in Boulder County through August 2014 fell 6%, to just over 3,500 homes, compared to the same period in 2013. The Federal Housing Finance Agency house price index for Boulder County increased 9.6% from midyear 2013 to 2014. During the same period, the house price index for Colorado increased 9.5%.

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.

Funding for 2015-16

Each year the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to K-12 education. The state economic picture is important to the district because the major source of funding for the district's General Operating Fund is received as a result of the state's School Finance Act established by the state legislature. During the Great Recession, state revenue shortfalls forced cuts to K-12 education even though constitutionally mandated funding increases existed under Amendment 23. After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and allocate resources to every school within its district.



Economic Conditions and Outlook (continued)

Funding for 2015-16 (continued)

For the 2015-16 fiscal year, the legislature increased base per pupil funding by 2.8 percent for K-12 public education as well as provided additional dollars for statewide student growth and a minimal reduction to the negative factor. This equates to a \$10.1M year-over-year increase to BVSD total program funding from the SFA per pupil funding formula, inclusive of funding from a projected growth of 304 student FTEs.

The "Negative Factor" reduction to statewide total program funding as calculated in the SFA is now \$855M, or 12.18 percent. For BVSD, the negative factor is \$29.7M. In addition to the SFA formula increase, BVSD total program funding also includes \$85K for the district's portion of \$5.0M of additional funding provided outside of the SFA formula for at-risk students. The June adopted budget included \$1.2M in BVSD total program revenue for additional local property tax collections from a planned reassessment of local property value. The original estimate was a statewide \$70M increase in available funds for K-12 education due to a significant increase in statewide assessed valuation. Many Front Range districts realized a 15 percent to 20 percent increase in assessed property values, which resulted in nearly \$135M in increased local property taxes. The funding generated through a reduction in the negative factor did not materialize as the increased local revenues were used in the state's 2015-16 supplemental budget process in January 2016 to reduce the state allocation to K-12 education, resulting in a net overall zero increase in funding from what was expected. Through the supplemental budget process, the negative factor was reduced by \$24M as the overall statewide student count was lower than expected. This supplemental budget will result in \$800K additional funds for BVSD. These funds and a projected increase of \$1.8M non-equalized specific ownership tax collections more than offset the total program funding that did not materialize in the state supplemental budget process.

Projected Funding for 2016-17

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 four of the last seven 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.

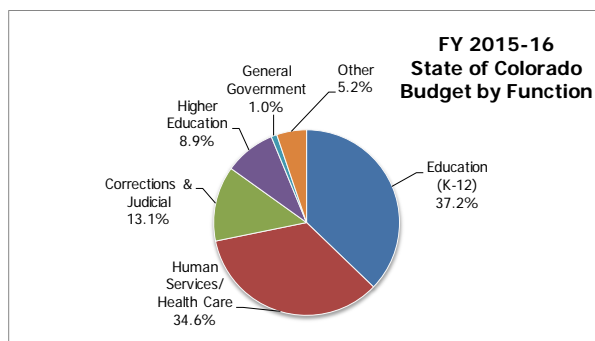
Many revenue and expenditure streams are fixed in nature, such as the revenue and expenditure for the annual debt service payments.

	PROJECTED BUDGET 2016-17	PROJECTED BUDGET 2017-18	PROJECTED BUDGET 2018-19
All Funds Summary			
Beginning Balance	\$ 238,537,495	\$ 115,486,117	\$ 199,047,876
Revenues	453,483,612	632,465,677	471,455,841
Transfers In	42,517,184	43,072,028	43,850,105
Total Resources	\$ 734,538,291	\$ 791,023,822	\$ 714,353,822
Expenditures	\$ 576,534,990	\$ 548,903,919	\$ 578,613,848
Emergency Reserves	25,995,307	25,180,670	23,908,054
Transfers Out	42,517,184	43,072,027	43,850,101
Total Uses	\$ 645,047,481	\$ 617,156,616	\$ 646,372,003
Ending Balance	\$ 89,490,810	\$ 173,867,206	\$ 67,981,819



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.

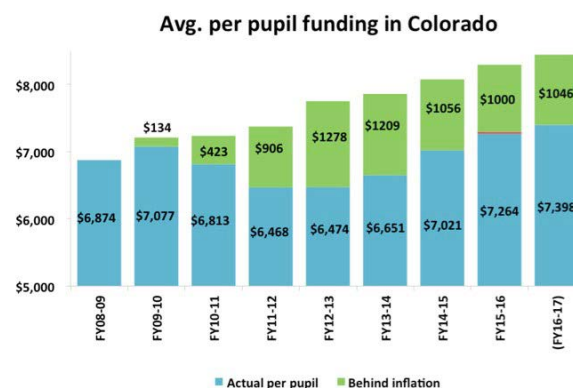


Source: Colorado General Assembly – Budget in Brief 2015-16
http://www.tornado.state.co.us/gov_dir/leg_dir/jbc/FY15-16apprept.pdf

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 occurred in all public sectors.

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



Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. Then the negative factor is applied against this total dollar amount, reducing overall funding. Since 2009, Colorado per pupil funding has fallen by more than \$1 billion statewide on an annual basis. In 2014, 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 \$29.7M to BVSD.

The bar chart above from Great Education Colorado visually outlines the negative factor’s impact on school funding as of the 2015-16 fiscal year. The graph reports what per pupil funding should be under Amendment 23, the blue portion representing what was actually funded and the red portion the per pupil dollar negative factor. Notably, the Governor’s proposed budget for 2016-17 includes an increase in the negative factor to \$1046 per pupil.



Understanding School Finance in Colorado (continued)

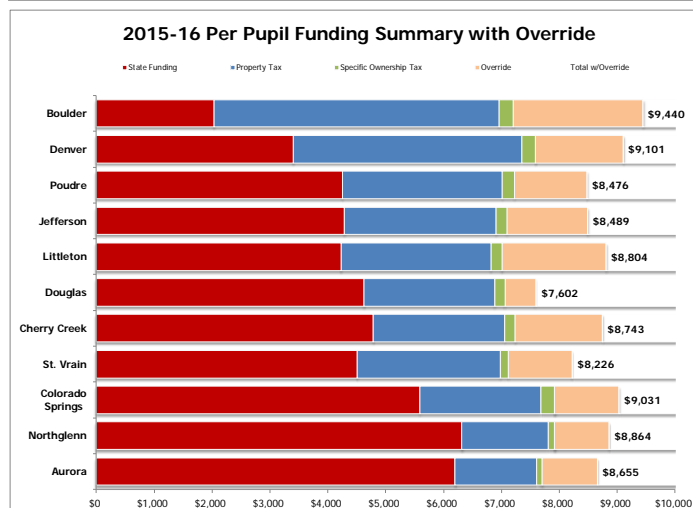
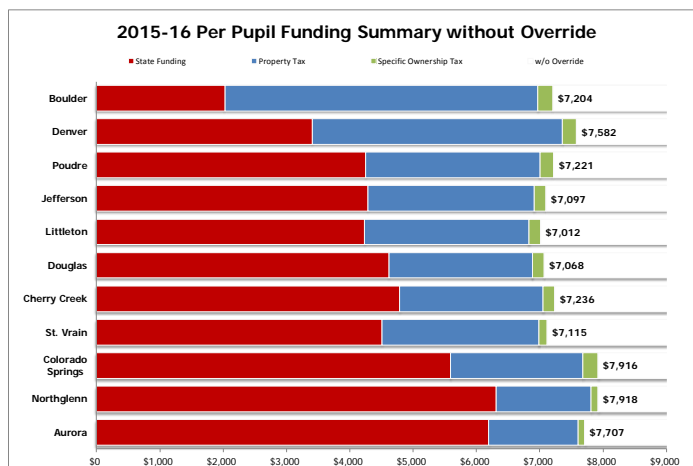
Who Determines How Much Funding Each School District Receives?

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 an equitable educational experience in each school district. For the 2015-16 school year, it is estimated BVSD will receive \$7,204 for each student full-time equivalent (FTE).

State Equalization

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



Local Referenda

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

Mill Levies

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

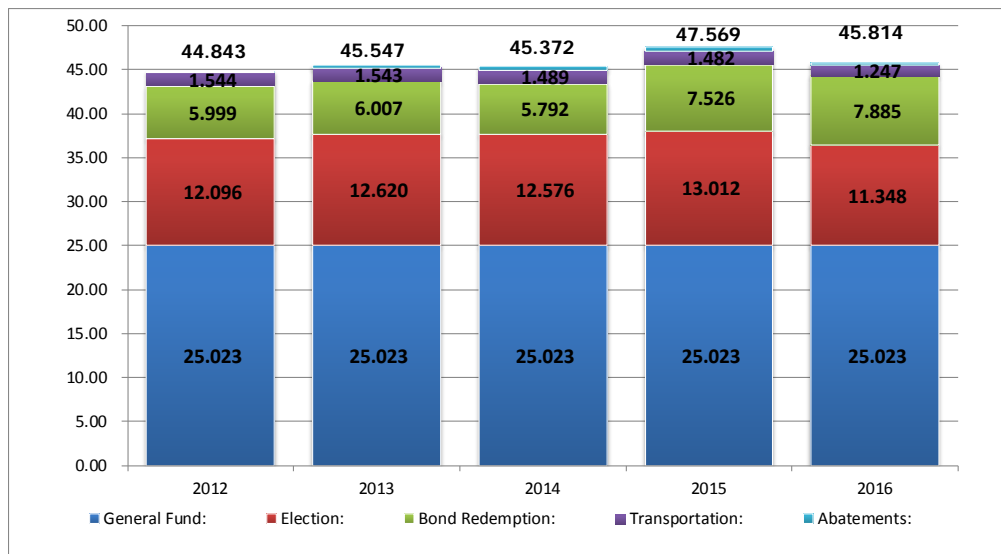


Understanding School Finance in Colorado (continued)

Mill Levies (continued)

The total 2015-16 BVSD mill levy was certified at 45.814 mills, which is a 3.7 percent decrease from the prior year. The mill levy is applied to assessed valuation which increased in 2015-16 by 18.78 percent or approximately \$925M, from the prior year, net of tax incremental financing (TIF) agreements. For BVSD, the General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 11.348 mills. The mill levy for abatements, refunds, and omitted property is 0.311 mills. The General Operating Fund mill levy totals 36.682 mills, the Bond Redemption Fund is at 7.885 mills, and the transportation mill levy is 1.247 mills, all totaling 45.814 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.

Assessed valuation of the district has remained relatively stable over the past several years however in 2015-16 a large increase in assessed value is expected both in Boulder County and throughout the state. In November 2014, a general obligation bond in the amount of \$576.5M was approved by voters for BVSD. As a result, there will be a corresponding increase in the 2015 mill levy in debt payments.



Notes:

- Total 2015 assessed valuation for the 2015-16 fiscal year was certified at \$5,852,367,168.
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
Note increases for Election Mills in years following the 2002 and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.

Changes in Debt

As of June 30, 2015, the district reported general obligation bond indebtedness of \$574,125,000 (not including bond premiums) and long-term obligations for compensated absences of \$9,077,399. The annual principal and interest payments for fiscal year 2016 are \$40,781,722. The district will pay the last principal payment of existing debt on December 1, 2045.



Understanding School Finance in Colorado (continued)



How Does Supporting Education Impact Your Taxes?

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

Doing the Math:

State law sets the property tax assessment rate. In the 2016 collection year, homeowners will pay an estimated assessment rate of 7.96 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

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

- The 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by 0.001 equals \$7.96 per mill.
- In 2015, the BVSD tax rate was certified at 45.814 mills or \$364.68 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 \$1,328.61 in school taxes for each \$100,000 of taxable business property.

Amendments that affect school funding:

TABOR: Colorado's "Taxpayer's Bill of Rights," also known as TABOR, sets taxing and spending limits on all levels of government in the state, from special districts such as fire protection and schools to county and state governments. TABOR's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution. TABOR has many provisions that impact school funding from the state. The most significant limitations are:

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

TABOR also impacts district spending as the law requires that a school district hold 3 percent of expenditures in reserve. This reserve can **only** be spent in an emergency, which excludes economic conditions, revenue shortfalls, or salary and fringe benefit increases. A statute change in 2009-10 now allows a district to hold a letter of credit or utilize real asset value (buildings) as this 3 percent reserve, rather than cash. BVSD continues to hold a 3 percent cash reserve for its TABOR requirement.



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

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



School Finance Act Funding for 2015-16

Approximately 74.0 percent of the BVSD General Operating Fund revenues are a result of state level decisions. The Colorado State Legislature approved the School Finance Act that increased the statewide per pupil base funding by inflation, or 2.8 percent. However, for the seventh consecutive year, the Colorado State Legislature decreased the statewide total funding by applying a negative factor to reduce total program funding. For BVSD, this negative factor equates to \$29.7M in lost state revenues, as calculated through the SFA.

The BVSD projected state PPR for 2015-16 is \$7,204 (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 \$214.0M, an increase of \$10.1M from the BVSD 2014-15 Revised Budget. This figure does not include the estimated uncollectable property taxes due to the timing of tax collections or additional state at-risk funding.

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

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

The Funding Equation (15-16 budgeted)

Per Pupil Revenue:	(PPR)	\$7,204
Funded Pupil Count:	x(FPC)	29,702.3

School Finance Act Funding:	\$213,975,369
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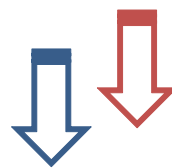
Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$7,204
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding:	(\$720,400)
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*Calculations may not be exact due to rounding

**Fewer Students =
Fewer Dollars**



Performance Results

The Colorado Department of Education's 2014 District Performance Framework Report identifies BVSD as "Accredited with Distinction" overall, with the district exceeding accreditation targets for Postsecondary and Workforce Readiness, meeting accreditation targets for Academic Achievement and Academic Growth, and approaching accreditation targets in Academic Growth Gaps. BVSD meets 95 percent Test Participation Rate as well as requirements in Finance and Safety.

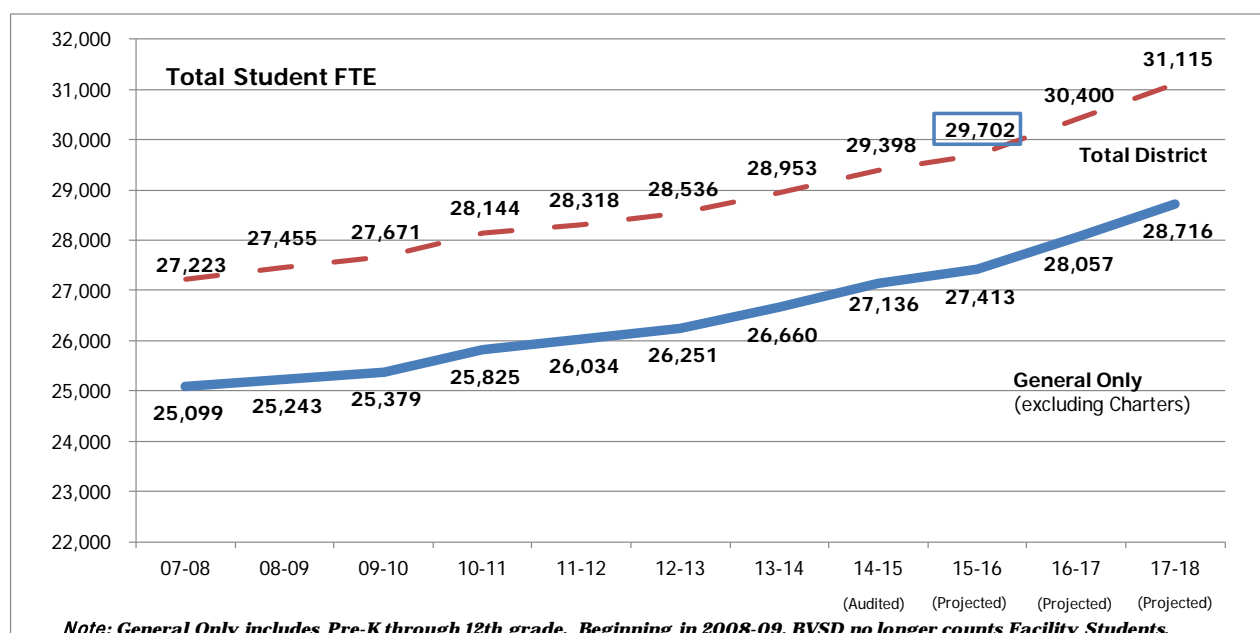
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal to increase the proficiency level of all students in accordance with district goals as outlined in the Organizational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



Enrollment FTE Projections

The 2015-16 enrollment FTE projections indicate an increase of 1.03 percent across the district, a total of 304.0 FTE. Charter total student FTE is projected to increase 1.27 percent (28.7 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 1.01 percent, or 275.3 FTE, when compared to the 2014-15 audited actual student FTE. The following chart and those on the next two pages show the historical change in BVSD enrollment.

Beginning in 2008-09, districts were no longer required to count students placed in out-of-district facilities. Pupil counts for students receiving instructional services at an approved facility school were submitted directly to the state by the facility school. In addition, beginning in 2008-09 kindergarten students have been funded at 0.58 FTE, an increase of 0.08 FTE over previous years.



Allocation of Budgets to Schools

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

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

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



District-Wide Enrollment

The total number of BVSD students was projected to increase in the fall of 2015 by 71 from the October 1, 2014, 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.

	2014-15 Unaudited Actual	2015-16 Proposed Budget	2015-16 Revised October Budget	COMPARISONS	
				2014-15 Actual to 2015-16 Revised	2015-16 June Adopted to 2015-16 Revised
Total Funded Enrollment (Heads)	30,566.0	30,875.0	30,875.0	309.0 / 1.01%	0.0 / 0.00%
Total Funded Student Full Time Equivalent (FTE)	29,398.3	29,702.3	29,702.3	304.0 / 1.03%	0.0 / 0.00%
Total Funded Pupil Count (FTE)*	29,398.3	29,702.3	29,702.3	304.0 / 1.03%	0.0 / 0.00%
* If the Total Funded Pupil Count FTE exceeds the Total Funded Student Full Time Equivalent, the funded pupil count is averaged.					

District-Wide Student FTE

Examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 85.7; the K-12 Charter School FTE is projected to decrease by 88.7 student FTE; Special Education and Colorado Preschool Program FTE is expected have no change; and Online Student FTE will increase by 3.0 FTE.

	2014-15 Unaudited Actual	2015-16 Proposed Budget	2015-16 Revised October	COMPARISONS	
				2014-15 Actual to 2015-16 Revised	2015-16 June Adopted to 2015-16 Revised
K-12 General FTE	26,683.2	26,947.5	27,034.7	351.5 / 1.32%	87.2 / 0.32%
K-12 Charter FTE*	2,262.6	2,289.8	2,199.6	-63.0 / -2.78%	-90.2 / -3.94%
Preschool FTE	331.5	338.0	338.0	6.5 / 1.96%	0.0 / 0.00%
Online FTE	121.0	127.0	130.0	9.0 / 7.44%	3.0 / 2.36%
Total Student Full Time Equivalent	29,398.3	29,702.3	29,702.3	304.0 / 1.03%	0.0 / 0.00%
Total Funded Pupil Count	29,398.3	29,702.3	29,702.3	304.0 / 1.03%	0.0 / 0.00%
*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.					



District-Wide Preschool Enrollment

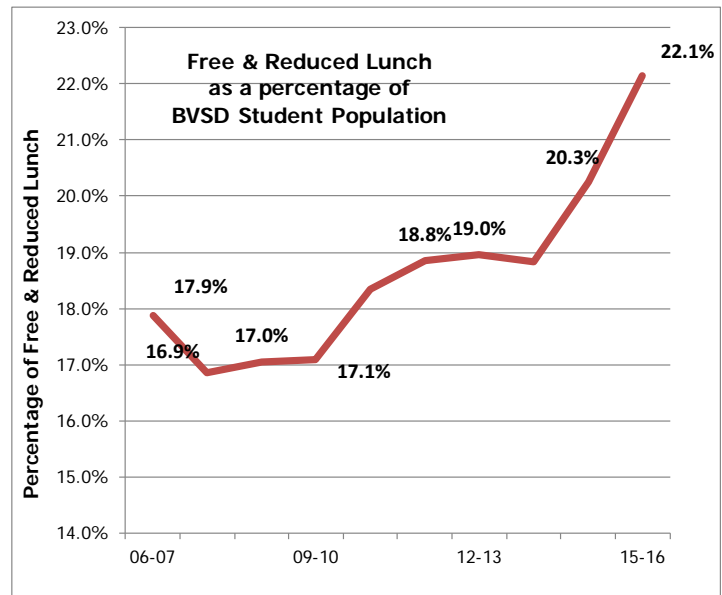
The chart below summarizes the total number of BVSD preschool students enrolled. Students may qualify for eligibility through the Colorado Preschool Program, special education, or pay tuition at identified preschool locations. In the 2015 revised preschool district-wide enrollment table below, there are 409 Colorado Preschool Program students and 235 special education students. The 2015 preschool enrollment includes 25 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.

	2014-15 Unaudited Actual	2015-16 Proposed Budget	2015-16 Revised October Budget	COMPARISONS	
				2014-15 Actual to 2015-16 Revised	2015-16 June Adopted to 2015-16 Revised
Colorado Preschool Program	435.0	445.0	409.0	-26.0 / -5.98%	-36.0 / -8.09%
Special Education	229.0	220.0	235.0	6.0 / 2.62%	15.0 / 6.82%
Not-eligible for funding	0.0	0.0	25.0	25.0 / 0.00%	25.0 / 0.00%
Tuition	245.0	255.0	324.0	79.0 / 32.24%	69.0 / 27.06%
Total PK Enrollment	909.0	920.0	993.0	84.0 / 9.24%	73.0 / 7.93%

Student Demographics

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

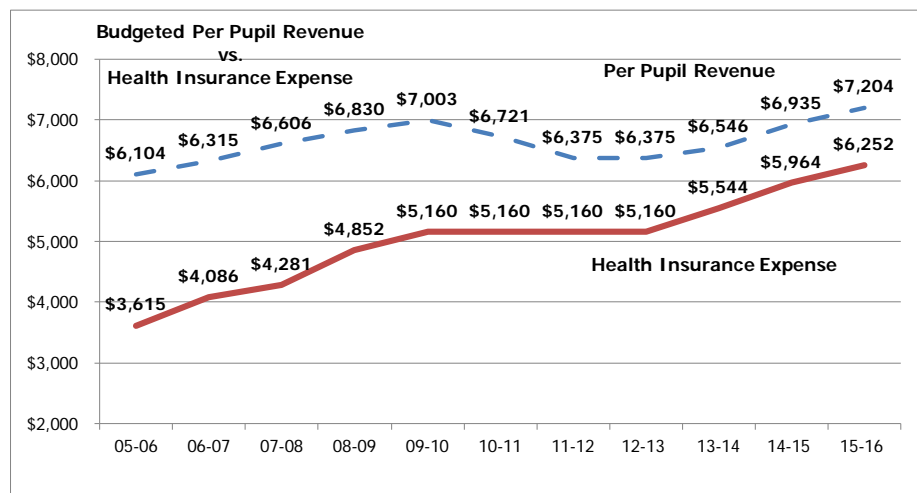
The adoption in 2007-08 of a district calendar with an earlier start date for the school year affected the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility expired before the pupil count day (October 1). Beginning in 2007-08, the percent of FRL-identified students stabilized until 2010-11. In September 2010, the Four Mile Canyon fire burned over 6,000 acres and destroyed 169 homes within the boundary of BVSD. As a result of the fire, BVSD saw a significant spike in 2010-11 of students identified as free or reduced. Since 2010-11, BVSD has continued to identify more students who qualify for free or reduced status as the local economy continues to recover, low paid workers move into the area, and outreach to get students to sign up that qualify continues, all through better record keeping on the part of the Food Services department. The increases in 2014-15 and in 2015-16 are primarily attributed to the continued efforts to educate families on the application process to receive eligible benefits.



More information on student demographics can be found in the *Appendices* in the Informational Section of this book.



Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 90 percent of the district's General Operating Fund total expenditures.

BVSD provides district-paid benefits and offers additional benefits that can be purchased by the employee. In the 1990s, healthcare costs were relatively stable, increasing at a rate below PPR.

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2006, healthcare costs have grown 53 percent averaging 5.3 percent per year on an annualized basis, while PPR has only increased 14 percent (1.4 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

In an effort to further contain cost increases, the district has moved to self-insured healthcare and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.

Personnel Trends

The number of 2015-16 budgeted full-time employees in BVSD in all funds is 3643.188. This is an increase of approximately 0.92 percent, or 32.335 FTE from the 2014-15 fiscal year. The General Operating Fund will slightly increase FTE to maintain staffing resources. Position totals are expected to remain relatively constant into the near future.

Fund Balance Requirements

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

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

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



Fund Balance Requirements (continued)

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

Spending Limitations:

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

Reserve Requirements:

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

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 may be classified as follows:

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

The 2015-16 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 2015-16 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.



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 2015-16 budget included: 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 2015 legislature, the cost of negotiated contracts with employee groups, and the implementation of the district's strategic plan.

This budget, as proposed to the Board of Education, 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 9, 2014. This process flows through nine steps to ensure a thoughtful, thorough and strategic financial plan for the district.

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.

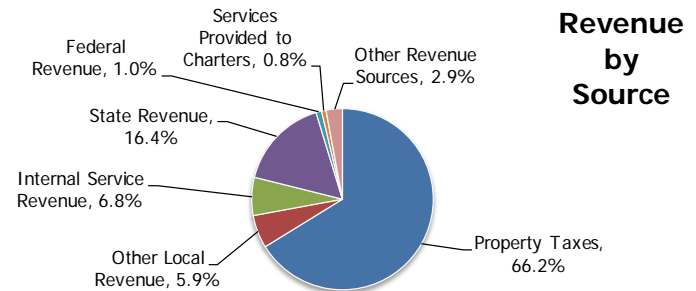


All Funds

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 20 funds in total including the General Operating Fund that make up the district's total appropriations.

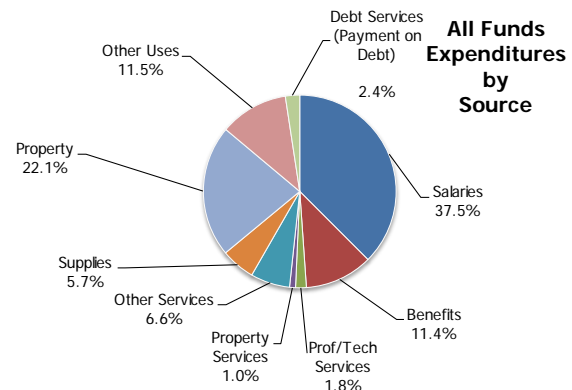
Revenue Sources by Object

Property Taxes	\$	295,821,542
Other Local Revenue		26,286,400
Internal Service Revenue		30,381,371
State Revenue		73,292,869
Federal Revenue		4,509,944
Services Provided to Charters		3,744,628
Other Revenue Sources		13,025,000
Total Revenue	\$	447,061,754



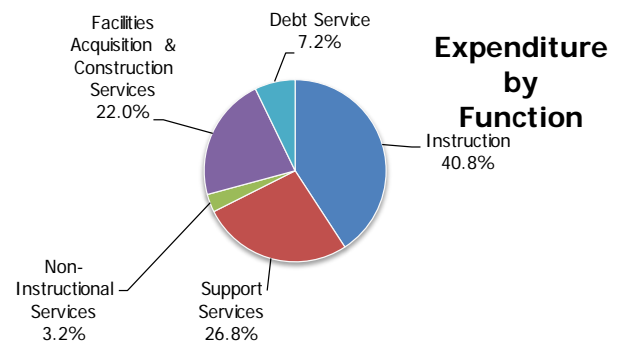
Expenditures by Object

Salaries	\$	213,105,068
Benefits		64,925,295
Prof/Tech Services		10,511,471
Property Services		5,886,230
Other Services		37,759,703
Supplies		32,599,798
Property		126,029,256
Other Uses		65,706,427
Debt Services (Payment on Debt)		13,835,000
Total Expenditures	\$	570,358,248



Expenditures by Function

Instruction	\$	232,655,888
Support Services		152,789,870
Non-Instructional Services		18,385,723
Facilities Acquisition & Construction		125,733,045
Debt Service		40,793,722
Total	\$	570,358,248





All Funds (continued)

Appropriation 2015-16

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).

<u>Fund</u>						2015-16
	<u>Expenditures</u>	<u>Reserves</u>	<u>Transfers Out</u>	<u>Ending Balance</u>		<u>Appropriation</u>
<u>Operating Funds</u>						
General Operating Fund	\$ 271,419,631	\$ 16,955,178	\$ 40,470,733	\$ 2,410,339	\$	331,255,881
Charter Schools	24,926,703	735,410	-	5,205,621		30,867,734
Technology Fund	2,930,754	87,923	-	871,597		3,890,274
Athletics Fund	3,220,613	96,618	-	-		3,317,231
Preschool Fund*	5,165,536	154,966	-	-		5,320,502
Risk Management Fund	4,042,705	112,600	-	-		4,155,305
Community Schools Fund	6,128,924	183,868	1,598,555	1,491,443		9,402,790
Colorado Preschool Program	1,782,150	53,464	39,254	-		1,874,868
Operating Funds Sub-Total	\$ 319,617,016	\$ 18,380,027	\$ 42,108,542	\$ 9,979,000	\$	390,084,585
<u>Special Revenue Funds</u>						
Food Services Fund**	\$ 7,947,903	\$ 119,386	\$ -	\$ -	\$	8,067,289
Governmental Grants Fund	19,500,000	-	-	-		19,500,000
Transportation Fund	14,567,237	437,017	-	-		15,004,254
Special Revenue Funds Sub-Total	\$ 42,015,140	\$ 556,403	\$ -	\$ -	\$	42,571,543
<u>Debt Service Fund</u>						
Bond Redemption Fund	\$ 40,793,722	\$ -	\$ -	\$ 38,661,831	\$	79,455,553
Debt Service Fund Sub-Total	\$ 40,793,722	\$ -	\$ -	\$ 38,661,831	\$	79,455,553
<u>Capital Project Funds</u>						
2006 Building Fund	\$ -	\$ -	\$ -	\$ -	\$	-
2014 Building Fund	120,912,846	-	-	158,877,747		279,790,593
Capital Reserve Fund	3,214,334	96,430	-	-		3,310,764
Capital Project Funds Sub-Total	\$ 124,127,180	\$ 96,430	\$ -	\$ 158,877,747	\$	283,101,357
<u>Internal Service Funds</u>						
Health Insurance Fund	\$ 28,354,965	\$ 7,056,496	\$ -	\$ -	\$	35,411,461
Dental Insurance Fund	2,428,225	565,923	-	-		2,994,148
Internal Service Funds Sub-Total	\$ 30,783,190	\$ 7,622,419	\$ -	\$ -	\$	38,405,609
<u>Fiduciary Funds</u>						
Trust and Agency Funds	\$ 3,622,000	\$ -	\$ -	\$ 2,499,952	\$	6,121,952
Pupil Activity Fund	9,400,000	-	-	2,818,618		12,218,618
Fiduciary Funds Sub-Total	\$ 13,022,000	\$ -	\$ -	\$ 5,318,570	\$	18,340,570
GRAND TOTAL:	\$ 570,358,248	\$ 26,655,279	\$ 42,108,542	\$ 212,837,148	\$	851,959,217

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

**Beginning in 2014-15, the state's Financial Policies and Procedures Committee recategorized the Food Services Fund as a Special Revenue Fund.

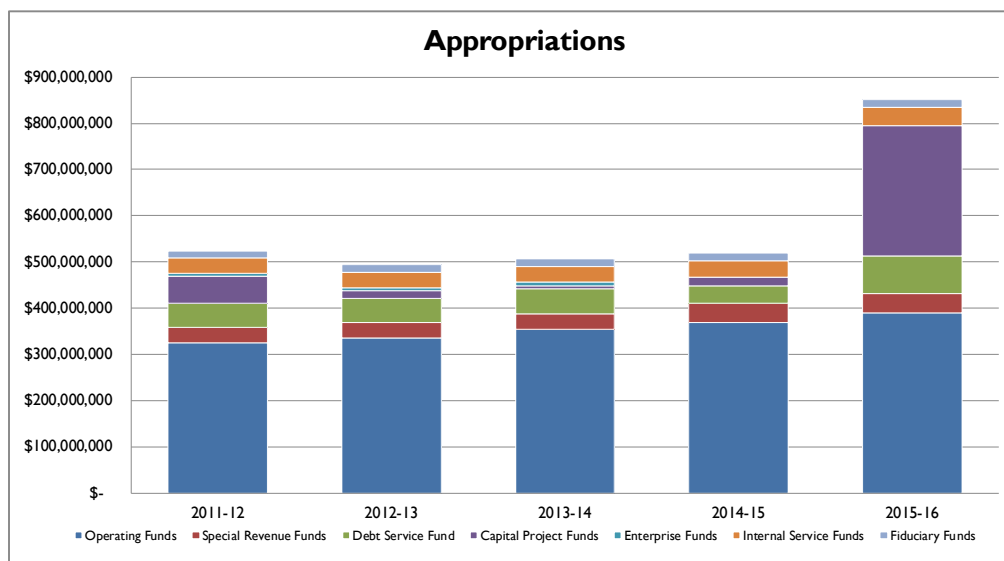


All Funds (continued)

Five Year Appropriations by Fund Type

Budget to Budget Comparison

Fund Type	2011-12	2012-13	2013-14	2014-15	2015-16
Operating Funds	\$ 325,090,795	\$ 335,293,067	\$ 354,668,997	\$ 369,579,303	\$ 390,084,585
Special Revenue Funds	33,094,784	33,312,218	34,003,928	41,715,400	42,571,543
Debt Service Fund	52,777,271	53,038,094	53,125,109	36,086,524	79,455,553
Capital Project Funds	58,049,637	16,510,920	7,237,036	19,958,518	283,101,357
Enterprise Funds	6,018,921	6,423,844	6,709,644	-	-
Internal Service Funds	34,559,665	34,062,594	34,058,592	34,856,779	38,405,609
Fiduciary Funds	14,635,408	15,595,157	17,098,993	17,613,030	18,340,570
Total	\$ 524,226,481	\$ 494,235,894	\$ 506,902,299	\$ 519,809,554	\$ 851,959,217



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.

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
Beginning Balance	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921
Revenues	369,481,427	368,166,868	389,334,691	694,521,524	447,061,754
Transfers In	38,527,653	38,306,136	38,289,693	40,700,234	42,108,542
Total Resources	527,172,895	488,469,068	502,186,556	808,635,401	851,959,217
Expenditures	406,649,179	375,600,759	392,801,251	405,146,248	570,358,248
Emergency Reserves	-	-	-	-	26,655,279
Transfers Out	38,527,653	38,306,136	38,289,694	40,700,233	42,108,542
Total Uses	445,176,832	413,906,895	431,090,945	445,846,481	639,122,069
Ending Balance	\$ 81,996,064	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 212,837,148



All Funds (continued)

Budget Adjustment Plan Narrative

General Operating Fund

An increase of per pupil funding along with a forecasted increase of 303.9 student full time equivalents, from the 2014-15 Revised Adopted Budget, will contribute an additional \$10.1M of revenue related to School Finance Act funding. The 2010 mill levy override revenue that is indexed to 25.0 percent of total program funding is expected to increase by \$2.5M. State Categorical Reimbursements is expected to increase \$511K, Non-Equalized Specific Ownership Taxes will have an increase of \$1.8M, Tuition is expected to increase \$71K and Services Provided to Charters is expected to decrease by \$816K as compared to the 2014-15 Revised Adopted Budget.



Net of attrition, compensation costs for scheduled steps, COLA, employer-paid PERA costs, and health benefits will increase ongoing expenditures by \$11.9M. \$1.8M of ongoing obligations and adjustments beyond compensation costs include anticipated utility increases (\$300K), Strategic Planning (\$600K), and myriad other changes to fees, contracts, and services including software contracts and staffing adjustments. The required Charter Fund transfer will increase by \$780K and other ongoing fund transfers will decrease by \$76K.

One-time expenditures include transfers for Transportation Fund (\$681K), CAP Reserve (\$70K), Athletics (\$16K), Technology Fund (\$150K), one-time software, training, equipment and support of \$232K, maintaining staffing resources of \$2.0M and additional staffing resources of \$1.3M.

Technology Fund

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

Athletics Fund

The 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 nearly \$54K. This includes the \$20K increase initiated in FY15, an additional \$15K for Broomfield High's transition to 5A status, and \$19K for salary and benefit increases. The decrease in the FY2014-15 General Operating Fund transfer by a one-time adjustment for capital equipment purchases has been restored. One-time funding of \$16K has been transferred for FY16 use of a baseball field by Boulder High. All Charter School athletic program expenditures are reflected in the Charter School Fund.

Budget Categories

Personnel: all payments to coaches and game workers

Purchased Services: CHSAA officials, rentals, trainer fees

Supplies/Equipment: uniforms, balls, pitching machines, helmet reconditioning

Other: transportation, league dues, and entrance fees



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Athletics Fund (continued)

High School

- 6 high schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield)
- 13 interscholastic sports each are offered for boys and girls
- Coaching positions are allocated based on the number of participants in each school with an average of 68 per high school (except Nederland with 21 coaches)
- State tournament expenses are paid from the building activity account
- \$100K per year is spent on facility rental (swim pools, arenas, softball fields, golf courses)
- The average cost of a coach is \$3,537 per season
- Participation numbers are at 52 percent of total high school students. This statistic may include individuals that participate in more than one sport
- 61 percent of the athletic budget is funded from a transfer from the General Operating Fund
- Approximately \$40K per year is spent on helmet reconditioning and safety equipment

Middle Level

- 12 middle schools offer interscholastic sports and intramural sports
- 7 interscholastic sports are offered: football, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track, and co-ed cross country
- 221 interscholastic coaches in middle level programs
- The average cost of a middle level coach is \$2,745 per season
- Participation numbers are at 40 percent of total middle school students for interscholastic sports (8th grade), and 26 percent of total middle school students for intramurals. This statistic may include individuals that participate in more than one sport

Preschool Fund

The preschool fund provides funding for children in preschool, with ages ranging from three to five years. The preschool programs use the project-based approach called the Creative Curriculum for curriculum and instructional planning. Preschool is provided in 17 elementary schools and the Mapleton Early Childhood Center. Fiscal costs effecting the Preschool Fund this school year are the following;

- COLA of 2.8%
- Step Increase of 2.0%
- Benefit Increase of 10.585%
- TS GOLD Assessment and Training
- Marketing and Recruitment Materials for Preschool Enrollment
- Creative Curriculum Training and Materials Costs
- Child Care Licensing and Health Department Fees
- Mapleton Early Childhood Center Operational Costs
- Family Engagement Materials and Training
- PASO Program
- Preschool Transportation
- School Resource Allocation for Preschool Classrooms
- Materials Replacement for Preschool
- Conferences and Association Fees
- Technology materials for preschool staff

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



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Risk Management Fund

The 2015-16 General Operating Fund allocation is the same as the prior year. The major costs in this fund are contributions to insurance pools for property, liability and workers' compensation insurance, and premiums for flood insurance. Salary and benefit costs increased due to a 2.8 percent COLA plus steps, a 0.8 percent PERA rate increase, and increases in health and dental insurance contributions. Property and liability insurance contributions increased by 10 percent while workers' compensation insurance contributions increased by 24 percent. However, FEMA recoveries and budget savings from the 2014-15 fiscal year will be used to offset these increases.

Community Schools Fund

The Community Schools Fund will begin the fiscal year ahead of expectations at \$2,030,541. Kindergarten Enrichment and School Age Care revenues are calculated based on a 3.0 and 5.0 percent tuition rate increase from last fiscal year. Facility Use will increase rental fees by approximately 5.0 percent next fiscal year. Lifelong Learning tuition fees will remain similar to 2014-15 but include an increase in enrollments. Community Connections Guide, an online publication for organizations to advertise/promote their classes to BVSD parents through the BVSD website, will continue to grow revenues through increased advertising sales. Compensation and benefits were calculated to allow for increases to COLA, steps, PERA, and health and dental insurance contributions. The Community School Fund will transfer \$1,598,555 to the General Operating Fund in 2015-16.

Fields	Price/Hr	Stadium/Artificial Turf Fields	Price/Hr
Youth and Senior Rate	\$25.00	Youth and Senior Rate	\$51.00
Adult Rate	50.00	Adult Rate	109.00
Commercial Rate	79.00	Commercial Rate	123.00
Classrooms	Price/Hr	Kitchens	Price/Hr
Youth and Senior Rate	\$15.00	Youth and Senior Rate	\$25.00
Adult Rate	20.00	Adult Rate	25.00
Commercial Rate	34.00	Commercial Rate	25.00
Parking Lots	Price/Hr	Gyms	Price Range/Hr
Youth and Senior Rate	\$34.00	Youth and Senior Rate	\$21.00 \$33.00
Adult Rate	45.00	Adult Rate	37.00 60.00
Commercial Rate	56.00	Commercial Rate	62.00 101.00
Multi-Purpose Rooms	Price Range/Hr	Auditoriums	Price Range/Hr
Youth and Senior Rate	\$18.00 \$33.00	Youth and Senior Rate	\$20.00 \$35.00
Adult Rate	28.00 57.00	Adult Rate	30.00 47.00
Commercial Rate	44.00 93.00	Commercial Rate	49.00 86.00

Monthly Tuition Rates

KE Program	Tuition Rates	SAC Program – After School	Tuition Rates	Tuition Rates – K-8 Schools
5 days/week	\$460	4 - 5 days/week	\$398	\$335
3 days/week	310	1 - 3 days/week	285	259
2 days/week	230			



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Food Services Fund

The Food Services Fund will begin the 2015-16 fiscal year with TABOR. The General Operating Fund transfer will increase to \$396,300, from \$225,000 to cover step and COLA increases. There will be no price increases for paid student lunches. The USDA reimbursement rates increased by 0.01 cent for paid status students, 0.09 cents for reduced status students and 0.09 cents for free status students, or an average of 3.0 percent for 2015-16. The food truck continues to enhance sales at high schools, administrative offices, and events. Major costs of this fund are food and labor. Compensation and benefits were calculated to allow for increases to COLA, steps, PERA, and health and dental insurance contributions. Food costs are expected to increase to 42.0 percent of sales.

Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY16 from two key sources, NCLB and IDEA Part B. The FY16 allocations for NCLB and IDEA Part B programs decreased slightly comparison with FY15. Other awards received in prior years that continue to be funded include, School to Work Alliance Program, 21st Century Grants Cohort 6 for Emerald Elementary and two district-sponsored charter schools, Boulder Prep and Justice High, awarded in FY12 will continue over the five-year period ending FY17, School Counselor Corps Grants to support programs at various schools over a three-year period FY14 through FY16, and Expelled and At-Risk Student Services awarded in 2015 will continue over the four-year period ending FY18. In FY16 the District was awarded 21st Century Grant Cohort 7 for Alicia Sanchez, School Counselor Corps Grant for Nederland Middle/High School, and School Health Grants at Arapahoe Ridge and Nederland Middle/High School. 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 for BVSD activities. The 2015-16 Revised Budget includes steps, COLA, PERA and fixed benefit increases across all job classes. Additional budget has been added for the first year implementation costs of the new GPS technology. Adequate budget has been allocated to cover these anticipated costs for the 2015-16 fiscal year with an increase in the General Operating Fund transfer and where applicable, other revenue sources.

Colorado Preschool Program Fund

Funding for the 2015-16 Colorado Preschool Program/ECARES is based on 499 allocated slots (249.5 FTE). Both preschool and kindergarten children are served with the CPP/ECARES funds. Of the expenses budgeted are the 115 children funded through the private community child care centers. The remaining budget will be for teachers, preschool paras, community liaisons, ECE office staff and operational costs and contracts. Preschool and kindergarten operational and contract costs consist of the following;

- COLA of 2.8%
- Step Increase of 2.0%
- Benefit Increase of 10.585%
- TS GOLD Assessment and Training
- Marketing and Recruitment Materials for Preschool Enrollment
- Creative Curriculum Training and Materials Costs
- Child Care Licensing and Health Department Fees
- Mapleton Early Childhood Center Operational Costs
- Family Engagement Materials and Training



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Colorado Preschool Program Fund (continued)

- PASO Program
- Preschool Transportation
- School Resource Allocation for Preschool Classrooms
- Materials Replacement for Preschool
- Conferences and Association Fees
- CPP/ECARE Private Community Child Care Agency Contracts
- Technology materials for the community providers and preschool staff

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

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2016 is set at 7.885 mills to provide the appropriate funding for the district's debt service obligations.

2014 Building Fund

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

Capital Reserve Fund

District staff evaluates capital project requests and prioritizes them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into four major areas: school health/safety repairs, mechanical systems repairs, maintenance support, and vehicle replacements. In the 2015-16 Revised Budget, the transfer from General Operating Fund has been decreased to account for staffing adjustments (\$378K) which will be made from the Capital Reserve Fund to the General Operating Fund and an ongoing decrease to the fund of \$1M. All carryover projects are identified as one-time expenditures and will not lead to an ongoing deficit.

Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded health insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan administered by Cigna or a traditional plan offered by Kaiser Permanente. For 2015-16, the district will contribute an annual premium of \$6,252 per eligible employee, a 4.8 percent increase from 2014-15. 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.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

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, a 5.6 percent increase from 2014-15. Employees have the option to purchase dependent coverage.

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2015-16 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2015-16 fiscal year.

Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count as compared to 2014-15 Revised Budget at Peak to Peak K-12 is expected to increase by 1 to 1,414.8 FTE, Horizons K-8 is projected to increase 0.6 FTE to 333.5, Boulder Prep is expected to increase by 15 to 108.5 FTE, Summit Middle School (353.0 FTE) is projected to increase by 3.0 FTE as compared to 2014-15, and Justice High School is projected to increase by 5.0 FTE to 80.0 FTE for 2015-16. Related fund transfers and district purchased services have been adjusted to reflect changes in student enrollments. Charter funds are completed by individual schools.



General Operating Fund

Highlights

2015-16 Total Resources: \$329.7M

- \$13.8M increase in revenue from 2014-15 Revised Adopted Budget is comprised of:
 - A \$10.0M increase in School Finance Act revenue that is the result of an increase in per-pupil revenue along with student enrollment growth of 303.9 FTE.
 - \$2.5M increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding.
 - \$816K decrease in revenue from Services Provided to Charters.
 - \$71K increase in Tuition Revenue.
 - \$511K increase in State Categorical Revenue.
 - \$344K increase in Miscellaneous Revenue for donations.
 - The removal of \$125K in anticipated CDE Audit Adjustments from 2014-15.
 - \$1.8M increase in Non-Equalized Specific Ownership Taxes.
 - \$768K decrease in Credits and Abatements.

2015-16 Total Expenditures: \$271.4M

- \$16.0M increase in Expenses from 2014-15 Revised Adopted Budget is comprised of:
 - Total compensation increase of \$11.9M related to steps and COLA pay increases along with health insurance premiums and PERA rate benefit increases.
 - \$2.0M of one-time expense to maintain staffing resources.
 - \$1.6M of one-time expense for staffing resources and other fees, contracts and services.
 - The removal of \$2.0M of 2014-15 one-time expenses.
 - \$3.7M of approved carryover expense for Medicaid, School Resource Allocations, Textbooks, READ Act Literacy, and department and school resources.
 - \$1.8M of ongoing expenses for Strategic Planning (\$600K), utilities (\$300K), staffing resources, and other fees, contracts and services.
 - The removal of \$2.8M of 2014-15 Revised Adopted carryover expenses from 2013-14.

2015-16 Total Reserves: \$16.9M

- An overall increase in expenses will result in a \$841K one-time increase of required TABOR and contingency reserves (\$16.2M combined).
- Reduction of \$120K for other GAAP reserves.

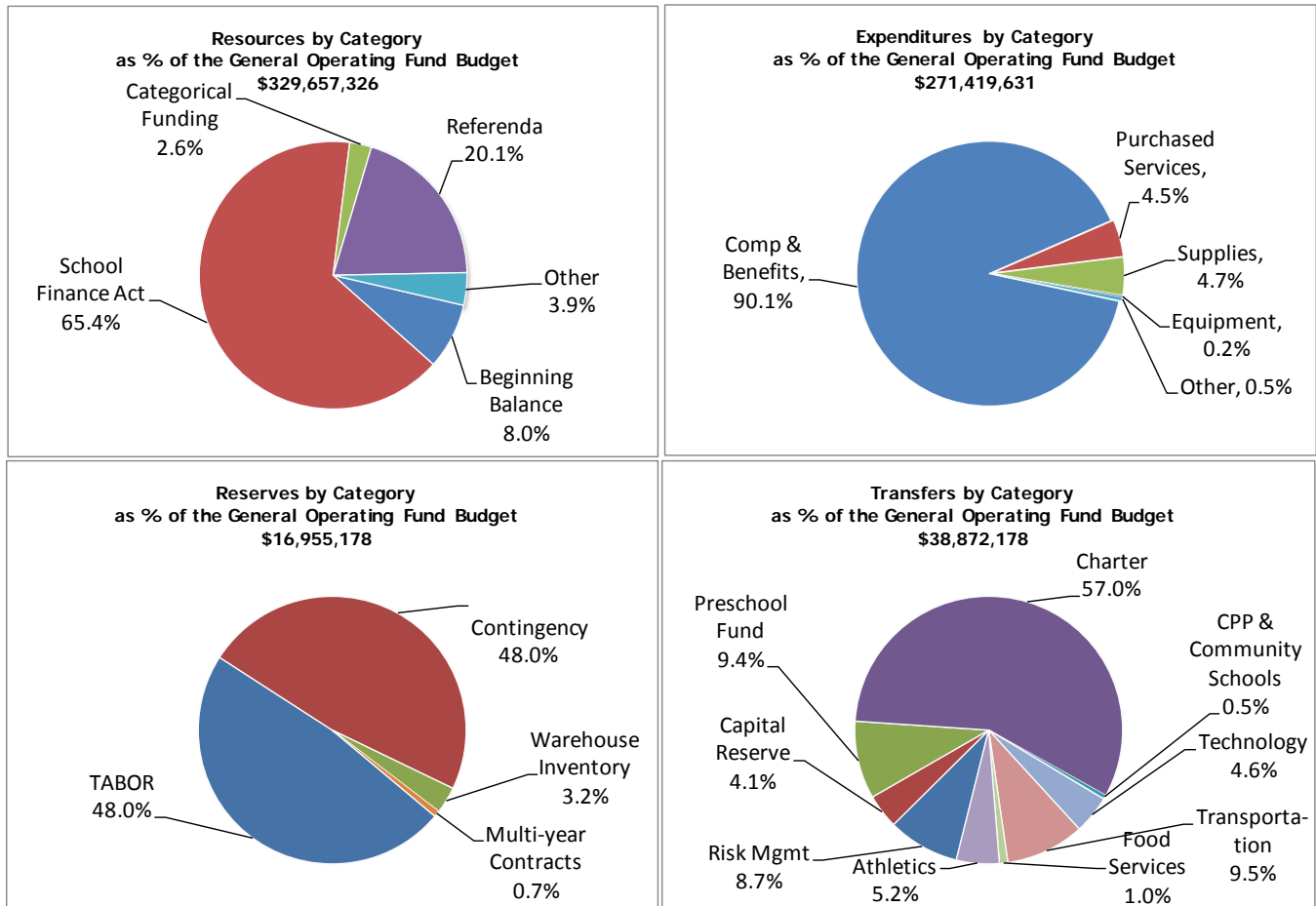
2015-16 Total Transfers: \$38.8M

- \$658K increase in transfers from General Operating Fund from 2014-15 Revised Adopted Budget is comprised of:
 - Removal of 2014-15 one-time transfer to the Transportation Fund of \$500K.
 - Increase of ongoing transfers to the Transportation Fund (\$712K), Charter Schools (\$779K), Food Services Fund (\$171K), Technology Fund (\$15K), Colorado Preschool Program Fund (\$48K), and Athletic Fund (\$158K).
 - One-time transfer of \$681K to Transportation Fund, CAP Reserve of \$70K, Athletics of \$16K, (decrease to Preschool Fund of \$254K) and increase one-time from Community Schools Fund (\$600K).
 - Increase of ongoing transfer into the General Operating Fund from Community Schools Fund (\$55K).
 - Decrease of ongoing transfer into the CAP Reserve (\$1.2M).



General Operating Fund (continued)

Highlights (continued)



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



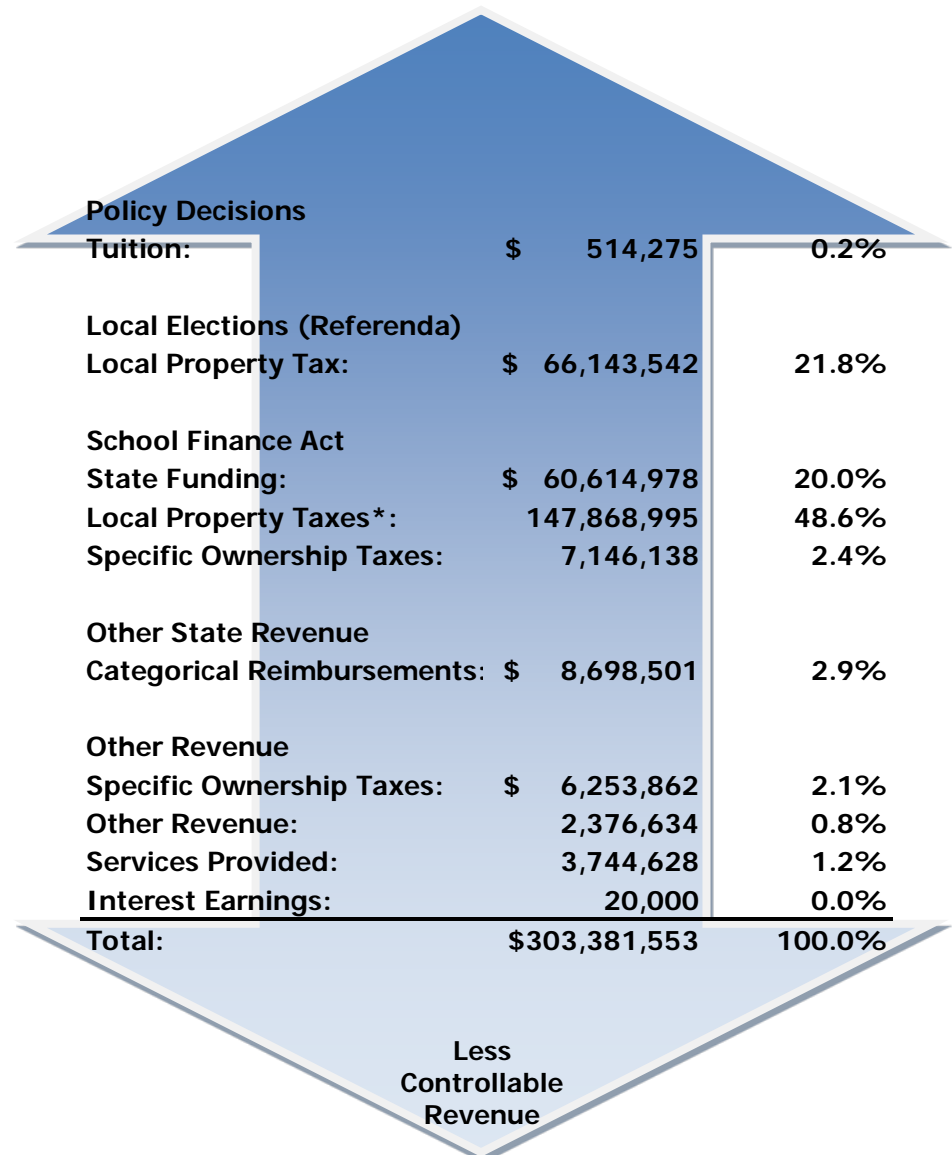
General Operating Fund (continued)

Revenue Sources

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.2 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents 21.8 percent of the district's 2015-16 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with categorical reimbursements, totals 73.9 percent of BVSD's 2015-16 budgeted revenue. The board has no control over the SFA.
- Other revenue including non-equalized specific ownership tax, other revenues, services provided, and interest earnings make up the remaining 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 2015-16 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



*includes abatements and delinquent local property taxes



General Operating Fund (continued)

One-Time Expenditures

The district budget has many accounting funds; the General Operating Fund is the largest. Most of these funds have strict limitations on how they can be used. These restrictions are set by the state and federal governments as well as generally accepted accounting principles. The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. This fund is where the superintendent and Board of Education can make the most spending decisions.

2015-16 Revised Adopted Budget Contains One-Time Expenditures & Transfers:

Proposed Budget Numbers - Policy DB Calculation	
\$ 303,381,553	Total Revenues
(310,291,809)	Less Total Expenditures & Transfers
(462,817)	Less one time Revenue
329,556	Plus one time Transfers
7,122,986	Plus one time Expenditures & Carryover
79,469	Total Policy DB Ongoing Available

\$ 74,971	Net available ongoing funds after 6% reserves
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Adopted Budget:

Proposed Budget - One-time Transfers	
\$ 681,000	Transportation Fund
315,000	CAP Reserve Fund
315,000	Charter Fund
\$ 1,311,000	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
2,019,150	District-wide Projects
\$ 2,019,150	Total One-Time Expenditures

Revised Budget:

Revised Budget - One-time Revenues	
344,000	Department Professional Learning
118,817	ECARES Slots
\$ 462,817	Total One-time Revenues

Revised Budget - One-time Transfers	
\$ 8,955	Charter Fund
(600,000)	Community Schools
(115,216)	Preschool Fund
(315,000)	Capital Reserve Fund
(315,000)	Charter Fund
70,000	Capital Reserve Fund
16,000	Athletic Fund
150,000	Technology Fund
118,817	CPP Fund
\$ (981,444)	Total One-time Transfers

Revised Budget - Carryover Expenditures	
676,834	One-Time Carryover
334,417	Standard Carryover
\$ 3,710,174	Total Carryover Expenditures

Revised Budget - One-time Expenditures	
1,000,000	One-Time Staffing
393,662	District-wide Projects
\$ 1,393,662	Total One-time Expenditures



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 2015-16 includes the reserves necessary for multi-year employee contracts, required GAAP reserves, warehouse inventory, and unspent funds carried over from the prior fiscal year. The unused 2014-15 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance.

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

	Audited Actual 2011-12	Audited Actual 2012-13	Audited Actual 2013-14	Audited Budget 2014-15	Revised Budget 2015-16
Restricted	\$5,863,663	\$4,524,940	\$3,244,933	\$3,218,579	\$3,710,174
TABOR Reserve	6,268,192	6,845,741	6,898,095	7,283,576	7,662,021
Contingency Reserve	7,276,238	6,845,741	6,898,095	7,283,576	7,662,021
Other Restricted Reserves ¹	1,212,072	495,768	799,078	1,076,498	690,397
Unrestricted	7,071,279	6,272,988	7,285,133	4,278,614	6,551,160
Total GAAP Fund Balance	\$27,691,444	\$24,985,178	\$25,125,334	\$23,140,843	\$26,275,773

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

Revenue Assumptions

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

The SFA funding for BVSD of \$7,204 per funded pupil is \$269 more per pupil funding as compared to 2014-15 budgeted funding. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2015-16, total enrollment base, including preschool, is projected to be 29,702.3. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the SFA is based on the projected funded enrollment of 29,702.3 times the per pupil funding of \$7,204 (slightly rounded), or \$213,975,369. A separately calculated "hold harmless" amount of \$235,378 is also included in SFA revenues for 2015-16 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. This tax levy is separate from the taxes levied by the district for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the district will receive \$212,858,810 in local property taxes for funding operations in 2015-16. In addition to the School Finance Act Total Program Funding.

School Finance Act Total Program Funding	\$	213,975,369
Minus: State Finance Act Funding ¹		(60,379,600)
Equalized Specific Ownership Tax ¹		(7,146,138)
School Finance Act Local Property Tax Amount	\$	146,449,631
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	33,746,711
Total Override Elections	\$	66,409,179
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$212,858,810

¹ Subject to change by CDE formula.

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

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, is expected to increase ongoing by \$1.8M.
- Interest income is not expected to rebound and is projected remain at \$20K.
- Indirect Cost Reimbursement is expected to stay flat at \$655K.
- 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 \$816K is projected for the Revised Adopted Budget due to a re-negotiated agreement.



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 2015-16 is \$60,614,978, which includes \$235K in hold harmless funds, which along with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA.
- Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include Special Education, Vocational Education, English Language Proficiency programs, and the READ Act. Revenues for this category are projected to have a slight increase of \$511K as compared to 2014-15 Revised Budget, as a result of the COLA increase of 2.8 percent.
- State Categorical Reimbursement Revenue

	Audited Actual 2011-12	Audited Actual 2012-13	Audited Actual 2013-14	Audited Actual 2014-15	Revised Budget 2015-16
Vocational Education	\$907,590	\$1,185,965	\$1,014,120	\$1,193,205	\$1,241,544
Special Education	4,581,176	4,743,343	5,306,751	5,285,899	5,528,836
READ Act	-	-	328,088	747,836	600,595
ELPA	276,426	314,696	273,212	1,009,685	1,043,660
Talented & Gifted	280,795	274,725	273,555	281,743	283,866
TOTAL	\$6,045,987	\$6,518,729	\$7,195,726	\$8,518,368	\$8,698,501

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2014-15 third quarter estimated actual expenditures, except as noted in the 2015-16 "Budget Adjustment Plan". District revenues fund the following priorities: providing a competitive employee compensation package, literacy programs, technology support, and building maintenance. Further detail of one-time expenditures is contained in the "Budget Adjustment Plan" later in this section.

- Employee Salaries - Base budget salary projections for 2015-16 contain an overall increase of \$7.9M in compensation for all ongoing 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 ongoing salary expense from the prior year consists of steps (\$3.0M), COLA increase of 2.8 percent (\$4.9M), staff expense in the General Operating Funds from other funds (\$0.4M), additional one-time funding to maintain staffing resources (\$2.0M), horizontal lane movement for eligible employees (\$0.8M) and attrition savings (\$0.8M).
- Employee Benefits - Combined, fixed and variable benefits will increase by \$4.1M. Variable benefits will increase with a 0.8 percent increase in the district paid PERA benefit (\$1.7M), variable benefits related to step and COLA compensation increases (\$1.5M). An increase in health and dental insurance premiums will increase fixed benefits up by \$0.8M. Any regular employee working 20 or more scheduled hours per week, or 0.5 FTE, is eligible for district-paid benefits of long-term disability, health, dental,



General Operating Fund (continued)

Expenditure Assumptions (continued)

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. Any wages paid have a 2015-16 blended rate of 19.95 percent for Medicare, PERA, and long-term disability applied. This rate is blended based on the state-mandated 0.8 percent PERA rate increase that is effective January 1, 2016 (18.35% to 19.15%). Individual medical benefits are projected to increase by 4.8 percent to \$6,252 annually while dental benefits will increase 5.6 percent to \$456 per year.

- Purchased Services, Supplies and Materials, Capital Outlay, Other - The current budget for purchased services, supplies and materials, and capital outlay reflects a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" within this Introductory Section. As indicated in the Budget Adjustment Plan, 2014-15 one-time and 2013-14 carryover expenses totaling \$4.8M were removed for this year's budget while \$3.7M in carryover from 2014-15, \$1.8M of new ongoing expenditures and \$3.3M of one-time were added.
- Budget Items not Approved – Over \$17.0M 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:
 - Bus Replacement – \$1.8M
 - Custodial Staffing – \$0.3M
 - Classroom Staffing – \$4.9M
 - School Cut Restoration – \$3.1M
 - Elementary Counselors – \$3.0M
 - Full Day Kindergarten – \$3.9M

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 and \$570K for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$4.9M. The Capital Reserve fund will decrease ongoing by \$1.1M from the prior year but will receive a one-time transfer of \$70K.

The General Operating Fund will transfer \$3.6M to the Preschool Fund to cover fully expanded operations as outlined per the Early Childhood Expansion plan and will include funding for steps, COLA, and PERA increases.

The net Colorado Preschool Program Fund transfer of \$1.8M reflects the increase in per pupil funding from 2014-15 and additional one-time slots allocated in the current year.

The Technology Fund transfer will slightly decrease \$135K from the prior year to move staff onto the General Operating Fund however will receive a one-time transfer of \$150K.



General Operating Fund (continued)

Reserve and Transfer Assumptions (continued)

The Transportation Fund transfer will increase by \$898K from the prior year. This includes a transfer of one-time of \$181K for a GPS system and ongoing of \$0.7M into this fund for steps, COLA, and PERA increases. Included in the transfer again is a one-time transfer of \$500K.

The Athletics Fund transfer increased by \$173K to \$2.0M to account for an on-going increase for high school support and COLA and PERA increases.

The transfer from the Community Schools Fund increased in 2015-16 from the prior year by \$55K due to staff and supplies moving out of the General Operating Fund and onto the Community Schools Fund, however increased one-time by \$600K for General Operating Fund support.

The transfer of \$396,300 to the Food Service fund is an increase over the prior year and is to account for COLA, steps, and PERA increases.

Charter Schools

Costs for five charter schools, Horizons K-8, Peak to Peak Charter, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. The 2015-16 Revised Budget transfer has increased by \$779K from the 2014-15 Revised Budget amount. This is largely due to an increase in PPR, increased student FTE, and the 2010 mill levy override. The payment for services contracted with the district for 2015-16 will decrease \$816K from 2014-15 due to a re-negotiated agreement. (Contracted services include, in part: special education, information technology, business services, and district general administration.)





General Operating Fund (continued)

Budget Adjustment Plan

The 2015-16 Revised Adopted Budget adjustment plan provides a detailed listing of significant changes to the expenditure budget for the General Operating Fund from the 2014-15 Revised Adopted Budget to the current year budget.

All Program Areas		
Provides \$3.0M and \$4.9M increases in step & COLA raises respectively, \$1.5M for variable benefits related to step and COLA raises, \$1.7M for a 0.8 percent increase in January 2016 in the employer paid PERA rate, \$0.8M for Horizontal Lane Changes, \$0.8M for Health/Dental premium increase and an estimated \$0.8M in savings in salaries and benefits from the turnover of senior staff.		
		Dept
Regular Instruction		
Remove 2013-14 School Resource Allocation Carryover	\$ (699,933)	All Schools
Remove 2013-14 School Textbook Carryover	(653,130)	All Schools
Remove 2014-15 School Carryover	(53,717)	All Schools
Add 2014-15 School Resource Allocation Carryover	400,000	All Schools
Add 2014-15 School Textbook Carryover	807,612	All Schools
Add 2014-15 School Carryover	21,296	All Schools
Add 2014-15 READ ACT Literacy Carryover	306,715	District Wide
Subtotal Changes In Carryover Funds	\$ 128,843	
Shift to District-Wide Ongoing Staffing Reserve	\$ (235,077)	All Schools
Shift to Special Education Ongoing Staffing Reserve	(435,000)	Special Education
Shift to Ongoing Staffing Resources	(330,000)	All Schools
Add Ongoing READ ACT Literacy	(9,808)	District Wide
Add Ongoing School Resource Allocation for Student Growth	75,603	All Schools
Add Ongoing Tuition Reimbursement to staff	23,229	Human Resources
Add Ongoing Fees	15,500	Student Support
Add Ongoing Regular Instruction Staffing	75,740	Extended Learning
Subtotal Changes In Ongoing Funding	\$ (819,813)	
Remove One-Time Staffing Reserve	\$ (590,496)	All Schools
Remove One-Time Full Day Kindergarten Setup	(44,000)	Birch Elementary
Remove One-Time Learning Management System Implementation	(200,000)	Online Learning
Add One-time Staffing Resources	1,971,450	All Schools
Add One-time Staffing Resources	1,012,044	All Schools
Subtotal Changes in One-Time Funding	\$ 2,148,998	
Regular Instruction Total	\$ 1,458,028	
Student Support Services		
Remove 2013-14 Medicaid Program Carryover	\$ (698,276)	Nursing Services
Add 2014-15 Medicaid Program Carryover	1,141,311	Nursing Services
Subtotal Changes In Carryover Funds	\$ 443,035	
Remove One-time Learning Materials	\$ (50,000)	Language, Culture & Equity
Subtotal Changes In One-Time Funding	\$ (50,000)	
Student Support Services Total	\$ 393,035	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Special Instruction		
Add Ongoing Special Education Staffing Resources	\$ 435,000	Special Education
Subtotal Changes In Ongoing Funding	\$ 435,000	
Remove One-time Payment	\$ (70,000)	Special Education
Add One-time Payment	40,000	Special Education
Subtotal Changes in One-Time Funding	\$ (30,000)	
Special Instruction Total	\$ 405,000	
Instructional Support Programs		
Add One-Time Staffing Resources	\$ 71,085	District-Wide
Subtotal Changes in One-Time Funding	\$ 71,085	
District-Wide Services/Central Administration		
Remove 2013-14 Teacher Professional Development Carryover	\$ (350,000)	District-Wide
Remove 2013-14 Department Carryover	(741,042)	Departments
Add 2014-15 Teacher Professional Development Carryover	350,000	District-Wide
Add 2014-14 Board of Education Carryover	27,702	Departments
Add 2014-15 Department Carryover	655,538	Departments
Subtotal Changes In Carryover Funds	\$ (57,802)	
Add Ongoing District Wide Staffing Resources	\$ 235,077	District-Wide
Shift Ongoing Staff from Technology Fund	135,150	Information Technology
Shift Ongoing Staff from CAP Reserve	377,539	District-Wide
Add Ongoing Utility Rate Increases	300,000	District-Wide
Add Ongoing Strategic Plan Development Funding	600,000	District-Wide
Add Ongoing Professional Learning Department	272,282	Human Resources
Add Ongoing Tuition Reimbursement to staff	5,000	Human Resources
Add Ongoing Fees, Contracts & Services	303,243	District-Wide
Subtotal Changes in Ongoing Funding	\$ 2,228,291	
Remove One-time Fees, Contracts & Services	\$ (125,500)	District-Wide
Remove One-time Strategic Plan Development Support	(148,880)	District-Wide
Remove One-time District Initiatives	(247,000)	District-Wide
Remove One-time HR/Staff Support	(159,592)	District-Wide
Add One-Time District Wide Staffing Resources	96,113	District-Wide
Add One-time Supplies, Fees, Contracts & Services	192,120	District-Wide
Subtotal Changes in One-Time Funding	\$ (392,739)	
District-Wide Services/Central Administration Total	\$ 1,777,750	
All Program Areas Total	\$ 16,004,898	



General Operating Fund (continued)

Summary of Changes in FTE

2015-16 PROPOSED BUDGET 2,711.467 FTE

ADMINISTRATION CHANGES

602 SUPERINTENDENT'S OFFICE	Change	1.000
Add Ongoing - Administrative Assistant	1.000	
607 STRATEGIC INITIATIVES	Change	1.200
Add Ongoing - Senior Data Visualization Designer	1.000	
Add Ongoing - Director Education Innovation	0.200	
617 ELEMENTARY ADMINISTRATION	Change	(0.500)
Budget Reorganization - Budget Analyst	(0.500)	
619 SECONDARY ADMINISTRATION	Change	(1.200)
Budget Reorganization - Budget Analyst	(0.500)	
Remove Ongoing - Director of Student Services	(0.700)	
635 DISTRICT-WIDE INSTRUCTION	Change	2.300
Add Ongoing - Director of Parent Family Partnerships	1.000	
Add Ongoing - Director of Student Support	1.000	
Add Onetime - Admin on Special Assignment	0.300	
642 MAINTENANCE & OPERATIONS	Change	(1.000)
Budget Reorganization - Purchasing Agent	(1.000)	
686 PROFESSIONAL LEARNING	Change	1.000
Add Ongoing - Administrative Assistant	1.000	
688 BUDGET SERVICES	Change	-
Budget Reorganization - Budget Manager to Budget Director	0.000	
Budget Reorganization - Budget Analyst	1.000	
Budget Reorganization - Mobile Supply Chain IS	(1.000)	
689 INFORMATION TECHNOLOGY	Change	(1.000)
Add Ongoing - Data Warehouse Designer	1.000	
Remove Ongoing - Server Technician	(1.000)	
Remove Ongoing - Network Technician	(1.000)	
Budget Reorganization - Technical Services Librarian to Digital Literacy Specialist	0.000	
Budget Reorganization - Mobile Supply Chain IS	1.000	
Remove Ongoing - Tier I Technicians	(1.000)	
690 FINANCE & ACCOUNTING	Change	1.000
Budget Reorganization - Medicaid Accounting Assistant	1.000	
695 PURCHASING	Change	1.000
Budget Reorganization - Purchasing Agent	1.000	
Budget Reorganization - Purchasing Manager to Purchasing Director	0.000	
698 HEALTH SERVICES	Change	(1.000)
Budget Reorganization - Medicaid Accounting Assistant	(1.000)	
791 WAREHOUSE	Change	-
Add Ongoing - Materials Assistant Manager	1.000	
Remove Ongoing - Warehouse Worker	(1.000)	

TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	2.800
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2015-16 REVISED BUDGET 2,714.267 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, BVSD issued the first set of bonds for the \$576.5M bond program approved by voters last November. The bids received reflect the bond market's very high level of confidence in the district, which results in lower interest cost for taxpayers. Current planning calls for the issuance of debt in three increments. The first issuance of \$225M occurred on March 31, 2015. This amount will provide the necessary funds to allow for the payment of construction costs, project management and additional staffing needs for the first two to three years of the Phase 1 projects.

The 2014 Building Fund located in the Financial Section of this document, provides more detailed information on the projects that were identified in the process below and outlined in the Educational Facilities Master Plan.

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

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



Capital Projects (continued)

Building Fund (continued)

Citizens' Bond Oversight Committee

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

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

Bond Program Commitments

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

The district has committed to:

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

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

Bond Program's Benefit to the Environment

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



Capital Projects (continued)

Building Fund (continued)

Project List

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



Capital Projects (continued)

Capital Reserve Fund

Summary

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

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

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

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

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

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

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

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

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

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

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

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



Capital Projects (continued)

Impact of Capital Projects on Operating Budget

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

2014 Bond Program

With the passage of the \$576.5M bond in November 2014, the district is in the early stages of planning and preparation of detailed project lists. The initial impact to the General Operating Fund in the 2015-16 fiscal year as a result of this bond is minimal. Once projects are underway, costs and savings will be identified and presented in greater detail in preparation of the 2016-17 budget. All funding for projects found in the Educational Facilities Master Plan will come from the sale of bonds and will be detailed in the Financial Section.

Capital Reserve

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

In the 2015-16 budget is the white fleet vehicle lease agreement and the yellow bus lease purchase. These new lease of vehicles and lease purchase will replace inefficient old vehicles and buses from maintenance and operations. This will impact the general fund in the next few years with savings in fuel costs and maintenance and repairs on the older vehicles and buses. These vehicles and buses will no longer require the maintenance and will result in savings.



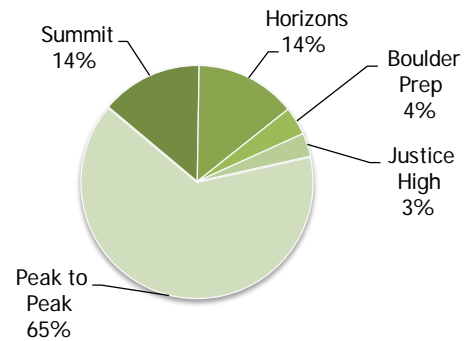
Charter School Fund

Summary

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

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

Percentage of Total Charter School Fund



	2015-16 Summit Budget	2015-16 Horizons Budget	2015-16 Boulder Prep Budget	2015-16 Justice High Budget	2015-16 Peak to Peak Budget
BEGINNING BALANCE	\$ 1,241,131	\$ 657,085	\$ 117,614	\$ 140,765	\$ 3,771,498
REVENUE:					
Per-Pupil Funding:	\$ 2,547,399	\$ 2,394,024	\$ 783,767	\$ 568,835	\$ 10,210,649
Override Election Revenue	788,416	778,476	241,231	90,691	3,241,952
Other State Revenue	78,525	73,519	24,136	17,796	326,761
Fundraising Revenue:	25,000	-	-	-	-
Athletic Fees	15,000	-	-	-	-
Instructional Fees	51,000	-	-	-	-
Misc. Revenue	-	233,086	-	-	1,953,581
CDE Capital Construction:	44,944	42,461	27,756	20,371	360,265
TOTAL REVENUE	\$ 3,550,284	\$ 3,521,566	\$ 1,076,890	\$ 697,693	\$ 16,093,208
TOTAL RESOURCES	\$ 4,791,415	\$ 4,178,651	\$ 1,194,504	\$ 838,458	\$ 19,864,706
TOTAL EXPENDITURES:	\$ 3,525,065	\$ 3,498,690	\$ 977,420	\$ 817,527	\$ 16,108,001
EMERGENCY RESERVE	\$ 105,759	\$ 105,647	\$ 32,307	\$ 20,931	\$ 470,766
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,630,824	\$ 3,604,337	\$ 1,009,727	\$ 838,458	\$ 16,578,767
ENDING BALANCE	\$ 1,160,591	\$ 574,314	\$ 184,777	\$ -	\$ 3,285,939
PROJECTED ENROLLMENT:	Summit 353.0	Horizons 333.5	Boulder Prep 108.5	Justice High 80.0	Peak to Peak 1,414.8



Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2015-16 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 beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balances for all of the district's funds including staffing formulas. Sub-sections include General Operating Fund, Other Funds, and the Charter School Fund detailing 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 2015-16 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 2015-16 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, 2015, 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.

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

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

The district's residents, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder, and Longmont and the growing communities in between. Boulder County, where the school district is centered, is roughly twenty miles northwest of Denver. The city of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Oracle Inc., IBM Corporation, Ball Corporation, Level 3 Communications, numerous federal research laboratories, and other smaller software, research, manufacturing, and pharmaceutical firms.

