

BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity



PROPOSED BUDGET 2015 – 2016

Boulder Valley School District
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www.bvsd.org

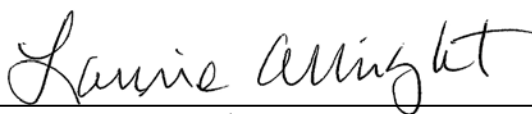


PROPOSED BUDGET 2015 – 2016



BOULDER VALLEY SCHOOL DISTRICT *Excellence and Equity*

Board of Education



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President

Jennie Belval,
Vice President

Shelly Benford,
Treasurer

Tina Marquis

Jim Reed

Tom Miers

Sam Fuqua

Superintendent
Bruce Messinger, Ph.D.



Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Debbie Filbeck, Amy Martinez, Phil Winterbourne, Jason Hendricks, Thalia Keeton, and Jacqueline Cole) 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, 2013. We have submitted our budget document to GFOA for the fiscal year beginning July 1, 2014, to determine its eligibility for another award.

In addition, we received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for the fiscal year beginning July 1, 2013, and have again submitted for fiscal year beginning July 1, 2014, to determine its eligibility for another award.

These programs promote and recognize excellence in developing, analyzing and presenting a school system budget. In order to receive these awards, 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. We believe our current budget document continues to conform to program requirements. These awards are valid for a period of one year.





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Board of Education Members



District E
Tom Miers

District G
Jim Reed

District D
Sam Fuqua

District B
Tina Marquis

District F
Jennie Belval

District C
Laurie Albright, Ed.D.
President

District A
Shelly Benford,
Treasurer

Superintendent's Cabinet

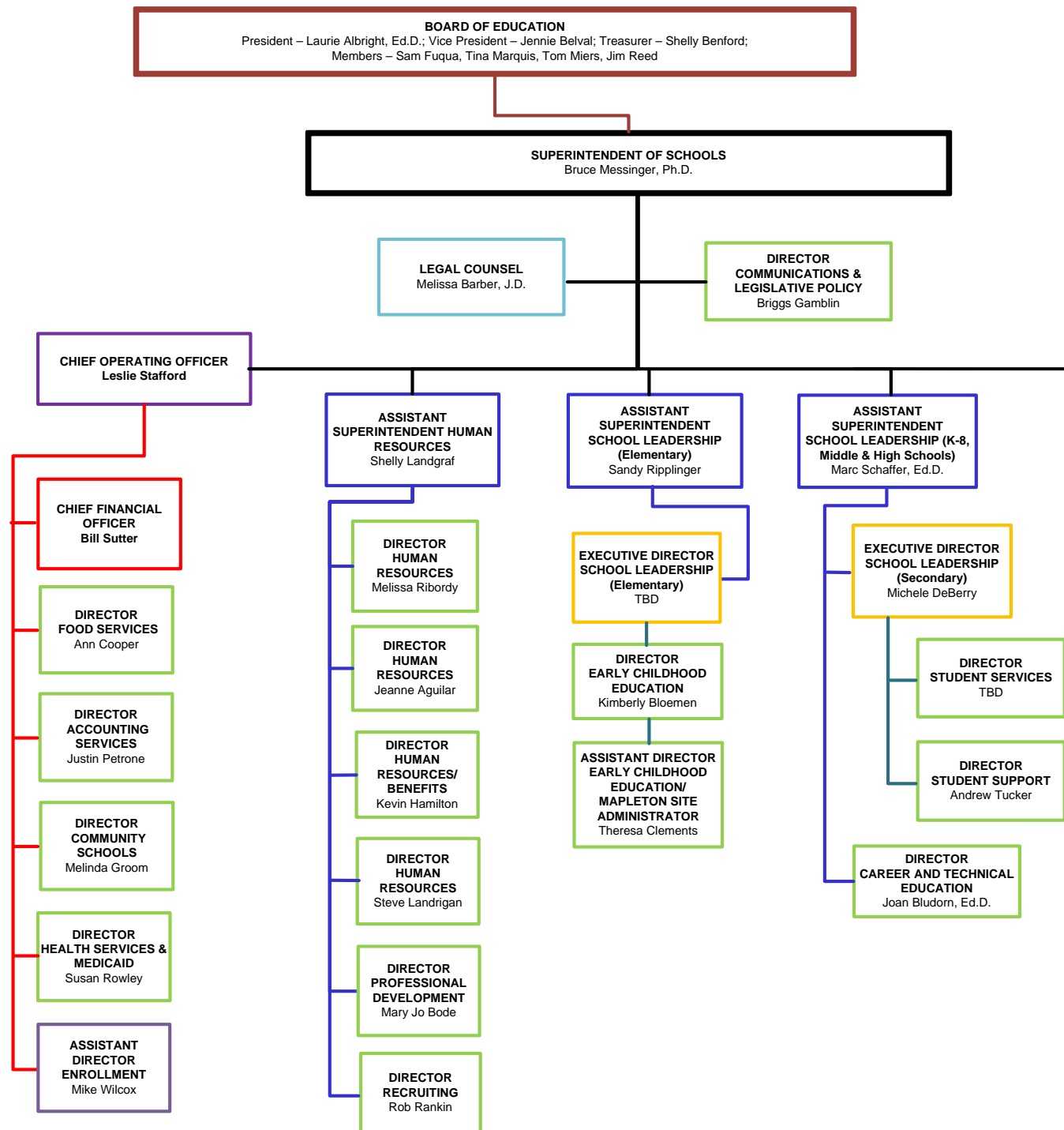


Bruce Messinger, Ph.D.....	Superintendent
Leslie Stafford	Chief Operating Officer
TBD.....	Asst. Superintendent Strategic Initiatives
Shelly Landgraf.....	Asst. Superintendent of Human Resources
Ronald Cabrera, Ph.D.....	Asst. Superintendent for Inst. Services & Equity
Sandy Ripplinger.....	Asst. Superintendent for School Leadership
Marc Schaffer, Ed.D.....	Asst. Superintendent for School Leadership
Don Orr	Chief Facilities Officer
Andrew Moore.....	Chief Information Officer
Bill Sutter.....	Chief Financial Officer
Melissa Barber, J.D.	Legal Counsel
Briggs Gamblin	Director of Communications & Legislative Policy
Tina Mueh, Ph.D.....	Boulder Valley Education Association President
Ginger Ramsey.....	Broomfield High School Principal



District Organization

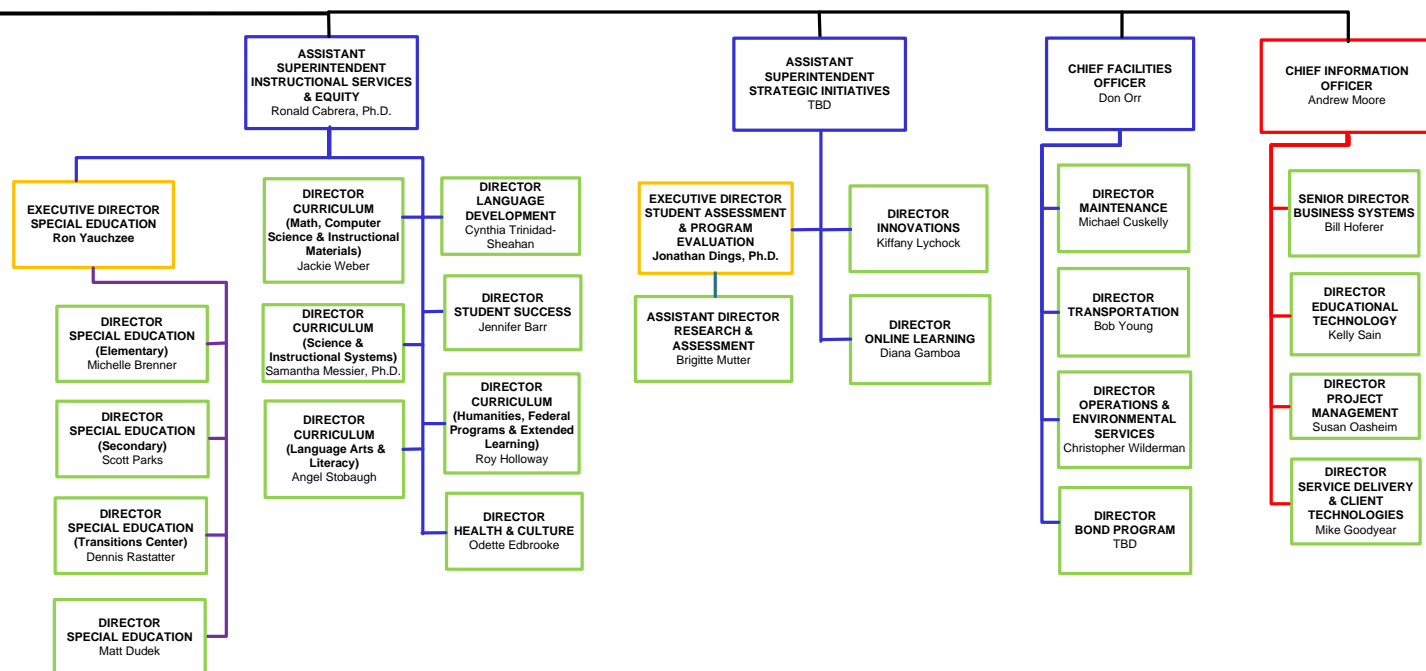
(As of July 1, 2015)





District Organization

(As of July 1, 2015)





Letter of Transmittal

Date: May 26, 2015
To: Dr. Bruce Messinger, Superintendent+
From: Bill Sutter, Chief Financial Officer *WMS*
Subject: 2015-16 Proposed Budget

The ensuing document contains information and details regarding the 2015-16 Proposed Budget for fiscal year July 1, 2015 – June 30, 2016. The Board of Education is scheduled to approve the 2015-16 fiscal year budget on June 23, 2015, 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 four years ago 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

Starting in 2013, Boulder Valley School District formed a steering committee to develop a new strategic plan, beginning with the district mission, vision, strategies and values. Beyond this framework, the strategic plan sought to define the essential principles of achieving individual success for all students:

- Achieving and Maintaining Student Learning
- Attracting and Supporting Talented BVSD Educators
- Establishing Partnerships

BVSD action design teams composed of educators, parents and community members developed specific goals and strategies to ensure student success. The action plans address the unique learning needs of each student and create meaningful and engaging opportunities for all students.



During the 2015-16 school year, BVSD will focus on five priority areas: Systems of Support, Literacy & Early Learning, Educator Pipeline, Educator Growth & Development, and Parents & Families. 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 choice. 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 the BVSD, a significant investment of local resources in early childhood education programs continues. These resources are targeted to help increase the proficiency level of all students in future years.

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

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

Economic Conditions and Outlook

Analysis of 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 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 generally used for the state of Colorado. 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 an 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.

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 worldclass 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



Economic Conditions and Outlook (continued)

Analysis of 2015 Economic Forecast (continued)

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 (SFA) established by the state legislature. During the Great Recession, state revenue shortfalls forced cuts to K-12 education even though constitutionally mandated funding increases existed under Amendment 23. After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and allocate resources to every school within its district.

For the 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 \$9.9M year-over-year increase to BVSD total program funding from the SFA per pupil funding formula.



Economic Conditions and Outlook (continued)

Funding for 2015-16 (continued)

The "Negative Factor" reduction to statewide total program funding as calculated in the SFA is now \$855M, or 12.05 percent. For BVSD, the negative factor is \$29.6M. 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. Also included in the BVSD total program funding is \$1.2M revenue for additional local property tax collections. This expected additional funding is a result of a significant increase in statewide assessed valuation. The funding would be generated through a reduction in the negative factor as part of the state's 2015-16 supplemental budget process in January 2016.

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 (SFA). These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes.

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

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

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

Average per pupil funding in Colorado



<http://www.greateducation.org/news/2014/02/negative-factor/>

Each year the legislature determines the amount of increased funding required under Amendment 23 and the School Finance Act. Then the negative factor is applied against this total dollar amount, reducing overall funding. Since 2009, Colorado per pupil funding has fallen by more than \$1 billion statewide on an annual basis. In 2014, the legislative session resulted in a buy-down of this deficit of \$127M to \$877M. Then in the 2015 legislative session there was another small buy-down of this deficit of \$25M to \$855M, or \$29.6M to BVSD.

The bar chart above from Great Education Colorado visually outlines the negative factor's impact on school funding as of the 2014-15 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.

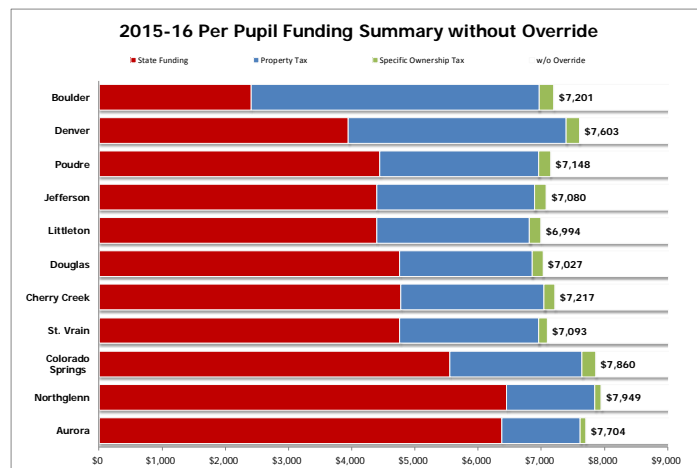


Understanding School Finance in Colorado (continued)

Who Determines How Much Funding Each School District Receives?

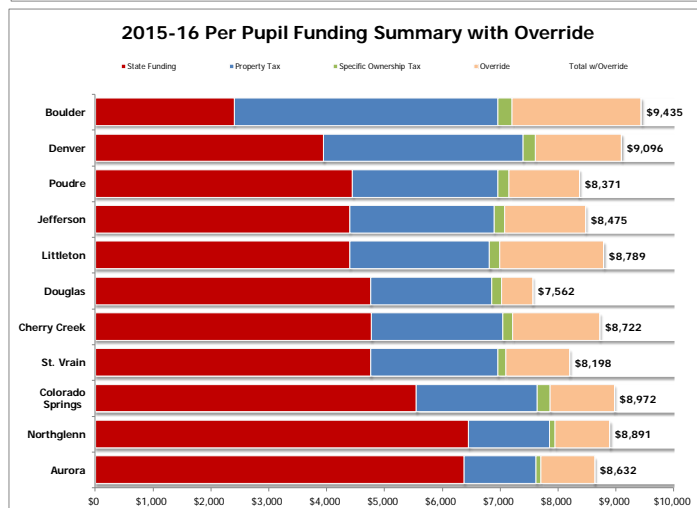
Equity in School Funding

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 \$7,201 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.

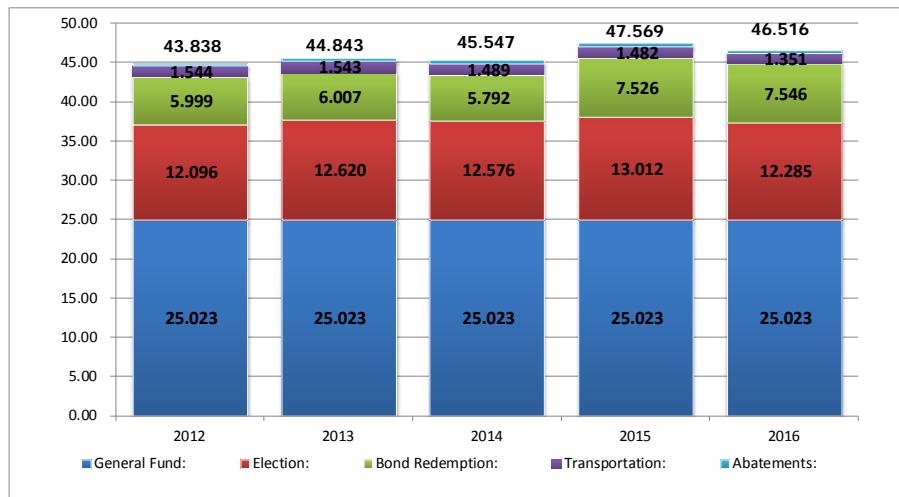


Understanding School Finance in Colorado (continued)

Mill Levies (continued)

The total 2015-16 BVSD mill levy is projected to be 46.516 mills, which is a 2.2 percent decrease from the prior year. The mill levy is applied to assessed valuation which increased in 2015-16 by 9.69 percent or approximately \$478M, 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 12.285 mills. The mill levy for abatements, refunds, and omitted property is 0.311 mills. The General Operating Fund mill levy totals 37.619 mills, the Bond Redemption Fund is at 7.546 mills, and the transportation mill levy is 1.351 mills, all totaling 46.516 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 is estimated at \$5,404,610,577.
- 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 increase for election mills in years following the 2010 referendum
- General Fund Mills are associated with School Finance Act funding.

Changes in Debt

As of June 30, 2014, the district reported general obligation bond indebtedness of \$337,495,000 (not including bond premiums) and long-term obligations for compensated absences of \$7,076,890. The annual principal and interest payments for fiscal year 2015 are \$28,076,524. In April 2015 the district issued additional general obligation bonds in the amount of \$250,000,000. The district will pay the last principal payment of existing debt on December 1, 2044.



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 is estimated at 46.516 mills or \$370.20 in taxes per year for each \$100,000 of assessed home value.

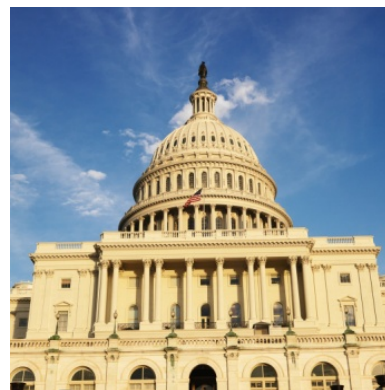
You can use the same formula to calculate your property taxes for your schools if you know your home's assessed value. The same calculations based on a 29 percent business rate net \$1,348.90 in school taxes for each \$100,000 of taxable business property.

Amendments that affect school funding:

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

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

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



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

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



School Finance Act Funding for 2015-16

Approximately 75.0 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 \$29.6M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2015-16 is \$7,201 (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 \$213.8M, an increase of \$9.9M from the BVSD 2014-15 Revised Budget. This figure does not include the estimated uncollectable property taxes due to the timing of tax collections, additional state at-risk funding (\$85K), or an estimated supplemental increase in 2015-16 (\$1.2M).

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

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

The Funding Equation (15-16 budgeted)

Per Pupil Revenue:	(PPR)	\$7,201
Funded Pupil Count:	x(FPC)	29,687.3

School Finance Act Funding:	\$213,778,247
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Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$7,201
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding:	(\$720,100)
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**Fewer Students =
Fewer Dollars**



* Calculations may not be exact due to rounding

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.

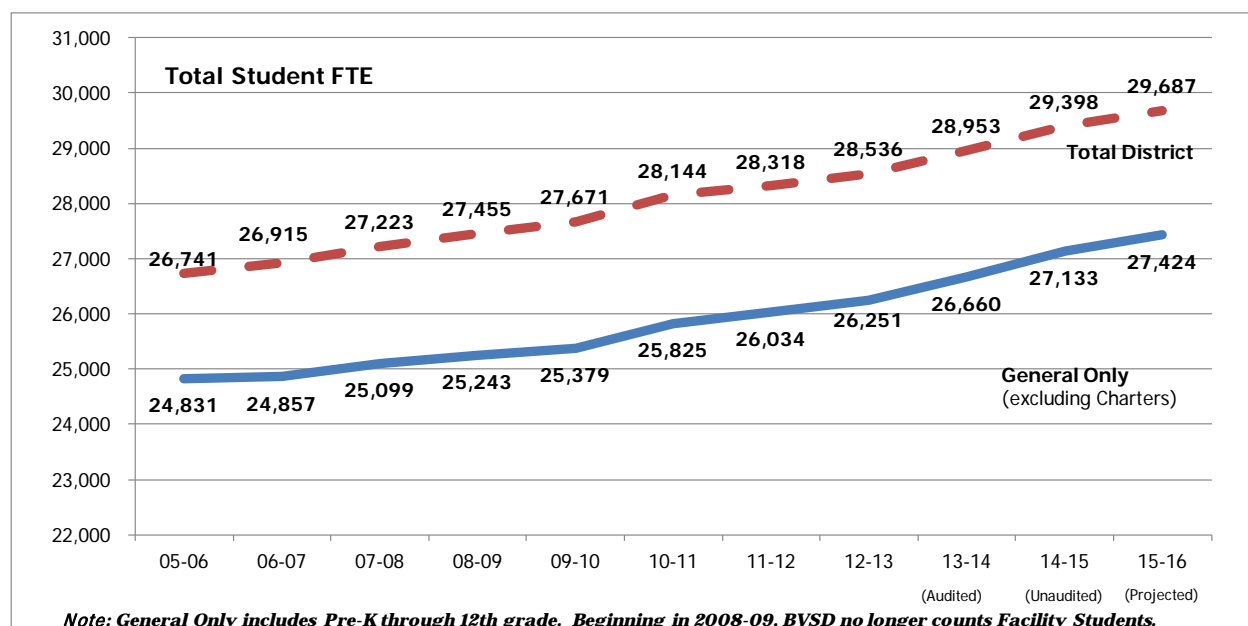
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal to increase the proficiency level of all students in accordance with district goals as outlined in the Organizational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



Enrollment FTE Projections

The 2015-16 enrollment FTE projections indicate an increase of .98 percent across the district, a total of 288.9 FTE. Charter total student FTE is projected to decrease .07 percent (1.5 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 1.14 percent, or 303.9 FTE, when compared to the 2014-15 unaudited actual student FTE. The following chart and those on the next two pages show the historical change in BVSD enrollment.

Beginning in 2008-09, districts were no longer required to count students placed in out-of-district facilities. Pupil counts for students receiving instructional services at an approved facility school were submitted directly to the state by the facility school. In previous years' total student FTE, the number of facility students ranged from a low of 38 to a high of 70. In addition, beginning in 2008-09 kindergarten students have been funded at 0.58 FTE, an increase of 0.08 FTE over previous years.



Allocation of Budgets to Schools

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

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

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



District-Wide Enrollment

The total number of BVSD students was projected to increase in the fall of 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. In 2015-16, the total student FTE is expected to increase by 289.0 FTE, a 0.98 percent increase.

	2014-15 Revised Budget	2014-15 Unaudited Actuals	2015-16 Proposed Budget	COMPARISONS	
				2014-15 Budget to 2015-16 Budget	2014-15 Actuals to 2015-16 Budget
Total Funded Enrollment (Heads)	30,364.0	30,566.0	30,637.0	273.0 / 0.90%	71.0 / 0.23%
Total Funded Student Full Time Equivalent (FTE)	29,398.4	29,398.3	29,687.3	288.9 / 0.98%	289.0 / 0.98%
Total Funded Pupil Count (FTE)*	29,398.4	29,398.3	29,687.3	288.9 / 0.98%	289.0 / 0.98%
* 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

As noted on the above table, total students are expected to increase. This means the district-wide student FTE for 2015-16 is also projected to increase by 289.0 FTE, or a 0.98 percent increase from 2014-15 unaudited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 301.4; the K-12 Charter School FTE is projected to increase by 1.1 student FTE; Special Education and Colorado Preschool Program FTE is expected to decrease by 19.5 student FTE; and Online Student FTE will increase by 6.0 FTE.

	2014-15 Revised Budget	2014-15 Unaudited Actuals	2015-16 Proposed Budget	COMPARISONS	
				2014-15 Budget to 2015-16 Budget	2014-15 Actuals to 2015-16 Budget
K-12 General FTE	26,680.7	26,683.2	26,984.6	303.9 / 1.14%	301.4 / 1.13%
K-12 Charter FTE*	2,265.2	2,262.6	2,263.7	-1.5 / -0.07%	1.1 / 0.05%
Preschool FTE	331.5	331.5	312.0	-19.5 / -5.88%	-19.5 / -5.88%
Online FTE	121.0	121.0	127.0	6.0 / 4.96%	6.0 / 4.96%
Total Student Full Time Equivalent	29,398.4	29,398.3	29,687.3	288.9 / 0.98%	289.0 / 0.98%
Total Funded Pupil Count	29,398.4	29,398.3	29,687.3	288.9 / 0.98%	289.0 / 0.98%
*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.					



District-Wide Preschool Enrollment

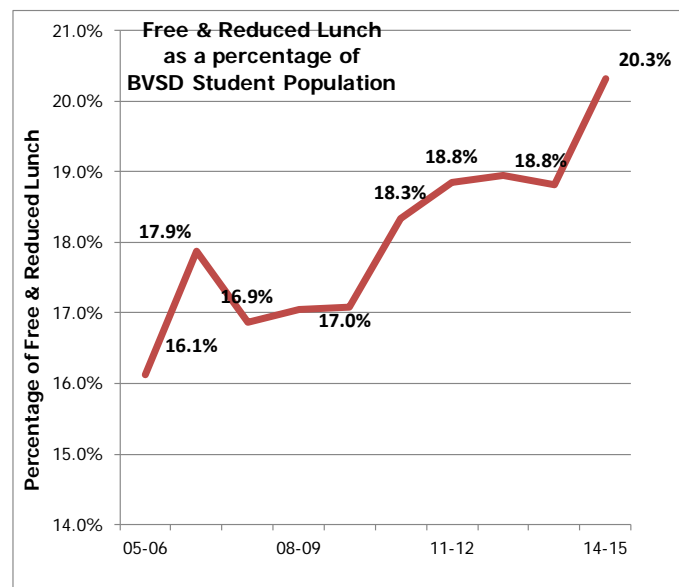
The chart below summarizes the total number of BVSD preschool students enrolled. Students may qualify for eligibility through the Colorado Preschool Program, special education, or pay tuition at identified preschool locations. In the 2015 proposed preschool district-wide enrollment table below, there are 445 Colorado Preschool Program students and 220 special education students. The 2015 preschool enrollment includes zero enrolled students eligible but not funded through the state Colorado Preschool Program. Other preschool students enrolled in BVSD include those in Head Start programs and those who pay tuition.

	COMPARISONS				
	2014 Revised October Count	2014 Unaudited October Count	2015 Proposed October Count	2014 Revised to 2015 Proposed	2014 Unaudited to 2015 Proposed
Colorado Preschool Program	435.0	412.0	445.0	10.0 / 2.30%	33.0 / 8.01%
Special Education	229.0	220.0	220.0	-9.0 / -3.93%	0.0 / 0.00%
Not-eligible for funding	0.0	14.0	0.0	0.0 / 0.00%	-14.0 / -100.00%
Tuition	245.0	314.0	255.0	10.0 / 4.08%	-59.0 / -18.79%
Total PK Enrollment	909.0	960.0	920.0	11.0 / 1.21%	-40.0 / -4.17%

Student Demographics

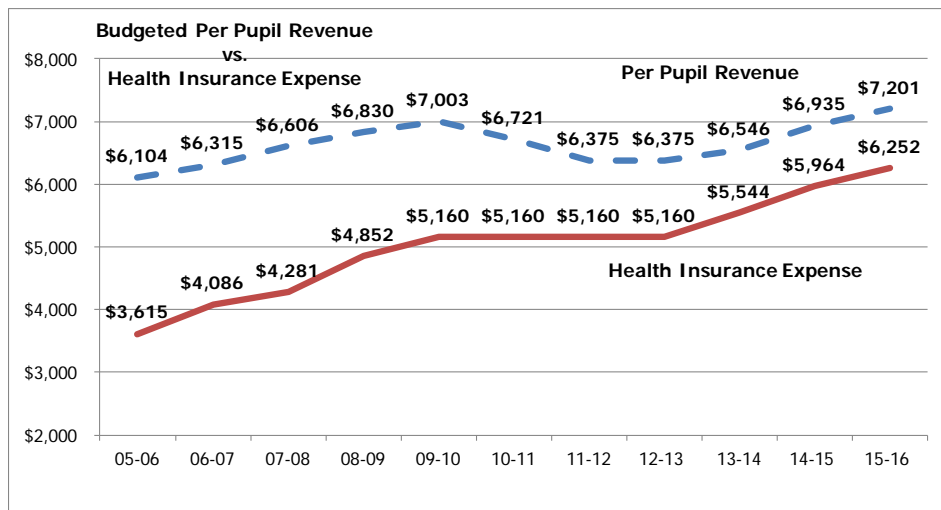
Although enrollment has been increasing, the demographics of the population have been changing. Since 2006-07 there has been a steady increase in students eligible for Free and Reduced Lunch (FRL). Contributing factors to the increase were the convenience provided through centralization of family applications 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 increase in 2014-15 is primarily attributed to the continued expansion in the preschool student enrollment level and continued efforts to educate families on the application process to receive eligible benefits.





Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 92 percent of the district's General Operating Fund total expenditures.

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

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2006, healthcare costs have grown 53 percent averaging 5.3 percent per year on an annualized basis, while per pupil revenue 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 3,621.654. This is an increase of approximately 0.30 percent, or 10.801 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.

The 2015-16 Proposed Budget has been developed in compliance with these fund balance requirements.

Compliance Statements

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

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

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

The 2015-16 Proposed Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.



Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2015-16 budget included: an increase in employer contributions to the Public Employees' Retirement Association (PERA), continuing challenges with state funding, 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.

Throughout the stages of the budget process, the board must balance the needs of students, parents, and employees 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 those students and allows funding decisions to be made that provide the necessary resources to increase the proficiency level of all students.

BVSD began the budget process with the development of a calendar 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

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).

Fund	Expenditures	Reserves	Transfers Out	Ending Balance	2015-16 Appropriation
<u>Operating Funds</u>					
General Operating Fund	\$ 265,899,850	\$ 16,743,992	\$ 39,800,810	\$ 137,601	\$ 322,582,253
Charter Schools	24,704,275	729,444	-	4,256,655	29,690,374
Technology Fund	3,594,637	107,839	-	-	3,702,476
Athletics Fund	3,163,536	94,906	-	-	3,258,442
Preschool Fund*	5,199,465	155,984	-	-	5,355,449
Risk Management Fund	4,065,234	121,957	-	-	4,187,191
Community Schools Fund	5,958,974	178,769	998,555	1,797,636	8,933,934
Colorado Preschool Program	1,645,461	49,364	39,525	-	1,734,350
Operating Funds Sub-Total	\$ 314,231,432	\$ 18,182,255	\$ 40,838,890	\$ 6,191,892	\$ 379,444,469
<u>Special Revenue Funds</u>					
Food Services Fund**	\$ 7,876,895	\$ 119,386	\$ -	\$ -	\$ 7,996,281
Governmental Grants Fund	19,500,000	-	-	-	19,500,000
Transportation Fund	14,716,706	441,501	-	-	15,158,207
Special Revenue Funds Sub-Total	\$ 42,093,601	\$ 560,887	\$ -	\$ -	\$ 42,654,488
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 40,793,722	\$ -	\$ -	\$ 33,361,706	\$ 74,155,428
Debt Service Fund Sub-Total	\$ 40,793,722	\$ -	\$ -	\$ 33,361,706	\$ 74,155,428
<u>Capital Project Funds</u>					
2006 Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
2014 Building Fund	126,363,886	-	-	131,955,560	258,319,446
Capital Reserve Fund	3,280,419	98,413	-	-	3,378,832
Capital Project Funds Sub-Total	\$ 129,644,305	\$ 98,413	\$ -	\$ 131,955,560	\$ 261,698,278
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 28,372,965	\$ 4,606,900	\$ -	\$ -	\$ 32,979,865
Dental Insurance Fund	2,433,225	389,203	-	-	2,822,428
Internal Service Funds Sub-Total	\$ 30,806,190	\$ 4,996,103	\$ -	\$ -	\$ 35,802,293
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 3,622,000	\$ -	\$ -	\$ 2,603,608	\$ 6,225,608
Pupil Activity Fund	9,200,000	-	-	2,698,247	11,898,247
Fiduciary Funds Sub-Total	\$ 12,822,000	\$ -	\$ -	\$ 5,301,855	\$ 18,123,855
GRAND TOTAL:	\$ 570,391,250	\$ 23,837,658	\$ 40,838,890	\$ 176,811,013	\$ 811,878,811

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

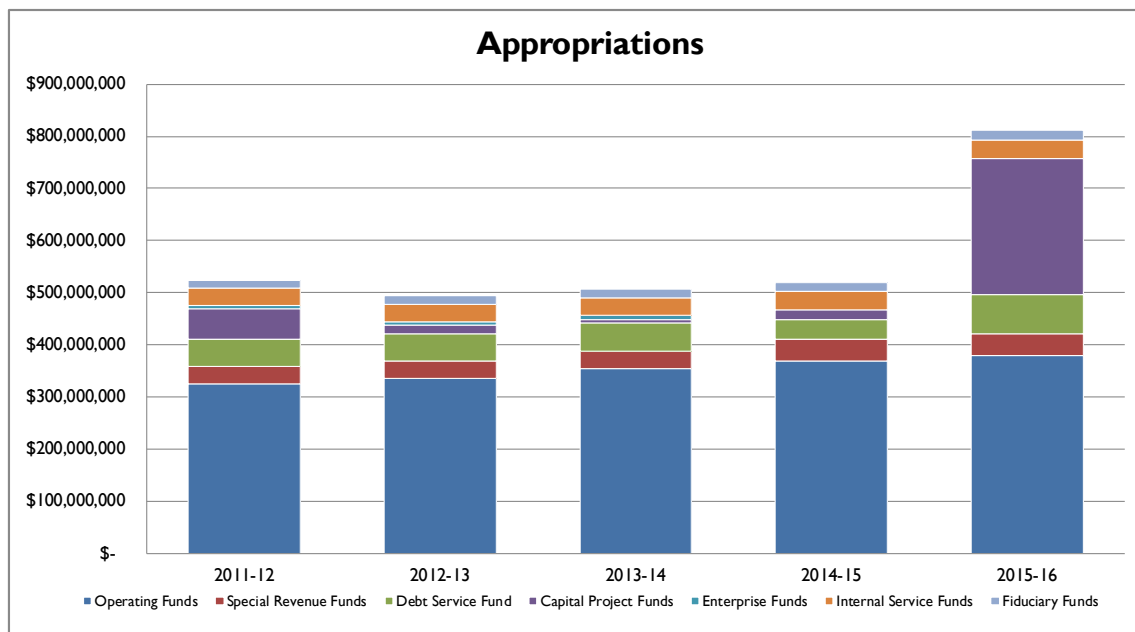
**Beginning in 2014-15, the state's Financial Policies and Procedures Committee recategorized the Food Services Fund as a Special Revenue Fund.



All Funds (continued)

Five Year Appropriations by Fund Type

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	\$ 379,444,469
Special Revenue Funds	33,094,784	33,312,218	34,003,928	41,715,400	42,654,488
Debt Service Fund	52,777,271	53,038,094	53,125,109	36,086,524	74,155,428
Capital Project Funds	58,049,637	16,510,920	7,237,036	19,958,518	261,698,278
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	35,802,293
Fiduciary Funds	14,635,408	15,595,157	17,098,993	17,613,030	18,123,855
Total	\$ 524,226,481	\$ 494,235,894	\$ 506,902,299	\$ 519,809,554	\$ 811,878,811





All Funds (continued)

Budget Adjustment Plan Narrative

General Operating Fund

An increase of per pupil funding along with a forecasted increase of 288.9 student full time equivalents will contribute an additional \$9.9M of revenue related to School Finance Act funding. At-risk student funding and anticipated increase in additional local property tax collections increased BVSD Total Program an additional \$1.2M. The 2010 mill levy override revenue that is indexed to 25.0 percent of total program funding is expected to increase by \$2.3M from prior year. State Categorical Reimbursements is expected to increase \$191K, Non-Equalized Specific Ownership Taxes will have a slight decrease of \$10K, Tuition is expected to increase \$46K and Services Provided to Charters is expected to decrease by \$923K.



Net of attrition, compensation costs for scheduled steps, COLA, employer-paid PERA costs, and health benefits will increase ongoing expenditures by \$13.9M. \$1.7M 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 \$280K and other ongoing fund transfers will decrease by \$187K.

One-time expenditures include transfers for Transportation Fund (\$681K), Charter Fund (\$315K), Capital Reserve Fund (\$315K), one-time software, training, equipment and support of \$47K, and maintaining staffing resources of \$2.0M.

Technology Fund

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

Athletics Fund

The proposed budget includes projected step, COLA, and PERA increases. The budget reflects an ongoing increase in the transfer amount from the General Operating Fund of \$53.9K. This includes the \$20K increase initiated in FY15, an additional \$15K for Broomfield High's transition to 5A status, and \$18.9K for salary and benefit increases. The decrease in the FY 2014-15 General Operating Fund transfer by a one-time adjustment for capital equipment purchases has been restored. 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 67 per high school (except Nederland with 19 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 56 percent of total high school students. This statistic may include individuals that participate in more than one sport.
- 62 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 soccer, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track
- 199 interscholastic coaches in middle level programs
- The average cost of a middle level coach is \$2,745 per season
- Participation numbers are at 53 percent of total middle school students for interscholastic sports (8th grade), and 34 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. Preschool is offered in 17 elementary schools and the Mapleton Early Childhood Center. Funds will support the development and implementation of parent education and engagement activities, staff in all preschool classrooms, and professional development for all Early Childhood Education staff.

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. Such increases are offset by a change in allocation of employee time charged to the Risk Management Fund. Property and liability insurance contributions increased by 25.0 percent while workers' compensation insurance contributions increased by 26.0 percent. However, FEMA recoveries and budget savings from the 2014-15 fiscal year will be used to offset these increases.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Community Schools Fund

The Community Schools Fund will begin the fiscal year ahead of expectations at \$1,810,023. Kindergarten Enrichment and School Age Care revenues are calculated based on a 3.0 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 \$998,555 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			

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. However, USDA reimbursement rates are expected to increase by an average of 3.0 percent for 2015-16. The food truck will continue to enhance sales at high schools, administrative offices, and events. Major costs of this fund are food costs 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 41.0 percent cost of sales.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY16 from two key sources, NCLB and IDEA Part B. The allocations for NCLB and IDEA Part B programs are estimated to be similar to FY15 allocations. Additionally, 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. 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 Proposed Budget includes projected steps, COLA, PERA and fixed benefit increases across all job classes. 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 is based on 445 allocated slots. Of the expenses budgeted are the 115 children funded through the community child care centers. The remaining budget will be for teachers and paraprofessionals in district preschool classrooms.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2015 is set at 7.546 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.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Capital Reserve Fund

District staff evaluates capital project requests and prioritizes them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into four major areas: school health/safety repairs, mechanical systems repairs, maintenance support, and vehicle replacements. In the 2015-16 Proposed 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 \$1.3M. A one-time transfer from General Operating Fund of \$315K has been included for the 2015-16 Proposed Budget. 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.

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 at Peak to Peak K-12 is expected to remain the same at 1,413.8 FTE, Horizons K-8 is projected to decrease 2.4 FTE, both Boulder Prep (75 FTE) and Summit Middle School (350 FTE) are projected to increase by 1.0 FTE as compared to 2014-15, and Justice High School is projected to increase by 1.5 FTE to 75.0 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: \$321.6M

- \$11.9M increase in Revenue from 2014-15 Revised Budget is comprised of:
 - A \$9.9M increase in School Finance Act revenue that is the result of an increase in per-pupil revenue along with student enrollment growth of 288.9 FTE.
 - \$85K increase in revenue for at-risk students.
 - \$1.2M revenue in additional local property tax collections.
 - \$2.3M increase in Mill Levy Property Tax revenue that is indexed at 25.0 percent of School Finance Act funding.
 - \$923K decrease in revenue from Services Provided to Charters
 - \$191K increase in State Categorical Revenue.
 - The removal of 2014-15 \$1.0M of revenue related to Credits and Abatements budgeted as one-time.

2015-16 Total Expenditures: \$265.9M

- 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.
- \$2.6M of ongoing expenses for Strategic Planning (\$600K), utilities (\$300K), staffing resources, and other fees, contracts and services.

2015-16 Total Reserves: \$16.7M

- An overall increase in expenses will result in a \$630K one-time increase of required TABOR and contingency reserves (\$15.9M combined).

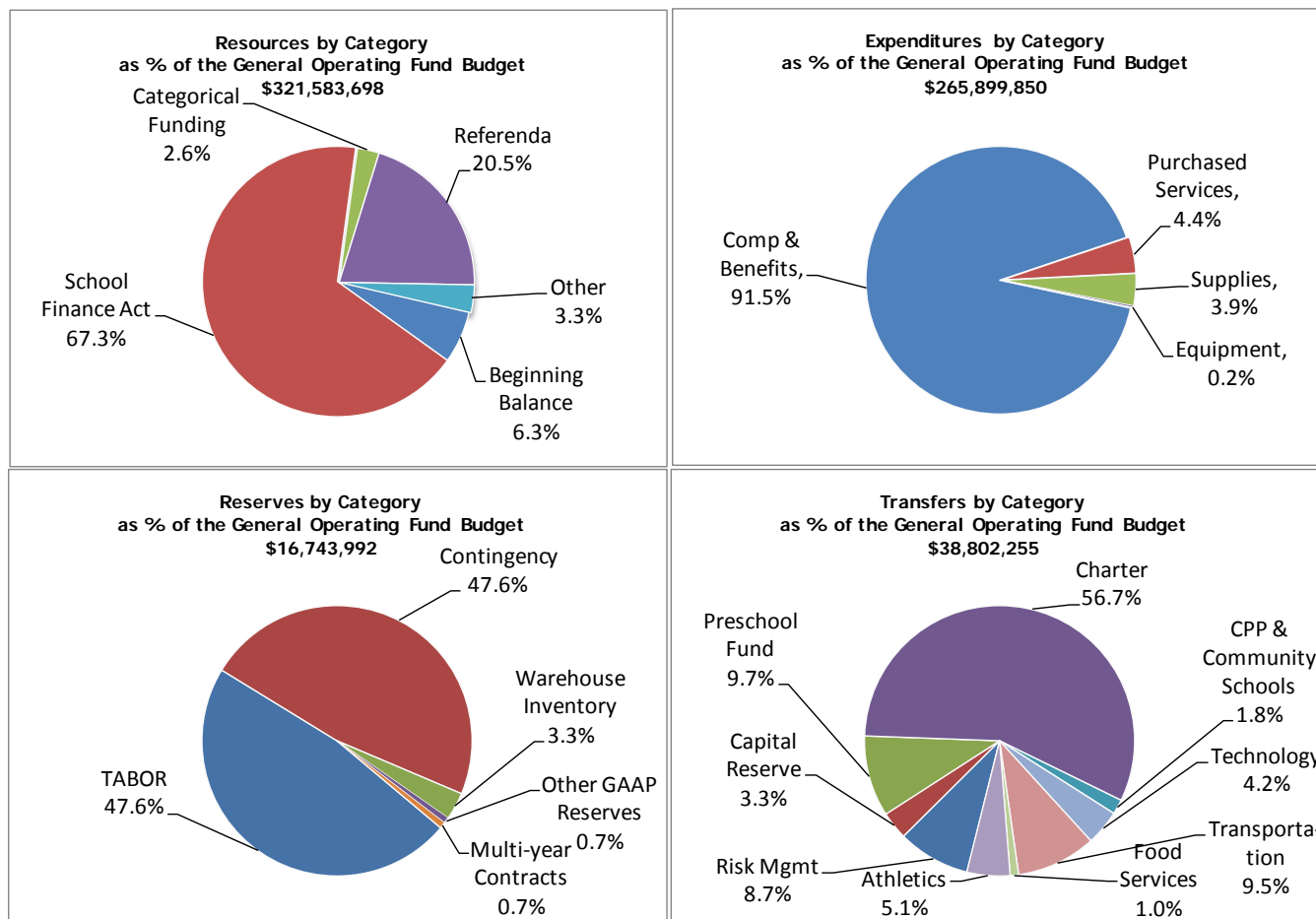
2015-16 Total Transfers: \$38.8M

- Removal of 2014-15 one-time transfer to the Transportation Fund of \$500K.
- Increase of ongoing transfers to the Transportation Fund (\$712K), Charter Schools (\$280K), Food Service Fund (\$171K), Preschool (\$370K) and Athletic (\$158K) funds.
- One-time transfer of \$681K to Transportation Fund, \$315K to Capital Reserve Fund, and \$315K to Charter School Fund.
- Decrease of ongoing transfer into the General Operating Fund from Community Schools Fund (\$55K), Capital Reserve Fund (\$1.7M), Colorado Preschool Program (\$61K), and Technology Fund (\$135K).



General Operating Fund (continued)

Highlights (continued)



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



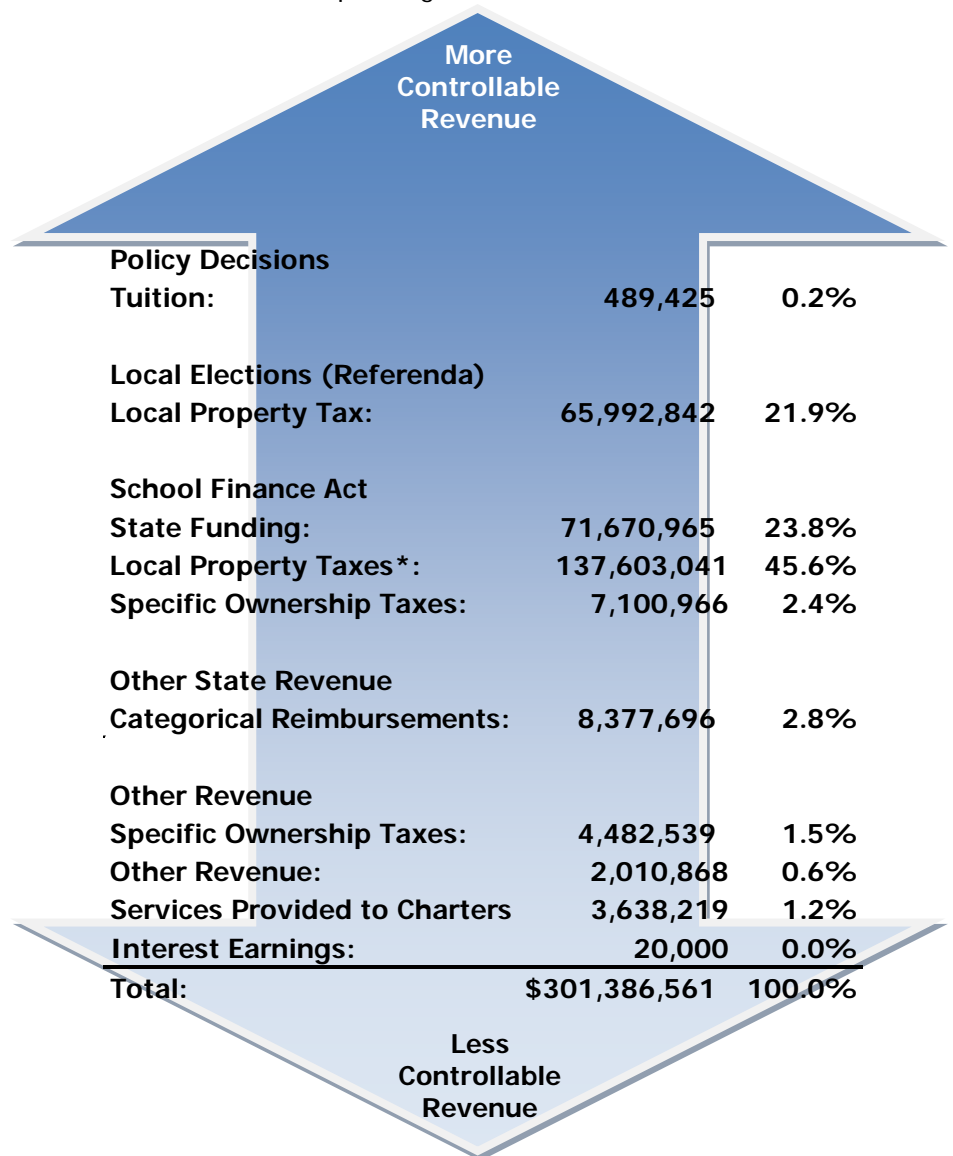
General Operating Fund (continued)

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 21.9 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 74.6 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 3.3 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 Proposed Budget Contains One-Time Expenditures & Transfers:

Summary of One Time Uses of Funds and Policy DB Calculation

Proposed Budget Numbers - Policy DB Calculation	
\$ 301,386,561	Total Revenues
(304,702,105)	Less Total Expenditures & Transfers
-	Less one time Revenue
1,311,000	Plus one time Transfers
2,019,150	Plus one time Expenditures & Carryover
14,606	Total Policy DB Ongoing Available
\$ 13,779	Net available ongoing funds after 6% reserves
Proposed Budget:	
Proposed Budget - One-time Revenues	
\$ -	Total One-time Revenues
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

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 2010-11	Audited Actual 2011-12	Audited Actual 2012-13	Audited Actual 2013-14	Revised Budget 2014-15	Proposed Budget 2015-16
Restricted	\$1,680,768	\$5,863,663	\$4,524,940	\$3,244,933	\$3,218,579	\$0
TABOR Reserve	6,319,661	6,268,192	6,845,741	6,898,095	7,283,576	7,662,021
Contingency Reserve	6,319,661	7,276,238	6,845,741	6,898,095	7,283,576	7,662,021
Other Restricted Reserves ¹	1,227,049	1,212,072	495,768	799,078	1,076,498	790,000
Unrestricted	1,975,476	7,071,279	6,272,988	7,285,133	4,278,614	4,083,095
Total GAAP Fund Balance	\$17,522,615	\$27,691,444	\$24,985,178	\$25,125,334	\$23,140,843	\$20,197,137

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



General Operating Fund (continued)

Revenue Assumptions

BVSD receives revenues from local and state sources. The majority of this revenue is from the Colorado Public School Finance Act (SFA) 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 \$7,201 per funded pupil is \$266 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 29,687.3. 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 29,687.3 times the per pupil funding of \$7,201 (slightly rounded), or \$213,778,247. 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.

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 \$201,569,912 in local property taxes for funding operations in 2015-16. In addition to the School Finance Act Total Program Funding, also included in 2015-16 Proposed Budget is a \$1.2M increase for additional local property tax collections in January 2016, and funding of \$85K for at-risk students which is outside of the School Finance Act funding.

School Finance Act Total Program Funding	\$	213,778,247
Minus: State Finance Act Funding ¹		(71,431,834)
Equalized Specific Ownership Tax ¹		(7,100,966)
School Finance Act Local Property Tax Amount	\$	135,245,447
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	33,661,997
Total Override Elections	\$	66,324,465
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$201,569,912

¹ Subject to change by CDE formula.

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



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

- Specific ownership taxes (Non-Equalized) are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the SFA along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Total specific ownership taxes, which are driven primarily by registration of new cars, are expected to stay relatively flat with a slight decrease of \$10K.
- 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 \$923K is projected for the Proposed Budget due to a re-negotiated agreement.

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 \$71,670,965, 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 \$191K as a result of the COLA increase of 2.8 percent.
- State Categorical Reimbursement Revenue

	Audited Actual 2010-11	Audited Actual 2011-12	Audited Actual 2012-13	Audited Budget 2013-14	Revised Budget 2014-15	Proposed Budget 2015-16
Vocational Education	\$1,059,030	\$907,590	\$1,185,965	\$1,014,120	\$975,949	\$1,003,276
Special Education	4,185,066	4,581,176	4,743,343	5,306,751	5,181,532	5,326,615
ARRA State Stabilization	2,116,382	-	-	-	-	-
READ Act	-	-	-	328,088	747,836	747,836
ELPA	300,485	276,426	314,696	273,212	1,000,000	1,010,337
Talented & Gifted	264,526	280,795	274,725	273,555	281,743	289,632
TOTAL	\$7,925,489	\$6,045,987	\$6,518,729	\$7,195,726	\$8,187,060	\$8,377,696



General Operating Fund (continued)

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 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 \$9.4M 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, 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, 2015-16 one-time and carryover expenses totaling \$4.1M were removed for this year's budget while \$1.3M of new ongoing expenditures and \$25K 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



General Operating Fund (continued)

Reserve and Transfer Assumptions

- Reserves –A total of 6.0 percent of General Operating Fund expenditures is reserved per TABOR (state-required 3.0%) and per local requirements (board policy of 3.0%). The use of emergency reserves excludes factors related to economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This proposed budget also reserves \$120K for Other GAAP reserves, \$120K for multi-year contract obligations and \$550K for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$4.7M. The Capital Reserve fund will decrease on-going by \$1.7M from the prior year but will receive a one-time transfer of \$315K.

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

The net Colorado Preschool Program Fund transfer of \$1.7M reflects the increase in per pupil funding from 2014-15 and removal of one-time slots allocated the prior year.

The Technology Fund transfer will slightly decrease \$135K from the prior year to move staff onto the General Operating Fund.

The Transportation Fund transfer will increase by \$893K from the prior year. This includes a transfer of one-time of \$181K for a GPS system and on-going 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 \$158K to \$1.9M to account for an on-going increase for high school support and COLA and PERA increases.

The transfer from the Community Schools Fund decreased 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.

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 Proposed Budget transfer has increased by \$600K from the 2014-15 Revised Budget amount of which \$315K is one-time funds. This is largely due to an increase in per pupil revenue and the 2010 mill levy override. The payment for services contracted with the district for 2015-16 will decrease \$923K 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 Proposed 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
Subtotal Changes In Carryover Funds	\$ (1,406,780)	
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	137,433	District Wide
Add Ongoing School Resource Allocation for Student Growth	75,603	All Schools
Add Ongoing Regular Instruction Staffing	75,740	Extended Learning
Subtotal Changes In Ongoing Funding	\$ (711,301)	
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
Subtotal Changes in One-Time Funding	\$ 1,136,954	
Regular Instruction Total	\$ (981,127)	
Student Support Services		
Remove 2013-14 Medicaid Program Carryover	\$ (698,276)	Nursing Services
Subtotal Changes In Carryover Funds	\$ (698,276)	
Remove One-time Learning Materials	\$ (50,000)	Language, Culture & Equity
Subtotal Changes In One-Time Funding	\$ (50,000)	
Student Support Services Total	\$ (748,276)	



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
Subtotal Changes in One-Time Funding	\$ (70,000)	
Special Instruction Total	\$ 365,000	
District-Wide Services/Central Administration		
Remove 2013-14 Teacher Professional Development Carryover	\$ (350,000)	District-Wide
Remove 2013-14 Department Carryover	(741,042)	Departments
Subtotal Changes In Carryover Funds	\$ (1,091,042)	
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 Fees, Contracts & Services	183,939	District-Wide
Subtotal Changes in Ongoing Funding	\$ 1,831,705	
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	22,700	District-Wide
Add One-time Fees, Contracts & Services	25,000	District-Wide
Subtotal Changes in One-Time Funding	\$ (633,272)	
District-Wide Services/Central Administration Total	\$ 107,391	
All Program Areas Total	\$ 10,642,988	



General Operating Fund (continued)

Summary of Changes in FTE

2014-15 REVISED BUDGET

2,670.853 FTE

ADMINISTRATION CHANGES

603 DEPUTY SUPERINTENDENT'S OFFICE	Change	(1.000)
Remove Ongoing - Deputy Superintendent	(1.000)	
604 LEGAL OFFICE	Change	0.100
Add Ongoing - Audiologist	0.100	
606 BUSINESS SERVICES DIVISION	Change	0.250
Add Ongoing- Executive Assistant	0.250	
607 STRATEGIC INITIATIVES	Change	0.800
Add Ongoing - Assistant Superintendent, Strategic Initiatives	0.800	
611 SPECIAL EDUCATION	Change	6.336
Remove Ongoing - Occupational Therapists	(0.105)	
Remove Ongoing - OT/COTA/Audiologist Assistants	(1.125)	
Remove Ongoing - Teachers	(13.904)	
Remove Ongoing - Paraeducators	(1.087)	
Add Ongoing - Speech/Language Specialist	13.712	
Add Ongoing - Board Certified Behavioral Analyst	0.950	
Add Ongoing - Physical Therapists	0.400	
Add Ongoing - Paraeducators	7.495	
Budget Reorganization - Administrative Assistant to Executive Assistant	0.000	
Budget Reorganization - Assist. Directors of Special Education to Directors of Special Education	0.000	
Budget Reorganization - Director of Special Education to Executive Director of Special Education	0.000	
613 STUDENT SUCCESS	Change	1.000
Remove Ongoing - Director of Federal Programs	(1.000)	
Add Ongoing - Director of Student Success	1.000	
Add Ongoing - Director of Health and Culture	1.000	
614 INSTITUTIONAL EQUITY	Change	(1.000)
Remove Ongoing - TAG Coordinator	(1.000)	
Remove Ongoing - TAG Specialist	(1.000)	
Add Ongoing - TAG TOSA	1.000	
616 LANGUAGE, CULTURE & EQUITY	Change	2.000
Add Ongoing - English Language Development Specialist	2.000	
617 ELEMENTARY ADMINISTRATION	Change	1.000
Add Ongoing - Executive Director of Elementary Education	1.000	
619 SECONDARY ADMINISTRATION	Change	0.750
Remove Ongoing - Executive Director of Student Services	(0.250)	
Add Ongoing - Executive Director of Secondary Education	1.000	
634 LITERACY	Change	3.000
Add Ongoing - Reading Recovery/LLI TOSA	3.000	
635 DISTRICT-WIDE INSTRUCTION	Change	(0.300)
Remove Ongoing - Director of Counseling Services	(1.000)	
Remove Onetime - Admin on Special Assignment	(0.600)	
Add Ongoing - Director of Student Services	1.000	
Add Onetime - Admin on Special Assignment	0.300	



General Operating Fund (continued)

Summary of Changes in FTE (continued)

636 MATHEMATICS	Change	0.400
Add Ongoing - Math Director	0.400	
640 OPERATIONAL SERVICES	Change	0.975
Remove Ongoing - Chief Facilities Officer	(0.250)	
Add Ongoing - Executive Assistant	0.500	
Add Ongoing - Sustainability Coordinator	0.725	
Budget Reorganization - Asst. Superintendent to Chief Facilities Officer	0.000	
642 MAINTENANCE & OPERATIONS	Change	1.750
Add Ongoing - Maintenance Director	0.250	
Add Ongoing - Maintenance Supervisor	0.750	
Add Ongoing - HVAC Manager	0.250	
Add Ongoing - Hazmat Worker	0.500	
643 ENVIRONMENTAL SERVICES	Change	0.250
Add Ongoing -Budget Technician	0.250	
686 PROFESSIONAL LEARNING	Change	2.000
Add Ongoing - Professional Learning Specialist	1.000	
Add Ongoing - Director of Professional Learning	1.000	
687 HUMAN RESOURCES	Change	(1.000)
Remove Onetime- HR Director of Recruitment	(1.000)	
Remove Ongoing - HR Director of Staff Development	(1.000)	
Add Ongoing - HR Director of Recruitment	1.000	
689 INFORMATION TECHNOLOGY	Change	3.000
Add Ongoing - Instructional Specialist	2.000	
Add Ongoing - Network Technician	1.000	
690 FINANCE & ACCOUNTING	Change	(1.000)
Remove Ongoing - Accountant	(1.000)	
695 PURCHASING	Change	-
Budget Reorganization - Purchasing Agent to Senior Buyer	0.000	
Budget Reorganization - Purchasing Manager from Purchasing Agent		
SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)		19.311
SCHOOL CHANGES	Change	
Staffing Formula - Elementary Teachers	1.071	
Staffing Formula - Middle School Teachers	5.955	
Staffing Formula - High School Teachers	14.104	
Staffing Formula - Elementary Paras	0.106	
Staffing Formula - Middle School Paras	0.367	
Staffing Formula - High School Paras	0.702	
Add Ongoing - Principal Secretary	0.250	
Add Ongoing - Summer Online Learning Coordinator	0.250	
Add Ongoing - Assistant Principal, Elementary Extended Learning	0.500	
Remove Ongoing - Elementary ESL Teacher	(2.000)	
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		21.305
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		40.616

2015-16 PROPOSED BUDGET

2,711.469 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.



