

BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity



ADOPTED BUDGET 2012 – 2013

Boulder Valley School District
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Boulder, Colorado 80303
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www.bvsd.org



ADOPTED BUDGET 2012 – 2013



BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity

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Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Debbie Filbeck, Marlene Gould, Amy Martinez, Phil Winterbourne, Jason Hendricks, Jacqueline Cole, and David Swanson) 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, 2011.

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2011.

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

Top Row (left to right):

District D
Sam Fuqua

District C
Laurie Albright, Ed.D.
Vice-President

District F
Jennie Belval

District E
Tom Miers,
Treasurer

Bottom Row (left to right):

District B
Lesley Smith, Ph.D.

District G
Jim Reed,
President

District A
Shelly Benford



Superintendent's Cabinet

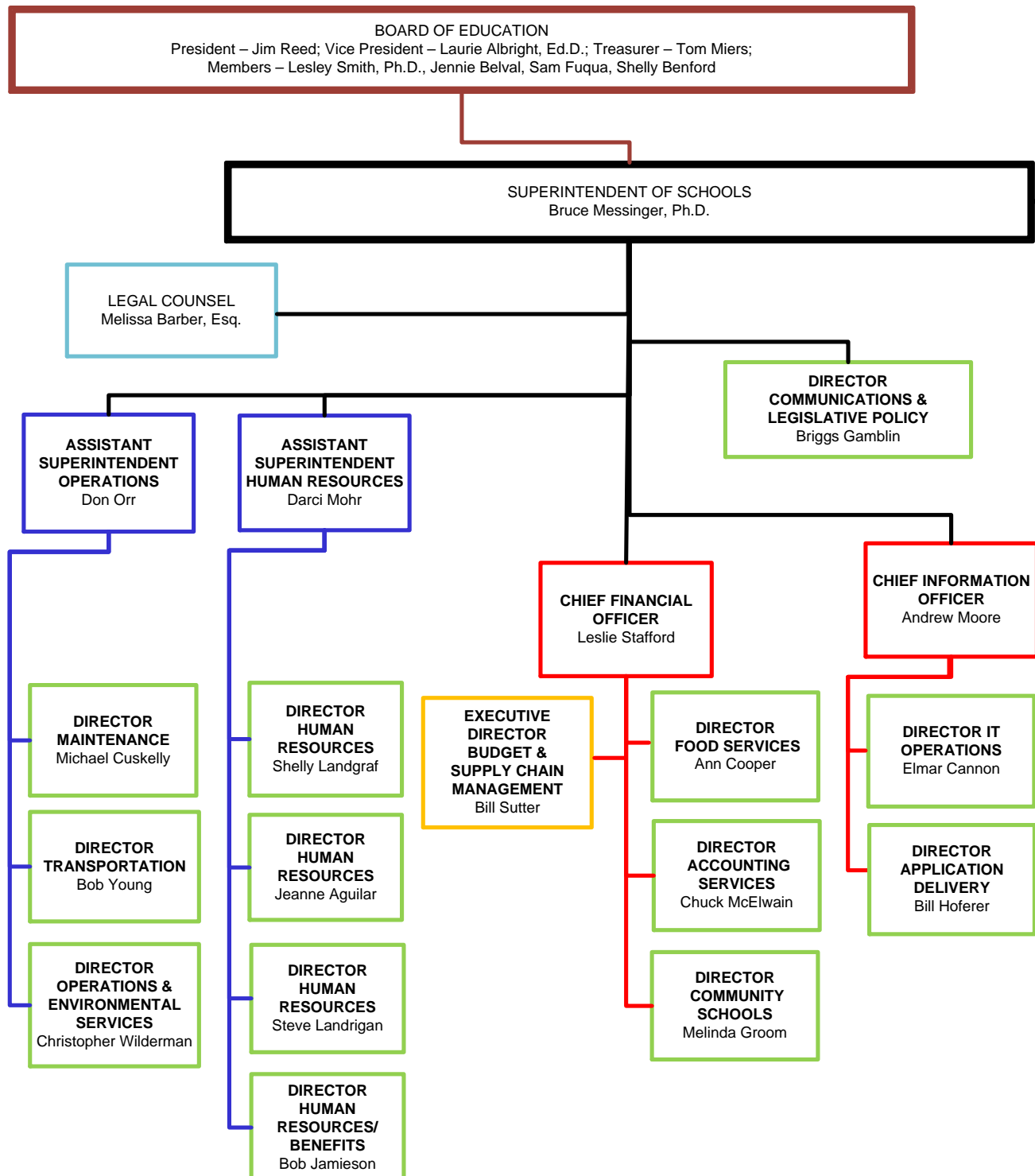


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Darci Mohr..... Asst. Superintendent of Human Resources
Deirdre Pilch, Ed.D., Sec Asst. Superintendent for School Leadership
Sandy Ripplinger, Elem. & K8 Asst. Superintendent for School Leadership
Von Sheppard, Elem. Asst. Superintendent for School Leadership
Don Orr Asst. Superintendent of Operations
Jonathan Dings, Ph.D. Chief of Planning and Assessment
Andrew Moore..... Chief Information Officer
Leslie Stafford Chief Financial Officer
Melissa Barber, Esq. Legal Counsel
Briggs Gamblin Director of Communications & Legislative Policy



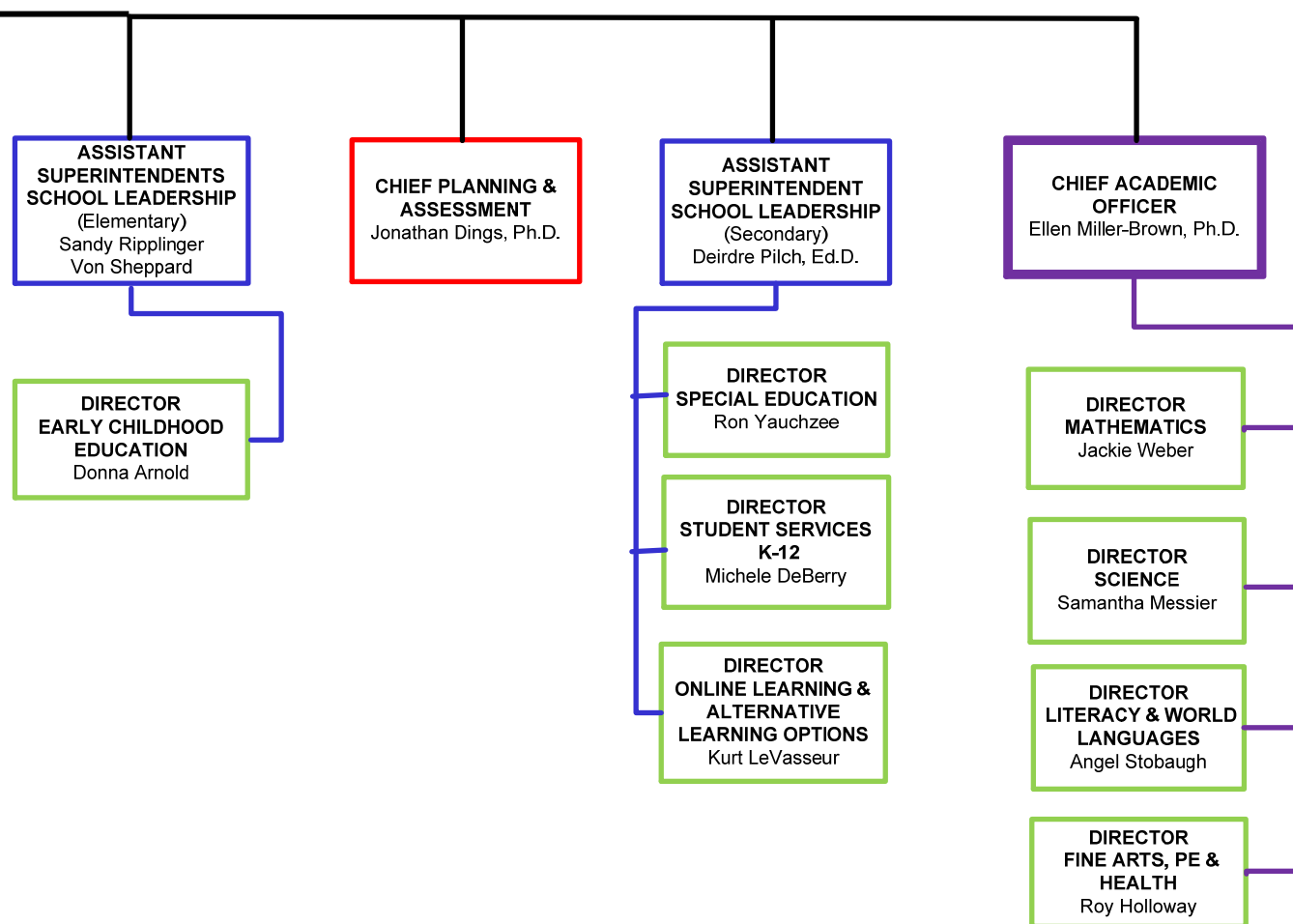
District Organization

(As of July 26, 2012)





District Organization (As of July 26, 2012)





Letter of Transmittal

Date: June 26, 2012
To: Dr. Bruce Messinger, Superintendent
From: Bill Sutter, Executive Director, Budget & Supply Chain Management
Subject: 2012-13 Adopted Budget



The ensuing document contains information and details regarding the 2012-13 Adopted Budget for fiscal year July 1, 2012 – June 30, 2013. The Board of Education approved the 2012-13 fiscal year budget on June 26, 2012, ensuring a quality education for all students while maintaining financial stability within its 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 student learning opportunities for each of our over 29,000 students so that they may become Boulder Valley School District New Century 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 basic operations of 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 ensuing fiscal year budget is built upon flat per pupil funding, but continues efforts to target resources toward class size, the district's critical needs in the areas of socio-economic de-stratification, the achievement gap, student social-emotional needs, and maintaining critical district operations. The development of this budget has taken into account all the goals and strategic priorities that have been developed for the Boulder Valley School District.

The Boulder Valley School District is managing its operations in the near term by utilizing resources from the November 2010 mill levy override to mitigate projected flat per pupil revenues and increasing costs in the ensuing fiscal year. As we move into the 2012-13 school year, concern continues due to relatively stable enrollment coupled with a sluggish economic recovery surrounded by the state of Colorado's continuing 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 describes 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 explained in this book supports this commitment.

This extensive document was prepared by the district's Budget Services Department staff 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 2012-13 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. BVSD does an outstanding job meeting the learning expectations of approximately 20,000 of our students. Our challenge is to continue to meet those students' academic expectations while intervening with individual students to tackle the challenges faced by roughly 9,000 students, to realize each child's full potential.

To meet this challenge, the Boulder Valley School District Board of Education set five-year goals (2007-2012) in the areas of academic achievement, educational equity, and school climate that seek to meet the educational needs of every student and deliver them the promise of excellence and equity as they strive to become Boulder Valley School District New Century Graduates.

Though the five year span established in the board's goal plan is nearing an end, the Board of Education has not yet completed its goal-setting process for the fiscal year beginning July 1, 2012, and therefore will not have new goals in place until the fall of 2012. Until new goals are established, the district will continue its efforts to meet goals identified in the 2007-2012 five-year plan.

In order to adapt the district's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, BVSD underwent a comprehensive reorganization of its instructional delivery by reducing central administration staff. This reduction of central staff reflects the district's commitment to our new Response to Intervention (RtI) model to close distinct gaps in student learning by placing more direct learning intervention resources in our 56 schools.

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 2012-13 as we continue to work toward the school board's five-year goals at both the district and school levels. These goals 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 outcomes of student academic achievement, educational equity, and school climate.

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 the classroom, while continuing to fund the following priorities: maintaining a competitive employee compensation package, continuing class size reduction efforts in kindergarten and first grade in all schools and through second grade in higher needs schools, and continuing socio-economic de-stratification programs in selected schools.

Stable Enrollment The projected stable enrollment into the near future poses many challenges for BVSD. 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 per pupil revenues are generated only through the formula required by Amendment 23, but have been unfulfilled since 2009-10. This funding is



Principal Issues Facing the District (continued)

often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades and programs, 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.

Closing the Achievement Gap The data show that BVSD has a comparatively large gap between its Caucasian and Hispanic students' Colorado Student Assessment Program (CSAP) test scores. The disaggregating of CSAP data allows district administrators and teachers to target resources and attention on the students who require the greatest assistance. The CDE accreditation process for BVSD found that "while progress is being made on closing achievement gaps for Latinos the rate of change is not sufficient; more intense effort and resources should occur." A significant expansion of early childhood education programs took place beginning in the 2011-12 school year, with funding made available from the November 2010 mill levy override. These resources are targeted to *prevent* the achievement gap from occurring, and reduce the need to *close* the achievement gap in future years.

State Funding Stagnation Although state revenues are beginning to grow from recent depressed levels, pressure continues on the legislature to limit the funding for K-12 education in Colorado as K-12 education makes up slightly more than 40 percent of Colorado's general fund budget and other state programs and services are required to expand. The Board of Education wisely placed a ballot measure before the voters in November of 2010 to abate the impact of future revenue challenges. This ballot measure passed with 62 percent support and has allowed the district to avoid budget reductions for the 2011-12 fiscal year and is mitigating budget reductions in the 2012-13 fiscal year.

Goals and Objectives

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement over the five school years of 2007-2012 in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our over 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. The current Board of Education is on course to have new goals established in the fall of 2012; until then, the district will continue to work toward achieving the goals outlined below. The goals can be located on the district website at <http://bvsd.org/goals/Pages/default.aspx> and are identified as:

Achievement Goal – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant.

Equity Goal – Narrow the achievement gap in all content areas as measured by CSAP results, ACT scores, district graduation rates, and curriculum-based assessments.

Climate (Organizational) Goal – Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals as measured by specific results from the annual BVSD School Climate Survey.

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve each goal 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 achieve district goals can be found in the Financial Section of this book. To meet these goals, the superintendent and board continue to focus resources on those students with the greatest needs. This is evidenced in the differentiated staffing detailed under "School Allocation Formulas" in the Financial Section of this book. Schools with high percentages of students on meal assistance have additional resources allocated to drive the closure of the achievement gap and support the learning environment.



Economic Conditions and Outlook

Analysis of 2011-12

The slow economic recovery continues to affect funding for K-12 public education with stagnant revenues. Although the recession officially ended in June of 2009, and the 2011-12 General Operating Fund mid-year analysis completed in February 2012 indicated actual revenue collections would be slightly ahead of expectations. All district funds are projected to end the 2011-12 fiscal year with a positive fund balance on a generally accepted accounting principles (GAAP) basis.

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

Expenditure budgets in the General Operating Fund are projected to be under budget, but within an acceptable variance of 0.9 percent. When combined with expected excess revenues of \$2.6M, a \$4.6M ending fund balance is estimated in the General Operating Fund. With the closeout of the 2011-12 fiscal year, amounts remaining unspent will be identified for carryover into the 2012-13 budget year for specific purposes. The Board of Education will be asked to take action to reserve these carryover amounts for specific purposes in accordance with the requirements of the Governmental Accounting Standards Board (GASB) Statement #54.

Analysis of 2012 Economic Forecast

On December 5, 2011, the economic outlook for calendar year 2012 presented at the 47th annual Colorado Business Economic Outlook 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 – employment growth. By the end of the decade between 2000 and 2010, Colorado had added nearly 819,000 residents but saw a net loss of 2,900 jobs. Adding jobs and increasing employment will be the key to Colorado's economic recovery.

The Denver-Boulder-Greeley CPI (Consumer Price Index) is the measure of inflation that is generally used for the state of Colorado. The 2011 rate increase, used as a function of funding increases for the 2012-13 fiscal year, was projected at 3.1 percent, just below the U. S. rate of 3.2 percent. The final rate was determined to be 3.7 percent. School districts face a significant challenge as an improvement in fiscal resources for K-12 education will typically lag an economic recovery. This CPI rate increase was not allocated by the state legislature, and K-12 funding in the 2012-13 fiscal year is flat, even though the state and national economy have begun a slow recovery. Conservative financial planning has supported BVSD's ability to react to revenue fluctuations in the 2012-13 fiscal year. The national political arena may impact K-12 funding as the pressure to cut the national deficit may result in reduced federal funding for required programs such as Special Education and support for low income students.

While Colorado experienced slow employment growth in 2011, adding 27,500 jobs in 2011, a gain of only 1.2 percent, for the decade, population gains outstripped job gains nearly 30-to-1. Employment growth is expected to continue in 2012, with the state adding another 23,000 new jobs.



Economic Conditions and Outlook (continued)

Analysis of 2012 Economic Forecast (continued)

The following observations are from page 109 of the 2012 Colorado Business Economic Outlook, and can be found at <http://leeds.colorado.edu/asset/publication/2012beof.pdf>:

National and International

- U.S. GDP growth will accelerate in 2012, but will remain below-potential.
- It is unlikely that the United States will face a double-dip recession, but the likelihood is much greater for Europe.
- The sovereign debt crisis will continue to destabilize global economic growth.
- On a trade-weighted basis, the dollar's decline will continue to benefit exports and slow growth of the trade deficit.
- Federal spending will decrease, but the federal deficit will remain in excess of \$1 trillion.
- The November 2012 election will result in political gridlock for most of the year.
- Inflation will continue in check for another year, and interest rates will remain at historically low levels.

Colorado

- Colorado will outperform the nation in employment growth in 2012.
- Rebounding commodity prices will benefit farmers and ranchers, as well as the extraction and energy sectors.
- State and local governments will continue to struggle with budget issues as federal funding tightens and income and property taxes lag the recovery. This will have further implications for public education.
- The foreclosure situation will continue to improve in Colorado. Housing prices will remain soft, which will hold back new residential construction, as well as labor mobility.
- Colorado will remain a popular place to live, with projected population growth above 1.5 percent.
- The state's unemployment rate will improve faster than the nation's.

The Outlook also contains a summary for Boulder County on page 112 that provides some insight into the community within which a major portion of the Boulder Valley School District is situated. 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's diverse economy is supported by a world-class research university, several major federal labs, a well-educated and highly skilled workforce, visionary entrepreneurs, an award-winning quality of life, and a high concentration of businesses in a number of emerging industries. This diversity has buffered the effects of the recession and contributed to the area's economic recovery. While Boulder County's overall economy is expected to continue to improve in 2012, any significant reduction in federal research funding would have a negative impact, affecting federally funded research facilities, universities, numerous businesses developing and refining new technology through federal research contracts, and Small Business Innovation Research (SBIR) grants and other funding programs.

Boulder County continues to experience steady population growth, above-average employment growth and income, and below-average unemployment. Boulder County's population increased an average of 0.86% a year over the past decade. Year-to-year comparisons show total nonfarm employment rose 1.9% between September 2010 and 2011, after climbing 0.5% between September 2009 and 2010, and decreasing 5.2% between September 2008 and 2009. A large concentration of jobs in sectors with higher-than-average wages contributes to above-average incomes for area residents (Boulder 2010 median household income, \$64,314; Colorado, \$55,945; United States, \$51,222). In September 2011, the not seasonally adjusted Boulder County unemployment rate was 5.9% compared to the not seasonally adjusted state unemployment rate of 7.6% and the national rate of 8.8%.

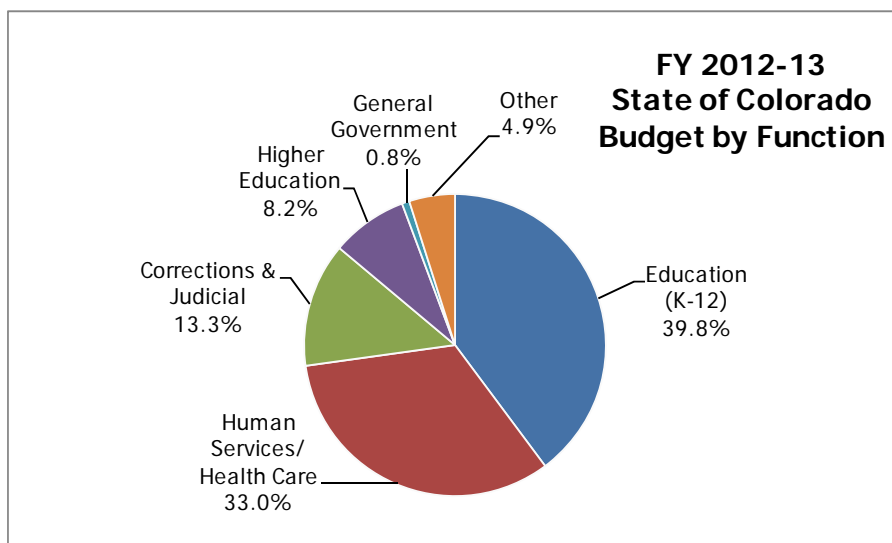


Economic Conditions and Outlook (continued)

Funding for 2012-13

Each year the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to education. The state economic picture is important to the district because a major source of funding for the district's General Operating Fund is received through the state's School Finance Act (SFA) established by the state legislature. State revenue shortfalls necessitated cuts to K-12 education even though expectations for constitutionally mandated funding increases exist under Amendment 23. One-time cash funds continue to be accessed to balance the state budget. After the state sets the total funding for K-12 public education, each local district determines how to fund its specific system and every school within its district.

For the 2012-13 fiscal year, the legislature has maintained flat per pupil funding for K-12 public education, but provided additional dollars for statewide student growth. This equates to a \$58.4M state increase and \$1.8M projected increase to BVSD from 2011-12 funding levels. The total reduction to total program funding as calculated in the School Finance Act is now \$1.01B, or 16 percent. A funding increase to reflect inflation as mandated in Amendment 23 of the Colorado Constitution was not required to be fulfilled due to a shortfall in statewide personal income growth. This is expected to be a permanent revenue reduction for the near future.



Source: Colorado General Assembly – Budget in Brief 2012-13
http://www.state.co.us/gov_dir/leg_dir/jbc/apprepts.htm

Understanding School Finance in Colorado

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



Understanding School Finance in Colorado (continued)

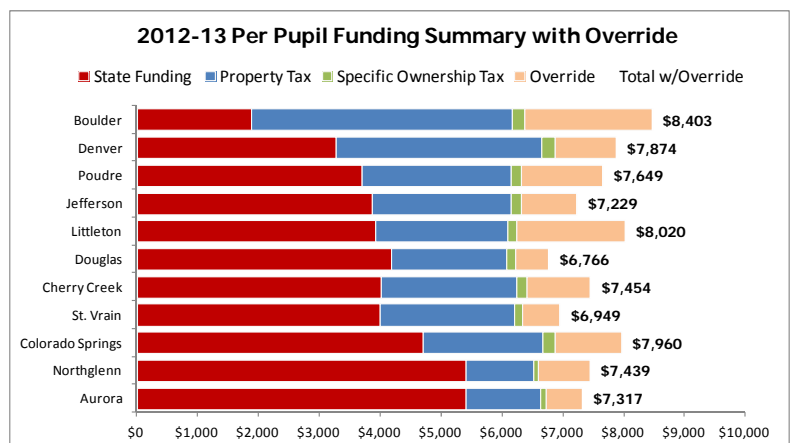
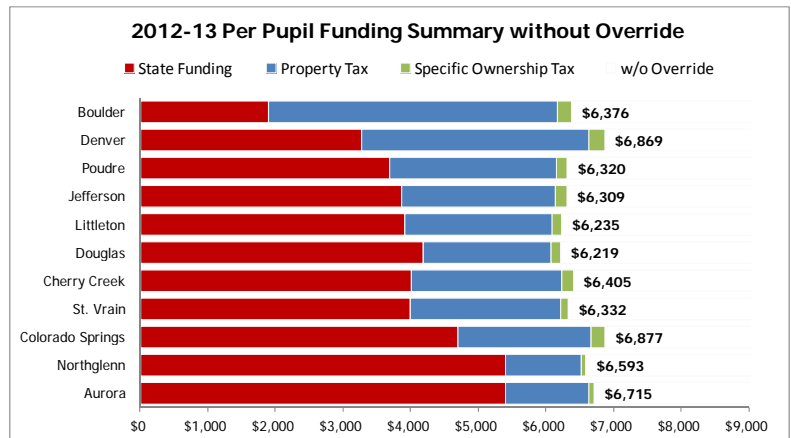
Who Determines How Much Funding Each School District Receives?

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 2012-13 school year, it is estimated BVSD will receive \$6,376 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

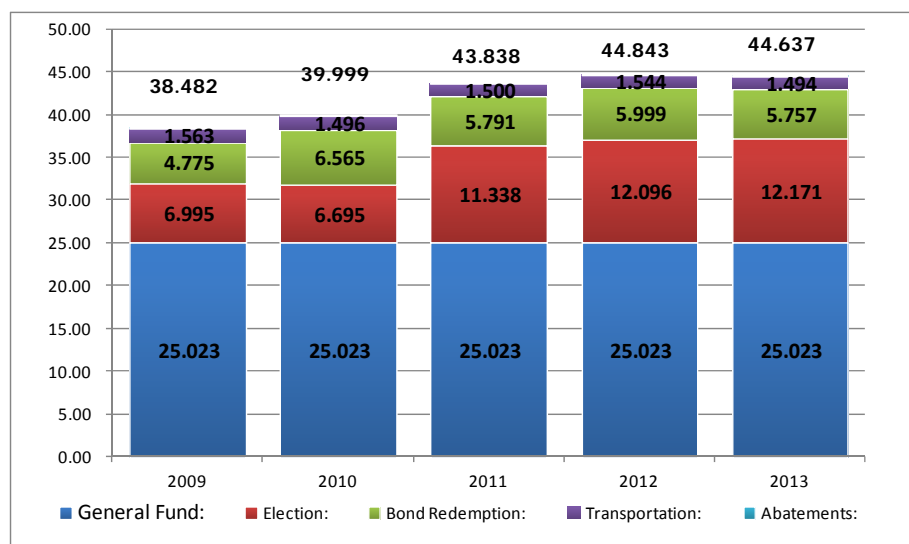
The Colorado SFA was revised in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes, which determines the base revenue of the General Operating Fund of the school district. This 1994 SFA set the standard mill levy at 40 mills for all districts. Due to dramatic increases in property values (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 2012-13 BVSD mill levy is projected to be 44.637 mills, which is a 0.5 percent decrease from the prior year. The mill levy is applied to assessed valuation which has increased by 3.25 percent or approximately \$159M, 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 12.171 mills. The mill levy for abatements, refunds, and omitted property is 0.192 mills. The General Operating Fund mill levy totals 37.386 mills, the Bond Redemption Fund is at 5.757 mills, and the transportation mill levy is 1.494 mills, all totaling 44.637 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.



Notes:

- Total assessed valuation for 2013 for the 2012-13 fiscal year is estimated at \$4,886,626,364
- 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.

The assessed valuation of the district has remained relatively stable over the past several years and mill levies continue to be maintained at a fairly constant rate. The 2006 mill levy increase is a result of the voter-approved transportation mill levy in November 2005. The bond redemption mill levy increase in 2007 was a result of the BVSD 2006 Ballot Measure 3A, discussed in detail later in this section under "Capital Projects." The 2010 mill levy increase is a result of the November 3, 2010, voter-approved General Fund mill levy allowing the district to restore prior year school-based budget cuts, mitigate future budget cuts, supplement teacher and staff compensation, and fund early childhood programs.

While many areas of the country and within the state of Colorado continue to experience significant declines in assessed valuation, the area contained within the boundaries of the Boulder Valley School District has seen only small declines in its aggregate assessed valuation. It is a desirable area to live that has low unemployment and high investment in national and college research facilities as well as a strong presence in the technology sector.

Changes in Debt

As of June 30, 2012, the district has outstanding General Obligation Bond debt issues of \$362,535,000. The annual principal and interest payments for fiscal year 2013 will be \$28,129,743. The district will pay the last principal payment of existing debt on December 1, 2034.



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 2012 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 2013, the BVSD tax rate is estimated at 44.637 mills or \$355.31 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 \$1,294.47 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 2012-13

Approximately 73 percent of the BVSD General Operating Fund revenues are a result of state level decisions. The Colorado State Legislature approved the School Finance Act (SFA) that increased the statewide per pupil base funding by inflation, or 3.7 percent. However, for the third 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 \$35M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2012-13 is \$6,376 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 \$182.4M (this figure does not include the estimated uncollectable property taxes due to the timing of tax collections), an increase of \$2.0M from the BVSD 2011-12 Revised Budget.

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 (12-13 budgeted)

Per Pupil Revenue:	(PPR)	\$6,376
Funded Pupil Count:	x(FPC)	28,602.9

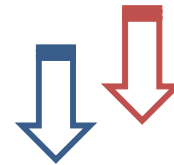
School Finance Act Funding:	\$182,374,207
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**Fewer Students =
Fewer Dollars**

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$6,376
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding:	(\$637,607)
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Performance Results

The Colorado Department of Education's 2011 District Performance Framework Report identifies BVSD as "Accredited" overall, with the district exceeding accreditation targets for Academic Achievement, meeting targets for Academic Growth and Postsecondary and Workforce Readiness, but "Approaching" accreditation in Academic Growth Gaps. BVSD meets targets for 95 percent Test Participation Rate as well as Finance and Safety requirements.

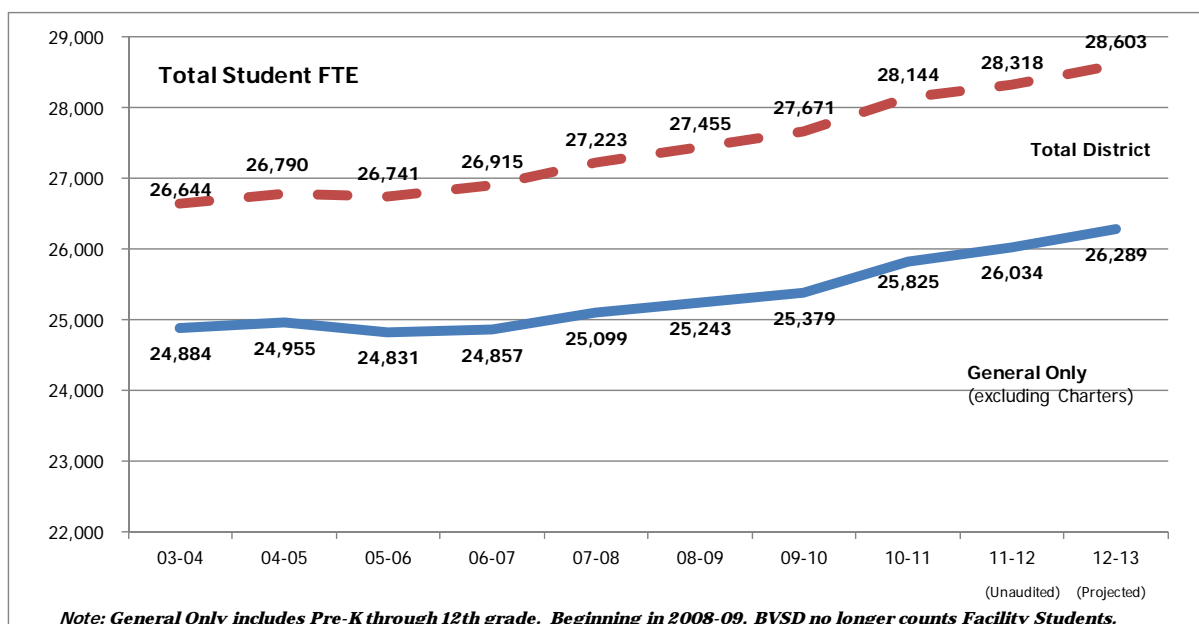
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal of closing the achievement gap in accordance with district goals as outlined in the Organizational Section of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



Enrollment FTE Projections

The 2012-13 enrollment FTE projections indicate an increase of 1.01 percent across the district, a total of 285 FTE. Charter total student FTE is projected to increase 1.34 percent (31 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 0.98 percent, or 255 FTE, when compared to the 2011-12 unaudited actual student FTE. The following chart and those on the next page 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 cover 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 Changes

The total number of BVSD students is projected to increase in the fall of 2012 by 289 from the October 1, 2011, 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 2012-13, the total student FTE is expected to increase by 285.4 FTE, a 1.01 percent increase.

	COMPARISONS				
	2011-12 Revised Budget	2011-12 Unaudited Actuals	2012-13 Proposed Budget	2011-12 Budget to 2012-13 Budget	2011-12 Actual to 2012-13 Budget
Total Enrollment (Heads)	29,498	29,544	29,833	335.0 / 1.14%	289.0 / 0.98%
Total Student Full Time Equivalent (FTE)	28,296.3	28,317.5	28,602.9	306.6 / 1.08%	285.4 / 1.01%
Total Funded Pupil Count (FTE)*	28,296.3	28,317.5	28,602.9	306.6 / 1.08%	285.4 / 1.01%

* If the Total Funded Pupil Count FTE exceeds the Total Student Full Time Equivalent, the funded pupil count is averaged.

Student FTE by Fund

As noted above, total students are expected to increase. The district-wide student FTE for 2012-13 is projected to increase by 285.4 FTE, or a 1.01 percent increase from 2011-12 unaudited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 259.7, the K-12 Charter School FTE is projected to increase by 30.7 student FTE, Preschool FTE is expected to remain at 286.0 student FTE, and Online Student FTE will decrease by 5.0 FTE.

	COMPARISONS				
	2011-12 Revised Budget	2011-12 Unaudited Actuals	2012-13 Proposed Budget	2011-12 Budget to 2012-13 Budget	2011-12 Actual to 2012-13 Budget
K-12 General FTE	25,645.5	25,631.9	25,891.6	246.1 / 0.96%	259.7 / 1.01%
K-12 Charter FTE*	2,287.3	2,283.6	2,314.3	27.0 / 1.18%	30.7 / 1.34%
Preschool FTE	258.5	286.0	286.0	27.5 / 10.64%	0.0 / 0.00%
Online FTE	105.0	116.0	111.0	6.0 / 5.71%	-5.0 / -4.31%
Total Student Full Time Equivalent	28,296.3	28,317.5	28,602.9	306.6 / 1.08%	285.4 / 1.01%
Total Funded Pupil Count	28,296.3	28,317.5	28,602.9	306.6 / 1.08%	285.4 / 1.01%

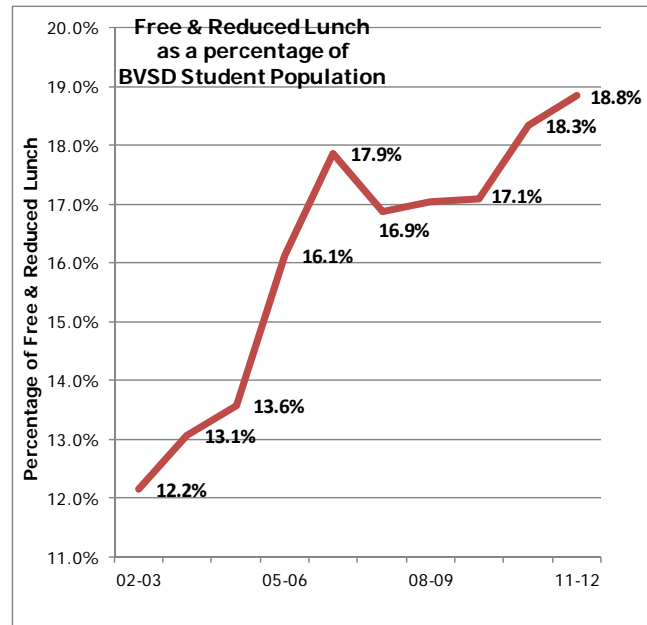
*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount. In 2011-12, Peak to Peak enrolled above their contracted amount.



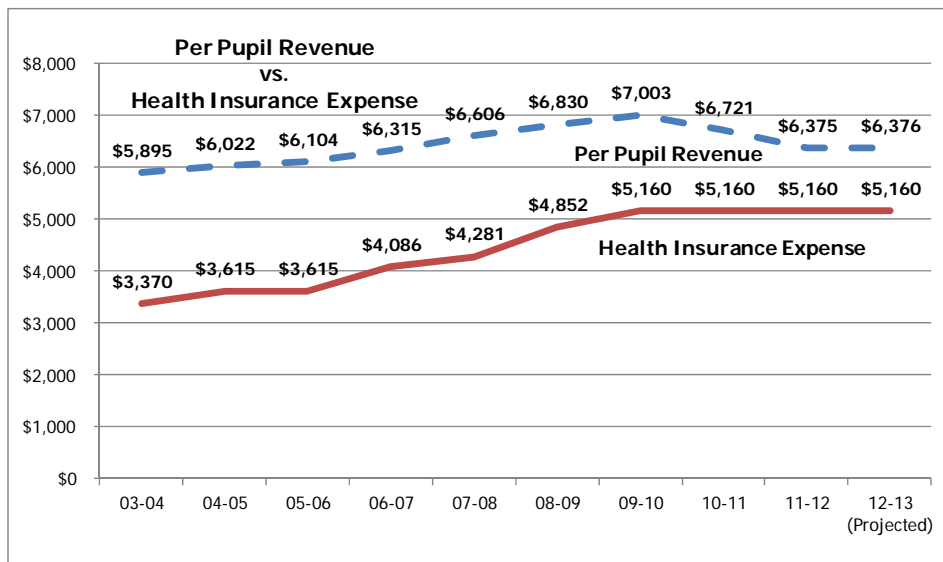
Student Demographics

Although enrollment has been increasing, the demographics of the population have been changing. The most notable change is the dramatic rise in students eligible for Free and Reduced Lunch (FRL) during 2004-05 through 2006-07. 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. There was a significant spike in 2010-11 of students identified as free or reduced due to the fire.



Employee Compensation



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

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

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2003, healthcare costs have grown 53 percent averaging 5.3 percent per year on an annualized basis, while per pupil revenue has only increased 8.2 percent (0.8 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 2012-13 estimated full-time employees in BVSD in all funds is 3,579.325. This is a decrease of approximately 3.2 percent, or 114.689 FTE from the 2011-12 fiscal year. Typically, budgeted FTE fluctuate with changing student enrollment, funding changes that necessitate the implementation or reduction of new programs or positions funded with one-time resources. Given the outlook for state funding in the near future, position totals are projected to remain relatively constant with the exception of the implementation of an expanded preschool program that began in the 2011-12 school year and will continue through 2013-14. A lack of additional state funding will put pressure on class sizes as student enrollment grows, but funding is not available to increase the number of teaching and support staff while simultaneously addressing inflationary cost increases.

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.

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 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 2012-13 BVSD budget has been developed in compliance with these fund balance requirements.



Compliance Statements

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

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

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

The 2012-13 Adopted Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

Governing Policies

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

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

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

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

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

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

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

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

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

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



Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2012-13 budget included: promises made to restore and/or mitigate school budget cuts with 2010 mill levy override funds, flat revenues from the state, an increase in employer contributions to the Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, the impact of decisions made by the 2012 legislature, the cost of negotiated contracts with employee groups, and goals for improving achievement for under-served students.

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 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 address the achievement gap.

BVSD began the budget process with the development of a calendar presented to the Board of Education on December 13, 2011. This process flows through nine steps to ensure a thoughtful, thorough and strategic financial plan for the district.

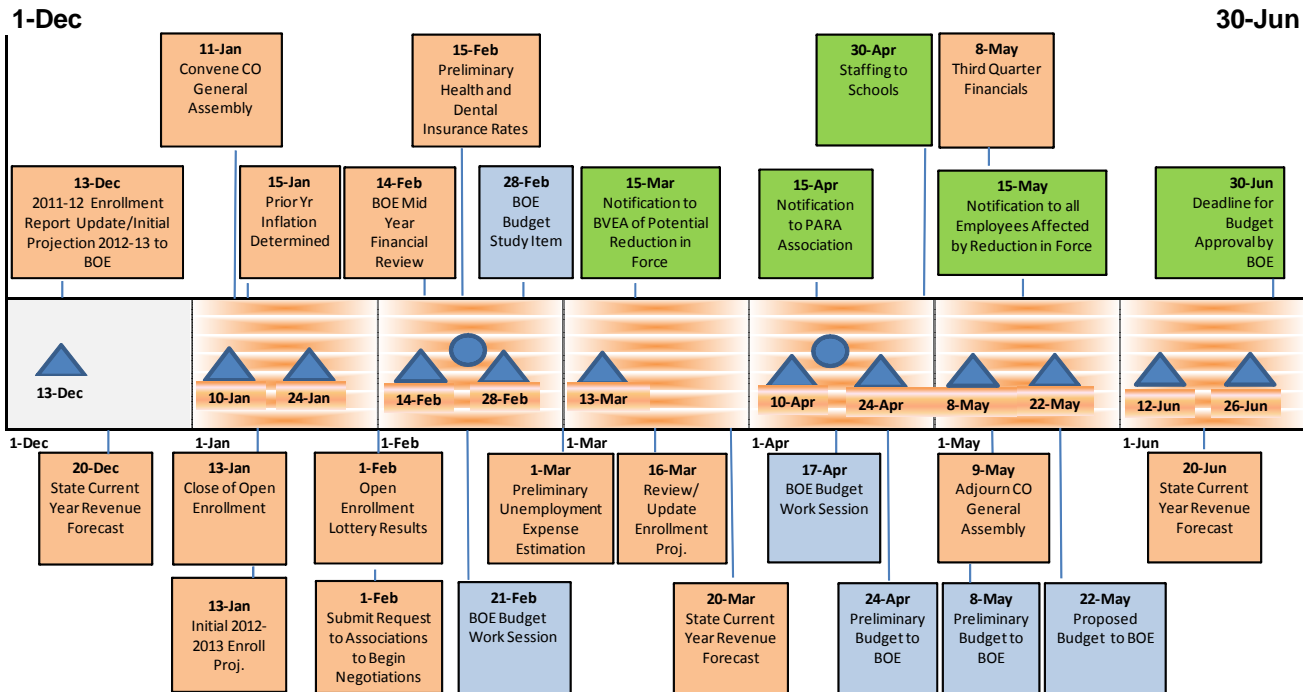
1. Planning – Development of scenarios regarding the range of state funding cuts.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – Reviewing the assumptions, projections, and priorities with the Board of Education.
5. Preliminary Budget – An unbalanced initial budget guided by the priorities, 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.

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)

2012-13 Budget Development Process Milestones



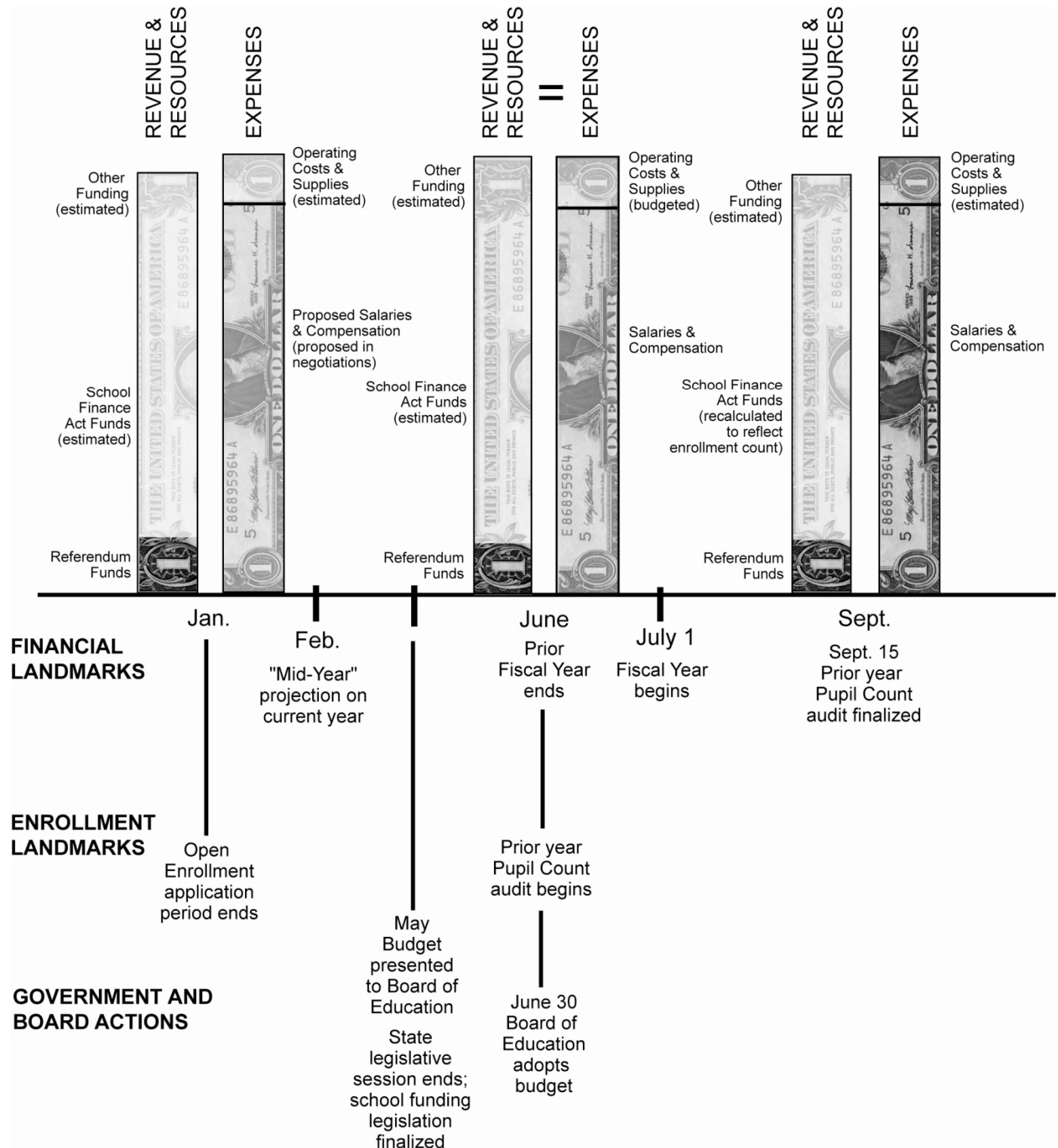
Stakeholder Input Options:
 *District Accountability Committee
 *School, Parent and Community Budget Forums
 *Superintendent's Budget Advisory Committee
 *School Leadership
 *Parent Survey
 *Staff Survey
 *Public Comments at BOE Meetings
 *Staff Negotiations

Board of Education Meetings
 BOE Budget Work session
 Input Feedback Action



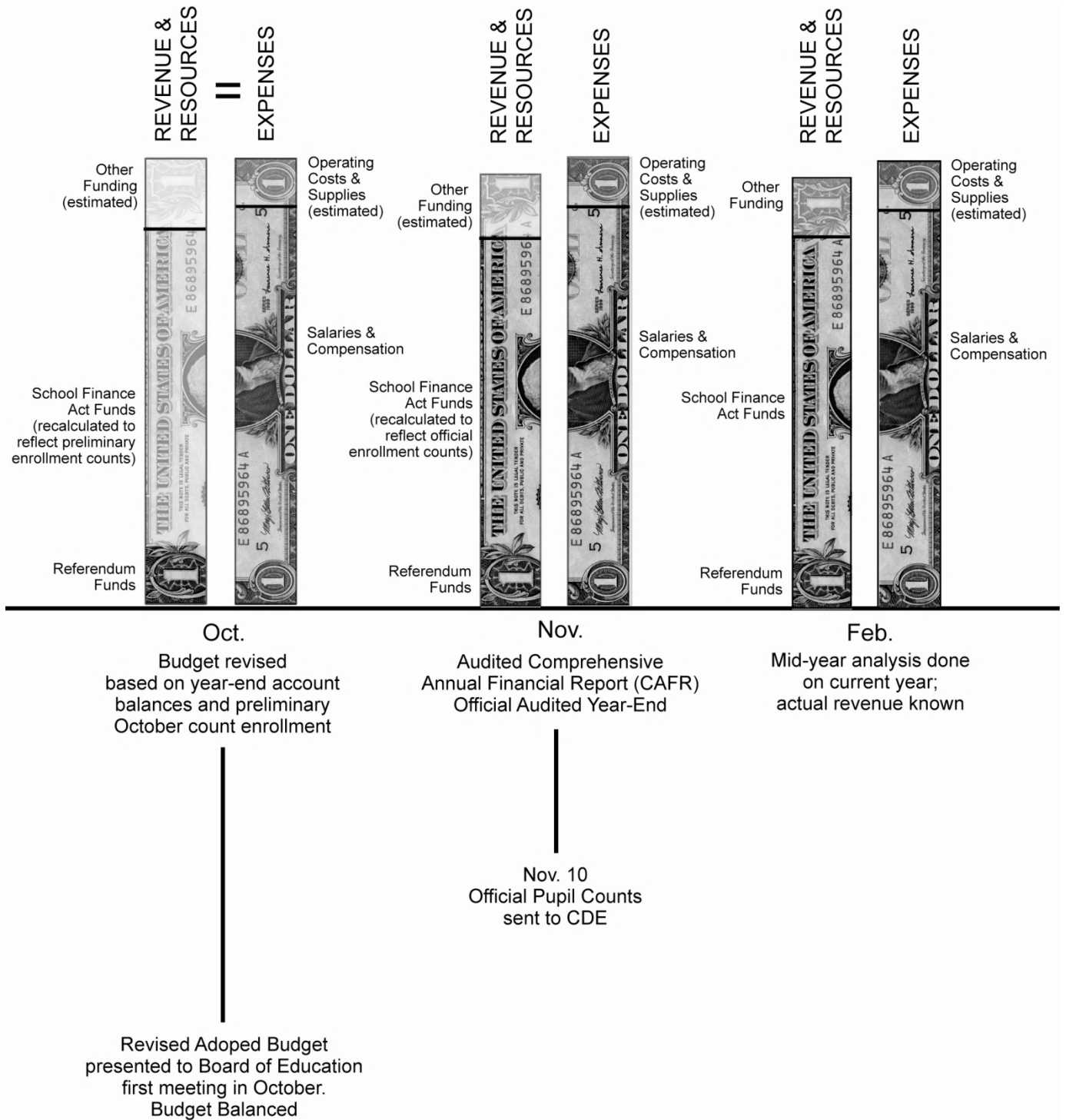


Budget Development Timeline





Budget Development Timeline (continued)





All Funds

Appropriation 2012-13

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).

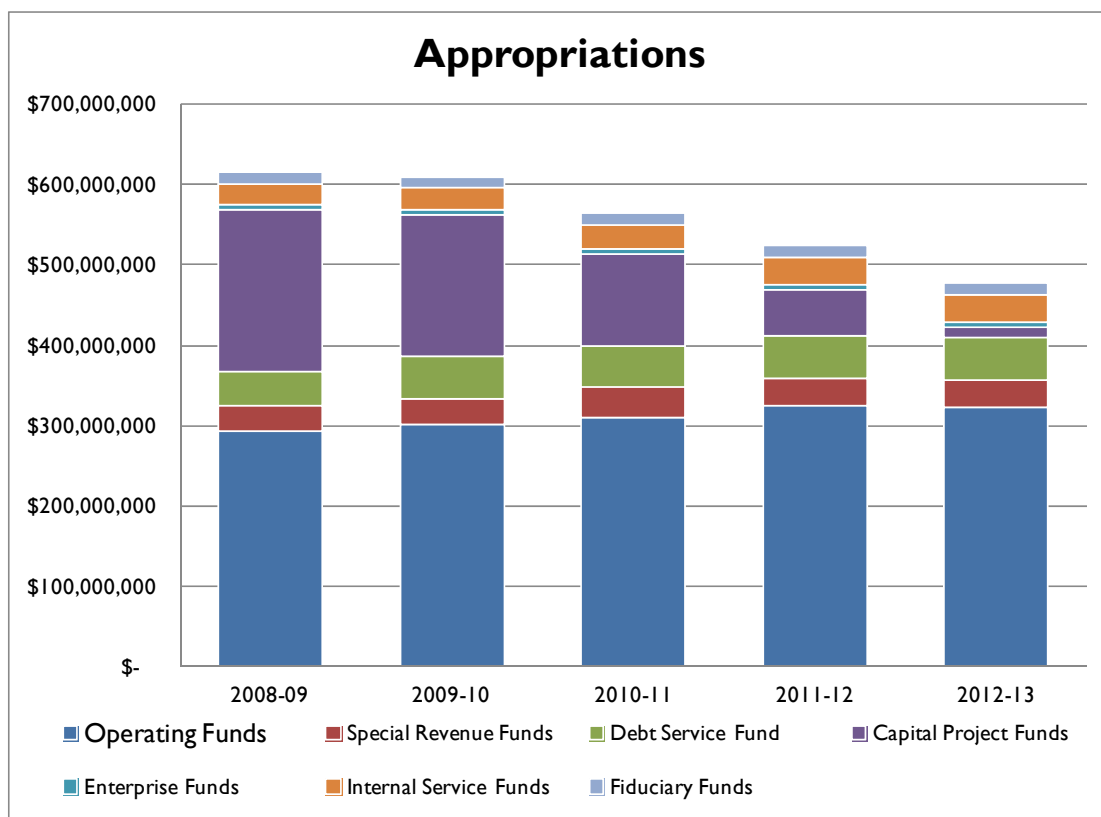
Fund	Expenditures	Reserves	Transfers Out	Ending Balance	2012-13 Appropriation
<u>Operating Funds</u>					
General Operating Fund	\$ 226,001,760	\$ 14,076,600	\$ 36,777,478	\$ 49,230	\$ 276,905,068
Charter Schools	23,398,028	697,622	-	2,568,594	26,664,244
Technology Fund	2,557,136	76,714	-	-	2,633,850
Athletics Fund	3,336,441	100,093	-	-	3,436,534
Preschool Fund	3,751,523	112,546	-	-	3,864,069
Risk Management Fund	3,006,202	90,186	-	-	3,096,388
Community Schools Fund	4,574,844	137,245	812,605	-	5,524,694
Colorado Preschool Program	1,076,908	32,307	30,788	-	1,140,003
Operating Funds Sub-Total	\$ 267,702,842	\$ 15,323,313	\$ 37,620,871	\$ 2,617,824	\$ 323,264,850
<u>Special Revenue Funds</u>					
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$ 19,500,000
Tuition-Based Preschool Fund	482,721	14,482	95,086	-	592,289
Transportation Fund	12,577,866	377,336	-	-	12,955,202
Special Revenue Funds Sub-Total	\$ 32,560,587	\$ 391,818	\$ 95,086	\$ -	\$ 33,047,491
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 28,139,743	\$ -	\$ -	\$ 24,515,998	\$ 52,655,741
Debt Service Fund Sub-Total	\$ 28,139,743	\$ -	\$ -	\$ 24,515,998	\$ 52,655,741
<u>Capital Project Funds</u>					
Building Fund	\$ 713,325	\$ -	\$ -	\$ 1,611,675	\$ 2,325,000
Capital Reserve Fund	10,161,972	304,860	-	-	10,466,832
Capital Project Funds Sub-Total	\$ 10,875,297	\$ 304,860	\$ -	\$ 1,611,675	\$ 12,791,832
<u>Enterprise Funds</u>					
Food Services Fund	\$ 6,239,695	\$ 187,191	\$ -	\$ -	\$ 6,426,886
Enterprise Funds Sub-Total	\$ 6,239,695	\$ 187,191	\$ -	\$ -	\$ 6,426,886
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 26,366,358	\$ 5,442,077	\$ -	\$ -	\$ 31,808,435
Dental Insurance Fund	2,317,053	404,332	-	-	2,721,385
Internal Service Funds Sub-Total	\$ 28,683,411	\$ 5,846,409	\$ -	\$ -	\$ 34,529,820
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 2,730,000	\$ -	\$ -	\$ 1,009,627	\$ 3,739,627
Pupil Activity Fund	8,323,122	-	-	2,907,030	11,230,152
Fiduciary Funds Sub-Total	\$ 11,053,122	\$ -	\$ -	\$ 3,916,657	\$ 14,969,779
GRAND TOTAL:	\$ 385,254,697	\$ 22,053,591	\$ 37,715,957	\$ 32,662,154	\$ 477,686,399



All Funds (continued)

Five Year Appropriations by Fund Type

<u>Fund Type</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Operating Funds	\$ 294,084,049	\$ 301,762,857	\$ 310,152,588	\$ 325,090,795	\$ 323,264,850
Special Revenue Funds	31,248,564	32,333,197	37,796,202	33,094,784	33,047,491
Debt Service Fund	42,669,445	52,445,168	52,027,014	52,777,271	52,655,741
Capital Project Funds	200,224,282	175,121,267	112,819,949	58,049,637	12,791,832
Enterprise Funds	6,267,660	6,059,511	6,163,307	6,018,921	6,426,886
Internal Service Funds	25,523,789	27,857,350	31,529,323	34,559,665	34,529,820
Fiduciary Funds	14,455,099	13,512,966	14,130,255	14,635,408	14,969,779
Total	\$ 614,472,888	\$ 609,092,316	\$ 564,618,638	\$ 524,226,481	\$ 477,686,399





All Funds (continued)

Budget Adjustment Plan Narrative

General Operating Fund revenues will increase as the result of additional student enrollment. While per pupil funding is expected to remain relatively flat from 2011-12, the enrollment increase is expected to be funded by the state (\$1.8M). Local election revenues are expected to increase by an estimated \$2.8M. Other revenue sources are expected to bring the overall increase in revenues to about \$5M or 0.78 percent. While the staffing ratio is expected to remain stable, increased compensation costs related to horizontal and vertical steps (\$3.0M net of attrition), COLA (\$1.8M) and market-based adjustments (\$2.9M) and the district PERA contribution rate (\$1.4M) will boost compensation costs by an estimated \$9.1M. Utilities are expected to increase as well but not as much as previous years (\$200K).



Technology Fund

The Technology Fund has been established to account for the computer hardware procurement, core software updates, and fiber revenue and expenses. The program maintains technologies by following a four-year allocation cycle. The allocations are based on the October student count and can be used to purchase desktops, laptops, Macs, iPads, netbooks, smart boards, document cameras, and other technology for use in the classroom and administrative functions. The 2012-13 General Fund transfer is flat compared to the previous fiscal year. Current year funding includes revenues from the Federal E-Rate reimbursement program. These funds have assisted with annual increases in hardware and software costs, however, it is anticipated that 2012-13 will show a drop in this reimbursement due to the district's reducing purchased services that were E-Rate eligible.

Athletics Fund

The proposed budget includes projected step, cost of living and PERA increases. In addition, an anticipated increase in transportation costs will affect high school budgets with use of their newly acquired activity buses. The budget does not reflect an increase to the transfer amount from the General Operating Fund at this time. All Charter School athletic program expenditures are reflected in the Charter School Fund.

Budget Categories

Salary:	All payments to coaches and game workers
Benefits:	Coaches and game worker benefits
Purchased Services:	CHSAA officials, rentals, trainer fees
Supplies/Equipment:	Uniforms, balls, pitching machines, helmet reconditioning
Other:	Transportation, league dues and entrance fee

High School

- Six High Schools offer interscholastic sports (Boulder, Broomfield, Centaurus, Fairview, Monarch, and Nederland).
- Thirteen 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 64 per high school (except Nederland with 23 coaches).



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Athletics Fund (continued)

- State tournament expenses are paid from the building activity account.
- Facility rental (swim pools, arenas, softball fields, golf courses) cost per year \$77,800.
- The average cost of a coach is \$3,441 per season.
- Sixty percent of high school students participate in athletics.
- A transfer from the General Operating Fund funds 57 percent of the athletic budget.
- Approximately \$22,000 per year is spent on helmet reconditioning and safety equipment.

Middle Level

- Twelve middle schools offer interscholastic sports and intramural sports.
- Eight interscholastic sports are offered: football, girls soccer, girls basketball, boys basketball, co-ed wrestling, girls volleyball, co-ed track.
- There are 185 interscholastic coaches in middle level programs.
- The average cost of a middle level coach is \$2,446 per season.
- Seventy-three percent of middle level students (8th grade) participate in athletics.

Preschool Fund

A portion of the 2010 mill levy funds is dedicated to the expansion of services offered to children ages three through five. The opening of additional preschool classrooms will be phased in over the next four years, with the Douglass Elementary preschool classroom opening in the fall of 2012. The Preschool Fund was established as part of the successful 2010 mill levy measure and will be fully implemented by 2013-14 when all the capital-related projects necessary to accommodate the increased capacity of those students are completed. Upon completion, there will be a total of 64 preschool sections. As of 2012-13, tuition paying students are included in the Preschool Fund. A sliding fee scale allows parents to request enrollment at reduced rates. Tuition rates range from \$8 to \$355 per month. In addition, mill levy funds will support the development and implementation of parent education and engagement activities, increases and standardization in the number of paraeducators per classroom to support a fully inclusionary model and professional development for all Early Childhood Education staff.

Risk Management Fund

The 2012-13 General Fund allocation increased by \$487,334 from the prior year. The major costs in this fund are contributions to insurance pools for property and liability insurance and workers' compensation insurance. Both property and liability insurance and workers' compensation insurance contributions increased for the 2012-13 fiscal year.

Community Schools Fund

The Facility Rental program continues to operate under the cost recovery model as approved by the Board of Education in June 2001. For the fiscal year 2012-13 facility use rates have been budgeted to increase an average of 10 percent. Kindergarten Enrichment and SAC tuition increases are provided and included in projected revenue for those programs.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Community Schools Fund (continued)

KE Program	Tuition Rates	SAC Program – After School	Tuition Rates	Tuition Rates – K-8 Schools
5 days/week	\$425	5 days/week	\$364	\$299
3 days/week	285	4 days/week	324	259
2 days/week	210	3 days/week	284	229
		2 days/week	234	189

Salary Costs in all programs are projected to increase by steps and a 1.0 percent COLA increase. Benefit costs are reflective of salary changes and a PERA increase of 0.9 percent. All other expenses are projected to be similar to 2011-12 expenditures. The transfer to the General Fund will be \$812,605.

Governmental Designated-Purpose Grants Fund

The district will continue to receive funding in FY13 from two key sources, NCLB and IDEA Part B. The overall district's NCLB allocation is expected be similar to the FY12 award while the IDEA Part B FY13 allocation will be slightly higher than the FY12 allocation. In June of 2012 the district was awarded a Race to the Top grant which will be used to enhance educator effectiveness and college to career readiness standards.

Awards received in prior years that will continue to provide funding in the FY13 school year include, but not limited to, a District Improvement Grant; School Improvement Grants for Alicia Sanchez Elementary School, Pioneer Elementary and Emerald Elementary School; 21st Century Grants providing after school programs for Alicia Sanchez Elementary School and a Boulder Valley Consortium of select elementary and middle schools; and a School Counselor Corps Grant supporting counseling programs at Arapahoe Ridge and Centaurus High Schools.

During the FY13 School Year the district will continue to pursue grant opportunities in various areas to improve programs offered by the district.

Tuition-Based Preschool Fund

The Tuition-Based Preschool Fund was established to include the tuition revenue and expenses related to the Community Montessori Preschool. As of 2006-07, the fund contained the Community Montessori Preschool as well as activities related to the tuition paying preschool peers. As of 2012-13, the fund will only contain Community Montessori Preschool. The other activities relating to the tuition preschool students have been moved to Preschool Fund 17.

Transportation Fund

The transportation mill levy is estimated to be 1.494 mills in 2012-13. The proposed budget includes projected step, cost of living and PERA increases across all job classes as well as an upgrade to an existing professional technician position. In addition, it is expected that costs in vehicle operations services will increase due to additional personnel for newly constructed bays and rising fuel prices; adequate budget has been allocated to cover these anticipated costs for the 2012-13 fiscal year.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Colorado Preschool Program Fund

Funding for the 2012-13 Colorado Preschool Program is based on 334 allocated slots. Of the expenses budgeted in 2012-13, 24 percent is to pay for 105 students placed in contracted community sites. The remaining 76 percent of the budget will be for those teachers and paraprofessionals in district preschool classrooms.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2013 is set at 5.757 mills to provide the appropriate funding for the district's debt service obligations.

Building Fund

The Building Fund includes the remaining proceeds from the sale of \$120,000,000 in general obligation bonds on February 27, 2007, as well as from the sale of \$176,808,810 in general obligation bonds on February 24, 2009. These funds will be used to complete the implementation of the Facilities Master Plan project list as approved by the Board of Education on June 13, 2006. The total Bond Program of \$296.8M includes improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. Building Fund projects are scheduled in three phases and will be completed in June 2012. Approximately \$3.5 million in surplus funds will be used over the next three years to supplement the Capital Reserve Fund during facility assessments. The funds will be allocated based upon guidelines developed by the Citizens Bond Oversight Committee, and projects will address deficiencies identified in the original bond master plan.

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. The 2011-12 carryover is \$6,722,178. The majority of these carryover funds are the result of bus purchases, which will be delivered during the 2012-13 fiscal year; projects related to Early Childhood Education and Mapleton; and TABOR reserves. All projects are identified as one-time expenditures and will not lead to an ongoing deficit.

Food Services Fund

Revenue

Revenue is generated from 172 serving days by 49 school meal programs including meal service in 32 school breakfast programs and 43 after-school snack programs. Reimbursed paid meals are projected to increase in participation by 4 percent in elementary schools, 3 percent in K-8 schools, 3 percent in middle schools, and 3 percent in high schools. A la carte sales are expected to remain the same. Lunch prices will remain the same as 2011-12. Lunch prices for Elementary will be \$2.95, Middle \$3.00 and High \$3.25. Catering income reflects district wide participation for all food purchases. The 2012-13 transfer includes a General Fund transfer of \$225,000.

Expenses

Food Services' hourly employees are paid 172-184 days. Labor costs have been projected to increase by steps (4 percent) and a 1.0 percent COLA increase. Benefit costs are reflective of salary changes and a PERA increase of 0.9 percent. Food costs have been projected to proportionately increase with participation reflecting 32 percent of sales. All other expenditures are expected to be similar to 2011-12 levels.



All Funds (continued)

Budget Adjustment Plan Narrative (continued)

Health Insurance Fund

The Health Insurance Fund is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's self-funded Health Insurance employee benefit program. Employees will have the choice of participating in the district's self-funded plan or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium of \$5,160 per eligible employee. No premium increase is planned for 2012-13. In addition, the district funds an Employee Assistance Program at a contribution rate of \$15 per employee.

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. The district contributes \$431 per eligible employee. Employees have the option to purchase dependent coverage. No premium increase is planned for 2012-13.

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2012-13 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2012-13 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 (1,413.4) and Boulder Prep (125.0) is expected to stay flat at the 2011-12 Revised Budget enrollment amount. Summit Middle School is projected to increase by 2 to 336.0. Justice High School is projected to increase 17 to 115.0. Horizons is expected to increase by 8 to 324.9 as compared to the 2011-12 Revised Budget enrollment amount. Related fund transfers and expenditures have been adjusted to reflect changes in student enrollments.





General Operating Fund

Highlights

2012-13 Total Resources: \$276.1M

- \$4.2M of expected restricted carryover funds from FY 2011-12
- \$49K of estimated one-time beginning fund balance available for one-time uses
- \$2.0M increase to School Finance Act revenue resulting from increased enrollment
- \$2.8M increase for Mill Levy-related property tax revenues
- \$1.1M increase for Non-Equalized Specific Ownership Taxes

2012-13 Total Expenditures: \$226M

- \$6.3M of one-time expenses, \$5.9M of carryover and \$1.4M of one-time fund transfers were removed for this upcoming budget
- Cuts totaling \$5.5M were made to general fund expenditures (details provided in the Budget Adjustment Plan at the end of this section)
- Expenditures totaling \$4.3M are funded on a limited one year basis with estimated ending fund balance from 2011-12 (details in Budget Adjustment Plan)
- Total compensation increase of \$9.6M related to step, COLA and PERA raises along with the transition of unit B employees to the professional salary schedule on January 1, 2013
- \$424K Medicaid Carryover from 2011-12
- Xcel energy rate increase is expected to result in \$200K of increased utility expense
- School and central-allocated expenditure cuts totaling \$3.7M from the 2010-11 budget were also held in place for 2012-13

2012-13 Total Reserves: \$14.1M

- An overall decrease in expenses will result in a \$131K decrease of required TABOR and contingency reserves (\$13.4M combined)
- All other reserves will remain unchanged.

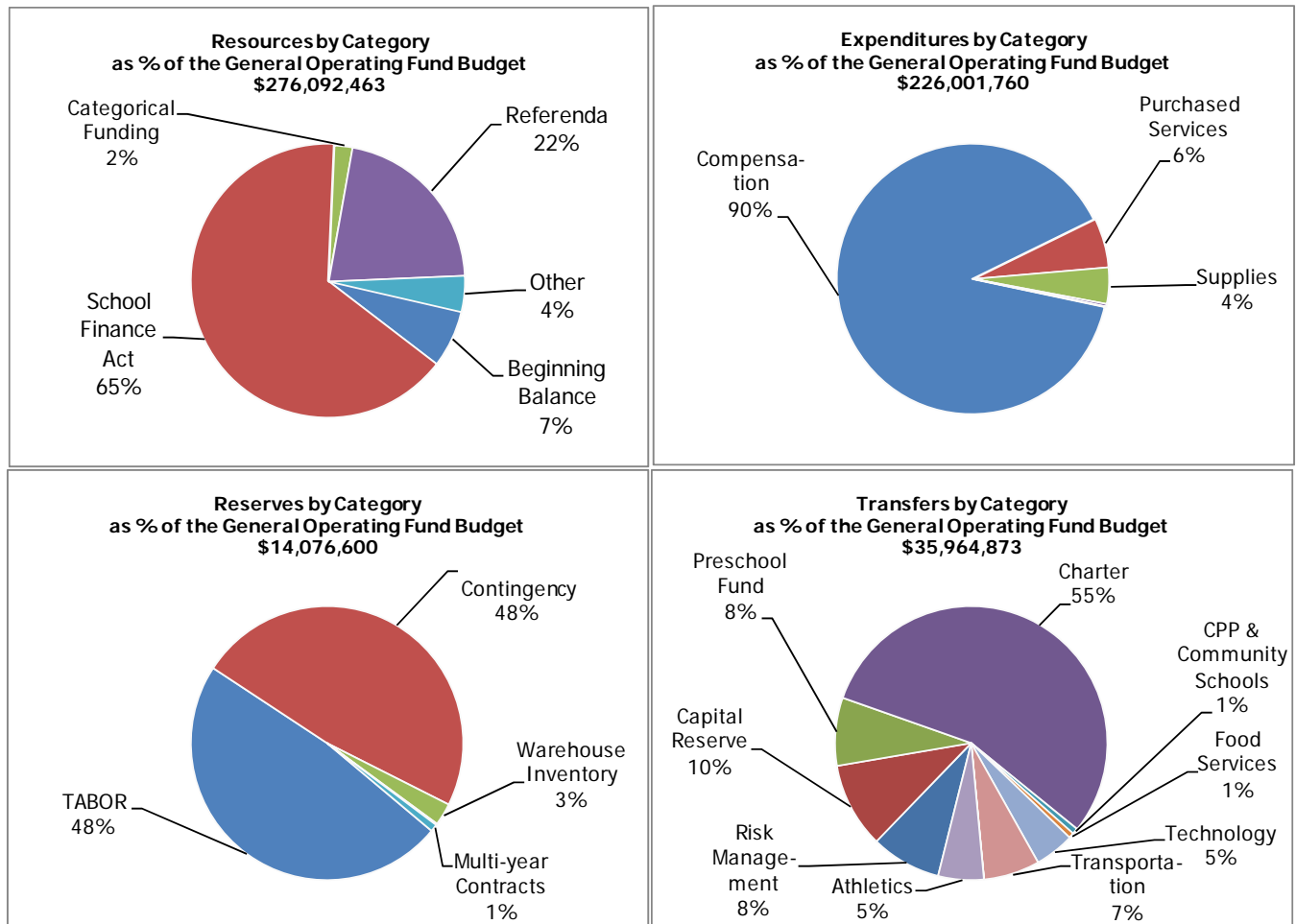
2012-13 Total Transfers: \$36M

- Increase in Worker's Compensation premiums result in a \$500K increase of ongoing transfer to Risk Management Fund
- \$400K increase in transfer to charter schools resulting from increased per pupil funding and mill levy property taxes
- \$300K increased transfer to Transportation Fund related to compensation increases for that fund
- Additional \$328K transfer to Preschool Fund for compensation increases and additional classrooms for 2012-13



General Operating Fund (continued)

Highlights (continued)



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



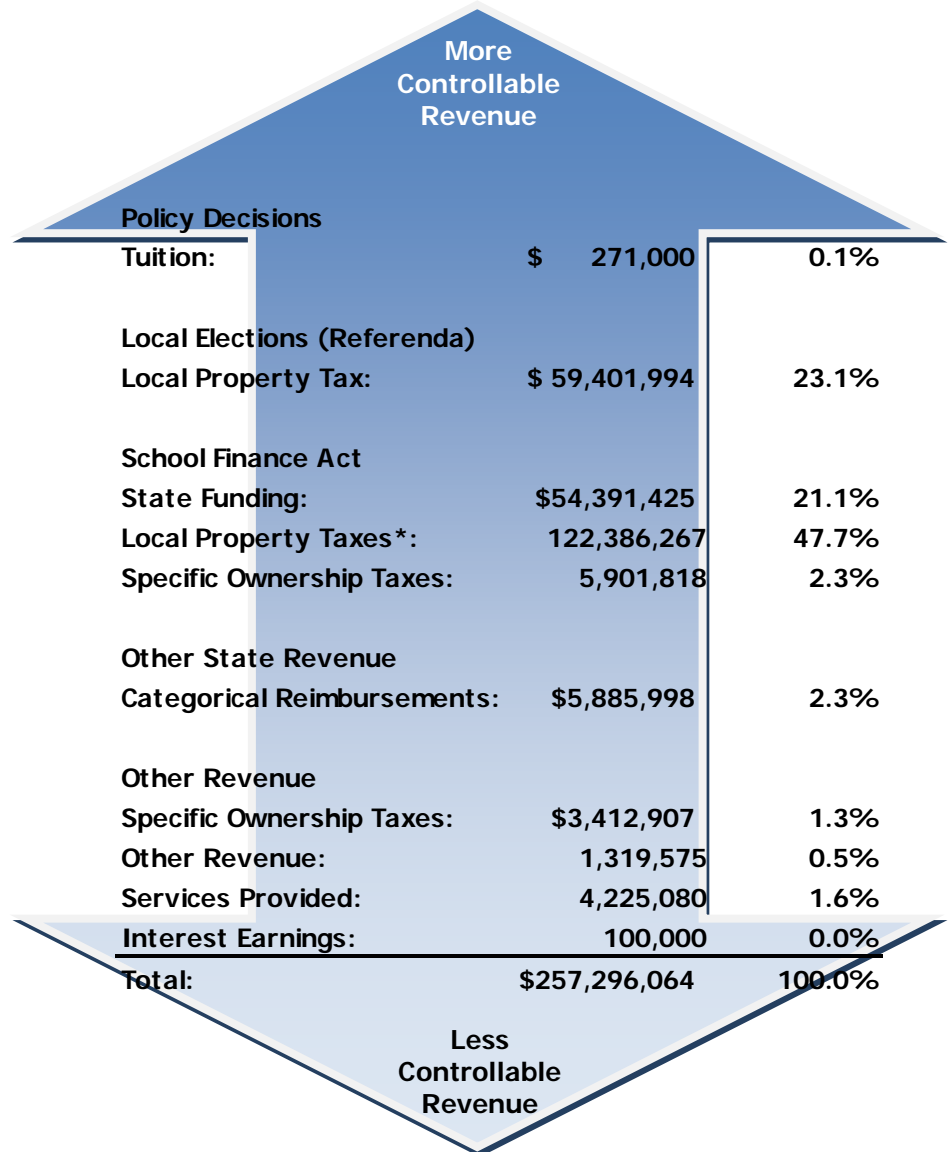
General Operating Fund (continued)

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 0.1 percent of total General Operating Fund revenue.
- The BVSD electorate has control over passing local property tax increases for school funding which represents about 23.1 percent of the district's 2012-13 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD voters have some control over who their state representatives are and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 73.4 percent of BVSD's 2012-13 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 3.4 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 2012-13 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.