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

Budget Decisions Shaped by Goals and Financial Constraints

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

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



Plan and Assess for Continuous Improvement

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

Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2015-16 budget included: additional classroom resources to address student population growth, an increase in employer contributions to the PERA, continuing challenges with the state tax and revenue policies, the impact of decisions made by the 2015 legislature, the cost of negotiated contracts with employee groups, and the implementation of the district's strategic plan.

This budget, as proposed to the Board of Education, 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 9, 2014.

Planning Initial projections from Governor Hickenlooper's 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 per pupil revenue adjusted by the projected inflation of 2.8 percent. This impact to BVSD was projected at a funding increase of \$9.1M. An additional \$200.0M of one-time resources was also included in the Governor's budget, adding approximately \$7.0M to the projected increase in funding for BVSD. During the 2015 legislative session, funding was adjusted significantly downward from this original proposal as the final inflation rate was determined to be 2.8 percent, yet the entire \$200.0M proposal was stripped away. In its place was a buy-down of the negative factor of \$25.0M state-wide, as well as \$5.0M for at-risk students and \$10.0M for small rural districts. Also, additional local resources have been included in the BVSD budget to account for a significant increase in assessed valuation which will generate additional dollars for the SFA and reduce the negative factor further. The district's mill levy override is projected to grow by \$2.3M as it tracks to the 25.0 percent of total program funding limit authorized by voters in 2010. These resources allow for the mitigation of BVSD's cost growth.

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

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

These meetings provided many opportunities for the district's stakeholders to hear relevant budget information as well as give feedback to the superintendent and Board of Education regarding the development of the 2015-16 budget. Additional opportunities for input are available prior to budget adoption at the regularly scheduled Board of Education meetings on May 26 and June 23.



Budget Development Process (continued)

Also, district staff maintains a “BVSD Financial Transparency” section within the district’s website to provide significant amounts of district financial information and links to other data sources with the goal of increasing transparency and 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 during April and May provided 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. The board takes public comments into consideration during the budget development process.

Analysis A worksession was held with the Board of Education on April 21, 2015. The board discussed budget development priorities and reviewed the assumptions and projections for 2015-16.

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 28, 2015.

Proposed Budget The proposed budget reflects staff compensation of steps and lanes on salary schedules, a 2.8 percent cost of living adjustment, savings from senior staff turnover, a 4.8 percent increase to the district-paid health insurance premium, and an increase in the district-paid PERA rate. Ongoing funding is allocated for staffing anomalies and appeals, and literacy intervention services. Further details and other budget adjustments are included in the “Budget Adjustment Plan” in the Introductory Section of this document.

Budget Adoption After the presentation of the 2015-16 Proposed Budget on May 26, 2015, the Board of Education continued discussions at scheduled board meetings until the adoption of the 2015-16 budget on June 23, 2015.

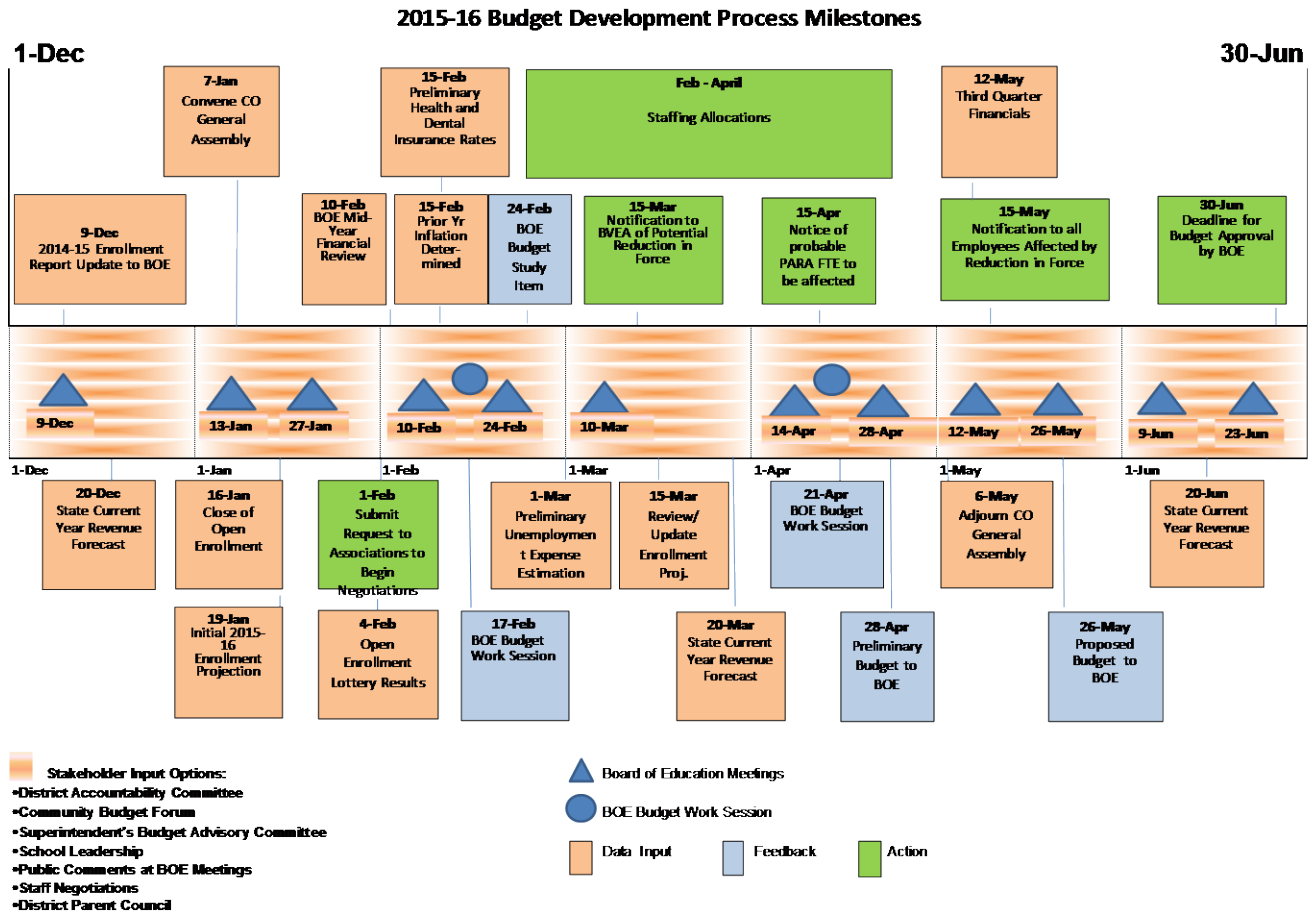
Budget Revision The final phase of budget development was the modification of the June adopted budget based on final 2014-15 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that 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. This 2015-16 Revised Adopted Budget was approved by the Board of Education on January 26, 2016.

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.

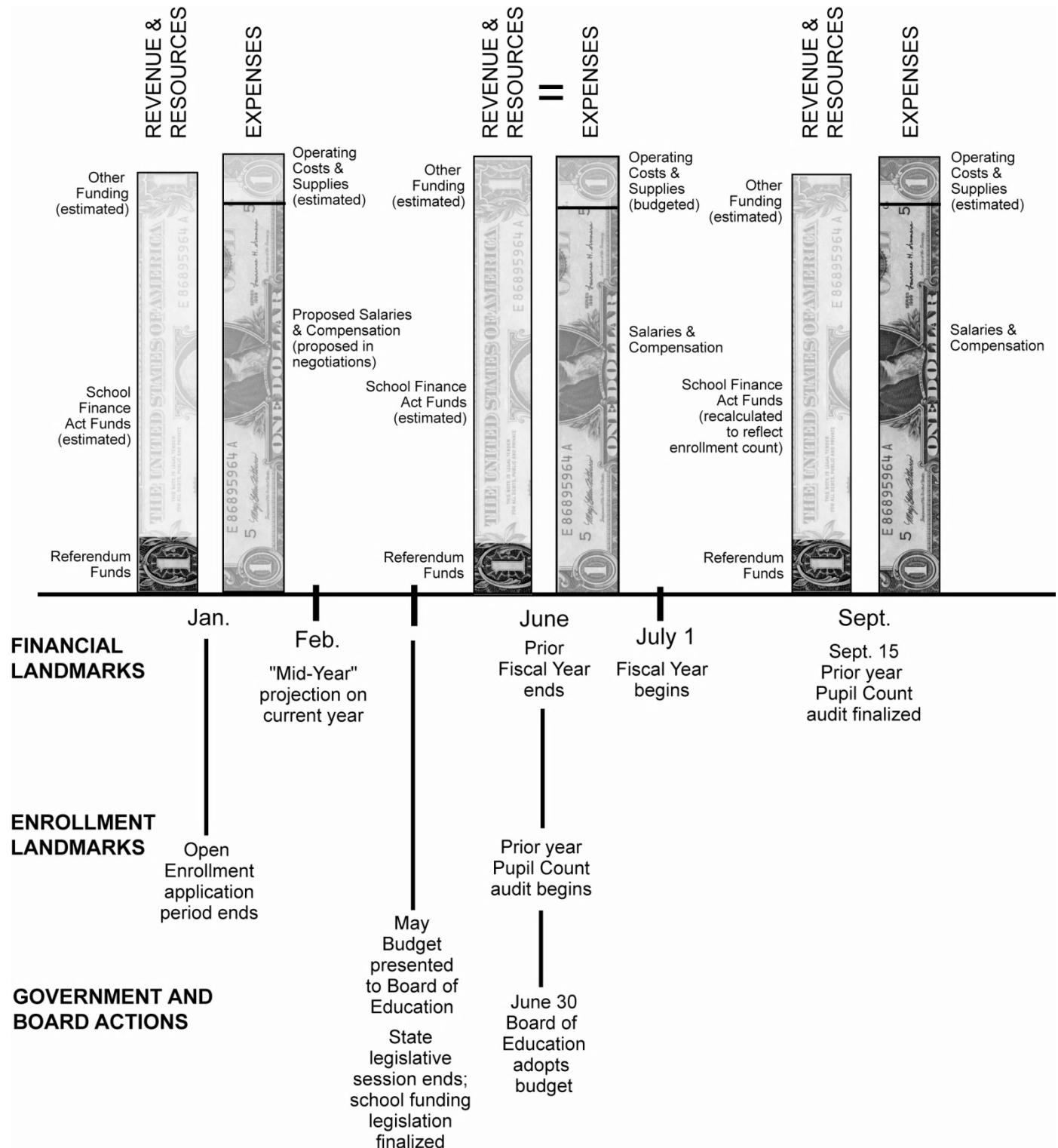


Budget Development Process (continued)



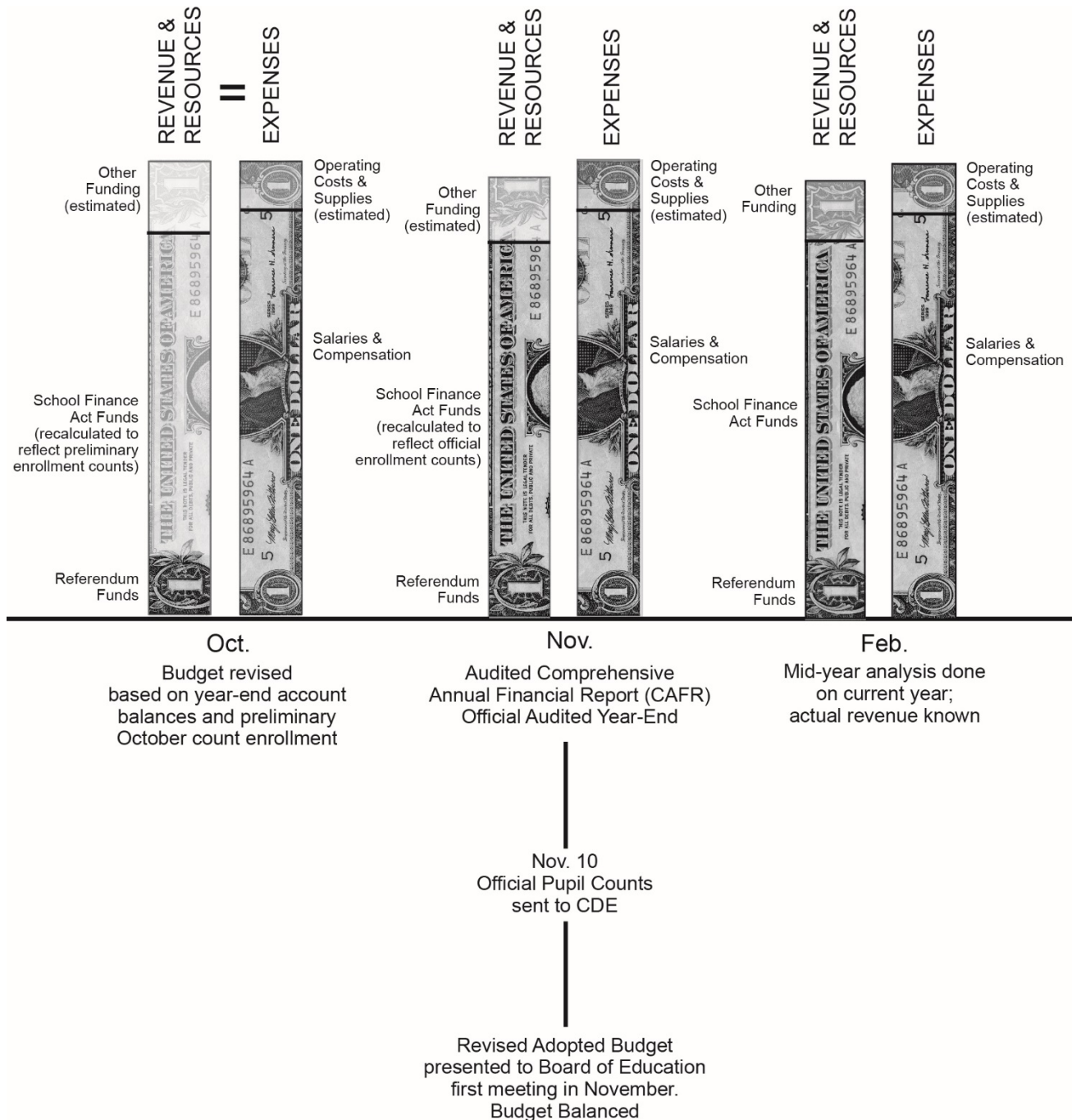


Budget Development Timeline





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 2015-16 as we work toward the mission, vision, and goals at both the district and school levels. These goals and values reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

The annual budget development process allows the district decision makers to align budget choices to the desired outcome of student success.



Goals and Strategies – 2013-2018

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

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

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

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



The following strategies will be used to attain these goals:

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

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



Strategic Planning

The Success Effect

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

During the 2015-16 school year, BVSD is focusing on six priority areas: Systems of Support; Literacy and Early Learning; Successful, Curious, Lifelong Learners; Educator Pipeline; Educator Growth and Development; and Parent and 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 2015-16 "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 2015-16 Revised Adopted Budget contains base ongoing funding additions, prior year one-time expenditures removed, and new one-time budget expenditures added. \$0.6M of strategic plan development support in the 2015-16 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 will 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 2015-16 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, 2015, provided no instances of material weaknesses in internal control or material violations of applicable laws, regulations, contracts, and grants.



Financial Information (continued)

Budgeting Controls

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

Cash Management

The cash management and investment practices of the district follow BVSD's Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations, repaying those funds once property tax revenues begin flowing into the district in March. In June 2015, district staff will request authorization from the board to borrow an amount similar to that of 2014-15 from this program for the second half of the 2015-16 fiscal year. All funds will be repaid to the State Treasury by June 30, 2016.

Risk Management

The district participates in two self-insurance pools, one for property/liability insurance and one for workers' compensation. The property/liability insurance for the district is provided through the Colorado School Districts Self-Insurance Pool, which is comprised of over 100 school districts. The workers' compensation coverage for the district is provided through the Joint School Districts Pool for Workers' Compensation. This pool is comprised of four large Denver-metro school districts: Aurora, Boulder Valley, Cherry Creek, and Littleton. The pools rely upon actuarial reviews to determine appropriate funding and reserve levels. Excess insurance is in place for amounts above the retention. Detailed insurance information is provided with the budget information for the Risk Management Fund in the Financial Section of this document.

Audit Committee

On September 28, 2004, the Board of Education adopted Policy DIEA-*District Audit Committee* which established an Audit Committee. The committee is made up of five members: two Board of Education members, one being the board treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the president of the board for a two-year term; the district's chief financial officer; the district's accounting services director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board of Education for a two-year term.

The primary responsibilities of the committee are as follows:

- Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan, and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.
- Review quarterly financial reports provided by the district.
- Review district financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of district financial policies and procedures.



Financial Information (continued)

Independent Audit

State statutes require an annual audit by independent certified public accountants. During 2015, the district issued an RFP for audit services. Based upon the recommendation of the Audit Committee, the Board of Education approved a contract with CliftonLarsonAllen, LLP to perform the district's audits beginning with the fiscal year ending June 30, 2015. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act and OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2015, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/accounting/Pages/default.aspx>.

Governing Policies

The 2015-16 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.



Governing Policies (continued)

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

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

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

Type and Description of Funds

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

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

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

General Funds account 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.



Type and Description of Funds (continued)

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.

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

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

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

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

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

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

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

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

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

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

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

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

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



Type and Description of Funds (continued)

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

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

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

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

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

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

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



Definition of Account Code Structure

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

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

Operating Funds

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

Special Revenue Funds

- 21 = Food Services Fund
- 23 = Tuition-Based Preschool Fund
- 22 = Grants Fund
- 25 = Transportation Fund

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

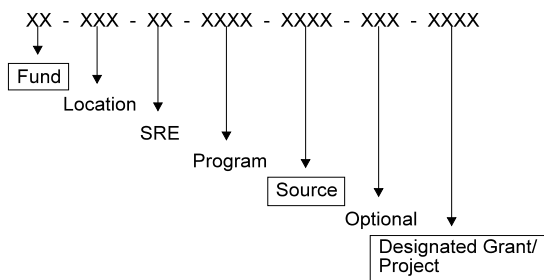
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Source (4 digits)
Job Classification (n/a) (3 digits)
Designated Grant/Project (4 digits)

Expenditure Dimensions

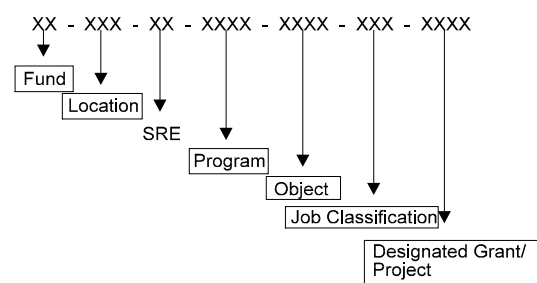
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Object (4 digits)
Job Classification (3 digits)
Designated Grant/Project (4 digits)

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.

Revenue



Expenditures





Facilities, Land/Buildings, Communities and Geographic Information

Facilities

Schools

29 Elementary Schools
3 K-8 Schools (Aspen Creek, Eldorado, Monarch)
8 Middle Schools
1 Middle/Senior Special Education School
1 Middle/Senior High School
7 Senior High Schools
5 Charter Schools
1 Online School (Boulder Universal)
1 Home School Instruction-Lead Program (Boulder Explore)
56 Total Schools

Programs and Administration Buildings

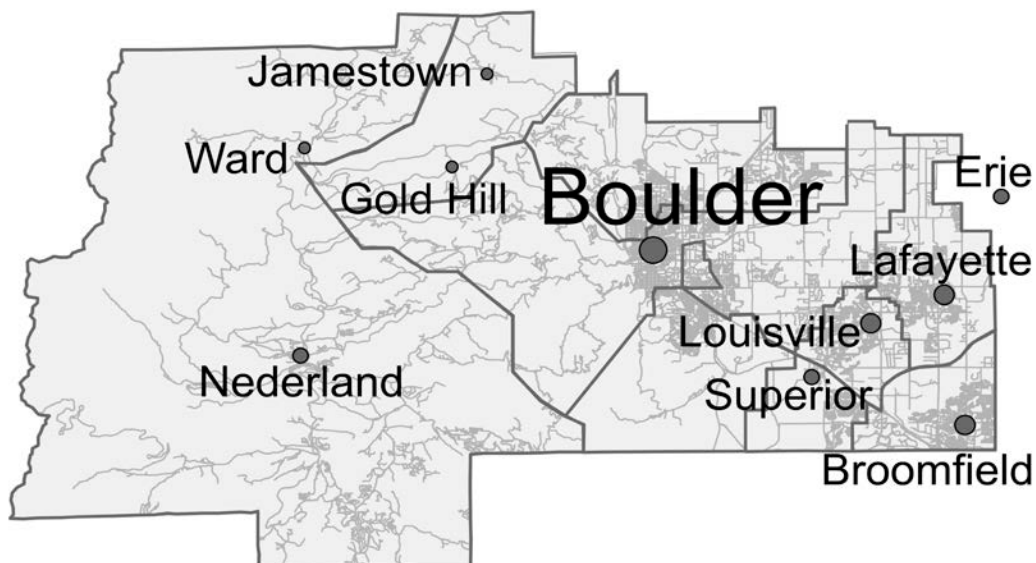
1 Technical Education Center
1 Preschool Facility
1 Education Center
3 Bus Terminals (Lafayette, Boulder, Nederland)
1 Multi-Use Building (Sombrero Marsh)
7 Total

Land/Buildings

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

Communities

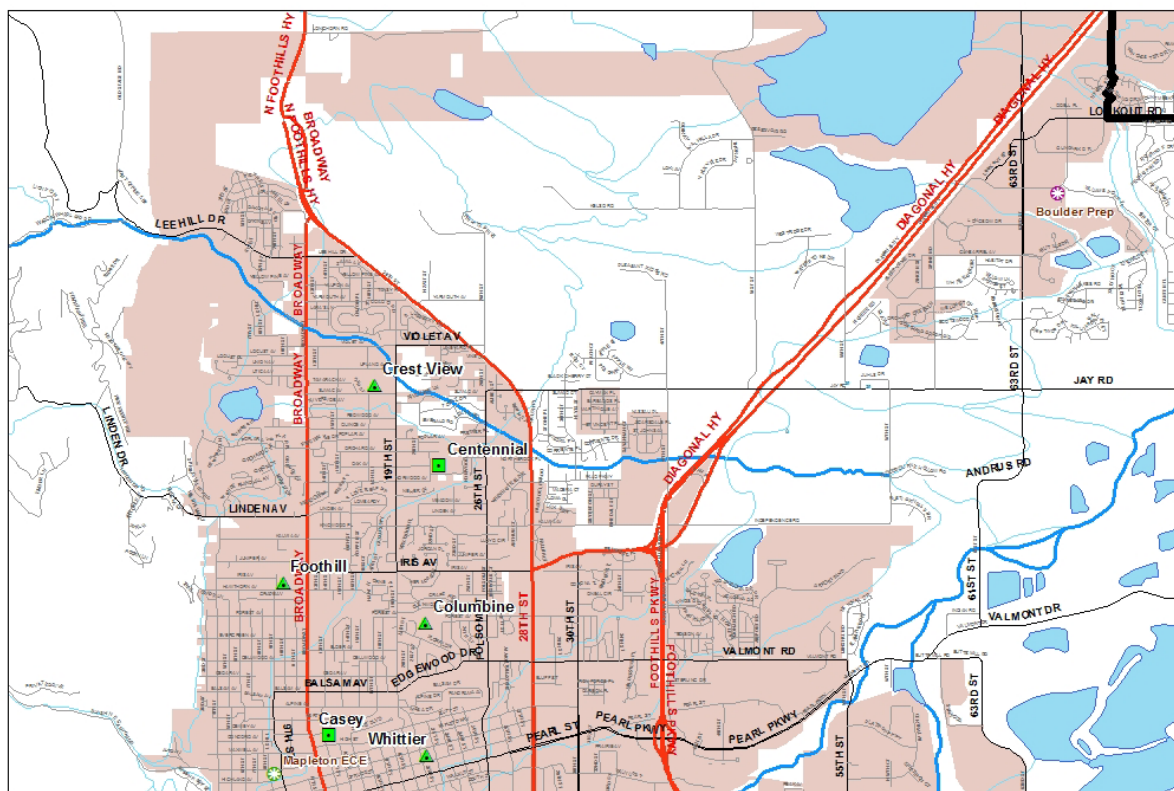
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area



Boulder Valley School District
BVSD SCHOOL FACILITIES
City of Boulder Detail

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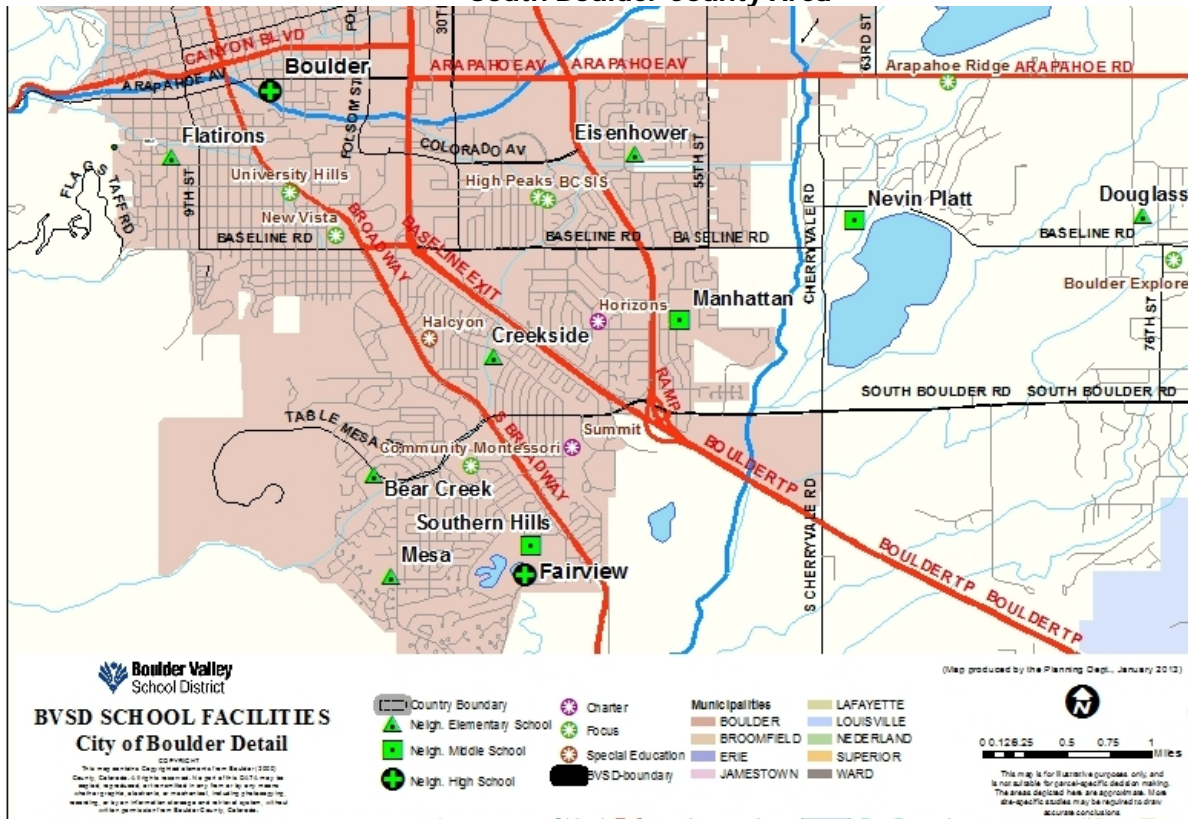
Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary
Mapleton Early Childhood Center



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

South Boulder County Area



BVSD SCHOOL FACILITIES City of Boulder Detail

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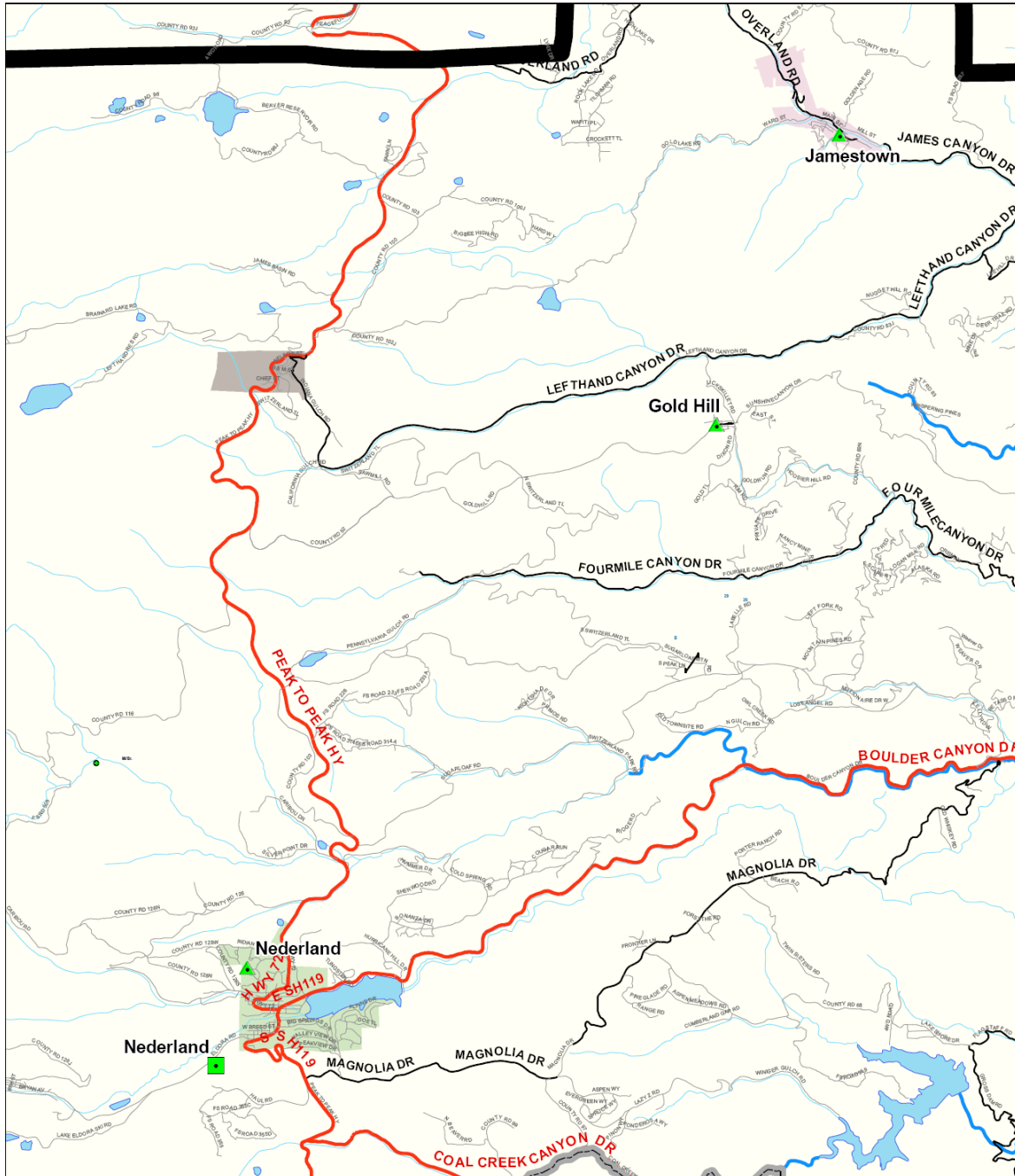
Boulder High
Flatirons Elementary
University Hill Elementary
New Vista High
Halcyon Middle/Senior
Creekside Elementary
Community Montessori
Summit Middle
Southern Hills Middle
Bear Creek Elementary
Mesa Elementary
Fairview High

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



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

Mountain Area



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



OUR SCHOOL DISTRICT

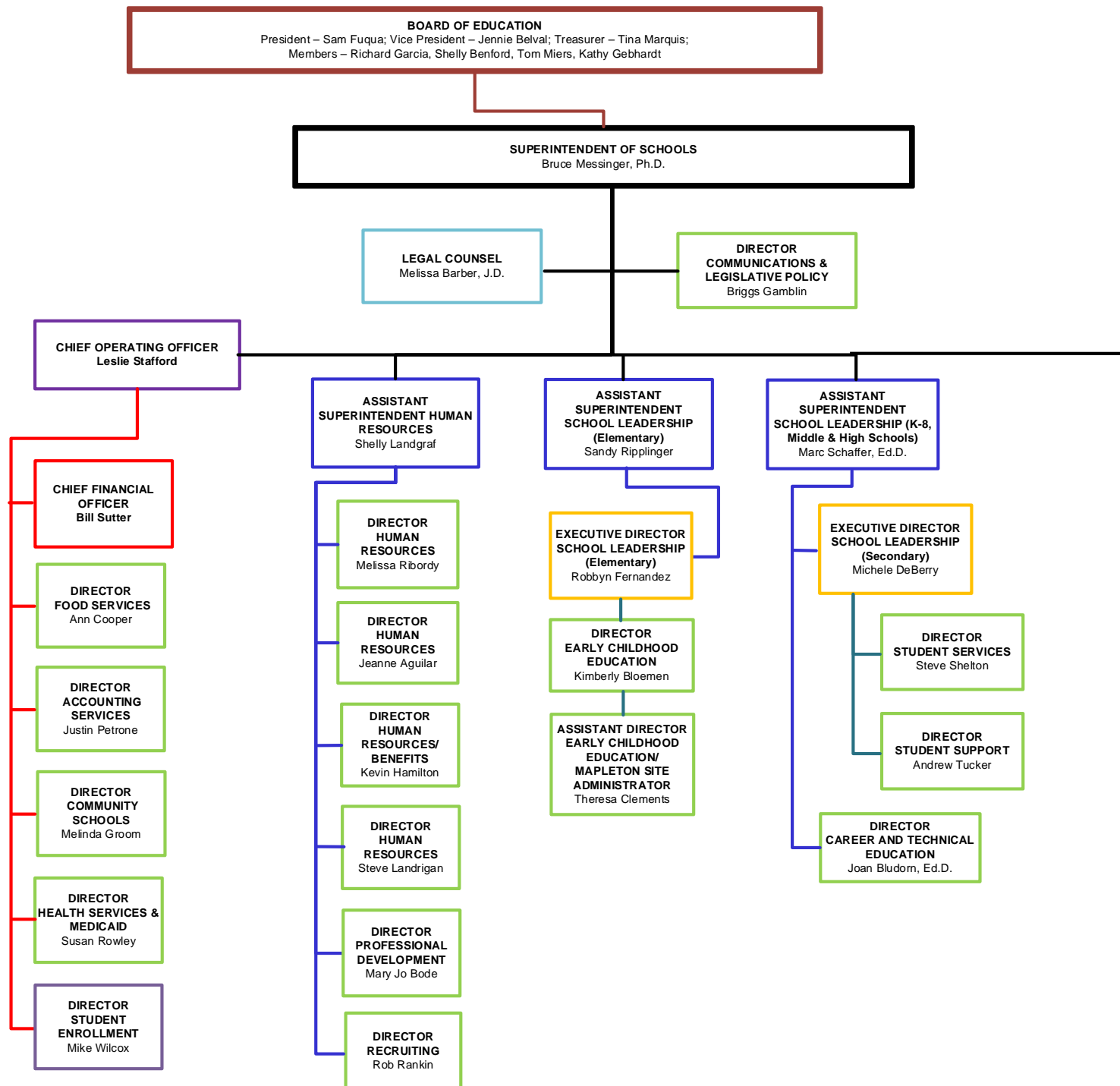
<i>District Organization.....</i>	<i>84</i>
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Strategic Initiatives	106
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Instructional Services & Equity	116

Our Schools	125
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District Organization

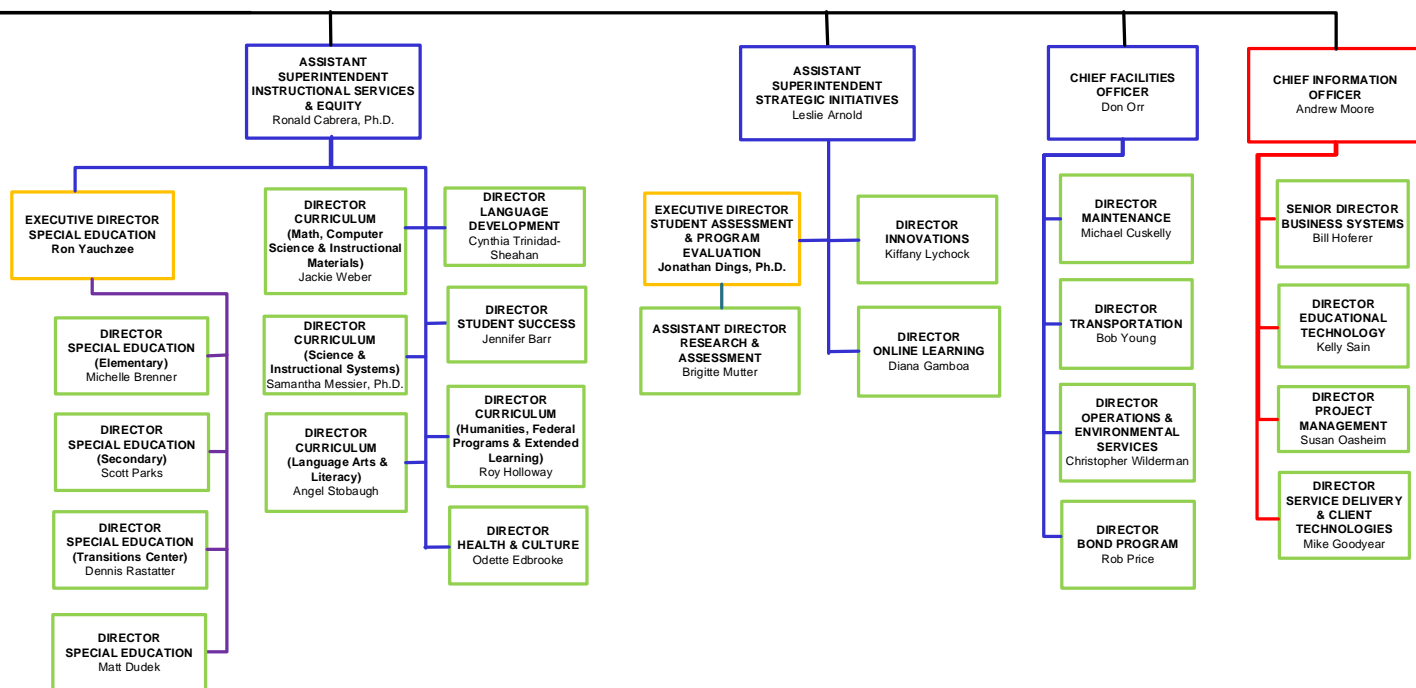
(As of March 1, 2016)





District Organization

(As of March 1, 2016)





Organizational Structure and Operating Departments

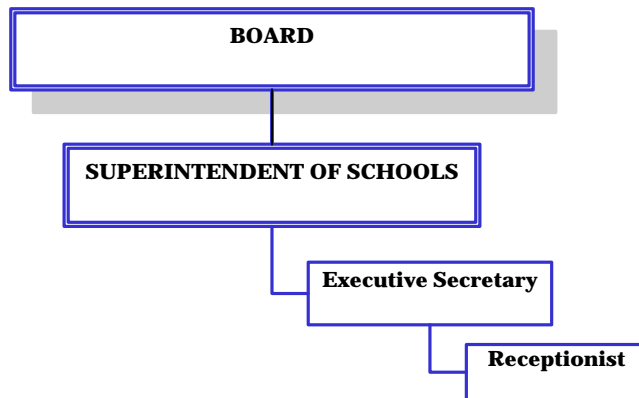
General Administration

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)

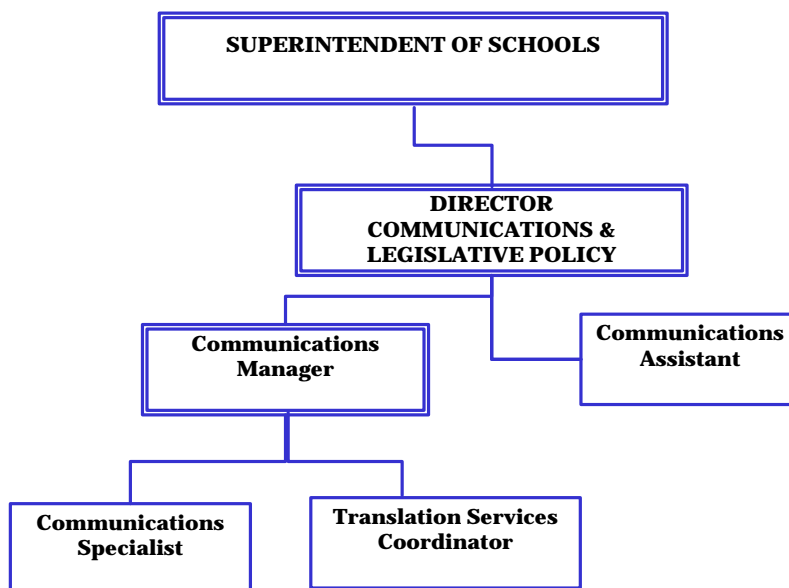
General Administration (continued)

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.

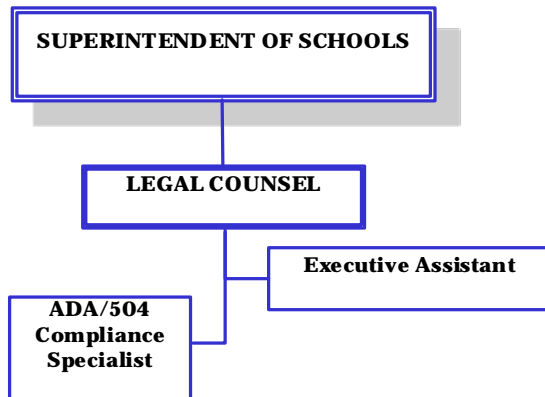


District Organizational Operating Departments (continued)

General Administration (continued)

LEGAL COUNSEL (604)

Legal Counsel: Melissa Barber, J.D.



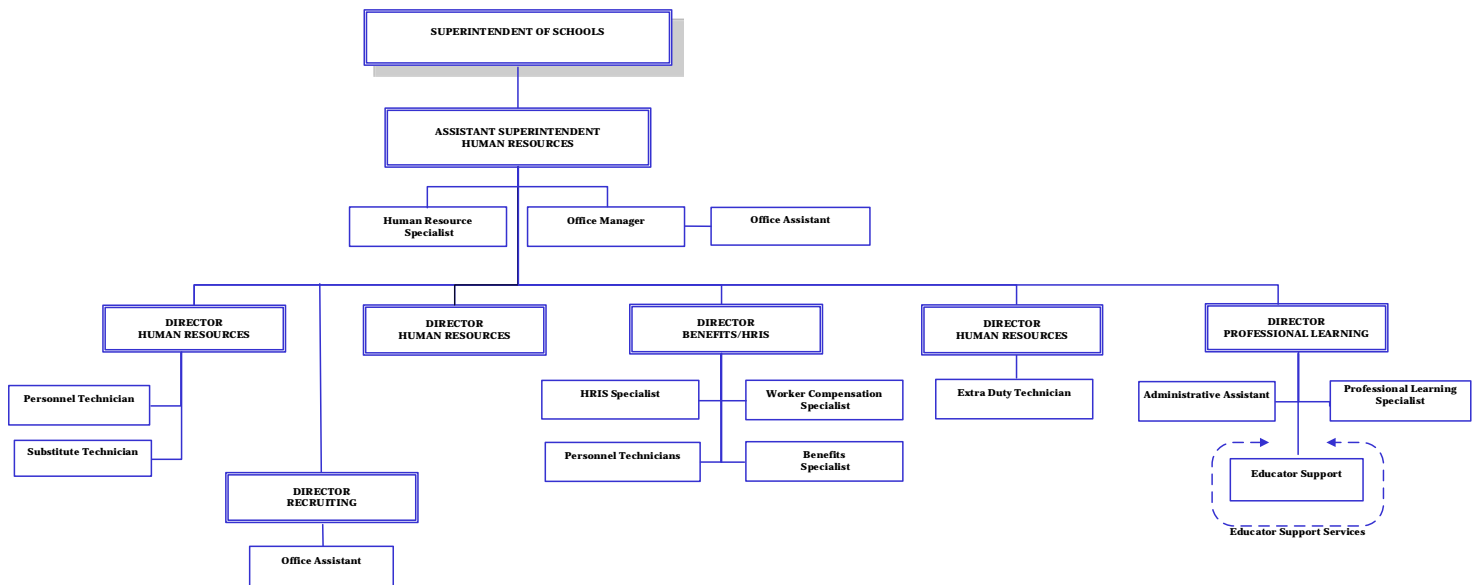
Purpose: This office provides and coordinates legal services for the district, both in-house and as a purchased service for specialized legal services as well as some risk management liability services. The 504/ADA compliance program, services to employees, students, parents, and the public are also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





District Organizational Operating Departments (continued)

Division of Human Resources





District Organizational Operating Departments (continued)

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

Assistant Superintendent of Human Resources: Shelly Landgraf

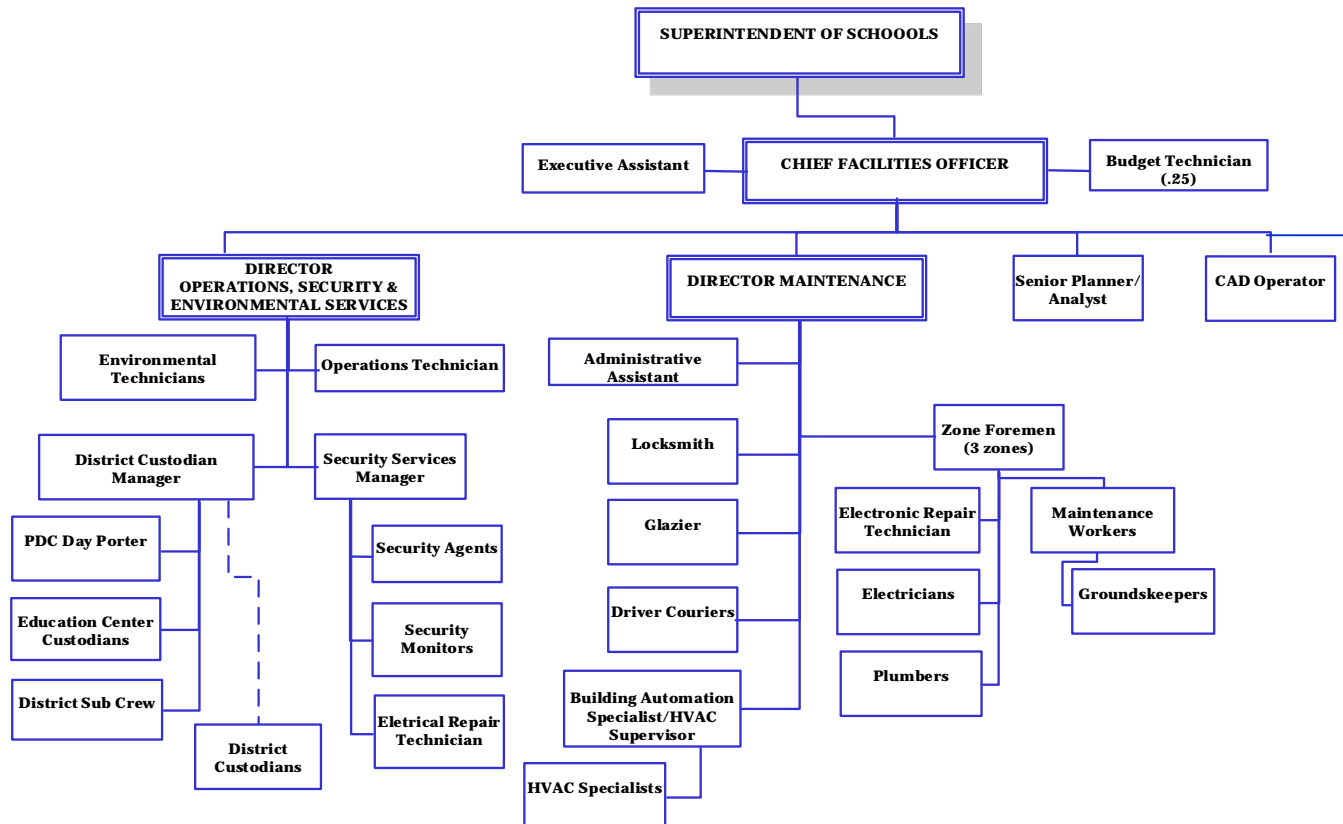
Purpose: The Human Resources Division provides personnel services for the Boulder Valley School District, including: recruitment, selection, hiring, staffing, procedures/policies, ongoing employee relations, contract negotiations, contract administration, and record keeping. In addition, leadership is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

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



District Organizational Operating Departments (continued)

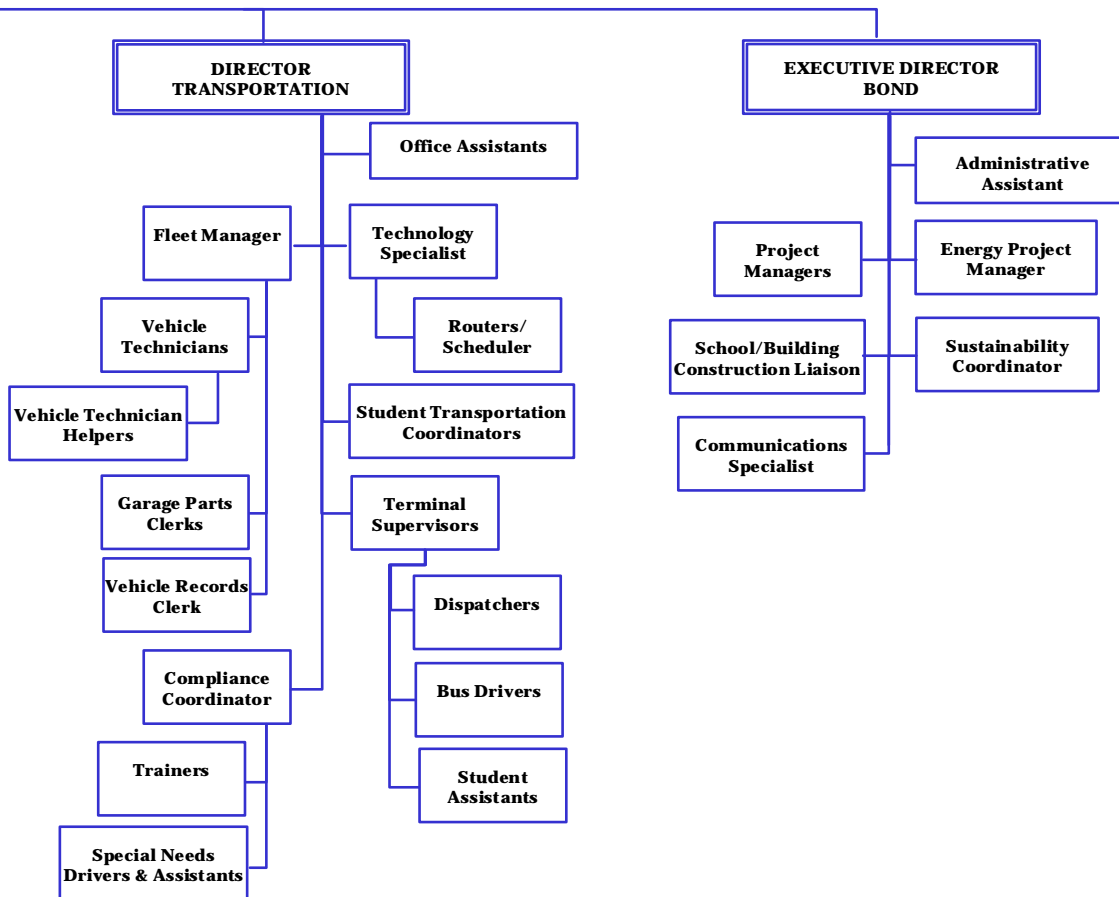
Division of Operational Services





District Organizational Operating Departments (continued)

Division of Operational Services (continued)





District Organizational Operating Departments (continued)

Division of Operational Services (continued)

DIVISION OF OPERATIONAL SERVICES (640)

Chief Facilities Officer: Don Orr

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

OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)

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

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

Indicators of Demand:

Substitute custodial support for approximately 160 FTE; management of waste removal services for 60 sites; provide investigation, mitigation services and administration for compliance with environmental regulations including the Asbestos Hazardous Emergency Response Act (AHERA), lead-based paint, Radon and; management of crisis planning, crisis response and the Security Department.

EDUCATION CENTER BUILDING (971)

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

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

MAINTENANCE (642)

Department Head: *Director of Maintenance, Mike Cuskelly*

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

Indicators of Demand:

Work requests generated by the Maintenance Department and building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.5 million square feet of BVSD facilities and 790 acres of grounds at 58 sites.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

TRANSPORTATION (796)

Department Head: *Director of Transportation, Bob Young*

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



Indicators of Demand:	Actual 2013-14	Actual 2014-15	Estimated 2015-16
Student Rides Scheduled per day:	20,877	21,104	21,000
Total Student Transportation Miles:	2,345,358	2,389,904	2,400,000
Trips and Other Activities:	4,595	4,716	4,500
Total Activity trip Miles:	197,797	208,804	200,000
Sites Served:	70	70	70

BOND PROGRAM (644)

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

Purpose: The Bond Program is responsible for executing the capital improvement projects described in the Educational Facilities Master Plan. The projects will provide much needed improvements to buildings' systems, structures and finishes as well as upgrades to sites. In addition, projects will enhance learning spaces; renovate classrooms to support innovative instructional practices; expand capacity for preschool and full-day kindergarten; provide air conditioning in select schools; strengthen the information technology infrastructure and expand physical fitness opportunities. The master plan also calls for the construction of a new campus in Erie to serve grades preK-8; the rebuild of three existing schools and renovation of the central support campus.

Indicators of Demand: Over the course of two years, a complete building and site assessment was performed by BVSD staff on all district buildings, encompassing over 4.5 million square feet of district assets. In addition, a Board of Education-appointed committee of BVSD staff, parents and community members identified capital improvements that extended beyond the needs of individual schools. Identified needs were prioritized by the committee and compiled in the Educational Facilities Master Plan which was approved by the Boulder Valley School District Board of Education on August 12, 2014. Funding for the master plan was approved by BVSD voters on November 4, 2014.

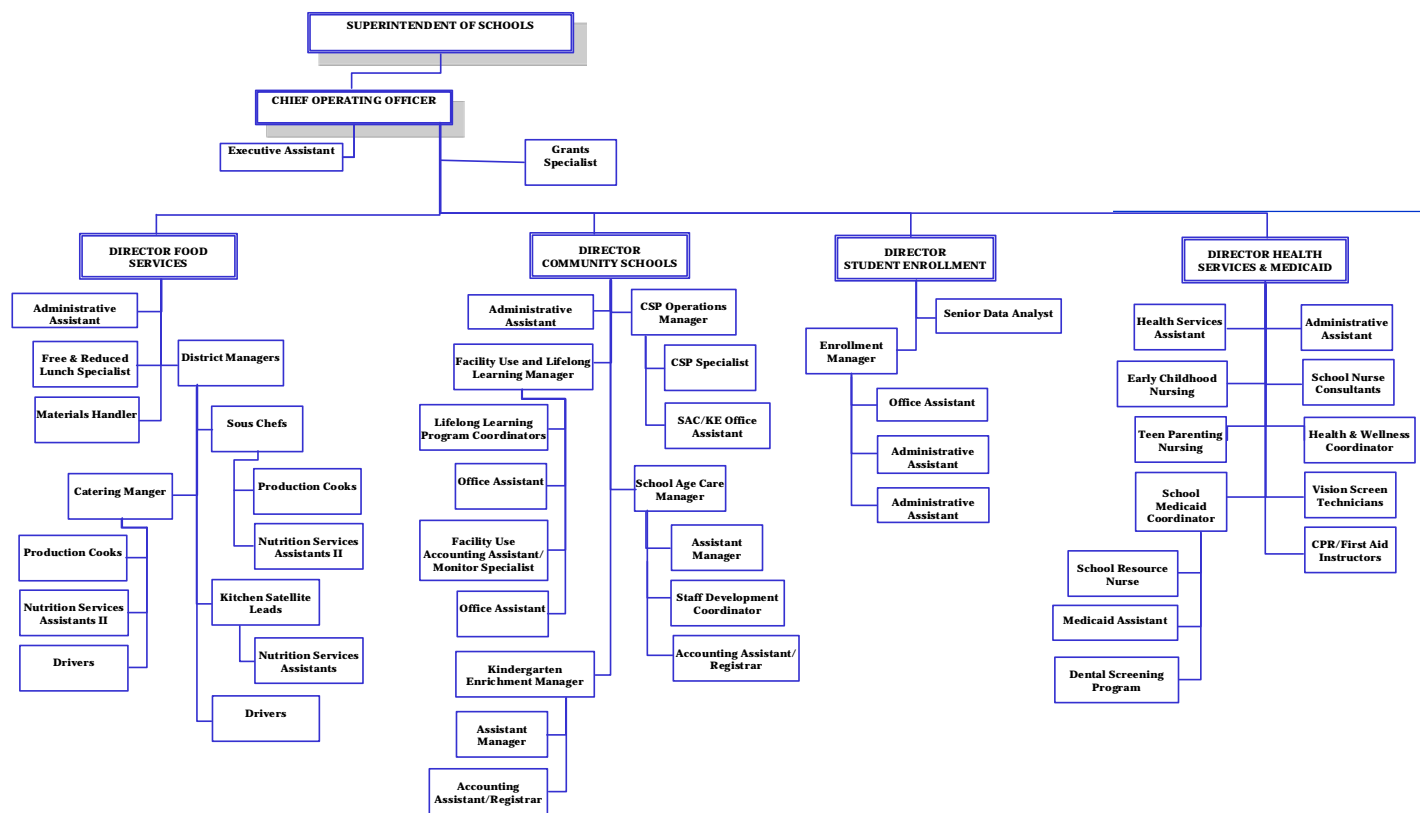


District Organizational Operating Departments (continued)

Business Administration

Chief Operating Officer: Leslie Stafford

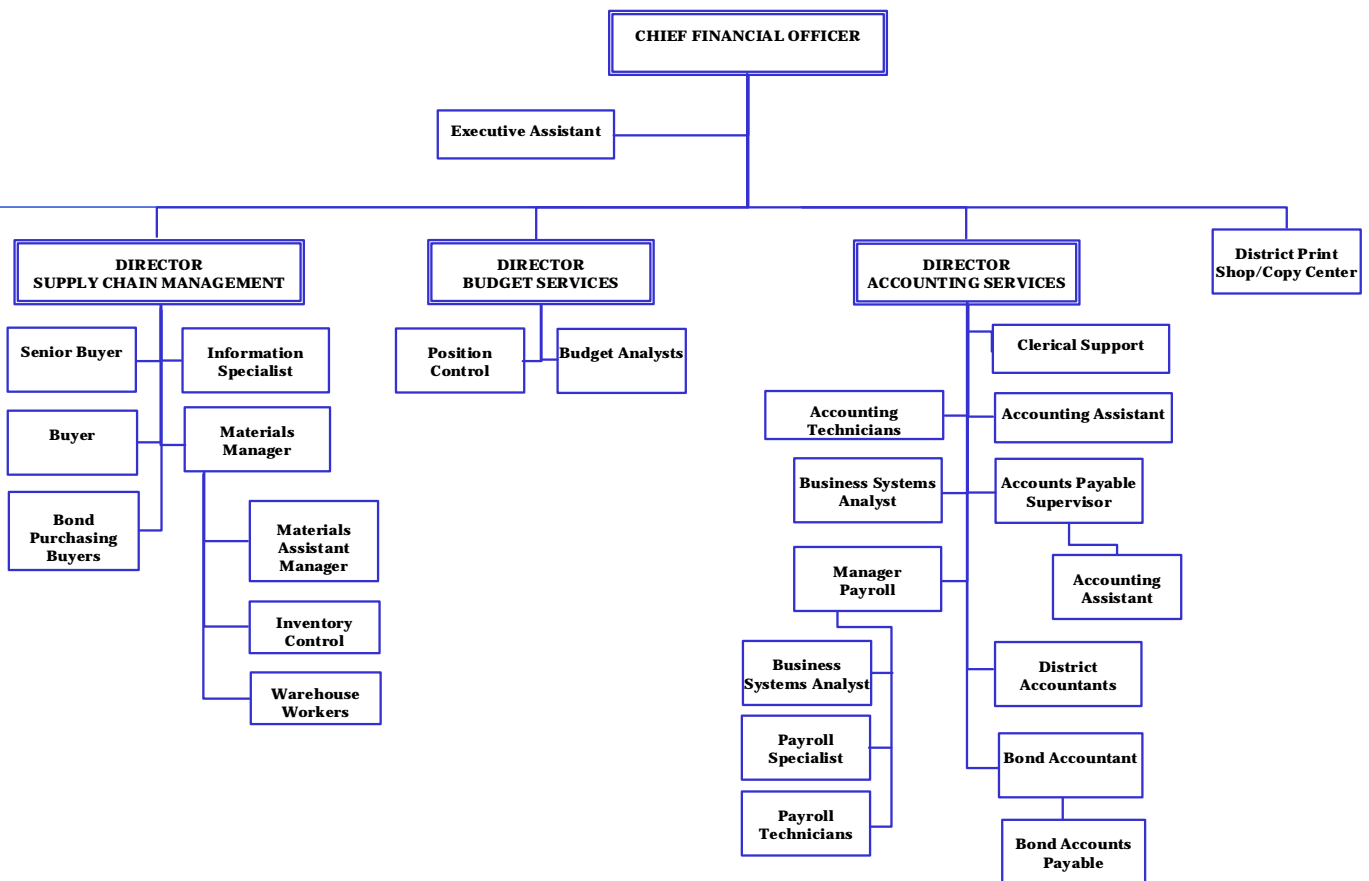
The Business Services Division's budget provides funds for the chief operating officer's area of leadership for the following departments: Accounting Services, Finance, Budget and Supply Chain Management, Procurement, Materials Management, District Print Shop, Community Schools, Food Services, Enrollment,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





District Organizational Operating Departments (continued)

Business Administration (continued)





District Organizational Operating Departments (continued)

Business Administration (continued)
--

BUDGET SERVICES (688)

Chief Financial Officer: Bill Sutter

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

Indicators of Demand:	2013-14 Actual	2014-15 Actual	2015-16 Estimated
Total Expenditures	\$392,801,251	\$405,146,248	\$ 570,358,248
Number of Funds	21	21	21

PROCUREMENT (695)

Department Head: Manager, Molly McLoughlin

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

Indicators of Demand:

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

MATERIALS MANAGEMENT (791)

Department Head: Manager, Aaron Huffman

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

Business Administration (continued)

DISTRICT PRINT SHOP/COPY CENTER (792)

Chief Financial Officer: Bill Sutter

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

Indicators of Demand:

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

ACCOUNTING SERVICES (690)

Department Head: Director of Accounting, Justin Petrone

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

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



District Organizational Operating Departments (continued)

Business Administration (continued)



FOOD SERVICES (741)

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

Purpose: The Food Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Food Services Fund is an enterprise fund primarily dependent on revenue from 172 serving days. It operates on revenues obtained from the sales of meals, federal reimbursement dollars, and the U. S. Department of Agriculture commodity foods. These collected revenues support the cost of labor and benefits

for 170 food service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Food Services program serves approximately 13,700 meals daily, including 8,500+ full lunches and 3,100+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 50 schools and two Head Start Programs.
- The Food Services program provides after-school snacks at 53 sites.

COMMUNITY SCHOOLS PROGRAM (652)

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

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

Business Administration (continued)
--

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 (OE) 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:

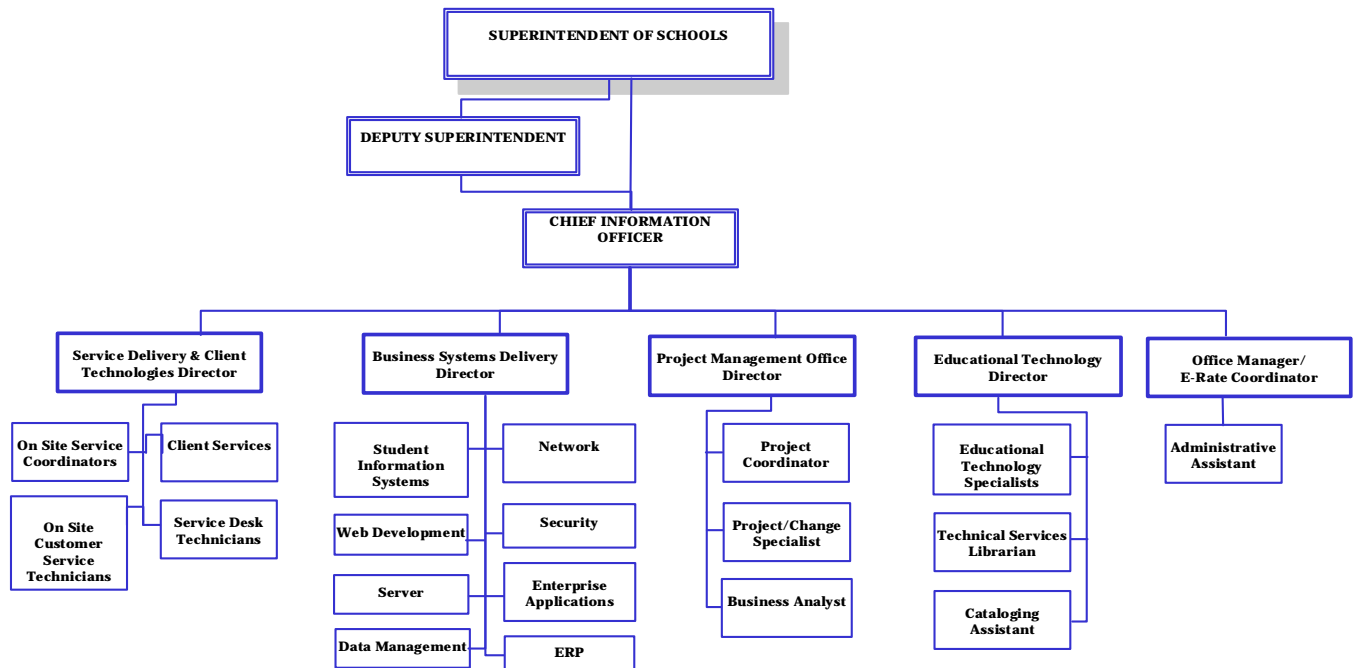
Service Provided	Students Served in 2014-2015
Vision screening	18,847
Dental screening	382
Health room visits	113,166
Administered medication (daily)	1,304
Resource nurse case management families	110
Number of students with Top 10 chronic health conditions as required by CDE	4,818
Nurse involvement in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





District Organizational Operating Departments (continued)

Division of Information Technology



INFORMATION TECHNOLOGY (689)

Chief Information Officer: Andrew Moore

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

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



District Organizational Operating Departments (continued)

Division of Information Technology (continued)

TELECOMMUNICATIONS (793)

Chief Information Officer: Andrew Moore

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

Goals for the Information Technology Division:

- In partnership with the iTAC, develop a three year strategy for IT.
- Maintain and grow the Ed Tech 21st Century Cohort strategy to realize vision of ETLC.
- Complete the upgrade of the outdated SAN (Storage) infrastructure.
- In partnership with Business Services and Operations, develop a plan for Disaster Recovery and Business Continuity Planning (DR/BCP).
- In partnership with Planning and Assessment develop the plan to implement Business Intelligence/Data Warehouse for student/staff metrics and analytics.
- Continue the efforts to improve IT communications and make them more proactive.
- Develop and publish both Applications and Servers catalogs to better understand business and system ownership/usage.
- Mature our virtualization environment to include high availability Microsoft Hyper-V, which will reduce future capital, costs for VMWare upgrades.
- Upgrade to Microsoft SCCM 2012 (System Center Configuration Manager) to better manage the 11,000 PCs within the district.
- Implement Microsoft SCSM (System Center Service Manager) to modernize Service Desk ticket tracking, manage our assets better, and eliminate the cost of Heat.
- Implement a preschool data system.
- Implement a new state sponsored IEP system.
- Develop plans to transition to a paperless environment for HR.
- Upgrade the wireless infrastructure at the middle and high school levels to allow for roughly 2 devices per staff/student to be connected at any one time and resolve any wireless reliability issues.
- Implement a Virtual Desktop Infrastructure (VDI) in order to provide customers with access to their desktop and programs from anywhere in the District and to minimize hardware maintenance and energy costs.
- Replace batteries in all UPSs in closets as they are at the end of their lifetime.
- Replace the current Food Services Point of Sale system to include online payment processing.
- Implement new online payment processing system for course fees and optional purchases.
- Make standardized testing scores accessible in our current information system, Infinite Campus, including TCAP, COACT, AP, SAT, and ACT.
- Strategize, research and develop an Educational Technology Core Software list that is cross curricular, blooms taxonomy of creativity, collaboration, communication, and critical thinking. Selection of cloud-based software will allow 24 x 7 access for students and is device-friendly, meaning it can be used on most all technology devices.
- Continue to support the implementation of 21st Century librarians through the creation of a website that exemplifies 21st Century librarian skills. This is in collaboration with our Library Advisory Council/Educational Technology visioning plan and Colorado Department of Education Library Services.

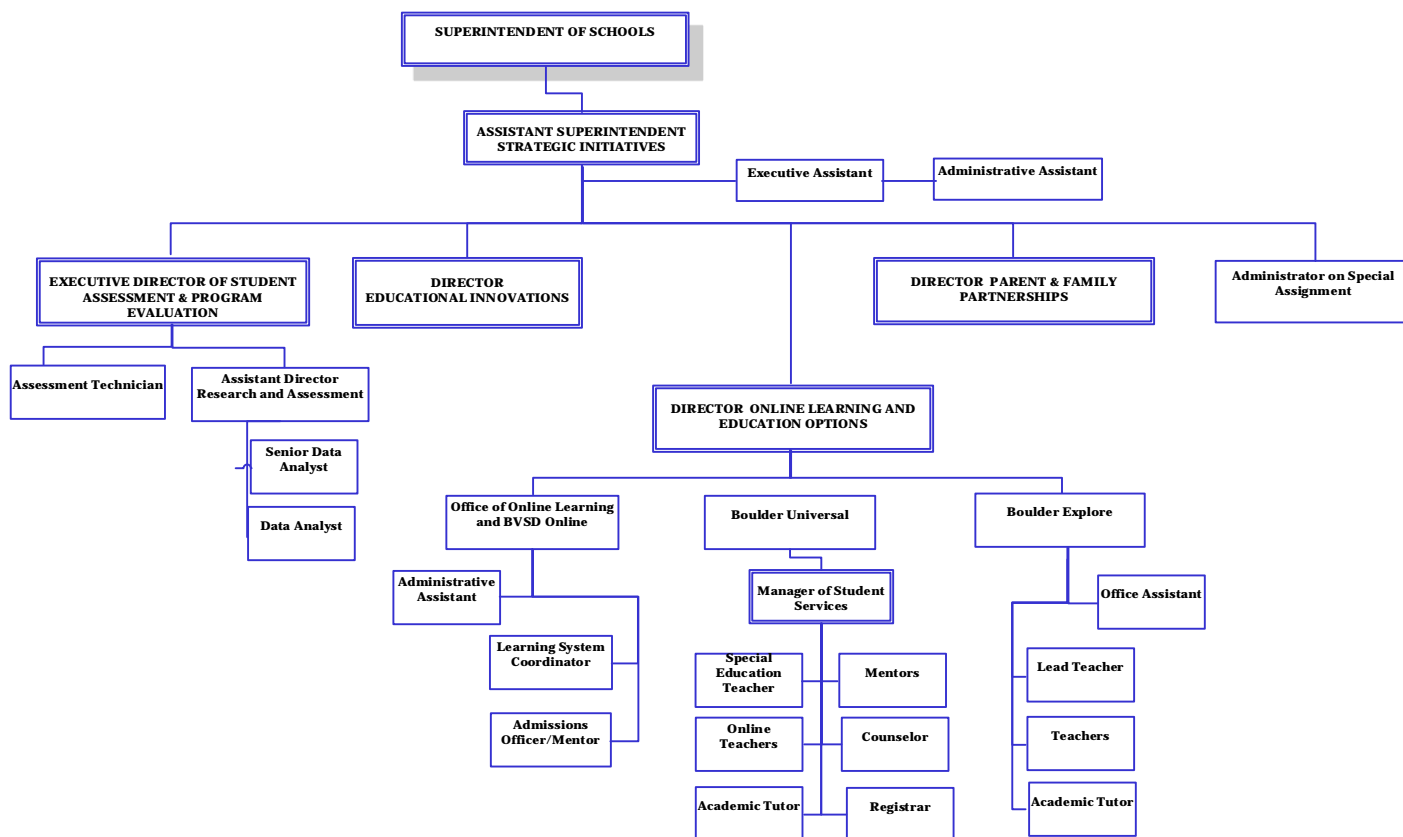


District Organizational Operating Departments (continued)

Strategic Initiatives

STRATEGIC INITIATIVES (607)

Assistant Superintendent of Strategic Initiatives: Leslie Arnold



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

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



District Organizational Operating Departments (continued)

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

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

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

Goals:

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

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



District Organizational Operating Departments (continued)

Strategic Initiatives (continued)
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INNOVATIONS (644)

Department Head: *Director of Innovations, Kiffany Lychock*

Purpose: The Director of Innovation will lead the transformation of the physical environments and guide the instructional practices of BVSD schools to support 21st century college/career expectations. The Director of Innovation will be responsible for ensuring the integration of innovative learning spaces into bond projects. The educational innovation visioning process will inform the planning of school bond/innovation projects. The Director will work with Design Advisory Teams, district level staff and community and lead the innovation work within the facility and program design and implementation.

Indicators of Demand: In November 2014, Boulder Valley School District voters approved a \$576.5M Bond Program for capital improvements to all buildings in the district. Included in the Bond Program will be the replacement of three existing schools, construction of a new school campus, creation of a district professional learning academy and renovation of select learning spaces in all schools to support innovative approaches for instruction. The bond package includes over 20 million dollars for Educational Innovation.

Typical of most school districts in the nation, BVSD school buildings were designed to support an educational system that was designed early in the last century to prepare workers for success in the industrial age. While the context in which our schools and students operate has changed dramatically, the buildings have not. BVSD will seize the opportunity at hand and begin a transformation in the school buildings. BVSD strives to establish learning practices, professional development and physical environments that support 21st century college/career expectations.

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

PARENT AND FAMILY PARTNERSHIPS (109)

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

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

- Create a BVSD school culture that welcomes and supports all families.
- Facilitate timely, two-way, culturally-competence 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)

PARENT AND FAMILY PARTNERSHIPS (109) (continued)

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 families, representing every school in the District, who will share ideas and best practices regarding, engage in 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)
--

ONLINE LEARNING (625) (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

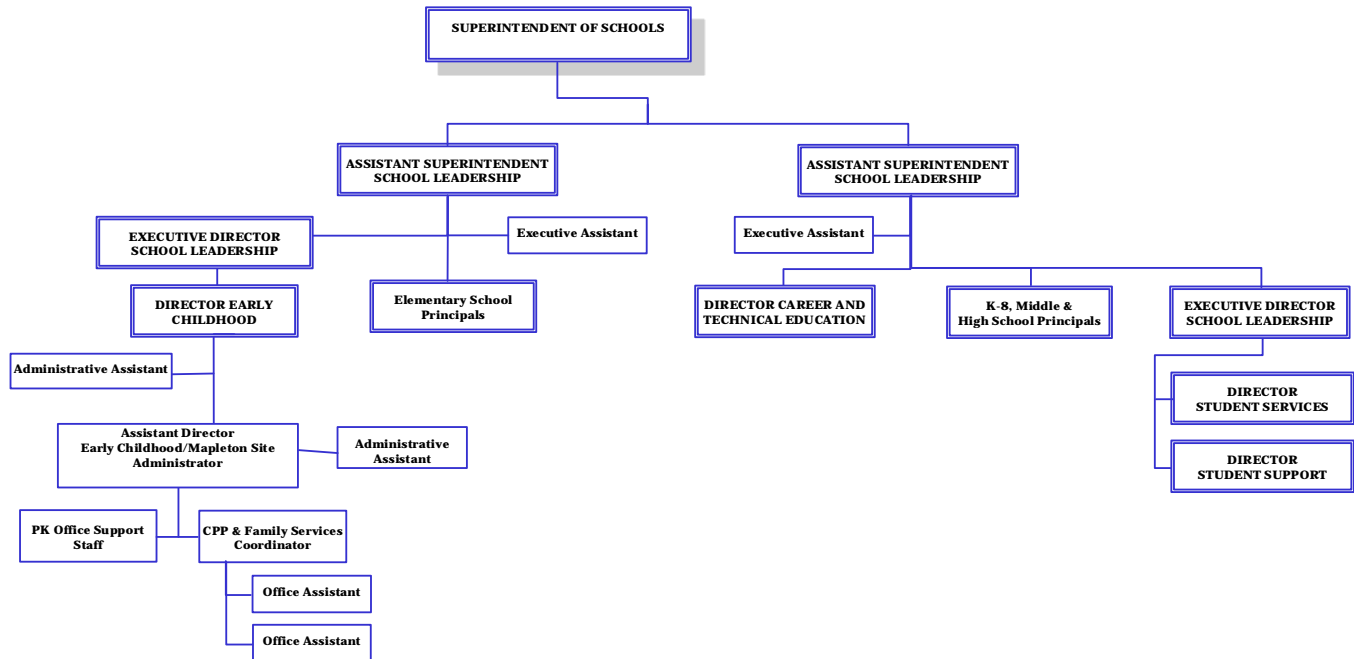
- Supplemental, student demand
- Course failure





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)
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ELEMENTARY SCHOOL LEADERSHIP (635)

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

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

STUDENT SERVICES (635)

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

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

Indicators of Demand:

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration (continued)
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STUDENT SUPPORT (619)

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

Purpose: Mentor school counselors and school leadership in adherence to BVSD Board of Education policy, state and federal laws. Identify and train staff on district-endorsed best practices for mental health, bullying prevention, school avoidance and trauma response. Manage programs and grants which support student mental health, attendance and graduation. Assist school and district personnel in implementing attendance policies and practices which lead to maximum time in class. Collaborate with community organizations and agencies in pursuit of partnerships which support student social and emotional well-being.