Current planning calls for the issuance of debt in three increments. The first issuance of \$225M will occur 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.

Assessing the need

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

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

Educational Facilities Master Plan

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

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



Capital Projects (continued)

Building Fund (continued)

Citizens' Bond Oversight Committee (CBOC)

The Board of Education has convened a Citizens' Bond Oversight Committee 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 the Citizens' Bond Oversight Committee (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 the Citizens' Bond Oversight Committee;
- 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	\$44,970,000
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	\$530,090,000
Inflation	\$38,530,000
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.

2006 Bond Program

Though square footage in the district has increased by approximately 11 percent as a result of the 2006 Bond Program projects, schools have not yet been allocated additional custodial staff to manage the additional space due to recent budget rescissions and changes in economic conditions. The Bond Program's purpose was to remodel and renovate existing buildings but not specifically to increase programs. Therefore, there have been no additional staff added that would impact the General Operating Fund at this time.

With the additional square footage, however, it is anticipated that custodial allocations will be evaluated soon which may result in changes that will impact the General Operating Fund. Should additional custodial allocations be made, they will be calculated using an industry standard of 20,000 square feet of space per custodial FTE. The estimated 500,000 additional square feet of space identified in all phases of the 2006 Bond Program would require approximately 25 additional custodians at a cost of over \$800K. However, due to budget constraints it is anticipated that the total additional FTE needed will be incrementally increased over the next few budget years.

The increased square footage and the improvements at each building in the district have not resulted in additional projected costs for maintenance. However, as a result of these capital improvements the district has realized an impact to the general operating fund budget in the area of energy costs. From 2007-08 when projects began through 2013-14, total energy costs per square foot have increased by over 11.43 percent. Although the district placed great emphasis on building more energy efficient and greener buildings, energy costs per student still indicate an increase of 20 percent, rising from \$143.73/student to \$175.02/student. These increases are attributed to both the increase in square footage as well as increasing utility costs.

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 2014-15 fiscal year as a result of this bond is minimal.

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.

One main project identified in the 2015-16 budget is the white fleet vehicle lease agreement. This new lease of vehicles will replace inefficient old vehicles 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. These vehicles will no longer require the maintenance and will result in savings.



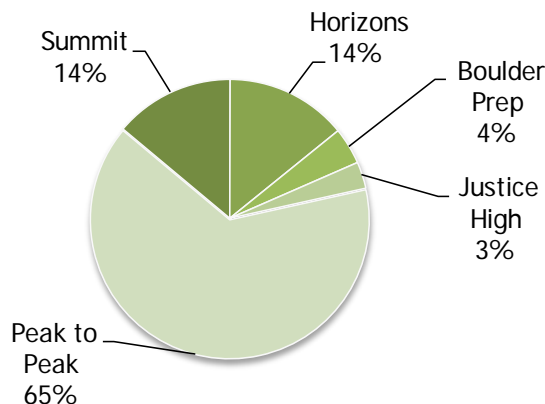
Charter School Fund

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	\$ 1,152,024	\$ 595,823	\$ 30,845	\$ 44,670	\$ 3,126,244
REVENUE:					
Per-Pupil Funding:	\$ 2,535,050	\$ 2,389,466	\$ 688,085	\$ 543,225	\$ 10,247,396
Override Election Revenue	780,611	770,353	210,647	84,851	3,234,750
Other State Revenue	75,114	70,177	20,388	16,096	315,714
Fundraising Revenue:	25,000	-	-	-	401,000
Athletic Fees	15,000	-	-	-	283,790
Instructional Fees	51,000	-	-	-	294,270
Misc. Revenue	-	233,086	-	-	974,521
CDE Capital Construction:	43,750	41,238	23,750	18,750	353,690
TOTAL REVENUE	\$ 3,525,525	\$ 3,504,320	\$ 942,870	\$ 662,922	\$ 16,105,131
TOTAL RESOURCES	\$ 4,677,549	\$ 4,100,143	\$ 973,715	\$ 707,592	\$ 19,231,375
TOTAL EXPENDITURES:	\$ 3,511,613	\$ 3,491,143	\$ 945,429	\$ 687,704	\$ 16,068,386
EMERGENCY RESERVE	\$ 105,016	\$ 105,130	\$ 28,286	\$ 19,888	\$ 471,124
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,616,629	\$ 3,596,273	\$ 973,715	\$ 707,592	\$ 16,539,510
ENDING BALANCE	\$ 1,060,920	\$ 503,870	\$ -	\$ -	\$ 2,691,865
PROJECTED ENROLLMENT:	Summit 350.0	Horizons 329.9	Boulder Prep 95.0	Justice High 75.0	Peak to Peak 1,413.8



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 Proposed Budget document provides summary information for a broad look at the financial plan of the district.

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

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

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

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

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

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

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

The 2015-16 Proposed Budget line item detail is available for public review in the Budget Services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2015-16 Proposed Budget is also available in PDF format on our website at:

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

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2014, fiscal year-end, which is also available on the district's Business Services Division web page.

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Profile of the Government

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

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

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

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

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

Budget Decisions Shaped by Goals and Financial Constraints

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

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



Plan and Assess for Continuous Improvement

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

Budget Development Process

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

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 \$200M 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 school finance act 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 will continue discussions at scheduled board meetings until the adoption of the 2015-16 budget on June 23, 2015.

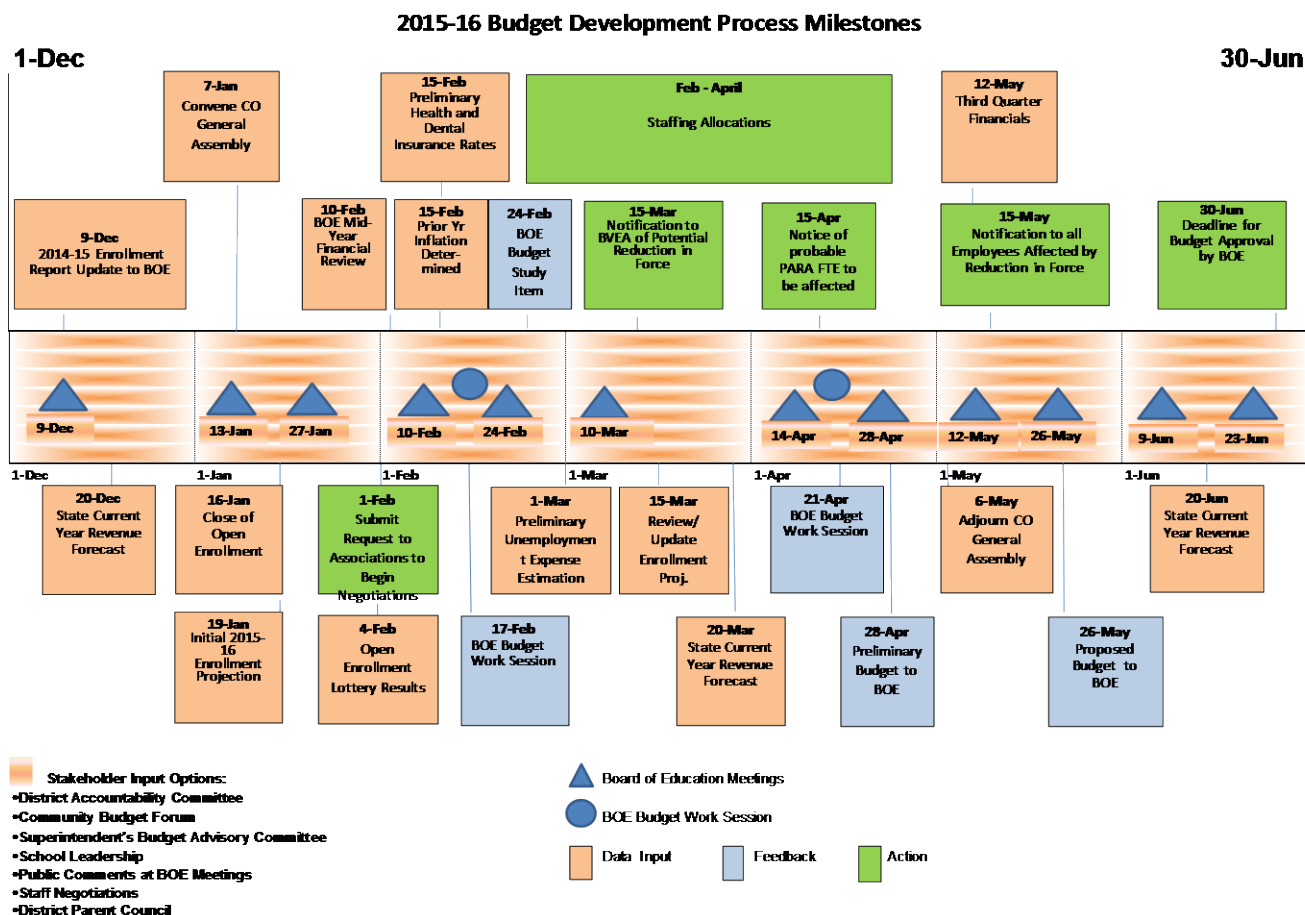
Budget Revision The final phase of budget development will be the modification of the June adopted budget based on final 2014-15 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes 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.

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.

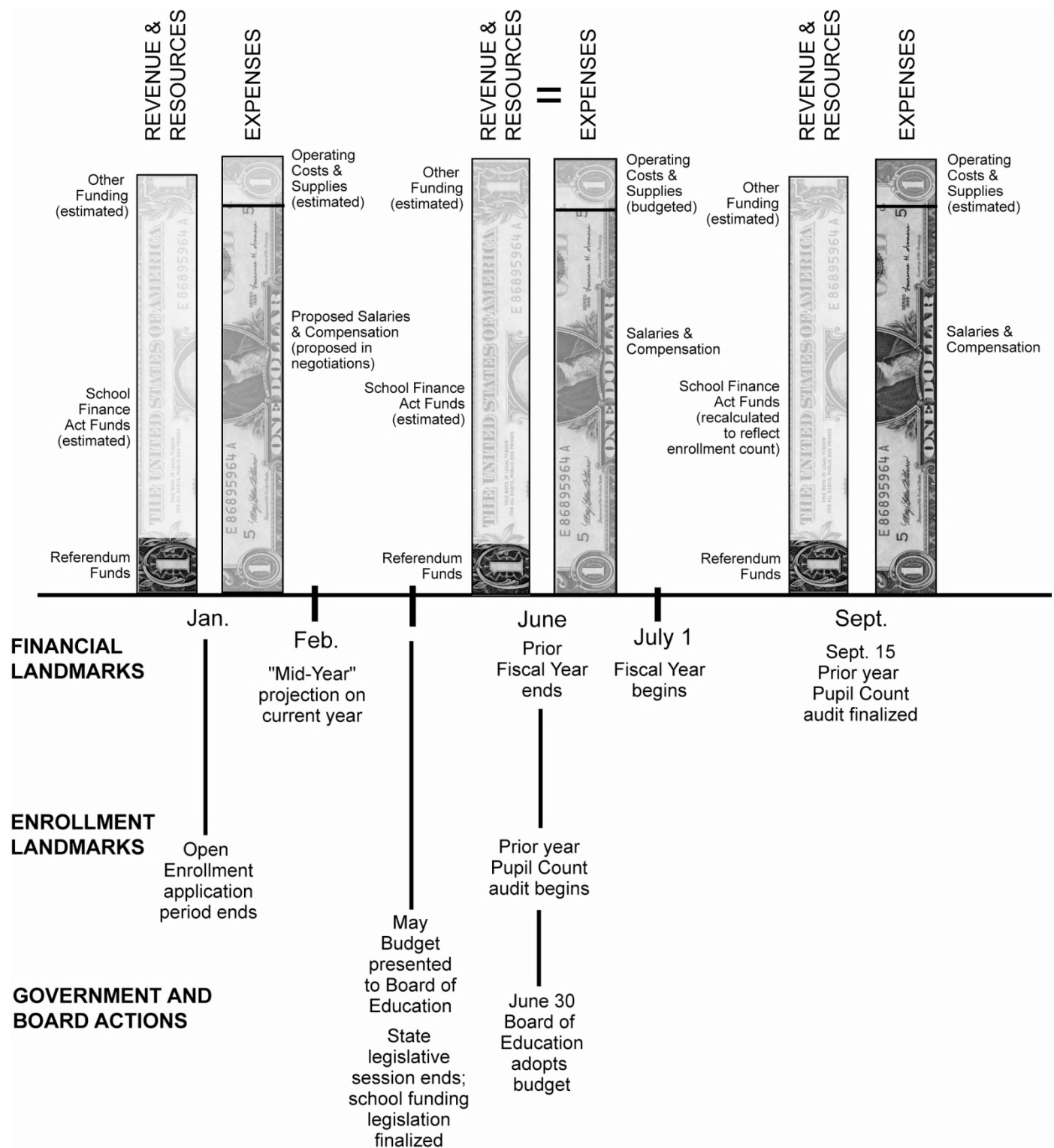


Budget Development Process (continued)



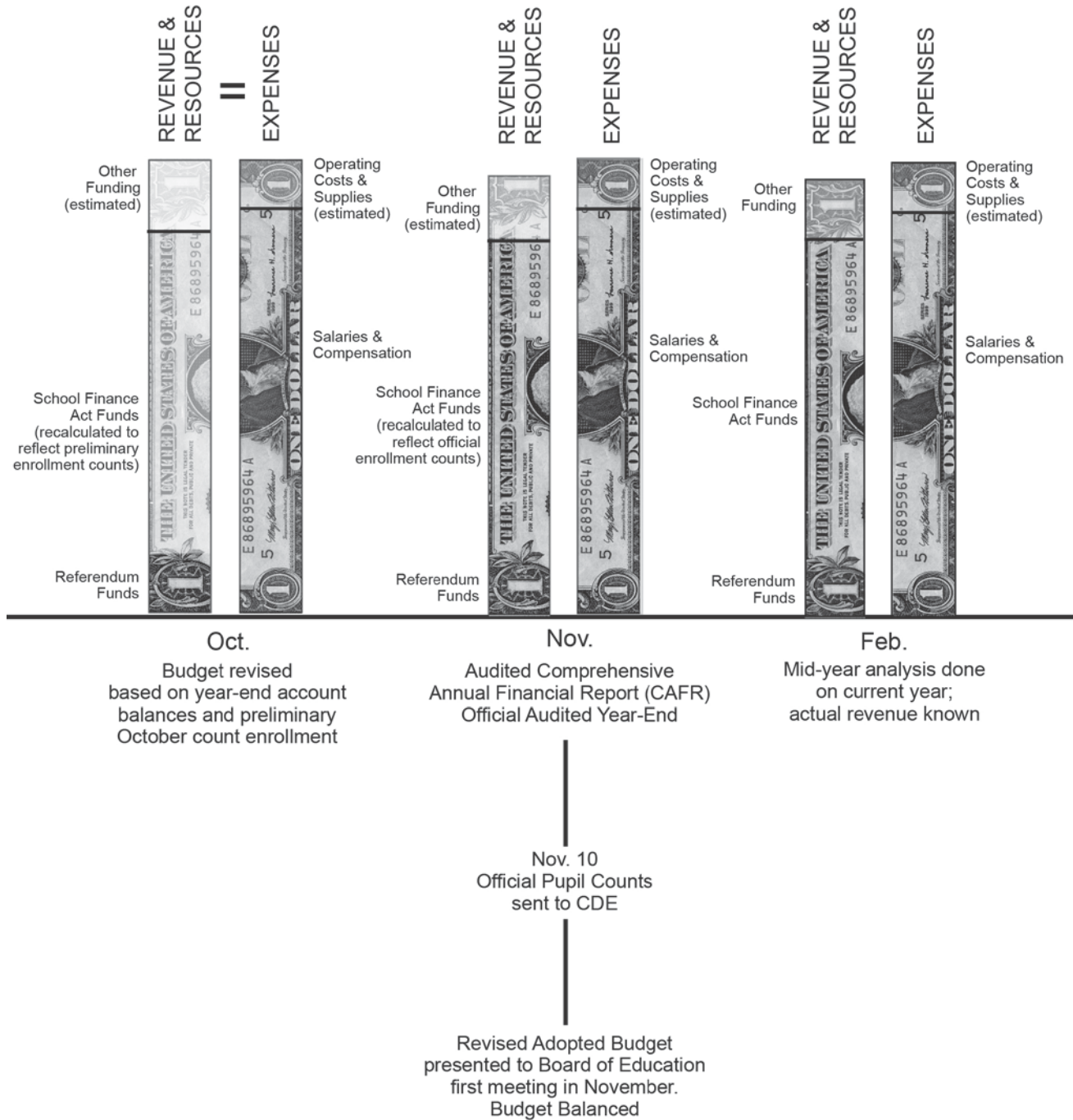


Budget Development Timeline





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

June 30, 2012, saw the 2007-2012 BVSD long-term goals cycle come to an end. 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 began in November 2012 and ended on June 25, 2013, when the three goals listed below were adopted by the Board of Education. Significant work is under way to create operational strategic plans to attain these new 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

Starting in 2013, Boulder Valley School District formed a steering committee to develop a new strategic plan, beginning with the district mission, vision, strategies and values. Beyond this framework, the strategic plan sought to define the essential principles of achieving individual success for all students:

- Achieving and Maintaining Student Learning
- Attracting and Supporting Talented BVSD Educators
- Establishing Partnerships

BVSD action design teams composed of educators, parents and community members developed specific goals and strategies to ensure student success. The action plans address the unique learning needs of each student and create meaningful and engaging opportunities for all students.



During the 2015-2016 school year, BVSD will focus on five priority areas: Systems of Support, Literacy & Early Learning, Educator Pipeline, Educator Growth & Development, and Parents & Families. 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 Proposed Budget contains base ongoing funding additions, prior year one-time expenditures removed and returning or new one-time budget expenditures added. \$0.6M of strategic plan development support in the 2015-16 Proposed Budget has been added as ongoing funding for district-wide initiatives designed to target and address the district goals in the following ways:

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

- Investment in New Textbooks/Instructional Materials – support student achievement.
- Interventionist Services and Family Advocate Program – improve the family's ability to support student success.
- Teachers and Specialists – maintain high quality staffing as well as targeted interventions to increase student achievement and student success.
- Technology Fund – maintain and expand instructional and operational application of technology including hardware, professional development, and software.
- Athletics Fund – interscholastic and intramural athletics engage and retain students in school.
- Curriculum Implementation – revised BVSD curricula will be implemented through professional development and supervision.

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 – new strategies and improved 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.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean, and healthy environments.
- 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 Proposed Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates "emergency reserves" of three percent of total government spending.

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

Budgets for all funds are adopted on a basis consistent with GAAP. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing of when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in 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, 2014, provided no instances of material weaknesses or significant deficiencies in internal control or material violations of applicable laws, regulations, contracts, and grants.

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.



Financial Information (continued)

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.

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, 2014, 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 Proposed Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

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

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

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



Governing Policies (continued)

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.

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.



Governing Policies (continued)

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

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

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

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

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

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

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

Type and Description of Funds

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

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

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

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



Type and Description of Funds (continued)

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

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

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

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

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

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

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.



Type and Description of Funds (continued)

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

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

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

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

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

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

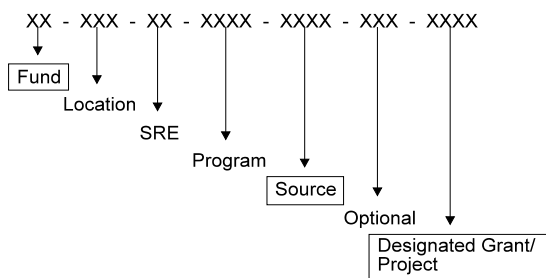
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Source (4 digits)
Job Classification (n/a) (3 digits)
Designated Grant/Project (4 digits)

Expenditure Dimensions

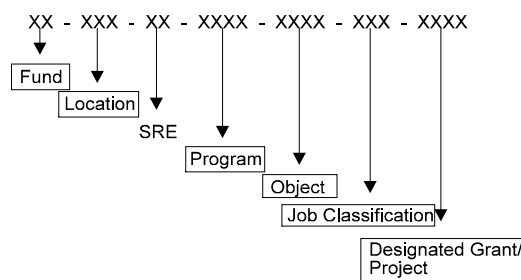
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Object (4 digits)
Job Classification (3 digits)
Designated Grant/Project (4 digits)

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

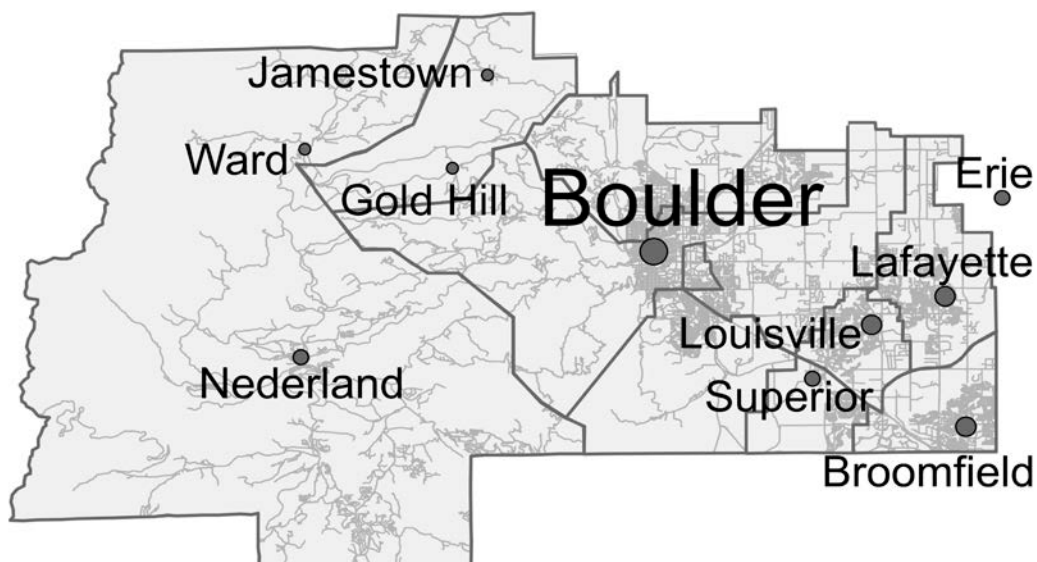
- 1 Technical Education Center
- 1 Preschool Facility
- 1 Education Center
- 3 Bus Terminals (Lafayette, Boulder, Nederland)
- 1 Multi-Use Building (Sombrero Marsh)
- 7 Total

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

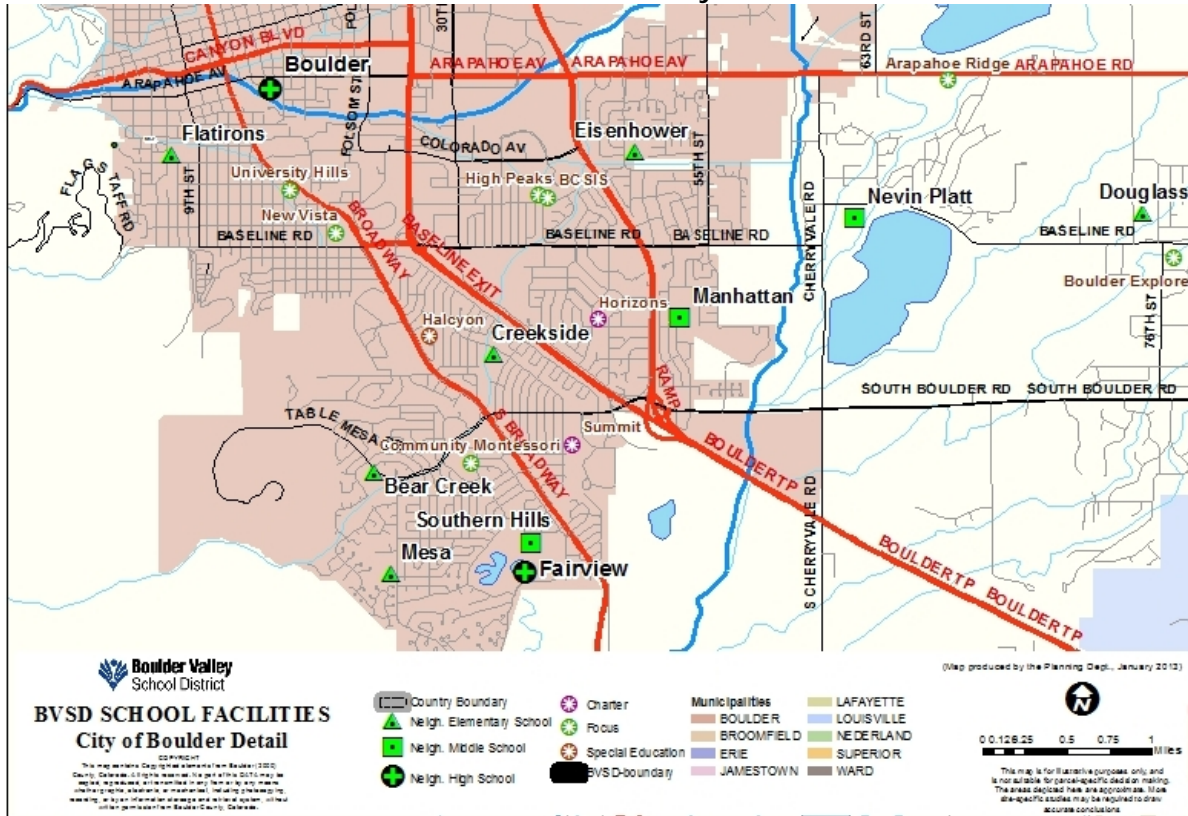
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

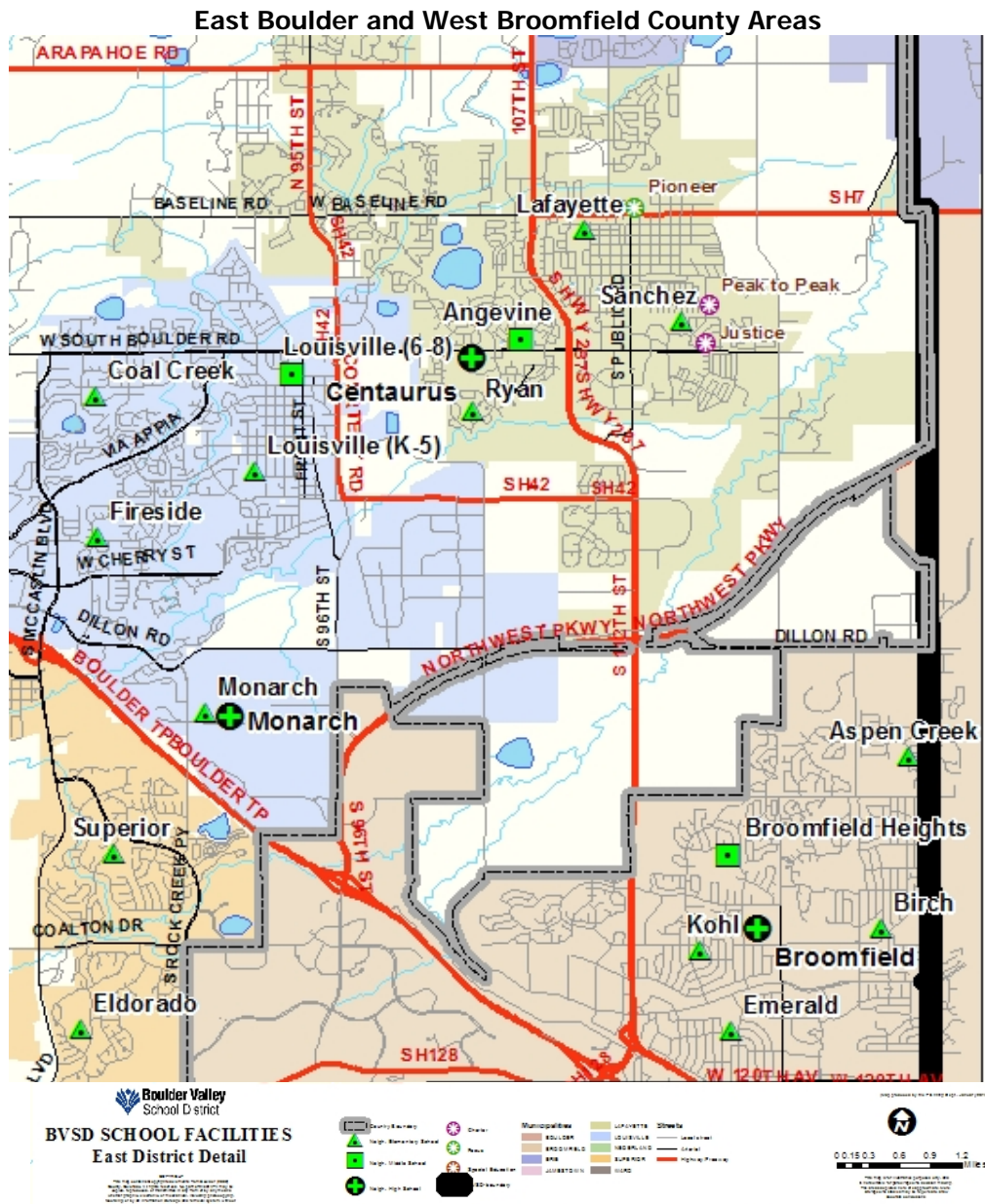
South Boulder County Area



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

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

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



Lafayette

Escuela Bilingüe Pioneer
Lafayette Elementary
Sanchez Elementary
Peak to Peak K-12
Angevine Middle
Centaurus High
Ryan Elementary
Justice High

Louisville

Louisville Middle
Coal Creek Elementary
Louisville Elementary
Fireside Elementary
Monarch K-8
Monarch High
Superior
Superior Elementary
Eldorado K-8

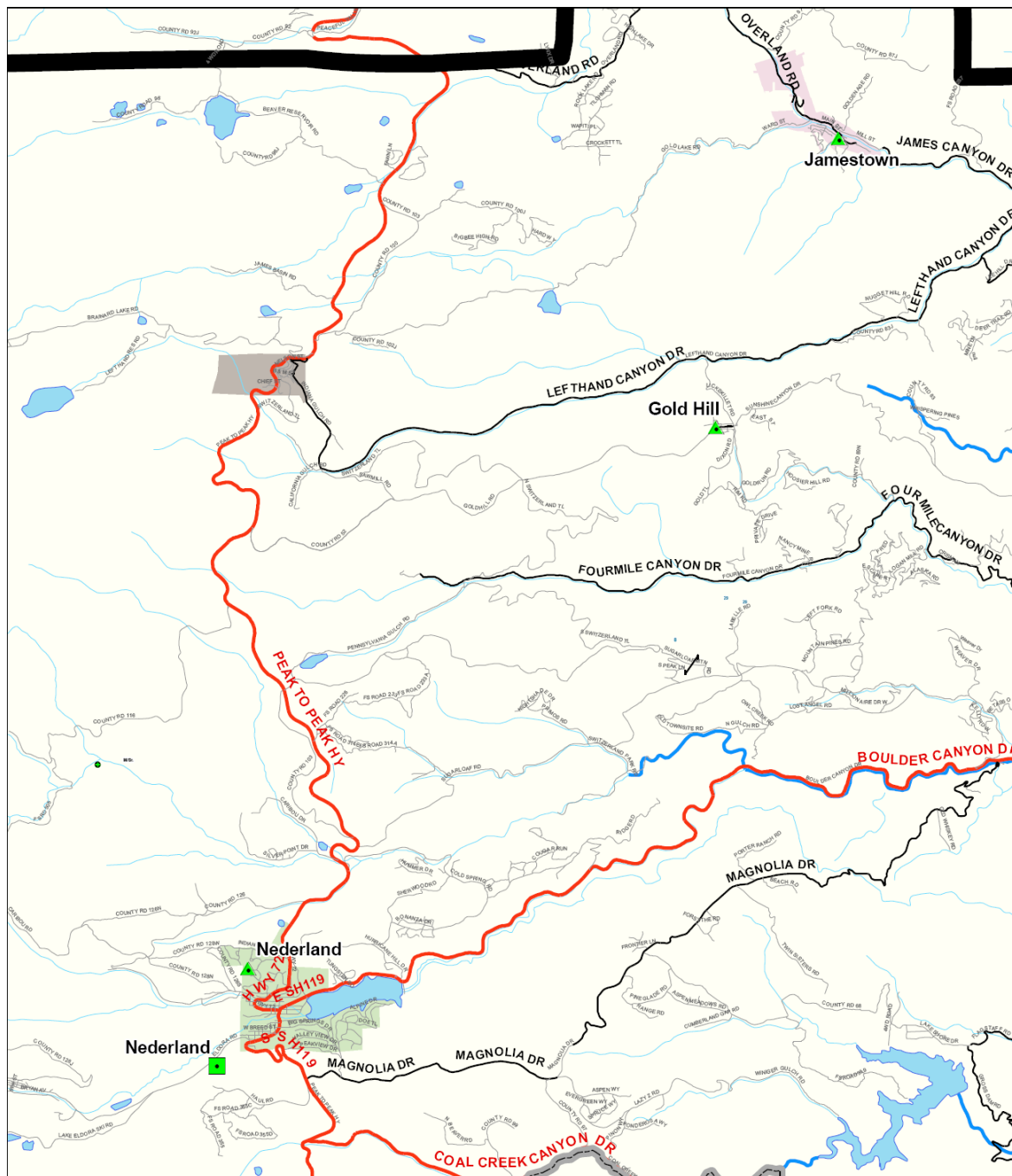
Broomfield

Aspen Creek K-8
Broomfield Heights Middle
Birch Elementary
Kohl Elementary
Broomfield High
Emerald Elementary



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

Mountain Area



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

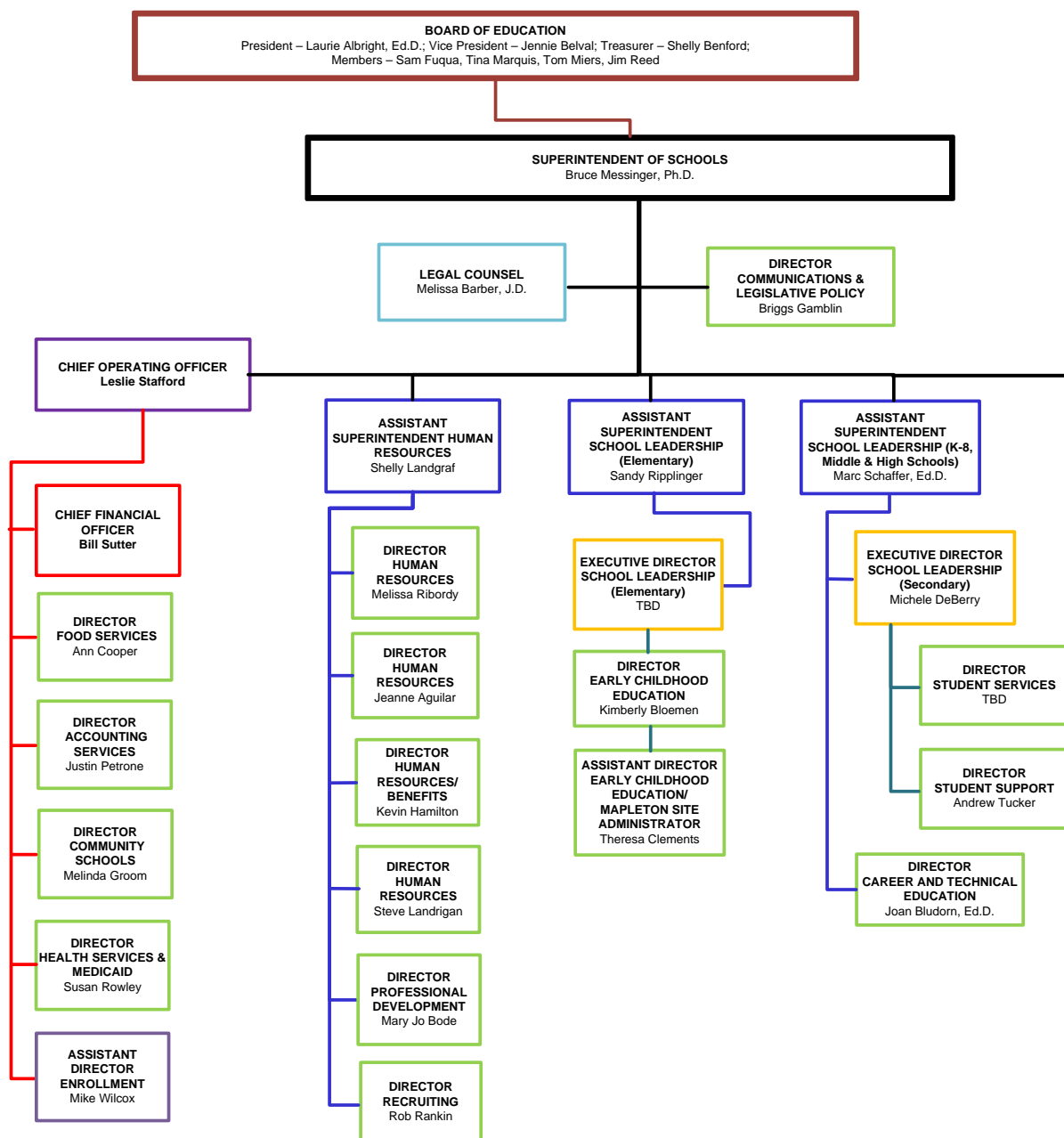
OUR SCHOOL DISTRICT

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District Organization

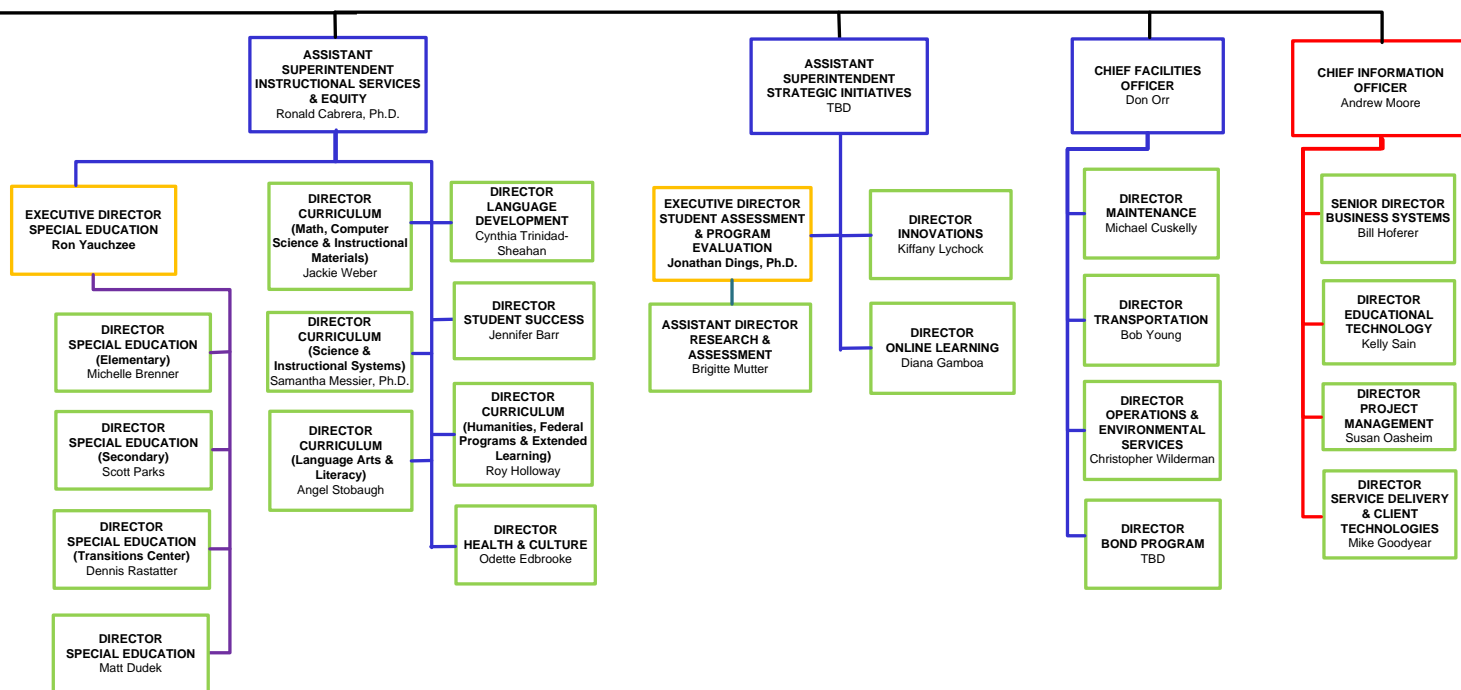
(As of July 1, 2015)





District Organization

(As of July 1, 2015)





Organizational Structure and Operating Departments

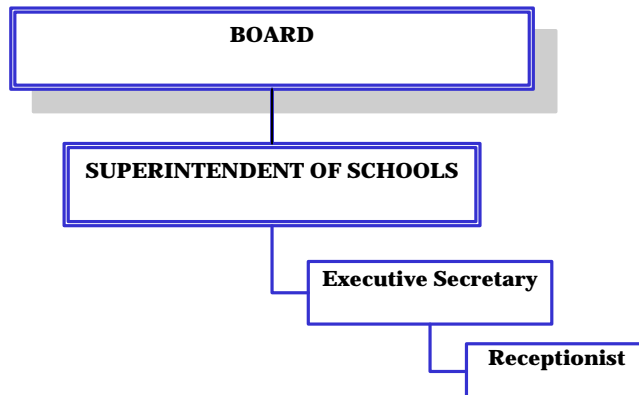
General Administration

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: Laurie Albright

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)

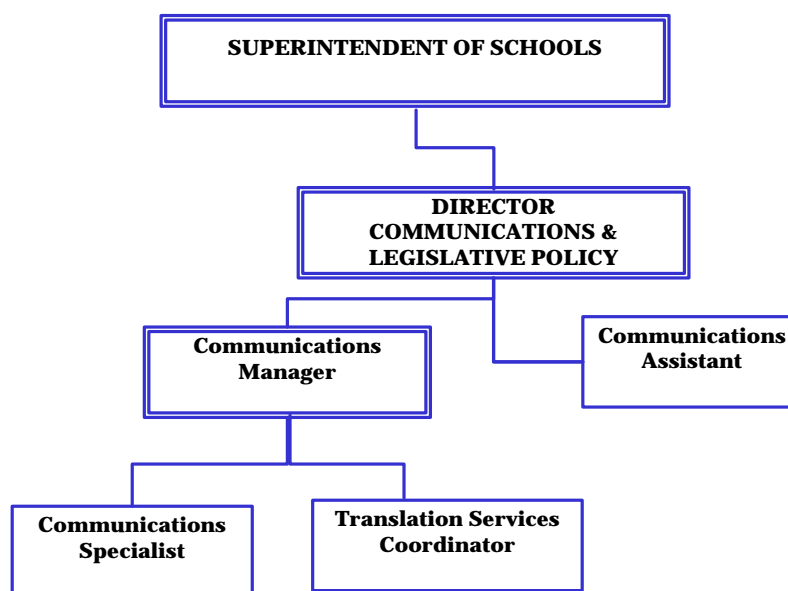
General Administration (continued)

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.

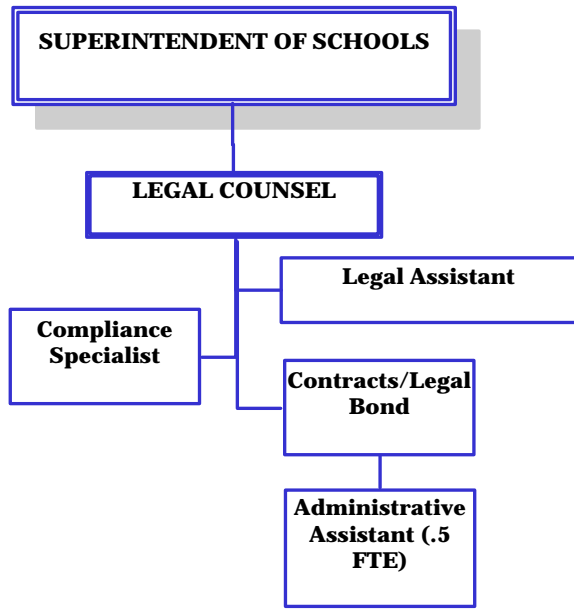
The interpretation and translation office coordinates all requests from the district and schools for interpretation and translation services. The coordinator often personally provides the required Spanish translation and interpretation services for district level needs. Assessments of potential bilingual 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)



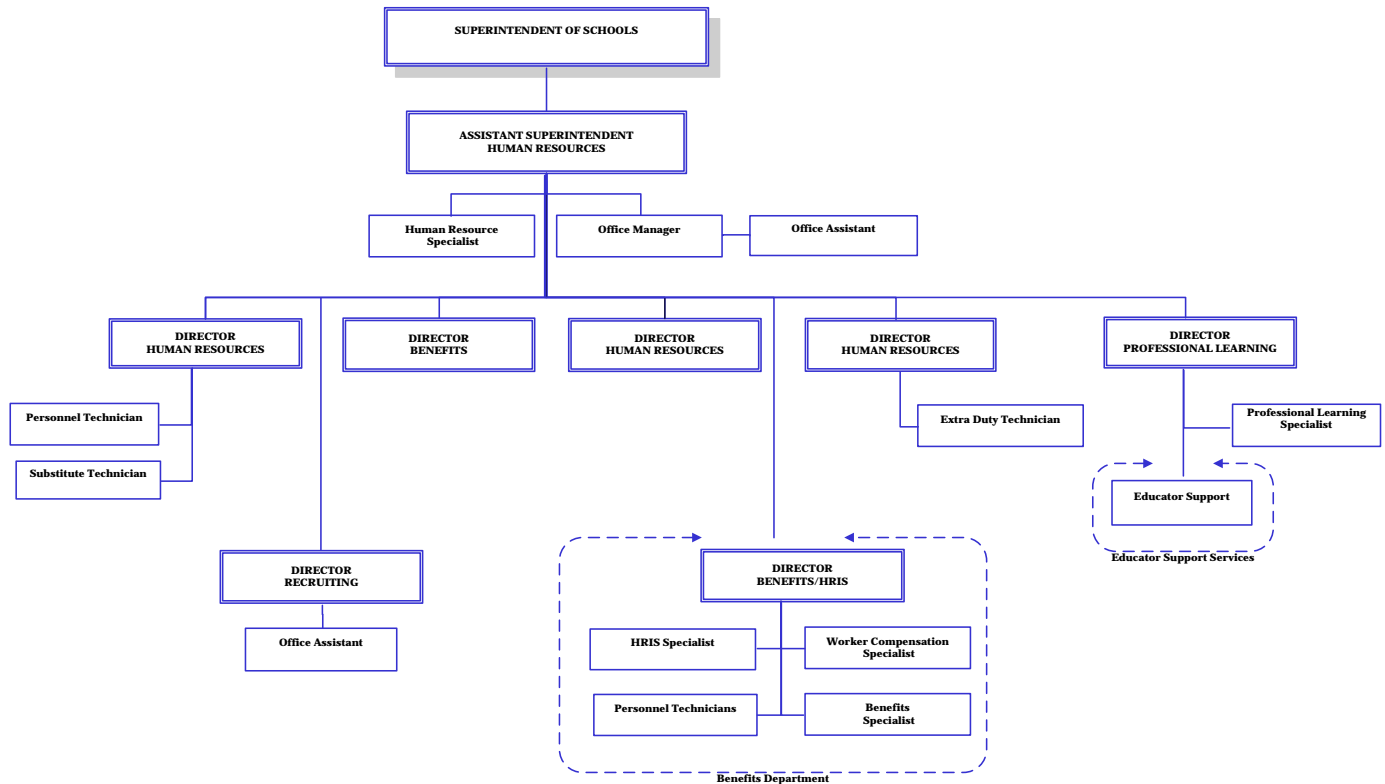
Legal Counsel: Melissa Barber, J.D.

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.

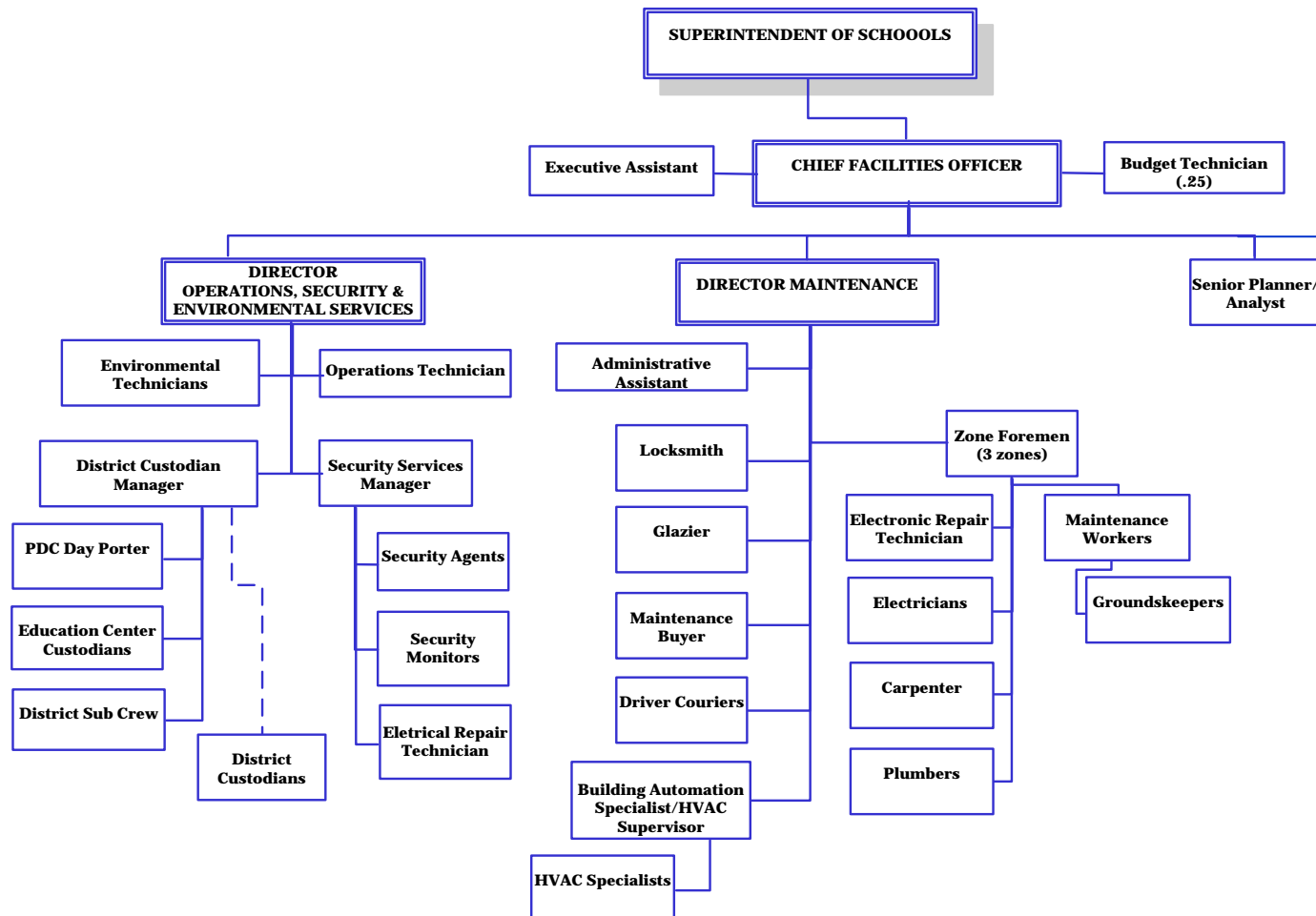
Indicators of Demand: 4,081 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for five units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations,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





District Organizational Operating Departments (continued)

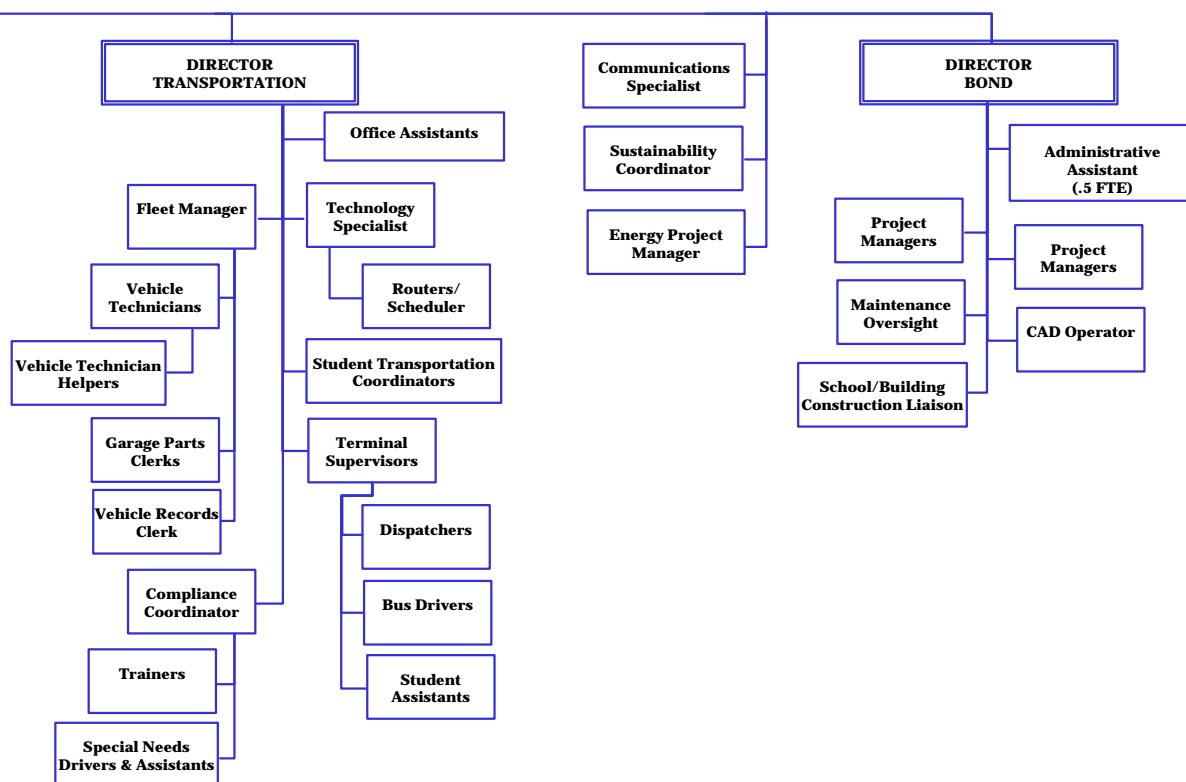
Division of Operational Services





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 2012-13	Actual 2013-14	Estimated 2014-15
Student Rides Scheduled per day:	20,154	20,877	20,000
Total Student Transportation Miles:	2,443,670	2,345,358	2,400,000
Trips and Other Activities:	4,078	4,595	4,500
Total Activity trip Miles:	200,048	197,797	200,000
Sites Served:	72	70	70

BOND PROGRAM (644)

Department Head: *Director of Bond Program, TBD*

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.

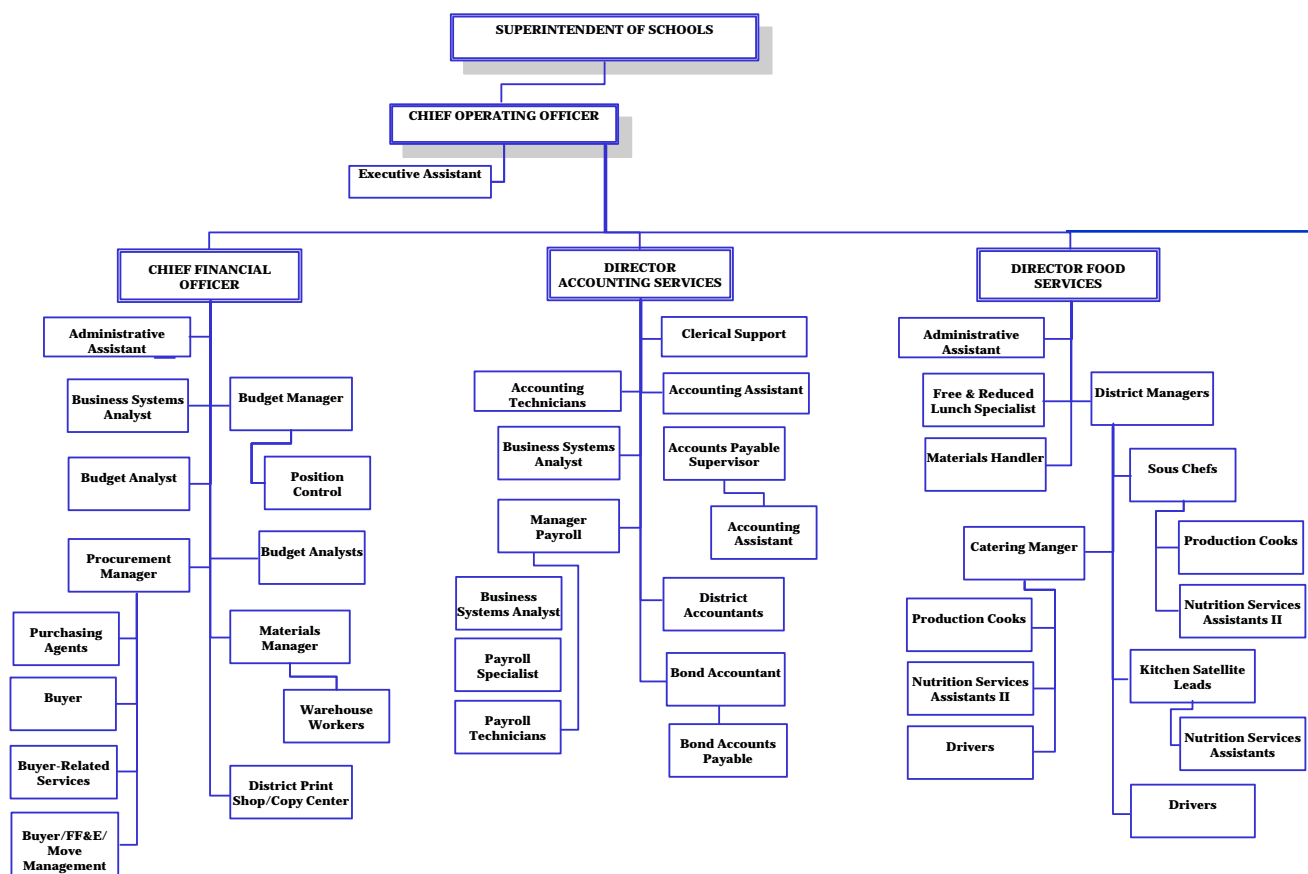


District Organizational Operating Departments (continued)

Business Administration

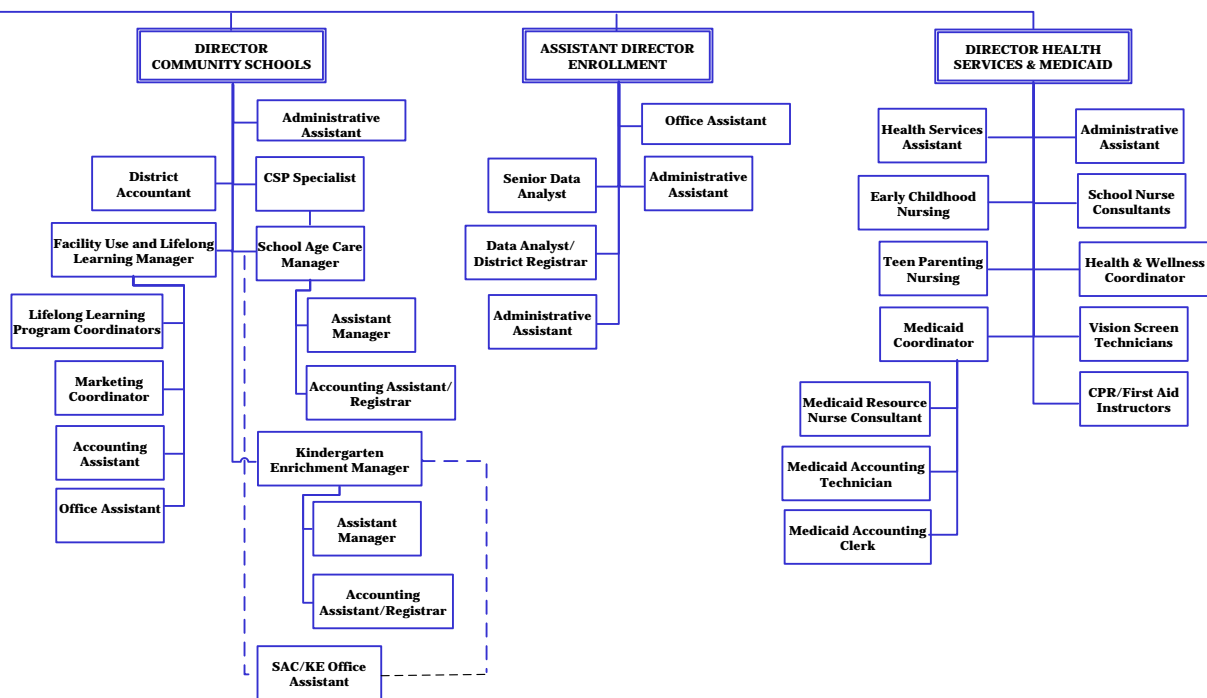
Chief Operating Officer: Leslie Stafford

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.