2012-13 Adopted Budget Contains One-Time Expenditures & Transfers:

Proposed Budget Numbers - Policy DB Calculation	
\$ 257,296,064	Total Revenues
(261,966,633)	Less total exp & trans
-	Less one time Revenue
-	Plus one time Transfers
4,699,250	Plus one time Expenditures & Carryover
28,681	Total Policy DB Ongoing Available

Proposed Budget:

Proposed Budget - One-time Transfers	
\$ 1,391,000	ECE Capital Reserve Transfer
(1,391,000)	ECE Preschool Transfer
\$ -	Total One-time Transfers

Proposed Budget - One-Time Expenditures	
\$ 250,000	Teacher Professional Development
2,000,000	Staffing Reserve and Secondary Literacy Teachers
30,000	Lobato Appeal Support
95,000	US 36 Fiber Move
100,000	Elementary Science Literacy Integration (STEM)
100,000	Educational Data Management System Analysis
150,000	Two Colorado Youth for Change Contracts
200,000	Disaster Recovery/Business Continuity Planning
250,000	Literacy Materials
500,000	Storage Infrastructure Stabilization
500,000	Additional Elementary Literacy Staffing
100,000	Lawson Transition Support
\$ 4,275,000	Total One-Time Expenditures

Proposed Budget - Carryover Expenditures	
\$ 424,250	Medicaid Carryover
\$ 424,250	Total Carryover 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 2012-13 includes the reserves necessary for multi-year employee contracts, employee flex health benefits, warehouse inventory, and unspent funds carried over from the prior fiscal year. The unused 2011-12 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. For the adopted budget, \$2M has been designated for supplemental staffing, \$250K for professional development and \$424K for unspent 2011-12 Medicaid-related expenditures that will be designated for spending in FY2012-13.

	Audited Actual 2007-08	Audited Actual 2008-09	Audited Actual 2009-10	Audited Actual 2010-11	Revised Budget 2011-12	Adopted Budget 2012-13
Restricted	\$1,548,917	\$2,439,480	\$1,732,555	\$1,680,768	\$5,863,663	\$424,250
TABOR Reserve	5,925,036	6,054,041	6,260,915	6,319,661	6,268,192	6,845,741
Contingency Reserve	5,925,036	6,054,041	6,260,915	6,319,661	7,276,238	6,845,741
Other Restricted Reserves ¹	5,807,088	1,458,279	1,251,094	1,227,049	1,212,072	516,494
Unrestricted	7,386,450	3,582,176	807,360	1,975,476	7,071,279	4,164,173
Total GAAP Fund Balance	\$26,592,527	\$19,588,017	\$16,312,839	\$17,522,615	\$27,691,444	\$18,796,399

¹ Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve (COP's), 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 \$6,376 per funded pupil, an increase of one dollar as compared to 2011-12 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 2012-13, total enrollment base, including preschool, is projected to be 28,602.9. 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 28,602.9 times the per pupil funding of \$6,376 (slightly rounded), or \$182,374,207. A separately calculated "hold harmless" amount of \$209,193 is also included in SFA revenues for 2012-13 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 \$182,141,033 in local property taxes for funding operations in 2012-13.

School Finance Act Total Program Funding	\$	182,374,207
Minus: State Finance Act Funding ¹		(54,182,232)
Equalized Specific Ownership Tax ¹		(5,901,818)
School Finance Act Local Property Tax Amount	\$	122,290,157
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	27,188,408
Total Override Elections	\$	59,850,876
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$182,141,033

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 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. Specific ownership taxes, which are driven primarily by the registration of new cars will continue to be affected by the economic decline and are expected to increase slightly (\$817K or 9.62%).
- Interest income is not expected to rebound to previous levels and will remain at \$100K.
- 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.

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 2012-13 is \$54,182,232 and together 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, and English Language Proficiency programs. Revenues for this category are expected to remain flat from 2011-12.
- State Categorical Reimbursement Revenue

	Audited Actual 2008-09	Audited Actual 2009-10	Audited Actual 2010-11	Revised Budget 2011-12	Adopted Budget 2012-13
Vocational Education	\$1,098,195	\$1,391,920	\$1,059,030	\$835,305	\$857,000
Special Education	4,449,466	4,525,751	4,185,066	4,231,589	4,454,433
ARRA State Stabilization	-	-	2,116,382	-	-
Transportation*	-	-	-	-	-
ELPA	182,945	246,723	300,485	305,293	300,000
Talented & Gifted	256,340	270,241	264,526	274,565	274,565
TOTAL	\$5,986,946	\$6,434,635	\$7,925,489	\$5,646,752	\$5,885,998

* Beginning in 2008-09, the transportation categorical funding is directly accounted for in the Transportation Fund.



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 2011-12 third quarter estimated actual expenditures except as noted in the 2012-13 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, maintaining class size reductions in kindergarten and first grade in all schools and kindergarten through second grade in high needs schools, literacy programs, continuing socio-economic de-stratification programs in selected schools, technology support, and building maintenance. At this time, one-time funding is planned for the following initiatives: \$2M Staffing Reserve for all levels, \$250K for Professional Development and \$30K to support the Lobato lawsuit. These items will be funded by planned unspent funds from 2011-12.

- Employee Salaries - Salary projections for 2012-13 contain an overall increase of \$8.2M 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 overall increase of \$7.4M for this category is comprised of \$3.5M for steps, \$2.6M for COLA raises and \$2.1M for transition costs related to the new professional salary schedule for BVEA employees. Further detail of any changes to FTE is identified in the "Summary of Changes in FTE" found later in this section.
- Employee Benefits - In addition to an increase related to new staff, a 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$1.4M. 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 2011/12 blended rate of 17.795 percent for Medicare, PERA, and long-term disability applied. This rate is blended based on the state-mandated .90 percent PERA rate increase that is effective January 1, 2013 (15.65% to 16.55%). Individual medical and dental benefits are projected to remain unchanged at approximately \$5,743 combined.
- Purchased Services, Supplies and Materials, Capital Outlay, Other - The proposed budget for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" and "Budget Adjustment Plan Narrative" within this Introductory Section. Total one-time and carryover expenses of \$11.1M have been taken out. Ongoing expenses in this category will increase by \$360K from prior year and relate to the implementation of the Boulder Explore program along with an expected increase of the electricity rate. In addition, \$2.5M of literacy-related expenses have been moved from salary and benefits while a new organizational plan is developed. Expenses related to the literacy program will be redistributed between operating and compensation once the plan is implemented. Detailed in the Budget Adjustment Plan that is later in this section are \$3.1M of one-time expenses that were added.
- Budget Items not Approved - Approximately \$3.5M of additional funding requests were denied after solicitation from departments across the district. Requests were weighed individually and approved according to the greatest impact to the district as a whole.



General Operating Fund (continued)

Reserve and Transfer Assumptions

- Reserves – No significant changes for the 2012-13 Adopted Budget. Contingency and TABOR reserve dollar amounts were adjusted to comply with the required percent of total expenditures. The contingency reserve is 3.0 percent of General Operating Fund expenditures. To comply with TABOR the emergency reserve remains as 3.0 percent of General Operating Fund expenditures. The use of emergency reserves exclude: economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This adopted budget also reserves \$120,000 for multi-year contract obligations and \$370,866 for warehouse inventory.
- Transfers - The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$6,629,124. The ongoing transfer to the Risk Management Fund will increase as a result of increased Worker's Comp rates (\$487K) while the Capital Reserve Fund will receive a \$1.4M one-time transfer for early childhood education expansion. Beyond 2011-12, this one-time transfer to Capital Reserve will be reallocated to ongoing operating costs in the Preschool Fund when those new classrooms become available.

The Preschool Fund transfer for 2012-13 will be \$2,903,232. In the future, this transfer will be increasing as more preschool classrooms are constructed and then become available for occupancy as referenced in the previous paragraph.

The net Colorado Preschool Program Fund transfer of \$1,064,792 is unchanged as a result of no change in allocated preschool slots from CDE.

The Technology Fund Transfer will also remain virtually unchanged at \$1,690,945.

Compensation and fuel increases netted with a \$250,000 cut will bring the total transfer to the Transportation Fund to \$2,385,212 or a \$320,135 increase.

The Athletics Fund transfer will remain unchanged at \$1,934,415.

The increase in transfer from the Community Schools Fund has increased by \$225,000 to \$812,605 to reflect the increase in expected revenue that will result with the completion and availability of additional school property for general public use.

A transfer of \$225,000 to the Food Service fund has been added.

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. For 2012-13, there will be no one-time transfer to the charter schools from the General Operating Fund. The 2012-13 Adopted Budget transfer has increased by about \$400K from the 2011-12 Revised Budget amount. This is largely due to the 2010 mill levy override and additional charter students. The payment for services contracted with the district for 2012-13 will increase \$115K from 2011-12. (Contracted services include, in part: special education, information technology, business services, and district general administration.)



General Operating Fund (continued)

Budget Adjustment Plan

All Program Areas		
Provides \$4.2 and \$1.8M increases in step & COLA raises respectively, \$2.9M of market-based adjustments, \$1.4M for a 0.9 percent increase in the employer paid PERA rate and an estimated \$1.2M in savings in salaries and benefits from the turnover of senior staff.		
	\$	Dept
Regular Instruction		
Remove 2010-11 School Resource Allocation Carryover	\$ (1,781,244)	All Schools
Remove 2010-11 School Textbook Carryover	(575,262)	All Schools
Remove 2010-11 Literacy Learning Materials Carryover	(128,160)	All Schools
Remove Teacher Staff related to 3A Cut Restoration Carryover (14.798 FTE)	(1,131,321)	All Schools
Subtotal Changes In Carryover Funds	\$ (3,615,987)	
Allocated School-based Budget Reduction - Discretionary Elementary School Support Teachers (8.785 FTE)	\$ (667,660)	Elementary Schools
Allocated School-based Budget Reduction - Discretionary Secondary School Support Teachers (1.200 FTE)	(91,200)	Secondary Schools
Allocated School-based Budget Reduction - Differentiated Funding Teacher Staff (14.118 FTE)	(1,072,968)	Elementary Schools
Decrease Teacher FTE for Staffing Ratios (1.365 FTE)	(104,048)	Elementary Schools
Decrease Teacher FTE for Staffing Ratios (3.397 FTE)	(258,940)	Middle Schools
Increase Teacher FTE for Staffing Ratios (4.375 FTE)	333,489	High Schools
Increase Para FTE for Staffing Ratios (0.353 FTE)	12,433	Elementary Schools
Decrease Para FTE for Staffing Ratios (0.185 FTE)	(6,516)	Middle Schools
Increase Para FTE for Staffing Ratios (0.363 FTE)	12,785	High Schools
Allocated School-based Budget Reduction - Community Liaisons (1.200 FTE)	(52,343)	Elementary Schools
Allocated School-based Budget Reduction - Destratification Operating Funds	(10,500)	All Schools
Add Boulder Explore Program	157,832	Middle Schools
Subtotal Changes In Ongoing Funding	\$ (1,747,636)	
Remove One-time Learning Materials - FOSS	\$ (50,000)	Elementary Schools
Add One-time Teacher Staffing Reserve (15.000 FTE)	1,204,832	All Schools
Add One-time Operating Funds - Transition Reserve	795,168	All Schools
Subtotal Changes in One-Time Funding	\$ 1,950,000	
Regular Instruction Total	\$ (3,413,623)	
Student Support Services		
Remove 2010-11 Medicaid Program Carryover	\$ (777,768)	Nursing Services
Remove 2010-11 Japanese Exchange Program Carryover	(4,331)	High Schools
Remove 2010-11 Tech Counseling Carryover	(5,640)	Arapahoe Ridge
Remove 2010-11 Equity Department Carryover	(43,500)	All Schools
Add 2011-12 Medicaid Program Carryover	424,250	Nursing Services
Subtotal Changes In Carryover Funds	\$ (406,989)	
Allocated School-based Budget Reduction/Reorganization - Literacy Staff, Operating (possibly 59.905 FTE)	(2,490,246)	Curriculum, Assessment & Instruction
Subtotal Changes In Ongoing Funding	\$ (2,490,246)	
Remove One-time Dropout Prevention - Colorado Youth for a Change Contract	\$ (150,000)	High Schools
Remove One-time Elementary Science Literacy Integration	(81,000)	Curriculum, Assessment & Instruction
Remove One-time Literacy & Math Coaches - (2.600 FTE)	(220,848)	Curriculum, Assessment & Instruction
Remove One-time Reading Recovery Teachers - (2.000 FTE)	(163,951)	Curriculum, Assessment & Instruction
Remove One-time Leasing Online Curriculum Content Pilot	(100,000)	Secondary Education
Add One-time Elementary Science Literacy Integration	100,000	Curriculum, Assessment & Instruction
Add One-time Dropout Prevention - Colorado Youth for a Change Contract	150,000	High Schools
Add One-time Learning Materials - Literacy	250,000	All Schools
Add One-time Staffing - Elementary Literacy	500,000	Elementary Schools
Subtotal Changes In One-Time Funding	\$ 284,201	
Student Support Services Total	\$ (2,613,034)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Special Instruction		
Remove 2010-11 ESL Carryover	\$ (52,398)	Language, Culture & Equity
Subtotal Changes In Carryover Funds	\$ (52,398)	
Allocated Department-based Budget Reduction - Language, Culture & Equity Director (1.000 FTE)	(122,497)	Language, Culture & Equity
Allocated School-based Budget Reduction - ESL Teachers (4.000 FTE)	(304,904)	Language, Culture & Equity
Allocated Department-based Budget Reduction - Executive Director of Student Success (1.000 FTE)	(145,239)	Special Education/Student Success
Subtotal Changes In Ongoing Funding	\$ (572,640)	
Remove One-time Audiologist Assistant (1.000 FTE for half-year)	\$ (17,812)	Special Education
Subtotal Changes in One-Time Funding	\$ (17,812)	
Special Instruction Total	\$ (642,850)	
Instructional Support Programs		
Subtotal Changes In Carryover Funds	\$ -	
Department-based Budget Reduction - Climate Liaison/Cultural Diversity Operating Funds	\$ (62,000)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Curriculum, Assessment & Instruction Operating Funds	(50,000)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Math Coach (0.930 FTE)	(70,680)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Destratification Library Media Specialist (0.177 FTE)	(14,633)	Elementary Schools
Department-based Budget Reduction - Induction (1.000 FTE)	(99,044)	Human Resources
Subtotal Changes in Ongoing Funding	\$ (296,357)	
Remove One-time ARRA funded Professional Development	\$ (13,395)	All Schools
Add One-time Professional Development Funds	250,000	All Schools
Subtotal Changes in One-Time Funding	\$ 236,605	
Instructional Support Programs Total	\$ (59,752)	
School Administration and Operations		
Subtotal Changes in Ongoing Funding	\$ -	
Remove One-time Funding - Assistant Principal Substitute	\$ (30,150)	Eldorado K-8
Remove One-time Funding - Temporary Principal	(36,200)	Centaurus High
Remove One-time Funding - Principal on Special Assignment	(18,276)	Emerald Elementary
Remove One-time Funding - Assistant Principal (1.000 FTE)	(40,000)	University Hill Elementary
Remove One-time Funding - Professional Development	(5,000)	Community Montessori
Subtotal Changes in One-Time Funding	\$ (129,626)	
School Administration and Operations Total	\$ (129,626)	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		
Remove 2010-11 Lawson Reimplementation Carryover	\$ (161,181)	Business Services
Remove 2010-11 Information Technology Operations Carryover	(282,600)	Information Technology
Remove 2010-11 District-wide Software Carryover	(255,630)	Information Technology
Remove 2010-11 Environmental Services Operations Carryover	(4,215)	Environmental Services
Remove 2010-11 Communications Control Room Equipment Carryover	(3,367)	Communications
Remove 2010-11 State-aligned MAP Assessments Carryover	(6,805)	Planning & Assessment
Remove 2010-11 Board of Education Travel Carryover	(18,240)	Board of Education
Subtotal Changes In Carryover Funds	\$ (732,038)	
 Budget Addition - Utilities	 \$ 200,000	 District-wide
Department-based Reduction - Print Shop	(94,730)	Print Shop
Department-based Reduction - Legal Operating Expenses	(25,000)	Legal
Department-based Reduction - Technology Services (1.000 FTE)	(108,537)	Information Technology
Subtotal Changes in Ongoing Funding	\$ (28,267)	
 Remove One-time Implementation of Senate Bill 191	 \$ (50,000)	 Human Resources
Remove One-time Unemployment Insurance Claims	(500,000)	Human Resources
Remove One-time Lawson Implementation/Upgrade (total cost of 2 year project)	(1,023,200)	Information Technology
Remove One-time - Early Payoff of Certificate of Payment debt	(3,280,000)	Finance
Remove One-time Superintendent Contract	(120,000)	Superintendent's Office
Remove One-time Lobato Lawsuit	(30,000)	Legal
Add One-time Operating Expense - Relocate fiber optic cable along US 36	95,000	Maintenance & Operations
Add One-time Lobato Lawsuit	30,000	Legal
Remove One-time Colorado School Finance Project	(5,400)	Business Services
Remove One-time Library Cataloging Purchase & Implementation	(120,000)	Information Technology
Remove One-time Boardroom Broadcast Equipment	(150,000)	Information Technology
Remove One-time Impact on Education Support	(10,000)	Board of Education
Remove One-time To-be-determined Expenses	(82,428)	District-wide
Remove One-time Implementation of Copier/Printing Program	(50,000)	District-wide
Remove One-time Communications Video	(1,500)	Communications
Remove One-time AP/IB Compliance Review	(10,000)	Legal
Add One-time - Educational Data Mgmt System Analysis	100,000	District-wide
Add One-time - Disaster Recover/Business Continuity Planning	200,000	Business Services
Add One-time - Storage Infrastructure Stabilization	500,000	IT
Add One-time - Lawson Transition Support	100,000	District-wide
Subtotal Changes in One-Time Funding	\$ (4,407,528)	
 District-Wide Services/Central Administration Total	 \$ (5,167,833)	
All Program Areas Total \$ (2,926,718)		





General Operating Fund (continued)

Summary of Changes in FTE

2011-12 REVISED BUDGET

2,731.012 FTE

ADMINISTRATION CHANGES

604 LEGAL	Change	0.050
Lawyer	0.050	
605 LEARNING SERVICES	Change	(0.930)
Budget Cut - Math TOSA	(0.930)	
611 SPECIAL EDUCATION	Change	6.250
Remove One-time - Audiologist Assistant (half year)	(1.000)	
Remove One-time Reduction - Special Ed Teachers to be paid in grant	7.500	
Budget Cut - Special Ed Director	(0.250)	
613 STUDENT SUCCESS	Change	(0.750)
Budget Cut - Student Success Director	(0.750)	
616 LANGUAGE, CULTURE & EQUITY	Change	(5.000)
Budget Cut - ESL Director	(1.000)	
Budget Cut - ESL Teachers	(4.000)	
687 HUMAN RESOURCES	Change	(1.000)
Budget Cut - Induction Mentor	(1.000)	
688 BUDGET SERVICES	Change	0.750
Reallocation of Budget Technician from Maintenance & Operations	0.750	
689 INFORMATION TECHNOLOGY	Change	0.400
Add back Educational Tech Teacher (removed one-time for 2011-12)	1.000	
Budget Reorganization - Move Educational Tech Teacher to Technical Services Librarian	(1.000)	
Budget Reorganization - Technical Services Librarian from Educational Tech Teacher	1.000	
Budget Reorganization - Cataloger	(1.000)	
Budget Reorganization - Clerical Assistant	1.000	
Budget Reorganization - Cataloging Assistant	0.400	
Budget Cut - Technology Services Technologist	(1.000)	
690 FINANCE & ACCOUNTING	Change	1.000
Business Systems Analyst	1.000	

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)

0.020



General Operating Fund (continued)

Summary of Changes in FTE (continued)

SCHOOL CHANGES	Change
Staffing Formula - Elementary Teachers	(1.365)
Staffing Formula - Middle School Teachers	(3.397)
Staffing Formula - High School Teachers	4.375
Staffing Formula - Elementary Paras	0.353
Staffing Formula - Middle School Paras	(0.185)
Staffing Formula - High School Paras	0.363
One-time Staffing Reserve - Teachers	15.000
3A Mill Levy Cut Restoration Carryover to FTE - Elementary Teacher	(5.686)
3A Mill Levy Cut Restoration Carryover to FTE - Middle School Teacher	(2.904)
3A Mill Levy Cut Restoration Carryover to FTE - High School Teacher	(6.208)
Remove One-time - Healthroom Para	(0.050)
Remove One-time - Preschool Para's	(3.120)
Remove One-time - Reading Recovery Teachers	(2.000)
Remove One-time - Literacy and Math Coaches	(2.600)
Remove One-time - Assistant Principal	(1.000)
Budget Reorganization - Media Specialist converted to Media Para	(0.382)
Budget Cut - Library Media Specialist - Differentiated Elementary	(0.177)
Budget Cut Redistribution - School Target 1 - Regular Teacher	0.362
Budget Cut Redistribution - School Target 1 - Clerical Support	(0.125)
Budget Cut Redistribution - School Target 1 - Elementary Regular Ed Para	(1.525)
Budget Reorganization - Media Para converted from Media Specialist	0.878
Budget Reorganization - Media Para	0.290
Budget Cut - Intervention Teachers	(8.785)
Budget Cut - Community Liaison	(1.200)
Budget Cut - Secondary Differentiated Funding	(1.200)
Budget Cut - Elementary Differentiated Funding	(14.118)
Budget Cut - Literacy Teachers & Coaches	(59.905)
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)	(94.311)
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS	(94.291)
2012-13 PROPOSED BUDGET	<u>2,636.721</u> 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.

Building Fund

Summary

The Building Fund records the revenues and expenditures related to the \$296.8M capital improvement bond issue approved by voters on November 7, 2006. Capital expenditures are accounted for in for capital additions, upgrades, or replacements at each BVSD school.



Sandstone used for the veneer, was recycled from the existing building

2006 Capital Improvements Ballot Measure

The voters within BVSD generously authorized a bond issue, allowing the district to borrow \$296.8M for critical repairs and capital improvements to district infrastructure. The funds have been utilized in accordance with the Educational Facilities Master Plan that was approved by the Board of Education on June 13, 2006, and is summarized as follows:

<i>Bond Issuance Amount (millions)</i> <i>\$ 296.8</i>		
Assessment Category	Amount	General project description
Program Compatibility	\$ 200.4	Program delivery space
Facility Condition	59.8	Building infrastructure and safety issues
Information Technology	21.8	Fiber-optic WAN, LAN improvements and VoIP
Multi-Use Outdoor Facilities	9.6	Playgrounds and athletic facilities
Project Reserve	5.2	Project reserve
TOTAL (millions)	\$ 296.8	

The original planning for the bonds called for the issuance of debt in three increments: \$120M in 2007, \$100M in 2009, and \$76.8M in 2011. These amounts were based upon a six year, three-phase project list. Phase 1 projects began in the latter part of the 2006-07 fiscal year and continued through the 2008-09 fiscal year. It was determined that due to a favorable construction market it would be beneficial to issue the remainder of the debt in one additional letting. The sale of the remaining \$176.8M was successfully completed in March 2009.

All Phase 1 and 2 projects have been completed, including the wide-area network (WAN), Voice over Internet Protocol (VoIP) installation and the Playground Master Plan. LAN (local area network) work is being done at the schools in conjunction with other construction.

Approximately half of the Phase 3 projects are complete. The scope of work identified in the district's Educational Facilities Master Plan is currently scheduled to be finished in the summer of 2012.



Capital Projects (continued)

Building Fund (continued)

Bond Program Commitment

In the 2006 ballot measure, 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 projects will incorporate energy-efficient 'green' strategies during the construction phase and will meet safety and security goals.

The district 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.
- Address safety and security issues at each building as feasible.



The new Casey Middle School building was awarded the United States Green Building Council's platinum level of Leadership in Energy and Environmental Design certification.

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

Citizens' Bond Oversight Committee (CBOC)

The two major functions of CBOC are to monitor the 2006 bond issue and provide an independent review of bond projects. Such monitoring and review is intended to provide a high level of accountability and transparency on behalf of the Board of Education to the citizens of the district.

On January 23, 2007, the board approved community and staff members to serve on the CBOC within each stakeholder group: three teachers, three school principals, one member of the District Accountability Committee (DAC), one member of the District Parent Council (DPC), one member of the Student Accountability Advisory Committee (SAAC), one former member of the Capital Improvement Planning Committee (CIPC), and eight community representatives or citizens-at-large. The committee meets approximately every other month and reports to the Board of Education quarterly.

Bond Program's Benefit to the Environment

The district hired a sustainability coordinator who has helped the district identify appropriate design strategies, construction methods and products for reduced environmental impact. In 2009, the Bond Program produced a report of the sustainable building practices employed in Phase 1 projects. The report is available online at: <http://bvsd.org/bondproject/Documents/Sustainability%20Report%20Phase%201%20Bond%20Projects.pdf>. A full report including all projects will be produced at the conclusion of the program.

Facility Assessment Plan

Beginning in 2012, the Bond team began the process of updating the Educational Facilities Master Plan to support the district's efforts in long-term facilities management and planning. The master plan provides the school board with a plan for addressing the educational needs of the students and community.



Capital Projects (continued)

Building Fund (continued)

Facility Assessment Plan (continued)

The most recent facility assessment was conducted in 2003-05. The final report identified \$458M in capital needs in the district. The voter-approved \$296.8M package left \$160M in needs unmet, including items such as interior finishes, boiler replacement, roof repairs, and door replacement.

Since then, the district has expanded its total facilities square footage while many building/site conditions have continued to deteriorate. The information collected in the 2006 Educational Facilities Master Plan is now dated and needs to be brought current.

The process to update the plan will take approximately 20 months and will include both information gathering and public processing. Some of the specific tasks will include:

- Update Educational Specifications
- Facilities Condition Assessment (HVAC, grounds, asbestos, unmet FCA from 2006 Bond, security improvements)
- Program Compatibility Assessment
- School Community and Departmental Interviews (user/educator perspective)
- Enrollment Growth (Erie school)
- Determining Community Values (green improvements, district-wide A/C)
- IT needs (relocation, wireless capacity)
- Managing the Capital Improvement Planning Committee
- Charettes (formalized planning intensives)

The Bond Program's Benefit to BVSD Goals

The resources from the 2006 Bond Program will help enhance instructional environments and allow the district to help maximize student achievement. The district has created three goals to govern key decisions as to how resources are allocated. The three goals are detailed in the Organizational Section of this document and are summarized as follows:

- **Achievement:** To meet or exceed the established measurable academic expectations by the end of the 2011-12 school year.
- **Equity:** To significantly cut the achievement gap between minority and majority student populations by the end of the 2011-12 school year.
- **Climate (Organizational):** To increase the number of favorable responses to School Climate Survey items relating to student/adult relationships; the Bond Program will help BVSD meet each of these goals either directly or indirectly.

Over 67 percent of bond dollars as identified in the Educational Facilities Master Plan are directed toward improving the ability of district facilities to support educational programs and teaching activities, supporting the ultimate goal of increasing achievement.

Each school community participated in the original facilities assessment and will also participate in the design process. Through this participation, schools will be able to guide improvements to support their own efforts toward reducing the achievement gap.

One of the goals of the Bond Program is the inclusion of green and sustainable building strategies. Among other benefits, these strategies create indoor environments that are healthy and comfortable for building occupants. Features such as ample natural daylight and user climate control will increase the well-being and overall enjoyment of staff and students. Improved environmental quality has been shown to increase productivity and may contribute to improving overall achievement and reducing the achievement gap.



Capital Projects (continued)

Building Fund (continued)

Six Year Project List

School/Facility	Projected Cost	School/Facility	Projected Cost
High Peaks and BCSIS	\$ 7,042,039	Aspen Creek K-8	\$ 964,370
Bear Creek Elem	6,457,529	Eldorado K-8	1,069,861
Birch Elem	4,200,702	Monarch K8	452,375
Coal Creek Elem	3,294,226	Nederland Middle/High	5,546,645
Columbine Elem	8,121,995	Angevine Middle	1,754,718
Community Montessori	1,705,974	Broomfield Hights Middle	3,703,102
Creekside Elem	2,208,698	Casey Middle	31,122,650
Crest View Elem	5,892,213	Centennial Middle	7,150,842
Douglass Elem	3,422,937	Louisville Middle	16,045,864
Eisenhower Elem	3,125,645	Manhattan Middle	10,461,508
Emerald Elem	3,201,265	Southern Hills Middle	10,169,858
Fireside Elem	1,112,961	Platt Middle	8,120,792
Flatirons Elem	4,203,473		
Foothill Elem	9,051,405	Arapahoe Ridge/TEC	5,333,778
Gold Hill Elem	174,910	Boulder High	11,812,819
Heatherwood Elem	3,615,572	Broomfield High	20,774,010
Jamestown Elem	157,279	Centarus High	5,683,991
Kohl Elem	3,986,949	Fairview High	10,910,579
Lafayette Elem	3,009,587	Monarch High	2,391,162
Louisville Elem	2,850,862	New Vista High	4,098,081
Mesa Elem	4,303,892		
Nederland Elem	988,466	Boulder Prep	400,000
Pioneer Elem	4,605,385	Horizons K-8	2,500,000
Ryan Elem	3,616,816	Justice High	200,000
Sanchez Elem	3,449,086	Peak to Peak K-12 Charter	1,600,000
Superior Elem	605,162	Summit Middle Charter	5,200,000
University Hill Elem	3,957,110	Education Center	1,799,635
Whittier Elem	3,472,286		
Subtotal School/Facility Projects: \$ 271,101,064			
Add: Information Technology Projects:		21,751,863	
Subtotal All Projects: \$ 292,852,927			
Project Reserve:		3,955,883	
Grand Total: \$ 296,808,810			

This project list balances to the Educational Facilities Master Plan approved by the voters in November, 2006 (refer to the "Building Fund Project List" in the Financial Section). Some projects have been supplemented with program reserve in order to meet unforeseen costs such as asbestos abatement or fire sprinklers. A combination of interest earnings and project savings has resulted in surplus funds in the program, creating an opportunity to provide additional benefit to schools. Bond staff worked with CBOC to determine a process for allocating the surplus funds. All allocations have been approved by the Board of Education and CBOC.

Some of the surplus funds will be used to complete capital reserve projects and will reduce the total dollars needed to be transferred to the Capital Reserve Fund from the General Fund. Equivalent funding from the General Fund will be used to update the facilities assessment and the Educational Facilities Master Plan.



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 Fund.

2006 Bond Program

Though square footage in the district has increased by approximately 11 percent, 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 Fund as a result of the 2006 Bond Program projects.

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 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 are expected to result in no additional projected costs for maintenance in the near future. However, as a result of these capital improvements the district has begun to realize an impact to the operating budget in the area of energy costs. From 2007-08 when projects began through 2010-11, total energy costs per square foot has increased by 14 percent. Although the district placed great emphasis on building more energy efficient and greener buildings, energy costs per student still indicate an increase of 21 percent, rising from \$161.23/student to \$194.98/student.

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.

The Early Childhood Education program outlined in this Fund in the "Financial Section" is a result of a mill levy passed by voters in the district. This program's impact on the General Fund will be covered by collections from the mill levy. As the program grows, the mill levy amount increases covering all costs associated with the program.



Capital Projects (continued)

Impact of Capital Projects on Other Funds

Other district funds may be impacted or enhanced by bond projects in subsequent years and beyond the actual six-year life of the 2006 Bond Program.

Athletics Fund Several bond projects will address irrigation systems for playgrounds and athletic fields, which will indirectly affect the Athletics Fund because the maintenance of athletic fields is a General Operating Fund expenditure. The “Multi-Use Outdoor Facilities” (MUOF) section of the Educational Facilities Master Plan assessed needs with respect to facility conditions and/or program compatibility to improve field conditions. Upgraded fields and gymnasiums may increase student participation, spectator attendance, and ultimately ticket sales or concession sales.

Risk Management Fund The Risk Management Fund will be impacted by the Bond Program in several ways. Insurance coverage may increase for property coverage as building square footage increases. Builder’s risk insurance will be covered in the Building Fund as part of project costs, thus not impacting the Risk Management Fund.

As projects continue throughout the district, each building will be upgraded to comply with any new building code items that may have been enacted since the last time each building was improved. These improvements will lead to generally safer facilities and fields.

Community Schools Fund During the construction phase at each building, especially work performed during the summer, Community Schools programming for facility use will be diminished by either reducing revenue for the Community Schools Fund or temporarily shifting programs to other locations. After construction is completed at each building there may be increased use through the Community Schools Program as a result of the improved facilities, eventually increasing revenues.

Capital Reserve Fund The Capital Reserve Fund will remain intact for its original purposes of purchasing equipment and construction of new or remodeling of existing facilities. As funds become available, the Capital Reserve Fund will complement and support the bond projects to exceed the planned scope to improve the project outcome. This will occur throughout the six-year life of the Bond Program.

Bond Redemption Fund The Bond Redemption Fund will be impacted by the passing of Ballot Measure 3A in future years. Principal and interest payments on debt will increase. Property tax revenues needed to pay the increase will vary from year to year based upon assessed values and mill levy changes.

Food Services Fund Some bond projects will affect the Food Services Fund through modernizing of cafeterias and increasing safety and sanitation conditions. The improved facilities can improve labor savings and reduce delivery costs. The Food Services Fund will have the opportunity to re-configure its current delivery model of centralized food-prep locations and delivery routes.



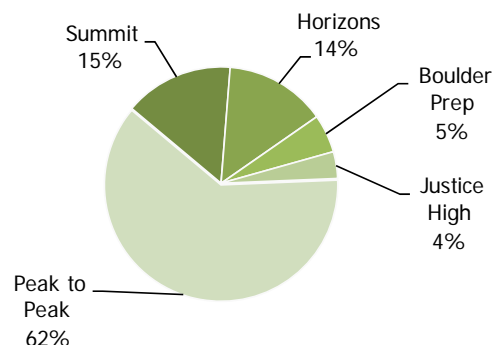
Charter School Fund

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



	2012-13 Summit Budget	2012-13 Horizons Budget	2012-13 Boulder Prep Budget	2012-13 Justice High Budget	2012-13 Peak to Peak Budget
BEGINNING BALANCE	\$ 641,069	\$ 490,384	\$ 196,521	\$ 26,188	\$ 2,999,178
REVENUE:					
Transfer from General Fund:	\$ 2,900,979	\$ 2,831,383	\$ 1,077,078	\$ 860,634	\$ 12,274,684
Fundraising Revenue:	20,000	-	-	-	435,000
Athletic Fees	10,000	-	-	-	112,838
Instructional Fees	53,000	-	-	-	220,000
Misc. Revenue	10,000	51,000	-	-	1,310,290
CDE Capital Construction:	13,272	12,834	9,875	9,085	98,952
TOTAL REVENUE	\$ 3,007,251	\$ 2,895,217	\$ 1,086,953	\$ 869,719	\$ 14,451,764
TOTAL RESOURCES	\$ 3,648,320	\$ 3,385,601	\$ 1,283,474	\$ 895,907	\$ 17,450,942
TOTAL EXPENDITURES:	\$ 3,542,445	\$ 3,287,364	\$ 1,246,379	\$ 870,076	\$ 14,451,764
EMERGENCY RESERVE	\$ 105,875	\$ 98,237	\$ 37,095	\$ 25,831	\$ 430,584
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	\$ 3,648,320	\$ 3,385,601	\$ 1,283,474	\$ 895,907	\$ 14,882,348
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 2,568,594
PROJECTED ENROLLMENT:	Summit 336.0	Horizons 324.9	Boulder Prep 125.0	Justice High 115.0	Peak to Peak 1,413.4



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 2012-13 Adopted Budget document provides summary information for a broad look at the financial plan of the district.

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

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

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

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

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

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

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

The 2012-13 Adopted Budget line item detail is available for public review in the Budget Services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2012-13 Adopted Budget is also available in PDF format on our website at: www.bvsd.org/businessservices.

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2011, 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 for 2012-13: 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, goals have been changed and modified to face challenges, utilize advances in technology, enhance the advantages of the district's economies of scale, and modify 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. In the Boulder Valley School District, driving forces considered by the board and the superintendent for the 2012-13 Proposed Budget include: flat per pupil revenues from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), rising costs for utilities, impact of decisions made by the 2012 legislature, the implementation of negotiated contracts with employee groups, and goals for improving achievement for underserved students.

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 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 address the achievement gap, specifically the hiring and retaining of high quality instructional staff.

BVSD began the budget process with the development of a calendar as presented to the Board of Education on December 13, 2011.

Planning Initial projections from Governor Hickenlooper's Colorado state budget proposal indicated a minimal change to the total pool of K-12 funding. With the growth of the state-wide student population, per pupil revenue was reduced to equalize the impact of student growth within each district. This impact to BVSD was projected at a funding reduction of \$3.0M. During the 2012 legislative session, additional funding was provided to allow for flat per pupil funding to districts. This improved the revenue picture in Boulder to a positive position of a \$1.8M increase for the projected student growth in BVSD.

The district's mill levy override is projected to grow by \$2.8M as it tracks to the 25 percent of total program funding limit authorized by voters in 2010. These resources allow for the mitigation of BVSD's \$10.9M cost growth. This required some expenditure reprioritization, including zero-based budgeting the literacy program, restructuring resources to target instructional intervention methods and working to maintain classroom staffing resources.

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
- Nine meetings with the superintendent's budget advisory committee
- Three public budget input meetings, including one targeted towards district staff
- 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 2012-13 budget. Additional opportunities for input are available prior to budget adoption at the regularly scheduled board of education meetings on May 22, June 12 and June 26.



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 Two budget worksessions were held with the Board of Education - February 21 and April 17, 2012. The board discussed budget development priorities and reviewed the assumptions and projections for 2012-13.

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 24, 2012.

Proposed Budget The proposed budget reflects the continued implementation of the expanded Early Childhood Education program planned with the passage of the 2010 mill levy override. Staff compensation includes steps and lanes on salary schedules, a 1 percent cost of living adjustment, savings from senior staff turnover, the implementation of a new compensation structure for teaching staff beginning in January 2013, and an increase in the district-paid PERA rate. One-time funding is allocated for staffing anomalies and appeals, and the transition to new program designs, including literacy. 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 2012-13 Proposed Budget on May 22, 2012, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2012-13 budget prior to June 30, 2011.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2011-12 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.



District Vision, Goals, and Strategies

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement for the next five school years in the areas of achievement, equity, and climate (organization). The purpose of these goals is to deliver to each of our over 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. In order to adapt BVSD's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, a comprehensive reorganization of the district's instructional delivery model was begun.

During the 2011-12 school year, under the leadership of a new superintendent, the district and school board began working to establish new goals. The goal-setting process is not expected to complete new goals until the fall of 2012. Until then, the district will continue its efforts to reach the goals identified in this section.

The purpose of the reorganization was to reflect BVSD's commitment to an intervention-based model to close distinct gaps in student learning. Early restructuring has included a realignment of district curriculum oversight, learning standards development, state and federal compliance, and professional development delivery. Simultaneously, all intervention services (e.g., Special Education, literacy coaching, Talented and Gifted programs) are now coordinated and overseen by the chief academic officer.

This strategic, intervention-based approach to achieving the specific goals established by the board provides the context for all district initiatives whether instructional or operational in nature. All BVSD employees understand these goals as not simply classroom goals but rather as overall district goals.

Vision

In early January 2002, the Boulder Valley School District held a number of community meetings, sampling its clientele in order to form a comprehensive picture of the ideal BVSD graduate; more than 400 people participated in these meetings. The project was named "Visioning the New Century Graduate," and it called on district residents to envision the knowledge, skills, and personal characteristics that would prepare their students for the challenges they would face as adults. The complete report can be found on the district's website at:

http://bvsd.org/ncg/Documents/visioningfinalreport_wcover.pdf

The following vision statement was developed as a result of this work:

The BVSD mission is to realize our...

Vision for the New Century Graduate:
*To graduate students in the New Century who have
the knowledge, skills and personal characteristics
that will make this world a safer, more thoughtful
and more inclusive place in which to live.*

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve academic excellence and equity of educational opportunity. As part of the district's budget development process, the board strives to align scarce resources with student needs in order to realize the greatest possible impact upon student achievement.

The district's first strategic priority is to "Maximize Learning and Achievement," and BVSD students have a long history of success in academics and school-sponsored activities. Budget decisions are based on this priority. It is through strategic planning of the budget that the Boulder Valley School District can achieve its mission.





District Vision, Goals, and Strategies (continued)

Goals

The goals for the five-year period 2007-12, outlined below, are quite different from prior goals set by the district in that they are more streamlined and measurable. As defined by the Tools of Inquiry for Equitable Schools (TIES) process, these goals are SMART goals, which stands for "Specific, Measurable, Attainable, Realistic and Timely." In a nutshell, we aim to achieve academic excellence for all students, to produce equitable results that reduce persistent patterns of inequity, and to create a culturally proficient and welcoming school climate.

Achievement Goal – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant. Following are the specific expectations for improvement over the next five years:

CSAP

Reading/Writing

- The district weighted index will increase by 1 to 2 points each year.
- Weighted index of students in grades 3-5 will increase by 1 point each year.
- Weighted index of students in grades 6-8 will increase by 1 point each year.
- Weighted index of students in grades 9-10 will increase by 2 points each year.

Lectura/Escritura (Spanish Reading/Writing)

- The district weighted index will increase by 2 points each year.

Mathematics

- The district weighted index will increase by 1 to 2 points each year.
- Weighted index of students in grades 3-5 will increase by 1 point each year.
- Weighted index of students in grades 6-8 will increase by 2 points each year.
- Weighted index of students in grades 9-10 will increase by 2 points each year.

Science

- The district weighted index will increase by 1 to 2 points each year.
- Weighted index of students in grade 5 will increase by 1 point each year.
- Weighted index of students in grade 8 will increase by 2 points each year.
- Weighted index of students in grade 10 will increase by 2 points each year.

Graduation Rate

- The district graduation rate will increase from 85.7 percent to 90.7 percent by 2012.

ACT Test Performance

- ACT composite Reading, English, Mathematics, and Science scores for students in grade 11 will increase by .2 points each year.

Music

- District music assessment scores of students in elementary, middle level, and high school at proficient level or higher will show an increase of 1 point each year.



District Vision, Goals and Strategies (continued)

Goals (continued)

Achievement Goal (continued)

Social Studies

- District social studies assessment results of students in elementary, middle level, and high school at proficient level or higher will increase 2 points each year.

Physical Education

- District physical education assessment results of students at proficient level or higher will increase 1 point each year.

Visual Arts

- District visual arts assessment results of students in elementary school at proficient level or higher will increase 1 point each year.
- District visual arts assessment results of students in middle level and high school at proficient level or higher will increase 1 to 2 points each year.

World Languages

- District world language assessment results of students at Level 1 and 2 proficient or higher will increase 2 points each year.
- District world language assessment results of students at Level 3 and 4 proficient or higher will increase 2 points each year with 2007-08 and 2008-09 baseline years, respectively.

Equity Goal – Narrow the achievement gap in all content areas as shown in CSAP weighted index scores, content area assessment, ACT and graduation rates. The progress in attaining these goals will be monitored annually by the board and shared with the public.

Specific Equity Goal Expectations

English Language Learners (ELL), identified Special Education students, students receiving meal assistance, and Latino English home language students will increase their performance on the following measures by 2012:

- CSAP matched group scale score gains will exceed the district average performance.
- ACT scores will increase at twice the rate of the district by 0.4 points.
- Graduation rates will increase at twice the rate of the district by 2 points per year.
- Curriculum-based assessment results will increase at twice the rate of the district by 2 points.

To accomplish this work the BVSD superintendent, chief academic officer, and District Leadership Team (DLT) have begun the reorganization of the district's instructional delivery along an interventionist model. Curricular delivery, adherence to academic standards, standards assessments, and teacher and administrator professional development will continue to be directed by the chief academic officer.

Instructional intervention programs that address specific student learning challenges (e.g., Special Education, English Language Learning, Talented and Gifted programs) will be directed by the chief academic officer. The specific structure of this model was discussed and finalized during the remainder of the 2007-08 school year and was fully defined and put in place during the 2008-09 school year.



District Vision, Goals and Strategies (continued)

Climate Goal - (Organization Goal) – Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals as measured by specific results from the annual BVSD climate survey. As approved by the board at its September 11, 2007, regular meeting, the BVSD organizational goal for the five year period 2007-2012 is:

- All students will demonstrate an average annual increase of one (1) percentage point over each of the next five years in favorable responses to school climate survey items related to student relationships with adults at school.
- Students of color will demonstrate an average annual increase of two (2) percentage points over the next five years in favorable responses to school climate survey items related to student relationships with adults at school.

School Climate Survey results for elementary school students will be determined by the level of student agreement with the following indicators: my teachers like me, adults treat me fairly, adults I can talk to, adults help with bullying, feelings not hurt by adult, teacher wants me to do my best, and I can ask my teachers for help.

School Climate Survey results for middle and high school students will be determined by the level of student agreement with the following indicators: adults at school I trust, respected by my teachers, OK for me to ask questions, adults with whom I can talk, not singled out by teachers, I feel trusted by adults, not ignored by my teachers, listened to by adults, my teachers care about me, and adults protect from bullies.

For details about the goals and how progress toward them will be measured, please refer to the Informational Section of this document or the *BVSD Annual Report*. <http://bvsd.org/goals/Pages/default.aspx>

Strategies

In prior years, the district measured its yearly achievements against the following six strategic priorities:

- Maximize Learning and Achievement
- Foster Collaboration and Partnerships
- Value Diversity and Promote Understanding
- Hire a High-Quality, Committed Staff
- Manage Assets Responsibly
- Plan and Assess for Continuous Improvement

For the vast majority of our students, the current BVSD instructional delivery model is meeting or exceeding student, teacher, and parent expectations. The district's consistent showing among the top three districts out of Colorado's 178 school districts – and often the top district – as measured by state and national academic rankings prove this point.

The board and the district's challenge is to identify active, interventionist approaches to student learning that lift the achievement of the significant minority of BVSD students who are underserved. The district can accomplish this while continuing to enhance the high academic achievement of a majority of our students through a curriculum that is academically rigorous and socially relevant.



Connecting Budgets to Goals

The 2012-13 "Budget Adjustment Plan" found in the Introductory Section of this document contains a listing of the significant changes to the budget for the coming fiscal year. The 2012-13 Adopted Budget contains base additions, with prior year one-time expenditures removed. One-time expenditures and one-time transfers accounted for approximately \$4.9M of the 2011-12 Revised Adopted Budget. New revenues are insufficient to maintain these expenditures. Total budgeted funds are targeted to address the district goals in the following ways:

Achievement Goal

Specific academic expectations are supported through resources allocated to regular instruction, school administration, and instructional support programs.

- Textbooks – support student achievement.
- Interventionist Services and Family Advocate Program – improve the family's ability to support the child's efforts in school.
- Teachers and Specialists – maintain low staffing ratios at all school levels as well as targeted programs for specific student populations.
- Technology Fund – maintain and expand instructional and operational application of technology including training and software.
- Athletics Fund – interscholastic and intramural athletics engage and retain students in school.
- Tools of Inquiry for Equitable Schools (TIES) – professional development for all instructional staff for continuous improvement.
- Curriculum Implementation – revised BVSD curricula will be shared and implemented through professional development.

Equity Goal

Specific measurable goals to cut the achievement gap between minority and majority student populations are supported through programs to increase student performance.

- 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 desegregation implementation as well as special needs assistance.
- Colorado Preschool Program – support early education programs and participating families.
- Summer and After-School Programs – enrichment programs for students who need additional academic exposure.
- Equity Professional Development – ongoing discussions and improved practices that ensure equity and excellence for every student.

Climate (Organizational) Goal

The district commits resources to create and sustain a safe and positive learning environment.

- Truancy Services – staff funding for attendance advocate.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean, and healthy environments.
- Positive Behavior Support (PBS) – decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.
- Response to Intervention (RtI) Training – professional development for all staff in the knowledge and skills related to educating students with special needs, on meal assistance, and English Language Learners.



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 2012-13 Adopted Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates “emergency reserves” of three percent of total government spending.

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

Budgets for all funds are adopted on a basis consistent with GAAP. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing of when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in 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, 2011, provided no instances of material weaknesses or reportable conditions 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 2012, district staff will request authorization from the board to borrow an amount similar to that of 2011-12 from this program for the second half of the 2012-13 fiscal year. All funds will be repaid to the State Treasury by June 30, 2013.



Financial Information (continued)

Risk Management

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

Audit Committee

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

The primary responsibilities of the committee are as follows:

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

Independent Audit

State statutes require an annual audit by independent certified public accountants. The accounting firm of Swanhorst & Company LLC was appointed by the Board of Education to perform these audits beginning with the June 30, 2010, fiscal year. The contract was awarded based upon the recommendation of the Audit Committee. This firm has a contract with the district to perform the annual independent audit services through the 2014-15 fiscal year. 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 of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2011, 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 2012-13 Adopted Budget is developed in accordance with policies and procedures adopted by the Board of Education. The district has a vast array of policies from which to operate. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the Informational Section of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.



Governing Policies (continued)

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 Fund) to any school and/or program budget accounts.

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

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

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

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

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 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.



Governing Policies (continued)

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

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

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

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

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

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

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

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

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

Type and Description of Funds

The district has 21 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.



Type and Description of Funds (continued)

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

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

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

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

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.

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.

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.

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

23 - Tuition-Based Preschool Fund: This fund is provided to account for the monies associated with the operation of tuition-based preschool programs, including Colorado Preschool Program peer students.

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.



Type and Description of Funds (continued)

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

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

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

41 - 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.

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

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

- 22 = Grants Fund
- 23 = Tuition Based Preschool Fund
- 25 = Transportation Fund

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

- 41 = Building Fund
- 43 = Capital Reserve Fund

Enterprise Fund

- 51 = Food Services 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

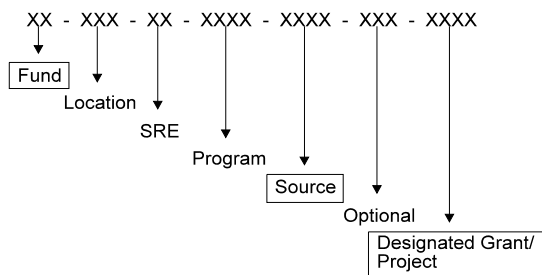
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Source (4 digits)
Job Classification (n/a) (3 digits)
Designated Grant/Project (4 digits)

Expenditure Dimensions

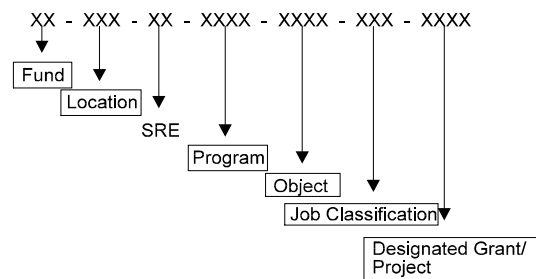
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Object..... (4 digits)
Job Classification (3 digits)
Designated Grant/Project (4 digits)

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 Education Center

3 Bus Terminals (Lafayette, Boulder, Nederland)

1 Multi-Use Building (Sombrero Marsh)

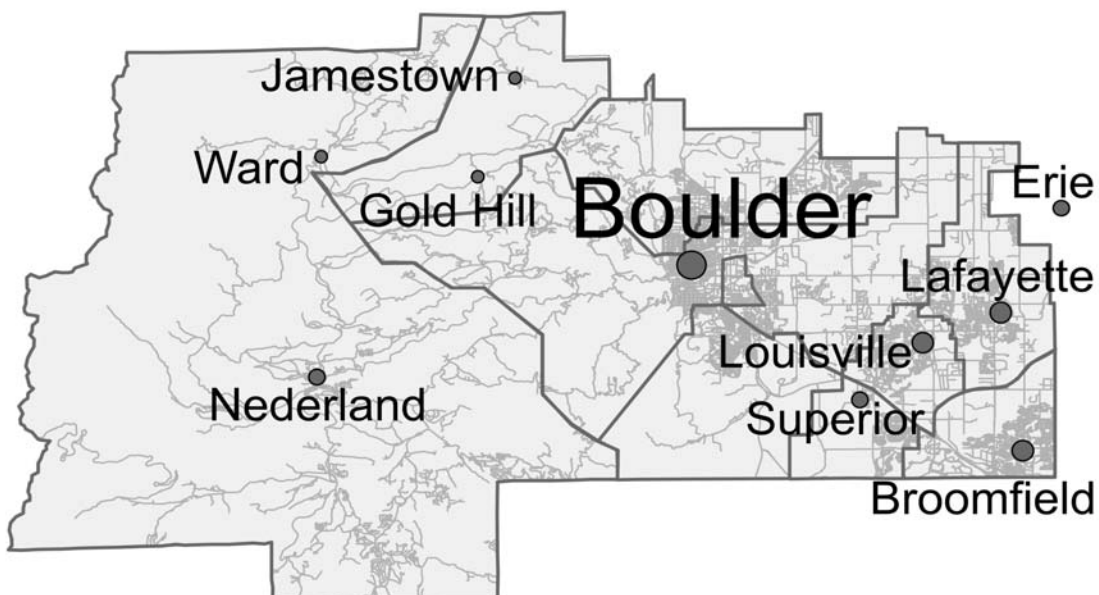
6 Total

Land/Buildings

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

Communities

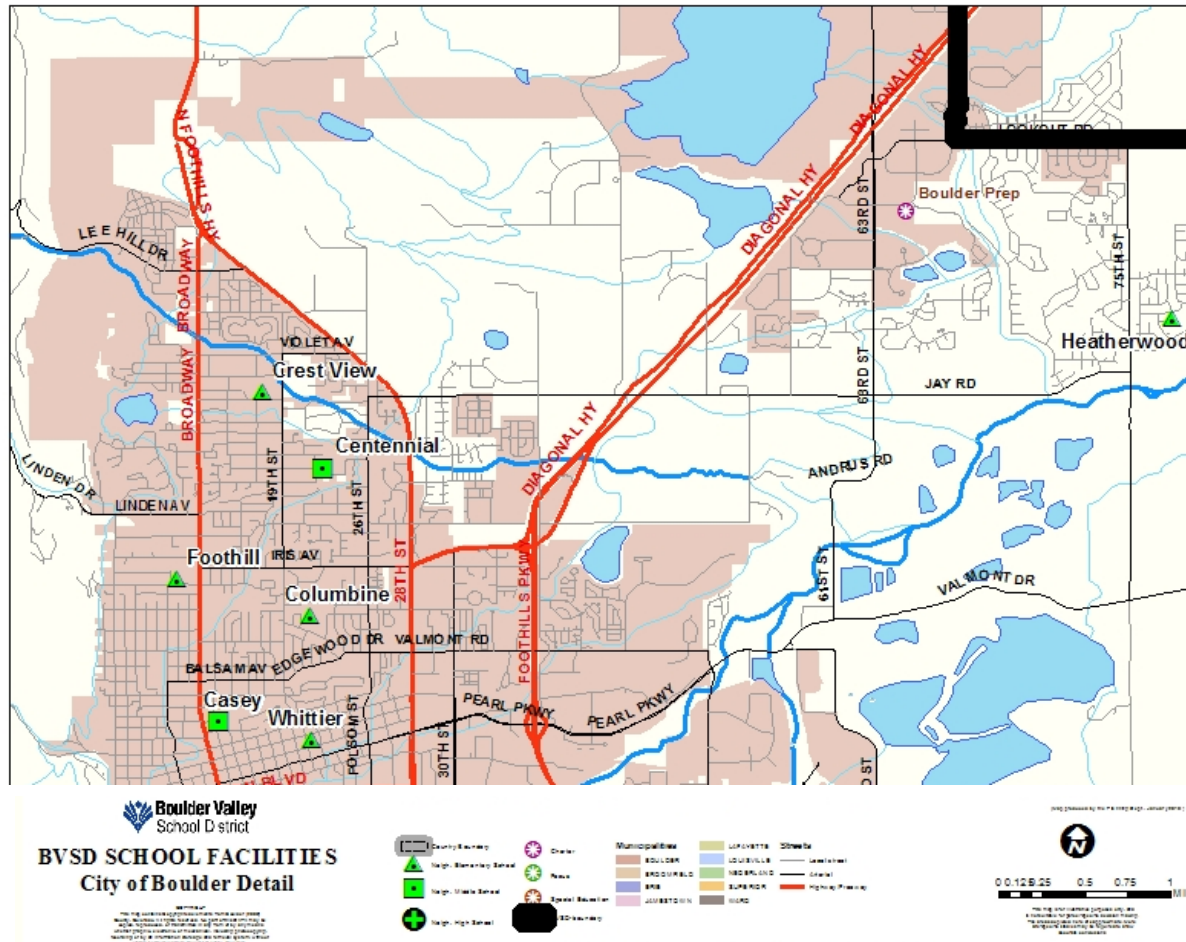
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area

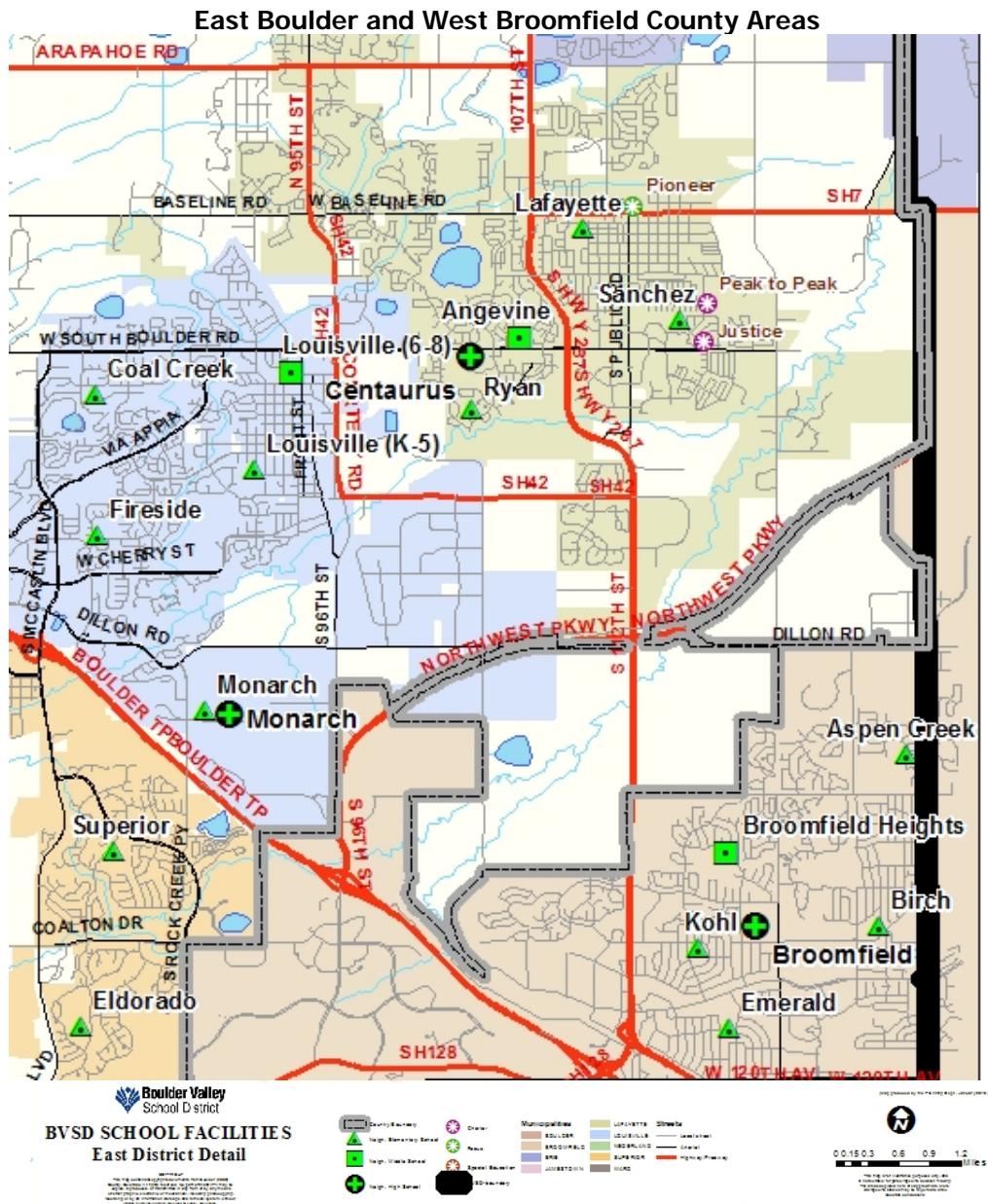


Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary



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

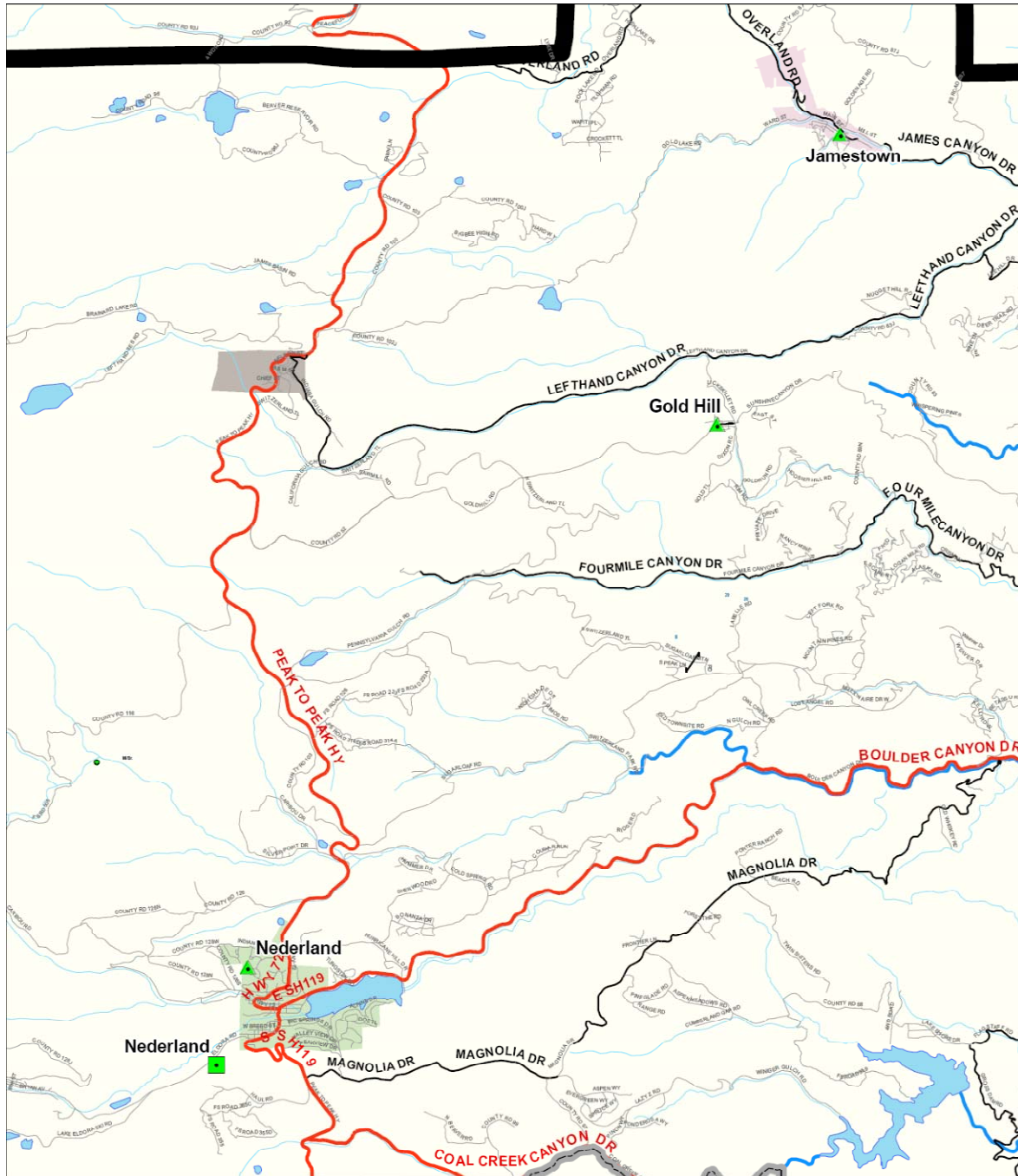
Broomfield

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

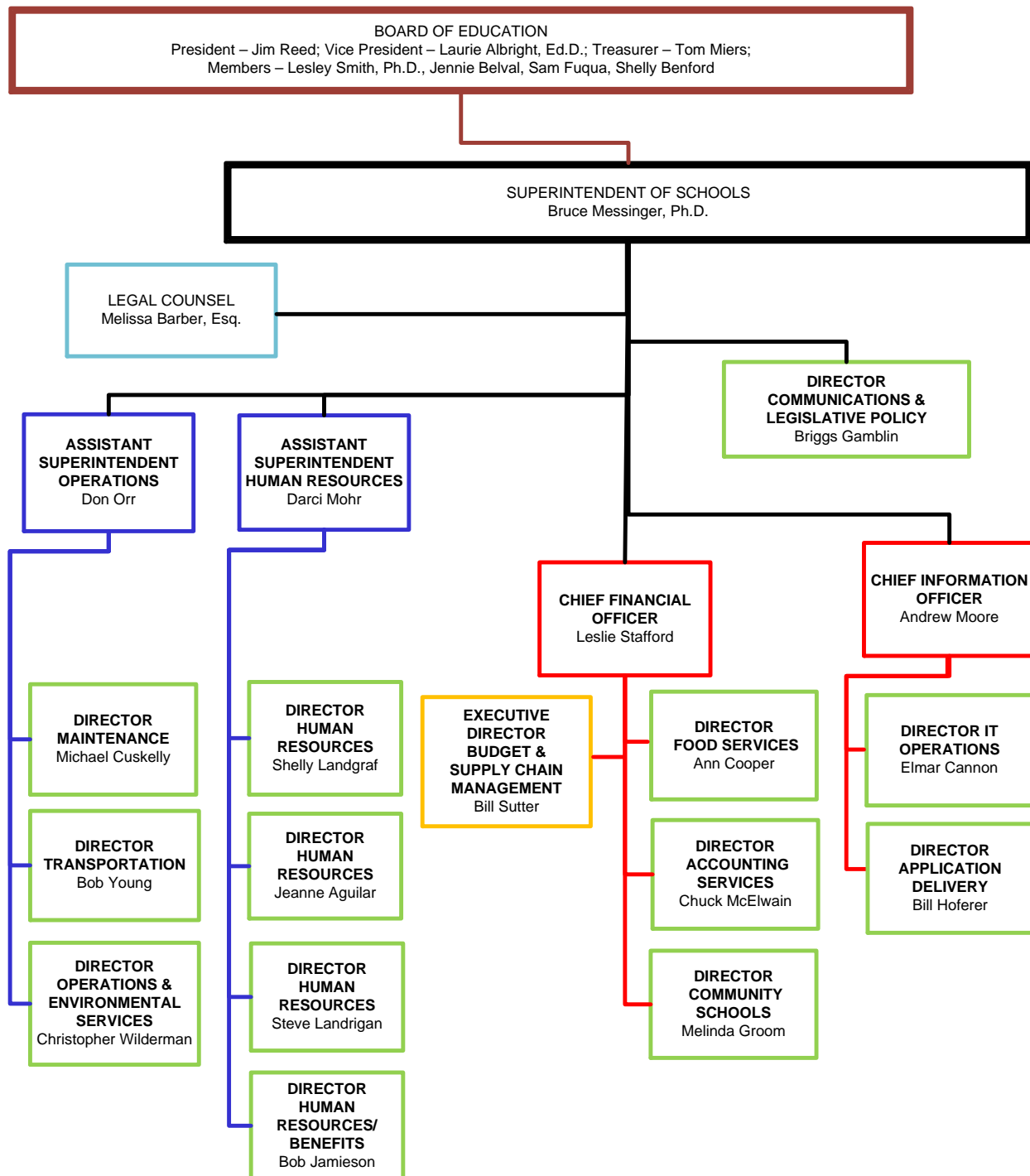
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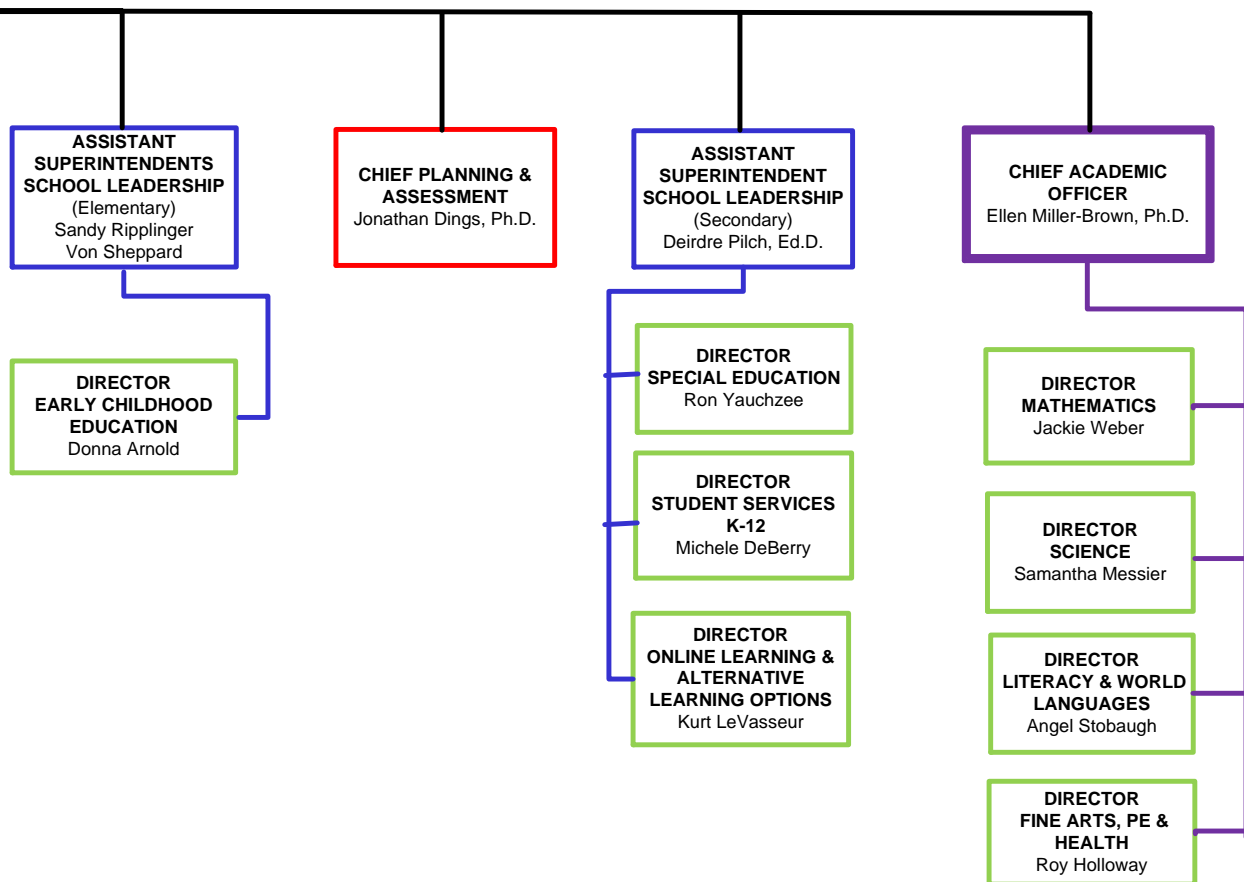
District Organization

(As of July 26, 2012)





District Organization (continued)
(As of July 26, 2012)





Organizational Structure and Operating Departments

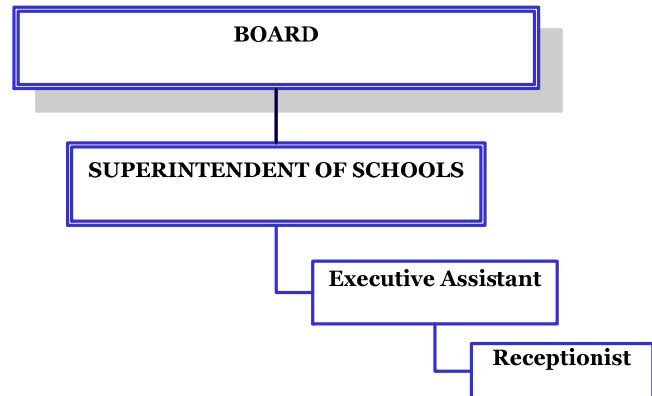
General Administration

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 chief academic officer. These areas are described below with major divisional substructures outlined.

BOARD OF EDUCATION (628)

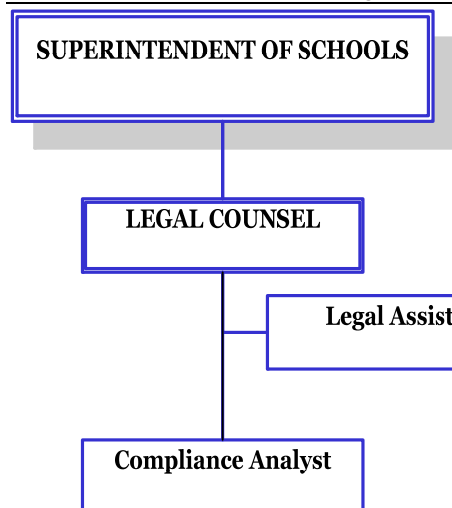
President: Jim Reed

Purpose: To provide education of the highest character for the residents of the district in which the board operates, taking into account the needs and desires of the residents of the district and their ability and willingness to support such a program of education in accordance with the laws of Colorado. This budget supports the operations of the seven member Board of Education.



SUPERINTENDENT'S OFFICE (602)

Superintendent: Bruce Messinger, Ph.D.



Purpose: To provide support for the Office of the Superintendent of Schools

LEGAL COUNSEL (604)

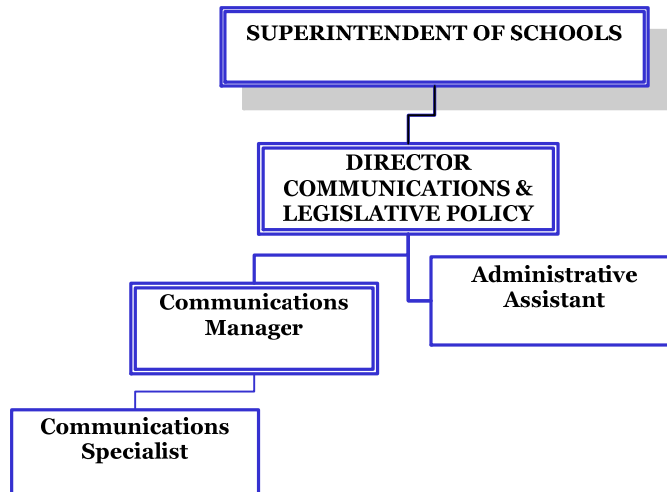
Legal Counsel: Melissa Barber, Esq.