Indicators of Demand:

- Attendance Data
- Truancy Case Load
- Individual Career and Academic Plans (ICAP) as legislated by Colorado SB 09-256
- Community Resource Team Membership

EARLY CHILDHOOD EDUCATION (610)

Department Head: *Director of Early Childhood, Kimberly Bloemen*

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration (continued)
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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

Department Head: Executive Director of School Leadership, Michele DeBerry

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

CAREER AND TECHNICAL EDUCATION (609)

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

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

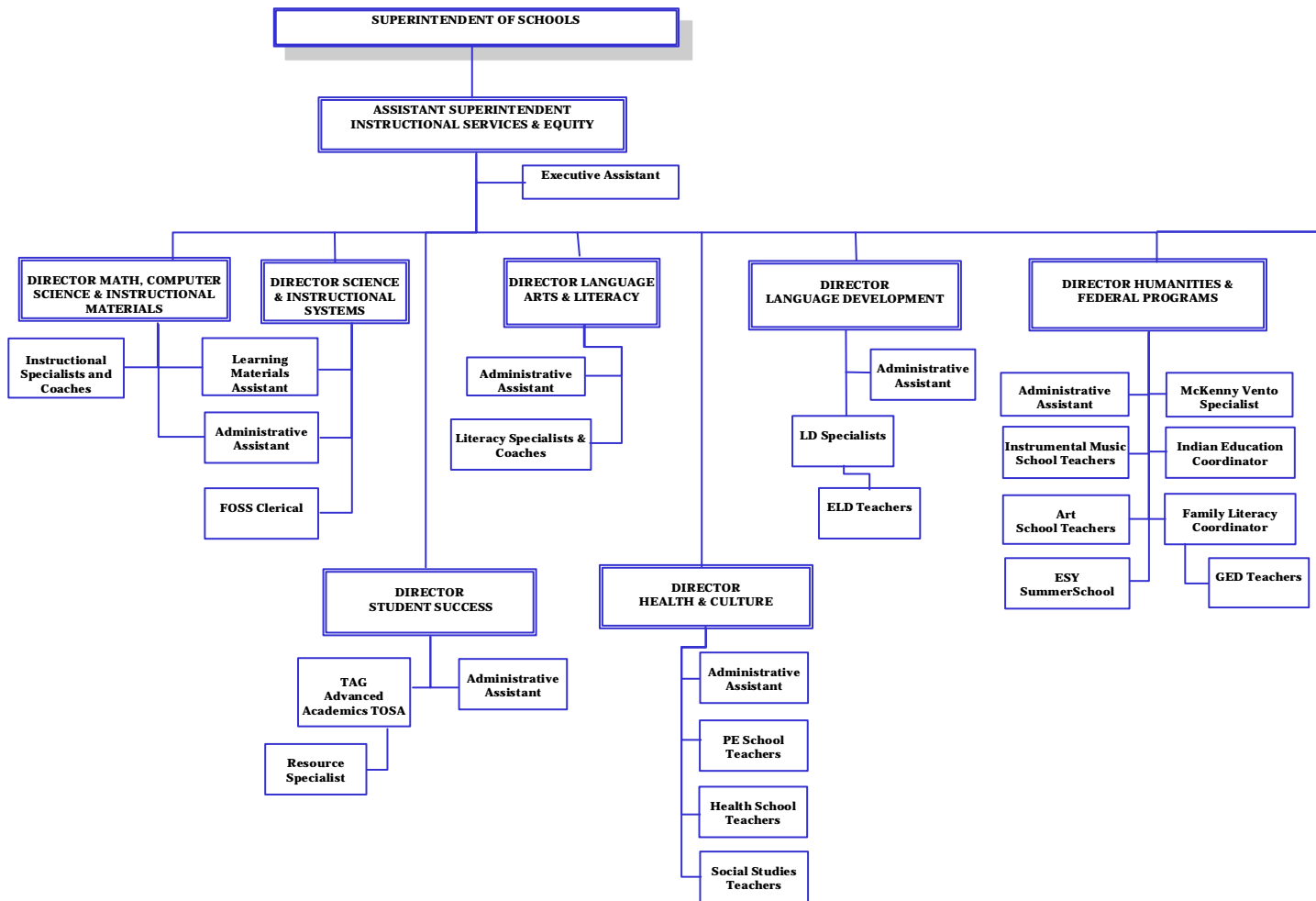
Indicators of Demand:

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



District Organizational Operating Departments (continued)

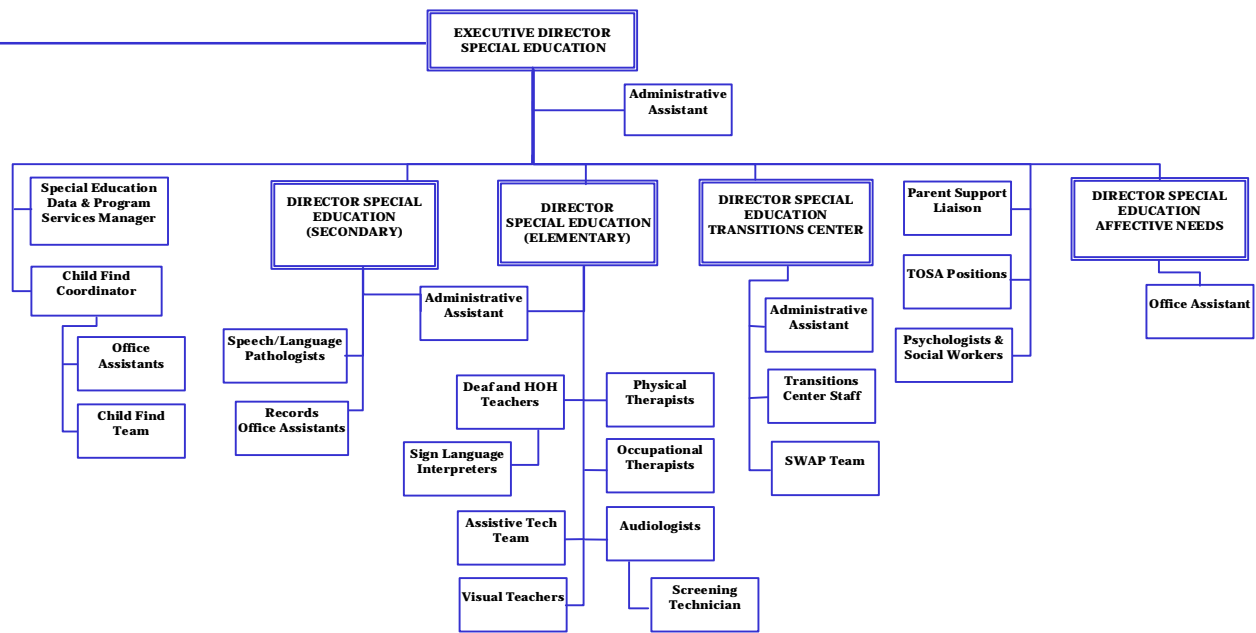
Instructional Services & Equity





District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)





District 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 board 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)
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Goals (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 teacher, materials for interventions and family engagement activities.

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

Family Literacy

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

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

McKinney-Vento

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

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



District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)

Federal Programs (613 & 614) (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)
--

LANGUAGE DEVELOPMENT (616)

Department Head: Cynthia Trinidad-Sheahan

Purpose: Under federal and state regulations the district is required to identify, assess, and provide English language acquisition services to identify limited English proficient students. The General Operating Fund moneys allocated to the department of English Language Development are primarily dedicated to the provision of instructional and support services for English Language Learners.

Indicators of Demand:

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

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.



OUR SCHOOLS

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School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior, & K-12	Principal	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	301	Aspen Creek K-8	Tracy Stegall	911
Bear Creek	Kent Cruger	441	Eldorado K-8	Robyn Hamasaki	957
Birch	Tanya Santee (Interim)	364	Halcyon	Matthew Dudek	18
Coal Creek	John Kiemele	426	Monarch K-8	Melisa Potes	848
Columbine	Guillermo Medina	482	Nederland Middle/Senior	Adam Fels	273
Community Montessori	Shannon Minch	262	Boulder Explore	Diana Gamboa	27
Creekside	Francine Eufemia	289	Boulder Universal	Diana Gamboa	89
Crest View	Hollene Davis	580		Total	3,123
Douglass	Jonathan Wolfer	461			
Eisenhower	Brady Stroup	398	Middle Schools (6-8)	Principal	
Emerald	Samara Williams	333	Angevine	Mike Medina	725
Fireside	Christa Keppler	426	Broomfield Heights	Chris Meyer	547
Flatirons	Scott Boesel	274	Casey	Justin McMillan	632
Foothill	Lisa Schuba	547	Centennial	Dana Ellis	630
Gold Hill	Josh Baldner	26	Louisville	Ginny Vidulich	621
Heatherwood	Brent Caldwell	370	Manhattan School of Arts & Academics	John Riggs	493
High Peaks	Jeannie Tynecki	297	Nevin Platt	Theo Robison III	602
Jamestown	Scott Boesel	18	Southern Hills	Chavonne Gloster	555
Kohl	Mike Lowe	460		Total	4,805
Lafayette	Stephanie Jackman	574			
Louisville	Jennifer Rocke	582	High Schools (9-12)	Principal	
Mesa	Josh Baldner	320	Arapahoe Campus	Joan Bludorn	139
Nederland	Jeff Miller	257	Boulder	James Hill	1,979
Escuela Bilingüe Pioneer	Kristen Nelson-Steinhoff	457	Broomfield	Ginger Ramsey	1,548
Barnard D. Ryan	Tobey Bassoff	396	Centaurus	Rhonda Haniford	1,079
Sanchez International	Lora de la Cruz	321	Fairview	Donald Stensrud	2,183
Superior	Jennifer Bedford	486	Monarch	Jerry Lee Anderson	1,749
University Hill	Ina Rodriguez-Myer	405	New Vista	Kirk Quitter	296
Whittier International	Sarah Oswick	415		Total	8,973
Total		10,968	Charter Schools	Principal	
			Boulder Preparatory High	Lili Adeli	109
			Horizons K-8	John McCluskey	348
			Peak to Peak K-12	Kyle Mathews	1,446
			Summit Middle	Adam Galvin	353
			Justice High	TJ Cole	80
			Total	Total	2,336
			Other (Contracted, CPP, SPED)		670
			Total District Enrollment		30,875

Note: Number of projected students enrolled as of October 1, 2015
Principals listed are as of March 1, 2016.



Angevine Middle

1150 S. Boulder Rd., Lafayette, CO 80026

720-561-7100, Fax: 720-561-7101

Principal: Mike Medina

<http://bvsvd.org/schools/Angevine/Pages/default.aspx>



Projected Enrollment: 725

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$5,792,781	
		non-SRA	SRA
Utilities:	-	\$ 188,463	\$ -
Regular Education:	34.675	3,176,844	49,711
Special Education:	11.360	801,300	1,000
Vocational Education:	-	-	-
English as a Second Language:	2.800	275,082	1,000
Extra Curricular Education:	-	35,462	-
Talented & Gifted:	1.234	111,440	-
Library Services:	1.000	105,012	5,000
School Administration:	5.978	594,217	15,203
Maintenance:	3.750	207,795	9,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	8,000
Student Support Services:	2.000	207,752	500
TOTALS:	62.797	\$ 5,703,367	\$ 89,414

Ethnicity		2015-2016
American Indian		0% 2
African American		1% 8
Caucasian		49% 380
Asian		3% 25
Hispanic		37% 288
Native Hawaiian		0% 0
Multi		3% 22
Gender		2015-2016
Female		41% 313
Male		53% 412
Special Programs		2015-2016
ELL		23% 180
Free/Reduced Lunch		45% 344
SPED		15% 114
		504 2% 19

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://bvdsd.org/schools/arapahoe/Pages/default.aspx>



Projected Enrollment: 139

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,049,888	
		non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	9.726	906,125	20,256
Special Education:	1.000	101,168	-
Vocational Education:	-	-	-
English as a Second Language:	2.500	245,610	-
Extra Curricular Education:	-	19,626	-
Talented & Gifted:	0.015	599	-
Library Services:	0.875	70,708	-
School Administration:	5.000	567,360	398
Maintenance:	1.000	39,491	2,382
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,252
Student Support Services:	0.700	72,713	200
TOTALS:	20.816	\$ 2,023,400	\$ 26,488

Ethnicity		2015-2016
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		2015-2016
Female		47% 66
Male		53% 73
Special Programs		2015-2016
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://bvsvd.org/schools/aspenecreek/Pages/default.aspx>

Projected Enrollment: 911



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$6,621,483	
		non-SRA	SRA
Utilities:	-	\$ 169,586	\$ -
Regular Education:	43.879	3,995,017	-
Special Education:	17.473	1,194,638	64,118
Vocational Education:	-	-	1,200
English as a Second Language:	-	-	-
Extra Curricular Education:	-	25,221	-
Talented & Gifted:	0.436	16,894	-
Library Services:	1.000	105,304	3,512
School Administration:	6.750	625,480	4,251
Maintenance:	4.000	223,650	108
Health Room:	0.563	23,476	6,819
Curriculum/Staff Development:	-	-	5,658
Student Support Services:	1.500	156,251	300
TOTALS:	75.601	\$ 6,535,517	\$ 85,966

Ethnicity	2015-2016
American Indian	0% 2
African American	1% 12
Caucasian	73% 702
Asian	6% 53
Hispanic	10% 95
Native Hawaiian	0% 2
Multi	5% 45
Gender	2015-2016
Female	46% 443
Male	49% 468
Special Programs	2015-2016
ELL	1% 11
Free/Reduced Lunch	15% 142
SPED	11% 103
504	3% 25

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://p12.bvdsd.org/bcsis/>



Projected Enrollment: 301

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,111,660	
		non-SRA	SRA
Utilities:	-	\$ 43,555	\$ -
Regular Education:	15.720	1,400,317	25,532
Special Education:	2.500	222,214	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	19,649	-
Extra Curricular Education:	-	2,323	-
Talented & Gifted:	0.191	7,622	-
Library Services:	0.200	21,062	-
School Administration:	3.000	265,953	3,537
Maintenance:	1.250	71,613	2,155
Health Room:	0.500	21,644	-
Curriculum/Staff Development:	-	-	4,484
Student Support Services:	-	-	-
TOTALS:	23.561	\$ 2,075,952	\$ 35,708

Ethnicity		2015-2016
American Indian		0% 0
African American		1% 4
Caucasian		81% 245
Asian		1% 3
Hispanic		10% 31
Native Hawaiian		1% 2
Multi		5% 16
Gender		2015-2016
Female		50% 150
Male		50% 151
Special Programs		2015-2016
ELL		4% 11
Free/Reduced Lunch		19% 56
SPED		11% 34
504		2% 5

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://bvsd.org/schools/bearcreek/Pages/default.aspx>



Projected Enrollment: 441

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,782,279	
		non-SRA	SRA
Utilities:	-	\$ 62,813	\$ -
Regular Education:	22.093	1,975,789	14,401
Special Education:	2.200	181,861	156
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,422	-
Talented & Gifted:	0.266	10,615	-
Library Services:	1.000	105,304	115
School Administration:	3.250	287,242	296
Maintenance:	2.000	113,923	975
Health Room:	0.563	22,633	-
Curriculum/Staff Development:	-	-	734
Student Support Services:	-	-	-
TOTALS:	31.372	\$ 2,765,602	\$ 16,677

Ethnicity	2015-2016
American Indian	0% 0
African American	0% 2
Caucasian	78% 343
Asian	7% 30
Hispanic	5% 22
Native Hawaiian	0% 0
Multi	10% 44
Gender	2015-2016
Female	49% 218
Male	51% 223
Special Programs	2015-2016
ELL	2% 9
Free/Reduced Lunch	3% 15
SPED	4% 18
504	1% 5

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://bvdsd.org/schools/birch/Pages/default.aspx>

Projected Enrollment: 364



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,874,613	
		non-SRA	SRA
Utilities:	-	\$ 91,742	\$ -
Regular Education:	21.732	1,881,990	25,084
Special Education:	4.658	284,688	-
Vocational Education:	-	-	-
English as a Second Language:	0.900	88,303	-
Extra Curricular Education:	-	5,034	-
Talented & Gifted:	0.230	9,179	-
Library Services:	0.832	87,230	-
School Administration:	3.050	255,584	-
Maintenance:	2.000	115,833	2,626
Health Room:	0.500	20,461	-
Curriculum/Staff Development:	-	-	6,859
Student Support Services:	-	-	-
TOTALS:	33.902	\$ 2,840,044	\$ 34,569

Ethnicity		2015-2016
American Indian	1%	3
African American	2%	6
Caucasian	63%	228
Asian	6%	23
Hispanic	24%	88
Native Hawaiian	0%	0
Multi	4%	16
Gender		2015-2016
Female	49%	180
Male	51%	184
Special Programs		2015-2016
ELL	14%	50
Free/Reduced Lunch	43%	158
SPED	13%	48
	504	1% 3

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>



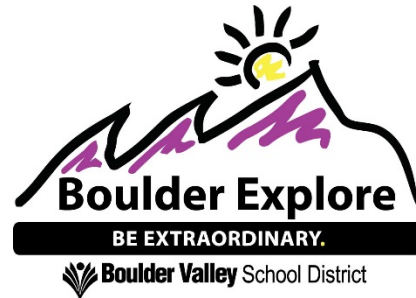
Boulder Explore

6500 Arapahoe Rd., Boulder, CO 80303

720-561-5570, Fax: 720-561-5295

Principal: Diana Gamboa

<http://schools.bvsvd.org/p12/be/Pages/default.aspx>



Projected Enrollment: 27

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$141,073	
		non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	-	141,073	-
Special Education:	-	-	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	-	-	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	-	\$ 141,073	\$ -

Ethnicity		2015-2016
American Indian		
African American		
Caucasian	81%	22
Asian		
Hispanic	11%	3
Native Hawaiian		
Multi	7%	2
Gender		2015-2016
Female	56%	15
Male	44%	12
Special Programs		2015-2016
ELL		
Free/Reduced Lunch	7%	2
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

<http://schools.bvsvd.org/boulderhigh/default.aspx>



Projected Enrollment: 1,979

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$12,543,003 non-SRA	SRA
Utilities:	-	\$ 375,729	\$ -
Regular Education:	85.423	8,031,886	174,170
Special Education:	15.120	1,065,991	2,182
Vocational Education:	0.800	75,768	5,776
English as a Second Language:	2.400	235,207	998
Extra Curricular Education:	-	99,992	-
Talented & Gifted:	0.453	28,717	-
Library Services:	2.000	153,961	-
School Administration:	12.750	1,195,127	10,500
Maintenance:	10.500	534,064	23,500
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	16,000
Student Support Services:	5.400	513,020	415
TOTALS:	134.846	\$ 12,309,462	\$ 233,541

Ethnicity	2015-2016
American Indian	0% 5
African American	1% 21
Caucasian	69% 1389
Asian	3% 63
Hispanic	20% 400
Native Hawaiian	0% 2
Multi	5% 99
Gender	2015-2016
Female	48% 970
Male	50% 1009
Special Programs	2015-2016
ELL	9% 175
Free/Reduced Lunch	23% 469
SPED	9% 173
504	9% 182

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: 109

DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$1,076,283	
	General Fund	Charter
Utilities:	\$ -	\$ -
Regular Education:	-	784,951
Special Education:	98,863	122,748
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	19,861
Business Services:	-	12,864
School Administration:	-	-
Maintenance:	-	-
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	36,256
Enterprise:	-	-
Curriculum/Staff Development:	-	-
Student Support Services:	-	940
TOTALS:	\$ 98,863	\$ 977,420

Ethnicity		2015-2016
American Indian		1% 1
African American		3% 3
Caucasian		63% 69
Asian		4% 4
Hispanic		20% 22
Native Hawaiian		1% 1
Multi		8% 9
Gender		2015-2016
Female		50% 55
Male		50% 54
Special Programs		2015-2016
ELL		1% 1
Free/Reduced Lunch		28% 31
SPED		10% 11
504		7% 8

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

720-561-6500, Fax: 720-561-6501
Principal: Diana Gamboa

<http://bvsd.org/boulderuniversal/Pages/>



Projected Enrollment: 89

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$883,939	
		non-SRA	SRA
Utilities:	-	\$ -	\$ -
Regular Education:	4.430	418,948	-
Special Education:	0.600	60,011	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.018	718	-
Library Services:	-	-	-
School Administration:	1.800	152,544	-
Maintenance:	-	-	-
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	2.579	251,718	-
TOTALS:	9.427	\$ 883,939	\$ -

Ethnicity		2015-2016
American Indian		
African American		
Caucasian	80%	69
Asian	3%	3
Hispanic	12%	10
Native Hawaiian		
Multi	8%	7
Gender		2015-2016
Female	58%	50
Male	45%	39
Special Programs		2015-2016
ELL		
Free/Reduced Lunch	13%	11
SPED	7%	6
504	12%	10

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

720-561-5555, Fax: 720-561-8401

Principal: Chris Meyer

<http://schools.bvsd.org/broomfieldheights/>

Projected Enrollment: 547



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,268,719	
		non-SRA	SRA
Utilities:	-	\$ 119,474	\$ -
Regular Education:	26.075	2,400,707	36,432
Special Education:	8.778	611,900	906
Vocational Education:	-	-	-
English as a Second Language:	1.000	98,476	755
Extra Curricular Education:	-	27,886	-
Talented & Gifted:	0.182	7,263	340
Library Services:	1.000	105,304	3,399
School Administration:	5.000	436,749	1,258
Maintenance:	3.000	171,870	5,288
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	4,514
Student Support Services:	2.500	235,443	755
TOTALS:	47.535	\$ 4,215,072	\$ 53,647

Ethnicity		2015-2016	
American Indian		1%	4
African American		1%	4
Caucasian		68%	373
Asian		3%	19
Hispanic		23%	125
Native Hawaiian		0%	1
Multi		4%	21
Gender		2015-2016	
Female		51%	283
Male		48%	264
Special Programs		2015-2016	
ELL		7%	41
Free/Reduced Lunch		30%	164
SPED		15%	80
		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://bvsd.org/schools/broomfieldhigh/Pages/default.aspx>



Projected Enrollment: 1,548

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$9,965,272	
		non-SRA	SRA
Utilities:	-	\$ 292,466	\$ -
Regular Education:	66.880	6,160,915	132,368
Special Education:	15.993	1,025,872	1,651
Vocational Education:	1.200	112,645	3,935
English as a Second Language:	0.700	68,540	-
Extra Curricular Education:	-	98,058	-
Talented & Gifted:	0.402	26,681	-
Library Services:	1.600	134,302	-
School Administration:	10.696	1,031,463	5,218
Maintenance:	8.600	464,219	9,541
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	4,395
Student Support Services:	4.000	390,673	2,330
TOTALS:	110.071	\$ 9,805,834	\$ 159,438

Ethnicity	2015-2016
American Indian	1% 10
African American	1% 13
Caucasian	72% 1134
Asian	4% 64
Hispanic	17% 271
Native Hawaiian	0% 1
Multi	4% 55
Gender	2015-2016
Female	49% 767
Male	50% 781
Special Programs	2015-2016
ELL	3% 47
Free/Reduced Lunch	16% 258
SPED	7% 111
504	3% 47

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://bvsd.org/schools/Casey/Pages/default.aspx>



Projected Enrollment: 632

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,715,945	
		non-SRA	SRA
Utilities:	-	\$ 55,125	\$ -
Regular Education:	30.610	2,804,947	43,076
Special Education:	6.200	499,579	-
Vocational Education:	-	-	-
English as a Second Language:	3.200	314,956	-
Extra Curricular Education:	-	16,304	-
Talented & Gifted:	0.204	8,141	-
Library Services:	1.000	105,304	1,204
School Administration:	5.000	443,453	500
Maintenance:	3.250	180,088	6,735
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,018
Student Support Services:	2.500	235,002	513
TOTALS:	51.964	\$ 4,662,899	\$ 53,046

Ethnicity	2015-2016
American Indian	0% 3
African American	1% 8
Caucasian	51% 331
Asian	3% 21
Hispanic	38% 249
Native Hawaiian	0% 0
Multi	3% 20
Gender	2015-2016
Female	49% 318
Male	48% 314
Special Programs	2015-2016
ELL	31% 202
Free/Reduced Lunch	42% 275
SPED	11% 73
504	3% 20

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: Rhonda Haniford

<http://bvsvd.org/schools/centaurus/Pages/default.aspx>



Projected Enrollment: 1,079

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$8,462,537	
		non-SRA	SRA
Utilities:	-	\$ 300,612	\$ -
Regular Education:	53.382	4,922,530	104,954
Special Education:	11.974	871,085	3,712
Vocational Education:	0.600	56,826	6,518
English as a Second Language:	2.228	218,624	1,568
Extra Curricular Education:	-	100,070	-
Talented & Gifted:	1.332	118,136	1,255
Library Services:	1.277	118,617	-
School Administration:	9.500	930,205	2,946
Maintenance:	6.750	363,870	9,306
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	8,907
Student Support Services:	3.789	321,698	1,098
TOTALS:	90.832	\$ 8,322,273	\$ 140,264

Ethnicity		2015-2016
American Indian		0% 5
African American		1% 11
Caucasian		58% 644
Asian		3% 28
Hispanic		30% 338
Native Hawaiian		0% 1
Multi		5% 52
Gender		2015-2016
Female		45% 504
Male		52% 575
Special Programs		2015-2016
ELL		12% 134
Free/Reduced Lunch		34% 374
SPED		13% 146
		504 5% 53

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://bvsvd.org/schools/Centennial/Pages/default.aspx>



Projected Enrollment: 630

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,364,509	
		non-SRA	SRA
Utilities:	-	\$ 122,422	\$ -
Regular Education:	29.485	2,724,008	35,195
Special Education:	3.689	319,180	577
Vocational Education:	-	-	-
English as a Second Language:	1.800	177,068	241
Extra Curricular Education:	-	26,843	-
Talented & Gifted:	0.203	8,101	1,565
Library Services:	1.000	105,304	4,828
School Administration:	4.500	420,454	3,585
Maintenance:	3.000	166,235	4,013
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	8,204
Student Support Services:	2.500	235,586	1,100
TOTALS:	46.177	\$ 4,305,201	\$ 59,308

Ethnicity		2015-2016
American Indian		1% 5
African American		0% 2
Caucasian		65% 422
Asian		6% 37
Hispanic		20% 130
Native Hawaiian		0% 1
Multi		5% 33
Gender		2015-2016
Female		47% 307
Male		50% 323
Special Programs		2015-2016
ELL		15% 99
Free/Reduced Lunch		23% 152
SPED		8% 54
	504	3% 18

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://bvsd.org/schools/coalcreek/Pages/default.aspx>



Projected Enrollment: 426

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,692,824	
		non-SRA	SRA
Utilities:	-	\$ 61,126	\$ -
Regular Education:	21.671	1,954,523	12,407
Special Education:	1.412	118,752	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.254	10,137	-
Library Services:	1.000	105,012	-
School Administration:	3.125	286,684	3,422
Maintenance:	2.000	114,581	2,543
Health Room:	0.563	22,195	-
Curriculum/Staff Development:	-	-	1,442
Student Support Services:	-	-	-
TOTALS:	30.025	\$ 2,673,010	\$ 19,814

Ethnicity	2015-2016
American Indian	1% 3
African American	0% 2
Caucasian	79% 349
Asian	3% 14
Hispanic	6% 26
Native Hawaiian	0% 1
Multi	7% 31
Gender	2015-2016
Female	51% 227
Male	45% 199
Special Programs	2015-2016
ELL	1% 4
Free/Reduced Lunch	10% 45
SPED	8% 37
504	1% 6

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://bvsvd.org/schools/columbine/Pages/default.aspx>



Projected Enrollment: 482

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,141,243	
		non-SRA	SRA
Utilities:	-	\$ 67,040	\$ -
Regular Education:	28.383	2,456,454	44,390
Special Education:	3.580	308,275	300
Vocational Education:	-	-	-
English as a Second Language:	6.000	589,920	-
Extra Curricular Education:	-	387	-
Talented & Gifted:	0.802	63,040	500
Library Services:	1.000	105,304	-
School Administration:	3.775	327,360	10,105
Maintenance:	2.500	138,530	5,850
Health Room:	0.563	21,390	-
Curriculum/Staff Development:	-	-	2,398
Student Support Services:	-	-	-
TOTALS:	46.603	\$ 4,077,700	\$ 63,543

Ethnicity		2015-2016
American Indian	1%	3
African American	1%	4
Caucasian	37%	176
Asian	4%	18
Hispanic	56%	272
Native Hawaiian		
Multi	2%	9
Gender		2015-2016
Female	52%	252
Male	48%	230
Special Programs		2015-2016
ELL	54%	261
Free/Reduced Lunch	64%	309
SPED	12%	56
504	2%	9

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://bvvsd.org/schools/communitymontessori/Pages/default.aspx>



Projected Enrollment: 262

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,972,164	
		non-SRA	SRA
Utilities:	-	\$ 48,192	\$ -
Regular Education:	14.190	1,245,058	16,564
Special Education:	1.000	99,738	-
Vocational Education:	-	-	-
English as a Second Language:	0.900	88,533	-
Extra Curricular Education:	-	4,646	-
Talented & Gifted:	0.165	6,585	-
Library Services:	0.500	52,654	-
School Administration:	3.000	262,342	1,335
Maintenance:	1.750	100,257	1,254
Health Room:	0.375	14,784	-
Curriculum/Staff Development:	-	-	3,115
Student Support Services:	0.500	27,107	-
TOTALS:	22.380	\$ 1,949,896	\$ 22,268

Ethnicity		2015-2016
American Indian		0% 0
African American		1% 3
Caucasian		70% 184
Asian		4% 10
Hispanic		16% 43
Native Hawaiian		0% 0
Multi		8% 22
Gender		2015-2016
Female		49% 129
Male		51% 133
Special Programs		2015-2016
ELL		16% 43
Free/Reduced Lunch		17% 45
SPED		6% 16
504		2% 4

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://schools.bvsvd.org/creekside/>



Projected Enrollment: 289

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,660,909	
		non-SRA	SRA
Utilities:	-	\$ 69,877	\$ -
Regular Education:	18.544	1,588,514	28,460
Special Education:	5.592	372,694	-
Vocational Education:	-	-	-
English as a Second Language:	1.700	167,705	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.194	7,742	500
Library Services:	0.450	47,444	1,500
School Administration:	2.884	243,012	1,000
Maintenance:	2.000	115,833	3,500
Health Room:	0.250	10,800	-
Curriculum/Staff Development:	-	-	1,030
Student Support Services:	-	-	1,298
TOTALS:	31.614	\$ 2,623,621	\$ 37,288

Ethnicity		2015-2016
American Indian	1%	4
African American	2%	7
Caucasian	59%	173
Asian	8%	23
Hispanic	23%	66
Native Hawaiian	1%	2
Multi	5%	14
Gender		2015-2016
Female	48%	141
Male	51%	148
Special Programs		2015-2016
ELL	25%	73
Free/Reduced Lunch	37%	109
SPED	12%	35
	504	2% 5

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://bvsd.org/schools/crestview/Pages/default.aspx>

Projected Enrollment: 580



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,891,404	
		non-SRA	SRA
Utilities:	-	\$ 106,186	\$ -
Regular Education:	30.060	2,691,815	11,377
Special Education:	2.275	159,153	-
Vocational Education:	-	-	-
English as a Second Language:	2.500	245,378	-
Extra Curricular Education:	-	6,192	-
Talented & Gifted:	0.346	13,807	-
Library Services:	1.000	105,304	-
School Administration:	4.000	364,841	-
Maintenance:	2.750	157,548	2,432
Health Room:	0.625	26,568	-
Curriculum/Staff Development:	-	-	803
Student Support Services:	-	-	-
TOTALS:	43.556	\$ 3,876,792	\$ 14,612

Ethnicity		2015-2016	
American Indian	0%	3	
African American	1%	8	
Caucasian	62%	377	
Asian	4%	23	
Hispanic	21%	130	
Native Hawaiian	0%	3	
Multi	1%	8	
Gender		2015-2016	
Female	44%	268	
Male	51%	312	
Special Programs		2015-2016	
ELL	17%	105	
Free/Reduced Lunch	26%	159	
SPED	9%	53	
		504	1% 4

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://bvdsd.org/schools/douglass/Pages/home.aspx>



Projected Enrollment: 461

	Staff	Total Budget \$2,934,947	
		non-SRA	SRA
Utilities:	-	\$ 81,265	\$ -
Regular Education:	23.482	2,099,145	16,541
Special Education:	2.359	201,485	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,422	-
Talented & Gifted:	0.279	11,134	-
Library Services:	1.000	105,304	-
School Administration:	3.250	279,705	-
Maintenance:	2.000	110,823	-
Health Room:	0.563	24,123	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	32.933	\$ 2,918,406	\$ 16,541

DEMOGRAPHIC CHARACTERISTICS

Ethnicity		2015-2016
American Indian	0%	1
African American	1%	5
Caucasian	74%	367
Asian	3%	15
Hispanic	6%	29
Native Hawaiian	0%	0
Multi	9%	44
Gender		2015-2016
Female	45%	222
Male	48%	239
Special Programs		2015-2016
ELL	1%	5
Free/Reduced Lunch	7%	34
SPED	7%	36
	504	1% 5

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://bvsd.org/schools/eisenhower/Pages/default.aspx>



Projected Enrollment: 398

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,038,748	
		non-SRA	SRA
Utilities:	-	\$ 99,800	\$ -
Regular Education:	20.595	1,842,623	15,239
Special Education:	6.060	385,825	-
Vocational Education:	-	-	-
English as a Second Language:	1.400	137,310	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.242	9,659	-
Library Services:	1.000	105,304	-
School Administration:	3.000	273,469	680
Maintenance:	2.500	142,287	1,000
Health Room:	0.563	24,372	-
Curriculum/Staff Development:	-	-	1,080
Student Support Services:	-	-	100
TOTALS:	35.360	\$ 3,020,649	\$ 18,099

Ethnicity	2015-2016
American Indian	0% 0
African American	2% 8
Caucasian	72% 290
Asian	5% 20
Hispanic	11% 44
Native Hawaiian	0% 1
Multi	9% 35
Gender	2015-2016
Female	50% 202
Male	48% 196
Special Programs	2015-2016
ELL	15% 61
Free/Reduced Lunch	16% 65
SPED	10% 40
504	0% 2

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://schools.bvds.org/eldorado/index.htm>



Projected Enrollment: 957

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$6,361,829	
		non-SRA	SRA
Utilities:	-	\$ 173,292	\$ -
Regular Education:	46.640	4,242,449	35,810
Special Education:	5.189	454,138	-
Vocational Education:	-	-	-
English as a Second Language:	1.900	186,546	-
Extra Curricular Education:	-	29,148	-
Talented & Gifted:	0.466	18,598	-
Library Services:	1.000	105,304	1,000
School Administration:	7.250	682,547	1,500
Maintenance:	4.250	235,501	7,000
Health Room:	0.563	22,633	-
Curriculum/Staff Development:	-	-	10,050
Student Support Services:	1.500	155,813	500
TOTALS:	68.758	\$ 6,305,969	\$ 55,860

Ethnicity	2015-2016
American Indian	0% 3
African American	1% 10
Caucasian	73% 704
Asian	12% 116
Hispanic	7% 67
Native Hawaiian	
Multi	6% 57
Gender	2015-2016
Female	46% 446
Male	53% 511
Special Programs	2015-2016
ELL	6% 56
Free/Reduced Lunch	6% 60
SPED	7% 70
504	3% 29

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://bvdsd.org/schools/emerald/Pages/default.aspx>



Projected Enrollment: 333

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,093,373	
		non-SRA	SRA
Utilities:	-	\$ 72,701	\$ -
Regular Education:	22.856	1,977,213	41,994
Special Education:	3.634	291,502	-
Vocational Education:	-	-	-
English as a Second Language:	1.800	177,068	-
Extra Curricular Education:	-	5,034	-
Talented & Gifted:	0.235	9,378	602
Library Services:	0.612	63,740	-
School Administration:	3.125	259,208	251
Maintenance:	2.500	143,226	7,020
Health Room:	0.500	21,070	-
Curriculum/Staff Development:	-	-	3,570
Student Support Services:	0.366	19,796	-
TOTALS:	35.628	\$ 3,039,936	\$ 53,437

Ethnicity		2015-2016
American Indian		0% 0
African American		3% 9
Caucasian		41% 141
Asian		6% 21
Hispanic		42% 146
Native Hawaiian		0% 1
Multi		4% 15
Gender		2015-2016
Female		47% 162
Male		50% 171
Special Programs		2015-2016
ELL		24% 83
Free/Reduced Lunch		57% 197
SPED		15% 52
	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://bvsd.org/schools/Fairviewhs/Pages/default.aspx>

Projected Enrollment: 2,183



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$13,040,431 non-SRA	SRA
Utilities:	-	\$ 429,440	\$ -
Regular Education:	91.710	8,494,253	145,814
Special Education:	17.757	1,158,506	3,446
Vocational Education:	0.200	18,942	-
English as a Second Language:	1.300	128,068	-
Extra Curricular Education:	-	137,665	-
Talented & Gifted:	0.482	29,874	5,265
Library Services:	2.000	153,669	-
School Administration:	13.000	1,222,639	10,084
Maintenance:	10.000	522,280	12,495
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,854
Student Support Services:	5.900	563,674	2,463
TOTALS:	142.349	\$ 12,859,010	\$ 181,421

Ethnicity	2015-2016
American Indian	0% 0
African American	1% 4
Caucasian	81% 245
Asian	1% 3
Hispanic	10% 31
Native Hawaiian	1% 2
Multi	5% 16
Gender	2015-2016
Female	50% 150
Male	50% 151
Special Programs	2015-2016
ELL	4% 11
Free/Reduced Lunch	19% 56
SPED	11% 34
504	2% 5

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://bvsd.org/schools/fireside/Pages/default.aspx>

Projected Enrollment: 426



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,125,842	
		non-SRA	SRA
Utilities:	-	\$ 126,714	\$ -
Regular Education:	21.795	1,968,960	33,136
Special Education:	4.066	303,658	-
Vocational Education:	-	-	-
English as a Second Language:	1.200	117,894	-
Extra Curricular Education:	-	2,324	-
Talented & Gifted:	0.252	10,057	-
Library Services:	1.000	105,304	700
School Administration:	3.125	284,869	1,000
Maintenance:	2.500	142,287	3,300
Health Room:	0.500	20,339	-
Curriculum/Staff Development:	-	-	5,300
Student Support Services:	-	-	-
TOTALS:	34.438	\$ 3,082,406	\$ 43,436

Ethnicity		2015-2016
American Indian		0% 1
African American		0% 1
Caucasian		71% 308
Asian		7% 30
Hispanic		15% 67
Native Hawaiian		0% 0
Multi		4% 19
Gender		2015-2016
Female		48% 209
Male		50% 217
Special Programs		2015-2016
ELL		13% 58
Free/Reduced Lunch		16% 69
SPED		3% 14
	504	0% 2

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://bvsd.org/Schools/Flatirons/Pages/default.aspx>



Projected Enrollment: 274

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,016,681	
		non-SRA	SRA
Utilities:	-	\$ 59,386	\$ -
Regular Education:	15.118	1,338,079	11,105
Special Education:	1.700	159,121	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.163	6,504	-
Library Services:	0.500	52,654	-
School Administration:	3.000	267,264	385
Maintenance:	1.750	100,915	842
Health Room:	0.500	19,711	-
Curriculum/Staff Development:	-	-	715
Student Support Services:	-	-	-
TOTALS:	22.731	\$ 2,003,634	\$ 13,047

Ethnicity	2015-2016
American Indian	0% 0
African American	1% 3
Caucasian	84% 230
Asian	2% 6
Hispanic	6% 16
Native Hawaiian	0% 0
Multi	7% 19
Gender	2015-2016
Female	49% 135
Male	51% 139
Special Programs	2015-2016
ELL	3% 7
Free/Reduced Lunch	8% 21
SPED	9% 26
504	1% 2

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://bvsvd.org/schools/foothill/Pages/default.aspx>



Projected Enrollment: 547

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,680,670	
		non-SRA	SRA
Utilities:	-	\$ 100,830	\$ -
Regular Education:	27.384	2,473,106	24,342
Special Education:	5.503	358,186	-
Vocational Education:	-	-	-
English as a Second Language:	0.900	88,533	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.310	12,370	-
Library Services:	1.000	105,304	-
School Administration:	3.750	322,683	1,000
Maintenance:	3.000	171,870	4,000
Health Room:	0.438	17,266	-
Curriculum/Staff Development:	-	-	830
Student Support Services:	-	-	350
TOTALS:	42.285	\$ 3,650,148	\$ 30,522

Ethnicity		2015-2016
American Indian		0% 1
African American		1% 4
Caucasian		80% 441
Asian		1% 5
Hispanic		10% 54
Native Hawaiian		0% 0
Multi		8% 42
Gender		2015-2016
Female		51% 283
Male		48% 264
Special Programs		2015-2016
ELL		6% 36
Free/Reduced Lunch		12% 67
SPED		9% 49
	504	1% 4

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://bvsd.org/schools/goldhill/Pages/default.aspx>



Projected Enrollment: 26

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$309,111	
		non-SRA	SRA
Utilities:	-	\$ 13,625	\$ -
Regular Education:	2.277	209,910	2,848
Special Education:	0.400	29,099	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	3,098	-
Talented & Gifted:	0.016	638	-
Library Services:	-	-	54
School Administration:	0.350	29,653	-
Maintenance:	0.250	13,390	1,072
Health Room:	0.150	5,698	-
Curriculum/Staff Development:	-	-	26
Student Support Services:	-	-	-
TOTALS:	3.443	\$ 305,111	\$ 4,000

Ethnicity		2015-2016
American Indian		0% 0
African American		0% 0
Caucasian		96% 25
Asian		0% 0
Hispanic		0% 0
Native Hawaiian		0% 0
Multi		4% 1
Gender		2015-2016
Female		46% 12
Male		54% 14
Special Programs		2015-2016
ELL		0% 0
Free/Reduced Lunch		12% 3
SPED		15% 4
	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://schools.bvsd.org/p12/halcyon/Pages/default.aspx>



Projected Enrollment: 18

DEMOGRAPHIC CHARACTERISTICS			
	Staff	Total Budget \$443,236	
		non-SRA	SRA
Utilities:	-	\$ 19,037	\$ -
Regular Education:	1.000	94,708	-
Special Education:	3.037	303,822	1,329
Vocational Education:	-	-	2,292
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	21,673	-
Health Room:	-	-	309
Curriculum/Staff Development:	-	-	66
Student Support Services:	-	-	-
TOTALS:	4.412	\$ 439,240	\$ 3,996

Ethnicity		2015-2016
American Indian		
African American		
Caucasian	78%	14
Asian		
Hispanic	22%	4
Native Hawaiian		
Multi		
Gender		2015-2016
Female	11%	2
Male	89%	16
Special Programs		2015-2016
ELL	6%	1
Free/Reduced Lunch	50%	9
SPED	100%	18
	504	6% 1

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

720-561-5586, Fax: 720-561-6965

Principal: Brent Caldwell

<http://bvsd.org/schools/heatherwood/Pages/default.aspx>



Projected Enrollment: 370

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,737,762	
		non-SRA	SRA
Utilities:	-	\$ 104,067	\$ -
Regular Education:	18.341	1,646,201	26,896
Special Education:	6.010	400,659	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,323	-
Talented & Gifted:	0.219	8,486	-
Library Services:	1.000	105,304	-
School Administration:	3.000	276,481	414
Maintenance:	2.500	138,530	3,314
Health Room:	0.500	21,644	-
Curriculum/Staff Development:	-	-	3,443
Student Support Services:	-	-	-
TOTALS:	31.570	\$ 2,703,695	\$ 34,067

Ethnicity	2015-2016
American Indian	0% 0
African American	1% 3
Caucasian	81% 304
Asian	3% 11
Hispanic	6% 22
Native Hawaiian	1% 2
Multi	7% 28
Gender	2015-2016
Female	45% 167
Male	54% 203
Special Programs	2015-2016
ELL	2% 6
Free/Reduced Lunch	14% 54
SPED	12% 46
504	2% 9

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://schools.bvds.org/p12/hp/Pages/default.aspx>



Projected Enrollment: 297

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$1,931,512	
		non-SRA	SRA
Utilities:	-	\$ 42,828	\$ -
Regular Education:	15.170	1,354,375	22,621
Special Education:	1.058	66,262	-
Vocational Education:	-	-	-
English as a Second Language:	0.600	59,178	-
Extra Curricular Education:	-	3,098	-
Talented & Gifted:	0.184	7,342	-
Library Services:	0.350	36,914	178
School Administration:	2.875	248,033	3,480
Maintenance:	1.250	71,613	1,744
Health Room:	0.300	12,986	-
Curriculum/Staff Development:	-	-	860
Student Support Services:	-	-	-
TOTALS:	21.787	\$ 1,902,629	\$ 28,883

Ethnicity		2015-2016
American Indian		0% 0
African American		0% 0
Caucasian		73% 217
Asian		16% 46
Hispanic		6% 18
Native Hawaiian		0% 0
Multi		5% 16
Gender		2015-2016
Female		46% 135
Male		55% 162
Special Programs		2015-2016
ELL		13% 37
Free/Reduced Lunch		8% 24
SPED		3% 10
	504	3% 10

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

303-447-5580, Fax: 303-447-5580

Lead Teacher: John McCluskey

<http://bvds.org/schools/horizonsk8/Pages/default.aspx>



Projected Enrollment: 348

DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$3,535,046	
	General Fund	Charter
Utilities:	\$ 36,356	\$ -
Regular Education:	-	2,911,408
Special Education:	-	149,046
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	-
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	-
General Administration Support:	-	59,888
Business Services:	-	39,186
School Administration:	-	-
Maintenance:	-	183,364
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	145,431
Enterprise:	-	7,559
Curriculum/Staff Development:	-	-
Student Support Services:	-	2,808
TOTALS:	\$ 36,356	\$ 3,498,690

Ethnicity	2015-2016
American Indian	1% 2
African American	1% 2
Caucasian	83% 290
Asian	4% 15
Hispanic	6% 21
Native Hawaiian	0% 1
Multi	5% 17
Gender	2015-2016
Female	50% 175
Male	50% 173
Special Programs	2015-2016
ELL	1% 3
Free/Reduced Lunch	7% 25
SPED	10% 34
504	3% 11

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://schools.bvsvd.org/p12/jamestown/Pages/home.aspx>

Projected Enrollment: 18



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$299,001	
		non-SRA	SRA
Utilities:	-	\$ 16,540	\$ -
Regular Education:	2.277	209,910	4,000
Special Education:	0.200	14,549	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	3,098	-
Talented & Gifted:	0.010	399	-
Library Services:	-	-	-
School Administration:	0.350	29,831	-
Maintenance:	0.250	14,354	-
Health Room:	0.150	6,320	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	3.237	\$ 295,001	\$ 4,000

Ethnicity	2015-2016
American Indian	
African American	
Caucasian	100% 18
Asian	
Hispanic	
Native Hawaiian	
Multi	
Gender	2015-2016
Female	44% 8
Male	56% 10
Special Programs	2015-2016
ELL	
Free/Reduced Lunch	6% 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

720-935-1337

Principal: TJ Cole

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

Projected Enrollment: 80



DEMOGRAPHIC CHARACTERISTICS

		Total Budget \$916,390	
		General Fund	Charter
Utilities:	\$ -	\$ -	-
Regular Education:	-	-	392,062
Special Education:	98,863	-	90,505
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	8,300
Talented & Gifted:	-	-	-
Library Services:	-	-	-
Instructional Staff Support:	-	-	-
General Administration Support:	-	-	16,996
Business Services:	-	-	45,128
School Administration:	-	-	105,600
Maintenance:	-	-	131,500
Food Service:	-	-	-
Community Services:	-	-	-
Site Acquisition Services:	-	-	-
Central Support Services:	-	-	27,017
Enterprise:	-	-	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	419
TOTALS:	\$ 98,863	\$	817,527

Ethnicity		2015-2016
American Indian	1%	1
African American	7%	5
Caucasian	39%	29
Asian		
Hispanic	53%	40
Native Hawaiian		
Multi	3%	2
Gender		2015-2016
Female	35%	26
Male	68%	51
Special Programs		2015-2016
ELL	19%	14
Free/Reduced Lunch	99%	74
SPED	21%	16
		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: 720-465-1071

Principal: Mike Lowe

<http://bvdsd.org/schools/Kohl/Pages/default.aspx>



Projected Enrollment: 460

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,267,233	
		non-SRA	SRA
Utilities:	-	\$ 69,825	\$ -
Regular Education:	23.846	2,133,275	22,810
Special Education:	6.511	477,918	1,400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,711	-
Talented & Gifted:	0.290	11,574	-
Library Services:	1.000	105,304	-
School Administration:	3.375	280,043	500
Maintenance:	2.500	142,287	4,800
Health Room:	0.375	14,784	-
Curriculum/Staff Development:	-	-	2
Student Support Services:	-	-	-
TOTALS:	37.897	\$ 3,237,721	\$ 29,512

Ethnicity		2015-2016
American Indian		0% 2
African American		1% 7
Caucasian		73% 350
Asian		5% 23
Hispanic		13% 60
Native Hawaiian		0% 1
Multi		4% 17
Gender		2015-2016
Female		50% 238
Male		47% 222
Special Programs		2015-2016
ELL		2% 9
Free/Reduced Lunch		22% 106
SPED		10% 49
	504	0% 0

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://bvdsd.org/schools/Lafayette/Pages/default.aspx>



Projected Enrollment: 574

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,999,280	
		non-SRA	SRA
Utilities:	-	\$ 66,158	\$ -
Regular Education:	29.485	2,651,429	31,199
Special Education:	5.486	376,806	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	98,657	-
Extra Curricular Education:	-	3,484	-
Talented & Gifted:	1.334	125,701	-
Library Services:	1.000	105,304	1,000
School Administration:	4.125	352,875	-
Maintenance:	2.500	141,347	4,000
Health Room:	0.625	25,123	-
Curriculum/Staff Development:	-	-	2,703
Student Support Services:	0.250	13,494	-
TOTALS:	45.805	\$ 3,960,378	\$ 38,902

Ethnicity		2015-2016
American Indian	1%	3
African American	1%	4
Caucasian	72%	420
Asian	5%	31
Hispanic	14%	82
Native Hawaiian	0%	1
Multi	6%	33
Gender		2015-2016
Female	46%	271
Male	52%	303
Special Programs		2015-2016
ELL	9%	51
Free/Reduced Lunch	21%	126
SPED	10%	57
	504	2% 9

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://schools.bvsvd.org/les/index.html>



Projected Enrollment: 582

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,895,680	
		non-SRA	SRA
Utilities:	-	\$ 74,687	\$ -
Regular Education:	29.560	2,647,196	29,363
Special Education:	6.225	420,042	-
Vocational Education:	-	-	-
English as a Second Language:	0.800	78,595	-
Extra Curricular Education:	-	3,483	-
Talented & Gifted:	0.326	13,009	-
Library Services:	1.000	105,304	-
School Administration:	4.000	352,683	3,024
Maintenance:	2.500	142,287	2,780
Health Room:	0.500	20,099	-
Curriculum/Staff Development:	-	-	3,128
Student Support Services:	-	-	-
TOTALS:	44.911	\$ 3,857,385	\$ 38,295

Ethnicity		2015-2016
American Indian		0% 0
African American		1% 5
Caucasian		78% 470
Asian		2% 12
Hispanic		12% 72
Native Hawaiian		0% 1
Multi		4% 22

Gender		2015-2016
Female		49% 293
Male		48% 289

Special Programs		2015-2016
ELL		6% 36
Free/Reduced Lunch		15% 88
SPED		9% 56
504		2% 15

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://bvsvd.org/schools/louisvillemiddle/Pages/default.aspx>



Projected Enrollment: 621

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,371,195	
		non-SRA	SRA
Utilities:	-	\$ 160,910	\$ -
Regular Education:	27.860	2,613,785	46,474
Special Education:	7.152	515,605	550
Vocational Education:	-	-	-
English as a Second Language:	0.670	65,745	720
Extra Curricular Education:	-	30,190	-
Talented & Gifted:	0.210	8,381	300
Library Services:	1.000	105,304	7,000
School Administration:	5.000	421,091	-
Maintenance:	3.250	180,088	3,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,300
Student Support Services:	2.000	207,752	1,000
TOTALS:	47.142	\$ 4,308,851	\$ 62,344

Ethnicity		2015-2016
American Indian		0% 1
African American		1% 4
Caucasian		77% 487
Asian		2% 13
Hispanic		13% 82
Native Hawaiian		0% 0
Multi		5% 34
Gender		2015-2016
Female		49% 309
Male		49% 312
Special Programs		2015-2016
ELL		5% 32
Free/Reduced Lunch		14% 92
SPED		10% 64
504		5% 31

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://schools.bvsd.org/p12/manhattan/Pages/default.aspx>



Projected Enrollment: 493

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,248,268	
		non-SRA	SRA
Utilities:	-	\$ 154,396	\$ -
Regular Education:	24.982	2,305,329	44,595
Special Education:	7.707	587,419	710
Vocational Education:	-	-	-
English as a Second Language:	1.700	167,359	600
Extra Curricular Education:	-	23,478	-
Talented & Gifted:	0.170	6,783	500
Library Services:	1.000	105,304	6,410
School Administration:	5.000	429,136	1,680
Maintenance:	3.000	171,870	3,886
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,770
Student Support Services:	2.500	235,443	600
TOTALS:	46.059	\$ 4,186,517	\$ 61,751

Ethnicity	2015-2016
American Indian	1% 5
African American	1% 5
Caucasian	63% 315
Asian	5% 24
Hispanic	23% 116
Native Hawaiian	0% 0
Multi	6% 28
Gender	2015-2016
Female	50% 251
Male	48% 242
Special Programs	2015-2016
ELL	17% 87
Free/Reduced Lunch	29% 144
SPED	18% 89
504	4% 21

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://bvdsd.org/schools/mesa/Pages/default.aspx>



Projected Enrollment: 320

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,144,446	
		non-SRA	SRA
Utilities:	-	\$ 72,142	\$ -
Regular Education:	16.540	1,475,619	15,148
Special Education:	1.537	125,591	469
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,646	-
Talented & Gifted:	0.200	7,981	-
Library Services:	0.500	52,654	-
School Administration:	3.000	267,944	635
Maintenance:	1.750	96,971	1,465
Health Room:	0.500	21,644	-
Curriculum/Staff Development:	-	-	1,454
Student Support Services:	-	-	83
TOTALS:	24.027	\$ 2,125,192	\$ 19,254

Ethnicity	2015-2016
American Indian	0% 1
African American	0% 1
Caucasian	84% 271
Asian	3% 11
Hispanic	6% 18
Native Hawaiian	0% 0
Multi	6% 18
Gender	2015-2016
Female	54% 175
Male	45% 145
Special Programs	2015-2016
ELL	1% 3
Free/Reduced Lunch	8% 27
SPED	8% 25
504	3% 10

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://bvsd.org/schools/monarchhigh/Pages/default.aspx>

Projected Enrollment: 1,749



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$10,362,098	
		non-SRA	SRA
Utilities:	-	\$ 291,419	\$ -
Regular Education:	69.927	6,532,773	129,886
Special Education:	13.811	1,036,555	1,361
Vocational Education:	0.800	75,768	7,865
English as a Second Language:	0.650	64,030	450
Extra Curricular Education:	-	114,354	-
Talented & Gifted:	0.415	27,199	349
Library Services:	1.800	144,097	1,996
School Administration:	10.756	1,034,455	20,906
Maintenance:	9.000	477,388	8,629
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	7,278
Student Support Services:	3.700	384,341	999
TOTALS:	110.859	\$ 10,182,379	\$ 179,719

Ethnicity	2015-2016
American Indian	0% 2
African American	1% 9
Caucasian	78% 1391
Asian	5% 88
Hispanic	9% 165
Native Hawaiian	0% 4
Multi	5% 90
Gender	2015-2016
Female	45% 811
Male	53% 938
Special Programs	2015-2016
ELL	3% 48
Free/Reduced Lunch	8% 141
SPED	8% 135
504	6% 111

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: Melisa Potes

<http://bvsd.org/schools/monarchk8/Pages/default.aspx>



Projected Enrollment: 848

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$6,060,757	
		non-SRA	SRA
Utilities:	-	\$ 216,411	\$ -
Regular Education:	41.651	3,771,174	46,901
Special Education:	10.432	783,344	500
Vocational Education:	-	-	-
English as a Second Language:	1.000	111,648	-
Extra Curricular Education:	-	31,400	-
Talented & Gifted:	0.387	15,444	300
Library Services:	1.000	105,012	1,500
School Administration:	6.458	587,621	3,500
Maintenance:	3.500	200,516	400
Health Room:	0.563	24,123	-
Curriculum/Staff Development:	-	-	4,800
Student Support Services:	1.500	155,813	350
TOTALS:	66.491	\$ 6,002,506	\$ 58,251

Ethnicity	2015-2016
American Indian	0% 1
African American	2% 20
Caucasian	67% 593
Asian	12% 103
Hispanic	9% 79
Native Hawaiian	0% 1
Multi	6% 50
Gender	2015-2016
Female	47% 412
Male	49% 435
Special Programs	2015-2016
ELL	6% 50
Free/Reduced Lunch	13% 117
SPED	9% 84
	504 3% 30

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://bvsd.org/schools/nederlandElem/Pages/default.aspx>



Projected Enrollment: 257

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,186,175	
		non-SRA	SRA
Utilities:	-	\$ 88,257	\$ -
Regular Education:	14.502	1,277,758	16,229
Special Education:	4.083	285,225	3,650
Vocational Education:	-	-	-
English as a Second Language:	0.200	19,879	-
Extra Curricular Education:	-	3,097	-
Talented & Gifted:	0.222	8,861	300
Library Services:	0.500	52,654	-
School Administration:	3.000	257,375	-
Maintenance:	2.500	144,791	3,700
Health Room:	0.500	20,099	-
Curriculum/Staff Development:	-	-	4,300
Student Support Services:	-	-	-
TOTALS:	25.507	\$ 2,157,996	\$ 28,179

Ethnicity		2015-2016
American Indian		0% 1
African American		0% 0
Caucasian		90% 230
Asian		1% 3
Hispanic		4% 11
Native Hawaiian		0% 0
Multi		5% 12
Gender		2015-2016
Female		47% 121
Male		53% 136
Special Programs		2015-2016
ELL		2% 6
Free/Reduced Lunch		27% 68
SPED		20% 50
504		0% 1

Nederland Elementary is dedicated to providing a variety of learning and enrichment opportunities. Our location is adjacent to National Forest land, allowing us unequalled 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 Eldora Rd., Nederland, CO 80466
(303) 258-3212, Fax (303) 258-8699
Principal: Adam Fels

<http://bvsvd.org/schools/nmshs/Pages/default.aspx>



Projected Enrollment: 273

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,592,669	
		non-SRA	SRA
Utilities:	-	\$ 141,404	\$ -
Regular Education:	18.650	1,719,998	30,503
Special Education:	7.690	539,636	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	19,649	-
Extra Curricular Education:	-	76,954	-
Talented & Gifted:	0.194	18,329	-
Library Services:	1.375	123,358	-
School Administration:	5.907	595,056	4,465
Maintenance:	4.000	205,726	6,300
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	7,265
Student Support Services:	1.000	103,876	150
TOTALS:	39.016	\$ 3,543,986	\$ 48,683

Ethnicity	2015-2016
American Indian	
African American	0% 1
Caucasian	84% 233
Asian	2% 6
Hispanic	6% 16
Native Hawaiian	
Multi	6% 17
Gender	2015-2016
Female	53% 148
Male	45% 125
Special Programs	2015-2016
ELL	1% 4
Free/Reduced Lunch	31% 87
SPED	14% 38
504	3% 9

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://bvsd.org/schools/nvhs/Pages/NVHS.aspx>



Projected Enrollment: 296

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,559,032	
		non-SRA	SRA
Utilities:	-	\$ 110,069	\$ -
Regular Education:	13.586	1,248,695	41,714
Special Education:	2.000	199,475	301
Vocational Education:	-	-	-
English as a Second Language:	0.300	29,358	100
Extra Curricular Education:	-	63,517	-
Talented & Gifted:	0.232	19,897	-
Library Services:	2.035	155,693	-
School Administration:	4.550	462,833	1,897
Maintenance:	2.750	148,649	2,601
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	644
Student Support Services:	0.701	73,022	567
TOTALS:	26.154	\$ 2,511,208	\$ 47,824

Ethnicity		2015-2016
American Indian		1% 2
African American		1% 3
Caucasian		73% 215
Asian		2% 5
Hispanic		19% 56
Native Hawaiian		1% 2
Multi		4% 13
Gender		2015-2016
Female		56% 166
Male		44% 130
Special Programs		2015-2016
ELL		7% 21
Free/Reduced Lunch		24% 71
SPED		15% 43
		504 13% 37

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: 1,446



DEMOGRAPHIC CHARACTERISTICS

		Total Budget \$16,108,001	
		General Fund	Charter
Utilities:	\$	-	\$ -
Regular Education:		-	14,354,646
Special Education:		-	647,447
Vocational Education:		-	-
English as a Second Language:		-	330,387
Extra Curricular Education:		-	-
Talented & Gifted:		-	14,570
Library Services:		-	-
Instructional Staff Support:		-	-
General Administration Support:		-	216,766
Business Services:		-	111,300
School Administration:		-	-
Maintenance:		-	-
Food Service:		-	-
Community Services:		-	-
Site Acquisition Services:		-	-
Central Support Services:		-	427,756
Health Room:		-	-
Curriculum/Staff Development:		-	-
Student Support Services:		-	5,129
	\$	-	\$ 16,108,001

Ethnicity		2015-2016
American Indian		0% 2
African American		1% 8
Caucasian		73% 1052
Asian		12% 178
Hispanic		9% 130
Native Hawaiian		0% 5
Multi		5% 71
Gender		2015-2016
Female		49% 705
Male		51% 741
Special Programs		2015-2016
ELL		2% 31
Free/Reduced Lunch		7% 98
SPED		4% 58
504		5% 74

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://bvsd.org/schools/Pioneer/Pages/default.aspx>



Projected Enrollment: 457

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,894,536	
		non-SRA	SRA
Utilities:	-	\$ 85,358	\$ -
Regular Education:	27.955	2,436,110	50,105
Special Education:	3.259	265,016	-
Vocational Education:	-	-	-
English as a Second Language:	4.600	452,528	-
Extra Curricular Education:	-	5,807	-
Talented & Gifted:	0.298	11,893	-
Library Services:	1.000	105,304	-
School Administration:	3.125	276,530	4,900
Maintenance:	3.000	171,870	4,884
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	4,091
Student Support Services:	0.366	19,796	344
TOTALS:	43.603	\$ 3,830,212	\$ 64,324

Ethnicity	2015-2016
American Indian	0% 2
African American	0% 2
Caucasian	33% 150
Asian	1% 3
Hispanic	63% 289
Native Hawaiian	0% 0
Multi	2% 11
Gender	2015-2016
Female	49% 224
Male	51% 233
Special Programs	2015-2016
ELL	47% 214
Free/Reduced Lunch	49% 223
SPED	16% 73
504	0% 2

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://bvdsd.org/schools/Platt/Pages/default.aspx>



Projected Enrollment: 602

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$4,099,230	
		non-SRA	SRA
Utilities:	-	\$ 182,041	\$ -
Regular Education:	27.180	2,477,670	37,893
Special Education:	6.064	385,429	400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	34,989	-
Talented & Gifted:	0.197	7,861	300
Library Services:	1.000	105,304	300
School Administration:	5.000	435,004	-
Maintenance:	3.750	217,187	5,800
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	900
Student Support Services:	2.000	207,752	400
TOTALS:	45.191	\$ 4,053,237	\$ 45,993

Ethnicity		2015-2016
American Indian	0%	1
African American	1%	4
Caucasian	77%	485
Asian	3%	18
Hispanic	9%	54
Native Hawaiian	0%	3
Multi	6%	37
Gender		2015-2016
Female	45%	281
Male	51%	321
Special Programs		2015-2016
ELL	2%	14
Free/Reduced Lunch	11%	68
SPED	9%	57
504	6%	38

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://bvdsd.org/schools/ryan/Pages/default.aspx>

Projected Enrollment: 396



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,949,937	
		non-SRA	SRA
Utilities:	-	\$ 48,764	\$ -
Regular Education:	21.137	1,900,852	28,486
Special Education:	4.575	280,839	-
Vocational Education:	-	-	-
English as a Second Language:	0.650	64,030	75
Extra Curricular Education:	-	774	-
Talented & Gifted:	1.230	109,987	-
Library Services:	1.000	105,304	-
School Administration:	2.925	257,869	1,700
Maintenance:	2.000	114,581	3,500
Health Room:	0.400	13,380	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	0.366	19,796	-
TOTALS:	34.283	\$ 2,916,176	\$ 33,761

Ethnicity		2015-2016
American Indian	0%	0
African American	2%	7
Caucasian	66%	271
Asian	4%	18
Hispanic	20%	81
Native Hawaiian	0%	0
Multi	5%	19
Gender		2015-2016
Female	44%	181
Male	52%	215
Special Programs		2015-2016
ELL	7%	27
Free/Reduced Lunch	36%	146
SPED	13%	54
	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://bvsd.org/schools/Sanchez/Pages/default.aspx>



Projected Enrollment: 321

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,333,177	
		non-SRA	SRA
Utilities:	-	\$ 70,893	\$ -
Regular Education:	22.704	1,953,250	43,740
Special Education:	6.450	465,875	-
Vocational Education:	-	-	-
English as a Second Language:	2.800	275,543	-
Extra Curricular Education:	-	398	-
Talented & Gifted:	0.206	7,982	-
Library Services:	0.250	26,731	-
School Administration:	3.425	328,897	2,540
Maintenance:	2.000	115,833	3,250
Health Room:	0.380	16,449	-
Curriculum/Staff Development:	-	-	2,000
Student Support Services:	0.366	19,796	-
TOTALS:	38.581	\$ 3,281,647	\$ 51,530

Ethnicity		2015-2016
American Indian	1%	2
African American	1%	5
Caucasian	25%	89
Asian	2%	9
Hispanic	57%	206
Native Hawaiian	0%	0
Multi	3%	10
Gender		2015-2016
Female	42%	153
Male	46%	168
Special Programs		2015-2016
ELL	35%	128
Free/Reduced Lunch	73%	266
SPED	18%	64
504	0%	0

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: 303-499-9251

Principal: Chavonne Gloster

<http://schools.bvsvd.org/p12/southernhills/Pages/home.aspx>

Projected Enrollment: 555



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,785,722	
		non-SRA	SRA
Utilities:	-	\$ 150,857	\$ -
Regular Education:	24.930	2,277,760	34,307
Special Education:	5.440	357,629	900
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	28,276	-
Talented & Gifted:	0.187	7,462	-
Library Services:	1.000	105,304	4,142
School Administration:	5.000	436,077	-
Maintenance:	3.000	166,235	5,807
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	6,413
Student Support Services:	1.960	204,170	383
TOTALS:	41.517	\$ 3,733,770	\$ 51,952

Ethnicity	2015-2016
American Indian	1% 3
African American	1% 3
Caucasian	79% 448
Asian	6% 33
Hispanic	7% 37
Native Hawaiian	0% 0
Multi	5% 31
Gender	2015-2016
Female	46% 259
Male	52% 296
Special Programs	2015-2016
ELL	2% 10
Free/Reduced Lunch	8% 43
SPED	11% 64
504	6% 34

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://bvsd.org/schools/summit/Pages/default.aspx>

Projected Enrollment: 353



DEMOGRAPHIC CHARACTERISTICS

	Total Budget \$3,645,398	
	General Fund	Charter
Utilities:	\$ 70,900	\$ -
Regular Education:	-	1,734,387
Special Education:	49,433	429,066
Vocational Education:	-	-
English as a Second Language:	-	-
Extra Curricular Education:	-	61,045
Talented & Gifted:	-	-
Library Services:	-	-
Instructional Staff Support:	-	94,043
General Administration Support:	-	65,965
Business Services:	-	41,853
School Administration:	-	506,707
Maintenance:	-	318,057
Food Service:	-	-
Community Services:	-	-
Site Acquisition Services:	-	-
Central Support Services:	-	160,770
Enterprise:	-	8,074
Curriculum/Staff Development:	-	-
Student Support Services:	-	105,098
TOTALS:	\$ 120,333	\$ 3,525,065

Ethnicity		2015-2016
American Indian	0%	1
African American	0%	0
Caucasian	63%	220
Asian	22%	78
Hispanic	6%	22
Native Hawaiian	0%	0
Multi	9%	32
Gender		2015-2016
Female	43%	149
Male	58%	204
Special Programs		2015-2016
ELL	4%	14
Free/Reduced Lunch	5%	18
SPED	4%	13
	504	5% 19

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://bvds.org/schools/superior/Pages/default.aspx>35

Projected Enrollment: 486



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$2,898,244	
		non-SRA	SRA
Utilities:	-	\$ 101,187	\$ -
Regular Education:	23.088	2,096,048	27,517
Special Education:	1.375	117,071	200
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,324	-
Talented & Gifted:	0.290	11,574	300
Library Services:	1.000	105,304	-
School Administration:	3.125	258,479	(630)
Maintenance:	2.750	156,515	2,889
Health Room:	0.438	15,920	-
Curriculum/Staff Development:	-	-	3,546
Student Support Services:	-	-	-
TOTALS:	32.066	\$ 2,864,422	\$ 33,822

Ethnicity	2015-2016
American Indian	1% 3
African American	0% 0
Caucasian	72% 372
Asian	12% 62
Hispanic	5% 25
Native Hawaiian	0% 1
Multi	4% 23
Gender	2015-2016
Female	47% 242
Male	47% 244
Special Programs	2015-2016
ELL	2% 9
Free/Reduced Lunch	4% 20
SPED	6% 30
504	3% 15

Superior Elementary offers a content-rich curriculum that addresses all District and Common Core State standards. Our goal is to set high academic standards for learning and create dynamic learning environments where students explore and investigate using critical thinking skills. Highlights of this curriculum include a spiraling social studies curriculum with engaging topics through which children learn American and world history, geography, and the study of many cultures. Science topics are reinforced through hands-on activities, experiments and observations. A comprehensive language arts curriculum enhances and extends across all subject areas. We have exceptional programs in physical education, music and art. Choirs, clubs, intramural sports and enrichment classes extend the school day. Our Positive Behavior Intervention Support program unites the school around the words of respect, acceptance and responsibility. The latest in media and technology are available throughout the school--televised morning announcements, iPads, chrome books, internet research and a wireless building add to rich integration of technology into the curriculum.

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://schools.bvds.org/p12/unihill/Pages/default.aspx>



Projected Enrollment: 405

DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,507,995	
		non-SRA	SRA
Utilities:	-	\$ 80,102	\$ -
Regular Education:	25.831	2,222,226	23,990
Special Education:	1.250	111,385	-
Vocational Education:	-	-	-
English as a Second Language:	4.600	451,804	-
Extra Curricular Education:	-	774	-
Talented & Gifted:	0.269	10,735	-
Library Services:	1.000	105,304	-
School Administration:	3.875	315,834	1,214
Maintenance:	2.750	158,583	874
Health Room:	0.563	22,195	-
Curriculum/Staff Development:	-	-	2,947
Student Support Services:	-	-	28
TOTALS:	40.138	\$ 3,478,942	\$ 29,053

Ethnicity		2015-2016
American Indian		0% 1
African American		0% 1
Caucasian		29% 117
Asian		1% 3
Hispanic		66% 268
Native Hawaiian		0% 1
Multi		3% 14
Gender		2015-2016
Female		50% 204
Male		50% 201
Special Programs		2015-2016
ELL		52% 210
Free/Reduced Lunch		60% 243
SPED		12% 47
	504	1% 3

Founded in 1906, University Hill is one of Boulder's oldest elementary schools, offering one of the most unique educational settings in the district. We implement the BVSD curriculum based on the Colorado Academic standards through a dual-language program that promotes bi-literacy, bilingualism and biculturalism. Students learn academically challenging content while building literacy in two languages — Spanish and English. Half of our students come from dominant Spanish-speaking households and half come from dominant English-speaking households. Our staff is equally diverse and many have come to us from countries such as Mexico, Colombia and Peru. Our proximity to the University of Colorado provides us with a wealth of resources and opportunities to extend student learning beyond the classroom walls. Equity, diversity, respect and understanding are the cornerstones of our school community. 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 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://schools.bvds.org/whittier/>

Projected Enrollment: 415



DEMOGRAPHIC CHARACTERISTICS

	Staff	Total Budget \$3,161,572	
		non-SRA	SRA
Utilities:	-	\$ 35,625	\$ -
Regular Education:	25.576	2,230,004	14,851
Special Education:	1.500	150,184	-
Vocational Education:	-	-	-
English as a Second Language:	2.300	225,846	-
Extra Curricular Education:	-	5,422	-
Talented & Gifted:	0.265	10,576	-
Library Services:	1.000	105,304	-
School Administration:	3.125	257,996	-
Maintenance:	1.750	100,257	1,135
Health Room:	0.563	24,372	-
Curriculum/Staff Development:	-	-	-
Student Support Services:	-	-	-
TOTALS:	36.079	\$ 3,145,586	\$ 15,986

Ethnicity	2015-2016
American Indian	0% 0
African American	1% 4
Caucasian	59% 255
Asian	7% 31
Hispanic	24% 105
Native Hawaiian	0% 1
Multi	5% 20
Gender	2015-2016
Female	46% 198
Male	51% 218
Special Programs	2015-2016
ELL	28% 121
Free/Reduced Lunch	41% 177
SPED	8% 36
504	1% 4

The second school built in Boulder, Whittier International was founded in 1882 and is situated in the heart of the city. Whittier is a neighborhood school with an international focus, serving students from more than 20 countries. As an authorized International Baccalaureate Primary Years Program school, Whittier incorporates the BVSD curriculum, state standards and an internationally recognized academic framework. "Inquiry" is a primary strategy used to integrate higher-order thinking, questioning and application of content knowledge through science and social studies. In addition, students in K-5 are introduced to Spanish as a world language.

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

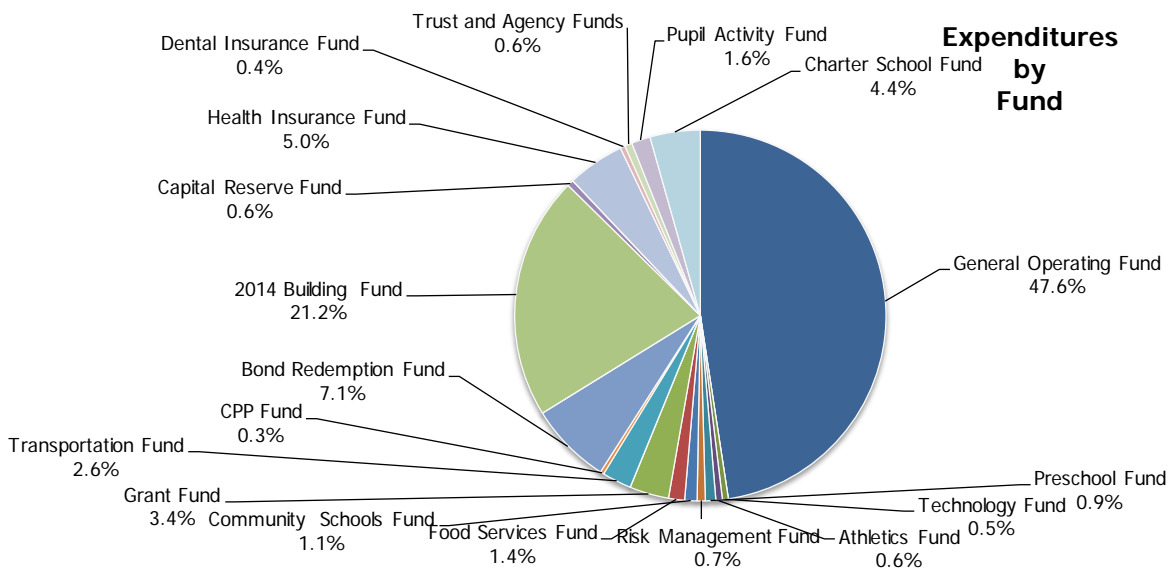
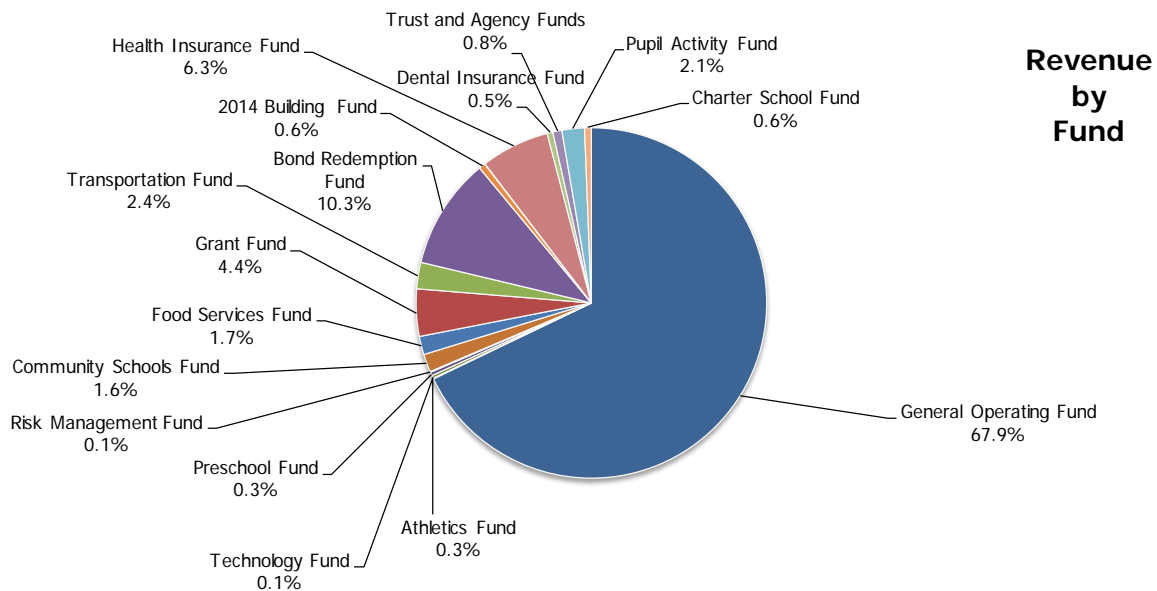
Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
Beginning Balance	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921
Revenues	369,481,427	368,166,868	389,334,691	694,521,524	447,061,754
Transfers In	38,527,653	38,306,136	38,289,693	40,700,234	42,108,542
Total Resources	527,172,895	488,469,068	502,186,556	808,635,401	851,959,217
Expenditures	406,649,179	375,600,759	392,801,251	405,146,248	570,358,248
Emergency Reserves	-	-	-	-	26,655,279
Transfers Out	38,527,653	38,306,136	38,289,694	40,700,233	42,108,542
Total Uses	445,176,832	413,906,895	431,090,945	445,846,481	639,122,069
Ending Balance	\$ 81,996,064	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 212,837,148



All Funds (continued)

The following charts show that of the district's 20 funds, the General Operating Fund accounts for 67.9 percent of all revenues, while all other funds combined make up the difference. Nearly 48.0 percent of all district expenditures come from the General Operating Fund, with 52.0 percent occurring in the remaining 19 funds combined.