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:	2012-13 Actual	2013-14 Actual	2014-15 Estimated
Total Expenditures	\$375,600,759	\$392,591,057	\$ 429,244,005
Number of Funds	21	21	21

PROCUREMENT (695)

Department Head: Manager, Molly McLoughlin

Purpose: The Procurement Department provides purchasing related services to the schools and departments that include current product and vendor resources, competitive bidding, and the purchasing tools necessary for procuring products and services. Purchasing 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 purchasing 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, Matt Stewart

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.

Indicators of Demand:

Paychecks and Direct Deposit Notices Produced:
Accounts Payable Checks and ACH Notices Processed:
Invoices Paid:

Actual	Actual	Estimated
<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
60,647	55,907	60,327
13,092	12,796	14,485
76,538	76,917	71,914



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 7,500+ full lunches and 2,000+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 50 schools and two Head Start Programs.
- The Food Services program provides after-school snacks at 53 sites.

COMMUNITY SCHOOLS PROGRAM (652)

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

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

Business Administration (continued)
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ENROLLMENT (606)

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

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

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



District Organizational Operating Departments (continued)

Business Administration (continued)
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HEALTH SERVICES AND MEDICAID (698)

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

Purpose: Health Services administers the student health program and district medical emergency response system (Emergency Response Teams); provides training and supervision of lay persons who perform medical procedures, administer medications, and maintain student health information. Health Services collaborates with school health endeavors district-wide and maintains a health and wellness coordinator position. Other duties include care planning for students with identified health conditions, creating health reports for Special Education evaluations, 504 reports, and regular education students with health concerns. They manage the Red Cross certified First Aid, CPR, and defibrillator instructors for the district and offer multiple classes in these areas. 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. 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.

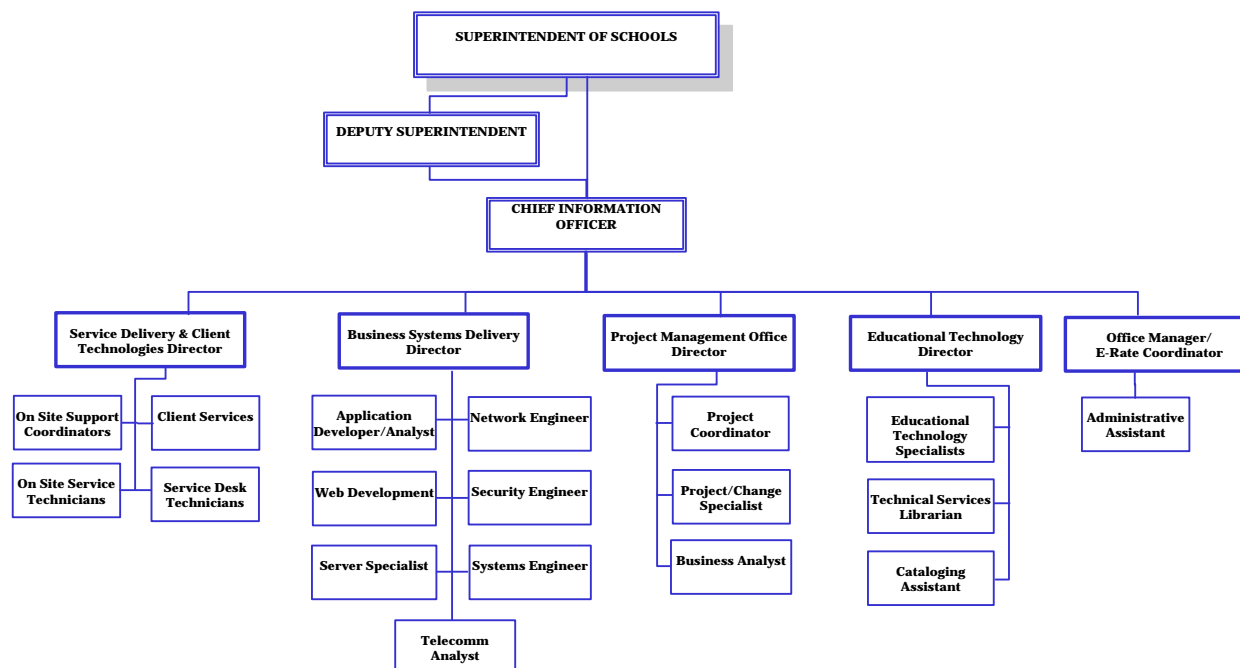
Indicators of Demand: Services provided to all BVSD students as indicated including:

Service Provided	Students Served in 2013-2014
Vision screening	18,492
Dental screening	1,795
Health room visits	103,528
Administered medication (daily)	753
Resource nurse case management families	51
Number of students with Top 10 chronic health conditions as required by CDE	5,338
Nurse involvement in IEPs	254
504 health care plans	310
Health care plans	1,451



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.

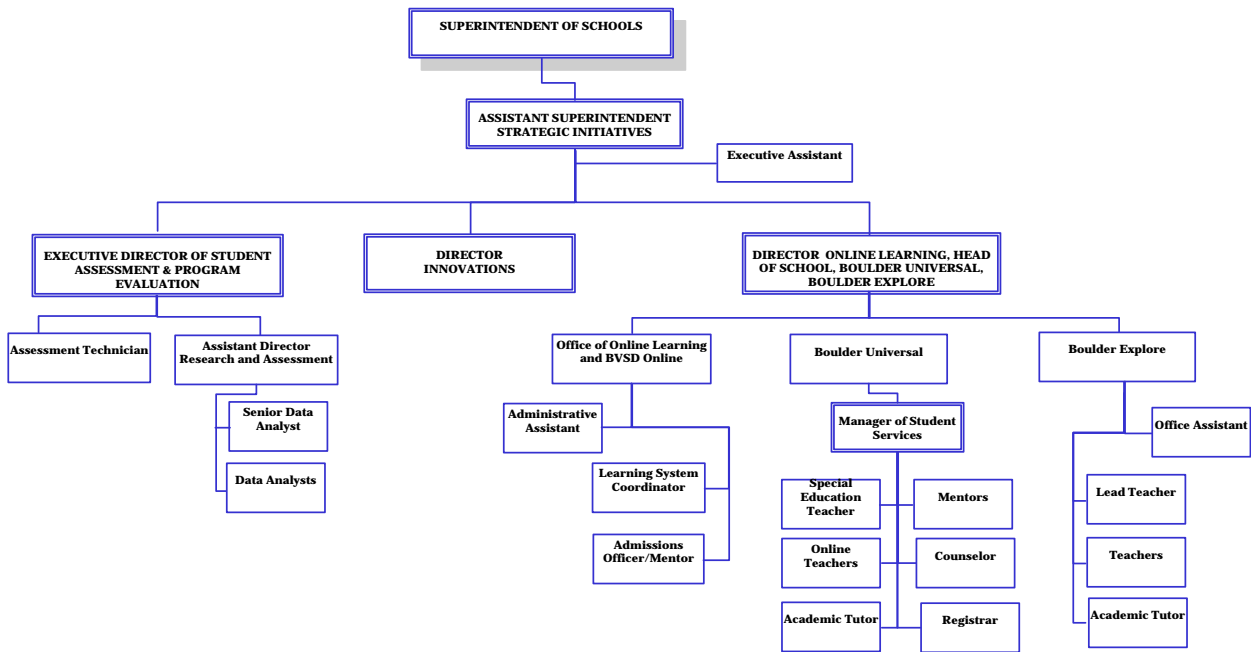


District Organizational Operating Departments (continued)

Strategic Initiatives

STRATEGIC INITIATIVES (607)

Assistant Superintendent of Strategic Initiatives: TBD



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.



District Organizational Operating Departments (continued)

Strategic Initiatives (continued)
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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.

The **Office of Online Learning** supports the 24/7/365 day availability of our learning management system, responds to all technical issues, and provides related training. Enrollments, fees, grade and credit reports for online courses provided by BVSD are managed by the Office of Online Learning. The Director of Online Learning leads the staff of Boulder Universal and Boulder Explore.

Indicators of Demand:

BU

- October 1 Count, student demand
- Administrative Transfer
- Open enrollment from another district

BE

- October 1 Count, student demand

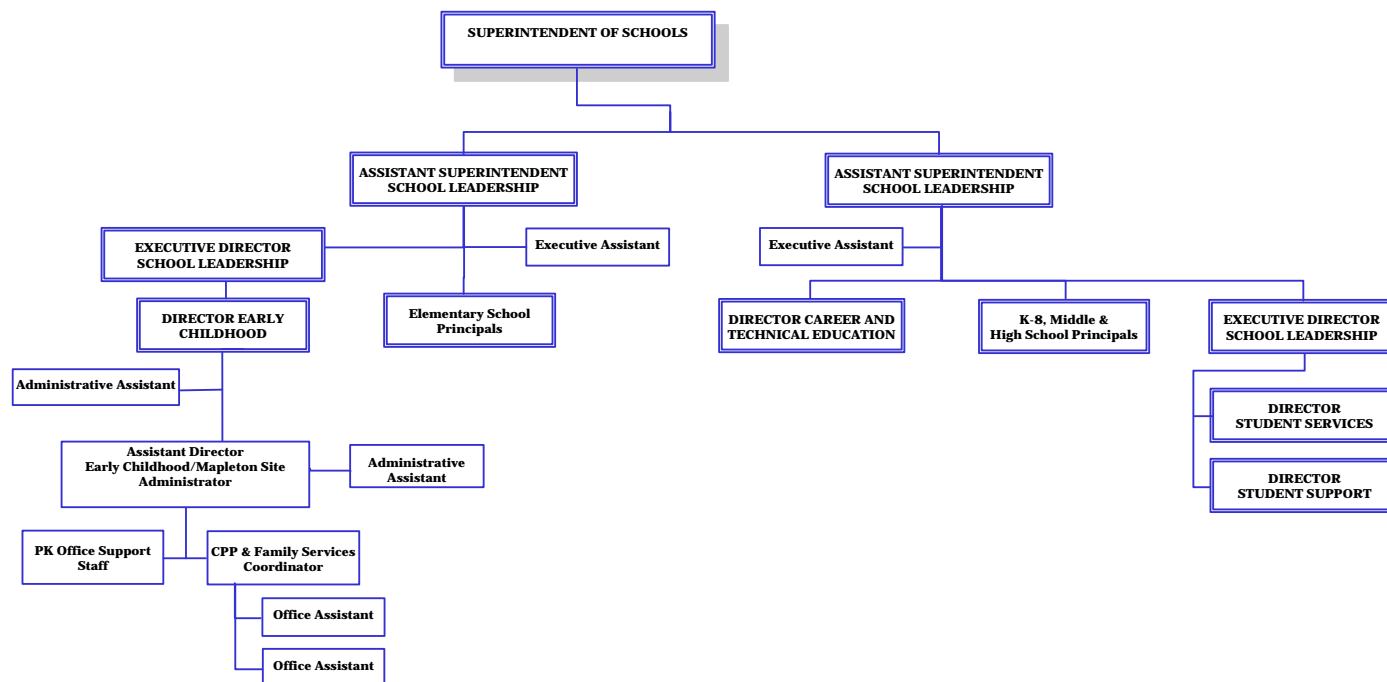
BVSD Online

- Supplemental, student demand
- Course failure



District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration



ELEMENTARY SCHOOL LEADERSHIP (617)

Assistant Superintendent for School Leadership: Sandy Ripplinger

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration (continued)

ELEMENTARY SCHOOL LEADERSHIP (635)

Department Head: *Executive Director of School Leadership, TBD*

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, TBD*

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:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Athletics Fund management • Discipline data • Attendance data | <ul style="list-style-type: none"> • 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 and train staff on district-endorsed best practices for mental health, bullying prevention, school avoidance and trauma response. Manage programs and grants which support student mental health, attendance and graduation. Assist school and district personnel in implementing attendance policies and practices which lead to maximum time in class. Collaborate with community organizations and agencies in pursuit of partnerships which support student social and emotional well-being.

Indicators of Demand:

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

EARLY CHILDHOOD EDUCATION (610)

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

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

School Leadership/Elementary & Secondary Education Administration (continued)

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

Assistant Superintendent for School Leadership: Marc Schaffer

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

Indicators of Demand:

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

SECONDARY EDUCATION LEADERSHIP

Department Head: *Executive Director of School Leadership, Michele DeBerry*

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

CAREER AND TECHNICAL EDUCATION (609)

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

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

Indicators of Demand:

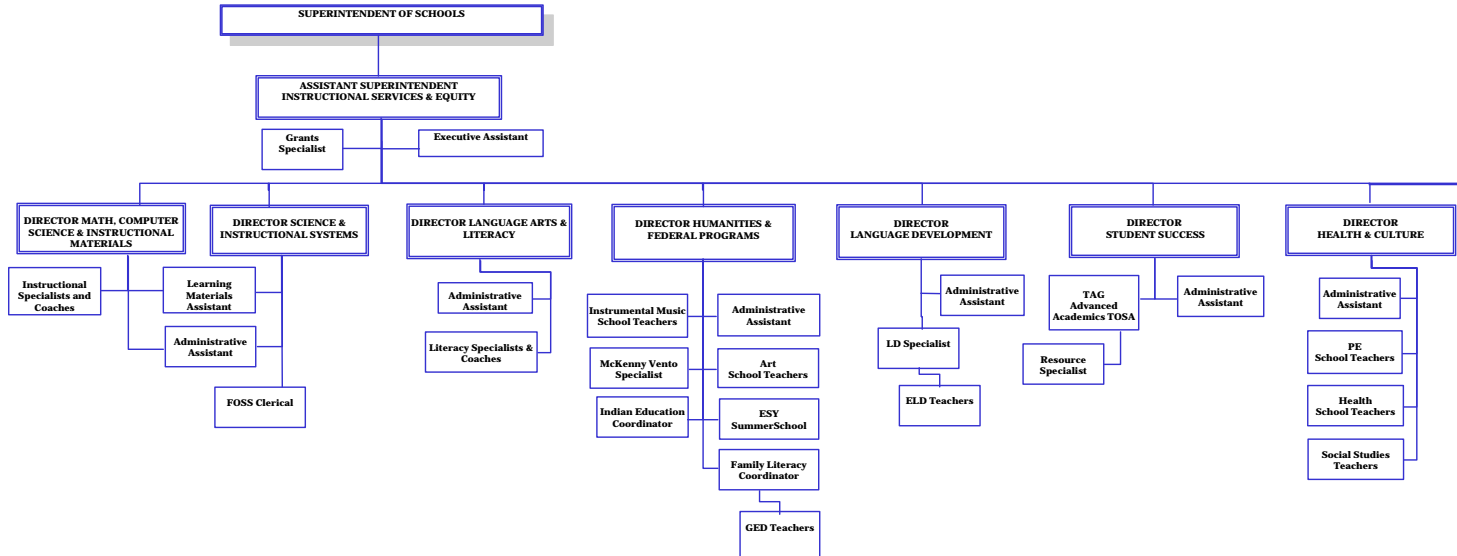
- VE135 Completion and Post-secondary tracking data
- Implementation of CTE legislative initiatives
- Analysis of career trends and job market
- State mandated ICAP design and implementation
- Tracking district reimbursement to enhance federal Perkins funding
- Maintenance and modernization of district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





District Organizational Operating Departments (continued)

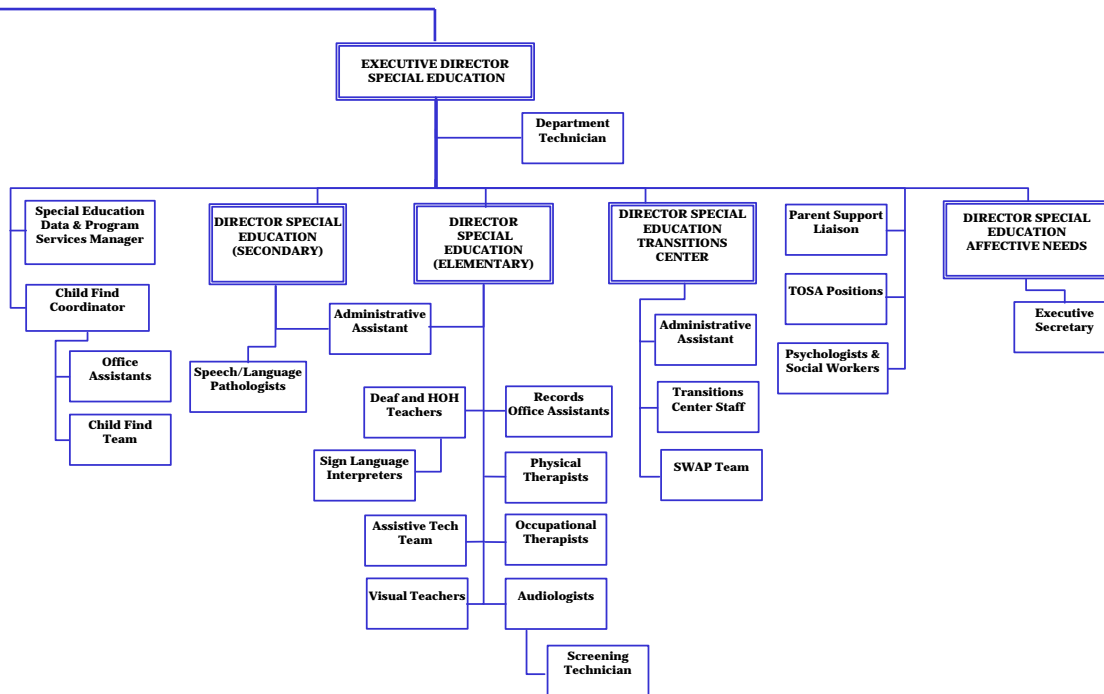
Instructional Services & Equity





District Organizational Operating Departments (continued)

Instructional Services & Equity (continued)





District 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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- 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)

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: Catalina Martis (Interim)

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.

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.



OUR SCHOOL DISTRICT (continued)
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Our Schools

School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior, & K-12	Principal	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	310	Aspen Creek K-8	Robbyn Fernandez	928
Bear Creek	Kent Cruger	434	Eldorado K-8	Robyn Hamasaki	966
Birch	Tracy Stegall	336	Halcyon	Matthew Dudek	19
Coal Creek	John Kiemele	419	Monarch K-8	Melisa Potes	876
Columbine	Guillermo Medina	467	Nederland Middle/Senior	Adam Fels	291
Community Montessori	Shannon Minch	274	Boulder Explore	Diana Gamboa	41
Creekside	Francine Eufemia	286	Boulder Universal	Diana Gamboa	130
Crest View	Hollene Davis	570		Total	3,251
Douglass	Jonathan Wolfer	451			
Eisenhower	Brady Stroup	396	Middle Schools (6-8)	Principal	
Emerald	Samara Williams	347	Angevine	Mike Medina	684
Fireside	Christa Keppler	422	Broomfield Heights	Chris Meyer	539
Flatirons	Scott Boesel	291	Casey	Justin McMillan	608
Foothill	Lisa Schuba	519	Centennial	Dana Ellis	615
Gold Hill	Josh Baldner	25	Louisville	Ginny Vidulich	647
Heatherwood	Brent Caldwell	367	Manhattan School of Arts & Academics	John Riggs	528
High Peaks	Jeannie Tyneeki	283	Nevin Platt	Theo Robison III	573
Jamestown	Scott Boesel	17	Southern Hills	Chevonne Gloster	559
Kohl	Mike Lowe	477		Total	4,753
Lafayette	Stephanie Jackman	558			
Louisville	Jennifer Roche	595	High Schools (9-12)	Principal	
Mesa	Josh Baldner	334	Arapahoe Campus	Joan Bludorn	134
Nederland	Jeff Miller	262	Boulder	James Hill	2,044
Escuela Bilingüe Pioneer	Kristen Nelson-Steinhoff	449	Broomfield	Ginger Ramsey	1,615
Barnard D. Ryan	Tobey Bassoff	387	Centaurus	Rhonda Haniford	1,044
Sanchez International	Lora de la Cruz	317	Fairview	Donald Stensrud	2,186
Superior	Jennifer Bedford	489	Monarch	Jerry Lee Anderson	1,735
University Hill	Ina Rodriguez-Myer	397	New Vista	Kirk Quitter	286
Whittier International	Sarah Oswick	395		Total	9,044
Total		10,874	Charter Schools	Principal	
			Boulder Preparatory High	Lili Adeli	95
			Horizons K-8	John McCluskey	345
			Peak to Peak K-12	Kyle Mathews	1,444
			Summit Middle	Adam Galvin	350
			Justice High	TJ Cole	75
			Total	Total	2,309
			Other (Contracted, CPP, SPED)		406
			Total District Enrollment		30,637

Note: Number of projected students enrolled as of February 2015
 Principals listed are as of July 1, 2015.



Our Schools (continued)

Elementary School Budgets

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$2,767,955 non-SRA	SRA		Staff	Total Budget \$2,814,012 non-SRA	SRA
Utilities:	-	\$ 62,813	\$ -		-	\$ 91,742	\$ -
Regular Education:	22.093	1,986,404	14,545		22.701	1,985,004	25,084
Special Education:	2.200	181,861	156		3.184	217,632	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	923	-
Extra Curricular Education:	-	5,422	-		-	5,034	-
Talented & Gifted:	0.266	-	-		0.230	-	-
Library Services:	1.000	105,304	115		0.832	87,230	-
School Administration:	3.250	287,242	296		3.050	255,584	-
Maintenance:	1.750	99,599	975		2.000	115,833	2,626
Health Room:	0.563	22,633	-		0.500	20,461	-
Curriculum/Staff Development:	-	-	590		-	-	6,859
Student Support Services:	-	-	-		-	-	-
TOTALS:	31.122	\$ 2,751,278	\$ 16,677		32.497	\$ 2,779,443	\$ 34,569

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$4,071,237 non-SRA	SRA		Staff	Total Budget \$3,845,067 non-SRA	SRA
Utilities:	-	\$ 67,040	\$ -		-	\$ 106,186	\$ -
Regular Education:	33.846	3,051,795	44,390		31.954	2,891,652	5,677
Special Education:	2.917	278,148	300		2.275	159,153	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	7,381	-		-	2,652	-
Extra Curricular Education:	-	387	-		-	6,192	-
Talented & Gifted:	0.802	-	500		0.346	-	-
Library Services:	1.000	105,304	-		1.000	105,304	1,000
School Administration:	3.775	337,719	10,105		4.000	375,200	5,800
Maintenance:	2.500	138,530	5,850		2.750	157,548	1,332
Health Room:	0.563	21,390	-		0.625	26,568	-
Curriculum/Staff Development:	-	-	2,398		-	-	803
Student Support Services:	-	-	-		-	-	-
TOTALS:	45.403	\$ 4,007,694	\$ 63,543		42.950	\$ 3,830,455	\$ 14,612

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,877,035 non-SRA	SRA		Staff	Total Budget \$3,314,882 non-SRA	SRA
Utilities:	-	\$ 81,265	\$ -		-	\$ 70,893	\$ -
Regular Education:	22.863	2,052,367	16,541		25.504	2,233,066	45,740
Special Education:	2.359	201,485	-		5.853	438,725	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	3,691	-
Extra Curricular Education:	-	5,422	-		-	398	-
Talented & Gifted:	0.279	-	-		0.206	-	-
Library Services:	1.000	105,304	-		0.250	26,731	-
School Administration:	3.250	279,705	-		3.425	339,256	2,540
Maintenance:	2.000	110,823	-		2.000	115,833	3,250
Health Room:	0.563	24,123	-		0.380	16,449	-
Curriculum/Staff Development:	-	-	-		-	-	-
Student Support Services:	-	-	-		0.366	18,310	-
TOTALS:	32.314	\$ 2,860,494	\$ 16,541		37.984	\$ 3,263,352	\$ 51,530



Our Schools (continued)

Elementary School Budgets (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$2,980,589 non-SRA	SRA		Total Budget \$3,116,529 non-SRA	SRA	
Utilities:	-	\$ 99,800	\$ -		\$ 72,701	\$ -	
Regular Education:	21.386	1,931,231	15,739		2,161,353	45,063	
Special Education:	6.034	384,642	-		314,785	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	1,385	-		2,306	-	
Extra Curricular Education:	-	-	-		5,034	-	
Talented & Gifted:	0.242	-	-		-	602	
Library Services:	1.000	105,304	-		63,740	-	
School Administration:	3.000	273,469	680		259,208	251	
Maintenance:	2.500	142,287	1,000		143,226	7,020	
Health Room:	0.563	24,372	-		21,070	-	
Curriculum/Staff Development:	-	-	580		-	501	
Student Support Services:	-	-	100		19,669	-	
TOTALS:	34.725	\$ 2,962,490	\$ 18,099	36.140	\$ 3,063,092	\$ 53,437	

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$2,016,681 non-SRA	SRA		Total Budget \$3,487,244 non-SRA	SRA	
Utilities:	-	\$ 59,386	\$ -		\$ 100,830	\$ -	
Regular Education:	15.118	1,344,583	11,105		2,406,044	25,172	
Special Education:	1.700	159,121	-		321,213	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		1,153	-	
Extra Curricular Education:	-	-	-		-	-	
Talented & Gifted:	0.163	-	-		-	-	
Library Services:	0.500	52,654	-		105,304	-	
School Administration:	3.000	267,264	385		333,042	1,000	
Maintenance:	1.750	100,915	842		171,870	4,000	
Health Room:	0.500	19,711	-		17,266	-	
Curriculum/Staff Development:	-	-	715		-	-	
Student Support Services:	-	-	-		-	350	
TOTALS:	22.731	\$ 2,003,634	\$ 13,047	39.689	\$ 3,456,722	\$ 30,522	

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$309,111 non-SRA	SRA		Total Budget \$2,667,437 non-SRA	SRA	
Utilities:	-	\$ 13,625	\$ -		\$ 104,067	\$ -	
Regular Education:	2.277	210,548	2,848		1,598,006	26,896	
Special Education:	0.400	29,099	-		387,015	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		-	-	
Extra Curricular Education:	-	3,098	-		2,323	-	
Talented & Gifted:	0.016	-	-		-	-	
Library Services:	-	-	54		105,304	-	
School Administration:	0.350	29,653	-		276,481	414	
Maintenance:	0.250	13,390	1,072		138,530	3,314	
Health Room:	0.150	5,698	-		21,644	-	
Curriculum/Staff Development:	-	-	26		-	3,443	
Student Support Services:	-	-	-		-	-	
TOTALS:	3.443	\$ 305,111	\$ 4,000	30.520	\$ 2,633,370	\$ 34,067	



Our Schools (continued)

Elementary School Budgets (continued)

147 JAMESTOWN ELEMENTARY				150 KOHL ELEMENTARY			
	Staff	Total Budget \$299,001 non-SRA	SRA		Total Budget \$3,251,503 non-SRA	SRA	
Utilities:	-	\$ 16,540	\$ -	-	\$ 69,825	\$ -	
Regular Education:	2.277	210,309	4,000	23.848	2,145,036	22,810	
Special Education:	0.200	14,549	-	6.161	462,001	1,400	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	-	-	-	-	-	
Extra Curricular Education:	-	3,098	-	-	2,711	-	
Talented & Gifted:	0.010	-	-	0.290	-	-	
Library Services:	-	-	-	1.000	105,304	-	
School Administration:	0.350	29,831	-	3.375	280,043	500	
Maintenance:	0.250	14,354	-	2.500	142,287	4,800	
Health Room:	0.150	6,320	-	0.375	14,784	-	
Curriculum/Staff Development:	-	-	-	-	-	2	
Student Support Services:	-	-	-	-	-	-	
TOTALS:	3.237	\$ 295,001	\$ 4,000	37.549	\$ 3,221,991	\$ 29,512	

153 LAFAYETTE ELEMENTARY				154 RYAN ELEMENTARY			
	Staff	Total Budget \$3,897,848 non-SRA	SRA		Total Budget \$2,844,783 non-SRA	SRA	
Utilities:	-	\$ 66,158	\$ -	-	\$ 48,764	\$ -	
Regular Education:	28.808	2,744,479	31,199	21.098	2,009,485	28,561	
Special Education:	5.886	394,997	-	3.683	240,273	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	1,385	-	-	923	-	
Extra Curricular Education:	-	3,484	-	-	774	-	
Talented & Gifted:	1.334	-	-	1.230	-	-	
Library Services:	1.000	105,304	1,000	1.000	105,304	-	
School Administration:	4.125	363,234	-	2.925	257,869	1,700	
Maintenance:	2.500	141,347	4,000	2.000	114,581	3,500	
Health Room:	0.625	25,123	-	0.400	13,380	-	
Curriculum/Staff Development:	-	-	2,703	-	-	-	
Student Support Services:	0.250	13,435	-	0.366	19,669	-	
TOTALS:	44.528	\$ 3,858,946	\$ 38,902	32.702	\$ 2,811,022	\$ 33,761	

156 FIRESIDE ELEMENTARY				157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$3,067,209 non-SRA	SRA		Total Budget \$3,826,026 non-SRA	SRA	
Utilities:	-	\$ 126,714	\$ -	-	\$ 74,687	\$ -	
Regular Education:	22.745	2,072,137	38,136	29.504	2,657,795	29,363	
Special Education:	3.291	268,414	-	6.227	420,111	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	1,385	-	-	923	-	
Extra Curricular Education:	-	2,324	-	-	3,483	-	
Talented & Gifted:	0.252	-	-	0.326	-	-	
Library Services:	1.000	105,304	700	1.000	105,304	-	
School Administration:	3.125	284,869	1,000	4.000	363,042	3,024	
Maintenance:	2.500	142,287	3,300	2.500	142,287	2,780	
Health Room:	0.500	20,339	-	0.500	20,099	-	
Curriculum/Staff Development:	-	-	300	-	-	3,128	
Student Support Services:	-	-	-	-	-	-	
TOTALS:	33.413	\$ 3,023,773	\$ 43,436	44.057	\$ 3,787,731	\$ 38,295	



Our Schools (continued)

Elementary School Budgets (continued)

158 COAL CREEK ELEMENTARY				161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,617,205 non-SRA	SRA		Total Budget \$2,088,921 non-SRA	SRA	
Utilities:	-	\$ 61,126	\$ -		\$ 43,555	\$ -	
Regular Education:	21.063	1,907,777	13,435		1,427,357	25,532	
Special Education:	1.000	100,016	-		199,475	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		231	-	
Extra Curricular Education:	-	-	-		2,323	-	
Talented & Gifted:	0.254	-	-		-	-	
Library Services:	1.000	105,012	-		21,062	-	
School Administration:	3.125	286,684	3,422		265,953	3,537	
Maintenance:	2.000	114,581	2,543		71,613	2,155	
Health Room:	0.563	22,195	-		21,644	-	
Curriculum/Staff Development:	-	-	414		-	4,484	
Student Support Services:	-	-	-		-	-	
TOTALS:	29.005	\$ 2,597,391	\$ 19,814	23.061	\$ 2,053,213	\$ 35,708	

164 CREEKSIDE ELEMENTARY				166 MESA ELEMENTARY			
	Staff	Total Budget \$2,599,520 non-SRA	SRA		Total Budget \$2,162,636 non-SRA	SRA	
Utilities:	-	\$ 69,877	\$ -		\$ 72,142	\$ -	
Regular Education:	19.796	1,741,245	28,460		1,483,600	15,729	
Special Education:	4.705	332,355	-		143,781	469	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	2,652	-		-	-	
Extra Curricular Education:	-	-	-		4,646	-	
Talented & Gifted:	0.194	-	500		-	-	
Library Services:	0.450	47,444	1,500		52,654	-	
School Administration:	2.875	242,026	1,000		267,944	635	
Maintenance:	2.000	115,833	3,500		96,971	1,465	
Health Room:	0.250	10,800	-		21,644	-	
Curriculum/Staff Development:	-	-	1,030		-	873	
Student Support Services:	-	-	1,298		-	83	
TOTALS:	30.270	\$ 2,562,232	\$ 37,288	24.427	\$ 2,143,382	\$ 19,254	

169 NEDERLAND ELEMENTARY				180 PIONEER ELEMENTARY			
	Staff	Total Budget \$2,131,109 non-SRA	SRA		Total Budget \$3,870,969 non-SRA	SRA	
Utilities:	-	\$ 88,257	\$ -		\$ 85,358	\$ -	
Regular Education:	14.142	1,250,971	20,529		2,875,648	52,732	
Special Education:	4.083	285,225	3,650		262,743	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	461	-		5,075	-	
Extra Curricular Education:	-	3,097	-		5,807	-	
Talented & Gifted:	0.155	-	300		-	-	
Library Services:	0.500	52,654	-		105,304	-	
School Administration:	3.000	257,375	-		276,530	4,900	
Maintenance:	2.500	144,791	3,700		171,870	4,884	
Health Room:	0.500	20,099	-		-	-	
Curriculum/Staff Development:	-	-	-		-	1,464	
Student Support Services:	-	-	-		18,310	344	
TOTALS:	24.880	\$ 2,102,930	\$ 28,179	43.053	\$ 3,806,645	\$ 64,324	



Our Schools (continued)

Elementary School Budgets (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$2,898,244 non-SRA	SRA		Total Budget \$3,517,257 non-SRA	SRA	
Utilities:	-	\$ 101,187	\$ -		\$ 80,102	\$ -	
Regular Education:	23.088	2,107,622	23,405		2,688,837	25,357	
Special Education:	1.375	117,071	-		111,385	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		5,190	-	
Extra Curricular Education:	-	2,324	-		774	-	
Talented & Gifted:	0.290	-	-		-	-	
Library Services:	1.000	105,304	-		105,304	-	
School Administration:	3.125	258,479	4,024		315,834	1,214	
Maintenance:	2.750	156,515	4,061		158,583	874	
Health Room:	0.438	15,920	-		22,195	-	
Curriculum/Staff Development:	-	-	2,332		-	1,580	
Student Support Services:	-	-	-		-	28	
TOTALS:	32.066	\$ 2,864,422	\$ 33,822	40.237	\$ 3,488,204	\$ 29,053	

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$1,904,226 non-SRA	SRA		Total Budget \$1,977,180 non-SRA	SRA	
Utilities:	-	\$ 42,828	\$ -		\$ 48,192	\$ -	
Regular Education:	15.770	1,419,972	23,281		1,347,818	16,564	
Special Education:	0.458	38,976	-		99,738	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	923	-		1,153	-	
Extra Curricular Education:	-	3,098	-		4,646	-	
Talented & Gifted:	0.184	-	-		-	-	
Library Services:	0.350	36,914	178		52,654	-	
School Administration:	2.875	248,033	3,480		262,342	1,335	
Maintenance:	1.250	71,613	1,744		100,257	1,254	
Health Room:	0.300	12,986	-		14,784	-	
Curriculum/Staff Development:	-	-	200		-	3,115	
Student Support Services:	-	-	-		23,328	-	
TOTALS:	21.187	\$ 1,875,343	\$ 28,883	22.474	\$ 1,954,912	\$ 22,268	

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$3,167,467 non-SRA	SRA
Utilities:	-	\$ 35,625	\$ -
Regular Education:	27.939	2,469,783	14,851
Special Education:	1.500	150,184	-
Vocational Education:	-	-	-
English as a Second Language:	-	2,538	-
Extra Curricular Education:	-	5,422	-
Talented & Gifted:	0.265	-	-
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:	36.142	\$ 3,151,481	\$ 15,986



Our Schools (continued)

Middle School Budgets

225 BROOMFIELD HEIGHTS MIDDLE				230 MANHATTAN MIDDLE			
	Staff	Total Budget \$4,254,635 non-SRA	SRA		Total Budget \$4,317,348 non-SRA	SRA	
Utilities:	-	\$ 119,474	\$ -		\$ 154,396	\$ -	
Regular Education:	26.832	2,482,327	39,074		2,467,578	45,698	
Special Education:	8.778	611,900	906		653,657	710	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	1,385	755		2,306	600	
Extra Curricular Education:	-	27,886	-		23,478	-	
Talented & Gifted:	0.182	-	340		-	500	
Library Services:	1.000	105,304	3,399		105,304	6,410	
School Administration:	5.000	449,178	1,258		441,565	1,680	
Maintenance:	3.000	171,870	5,288		171,870	3,886	
Health Room:	-	-	-		-	-	
Curriculum/Staff Development:	-	-	1,872		-	1,667	
Student Support Services:	2.500	231,664	755		235,443	600	
TOTALS:	47.292	\$ 4,200,988	\$ 53,647	46.487	\$ 4,255,597	\$ 61,751	

240 CASEY MIDDLE				250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$4,728,374 non-SRA	SRA		Total Budget \$4,357,108 non-SRA	SRA	
Utilities:	-	\$ 55,125	\$ -		\$ 122,422	\$ -	
Regular Education:	33.810	3,123,776	43,721		2,890,967	35,195	
Special Education:	6.200	499,579	-		315,254	577	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	4,268	-		2,306	241	
Extra Curricular Education:	-	16,304	-		26,843	-	
Talented & Gifted:	0.204	-	-		-	1,565	
Library Services:	1.000	105,304	1,204		105,304	4,828	
School Administration:	5.000	455,882	500		432,883	3,585	
Maintenance:	3.250	180,088	6,735		166,235	4,013	
Health Room:	-	-	-		-	-	
Curriculum/Staff Development:	-	-	373		-	8,204	
Student Support Services:	2.500	235,002	513		235,586	1,100	
TOTALS:	51.964	\$ 4,675,328	\$ 53,046	45.921	\$ 4,297,800	\$ 59,308	

252 ANGEVINE MIDDLE				254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$5,751,401 non-SRA	SRA		Total Budget \$4,426,258 non-SRA	SRA	
Utilities:	-	\$ 188,463	\$ -		\$ 160,910	\$ -	
Regular Education:	37.475	3,560,136	52,711		2,680,421	48,474	
Special Education:	10.690	735,062	1,000		565,037	550	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	3,230	1,000		692	720	
Extra Curricular Education:	-	35,462	-		30,190	-	
Talented & Gifted:	1.234	-	-		-	300	
Library Services:	1.000	105,012	5,000		105,304	7,000	
School Administration:	5.978	619,075	15,203		433,520	-	
Maintenance:	3.750	207,795	9,000		180,088	3,000	
Health Room:	-	-	-		-	-	
Curriculum/Staff Development:	-	-	5,000		-	1,300	
Student Support Services:	2.000	207,752	500		207,752	1,000	
TOTALS:	62.127	\$ 5,661,987	\$ 89,414	47.572	\$ 4,363,914	\$ 62,344	



Our Schools (continued)

Middle School Budgets (continued)

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$4,074,732			Total Budget \$3,748,719		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ 182,041	\$ -		\$ 150,857	\$ -	
Regular Education:	27.180	2,485,531	37,893		2,285,222	37,851	
Special Education:	5.252	348,502	400		308,197	744	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		-	-	
Extra Curricular Education:	-	34,989	-		28,276	-	
Talented & Gifted:	0.197	-	300		-	-	
Library Services:	1.000	105,304	300		105,304	4,142	
School Administration:	5.000	447,433	-		448,506	-	
Maintenance:	3.750	217,187	5,800		166,235	5,512	
Health Room:	-	-	-		-	-	
Curriculum/Staff Development:	-	-	900		-	3,320	
Student Support Services:	2.000	207,752	400		204,170	383	
TOTALS:	44.379	\$ 4,028,739	\$ 45,993		\$ 3,696,767	\$ 51,952	



Our Schools (continued)

High School Budgets

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$12,369,409 non-SRA	SRA		Staff	Total Budget \$9,879,541 non-SRA	SRA
Utilities:	-	\$ 375,729	\$ -		-	\$ 292,466	\$ -
Regular Education:	88.423	8,331,371	176,177		68.680	6,339,776	136,196
Special Education:	14.820	998,963	1,915		15.993	1,025,872	1,651
Vocational Education:	-	923	5,337		-	692	3,935
English as a Second Language:	-	2,192	749		-	577	-
Extra Curricular Education:	-	12,138	-		-	8,925	-
Talented & Gifted:	0.453	18,380	-		0.402	18,380	-
Library Services:	2.000	153,961	-		1.600	132,736	-
School Administration:	12.750	1,195,127	24,448		10.696	1,031,463	5,218
Maintenance:	10.500	534,064	23,500		8.850	478,543	9,541
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	1,000		-	-	567
Student Support Services:	5.400	513,020	415		4.000	390,673	2,330
TOTALS:	134.346	\$12,135,868	\$ 233,541		110.221	\$ 9,720,103	\$ 159,438

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$8,244,973 non-SRA	SRA		Staff	Total Budget \$12,941,427 non-SRA	SRA
Utilities:	-	\$ 300,612	\$ -		-	\$ 429,440	\$ -
Regular Education:	54.362	5,142,561	104,954		93.210	8,650,911	145,814
Special Education:	13.494	886,826	3,712		17.869	1,163,601	3,446
Vocational Education:	-	692	6,518		-	231	-
English as a Second Language:	-	2,306	1,568		-	1,615	-
Extra Curricular Education:	-	16,050	-		-	17,850	-
Talented & Gifted:	1.332	19,072	1,255		0.482	18,380	5,265
Library Services:	1.277	122,908	-		2.000	169,385	-
School Administration:	9.500	930,205	2,946		13.000	1,222,639	10,084
Maintenance:	6.750	363,870	9,306		10.000	522,280	12,495
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	8,907		-	-	1,854
Student Support Services:	3.789	319,607	1,098		5.900	563,674	2,463
TOTALS:	90.504	\$ 8,104,709	\$ 140,264		142.461	\$12,760,006	\$ 181,421

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,534,767 non-SRA	SRA		Staff	Total Budget \$10,248,850 non-SRA	SRA
Utilities:	-	\$ 110,069	\$ -		-	\$ 291,419	\$ -
Regular Education:	13.886	1,279,339	42,070		70.610	6,607,788	129,886
Special Education:	2.000	199,475	301		14.808	1,081,897	1,361
Vocational Education:	-	-	-		-	923	7,865
English as a Second Language:	-	231	100		-	923	450
Extra Curricular Education:	-	17,850	-		-	14,994	-
Talented & Gifted:	0.232	18,380	-		0.415	18,380	349
Library Services:	2.035	171,972	-		1.800	156,623	1,996
School Administration:	4.550	467,956	1,897		10.756	1,034,455	20,906
Maintenance:	2.750	148,649	2,601		9.000	477,388	8,629
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	288		-	-	7,278
Student Support Services:	0.701	73,022	567		3.700	384,341	999
TOTALS:	26.154	\$ 2,486,943	\$ 47,824		111.089	\$10,069,131	\$ 179,719



Our Schools (continued)

High School Budgets (continued)

440 ARAPAHOE RIDGE HIGH SCH				461 BOULDER UNIVERSAL			
	Staff	Total Budget \$1,960,631			Staff	Total Budget \$883,939	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	-	\$ -	\$ -
Regular Education:	10.317	970,850	21,523	4.430	419,666	-	-
Special Education:	2.000	200,031	-	0.600	60,011	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	2,884	-	-	-	-	-
Extra Curricular Education:	-	4,284	-	-	-	-	-
Talented & Gifted:	0.015	-	-	0.018	-	-	-
Library Services:	0.875	76,530	-	-	-	-	-
School Administration:	5.000	567,360	398	1.800	152,544	-	-
Maintenance:	1.000	39,491	2,382	-	-	-	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	1,985	-	-	-	-
Student Support Services:	0.700	72,713	200	2.579	251,718	-	-
TOTALS:	19.907	\$ 1,934,143	\$ 26,488	9.427	\$ 883,939	\$ -	-



Our Schools (continued)

Multi-Level School Budgets

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$5,924,221 non-SRA	SRA		Total Budget \$3,561,035 non-SRA	SRA	
Utilities:	-	\$ 216,411	\$ -		\$ 141,404	\$ -	
Regular Education:	41.956	3,814,195	51,351		1,742,091	36,518	
Special Education:	9.444	738,412	500		539,636	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		231	-	
Extra Curricular Education:	-	31,400	-		36,402	-	
Talented & Gifted:	0.387	-	350		18,329	-	
Library Services:	1.000	105,012	1,500		129,180	-	
School Administration:	6.375	580,088	1,500		595,477	4,465	
Maintenance:	3.500	200,516	2,800		205,726	6,300	
Health Room:	0.563	24,123	-		-	-	
Curriculum/Staff Development:	-	-	-		-	1,250	
Student Support Services:	1.500	155,813	250		103,876	150	
TOTALS:	64.725	\$ 5,865,970	\$ 58,251	39.083	\$ 3,512,352	\$ 48,683	

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$6,585,989 non-SRA	SRA		Total Budget \$6,363,352 non-SRA	SRA	
Utilities:	-	\$ 169,586	\$ -		\$ 173,292	\$ -	
Regular Education:	43.379	3,965,134	-		4,442,898	42,273	
Special Education:	17.630	1,201,779	64,118		454,138	-	
Vocational Education:	-	-	1,200		-	-	
English as a Second Language:	-	-	-		2,076	-	
Extra Curricular Education:	-	25,221	-		29,148	-	
Talented & Gifted:	0.436	-	-		-	-	
Library Services:	1.000	105,304	3,512		105,304	1,000	
School Administration:	6.750	629,622	4,251		686,689	1,500	
Maintenance:	4.000	223,650	108		235,501	7,000	
Health Room:	0.563	23,476	6,819		22,633	-	
Curriculum/Staff Development:	-	-	5,658		-	3,587	
Student Support Services:	1.500	156,251	300		155,813	500	
TOTALS:	75.258	\$ 6,500,023	\$ 85,966	68.730	\$ 6,307,492	\$ 55,860	

507 HALCYON				508 BOULDER EXPLORE			
	Staff	Total Budget \$443,236 non-SRA	SRA		Total Budget \$141,073 non-SRA	SRA	
Utilities:	-	\$ 19,037	\$ -		\$ -	\$ -	
Regular Education:	1.000	94,708	-		141,073	-	
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	-	\$ 141,073	\$ -	



Our Schools (continued)

Multi-Level School Budgets (continued)

595 ALTERNATIVE LEARNING OPTIONS				
	Staff	Total Budget \$457,208		
		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-
Regular Education:	0.500	298,788	-	-
Special Education:	-	-	-	-
Vocational Education:	-	-	-	-
English as a Second Language:	-	-	-	-
Extra Curricular Education:	-	-	-	-
Talented & Gifted:	-	-	-	-
Library Services:	-	-	-	-
School Administration:	0.600	53,322	-	-
Maintenance:	-	-	-	-
Health Room:	-	-	-	-
Curriculum/Staff Development:	-	-	-	-
Student Support Services:	1.000	105,098	-	-
TOTALS:	2.100	\$ 457,208	\$ -	-



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All Funds

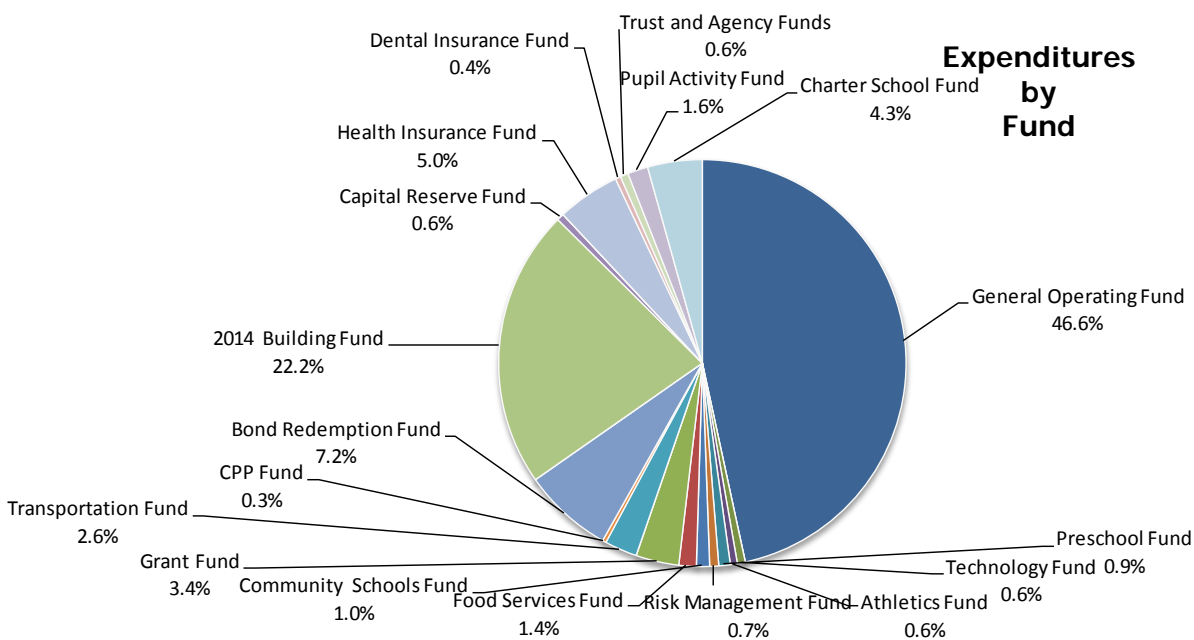
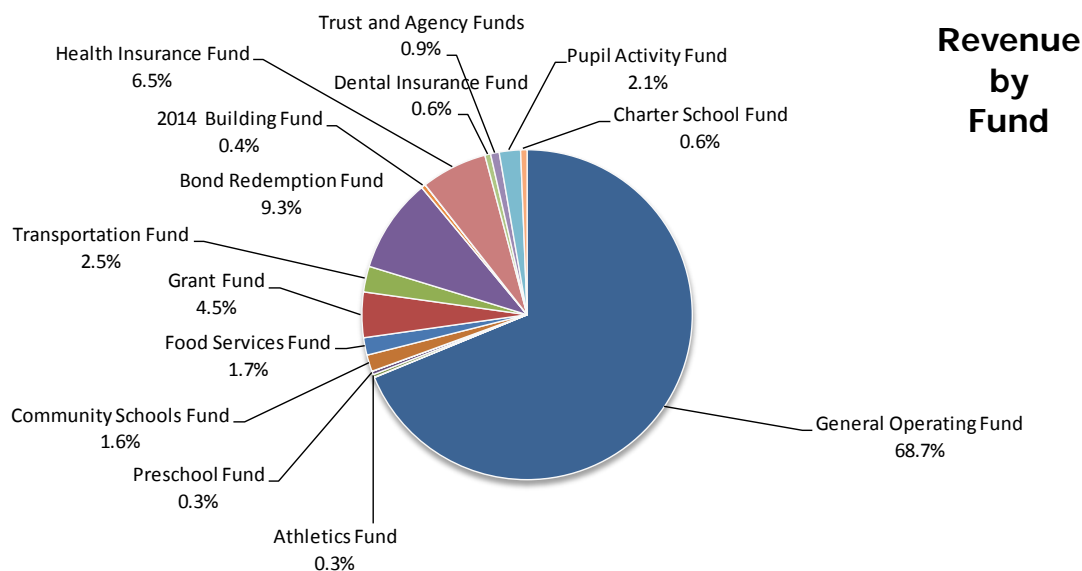
Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
Beginning Balance	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172	\$ 70,924,291	\$ 332,840,763
Revenues	369,481,427	368,166,868	389,334,691	691,160,478	438,199,158
Transfers In	38,527,653	38,306,136	38,289,693	40,400,781	40,838,890
Total Resources	527,172,895	488,469,068	502,186,556	802,485,550	811,878,811
Expenditures	406,649,179	375,600,759	392,801,251	429,244,005	570,391,250
Emergency Reserves	-	-	-	-	23,837,658
Transfers Out	38,527,653	38,306,136	38,289,694	40,400,781	40,838,890
Total Uses	445,176,832	413,906,895	431,090,945	469,644,786	635,067,798
Ending Balance	\$ 81,996,064	\$ 74,562,172	\$ 71,095,611	\$ 332,840,763	\$ 176,811,013



All Funds (continued)

The following charts show that of the district's 20 active funds, the General Operating Fund accounts for 68.7 percent of all revenues, while all other funds combined make up the difference. Nearly 50.0 percent of all district expenditures come from the General Operating Fund, with 53.4 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 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 27,691,444	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 20,197,137
Technology Fund	1,339,234	1,056,027	1,297,893	2,490,457	1,895,877
Athletics Fund	402,076	398,455	307,556	103,263	91,786
Preschool Fund	769,839	893,286	648,211	148,041	142,597
Risk Management Fund	93,731	104,944	181,960	274,972	731,911
Community Schools Fund	166,666	196,781	723,584	1,350,473	1,810,023
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	415,768
CPP Fund	55,863	69,942	33,714	32,373	50,352
Bond Redemption Fund	24,325,632	24,457,080	24,492,573	24,822,129	33,567,992
2006 Building Fund	40,349,760	5,480,878	2,747,039	1,231,131	-
2014 Building Fund	-	-	-	-	256,519,446
Capital Reserve Fund	6,715,787	7,211,885	1,935,013	853,937	2,002,954
Food Services Fund (Enterprise Fund)	-	-	-	-	-
Health Insurance Fund	8,528,606	7,507,165	5,712,975	5,019,744	4,686,743
Dental Insurance Fund	482,931	472,317	445,490	365,172	365,796
Trust and Agency Funds	830,126	1,076,076	1,990,663	2,384,783	2,500,608
Pupil Activity Fund	2,582,322	2,894,253	2,887,330	2,898,247	2,798,247
Charter School Fund	4,276,011	4,543,209	4,936,487	5,024,238	4,949,606
GRAND TOTAL:	\$ 119,163,815	\$ 81,996,064	\$ 74,562,172	\$ 70,924,291	\$ 332,840,763

*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. As a result of this change, assets are no longer reported within the fund which resulted in a decrease to the 2014-15 beginning fund balance.



All Funds (continued)

Revenue Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 255,058,420	\$ 259,219,873	\$ 273,620,294	\$ 290,123,120	\$ 301,386,561
Technology Fund	182,340	170,320	1,229,615	243,354	170,000
Athletics Fund	1,225,756	1,196,503	1,187,590	1,179,177	1,178,336
Preschool Fund	-	462,836	809,960	1,321,997	1,448,411
Risk Management Fund	94,495	26,731	4,889,725	558,878	62,088
Community Schools Fund	5,289,670	5,931,444	6,319,973	6,925,256	7,123,911
Food Services Fund (Special Revenue Fund)*	5,537,697	5,909,619	6,548,996	7,565,382	7,486,061
Grant Fund	13,175,619	11,514,639	11,294,568	11,582,471	19,500,000
Tuition-Based Preschool Fund	846,924	461,734	488,435	-	-
Transportation Fund	10,525,472	10,693,431	10,805,108	10,811,878	11,048,755
CPP Fund	-	-	-	-	-
Bond Redemption Fund	28,298,191	28,167,785	28,432,486	36,830,686	40,587,436
2006 Building Fund	150,780	392,799	34,050	613	-
2014 Building Fund	-	-	-	281,212,900	1,800,000
Capital Reserve Fund	5,083,306	169,938	83,811	96,000	74,000
Health Insurance Fund	24,363,793	23,687,709	26,475,728	24,801,511	28,293,122
Dental Insurance Fund	2,153,026	2,121,774	2,296,534	2,272,450	2,456,632
Trust and Agency Funds	2,879,084	3,884,326	3,562,561	3,574,271	3,725,000
Pupil Activity Fund	8,716,662	8,970,174	8,755,036	9,100,000	9,100,000
Charter School Fund	5,900,192	5,185,233	2,500,221	2,960,534	2,758,845
GRAND TOTAL:	\$ 369,481,427	\$ 368,166,868	\$ 389,334,691	\$ 691,160,478	\$ 438,199,158

*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. As a result of this change, assets are no longer reported within the fund which resulted in a decrease to the 2014-15 beginning fund balance.



All Funds (continued)

Transfers In Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 587,605	\$ 897,282	\$ 923,032	\$ 1,053,907	\$ 998,555
Technology Fund	1,831,226	2,202,945	1,768,113	1,771,749	1,636,599
Athletics Fund	1,934,415	1,934,415	1,934,415	1,830,374	1,988,320
Preschool Fund	2,575,015	2,896,026	3,556,785	3,425,778	3,764,441
Risk Management Fund	2,518,191	2,948,663	3,386,226	3,395,831	3,393,192
Community Schools Fund	-	-	-	-	-
Food Services Fund (Special Revenue Fund)*	398,501	452,802	405,017	225,000	396,300
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	2,243,207	2,385,212	2,577,212	2,800,871	3,693,684
CPP Fund	1,064,909	1,064,792	1,094,973	1,745,101	1,683,998
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	5,854,830	3,687,515	2,461,346	2,765,266	1,301,878
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	21,981,923
GRAND TOTAL:	\$ 38,527,653	\$ 38,306,136	\$ 38,289,693	\$ 40,400,781	\$ 40,838,890

*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. As a result of this change, assets are no longer reported within the fund which resulted in a decrease to the 2014-15 beginning fund balance.



All Funds (continued)

Expenditure Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 220,665,299	\$ 222,674,759	\$ 239,193,743	\$ 254,853,147	\$ 265,899,850
Technology Fund	2,296,773	2,131,399	1,805,164	2,609,683	3,594,637
Athletics Fund	3,163,792	3,221,817	3,326,298	3,021,028	3,163,536
Preschool Fund	2,451,568	3,603,937	4,866,915	4,753,219	5,199,465
Risk Management Fund	2,601,473	2,898,378	8,182,939	3,497,770	4,065,234
Community Schools Fund	4,446,950	4,507,359	4,770,052	5,411,799	5,958,974
Food Services Fund (Special Revenue Fund)*	5,946,779	6,350,627	6,939,928	7,706,329	7,876,895
Grant Fund	13,175,619	11,514,639	11,294,568	11,582,471	19,500,000
Tuition-Based Preschool Fund	848,890	475,710	472,218	-	-
Transportation Fund	12,661,331	12,552,536	13,553,164	13,921,021	14,716,706
CPP Fund	1,022,774	1,070,568	1,063,726	1,678,415	1,645,461
Bond Redemption Fund	28,166,743	28,132,292	28,102,930	28,084,823	40,793,722
2006 Building Fund	35,019,662	3,126,638	1,549,958	1,231,744	-
2014 Building Fund	-	-	-	24,693,454	126,363,886
Capital Reserve Fund	10,442,038	9,134,325	3,626,233	1,712,249	3,280,419
Health Insurance Fund	25,385,234	25,481,899	27,168,959	25,134,512	28,372,965
Dental Insurance Fund	2,163,640	2,148,601	2,376,852	2,271,826	2,433,225
Trust and Agency Funds	2,633,135	2,969,739	3,168,441	3,458,445	3,622,000
Pupil Activity Fund	8,404,731	8,977,097	8,744,119	9,200,000	9,200,000
Charter School Fund	25,152,748	24,628,439	22,595,044	24,422,070	24,704,275
GRAND TOTAL:	\$ 406,649,179	\$ 375,600,759	\$ 392,801,251	\$ 429,244,005	\$ 570,391,250

*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. As a result of this change, assets are no longer reported within the fund which resulted in a decrease to the 2014-15 beginning fund balance.