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)

Communications Division



COMMUNICATIONS (668)

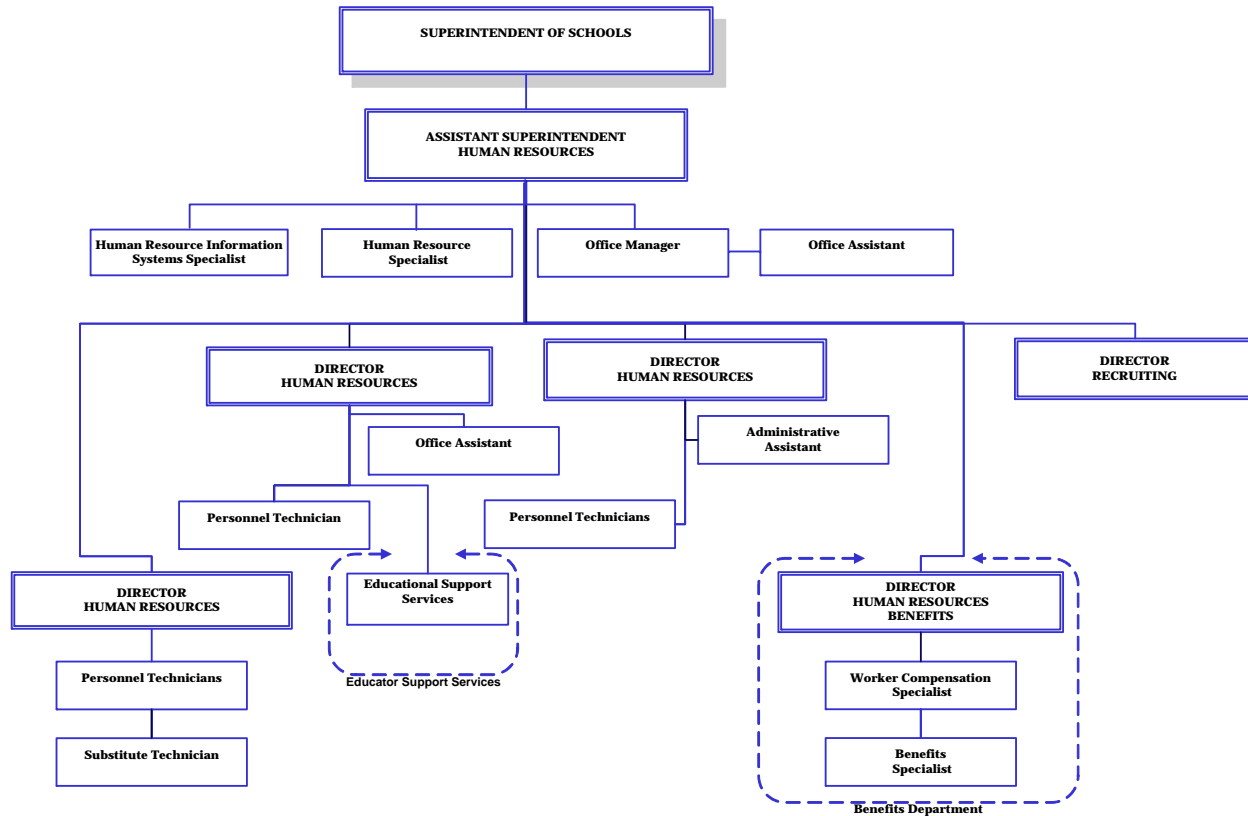
Director of Communications & Legislative Policy: Briggs Gamblin

Purpose: The Division of Communications is responsible for the development, implementation and evaluation of the district's communications plan. The goals of the plan 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 within the context of BVSD's identified academic achievement, equity, climate and operations goals.
- Promote and build relationships with BVSD internal and external stakeholders to create constructive community dialogue about district goals.
- Direct BVSD state legislative policy through oversight of the district's contract lobbyist to the Colorado General Assembly, including preparation of an annual legislative platform for board review and approval and legislative issue communications to internal and external stakeholders.
- Manage district brand of "Excellence and Equity" and assist schools in development of their own individual brands.
- Engage in genuine, constructive communications outreach with diverse communities.
- Work in cooperation with BVSD Information Technology to maximize the communications value of the BVSD website.
- Work in cooperation with local communities to deliver high quality education-based programming on public educational cable television station.
- Manage programming content for educational television station as well as videotaping of Board of Education meetings for rebroadcast and posting web stream.
- Positively represent the district as the primary media point of contact for BVSD.

Indicators of Demand: The district communication plan 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, unexpected school emergencies, and open records requests.

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: Darci Mohr

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.

Measures

4,207 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for four 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.

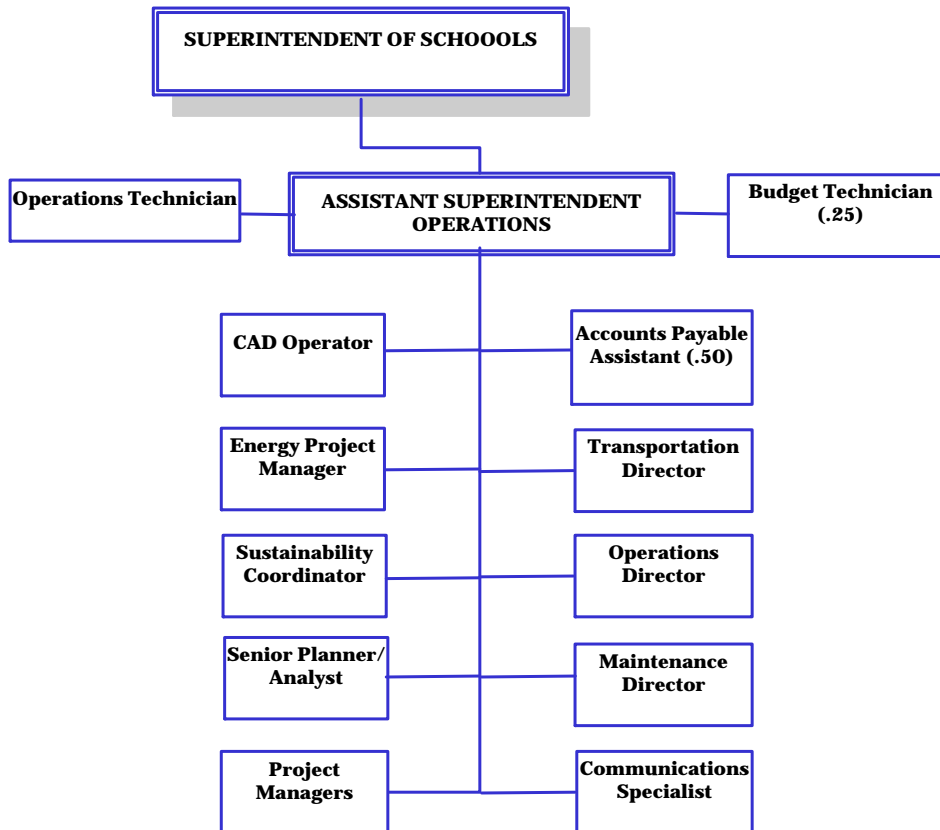
Objectives

- The district will continue to recruit and retain the number of highly qualified, licensed employees of color from 10.7 percent to 12 percent by the end of the 2011-12 school year. As of the 2010-11 school year, the district employed 11.3 percent teachers of color, 24.6 percent administrators of color, and 19.1 percent all staff of color.
- Human Resources will lead the work in the revision of the licensed evaluation process and practice, and other new policies to align with the new state requirements for educator effectiveness.
- Human Resources will continue to implement the Teacher Support and Induction Program that provides orientation, mentoring and support for new teachers, and ongoing mentoring and intervention support to all teachers in the district.



District Organizational Operating Departments (continued)

Division of Operational Services



OPERATIONS ADMINISTRATION (640)

Assistant Superintendent of Operations: Don Orr

Purpose: The Division of Operational Services budget provides funds for the Operations Administration and Environmental Services, Maintenance, and Transportation as well as administering the Capital Reserve program, ADA facility projects, furniture replacement, crisis management, sustainability initiatives and joint use agreements. This department also develops enrollment projections and recommendations for facility needs, including remodeling, expansions and new facilities, school boundary revisions, and other long range district needs.

Division Goals:

- Implement new service level agreements and automated work order system in Maintenance Services.
- Complete capital projects addressing health and safety issues.
- Dispose of surplus property and negotiate right-of-way acquisitions.
- Complete analysis of existing school security plan district wide and implement district-wide electronic key access.
- Complete benchmark analysis comparing like front-range school districts.

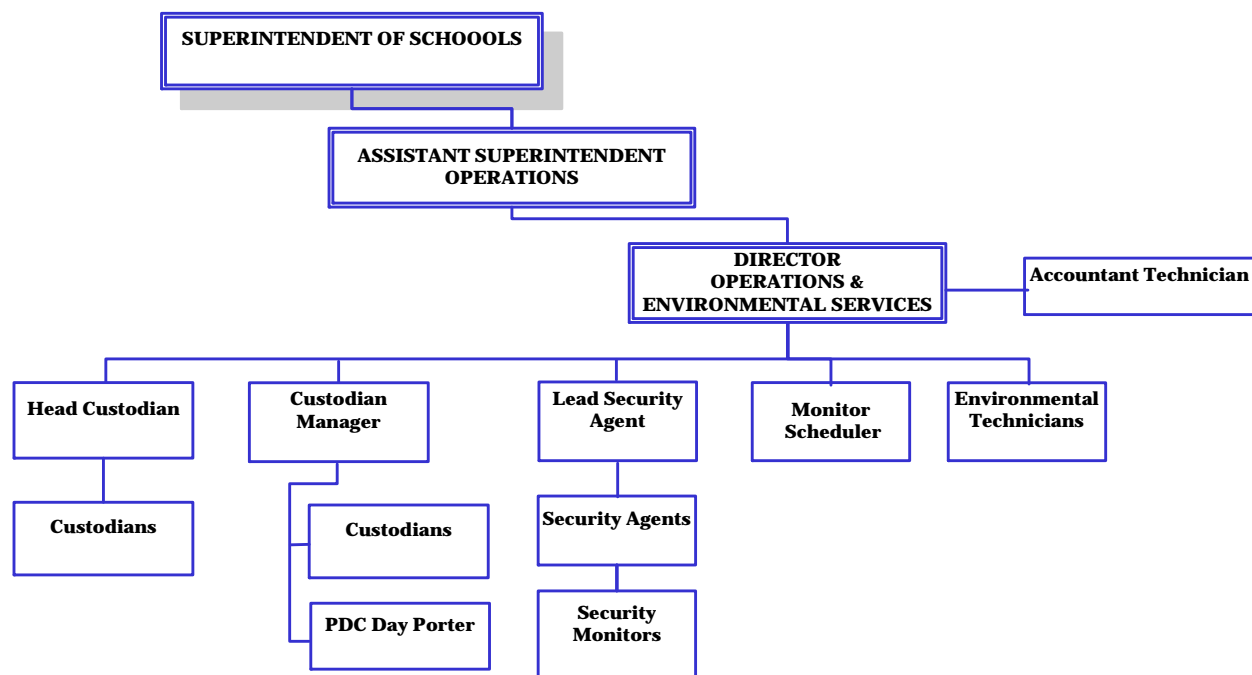
The results will serve as a basis for new security policies, practices, and metrics.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)



Department Head: 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: Chris Wilderman

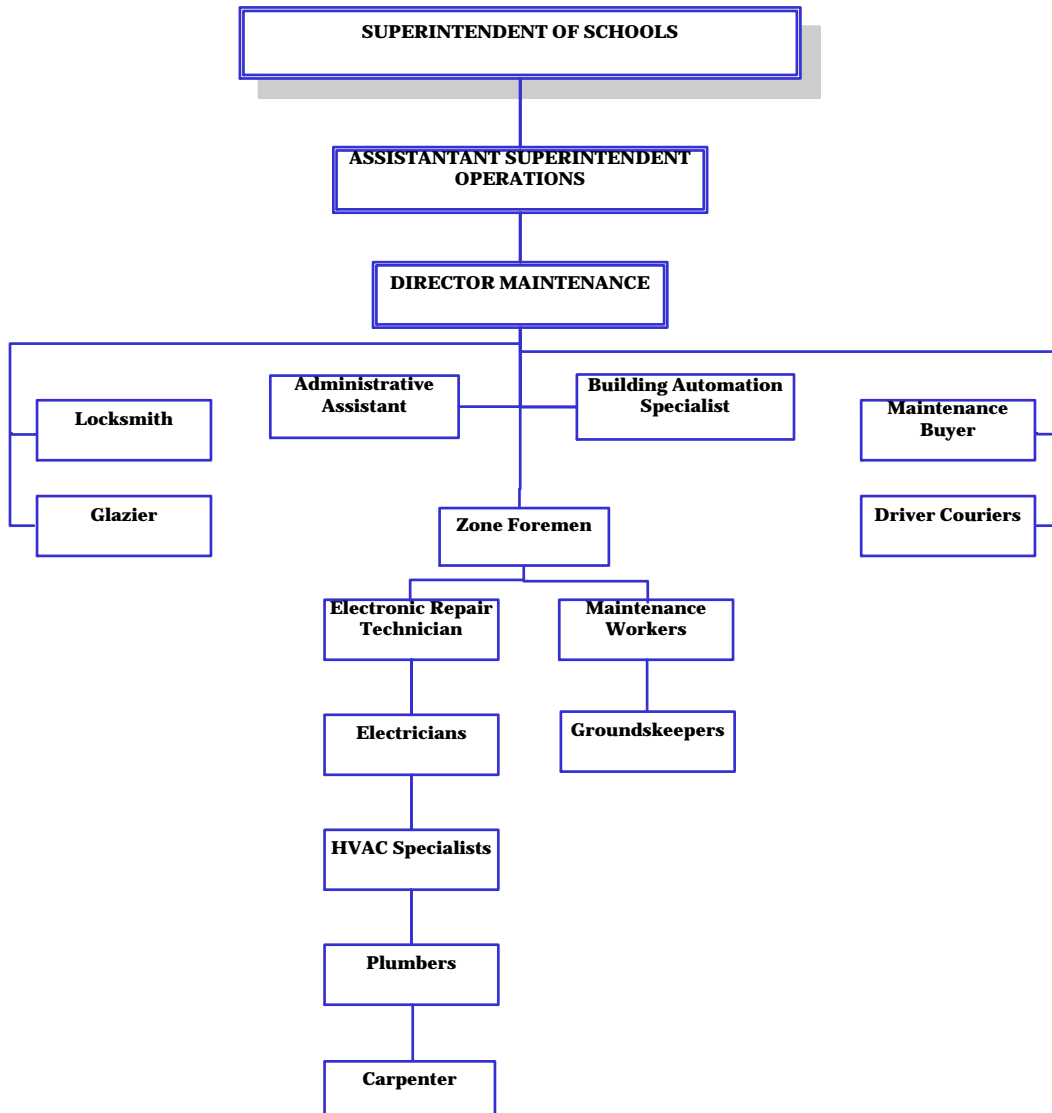
Purpose: This cost center reflects expenditures for utilities and custodial services at the district's central administration building.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

MAINTENANCE (642)





District Organizational Operating Departments (continued)

Division of Operational Services (continued)

MAINTENANCE (642) continued

Department Head: 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:

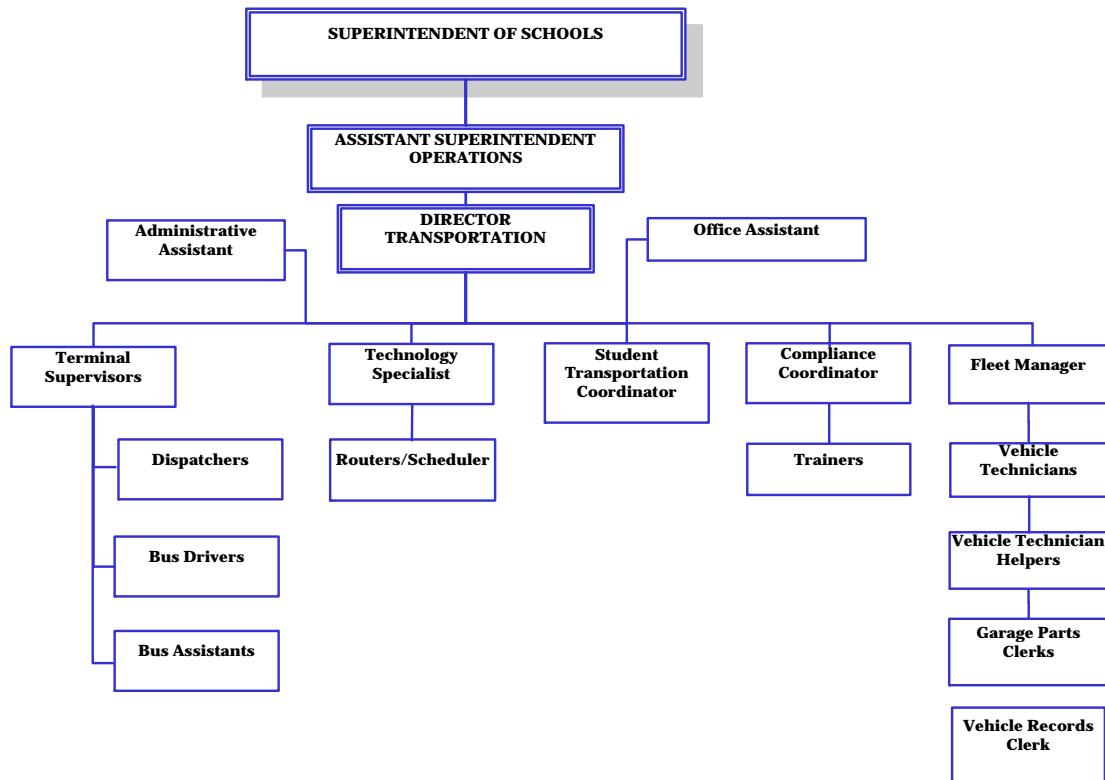
- Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.5 million square feet of BVSD facilities and 790 acres of grounds at 56 sites.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

TRANSPORTATION (796)



Department Head: Robert 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.



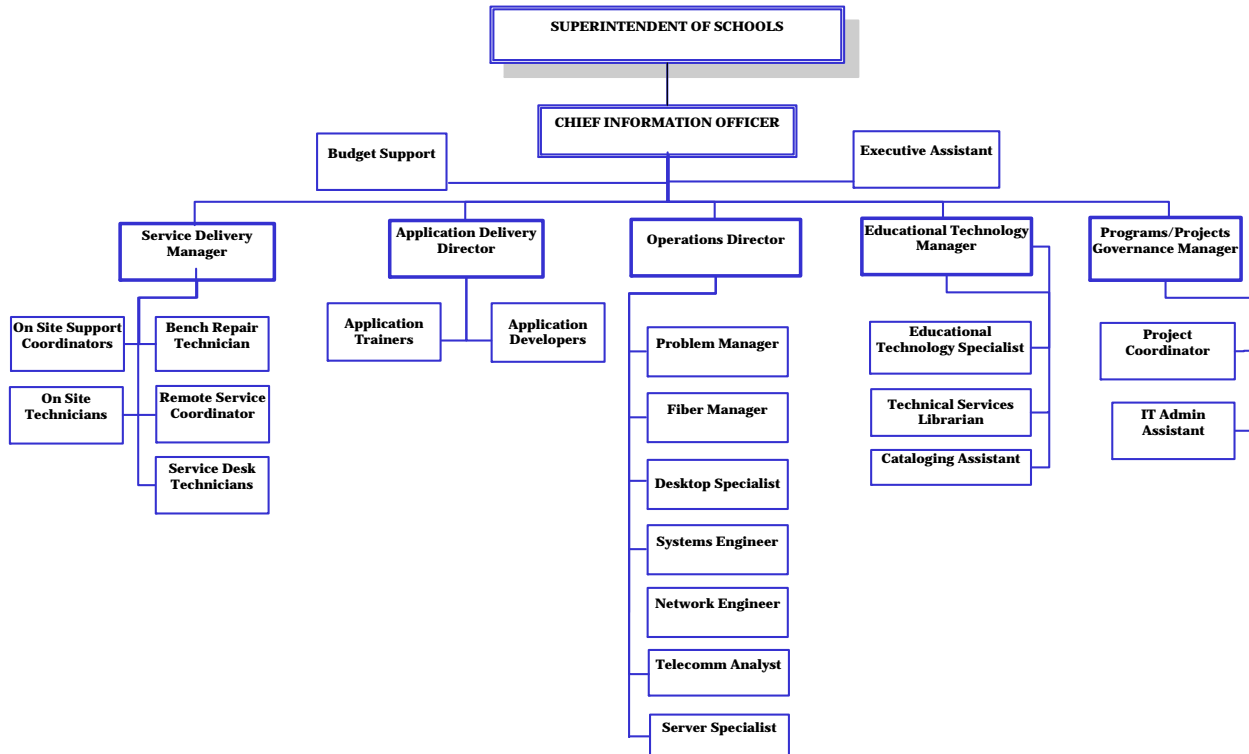
Indicators of Demand:	Actual 2009-10	Actual 2010-11	Estimated 2011-12
Student Rides Scheduled per day:	16,906	18,313	18,000
Total Student Transportation Miles:	2,540,407	2,504,959	2,500,000
Trips and Other Activities:	4,970	4,284	4,000
Total Activity trip Miles:	224,888	185,288	200,000
Sites Served:	70	70	70





District Organizational Operating Departments (continued)

Information Technology Division



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), 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 (manual and automated).
- Technical support, user support, maintenance and repair of all district computers, printers, peripherals, and networks. (Approximately 10,000 computers, 1800 printers, 1500 projectors, 4500 phones, 100 miles of fiber, 25 TBs of data, 300 servers.)
- Community liaison for technology, donations, grants and partnerships.



District Organizational Operating Departments (continued)

Information Technology Division (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
- Implement the Ed Tech 21st Century Cohort strategy to realize vision of ETLC
- Upgrade the outdated SAN (Storage) infrastructure via a detailed RFP process
- 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
- Implement Active Directory sign on within Infinite Campus to enhance security and standardize log on
- In partnership with the District Communications team, pilot web style updates within IT
- Complete the transition and upgrade of the Lawson HR/Payroll/Finance system to the cloud
- Continue the efforts to improve IT communications and make them more proactive
- Implement Microsoft Lync for free video collaboration, which will reduce expenses (Adobe Connect is currently our pay for tool)
- 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 10,000 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
- Complete the transition to Windows 7
- Implement a preschool data system
- Transition BVSD away from 1,800 individual high cost work group printers to multi-function printers saving energy, toner, and support costs.
- Implement a new state sponsored IEP system
- Develop plans to transition to a paperless environment for HR



District Organizational Operating Departments (continued)

Business Services Division

Chief Financial Officer: Leslie Stafford

The Business Services Division's budget provides funds for the chief financial officer's area of leadership for the following departments: Accounting Services, Budget and Supply Chain Management, Procurement, Materials Management, Community Schools, and Food Services.

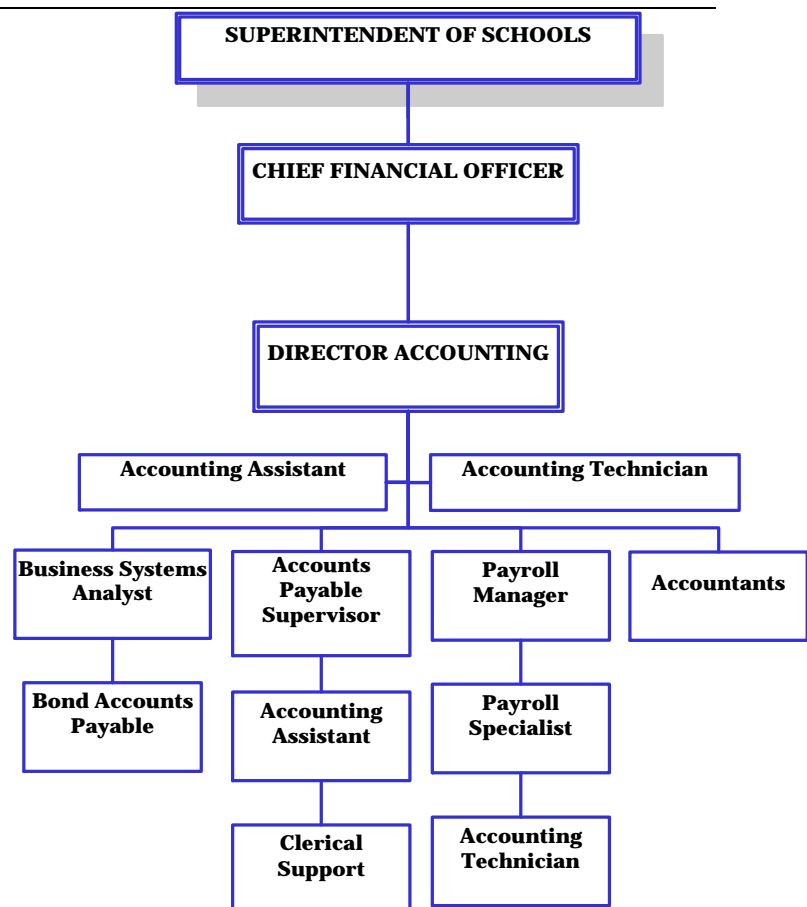
ACCOUNTING SERVICES (690)

Department Head: Chuck McElwain

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.

Goals:

- Accounting Services staff will work with schools to improve efficiencies in their accounting functions through school site meetings.
- Accounting Services staff will assess internal controls and accounting processes at selected schools. The data collected will be reviewed and individualized suggestions for improvements will be made. The results of these assessments will serve as baseline data for continuous improvement in school financial practices.



Indicators of Demand:

	Actual 2009-10	Actual 2010-11	Estimated 2011-12
Paychecks and Direct Deposit Notices Produced:	62,126	59,868	60,950
Accounts Payable Checks and ACH Notices Processed:	15,630	13,701	12,644
Invoices Paid:	82,298	67,515	59,844

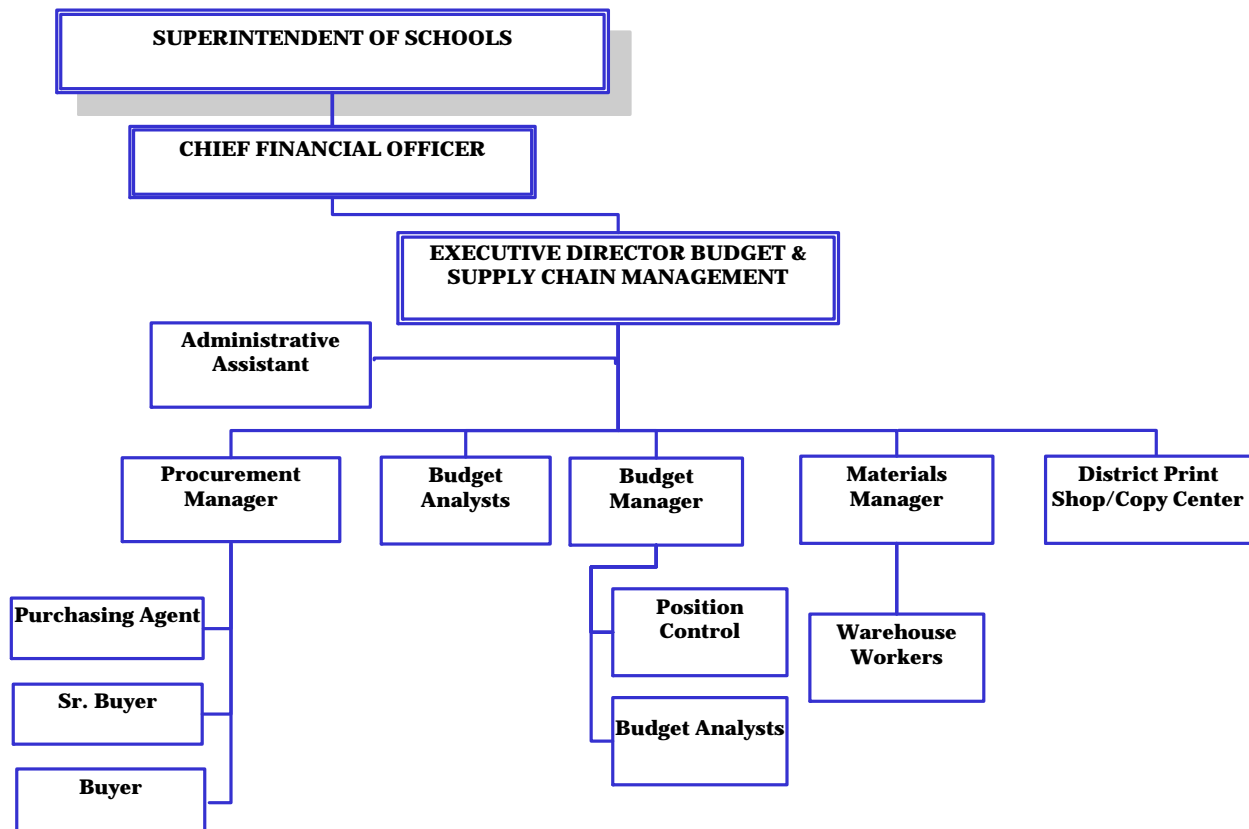




District Organizational Operating Departments (continued)

Business Services Division (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT



BUDGET SERVICES (688)

Department Head: 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:	2009-10 Actual	2010-11 Actual	2011-12 Estimated
Total Expenditures	\$414,968,810	\$ 403,593,879	\$ 411,577,215
Number of Funds	20	21	21



District Organizational Operating Departments (continued)

Business Services Division (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

PROCUREMENT (695)

Department Head: Becky Zidan

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 purchasing 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. The facilitation of contracts for discounts, competitive solicitations, and cooperative bidding with other school districts has enabled this department to obtain substantial savings for the district. Procurement card purchases during the school year average 3,000 transactions per month, totaling approximately \$465,000 monthly. This enables the district to save on forms, processing and mailing costs, while maintaining a secure and controlled program.

Goal:

- By the end of fiscal year 2013, the Procurement Department will expand the procurement card program utilization, increasing transactions by over 10 percent to 3,500 per month, totaling approximately \$515,000. This will result in an increase in procurement efficiencies by reducing the use of petty cash, pay directs, and payment of sales tax.

MATERIALS MANAGEMENT (791)

Department Head: Matt Stewart

Purpose: Materials Management provides centralized receiving and distribution of supplies, materials, mail, furniture, equipment, and food for the Boulder Valley School District. Staff workloads have increased due to annual 3A computer deployments.

	2009-10	2010-11	2011-12
Indicators of Demand:	Actual	Actual	Estimated
School Supply Requisitions:	11,200	11,000	11,000
Emergency School Supply Requisitions:	394	-	-
Maintenance Requisitions:	950	975	975
Value of Warehouse Inventory:	\$384,785	\$417,007	\$400,000
Value of Food Inventory:	190,373	-	-
Work Order Hours:	11,500	11,000	11,000



District Organizational Operating Departments (continued)

Business Services Division (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

DISTRICT PRINT SHOP/COPY CENTER (792)

Department Head: Bill Sutter

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

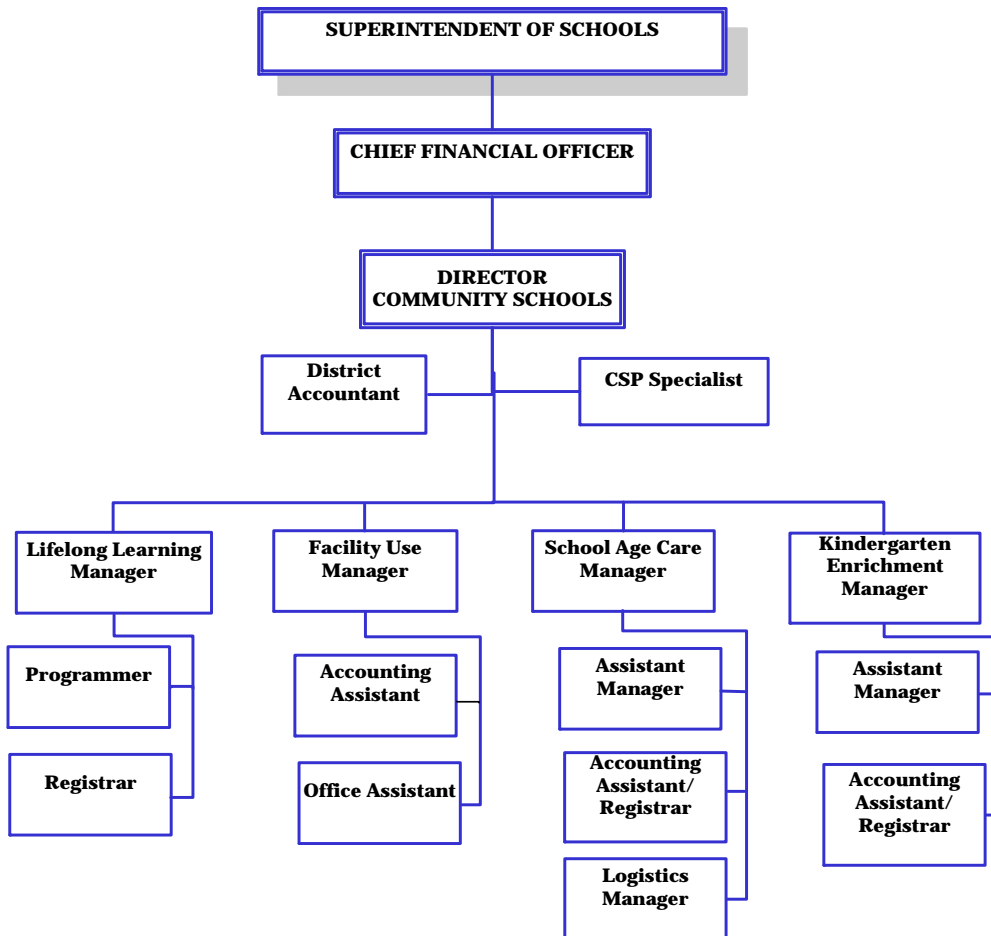
Indicators of Demand:

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



District Organizational Operating Departments (continued)

Business Services Division (continued)



COMMUNITY SCHOOLS (652)

Department Head: Melinda Groom, Ph. D.

Purpose: The Community School Program provides the community with educational and enrichment opportunities through extended use of BVSD facilities. 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: A Student Resource Guide.

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; 1,000 clients in the Facility Use program serving thousands of community members, averaging 75,000 rental hours per school year, 25 building monitors; 100+ community members who advertise in Community Connections: A Student Resource Guide.



District Organizational Operating Departments (continued)

Business Services Division (continued)



FOOD SERVICES (741)

Department Head: 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

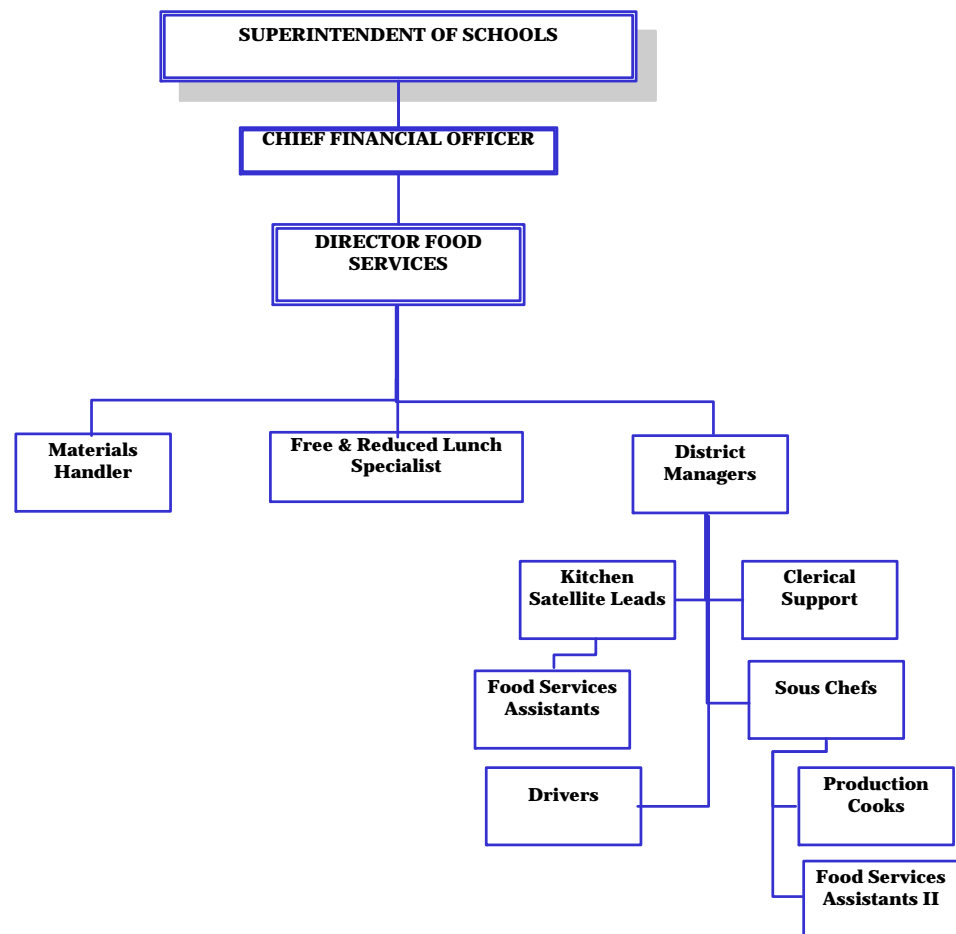
support the cost of labor and benefits for 170 food service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Food Services program serves approximately 10,000 meals daily, including 7,500+ full lunches and 2,000+ breakfasts.
- The Food Services program produces food at 3 Regional kitchens, which serve 48 schools and four Head Start Programs.
- The Food Services program provides after-school snacks at 53 sites.

Goals:

- Plans to aggressively increase and promote healthy meal options for students.
- Will assess options; evaluate strengths and weaknesses that will enhance food quality and nutritional content.
- Will continue to evolve and evaluate production kitchen preparation and delivery service model.





District Organizational Operating Departments (continued)

Academic General Administration

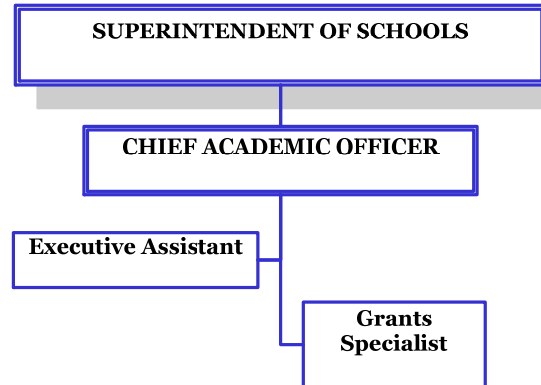
CHIEF ACADEMIC OFFICER (603)

Chief Academic Officer: Ellen Miller-Brown, Ph.D.

Purpose: This budget provides for the office of the CAO who supports BVSD schools and educational programs.

Goals: To ensure that the goals of the Board of Education are realized:

- **Achievement Goal:** Increase student achievement in all content areas through curriculum and instruction that is rigorous and relevant.
- **Equity Goal:** Narrow the achievement gap in all content areas for English Language Learners, identified Special Education students, students receiving meal assistance and Latino students whose home language is English.
- **Climate Goal:** Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals.



OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

Department Head: Bee Valacek

Purpose: Manages grant and other fundraising programs for the district including: developing special projects and writing grants; performing grants research; record keeping and reporting; providing related services and assistance to other grant writers in the district; coordinating board/district review/approval of all grants; acting as liaison to other institutions, organizations, and governmental agencies providing services to BVSD or collaborating on projects.

Indicators of Demand:

- Major federal/state entitlement grants, federal/state discretionary grants, private sector funding (corporate/foundation), community partnerships and special projects.
- Providing support for the writing of state, federal and private grant opportunities.



District Organizational Operating Departments (continued)

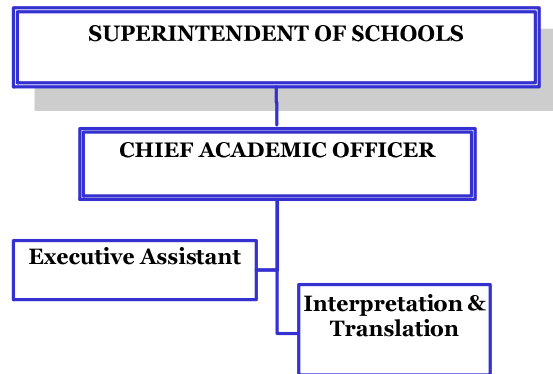
Academic General Administration (continued)

DISTRICT-WIDE EQUITY WORK (635)

Chief Academic Officer: Ellen Miller-Brown, Ph.D.

Purpose: Included in the Chief Academic Officer's responsibilities is 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, CSAP scores, graduation rates, dropout rates and more. To address those issues and more, Equity Initiatives have been created over the years: Boulder Valley Safe Schools Coalition, community liaisons, DLT planning, equity administrator cohort, Equity Advisory Committee, equity initiatives oversight, Equity Teacher Cohort, Family Engagement, American Indian initiatives, oversight of and professional development for counselors, Positive Behavior Support, Parent Engagement Network, school climate liaisons and equity administrator, Student Accountability Advisory Committee, student and family discrimination complaint officer, youth leadership conferences. Staff, students, parents, and community members are engaged in the initiatives in an attempt to eliminate the gaps for every student.



OFFICE OF INTERPRETATION AND TRANSLATION

Department Head: Adriana Hodges

Indicators of Demand: Over 71 languages are spoken by families in our district; 9.1 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. The coordinator of interpretation and translation is employed to coordinate and often provide all district and school requests for interpretation and translation.

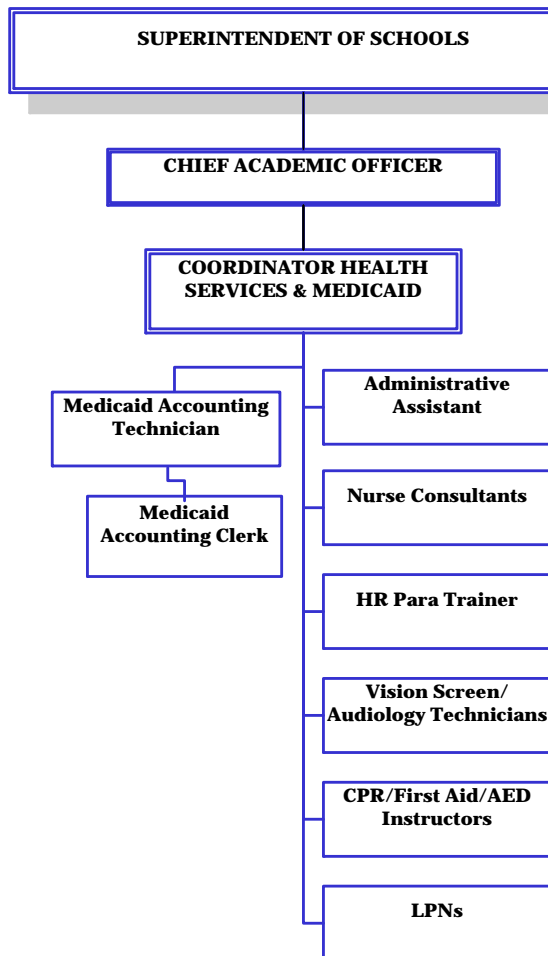


District Organizational Operating Departments (continued)

Academic General Administration (continued)

HEALTH SERVICES (698)

Department Head: 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, administers medications, maintains student health information and participates in the Collaborative School Health Endeavors district wide. Other duties include care planning for students with identified serious health conditions, creating health reports for Special Education evaluations, and administration of the School Medicaid, district CPR, First Aid and AED (defibrillator) programs. Health and Wellness Coordinator district efforts promulgated. State required vision and hearing screenings are also performed.

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

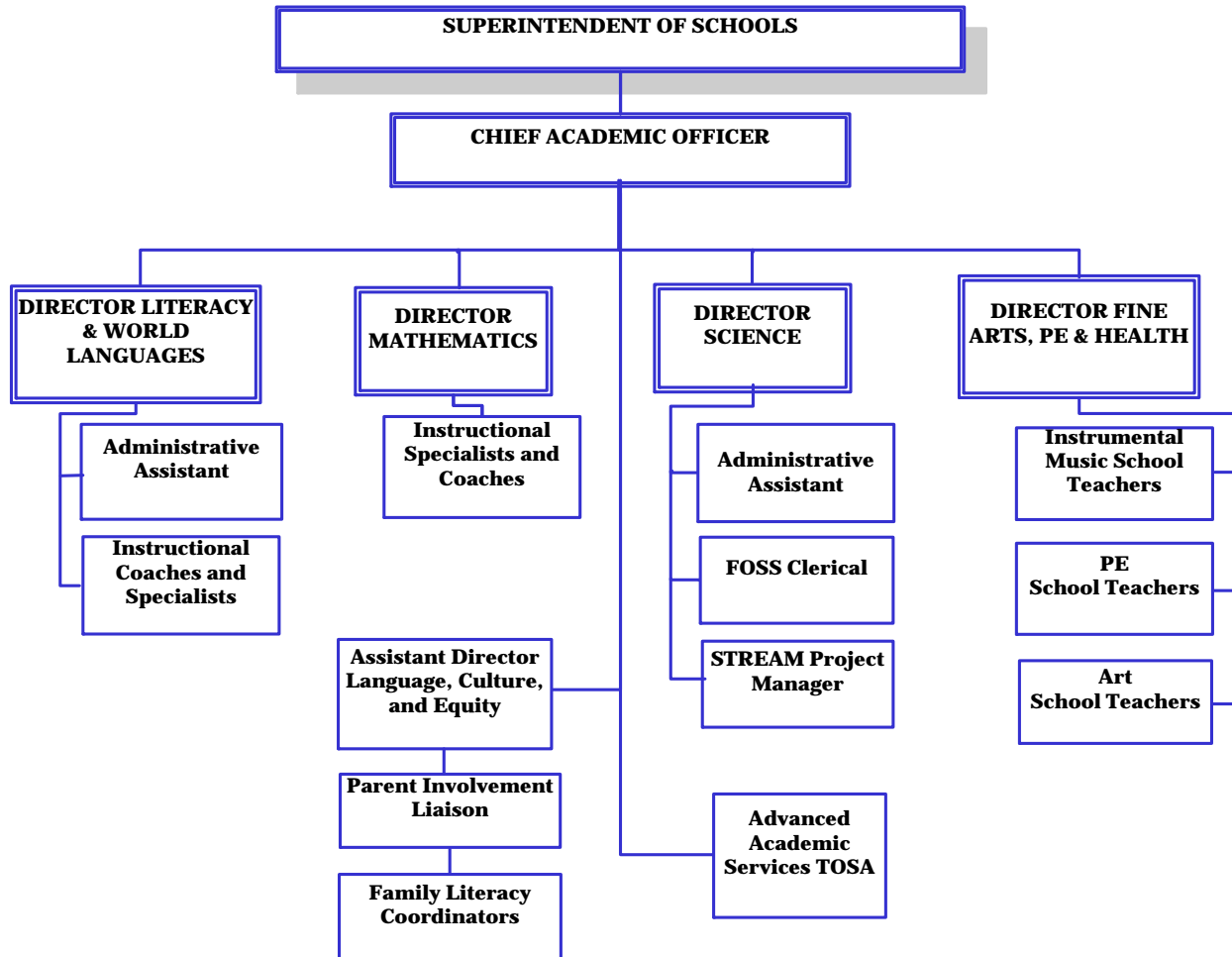
Goals: Empowering all students to access educational opportunities by reducing health barriers. "Healthy kids are better learners," is our motto.

Service Provided	Students Served in 2011-2012
Vision screening	10,851
Dental Screening	321
Health room Visits	80,000
Administered Medication (daily)	103
Individual Healthcare Plans	530
Identified Health Conditions	2,963
SPED Health Reports	111
504 health care plans	174
Resource Nurse Case Mgmt	36



District Organizational Operating Departments (continued)

Division of Curriculum, Assessment & Instruction





District Organizational Operating Departments (continued)

Division of Curriculum, Assessment & Instruction (continued)

CURRICULUM, ASSESSMENT & INSTRUCTION

Literacy (634), Mathematics (636), Science (637), Art & Music (631/632), Health & PE (633/630), Social Studies (638), World Languages (639)

Chief Academic Officer: Ellen Miller-Brown, Ph.D.

Purpose: Curriculum, Assessment & Instruction provides leadership, direction, and support for:

- Curriculum - reviewing, revising, and implementing the district's K-12 curriculum
- Teacher professional development - coordinating professional learning opportunities for certified staff
- Fine Arts, PE and Health – implementing the district's K-12 Fine Arts, PE and Health programs
- Literacy - implementing the district's K-12 literacy programs, including the requirements of the Colorado Basic Literacy Act
- Math - implementing the district's K-12 math program
- Science - implementing the district's PK-12 science program including the FOSS Science Program Center that provides schools with training and materials to implement the FOSS Science program
- Social Studies – implementing the district's social studies program
- Title 2 Highly Qualified Staff Federal Grant
- Learning Materials Center – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials



Goals:

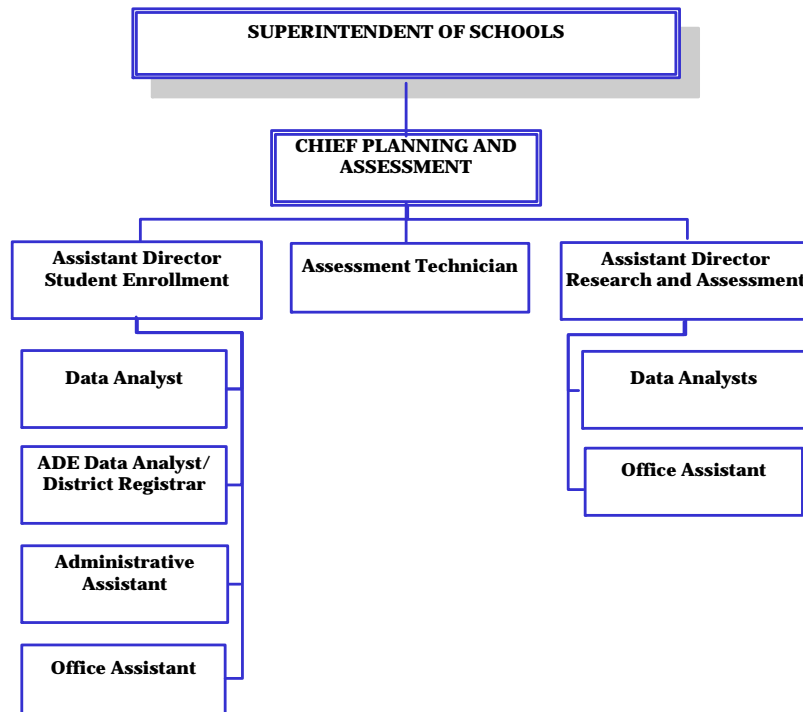
- Implement a system that will provide time during the school day on a regular basis for teachers to achieve TIES goals.
- Revise curriculum for each content area that is aligned to state standards and:
 - Ensures a personally relevant, culturally-responsive curriculum.
 - Includes an assessment continuum to monitor, intervene and extend learning to on-grade- level or above.
- 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.
- Engage community in discussions about the importance of high expectations for all students.

Indicators of Demand: Over 29,000 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 development required for the instructional use of the data from these assessments.



District Organizational Operating Departments (continued)

Planning and Assessment Department



PLANNING AND ASSESSMENT (608)

Chief of Planning and Assessment:
Jonathan Dings, Ph.D.

Purpose: Planning and Assessment is responsible for centralized student enrollment; coordinating the collection of data related to the District Improvement Plan; designing and conducting evaluations of programs, staff, and policies at the district and building level; screening research proposals from outside the district; and collecting and reporting graduation, dropout, suspension, and expulsion information. The department coordinates state-mandated testing and district survey administration, as well as state

and federal accountability reporting such as student October count, student end-of-year, and Adequate Yearly Progress. In addition to supporting schools in continuous improvement planning, the staff provides consultation and training to BVSD personnel in test administration, development, scoring and reporting, questionnaire construction, evaluation, design, and various others aspects of the collection, analysis and interpretation of data. The department conducts open enrollment and an online student enrollment process.

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:

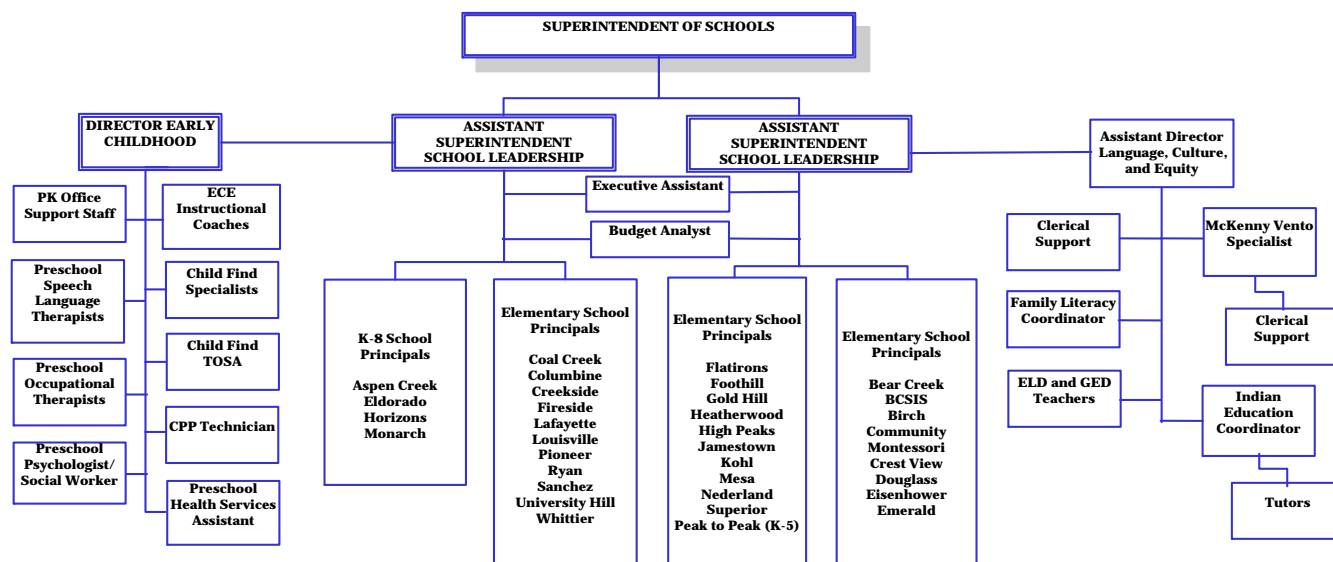
- Improvement planning data needs from schools, central administration, and board; state and federal accountability testing and reporting; state law related to open enrollment; research, planning, and evaluation needs of the district involving design, data collection and analysis; and interpretation and reporting.





District Organizational Operating Departments (continued)

School Leadership/Elementary Education Administration



ELEMENTARY SCHOOL LEADERSHIP (617)

Assistant Superintendents for School Leadership: Von Sheppard (Elem.), Sandy Ripplinger (Elem. & K8)

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.

EARLY CHILDHOOD EDUCATION (610)

Department Head: Donna Arnold

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 3 and 4 year old children who are educationally at risk. BVSD also offers a sliding fee scale based on enrollment 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 Education Administration (continued)

LANGUAGE, CULTURE & EQUITY (616)

Department Heads: Leonora Velasquez, Mim Campos

Purpose: Under federal and state regulations the district is required to identify, assess, and provide English language acquisition services to identify limited English proficient students. The General Operating Fund moneys allocated to the department of Language, Culture, and Equity 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.

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: 7 elementary (Whittier, Pioneer, University Hill, Creekside, Columbine, Sanchez, Emerald) and 2 secondary schools (Halcyon and Justice High) in BVSD currently qualify for Title I funding, serving over 2200 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 4-5 sites around the district. Pre-school 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 Fund support for transportation.

Indicators of Demand: Approximately 800 students qualify for these services in BVSD each year.

Title VII Indian Education

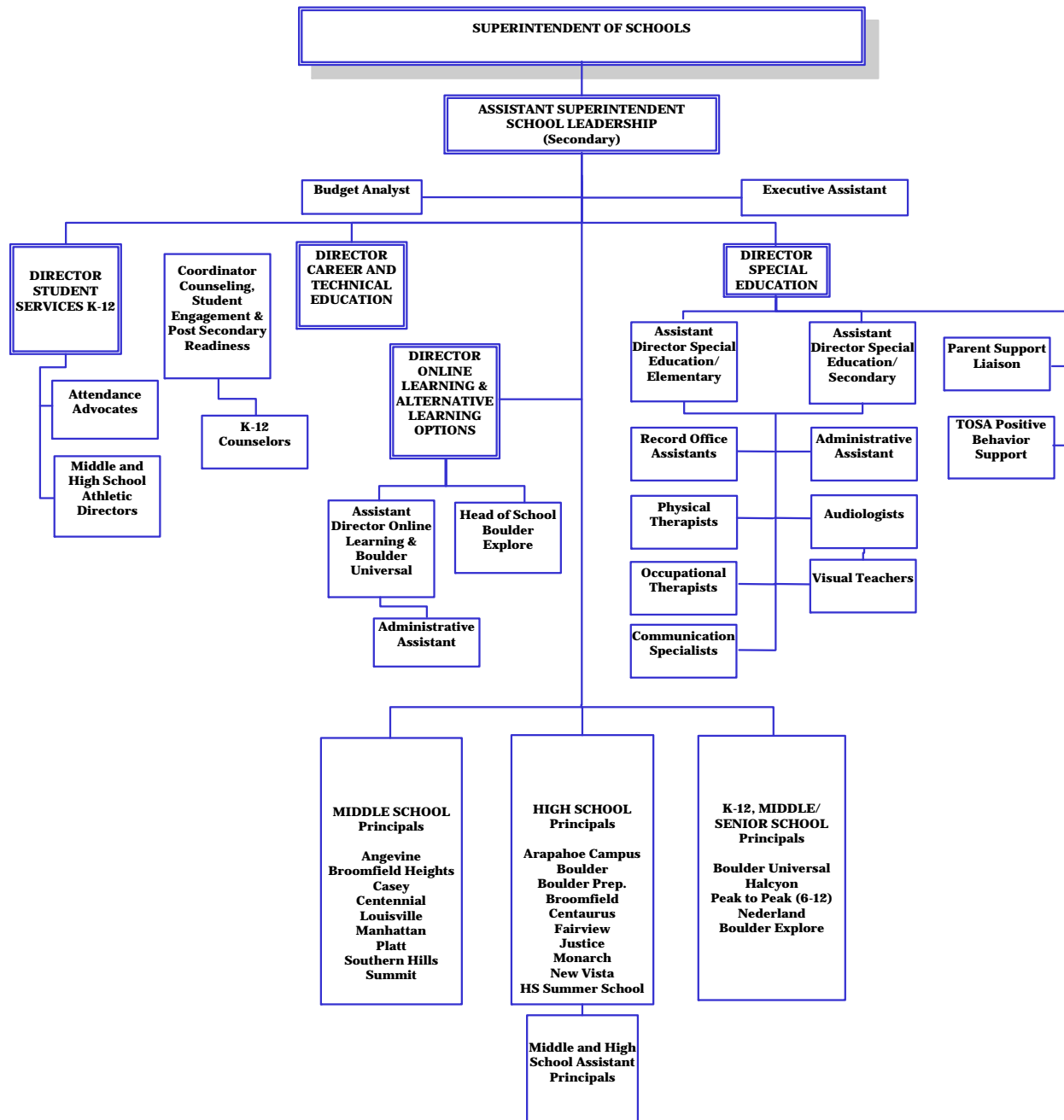
Purpose: Native American students are one of the lowest achieving groups in BVSD. This program provides community and academic support for these students and is funded by Title VII.

Indicators of Demand: We have 144 students identified as American Indian in BVSD. We offer tutoring and school supplies services for them through the Title VII grant as this group is one of the lowest performing on TCAP in our district.



District Organizational Operating Departments (continued)

School Leadership/Secondary Education Administration





District Organizational Operating Departments (continued)

Secondary Education Administration (continued)

SECONDARY SCHOOL LEADERSHIP (619)

Assistant Superintendent for School Leadership: Deirdre M. Pilch, Ed.D. (Secondary)

Purpose: Secondary administration provides funds for staffing, instruction, support, activities coordination, general assistance, and supervision for secondary schools and programs, summer school, district Athletics and Activities, Career and Technical Education, Online Learning, and Counseling and Career Services. Resources are provided for expenditures of these functions and the local school improvement efforts.

Indicators of Demand:

- Support and technical assistance are provided for schools, administrators, community groups, and the accountability process across the district.

STUDENT SERVICES K-12 (635)

Department Head: Michele DeBerry

Purpose: Manage secondary athletics, K-12 intramural and activity programs including allocation and oversight of the Athletics Fund. Assist school administration conducting school discipline through restorative practices. Support school attendance policies and practices which lead to maximum student time in class. Mentor assistant principals and athletic directors in adherence to BVSD Board of Education policy, state law and district-endorsed best practices. Support the Community School Program and the district Operations Department in use, maintenance, and upgrade decisions and financing.

Indicators of Demand:

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

CAREER AND TECHNICAL EDUCATION (609)

Department Head: Joan Bludorn

Purpose: Career and Technical Education (CTE) is responsible for planning, developing and promoting CTE programs for BVSD students and assures compliance with Colorado Community College System regulations for Career and Technical Act (CTA) reimbursement, Perkins funding, CTE program approvals, and teacher CTE endorsement.

Indicators of Demand:

- Legislative designation, labor market data, and secondary student demand.



District Organizational Operating Departments (continued)

Secondary Education Administration (continued)

ONLINE LEARNING & ALTERNATIVE LEARNING OPTIONS (625)

Department Head: Kurt LeVasseur

Purpose:

Online learning extends the school day and year keeping students at grade level, augments course availability, allows for self-paced learning, provides opportunity for accelerated learning, and responds to failed courses with online credit recovery (CR). Boulder Universal (BU) reduces student loss by providing flexible full-time and part-time online options, and offers alternatives to students unable to physically attend school and those who struggle within traditional learning environments. Brick and mortar schools are supported in creating relevant and interesting blended learning environments and reducing teacher substitutes through online professional development. Boulder Explore (BE) is a dynamic, student-centered inclusive learning community designed to enrich and support home school education. The vision of Boulder Explore is to be an innovative model for family-centered education that recognizes the importance of both individual and group learning for school-age children. BE offers an innovative, part-time public school option for home school students.

Indicators of Demand:

- October 1 Count
- Course Failure
- Student Demand

SPECIAL EDUCATION (611)

Department Head: Ron Yauchzee

Purpose: Under federal and state regulations, the Boulder Valley School District is required to seek out and identify all potentially disabled students from 3 to 21 years of age, and to provide individualized education services (instructional and educationally related services) for these students, who qualify for services under state and federal guidelines for students with disabilities. Services are provided in accordance with federal and state law and serve the disability conditions as defined by the state of Colorado.

Indicators of Demand

- The number of disabled students identified and served each year is approximately 2,900.
- Homebound instruction is provided for approximately 10 students per year.



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	Projected # of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	290	Aspen Creek K-8	Brett Livingston	903
Bear Creek	Kent Cruger	375	Eldorado K-8	Robyn Hamasaki	945
Birch	Tracy Stegall	362	Halcyon	Matthew Dudek	21
Coal Creek	John Klemele	457	Monarch K-8	Melisa Potes	820
Columbine	Guillermo Medina	409	Nederland Middle/Senior	Lynn Donnelly	256
Community Montessori	Shannon Minch	252	Boulder Explore	Sonny Zhn	50
Creekside	James Hill	315	Boulder Universal	Kurt LeVasseur	116
Crest View	Ned Levine	642		Total	3,111
Douglass	Jonathan Wolfer	429	Middle Schools (6-8)	Principal	
Eisenhower	Lisa McKercher	435	Angevine	Mike Medina	590
Emerald	Samara Williams	307	Broomfield Heights	Chris Meyer	543
Fireside	Pat Heinz-Pribyl	472	Casey	Alison Boggs	578
Flatirons	Scott Boesel	301	Centennial	Cheryl Scott	529
Foothill	Melissa Ribordy	560	Louisville	Adam Fels	623
Gold Hill	Josh Baldner	28	Manhattan School of Arts & Academics	Robbyn Fernandez	503
Heatherwood	Brent Caldwell	357	Nevin Platt	Kevin Gates, Ph.D.	514
High Peaks	Lora de la Cruz	286	Southern Hills	Terry Gillach	532
Jamestown	Scott Boesel	19		Total	4,412
Kohl	Cindy Kaier	457			
Lafayette	Stephanie Jackman	587	High Schools (9-12)	Principal	
Louisville	Jennifer Rocke	548	Arapahoe Campus	Joan Bludorn	200
Mesa	Josh Baldner	353	Boulder	Kevin Braney	1,858
Nederland	Jeff Miller	270	Broomfield	Ginger Ramsey	1,419
Escuela Bilingüe Pioneer	Kristen Nelson-Steinhoff	385	Centaurus	Rhonda Hanford	1,010
Barnard D. Ryan	Tobey Bassoff	415	Fairview	Donald Stensrud	2,125
Alicia Sanchez	Doris Candalaria	301	Monarch	Jerry Lee Anderson	1,550
Superior	Jennifer Ikenoaye	549	New Vista	Kirk Quitter	295
University Hill	Ina Rodriguez-Myer	340		Total	8,457
Whittier International	Becky Escamilla	416			
Total		10,917	Charter Schools	Principal	
			Boulder Preparatory High	Andre Adeli	125
			Horizons K-8	John McCluskey	340
			Peak to Peak K-12	Kyle Mathews	1,442
			Summit Middle	James Eagen	336
			Justice High	Jeremy Jimenez	115
			Total	Total	2,358
			Other (Contracted, CPP, SPED)		578
			Total District Enrollment		29,833



Our Schools (continued)

Elementary School Budgets

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$2,014,683 non-SRA	SRA		Total Budget \$2,364,891 non-SRA	SRA	
Utilities:	-	\$ 60,360	\$ -		\$ 87,723	\$ -	
Regular Education:	17.642	1,350,175	9,888		1,361,073	25,863	
Special Education:	2.200	153,073	156		363,944	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		80,783	-	
Extra Curricular Education:	-	4,533	-		4,909	-	
Talented & Gifted:	0.220	8,583	-		8,544	-	
Library Services:	1.000	84,612	115		84,612	-	
School Administration:	3.000	232,805	296		219,629	-	
Maintenance:	1.750	89,637	975		100,942	2,626	
Health Room:	0.500	18,885	-		18,885	-	
Curriculum/Staff Development:	-	-	590		-	5,358	
Student Support Services:	-	-	-		-	-	
TOTALS:	26.312	\$ 2,002,663	\$ 12,020	30.606	\$ 2,331,044	\$ 33,847	

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$3,311,718 non-SRA	SRA		Total Budget \$3,476,206 non-SRA	SRA	
Utilities:	-	\$ 63,959	\$ -		\$ 101,302	\$ -	
Regular Education:	24.263	1,787,713	21,752		2,225,319	40,337	
Special Education:	4.267	287,011	-		315,524	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	6.700	541,254	-		177,723	-	
Extra Curricular Education:	-	4,533	-		4,954	-	
Talented & Gifted:	0.767	50,215	699		14,590	-	
Library Services:	1.000	84,612	-		84,612	2,709	
School Administration:	4.150	336,954	3,622		341,893	1,808	
Maintenance:	2.000	100,942	6,073		134,850	2,554	
Health Room:	0.563	21,264	-		23,606	-	
Curriculum/Staff Development:	-	-	1,115		-	4,425	
Student Support Services:	-	-	-		-	-	
TOTALS:	43.710	\$ 3,278,457	\$ 33,261	44.871	\$ 3,424,373	\$ 51,833	

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,377,133 non-SRA	SRA		Total Budget \$2,669,029 non-SRA	SRA	
Utilities:	-	\$ 77,597	\$ -		\$ 67,699	\$ -	
Regular Education:	21.264	1,629,479	10,630		1,451,957	46,198	
Special Education:	3.025	196,271	-		473,057	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		234,274	-	
Extra Curricular Education:	-	4,909	-		-	-	
Talented & Gifted:	0.263	10,260	-		7,413	-	
Library Services:	1.000	84,612	-		21,210	-	
School Administration:	3.250	238,767	602		225,716	2,000	
Maintenance:	2.000	100,942	-		100,942	3,250	
Health Room:	0.563	21,264	-		18,885	-	
Curriculum/Staff Development:	-	-	1,800		-	-	
Student Support Services:	-	-	-		16,428	-	
TOTALS:	31.365	\$ 2,364,101	\$ 13,032	36.178	\$ 2,617,581	\$ 51,448	



Our Schools (continued)

Elementary School Budgets

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$2,905,628 non-SRA	SRA		Staff	Total Budget \$2,334,763 non-SRA	SRA
Utilities:	-	\$ 95,264	\$ -	Utilities:	-	\$ 69,346	\$ -
Regular Education:	21.497	1,653,100	16,056	Regular Education:	18.633	1,356,993	42,785
Special Education:	8.878	533,706	-	Special Education:	4.167	282,846	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	1.500	121,177	-	English as a Second Language:	2.200	177,723	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.258	10,066	-	Talented & Gifted:	0.201	7,841	602
Library Services:	1.000	84,612	-	Library Services:	-	-	-
School Administration:	3.000	247,690	1,441	School Administration:	3.125	225,464	251
Maintenance:	2.500	123,545	3,471	Maintenance:	2.500	123,545	7,020
Health Room:	0.382	14,427	-	Health Room:	0.500	18,885	-
Curriculum/Staff Development:	-	-	913	Curriculum/Staff Development:	-	-	501
Student Support Services:	-	-	160	Student Support Services:	0.366	16,428	-
TOTALS:	39.015	\$ 2,883,587	\$ 22,041	TOTALS:	31.692	\$ 2,283,604	\$ 51,159

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$1,810,199 non-SRA	SRA		Staff	Total Budget \$3,118,731 non-SRA	SRA
Utilities:	-	\$ 56,742	\$ -	Utilities:	-	\$ 96,181	\$ -
Regular Education:	14.718	1,111,516	17,983	Regular Education:	27.584	2,126,742	28,274
Special Education:	3.957	240,004	-	Special Education:	4.252	218,142	80
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	-	-	-	English as a Second Language:	1.000	80,783	-
Extra Curricular Education:	-	-	-	Extra Curricular Education:	-	-	-
Talented & Gifted:	0.171	6,671	-	Talented & Gifted:	0.344	13,419	-
Library Services:	0.500	42,305	-	Library Services:	1.000	84,612	-
School Administration:	2.875	224,899	516	School Administration:	3.900	297,729	3,933
Maintenance:	1.750	89,637	842	Maintenance:	3.000	146,151	3,000
Health Room:	0.500	18,885	-	Health Room:	0.500	18,885	-
Curriculum/Staff Development:	-	-	154	Curriculum/Staff Development:	-	-	800
Student Support Services:	-	-	45	Student Support Services:	-	-	-
TOTALS:	24.471	\$ 1,790,659	\$ 19,540	TOTALS:	41.580	\$ 3,082,644	\$ 36,087

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$258,222 non-SRA	SRA		Staff	Total Budget \$2,113,404 non-SRA	SRA
Utilities:	-	\$ 13,009	\$ -	Utilities:	-	\$ 99,277	\$ -
Regular Education:	2.277	179,651	808	Regular Education:	16.491	1,281,061	30,583
Special Education:	0.400	24,854	-	Special Education:	5.085	246,102	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	-	-	-	English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-	Extra Curricular Education:	-	-	-
Talented & Gifted:	0.016	626	-	Talented & Gifted:	0.215	8,387	-
Library Services:	-	-	54	Library Services:	1.000	84,612	-
School Administration:	0.225	19,382	-	School Administration:	2.875	215,437	414
Maintenance:	0.250	11,302	40	Maintenance:	2.500	123,545	3,728
Health Room:	0.150	5,666	-	Health Room:	0.500	18,885	-
Curriculum/Staff Development:	-	-	26	Curriculum/Staff Development:	-	-	1,373
Student Support Services:	-	-	-	Student Support Services:	-	-	-
TOTALS:	3.318	\$ 257,294	\$ 928	TOTALS:	28.666	\$ 2,077,306	\$ 36,098



Our Schools (continued)

Elementary School Budgets

147 JAMESTOWN ELEMENTARY				150 KOHL ELEMENTARY			
	Staff	Total Budget \$252,881 non-SRA	SRA		Total Budget \$2,732,892 non-SRA	SRA	
Utilities:	-	\$ 15,764	\$ -	-	\$ 66,644	\$ -	-
Regular Education:	2.277	179,651	648	22.471	1,722,556	24,998	-
Special Education:	0.300	16,595	-	7.119	414,067	1,400	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-	-
Extra Curricular Education:	-	2,804	-	-	2,284	-	-
Talented & Gifted:	0.013	505	-	0.274	10,687	-	-
Library Services:	-	-	-	1.000	84,612	-	-
School Administration:	0.225	19,769	56	3.500	262,633	500	-
Maintenance:	0.250	11,302	62	2.500	123,545	4,800	-
Health Room:	0.150	5,666	-	0.375	14,164	-	-
Curriculum/Staff Development:	-	-	59	-	-	2	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	3.215	\$ 252,056	\$ 825	37.239	\$ 2,701,192	\$ 31,700	

153 LAFAYETTE ELEMENTARY				154 RYAN ELEMENTARY			
	Staff	Total Budget \$3,614,295 non-SRA	SRA		Total Budget \$2,540,848 non-SRA	SRA	
Utilities:	-	\$ 63,091	\$ -	-	\$ 46,534	\$ -	-
Regular Education:	28.372	2,182,879	28,456	20.518	1,572,286	31,629	-
Special Education:	10.237	559,040	-	5.083	266,480	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.200	96,939	-	1.000	80,783	-	-
Extra Curricular Education:	-	3,832	-	-	1,125	-	-
Talented & Gifted:	1.362	102,247	-	1.256	97,710	-	-
Library Services:	1.000	84,612	5,000	1.000	84,612	-	-
School Administration:	4.350	324,444	-	2.925	219,632	1,700	-
Maintenance:	2.500	123,545	4,000	2.000	100,942	3,500	-
Health Room:	0.625	23,606	-	0.463	17,487	-	-
Curriculum/Staff Development:	-	-	1,200	-	-	-	-
Student Support Services:	0.250	11,220	184	0.366	16,428	-	-
TOTALS:	49.896	\$ 3,575,455	\$ 38,840	34.611	\$ 2,504,019	\$ 36,829	

156 FIRESIDE ELEMENTARY				157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$2,593,713 non-SRA	SRA		Total Budget \$3,051,885 non-SRA	SRA	
Utilities:	-	\$ 121,045	\$ -	-	\$ 71,333	\$ -	-
Regular Education:	21.752	1,683,306	39,503	26.507	2,030,863	36,030	-
Special Education:	1.833	131,019	-	6.085	349,159	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	1.600	129,254	-	0.700	56,550	-	-
Extra Curricular Education:	-	2,105	-	-	2,608	-	-
Talented & Gifted:	0.268	10,456	-	0.311	12,134	-	-
Library Services:	1.000	84,612	957	1.000	84,612	-	-
School Administration:	3.125	240,741	269	3.625	258,434	3,024	-
Maintenance:	2.500	123,545	3,392	2.500	123,545	2,780	-
Health Room:	0.500	18,885	-	0.500	18,885	-	-
Curriculum/Staff Development:	-	-	4,624	-	-	1,928	-
Student Support Services:	-	-	-	-	-	-	-
TOTALS:	32.578	\$ 2,544,968	\$ 48,745	41.228	\$ 3,008,123	\$ 43,762	



Our Schools (continued)

Elementary School Budgets

158 COAL CREEK ELEMENTARY				161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,313,378 non-SRA	SRA		Staff	Total Budget \$1,712,245 non-SRA	SRA
Utilities:	-	\$ 58,360	\$ -		-	\$ 41,541	\$ -
Regular Education:	20.695	1,587,903	18,551		14.380	1,099,886	22,259
Special Education:	2.000	165,196	-		2.950	202,800	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		0.200	16,156	-
Extra Curricular Education:	-	-	-		-	2,152	-
Talented & Gifted:	0.273	10,651	-		0.181	7,061	-
Library Services:	1.000	84,612	-		0.200	16,922	-
School Administration:	3.250	259,520	3,422		2.750	213,212	3,537
Maintenance:	2.000	100,942	2,543		1.250	61,771	2,155
Health Room:	0.563	21,264	-		0.500	18,885	-
Curriculum/Staff Development:	-	-	414		-	-	3,908
Student Support Services:	-	-	-		-	-	-
TOTALS:	29.781	\$ 2,288,448	\$ 24,930		22.411	\$ 1,680,386	\$ 31,859