All Funds (continued)

Beginning Balance Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
FUND:					
General Operating Fund	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773
Technology Fund	1,339,234	1,056,027	1,297,893	2,490,457	1,799,130
Athletics Fund	402,076	398,455	307,556	103,263	114,675
Preschool Fund	769,839	893,286	648,211	148,041	229,796
Risk Management Fund	93,731	104,944	181,960	274,972	438,042
Community Schools Fund	166,666	196,781	723,584	1,350,473	2,030,541
Food Services Fund (Special Revenue Fund)*	185,889	175,308	187,102	29,867	113,920
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	106,469	104,503	14,364	30,581	-
Transportation Fund	261,429	368,777	894,884	724,040	415,278
CPP Fund	55,863	69,942	33,714	32,373	81,818
Bond Redemption Fund	24,325,632	24,457,080	24,492,573	24,822,129	33,532,514
2006 Building Fund	40,349,760	5,480,878	2,747,039	1,231,131	-
2014 Building Fund	-	-	-	-	277,155,593
Capital Reserve Fund	6,715,787	7,211,885	1,935,013	853,937	1,589,540
Health Insurance Fund	8,528,606	7,507,165	5,712,975	7,278,685	7,118,339
Dental Insurance Fund	482,931	472,317	445,490	595,583	650,299
Trust and Agency Funds	830,126	1,076,076	1,990,663	2,384,783	2,396,952
Pupil Activity Fund	2,582,322	2,894,253	2,887,330	2,898,247	2,918,618
Charter School Fund	4,276,011	4,543,209	4,936,487	5,024,238	5,928,093
GRAND TOTAL:	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172	\$ 73,413,643	\$ 362,788,921

*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.

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. The above fund balances are comprised of the following classifications:

- 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 report positive unassigned fund balance only in the general fund. Negative unassigned balances may be reported in all funds.



All Funds (continued)

Revenue Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
FUND:					
General Operating Fund	\$ 255,058,420	\$ 259,219,873	\$ 273,620,294	\$ 291,527,755	\$ 303,381,553
Technology Fund	182,340	170,320	1,229,615	243,354	304,545
Athletics Fund	1,225,756	1,196,503	1,187,590	1,224,473	1,198,236
Preschool Fund	-	462,836	809,960	1,282,358	1,441,481
Risk Management Fund	94,495	26,731	4,889,725	434,531	322,188
Community Schools Fund	5,289,670	5,931,444	6,319,973	7,045,816	7,372,249
Food Services Fund (Special Revenue Fund)*	5,537,697	5,909,619	6,548,996	7,344,615	7,557,069
Grant Fund	13,175,619	11,514,639	11,294,568	12,033,721	19,500,000
Tuition-Based Preschool Fund	846,924	461,734	488,435	-	-
Transportation Fund	10,525,472	10,693,431	10,805,108	10,749,013	10,889,459
CPP Fund	-	-	-	-	-
Bond Redemption Fund	28,298,191	28,167,785	28,432,486	36,789,459	45,923,039
2006 Building Fund	150,780	392,799	34,050	737	-
2014 Building Fund	-	-	-	280,840,723	2,635,000
Capital Reserve Fund	5,083,306	169,938	83,811	132,123	101,500
Health Insurance Fund	24,363,793	23,687,709	26,475,728	26,956,130	28,293,122
Dental Insurance Fund	2,153,026	2,121,774	2,296,534	2,198,791	2,343,849
Trust and Agency Funds	2,879,084	3,884,326	3,562,561	3,833,720	3,725,000
Pupil Activity Fund	8,716,662	8,970,174	8,755,036	9,162,682	9,300,000
Charter School Fund	5,900,192	5,185,233	2,500,221	2,721,523	2,773,464
GRAND TOTAL:	\$ 369,481,427	\$ 368,166,868	\$ 389,334,691	\$ 694,521,524	\$ 447,061,754

* Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.



All Funds (continued)

Transfers In Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
FUND:					
General Operating Fund	\$ 587,605	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 1,598,555
Technology Fund	1,831,226	2,202,945	1,768,113	1,771,749	1,786,599
Athletics Fund	1,934,415	1,934,415	1,934,415	1,830,374	2,004,320
Preschool Fund	2,575,015	2,896,026	3,556,785	3,425,778	3,649,225
Risk Management Fund	2,518,191	2,948,663	3,386,226	3,395,831	3,395,075
Community Schools Fund	-	-	-	-	-
Food Services Fund (Special Revenue Fund)*	398,501	452,802	405,017	494,925	396,300
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	2,243,207	2,385,212	2,577,212	2,826,619	3,699,517
CPP Fund	1,064,909	1,064,792	1,094,973	1,748,881	1,793,050
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	5,854,830	3,687,515	2,461,346	2,765,266	1,619,724
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	19,519,754	19,836,484	20,182,574	21,386,904	22,166,177
GRAND TOTAL:	\$ 38,527,653	\$ 38,306,136	\$ 38,289,693	\$ 40,700,234	\$ 42,108,542

* Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.



All Funds (continued)

Expenditure Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
FUND:					
General Operating Fund	\$ 220,665,299	\$ 222,674,759	\$ 239,193,743	\$ 249,879,694	\$ 271,419,631
Technology Fund	2,296,773	2,131,399	1,805,164	2,706,430	2,930,754
Athletics Fund	3,163,792	3,221,817	3,326,298	3,043,435	3,220,613
Preschool Fund	2,451,568	3,603,937	4,866,915	4,626,381	5,165,536
Risk Management Fund	2,601,473	2,898,378	8,182,939	3,667,292	4,042,705
Community Schools Fund	4,446,950	4,507,359	4,770,052	5,311,841	6,128,924
Food Services Fund (Special Revenue Fund)*	5,946,779	6,350,627	6,939,928	7,755,487	7,947,903
Grant Fund	13,175,619	11,514,639	11,294,568	12,033,721	19,500,000
Tuition-Based Preschool Fund	848,890	475,710	472,218	-	-
Transportation Fund	12,661,331	12,552,536	13,553,164	13,884,394	14,567,237
CPP Fund	1,022,774	1,070,568	1,063,726	1,650,729	1,782,150
Bond Redemption Fund	28,166,743	28,132,292	28,102,930	28,079,074	40,793,722
2006 Building Fund	35,019,662	3,126,638	1,549,958	1,231,868	-
2014 Building Fund	-	-	-	3,685,131	120,912,846
Capital Reserve Fund	10,442,038	9,134,325	3,626,233	2,161,786	3,214,334
Health Insurance Fund	25,385,234	25,481,899	27,168,959	27,116,476	28,354,965
Dental Insurance Fund	2,163,640	2,148,601	2,376,852	2,144,075	2,428,225
Trust and Agency Funds	2,633,135	2,969,739	3,168,441	3,821,551	3,622,000
Pupil Activity Fund	8,404,731	8,977,097	8,744,119	9,142,311	9,400,000
Charter School Fund	25,152,748	24,628,439	22,595,044	23,204,572	24,926,703
GRAND TOTAL:	\$ 406,649,179	\$ 375,600,759	\$ 392,801,251	\$ 405,146,248	\$ 570,358,248

* Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.



All Funds (continued)

Reserves Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	16,955,178
Technology Fund	-	-	-	-	87,923
Athletics Fund	-	-	-	-	96,618
Preschool Fund	-	-	-	-	154,966
Risk Management Fund	-	-	-	-	112,600
Community Schools Fund	-	-	-	-	183,868
Food Services Fund (Special Revenue Fund)*	-	-	-	-	119,386
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	437,017
CPP Fund	-	-	-	-	53,464
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	96,430
Health Insurance Fund	-	-	-	-	7,056,496
Dental Insurance Fund	-	-	-	-	565,923
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	735,410
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 26,655,279

* Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.



All Funds (continued)

Transfers Out Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
FUND:					
General Operating Fund	\$ 37,686,992	\$ 37,302,239	\$ 37,334,074	\$ 39,567,038	\$ 40,470,733
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	812,605	897,282	923,032	1,053,907	1,598,555
Food Services Fund (Special Revenue Fund)*	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	76,163	-	30,581	-
Transportation Fund	-	-	-	-	-
CPP Fund	28,056	30,452	32,588	48,707	39,254
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	-
GRAND TOTAL:	\$ 38,527,653	\$ 38,306,136	\$ 38,289,694	\$ 40,700,233	\$ 42,108,542

* Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.



All Funds (continued)

Ending Fund Balance Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-2016 REVISED BUDGET
FUND:					
General Operating Fund	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 2,410,339
Technology Fund	1,056,027	1,297,893	2,490,457	1,799,130	871,597
Athletics Fund	398,455	307,556	103,263	114,675	-
Preschool Fund	893,286	648,211	148,041	229,796	-
Risk Management Fund	104,944	181,960	274,972	438,042	-
Community Schools Fund	196,781	723,584	1,350,473	2,030,541	1,491,443
Food Services Fund (Special Revenue Fund)*	175,308	187,102	201,187	113,920	-
Grant Fund**	-	-	-	-	-
Tuition-Based Preschool Fund	104,503	14,364	30,581	-	-
Transportation Fund	368,777	894,884	724,040	415,278	-
CPP Fund	69,942	33,714	32,373	81,818	-
Bond Redemption Fund	24,457,080	24,492,573	24,822,129	33,532,514	38,661,831
2006 Building Fund	5,480,878	2,747,039	1,231,131	-	-
2014 Building Fund	-	-	-	277,155,593	158,877,747
Capital Reserve Fund	7,211,885	1,935,013	853,937	1,589,540	-
Health Insurance Fund	7,507,165	5,712,975	5,019,744	7,118,339	-
Dental Insurance Fund	472,317	445,490	365,172	650,299	-
Trust and Agency Funds	1,076,076	1,990,663	2,384,783	2,396,952	2,499,952
Pupil Activity Fund	2,894,253	2,887,330	2,898,247	2,918,618	2,818,618
Charter School Fund	4,543,209	4,936,487	5,024,238	5,928,093	5,205,621
GRAND TOTAL:	\$ 81,996,064	\$ 74,562,172	\$ 71,095,611	\$ 362,788,921	\$ 212,837,148

* Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.

** The Grant Fund ending fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.



All Funds (continued)

Summary of Fund Balance Changes

	2015-16 Beginning Fund Balance	2014-15 Reserves	2015-16 Net Beginning Fund Balance	2015-16 Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 26,275,773	\$ 16,114,042	\$ 10,161,731	\$ 2,410,339	\$ (7,751,392)	-76%
Technology Fund	1,799,130	130,994	1,668,136	871,597	(796,539)	-48%
Athletics Fund	114,675	91,271	23,404	-	(23,404)	-100%
Preschool Fund	229,796	142,597	87,199	-	(87,199)	0%
Risk Management Fund	438,042	123,499	314,543	-	(314,543)	-100%
Community Schools Fund	2,030,541	162,275	1,868,266	1,491,443	(376,823)	-20%
Food Services Fund (Special Revenue Fund)*	113,920	230,882	(116,962)	-	116,962	-100%
Grant Fund	-	-	-	-	-	0%
Tuition-Based Preschool Fund	-	-	-	-	-	0%
Transportation Fund	415,278	415,278	-	-	-	0%
CPP Fund	81,818	50,352	31,466	-	(31,466)	0%
Bond Redemption Fund	33,532,514	-	33,532,514	38,661,831	5,129,317	15%
2006 Building Fund	-	-	-	-	-	0%
2014 Building fund	277,155,593	-	277,155,593	158,877,747	(118,277,846)	-43%
Capital Reserve Fund	1,589,540	108,550	1,480,990	-	(1,480,990)	-100%
Food Services Fund (Enterprise Fund)	-	-	-	-	-	0%
Health Insurance Fund	7,118,339	3,152,211	3,966,128	-	(3,966,128)	-100%
Dental Insurance Fund	650,299	249,169	401,130	-	(401,130)	-100%
Trust and Agency Funds	2,396,952	-	2,396,952	2,499,952	103,000	4%
Pupil Activity Fund	2,918,618	-	2,918,618	2,818,618	(100,000)	-3%
Charter School Fund	5,928,093	720,243	5,207,850	5,205,621	(2,229)	0%
GRAND TOTAL:	\$ 362,788,921	\$ 21,691,363	\$ 341,097,558	\$ 212,837,148	\$ (128,260,410)	

*Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.

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

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

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



All Funds (continued)

Summary of Fund Balance Changes (continued)

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

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

Technology Fund – Fund balance represents carryover funds for identified projects related to the technology replacement program, CMAS (Colorado Measures of Academic Success) testing devices, instructional software, and professional development of staff.

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

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

Capital Reserve Fund – Fund balance represents funds for transportation (including buses which will be delivered in 2016), sustainability and energy projects, and other school projects that the work will be completed in 15-16.

Health Insurance Fund – The change is due primarily to a restatement of June 30, 2014, fund balance (which impacted 2014-15 reserves), in addition to better than expected claims experience.

Budgeted Expenditures per Student

FUND:	2014-15		2015-16	
	Budgeted		Budgeted	
	Budgeted Expenditures	Per Student FTE	Budgeted Expenditures	Per Student FTE
Operating Funds	\$309,177,881	\$ 10,256	\$ 317,834,866	\$ 10,701
CPP Fund	1,678,415	57	1,782,150	60
Grant Fund	19,500,000	663	19,500,000	657
Special Revenue Funds*	13,842,585	733	22,515,140	758
Food Services Fund (Enterprise Fund)	-	-	-	-
Internal Service Funds**	31,455,399	1,070	30,783,190	1,036
Bond Redemption Fund	36,086,524	1,227	40,793,722	1,373
Capital Project Funds	19,849,968	675	124,127,180	4,179
Trust/Agency Funds	12,330,000	419	13,022,000	438
Total Budget	\$ 443,920,772	\$ 15,100	\$ 570,358,248	\$ 19,202
BUDGETED ENROLLMENT:	2014-15		2015-16	
Student Enrollment	30,364		30,875	
Student FTE	29,398.4		29,702.3	

* Beginning with the 2014-15 Proposed Budget, the state Financial Policies & Procedures committee recategorized the Food Services Fund from an Enterprise Fund to a Special Revenue Fund.

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

All Funds (continued)

Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-220 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	6.330	-	-	-	-	-	-	-	6.330
102 RESERVES - ELEM LEVEL	-	-	-	3.801	-	-	-	-	1.343	0.141	-	5.285
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.003	-	-	-	5.003
119 BEAR CREEK ELEMENTARY	-	1.000	-	21.593	1.000	-	-	-	3.529	2.250	2.000	31.372
120 BIRCH ELEMENTARY	-	1.000	-	20.928	0.832	-	-	-	7.092	2.050	2.000	33.902
124 COLUMBINE ELEMENTARY	-	1.000	0.500	32.950	1.499	-	-	-	5.879	2.275	2.500	46.603
127 CREST VIEW ELEMENTARY	-	1.000	0.500	30.960	1.000	-	-	-	4.846	2.500	2.750	43.556
130 DOUGLASS ELEMENTARY	-	1.000	-	23.115	1.000	-	-	-	3.568	2.250	2.000	32.933
131 SANCHEZ ELEMENTARY	-	1.000	0.500	25.277	0.250	-	-	-	7.629	1.925	2.000	38.581
132 EISENHOWER ELEMENTARY	-	1.000	-	22.195	1.000	-	-	-	6.665	2.000	2.500	35.360
134 EMERALD ELEMENTARY	-	1.000	-	23.782	0.612	-	-	-	5.609	2.125	2.500	35.628
136 FLATIRONS ELEMENTARY	-	1.000	-	14.980	0.500	-	-	-	2.501	2.000	1.750	22.731
138 FOOTHILL ELEMENTARY	-	1.000	0.500	28.184	1.000	-	-	-	6.351	2.250	3.000	42.285
141 GOLD HILL ELEMENTARY	-	0.100	-	2.377	-	-	-	-	0.466	0.250	0.250	3.443
144 HEATHERWOOD ELEMENTARY	-	1.000	-	19.166	1.000	-	-	-	5.904	2.000	2.500	31.570
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.277	-	-	-	-	0.360	0.250	0.250	3.237
150 KOHL ELEMENTARY	-	1.000	-	24.980	1.000	-	-	-	6.042	2.375	2.500	37.897
153 LAFAYETTE ELEMENTARY	-	1.000	0.500	30.367	2.000	-	-	-	6.813	2.625	2.500	45.805
154 RYAN ELEMENTARY	-	1.000	-	21.390	2.000	-	-	-	5.968	1.925	2.000	34.283
156 FIRESIDE ELEMENTARY	-	1.000	-	23.587	1.000	-	-	-	4.226	2.125	2.500	34.438
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	30.260	1.000	-	-	-	7.151	2.500	2.500	44.911
158 COAL CREEK ELEMENTARY	-	1.000	-	20.971	1.000	-	-	-	2.929	2.125	2.000	30.025
161 BCSIS	-	1.000	-	16.420	0.200	-	-	-	2.691	2.000	1.250	23.561
164 CREEKSIDE ELEMENTARY	-	1.000	0.009	19.528	0.450	-	-	-	6.752	1.875	2.000	31.614
166 MESA ELEMENTARY	-	1.000	-	15.947	0.500	-	-	-	2.830	2.000	1.750	24.027
169 NEDERLAND ELEMENTARY	-	1.000	-	14.897	0.500	-	-	-	4.610	2.000	2.500	25.507
180 PIONEER ELEMENTARY	-	1.000	-	30.984	1.000	-	-	-	5.494	2.125	3.000	43.603
185 SUPERIOR ELEMENTARY	-	1.000	-	22.488	1.000	-	-	-	2.703	2.125	2.750	32.066
190 UNIVERSITY HILL ELEM	-	1.000	-	27.531	1.000	-	-	-	4.982	2.875	2.750	40.138
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.703	0.350	-	-	-	2.609	1.875	1.250	21.787
193 COMMUNITY MONTESSORI	-	1.000	-	14.352	0.500	-	-	-	2.778	2.000	1.750	22.380
196 WHITTIER ELEMENTARY	-	1.000	-	26.076	1.000	-	-	-	4.128	2.125	1.750	36.079
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.009	632.396	24.193	-	-	5.003	134.448	58.941	60.750	945.940
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	-	1.552	-	-	-	-	0.077	-	-	1.629
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.003	-	-	-	4.003
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.850	3.000	-	-	-	6.685	3.000	3.000	47.535
230 MANHATTAN MIDDLE	-	1.000	1.000	29.870	3.000	-	-	-	5.189	3.000	3.000	46.059
240 CASEY MIDDLE	-	1.000	1.000	36.110	3.000	-	-	-	4.604	3.000	3.250	51.964
250 CENTENNIAL MIDDLE	-	1.000	1.000	32.850	3.000	-	-	-	2.827	2.500	3.000	46.177
252 ANGEVINE MIDDLE	-	1.000	2.000	40.845	4.000	-	-	-	8.224	2.978	3.750	62.797
254 LOUISVILLE MIDDLE	-	1.000	1.000	31.580	3.000	-	-	-	4.312	3.000	3.250	47.142
260 PLATT MIDDLE	-	1.000	1.000	27.580	3.000	-	-	-	5.861	3.000	3.750	45.191
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.530	2.960	-	-	-	5.027	3.000	3.000	41.517
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.000	268.873	24.960	-	-	4.003	42.806	23.478	26.000	407.120
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	7.138	-	-	-	-	0.003	-	-	7.141
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	3.994	-	-	-	3.994
310 BOULDER HIGH	-	1.000	4.000	94.547	5.600	-	-	1.000	13.449	7.750	7.500	134.846
315 BROOMFIELD HIGH	-	1.000	3.000	71.714	4.500	-	-	0.600	15.561	6.696	7.000	110.071
320 CENTAURUS HIGH	-	1.000	3.000	60.384	4.100	-	-	0.277	10.821	5.500	5.750	90.832
330 FAIRVIEW HIGH	-	1.000	4.000	95.594	6.700	-	-	1.000	18.055	8.000	8.000	142.349
350 NEW VISTA HIGH	-	1.000	0.800	15.480	1.701	-	-	1.035	1.138	2.750	2.250	26.154
360 MONARCH HIGH	-	1.000	3.000	77.831	4.700	-	-	0.800	9.772	6.756	7.000	110.859
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	429.913	27.301	-	-	8.706	68.799	37.452	37.500	633.471
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	11.406	2.800	-	-	0.375	1.235	2.000	-	20.816
461 BOULDER UNIVERSAL	-	0.500	-	5.030	-	-	2.579	-	0.018	1.300	-	9.427
490 TECHNICAL ED CENTER	-	-	-	11.187	3.000	-	1.000	-	9.833	2.480	4.500	32.000
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.500	2.000	27.623	5.800	-	3.579	0.375	11.086	5.780	4.500	62.243
502 MONARCH K-8	-	1.000	1.583	44.718	3.000	-	-	-	8.815	3.875	3.500	66.491
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.407	21.824	2.000	-	-	0.375	5.910	3.500	3.000	39.016
505 ASPEN CREEK K-8	-	1.000	2.000	48.481	2.500	-	-	-	13.870	3.750	4.000	75.601
506 ELDORADO K-8	-	1.000	2.000	49.440	2.500	-	-	-	5.318	4.250	4.250	68.758
507 HALCYON	-	-	-	4.037	-	-	-	-	-	-	0.375	4.412
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	-	4.200	7.490	169.000	10.000	-	1.000	0.375	33.913	15.775	15.125	256.878



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'snl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	2.200	-	3.800
603 DEPUTY SUPERINTENDENT	-	-	-	-	-	-	-	-	-	-	-	-
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	0.100	1.300	-	-	1.000	-	2.400
605 CURRICULUM, ASSESSMENT & INSTR	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
606 BUSINESS SERVICES DIVISION	3.000	-	-	-	-	-	2.000	-	-	5.000	-	10.000
607 STRATEGIC INITIATIVES	1.000	-	-	-	-	-	1.000	1.000	-	-	-	3.000
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	-	-	1.000	-	6.000
609 VOCATIONAL ED ADMIN	-	-	-	-	-	-	-	-	-	-	-	-
610 PRESCHOOL	0.333	-	-	-	-	-	-	-	-	0.470	-	0.803
611 SPECIAL EDUCATION	4.000	-	-	17.777	1.000	91.218	-	-	12.793	4.100	-	130.888
613 STUDENT SUCCESS	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	-	-	-	0.552	-	1.752
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	-	1.500	-	-	-	-	2.000	-	4.500
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
630 HEALTH	-	-	-	-	-	-	-	-	-	-	-	-
631 ART	0.500	-	-	-	-	-	-	-	-	-	-	0.500
632 MUSIC	0.500	-	-	-	-	-	-	-	-	-	-	0.500
633 HEALTH/PHYSICAL EDUCATION	-	-	-	-	-	-	-	-	-	-	-	-
634 LITERACY	1.000	-	-	-	7.500	-	-	-	-	1.000	-	9.500
635 DISTRICT-WIDE INSTRUCTION	2.600	-	-	-	-	-	3.292	-	-	0.250	-	6.142
636 MATHEMATICS	1.000	-	-	-	0.240	-	-	-	-	-	-	1.240
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.500	-	-	-	-	-	2.725	0.500	-	0.500	-	4.225
642 MAINTENANCE & OPERATIONS	1.000	-	-	-	-	-	4.000	-	-	1.000	47.000	53.000
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	13.200	17.200
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	1.800	-	-	1.000	-	3.800
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
686 PROFESSIONAL LEARNING	1.000	-	-	-	-	-	1.000	-	-	1.000	-	3.000
687 HUMAN RESOURCES	5.000	-	-	-	1.690	-	2.000	1.000	-	9.000	-	18.690
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.000	-	-	-	-	7.000
689 INFORMATION TECHNOLOGY	5.000	-	-	-	4.000	-	2.000	28.000	-	1.400	-	40.400
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.000	-	-	6.750	-	15.350
695 PURCHASING	1.000	-	-	-	-	-	1.000	-	-	3.000	-	5.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	8.800	-	1.000	1.800	1.762	-	15.362
6 CENTRALIZED SERVICES TOTAL	44.633	-	0.500	17.777	18.130	100.118	43.867	31.500	15.593	51.534	60.200	383.852
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	2.000	-	-	-	7.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	0.200	1.250	-	-	1.500	2.950
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	2.200	2.250	-	-	8.500	12.950
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
952 HORIZONS K-8 CHARTER	-	-	-	-	-	-	-	-	-	-	-	-
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	-	-	-	-	-	-	-	-	-
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	1.000	-	-	-	-	2.500	-	-	3.500
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	3.500	-	-	-	-	2.500	-	4.000	10.000
TOTAL GENERAL OPERATING FUND	44.633	46.900	39.799	1,549.082	111.884	100.118	50.646	52.212	309.458	192.960	216.575	2,714.267
OTHER DISTRICT FUNDS												
SUMMER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
15 TECHNOLOGY FUND	-	-	-	-	0.200	-	0.200	-	-	-	-	0.400
16 ATHLETIC FUND	0.700	-	-	-	-	-	-	-	-	-	-	0.700
17 PRESCHOOL FUND	1.667	-	-	18.000	-	6.539	-	-	42.470	4.549	1.000	74.225
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	9.500	-	78.580	6.425	2.000	97.505
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	10.000	-	-	2.000	81.581	94.581
22 GRANTS FUND	-	-	1.000	43.466	16.180	6.300	8.323	0.050	44.758	4.550	-	124.627
23 TUITION-BASED PRESCHOOL PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	7.000	1.000	35.000	11.000	219.000	274.000
29 COLORADO PRESCHOOL PROGRAM	-	-	-	7.003	-	-	1.000	-	7.375	0.605	-	15.983
31 BOND REDEMPTION FUND	-	-	-	-	-	-	-	-	-	-	-	-
41 2006 BUILDING FUND	-	-	-	-	-	-	-	-	-	-	-	-
42 2014 BUILDING FUND	3.750	-	-	-	-	-	10.000	0.500	-	2.500	-	16.750
43 CAPITAL RESERVE FUND	-	-	-	-	-	-	-	-	-	-	-	-
ENERGY CONSERVATION FUND	-	-	-	-	-	-	-	-	-	-	-	-
66 HEALTH INSURANCE FUND	1.150	-	-	-	-	-	0.800	-	-	-	-	1.950
67 DENTAL INSURANCE FUND	0.250	-	-	-	-	-	0.200	-	-	-	-	0.450
71, 72, 73 TRUST AND AGENCY FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
PUPIL ACTIVITY FUND	-	-	-	-	-	-	-	-	-	-	-	-
10 OTHER DISTRICT FUNDS TOTAL	11.117	-	1.000	68.469	16.380	12.839	48.223	1.550	208.183	31.879	303.581	703.221
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	1.000	18.667	1.833	-	1.100	-	3.660	2.490	-	29.750
932 BOULDER PREP CHARTER	-	-	-	6.500	2.500	-	-	-	-	1.500	-	10.500
952 HORIZONS K-8 CHARTER	-	1.000	-	20.750	0.820	-	0.600	-	9.720	1.580	1.810	36.280
954 JUSTICE HIGH CHARTER	-	1.000	0.200	2.700	-	-	-	-	0.400	0.850	-	5.150
956 PEAK TO PEAK CHARTER	7.000	3.000	2.000	78.050	9.100	-	8.690	-	17.420	10.150	8.610	144.020
11 CHARTER SCHOOL FUND	7.000	6.000	3.200	126.667	14.253	-	10.390	-	31.200	16.570	10.420	225.700
ALL FUNDS GRAND TOTAL	62.750	52.900	43.999	1,744.218	142.517	112.957	109.259	53.762	548.841	241.409	530.576	3,643.188



School Allocation Formulas

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

Elementary Level

1. Principals: 1.0 Full Time Equivalent (FTE)/school (small schools below 350 students may have multiple assignments and reduced FTE.)
2. Assistant Principals: Allocations based on school needs and available FTE. Formula is currently under review. K-8 Assistant Principal allocations are based on total school enrollment. The FTE is allocated from elementary and middle. School enrollment of at least 650 students is allocated 1.5 FTE per K-8 school. Total school enrollment of 850 or more is allocated 2.0 FTE per K-8 school.

3. Classroom Teachers Class Size Formulas:

All elementary schools are staffed with a 1:24.58 ratio.

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

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

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

4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.

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

<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 media specialist (adjustments made for schools at one site).



School Allocation Formulas (continued)

Elementary Level (continued)

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

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

Middle Level

1. Principals: 1.0 FTE/school.
2. Assistant Principals: Assistant Principal 1.0 FTE; adjustments made for schools with above average FRL populations.
3. Classroom Teachers: 1.0 FTE teaching position per 22.82 students as a middle level average. This staffing ratio was adjusted in 2013-14 to include Reduced Class Size (RCS) teacher FTE. In previous years, RCS FTE was allocated as an additional 1.0 teacher FTE per 390 students. In addition, 7.52 FTE was allocated to the 13 middle schools based on identified free and reduced lunch student counts. The classroom teacher allocation includes art, music, and physical education teachers at the middle level.
4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.
5. Counselors: Formula was adjusted to a range in 2013-14. Total student enrollment ranges are as follows: 100-350 = .50 FTE; 351-400 = 1.0 FTE; 401-500 = 1.5 FTE; 501 and over = 2.0 FTE. Service is for 10 days beyond the regular teaching assignment.
6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; adjustments made for schools with above average FRL populations.

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .50, .750, and 1.0. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .02225 hours per student FTE. The overall average is approximately 1.43 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.



School Allocation Formulas (continued)

High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)
2. Assistant Principals:
The formula for Assistant Principal allocations was revised for the 2013-14 school year. The revised formula is dependent on enrollment bands. Enrollment ranges of 1,000-1,700 receive 3.0 Assistant Principal FTE. Enrollment greater than 1,700 receives 4.0 Assistant Principal FTE. Schools with less than 1,000 students receive allocations based on individual site needs. These schools include Arapahoe Campus, Nederland, and New Vista.
3. Classroom Teachers Staffing Formula/Ratio:
The base teacher staffing formula was revised in 2013-14 to include Reduced Class Size Allocations. The base formula for most high school teacher FTE is 26.28:1. Small schools are staffed at the following ratios: Arapahoe Campus 20.28:1, Nederland 19.58:1 and New Vista 24.68:1. An additional 8.5 FTE is distributed based on identified free and reduced lunch student counts.

The classroom teacher allocations include art, music, and physical education teachers at the secondary level. Additional allocations are made for program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, and Vocational classes.
4. Multicultural Leadership Class: .20 FTE teaching position per high school campus.
5. Connections: .50 FTE at Boulder, Boulder Universal, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
0.50 FTE at Arapahoe Campus and Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
 - a. Small (100 -900), Medium (901 -1,500), Large (1,501-3,000).
 - b. Adjustments are made based on program needs.
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 3.49 FTE for the larger schools and .38 FTE for smaller schools.
12. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.



School Allocation Formulas (continued)

High School (continued)

13. Campus Monitors:

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		

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

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



Special Program Allocations

1. Special Education: All special education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE and is outlined below:
 - a. Learning Programs (Resource)
 - i. IEP Preschool students – 1.0 teacher FTE per 8 students
 - ii. IEP Elementary school – 1.0 teacher FTE per 21 students
 - iii. IEP Middle and High school – 1.0 teacher FTE per 25 students
 - iv. One-on-one paraprofessional FTE allocated as per students' needs
 - b. Intensive Programs
 - i. 1.0 Teacher FTE
 - ii. 1.626 Para Professional for ICAN Programs
 - iii. 3.252 Para Professionals for Multi-Intensive Programs
 - c. Speech/Language Pathologist
 - i. FTE based on number of students on IEP
 - d. Psychologist/Social Workers
 - i. FTE based on school student population
 - e. Occupational/Physical Therapists
 - i. FTE allocated based on number of students on IEP

Program Allocations

Special Program Allocation	
4	SPED Directors
4.1	Clerical
0.625	Special Ed Specialist
1	Child Find Coordinator
2.6	Transitional 18-21
4	Teacher in Other Assignment
0.6	Teacher Assistive Technician
2.3	Charter School
126.93	Special Education Teacher Assigned to Schools
0.95	BCBA
9	Preschool
3	Child Find
1.5	Audiologist
1.6	Visual Impaired
4	Hearing Impaired
45.95	Speech Language Specialist
13.2	Occupational Physical Therapist
12.12	Social Workers
20.941	Psychologist
Special Skills Aides Allocated as follow	
5.4	Interpreters
1	Health Screener
2	COTA\OTA
146.68	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 (TOSA)
 - 0.25 Dramatic arts teacher
 - 0.25 Visual arts teacher
 - 0.25 STEM teacher
7. Preschool per classroom allocations:
 - 1.000 Teacher
 - 0.875 Paraeducator
 - 0.125 Clerical (2 sessions) 0.250 (4 sessions)
 - 0.100 Healthroom Paraeducator (2 sessions) 0.200 (4 sessions)
 - 0.400 Community Liaison (2sessions) or 0.60 (4 sessions). Title 1 schools receive an additional 0.10 attached to each classroom
 - 0.300 Additional Preschool paraeducator assigned with the approval of the ECE Director and Assistant Director when extensive need children with health and safety needs are enrolled in a preschool classroom. Needs based only.

Mapleton Early Childhood Center

- 1.000 Custodian
- 1.000 Registrar
- 1.000 Health Para-Educator
- 1.000 ECE Assistant Director (Site Administrator)
- 1.000 Community Liaison

8. English Language Learners (ELL):
 - 59.698 ESL Teacher/Newcomer Teacher
 - FTE is allocated based on number of ELL students. Each year, the Department of English Language Development receives a total FTE allocation which is divided by the total number of ELL students in the district. The percentage of FTE per student is calculated and then multiplied by the number of ELL students at each school for budgeting purposes. Arapahoe Ridge High School receives an additional allocation of .50 FTE for the newcomer program. Additional fixed allocations; Nederland Elementary (.2), Nederland Middle/Senior High (.2), Arapahoe Ridge (additional .5 newcomer, no less than 2.5 total), Non-program school support (.5).



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	14.05% of total Special Education budget
State Funds: Categorical Reimbursements	12.85% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	73.10% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget
Salaries/Wages	\$ 20,619,872	\$ 21,199,871	\$ 21,901,674	\$ 24,034,354	\$ 25,328,851
Benefits	5,799,384	5,932,854	6,369,006	7,194,184	7,823,696
Purchased Services, Supplies, Capital Outlay	1,687,534	1,496,623	1,627,616	1,595,417	1,082,188
Total General Operating Fund Expenditures	\$ 28,106,790	\$ 28,629,348	\$ 29,898,296	\$ 32,823,955	\$ 34,234,735
Charter Expenditures	309,132	346,178	274,330	305,671	608,216
Transportation Expenditures	581,806	800,212	1,198,371	1,407,199	1,534,916
Maintenance of Effort	\$ 28,997,728	\$ 29,775,738	\$ 31,370,997	\$ 34,536,825	\$ 36,377,867
Total Grant Expenditures^{1, 2}	\$ 6,227,177	\$ 5,229,691	\$ 5,203,977	\$ 5,655,699	\$ 5,922,512
Total Expenditures	\$ 35,224,904	\$ 35,005,429	\$ 36,574,974	\$ 40,192,524	\$ 42,300,379
Personnel (full-time equivalents)^{3, 4}					
Instructional Staff ⁴	300.971	306.809	295.361	292.543	292.490
Paraprofessionals	187.630	179.943	172.141	174.941	180.304
Clerical	7.100	8.600	7.100	7.850	8.100
Administrators	6.450	6.000	6.000	6.000	6.000
Total General Fund & Grant Personnel	502.15	501.35	480.60	481.33	486.89
October Pupil Count	2,866	2,826	2,874	3,028	3,152
December Pupil Count⁵	3,030	2,957	2,940	3,126	3,176
Per October Pupil Expenditure	\$ 12,291	\$ 12,387	\$ 12,726	\$ 13,274	\$ 13,420
Per December Pupil Expenditure	\$ 11,625	\$ 11,838	\$ 12,440	\$ 12,856	\$ 13,319
State Categorical Reimbursement	\$ 4,354,340	\$ 4,538,463	\$ 5,171,831	\$ 5,172,777	\$ 5,528,836
High Cost Reimbursement	\$ 226,836	\$ 204,880	\$ 134,920	\$ 116,598	
State Child Find Reimbursement	\$ 114,244	\$ 92,257	\$ 90,868	\$ 113,122	\$ 112,634

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

2 From 2009 to 2011, grant expenditure increases were due in part to ARRA funding for Special Education programs.

This \$5.5M funding allocation was for a fixed 29-month period from February 2008 through June 2011.

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.

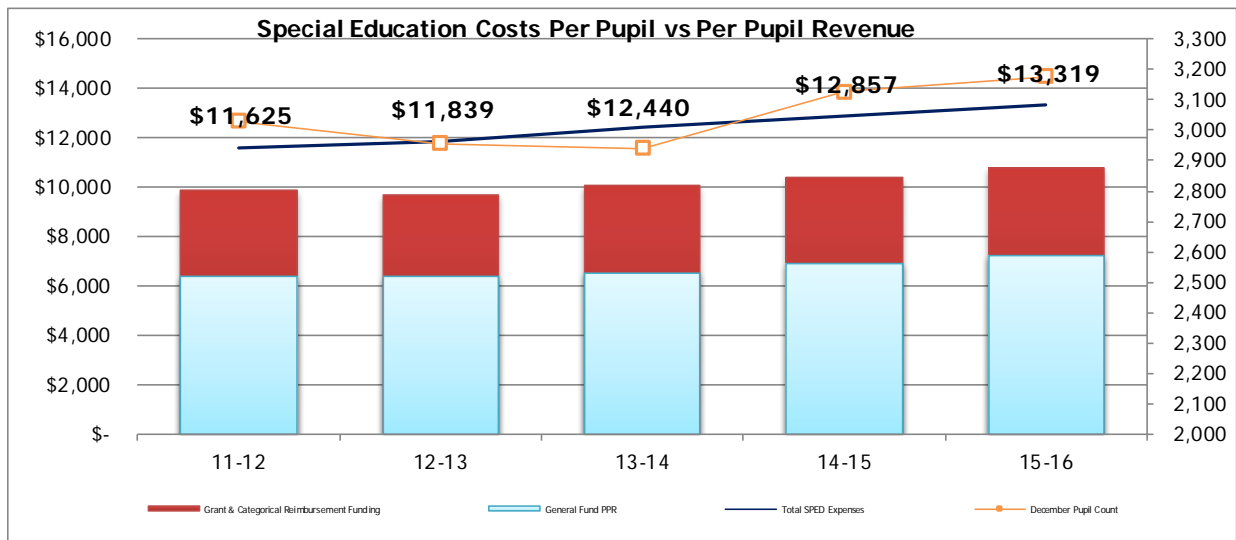


Special Education Costs

The number of students in Special Education has slightly increased since 2011-12. Per pupil expenditures have increased on average 2.9 percent per year over the last five years and the 2015-16 budgeted expenditures are expected to increase by 3.5 percent from the prior fiscal year due primarily to increases in personnel costs.

The difference between per pupil revenue (PPR) and total special education costs per pupil has increased 16.6 percent since the 2011-12 fiscal year. Over the same five-year period the district has received 34.2 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	45,195,704	317,593,217	362,788,921
Revenues	385,377,215	61,684,539	447,061,754
Transfers Between Funds	(1,619,724)	1,619,724	-
Total Funds Available	428,953,195	380,897,480	809,850,675
Expenditures	392,415,346	177,942,902	570,358,248
Transfers Between Funds	(1,619,724)	1,619,724	-
TABOR Amendment Reserves	10,123,841	96,430	10,220,271
Other Appropriated Reserves	26,414,008	202,858,148	229,272,156
Total Appropriations	427,333,471	382,517,204	809,850,675
Non-appropriated Reserves	-	-	-
Total Appropriations and Non-appropriated Reserves	427,333,471	382,517,204	809,850,675

\$ 809,850,675	Appropriations
+ 42,108,542	Net Transfers
\$ 851,959,217	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 (6)	Net Operating Total
Beginning Fund Balance	36,816,050	81,818	-	529,198	7,768,638	45,195,704
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	1,955,756	-	-	-	-	1,955,756
Interest on Investments	20,000	-	-	-	6,600	26,600
Fees	-	-	-	-	-	-
Proceeds from Borrowing	-	-	-	-	-	-
Other	16,929,310	-	701,620	4,352,125	30,630,371	52,613,426
County Sources	-	-	-	-	-	-
State Sources						
Vocational Education	1,241,544	-	-	-	-	1,241,544
Special Education	5,528,836	-	-	-	-	5,528,836
Transportation	-	-	-	3,320,959	-	3,320,959
Other	2,015,755	-	1,355,422	75,000	-	3,446,177
Federal Sources						-
Public Law 81-874 (Impact Aid)	-	-	-	-	-	-
Vocational Education	-	-	127,392	-	-	127,392
Transportation	-	-	-	-	-	-
Special Education	-	-	5,323,829	-	-	5,323,829
Other	1,075,000	-	11,991,737	3,434,944	-	16,501,681
Total Revenue	316,793,716	-	19,500,000	18,446,528	30,636,971	385,377,215
Transfers Out	(7,497,725)	(39,254)	-	-	-	(7,536,979)
Transfers In	28,388	1,793,050	-	4,095,817	-	5,917,255
Revenue from Other Sources	-	-	-	-	-	-
Return of State Categoricals	-	-	-	-	-	-
Allocation From General Fund	-	-	-	-	-	-
Total Net Revenue	309,324,379	1,753,796	19,500,000	22,542,345	30,636,971	383,757,491
Estimated Funded Pupil Count	29,702	29,702	29,702	29,702	29,702	29,702
Budgeted Net Revenue Per Funded Pupil	10,414	59	657	759	1,031	12,920

- (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 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 Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25) and the Food Services Fund (21).
- (5) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance Fund (67).



CDE 18 Report (continued)

School District Operating Funds – Budgeted Expenditures

Description	General Fund (1)	Colorado Pre-School Fund (2)	Designated Grants (3)	Special Revenue Funds (4)	Internal Service Funds (5)	Net Operating Total
Direct Instruction	207,912,276	1,559,122	19,500,000	-	-	228,971,398
Instructional Support Services	30,996,821	223,028	-	-	-	31,219,849
School Management	22,968,138	-	-	-	-	22,968,138
Subtotal	261,877,235	1,782,150	19,500,000	-	-	283,159,385
District Wide Support Services						
District Management	4,389,663	-	-	-	-	4,389,663
Plant Operations & Maintenance	24,767,279	-	-	263,841	-	25,031,120
Pupil Transportation	-	-	-	14,303,396	-	14,303,396
Food Services	-	-	-	7,947,903	-	7,947,903
Other Support Services	20,505,872	-	-	-	30,783,190	51,289,062
District Wide Support Services Subtotal	49,662,814	-	-	22,515,140	30,783,190	102,961,144
Community Services	6,268,137	-	-	-	-	6,268,137
Debt Services	-	-	-	-	-	-
Other Operating Expenditures	26,680	-	-	-	-	26,680
Total Budgeted Expenditures	317,834,866	1,782,150	19,500,000	22,515,140	30,783,190	392,415,346
Estimated Funded Pupil Count	29,702	29,702	29,702	29,702	29,702	29,702
Budgeted Expenditures Per Funded Pupil	10,701	60	657	758	1,036	13,212
TABOR Amendment Reserves	9,513,974	53,464	-	556,403	-	10,123,841
Other Appropriated Reserves	18,791,589	-	-	-	7,622,419	26,414,008
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 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 Tuition-Based Preschool Fund (Fund 23) and the Transportation Fund (Fund 25) and the Food Services Fund (21).
- (5) Internal Service Funds are used to account for insurance within the district and are comprised of the Health Insurance Fund (66) and the Dental Insurance 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	33,532,514	278,745,133	5,315,570	317,593,217
Revenue:				
Local Sources				
Property Tax	45,898,039	-	-	45,898,039
Specific Ownership Tax	-	-	-	-
Interest on Investments	25,000	1,325,000	-	1,350,000
Fees	-	-	-	-
Tuition	-	-	-	-
Proceeds from Borrowing	-	-	-	-
Other	-	1,411,500	13,025,000	14,436,500
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	45,923,039	2,736,500	13,025,000	61,684,539
Transfers (Out)	-	-	-	-
Transfers (In)	-	1,619,724	-	1,619,724
Allocation from the General Fund	-	-	-	-
Total Net Revenue	45,923,039	2,736,500	13,025,000	61,684,539
Estimated Funded Pupil Count	29,702	29,702	29,702	29,702
Budgeted Net Revenue Per Funded Pupil	1,546	92	439	2,077

- (1) The Bond Redemption Fund is comprised of the Bond Redemption Fund (Fund 31).
- (2) The Capital Projects Building Fund is comprised of the 2006 Building Fund (Fund 41) the 2014 Building Fund (Fund 42) and the Capital Reserve Fund (Fund 43).
- (3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund.



CDE 18 Report (continued)

Construction, Debt Payment & Trust Funds – Budgeted Expenditures

Description	Bond Redemption Fund (1)	Capital Projects Building Fund (2)	Trust/ Agency Funds (3)	Net Total (OTHER FUNDS)
Direct Instruction	-	-	-	-
Instructional Support Services	-	-	-	-
School Management	-	-	-	-
Subtotal	-	-	-	-
District Wide Support Services				
District Management	-	-	-	-
Plant Operations & Maintenance	-	120,912,846	-	120,912,846
Pupil Transportation	-	-	-	-
Food Services	-	-	-	-
Other Support Services	-	-	-	-
District Wide Support Services Subtotal	-	120,912,846	-	120,912,846
Community Services	-	-	-	-
Debt Services	40,793,722	-	-	40,793,722
Other Expenditures	-	3,214,334	13,022,000	16,236,334
Total Budgeted Expenditures	40,793,722	124,127,180	13,022,000	177,942,902
Estimated Funded Pupil Count	29,702	29,702	29,702	29,702
Budgeted Expenditures Per Funded Pupil	1,373	4,179	438	5,991
TABOR Amendment Reserves	-	96,430	-	96,430
Other Appropriated Reserves	38,661,831	158,877,747	5,318,570	202,858,148
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 Building Fund (Fund 41) the 2014 Building Fund (Fund 42) and the Capital Reserve Fund (Fund 43).
 (3) The Trust/Agency Funds are comprised of the Trust and Agency Fund (Fund 73) and the Pupil Activity Fund.



Computation of Legal Debt Margin

(Unaudited)

2015 Assessed Valuation	\$ 4,927,017,542
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	985,403,508
Debt Outstanding	<u>574,125,000</u>
Legal Debt Margin	<u>\$ 411,278,508</u>

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

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

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



General Obligation Debt: Bond Redemption Fund

General Obligation Bonds			
General obligation bonds payable at June 30, 2015, are comprised of the following issues:			
\$250,000,000 General Obligation Bonds, Series 2015. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2044. Interest accrues at rates ranging from 4.00% to 5.00%.			
			\$ 250,000,000
\$53,645,000 General Obligation Bonds, Series 2009B. Issued to refund the general obligation bonds, Series 1999. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2018. Interest accrues at rates ranging from 2.00% to 4.00%.			
			\$ 47,390,000
\$176,800,000 General Obligation Bonds, Series 2009. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2034. Interest accrues at rates ranging from 4.00% to 5.00%.			
			\$ 173,205,000
\$120,000,000 General Obligation Bonds, Series 2007. improvement program. Principal payments due on December 1 and interest payments due on December 1 and June 1, through 2032. Interest accrues at rates ranging from 3.50% to 4.50%.			
			<u>\$ 103,530,000</u>
Total			<u>\$ 574,125,000</u>
Annual debt service requirements to maturity for general obligation bonds are as follows:			
<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 13,835,000	\$ 26,946,722	\$ 40,781,722
2017	19,225,000	25,381,942	44,606,942
2018	24,685,000	24,535,305	49,220,305
2019	15,165,000	23,742,305	38,907,305
2020	11,930,000	23,166,005	35,096,005
2021 - 2025	66,925,000	106,869,090	173,794,090
2026 - 2030	83,040,000	89,392,894	172,432,894
2031 - 2035	104,320,000	68,067,431	172,387,431
2036 - 2040	103,240,000	42,532,875	145,772,875
2041 - 2045	131,760,000	14,349,063	146,109,063
Total	<u>\$ 574,125,000</u>	<u>\$ 444,983,632</u>	<u>\$ 1,019,108,632</u>

Note:

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

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

The BVSD June 30, 2015, Comprehensive Annual Financial Report (CAFR) identifies \$9.1M as an accrued obligation for compensated absences as of 6/30/2015.



GENERAL FUND

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General Operating Fund

Summary

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Revised Budget	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 19,365,517	\$ 16,980,091	\$ 16,999,664
GAAP BASIS BEGINNING BALANCE & RESERVES								
Total One-Time Funds	\$ 7,096,907	\$ 6,272,988	\$ 7,285,133	\$ 4,278,614	\$ 6,551,160	\$ 2,410,339	\$ 150,441	\$ 19,248
Carryover Funds	5,863,663	4,524,940	3,244,933	3,218,579	3,710,174	-	-	-
Subtotal Beginning Balance	5,863,663	4,524,940	3,244,933	3,218,579	3,710,174	-	-	-
Warehouse Reserve	339,499	345,768	376,107	553,598	570,397	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	-	-	-	-
Contingency Reserve	7,276,238	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589	8,079,825	8,155,208
Emergency Reserve (TABOR)	6,268,192	6,845,741	6,898,095	7,283,576	7,662,021	8,142,589	8,079,825	8,155,208
Subtotal Reserves	14,730,874	14,187,250	14,595,268	15,643,650	16,014,439	16,955,178	16,829,650	16,980,416
TOTAL BEGINNING BALANCE & RESERVES	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 19,365,517	\$ 16,980,091	\$ 16,999,664
TOTAL REVENUE	255,058,420	259,219,872	273,620,294	291,527,755	303,381,553	307,022,433	312,856,334	318,801,080
TOTAL SOURCES	\$282,749,864	\$284,205,050	\$298,745,628	\$314,668,598	\$329,657,326	\$ 326,387,950	\$ 329,836,425	\$335,800,744
TOTAL EXPENDITURES	\$220,665,299	\$222,674,759	\$239,193,743	\$249,879,694	\$271,419,631	\$ 269,327,510	\$ 271,840,270	\$275,947,174
TOTAL RESERVES	-	-	-	-	16,955,178	16,829,650	16,980,416	17,226,830
TOTAL TRANSFERS	37,099,387	36,404,957	36,411,042	38,513,131	38,872,178	40,080,349	40,996,491	41,735,130
TOTAL USES	\$257,764,686	\$259,079,716	\$275,604,785	\$288,392,825	\$327,246,987	\$ 326,237,509	\$ 329,817,177	\$334,909,134
BUDGET BASIS ENDING FUND BALANCE	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 2,410,339	\$ 150,441	\$ 19,248	\$ 891,610
Generally Accepted Accounting Principles								
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 26,275,773	\$ 19,365,517	\$ 16,980,091	\$ 16,999,664	\$ 18,118,440



General Operating Fund (continued)

Revenue Summary

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Revised Budget	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
REVENUE								
Local Sources								
Property Taxes - Current	\$ 118,244,120	\$ 117,105,304	\$ 122,566,263	\$ 122,353,553	\$ 145,858,009	\$ 147,608,305	\$ 150,412,863	\$ 153,270,707
Property Taxes - Election	56,648,756	59,022,342	61,604,411	63,329,292	66,143,542	66,937,265	68,209,073	69,505,045
Property Tax - Credits/Abatements	852,862	1,645,086	2,400,206	2,569,356	1,810,986	1,832,718	1,867,540	1,903,023
Property Taxes - Delinquent	240,547	165,845	180,856	465,119	200,000	202,400	206,246	210,164
Specific Ownership Taxes - Non-equalized	4,106,955	4,599,149	5,397,314	5,681,593	6,253,862	6,328,908	6,449,157	6,571,691
Specific Ownership Taxes - Equalized	5,729,921	5,867,510	6,186,191	6,894,141	7,146,138	7,231,892	7,369,298	7,509,315
Tuition	406,441	337,973	549,054	675,070	514,275	520,446	530,334	540,411
Interest	67,018	46,796	17,015	17,374	20,000	20,240	20,625	21,016
Services Provided to Charters	4,123,679	4,233,041	4,428,917	4,560,848	3,744,628	3,789,564	3,861,566	3,934,935
Miscellaneous Revenue	245,252	384,012	295,575	287,464	559,000	565,708	576,456	587,409
Indirect Cost Reimbursement	199,663	224,883	677,216	741,600	655,000	662,860	675,454	688,288
Subtotal Local Sources	\$ 190,865,214	\$ 193,631,941	\$ 204,303,018	\$ 207,575,410	\$ 232,905,440	\$ 235,700,306	\$ 240,178,612	\$ 244,742,005
State Sources								
Finance Act	\$ 56,743,205	\$ 57,904,591	\$ 61,203,457	\$ 74,065,022	\$ 60,614,978	\$ 61,342,358	\$ 62,507,863	\$ 63,695,512
Vocational Education Reimbursement	907,590	1,185,965	1,014,120	1,193,205	1,241,544	1,256,443	1,280,315	1,304,641
Special Education Reimbursement	4,581,176	4,743,343	5,306,751	5,285,899	5,528,836	5,595,182	5,701,490	5,809,819
READ Act	-	-	328,088	747,836	600,595	607,802	619,350	631,118
ELPA Reimbursement	276,426	314,696	273,212	1,009,685	1,043,660	1,056,184	1,076,251	1,096,700
Talented and Gifted Reimbursement	280,795	274,725	273,555	281,743	283,866	287,272	292,730	298,292
CDE Audit Adjustments/Assessment	(45,768)	-	-	(129,911)	(25,000)	(25,000)	(25,000)	(25,000)
Other State Revenue	114,244	92,257	90,868	116,598	112,634	113,986	116,152	118,359
Subtotal State Sources	\$ 62,857,668	\$ 64,515,577	\$ 68,490,051	\$ 82,570,077	\$ 69,401,113	\$ 70,234,227	\$ 71,569,152	\$ 72,929,441
Federal Sources								
Medicaid Reimbursements	1,335,538	1,072,354	827,225	1,382,268	1,075,000	1,087,900	1,108,570	1,129,633
Subtotal Federal Sources	\$ 1,335,538	\$ 1,072,354	\$ 827,225	\$ 1,382,268	\$ 1,075,000	\$ 1,087,900	\$ 1,108,570	\$ 1,129,633
TOTAL REVENUE	\$ 255,058,420	\$ 259,219,872	\$ 273,620,294	\$ 291,527,755	\$ 303,381,553	\$ 307,022,433	\$ 312,856,334	\$ 318,801,080



General Operating Fund (continued)

Expenditures Summary

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Revised Budget	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
EXPENDITURES:								
101-125 Administrators & Principals	\$ 11,778,266	\$ 12,048,939	\$ 12,702,643	\$ 13,770,123	\$ 15,357,414	\$ 15,541,703	\$ 15,836,995	\$ 16,137,898
201-220 Teachers	104,344,624	107,863,275	115,343,561	120,472,682	126,807,752	127,279,445	128,832,299	131,280,113
231-239 Psych/SocWkr/OT/PT	6,552,044	6,841,263	7,184,017	7,821,664	8,180,473	8,278,639	8,435,933	8,596,216
300-359 Professional Support Staff	2,721,896	3,159,031	3,488,983	4,070,727	4,036,159	4,084,593	4,162,200	4,241,282
360-390 Technical Support Staff	2,747,946	2,902,047	3,166,730	3,145,482	3,489,498	3,531,372	3,598,468	3,666,839
401-490 Para educators & Aides	9,965,345	8,840,009	9,223,145	9,446,287	10,555,690	10,682,358	10,885,323	11,092,144
500-516 Office & Admin Support Staff	8,174,763	8,397,350	8,719,633	9,359,811	9,743,971	9,860,899	10,048,256	10,239,173
600-637 Crafts/Trades Services	8,930,368	9,430,622	9,611,843	9,835,915	10,767,501	10,896,711	11,103,749	11,314,720
Subtotal Salaries	\$155,215,252	\$159,482,536	\$169,440,555	\$177,922,691	\$188,938,458	\$ 190,155,720	\$ 192,903,224	\$196,568,385
Employee Benefits	40,537,494	42,597,784	46,804,746	51,112,398	55,687,458	56,355,707	55,687,458	55,687,458
Subtotal Personnel Expenditures	\$195,752,746	\$202,080,320	\$216,245,301	\$229,035,089	\$244,625,916	\$ 246,511,427	\$ 248,590,682	\$252,255,843
Purchased Prof & Tech Services	\$ 4,053,372	\$ 3,163,292	\$ 3,455,668	\$ 3,159,553	\$ 5,620,698	\$ 5,426,860	\$ 5,529,970	\$ 5,635,040
Purchased Property Services	3,974,425	3,636,210	3,651,350	3,813,324	3,765,201	3,765,201	3,836,740	3,909,638
Other Purchased Services	2,729,135	2,491,705	2,472,398	2,580,475	2,886,537	2,508,835	2,556,503	2,605,076
Supplies	9,232,275	10,131,612	11,893,169	10,293,752	12,713,326	10,488,545	10,687,827	10,890,896
Property and Equipment	1,111,159	627,211	613,792	623,407	510,992	510,992	520,701	530,594
Other Uses of Funds	3,812,187	544,409	862,065	374,094	1,296,961	115,650	117,847	120,086
Subtotal Non Personnel Expenditures	\$ 24,912,553	\$ 20,594,439	\$ 22,948,442	\$ 20,844,605	\$ 26,793,715	\$ 22,816,083	\$ 23,249,589	\$ 23,691,331
TOTAL EXPENDITURES	\$220,665,299	\$222,674,759	\$239,193,743	\$249,879,694	\$271,419,631	\$ 269,327,510	\$ 271,840,270	\$275,947,174




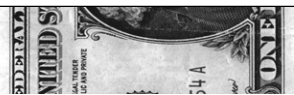



General Operating Fund (continued)

Reserves & Transfer Summary

	2011-12 Audited Actual	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Revised Budget	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
RESERVES:								
Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ 8,142,589	\$ 8,079,825	\$ 8,155,208	\$ 8,278,415
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Emergency Reserve	-	-	-	-	8,142,589	8,079,825	8,155,208	8,278,415
% of Expenditures	0.0%	0.0%	0.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Other GAAP Reserves	-	-	-	-	-	-	-	-
Multi Year Contract Reserve	-	-	-	-	120,000	120,000	120,000	120,000
Warehouse Reserve	-	-	-	-	550,000	550,000	550,000	550,000
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 16,955,178	\$ 16,829,650	\$ 16,980,416	\$ 17,226,830
TRANSFERS TO:								
Risk Management Fund	\$ 2,502,493	\$ 2,931,429	\$ 3,366,687	\$ 3,366,687	\$ 3,366,687	\$ 3,945,308	4,011,589	\$ 4,088,293
Capital Reserve Fund	5,842,472	3,674,297	2,448,297	2,745,703	1,608,858	1,557,324	1,586,913	1,617,064
Charter Fund	19,519,754	19,836,484	20,182,575	21,386,904	22,166,177	22,432,171	22,858,382	23,292,691
Preschool Fund	2,575,015	2,819,863	3,556,785	3,395,197	3,649,225	3,693,016	3,763,183	3,834,683
Colorado Preschool Fund	1,064,909	1,064,792	1,094,973	1,748,881	1,793,050	1,814,567	1,849,044	1,884,176
Food Services	173,501	452,802	405,017	494,925	396,300	401,056	408,676	416,441
Technology Fund	1,831,226	2,202,945	1,768,113	1,771,749	1,786,599	1,874,218	1,905,687	1,937,753
Transportation Fund	2,243,207	2,385,212	2,577,212	2,826,618	3,699,517	3,549,064	3,580,134	3,611,521
Athletic Fund	1,934,415	1,934,415	1,934,415	1,830,374	2,004,320	2,012,180	2,050,411	2,089,369
TRANSFERS FROM:								
Community Schools Fund	\$ (587,605)	\$ (897,282)	\$ (923,032)	\$ (1,053,907)	\$ (1,598,555)	\$ (1,198,555)	\$ (1,017,528)	\$ (1,036,861)
TOTAL TRANSFERS	\$ 37,099,387	\$ 36,404,957	\$ 36,411,042	\$ 38,513,131	\$ 38,872,178	\$ 40,080,349	\$ 40,996,491	\$ 41,735,130
TOTAL USES	\$257,764,686	\$259,079,716	\$275,604,785	\$288,392,825	\$327,246,987	\$ 326,237,509	\$ 329,817,177	\$334,909,134



Stretching Your BVSD Dollar

	11-12 REVISED BUDGET	12-13 REVISED BUDGET	13-14 REVISED BUDGET	14-15 REVISED BUDGET	15-16 REVISED BUDGET	% of Total	
INSTRUCTION	\$120,445,952	\$123,652,686	\$129,481,093	\$134,817,018	\$143,481,507	52.86%	
Regular Education	115,265,834	118,422,302	124,317,681	129,641,974	138,100,473	50.87%	
Vocational Education	2,664,546	2,681,704	2,558,182	2,572,932	2,711,708	1.00%	
Cocurricular Education and Athletics	1,170,647	1,105,089	1,108,876	1,117,442	1,216,187	0.45%	
Talented and Gifted Education	1,344,925	1,443,591	1,496,354	1,484,670	1,453,139	0.54%	
SPECIAL INSTRUCTION	\$35,302,731	\$34,378,287	\$35,564,011	\$38,599,384	\$41,036,317	15.12%	
Special Education	29,732,666	28,750,825	29,352,491	31,974,295	34,234,735	12.61%	
Literacy and Language Support Services	5,570,065	5,627,462	6,211,520	6,625,089	6,801,582	2.51%	
INSTRUCTIONAL SUPPORT	\$16,260,270	\$18,108,684	\$21,810,970	\$21,592,228	\$22,868,811	8.43%	
Student Services	7,777,854	9,941,005	11,576,256	11,047,364	10,964,162	4.04%	
Instructional Staff Support	8,482,416	8,167,679	10,234,714	10,544,864	11,904,649	4.39%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$37,179,450	\$38,845,136	\$40,492,156	\$43,138,006	\$45,051,951	16.60%	
School Administration	17,540,139	18,116,252	19,476,087	21,089,322	21,686,794	7.99%	
Operations and Maintenance	19,639,311	20,728,884	21,016,069	22,048,684	23,365,157	8.61%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$19,002,978	\$14,951,703	\$15,437,650	\$17,254,076	\$18,981,045	6.99%	
General Administration	2,890,750	2,860,641	2,657,020	3,865,095	3,919,822	1.44%	
Business Services	3,111,009	3,688,215	4,146,557	4,047,840	4,223,164	1.56%	
Central Services	9,626,489	8,402,847	8,634,073	9,341,141	10,838,059	3.99%	
Enterprise Operations (print shop)	94,730	-	-	-	-	0.00%	
Debt Services (payments on debt)	3,280,000	-	-	-	-	0.00%	
GRAND TOTAL	\$228,191,381	\$229,936,496	\$242,785,880	\$255,400,712	\$271,419,631	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 15-16 budgeted dollars for that program divided by the "15-16 Budget" for that Group (SRE).



Making Choices in the BVSD Budget

CATEGORY

GROUP PROGRAM	15-16 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>INSTRUCTION</u>				
REGULAR EDUCATION	\$ 138,100,473			50.87%
GENERAL INSTRUCTION - ALL LEVELS		121,367,833	87.88%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		8,334,399	6.04%	
ELEMENTARY LITERACY		2,789,398	2.02%	
INSTRUMENTAL MUSIC		2,530,442	1.83%	
DROPOUT PREVENTION		1,307,874	0.95%	
MIDDLE LEVEL LITERACY		520,027	0.38%	
SECONDARY LEVEL LITERACY		520,209	0.38%	
K-3 LITERACY		300	0.00%	
HIGH SCHOOL OPTIONS		34,677	0.03%	
IB PROGRAM		253,084	0.18%	
CONNECTIONS		285,898	0.21%	
MULTI-CULTURAL		151,432	0.11%	
EXPULSED STUDENT SERVICES		4,900	0.00%	
VOCATIONAL EDUCATION	\$ 2,711,708			1.00%
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,216,187			0.45%
TALENTED AND GIFTED EDUCATION	\$ 1,453,139			0.54%
TOTAL INSTRUCTION	\$ 143,481,507			52.86%
<u>SPECIAL INSTRUCTION</u>				
SPECIAL EDUCATION	\$ 34,234,735			12.61%
LITERACY AND LANGUAGE SUPPORT SERVICES	6,801,582			2.51%
TOTAL SPECIAL INSTRUCTION	\$ 41,036,317			15.12%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES	\$ 10,964,162			4.04%
COUNSELING SERVICES		4,434,151	40.45%	
NURSING AND HEALTH SERVICES		4,024,083	36.70%	
DROPOUT PREVENTION		218,582	1.99%	
FAMILY RESOURCE SCHOOLS		160,000	1.46%	
TRANSLATION SERVICES		146,153	1.33%	
SOCIAL WORK SERVICES		135,821	1.24%	
FAMILY ADVOCATE PROGRAM		147,360	1.34%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		1,698,012	15.49%	
INSTRUCTIONAL STAFF SUPPORT	\$ 11,904,649			4.39%
LIBRARY SUPPORT SERVICES		4,540,355	38.14%	
TECHNOLOGY SPECIALISTS		856,325	7.19%	
K-3 LITERACY		824,121	6.92%	
ADMIN AND EVALUATION OF LEARNING SERVICES		980,494	8.24%	
CULTURAL DIVERSITY		64,956	0.55%	
CURRICULUM DEVELOPMENT COUNCIL		3,305	0.03%	
MEDIA SUPPORT SERVICES		127,813	1.07%	
STAFF DEVELOPMENT		571,761	4.80%	
INDUCTION		136,485	1.15%	
SUPERVISION OTHER INSTRUCTIONAL		58,004	0.49%	
OTHER INSTRUCTIONAL STAFF SUPPORT		3,741,030	31.42%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 22,868,811			8.43%



Making Choices in the BVSD Budget (continued)

CATEGORY				
GROUP				
PROGRAM	15-16 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION	\$ 21,686,794			7.99%
PRINCIPAL'S OFFICE		20,998,695	96.83%	
SCHOOL ADMINISTRATION SERVICES		604,583	2.79%	
SCHOOL LEVEL SUPPORT		66,783	0.31%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		16,733	0.08%	
OPERATIONS AND MAINTENANCE	\$ 23,365,157			8.61%
MAINTENANCE & OPERATIONS		20,169,854	86.32%	
ENVIRONMENTAL SERVICES		864,774	3.70%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,098,619	4.70%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		1,231,910	5.27%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 45,051,951			16.60%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 3,919,822			1.44%
SUPERINTENDENT		646,837	16.51%	
TAX COLLECTION FEES		417,000	10.64%	
SECONDARY EDUCATION SUPPORT		541,071	13.80%	
LEGAL SERVICES		313,709	8.00%	
ELEMENTARY EDUCATION SUPPORT		456,443	11.64%	
ADMIN OF GENERAL SUPPORT SERVICES		537,082	13.70%	
STAFF NEGOTIATIONS SERVICES		262,675	6.70%	
GRANT PROCUREMENT		101,530	2.59%	
ELECTION SERVICES		69,750	1.78%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		573,725	14.64%	
BUSINESS SERVICES	\$ 4,223,164			1.56%
CENTRAL SERVICES	\$ 10,838,059			3.99%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		5,883,643	54.30%	
HUMAN RESOURCES		2,117,583	19.54%	
TELECOMMUNICATIONS		458,417	4.23%	
COMMUNICATION SERVICES		493,447	4.55%	
RESEARCH AND EVALUATION SERVICES		129,268	1.19%	
PLANNING SERVICES		579,782	5.35%	
INSURANCE MANAGEMENT SERVICES		329,850	3.04%	
SUBSTITUTE OFFICE		76,959	0.71%	
RECRUITMENT		375,515	3.46%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		393,595	3.63%	
TOTAL DISTRICT WIDE SUPPORT	\$ 18,981,045			6.99%
GRAND TOTAL GENERAL OPERATING FUND	\$ 271,419,631			100.00%

Footnotes:

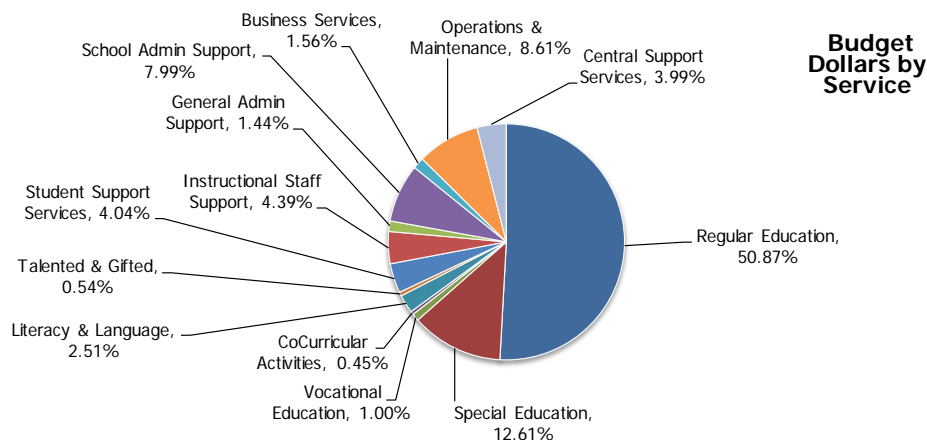
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 15-16 budgeted dollars for that program divided by the "15-16 Budget" for that Group (SRE).