All Funds (continued)

Reserves Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	16,743,992
Technology Fund	-	-	-	-	107,839
Athletics Fund	-	-	-	-	94,906
Preschool Fund	-	-	-	-	155,984
Risk Management Fund	-	-	-	-	121,957
Community Schools Fund	-	-	-	-	178,769
Food Services Fund (Special Revenue Fund)*	-	-	-	-	119,386
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	441,501
CPP Fund	-	-	-	-	49,364
Bond Redemption Fund	-	-	-	-	-
2006 Building Fund	-	-	-	-	-
2014 Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	98,413
Health Insurance Fund	-	-	-	-	4,606,900
Dental Insurance Fund	-	-	-	-	389,203
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	729,444
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	23,837,658

*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. As a result of this change, assets are no longer reported within the fund which resulted in a decrease to the 2014-15 beginning fund balance.



All Funds (continued)

Transfers Out Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 37,686,992	\$ 37,302,239	\$ 37,334,074	\$ 39,267,586	\$ 39,800,810
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	812,605	897,282	923,032	1,053,907	998,555
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	39,525
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	\$ 40,400,781	\$ 40,838,890

*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. As a result of this change, assets are no longer reported within the fund which resulted in a decrease to the 2014-15 beginning fund balance.



All Funds (continued)

Ending Fund Balance Summary

	2011-12 AUDITED ACTUAL	2012-13 AUDITED ACTUAL	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
FUND:					
General Operating Fund	\$ 24,985,178	\$ 25,125,334	\$ 23,140,843	\$ 20,197,137	\$ 137,601
Technology Fund	1,056,027	1,297,893	2,490,457	1,895,877	-
Athletics Fund	398,455	307,556	103,263	91,786	-
Preschool Fund	893,286	648,211	148,041	142,597	-
Risk Management Fund	104,944	181,960	274,972	731,911	-
Community Schools Fund	196,781	723,584	1,350,473	1,810,023	1,797,636
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	415,768	-
CPP Fund	69,942	33,714	32,373	50,352	-
Bond Redemption Fund	24,457,080	24,492,573	24,822,129	33,567,992	33,361,706
2006 Building Fund	5,480,878	2,747,039	1,231,131	-	-
2014 Building Fund	-	-	-	256,519,446	131,955,560
Capital Reserve Fund	7,211,885	1,935,013	853,937	2,002,954	-
Health Insurance Fund	7,507,165	5,712,975	5,019,744	4,686,743	-
Dental Insurance Fund	472,317	445,490	365,172	365,796	-
Trust and Agency Funds	1,076,076	1,990,663	2,384,783	2,500,608	2,603,608
Pupil Activity Fund	2,894,253	2,887,330	2,898,247	2,798,247	2,698,247
Charter School Fund	4,543,209	4,936,487	5,024,238	4,949,606	4,256,655
GRAND TOTAL:	\$ 81,996,064	\$ 74,562,172	\$ 71,095,611	\$ 332,840,763	\$ 176,811,013

*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. As a result of this change, assets are no longer reported within the fund which resulted in a decrease to the 2014-15 beginning fund balance.

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

The BVSD June 30, 2014, Comprehensive Annual Financial Report (CAFR) identifies \$7.1M as an accrued obligation for compensated absences as of 6/30/2014.



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	\$ 20,197,137	\$ 16,114,042	\$ 4,083,095	\$ 137,601	\$ (3,945,494)	-97%
Technology Fund	1,895,877	130,994	1,764,883	-	(1,764,883)	-100%
Athletics Fund	91,786	91,271	515	-	(515)	-100%
Preschool Fund	142,597	142,597	-	-	-	0%
Risk Management Fund	731,911	123,499	608,412	-	(608,412)	-100%
Community Schools Fund	1,810,023	162,275	1,647,748	1,797,636	149,888	9%
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	415,768	415,278	490	-	(490)	-100%
CPP Fund	50,352	50,352	-	-	-	0%
Bond Redemption Fund	33,567,992	-	33,567,992	33,361,706	(206,286)	-1%
2006 Building Fund	-	-	-	-	-	0%
2014 Building fund	256,519,446	-	256,519,446	131,955,560	(124,563,886)	-49%
Capital Reserve Fund	2,002,954	108,550	1,894,404	-	(1,894,404)	-100%
Food Services Fund (Enterprise Fund)	-	-	-	-	-	0%
Health Insurance Fund	4,686,743	3,152,211	1,534,532	-	(1,534,532)	-100%
Dental Insurance Fund	365,796	249,169	116,627	-	(116,627)	-100%
Trust and Agency Funds	2,500,608	-	2,500,608	2,603,608	103,000	4%
Pupil Activity Fund	2,798,247	-	2,798,247	2,698,247	(100,000)	-4%
Charter School Fund	4,949,606	720,243	4,229,363	4,256,655	27,292	1%
GRAND TOTAL:	\$ 332,840,763	\$ 21,691,363	\$ 311,149,400	\$ 176,811,013	\$ (134,338,387)	

*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 Chromebooks, tablets, desktops, laptops, projectors, large screen TVs, document cameras, and other technology projects that span multiple years.

Risk Management Fund – Fund balance is a result of the timing of expenses and collection of insurance and FEMA reimbursements from the 2013 floods.

2014 Building Fund – Fund balance represents bond proceeds that continue to be spent down as planned within the 2014 Bond Program.

Capital Reserve Fund – Fund balance represents carryover funds for transportation, which includes buses and white fleet vehicle leasing that are scheduled for delivery in the 2015-16 fiscal year, as well as sustainability, energy projects, and security improvement.

Health Insurance Fund – A portion of the beginning fund balance will be used to mitigate the increased cost of health insurance benefits. Benefit contributions are projected to increase by 4.8 percent.

Budgeted Expenditures per Student

FUND:	2014-15		2015-16	
	Budgeted Expenditures	Budgeted Expenditures Per Student FTE	Budgeted Expenditures	Budgeted Expenditures Per Student FTE
Operating Funds	\$309,177,881	\$ 10,256	\$ 312,585,971	\$ 10,529
CPP Fund	1,678,415	57	1,645,461	55
Grant Fund	19,500,000	663	19,500,000	657
Special Revenue Funds*	13,842,585	733	22,593,601	761
Food Services Fund (Enterprise Fund)	-	-	-	-
Internal Service Funds**	31,455,399	1,070	30,806,190	1,038
Bond Redemption Fund	36,086,524	1,227	40,793,722	1,374
Capital Project Funds	19,849,968	675	129,644,305	4,366
Trust/Agency Funds	12,330,000	419	12,822,000	432
Total Budget	\$ 443,920,772	\$ 15,100	\$ 570,391,250	\$ 19,212
BUDGETED ENROLLMENT:	2014-15		2015-16	
Student Enrollment	30,364		30,367	
Student FTE	29,398.4		29,687.3	

* 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	-	-	0.509	11.119	-	-	-	-	2.998	0.141	-	14.767
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.333	-	-	-	5.333
119 BEAR CREEK ELEMENTARY	-	1.000	-	21.593	1.000	-	-	-	3.529	2.250	1.750	31.122
120 BIRCH ELEMENTARY	-	1.000	-	20.997	0.832	-	-	-	5.618	2.050	2.000	32.497
124 COLUMBINE ELEMENTARY	-	1.000	0.500	32.413	1.499	-	-	-	5.216	2.275	2.500	45.403
127 CREST VIEW ELEMENTARY	-	1.000	0.500	30.354	1.000	-	-	-	4.846	2.500	2.750	42.950
130 DOUGLASS ELEMENTARY	-	1.000	-	22.496	1.000	-	-	-	3.568	2.250	2.000	32.314
131 SANCHEZ ELEMENTARY	-	1.000	0.500	25.277	0.250	-	-	-	7.032	1.925	2.000	37.984
132 EISENHOWER ELEMENTARY	-	1.000	-	21.586	1.000	-	-	-	6.639	2.000	2.500	34.725
134 EMERALD ELEMENTARY	-	1.000	-	23.782	0.612	-	-	-	6.121	2.125	2.500	36.140
136 FLATIRONS ELEMENTARY	-	1.000	-	14.980	0.500	-	-	-	2.501	2.000	1.750	22.731
138 FOOTHILL ELEMENTARY	-	1.000	0.500	26.401	1.000	-	-	-	5.538	2.250	3.000	39.689
141 GOLD HILL ELEMENTARY	-	0.100	-	2.377	-	-	-	-	0.466	0.250	0.250	3.443
144 HEATHERWOOD ELEMENTARY	-	1.000	-	18.666	1.000	-	-	-	5.354	2.000	2.500	30.520
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.277	-	-	-	-	0.360	0.250	0.250	3.237
150 KOHL ELEMENTARY	-	1.000	-	24.982	1.000	-	-	-	5.692	2.375	2.500	37.549
153 LAFAYETTE ELEMENTARY	-	1.000	0.500	29.190	2.000	-	-	-	6.713	2.625	2.500	44.528
154 RYAN ELEMENTARY	-	1.000	-	20.701	2.000	-	-	-	5.076	1.925	2.000	32.702
156 FIRESIDE ELEMENTARY	-	1.000	-	23.337	1.000	-	-	-	3.451	2.125	2.500	33.413
157 LOUISVILLE ELEMENTARY	-	1.000	0.500	29.404	1.000	-	-	-	7.153	2.500	2.500	44.057
158 COAL CREEK ELEMENTARY	-	1.000	-	20.363	1.000	-	-	-	2.517	2.125	2.000	29.005
161 BCSIS	-	1.000	-	16.420	0.200	-	-	-	2.191	2.000	1.250	23.061
164 CREEKSIDE ELEMENTARY	-	1.000	-	19.485	0.450	-	-	-	5.460	1.875	2.000	30.270
166 MESA ELEMENTARY	-	1.000	-	15.947	0.500	-	-	-	3.230	2.000	1.750	24.427
169 NEDERLAND ELEMENTARY	-	1.000	-	14.337	0.500	-	-	-	4.543	2.000	2.500	24.880
180 PIONEER ELEMENTARY	-	1.000	-	30.984	1.000	-	-	-	4.944	2.125	3.000	43.053
185 SUPERIOR ELEMENTARY	-	1.000	-	22.488	1.000	-	-	-	2.703	2.125	2.750	32.066
190 UNIVERSITY HILL ELEM	-	1.000	-	27.630	1.000	-	-	-	4.982	2.875	2.750	40.237
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.703	0.350	-	-	-	2.009	1.875	1.250	21.187
193 COMMUNITY MONTESSORI	-	1.000	-	14.446	0.500	-	-	-	2.778	2.000	1.750	22.474
196 WHITTIER ELEMENTARY	-	1.000	-	26.139	1.000	-	-	-	4.128	2.125	1.750	36.142
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.509	631.204	24.193	-	-	5.333	127.356	58.941	60.500	938.236
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	0.083	2.188	-	-	-	-	0.319	-	-	2.590
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.333	-	-	-	4.333
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.607	3.000	-	-	-	6.685	3.000	3.000	47.292
230 MANHATTAN MIDDLE	-	1.000	1.000	30.540	3.000	-	-	-	4.947	3.000	3.000	46.487
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	32.680	3.000	-	-	-	2.741	2.500	3.000	45.921
252 ANGEVINE MIDDLE	-	1.000	2.000	40.175	4.000	-	-	-	8.224	2.978	3.750	62.127
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.010	3.000	-	-	-	4.312	3.000	3.250	47.572
260 PLATT MIDDLE	-	1.000	1.000	27.580	3.000	-	-	-	5.049	3.000	3.750	44.379
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	25.030	2.960	-	-	-	5.027	3.000	3.000	41.017
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.083	269.026	24.960	-	-	4.333	41.908	23.478	26.000	406.788
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	13.324	-	-	-	-	0.403	-	-	13.727
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.334	-	-	-	4.334
310 BOULDER HIGH	-	1.000	4.000	93.347	5.600	-	-	1.000	14.149	7.750	7.500	134.346
315 BROOMFIELD HIGH	-	1.000	3.000	71.614	4.500	-	-	0.600	15.561	6.696	7.250	110.221
320 CENTAURUS HIGH	-	1.000	3.000	57.936	4.100	-	-	0.277	12.941	5.500	5.750	90.504
330 FAIRVIEW HIGH	-	1.000	4.000	95.954	6.700	-	-	1.000	18.167	8.000	8.000	142.461
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	77.064	4.700	-	-	0.800	10.769	6.756	7.000	111.089
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	17.800	431.584	27.301	-	-	9.046	73.128	37.452	37.750	640.061
440 ARAPAHOE RIDGE HIGH	-	1.000	2.000	12.097	1.200	-	-	0.375	1.235	2.000	-	19.907
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	28.314	4.200	-	3.579	0.375	11.086	5.780	4.500	61.334
502 MONARCH K-8	-	1.000	1.500	44.523	2.500	-	-	-	7.827	3.875	3.500	64.725
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.407	21.824	2.000	-	-	0.375	5.977	3.500	3.000	39.083
505 ASPEN CREEK K-8	-	1.000	2.000	47.981	2.500	-	-	-	14.027	3.750	4.000	75.258
506 ELDORADO K-8	-	1.000	2.000	49.412	2.500	-	-	-	5.318	4.250	4.250	68.730
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	7.407	168.277	9.500	-	1.000	0.375	33.149	15.775	15.125	254.808



All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.200	-	2.800
603 DEPUTY SUPERINTENDENT	-	-	-	-	-	-	1.000	-	-	-	-	1.000
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	0.800	-	-	-	-	-	-	-	-	-	-	0.800
608 PLANNING & ASSESSMENT	2.000	-	-	-	-	-	3.000	-	-	1.000	-	6.000
610 PRESCHOOL	0.333	-	-	-	-	-	-	-	-	0.471	-	0.804
611 SPECIAL EDUCATION	4.000	-	-	18.977	1.000	91.218	-	-	18.719	4.100	-	138.014
613 STUDENT SUCCESS	2.000	-	-	-	-	-	-	-	-	1.000	-	3.000
614 INSTITUTIONAL EQUITY	-	-	-	-	2.200	-	-	-	-	0.552	-	2.752
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	-	2.000	-	-	-	-	2.000	-	5.000
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	0.500	-	1.000	0.750	-	4.250
618 MIDDLE LEVEL ED ADMIN	0.500	-	-	-	-	-	-	-	-	0.500	-	1.000
619 SECONDARY ED ADMIN	1.500	-	-	-	-	-	0.500	-	-	0.500	-	2.500
625 ONLINE EDUCATION	0.300	-	-	-	-	-	1.000	-	-	0.300	-	1.600
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
631 ART	0.500	-	-	-	-	-	-	-	-	-	-	0.500
632 MUSIC	0.500	-	-	-	-	-	-	-	-	-	-	0.500
634 LITERACY	1.000	-	-	-	7.500	-	-	-	-	1.000	-	9.500
635 DISTRICT-WIDE INSTRUCTION	0.300	-	-	-	-	-	3.292	-	-	0.250	-	3.842
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	-	-	2.000	47.000	54.000
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	-	-	-	-	2.000
687 HUMAN RESOURCES	5.000	-	-	-	1.690	-	2.000	1.000	-	9.000	-	18.690
688 BUDGET SERVICES	-	-	-	-	-	-	7.000	-	-	-	-	7.000
689 INFORMATION TECHNOLOGY	5.000	-	-	-	4.000	-	3.000	28.000	-	1.400	-	41.400
690 FINANCE & ACCOUNTING	0.600	-	-	-	-	-	8.000	-	-	5.750	-	14.350
695 PURCHASING	-	-	-	-	-	-	-	-	-	3.000	-	3.000
698 HEALTH SERVICES	1.000	-	-	-	1.000	8.800	-	1.000	1.800	2.762	-	16.362
6 CENTRALIZED SERVICES TOTAL	39.833	-	-	18.977	19.630	100.118	45.867	30.500	21.519	50.535	60.200	387.179
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	1.000	-	-	-	8.000	9.000
792 PRINT SHOP	-	-	-	-	-	-	0.200	1.250	-	-	1.500	2.950
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	1.200	2.250	-	-	9.500	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	-	-	-	0.300	-	-	-	-	-	-	-	0.300
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	1.000	-	-	-	-	1.000	-	-	2.000
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	3.300	-	-	-	-	1.000	-	4.000	8.300
TOTAL GENERAL OPERATING FUND	39.833	46.900	39.799	1,550.682	111.284	100.118	51.646	52.212	309.459	191.961	217.575	2,711.469
OTHER DISTRICT FUNDS												
15 TECHNOLOGY FUND	-	-	-	-	-	-	0.200	-	-	-	-	0.200
16 ATHLETIC FUND	0.500	-	-	-	-	-	-	-	-	-	-	0.500
17 PRESCHOOL FUND	1.667	-	-	19.333	-	6.539	-	-	42.470	4.549	1.000	75.558
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.000	-	-	-	-	-	10.000	-	76.929	5.425	2.000	95.354
21 FOOD SERVICES FUND	1.000	-	-	-	-	-	9.000	-	-	2.000	81.393	93.393
22 GRANTS FUND	0.600	-	1.000	46.181	11.020	4.439	4.265	-	38.232	4.900	-	110.637
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	6.000	1.000	35.000	12.000	219.000	274.000
29 COLORADO PRESCHOOL PROGRAM	-	-	-	5.670	-	-	1.000	-	7.375	0.605	-	14.650
42 2014 BUILDING FUND	2.000	-	-	-	-	-	4.000	1.000	-	5.000	-	12.000
66 HEALTH INSURANCE FUND	1.150	-	-	-	-	-	0.800	-	-	-	-	1.950
67 DENTAL INSURANCE FUND	0.250	-	-	-	-	-	0.200	-	-	-	-	0.450
10 OTHER DISTRICT FUNDS TOTAL	9.767	-	1.000	71.184	11.020	10.978	36.665	2.000	200.006	34.729	303.393	680.742
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	1.000	1.000	18.750	1.833	-	1.000	-	3.660	2.490	-	29.733
925 SUMMIT CHARTER	-	-	-	6.500	2.500	-	-	-	-	1.500	-	10.500
932 BOULDER PREP CHARTER	-	1.000	0.600	21.600	0.250	-	0.350	0.400	10.300	1.900	1.800	38.200
954 JUSTICE HIGH CHARTER	-	1.000	0.200	4.700	-	-	-	-	-	0.900	-	6.800
956 PEAK TO PEAK CHARTER	7.000	3.000	2.000	77.150	9.100	-	7.690	-	16.460	10.640	11.170	144.210
11 CHARTER SCHOOL FUND	7.000	6.000	3.800	128.700	13.683	-	9.040	0.400	30.420	17.430	12.970	229.443
ALL FUNDS GRAND TOTAL	56.600	52.900	44.599	1,750.566	135.987	111.096	97.351	54.612	539.885	244.120	533.938	3,621.654



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):
61.698 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	15.61% of total Special Education budget
State Funds: Categorical Reimbursements	12.96% of total Special Education budget
Local Funds: School Finance Act, Mill Levy Override	71.43% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Budget
Salaries/Wages	\$ 20,936,517	\$ 20,619,872	\$ 21,199,871	\$ 21,901,674	\$ 23,660,329	\$ 25,326,666
Benefits	5,571,512	5,799,384	5,932,854	6,369,006	7,229,892	7,823,266
Purchased Services, Supplies, Capital Outlay	1,452,436	1,687,534	1,496,623	1,627,616	1,084,074	1,014,065
Total General Operating Fund Expenditures	\$ 27,960,465	\$ 28,106,790	\$ 28,629,348	\$ 29,898,296	\$ 31,974,295	\$ 34,163,997
Charter Expenditures	267,308	309,132	346,178	274,330	368,778	201,528
Transportation Expenditures	594,614	581,806	800,212	1,198,371	1,400,303	1,510,985
Maintenance of Effort	\$ 28,822,387	\$ 28,997,728	\$ 29,775,738	\$ 31,370,997	\$ 33,743,376	\$ 35,876,510
Total Grant Expenditures ^{1, 2}	\$ 7,164,579	\$ 6,227,177	\$ 5,229,691	\$ 5,203,977	\$ 6,240,957	\$ 5,330,822
Total Expenditures	\$ 35,986,966	\$ 35,224,904	\$ 35,005,429	\$ 36,574,974	\$ 39,984,333	\$ 41,207,332
Personnel (full-time equivalents) ^{3, 4}						
Instructional Staff ⁴	292.990	300.971	306.809	295.361	306.709	295.477
Paraprofessionals	235.750	187.630	179.943	172.141	176.654	187.572
Clerical	7.100	7.100	8.600	7.100	10.100	10.100
Administrators	6.250	6.450	6.000	6.000	6.000	6.000
Total General Fund & Grant Personnel	542.09	502.15	501.35	480.60	499.46	499.15
October Pupil Count	2,733	2,866	2,826	2,874	3,028	3,028
December Pupil Count ⁵	2,941	3,030	2,957	2,940	3,126	3,181
Per October Pupil Expenditure	\$ 13,168	\$ 12,291	\$ 12,387	\$ 12,726	\$ 13,205	\$ 13,609
Per December Pupil Expenditure	\$ 12,236	\$ 11,625	\$ 11,838	\$ 12,440	\$ 12,790	\$ 12,952
State Categorical Reimbursement	\$ 4,185,066	\$ 4,354,340	\$ 4,538,463	\$ 5,171,767	\$ 5,181,532	\$ 5,326,615
High Cost Reimbursement	\$ 115,046	\$ 226,836	\$ 204,880	\$ 134,920	\$ -	\$ -
State Child Find Reimbursement	\$ -	\$ 114,244	\$ 92,257	\$ 90,868	\$ 90,868	\$ 90,868

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.

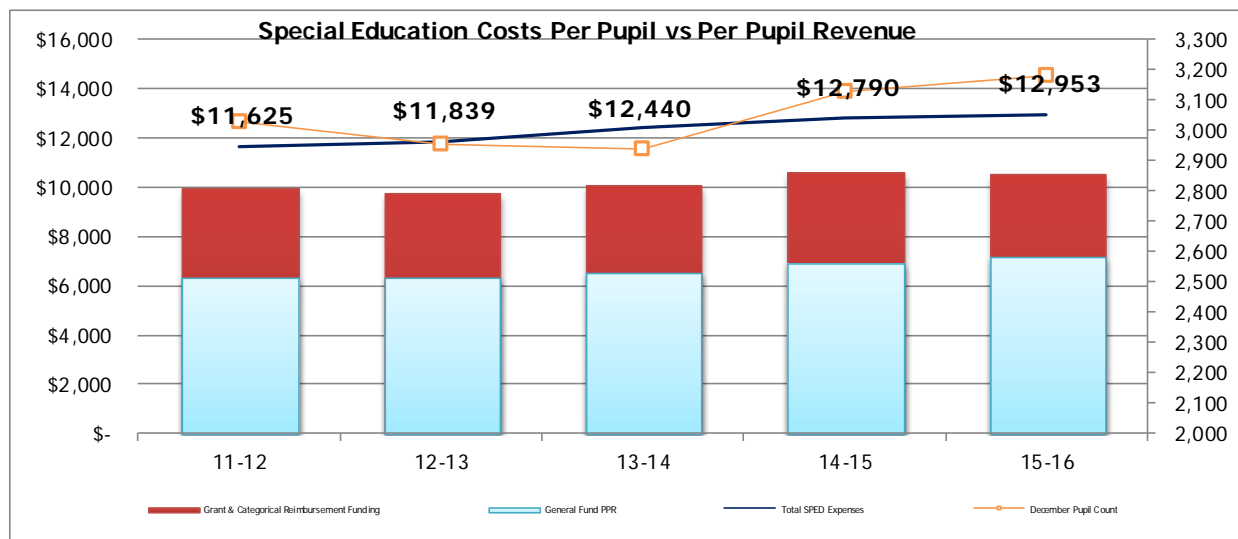


Special Education Costs

The number of students in Special Education has slightly increased since 2011-12. Per pupil expenditures have increased on average 2.3 percent per year over the last five years and the 2015-16 budgeted expenditures are expected to increase by 1.3 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 9.6 percent since the 2011-12 fiscal year. Over the same five-year period the district has received 34.6 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

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





Computation of Legal Debt Margin

(Unaudited)

2014 Assessed Valuation	\$ 4,903,070,971
Debt Limit Percentage	<u>20.00%</u>
Legal Debt Limit	980,614,194
Debt Outstanding as of June 30, 2014	<u>337,495,000</u>
Legal Debt Margin	<u>\$ 643,119,194</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.



General Obligation Debt: Bond Redemption Fund

	<u>Balance 6/30/2013</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 6/30/2014</u>
2009B G.O. Bonds	50,070,000.00		(1,325,000.00)	48,745,000.00
2009 G.O. Bonds	176,100,000.00		(220,000.00)	175,880,000.00
2007B G.O. Bonds	16,370,000.00		(9,180,000.00)	7,190,000.00
2007 G.O. Bonds	107,745,000.00		(2,065,000.00)	105,680,000.00
Totals	<u>350,285,000.00</u>	<u>-</u>	<u>(12,790,000.00)</u>	<u>337,495,000.00</u>

Payments To Maturity

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	13,370,000	14,706,524	28,076,524
2016	13,835,000	14,199,118	28,034,118
2017	14,225,000	13,770,018	27,995,018
2018	14,685,000	13,298,380	27,983,380
2019	15,165,000	12,755,380	27,920,380
2020-2024	64,350,000	55,019,520	119,369,520
2025-2029	79,395,000	38,244,581	117,639,581
2030-2034	99,550,000	17,867,519	117,417,519
2035	22,920,000	573,000	23,493,000
Total	<u>337,495,000</u>	<u>180,434,039</u>	<u>517,929,039</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 OPERATING FUND

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General Operating Fund

Summary

	2013-14 Audited Actual	2014-15 Revised Budget	2014-15 Estimated as of 3/31/2015	2015-16 Proposed Budget
Generally Accepted Accounting Principles				
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 25,125,334	\$ 23,140,843	\$ 23,140,843	\$ 20,197,137
GAAP BASIS BEGINNING BALANCE & RESERVES				
Total One-Time Funds	\$ 7,285,133	\$ 4,278,614	\$ 4,278,614	\$ 4,083,095
Carryover Funds	3,244,933	3,218,579	3,218,579	-
Subtotal Beginning Balance	3,244,933	3,218,579	3,218,579	-
Warehouse Reserve	376,107	553,598	553,598	550,000
Debt Service Reserve (COP's)	-	-	-	-
Contract Reserve	120,000	120,000	120,000	120,000
Other GAAP Reserves	302,971	402,900	402,900	120,000
Contingency Reserve	6,898,095	7,283,576	7,283,576	7,662,021
Emergency Reserve (TABOR)	6,898,095	7,283,576	7,283,576	7,662,021
Subtotal Reserves	14,595,268	15,643,650	15,643,650	16,114,042
TOTAL BEGINNING BALANCE & RESERVES	\$ 25,125,334	\$ 23,140,843	\$ 23,140,843	\$ 20,197,137
TOTAL REVENUE	273,620,294	289,501,482	290,123,120	301,386,561
TOTAL SOURCES	\$ 298,745,628	\$ 312,642,325	\$ 313,263,963	\$ 321,583,698
TOTAL EXPENDITURES	\$ 239,193,743	\$ 255,400,712	\$ 254,853,147	\$ 265,899,850
TOTAL RESERVES	-	16,114,042	-	16,743,992
TOTAL TRANSFERS	36,411,042	38,213,679	38,213,679	38,802,255
TOTAL USES	\$ 275,604,785	\$ 309,728,433	\$ 293,066,826	\$ 321,446,097
BUDGET BASIS ENDING FUND BALANCE	\$ 23,140,843	\$ 2,913,892	\$ 20,197,137	\$ 137,601
Generally Accepted Accounting Principles				
(GAAP) Fund Balance (Inc Unspent Reserves)	\$ 23,140,843	\$ 19,027,934	\$ 20,197,137	\$ 16,881,593



General Operating Fund (continued)

Revenue Summary

	2013-14 Audited Actual	2014-15 Revised Budget	2014-15 Estimated as of 3/31/2015	2015-16 Proposed Budget
REVENUE				
Local Sources				
Property Taxes - Current	\$ 122,566,263	\$ 123,955,611	\$ 122,672,316	\$ 135,897,741
Property Taxes - Election	61,604,411	63,671,929	63,671,929	65,992,842
Property Tax - Credits/Abatements	2,400,206	2,579,374	2,579,374	1,505,300
Property Taxes - Delinquent	180,856	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	5,397,314	4,492,595	4,706,162	4,482,539
Specific Ownership Taxes - Equalized	6,186,191	6,402,708	6,894,141	7,100,966
Tuition	549,054	443,685	443,685	489,425
Interest	17,015	20,000	20,000	20,000
Services Provided to Charters	4,428,917	4,560,848	4,560,848	3,638,219
Miscellaneous Revenue	295,575	215,000	215,000	215,000
Indirect Cost Reimbursement	677,216	655,000	655,000	655,000
Subtotal Local Sources	\$ 204,303,018	\$ 207,196,750	\$ 206,618,456	\$ 220,197,032
State Sources				
Finance Act	\$ 61,203,457	\$ 73,101,804	74,232,052	\$ 71,670,965
Vocational Education Reimbursement	1,014,120	975,949	975,949	1,003,276
Special Education Reimbursement	5,306,751	5,181,532	5,181,532	5,326,615
READ Act	328,088	747,836	747,836	747,836
ELPA Reimbursement	273,212	1,000,000	1,009,685	1,010,337
Talented and Gifted Reimbursement	273,555	281,743	281,743	289,632
CDE Audit Adjustments/Assessment	-	(150,000)	(90,000)	(25,000)
Medicaid Reimbursements	827,225	1,075,000	1,075,000	1,075,000
Other State Revenue	90,868	90,868	90,868	90,868
Subtotal State Sources	\$ 69,317,276	\$ 82,304,732	\$ 83,504,665	\$ 81,189,529
TOTAL REVENUE	\$ 273,620,294	\$ 289,501,482	\$ 290,123,120	\$ 301,386,561



General Operating Fund (continued)

Expenditures Summary

	2013-14 Audited Actual	2014-15 Revised Budget	2014-15 Estimated as of 3/31/2015	2015-16 Proposed Budget
EXPENDITURES:				
101-125 Administrators & Principals	\$ 12,702,643	\$ 14,506,179	\$ 13,879,909	\$ 15,182,105
201-218 Teachers	115,343,561	121,979,698	119,820,715	126,810,846
231-239 Psych/SocWkr/OT/PT	7,184,017	6,587,210	8,091,394	8,184,992
300-359 Professional Support Staff	3,488,983	3,955,874	4,044,012	4,082,651
360-390 Technical Support Staff	3,166,730	3,256,398	3,666,115	3,526,147
401-490 Para educators & Aides	9,223,145	9,016,191	9,006,196	9,559,687
500-516 Office & Admin Support Staff	8,719,633	9,143,018	9,190,601	9,685,168
600-637 Crafts/Trades Services	9,611,843	10,047,553	10,060,594	10,821,667
Subtotal Salaries	\$ 169,440,555	\$ 178,492,121	\$ 177,759,536	\$ 187,853,263
Employee Benefits	46,804,746	51,400,928	51,308,853	55,451,337
Subtotal Personnel Expenditures	\$ 216,245,301	\$ 229,893,049	\$ 229,068,389	\$ 243,304,600
Purchased Prof & Tech Services	\$ 3,455,668	\$ 6,327,103	\$ 5,981,449	\$ 5,394,161
Purchased Property Services	3,651,350	3,554,155	3,638,836	3,758,999
Other Purchased Services	2,472,398	2,478,885	2,493,406	2,438,888
Supplies	11,893,169	12,162,637	12,903,575	10,353,281
Property and Equipment	613,792	558,757	605,730	517,332
Other Uses of Funds	862,065	426,126	161,762	132,589
Subtotal Non Personnel Expenditures	\$ 22,948,442	\$ 25,507,663	\$ 25,784,758	\$ 22,595,250
TOTAL EXPENDITURES	\$ 239,193,743	\$ 255,400,712	\$ 254,853,147	\$ 265,899,850








General Operating Fund (continued)

Reserves & Transfer Summary

	2013-14 Audited Actual	2014-15 Revised Budget	2014-15 Estimated as of 3/31/2015	2015-16 Proposed Budget
RESERVES:				
Contingency Reserve	\$ -	\$ 7,662,021	\$ -	\$ 7,976,996
% of Expenditures	0.0%	3.0%	0.0%	3.0%
Emergency Reserve	-	7,662,021	-	7,976,996
% of Expenditures	0.0%	3.0%	0.0%	3.0%
Transportation Fuel Reserve	-	-	-	-
Other GAAP Reserves	-	120,000	-	120,000
Early Childhood Expansion Reserve	-	-	-	-
Charter Enrollment Reserve	-	-	-	-
Multi Year Contract Reserve	-	120,000	-	120,000
Warehouse Reserve	-	550,000	-	550,000
TOTAL RESERVES	\$ -	\$ 16,114,042	\$ -	\$ 16,743,992
TRANSFERS TO:				
Risk Management Fund	\$ 3,366,687	\$ 3,366,687	\$ 3,366,687	\$ 3,366,687
Capital Reserve Fund	2,448,297	2,745,703	2,745,703	1,288,858
Charter Fund	20,182,575	21,386,904	21,386,904	21,981,923
Preschool Fund	3,556,785	3,395,197	3,395,197	3,764,441
Colorado Preschool Fund	1,094,973	1,745,101	1,745,101	1,683,998
Food Services	405,017	225,000	225,000	396,300
Technology Fund	1,768,113	1,771,749	1,771,749	1,636,599
Transportation Fund	2,577,212	2,800,871	2,800,871	3,693,684
Athletic Fund	1,934,415	1,830,374	1,830,374	1,988,320
TRANSFERS FROM:				
Community Schools Fund	\$ (923,032)	\$ (1,053,907)	\$ (1,053,907)	\$ (998,555)
TOTAL TRANSFERS	\$ 36,411,042	\$ 38,213,679	\$ 38,213,679	\$ 38,802,255
TOTAL USES	\$ 275,604,785	\$ 309,728,433	\$ 293,066,826	\$ 321,446,097



Stretching Your BVSD Dollar

	11-12 REVISED BUDGET	12-13 REVISED BUDGET	13-14 REVISED BUDGET	14-15 REVISED BUDGET	15-16 PROPOSED BUDGET	% of Total	
INSTRUCTION	\$120,445,952	\$123,652,686	\$129,481,093	\$134,817,018	\$141,876,779	53.37%	
Regular Education	115,265,834	118,422,302	124,317,681	129,641,974	136,185,565	51.22%	
Vocational Education	2,664,546	2,681,704	2,558,182	2,572,932	2,860,304	1.08%	
Cocurricular Education and Athletics	1,170,647	1,105,089	1,108,876	1,117,442	1,273,718	0.48%	
Talented and Gifted Education	1,344,925	1,443,591	1,496,354	1,484,670	1,557,192	0.59%	
SPECIAL INSTRUCTION	\$35,302,731	\$34,378,287	\$35,564,011	\$38,599,384	\$40,951,449	15.40%	
Special Education	29,732,666	28,750,825	29,352,491	31,974,295	34,163,997	12.85%	
Literacy and Language Support Services	5,570,065	5,627,462	6,211,520	6,625,089	6,787,452	2.55%	
INSTRUCTIONAL SUPPORT	\$16,260,270	\$18,108,684	\$21,810,970	\$21,592,228	\$20,349,131	7.66%	
Student Services	7,777,854	9,941,005	11,576,256	11,047,364	9,644,078	3.63%	
Instructional Staff Support	8,482,416	8,167,679	10,234,714	10,544,864	10,705,053	4.03%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$37,179,450	\$38,845,136	\$40,492,156	\$43,138,006	\$45,192,843	17.00%	
School Administration	17,540,139	18,116,252	19,476,087	21,089,322	21,722,004	8.17%	
Operations and Maintenance	19,639,311	20,728,884	21,016,069	22,048,684	23,470,839	8.83%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$19,002,978	\$14,951,703	\$15,437,650	\$17,254,076	\$17,529,648	6.59%	
General Administration	2,890,750	2,860,641	2,657,020	3,865,095	3,865,500	1.45%	
Business Services	3,111,009	3,688,215	4,146,557	4,047,840	3,669,653	1.38%	
Central Services	9,626,489	8,402,847	8,634,073	9,341,141	9,994,495	3.76%	
Enterprise Operations (<i>print shop</i>)	94,730	-	-	-	-	0.00%	
Debt Services (<i>payments on debt</i>)	3,280,000	-	-	-	-	0.00%	
GRAND TOTAL	\$228,191,381	\$229,936,496	\$242,785,880	\$255,400,712	\$265,899,850	100.02%	

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	\$ 136,185,565			51.22%
GENERAL INSTRUCTION - ALL LEVELS		119,404,650	87.68%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		8,332,096	6.12%	
ELEMENTARY LITERACY		2,789,397	2.05%	
INSTRUMENTAL MUSIC		2,531,021	1.86%	
DROPOUT PREVENTION		1,307,874	0.96%	
MIDDLE LEVEL LITERACY		520,027	0.38%	
SECONDARY LEVEL LITERACY		520,209	0.38%	
K-3 LITERACY		300	0.00%	
HIGH SCHOOL OPTIONS		84,677	0.06%	
IB PROGRAM		253,084	0.19%	
CONNECTIONS		285,898	0.21%	
MULTI-CULTURAL		151,432	0.11%	
EXPELLED STUDENT SERVICES		4,900	0.00%	
VOCATIONAL EDUCATION	\$ 2,860,304			1.08%
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,273,718			0.48%
TALENTED AND GIFTED EDUCATION	\$ 1,557,192			0.59%
TOTAL INSTRUCTION	\$ 141,876,779			53.37%
<u>SPECIAL INSTRUCTION</u>				
SPECIAL EDUCATION	\$ 34,163,997			12.85%
LITERACY AND LANGUAGE SUPPORT SERVICES	6,787,452			2.55%
TOTAL SPECIAL INSTRUCTION	\$ 40,951,449			15.40%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES	\$ 9,644,078			3.63%
COUNSELING SERVICES		4,430,297	45.95%	
NURSING AND HEALTH SERVICES		2,884,272	29.91%	
DROPOUT PREVENTION		216,491	2.24%	
FAMILY RESOURCE SCHOOLS		160,000	1.66%	
TRANSLATION SERVICES		146,153	1.52%	
SOCIAL WORK SERVICES		128,263	1.33%	
FAMILY ADVOCATE PROGRAM		143,133	1.48%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		1,535,469	15.92%	
INSTRUCTIONAL STAFF SUPPORT	\$ 10,705,053			4.03%
LIBRARY SUPPORT SERVICES		4,600,245	42.97%	
TECHNOLOGY SPECIALISTS		919,943	8.59%	
K-3 LITERACY		824,121	7.70%	
ADMIN AND EVALUATION OF LEARNING SERVICES		979,184	9.15%	
CULTURAL DIVERSITY		64,301	0.60%	
CURRICULUM DEVELOPMENT COUNCIL		3,305	0.03%	
MEDIA SUPPORT SERVICES		127,813	1.19%	
STAFF DEVELOPMENT		464,821	4.34%	
INDUCTION		136,485	1.27%	
SUPERVISION OTHER INSTRUCTIONAL		58,004	0.54%	
OTHER INSTRUCTIONAL STAFF SUPPORT		2,526,831	23.60%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 20,349,131			7.66%



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	\$ 21,722,004			8.17%
PRINCIPAL'S OFFICE		21,147,045	97.35%	
SCHOOL ADMINISTRATION SERVICES		491,443	2.26%	
SCHOOL LEVEL SUPPORT		66,783	0.31%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		16,733	0.08%	
OPERATIONS AND MAINTENANCE	\$ 23,470,839			8.83%
MAINTENANCE & OPERATIONS		20,275,536	86.39%	
ENVIRONMENTAL SERVICES		864,774	3.68%	
ADMIN OF MAINTENANCE AND OPERATIONS		1,098,619	4.68%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		1,231,910	5.25%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS	\$ 45,192,843			17.00%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION	\$ 3,865,500			1.45%
SUPERINTENDENT		629,022	16.28%	
TAX COLLECTION FEES		417,000	10.79%	
SECONDARY EDUCATION SUPPORT		549,145	14.21%	
LEGAL SERVICES		311,957	8.07%	
ELEMENTARY EDUCATION SUPPORT		505,251	13.07%	
ADMIN OF GENERAL SUPPORT SERVICES		488,333	12.63%	
STAFF NEGOTIATIONS SERVICES		247,489	6.40%	
GRANT PROCUREMENT		101,530	2.63%	
ELECTION SERVICES		69,750	1.80%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		546,023	14.13%	
BUSINESS SERVICES	\$ 3,669,653			1.38%
CENTRAL SERVICES	\$ 9,994,495			3.76%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		5,716,406	57.21%	
HUMAN RESOURCES		1,842,577	18.44%	
TELECOMMUNICATIONS		458,417	4.59%	
COMMUNICATION SERVICES		493,447	4.94%	
RESEARCH AND EVALUATION SERVICES		129,268	1.29%	
PLANNING SERVICES		286,496	2.87%	
INSURANCE MANAGEMENT SERVICES		329,850	3.30%	
SUBSTITUTE OFFICE		76,959	0.77%	
RECRUITMENT		375,515	3.76%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		285,560	2.86%	
TOTAL DISTRICT WIDE SUPPORT	\$ 17,529,648			6.59%
GRAND TOTAL GENERAL OPERATING FUND	\$ 265,899,850			100.00%

Footnotes:

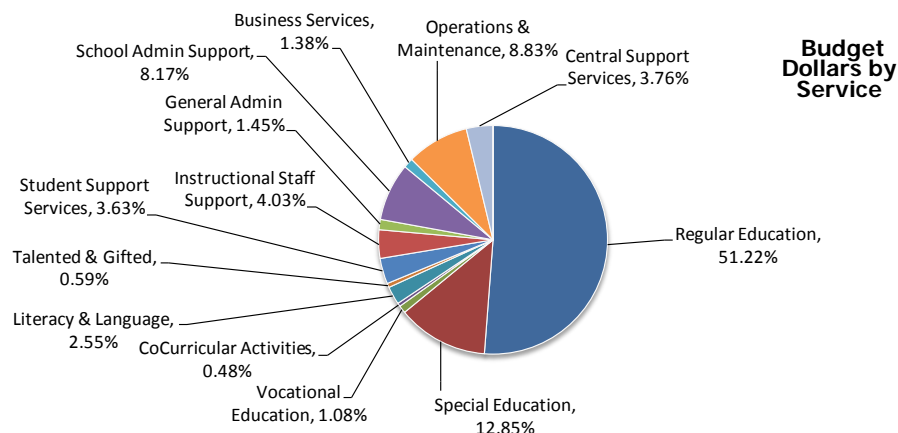
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 15-16 budgeted 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	\$ 136,185,565	51.22%	1,412.494
Vocational Education	2,860,304	1.08%	34.271
CoCurricular Activities	1,273,718	0.48%	0.000
Talented & Gifted	1,557,192	0.59%	19.462
Total Instruction	141,876,779	53.37%	1,466.227
<u>Special Instruction</u>			
Special Education	34,163,997	12.85%	407.813
Literacy & Language	6,787,452	2.55%	68.169
Total Special Instruction	40,951,449	15.40%	475.982
<u>Instructional Support</u>			
Student Support Services	9,644,078	3.63%	95.783
Instructional Staff Support	10,705,053	4.03%	95.919
Total Instructional Support	20,349,131	7.66%	191.702
<u>School Administration and Operations</u>			
School Admin Support	21,722,004	8.17%	225.945
Operations & Maintenance	23,470,839	8.83%	234.400
Total School Administration and Ops	45,192,843	17.00%	460.345
<u>District Wide Services and Community Obligations</u>			
General Admin Support	3,865,500	1.45%	17.313
Business Services	3,669,653	1.38%	35.350
Central Support Services	9,994,495	3.76%	61.600
Enterprise Operations	-	0.00%	2.950
Total District Wide Support	17,529,648	6.59%	117.213
GRAND TOTAL ALL SERVICES	\$ 265,899,850	100.00%	2,711.469

*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	Revised	Proposed
SRE	Actual	Actual	Actual	Budget	Budget
11 Regular Education	\$ 108,573,008	\$ 112,521,055	\$ 121,225,880	\$ 129,641,974	\$ 136,185,565
12 Special Education	28,106,790	28,629,348	29,898,296	31,974,295	34,163,997
13 Vocational Education	1,934,568	1,913,093	2,088,619	2,572,932	2,860,304
14 CoCurricular Ed/Athletics	1,069,155	1,055,734	1,094,552	1,117,442	1,273,718
16 Literacy & Language	6,100,675	5,573,594	6,542,243	6,625,089	6,787,452
17 Talented & Gifted	1,338,085	1,335,568	1,369,470	1,484,670	1,557,192
21 Student Support Services	8,826,014	9,653,490	10,821,102	11,047,364	9,644,078
22 Instructional Staff Support	8,102,021	8,050,304	9,751,997	10,544,864	10,705,053
23 General Administration Support	2,853,236	2,942,432	2,959,626	3,865,095	3,865,500
24 School Administration Support	18,289,069	18,716,606	19,267,265	21,089,322	21,722,004
25 Business Services	2,731,015	3,080,174	3,755,794	4,047,840	3,669,653
26 Operations & Maintenance	20,018,529	20,545,115	21,457,542	22,048,684	23,470,839
28 Central Support Services	9,164,274	8,406,277	8,961,357	9,201,523	9,967,495
29 Other Support Services	-	6,885	-	139,618	27,000
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	\$ 255,400,712	\$ 265,899,850



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 PROPOSED BUDGET
SRE 11 Regular Education	\$ 100,900,548	\$ 29,322,542	\$ 2,178,628	\$ 553,503	\$ 319,441	\$ 2,668,246	\$ 123,233	\$ 119,424	\$ 136,185,565
SRE 12 Special Education	25,326,666	7,823,266	46,456	11,039	852,910	69,991	19,509	14,160	34,163,997
SRE 13 Vocational Education	2,045,261	639,676	13,836	14,945	2,100	139,672	-	4,814	2,860,304
SRE 14 Co-Curricular Education & Athletics	1,055,504	208,461	8,553	-	-	800	-	400	1,273,718
SRE 16 Literacy & Language Support Services	5,234,061	1,493,917	6,103	2,681	10,471	38,426	-	1,793	6,787,452
SRE 17 Talented & Gifted Education	957,163	325,331	29,300	-	124,526	118,272	-	2,600	1,557,192
SRE 21 Student Support Services	6,298,347	1,901,006	703,262	24,910	78,529	420,281	166,800	50,943	9,644,078
SRE 22 Instructional Staff Support	7,666,440	2,394,432	264,755	64,423	50,736	215,418	11,573	37,276	10,705,053
SRE 23 General Administration Support	1,964,637	506,299	1,162,001	5,460	83,652	58,079	4,000	81,372	3,865,500
SRE 24 School Administration Support	16,682,248	4,727,528	44,328	12,191	135,587	106,511	4,314	9,297	21,722,004
SRE 25 Business Services	2,481,046	728,857	273,993	25,065	61,250	39,242	29,000	31,200	3,669,653
SRE 26 Operations & Maintenance	11,889,788	3,868,805	24,145	1,403,109	21,206	6,159,804	34,059	69,923	23,470,839
SRE 28 Central Support Services	5,199,073	1,460,625	638,801	1,545,475	698,230	243,039	124,844	57,408	9,967,495
SRE 29 Other Support Service	-	-	-	-	-	-	-	27,000	27,000
SRE 32 Enterprise Operations	152,481	50,592	-	96,198	250	75,500	-	(375,021)	-
GRAND TOTAL	\$ 187,853,263	\$ 55,451,337	\$ 5,394,161	\$ 3,758,999	\$ 2,438,888	\$ 10,353,281	\$ 517,332	\$ 132,589	\$ 265,899,850



Service (SRE) Budgets by Object (continued)

SRE Detail

SRE PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	PROPERTY	OTHER USES	PROPOSED BUDGET
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	38,650,214	11,455,379	6,319	253,985	33,113	483,212	8,752	46,379	\$ 50,937,353
0020 GEN MIDDLE EDUCATION	21,499,662	6,267,933	38,267	125,444	47,911	389,913	6,192	29,772	28,405,094
0030 GEN HIGH SCHOOL EDUCATION	29,833,382	8,644,158	557,801	164,017	141,531	318,013	51,610	57,455	39,767,967
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	88,180	-	-	88,180
0060 INTEGRATED EDUCATION	938,311	278,581	-	8,038	618	9,383	-	759	1,235,690
0080 LIBRARY INSTRUCTION	77,834	37,483	-	1,439	-	118,674	371	3,023	238,824
0090 OTHER GEN EDUCATION	1,524,677	208,641	1,575,131	-	96,268	395,388	41,948	(26,676)	3,815,377
0093 HOMEBOUND/HOSPITAL	20,173	3,985	-	-	-	-	-	-	24,158
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,450,718	421,642	-	-	-	29,700	-	882	1,902,942
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0300 OTHER ART PROGRAMS	-	-	-	-	-	7,413	-	186	7,599
0500 LANG ARTS ENGLISH	-	-	60	-	-	32,344	-	406	32,810
0510 LANGUAGE SKILLS	-	-	-	-	-	7,780	-	-	7,780
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	950	-	-	950
0600 FOREIGN LANGUAGES	-	-	25	-	-	20,852	-	-	20,877
0810 HEALTH EDUCATION	-	-	-	-	-	3,626	-	-	3,626
0830 PHYSICAL EDUCATION	2,477,706	720,085	-	-	-	18,377	110	401	3,216,679
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,457	-	-	3,457
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	7,941	-	-	7,941
1100 MATHEMATICS	-	-	-	-	-	380,086	-	-	380,086
1210 MUSIC GENERAL	2,474,529	719,143	1,000	-	-	13,007	20	1,150	3,208,849
1240 MUSIC VOCAL	-	-	-	-	-	6,475	-	306	6,781
1250 MUSIC INSTRUMENTAL	1,952,482	565,424	25	80	-	11,921	377	712	2,531,021
1251 CONCERT BAND	-	-	-	-	-	700	-	-	700
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	41,602	1,581	2,445	45,628
1500 SOCIAL SCIENCES	-	-	-	-	-	218,316	51	-	218,367
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	6,649	12,221	-	19,370
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
SRE TOTAL	100,900,548	29,322,542	2,178,628	553,503	319,441	2,668,246	123,233	119,424	\$ 136,185,565



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 PROPOSED BUDGET
PROGRAM									
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,105	23,722	4,325	-	800	4,045	-	-	\$ 152,997
0093 HOMEBOUND/HOSPITAL	23,332	4,608	-	-	-	-	-	-	27,940
1700 SPECIAL EDUCATION	15,176,419	4,884,206	11,808	11,039	602,726	58,831	19,509	13,485	20,778,023
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 DISABLT	3,135,634	884,167	-	-	-	-	-	-	4,019,801
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,336,642	457,989	173	-	246,809	-	-	-	2,041,613
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	-	-	-	-	-	675	290,770
SRE TOTAL	25,326,666	7,823,266	46,456	11,039	852,910	69,991	19,509	14,160	\$ 34,163,997
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,021,795	305,388	-	6,740	-	26,576	-	-	\$ 1,360,499
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	-	-	-	-	-	7,412	-	-	7,412
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	-	-	-	-	-	3,228	-	-	3,228
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	188,386	54,069	-	-	-	13,643	-	250	256,348
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	827	-	-	827
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	-	-	-	-	-	736	-	-	736
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
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	2,045,261	639,676	13,836	14,945	2,100	139,672	-	4,814	\$ 2,860,304



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 PROPOSED BUDGET
PROGRAM									
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1800 COCURRICULAR ACTIVITIES	5,434	1,074	-	-	-	-	-	-	\$ 6,508
1808 INTRAMURALS - GENERAL	295,177	58,295	-	-	-	-	-	-	353,472
1900 STUDENT ACTIVITIES	615,572	121,580	-	-	-	-	-	-	737,152
1910 ELEM SPONSOR STUDENT ACT	36,213	7,152	-	-	-	-	-	-	43,365
1920 MIDDLE SPONSOR STUDENT AC	102,028	20,146	-	-	-	-	-	-	122,174
8916 JITSUYGO HIGH SCH PROGRAM	1,080	214	8,553	-	-	800	-	400	11,047
SRE TOTAL	1,055,504	208,461	8,553	-	-	800	-	400	\$ 1,273,718
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,894,693	827,333	-	-	-	7,790	-	-	\$ 3,729,816
0020 GEN MIDDLE EDUCATION	887,171	253,481	-	-	-	9,748	-	163	1,150,563
0030 GEN HIGH SCHOOL EDUCATION	781,096	223,326	-	-	-	9,945	-	-	1,014,367
0090 OTHER GEN EDUCATION	4,154	820	692	-	-	3,763	-	865	10,294
2200 INSTRUCTIONAL STAFF SPRT	639,280	180,143	-	2,681	9,729	3,566	-	765	836,164
2212 CURRICULUM DEVELOPMENT	2,540	502	1,411	-	742	-	-	-	5,195
2214 EVALUATION INSTRUCT SVCS	25,127	8,312	4,000	-	-	3,614	-	-	41,053
SRE TOTAL	5,234,061	1,493,917	6,103	2,681	10,471	38,426	-	1,793	\$ 6,787,452
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	685,215	246,351	300	-	118,394	19,634	-	-	\$ 1,069,894
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
1090 OTHER INDUST ARTS/TECH	73,071	21,176	20,000	-	-	-	-	-	114,247
1900 STUDENT ACTIVITIES	9,775	1,932	-	-	1,250	4,350	-	1,100	18,407
1909 FAIRS AND COMPETITIONS	7,962	2,248	-	-	-	-	-	-	10,210
2237 ADMIN TAG PROGRAMS	181,140	53,624	9,000	-	4,882	93,033	-	1,500	343,179
SRE TOTAL	957,163	325,331	29,300	-	124,526	118,272	-	2,600	\$ 1,557,192
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	179,895	46,091	173,294	-	-	244,871	-	-	\$ 644,151
2112 ATTENDANCE SERVICES	143,350	43,724	-	-	-	-	-	-	187,074
2113 SOCIAL WORK SERVICES	356,121	131,766	-	-	-	-	-	-	487,887
2114 STUDENT ACCOUNTING	412,800	121,914	17,008	2,910	1,500	4,154	-	750	561,036
2122 COUNSELING SERVICES	3,397,989	954,517	4,200	-	13,979	55,819	1,200	2,593	4,430,297
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	721,128	218,392	14,000	2,000	7,050	4,919	600	1,600	969,689
2139 OTHR HLTH SVCS-MEDICAID	737,894	284,729	494,760	20,000	56,000	110,200	165,000	46,000	1,914,583
2190 OTHER SUPPORT SERVICES-STUDENTS	349,170	99,873	-	-	-	-	-	-	449,043
SRE TOTAL	6,298,347	1,901,006	703,262	24,910	78,529	420,281	166,800	50,943	\$ 9,644,078
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	52,211	84,583	248,428	-	33,129	60,702	-	13,500	\$ 492,553
2210 IMPROVEMENT INSTRUC SVCS	902,326	244,295	-	-	2,610	12,175	-	-	1,161,406
2211 ADMIN LEARNING SERVICES	292,965	78,217	-	6,250	2,000	11,000	-	10,000	400,432
2212 CURRICULUM DEVELOPMENT	383,831	105,857	700	-	-	53,745	-	-	544,133
2213 STAFF DEVELOPMENT	205,608	206,163	14,199	-	3,450	27,028	-	8,373	464,821
2214 EVALUATION INSTRUCT SVCS	448,298	122,392	1,250	-	-	2,706	-	4,106	578,752
2219 LEARNING MATERIALS CENTER	48,489	16,271	-	-	-	-	-	-	64,760
2220 MEDIA SUPPORT SERVICES	689,914	230,029	-	-	-	-	-	-	919,943
2222 LIBRARY SUPPORT SVCS	3,545,988	1,008,680	178	-	-	43,802	300	1,297	4,600,245
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	-	63,053
2225 INSTRUCTIONAL TECHNOLOGY	531,880	152,676	-	-	6,200	4,000	10,000	-	704,756
2231 ADMIN SPECIAL EDUCATION	519,874	132,321	-	-	-	-	-	-	652,195
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRA	45,056	12,948	-	-	-	-	-	-	58,004
SRE TOTAL	7,666,440	2,394,432	264,755	64,423	50,736	215,418	11,573	37,276	\$ 10,705,053



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	PROPOSED
			SERVICES	SERVICES	SERVICES		USES		BUDGET
SRE 23 GENERAL ADMINISTRATION									
SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	798,680	203,898	452,633	3,000	31,600	42,521	2,000	8,397	\$ 1,542,729
2311 ADMIN BOE BOARD OF EDUC	-	-	7,300	1,200	14,500	3,571	-	25,134	51,705
2312 BOE SECTRY BOARD OF EDUC	30,290	8,682	-	-	-	-	-	-	38,972
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	198,789	51,541	54,977	-	2,500	3,650	-	500	311,957
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	182,061	48,352	16,576	-	-	500	-	-	247,489
2321 SUPERINTENDENT	432,248	111,319	65	1,260	30,852	4,837	2,000	46,441	629,022
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	244,137	61,909	-	-	3,200	1,500	-	900	311,646
SRE TOTAL	1,964,637	506,299	1,162,001	5,460	83,652	58,079	4,000	81,372	\$ 3,865,500
SRE 24 SCHOOL ADMINISTRATION									
SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	499,712	8,479	30,195	-	6,840	11,000	-	2,000	\$ 558,226
2410 PRINCIPAL'S OFFICE	16,182,536	4,719,049	14,133	12,191	128,747	95,511	4,314	7,297	21,163,778
SRE TOTAL	16,682,248	4,727,528	44,328	12,191	135,587	106,511	4,314	9,297	\$ 21,722,004
SRE 25 BUSINESS SERVICES									
2511 ADMIN BUSINESS SERVICES	230,218	59,133	-	-	-	-	-	-	\$ 289,351
2513 BUDGETING SERVICES	521,077	150,151	23,400	500	16,850	6,500	-	8,500	726,978
2515 PAYROLL SERVICES	349,247	103,272	-	-	-	-	-	-	452,519
2516 FINANCIAL ACCOUNTING SVCS	630,691	187,527	245,593	2,500	25,300	10,400	-	10,100	1,112,111
2520 PURCHASING SERVICES	207,992	61,293	-	750	13,900	8,900	-	1,100	293,935
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	2,481,046	728,857	273,993	25,065	61,250	39,242	29,000	31,200	\$ 3,669,653
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	9,654,622	3,168,634	12,145	1,191,389	14,880	6,144,854	29,929	59,083	\$ 20,275,536
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	863,323	233,124	-	120	1,432	50	330	240	1,098,619
2620 ENVIRONMENTAL SERVICES	485,920	143,060	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	11,889,788	3,868,805	24,145	1,403,109	21,206	6,159,804	34,059	69,923	\$ 23,470,839
SRE 28 CENTRAL SUPPORT SERVICES									
2800 CENTRAL SUPPORT SERVICES	30,000	435	80,000	-	-	-	-	-	\$ 110,435
2811 PLANNING SERVICES	105,638	26,358	130,000	600	13,400	6,800	-	3,700	286,496
2814 RESEARCH/EVALUATION SVCS	81,007	22,761	7,500	-	4,250	10,250	500	3,000	129,268
2820 COMMUNICATION SERVICES	327,456	90,410	47,000	-	9,230	7,551	-	11,800	493,447
2830 HUMAN RESOURCES	1,440,332	401,533	39,972	1,000	7,950	16,960	535	7,558	1,915,840
2832 RECRUITMENT/PLACEMENT SVC	159,679	45,056	55,000	-	2,780	98,000	-	15,000	375,515
2834 INSVC 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	562,133	153,552	150,290	5,500	49,541	20,500	50,000	10,500	1,002,016
2843 PROGRAMMING SERVICES	1,049,918	291,066	70,000	1,220,749	8,225	7,200	3,000	50	2,650,208
2844 OPERATIONS SERVICES	462,153	135,400	40,000	163,363	71,250	41,250	50,000	50	963,466
2845 TELECOMMUNICATIONS	83,197	23,798	2,500	153,813	180,000	-	14,759	350	458,417
2849 OTHER INFORMATION SYSTEMS SERVICES	793,762	242,954	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	5,199,073	1,460,625	638,801	1,545,475	698,230	243,039	124,844	57,408	\$ 9,967,495
SRE 29 OTHER SUPPORT SERVICES									
2900 OTHER SUPPORT SERVICES	-	-	-	-	-	-	-	27,000	\$ 27,000
SRE TOTAL	-	-	-	-	-	-	-	27,000	\$ 27,000
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	152,481	50,592	-	96,198	250	75,500	-	(375,021)	\$ -
SRE TOTAL	152,481	50,592	-	96,198	250	75,500	-	(375,021)	\$ -
GRAND TOTAL	187,853,263	55,451,337	5,394,161	3,758,999	2,438,888	10,353,281	517,332	132,589	\$ 265,899,850