164 CREEKSIDE ELEMENTARY				166 MESA ELEMENTARY			
	Staff	Total Budget \$2,548,461 non-SRA	SRA		Staff	Total Budget \$2,058,217 non-SRA	SRA
Utilities:	-	\$ 66,646	\$ -		-	\$ 68,818	\$ -
Regular Education:	19.909	1,477,801	32,321		17.026	1,299,891	17,240
Special Education:	6.583	390,375	-		3.625	232,925	469
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	2.200	177,723	-		-	-	-
Extra Curricular Education:	-	4,533	-		-	4,533	-
Talented & Gifted:	0.213	8,308	132		0.213	8,308	-
Library Services:	0.450	38,131	2,633		0.500	42,305	-
School Administration:	3.125	229,095	3,598		3.000	226,937	635
Maintenance:	2.000	100,942	3,949		2.750	134,850	1,465
Health Room:	0.250	9,443	-		0.500	18,885	-
Curriculum/Staff Development:	-	-	2,796		-	-	873
Student Support Services:	-	-	35		-	-	83
TOTALS:	34.730	\$ 2,502,997	\$ 45,464		27.614	\$ 2,037,452	\$ 20,765

169 NEDERLAND ELEMENTARY				180 PIONEER ELEMENTARY			
	Staff	Total Budget \$1,809,033 non-SRA	SRA		Staff	Total Budget \$2,819,554 non-SRA	SRA
Utilities:	-	\$ 84,141	\$ -		-	\$ 81,429	\$ -
Regular Education:	13.442	1,012,828	23,732		21.053	1,572,427	47,799
Special Education:	3.958	240,047	1,500		4.579	279,558	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	0.200	16,156	-		4.300	347,372	-
Extra Curricular Education:	-	374	-		-	4,533	-
Talented & Gifted:	0.158	6,165	150		0.261	10,182	-
Library Services:	0.500	42,305	-		1.000	84,612	-
School Administration:	2.875	233,055	350		2.800	217,471	4,900
Maintenance:	2.500	123,545	2,800		3.000	146,151	4,884
Health Room:	0.500	18,885	-		-	-	-
Curriculum/Staff Development:	-	-	3,000		-	-	1,464
Student Support Services:	-	-	-		0.366	16,428	344
TOTALS:	24.133	\$ 1,777,501	\$ 31,532		37.359	\$ 2,760,163	\$ 59,391



Our Schools (continued)

Elementary School Budgets

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$2,836,640 non-SRA	SRA		Total Budget \$2,654,265 non-SRA	SRA	
Utilities:	-	\$ 96,448	\$ -		\$ 76,414	\$ -	
Regular Education:	26.007	2,017,010	28,029		1,542,815	21,704	
Special Education:	2.000	124,278	-		206,875	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		323,137	-	
Extra Curricular Education:	-	2,804	-		-	-	
Talented & Gifted:	0.332	12,951	-		9,520	-	
Library Services:	1.000	84,612	-		84,612	-	
School Administration:	3.775	306,076	4,300		229,378	1,214	
Maintenance:	2.750	134,850	4,061		134,850	874	
Health Room:	0.500	18,885	-		21,264	-	
Curriculum/Staff Development:	-	-	2,332		-	1,580	
Student Support Services:	-	-	4		-	28	
TOTALS:	36.364	\$ 2,797,914	\$ 38,726	35.530	\$ 2,628,865	\$ 25,400	

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$1,603,087 non-SRA	SRA		Total Budget \$1,655,332 non-SRA	SRA	
Utilities:	-	\$ 40,851	\$ -		\$ 40,131	\$ -	
Regular Education:	14.380	1,099,886	26,232		1,012,830	16,722	
Special Education:	1.033	56,755	-		82,672	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	0.600	48,469	-		96,939	-	
Extra Curricular Education:	-	2,804	-		3,831	-	
Talented & Gifted:	0.179	6,983	-		6,243	-	
Library Services:	0.350	29,668	178		42,305	-	
School Administration:	2.875	213,632	2,540		222,995	1,484	
Maintenance:	1.250	61,771	1,744		89,637	1,151	
Health Room:	0.300	11,331	-		14,164	-	
Curriculum/Staff Development:	-	-	243		-	1,787	
Student Support Services:	-	-	-		22,441	-	
TOTALS:	20.967	\$ 1,572,150	\$ 30,937	21.777	\$ 1,634,188	\$ 21,144	

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$2,500,970 non-SRA	SRA
Utilities:	-	\$ 34,002	\$ -
Regular Education:	21.917	1,624,782	15,102
Special Education:	2.400	181,869	137
Vocational Education:	-	-	-
English as a Second Language:	2.500	201,960	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.257	10,025	-
Library Services:	1.000	84,612	-
School Administration:	3.125	230,956	19
Maintenance:	1.750	89,637	983
Health Room:	0.563	21,264	-
Curriculum/Staff Development:	-	-	1,089
Student Support Services:	-	-	-
TOTALS:	33.512	\$ 2,483,640	\$ 17,330



Our Schools (continued)

Middle School Budgets

225 BROOMFIELD HEIGHTS MIDDLE

	Staff	Total Budget \$3,612,775 non-SRA	SRA
Utilities:	-	\$ 114,062	\$ -
Regular Education:	25.372	1,999,953	38,599
Special Education:	9.278	566,746	906
Vocational Education:	-	-	-
English as a Second Language:	1.000	80,783	755
Extra Curricular Education:	-	23,678	-
Talented & Gifted:	0.197	7,686	340
Library Services:	1.000	84,612	3,399
School Administration:	5.000	391,346	1,058
Maintenance:	3.250	157,455	5,288
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,872
Student Support Services:	1.530	132,482	755
TOTALS:	46.627	\$ 3,558,803	\$ 53,972

230 MANHATTAN MIDDLE

	Staff	Total Budget \$3,557,970 non-SRA	SRA
Utilities:	-	\$ 147,400	\$ -
Regular Education:	23.120	1,828,005	37,625
Special Education:	9.064	582,379	719
Vocational Education:	-	-	-
English as a Second Language:	2.000	161,567	598
Extra Curricular Education:	-	17,071	-
Talented & Gifted:	0.180	7,022	500
Library Services:	1.000	84,612	6,410
School Administration:	5.208	401,094	-
Maintenance:	3.000	146,151	3,886
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	11,173
Student Support Services:	1.400	121,224	534
TOTALS:	44.972	\$ 3,496,525	\$ 61,445

240 CASEY MIDDLE

	Staff	Total Budget \$3,865,126 non-SRA	SRA
Utilities:	-	\$ 52,679	\$ -
Regular Education:	28.500	2,231,575	36,185
Special Education:	6.625	480,721	-
Vocational Education:	-	-	-
English as a Second Language:	2.900	234,274	-
Extra Curricular Education:	-	6,972	-
Talented & Gifted:	0.209	8,153	-
Library Services:	0.860	72,809	1,204
School Administration:	5.000	411,325	500
Maintenance:	3.250	157,455	6,735
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	533
Student Support Services:	2.130	163,580	426
TOTALS:	49.474	\$ 3,819,543	\$ 45,583

250 CENTENNIAL MIDDLE

	Staff	Total Budget \$3,361,382 non-SRA	SRA
Utilities:	-	\$ 116,768	\$ -
Regular Education:	25.255	1,994,940	27,096
Special Education:	3.190	247,130	577
Vocational Education:	-	-	-
English as a Second Language:	2.000	161,567	241
Extra Curricular Education:	-	23,677	-
Talented & Gifted:	0.193	7,528	1,565
Library Services:	1.000	84,612	4,828
School Administration:	4.708	399,686	3,585
Maintenance:	3.000	146,151	4,013
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	6,436
Student Support Services:	1.500	129,882	1,100
TOTALS:	40.846	\$ 3,311,941	\$ 49,441

252 ANGEVINE MIDDLE

	Staff	Total Budget \$4,289,033 non-SRA	SRA
Utilities:	-	\$ 179,988	\$ -
Regular Education:	27.650	2,162,967	45,642
Special Education:	9.878	616,307	1,000
Vocational Education:	-	-	-
English as a Second Language:	3.000	242,352	2,000
Extra Curricular Education:	-	25,147	-
Talented & Gifted:	1.209	87,828	-
Library Services:	1.000	84,612	5,000
School Administration:	5.500	491,189	11,803
Maintenance:	3.750	180,059	8,500
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	3,000
Student Support Services:	1.630	141,139	500
TOTALS:	53.617	\$ 4,211,588	\$ 77,445

254 LOUISVILLE MIDDLE

	Staff	Total Budget \$3,790,047 non-SRA	SRA
Utilities:	-	\$ 153,700	\$ -
Regular Education:	27.860	2,230,843	46,117
Special Education:	7.252	465,936	549
Vocational Education:	-	-	-
English as a Second Language:	0.670	54,157	-
Extra Curricular Education:	-	25,513	-
Talented & Gifted:	0.224	8,738	298
Library Services:	1.000	84,612	7,600
School Administration:	5.000	398,359	-
Maintenance:	3.250	157,455	3,700
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	807
Student Support Services:	1.740	150,663	1,000
TOTALS:	46.996	\$ 3,729,976	\$ 60,071



Our Schools (continued)

Middle School Budgets

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$3,028,379			Staff	Total Budget \$3,416,450	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ 178,321	\$ -		-	\$ 143,951	\$ -
Regular Education:	23.590	1,843,782	31,705		24.750	1,937,540	35,526
Special Education:	1.800	148,678	400		7.752	507,233	744
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	28,998	-		-	24,778	-
Talented & Gifted:	0.185	7,217	200		0.195	7,606	-
Library Services:	1.000	84,612	300		1.000	84,612	4,142
School Administration:	5.000	392,020	-		5.000	387,667	-
Maintenance:	3.750	180,059	5,800		3.000	146,151	5,512
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	1,100		-	-	3,320
Student Support Services:	1.440	124,687	500		1.470	127,285	383
TOTALS:	36.765	\$ 2,988,374	\$ 40,005		43.167	\$ 3,366,823	\$ 49,627



Our Schools (continued)

High School Budgets

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$9,687,449 non-SRA	SRA		Staff	Total Budget \$7,540,751 non-SRA	SRA
Utilities:	-	\$ 362,645	\$ -	Utilities:	-	\$ 281,382	\$ -
Regular Education:	76.890	6,176,112	167,852	Regular Education:	58.900	4,656,991	117,981
Special Education:	12.878	864,100	4,307	Special Education:	9.606	711,356	1,651
Vocational Education:	0.800	64,628	-	Vocational Education:	0.600	48,469	3,935
English as a Second Language:	2.750	222,210	411	English as a Second Language:	0.600	48,469	-
Extra Curricular Education:	-	111,115	-	Extra Curricular Education:	-	89,565	-
Talented & Gifted:	0.259	10,104	-	Talented & Gifted:	0.191	7,451	-
Library Services:	2.000	130,549	-	Library Services:	1.600	112,173	-
School Administration:	11.750	880,457	20,500	School Administration:	9.350	750,344	5,218
Maintenance:	5.000	237,486	20,000	Maintenance:	8.850	411,121	9,541
Health Room:	-	-	-	Health Room:	-	-	-
Curriculum/Staff Development:	-	-	700	Curriculum/Staff Development:	-	-	567
Student Support Services:	5.100	413,894	379	Student Support Services:	3.500	282,207	2,330
TOTALS:	117.427	\$ 9,473,300	\$ 214,149	TOTALS:	93.197	\$ 7,399,528	\$ 141,223

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$6,782,888 non-SRA	SRA		Staff	Total Budget \$10,846,420 non-SRA	SRA
Utilities:	-	\$ 283,511	\$ -	Utilities:	-	\$ 419,939	\$ -
Regular Education:	46.690	3,695,525	110,655	Regular Education:	90.100	7,127,372	139,231
Special Education:	12.068	830,341	3,712	Special Education:	12.068	830,340	3,446
Vocational Education:	0.400	32,313	6,518	Vocational Education:	0.200	16,156	-
English as a Second Language:	2.200	177,723	1,568	English as a Second Language:	1.400	113,097	-
Extra Curricular Education:	-	99,024	-	Extra Curricular Education:	-	130,824	-
Talented & Gifted:	1.142	86,322	1,255	Talented & Gifted:	0.300	11,704	5,265
Library Services:	1.000	84,612	-	Library Services:	2.000	130,549	-
School Administration:	8.500	706,841	2,946	School Administration:	12.525	983,036	10,084
Maintenance:	6.750	315,998	9,306	Maintenance:	10.000	463,236	12,495
Health Room:	-	-	-	Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,634	Curriculum/Staff Development:	-	-	1,854
Student Support Services:	4.400	330,986	1,098	Student Support Services:	5.700	445,329	2,463
TOTALS:	83.150	\$ 6,643,196	\$ 139,692	TOTALS:	134.293	\$ 10,671,582	\$ 174,838

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,270,697 non-SRA	SRA		Staff	Total Budget \$8,557,186 non-SRA	SRA
Utilities:	-	\$ 105,172	\$ -	Utilities:	-	\$ 280,680	\$ -
Regular Education:	14.556	1,147,246	41,311	Regular Education:	64.134	5,142,391	124,696
Special Education:	2.000	165,196	301	Special Education:	16.816	1,089,612	1,361
Vocational Education:	-	-	-	Vocational Education:	0.800	64,628	7,865
English as a Second Language:	0.100	8,080	100	English as a Second Language:	0.700	56,550	450
Extra Curricular Education:	-	66,853	-	Extra Curricular Education:	-	111,795	-
Talented & Gifted:	0.044	1,716	-	Talented & Gifted:	0.220	8,583	349
Library Services:	1.375	101,838	-	Library Services:	1.800	121,363	1,996
School Administration:	4.650	417,919	1,897	School Administration:	10.000	797,819	16,095
Maintenance:	2.750	135,001	2,601	Maintenance:	9.000	418,025	7,629
Health Room:	-	-	-	Health Room:	-	-	-
Curriculum/Staff Development:	-	-	288	Curriculum/Staff Development:	-	-	1,241
Student Support Services:	0.700	74,611	567	Student Support Services:	3.500	303,059	999
TOTALS:	26.175	\$ 2,223,632	\$ 47,065	TOTALS:	106.970	\$ 8,394,505	\$ 162,681



Our Schools (continued)

High School Budgets

440 ARAPAHOE RIDGE HIGH SCH				490 TECHNICAL EDUCATION CNTR			
	Staff	Total Budget \$2,020,442			Total Budget \$2,276,367		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-	\$ 243,310	\$ -	-
Regular Education:	8.622	682,906	28,010	-	-	-	-
Special Education:	2.812	199,040	-	-	-	-	-
Vocational Education:	-	-	-	27.341	1,890,198	-	-
English as a Second Language:	2.500	201,960	400	-	-	-	-
Extra Curricular Education:	-	29,562	-	-	83,654	-	-
Talented & Gifted:	0.022	858	-	-	-	-	-
Library Services:	0.875	59,531	-	-	-	-	-
School Administration:	4.717	468,934	2,299	1.000	54,205	-	-
Maintenance:	5.500	259,482	2,382	-	5,000	-	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	809	-	-	-	-
Student Support Services:	0.800	84,069	200	-	-	-	-
TOTALS:	25.848	\$ 1,986,342	\$ 34,100	28.341	\$ 2,276,367	\$ -	-



Our Schools (continued)

K-8 School Budgets

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$4,621,475 non-SRA	SRA		Staff	Total Budget \$2,937,734 non-SRA	SRA
Utilities:	-	\$ 204,625	\$ -		-	\$ 134,886	\$ -
Regular Education:	37.053	2,869,602	43,848		16.880	1,335,569	37,393
Special Education:	8.395	605,019	500		8.190	505,032	300
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		0.200	16,156	-
Extra Curricular Education:	-	24,673	-		-	75,274	-
Talented & Gifted:	0.378	14,747	350		0.046	1,796	130
Library Services:	1.000	84,612	2,000		1.375	101,838	-
School Administration:	6.250	485,373	4,328		5.500	459,259	2,430
Maintenance:	3.250	157,455	3,100		4.000	191,666	7,000
Health Room:	0.500	18,885	-		-	-	-
Curriculum/Staff Development:	-	-	800		-	-	500
Student Support Services:	1.170	101,308	250		0.790	68,405	100
TOTALS:	57.996	\$ 4,566,299	\$ 55,176		36.981	\$ 2,889,881	\$ 47,853

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$5,706,048 non-SRA	SRA		Staff	Total Budget \$5,355,722 non-SRA	SRA
Utilities:	-	\$ 161,773	\$ -		-	\$ 164,942	\$ -
Regular Education:	44.704	3,415,478	-		46.157	3,582,665	45,563
Special Education:	18.661	1,077,916	85,651		4.825	364,778	-
Vocational Education:	-	-	704		-	-	-
English as a Second Language:	-	-	-		2.000	161,567	-
Extra Curricular Education:	-	30,184	-		-	20,859	-
Talented & Gifted:	0.451	17,595	-		0.473	18,453	-
Library Services:	1.000	84,612	3,512		1.000	84,612	1,000
School Administration:	6.125	495,933	3,484		7.250	571,892	542
Maintenance:	4.000	191,363	875		4.250	202,666	7,050
Health Room:	0.563	21,264	10,684		0.563	21,264	-
Curriculum/Staff Development:	-	-	608		-	-	-
Student Support Services:	1.200	103,906	506		1.240	107,369	500
TOTALS:	76.704	\$ 5,600,024	\$ 106,024		67.758	\$ 5,301,067	\$ 54,655

507 HALCYON				461 BOULDER UNIVERSAL			
	Staff	Total Budget \$438,168 non-SRA	SRA		Staff	Total Budget \$330,815 non-SRA	SRA
Utilities:	-	\$ 5,369	\$ -		-	\$ -	\$ -
Regular Education:	1.000	81,006	-		-	-	-
Special Education:	4.000	330,393	577		-	-	-
Vocational Education:	-	-	3,494		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	-	-		-	-	-
Talented & Gifted:	-	-	-		-	-	-
Library Services:	-	-	-		-	-	-
School Administration:	-	-	-		1.700	144,191	-
Maintenance:	0.375	16,954	-		-	-	-
Health Room:	-	-	309		-	-	-
Curriculum/Staff Development:	-	-	66		-	-	-
Student Support Services:	-	-	-		1.800	186,624	-
TOTALS:	5.375	\$ 433,722	\$ 4,446		3.500	\$ 330,815	\$ -



Our Schools (continued)

K-8 School Budgets

508 BOULDER EXPLORE				
	Staff	Total Budget \$157,832		
		non-SRA	SRA	
Utilities:	-	\$ -	\$ -	-
Regular Education:	-	157,832	-	-
Special Education:	-	-	-	-
Vocational Education:	-	-	-	-
English as a Second Language:	-	-	-	-
Extra Curricular Education:	-	-	-	-
Talented & Gifted:	-	-	-	-
Library Services:	-	-	-	-
School Administration:	-	-	-	-
Maintenance:	-	-	-	-
Health Room:	-	-	-	-
Curriculum/Staff Development:	-	-	-	-
Student Support Services:	-	-	-	-
TOTALS:	-	\$ 157,832	\$ -	-



Our Schools (continued)

Charter Schools

925 SUMMIT MIDDLE SCHOOL				932 BOULDER PREPATORY HIGH SCHOOL			
Total Budget \$3,651,347				Total Budget \$1,328,978			
	General Fund	Charter		General Fund	Charter		
Utilities:	\$ 67,604	\$ -		\$ -	\$ -		
Regular Education:	-	1,991,392		-	865,720		
Special Education:	41,298	364,996		82,599	135,787		
Vocational Education:	-	-		-	-		
English as a Second Language:	-	-		-	-		
Extra Curricular Education:	-	47,926		-	-		
Talented & Gifted:	-	-		-	-		
Library Services:	-	-		-	-		
Instructional Staff Support:	-	75,821		-	6,023		
General Administration Support:	-	52,723		-	18,870		
Business Services:	-	30,444		-	11,326		
School Administration:	-	441,958		-	49,592		
Maintenance:	-	302,440		-	33,500		
Food Service:	-	-		-	-		
Community Services:	-	3,527		-	-		
Site Acquisition Services:	-	-		-	22,000		
Central Support Services:	-	140,441		-	35,746		
Enterprise:	-	9,576		-	-		
Curriculum/Staff Development:	-	-		-	-		
Student Support Services:	-	81,201		-	67,815		
TOTALS:	\$ 108,902	\$ 3,542,445		\$ 82,599	\$ 1,246,379		
952 HORIZON K-8 SCHOOL				954 JUSTICE HIGH SCHOOL			
Total Budget \$3,322,085				Total Budget \$952,675			
	General Fund	Charter		General Fund	Charter		
Utilities:	\$ 34,721	\$ -		\$ -	\$ -		
Regular Education:	-	2,043,148		-	343,466		
Special Education:	-	468,977		82,599	124,924		
Vocational Education:	-	-		-	-		
English as a Second Language:	-	-		-	-		
Extra Curricular Education:	-	2,765		-	12,500		
Talented & Gifted:	-	-		-	-		
Library Services:	-	-		-	-		
Instructional Staff Support:	-	3,920		-	-		
General Administration Support:	-	48,609		-	17,361		
Business Services:	-	29,175		-	24,873		
School Administration:	-	211,365		-	111,928		
Maintenance:	-	333,113		-	113,000		
Food Service:	-	-		-	-		
Community Services:	-	-		-	-		
Site Acquisition Services:	-	-		-	-		
Central Support Services:	-	125,171		-	33,414		
Enterprise:	-	9,177		-	-		
Curriculum/Staff Development:	-	-		-	-		
Student Support Services:	-	11,944		-	88,610		
TOTALS:	\$ 34,721	\$ 3,287,364		\$ 82,599	\$ 870,076		
956 PEAK TO PEAK CHARTER SCHOOL							
Total Budget \$14,774,701							
	General Fund	Charter					
Utilities:	\$ -	\$ -					
Regular Education:	-	12,087,567					
Special Education:	322,937	1,529,506					
Vocational Education:	-	-					
English as a Second Language:	-	264,903					
Extra Curricular Education:	-	-					
Talented & Gifted:	-	15,204					
Library Services:	-	-					
Instructional Staff Support:	-	1,415					
General Administration Support:	-	184,375					
Business Services:	-	112,565					
School Administration:	-	-					
Maintenance:	-	-					
Food Service:	-	-					
Community Services:	-	-					
Site Acquisition Services:	-	-					
Central Support Services:	-	251,525					
Health Room:	-	-					
Curriculum/Staff Development:	-	-					
Student Support Services:	-	4,704					
TOTALS:	\$ 322,937	\$ 14,451,764					



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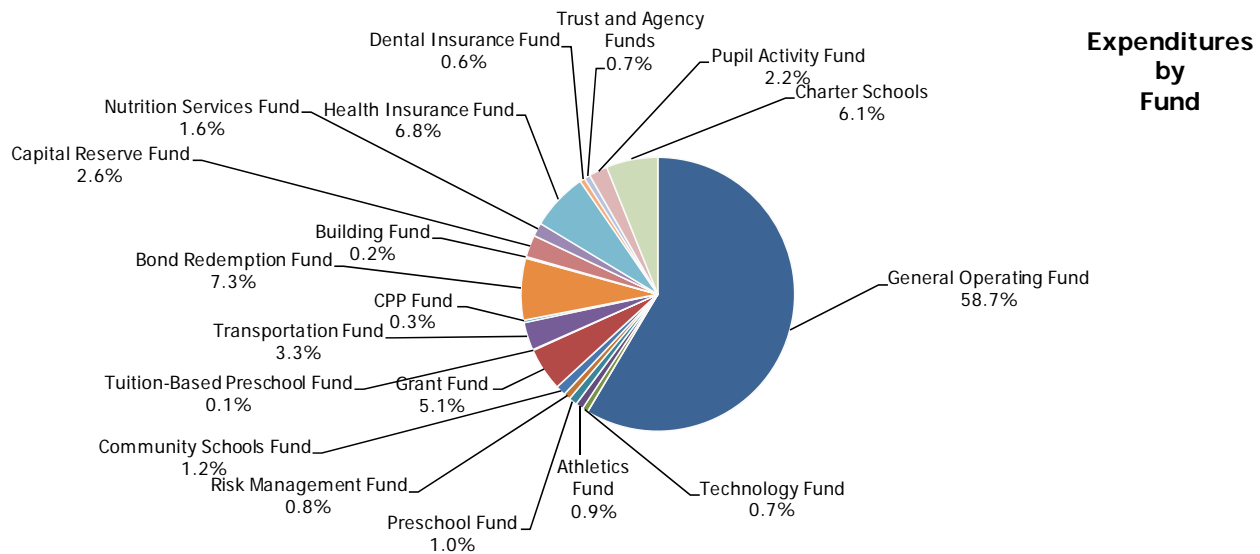
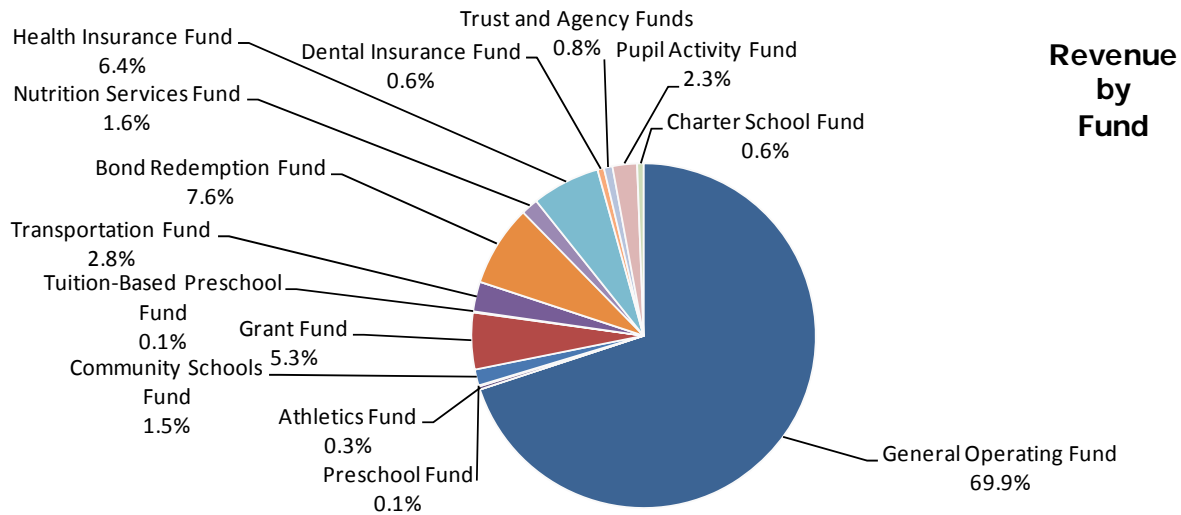
All Funds

Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
Beginning Balance	\$ 143,688,948	\$ 220,334,679	\$ 156,456,394	\$ 119,185,566	\$ 71,571,015
Revenues	513,502,990	351,090,525	366,323,052	363,962,663	368,399,427
Transfers In	33,855,310	34,989,393	45,190,240	38,350,738	37,715,957
Total Resources	691,047,248	606,414,597	567,969,686	521,498,967	477,686,399
Expenditures	436,857,258	414,968,810	403,593,879	411,577,214	385,254,697
Emergency Reserves	-	-	-	-	22,053,591
Transfers Out	33,855,310	34,989,393	45,190,240	38,350,738	37,715,957
Total Uses	470,712,568	449,958,203	448,784,119	449,927,952	445,024,245
Ending Balance	\$ 220,334,679	\$ 156,456,394	\$ 119,185,566	\$ 71,571,015	\$ 32,662,154



All Funds (continued)





All Funds (continued)

Beginning Balance Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
FUND:					
General Operating Fund	\$ 19,588,017	\$ 16,312,839	\$ 17,522,615	\$ 27,691,444	\$ 18,796,399
Technology Fund	794,170	2,078,093	1,054,230	1,339,234	774,691
Athletics Fund	273,506	188,930	240,756	402,076	327,119
Preschool Fund	-	-	-	769,839	461,501
Risk Management Fund	167,999	226,588	123,247	93,731	78,988
Community Schools Fund	809,871	595,962	488,689	166,666	169,575
Grant Fund	-	-	(1,422,177)	-	-
Tuition-Based Preschool Fund	53,210	84,197	123,690	106,469	133,901
Transportation Fund	627,240	812,240	905,330	261,429	369,813
CPP Fund	79,217	149,061	92,136	55,863	75,211
Bond Redemption Fund	17,282,227	20,663,878	24,032,073	24,325,632	24,603,078
Building Fund	87,195,962	162,152,708	94,510,828	40,349,760	2,300,000
Capital Reserve Fund	7,041,878	7,675,728	7,039,026	6,715,787	6,722,178
Food Services Fund	508,090	334,112	(364,156)	185,889	176,819
Health Insurance Fund	1,300,083	865,801	4,471,192	8,528,606	8,072,935
Dental Insurance Fund	817,329	924,125	287,142	482,931	489,773
Trust and Agency Funds	1,402,122	940,001	854,104	830,126	918,627
Pupil Activity Fund	2,321,977	2,147,463	2,431,877	2,588,688	2,747,067
Charter School Fund	3,426,050	4,182,953	4,065,792	4,291,396	4,353,340
GRAND TOTAL:	\$ 143,688,948	\$ 220,334,679	\$ 156,456,394	\$ 119,185,566	\$ 71,571,015



All Funds (continued)

Revenue Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
FUND:					
General Operating Fund	\$ 233,318,722	\$ 241,136,833	\$ 254,596,472	\$ 254,106,540	\$ 257,296,064
Technology Fund	273,280	285,469	174,980	207,108	168,214
Athletics Fund	956,730	1,211,685	1,231,596	1,184,224	1,175,000
Preschool Fund	-	-	-	-	404,250
Risk Management Fund	235,080	48,781	22,736	93,350	10,000
Community Schools Fund	5,018,588	4,970,801	5,019,627	5,202,898	5,355,119
Grant Fund	12,286,854	13,638,650	22,879,479	13,182,158	19,500,000
Tuition-Based Preschool Fund	599,024	677,448	771,365	826,984	458,388
Transportation Fund	9,716,520	10,022,839	10,463,531	10,370,434	10,200,177
CPP Fund	-	-	-	-	-
Bond Redemption Fund	25,237,980	31,786,817	28,233,752	28,451,639	28,052,663
Building Fund	184,232,807	4,336,005	730,150	46,576	25,000
Capital Reserve Fund	961,762	186,852	129,196	5,017,070	92,142
Food Services Fund	5,309,674	5,109,777	5,031,955	5,576,685	6,025,067
Health Insurance Fund	22,481,472	24,240,020	23,290,480	23,724,255	23,735,500
Dental Insurance Fund	2,143,336	2,204,958	2,166,496	2,205,519	2,231,612
Trust and Agency Funds	2,017,227	2,276,001	2,669,507	2,817,500	2,821,000
Pupil Activity Fund	7,535,399	8,160,073	8,315,935	8,399,094	8,483,085
Charter School Fund	1,178,535	797,516	595,795	2,550,629	2,366,146
GRAND TOTAL:	\$ 513,502,990	\$ 351,090,525	\$ 366,323,052	\$ 363,962,663	\$ 368,399,427



All Funds (continued)

Transfers In Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
FUND:					
General Operating Fund	\$ 776,427	\$ 642,605	\$ 742,605	\$ 587,605	\$ 812,605
Technology Fund	2,588,516	3,056,159	2,159,918	1,831,226	1,690,945
Athletics Fund	2,019,223	1,934,415	1,934,415	1,934,415	1,934,415
Preschool Fund	-	-	1,080,801	2,575,015	2,998,318
Risk Management Fund	4,162,692	2,779,703	2,797,771	2,518,191	3,007,400
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	991,068	1,363,003	1,163,003	2,065,077	2,385,212
CPP Fund	1,133,302	1,190,510	1,122,240	1,064,625	1,064,792
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	3,763,313	3,918,109	10,888,535	5,854,830	3,652,512
Food Services Fund	225,000	225,000	1,254,000	400,000	225,000
Health Insurance Fund	-	600,000	1,900,000	-	-
Dental Insurance Fund	-	-	100,000	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	18,195,769	19,279,889	20,046,952	19,519,754	19,944,758
GRAND TOTAL:	\$ 33,855,310	\$ 34,989,393	\$ 45,190,240	\$ 38,350,738	\$ 37,715,957



All Funds (continued)

Expenditure Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
FUND:					
General Operating Fund	\$ 204,516,444	\$ 207,082,981	\$ 200,978,174	\$ 226,079,113	\$ 226,001,760
Technology Fund	1,577,873	4,365,491	2,049,894	2,602,877	2,557,136
Athletics Fund	3,060,529	3,094,274	3,004,691	3,193,596	3,336,441
Preschool Fund	-	-	310,962	2,883,353	3,751,523
Risk Management Fund	4,339,183	2,931,824	2,850,023	2,626,284	3,006,202
Community Schools Fund	4,231,070	4,210,469	4,374,045	4,387,384	4,574,844
Grant Fund	12,286,854	15,060,827	21,457,302	13,182,158	19,500,000
Tuition-Based Preschool Fund	568,036	637,956	788,586	799,552	482,721
Transportation Fund	10,522,588	11,292,752	12,270,435	12,327,126	12,577,866
CPP Fund	1,063,458	1,212,328	1,127,952	1,017,221	1,076,908
Bond Redemption Fund	21,856,329	28,418,622	27,940,193	28,174,193	28,139,743
Building Fund	109,276,061	71,977,885	54,891,218	38,096,336	713,325
Capital Reserve Fund	4,091,225	4,741,663	11,340,970	10,865,509	10,161,972
Food Services Fund	5,708,652	6,033,045	5,735,910	5,985,755	6,239,695
Health Insurance Fund	22,915,754	21,234,629	21,133,066	24,179,926	26,366,358
Dental Insurance Fund	2,036,540	2,241,941	2,070,706	2,198,677	2,317,053
Trust and Agency Funds	2,479,348	2,361,898	2,693,485	2,729,000	2,730,000
Pupil Activity Fund	7,709,913	7,875,659	8,159,124	8,240,715	8,323,122
Charter School Fund	18,617,401	20,194,566	20,417,143	22,008,439	23,398,028
GRAND TOTAL:	\$ 436,857,258	\$ 414,968,810	\$ 403,593,879	\$ 411,577,214	\$ 385,254,697



All Funds (continued)

Reserves Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
FUND:					
General Operating Fund	\$ -	\$ -	\$ -	\$ -	14,076,600
Technology Fund	-	-	-	-	76,714
Athletics Fund	-	-	-	-	100,093
Preschool Fund	-	-	-	-	112,546
Risk Management Fund	-	-	-	-	90,186
Community Schools Fund	-	-	-	-	137,245
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	14,482
Transportation Fund	-	-	-	-	377,336
CPP Fund	-	-	-	-	32,307
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	304,860
Food Services Fund	-	-	-	-	187,191
Health Insurance Fund	-	-	-	-	5,442,077
Dental Insurance Fund	-	-	-	-	404,332
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	697,622
GRAND TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ 22,053,591



All Funds (continued)

Transfers Out Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
FUND:					
General Operating Fund	\$ 32,853,883	\$ 33,486,681	\$ 44,192,074	\$ 37,510,077	\$ 36,777,478
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Preschool Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	1,001,427	867,605	967,605	812,605	812,605
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	95,086
Transportation Fund	-	-	-	-	-
CPP Fund	-	35,107	30,561	28,056	30,788
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Food Services Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	600,000	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	-	-	-	-	-
GRAND TOTAL:	\$ 33,855,310	\$ 34,989,393	\$ 45,190,240	\$ 38,350,738	\$ 37,715,957



All Funds (continued)

Ending Balance Summary

	2008-09 AUDITED ACTUAL	2009-10 AUDITED ACTUAL	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
FUND:					
General Operating Fund	\$ 16,312,839	17,522,615	\$ 27,691,444	\$ 18,796,399	\$ 49,230
Technology Fund	2,078,093	1,054,230	1,339,234	774,691	-
Athletics Fund	188,930	240,756	402,076	327,119	-
Preschool Fund	-	-	769,839	461,501	-
Risk Management Fund	226,588	123,247	93,731	78,988	-
Community Schools Fund	595,962	488,689	166,666	169,575	-
Grant Fund*	-	(1,422,177)	-	-	-
Tuition-Based Preschool Fund	84,197	123,690	106,469	133,901	-
Transportation Fund	812,240	905,330	261,429	369,813	-
CPP Fund	149,061	92,136	55,863	75,211	-
Bond Redemption Fund	20,663,878	24,032,073	24,325,632	24,603,078	24,515,998
Building Fund	162,152,708	94,510,828	40,349,760	2,300,000	1,611,675
Capital Reserve Fund	7,675,728	7,039,026	6,715,787	6,722,178	-
Food Services Fund	334,112	(364,156)	185,889	176,819	-
Health Insurance Fund	865,801	4,471,192	8,528,606	8,072,935	-
Dental Insurance Fund	924,125	287,142	482,931	489,773	-
Trust and Agency Funds	940,001	854,104	830,126	918,627	1,009,627
Pupil Activity Fund	2,147,463	2,431,877	2,588,688	2,747,067	2,907,030
Charter School Fund	4,182,953	4,065,792	4,291,396	4,353,340	2,568,594
GRAND TOTAL:	\$ 220,334,679	\$ 156,456,394	\$ 119,185,566	\$ 71,571,015	\$ 32,662,154

* 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, 2011, Comprehensive Annual Financial Report (CAFR) identifies \$5.9M as an accrued obligation for compensated absences as of 6/30/2011.



All Funds (continued)

Summary of Fund Balance Changes

	Beginning Fund Balance	2011-12 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 18,796,399	\$ 14,207,976	\$ 4,588,423	\$ 49,230	\$ (4,539,193)	-99%
Technology Fund	774,691	97,545	677,146	-	(677,146)	-100%
Athletics Fund	327,119	99,655	227,464	-	(227,464)	-100%
Preschool Fund	461,501	97,423	364,078	-	(364,078)	-100%
Risk Management Fund	78,988	78,988	-	-	-	0%
Community Schools Fund	169,575	134,578	34,997	-	(34,997)	-100%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	133,901	27,188	106,713	-	(106,713)	-100%
Transportation Fund	369,813	368,777	1,036	-	(1,036)	-100%
CPP Fund	75,211	31,818	43,393	-	(43,393)	-100%
Bond Redemption Fund	24,603,078	-	24,603,078	24,515,998	(87,080)	0%
Building Fund	2,300,000	-	2,300,000	1,611,675	(688,325)	-30%
Capital Reserve Fund	6,722,178	509,705	6,212,473	-	(6,212,473)	-100%
Food Services Fund	176,819	175,308	1,511	-	(1,511)	-100%
Health Insurance Fund	8,072,935	7,820,897	252,038	-	(252,038)	-100%
Dental Insurance Fund	489,773	417,304	72,469	-	(72,469)	-100%
Trust and Agency Funds	918,627	-	918,627	1,009,627	91,000	10%
Pupil Activity Fund	2,747,067	-	2,747,067	2,907,030	159,963	6%
Charter School Fund	4,353,340	688,453	3,664,887	2,568,594	(1,096,293)	-30%
GRAND TOTAL:	\$ 71,571,015	\$ 24,755,615	\$ 46,815,400	\$ 32,662,154	\$ (14,153,246)	

The above summary outlines changes in fund balance net of previous years reserve amounts, which typically roll forward from year to year. 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.

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



All Funds (continued)

Summary of Fund Balance Changes (continued)

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

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

Technology Fund – Fund balance represents carryover funds for identified projects related to the computer replacement program, projector initiative, instructional software, and professional development of staff.

Building Fund – Fund balance represents bond proceeds that continue to be spent down as planned within the 2006 Bond Program.

Capital Reserve Fund – Fund balance represents funds for Early Childhood Education projects as well as for projects budgeted in 2010-11 but completed over the summer break in the 2011-12 fiscal year.

Charter Fund - Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district.

Budgeted Expenditures per Student

2011-12			2012-13		
Budgeted		Budgeted	Budgeted		Budgeted
Expenditures	Per Student FTE	Expenditures	Expenditures	Per Student FTE	Expenditures
\$ 268,236,345	\$ 9,480	\$ 266,625,934	\$ 9,321		
1,060,614	37	1,076,908	38		
19,500,000	689	19,500,000	682		
13,198,819	466	13,060,587	457		
5,843,613	207	6,239,695	218		
26,321,464	930	28,683,411	1,003		
28,174,193	996	28,139,743	984		
50,629,475	1,789	10,875,297	380		
10,969,715	387	11,053,122	386		
\$ 423,934,238	\$ 14,981	\$385,254,697	\$ 13,469		

2011-12

29,498

28,296.3

2012-13

29,833

28,602.9

* 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	-	-	-	31.178	0.444	-	-	-	3.107	1.591	-	36.320
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.662	-	-	-	5.662
119 BEAR CREEK ELEMENTARY	-	1.000	-	17.442	1.000	-	-	-	3.120	2.000	1.750	26.312
120 BIRCH ELEMENTARY	-	1.000	-	20.637	1.000	-	-	-	4.044	1.925	2.000	30.606
124 COLUMBINE ELEMENTARY	-	1.000	1.000	29.730	1.499	-	-	-	6.331	2.150	2.000	43.710
127 CREST VIEW ELEMENTARY	-	1.000	0.600	31.660	1.000	-	-	-	5.024	2.625	2.750	44.659
130 DOUGLASS ELEMENTARY	-	1.000	-	20.977	1.000	-	-	-	4.138	2.250	2.000	31.365
131 SANCHEZ ELEMENTARY	-	1.000	-	23.282	0.250	-	-	-	7.971	1.675	2.000	36.178
132 EISENHOWER ELEMENTARY	-	1.000	-	24.971	1.000	-	-	-	7.710	2.000	2.500	39.181
134 EMERALD ELEMENTARY	-	1.000	-	20.162	-	-	-	-	5.905	2.125	2.500	31.692
136 FLAT IRONS ELEMENTARY	-	1.000	-	14.813	0.500	-	-	-	4.533	1.875	1.750	24.471
138 FOOTHILL ELEMENTARY	-	1.000	0.400	27.284	1.000	-	-	-	6.396	2.500	3.000	41.580
141 GOLD HILL ELEMENTARY	-	0.100	-	2.377	-	-	-	-	0.466	0.125	0.250	3.318
144 HEATHERWOOD ELEMENTARY	-	1.000	-	16.166	1.000	-	-	-	6.125	1.875	2.500	28.666
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.277	-	-	-	-	0.463	0.125	0.250	3.215
150 KOHL ELEMENTARY	-	1.000	-	23.238	1.000	-	-	-	7.001	2.500	2.500	37.239
153 LAFAYETTE ELEMENTARY	-	1.000	0.600	30.393	2.000	-	-	-	10.585	2.750	2.500	49.828
154 RYAN ELEMENTARY	-	1.000	-	20.921	2.000	-	-	-	6.765	1.925	2.000	34.611
156 FIRESIDE ELEMENTARY	-	1.000	-	23.011	1.000	-	-	-	2.942	2.125	2.500	32.578
157 LOUISVILLE ELEMENTARY	-	1.000	-	27.040	1.000	-	-	-	7.063	2.625	2.500	41.228
158 COAL CREEK ELEMENTARY	-	1.000	-	20.795	1.000	-	-	-	2.736	2.250	2.000	29.781
161 BCSIS	-	1.000	-	15.130	0.200	-	-	-	3.081	1.750	1.250	22.411
164 CREEKSIDE ELEMENTARY	-	1.000	-	22.004	0.450	-	-	-	7.151	2.125	2.000	34.730
166 MESA ELEMENTARY	-	1.000	-	17.333	0.500	-	-	-	4.031	2.000	2.750	27.614
169 NEDERLAND ELEMENTARY	-	1.000	-	13.837	0.500	-	-	-	4.421	1.875	2.500	24.133
180 PIONEER ELEMENTARY	-	1.000	-	24.615	1.000	-	-	-	5.944	1.800	3.000	37.359
185 SUPERIOR ELEMENTARY	-	1.000	0.400	25.107	1.000	-	-	-	3.732	2.375	2.750	36.364
190 UNIVERSITY HILL ELEM	-	1.000	-	23.648	1.000	-	-	-	5.007	2.125	2.750	35.530
192 HIGH PEAKS ELEMENTARY	-	1.000	-	13.913	0.350	-	-	-	2.579	1.875	1.250	20.967
193 COMMUNITY MONTESSORI	-	1.000	-	13.904	0.500	-	-	-	2.873	1.750	1.750	21.777
196 WHITTIER ELEMENTARY	-	1.000	-	23.117	1.000	-	-	-	4.520	2.125	1.750	33.512
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.000	627.292	24.193	-	-	5.662	145.764	58.816	61.000	952.927
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	0.074	12.286	2.048	-	-	-	0.185	0.724	-	15.317
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.662	-	-	-	4.662
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	29.647	2.530	-	-	-	6.200	3.000	3.250	46.627
230 MANHATTAN MIDDLE	-	1.000	1.208	29.220	2.400	-	-	-	5.144	3.000	3.000	44.972
240 CASEY MIDDLE	-	1.000	1.000	34.800	2.490	-	-	-	3.934	3.000	3.250	49.474
250 CENTENNIAL MIDDLE	-	1.000	1.208	29.020	2.500	-	-	-	1.618	2.500	3.000	40.846
252 ANGEVINE MIDDLE	-	1.000	2.000	34.050	3.630	-	-	-	6.687	2.500	3.750	53.617
254 LOUISVILLE MIDDLE	-	1.000	1.000	32.080	2.740	-	-	-	3.926	3.000	3.250	46.996
260 PLATT MIDDLE	-	1.000	1.000	23.990	2.440	-	-	-	1.585	3.000	3.750	36.765
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	27.850	2.470	-	-	-	4.847	3.000	3.000	43.167
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.490	266.049	23.248	-	-	4.662	34.126	23.724	26.250	395.549
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	23.767	1.301	-	-	0.937	1.302	2.056	-	29.363
303 IT - HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.676	-	-	-	4.676
310 BOULDER HIGH	-	1.000	3.000	87.640	5.100	-	-	1.000	9.937	7.750	2.000	117.427
315 BROOMFIELD HIGH	-	1.000	2.000	65.410	4.000	-	-	0.600	6.587	6.350	7.250	93.197
320 CENTAURUS HIGH	-	1.000	2.000	55.980	5.000	-	-	-	7.920	5.500	5.750	83.150
330 FAIRVIEW HIGH	-	1.000	3.525	95.500	6.500	-	-	1.000	10.768	8.000	8.000	134.293
350 NEW VISTA HIGH	-	1.000	0.900	16.006	1.700	-	-	0.375	1.194	2.750	2.250	26.175
360 MONARCH HIGH	-	1.000	2.500	74.260	4.500	-	-	0.800	10.410	6.500	7.000	106.970
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	13.925	425.788	28.101	-	-	9.388	48.118	38.906	32.250	602.476
440 ARAPAHOE RIDGE HIGH	-	1.000	1.800	12.812	1.300	-	-	0.375	2.144	1.917	4.500	25.848
461 BOULDER UNIVERSAL	-	0.300	0.500	-	-	-	1.800	-	-	0.900	-	3.500
490 TECHNICAL ED CENTER	-	-	-	12.508	3.000	-	1.000	-	9.833	2.000	-	28.341
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.300	2.300	25.320	4.300	-	2.800	0.375	11.977	4.817	4.500	57.689
502 MONARCH K-8	-	1.000	1.500	40.486	2.170	-	-	-	5.840	3.750	3.250	57.996
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	20.440	1.790	-	-	0.375	5.876	3.500	3.000	36.981
505 ASPEN CREEK K-8	-	1.000	2.000	48.327	2.200	-	-	-	15.173	3.000	4.000	75.700
506 ELDERADO K-8	-	1.000	2.000	48.987	2.240	-	-	-	4.861	4.250	4.250	67.588
507 HALCYON	-	-	-	5.000	-	-	-	-	-	-	0.375	5.375
595 ALTERNATIVE LEARNING OPTIONS	-	0.300	0.400	4.850	-	-	1.200	-	-	0.600	-	7.350
5 COMBINATION SCHOOLS TOTAL	-	4.300	6.900	168.090	8.400	-	1.200	0.375	31.750	15.100	14.875	250.990



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	-	-	1.000	-	2.600
603 DEPUTY SUPERINTENDENT	-	-	-	-	-	-	-	-	-	1.000	-	1.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.200	-	-	-	-	2.200
605 CURRICULUM, ASSESSMENT & INSTRUCTION	1.000	-	-	-	-	-	-	-	-	2.500	-	3.500
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	4.000	-	11.800
610 PRESCHOOL	-	-	-	-	-	-	-	-	-	0.471	-	0.471
611 SPECIAL EDUCATION	1.000	-	-	19.074	1.000	79.638	-	-	12.690	4.100	-	117.502
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	1.000	-	-	0.552	-	2.752
616 LANGUAGE, CULTURE & EQUITY	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	0.500	-	1.000	1.000	-	4.500
619 SECONDARY ED ADMIN	1.250	-	-	-	0.200	-	0.500	-	-	1.000	-	2.950
625 ONLINE EDUCATION	0.500	-	-	-	-	-	-	-	-	0.500	-	1.000
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
630 HEALTH	0.250	-	-	-	-	-	-	-	-	-	-	0.250
631 ART	0.250	-	-	-	-	-	-	-	-	-	-	0.250
632 MUSIC	0.250	-	-	-	-	-	-	-	-	-	-	0.250
633 HEALTH/PHYSICAL EDUCATION	0.250	-	-	-	-	-	-	-	-	-	-	0.250
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	2.000	-	-	-	-	2.000
636 MATHEMATICS	0.250	-	-	-	0.240	-	-	-	-	-	-	0.490
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	0.500	-	-	-	3.250
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	3.000	-	-	2.000	48.000	53.750
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	1.750	-	-	-	15.950	18.700
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	4.000	-	-	-	2.000	-	2.000	-	-	7.500	-	15.500
688 BUDGET SERVICES	1.000	-	-	-	-	-	5.000	-	-	0.750	-	6.750
689 INFORMATION TECHNOLOGY	3.000	-	-	-	2.000	-	1.000	28.500	-	2.400	-	36.900
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	6.000	-	-	6.750	-	14.350
695 PURCHASING	-	-	-	-	-	-	-	-	-	4.000	-	4.000
698 HEALTH SERVICES	-	-	-	-	-	10.200	-	-	3.300	3.000	-	16.500
6 CENTRALIZED SERVICES TOTAL	25.900	-	-	19.074	6.640	89.838	35.700	29.000	16.990	48.023	63.950	335.115
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.800	-	-	-	8.000	8.800
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	0.800	2.250	-	1.000	10.300	14.350
809 DISTRICT ALLOCATIONS	-	-	-	15.000	1.500	-	-	-	0.313	-	-	16.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	15.000	1.500	-	-	-	0.313	-	-	16.813
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	3.500	-	-	-	-	0.812	-	-	4.312
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	6.000	-	-	-	-	0.812	-	4.000	10.812
TOTAL GENERAL OPERATING FUND	25.900	46.800	35.615	1,552.613	96.382	89.838	40.500	51.712	289.850	190.386	217.125	2,636.721
OTHER DISTRICT FUNDS												
16 ATHLETIC FUND	0.500	-	-	-	-	-	-	-	-	-	-	0.500
17 PRESCHOOL FUND	-	-	-	13.610	2.000	4.483	1.000	-	44.800	1.754	-	67.647
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	8.090	-	73.950	5.000	2.000	90.290
22 GRANTS FUND	3.750	-	1.000	38.821	12.900	14.600	9.398	-	64.414	4.815	-	149.698
23 TUITION-BASED PRESCHOOL PROGRAM	-	-	-	2.390	0.100	-	-	-	7.783	0.125	-	10.398
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	5.000	1.000	35.000	11.500	222.000	275.500
29 COLORADO PRESCHOOL PROGRAM	0.667	-	-	5.669	-	-	0.750	-	5.500	1.275	-	13.861
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	7.850	0.500	-	1.250	0.500	10.600
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	9.000	-	-	2.000	75.390	87.390
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
10 OTHER DISTRICT FUNDS TOTAL	10.067	-	1.000	60.490	15.000	19.083	43.388	1.500	231.447	27.969	299.890	709.834
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	1.000	18.000	3.380	-	-	-	0.020	3.875	0.210	27.485
932 BOULDER PREP CHARTER	1.000	-	-	9.500	1.000	-	-	-	0.500	1.000	-	13.000
952 HORIZONS K-8 CHARTER	-	1.000	-	21.000	0.125	0.100	0.350	0.500	11.000	1.900	1.800	37.775
954 JUSTICE HIGH CHARTER	-	1.000	1.000	4.000	-	-	-	-	0.490	1.490	-	7.980
956 PEAK TO PEAK CHARTER	10.000	3.000	-	76.610	10.600	-	4.540	1.000	16.860	11.720	12.200	146.530
11 CHARTER SCHOOL FUND	11.000	6.000	2.000	129.110	15.105	0.100	4.890	1.500	28.870	19.985	14.210	232.770
ALL FUNDS GRAND TOTAL	46.967	52.800	38.615	1,742.213	126.487	109.021	88.778	54.712	550.167	238.340	531.225	3,579.325



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.
3. Classroom Teachers Class Size Formulas:
Kindergarten and 1st grade: 1.0 FTE teaching position 1:20.7 ratio (26 contractual goal). 1.0 FTE teaching position 1:25.7 ratio at grades 2-3; (29 contractual goal). Grades 4-5 are staffed at 1.0 FTE teaching position, 1:25.7 ratio for all elementary schools (31 contractual goal). Contract guidelines recommend combination grade classes are reduced by 2 students at the lowest grade level.

Note: These are maximum class size goals. Variances in enrollments in individual schools create staffing complexities. In some cases class sizes are greater than these goals. In other cases, class sizes are lower due to differentiated funding to targeted-assistance schools. Individual site based decisions can influence actual class sizes.

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.

Literacy: TBD

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
625 & 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.



School Allocation Formulas (continued)

Elementary Level (continued)

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

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

8. TAG Tutor – 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.

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 22.84 students as a middle level average. This staffing ratio was adjusted to reflect the actual classroom staffing ratio average for 2012-13. In previous years, the stated average for middle level teacher FTE included positions beyond the standard classroom allocations, including Literacy, Reduce Class Size and Intervention teacher FTE. This clarification was made to align the middle level with the other levels to provide consistency for comparison across all levels. The classroom teacher allocation includes art, music, and physical education teachers at the middle level. An additional 1.0 Reduced Class Size teacher FTE is allocated per 390 students, in addition to the regular classroom allocation.



School Allocation Formulas (continued)

Middle Level (continued)

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: 1.0 FTE counselor position per approximately 350 students (except Nederland which has a ratio of 300:1.) 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. TAG Tutor – 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.
9. 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 1.33 paraeducator FTE per school.
10. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
11. 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:
 - a. 1.5 FTE at Arapahoe Campus
 - b. 0.7 FTE at New Vista
 - c. 1.0 FTE at Nederland Middle .50 / Senior .50
 - d. 2.0 FTE for enrollment of 1,000 – 1,650
 - e. 3.0 FTE for enrollment of 1,650+
3. Classroom Teachers Staffing Formula/Ratio:
 - a. Arapahoe Ridge 19.7
 - b. Boulder 27.1
 - c. Boulder Universal 23.2
 - d. Broomfield 26.1
 - e. Centaurus 25.1
 - f. Fairview 27.1
 - g. Monarch 27.1
 - h. New Vista 24.1
 - i. Nederland 19.0

The classroom teacher allocation includes art, music, and physical education teachers at the secondary level. Adjustments are made to the formula based on program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, Sheltered Instruction, and Vocational classes. An additional 1.0 teacher FTE per 410 students is allocated for Reduced Class Size.

4. Multicultural Leadership Class: .20 FTE teaching position per high school.
5. Connections: .50 FTE at Boulder, Boulder Universal, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
 - a. 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
 - b. 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. TAG Tutor – 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.



School Allocation Formulas (continued)

High School (continued)

11. 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
1,601 – 2,000+	40	1.000

12. Paraeducators: Staffing is based on enrollment and 0.01651 per student FTE. The average is approximately 3.25 FTE for the larger schools and .43 FTE for smaller schools.

13. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.

14. 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		

15. 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 students with 1-750 minutes 1.0 FTE per 21 students
 - ii. IEP students with 751-1100 minutes 1.0 FTE per 15 students
 - iii. IEP students with 1101 minutes or more 1.0 FTE per 10 students
 - iv. Administrative allocation based on the number of students on IEP is allocated to the schools as teacher FTE (schools are allowed to use this FTE as per their 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	
1.0	Assistant Director
4.1	Clerical
1.0	Child Find Coordinator
2.2	Transitional 18-21
2.0	Transitional High School
2.0	Teacher in Other Assignment
0.6	Teacher Assistive Technician
0.4	Online School
6.0	Charter School
150.62	Special Education Teacher Assigned to Schools
3.474	Reserve SPED Teacher FTE
9.33	Preschool
3.0	Child Find
1.5	Audiologist
1.6	Visual Impaired
3.8	Hearing Impaired
30.2	Speech Language Specialist
14.0	Occupational Physical Therapist
15.988	Social Workers
19.95	Psychologist
Special Skills Aides Allocated as follow	
7.94	Interpreters
2.5	Health Screener
2.0	COTA\OTA
126.54	Paraeducators



Special Program Allocations (continued)

2. Halcyon:
0.375 Custodial positions
1.000 Specialists
3. Instrumental Music: 27.820 teaching positions
4. Teen Parenting:
1.000 Nursery Coordinator
1.000 Teacher
1.000 TOSA
6.375 Paraeducators
5. Boulder Universal/Alternative Learning Options:
1.000 Director/Principal
1.000 Assistant Director/Assistant Principal
1.000 Registrar
1.000 Clerical/Treasurer
3.000 Mentors
6. Boulder Explore:
0.330 Principal
0.800 Teacher
0.175 Paraeducator
7. Language, Culture & Equity Support Services:
61.698 ESL Teacher/Newcomer Teacher
2.000 Assistant Director
3.000 Clerical
8. English Language Learners (ELL):
FTE is allocated based on number of ELL students. Each year, Language, Culture & Equity 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. Schools that met the AYP target for re-designation receive an additional 10 percent allocation for monitoring purposes. Arapahoe Ridge High School receives an additional allocation of .50 FTE for the newcomer program. Individual schools can choose to convert some FTE to Native Language Tutor with the approval of LCE.
9. Grants:
For Title I, schools are ranked on the basis of FRL percentages and the portion of the district's grant that is available to schools is allocated on that basis. A per FRL pupil amount is applied to the FRL headcount at each school to determine the individual allocation. 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" BVSD specifically identify the Title I students and provide service to them. 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 - 2012-13

Federal Funds: Federal Grant Dollars	16.46% of total Special Education budget
State Funds: Categorical Reimbursements	11.85% of total Special Education budget
Local Funds: School Finance Act	68.10% of total Special Education budget

II Expenditures Over the Past Five Years: A Comparison

Expenditures:	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Estimated	2012-13 Budget
Salaries/Wages	\$ 20,945,305	\$ 20,878,766	\$ 20,936,517	\$ 22,213,311	\$ 22,814,877
Benefits	5,177,480	5,738,181	5,571,512	5,914,411	6,209,951
Purchased Services, Supplies, Capital Outlay	1,235,705	1,121,500	1,448,928	1,278,884	1,022,244
Total General Operating Fund Expenditures	\$ 27,358,490	\$ 27,738,447	\$ 27,956,957	\$ 29,406,606	\$ 30,047,072
Charter Expenditures	291,895	307,024	267,308	294,102	297,513
Transportation Expenditures	1,123,728	1,041,716	1,189,231	1,297,698	1,051,633
Total General Expenditures	\$ 28,774,113	\$ 29,087,187	\$ 29,413,496	\$ 30,998,406	\$ 31,396,218
Total Grant Expenditures ^{5 6}	\$ 6,016,265	\$ 7,164,148	\$ 7,164,579	\$ 6,254,560	\$ 6,183,932
Total General Fund and Grant Expenditures	\$ 34,790,378	\$ 36,251,335	\$ 36,578,075	\$ 37,252,966	\$ 37,580,150
Personnel (full-time equivalents) ^{1, 3}					
Instructional Staff ²	296.909	297.770	292.990	300.971	306.809
Paraprofessionals	214.950	224.725	235.750	187.630	178.506
Clerical	16.750	8.300	7.100	7.100	7.100
Administrators	13.800	5.250	6.250	6.450	5.700
Total General Fund & Grant Personnel	542.41	536.05	542.09	502.15	498.12
October Pupil Count	2,821	2,744	2,733	2,888	2,888
December Pupil Count ⁴	2,974	2,937	2,941	3,030	3,068
Per October Pupil Expenditure	\$ 12,333	\$ 13,211	\$ 13,384	\$ 12,899	\$ 13,013
Per December Pupil Expenditure	\$ 11,698	\$ 12,343	\$ 12,437	\$ 12,295	\$ 12,248
State Categorical Reimbursement	\$ 4,450,546	\$ 4,449,466	\$ 4,525,751	\$ 4,354,340	\$ 4,454,433
High Cost Reimbursement				\$ 226,836	
State Child Find Reimbursement	\$ -	\$ -	\$ -	\$ 114,244	\$ 123,825

Notes:

- 1 Personnel figures reflect both the General Operating Fund and Grant Fund.
- 2 Includes Special Skills Aide hours converted to FTE.
- 3 Actual FTE are a point in time number and may change depending on the date used.
- 4 December Count budget is an estimate based on a 4-year average change, a 5.94% increase in count from October.
- 5 Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- 6 From 2009 to 2011, grant expenditure increases are due in part to ARRA funding for Special Education programs. This \$5.5M funding allocation is for a fixed 29-month period from February 2008 through June 2011.

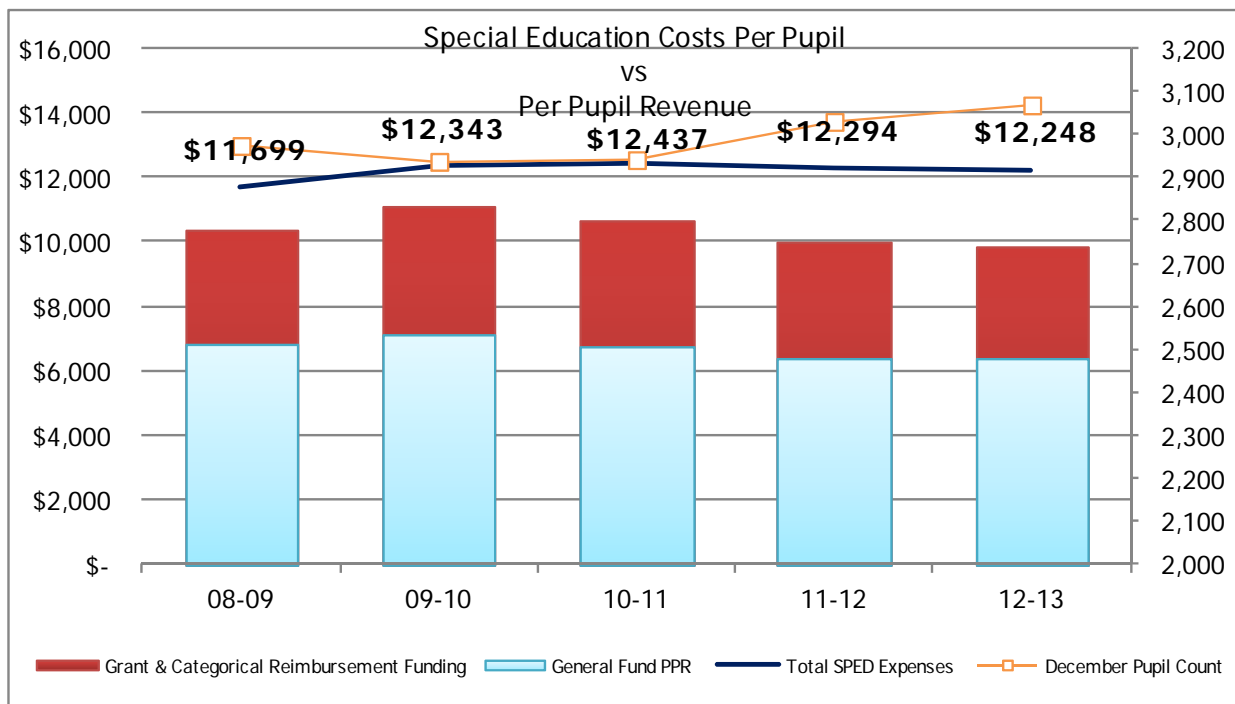


Special Education Costs

The number of students in Special Education has slightly increased since 2008-09. Per pupil expenditures on average have also increased 0.9 percent per year. The 2012-13 projected expenditures are expected to decrease by 0.4 percent from the prior fiscal year.

The difference between per pupil revenue (PPR) and total special education cost per pupil has increased 17.1 percent since the 2008-09 fiscal year. Over the same five-year period the district has received 42.9 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 three 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)

2011 assessed valuation	\$ 4,865,464,097
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit (2)	973,092,819
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2011	<u>\$ 374,280,000</u>
LEGAL DEBT MARGIN	<u>\$ 598,812,819</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.

Certificates of Participation: General Operating Fund

	<u>Balance 6/30/2011</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 6/30/2012</u>
Series 2003 Turf Portion	1,035,000.00		(1,035,000.00)	-
Refunding Portion	2,110,000.00		(2,110,000.00)	-
	<u>3,145,000.00</u>	<u>-</u>	<u>(3,145,000.00)</u>	<u>-</u>



General Obligation Debt: Bond Redemption Fund

	Balance 6/30/2011	Additions	Payments	Balance 6/30/2012
2009B G.O. Bonds	52,645,000.00		(1,280,000.00)	51,365,000.00
2009 G.O. Bonds	176,565,000.00		(235,000.00)	176,330,000.00
2007B G.O. Bonds	33,430,000.00		(8,320,000.00)	25,110,000.00
2007 G.O. Bonds	111,640,000.00		(1,910,000.00)	109,730,000.00
Totals	374,280,000.00	-	(11,745,000.00)	362,535,000.00

Payments To Maturity

	Principal	Interest	Total
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
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
2018-2022	66,960,000	60,881,518	127,841,518
2023-2027	72,730,000	45,378,088	118,108,088
2028-2032	90,870,000	26,516,275	117,386,275
2033-2035	65,505,000	4,982,500	70,487,500
Total	362,535,000	211,624,161	574,159,161

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 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

	2010-11 Audited Actual	2011-12 Revised Budget	2011-12 Estimated as of 3/31/2011	2012-13 Proposed Budget	2012-13 Adopted Proposed Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 17,522,615	\$ 27,691,444	\$ 27,691,444	\$ 18,796,399	\$ 18,796,399
Summer Salary Accrual	-	-	-	-	-
BUDGET BASIS FUND BALANCE	\$ 17,522,615	\$ 27,691,444	\$ 27,691,444	\$ 18,796,399	\$ 18,796,399
BUDGET BASIS BEGINNING BALANCE & RESERVES					
Total Unrestricted One-Time Funds	\$ 1,975,476	\$ 7,071,279	\$ 12,934,942	\$ 4,164,173	\$ 4,164,173
Restricted Carryover Funds	1,680,768	5,863,663	-	424,250	424,250
Subtotal Restricted Beginning Balance	1,680,768	5,863,663	-	424,250	424,250
Warehouse Reserve	384,785	339,499	339,499	370,866	370,866
Debt Service Reserve (COP's)	722,264	726,945	726,945	-	-
Contract Reserve	120,000	120,000	120,000	120,000	120,000
Flex Benefits Reserve	-	25,628	25,628	25,628	25,628
Contingency Reserve	6,319,661	7,276,238	7,276,238	6,845,741	6,845,741
Emergency Reserve (TABOR)	6,319,661	6,268,192	6,268,192	6,845,741	6,845,741
Subtotal Reserves	13,866,371	14,756,502	14,756,502	14,207,976	14,207,976
TOTAL BEGINNING BALANCE & RESERVES	\$ 17,522,615	\$ 27,691,444	\$ 27,691,444	\$ 18,796,399	\$ 18,796,399
TOTAL REVENUE	\$ 254,596,472	\$ 251,482,736	\$ 254,106,540	\$ 257,296,064	\$ 257,296,064
TOTAL RESOURCES	\$ 272,119,087	\$ 279,174,180	\$ 281,797,984	\$ 276,092,463	\$ 276,092,463
TOTAL EXPENDITURES	\$ 200,978,174	\$ 228,191,381	\$ 226,079,113	\$ 226,001,760	\$ 226,001,760
TOTAL RESERVES	\$ -	\$ 14,207,976	\$ -	\$ 14,076,600	\$ 14,076,600
TOTAL TRANSFERS	\$ 43,449,469	\$ 36,774,823	\$ 36,922,472	\$ 35,964,873	\$ 35,964,873
TOTAL EXPENDITURES/RESERVES/TRANSFERS	\$ 244,427,643	\$ 279,174,180	\$ 263,001,585	\$ 276,043,233	\$ 276,043,233
BUDGET BASIS ENDING FUND BALANCE	\$ 27,691,444	\$ -	\$ 18,796,399	\$ 49,230	\$ 49,230
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 27,691,444	\$ 14,207,976	\$ 18,796,399	\$ 14,125,830	\$ 14,125,830



General Operating Fund (continued)

Revenue Summary

	2010-11 Audited Actual	2011-12 Revised Budget	2011-12 Estimated as of 3/31/2011	2012-13 Proposed Budget	2012-13 Adopted Proposed Budget
REVENUE					
Local Sources					
Property Taxes - Current	\$ 121,395,495	\$ 117,567,321	\$ 117,800,000	\$ 121,380,967	\$ 121,380,967
Property Taxes - Election	54,561,167	56,610,500	56,800,000	59,401,994	59,401,994
Property Tax - Credits/Abatements	905,691	1,075,300	850,000	805,300	805,300
Property Taxes - Delinquent	186,196	200,000	225,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	3,220,040	2,312,907	4,070,079	3,412,907	3,412,907
Specific Ownership Taxes - Equalized	6,184,590	6,184,590	5,729,921	5,901,818	5,901,818
Tuition	345,564	271,000	300,000	271,000	271,000
Interest	77,968	100,000	65,000	100,000	100,000
Services Provided to Charters	4,035,927	4,109,945	4,109,945	4,225,080	4,225,080
Miscellaneous Revenue	141,092	215,000	175,000	215,000	215,000
Indirect Cost Reimbursement	920,155	340,199	200,000	230,000	230,000
Subtotal Local Sources	\$ 191,973,885	\$ 188,986,762	\$ 190,324,945	\$ 196,144,066	\$ 196,144,066
State Sources					
Finance Act	\$ 53,673,252	\$ 55,944,647	\$ 56,737,169	\$ 54,391,425	\$ 54,391,425
Vocational Education Reimbursement	1,059,030	835,305	835,305	857,000	857,000
Special Education Reimbursement	4,185,066	4,231,589	4,355,057	4,454,433	4,454,433
ARRA State Stabilization	2,116,382	-	-	-	-
ELPA Reimbursement	300,485	305,293	305,293	300,000	300,000
Talented and Gifted Reimbursement	264,526	274,565	280,295	274,565	274,565
CDE Audit Adjustments/Assessment	-	(25,000)	(45,768)	(25,000)	(25,000)
Medicaid Reimbursements	908,800	775,750	1,200,000	775,750	775,750
Other State Revenue	115,046	153,825	114,244	123,825	123,825
Subtotal State Sources	\$ 62,622,587	\$ 62,495,974	\$ 63,781,595	\$ 61,151,998	\$ 61,151,998
TOTAL REVENUE	\$ 254,596,472	\$ 251,482,736	\$ 254,106,540	\$ 257,296,064	\$ 257,296,064



General Operating Fund (continued)

Expenditures Summary

	2010-11 Audited Actual	2011-12 Revised Budget	2011-12 Estimated as of 3/31/2011	2012-13 Proposed Budget	2012-13 Adopted Proposed Budget
EXPENDITURES:					
101-125 Administrators & Principals	11,013,609	11,460,621	11,841,016	11,190,361	11,302,122
201-218 Teachers	99,128,958	110,376,127	105,365,675	109,681,953	109,701,837
231-239 Psych/SocWkr/Occup & Phys Therapists	6,326,533	6,157,433	6,589,639	6,343,066	6,416,541
300-359 Professional Support Staff	2,428,373	2,722,447	2,676,946	2,878,407	2,906,697
360-390 Technical Support Staff	2,393,570	2,948,313	2,871,223	2,856,657	2,884,740
401-490 Para educators & Aides	9,426,266	7,931,418	10,154,630	8,692,664	8,920,182
500-513 Office & Administrative Support Staff	7,817,557	7,873,314	8,167,625	8,083,751	8,199,455
600-637 Crafts/Trades Services	9,092,848	9,123,272	9,192,021	9,306,146	9,396,791
Subtotal Salaries	\$ 147,627,714	\$ 158,592,945	\$ 156,858,775	\$ 159,033,005	\$ 159,728,365
Employee Benefits	34,169,138	41,217,823	41,083,117	42,375,719	42,490,130
Subtotal Personnel Expenditures	\$ 181,796,852	\$ 199,810,768	\$ 197,941,892	\$ 201,408,724	\$ 202,218,495
Purchased Prof & Tech Services	2,349,652	5,216,714	5,508,404	7,280,499	8,322,779
Purchased Property Services	3,458,631	3,077,737	3,684,671	3,038,533	3,039,580
Other Purchased Services	2,556,587	2,520,525	2,714,748	1,982,742	1,982,742
Supplies	9,577,267	13,879,576	12,122,140	9,252,072	9,809,527
Property and Equipment	317,328	379,765	642,739	229,765	729,765
Other Uses of Funds	921,857	3,306,296	3,464,519	(98,449)	(101,128)
Subtotal Non Personnel Expenditures	\$ 19,181,322	\$ 28,380,613	\$ 28,137,221	\$ 21,685,162	\$ 23,783,265
2012-13 Negotiated Agreements	-	-	-	755,042	-
One-Time Expenditures	-	-	-	1,995,000	-
Boulder Explore	-	-	-	157,832	-
TOTAL EXPENDITURES	\$ 200,978,174	\$ 228,191,381	\$ 226,079,113	\$ 226,001,760	\$ 226,001,760






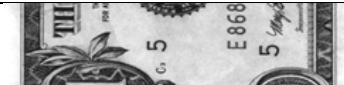

General Operating Fund (continued)

Reserves & Transfer Summary

	2010-11 Audited Actual	2011-12 Revised Budget	2011-12 Estimated as of 3/31/2011	2012-13 Proposed Budget	2012-13 Adopted Proposed Budget
RESERVES:					
Contingency Reserve	\$ -	6,845,741	\$ -	6,780,053	6,780,053
% of Expenditures	0.0%	3.0%	0.0%	3.0%	3.0%
Emergency Reserve	-	6,845,741	-	6,780,053	6,780,053
% of Expenditures	0.0%	3.0%	0.0%	3.0%	3.0%
Flex Benefits Reserve	-	25,628	-	25,628	25,628
Multi Year Contract Reserve	-	120,000	-	120,000	120,000
Warehouse Reserve	-	370,866	-	370,866	370,866
TOTAL RESERVES	\$ -	\$ 14,207,976	\$ -	\$ 14,076,600	\$ 14,076,600
TRANSFERS TO:					
Risk Management Fund	\$ 2,782,073	2,502,493	\$ 2,502,493	2,989,827	2,989,827
Capital Reserve Fund	10,873,672	5,842,472	5,842,472	3,639,297	3,639,297
Charter Fund	20,046,952	19,547,105	19,519,754	19,944,758	19,944,758
Preschool Fund	1,080,801	2,575,015	2,575,015	2,903,232	2,903,232
Colorado Preschool Fund	1,122,240	1,064,625	1,064,625	1,064,792	1,064,792
Food Services	1,029,000	-	175,000	225,000	225,000
Technology Fund	2,159,918	1,831,226	1,831,226	1,690,945	1,690,945
Transportation Fund	1,163,003	2,065,077	2,065,077	2,385,212	2,385,212
Athletic Fund	1,934,415	1,934,415	1,934,415	1,934,415	1,934,415
TRANSFERS FROM:					
Community Schools Fund	\$ (742,605)	\$ (587,605)	\$ (587,605)	\$ (812,605)	\$ (812,605)
TOTAL TRANSFERS	\$ 43,449,469	\$ 36,774,823	\$ 36,922,472	\$ 35,964,873	\$ 35,964,873
TOTAL EXPEND/RESERVES/TRANSFERS	\$ 244,427,643	\$ 279,174,180	\$ 263,001,585	\$ 276,043,233	\$ 276,043,233



Stretching Your BVSD Dollar

	09-10 REVISED BUDGET	10-11 REVISED BUDGET	11-12 REVISED BUDGET	12-13 ADOPTED BUDGET	% of Total	
INSTRUCTION	\$113,404,772	\$111,317,723	\$120,445,952	\$120,316,546	53.24%	
Regular Education	107,930,557	106,297,169	115,265,834	114,930,545	50.86%	
Vocational Education	2,756,138	2,556,984	2,664,546	2,795,703	1.24%	
Cocurricular Education and Athletics	1,368,856	1,166,275	1,170,647	1,161,905	0.51%	
Talented and Gifted Education	1,349,221	1,297,295	1,344,925	1,428,393	0.63%	
SPECIAL INSTRUCTION	\$33,854,944	\$32,928,689	\$35,302,731	\$35,588,588	15.75%	
Special Education	28,254,686	27,491,595	29,732,666	30,239,325	13.38%	
Literacy and Language Support Services	5,600,258	5,437,094	5,570,065	5,349,263	2.37%	
INSTRUCTIONAL SUPPORT	\$13,747,143	\$13,232,711	\$16,260,270	\$17,262,663	7.63%	
Student Services	6,317,205	6,063,585	7,777,854	7,691,503	3.40%	
Instructional Staff Support	7,429,938	7,169,126	8,482,416	9,571,160	4.23%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$36,693,661	\$35,151,469	\$37,179,450	\$38,534,494	17.05%	
School Administration	16,977,948	16,169,697	17,540,139	18,125,348	8.02%	
Operations and Maintenance	19,715,713	18,981,772	19,639,311	20,409,146	9.03%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$12,954,852	\$13,109,924	\$19,002,978	\$14,299,469	6.33%	
General Administration	2,776,408	2,577,632	2,890,750	2,731,472	1.21%	
Business Services	2,842,497	2,751,567	3,111,009	3,320,300	1.47%	
Central Services	6,528,497	6,970,131	9,626,489	8,247,697	3.65%	
Enterprise Operations (<i>print shop</i>)	109,317	112,461	94,730	-	0.00%	
Debt Services (<i>payments on debt</i>)	698,133	698,133	3,280,000	-	0.00%	
GRAND TOTAL	\$210,655,372	\$205,740,516	\$228,191,381	\$226,001,760	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 12-13 budgeted dollars for that program divided by the "12-13 Budget" for that Group (SRE).