Expenditure by Service (SRE) *

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 138,100,473	50.87%	1,414.094
Vocational Education	2,711,708	1.00%	32.671
CoCurricular Activities	1,216,187	0.45%	0.000
Talented & Gifted	1,453,139	0.54%	18.462
Total Instruction	143,481,507	52.86%	1,465.227
<u>Special Instruction</u>			
Special Education	34,234,735	12.61%	407.812
Literacy & Language	6,801,582	2.51%	68.168
Total Special Instruction	41,036,317	15.12%	475.980
<u>Instructional Support</u>			
Student Support Services	10,964,162	4.04%	96.783
Instructional Staff Support	11,904,649	4.39%	94.919
Total Instructional Support	22,868,811	8.43%	191.702
<u>School Administration and Operations</u>			
School Admin Support	21,686,794	7.99%	226.245
Operations & Maintenance	23,365,157	8.61%	233.400
Total School Administration and Ops	45,051,951	16.60%	459.645
<u>District Wide Services and Community Obligations</u>			
General Admin Support	3,919,822	1.44%	16.613
Business Services	4,223,164	1.56%	37.350
Central Support Services	10,838,059	3.99%	64.800
Enterprise Operations	-	0.00%	2.950
Total District Wide Support	18,981,045	6.99%	121.713
GRAND TOTAL ALL SERVICES	\$ 271,419,631	100.00%	2,714.267

*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

	2011-12	2012-13	2013-14	2014-15	2015-16
	Audited	Audited	Audited	Audited	Revised
SRE	Actual	Actual	Actual	Actual	Budget
11 Regular Education	\$ 108,573,008	\$ 112,521,055	\$ 121,225,880	\$ 125,254,202	\$ 138,100,473
12 Special Education	28,106,790	28,629,348	29,898,296	32,823,956	34,234,735
13 Vocational Education	1,934,568	1,913,093	2,088,619	2,050,316	2,711,708
14 CoCurricular Ed/Athletics	1,069,155	1,055,734	1,094,552	992,538	1,216,187
16 Literacy & Language	6,100,675	5,573,594	6,542,243	6,781,892	6,801,582
17 Talented & Gifted	1,338,085	1,335,568	1,369,470	1,408,790	1,453,139
21 Student Support Services	8,826,014	9,653,490	10,821,102	10,520,076	10,964,162
22 Instructional Staff Support	8,102,021	8,050,304	9,751,997	10,575,348	11,904,649
23 General Administration Support	2,853,236	2,942,432	2,959,626	3,478,361	3,919,822
24 School Administration Support	18,289,069	18,716,606	19,267,265	20,672,317	21,686,794
25 Business Services	2,731,015	3,080,174	3,755,794	3,871,515	4,223,164
26 Operations & Maintenance	20,018,529	20,545,115	21,457,542	21,964,138	23,365,157
28 Central Support Services	9,164,274	8,406,277	8,961,357	9,486,245	10,838,059
29 Other Support Services	-	6,885	-	-	-
32 Enterprise Operation	220,224	245,018	-	-	-
33 Community Services	111	66	-	-	-
51 Debt Services	3,338,525	-	-	-	-
TOTAL:	\$ 220,665,299	\$ 222,674,759	\$ 239,193,743	\$ 249,879,694	\$ 271,419,631



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's PROPERTY	0800/0900's OTHER USES	2015-16 REVISED BUDGET
SRE 11 Regular Education	\$ 101,982,309	\$ 29,358,730	\$ 1,635,510	\$ 557,203	\$ 316,562	\$ 4,029,406	\$ 112,785	\$ 107,968	\$ 138,100,473
SRE 12 Special Education	25,328,851	7,823,696	73,956	11,039	852,910	70,614	19,509	54,160	34,234,735
SRE 13 Vocational Education	1,929,818	606,084	13,836	14,945	2,100	140,111	-	4,814	2,711,708
SRE 14 Co-Curricular Education & Athletics	1,007,462	198,972	8,553	-	-	800	-	400	1,216,187
SRE 16 Literacy & Language Support Services	5,239,285	1,502,574	6,103	2,681	10,471	38,675	-	1,793	6,801,582
SRE 17 Talented & Gifted Education	875,712	302,479	29,300	-	124,526	118,522	-	2,600	1,453,139
SRE 21 Student Support Services	6,425,682	1,938,235	703,262	24,910	78,829	435,390	165,600	1,192,254	10,964,162
SRE 22 Instructional Staff Support	7,683,438	2,415,168	687,367	64,423	400,736	603,168	11,573	38,776	11,904,649
SRE 23 General Administration Support	1,890,516	499,790	1,177,880	6,460	173,246	82,549	4,500	84,881	3,919,822
SRE 24 School Administration Support	16,540,063	4,814,385	69,195	6,391	135,661	107,848	3,289	9,962	21,686,794
SRE 25 Business Services	2,618,713	774,701	273,993	25,065	61,250	409,242	29,000	31,200	4,223,164
SRE 26 Operations & Maintenance	11,827,472	3,853,366	24,145	1,403,109	21,206	6,132,482	34,059	69,318	23,365,157
SRE 28 Central Support Services	5,436,656	1,548,686	912,598	1,550,975	709,040	489,519	130,677	59,908	10,838,059
SRE 29 Other Support Service	-	-	-	-	-	-	-	-	-
SRE 32 Enterprise Operations	152,481	50,592	5,000	98,000	-	55,000	-	(361,073)	-
GRAND TOTAL	\$ 188,938,458	\$ 55,687,458	\$ 5,620,698	\$ 3,765,201	\$ 2,886,537	\$ 12,713,326	\$ 510,992	\$ 1,296,961	\$ 271,419,631



Service (SRE) Budgets by Object (continued)

SRE Detail

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2015-16 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	38,755,032	11,493,460	10,379	259,285	32,734	491,329	8,452	46,379	\$ 51,097,050
0020 GEN MIDDLE EDUCATION	21,484,701	6,268,377	38,267	125,444	47,411	391,044	4,044	29,772	28,389,060
0030 GEN HIGH SCHOOL EDUCATION	29,821,981	8,641,569	507,801	162,917	139,531	332,605	43,610	61,049	39,711,063
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	84,120	-	-	84,120
0060 INTEGRATED EDUCATION	938,311	278,372	-	8,038	618	9,592	-	759	1,235,690
0080 LIBRARY INSTRUCTION	77,834	37,483	-	1,439	-	114,552	371	3,023	234,702
0090 OTHER GEN EDUCATION	2,527,412	209,081	1,077,953	-	96,268	1,738,603	41,948	(41,726)	5,649,539
0093 HOMEBOUND/HOSPITAL	20,720	4,092	-	-	-	-	-	-	24,812
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,450,734	421,642	-	-	-	30,793	-	882	1,904,051
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0300 OTHER ART PROGRAMS	-	-	-	-	-	7,413	-	186	7,599
0500 LANG ARTS ENGLISH	-	-	60	-	-	32,293	-	406	32,759
0510 LANGUAGE SKILLS	-	-	-	-	-	7,655	-	-	7,655
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	1,150	-	-	1,150
0600 FOREIGN LANGUAGES	-	-	25	-	-	20,641	-	-	20,666
0810 HEALTH EDUCATION	-	-	-	-	-	3,421	-	-	3,421
0830 PHYSICAL EDUCATION	2,477,709	720,085	-	-	-	19,077	110	401	3,217,382
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,654	-	-	3,654
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	-	500
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	7,208	-	-	7,208
1100 MATHEMATICS	-	-	-	-	-	381,499	-	-	381,499
1210 MUSIC GENERAL	2,474,533	719,145	1,000	-	-	13,697	20	1,150	3,209,545
1240 MUSIC VOCAL	-	-	-	-	-	6,475	-	306	6,781
1250 MUSIC INSTRUMENTAL	1,952,482	565,424	25	80	-	11,342	377	712	2,530,442
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	-	-	-	-	-	40,544	1,581	2,445	44,570
1500 SOCIAL SCIENCES	-	-	-	-	-	218,580	51	-	218,631
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	6,499	12,221	-	18,720
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	-	1,278
SRE TOTAL	101,982,309	29,358,730	1,635,510	557,203	316,562	4,029,406	112,785	107,968	\$ 138,100,473



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 PROPERTY	0800/0900's OTHER USES	2015-16 REVISED BUDGET
PROGRAM									
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	23,831	4,325	-	800	4,045	-	-	\$ 153,653
0093 HOMEBOUND/HOSPITAL	23,879	4,716	-	-	-	-	-	-	28,595
1700 SPECIAL EDUCATION	15,177,511	4,884,416	39,308	11,039	602,726	59,454	19,509	13,485	20,807,448
1710 PHYS DISABILITY	1,005,865	289,402	-	-	-	-	-	-	1,295,267
1720 VISUAL DISABILITY	123,069	35,113	-	-	-	-	-	-	158,182
1730 HEARING DISABILITY	563,909	179,559	-	-	-	306	-	-	743,774
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABLY	3,135,634	884,167	-	-	-	-	-	-	4,019,801
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,336,641	457,992	173	-	246,809	-	-	-	2,041,615
2113 SOCIAL WORK SERVICES	1,073,700	294,203	-	-	-	-	-	-	1,367,903
2123 APPRAISAL SERVICES	716,487	197,064	-	-	-	-	-	-	913,551
2140 PSYCHOLOGICAL SERVICES	1,735,578	476,551	-	-	-	-	-	-	2,212,129
2153 AUDIOLOGY SERVICES	96,634	25,879	-	-	-	-	-	-	122,513
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	219,292	70,803	-	-	-	-	-	40,675	330,770
SRE TOTAL	25,328,851	7,823,696	73,956	11,039	852,910	70,614	19,509	54,160	\$ 34,234,735
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	905,805	271,688	-	6,740	-	26,576	-	-	\$ 1,210,809
0033 TEEN PARENTING PROGRAM	330,834	124,858	11,836	-	1,200	7,123	-	500	476,351
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,952	-	-	7,952
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	-	-	-	-	-	3,308	-	-	3,308
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	188,933	54,177	-	-	-	13,643	-	250	257,003
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	945	-	-	945
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	78,763	22,313	-	-	-	5,000	-	322	106,398
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	72,493	21,062	1,000	-	-	13,500	-	324	108,379
1600 TECHNICAL EDUCATION/COMPUTER TECH	-	-	-	-	-	437	-	-	437
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
2122 COUNSELING SERVICES	81,097	22,779	-	-	-	125	-	194	104,195
2134 NURSING SERVICES	50,009	15,257	-	-	-	-	-	-	65,266
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2410 PRINCIPAL'S OFFICE	221,884	73,950	-	8,205	-	10,000	-	526	314,565
SRE TOTAL	1,929,818	606,084	13,836	14,945	2,100	140,111	-	4,814	\$ 2,711,708



Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700's	0800/0900's	2015-16
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES		USES		BUDGET
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1800 COCURRICULAR ACTIVITIES	7,521	1,486	-	-	-	-	-	-	\$ 9,007
1808 INTRAMURALS - GENERAL	293,091	57,882	-	-	-	-	-	-	350,973
1900 STUDENT ACTIVITIES	7,053	1,392	-	-	-	-	-	-	8,445
1910 ELEM SPONSOR STUDENT ACT	36,213	7,152	-	-	-	-	-	-	43,365
1920 MIDDLE SPONSOR STUDENT AC	102,028	20,146	-	-	-	-	-	-	122,174
1930 HIGH SPONSOR STUDENT ACT	560,476	110,700	-	-	-	-	-	-	671,176
8916 JITSUYGO HIGH SCH PROGRAM	1,080	214	8,553	-	-	800	-	400	11,047
SRE TOTAL	1,007,462	198,972	8,553	-	-	800	-	400	\$ 1,216,187
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,885,792	824,778	-	-	-	7,790	-	-	\$ 3,718,360
0020 GEN MIDDLE EDUCATION	939,559	270,995	-	-	-	9,748	-	163	1,220,465
0030 GEN HIGH SCHOOL EDUCATION	784,720	224,366	-	-	-	10,194	-	-	1,019,280
0090 OTHER GEN EDUCATION	4,154	820	692	-	-	3,763	-	865	10,294
2200 INSTRUCTIONAL STAFF SPRT	596,299	172,586	-	2,681	9,729	3,566	-	765	785,626
2212 CURRICULUM DEVELOPMENT	3,087	610	1,411	-	742	-	-	-	5,850
2214 EVALUATION INSTRUCT SVCS	25,674	8,419	4,000	-	-	3,614	-	-	41,707
SRE TOTAL	5,239,285	1,502,574	6,103	2,681	10,471	38,675	-	1,793	\$ 6,801,582
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	685,215	246,351	300	-	118,394	19,884	-	-	\$ 1,070,144
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
1090 OTHER INDUST ARTS/TECH	73,071	21,176	20,000	-	-	-	-	-	114,247
1900 STUDENT ACTIVITIES	11,416	2,256	-	-	1,250	4,350	-	1,100	20,372
2237 ADMIN TAG PROGRAMS	106,010	32,696	9,000	-	4,882	93,033	-	1,500	247,121
SRE TOTAL	875,712	302,479	29,300	-	124,526	118,522	-	2,600	\$ 1,453,139
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	284,930	75,086	173,294	-	-	257,626	-	-	\$ 790,936
2112 ATTENDANCE SERVICES	143,350	43,724	-	-	-	-	-	-	187,074
2113 SOCIAL WORK SERVICES	367,685	134,078	-	-	-	-	-	-	501,763
2114 STUDENT ACCOUNTING	424,736	125,736	17,008	2,910	1,500	4,154	-	750	576,794
2122 COUNSELING SERVICES	3,397,989	954,517	4,200	-	15,179	59,673	-	2,593	4,434,151
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	719,928	220,492	14,000	2,000	6,150	3,419	600	1,600	968,189
2139 OTHR HLTH SVCS-MEDICAID	737,894	284,729	494,760	20,000	56,000	110,200	165,000	1,187,311	3,055,894
2190 OTHER SUPPORT SERVICES-STUDENTS	349,170	99,873	-	-	-	-	-	-	449,043
SRE TOTAL	6,425,682	1,938,235	703,262	24,910	78,829	435,390	165,600	1,192,254	\$ 10,964,162
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	102,758	84,691	668,901	-	383,129	447,613	-	15,000	\$ 1,702,092
2210 IMPROVEMENT INSTRUC SVCS	904,988	248,197	-	-	2,610	12,175	-	-	1,167,970
2211 ADMIN LEARNING SERVICES	291,765	79,417	-	6,250	2,000	11,000	-	10,000	400,432
2212 CURRICULUM DEVELOPMENT	380,930	108,201	700	-	-	52,398	-	-	542,229
2213 STAFF DEVELOPMENT	277,646	235,740	16,338	-	3,450	30,214	-	8,373	571,761
2214 EVALUATION INSTRUCT SVCS	446,992	125,008	1,250	-	-	2,706	-	4,106	580,062
2219 LEARNING MATERIALS CENTER	48,489	16,271	-	-	-	-	-	-	64,760
2220 MEDIA SUPPORT SERVICES	642,378	213,947	-	-	-	-	-	-	856,325
2222 LIBRARY SUPPORT SVCS	3,496,895	998,883	178	-	-	42,802	300	1,297	4,540,355
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	-	63,053
2225 INSTRUCTIONAL TECHNOLOGY	531,227	153,984	-	-	6,200	4,000	10,000	-	705,411
2231 ADMIN SPECIAL EDUCATION	514,674	137,521	-	-	-	-	-	-	652,195
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	44,696	13,308	-	-	-	-	-	-	58,004
SRE TOTAL	7,683,438	2,415,168	687,367	64,423	400,736	603,168	11,573	38,776	\$ 11,904,649



Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700's	0800/0900's	2015-16
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 23 GENERAL ADMINISTRATION									
SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	747,119	196,385	468,512	4,000	41,892	63,891	2,500	10,297	\$ 1,534,596
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	42,202	3,571	-	25,134	79,407
2312 BOE SECTRY BOARD OF EDUC	30,290	8,682	-	-	-	-	-	-	38,972
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	198,789	53,293	54,977	-	2,500	3,650	-	500	313,709
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	194,742	50,857	16,576	-	-	500	-	-	262,675
2321 SUPERINTENDENT	398,207	106,866	65	1,260	82,452	7,937	2,000	48,050	646,837
2322 COMMUNITY RELATIONS SVCS	-	-	100,000	-	-	-	-	-	100,000
2323 GRANT PROCURMNT/LOBBYING	78,432	20,598	-	-	1,000	1,500	-	-	101,530
2390 OTHER SUPPORT SERVICES	242,937	63,109	-	-	3,200	1,500	-	900	311,646
SRE TOTAL	1,890,516	499,790	1,177,880	6,460	173,246	82,549	4,500	84,881	\$ 3,919,822
SRE 24 SCHOOL ADMINISTRATION									
SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	573,852	8,479	69,195	-	6,840	11,000	-	2,000	\$ 671,366
2410 PRINCIPAL'S OFFICE	15,966,211	4,805,906	-	6,391	128,821	96,848	3,289	7,962	21,015,428
SRE TOTAL	16,540,063	4,814,385	69,195	6,391	135,661	107,848	3,289	9,962	\$ 21,686,794
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	-	370,000	-	-	\$ 370,000
2511 ADMIN BUSINESS SERVICES	229,018	60,333	-	-	-	-	-	-	289,351
2513 BUDGETING SERVICES	521,077	151,590	23,400	500	16,850	6,500	-	8,500	728,417
2515 PAYROLL SERVICES	349,247	103,272	-	-	-	-	-	-	452,519
2516 FINANCIAL ACCOUNTING SVCS	629,971	188,247	245,593	2,500	25,300	10,400	-	10,100	1,112,111
2520 PURCHASING SERVICES	347,579	103,778	-	750	13,900	8,900	-	1,100	476,007
2530 WAREHOUSING/DISTRIBUTING	541,821	167,481	5,000	14,000	5,200	4,600	29,000	11,500	778,602
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	-	11,157
SRE TOTAL	2,618,713	774,701	273,993	25,065	61,250	409,242	29,000	31,200	\$ 4,223,164
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	9,595,306	3,150,195	12,145	1,191,389	14,880	6,117,532	29,929	58,478	\$ 20,169,854
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	861,523	234,924	-	120	1,432	50	330	240	1,098,619
2620 ENVIRONMENTAL SERVICES	484,720	144,260	8,000	209,600	4,894	3,900	3,800	5,600	864,774
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	885,923	323,987	2,000	-	-	8,000	-	5,000	1,224,910
SRE TOTAL	11,827,472	3,853,366	24,145	1,403,109	21,206	6,132,482	34,059	69,318	\$ 23,365,157
SRE 28 CENTRAL SUPPORT SERVICES									
2800 CENTRAL SUPPORT SERVICES	30,000	435	143,135	-	-	71,900	-	-	\$ 245,470
2811 PLANNING SERVICES	284,869	80,413	130,000	600	13,400	66,800	-	3,700	579,782
2814 RESEARCH/EVALUATION SVCS	81,007	22,761	7,500	-	4,250	10,250	500	3,000	129,268
2820 COMMUNICATION SERVICES	326,256	91,610	47,000	-	9,230	7,551	-	11,800	493,447
2830 HUMAN RESOURCES	1,502,769	427,717	93,334	3,500	18,760	128,340	6,368	10,058	2,190,846
2832 RECRUITMENT/PLACEMENT SVC	158,479	46,256	55,000	-	2,780	98,000	-	15,000	375,515
2834 INSV TRAINING NON-CERT	-	-	-	-	1,604	-	-	-	1,604
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	610	-	-	-	-	-	-	3,696
2841 SUPERVISING INFO SYS SERVICES	559,733	155,952	150,290	5,500	49,541	20,500	50,000	10,500	1,002,016
2843 PROGRAMMING SERVICES	1,228,248	341,284	70,000	1,223,749	8,225	10,400	3,000	50	2,884,956
2844 OPERATIONS SERVICES	285,738	87,004	197,300	163,363	71,250	41,250	50,000	50	895,955
2845 TELECOMMUNICATIONS	83,197	23,798	2,500	153,813	180,000	-	14,759	350	458,417
2849 OTHER INFORMATION SYSTEMS SERVICES	792,562	244,154	5,000	-	28,000	26,000	3,000	2,000	1,100,716
2850 RISK MANAGEMENT SERVICES	-	-	-	-	320,000	-	-	-	320,000
2890 OTHER SUPPORT SERVICES	100,712	26,692	2,539	450	1,650	8,228	3,000	3,250	146,521
SRE TOTAL	5,436,656	1,548,686	912,598	1,550,975	709,040	489,519	130,677	59,908	\$ 10,838,059
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	152,481	50,592	5,000	98,000	-	55,000	-	(361,073)	\$ -
SRE TOTAL	152,481	50,592	5,000	98,000	-	55,000	-	(361,073)	\$ -
GRAND TOTAL	188,938,458	55,687,458	5,620,698	3,765,201	2,886,537	12,713,326	510,992	1,296,961	\$ 271,419,631



Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
0000 SCHOOL/DEPT WIDE	\$ 147,672,256	\$ 43,099,812	\$ 4,725,335	\$ 3,725,936	\$ 1,729,369	\$ 12,197,479	\$ 489,483	\$ 1,160,597	\$ 214,800,267
0013 K-3 LITERACY	645,786	178,335	-	-	-	-	-	-	824,121
0017 ELEMENTARY LITERACY	2,162,690	626,408	-	-	-	12,175	-	-	2,801,273
0021 CHOICE	367,283	106,261	-	-	-	600	-	-	474,144
0027 MIDDLE LEVEL LITERACY	403,285	116,742	-	-	-	-	-	-	520,027
0031 DROPOUT PREVENTION	954,087	290,218	487,225	-	-	-	-	-	1,731,530
0032 PASSAGES	115,990	33,700	-	-	-	-	-	-	149,690
0034 CONNECTIONS	220,259	63,734	-	-	-	1,905	-	-	285,898
0035 MULTI-CULTURAL	117,448	33,984	-	-	-	-	-	-	151,432
0036 SECONDARY LEVEL LITERACY	403,434	116,775	-	-	-	-	-	-	520,209
0037 EXPELLED STUDENT SERVICES	-	900	1,500	-	1,300	1,200	-	-	4,900
0038 HIGH SCHOOL OPTIONS	5,000	987	23,793	-	4,897	-	-	-	34,677
0039 ADVANCED PLACEMENT	87,886	25,452	-	-	-	-	-	-	113,338
0040 AVID	33,598	9,339	26,000	-	28,168	95	-	12,800	110,000
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,100	-	-	1,100
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,032	-	-	1,032
0068 INTERDISCIPLINARY ED	-	-	301	-	-	731	-	-	1,032
0069 INTERDISCIPLINARY ED	-	-	-	-	-	130	-	-	130
0071 TALENTED & GIFTED (SRA)	3,824	625	300	-	-	10,537	-	-	15,286
0072 TALENTED AND GIFTED	371,224	158,370	20,000	-	1,882	6,796	-	1,500	559,772
0073 TAG - DISTRICT PROGRAMS	394,422	113,324	-	-	122,644	44,649	-	1,100	676,139
0080 SUMMER OPTIONS	29,244	5,776	6,000	-	-	1,000	-	1,000	43,020
0081 SUMMER CHS	4,726	934	-	-	-	-	-	-	5,660
0082 SUMMER CHS JULY WARRIORS/IB	9,810	1,937	-	-	-	-	-	-	11,747
0083 SUMMER BHS PANTHER RISING	4,906	969	-	-	-	-	-	-	5,875
0084 SUMMER FHS KNIGHTS	10,293	2,033	-	-	-	-	-	-	12,326
0089 SUMMER ONLINE	97,477	20,942	4,032	-	58,255	300	-	300	181,306
0095 PARTNERS IN EDUCATION	(64,096)	56,914	-	-	500	500	-	-	(6,182)
0137 FAMILY ADVOCATE PROGRAM	107,922	39,438	-	-	-	-	-	-	147,360
0622 FRENCH	21,589	5,916	-	-	-	10,000	-	-	37,505
0660 ENGLISH AS 2ND LANGUAGE	4,638,899	1,329,181	692	-	-	31,495	-	1,028	6,001,295
2001 IB PROGRAM	140,177	39,807	3,700	-	29,500	7,000	-	33,600	253,784
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	-	160,000
2161 TRANSLATION SERVICES	103,548	26,940	794	-	-	14,871	-	-	146,153
2191 ADA/504 SERVICES	76,347	19,151	12,500	-	-	5,000	-	-	112,998
2204 RECRUITMENT	55,577	17,687	-	-	2,780	-	-	-	76,044
2205 INDUCTION	105,635	25,561	-	-	1,887	2,402	-	1,000	136,485
2207 TECHNOLOGY SPECIALISTS	642,378	213,947	-	-	-	-	-	-	856,325
2215 CULTURAL DIVERSITY	6,700	1,323	14,128	-	3,742	33,063	-	6,000	64,956
2216 FIRST AID TRAINING	4,519	893	-	-	-	2,500	-	8,000	15,912
2218 CURRICULUM DEVELOPMENT COUNCIL	2,760	545	-	-	-	-	-	-	3,305
2236 SUPERVISION-LIT/LANG	600,386	173,393	5,411	2,681	10,471	7,180	-	765	800,287
2391 ELEM EDUCATION SUPPORT	348,048	90,472	-	1,300	9,792	3,681	500	2,650	456,443
2393 SECONDARY ED SUPPORT	399,071	105,313	2,000	1,700	18,500	7,340	1,500	5,647	541,071
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	30,000	-	-	30,000
2491 SCHOOL LEVEL SUPPORT	13,852	2,896	30,195	-	6,840	11,000	-	2,000	66,783
2550 MAILROOM	-	-	-	7,600	-	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	124,054	37,944	-	-	1,000	-	-	-	162,998
2834 SUBSTITUTE OFFICE	58,658	18,301	-	-	-	-	-	-	76,959
3120 STATE VOCATIONAL ED	2,002,413	620,423	13,836	14,945	2,100	140,111	-	4,814	2,798,642
3130 STATE ECEA SPECIAL ED	25,328,851	7,823,696	73,956	11,039	852,910	70,614	19,509	54,160	34,234,735
3150 STATE TALENTED & GIFTED	106,242	30,160	9,000	-	-	56,540	-	-	201,942
GRAND TOTAL	188,938,458	55,687,458	5,620,698	3,765,201	2,886,537	12,713,026	510,992	1,296,961	\$ 271,419,331



Project/Program Budgets by Object (continued)

Project Detail

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	36,629,070	10,877,678	7,379	259,285	9,234	490,029	8,452	32,779	\$ 48,313,906
0020 GEN MIDDLE EDUCATION	20,668,440	6,032,303	267	125,444	15,243	388,350	4,044	16,972	27,251,063
0030 GEN HIGH SCHOOL EDUCATION	27,973,364	8,118,051	2,950	162,917	73,279	321,506	43,610	40,049	36,735,726
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	84,120	-	-	84,120
0060 INTEGRATED EDUCATION	901,583	267,746	-	8,038	618	9,592	-	759	1,188,336
0080 LIBRARY INSTRUCTION	77,834	37,483	-	1,439	-	114,552	371	3,023	234,702
0090 OTHER GEN EDUCATION	2,527,412	209,081	1,077,953	-	96,268	1,738,603	41,948	(41,726)	5,649,539
0093 HOMEBOUND/HOSPITAL	20,720	4,092	-	-	-	-	-	-	24,812
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,450,734	421,642	-	-	-	30,793	-	882	1,904,051
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0300 BUSINESS EDUCATION	-	-	-	-	-	7,413	-	186	7,599
0500 LANG ARTS ENGLISH	-	-	60	-	-	32,293	-	406	32,759
0510 LANGUAGE SKILLS	-	-	-	-	-	7,655	-	-	7,655
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	1,150	-	-	1,150
0600 FOREIGN LANGUAGES	-	-	25	-	-	20,641	-	-	20,666
0810 HEALTH EDUCATION	-	-	-	-	-	3,421	-	-	3,421
0830 PHYSICAL EDUCATION	2,477,709	720,085	-	-	-	19,077	110	401	3,217,382
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,654	-	-	3,654
0926 FOOD AND NUTRITION	-	-	-	-	-	500	-	-	500
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	7,208	-	-	7,208
1100 MATHEMATICS	-	-	-	-	-	381,499	-	-	381,499
1210 MUSIC GENERAL	2,474,533	719,145	1,000	-	-	13,697	20	1,150	3,209,545
1240 MUSIC VOCAL	-	-	-	-	-	6,475	-	306	6,781
1250 MUSIC INSTRUMENTAL	1,952,482	565,424	25	80	-	11,342	377	712	2,530,442
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	-	-	-	-	-	40,544	1,581	2,445	44,570
1500 SOCIAL SCIENCES	-	-	-	-	-	218,580	51	-	218,631
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	6,499	12,221	-	18,720
1690 OTHER COMPUTER TECHNOLOGY	860	-	-	-	-	418	-	-	1,278
1800 COCOURRICULAR ACTIVITIES	7,521	1,486	-	-	-	-	-	-	9,007
1808 INTRAMURALS - GENERAL	293,091	57,882	-	-	-	-	-	-	350,973
1900 STUDENT ACTIVITIES	7,053	1,392	-	-	-	-	-	-	8,445
1910 ELEM SPONSOR STUDENT ACT	36,213	7,152	-	-	-	-	-	-	43,365
1920 MIDDLE SPONSOR STUDENT A	102,028	20,146	-	-	-	-	-	-	122,174
1930 HIGH SPONSOR STUDENT ACT	487,881	96,361	-	-	-	-	-	-	584,242
2100 SUPPORT SERVICES-STUDENT	105,035	28,995	-	-	-	237,755	-	-	371,785
2113 SOCIAL WORK SERVICES	99,478	36,343	-	-	-	-	-	-	135,821
2114 STUDENT ACCOUNTING	424,736	125,736	17,008	2,910	1,500	4,154	-	750	576,794
2122 COUNSELING SERVICES	3,397,989	954,517	4,200	-	15,179	59,673	-	2,593	4,434,151
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	719,928	220,492	14,000	2,000	6,150	3,419	600	1,600	968,189
2139 OTHER HLTH SVCS-MEDICAID	737,894	284,729	494,760	20,000	56,000	110,200	165,000	1,187,311	3,055,894
2190 OTHER SUPPORT SERVICES-STUDENT	326,085	93,624	-	-	-	-	-	-	419,709
2231 ADMIN SPECIAL EDUCATION	514,674	137,521	-	-	-	-	-	-	652,195



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2200 INSTRUCTIONAL STAFF SPRT	50,000	-	654,773	-	377,000	409,148	-	-	\$ 1,490,921
2210 IMPROVEMENT INSTRUCT SVCS	259,202	69,862	-	-	2,610	-	-	-	331,674
2211 ADMIN LEARNING SERVICES	291,765	79,417	-	6,250	2,000	11,000	-	10,000	400,432
2212 CURRICULUM DEVELOPMENT	378,170	107,656	-	-	-	52,398	-	-	538,224
2213 STAFF DEVELOPMENT	277,646	235,740	10,338	-	3,450	30,214	-	8,373	565,761
2214 EVALUATION INSTRUCT SVCS	446,992	125,008	1,250	-	-	2,706	-	4,106	580,062
2219 LEARNING MATERIALS CENTER	48,489	16,271	-	-	-	-	-	-	64,760
2222 LIBRARY SUPPORT SVCS	3,496,895	998,883	178	-	-	42,802	300	1,297	4,540,355
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	-	63,053
2225 INSTRUCTIONAL TECHNOLOGY	531,227	153,984	-	-	6,200	4,000	10,000	-	705,411
2239 SUPERVISION-OTHER INSTR PROGRA	44,696	13,308	-	-	-	-	-	-	58,004
2300 ADMIN GEN SUPPORT SVCS	-	600	466,512	1,000	13,600	22,870	500	2,000	507,082
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	42,202	3,571	-	25,134	79,407
2312 BOE SECTRY BOARD OF ED	30,290	8,682	-	-	-	-	-	-	38,972
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	198,789	53,293	54,977	-	2,500	3,650	-	500	313,709
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	194,742	50,857	16,576	-	-	500	-	-	262,675
2321 SUPERINTENDENT	398,207	106,866	65	1,260	82,452	7,937	2,000	48,050	646,837
2322 COMMUNITY RELATIONS	-	-	100,000	-	-	-	-	-	100,000
2323 GRANT PROCUREMENT/LOBBYING	78,432	20,598	-	-	1,000	1,500	-	-	101,530
2390 OTHER SUPPORT SERVICES	242,937	63,109	-	-	3,200	1,500	-	900	311,646
2400 SCHOOL ADMIN SUPPORT SVC	560,000	5,583	39,000	-	-	-	-	-	604,583
2410 PRINCIPAL'S OFFICE	15,952,906	4,803,278	-	6,391	128,621	96,548	3,289	7,662	20,998,695
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	-	370,000	-	-	370,000
2511 ADMIN BUSINESS SERVICES	229,018	60,333	-	-	-	-	-	-	289,351
2513 BUDGETING SERVICES	521,077	151,590	23,400	500	16,850	6,500	-	8,500	728,417
2515 PAYROLL SERVICES	349,247	103,272	-	-	-	-	-	-	452,519
2516 FINANCIAL ACCOUNTING SERVICES	629,971	188,247	245,593	2,500	25,300	10,400	-	10,100	1,112,111
2520 PURCHASING SERVICES	347,579	103,778	-	750	13,900	8,900	-	1,100	476,007
2530 WAREHOUSING/DISTRIBUTING	541,821	167,481	5,000	6,400	5,200	4,600	29,000	11,500	771,002
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	-	11,157
2600 MAINTENANCE & OPERATIONS	9,595,306	3,150,195	12,145	1,191,389	14,880	6,117,532	29,929	58,478	20,169,854
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	861,523	234,924	-	120	1,432	50	330	240	1,098,619
2620 ENVIRONMENTAL SERVICES	360,666	106,316	8,000	209,600	3,894	3,900	3,800	5,600	701,776
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	885,923	323,987	2,000	-	-	8,000	-	5,000	1,224,910
2800 CENTRAL SUPPORT SERVICES	30,000	435	143,135	-	-	71,900	-	-	245,470
2811 PLANNING SERVICES	263,280	74,497	130,000	600	13,400	56,800	-	3,700	542,277
2814 RESEARCH/EVALUATION SERVICES	81,007	22,761	7,500	-	4,250	10,250	500	3,000	129,268
2820 COMMUNICATION SERVICES	326,256	91,610	47,000	-	9,230	7,551	-	11,800	493,447
2830 HUMAN RESOURCES	1,444,111	409,416	93,334	3,500	18,760	128,340	6,368	10,058	2,113,887
2832 RECRUITMENT/PLACEMENT SSERVICE	102,902	28,569	55,000	-	-	98,000	-	15,000	299,471
2834 INSVC TRAINING NON-CERT	-	-	-	-	1,604	-	-	-	1,604
2835 EMPLOYEE INSURANCE SERVICES	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	610	-	-	-	-	-	-	3,696
2841 SUPERVISING INFO SYS SERVICES	559,733	155,952	150,290	5,500	49,541	20,500	50,000	10,500	1,002,016
2843 PROGRAMMING SERVICES	1,228,248	341,284	70,000	1,223,749	8,225	10,400	3,000	50	2,884,956
2844 OPERATIONS SERVICES	285,738	87,004	197,300	163,363	71,250	41,250	50,000	50	895,955
2845 TELECOMMUNICATIONS	83,197	23,798	2,500	153,813	180,000	-	14,759	350	458,417
2849 OTHER INFORMATION SERVICES	792,562	244,154	5,000	-	28,000	26,000	3,000	2,000	1,100,716
2850 RISK MANAGEMENT SERVICES	-	-	-	-	320,000	-	-	-	320,000
2890 OTHER SUPPORT SERVICES CENTRAL	100,712	26,692	2,539	450	1,650	8,228	3,000	3,250	146,521
3230 PRINT SHOP DISTRICT	152,481	50,592	5,000	98,000	-	55,000	-	(361,073)	-
8916 JITSUYGO HIGH SCH PROGRAM	1,080	214	8,553	-	-	800	-	400	11,047
PROJECT TOTAL	147,672,256	43,099,812	4,725,335	3,725,936	1,729,369	12,197,479	489,483	1,160,597	214,800,267



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
0013 K-3 LITERACY									
0010 GEN ELEMENTARY ED	-	-	-	-	-	300	-	-	\$ 300
2210 IMPROVEMENT INSTRUCT SVCS	645,786	178,335	-	-	-	-	-	-	824,121
PROJECT TOTAL	645,786	178,335	-	-	-	300	-	-	\$ 824,421
0017 ELEMENTARY LITERACY									
0010 GEN ELEMENTARY ED	2,125,962	615,782	-	-	-	-	-	-	\$ 2,741,744
0060 INTEGRATED EDUCATION	36,728	10,626	-	-	-	-	-	-	47,354
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	-	12,175	-	-	12,175
PROJECT TOTAL	2,162,690	626,408	-	-	-	12,175	-	-	\$ 2,801,273
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	367,283	106,261	-	-	-	600	-	-	\$ 474,144
PROJECT TOTAL	367,283	106,261	-	-	-	600	-	-	\$ 474,144
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	403,285	116,742	-	-	-	-	-	-	520,027
PROJECT TOTAL	403,285	116,742	-	-	-	-	-	-	\$ 520,027
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	650,452	188,197	469,225	-	-	-	-	-	1,307,874
2112 ATTENDANCE SERVICES	143,350	43,724	-	-	-	-	-	-	187,074
2113 SOCIAL WORK SERVICES	160,285	58,297	-	-	-	-	-	-	218,582
PROJECT TOTAL	954,087	290,218	487,225	-	-	-	-	-	\$ 1,731,530
0032 PASSAGES									
0030 GEN HIGH SCHOOL ED	115,990	33,700	-	-	-	-	-	-	\$ 149,690
PROJECT TOTAL	115,990	33,700	-	-	-	-	-	-	\$ 149,690
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	220,259	63,734	-	-	-	1,905	-	-	\$ 285,898
PROJECT TOTAL	220,259	63,734	-	-	-	1,905	-	-	\$ 285,898
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	117,448	33,984	-	-	-	-	-	-	\$ 151,432
PROJECT TOTAL	117,448	33,984	-	-	-	-	-	-	\$ 151,432
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL ED	403,434	116,775	-	-	-	-	-	-	\$ 520,209
PROJECT TOTAL	403,434	116,775	-	-	-	-	-	-	\$ 520,209
0037 EXPELLED STUDENT SERVICES									
0030 GEN HIGH SCHOOL ED	-	900	1,500	-	1,300	1,200	-	-	\$ 4,900
PROJECT TOTAL	-	900	1,500	-	1,300	1,200	-	-	\$ 4,900
0038 HIGH SCHOOL OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	5,000	987	23,793	-	4,897	-	-	-	\$ 34,677
PROJECT TOTAL	5,000	987	23,793	-	4,897	-	-	-	\$ 34,677
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	43,943	12,726	-	-	-	-	-	-	\$ 56,669
0030 GEN HIGH SCHOOL EDUCATION	43,943	12,726	-	-	-	-	-	-	56,669
PROJECT TOTAL	87,886	25,452	-	-	-	-	-	-	\$ 113,338
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	345	20,000	-	28,168	95	-	12,800	\$ 63,158
0030 GEN HIGH SCHOOL EDUCATION	31,848	8,994	-	-	-	-	-	-	40,842
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	33,598	9,339	26,000	-	28,168	95	-	12,800	\$ 110,000
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	669	-	-	\$ 669
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	431
PROJECT TOTAL	-	-	-	-	-	1,100	-	-	\$ 1,100



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	600	-	-	\$ 600
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
PROJECT TOTAL	-	-	-	-	-	1,032	-	-	\$ 1,032
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	600	-	-	\$ 600
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	-	432
PROJECT TOTAL	-	-	301	-	-	731	-	-	\$ 1,032
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	-	-	9,282	-	-	\$ 14,031
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
PROJECT TOTAL	3,824	625	300	-	-	10,537	-	-	\$ 15,286
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	295,132	136,597	-	-	-	602	-	-	\$ 432,331
1090 OTHER INDUST ARTS/TECH	73,071	21,176	20,000	-	-	-	-	-	114,247
1900 STUDENT ACTIVITIES	3,021	597	-	-	1,000	-	-	-	4,618
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	371,224	158,370	20,000	-	1,882	6,796	-	1,500	\$ 559,772
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	286,292	80,208	-	-	118,394	10,000	-	-	\$ 494,894
1900 STUDENT ACTIVITIES	8,395	1,659	-	-	250	4,350	-	1,100	15,754
2237 ADMIN TAG PROGRAMS	99,735	31,457	-	-	4,000	30,299	-	-	165,491
PROJECT TOTAL	394,422	113,324	-	-	122,644	44,649	-	1,100	\$ 676,139
0080 SUMMER OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	15,939	3,148	6,000	-	-	1,000	-	1,000	\$ 27,087
2410 PRINCIPAL'S OFFICE	13,305	2,628	-	-	-	-	-	-	15,933
PROJECT TOTAL	29,244	5,776	6,000	-	-	1,000	-	1,000	\$ 43,020
0081 SUMMER CHS									
0030 GEN HIGH SCHOOL EDUCATION	4,726	934	-	-	-	-	-	-	\$ 5,660
PROJECT TOTAL	4,726	934	-	-	-	-	-	-	\$ 5,660
0082 SUMMER CHS JULY WARRIORS/1B									
0030 GEN HIGH SCHOOL EDUCATION	9,810	1,937	-	-	-	-	-	-	\$ 11,747
PROJECT TOTAL	9,810	1,937	-	-	-	-	-	-	\$ 11,747
0083 SUMMER BHS PANTHER RISING									
0030 GEN HIGH SCHOOL EDUCATION	4,906	969	-	-	-	-	-	-	\$ 5,875
PROJECT TOTAL	4,906	969	-	-	-	-	-	-	\$ 5,875
0084 SUMMER FHS KNIGHTS									
0030 GEN HIGH SCHOOL EDUCATION	10,293	2,033	-	-	-	-	-	-	\$ 12,326
PROJECT TOTAL	10,293	2,033	-	-	-	-	-	-	\$ 12,326
0089 SUMMER ONLINE									
0020 GEN MIDDLE EDUCATION	-	-	-	-	4,000	-	-	-	\$ 4,000
0030 GEN HIGH SCHOOL EDUCATION	74,392	14,693	4,032	-	54,055	-	-	-	147,172
2190 INSTRUCTIONAL SUPPORT SERVICES	23,085	6,249	-	-	-	-	-	-	29,334
2410 PRINCIPAL'S OFFICE	-	-	-	-	200	300	-	300	800
PROJECT TOTAL	97,477	20,942	4,032	-	58,255	300	-	300	\$ 181,306



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPRT	(64,096)	56,914	-	-	500	500	-	-	\$ (6,182)
PROJECT TOTAL	(64,096)	56,914	-	-	500	500	-	-	\$ (6,182)
0137 FAMILY ADVOCATE PROGRAM									
2113 SOCIAL WORK SERVICES	107,922	39,438	-	-	-	-	-	-	\$ 147,360
PROJECT TOTAL	107,922	39,438	-	-	-	-	-	-	\$ 147,360
0193 PLANNING INNOVATIONS									
2811 PLANNING SERVICES	21,589	5,916	-	-	-	10,000	-	-	\$ 37,505
PROJECT TOTAL	21,589	5,916	-	-	-	10,000	-	-	\$ 37,505
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,885,792	824,778	-	-	-	7,790	-	-	\$ 3,718,360
0020 GEN MIDDLE EDUCATION	939,559	270,995	-	-	-	9,748	-	163	1,220,465
0030 GEN HIGH SCHOOL EDUCATION	784,720	224,366	-	-	-	10,194	-	-	1,019,280
0090 OTHER GEN EDUCATION	4,154	820	692	-	-	3,763	-	865	10,294
2214 EVALUATION INSTRUCT SVCS	24,674	8,222	-	-	-	-	-	-	32,896
PROJECT TOTAL	4,638,899	1,329,181	692	-	-	31,495	-	1,028	\$ 6,001,295
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	140,177	39,807	-	-	6,000	6,000	-	20,000	211,984
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
PROJECT TOTAL	140,177	39,807	3,700	-	29,500	7,000	-	33,600	\$ 253,784
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	103,548	26,940	794	-	-	14,871	-	-	\$ 146,153
PROJECT TOTAL	103,548	26,940	794	-	-	14,871	-	-	\$ 146,153
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	76,347	19,151	12,500	-	-	5,000	-	-	\$ 112,998
PROJECT TOTAL	76,347	19,151	12,500	-	-	5,000	-	-	\$ 112,998
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	55,577	17,687	-	-	2,780	-	-	-	\$ 76,044
PROJECT TOTAL	55,577	17,687	-	-	2,780	-	-	-	\$ 76,044
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	105,635	25,561	-	-	1,887	2,402	-	1,000	\$ 136,485
PROJECT TOTAL	105,635	25,561	-	-	1,887	2,402	-	1,000	\$ 136,485
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	642,378	213,947	-	-	-	-	-	-	\$ 856,325
PROJECT TOTAL	642,378	213,947	-	-	-	-	-	-	\$ 856,325
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPRT	6,700	1,323	14,128	-	3,742	33,063	-	6,000	\$ 64,956
PROJECT TOTAL	6,700	1,323	14,128	-	3,742	33,063	-	6,000	\$ 64,956
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	4,519	893	-	-	-	2,500	-	8,000	\$ 15,912
PROJECT TOTAL	4,519	893	-	-	-	2,500	-	8,000	\$ 15,912
2218 CURRICULUM DEVELOPMENT COUNCIL									
2212 CURRICULUM DEVELOPMENT	2,760	545	-	-	-	-	-	-	\$ 3,305
PROJECT TOTAL	2,760	545	-	-	-	-	-	-	\$ 3,305
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPRT	596,299	172,586	-	2,681	9,729	3,566	-	765	\$ 785,626
2212 CURRICULUM DEVELOPMENT	3,087	610	1,411	-	742	-	-	-	5,850
2214 EVALUATION INSTRUCT SVCS	1,000	197	4,000	-	-	3,614	-	-	8,811
PROJECT TOTAL	600,386	173,393	5,411	2,681	10,471	7,180	-	765	\$ 800,287
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	348,048	90,472	-	1,300	9,792	3,681	500	2,650	\$ 456,443
PROJECT TOTAL	348,048	90,472	-	1,300	9,792	3,681	500	2,650	\$ 456,443
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	399,071	105,313	2,000	1,700	18,500	7,340	1,500	5,647	\$ 541,071
PROJECT TOTAL	399,071	105,313	2,000	1,700	18,500	7,340	1,500	5,647	\$ 541,071
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	30,000	-	-	\$ 30,000
PROJECT TOTAL	-	-	-	-	-	30,000	-	-	\$ 30,000
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	13,852	2,896	30,195	-	6,840	11,000	-	2,000	\$ 66,783
PROJECT TOTAL	13,852	2,896	30,195	-	6,840	11,000	-	2,000	\$ 66,783
2550 MAILROOM									
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	-	\$ 7,600
PROJECT TOTAL	-	-	-	7,600	-	-	-	-	\$ 7,600



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	124,054	37,944	-	-	1,000	-	-	-	\$ 162,998
PROJECT TOTAL	124,054	37,944	-	-	1,000	-	-	-	\$ 162,998
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	58,658	18,301	-	-	-	-	-	-	\$ 76,959
PROJECT TOTAL	58,658	18,301	-	-	-	-	-	-	\$ 76,959
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	905,805	271,688	-	6,740	-	26,576	-	-	\$ 1,210,809
0033 TEEN PARENTING PROGRAM	330,834	124,858	11,836	-	1,200	7,123	-	500	476,351
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,952	-	-	7,952
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	-	-	-	-	-	3,308	-	-	3,308
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	188,933	54,177	-	-	-	13,643	-	250	257,003
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	945	-	-	945
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	78,763	22,313	-	-	-	5,000	-	322	106,398
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	72,493	21,062	1,000	-	-	13,500	-	324	108,379
1600 TECHNICAL EDUCATION/COMP TECH	-	-	-	-	-	437	-	-	437
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	72,595	14,339	-	-	-	-	-	-	86,934
2122 COUNSELING SERVICES	81,097	22,779	-	-	-	125	-	194	104,195
2134 NURSING SERVICES	50,009	15,257	-	-	-	-	-	-	65,266
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2410 PRINCIPAL'S OFFICE	221,884	73,950	-	8,205	-	10,000	-	526	314,565
PROJECT TOTAL	2,002,413	620,423	13,836	14,945	2,100	140,111	-	4,814	\$ 2,798,642
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	23,831	4,325	-	800	4,045	-	-	\$ 153,653
0093 HOMEBOUND/HOSPITAL	23,879	4,716	-	-	-	-	-	-	28,595
1700 SPECIAL EDUCATION	15,177,511	4,884,416	39,308	11,039	602,726	59,454	19,509	13,485	20,807,448
1710 PHYS DISABILITY	1,005,865	289,402	-	-	-	-	-	-	1,295,267
1720 VISUAL DISABILITY	123,069	35,113	-	-	-	-	-	-	158,182
1730 HEARING DISABILITY	563,909	179,559	-	-	-	306	-	-	743,774
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	3,135,634	884,167	-	-	-	-	-	-	4,019,801
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,336,641	457,992	173	-	246,809	-	-	-	2,041,615
2113 SOCIAL WORK SERVICES	1,073,700	294,203	-	-	-	-	-	-	1,367,903
2123 COUNSELING SERVICES	716,487	197,064	-	-	-	-	-	-	913,551
2140 PSYCHOLOGICAL SERVICES	1,735,578	476,551	-	-	-	-	-	-	2,212,129
2153 AUDIOLOGY SERVICES	96,634	25,879	-	-	-	-	-	-	122,513
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	219,292	70,803	-	-	-	-	-	40,675	330,770
PROJECT TOTAL	25,328,851	7,823,696	73,956	11,039	852,910	70,614	19,509	54,160	\$ 34,234,735
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	99,967	28,921	-	-	-	-	-	-	\$ 128,888
2237 ADMIN TAG PROGRAMS	6,275	1,239	9,000	-	-	56,540	-	-	73,054
PROJECT TOTAL	106,242	30,160	9,000	-	-	56,540	-	-	\$ 201,942
GRAND TOTAL	188,938,458	55,687,458	5,620,698	3,765,201	2,886,537	12,713,326	510,992	1,296,961	\$ 271,419,631



Authorized Positions

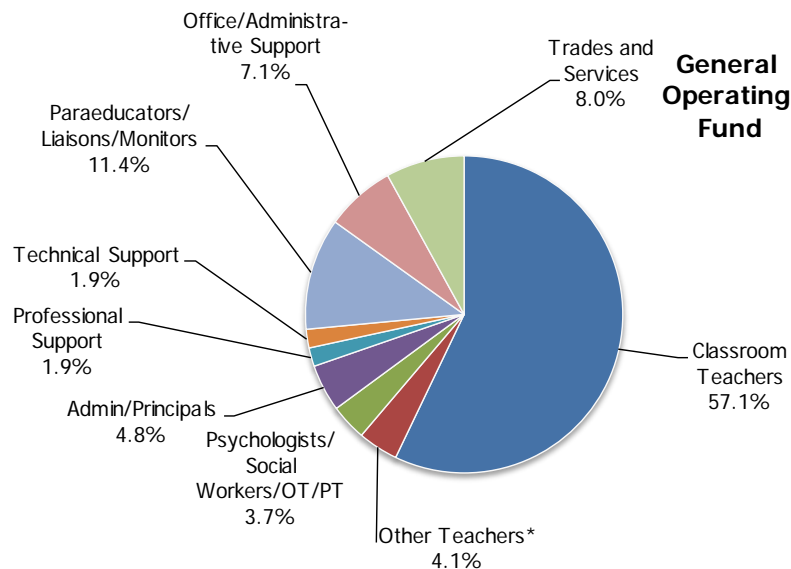
	2011-12	2012-13	2013-14	2014-15	2015-16
Classroom Teachers	1,622.134	1,575.613	1,555.763	1,543.459	1,549.082
Other Teachers*	113.281	100.382	103.084	105.284	111.884
Psychologists/ Social Workers/OT/PT	89.838	89.838	85.461	85.061	100.118
Admin/Principals	112.315	109.515	118.349	124.382	131.332
Professional Support	39.450	45.200	49.371	52.671	50.646
Technical Support	52.712	51.712	53.212	51.212	52.212
Paraeducators/Liaisons/Monitors	295.046	292.058	301.924	303.005	309.458
Office/Administrative Support	189.111	193.386	191.249	189.711	192.960
Trades and Services	217.125	215.475	217.075	216.075	216.575
TOTAL FTE:	2,731.012	2,673.179	2,675.488	2,670.860	2,714.267

* Other Teachers- Temporary Assignments, Media Specialists & Counselors

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

	2011-12 Audited	2012-13 Audited	2013-14 Audited	2014-15 UnAudited	2015-16 Budgeted
TOTAL STUDENT FTE	28,317.5	28,536.3	28,952.7	29,398.3	29,702.3
STUDENT FTE (Less Charters)	26,033.9	26,250.7	26,660.0	27,135.7	27,501.2
CHARTER STUDENT FTE	2,283.6	2,285.6	2,292.7	2,262.6	2,201.1

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



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



Location Budget by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	6.330	464,277	134,389	-	-	-	262,569	-	-	\$ 861,235
102 RESERVES - ELEM LEVEL	5.285	319,452	99,364	163,000	-	23,500	11,000	-	13,600	629,916
103 IT - ELEM LEVEL	5.003	246,386	82,171	-	-	-	-	-	-	328,557
119 BEAR CREEK ELEMENTARY	31.372	2,077,707	624,858	-	14,419	949	63,310	467	569	2,782,279
120 BIRCH ELEMENTARY	33.902	2,104,438	648,423	-	42,596	1,553	76,328	-	1,275	2,874,613
124 COLUMBINE ELEMENTARY	46.603	3,086,350	928,220	1,000	22,219	3,240	96,014	1,500	2,700	4,141,243
127 CREST VIEW ELEMENTARY	43.556	2,900,951	871,027	-	26,468	1,260	91,623	-	75	3,891,404
130 DOUGLASS ELEMENTARY	32.933	2,180,543	655,758	-	33,823	840	63,983	-	-	2,934,947
131 SANCHEZ ELEMENTARY	38.581	2,461,929	751,517	-	28,223	2,900	87,208	800	600	3,333,177
132 EISENHOWER ELEMENTARY	35.360	2,236,830	684,618	100	29,737	1,230	85,793	100	340	3,038,748
134 EMERALD ELEMENTARY	35.628	2,278,416	693,240	-	20,704	1,442	92,912	2,006	4,653	3,093,373
136 FLATIRONS ELEMENTARY	22.731	1,493,481	450,642	-	23,277	1,044	47,973	-	264	2,016,681
138 FOOTHILL ELEMENTARY	42.285	2,724,191	827,617	350	25,280	2,060	98,672	1,500	1,000	3,680,670
141 GOLD HILL ELEMENTARY	3.443	223,749	67,749	-	4,647	84	12,849	-	33	309,111
144 HEATHERWOOD ELEMENTARY	31.570	1,991,819	609,994	1,373	25,784	1,040	103,634	331	3,787	2,737,762
147 JAMESTOWN ELEMENTARY	3.237	213,986	64,391	-	2,605	84	17,935	-	-	299,001
150 KOHL ELEMENTARY	37.897	2,427,814	739,244	-	20,158	1,240	76,477	1,400	900	3,267,233
153 LAFAYETTE ELEMENTARY	45.805	2,993,250	904,854	-	19,635	1,456	77,585	-	2,500	3,999,280
154 RYAN ELEMENTARY	34.283	2,197,388	669,184	-	24,498	2,072	56,195	-	600	2,949,937
156 FIRESIDE ELEMENTARY	34.438	2,277,264	684,240	-	48,154	1,040	114,644	-	500	3,125,842
157 LOUISVILLE ELEMENTARY	44.911	2,904,853	881,573	-	32,826	2,220	71,712	768	1,728	3,895,680
158 COAL CREEK ELEMENTARY	30.025	2,012,108	602,452	-	19,445	1,295	56,058	580	886	2,692,824
161 BCSIS	23.561	1,563,212	469,953	551	14,540	1,458	61,035	-	911	2,111,660
164 CREEKSIDE ELEMENTARY	31.614	1,953,820	602,932	-	19,716	1,340	81,451	-	1,650	2,660,909
166 MESA ELEMENTARY	24.027	1,577,439	476,102	552	16,871	1,587	68,883	387	2,625	2,144,446
169 NEDERLAND ELEMENTARY	25.507	1,587,576	487,773	-	10,477	1,190	97,909	-	1,250	2,186,175
180 PIONEER ELEMENTARY	43.603	2,882,586	866,339	1,394	26,301	1,640	112,972	500	2,804	3,894,536
185 SUPERIOR ELEMENTARY	32.066	2,127,616	638,666	2,139	19,383	250	107,343	-	2,847	2,898,244
190 UNIVERSITY HILL ELEM	40.138	2,609,884	789,483	1,269	16,125	1,066	89,742	113	313	3,507,995
192 HIGH PEAKS ELEMENTARY	21.787	1,428,171	431,450	178	14,039	940	54,964	-	1,770	1,931,512
193 COMMUNITY MONTESSORI	22.380	1,461,914	441,750	-	15,384	1,190	51,457	-	469	1,972,164
196 WHITTIER ELEMENTARY	36.079	2,392,095	719,052	-	16,927	990	32,393	-	115	3,161,572
LEVEL TOTAL	945.940	61,401,495	18,599,025	171,906	634,261	62,200	2,422,623	10,452	50,764	\$ 83,352,726
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	13.106	959,083	277,807	-	-	-	325,716	-	-	\$ 1,562,606
202 RESERVES - MIDDLE LEVEL	1.629	116,340	33,998	44,000	-	28,248	95	-	12,800	235,481
203 IT - MIDDLE LEVEL	4.003	198,205	65,958	-	-	-	-	-	-	264,163
225 BROOMFIELD HEIGHTS MIDDLE	47.535	3,152,887	948,113	151	42,037	2,881	117,490	856	4,304	4,268,719
230 MANHATTAN MIDDLE	46.059	3,110,289	929,609	-	48,376	5,241	149,527	401	4,825	4,248,268
240 CASEY MIDDLE	51.964	3,551,482	1,056,335	-	35,423	3,076	66,405	1,067	2,157	4,715,945
250 CENTENNIAL MIDDLE	46.177	3,232,726	953,320	-	28,616	3,085	141,420	2,675	2,667	4,364,509
252 ANGEVINE MIDDLE	62.797	4,250,715	1,270,683	-	67,110	3,520	192,553	-	8,200	5,792,781
254 LOUISVILLE MIDDLE	47.142	3,199,063	953,588	-	63,431	2,480	150,633	1,000	1,000	4,371,195
260 PLATT MIDDLE	45.191	2,975,316	897,618	300	43,554	2,180	178,762	600	900	4,099,230
270 SOUTHERN HILLS MIDDLE	41.517	2,758,402	829,303	525	39,797	2,831	152,471	-	2,393	3,785,722
LEVEL TOTAL	407.120	27,504,508	8,216,332	44,976	368,344	53,542	1,475,072	6,599	39,246	\$ 37,708,619



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	EQUIPMENT	2015-16 REVISED BUDGET
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.225	529,122	153,228	-	-	-	511,715	-	-	\$ 1,194,065
302 RESERVES - SENIOR LEVEL	7.141	523,622	152,478	523,771	-	226,859	23,500	-	20,400	1,470,630
303 IT-HIGH SCHOOL LEVEL	3.994	197,787	65,818	-	-	-	-	-	-	263,605
310 BOULDER HIGH	134.846	9,233,957	2,739,160	-	81,568	11,700	452,618	10,000	14,000	12,543,003
315 BROOMFIELD HIGH	110.071	7,320,433	2,199,505	-	58,660	8,168	348,598	22,426	7,482	9,965,272
320 CENTAURUS HIGH	90.832	6,188,965	1,843,021	-	69,996	12,611	332,614	3,763	11,567	8,462,537
330 FAIRVIEW HIGH	142.349	9,567,353	2,864,320	-	100,865	10,789	481,144	4,078	11,882	13,040,431
350 NEW VISTA HIGH	26.154	1,856,127	545,776	1,841	47,933	5,620	95,154	3,534	3,047	2,559,032
360 MONARCH HIGH	110.859	7,635,170	2,264,151	1,241	37,537	8,419	386,065	14,771	14,744	10,362,098
LEVEL TOTAL	633.471	43,052,536	12,827,457	526,853	396,559	284,166	2,631,408	58,572	83,122	\$ 59,860,673
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	20.816	1,569,066	454,776	200	7,737	3,815	13,355	-	939	\$ 2,049,888
461 BOULDER UNIVERSAL	9.427	684,456	199,483	-	-	-	-	-	-	883,939
490 TECHNICAL ED CENTER	32.000	1,806,034	576,835	13,836	47,194	2,100	319,410	-	4,814	2,770,223
LEVEL TOTAL	62.243	4,059,556	1,231,094	14,036	54,931	5,915	332,765	-	5,753	\$ 5,704,050
COMBINATION SCHOOLS										
502 MONARCH K-8	66.491	4,447,373	1,337,602	-	66,686	2,321	203,375	-	3,400	\$ 6,060,757
503 NEDERLAND MIDDLE/SENIOR	39.016	2,611,175	783,440	-	23,173	8,757	150,392	110	1,220	3,578,267
504 NEDERLAND MIDDLE	0.000	12,028	2,374	-	-	-	-	-	-	14,402
505 ASPEN CREEK K-8	75.601	4,890,074	1,485,743	600	43,509	2,856	192,440	-	6,261	6,621,483
506 ELDORADO K-8	68.758	4,737,998	1,405,209	-	40,346	3,720	174,156	-	400	6,361,829
507 HALCYON	4.412	326,047	94,156	-	7,034	110	15,889	-	-	443,236
508 BOULDER EXPLORE	0.000	-	-	-	-	-	141,073	-	-	141,073
590 SUMMER SCHOOL	0.500	109,063	25,661	6,000	-	-	1,000	-	1,000	142,724
595 ALTERNATIVE LEARNING OPTIONS	2.100	288,186	71,377	6,552	-	97,685	300	-	300	464,400
LEVEL TOTAL	256.878	17,421,944	5,205,562	13,152	180,748	115,449	878,625	110	12,581	\$ 23,828,171
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.500	38,460	10,973	-	7,635	-	63,265	-	-	\$ 120,333
932 BOULDER PREP CHARTER	1.000	76,918	21,945	-	-	-	-	-	-	98,863
952 HORIZONS K-8 CHARTER	0.000	-	-	-	9,756	-	26,600	-	-	36,356
954 JUSTICE HIGH CHARTER	1.000	76,918	21,945	-	-	-	-	-	-	98,863
LEVEL TOTAL	2.500	192,296	54,863	-	17,391	-	89,865	-	-	\$ 354,415
CENTRALIZED SERVICES										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	751	-	-	-	-	-	-	\$ 4,551
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	30,000	-	-	30,000
2321 SUPERINTENDENT	3.800	398,207	106,866	65	1,260	82,452	7,937	2,000	48,050	646,837
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	-	100,000
2811 PLANNING SERVICES	0.000	-	-	125,000	-	-	-	-	-	125,000
LOCATION TOTAL	3.800	402,007	107,617	225,065	1,260	82,452	37,937	2,000	48,050	\$ 906,388
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.600	76,347	19,151	12,500	-	-	5,000	-	-	\$ 112,998
2315 LEGAL SERVICES	1.800	198,789	53,293	54,977	-	2,500	3,650	-	500	313,709
LOCATION TOTAL	2.400	275,136	72,444	67,477	-	2,500	8,650	-	500	\$ 426,707



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	EQUIPMENT	2015-16 REVISED BUDGET
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRU SVCS	0.000	9,031	2,286	-	-	2,610	-	-	-	13,927
2211 ADMIN LEARNING SERVICES	2.000	237,717	62,064	-	6,250	2,000	11,000	-	10,000	329,031
2212 CURRICULUM DEVELOPMENT	1.000	60,920	18,746	-	-	-	1,500	-	-	81,166
2213 STAFF DEVELOPMENT	0.000	16,608	3,280	3,473	-	1,000	2,214	-	3,773	30,348
2219 LEARNING MATERIALS CENTER	1.000	48,489	16,271	-	-	-	-	-	-	64,760
LOCATION TOTAL	4.000	372,765	102,647	3,473	6,250	5,610	29,451	-	13,773	\$ 533,969
606 BUSINESS SERVICES DIVISION										
2114 STUDENT ACCOUNTING SERVICES	6.000	424,736	125,736	17,008	1,220	1,500	3,500	-	750	\$ 574,450
2390 OTHER SUPPORT SERVICES	2.000	242,937	63,109	-	-	3,200	1,500	-	900	311,646
2511 SUPERVISING BUSINESS SERVICES	2.000	229,018	60,333	-	-	-	-	-	-	289,351
LOCATION TOTAL	10.000	896,691	249,178	17,008	1,220	4,700	5,000	-	1,650	\$ 1,175,447
607 STRATEGIC INITIATIVES										
2811 PLANNING SERVICES	2.000	194,138	54,273	5,000	600	13,400	46,800	-	3,700	\$ 317,911
2843 PROGRAMMING SERVICES	1.000	89,765	24,509	-	-	-	-	-	-	114,274
LOCATION TOTAL	3.000	283,903	78,782	5,000	600	13,400	46,800	-	3,700	\$ 432,185
608 PLANNING & ASSESSMENT										
2214 EVALUATION INSTRUCT SVCS	5.000	446,992	125,008	1,250	-	-	-	-	-	\$ 573,250
2814 RESEARCH/EVALUATION SVCS	1.000	81,007	22,761	7,500	-	4,250	10,250	500	3,000	129,268
LOCATION TOTAL	6.000	527,999	147,769	8,750	-	4,250	10,250	500	3,000	\$ 702,518
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,975	-	-	-	26,576	-	-	\$ 38,551
LOCATION TOTAL	0.000	10,000	1,975	-	-	-	26,576	-	-	\$ 38,551
610 PRESCHOOL ADMINISTRATION										
2200 INSTRUCTIONAL STAFF SPRT	0.470	22,008	7,498	-	-	-	-	-	-	\$ 29,506
2231 ADMIN SPED SPECIAL EDUC	0.333	39,575	10,574	-	-	-	-	-	-	50,149
LOCATION TOTAL	0.803	61,583	18,072	-	-	-	-	-	-	\$ 79,655
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	23,831	4,325	-	800	4,045	-	-	\$ 153,653
0093 HOMEBOUND/HOSPITAL	0.000	44,599	8,808	-	-	-	-	-	-	53,407
1700 SPECIAL EDUCATION	14.042	943,309	282,914	11,808	9,585	602,516	38,560	19,509	13,485	1,921,686
1710 PHYS DISABILITY	13.370	1,005,865	289,402	-	-	-	-	-	-	1,295,267
1720 VISUAL DISABILITY	1.600	123,069	35,113	-	-	-	-	-	-	158,182
1730 HEARING DISABILITY	9.700	563,909	179,559	-	-	-	-	-	-	743,468
1770 SPEECH/LANGUAGE DISABILITY	39.212	3,135,634	884,167	-	-	-	-	-	-	4,019,801
1791 PRESCH DISABILITY CHILD	3.803	166,587	59,908	173	-	246,809	-	-	-	473,477
2113 SOCIAL WORK SERVICES	12.120	1,073,700	294,203	-	-	-	-	-	-	1,367,903
2123 COUNSELING SERVICES	8.200	716,487	197,064	-	-	-	-	-	-	913,551
2140 PSYCHOLOGICAL SERVICES	19.741	1,735,578	476,551	-	-	-	-	-	-	2,212,129
2153 AUDIOLOGY SERVICES	1.000	96,634	25,879	-	-	-	-	-	-	122,513
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	8.100	694,391	197,750	-	-	-	-	-	675	892,816
LOCATION TOTAL	130.888	10,420,414	2,955,149	46,456	9,585	852,700	46,065	19,509	14,160	\$ 14,364,038
613 STUDENT SUCCESS										
2200 INSTRUCTIONAL STAFF SPRT	3.000	284,218	79,382	-	-	1,811	2,595	-	-	\$ 368,006
LOCATION TOTAL	3.000	284,218	79,382	-	-	1,811	2,595	-	-	\$ 368,006
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	11,416	2,256	-	-	1,250	4,350	-	1,100	\$ 20,372
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,700	1,323	14,128	-	3,742	31,563	-	6,000	63,456
2237 ADMIN -TAG PROGRAMS	1.752	106,010	32,696	9,000	-	4,882	93,033	-	1,500	247,121
LOCATION TOTAL	1.752	124,126	36,275	23,128	-	9,874	128,946	-	8,600	\$ 330,949



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	EQUIPMENT	2015-16 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	820	692	-	-	3,763	-	865	10,294
2200 INSTRUCTIONAL STAFF SPRT	4.000	290,073	85,706	-	2,681	7,918	971	-	765	388,114
2212 CURRICULUM DEVELOPMENT	0.000	3,087	610	1,411	-	742	-	-	-	5,850
2214 EVALUATION INSTRUCT SVCS	0.500	25,674	8,419	4,000	-	-	3,614	-	-	41,707
LOCATION TOTAL	4.500	322,988	95,555	6,103	2,681	8,660	29,956	-	1,630	\$ 467,573
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	4,060	-	-	10,000	-	-	\$ 14,060
0090 OTHER GEN EDUCATION	0.000	14,112	2,788	73,367	-	-	-	-	-	90,267
2113 SOCIAL WORK SERVICES	1.000	40,087	14,595	-	-	-	-	-	-	54,682
2300 ADMIN GEN SUPPORT SVCS	2.750	348,048	91,072	-	1,300	9,792	3,681	500	2,650	457,043
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	1,901	8,195	-	2,840	6,000	-	1,000	29,559
2410 PRINCIPAL'S OFFICE	0.500	50,948	14,184	-	-	-	-	-	-	65,132
LOCATION TOTAL	4.250	462,818	124,540	85,622	1,300	12,632	19,681	500	3,650	\$ 710,743
618 MIDDLE LEVEL ED ADMIN										
2300 ADMIN GEN SUPPORT SVCS	1.000	113,751	30,015	-	200	5,000	1,200	500	2,000	\$ 152,666
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	1,000	357	-	-	-	1,500	-	-	2,857
LOCATION TOTAL	1.000	114,751	30,372	-	200	5,000	2,700	500	2,000	\$ 155,523
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	7,000	1,383	-	-	-	-	-	-	\$ 8,383
2300 ADMIN GEN SUPPORT SVCS	2.300	285,320	75,298	31,000	2,500	26,500	10,640	1,500	5,647	438,405
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	638	22,000	-	4,000	3,500	-	1,000	34,367
LOCATION TOTAL	2.300	295,549	77,319	53,000	2,500	30,500	14,140	1,500	6,647	\$ 481,155
625 BOULDER UNIVERSAL ADMIN										
2190 OTHER SUPPORT SERVICES - STUDEN	1.000	71,386	20,841	-	-	-	-	-	-	\$ 92,227
2239 SUPERVISION OTHER INSTRUCTIONA	0.600	44,696	13,308	-	-	-	-	-	-	58,004
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	600	3,370	-	-	3,970
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	2,090	-	1,475	165	3,730
LOCATION TOTAL	1.600	116,082	34,149	-	-	2,690	3,370	1,475	165	\$ 157,931



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 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	30,290	8,682	-	-	-	-	-	-	38,972
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
LOCATION TOTAL	0.400	30,290	8,682	120,750	1,200	16,104	3,571	-	25,134	\$ 205,731
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	59,618	15,914	-	-	-	-	-	-	75,532
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	2,383
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	1,004	-	-	600	200	-	-	6,888
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	66,692	17,311	-	-	11,600	8,110	-	1,000	\$ 104,713
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	59,618	15,914	-	-	-	-	-	-	75,532
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	2,383
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	1,004	-	-	-	-	-	-	6,087
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	66,691	17,311	-	-	11,000	7,910	-	1,000	\$ 103,912
633 HEALTH/PHYSICAL EDUCATION										
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	\$ 2,383
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
LOCATION TOTAL	0.000	1,990	393	-	-	-	1,000	-	-	\$ 3,383
634 LITERACY										
2210 IMPROVEMENT INSTRUC SVCS	8.500	766,203	210,399	-	-	-	12,175	-	-	\$ 988,777
2211 ADMIN LEARNING SERVICES	1.000	40,118	14,602	-	-	-	-	-	-	54,720
2213 STAFF DEVELOPMENT	0.000	112,018	22,125	-	-	-	8,957	-	2,100	145,200
LOCATION TOTAL	9.500	918,339	247,126	-	-	-	21,132	-	2,100	\$ 1,188,697
635 DISTRICT-WIDE INSTRUCTION										
1800 COCURRICULAR ACTIVITIES	0.000	7,521	1,486	-	-	-	-	-	-	\$ 9,007
1900 STUDENT ACTIVITIES	0.000	7,053	1,392	-	-	-	-	-	-	8,445
2100 SUPPORT SERVICES-STUDENTS	2.000	207,285	55,935	-	-	-	14,871	-	-	278,091
2112 ATTENDANCE SERVICES	2.292	143,350	43,724	-	-	-	-	-	-	187,074
2122 COUNSELING SERVICES	0.250	15,305	4,703	4,000	-	15,179	48,994	-	1,400	89,581
2410 PRINCIPAL'S OFFICE	0.600	59,526	19,110	-	-	43,975	-	-	-	122,611
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	-	866
2811 PLANNING SERVICES	1.000	90,731	26,140	-	-	-	20,000	-	-	136,871
LOCATION TOTAL	6.142	530,771	152,490	4,000	866	59,154	83,865	-	1,400	\$ 832,546
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUC SVCS	0.240	10,518	3,684	-	-	-	-	-	-	\$ 14,202
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	2,383
2212 CURRICULUM DEVELOPMENT	1.000	118,227	31,628	-	-	-	2,500	-	-	152,355
2213 STAFF DEVELOPMENT	0.000	16,189	3,198	-	-	-	2,300	-	-	21,687
LOCATION TOTAL	1.240	146,924	38,903	-	-	-	4,800	-	-	\$ 190,627
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	\$ 2,383
2212 CURRICULUM DEVELOPMENT	2.500	194,888	56,820	-	-	-	2,151	-	-	253,859
2213 STAFF DEVELOPMENT	0.000	16,711	3,302	-	-	-	2,436	-	2,500	24,949
LOCATION TOTAL	2.500	213,589	60,515	-	-	-	4,587	-	2,500	\$ 281,191



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
CENTRALIZED SERVICES continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	2,383
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
LOCATION TOTAL	0.000	1,990	393	-	-	600	12,000	-	-	\$ 14,983
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	\$ 2,383
2212 CURRICULUM DEVELOPMENT	0.000	1,525	301	-	-	-	1,000	-	-	2,826
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
LOCATION TOTAL	0.000	3,515	694	-	-	-	3,106	-	2,106	\$ 9,421
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	-	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	3.225	306,683	83,189	-	120	1,432	50	330	240	392,044
2890 OTHER SUPPORT SERVICES - CENTRA	1.000	100,712	26,692	2,539	450	1,650	8,228	3,000	3,250	146,521
LOCATION TOTAL	4.225	407,395	109,881	2,539	570	3,082	8,278	45,278	3,684	\$ 580,707
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	47.000	3,101,810	928,788	12,145	94,890	14,880	514,829	3,420	32,176	\$ 4,702,938
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	554,840	151,735	-	-	-	-	-	-	706,575
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	53.000	3,656,650	1,080,523	14,145	96,890	14,880	517,829	3,420	32,176	\$ 5,416,513
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	1.000	33,422	13,266	-	-	-	-	25,000	-	\$ 71,688
2620 ENVIRONMENTAL SERVICES	7.000	484,720	144,260	8,000	189,600	4,894	3,900	3,800	5,600	844,774
2660 SECURITY SERVICES	9.200	559,800	172,260	2,000	-	-	8,000	-	5,000	747,060
LOCATION TOTAL	17.200	1,077,942	329,786	10,000	189,600	4,894	11,900	28,800	10,600	\$ 1,663,522
652 COMMUNITY SCHOOLS										
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	165,500	-	-	\$ 165,500
LOCATION TOTAL	0.000	-	-	-	-	-	165,500	-	-	\$ 165,500
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	3.800	326,256	91,610	47,000	-	9,230	7,551	-	11,800	\$ 493,447
LOCATION TOTAL	3.800	326,256	91,610	47,000	-	9,230	7,551	-	11,800	\$ 493,447
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	78,432	20,598	-	-	1,000	1,500	-	-	\$ 101,530
LOCATION TOTAL	0.750	78,432	20,598	-	-	1,000	1,500	-	-	\$ 101,530
686 PROFESSIONAL LEARNING										
2830 HUMAN RESOURCES	3.000	256,177	72,281	53,362	-	13,310	111,380	5,833	2,500	\$ 514,843
LOCATION TOTAL	3.000	256,177	72,281	53,362	-	13,310	111,380	5,833	2,500	\$ 514,843
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	1.690	197,519	82,475	-	-	7,387	2,902	-	1,000	\$ 291,283
2213 STAFF DEVELOPMENT	0.000	-	197,546	-	-	-	-	-	-	197,546
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,949	16,576	-	-	500	-	-	28,895
2830 HUMAN RESOURCES	15.000	1,246,592	355,436	39,972	3,500	5,450	16,960	535	7,558	1,676,003
2832 RECRUITMENT/PLACEMENT SVC	2.000	158,479	46,256	55,000	-	2,780	98,000	-	15,000	375,515
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	50	150	9,850
LOCATION TOTAL	18.690	1,612,460	683,662	120,548	3,500	15,967	118,662	585	23,708	\$ 2,579,092



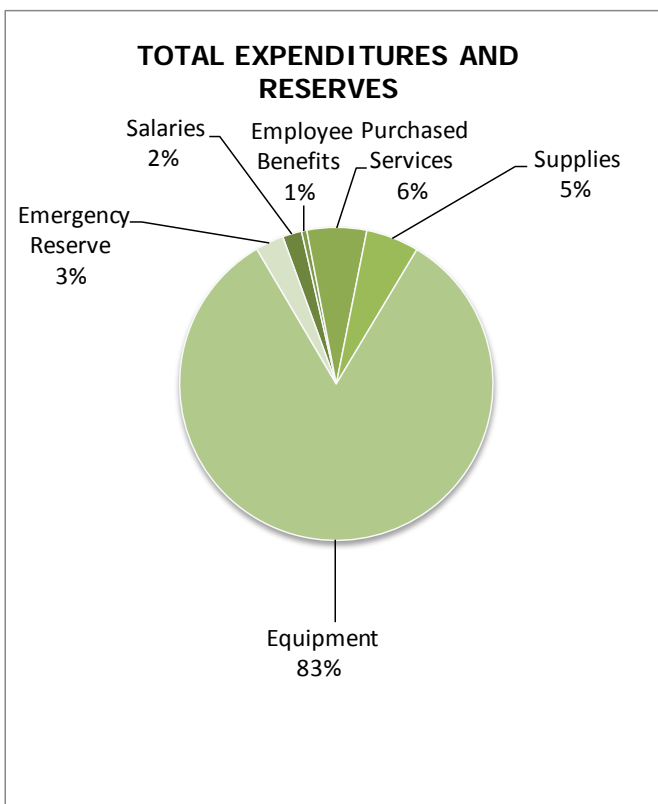
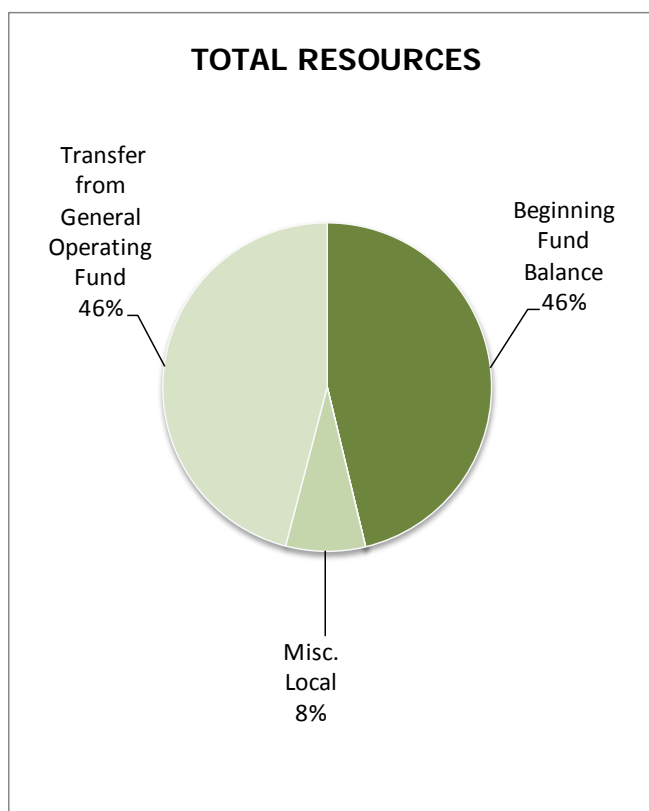
Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 REVISED BUDGET
CENTRALIZED SERVICES continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	7.000	521,077	151,590	23,400	500	16,850	6,500	-	8,500	\$ 728,417
LOCATION TOTAL	7.000	521,077	151,590	23,400	500	16,850	6,500	-	8,500	\$ 728,417
689 INFORMATION TECHNOLOGY										
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	58,119	3,347	-	-	-	\$ 61,466
2225 INSTRUCTIONAL TECHNOLOGY	6.400	531,227	153,984	-	-	6,200	4,000	10,000	-	705,411
2841 SUPERVISING INFO SYS SERVICES	6.000	559,733	155,952	150,290	5,500	49,541	20,500	50,000	10,500	1,002,016
2843 PROGRAMMING SERVICES	13.000	1,138,483	316,775	70,000	1,223,749	8,225	10,400	3,000	50	2,770,682
2844 OPERATIONS SERVICES	4.000	285,738	87,004	197,300	163,363	71,250	41,250	50,000	50	895,955
2849 OTHER INFORMATION SERVICES	11.000	792,562	244,154	5,000	-	28,000	26,000	3,000	2,000	1,100,716
LOCATION TOTAL	40.400	3,307,743	957,869	422,590	1,450,731	166,563	102,150	116,000	12,600	\$ 6,536,246
690 FINANCE & ACCOUNTING										
2139 OTHER HLTH SVCS-MEDICAID	1.000	58,482	18,266	-	-	-	-	-	-	\$ 76,748
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2515 PAYROLL SERVICES	5.000	349,247	103,272	-	-	-	-	-	-	452,519
2516 FINANCIAL ACCOUNTING SVCS	9.350	629,971	188,247	20,593	2,500	25,300	10,400	-	10,100	887,111
LOCATION TOTAL	15.350	1,037,700	309,785	20,593	2,500	25,300	10,900	-	10,100	\$ 1,416,878
695 PURCHASING										
2520 PURCHASING SERVICES	5.000	347,579	103,778	-	750	13,900	8,900	-	1,100	\$ 476,007
LOCATION TOTAL	5.000	347,579	103,778	-	750	13,900	8,900	-	1,100	\$ 476,007
698 HEALTH SERVICES										
2134 NURSING SERVICES	11.981	769,937	235,749	14,000	2,000	6,150	3,419	600	1,600	\$ 1,033,455
2139 OTHER HLTH SVCS-MEDICAID	3.381	268,014	79,560	494,760	20,000	56,000	110,200	165,000	46,000	1,239,534
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	893	-	-	-	2,500	-	8,000	15,912
LOCATION TOTAL	15.362	1,042,470	316,202	508,760	22,000	62,150	116,119	165,600	55,600	\$ 2,288,901
LEVEL TOTAL	383.852	30,623,702	8,982,608	1,888,769	1,794,703	1,482,363	1,749,367	391,500	315,133	\$ 47,228,145
SERVICE CENTERS										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	9.000	541,821	167,481	5,000	14,000	5,200	4,600	29,000	11,500	\$ 778,602
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	-	11,157
LOCATION TOTAL	9.000	541,821	167,481	5,000	21,315	5,200	13,442	29,000	11,500	\$ 794,759
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	2.950	152,481	50,592	5,000	98,000	-	55,000	-	(361,073)	\$ -
LOCATION TOTAL	2.950	152,481	50,592	5,000	98,000	-	55,000	-	(361,073)	\$ -
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	83,197	23,798	2,500	153,813	180,000	-	14,759	350	\$ 458,417
LOCATION TOTAL	1.000	83,197	23,798	2,500	153,813	180,000	-	14,759	350	\$ 458,417
LEVEL TOTAL	12.950	777,499	241,871	12,500	273,128	185,200	68,442	43,759	(349,223)	\$ 1,253,176
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,592	-	-	-	-	-	-	\$ 21,779
808 SCHOOL ALLOCATIONS	0.000	915,288	208,141	281,090	-	-	312,763	-	-	1,717,282
809 DISTRICT ALLOCATIONS	1.813	2,661,392	4,160	2,667,416	20,000	697,702	2,516,706	-	1,139,585	9,706,961
LEVEL TOTAL	1.813	3,594,867	215,893	2,948,506	20,000	697,702	2,829,469	-	1,139,585	\$ 11,446,022
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	823	-	3,055	-	-	\$ 3,878
971 EDUCATION CENTER BUILDING	4.000	153,281	56,971	-	17,639	-	214,127	-	-	442,018
973 MAPLETON EARLY CHILDHOOD CENTER	3.500	156,774	55,782	-	6,674	-	18,508	-	-	237,738
LEVEL TOTAL	7.500	310,055	112,753	-	25,136	-	235,690	-	-	\$ 683,634
GRAND TOTAL	2,714.267	188,938,458	55,687,458	5,620,698	3,765,201	2,886,537	12,713,326	510,992	1,296,961	\$ 271,419,631



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. Timing of equipment purchases effect the carryover balance in this fund.