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 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE	146,531,845	42,851,366	4,476,298	3,719,734	1,284,512	9,848,995	495,823	37,725	\$ 209,246,298
0013 K-3 LITERACY	645,786	178,335	-	-	-	-	-	-	824,421
0017 ELEMENTARY LITERACY	2,162,690	626,407	-	-	-	12,175	-	-	2,801,272
0021 CHOICE	367,283	106,261	-	-	-	600	-	-	474,144
0027 MIDDLE LEVEL LITERACY	403,285	116,742	-	-	-	-	-	-	520,027
0031 DROPOUT PREVENTION	952,344	289,870	487,225	-	-	-	-	-	1,729,439
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	73,793	-	4,897	-	-	-	84,677
0039 ADVANCED PLACEMENT	87,886	25,452	-	-	-	-	-	-	113,338
0040 AVID	33,051	9,231	26,000	-	28,168	95	-	12,800	109,345
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	-	-	10,287	-	-	15,036
0072 TALENTED AND GIFTED	370,677	158,262	20,000	-	1,882	6,796	-	1,500	559,117
0073 TAG - DISTRICT PROGRAMS	393,328	113,108	-	-	122,644	44,649	-	1,100	674,829
0080 SUMMER OPTIONS	28,697	5,668	6,000	-	-	1,000	-	-	42,365
0081 SUMMER CHS	4,179	826	-	-	-	-	-	-	5,005
0082 SUMMER CHS JULY WARRIORS/IB	9,263	1,829	-	-	-	-	-	-	11,092
0083 SUMMER BHS PANTHER RISING	4,359	861	-	-	-	-	-	-	5,220
0084 SUMMER FHS KNIGHTS	9,199	1,817	-	-	-	-	-	-	11,016
0089 SUMMER ONLINE	92,018	19,864	4,032	-	58,255	300	-	300	174,769
0095 PARTNERS IN EDUCATION	(64,096)	56,914	-	-	500	500	-	-	(6,182)
0137 FAMILY ADVOCATE PROGRAM	104,401	38,732	-	-	-	-	-	-	143,133
0660 ENGLISH AS 2ND LANGUAGE	4,591,788	1,313,182	692	-	-	31,246	-	1,028	5,937,936
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	68,254	16,876	12,500	-	-	-	-	-	102,630
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	689,914	230,029	-	-	-	-	-	-	919,943
2215 CULTURAL DIVERSITY	6,153	1,215	14,128	-	3,742	33,063	-	6,000	64,301
2216 FIRST AID TRAINING	4,519	893	-	-	-	2,500	-	6,500	14,412
2218 CURRICULUM DEVELOPMENT COUNCIL	2,760	545	-	-	-	-	-	-	3,305
2236 SUPERVISION-LIT/LANG	642,273	180,735	5,411	2,681	10,471	7,180	-	765	849,516
2391 ELEM EDUCATION SUPPORT	390,718	99,402	-	1,300	7,000	3,681	500	2,650	505,251
2393 SECONDARY ED SUPPORT	407,962	104,496	2,000	1,700	18,500	7,340	1,500	5,647	549,145
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	2,045,261	639,676	13,836	14,945	2,100	139,672	-	4,814	2,860,304
3130 STATE ECEA SPECIAL ED	25,326,666	7,823,266	46,456	11,039	852,910	69,991	19,509	14,160	34,163,997
3150 STATE TALENTED & GIFTED	189,334	53,336	9,000	-	-	56,540	-	-	308,210
GRAND TOTAL	187,853,263	55,451,337	5,394,161	3,758,999	2,438,888	10,347,981	517,332	131,589	\$ 265,899,850



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 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	36,524,252	10,839,598	3,319	253,985	9,613	481,912	8,752	32,779	\$ 48,154,210
0020 GEN MIDDLE EDUCATION	20,683,948	6,031,967	267	125,444	15,743	387,219	6,192	16,972	27,267,752
0030 GEN HIGH SCHOOL EDUCATION	28,109,496	8,156,066	2,950	164,017	75,279	306,914	51,610	36,455	36,902,787
0040 GEN PRESCHOOL EDUCATION	-	-	-	-	-	88,180	-	-	88,180
0060 INTEGRATED EDUCATION	901,583	267,955	-	8,038	618	9,383	-	759	1,188,336
0080 LIBRARY INSTRUCTION	77,834	37,483	-	1,439	-	118,674	371	3,023	238,824
0090 OTHER GEN EDUCATION	1,524,677	208,641	1,575,131	-	96,268	395,388	41,948	(26,676)	3,815,377
0093 HOMEBOUND/HOSPITAL	20,173	3,985	-	-	-	-	-	-	24,158
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,450,718	421,642	-	-	-	29,700	-	882	1,902,942
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0300 BUSINESS EDUCATION	-	-	-	-	-	7,413	-	186	7,599
0500 LANG ARTS ENGLISH	-	-	60	-	-	32,344	-	406	32,810
0510 LANGUAGE SKILLS	-	-	-	-	-	7,780	-	-	7,780
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	950	-	-	950
0600 FOREIGN LANGUAGES	-	-	25	-	-	20,852	-	-	20,877
0810 HEALTH EDUCATION	-	-	-	-	-	3,626	-	-	3,626
0830 PHYSICAL EDUCATION	2,477,706	720,085	-	-	-	18,377	110	401	3,216,679
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	3,457	-	-	3,457
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	7,941	-	-	7,941
1100 MATHEMATICS	-	-	-	-	-	380,086	-	-	380,086
1210 MUSIC GENERAL	2,474,529	719,143	1,000	-	-	13,007	20	1,150	3,208,849
1240 MUSIC VOCAL	-	-	-	-	-	6,475	-	306	6,781
1250 MUSIC INSTRUMENTAL	1,952,482	565,424	25	80	-	11,921	377	712	2,531,021
1251 CONCERT BAND	-	-	-	-	-	700	-	-	700
1255 ORCHESTRA FULL	-	-	-	-	-	970	-	-	970
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	47,500	-	-	47,500
1310 GEN SCIENCE	-	-	-	-	-	41,602	1,581	2,445	45,628
1500 SOCIAL SCIENCES	-	-	-	-	-	218,316	51	-	218,367
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	6,649	12,221	-	19,370
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCRRICULAR ACTIVITIES	5,434	1,074	-	-	-	-	-	-	6,508
1808 INTRAMURALS - GENERAL	295,177	58,295	-	-	-	-	-	-	353,472
1900 STUDENT ACTIVITIES	615,572	121,580	-	-	-	-	-	-	737,152
1910 ELEM SPONSOR STUDENT ACT	36,213	7,152	-	-	-	-	-	-	43,365
1920 MIDDLE SPONSOR STUDENT A	102,028	20,146	-	-	-	-	-	-	122,174
2100 SUPPORT SERVICES-STUDENT	8,093	2,275	-	-	-	225,000	-	-	235,368
2113 SOCIAL WORK SERVICES	93,178	35,085	-	-	-	-	-	-	128,263
2114 STUDENT ACCOUNTING	412,800	121,914	17,008	2,910	1,500	4,154	-	750	561,036
2122 COUNSELING SERVICES	3,397,989	954,517	4,200	-	13,979	55,819	1,200	2,593	4,430,297
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	721,128	218,392	14,000	2,000	7,050	4,919	600	1,600	969,689
2139 OTHER HLTH SVCS-MEDICAID	737,894	284,729	494,760	20,000	56,000	110,200	165,000	46,000	1,914,583
2190 OTHER SUPPORT SERVICES-STUDENT	326,085	93,624	-	-	-	-	-	-	419,709
2231 ADMIN SPECIAL EDUCATION	519,874	132,321	-	-	-	-	-	-	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 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2200 INSTRUCTIONAL STAFF SPRT	-	-	234,300	-	27,000	22,237	-	-	\$ 283,537
2210 IMPROVEMENT INSTRUCT SVCS	256,540	65,960	-	-	2,610	-	-	-	325,110
2211 ADMIN LEARNING SERVICES	292,965	78,217	-	6,250	2,000	11,000	-	10,000	400,432
2212 CURRICULUM DEVELOPMENT	381,071	105,312	-	-	-	53,745	-	-	540,128
2213 STAFF DEVELOPMENT	205,608	206,163	8,199	-	3,450	27,028	-	8,373	458,821
2214 EVALUATION INSTRUCT SVCS	448,298	122,392	1,250	-	-	2,706	-	4,106	578,752
2219 LEARNING MATERIALS CENTER	48,489	16,271	-	-	-	-	-	-	64,760
2222 LIBRARY SUPPORT SVCS	3,545,988	1,008,680	178	-	-	43,802	300	1,297	4,600,245
2223 AUDIOVISUAL SERVICES	-	-	-	58,173	3,347	260	1,273	-	63,053
2225 INSTRUCTIONAL TECHNOLOGY	531,880	152,676	-	-	6,200	4,000	10,000	-	704,756
2239 SUPERVISION-OTHER INSTR PROGRA	45,056	12,948	-	-	-	-	-	-	58,004
2300 ADMIN GEN SUPPORT SVCS	-	-	450,633	-	6,100	1,500	-	100	458,333
2311 ADMIN BOE BOARD OF ED	-	-	7,300	1,200	14,500	3,571	-	25,134	51,705
2312 BOE SECTRY BOARD OF ED	30,290	8,682	-	-	-	-	-	-	38,972
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	198,789	51,541	54,977	-	2,500	3,650	-	500	311,957
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	182,061	48,352	16,576	-	-	500	-	-	247,489
2321 SUPERINTENDENT	432,248	111,319	65	1,260	30,852	4,837	2,000	46,441	629,022
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	244,137	61,909	-	-	3,200	1,500	-	900	311,646
2400 SCHOOL ADMIN SUPPORT SVC	485,860	5,583	-	-	-	-	-	-	491,443
2410 PRINCIPAL'S OFFICE	16,169,231	4,716,421	14,133	12,191	128,547	95,211	4,314	6,997	21,147,045
2511 ADMIN BUSINESS SERVICES	230,218	59,133	-	-	-	-	-	-	289,351
2513 BUDGETING SERVICES	521,077	150,151	23,400	500	16,850	6,500	-	8,500	726,978
2515 PAYROLL SERVICES	349,247	103,272	-	-	-	-	-	-	452,519
2516 FINANCIAL ACCOUNTING SERVICES	630,691	187,527	245,593	2,500	25,300	10,400	-	10,100	1,112,111
2520 PURCHASING SERVICES	207,992	61,293	-	750	13,900	8,900	-	1,100	293,935
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	9,654,622	3,168,634	12,145	1,191,389	14,880	6,144,854	29,929	59,083	20,275,536
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	863,323	233,124	-	120	1,432	50	330	240	1,098,619
2620 ENVIRONMENTAL SERVICES	361,866	105,116	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	80,000	-	-	-	-	-	110,435
2811 PLANNING SERVICES	105,638	26,358	130,000	600	13,400	6,800	-	3,700	286,496
2814 RESEARCH/EVALUATION SERVICES	81,007	22,761	7,500	-	4,250	10,250	500	3,000	129,268
2820 COMMUNICATION SERVICES	327,456	90,410	47,000	-	9,230	7,551	-	11,800	493,447
2830 HUMAN RESOURCES	1,381,674	383,232	39,972	1,000	7,950	16,960	535	7,558	1,838,881
2832 RECRUITMENT/PLACEMENT SSERVICE	104,102	27,369	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	562,133	153,552	150,290	5,500	49,541	20,500	50,000	10,500	1,002,016
2843 PROGRAMMING SERVICES	1,049,918	291,066	70,000	1,220,749	8,225	7,200	3,000	50	2,650,208
2844 OPERATIONS SERVICES	462,153	135,400	40,000	163,363	71,250	41,250	50,000	50	963,466
2845 TELECOMMUNICATIONS	83,197	23,798	2,500	153,813	180,000	-	14,759	350	458,417
2849 OTHER INFORMATION SERVICES	793,762	242,954	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
2900 OTHER SUPPORT SERVICES	-	-	-	-	-	-	-	27,000	27,000
3230 PRINT SHOP DISTRICT	152,481	50,592	-	96,198	250	75,500	-	(375,021)	-
8916 JITSUYGO HIGH SCH PROGRAM	1,080	214	8,553	-	-	800	-	400	11,047
PROJECT TOTAL	146,531,845	42,851,366	4,476,298	3,719,734	1,284,512	9,848,995	495,823	37,725	\$ 209,246,298



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 PROPOSED 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	615,781	-	-	-	-	-	-	\$ 2,741,743
0060 INTEGRATED EDUCATION	36,728	10,626	-	-	-	-	-	-	47,354
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	-	12,175	-	-	12,175
PROJECT TOTAL	2,162,690	626,407	-	-	-	12,175	-	-	\$ 2,801,272
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	158,542	57,949	-	-	-	-	-	-	216,491
PROJECT TOTAL	952,344	289,870	487,225	-	-	-	-	-	\$ 1,729,439
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	73,793	-	4,897	-	-	-	\$ 84,677
PROJECT TOTAL	5,000	987	73,793	-	4,897	-	-	-	\$ 84,677
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	1,203	237	20,000	-	28,168	95	-	12,800	\$ 62,503
0030 GEN HIGH SCHOOL EDUCATION	31,848	8,994	-	-	-	-	-	-	40,842
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	33,051	9,231	26,000	-	28,168	95	-	12,800	\$ 109,345
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 PROPOSED 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	-	-	9,032	-	-	\$ 13,781
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
PROJECT TOTAL	3,824	625	300	-	-	10,287	-	-	\$ 15,036
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	2,474	489	-	-	1,000	-	-	-	3,963
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	370,677	158,262	20,000	-	1,882	6,796	-	1,500	\$ 559,117
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	286,292	80,208	-	-	118,394	10,000	-	-	\$ 494,894
1900 STUDENT ACTIVITIES	7,301	1,443	-	-	250	4,350	-	1,100	14,444
2237 ADMIN TAG PROGRAMS	99,735	31,457	-	-	4,000	30,299	-	-	165,491
PROJECT TOTAL	393,328	113,108	-	-	122,644	44,649	-	1,100	\$ 674,829
0080 SUMMER OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	15,392	3,040	6,000	-	-	1,000	-	1,000	\$ 26,432
2410 PRINCIPAL'S OFFICE	13,305	2,628	-	-	-	-	-	-	15,933
PROJECT TOTAL	28,697	5,668	6,000	-	-	1,000	-	1,000	\$ 42,365
0081 SUMMER CHS									
0030 GEN HIGH SCHOOL EDUCATION	4,179	826	-	-	-	-	-	-	\$ 5,005
PROJECT TOTAL	4,179	826	-	-	-	-	-	-	\$ 5,005
0082 SUMMER CHS JULY WARRIORS/IB									
0030 GEN HIGH SCHOOL EDUCATION	9,263	1,829	-	-	-	-	-	-	\$ 11,092
PROJECT TOTAL	9,263	1,829	-	-	-	-	-	-	\$ 11,092
0083 SUMMER BHS PANTHER RISING									
0030 GEN HIGH SCHOOL EDUCATION	4,359	861	-	-	-	-	-	-	\$ 5,220
PROJECT TOTAL	4,359	861	-	-	-	-	-	-	\$ 5,220
0084 SUMMER FHS KNIGHTS									
0030 GEN HIGH SCHOOL EDUCATION	9,199	1,817	-	-	-	-	-	-	\$ 11,016
PROJECT TOTAL	9,199	1,817	-	-	-	-	-	-	\$ 11,016
0089 SUMMER ONLINE									
0020 GEN MIDDLE EDUCATION	-	-	-	-	4,000	-	-	-	\$ 4,000
0030 GEN HIGH SCHOOL EDUCATION	68,933	13,615	4,032	-	54,055	-	-	-	140,635
2190 INSTRUCTIONAL SUPPORT SERVICES	23,085	6,249	-	-	-	-	-	-	29,334
2410 PRINCIPAL'S OFFICE	-	-	-	-	200	300	-	300	800
PROJECT TOTAL	92,018	19,864	4,032	-	58,255	300	-	300	\$ 174,769



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 PROPOSED BUDGET
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPVRT	(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	104,401	38,732	-	-	-	-	-	-	\$ 143,133
PROJECT TOTAL	104,401	38,732	-	-	-	-	-	-	\$ 143,133
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,894,693	827,333	-	-	-	7,790	-	-	\$ 3,729,816
0020 GEN MIDDLE EDUCATION	887,171	253,481	-	-	-	9,748	-	163	1,150,563
0030 GEN HIGH SCHOOL EDUCATION	781,096	223,326	-	-	-	9,945	-	-	1,014,367
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	4,591,788	1,313,182	692	-	-	31,246	-	1,028	\$ 5,937,936
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	68,254	16,876	12,500	-	-	5,000	-	-	\$ 102,630
PROJECT TOTAL	68,254	16,876	12,500	-	-	5,000	-	-	\$ 102,630
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 SPVRT	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	689,914	230,029	-	-	-	-	-	-	\$ 919,943
PROJECT TOTAL	689,914	230,029	-	-	-	-	-	-	\$ 919,943
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPVRT	6,153	1,215	14,128	-	3,742	33,063	-	6,000	\$ 64,301
PROJECT TOTAL	6,153	1,215	14,128	-	3,742	33,063	-	6,000	\$ 64,301
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPVRT	4,519	893	-	-	-	2,500	-	6,500	\$ 14,412
PROJECT TOTAL	4,519	893	-	-	-	2,500	-	6,500	\$ 14,412
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 SPVRT	639,280	180,143	-	2,681	9,729	3,566	-	765	\$ 836,164
2212 CURRICULUM DEVELOPMENT	2,540	502	1,411	-	742	-	-	-	5,195
2214 EVALUATION INSTRUCT SVCS	453	90	4,000	-	-	3,614	-	-	8,157
PROJECT TOTAL	642,273	180,735	5,411	2,681	10,471	7,180	-	765	\$ 849,516
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	390,718	99,402	-	1,300	7,000	3,681	500	2,650	\$ 505,251
PROJECT TOTAL	390,718	99,402	-	1,300	7,000	3,681	500	2,650	\$ 505,251
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	407,962	104,496	2,000	1,700	18,500	7,340	1,500	5,647	\$ 549,145
PROJECT TOTAL	407,962	104,496	2,000	1,700	18,500	7,340	1,500	5,647	\$ 549,145
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 PROPOSED 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	1,021,795	305,388	-	6,740	-	26,576	-	-	\$ 1,360,499
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	-	-	-	-	-	7,412	-	-	7,412
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	-	-	-	-	-	3,228	-	-	3,228
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	188,386	54,069	-	-	-	13,643	-	250	256,348
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	827	-	-	827
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	-	-	-	-	-	736	-	-	736
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	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
PROJECT TOTAL	2,045,261	639,676	13,836	14,945	2,100	139,672	-	4,814	\$ 2,860,304
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,105	23,722	4,325	-	800	4,045	-	-	\$ 152,997
0093 HOMEBOUND/HOSPITAL	23,332	4,608	-	-	-	-	-	-	27,940
1700 SPECIAL EDUCATION	15,176,419	4,884,206	11,808	11,039	602,726	58,831	19,509	13,485	20,778,023
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	1,336,642	457,989	173	-	246,809	-	-	-	2,041,613
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	-	-	-	-	-	675	290,770
PROJECT TOTAL	25,326,666	7,823,266	46,456	11,039	852,910	69,991	19,509	14,160	\$ 34,163,997
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	99,967	28,921	-	-	-	-	-	-	\$ 128,888
1909 FAIRS AND COMPETITIONS	7,962	2,248	-	-	-	-	-	-	10,210
2237 ADMIN TAG PROGRAMS	81,405	22,167	9,000	-	-	56,540	-	-	169,112
PROJECT TOTAL	189,334	53,336	9,000	-	-	56,540	-	-	\$ 308,210
GRAND TOTAL	187,705,548	55,420,472	5,384,129	3,758,999	2,380,633	10,351,981	517,332	131,289	\$ 265,899,850



Authorized Positions

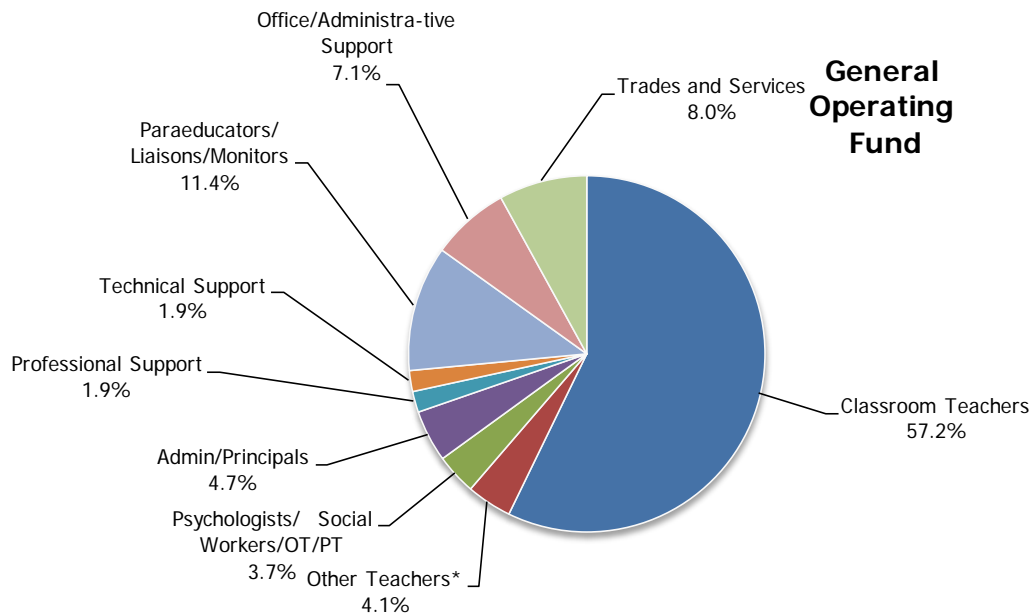
	2011-12	2012-13	2013-14	2014-15	2015-16
Classroom Teachers	1,622.134	1,575.613	1,555.763	1,543.459	1,550.682
Other Teachers*	113.281	100.382	103.084	105.284	111.284
Psychologists/ Social Workers/OT/PT	89.838	89.838	85.461	85.061	100.118
Admin/Principals	112.315	109.515	118.349	124.382	126.532
Professional Support	39.450	45.200	49.371	52.671	51.646
Technical Support	52.712	51.712	53.212	51.212	52.212
Paraeducators/ Liaisons/Monitors	295.046	292.058	301.924	303.005	309.459
Office/Administrative Support	189.111	193.386	191.249	189.711	191.961
Trades and Services	217.125	215.475	217.075	216.075	217.575
TOTAL FTE:	2,731.012	2,673.179	2,675.488	2,670.860	2,711.469

* 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 Estimated	2015-16 Budgeted
TOTAL STUDENT FTE	28,317.5	28,536.3	28,952.7	29,398.3	29,687.3
STUDENT FTE (Less Charters)	26,033.9	26,250.7	26,660.0	27,133.2	27,423.6
CHARTER STUDENT FTE	2,283.6	2,285.6	2,292.7	2,262.6	2,263.7

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



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



Location Budget by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 PROPOSED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	6.330	464,277	134,389	-	-	-	262,569	-	-	\$ 861,235
102 RESERVES - ELEM LEVEL	14.767	947,560	288,181	163,000	-	23,500	15,060	-	13,600	1,450,901
103 IT - ELEM LEVEL	5.333	262,072	87,478	-	-	-	-	-	-	349,550
119 BEAR CREEK ELEMENTARY	31.122	2,068,341	619,900	-	14,419	949	63,310	467	569	2,767,955
120 BIRCH ELEMENTARY	32.497	2,063,541	628,719	-	42,596	1,553	76,328	-	1,275	2,814,012
124 COLUMBINE ELEMENTARY	45.403	3,036,697	907,867	1,000	22,219	3,240	96,014	1,500	2,700	4,071,237
127 CREST VIEW ELEMENTARY	42.950	2,867,456	858,185	-	26,468	1,360	91,523	-	75	3,845,067
130 DOUGLASS ELEMENTARY	32.314	2,136,868	641,521	-	33,823	840	63,983	-	-	2,877,035
131 SANCHEZ ELEMENTARY	37.984	2,452,042	743,109	-	28,223	2,900	87,208	800	600	3,314,882
132 EISENHOWER ELEMENTARY	34.725	2,193,050	670,239	100	29,737	1,230	85,793	100	340	2,980,589
134 EMERALD ELEMENTARY	36.140	2,295,865	698,947	-	20,704	1,442	92,912	2,006	4,653	3,116,529
136 FLATIRONS ELEMENTARY	22.731	1,494,681	449,442	-	23,277	1,044	47,973	-	264	2,016,681
138 FOOTHILL ELEMENTARY	39.689	2,579,400	778,982	350	25,280	2,060	98,672	1,500	1,000	3,487,244
141 GOLD HILL ELEMENTARY	3.443	223,869	67,629	-	4,647	84	12,849	-	33	309,111
144 HEATHERWOOD ELEMENTARY	30.520	1,940,426	591,062	1,373	25,784	1,040	103,634	331	3,787	2,667,437
147 JAMESTOWN ELEMENTARY	3.237	214,106	64,271	-	2,605	84	17,935	-	-	299,001
150 KOHL ELEMENTARY	37.549	2,417,979	733,349	-	20,158	1,240	76,477	1,400	900	3,251,503
153 LAFAYETTE ELEMENTARY	44.528	2,917,561	879,111	-	19,635	1,456	77,585	-	2,500	3,897,848
154 RYAN ELEMENTARY	32.702	2,120,042	641,376	-	24,498	2,072	56,195	-	600	2,844,783
156 FIRESIDE ELEMENTARY	33.413	2,235,586	667,285	-	48,154	1,040	114,644	-	500	3,067,209
157 LOUISVILLE ELEMENTARY	44.057	2,853,283	863,489	-	32,826	2,220	71,712	768	1,728	3,826,026
158 COAL CREEK ELEMENTARY	29.005	1,956,072	582,667	-	19,445	1,295	56,260	580	886	2,617,205
161 BCSIS	23.061	1,548,441	462,194	551	14,540	1,458	60,826	-	911	2,088,921
164 CREEKSIDE ELEMENTARY	30.270	1,911,852	583,511	-	19,716	1,340	81,451	-	1,650	2,599,520
166 MESA ELEMENTARY	24.427	1,591,416	480,315	552	16,871	1,587	68,883	387	2,625	2,162,636
169 NEDERLAND ELEMENTARY	24.880	1,546,351	473,932	-	10,477	1,190	97,909	-	1,250	2,131,109
180 PIONEER ELEMENTARY	43.053	2,867,423	857,935	1,394	26,301	1,640	112,972	500	2,804	3,870,969
185 SUPERIOR ELEMENTARY	32.066	2,129,107	637,420	-	19,383	2,466	107,021	-	2,847	2,898,244
190 UNIVERSITY HILL ELEM	40.237	2,618,259	790,370	1,269	16,125	1,066	89,742	113	313	3,517,257
192 HIGH PEAKS ELEMENTARY	21.187	1,410,206	422,129	178	14,039	940	54,964	-	1,770	1,904,226
193 COMMUNITY MONTESSORI	22.474	1,466,779	441,901	-	15,384	1,190	51,457	-	469	1,977,180
196 WHITTIER ELEMENTARY	36.142	2,397,863	719,179	-	16,927	990	32,393	-	115	3,167,467
LEVEL TOTAL	938.236	61,228,471	18,466,084	169,767	634,261	64,516	2,426,254	10,452	50,764	\$ 83,050,569
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	13.106	959,083	277,807	-	-	-	325,716	-	-	\$ 1,562,606
202 RESERVES - MIDDLE LEVEL	2.590	177,003	52,581	44,000	-	28,248	95	-	12,800	314,727
203 IT - MIDDLE LEVEL	4.333	213,891	71,265	-	-	-	-	-	-	285,156
225 BROOMFIELD HEIGHTS MIDDLE	47.292	3,144,883	942,033	151	42,037	2,881	117,490	856	4,304	4,254,635
230 MANHATTAN MIDDLE	46.487	3,168,039	940,939	-	48,376	5,241	149,527	401	4,825	4,317,348
240 CASEY MIDDLE	51.964	3,564,244	1,056,002	-	35,423	3,076	66,405	1,067	2,157	4,728,374
250 CENTENNIAL MIDDLE	45.921	3,230,407	948,326	-	28,616	3,085	141,332	2,675	2,667	4,357,108
252 ANGEVINE MIDDLE	62.127	4,223,504	1,256,514	-	67,110	3,520	192,553	-	8,200	5,751,401
254 LOUISVILLE MIDDLE	47.572	3,245,003	962,711	-	63,431	2,480	150,633	1,000	1,000	4,426,258
260 PLATT MIDDLE	44.379	2,962,141	886,295	300	43,554	2,180	178,762	600	900	4,074,732
270 SOUTHERN HILLS MIDDLE	41.017	2,732,030	817,659	525	39,797	2,831	150,631	2,148	3,098	3,748,719
LEVEL TOTAL	406.788	27,620,228	8,212,132	44,976	368,344	53,542	1,473,144	8,747	39,951	\$ 37,821,064



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	EQUIPMENT	2015-16 PROPOSED BUDGET
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.225	529,122	153,228	-	-	-	511,715	-	-	\$ 1,194,065
302 RESERVES - SENIOR LEVEL	13.727	982,889	287,792	573,771	-	226,859	8,000	-	20,400	2,099,711
303 IT-HIGH SCHOOL LEVEL	4.334	213,951	71,286	-	-	-	-	-	-	285,237
310 BOULDER HIGH	134.346	9,076,535	2,701,988	14,133	82,668	13,700	449,479	20,500	10,406	12,369,409
315 BROOMFIELD HIGH	110.221	7,252,813	2,181,394	-	58,660	8,168	348,598	22,426	7,482	9,879,541
320 CENTAURUS HIGH	90.504	6,013,079	1,801,343	-	69,996	12,611	332,614	3,763	11,567	8,244,973
330 FAIRVIEW HIGH	142.461	9,489,979	2,842,690	-	100,865	10,789	481,144	4,078	11,882	12,941,427
350 NEW VISTA HIGH	26.154	1,837,996	539,642	1,841	47,933	5,620	95,154	3,534	3,047	2,534,767
360 MONARCH HIGH	111.089	7,543,683	2,242,390	1,241	37,537	8,419	386,065	14,771	14,744	10,248,850
LEVEL TOTAL	640.061	42,940,047	12,821,753	590,986	397,659	286,166	2,612,769	69,072	79,528	\$ 59,797,980
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	19.907	1,503,234	431,351	200	7,737	3,815	13,355	-	939	\$ 1,960,631
461 BOULDER UNIVERSAL	9.427	685,056	198,883	-	-	-	-	-	-	883,939
490 TECHNICAL ED CENTER	32.000	1,732,892	562,388	13,836	47,194	2,100	319,410	-	4,814	2,682,634
LEVEL TOTAL	61.334	3,921,182	1,192,622	14,036	54,931	5,915	332,765	-	5,753	\$ 5,527,204
COMBINATION SCHOOLS										
502 MONARCH K-8	64.725	4,351,582	1,299,315	-	66,686	2,100	201,738	-	2,800	\$ 5,924,221
503 NEDERLAND MIDDLE/SENIOR	39.083	2,587,233	775,748	-	23,173	8,757	150,392	110	1,220	3,546,633
504 NEDERLAND MIDDLE	0.000	12,028	2,374	-	-	-	-	-	-	14,402
505 ASPEN CREEK K-8	75.258	4,865,897	1,474,426	600	43,509	2,856	192,440	-	6,261	6,585,989
506 ELDORADO K-8	68.730	4,743,022	1,401,245	-	41,346	4,520	172,519	300	400	6,363,352
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	107,245	24,585	6,000	-	-	1,000	-	1,000	139,830
595 ALTERNATIVE LEARNING OPTIONS	2.100	282,420	69,951	6,552	-	97,685	300	-	300	457,208
LEVEL TOTAL	254.808	17,275,474	5,141,800	13,152	181,748	116,028	875,351	410	11,981	\$ 23,615,944
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.300	23,076	6,584	-	7,635	-	63,265	-	-	\$ 100,560
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
956 PEAK TO PEAK CHARTER	0.000	-	-	-	-	-	-	-	-	-
LEVEL TOTAL	2.300	176,912	50,474	-	17,391	-	89,865	-	-	\$ 334,642
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	2.800	364,377	91,180	65	1,260	32,452	7,937	2,000	48,050	547,321
2322 COMMUNITY RELATIONS	0.000	-	-	100,000	-	-	-	-	-	100,000
2811 PLANNING SERVICES	0.000	-	-	125,000	-	-	-	-	-	125,000
LOCATION TOTAL	2.800	368,177	91,931	225,065	1,260	32,452	37,937	2,000	48,050	\$ 806,872
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	1.000	67,871	20,139	-	-	(1,600)	(3,100)	-	(1,609)	\$ 81,701
LOCATION TOTAL	1.000	67,871	20,139	-	-	(1,600)	(3,100)	-	(1,609)	\$ 81,701
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	51,541	54,977	-	2,500	3,650	-	500	311,957
LOCATION TOTAL	2.400	275,136	70,692	67,477	-	2,500	8,650	-	500	\$ 424,955



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	EQUIPMENT	2015-16 PROPOSED BUDGET
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRUC SVCS	0.000	3,969	784	-	-	2,610	-	-	-	7,363
2211 ADMIN LEARNING SERVICES	2.000	238,917	60,864	-	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	368,903	99,945	3,473	6,250	5,610	29,451	-	13,773	\$ 527,405
606 BUSINESS SERVICES DIVISION										
2114 STUDENT ACCOUNTING SERVICES	6.000	412,800	121,914	17,008	1,220	1,500	3,500	-	750	\$ 558,692
2390 OTHER SUPPORT SERVICES	2.000	244,137	61,909	-	-	3,200	1,500	-	900	311,646
2511 SUPERVISING BUSINESS SERVICES	2.000	230,218	59,133	-	-	-	-	-	-	289,351
LOCATION TOTAL	10.000	887,155	242,956	17,008	1,220	4,700	5,000	-	1,650	\$ 1,159,689
607 STRATEGIC INITIATIVES										
2811 PLANNING SERVICES	0.800	105,638	26,358	5,000	600	13,400	6,800	-	3,700	\$ 161,496
LOCATION TOTAL	0.800	105,638	26,358	5,000	600	13,400	6,800	-	3,700	\$ 161,496
608 PLANNING & ASSESSMENT										
2214 EVALUATION INSTRUCT SVCS	5.000	448,298	122,392	1,250	-	-	-	-	-	\$ 571,940
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	529,305	145,153	8,750	-	4,250	10,250	500	3,000	\$ 701,208
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	0.471	22,008	7,498	-	-	-	-	-	-	\$ 29,506
2231 ADMIN SPED SPECIAL EDUC	0.333	39,975	10,174	-	-	-	-	-	-	50,149
LOCATION TOTAL	0.804	61,983	17,672	-	-	-	-	-	-	\$ 79,655
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,105	23,722	4,325	-	800	4,045	-	-	\$ 152,997
0093 HOMEBOUND/HOSPITAL	0.000	43,505	8,593	-	-	-	-	-	-	52,098
1700 SPECIAL EDUCATION	13.068	965,068	279,605	11,808	9,585	602,516	38,560	19,509	13,485	1,940,136
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	11.903	425,320	169,542	173	-	246,809	-	-	-	841,844
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	699,191	192,950	-	-	-	-	-	675	892,816
LOCATION TOTAL	138.014	10,704,065	3,056,350	46,456	9,585	852,700	46,065	19,509	14,160	\$ 14,748,890



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	PROF/TECH SERVICES	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	EQUIPMENT	2015-16 PROPOSED BUDGET
613 STUDENT SUCCESS										
2200 INSTRUCTIONAL STAFF SPRT	3.000	286,618	76,982	-	-	1,811	2,595	-	-	\$ 368,006
LOCATION TOTAL	3.000	286,618	76,982	-	-	1,811	2,595	-	-	\$ 368,006
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	9,775	1,932	-	-	1,250	4,350	-	1,100	\$ 18,407
1909 COMPETITIONS AND FAIRS	0.100	7,962	2,248	-	-	-	-	-	-	10,210
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,153	1,215	14,128	-	3,742	31,563	-	6,000	62,801
2237 ADMIN -TAG PROGRAMS	2.652	181,140	53,624	9,000	-	4,882	93,033	-	1,500	343,179
LOCATION TOTAL	2.752	205,030	59,019	23,128	-	9,874	128,946	-	8,600	\$ 434,597
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	4.500	330,654	95,663	-	2,681	7,918	971	-	765	438,652
2212 CURRICULUM DEVELOPMENT	0.000	2,540	502	1,411	-	742	-	-	-	5,195
2214 EVALUATION INSTRUCT SVCS	0.500	25,127	8,312	4,000	-	-	3,614	-	-	41,053
LOCATION TOTAL	5.000	362,475	105,297	6,103	2,681	8,660	29,956	-	1,630	\$ 516,802
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	13,018	2,572	73,367	-	-	-	-	-	88,957
2113 SOCIAL WORK SERVICES	1.000	39,301	14,439	-	-	-	-	-	-	53,740
2300 ADMIN GEN SUPPORT SVCS	3.250	390,718	99,402	-	1,300	7,000	3,681	500	2,650	505,251
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	9,623	1,901	8,195	-	2,840	6,000	-	1,000	29,559
LOCATION TOTAL	4.250	452,660	118,314	81,562	1,300	9,840	19,681	500	3,650	\$ 687,507
618 MIDDLE LEVEL ED ADMIN										
2300 ADMIN GEN SUPPORT SVCS	1.000	114,351	29,415	-	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	115,351	29,772	-	200	5,000	2,700	500	2,000	\$ 155,523
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	6,453	1,275	-	-	-	-	-	-	\$ 7,728
2300 ADMIN GEN SUPPORT SVCS	2.500	293,611	75,081	2,000	1,500	13,500	6,140	1,000	3,647	396,479
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	638	22,000	-	4,000	3,500	-	1,000	34,367
LOCATION TOTAL	2.500	303,293	76,994	24,000	1,500	17,500	9,640	1,000	4,647	\$ 438,574
625 BOULDER UNIVERSAL ADMIN										
2190 OTHER SUPPORT SERVICES - STUDENT	1.000	71,386	20,841	-	-	-	-	-	-	\$ 92,227
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	0.600	45,056	12,948	-	-	-	-	-	-	58,004
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	6,100	1,500	-	100	7,700
LOCATION TOTAL	1.600	116,442	33,789	-	-	6,100	1,500	-	100	\$ 157,931



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	7,300	1,200	14,500	3,571	-	25,134	\$ 51,705
2312 BOE SECTRY BOARD OF EDUC	0.400	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	60,218	15,314	-	-	-	-	-	-	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	4,537	896	-	-	600	200	-	-	6,233
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	66,745	16,603	-	-	11,600	8,110	-	1,000	\$ 104,058
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUC SVCS	0.500	60,218	15,314	-	-	-	-	-	-	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	4,536	896	-	-	-	-	-	-	5,432
2214 EVALUATION INSTRUC SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.500	66,744	16,603	-	-	11,000	7,910	-	1,000	\$ 103,257
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	767,403	209,199	-	-	-	12,175	-	-	\$ 988,777
2211 ADMIN LEARNING SERVICES	1.000	40,118	14,602	-	-	-	-	-	-	54,720
2213 STAFF DEVELOPMENT	0.000	111,471	22,017	-	-	-	8,957	-	2,100	144,545
LOCATION TOTAL	9.500	918,992	245,818	-	-	-	21,132	-	2,100	\$ 1,188,042
635 DISTRICT-WIDE INSTRUCTION										
1800 COCRRICULAR ACTIVITIES	0.000	5,434	1,074	-	-	-	-	-	-	\$ 6,508
1900 STUDENT ACTIVITIES	0.000	615,572	121,580	-	-	-	-	-	-	737,152
2100 SUPPORT SERVICES-STUDENTS	1.000	102,250	26,940	-	-	-	14,871	-	-	144,061
2112 ATTENDANCE SERVICES	2.292	143,350	43,724	-	-	-	-	-	-	187,074
2122 COUNSELING SERVICES	0.250	15,305	4,703	4,000	-	13,979	45,240	1,200	1,400	85,827
2410 PRINCIPAL'S OFFICE	0.300	11,663	4,306	-	-	43,975	-	-	-	59,944
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	-	866
LOCATION TOTAL	3.842	893,574	202,327	4,000	866	57,954	60,111	1,200	1,400	\$ 1,221,432
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	119,427	30,428	-	-	-	2,500	-	-	152,355
2213 STAFF DEVELOPMENT	0.000	15,642	3,090	-	-	-	2,300	-	-	21,032
LOCATION TOTAL	1.240	147,577	37,595	-	-	-	4,800	-	-	\$ 189,972
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	393	-	-	-	-	-	-	\$ 2,383
2212 CURRICULUM DEVELOPMENT	2.500	196,088	55,620	-	-	-	2,151	-	-	253,859
2213 STAFF DEVELOPMENT	0.000	16,164	3,194	-	-	-	2,436	-	2,500	24,294
LOCATION TOTAL	2.500	214,242	59,207	-	-	-	4,587	-	2,500	\$ 280,536



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	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	307,283	82,589	-	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	407,995	109,281	2,539	570	3,082	8,278	45,278	3,684	\$ 580,707
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	48.000	3,161,418	947,285	12,145	94,890	14,880	514,829	3,420	32,176	\$ 4,781,043
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	556,040	150,535	-	-	-	-	-	-	706,575
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	54.000	3,717,458	1,097,820	14,145	96,890	14,880	517,829	3,420	32,176	\$ 5,494,618
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	1.000	33,422	13,266	-	-	-	-	25,000	-	\$ 71,688
2620 ENVIRONMENTAL SERVICES	7.000	485,920	143,060	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	1,079,142	328,586	10,000	189,600	4,894	11,900	28,800	10,600	\$ 1,663,522
652 COMMUNITY SCHOOLS										
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	191,250	-	-	\$ 191,250
LOCATION TOTAL	0.000	-	-	-	-	-	191,250	-	-	\$ 191,250
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	3.800	327,456	90,410	47,000	-	9,230	7,551	-	11,800	\$ 493,447
LOCATION TOTAL	3.800	327,456	90,410	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	2.000	189,487	51,005	-	-	-	-	-	-	\$ 240,492
LOCATION TOTAL	2.000	189,487	51,005	-	-	-	-	-	-	\$ 240,492
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	-	169,317	-	-	-	-	-	-	169,317
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,949	16,576	-	-	500	-	-	28,895
2830 HUMAN RESOURCES	15.000	1,250,845	350,528	39,972	1,000	7,950	16,960	535	7,558	1,675,348
2832 RECRUITMENT/PLACEMENT SVC	2.000	159,679	45,056	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	1,617,913	649,325	120,548	1,000	18,467	118,662	585	23,708	\$ 2,550,208



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2015-16 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	7.000	521,077	150,151	23,400	500	16,850	6,500	-	8,500	\$ 726,978
LOCATION TOTAL	7.000	521,077	150,151	23,400	500	16,850	6,500	-	8,500	\$ 726,978
689 INFORMATION TECHNOLOGY										
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	58,119	3,347	-	-	-	\$ 61,466
2225 INSTRUCTIONAL TECHNOLOGY	6.400	531,880	152,676	-	-	6,200	4,000	10,000	-	704,756
2841 SUPERVISING INFO SYS SERVICES	6.000	562,133	153,552	150,290	5,500	49,541	20,500	50,000	10,500	1,002,016
2843 PROGRAMMING SERVICES	12.000	1,049,918	291,066	70,000	1,220,749	8,225	7,200	3,000	50	2,650,208
2844 OPERATIONS SERVICES	6.000	462,153	135,400	40,000	163,363	71,250	41,250	50,000	50	963,466
2849 OTHER INFORMATION SERVICES	11.000	793,762	242,954	5,000	-	28,000	26,000	3,000	2,000	1,100,716
LOCATION TOTAL	41.400	3,399,846	975,648	265,290	1,447,731	166,563	98,950	116,000	12,600	\$ 6,482,628
690 FINANCE & ACCOUNTING										
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	630,691	187,527	20,593	2,500	25,300	10,400	-	10,100	887,111
LOCATION TOTAL	14.350	979,938	290,799	20,593	2,500	25,300	10,900	-	10,100	\$ 1,340,130
695 PURCHASING										
2520 PURCHASING SERVICES	3.000	207,992	61,293	-	750	13,900	8,900	-	1,100	\$ 293,935
LOCATION TOTAL	3.000	207,992	61,293	-	750	13,900	8,900	-	1,100	\$ 293,935
698 HEALTH SERVICES										
2134 NURSING SERVICES	11.981	771,137	233,649	14,000	2,000	7,050	4,919	600	1,600	\$ 1,034,955
2139 OTHER HLTH SVCS-MEDICAID	4.381	326,496	97,826	494,760	20,000	56,000	110,200	165,000	46,000	1,316,282
2200 INSTRUCTIONAL STAFF SPRT	0.000	4,519	893	-	-	-	2,500	-	6,500	14,412
LOCATION TOTAL	16.362	1,102,152	332,368	508,760	22,000	63,050	117,619	165,600	54,100	\$ 2,365,649
LEVEL TOTAL	387.179	30,784,173	8,911,802	1,640,047	1,787,403	1,388,871	1,579,313	384,392	301,759	\$ 47,335,271
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	-	96,198	250	75,500	-	(375,021)	\$ -
LOCATION TOTAL	2.950	152,481	50,592	-	96,198	250	75,500	-	(375,021)	\$ -
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	7,500	271,326	185,450	88,942	43,759	(363,171)	\$ 1,253,176
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,592	-	-	-	-	-	-	\$ 21,779
808 SCHOOL ALLOCATIONS	0.000	914,741	208,033	267,160	-	-	312,763	-	-	1,702,697
809 DISTRICT ALLOCATIONS	1.813	1,524,024	1,647	2,641,537	20,000	320,000	316,925	-	324	4,824,457
LEVEL TOTAL	1.813	2,456,952	213,272	2,908,697	20,000	320,000	629,688	-	324	\$ 6,548,933
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	823	-	3,055	-	-	\$ 3,878
971 EDUCATION CENTER BUILDING	4.000	152,989	56,913	-	17,639	-	214,127	-	-	441,668
973 MAPLETON EARLY CHILDHOOD CENTER	2.000	108,860	35,479	-	6,674	-	18,508	-	-	169,521
LEVEL TOTAL	6.000	261,849	92,392	-	25,136	-	235,690	-	-	\$ 615,067
GRAND TOTAL	2,711.469	187,558,138	55,373,974	5,389,161	3,758,399	2,425,488	10,346,481	517,332	128,889	\$ 265,899,850



OTHER FUNDS

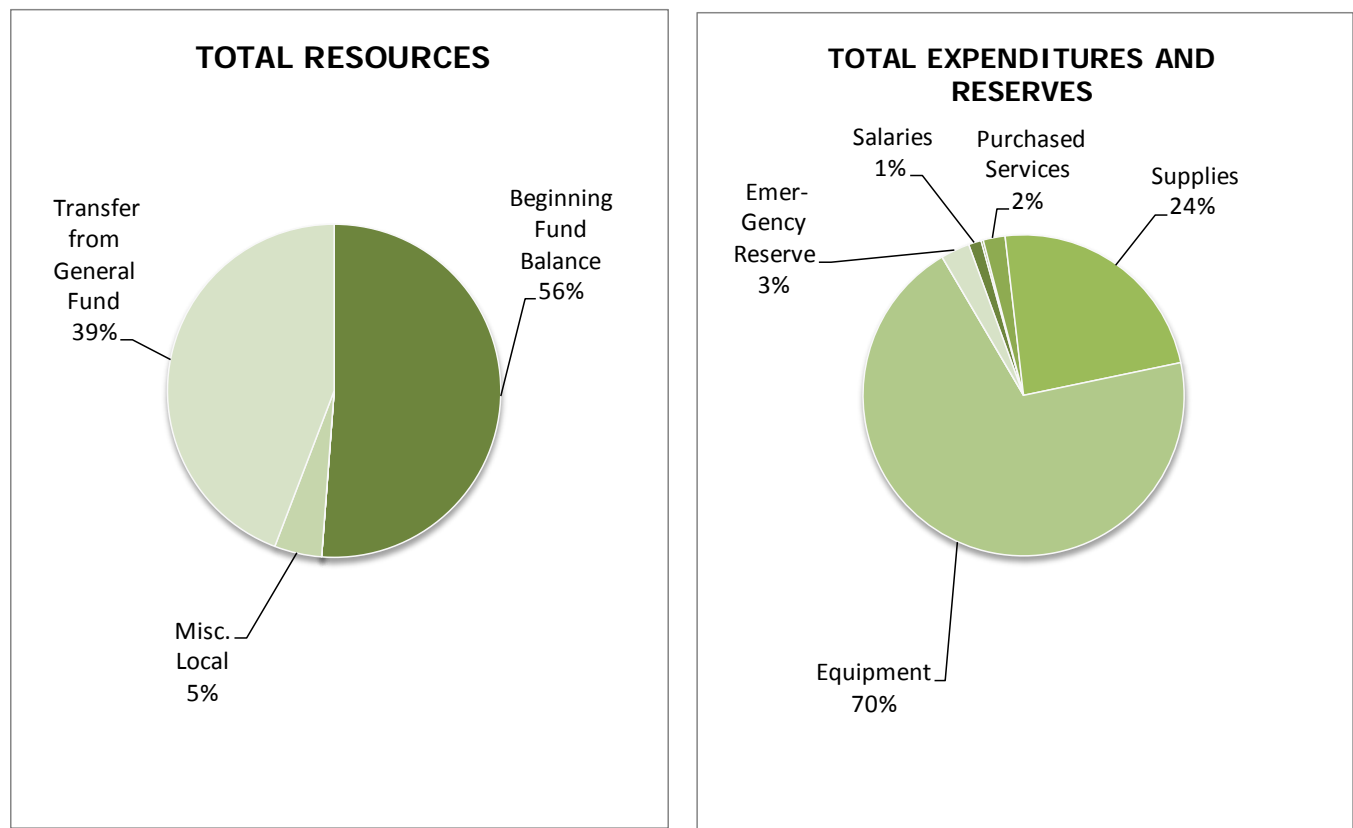
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Technology Fund

\$3,702,476

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)

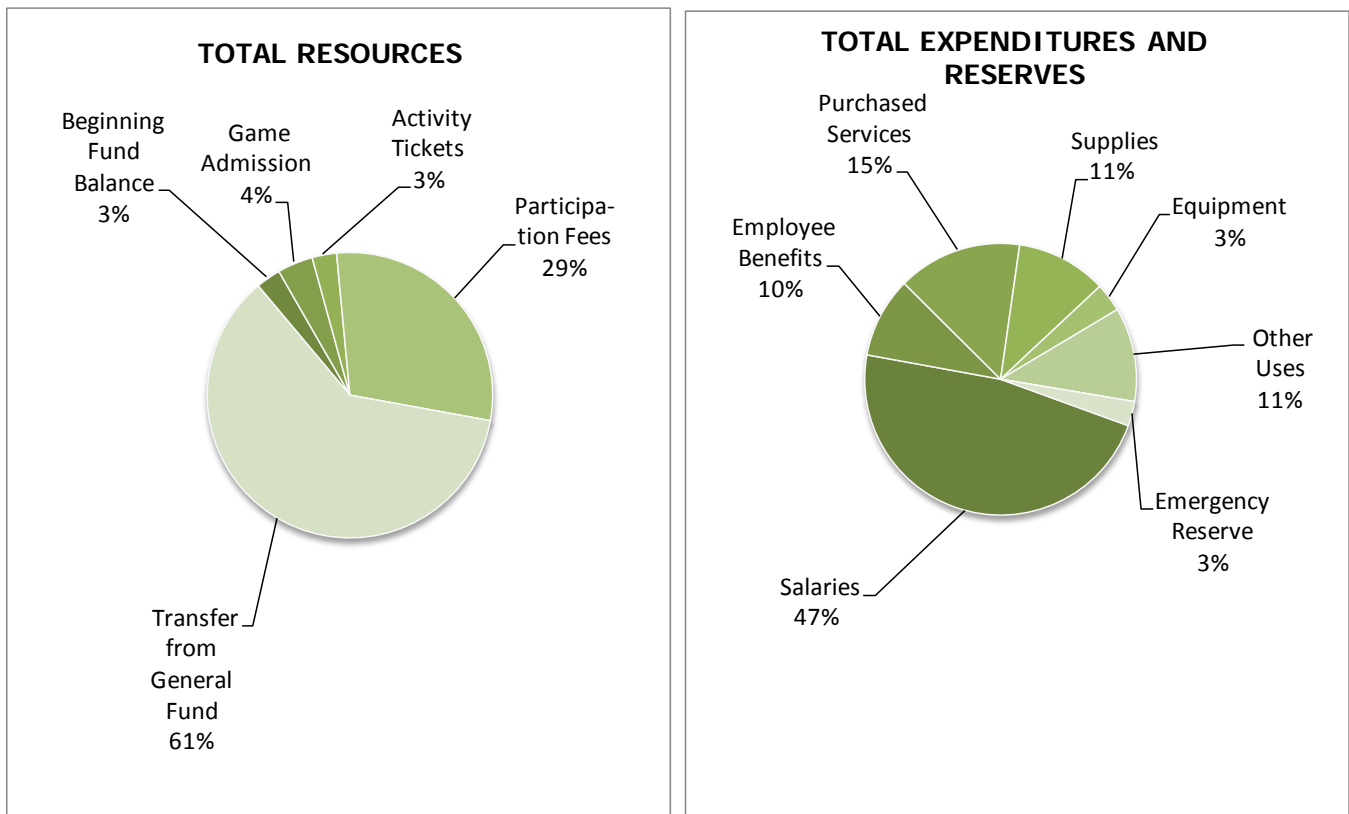
	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,297,893	\$ 2,490,457	\$ 1,895,877
REVENUE:			
Miscellaneous Local	\$ 1,229,615	\$ 243,354	\$ 170,000
Transfer from General Fund	1,768,113	1,771,749	1,636,599
TOTAL REVENUE	\$ 2,997,728	\$ 2,015,103	\$ 1,806,599
TOTAL RESOURCES	<u>\$ 4,295,621</u>	<u>\$ 4,505,560</u>	<u>\$ 3,702,476</u>
EXPENDITURES:			
Personnel	\$ 994	\$ 97,025	\$ 55,867
Purchased Services	103,456	211,253	81,708
Supplies	106,491	123,303	872,649
Equipment	1,594,223	2,175,354	2,584,413
Other Uses of Funds	-	2,748	-
TOTAL EXPENDITURES	<u>\$ 1,805,164</u>	<u>\$ 2,609,683</u>	<u>\$ 3,594,637</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 107,839
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 1,805,164</u>	<u>\$ 2,609,683</u>	<u>\$ 3,702,476</u>
ENDING BALANCE	<u>\$ 2,490,457</u>	<u>\$ 1,895,877</u>	<u>\$ -</u>



Athletics Fund

\$3,258,442

The district-wide Athletics Fund provides for interscholastic athletics in grades 8 through 12 and intramural athletics at all grade levels. Athletic programs at charter schools are funded from each charter school's individual allocation.