Making Choices in the BVSD Budget

<u>CATEGORY</u>				
GROUP	12-13		% OF	% OF TOTAL
PROGRAM	BUDGET		GROUP	BUDGET
<u>INSTRUCTION</u>				
REGULAR EDUCATION	\$ 114,930,545			50.86%
GENERAL INSTRUCTION - ALL LEVELS		103,720,450	90.25%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		7,431,803	6.47%	
INSTRUMENTAL MUSIC		2,165,211	1.88%	
DROPOUT PREVENTION		1,007,978	0.88%	
STRUGGLING READERS		750	0.00%	
HIGH SCHOOL OPTIONS		10,800	0.01%	
IB PROGRAM		216,483	0.19%	
CONNECTIONS		259,003	0.23%	
MULTI-CULTURAL		113,167	0.10%	
EXPULSED STUDENT SERVICES		4,900	0.00%	
VOCATIONAL EDUCATION	\$ 2,795,703			1.24%
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,161,905			0.51%
TALENTED AND GIFTED EDUCATION	\$ 1,428,393			0.63%
TOTAL INSTRUCTION	\$ 120,316,546			53.24%
<u>SPECIAL INSTRUCTION</u>				
SPECIAL EDUCATION	\$ 30,239,325			13.38%
LITERACY AND LANGUAGE SUPPORT SERVICES	\$ 5,349,263			2.37%
TOTAL SPECIAL INSTRUCTION	\$ 35,588,588			15.75%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES	\$ 7,691,503			3.40%
COUNSELING SERVICES		3,439,694	44.73%	
NURSING AND HEALTH SERVICES		2,593,143	33.71%	
DROPOUT PREVENTION		258,271	3.36%	
FAMILY RESOURCE SCHOOLS		160,000	2.08%	
TRANSLATION SERVICES		130,391	1.70%	
FAMILY ADVOCATE PROGRAM		146,431	1.90%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		963,573	12.53%	
INSTRUCTIONAL STAFF SUPPORT	\$ 9,571,160			4.23%
LIBRARY SUPPORT SERVICES		3,801,181	39.71%	
TECHNOLOGY SPECIALISTS		779,933	8.15%	
ADMIN AND EVALUATION OF LEARNING SERVICES		471,583	4.93%	
COMPUTER REPLACEMENT PROGRAM		101,661	1.06%	
CULTURAL DIVERSITY		31,757	0.33%	
CURRICULUM DEVELOPMENT COUNCIL		9,811	0.10%	
MEDIA SUPPORT SERVICES		91,779	0.96%	
STAFF DEVELOPMENT		351,860	3.68%	
INDUCTION		45,661	0.48%	
OTHER INSTRUCTIONAL STAFF SUPPORT		3,885,934	40.60%	
TOTAL INSTRUCTIONAL SUPPORT	\$ 17,262,663			7.63%



Making Choices in the BVSD Budget (continued)

<u>CATEGORY</u>				
GROUP		12-13	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION		\$ 18,125,348		8.02%
PRINCIPAL'S OFFICE		17,760,967	97.99%	
SCHOOL ADMINISTRATION SERVICES		311,521	1.72%	
SCHOOL LEVEL SUPPORT		52,860	0.29%	
OPERATIONS AND MAINTENANCE		\$ 20,409,146		9.03%
MAINTENANCE & OPERATIONS		18,020,059	88.29%	
ENVIRONMENTAL SERVICES		704,799	3.45%	
ADMIN OF MAINTENANCE AND OPERATIONS		724,036	3.55%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		960,252	4.71%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS		\$ 38,534,494		17.05%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION		\$ 2,731,472		1.21%
SUPERINTENDENT		682,345	24.99%	
TAX COLLECTION FEES		417,000	15.27%	
SECONDARY EDUCATION SUPPORT		342,320	12.53%	
LEGAL SERVICES		268,251	9.82%	
ELEMENTARY EDUCATION SUPPORT		482,090	17.65%	
ADMIN OF GENERAL SUPPORT SERVICES		22,700	0.83%	
STAFF NEGOTIATIONS SERVICES		146,426	5.36%	
GRANT PROCUREMENT		87,321	3.20%	
ELECTION SERVICES		69,750	2.55%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		213,269	7.81%	
BUSINESS SERVICES		\$ 3,320,300		1.47%
CENTRAL SERVICES		\$ 8,247,697		3.65%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		5,222,239	63.33%	
HUMAN RESOURCES		1,238,608	15.02%	
TELECOMMUNICATIONS		655,643	7.95%	
COMMUNICATION SERVICES		388,194	4.71%	
RESEARCH AND EVALUATION SERVICES		300,362	3.64%	
PLANNING SERVICES		128,728	1.56%	
INSURANCE MANAGEMENT SERVICES		109,850	1.33%	
SUBSTITUTE OFFICE		67,096	0.81%	
RECRUITMENT		131,843	0.06%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		5,134	0.00%	
TOTAL DISTRICT WIDE SUPPORT		\$ 14,299,469		6.33%
GRAND TOTAL GENERAL OPERATING FUND		\$226,001,760		100.00%

Footnotes:

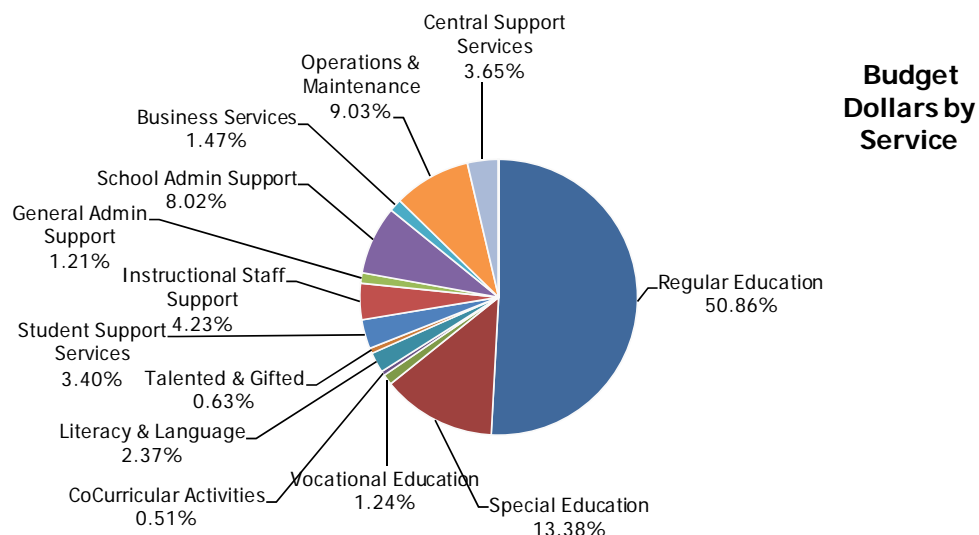
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 12-13 budgeted dollars for that program divided by the "12-13 Budget" for that Group (SRE).



Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 114,930,545	50.86%	1,376.494
Vocational Education	2,795,703	1.24%	38.664
CoCurricular Activities	1,161,905	0.51%	0.000
Talented & Gifted	1,428,393	0.63%	19.462
Total Instruction	120,316,546	53.24%	1,434.620
<u>Special Instruction</u>			
Special Education	30,239,325	13.38%	409.256
Literacy & Language	5,349,263	2.37%	66.169
Total Special Instruction	35,588,588	15.75%	475.425
<u>Instructional Support</u>			
Student Support Services	7,691,503	3.40%	86.628
Instructional Staff Support	9,571,160	4.23%	77.606
Total Instructional Support	17,262,663	7.63%	164.234
<u>School Administration and Operations</u>			
School Admin Support	18,125,348	8.02%	221.804
Operations & Maintenance	20,409,146	9.03%	229.675
Total School Administration and Ops	38,534,494	17.05%	451.479
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,731,472	1.21%	16.513
Business Services	3,320,300	1.47%	33.900
Central Support Services	8,247,697	3.65%	56.000
Enterprise Operations	-	0.00%	4.550
Debt Services	-	0.00%	0.000
Total District Wide Support	14,299,469	6.33%	110.963
GRAND TOTAL ALL SERVICES	\$ 226,001,760	100.00%	2,636.721

*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

	2008-09	2009-10	2010-11	2011-12	2012-13
	Audited	Audited	Audited	Revised	Adopted
SRE	Actual	Actual	Actual	Budget	Budget
11 Regular Education	\$ 102,836,364	\$ 104,161,369	\$ 99,227,558	\$ 115,265,834	\$ 114,930,545
12 Special Education	27,357,649	27,738,456	28,070,124	29,732,666	30,239,325
13 Vocational Education	2,793,131	2,318,288	2,096,815	2,664,546	2,795,703
14 CoCurricular Ed/Athletics	1,178,179	1,190,292	1,094,212	1,170,647	1,161,905
16 Literacy & Language	5,317,106	5,639,336	5,547,686	5,557,730	5,349,263
17 Talented & Gifted	1,296,070	1,295,827	1,312,170	1,344,925	1,428,393
21 Student Support Services	7,048,635	6,828,323	6,724,159	7,777,854	7,691,503
22 Instructional Staff Support	8,060,506	7,702,112	6,914,975	8,494,751	9,571,160
23 General Administration Support	2,693,722	2,613,664	2,721,690	2,890,750	2,731,472
24 School Administration Support	17,230,120	17,152,823	16,938,682	17,540,139	18,125,348
25 Business Services	2,693,872	2,793,824	2,563,911	3,111,009	3,320,300
26 Operations & Maintenance	18,641,754	20,157,982	19,638,801	19,639,311	20,409,146
28 Central Support Services	6,477,212	6,594,605	7,168,601	9,626,489	8,247,697
32 Enterprise Operation	165,758	193,936	253,080	94,730	-
51 Debt Services	726,366	702,144	705,708	3,280,000	-
TOTAL:	\$ 204,516,444	\$ 207,082,981	\$ 200,978,174	\$ 228,191,381	\$ 226,001,760



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	2012-13 ADOPTED BUDGET
SRE 11 Regular Education	\$ 86,579,843	\$ 22,543,583	\$ 2,245,597	\$ 505,092	\$ 231,835	\$ 2,558,061	\$ 112,330	\$ 154,204	\$ 114,930,545
SRE 12 Special Education	22,978,716	6,238,365	46,456	11,039	854,721	76,359	19,509	14,160	30,239,325
SRE 13 Vocational Education	2,069,644	571,860	13,836	14,945	3,213	116,539	-	5,666	2,795,703
SRE 14 Co-Curricular Education & Athletics	992,930	158,422	8,553	-	-	1,100	-	900	1,161,905
SRE 16 Literacy & Language Support Services	4,199,204	1,094,506	6,503	2,681	8,660	35,918	-	1,791	5,349,263
SRE 17 Talented & Gifted Education	875,403	258,583	29,200	-	144,526	118,081	-	2,600	1,428,393
SRE 21 Student Support Services	4,991,478	1,350,436	1,265,208	5,725	10,850	62,553	600	4,653	7,691,503
SRE 22 Instructional Staff Support	4,777,915	1,504,163	2,924,405	62,320	48,534	213,241	4,723	35,859	9,571,160
SRE 23 General Administration Support	1,572,269	372,063	626,368	6,460	60,102	45,479	4,000	44,731	2,731,472
SRE 24 School Administration Support	14,119,138	3,708,333	37,195	20,152	126,481	96,502	9,640	7,907	18,125,348
SRE 25 Business Services	2,196,864	570,818	440,006	18,661	34,695	39,683	6,077	13,496	3,320,300
SRE 26 Operations & Maintenance	10,186,484	3,026,293	119,145	1,175,054	21,231	5,861,235	8,703	11,001	20,409,146
SRE 28 Central Support Services	3,978,511	1,030,612	910,307	1,189,051	437,864	615,509	54,085	31,758	8,247,697
SRE 32 Enterprise Operations	209,966	62,093	-	28,400	30	119,267	10,098	(429,854)	-
SRE 51 Debt Services	-	-	-	-	-	-	-	-	-
GRAND TOTAL	\$ 159,728,365	\$ 42,490,130	\$ 8,672,779	\$ 3,039,580	\$ 1,982,742	\$ 9,959,527	\$ 229,765	\$ (101,128)	\$ 226,001,760



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	2012-13 ADOPTED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	32,764,172	8,661,120	6,042	234,108	35,271	497,040	10,551	52,525	\$ 42,260,829
0020 GEN MIDDLE EDUCATION	17,794,390	4,636,043	18,267	101,234	40,379	394,879	6,192	31,142	23,022,526
0030 GEN HIGH SCHOOL EDUCATION	24,827,202	6,425,162	295,860	159,493	59,458	275,519	38,437	57,243	32,138,374
0040 GEN PRESCHOOL EDUCATION	41,177	11,788	-	-	-	111,580	-	-	164,545
0060 INTEGRATED EDUCATION	744,302	197,311	-	8,038	459	10,470	-	459	961,039
0080 LIBRARY INSTRUCTION	76,811	30,198	-	1,439	-	126,818	371	4,123	239,760
0090 OTHER GEN EDUCATION	2,753,599	619,131	1,924,318	-	96,268	291,422	41,948	-	5,726,686
0093 HOMEBOUND/HOSPITAL	20,720	3,596	-	-	-	-	-	-	24,316
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,335,111	346,030	-	-	-	29,658	-	882	1,711,681
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 PERSONAL FINANCE	-	-	-	-	-	175	-	-	175
0300 OTHER ART PROGRAMS	-	-	-	-	-	5,348	-	186	5,534
0339 OTHER BUSINESS FUNDAMENTALS	-	-	-	-	-	100	-	-	100
0340 FUNDAMENTALS OF BUSINESS	-	-	-	-	-	75	-	-	75
0500 LANG ARTS ENGLISH	-	-	60	-	-	27,167	-	406	27,633
0510 LANGUAGE SKILLS	-	-	-	-	-	7,540	-	-	7,540
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0519 OTHER LANGUAGE SKILLS	-	-	-	-	-	100	-	-	100
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0551 RHETORIC AND PUBLIC ADDRESS	-	-	-	-	-	100	-	-	100
0560 DRAMA	-	-	-	-	-	599	-	-	599
0600 FOREIGN LANGUAGES	-	-	25	-	-	19,808	-	-	19,833
0810 HEALTH EDUCATION	-	-	-	-	-	3,407	-	-	3,407
0830 PHYSICAL EDUCATION	2,257,865	585,338	-	-	-	17,992	581	401	2,862,177
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,654	-	-	6,654
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,060	-	-	8,060
1022 GRAPHIC ARTS	-	-	-	-	-	75	-	-	75
1100 MATHEMATICS	-	-	-	-	-	379,222	-	-	379,222
1150 GENERAL MATHEMATICS	-	-	-	-	-	75	-	-	75
1210 MUSIC GENERAL	2,254,800	584,555	1,000	200	-	12,813	20	1,150	2,854,538
1240 MUSIC VOCAL	-	-	-	-	-	7,323	-	306	7,629
1250 MUSIC INSTRUMENTAL	1,708,834	443,223	25	80	-	11,960	377	712	2,165,211
1251 CONCERT BAND	-	-	-	-	-	1,166	-	-	1,166
1255 ORCHESTRA FULL	-	-	-	-	-	770	-	-	770
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	31,603	-	-	31,603
1310 GEN SCIENCE	-	-	-	-	-	46,786	1,581	2,445	50,812
1500 SOCIAL SCIENCES	-	-	-	-	-	214,792	51	-	214,843
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	10,883	12,221	-	23,604
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	150	-	-	150
1620 COMPUTER SYSTEMS	-	-	-	-	-	115	-	-	115
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
SRE TOTAL	86,579,843	22,543,583	2,245,597	505,092	231,835	2,558,061	112,330	154,204	\$ 114,930,545



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	2012-13 ADOPTED BUDGET
PROGRAM									
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	20,946	4,325	-	800	4,045	-	-	\$ 150,768
0093 HOMEBOUND/HOSPITAL	23,879	4,146	-	-	-	-	-	-	28,025
1700 SPECIAL EDUCATION	14,642,800	4,098,700	11,808	11,039	602,726	62,604	19,509	13,485	19,462,671
1710 PHYS DISABILITY	903,388	239,314	-	-	-	-	-	-	1,142,702
1720 VISUAL DISABILITY	105,113	27,043	-	-	-	-	-	-	132,156
1730 HEARING DISABILITY	729,518	191,748	-	-	-	306	-	-	921,572
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	2,072,320	516,583	-	-	-	-	-	-	2,588,903
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,049,547	310,802	173	-	246,809	-	-	-	1,607,331
2113 SOCIAL WORK SERVICES	1,234,252	299,228	-	-	-	-	-	-	1,533,480
2123 APPRAISAL SERVICES	475,778	121,083	-	-	-	-	-	-	596,861
2140 PSYCHOLOGICAL SERVICES	1,292,341	316,895	-	-	-	-	-	-	1,609,236
2153 AUDIOLOGY SERVICES	63,755	16,566	-	-	-	-	-	-	80,321
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	265,373	75,311	-	-	1,811	2,595	-	675	345,765
SRE TOTAL	22,978,716	6,238,365	46,456	11,039	854,721	76,359	19,509	14,160	\$ 30,239,325
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,360,416	360,283	-	6,740	-	-	-	-	\$ 1,727,439
0033 TEEN PARENTING PROGRAM	297,037	97,614	11,836	-	1,200	7,123	-	500	415,310
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
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
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	63,205	16,470	-	-	-	5,000	-	322	84,997
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
2122 COUNSELING SERVICES	138,188	34,986	-	-	-	125	-	194	173,493
2134 NURSING SERVICES	46,193	12,420	-	-	-	-	-	-	58,613
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	164,605	50,087	-	8,205	-	10,000	-	526	233,423
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
SRE TOTAL	2,069,644	571,860	13,836	14,945	3,213	116,539	-	5,666	\$ 2,795,703



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	2012-13 ADOPTED BUDGET
PROGRAM									
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1800 COCORRICULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	\$ 1,468
1808 INTRAMURALS - GENERAL	239,879	38,678	-	-	-	-	-	-	278,557
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,245	15,627	-	-	-	-	-	-	113,872
1920 MIDDLE SPONSOR STUDENT AC	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	300	-	500	660,236
8916 JITSUYGO HIGH SCH PROGRAM	1,080	170	8,553	-	-	800	-	400	11,003
SRE TOTAL	992,930	158,422	8,553	-	-	1,100	-	900	\$ 1,161,905
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,514,686	652,036	-	-	-	7,715	-	-	\$ 3,174,437
0020 GEN MIDDLE EDUCATION	742,245	192,455	-	-	-	10,248	-	161	945,109
0030 GEN HIGH SCHOOL EDUCATION	218,111	56,555	400	-	-	9,607	-	-	284,673
0090 OTHER GEN EDUCATION	487,144	126,527	692	-	-	3,763	-	865	618,991
2200 INSTRUCTIONAL STAFF SPRT	212,951	60,005	-	2,681	7,918	971	-	765	285,291
2212 CURRICULUM DEVELOPMENT	3,087	536	1,411	-	742	-	-	-	5,776
2214 EVALUATION INSTRUCT SVCS	20,980	6,392	4,000	-	-	3,614	-	-	34,986
SRE TOTAL	4,199,204	1,094,506	6,503	2,681	8,660	35,918	-	1,791	\$ 5,349,263
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	636,207	196,791	200	-	138,394	19,443	-	-	\$ 991,035
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
1090 OTHER INDUST ARTS/TECH	64,150	16,633	20,000	-	-	-	-	-	100,783
1900 STUDENT ACTIVITIES	11,416	1,984	-	-	1,250	4,350	-	1,100	20,100
1909 FAIRS AND COMPETITIONS	6,321	1,649	-	-	-	-	-	-	7,970
2237 ADMIN TAG PROGRAMS	157,309	41,526	9,000	-	4,882	93,033	-	1,500	307,250
SRE TOTAL	875,403	258,583	29,200	-	144,526	118,081	-	2,600	\$ 1,428,393
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	294,604	59,394	172,844	-	-	14,871	-	-	\$ 541,713
2112 ATTENDANCE SERVICES	56,961	15,388	-	-	-	-	-	-	72,349
2113 SOCIAL WORK SERVICES	259,917	87,989	-	-	-	-	-	-	347,906
2114 STUDENT ACCOUNTING	244,982	65,726	13,508	1,690	1,500	1,582	-	750	329,738
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,627,042	670,052	200	35	2,950	42,611	-	1,193	3,344,083
2123 APPRAISAL SERVICES	75,846	19,765	-	-	-	-	-	-	95,611
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	630,700	171,628	1,300	4,000	6,400	3,171	600	2,710	820,509
2139 OTHR HLTH SVCS-MEDICAID	553,512	198,562	1,020,560	-	-	-	-	-	1,772,634
2190 OTHER SUPPORT SERVICES-STUDENTS	247,914	61,932	-	-	-	-	-	-	309,846
SRE TOTAL	4,991,478	1,350,436	1,265,208	5,725	10,850	62,553	600	4,653	\$ 7,691,503
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	99,146	96,345	142,000	-	32,087	40,996	-	12,904	\$ 423,478
2210 IMPROVEMENT INSTRUC SVCS	124,862	29,697	2,500,000	-	2,610	-	-	-	2,657,169
2211 ADMIN LEARNING SERVICES	67,281	17,154	-	6,250	2,000	11,000	-	10,000	113,685
2212 CURRICULUM DEVELOPMENT	207,790	52,502	250,700	-	-	71,976	-	-	582,968
2213 STAFF DEVELOPMENT	108,543	193,329	17,977	-	2,887	22,851	-	6,273	351,860
2214 EVALUATION INSTRUCT SVCS	282,725	66,211	2,750	-	-	2,106	-	4,106	357,898
2219 LEARNING MATERIALS CENTER	24,908	7,074	-	-	-	-	-	-	31,982
2220 MEDIA SUPPORT SERVICES	587,889	192,044	-	-	-	-	-	-	779,933
2222 LIBRARY SUPPORT SVCS	2,958,708	771,598	9,478	866	1,300	58,101	300	830	3,801,181
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	420	1,423	-	59,797
2225 INSTRUCTIONAL TECHNOLOGY	234,637	57,974	1,500	-	4,900	5,791	3,000	1,746	309,548
2239 SUPERVISION OTHER INSTRUCTIONAL PROGRAM	81,426	20,235	-	-	-	-	-	-	101,661
SRE TOTAL	4,777,915	1,504,163	2,924,405	62,320	48,534	213,241	4,723	35,859	\$ 9,571,160



Service (SRE) Budgets by Object (continued)

SRE	0100's	0200's	0300's	0400's	0500's	0600's	0700's	0800/0900's	2012-13
PROGRAM	SALARIES	BENEFITS	PROF/TECH	PROPERTY	OTHER	SUPPLIES	PROPERTY	OTHER	ADOPTED
			SERVICES	SERVICES	SERVICES		USES		BUDGET
SRE 23 GENERAL ADMINISTRATION									
SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	670,429	160,608	2,000	3,000	26,550	27,021	2,000	8,747	\$ 900,355
2311 ADMIN BOE BOARD OF EDUC	-	-	37,300	1,200	14,500	3,571	-	25,134	81,705
2312 BOE SECTRY BOARD OF EDUC	26,276	6,843	-	-	-	-	-	-	33,119
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	168,096	38,528	54,977	-	2,500	1,650	-	2,500	268,251
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	114,517	29,833	1,576	-	-	500	-	-	146,426
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	524,191	120,190	65	2,260	15,552	10,537	2,000	7,550	682,345
2323 GRANT PROCURMNT/LOBBYING	68,760	16,061	-	-	1,000	1,500	-	-	87,321
SRE TOTAL	1,572,269	372,063	626,368	6,460	60,102	45,479	4,000	44,731	\$ 2,731,472
SRE 24 SCHOOL ADMINISTRATION									
SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	280,360	31,161	32,195	-	4,840	11,000	2,825	2,000	\$ 364,381
2410 PRINCIPAL'S OFFICE	13,838,778	3,677,172	5,000	20,152	121,641	85,502	6,815	5,907	17,760,967
SRE TOTAL	14,119,138	3,708,333	37,195	20,152	126,481	96,502	9,640	7,907	\$ 18,125,348
SRE 25 BUSINESS SERVICES									
2500 BUSINESS SUPPORT SERVICES	-	-	200,000	-	-	-	-	-	\$ 200,000
2511 ADMIN BUSINESS SERVICES	139,025	30,834	-	-	-	-	-	-	\$ 169,859
2513 BUDGETING SERVICES	514,250	126,899	35,097	642	3,154	2,752	100	7,750	690,644
2515 PAYROLL SERVICES	246,167	65,330	-	-	-	-	-	-	311,497
2516 FINANCIAL ACCOUNTING SVCS	547,484	147,180	152,361	-	24,672	22,224	900	2,197	897,018
2520 PURCHASING SERVICES	248,470	65,129	49,275	204	3,519	2,765	927	2,484	372,773
2530 WAREHOUSING/DISTRIBUTING	501,468	135,446	3,273	10,500	3,350	3,100	4,150	19,065	680,352
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
SRE TOTAL	2,196,864	570,818	440,006	18,661	34,695	39,683	6,077	13,496	\$ 3,320,300
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	8,510,261	2,553,395	107,145	983,334	14,905	5,846,285	4,573	161	\$ 18,020,059
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	580,797	141,067	-	120	1,432	50	330	240	724,036
2620 ENVIRONMENTAL SERVICES	386,394	102,611	8,000	189,600	4,894	3,900	3,800	5,600	704,799
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	709,032	229,220	2,000	-	-	8,000	-	5,000	953,252
SRE TOTAL	10,186,484	3,026,293	119,145	1,175,054	21,231	5,861,235	8,703	11,001	\$ 20,409,146
SRE 28 CENTRAL SUPPORT SERVICES									
2811 PLANNING SERVICES	88,712	20,899	2,539	450	1,650	8,228	3,000	3,250	\$ 128,728
2814 RESEARCH/EVALUATION SVCS	211,200	58,662	9,500	-	4,250	13,250	500	3,000	300,362
2820 COMMUNICATION SERVICES	295,884	75,759	-	1,000	3,730	3,021	-	9,800	389,194
2828 CABLE TV	-	-	1,230	-	-	-	-	-	1,230
2830 HUMAN RESOURCES	979,738	248,369	39,972	1,000	7,950	16,960	535	7,558	1,302,082
2832 RECRUITMENT/PLACEMENT SVC	24,125	6,938	98,000	-	2,780	-	-	-	131,843
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	536	-	-	-	-	-	-	3,622
2840 INFORMATION SYSTEMS SERVICES	-	-	200,000	-	-	500,000	-	-	700,000
2841 SUPERVISING INFO SYS SERVICES	397,863	97,765	240,805	8,200	22,000	50,000	50,000	7,500	874,133
2843 PROGRAMMING SERVICES	798,094	203,238	234,261	791,859	18,500	-	-	500	2,046,452
2844 OPERATIONS SERVICES	383,499	98,870	25,000	40,000	12,000	17,000	-	-	576,369
2845 TELECOMMUNICATIONS	72,976	18,167	25,000	323,000	211,500	5,000	-	-	655,643
2849 OTHER INFORMATION SYSTEMS SERVICES	723,334	201,409	25,000	23,542	50,250	1,750	-	-	1,025,285
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
SRE TOTAL	3,978,511	1,030,612	910,307	1,189,051	437,864	615,509	54,085	31,758	\$ 8,247,697
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	207,466	61,663	-	28,400	30	118,940	10,098	(429,854)	\$ (3,257)
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	430	-	-	-	327	-	-	3,257
SRE TOTAL	209,966	62,093	-	28,400	30	119,267	10,098	(429,854)	\$ -
SRE 51 DEBT SERVICES									
5113 2003 COPS	-	-	-	-	-	-	-	-	\$ -
SRE TOTAL	-	-	-	-	-	-	-	-	\$ -
GRAND TOTAL	159,728,365	42,490,130	8,672,779	3,039,580	1,982,742	9,959,527	229,765	(101,128)	\$ 226,001,760



Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 ADOPTED BUDGET
0000 SCHOOL/DEPT WIDE	\$126,652,396	\$33,436,459	\$7,989,019	\$2,999,315	\$872,100	\$9,527,771	\$205,431	(\$196,546)	\$ 181,485,945
0014 STRUGGLING READERS	-	-	-	-	-	750	-	-	750
0021 CHOICE	-	-	-	-	-	700	-	-	700
0031 DROPOUT PREVENTION	775,815	213,558	367,225	-	-	-	-	-	1,356,598
0034 CONNECTIONS	205,280	53,228	-	-	-	495	-	-	259,003
0035 MULTI-CULTURAL	89,810	23,282	-	-	-	75	-	-	113,167
0037 EXPELLED STUDENT SERVICES	-	900	1,500	-	1,300	1,200	-	-	4,900
0038 HIGH SCHOOL OPTIONS	5,000	903	-	-	4,897	0	-	-	10,800
0039 ADVANCED PLACEMENT	76,980	19,958	-	-	-	0	-	-	96,938
0040 AVID	1,750	201	6,000	-	28,168	95	-	12,800	49,014
0044 NEWCOMERS	160,375	41,585	-	-	-	-	-	-	201,960
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,200	-	-	1,200
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,132	-	-	1,132
0068 INTERDISCIPLINARY ED	-	-	301	-	-	831	-	-	1,132
0069 INTERDISCIPLINARY ED	-	-	-	-	-	130	-	-	130
0071 TALENTED & GIFTED (SRA)	3,824	625	200	-	-	10,096	-	-	14,745
0072 TALENTED AND GIFTED	377,000	130,607	20,000	-	1,882	6,796	-	1,500	537,785
0073 TAG - DISTRICT PROGRAMS	337,753	87,508	-	-	142,644	44,649	-	1,100	613,654
0095 PARTNERS IN EDUCATION	(67,404)	66,404	-	-	500	500	-	-	-
0137 FAMILY ADVOCATE PROGRAM	109,281	37,150	-	-	-	-	-	-	146,431
0622 FRENCH	-	-	-	-	-	100	-	-	100
0623 SPANISH	-	-	-	-	-	200	-	-	200
0660 ENGLISH AS 2ND LANGUAGE	3,821,791	992,207	1,092	-	-	31,333	-	1,026	4,847,449
2001 IB PROGRAM	113,768	29,615	3,700	-	29,500	7,000	-	33,600	217,183
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	-	160,000
2161 TRANSLATION SERVICES	93,453	21,723	344	-	-	14,871	-	-	130,391
2191 ADA/504 SERVICES	63,651	13,800	12,500	-	-	-	-	-	89,951
2204 RECRUITMENT	24,125	6,938	-	-	2,780	-	-	-	33,843
2205 INDUCTION	34,406	5,966	-	-	1,887	2,402	-	1,000	45,661
2207 TECHNOLOGY SPECIALISTS	587,889	192,044	-	-	-	-	-	-	779,933
2215 CULTURAL DIVERSITY	6,700	-	2,000	-	2,700	14,357	-	6,000	31,757
2216 FIRST AID TRAINING	17,944	5,312	-	-	-	1,500	-	5,904	30,660
2218 CURRICULUM DEVELOPMENT COUNCIL	8,360	1,451	-	-	-	-	-	-	9,811
2236 SUPERVISION-LIT/LANG	217,038	60,714	5,411	2,681	8,660	4,585	-	765	299,854
2391 ELEM EDUCATION SUPPORT	374,027	87,032	-	1,500	9,150	4,381	1,000	5,000	482,090
2393 SECONDARY ED SUPPORT	255,719	61,014	2,000	1,500	11,300	6,140	1,000	3,647	342,320
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	15,000	-	-	15,000
2491 SCHOOL LEVEL SUPPORT	-	-	32,195	-	4,840	11,000	2,825	2,000	52,860
2492 OPEN ENROLLMENT	40,683	12,562	-	-	1,500	500	-	750	55,995
2550 MAILROOM	-	-	-	7,600	-	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	83,279	22,706	-	-	1,000	-	-	-	106,985
2828 CABLE TV	-	-	-	1,000	-	-	-	-	1,000
2834 SUBSTITUTE OFFICE	52,486	14,610	-	-	-	-	-	-	67,096
3120 STATE VOCATIONAL ED	2,069,644	571,860	13,836	14,945	3,213	116,839	-	6,166	2,796,503
3130 STATE ECEA SPECIAL ED	22,978,716	6,238,365	46,456	11,039	854,721	76,359	19,509	14,160	30,239,325
3150 STATE TALENTED & GIFTED	156,826	39,843	9,000	-	-	56,540	-	-	262,209
GRAND TOTAL	\$159,728,365	\$42,490,130	\$8,672,779	\$3,039,580	\$1,982,742	\$9,959,527	\$229,765	-\$101,128	\$ 226,001,760



Project/Program Budgets by Object (continued)

Project Detail

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	32,764,172	8,661,120	3,042	234,108	11,771	495,290	10,551	38,925	\$ 42,218,979
0020 GEN MIDDLE EDUCATION	17,754,150	4,625,863	267	101,234	12,211	391,785	6,192	18,342	22,910,044
0030 GEN HIGH SCHOOL EDUCATION	23,806,636	6,159,924	1,630	159,493	47,261	266,755	38,437	37,243	30,517,379
0040 GEN PRESCHOOL EDUCATION	41,177	11,788	-	-	-	111,580	-	-	164,545
0060 INTEGRATED EDUCATION	744,302	197,311	-	8,038	459	10,470	-	459	961,039
0080 LIBRARY INSTRUCTION	76,811	30,198	-	1,439	-	126,818	371	4,123	239,760
0090 OTHER GEN EDUCATION	2,753,599	619,131	1,924,318	-	96,268	291,422	41,948	-	5,726,686
0093 HOMEBOUND/HOSPITAL	20,720	3,596	-	-	-	-	-	-	24,316
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,335,111	346,030	-	-	-	29,658	-	882	1,711,681
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 OTHER ART PROGRAMS	-	-	-	-	-	175	-	-	175
0300 BUSINESS EDUCATION	-	-	-	-	-	5,348	-	186	5,534
0339 OTHER BUSINESS FUNDAMENTALS	-	-	-	-	-	100	-	-	100
0340 FUNDAMENTALS OF BUSINESS	-	-	-	-	-	75	-	-	75
0500 LANG ARTS ENGLISH	-	-	60	-	-	27,167	-	406	27,633
0510 LANGUAGE SKILLS	-	-	-	-	-	7,540	-	-	7,540
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0519 OTHER LANGUAGE SKILLS	-	-	-	-	-	100	-	-	100
0543 JOURNALISM	-	-	-	-	-	522	-	-	522
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0551 RHETORIC AND PUBLIC ADDRESS	-	-	-	-	-	100	-	-	100
0560 DRAMA	-	-	-	-	-	599	-	-	599
0600 FOREIGN LANGUAGES	-	-	25	-	-	19,508	-	-	19,533
0810 HEALTH EDUCATION	-	-	-	-	-	3,407	-	-	3,407
0830 PHYSICAL EDUCATION	2,257,865	585,338	-	-	-	17,992	581	401	2,862,177
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	6,654	-	-	6,654
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,060	-	-	8,060
1022 GRAPHIC ARTS	-	-	-	-	-	75	-	-	75.00
1100 MATHEMATICS	-	-	-	-	-	379,222	-	-	379,222
1150 GENERAL MATHEMATICS	-	-	-	-	-	75	-	-	75
1210 MUSIC GENERAL	2,254,800	584,555	1,000	200	-	12,813	20	1,150	2,854,538
1240 MUSIC VOCAL	-	-	-	-	-	7,323	-	306	7,629
1250 MUSIC INSTRUMENTAL	1,708,834	443,223	25	80	-	11,960	377	712	2,165,211
1251 CONCERT BAND	-	-	-	-	-	1,166	-	-	1,166
1255 ORCHESTRA FULL	-	-	-	-	-	770	-	-	770
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	31,603	-	-	31,603
1310 GEN SCIENCE	-	-	-	-	-	46,786	1,581	2,445	50,812
1500 SOCIAL SCIENCES	-	-	-	-	-	214,792	51	-	214,843
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	10,883	12,221	-	23,604
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	150	-	-	150
1620 COMPUTER SYSTEMS	-	-	-	-	-	115	-	-	115
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCRRICULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	1,468
1808 INTRAMURALS - GENERAL	239,879	38,678	-	-	-	-	-	-	278,557
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,245	15,627	-	-	-	-	-	-	113,872
1920 MIDDLE SPONSOR STUDENT A	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	-	-	-	659,436
2100 SUPPORT SERVICES-STUDENT	137,500	23,871	-	-	-	-	-	-	161,371
2114 STUDENT ACCOUNTING	244,982	65,726	13,508	1,690	-	1,082	-	-	326,988
2122 COUNSELING SERVICES	2,627,042	670,052	200	35	2,950	42,611	-	1,193	3,344,083
2123 COUNSELING SERVICES	75,846	19,765	-	-	-	-	-	-	95,611
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	630,700	171,628	1,300	4,000	6,400	3,171	600	2,710	820,509
2139 OTHER HLTH SVCS-MEDICAID	553,512	198,562	1,020,560	-	-	-	-	-	1,772,634
2190 OTHER SUPPORT SERVICES-STUDENT	247,914	61,932	-	-	-	-	-	-	309,846



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2200 INSTRUCTIONAL STAFF SPRT	107,500	18,663	140,000	-	27,000	22,237	-	-	\$ 315,400
2210 IMPROVEMENT INSTRUCT SVCS	124,862	29,697	2,500,000	-	2,610	-	-	-	2,657,169
2211 ADMIN LEARNING SERVICES	67,281	17,154	-	6,250	2,000	11,000	-	10,000	113,685
2212 CURRICULUM DEVELOPMENT	199,430	51,051	250,000	-	-	71,976	-	-	572,457
2213 STAFF DEVELOPMENT	108,543	193,329	11,977	-	2,887	22,851	-	6,273	345,860
2214 EVALUATION INSTRUCT SVCS	282,725	66,211	2,750	-	-	2,106	-	4,106	357,898
2219 LEARNING MATERIALS CENTER	24,908	7,074	-	-	-	-	-	-	31,982
2222 LIBRARY SUPPORT SVCS	2,958,708	771,598	9,478	866	1,300	58,101	300	830	3,801,181
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	420	1,423	-	59,797
2225 INSTRUCTIONAL TECHNOLOGY	234,637	57,974	1,500	-	4,900	5,791	3,000	1,746	309,548
2239 SUPERVISION-OTHER INSTR PROGRAM	81,426	20,235	-	-	-	-	-	-	101,661
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	6,100	1,500	-	100	7,700
2311 ADMIN BOE BOARD OF ED	-	-	37,300	1,200	14,500	3,571	-	25,134	81,705
2312 BOE SECTRY BOARD OF ED	26,276	6,843	-	-	-	-	-	-	33,119
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	168,096	38,528	54,977	-	2,500	1,650	-	2,500	268,251
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	114,517	29,833	1,576	-	-	500	-	-	146,426
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	524,191	120,190	65	2,260	15,552	10,537	2,000	7,550	682,345
2323 GRANT PROCUREMENT/LOBBYING	68,760	16,061	-	-	1,000	1,500	-	-	87,321
2400 SCHOOL ADMIN SUPPORT SVC	280,360	31,161	-	-	-	-	-	-	311,521
2410 PRINCIPAL'S OFFICE	13,838,778	3,677,172	5,000	20,152	121,641	85,502	6,815	5,907	17,760,967
2500 BUSINESS SUPPORT SERVICES	-	-	200,000	-	-	-	-	-	200,000
2511 ADMIN BUSINESS SERVICES	139,025	30,834	-	-	-	-	-	-	169,859
2513 BUDGETING SERVICES	514,250	126,899	35,097	642	3,154	2,752	100	7,750	690,644
2515 PAYROLL SERVICES	246,167	65,330	-	-	-	-	-	-	311,497
2516 FINANCIAL ACCOUNTING SERVICES	547,484	147,180	152,361	-	24,672	22,224	900	2,197	897,018
2520 PURCHASING SERVICES	248,470	65,129	49,275	204	3,519	2,765	927	2,484	372,773
2530 WAREHOUSING/DISTRIBUTING	501,468	135,446	3,273	2,900	3,350	3,100	4,150	19,065	672,752
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,510,261	2,553,395	107,145	983,334	14,905	5,846,285	4,573	161	18,020,059
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	580,797	141,067	-	120	1,432	50	330	240	724,036
2620 ENVIRONMENTAL SERVICES	303,115	79,905	8,000	189,600	3,894	3,900	3,800	5,600	597,814
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	709,032	229,220	2,000	-	-	8,000	-	5,000	953,252
2811 PLANNING SERVICES	88,712	20,899	2,539	450	1,650	8,228	3,000	3,250	128,728
2814 RESEARCH/EVALUATION SERVICES	211,200	58,662	9,500	-	4,250	13,250	500	3,000	300,362
2820 COMMUNICATION SERVICES	295,884	75,759	-	-	3,730	3,021	-	9,800	388,194
2828 CABLE TV	-	-	1,230	-	-	-	-	-	1,230
2830 HUMAN RESOURCES	927,252	233,759	39,972	1,000	7,950	16,960	535	7,558	1,234,986
2832 RECRUITMENT/PLACEMENT SERVICES	-	-	98,000	-	-	-	-	-	98,000
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SERVICES	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	536	-	-	-	-	-	-	3,622
2840 INFORMATION SYSTEMS SERVICES	-	-	200,000	-	-	500,000	-	-	700,000
2841 SUPERVISING INFO SYS SERVICES	397,863	97,765	240,805	8,200	22,000	50,000	50,000	7,500	874,133
2843 PROGRAMMING SERVICES	798,094	203,238	234,261	791,859	18,500	-	-	500	2,046,452
2844 OPERATIONS SERVICES	383,499	98,870	25,000	40,000	12,000	17,000	-	-	576,369
2845 TELECOMMUNICATIONS	72,976	18,167	25,000	323,000	211,500	5,000	-	-	655,643
2849 OTHER INFORMATION SERVICES	723,334	201,409	25,000	23,542	50,250	1,750	-	-	1,025,285
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
3230 PRINT SHOP DISTRICT	207,466	61,663	-	28,400	30	118,940	10,098	(429,854)	(3,257)
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	430	-	-	-	327	-	-	3,257
8916 JITSUYGO HIGH SCH PROGRAM	1,080	170	8,553	-	-	800	-	400	11,003
PROJECT TOTAL	126,652,396	33,436,459	7,989,019	2,999,315	872,100	9,527,771	205,431	(196,546)	\$ 181,485,945



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
0014 STRUGGLING READERS									
0010 GEN ELEMENTARY ED	-	-	-	-	-	750	-	-	\$ 750
PROJECT TOTAL	-	-	-	-	-	750	-	-	\$ 750
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	-	\$ 700
PROJECT TOTAL	-	-	-	-	-	700	-	-	\$ 700
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	568,218	147,331	292,429	-	-	-	-	-	1,007,978
2112 ATTENDANCE SERVICES	56,961	15,388	-	-	-	-	-	-	72,349
2113 SOCIAL WORK SERVICES	150,636	50,839	-	-	-	-	-	-	201,475
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
PROJECT TOTAL	775,815	213,558	367,225	-	-	-	-	-	\$ 1,356,598
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	205,280	53,228	-	-	-	495	-	-	\$ 259,003
PROJECT TOTAL	205,280	53,228	-	-	-	495	-	-	\$ 259,003
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	89,810	23,282	-	-	-	75	-	-	\$ 113,167
PROJECT TOTAL	89,810	23,282	-	-	-	75	-	-	\$ 113,167
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	903	-	-	4,897	-	-	-	\$ 10,800
PROJECT TOTAL	5,000	903	-	-	4,897	-	-	-	\$ 10,800
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	38,490	9,979	-	-	-	-	-	-	\$ 48,469
0030 GEN HIGH SCHOOL EDUCATION	38,490	9,979	-	-	-	-	-	-	48,469
PROJECT TOTAL	76,980	19,958	-	-	-	-	-	-	\$ 96,938
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	201	-	-	28,168	95	-	12,800	\$ 43,014
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	1,750	201	6,000	-	28,168	95	-	12,800	\$ 49,014
0044 NEWCOMERS									
0030 GEN HIGH SCHOOL ED	160,375	41,585	-	-	-	-	-	-	\$ 201,960
PROJECT TOTAL	160,375	41,585	-	-	-	-	-	-	\$ 201,960
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	769	-	-	\$ 769
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	431
PROJECT TOTAL	-	-	-	-	-	1,200	-	-	\$ 1,200



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 PROPOSED BUDGET
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	-	\$ 700
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
PROJECT TOTAL	-	-	-	-	-	1,132	-	-	\$ 1,132
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	700	-	-	\$ 700
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	-	432
PROJECT TOTAL	-	-	301	-	-	831	-	-	\$ 1,132
0069 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	130	-	-	\$ 130
PROJECT TOTAL	-	-	-	-	-	130	-	-	\$ 130
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	3,824	625	200	-	-	8,841	-	-	\$ 13,490
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
PROJECT TOTAL	3,824	625	200	-	-	10,096	-	-	\$ 14,745
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	309,829	113,449	-	-	-	602	-	-	\$ 423,880
1090 OTHER INDUST ARTS/TECH	64,150	16,633	20,000	-	-	-	-	-	100,783
1900 STUDENT ACTIVITIES	3,021	525	-	-	1,000	-	-	-	4,546
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	377,000	130,607	20,000	-	1,882	6,796	-	1,500	\$ 537,785
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	235,209	60,072	-	-	138,394	10,000	-	-	\$ 443,675
1900 STUDENT ACTIVITIES	8,395	1,459	-	-	250	4,350	-	1,100	15,554
2237 ADMIN TAG PROGRAMS	94,149	25,977	-	-	4,000	30,299	-	-	154,425
PROJECT TOTAL	337,753	87,508	-	-	142,644	44,649	-	1,100	\$ 613,654
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPRT	(67,404)	66,404	-	-	500	500	-	-	\$ -
PROJECT TOTAL	(67,404)	66,404	-	-	500	500	-	-	\$ -
0137 FAMILY ADVOCATE PROGRAM									
2113 SOCIAL WORK SERVICES	109,281	37,150	-	-	-	-	-	-	\$ 146,431
PROJECT TOTAL	109,281	37,150	-	-	-	-	-	-	\$ 146,431
0622 FRENCH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	100	-	-	\$ 100
PROJECT TOTAL	-	-	-	-	-	100	-	-	\$ 100
0623 SPANISH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	200	-	-	\$ 200
PROJECT TOTAL	-	-	-	-	-	200	-	-	\$ 200
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,514,686	652,036	-	-	-	7,715	-	-	\$ 3,174,437
0020 GEN MIDDLE EDUCATION	742,245	192,455	-	-	-	10,248	-	161	945,109
0030 GEN HIGH SCHOOL EDUCATION	57,736	14,970	400	-	-	9,607	-	-	82,713
0090 OTHER GEN EDUCATION	487,144	126,527	692	-	-	3,763	-	865	618,991
2214 EVALUATION INSTRUCT SVCS	19,980	6,219	-	-	-	-	-	-	26,199.00
PROJECT TOTAL	3,821,791	992,207	1,092	-	-	31,333	-	1,026	\$ 4,847,449
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	113,768	29,615	-	-	6,000	6,000	-	20,000	175,383
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
PROJECT TOTAL	113,768	29,615	3,700	-	29,500	7,000	-	33,600	\$ 217,183
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	93,453	21,723	344	-	-	14,871	-	-	\$ 130,391
PROJECT TOTAL	93,453	21,723	344	-	-	14,871	-	-	\$ 130,391



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 PROPOSED BUDGET
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	63,651	13,800	12,500	-	-	-	-	-	\$ 89,951
PROJECT TOTAL	63,651	13,800	12,500	-	-	-	-	-	\$ 89,951
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	24,125	6,938	-	-	2,780	-	-	-	\$ 33,843
PROJECT TOTAL	24,125	6,938	-	-	2,780	-	-	-	\$ 33,843
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPRT	34,406	5,966	-	-	1,887	2,402	-	1,000	\$ 45,661
PROJECT TOTAL	34,406	5,966	-	-	1,887	2,402	-	1,000	\$ 45,661
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	587,889	192,044	-	-	-	-	-	-	\$ 779,933
PROJECT TOTAL	587,889	192,044	-	-	-	-	-	-	\$ 779,933
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPRT	6,700	-	2,000	-	2,700	14,357	-	6,000	\$ 31,757
PROJECT TOTAL	6,700	-	2,000	-	2,700	14,357	-	6,000	\$ 31,757
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPRT	17,944	5,312	-	-	-	1,500	-	5,904	\$ 30,660
PROJECT TOTAL	17,944	5,312	-	-	-	1,500	-	5,904	\$ 30,660
2218 CURRICULUM DEVELOPMENT COUNCIL									
2212 CURRICULUM DEVELOPMENT	8,360	1,451	-	-	-	-	-	-	\$ 9,811
PROJECT TOTAL	8,360	1,451	-	-	-	-	-	-	\$ 9,811
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPRT	212,951	60,005	-	2,681	7,918	971	-	765	\$ 285,291
2212 CURRICULUM DEVELOPMENT	3,087	536	1,411	-	742	-	-	-	\$ 5,776
2214 EVALUATION INSTRUCT SVCS	1,000	173	4,000	-	-	3,614	-	-	\$ 8,787
PROJECT TOTAL	217,038	60,714	5,411	2,681	8,660	4,585	-	765	\$ 299,854
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	374,027	87,032	-	1,500	9,150	4,381	1,000	5,000	\$ 482,090
PROJECT TOTAL	374,027	87,032	-	1,500	9,150	4,381	1,000	5,000	\$ 482,090
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	255,719	61,014	2,000	1,500	11,300	6,140	1,000	3,647	\$ 342,320
PROJECT TOTAL	255,719	61,014	2,000	1,500	11,300	6,140	1,000	3,647	\$ 342,320
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	15,000	-	-	\$ 15,000
PROJECT TOTAL	-	-	-	-	-	15,000	-	-	\$ 15,000
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	-	-	32,195	-	4,840	11,000	2,825	2,000	\$ 52,860
PROJECT TOTAL	-	-	32,195	-	4,840	11,000	2,825	2,000	\$ 52,860
2492 OPEN ENROLLMENT									
2114 STUDENT ACCOUNTING	-	-	-	-	1,500	500	-	750	\$ 2,750
2300 ADMIN GEN SUPPORT SVCS	40,683	12,562	-	-	-	-	-	-	\$ 53,245
PROJECT TOTAL	40,683	12,562	-	-	1,500	500	-	750	\$ 55,995
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	2012-13 PROPOSED BUDGET
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	83,279	22,706	-	-	1,000	-	-	-	\$ 106,985
PROJECT TOTAL	83,279	22,706	-	-	1,000	-	-	-	\$ 106,985
2828 CABLE TV									
2820 COMMUNICATION SERVICES	-	-	-	1,000	-	-	-	-	\$ 1,000
PROJECT TOTAL	-	-	-	1,000	-	-	-	-	\$ 1,000
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	52,486	14,610	-	-	-	-	-	-	\$ 67,096
PROJECT TOTAL	52,486	14,610	-	-	-	-	-	-	\$ 67,096
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	1,360,416	360,283	-	6,740	-	-	-	-	\$ 1,727,439
0033 TEEN PARENTING PROGRAM	297,037	97,614	11,836	-	1,200	7,123	-	500	415,310
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
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
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	63,205	16,470	-	-	-	5,000	-	322	84,997
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	300	-	500	800
2122 COUNSELING SERVICES	138,188	34,986	-	-	-	125	-	194	173,493
2134 NURSING SERVICES	46,193	12,420	-	-	-	-	-	-	58,613
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	-	-	-	-	400	8,520	-	852	9,772
2410 PRINCIPAL'S OFFICE	164,605	50,087	-	8,205	-	10,000	-	526	233,423
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
PROJECT TOTAL	2,069,644	571,860	13,836	14,945	3,213	116,839	-	6,166	\$ 2,796,503
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	20,946	4,325	-	800	4,045	-	-	\$ 150,768
0093 HOMEBOUND/HOSPITAL	23,879	4,146	-	-	-	-	-	-	28,025
1700 SPECIAL EDUCATION	14,642,800	4,098,700	11,808	11,039	602,726	62,604	19,509	13,485	19,462,671
1710 PHYS DISABILITY	903,388	239,314	-	-	-	-	-	-	1,142,702
1720 VISUAL DISABILITY	105,113	27,043	-	-	-	-	-	-	132,156
1730 HEARING DISABILITY	729,518	191,748	-	-	-	306	-	-	921,572
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	2,072,320	516,583	-	-	-	-	-	-	2,588,903
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,049,547	310,802	173	-	246,809	-	-	-	1,607,331
2113 SOCIAL WORK SERVICES	1,234,252	299,228	-	-	-	-	-	-	1,533,480
2123 COUNSELING SERVICES	475,778	121,083	-	-	-	-	-	-	596,861
2140 PSYCHOLOGICAL SERVICES	1,292,341	316,895	-	-	-	-	-	-	1,609,236
2153 AUDIOLOGY SERVICES	63,755	16,566	-	-	-	-	-	-	80,321
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	265,373	75,311	-	-	1,811	2,595	-	675	345,765
PROJECT TOTAL	22,978,716	6,238,365	46,456	11,039	854,721	76,359	19,509	14,160	\$ 30,239,325
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	87,345	22,645	-	-	-	-	-	-	\$ 109,990
1909 FAIRS AND COMPETITIONS	6,321	1,649	-	-	-	-	-	-	7,970
2237 ADMIN TAG PROGRAMS	63,160	15,549	9,000	-	-	56,540	-	-	144,249
PROJECT TOTAL	156,826	39,843	9,000	-	-	56,540	-	-	\$ 262,209
GRAND TOTAL	159,728,365	42,490,130	8,672,779	3,039,580	1,982,742	9,959,527	229,765	(101,128)	\$ 226,001,760



Authorized Positions

	2009-10	2010-11	2011-12	2012-13
Classroom Teachers	1,574.817	1,549.674	1,622.134	1,552.613
Other Teachers*	104.963	101.671	113.281	96.382
Psychologists/Social Workers/OT/PT	92.238	90.038	89.838	89.838
Admin/Principals	109.761	108.915	112.315	108.315
Professional Support	37.950	35.700	39.450	40.500
Technical Support	46.850	44.212	52.712	51.712
Paraeducators/Liaisons/Monitors	383.612	284.306	295.046	289.850
Office/Administrative Support	205.244	189.717	189.111	190.386
Trades and Services	229.375	217.125	217.125	217.125
TOTAL FTE:	2,784.810	2,621.358	2,731.012	2,636.721

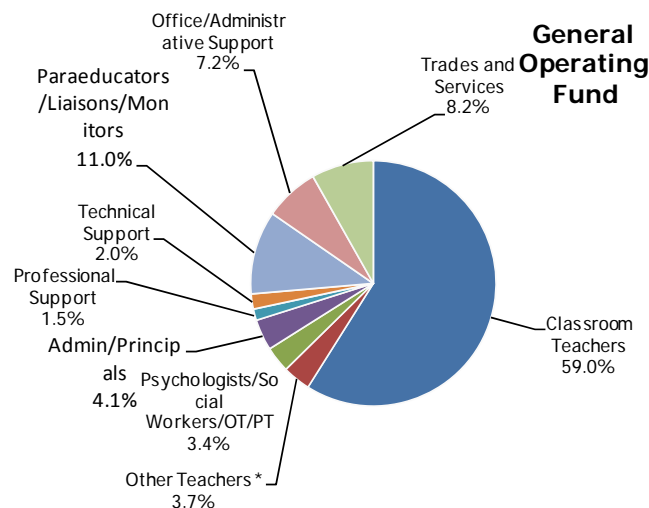
* Other Teachers- Temporary Assignments, Media Specialists & Counselors

Note:

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

	2009-10 Unaudited	2010-11 Unaudited	2011-12 Projected	2012-13 Projected
TOTAL STUDENT FTE	27,670.8	28,144.3	28,317.5	28,602.9
STUDENT FTE (Less Charters)	25,379.3	25,824.8	26,033.9	26,288.6
CHARTER STUDENT FTE	2,291.5	2,319.5	2,283.6	2,314.3

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	2012-13 ADOPTED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	6.330	405,381	105,173	-	-	-	262,569	-	-	\$ 773,123
102 RESERVES - ELEM LEVEL	36.320	2,169,214	576,244	163,000	-	26,500	15,060	-	13,600	2,963,618
103 IT - ELEM LEVEL	5.662	219,141	72,013	-	-	-	-	-	-	291,154
119 BEAR CREEK ELEMENTARY	26.312	1,530,609	411,491	-	12,811	949	57,787	467	569	2,014,683
120 BIRCH ELEMENTARY	30.606	1,771,377	476,682	-	39,794	1,553	74,210	-	1,275	2,364,891
124 COLUMBINE ELEMENTARY	43.710	2,535,053	681,508	-	12,477	2,205	78,089	230	2,156	3,311,718
127 CREST VIEW ELEMENTARY	44.659	2,622,519	701,844	-	23,097	2,182	125,287	774	503	3,476,206
130 DOUGLASS ELEMENTARY	31.365	1,803,510	486,340	-	18,096	1,030	68,157	-	-	2,377,133
131 SANCHEZ ELEMENTARY	36.178	2,005,156	548,113	-	26,137	1,640	86,733	400	850	2,669,029
132 EISENHOWER ELEMENTARY	39.181	2,193,974	597,282	-	23,815	1,327	85,661	1,244	2,325	2,905,628
134 EMERALD ELEMENTARY	31.692	1,741,605	477,519	-	19,355	1,442	88,183	2,006	4,653	2,334,763
136 FLAT IRONS ELEMENTARY	24.471	1,362,334	372,197	-	19,915	1,000	53,825	-	928	1,810,199
138 FOOTHILL ELEMENTARY	41.580	2,351,232	637,540	-	23,732	1,596	102,937	500	1,194	3,118,731
141 GOLD HILL ELEMENTARY	3.318	192,554	51,743	-	2,972	84	10,836	-	33	258,222
144 HEATHERWOOD ELEMENTARY	28.666	1,552,302	428,183	1,373	20,697	1,247	105,296	745	3,561	2,113,404
147 JAMESTOWN ELEMENTARY	3.215	186,186	50,066	-	760	184	15,685	-	-	252,881
150 KOHL ELEMENTARY	37.239	2,068,680	565,030	-	20,227	1,240	75,415	1,400	900	2,732,892
153 LAFAYETTE ELEMENTARY	49.828	2,761,048	754,158	-	21,031	1,472	72,486	-	4,100	3,614,295
154 RYAN ELEMENTARY	34.611	1,930,101	526,544	-	21,974	2,072	59,057	-	1,100	2,540,848
156 FIRESIDE ELEMENTARY	32.578	1,919,911	512,519	3,692	46,124	1,692	108,462	318	995	2,593,713
157 LOUISVILLE ELEMENTARY	41.228	2,312,070	628,871	-	30,571	1,800	76,077	768	1,728	3,051,885
158 COAL CREEK ELEMENTARY	29.781	1,762,034	470,732	-	22,785	1,295	55,066	580	886	2,313,378
161 BCSIS	22.411	1,291,331	348,491	551	13,557	1,299	56,405	-	611	1,712,245
162 MAPLETON ELEMENTARY	0.000	-	-	-	5,706	-	16,335	-	-	22,041
164 CREEKSIDE ELEMENTARY	34.730	1,913,941	524,269	-	16,604	1,455	89,691	219	2,282	2,548,461
166 MESA ELEMENTARY	27.614	1,547,625	421,578	552	14,799	1,587	69,064	387	2,625	2,058,217
169 NEDERLAND ELEMENTARY	24.133	1,331,038	364,432	-	16,892	1,040	95,431	-	200	1,809,033
180 PIONEER ELEMENTARY	37.359	2,110,517	572,361	1,394	23,690	1,640	106,648	500	2,804	2,819,554
185 SUPERIOR ELEMENTARY	36.364	2,133,325	571,202	-	22,099	1,704	105,463	-	2,847	2,836,640
190 UNIVERSITY HILL ELEM	35.530	2,008,073	545,051	1,269	13,199	1,066	85,181	113	313	2,654,265
192 HIGH PEAKS ELEMENTARY	20.967	1,207,046	325,813	178	12,333	1,038	55,179	-	1,500	1,603,087
193 COMMUNITY MONTESSORI	21.777	1,256,848	338,953	-	4,129	1,338	53,221	-	843	1,655,332
196 WHITTIER ELEMENTARY	33.512	1,930,257	520,407	193	10,619	1,128	36,511	1,088	767	2,500,970
LEVEL TOTAL	952.927	54,125,992	14,664,349	172,202	559,997	65,805	2,446,007	11,739	56,148	\$ 72,102,239
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	13.106	839,992	217,874	-	-	-	325,716	-	-	\$ 1,383,582
202 RESERVES - MIDDLE LEVEL	15.317	968,637	253,056	24,000	-	28,248	95	-	12,800	1,286,836
203 IT - MIDDLE LEVEL	4.662	184,097	59,930	-	-	-	-	-	-	244,027
225 BROOMFIELD HEIGHTS MIDDLE	46.627	2,721,169	729,446	151	36,472	2,881	117,596	756	4,304	3,612,775
230 MANHATTAN MIDDLE	44.972	2,645,481	707,327	-	44,039	2,641	153,818	401	4,263	3,557,970
240 CASEY MIDDLE	49.474	2,977,135	789,804	-	23,898	3,076	67,989	1,067	2,157	3,865,126
250 CENTENNIAL MIDDLE	40.846	2,533,485	665,047	-	22,868	3,085	130,556	2,675	3,666	3,361,382
252 ANGEVINE MIDDLE	53.617	3,187,160	848,609	-	62,064	4,520	177,980	-	8,700	4,289,033
254 LOUISVILLE MIDDLE	46.996	2,830,924	750,333	-	48,593	3,104	154,759	1,000	1,334	3,790,047
260 PLATT MIDDLE	36.765	2,223,083	588,712	200	38,624	2,180	174,080	600	900	3,028,379
270 SOUTHERN HILLS MIDDLE	43.167	2,545,389	679,807	525	36,248	4,007	144,845	2,148	3,481	3,416,450
LEVEL TOTAL	395.549	23,656,552	6,289,945	24,876	312,806	53,742	1,447,434	8,647	41,605	\$ 31,835,607
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.225	463,461	120,176	-	-	-	511,715	-	-	\$ 1,095,352
302 RESERVES - SENIOR LEVEL	29.363	1,776,945	470,825	323,182	-	249,809	40,000	-	20,400	2,881,161
303 IT-HIGH SCHOOL LEVEL	4.676	184,651	60,101	-	-	-	-	-	-	244,752
310 BOULDER HIGH	117.427	7,219,998	1,898,561	19,000	77,862	16,860	434,168	13,000	8,000	9,687,449
315 BROOMFIELD HIGH	93.197	5,635,626	1,490,209	-	53,090	7,496	324,422	22,426	7,482	7,540,751
320 CENTAURUS HIGH	83.150	5,040,289	1,331,297	-	67,793	11,771	320,171	-	11,567	6,782,888
330 FAIRVIEW HIGH	134.293	8,104,898	2,146,414	14,000	78,203	10,642	476,303	4,078	11,882	10,846,420
350 NEW VISTA HIGH	26.175	1,670,958	434,227	15,841	43,798	5,704	93,588	3,534	3,047	2,270,697
360 MONARCH HIGH	106.970	6,421,236	1,702,193	1,241	32,748	6,739	363,514	14,771	14,744	8,557,186
LEVEL TOTAL	602.476	36,518,062	9,654,003	373,264	353,494	309,021	2,563,881	57,809	77,122	\$ 49,906,656
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	25.848	1,559,229	413,094	15,396	10,491	3,986	16,078	-	2,168	\$ 2,020,442
461 BOULDER UNIVERSAL	3.500	263,337	67,478	-	-	-	-	-	-	330,815
490 TECHNICAL ED CENTER	28.341	1,489,566	413,355	13,836	42,164	2,100	310,532	-	4,814	2,276,367
LEVEL TOTAL	57.689	3,312,132	893,927	29,232	52,655	6,086	326,610	-	6,982	\$ 4,627,624



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 ADOPTED BUDGET
COMBINATION SCHOOLS										
502 MONARCH K-8	57.996	3,446,561	917,853	-	52,130	2,944	196,887	150	4,950	\$ 4,621,475
503 NEDERLAND MIDDLE/SENIOR	36.981	2,176,390	581,349	-	23,647	7,429	143,819	700	2,285	2,935,619
504 NEDERLAND MIDDLE	0.000	-	-	-	-	-	2,115	-	-	2,115
505 ASPEN CREEK K-8	75.700	4,287,322	1,160,849	1,216	49,013	3,444	197,868	528	5,808	5,706,048
506 ELDORADO K-8	67.588	4,062,216	1,077,989	-	42,502	5,086	166,429	500	1,000	5,355,722
507 HALCYON	5.375	339,813	88,540	-	6,823	110	2,882	-	-	438,168
508 BOULDER EXPLORE	0.000	-	-	-	-	-	157,832	-	-	157,832
590 SUMMER SCHOOL	0.000	117,293	13,663	1,200	500	200	2,200	-	1,000	136,056
595 ALTERNATIVE LEARNING OPTIONS	7.350	503,049	128,342	-	-	-	-	-	-	631,391
LEVEL TOTAL	250.990	14,932,644	3,968,585	2,416	174,615	19,213	870,032	1,878	15,043	\$ 19,984,426
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.500	32,847	8,451	-	6,200	-	61,404	-	-	\$ 108,902
932 BOULDER PREP CHARTER	1.000	65,696	16,903	-	-	-	-	-	-	82,599
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,688	-	26,033	-	-	34,721
954 JUSTICE HIGH CHARTER	1.000	65,696	16,903	-	-	-	-	-	-	82,599
956 PEAK TO PEAK CHARTER	4.312	254,969	67,968	-	-	-	-	-	-	322,937
LEVEL TOTAL	6.812	419,208	110,225	-	14,888	-	87,437	-	-	\$ 631,758
CENTRALIZED SERVICES										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	636	-	-	-	-	-	-	\$ 4,436
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	15,000	-	-	15,000
2321 SUPERINTENDENT	2.600	309,567	70,733	65	1,260	12,452	7,937	2,000	4,750	408,764
LOCATION TOTAL	2.600	313,367	71,369	65	1,260	12,452	22,937	2,000	4,750	\$ 428,200
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	1.000	54,690	14,993	-	1,000	3,100	2,600	-	2,800	\$ 79,183
LOCATION TOTAL	1.000	54,690	14,993	-	1,000	3,100	2,600	-	2,800	\$ 79,183
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.500	63,651	13,800	12,500	-	-	-	-	-	\$ 89,951
2315 LEGAL SERVICES	1.700	168,096	38,528	54,977	-	2,500	1,650	-	2,500	268,251
LOCATION TOTAL	2.200	231,747	52,328	67,477	-	2,500	1,650	-	2,500	\$ 358,202
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRUC SVCS	0.000	4,516	784	-	-	2,610	-	-	-	7,910
2211 ADMIN LEARNING SERVICES	1.000	53,351	14,760	-	6,250	2,000	11,000	-	10,000	97,361
2212 CURRICULUM DEVELOPMENT	0.000	8,360	1,451	-	-	-	1,500	-	-	11,311
2213 STAFF DEVELOPMENT	1.000	57,789	15,503	3,473	-	1,000	2,214	-	3,773	83,752
2219 LEARNING MATERIALS CENTER	0.500	24,908	7,074	-	-	-	-	-	-	31,982
2321 SUPERINTENDENT	1.000	159,934	34,464	-	-	-	-	-	-	194,398
LOCATION TOTAL	3.500	308,858	74,036	3,473	6,250	5,610	29,451	-	13,773	\$ 441,451
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	244,982	65,726	13,508	-	1,500	500	-	750	\$ 326,966
2214 EVALUATION INSTRUC SVCS	2.800	282,725	66,211	2,750	-	-	-	-	-	351,686
2300 ADMIN GEN SUPPORT SVCS	1.000	40,683	12,562	-	-	-	-	-	-	53,245
2814 RESEARCH/EVALUATION SVCS	4.000	211,200	58,662	9,500	-	4,250	13,250	500	3,000	300,362
LOCATION TOTAL	11.800	779,590	203,161	25,758	-	5,750	13,750	500	3,750	\$ 1,032,259
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,736	-	-	-	-	-	-	\$ 11,736
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	300	-	500	800
2232 ADMIN VOC VOCATIONAL ED	0.000	-	-	-	-	400	8,520	-	852	9,772
2239 SUPERVISION OTHER INSTRUCTIONAL P	0.000	10,432	1,811	-	-	-	-	-	-	12,243
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	-	-	-	713	-	-	-	713
LOCATION TOTAL	0.000	20,432	3,547	-	-	1,113	11,330	-	1,352	\$ 37,774
610 PRESCHOOL ADMINISTRATION										
2200 INSTRUCTIONAL STAFF SPRT	0.471	18,024	5,718	-	-	-	-	-	-	\$ 23,742
LOCATION TOTAL	0.471	18,024	5,718	-	-	-	-	-	-	\$ 23,742



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 ADOPTED BUDGET
CENTRALIZED SERVICES continued										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	20,946	4,325	-	800	4,045	-	-	\$ 150,768
0093 HOMEBOUND/HOSPITAL	0.000	44,599	7,742	-	-	-	-	-	-	52,341
1700 SPECIAL EDUCATION	14.764	905,321	238,299	11,808	9,585	602,516	38,560	19,509	13,485	1,839,083
1710 PHYS DISABILITY	15.000	903,388	239,314	-	-	-	-	-	-	1,142,702
1720 VISUAL DISABILITY	1.600	105,113	27,043	-	-	-	-	-	-	132,156
1730 HEARING DISABILITY	11.840	729,518	191,748	-	-	-	-	-	-	921,266
1770 SPEECH/LANGUAGE DISABILITY	28.400	2,072,320	516,583	-	-	-	-	-	-	2,588,903
1791 PRESCH DISABILITY CHILD	0.060	3,979	1,020	173	-	246,809	-	-	-	251,981
2113 SOCIAL WORK SERVICES	15.988	1,234,252	299,228	-	-	-	-	-	-	1,533,480
2123 COUNSELING SERVICES	7.000	475,778	121,083	-	-	-	-	-	-	596,861
2140 PSYCHOLOGICAL SERVICES	16.750	1,292,341	316,895	-	-	-	-	-	-	1,609,236
2153 AUDIOLOGY SERVICES	1.000	63,755	16,566	-	-	-	-	-	-	80,321
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	5.100	265,373	75,311	-	-	-	-	-	675	341,359
LOCATION TOTAL	117.502	8,216,389	2,071,778	46,456	9,585	852,700	46,065	19,509	14,160	\$ 11,276,642
613 STUDENT SUCCESS										
2231 ADMIN SPED SPECIAL EDUC	0.000	-	-	-	-	1,811	2,595	-	-	\$ 4,406
LOCATION TOTAL	0.000	-	-	-	-	1,811	2,595	-	-	\$ 4,406
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	11,416	1,984	-	-	1,250	4,350	-	1,100	\$ 20,100
1909 COMPETITIONS AND FAIRS	0.100	6,321	1,649	-	-	-	-	-	-	7,970
2200 INSTRUCTIONAL STAFF SPRT	0.000	6,700	-	2,000	-	2,700	13,857	-	6,000	31,257
2237 ADMIN -TAG PROGRAMS	2.652	157,309	41,526	9,000	-	4,882	93,033	-	1,500	307,250
LOCATION TOTAL	2.752	181,746	45,159	11,000	-	8,832	111,240	-	8,600	\$ 366,577
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	1,300	692	-	-	3,763	-	865	10,774
2200 INSTRUCTIONAL STAFF SPRT	3.500	194,927	54,287	-	2,681	7,918	971	-	765	261,549
2212 CURRICULUM DEVELOPMENT	0.000	3,087	536	1,411	-	742	-	-	-	5,776
2214 EVALUATION INSTRUCT SVCS	0.500	20,980	6,392	4,000	-	-	3,614	-	-	34,986
LOCATION TOTAL	4.000	223,148	62,515	6,103	2,681	8,660	29,956	-	1,630	\$ 334,693
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	14,112	2,813	-	-	-	-	-	-	16,925
2113 SOCIAL WORK SERVICES	1.000	34,986	12,072	-	-	-	-	-	-	47,058
2300 ADMIN GEN SUPPORT SVCS	3.500	374,027	87,032	-	1,500	9,150	4,381	1,000	5,000	482,090
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	-	-	8,195	-	2,840	6,000	2,825	1,000	20,860
LOCATION TOTAL	4.500	423,125	101,917	8,195	1,500	11,990	20,381	3,825	6,000	\$ 576,933
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	8,000	1,303	-	-	-	-	-	-	\$ 9,303
2122 COUNSELING SERVICES	0.200	13,819	3,497	-	-	-	-	-	-	17,316
2300 ADMIN GEN SUPPORT SVCS	2.750	255,719	61,014	2,000	1,500	11,300	6,140	1,000	3,647	342,320
2319 OTHER BOE SERVICES	0.000	-	-	-	-	-	700	-	800	1,500
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	-	-	24,000	-	2,000	5,000	-	1,000	32,000
LOCATION TOTAL	2.950	277,538	65,814	26,000	1,500	13,300	11,840	1,000	5,447	\$ 402,439
625 BOULDER UNIVERSAL ADMIN										
2239 SUPERVISION OTHER INSTRUCTIONAL P	1.000	70,994	18,424	-	-	-	-	-	-	\$ 89,418
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	6,100	1,500	-	100	7,700
LOCATION TOTAL	1.000	70,994	18,424	-	-	6,100	1,500	-	100	\$ 97,118