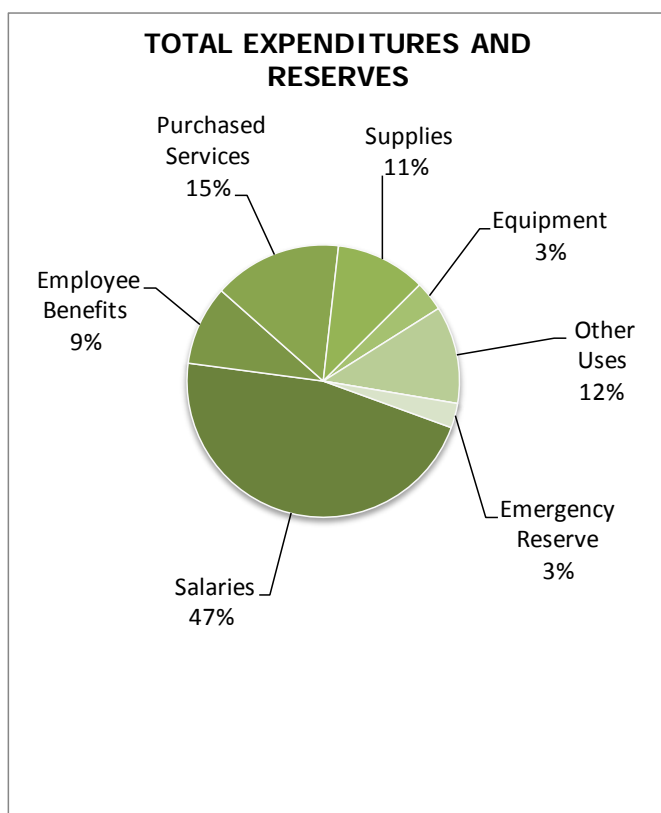
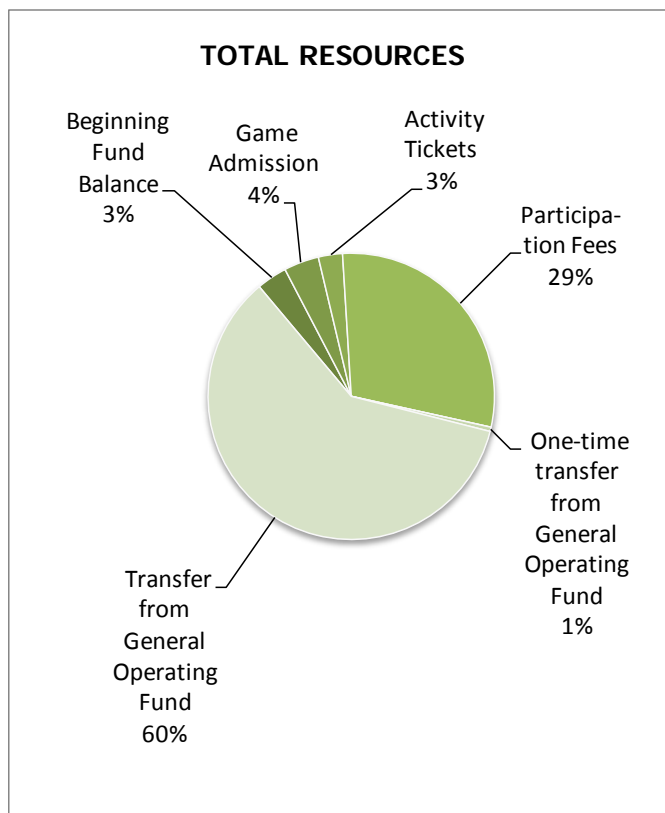
Technology Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 1,339,234	\$ 1,056,027	\$ 1,297,893	\$ 2,490,457	\$ 1,799,130	\$ 959,520	\$ 91,513	\$ 67,318
REVENUE:								
Miscellaneous Local	\$ 182,340	\$ 170,320	\$ 1,229,615	\$ 243,354	\$ 304,545	\$ 308,200	\$ 314,056	\$ 320,023
One-Time Transfer from General Operating Fund	140,391	512,000	-	-	150,000	217,980	217,980	217,980
Transfer from General Operating Fund	1,690,835	1,690,945	1,768,113	1,771,749	1,636,599	1,656,238	1,687,707	1,719,773
TOTAL REVENUE	\$ 2,013,566	\$ 2,373,265	\$ 2,997,728	\$ 2,015,103	\$ 2,091,144	\$ 2,182,418	\$ 2,219,743	\$ 2,257,776
TOTAL RESOURCES	\$ 3,352,800	\$ 3,429,292	\$ 4,295,621	\$ 4,505,560	\$ 3,890,274	\$ 3,141,938	\$ 2,311,256	\$ 2,325,094
EXPENDITURES:								
Personnel	\$ 39,414	\$ 36,641	\$ 994	\$ 96,595	\$ 76,451	\$ 77,368	\$ 78,838	\$ 80,335
Purchased Services	27,901	98,517	103,456	156,681	185,860	188,090	191,664	195,306
Supplies	112,814	65,970	106,491	123,183	164,994	166,974	170,147	173,380
Equipment	2,114,694	1,930,142	1,594,223	2,328,653	2,503,449	2,540,625	1,724,451	1,728,017
Other Uses	1,950	129	-	1,318	-	-	-	-
TOTAL EXPENDITURES	\$ 2,336,187	\$ 2,131,399	\$ 1,805,164	\$ 2,706,430	\$ 2,930,754	\$ 3,050,425	\$ 2,243,938	\$ 2,257,373
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 87,923	\$ 91,513	\$ 67,318	\$ 67,721
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 2,336,187	\$ 2,131,399	\$ 1,805,164	\$ 2,706,430	\$ 3,018,677	\$ 3,141,938	\$ 2,311,256	\$ 2,325,094
ENDING BALANCE	\$ 1,016,613	\$ 1,297,893	\$ 2,490,457	\$ 1,799,130	\$ 871,597	\$ -	\$ -	\$ -



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)

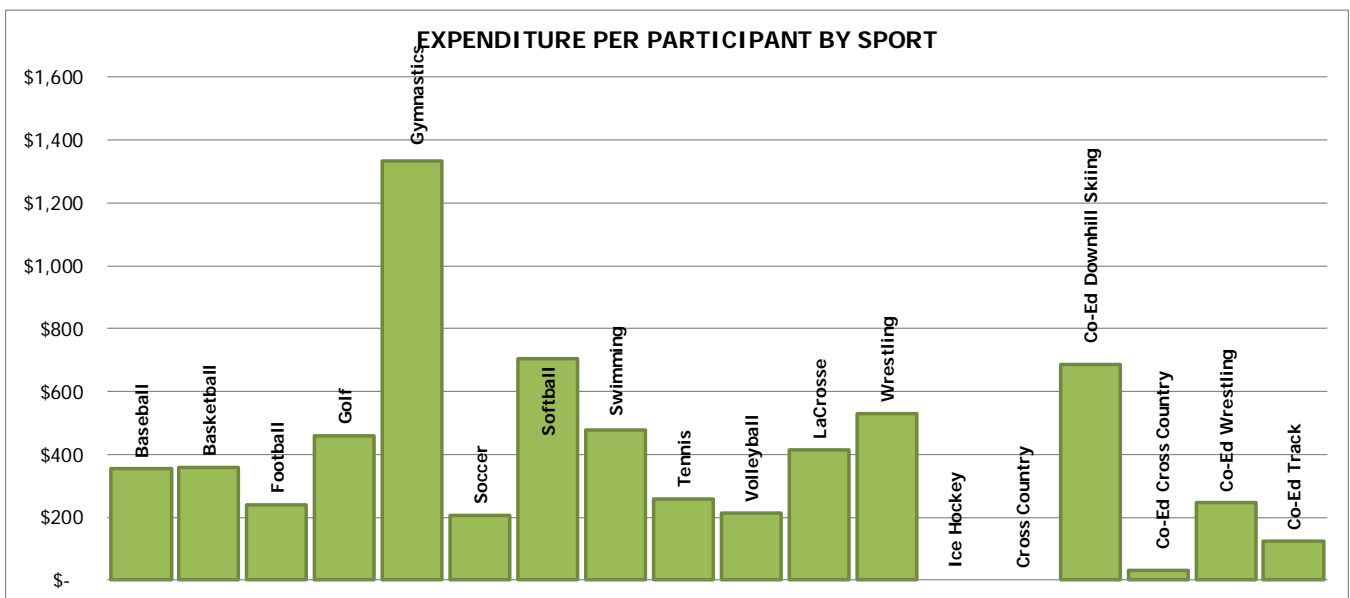
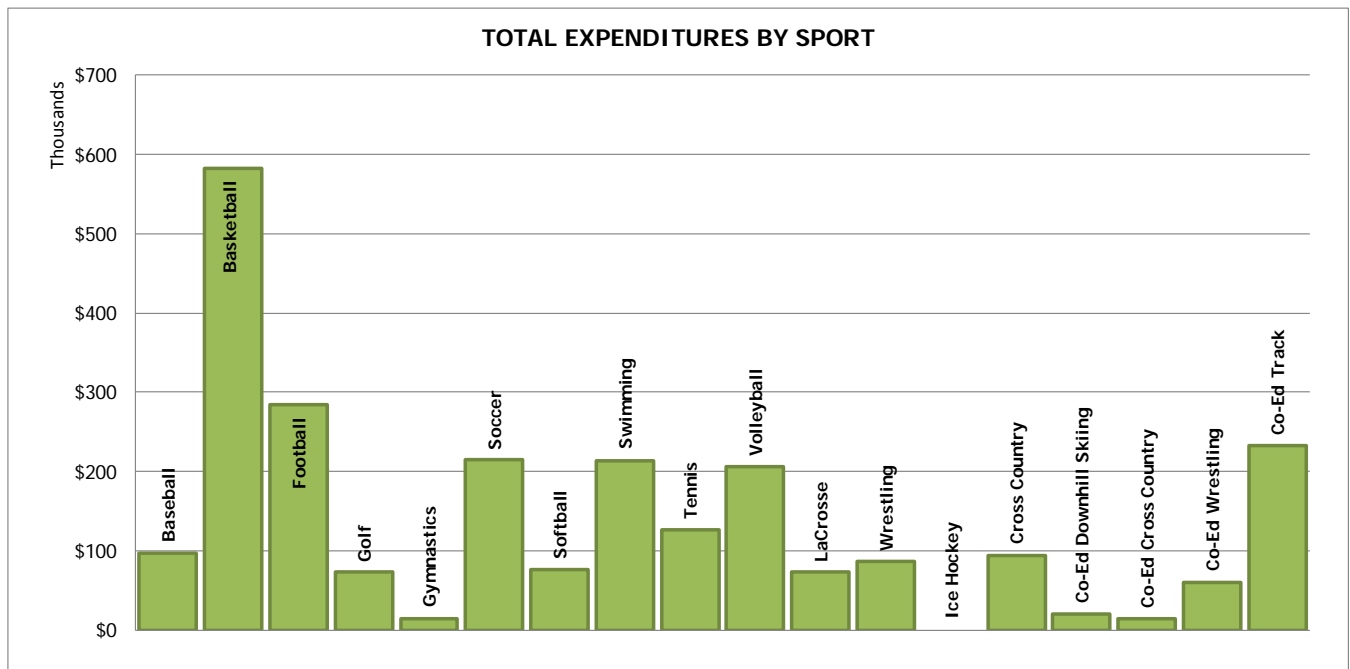
	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 402,076	\$ 398,455	\$ 307,556	\$ 103,263	\$ 114,675	\$ 96,618	\$ 96,321	\$ 97,426
REVENUE:								
Game Admission	\$ 132,228	\$ 148,979	\$ 138,254	\$ 134,880	\$ 131,230	\$ 131,230	\$ 131,230	\$ 131,230
Activity Tickets	141,863	85,256	101,636	77,697	90,368	90,368	90,368	90,368
Participation Fees	951,665	962,268	947,700	1,011,896	976,638	976,638	976,638	976,638
One-time transfer from General Operating Fund	-	-	-	-	16,000	-	-	-
Transfer from General Operating Fund	1,934,415	1,934,415	1,934,415	1,830,374	1,988,320	2,012,180	2,050,411	2,089,369
TOTAL REVENUE	\$ 3,160,171	\$ 3,130,918	\$ 3,122,005	\$ 3,054,847	\$ 3,202,556	\$ 3,210,416	\$ 3,248,647	\$ 3,287,605
TOTAL RESOURCES	\$ 3,562,247	\$ 3,529,373	\$ 3,429,561	\$ 3,158,110	\$ 3,317,231	\$ 3,307,034	\$ 3,344,968	\$ 3,385,031
EXPENDITURES:								
Personnel	\$ 1,820,137	\$ 1,890,316	\$ 1,874,408	\$ 1,854,029	\$ 1,857,436	\$ 1,879,725	\$ 1,915,440	\$ 1,951,833
Purchased Services	562,737	588,263	684,287	525,938	505,851	488,374	487,653	489,112
Supplies	234,404	197,845	282,116	173,817	355,401	344,666	346,215	347,793
Equipment	195,181	218,647	124,454	92,109	117,316	113,724	111,710	108,832
Other Uses	351,333	326,746	361,033	397,542	384,609	384,224	386,524	388,868
TOTAL EXPENDITURES	\$ 3,163,792	\$ 3,221,817	\$ 3,326,298	\$ 3,043,435	\$ 3,220,613	\$ 3,210,713	\$ 3,247,542	\$ 3,286,438
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 96,618	\$ 96,321	\$ 97,426	\$ 98,593
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 3,163,792	\$ 3,221,817	\$ 3,326,298	\$ 3,043,435	\$ 3,317,231	\$ 3,307,034	\$ 3,344,968	\$ 3,385,031
ENDING BALANCE	\$ 398,455	\$ 307,556	\$ 103,263	\$ 114,675	\$ -	\$ -	\$ -	\$ -


Athletics Fund (continued)

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT						
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL				
REGULAR SPORTS											
Baseball	275	-	275	\$	355	\$	97,540	\$	-	\$	97,540
Basketball	986	640	1,626		358		329,942		252,354		582,296
Football	1,180	-	1,180		241		284,824		-		284,824
Golf	75	84	159		459		32,967		40,025		72,992
Gymnastics	-	11	11		1,335		-		14,683		14,683
Soccer	656	386	1,042		206		70,286		144,388		214,674
Softball	-	109	109		705		-		76,795		76,795
Swimming	142	303	445		479		88,011		125,293		213,304
Tennis	224	267	491		257		44,186		82,200		126,386
Volleyball	-	964	964		215		-		206,839		206,839
LaCrosse	169	8	177		415		56,249		17,172		73,421
Wrestling	163	-	163		531		86,504		-		86,504
Ice Hockey	14	-	14		-		-		-		-
TOTAL	3,884	2,772	6,656	\$	308	\$	1,090,509	\$	959,749	\$	2,050,258
COED SPORTS											
Cross Country	-	-	-	\$	-	\$	47,408	\$	47,408	\$	94,816
Alpine Skiing	16	14	30		686		10,293		10,292		20,585
Co-Ed Cross Country	217	244	461		30		6,857		6,856		13,713
Co-Ed Wrestling	233	12	245		247		30,197		30,197		60,394
Co-Ed Track	1,016	863	1,879		124		116,162		116,162		232,324
TOTAL	1,482	1,133	2,615	\$	161	\$	210,917	\$	210,915	\$	421,832
GENERAL											
CoCurricular/Other						\$	374,262	\$	374,261	\$	748,523
Emergency Reserves							48,309		48,309		96,618
TOTAL						\$	422,571	\$	422,570	\$	845,141
TOTALS	5,366	3,905	9,271			\$	1,723,997	\$	1,593,234	\$	3,317,231



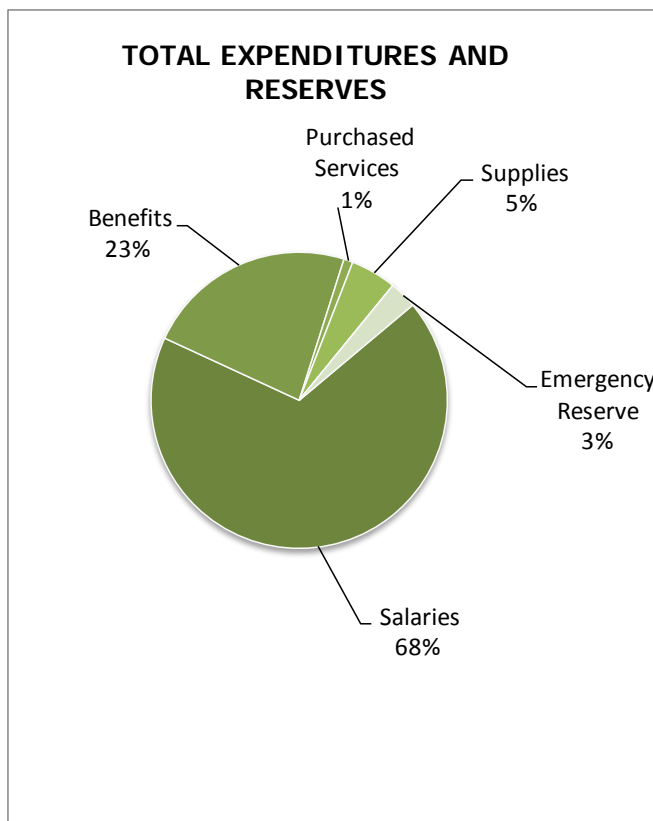
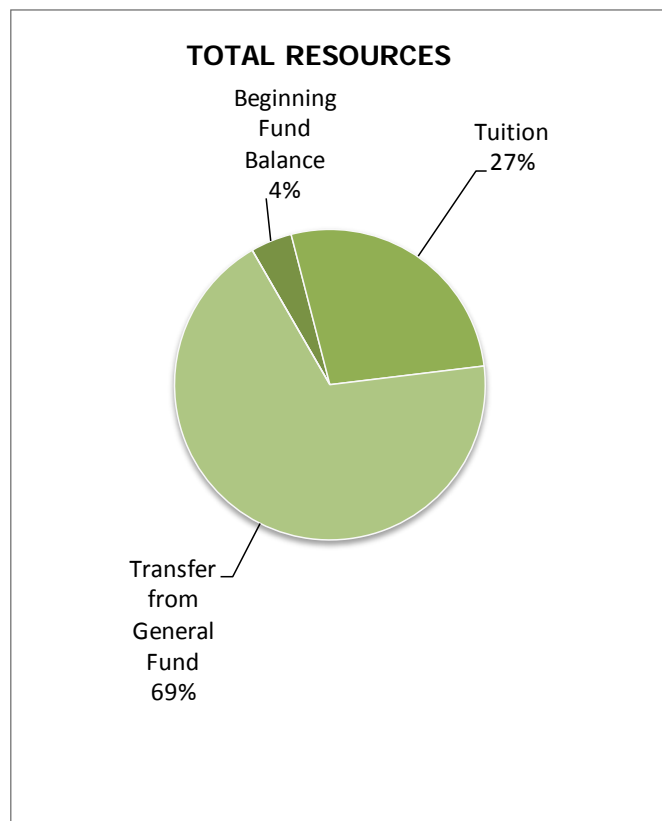
Athletics Fund (continued)





Preschool Fund

The preschool general fund includes a total of 75 sessions of preschool in 18 elementary schools and the Mapleton Early Childhood Center. A reduced tuition rate allows parents to request enrollment for a scholarship rate of \$193 per month for four half-days of preschool, for a nine month schedule. Full tuition rates are \$385 a month with a schedule of four half-days per week. In addition, the Early Childhood Education program offers a Preschool Enrichment Program (PEP) for an extended half-day at \$495 per month and a full-day, five day a week program for \$1,100 a month, for a nine month schedule. The Community Montessori tuition rates are as follows, for a five day a week half-day program the rate is \$539 per month, with an extended half-day option available for an additional \$366.





Preschool Fund (continued)

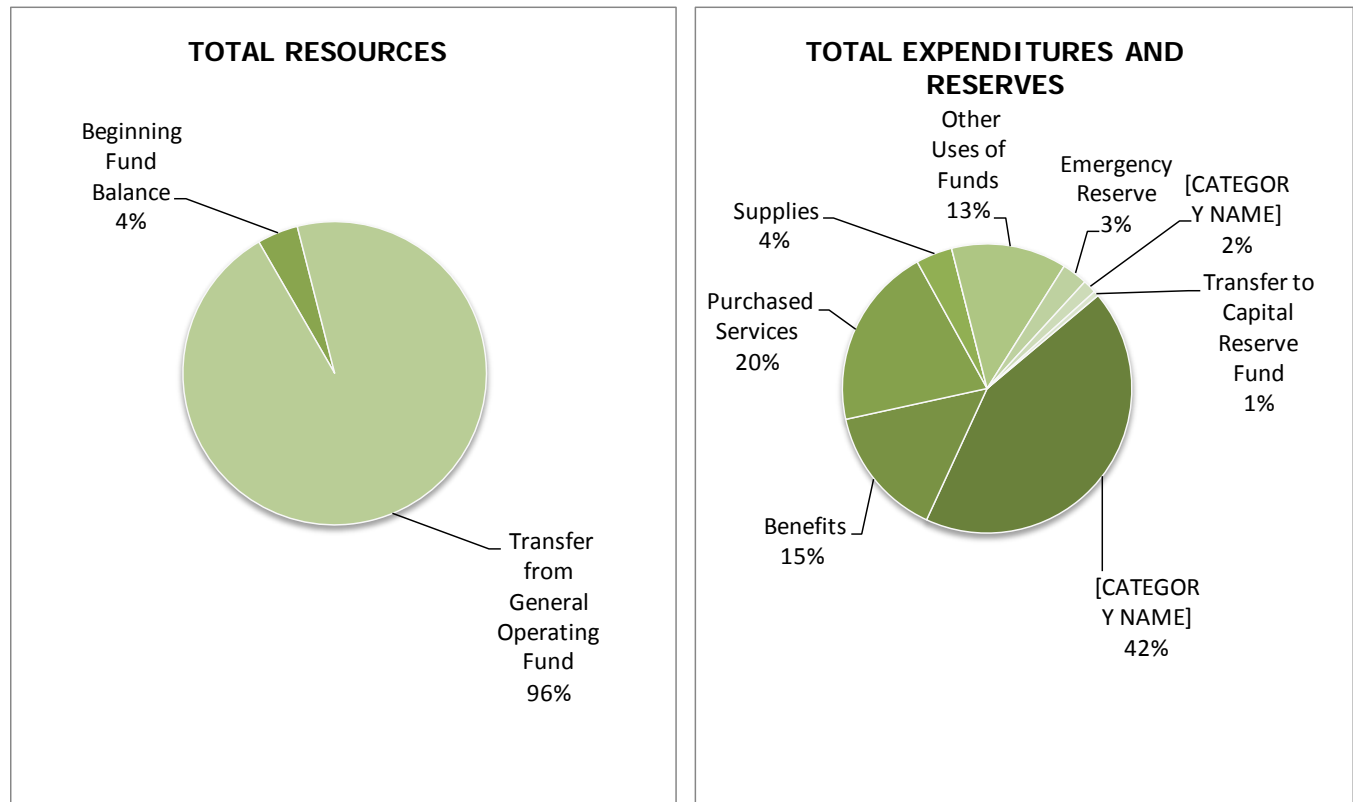
	2011-12	2012-13	2013-14	2014-15	2015-16	PROJECTED BUDGET		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 769,839	\$ 893,286	\$ 648,211	\$ 148,041	\$ 229,796	\$ 154,966	\$ 154,566	\$ 157,405
REVENUE:								
One-Time Transfer from General Operating Fund	\$ 12,000	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Operating Fund	2,563,015	2,771,863	3,556,785	3,395,197	3,649,225	3,693,016	3,763,183	3,834,683
One-Time Transfer from Tuition-Based Preschool Fund	-	76,163	-	30,581	-	-	-	-
Tuition	-	462,836	809,960	1,282,358	1,441,481	1,458,779	1,486,496	1,514,739
TOTAL REVENUE	\$ 2,575,015	\$ 3,358,862	\$ 4,366,745	\$ 4,708,136	\$ 5,090,706	\$ 5,151,795	\$ 5,249,679	\$ 5,349,422
TOTAL RESOURCES	\$ 3,344,854	\$ 4,252,148	\$ 5,014,956	\$ 4,856,177	\$ 5,320,502	\$ 5,306,761	\$ 5,404,245	\$ 5,506,827
EXPENDITURES:								
Personnel	\$ 2,195,317	\$ 3,175,519	\$ 4,592,938	\$ 4,540,631	\$ 4,793,237	\$ 4,830,756	\$ 4,920,689	\$ 5,014,125
Purchased Services	45,813	58,339	45,836	22,016	68,800	69,626	70,949	72,297
Supplies	150,106	99,563	184,541	54,796	285,799	233,901	238,345	242,874
Property and Equipment	60,332	270,516	43,600	8,938	2,500	2,530	1,183	1,166
Other Uses of Funds	-	-	-	-	15,200	15,382	15,674	15,972
TOTAL EXPENDITURES	\$ 2,451,568	\$ 3,603,937	\$ 4,866,915	\$ 4,626,381	\$ 5,165,536	\$ 5,152,195	\$ 5,246,840	\$ 5,346,434
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 154,966	\$ 154,566	\$ 157,405	\$ 160,393
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 2,451,568	\$ 3,603,937	\$ 4,866,915	\$ 4,626,381	\$ 5,320,502	\$ 5,306,761	\$ 5,404,245	\$ 5,506,827
ENDING BALANCE	\$ 893,286	\$ 648,211	\$ 148,041	\$ 229,796	\$ -	\$ -	\$ -	\$ -

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



Colorado Preschool Program Fund

Funding for the 2015-2016 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 499 slots (249.5 FTE) for preschool and kindergarten, in which 115 slots have been identified for community child care centers, and 384 slots are for BVSD preschools and kindergarten. Colorado Preschool Program is a no cost preschool program for eligible families that supports students who have identified risk factors that can impact school success and/or may lead to achievement gaps.





Colorado Preschool Program Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 55,863	\$ 69,942	\$ 33,714	\$ 32,373	\$ 81,818	\$ 53,464	\$ 53,252	\$ 54,228
REVENUE:								
Transfer from General Operating Fund	\$ 1,064,909	\$ 1,064,792	\$ 1,094,973	\$ 1,748,881	\$ 1,793,050	\$ 1,814,567	\$ 1,849,044	\$ 1,884,176
TOTAL REVENUE	\$ 1,064,909	\$ 1,064,792	\$ 1,094,973	\$ 1,748,881	\$ 1,793,050	\$ 1,814,567	\$ 1,849,044	\$ 1,884,176
TOTAL RESOURCES	\$ 1,120,772	\$ 1,134,734	\$ 1,128,687	\$ 1,781,254	\$ 1,874,868	\$ 1,868,031	\$ 1,902,296	\$ 1,938,404
EXPENDITURES:								
Personnel	755,974	\$ 811,018	\$ 784,509	\$ 919,755	\$ 1,081,567	\$ 1,095,816	\$ 1,115,999	\$ 1,137,185
Purchased Services	266,800	259,550	276,343	650,502	382,510	387,100	394,455	401,950
Supplies	-	-	2,874	80,472	76,347	47,511	47,859	48,752
Other Uses of Funds	-	-	-	-	241,726	244,627	249,275	254,011
TOTAL EXPENDITURES	\$ 1,022,774	\$ 1,070,568	\$ 1,063,726	\$ 1,650,729	\$ 1,782,150	\$ 1,775,054	\$ 1,807,588	\$ 1,841,898
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 53,464	\$ 53,252	\$ 54,228	\$ 55,257
TRANSFERS:								
To Risk Management Fund	\$ 15,698	\$ 17,234	\$ 19,539	\$ 29,144	\$ 28,388	\$ 28,729	\$ 29,275	\$ 29,831
To Capital Reserve Fund	12,358	13,218	13,049	19,563	10,866	10,996	11,205	11,418
TOTAL TRANSFERS	\$ 28,056	\$ 30,452	\$ 32,588	\$ 48,707	\$ 39,254	\$ 39,725	\$ 40,480	\$ 41,249
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 1,050,830	\$ 1,101,020	\$ 1,096,314	\$ 1,699,436	\$ 1,874,868	\$ 1,868,031	\$ 1,902,296	\$ 1,938,404
ENDING BALANCE	\$ 69,942	\$ 33,714	\$ 32,373	\$ 81,818	\$ -	-	-	-



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.

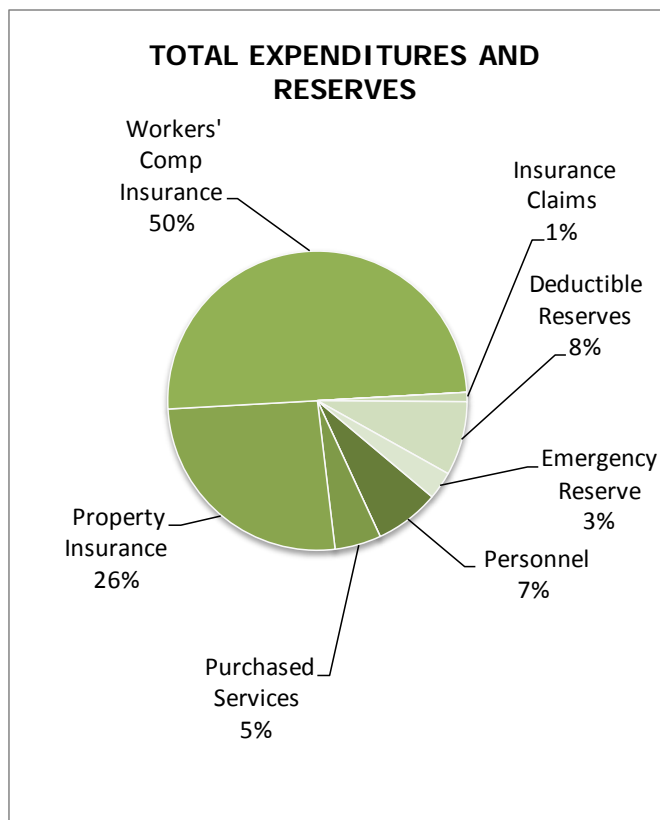
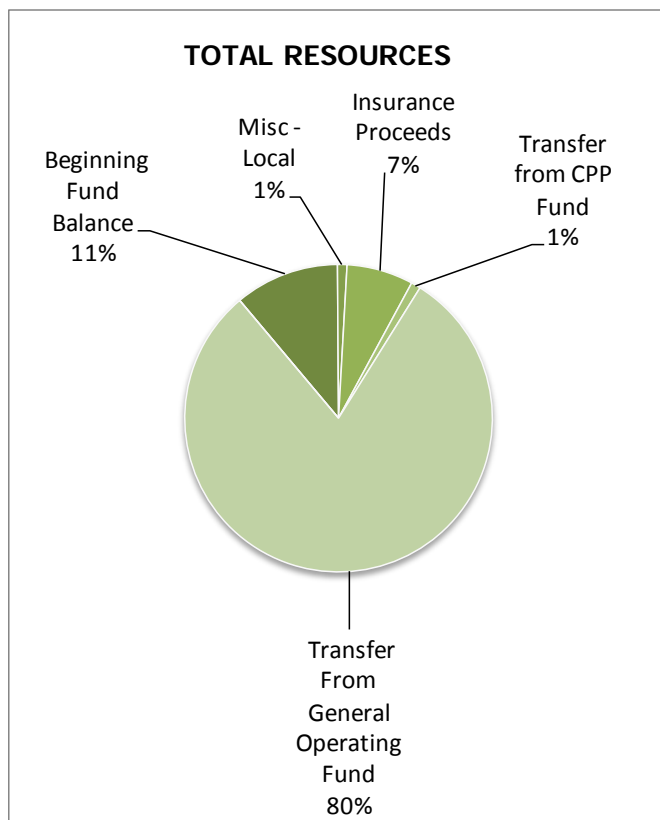
	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
BEGINNING FUND BALANCE					
Community Montessori Preschool	\$ 42,967	\$ 28,340	\$ 14,364	\$ 30,581	\$ -
Colorado Preschool Program	63,502	76,163	-	-	-
BEGINNING FUND BALANCE	\$ 106,469	\$ 104,503	\$ 14,364	\$ 30,581	\$ -
REVENUE/TUITION:					
Community Montessori Preschool	\$ 564,976	\$ 583,392	\$ 606,137	\$ -	\$ -
Community Montessori Scholarships	(112,995)	(121,658)	(117,702)	-	-
TOTAL REVENUE	\$ 846,924	\$ 461,734	\$ 488,435	\$ -	\$ -
TOTAL RESOURCES	\$ 953,393	\$ 566,237	\$ 502,799	\$ 30,581	\$ -
EXPENDITURES:					
Personnel	\$ 434,633	\$ 466,765	\$ 471,772	\$ -	\$ -
Purchased Services	16,714	4,020	8	-	-
Supplies	15,261	4,925	-	-	-
Colorado Preschool Program	382,282	-	-	-	-
TOTAL EXPENDITURES	\$ 848,890	\$ 475,710	\$ 472,218	\$ -	\$ -
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS:					
One-time transfer to Preschool Fund	\$ -	\$ 76,163	\$ -	\$ 30,581	\$ -
TOTAL TRANSFERS	\$ -	\$ 76,163	\$ -	\$ 30,581	\$ -
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 848,890	\$ 551,873	\$ 472,218	\$ 30,581	\$ -
TOTAL ENDING BALANCE	\$ 104,503	\$ 14,364	\$ 30,581	\$ -	\$ -





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.





Risk Management Fund (continued)

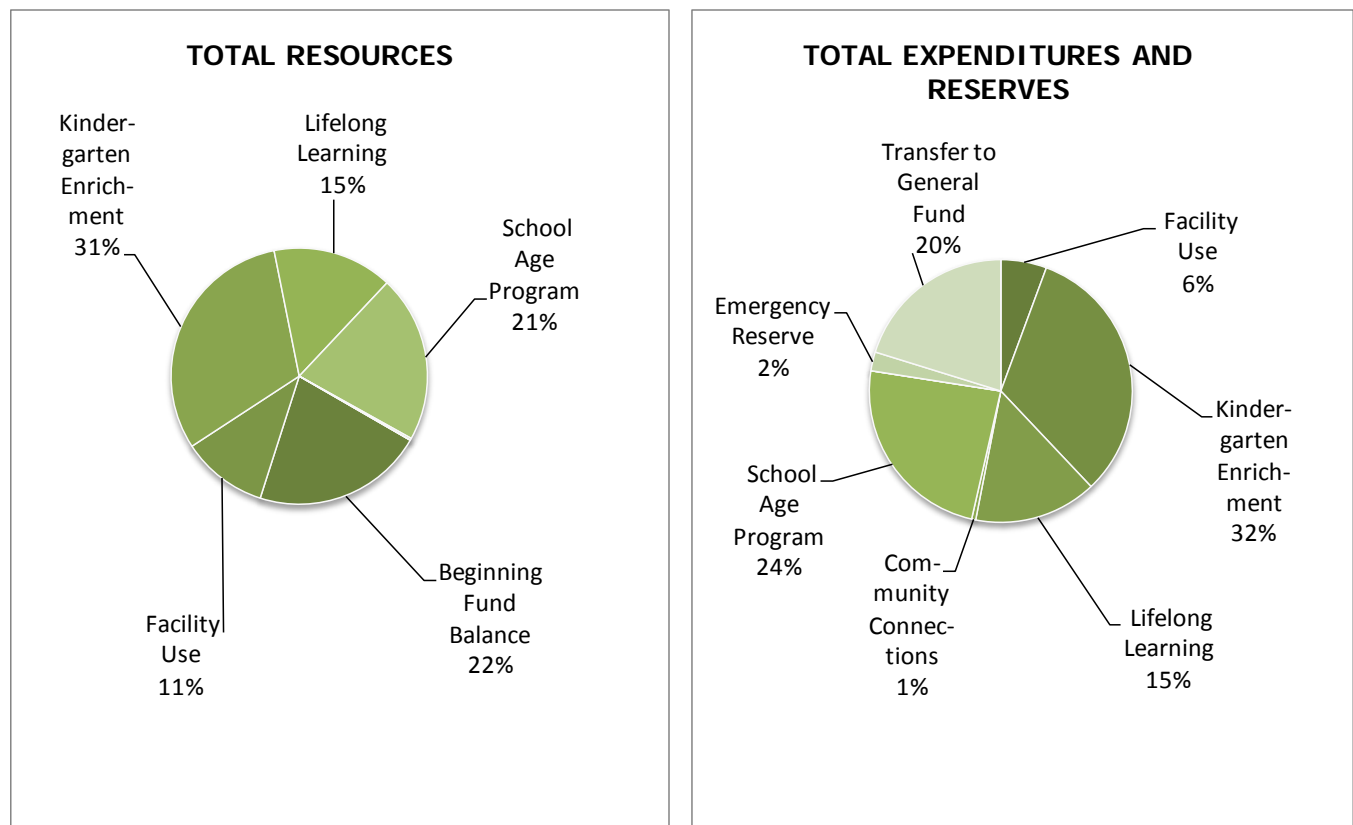
	2011-12	2012-13	2013-14	2014-15	2015-16	PROJECTED BUDGET		
	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	REVISED BUDGET	2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 93,731	\$ 104,944	\$ 181,960	\$ 274,972	\$ 438,042	\$ 112,600	\$ 120,560	\$ 122,814
REVENUE:								
Miscellaneous Local	\$ 94,495	\$ 26,731	\$ 115,010	\$ 4,701	\$ 32,188	\$ 32,574	\$ 33,192	\$ 33,823
Insurance Proceeds	-	-	4,774,715	429,830	290,000	20,000	22,000	22,000
Transfer from CPP Fund	15,698	17,234	19,539	29,144	28,388	28,729	29,275	29,831
Transfer from General Operating Fund	2,502,493	2,853,436	3,366,687	3,366,687	3,366,687	3,945,308	4,011,589	4,088,293
One-Time Transfer from General Operating Fund	-	77,993	-	-	-	-	-	-
TOTAL REVENUE	\$ 2,612,686	\$ 2,975,394	\$ 8,275,951	\$ 3,830,362	\$ 3,717,263	\$ 4,026,611	\$ 4,096,056	\$ 4,173,947
TOTAL RESOURCES	\$ 2,706,417	\$ 3,080,338	\$ 8,457,911	\$ 4,105,334	\$ 4,155,305	\$ 4,139,211	\$ 4,216,616	\$ 4,296,761
EXPENDITURES:								
Personnel	\$ 202,356	\$ 242,940	\$ 260,820	\$ 272,559	\$ 288,422	\$ 291,883	\$ 297,429	\$ 303,080
Purchased Services	64,094	231,395	171,466	183,807	226,031	225,415	228,534	232,906
Property Insurance	847,064	907,733	957,935	976,400	1,075,000	1,087,900	1,108,531	1,129,592
Workers' Comp Insurance	1,279,754	1,273,609	1,636,631	1,647,196	2,048,952	2,058,539	2,097,651	2,137,507
Supplies	2,349	704	4,326	3,855	15,000	10,180	10,373	10,570
Capital Outlay	14,421	4,082	1,060	9,231	15,000	10,180	10,373	10,570
Other Objects	1,672	32	633	287	4,500	4,554	4,641	4,729
Insurance Claims	-	-	4,845,147	304,476	39,800	-	-	-
Deductible Reserves	189,763	237,883	304,921	269,481	330,000	330,000	336,270	342,659
TOTAL EXPENDITURES	\$ 2,601,473	\$ 2,898,378	\$ 8,182,939	\$ 3,667,292	\$ 4,042,705	\$ 4,018,651	\$ 4,093,802	\$ 4,171,613
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 112,600	\$ 120,560	\$ 122,814	\$ 125,148
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 2,601,473	\$ 2,898,378	\$ 8,182,939	\$ 3,667,292	\$ 4,155,305	\$ 4,139,211	\$ 4,216,616	\$ 4,296,761
ENDING BALANCE	\$ 104,944	\$ 181,960	\$ 274,972	\$ 438,042	\$ -	\$ -	\$ -	\$ -



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





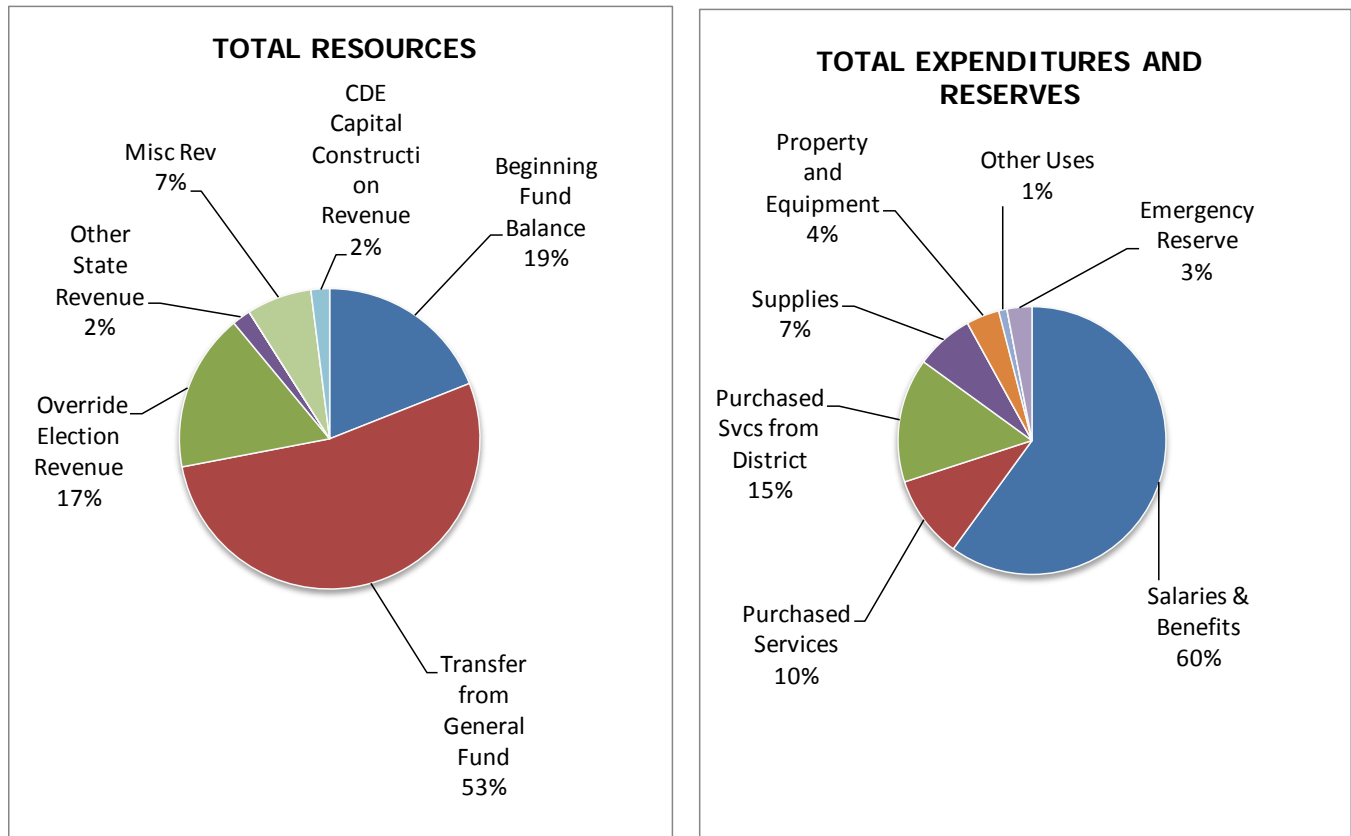
Community Schools Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 166,666	\$ 196,781	\$ 723,584	\$ 1,350,473	\$ 2,030,541	\$ 1,675,311	\$ 1,907,517	\$ 2,415,494
REVENUE:								
Facility Use	\$ 794,488	\$ 872,182	\$ 921,624	\$ 973,608	\$ 1,021,000	\$ 1,072,050	\$ 1,104,212	\$ 1,137,338
Kindergarten Enrichment	2,557,312	2,770,702	2,679,253	2,845,578	2,920,955	3,008,584	3,098,842	3,191,807
Lifelong Learning	626,324	763,444	967,885	1,311,649	1,425,000	1,467,750	1,495,637	1,524,054
School Age Program	1,304,196	1,518,363	1,735,366	1,891,453	1,981,794	2,061,066	2,122,898	2,186,585
Community Connections: A Student Resource Guide	7,350	6,753	15,845	23,528	23,500	23,782	24,234	24,694
TOTAL REVENUE	5,289,670	5,931,444	6,319,973	7,045,816	7,372,249	7,633,232	7,845,823	8,064,478
TOTAL RESOURCES	\$ 5,456,336	\$ 6,128,225	\$ 7,043,557	\$ 8,396,289	\$ 9,402,790	\$ 9,308,543	\$ 9,753,340	\$ 10,479,972
EXPENDITURES:								
Facility Use	\$ 366,484	\$ 377,060	\$ 393,625	\$ 410,352	\$ 445,773	\$ 451,122	\$ 459,693	\$ 468,427
Kindergarten Enrichment	2,291,205	2,114,132	2,157,689	2,210,507	2,557,557	2,588,248	2,637,425	2,687,536
Lifelong Learning	597,569	695,061	854,075	1,078,662	1,194,776	1,209,113	1,232,086	1,255,496
Community Connections -A Student Resource Guide	8,077	9,339	38,036	41,410	39,634	40,110	40,872	41,649
School Age Program	1,183,615	1,311,767	1,326,627	1,570,910	1,891,184	1,913,878	1,950,242	1,987,297
TOTAL EXPENDITURES	\$ 4,446,950	\$ 4,507,359	\$ 4,770,052	\$ 5,311,841	\$ 6,128,924	\$ 6,202,471	\$ 6,320,318	\$ 6,440,405
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 183,868	\$ 186,074	\$ 189,610	\$ 193,212
TRANSFERS:								
To General Operating Fund	\$ 587,605	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,198,555	\$ 1,017,528	\$ 1,036,861
To Food Services Fund	225,000	-	-	-	-	-	-	-
TOTAL TRANSFERS	\$ 812,605	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 1,598,555	\$ 1,198,555	\$ 1,017,528	\$ 1,036,861
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 5,259,555	\$ 5,404,641	\$ 5,693,084	\$ 6,365,748	\$ 7,911,347	\$ 7,587,100	\$ 7,527,456	\$ 7,670,478
ENDING BALANCE	\$ 196,781	\$ 723,584	\$ 1,350,473	\$ 2,030,541	\$ 1,491,443	\$ 1,721,443	\$ 2,225,884	\$ 2,809,494



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)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED BUDGET	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING BALANCE	\$ 4,276,011	\$ 4,543,209	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 5,941,031	\$ 6,164,427	\$ 6,392,067
REVENUE:								
Per-Pupil Funding:	\$ 14,555,923	\$ 14,657,687	\$ 14,914,407	\$ 15,910,918	\$ 16,504,674	\$ 16,702,730	\$ 17,020,081	\$ 17,343,461
Override Election Revenue	4,597,732	4,796,692	4,857,554	5,014,447	5,140,766	5,202,455	5,301,302	5,402,027
Other State Revenue	366,099	382,105	410,613	461,539	520,737	526,986	536,999	547,202
Fundraising Revenue	-	-	-	32,913	25,000	431,112	439,303	447,650
Loan Proceeds	441,000	-	-	-	-	-	-	-
State Grant Revenue	2,881,029	2,634,803	71,847	-	-	-	-	-
Athletic Fees	15,255	17,509	17,803	18,018	15,000	15,180	15,468	15,762
Instructional Fees	53,949	68,093	370,796	58,109	51,000	51,612	52,593	53,592
Miscellaneous Revenue	2,365,162	2,296,929	1,845,208	2,281,390	2,186,667	1,807,095	1,841,430	1,876,417
CDE Capital Construction	143,797	167,899	194,567	331,093	495,797	486,952	496,204	505,632
TOTAL REVENUES	\$ 25,419,946	\$ 25,021,717	\$ 22,682,795	\$ 24,108,427	\$ 24,939,641	\$ 25,224,122	\$ 25,703,380	\$ 26,191,743
TOTAL RESOURCES	\$ 29,695,957	\$ 29,564,926	\$ 27,619,282	\$ 29,132,665	\$ 30,867,734	\$ 31,165,153	\$ 31,867,807	\$ 32,583,810
TOTAL EXPENDITURES	\$ 25,203,427	\$ 24,628,439	\$ 22,595,044	\$ 23,204,572	\$ 24,926,703	\$ 25,000,726	\$ 25,475,740	\$ 25,659,779
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 735,410	\$ 743,790	\$ 757,922	\$ 772,323
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 25,203,427	\$ 24,628,439	\$ 22,595,044	\$ 23,204,572	\$ 25,662,113	\$ 25,744,516	\$ 26,233,662	\$ 26,432,102
ENDING BALANCE	\$ 4,543,209	\$ 4,936,487	\$ 5,024,238	\$ 5,928,093	\$ 5,205,621	\$ 5,420,637	\$ 5,634,145	\$ 6,151,708
STUDENT FTE:	Funded 2011-12	Funded 2012-13	Funded 2013-14	Funded 2014-15	Revised 2015-16			
Summit Middle School:	334.0	339.0	342.0	349.0	353.0			
Horizons K-8 School:	316.9	324.9	333.5	332.3	333.5			
Boulder Preparatory High School:	122.0	117.0	107.0	94.0	108.5			
Justice High School:	95.0	91.0	95.5	73.5	80.0			
Peak to Peak K-12 School:	1,415.8	1,413.8	1,414.8	1,413.8	1,414.8			
Total Charter Schools:	2,283.7	2,285.7	2,292.8	2,262.6	2,289.8			

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

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 781,884	\$ 1,028,796	\$ 1,152,174	\$ 1,241,131
REVENUE:					
Per-Pupil Funding	\$ 2,132,006	\$ 2,195,449	\$ 2,238,732	\$ 2,444,776	\$ 2,547,399
Override Election Revenue	674,981	712,062	727,212	770,088	788,416
Other State Revenue	53,834	56,739	72,434	69,521	78,525
Fundraising Revenue	-	-	12,080	32,913	25,000
Athletic Fees	15,255	17,509	17,803	18,018	15,000
Instructional Fees	53,949	68,093	55,869	58,109	51,000
Miscellaneous Revenue	24,258	27,330	-	-	-
CDE Capital Construction	2,332	25,717	10,498	35,271	44,944
TOTAL REVENUE	\$ 2,956,615	\$ 3,102,899	\$ 3,134,628	\$ 3,428,696	\$ 3,550,284
TOTAL RESOURCES	\$ 2,956,615	\$ 3,884,783	\$ 4,163,424	\$ 4,580,870	\$ 4,791,415
EXPENDITURES:					
Personnel		1,757,465	1,884,306	2,093,422	2,232,021
Purchased Services	117,195	137,210	112,543	166,442	107,380
Purchased Services from District	854,894	840,329	882,413	926,777	947,776
Supplies	82,801	72,107	79,136	95,286	188,939
Property and Equipment	18,604	36,381	39,726	43,696	11,000
Other Uses	8,794	12,495	13,126	14,116	37,949
TOTAL EXPENDITURES	\$ 2,737,672	\$ 2,855,987	\$ 3,011,250	\$ 3,339,739	\$ 3,525,065
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 105,759
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 2,737,672	\$ 2,855,987	\$ 3,011,250	\$ 3,339,739	\$ 3,630,824
ENDING BALANCE	\$ 259,900	\$ 1,028,796	\$ 1,152,174	\$ 1,241,131	\$ 1,160,591
	2011-12	2012-13	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	334.0	339.0	342.0	349.0	353.0



Summit Middle Charter School (continued)

Service (SRE) Budgets 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	2015-16 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	1,100,371	365,278	-	9,600	82,972	77,100	10,000	57,290	\$ 1,702,611
0070 TALENTED AND GIFTED	-	-	-	-	561	-	-	-	561
0200 ART	-	-	-	-	-	4,380	-	-	4,380
0620 MODERN FOREIGN LANGUAGES	-	-	-	-	-	9,665	-	-	9,665
0830 PHYSICAL EDUCATION	-	-	-	-	-	6,160	-	-	6,160
0845	-	-	-	-	-	1,000	-	-	1,000
1200 MUSIC	-	-	-	-	-	1,700	-	-	1,700
1300 NATURAL SCIENCE	-	-	-	-	-	6,160	-	-	6,160
1600 COMPUTER TECHNOLOGY	-	-	-	-	-	2,150	-	-	2,150
SRE TOTAL	1,100,371	365,278	-	9,600	83,533	108,315	10,000	57,290	\$ 1,734,387
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	17,310	12,402	-	-	399,354	-	-	-	\$ 429,066
SRE TOTAL	17,310	12,402	-	-	399,354	-	-	-	\$ 429,066
SRE 14 COCURRENCE ED/ATHLETICS									
1808 INTRAMURALS - GENERAL	7,700	1,556	500	-	-	-	-	-	9,756
1815 F BASKETBALL	3,200	646	250	-	-	-	-	500	\$ 4,596
1832 F VOLLEYBALL	3,200	646	350	-	-	-	-	300	4,496
1845 M BASKETBALL	3,200	646	700	-	-	-	-	500	5,046
1890 COED TRACK & FIELD	6,125	1,237	-	-	-	-	-	700	8,062
1920 MIDDLE SPONSOR STUDENT AC	24,200	4,889	-	-	-	-	-	-	29,089
SRE TOTAL	47,625	9,620	1,800	-	-	-	-	2,000	\$ 61,045
SRE 21 STUDENT SUPPORT SERVICES									
2122 COUNSELING SERVICES	79,128	22,913	-	-	-	-	-	-	\$ 102,041
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	3,057	-	-	-	3,057
SRE TOTAL	79,128	22,913	-	-	3,057	-	-	-	\$ 105,098
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	-	-	-	-	243	-	-	-	\$ 243
2212 CURRICULUM DEVELOPMENT	12,000	2,605	-	-	-	-	-	-	14,605
2213 STAFF DEVELOPMENT	12,500	2,344	-	-	-	-	-	8,000	22,844
2222 LIBRARY SUPPORT SVCS	34,542	13,809	-	-	-	8,000	-	-	56,351
SRE TOTAL	59,042	18,758	-	-	243	8,000	-	8,000	\$ 94,043
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	63,965	-	-	-	\$ 63,965
2319 OTHER BOE SERVICES	-	-	-	-	-	-	-	2,000	2,000
SRE TOTAL	-	-	-	-	63,965	-	-	2,000	\$ 65,965
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	194,912	55,713	4,100	-	1,500	15,995	1,000	-	\$ 273,220
2426 PRNCPL DISCRETIONARY FUND	-	-	-	-	-	9,381	-	-	9,381
2427 SCHOOL MNGD COMPENSATION	169,300	54,806	-	-	-	-	-	-	224,106
SRE TOTAL	364,212	110,519	4,100	-	1,500	25,376	1,000	-	\$ 506,707
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	41,853	-	-	-	\$ 41,853
SRE TOTAL	-	-	-	-	41,853	-	-	-	\$ 41,853
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	117,750	-	195,307	-	-	5,000	\$ 318,057
SRE TOTAL	-	-	117,750	-	195,307	-	-	5,000	\$ 318,057
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	6,180	-	15,053	-	-	-	\$ 21,233
2820 COMMUNICATION SERVICES	-	-	-	-	1,258	-	-	-	1,258
2823 PUBLIC COMMUNICATION SVC	-	-	-	-	500	-	-	-	500
2830 HUMAN RESOURCES	-	-	-	-	1,063	-	-	-	1,063
2832 RECRUITMENT/PLACEMENT SVC	-	-	1,500	-	-	-	-	-	1,500
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	91,051	-	-	-	91,051
2850 RISK MANAGEMENT SERVICES	-	-	-	-	44,165	-	-	-	44,165
SRE TOTAL	-	-	7,680	-	153,090	-	-	-	\$ 160,770
SRE 32 ENTERPRISE OPERATIONS									
3200 ENTERPRISE OPERATIONS	-	-	-	-	8,074	-	-	-	\$ 8,074
SRE TOTAL	-	-	-	-	8,074	-	-	-	\$ 8,074
GRAND TOTAL	\$ 1,667,688	\$ 539,490	\$ 131,330	\$ 9,600	\$ 949,976	\$ 141,691	\$ 11,000	\$ 74,290	\$ 3,525,065



Horizons K-8 School

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 614,105	\$ 414,070	\$ 432,724	\$ 540,586	\$ 657,085
REVENUE:					
Per-Pupil Funding	\$ 2,020,238	\$ 2,071,237	\$ 2,181,782	\$ 2,314,892	\$ 2,394,024
Override Election Revenue	666,305	703,515	739,870	764,768	778,476
Other State Revenue	50,539	53,893	77,519	65,548	73,519
Loan Proceeds	441,000	-	-	-	-
State Grant Revenue	2,881,029	2,634,803	71,847	-	-
Miscellaneous Revenue	512,851	182,627	168,294	264,342	233,086
CDE Capital Construction	12,514	-	30,062	28,120	42,461
TOTAL REVENUE	\$ 6,584,476	\$ 5,646,075	\$ 3,269,374	\$ 3,437,670	\$ 3,521,566
TOTAL RESOURCES	\$ 7,198,581	\$ 6,060,145	\$ 3,702,098	\$ 3,978,256	\$ 4,178,651
EXPENDITURES:					
Personnel		2,266,492	2,362,158	2,360,524	2,538,133
Purchased Services	26,346	27,113	55,108	155,313	118,158
Purchased Services from District	565,939	599,727	619,033	645,737	664,779
Supplies	34,618	36,063	61,125	62,721	60,904
Property and Equipment	3,911,940	2,683,519	45,881	75,226	12,000
Other Uses	15,848	14,507	18,207	21,650	104,716
TOTAL EXPENDITURES	\$ 6,794,233	\$ 5,627,421	\$ 3,161,512	\$ 3,321,171	\$ 3,498,690
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 105,647
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 6,794,233	\$ 5,627,421	\$ 3,161,512	\$ 3,321,171	\$ 3,604,337
ENDING BALANCE	\$ 414,070	\$ 432,724	\$ 540,586	\$ 657,085	\$ 574,314
	2011-12	2012-13	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	316.9	324.9	333.5	332.3	333.5



Horizons K-8 School (continued)

Service (SRE) Budgets by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2015-16
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	REVISED
			SERVICES	SERVICES	SERVICES			USES	BUDGET
SRE 11 REGULAR EDUCATION									
0020 GEN MIDDLE EDUCATION	-	-	-	-	77,497	-	-	-	\$ 77,497
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	2,833,911	\$ 2,833,911
SRE TOTAL	-	-	-	-	77,497	-	-	2,833,911	\$ 2,911,408
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	149,046	-	-	-	\$ 149,046
SRE TOTAL	-	-	-	-	149,046	-	-	-	\$ 149,046
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	2,808	-	-	-	\$ 2,808
SRE TOTAL	-	-	-	-	2,808	-	-	-	\$ 2,808
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	59,888	-	-	-	\$ 59,888
SRE TOTAL	-	-	-	-	59,888	-	-	-	\$ 59,888
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	39,186	-	-	-	\$ 39,186
SRE TOTAL	-	-	-	-	39,186	-	-	-	\$ 39,186
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	-	-	183,364	-	-	-	\$ 183,364
SRE TOTAL	-	-	-	-	183,364	-	-	-	\$ 183,364
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	14,094	-	-	-	\$ 14,094
2820 COMMUNICATION SERVICES	-	-	-	-	3,726	-	-	-	\$ 3,726
2830 HUMAN RESOURCES	-	-	-	-	1,013	-	-	-	\$ 1,013
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	85,248	-	-	-	\$ 85,248
2850 RISK MANAGEMENT SERVICES	-	-	-	-	41,350	-	-	-	\$ 41,350
SRE TOTAL	-	-	-	-	145,431	-	-	-	\$ 145,431
SRE 32 ENTERPRISE OPERATIONS									
3200 ENTERPRISE OPERATIONS	-	-	-	-	7,559	-	-	-	\$ 7,559
SRE TOTAL	-	-	-	-	7,559	-	-	-	\$ 7,559
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 664,779	\$ -	\$ -	\$ 2,833,911	\$ 3,498,690



Boulder Preparatory High School

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 248,390	\$ 214,502	\$ 270,078	\$ 166,637	\$ 117,614
REVENUE					
Per-Pupil Funding	\$ 777,750	\$ 769,129	\$ 687,330	\$ 668,805	\$ 783,767
Override Election Revenue	244,701	250,064	222,088	204,993	241,231
Other State Revenue	19,636	20,084	6,056	18,572	24,136
At Risk Supplemental Aid	-	32,191	19,901	4,833	-
Miscellaneous Revenue	8,466	2,400	-	-	-
CDE Capital Construction	9,635	10,257	10,154	15,913	27,756
TOTAL REVENUE	\$ 1,060,188	\$ 1,084,125	\$ 945,529	\$ 913,116	\$ 1,076,890
TOTAL RESOURCES	<u>\$ 1,308,578</u>	<u>\$ 1,298,627</u>	<u>\$ 1,215,607</u>	<u>\$ 1,079,753</u>	<u>\$ 1,194,504</u>
EXPENDITURES:					
Personnel		615,371	670,058	542,175	560,000
Purchased Services	54,576	69,921	68,897	50,898	21,000
Purchased Services from District	218,023	216,151	198,520	182,788	217,910
Supplies	79,345	75,934	72,414	53,501	65,000
Property and Equipment	35,656	22,581	20,476	120,530	57,000
Other Uses	19,160	28,591	18,605	12,247	56,510
TOTAL EXPENDITURES	\$ 1,094,076	\$ 1,028,549	\$ 1,048,970	\$ 962,139	\$ 977,420
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 32,307
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,094,076</u>	<u>\$ 1,028,549</u>	<u>\$ 1,048,970</u>	<u>\$ 962,139</u>	<u>\$ 1,009,727</u>
ENDING BALANCE	<u>\$ 214,502</u>	<u>\$ 270,078</u>	<u>\$ 166,637</u>	<u>\$ 117,614</u>	<u>\$ 184,777</u>
	2011-12	2012-13	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	122.0	117.0	107.0	94.0	108.5



Boulder Preparatory High School (continued)

Service (SRE) Budgets 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	2015-16 REVISED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	25,441	-	-	759,510	\$ 784,951
SRE TOTAL	-	-	-	-	25,441	-	-	759,510	\$ 784,951
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	122,748	-	-	-	\$ 122,748
SRE TOTAL	-	-	-	-	122,748	-	-	-	\$ 122,748
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	940	-	-	-	\$ 940
SRE TOTAL	-	-	-	-	940	-	-	-	\$ 940
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	19,661	-	-	-	\$ 19,661
SRE TOTAL	-	-	-	-	19,661	-	-	-	\$ 19,661
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	12,864	-	-	-	\$ 12,864
SRE TOTAL	-	-	-	-	12,864	-	-	-	\$ 12,864
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	4,627	-	-	-	\$ 4,627
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	18,054	-	-	-	\$ 18,054
2850 RISK MANAGEMENT SERVICES	-	-	-	-	13,575	-	-	-	\$ 13,575
SRE TOTAL	-	-	-	-	36,256	-	-	-	\$ 36,256
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 217,910	\$ -	\$ -	\$ 759,510	\$ 977,420



Justice High School

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 139,620	\$ 122,684	\$ 111,413	\$ 70,126	\$ 140,765
REVENUE:					
Per-Pupil Funding	\$ 606,579	\$ 602,522	\$ 545,282	\$ 598,355	\$ 568,835
Override Election Revenue	81,938	88,330	82,943	81,524	90,691
Other State Revenue	15,312	15,565	2,035	14,898	17,796
At Risk Supplemental Aid	-	30,482	8,746	22,391	-
Miscellaneous Revenue	17,699	600	14,000	7,595	-
CDE Capital Construction	7,503	7,978	9,585	12,443	20,371
TOTAL REVENUE	\$ 729,031	\$ 745,477	\$ 662,591	\$ 737,206	\$ 697,693
TOTAL RESOURCES	<u>\$ 868,651</u>	<u>\$ 868,161</u>	<u>\$ 774,004</u>	<u>\$ 807,332</u>	<u>\$ 838,458</u>
EXPENDITURES:					
Personnel		412,359	407,694	309,096	327,643
Purchased Services	96,813	117,369	105,725	145,008	137,900
Purchased Services from District	176,680	171,356	155,046	146,839	160,808
Supplies	32,662	35,500	24,731	33,116	39,000
Other Uses	39,090	20,164	10,682	32,508	152,176
TOTAL EXPENDITURES	\$ 745,967	\$ 756,748	\$ 703,878	\$ 666,567	\$ 817,527
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 20,931
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 745,967</u>	<u>\$ 756,748</u>	<u>\$ 703,878</u>	<u>\$ 666,567</u>	<u>\$ 838,458</u>
ENDING BALANCE	<u>\$ 122,684</u>	<u>\$ 111,413</u>	<u>\$ 70,126</u>	<u>\$ 140,765</u>	<u>\$ -</u>
	2011-12	2012-13	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	95.0	91.0	95.5	73.5	80.0



Justice High School (continued)

Service (SRE) Budgets by Object

SRE	0100'S	0200'S	0300'S	0400'S	0500'S	0600'S	0700'S	0800/0900'S	2015-16
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	132,400	54,000	7,300	4,000	22,059	22,500	-	149,676	\$ 391,935
0070 TALENTED AND GIFTED	-	-	-	-	127	-	-	-	127
SRE TOTAL	132,400	54,000	7,300	4,000	22,186	22,500	-	149,676	\$ 392,062
SRE 12 SPECIAL EDUCATION									
1700 SPECIAL EDUCATION	-	-	-	-	90,505	-	-	-	\$ 90,505
SRE TOTAL	-	-	-	-	90,505	-	-	-	\$ 90,505
SRE 14 COCOURRICULAR ED/ATHLETICS									
1800 COCOURRICULAR ACTIVITIES	-	-	-	-	-	500	-	2,500	\$ 3,000
1817 F CHEERLEADING	-	-	-	-	-	2,500	-	-	2,500
1850 M FOOTBALL	-	-	1,300	-	-	1,500	-	-	2,800
SRE TOTAL	-	-	1,300	-	-	4,500	-	2,500	\$ 8,300
SRE 21 STUDENT SUPPORT SERVICES									
2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	419	-	-	-	\$ 419
SRE TOTAL	-	-	-	-	419	-	-	-	\$ 419
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	14,496	-	-	-	\$ 14,496
2317 AUDIT SERVICES	-	-	2,500	-	-	-	-	-	2,500
SRE TOTAL	-	-	2,500	-	14,496	-	-	-	\$ 16,996
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2410 PRINCIPAL'S OFFICE	82,100	23,500	-	-	-	-	-	-	\$ 105,600
SRE TOTAL	82,100	23,500	-	-	-	-	-	-	\$ 105,600
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	-	-	9,485	-	-	-	\$ 9,485
2516 FINANCIAL ACCOUNTING SVCS	24,000	11,643	-	-	-	-	-	-	35,643
SRE TOTAL	24,000	11,643	-	-	9,485	-	-	-	\$ 45,128
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	-	-	2,000	117,500	-	12,000	-	-	\$ 131,500
SRE TOTAL	-	-	2,000	117,500	-	12,000	-	-	\$ 131,500
SRE 28 CENTRAL SUPPORT SERVICES									
2814 RESEARCH/EVALUATION SVCS	-	-	-	-	3,411	-	-	-	\$ 3,411
2820 COMMUNICATION SERVICES	-	-	-	-	285	-	-	-	285
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	13,312	-	-	-	13,312
2850 RISK MANAGEMENT SERVICES	-	-	-	-	10,009	-	-	-	10,009
SRE TOTAL	-	-	-	-	27,017	-	-	-	\$ 27,017
GRAND TOTAL	\$ 238,500	\$ 89,143	\$ 13,100	\$ 121,500	\$ 164,108	\$ 39,000	\$ -	\$ 152,176	\$ 817,527



Peak to Peak K-12 School

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 2,751,912	\$ 3,010,069	\$ 3,093,476	\$ 3,094,715	\$ 3,771,498
REVENUE:					
Per-Pupil Funding	\$ 9,019,350	\$ 9,019,350	\$ 9,261,281	\$ 9,884,090	\$ 10,210,649
Override Election Revenue	2,929,807	3,042,721	3,085,441	3,193,074	3,241,952
Other State Revenue	226,778	235,824	252,569	293,000	326,761
Miscellaneous Revenue	1,801,888	2,021,299	1,937,114	1,982,229	1,953,581
CDE Capital Construction	111,813	123,947	134,268	239,346	360,265
TOTAL REVENUE	\$ 14,089,636	\$ 14,443,141	\$ 14,670,673	\$ 15,591,739	\$ 16,093,208
TOTAL RESOURCES	<u>\$ 16,841,548</u>	<u>\$ 17,453,210</u>	<u>\$ 17,764,149</u>	<u>\$ 18,686,454</u>	<u>\$ 19,864,706</u>
EXPENDITURES:					
Personnel		8,143,250	8,301,452	8,770,305	9,987,167
Purchased Services	2,286,084	2,347,283	2,408,598	2,238,369	2,147,390
Purchased Services from District	2,308,143	2,405,478	2,573,905	2,658,707	1,753,355
Supplies	818,536	876,041	839,433	860,233	1,400,089
Property and Equipment	117,550	293,469	344,449	187,292	820,000
Other Uses	572,133	294,213	201,597	200,050	-
TOTAL EXPENDITURES	\$ 13,831,479	\$ 14,359,734	\$ 14,669,434	\$ 14,914,956	\$ 16,108,001
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 470,766
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 13,831,479</u>	<u>\$ 14,359,734</u>	<u>\$ 14,669,434</u>	<u>\$ 14,914,956</u>	<u>\$ 16,578,767</u>
ENDING BALANCE	<u>\$ 3,010,069</u>	<u>\$ 3,093,476</u>	<u>\$ 3,094,715</u>	<u>\$ 3,771,498</u>	<u>\$ 3,285,939</u>
	2011-12	2012-13	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	1,415.8	1,413.8	1,414.8	1,413.8	1,414.8



Peak to Peak K-12 School (continued)

Service (SRE) Budgets 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	2015-16 REVISED BUDGET
SRE 11 REGULAR EDUCATION 0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	-	14,354,646	\$ 14,354,646
SRE TOTAL	-	-	-	-	-	-	-	14,354,646	\$ 14,354,646
SRE 12 SPECIAL EDUCATION 1700 SPECIAL EDUCATION	-	-	-	-	647,447	-	-	-	\$ 647,447
SRE TOTAL	-	-	-	-	647,447	-	-	-	\$ 647,447
SRE 16 LITERACY & LANGUAGE 0020 GEN MIDDLE EDUCATION	-	-	-	-	330,387	-	-	-	\$ 330,387
SRE TOTAL	-	-	-	-	330,387	-	-	-	\$ 330,387
SRE 17 TALENTED & GIFTED 0070 TALENTED AND GIFTED	-	-	-	-	14,570	-	-	-	\$ 14,570
SRE TOTAL	-	-	-	-	14,570	-	-	-	\$ 14,570
SRE 21 STUDENT SUPPORT SERVICES 2190 OTHER SUPPORT SRV-STUDENT	-	-	-	-	5,129	-	-	-	\$ 5,129
SRE TOTAL	-	-	-	-	5,129	-	-	-	\$ 5,129
SRE 23 GENERAL ADMINISTRATION SUPPORT 2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	216,766	-	-	-	\$ 216,766
SRE TOTAL	-	-	-	-	216,766	-	-	-	\$ 216,766
SRE 25 BUSINESS SERVICES 2500 BUSINESS SUPPORT SERVICES	-	-	-	-	111,300	-	-	-	\$ 111,300
SRE TOTAL	-	-	-	-	111,300	-	-	-	\$ 111,300
SRE 28 CENTRAL SUPPORT SERVICES 2814 RESEARCH/EVALUATION SVCS	-	-	-	-	60,084	-	-	-	\$ 60,084
2830 HUMAN RESOURCES	-	-	-	-	4,242	-	-	-	\$ 4,242
2840 INFORMATION SYSTEMS SVCS	-	-	-	-	363,430	-	-	-	\$ 363,430
SRE TOTAL	-	-	-	-	427,756	-	-	-	\$ 427,756
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 1,753,355	\$ -	\$ -	\$ 14,354,646	\$ 16,108,001



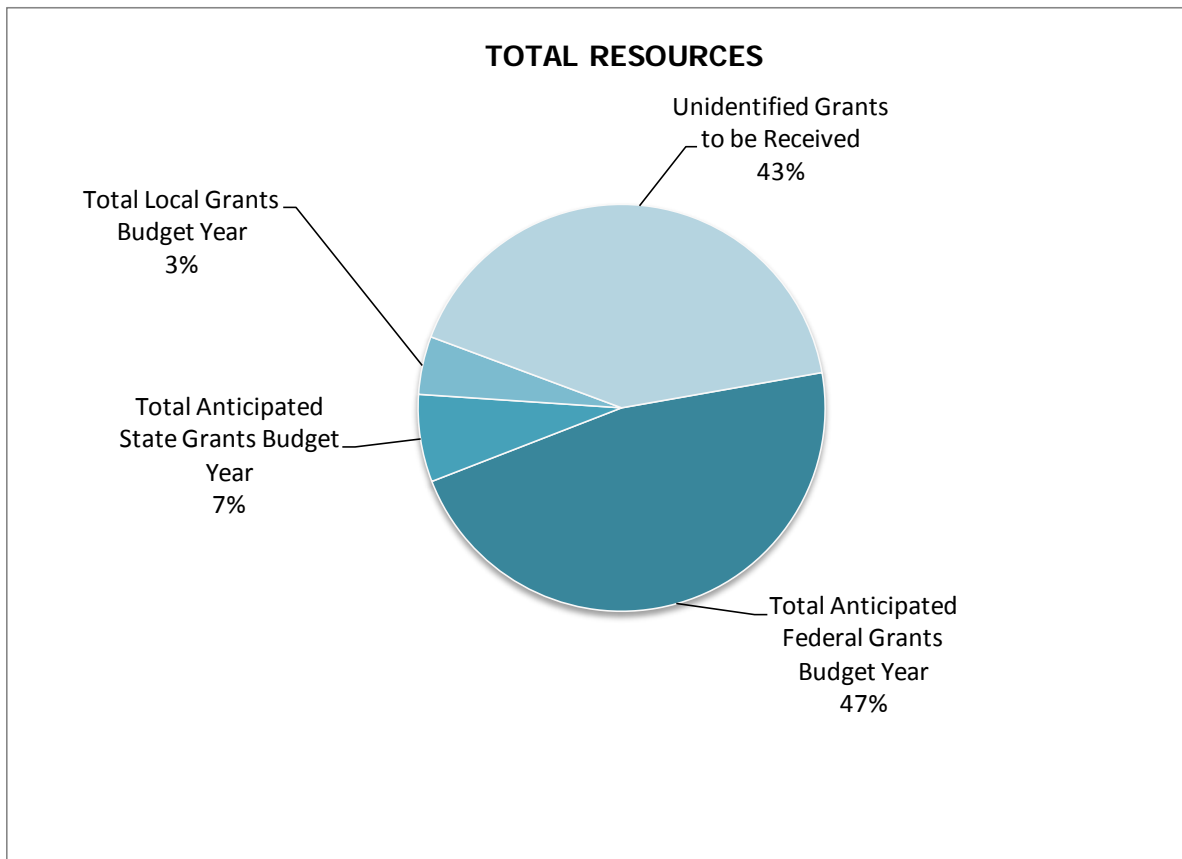
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Governmental Designated-Purpose Grants Fund

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	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ -	\$ -	\$ 9,277	\$ 79,345	\$ -
20.205	Highway Planning and Construction	June - June	12,840	17,426	26,350	-	32,673
81.041	State of Colorado Governor's Energy Office	July - June	9,940	-	-	-	-
84.002A	Adult Education Family Literacy	July - June	101,871	100,071	95,067	99,865	85,560
84.010	Title I, Part A, NCLB	July - June	2,984,399	2,605,835	2,375,020	2,089,797	2,119,626
84.010	Title I, Short Term District Improvement	Aug - Sept	-	40,358	-	-	-
84.010	Title I, Supplemental Summer School	July - June	118,709	-	-	-	-
84.010	Title 1A, Formative Assessment	July - June	145,958	-	-	-	-
84.010	Title 1, School Improvement - Prevention Integration	July - June	85,408	-	-	-	-
84.010A	Title 1A, School Improvement	July - Sept	212,101	208,278	62,655	-	-
84.010A	Title 1A, Family Literacy	July - Aug	4,241	-	-	-	-
84.010A	Recruitment and Retention	July - Aug	9,016	-	-	-	-
84.027	Special Education: IDEA Part B	July - June	5,912,493	4,916,805	4,884,951	5,287,088	4,924,547
84.048A	Vocational Education - Carl Perkins Secondary	July - June	125,730	152,513	129,724	118,000	127,392
84.060A	Title VII, Part A: Indian Education	July - June	22,251	25,026	11,617	12,942	15,994
84.126	School to Work Alliance Program (SWAP)	July - June	194,445	200,435	411,308	402,526	286,648
84.173	IDEA: Special Education: Preschool Grants	July - June	110,892	106,450	113,147	118,176	112,634
84.184	Safe and Drug Free Schools and Communities	Aug - Aug	-	-	-	32,126	-
84.184E	Readiness and Emergency Management	Aug - July	12,173	-	-	-	-
84.184S	School Emergency Response to Violence	Sept - April	-	-	359,206	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	56,174	28,565	46,153	35,805	34,629
84.287	Title V, Part B, 21st Century Learning Centers	July - June	304,521	541,430	550,050	402,540	150,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	206,458	379,845	150,000	438,068	356,160
84.318	Title II, Part D, NCLB, Technology	July - June	32,327	2,774	-	-	-
84.323A	Special Education: State Program Improvement	July - June	4,000	3,000	1,000	-	-
84.330	Advanced Placement for Disadvantaged Students	July - June	-	17,158	5,170	5,130	-
84.365	Title III, NCLB, ELL	July - June	257,229	234,838	197,961	190,930	184,348
84.365	Title III Emergency Immigrant Assistance	July - June	11,132	42,249	-	-	-
84.365	Title III Differentiated Reading Strategies	July - June	18,526	-	-	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	828,657	840,426	691,229	693,754	685,951
84.377A	Focus on School Improvement	Jan - Aug	331	-	-	-	-
84.386	Title IID - ARRA	July - June	70	-	-	-	-
84.389	Title I - ARRA	July - June	114,459	-	-	-	-
84.391	IDEA Part B, ARRA	July - June	1,271	-	-	-	-
84.410	Education Jobs Fund	July - June	180,742	-	-	-	-
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	-
			\$ 12,078,364	\$ 10,606,462	\$ 10,183,457	\$ 10,080,571	\$ 9,135,852
STATE GRANT NAME							
	School of Excellence	Indefinite	\$ 4,428	\$ 3,924	\$ 568	\$ 1,547	\$ -
	Comprehensive Health Education Program	July - June	30,749	37,235	35,579	27,187	40,000
	School Counselor Corps	July - June	191,756	173,580	205,322	525,490	447,835
	State Grants for Libraries	July - June	-	-	7,490	7,334	9,381
	State Grant NTNL Board Certification	July - June	-	-	222,821	241,504	200,000
	State Grant - Public Health and Environment	Jan - Dec	-	-	-	4,300	25,000
	State Grant - Colorado Brain Injury Program	July - June	-	-	-	2,500	-
	State Grant - School Health Professionals	July - June	-	-	-	113,552	280,604
	State Grant - School CPR and AED Training	July - June	-	-	-	10,668	-
	State Grant - Gifted Education Universal Screening	July - June	-	-	-	48,158	46,283
	State Grant - SAPI	Jan - June	-	-	-	37,413	-
	State Grant - School Safety Resource Center	Nov - Oct	-	-	-	-	12,000
	Expelled and At-Risk	Mar - June	-	-	-	173,496	294,319
	Expelled and At-Risk - Justice High	July - June	93,100	-	-	-	-
	Expelled and At-Risk - Boulder Prep	July - June	72,110	38,950	-	-	-
	Expelled and At-Risk	July - June	181,967	99,969	-	-	-
	TOTAL STATE GRANTS		\$ 574,110	\$ 353,658	\$ 471,780	\$ 1,193,149	\$ 1,355,422
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		12,078,364	10,606,462	10,183,457	10,080,571	9,135,852
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		574,110	353,658	471,780	1,193,149	1,355,422
	TOTAL LOCAL GRANTS BUDGET YEAR		523,145	554,519	639,331	760,001	701,620
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	-	-	8,307,106
	TOTAL BUDGET		\$ 13,175,619	\$ 11,514,639	\$ 11,294,568	\$ 12,033,721	\$ 19,500,000

* The Budget does not include carryover dollars

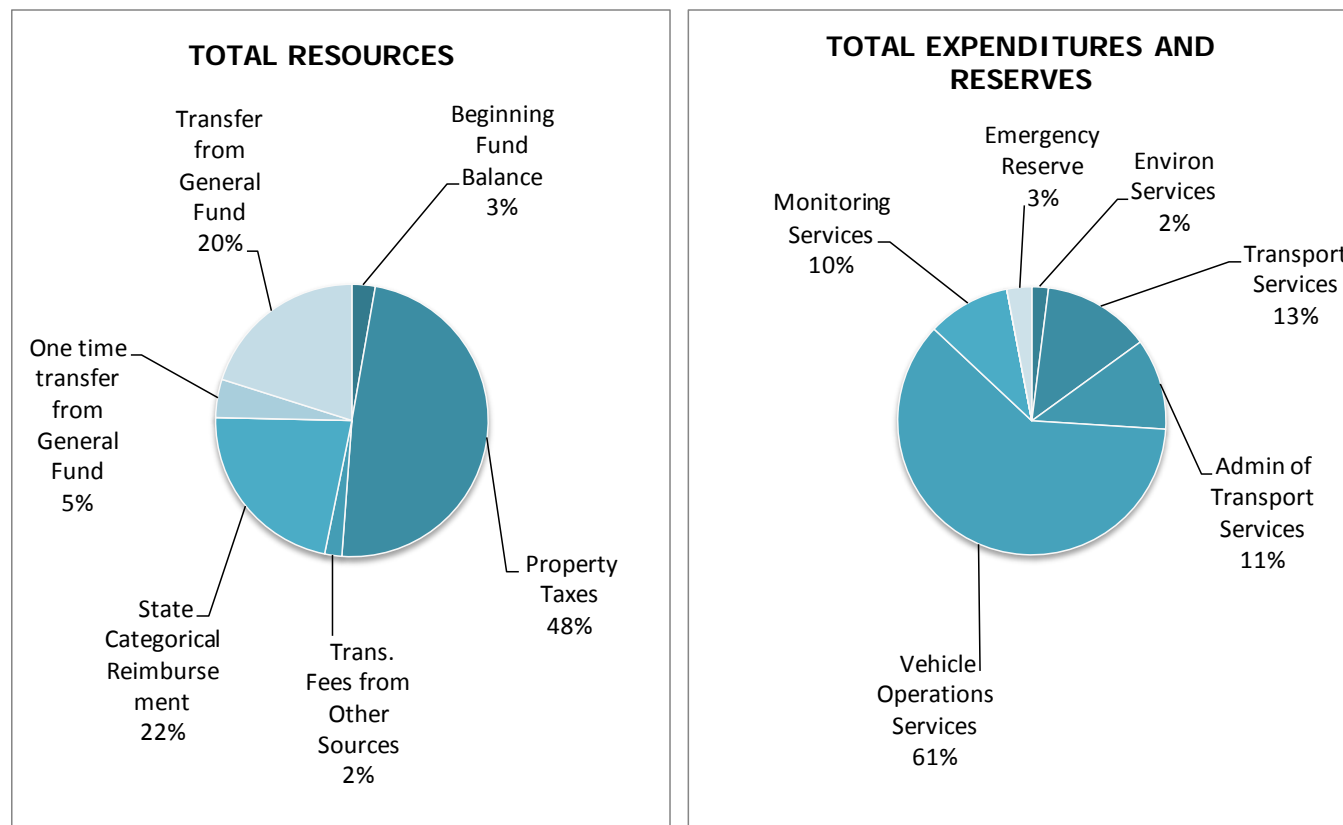
** The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

Note: Grant Funding is provided for supplemental educational purposes. Therefore, the very nature of this funding fluctuates from year to year depending on the needs of the district and available funding from Federal, State and Local Sources. BVSD will continue to budget \$19.5M in fiscal years 16/17 and 17/18. This will allow us to avail ourselves to a variety of grant opportunities.