Athletics Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 307,556	\$103,263	\$ 91,786
REVENUE:			
Game Admission	\$ 138,254	\$ 131,128	\$ 131,230
Activity Tickets	101,636	90,368	90,368
Participation Fees	947,700	957,681	956,738
Transfer from General Fund	1,934,415	1,830,374	1,988,320
TOTAL REVENUE	\$ 3,122,005	\$ 3,009,551	\$ 3,166,656
TOTAL RESOURCES	<u>\$ 3,429,561</u>	<u>\$ 3,112,814</u>	<u>\$ 3,258,442</u>
EXPENDITURES:			
Personnel	\$ 1,874,408	\$ 1,818,704	\$ 1,854,015
Purchased Services	684,287	497,491	482,009
Supplies	282,116	179,850	351,141
Equipment	124,454	107,817	110,956
Other Uses	361,033	417,166	365,415
TOTAL EXPENDITURES	<u>\$ 3,326,298</u>	<u>\$ 3,021,028</u>	<u>\$ 3,163,536</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 94,906
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,326,298</u>	<u>\$ 3,021,028</u>	<u>\$ 3,258,442</u>
ENDING BALANCE	<u>\$ 103,263</u>	<u>\$ 91,786</u>	<u>\$ -</u>

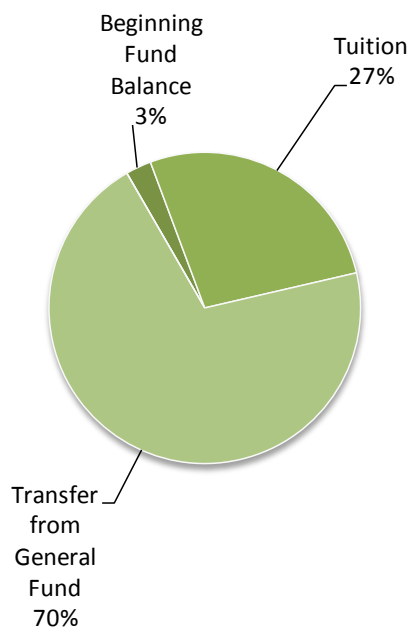


Preschool Fund

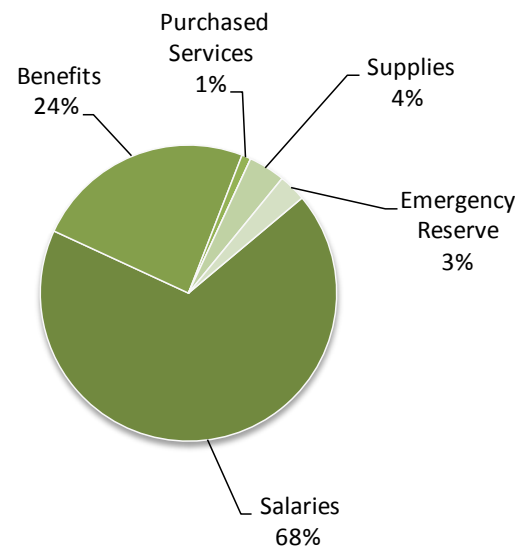
\$5,355,449

The Preschool Fund was established as part of the successful 2010 Mill Levy measure and was fully implemented in the 2013-2014 school year. The Early Childhood Education program completed all capital related projects with the opening of the new Mapleton Early Childhood Center. BVSD has a total of 62 sessions of preschool in 17 elementary schools and the new Early Childhood Center. As of the 2012-13 school year, tuition paying students are included in the Preschool Fund. A reduced tuition rate allows parents to request enrollment for a scholarship rate. Tuition rates range from \$193 to \$385 per month, for a nine month schedule. As of 2014-15 Preschool Fund includes Community Montessori Preschool from Fund 23.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Preschool Fund (continued)

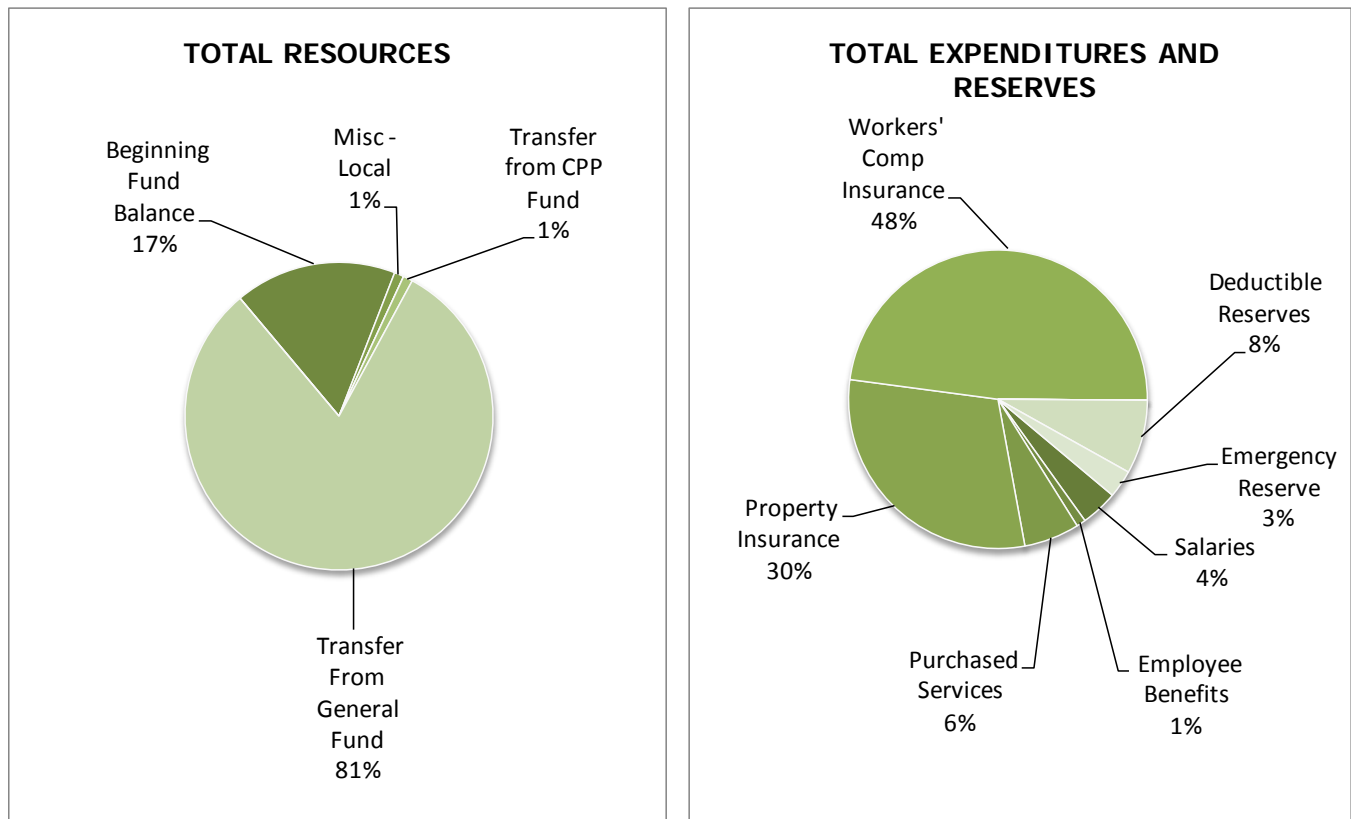
	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 648,211	\$ 148,041	\$ 142,597
REVENUE:			
Transfer from General Fund	\$ 3,556,785	\$ 3,395,197	\$ 3,764,441
One-time Transfer from Tuition-Based Preschool Fund	-	30,581	-
Tuition	809,960	1,321,997	1,448,411
TOTAL REVENUE	\$ 4,366,745	\$ 4,747,775	\$ 5,212,852
TOTAL RESOURCES	<u>\$ 5,014,956</u>	<u>\$ 4,895,816</u>	<u>\$ 5,355,449</u>
EXPENDITURES:			
Personnel	\$ 4,592,938	\$ 4,559,542	\$ 4,921,974
Purchased Services	45,836	45,000	65,000
Property and Equipment	43,600	10,000	15,000
Supplies	184,541	138,677	197,491
TOTAL EXPENDITURES	<u>\$ 4,866,915</u>	<u>\$ 4,753,219</u>	<u>\$ 5,199,465</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 155,984
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 4,866,915</u>	<u>\$ 4,753,219</u>	<u>\$ 5,355,449</u>
ENDING BALANCE	<u>\$ 148,041</u>	<u>\$ 142,597</u>	<u>\$ -</u>



Risk Management Fund

\$4,187,891

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)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 181,960	\$ 274,972	\$ 731,911
REVENUE:			
Miscellaneous - Local	\$ 115,010	\$ 3,631	\$ 42,088
Insurance Proceeds	4,774,715	555,247	20,000
Transfer from CPP Fund	19,539	29,144	26,505
Transfer from General Fund	3,366,687	3,366,687	3,366,687
TOTAL REVENUE	\$ 8,275,951	\$ 3,954,709	\$ 3,455,280
TOTAL RESOURCES	<u>\$ 8,457,911</u>	<u>\$ 4,229,681</u>	<u>\$ 4,187,191</u>
EXPENDITURES:			
Personnel	\$ 260,820	\$ 291,091	\$ 236,641
Purchased Services	171,466	146,245	265,000
Property Insurance	957,935	1,001,007	1,250,000
Workers' Comp Insurance	1,636,631	1,547,196	1,949,093
Supplies and Materials	4,326	3,242	15,000
Capital Outlay	1,060	-	15,000
Other Objects	633	96	4,500
Insurance Claims	4,845,147	236,279	-
Deductible Reserves	304,921	272,614	330,000
TOTAL EXPENDITURES	<u>\$ 8,182,939</u>	<u>\$ 3,497,770</u>	<u>\$ 4,065,234</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 121,957
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 8,182,939</u>	<u>\$ 3,497,770</u>	<u>\$ 4,187,191</u>
ENDING BALANCE	<u>\$ 274,972</u>	<u>\$ 731,911</u>	<u>\$ -</u>

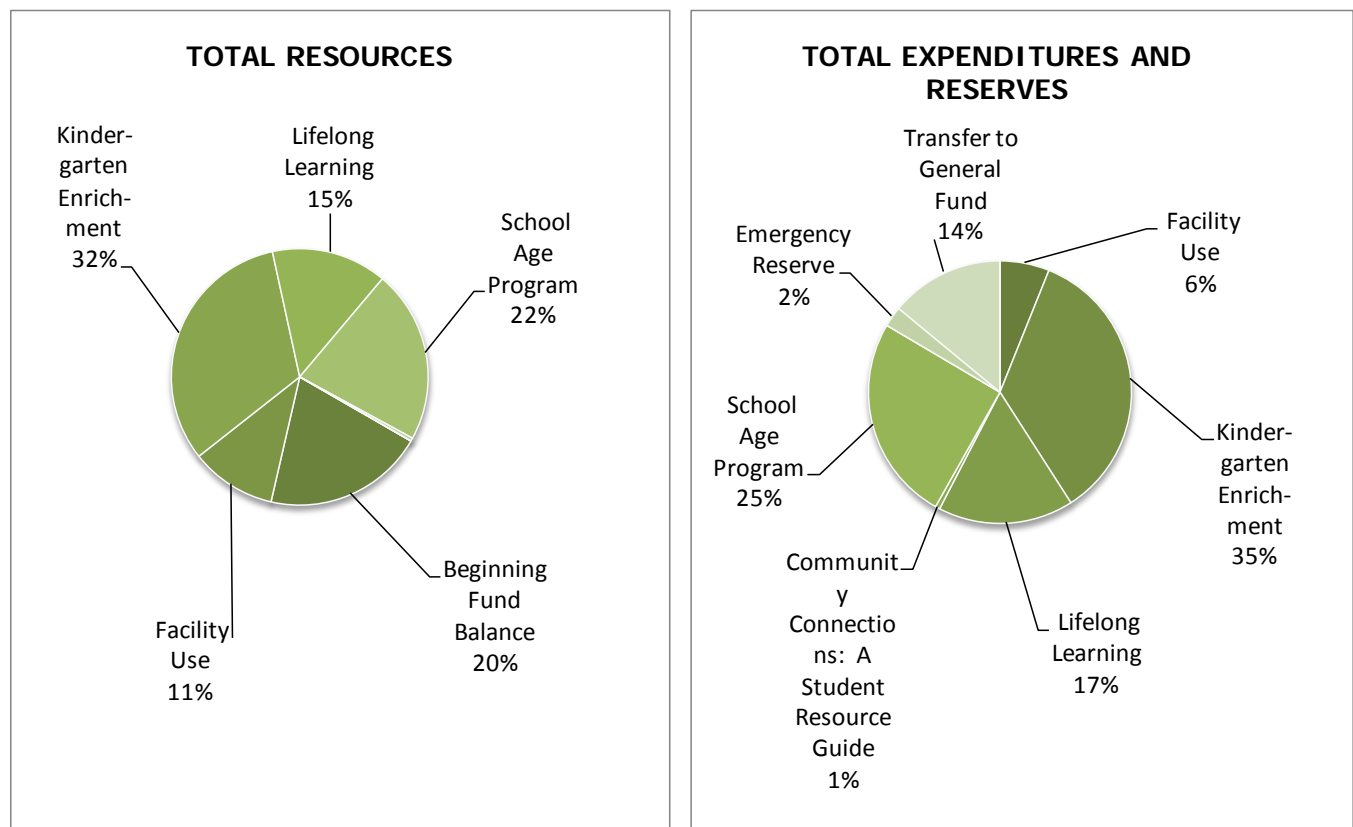


Community Schools Fund

\$7,136,298

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)

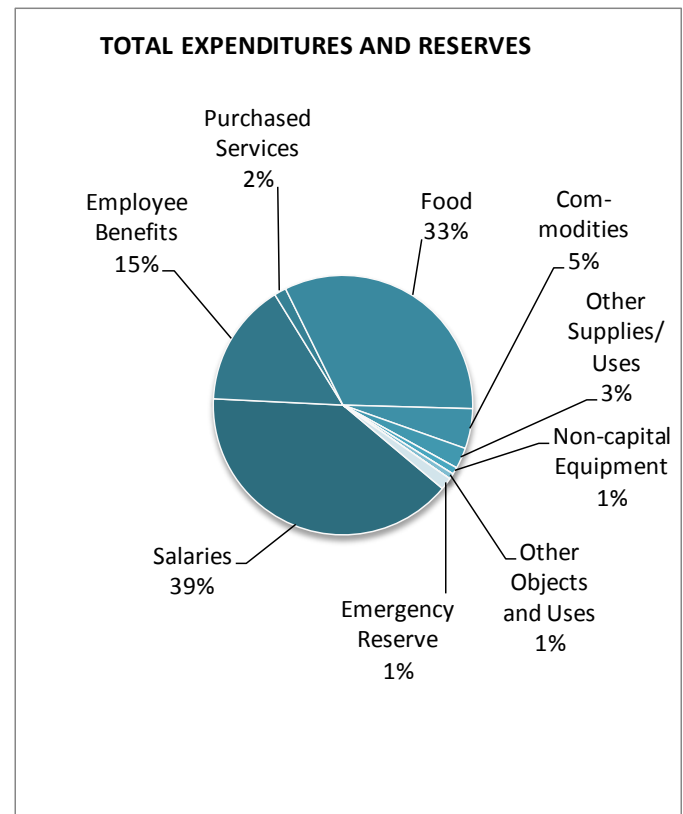
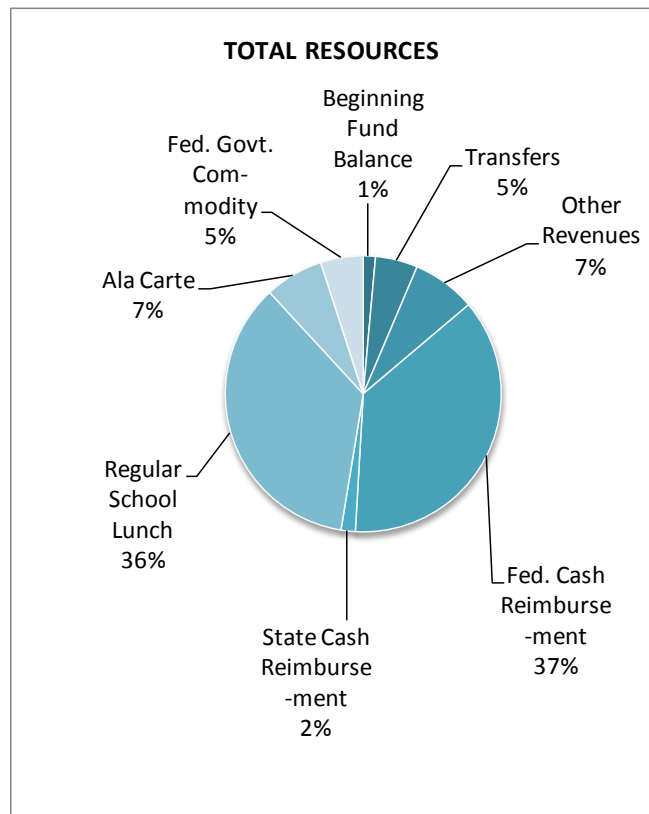
	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 723,584	\$ 1,350,473	\$ 1,810,023
REVENUE:			
Facility Use	\$ 921,624	\$ 940,165	\$ 963,700
Kindergarten Enrichment	2,679,253	2,806,469	2,876,845
Lifelong Learning	967,885	1,265,158	1,300,000
School Age Program	1,735,366	1,893,464	1,947,866
Community Connections: A Student Resource Guide	15,845	20,000	35,500
TOTAL REVENUE	\$ 6,319,973	\$ 6,925,256	\$ 7,123,911
TOTAL RESOURCES	<u>\$ 7,043,557</u>	<u>\$ 8,275,729</u>	<u>\$ 8,933,934</u>
EXPENDITURES:			
Facility Use	\$ 393,625	\$ 407,471	\$ 433,489
Kindergarten Enrichment	2,157,689	2,275,595	2,487,538
Lifelong Learning	854,075	1,111,329	1,189,408
Community Connections: A Student Resource Guide	38,036	40,550	39,635
School Age Program	1,326,627	1,576,854	1,808,904
TOTAL EXPENDITURES	<u>\$ 4,770,052</u>	<u>\$ 5,411,799</u>	<u>\$ 5,958,974</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 178,769
TRANSFERS TO:			
General Fund	\$ 923,032	\$ 1,053,907	\$ 998,555
TOTAL TRANSFERS	<u>\$ 923,032</u>	<u>\$ 1,053,907</u>	<u>\$ 998,555</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,693,084</u>	<u>\$ 6,465,706</u>	<u>\$ 7,136,298</u>
ENDING BALANCE	<u>\$ 1,350,473</u>	<u>\$ 1,810,023</u>	<u>\$ 1,797,636</u>



Food Services Fund

\$7,996,281

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 Fund for the 2015-16 fiscal year. Lunch prices will not increase for the school year 15-16.





Food Services Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 187,102	\$ 29,867	\$ 113,920
REVENUE:			
A la Carte	\$ 440,771	\$ 500,776	\$ 550,000
Regular School Lunch	2,359,195	2,914,867	2,843,140
Federal Cash Reimbursement	2,622,522	2,886,418	2,965,632
State Cash Reimbursement	66,218	83,843	75,000
Catering	188,796	254,912	300,000
Reduced Price Meals	18,300	14,222	14,506
Federal Government Commodities	361,124	376,613	398,304
Miscellaneous - Local	133,208	297,217	100,000
Snack Revenue	103,301	110,709	111,391
Breakfast Revenue	82,044	83,255	84,879
Headstart	34,678	43,550	44,209
Flood Insurance Proceeds	146,689	-	-
TOTAL REVENUE	\$ 6,548,996	\$ 7,565,382	\$ 7,486,061
TRANSFERS			
Transfer from General Fund	\$ 405,017	\$ 225,000	\$ 396,300
TOTAL TRANSFERS	\$ 405,017	\$ 225,000	\$ 396,300
TOTAL RESOURCES	\$ 7,141,115	\$ 7,820,249	\$ 7,996,281
EXPENDITURES:			
Personnel	\$ 4,048,951	\$ 4,402,044	\$ 4,405,034
Purchased Services	91,833	117,988	120,000
Food	2,158,853	2,514,064	2,617,937
Com-modities	327,787	376,613	398,304
Other Supplies/ Uses	180,985	188,426	208,426
Non-capital Equipment	47,685	69,870	69,870
Other Objects and Uses	52,254	37,324	57,324
TOTAL EXPENDITURES	\$ 6,939,928	\$ 7,706,329	\$ 7,876,895
EMERGENCY RESERVE	\$ -	\$ -	\$ 119,386
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 6,939,928	\$ 7,706,329	\$ 7,996,281
ENDING BALANCE	\$ 201,187	\$ 113,920	\$ -

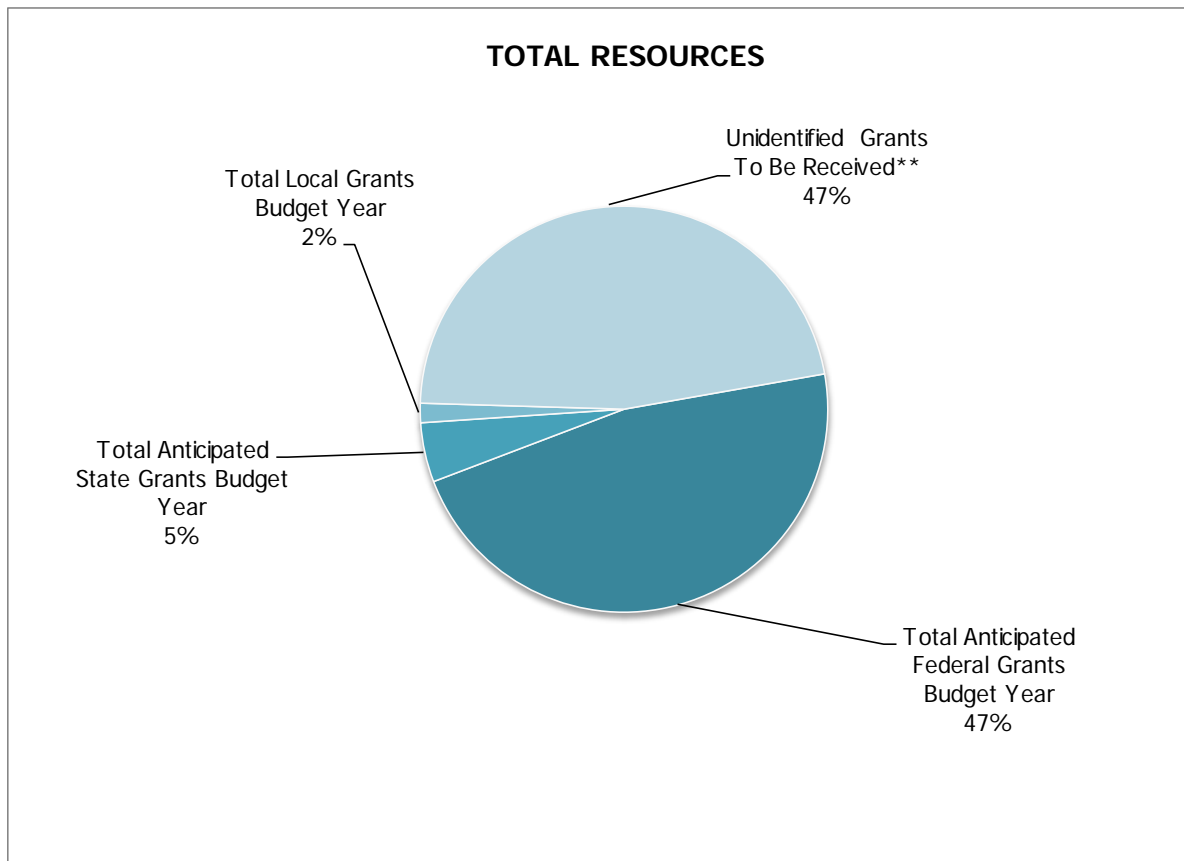
*Beginning in 2014-15, the state Financial Policies and Procedures committee recategorized this Fund as a Special Revenue Fund and is no longer an Enterprise Fund.



Governmental Designated-Purpose Grants Fund

\$19,500,000

The Governmental Designated-Purpose Grants Fund is the vehicle for receipt and expenditure of categorical funds. The district receives numerous local, state, and federal grants which have varying fiscal years. These grant funds supplement the regular district educational programs.



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



Governmental Designated-Purpose Grants Fund (continued)

CFDA #	FEDERAL GRANT NAME	FUNDING PERIOD	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET *
10.575	Farm to School Grant	Dec - Nov	\$ 9,277	\$ 87,200	\$ -
20.205	Highway Planning and Construction	June - June	26,350	-	-
84.002A	Adult Education Family Literacy	July - June	95,067	101,067	95,000
84.010	Title I, Part A, NCLB	July - June	2,375,020	2,072,515	2,119,607
84.010A	Title 1A, School Improvement	July - Sept	62,655	-	-
84.027	Special Education: IDEA Part B	July - June	4,884,951	4,972,918	4,931,540
84.048A	Vocational Education - Carl Perkins Secondary	July - June	129,724	118,000	118,000
84.060A	Title VII, Part A: Indian Education	July - June	11,617	12,942	10,000
84.126	School to Work Alliance Program (SWAP)	July - June	411,308	201,263	286,648
84.173	IDEA: Special Education: Preschool Grants	July - June	113,147	112,634	112,634
84.184S	School Emergency Response to Violence	Sept - April	359,206	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	46,153	35,700	35,700
84.287	Title V, Part B, 21st Century Learning Centers	July - June	550,050	402,540	150,000
84.287	Title V, Part B, 21st Century Learning Centers	July - June	150,000	449,496	356,091
84.323A	Special Education: State Program Improvement	July - June	1,000	-	-
84.330	Advanced Placement for Disadvantaged Students	July - June	5,170	5,130	-
84.365	Title III, NCLB, ELL	July - June	197,961	216,322	184,348
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	691,229	699,259	688,010
84.413	Race to the Top	July - June	63,572	75,279	-
			<u>\$ 10,183,457</u>	<u>\$ 9,562,265</u>	<u>\$ 9,087,578</u>
STATE GRANT NAME					
	School of Excellence	Indefinite	\$ 568	\$ 1,547	\$ -
	Comprehensive Health Education Program	July - June	35,579	40,000	-
	School Counselor Corps	July - June	205,322	525,490	400,000
	State Grants for Libraries	July - June	7,490	7,334	-
	State Grant NTNL Board Certification	July - June	222,821	241,504	200,000
	State Grant - Public Health and Environment	Jan - Dec	-	5,000	25,000
	State Grant - Colorado Brain Injury Program	July - June	-	2,500	-
	State Grant - School Health Professionals	July - June	-	137,537	-
	State Grant - School CPR and AED Training	July - June	-	10,668	-
	State Grant - Gifted Education Universal Screening	July - June	-	52,822	50,000
	State Grant - SAPI	Jan - June	-	50,000	-
	Expelled and At-Risk	Mar - June	-	295,804	294,319
	TOTAL STATE GRANTS		<u>\$ 471,780</u>	<u>\$ 1,370,206</u>	<u>\$ 969,319</u>
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		10,183,457	9,562,265	9,087,578
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		471,780	1,370,206	969,319
	TOTAL LOCAL GRANTS BUDGET YEAR		639,331	650,000	250,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	9,193,103
	TOTAL BUDGET		<u>\$ 11,294,568</u>	<u>\$ 11,582,471</u>	<u>\$ 19,500,000</u>

* The Budget does not include carryover dollars

** The revenue from grant sources may increase throughout the year as additional grants are received.



Tuition-Based Preschool Fund

\$0

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

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



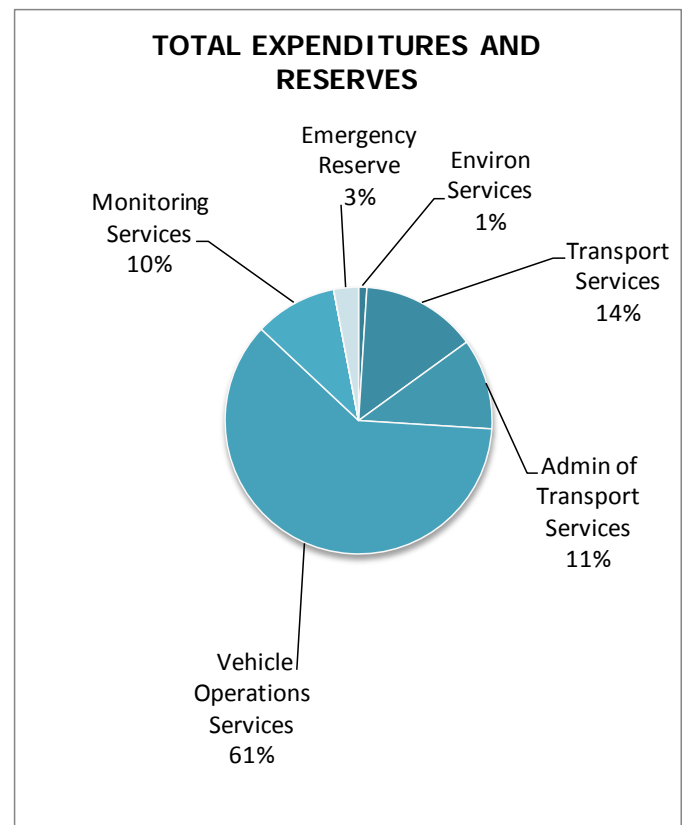
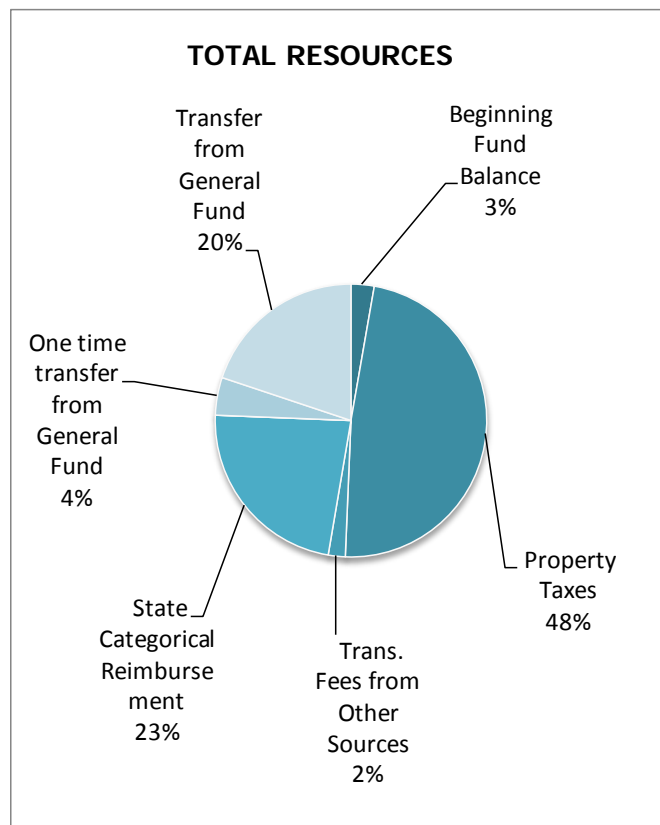


Transportation Fund

\$15,158,207

The Transportation Fund, developed after voters approved the 2005 Transportation Mill Levy in November 2005, is used to account for property tax revenue collected for the purpose of paying excess transportation costs pursuant to state statute. This fund accounts for all transportation services of the Boulder Valley School District including:

- 1) Maintenance and Operations
- 2) Environmental Services
- 3) Transportation Services
- 4) Administration of Transportation Services
- 5) Vehicle Operations Services
- 6) Monitoring Services





Transportation Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 894,884	\$ 724,040	\$ 415,768
REVENUE:			
Property Taxes	\$ 7,304,343	\$ 7,313,671	\$ 7,263,500
Trans. Fees from Other Sources	295,458	245,364	305,000
State Categorical Reimbursement	3,205,307	3,294,651	3,480,255
CDE Audit Adjustment	-	(41,808)	-
One time transfer from General Fund	2,000,000	548,662	681,000
Transfer from General Fund	577,212	2,252,209	3,012,684
TOTAL REVENUE	\$ 13,382,320	\$ 13,612,749	\$ 14,742,439
TOTAL RESOURCES	<u>\$ 14,277,204</u>	<u>\$ 14,336,789</u>	<u>\$ 15,158,207</u>
EXPENDITURES:			
Maintenance & Operations	\$ 37,639	\$ 34,421	\$ 41,023
Environmental Services	171,660	231,993	225,551
Transportation Services	1,994,254	1,998,437	2,147,247
Admin of Transportation Services	1,516,801	1,562,868	1,675,476
Vehicle Operations Services	8,492,832	8,692,998	9,116,424
Monitoring Services	1,339,978	1,400,304	1,510,985
TOTAL EXPENDITURES	<u>\$ 13,553,164</u>	<u>\$ 13,921,021</u>	<u>\$ 14,716,706</u>
RESERVES:			
EMERGENCY RESERVE	\$ -	\$ -	\$ 441,501
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 13,553,164</u>	<u>\$ 13,921,021</u>	<u>\$ 15,158,207</u>
ENDING BALANCE	<u>\$ 724,040</u>	<u>\$ 415,768</u>	<u>\$ -</u>

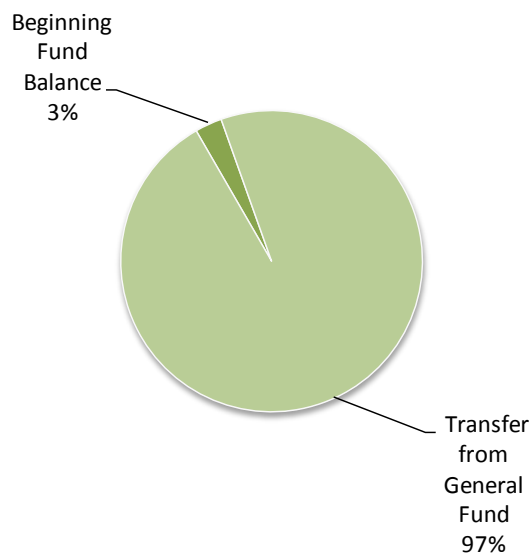


Colorado Preschool Program Fund

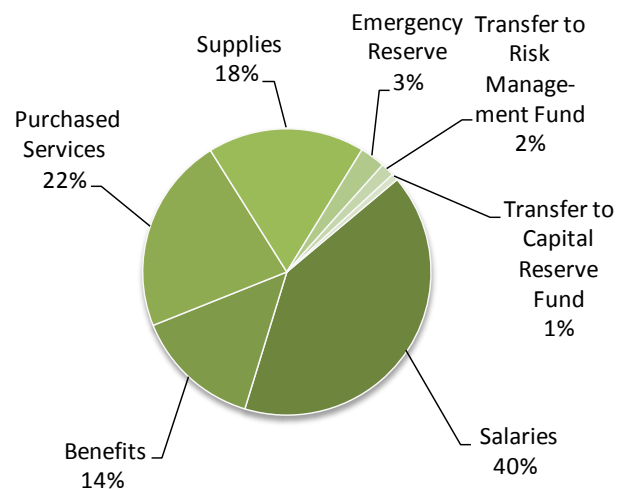
\$1,734,350

The Colorado Preschool Program Fund was established through Senate Bill 01-123 and began in the 2001-2002 fiscal year. This bill required the expenditure of a portion of a school district Per Pupil Revenue (PPR) be allocated to the Colorado Preschool Program. BVSD is expecting an allocation of 445 slots (232.5 FTE) for preschool, in which 115 slots have been identified for community child care centers, and 330 slots are for BVSD preschools. Colorado Preschool Program is a no cost preschool program for eligible families that support students who have identified risk factors that can impact school success and/or may lead to achievement gaps.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Colorado Preschool Program Fund (continued)

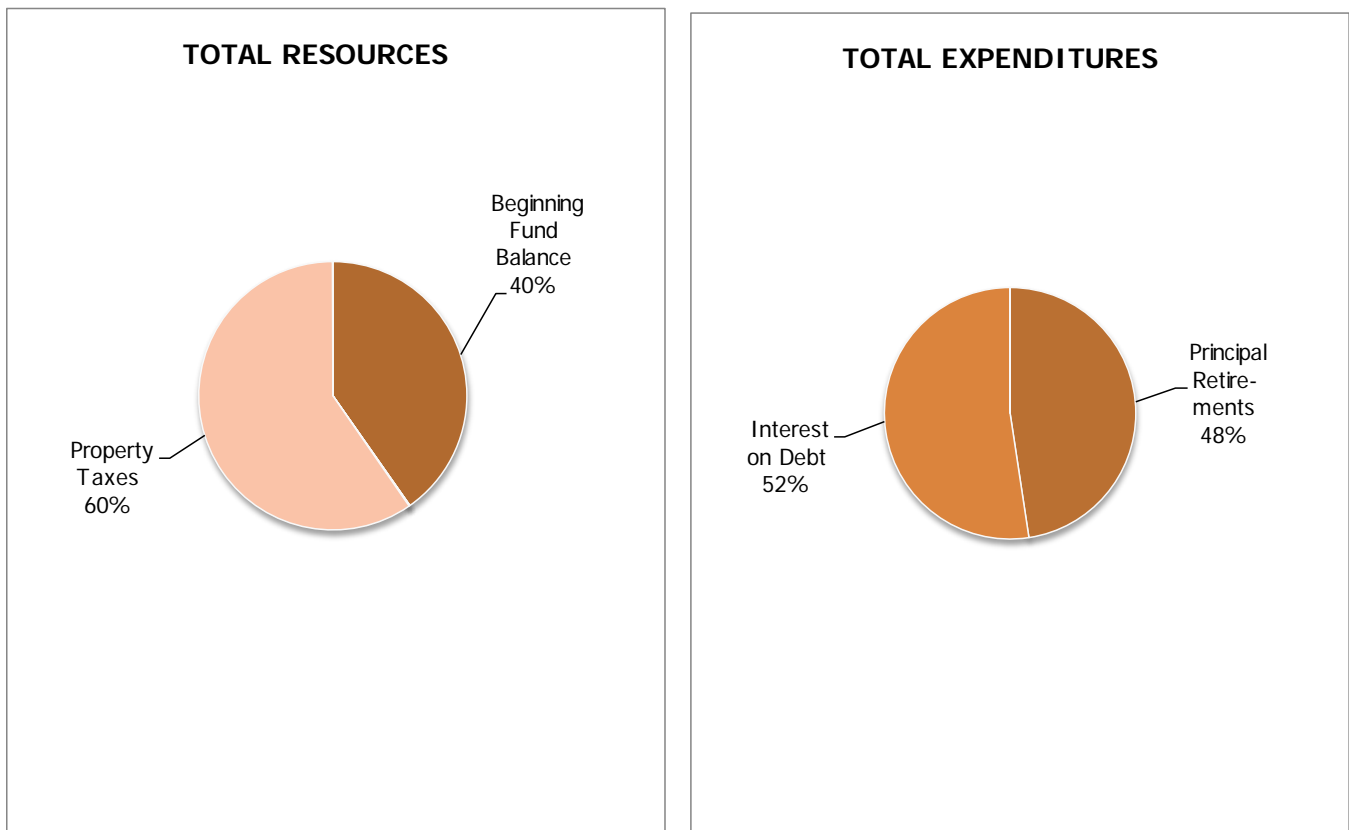
	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 33,714	\$ 32,373	\$ 50,352
REVENUE:			
Transfer from General Fund	\$ 1,094,973	\$ 1,745,101	\$ 1,683,998
TOTAL REVENUE	\$ 1,094,973	\$ 1,745,101	\$ 1,683,998
TOTAL RESOURCES	<u>\$ 1,128,687</u>	<u>\$ 1,777,474</u>	<u>\$ 1,734,350</u>
EXPENDITURES:			
Personnel	784,509	907,699	954,827
Purchased Services	276,343	651,094	383,811
Supplies	<u>2,874</u>	<u>119,622</u>	<u>306,823</u>
TOTAL EXPENDITURES	<u>\$ 1,063,726</u>	<u>\$ 1,678,415</u>	<u>\$ 1,645,461</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 49,364
TRANSFERS TO:			
Risk Management Fund	\$ 19,539	\$ 29,144	\$ 26,505
Capital Reserve Fund	<u>13,049</u>	<u>19,563</u>	<u>13,020</u>
TOTAL TRANSFERS	<u>\$ 32,588</u>	<u>\$ 48,707</u>	<u>\$ 39,525</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,096,314</u>	<u>\$ 1,727,122</u>	<u>\$ 1,734,350</u>
ENDING BALANCE	<u>\$ 32,373</u>	<u>\$ 50,352</u>	<u>\$ -</u>



Bond Redemption Fund

\$40,793,722

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





Bond Redemption Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 24,492,573	\$ 24,822,129	\$ 33,567,992
REVENUE:			
Delinquent Property Taxes	\$ 27,443	\$ 65,000	\$ 20,000
Property Taxes	28,385,625	36,745,686	40,542,436
Interest Income	19,418	20,000	25,000
TOTAL REVENUE	\$ 28,432,486	\$ 36,830,686	\$ 40,587,436
TOTAL RESOURCES	<u>\$ 52,925,059</u>	<u>\$ 61,652,815</u>	<u>\$ 74,155,428</u>
EXPENDITURES:			
Principal Retirements	\$ 12,790,000	\$ 13,370,000	\$ 13,835,000
Interest on Debt	15,310,380	14,706,523	26,946,722
Other - Paying Agent Fees	2,550	8,300	12,000
TOTAL EXPENDITURES	\$ 28,102,930	\$ 28,084,823	\$ 40,793,722
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,102,930</u>	<u>\$ 28,084,823</u>	<u>\$ 40,793,722</u>
ENDING BALANCE	<u>\$ 24,822,129</u>	<u>\$ 33,567,992</u>	<u>\$ 33,361,706</u>



2006 Building Fund

\$0

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 2,747,039	\$ 1,231,131	\$ -
REVENUE:			
Interest Income	\$ 2,120	\$ 613	\$ -
Other Local Revenue	31,930	-	-
TOTAL REVENUE	\$ 34,050	\$ 613	\$ -
TOTAL RESOURCES	<u>\$ 2,781,089</u>	<u>\$ 1,231,744</u>	<u>\$ -</u>
EXPENDITURES:			
Phase II Building Fund Projects	\$ -	\$ -	\$ -
Surplus Funds Projects	1,549,958	1,231,744	-
TOTAL EXPENDITURES	<u>\$ 1,549,958</u>	<u>\$ 1,231,744</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 1,231,131</u>	<u>\$ -</u>	<u>\$ -</u>





2014 Building Fund

\$126,363,886

2014-2020 Building Fund Six 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.

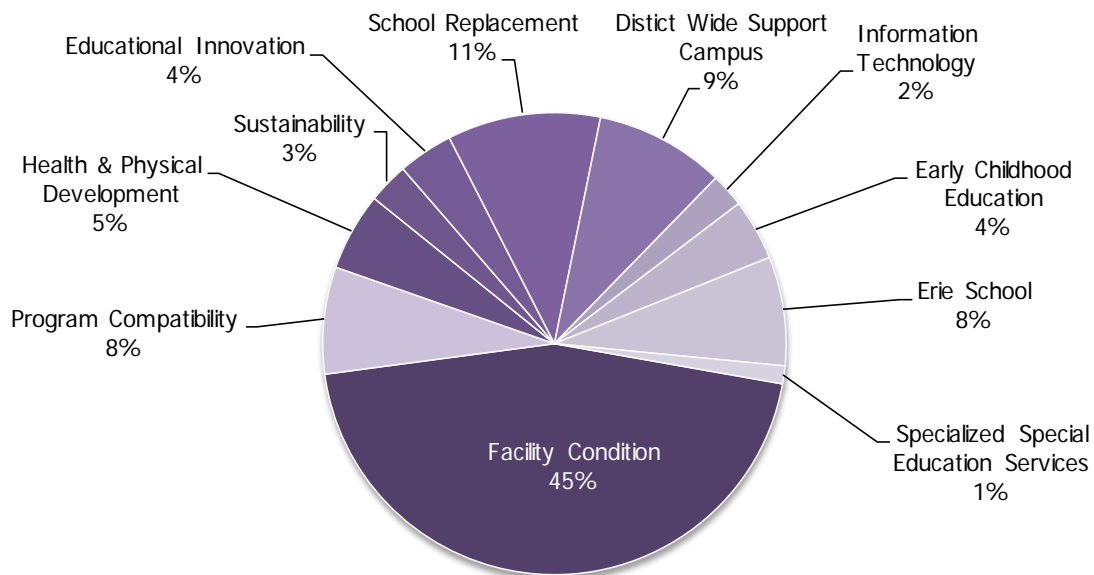
Centralized Special Education funding will allow staff and the community to engage in a visioning process to identify program and facility needs with construction to follow.



2014 Building Fund (continued)

Facility Condition	\$	235,770,000
Program Compatibility		38,970,000
Health & Physical Development		28,460,000
Sustainability		14,820,000
Educational Innovation		20,150,000
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
Specialized Special Education Services		6,500,000
TOTAL COST	\$	523,460,000
Inflation		45,160,000
Project Reserve		7,900,000
TOTAL COST	\$	576,520,000

2014-2020 BUILDING FUND PROJECT SUMMARY




2014 Building Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 256,519,446
REVENUE:			
Net Bond Proceeds - 2015 Issuance	\$ -	\$ 280,812,900	\$ -
Interest Income	-	400,000	1,800,000
TOTAL REVENUE	\$ -	\$ 281,212,900	\$ 1,800,000
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 281,212,900</u>	<u>\$ 258,319,446</u>
EXPENDITURES:			
Phase I Projects	\$ -	\$ 23,776,462	\$ 126,363,886
Bond Issuance Costs	-	916,992	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 24,693,454</u>	<u>\$ 126,363,886</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 256,519,446</u>	<u>\$ 131,955,560</u>



2014 Building Fund (continued)

Project List

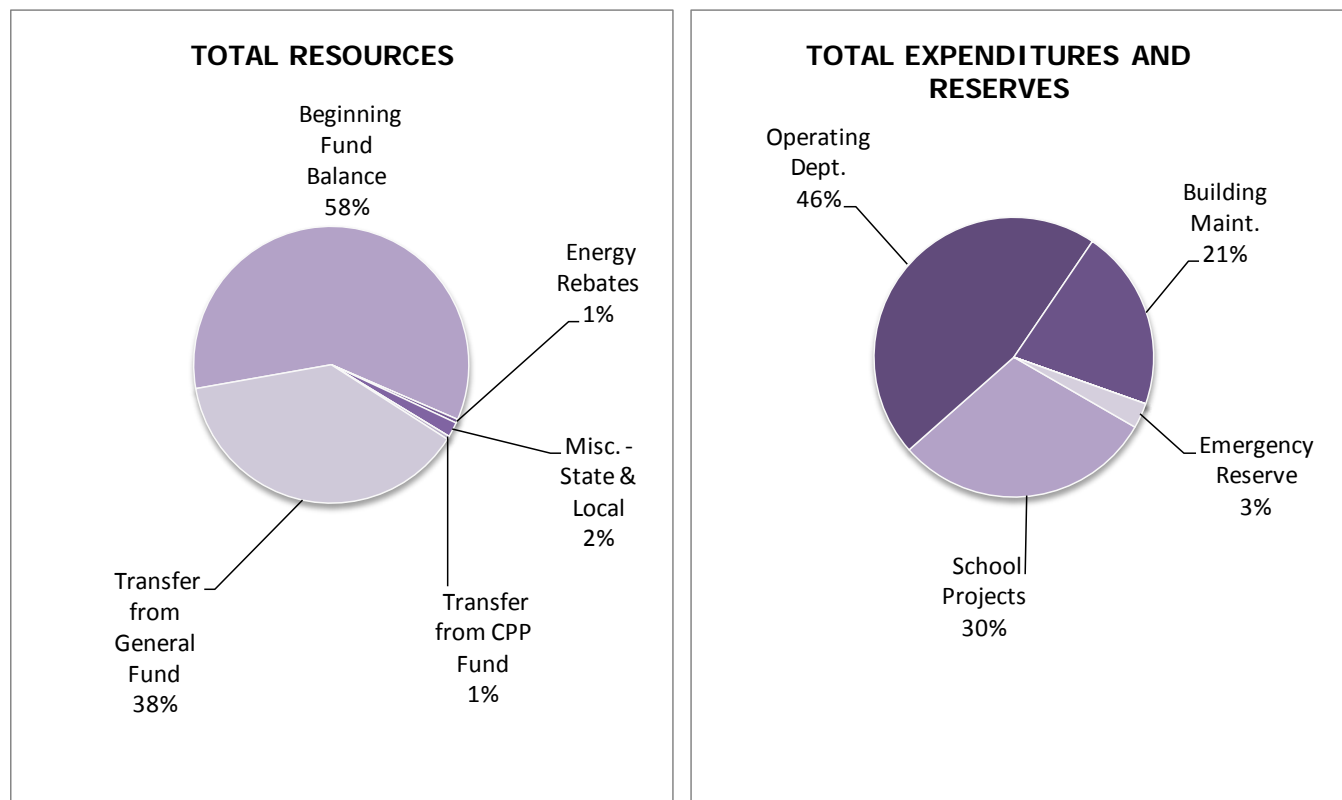
Educational Facilities Master Plan Budget	
	Budgeted Amount
Facility Condition (includes over \$8M for Security in school allocations)	\$235,770,000
Program Compatibility	\$44,970,000
Health and Physical Development	\$29,890,000
Sustainability	\$14,820,000
Educational Innovation	\$19,350,000
School Replacement	
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	\$530,090,000
Inflation	\$38,530,000
Program Reserve	\$7,900,000
Master Plan Budget Total	\$576,520,000



Capital Reserve Fund

\$3,378,832

The Capital Reserve Fund may be used for the purchase of equipment, computer equipment or for the acquisition of property, construction of new facilities, or remodeling existing facilities. Individual projects are approved by the Board of Education.





Capital Reserve Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,935,013	\$ 853,937	\$ 2,002,954
REVENUE:			
Energy Rebates	\$ -	\$ 15,000	\$ 15,000
Miscellaneous - State & Local	83,811	81,000	59,000
One-time transfer from General Fund	-	79,306	315,000
Transfer from CPP Fund	13,049	19,563	13,020
Transfer from General Fund	<u>2,448,297</u>	<u>2,666,397</u>	<u>973,858</u>
TOTAL REVENUE	\$ 2,545,157	\$ 2,861,266	\$ 1,375,878
TOTAL RESOURCES	<u>\$ 4,480,170</u>	<u>\$ 3,715,203</u>	<u>\$ 3,378,832</u>
EXPENDITURES:			
School Projects	\$ 1,508,693	\$ 291,442	\$ 1,018,503
Operating Departments	765,316	391,427	1,554,794
Building Maintenance	852,535	529,380	707,122
Salaries, Employee Benefits, Office Expense	<u>499,689</u>	<u>500,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 3,626,233</u>	<u>\$ 1,712,249</u>	<u>\$ 3,280,419</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 98,413
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,626,233</u>	<u>\$ 1,712,249</u>	<u>\$ 3,378,832</u>
ENDING BALANCE	<u>\$ 853,937</u>	<u>\$ 2,002,954</u>	<u>\$ -</u>


Capital Reserve Fund (continued)
Project List

		2015-16 Proposed	
Elementary Schools			
<u>School</u>	<u>Project</u>		
Bear Creek	Classroom Construction	\$	75,000
Total Elementary Schools:		\$	75,000
Middle/High Schools			
<u>School</u>	<u>Project</u>		
Nederland Middle/High	Building Improvements	\$	7,500
Total Middle/High Schools:		\$	7,500
District Wide			
	<u>Project</u>		
District Wide	Emergencies (includes carryover)	\$	746,914
District Wide	Energy Audits/Recomissioning (carryover)		25,000
District Wide	Garden-to-Table Program (carryover)		1,000
District Wide	Fire Detector Replacement (carryover)		10,000
District Wide	Security Improvements (includes carryover)		143,089
District Wide	Emergency Communications (carryover)		10,000
Total District Wide:		\$	936,003
School Project Sub-Total Summary			
	Elementary Schools	\$	75,000
	Middle/High Schools		7,500
	District Wide		936,003
School Project Sub-Total:		\$	1,018,503



Capital Reserve Fund (continued)

Project List (continued)

Operating Departments		
<u>Department</u>	<u>Project</u>	2015-16 Proposed
Food Service	R12 Cooling Replacement (carryover)	\$ 25,000
Maintenance	Equipment/Vehicle Replacement (includes carryover)	117,294
Maintenance	White Fleet Vehicle Lease (includes carryover)	886,100
Maintenance	TMA Software Renewal	5,400
Operational Services	VFA Software Renewal	21,000
Transportation	Buses (includes carryover)	500,000
Total Operating Departments:		\$ 1,554,794

Building Maintenance - District Wide		
	<u>Project</u>	
District Wide	Americans With Disabilities Act (carryover)	\$ 20,000
District Wide	Backflow Preventer Replacement (carryover)	12,000
District Wide	Custodial Equipment Replacement (includes carryover)	50,000
District Wide	Door Replacement (includes carryover)	44,968
District Wide	Early Childhood (carryover)	41,211
District Wide	Electrical (carryover)	35,000
District Wide	Environmental Management (carryover)	70,000
District Wide	Flooring Replacement (carryover)	50,000
District Wide	HVAC/Plumbing Reserve (carryover)	97,903
District Wide	Paving and Concrete (carryover)	103,245
District Wide	Playground Surfacing, Drainage, Containment (carryover)	15,000
District Wide	Restroom Stall Replacement (carryover)	22,000
District Wide	Roofing (carryover)	145,795
Total Building Maintenance - District Wide:		\$ 707,122

Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 98,413
Total Reserves:		\$ 98,413

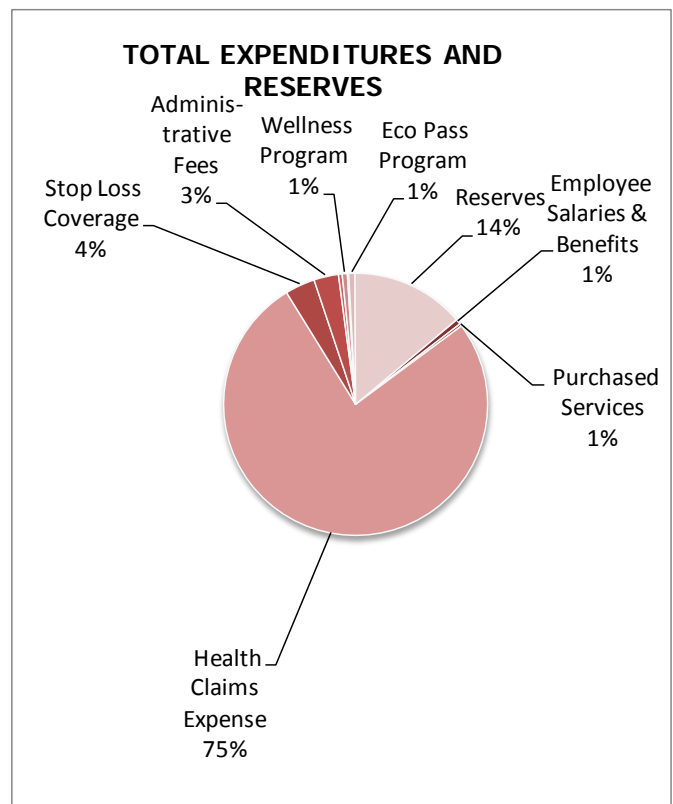
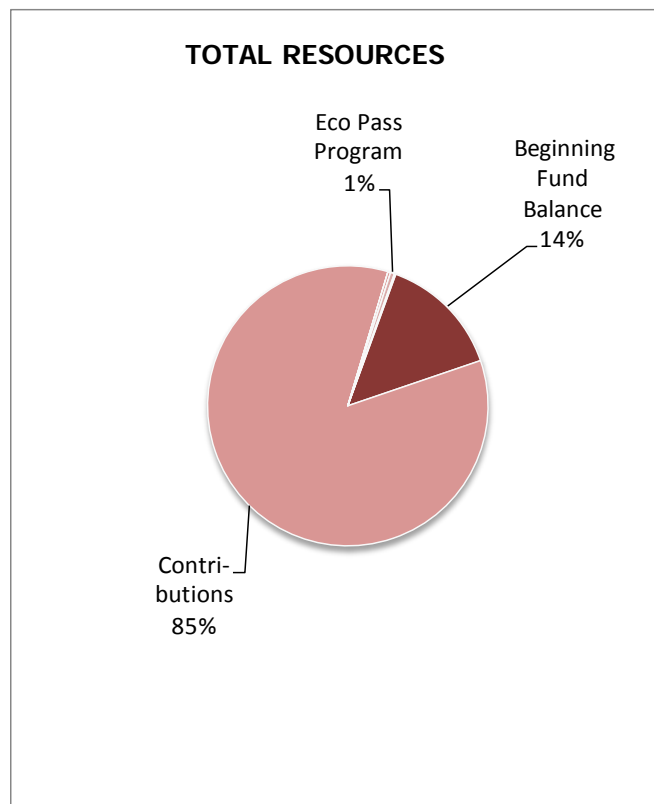
GRAND TOTAL Summary		
	School Projects	\$ 1,018,503
	Operating Departments	1,554,794
	Building Maintenance - District Wide	707,122
	Salaries/Benefits/Office Expenses	-
	Emergency Reserve (TABOR)	98,413
GRAND TOTAL:		\$ 3,378,832



Health Insurance Fund

\$32,979,865

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% 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)

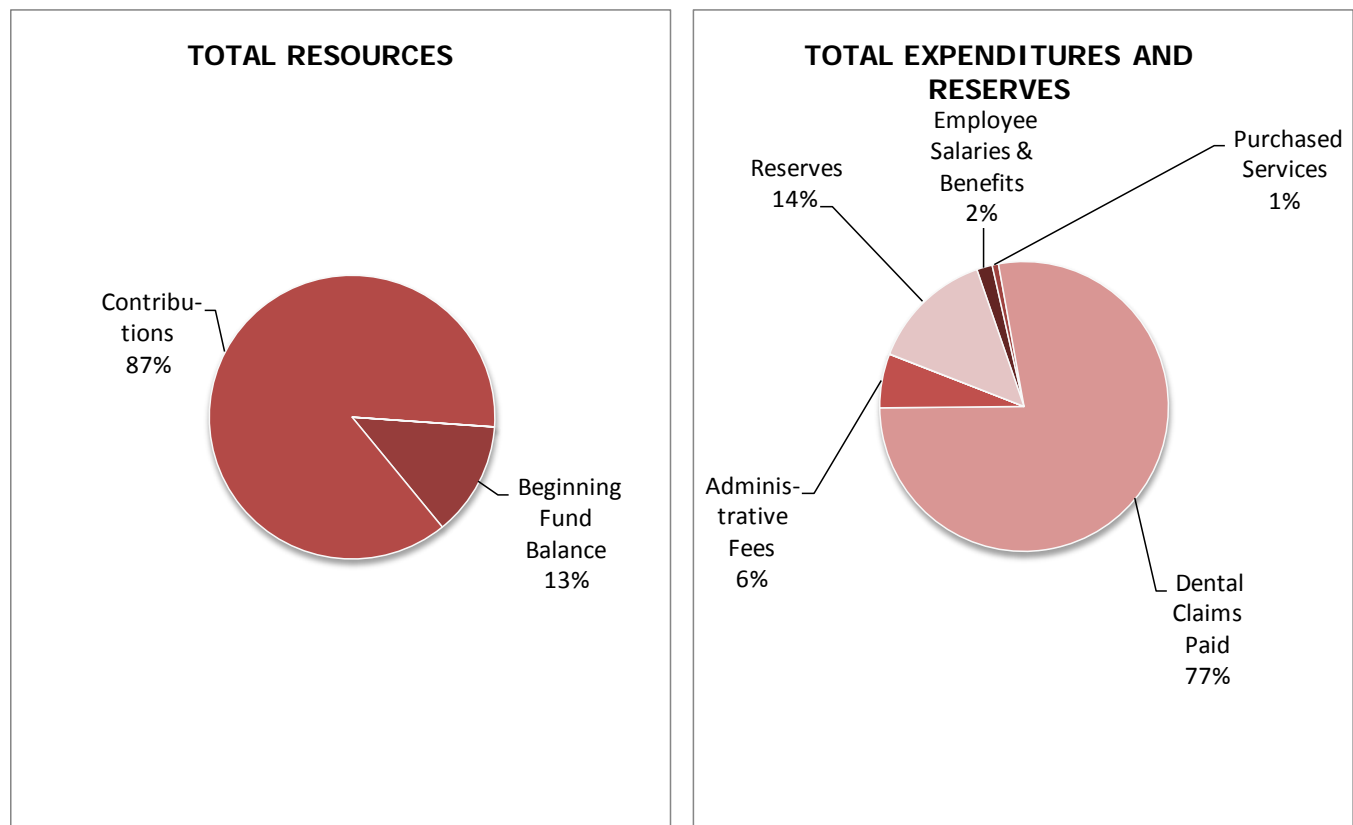
	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 5,712,975	\$ 5,019,744	\$ 4,686,743
REVENUE:			
Contributions	\$ 26,039,644	\$ 24,221,521	\$ 27,984,122
Interest Income	5,680	6,568	6,000
Miscellaneous	219,140	319,598	100,000
Eco Pass Program	155,080	199,389	149,000
Employee Benefit Program	56,184	54,435	54,000
TOTAL REVENUE	\$ 26,475,728	\$ 24,801,511	\$ 28,293,122
TOTAL RESOURCES	<u>\$ 32,188,703</u>	<u>\$ 29,821,255</u>	<u>\$ 32,979,865</u>
EXPENDITURES:			
Personnel	\$ 152,508	\$ 244,197	\$ 215,120
Purchased Services	81,875	76,344	100,000
Health Claims Expense	24,506,166	21,857,274	25,181,029
Stop Loss Coverage	1,192,184	1,325,546	1,212,816
Administrative Fees	819,587	900,683	1,000,000
Supplies and Materials	-	202,108	150,000
Wellness Program	134,527	186,134	208,000
Employee Benefit Program	52,935	53,842	54,000
Eco Pass Program	229,177	288,384	252,000
TOTAL EXPENDITURES	<u>\$ 27,168,959</u>	<u>\$ 25,134,512</u>	<u>\$ 28,372,965</u>
RESERVES:			
Above Recommended Amounts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,606,900</u>
TOTAL RESERVES	\$ -	\$ -	\$ 4,606,900
TOTAL EXPENDITURES AND RESERVES	<u>\$ 27,168,959</u>	<u>\$ 25,134,512</u>	<u>\$ 32,979,865</u>
ENDING BALANCE	<u>\$ 5,019,744</u>	<u>\$ 4,686,743</u>	<u>\$ -</u>



Dental Insurance Fund

\$2,822,428

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% increase from 2014-15. Employees have the option to purchase dependent coverage.