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 ADOPTED BUDGET
CENTRALIZED SERVICES continued										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	37,300	1,200	14,500	3,571	-	25,134	\$ 81,705
2312 BOE SECTRY BOARD OF EDUC	0.400	26,276	6,843	-	-	-	-	-	-	33,119
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	26,276	6,843	150,750	1,200	16,104	3,571	-	25,134	\$ 229,878
630 HEALTH										
2210 IMPROVEMENT INSTRUCT SVCS	0.250	26,294	6,240	-	-	-	-	-	-	\$ 32,534
LOCATION TOTAL	0.250	26,294	6,240	-	-	-	-	-	-	\$ 32,534
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUCT SVCS	0.250	26,294	6,240	-	-	-	-	-	-	32,534
2211 ADMIN LEARNING SERVICES	0.000	1,990	342	-	-	-	-	-	-	2,332
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	883	-	-	600	200	-	-	6,767
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	33,368	7,465	-	-	11,600	8,110	-	1,000	\$ 61,543
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUCT SVCS	0.250	26,294	6,240	-	-	-	-	-	-	32,534
2211 ADMIN LEARNING SERVICES	0.000	1,990	342	-	-	-	-	-	-	2,332
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	883	-	-	-	-	-	-	5,966
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	33,367	7,465	-	-	11,000	7,910	-	1,000	\$ 60,742
633 HEALTH/PHYSICAL EDUCATION										
2210 IMPROVEMENT INSTRUCT SVCS	0.250	26,294	6,240	-	-	-	-	-	-	\$ 32,534
2211 ADMIN LEARNING SERVICES	0.000	1,990	342	-	-	-	-	-	-	2,332
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
LOCATION TOTAL	0.250	28,284	6,582	-	-	-	1,000	-	-	\$ 35,866
634 LITERACY										
2210 IMPROVEMENT INSTRUCT SVCS	0.000	-	-	2,500,000	-	-	-	-	-	\$ 2,500,000
LOCATION TOTAL	0.000	-	-	2,500,000	-	-	-	-	-	\$ 2,500,000
635 DISTRICT-WIDE INSTRUCTION										
1800 COCURRICULAR ACTIVITIES	0.000	1,267	201	-	-	-	-	-	-	\$ 1,468
1900 STUDENT ACTIVITIES	0.000	20,179	3,209	-	-	-	-	-	-	23,388
2100 SUPPORT SERVICES-STUDENTS	1.000	93,453	21,723	-	-	-	14,871	-	-	130,047
2112 ATTENDANCE SERVICES	1.000	56,961	15,388	-	-	-	-	-	-	72,349
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	866	-	-	-	-	866
LOCATION TOTAL	2.000	171,860	40,521	-	866	43,975	14,871	-	-	\$ 272,093
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUCT SVCS	0.240	15,170	3,953	-	-	-	-	-	-	\$ 19,123
2211 ADMIN LEARNING SERVICES	0.000	1,990	342	-	-	-	-	-	-	2,332
2212 CURRICULUM DEVELOPMENT	0.250	25,786	6,152	-	-	-	2,500	-	-	34,438
2213 STAFF DEVELOPMENT	0.000	16,189	2,811	-	-	-	2,300	-	-	21,300
LOCATION TOTAL	0.490	59,135	13,258	-	-	-	4,800	-	-	\$ 77,193
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	342	-	-	-	-	-	-	\$ 2,332
2212 CURRICULUM DEVELOPMENT	2.500	166,981	43,938	-	-	-	2,151	-	-	213,070
2213 STAFF DEVELOPMENT	0.000	16,711	2,901	-	-	-	4,275	-	2,500	26,387
LOCATION TOTAL	2.500	185,682	47,181	-	-	-	6,426	-	2,500	\$ 241,789



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 ADOPTED 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	342	-	-	-	-	-	-	2,332
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
LOCATION TOTAL	0.000	1,990	342	-	-	600	12,000	-	-	\$ 14,932
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	342	-	-	-	-	-	-	\$ 2,332
2212 CURRICULUM DEVELOPMENT	0.000	1,525	262	-	-	-	1,000	-	-	2,787
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
LOCATION TOTAL	0.000	3,515	604	-	-	-	3,106	-	2,106	\$ 9,331
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	-	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	2.250	215,643	50,657	-	120	1,432	50	330	240	268,472
2811 PLANNING SERVICES	1.000	88,712	20,899	2,539	450	1,650	8,228	3,000	3,250	128,728
LOCATION TOTAL	3.250	304,355	71,556	2,539	570	3,082	8,278	45,278	3,684	\$ 439,342
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	49.000	2,931,763	779,357	12,145	29,890	14,880	514,829	3,420	(29,724)	\$ 4,256,560
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	4.750	365,154	90,410	-	-	-	-	-	-	455,564
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	53.750	3,296,917	869,767	14,145	31,890	14,880	517,829	3,420	(29,724)	\$ 4,719,124
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	5.250	177,646	59,709	-	-	-	-	-	-	\$ 237,355
2620 ENVIRONMENTAL SERVICES	6.250	386,394	102,611	8,000	189,600	4,894	3,900	3,800	5,600	704,799
2660 SECURITY SERVICES	7.200	296,462	91,060	2,000	-	-	8,000	-	5,000	402,522
LOCATION TOTAL	18.700	860,502	253,380	10,000	189,600	4,894	11,900	3,800	10,600	\$ 1,344,676
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	166,250	-	-	\$ 166,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	14,050	-	29,390	-	-	43,440
LOCATION TOTAL	0.000	-	-	-	14,050	-	195,640	-	-	\$ 209,690
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	295,884	75,759	-	1,000	3,730	3,021	-	9,800	\$ 389,194
2828 CABLE TV	0.000	-	-	1,230	-	-	-	-	-	1,230
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,300	-	-	-	1,300
LOCATION TOTAL	4.000	295,884	75,759	1,230	1,000	5,030	3,021	-	9,800	\$ 391,724
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	68,760	16,061	-	-	1,000	1,500	-	-	\$ 87,321
LOCATION TOTAL	0.750	68,760	16,061	-	-	1,000	1,500	-	-	\$ 87,321
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	2.000	169,316	72,370	-	-	7,387	2,902	-	1,000	\$ 252,975
2213 STAFF DEVELOPMENT	0.000	-	169,317	-	-	-	-	-	-	169,317
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,697	1,576	-	-	500	-	-	13,643
2830 HUMAN RESOURCES	13.000	979,738	248,369	39,972	1,000	7,950	10,910	535	7,558	1,296,032
2832 RECRUITMENT/PLACEMENT SVC	0.500	24,125	6,938	-	-	2,780	-	-	-	33,843
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	50	150	9,850
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
LOCATION TOTAL	15.500	1,183,049	498,691	50,548	1,000	98,467	14,612	585	8,708	\$ 1,855,660



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2012-13 ADOPTED BUDGET
CENTRALIZED SERVICES continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	6.750	514,250	126,899	35,097	642	3,154	2,752	100	7,750	\$ 690,644
LOCATION TOTAL	6.750	514,250	126,899	35,097	642	3,154	2,752	100	7,750	\$ 690,644
689 INFORMATION TECHNOLOGY										
2222 LIBRARY SUPPORT SVCS	1.400	70,201	19,886	9,300	866	1,300	6,100	-	300	\$ 107,953
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	55,000	2,750	-	-	-	57,750
2225 INSTRUCTIONAL TECHNOLOGY	3.000	234,637	57,974	1,500	-	4,900	5,791	3,000	1,746	309,548
2841 SUPERVISING INFO SYS SERVICES	5.000	397,863	97,765	240,805	8,200	22,000	50,000	50,000	7,500	874,133
2843 PROGRAMMING SERVICES	11.000	798,094	203,238	234,261	791,859	18,500	-	-	500	2,046,452
2844 OPERATIONS SERVICES	5.000	383,499	98,870	25,000	40,000	12,000	17,000	-	-	576,369
2849 OTHER INFORMATION SERVICES	11.500	723,334	201,409	25,000	23,542	50,250	1,750	-	-	1,025,285
LOCATION TOTAL	36.900	2,607,628	679,142	535,866	919,467	111,700	80,641	53,000	10,046	\$ 4,997,490
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	1.000	139,025	30,834	-	-	-	-	-	-	169,859
2515 PAYROLL SERVICES	4.000	246,167	65,330	-	-	-	-	-	-	311,497
2516 FINANCIAL ACCOUNTING SVCS	9.350	547,484	147,180	2,361	-	24,672	22,224	900	2,197	747,018
LOCATION TOTAL	14.350	932,676	243,344	2,361	-	24,672	22,724	900	2,197	\$ 1,228,874
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	248,470	65,129	49,275	204	3,519	2,765	927	2,484	\$ 372,773
LOCATION TOTAL	4.000	248,470	65,129	49,275	204	3,519	2,765	927	2,484	\$ 372,773
698 HEALTH SERVICES										
2134 NURSING SERVICES	12.100	676,893	184,048	1,300	4,000	6,400	3,171	600	2,710	\$ 879,122
2139 OTHER HLTH SVCS-MEDICAID	4.000	151,057	48,219	1,020,560	-	-	-	-	-	1,219,836
2200 INSTRUCTIONAL STAFF SPRT	0.400	17,944	5,312	-	-	-	1,500	-	5,904	30,660
LOCATION TOTAL	16.500	845,894	237,579	1,021,860	4,000	6,400	4,671	600	8,614	\$ 2,129,618
LEVEL TOTAL	335.115	22,847,804	6,064,567	4,568,198	1,188,265	1,293,995	1,233,422	135,444	130,761	\$ 37,462,456
SERVICE CENTERS										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	8.800	501,468	135,446	3,273	10,500	3,350	3,100	4,150	19,065	\$ 680,352
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
LOCATION TOTAL	8.800	501,468	135,446	3,273	17,815	3,350	11,942	4,150	1,065	\$ 678,509
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	207,466	61,663	-	28,400	30	118,940	10,098	(429,854)	\$ (3,257)
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	430	-	-	-	327	-	-	3,257
LOCATION TOTAL	4.550	209,966	62,093	-	28,400	30	119,267	10,098	(429,854)	\$ -
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	72,976	18,167	25,000	323,000	211,500	5,000	-	-	\$ 655,643
LOCATION TOTAL	1.000	72,976	18,167	25,000	323,000	211,500	5,000	-	-	\$ 655,643
LEVEL TOTAL	14.350	784,410	215,706	28,273	369,215	214,880	136,209	14,248	(428,789)	\$ 1,334,152
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	3,158	-	-	-	-	-	-	\$ 21,345
808 SCHOOL ALLOCATIONS	0.000	696,788	148,267	129,150	-	-	125,000	-	-	1,099,205
809 DISTRICT ALLOCATIONS	16.813	2,270,923	430,116	3,345,168	-	20,000	506,050	-	-	6,572,257
LEVEL TOTAL	16.813	2,985,898	581,541	3,474,318	-	20,000	631,050	-	-	\$ 7,692,807
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	646	-	3,055	-	-	\$ 3,701
971 EDUCATION CENTER BUILDING	4.000	145,663	47,282	-	12,999	-	214,390	-	-	420,334
LEVEL TOTAL	4.000	145,663	47,282	-	13,645	-	217,445	-	-	\$ 424,035
GRAND TOTAL	2,636,721	159,728,365	42,490,130	8,672,779	3,039,580	1,982,742	9,959,527	229,765	(101,128)	\$ 226,001,760

OTHER FUNDS

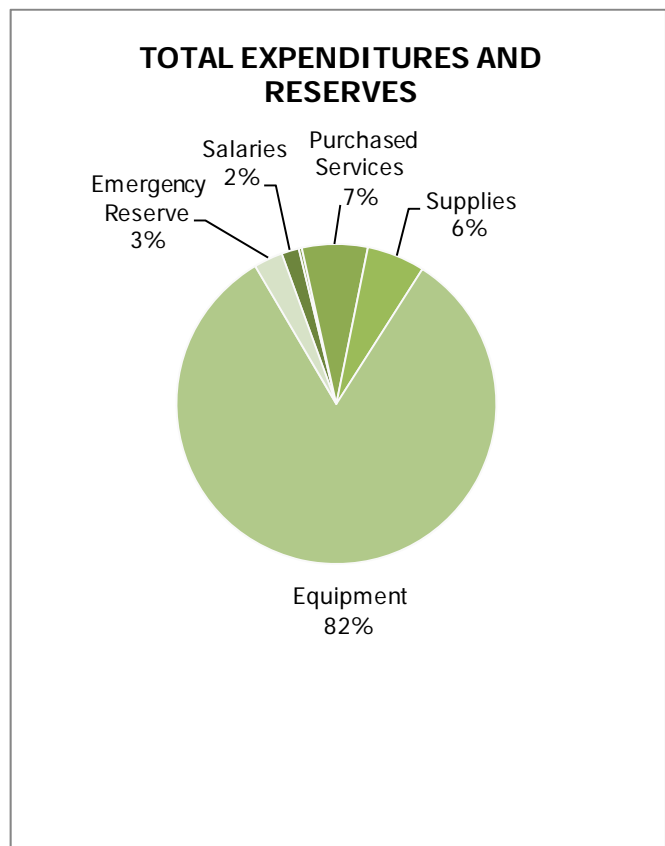
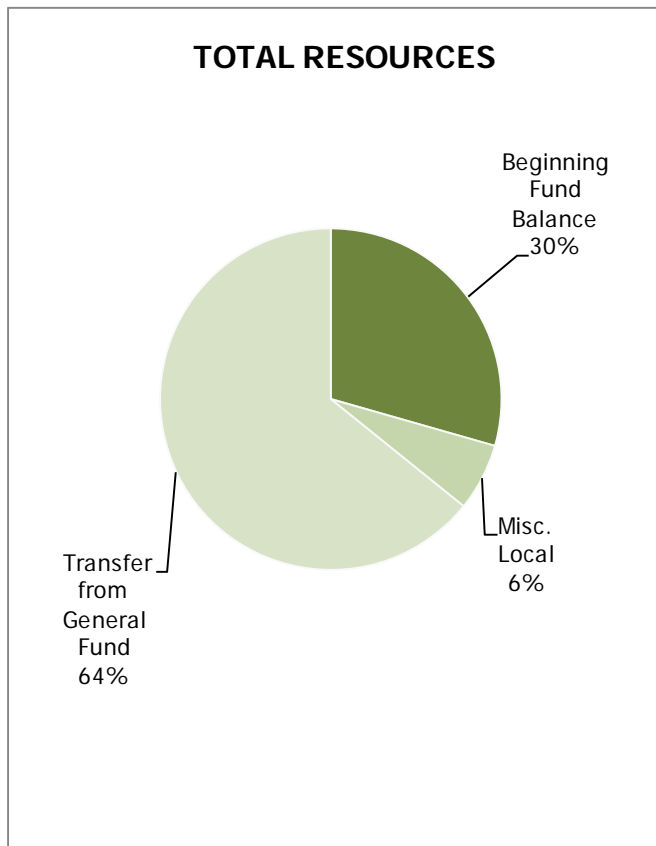
TECHNOLOGY FUND	186
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Technology Fund

\$2,633,850

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 transportation mill levy. The program will maintain current technologies by continuing a four-year replacement cycle for all computers and related equipment within the Boulder Valley School District as well as provide training and software as needed. 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)

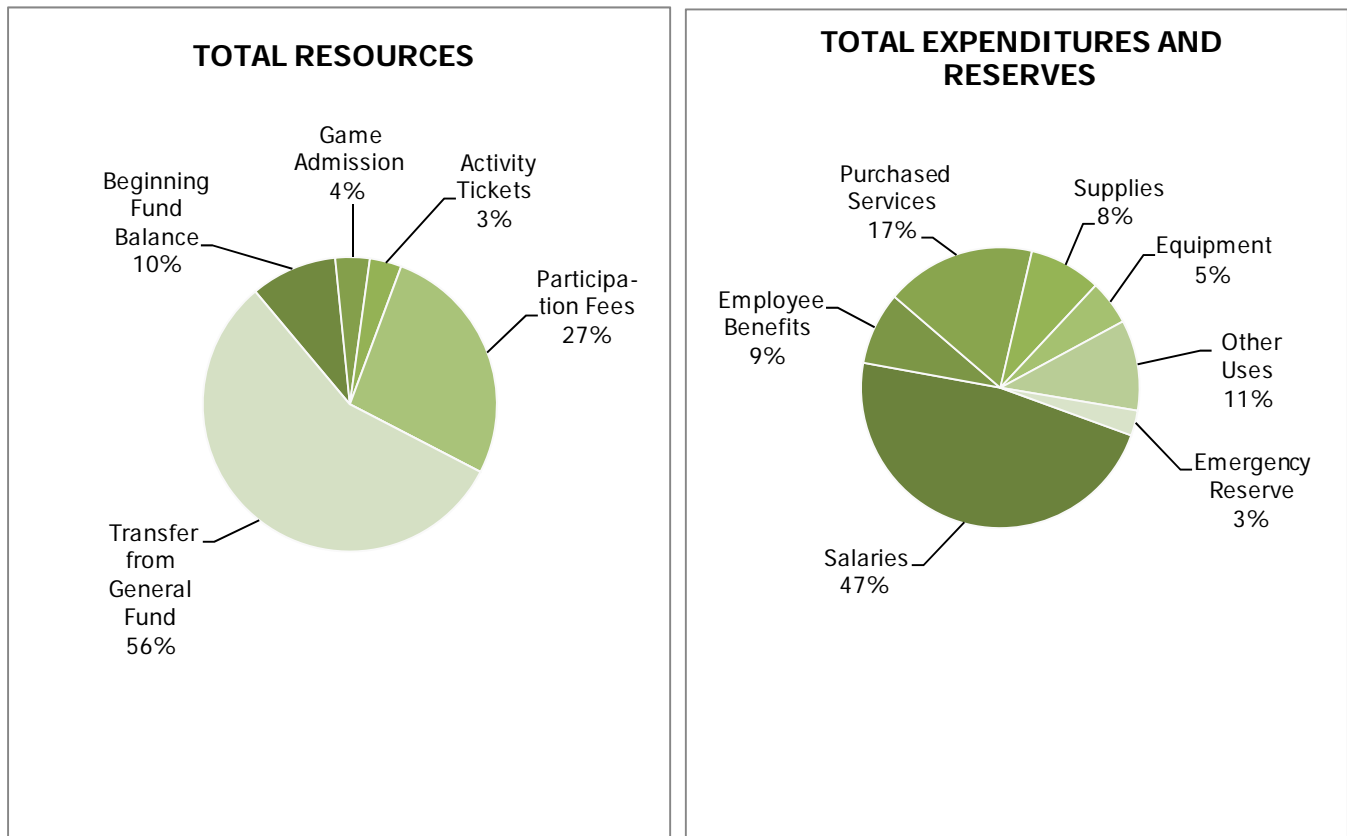
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 158,199	\$ 98,718	\$ 97,545
Reserve - Project Carryover	896,031	658,103	677,146
Unreserved Beginning Balance	-	582,413	-
TOTAL BEGINNING FUND BALANCE	\$ 1,054,230	\$ 1,339,234	\$ 774,691
REVENUE:			
Miscellaneous Local	\$ 174,980	\$ 207,108	\$ 168,214
One Time Transfer from General Fund	211,000	140,391	-
Transfer from General Fund	1,948,918	1,690,835	1,690,945
TOTAL REVENUE	\$ 2,334,898	\$ 2,038,334	\$ 1,859,159
TOTAL RESOURCES	<u>\$ 3,389,128</u>	<u>\$ 3,377,568</u>	<u>\$ 2,633,850</u>
EXPENDITURES:			
Salaries	\$ 125,815	\$ 19,000	\$ 46,610
Employee Benefits	35,863	3,294	8,390
Purchased Services	36,439	150,938	174,595
Supplies	56,590	229,645	155,000
Equipment	1,785,717	1,950,000	2,172,541
Other Uses of Funds	9,470	250,000	-
TOTAL EXPENDITURES	<u>\$ 2,049,894</u>	<u>\$ 2,602,877</u>	<u>\$ 2,557,136</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 76,714
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,049,894</u>	<u>\$ 2,602,877</u>	<u>\$ 2,633,850</u>
ENDING BALANCE	<u>\$ 1,339,234</u>	<u>\$ 774,691</u>	<u>\$ -</u>



Athletics Fund

\$3,436,534

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)

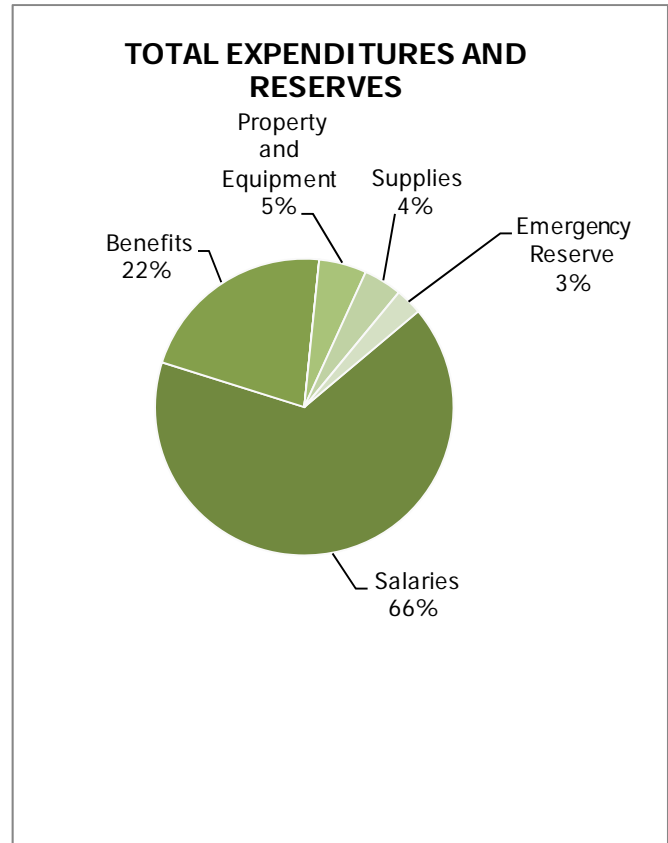
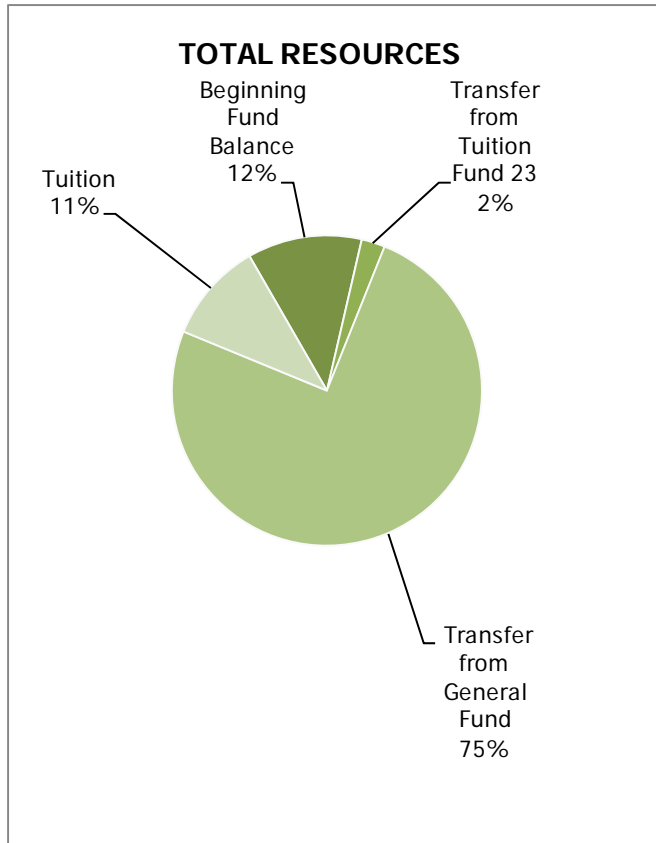
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 240,756	\$ 402,076	\$ 327,119
REVENUE:			
Game Admission	\$ 159,465	\$ 129,986	\$ 130,000
Activity Tickets	121,535	119,008	120,000
Participation Fees	950,596	935,230	925,000
Transfer from General Fund	1,934,415	1,934,415	1,934,415
TOTAL REVENUE	\$ 3,166,011	\$ 3,118,639	\$ 3,109,415
TOTAL RESOURCES	<u>\$ 3,406,767</u>	<u>\$ 3,520,715</u>	<u>\$ 3,436,534</u>
EXPENDITURES:			
Salaries	\$ 1,537,186	\$ 1,587,156	\$ 1,626,078
Employee Benefits	249,090	257,603	289,361
Purchased Services	580,866	578,248	596,177
Supplies	206,307	277,038	285,870
Equipment	119,244	163,563	177,495
Other Uses	311,998	329,988	361,460
TOTAL EXPENDITURES	<u>\$ 3,004,691</u>	<u>\$ 3,193,596</u>	<u>\$ 3,336,441</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 100,093
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,004,691</u>	<u>\$ 3,193,596</u>	<u>\$ 3,436,534</u>
ENDING BALANCE	<u>\$ 402,076</u>	<u>\$ 327,119</u>	<u>\$ -</u>



Preschool Fund

\$3,864,069

The Preschool Fund was established as part of the successful 2010 Mill Levy measure and will be fully implemented by 2013-14 when all the capital-related projects necessary to accommodate the increased capacity of those students are completed. Upon completion there will be a total of 64 preschool sections. As of 2012-13 tuition paying students are included in the Preschool Fund. A sliding fee scale allows parents to request enrollment at reduced rates. Tuition rates range from \$8 to \$355 per month.





Preschool Fund (continued)

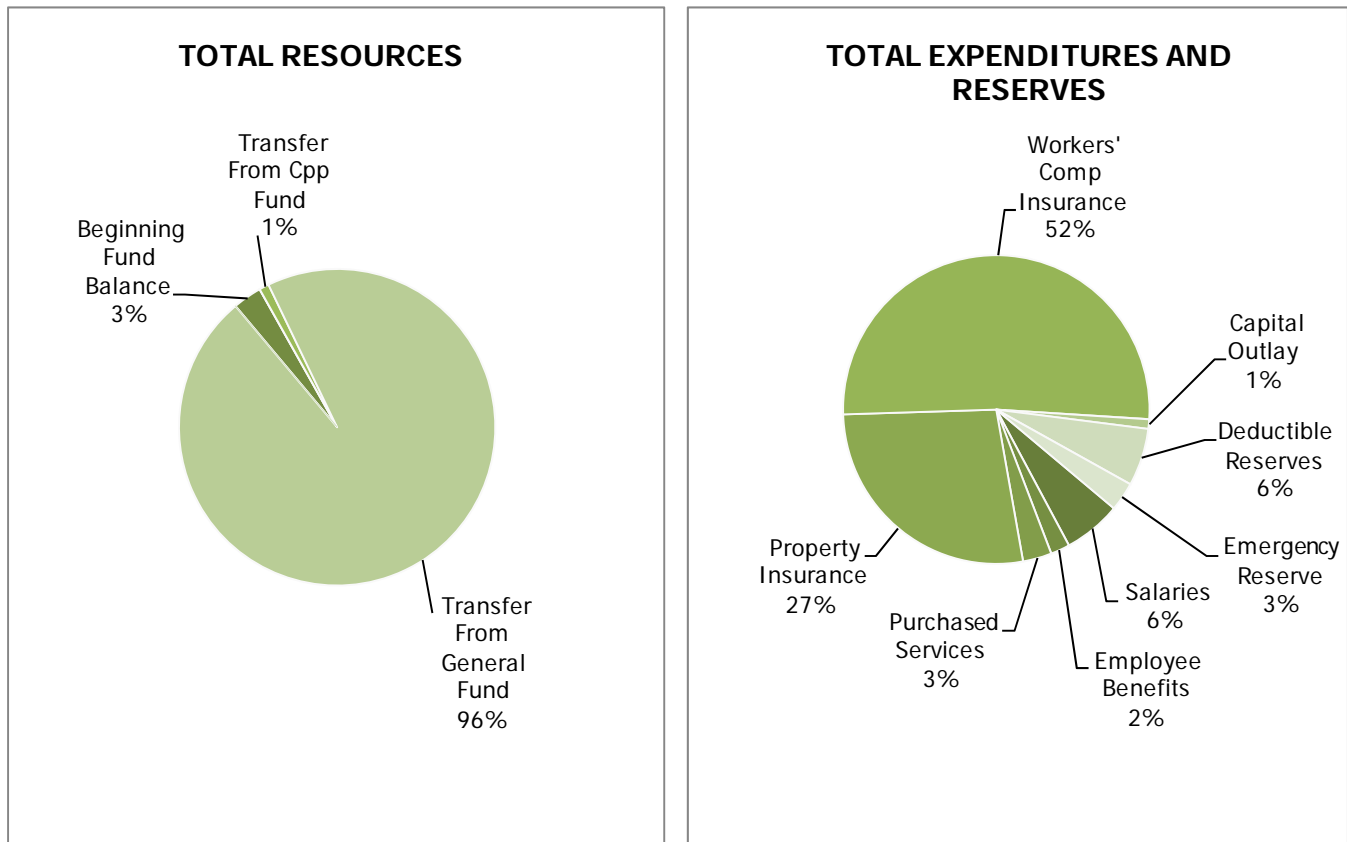
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 769,839	\$ 461,501
REVENUE:			
One-time Transfer from General Fund	\$ -	\$ 12,000	\$ 48,000
Transfer from General Fund	1,080,801	2,563,015	2,855,232
One-time Transfer from Tuition Based CPP	-	-	95,086
Tuition	-	-	404,250
TOTAL REVENUE	\$ 1,080,801	\$ 2,575,015	\$ 3,402,568
TOTAL RESOURCES	<u>\$ 1,080,801</u>	<u>\$ 3,344,854</u>	<u>\$ 3,864,069</u>
EXPENDITURES:			
Salaries	\$ 97,353	\$ 1,755,076	\$ 2,548,718
Benefits	27,100	570,086	841,347
Purchased Services	19,286	94,675	-
Property and Equipment	62,400	-	200,000
Supplies	104,823	463,516	161,458
TOTAL EXPENDITURES	<u>\$ 310,962</u>	<u>\$ 2,883,353</u>	<u>\$ 3,751,523</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 112,546
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 310,962</u>	<u>\$ 2,883,353</u>	<u>\$ 3,864,069</u>
ENDING BALANCE	<u>\$ 769,839</u>	<u>\$ 461,501</u>	<u>\$ -</u>



Risk Management Fund

\$3,096,388

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)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 123,247	\$ 93,731	\$ 78,988
REVENUE:			
Miscellaneous - Local	\$ 22,736	\$ 93,350	\$ 10,000
Transfer from CPP Fund	15,698	15,698	17,573
Transfer from General Fund	2,730,573	2,502,493	2,989,827
One Time Transfer from General Fund	51,500	-	-
TOTAL REVENUE	\$ 2,820,507	\$ 2,611,541	\$ 3,017,400
TOTAL RESOURCES	<u>\$ 2,943,754</u>	<u>\$ 2,705,272</u>	<u>\$ 3,096,388</u>
EXPENDITURES:			
Salaries	\$ 168,397	\$ 165,466	\$ 172,534
Employee Benefits	39,478	37,416	47,945
Purchased Services	56,116	75,252	82,000
Property Insurance	830,038	858,028	882,000
Workers' Comp Insurance	1,512,389	1,279,754	1,600,000
Supplies and Materials	3,398	1,338	2,820
Capital Outlay	4,630	10,000	20,000
Other Objects	5,487	9,030	8,903
Deductible Reserves	230,090	190,000	190,000
TOTAL EXPENDITURES	<u>\$ 2,850,023</u>	<u>\$ 2,626,284</u>	<u>\$ 3,006,202</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 90,186
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,850,023</u>	<u>\$ 2,626,284</u>	<u>\$ 3,096,388</u>
ENDING BALANCE	<u>\$ 93,731</u>	<u>\$ 78,988</u>	<u>\$ -</u>



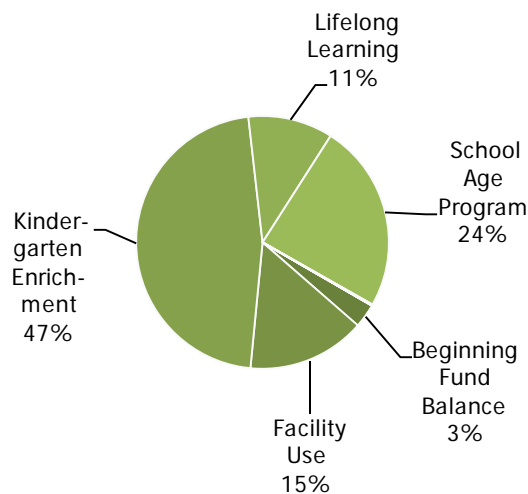
Community Schools Fund

\$5,524,694

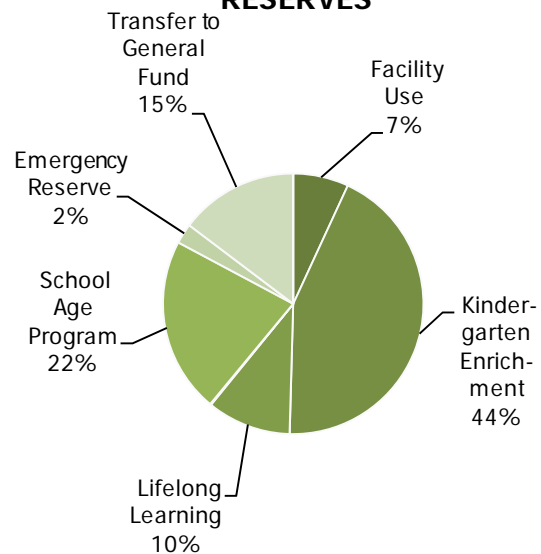
The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs:

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

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Community Schools Fund (continued)

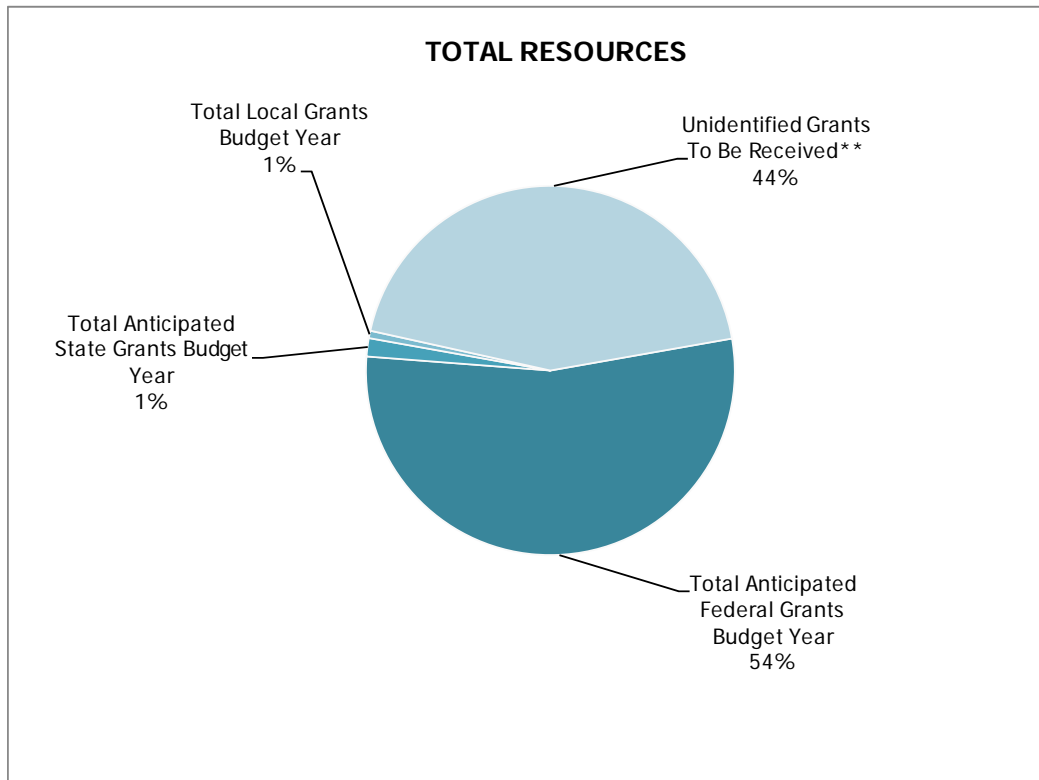
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 488,689	\$ 166,666	\$ 169,575
REVENUE:			
Facility Use	\$ 789,634	\$ 766,211	\$ 836,000
Kindergarten Enrichment	2,529,432	2,528,527	2,577,969
Lifelong Learning	503,665	593,295	600,000
School Age Program	1,205,146	1,307,565	1,333,650
Community Connections:			
A Student Resource Guide	6,750	7,300	7,500
Scholarships	(15,000)	-	-
TOTAL REVENUE	\$ 5,019,627	\$ 5,202,898	\$ 5,355,119
TOTAL RESOURCES	<u>\$ 5,508,316</u>	<u>\$ 5,369,564</u>	<u>\$ 5,524,694</u>
EXPENDITURES:			
Facility Use	\$ 353,082	\$ 367,960	\$ 380,649
Kindergarten Enrichment	2,415,304	2,301,581	2,406,125
Lifelong Learning	514,356	567,198	576,821
Community Connections:			
A Student Resource Guide	7,693	7,693	7,500
School Age Program	1,083,610	1,142,952	1,203,749
TOTAL EXPENDITURES	<u>\$ 4,374,045</u>	<u>\$ 4,387,384</u>	<u>\$ 4,574,844</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 137,245
TRANSFERS TO:			
General Fund	\$ 742,605	\$ 587,605	\$ 812,605
Food Services Fund	225,000	225,000	-
TOTAL TRANSFERS	<u>\$ 967,605</u>	<u>\$ 812,605</u>	<u>\$ 812,605</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,341,650</u>	<u>\$ 5,199,989</u>	<u>\$ 5,524,694</u>
ENDING BALANCE	<u>\$ 166,666</u>	<u>\$ 169,575</u>	<u>\$ -</u>



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 #	GRANT NAME	FUNDING PERIOD	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET *
20.205	Highway Planning and Construction	June - June	\$ 52,709	\$ 25,000	\$ 25,000
45.310	State Library Program	July - June	60	-	-
84.002A	Adult Education Family Literacy	July - June	104,900	101,871	101,871
84.010	Title I, Part A, NCLB	July - June	2,624,311	2,785,829	2,529,575
84.010	Title I, Short Term District Improvement	Aug - Sept	87,570	-	100,000
84.010	Title I, Supplemental Summer School	July - June	1,221	-	-
84.010	Title 1A, Formative Assessment	July - June	147,368	147,993	-
84.010	Title 1, School Improvement - Prevention Integration	July - June	-	91,686	-
84.010 A	Title 1A, School Improvement	July - Sept	-	99,944	99,944
84.010A	Title 1A, Family Literacy	July - Aug	73,320	4,700	-
84.010A	Recruitment and Retention	July - Aug	63,268	-	-
84.027	Special Education: IDEA Part B	July - June	4,171,886	6,196,647	5,055,222
84.048A	Vocational Education - Carl Perkins Secondary	July - June	126,897	146,299	146,299
84.060A	Title VII, Part A: Indian Education	July - June	24,192	24,493	24,493
84.126	School to Work Alliance Program (SWAP)	July - June	342,241	203,935	203,935
84.173	IDEA: Special Education: Preschool Grants	July - June	113,117	115,897	114,973
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	65,008	-	-
84.184E	Readiness and Emergency Management	Aug - July	489,404	-	-
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	4,923	-	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	31,341	47,739	40,000
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	(3,057)	-	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	442,706	342,937	359,418
84.287	Title V, Part B, 21st Century Learning Centers	July - June	114,432	183,382	549,954
84.318	Title II, Part D, NCLB, Technology	July - June	9,682	11,503	-
84.318X	Educational Technology State Grant/Competitive	July - June	188,677	-	-
84.323A	Special Education: State Program Improvement	July - June	-	4,000	-
84.330	Advanced Placement for Disadvantaged Students	July - June	6,658	-	-
84.365	Title III, NCLB, ELL	July - June	119,911	339,937	224,900
84.365	Title III Emergency Immigrant Assistance	July - June	103,572	53,381	53,381
84.365	Title III Differentiated Reading Strategies	July - June	11,267	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	817,118	874,418	738,260
84.377A	Focus on School Improvement	Jan - Aug	51,157	-	-
84.387	Title X - ARRA	July - June	16,301	-	-
84.386	Title IID - ARRA	July - June	36,145	70	-
84.389	Title I - ARRA	July - June	1,241,177	114,459	-
84.391	IDEA Part B, ARRA	July - June	2,668,321	1,271	-
84.392	IDEA Special Education: Preschool Grants, ARRA	July - June	124,049	-	-
84.395	ARRA - Race to the Top Fund	June - Jan	-	-	161,832
84.397	ARRA NBPTS Certified Teacher Stipend	Oct - June	82	-	-
84.410	Education Jobs Fund	July - June	5,511,842	180,742	-
			<u>\$ 19,983,776</u>	<u>\$ 12,098,133</u>	<u>\$ 10,529,057</u>


Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET *
	School of Excellence	Indefinite	\$ 1,468	\$ -	\$ -
	Civics Grant	July - June	3,644	-	-
	Comprehensive Health Education Program	July - June	16,398	48,013	-
	Closing the Achievement Gap Program	Feb - June	148,203	-	-
	Colorado Family Literacy	July - June	7,625	-	-
	School Counselor Corps	July - June	192,148	191,756	173,570
	Expelled and At-Risk	Mar - June	45,695	-	-
	Expelled and At-Risk - Justice High	July - June	136,741	93,100	-
	Expelled and At-Risk - Boulder Prep	July - June	77,900	60,425	38,950
	Expelled and At-Risk	July - June	200,685	181,967	99,991
	TOTAL STATE GRANTS		\$ 830,507	\$ 575,261	\$ 312,511
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		19,983,776	12,098,133	10,529,057
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		830,507	575,261	312,511
	TOTAL LOCAL GRANTS BUDGET YEAR		643,019	508,764	125,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	8,533,432
	TOTAL BUDGET		<u>\$21,457,302</u>	<u>\$13,182,158</u>	<u>\$19,500,000</u>

* The Budget does not include carryover dollars

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

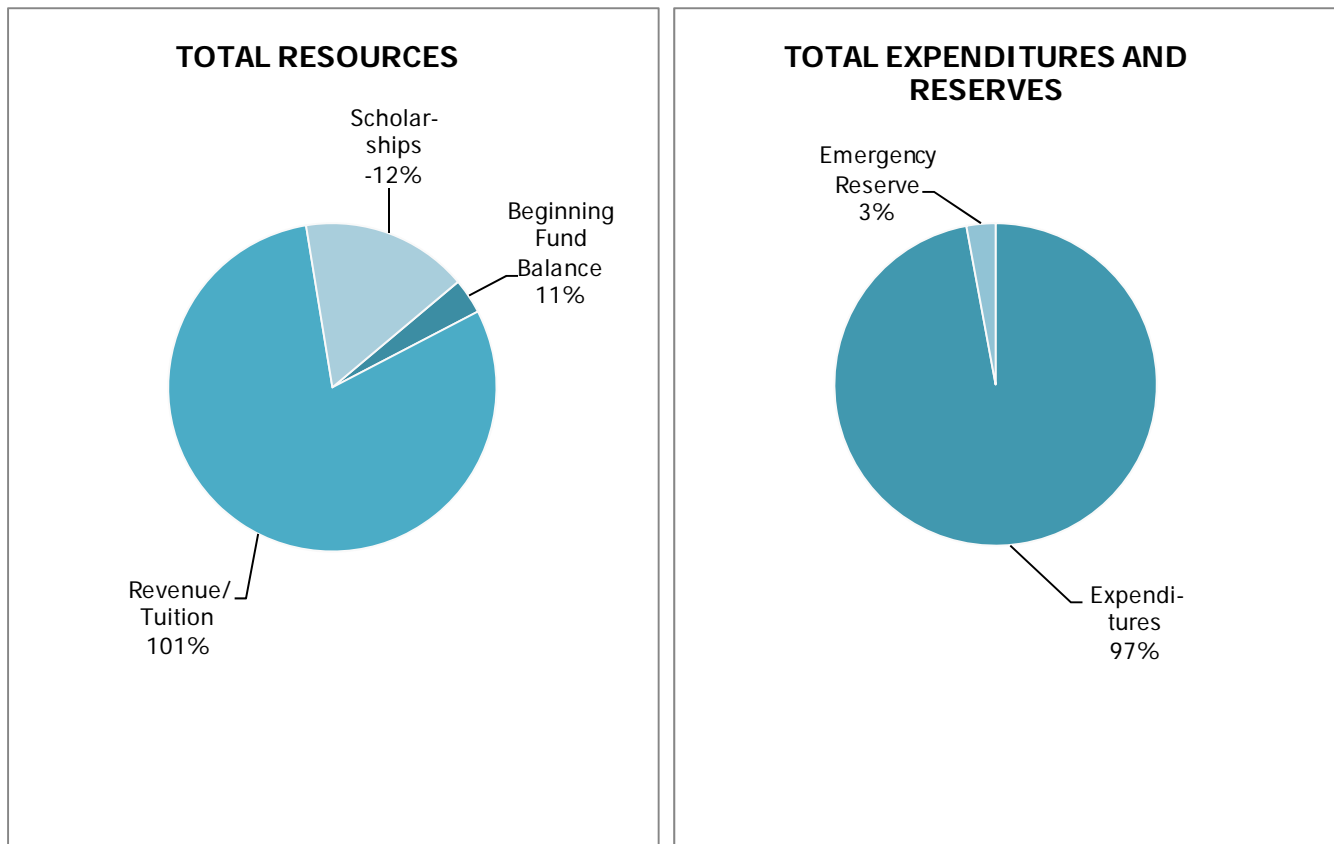




Tuition-Based Preschool Fund

\$592,289

The Tuition-Based Preschool Fund was established to include the tuition revenue and expenses related to the Community Montessori Preschool. As of 2006-07, the fund contained the Community Montessori Preschool as well as activities related to the tuition paying preschool peers. As of 2012-13, the fund will only contain Community Montessori Preschool. The other activities relating to the tuition preschool students have been moved to Preschool Fund 17.





Tuition-Based Preschool Fund (continued)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 28,848	\$ 42,967	\$ 38,815
Colorado Preschool Program	94,842	63,502	95,086
TOTAL BEGINNING FUND BALANCE	\$ 123,690	\$ 106,469	\$ 133,901
REVENUE/TUITION:			
Community Montessori Preschool	\$ 504,352	\$ 569,352	\$ 576,972
Community Montessori Scholarships	(90,873)	(112,995)	(118,584)
Colorado Preschool Program	357,886	370,627	-
TOTAL REVENUE	\$ 771,365	\$ 826,984	\$ 458,388
TOTAL RESOURCES	\$ 895,055	\$ 933,453	\$ 592,289
EXPENDITURES:			
Community Montessori Preschool	\$ 399,360	\$ 460,509	\$ 482,721
Colorado Preschool Program	389,226	339,043	-
TOTAL EXPENDITURES	\$ 788,586	\$ 799,552	\$ 482,721
EMERGENCY RESERVE	\$ -	\$ -	\$ 14,482
TRANSFERS:			
One-time transfer to Preschool Fund	\$ -	\$ -	\$ 95,086
TOTAL TRANSFERS	\$ -	\$ -	\$ 95,086
TOTAL EXPENDITURES AND EMERGENCY RESERVE	\$ 788,586	\$ 799,552	\$ 592,289
ENDING BALANCE			
Community Montessori Preschool	\$ 42,967	\$ 38,815	\$ -
Colorado Preschool Program	63,502	95,086	-
TOTAL ENDING BALANCE	\$ 106,469	\$ 133,901	\$ -

Note: In the 2012-13 year, Colorado Preschool Program revenue and expenditures are being moved to Preschool Fund 17.



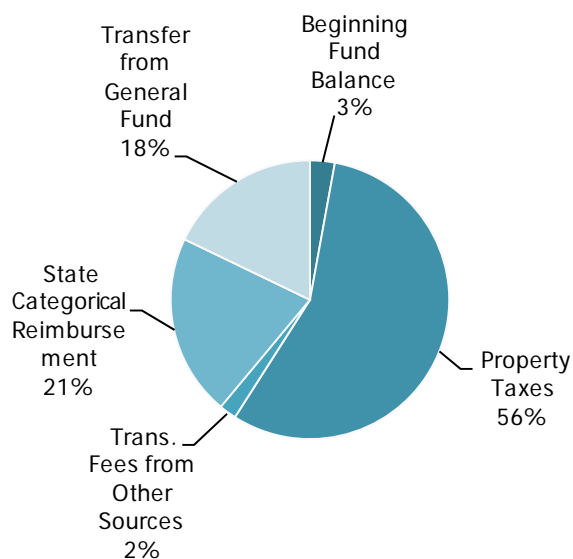
Transportation Fund

\$12,955,202

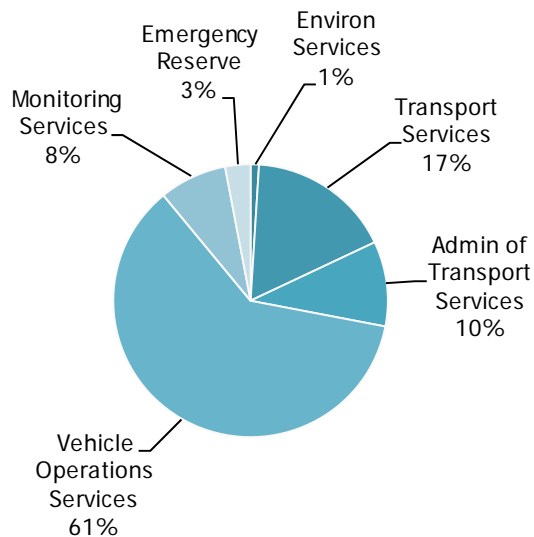
The Transportation Fund, developed after voters approved the 2005 transportation mill levy in November 2005, is used to account for property tax revenue collected for the purpose of paying excess transportation costs pursuant to state statute. This fund accounts for all transportation services of the 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

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES





Transportation Fund (continued)

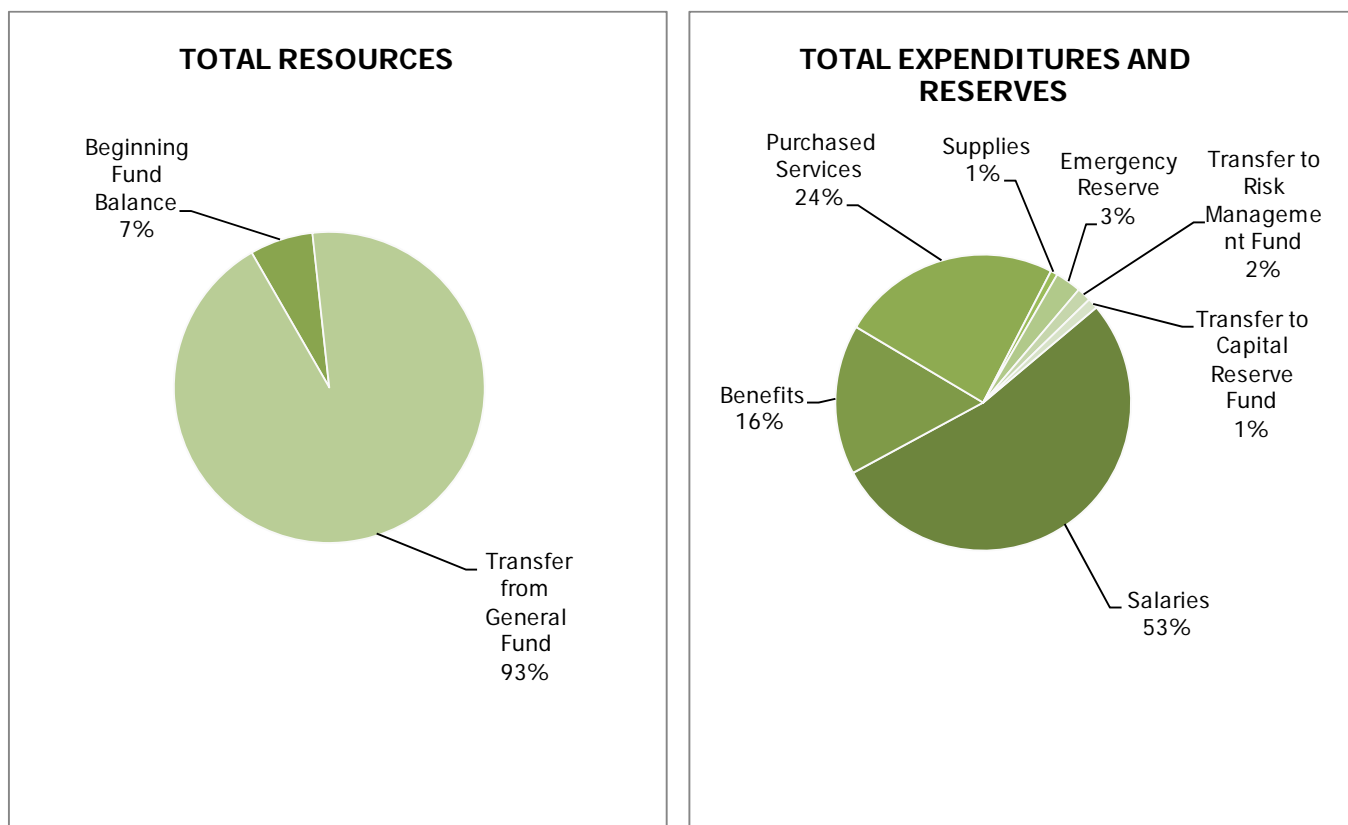
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 905,330	\$ 261,429	\$ 369,813
REVENUE:			
Property Taxes	\$ 7,286,126	\$ 7,219,470	\$ 7,227,000
Trans. Fees from Other Sources	447,000	302,477	259,455
State Categorical Reimbursement	2,730,405	2,848,487	2,713,722
Transfer from General Fund	1,163,003	2,065,077	2,385,212
TOTAL REVENUE	\$ 11,626,534	\$ 12,435,511	\$ 12,585,389
TOTAL RESOURCES	<u>\$ 12,531,864</u>	<u>\$ 12,696,940</u>	<u>\$ 12,955,202</u>
EXPENDITURES:			
Maintenance & Operations	\$ 45,997	\$ 41,976	\$ 42,395
Environmental Services	184,499	174,827	181,119
Transportation Services	2,009,743	2,021,595	2,154,637
Admin of Transportation Services	1,252,597	1,233,283	1,320,995
Vehicle Operations Services	7,588,368	7,557,748	7,817,048
Monitoring Services	1,189,231	1,297,698	1,061,672
TOTAL EXPENDITURES	<u>\$ 12,270,435</u>	<u>\$ 12,327,127</u>	<u>\$ 12,577,866</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 377,336
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 12,270,435</u>	<u>\$ 12,327,127</u>	<u>\$ 12,955,202</u>
ENDING BALANCE	<u>\$ 261,429</u>	<u>\$ 369,813</u>	<u>\$ -</u>



Colorado Preschool Program Fund

\$1,140,003

The Colorado Preschool Program Fund was established through Senate Bill 01-123 and began in the 2001-02 fiscal year. This Bill required the expenditure of a portion of a school district's per pupil operating revenue be allocated to the Colorado Preschool Program. It is expected for the 2012-13 fiscal year that Boulder Valley School District will be allocated 334 slots for preschool (167.0 FTE). Colorado Preschool Program is a free program for eligible families that supports students who have identified risk factors that impact success in school or that may lead to educational failure.





Colorado Preschool Program Fund (continued)

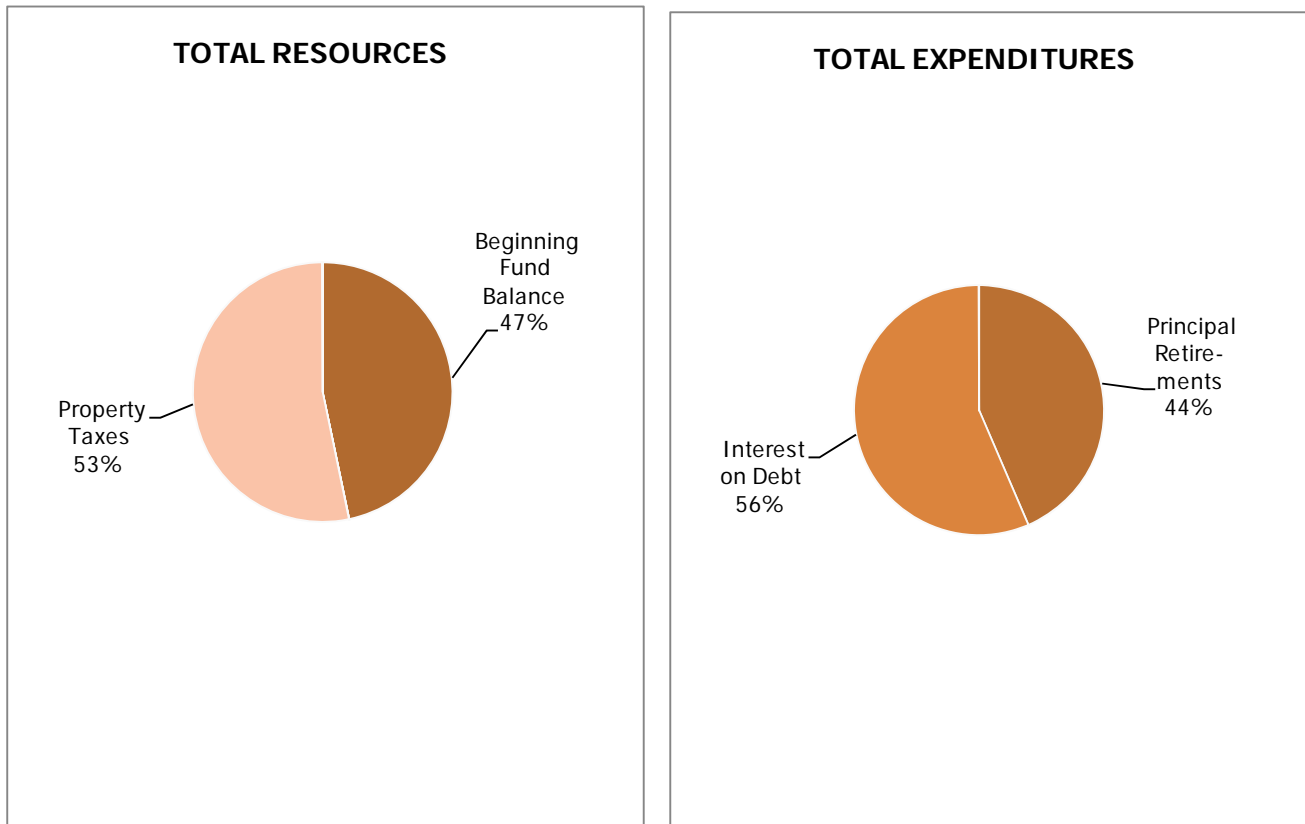
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 92,136	\$ 55,863	\$ 75,211
REVENUE:			
Transfer from General Fund	\$ 1,122,240	\$ 1,064,625	\$ 1,064,792
TOTAL REVENUE	\$ 1,122,240	\$ 1,064,625	\$ 1,064,792
TOTAL RESOURCES	<u>\$ 1,214,376</u>	<u>\$ 1,120,488</u>	<u>\$ 1,140,003</u>
EXPENDITURES:			
Salaries	\$ 663,263	\$ 559,791	\$ 606,916
Benefits	178,755	172,202	187,098
Purchased Services	272,528	285,228	274,050
Supplies	13,406	-	8,844
TOTAL EXPENDITURES	<u>\$ 1,127,952</u>	<u>\$ 1,017,221</u>	<u>\$ 1,076,908</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 32,307
TRANSFERS TO:			
Risk Management Fund	\$ 15,698	\$ 15,698	\$ 17,573
Capital Reserve Fund	<u>14,863</u>	<u>12,358</u>	<u>13,215</u>
TOTAL TRANSFERS	<u>\$ 30,561</u>	<u>\$ 28,056</u>	<u>\$ 30,788</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,158,513</u>	<u>\$ 1,045,277</u>	<u>\$ 1,140,003</u>
ENDING BALANCE	<u>\$ 55,863</u>	<u>\$ 75,211</u>	<u>\$ -</u>



Bond Redemption Fund

\$28,139,743

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)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 24,032,073	\$ 24,325,632	\$ 24,603,078
REVENUE:			
Delinquent Property Taxes	\$ 32,069	\$ 10,000	\$ 20,000
Property Taxes	28,170,409	28,409,639	28,002,663
Interest Income	31,273	32,000	30,000
TOTAL REVENUE	\$ 28,233,751	\$ 28,451,639	\$ 28,052,663
TOTAL RESOURCES	<u>\$ 52,265,824</u>	<u>\$ 52,777,271</u>	<u>\$ 52,655,741</u>
EXPENDITURES:			
Principal Retirements	\$ 11,005,000	\$ 11,745,000	\$ 12,250,000
Interest on Debt	16,932,642	16,419,193	15,879,743
Other - Paying Agent Fees	2,550	10,000	10,000
TOTAL EXPENDITURES	\$ 27,940,192	\$ 28,174,193	\$ 28,139,743
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 27,940,192</u>	<u>\$ 28,174,193</u>	<u>\$ 28,139,743</u>
ENDING BALANCE	<u>\$ 24,325,632</u>	<u>\$ 24,603,078</u>	<u>\$ 24,515,998</u>
MILL LEVY	5.791	5.999	5.757
TOTAL ASSESSED VALUATION:			
FOR THE YEAR 2011 (Certified)	\$ 4,865,464,097		
FOR THE YEAR 2012 (Certified)		\$ 4,727,938,464	
FOR THE YEAR 2013 (Estimated)			\$ 4,886,626,364



Building Fund \$713,325

2006-2013 Building Fund Six Year Spending Plan

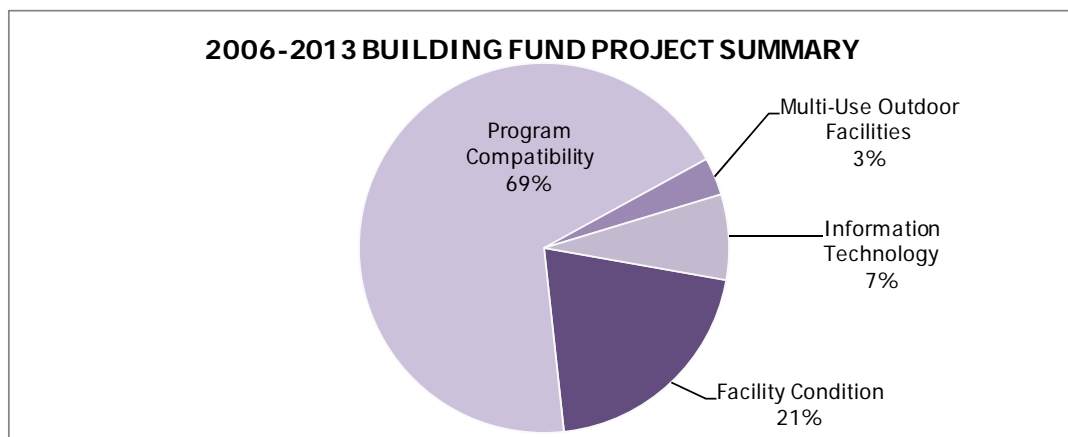
Facility Condition improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

Program Compatibility improvements will focus on improving and expanding core instructional spaces at all schools in the district. Classrooms, small group instructional spaces, art rooms, gyms, libraries, administrative offices, teacher workrooms, and cafeteria/kitchen expansions are included at many schools. Schools scheduled for major additions and remodeling include: a rebuild of Casey Middle School, Columbine Elementary, Foothill Elementary, BCSIS, High Peaks, Southern Hills Middle, Louisville Middle, and Broomfield High.

Multi-Use Outdoor Facilities improvements will provide for safety upgrades and enhancements at all elementary school playgrounds and for general specific improvements at all middle and high schools. This includes field houses at sports stadiums hosting dual schools and water/sanitary facilities at selected high school sports fields. Nederland Middle/Senior High School will receive a new synthetic turf field along with a paved all-weather running track and general improvements to its outdoor sports complex.

Information Technology improvements will provide for new current technology Wide Area Network, LAN upgrades at all district facilities, a single unified voice communication system for the entire district and a pilot video distribution system that will serve as a model for further implementation.

Facility Condition	\$ 59,779,980
Program Compatibility	200,367,464
Multi-Use Outdoor Facilities	9,581,400
Information Technology	21,751,863
TOTAL COST	\$ 291,480,707
Project Reserve	5,328,103
TOTALS	\$ 296,808,810





Building Fund (continued)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 94,510,828	\$ 40,349,760	\$ 2,300,000
REVENUE:			
Interest Income	\$ 341,927	\$ (3,384)	\$ 25,000
Other Local Revenue	388,223	49,960	-
TOTAL REVENUE	\$ 730,150	\$ 46,576	\$ 25,000
TOTAL RESOURCES	<u>\$ 95,240,977</u>	<u>\$ 40,396,336</u>	<u>\$ 2,325,000</u>
EXPENDITURES:			
Phase I Projects	\$ 42,808,792	\$ -	\$ -
Phase II Building Fund Projects	12,082,426	38,096,336	-
Surplus Funds Projects	-	-	713,325
TOTAL EXPENDITURES	<u>\$ 54,891,218</u>	<u>\$ 38,096,336</u>	<u>\$ 713,325</u>
ENDING BALANCE	<u>\$ 40,349,760</u>	<u>\$ 2,300,000</u>	<u>\$ 1,611,675</u>



Building Fund (continued)

Project List

Elementary School Projects				
Location	Revised Budget	Project To Date 2007 - 2012	Projected 2012 - 2013	
BCSIS/High Peaks Elementary	\$ 7,733,826	\$ 7,733,826	\$ -	
Bear Creek Elementary	6,427,529	6,427,529	-	
Birch Elementary	4,433,346	4,433,346	-	
Coal Creek Elementary	3,294,226	3,294,226	-	
Columbine Elementary	9,921,995	9,921,995	-	
Community Montessori	2,555,974	2,555,974	-	
Creekside Elementary	2,653,698	2,653,698	-	
Crest View Elementary	5,715,058	5,715,058	-	
Douglass Elementary	3,422,937	3,422,937	-	
Eisenhower Elementary	2,950,006	2,950,006	-	
Emerald Elementary	3,062,065	3,062,065	-	
Fireside Elementary	1,253,461	1,253,461	-	
Flatirons Elementary	4,457,522	4,457,522	-	
Foothill Elementary	9,303,929	9,303,929	-	
Gold Hill Elementary	174,910	174,910	-	
Heatherwood Elementary	3,292,039	3,292,039	-	
Jamestown Elementary	155,356	155,356	-	
Kohl Elementary	4,164,340	4,164,340	-	
Lafayette Elementary	3,122,009	3,122,009	-	
Louisville Elementary	3,238,339	3,238,339	-	
Mesa Elementary	4,462,369	4,462,369	-	
Nederland Elementary	927,463	927,463	-	
Pioneer Elementary	4,725,708	4,725,708	-	
Ryan Elementary	3,274,420	3,274,420	-	
Sanchez Elementary	3,018,110	3,018,110	-	
Superior Elementary	594,465	594,465	-	
University Hill Elementary	3,966,955	3,966,955	-	
Whittier Elementary	3,797,906	3,797,906	-	
Total Elementary School Projects	\$ 106,099,962	\$ 106,099,962	\$ -	

Middle School Projects				
Angevine Middle	\$ 1,622,200	\$ 1,622,200	\$ -	
Broomfield Heights Middle	4,850,102	4,850,102	-	
Casey Middle	31,122,650	31,122,650	-	
Centennial Middle	7,335,842	7,335,842	-	
Louisville Middle	16,215,692	16,215,692	-	
Manhattan Middle	10,791,200	10,791,200	-	
Platt Middle	8,423,651	8,423,651	-	
Southern Hills Middle	10,811,454	10,811,454	-	
Summit Charter	4,790,082	4,790,082	-	
Total Middle School Projects	\$ 95,962,873	\$ 95,962,873	\$ -	



Building Fund (continued)

Project List (continued)

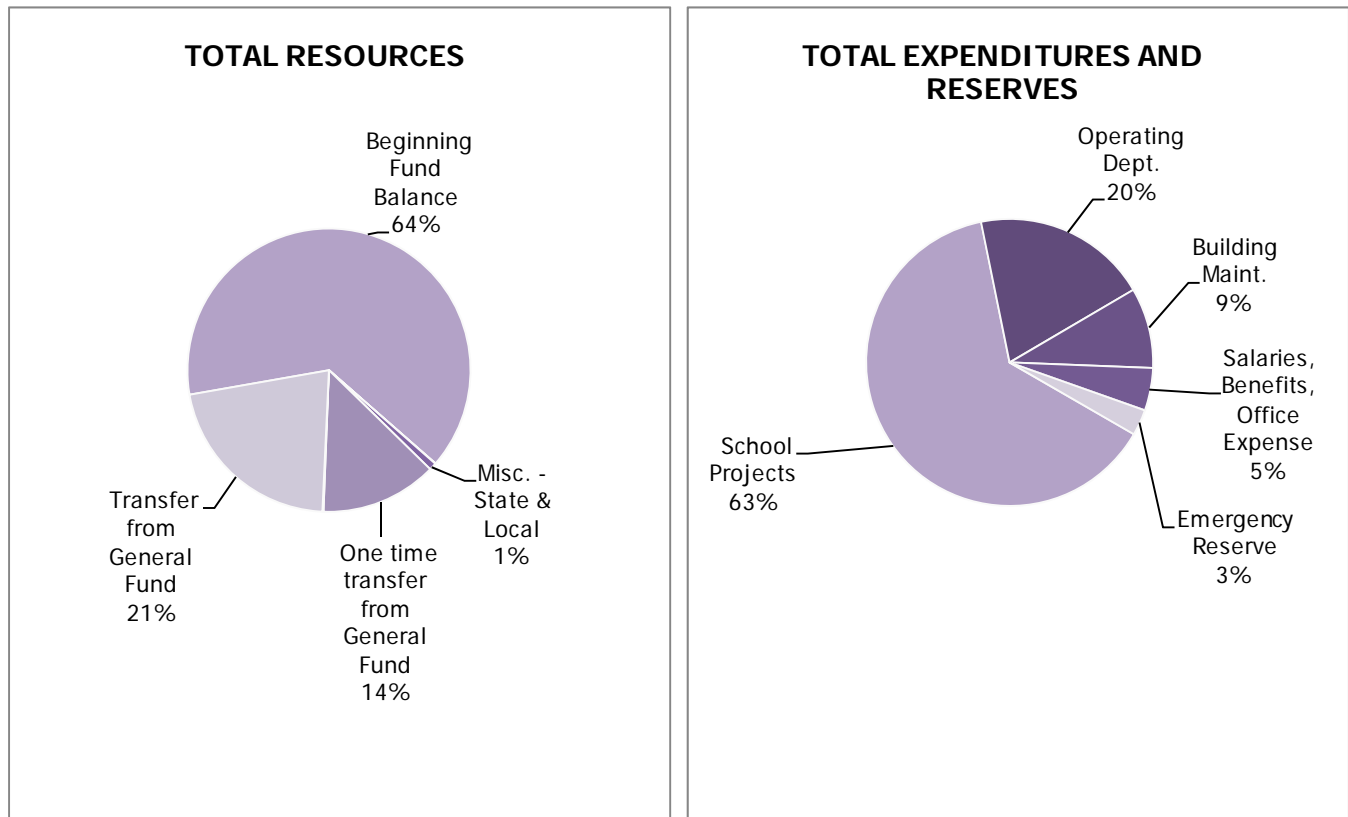
High School Projects				
Arapahoe Ridge High	\$	5,629,329	\$	5,629,329 \$ -
Boulder High		12,491,878		12,491,878 -
Boulder Prep		400,000		400,000 -
Broomfield High		20,805,993		20,805,993 -
Centaurus High		5,621,280		5,621,280 -
Fairview High		10,805,496		10,805,496 -
Justice High		143,791		143,791 -
Monarch High		2,992,032		2,992,032 -
New Vista High		5,219,009		5,219,009 -
Peak to Peak Transfer		1,600,000		1,600,000 -
Total High School Projects	\$	65,708,808	\$	65,708,808 \$ -
K-8 and Mid/Sr Projects				
Aspen Creek K-8	\$	823,284	\$	823,284 \$ -
Eldorado K-8		1,074,641		1,074,641 -
Halcyon Middle/High		263,425		263,425 -
Horizon K-8		3,400,000		3,400,000 -
Monarch K-8		428,320		428,320 -
Nederland Middle/Sr		5,685,150		5,685,150 -
Total K-8 and Mid/Sr Projects	\$	11,674,820	\$	11,674,820 \$ -
Ed Center		1,799,635		1,799,635 -
IT		21,751,863		21,751,863 -
Overhead		6,141,448		6,141,448 -
Playground Master Plan		96,911		96,911 -
Surplus Funds Projects		3,387,037		1,268,151 713,325
	\$	303,094,872	\$	303,094,872 \$ 713,325



Capital Reserve Fund

\$10,466,832

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)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 340,714	\$ 525,133	\$ 509,705
Reserve - Project Carryover	6,074,751	5,936,412	5,518,103
Unreserved Beginning Balance	<u>623,561</u>	<u>254,242</u>	<u>694,370</u>
TOTAL BEGINNING FUND BALANCE	\$ 7,039,026	\$ 6,715,787	\$ 6,722,178
REVENUE:			
Sale of School Property	\$ -	\$ 1,138,960	\$ -
Energy Rebates	-	267,810	3,000
Miscellaneous - State & Local	129,196	3,610,300	89,142
One time transfer from General Fund	8,854,055	3,594,775	1,391,000
Transfer from CPP Fund	14,863	12,358	13,215
Transfer from General Fund	<u>2,019,617</u>	<u>2,247,697</u>	<u>2,248,297</u>
TOTAL REVENUE	\$ 11,017,731	\$ 10,871,900	\$ 3,744,654
TOTAL RESOURCES	<u>\$ 18,056,757</u>	<u>\$ 17,587,687</u>	<u>\$ 10,466,832</u>
EXPENDITURES:			
School Projects	\$ 8,474,813	\$ 5,973,068	\$ 6,643,246
Operating Departments	1,709,891	2,951,609	2,066,385
Building Maintenance	876,446	1,567,000	950,000
Salaries, Employee Benefits, Office Expense	<u>279,821</u>	<u>373,832</u>	<u>502,341</u>
TOTAL EXPENDITURES	<u>\$ 11,340,970</u>	<u>\$ 10,865,509</u>	<u>\$ 10,161,972</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 304,860
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 11,340,970</u>	<u>\$ 10,865,509</u>	<u>\$ 10,466,832</u>
ENDING BALANCE	<u>\$ 6,715,787</u>	<u>\$ 6,722,178</u>	<u>\$ -</u>



Capital Reserve Fund (continued)

Project List

Middle Schools		
School	Project	2012-2013 Budget
Summit	Flooring	\$ 30,000
Total Middle Schools:		\$ 30,000

District Wide		
	Project	2012-2013 Budget
District Wide	Emergencies	\$ 282,126
District Wide	Energy Audits/Recomissioning (carry over)	50,000
District Wide	Garden-to-Table Program	5,000
District Wide	Fire Detector Replacement	10,000
District Wide	Key Set Replacement/Door Hardware	40,000
District Wide	Security Improvements	50,000
District Wide	Emergency Communications	36,000
District Wide	Assessments	578,771
Total District Wide:		\$ 1,051,897

Early Childhood Education		
	Mapleton Preschool construction (carry over)	\$ 5,183,600
	Carryover	347,749
	Program Reserve	30,000
Total Early Childhood Education:		\$ 5,561,349

School Project Sub-Total Summary		
	Middle Schools	\$ 30,000
	District Wide	1,051,897
	Early Childhood Education	5,561,349
School Project Sub-Total:		\$ 6,643,246

Operating Departments		
Department	Project	2012-2013 Budget
Food Service	R12 Cooling Replacement	\$ 25,000
Food Service	Equipment for Production Kitchens	24,000
I.T.	TV Removal & Recycling (carry over 2011/12)	50,000
Maintenance	Equipment/Vehicle Replacement	50,000
Maintenance	TMA Software Renewal	5,200
Operational Services	VFA Software Renewal	43,750
Sustainability	Energy Efficiencies Projects	110,681
Transportation	Bus Replacement (carry over 2011/12)	772,754
Transportation	Mechanic Work Bay (carry over 2011/12)	475,000
Transportation	Radios	10,000
Transportation	Bus Replacement	500,000
Total Operating Departments:		\$ 2,066,385



Capital Reserve Fund (continued)

Project List (continued)

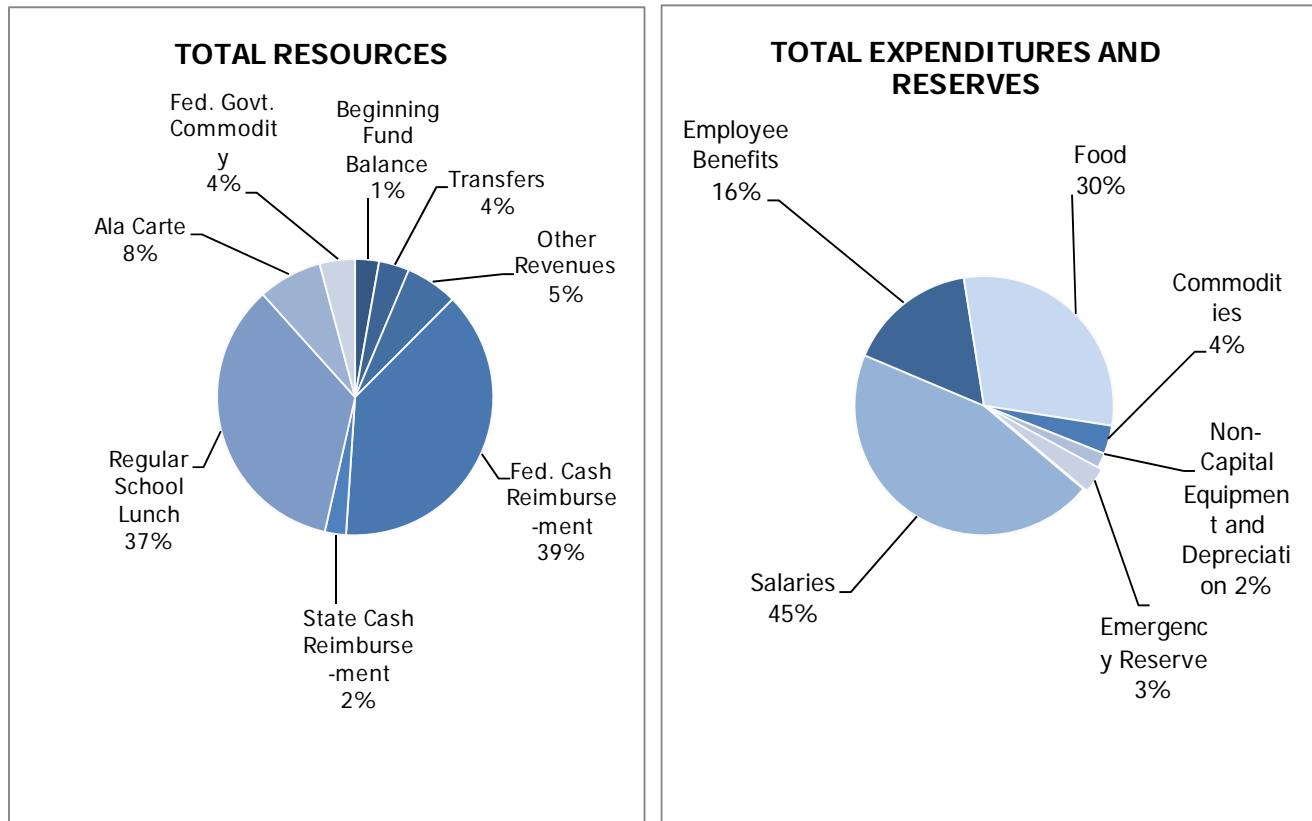
Building Maintenance - District Wide		
	<u>Project</u>	2012-2013 Budget
District Wide	Americans With Disabilities Act	\$ 20,000
District Wide	Backflow Preventer Replacement	10,000
District Wide	Custodial Equipment Replacement	40,000
District Wide	Door Replacement	15,000
District Wide	Electrical Reserve	45,000
District Wide	Environmental Management	40,000
District Wide	Flooring Replacement	150,000
District Wide	Grounds Restoration	150,000
District Wide	HVAC/Plumbing Reserve	75,000
District Wide	Painting	15,000
District Wide	Paving and Concrete	150,000
District Wide	Playground Surfacing, Drainage, Containment	25,000
District Wide	Restroom Stall Replacement	15,000
District Wide	Roofing	200,000
Total Building Maintenance - District Wide:		\$ 950,000
Salaries/Benefits/Office Expenses		
	Salaries/Benefits/Office Expenses	\$ 502,341
Total Salaries/Benefits/Office Expenses:		\$ 502,341
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 304,860
Total Reserves:		\$ 304,860
GRAND TOTAL Summary		
	School Projects	\$ 6,643,246
	Operating Departments	2,066,385
	Building Maintenance - District Wide	950,000
	Salaries/Benefits/Office Expenses	502,341
	Emergency Reserve (TABOR)	304,860
GRAND TOTAL:		\$ 10,466,832



Food Services Fund

\$6,426,886

The Food Services Program will serve approximately 11,000 meals per day using Regional Production Centers to serve 49 schools and 4 Head Start Programs. The program is primarily dependent on Food Service revenue from 172 serving days. A transfer of \$225,000 has been provided by the General Fund for the 2012-13 fiscal year. Lunch prices will remain the same as 2011-12; Elementary \$2.95, Middle \$3.00, and High Schools \$3.25.