Transportation Fund

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





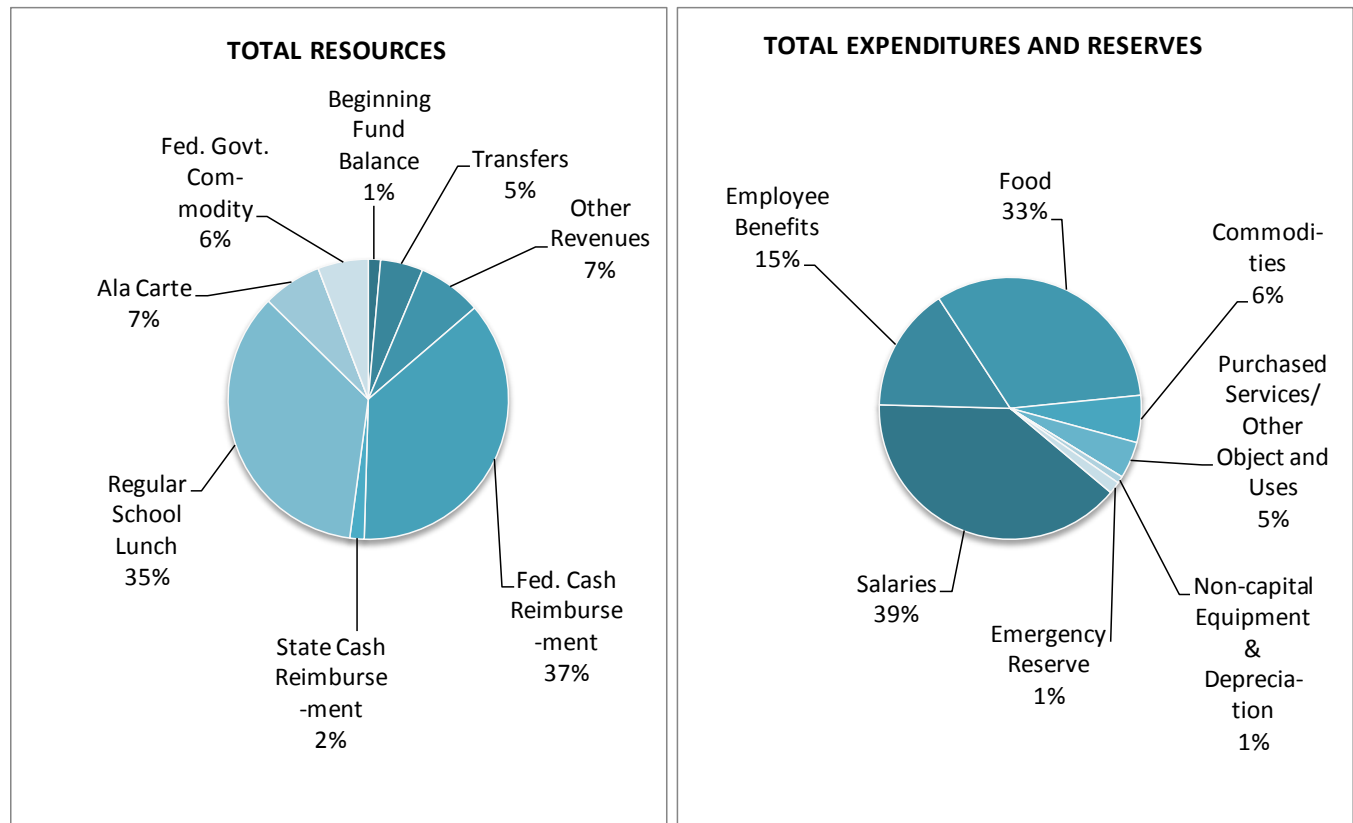
Transportation Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 261,429	\$ 368,777	\$ 894,884	\$ 724,040	\$ 415,278	\$ 437,017	\$ 440,511	\$ 444,510
REVENUE:								
Property Taxes	\$ 7,280,697	\$ 7,226,986	\$ 7,304,343	\$ 7,253,678	\$ 7,263,500	\$ 7,337,007	\$ 7,411,771	\$ 7,487,297
Trans. Fees from Other Sources	329,356	293,947	295,458	234,239	305,000	305,000	305,000	305,000
State Categorical Reimbursement	2,915,419	3,172,498	3,205,307	3,302,904	3,320,959	3,496,137	3,524,091	3,556,079
CDE Audit Adjustment	-	-	-	(41,808)	-	-	-	-
One-Time Transfer from General Operating Fund	-	-	2,000,000	574,410	681,000	500,000	500,000	500,000
Transfer from General Operating Fund	2,243,207	2,385,212	577,212	2,252,209	3,018,517	3,049,064	3,080,134	3,111,521
TOTAL REVENUE	\$ 12,768,679	\$ 13,078,643	\$ 13,382,320	\$ 13,575,632	\$ 14,588,976	\$ 14,687,208	\$ 14,820,996	\$ 14,959,897
TOTAL RESOURCES	\$ 13,030,108	\$ 13,447,420	\$ 14,277,204	\$ 14,299,672	\$ 15,004,254	\$ 15,124,225	\$ 15,261,507	\$ 15,404,407
EXPENDITURES:								
Maintenance & Operations	\$ 31,264	\$ 40,794	\$ 37,639	\$ 32,894	\$ 38,290	\$ 38,677	\$ 39,071	\$ 39,469
Environmental Services	194,232	134,773	171,660	170,894	225,551	227,834	230,156	232,501
Transportation Services	2,005,052	1,933,024	1,994,254	1,730,100	1,987,479	2,007,592	2,007,592	2,007,592
Admin of Transportation Services	1,276,524	1,399,115	1,516,801	1,590,871	1,698,727	1,715,918	1,733,403	1,751,066
Vehicle Operations Services	7,982,750	7,905,855	8,492,832	8,889,821	9,082,274	9,143,244	9,248,527	9,350,980
Monitoring Services	1,171,509	1,138,975	1,339,978	1,469,814	1,534,916	1,550,449	1,558,248	1,574,127
TOTAL EXPENDITURES	\$ 12,661,331	\$ 12,552,536	\$ 13,553,164	\$ 13,884,394	\$ 14,567,237	\$ 14,683,714	\$ 14,816,997	\$ 14,955,735
RESERVES:								
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 437,017	\$ 440,511	\$ 444,510	\$ 448,672
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 12,661,331	\$ 12,552,536	\$ 13,553,164	\$ 13,884,394	\$ 15,004,254	\$ 15,124,225	\$ 15,261,507	\$ 15,404,407
ENDING BALANCE	\$ 368,777	\$ 894,884	\$ 724,040	\$ 415,278	\$ -	\$ -	\$ -	\$ -



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 \$225,000 plus an estimated \$171,000 for COLA and step increases will be provided by the General Operating Fund for the 2015-16 fiscal year. Lunch prices did not increase for the school year 15-16.





Food Services Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 185,889	\$ 175,308	\$ 187,102	\$ 29,867	\$ 113,920	\$ 119,386	\$ 121,119	\$ 123,420
REVENUE:								
Over/Under	\$ (5,325)	\$ (1,179)	\$ (7,850)	\$ (547)	\$ (1,000)	\$ (1,012)	\$ (1,031)	\$ (1,051)
A la Carte	440,353	482,582	440,771	520,204	550,000	556,600	567,175	577,951
Regular School Lunch	2,036,849	2,160,258	2,359,195	2,837,629	2,843,140	2,877,258	2,931,926	2,987,633
Federal Cash Reimbursement	2,367,444	2,479,834	2,622,522	2,936,851	2,965,632	3,001,220	3,058,243	3,116,350
State Cash Reimbursement	61,905	67,729	66,218	85,633	75,000	75,900	77,342	78,811
Catering	40,398	120,649	188,796	293,438	300,000	303,600	309,368	315,246
Reduced Price Meals	21,065	24,926	18,300	13,711	14,506	14,680	14,959	15,243
Federal Government Commodities	292,076	299,309	361,124	371,553	469,312	474,944	483,966	493,161
Miscellaneous Local	41,715	77,654	133,208	47,969	100,000	101,200	103,123	105,082
Snack Revenue	102,250	83,045	103,301	107,176	111,391	112,728	114,870	117,053
Breakfast Revenue	54,732	65,450	82,044	85,709	84,879	85,898	87,530	89,193
Headstart	84,235	49,362	34,678	45,289	44,209	44,740	45,590	46,456
Flood Insurance Proceeds	-	-	146,689	-	-	-	-	-
TOTAL REVENUE	\$ 5,537,697	\$ 5,909,619	\$ 6,548,996	\$ 7,344,615	\$ 7,557,069	\$ 7,647,756	\$ 7,793,061	\$ 7,941,128
TRANSFERS:								
Transfer from General Operating Fund	173,501	\$ 452,802	\$ 405,017	\$ 494,925	\$ 396,300	\$ 401,056	\$ 408,676	\$ 416,441
TOTAL TRANSFERS	\$ 398,501	\$ 452,802	\$ 405,017	\$ 494,925	\$ 396,300	\$ 401,056	\$ 408,676	\$ 416,441
TOTAL RESOURCES	\$ 6,122,087	\$ 6,537,729	\$ 7,141,115	\$ 7,869,407	\$ 8,067,289	\$ 8,168,198	\$ 8,322,856	\$ 8,480,989
EXPENDITURES:								
Personnel	\$ 3,500,691	\$ 3,790,848	\$ 4,048,951	\$ 4,405,933	\$ 4,414,058	\$ 4,469,427	\$ 4,553,809	\$ 4,640,331
Purchased Services	212,243	137,659	91,833	115,678	120,000	121,440	123,747	126,098
Food	1,574,693	1,788,916	2,158,853	2,581,776	2,627,937	2,660,873	2,711,430	2,762,947
Commodities	300,090	304,731	327,787	372,138	469,312	474,944	483,968	493,163
Other Uses	150,646	134,363	180,985	189,048	198,426	200,807	204,622	208,510
Uncollectable Accounts	47,614	72,662	-	-	-	-	-	-
Non-capital Equipment	24,533	37,543	47,685	63,550	69,870	70,708	72,051	73,420
Equipment Depreciation	55,728	49,307	31,580	-	-	-	-	-
Other Objects and Uses	80,541	34,598	52,254	27,364	48,300	48,880	49,809	50,755
TOTAL EXPENDITURES	\$ 5,946,779	\$ 6,350,627	\$ 6,939,928	\$ 7,755,487	\$ 7,947,903	\$ 8,047,079	\$ 8,199,436	\$ 8,355,224
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 119,386	\$ 121,119	\$ 123,420	\$ 125,765
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 5,946,779	\$ 6,350,627	\$ 6,939,928	\$ 7,755,487	\$ 8,067,289	\$ 8,168,198	\$ 8,322,856	\$ 8,480,989
ENDING BALANCE	\$ 175,308	\$ 187,102	\$ 201,187	\$ 113,920	\$ -	\$ -	\$ -	\$ -

*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.



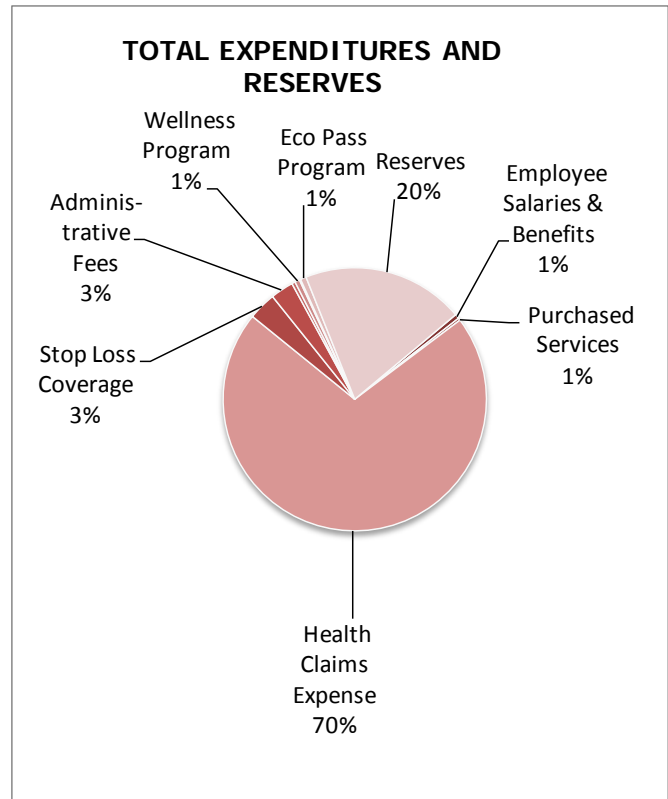
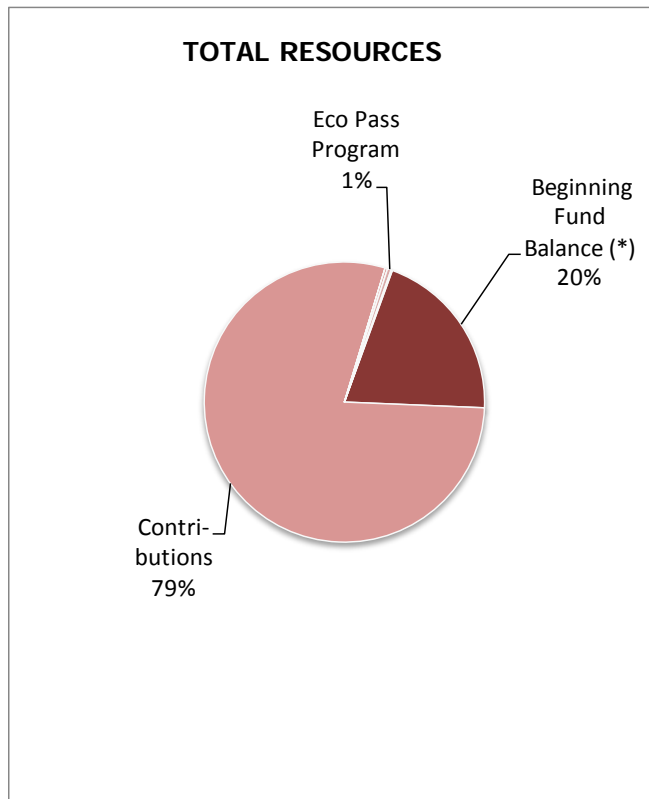
INTERNAL SERVICE FUNDS

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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. For 2015-16, the district will contribute an annual premium of \$6,252 per eligible employee, a 4.8 percent increase from 2014-15. 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.





Health Insurance Fund (continued)

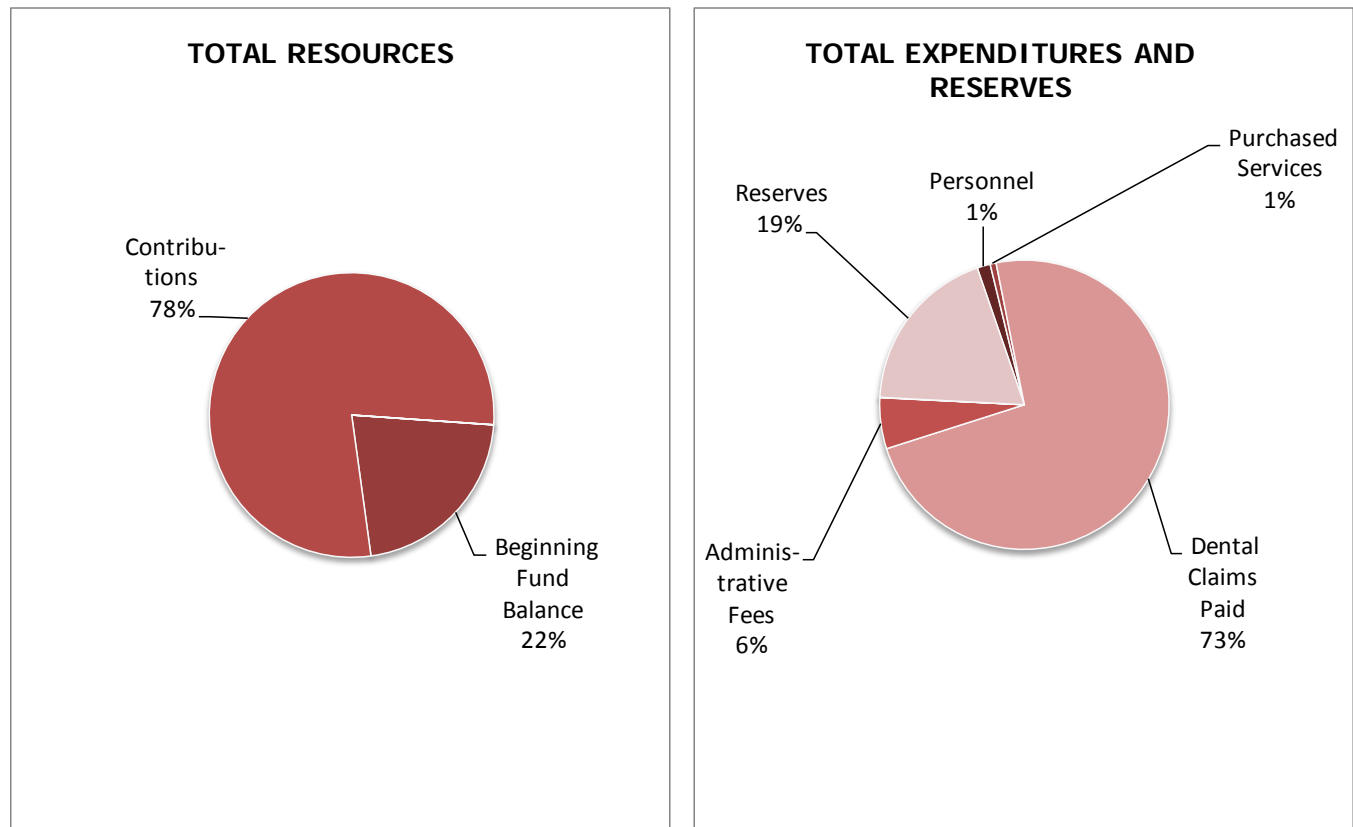
	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 8,528,606	\$ 7,507,165	\$ 5,712,975	\$ 7,278,685	\$ 7,118,339	\$ 7,056,496	\$ 6,596,736	\$ 5,664,882
REVENUE:								
Contributions	\$ 24,160,494	\$ 23,303,981	\$ 26,039,644	\$ 26,440,578	\$ 27,984,122	\$ 29,383,328	\$ 30,852,494	\$ 32,395,119
Interest Income	12,139	12,437	5,680	7,089	6,000	6,000	6,000	6,000
Miscellaneous	134,866	196,080	219,140	305,089	100,000	101,200	103,123	105,082
Eco Pass Program	-	121,032	155,080	125,325	149,000	150,788	153,653	156,572
Employee Benefit Program	56,294	54,179	56,184	78,049	54,000	54,648	55,686	56,744
TOTAL REVENUE	\$ 24,363,793	\$ 23,687,709	\$ 26,475,728	\$ 26,956,130	\$ 28,293,122	\$ 29,695,964	\$ 31,170,956	\$ 32,719,517
TOTAL RESOURCES	\$ 32,892,399	\$ 31,194,874	\$ 32,188,703	\$ 34,234,815	\$ 35,411,461	\$ 36,752,460	\$ 37,767,692	\$ 38,384,399
EXPENDITURES:								
Personnel	\$ 140,206	\$ 151,593	\$ 152,508	\$ 238,548	\$ 197,120	199,485	203,275	207,137
Purchased Services	63,000	82,781	81,875	96,218	100,000	101,200	103,123	105,082
Health Claims Expense	23,395,140	22,971,821	24,506,166	23,927,664	25,181,029	26,943,701	28,829,760	30,847,843
Stop Loss Coverage	814,600	923,475	1,192,184	1,315,894	1,212,816	1,227,370	1,250,690	1,338,238
Administrative Fees	828,321	910,537	819,587	899,180	1,000,000	1,012,000	1,031,228	1,050,821
Supplies	10	-	-	203,491	150,000	151,800	154,684	157,623
Wellness Program	91,022	246,711	134,527	144,714	208,000	210,496	214,495	218,570
Employee Benefit Program	52,935	52,935	52,935	53,842	54,000	54,648	55,686	56,744
Eco Pass Program	-	142,046	229,177	236,925	252,000	255,024	259,869	264,807
TOTAL EXPENDITURES	\$ 25,385,234	\$ 25,481,899	\$ 27,168,959	\$ 27,116,476	\$ 28,354,965	\$ 30,155,724	\$ 32,102,810	\$ 34,246,865
RESERVES:								
Above Recommended Amounts	\$ -	\$ -	\$ -	\$ -	\$ 7,056,496	6,596,736	5,664,882	4,137,534
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 7,056,496	\$ 6,596,736	\$ 5,664,882	\$ 4,137,534
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 25,385,234	\$ 25,481,899	\$ 27,168,959	\$ 27,116,476	\$ 35,411,461	\$ 36,752,460	\$ 37,767,692	\$ 38,384,399
ENDING BALANCE	\$ 7,507,165	\$ 5,712,975	\$ 5,019,744	\$ 7,118,339	\$ -	\$ -	\$ -	\$ -

(*) Fund balance as of June 30, 2014 has been restated to reduce claims payable as of the same date, such that it now excludes recommended IBNR (incurred by not reported) reserves.



Dental Insurance Fund

The Dental Insurance Fund is an internal service fund used to account for claims and administrative fees of the district's self-funded dental insurance employee benefit program. The district contributes \$456 per eligible employee, a 5.6 percent increase from 2014-15. Employees have the option to purchase dependent coverage.





Dental Insurance Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 482,931	\$ 472,317	\$ 445,490	\$ 595,583	\$ 650,299	\$ 565,923	\$ 503,503	\$ 463,274
REVENUE:								
Contributions	\$ 2,152,126	\$ 2,120,888	\$ 2,296,005	\$ 2,197,941	\$ 2,343,249	\$ 2,455,725	\$ 2,573,600	\$ 2,697,133
Interest Income	900	886	529	850	600	600	650	650
TOTAL REVENUE	\$ 2,153,026	\$ 2,121,774	\$ 2,296,534	\$ 2,198,791	\$ 2,343,849	\$ 2,456,325	\$ 2,574,250	\$ 2,697,783
TOTAL RESOURCES	\$ 2,635,957	\$ 2,594,091	\$ 2,742,024	\$ 2,794,374	\$ 2,994,148	\$ 3,022,248	\$ 3,077,753	\$ 3,161,057
EXPENDITURES:								
Personnel	\$ 33,001	\$ 37,958	\$ 35,248	\$ 36,868	\$ 44,224	44,755	45,605	46,471
Purchased Services	15,750	15,031	28,125	7,219	20,000	20,240	20,625	21,017
Dental Claims Paid	1,953,106	1,937,249	2,147,426	1,933,331	2,192,181	2,279,868	2,371,063	2,465,906
Administrative Fees	161,753	158,363	166,053	166,657	170,820	172,870	176,155	179,502
Supplies and Materials	30	-	-	-	1,000	1,012	1,031	1,051
TOTAL EXPENDITURES	\$ 2,163,640	\$ 2,148,601	\$ 2,376,852	\$ 2,144,075	\$ 2,428,225	\$ 2,518,745	\$ 2,614,479	\$ 2,713,947
RESERVES:								
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 565,923	\$ 503,503	\$ 463,274	\$ 447,110
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ 565,923	\$ 503,503	\$ 463,274	\$ 447,110
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	\$ 2,163,640	\$ 2,148,601	\$ 2,376,852	\$ 2,144,075	\$ 2,994,148	\$ 3,022,248	\$ 3,077,753	\$ 3,161,057
ENDING BALANCE	\$ 472,317	\$ 445,490	\$ 365,172	\$ 650,299	\$ -	\$ -	\$ -	\$ -

(*) Fund balance as of June 30, 2014 has been restated to reduce claims payable as of the same date, such that it now excludes recommended IBNR (incurred but not reported) reserves.



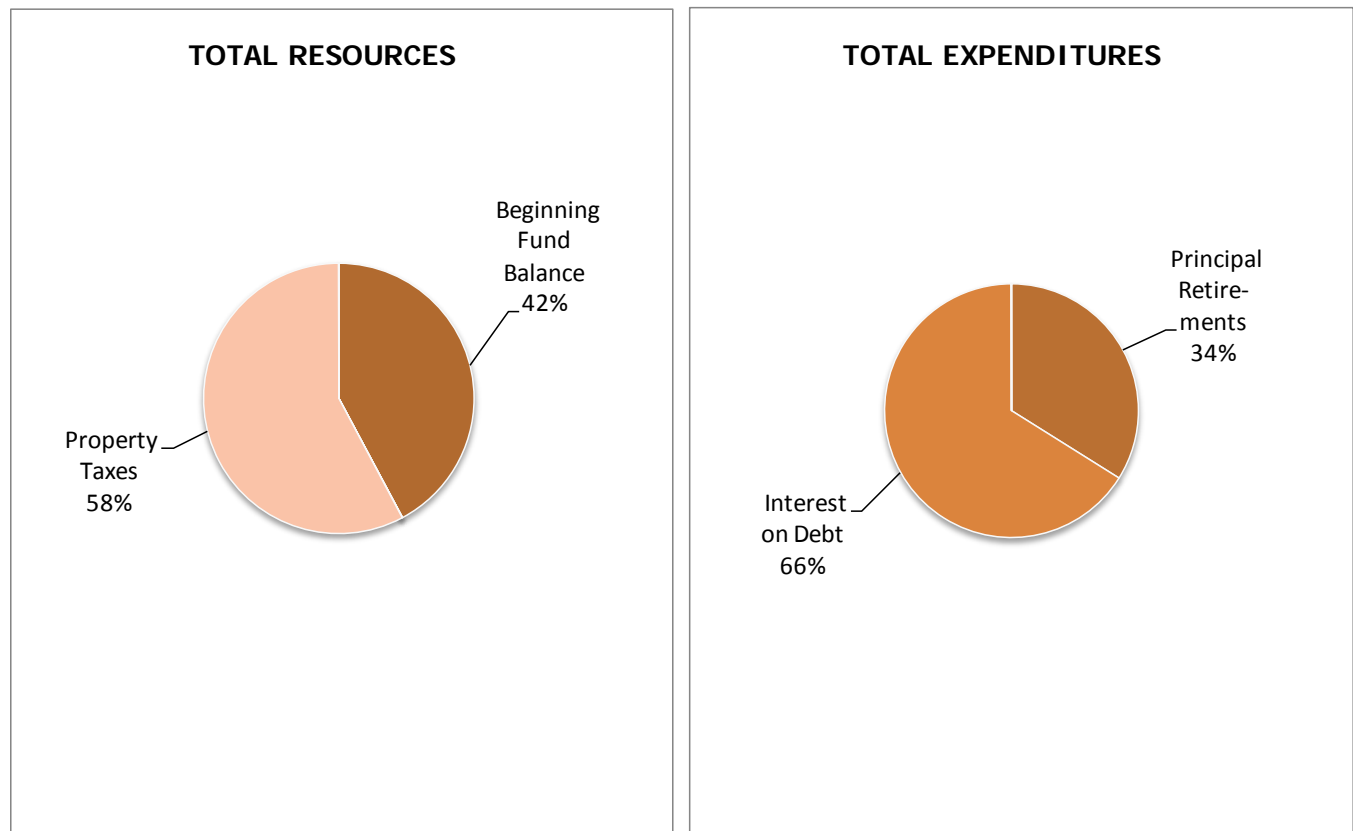
CAPITAL PROJECTS FUNDS

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Bond Redemption Fund

The Bond Redemption Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The size of the mill levy for the Bond Redemption Fund is determined by the amount of the yearly requirement for the payment of principal and interest on the outstanding bonds.





Bond Redemption Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 24,325,632	\$ 24,457,080	\$ 24,492,573	\$ 24,822,129	\$ 33,532,514	\$ 38,661,831	\$ 42,588,744	\$ 42,405,064
REVENUE:								
Delinquent Property Taxes	\$ 30,944	\$ 24,038	\$ 27,443	\$ 73,764	\$ 20,000	\$ 21,000	\$ 23,000	\$ 25,000
Property Taxes	28,245,691	28,108,729	28,385,625	36,692,634	45,878,039	48,500,000	49,000,000	50,000,000
Interest Income	21,556	35,018	19,418	23,061	25,000	25,000	26,000	27,000
TOTAL REVENUE	\$ 28,298,191	\$ 28,167,785	\$ 28,432,486	\$ 36,789,459	\$ 45,923,039	\$ 48,546,000	\$ 49,049,000	\$ 50,052,000
TOTAL RESOURCES	\$ 52,623,823	\$ 52,624,865	\$ 52,925,059	\$ 61,611,588	\$ 79,455,553	\$ 87,207,831	\$ 91,637,744	\$ 92,457,064
EXPENDITURES:								
Principal Retirements	\$ 11,745,000	\$ 12,250,000	\$ 12,790,000	\$ 13,370,000	\$ 13,835,000	\$ 19,225,000	\$ 24,685,000	\$ 15,165,000
Interest on Debt	16,419,193	15,879,742	15,310,380	14,706,524	26,946,722	25,381,943	24,535,305	34,742,305
Other - Paying Agent Fees	2,550	2,550	2,550	2,550	12,000	12,144	12,375	12,610
TOTAL EXPENDITURES	\$ 28,166,743	\$ 28,132,292	\$ 28,102,930	\$ 28,079,074	\$ 40,793,722	\$ 44,619,087	\$ 49,232,680	\$ 49,919,915
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 28,166,743	\$ 28,132,292	\$ 28,102,930	\$ 28,079,074	\$ 40,793,722	\$ 44,619,087	\$ 49,232,680	\$ 49,919,915
ENDING BALANCE	\$ 24,457,080	\$ 24,492,573	\$ 24,822,129	\$ 33,532,514	\$ 38,661,831	\$ 42,588,744	\$ 42,405,064	\$ 42,537,149



2006 Building Fund

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET
BEGINNING FUND BALANCE	\$ 40,349,760	\$ 5,480,878	\$ 2,747,039	\$ 1,231,131	\$ -
REVENUE:					
Interest Income	\$ (5,580)	\$ 8,527	\$ 2,120	\$ 737	\$ -
Other Local Revenue	156,360	384,272	31,930	-	-
TOTAL REVENUE	\$ 150,780	\$ 392,799	\$ 34,050	\$ 737	\$ -
TOTAL RESOURCES	<u>\$ 40,500,540</u>	<u>\$ 5,873,677</u>	<u>\$ 2,781,089</u>	<u>\$ 1,231,868</u>	<u>\$ -</u>
EXPENDITURES:					
Phase II Building Fund Projects	\$ 35,019,662	\$ 2,799,326	\$ -	\$ -	\$ -
Surplus Funds Projects	-	327,312	1,549,958	1,231,868	-
TOTAL EXPENDITURES	<u>\$ 35,019,662</u>	<u>\$ 3,126,638</u>	<u>\$ 1,549,958</u>	<u>\$ 1,231,868</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 5,480,878</u>	<u>\$ 2,747,039</u>	<u>\$ 1,231,131</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.

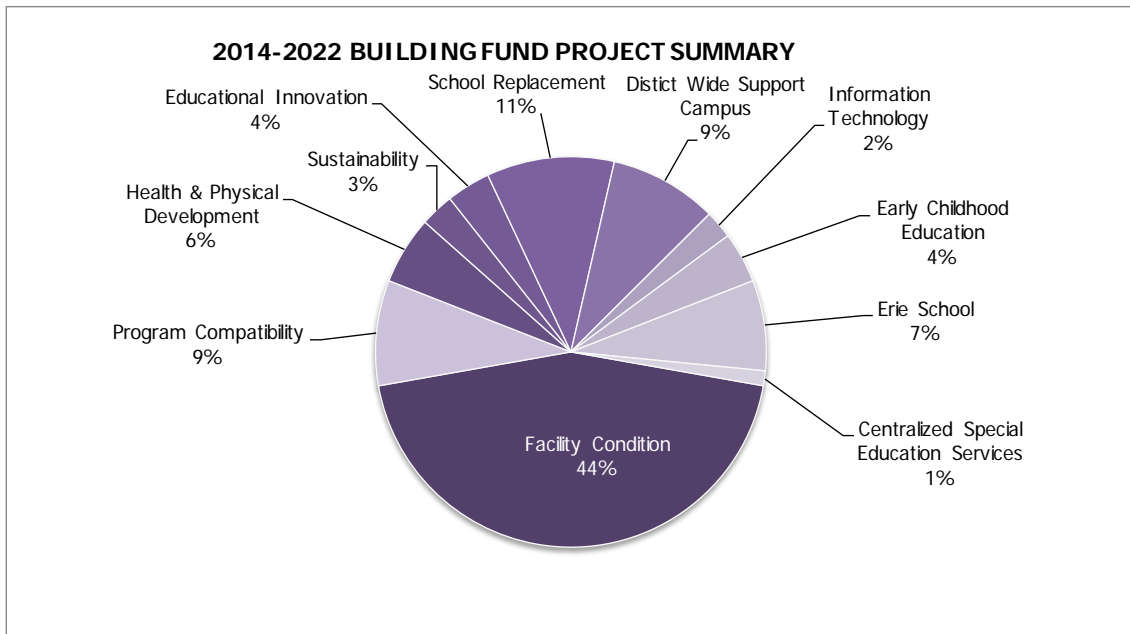
Erie School a new preschool through eighth grade campus will be constructed in Erie to serve growing enrollment in that part of the district.

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
TOTAL COST	\$	576,520,000





2014 Building Fund (continued)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 277,155,593	\$ 158,877,747	\$ 35,249,103	\$ 119,219,447
REVENUE:								
Net Bond Proceeds	\$ -	\$ -	\$ -	\$ 280,812,900	\$ -	\$ -	\$ 170,000,000	\$ -
Interest Income	-	-	-	27,824	1,325,000	750,000	1,000,000	550,000
School Contributions	-	-	-	-	1,300,000	-	-	-
Other Local Revenue	-	-	-	-	10,000	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 280,840,723	\$ 2,635,000	\$ 750,000	\$ 171,000,000	\$ 550,000
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 280,840,723	\$ 279,790,593	\$ 159,627,747	\$ 206,249,103	\$ 119,769,447
EXPENDITURES:								
Capital Outlays	\$ -	\$ -	\$ -	\$ 2,771,399	\$ 120,912,846	\$ 124,378,644	\$ 86,029,656	\$ 108,553,044
Bond Issuance Costs	-	-	-	913,732	-	-	1,000,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 3,685,131	\$ 120,912,846	\$ 124,378,644	\$ 87,029,656	\$ 108,553,044
ENDING BALANCE	\$ -	\$ -	\$ -	\$ 277,155,593	\$ 158,877,747	\$ 35,249,103	\$ 119,219,447	\$ 11,216,403


2014 Building Fund (continued)
Project List

Elementary School Projects					
Location	Revised Budget	Project To Date 2014 - 2015	Projected 2015 - 2016	Construction Phase	
BCSIS/HIGH PEAKS	\$ 6,430,450	\$ -	\$ -	Two	
BEAR CREEK ELEMENTARY	6,173,500	-	-	Three	
BIRCH ELEMENTARY	8,566,550	38,274	7,671,621	One	
COAL CREEK ELEMENTARY	4,586,150	-	-	Three	
COLUMBINE ELEMENTARY	1,363,200	-	-	Three	
COMMUNITY MONTESSORI	4,770,750	-	-	Two	
CREEKSIDE ELEMENTARY	17,550,215	-	3,510,043	One	
CREST VIEW ELEMENTARY	6,334,400	-	-	Three	
DOUGLASS ELEMENTARY	20,729,186	-	4,145,837	One	
EISENHOWER ELEMENTARY	5,737,500	-	-	Three	
EMERALD ELEMENTARY	18,213,765	-	3,642,753	One	
FIRESIDE ELEMENTARY	4,753,550	-	-	Three	
FLATIRONS ELEMENTARY	4,635,600	-	-	Three	
FOOTHILL ELEMENTARY	6,322,400	-	-	Three	
GOLD HILL	699,350	-	-	Three	
HEATHERWOOD ELEMENTARY	5,061,750	-	-	Three	
JAMESTOWN ELEMENTARY	566,100	-	-	Three	
KOHL ELEMENTARY	5,652,700	-	-	Two	
LAFAYETTE ELEMENTARY	6,921,600	-	-	Three	
LOUISVILLE ELEMENTARY	5,272,200	-	72,072	Three	
MAPLETON EARLY CHILDHOOD CENTER	1,100,000	-	-	Three	
MESA ELEMENTARY	5,566,900	-	-	Three	
NEDERLAND ELEMENTARY	5,196,650	5,356	254,477	One	
PIONEER ELEMENTARY	8,726,750	6,522	7,847,553	One	
RYAN ELEMENTARY	3,425,600	-	-	Two	
SANCHEZ ELEMENTARY	5,110,750	45,700	4,553,975	One	
SUPERIOR ELEMENTARY	5,699,650	-	-	Two	
UNIVERSITY HILL ELEMENTARY	9,425,450	10,716	1,874,374	One	
WHITTIER ELEMENTARY	7,957,650	24,306	7,137,579	One	
Total Elementary School Projects	\$ 192,550,316	\$ 130,875	\$ 40,710,283		

Middle School Projects					
Location	Revised Budget	Project To Date 2014 - 2015	Projected 2015 - 2016	Construction Phase	
ANGEVINE MIDDLE	\$ 6,190,000	\$ 104,408	\$ 1,605,158	Three	
BROOMFIELD HEIGHTS MIDDLE	13,720,000	168,594	12,179,406	One	
CASEY MIDDLE	1,370,000	-	-	Three	
CENTENNIAL MIDDLE	9,960,000	86,320	1,135,000	Two	
LOUISVILLE MIDDLE	5,740,000	95,638	1,350,535	Two	
MANHATTAN MIDDLE	6,760,000	83,695	1,287,380	Three	
PLATT MIDDLE	14,280,000	126,422	1,743,703	Two	
SOUTHERN HILLS MIDDLE	9,750,000	-	8,775,000	One	
SUMMIT MIDDLE	11,210,000	173,957	8,233,543	One	
Total Middle School Projects	\$ 78,980,000	\$ 839,036	\$ 36,309,725		



2014 Building Fund (continued)

Project List (continued)

High School Projects				
Location	Revised Budget	Project To Date 2014 - 2015	Projected 2015 - 2016	Construction Phase
ARAPAHOE RIDGE HIGH	\$ 9,630,000	\$ 86,954	\$ 1,000,000	Two
BOULDER HIGH	19,310,000	32,509	3,829,491	One
BOULDER PREP	181,250	-	-	Two
BROOMFIELD HIGH	16,300,000	961	375,000	Two
CENTAURUS HIGH	22,450,000	29,389	3,338,111	One
FAIRVIEW HIGH	19,100,000	-	-	Two
JUSTICE HIGH	170,000	-	-	Two
MONARCH HIGH	9,890,000	-	-	Two
NEW VISTA HIGH	9,880,000	-	494,000	One
PEAK TO PEAK	10,200,000	388,862	9,811,138	One
Total High School Projects	\$ 117,111,250	\$ 538,675	\$ 18,847,740	

K-8 and Mid/Sr Projects				
Location	Revised Budget	Project To Date 2014 - 2015	Projected 2015 - 2016	Construction Phase
ASPEN CREEK K-8	\$ 6,073,450	\$ -	\$ -	Two
ELDORADO K-8	9,827,700	-	-	Two
ERIE K-8	39,945,771	-	5,991,866	One
HALCYON MIDDLE/HIGH	840,000	-	-	Three
HORIZONS K-8	1,500,000	-	-	Three
MONARCH K-8	7,185,600	-	-	Two
NEDERLAND MIDDLE/HIGH	6,350,000	8,901	308,599	One
Total K-8 and Mid/Sr Projects	\$ 71,722,521	\$ 8,901	\$ 6,300,464	

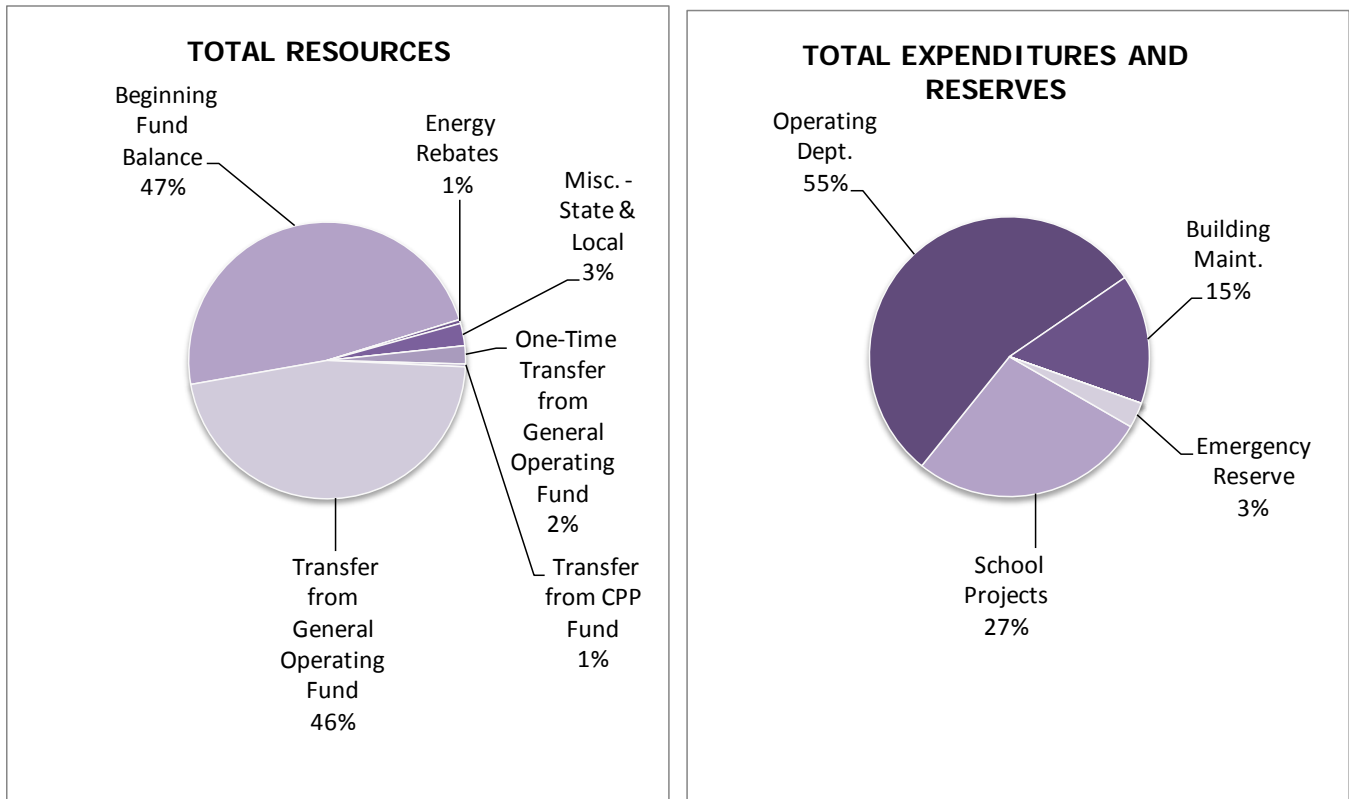
District Wide				
Location	Revised Budget	Project To Date 2014 - 2015	Projected 2015 - 2016	Construction Phase
CENTRALIZED SPECIAL EDUCATION	\$ 6,500,000	\$ -	\$ -	Three
DW CAMPUS : KITCHEN	10,060,000	5,784	150,000	Two
DW CAMPUS : ADMINISTRATION	19,170,000	-	958,500	One,Two,Three
DW CAMPUS : TRANSPORTATION	15,940,000	-	3,188,000	One
DW CAMPUS : WAREHOUSE/MAINT	2,340,000	-	-	Two
DW : EARLY CHILDHOOD ED	399,000	-	-	One,Two,Three
DW : FULL-DAY KINDERGARTEN	9,600	-	-	One,Two,Three
DW : RADIOS	850,000	-	850,000	One
IT: INTERNET AFFODABLE HOUSING	390,000	-	55,714	One,Two,Three
IT: INTEGRATED AUDIO ENHANCE	3,510,000	-	501,429	One,Two,Three
IT: INTERNET/SYSTEM STABILITY	8,430,000	421,545	3,793,456	One,Two,Three
INNOVATION	2,517,313	39,355	353,994	One,Two,Three
LAFAYETTE BUS FACILITY	1,600,000	2,876	1,117,124	One
NEDERLAND BUS FACILITY	260,000	345	12,655	One
SOMBRERO MARSH ENVIRONMENTAL	360,000	-	-	Three
Total District Wide	\$ 72,335,913	\$ 469,904	\$ 10,980,872	

Other (Reserves & Administration)				
Location	Revised Budget	Project To Date 2014 - 2015	Projected 2015 - 2016	Construction Phase
INFLATION	\$ 37,230,000	\$ -	\$ 1,786,400	One,Two,Three
PROGRAM RESERVE	4,990,000	-	831,667	One,Two,Three
ADDITIONAL RESERVE (Premium)	30,812,900	-	4,621,935	One,Two,Three
DEBT ISSUANCE	2,000,000	913,732	-	One,Two,Three
UNALLOCATED OVERHEAD	2,900,000	784,007	523,761	One,Two,Three
Total Other	\$ 77,932,900	\$ 1,697,739	\$ 7,763,763	
GRAND TOTAL	\$ 610,632,900	\$ 3,685,131	\$ 120,912,846	



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)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING FUND BALANCE	\$ 6,715,787	\$ 7,211,885	\$ 1,935,013	\$ 853,937	\$ 1,589,540	\$ 96,430	\$ 51,480	\$ 51,095
REVENUE:								
Sale of School Property	\$ 1,138,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy Rebates	279,642	33,298	-	15,000	15,000	15,180	15,468	15,762
Miscellaneous - State & Local	3,664,704	136,640	83,811	117,123	86,500	87,538	89,201	90,896
One-Time Transfer from General Operating Fund	3,594,775	1,426,000	-	79,306	70,000	-	-	-
Transfer from CPP Fund	12,358	13,218	13,049	19,563	10,866	10,996	11,205	11,418
Transfer from General Operating Fund	2,247,697	2,248,297	2,448,297	2,666,397	1,538,858	1,557,324	1,586,913	1,617,064
TOTAL REVENUE	\$ 10,938,136	\$ 3,857,453	\$ 2,545,157	\$ 2,897,389	\$ 1,721,224	\$ 1,671,038	\$ 1,702,787	\$ 1,735,140
TOTAL RESOURCES	\$ 17,653,923	\$ 11,069,338	\$ 4,480,170	\$ 3,751,326	\$ 3,310,764	\$ 1,767,468	\$ 1,754,267	\$ 1,786,235
EXPENDITURES:								
School Projects	\$ 5,693,697	\$ 6,149,019	\$ 1,508,693	\$ 687,736	\$ 907,744	\$ 918,637	\$ 936,091	\$ 953,877
Operating Departments	3,128,058	1,144,890	765,316	523,114	1,808,935	287,998	248,050	296,046
Building Maintenance	1,282,279	1,393,964	852,535	494,622	495,940	507,617	517,262	482,483
Salaries, Employee Benefits, Office Expense	338,004	446,452	499,689	456,314	1,715	1,736	1,769	1,803
TOTAL EXPENDITURES	\$ 10,442,038	\$ 9,134,325	\$ 3,626,233	\$ 2,161,786	\$ 3,214,334	\$ 1,715,988	\$ 1,703,172	\$ 1,734,209
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 96,430	\$ 51,480	\$ 51,095	\$ 52,026
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 10,442,038	\$ 9,134,325	\$ 3,626,233	\$ 2,161,786	\$ 3,310,764	\$ 1,767,468	\$ 1,754,267	\$ 1,786,235
ENDING BALANCE	\$ 7,211,885	\$ 1,935,013	\$ 853,937	\$ 1,589,540	\$ -	\$ -	\$ -	\$ -



Capital Reserve Fund (continued)

Project List

		Budget
Elementary Schools		
<u>School</u>	<u>Project</u>	2015-16 Revised
Bear Creek	Classroom Construction	\$ 9,973
Coal Creek	Roof	30,405
Foothill	Gym Floor	11,508
Total Elementary Schools:		\$ 51,886
Middle/High Schools		
<u>School</u>	<u>Project</u>	
Angevine	Carpet	\$ 26,379
Casey	Air Quality (carryover)	160,000
Broomfield High	Track	95,000
Engage	Building Improvements	39,691
Fairview High	Lockers	10,960
Fairview High	Carpet	6,500
Monarch High	Field	209,987
Monarch High	Traffic Analysis	16,500
Total Middle/High Schools:		\$ 565,017
District Wide		
	<u>Project</u>	
District Wide	Emergencies (includes carryover)	\$ 59,900
District Wide	Indoor Air Quality	41,500
District Wide	Garden-to-Table Program (carryover)	275
District Wide	Fire Detector Replacement (carryover)	8,061
District Wide	Security Improvements/Emergency Communications (includes carryover)	171,105
District Wide	Special Education Modifications	10,000
Total District Wide:		\$ 290,841
School Project Sub-Total Summary		
	Elementary Schools	\$ 51,886
	Middle/High Schools	565,017
	District Wide	290,841
School Project Sub-Total:		\$ 907,744



Capital Reserve Fund (continued)

Project List (continued)

Operating Departments		
<u>Department</u>	<u>Project</u>	
Print Shop	Print Shop Equipment	\$ 105,000
District Wide	Lucid Design Group (carryover)	26,751
Maintenance	White Fleet Vehicle Modifications/Equipment Replacement (one-time, includes carryover)	476,413
Maintenance	White Fleet Vehicle Lease (on-going)	500,000
Maintenance	TMA Software Renewal	5,404
Operational Services	VFA Software Renewal	21,095
Transportation	Buses (one-time includes carryover)	200,000
Transportation	Buses (on-going)	474,272
Total Operating Departments:		\$ 1,808,935
Building Maintenance - District Wide		
	<u>Project</u>	
District Wide	Americans With Disabilities Act (carryover)	\$ 17,000
District Wide	Backflow Preventer Replacement (carryover)	6,700
District Wide	Custodial Equipment Replacement (includes carryover)	40,367
District Wide	Door Replacement (carryover)	9,600
District Wide	Electrical (carryover)	30,000
District Wide	Elevator Repairs	22,000
District Wide	Environmental Management (carryover)	50,000
District Wide	Flooring Replacement (carryover)	10,000
District Wide	Grounds Restoration	85,000
District Wide	HVAC/Plumbing Reserve (carryover)	104,000
District Wide	Painting	2,000
District Wide	Paving and Concrete (carryover)	32,000
District Wide	Playground Surfacing, Drainage, Containment (carryover)	5,000
District Wide	Roofing (carryover)	82,273
Total Building Maintenance - District Wide:		\$ 495,940
Salaries/Benefits/Office Expenses		
	Salaries/Benefits/Office Expenses	\$ 1,715
Total Salaries/Benefits/Office Expenses:		\$ 1,715
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 96,430
Total Reserves:		\$ 96,430
GRAND TOTAL Summary		
	School Projects	\$ 907,744
	Operating Departments	1,808,935
	Building Maintenance - District Wide	495,940
	Salaries/Benefits/Office Expenses	1,715
	Emergency Reserve (TABOR)	96,430
GRAND TOTAL:		\$ 3,310,764



FIDUCIARY FUNDS

<i>Trust and Agency Funds</i>	306
<i>Pupil Activity Fund</i>	308



Trust and Agency Funds

Agency Fund

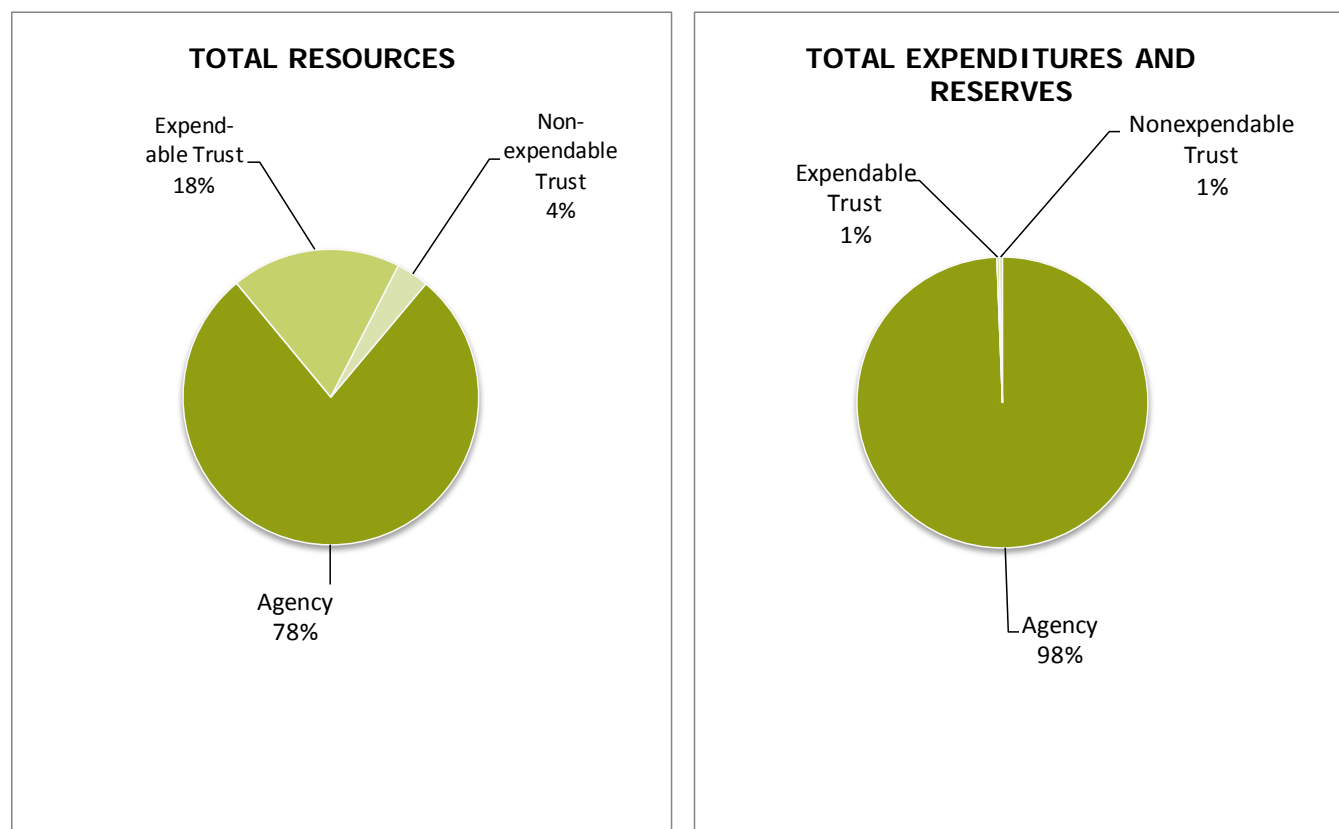
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
Agency Funds								
Beginning Fund Balance	\$ 556,922	\$ 802,182	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,168,574	\$ 1,269,774	\$ 1,372,897
Receipts	2,869,807	2,994,605	3,364,910	3,823,059	3,700,000	3,744,400	3,815,544	3,888,039
Total Resources	\$ 3,426,729	\$ 3,796,787	\$ 4,199,807	\$ 4,875,125	\$ 4,768,574	\$ 4,912,974	\$ 5,085,318	\$ 5,260,936
Disbursements	\$ 2,624,547	\$ 2,961,890	\$ 3,147,741	\$ 3,806,551	\$ 3,600,000	\$ 3,643,200	\$ 3,712,421	\$ 3,782,957
Ending Balance	\$ 802,182	\$ 834,897	\$ 1,052,066	\$ 1,068,574	\$ 1,168,574	\$ 1,269,774	\$ 1,372,897	\$ 1,477,979
Expendable Trust Funds								
Beginning Fund Balance	\$ 61,489	\$ 60,378	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,125,758	\$ 1,130,818	\$ 1,135,974
Revenue	5,477	888,808	197,223	9,898	15,000	15,180	15,468	15,762
Total Resources	\$ 66,966	\$ 949,186	\$ 1,141,560	\$ 1,132,258	\$ 1,135,758	\$ 1,140,938	\$ 1,146,286	\$ 1,151,736
Expenditures	\$ 6,588	\$ 4,849	\$ 19,200	\$ 11,500	\$ 10,000	\$ 10,120	\$ 10,312	\$ 10,508
Ending Balance	\$ 60,378	\$ 944,337	\$ 1,122,360	\$ 1,120,758	\$ 1,125,758	\$ 1,130,818	\$ 1,135,974	\$ 1,141,228
Nonexpendable Trust Funds								
Beginning Fund Balance	\$ 211,716	\$ 213,516	\$ 211,429	\$ 210,357	\$ 207,620	\$ 205,620	\$ 203,596	\$ 201,533
Revenue	3,800	913	428	763	10,000	10,120	10,312	10,508
Total Resources	\$ 215,516	\$ 214,429	\$ 211,857	\$ 211,120	\$ 217,620	\$ 215,740	\$ 213,908	\$ 212,041
Expenditures	\$ 2,000	\$ 3,000	\$ 1,500	\$ 3,500	\$ 12,000	\$ 12,144	\$ 12,375	\$ 12,610
Ending Balance	\$ 213,516	\$ 211,429	\$ 210,357	\$ 207,620	\$ 205,620	\$ 203,596	\$ 201,533	\$ 199,431
GRAND TOTAL								
BEGINNING FUND BALANCE	\$ 830,127	\$ 1,076,076	\$ 1,990,663	\$ 2,384,783	\$ 2,396,952	\$ 2,499,952	\$ 2,604,188	\$ 2,710,404
TOTAL REVENUE	2,879,084	3,884,326	3,562,561	3,833,720	3,725,000	3,769,700	3,841,324	3,914,309
TOTAL RESOURCES	\$ 3,709,211	\$ 4,960,402	\$ 5,553,224	\$ 6,218,503	\$ 6,121,952	\$ 6,269,652	\$ 6,445,512	\$ 6,624,713
TOTAL EXPENDITURES	\$ 2,633,135	\$ 2,969,739	\$ 3,168,441	\$ 3,821,551	\$ 3,622,000	\$ 3,665,464	\$ 3,735,108	\$ 3,806,075
ENDING BALANCE	\$ 1,076,076	\$ 1,990,663	\$ 2,384,783	\$ 2,396,952	\$ 2,499,952	\$ 2,604,188	\$ 2,710,404	\$ 2,818,638



Pupil Activity Fund

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

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 AUDITED ACTUAL	2015-16 REVISED BUDGET	PROJECTED BUDGET		
						2016-17	2017-18	2018-19
BEGINNING BALANCE	\$ 2,582,322	\$ 2,894,253	\$ 2,887,330	\$ 2,898,247	\$ 2,918,618	\$ 2,818,618	\$ 2,717,418	\$ 2,614,295
RECEIPTS	8,716,662	8,970,174	8,755,036	9,162,682	9,300,000	9,411,600	9,590,420	9,772,638
TOTAL RESOURCES	<u>\$ 11,298,984</u>	<u>\$ 11,864,427</u>	<u>\$ 11,642,366</u>	<u>\$ 12,060,929</u>	<u>\$ 12,218,618</u>	<u>\$ 12,230,218</u>	<u>\$ 12,307,838</u>	<u>\$ 12,386,933</u>
DISBURSEMENTS	<u>\$ 8,404,731</u>	<u>\$ 8,977,097</u>	<u>\$ 8,744,119</u>	<u>\$ 9,142,311</u>	<u>\$ 9,400,000</u>	<u>\$ 9,512,800</u>	<u>\$ 9,693,543</u>	<u>\$ 9,877,720</u>
ENDING BALANCE	<u>\$ 2,894,253</u>	<u>\$ 2,887,330</u>	<u>\$ 2,898,247</u>	<u>\$ 2,918,618</u>	<u>\$ 2,818,618</u>	<u>\$ 2,717,418</u>	<u>\$ 2,614,295</u>	<u>\$ 2,509,213</u>

INFORMATIONAL SECTION

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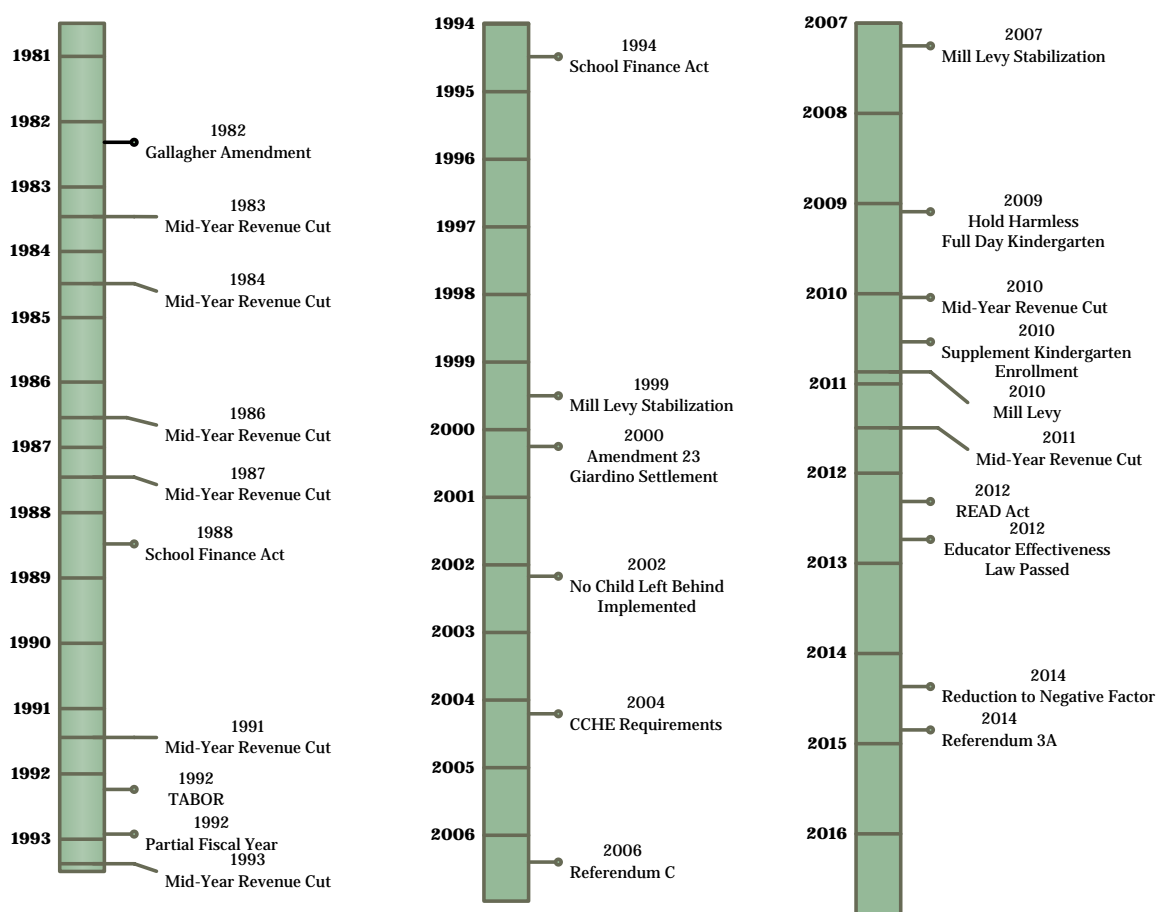
A Generation of Colorado School Finance

The timeline below illustrates major milestones in Colorado school finance. We take a look at nearly 30 years of school finance in Colorado, the legislative, economic, and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.

Timeline of Colorado School Finance & Education Reform 1981 – 2015

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 - 2015

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

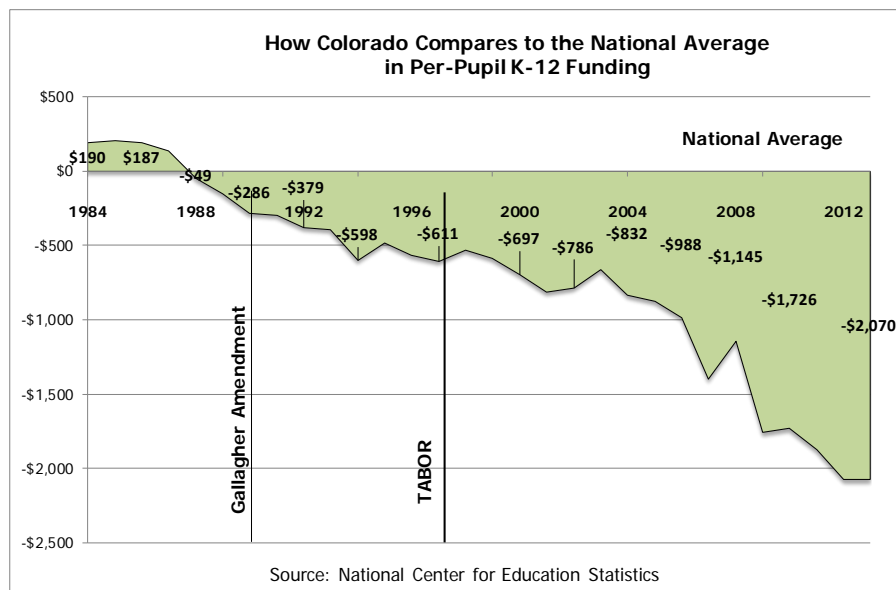


A Generation of Colorado School Finance (continued)

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 state-wide average.

In 1992, the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. TABOR also requires voter approval of tax increases and limits revenue collections.

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because the Boulder Valley School District receives a majority of its tax collections in the spring, the district has had to borrow cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state's interest-free loan program, since 1993.



A Generation of Colorado School Finance (continued)

1988 – 2000 (continued)

District administrative responsibilities have also increased dramatically since 1988 due to a host of new federal and state regulations:

Federal regulations

- Omnibus Transportation Employee Testing Act, Gun-Free Schools Act, Children's Online Privacy Act, Digital Millennium Copyright Act, and the Equal Access Act, among others

State regulations

- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing and CELA Assessments
- Standards-based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

1998 – Present

From 1998 to 2015, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$7,227,000)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)
- 2010 Ballot Measure 3A (25 percent of total program)
- 2014 Ballot Measure 3A (\$576.5 million bond issue for capital projects)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's health insurance employee benefit program. This was done to help control health insurance costs.



A Generation of Colorado School Finance (continued)

1998 – Present (continued)

In 2010, Colorado voters passed a ballot measure that provides 25 percent of total program funding for restoring budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs.

In 2006 and again in 2014, Colorado voters approved ballot measures providing the passage of bonds for capital improvements. The 2014 Educational Facilities Master Plan was approved by the Board of Education on August 12, 2014.



Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 2006. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), we get a truer picture because these are total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

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

	BUDGET YEAR	06-07 FY07	07-08 FY08	08-09 FY09	09-10 FY10	10-11 FY11	11-12 FY12	12-13 FY13	13-14 FY14	14-15 FY15	15-16 FY16
Budgeted Funded Pupil Count		26,918	27,165	27,492	27,714	28,137	28,296	28,568	30,110	30,364	30,875
* Operating Expenditures (in Thousands)		253,045	266,809	277,267	281,659	281,143	307,839	315,239	333,164	344,199	361,632
* Cost Per Funded Pupil		\$9,401	\$9,822	\$10,085	\$10,163	\$9,992	\$10,879	\$11,035	\$11,065	\$11,336	\$11,713
**CPI -U		200.18	205.77	209.26	210.32	217.07	224.44	227.66	234.09	236.08	236.18
Denver-Boulder Area Index (Base/CPI-U)		0.57	0.56	0.55	0.55	0.53	0.51	0.50	0.49	0.49	0.49
Adjusted Cost		5,394	5,482	5,535	5,550	5,287	5,567	5,567	5,429	5,515	5,696

* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

**CPI-U is estimated based on prior years' data as published by the Bureau of Labor Statistics.

Operating Expenses are calculated from the CDE-18 report as the Total Budgeted Expenditures less Internal Service Fund expenditures.

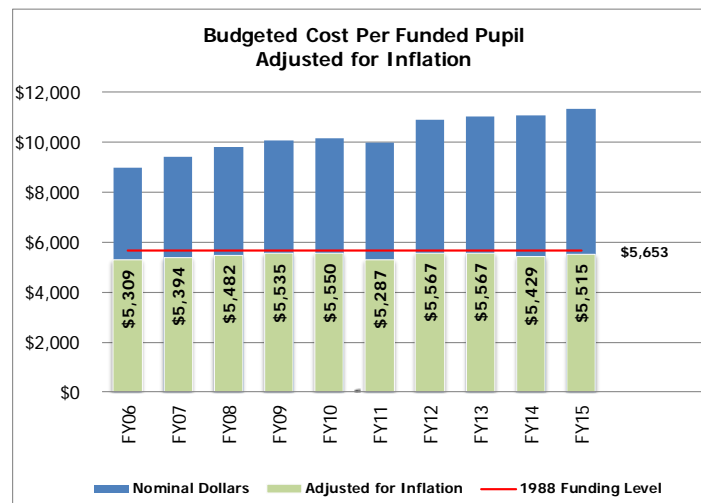
In November of 1991, BVSD voters passed a \$7,062,468 referendum. Full year funding of the referendum started in the 92-93 budget.

In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum started in the 99-00 budget.

In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum started in the 03-04 budget.

In November of 2005, BVSD voters passed a transportation mill levy override; current year funding from this override is \$7,227,000.

In November of 2010, BVSD voters passed a mill levy override; current year funding from this override is \$33,746,711.



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.