Dental Insurance Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 445,490	\$ 365,172	\$ 365,796
TOTAL BEGINNING FUND BALANCE	\$ 445,490	\$ 365,172	\$ 365,796
REVENUE:			
Contributions	\$ 2,296,005	\$ 2,271,654	\$ 2,456,032
Interest Income	529	796	600
TOTAL REVENUE	\$ 2,296,534	\$ 2,272,450	\$ 2,456,632
TOTAL RESOURCES	<u>\$ 2,742,024</u>	<u>\$ 2,637,622</u>	<u>\$ 2,822,428</u>
EXPENDITURES:			
Personnel	\$ 35,248	\$ 37,005	\$ 49,224
Purchased Services	28,125	19,344	20,000
Dental Claims Paid	2,147,426	2,046,854	2,192,181
Administrative Fees	166,053	167,623	170,820
Supplies and Materials	-	1,000	1,000
TOTAL EXPENDITURES	\$ 2,376,852	\$ 2,271,826	\$ 2,433,225
RESERVES:			
Reserved for Dental Benefits	\$ -	\$ -	\$ 389,203
TOTAL RESERVES	\$ -	\$ -	\$ 389,203
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,376,852</u>	<u>\$ 2,271,826</u>	<u>\$ 2,822,428</u>
ENDING BALANCE	<u>\$ 365,172</u>	<u>\$ 365,796</u>	<u>\$ -</u>



Trust and Agency Funds

\$3,622,000

Agency Fund

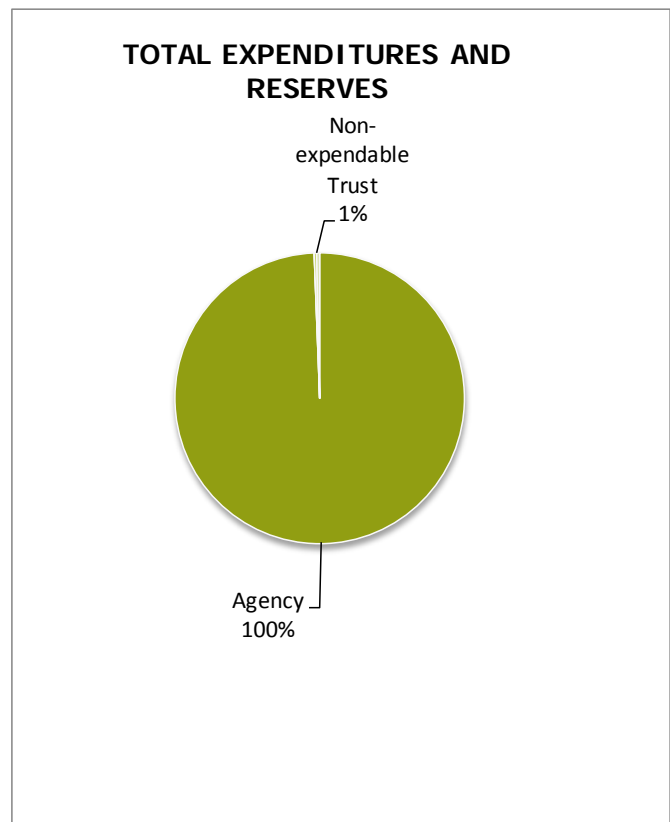
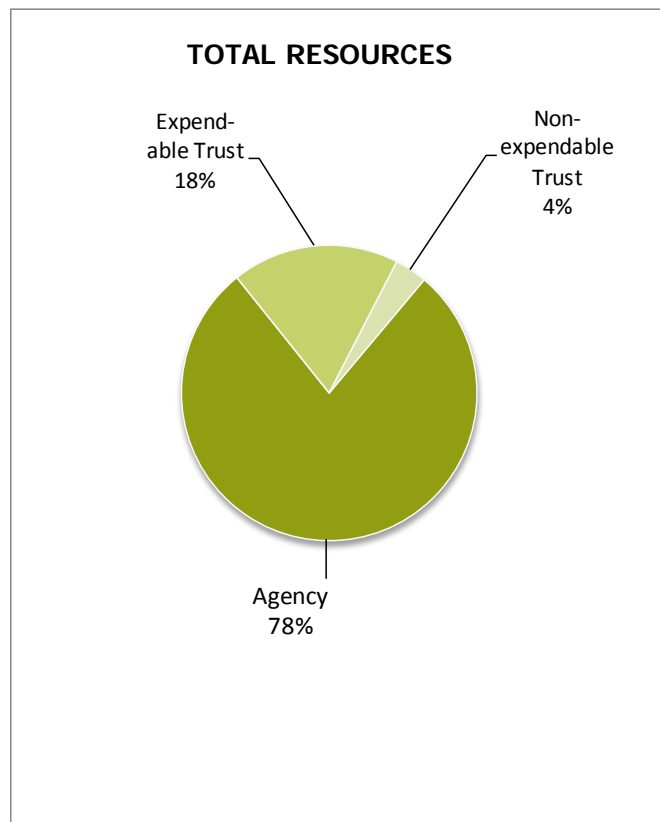
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

Expendable Trust Fund

This fund is provided to account for donations and disbursements that are related to specific purposes such as scholarships and awards.

Nonexpendable Trust Fund

This fund is provided to account for the principal trust amount received from the Jitsugyo High School Program, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, the Frances R. Bascom Scholarship, the Tennyson McCarty Scholarship and related interest income. The interest earned from the Trust Funds is used to finance the activities authorized by the Jitsugyo High School Trust Agreement, the Barbara Carlson Scholarship Agreement, the Dr. Edwin O. Bostrom Scholarship Agreement, the Frances R. Bascom Scholarship Agreement and the Tennyson McCarty Scholarship Agreement.





Trust and Agency Funds (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
Agency Funds			
Beginning Fund Balance	\$ 834,897	\$ 1,052,066	\$ 1,165,691
Receipts	<u>3,364,910</u>	<u>3,560,071</u>	<u>3,700,000</u>
Total Resources	\$ 4,199,807	\$ 4,612,137	\$ 4,865,691
Disbursements	<u>\$ 3,147,741</u>	<u>\$ 3,446,445</u>	<u>\$ 3,600,000</u>
Ending Balance	\$ 1,052,066	\$ 1,165,691	\$ 1,265,691
Expendable Trust Funds			
Beginning Fund Balance	\$ 944,337	\$ 1,122,360	\$ 1,124,360
Revenue	<u>197,223</u>	<u>12,000</u>	<u>15,000</u>
Total Resources	\$ 1,141,560	\$ 1,134,360	\$ 1,139,360
Expenditures	<u>\$ 19,200</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Ending Balance	\$ 1,122,360	\$ 1,124,360	\$ 1,129,360
Nonexpendable Trust Funds			
Beginning Fund Balance	\$ 211,429	\$ 210,357	\$ 210,557
Revenue	<u>428</u>	<u>2,200</u>	<u>10,000</u>
Total Resources	\$ 211,857	\$ 212,557	\$ 220,557
Expenditures	<u>\$ 1,500</u>	<u>\$ 2,000</u>	<u>\$ 12,000</u>
Ending Balance	\$ 210,357	\$ 210,557	\$ 208,557
GRAND TOTAL			
BEGINNING FUND BALANCE	\$ 1,990,663	\$ 2,384,783	\$ 2,500,608
TOTAL REVENUE	<u>3,562,561</u>	<u>3,574,271</u>	<u>3,725,000</u>
TOTAL RESOURCES	<u>\$ 5,553,224</u>	<u>\$ 5,959,054</u>	<u>\$ 6,225,608</u>
TOTAL EXPENDITURES	<u>\$ 3,168,441</u>	<u>\$ 3,458,445</u>	<u>\$ 3,622,000</u>
ENDING BALANCE	<u>\$ 2,384,783</u>	<u>\$ 2,500,608</u>	<u>\$ 2,603,608</u>



Pupil Activity Fund

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

	2013-14 UNAUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,887,330	\$ 2,898,247	\$ 2,798,247
RECEIPTS	<u>8,755,036</u>	<u>9,100,000</u>	<u>9,100,000</u>
TOTAL RESOURCES	<u>\$ 11,642,366</u>	<u>\$ 11,998,247</u>	<u>\$ 11,898,247</u>
DISBURSEMENTS	<u>\$ 8,744,119</u>	<u>\$ 9,200,000</u>	<u>\$ 9,200,000</u>
ENDING BALANCE	<u>\$ 2,898,247</u>	<u>\$ 2,798,247</u>	<u>\$ 2,698,247</u>

CHARTER SCHOOL FUND

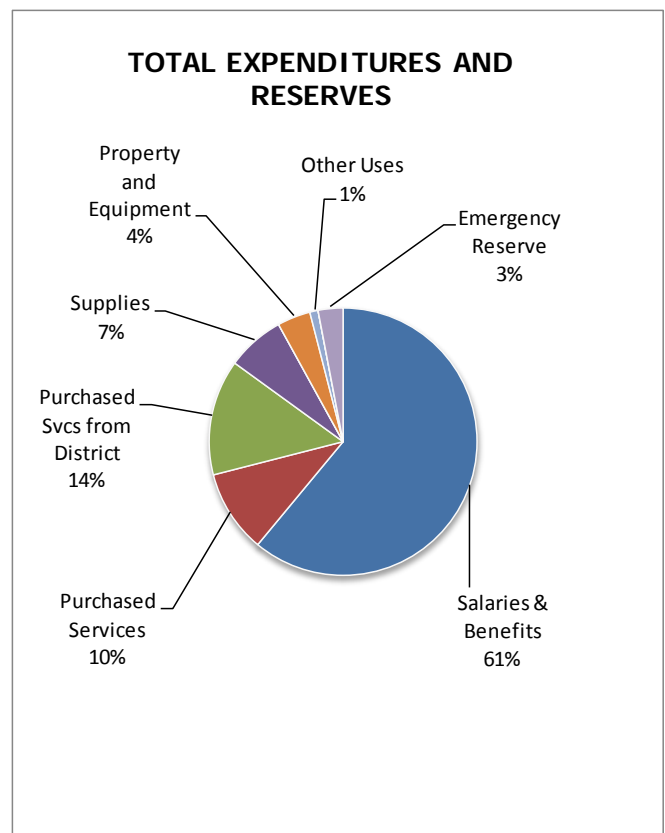
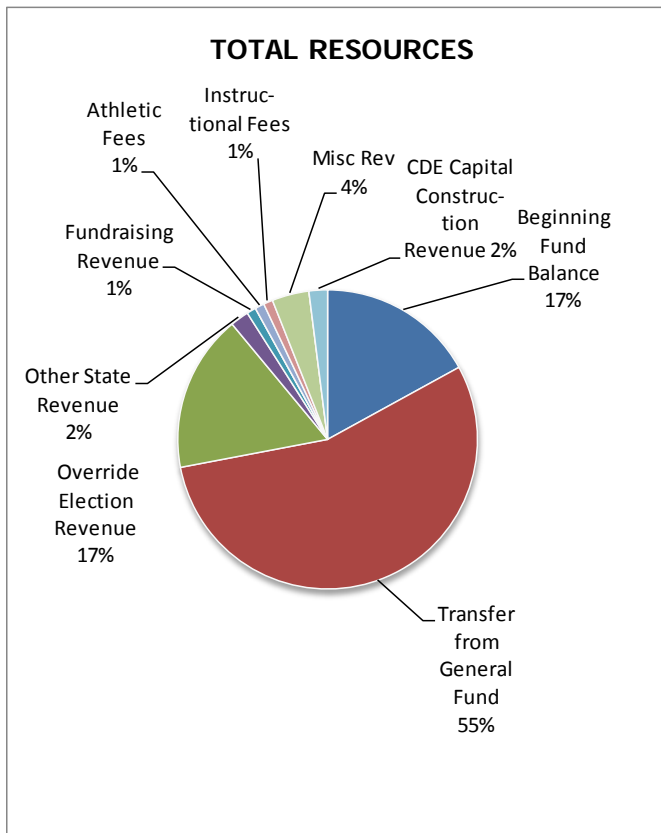
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Charter School Fund

\$25,433,719

The Charter School Fund consists of five charter schools: Boulder Preparatory, Horizons K-8, Peak to Peak K-12, Summit Middle, and Justice High. The schools have separate governing boards but are dependent upon the district for the majority of their funding.





Charter School Fund (continued)

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED BUDGET	2015-16 PROPOSED BUDGET
BEGINNING BALANCE	\$ 4,936,487	\$ 5,024,238	\$ 4,949,606
REVENUE:			
Per-Pupil Funding:	\$ 14,914,407	\$ 15,910,918	\$ 16,403,222
Override Election Revenue	4,857,554	5,014,447	5,081,212
Other State Revenue	410,613	461,539	497,489
Fundraising Revenue	-	426,000	426,000
State Grant Revenue	71,847	-	-
Athletic Fees	318,338	298,790	298,790
Instructional Fees	370,796	345,270	345,270
Miscellaneous Revenue	1,544,673	1,569,047	1,207,607
CDE Capital Construction	194,567	321,427	481,178
TOTAL REVENUES	\$ 22,682,795	\$ 24,347,438	\$ 24,740,768
TOTAL RESOURCES	\$ 27,619,282	\$ 29,371,676	\$ 29,690,374
TOTAL EXPENDITURES	\$ 22,595,044	\$ 24,422,070	\$ 24,704,275
EMERGENCY RESERVE	\$ -	\$ -	\$ 729,444
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 22,595,044	\$ 24,422,070	\$ 25,433,719
ENDING BALANCE	\$ 5,024,238	\$ 4,949,606	\$ 4,256,655
STUDENT FTE:	Funded 2013-14	Estimated 2014-15	Proposed 2015-16
Summit Middle School:	342.0	349.0	350.0
Horizons K-8 School:	333.5	332.3	329.9
Boulder Preparatory High School:	107.0	94.0	95.0
Justice High School:	95.5	73.5	75.0
Peak to Peak K-12 School:	1,414.8	1,413.8	1,413.8
Total Charter Schools:	2,292.8	2,262.6	2,263.7

Notes:

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



Summit Middle Charter School

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,028,796	\$ 1,152,174	\$ 1,152,024
REVENUE:			
Per-Pupil Funding	\$ 2,238,732	\$ 2,444,776	\$ 2,535,050
Override Election Revenue	727,212	770,088	780,611
Other State Revenue	72,434	69,521	75,114
Fundraising Revenue	-	25,000	25,000
Athletic Fees	17,803	15,000	15,000
Instructional Fees	55,869	51,000	51,000
Miscellaneous Revenue	12,080	5,500	-
CDE Capital Construction	10,498	29,225	43,750
TOTAL REVENUE	\$ 3,134,628	\$ 3,410,110	\$ 3,525,525
TOTAL RESOURCES	<u>\$ 4,163,424</u>	<u>\$ 4,562,284</u>	<u>\$ 4,677,549</u>
EXPENDITURES:			
Salaries	\$ 1,481,494	\$ 1,638,614	\$ 1,681,977
Benefits	402,812	486,961	550,044
Purchased Services	112,543	128,974	107,380
Purchased Services from District	882,413	926,777	934,324
Supplies	79,136	144,145	188,939
Property and Equipment	39,726	44,267	11,000
Other Uses	13,126	40,522	37,949
TOTAL EXPENDITURES	\$ 3,011,250	\$ 3,410,260	\$ 3,511,613
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,016</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 3,011,250</u>	<u>\$ 3,410,260</u>	<u>\$ 3,616,629</u>
Increase/(Decrease) in Other Programs	<u>-</u>	<u>-</u>	<u>-</u>
ENDING BALANCE	<u>\$ 1,152,174</u>	<u>\$ 1,152,024</u>	<u>\$ 1,060,920</u>
<hr/>			
FUNDED STUDENT FTE:	2013-14 342.0	2014-15 349.0	2015-16 350.0



Horizons K-8 School

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 432,724	\$ 540,586	\$ 595,823
REVENUE:			
Per-Pupil Funding	\$ 2,181,782	\$ 2,314,892	\$ 2,389,466
Override Election Revenue	739,870	764,768	770,353
Other State Revenue	77,519	65,548	70,177
State Grant Revenue	71,847	-	-
Miscellaneous Revenue	168,294	321,444	233,086
CDE Capital Construction	30,062	27,797	41,238
TOTAL REVENUE	\$ 3,269,374	\$ 3,494,449	\$ 3,504,320
TOTAL RESOURCES	\$ 3,702,098	\$ 4,035,035	\$ 4,100,143
EXPENDITURES:			
Salaries	\$ 1,822,786	\$ 1,873,813	\$ 1,903,583
Benefits	539,372	589,455	634,550
Purchased Services	55,108	105,197	118,158
Purchased Services from District	619,033	645,737	657,232
Supplies	61,125	65,840	60,904
Property and Equipment	45,881	56,410	12,000
Other Uses	18,207	102,760	104,716
TOTAL EXPENDITURES	\$ 3,161,512	\$ 3,439,212	\$ 3,491,143
EMERGENCY RESERVE	\$ -	\$ -	\$ 105,130
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,161,512	\$ 3,439,212	\$ 3,596,273
ENDING BALANCE	\$ 540,586	\$ 595,823	\$ 503,870
-----	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	333.5	332.3	329.9



Boulder Preparatory High School

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 270,078	\$ 166,637	\$ 30,845
REVENUE			
Per-Pupil Funding	\$ 687,330	\$ 668,805	\$ 688,085
Override Election Revenue	222,088	204,993	210,647
Other State Revenue	6,056	18,572	20,388
At Risk Supplemental Aid	19,901	-	-
CDE Capital Construction	10,154	15,615	23,750
TOTAL REVENUE	\$ 945,529	\$ 907,985	\$ 942,870
TOTAL RESOURCES	<u>\$ 1,215,607</u>	<u>\$ 1,074,622</u>	<u>\$ 973,715</u>
EXPENDITURES:			
Salaries	\$ 508,450	\$ 399,400	\$ 430,000
Benefits	161,608	145,200	130,000
Purchased Services	68,897	26,000	21,000
Purchased Services from District	198,520	182,788	185,919
Supplies	72,414	67,500	65,000
Property and Equipment	20,476	147,222	57,000
Other Uses	18,605	75,667	56,510
TOTAL EXPENDITURES	\$ 1,048,970	\$ 1,043,777	\$ 945,429
EMERGENCY RESERVE	\$ -	\$ -	\$ 28,286
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,048,970</u>	<u>\$ 1,043,777</u>	<u>\$ 973,715</u>
ENDING BALANCE	<u>\$ 166,637</u>	<u>\$ 30,845</u>	<u>\$ -</u>
-----	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	107.0	94.0	95.0



Justice High School

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 111,413	\$ 70,126	\$ 44,670
REVENUE:			
Per-Pupil Funding	\$ 545,282	\$ 598,355	\$ 543,225
Override Election Revenue	82,943	81,524	84,851
Other State Revenue	2,035	14,898	16,096
At Risk Supplemental Aid	8,746	22,391	-
Miscellaneous Revenue	14,000	-	-
CDE Capital Construction	9,585	12,525	18,750
TOTAL REVENUE	\$ 662,591	\$ 729,693	\$ 662,922
TOTAL RESOURCES	<u>\$ 774,004</u>	<u>\$ 799,819</u>	<u>\$ 707,592</u>
EXPENDITURES:			
Salaries	\$ 320,288	\$ 248,520	\$ 238,500
Benefits	87,406	94,878	89,143
Purchased Services	105,725	146,550	137,900
Purchased Services from District	155,046	146,839	147,004
Supplies	24,731	32,529	39,000
Property and Equipment	-	-	-
Other Uses	10,682	85,833	36,157
TOTAL EXPENDITURES	\$ 703,878	\$ 755,149	\$ 687,704
EMERGENCY RESERVE	\$ -	\$ -	\$ 19,888
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 703,878</u>	<u>\$ 755,149</u>	<u>\$ 707,592</u>
ENDING BALANCE	<u>\$ 70,126</u>	<u>\$ 44,670</u>	<u>\$ -</u>
	2013-14	2014-15	2015-16
FUNDED STUDENT FTE:	95.5	73.5	75.0



Peak to Peak K-12 School

	2013-14 AUDITED ACTUAL	2014-15 ESTIMATED ACTUAL	2015-16 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 3,093,476	\$ 3,094,715	\$ 3,126,244
REVENUE:			
Per-Pupil Funding	\$ 9,261,281	\$ 9,884,090	\$ 10,247,396
Override Election Revenue	3,085,441	3,193,074	3,234,750
Other State Revenue	252,569	293,000	315,714
Fundraising Revenue	-	401,000	401,000
Athletic Fees	300,535	283,790	283,790
Instructional Fees	314,927	294,270	294,270
Miscellaneous Revenue	1,321,652	1,219,712	974,521
CDE Capital Construction	134,268	236,265	353,690
TOTAL REVENUE	\$ 14,670,673	\$ 15,805,201	\$ 16,105,131
TOTAL RESOURCES	<u>\$ 17,764,149</u>	<u>\$ 18,899,916</u>	<u>\$ 19,231,375</u>
EXPENDITURES:			
Salaries	\$ 6,464,857	\$ 7,105,948	\$ 7,577,527
Benefits	1,836,595	2,185,427	2,409,640
Purchased Services	2,408,598	2,134,180	2,147,390
Purchased Services from District	2,573,905	2,658,707	1,713,740
Supplies	839,433	1,297,858	1,400,089
Property and Equipment	344,449	375,000	820,000
Other Uses	201,597	16,552	-
TOTAL EXPENDITURES	\$ 14,669,434	\$ 15,773,672	\$ 16,068,386
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 471,124</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 14,669,434</u>	<u>\$ 15,773,672</u>	<u>\$ 16,539,510</u>
Increase/(Decrease) in Other Programs	<u>-</u>	<u>-</u>	<u>-</u>
ENDING BALANCE	<u>\$ 3,094,715</u>	<u>\$ 3,126,244</u>	<u>\$ 2,691,865</u>

FUNDED STUDENT FTE:	2013-14 1,414.8	2014-15 1,413.8	2015-16 1,413.8

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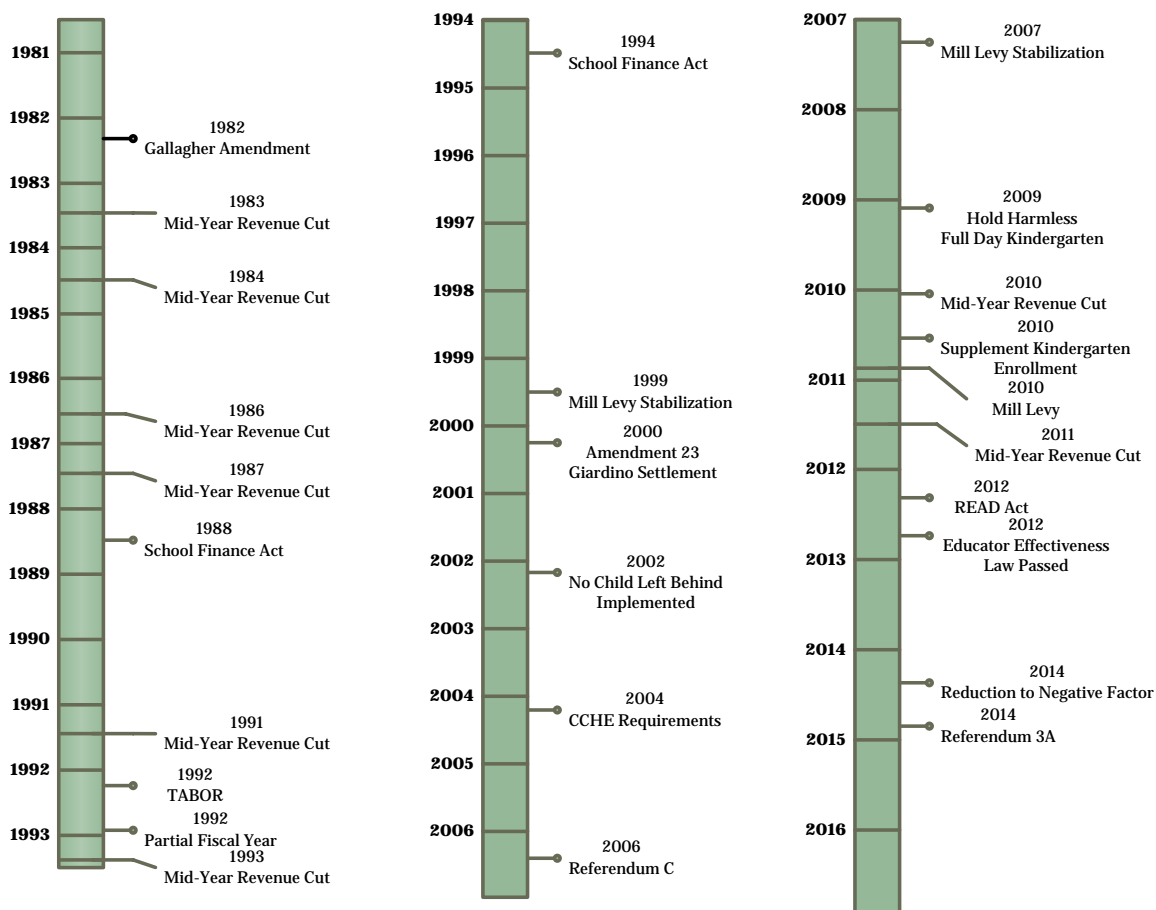
A Generation of Colorado School Finance

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 – 2014

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 - 2014

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

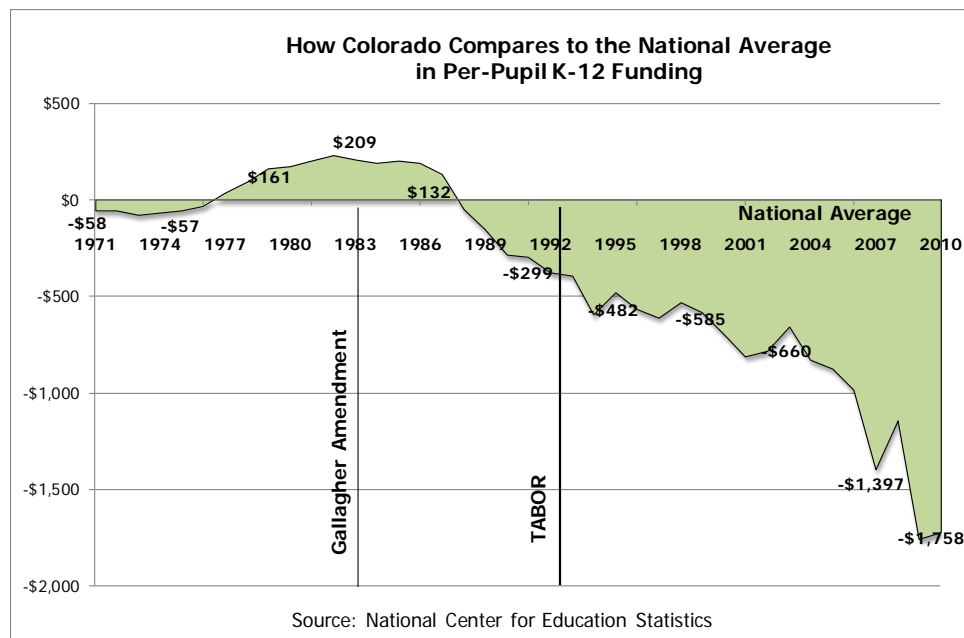


A Generation of Colorado School Finance (continued)

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 2014, 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 2005. 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. The district did not reach 1988 levels before Amendment 23 sunset, even with the 1991, 1998, 2002, 2005, and 2010 overrides. With the additional overrides however per pupil expenses get the district closer to the 1988 funding level of \$5,653.

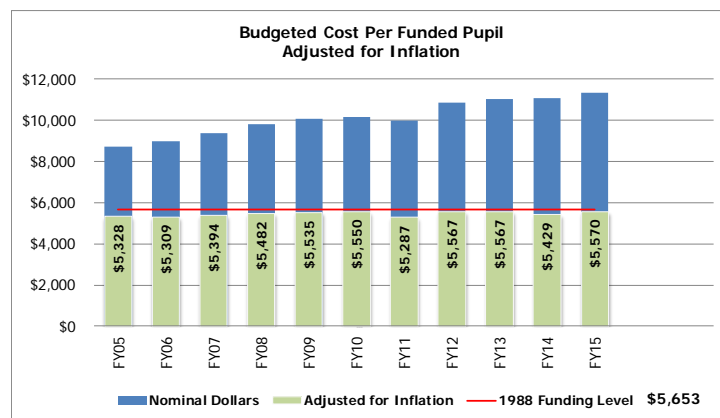
These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	04-05 FY05	05-06 FY06	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
Budgeted Funded Pupil Count		26,712	26,799	26,918	27,165	27,492	27,714	28,137	28,296	28,568	30,110	30,364
* Operating Expenditures (in Thousands)		233,336	240,886	253,045	266,809	277,267	281,659	281,143	307,839	315,239	333,164	344,199
* Cost Per Funded Pupil		\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163	\$9,992	\$10,879	\$11,035	\$11,065	\$11,336
**CPI -U		188.30	194.45	200.18	205.77	209.26	210.32	217.07	224.44	227.66	234.09	233.72
Denver-Boulder Area Index (Base/CPI-U)		0.61	0.59	0.57	0.56	0.55	0.55	0.53	0.51	0.50	0.49	0.49
Adjusted Cost		5,328	5,309	5,394	5,482	5,535	5,550	5,287	5,567	5,567	5,429	5,570

* 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 \$33,661,997.



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

Operating Expenditures: are the operating budgets of the district, including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Food Services Fund, Other Enterprise Funds, and the Charter School Fund.

Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.

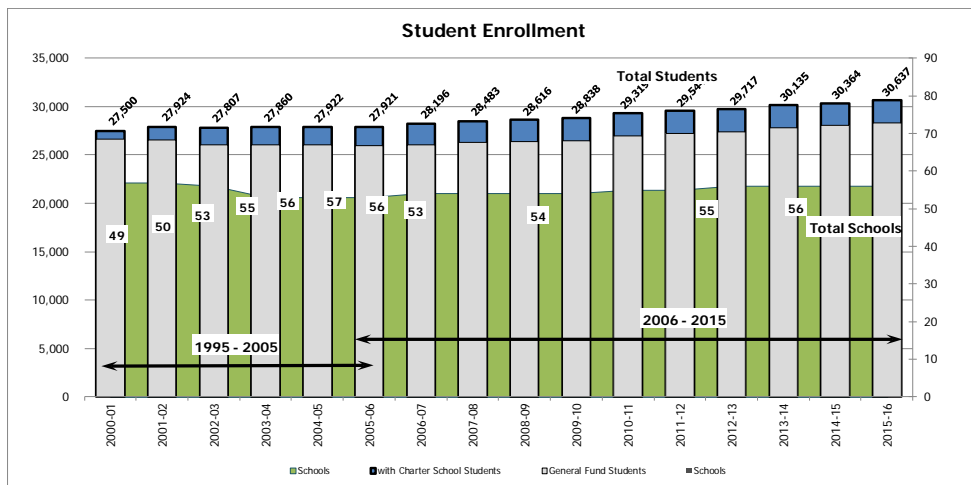
CPI data from U. S. Department of Labor - <http://www.bls.gov/cpi>



Student Enrollment

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

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



From 2006 to 2016, total district enrollment flattens out averaging 1.0 percent increase annually while growth in charter school students steadily increases averaging 1.9 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.

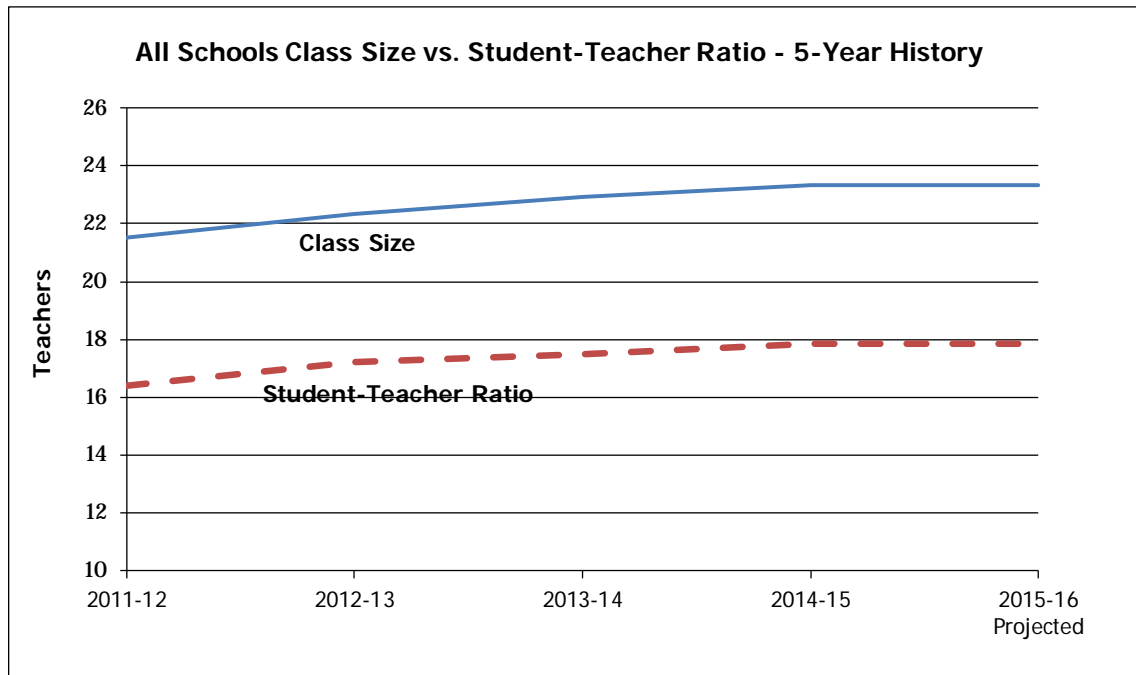
Student Enrollment	Oct-11 Actual	Oct-12 Actual	Oct-13 Actual	Oct-14 Submitted	Oct-15 Projected
K-12	28,986	29,181	29,585	29,814	30,253
Pre-K	558	537	550	550	384
Total Enrollment	29,544	29,718	30,135	30,364	30,637

Student FTE	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Projected	FY 15-16 Projected
Elementary	12,055.5	12,097.3	12,154.2	12,228.9	12,137.3
Middle	6,685.5	6,680.5	6,912.5	7,106.5	7,179.0
Senior	9,269.5	9,458.0	9,581.5	9,709.5	10,037.0
Other	307.0	300.5	304.5	353.5	334.0
Total FTE	28,317.5	28,536.3	28,952.7	29,398.4	29,687.3
Change from Prior Year	173.2	218.8	416.4	445.7	288.9
% change from Prior Year	0.62%	0.77%	1.46%	1.54%	0.98%



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.



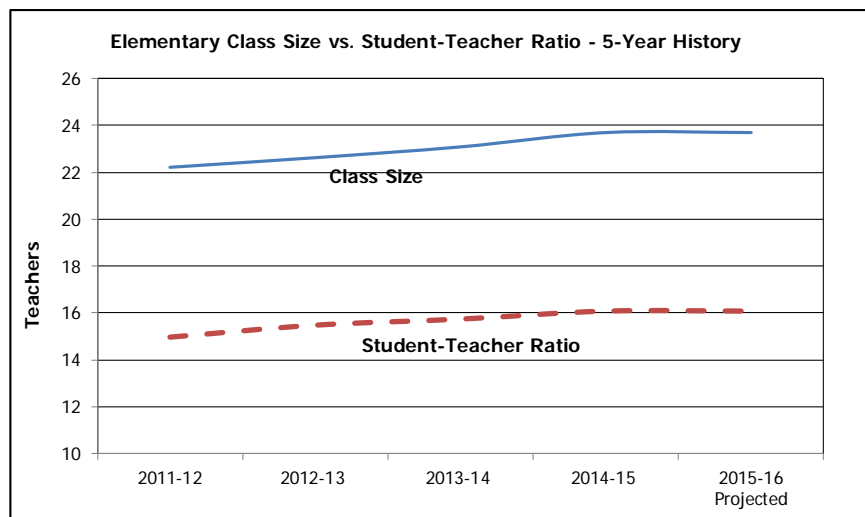
Elementary Class Size vs. Student-Teacher Ratio

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.

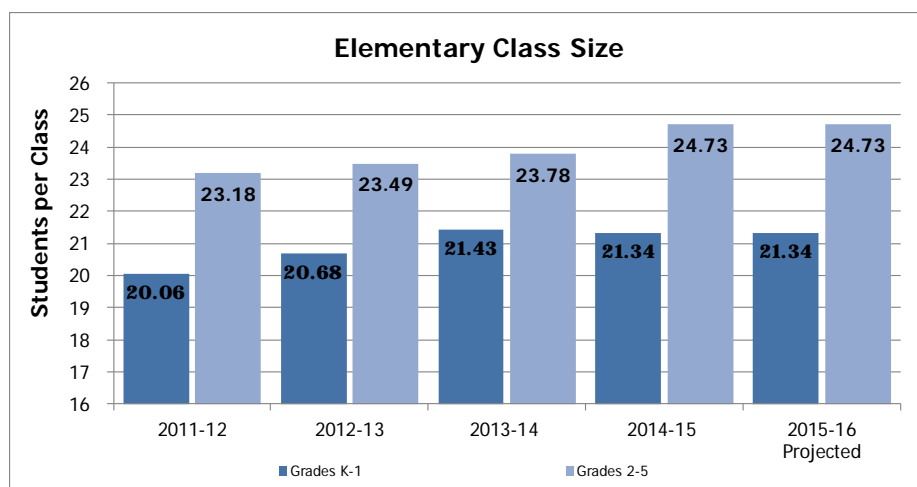
Elementary Class Size in Grades K-1 compared to Grades 2-5

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

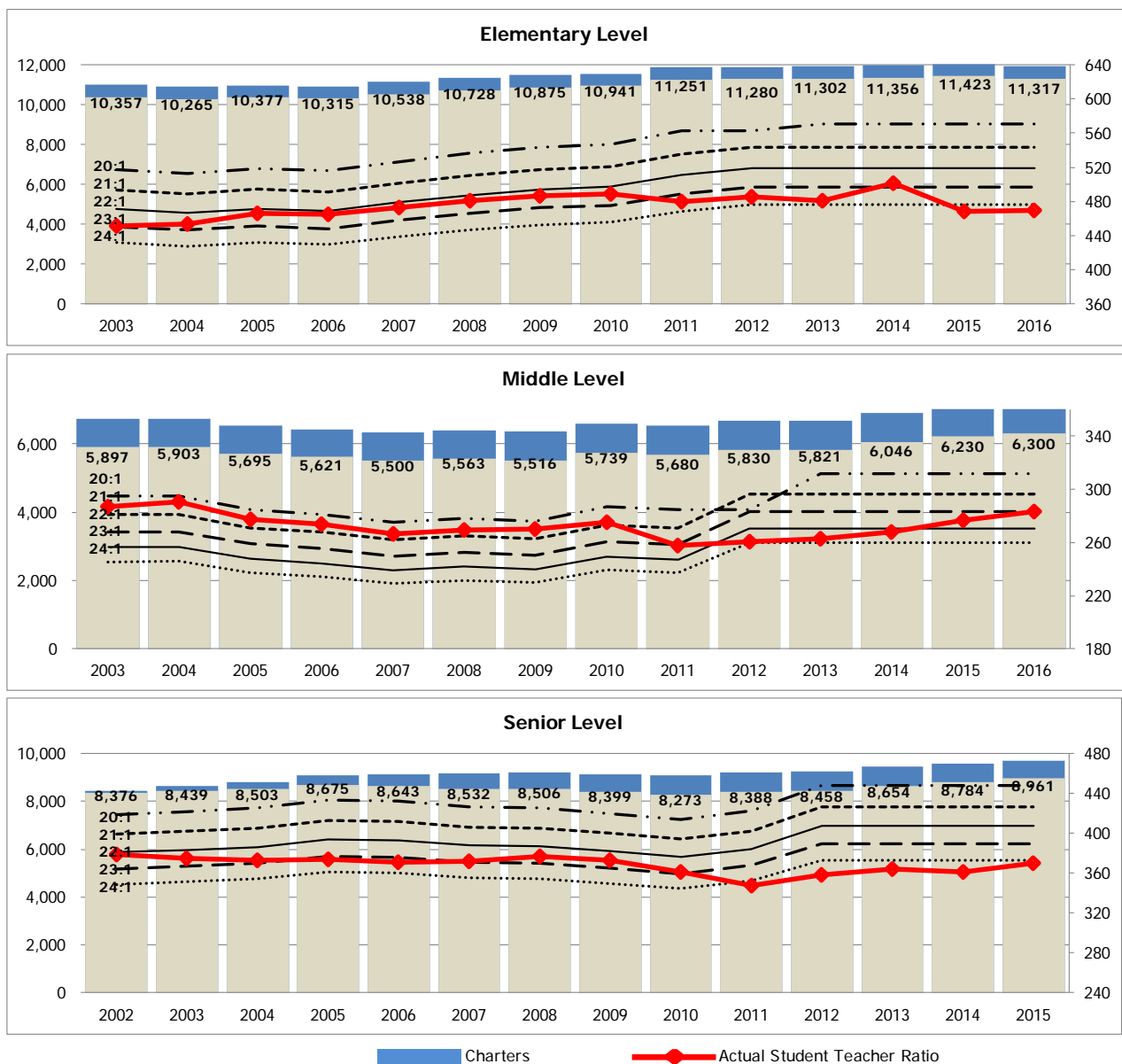




Student-Teacher Ratios

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 92 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.

	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14	TOTAL FTEs 2014-15	PROPOSED FTEs 2015-16
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	6.330	6.330	6.330	6.330	6.330
102 RESERVES - ELEM LEVEL	5.121	6.831	2.466	2.457	14.767
103 IT - ELEM LEVEL	5.662	5.662	5.665	5.665	5.333
119 BEAR CREEK ELEMENTARY	27.743	28.113	29.687	29.778	31.122
120 BIRCH ELEMENTARY	38.819	32.351	31.084	33.057	32.497
124 COLUMBINE ELEMENTARY	46.594	45.847	45.378	44.972	45.403
127 CREST VIEW ELEMENTARY	51.122	45.959	46.635	43.839	42.950
130 DOUGLASS ELEMENTARY	31.651	32.903	33.173	32.765	32.314
131 SANCHEZ ELEMENTARY	41.789	39.531	37.934	37.452	37.984
132 EISENHOWER ELEMENTARY	43.630	39.273	38.696	38.273	34.725
134 EMERALD ELEMENTARY	34.883	33.868	32.526	33.694	36.140
136 FLATIRONS ELEMENTARY	25.065	25.396	24.241	22.841	22.731
138 FOOTHILL ELEMENTARY	46.055	42.756	43.650	39.696	39.689
141 GOLD HILL ELEMENTARY	3.397	3.404	3.471	3.442	3.443
144 HEATHERWOOD ELEMENTARY	32.652	30.951	33.249	31.873	30.520
147 JAMESTOWN ELEMENTARY	3.287	3.467	3.364	3.377	3.237
150 KOHL ELEMENTARY	41.889	39.423	39.622	38.756	37.549
153 LAFAYETTE ELEMENTARY	56.420	52.035	48.242	46.511	44.528
154 RYAN ELEMENTARY	38.310	36.307	36.020	34.803	32.702
156 FIRESIDE ELEMENTARY	38.499	34.254	34.789	35.235	33.413
157 LOUISVILLE ELEMENTARY	42.946	43.925	45.048	46.556	44.057
158 COAL CREEK ELEMENTARY	33.935	31.281	30.766	30.027	29.005
161 BCSIS	23.413	23.011	22.980	22.603	23.061
164 CREEKSIDE ELEMENTARY	43.977	36.407	33.945	33.294	30.270
166 MESA ELEMENTARY	31.701	29.491	26.822	25.450	24.427
169 NEDERLAND ELEMENTARY	28.582	25.258	27.170	27.131	24.880
180 PIONEER ELEMENTARY	44.194	41.565	43.063	44.844	43.053
185 SUPERIOR ELEMENTARY	40.245	37.541	38.999	34.658	32.066
190 UNIVERSITY HILL ELEM	42.182	40.486	40.189	40.524	40.237
192 HIGH PEAKS ELEMENTARY	21.597	21.567	21.352	21.784	21.187
193 COMMUNITY MONTESSORI	23.805	22.777	22.215	22.237	22.474
196 WHITTIER ELEMENTARY	38.401	37.034	36.503	36.402	36.142
ELEMENTARY SCHOOLS TOTAL	1,033.896	975.004	965.274	950.326	938.236
201 CURR DEPT - MIDDLE LEVEL	13.106	13.106	14.133	13.106	13.106
202 RESERVES - MIDDLE LEVEL	2.661	4.760	2.164	1.923	2.590
203 IT - MIDDLE LEVEL	4.662	4.662	4.668	4.668	4.333
225 BROOMFIELD HEIGHTS MIDDLE	46.538	49.056	47.505	47.271	47.292
230 MANHATTAN MIDDLE	43.053	47.000	49.438	50.967	46.487
240 CASEY MIDDLE	48.140	51.980	51.921	52.789	51.964
250 CENTENNIAL MIDDLE	47.292	42.963	45.337	46.102	45.921
252 ANGEVINE MIDDLE	56.402	56.267	58.159	58.323	62.127
254 LOUISVILLE MIDDLE	48.212	47.415	47.591	48.132	47.572
260 PLATT MIDDLE	38.018	37.495	37.188	42.428	44.379
270 SOUTHERN HILLS MIDDLE	45.251	43.537	42.393	40.617	41.017
MIDDLE SCHOOLS TOTAL	393.335	398.241	400.497	406.326	406.788



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	PROPOSED FTEs
GENERAL OPERATING FUND (continued)	2011-12	2012-13	2013-14	2014-15	2015-16
301 CURR DEPT - SENIOR LEVEL	7.225	7.225	7.225	7.225	7.225
302 RESERVES - SENIOR LEVEL	15.694	10.963	12.579	6.404	13.727
303 IT - HIGH SCHOOL LEVEL	4.676	4.676	4.667	4.667	4.334
310 BOULDER HIGH	127.520	123.107	127.786	131.699	134.346
315 BROOMFIELD HIGH	101.945	95.497	99.417	101.623	110.221
320 CENTAURUS HIGH	88.087	87.877	86.625	86.122	90.504
330 FAIRVIEW HIGH	139.350	136.673	139.487	136.552	142.461
350 NEW VISTA HIGH	28.819	27.226	26.019	25.654	26.154
360 MONARCH HIGH	104.136	109.470	107.252	107.765	111.089
SENIOR HIGH SCHOOLS TOTAL	617.452	602.714	611.057	607.711	640.061
440 ARAPAHOE RIDGE HIGH	26.448	28.031	24.954	22.011	19.907
461 BOULDER UNIVERSAL	5.650	4.577	8.969	8.912	9.427
490 TECHNICAL ED CENTER	34.030	30.135	23.207	31.520	32.000
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	66.128	62.743	57.130	62.443	61.334
502 MONARCH K-8	59.689	60.662	63.384	63.018	64.725
503 NEDERLAND MIDDLE/SENIOR	39.912	38.021	37.652	38.041	39.083
505 ASPEN CREEK K-8	74.612	76.500	75.364	75.456	75.258
506 ELDORADO K-8	73.645	68.582	71.571	70.502	68.730
507 HALCYON	5.432	5.375	5.412	4.412	4.412
508 BOULDER EXPLORE	-	-	0.600	-	-
590 SUMMER SCHOOL	-	-	-	-	0.500
595 ALTERNATIVE LEARNING OPTIONS	2.450	7.373	3.050	2.000	2.100
COMBINATION SCHOOLS TOTAL	255.740	256.513	257.033	253.429	254.808
602 SUPERINTENDENT'S OFFICE	2.600	2.600	3.350	2.800	2.800
603 DEPUTY SUPERINTENDENT	2.000	2.000	0.750	2.000	1.000
604 LEGAL COUNSEL OFFICE	2.150	2.200	2.200	2.300	2.400
605 CURRICULUM, ASSESSMENT & INSTRUCTION	2.500	2.500	2.500	3.200	4.000
606 BUSINESS SERVICES DIVISION	-	-	-	9.750	10.000
607 STRATEGIC INITIATIVES	-	-	-	-	0.800
608 PLANNING & ASSESSMENT	11.800	11.800	11.800	6.000	6.000
610 PRESCHOOL	0.471	0.471	0.471	0.804	0.804
611 SPECIAL EDUCATION	110.905	118.828	116.172	125.887	138.014
613 STUDENT SUCCESS	1.000	-	0.850	2.000	3.000
614 INSTITUTIONAL EQUITY	2.752	2.752	2.752	2.752	2.752
616 LANGUAGE, CULTURE & EQUITY	5.000	4.200	4.000	3.000	5.000
617 ELEMENTARY ED ADMIN	4.500	4.500	3.500	3.250	4.250
618 MIDDLE LEVEL ED ADMIN	-	-	1.000	1.000	1.000
619 SECONDARY ED ADMIN	2.950	3.696	2.000	1.750	2.500
625 ONLINE EDUCATION	1.100	1.000	1.500	1.600	1.600
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
630 HEALTH	0.250	0.250	0.250	-	-
631 ART	0.250	0.250	0.250	0.500	0.500
632 MUSIC	0.250	0.250	0.250	0.500	0.500
633 HEALTH/PHYSICAL EDUCATION	0.250	0.250	0.250	-	-
634 LITERACY	10.100	7.500	10.300	8.300	9.500
635 DISTRICT-WIDE INSTRUCTION	2.000	2.572	5.022	5.142	3.842
636 MATHEMATICS	3.020	0.490	1.490	0.840	1.240
637 SCIENCE	2.500	2.500	2.500	2.500	2.500
640 OPERATIONAL SERVICES	4.000	3.250	3.250	3.250	4.225
642 MAINTENANCE & OPERATIONS	53.250	53.750	52.750	52.750	54.000
643 ENVIRONMENTAL SERVICES	14.700	18.700	15.450	17.700	17.200
668 COMMUNICATION SERVICES	4.000	4.000	3.800	3.800	3.800
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13	TOTAL FTEs 2013-14	TOTAL FTEs 2014-15	PROPOSED FTEs 2015-16
GENERAL OPERATING FUND (continued)					
686 PROFESSIONAL LEARNING	-	-	-	-	2.000
687 HUMAN RESOURCES	16.500	18.500	17.690	19.690	18.690
688 BUDGET SERVICES	6.500	8.750	10.250	7.000	7.000
689 INFORMATION TECHNOLOGY	36.500	36.900	37.400	38.148	41.400
690 FINANCE & ACCOUNTING	12.850	16.050	15.850	15.350	14.350
695 PURCHASING	4.000	4.000	3.000	3.000	3.000
698 HEALTH SERVICES	16.500	16.500	16.500	16.362	16.362
CENTRALIZED SERVICES TOTAL	338.298	352.159	350.247	364.075	387.179
791 MATERIALS MANAGEMENT	8.800	7.950	9.000	9.000	9.000
792 PRINT SHOP	4.550	3.750	3.750	2.950	2.950
793 TELECOMMUNICATIONS	1.000	1.000	1.000	1.000	1.000
SERVICE CENTERS TOTAL	14.350	12.700	13.750	12.950	12.950
809 DISTRICT ALLOCATIONS	1.813	2.293	9.813	1.813	1.813
DISTRICT-WIDE COSTS TOTAL	1.813	2.293	9.813	1.813	1.813
925 SUMMIT CHARTER	0.500	0.500	0.100	0.300	0.300
932 BOULDER PREP CHARTER	1.000	1.000	1.000	1.000	1.000
954 JUSTICE HIGH CHARTER	1.000	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	3.500	4.312	4.587	4.587	-
971 EDUCATION CENTER BUILDING	4.000	4.000	4.000	2.000	4.000
973 MAPLETON EARLY CHILDHOOD CENTER	-	-	-	2.900	2.000
OTHER OPERATIONAL UNITS TOTAL	10.000	10.812	10.687	11.787	8.300
TOTAL GENERAL OPERATING FUND	2,731.012	2,673.179	2,675.488	2,670.860	2,711.469
OTHER FUNDS					
SUMMER SCHOOL FUND	-	-	-	-	-
15 TECHNOLOGY FUND	-	-	-	1.000	0.200
16 ATHLETIC FUND	0.500	1.000	1.100	0.500	0.500
17 PRESCHOOL FUND	47.467	67.221	80.837	74.975	75.558
18 RISK MANAGEMENT FUND	2.050	2.050	2.150	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	93.020	87.430	93.256	95.785	95.354
21 FOOD SERVICES FUND	86.700	89.659	96.598	101.862	93.393
22 GRANTS FUND	151.540	129.147	123.730	121.818	110.637
23 TUITION-BASE PRESCHOOL PROGRAM	17.519	10.664	10.405	-	-
25 TRANSPORTATION FUND	306.000	275.500	273.000	274.000	274.000
29 COLORADO PRESCHOOL PROGRAM	13.494	13.737	12.400	14.525	14.650
41 2006 BUILDING FUND	11.450	-	-	-	-
42 2014 BUILDING FUND	-	-	-	12.000	12.000
43 CAPITAL RESERVE FUND	3.050	10.600	10.500	9.700	-
66 HEALTH INSURANCE FUND	1.550	1.550	1.550	1.950	1.950
67 DENTAL INSURANCE FUND	0.350	0.350	0.350	0.450	0.450
TOTAL OTHER FUNDS	734.690	688.908	705.876	710.615	680.742
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND	229.600	234.595	228.588	229.378	229.443
TOTAL CHARTER SCHOOL FUND	229.600	234.595	228.588	229.378	229.443
TOTAL BUDGETED FTE ALL FUNDS	3,695.302	3,596.682	3,609.952	3,610.853	3,621.654



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Appendix A: Budget Fact Sheet

	Proposed 2013-14	Revised Adopted 2014-15	Proposed 2015-16
Mill Levy (mills)			
Abatements	0.199	0.526	0.311
Election	12.411	13.012	12.285
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	37.633	38.561	37.619
Bond Redemption	5.748	7.526	7.546
Transportation	1.477	1.482	1.351
Total Mill Levy:	44.858	47.569	46.516
Assessed Valuation	\$ 4,941,322,084	\$ 4,927,017,542	\$ 5,404,610,577
Enrollment (heads)			
K-12 Enrollment	29,317	29,783	30,212
Pre-K Enrollment	550	550	384
Online Enrollment	137	31	41
Total Enrollment:	30,004	30,364	30,637
Funded Pupil Count (FTE)			
Elementary	12,131.2	12,228.9	12,137.3
Middle	6,885.5	7,106.5	7,179.0
Senior	9,459.0	9,731.5	10,059.0
Preschool	295.0	331.5	312.0
Total Student FTE:	28,770.7	29,398.4	29,687.3
General Fund	26,066.2	26,680.7	26,984.6
Charter Fund	2,298.5	2,265.2	2,263.7
Preschool Fund	275.0	331.5	312.0
Online FTE	131.0	121.0	127.0
Total Student FTE:	28,770.7	29,398.4	29,687.3
Averaged Funded Pupil Count	28,770.7	29,398.4	29,687.3
Revenues (dollars)			
Adjusted Per Pupil Revenue:	\$ 6,546	\$ 6,935	\$ 7,201
Adjust: School Finance Act Rescission	2	2	2
Per Pupil Revenue (PPR):	\$ 6,548	\$ 6,937	\$ 7,203



Appendix A: Budget Fact Sheet (continued)

	Adopted 2013-14	Revised 2014-15	Proposed 2015-16
Total Program Funding (dollars)			
Property Taxes *	\$ 123,646,703	\$ 124,585,884	\$ 135,245,447
Specific Ownership Taxes	6,043,535	6,402,708	7,100,966
State Equalization	58,642,764	72,874,613	71,431,834
Total Program Funding:	\$ 188,333,002	\$ 203,863,205	\$ 213,778,247
Benefits (percentage)			
PERA**	17.45%	17.98%	19.15%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.22%	0.22%	0.205%
Subtotal % of Salary:	19.12%	19.65%	20.81%
Employer Contribution (annual)			
Health Insurance	\$5,544	\$5,964	\$6,252
Dental Insurance	432	432	456
Life Insurance	23	23	23
Employee Assistance Program	15	15	15
Flex Benefit Spending***	120	120	120
Employer contribution	\$6,134	\$6,554	\$6,866
Sub Rates (dollars)			
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full
Sub Rates Per Day w/ benefits	\$65.52 half - \$112.57 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
Grants (percentage)			
Indirect Cost Rate	7.95%	8.44%	8.44%
Mileage Rate (dollars)	\$ 0.565/mile	\$ 0.575/mile	\$ 0.575/mile
Activity Trip Rates (dollars)			
District Sponsored Trips:			
- Surcharge per trip	\$ 30.34/trip	\$ 30.34/trip	\$ 30.34/trip
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:			
- Driver	\$ 32.71/hour	\$ 37.12/hour	\$ 37.12/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile

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

** Rate increase effective January 1, 2015.

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



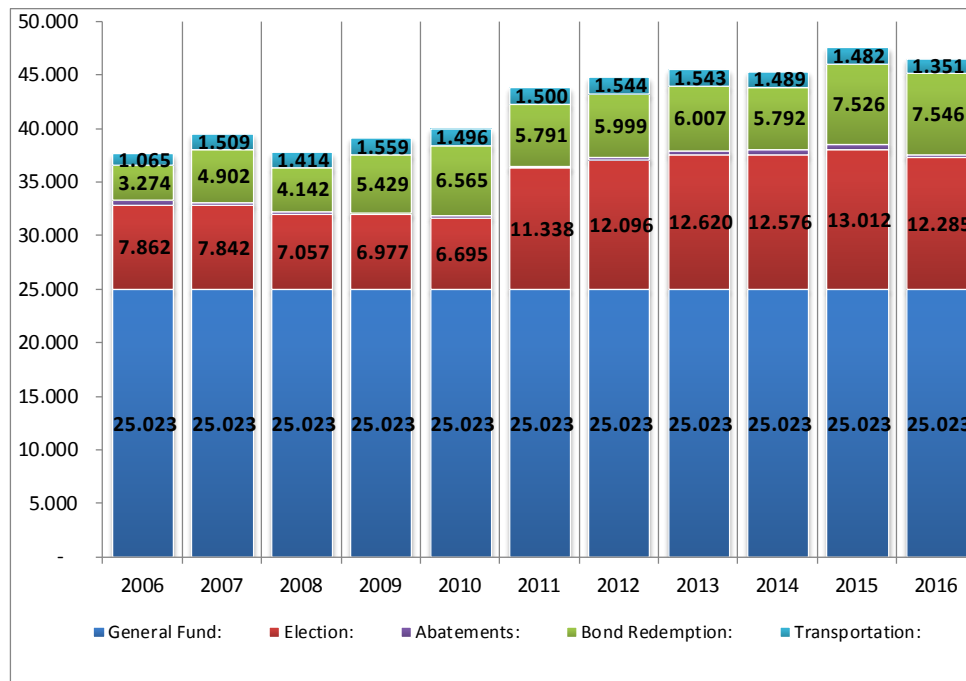
Appendix B: Mill Levies, 1986-2016

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	37.619	7.546	1.351	N/A	N/A	N/A	46.516



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	7.546
Transportation:	1.065	1.509	1.414	1.559	1.496	1.500	1.544	1.543	1.489	1.482	1.351
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	12.285
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	46.516



Notes:

- Total 2015 assessed valuation for the 2015-16 fiscal year is estimated at \$5,404,610,577.
- 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, 1990-2016

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	41,090,894,471*
2016	5,404,610,577	9.69%	46.516	41,090,894,471*

*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	12.285	97.79	3.47
Abatements & Refunds	0.181	1.44	0.354	2.82	0.492	3.92	0.526	4.19	0.311	2.48	0.27
Bond Redemption Fund	5.999	47.75	6.007	47.82	5.792	46.10	7.526	59.91	7.546	60.07	13.80
Transportation Fund	1.544	12.29	1.543	12.28	1.489	11.85	1.482	11.80	1.351	10.75	(0.06)
TOTAL	44.843	\$ 356.95	45.547	\$ 362.55	45.372	\$ 361.16	47.569	\$ 378.65	46.516	\$ 370.27	\$17.49

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
2004	2005	149,047,366	147,225,944	98.78%	139,537	147,365,481	98.87%
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**	222,462,137	218,064,909	98.02%	151,746	218,216,655	98.09%

* Collections through July 31, 2014

**Estimated collections through July 31, 2014

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)
2004	279,227	11,994	42,955	26,643.5	4.924%
2005	281,195	12,765	45,394	26,789.5	4.402%
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%

Source: * Colorado State Demography Office

** Global Insight Inc.

*** 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	30,364	646	2.17%	29,398.4			
2015-16	\$7,201	30,637	492	1.63%	29,687.3			

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, 2014 and 9 Years Ago
(Unaudited)

Taxpayer	2014			2005		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	98,601,709	2.01%	1	64,779,480	1.63%
Flatiron Property Holding LLC	2	71,112,210	1.45%	10	13,192,940	0.33%
IBM Corporation	3	42,814,028	0.87%	5	29,541,870	0.74%
FSP Corp (380, 385 & 390 Interlocken)	4	34,800,000	0.71%			
Qwest Corporation	5	31,010,600	0.63%	6	27,576,220	0.69%
Level 3 Communications	6	30,608,090	0.62%	4	31,253,880	0.79%
Oracle Corporation	7	30,226,060	0.62%			
Ball Corporation	8	28,455,123	0.58%			
Macerich Twenty Ninth Street LLC	9	26,603,445	0.54%			
Flatiron Investments LP	10	19,726,032	0.40%			
Flatiron Holding LLC				2	45,037,420	1.13%
Roche Colorado Corporation				3	32,819,450	0.83%
Sun Microsystems				7	16,981,740	0.43%
DDR Flatirons LLC				8	14,443,700	0.36%
Storage Technology Corporation				9	13,298,330	0.33%
Subtotal		413,957,297	8.44%		288,925,030	7.26%
Remaining Assessed Valuation		4,489,113,674	91.56%		3,686,597,421	92.72%
Total Assessed Valuation		\$ 4,903,070,971	100.00%		\$ 3,975,522,451	100.00%

Note: Qwest Communications purchased U.S. West Communications in June 2000.