Food Services Fund (continued)

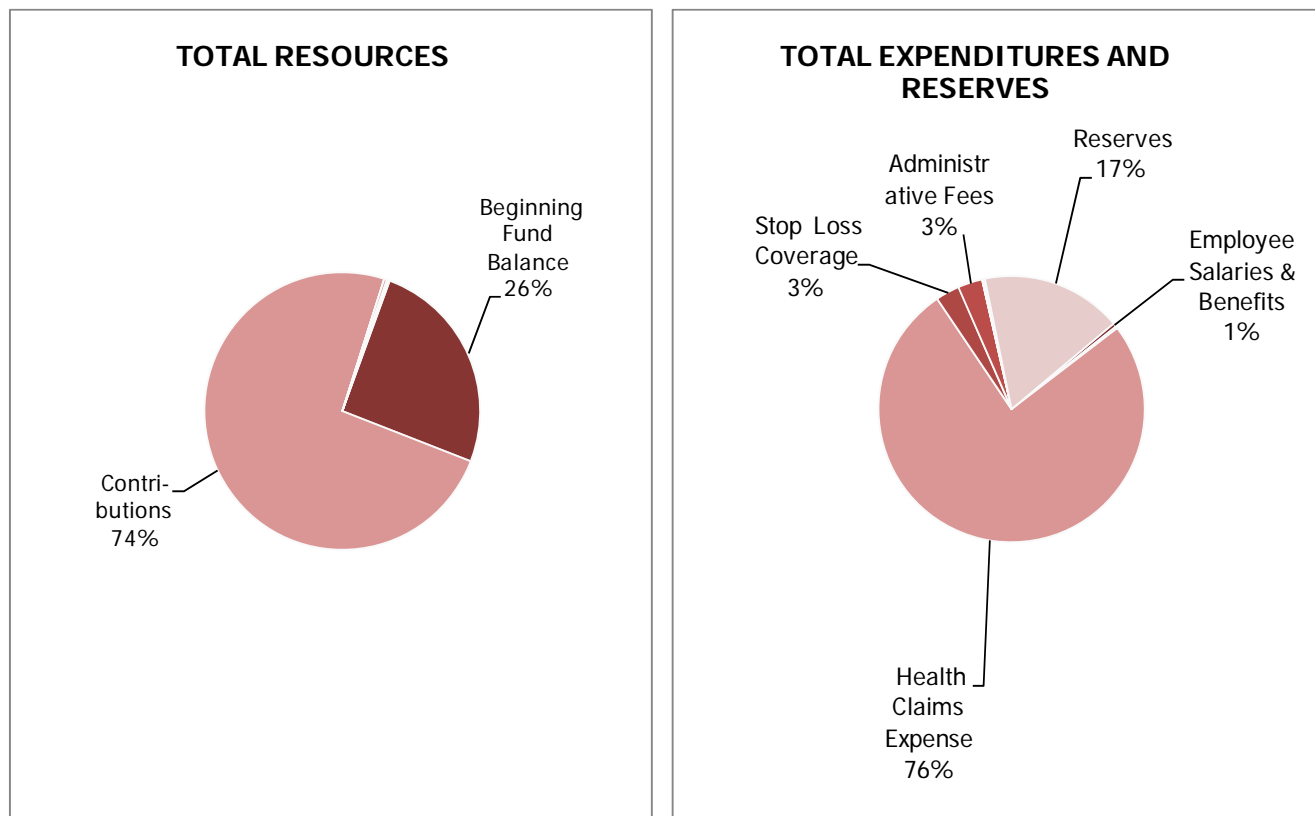
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ (364,156)	\$ 185,889	\$ 176,819
REVENUE:			
Over/Under	\$ 4,647	\$ 5,000	\$ 5,000
A la Carte	437,090	451,890	474,068
Regular School Lunch	1,818,236	2,072,315	2,199,882
Federal Cash Reimbursement	2,104,578	2,359,936	2,438,320
State Cash Reimbursement	72,158	60,000	60,000
Catering	9,737	23,000	215,000
Reduced Price Meals	20,679	21,476	21,692
Federal Government Commodities	318,414	295,142	262,132
Miscellaneous - Local	57,542	50,000	100,000
Snack Revenue	66,754	100,000	107,019
Breakfast Revenue	43,874	52,581	66,515
Headstart	78,246	85,345	75,439
TOTAL REVENUE	\$ 5,031,955	\$ 5,576,685	\$ 6,025,067
TRANSFERS			
Transfer from Community School Fund	\$ 225,000	\$ 225,000	\$ -
Transfer from General Fund	1,029,000	175,000	225,000
TOTAL TRANSFERS	\$ 1,254,000	\$ 400,000	\$ 225,000
TOTAL RESOURCES	<u>\$ 5,921,799</u>	<u>\$ 6,162,574</u>	<u>\$ 6,426,886</u>
EXPENDITURES:			
Salaries	\$ 2,605,488	\$ 2,621,994	\$ 2,663,294
Employee Benefits	894,857	881,705	949,771
Purchased Services	97,966	210,514	205,000
Food	1,395,355	1,635,537	1,765,875
Commodities	238,248	238,142	209,000
Other Supplies/Uses	177,017	161,178	175,000
Uncollectable Accounts	96,110	87,361	85,000
Non-capital Equipment	81,610	20,103	55,000
Equipment Depreciation	58,530	54,606	56,500
Other Objects and Uses	90,729	74,615	75,255
TOTAL EXPENDITURES	<u>\$ 5,735,910</u>	<u>\$ 5,985,755</u>	<u>\$ 6,239,695</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 187,191
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,735,910</u>	<u>\$ 5,985,755</u>	<u>\$ 6,426,886</u>
ENDING BALANCE	<u>\$ 185,889</u>	<u>\$ 176,819</u>	<u>\$ -</u>



Health Insurance Fund

\$31,808,435

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance Employee Benefit Program. Employees have the choice of participating in the district's self-funded plan or in a traditional plan offered by Kaiser Permanente. The district contributes a premium of \$5,295 per eligible employee. Employees have the option to purchase dependent coverage at the same rate as the district. The district also contributes to an Employee Assistance Program at a contribution rate of \$15 per employee.





Health Insurance Fund (continued)

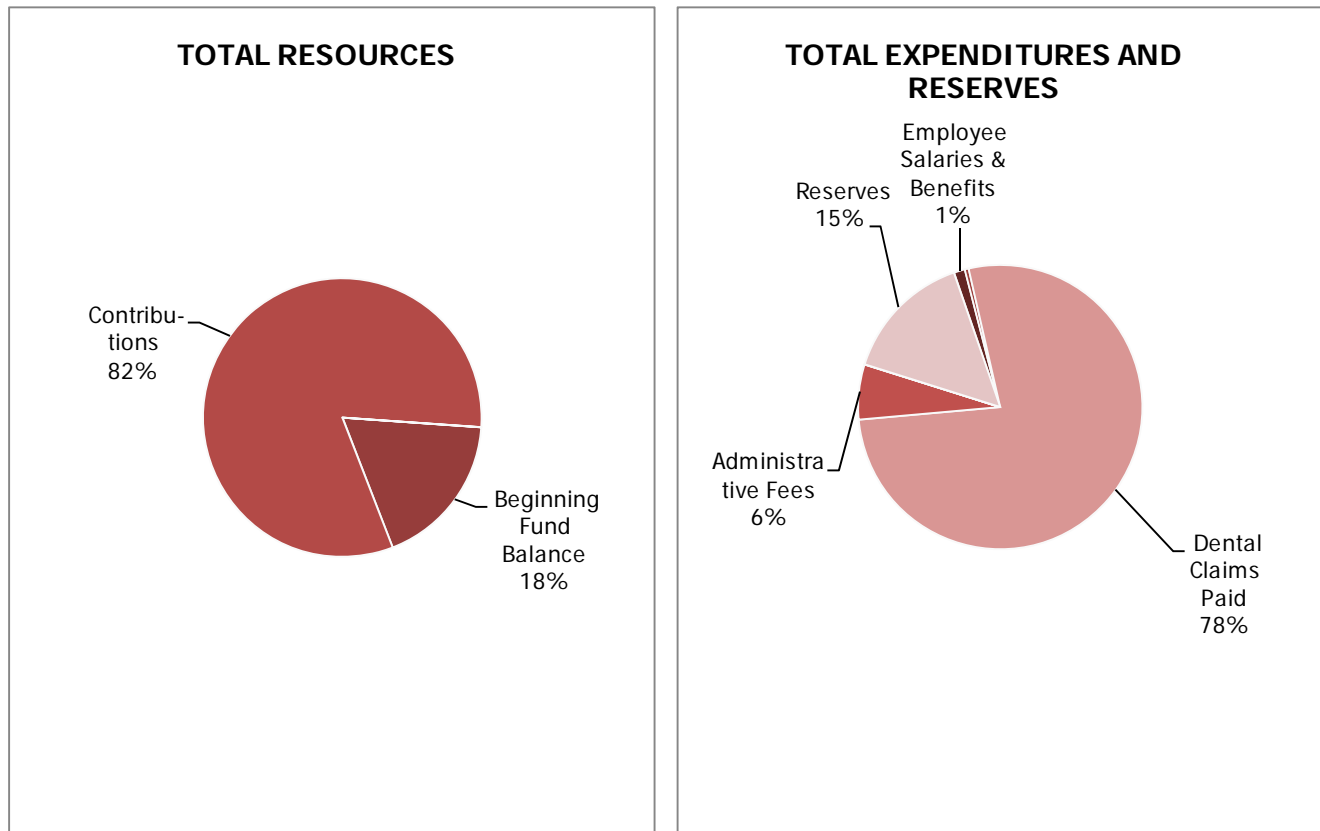
	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 4,471,192	\$ 8,528,606	\$ 8,072,935
REVENUE:			
Transfer from General Fund	\$ 1,900,000	\$ -	\$ -
Contributions	22,880,884	23,489,883	23,524,500
Interest Income	10,020	5,616	6,000
Miscellaneous	196,561	176,032	100,000
Wellness Program	147,444	-	50,000
Employee Benefit Program	55,571	52,724	55,000
TOTAL REVENUE	\$ 25,190,480	\$ 23,724,255	\$ 23,735,500
TOTAL RESOURCES	<u>\$ 29,661,672</u>	<u>\$ 32,252,861</u>	<u>\$ 31,808,435</u>
EXPENDITURES:			
Employee Salaries	\$ 109,501	\$ 111,699	\$ 115,024
Employee Benefits	26,994	29,305	30,635
Purchased Services	68,250	71,530	75,000
Health Claims Expense	19,277,153	22,107,513	24,164,699
Stop Loss Coverage	740,093	855,082	925,000
Administrative Fees	747,705	878,842	950,000
Supplies and Materials	-	1,000	1,000
Wellness Program	110,450	72,020	50,000
Employee Benefit Program	52,920	52,935	55,000
TOTAL EXPENDITURES	<u>\$ 21,133,066</u>	<u>\$ 24,179,926</u>	<u>\$ 26,366,358</u>
RESERVES:			
Above Recommended Amounts	-	-	5,442,077
TOTAL RESERVES	\$ -	\$ -	\$ 5,442,077
TOTAL EXPENDITURES AND RESERVES	<u>\$ 21,133,066</u>	<u>\$ 24,179,926</u>	<u>\$ 31,808,435</u>
ENDING BALANCE	<u>\$ 8,528,606</u>	<u>\$ 8,072,935</u>	<u>\$ -</u>



Dental Insurance Fund

\$2,721,385

The Dental Insurance Fund accounts for claims and administrative fees of the district's Dental Insurance Employee Benefit Program. The district contributes \$431 per year per eligible employee to this fund. Employees have the option to purchase coverage for family members.





Dental Insurance Fund (continued)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 287,141	\$ 482,931	\$ 489,773
TOTAL BEGINNING FUND BALANCE	\$ 287,141	\$ 482,931	\$ 489,773
REVENUE:			
Contributions	\$ 2,165,696	\$ 2,204,945	\$ 2,231,112
Transfer From General Fund	100,000	-	-
Interest Income	800	574	500
TOTAL REVENUE	\$ 2,266,496	\$ 2,205,519	\$ 2,231,612
TOTAL RESOURCES	<u>\$ 2,553,637</u>	<u>\$ 2,688,450</u>	<u>\$ 2,721,385</u>
EXPENDITURES:			
Employee Salaries	\$ 25,884	\$ 26,607	\$ 27,389
Employee Benefits	6,012	6,477	7,010
Purchased Services	10,540	12,875	12,000
Dental Claims Paid	1,865,679	1,985,672	2,099,654
Administrative Fees	162,591	166,946	170,000
Supplies and Materials	-	100	1,000
TOTAL EXPENDITURES	\$ 2,070,706	\$ 2,198,677	\$ 2,317,053
RESERVES:			
Reserved for Dental Benefits	\$ -	\$ -	\$ 404,332
TOTAL RESERVES	\$ -	\$ -	\$ 404,332
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,070,706</u>	<u>\$ 2,198,677</u>	<u>\$ 2,721,385</u>
ENDING BALANCE	<u>\$ 482,931</u>	<u>\$ 489,773</u>	<u>\$ -</u>



Trust and Agency Funds

\$2,730,000

Agency Fund

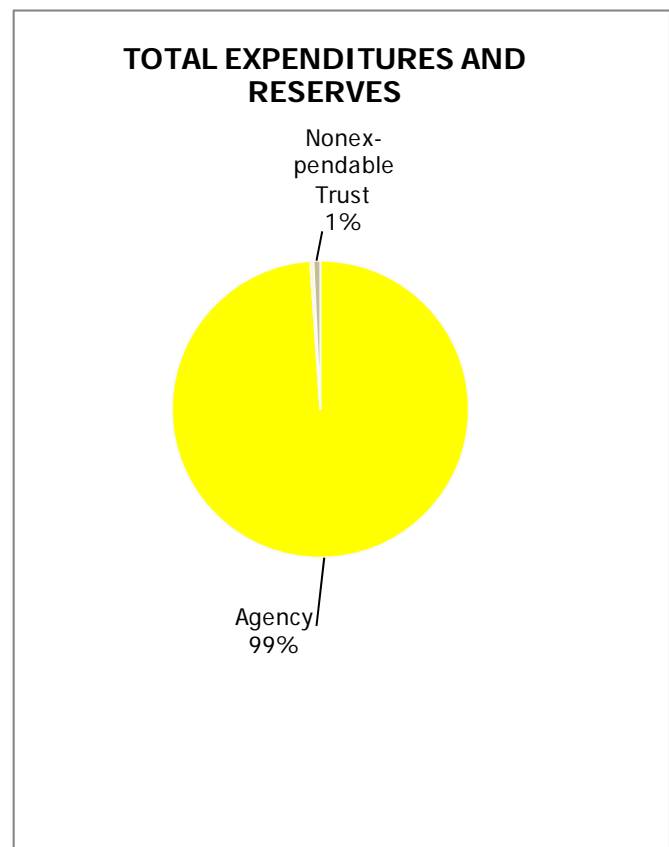
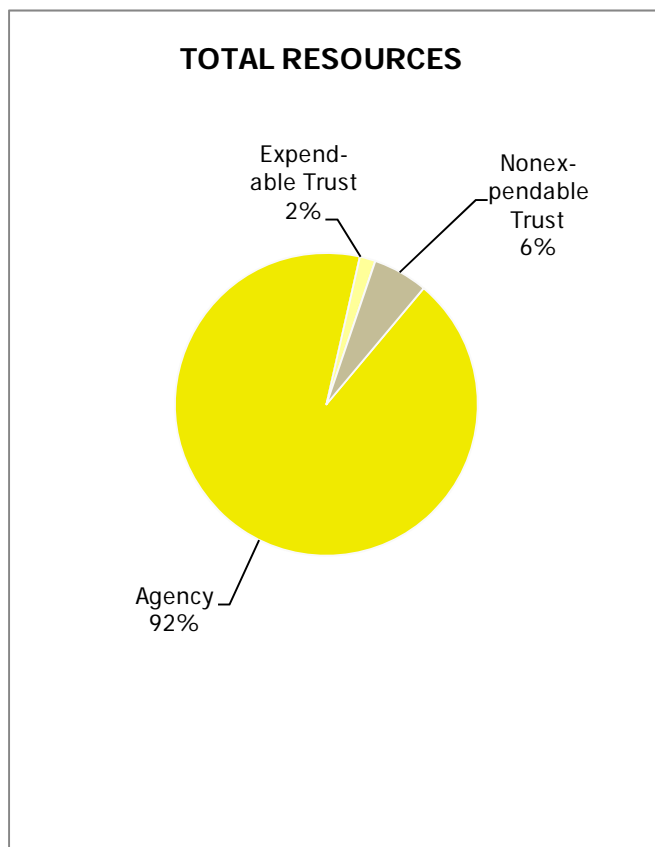
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
Agency Funds			
Beginning Fund Balance	\$ 593,090	\$ 556,922	\$ 656,922
Receipts	<u>2,648,317</u>	<u>2,800,000</u>	<u>2,800,000</u>
Total Resources	\$ 3,241,407	\$ 3,356,922	\$ 3,456,922
Disbursements	<u>\$ 2,684,485</u>	<u>\$ 2,700,000</u>	<u>\$ 2,700,000</u>
Ending Balance	\$ 556,922	\$ 656,922	\$ 756,922
Expendable Trust Funds			
Beginning Fund Balance	\$ 67,375	\$ 61,489	\$ 56,989
Revenue	<u>114</u>	<u>5,500</u>	<u>6,000</u>
Total Resources	\$ 67,489	\$ 66,989	\$ 62,989
Expenditures	<u>\$ 6,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Ending Balance	\$ 61,489	\$ 56,989	\$ 52,989
Nonexpendable Trust Funds			
Beginning Fund Balance	\$ 193,639	\$ 211,716	\$ 204,716
Revenue	<u>21,077</u>	<u>12,000</u>	<u>15,000</u>
Total Resources	\$ 214,716	\$ 223,716	\$ 219,716
Expenditures	<u>\$ 3,000</u>	<u>\$ 19,000</u>	<u>\$ 20,000</u>
Ending Balance	\$ 211,716	\$ 204,716	\$ 199,716
GRAND TOTAL			
BEGINNING FUND BALANCE	\$ 854,104	\$ 830,127	\$ 918,627
TOTAL REVENUE	<u>2,669,508</u>	<u>2,817,500</u>	<u>2,821,000</u>
TOTAL RESOURCES	<u>\$ 3,523,612</u>	<u>\$ 3,647,627</u>	<u>\$ 3,739,627</u>
TOTAL EXPENDITURES	<u>\$ 2,693,485</u>	<u>\$ 2,729,000</u>	<u>\$ 2,730,000</u>
ENDING BALANCE	<u>\$ 830,127</u>	<u>\$ 918,627</u>	<u>\$ 1,009,627</u>



Pupil Activity Fund

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

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING BALANCE	\$ 2,431,877	\$ 2,588,688	\$ 2,747,067
RECEIPTS	<u>8,315,935</u>	<u>8,399,094</u>	<u>8,483,085</u>
TOTAL RESOURCES	<u>\$ 10,747,812</u>	<u>\$10,987,782</u>	<u>\$11,230,152</u>
DISBURSEMENTS	<u>\$ 8,159,124</u>	<u>\$ 8,240,715</u>	<u>\$ 8,323,122</u>
ENDING BALANCE	<u>\$ 2,588,688</u>	<u>\$ 2,747,067</u>	<u>\$ 2,907,030</u>

CHARTER SCHOOL FUND

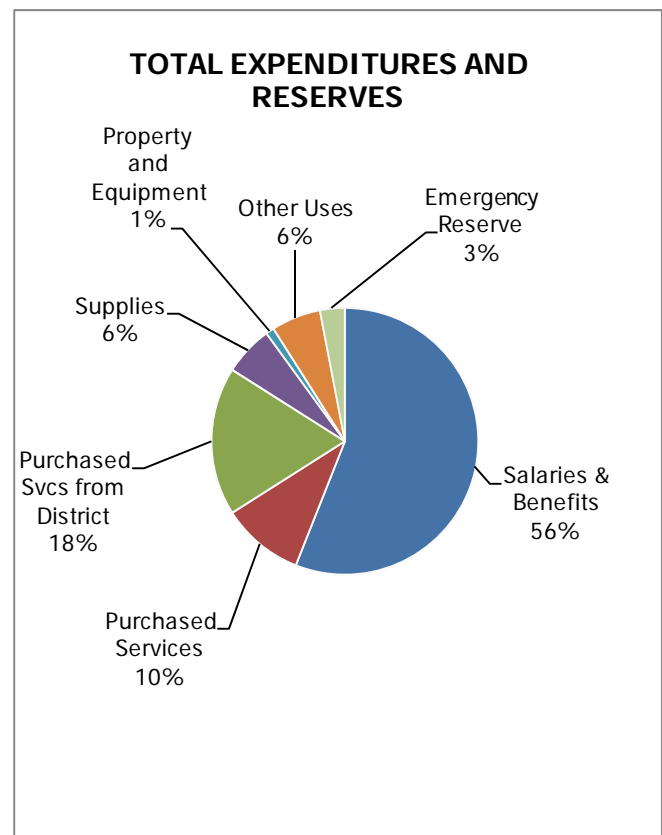
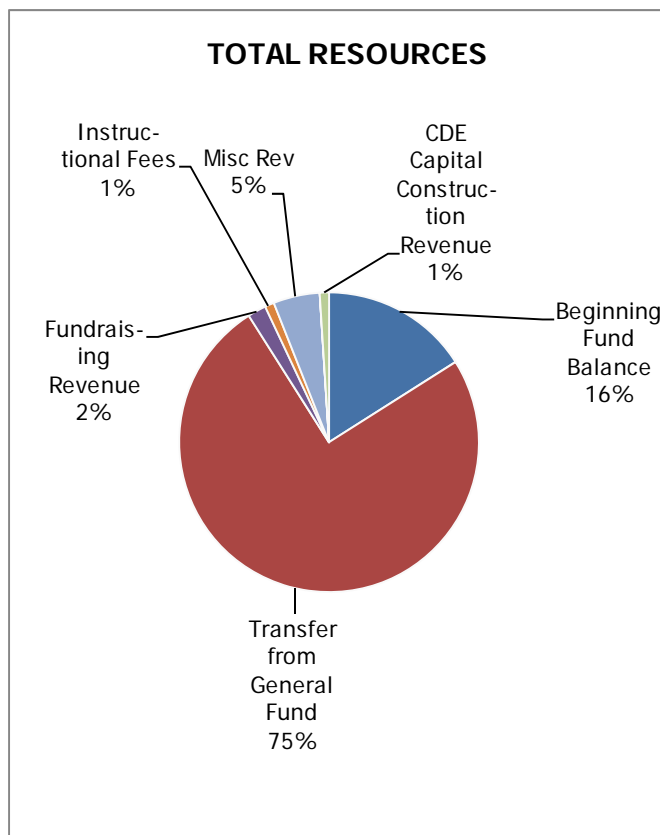
CHARTER SCHOOL FUND	226
SUMMIT MIDDLE CHARTER SCHOOL	228
HORIZONS K-8 SCHOOL	229
BOULDER PREPARATORY HIGH SCHOOL	230
JUSTICE HIGH SCHOOL	231
PEAK TO PEAK CHARTER SCHOOL	232



Charter School Fund

\$24,095,650

The Charter School Fund consist 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)

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
GAAP Basis Beginning Fund Balance	\$ 4,065,792	\$ 4,291,396	\$ 4,353,340
BEGINNING BALANCE	\$ 4,065,792	\$ 4,291,396	\$ 4,353,340
REVENUE:			
Transfer from General Fund	\$ 20,046,952	\$ 19,519,754	\$ 19,944,758
Fundraising Revenue	260,882	435,000	455,000
Athletic Fees	14,889	185,227	122,838
Instructional Fees	-	226,000	273,000
Miscellaneous Revenue	132,617	1,548,177	1,371,290
CDE Capital Construction	187,407	156,225	144,018
TOTAL REVENUES	\$ 20,642,747	\$ 22,070,383	\$ 22,310,904
TOTAL RESOURCES	<u>\$ 24,708,539</u>	<u>\$ 26,361,779</u>	<u>\$ 26,664,244</u>
TOTAL EXPENDITURES	\$ 19,704,087	\$ 22,008,439	\$ 23,398,028
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>697,622</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 19,704,087</u>	<u>\$ 22,008,439</u>	<u>\$ 24,095,650</u>
Increase/(Decrease) in Other Programs	<u>\$ (713,056)</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 4,291,396</u>	<u>\$ 4,353,340</u>	<u>\$ 2,568,594</u>
STUDENT FTE:	Funded 2010-11	Funded 2011-12	Revised 2012-13
Summit Middle School:	336.0	334.0	336.0
Horizons K-8 School:	316.9	316.9	324.9
Boulder Preparatory High School:	142.0	122.0	125.0
Justice High School:	110.0	95.0	115.0
Peak to Peak K-12 School:	1,413.6	1,414.8	1,413.4
Total Charter Schools:	2,318.5	2,282.7	2,314.3

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

\$3,648,320

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 226,656	\$ 521,984	\$ 641,069
REVENUE:			
Transfer from General Fund	\$ 2,905,414	\$ 2,860,821	\$ 2,900,979
Fundraising Revenue	260,882	-	20,000
Athletic Fees	14,889	-	10,000
Instructional Fees	-	-	53,000
Miscellaneous Revenue	-	-	10,000
Tuition			-
CDE Capital Construction	15,129	13,205	13,272
TOTAL REVENUE	\$ 3,196,314	\$ 2,874,026	\$ 3,007,251
TOTAL RESOURCES	<u>\$ 3,422,970</u>	<u>\$ 3,396,010</u>	<u>\$ 3,648,320</u>
EXPENDITURES:			
Salaries	\$ 1,287,534	\$ 1,314,500	\$ 1,389,687
Benefits	257,158	369,000	398,525
Purchased Services	122,686	80,000	114,500
Purchased Services from District	801,304	854,894	837,291
Supplies	48,680	136,547	88,500
Property and Equipment	6,268	-	40,500
Other Uses	377,356	-	673,442
TOTAL EXPENDITURES	\$ 2,900,986	\$ 2,754,941	\$ 3,542,445
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>105,875</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,900,986</u>	<u>\$ 2,754,941</u>	<u>\$ 3,648,320</u>
ENDING BALANCE	<u>\$ 521,984</u>	<u>\$ 641,069</u>	<u>\$ -</u>
	2010-11	2011-12	2012-13
FUNDED STUDENT FTE:	336.0	334.0	336.0



Horizons K-8 School

\$3,385,601

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 343,204	\$ 614,105	\$ 490,384
REVENUE:			
Transfer from General Fund	\$ 2,771,399	\$ 2,737,082	\$ 2,831,383
Miscellaneous Revenue	132,617	99,127	51,000
CDE Capital Construction	22,191	12,676	12,834
TOTAL REVENUE	\$ 2,926,207	\$ 2,848,885	\$ 2,895,217
TOTAL RESOURCES	<u>\$ 3,269,411</u>	<u>\$ 3,462,990</u>	<u>\$ 3,385,601</u>
EXPENDITURES:			
Salaries	\$ 1,535,163	\$ 1,612,795	\$ 1,728,085
Benefits	338,205	443,909	424,909
Purchased Services	31,509	23,533	24,710
Purchased Services from District	557,983	565,939	588,772
Supplies	32,347	31,096	32,651
Property and Equipment	144,200	276,862	78,259
Other Uses	15,899	18,472	409,978
TOTAL EXPENDITURES	\$ 2,655,306	\$ 2,972,606	\$ 3,287,364
EMERGENCY RESERVE	-	-	98,237
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,655,306</u>	<u>\$ 2,972,606</u>	<u>\$ 3,385,601</u>
ENDING BALANCE	<u>\$ 614,105</u>	<u>\$ 490,384</u>	<u>\$ -</u>
	2010-11	2011-12	2012-13
FUNDED STUDENT FTE:	316.9	316.9	324.9



Boulder Preparatory High School

\$1,283,474

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 175,581	\$ 248,390	\$ 196,521
REVENUE			
Transfer from General Fund	\$ 1,224,767	\$ 1,042,087	\$ 1,077,078
CDE Capital Construction	12,788	9,760	9,875
TOTAL REVENUE	\$ 1,237,555	\$ 1,051,847	\$ 1,086,953
TOTAL RESOURCES	<u>\$ 1,413,136</u>	<u>\$ 1,300,237</u>	<u>\$ 1,283,474</u>
EXPENDITURES:			
Salaries	\$ 568,318	\$ 561,588	\$ 514,467
Benefits	118,979	142,655	157,498
Purchased Services	70,345	35,133	22,500
Purchased Services from District	243,668	214,165	226,378
Supplies	103,633	83,400	81,400
Property and Equipment	26,277	66,775	52,049
Other Uses	33,526	-	192,087
TOTAL EXPENDITURES	\$ 1,164,746	\$ 1,103,716	\$ 1,246,379
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>37,095</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,164,746</u>	<u>\$ 1,103,716</u>	<u>\$ 1,283,474</u>
ENDING BALANCE	<u>\$ 248,390</u>	<u>\$ 196,521</u>	<u>\$ -</u>
	2010-11	2011-12	2012-13
FUNDED STUDENT FTE:	142.0	122.0	125.0



Justice High School

\$895,907

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 51,316	\$ 139,620	\$ 26,188
REVENUE:			
Transfer from General Fund	\$ 824,245	\$ 703,829	\$ 860,634
CDE Capital Construction	9,996	7,512	9,085
TOTAL REVENUE	\$ 834,241	\$ 711,341	\$ 869,719
TOTAL RESOURCES	<u>\$ 885,557</u>	<u>\$ 850,961</u>	<u>\$ 895,907</u>
EXPENDITURES:			
Salaries	\$ 301,689	\$ 321,879	\$ 346,111
Benefits	57,135	81,507	101,000
Purchased Services	73,569	108,529	109,200
Purchased Services from District	189,395	177,864	208,442
Supplies	44,115	39,723	38,741
Property and Equipment	676	1,271	919
Other Uses	79,358	94,000	65,663
TOTAL EXPENDITURES	\$ 745,937	\$ 824,773	\$ 870,076
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>25,831</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 745,937</u>	<u>\$ 824,773</u>	<u>\$ 895,907</u>
ENDING BALANCE	<u>\$ 139,620</u>	<u>\$ 26,188</u>	<u>\$ -</u>
	2010-11	2011-12	2012-13
FUNDED STUDENT FTE:	110.0	95.0	115.0



Peak to Peak Charter School

\$14,882,348

	2010-11 AUDITED ACTUAL	2011-12 ESTIMATED ACTUAL	2012-13 ADOPTED BUDGET
BEGINNING FUND BALANCE	\$ 3,269,035	\$ 2,767,297	\$ 2,999,178
REVENUE:			
Transfer from General Fund	\$ 12,321,127	\$ 12,175,935	\$ 12,274,684
Fundraising Revenue	-	435,000	435,000
Athletic Fees	-	185,227	112,838
Instructional Fees	-	226,000	220,000
Miscellaneous Revenue	-	1,449,050	1,310,290
CDE Capital Construction	127,303	113,072	98,952
TOTAL REVENUE	\$ 12,448,430	\$ 14,584,284	\$ 14,451,764
TOTAL RESOURCES	<u>\$ 15,717,465</u>	<u>\$ 17,351,581</u>	<u>\$ 17,450,942</u>
EXPENDITURES:			
Salaries	\$ 5,938,826	\$ 6,425,213	\$ 6,677,425
Benefits	1,276,460	1,941,460	2,001,045
Purchased Services	2,066,239	2,135,064	2,107,977
Purchased Services from District	2,243,577	2,308,143	2,364,197
Supplies	570,837	1,512,523	1,154,534
Property and Equipment	68,354	30,000	-
Other Uses	72,819	-	146,586
TOTAL EXPENDITURES	\$ 12,237,112	\$ 14,352,403	\$ 14,451,764
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>430,584</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 12,237,112</u>	<u>\$ 14,352,403</u>	<u>\$ 14,882,348</u>
Increase/(Decrease) in Other Programs	\$ (713,056)	\$ -	\$ -
ENDING BALANCE	<u>\$ 2,767,297</u>	<u>\$ 2,999,178</u>	<u>\$ 2,568,594</u>
	2010-11	2011-12	2012-13
FUNDED STUDENT FTE:	1,413.6	1,414.8	1,413.4

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Implementation of the New Century Graduate Vision

The vision of the Boulder Valley School District 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. In addition to skills and knowledge in reading, math, writing, and speaking, New Century Graduates will possess a multicultural and global perspective, including bilingual competencies. New Century Graduates' personal characteristics will include respect for others, initiative, creativity, ethical behavior, and other characteristics that will enable them to become contributing members to society.

Methodology

The district initiated the project in September 2001, developing a diverse steering committee consisting of 35 members charged with identifying the skills, knowledge, and personal characteristics of future BVSD graduates. Thirteen community data gathering meetings were widely attended by hundreds of participants. The steering committee discussed the findings and submitted its final report to the board of education in May of 2002.

The complete report can be found on the district's website at: <http://www.bvsd.org/ncg>

From Vision to Action: Ensuring New Century Graduates

Integration of the "New Century Graduate" vision continued in 2009-10 anticipating full implementation in time for the 2010 senior class who entered high school in the fall of 2006. Specific actions taken toward the Vision for 2009-10 included the following.

- Established New Graduation Requirements - A task force of high school counselors, teachers and administrators met to determine classes that would help students attain the New Century Graduate vision. Graduation requirements in world languages, applied technology, and money management were increased for the class of 2010.
- Developed Systems to Monitor Graduation Requirements - Working with the district information technology, a system was developed for implementation in August 2006 to begin tracking these "New Century" graduation requirements for 2010 graduates.
- Aligned the Characteristics and Assessed Proficiencies - Elementary report card language has been changed from "Characteristics of Successful Learners" to "Characteristics of the New Century Learners." Senior survey items were revised to reflect greater alignment with New Century Graduate proficiencies and eighth graders responded to questions modeled after the existing senior survey.

Class of 2011 Accomplishments

The ninth class to graduate under the umbrella of the New Century Vision, these students concluded their educational experience in Boulder Valley School District with an impressive level of achievement:

- The class of 2011 consisted of 2,026 graduating seniors who are going exciting places and doing great things!
- This class included 54 National Merit Scholar finalists.
- Most would attend college. Some planned to travel, join the military, or enter the workforce.

We are very proud of our graduating class of 2011.



Achievements Toward 2012 District Goals

In the fall of 2007, the BVSD Board of Education unanimously adopted three specific and measurable goals for district improvement for the following five school years in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our more than 29,000 students the BVSD promise of excellence and equity as they strive to become Boulder Valley School District New Century Graduates.

BVSD Achievement Goal

This goal establishes a specific set of measurable academic expectations through the 2011-12 school year to be reported on annually to the board and public. During the 2010-11 school year, a highlight in BVSD achievement was the improvement in CSAP writing scores by student in all levels. The all-district weighted index writing score increased by three points. Other CSAP content areas did not see much change overall, with gains by some levels cancelled out by losses at other levels so that the all-BVSD scores ended up about the same as they had been the year before. In the district content areas, Social Studies and Visual Arts scores went up slightly across most levels. The Physical Education score rose to 86.5, putting that are well within reach of its five-year goal of 87.

Following are the specific achievement goal expectations with our **results for the 2010-11 school year** toward improving by 2012:

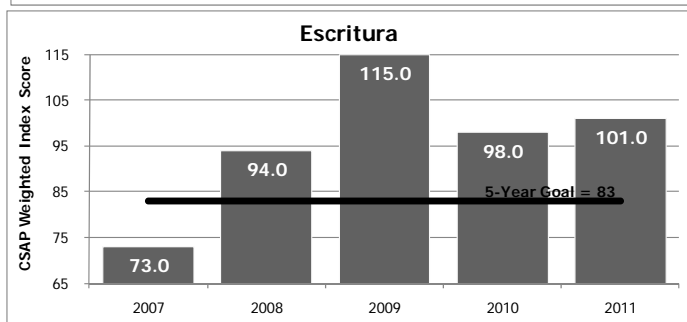
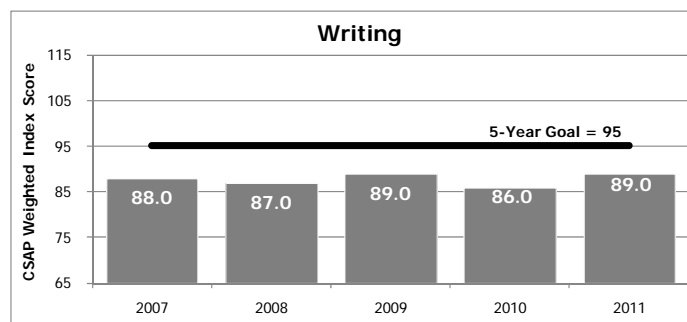
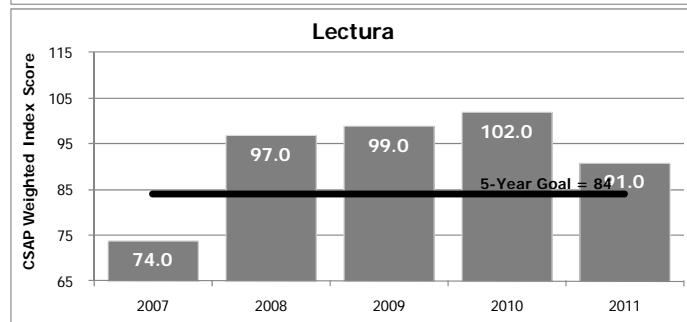
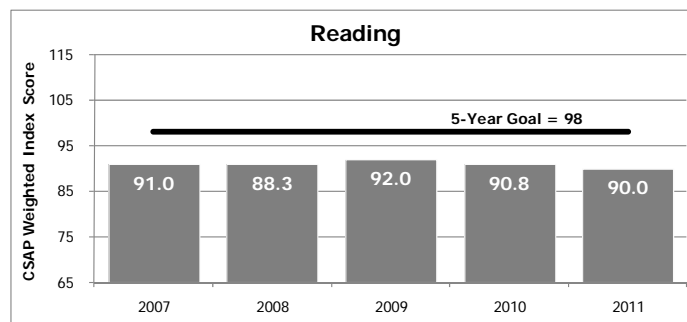
CSAP

Reading

- All district weighted index **CSAP: 90**, Loss of 1 point; goal is *98*
- District weighted index – Lectura: **5-year goal exceeded**, Loss of 11 points; weighted index score of **91**; goal is *84*
- Students in grades 3-5 weighted index – **CSAP: 90**, Gain of 0 points; goal is *98*
- Students in grades 6-8 weighted index – **CSAP: 95**, Gain of 0 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 85**, Loss of 1 point; goal is *97*

Writing

- All district weighted index - **CSAP: 89**, Gain of 3 points; goal is *95*
- District weighted index – Escritura: **5-year goal exceeded**, Gain of 3 points; weighted index score of **101**; goal is *83*
- Students in grades 3-5 weighted index - **CSAP: 89**, Gain of 2 points; goal is *94*
- Students in grades 6-8 weighted index - **CSAP: 93**, Gain of 2 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 81**, Gain of 1 points; goal is *92*



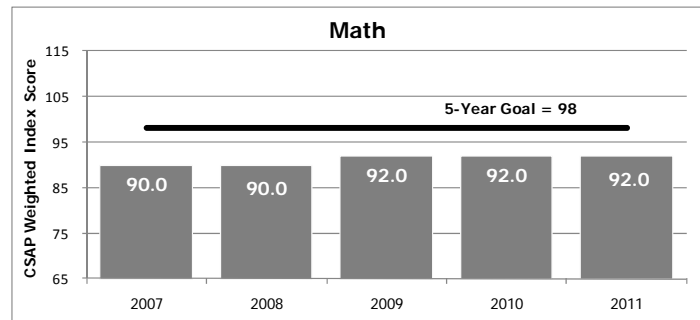


Achievements Toward 2012 District Goals (continued)

BVSD Achievement Goal (continued)

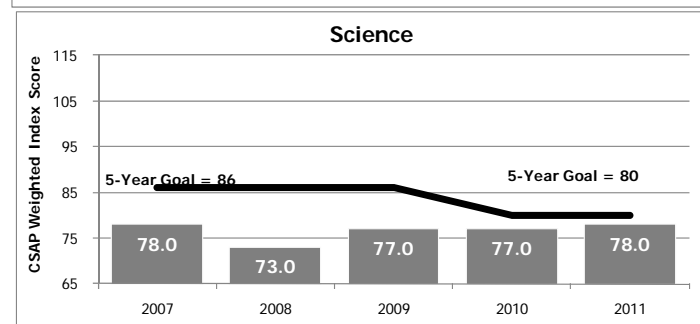
Mathematics

- All district weighted index - **CSAP: 92**, Gain of 0 points; goal is *98*
- Students in grades 3-5 weighted index - **CSAP: 106**, Loss of 2 points; goal is *112*
- Students in grades 6-8 weighted index - **CSAP: 95**, Gain of 2 points; goal is *101*
- Students in grades 9-10 weighted index - **CSAP: 68**, Gain of 2 points; goal is *75*



Science

- All district weighted index - **CSAP: 78**, Gain of 1 point; Goal is *80*
- Students in grade 5 weighted index - **CSAP: 88**, Loss of 3 points; goal is *92*
- Students in grade 8 weighted index - **CSAP: 81**, Gain of 4 points; goal is *82*
- Students in grade 10 weighted index - **CSAP: 65**, Gain of 1 point; goal is *67*



ACT Test Performance

Grade 11 Students

- ACT composite scores: **23.0**, Gain of 0.4 points; goal is *22.9*, **5-year goal exceeded**
- Mathematics ACT scores: **23.1**, Gain of 0.6 points; goal is *23.1*, **5-year goal met**
- Reading ACT scores: **23.2**, Gain of 0.3 points; goal is *23.4*
- English ACT scores: **22.7**, Gain of 0.6 points; goal is *22.2*, **5-year goal exceeded**
- Science ACT scores: **22.8**, Gain of 0.5 points; goal is *22.5*, **5-year goal exceeded**

Note: ACT scores will increase at twice the rate of the district by .4 points per year.

Graduation Rate

- All district graduation rate: **84.7**, Loss of 4.5 points; goal is *90.7*

Note: 2009-10 data

Music

- The percentage of BVSD students proficient or higher: **90.4**, Gain of 1.0 points; goal is *95*
- The percentage of elementary students proficient or higher: **90.5**, Gain of 0.8 points; goal is *97*
- The percentage of middle level students proficient or higher: **89.6**, Loss of 1.3 points; goal is *90*
- The percentage of high school students proficient or higher: **90.4**, Loss of 7.7 points; goal is *96*

Social Studies

- The percentage of BVSD students proficient or higher: **81.5**, Gain of 1.5 points; goal is *86*
- The percentage of middle level students proficient or higher: **83.9**, Gain of 1.6 points; goal is *92*
- The percentage of high school students proficient or higher: **79.8**, Gain of 1.8 points; goal is *84*

Note: The baseline and goal were updated for district content area assessments in 2008

Physical Education

- The percentage of BVSD students proficient or higher: **86.5**, Gain of 0.8 points; goal is *7* percent/year (07/08 baseline year)



Achievements Toward 2012 District Goals (continued)

BVSD Achievement Goal (continued)

Visual Arts

- The percentage of BVSD students proficient or higher: **96.6**, Gain of .6 points from prior year; Goal is 96; **5-year goal attained**
- The percentage of elementary students reaching advanced: **71.8**, Gain of 0 points; Goal is 79
- The percentage of middle level students proficient or higher: **96.9**, Gain of 2.4 points from previous year; goal is 95
- The percentage of high school students proficient or higher: **93.8**, Gain of 2.0 points; goal is 93

World Languages

- The BVSD students proficient or higher on district world language assessments: **81.6**, Loss of 2.8 points; Goal is 89
- The Level 1 students advanced on district world language listening assessments: **55.6**, Loss of 5.8 points; Goal is 71
- The Level 2 students proficient or higher on district world language speaking assessments: **67.5**, Loss of 6.5 points; Goal is 74; **5-year goal attained**
- The Level 3 students proficient or higher on district world language reading assessments: **88.9**, Loss of 0.1 points; goal is 77; **5-year goal exceeded**
- The Level 4 students proficient or higher on district world language writing assessments: **74.1**, Gain of 0.2 points; Goal is 68; **5-year goal exceeded**

BVSD Equity Goal

During the five years of 2007-2012, BVSD will narrow the achievement gap in all content areas as shown in CSAP Weighted Index Scores, content area assessments, ACT, and graduation rates:

Much as was the case with BVSD's achievement goal in 2010-11, most areas measured for the equity goal reflected slight losses or stayed the same as last year. Students in all four of the targeted groups of traditionally underserved students did improve their scores in Social Studies and Physical Education assessments, however. These groups have been identified as: English home language Latino Students, English Language Learners, students receiving meal assistance, and identified Special Education students. A couple of key measures are difficult to compare with past years because the state changed the way it calculates both graduation rates and ACT performance this year, resulting in lower graduation rates and higher ACT scores statewide. BVSD's goals, which were established before these changes, have not been adjusted to take the changes into account. The state also changed its ethnicity definitions in a somewhat different group of students being identified as "English home language Latino" in 2011. Therefore, comparisons cannot accurately be made between this group's 2010 and 2011 graduation rates or state and district assessment results.

CSAP matched group percentile score gains will exceed the district average performance.

As measured using median growth percentiles, the four targeted groups of traditionally underserved students made gains or held steady in their growth on all three CSAP content areas – reading, writing and math. The goal of each group's gain to exceed the district's average performance gain was not met, however; median growth percentiles for these four groups were lower than or equal to the district average growth which increased in all content areas.

Specific Equity Goal expectation is for each group's (ELL, identified Special Education, students receiving meal assistance, and Latino English home language students) gain to exceed the district's average performance gain.

CSAP

Reading

- All district average growth - **51**
- Latino English Home Language Students – **47**; 4 point gain from prior year; Goal is 50
- English Language Learners – **51**; no gain or loss from prior year; Goal is 50; **5-year goal attained**
- Student Receiving Meal Assistance – **47**; 1 point gain from prior year; Goal is 50
- Identified Special Education Students –**43**; no gain or loss from prior year; Goal is 50



Achievements Toward 2012 District Goals (continued)

BVSD Equity Goal (continued)

Writing

- All district average growth - **54**
- Latino English Home Language Students – **50**; 4 point gain from prior year; Goal is *53*
- English Language Learners –**51**; 1 point gain from prior year; Goal is *53*
- Student Receiving Meal Assistance – **49**; 3 point gain from prior year; Goal is *53*
- Identified Special Education Students – **43**; 2 point gain from prior year; Goal is *53*

Mathematics

- All district average growth - **55**
- Latino English Home Language Students – **49**; 2 point gain from prior year; Goal is *54*
- English Language Learners –**49.5**; 1.5 point gain from prior year; Goal is *54*
- Student Receiving Meal Assistance – **47**; 2 point gain from prior year; Goal is *54*
- Identified Special Education Students – **45**; no gain or loss from prior year; Goal is *54*

ACT Test Performance

ACT scores will increase at twice the rate of the district by .4 points per year.

- Latino English Home Language Students – **20.9**; gain of 1.4 points; goal is *22.4*
- English Language Learners –**13.6**; gain of 1.1 points; goal is *13.3*; **5-year goal exceeded**
- Student Receiving Meal Assistance – **17.9**; gain of 1.8 points; goal is *17.8*; **5-year goal exceeded**
- Identified Special Education Students – **17.9**; gain of 2.2 points; goal is *17.3*; **5-year goal exceeded**

Music

Non-CSAP Curriculum-based assessments results will increase at twice the rate of the district by 2 percentage points per year.

- Latino English Home Language Students – **89.0**; gain of 0.9 points; goal is *94.4*
- English Language Learners –**78.6**; gain of 2.0 points; goal is *86.7*
- Student Receiving Meal Assistance – **80.0**; loss of 0.8 points; goal is *92.6*
- Identified Special Education Students – **71.0**; loss of 1.9 points; goal is *86.4*

Social Studies

- Latino English Home Language Students – **71.5**; gain of 6.3 points; goal of *88.4*
- English Language Learners –**52.3**; gain of 2.7 points; goal of *59*
- Student Receiving Meal Assistance – **55.8**; gain of 3.1 points; goal is *72.4*
- Identified Special Education Students – **50.9**; gain of 3.7 points; goal is *60.6*

Physical Education

- Latino English Home Language Students – **79.5**; gain of 3.8 points; goal is *84.6*
- English Language Learners –**73.0**; gain of 2.0 points; goal is *70.3*; **5-year goal exceeded**
- Student Receiving Meal Assistance – **72.8**; gain of 1.4 points; goal is *76.7*
- Identified Special Education Students – **64.0**; gain of 0.5 points; goal is *70.2*

Visual Arts

- Latino English Home Language Students – **93.5**; gain of 2.7 points; goal is *100*
- English Language Learners –**90.5**; gain of 1.9 points; goal is *96.3*
- Student Receiving Meal Assistance – **92.2**; gain of 1.9 points; goal is *99.5*
- Identified Special Education Students – **84.9**; loss of 0.1 points; goal is *96.4*

World Languages

- Latino English Home Language Students – **81.4**; gain of 1.8 points; goal is *94*
- English Language Learners –**86.5**; loss of 0.6 points; goal is *95*
- Student Receiving Meal Assistance – **78.6**; loss of 1.9 points; goal is *95*
- Identified Special Education Students – **56.8**; gain of 12.8 points; goal is *88*



Achievements Toward 2012 District Goals (continued)

BVSD Climate (Organizational) Goal

During the five years between 2007 and 2012, BVSD will create and sustain a safe and positive learning environment that protects and respects the rights of all individuals:

All students will demonstrate an average annual increase of 1 percentage point over each of the next five years in favorable responses to school climate survey items related to student relationships with adults at school.

Students of color will demonstrate an average annual increase of 2 percentage points over each of the next five years in favorable responses to school climate survey items related to student relationships with adults at school.

The desired four-year gains were achieved by all students on most of the questions monitored for BVSD's climate goal. Desired gains for students of color were achieved on all but one question in the middle schools. Responses from high school students of color achieved the desired eight-point gain since 2007 on only two questions, however, and responses from elementary students of color did not vary much from last year except on the question "My teachers like me," on which the percentage dropped four points. Overall, the desired four-year increase was attained in 12 of the 27 questions for students of color and in 2 of the 27 questions for all students. An encouraging increase was seen in the percentage of middle school students who reported that they feel adults in their schools protect students from bullies: 66 percent of all students and 66 percent of students of color answered affirmatively to this questions, compared to last year's 63 percent for all students and 62 percent of students of color.

School Climate Survey results for	All Students						Students of Color					
	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change
Elementary School students												
My teachers like me	71	72	76	78	76	4	65	67	75	78	74	7
Adults treat me fairly	78	76	79	80	81	5	77	74	77	79	80	6
Adults I can talk to	78	78	80	81	81	3	79	78	81	83	82	4
Adults help with bully	64	65	67	68	69	4	69	68	70	71	72	4
Feelings not hurt by adult	61	60	61	64	65	5	61	62	62	66	66	4
Teacher wants me to do my best	95	96	97	96	97	1	94	95	96	96	95	0
I can ask my teacher for help	89	90	91	91	91	1	89	89	92	91	92	3
School Climate Survey results for	All Students						Students of Color					
	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change
Middle School students												
Adults at school I trust	69	73	76	78	78	5	66	69	72	73	76	7
Respected by my teachers	59	64	68	71	71	7	53	60	66	68	67	7
Ok for me to ask questions	77	79	82	84	83	4	72	75	80	80	80	5
Adults with whom I can talk	65	67	71	72	74	7	63	66	68	70	73	7
Not singled out by teachers	58	59	64	67	68	9	53	53	60	60	64	11
I feel trusted by adults	56	59	65	66	68	9	50	55	60	60	63	8
Not ignored by my teachers	60	63	68	70	72	9	56	57	64	64	65	8
Listened to by adults	54	57	61	63	65	8	51	53	58	59	60	7
My teachers care about me	51	56	62	63	65	9	45	50	59	58	60	10
Adults protect from	61	59	62	63	66	7	60	59	61	62	66	7
School Climate Survey results for	All Students						Students of Color					
	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Spring '11	Three-Year Change
High School students												
Adults at school I trust	71	69	74	73	74	5	61	60	68	67	67	7
Respected by my teachers	60	59	64	65	69	10	55	54	61	61	64	10
Ok for me to ask questions	79	77	81	82	83	6	71	70	74	76	78	8
Adults with whom I can talk	61	59	63	63	65	6	55	54	58	58	61	7
Not singled out by teachers	60	59	63	64	67	8	52	52	56	58	58	6
I feel trusted by adults	54	52	57	57	62	10	47	46	53	53	56	10
Not ignored by my teachers	61	59	63	64	66	7	53	51	55	57	59	8
Listened to by adults	52	50	55	56	58	8	47	46	51	51	52	6
My teachers care about me	49	47	53	52	56	9	44	40	48	47	51	11
Adults protect from	62	61	63	63	63	2	59	56	58	60	60	4

For details about the goals and how progress toward them will be measured, read the *BVSD Annual Report*.



Achievements Toward 2012 District Goals (continued)

Strategies

In prior years, the district measured its yearly achievements against the following six strategic priorities:

Maximize Learning & Achievement

All children will achieve academic success through high quality, challenging programs, research-based practices, supportive policies and committed people working together in a safe and nurturing environment.

Foster Collaboration & Partnerships

As part of a community that recognizes the importance of quality education for all students to the well-being of our neighborhoods, our economy, and the quality of life for our citizens, the district and its schools, the home, and the community collaborate to meet the educational and social needs of students and their families.

Value Diversity & Promote Understanding

The district ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

Manage Assets Responsibly

All district fiscal and facility resources are maximized to provide equitable, quality learning environments, while maintaining public confidence in management practices and results.

Provide a High- Quality, Committed Staff

A highly qualified, caring, committed, and diverse staff is recruited, supported, retained, supervised, and evaluated using strategies that focus on continuous improvement resulting in high levels of organizational performance.

Plan and Assess for Continuous Improvement

The district commits itself to continuous improvement and enhanced organizational effectiveness through comprehensive planning based on data-driven decision making, which is focused on the district's mission and strategic initiatives.

It is important to note that in pursuing the three district goals established by the board in 2007, the district is not dropping the six strategic priorities of previous years. These *strategic priorities* are now *key strategies* interwoven on a school and district administrative level in the attainment of the three new measurable five-year Boulder Valley School District achievement, equity, and climate (organization) goals. Further information on the district's initiatives can be found on the district's website at <http://bvsd.org/equity/Pages/initiatedefinitions.aspx>.

In Conclusion

Measures of the climate in BVSD schools continue to increase steadily in most areas and dramatically in a few (such as students feeling respected or like by teachers). In the middle schools in particular, current measures indicate considerable improvements in the climate as reported by students of color and all students.

The main area in which the desired amount of progress has not yet been made is CSAP scores in most content areas with the exception of the Lectura reading and Escritura writing assessments taken by bilingual elementary English Language Learners. BVSD students continue to perform well on those two assessments. CSAP writing scores other than Escritura were slightly improved across all levels and in the targeted groups in 2010-11. Math and science scores mostly held steady with the slight gains they had made in the past couple of years. Both gains and losses have been seen on district assessments in other content areas (e.g., music, social studies, physical education, visual arts and world languages).

During the next year, the district will develop new goals for the future while continuing to track the final year of progress toward the five-year goals sent in November 2007. BVSD is optimistic that gains can and will be made in state and district assessment performance as the standards-based Curriculum Essentials Documents are more thoroughly implemented in all grade levels and content areas.

BVSD is committed to reaching its achievement, equity and climate goals for the benefit of each student.



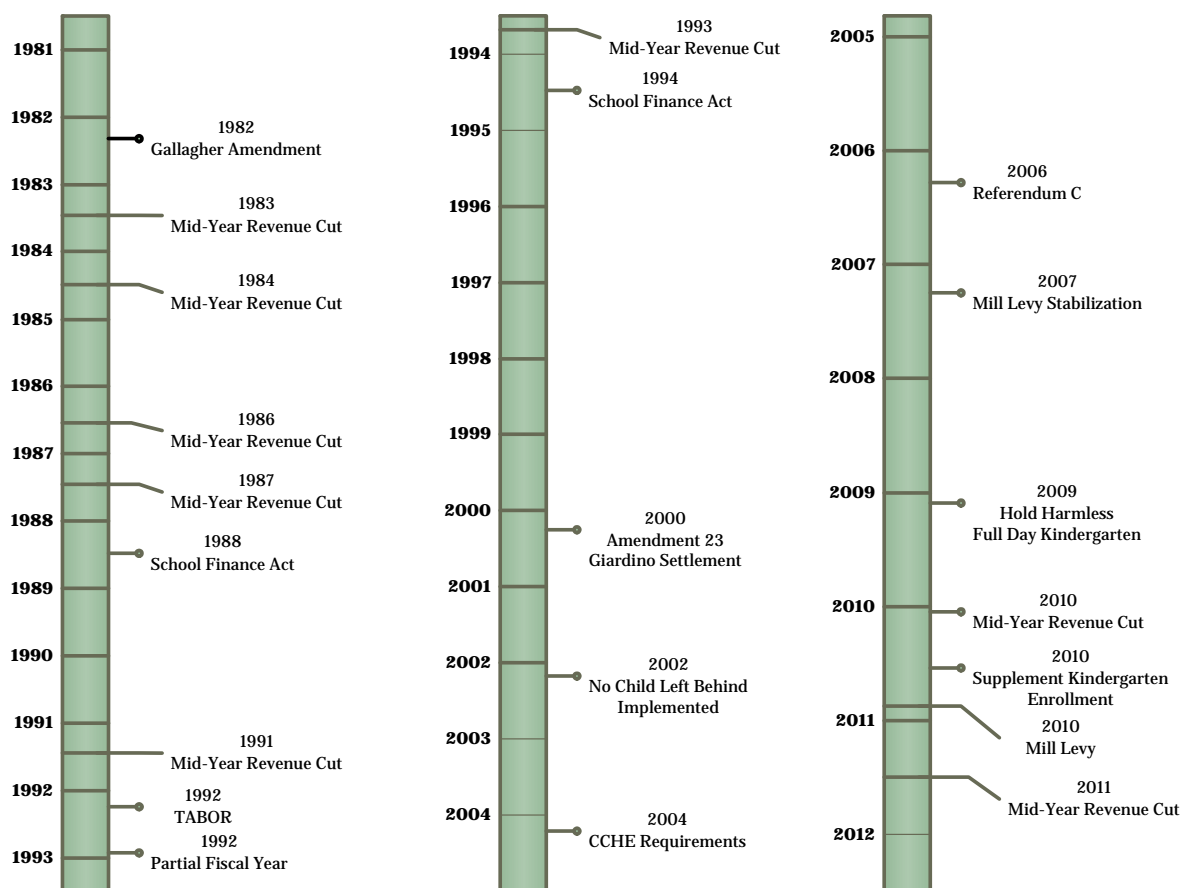
A Generation of Colorado School Finance

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 – 2011

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; CSAP Testing; Change Special Ed Funding; BEST; Declining Enrollment



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2011

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

Note: 2011-12 data will be updated in the Revised Adopted Budget book.

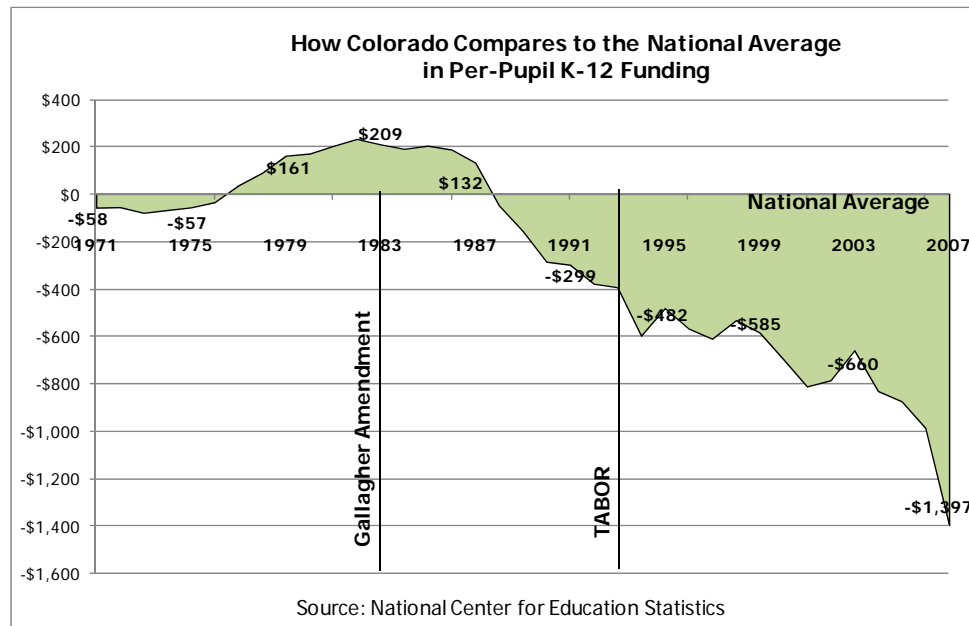


A Generation of Colorado School Finance (continued)

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 re-set 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 2011, 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:

- 1991 Referendum (\$7,062,468)
- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$6,239,116)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)
- 2010 Ballot Measure 3A (25 percent of total program funding for restoring critical budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs)

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.



Per Pupil Expenditures

The charts below describe BVSD's per pupil expenditures since 2002. 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.

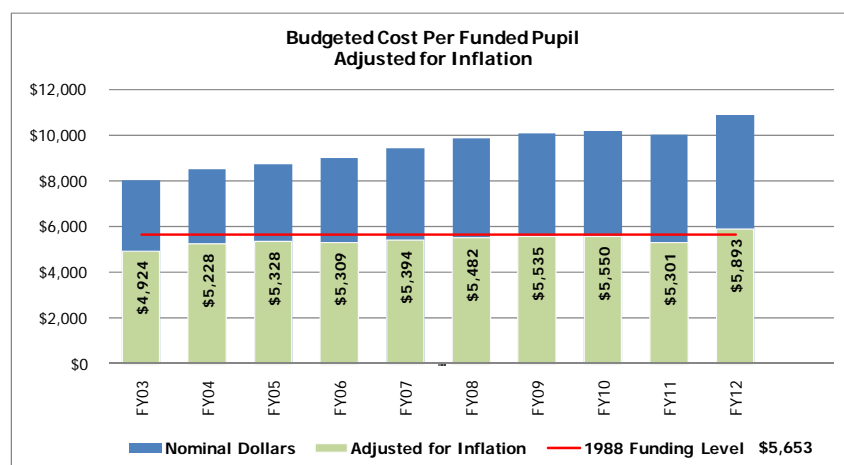
Before the sunset of Amendment 23 at the end of the 2010-11 fiscal year, on an inflation-adjusted basis, BVSD still spent less per student than it 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back 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, and 2005 overrides. However, as a result of the 2010 override, BVSD has surpassed the 1988 level of \$5,653 with per student spending reaching \$5,893.

Without these additional overrides, per pupil expenses in 2011-12 would be \$2,021 less than the current budgeted cost per funded pupil. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

BUDGET YEAR	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09	09-10 FY10	10-11 FY11	11-12 FY12
Budgeted	26,716	26,396	26,712	26,799	26,918	27,165	27,492	27,714	28,137	28,296
Funded Pupil Count										
* Operating Expenditures (in Thousands)	213,578	223,609	233,336	240,886	253,045	266,809	277,267	281,659	281,143	307,839
* Cost Per Funded Pupil	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163	\$9,992	\$10,879
CPI -U	186.45	186.10	188.30	194.45	200.18	205.77	209.26	210.32	216.49	212.02
Denver-Boulder Area Index (Base/CPI-U)	0.62	0.62	0.61	0.59	0.57	0.56	0.55	0.55	0.53	0.54
Adjusted Cost	4,924	5,228	5,328	5,309	5,394	5,482	5,535	5,550	5,301	5,893

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

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 \$27,188,408. The 2012-13 numbers will be available in the Revised Adopted Budget book.



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 (in FY98 and beyond) 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

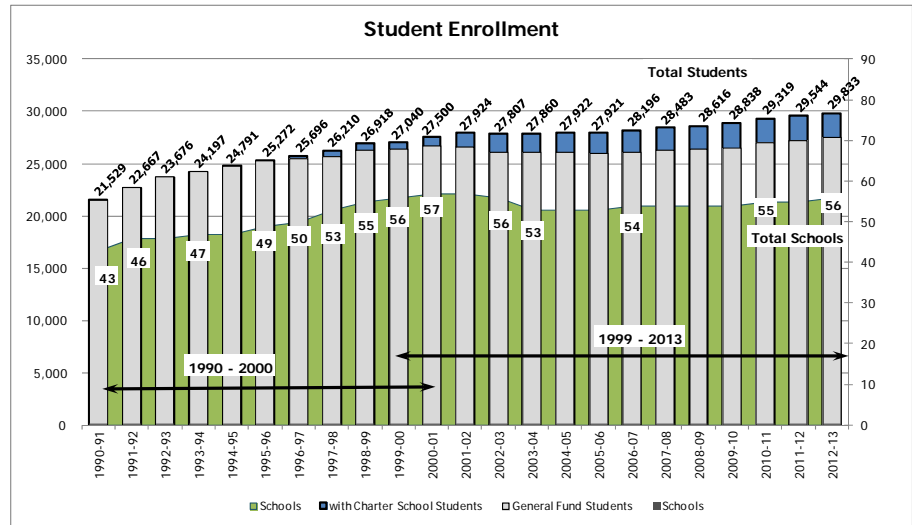
Boulder Valley School District student enrollment had steadily increased from 1990, and in response the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

During the years between 1990 and 2000 the district posted steady enrollment growth increasing 25 percent and averaging close to 3 percent per year through the period. During this period, 1994 marked the beginning of "schools of choice" legislation, which includes both focus schools and charter schools. In 1996, the first two charter schools in BVSD opened and later in 2003 the district decreased the total number of schools for the first time in decades.

From 2004 to 2013, total district enrollment flattens out averaging 0.7 percent increase annually while growth in charter school students steadily increases averaging 3.0 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.

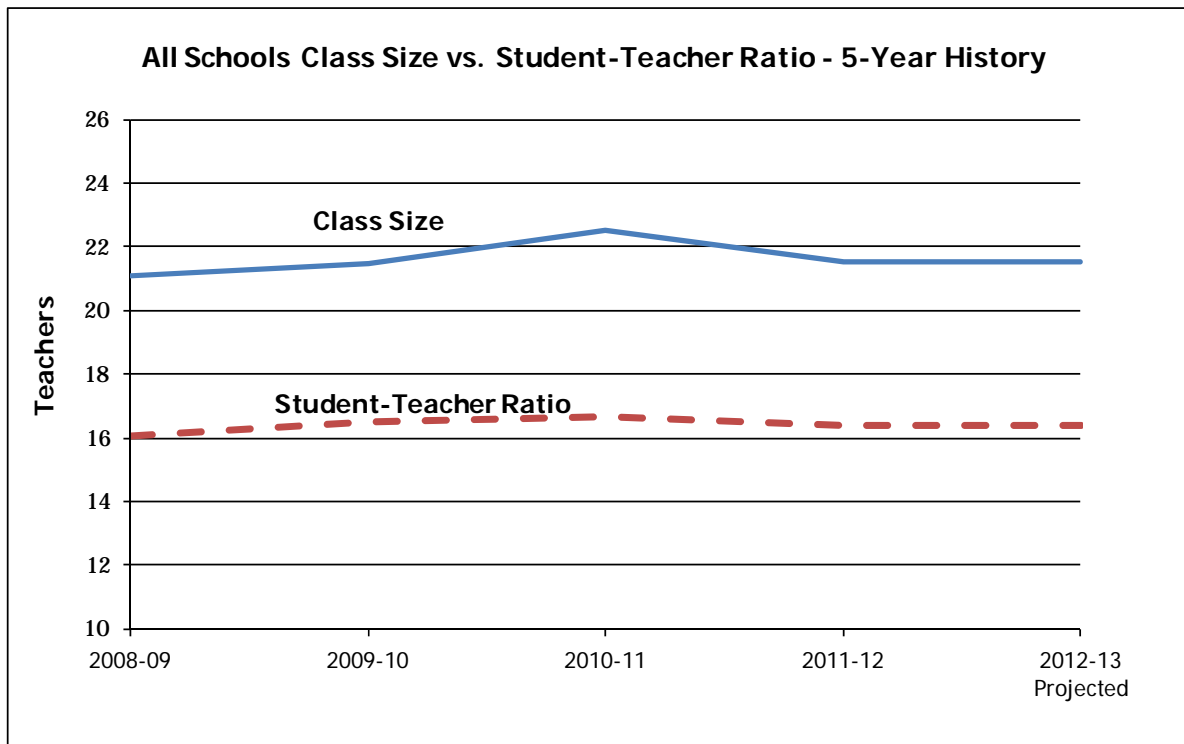
Student Enrollment	Oct-08 Actual	Oct-09 Actual	Oct-10 Actual	Oct-11 Submitted	Oct-12 Projected
K-12	28,171	28,344	28,814	28,986	29,275
Pre-K	445	494	505	558	558
Total Enrollment	28,616	28,838	29,319	29,544	29,833

Student FTE	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Submitted	FY 12-13 Projected
Elementary	11,658.2	11,716.8	12,029.8	12,055.5	12,108.9
Middle	6,356.0	6,576.0	6,549.0	6,685.5	6,691.5
Senior	9,142.0	9,106.5	9,287.0	9,269.5	9,496.5
Other	299.0	271.5	278.5	307.0	306.0
Total FTE	27,455.2	27,670.8	28,144.3	28,317.5	28,602.9
Change from Prior Year	232.7	215.6	473.5	173.2	285.4
% change from Prior Year	0.85%	0.79%	1.71%	0.62%	1.01%



All Schools Class Size vs. Student-Teacher Ratio

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u> <u>Projected</u>
Class Size - All Grades	21.08	21.47	22.53	21.52	21.52
Student Teacher Ratio	16.06	16.52	16.67	16.41	16.41



Notes for Class Size:

- Kindergarten FTE adjusted due to 4 Elem schools having full day Kindergarten program.
- In 2011-12, 3 additional Elem schools were 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 Hakyon or Special Education.
- Senior teachers do not include Passages, Connections, Multicultural, Pupil Services, Chinook, 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.