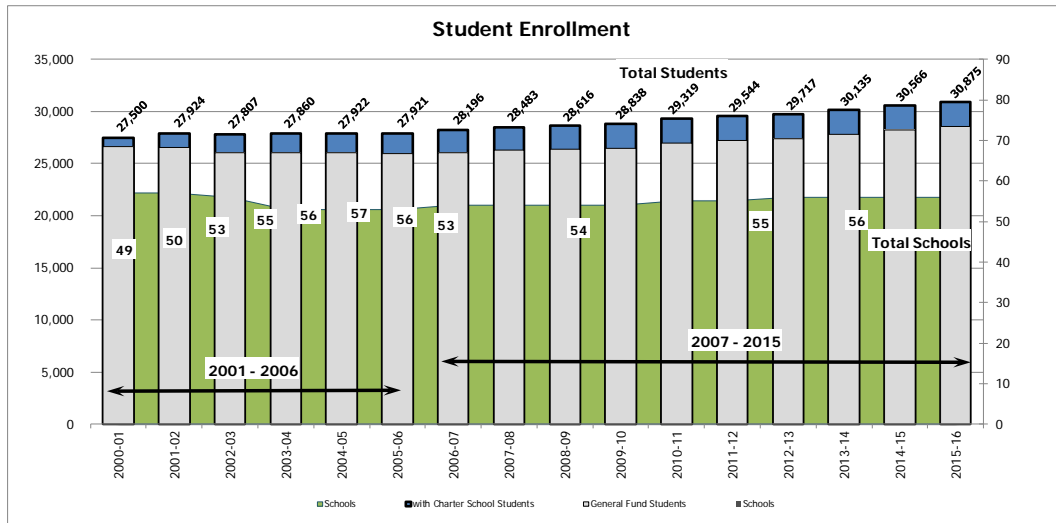
CPI data from U. S. Department of Labor - <http://www.bls.gov/cpi>



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 1.1 percent increase annually while growth in charter school students steadily increases averaging 1.9 percent annually during the same period.

In 2011, Boulder Valley School District opened Boulder Universal (BU) that is now part of a new and innovative way to deliver curriculum and instruction through courses taken over the internet.

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

Enrollment and Student FTE by Level

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

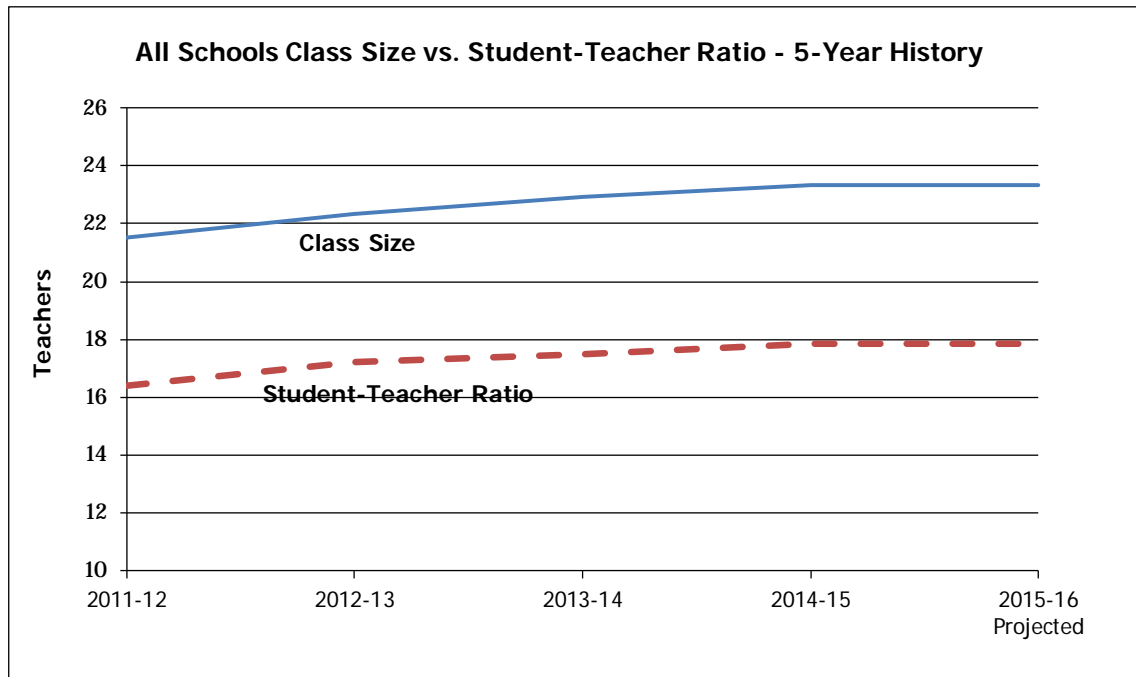
Student Enrollment	Oct-11 Actual	Oct-12 Actual	Oct-13 Actual	Oct-14 Submitted	Oct-15 Projected
K-12	28,986	29,181	29,585	29,814	30,231
Pre-K	558	537	550	550	644
Total Enrollment	29,544	29,718	30,135	30,364	30,875

Student FTE	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Submitted	FY 15-16 Projected
Elementary	12,055.5	12,097.3	12,154.2	12,228.9	12,212.0
Middle	6,685.5	6,680.5	6,912.5	7,106.5	7,180.0
Senior	9,269.5	9,458.0	9,581.5	9,709.5	9,932.5
Other	307.0	300.5	304.5	353.5	377.8
Total FTE	28,317.5	28,536.3	28,952.7	29,398.3	29,702.3
Change from Prior Year	173.2	218.8	416.4	445.7	304.0
% change from Prior Year	0.62%	0.77%	1.46%	1.54%	1.03%



All Schools Class Size vs. Student-Teacher Ratio

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u> <u>Projected</u>
Class Size - All Grades	21.52	22.33	22.93	23.35	23.35
Student Teacher Ratio	16.41	17.20	17.50	17.83	17.83



Notes for Class Size:

- Kindergarten FTE adjusted due to 7 Elem schools having full day Kindergarten program.
- In 2014-15, 1 additional Elem school was added to full day Kindergarten program. High school enrollment adjusted for part-time students.
- Charters not included.
- Specialists not included at elementary such as Art, Music, PE, Reading Recovery, Title I, ESL or Special Education.
- Literacy teachers are not included in class size for elementary only.
- Middle teachers do not include Halcyon or Special Education.
- Senior teachers do not include Connections, Multicultural, Pupil Services, Tech, Teen Parenting & Special Education.

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

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



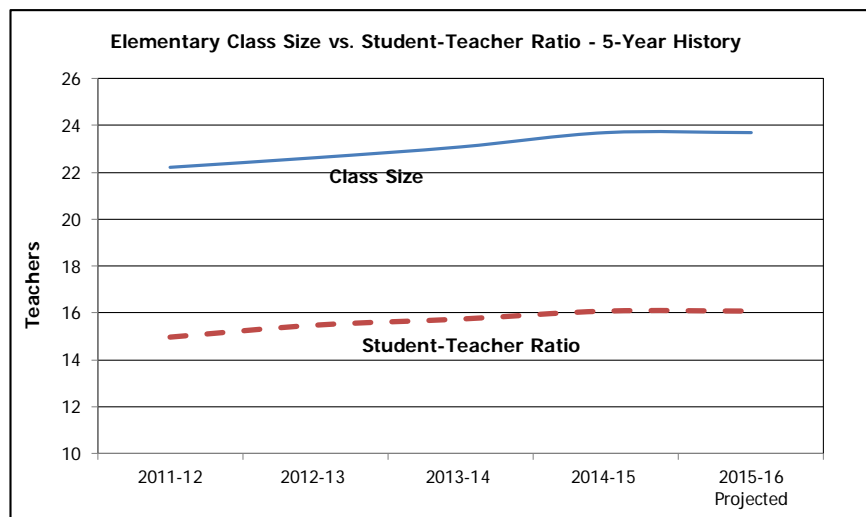
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2011-12	22.21
2012-13	22.62
2013-14	23.08
2014-15	23.69
2015-16 Projected	23.69

Student - Teacher Ratio

2011-12	14.97
2012-13	15.48
2013-14	15.74
2014-15	16.08
2015-16 Projected	16.08



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

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

- 29.60 English as a Second Language teachers
- 33.40 Literacy teachers (includes referendum, LLI and Reading Recovery Teachers)
- 69.70 Special Education teachers
- 4.00 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 10.90 FTE English as a Second Language teachers and 12.00 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 88.00 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

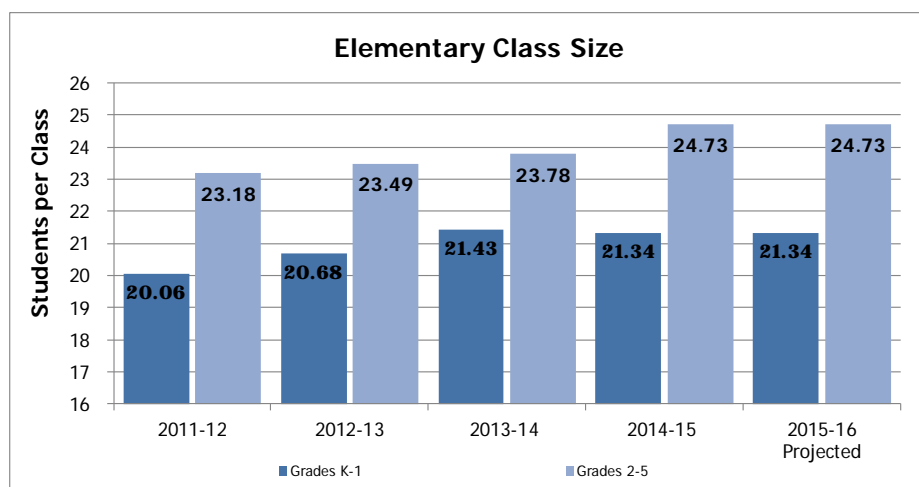
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2011-12	20.06
2012-13	20.68
2013-14	21.43
2014-15	21.34
2015-16 Projected	21.34

Class Size - Grades 2-5

2011-12	23.18
2012-13	23.49
2013-14	23.78
2014-15	24.73
2015-16 Projected	24.73

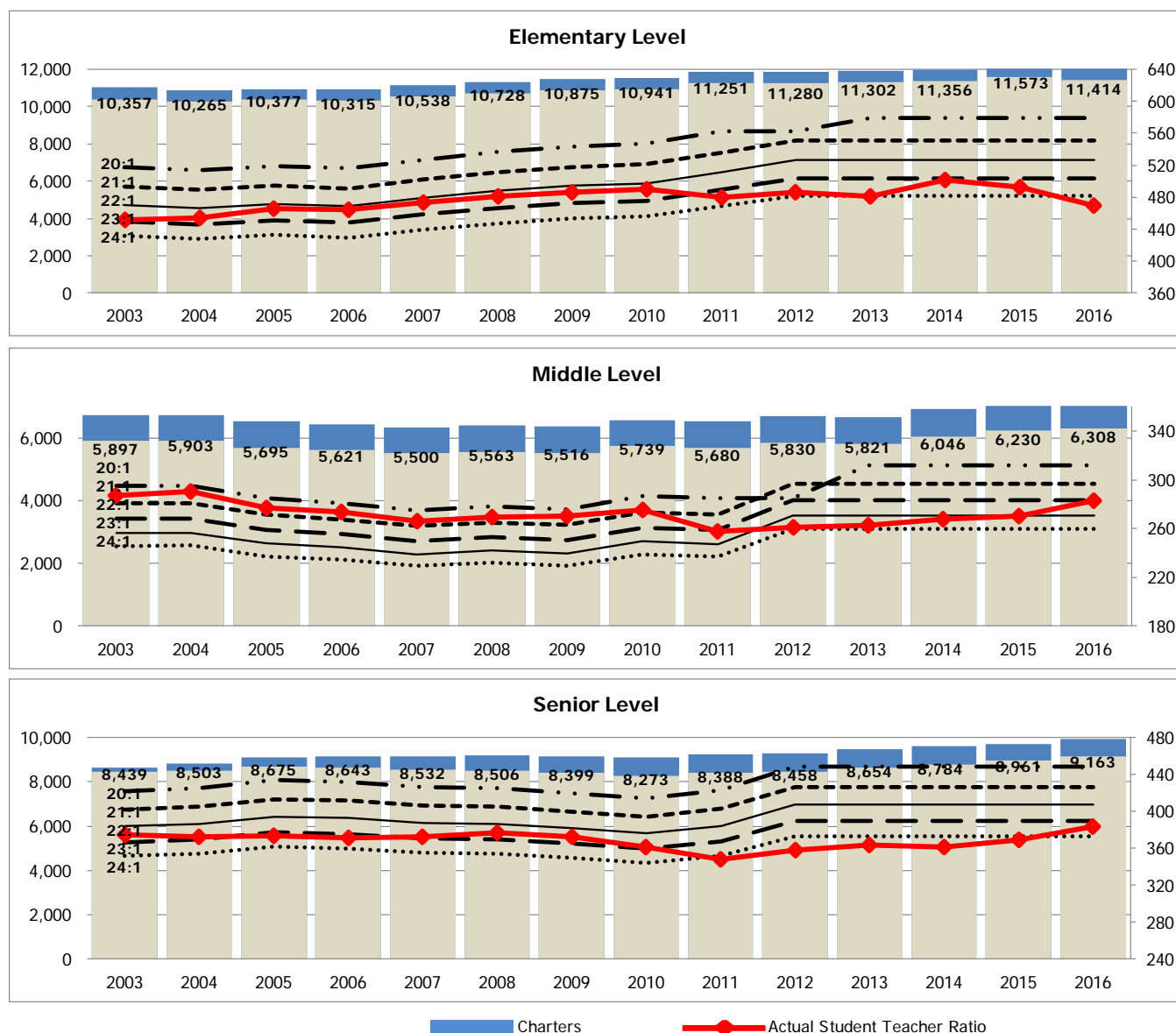




Student-Teacher Ratios

Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because 90 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

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





Authorized FTE History Summary – All Funds

Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position.

	2011-12	2012-13	2013-14	2014-15	2015-16
Classroom Teachers	1,834.624	1,765.441	1,757.347	1,749.989	1,744.218
Other Teachers*	140.906	129.520	128.286	130.877	142.517
Psychologists/ Social Workers/OT/PT	107.148	107.995	98.100	97.385	112.957
Admin/Principals	144.082	139.582	145.556	152.899	159.649
Professional Support	89.650	89.950	94.821	104.034	109.259
Technical Support	55.712	53.712	55.112	54.112	53.762
Paraeducators/Liaisons/Monitors	524.840	531.795	553.257	535.164	548.841
Office/Administrative Support	238.605	245.560	239.310	243.678	241.409
Trades and Services	559.735	533.127	538.163	541.407	530.576
TOTAL FTE:	3,695.302	3,596.682	3,609.952	3,609.545	3,643.188

* Other Teachers- Temporary Assignments, Media Specialists & Counselors



Enrollment Projections

Executive Summary

- District enrollment grew by 285 students in 2015, representing a growth rate of .95 percent. Growth was the fifth highest rate since 2006, but did mark a decline in rate over the previous two years.
- The 2015 kindergarten class, at 1,964, was the smallest since 2005 and marks a consistent decline since 2011. This class was only slightly smaller than last year's. Subsequent first grade classes have not, however, experienced the same decline.
- Cohort growth, a measure of student growth and retention, has been positive for the last 10 years, with 2015 showing higher than average growth.
- The number of live births in 2014 (the most recent available data) continued to decline to 1,856, compared to 2,113 in 2004; in-migration to the district among resident students continues to outpace out-migration bolstering overall enrollment.
- New housing construction continues its expansion, and remains markedly better than the levels of only five years ago, particularly in regard to single-family detached (SFD) units. 2016 and 2017 construction is poised to be at similar levels or higher.
- A conservative projection that captures the current economic and demographic climate is recommended for 2016.

Methodology

The 2016 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 seven years is shown in Table 1. Overall, BVSD has experienced positive growth over the last seven years with gains near or above one percent in 2009 (.9%), 2010 (1.7%), 2013 (1.4%), and 2014 (1.2%). The 2015 gains were again strong at 0.95 percent, or 285 additional students. Elementary enrollment experienced a slight decline of -12 after seeing positive gains in previous six years. Middle school growth in 2015 was strong at around 1.0 percent. High schools also experienced the strongest growth 2.3 percent helped greatly by a large incoming 9th grade coupled with a small outgoing 12 grade class. Overall, enrollment history for the last seven years is noted in Table 1 below.

Table 1: BVSD Enrollment Growth by Level 2009 - 2015

	Elementary			Middle			High			K-12		
	School	Elem	%	School	Middle	%	School	High	%	Enrollment	Enrollment	Total
Year	Enrollment	Growth	Growth	Enrollment	Growth	Growth	Enrollment	Growth	Growth		Growth	Growth
2009	12590	53	0.42%	6584	224	3.52%	9151	-32	-0.35%	28325	245	0.87%
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%



Enrollment Projections (continued)

Executive Summary (continued)

Recent Enrollment Trends (continued)

Cohort growth (Table 2) measures the gain or loss of each class as it progresses from year to year. Because it follows the progression of the same classes of students, it discounts the effects of variations in class size on enrollment. Positive cohort growth indicates retention of existing students and gains in new students (including those from out of district). These gains may include out-of-district students open enrolling into the BVSD system. BVSD has experienced good to strong (350+) years measured since 2006. Cohort growth in 2015 was strong at 741. This recent pattern shows sustained growth overall and strong retention, particularly at high school. Other measures also indicated good retention of students for five of the last six years.

Table 2
Cohort Growth by Level

Sch. Year	Elem.	Middle	High	K-12
2009/10	163	184	222	569
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	299	164	278	741

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 matriculating through the system. These larger classes were a source of growth in the past and without them the district's growth potential becomes more limited. High school has still not entirely matriculated out all of the smaller cohorts, but will in the next two years placing similar limits on growth at that level.

One anomaly appears to be shrinking Kindergarten class sizes, which have not translated into significantly 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 but 2012, declining from 2,329 in 2001 to 1,856 in 2014 (the most recent data available). This overall trend stands in contrast to kindergarten class sizes which, despite a recent downturn, remain relatively large, even when adjusted for out-of-district students. Also, as mentioned, 1st grade class sizes have been steady. Kindergarten class sizes are likely 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 retention remained high through 2015 as well. The net gain of these students to the district in 2015 was significant at 431, but not as high as last year's gain of 512.



Enrollment Projections (continued)

Executive Summary (continued)

Demographic Trends (continued)

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

Economic Trends

After modest new housing starts in 2009 and 2010, particularly for single-family detached units (which generate far more students per unit than other types), the housing market has significantly increased in activity. Since 2011, new single-family detached units have been added at a rate nearing or above 200 units per year. Only condominiums appear to have significantly declined over their pre-2008 numbers. Continuing into 2016 and 2017, 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. Townhome and apartment construction is expected to continue over the next two years, but at their current pace.

Bureau of Labor non-farm employment statistics for Boulder County show an increase in the 2015 labor force of 1.7 percent, continuing five years of positive growth but down from last year's 2.2 percent growth. This current trend of expansion is a general indicator of enrollment growth as new jobs bring new residents to the school district. Labor expansions since 2004 have generally tracked well with enrollment growth in the district. The one exception would be declines experienced in 2009, which were believed to be concentrated in entry-level and service sector jobs.

Projection for School Year 2015-16

Table 3 displays three likely enrollment trends, any of which represent a viable estimate of growth for 2016. The "Middle" trend represents an enrollment pattern of the last four years and seems to be the most probable given current economic and enrollment conditions. This trend projects 0.9 percent growth for 2016 with an incoming kindergarten class smaller than 2015. Cohort growth and migration are assumed to be average for the last four years. Accordingly, BVSD's enrollment for 2016 is estimated at 30,468 for K-12. The other trends represented below are the "High" which has a slightly higher numeric gain but still 0.9 percent growth rate, and the "Low" which represents slightly lower numeric gain but also has the same rate.

Table 3
Boulder Valley School District - 2015 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																		
	2015	1,964	2,120	2,208	2,218	2,299	2,227	2,379	2,419	2,399	2,557	2,529	2,358	2,528	13,036	7,197	9,972	30,205
Projected Enroll																		
Low	2016	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	2016	1,938	2,109	2,168	2,257	2,266	2,345	2,351	2,424	2,449	2,621	2,594	2,534	2,412	13,083	7,224	10,161	30,468
High	2016	1,938	2,119	2,169	2,258	2,263	2,350	2,354	2,423	2,463	2,627	2,588	2,525	2,398	13,095	7,241	10,138	30,474

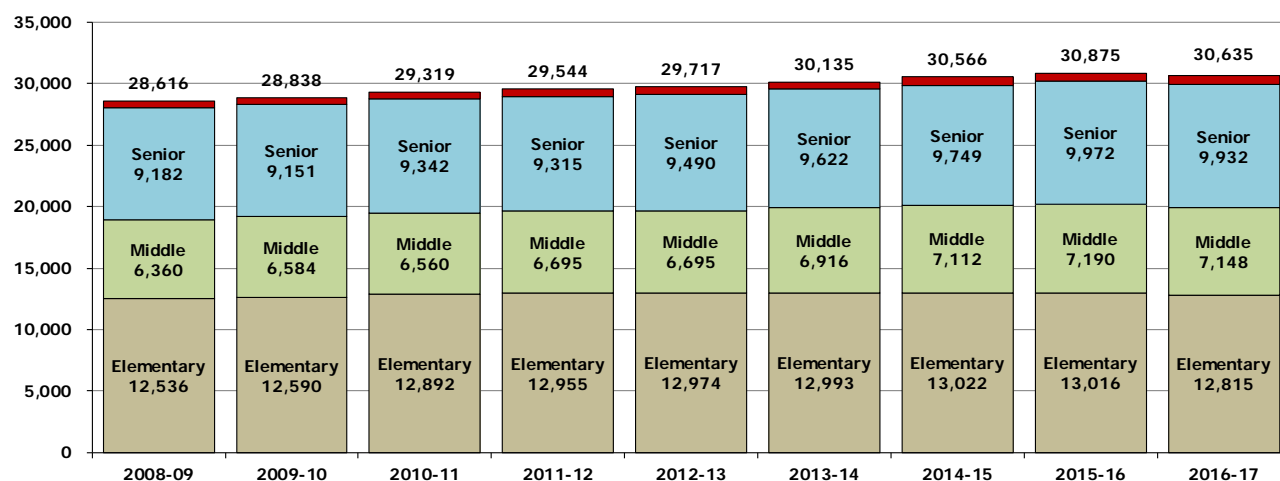


Enrollment Projections (continued)

Executive Summary (continued)

Summary

BVSD has experienced positive enrollment growth since 2006 with gains above 1.0 percent in five of the years since then. In 2015, BVSD experienced strong growth at 1.5 percent. This overall trend has coincided with high retention of students, positive in-migration, and strong out-of-district open enrollment, which continued into 2016. 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 2016.



GRADE LEVEL	Funded Headcount									
	2010	2011	Audited 2012	2013	2014	2015	Budgeted 2016	2017	Projected 2018	2019
ELEMENTARY	K	2,060	2,029	2,113	2,017	2,018	1,967	1,960	1,980	2,000
	1	2,145	2,139	2,108	2,188	2,133	2,152	2,116	2,006	2,027
	2	2,125	2,187	2,152	2,129	2,209	2,180	2,205	2,116	2,006
	3	2,158	2,153	2,195	2,190	2,150	2,260	2,214	2,205	2,116
	4	2,129	2,200	2,200	2,255	2,219	2,195	2,294	2,214	2,205
	5	1,973	2,184	2,187	2,195	2,264	2,268	2,227	2,294	2,214
ELEMENTARY TOTAL		12,590	12,892	12,955	12,974	12,993	13,022	13,016	12,815	12,568
MIDDLE SCHOOL	6	2,271	2,114	2,250	2,275	2,316	2,391	2,372	2,357	2,428
	7	2,113	2,310	2,113	2,286	2,311	2,369	2,419	2,372	2,357
	8	2,200	2,136	2,332	2,134	2,289	2,352	2,399	2,419	2,372
MIDDLE SCHOOL TOTAL		6,584	6,560	6,695	6,695	6,916	7,112	7,190	7,148	7,157
HIGH SCHOOL	9	2,229	2,394	2,253	2,469	2,352	2,525	2,557	2,488	2,509
	10	2,264	2,251	2,404	2,281	2,518	2,384	2,529	2,557	2,488
	11	2,278	2,300	2,268	2,391	2,290	2,518	2,358	2,529	2,557
	12	2,380	2,397	2,390	2,349	2,462	2,322	2,528	2,358	2,529
HIGH SCHOOL TOTAL		9,151	9,342	9,315	9,490	9,622	9,749	9,972	9,932	10,083
OTHER (Online, Facilities, Contracted Ed, CPP & SPED Pre-K)		513	525	579	558	604	683	697	740	786
GRAND TOTAL		28,838	29,319	29,544	29,717	30,135	30,566	30,875	30,635	30,594

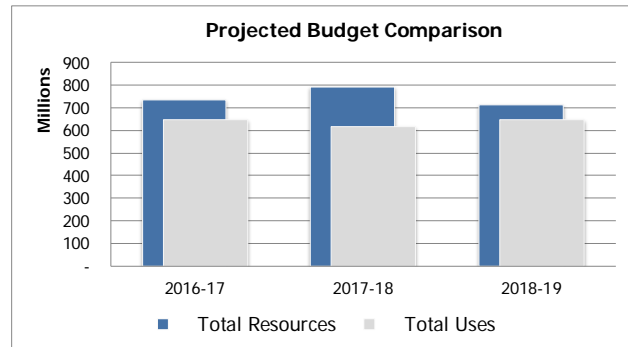


All Funds 3-Year Projections

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 1.2 percent increase for the 2016-17 school years and a 1.9 percent increase for 2017-18 and 2018-19, respectively.



	PROJECTED BUDGET 2016-17	PROJECTED BUDGET 2017-18	PROJECTED BUDGET 2018-19
All Funds Summary			
Beginning Balance	\$ 238,537,495	\$ 115,486,117	\$ 199,047,876
Revenues	453,483,612	632,465,677	471,455,841
Transfers In	42,517,184	43,072,028	43,850,105
Total Resources	\$ 734,538,291	\$ 791,023,822	\$ 714,353,822
Expenditures	\$ 576,534,990	\$ 548,903,919	\$ 578,613,848
Emergency Reserves	25,995,307	25,180,670	23,908,054
Transfers Out	42,517,184	43,072,027	43,850,101
Total Uses	\$ 645,047,481	\$ 617,156,616	\$ 646,372,003
Ending Balance	\$ 89,490,810	\$ 173,867,206	\$ 67,981,819

Expenditure projections are expected to follow revenue patterns for the 2016-17, 2017-18, and 2018-19 school years. As revenues change, expenditures will change comparatively. However, personnel expenditures are being projected to reflect salary step and cost of living increases; increases to the district's health benefit costs; and increases in the Colorado PERA contribution rate.

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

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

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

School Division

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

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Appendix A: Budget Fact Sheet

	Proposed 2013-14	Revised 2014-15	Proposed 2015-16	Revised 2015-16
Mill Levy (mills)				
Abatements	0.199	0.526	0.311	0.311
Election	12.411	13.012	12.285	11.348
General Fund-School Finance	25.023	25.023	25.023	25.023
General Fund Total:	37.633	38.561	37.619	36.682
Bond Redemption	5.748	7.526	7.546	7.885
Transportation	1.477	1.482	1.351	1.247
Total Mill Levy:	44.858	47.569	46.516	45.814
Assessed Valuation	\$ 4,941,322,084	\$ 4,927,017,542	\$ 5,404,610,577	\$ 5,852,367,168
Enrollment (heads)				
K-12 Enrollment	29,317	29,693	30,126	30,101
Pre-K Enrollment	550	550	384	644
Online Enrollment	137	121	127	130
Total Enrollment:	30,004	30,364	30,637	30,875
Funded Pupil Count (FTE)				
Elementary	12,131.2	12,228.9	12,137.3	12,212.0
Middle	6,885.5	7,106.5	7,179.0	7,180.0
Senior	9,459.0	9,731.5	10,059.0	9,932.5
Preschool	295.0	331.5	312.0	377.8
Total Student FTE:	28,770.7	29,398.4	29,687.3	29,702.3
General Fund	26,066.2	26,680.7	26,984.6	27,033.2
Charter Fund	2,298.5	2,265.2	2,263.7	2,201.1
Preschool Fund	275.0	331.5	312.0	338.0
Online FTE	131.0	121.0	127.0	130.0
Total Student FTE:	28,770.7	29,398.4	29,687.3	29,702.3
Averaged Funded Pupil Count	28,770.7	29,398.4	29,687.3	29,702.3
Revenues (dollars)				
Adjusted Per Pupil Revenue:	\$ 6,546	\$ 6,935	\$ 7,201	\$ 7,204
Adjust: School Finance Act Rescission	2	2	2	2
Per Pupil Revenue (PPR):	\$ 6,548	\$ 6,937	\$ 7,203	\$ 7,206



Appendix A: Budget Fact Sheet (continued)

	Adopted 2013-14	Revised 2014-15	Proposed 2015-16	Revised 2015-16
Total Program Funding (dollars)				
Property Taxes *	\$ 123,646,703	\$ 124,585,884	\$ 135,245,447	\$ 146,449,631
Specific Ownership Taxes	6,043,535	6,402,708	7,100,966	7,146,138
State Equalization	58,642,764	72,874,613	71,431,834	60,379,600
Total Program Funding:	\$ 188,333,002	\$ 203,863,205	\$ 213,778,247	\$ 213,975,369
Benefits (percentage)				
PERA**	17.45%	17.98%	19.15%	19.15%
Medicare	1.45%	1.45%	1.45%	1.45%
Long Term Disability	0.22%	0.22%	0.205%	0.205%
Subtotal % of Salary:	19.12%	19.65%	20.81%	20.81%
Employer Contribution (annual)				
Health Insurance	\$5,544	\$5,964	\$6,252	\$6,252
Dental Insurance	432	432	456	456
Life Insurance	23	23	23	23
Employee Assistance Program	15	15	15	15
Flex Benefit Spending***	120	120	120	120
Employer contribution	\$6,134	\$6,554	\$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 - \$94.50 full
Sub Rates Per Day w/ benefits	\$65.52 half - \$112.57 full	\$65.79 half - \$113.04 full	\$65.79 half - \$113.04 full	\$65.79 half - \$113.04 full
Curriculum Rate (dollars)	\$ 28.76/hour	\$30.13/hour	\$30.97/hour	\$30.97/hour
Grants (percentage)				
Indirect Cost Rate	7.95%	8.44%	6.28%	6.29%
Mileage Rate (dollars)	\$ 0.565/mile	\$ 0.575/mile	\$ 0.575/mile	\$0.540/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	\$ 32.71/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, 2015.

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



Appendix B: Mill Levies, 1986-2019

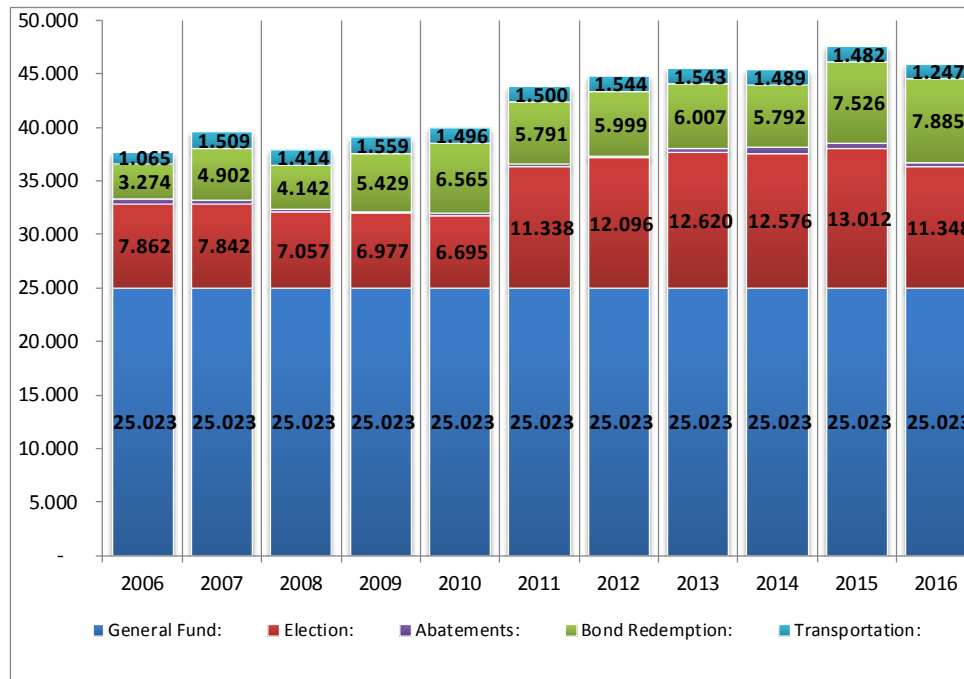
For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240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

*Estimated



Appendix C: Boulder Valley School District - Total Mill Levy

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Bond Redemption:	3.274	4.902	4.142	5.429	6.565	5.791	5.999	6.007	5.792	7.526	7.885
Transportation:	1.065	1.509	1.414	1.559	1.496	1.500	1.544	1.543	1.489	1.482	1.247
Abatements:	0.461	0.288	0.229	0.125	0.220	0.186	0.181	0.354	0.492	0.526	0.311
Election:	7.862	7.842	7.057	6.977	6.695	11.338	12.096	12.620	12.576	13.012	11.348
General Fund:	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Total Mill Levy:	37.685	39.564	37.865	39.113	39.999	43.838	44.843	45.547	45.372	47.569	45.814



Notes:

- Total 2015 assessed valuation for the 2015-16 fiscal year is estimated at \$5,852,367,168.
- Transportation mills are capital construction mill levies.
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.
Note increases for Election Mills in years following the 2002 and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.



Appendix D: Assessed Valuation Information, 1990-2019

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Estimated Actual Market Value
1990	1,537,477,510	0.67%	45.723	-
1991	1,559,935,940	1.46%	43.608	-
1992	1,578,926,090	1.22%	50.101	-
1993	1,637,406,850	3.70%	51.605	-
1994	1,765,907,340	7.85%	48.920	-
1995	1,820,696,730	3.10%	50.349	-
1996	2,086,632,190	14.61%	45.640	-
1997	2,161,110,090	3.57%	46.743	-
1998	2,301,159,440	6.48%	45.344	16,388,753,557
1999	2,395,324,350	4.09%	50.356	16,807,482,051
2000	2,801,776,710	16.97%	44.000	19,668,035,517
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816
2012	4,727,938,464	-2.83%	44.843	39,739,863,309
2013	4,732,098,623	0.09%	45.547	39,966,908,824
2014	4,903,070,971	3.61%	45.372	41,090,894,471
2015	4,927,017,542	0.49%	47.569	41,411,589,636
2016	5,852,367,168	18.78%	45.814	41,734,787,676
2017*	5,881,629,004	0.50%	47.031	42,060,508,126
2018*	6,087,486,019	3.50%	46.856	42,388,770,671
2019*	6,117,923,449	0.50%	46.132	42,388,770,671

*Estimated values



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	2011-12		2012-13		2013-14		2014-15		2015-16		Change from 2014-15 to 2015-16
	Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	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	
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	12.096	96.28	12.620	100.46	12.576	100.10	13.012	103.58	11.348	90.33	(13.25)
Abatements & Refunds	0.181	1.44	0.354	2.82	0.492	3.92	0.526	4.19	0.311	2.48	(1.71)
Bond Redemption Fund	5.999	47.75	6.007	47.82	5.792	46.10	7.526	59.91	7.885	62.76	2.86
Transportation Fund	1.544	12.29	1.543	12.28	1.489	11.85	1.482	11.80	1.247	9.93	(1.87)
TOTAL	44.843	\$ 356.95	45.547	\$ 362.55	45.372	\$ 361.16	47.569	\$ 378.65	45.814	\$ 364.68	(\$13.97)

Appendix F: Property Tax Levies and Collections

(Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections	
						Amount**	Percent of Levy
2005	2006	156,558,031	155,286,194	99.19%	197,766	155,483,960	99.31%
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
2007	2008	175,242,316	172,742,380	98.57%	47,942	172,790,322	98.60%
2008	2009	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%
2009	2010	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%
2011	2012	212,014,945	207,164,133	97.71%	167,457	207,331,590	97.79%
2012	2013	215,532,897	209,935,274	97.40%	126,768	210,062,042	97.46%
2013	2014	222,462,137	218,064,909	98.02%	151,746	218,216,655	98.09%
2014	2015*	234,373,297	230,424,752	98.32%	102,815	230,527,567	98.36%
2015	2016**	234,373,297	230,424,752	98.32%	102,815	230,527,567	98.36%

* Collections through July 31, 2015

** Estimated collections through July 31, 2016

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



Appendix G: Demographic and Economic Statistics

(Unaudited)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student (Funded FTE))	****Unemployment Rate(1)
2006	283,644	13,550	47,770	26,741.0	4.009%
2007	290,580	14,385	50,141	26,914.5	3.896%
2008	293,232	15,267	52,601	27,222.5	4.900%
2009	300,136	16,251	55,319	27,455.2	7.500%
2010	305,268	17,241	57,978	27,673.3	6.500%
2011	308,005	18,351	60,962	28,148.8	6.500%
2012	300,823	15,884	52,942	28,317.5	6.200%
2013	307,722	15,993	52,993	28,538.3	6.100%
2014	312,715	17,705	56,732	28,959.2	5.200%
2015	317,341	18,172	55,894	29,398.3	3.500%

Source: * Colorado State Demography Office

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

*** Boulder Valley School District RE-2

**** Colorado Department of Labor

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



Appendix H: History of School Finance Act

Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5	* -0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5	* 0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0	* -0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3	27,670.8	0.79%	215.6
2010-11	\$6,721	29,319	481	1.67%	28,148.8	28,144.3	1.71%	473.5
2011-12	\$6,375	29,544	225	0.77%	28,317.5	28,317.5	0.62%	173.2
2012-13	\$6,375	29,718	174	0.59%	28,538.3	28,536.3	0.77%	218.8
2013-14	\$6,546	30,145	427	1.44%	28,959.2	28,952.7	1.46%	416.4
2014-15	\$6,935	30,566	848	2.85%	29,398.3	29,398.3	1.54%	445.6
2015-16	\$7,204	30,875	730	2.42%	29,702.3			

The Public School Finance Act was enacted in 1988 and revised in 1994

* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, and for 2005-06 was 26,790.3.

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



Appendix I: Principal Property Taxpayers

January 1, 2015 and 9 Years Ago
(Unaudited)

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

Source: Boulder County and Broomfield County Assessors' Office



Appendix J: Principal Employers

January 1, 2015 and 9 Years Ago
(Unaudited)

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

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



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2015

(Unaudited)

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

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

Notes:

(1) Balance as of June 30, 2015

(2) The percentage Applicable to the district is calculated by taking the percentage of the government's assessed value, which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County Assessor's Office.



Appendix L: Debt Schedules

General Obligation Debt: Bond Amortization Schedule

<u>Combined Fiscal Year Total</u>							
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/01/14	13,370,000.00	7,508,383.75	20,878,383.75				
06/01/15	-	7,198,140.00	7,198,140.00	28,076,523.75	13,370,000.00	14,706,523.75	28,076,523.75
12/01/15	13,835,000.00	14,077,282.15	27,912,282.15				
06/01/16	-	12,869,440.00	12,869,440.00	40,781,722.15	13,835,000.00	26,946,722.15	40,781,722.15
12/01/16	19,225,000.00	12,869,440.00	32,094,440.00				
06/01/17	-	12,512,502.50	12,512,502.50	44,606,942.50	19,225,000.00	25,381,942.50	44,606,942.50
12/01/17	24,685,000.00	12,512,502.50	37,197,502.50				
06/01/18	-	12,022,802.50	12,022,802.50	49,220,305.00	24,685,000.00	24,535,305.00	49,220,305.00
12/01/18	15,165,000.00	12,022,802.50	27,187,802.50				
06/01/19	-	11,719,502.50	11,719,502.50	38,907,305.00	15,165,000.00	23,742,305.00	38,907,305.00
12/01/19	11,930,000.00	11,719,502.50	23,649,502.50				
06/01/20	-	11,446,502.50	11,446,502.50	35,096,005.00	11,930,000.00	23,166,005.00	35,096,005.00
12/01/20	12,355,000.00	11,446,502.50	23,801,502.50				
06/01/21	-	11,158,687.50	11,158,687.50	34,960,190.00	12,355,000.00	22,605,190.00	34,960,190.00
12/01/21	12,825,000.00	11,158,687.50	23,983,687.50				
06/01/22	-	10,858,650.00	10,858,650.00	34,842,337.50	12,825,000.00	22,017,337.50	34,842,337.50
12/01/22	13,345,000.00	10,858,650.00	24,203,650.00				
06/01/23	-	10,546,475.00	10,546,475.00	34,750,125.00	13,345,000.00	21,405,125.00	34,750,125.00
12/01/23	13,895,000.00	10,546,475.00	24,441,475.00				
06/01/24	-	10,214,012.50	10,214,012.50	34,655,487.50	13,895,000.00	20,760,487.50	34,655,487.50
12/01/24	14,505,000.00	10,214,012.50	24,719,012.50				
06/01/25	-	9,866,937.50	9,866,937.50	34,585,950.00	14,505,000.00	20,080,950.00	34,585,950.00
12/01/25	15,150,000.00	9,866,937.50	25,016,937.50				
06/01/26	-	9,526,062.50	9,526,062.50	34,543,000.00	15,150,000.00	19,393,000.00	34,543,000.00
12/01/26	15,835,000.00	9,526,062.50	25,361,062.50				
06/01/27	-	9,147,087.50	9,147,087.50	34,508,150.00	15,835,000.00	18,673,150.00	34,508,150.00
12/01/27	16,560,000.00	9,147,087.50	25,707,087.50				
06/01/28	-	8,762,593.75	8,762,593.75	34,469,681.25	16,560,000.00	17,909,681.25	34,469,681.25
12/01/28	17,345,000.00	8,762,593.75	26,107,593.75				
06/01/29	-	8,359,831.25	8,359,831.25	34,467,425.00	17,345,000.00	17,122,425.00	34,467,425.00
12/01/29	18,150,000.00	8,359,831.25	26,509,831.25				
06/01/30	-	7,934,806.25	7,934,806.25	34,444,637.50	18,150,000.00	16,294,637.50	34,444,637.50
12/01/30	18,985,000.00	7,934,806.25	26,919,806.25				
06/01/31	-	7,547,568.75	7,547,568.75	34,467,375.00	18,985,000.00	15,482,375.00	34,467,375.00
12/01/31	19,830,000.00	7,547,568.75	27,377,568.75				
06/01/32	-	7,094,212.50	7,094,212.50	34,471,781.25	19,830,000.00	14,641,781.25	34,471,781.25
12/01/32	20,790,000.00	7,094,212.50	27,884,212.50				
06/01/33	-	6,611,337.50	6,611,337.50	34,495,550.00	20,790,000.00	13,705,550.00	34,495,550.00
12/01/33	21,795,000.00	6,611,337.50	28,406,337.50				
06/01/34	-	6,066,462.50	6,066,462.50	34,472,800.00	21,795,000.00	12,677,800.00	34,472,800.00
12/01/34	22,920,000.00	6,066,462.50	28,986,462.50				
06/01/35	-	5,493,462.50	5,493,462.50	34,479,925.00	22,920,000.00	11,559,925.00	34,479,925.00
12/01/35	18,685,000.00	5,493,462.50	24,178,462.50				
06/01/36	-	5,026,337.50	5,026,337.50	29,204,800.00	18,685,000.00	10,519,800.00	29,204,800.00
12/01/36	19,615,000.00	5,026,337.50	24,641,337.50				
06/01/37	-	4,535,962.50	4,535,962.50	29,177,300.00	19,615,000.00	9,562,300.00	29,177,300.00
12/01/37	20,600,000.00	4,535,962.50	25,135,962.50				
06/01/38	-	4,020,962.50	4,020,962.50	29,156,925.00	20,600,000.00	8,556,925.00	29,156,925.00
12/01/38	21,630,000.00	4,020,962.50	25,650,962.50				
06/01/39	-	3,480,212.50	3,480,212.50	29,131,175.00	21,630,000.00	7,501,175.00	29,131,175.00
12/01/39	22,710,000.00	3,480,212.50	26,190,212.50				
06/01/40	-	2,912,462.50	2,912,462.50	29,102,675.00	22,710,000.00	6,392,675.00	29,102,675.00
12/01/40	23,845,000.00	2,912,462.50	26,757,462.50				
06/01/41	-	2,316,337.50	2,316,337.50	29,073,800.00	23,845,000.00	5,228,800.00	29,073,800.00
12/01/41	25,035,000.00	2,316,337.50	27,351,337.50				
06/01/42	-	1,690,462.50	1,690,462.50	29,041,800.00	25,035,000.00	4,006,800.00	29,041,800.00
12/01/42	26,290,000.00	1,690,462.50	27,980,462.50				
06/01/43	-	1,131,800.00	1,131,800.00	29,112,262.50	26,290,000.00	2,822,262.50	29,112,262.50
12/01/43	27,605,000.00	1,131,800.00	28,736,800.00				
06/01/44	-	579,700.00	579,700.00	29,316,500.00	27,605,000.00	1,711,500.00	29,316,500.00
12/01/44	28,985,000.00	579,700.00	29,564,700.00				
				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 (Forecasted)

2014-15		Funded	On-Line	Total	Total	Adjusted Total	Assessed	Mill	Property	Specific	State	Override
School District		Pupil	Pupil	Program	Negative	Program	Valuation	Levy	Tax	Ownership	Share	Revenue
		Count	Count	Funding	Factor	Funding				Tax		
Littleton 6	Total	14,799.8	0.0	115,042,031.9	(\$14,917,613)	\$100,124,419	\$1,289,739,756	\$25.353	\$32,698,772	\$2,584,833	\$64,840,813	\$28,813,581
	Per Pupil			7,773	(\$1,008)	6,765.3	87,145.8		2,209.4	174.7	4,381.2	1,946.9
St. Vrain Valley RE-1J	Total	28,740.5	0.0	226,581,269.7	(\$29,381,016)	\$197,200,254	\$2,388,961,051	\$24.995	\$59,712,081	\$3,882,507	\$133,605,666	\$31,300,000
	Per Pupil			7,884	(\$1,022)	6,861.4	83,121.8		2,077.6	135.1	4,648.7	1,089.1
Poudre R 1	Total	27,438.8	154.5	221,465,954.5	(\$28,717,708)	\$182,896,286	\$2,475,338,421	\$27.000	\$66,834,137	\$5,303,661	\$120,610,448	\$35,012,147
	Per Pupil			7,654	(\$992)	6,665.6	85,548.2		2,309.8	183.3	4,168.3	1,276.0
Boulder Valley RE-2J	Total	29,398.4	121.0	234,494,200.0	(30,407,093.5)	203,863,205.0	4,927,017,542.0	25.023	124,585,884.0	6,402,708.0	72,874,613.0	63,991,889.0
	Per Pupil			7,976.5	(1,034.3)	6,942.1	167,595.3		4,193.7	234.5	2,513.9	1,876.4
Colorado Springs 11	Total	27,573.8	228.0	239,954,157.5	(\$31,115,092)	\$191,106,248	\$2,323,985,180	\$24.026	\$55,836,068	\$5,876,996	\$147,126,002	\$30,398,822
	Per Pupil			7,964	(\$1,033)	6,930.7	77,130.1		1,853.1	195.1	4,882.9	1,102.5
Adams-Arapahoe 28J	Total	38,987.0	0.0	334,380,595.6	(\$43,359,461)	\$286,515,220	\$1,788,788,003	\$26.010	\$46,526,376	\$3,410,928	\$241,083,831	\$37,339,028
	Per Pupil			8,577	(\$1,112)	7,349.0	45,881.7		1,193.4	87.5	6,183.7	957.7
Northglenn-Thornton 12	Total	36,918.3	0.0	324,511,682.5	(\$42,079,749)	\$253,191,874	\$1,790,793,504	\$27.000	\$48,351,425	\$3,696,943	\$230,383,566	\$35,400,000
	Per Pupil			7,880	(\$1,022)	6,858.2	43,485.0		1,174.1	89.8	5,594.3	958.9
Cherry Creek 5	Total	51,432.7	0.0	412,625,611.8	(\$53,505,569)	\$359,120,043	\$4,421,490,351	\$25.712	\$113,685,360	\$8,713,196	\$236,721,487	\$84,604,511
	Per Pupil			8,023	(\$1,040)	6,982.3	85,966.5		2,210.4	169.4	4,602.5	1,645.0
Douglas County RE-1	Total	63,037.2	2,774.5	492,344,955.3	(\$63,842,855)	\$426,353,110	\$4,805,044,445	\$25.440	\$122,240,331	\$10,637,035	\$295,624,735	\$33,713,000
	Per Pupil			7,810	(\$1,013)	6,763.5	76,225.5		1,939.2	168.7	4,689.7	534.8
Denver County 1	Total	84,044.2	139.0	710,242,434.5	(\$92,097,835)	\$618,144,600	\$10,517,386,669	\$25.541	\$268,624,573	\$17,888,207	\$331,631,820	\$125,850,986
	Per Pupil			8,451	(\$1,096)	7,355.0	125,141.1		3,196.2	212.8	3,945.9	1,497.4
Jefferson R-1	Total	81,130.3	350.0	638,539,148.2	(\$82,799,999)	\$555,739,149	\$7,061,669,961	\$26.252	\$185,382,960	\$14,583,302	\$355,772,887	\$113,302,585
	Per Pupil			7,871	(\$1,021)	6,850.0	87,041.1		2,285.0	179.8	4,385.2	1,396.6
Peer Group	Total	483,501.0	3,767.0	\$3,950,182,042	(\$512,223,990)	\$3,374,254,407	\$43,790,214,883	\$25.668	\$1,124,477,967	\$82,980,315	\$2,230,275,869	\$619,726,549
	Per Pupil			8,170.0	(135,976.6)	6,978.8	90,569.0		2,325.7	171.6	4,612.8	1,645.14
State of Colorado	Total	831,059.3	14,665.0	6,813,483,425.8	(880,158,989.5)	\$5,933,324,436	89,507,044,252.0		1,837,512,869.7	145,319,037.1	3,950,492,529.5	808,343,636.0
	Per Pupil		(Included in FPC)	8,068	(1,042)	7,025.6	105,984.7		2,175.8	172.1	4,677.8	

Source: Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

In order to provide a clear representation of revenue versus expenditures for BVSD and other local school districts, only 2014-15 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2015-16 is also presented on the page following 2014-15 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.

Dollar amounts for BVSD 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

(Audited)

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

Source: Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.



Appendix M: School District Comparisons (continued)

Revenue

(Forecasted)

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

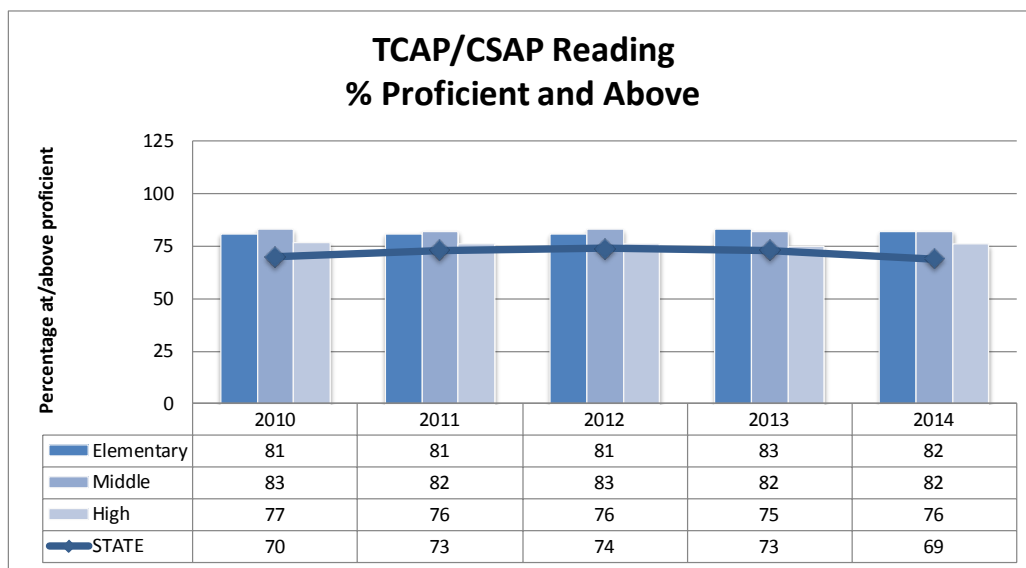
Source: Colorado Department of Education - Student Accountability Report

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

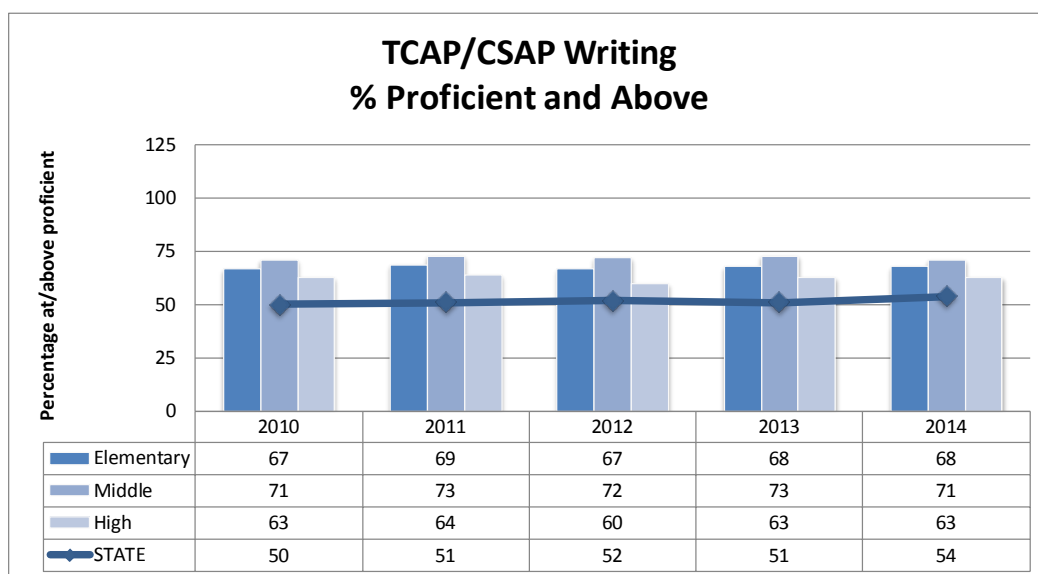


Appendix N: State Performance Measures

TCAP/CSAP Reading Results by Level



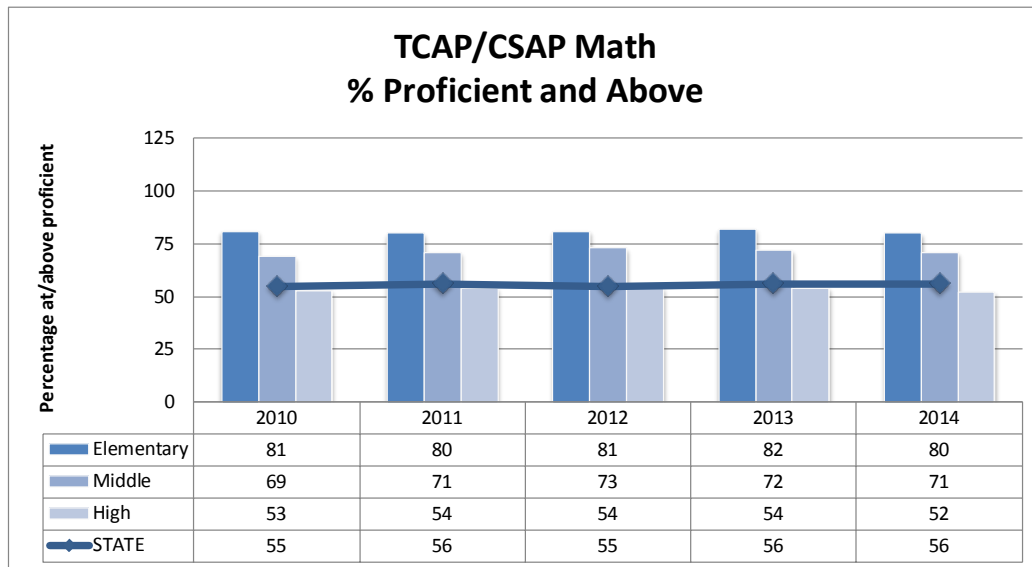
TCAP/CSAP Writing Results by Level



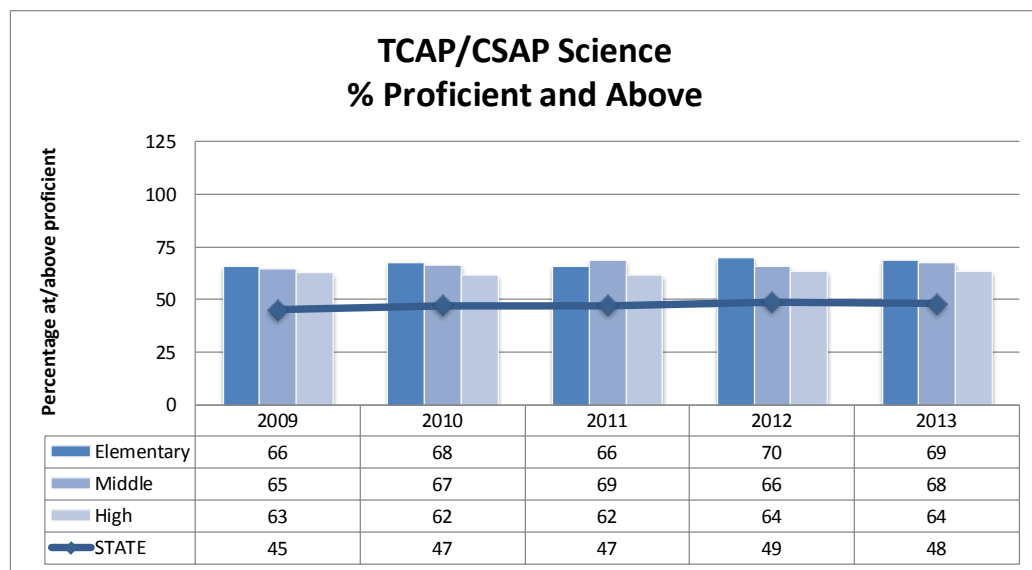


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

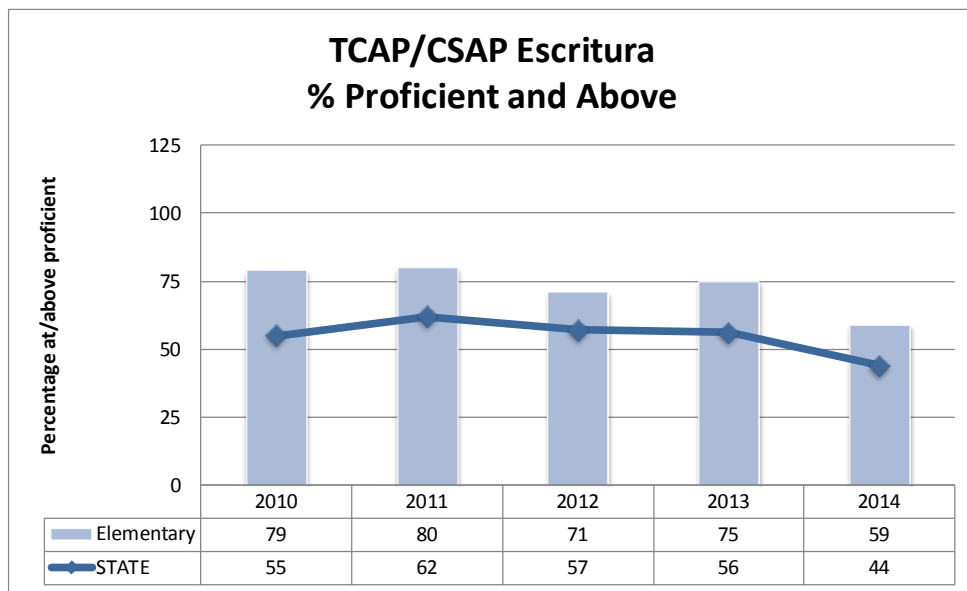


*BVSD did not administer TCAP science assessments in 2014.

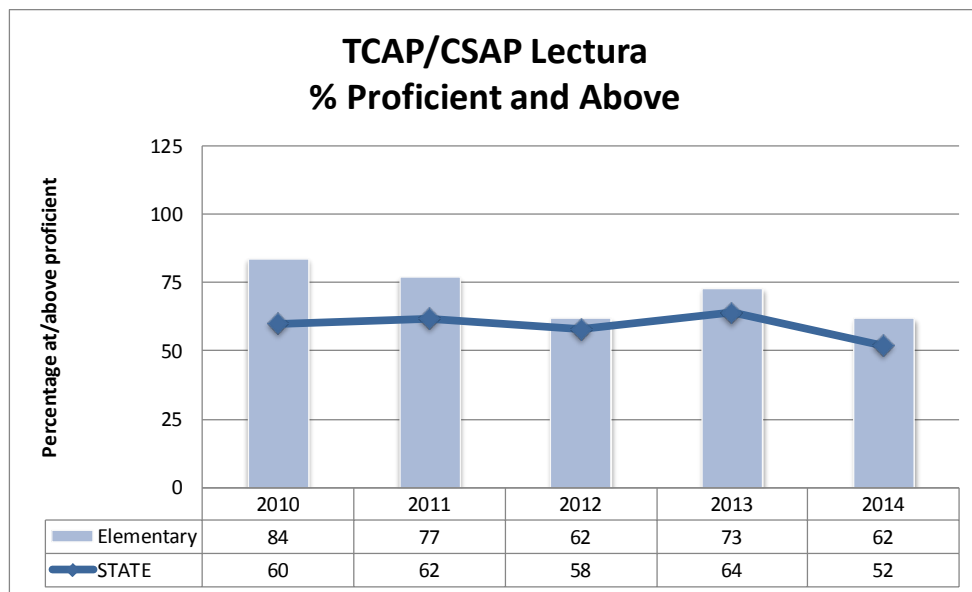


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



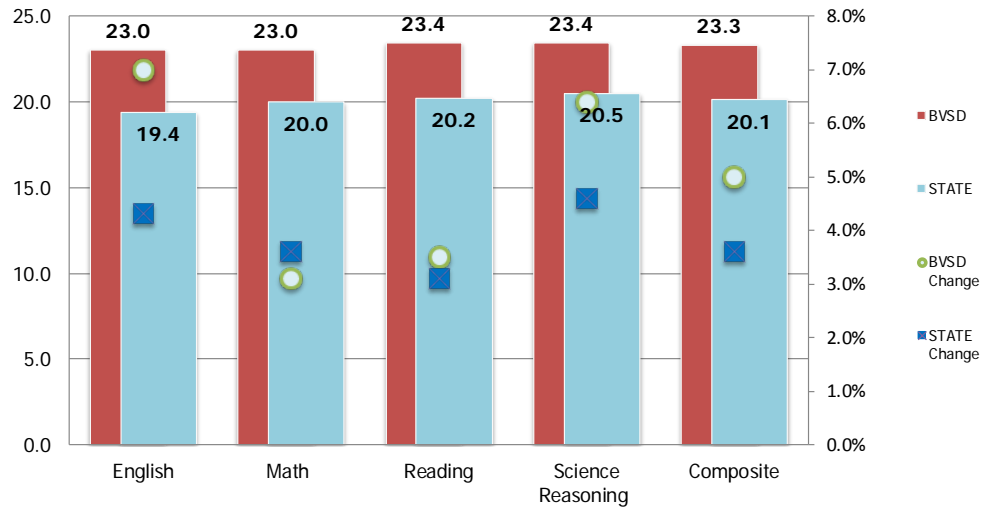
TCAP/CSAP Lectura Results by Level



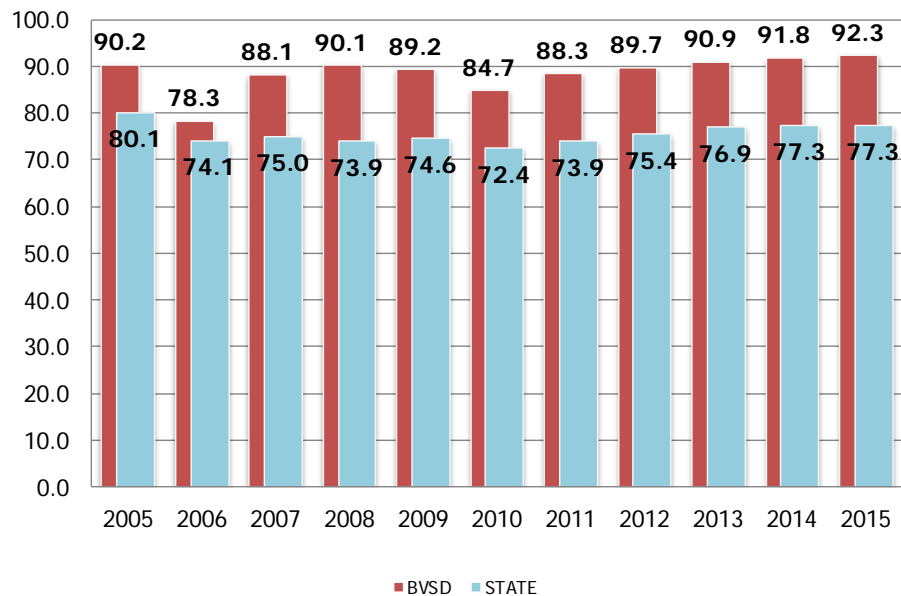


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2015



Graduation Rates 2005-2015

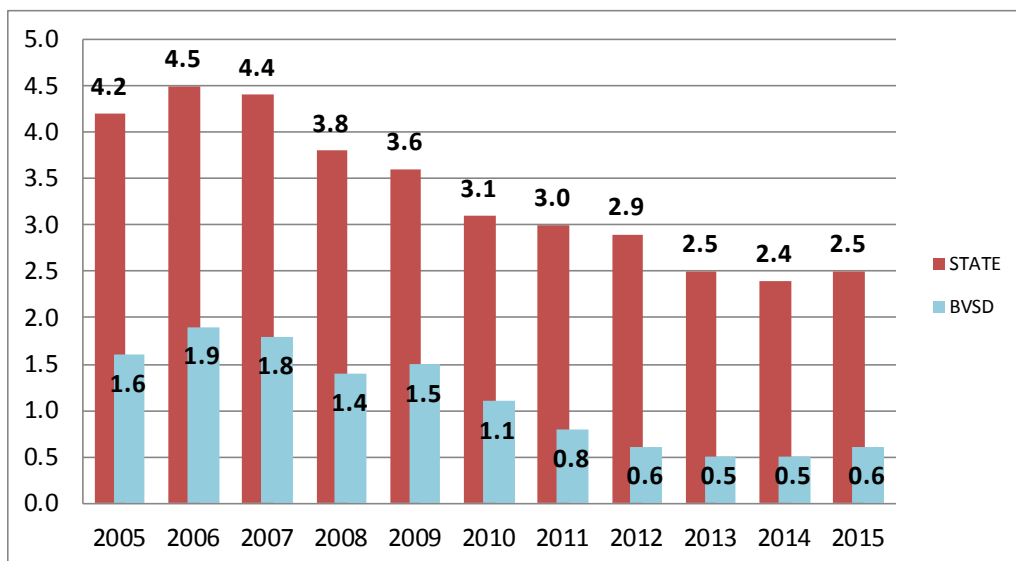


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that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



Appendix N: State Performance Measures (continued)

Dropout Rates 2005-2015



Appendix O: Student Demographics

	2011-12		2012-13		2013-14		2014-15		2015-16	
	29,544		29,718		30,145		30,544		30,875	
Total Student Enrollment	#	%	#	%	#	%	#	%	#	%
Special Programs Population:										
ELL	2,422	8.2%	2,442	8.2%	2,547	8.4%	2,561	8.4%	3,129	10.1%
FRL	5,567	18.8%	5,633	19.0%	5,674	18.8%	6,188	20.3%	6,836	22.1%
SPED	2,866	9.7%	2,825	9.5%	2,874	9.5%	3,028	9.9%	3,152	10.2%
504 Plan	636	2.2%	728	2.4%	843	2.8%	979	3.2%	1,100	3.6%
TAG	3,973	13.4%	4,129	13.9%	4,330	14.4%	4,443	14.5%	4,629	15.0%
Out of District	2,211	7.5%	2,158	7.3%	2,337	7.8%	2,426	7.9%	2,488	8.1%



Appendix P: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2015-16

- May 31 School district/BOCES administration submits proposed FY2015-16 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [*30 days prior to the start of the new fiscal year*].
- June 10 School district/BOCES publishes public notice stating that the proposed FY2015-16 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.).
- June 15 School district authorizes CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district (22-54-115(1.5) & (2), C.R.S.).
- June 20 School district provides to CDE revised projection, if any, of its October 2015 pupil enrollment figures on which FY2015-16 school finance funding for the period July 2015 through November 2015 will be based. This revised projection is used until actual October 2015 counts are available and processed.
- June 25 School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer)
- June 25 School district repays outstanding contingency reserve loans, if any, to CDE.
- June 30 Local board of education adopts FY2015-16 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).
- June 30 FY2015-16 NCLB Consolidated Federal Application and Budget due to CDE.
- June 30 FY2015-16 IDEA Federal Application Budget due to CDE
- July 1 FY2015-16 required use of financial transparency website template on every local education provider (LEP) website: effective July 1, 2015
- July 24 Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.
- July 31 Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)
- August 14 School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2014 – June 30, 2015, reimbursement period (22-51-105(1), C.R.S.).
- August 15 Estimated date for CDE to open Data Pipeline system to receive school district/BOCES FY2014-15 financial data.
- Aug 15-Oct 1 No earlier than August 15th and no later than October 1st, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)



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

August 25 County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)

August/

September A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1),C.R.S.)

September 30 School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)

September 30 The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-513(2)(d)(I).

September 30 School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).

September 30 The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).

September 30 School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7),C.R.S.).

September 30 District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)

September 30 File the FY2014-15 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

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

October 1 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Data Pipeline.

October 5 Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3).

October 15 Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)

November 2 Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 1 or November 1 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.

November 10 Last date for school districts to submit October 1 pupil membership count to CDE via the Data Pipeline system (22-54-112(2), C.R.S.). All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils. (on or before November 10th)



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

November 10 The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).

November 10 The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)

November 15 State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)

November 17 School district provides to CDE a copy of its official November 3, 2015, ballot questions or a copy of its official November 3, 2015, ballot marked with the word "sample" and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)

November 20 School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d), C.R.S.).

November 30 Independent Auditor must provide the FY2014-15 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b) C.R.S.)

November 30 School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2015-16 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful "de-Brucing" election.

December 5 Charter schools must submit the annual Charter School Capital Construction Funding Eligibility questionnaire (22-54-124, C.R.S.).

December 15 School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).

December 31 School district/BOCES must approve their FY 2014-15 Data Pipeline financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final Data Pipeline reports.

December 31 School district/BOCES must have their FY 2014-15 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)

December 31 All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2), C.R.S.)

December/

January School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.

January 15 Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112, C.R.S.)



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

- January 30 Prior to January 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)
- January 31 After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted.
- January 15 Upon receipt of data collected by the participating school districts and charter schools in the alternative school funding models pilot program (pursuant to House Bill 10-1183), the Advisory Council shall review the data and annually prepare and submit a summary report on or before January 15, 2013 and or before, January 15 each year thereafter through 2015 to the: State Board; Governor's Office; and General Assembly. (Currently no districts participating in pilot program.)
- February 1 CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)
- March 1 Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S.)
- April 30 School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.
- 15th of Month Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).
- 25th of Month School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).
- Monthly School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).
- Monthly CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(4), C.R.S.)
- Quarterly District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)
- Continuing Any school district receiving capital construction funds will be subject to state audit.
- Continuing School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program. (22-45-103(1)(b)(V) C.R.S.)
- Continuing Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).
- Continuing Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.



Appendix P: 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 or 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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 Q: 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: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

Payroll will be paid on the last business day of the month, with the exception of the month of December when payday is the last school day before winter break. A supplemental will be paid on the 10th day of the month. 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 Q: 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 Q: 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.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

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

English Language Development (ELD): ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to be considered ELL until they have attained English language proficiency.

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

English Language Proficiency Act (ELPA): A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of

students whose dominant language is not English.

Enterprise Resource Planning (ERP): A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

Equalization, State: General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exempt Employees: Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

Expendable Trust Fund: This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

Expenditure Correction: Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Facility Condition Assessment (FCA): The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Fiduciary Funds: Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

Fixed Asset: Tangible property with an estimated life of more than one year.

Food Service Fund (Fund 51): This fund is used to account for the financial activities associated with the district's school lunch program.

Free Appropriate Public Education (FAPE): Section 504 of the Rehabilitation Act of 1973 protects the rights of individuals with disabilities in programs and activities that receive federal financial assistance, including federal funds. A Free Appropriate Public Education means that a child with disabilities will receive the same education as a child without



Glossary of Terms (continued)

disability or handicap. FAPE can be achieved by giving the child special services, usually written in an Individualized Education Plan (IEP).

Free or Reduced Lunch (FRL): In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

Full Time Equivalency (FTE): Unit used to measure the hours in an employee's contract based on a 40 hour work week.

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

Funded Pupil Count: Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

General Administrative Support: Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

General Operating Fund (Fund 10): Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

Generally Accepted Accounting Principles (GAAP): A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

Government Finance Officers Association (GFOA): Professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

Governmental Designated-Purpose Grants Fund (Fund 22): A special revenue fund used to account for governmental grants for designated purposes.

Grant: A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

Health Insurance Fund (Fund 66): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

Highly Qualified Teacher: Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

Impact on Education: Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

Indirect Cost: A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

Individual Career and Academic Plan (ICAP): A multi-year process that intentionally guides students and families in the exploration of career, academic and postsecondary opportunities. With the support of adults, students develop the awareness, knowledge, attitudes, and skills to create their own meaningful and powerful pathways to be career and college ready.



Glossary of Terms (continued)

Individual Education Program (IEP): A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

Infinite Campus (IC): A software package that the district uses to manage student information.

Instructional Staff Support: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

Leadership in Energy and Environmental Design (LEED): A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

Levy: (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Location: Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Mill Levy: The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

Multi-Use Outdoor Facilities Assessment (MUOFA): The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Multi-Tiered System of Support (MTSS): Multi-Tiered System of Supports (MTSS) is a systemic, continuous-improvement framework in which data-based problem-solving and decision making is practiced across all levels of the educational system for supporting students. MTSS utilizes high quality evidence-based instruction,

intervention, and assessment practices to ensure that every student receives the appropriate level of support to be successful.

NCGA Statement: National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

New Century Graduate: The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

Non-exempt Employees: Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

Nonexpendable Trust Fund: This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

Object: As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)

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



Glossary of Terms (continued)

0700 Property (Land, Buildings, Equipment, Vehicles)

0800 Other Objects (Dues, Interest, Internal Charge Accounts)

0900 Other Uses of Funds (Redemption of Principal, Transfers)

110/110: An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year) following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

Operating Transfers: All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Other Education: Jitsugyo High School Exchange Program.

Other Support Services: Those activities concerned with providing non-instructional services to students, staff or the community.

Override Revenues: A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

Para-educator: Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

Parent(s): Parent, guardian or other persons with legal authority to make educational decisions for children.

Pay Direct: A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.

Per Pupil Revenue (PPR): The equalization funding of a district for any budget year, determined in accordance with the provisions of

the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

Performance Indicators: Selected data that, individually and as a body of evidence, measure performance and achievement.

Petty Cash: A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

Position Control: Process by which the Budget Department distributes and maintains staffing allocations.

Positive Behavior Support (PBS): Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

Procurement Card (P-card): A Visa credit card, issued by the Procurement Department via CitiBank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

Program Compatibility Assessment (PCA): The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Program: A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

Public Employees' Retirement Association (PERA): PERA is a cost-sharing multiple-employer defined benefit pension plan for district employees.

Public School Finance Act of 1994, as Amended: State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

Pupil Activity Fund: A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

Pupil Count: A head count of pupils by school and grade level which are enrolled in an education



Glossary of Terms (continued)

program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

Pupil Enrollment: The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

Purchase Order: Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

Purchased Services: Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

Reading to Ensure Academic Development (READ) Act: The READ Act was passed by the Colorado Legislature during the 2012 legislative session. The READ Act repeals the Colorado Basic Literacy Act (CBLA) as of July 1, 2013, keeping many of the elements of CBLA such as a focus on K-3 literacy, assessment, and individual plans for students reading below grade level. The READ Act differs from CBLA by focusing on students identified as having a significant reading deficiency, delineating requirements for parent communication, and providing funding to support intervention. Other components of the Colorado READ Act include a competitive Early Literacy Grant and a resource bank of assessments, instructional programming, and professional development.

Reading Recovery: Reading Recovery is a highly effective short-term intervention of one-to-one tutoring for low-achieving first graders. The intervention is most effective when it is available to all students who need it and is used as a supplement to good classroom teaching. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems.

Reading Recovery serves the lowest-achieving first graders—the students who are not catching on to the complex set of concepts that make reading and writing possible.

Referendum C: In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

Revenue: Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

Revolving Account: Used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

Risk Management Fund (Fund 18): This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

Salary: The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

School Administrative Support: Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

School Improvement Teams (SIT): School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.

School Resource Allocation (SRA): General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.



Glossary of Terms (continued)

Sheltered Instruction Observation Protocol (SIOP): BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the ESL classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

Special Education Advisory Committee (SEAC): The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

Special Education Program (SPED): A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

Special Reporting Element (SRE): Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

Specific Ownership Tax: An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

Stability Rate: The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.

State Fiscal Stabilization Fund -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors

approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

Strategy: A statement which commits to a set of actions over time in order to gain an advantage or improvement.

Student Activity Account: A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

Student Support Services: Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

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

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

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

TABOR Amendment (Emergency Reserve): The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

Talented And Gifted (TAG): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.



Glossary of Terms (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Acronym Reference

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



Acronym Reference (continued)

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

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