Xcel Energy was formed from the merger of Northern States Power (Minnesota), Northern States Power (Wisconsin) and New Century Energies, which was the result of a prior merger between Public Service Company of Colorado (Denver, CO) and Southwestern Public Service (Amarillo, TX).

Source: Boulder County and Broomfield County Assessors Office



Appendix J: Principal Employers

January 1, 2014 and 9 Years Ago
(Unaudited)

Employer	2014			2005		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	7,500	3.53%	1	7,100	3.65%
Boulder Valley School District	2	4,133	1.94%	3	4,554	2.34%
St. Vrain Valley School District	3	3,806	1.79%			
International Business Machines	4	3,400	1.60%	2	4,700	2.42%
Level 3 Communications	5	2,500	1.18%	7	2,100	1.08%
Boulder Community Hospital	6	2,350	1.11%	5	2,600	1.34%
Ball Aerospace	7	2,160	1.02%	6	2,600	1.34%
Oracle Corporation	8	1,980	0.93%			
Boulder County	9	1,902	0.80%	8	1,843	0.95%
Covidien	10	1,700	0.89%			
Sun Microsystems, Inc.				4	3,300	1.70%
City of Boulder				9	1,529	0.79%
Seagate				10	1,200	0.62%
Subtotal		31,431	14.79%		31,526	16.23%
Other Employers		181,215	85.21%		162,829	83.77%
Total		212,646	100.00%		194,355	100.00%

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



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2014

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (3)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt (1)			
Berthoud Fire Protection District	777,513	100.00%	777,513
Boulder Central Area General Improvement District	11,810,000	100.00%	11,810,000
City of Boulder	72,540,000	100.00%	72,540,000
City of Louisville	3,810,000	100.00%	3,810,000
Colorado Tech Center Metropolitan District	9,175,000	100.00%	9,175,000
East Boulder County Water District	1,160,000	100.00%	1,160,000
Hoover Hill Water and Sanitation District	87,301	100.00%	87,301
Indian Peaks Fire	12,000	100.00%	12,000
Interlocken Consolidated Metropolitan District	93,915,000	100.00%	93,915,000
Lafayette Tech Center General Improvement District	1,900,000	100.00%	1,900,000
North Metro Fire Rescue District	21,875,000	20.88%	4,567,500
Nederland Community Library District	1,789,178	100.00%	1,789,178
Nederland Fire Protection District	560,000	100.00%	560,000
Northern Colorado Water Conservancy District	4,310,040	41.05%	1,769,271
Pine Brook Water District	4,140,000	100.00%	4,140,000
Rocky Mountain Fire	8,225,000	100.00%	8,225,000
Superior/McCaslin Interchange District	3,735,000	100.00%	3,735,000
Superior Metropolitan District #2	2,998,000	100.00%	2,998,000
Superior Metropolitan District #3	1,426,000	100.00%	1,426,000
Town of Erie	20,825,000	1.96%	408,170
Town of Nederland	880,000	100.00%	880,000
Subtotal Overlapping Debt			225,684,933
School District Direct Debt (2)			342,645,466
Total Direct and Overlapping Debt			<u>\$ 568,330,399</u>

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

Notes:

(1) Balances as of December 31, 2013

(2) Balance as of June 30, 2014

(3) 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

Boulder Valley School District RE-2 Debt Service Schedule 2009B General Obligation Bonds						Boulder Valley School District RE-2 Debt Service Schedule 2009 General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total	Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2013	1,325,000.00	2.000%	772,743.75	2,097,743.75		12/1/2013	220,000.00	4.000%	4,286,062.50	4,506,062.50	
6/1/2014			759,493.75	759,493.75	2,857,237.50	6/1/2014			4,281,662.50	4,281,662.50	8,787,725.00
12/1/2014	1,355,000.00	2.250%	759,493.75	2,114,493.75		12/1/2014	2,675,000.00	5.000%	4,281,662.50	6,956,662.50	
6/1/2015			744,250.00	744,250.00	2,858,743.75	6/1/2015			4,214,787.50	4,214,787.50	11,171,450.00
12/1/2015	11,350,000.00	2.500%	744,250.00	12,094,250.00		12/1/2015	250,000.00	4.000%	4,214,787.50	4,464,787.50	
6/1/2016			602,375.00	602,375.00	12,696,625.00	6/1/2016			4,209,787.50	4,209,787.50	8,674,575.00
12/1/2016	11,675,000.00	3.000%	602,375.00	12,277,375.00		12/1/2016	225,000.00	4.000%	4,209,787.50	4,434,787.50	
6/1/2017			427,250.00	427,250.00	12,704,625.00	6/1/2017			4,205,287.50	4,205,287.50	8,640,075.00
12/1/2017	12,010,000.00	3.000%	427,250.00	12,437,250.00		12/1/2017	255,000.00	4.000%	4,205,287.50	4,460,287.50	
6/1/2018			247,100.00	247,100.00	12,684,350.00	6/1/2018			4,200,187.50	4,200,187.50	8,660,475.00
12/1/2018	12,355,000.00	4.000%	247,100.00	12,602,100.00		12/1/2018	295,000.00	4.000%	4,200,187.50	4,495,187.50	
6/1/2019			-	-	12,602,100.00	6/1/2019			4,194,287.50	4,194,287.50	4,495,187.50
12/1/2019			-	-		12/1/2019	6,880,000.00	5.000%	4,194,287.50	11,074,287.50	
6/1/2020			-	-	-	6/1/2020			4,022,287.50	4,022,287.50	15,096,575.00
12/1/2020			-	-		12/1/2020	7,090,000.00	5.000%	4,022,287.50	11,112,287.50	
6/1/2021			-	-	-	6/1/2021			3,845,037.50	3,845,037.50	14,957,325.00
12/1/2021			-	-		12/1/2021	7,335,000.00	5.000%	3,845,037.50	11,180,037.50	
6/1/2022			-	-	-	6/1/2022			3,661,662.50	3,661,662.50	14,841,700.00
12/1/2022			-	-		12/1/2022	7,625,000.00	5.000%	3,661,662.50	11,286,662.50	
6/1/2023			-	-	-	6/1/2023			3,471,037.50	3,471,037.50	11,286,662.50
						12/1/2023	7,930,000.00	5.000%	3,471,037.50	11,401,037.50	
						6/1/2024			3,272,787.50	3,272,787.50	14,673,825.00
						12/1/2024	8,285,000.00	5.000%	3,272,787.50	11,557,787.50	
						6/1/2025			3,065,662.50	3,065,662.50	14,623,450.00
						12/1/2025	8,670,000.00	4.500%	3,065,662.50	11,735,662.50	
						6/1/2026			2,870,587.50	2,870,587.50	14,606,250.00
						12/1/2026	9,075,000.00	5.000%	2,870,587.50	11,945,587.50	
						6/1/2027			2,643,712.50	2,643,712.50	11,945,587.50
						12/1/2027	9,515,000.00	4.750%	2,643,712.50	12,158,712.50	
						6/1/2028			2,417,731.25	2,417,731.25	14,576,443.75
						12/1/2028	10,000,000.00	4.750%	2,417,731.25	12,417,731.25	
						6/1/2029			2,180,231.25	2,180,231.25	14,597,962.50
						12/1/2029	10,490,000.00	5.000%	2,180,231.25	12,670,231.25	
						6/1/2030			1,917,981.25	1,917,981.25	14,588,212.50
						12/1/2030	11,000,000.00	4.500%	1,917,981.25	12,917,981.25	
						6/1/2031			1,670,481.25	1,670,481.25	12,917,981.25
						12/1/2031	11,490,000.00	4.625%	1,670,481.25	13,160,481.25	
						6/1/2032			1,404,775.00	1,404,775.00	14,565,256.25
						12/1/2032	12,080,000.00	4.750%	1,404,775.00	13,484,775.00	
						6/1/2033			1,117,875.00	1,117,875.00	14,602,650.00
						12/1/2033	21,795,000.00	5.000%	1,117,875.00	22,912,875.00	
						6/1/2034			573,000.00	573,000.00	23,485,875.00
						12/1/2034	22,920,000.00	5.000%	573,000.00	23,493,000.00	
									-	-	23,493,000.00



Appendix L: Debt Schedules (continued)

General Obligation Debt: Bond Amortization Schedule (continued)

Boulder Valley School District RE-2 Debt Service Schedule 2007B General Obligation Bonds						Boulder Valley School District RE-2 Debt Service Schedule 2007 General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total	Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2013	9,180,000.00	5.000%	409,250.00	9,589,250.00		12/1/2013	2,065,000.00	4.50%	2,333,940.00	4,398,940.00	
6/1/2014					9,769,000.00	6/1/2014			2,287,477.50	2,287,477.50	6,686,417.50
12/1/2014	7,190,000.00	5.000%	179,750.00	7,369,750.00		12/1/2014	2,150,000.00	4.50%	2,287,477.50	4,437,477.50	
6/1/2015	-		-	-	7,369,750.00	6/1/2015			2,239,102.50	2,239,102.50	6,676,580.00
						12/1/2015	2,235,000.00	4.50%	2,239,102.50	4,474,102.50	
						6/1/2016			2,188,815.00	2,188,815.00	6,662,917.50
						12/1/2016	2,325,000.00	4.50%	2,188,815.00	4,513,815.00	
						6/1/2017			2,136,502.50	2,136,502.50	6,650,317.50
						12/1/2017	2,420,000.00	4.50%	2,136,502.50	4,556,502.50	
						6/1/2018			2,082,052.50	2,082,052.50	6,638,555.00
						12/1/2018	2,515,000.00	4.00%	2,082,052.50	4,597,052.50	
						6/1/2019			2,031,752.50	2,031,752.50	6,628,805.00
						12/1/2019	5,050,000.00	4.00%	2,031,752.50	7,081,752.50	
						6/1/2020			1,930,752.50	1,930,752.50	9,012,505.00
						12/1/2020	5,265,000.00	4.20%	1,930,752.50	7,195,752.50	
						6/1/2021			1,820,187.50	1,820,187.50	9,015,940.00
						12/1/2021	5,490,000.00	4.25%	1,820,187.50	7,310,187.50	
						6/1/2022			1,703,525.00	1,703,525.00	9,013,712.50
						12/1/2022	5,720,000.00	4.25%	1,703,525.00	7,423,525.00	
						6/1/2023			1,581,975.00	1,581,975.00	9,005,500.00
						12/1/2023	5,965,000.00	4.50%	1,581,975.00	7,546,975.00	
						6/1/2024			1,447,762.50	1,447,762.50	8,994,737.50
						12/1/2024	6,220,000.00	4.50%	1,447,762.50	7,667,762.50	
						6/1/2025			1,307,812.50	1,307,812.50	8,975,575.00
						12/1/2025	6,480,000.00	4.50%	1,307,812.50	7,787,812.50	
						6/1/2026			1,162,012.50	1,162,012.50	8,949,825.00
						12/1/2026	6,760,000.00	4.50%	1,162,012.50	7,922,012.50	
						6/1/2027			1,009,912.50	1,009,912.50	8,931,925.00
						12/1/2027	7,045,000.00	4.50%	1,009,912.50	8,054,912.50	
						6/1/2028			851,400.00	851,400.00	8,906,312.50
						12/1/2028	7,345,000.00	4.50%	851,400.00	8,196,400.00	
						6/1/2029			686,137.50	686,137.50	8,882,537.50
						12/1/2029	7,660,000.00	4.25%	686,137.50	8,346,137.50	
						6/1/2030			523,362.50	523,362.50	8,869,500.00
						12/1/2030	7,985,000.00	3.50%	523,362.50	8,508,362.50	
						6/1/2031			383,625.00	383,625.00	8,891,987.50
						12/1/2031	8,340,000.00	4.50%	383,625.00	8,723,625.00	
						6/1/2032			195,975.00	195,975.00	8,919,600.00
						12/1/2032	8,710,000.00	4.50%	195,975.00	8,905,975.00	8,905,975.00

Note:

After the 2008-09 budget was adopted on November 18, 2008, the original Phase 2 bond sale planned for \$100M in the 2008-09 fiscal year was combined with the Phase 3 sale of \$76.8M, planned for the 2009-10 fiscal year. The combined sale saved an estimated \$500,000 in issuance costs for the Phase 3 sale.

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)

2013-14		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	14,857.6	0.0	112,465,258	(\$17,343,391)	\$95,121,867	\$1,295,552,782	\$25.353	\$32,846,150	\$2,406,527	\$1,295,552,782	\$28,813,581
	Per Pupil			7,570	(\$1,167)	6,402.2	87,198.0		2,210.7	162.0	4,029.5	1,939.3
St. Vrain Valley RE-1J	Total	28,011.8	0.0	216,382,104	(\$33,368,522)	\$183,013,582	\$2,420,353,468	\$24.995	\$60,496,735	\$3,354,034	\$119,162,813	\$31,300,000
	Per Pupil			7,725	(\$1,191)	6,533.4	86,404.8		2,159.7	119.7	4,254.0	1,117.4
Poudre R 1	Total	26,849.1	139.5	209,147,700	(\$32,252,897)	\$169,418,404	\$2,426,176,984	\$27.000	\$65,506,779	\$4,479,386	\$106,908,639	\$35,012,147
	Per Pupil			7,456	(\$1,150)	6,310.0	86,486.1		2,335.1	159.7	3,811.0	1,304.0
Boulder Valley RE-2J	Total	28,770.7	119.0	\$222,964,236	(\$34,631,234)	\$188,333,002	\$4,903,070,976	\$25.023	\$123,646,703	\$6,043,535	\$58,642,764	\$61,211,770
	Per Pupil			7,755	(\$1,196)	6,546.0	169,309.6		4,297.66	210.1	2,038.3	2,127.6
Colorado Springs 11	Total	27,840.6	229.0	234,144,454	(\$36,107,674)	\$181,832,124	\$2,303,640,340	\$24.026	\$55,347,263	\$5,572,647	\$137,116,871	\$30,398,822
	Per Pupil			7,722	(\$1,191)	6,531.2	75,977.1		1,825.4	183.8	4,522.3	1,091.9
Adams-Arapahoe 28J	Total	38,176.7	0.0	312,638,192	(\$48,212,279)	\$264,425,913	\$1,778,961,665	\$26.010	\$46,270,793	\$3,045,152	\$215,109,968	\$37,339,028
	Per Pupil			8,189	(\$1,263)	6,926.4	46,598.1		1,212.0	79.8	5,634.6	978.1
Northglenn-Thornton 12	Total	40,283.9	2,540.0	324,390,661	(\$50,024,640)	\$260,962,377	\$1,782,416,766	\$27.000	\$48,125,253	\$3,362,033	\$222,878,735	\$35,400,000
	Per Pupil			7,661	(\$1,181)	6,478.1	42,093.4		1,136.5	79.4	5,263.5	878.8
Cherry Creek 5	Total	51,197.5	0.0	398,364,716	(\$61,432,260)	\$336,932,455	\$4,421,534,304	\$25.712	\$113,686,490	\$7,925,271	\$215,320,694	\$84,604,511
	Per Pupil			7,781	(\$1,200)	6,581.0	86,362.3		2,220.5	154.8	4,205.7	1,652.5
Douglas County RE-1	Total	62,610.2	3,148.5	473,461,791	(\$73,013,063)	\$400,448,728	\$4,714,327,890	\$25.440	\$119,932,502	\$9,669,990	\$270,846,236	\$33,713,000
	Per Pupil			7,562	(\$1,166)	6,395.9	129,827.2		1,915.5	154.4	4,325.9	538.5
Denver County 1	Total	80,526.1	125.0	667,742,577	(\$102,973,316)	\$564,769,260	\$10,454,481,178	\$25.541	\$267,017,904	\$15,979,940	\$281,771,416	\$125,850,986
	Per Pupil			8,292	(\$1,279)	7,013.5	129,827.2		3,315.9	198.4	3,499.1	1,562.9
Jefferson R-1	Total	80,900.0	264.0	620,018,948	(\$95,613,803)	\$524,405,145	\$7,012,543,385	\$26.252	\$184,093,289	\$13,253,839	\$327,058,018	\$113,302,585
	Per Pupil			7,664	(\$1,182)	6,482.1	86,681.6		2,275.6	163.8	4,042.7	1,400.5
Peer Group	Total	480,024.2	6,565.0	\$3,791,720,637	-\$584,973,079	\$3,169,662,858	\$43,513,059,738	\$25.668	\$1,116,969,859	\$75,092,354	\$3,250,368,937	\$616,946,430
	Per Pupil			7,899.0	(89,104.8)	6,603.1	90,647.6		2,326.9	156.4	6,771.3	1,285.2
State of Colorado	Total	820,805.8	14,544.5	6,531,235,817	(\$1,004,302,068)	\$5,526,933,749	\$86,615,821,398		\$1,807,968,948	\$130,864,542	\$3,588,100,259	\$808,343,636
	Per Pupil		(Included in FPC)	7,861	(1,209)	6,652.3	104,251.8		2,176.1	157.5	4,318.7	0.0

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

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.



Appendix M: School District Comparisons (continued)

Expenditures

(Audited)

2013-14 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	14,857.6	\$ 80,986,517 52.8%	\$ 9,865,382 6.4%	\$ 13,058,640 8.5%	\$ 42,531,105 27.7%	\$ 6,983,339 4.6%	\$ 153,424,983 100.0%	\$ 10,326
St. Vrain Valley RE-1J	28,011.8	129,774,097 48.3%	19,323,937 7.2%	29,380,785 10.9%	74,172,376 27.6%	15,954,152 5.9%	268,605,348 100.0%	9,589
Poudre R 1	26,849.1	126,540,942 49.7%	18,760,687 7.4%	24,104,860 9.5%	66,898,242 26.3%	18,129,948 7.1%	254,434,679 100.0%	9,476
Boulder Valley RE-2J	28,922.6	171,458,964 54.7%	24,068,212 7.7%	25,896,524 8.3%	78,969,984 25.2%	12,937,703 4.1%	313,331,387 100.0%	10,833
Colorado Springs 11	27,840.6	129,605,151 49.5%	21,619,763 8.3%	24,760,824 9.5%	72,713,933 27.8%	13,200,494 5.0%	261,900,165 100.0%	9,407
Adams-Arapahoe 28J	38,176.7	189,067,455 49.8%	29,912,993 7.9%	40,042,658 10.5%	97,363,988 25.6%	23,313,623 6.1%	379,700,717 100.0%	9,946
Northglenn-Thornton 12	40,283.9	188,993,217 51.2%	23,690,845 6.4%	35,676,740 9.7%	105,521,848 28.6%	15,044,017 4.1%	368,926,666 100.0%	9,158
Cherry Creek 5	51,197.5	314,009,636 60.4%	26,818,535 5.2%	40,235,661 7.7%	107,988,173 20.8%	30,774,776 5.9%	519,826,782 100.0%	10,153
Douglas County RE-1	62,610.2	280,409,516 50.6%	36,772,285 6.6%	47,508,604 8.6%	138,797,056 25.1%	50,508,442 9.1%	553,995,903 100.0%	8,848
Denver County 1	80,526.1	415,018,143 43.5%	61,697,759 6.5%	87,369,623 9.2%	332,832,481 34.9%	56,497,606 5.9%	953,415,612 100.0%	11,840
Jefferson R-1	80,898.9	385,908,777 50.6%	56,139,887 7.4%	69,775,537 9.1%	196,026,022 25.7%	55,303,552 7.2%	763,153,774 100.0%	9,433
Peer Group Total	480,175.0	\$ 2,411,772,416 50.3%	\$ 328,670,285 6.9%	\$ 437,810,455 9.1%	\$ 1,313,815,206 27.4%	\$ 298,647,652 6.2%	\$ 4,790,716,014 100.0%	\$ 9,977

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)

2014-15 School District		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Total Negative Factor	Adjusted Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
Littleton 6	Total	14,799.8	0.0	115,042,031.9	(\$14,917,613)	\$100,124,419	\$1,289,739,756	\$25.353	\$32,698,772	\$2,584,833	\$64,840,813	\$28,813,581
	Per Pupil			7,773	(\$1,008)	6,765.3	87,145.8		2,209.4	174.7	4,381.2	1,946.9
St. Vrain Valley RE-1J	Total	28,740.5	0.0	226,581,269.7	(\$29,381,016)	\$197,200,254	\$2,388,961,051	\$24.995	\$59,712,081	\$3,882,507	\$133,605,666	\$31,300,000
	Per Pupil			7,884	(\$1,022)	6,861.4	83,121.8		2,077.6	135.1	4,648.7	1,089.1
Poudre R-1	Total	27,438.8	154.5	221,465,672.0	(\$28,717,671)	\$182,896,050	\$2,475,338,421	\$27.000	\$66,834,137	\$5,303,661	\$120,610,203	\$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)	204,087,106.5	4,927,017,542.0	25.023	124,585,884	6,402,708.0	72,874,613.0	63,991,889.0
	Per Pupil			7,976.5	(1,034.3)	6,942.1	167,594.8		4,237.8	217.8	2,478.9	2,176.7
Colorado Springs 11	Total	27,578.2	228.0	239,987,034.8	(\$31,119,355)	\$191,135,016	\$2,323,985,180	\$24.026	\$55,836,068	\$5,876,996	\$147,154,616	\$30,398,822
	Per Pupil			7,964	(\$1,033)	6,930.7	77,118.9		1,852.9	195.0	4,883.2	1,102.3
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	483,505.4	3,767.0	\$3,950,214,636	-\$512,228,216	\$3,374,506,840	\$43,790,214,883	\$25.668	\$1,124,477,967	\$82,980,315	\$2,230,304,237	\$619,726,549
	Per Pupil			8,169.9	(135,977.8)	6,979.3	90,568.2		2,325.7	171.6	4,612.8	1,645,514.6
State of Colorado	Total	831,078.1	14,665.0	6,813,620,534.7	(880,176,145.8)	\$5,933,444,389	89,507,044,252.0		1,837,512,869.7	145,319,037.1	3,950,612,482.1	808,343,636.0
	Per Pupil		(Included in FPC)	8,068	(1,042)	7,025.6	105,982.4		2,175.7	172.1	4,677.8	

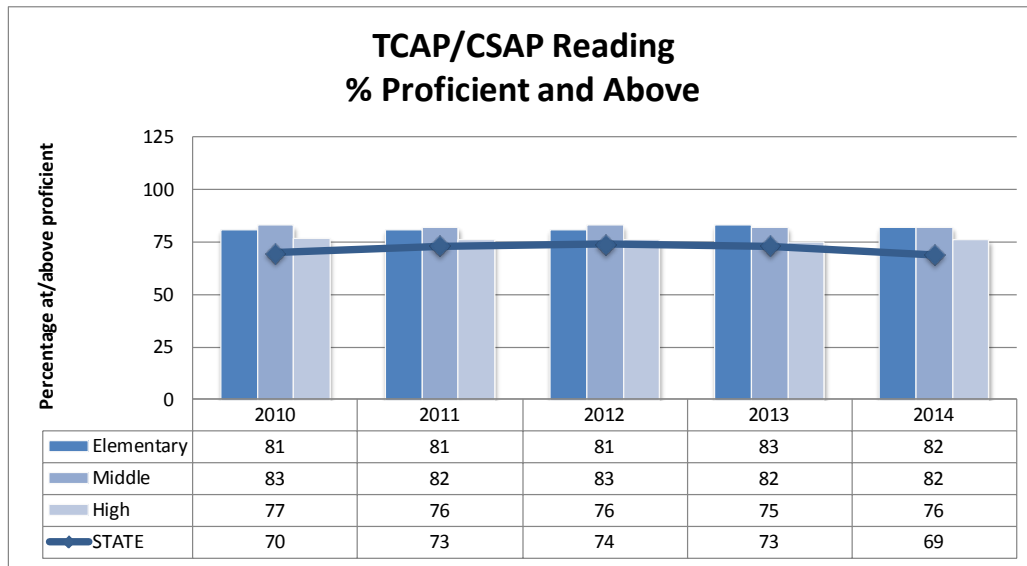
Source: Colorado Department of Education - Student Accountability Report

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

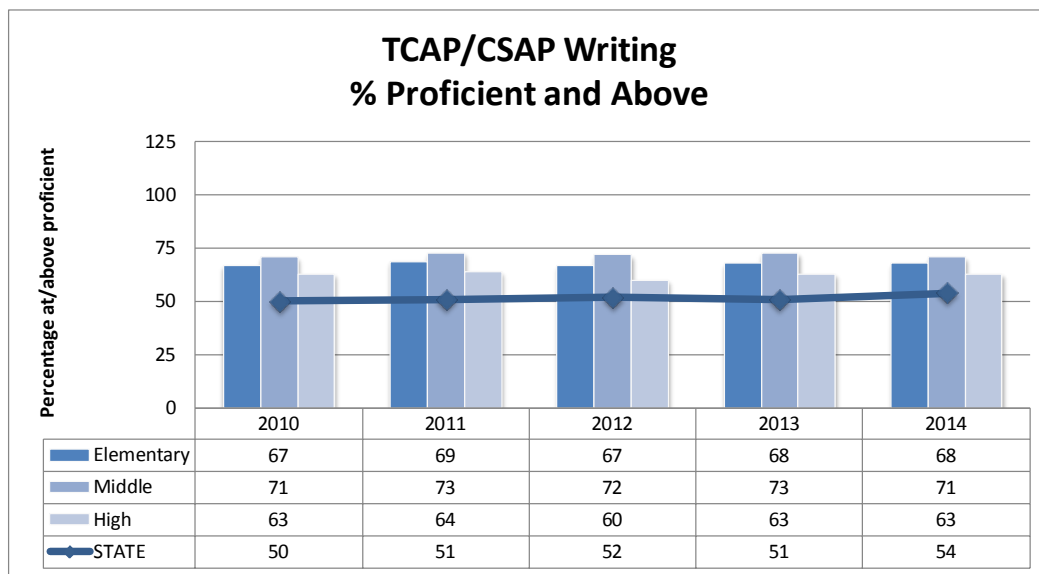


Appendix N: State Performance Measures

TCAP/CSAP Reading Results by Level



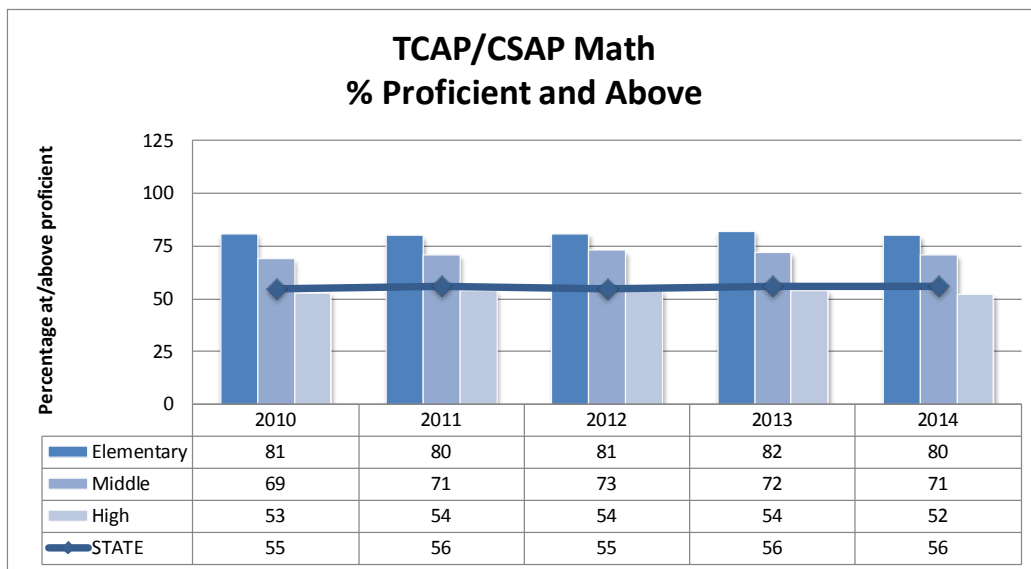
TCAP/CSAP Writing Results by Level



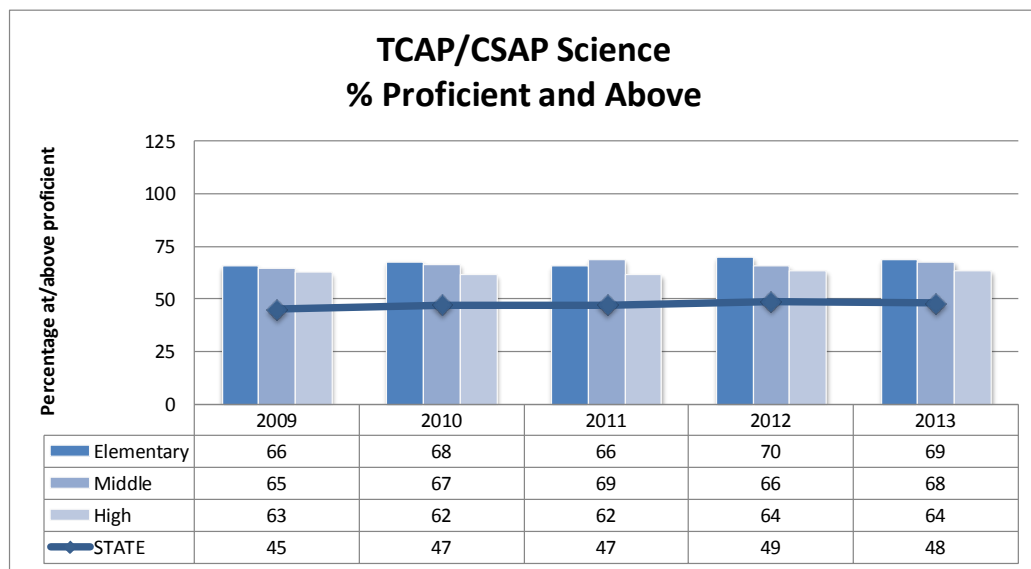


Appendix N: State Performance Measures (continued)

TCAP/CSAP Math Results by Level



TCAP/CSAP Science Results by Level

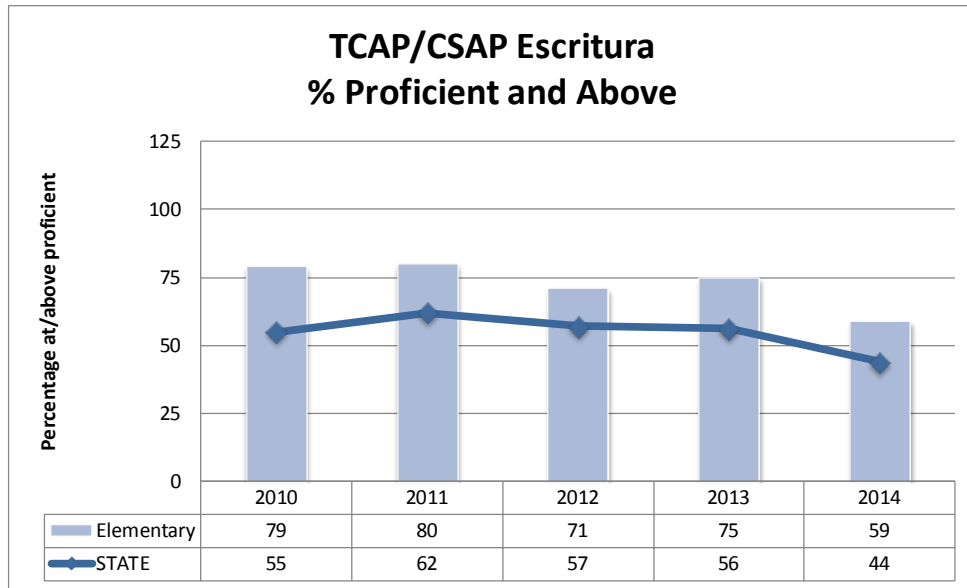


*BVSD did not administer TCAP science assessments in 2014.

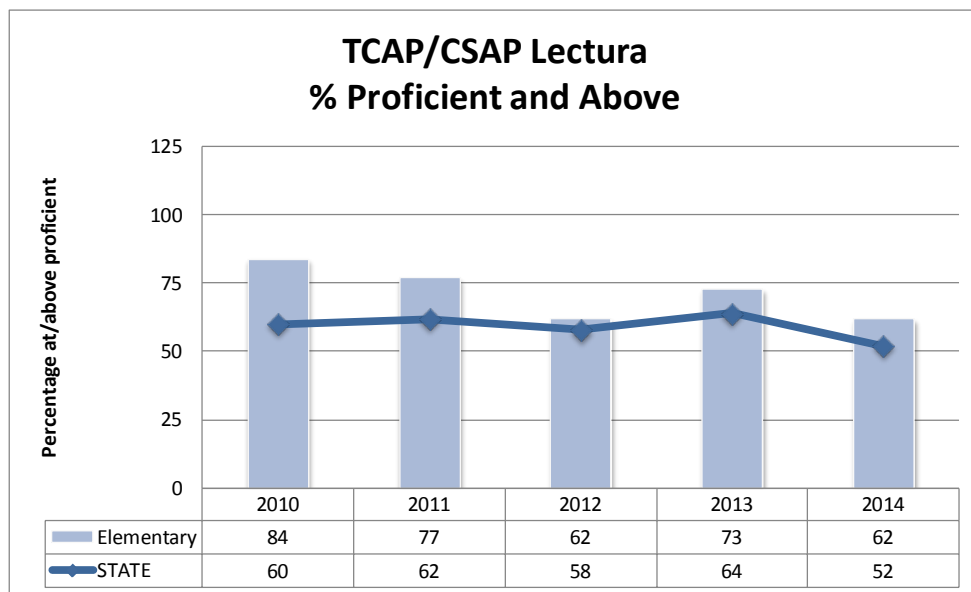


Appendix N: State Performance Measures (continued)

TCAP/CSAP Escritura Results by Level



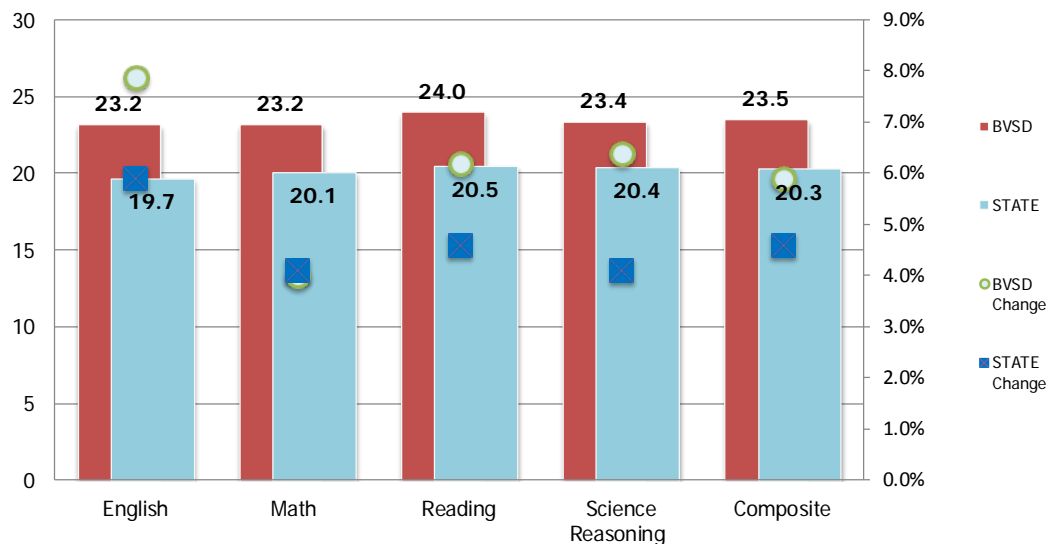
TCAP/CSAP Lectura Results by Level



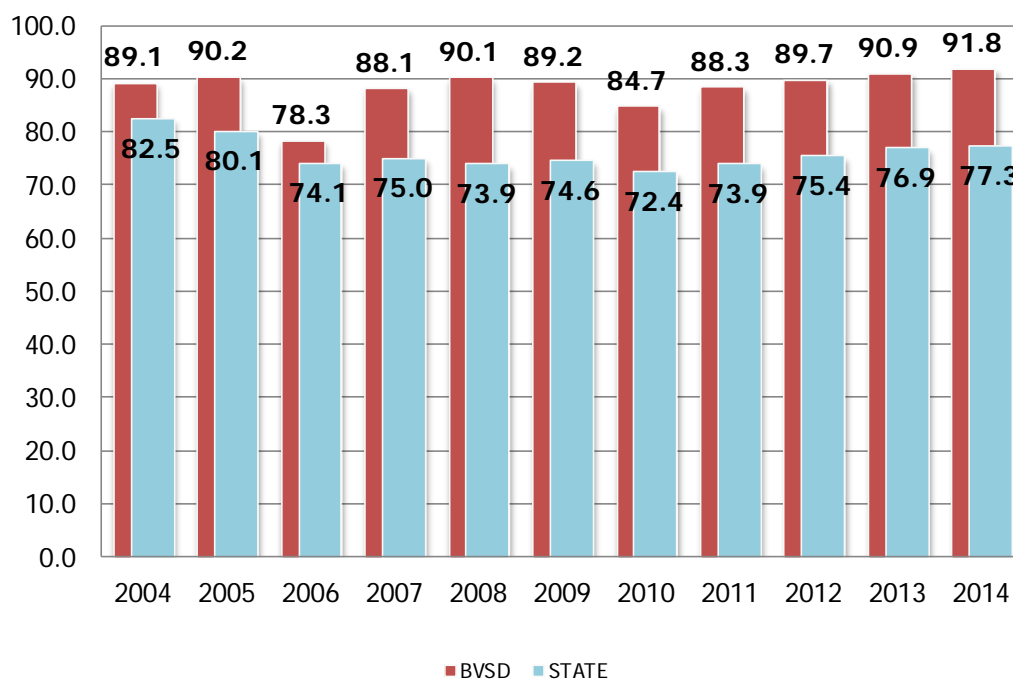


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2014



Graduation Rates 2004-2014

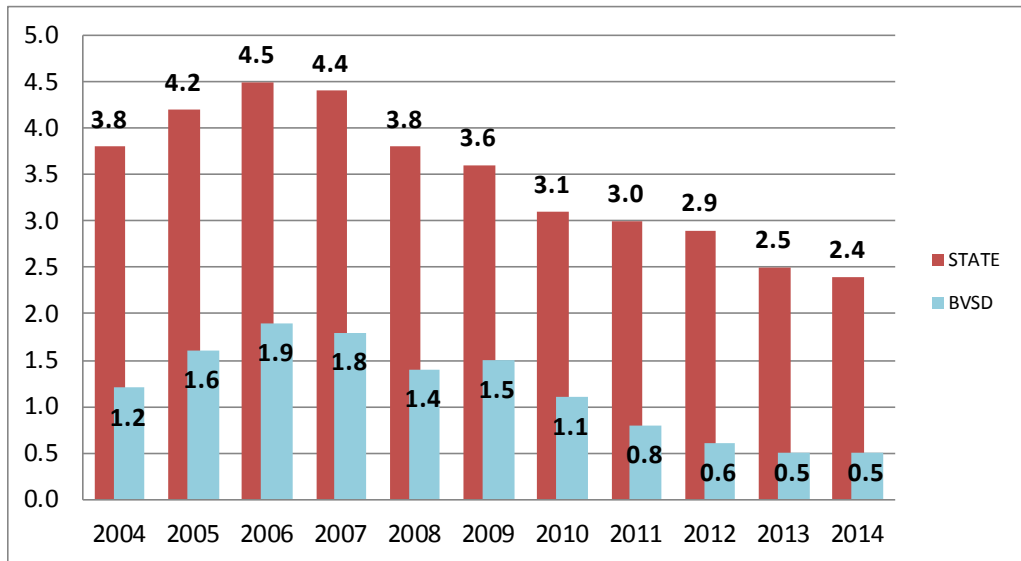


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that 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 2004-2014





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit

Fiscal Year 2014-15

*Dates are not available for 2015-16 as of the date of publication of this document.

May 31	School district/BOCES administration submits proposed FY2014-15 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [<i>30 days prior to the start of the new fiscal year</i>].
June 10	School district/BOCES publishes public notice stating that the proposed FY2014-15 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 2014 pupil enrollment figures on which FY2014-15 school finance funding for the period July 2014 through November 2014 will be based. This revised projection is used until actual October 2014 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 28	Local board of education adopts FY2014-15 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).
June 30	FY2014-15 NCLB Consolidated Federal Application and Budget due to CDE.
June 30	FY2014-15 IDEA Federal Application Budget due to CDE
July 25	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 8	Estimated date for CDE to open Data Pipeline system to receive school district/BOCES FY2013-14 financial data.
August 15	School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2013 – June 30, 2014, reimbursement period (22-51-105(1), C.R.S.).
Aug 15-Oct 1	No earlier than August 15 th and no later than October 1 st , by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)
August 25	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)



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

August/ Sept	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 FY2013-14 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.
September 30	File the FY2013-14 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 3	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 10 th)
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.).



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

November 10	The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)
November 15	State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)
November 20	School district provides to CDE a copy of its official November 4, 2014, ballot questions or a copy of its official November 4, 2014, 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 FY2013-14 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 FY2014-15 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 2013-14 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 2013-14 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)
December 31	All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2),C.R.S.)
December/ January	School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.
January 15	Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112,C.R.S.)



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

January 15	Upon receipt of data collected by the participating school districts and charter schools in the alternative school funding models pilot program (pursuant to House Bill 10-1183), the Advisory Council shall review the data and annually prepare and submit a summary report on or before January 15, 2013 and on or before, January 15 each year thereafter through 2015 to the: State Board; Governor's Office; and General Assembly. (Currently no districts participating in pilot program.)
January 30	Prior to January 30 th , the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)
January 31	After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted.
February 1	CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)
March 1	Local school boards who seek to retain exclusive chartering authority 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.
15 th 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.).
25 th of Month	School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).
Monthly C.R.S.).	School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).
Monthly	CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(4), C.R.S.)
Quarterly	District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)
Continuing	Any school district receiving capital construction funds will be subject to state audit.
Continuing	School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program. (22-45-103(1)(b)(V) C.R.S.)
Continuing	Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).
Continuing	Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.



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

Continuing: On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools (based on *Section 22-54-129, C.R.S.*).

Elections For a complete calendar of election deadlines please visit:
[Colorado Department of State Elections Center](#)



Appendix P: Governing Policies

The following Governing Policies refer to the budget.

BBA: School Board Powers and Duties

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, food services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.



Appendix P: Governing Policies (continued)

BBA: School Board Powers and Duties (continued)

Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

DB: Annual Operating Budget

Both the extent and quality of educational services affect – and are affected by - the financial program. All are governed by policies of the board of education, subject to the state statutes on what studies must be offered by the school district, state statutes regarding the financial resources available to the school district, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the superintendent of schools, is presented to the board of education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the school district during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.



Appendix P: Governing Policies (continued)

DB: Annual Operating Budget (continued)

Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

LEGAL REFS.:

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

AGREEMENT REF.: Teachers' agreement, Section B

CROSS REF.: DB subcodes (all relate to the budget)

NOTE: The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § 22-44-203 and 204)

DBJ: Budget Transfers

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by Board resolution. When a contingency occurs, the Board, by resolution, may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.



Appendix P: Governing Policies (continued)

DBJ: Budget Transfers (continued)

School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor. All budget transfers require the approval of the Superintendent.

LEGAL REFS.:

- C.R.S. § 22-32-107 I (*Duties-treasurer*)
- C.R.S. § 22-44-102(3) (*Definitions*)
- C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)
- C.R.S. § 22-44-112 (*Transfer of monies*)
- C.R.S. § 22-44-113 (*Borrowing from funds*)
- C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)
- C.R.S. § 22-54-105 (*Funds*)
- C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

DD: Grants Management

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.



Appendix P: Governing Policies (continued)

DD: Grants Management (continued)

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds; or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.



Appendix P: Governing Policies (continued)

DD-R2: Grants to District Personnel

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

DEB: Loan Programs (Funds from State Tax Sources)

Short-Term Borrowing

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

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

LEGAL REFS.:

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

DEB/DEC/DFC: Revenues From State/Federal Tax Sources

Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.



Appendix P: Governing Policies (continued)

DEB/DEC/DFC: Revenues From State/Federal Tax Sources (continued)

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fund or); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

In approving cooperative projects, the Board of Education will be responsible only for School District contributions authorized in the project budget and only for the purposes described. If total anticipated revenue is not received, services must be curtailed. Services to school-age children have the highest priority for retention in such circumstances.

In the event that implementation extends into more than one budget year, the Board will review the project annually as part of the School District budget review process.

LEGAL REF.:

C.R.S. 22-44-110(5)

CROSS REF.:

DB, Annual Operating Budget

DFA: Cash Management/Investment Policy

It is the policy of the District to invest public funds in a manner that will preserve capital, meet the daily liquidity needs of the District, diversify the District's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Cash Management Investment Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds.

SCOPE

Cash balances in the Bond Redemption Fund, the Building Fund, the Health Insurance Fund, the Dental Insurance Fund, the Non-expendable Trust Fund and the Expendable Trust Fund shall not be pooled and the investment income derived from the individual investment accounts shall be allocated directly to the individual fund.

All cash shall be pooled for investment purposes, except for cash balances of the funds listed above. Investment income derived from the pooled investment account shall be allocated to the General Fund.

This Investment Policy shall apply to all funds accounted for in the District's Comprehensive Annual Financial Report.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

INVESTMENT OBJECTIVES

The District's principal investment objectives include:

- Preservation of capital and protection of investment principal;
- Maintenance of sufficient liquidity to meet anticipated cash flows;
- Attainment of a market rate of return;
- Diversification to avoid incurring unreasonable market risks;
- Conformance with all applicable District policies, state statutes and Federal regulations.

DELEGATION OF AUTHORITY

The Superintendent is vested with responsibility for managing the District's investment program and for implementing this Cash Management Investment Policy. The Superintendent may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to the Accounting Services Director or the Chief Financial Officer. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Superintendent or his/her designee shall establish written procedures and internal controls for the operation of the District's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The District may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

PRUDENCE

The standard of prudence, as defined by the Colorado Revised Statutes, to be used for managing the District's assets is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally without risk and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional losses may be possible in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Superintendent and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the Board of Education and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

District employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the District's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Superintendent or his/her designee any material financial interest they have in financial institutions that conduct business with the District, and they shall subordinate their personal investment transactions to those of the District.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

AUTHORIZED SECURITIES AND TRANSACTIONS

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. § 11-10.5-101, *et seq.*, Public Deposit Protection Act; C.R.S. § 11-47-101, *et seq.*, Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, *et seq.*, Funds - Legal Investments; C.R.S. § 24-75-603, Depositories; and C.R.S. § 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted. This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.

2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.

3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed in 1. and 2. above with a final maturity not exceeding 10 years. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the District's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a Nationally Recognized Statistical Rating Organization (NRSRO). Repurchase agreement counterparties shall execute a District approved Master Repurchase Agreement with the District. The Chief Operations Officer shall maintain a copy of the District's approved Master Repurchase Agreement along with a list of broker/dealers who have executed same.

4. Commercial Paper with an original maturity of 180 days or less that is rated at least A1+, P-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA-, Aa3 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer.

5. Non-negotiable Certificates of Deposit with a maturity not exceeding one year in any FDIC insured state or national bank, or state or federal savings bank located in Colorado that is a state approved depository per C.R.S. § 24-75-603. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act or the Savings and Loan Association Public Deposit Protection Act.

6. Local Government Investment Pools authorized under C.R.S. § 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

7. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

The foregoing list of authorized securities shall be strictly interpreted. Any deviation from this list must be approved by the Board of Education.

INVESTMENT DIVERSIFICATION

It is the intent of the District to diversify the investments within the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the District's anticipated cash flow needs.

INVESTMENT MATURITY AND LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

COMPETITIVE TRANSACTIONS

Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded. If the District is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

SELECTION OF BROKER/DEALERS

The Chief Operations Officer shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized firms. To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;
2. Report voluntarily to the Federal Reserve Bank of New York;
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

The District may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 3. of the Authorized Securities and Transactions section of this Investment Policy.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

SAFEKEEPING AND CUSTODY

The Superintendent or his/her designee shall approve one or more banks to provide safekeeping and custodial services for the District. A District approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. § 24-75-603.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the District. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the District approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the District by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the District as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the District as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the District as "customer."

The District's custodian will be required to furnish the District monthly reports of holdings of custodied securities as well as a report of monthly safekeeping activity.

REPORTING

At the end of each quarter, the Chief Financial Officer shall submit to the Board an investment report listing the investments held by the District and the current market value of the investments.

POLICY REVISIONS

This Cash Management/ Investment Policy shall be reviewed annually by the Superintendent or his/her designee and may be amended by the Board of Education as conditions warrant.

LEGAL REFS.:

C.R.S. § 24-75-601, *Funds-Legal Investments*

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

The school district, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of school district sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:



Appendix P: Governing Policies (continued)

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)

1. Site identification

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

2. Submittal of preliminary design to school district

- Third party wishing to pursue the installation of telecommunication facilities on school district sites and facilities after completing its site and facilities identification process shall submit to the school district Department of Operations the following:
 - a. Survey and legal description of proposed site.
 - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
 - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
 - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing school district use.
 - e. Proposed source of electrical power and telephone connection.

3. License agreements shall require:

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.



Appendix P: Governing Policies (continued)

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.
4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

LEGAL REF.:

C.R.S. 22-32-110(f)

CROSS REF.:

FL, Retirement of Facilities

DG: Depository of Funds/Authorized Signatures

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

The accounting department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys shall be deposited by the treasurer of the board or official custodian to the credit of the district in a depository designated by the board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all district funds authorized by the board of education, except student activity funds, will require the facsimile signature of the treasurer of the board of education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the principal or assistant principal at the school. Moneys of the school activity accounts will be deposited in a designated bank located within the district. This financial institution must qualify as an eligible public depository in accordance with state law.

LEGAL REFS.:

C.R.S. § 22-32-109(1) (g) (board of education - district duties-custody of moneys)

C.R.S. § 22-32-110(1) (x) (specific powers-custody of moneys)

C.R.S. § 22-32-121 (facsimile signature)

C.R.S. § 22-40-104 (relates to county treasurer)

C.R.S. § 22-40-105 (tax levies and revenues-depositories)

C.R.S. § 22-45-104 through -106 (accounting and reporting)



Appendix P: Governing Policies (continued)

DH: Bonded Employees and Officers

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

Employees who are responsible for handling district funds shall be covered by the district's crime coverage insurance policy, assuming all funds are handled in accordance with the district's cash handling procedures.

LEGAL REFS.:

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (board of education-district duties-custody of school district moneys)

DI: Fiscal Accounting and Reporting

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform to the requirements of the state board of education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the board will receive financial statements on a quarterly basis.

NOTE: Fiscal accounting and reporting must meet requirements established by the state board of education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

DID: Inventories (And Property Accounting)

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets.

Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Examples of infrastructure assets include, but are not limited to roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution and collection systems. Infrastructure assets also have a unit value of \$5,000 or greater. All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

LEGAL REF.:

C.R.S. § 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials



Appendix P: Governing Policies (continued)

DIE: Audits

In accordance with state law, all funds and accounts of the District shall be audited annually, following the close of the fiscal year.

At least once every five years, the Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the District for report to the Board.

The auditor shall meet with the Board and the Audit Committee to discuss the audit report, make recommendations concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the Auditor to the District within five months after the close of the fiscal year unless a request for an extension of time is granted by the State Auditor. The audit report shall be submitted to the State Auditor and the Colorado Department of Education no later than December 31.

The Board reserves the right to request an audit at more frequent intervals if desired.

LEGAL REFS.:

C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)

C.R.S. § 24-75-601.3 (*Remedial actions - investments not made in conformance with statute*)

C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

DIEA: District Audit Committee

The Board has the responsibility to District residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.

- Review quarterly financial reports provided by the district.
- Review District financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of District financial policies and procedures.

The District Audit Committee shall be comprised of five members: two Board members, one being the Board Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Financial Officer; the District's Director of Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board a two year term. The District's independent auditor may be asked to attend selected committee meetings.



Appendix P: Governing Policies (continued)

DIEA: District Audit Committee (continued)

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Committee shall submit a report to the Board at the end of each fiscal year detailing its activities during the fiscal year.

LEGAL REFS.:

- C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)
- C.R.S. § 22-54-101, *et seq.* (*Public School Finance Act of 1994*)
- C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

CROSS REFS.:

- BBA, School Board Powers and Duties
- DI, Fiscal Accounting and Reporting
- DIE, Audits

DJ/DJE: Purchasing and Contracting

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

1. Awards

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

2. Contracts

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

PURCHASE OF GOODS/SERVICES	METHOD
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board-approved amounts shall be submitted to the Board for consideration.

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

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

7. Cooperative Purchasing

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

8. Sole Source Procurements

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



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

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

LEGAL REFS.:

C.R.S. 22-32-109(1)(b)
C.R.S. 22-63-204

DL: 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 P: Governing Policies (continued)

DLB: Salary Deductions (continued)

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

AGREEMENT REFS.:

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

CROSS REFS.:

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

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

PERA

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

SAVINGS BOND

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

LIFE SURVIVOR'S INSURANCE

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

HEALTH AND DENTAL INSURANCE

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

TAX DEFERRED SAVINGS PLANS

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

EMPLOYEE CONTRIBUTION CAMPAIGN

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



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

PROFESSIONAL DUES

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

AGREEMENT REFS.:

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

CROSS REFS.:

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

DLC: Employee Expense Reimbursements

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

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

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

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

AGREEMENT REFS.:

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

CROSS REF.:

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

DN: School Properties Disposal Procedures

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



GLOSSARY

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Glossary of Terms

Abatement: The reduction or cancellation of an assessed tax.

Academic Areas: Math, science, social studies, language arts, physical education, foreign language, music and art.

Account: The detailed record of a particular asset, liability, owners' equity, revenue or expense.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Action Plan: Statements of specific actions to be taken to make progress in strategic priority areas.

Adequate Yearly Progress (AYP): Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

Advanced Placement Program (AP): A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

Advancement via Individual Determination (AVID): is a college-readiness system designed to increase the number of students who enroll in four-year colleges.

Agency Fund: This fund is used to account for receipts and disbursements from student and district fundraising activities.

Amendment 23: An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1 percent for ten years and inflation thereafter.

American Recovery and Reinvestment Act (ARRA) – e.g. Stimulus funds –The ARRA provides \$787 billion of federal tax reductions and federal spending increases to accelerate the nation's economic recovery and preserve and create jobs. The ARRA provides for \$453 billion of those funds for federal spending. About 80 percent of the additional federal spending goes to pay for federal projects and to state and local governments.

Annual Leave: Unit B employees on regular or limited-term contracts will receive up to 12 annual leave days per year. At the end of each school year, regular contract employees may choose to either carryover up to 25 unused days to the next school year or receive payment for up to 12 unused days at the starting substitute teacher daily rate. Limited-term contract employees will be paid for all unused days.

Appropriation: A legal authorization granted by the board of education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

Assets: Resources owned or held by an entity which have monetary value.

Athletics Fund (Fund 16): The Athletics Fund is part of the Combined General Fund. This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.

Balance Sheet: The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

Benefits: District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

Board of Education (BOE): An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.



Glossary of Terms (continued)

Board Policy: Guidelines adopted by the board of education that govern school operations.

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.



Glossary of Terms (continued)

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.

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.



Glossary of Terms (continued)

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.

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.



Glossary of Terms (continued)

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 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.



Glossary of Terms (continued)

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.

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.



Glossary of Terms (continued)

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)

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.



Glossary of Terms (continued)

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 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.



Glossary of Terms (continued)

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.

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.



Glossary of Terms (continued)

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.

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.



Glossary of Terms (continued)

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

AAS	Advanced Academic Services	COLA	Cost of Living Adjustment
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	DLS	Division of Learning Services
AVID	Advancement via Individual Determination	DLT	District Leadership Team
AYP	Adequate Yearly Progress	DPC	District Parent Council
BCSIS	Boulder Community School of Integrated Studies	ECEA	Exceptional Children's Educational Act
BOE	Board of Education	EET	Education Excise Tax
BVCU	Boulder Valley Credit Union	ELA	English Language Acquisition
BVEA	Boulder Valley Education Association	ELD	English Language Development
BVEOP	Boulder Valley Educational Office Professionals	ELL	English Language Learner
BVPA	Boulder Valley Paraeducators Association	ELP	English Language Proficiency
BVSD	Boulder Valley School District	ELPA	English Language Proficiency Act
BVSEA	Boulder Valley Service Employees Association	ELR	Essential Learning Results
BVSSC	Boulder Valley Safe Schools Coalition	ERP	Enterprise Resource Planning
CABE	Colorado Association for Bilingual Education	ESL	English as a Second Language
CAFR	Comprehensive Annual Financial Report	FBLA	Future Business Leaders of America
CASB	Colorado Association of School Boards	FCA	Facility Condition Assessment
CASE	Colorado Association of School Executives	FAQ	Frequently Asked Questions
CBLA	Colorado Basic Literacy Act	FAST	Families & Schools Together
CBOC	Citizen's Bond Oversight Committee	FEP	Fully English Proficient
CCC	Curriculum Coordinating Council	FOSS	Full Option Science System
CDE	Colorado Department of Education	FRL	Free and Reduced Lunch
CELA	Colorado English Language Assessment	FRS	Family Resource School
CHSAA	Colorado High School Activities Association	FTE	Full Time Equivalent
CIPC	Capital Improvement Planning Committee	GAAP	Generally Accepted Accounting Principals
CLIP	Collaborative Literacy Intervention Project	GASB	Governmental Accounting Standards Board
		GFOA	Government Finance Officers Association
		HRD	Human Resource Department
		IB	International Baccalaureate
		IC	Infinite Campus
		IDEA	Individuals with Disabilities Education Act



Acronym Reference (continued)

IDEIA	Individuals with Disabilities Education Improvement Act
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
PPOR	Per Pupil Operating Revenue
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
TAS	Teachers as Scholars Program
TCAP	Transitional Colorado Assessment Program
TEA	TAG Education Advisors
TEC	Technical Education Center
TIES	Tools of Inquiry for Equitable Schools
TOSA	Teacher on Special Assignment
WMLS	Woodcock-Munoz Language Survey
YRBS	Youth at Risk Behavior Survey