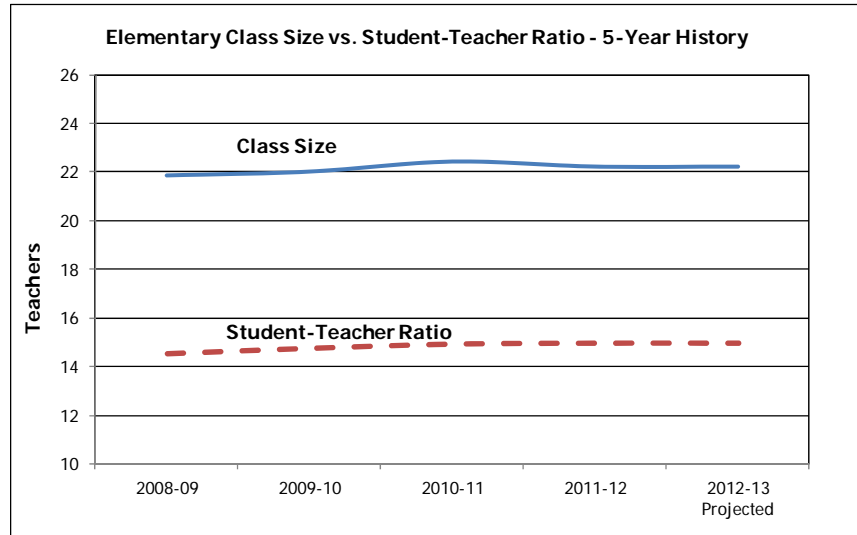
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2008-09	21.84
2009-10	22.00
2010-11	22.42
2011-12	22.21
2012-13 Projected	22.21

Student - Teacher Ratio

2008-09	14.52
2009-10	14.75
2010-11	14.93
2011-12	14.97
2012-13 Projected	14.97



Note: Kindergarten FTE adjusted due to full day program at 4 Elementary schools. As of 2011-12, 3 additional elementary schools were added to full day program. Charters Not Included. Literacy Teachers are not included in Class Size.

During 2011-12 the district focused on literacy improvement at the elementary level and concentrated funding in this area. These targeted resources have translated into additional teachers including:

- 4.583 Reading Recovery TOSA
- 32.70 English as a Second Language teachers
- 37.00 Literacy teachers (includes referendum and Struggling Reader)
- 70.90 Special Education teachers
- 5.40 Title I teachers

These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district's class size numbers with the exception of 10.00 FTE English as a Second Language teachers and 17.00 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 91.00 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

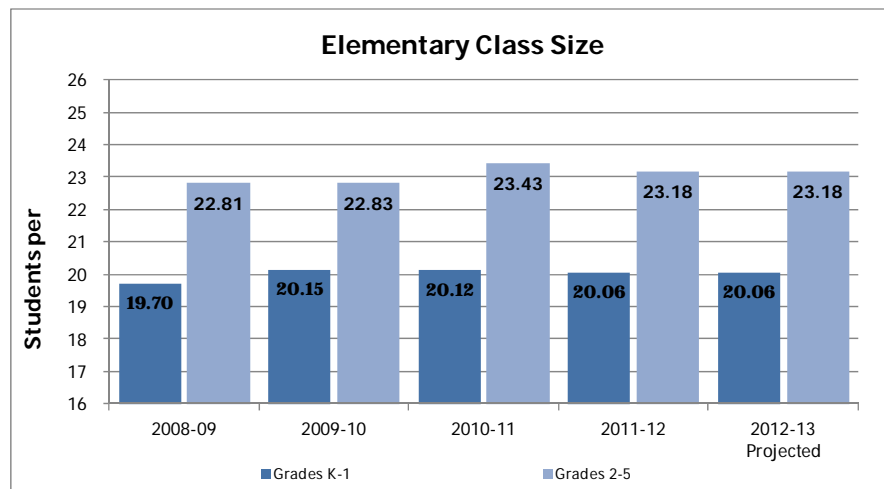
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2008-09	19.70
2009-10	20.15
2010-11	20.12
2011-12	20.06
2012-13 Projected	20.06

Class Size - Grades 2-5

2008-09	22.81
2009-10	22.83
2010-11	23.43
2011-12	23.18
2012-13 Projected	23.18

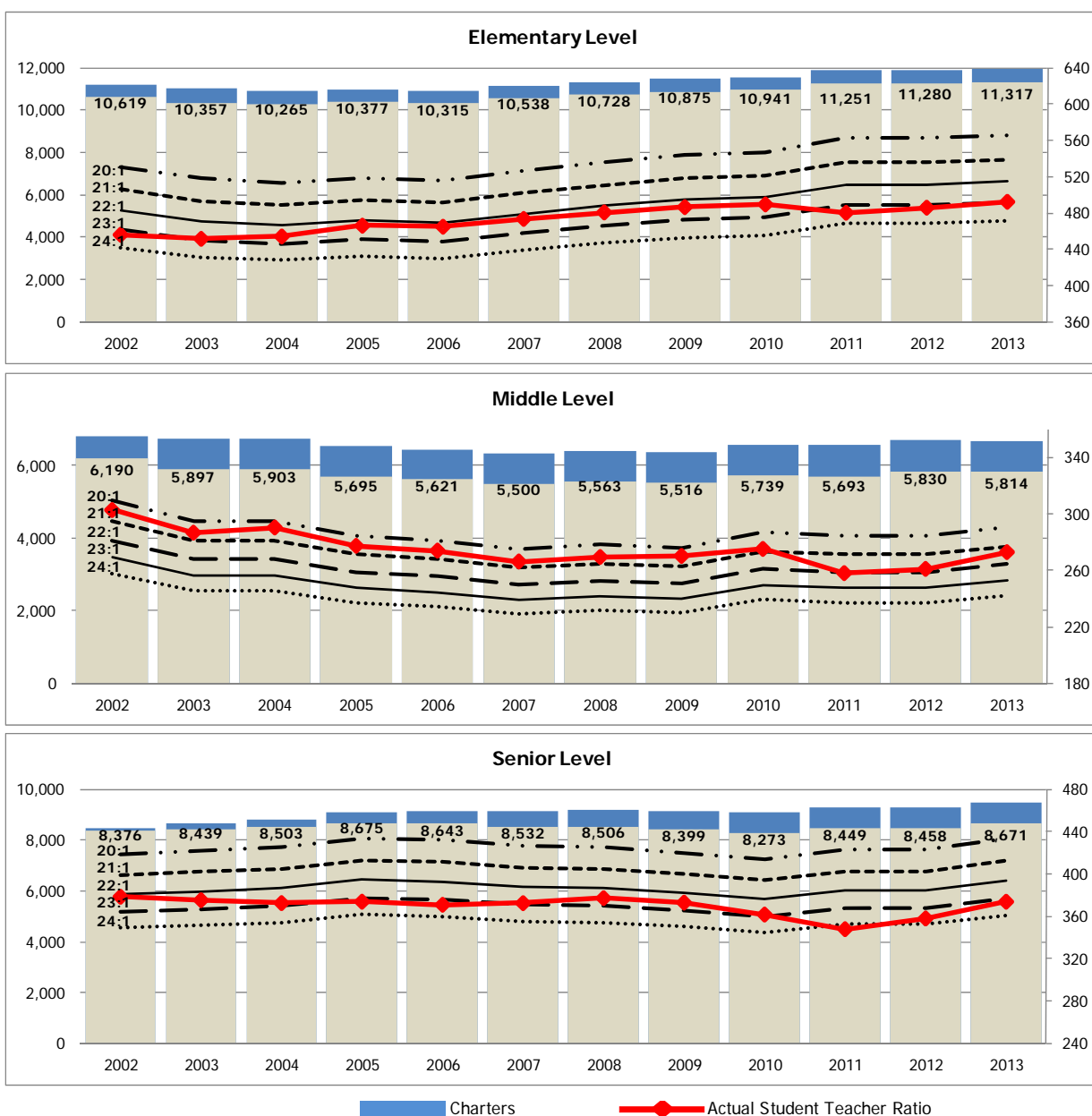




Student-Teacher Ratios

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 nearly 90 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the Financial Section of this document. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. Since Amendment 23 was passed in 2000, the district has focused 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 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	8.741	8.172	7.610	6.330	6.330
102 RESERVES - ELEM LEVEL	1.969	4.675	16.469	5.121	36.320
103 IT - ELEM LEVEL	4.850	5.900	3.000	5.662	5.662
119 BEAR CREEK ELEMENTARY	28.521	29.543	27.469	27.743	26.312
120 BIRCH ELEMENTARY	35.312	35.295	34.431	38.819	30.606
124 COLUMBINE ELEMENTARY	52.874	50.877	46.050	46.594	43.710
127 CREST VIEW ELEMENTARY	45.721	48.264	48.696	51.122	44.659
130 DOUGLASS ELEMENTARY	32.239	32.293	31.312	31.651	31.365
131 SANCHEZ ELEMENTARY	39.890	38.819	39.337	41.789	36.178
132 EISENHOWER ELEMENTARY	45.317	43.506	41.482	43.630	39.181
134 EMERALD ELEMENTARY	42.936	38.967	34.483	34.883	31.692
136 FLAT IRONS ELEMENTARY	26.447	22.216	22.568	25.065	24.471
138 FOOTHILL ELEMENTARY	43.383	45.163	43.683	46.055	41.580
141 GOLD HILL ELEMENTARY	3.681	3.519	3.312	3.397	3.318
144 HEATHERWOOD ELEMENTARY	36.644	33.545	31.421	32.652	28.666
147 JAMESTOWN ELEMENTARY	3.179	3.519	3.212	3.287	3.215
150 KOHL ELEMENTARY	45.484	43.691	39.604	41.889	37.239
153 LAFAYETTE ELEMENTARY	55.023	56.257	54.820	56.420	49.828
154 RYAN ELEMENTARY	41.676	39.301	37.615	38.310	34.611
156 FIRESIDE ELEMENTARY	37.922	37.318	35.830	38.499	32.578
157 LOUISVILLE ELEMENTARY	38.803	39.849	39.534	42.946	41.228
158 COAL CREEK ELEMENTARY	33.409	34.328	30.718	33.935	29.781
161 BCSIS	24.999	24.738	22.804	23.413	22.411
164 CREEKSIDE ELEMENTARY	43.299	40.287	37.706	43.977	34.730
166 MESA ELEMENTARY	30.579	30.334	29.726	31.701	27.614
169 NEDERLAND ELEMENTARY	29.921	27.256	25.444	28.582	24.133
180 PIONEER ELEMENTARY	49.664	49.592	43.413	44.194	37.359
185 SUPERIOR ELEMENTARY	48.744	49.078	41.291	40.245	36.364
190 UNIVERSITY HILL ELEM	45.257	44.401	38.580	42.182	35.530
192 HIGH PEAKS ELEMENTARY	25.053	25.400	30.674	21.597	20.967
193 COMMUNITY MONTESSORI	21.437	23.130	22.308	23.805	21.777
196 WHITTIER ELEMENTARY	32.941	32.072	31.709	38.401	33.512
ELEMENTARY SCHOOLS TOTAL	1,055.915	1,041.305	996.311	1,033.896	952.927
201 CURR DEPT - MIDDLE LEVEL	12.450	12.450	11.911	13.106	13.106
202 RESERVES - MIDDLE LEVEL	1.751	9.293	3.046	2.661	15.317
203 IT - MIDDLE LEVEL	-	3.350	3.000	4.662	4.662
225 BROOMFIELD HEIGHTS MIDDLE	48.493	47.184	44.038	46.538	46.627
230 MANHATTAN MIDDLE	47.465	44.449	42.572	43.053	44.972
240 CASEY MIDDLE	39.573	37.060	39.217	48.140	49.474
250 CENTENNIAL MIDDLE	51.424	52.468	46.727	47.292	40.846
252 ANGEVINE MIDDLE	62.710	59.978	54.079	56.402	53.617
254 LOUISVILLE MIDDLE	45.621	45.843	43.690	48.212	46.996
260 PLATT MIDDLE	42.294	41.062	38.416	38.018	36.765
270 SOUTHERN HILLS MIDDLE	46.542	46.544	42.686	45.251	43.167
MIDDLE SCHOOLS TOTAL	398.323	399.681	369.382	393.335	395.549



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs	TOTAL FTEs
GENERAL OPERATING FUND (continued)	2008-09	2009-10	2010-11	2011-12	2011-12
301 CURR DEPT - SENIOR LEVEL	7.629	7.698	7.230	7.225	7.225
302 RESERVES - SENIOR LEVEL	5.141	10.753	6.839	15.694	29.363
303 IT - HIGH SCHOOL LEVEL	-	4.851	3.000	4.676	4.676
310 BOULDER HIGH	133.907	133.149	122.174	127.520	117.427
315 BROOMFIELD HIGH	107.356	108.121	102.668	101.945	93.197
320 CENTAURUS HIGH	95.102	96.512	86.359	88.087	83.150
330 FAIRVIEW HIGH	129.831	134.517	130.624	139.350	134.293
350 NEW VISTA HIGH	29.820	29.368	26.889	28.819	26.175
360 MONARCH HIGH	106.147	106.454	98.592	104.136	106.970
SENIOR HIGH SCHOOLS TOTAL	614.933	631.423	584.375	617.452	602.476
440 ARAPAHOE RIDGE HIGH	26.074	28.023	24.158	26.448	25.848
461 BOULDER UNIVERSAL	-	-	-	5.650	3.500
490 TECHNICAL ED CENTER	39.299	35.154	34.061	34.030	28.341
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	65.373	63.177	58.219	66.128	57.689
502 MONARCH K-8	60.623	59.836	57.305	59.689	57.996
503 NEDERLAND MIDDLE/SENIOR	40.826	40.257	40.672	39.912	36.981
505 ASPEN CREEK K-8	73.530	75.693	72.363	74.612	75.700
506 ELDORADO K-8	76.270	77.059	70.413	73.645	67.588
507 HALCYON	4.365	5.462	5.375	5.432	5.375
595 ALTERNATIVE LEARNING OPTIONS	-	-	-	2.450	7.350
COMBINATION SCHOOLS TOTAL	255.614	258.307	246.128	255.740	250.990
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.500	2.500	2.000	2.000	1.000
604 LEGAL COUNSEL OFFICE	2.400	2.400	2.150	2.150	2.200
605 CURRICULUM, ASSESSMENT & INSTRU	15.000	4.850	2.500	2.500	3.500
608 PLANNING & ASSESSMENT	12.800	12.800	11.800	11.800	11.800
609 VOCATIONAL ED ADMIN	11.575	2.200	2.887	-	-
610 PRESCHOOL	-	-	-	0.471	0.471
611 SPECIAL EDUCATION	129.555	127.908	120.034	110.905	117.502
613 STUDENT SUCCESS	4.200	1.500	2.000	1.000	-
614 INSTITUTIONAL EQUITY	2.500	4.200	2.752	2.752	2.752
616 LANGUAGE, CULTURE & EQUITY	7.075	6.714	5.527	5.000	4.000
617 ELEMENTARY ED ADMIN	6.300	5.000	4.500	4.500	4.500
619 SECONDARY ED ADMIN	5.317	3.750	2.950	2.950	2.950
625 ONLINE EDUCATION	-	-	-	1.100	1.000
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
630 HEALTH	-	-	-	0.250	0.250
631 ART	-	0.500	0.500	0.250	0.250
632 MUSIC	-	0.500	0.500	0.250	0.250
633 HEALTH/PHYSICAL EDUCATION	-	1.000	-	0.250	0.250
634 LITERACY	-	5.000	4.510	10.100	-
635 DISTRICT-WIDE INSTRUCTION	1.000	2.000	2.000	2.000	2.000
636 MATHEMATICS	-	1.420	1.420	3.020	0.490
637 SCIENCE	-	2.500	2.500	2.500	2.500
640 OPERATIONAL SERVICES	3.500	5.850	4.000	4.000	3.250
642 MAINTENANCE & OPERATIONS	58.500	59.250	53.500	53.250	53.750
643 ENVIRONMENTAL SERVICES	6.300	13.850	16.450	14.700	18.700
644 PLANNING & ENGINEERING	1.000	-	-	-	-
668 COMMUNICATION SERVICES	4.000	4.000	4.000	4.000	4.000
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12	TOTAL FTEs 2012-13
GENERAL OPERATING FUND (continued)					
687 HUMAN RESOURCES	13.900	18.000	16.500	16.500	15.500
688 BUDGET SERVICES	9.500	9.500	7.500	6.500	6.750
689 INFORMATION TECHNOLOGY	28.000	30.000	34.000	36.500	36.900
690 FINANCE & ACCOUNTING	12.350	13.600	12.350	12.850	14.350
695 PURCHASING	4.000	4.000	3.500	4.000	4.000
698 HEALTH SERVICES	15.600	16.800	16.700	16.500	16.500
CENTRALIZED SERVICES TOTAL	360.622	365.342	342.780	338.298	335.115
791 MATERIALS MANAGEMENT	9.500	9.800	8.800	8.800	8.800
792 PRINT SHOP	4.550	4.550	4.550	4.550	4.550
793 TELECOMMUNICATIONS	1.000	-	1.000	1.000	1.000
SERVICE CENTERS TOTAL	15.050	14.350	14.350	14.350	14.350
809 DISTRICT ALLOCATIONS	1.500	1.500	1.813	1.813	16.813
DISTRICT-WIDE COSTS TOTAL	1.500	1.500	1.813	1.813	16.813
925 SUMMIT CHARTER	0.500	0.500	0.500	0.500	0.500
932 BOULDER PREP CHARTER	1.000	1.000	1.000	1.000	1.000
952 HORIZONS K-8 CHARTER	-	-	-	-	-
954 JUSTICE HIGH CHARTER	1.000	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	2.600	2.725	3.000	3.500	4.312
971 EDUCATION CENTER BUILDING	4.000	4.500	2.500	4.000	4.000
OTHER OPERATIONAL UNITS TOTAL	9.100	9.725	8.000	10.000	10.812
TOTAL GENERAL OPERATING FUND	2,776.430	2,784.810	2,621.358	2,731.012	2,636.721
OTHER FUNDS					
15 TECHNOLOGY FUND	5.000	5.700	3.000	-	-
16 ATHLETIC FUND	0.500	5.440	5.550	0.500	0.500
17 PRESCHOOL FUND	-	-	-	47.467	67.647
18 RISK MANAGEMENT FUND	27.600	2.050	2.050	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	98.525	91.215	91.450	93.020	90.290
22 GRANTS FUND	157.651	182.183	221.242	151.540	149.698
23 TUITION-BASE PRESCHOOL PROGRAM	14.520	14.703	16.782	17.519	10.398
25 TRANSPORTATION FUND	288.394	265.779	303.450	306.000	275.500
29 COLORADO PRESCHOOL PROGRAM	12.500	14.079	13.607	13.494	13.861
41 BUILDING FUND	19.700	19.600	11.450	11.450	-
43 CAPITAL RESERVE FUND	5.450	2.750	3.050	3.050	10.600
51 NUTRITION SERVICES FUND	95.337	94.517	88.415	86.700	87.390
66 HEALTH INSURANCE FUND	1.550	1.550	1.550	1.550	1.550
67 DENTAL INSURANCE FUND	0.350	0.350	0.350	0.350	0.350
TOTAL OTHER FUNDS	727.077	699.916	761.946	734.690	709.834
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND	227.639	223.305	223.850	229.600	232.770
TOTAL CHARTER SCHOOL FUND	227.639	223.305	223.85	229.600	232.770
TOTAL BUDGETED FTE ALL FUNDS	3,731.146	3,708.031	3,607.154	3,695.302	3,579.325

Note: The 2008-09 Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.



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Appendix A: Budget Fact Sheet

	Proposed 2011-12	Revised Adopted 2011-12	Adopted 2012-13
Mill Levy (mills)			
Abatements	0.243	0.181	0.192
Election	12.080	12.096	12.171
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	37.346	37.300	37.386
Bond Redemption	5.975	5.999	5.757
Transportation	1.542	1.544	1.494
Total Mill Levy:	44.863	44.843	44.637
Assessed Valuation	\$ 4,733,874,376	\$ 4,727,938,464	\$ 4,886,626,364
Enrollment (heads)			
K-12 Enrollment	28,901	28,883	29,159
Pre-K Enrollment	505	505	558
Online Enrollment	110	110	116
Total Enrollment:	29,516	29,498	29,833
Funded Pupil Count (FTE)			
Elementary	12,013.4	12,053.3	12,108.9
Middle	6,738.0	6,681.0	6,691.5
Senior	9,319.5	9,303.5	9,496.5
Preschool	278.5	258.5	306.0
Total Student FTE:	28,349.4	28,296.3	28,602.9
General Fund	25,684.6	25,737.0	25,891.6
Charter Fund	2,301.3	2,287.3	2,314.3
CPP Fund	258.5	167.0	286.0
Online FTE	105.0	105.0	111.0
Total Student FTE:	28,349.4	28,296.3	28,602.9
Averaged Funded Pupil Count	28,349.4	28,296.3	28,602.9
Revenues (dollars)			
Adjusted Per Pupil Revenue:	\$ 6,375	\$ 6,375	\$ 6,376
Adjust: School Finance Act Rescission	2	2	2
Per Pupil Revenue (PPR):	\$ 6,377	\$ 6,377	\$ 6,378



Appendix A: Budget Fact Sheet (continued)

	Proposed 2011-12	Revised Adopted 2011-12	Adopted 2012-13
Total Program Funding (dollars)			
Property Taxes *	\$ 118,455,554	\$ 118,247,858	\$ 122,290,157
Specific Ownership Taxes	6,184,589	6,184,590	5,901,818
State Equalization	56,075,443	55,944,647	54,182,232
State Fiscal Stabilization Fund (ARRA Fund)	-	-	-
Total Program Funding:	\$ 180,715,586	\$ 180,377,095	\$ 182,374,207
Less: Fiscal Emergency Restricted Reserve	-	-	-
Available Total Program Funding:	\$ 180,715,586	\$ 180,377,095	\$ 182,374,207
Benefits (percentage)			
PERA**	15.65%	15.65%	16.55%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%
Subtotal % of Salary:	17.27%	17.27%	18.17%
Employer contribution (dollars)			
Health Insurance	\$5,160	\$5,160	\$5,160
Dental Insurance	431	431	431
Life Insurance	35	35	17
Employee Assistance Program	15	15	15
Flex Benefit Spending***	120	120	120
Employer contribution	\$5,761	\$5,761	\$5,743
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	\$64.50 half - \$110.82 full	\$64.50 half - \$110.82 full	\$64.50 half - \$110.82 full
Curriculum Rate (dollars)			
	\$ 24.58/hour	\$ 24.58/hour	\$ 24.83/hour
Grants (percentage)			
Indirect Cost Rate	1.43%	1.43%	2.25%
Mileage Rate (dollars)			
	\$ 0.510/mile	\$ 0.555/mile	\$ 0.555/mile
Activity Trip Rates (dollars)			
District Sponsored Trips:			
- Driver	\$ 19.94/hour	\$ 28.99/hour	\$ 26.61/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.31/mile	\$ 1.27/mile
Non-District Trips:			
- Driver	\$ 32.71/hour	\$ 32.71/hour	\$ 32.71/hour
- Mileage Rate	\$ 1.31/mile	\$ 1.31/mile	\$ 1.31/mile
Bus Assistant (if required)	\$ 31.15/hour	\$ 31.15/hour	\$ 31.15/hour

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

** Rate increase effective January 1, 2012.

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



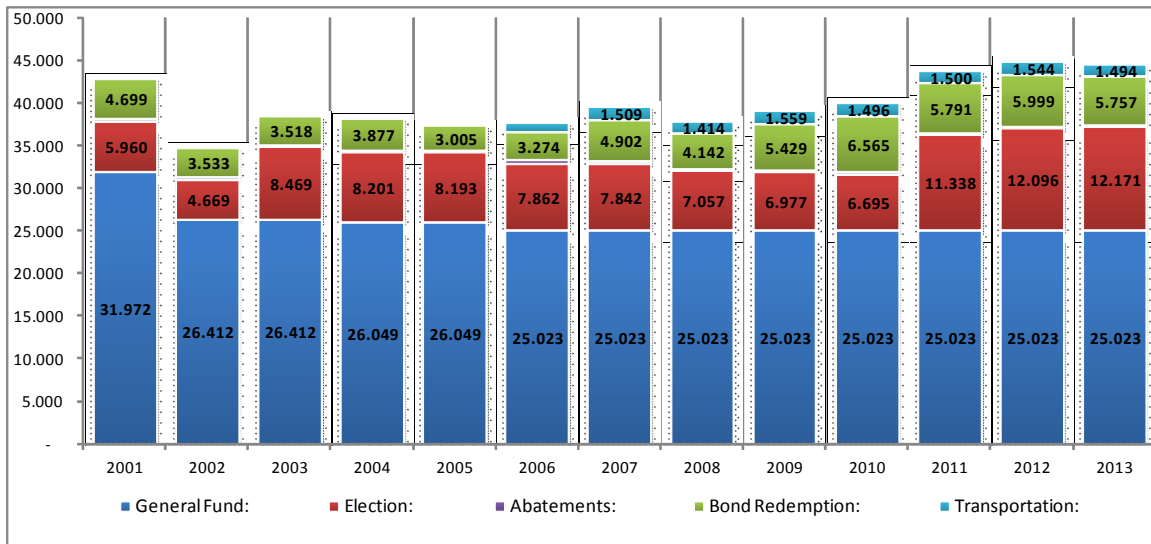
Appendix B: Mill Levies, 1981-2013

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1981	45.180	6.620	N/A	3.00	N/A	N/A	54.800
1982	45.850	6.620	N/A	3.00	1.00	N/A	56.470
1983	46.480	5.620	N/A	4.00	1.19	N/A	57.290
1984	51.550	5.040	N/A	4.00	1.00	N/A	61.590
1985	49.370	4.740	N/A	4.00	1.00	N/A	59.110
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	37.386	5.757	1.494	N/A	N/A	N/A	44.637



Appendix C: Boulder Valley School District - Total Mill Levy

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Bond Redemption:	4.699	3.533	3.518	3.877	3.005	3.274	4.902	4.142	5.429	6.565	5.791	5.999	5.757
Transportation:	-	-	-	-	-	1.065	1.509	1.414	1.559	1.496	1.500	1.544	1.494
Abatements:	0.259	0.193	0.125	0.128	0.176	0.461	0.288	0.229	0.125	0.220	0.186	0.181	0.192
Election:	5.960	4.669	8.469	8.201	8.193	7.862	7.842	7.057	6.977	6.695	11.338	12.096	12.171
General Fund:	31.972	26.412	26.412	26.049	26.049	25.023	25.023	25.023	25.023	25.023	25.023	25.023	25.023
Total Mill Levy:	42.890	34.807	38.524	38.255	37.423	37.685	39.564	37.865	39.113	39.999	43.838	44.843	44.637



Notes:

- Total assessed valuation for 2013 for the 2012-13 fiscal year is estimated at \$4,886,626,364
- 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, 1990-2013

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	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	38,538,770,816
2013	4,886,626,364	3.36%	44.637	38,538,770,816

*Estimated market value



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

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

Assessment Year	2008-09		2009-10		2010-11		2011-12		2012-13		Change from 2011-12 to 2012-13
	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	
	Paid 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	6.977	55.54	6.695	53.29	11.338	90.25	12.096	96.28	12.171	96.88	0.60
Abatements & Refunds	0.125	1.00	0.22	1.75	0.186	1.48	0.181	1.44	0.192	1.53	0.09
Bond Redemption Fund	5.429	43.21	6.565	52.26	5.791	46.10	5.999	47.75	5.757	45.83	(1.93)
Transportation Fund	1.559	12.41	1.496	11.91	1.50	11.94	1.54	12.29	1.49	11.89	(0.40)
TOTAL	39.113	\$ 311.34	39.999	\$ 318.39	43.838	\$ 348.95	44.843	\$ 356.95	44.637	\$ 355.31	\$ (1.64)

Appendix F: Property Tax Levies and Collections

Last 10 Fiscal Years

(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
2001	2002	131,684,926	130,756,272	99.29%	71,953	130,828,225	99.35%
2002	2003	148,091,114	147,139,163	99.36%	387,790	147,526,953	99.62%
2003	2004	152,358,541	151,722,942	99.58%	336,249	152,059,191	99.80%
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**	213,292,216	208,270,983	97.65%	149,647	208,420,630	97.72%

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

* Collections through July 31, 2011

** Estimated collections through July 31, 2012



Appendix G: Demographic and Economic Statistics

Last 10 Fiscal Years

(Unaudited)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student (Funded FTE))	****Unemployment Rate(1)
2002	278,048	11,230	40,390	26,703.0	5.885%
2003	277,813	11,399	41,034	26,629.5	5.809%
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%

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%	28,296.3			
2012-13	\$6,376	29,833	289	0.98%	28,602.9			

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, 2010-11, 2011-12, 2012-13 includes a \$2 rescission.



Appendix I: Principal Property Taxpayers

January 1, 2011 and 9 Years Ago
(Unaudited)

Taxpayer	2011			2002		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	55,638,190	1.14%	1	56,364,440	1.49%
Oracle Corporation	2	48,459,960	1.00%			
Flatiron Holding LLC	3	45,240,320	0.93%			
Qwest Corporation	4	33,506,100	0.69%			
Level 3 Communications	5	28,180,320	0.58%			
Macerich Twenty Ninth Street LLC	6	25,850,260	0.53%	8	11,140,280	0.30%
Roche Colorado Corporation	7	20,027,920	0.41%	5	14,982,880	0.40%
BJJFH LLC	8	16,486,980	0.34%			
Ball Corporation	9	15,312,750	0.31%	6	13,544,320	0.36%
IBM Corporation	10	14,496,680	0.30%	2	52,736,136	1.40%
Storage Technology Corporation				3	38,513,010	1.02%
U.S. West Communications				4	32,025,400	0.85%
Amgen Boulder inc.				7	13,400,650	0.35%
Tierra Buildings, LLC				9	6,635,270	0.18%
Stephen D Tebo				10	6,580,360	0.17%
Subtotal		303,199,480	6.23%		245,922,746	6.52%
Remaining Assessed Valuation		4,562,264,617	93.77%		3,526,909,122	93.48%
Total Assessed Valuation		<u>\$ 4,865,464,097</u>	<u>100.00%</u>		<u>\$ 3,772,831,868</u>	<u>100.00%</u>

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, 2011 and 9 Years Ago
(Unaudited)

Employer	2011			2002		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,827	3.35%	1	6,550	3.54%
Boulder Valley School District	2	4,200	2.06%	3	4,500	2.43%
International Business Machines	3	3,400	1.67%	2	5,000	2.70%
Oracle Corporation	4	3,300	1.62%	4	3,250	1.76%
St. Vrain Valley School District	5	3,238	1.59%			
Ball Aerospace	6	3,100	1.52%	9	1,925	1.04%
Boulder Community Hospital	7	2,190	1.08%	7	2,102	1.14%
Level 3 Communications	8	2,016	0.99%	6	2,350	1.27%
Covidien, Energy-Based Devices	9	1,750	0.86%			
Boulder County	10	1,700	0.83%			
Storage Technology Corporation				5	3,000	1.62%
Electronic Data Systems				8	2,000	1.08%
Maxtor				10	1,200	0.65%
Longmont Foods				10	1,200	0.65%
Subtotal		31,721	15.58%		33,077	17.87%
Other Employers		171,924	84.42%		151,970	82.13%
Total		203,645	100.00%		185,047	100.00%

Source: Boulder County Business Report Book of Lists, Denver Business Journal, Organization's websites and Colorado Department of Labor



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2011

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (3)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt (1)			
City of Boulder	49,683,000	100.00%	49,683,000
City of Louisville	5,345,000	100.00%	5,345,000
City of Lafayette	6,415,000	100.00%	6,415,000
Boulder Central Area General Improvement District	16,753,000	100.00%	16,753,000
Boulder Rural Fire	2,300,000	100.00%	2,300,000
Colorado Tech Center Metropolitan District	11,010,000	100.00%	11,010,000
East Boulder County Water District	1,595,000	100.00%	1,595,000
Hoover Hill Water and Sanitation District	141,542	100.00%	141,542
Interlocken Consolidated Metropolitan District	74,257,183	100.00%	74,257,183
North Metro Fire Rescue District	24,050,000	20.88%	5,021,640
Nederland Community Library District	1,836,057	100.00%	1,836,057
Nederland Fire Protection District	920,000	100.00%	920,000
Northern Colorado Water Conservancy District	4,819,315	41.05%	1,978,329
Pine Brook Water District	4,510,000	100.00%	4,510,000
Rocky Mountain Fire	9,355,000	100.00%	9,355,000
Superior/McCaslin Interchange District	4,380,000	100.00%	4,380,000
Superior Metropolitan District #2	4,600,000	100.00%	4,600,000
Superior Metropolitan District #3	2,190,000	100.00%	2,190,000
Town of Erie	17,737,643	1.96%	347,658
Town of Nederland	1,110,000	100.00%	1,110,000
Subtotal Overlapping Debt			203,748,409
School District Direct Debt (2)			374,280,000
Total Direct and Overlapping Debt			<u>\$ 578,028,409</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, 2010

(2) Balance as of June 30, 2011

(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					
Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2010	1,000,000.00	2.000%	808,493.75	1,808,493.75	
6/1/2011			798,493.75	798,493.75	2,606,987.50
12/1/2011	1,280,000.00	2.000%	798,493.75	2,078,493.75	
6/1/2012			785,693.75	785,693.75	2,864,187.50
12/1/2012	1,295,000.00	2.000%	785,693.75	2,080,693.75	
6/1/2013			772,743.75	772,743.75	2,853,437.50
12/1/2013	1,325,000.00	2.000%	772,743.75	2,097,743.75	
6/1/2014			759,493.75	759,493.75	2,857,237.50
12/1/2014	1,355,000.00	2.250%	759,493.75	2,114,493.75	
6/1/2015			744,250.00	744,250.00	2,858,743.75
12/1/2015	11,350,000.00	2.500%	744,250.00	12,094,250.00	
6/1/2016			602,375.00	602,375.00	12,696,625.00
12/1/2016	11,675,000.00	3.000%	602,375.00	12,277,375.00	
6/1/2017			427,250.00	427,250.00	12,704,625.00
12/1/2017	12,010,000.00	3.000%	427,250.00	12,437,250.00	
6/1/2018			247,100.00	247,100.00	12,684,350.00
12/1/2018	12,355,000.00	4.000%	247,100.00	12,602,100.00	
6/1/2019			-	-	12,602,100.00
12/1/2019			-	-	
6/1/2020			-	-	-
12/1/2020			-	-	
6/1/2021			-	-	-
12/1/2021			-	-	
6/1/2022			-	-	-
12/1/2022			-	-	
6/1/2023			-	-	-
Total	\$ 53,645,000.00		\$ 11,083,293.75		\$ 64,728,293.75

Boulder Valley School District RE-2 Debt Service Schedule 2009 General Obligation Bonds					
Date	Principal	Rate	Interest	Total	Fiscal Total
12/1/2010	235,000.00	4.000%	4,300,062.50	4,535,062.50	
6/1/2011			4,295,362.50	4,295,362.50	8,830,425.00
12/1/2011	235,000.00	4.000%	4,295,362.50	4,530,362.50	
6/1/2012			4,290,662.50	4,290,662.50	8,821,025.00
12/1/2012	230,000.00	4.000%	4,290,662.50	4,520,662.50	
6/1/2013			4,286,062.50	4,286,062.50	8,806,725.00
12/1/2013	220,000.00	4.000%	4,286,062.50	4,506,062.50	
6/1/2014			4,281,662.50	4,281,662.50	8,787,725.00
12/1/2014	2,675,000.00	5.000%	4,281,662.50	6,956,662.50	
6/1/2015			4,214,787.50	4,214,787.50	6,956,662.50
12/1/2015	250,000.00	4.000%	4,214,787.50	4,464,787.50	
6/1/2016			4,209,787.50	4,209,787.50	8,674,575.00
12/1/2016	225,000.00	4.000%	4,209,787.50	4,434,787.50	
6/1/2017			4,205,287.50	4,205,287.50	8,640,075.00
12/1/2017	255,000.00	4.000%	4,205,287.50	4,460,287.50	
6/1/2018			4,200,187.50	4,200,187.50	8,660,475.00
12/1/2018	295,000.00	4.000%	4,200,187.50	4,495,187.50	
6/1/2019			4,194,287.50	4,194,287.50	4,495,187.50
12/1/2019	6,880,000.00	5.000%	4,194,287.50	11,074,287.50	
6/1/2020			4,022,287.50	4,022,287.50	15,096,575.00
12/1/2020	7,090,000.00	5.000%	4,022,287.50	11,112,287.50	
6/1/2021			3,845,037.50	3,845,037.50	14,957,325.00
12/1/2021	7,335,000.00	5.000%	3,845,037.50	11,180,037.50	
6/1/2022			3,661,662.50	3,661,662.50	14,841,700.00
12/1/2022	7,625,000.00	5.000%	3,661,662.50	11,286,662.50	
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	
Total	\$ 176,800,000.00		\$ 156,925,937.50		\$ 317,531,631.25



Appendix L: Debt Schedules (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
12/1/2010	7,930,000.00	5.000%	1,034,000.00	8,964,000.00		12/1/2010	1,840,000.00	4.00%	2,448,640.00	4,288,640.00	
6/1/2011			835,750.00	835,750.00	9,799,750.00	6/1/2011			2,411,840.00	2,411,840.00	6,700,480.00
12/1/2011	8,320,000.00	5.000%	835,750.00	9,155,750.00		12/1/2011	1,910,000.00	4.00%	2,411,840.00	4,321,840.00	
6/1/2012			627,750.00	627,750.00	9,783,500.00	6/1/2012			2,373,640.00	2,373,640.00	6,695,480.00
12/1/2012	8,740,000.00	5.000%	627,750.00	9,367,750.00		12/1/2012	1,985,000.00	4.00%	2,373,640.00	4,358,640.00	
6/1/2013			409,250.00	409,250.00	9,777,000.00	6/1/2013			2,333,940.00	2,333,940.00	6,692,580.00
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			179,750.00	179,750.00	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
Total	\$ 41,360,000.00		\$ 5,139,000.00		\$ 46,499,000.00		\$ 113,480,000.00		\$ 71,827,765.00		\$ 185,307,765.00

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 L: Debt Schedules (continued)

Certificates of Participation: General Operating Fund

(Final payment was made June 1, 2012 and is referenced in the Financial Section)

<u>Combined</u>				
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>
12/1/2010	-	68,603.76	68,603.76	
6/1/2011	565,000.00	68,603.76	633,603.76	702,207.52
12/1/2011	-	59,281.26	59,281.26	
6/1/2012	580,000.00	59,281.26	639,281.26	698,562.52
12/1/2012	-	49,131.26	49,131.26	
6/1/2013	605,000.00	49,131.26	654,131.26	703,262.52
12/1/2013	-	38,165.63	38,165.63	
6/1/2014	625,000.00	38,165.63	663,165.63	701,331.26
12/1/2014	-	26,290.63	26,290.63	
6/1/2015	655,000.00	26,290.63	681,290.63	707,581.26
12/1/2015	-	13,600.00	13,600.00	
6/1/2016	680,000.00	13,600.00	693,600.00	707,200.00
	3,710,000.00	510,145.08	4,220,145.08	



Appendix M: School District Comparisons

Revenue

2010-11		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District										
Littleton 6	Total	15,054.6	0.0	\$98,701,507	\$1,330,063,800	\$25.353	\$33,721,108	\$2,413,869	\$62,566,531	\$28,813,581
	Per Pupil			6,556.2	88,349.3		2,239.9	160.3	4,156.0	1,913.9
St. Vrain Valley RE-1J	Total	25,493.3	0.0	\$169,866,479	\$2,338,789,583	\$24.995	\$58,458,046	\$3,264,963	\$108,143,469	\$16,500,000
	Per Pupil			6,663.2	91,741.3		2,293.1	128.1	4,242.0	647.2
Poudre R 1	Total	25,496.0	106.5	\$169,838,652	\$2,361,230,912	\$27.000	\$63,753,235	\$4,626,087	\$101,459,330	\$35,012,147
	Per Pupil			6,661.4	92,611.8		2,500.5	181.4	3,979.4	1,373.2
Boulder Valley RE-2J	Total	27,718.8	74.0	\$186,287,244	\$4,865,464,097	\$25.023	\$122,505,428	\$6,927,652	\$56,854,164	\$32,662,468
	Per Pupil			6,720.6	172,848.0		4,419.58	249.9	2,051.1	1,178.4
Colorado Springs 11	Total	28,244.5	56.0	\$199,995,544	\$2,503,778,120	\$24.026	\$60,155,773	\$6,001,434	\$133,838,337	\$30,398,822
	Per Pupil			7,080.9	88,646.6		2,129.8	212.5	4,738.6	1,076.3
Adams-Arapahoe 28J	Total	35,565.9	0.0	\$251,492,166	\$1,764,274,208	\$26.010	\$45,888,772	\$3,175,006	\$202,428,388	\$22,339,028
	Per Pupil			7,071.2	49,605.8		1,290.2	89.3	5,691.6	628.1
Northglenn-Thornton 12	Total	40,191.5	4,814.5	\$278,379,241	\$1,761,508,842	\$27.000	\$47,560,739	\$3,292,008	\$227,526,494	\$35,400,000
	Per Pupil			6,926.3	43,827.9		1,183.4	81.9	5,661.1	880.8
Cherry Creek 5	Total	49,395.8	0.0	\$333,031,095	\$4,720,753,465	\$25.712	\$121,380,013	\$8,740,620	\$202,910,462	\$59,604,511
	Per Pupil			6,742.1	95,569.9		2,457.3	177.0	4,107.8	1,206.7
Douglas County RE-1	Total	57,945.8	2,909.0	\$379,057,950	\$4,947,782,342	\$25.440	\$125,871,583	\$8,743,383	\$244,442,984	\$33,713,000
	Per Pupil			6,541.6	153,430.4		2,172.2	150.9	4,218.5	581.8
Denver County 1	Total	72,770.1	96.0	\$526,320,775	\$11,165,147,081	\$25.541	\$285,169,022	\$17,375,124	\$223,776,629	\$76,850,986
	Per Pupil			7,232.7	153,430.4		3,918.8	238.8	3,075.1	1,056.1
Jefferson R-1	Total	81,191.8	128.0	\$538,903,110	\$7,309,550,697	\$26.252	\$191,890,325	\$13,762,249	\$333,250,536	\$74,302,585
	Per Pupil			6,637.4	90,028.2		2,363.4	169.5	4,104.5	915.1
Peer Group	Total	459,068.1	8,184.0	\$3,131,873,762	\$45,068,343,147	\$25.668	\$1,156,354,042	\$78,322,394	\$1,897,197,325	\$445,597,128
	Per Pupil			6,822.2	98,173.5		2,518.9	170.6	4,132.7	970.7
State of Colorado		791,077.0	12,369.0	\$5,441,603,049	\$91,063,772,106	\$20.656	\$1,880,985,488	\$137,827,877	\$3,422,789,683	\$651,042,717
Per Pupil			(Included in FPC)	6,813.27	115,113.7		2,377.8	174.2	4,326.7	823.0

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 2010-11 data is displayed for *both* revenues and expenditures. Revenue data, however, for 2011-12 is also presented in the pages following 2010-11 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

2010-11 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,050.0	\$ 74,611,099 53.9%	\$ 9,009,597 6.5%	\$ 12,037,151 8.7%	\$ 35,370,706 25.5%	\$ 7,489,074 5.4%	\$ 138,517,628 100.0%	\$ 9,204
St. Vrain Valley RE-1J	25,493.3	116,725,029 50.6%	17,568,352 7.6%	25,402,032 11.0%	54,532,242 23.6%	16,635,551 7.2%	230,863,206 100.0%	9,056
Poudre R 1	25,496.0	113,697,836 50.1%	15,340,247 6.8%	23,150,916 10.2%	57,668,194 25.4%	17,249,023 7.6%	227,106,216 100.0%	8,908
Boulder Valley RE-2J	28,148.8	148,324,708 53.4%	21,268,174 7.7%	25,804,146 9.3%	66,326,749 23.9%	16,159,189 5.8%	277,882,966 100.0%	9,872
Colorado Springs 11	28,243.7	137,972,029 52.6%	20,058,435 7.6%	24,707,539 9.4%	65,099,792 24.8%	14,539,085 5.5%	262,376,880 100.0%	9,290
Adams-Arapahoe 28J	35,565.9	176,576,237 51.0%	26,281,415 7.6%	34,210,519 9.9%	86,447,441 25.0%	22,579,714 6.5%	346,095,326 100.0%	9,731
Northglenn-Thornton 12	40,181.5	180,618,343 48.8%	23,385,149 6.3%	48,940,197 13.2%	104,262,585 28.2%	12,918,868 3.5%	370,125,143 100.0%	9,211
Cherry Creek 5	49,395.8	294,827,012 61.5%	24,828,525 5.2%	38,236,171 8.0%	92,176,619 19.2%	29,220,573 6.1%	479,288,899 100.0%	9,703
Douglas County RE-1	57,945.8	246,643,050 52.3%	31,824,568 6.7%	42,286,426 9.0%	115,538,078 24.5%	35,271,495 7.5%	471,563,617 100.0%	8,138
Denver County 1	72,770.1	366,225,801 46.0%	47,858,695 6.0%	66,552,065 8.4%	263,678,394 33.2%	51,069,657 6.4%	795,384,613 100.0%	10,930
Jefferson R-1	81,191.8	404,272,640 52.5%	54,835,423 7.1%	72,316,243 9.4%	184,939,548 24.0%	52,948,469 6.9%	769,312,322 100.0%	9,475
Peer Group Total	459,482.7	\$ 2,260,493,785 51.7%	\$ 292,258,579 6.7%	\$ 413,643,405 9.5%	\$ 1,126,040,348 25.8%	\$ 276,080,699 6.3%	\$ 4,368,516,815 100.0%	\$ 9,507

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 (2011-12)

2011-12		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	14,928.0	0.0	106,915,949	(\$14,183,401)	\$92,732,548	\$1,259,563,640	\$25.353	\$31,933,717	\$2,106,857	\$1,259,563,640	\$28,813,581
	Per Pupil			7,162	(\$950)	6,212.0	84,375.9		2,139.2	141.1	3,931.7	1,930.2
St. Vrain Valley RE-1J	Total	26,120.2	0.0	189,964,499	(\$25,200,568)	\$164,763,930	\$2,338,523,416	\$24.995	\$58,451,393	\$3,125,544	\$103,186,994	\$16,500,000
	Per Pupil			7,273	(\$965)	6,307.9	89,529.3		2,237.8	119.7	3,950.5	631.7
Poudre R 1	Total	26,012.7	726.0	188,963,619	(\$25,067,792)	\$163,895,827	\$2,347,459,805	\$27.000	\$63,381,415	\$4,236,593	\$91,525,274	\$35,012,147
	Per Pupil			7,048	(\$935)	6,113.2	87,559.1		2,364.1	158.0	3,413.8	1,346.0
Boulder Valley RE-2J	Total	28,349.4	116.0	\$207,466,753	(\$27,522,406)	\$179,944,347	\$4,727,938,464	\$25.023	\$122,505,428	\$6,927,652	\$56,854,164	\$32,662,468
	Per Pupil			7,326	(\$972)	6,347.4	166,961.7		4,321.27	244.4	2,005.5	1,152.1
Colorado Springs 11	Total	28,164.7	177.5	220,172,533	(\$29,207,946)	\$190,964,587	\$2,307,248,850	\$24.026	\$55,433,961	\$5,577,201	\$116,947,515	\$30,398,822
	Per Pupil			7,285	(\$966)	6,318.7	76,342.8		1,834.2	184.5	3,869.6	1,079.3
Adams-Arapahoe 28J	Total	36,551.8	0.0	281,910,743	(\$37,398,098)	\$244,512,645	\$1,744,742,197	\$26.010	\$45,380,745	\$2,963,492	\$196,168,409	\$22,339,028
	Per Pupil			7,713	(\$1,023)	6,689.5	47,733.4		1,241.5	81.1	5,366.9	611.2
Northglenn-Thornton 12	Total	41,105.0	4,831.5	310,690,779	(\$41,216,039)	\$269,474,741	\$1,730,572,217	\$27.000	\$46,725,450	\$3,124,264	\$207,186,734	\$35,400,000
	Per Pupil			7,212	(\$957)	6,255.4	40,172.1		1,084.6	72.5	4,809.5	861.2
Cherry Creek 5	Total	49,788.0	0.0	366,299,912	(\$48,593,111)	\$317,706,801	\$4,291,424,053	\$25.712	\$110,341,095	\$8,183,888	\$199,181,818	\$59,604,511
	Per Pupil			7,357	(\$976)	6,381.2	86,193.9		2,216.2	164.4	4,000.6	1,197.2
Douglas County RE-1	Total	59,606.4	3,012.0	425,518,050	(\$56,448,951)	\$369,069,100	\$4,530,705,305	\$25.440	\$115,261,143	\$8,543,931	\$245,264,026	\$33,713,000
	Per Pupil			7,139	(\$947)	6,191.8	136,002.7		1,933.7	143.3	4,114.7	565.6
Denver County 1	Total	75,004.5	93.0	592,117,624	(\$78,549,943)	\$513,567,682	\$10,200,816,964	\$25.541	\$260,539,066	\$16,900,800	\$236,127,815	\$76,850,986
	Per Pupil			7,894	(\$1,047)	6,847.2	136,002.7		3,473.6	225.3	3,148.2	1,024.6
Jefferson R-1	Total	81,021.8	205.5	587,156,202	(\$77,891,764)	\$509,264,438	\$6,967,338,635	\$26.252	\$182,906,574	\$13,153,109	\$313,204,755	\$74,302,585
	Per Pupil			7,247	(\$961)	6,285.5	85,993.4		2,257.5	162.3	3,865.7	917.1
Peer Group	Total	466,652.5	9,161.5	\$3,477,176,663	-\$461,280,018	\$3,015,896,646	\$42,446,333,546	\$25.668	\$1,092,859,986	\$74,843,332	\$3,025,211,144	\$445,597,128
	Per Pupil			7,451.3	(50,349.8)	6,462.8	90,959.2		2,341.9	160.4	6,482.8	954.9
State of Colorado	Total	798,050.6	14,769.0	6,006,838,655	(793,871,276)	\$5,212,967,379	\$86,154,376,085		\$1,771,657,604	\$129,133,708	\$3,312,176,066	\$658,760,644
	Per Pupil		(Included in FPC)	7,432	(982)	6,450.2	106,601.4		2,192.1	159.8	4,098.3	0.0

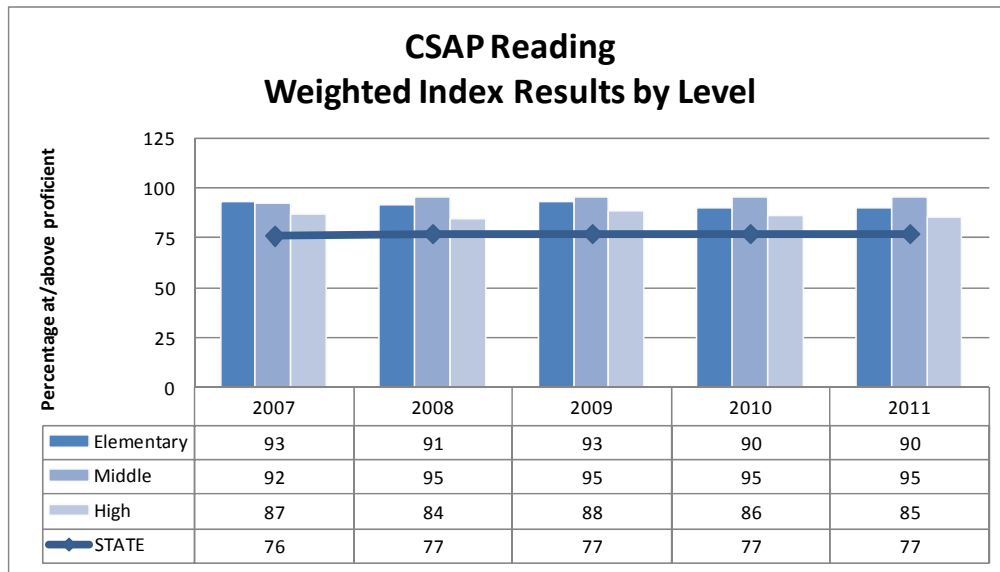
Source: Colorado Department of Education - Student Accountability Report

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

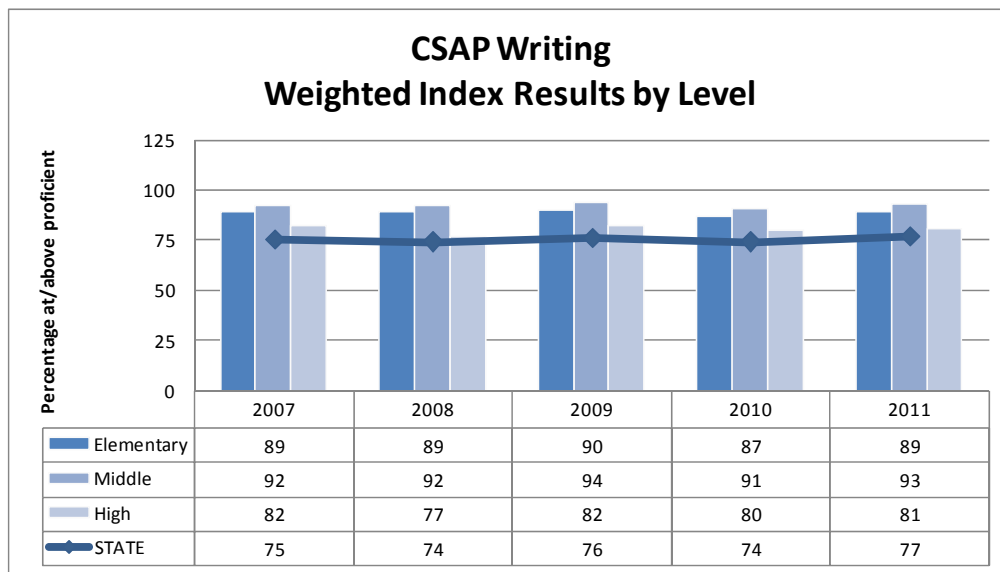


Appendix N: State Performance Measures

CSAP Reading Weighted Index



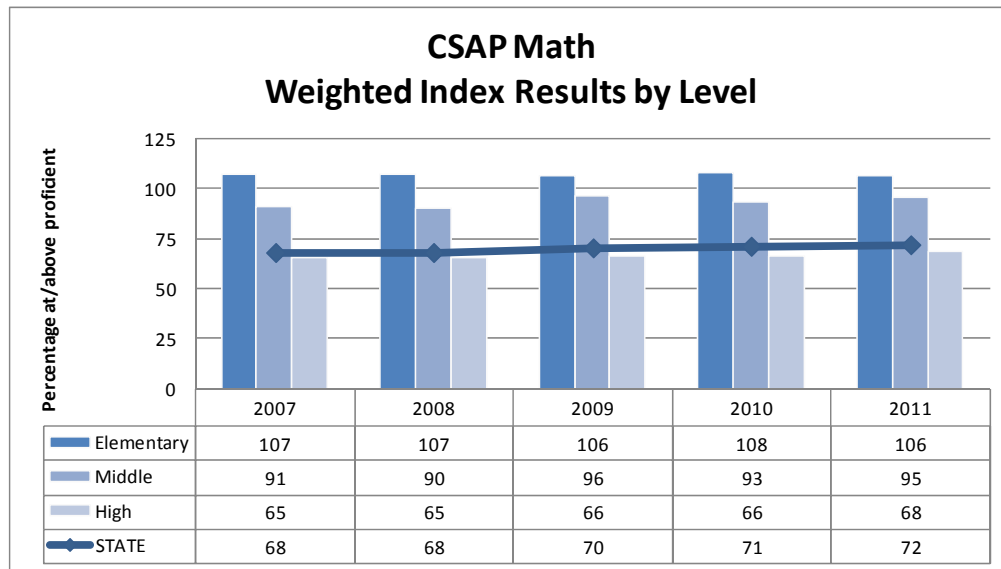
CSAP Writing Weighted Index



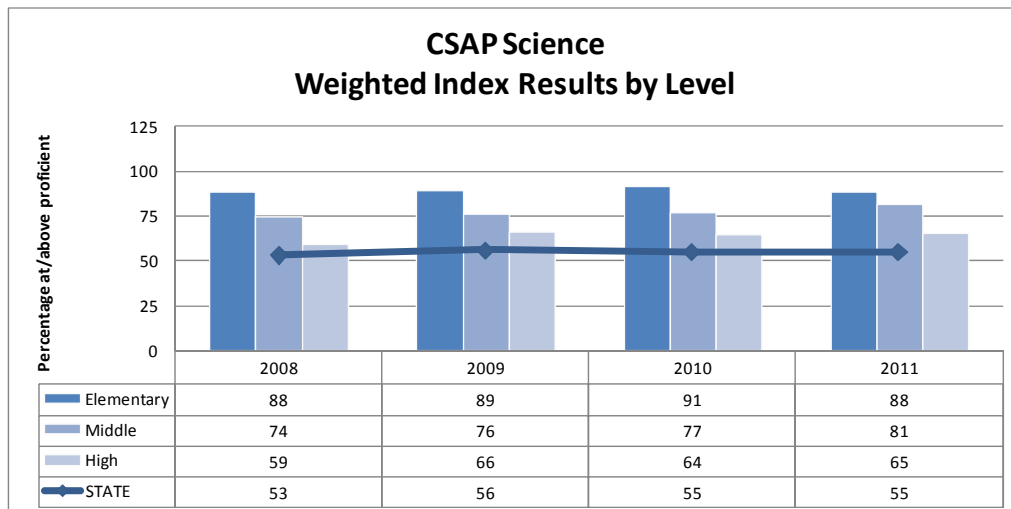


Appendix N: State Performance Measures (continued)

CSAP Math Weighted Index



CSAP Science Weighted Index

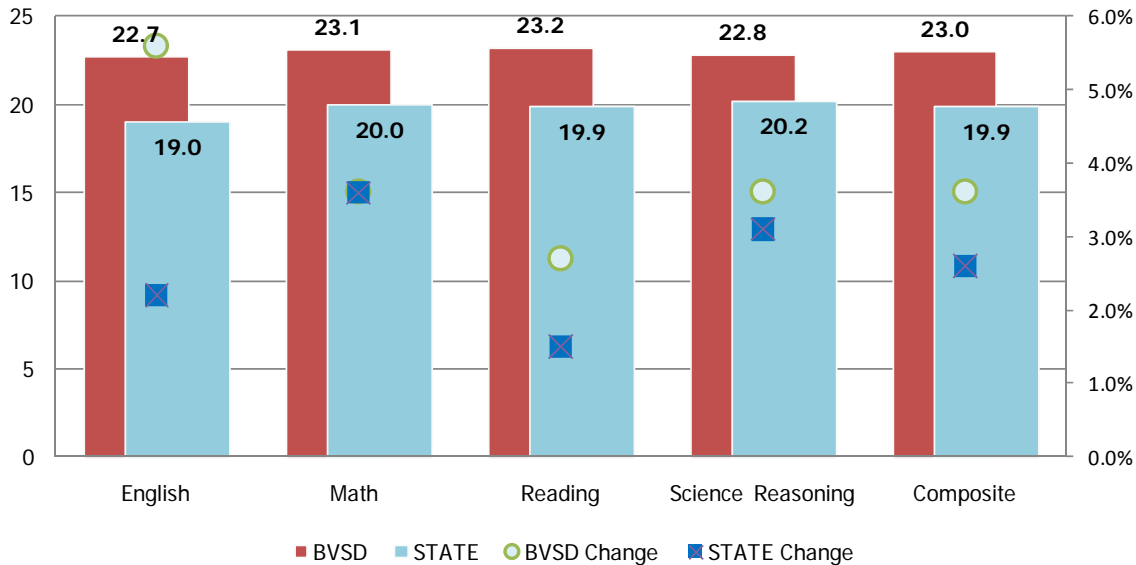


*CSAP science testing began in spring 2008.

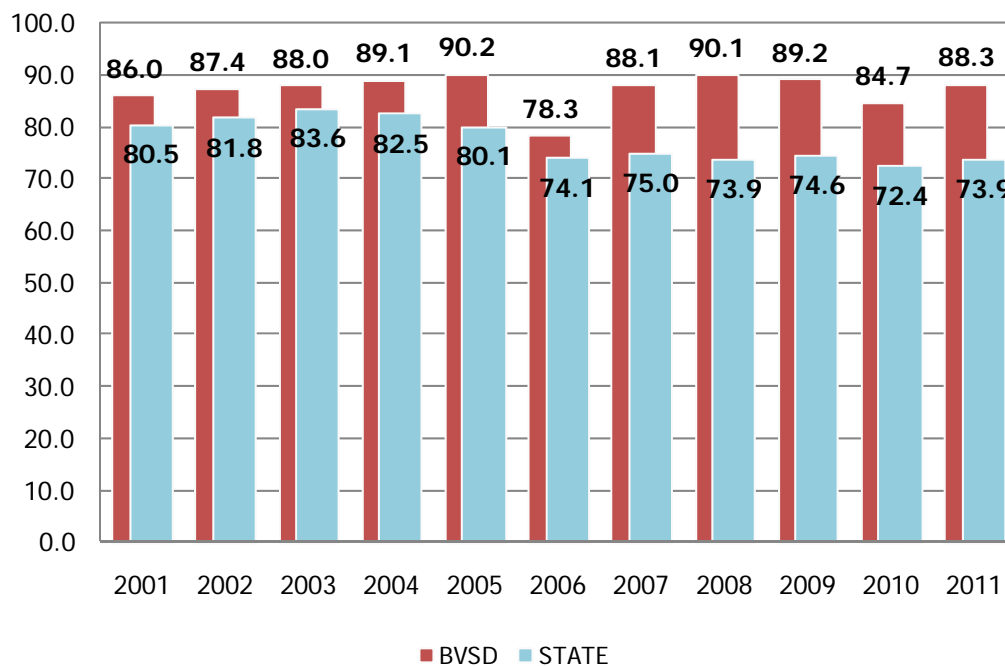


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2011



Graduation Rates 2001-2011

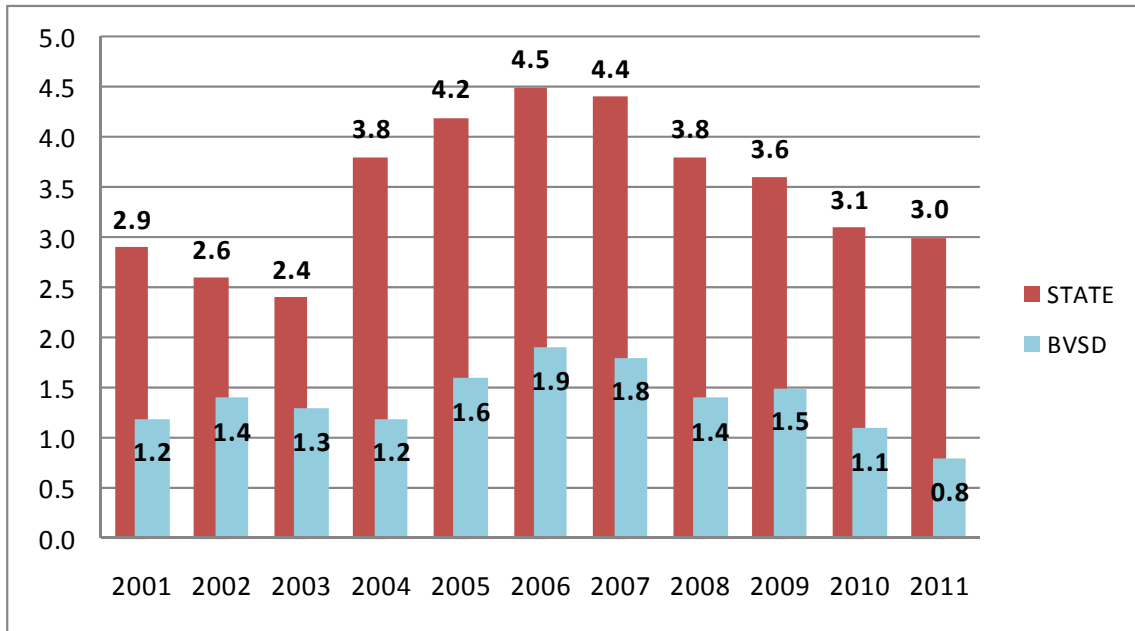


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that 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 2001-2011





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2012-13

- May 31** School district/BOCES administration submits proposed FY2012-13 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [*30 days prior to the start of the new fiscal year*].
- June 10** School district/BOCES publishes public notice stating that the proposed FY2012-13 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 15** School district provides to CDE revised projection, if any, of its October 2012 pupil enrollment figures on which FY2012-13 school finance funding for the period July 2012 through November 2012 will be based. This revised projection is used until actual October 2012 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 29** Local board of education adopts FY2012-13 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).
- June 30** FY2012-13 NCLB Consolidated Federal Application and Budget due to CDE.
- June/July** School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2011-12 from the county treasurer (30-25-302(5)(b), C.R.S.). The amount of this funding is reduced from FY2011-12 state share of "Total Program" funding.
- July 27** Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.
- July 27** Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.
- July 27** 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 3** Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2011-12 financial data.
- August 15** School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2011 – June 30, 2012, reimbursement period (22-51-105(1), C.R.S.).
- Aug 15-Oct 1** No earlier than August 15th and no later than October 1st, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)



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

August 24 County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)

August/

September A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1),C.R.S.)

August 31 School districts shall submit to CDE and the State Board an estimate of the number of students in the school district who will seek to be designated by CDE as Accelerating Students through Concurrent Enrollment (ASCENT) program participants for the following school year. (22-35-108(2)(c)(I))

September 28 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 28 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 28 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 28 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 28 School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7),C.R.S.).

September 28 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 28 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Automated Data Exchange (ADE) System.

September 30 File the FY2011-12 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

October 5 Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3).

October 17 Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)

November 1 Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 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.



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

November 9 Last date for school districts to submit October 1 pupil membership count to CDE via the Automated Data Exchange (ADE) system (22-54-112(2), C.R.S.). **All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils.** (on or before November 10th)

November 9 The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).

November 9 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 6, 2012, ballot questions or a copy of its official November 6, 2012, 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 FY2011-12 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 FY2012-13 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 14 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 2011-12 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final ADE reports.

December 31 School district/BOCES must have their FY 2011-12 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 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)

January 31 After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted.

February 1 CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)

March 1 Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S.)

April 30 School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

15th of Month Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).

25th of Month School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).

Monthly School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).

Monthly CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(4), C.R.S.)

Quarterly District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)

Continuing Any school district receiving capital construction funds will be subject to state audit.

Continuing School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program. (22-45-103(1)(b)(V) C.R.S.)

Continuing Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).

Continuing Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.



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

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

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



Appendix 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 fundor); 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.

Automated Data Exchange (ADE): The submission of information required by the Colorado Department of Education for the purposes of Accreditation, CSAP, Financials, Human Resources, Literacy, Payroll, Position Control, Pupil Count, and Surveys.

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.



Glossary of Terms (continued)

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

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

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.



Glossary of Terms (continued)

Collaborative Literacy Intervention Project (CLIP): The Collaborative Literacy Intervention Project is an intensive intervention for at-risk grade 1 students. Tutoring sessions focus on reading and writing skills and strategies that support the student in meeting reading standards.

Colorado Department of Education (CDE): The administrative arm of the Colorado State Board of Education.

Colorado English Language Assessment (CELA): This assessment replaced the Woodcock-Muñoz Language Survey as the BVSD language proficiency assessment in 2006. The CELA is the assessment that has been chosen by the Colorado Department of Education for statewide implementation.

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.



Glossary of Terms (continued)

District Accountability Committee (DAC): DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

District Leadership Team (DLT): Leadership group of the district comprised of building and central administrators.

Diversity: Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

Education Excise Tax (EET): A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

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.



Glossary of Terms (continued)

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 Emergency Restricted Reserves

The General Assembly has determined that a state financial crisis requires each district and the state charter school institute to budget an amount to a fiscal emergency restricted reserve. The total statewide amount to be held in reserve is \$110 million.

Fiscal Year: The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

Fixed Asset: Tangible property with an estimated life of more than one year.

Food Service Fund (Fund 51): This fund is used to account for the financial activities associated with the district's school lunch program.

Free 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.



Glossary of Terms (continued)

Health Insurance Fund (Fund 66): An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

Highly Qualified Teacher: Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

Impact on Education: Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

Indirect Cost: A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

Individual 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.

Individual Literacy Plan (ILP): The Colorado Basic Literacy Act requires that the reading progress of all students in grades K-3 be carefully monitored to determine if students are meeting reading standards. Literacy assessments are also required for students in grades 4-8 who are on an ILP and/or who were not proficient on the CSAP Reading test the preceding school year. Students who do not meet or are at risk of not meeting reading standards are placed on Individual Literacy Plans.

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.

Lawson Dashboard: Web-based portal through which administrative and clerical staff access reports and the various Lawson data entry and inquiry screens specific to their job duties.

Lawson Enterprise System: Suite of software applications that integrates the district's HR/Payroll, Financing & Accounting, Budgeting, Procurement and Fixed Asset data and processes.

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.

NCGA Statement: National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.



Glossary of Terms (continued)

New Century Graduate: The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.

No Child Left Behind (NCLB): The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

Non-exempt Employees: Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

Nonexpendable Trust Fund: This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

Object: As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)

0200 Employee Benefits (Medicare, PERA, Health, Dental)

0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)

0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)

0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)

0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)

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.



Glossary of Terms (continued)

Per Pupil Operating Revenue (PPOR): The equalization program 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, minus the minimum dollar amount required by law to be transferred from the General Operating Fund to the Capital Reserve and Risk Management Funds, as required by C.R.S. 22-53-108(3).

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 (Procard): A MasterCard credit card, issued by the Procurement Department via JP Morgan Chase Bank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

Program Compatibility Assessment (PCA): The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

Program: A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

Public Employees' Retirement Association (PERA): PERA is a cost-sharing multiple-employer defined benefit pension plan for district employees.

Public School Finance Act of 1994, as Amended: State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

Pupil Activity Fund: A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

Pupil Count: A head count of pupils by school and grade level which are enrolled in an education 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.

Read to Achieve: State grant awarded to eligible elementary schools to fund reading programs for students whose reading skills are below the levels established by the State Board of Education.



Glossary of Terms (continued)

Reading Recovery: Reading Recovery is a highly effective short-term intervention of one-to-one tutoring for low-achieving first graders. The intervention is most effective when it is available to all students who need it and is used as a supplement to good classroom teaching. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems. Reading Recovery serves the lowest-achieving first graders—the students who are not catching on to the complex set of concepts that make reading and writing possible.

Referendum C: In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

Revenue: Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

Revolving Account: Used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

Risk Management Fund (Fund 18): This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

Salary: The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

School Administrative Support: Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

School Improvement Teams (SIT): School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and

accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.

School Resource Allocation (SRA): General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

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.



Glossary of Terms (continued)

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.

Struggling Readers: Resources directed to elementary schools to provide additional small group instruction to improve literacy.

Student Accountability Report (SAR): The Student Accountability Report was developed by the Colorado Department of Education. A wide variety of measurements is published on each school in the state and distributed to parents.

Student Activity Account: A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

Student Support Services: Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

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

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

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

TABOR Amendment (Emergency Reserve): The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

Talented And Gifted (TAG): Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

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



Glossary of Terms (continued)

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.

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

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

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

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

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

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

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

Weighted Index: The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-

assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.

Woodcock-Muñoz Language Survey (WMLS):

The Woodcock-Muñoz Language Survey is published by Riverside Publishing and is administered to all English Language Learners in BVSD. The WMLS is a language proficiency assessment that provides a broad sampling of proficiency in oral language, reading and writing. BVSD measures growth in English Language Proficiency using the W score for Broad English Ability. The W scale is centered on a value of 500, which approximates the average performance of 10-year-olds.



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	PYPIB	Primary Years Program International Baccalaureate
IDI	Intercultural Development Inventory	R2A	Read to Achieve
IEP	Individual Educational Program	RBO	Relationship by Objectives
ILP	Individual Literacy Plan	RCS	Reduced Class Size
IR	Interdisciplinary Resource	RFI	Request for Information
IT	Information Technology	RFP	Request for Proposal
LEA	Local Educational Agency	RTI	Response to Intervention
LEED	Leadership in Energy and Environmental Design	SAAC	Student Accountability Advisory Committee
LEP	Limited English Proficient	SACC	School Age Child Care
LLL	Life Long Learning	SAPP	Substance Abuse Prevention Program
LLSS	Literacy & Language Support Services	SAR	School Accountability Report
MEACC	Multi Ethnic Action Community Committee	SAT	Scholastic Assessment Test
MEEAC	Multi Ethnic Education Action Committee	SBOE	State Board of Education
MUOFA	Multi-Use Outdoor Facilities Assessment	SCS	School Climate Survey
NABE	National Association for Bilingual Education	SEA	State Educational Agency
NCGA	National Council on Governmental Accounting	SEAC	Special Education Advisory Committee
NEP	Non English Proficient	SIED	Significant Identifiable Emotional Disorder
NSPRA	National School Public Relations Association	SIOP	Sheltered Instruction Observation Protocol
OE	Open Enrollment	SIPR	School Improvement Program Review
PAC	Principal's Advisory Committee	SIT	School Improvement Team
PAM	Parents as Mentors	SPED	Special Education
PARA	Paraeducator	SRA	School Resource Allocation
PBS	Positive Behavior Support	SRO	Student Resource Officer
PCA	Program Compatibility Assessment	SRE	Special Reporting Element
PCD	Perceptual/Communicative Disability	SWAP	School to Work Alliance Program
PEN	Parent Engagement Network	TABOR	Taxpayer's Bill of Rights
PEP	Professional Educators Program	TAC	Teacher Advisory Committee
PERA	Public Employees Retirement Association	TAG	Talented & Gifted
PHLOTE	Primary Home Language Other Than English	TAG DAC	TAG District Advisory Committee
PIE	Partners in Education	TAS	Teachers as Scholars Program
PING	Parent Involvement Network Group	TEA	TAG Education Advisors
PLP	Personalized Learning Plan	TEC	Technical Education Center
POC	People of Color	TIES	Tools of Inquiry for Equitable Schools
PPOR	Per Pupil Operating Revenue	TOSA	Teacher on Special Assignment
PPP	Parent Professional Partnership	WMLS	Woodcock-Munoz Language Survey
PPR	Per Pupil Revenue	YRBS	Youth at Risk Behavior Survey